





Adopted Budget

FISCAL YEARS 2017-18 & 2018-19

Adopted June 21, 2017

Town of Windsor, California

TOWN OF WINDSOR
ADOPTED OPERATING BUDGET
FISCAL YEARS 2017-18 & 2018-19

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FISCAL YEARS 2017-19
ADOPTED 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 2017-19 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:

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
160 – Stabilization 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 – ASD/IT
186 – Capital Replacement Fund – Parks & Recreation
187 – Capital Replacement Fund – Non Departmental
188 – Capital Replacement Fund – Public Works
190 – Public Facilities Fund
195 – Tree Removal Fund
196 – Pool Creek Maintenance Fund

Capital Projects Funds
210 – Traffic Mitigation Fund
220 – Park Development Fund
221 – Recreation Facilities Fund
222 – Trails Development Fund
223 – Open Space Development Fund
230 – Drainage Mitigation Fund
235 – Police Mitigation Fund
240 – Fire Mitigation Fund

Debt Service Funds
310 – Debt Service Fund

Enterprise Funds
410 – Water Reclamation Operating Fund
411 – Water Reclamation Replacement & Rehabilitation Fund
420 – Water Reclamation Stabilization Fund
430 – Water Reclamation Capital Fund
440 – Water Operating Fund
442 – Water Replacement & Rehabilitation Fund
450 – Water Stabilization Fund
460 – Water Capital Fund

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811 – Capital Fund
821 – Housing Agency Fund
831 – Debt Reduction Fund

Introduction

Date: June 21, 2017

To: Honorable Mayor and Members of Town Council

Subject: **Fiscal Years 2017-19 Adopted Budget Message**

The Town is pleased to present the Adopted Budget for the two years beginning July 1, 2017 and ending June 30, 2019. The Town Council held a Budget Workshop on May 30, 2017, and the Council directed changes to the budget which have been incorporated into the Adopted Budget herein.

The Fiscal Year 2017-19 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 FY2017-19 Adopted Budget includes $122.5M in appropriations made up of a $103.1M operating budget, a $5.5M debt service budget and a $13.9M capital expenditures budget.

In addition to a two-year operating budget, a five-year 2017-22 Capital Improvement Program (CIP) has been adopted by the Town Council.

Financial Management Policies

The Adopted Budget is developed in accordance with the Town's Financial Management Policies that were originally adopted by the Town Council in 2001. The following excerpts from the policies are particularly relevant to the FY2017-19 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.*

The importance of the Town's policy to adopt a balanced budget cannot be overstated. As a result of the Great Recession, the State and many California cities were 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 practices that 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.

Fiscal Years 2015-17

Before detailing the Adopted Budget, it is important to highlight the current budget and what has been accomplished.

Moving out of the Great Recession, the Town took the approach of minimizing its risk, maintained a balanced budget and remained operationally viable, and emerged from the Great Recession with services intact and reserve levels within policy parameters.

The past two years have been robust in terms of the Town undertaking many one-time projects and efforts, including:

- General Plan 2040 Update (once every 20 years)
- Parks and Recreation Master Plan Update (once every 5-10 years)
- Preparation for the Urban Growth Boundary election scheduled for November 2017 (once every 20 years)
- State of California Proposition 64 Recreational Marijuana policy mandates
- Solid Waste Franchise bidding process (once every 10 years)
- Completion and Opening of Bell Village Retail Center
- Update to Town Website (once every 5-10 years)
- New Discover Windsor website
- Jaguar Way/Windsor Road Traffic Signal and intersection improvements
- Improvements to Pleasant Oak Park, Robbins Park, and Sutton Park
- Police Department Facility Expansion and Remodel
- Council Chamber Upgrades
- Participation in new Sustainable Groundwater Management Act mandates

Many of the above efforts are mandated by the voters or law, and lack a funding source apart from the General Fund. Some of these and other worthy projects utilized a portion of the Town's General Fund reserves for their initiation and/or completion. The Town is now reaching a more "steady state" in terms of its revenues and reserves, and since many of these larger, one-time projects are completed, or near completion, a new level of "normal" expenditures is projected.

Many factors that impacted the prior budget included responding to unmet needs that had been delayed due to the recession, implementing sustainability practices and unfunded mandates as a result of the drought, reinvesting in staff through training, realigning expenditures based on updated legislation or policies, and the stabilization of revenue due to the economic recovery and changes in spending patterns.

For the Adopted Budget, Town Departments were directed to prepare sustainable expenditure plans for Fiscal Years 2017-19 that enable the Town to continue our longstanding conservative fiscal policies while ensuring service delivery continues uninterrupted for our residents and customers.

The budget working goal has been to maintain a sustainable budget, and budget at a level that enables us to maintain prudent reserves while planning for the future. As revenue growth has slowed, and reserve levels have stabilized, all of the department requests that were submitted during the budget preparation process were not able to be brought forward for a recommendation of funding.

Due to the changing fiscal environment, and shifts in sources of funding, the Town Council has taken a new approach to revenue sources and directed the hiring of a lobbyist to pursue Federal grant funding. Staff has secured the services of a lobbyist, who conducted a resource inventory and will begin matching the Town's needs with potential resource opportunities. Many of the larger General Fund one-time projects that were not brought forward in the FY2017-19 Adopted Budget may be candidates for funding sources at the Federal or State levels. This is a new strategy of the Town and its success will be tested in the coming two years.

Fiscal Outlook

The Town was fortunate to see its revenues rebound over the past two years, and now we are no longer forecasting the same rate of significant growth in the near future. With the national and local economy reaching stabilization, it is reasonable to expect future recessions and recoveries in the economy; however, these are not expected to be remotely close to the severity or duration as the recent Great Recession. Windsor's economy has been considered stable for over a year. With economic growth indicators flattening, Windsor's economy is showing signs similar to California and the United States with expectations that a recession is inevitable and to return to normalcy by continuing to implement and maintain fiscally conservative practices.

As the Town enters into the FY2017-19 budget it has been focused on returning to more sustainable, longer-term operational levels. Many external factors are influencing the Town's revenue projections, some at the macroeconomic level including the uncertainty of the Federal Administration with relevance to its impact on local funding, taxes and other grant opportunities. Microeconomic impacts include flattening of consumer spending, shifts in consumer trends to decentralized tax regions or to non-taxable, service-based purchases, ongoing movements to efficiency-based programs such as water conservation and energy-efficient vehicles and stabilization of property values. As the Town nears the completion of its one-time effort to address significant mandates and unmet needs as a result of the recession, it will need to return to more sustainable practices that improve efficiencies, sustainability and technologies to meet the goals and strategies set forth by Council.

Town Council's Goals and Strategies

On January 11, 2017, the Town Council and Town Manager participated in a biennial facilitated goal setting session. Major goals were set, many of which are mandated, non-discretionary and require some level of ongoing support in future years. Goals set by Council include completion of the Urban Growth Boundary ballot measure, General Plan Implementation programs, updates to marijuana policies, and preparing for Sonoma-Marin Area Rail Transit (SMART) services in Windsor.

The Council also provided staff with direction on various strategies and direction to staff. The Council's goals and strategies have been integrated into the Adopted Operating Budget and were a central basis for developing the Town's FY2017-19 Adopted Budget.

The goals and strategies are listed on Attachment A.

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 FY2017-19 biennium reflects the Town's sustainable best practices and conservative fiscal approach. 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 priorities, goals and strategies.

Exhibit I
2017-19 Adopted Budget
General Fund

	FY2017-18	FY2018-19	Total
Revenues	$ 17,567,305	$ 18,480,415	$ 36,047,720
Operating Expenditures	(16,453,340)	(16,738,097)	(33,191,436)
Operating Surplus/(Deficit)	*1,113,965*	*1,742,319*	*2,856,284*
One-Time Costs and Expenditures	(1,228,905)	(301,000)	(1,529,905)
Transfer Outs	(1,517,764)	(1,426,714)	(2,944,478)
Fund Balance, Beginning of Year	6,102,280	4,469,577	-
Fund Balance, End of Year	4,469,577	4,484,181	4,484,181
Fund Balance as % of Total Expenditures	27%	27%	
Minimum Balance Surplus/(Deficit)*	$ 141,242	$ 199,657	$ 340,900

* Represents Unassigned funds which excludes Assigned funds.

General Fund revenues in the FY2017-19 biennium are estimated at $36.0M. Revenues are estimated to gradually increase from $17.6M in FY2017-18 to $18.5M in FY2018-19.

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 operating 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 is not suggested to be used to pay ongoing core expenditures because the revenue stream is typically one-time in nature or not guaranteed to be ongoing.

The Discretionary Item expenditures request totals $615K for the General Fund FY2017-19 Adopted Budget and the complete list is included in Attachment B following this Budget Message entitled "Summary of Discretionary Items." Discretionary Items have been included in Exhibit A. This Minimum Balance represents the maximum amount of funds that can be

appropriated beyond what has been included in the Adopted Budget for General Fund Operating Expenditures in order to stay at the minimum 25% reserve.

As currently adopted, the General Fund ending fund balance is $4.5M and represents 27% of annual expenditures, which is a decrease compared to the projected FY2016-17 ending fund balance of $6.1M which represents a 36% reserve. The projected ending fund balance for the FY2017-19 Adopted Budget continues to be in compliance with the Town Council's Financial Management Policy of sustaining a fund balance of at least 25% of operating expenditures.

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

1. Revenue. Revenue projections have been made for the FY2017-19 biennium based on reasonable growth and economic assumptions. Revenues are assumed to stabilize in the next two years due to a number factors including:
    a. Property Tax: Stabilizing home values and relatively low turnover in the market is expected to minimize increases from prior years.
    b. Sales Tax: Sales tax peaked in FY2016-17 due to final payment from the "Triple Flip" State scheme. Sales tax projections for FY2017-19 show a slight decline in revenues due to an overall shift in general spending patterns including away from product-based taxable services to service-based services that do not generate sales tax. Purchases are also increasing for online sales, which cause revenues to go into a pool rather than point of delivery, which is further reducing revenues. Also, the decline in gas prices is also having an impact on the sales tax portion of revenue that is being collected.
    c. Transient Occupancy Tax: Delays in opening the new Holiday Inn had an impact on the Town's ability to collect additional TOT for the FY2016-17 and 2017-18 budget terms. Projections for TOT remain conservative at $2.3M in FY2017-18 and $2.5M in FY2018-19.
    d. Public Art: The Town is targeting to raise $150,000 that will be used to offset the acquisition, installation, lease and related expenditures associated with Public Art.
    e. RDA/Successor Agency Loan: The General Fund loaned the Redevelopment Agency $420,000 that is due payable to the General Fund. Since the RDA dissolved, there have been a number of obstacles that must be met in order for the General Fund to be refunded this amount from the Successor Agency. It is estimated that these funds can be collected from the Successor Agency in FY2018-19.
    f. RDA Administrative Cost Recovery: Since the dissolution of the RDA to the Successor Agency, the Town has received an annual payment of $250,000 to reimburse the Town for its administrative costs associated with managing the Successor Agency. The Town received a communication in January indicating that due to the reduced amount of effort required to administer the Successor Agency, the Town's reimbursement for this expense will be reduced. As a result, the General Fund revenue projects that this ongoing revenue stream is going to be significantly reduced starting in FY2017-18, with the possibility of this cost recovery being discontinued altogether in the event the State Department of Finance (DOF) centralizes the administration of this within another agency, such as the County of Sonoma. If, or when, this happens is unknown at this point but in

order to remain fiscally conservative, the Town removed the $250,000 revenue in the current budget proposal to reflect the reduction in reimbursement from the DOF.

2. Personnel. Over the past two-year budget cycle the Town added a net of two 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. One of the positions the Town Council authorized was the addition of a Senior Administrative Assistant to support the Town Manager. Due to the flattening of Town General Fund Revenues, this position is being unfunded. This will decrease the new full-time positions for the FY2015-17 budget term to one.

   No new positions are being proposed to add to the General Fund budget for the FY2017-19 term. While departments have staffing needs to keep up with increased mandates and workload, not adding positions at this time is a strategy to forestall future cuts due to future recessionary impacts and impending CalPERS pension contribution increases.

3. Transfers-out. In the prior budget term staff recommended suspending transfers to the Capital Replacement Fund because there were sufficient reserves available to cover capital replacements for the subsequent two years. A future financial management goal was set to develop a comprehensive policy for the Capital Replacement Fund. As a result of this goal, and also as a result of the recent impacts from internal activities including impact and other fee studies and external economic-driven impacts such as the increase in CalPERS unfunded accrued liability, the Capital Replacement fund is being restructured:
   a. Capital Replacement: The estimated FY2016-17 ending fund balance is estimated to be approximately $6M. Approximately two-thirds of the balance will be allocated to a General Capital Replacement for specific activities that include IT, Parks, Recreation, Facilities, Engineering, Streets & Drainage and Non-Departmental/Other (such as Inclusionary Housing).
   b. Stabilization Fund: Staff proposes creating a General Governmental Stabilization Fund, also known as a "rainy day fund". This fund is intended to be used as a reserve to offset uncontrollable, outside influences on the Town's General Fund balance, including times when regular income is disrupted, unfunded mandates that have a significant impact on the General Fund or any other external or uncontrollable forces that would have a significant and negative impact on the Town's ability to provide its standard level of operations. Examples include funds needed for emergency-related relief efforts, CalPERS Unfunded Liabilities and negative impacts on revenue due to economic conditions such as The Great Recession. This fund is not intended to be used for increases in expenses or decreases in revenues that the Town has direct control over, such as cost of living adjustments, new programs or services, additional headcount for things other than EOC/unfunded mandates, annual inflationary adjustments, electing to discontinue or hold revenue streams for atypical low amount, or other expenditures that the Town has the direct ability to control or mitigate.

   Each new fund will receive an initial deposit from the General Capital Replacement fund in FY2017-18, and starting FY2018-19 those funds will receive their funding directly from their source and department (primarily the General Fund).

As the Town is moving out of a phase where it was addressing unmet needs from the recession, staff has been directed to return to sustainable operations while maintaining service levels. 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.

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 past years the Enterprise operating funds were targeted to have a minimum working capital reserve to provide for unanticipated or emergency expenses that cannot be reasonably foreseen during the preparation of the budget. In the last rate study that was adopted by Council and made effective in August 2015, the Town established a Water Stabilization Fund and Water Reclamation Stabilization Fund to assist the Town with offsetting financial risks due to uncontrollable, external factors that will have a negative impact of the Town's Enterprise operations. The Stabilization Funds both have a minimum reserve requirement, $1,250,000 for Water and $750,000 for Water Reclamation. Both funds are currently meeting their minimum reserve requirements.

Key aspects of the current Water and Water Reclamation financial plans are annual transfers from the Operating Funds to the Capital 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 took effect August 2015. The Town is in process of completing an updated rate analysis that will use the figures adopted by Council for the FY2017-19 budget. Staff is planning on taking the results of this analysis to Council for adoption prior to calendar year-end.

2. Water, Environment and Sustainability. A new division was created in Public Works to implement and maintain compliance requirements as it pertains to environmental practices, sustainability practices with the Town's storm water permit with the State, green-house gas (GHG) emissions, carbon-free water, water quality protections and all other environmental compliance matters at the Town including unfunded mandates.

3. Personnel. Staff is proposing to add one full-time position, an Industrial Mechanic, that would be allocated solely to the Enterprise Funds (no General Funding). This position

would provide onsite mechanical support to Town-owned equipment including maintaining equipment and providing break-fix services as needed. Starting in 2018-19, this position will partially offset costs that the Town was projected to pay for external contractors that have provided similar services.

4. Capital Funds: Beginning July 1, 2017, the Town will be consolidating the Repair & Replacement Funds into the Capital Funds for both Water and Water Reclamation. The Repair & Replacement Funds are subject to the same rules and requirements as the Capital Funds and this change will further simplify the management of the Enterprise Funds Working Capital and provide more transparency and consistency related financial reporting.

Water Operating Fund.
Exhibit II below summarizes the FY2017-19 Adopted Budget for the Water Operating Fund budget. The fund balance is projected to increase from $5.3M in FY2017-18 to $6.2M in FY2018-19.

Exhibit II
2017-19 Adopted Budget
Water Operating Fund

	FY2017-18	FY2018-19	Total
Revenues	$ 7,311,071	$ 7,432,666	$ 14,743,737
Operating Expenditures	(6,357,262)	(6,584,837)	(12,942,099)
Operating Surplus / (Deficit)	*953,809*	*847,829*	*1,801,637*
One-Time Costs and Expenditures	*(50,000)*	-	*(50,000)*
Transfer Outs	*(801,760)*	-	*(801,760)*
Fund Balance, Beginning of Year	5,201,946	5,303,995	-
Fund Balance, End of Year	5,303,995	6,151,823	6,151,823

Water Reclamation Operating Fund.
Exhibit III below summarizes the FY2017-19 Adopted Budget for the Water Operating Fund budget. The fund balance is projected to remain at $1.7M each year.

Exhibit III
2017-19 Adopted Budget
Water Reclamation Operating Fund

	FY2017-18	FY2018-19	Total
Revenues	$ 10,342,773	$ 10,998,540	$ 21,341,313
Operating Expenditures	(9,111,746)	(10,965,187)	(20,076,933)
Operating Surplus / (Deficit)	*1,231,028*	*33,353*	*1,264,380*
One-Time Costs and Expenditures	-	-	-
Transfer Outs	*(1,651,760)*	-	*(1,651,760)*
Fund Balance, Beginning of Year	2,154,410	1,733,677	-
Fund Balance, End of Year	1,733,677	1,767,030	1,767,030

Conclusion
Following preliminary Council review of the proposed budget on May 30, staff took the Capital Improvement Program to the Planning Commission for review and consistency with the General Plan 2015. The Planning Commission approved the Capital Improvement Program on June 5, 2017. Staff then submitted the final Proposed Budget and Capital Improvement Program to Council at its regular meeting on June 21, 2017 and these documents were adopted by Council.

As the economy continues to stabilize, the Town will monitor impacts to revenue sources and maintain an awareness of new mandates requiring ongoing staff time and resources. Staff will continue to update revenue and expense projections on a regular basis as a key part of the Town's financial planning, in order to maintain fiscal sustainability and enable a sound financial future for service delivery. Periodic budget updates are scheduled semiannually during the FY2017-19 biennium. Staff appreciates the Town Council's guidance and direction 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 efforts in bringing this document together as a team focused on the best interests of the Town.

Linda Kelly
Town Manager

Camille Kazarian
Assistant Town Manager/Administrative Services Director

Cesar Granados
Deputy Finance Director

Attachment A

Town Council Goals for Fiscal Years 2017-18 and 2018-19

January 11, 2017 Facilitated Workshop

<u>One-Time Goals for FY2017-19, many of which are mandated and non-discretionary, and require some level of ongoing support needed in future years:</u>

1. Urban Growth Boundary ballot measure for November 7, 2017
2. General Plan Implementation for the first two years of the 22-year plan
3. Pursue a hotel on the Town Green (part of General Plan Implementation)
4. Civic Center relocation and redevelopment plans (part of General Plan Implementation)
5. Proposition 64 – Recreational Marijuana mandates
6. Lytton Tribe Development
7. Prepare for SMART service to Windsor
8. Parks and Recreation Master Plan Implementation
9. Adopt policy and practice framework to enable and support Affordable Housing developments in Town

<u>Specific direction to staff and Council strategies from 1/11/17 Goal-setting Session:</u>

1. Review wastewater discharge policy, sharing with other entities (future agenda item)
2. Review special event policy (future agenda item)
3. Review policy on prioritizing development projects (future agenda item)
4. Hire a lobbyist for Federal and State transportation funding for Arata and Shiloh interchanges (enter into contract in current 2016-17 FY)
5. Review "sustainable traffic infrastructure" – define what it means to be sustainable
6. Vehicle replacement of Town vehicles – consider more electric vehicles
7. Move to next level of Building Code standards – Tier 3
8. Improve online utility billing system
9. Update housing in lieu fees
10. Research virtual media for public participation in Council meetings
11. Look at routes for bike infrastructure (not segments)
12. Monitor Windsor's changing demographics on a periodic basis to ensure service alignment and addressing needs of demographic

Attachment B

General Fund Summary of Discretionary Items
2017-19 Budget Years

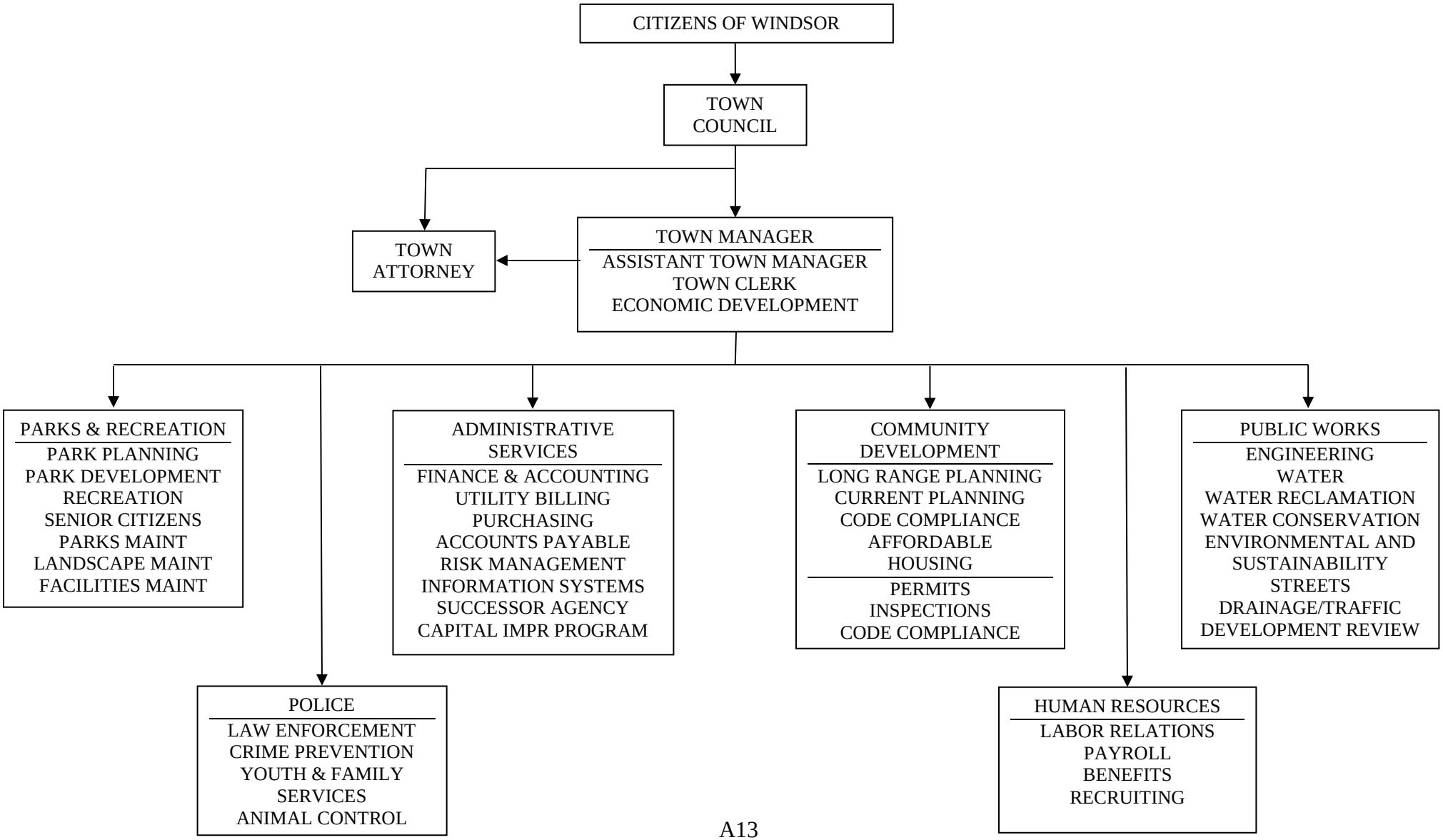
	General Fund		
	FY2017-18	**FY2018-19**	**Total**
Town Manager's Office			
Strategic Communications and Community Engagement Strategy	30,000	-	30,000
Economic Development			
Town Special Event Promotions and Underwriting	25,000	25,000	50,000
Engineering			
Jaguar Way Extension Design	275,000	-	275,000
Community Development			
Downtown Parking Study	150,000	-	150,000
Parks & Recreation			
Parks			
Walk Your Way to Health park and trail signage	5,000	5,000	10,000
Park Map Overhaul for Website and Rentals	5,000	-	5,000
Windsor Historical Preservation Master Plan	-	45,000	45,000
Downtown Banners and Pennants (Replacement)	-	40,000	40,000
Keiser Park Spectator Banner Construction Design	10,000	-	10,000
Total Discretionary Items	**500,000**	**115,000**	**615,000**

CAPITAL IMPROVEMENT PROGRAM
FY 2017-18 & FY 2018-19
CAPITAL PROJECTS

CIP Section	Funding	Project		FY 2017-18	FY 2018-19	Total
Drainage						
	Drainage Mitigation	Old Redwood Hwy at Dawn Way Drain Improvements		60,000	180,000	240,000
	Drainage Mitigation	Shiloh Road at Caletti Ave Drainage Improvements		52,000	-	52,000
			Subtotal	**112,000**	**180,000**	**292,000**
Parks Recreation & Facilities						
	Park Development	Keiser Park Playground Restroom		30,000	-	30,000
	Capital Replacement & GF	Town Green Fountain Vault Improvements		373,500	-	373,500
	Park Dev & General Fund	Esposti Park Improvements		-	25,000	25,000
	Capital Replcmt, GF, Park Dev	Keiser Park Improvements		50,000	-	50,000
	Capital Replacement	Michael A. Hall Park Improvements		21,000	299,000	320,000
			Subtotal	**474,500**	**324,000**	**798,500**
Transportation Improvements						
	General Fund, Measure M, Gas Ta	Annual Street Resurfacing Program		355,000	660,000	1,015,000
	Traffic Mitigation	Bell Road/Market Street/WRR Traffic Signal		124,000	-	124,000
	Traffic Mitigation	Conde Lane/Johnson Street Traffic Signal		106,000	-	106,000
	General Fund	Old Redwood Highway at Kendall Way Crosswalk Improvements		100,000	-	100,000
	Transportation Grant	Protected Permissive Signal Project		15,000	-	15,000
	Capital Replacement, Water, WR	Public Works Department Operations Center Upgrade		-	66,000	66,000
	Traffic Mitigation	Shiloh Road - Caletti Avenue Left Turn/ Intersection Improvements		247,000	-	247,000
	General Fund	Starr Road - Jaguar to Indiana		442,500	-	442,500
	CDBG & General Fund	Starr Road Sidewalk Across From Cali Calmecac		167,000	-	167,000
	CDBG & General Fund	Starr Road - Vivian Court to Windsor River Road		234,000	-	234,000
	OBAG & General Fund	Windsor River Road - Windsor Road Intersection Improvements		400,000	*300,000*	700,000
			Subtotal	**2,190,500**	**1,026,000**	**3,216,500**
Water						
	Water Capital Fund	New Supply Well at Esposti		720,000	1,936,350	2,656,350
	Water Capital Fund	Tank Site Enclosures		88,000	-	88,000
	Water Capital Fund	Water Meter Transmitter Upgrade		406,000	-	406,000
	Water Capital Fund	Oceanview Pond Recycled Water Connection Upgrade		100,000	-	100,000
			Subtotal	**1,314,000**	**1,936,350**	**3,250,350**
Water Reclamation						
	Water Rec Capital Fund	Influent Wet Well Screen		2,369,000	-	2,369,000
	Water Rec Capital Fund	Treatment Plant Equipment Replacements		38,000	21,000	59,000
	Water Rec Capital Fund	Blower Facility Upgrades		60,000	588,000	648,000
	Water Rec Capital Fund	Rehabilitate Advanced Wastewater Treatment (AWT) Clarifiers		539,000	-	539,000
	Water Rec Capital Fund	Upgrade Selector Box in Aeration Basin A		-	22,000	22,000
	Water Rec Capital Fund	Rehabilitate Secondary Clarifiers		35,000	65,000	100,000
	Water Rec Capital Fund	Wastewater Reclamation Plant Pavement Repair/Resurfacing		-	10,000	10,000
			Subtotal	**3,041,000**	**706,000**	**3,747,000**
		TOTAL ALL PROJECTS		**$ 7,435,000**	**$ 3,872,350**	**$ 11,307,350**

ATTACHMENT D

TOWN OF WINDSOR
ORGANIZATIONAL CHART



Budget Overview

FUND BALANCE PROJECTION
2017-19 ADOPTED BUDGET
ALL FUNDS

	EST FUND BALANCE @ 07/01/17	2017-19 ESTIMATED REVENUES	2017-19 TRANSFERS-IN	EST FUNDS AVAILABLE FOR BUDGET
GENERAL FUND				
TOWN COUNCIL				
TOWN MANAGER				
HUMAN RESOURCES				
NONDEPARTMENTAL				
ADMINISTRATIVE SERVICES				
POLICE				
COMMUNITY DEVELOPMENT				
ENGINEERING				
SENIOR CENTER				
PARKS				
FACILITIES				
PUBLIC ART				
STREETS & DRAINAGE				
RECREATION				
ANIMAL CONTROL				
GENERAL FUND	$ 6,102,280	$ 35,722,720	$ 325,000	$ 42,150,001
SPECIAL REVENUE FUNDS				
GAS TAX FUND	157,622	1,931,526	800,000	2,889,147
TRANSPORTATION GRANT FUND	(78,471)	1,076,120	-	997,650
TRANSPORTATION DEVELOPMENT ACT FUND	-	2,517,147	-	2,517,147
ASSET FORFEITURE FUND	59,132	2,015	-	61,147
MOBILE HOME RENT STABILIZATION FUND	45,036	873	-	45,910
LIGHTING & LANDSCAPING ASSESSMENT DISTRICT	86,117	1,765,374	1,814,545	3,666,035
LIGHTING & LANDSCAPING ASSESSMENT DISTRICT #2	96,661	208,206	-	304,867
1982 BENEFIT ASSESSMENT DISTRICT FUND	253,618	167,534	-	421,151
STABILIZATION FUND	-	-	2,000,000	2,000,000
ABANDONED VEHICLE ABATEMENT PROGRAM FUND	123,237	27,573	-	150,810
COMMUNITY DEVELOPMENT BLOCK GRANT FUND	19,371	227,095	-	246,466
PUBLIC, EDUCATION & GOVERNMENTAL GRANT FUND	47,909	93,481	-	141,390
STRONG MOTION EDUCATION AND DATA FUND	14,798	365	-	15,163
INCLUSIONARY HOUSING	1,154,753	550,000	-	1,704,753
CAPITAL REPLACEMENT FUND - IT/OTHER	6,602,263	80,200	100,000	6,782,463
CAPITAL REPLACEMENT FUND - PARKS & RECREATION	-	20,050	1,000,000	1,020,050
CAPITAL REPLACEMENT FUND - NON DEPARTMENTAL	-	20,050	2,228,680	2,248,730
CAPITAL REPLACEMENT FUND - PUBLIC WORKS	-	-	1,000,000	1,000,000
PUBLIC FACILITIES FUND	493,255	254,463	-	747,718
TREE REMOVAL MITIGATION FUND	110,316	6,174	-	116,490
POOL CREEK MAINTENANCE FUND	8,996	174	-	9,170
CAPITAL PROJECTS FUND				
TRAFFIC MITIGATION FUND	1,036,779	1,522,780	-	2,559,559
PARK DEVELOPMENT FUND	365,711	114,226	-	479,938
RECREATION DEVELOPMENT FUND	-	50,000	20,000	70,000
TRAILS DEVELOPMENT FUND	-	2,000	-	2,000
OPEN SPACE DEVELOPMENT FUND	-	10,000	-	10,000
DRAINAGE MITIGATION FUND	3,485,428	2,093,060	-	5,578,489
POLICE MITIGATION FUND	-	5,000	25,000	30,000
FIRE MITIGATION FUND	170,652	156,045	-	326,697

2017-19 OPERATING BUDGET	2017-19 DEBT SERVICE	2017-19 CAPITAL PROJECTS	2017-19 TRANSFERS-OUT	2017-19 TOTAL BUDGET	EST FUND BALANCE @ 06/30/19
$ 315,126	$ -	$ -	$ -	$ 315,126	
1,564,429	-	-	-	1,564,429	
824,193	-	-	-	824,193	
624,413	-	-	329,933	954,346	
1,635,263	-	-	-	1,635,263	
14,429,488	-	-	-	14,429,488	
3,428,720	-	3,500	-	3,432,220	
3,421,630	-	1,416,405	-	4,838,035	
559,057	-	-	172,238	731,295	
393,167	-	60,000	1,147,124	1,600,291	
1,137,918	-	-	-	1,137,918	
191,800	-	50,000	-	241,800	
450,067	-	-	1,295,183	1,745,250	
3,681,044	-	-	-	3,681,044	
535,122	-	-	-	535,122	
33,191,436	-	1,529,905	2,944,478	37,665,819	4,484,181
2,140,958	-	615,000	4,462	2,760,420	128,728
-	-	415,000	-	415,000	582,650
2,517,147	-	-	-	2,517,147	-
-	-	-	-	-	61,147
400	-	-	-	400	45,510
3,576,166	-	-	-	3,576,166	89,869
135,339	-	-	-	135,339	169,528
153,871	-	-	-	153,871	267,280
-	-	-	-	-	2,000,000
36,456	-	-	-	36,456	114,354
-	-	227,095	-	227,095	19,371
54,000	-	-	-	54,000	87,390
4,000	-	-	-	4,000	11,163
1,298,120	-	-	175,000	1,473,120	231,633
200,000	-	375,000	6,003,680	6,578,680	203,783
-	-	790,347	-	790,347	229,703
-	-	5,000	1,303,680	1,308,680	940,050
-	-	327,000	-	327,000	673,000
-	-	-	457,775	457,775	289,943
-	-	-	-	-	116,490
-	-	-	-	-	9,170
456,867	-	1,122,000	-	1,578,867	980,692
90,521	-	25,000	20,000	135,521	344,417
-	-	-	-	-	70,000
-	-	-	-	-	2,000
-	-	-	-	-	10,000
588,500	-	344,000	-	932,500	4,645,989
-	-	-	-	-	30,000
-	-	-	-	-	326,697

	EST FUND BALANCE @ 07/01/17	2017-19 ESTIMATED REVENUES	2017-19 TRANSFERS-IN	EST FUNDS AVAILABLE FOR BUDGET
DEBT SERVICE FUND	686,757	25,566	484,058	1,196,381
ENTERPRISE FUNDS				
WATER RECLAMATION FUND				
ADMINISTRATION/OPERATIONS/MAINTENANCE	2,154,410	21,134,793	206,520	23,495,723
REPLACEMENT & REHABILITATION	7,798,097	-	-	7,798,097
CAPITAL PROJECTS	(2,022,367)	1,759,357	10,998,097	10,735,087
STABILIZATION FUND	750,000	-	-	750,000
WATER FUND				
ADMIN/OPERATIONS/CONSERVATION/MAINT	5,201,946	14,369,419	374,318	19,945,682
REPLACEMENT & REHABILITATION	4,296,912	-	-	4,296,912
CAPITAL PROJECTS	4,802,901	1,166,624	4,296,912	10,266,437
STABILIZATION FUND	1,250,000	-	-	1,250,000
		-		
SUCCESSOR AGENCY				
CAPITAL FUND	13,380	2,047,338	-	2,060,719
HOUSING AGENCY	405,385	301	-	405,686
DEBT RETIREMENT	-	-	2,030,200	2,030,200
GRAND TOTAL-ALL FUNDS	$ 45,692,884	$ 89,127,651	$ 27,703,330	$ 162,523,865

2017-19 OPERATING BUDGET	2017-19 DEBT SERVICE	2017-19 CAPITAL PROJECTS	2017-19 TRANSFERS-OUT	2017-19 TOTAL BUDGET	EST FUND BALANCE @ 06/30/19
5,000	896,405	-	-	901,405	294,976
16,559,194	1,830,476	10,000	3,329,024	21,728,693	1,767,030
-	-	-	7,798,097	7,798,097	-
822,950	-	4,253,000	-	5,075,950	5,659,137
-	-	-	-	-	750,000
12,145,409	722,546	50,000	875,905	13,793,859	6,151,823
-	-	-	4,296,912	4,296,912	-
120,000	-	3,357,350	335,595	3,812,945	6,453,492
-	-	-	-	-	1,250,000
20,000	-	500,000	1,460,000	1,980,000	80,719
-	-	-	-	-	405,686
9,750	2,020,450	-	-	2,030,200	-
$ 74,126,084	$ 5,469,877	$ 13,945,697	$ 29,004,607	$ 122,546,265	$ 39,977,599

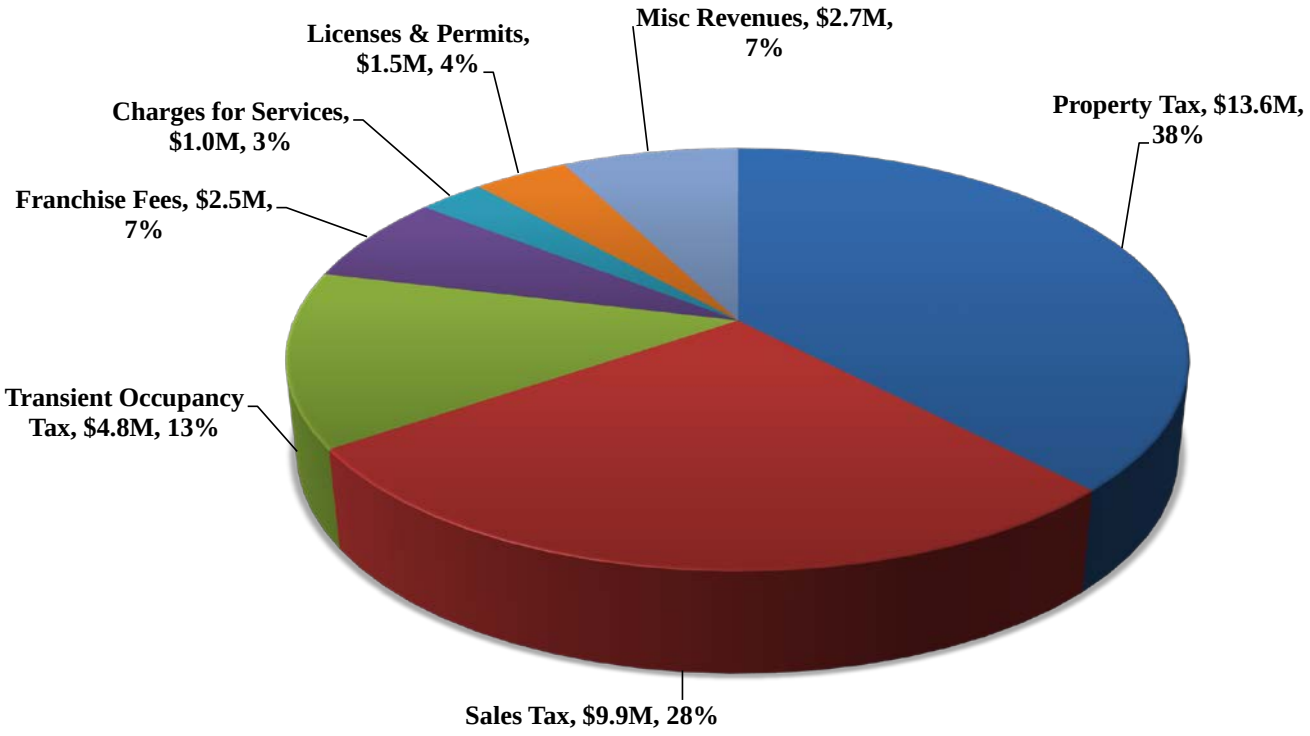
SUMMARY SCHEDULE OF REVENUE
2017-19 ADOPTED BUDGET
ALL FUNDS

	2015-16 ACTUAL	2016-17 ESTIMATE	2017-18 ADOPTED	2018-19 ADOPTED
GENERAL FUND	$ 15,997,396	$ 17,031,078	$ 17,567,305	$ 18,480,415
GAS TAX FUND	665,571	562,610	1,274,594	1,456,932
TRANSPORTATION GRANT FUND	425,081	1,125,000	633,040	443,080
TRANSPORTATION DEVELOPMENT ACT FUND	-	1,221,679	1,246,113	1,271,035
ASSET FORFEITURE FUND	37,331	1,000	1,005	1,010
MOBILE HOME RENT STABILIZATION FUND	518	433	435	438
LIGHTING & LANDSCAPING ASSESSMENT DISTRICT	1,979,970	2,036,645	1,771,029	1,808,890
LIGHTING & LANDSCAPING ASSESSMENT DISTRICT #2	61,204	108,780	102,944	105,262
1982 BENEFIT ASSESSMENT DISTRICT FUND	36,391	67,593	79,631	87,903
STABILIZATION FUND	-	-	2,000,000	-
ABANDONED VEHICLE ABATEMENT PROGRAM FUND	22,999	10,781	13,784	13,788
COMMUNITY DEVELOPMENT BLOCK GRANT FUND	135,511	64,568	227,095	0
PUBLIC, EDUCATION & GOVERNMENTAL GRANT FUND	38,638	46,727	46,736	46,745
STRONG MOTION EDUCATION AND DATA FUND	93	182	182	183
INCLUSIONARY HOUSING	91,678	-	550,000	-
CAPITAL REPLACEMENT FUND - IT/OTHER	135,284	114,168	40,000	140,200
CAPITAL REPLACEMENT FUND - PARKS & RECREATION	-	-	810,000	210,050
CAPITAL REPLACEMENT FUND - NON DEPARTMENTAL	-	-	2,213,680	35,050
CAPITAL REPLACEMENT FUND - PUBLIC WORKS	-	-	1,000,000	-
PUBLIC FACILITIES FUND	181,896	46,683	158,637	95,826
TREE REMOVAL MITIGATION FUND	12,099	45,064	3,079	3,095
POOL CREEK MAINTENANCE FUND	104	87	87	87
TRAFFIC MITIGATION FUND	286,825	199,936	995,011	527,769
PARK DEVELOPMENT FUND	253,622	36,664	57,095	57,131
RECREATION DEVELOPMENT FUND	-	-	45,000	25,000
TRAILS DEVELOPMENT FUND	-	-	1,000	1,000
OPEN SPACE DEVELOPMENT FUND	-	-	5,000	5,000
DRAINAGE MITIGATION FUND	182,261	95,726	1,206,448	886,612
POLICE MITIGATION FUND	-	-	27,500	2,500
FIRE MITIGATION FUND	26,329	14,636	78,015	78,030
DEBT SERVICE FUND	254,479	254,509	255,797	253,827
UTILITIES FUND-WATER RECLAMATION				
ADMINISTRATION/OPERATIONS/MAINTENANCE	7,973,310	9,140,091	10,342,773	10,998,540
REPLACEMENT & REHABILITATION	1,489,205	1,468,948	-	-
CAPITAL PROJECTS	611,432	710,102	10,637,526	2,119,928
STABILIZATION FUND	-	750,000	-	-
	10,073,947	12,069,141	20,980,299	13,118,468
UTILITIES FUND-WATER				
ADMIN/OPERATIONS/CONSERVATION/MAINT	6,312,556	7,146,320	7,311,071	7,432,666
REPLACEMENT & REHABILITATION	803,654	797,000	-	-
CAPITAL PROJECTS	272,735	441,782	4,734,199	729,337
STABILIZATION FUND	850,000	400,000	-	-
	8,238,944	8,785,102	12,045,270	8,162,003
SUCCESSOR AGENCY				
CAPITAL FUND	2,064,931	1,357,430	1,352,223	695,116
HOUSING AGENCY	20,750	149	150	151
DEBT RETIREMENT	2,876,127	1,348,925	1,343,675	686,525
	4,961,808	2,706,505	2,696,048	1,381,792
GRAND TOTAL-ALL FUNDS	$ 44,099,979	$ 46,645,298	$ 68,131,861	$ 48,699,120

SUMMARY SCHEDULE OF EXPENDITURES
2017-19 ADOPTED BUDGET
ALL FUNDS

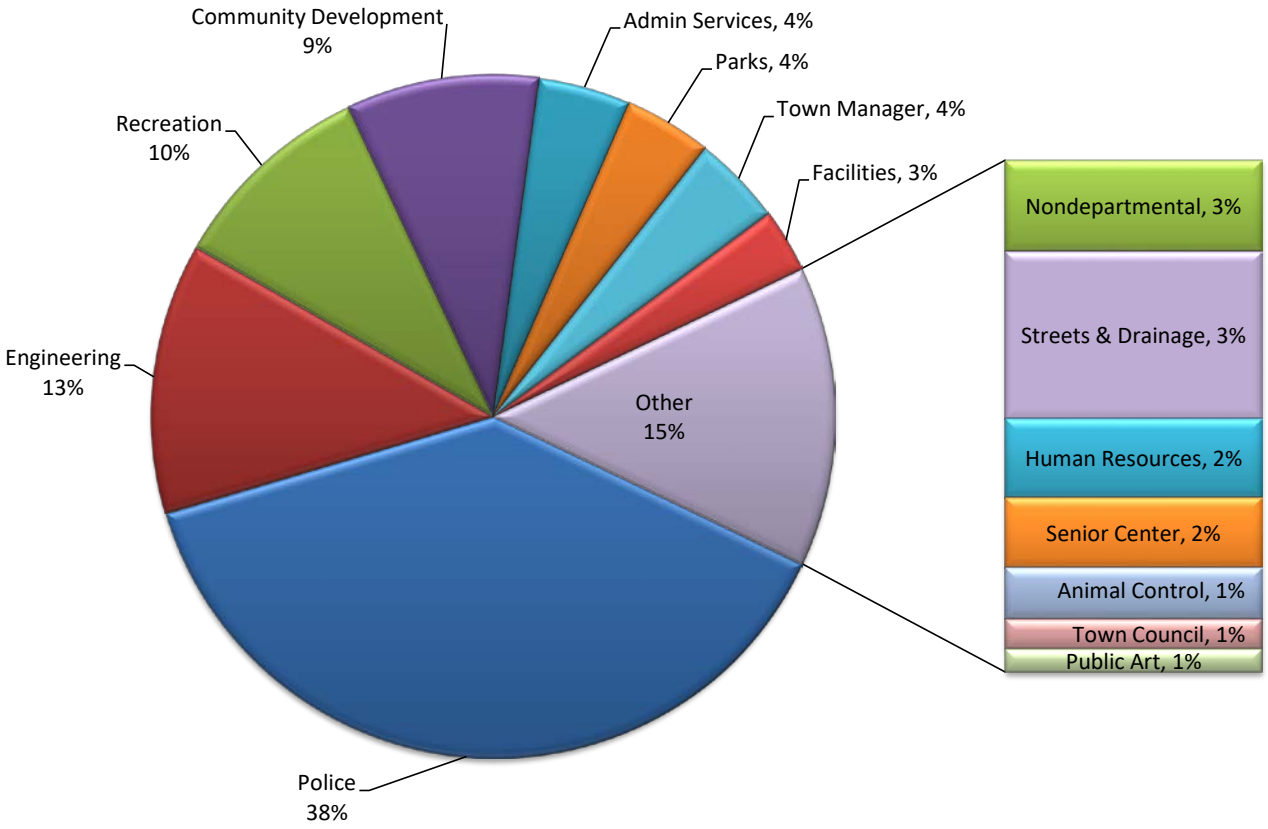
	2015-16 ACTUAL	2016-17 ESTIMATE	2017-18 ADOPTED	2018-19 ADOPTED
GENERAL FUND	$ 17,415,827	$ 20,733,866	$ 19,201,008	$ 18,464,811
GAS TAX FUND	869,701	1,053,417	1,189,843	1,570,577
TRANSPORTATION GRANT FUND	116,593	1,907,771	215,000	200,000
TRANSPORTATION DEVELOPMENT ACT FUND	-	1,221,679	1,246,113	1,271,035
ASSET FORFEITURE FUND	7,010	5,742	-	-
MOBILE HOME RENT STABILIZATION FUND	170	-	200	200
LIGHTING & LANDSCAPING ASSESSMENT DISTRICT	1,967,763	2,028,794	1,769,167	1,806,999
LIGHTING & LANDSCAPING ASSESSMENT DISTRICT #2	36,347	62,020	67,172	68,167
1982 BENEFIT ASSESSMENT DISTRICT FUND	14,553	34,510	74,068	79,803
STABILIZATION FUND	-	-	-	-
ABANDONED VEHICLE ABATEMENT PROGRAM FUND	1,038	-	18,166	18,290
COMMUNITY DEVELOPMENT BLOCK GRANT FUND	119,720	60,000	227,095	-
PUBLIC, EDUCATION & GOVERNMENTAL GRANT FUND	31,407	210,400	27,000	27,000
STRONG MOTION EDUCATION AND DATA FUND	-	2,000	2,000	2,000
INCLUSIONARY HOUSING	-	-	1,352,000	121,120
CAPITAL REPLACEMENT FUND - IT/OTHER	1,585,947	1,346,602	6,478,680	100,000
CAPITAL REPLACEMENT FUND - PARKS & RECREATION	-	-	451,847	338,500
CAPITAL REPLACEMENT FUND - NON DEPARTMENTAL	-	-	1,303,680	5,000
CAPITAL REPLACEMENT FUND - PUBLIC WORKS	-	-	120,000	207,000
PUBLIC FACILITIES FUND	216,844	216,530	242,169	215,606
TREE REMOVAL MITIGATION FUND	-	-	-	-
POOL CREEK MAINTENANCE FUND	-	-	-	-
TRAFFIC MITIGATION FUND	133,801	120,304	1,197,963	380,904
PARK DEVELOPMENT FUND	125,188	371,869	84,571	50,950
RECREATION DEVELOPMENT FUND	-	-	8,123	8,578
TRAILS DEVELOPMENT FUND	-	-	-	-
OPEN SPACE DEVELOPMENT FUND	-	-	-	-
DRAINAGE MITIGATION FUND	120,128	230,792	652,000	280,500
POLICE MITIGATION FUND	-	-	-	-
FIRE MITIGATION FUND	28,914	4,500	-	-
DEBT SERVICE FUND	452,685	300,800	452,585	448,820
UTILITIES FUND-WATER RECLAMATION				
ADMINISTRATION/OPERATIONS/MAINTENANCE	11,250,635	10,481,557	10,763,506	10,965,187
REPLACEMENT & REHABILITATION	696,917	1,074,748	7,798,097	-
CAPITAL PROJECTS	-	33,000	3,892,150	1,183,800
STABILIZATION FUND	-	-	-	-
	11,947,552	11,589,305	22,453,753	12,148,987
UTILITIES FUND-WATER				
ADMIN/OPERATIONS/CONSERVATION/MAINT	7,791,659	5,826,309	7,209,022	6,584,837
REPLACEMENT & REHABILITATION	392,029	373,542	4,296,912	-
CAPITAL PROJECTS	244,658	366,043	1,582,227	2,230,719
STABILIZATION FUND	-	-	-	-
	8,428,345	6,565,894	13,088,161	8,815,555
SUCCESSOR AGENCY				
CAPITAL FUND	3,122,948	1,344,050	995,000	985,000
HOUSING AGENCY	-	-	-	-
DEBT RETIREMENT	2,046,522	1,348,925	1,343,675	686,525
	5,169,470	2,692,975	2,338,675	1,671,525
GRAND TOTAL-ALL FUNDS	$ 48,789,000	$ 50,759,771	$ 74,261,039	$ 48,301,927

2017-19 GENERAL FUND REVENUES



Revenue Source		TOTAL
Property Tax	$	13,645,000
Sales Tax		9,940,628
Transient Occupancy Tax		4,824,564
Franchise Fees		2,450,000
Charges for Services		1,454,100
Licenses & Permits		1,016,000
Misc Revenues		2,717,428
	$	36,047,720

2017-19 GENERAL FUND EXPENDITURES BY DEPARTMENT



Department		TOTAL
Town Council	$	315,126
Town Manager		1,564,429
Human Resources		824,193
Nondepartmental		954,346
Administrative Services		1,635,263
Police		14,429,488
Community Development		3,432,220
Engineering		4,838,035
Senior Center		731,295
Parks		1,600,291
Facilities		1,137,918
Public Art		241,800
Streets & Drainage		1,745,250
Recreation		3,681,044
Animal Control		535,122
	$	37,665,819

SUMMARY SCHEDULE OF EXPENDITURES
2017-19 ADOPTED BUDGET
ALL FUNDS

	PERSONNEL	MAINT & OPERATIONS	OTHER FINANCING USES	DEBT SERVICE	CAPITAL OUTLAY	GRAND TOTAL
GENERAL FUND	$ 10,875,052	$ 22,316,384	$ 2,944,478	$ -	$ 1,529,905	$ 37,665,819
GAS TAX FUND	1,190,688	950,270	4,462	-	615,000	2,760,420
TRANSPORTATION GRANT FUND	-	-	-	-	415,000	415,000
TRANSPORTATION DEVELOPMENT ACT FUND	-	2,517,147	-	-	-	2,517,147
ASSET FORFEITURE FUND	-	-	-	-	-	-
MOBILE HOME RENT STABILIZATION FUND	-	400	-	-	-	400
LIGHTING & LANDSCAPING ASSESSMENT DISTRICT	1,459,237	2,116,929	-	-	-	3,576,166
LIGHTING & LANDSCAPING ASSESSMENT DISTRICT #2	29,543	105,796	-	-	-	135,339
1982 BENEFIT ASSESSMENT DISTRICT FUND	8,000	145,871	-	-	-	153,871
STABILIZATION FUND	-	-	-	-	-	-
ABANDONED VEHICLE ABATEMENT PROGRAM FUND	-	36,456	-	-	-	36,456
COMMUNITY DEVELOPMENT BLOCK GRANT FUND	-	-	-	-	227,095	227,095
PUBLIC, EDUCATION & GOVERNMENTAL GRANT FUND	-	54,000	-	-	-	54,000
STRONG MOTION EDUCATION AND DATA FUND	-	4,000	-	-	-	4,000
INCLUSIONARY HOUSING	-	1,298,120	175,000	-	-	1,473,120
CAPITAL REPLACEMENT FUND - IT/OTHER	-	200,000	6,003,680	-	375,000	6,578,680
CAPITAL REPLACEMENT FUND - PARKS & RECREATION	-	-	-	-	790,347	790,347
CAPITAL REPLACEMENT FUND - NON DEPARTMENTAL	-	-	1,303,680	-	5,000	1,308,680
CAPITAL REPLACEMENT FUND - PUBLIC WORKS	-	-	-	-	327,000	327,000
PUBLIC FACILITIES FUND	-	-	457,775	-	-	457,775
TREE REMOVAL MITIGATION FUND	-	-	-	-	-	-
POOL CREEK MAINTENANCE FUND	-	-	-	-	-	-
TRAFFIC MITIGATION FUND	258,407	198,460	-	-	1,122,000	1,578,867
PARK DEVELOPMENT FUND	49,329	41,192	20,000	-	25,000	135,521
RECREATION DEVELOPMENT FUND	16,701	-	-	-	-	16,701
TRAILS DEVELOPMENT FUND	-	-	-	-	-	-
OPEN SPACE DEVELOPMENT FUND	-	-	-	-	-	-
DRAINAGE MITIGATION FUND	-	588,500	-	-	344,000	932,500
POLICE MITIGATION FUND	-	-	-	-	-	-
FIRE MITIGATION FUND	-	-	-	-	-	-
DEBT SERVICE FUND	-	5,000	-	896,405	-	901,405
UTILITIES FUND - WATER RECLAMATION						
Administration	1,667,778	1,061,216	3,329,024	1,830,476	-	7,888,493
Engineering	965,226	1,127,276	-	-	-	2,092,502
Operating	2,918,114	6,666,913	-	-	-	9,585,027
Maintenance	1,061,201	621,036	-	-	-	1,682,237
Maintenance - Parks	-	-	-	-	-	-
Recycled Water	280,823	189,610	-	-	10,000	480,433
Replacement & Rehabilitation Fund	-	-	7,798,097	-	-	7,798,097
Stabilization	-	-	-	-	-	-
Capital Projects Fund	-	822,950	-	-	4,253,000	5,075,950
	6,893,143	10,489,001	11,127,121	1,830,476	4,263,000	34,602,740
UTILITIES FUND - WATER						
Administration	1,669,452	1,057,722	875,905	722,546	-	4,325,625
Engineering	965,226	947,176	-	-	-	1,912,402
Operating	2,651,887	3,476,115	-	-	-	6,128,002
Conservation	755,380	622,450	-	-	50,000	1,427,830
Replacement & Rehabilitation Fund	-	-	4,296,912	-	-	4,296,912
Stabilization	-	-	-	-	-	-
Capital Projects Fund	-	120,000	335,595	-	3,357,350	3,812,945
	6,041,946	6,223,463	5,508,411	722,546	3,407,350	21,903,716
Successor Agency						
Capital	-	20,000	1,460,000	-	500,000	1,980,000
Housing	-	-	-	-	-	-
Debt Retirement	-	9,750	-	2,020,450	-	2,030,200
	-	29,750	1,460,000	2,020,450	500,000	4,010,200
GRAND TOTAL-ALL FUNDS	26,822,045	47,320,740	29,004,607	5,469,877	13,945,697	122,562,966

SUMMARY SCHEDULE OF EXPENDITURES
2017-19 ADOPTED BUDGET
GENERAL FUND

	PERSONNEL	MAINT & OPERATIONS	OTHER FINANCING USES	CAPITAL OUTLAY	GRAND TOTAL
Town Council	105,754	209,372	-	-	315,126
Town Manager	1,208,902	355,527	-	-	1,564,429
Human Resources	645,943	178,250	-	-	824,193
Nondepartmental	-	624,413	329,933	-	954,346
Administrative Services	915,734	719,529	-	-	1,635,263
Police	-	14,429,488	-	-	14,429,488
Community Development	1,994,788	1,433,932	-	3,500	3,432,220
Engineering	1,797,382	1,624,248	-	1,416,405	4,838,035
Senior Center	458,417	100,640	172,238	-	731,295
Parks	191,114	202,053	1,147,124	60,000	1,600,291
Facilities	879,974	257,944	-	-	1,137,918
Public Art	-	191,800	-	50,000	241,800
Streets & Drainage	121,982	328,085	1,295,183	-	1,745,250
Recreation	2,555,063	1,125,981	-	-	3,681,044
Animal Control	-	535,122	-	-	535,122
GENERAL FUND BUDGET	10,875,052	22,316,384	2,944,478	1,529,905	37,665,819

GENERAL FUND
2017-19 BUDGET SUMMARY COMPARISON

	2015-17			2017-19	
	2015-16 ACTUAL	2016-17 BUDGET	2016-17 ESTIMATE	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
REVENUES:					
Property tax	6,145,098	7,365,419	6,575,000	6,740,000	6,905,000
Sales tax	4,115,733	4,368,375	4,898,403	4,895,506	5,045,122
Other tax	3,140,338	3,404,828	3,279,267	3,704,874	3,784,690
Total Taxes	13,401,169	15,138,622	14,752,670	15,340,380	15,734,812
Licenses, permits, fees	760,948	663,697	505,000	507,000	509,000
Investment earnings	127,159	75,000	135,000	135,675	136,353
Rental income	95,055	90,000	114,000	124,000	134,000
Motor Vehicle-in-lieu	11,029	10,000	11,000	11,000	11,000
Intergovernmental	295,213	100,000	120,000	165,000	115,000
Charges for services	708,819	562,550	714,550	724,550	729,550
One-Time Revenue (Donations & Loan Refund)	-	-	-	-	560,000
Other revenue	510,284	150,900	437,800	364,700	420,700
Total Revenues	**15,909,677**	**16,790,769**	**16,790,020**	**17,372,305**	**18,350,415**
EXPENDITURES:					
Town Council	96,973	218,636	117,599	155,200	159,926
Town Manager	782,497	1,092,495	1,021,535	762,483	801,946
Human Resources	360,523	438,764	366,797	411,640	412,552
Nondepartmental	344,744	277,042	266,876	301,807	322,606
Administrative Services	757,534	987,868	732,704	798,369	836,893
Police	6,324,490	6,732,058	6,830,284	7,065,517	7,363,971
Community Development	1,565,837	2,702,396	2,753,047	1,778,184	1,650,536
Engineering	1,360,467	2,078,327	1,956,258	1,765,014	1,656,616
Senior Center	224,763	250,373	160,844	276,228	282,829
Parks	40,329	104,507	88,849	165,604	227,564
Facilities	542,946	622,168	571,279	553,045	584,873
Public Art	-	-	-	105,900	85,900
Streets & Drainage	-	77,651	32,425	240,467	209,600
Recreation	1,793,185	1,983,108	1,858,469	1,809,746	1,871,298
Animal Control	250,464	259,741	246,177	264,134	270,989
Total Current Expenditures	14,444,753	17,825,134	17,003,143	16,453,340	16,738,097
Capital Outlay:					
All Departments	1,737,742	3,594,865	2,490,814	1,228,905	301,000
Total Capital Outlay	1,737,742	3,594,865	2,490,814	1,228,905	301,000
Total Expenditures	**16,182,495**	**21,419,999**	**19,493,957**	**17,682,245**	**17,039,097**
Excess (deficiency) of Estimated Revenue Over Expenditures	(272,819)	(4,629,230)	(2,703,938)	(309,940)	1,311,319
Transfers-In	87,719	91,058	241,058	195,000	130,000
Transfers-Out	1,233,331	1,239,909	1,239,909	1,517,764	1,426,714
Total Other Financing Sources (Uses)	**(1,145,612)**	**(1,148,851)**	**(998,851)**	**(1,322,764)**	**(1,296,714)**
EXCESS (DEFICIENCY) OF ESTIMATE REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	**(1,418,431)**	**(5,778,081)**	**(3,702,789)**	**(1,632,703)**	**14,604**
Beginning Fund Balance, July 1	11,223,500	11,223,500	9,805,069	6,102,280	4,469,577
Ending Fund Balance, June 30	9,805,069	5,445,419	6,102,280	4,469,577	4,484,181

General Fund

GENERAL FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2015-16	2016-17	2017-18	2018-19
Estimated Beginning Fund Balance	$ 11,223,500	$ 9,805,069	$ 6,102,280	$ 4,468,577
Estimated Revenue	15,909,677	16,790,020	17,372,305	18,350,415
Transfers-In	87,719	241,058	195,000	130,000
Estimated Funds Available	27,220,896	26,836,147	23,669,585	22,948,992
Estimated Expenditures	16,182,495	19,493,957	17,683,245	17,038,097
Transfers-Out	1,233,331	1,239,909	1,517,764	1,426,714
Total Est. Expenditures & Transfers-Out	17,415,827	20,733,866	19,201,008	18,464,811
Estimated Ending Fund Balance	$ 9,805,069	$ 6,102,280	$ 4,468,577	$ 4,484,181

EXPLANATION OF RESERVES

	2015-16	2016-17	2017-18	2018-19
Contingencies	$ 9,805,069	$ 6,102,280	$ 4,468,577	$ 4,484,181
Fund Balance	$ 9,805,069	$ 6,102,280	$ 4,468,577	$ 4,484,181

GENERAL FUND REVENUE SUMMARY

		2015-16 ACTUAL REVENUE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
PROPERTY TAX						
3010	Property Taxes	3,719,491	4,208,194	5,300,000	5,400,000	5,500,000
3122	Property Tax In-Lieu Of VLF	1,738,761	1,700,000	1,100,000	1,150,000	1,200,000
3020	Unsecured Property Taxes	135,036	-	175,000	190,000	205,000
3040	Supplemental Property Taxes	99,111	-	-	-	-
3110	Homeowner's Prop Tax Relief	36,044	-	-	-	-
SALES TAX						
3120	General Sales And Use Tax	3,026,839	2,965,806	4,198,403	4,170,506	4,295,122
3121	Property Tax In-Lieu Of Sales Tax	996,680	900,930	700,000	725,000	750,000
TRANSIENT OCCUPANCY TAX						
3180	Transit Occupancy Tax	1,634,002	1,639,646	1,916,764	2,299,874	2,524,690
OTHER TAX						
3050	Real Property Transfer Taxes	122,221	120,000	100,000	105,000	110,000
3140	Motor Vehicle-In-Lieu Fees	11,511	13,900	11,000	11,000	11,000
LICENSES & PERMITS						
3130	Franchises	996,567	1,005,000	1,262,503	1,300,000	1,150,000
3210	Business License Fees	44,826	43,000	50,000	52,000	54,000
3220	Building Permit Fees	243,734	237,441	250,000	250,000	250,000
3221	Building Plan Check Fees - Internal	109,964	-	50,000	50,000	50,000
3222	Building Plan Check Fees - External	1,859	159,359	-	-	-
3223	Building Plan Check Fees - 3rd Party	30,275	-	-	-	-
3230	EIR Review Fee	4,509	4,000	7,000	7,000	7,000
3231	General Plan Amendment Fee	-	-	5,000	5,000	5,000
3232	Use Permits	13,383	11,000	15,000	15,000	15,000
3240	Subdivision Fees	13,080	-	10,000	10,000	10,000
3241	Encroachment Fees	21,362	35,000	30,000	30,000	30,000
3242	Transportation Permit Fee	4,574	6,000	4,000	4,000	4,000
3243	Public Works Plan Check/Inspection Fees	77,258	97,200	40,000	40,000	40,000
3244	Right of Way Easement	718	-	-	-	-
FINES & FORFEITURES						
3350	Motor Vehicle Fines	6,903	4,500	10,000	10,000	10,000
3355	Muni Court Collections	38,782	50,000	30,000	30,000	30,000
3360	Other Fines & Permits	1,213	-	4,000	4,000	4,000
INVESTMENT EARNINGS						
3410	Interest On Investments	297,813	105,000	135,000	135,675	136,353
RENTAL INCOME						
3430	Park Rental	47,185	36,600	60,000	60,000	60,000
3440	Facility Rental-Commty Center	27,403	12,500	25,000	30,000	35,000
3441	Facility Rental-Senior Center	6,637	4,850	9,000	9,000	9,000
3442	Facility Rental-Huerta Gym	19,735	19,100	20,000	25,000	30,000
3443	Facility Rental Insurance	2,676	-	-	-	-
INTERGOVERNMENTAL						
3501	Reimbursement of State Mandated Cost	-	-	-	-	-
3502	HUD Grant - Esposti Park	-	140,000	-	-	-
3511	Other Grants - Police	104,716	115,000	120,000	115,000	115,000
3512	Other Grants	6,238	-	-	50,000	-
3526	TFCA Pedestrian Enhancement	-	-	-	-	-
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	585,000	595,000	600,000
3621	Recreation Fees - Senior Center	78,738	64,000	85,000	85,000	85,000
3630	Police Services	142	-	-	-	-
3632	School Resource Officer	24,024	23,000	24,000	24,000	24,000
3640	Planning Fees	7,502	6,500	15,000	15,000	15,000
3641	General Plan Maint	2,075	4,400	3,500	3,500	3,500
OTHER REVENUE						
3701	Restricted Funds - Public Art Donations	-	-	-	-	150,000
3702	Loan Payback (RDA/Successor Agency)	-	-	-	-	410,000
3800	Miscellaneous Revenue - Planning	-	75,000	-	-	-
3801	Miscellaneous Revenue - General	252,642	183,822	267,000	115,500	115,500
3801	Miscellaneous Revenue - Town Council	-	-	-	-	-
3801	Miscellaneous Revenue - Police	5,854	5,000	5,000	5,000	5,000
3801	Miscellaneous Revenue - Planning	4,545	400	-	10,000	-
3801	Miscellaneous Revenue - Building	7,147	6,500	-	-	-
3801	Miscellaneous Revenue - Engineering	3,334	3,000	10,000	10,000	10,000
3801	Miscellaneous Revenue - Senior Center	5,049	4,000	5,000	6,000	7,000

		2015-16 ACTUAL REVENUE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
3806	Credit Card Rebate Revenue	-	-	-	60,000	120,000
3807	Insurance Premium Rebate Revenue	44,486	49,617	-	-	-
3810	Special Events	16,139	15,000	17,200	17,200	17,200
3811	Event Sponsorship Revenue	69,945	63,460	133,600	141,000	146,000
OTHER FINANCING SOURCES						
3901	Transfer In - Water/Water Rec Operating Fund	136,776	107,459	241,058	195,000	130,000
TOTAL REVENUES		$ 14,835,150	$ 14,780,184	$ 17,031,078	$ 17,567,305	$ 18,480,415

TOWN COUNCIL - 010-01
DEPARTMENT SUMMARY

	2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
NUMBER OF PERSONNEL	2.500	2.500	2.500	2.500	2.500
PERSONNEL	41,503	51,336	50,299	51,336	54,418
MAINTENANCE & OPERATIONS	55,470	167,300	67,300	103,864	105,508
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 96,973**	**$ 218,636**	**$ 117,599**	**$ 155,200**	**$ 159,926**

DESCRIPTION:

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

SIGNIFICANT CHANGES & EXPENDITURES:

The Operational Expense Budget reflects an increased in special and joint Town Council meetings. There are election expenses in Fiscal Year 2017-2018 that reflect the Urban Growth Boundary Special Election, and in the Fiscal Year 2018-2019 to reflect the General Municipal Election.

TOWN COUNCIL - 010-01
DEPARTMENT DETAIL

		2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	16,682	19,200	15,686	19,200	19,200
4150	Fringe Benefits	24,821	32,136	34,613	32,136	35,218
TOTAL PERSONNEL		**$ 41,503**	**$ 51,336**	**$ 50,299**	**$ 51,336**	**$ 54,418**
	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	6,311	9,050	9,050	8,740	8,740
4270	Subscriptions/Memberships	11,298	9,450	9,450	8,949	8,968
4280	Legal Expense	22,393	20,000	20,000	18,000	18,000
4365	Printing	-	-	-	400	400
4435	Operational Expense	6,298	7,600	7,600	7,675	9,300
4450	Professional Services	6,555	7,900	9,900	7,850	7,850
4464	Election Expense	-	110,500	8,500	50,000	50,000
4486	Communications	2,616	2,800	2,800	2,250	2,250
TOTAL MAINTENANCE & OPEARATIONS		**$ 55,470**	**$ 167,300**	**$ 67,300**	**$ 103,864**	**$ 105,508**
TOTAL EXPENDITURE		**$ 96,973**	**$ 218,636**	**$ 117,599**	**$ 155,200**	**$ 159,926**

TOWN MANAGER'S OFFICE - 010-10
DEPARTMENT SUMMARY

	2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
NUMBER OF PERSONNEL	3.000	3.750	3.250	3.250	3.250
PERSONNEL	379,212	553,034	434,391	416,895	474,112
MAINTENANCE & OPERATIONS	171,351	255,529	246,906	86,924	59,993
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 550,562**	**$ 808,563**	**$ 681,297**	**$ 503,819**	**$ 534,105**

DESCRIPTION:

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

SIGNIFICANT CHANGES & EXPENDITURES:

The Town Manager's Office has five staff positions including the Town Manager, Town Clerk, Deputy Town Clerk, Senior Administrative Assistant and Administrative Assistant. In 2016-17, an Assistant Town Manager/Administrative Services Director was added at a cost savings through not filling the Assistant Town Manager as a separate position. The Assistant Town Manager is allocated 50% to Town Manager's Office and 50% is allocated to Administrative Services Department to perform duties as an Administrative Services Director.

Increases in expenditures include the addition of Communication Access Real-time Translation (CART) services for Americans with Disabilities Act (ADA) compliance support for Council meetings. Additional funds have been included in FY2016-17 and FY2017-18 for the Town to hire a lobbyist for Federal and State funding, specifically to address transportation needs pertaining to the Arata and Shiloh interchanges, as well as other Town funding needs.

Further, in FY2016-17, the Town Council authorized the addition of a Senior Administrative Assistant to support the Town Manager; however, due to the flattening of Town General Fund Revenues, this position is not budgeted to be filled.

TOWN MANAGER'S OFFICE - 010-10
DEPARTMENT DETAIL

		2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	253,649	417,909	316,531	302,023	345,816
4120	Extra Help Wages	32,902	7,000	18,346	8,000	8,000
4150	Fringe Benefits	92,661	128,125	99,514	106,872	120,296
TOTAL PERSONNEL		**$ 379,212**	**$ 553,034**	**$ 434,391**	**$ 416,895**	**$ 474,112**
	Administrative Assistant	*0.500*	*0.500*	*0.500*	*0.500*	*0.500*
	Assistant Town Manager	*0.500*	*-*	*-*	*-*	*-*
	Assistant Town Manager/ASD	*-*	*0.250*	*0.250*	*0.250*	*0.250*
	Deputy Town Clerk	*0.500*	*0.500*	*0.500*	*0.500*	*0.500*
	Management Analyst/Senior Mgt Analyst	*-*	*0.500*	*0.500*	*0.500*	*0.500*
	Senior Administrative Assistant	*0.500*	*1.000*	*0.500*	*0.500*	*0.500*
	Town Clerk	*0.500*	*0.500*	*0.500*	*0.500*	*0.500*
	Town Manager	*0.500*	*0.500*	*0.500*	*0.500*	*0.500*
		3.000	*3.750*	*3.250*	*3.250*	*3.250*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	7,831	10,200	3,252	7,875	8,525
4260	Professional Development	1,062	3,300	1,125	1,350	1,350
4261	Educational Incentive	-	-	-	1,000	1,000
4270	Subscriptions/Memberships	2,963	3,313	3,313	2,949	2,918
4280	Legal Expense	22,660	22,000	22,000	25,000	25,000
4290	Legal Notices	-	1,500	2,000	4,000	4,000
4355	Office Supplies	1,303	2,500	2,500	2,500	2,500
4360	Postage	481	500	500	500	500
4365	Printing	-	-	-	2,700	2,700
4425	Computer Expense	233	1,700	1,700	1,550	750
4435	Operational Expense	3,098	1,000	1,000	550	550
4450	Professional Services	129,638	207,216	207,216	34,650	7,900
4452	Contractual Services	250	-	-	-	-
4461	Town Promotion & Special Projs	50	500	500	500	500
4486	Communications	1,782	1,800	1,800	1,800	1,800
TOTAL MAINTENANCE & OPERATIONS		**$ 171,351**	**$ 255,529**	**$ 246,906**	**$ 86,924**	**$ 59,993**
TOTAL EXPENDITURE		**$ 550,562**	**$ 808,563**	**$ 681,297**	**$ 503,819**	**$ 534,105**

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

	2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
NUMBER OF PERSONNEL	1.000	1.000	1.000	1.000	1.000
PERSONNEL	137,689	157,937	147,015	155,019	162,875
MAINTENANCE & OPERATIONS	94,246	125,996	193,224	103,645	104,965
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 231,935**	**$ 283,933**	**$ 340,239**	**$ 258,664**	**$ 267,840**

DESCRIPTION:

The Economic Development Division of the Town Manager's Office is responsible for supporting 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 maintaining 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 early 2015, Economic Development staff began a branding effort focused on economic development to ensure a consistent message as an initial step to marketing. Over 100 photos, six videos, and a new website were created as part of more focused marketing efforts. For Fiscal Years 2017-18 and 2018-19, Staff will be running an extensive marketing campaign to help market local businesses by running print and digital ads. Also, staff will be hosting more workshops and events on topics such as financial literacy, social media/marketing, and workforce development.

The Economic Development budget includes the annual contract with the Windsor Chamber of Commerce for operations of the Town's Visitor Center.

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

		2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	111,808	123,470	110,416	121,048	126,800
4120	Extra Help Wages	1,528	-	9,357	-	-
4150	Fringe Benefits	24,353	34,467	27,242	33,972	36,075
TOTAL PERSONNEL		**$ 137,689**	**$ 157,937**	**$ 147,015**	**$ 155,019**	**$ 162,875**
	Economic Development Manager	*1.000*	*1.000*	*1.000*	*1.000*	*1.000*
		1.000	*1.000*	*1.000*	*1.000*	*1.000*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	3,849	5,000	9,000	2,500	2,500
4260	Professional Development	876	1,200	2,254	600	600
4270	Subscriptions/Memberships	1,410	950	300	115	115
4280	Legal Expense	3,666	1,500	3,000	5,000	5,000
4355	Office Supplies	176	-	700	400	400
4365	Printing	-	-	-	750	750
4410	Advertising	25,201	46,500	30,000	4,000	4,000
4425	Computer Expense	-	-	358	-	-
4435	Operational Expense	987	7,500	4,000	-	-
4450	Professional Services	42,000	38,740	77,480	62,480	62,000
4452	Contractual Services	8,274	18,726	55,932	-	-
4461	Town Promotion & Special Projs	7,091	5,100	10,200	27,800	29,600
4486	Communications	715	780	-	-	-
TOTAL MAINTENANCE & OPERATIONS		**$ 94,246**	**$ 125,996**	**$ 193,224**	**$ 103,645**	**$ 104,965**
TOTAL EXPENDITURE		**$ 231,935**	**$ 283,933**	**$ 340,239**	**$ 258,664**	**$ 267,840**

HUMAN RESOURCES - 010-12
DEPARTMENT SUMMARY

	2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
NUMBER OF PERSONNEL	2.500	2.500	2.500	2.500	2.500
PERSONNEL	247,127	330,928	288,969	313,890	332,052
MAINTENANCE & OPERATIONS	113,396	107,836	77,828	97,750	80,500
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 360,523**	**$ 438,764**	**$ 366,797**	**$ 411,640**	**$ 412,552**

DESCRIPTION:

The Human Resources Department is responsible for the oversight and management of personnel related matters. Functions include labor relations, 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 Department strives to create a values-based work environment which affords employees potential career advancement in a healthy work setting.

SIGNIFICANT CHANGES & EXPENDITURES:

Additional legal expenditures have been included to cover the cost of employee groups negotiations for the term that is scheduled to expire as of July 1, 2018. Additional costs include professional expenses to update personnel policies.

HUMAN RESOURCES - 010-12
DEPARTMENT DETAIL

		2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	174,041	228,756	186,533	215,369	226,032
4120	Extra Help Wages	10,046	4,640	22,200	-	-
4150	Fringe Benefits	63,040	97,532	80,236	98,521	106,020
TOTAL PERSONNEL		**$ 247,127**	**$ 330,928**	**$ 288,969**	**$ 313,890**	**$ 332,052**
	Human Resource Specialist	*1.000*	*1.000*	*1.000*	*1.000*	*1.000*
	Human Resources Director	*0.500*	*0.500*	*0.500*	*0.500*	*0.500*
	Human Resources System/Program Analyst2	*0.500*	*0.500*	*0.500*	*0.500*	*0.500*
	Principal Human Resources Analyst	*0.500*	*0.500*	*0.500*	*0.500*	*0.500*
		2.500	*2.500*	*2.500*	*2.500*	*2.500*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	8,462	15,350	7,500	13,500	13,500
4251	Educational Development	-	-	-	2,500	2,500
4256	Recruitment	36,425	10,000	10,000	10,000	10,000
4260	Professional Development	2,070	2,100	1,761	1,050	1,050
4261	Educational Incentive	-	-	-	-	-
4270	Subscriptions/Memberships	195	718	600	1,500	1,500
4280	Legal Expense	36,751	20,000	6,400	30,000	22,500
4355	Office Supplies	-	-	-	500	500
4360	Postage	-	-	-	500	500
4425	Computer Expense	16,580	9,818	9,254	15,000	10,250
4435	Operational Expense	8,489	26,450	18,503	8,250	8,250
4450	Professional Services	3,535	23,250	23,250	8,750	8,750
4452	Contractual Services	323	-	-	5,000	-
4486	Communications	567	150	560	1,200	1,200
TOTAL MAINTENANCE & OPERATIONS		**$ 113,396**	**$ 107,836**	**$ 77,828**	**$ 97,750**	**$ 80,500**
TOTAL EXPENDITURE		**$ 360,523**	**$ 438,764**	**$ 366,797**	**$ 411,640**	**$ 412,552**

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NON-DEPARTMENTAL - 010-30
DEPARTMENT SUMMARY

	2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	94,612	-	5,648	-	-
MAINTENANCE & OPERATIONS	250,133	277,042	261,228	301,807	322,606
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	129,076	129,510	129,510	129,405	200,528
TOTAL	**$ 473,820**	**$ 406,552**	**$ 396,386**	**$ 431,212**	**$ 523,135**

DESCRIPTION:

The Non-departmental budget represents costs that are Town-wide and not specific to any one particular budget. Examples include debt service, electricity bills and Town insurance.

SIGNIFICANT CHANGES & EXPENDITURES:

The increase in budget is attributed to additional funding for Town-wide initiatives including the General Fund portion of the CalPERS Unfunded Accrued Liability, ongoing capital hardware and computer replacement program and reestablishing the Capital Replacement Fund transfers for Police, Fire and other non-department specific capital expenditures.

NON-DEPARTMENTAL - 010-30
DEPARTMENT DETAIL

		2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
PERSONNEL						
4150	Fringe Benefits	94,612	-	5,648	-	-
TOTAL PERSONNEL		**$ 94,612**	**$ -**	**$ 5,648**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS						
4215	Bad Debts	-	500	-	-	-
4220	Bank Charges	92	-	-	9,300	9,579
4245	Insurance	151,381	178,654	150,000	155,511	155,535
4250	Mtgs,Conf,Trvl,Training	-	-	-	-	-
4260	Professional Development	1,510	-	2,182	-	-
4325	Vehicle Maintenance	202	513	-	500	500
4330	Equipment Maintenance	19,122	13,470	13,772	17,854	17,314
4365	Printing	390	-	-	-	-
4410	Advertising	-	-	-	-	-
4425	Computer Expense	-	-	-	-	-
4435	Operational Expense	7,821	6,526	8,456	350	400
4450	Professional Services	-	-	-	3,750	3,750
4452	Contractual Services	-	-	-	1,250	1,300
4459	Fiscal Agent Fees	-	-	-	1,300	1,300
4475	Rents & Leases	4,045	1,726	1,818	3,368	3,671
4486	Communications	17,389	18,162	15,000	24,230	42,332
4487	Utilities, Gas & Electric	48,181	57,491	70,000	84,394	86,925
TOTAL MAINTENANCE & OPERATIONS		**$ 250,133**	**$ 277,042**	**$ 261,228**	**$ 301,807**	**$ 322,606**
OTHER FINANCING USES						
4901	Transfer Out - Water Rec Ops 2012D	64,538	64,755	64,755	64,703	64,373
4901	Transfer Out - Water Operations 2012D	64,538	64,755	64,755	64,703	64,373
4901	Transfer Out - Police, Fire, Other	-	-	-	-	25,000
4901	Transfer Out - Hardware/Capital	-	-	-	-	46,783
4901	Transfer Out - Stabilization Fund	-	-	-	-	-
TOTAL OTHER FINANCING USES		**$ 129,076**	**$ 129,510**	**$ 129,510**	**$ 129,405**	**$ 200,529**
TOTAL EXPENDITURE		**$ 473,820**	**$ 406,552**	**$ 396,386**	**$ 431,212**	**$ 523,135**

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ADMINISTRATIVE SERVICES - 010-40
DEPARTMENT SUMMARY

	2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
NUMBER OF PERSONNEL	3.400	3.650	2.650	3.650	3.650
PERSONNEL	383,481	451,665	222,970	432,904	482,829
MAINTENANCE & OPERATIONS	374,054	536,203	509,734	365,465	354,064
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 757,534**	**$ 987,868**	**$ 732,704**	**$ 798,369**	**$ 836,893**

DESCRIPTION:

The Administrative Services Department provides Town-wide services associated with Finance, Information Technology, Property and Risk Management (including self-insurance) and Security. In addition, the Utility Billing function is included as part of this Department and provides all billing-related functions for the Enterprise Funds (Water and Water Reclamation) located within the Town of Windsor.

SIGNIFICANT CHANGES & EXPENDITURES:

In the past two years the Department has undergone a significant restructure and shifted some of its focus to providing more technology-driven initiatives to help enhance the services the Town provides its customers as well as improve internal efficiencies through automation and eliminating redundancies. The department plans to continue this trend and provide additional focus on implementing more industry best-practices, standard operating procedures, change management and other operational safeguards that enhance communication, increase transparency, reduce risk and mitigate unplanned fiscal impacts.

Major departmental changes in staffing includes unfunding the Administrative Services Director, the Special Projects Manager and the Finance Manager and replacing those positions by funding an Assistant Town Manager/ASD (split 50% in Town Manager's Office and 50% in Administrative Services Department), Information Systems Manager, Deputy Finance Director and Accounting & Audit Manager. This restructure increases the Administrative Services Department's FTE by 0.5 (0.25 General Fund, .0125 Water, 0.125 Water Reclamation). The net fiscal impact of these changes is cost neutral, with the first year savings due to delays in filling vacant positions and a return to full staffing levels in FY2018-19.

ADMINISTRATIVE SERVICES - 010-40
DEPARTMENT DETAIL

		2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	258,654	329,678	153,699	290,252	338,597
4120	Extra Help Wages	27,025	12,171	4,464	16,250	7,500
4150	Fringe Benefits	97,801	109,816	64,807	126,402	136,732
TOTAL PERSONNEL		**$ 383,481**	**$ 451,665**	**$ 222,970**	**$ 432,904**	**$ 482,829**
	Accounting & Audit Manager	*-*	*0.500*	*-*	*0.500*	*0.500*
	Accounting Assistant	*0.500*	*-*	*-*	*-*	*-*
	Accounting Specialist	*0.500*	*0.500*	*0.500*	*0.500*	*0.500*
	Accounting Technician	*-*	*0.500*	*-*	*0.500*	*0.500*
	Administrative Operations Assistant I	*0.100*	*0.100*	*0.100*	*0.100*	*0.100*
	Administrative Operations Assistant II	*0.100*	*0.100*	*0.100*	*0.100*	*0.100*
	Administrative Operations Manager	*0.100*	*0.100*	*0.100*	*0.100*	*0.100*
	Administrative Operations Supervisor	*0.100*	*0.100*	*0.100*	*0.100*	*0.100*
	Administrative Services Director	*0.500*	*-*	*-*	*-*	*-*
	Assistant Town Manager/ASD	*-*	*0.250*	*0.250*	*0.250*	*0.250*
	Deputy Finance Director	*-*	*0.500*	*0.500*	*0.500*	*0.500*
	Finance Manager	*0.500*	*-*	*-*	*-*	*-*
	Information Systems Manager	*0.500*	*0.500*	*0.500*	*0.500*	*0.500*
	Management Analyst	*0.500*	*0.500*	*0.500*	*0.500*	*0.500*
		3.400	*3.650*	*2.650*	*3.650*	*3.650*
MAINTENANCE & OPERATIONS						
4215	Bad Debts	118	-	-	-	-
4216	Overage/Under	-	-	5	10	10
4220	Bank Charges	1,186	250	1,350	2,500	2,500
4250	Mtgs,Conf,Trvl,Training	10,592	13,000	10,000	10,203	10,453
4256	Recruitment	-	-	-	-	-
4257	Training	1,548	-	-	-	-
4260	Professional Development	1,875	2,700	1,343	1,800	1,800
4261	Educational Incentive	-	-	-	2,500	2,500
4270	Subscriptions/Memberships	305	573	934	2,703	2,953
4280	Legal Expense	10,406	6,971	16,000	15,000	15,000
4325	Vehicle Maintenance	190	358	250	-	-
4330	Equipment Maintenance	-	-	-	-	-
4355	Office Supplies	-	-	-	7,465	7,689
4360	Postage	2,397	2,765	2,765	1,692	1,743
4365	Printing	2,711	1,444	2,000	5,173	4,163
4425	Computer Expense	180,500	253,665	220,000	246,750	253,005
4435	Operational Expense	15,856	17,287	17,287	2,719	1,498
4450	Professional Services	105,075	196,800	196,800	47,200	36,000
4452	Contractual Services	39,997	40,000	40,000	16,900	11,900
4475	Rents & Leases	256	-	-	-	-
4486	Communications	1,043	390	1,000	2,850	2,850
TOTAL MAINTENANCE & OPERATIONS		**$ 374,054**	**$ 536,203**	**$ 509,734**	**$ 365,465**	**$ 354,064**
TOTAL EXPENDITURE		**$ 757,534**	**$ 987,868**	**$ 732,704**	**$ 798,369**	**$ 836,893**

POLICE - 010-50
DEPARTMENT SUMMARY

	2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	6,324,490	6,732,058	6,830,284	7,065,517	7,363,971
CAPITAL OUTLAY	3,086	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 6,327,575**	**$ 6,732,058**	**$ 6,830,284**	**$ 7,065,517**	**$ 7,363,971**

DESCRIPTION:

The Police Department is operated under a contract between the Town and the County of Sonoma Sheriff's Office effective July 1, 2008. 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:

The increase in rate is due to the rising cost of Sheriff's Department services including pension and inflation. Despite the increase, it is anticipated Windsor residents will continue to pay the lowest per capita cost in Sonoma County. The current agreement with the Sonoma County Sheriff's Department is scheduled to expire on June 30, 2018 so the Town will be renegotiating this agreement prior to the contract's expiration date.

POLICE - 010-50
DEPARTMENT DETAIL

		2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
PERSONNEL						
4199	Force Account	-	-	-	-	-
TOTAL PERSONNEL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS						
4215	Bad Debts	13,866	10,000	-	-	-
4230	Non Profit Grant Program	-	1,000	1,000	1,000	1,000
4250	Mtgs,Conf,Trvl,Training	883	-	-	-	-
4280	Legal Expense	11,269	6,000	10,000	10,200	10,455
4315	Gasoline, Oil & Diesel	31,542	50,000	30,000	39,297	40,279
4325	Vehicle Maintenance	9,568	10,455	8,000	10,867	11,139
4330	Equipment Maintenance	4,669	26,147	5,000	4,637	4,753
4355	Office Supplies	-	-	200	-	-
4360	Postage	287	408	500	420	432
4365	Printing	535	1,326	1,380	1,000	1,000
4375	Small Tools	-	-	-	-	-
4425	Computer Expense	92,371	102,661	100,000	97,263	99,714
4435	Operational Expense	12,033	11,500	10,000	11,600	11,890
4452	Contractual Services	13,481	15,510	8,439	13,024	13,596
4454	Contract Svc-Sheriff-Salaries	4,470,133	4,647,465	4,645,914	4,805,215	4,963,609
4455	Contract Svc-Sheriff-Overtime	466,664	484,899	675,437	499,522	516,008
4456	Contract Svc-Sheriff-Overhead	1,152,960	1,300,365	1,252,699	1,469,770	1,585,850
4475	Rents & Leases	33,300	53,788	70,335	90,228	92,484
4486	Communications	10,928	10,534	11,380	11,474	11,762
TOTAL MAINTENANCE & OPERATIONS		**$ 6,324,490**	**$ 6,732,058**	**$ 6,830,284**	**$ 7,065,517**	**$ 7,363,971**
CAPITAL OUTLAY						
4570	Vehicle Acquisition	3,086	-	-	-	-
TOTAL CAPITAL OUTLAY		**$ 3,086**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURE		**$ 6,327,575**	**$ 6,732,058**	**$ 6,830,284**	**$ 7,065,517**	**$ 7,363,971**

COMMUNITY DEVELOPMENT - PLANNING - 010-61
DEPARTMENT SUMMARY

	2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
NUMBER OF PERSONNEL	5.100	5.100	3.700	4.600	4.600
PERSONNEL	622,144	657,240	678,305	467,732	627,660
MAINTENANCE & OPERATIONS	428,016	1,048,389	1,444,014	797,056	473,556
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 1,050,160**	**$ 1,705,629**	**$ 2,122,320**	**$ 1,264,788**	**$ 1,101,216**

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, Minor Site Plan & Design Review approvals, and requests for extension of time for previously approved permits.

The Planning Division is also responsible for administering a number of housing-related programs, including implementation of and annual reporting on the General Plan Housing Element; administration of the Town’s Inclusionary Housing Fund, and monitoring of subsidized housing units.

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:

The number of new development applications is expected to level off during the FY2017-19 budget cycle. However, a number of large and/or complex applications are anticipated to be submitted during this time, including new annexation applications and possibly a new hotel in the downtown area. Long range planning activity will continue to be high, with focus on completing the General Plan Update program, initiation of several General Plan implementation programs, and completion of on-going policy work in the areas of marijuana regulation, affordable housing, and vacation rentals.

With completion of the recruitment for the vacant Planning Manager position, the Division will be well-positioned to manage anticipated workloads during the budget period. The Planning Manager will be responsible for managing day-to-day operations of the Division, allowing the Director to focus on higher-level planning activities, and will also serve in a lead role in executing the implementation programs identified in the General Plan update.

Major expenditures identified for the FY2017-19 budget cycle include completion of the General Plan Update program and corresponding EIR, completion of a permanent ordinance regulating recreational marijuana, and a comprehensive update to the Town’s Zoning Ordinance. The Division will also continue to rely on outside professional consulting services from Michael Baker & Associates and M-Group to support the Division in completing the processing of current land use entitlement applications, including the Windsor Mill/Mill Creek project and several multi-family housing projects.

COMMUNITY DEVELOPMENT - PLANNING - 010-61
DEPARTMENT DETAIL

		2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	435,264	464,772	464,228	306,334	431,167
4120	Extra Help Wages	15,616	10,000	23,000	5,000	5,000
4150	Fringe Benefits	171,264	182,468	191,077	156,398	191,493
TOTAL PERSONNEL		**$ 622,144**	**$ 657,240**	**$ 678,305**	**$ 467,732**	**$ 627,660**
	Associate Planner	*1.000*	*1.000*	*1.000*	*1.000*	*1.000*
	Community Development Director	*0.800*	*0.800*	*0.800*	*0.800*	*0.800*
	Community Development Technician	*1.000*	*1.000*	*1.000*	*1.000*	*1.000*
	Planning Manager	*-*	*-*	*-*	*0.900*	*0.900*
	Principal Planner	*0.900*	*0.900*	*-*	*-*	*-*
	Senior Administrative Assistant	*1.400*	*1.400*	*0.900*	*0.900*	*0.900*
		5.100	*5.100*	*3.700*	*4.600*	*4.600*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	18,925	47,000	11,000	26,500	26,500
4260	Professional Development	2,943	3,660	1,914	1,890	1,890
4261	Educational Incentive	-	-	-	3,000	3,000
4270	Subscriptions/Memberships	1,503	5,500	2,500	4,000	4,000
4280	Legal Expense	78,861	21,000	90,000	94,000	55,000
4290	Legal Notices	6,845	7,500	5,000	7,000	7,000
4355	Office Supplies	202	-	1,600	1,500	1,500
4360	Postage	803	-	4,000	4,000	4,000
4365	Printing	-	-	-	3,000	3,000
4410	Advertising	250	2,500	2,000	1,000	1,500
4425	Computer Expense	4,621	5,000	5,000	5,000	5,000
4435	Operational Expense	21,689	38,000	23,000	27,000	27,000
4450	Professional Services	289,377	836,069	1,055,000	616,166	331,166
4452	Contractual Services	150	80,000	240,000	-	-
4486	Communications	1,847	2,160	3,000	3,000	3,000
TOTAL MAINTENANCE & OPERATIONS		**$ 428,016**	**$ 1,048,389**	**$ 1,444,014**	**$ 797,056**	**$ 473,556**
TOTAL EXPENDITURE		**$ 1,050,160**	**$ 1,705,629**	**$ 2,122,320**	**$ 1,264,788**	**$ 1,101,216**

COMMUNITY DEVELOPMENT - BUILDING INSPECTION - 010-62
DEPARTMENT SUMMARY

	2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
NUMBER OF PERSONNEL	3.900	3.900	3.300	3.400	3.400
PERSONNEL	276,902	508,352	404,012	430,986	468,410
MAINTENANCE & OPERATIONS	238,775	488,415	226,716	83,410	79,910
CAPITAL OUTLAY	-	-	-	2,500	1,000
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 515,677**	**$ 996,767**	**$ 630,728**	**$ 516,896**	**$ 549,320**

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 TrackIt permit data tracking system.

SIGNIFICANT CHANGES & EXPENDITURES:

A high level of construction activity is anticipated over the coming year, with the Russian River Brewing Company, Victoria Oaks, and Vintage Oaks on the Town Green projects poised to receive building permit approval. In addition, there are several other significant development projects have been approved or are advancing through the entitlement process that could also go to construction within the FY2017-19 budget cycle. The high level of construction activity will increase permit and impact fee revenues, but will also place greater demands on Division staff. The need for additional staffing to address increasing construction activity was anticipated and budgeted for in the previous budget cycle. Key positions have been filled, including the recent hire of a new Community Development Technician, which has allowed for more “in-house” permit processing. The Division will continue to rely on outside professional plan check and inspection services to ensure a timely permit review and construction process during this period of high activity.

COMMUNITY DEVELOPMENT - BUILDING INSPECTION - 010-62
DEPARTMENT DETAIL

		2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	210,035	369,628	307,755	302,364	329,634
4120	Extra Help Wages	7,787	500	2,157	-	-
4150	Fringe Benefits	59,080	138,224	94,099	128,622	138,776
TOTAL PERSONNEL		**$ 276,902**	**$ 508,352**	**$ 404,012**	**$ 430,986**	**$ 468,410**
	Building Official	*1.000*	*1.000*	*1.000*	*1.000*	*1.000*
	Community Development Director	*0.200*	*0.200*	*0.200*	*0.200*	*0.200*
	Community Development Technician	*1.000*	*1.000*	*1.000*	*1.000*	*1.000*
	Planning Manager	*-*	*-*	*-*	*0.100*	*0.100*
	Principal Planner	*0.100*	*0.100*	*-*	*-*	*-*
	Senior Administrative Assistant	*0.600*	*0.600*	*0.100*	*0.100*	*0.100*
	Senior Building Inspector	*1.000*	*1.000*	*1.000*	*1.000*	*1.000*
		3.900	*3.900*	*3.300*	*3.400*	*3.400*
MAINTENANCE & OPERATIONS						
4220	Bank Charges	3,605	2,500	1,500	1,500	1,500
4250	Mtgs,Conf,Trvl,Training	2,445	4,000	500	3,000	3,000
4260	Professional Development	234	2,340	206	1,410	1,410
4270	Subscriptions/Memberships	-	2,000	500	1,000	1,000
4280	Legal Expense	5,082	2,500	500	500	500
4325	Vehicle Maintenance	2,513	1,500	1,000	1,000	5,000
4355	Office Supplies	93	-	1,000	1,000	1,000
4365	Printing	-	-	-	-	-
4425	Computer Expense	18,499	26,000	60,000	5,000	5,000
4435	Operational Expense	3,129	8,000	10	2,500	2,500
4450	Professional Services	85,624	145,000	8,000	-	-
4451	Prof Services - External Plan Checks	96,306	150,000	100,000	12,500	5,000
4452	Contractual Services	20,021	143,075	50,000	50,000	50,000
4486	Communications	1,224	1,500	3,500	4,000	4,000
TOTAL MAINTENANCE & OPERATIONS		**$ 238,775**	**$ 488,415**	**$ 226,716**	**$ 83,410**	**$ 79,910**
CAPITAL OUTLAY						
4540	Equipment Acquisition	-	-	-	2,500	1,000
TOTAL CAPITAL OUTLAY		**$ -**	**$ -**	**$ -**	**$ 2,500**	**$ 1,000**
TOTAL EXPENDITURE		**$ 515,677**	**$ 996,767**	**$ 630,728**	**$ 516,896**	**$ 549,320**

ENGINEERING - 010-63
DEPARTMENT SUMMARY

	2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
NUMBER OF PERSONNEL	5.340	5.340	5.340	6.440	6.440
PERSONNEL	632,457	771,865	596,092	815,040	982,342
MAINTENANCE & OPERATIONS	728,010	1,306,462	1,360,165	949,974	674,274
CAPITAL OUTLAY	1,501,397	3,476,701	2,474,420	1,116,405	300,000
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 2,861,864**	**$ 5,555,029**	**$ 4,430,678**	**$ 2,881,419**	**$ 1,956,616**

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 department. This department is supported by fees and other General Fund revenue.

SIGNIFICANT CHANGES & EXPENDITURES

Contribution to the Storm Water Quality Program has increased due to new storm water regulations.
Goals for the FY2017-19 budget term includes starting or completing the following construction projects, studies, programs or policies:

- Bell/Market/Windsor River Road Traffic Signal
- Conde Lane/Johnson Street Improvements
- Starr Road Sidewalk Across from Cali Calmecac
- Starr Road Improvements - Indiana Avenue to Jaguar Way
- Starr Road Sidewalk - Vivian Court to Windsor River Road
- Design Windsor River Road/Windsor Road improvements
- Downtown Pedestrian crossing of Highway 101/Old Redwood Highway Beautification Study
- Windsor Class I - Trails Study
- Jaguar Way Extension to Starr Road Concept Study & Preliminary Engineer Design
- General Plan - Complete Streets Design Guidelines Update
- General Plan - Develop Policy for Vehicle Miles Travelled
- General Plan - Parking Standards Update
- General Plan - Annual Sidewalk Inspection and Repair Program
- General Plan - Bike and Pedestrian Education
- General Plan - Safe Routes to School Program
- General Plan - School Traffic Congestion Plan/School On-Site Parking
- General Plan - Truck Route Evaluation

ENGINEERING - 010-63
DEPARTMENT DETAIL

		2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	469,460	558,981	426,806	552,181	682,018
4120	Extra Help Wages	13,810	15,000	17,641	34,400	34,400
4150	Fringe Benefits	149,187	197,884	151,645	228,459	265,924
TOTAL PERSONNEL		**$ 632,457**	**$ 771,865**	**$ 596,092**	**$ 815,040**	**$ 982,342**
	Administrative Assistant	*0.340*	*0.340*	*0.340*	*0.500*	*0.500*
	Assistant Engineer	*0.500*	*0.500*	*0.500*	*0.500*	*0.500*
	Associate Engineer	-	-	-	*0.100*	*0.100*
	Deputy Director of Engineering	*0.450*	*0.450*	*0.450*	*0.450*	*0.450*
	Deputy Director of Water & Environmental	-	-	-	*0.200*	*0.200*
	Engineer I/II/III	*0.650*	*0.650*	*0.650*	*0.650*	*0.650*
	Engineering Tech	*0.600*	*0.600*	*0.600*	*0.500*	*0.500*
	Environmental Program Manager	*0.350*	*0.350*	*0.350*	*0.590*	*0.590*
	Project Manager	*0.500*	*0.500*	*0.500*	*0.500*	*0.500*
	Public Works Director/Town Engineer	*0.150*	*0.150*	*0.150*	*0.200*	*0.200*
	Public Works Inspector	*0.450*	*0.450*	*0.450*	-	-
	Senior Administrative Assistant	*0.100*	*0.100*	*0.100*	*0.100*	*0.100*
	Senior Civil Engineer	*0.650*	*0.650*	*0.650*	*0.650*	*0.650*
	Senior Engineer	*0.600*	*0.600*	*0.600*	*0.500*	*0.500*
	Senior Engineering Technician	-	-	-	*0.500*	*0.500*
	Senior Public Works Inspector	-	-	-	*0.500*	*0.500*
		5.340	*5.340*	*5.340*	*6.440*	*6.440*
MAINTENANCE & OPERATIONS						
4215	Bad Debts	6,559	-	-	-	-
4250	Mtgs,Conf,Trvl,Training	8,240	12,700	11,000	10,000	10,000
4260	Professional Development	2,943	5,124	2,333	3,174	3,174
4261	Educational Incentive	-	-	-	-	-
4270	Subscriptions/Memberships	1,408	4,850	2,000	3,500	3,500
4280	Legal Expense	22,134	12,000	15,000	15,000	15,000
4325	Vehicle Maintenance	-	-	408	500	500
4330	Equipment Maintenance	162	3,000	145	1,500	-
4355	Office Supplies	6,689	4,000	6,700	7,000	7,000
4360	Postage	1,335	1,350	1,350	1,350	1,350
4365	Printing	359	1,000	500	500	500
4425	Computer Expense	8,485	17,175	7,000	17,500	4,500
4435	Operational Expense	5,738	5,950	5,000	5,250	5,250
4445	Permits & Licenses	8,454	15,200	4,500	14,500	14,500
4450	Professional Services	607,149	1,090,222	1,221,229	833,700	587,500
4452	Contractual Services	41,052	125,891	75,000	27,500	12,500
4486	Communications	7,304	8,000	8,000	8,000	8,000
TOTAL MAINTENANCE & OPERATIONS		**$ 728,010**	**$ 1,306,462**	**$ 1,360,165**	**$ 948,974**	**$ 673,274**
		0				
CAPITAL OUTLAY						
4510	Construction-Windsor Creek Trail	114,132	4,728	3,288	-	-
4510	Caletti Bridge Repair	464	124,536	464	-	-
4510	Conde Ln/ Johnson St Traffic Signal	41,388	119,612	125,000	-	-
4510	Bell/Market/Windsor River Traffic Sig	52,124	361,376	267,500	-	-
4510	Jaguar/Windsor Rd Traffic Sig & Sidewalk	195,840	1,383,160	1,100,000	-	-
4510	Construction-Starr Road Sidewalk North	66,804	6,334	1,530	-	-
4510	Starr Road Phase Ii Sidewalk Across Cali	5,538	27,745	16,000	47,905	-
4510	Construction - Pavement Resurfacing	954,907	1,185,899	700,000	-	-
4510	Traffic Signal Emergency Preemt Sys	2,086	87,914	87,914	-	-
4510	Roundabout Winsor Rd/Windsor River Rd	45,561	154,439	154,439	-	-
4510	Parking Accessibility Improvements	2,674	2,674	-	-	-
4510	Construction	19,878	18,285	18,285	-	-
4510	Starr Road Jaguar Way To Indiana Avenue	-	-	-	442,500	-
4510	Starr Road Vivian Court To Windsor River Rd	-	-	-	126,000	-
4510	ORH/Kendall Way Crosswalk	-	-	-	100,000	-
4510	Windsor Rd/Windsor River Rd/SMART Rail	-	-	-	400,000	300,000
TOTAL CAPITAL OUTLAY		**$ 1,501,397**	**$ 3,476,701**	**$ 2,474,420**	**$ 1,116,405**	**$ 300,000**
TOTAL EXPENDITURE		**$ 2,861,864**	**$ 5,555,029**	**$ 4,430,678**	**$ 2,880,419**	**$ 1,955,616**

SENIOR CENTER - 010-72
DEPARTMENT SUMMARY

	2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
NUMBER OF PERSONNEL	1.050	1.050	1.050	1.150	1.150
PERSONNEL	193,709	211,633	128,170	225,298	233,119
MAINTENANCE & OPERATIONS	31,054	38,740	32,674	50,930	49,710
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	79,856	89,344	89,344	88,378	83,860
TOTAL	**$ 304,619**	**$ 339,717**	**$ 250,188**	**$ 364,606**	**$ 366,689**

DESCRIPTION:

The Windsor Senior Center is a 4,000 square foot facility which offers recreational, social and educational programs to seniors 55 and older. The programs offered are 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. In addition to these programes, the Senior Center pool also offers swim programs serving other members of the community including youth, teens and families. All costs and revenues associated with these non-Senior activitites and kept in the recreation budget of the General Fund.

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

SIGNIFICANT CHANGES & EXPENDITURES:

Increase in contract instructors as tied to additional programs related to fitness and healthy lifestyle activities.

Extra Help staff are comprised of part-time and seasonal employees and costs associated with staffing for certified lifeguards have been transferred to the Senior Center budget.

In previous budgets, the Lighting and Landscape Assessment District (LLAD) subsidy for Zones 6 (Senior Center) was included in the Non-Departmental budget (010-30). In order to reflect the true General Fund cost of Senior Center-related activities, the LLAD subsidy for Zone 6 is now being allocated directly to this fund in the "Other Financing Uses" section.

SENIOR CENTER - 010-72
DEPARTMENT DETAIL

		2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	93,829	102,593	92,224	108,512	113,917
4120	Extra Help Wages	70,370	77,803	2,684	80,650	80,650
4150	Fringe Benefits	29,510	31,237	33,262	36,136	38,552
TOTAL PERSONNEL		**$ 193,709**	**$ 211,633**	**$ 128,170**	**$ 225,298**	**$ 233,119**
	Parks & Recreation Director	*0.050*	*0.050*	*0.050*	*0.100*	*0.100*
	Recreation Division Manager	*0.100*	*0.100*	*0.100*	*0.150*	*0.150*
	Recreation Program Supervisor	*0.900*	*0.900*	*0.900*	*0.900*	*0.900*
		1.050	*1.050*	*1.050*	*1.150*	*1.150*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	1,422	1,700	1,060	1,700	1,700
4260	Professional Development	1,005	1,260	1,014	690	690
4261	Educational Incentive	-	-	-	350	350
4270	Subscriptions/Memberships	238	200	200	300	300
4280	Legal Expense	239	5,500	-	2,000	2,000
4355	Office Supplies	-	-	-	600	600
4360	Postage	4	200	200	500	500
4365	Printing	-	300	300	600	600
4375	Small Tools	-	-	-	520	600
4425	Computer Expense	396	300	-	1,300	1,300
4435	Operational Expense	5,082	4,600	4,720	2,400	600
4450	Professional Services	-	-	-	3,500	4,000
4462	Recreation Programs	21,887	23,900	24,400	35,750	35,750
4486	Communications	780	780	780	720	720
TOTAL MAINTENANCE & OPERATIONS		**$ 31,054**	**$ 38,740**	**$ 32,674**	**$ 50,930**	**$ 49,710**
MAINTENANCE & OPERATIONS						
4901	Transfer To Llad Zone 6 - Senior Center	79,856	89,344	89,344	88,378	83,860
4901	Transfer-Out-Sr Center	-	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS		**$ 79,856**	**$ 89,344**	**$ 89,344**	**$ 88,378**	**$ 83,860**
TOTAL EXPENDITURE		**$ 304,619**	**$ 339,717**	**$ 250,188**	**$ 364,606**	**$ 366,689**

PARK - 010-74
DEPARTMENT SUMMARY

	2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
NUMBER OF PERSONNEL	0.100	0.100	0.100	0.730	0.730
PERSONNEL	11,184	10,830	11,310	92,875	98,240
MAINTENANCE & OPERATIONS	29,145	93,677	77,539	72,729	129,324
CAPITAL OUTLAY	233,260	68,164	16,394	60,000	-
OTHER FINANCING USES	787,102	805,404	805,404	557,579	589,545
TOTAL	**$ 1,060,691**	**$ 978,074**	**$ 910,647**	**$ 783,183**	**$ 817,109**

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:

In previous budgets, the Lighting and Landscape Assessment District (LLAD) subsidy for Zones 1 (Parks) and Zone 3 (Landscape) were included in the Non-Departmental budget (010-30). In order to reflect the true General Fund cost of Facility-related activities, the LLAD subsidy for Zone 1 and 3 are now being allocated directly to this fund in the "Other Financing Uses" section.

PARK - 010-74
DEPARTMENT DETAIL

		2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	7,506	7,383	7,129	63,868	67,036
4120	Extra Help Wages	261	-	543	-	-
4150	Fringe Benefits	3,417	3,447	3,638	29,007	31,203
TOTAL PERSONNEL		**$ 11,184**	**$ 10,830**	**$ 11,310**	**$ 92,875**	**$ 98,240**
	Management Analyst	*-*	*-*	*-*	*0.360*	*0.360*
	Parks & Recreation Director	*-*	*-*	*-*	*0.080*	*0.080*
	Parks Maintenance Supervisor	*0.030*	*0.030*	*0.030*	*0.030*	*0.030*
	Senior Admin Assistant	*-*	*-*	*-*	*0.160*	*0.160*
	Senior Administrative Assistant	*0.040*	*0.040*	*0.040*	*0.070*	*0.070*
	Senior Maintenance Worker	*0.030*	*0.030*	*0.030*	*0.030*	*0.030*
		0.100	*0.100*	*0.100*	*0.730*	*0.730*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	-	-	-	2,380	2,575
4260	Professional Development	48	66	39	354	354
4270	Subscriptions/Memberships	-	-	-	145	145
4280	Legal Expense	6,192	500	5,500	1,500	1,500
4315	Gasoline, Oil & Diesel	-	-	-	12,000	12,000
4325	Vehicle Maintenance	-	-	-	8,800	8,800
4330	Equipment Maintenance	-	-	-	6,700	6,700
4355	Office Supplies	-	-	-	300	300
4360	Postage	-	-	-	350	350
4365	Printing	-	-	-	600	600
4435	Operational Expense	11,474	26,250	27,000	31,600	48,000
4450	Professional Services	4,271	34,961	35,000	5,000	45,000
4452	Contractual Services	4,660	25,000	10,000	3,000	3,000
4460	Town Promotions	2,500	6,900	-	-	-
TOTAL MAINTENANCE & OPERATIONS		**$ 29,145**	**$ 93,677**	**$ 77,539**	**$ 72,729**	**$ 129,324**
CAPITAL OUTLAY						
4510	Keiser Park Improvements	-	-	-	50,000	-
4510	Keiser Park Spectator Design	-	-	-	10,000	-
4510	Park & Facility Pavement Study	-	-	-	-	-
4570	Mobile Equip & Vehicle Acquist	28,511	-	-	-	-
4510	Esposti Park Improvements	151,904	(9,413)	4,002	-	-
4510	Park Drinking Fountain Improvements	-	57,100	-	-	-
4510	Construction-Old Vineyard Park	13,503	(475)	-	-	-
4510	Esposti Park Improvements	26,734	33,560	-	-	-
4510	Wilson Lighting Improvements	12,608	(12,608)	12,392	-	-
4510	Old Firehouse Parking Lot	-	-	-	-	-
TOTAL CAPITAL OUTLAY		**$ 233,260**	**$ 68,164**	**$ 16,394**	**$ 60,000**	**$ -**
MAINTENANCE & OPERATIONS						
4901	Transfer To Llad Zone 1 - Parks	554,729	531,012	531,012	329,946	348,708
4901	Transfer To Llad Zone 3 - Landscape	232,373	274,392	274,392	227,633	240,838
TOTAL MAINTENANCE & OPERATIONS		**$ 787,102**	**$ 805,404**	**$ 805,404**	**$ 557,579**	**$ 589,545**
TOTAL EXPENDITURE		**$ 1,060,691**	**$ 978,074**	**$ 910,647**	**$ 783,183**	**$ 817,109**

FACILITIES - 010-76
DEPARTMENT SUMMARY

	2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
NUMBER OF PERSONNEL	3.420	3.420	3.420	4.710	4.710
PERSONNEL	330,396	347,377	325,794	424,774	455,200
MAINTENANCE & OPERATIONS	212,550	274,791	245,485	128,271	129,673
CAPITAL OUTLAY	-	50,000	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 542,946**	**$ 672,168**	**$ 571,279**	**$ 553,045**	**$ 584,873**

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 82,000 square feet.

SIGNIFICANT CHANGES & EXPENDITURES:

The Facilities Division is responsible for providing Town-wide services and historically has been charging all of their expenditures to the General Fund and at year-end has been receiving a Transfer-In from the Water and Water Reclamation funds to offset their costs associated with providing these funds service. Effective FY2017-18, going forward this fund will be charging its Water and Water Reclamation expenses directly to the fund, which increases transparency and is the same allocation method used by similar divisions that have shared responsibility across the General Fund, Water Fund and Water Reclamation Fund.

FACILITIES - 010-76
DEPARTMENT DETAIL

		2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	219,533	229,322	201,492	283,723	303,140
4120	Extra Help Wages	16,047	14,170	26,139	7,835	7,835
4150	Fringe Benefits	94,817	103,885	98,163	133,216	144,225
TOTAL PERSONNEL		**$ 330,396**	**$ 347,377**	**$ 325,794**	**$ 424,774**	**$ 455,200**
	Maintenance Worker	*-*	*-*	*-*	*0.500*	*0.500*
	Maintenance Worker I	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
	Maintenance Worker II	*2.020*	*2.020*	*2.020*	*2.000*	*2.000*
	Management Analyst	*-*	*-*	*-*	*0.120*	*0.120*
	Parks & Facilities Superintendent	*0.210*	*0.210*	*0.210*	*0.250*	*0.250*
	Parks & Recreation Director	*0.050*	*0.050*	*0.050*	*0.080*	*0.080*
	Parks Maintenance Supervisor	*0.110*	*0.110*	*0.110*	*0.430*	*0.430*
	Senior Administrative Assistant	*0.150*	*0.150*	*0.150*	*0.250*	*0.250*
	Senior Maintenance Worker	*0.630*	*0.630*	*0.630*	*0.830*	*0.830*
		3.420	*3.420*	*3.420*	*4.710*	*4.710*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	399	2,950	2,932	300	1,225
4260	Professional Development	568	2,230	541	1,441	1,441
4270	Subscriptions/Memberships	-	-	-	-	-
4280	Legal Expense	1,034	1,000	800	500	500
4310	Custodial Expense	85,466	107,536	107,536	70,600	71,062
4315	Gasoline, Oil & Diesel	3,709	5,500	5,000	2,750	2,750
4325	Vehicle Maintenance	1,014	1,300	1,300	650	650
4330	Equipment Maintenance	169	1,000	1,000	500	500
4335	Structures/Improvements Maint	44,770	41,724	41,724	10,200	10,000
4355	Office Supplies	303	-	-	600	600
4360	Postage	-	-	-	50	50
4370	Parts & Supplies	9,022	12,000	12,000	3,500	3,500
4435	Operational Expense	47,905	49,340	47,000	16,140	16,140
4450	Professional Services	2,431	34,211	-	-	-
4452	Contractual Services	13,251	13,000	22,652	17,650	17,865
4487	Utilities, Gas & Electric	2,508	3,000	3,000	3,000	3,000
4486	Communications	-	-	-	390	390
TOTAL MAINTENANCE & OPERATIONS		**$ 212,550**	**$ 274,791**	**$ 245,485**	**$ 128,271**	**$ 129,673**
CAPITAL OUTLAY						
4510	Old Firehouse Parking Lot	-	50,000	-	-	-
TOTAL MAINTENANCE & OPERATIONS		**$ -**	**$ 50,000**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURE		**$ 542,946**	**$ 672,168**	**$ 571,279**	**$ 553,045**	**$ 584,873**

PUBLIC ART - 010-78
DEPARTMENT SUMMARY

	2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	-	-	-	105,900	85,900
CAPITAL OUTLAY	-	-	-	50,000	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ -**	**$ -**	**$ -**	**$ 155,900**	**$ 85,900**

DESCRIPTION:

In the biennium FY2015-17 budget term the Town Council initiated a Public Art program and staff has been facilitating the acquisition, installation, lease and rental of public art through the Public Art Advisory Commission. The revenue associated with this fund is classified as assigned and as such all expenditures related to Public Art must be appropriated by Council prior to committing the Town to any services, agreements or expending funds.

SIGNIFICANT CHANGES & EXPENDITURES:

Creation of this fund includes all direct costs associated with renting, leasing and/or acquiring public art for the Town of Windsor.

The proposed Public Art projects for this budget include the purchase of a Wind Tree for Roundabout 1, the purchase of Slice, a design study for art at the SMART train station and four artist stipends for temporary installations around the Town.

PUBLIC ART - 010-78
DEPARTMENT DETAIL

		2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	-	-	-	-	-
4120	Extra Help Wages	-	-	-	-	-
4150	Fringe Benefits	-	-	-	-	-
TOTAL PERSONNEL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	Management Analyst	-	-	-	-	-
	Parks & Recreation Director	-	-	-	-	-
	Senior Admin Assistant	-	-	-	-	-
	Senior Administrative Assistant	-	-	-	-	-
		-	-	-	-	-
MAINTENANCE & OPERATIONS						
4162	Clothing	-	-	-	-	-
4231	Community Partnerships	-	-	-	1,000	1,000
4260	Professional Development	-	-	-	-	-
4270	Subscriptions/Memberships	-	-	-	150	150
4280	Legal Expense	-	-	-	4,000	4,000
4355	Office Supplies	-	-	-	200	200
4360	Postage	-	-	-	150	150
4365	Printing	-	-	-	400	400
4450	Professional Services	-	-	-	80,000	60,000
4452	Contractual Services	-	-	-	20,000	20,000
TOTAL MAINTENANCE & OPERATIONS		**$ -**	**$ -**	**$ -**	**$ 105,900**	**$ 85,900**
CAPITAL OUTLAY						
4510	Town Green Fountain Vault CIP	-	-	-	25,000	-
TOTAL CAPITAL OUTLAY		**$ -**	**$ -**	**$ -**	**$ 25,000**	**$ -**
TOTAL EXPENDITURE		**$ -**	**$ -**	**$ -**	**$ 130,900**	**$ 85,900**

STREETS AND DRAINAGE - 010-81
DEPARTMENT SUMMARY

	2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	0.350	0.400	0.400
PERSONNEL	-	54,221	29,712	58,837	63,145
MAINTENANCE & OPERATIONS	-	23,430	2,713	181,630	146,455
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	237,297	215,651	215,651	742,402	552,781
TOTAL	**$ 237,297**	**$ 293,302**	**$ 248,076**	**$ 982,868**	**$ 762,381**

DESCRIPTION:

This fund was created in FY2015-16 as a result of a State of California Gas Tax audit that finding that the Town is required to separate charges made by the Streets Division that do not qualify under Gas Tax fund requirements Activities in this fund also include maintenance related to creek clean up, debris removal (for hydraulic capacity and flood control), ditch cleaning for ditches outside of street rights of way and street lighting support for Town rights of way and the Lighting and Landscape Assessment District 2.

SIGNIFICANT CHANGES & EXPENDITURES:

Beginning FY2017-18, maintenance on Town-owned properties with unimproved creek trails and paths have been transferred from the Parks Division to the Streets and Drainage Division. Maintenance activities in this area are intended to be minor maintenance until such time policy changes require more intensive maintenance of informal trails and paths in creek corridors.

With the Town's new storm water permit, there are unfunded mandates that require cleanup of creeks and homeless encampments in creek areas. With recent flooding in the 2016-2017 rain season, the Division will be required to perform minimal creek maintenance until such time a streambed alteration permit from the State can be obtained.

STREETS AND DRAINAGE - 010-81
DEPARTMENT DETAIL

		2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	-	29,712	29,712	26,943	29,772
4120	Extra Help Wages	-	-	-	17,000	17,000
4150	Fringe Benefits	-	24,509	-	14,894	16,373
TOTAL PERSONNEL		**$ -**	**$ 54,221**	**$ 29,712**	**$ 58,837**	**$ 63,145**
	Administrative Assistant	-	*0.100*	*0.100*	*0.100*	*0.100*
	Deputy Director of Operations	-	*0.050*	*0.050*	*0.050*	*0.050*
	Maintenance Worker II	-	*0.100*	*0.100*	*0.150*	*0.150*
	Senior Maintenance Worker	-	*0.050*	*0.050*	*0.050*	*0.050*
	Streets Maintenance Supervisor	-	*0.050*	*0.050*	*0.050*	*0.050*
		-	*0.350*	*0.350*	*0.400*	*0.400*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	-	-	234	-	-
4260	Professional Development	-	280	-	140	140
4270	Subscriptions/Memberships	-	-	-	250	250
4280	Legal Expense	-	150	-	250	250
4325	Vehicle Maintenance	-	-	-	-	300
4330	Equipment Maintenance	-	-	-	1,500	1,500
4340	Streets/Infrastructure Maint	-	15,000	-	-	-
4355	Office Supplies	-	-	-	100	100
4360	Postage	-	-	-	350	350
4365	Printing	-	-	-	100	100
4370	Parts & Supplies	-	-	-	7,300	7,300
4375	Small Tools	-	-	-	5,000	1,500
4425	Computer Expense	-	-	-	1,500	1,500
4435	Operational Expense	-	-	2,479	9,800	9,800
4445	Permits & Licenses	-	-	-	1,090	1,115
4450	Professional Services	-	1,000	-	14,000	12,000
4452	Contractual Services	-	7,000	-	140,000	110,000
4458	Lab Testing & Supplies	-	-	-	250	250
TOTAL MAINTENANCE & OPERATIONS		**$ -**	**$ 23,430**	**$ 2,713**	**$ 181,630**	**$ 146,455**
OTHER FINANCING USES						
4901	Transfer To Llad Zone 2 - Lighting	237,297	215,651	215,651	242,402	252,781
4901	Transfer To Gas Tax Streets	-	-	-	500,000	300,000
TOTAL OTHER FINANCING USES		**$ 237,297**	**$ 215,651**	**$ 215,651**	**$ 242,402**	**$ 252,781**
TOTAL EXPENDITURE		**$ 237,297**	**$ 293,302**	**$ 248,076**	**$ 482,868**	**$ 462,381**

RECREATION - 010-91
DEPARTMENT SUMMARY

	2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
NUMBER OF PERSONNEL	7.640	7.640	7.640	7.810	7.810
PERSONNEL	1,289,562	1,372,166	1,282,920	1,252,258	1,302,805
MAINTENANCE & OPERATIONS	503,623	610,942	575,549	557,488	568,493
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 1,793,185**	**$ 1,983,108**	**$ 1,858,469**	**$ 1,809,746**	**$ 1,871,298**

DESCRIPTION:

The Recreation Division provides a wide range of recreational activities and community events for toddlers, teens, adults, families, seniors and visitors to the Town of Windsor. Recreation programs are built to create a sense of community that is in alignment with the Council's vision and the Town's goals and objectives. The Town offers a variety of instructor-led classes, sports programs, community initiatives, and other recreation-related events. Several other popular programs coordinated by or with the Recreation Division include Summer Nights on the Green, Military Banner Program, Teen Camp and various community sports leagues, to name a few.

SIGNIFICANT CHANGES & EXPENDITURES:

Additional costs associated with this fund include direct costs associated with the implementation of a new recreation program software that is replacing the existing software and the expansion of services for existing events.

Due to change in certain non-profits' capacity to fund and manage events that the community has come to expect and enjoy, the Town's Recreation Division has taken on a larger supporting role for these events to allow for a seamless experience for attendees: Tuesday Night Kids movies, July 3rd and the Charlie Brown Grove. These increased expenses are reflected in the budget.

RECREATION - 010-91
DEPARTMENT DETAIL

		2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	689,716	712,190	634,792	618,670	649,414
4120	Extra Help Wages	341,022	366,860	376,387	365,698	365,698
4150	Fringe Benefits	258,825	293,116	271,741	267,890	287,693
TOTAL PERSONNEL		**$ 1,289,562**	**$ 1,372,166**	**$ 1,282,920**	**$ 1,252,258**	**$ 1,302,805**
	Administrative Assistant	*1.000*	*1.000*	*1.000*	*1.000*	*1.000*
	Management Analyst	*0.900*	*0.900*	*0.900*	*0.400*	*0.400*
	Parks & Recreation Director	*0.760*	*0.760*	*0.760*	*0.600*	*0.600*
	Recreation Division Manager	*0.880*	*0.880*	*0.880*	*0.850*	*0.850*
	Recreation Program Coordinator	*3.000*	*3.000*	*3.000*	*3.000*	*3.000*
	Recreation Program Supervisor	*1.100*	*1.100*	*1.100*	*1.100*	*1.100*
	Senior Administrative Assistant	*-*	*-*	*-*	*0.860*	*0.860*
		7.640	*7.640*	*7.640*	*7.810*	*7.810*
MAINTENANCE & OPERATIONS						
4215	Bad Debts	1,145	1,000	-	1,000	1,000
4220	Bank Charges	25,347	15,000	20,072	25,500	25,500
4230	Non Profit Grant Program	95,394	92,300	95,436	90,000	90,000
4231	Community Partnerships	8,070	20,350	7,856	3,760	3,960
4245	Insurance	-	250	-	-	-
4250	Mtgs,Conf,Trvl,Training	12,503	24,200	14,952	4,700	12,700
4260	Professional Development	5,562	7,368	11,230	3,228	3,228
4261	Educational Incentive	-	-	-	2,000	2,000
4270	Subscriptions/Memberships	3,001	2,500	3,505	3,065	3,120
4280	Legal Expense	8,299	4,500	7,002	7,700	7,700
4315	Gasoline, Oil & Diesel	4,378	7,900	7,832	7,900	7,900
4325	Vehicle Maintenance	3,072	4,250	5,148	8,200	4,500
4330	Equipment Maintenance	-	-	-	-	500
4335	Structures/Improvements Maint	-	-	-	4,800	5,250
4355	Office Supplies	-	-	-	4,000	4,000
4360	Postage	-	-	-	7,000	7,000
4365	Printing	-	-	-	16,400	17,400
4375	Small Tools	-	-	-	9,000	12,300
4410	Advertising	-	-	300	9,600	9,600
4425	Computer Expense	5,747	22,050	23,669	12,100	10,100
4435	Operational Expense	49,937	52,917	48,251	2,300	5,500
4450	Professional Services	4,161	19,600	17,335	11,000	8,500
4461	Town Promotion & Special Projs	117,711	141,457	138,522	150,100	150,100
4462	Recreation Programs	153,145	188,550	168,270	166,885	169,385
4486	Communications	6,151	6,750	6,169	7,250	7,250
TOTAL MAINTENANCE & OPERATIONS		**$ 503,623**	**$ 610,942**	**$ 575,549**	**$ 557,488**	**$ 568,493**
TOTAL EXPENDITURE		**$ 1,793,185**	**$ 1,983,108**	**$ 1,858,469**	**$ 1,809,746**	**$ 1,871,298**

ANIMAL CONTROL - 010-92
DEPARTMENT SUMMARY

	2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	250,464	259,741	246,177	264,134	270,989
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 250,464**	**$ 259,741**	**$ 246,177**	**$ 264,134**	**$ 270,989**

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.

SIGNIFICANT CHANGES & EXPENDITURES:

The current contract with the County of Sonoma was entered into on July 1, 2012 and due to expire June 30, 2017. On April 19, 2017, Council approved an amendment to extend existing contract to allow a one-year extension of time to expire June 30, 2018. The time extension would provide for a Request for Proposals process and transition period, if necessary, to ensure uninterrupted continuation of animal control services.

ANIMAL CONTROL - 010-92
DEPARTMENT DETAIL

		2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
MAINTENANCE & OPERATIONS						
4280	Legal Expense	10,525	14,280	-	11,556	11,844
4452	Contractual Services	239,939	245,461	246,177	252,578	259,145
TOTAL MAINTENANCE & OPERATIONS		**$ 250,464**	**$ 259,741**	**$ 246,177**	**$ 264,134**	**$ 270,989**
TOTAL EXPENDITURE		**$ 250,464**	**$ 259,741**	**$ 246,177**	**$ 264,134**	**$ 270,989**

GAS TAX FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2015-16	2016-17	2017-18	2018-19
Estimated Beginning Fund Balance	$ 852,559	$ 648,429	$ 157,622	$ 242,373
Estimated Revenue	665,571	562,610	774,594	1,156,932
Transfers-In	-	-	500,000	300,000
Estimated Funds Available	1,518,129	1,211,039	1,432,216	1,699,304
Estimated Expenditures	869,701	1,053,417	1,189,843	1,566,115
Transfers-Out	-	-	-	4,462
Total Est. Expenditures & Transfers-Out	869,701	1,053,417	1,189,843	1,570,577
Estimated Ending Fund Balance	$ 648,429	$ 157,622	$ 242,373	$ 128,728

EXPLANATION OF RESERVES

	2015-16	2016-17	2017-18	2018-19
Contigencies	$ 648,429	$ 157,622	$ 242,373	$ 128,728
Fund Balance	$ 648,429	$ 157,622	$ 242,373	$ 128,728

GAS TAX FUND REVENUE SUMMARY

		2015-16 ACTUAL REVENUE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
USE OF MONEY & PROPERTY						
3410	Interest On Investments	(326)	4,378	15,000	15,075	15,150
INTERGOVERNMENTAL						
3571	Gas Tax, Section 2106 & 2107	293,339	284,521	273,813	302,655	322,655
3572	Gas Tax, Section 2105-Prop 111	182,861	127,601	160,853	157,111	175,253
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	101,944	101,944	121,944
3575	Gas Tax - Loan Repayment	-	-	-	30,929	50,929
3577	Gas Tax - SB1/Road Maint/Rehab	-	-	-	155,880	460,000
OTHER REVENUE						
3801	Miscellaneous Revenues	44,848	-	5,000	5,000	5,000
OTHER FINANCING SOURCES						
3901	Transfer-In - General Fund	-	-	-	500,000	300,000
TOTAL REVENUES		$ 901,303	$ 806,613	$ 562,610	$ 1,274,594	$ 1,456,932

GAS TAX FUND - 110-81
DEPARTMENT SUMMARY

	2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
NUMBER OF PERSONNEL	5.500	5.150	5.150	5.150	5.150
PERSONNEL	579,397	632,176	614,829	565,958	624,730
MAINTENANCE & OPERATIONS	288,396	397,836	294,475	468,885	481,385
CAPITAL OUTLAY	1,907	36,113	144,113	155,000	460,000
OTHER FINANCING USES	-	-	-	-	4,462
TOTAL	**$ 869,701**	**$ 1,066,125**	**$ 1,053,417**	**$ 1,189,843**	**$ 1,570,577**

DESCRIPTION:

The Gas Tax fund is for the maintenance and repair of Town streets and the associated appurtenances pertaining to street maintenance including storm drain systems, signal and lighting systems within roadways, and median strips within streets (excludes landscape or parkway strips behind sidewalks). Gas Tax provides funding for street maintenance for over 90 miles of public streets in town.

SIGNIFICANT CHANGES & EXPENDITURES:

Contract services have increased to meet the needs of traffic signal maintenance and repair, new light emitting diode (LED) street lights, a more comprehensive street striping/markings program, loop detection replacements and pre-emption system repairs. In addition, as a result of the 2016-2017 storm season damage, striping and markings maintenance activities are forecasted to increase in year 1 and also year 2.

In FY2016-17 the State passed Senate Bill 1 (SB1) which provides for additional gas tax funding for street resurfacing. The Town will receive approximately $155K in FY2017-18 and $460K in FY2018-19 for street resurfacing work that will be used throughout the Town.

GAS TAX FUND - 110-81
DEPARTMENT DETAIL

		2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	364,980	391,972	363,601	322,441	362,309
4120	Extra Help Wages	44,436	39,900	60,795	56,000	56,000
4150	Fringe Benefits	169,981	200,304	190,433	187,517	206,421
TOTAL PERSONNEL		**$ 579,397**	**$ 632,176**	**$ 614,829**	**$ 565,958**	**$ 624,730**
	Administrative Assistant	*0.100*	*0.100*	*0.100*	*0.100*	*0.100*
	Deputy Director of Operations	*0.250*	*0.200*	*0.200*	*0.200*	*0.200*
	Environmental Program Manager	*0.050*	*-*	*-*	*-*	*-*
	Maintenance Worker II	*3.400*	*3.250*	*3.250*	*3.250*	*3.250*
	Senior Maintenance Worker	*0.850*	*0.800*	*0.800*	*0.800*	*0.800*
	Streets Maintenance Supervisor	*0.850*	*0.800*	*0.800*	*0.800*	*0.800*
		5.500	*5.150*	*5.150*	*5.150*	*5.150*
MAINTENANCE & OPERATIONS						
4215	Bad Debts	(54)	-	-	-	-
4250	Mtgs,Conf,Trvl,Training	652	3,000	1,500	3,000	3,000
4260	Professional Development	1,515	3,880	1,753	2,685	2,685
4261	Educational Incentive	-	-	-	-	-
4270	Subscriptions/Memberships	150	-	125	600	600
4280	Legal Expense	570	150	800	800	800
4315	Gasoline, Oil & Diesel	5,738	7,000	4,500	10,000	10,000
4325	Vehicle Maintenance	17,439	14,500	24,000	14,000	14,000
4330	Equipment Maintenance	1,222	2,500	2,600	3,500	4,000
4340	Streets/Infrastructure Maint	71,899	86,400	65,000	55,800	56,900
4355	Office Supplies	-	-	-	500	500
4365	Printing	-	-	-	100	100
4370	Parts & Supplies	2,958	13,125	10,000	7,100	62,000
4375	Small Tools	-	-	-	3,000	3,000
4420	Chemicals	303	-	207	-	-
4425	Computer Expense	-	-	-	1,500	1,500
4435	Operational Expense	25,950	20,805	32,000	18,800	18,800
4445	Permits & Licenses	14	500	1,100	1,100	1,100
4450	Professional Services	3,420	11,850	2,000	11,000	21,000
4452	Contractual Services	136,098	207,426	122,990	306,000	250,000
4458	Lab Testing & Supplies	-	500	-	500	500
4486	Communications	1,271	6,200	5,900	6,900	6,900
4487	Utilities, Gas & Electric	19,251	20,000	20,000	22,000	24,000
TOTAL MAINTENANCE & OPERATIONS		**$ 288,396**	**$ 397,836**	**$ 294,475**	**$ 468,885**	**$ 481,385**
CAPITAL OUTLAY						
4540	Equipment Acquisition	1,907	36,113	36,113	-	-
4570	Vehicle Acquisition	-	-	108,000	-	-
4510	FY2018-19 Town-Wide Street Resurfacing	-	-	-	155,000	460,000
TOTAL CAPITAL OUTLAY		**$ 1,907**	**$ 36,113**	**$ 144,113**	**$ 155,000**	**$ 460,000**
OTHER FINANCING USES						
4901	Transfers Out	-	-	-	-	4,462
TOTAL OTHER FINANCING USES		**$ -**	**$ -**	**$ -**	**$ -**	**$ 4,462**
TOTAL EXPENDITURE		**$ 869,701**	**$ 1,066,125**	**$ 1,053,417**	**$ 1,189,843**	**$ 1,570,577**

TRANSPORTATION GRANT FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2015-16	2016-17	2017-18	2018-19
Estimated Beginning Fund Balance	$ 395,813	$ 704,300	$ (78,471)	$ 339,569
Estimated Revenue	425,081	1,125,000	633,040	443,080
Transfers-In	-	-	-	-
Estimated Funds Available	820,893	1,829,300	554,569	782,650
Estimated Expenditures	116,593	1,907,771	215,000	200,000
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	116,593	1,907,771	215,000	200,000
Estimated Ending Fund Balance	$ 704,300	$ (78,471)	$ 339,569	$ 582,650

EXPLANATION OF RESERVES

	2015-16	2016-17	2017-18	2018-19
Transportation Projects	$ 704,300	$ (78,471)	$ 339,569	$ 582,650
Fund Balance	$ 704,300	$ (78,471)	$ 339,569	$ 582,650

TRANSPORTATION GRANT FUND REVENUE SUMMARY

		2015-16 ACTUAL REVENUE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
USE OF MONEY & PROPERTY						
3410	Interest On Investments	118	-	8,000	8,040	8,080
INTERGOVERNMENTAL						
3510	MTC Grant Revenue	86,110	1,198,000	-	-	-
3526	TFCA Pedestrian Enhancement	-	132,942	917,000	15,000	-
3528	Federal Safe Routes To School Grant	96,712	-	-	-	-
3578	LSR Measure M	186,272	140,000	200,000	200,000	200,000
3580	Transportation Grant Revenue	438,094	-	-	-	-
TOTAL REVENUES		$ 807,304	$ 1,470,942	$ 1,125,000	$ 223,040	$ 208,080

TRANSPORTATION GRANT FUND - 111-63
DEPARTMENT SUMMARY

	2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	49,815	68,771	68,771	-	-
CAPITAL OUTLAY	66,778	1,893,636	1,839,000	215,000	200,000
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 116,593**	**$ 1,962,407**	**$ 1,907,771**	**$ 215,000**	**$ 200,000**

DESCRIPTION:

This fund tracks 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 and Traffic Impact Fees.

SIGNIFICANT CHANGES & EXPENDITURES:

The Town was successful in receiving substantial transportation grants in recent years. Projects for grant funding in the next two years include the Annual Street Resurfacing Program (Measure M Grant funds) and the Protected Permissive Signal Project. The Town is also focusing efforts to attain grants from One Bay Area Grant; more information about the grant and what the Town would qualify for will be provided at a future date.

TRANSPORTATION GRANT FUND - 111-63
DEPARTMENT DETAIL

		2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
MAINTENANCE & OPERATIONS						
4450	Professional Services	49,815	68,771	68,771	-	-
TOTAL MAINTENANCE & OPERATIONS		**$ 49,815**	**$ 68,771**	**$ 68,771**	**$ -**	**$ -**
CAPITAL OUTLAY						
4510	Conde/Johnson Traffic Sig	-	432,000	432,000	-	-
4510	Bell/Market/Windsor Riv Sig	-	410,000	410,000	-	-
4510	Construct-Jaguar/Windsor Rd Traffic Sig	45,459	540,013	522,000	-	-
4510	Construction-Pavement Resurfacing Prog	-	400,000	400,000	-	-
4510	FY2017-19 Town-Wide Street Resurfacing	-	-	-	200,000	200,000
4510	Protective Permissive (TFCA) Grant	21,319	111,623	75,000	15,000	-
TOTAL CAPITAL OUTLAY		**$ 66,778**	**$ 1,893,636**	**$ 1,839,000**	**$ 215,000**	**$ 200,000**
TOTAL EXPENDITURE		**$ 116,593**	**$ 1,962,407**	**$ 1,907,771**	**$ 215,000**	**$ 200,000**

TRANSPORTATION DEVELOPMENT ACT FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2015-16	2016-17	2017-18	2018-19
Estimated Beginning Fund Balance	$ -	$ -	$ -	$ -
Estimated Revenue	-	1,221,679	1,246,113	1,271,035
Transfers-In	-	-	-	-
Estimated Funds Available	-	1,221,679	1,246,113	1,271,035
Estimated Expenditures	-	1,221,679	1,246,113	1,271,035
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	-	1,221,679	1,246,113	1,271,035
Estimated Ending Fund Balance	$ -	$ -	$ -	$ -

EXPLANATION OF RESERVES

	2015-16	2016-17	2017-18	2018-19
Contigencies	$ -	$ -	$ -	$ -
Fund Balance	$ -	$ -	$ -	$ -

TRANSPORTATION DEVELOPMENT ACT FUND REVENUE SUMMARY

		2015-16 ACTUAL REVENUE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
INTERGOVERNMENTAL						
3522	TDA 8 - Golden Gate Transit	1,022,204	110,887	122,253	124,698	127,192
3522	TDA 8 - Fixed Route 60, 66	1,022,204	797,770	879,541	897,132	915,074
3522	TDA 8 - paratransit	1,022,204	199,442	219,885	224,283	228,768
TOTAL REVENUES		$ 3,066,612	$ 1,108,099	$ 1,221,679	$ 1,246,113	$ 1,271,035

TRANSPORTATION DEVELOPMENT ACT - 120
DEPARTMENT SUMMARY

	2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	-	1,221,679	1,221,679	1,246,113	1,271,035
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ -**	**$ 1,221,679**	**$ 1,221,679**	**$ 1,246,113**	**$ 1,271,035**

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

	2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
MAINTENANCE & OPERATIONS					
4452 Contractual Services	-	1,221,679	1,221,679	1,246,113	1,271,035
TOTAL MAINTENANCE & OPERATIONS	**$ -**	**$ 1,221,679**	**$ 1,221,679**	**$ 1,246,113**	**$ 1,271,035**
TOTAL EXPENDITURE	**$ -**	**$ 1,221,679**	**$ 1,221,679**	**$ 1,246,113**	**$ 1,271,035**

ASSET FORFEITURE FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2015-16	2016-17	2017-18	2018-19
Estimated Beginning Fund Balance	$ 33,554	$ 63,874	$ 59,132	$ 60,137
Estimated Revenue	37,331	1,000	1,005	1,010
Transfers-In	-	-	-	-
Estimated Funds Available	70,884	64,874	60,137	61,147
Estimated Expenditures	7,010	5,742	-	-
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	7,010	5,742	-	-
Estimated Ending Fund Balance	$ 63,874	$ 59,132	$ 60,137	$ 61,147

EXPLANATION OF RESERVES

	2015-16	2016-17	2017-18	2018-19
Contigencies	$ 63,874	$ 59,132	$ 60,137	$ 61,147
Fund Balance	$ 63,874	$ 59,132	$ 60,137	$ 61,147

ASSET FORFEITURE FUND REVENUE SUMMARY

	2015-16 ACTUAL REVENUE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
USE OF MONEY & PROPERTY					
3410 Interest On Investments	23	162	1,000	1,005	1,010
TOTAL REVENUES	$ 23	$ 162	$ 1,000	$ 1,005	$ 1,010

ASSET FORFEITURE FUND - 130
DEPARTMENT SUMMARY

	2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	7,010	-	5,742	-	-
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 7,010**	**$ -**	**$ 5,742**	**$ -**	**$ -**

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

	2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
MAINTENANCE & OPERATIONS					
4435 Operational Expense	7,010	-	5,742	-	-
TOTAL MAINTENANCE & OPERATIONS	**$ 7,010**	**$ -**	**$ 5,742**	**$ -**	**$ -**
TOTAL EXPENDITURE	**$ 7,010**	**$ -**	**$ 5,742**	**$ -**	**$ -**

MOBILE HOME RENT STABILIZATION FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2015-16	2016-17	2017-18	2018-19
Estimated Beginning Fund Balance	$ 44,255	$ 44,603	$ 45,036	$ 45,272
Estimated Revenue	518	433	435	438
Transfers-In	-	-	-	-
Estimated Funds Available	44,773	45,036	45,472	45,710
Estimated Expenditures	170	-	200	200
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	170	-	200	200
Estimated Ending Fund Balance	$ 44,603	$ 45,036	$ 45,272	$ 45,510

EXPLANATION OF RESERVES

	2015-16	2016-17	2017-18	2018-19
Contigencies	$ 44,603	$ 45,036	$ 45,272	$ 45,510
Fund Balance	$ 44,603	$ 45,036	$ 45,272	$ 45,510

MOBILE HOME RENT STABILIZATION FUND REVENUE SUMMARY

	2015-16 ACTUAL REVENUE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
USE OF MONEY & PROPERTY					
3410 Interest On Investments	159	273	433	435	438
CHARGES FOR SERVICES					
3665 Mobile Home Rent Stabilization Fee	-	13,512	-	-	-
TOTAL REVENUES	$ 159	$ 13,785	$ 433	$ 435	$ 438

MOBILE HOME RENT STABILIZATION - 140
DEPARTMENT SUMMARY

	2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	170	-	-	200	200
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 170**	**$ -**	**$ -**	**$ 200**	**$ 200**

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 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:

None

MOBILE HOME RENT STABILIZATION - 140-93
DEPARTMENT DETAIL

		2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
MAINTENANCE & OPERATIONS						
4280	Legal Expense	-	-	-	-	-
4480	Special Services	170	-	-	200	200
TOTAL MAINTENANCE & OPERATIONS		**$ 170**	**$ -**	**$ -**	**$ 200**	**$ 200**
TOTAL EXPENDITURE		**$ 170**	**$ -**	**$ -**	**$ 200**	**$ 200**

LIGHTING AND LANDSCAPE ASSESSMENT FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2015-16	2016-17	2017-18	2018-19
Estimated Beginning Fund Balance	$ 66,058	$ 78,265	$ 86,117	$ 87,978
Estimated Revenue	875,714	877,057	882,670	882,703
Transfers-In	1,104,255	1,159,588	888,359	926,186
Estimated Funds Available	2,046,028	2,114,910	1,857,145	1,896,868
Estimated Expenditures	1,967,763	2,028,794	1,769,167	1,806,999
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	1,967,763	2,028,794	1,769,167	1,806,999
Estimated Ending Fund Balance	$ 78,265	$ 86,117	$ 87,978	$ 89,869

EXPLANATION OF RESERVES

	2015-16	2016-17	2017-18	2018-19
Reserved for Zone 1 Parks	$ (5,983)	$ -	$ -	$ -
Reserved for Zone 2 Lighting	-	-	-	-
Reserved for Zone 3 Landscaping	-	-	-	-
Reserved for Zone 4 Bluebird/Starview	54,705	56,132	57,627	59,150
Reserved for Zone 5 Shadetree Oaktree	29,543	29,984	30,351	30,719
Reserved for Zone 6 Senior Center	-	-	-	-
Fund Balance	$ 78,265	$ 86,116	$ 87,978	$ 89,869

LIGHTING AND LANDSCAPE ASSESSMENT FUND REVENUE SUMMARY

		2015-16 ACTUAL REVENUE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
PROPERTY TAX						
3060	Street Lighting Prop Tax-Zone 4	5,402	4,000	5,402	5,429	5,456
CHARGES FOR SERVICES						
3150	Special Assessments - Zone 1	484,938	487,000	485,138	490,000	490,000
3150	Special Assessments - Zone 2	145,185	147,000	145,274	145,000	145,000
3150	Special Assessments - Zone 3	198,337	200,000	198,897	200,000	200,000
3150	Special Assessments - Zone 5	1,400	1,400	1,112	1,000	1,000
3150	Special Assessments - Zone 6	39,360	40,000	40,000	40,000	40,000
USE OF MONEY & PROPERTY						
3410	Interest On Investments - Zone 1	(1,199)	100	300	301	303
3410	Interest On Investments - Zone 2	(270)	50	243	244	245
3410	Interest On Investments - Zone 3	(781)	60	46	47	47
3410	Interest On Investments - Zone 4	9	-	264	266	267
3410	Interest On Investments - Zone 5	35	-	178	179	180
3410	Interest On Investments - Zone 6	30	15	40	40	40
OTHER REVENUE						
3801	Miscellaneous Revenues - Zone 1	2,942	-	-	-	-
3801	Miscellaneous Revenues - Zone 6	-	-	-	-	-
3915	Transfer In - Zone 1	554,729	531,012	549,269	329,946	348,708
3915	Transfer In - Zone 2	237,297	215,651	241,604	242,402	252,781
3915	Transfer In - Zone 3	232,373	274,392	277,638	227,633	240,838
3915	Transfer In - Zone 6	79,856	89,344	91,077	88,378	83,860
3998	Other Financing Sources - Zone 1	-	-	-	-	-
TOTAL REVENUES		$ 1,979,643	$ 1,990,024	$ 2,036,481	$ 1,770,864	$ 1,808,725

LIGHTING AND LANDSCAPE ASSESSMENT - 150
DEPARTMENT SUMMARY

	2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
NUMBER OF PERSONNEL	6.890	6.890	6.890	6.390	6.390
PERSONNEL	787,327	782,791	789,519	703,720	755,517
MAINTENANCE & OPERATIONS	1,173,112	1,253,707	1,239,274	1,065,447	1,051,482
CAPITAL OUTLAY	7,324	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 1,967,763**	**$ 2,036,498**	**$ 2,028,794**	**$ 1,769,167**	**$ 1,806,999**

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 assessment 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:

The budget for all zones represents the cost for maintaining existing service levels in the designated zones that is in accordance with the Assessment District.

LIGHTING AND LANDSCAPE ASSESSMENT - 150
DEPARTMENT DETAIL

	2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
Deputy Director of Engineering	*0.200*	*0.200*	*0.200*	*0.100*	*0.100*
Engineering Tech	*0.100*	*0.100*	*0.100*	*0.100*	*0.100*
Maintenance Worker I	*0.700*	*0.700*	*0.700*	*0.670*	*0.670*
Maintenance Worker II	*3.340*	*3.340*	*3.340*	*3.070*	*3.070*
Parks & Facilities Superintendent	*0.470*	*0.470*	*0.470*	*0.450*	*0.450*
Parks & Recreation Director	*0.090*	*0.090*	*0.090*	*0.100*	*0.100*
Parks Maintenance Supervisor	*0.640*	*0.640*	*0.640*	*0.520*	*0.520*
Senior Administrative Assistant	*0.510*	*0.510*	*0.510*	*0.370*	*0.370*
Senior Engineer	*-*	*-*	*-*	*0.100*	*0.100*
Senior Engineering Technician	*-*	*-*	*-*	*0.100*	*0.100*
Senior Maintenance Worker	*0.840*	*0.840*	*0.840*	*0.810*	*0.810*
	6.890	*6.890*	*6.890*	*6.390*	*6.390*
ZONE 1 - PARKS					
PERSONNEL					
4110 Regular Salaries & Wages	277,209	280,345	260,542	235,576	248,338
4120 Extra Help Wages	45,490	43,420	56,895	35,872	37,948
4150 Fringe Benefits	136,396	126,061	135,131	109,419	117,811
TOTAL PERSONNEL	**$ 459,095**	**$ 449,826**	**$ 452,568**	**$ 380,867**	**$ 404,097**
MAINTENANCE & OPERATIONS					
4215 Bad Debts	-	-	-	-	-
4245 Insurance	-	2,500	-	-	-
4250 Mtgs,Conf,Trvl,Training	2,721	8,400	2,200	1,990	1,275
4260 Professional Development	1,002	2,748	813	1,191	1,191
4280 Legal Expense	1,393	1,400	800	1,000	1,000
4315 Gasoline, Oil & Diesel	5,226	9,310	7,000	-	-
4325 Vehicle Maintenance	6,859	4,123	4,123	-	-
4330 Equipment Maintenance	3,459	3,990	3,700	-	-
4335 Structures/Improvements Maint	98,460	71,585	71,585	26,050	25,300
4370 Parts & Supplies	61,379	64,285	64,285	50,000	47,000
4435 Operational Expense	38,409	43,750	43,750	-	-
4450 Professional Services	14,655	22,106	12,313	12,313	12,313
4452 Contractual Services	116,533	135,750	135,750	117,000	117,000
4487 Utilities, Gas & Electric	223,119	230,000	230,000	230,000	230,000
TOTAL MAINTENANCE & OPERATIONS	**$ 573,214**	**$ 599,947**	**$ 576,319**	**$ 439,544**	**$ 435,079**
CAPITAL OUTLAY					
4540 Equipment Acquisition	3,662	-	-	-	-
TOTAL CAPITAL OUTLAY	**$ 3,662**	**$ -**	**$ -**	**$ -**	**$ -**
ZONE 2 - LIGHTING					
PERSONNEL					
4110 Regular Salaries & Wages	20,594	18,423	29,123	24,548	32,666
4120 Extra Help Wages	106	-	1,016	-	-
4150 Fringe Benefits	6,522	7,600	11,721	10,948	13,210
TOTAL PERSONNEL	**$ 27,222**	**$ 26,023**	**$ 41,860**	**$ 35,496**	**$ 45,876**
MAINTENANCE & OPERATIONS					
4260 Professional Development	120	180	160	150	150
4280 Legal Expense	-	100	100	100	100
4335 Structures/Improvements Maint	101,736	110,000	110,000	110,000	110,000
4435 Operational Expense	-	-	-	-	-
4450 Professional Services	3,706	7,500	-	11,900	11,900
4452 Contractual Services	-	-	-	-	-
4487 Utilities, Gas & Electric	249,355	220,000	235,000	230,000	230,000
TOTAL MAINTENANCE & OPERATIONS	**$ 354,917**	**$ 337,780**	**$ 345,260**	**$ 352,150**	**$ 352,150**
ZONE 3 - LANDSCAPING					
PERSONNEL					
4110 Regular Salaries & Wages	135,565	136,206	117,864	128,871	136,178
4120 Extra Help Wages	35,975	37,616	45,018	31,585	33,453
4150 Fringe Benefits	59,500	60,134	61,498	60,152	64,681
TOTAL PERSONNEL	**$ 231,040**	**$ 233,956**	**$ 224,380**	**$ 220,608**	**$ 234,312**

MAINTENANCE & OPERATIONS					
4245 Insurance	-	1,500	-	-	-
4250 Mtgs,Conf,Trvl,Training	1,633	5,450	2,200	-	-
4260 Professional Development	555	1,342	480	644	644
4280 Legal Expense	340	200	100	200	200
4315 Gasoline, Oil & Diesel	3,709	5,508	5,000	-	-
4325 Vehicle Maintenance	2,806	3,024	3,024	-	-
4330 Equipment Maintenance	1,708	3,132	3,100	-	-
4335 Structures/Improvements Maint	768	10,640	10,640	2,000	2,000
4370 Parts & Supplies	8,883	9,480	9,480	13,500	13,000
4435 Operational Expense	9,091	9,100	9,100	-	-
4450 Professional Services	8,944	13,000	5,728	5,728	5,728
4452 Contractual Services	57,673	56,455	73,349	55,000	55,000
4487 Utilities, Gas & Electric	95,680	130,000	130,000	130,000	130,000
TOTAL MAINTENANCE & OPERATIONS	**$ 191,790**	**$ 248,831**	**$ 252,201**	**$ 207,072**	**$ 206,572**
CAPITAL OUTLAY					
4540 Equipment Acquisition	3,662	-	-	-	-
TOTAL CAPITAL OUTLAY	**$ 3,662**	**$ -**	**$ -**	**$ -**	**$ -**
ZONE 4 - BLUEBIRD / STARVIEW					
PERSONNEL					
4110 Regular Salaries & Wages	-	-	-	-	-
4120 Extra Help Wages	-	-	-	-	-
4150 Fringe Benefits	-	-	39	-	-
TOTAL PERSONNEL	**$ -**	**$ -**	**$ 39**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS					
4260 Professional Development	-	-	-	-	-
4280 Legal Expense	-	50	50	50	50
4435 Operational Expense	-	1,000	1,000	1,000	1,000
4450 Professional Services	44	100	150	150	150
4452 Contractual Services	-	200	-	-	-
4487 Utilities, Gas & Electric	2,969	3,000	3,000	3,000	3,000
TOTAL MAINTENANCE & OPERATIONS	**$ 3,014**	**$ 4,350**	**$ 4,200**	**$ 4,200**	**$ 4,200**
ZONE 5 - SHADETREE DRIVE					
PERSONNEL					
4110 Regular Salaries & Wages	-	-	-	-	-
4120 Extra Help Wages	-	-	-	-	-
4150 Fringe Benefits	-	-	39	-	-
TOTAL PERSONNEL	**$ -**	**$ -**	**$ 39**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS					
4260 Professional Development	-	-	-	-	-
4280 Legal Expense	-	-	-	-	-
4350 Grounds Maintenance	-	500	500	500	500
4450 Professional Services	14	200	10	12	12
4452 Contractual Services	-	-	-	-	-
4487 Utilities, Gas & Electric	214	300	300	300	300
TOTAL MAINTENANCE & OPERATIONS	**$ 228**	**$ 1,000**	**$ 810**	**$ 812**	**$ 812**
ZONE 6 - SENIOR CENTER					
PERSONNEL					
4110 Regular Salaries & Wages	44,617	46,438	41,495	42,222	44,844
4120 Extra Help Wages	5,087	4,654	7,029	3,987	4,195
4150 Fringe Benefits	20,266	21,894	22,109	20,540	22,192
TOTAL PERSONNEL	**$ 69,969**	**$ 72,986**	**$ 70,633**	**$ 66,749**	**$ 71,231**
MAINTENANCE & OPERATIONS					
4245 Insurance	-	200	-	-	-
4250 Mtgs,Conf,Trvl,Training	-	780	480	250	250
4260 Professional Development	134	448	144	209	209
4280 Legal Expense	25	100	100	100	100
4315 Gasoline, Oil & Diesel	1,686	2,000	2,000	2,200	2,200
4325 Vehicle Maintenance	11	900	900	900	900
4330 Equipment Maintenance	153	1,000	1,000	1,000	1,000
4335 Structures/Improvements Maint	6,254	10,000	10,000	9,000	9,000
4370 Parts & Supplies	1,842	2,200	2,200	2,200	2,200
4420 Chemicals	7,530	8,000	8,000	8,000	8,000
4435 Operational Expense	10,651	9,671	9,600	4,000	2,000

4450	Professional Services	1,375	2,000	1,560	1,560	1,560
4452	Contractual Services	1,114	2,500	2,500	10,250	10,250
4487	Utilities, Gas & Electric	19,174	22,000	22,000	22,000	15,000
TOTAL MAINTENANCE & OPERATIONS		**$ 49,949**	**$ 61,799**	**$ 60,484**	**$ 61,669**	**$ 52,669**
TOTAL EXPENDITURE		**$ 1,967,763**	**$ 2,036,498**	**$ 2,028,794**	**$ 1,769,167**	**$ 1,806,999**

LIGHTING AND LANDSCAPE ASSESSMENT DISTRICT NO. 2 FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2015-16	2016-17	2017-18	2018-19
Estimated Beginning Fund Balance	$ 25,044	$ 49,901	$ 96,661	$ 132,433
Estimated Revenue	61,204	108,780	102,944	105,262
Transfers-In	-	-	-	-
Estimated Funds Available	86,248	158,681	199,605	237,695
Estimated Expenditures	36,347	62,020	67,172	68,167
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	36,347	62,020	67,172	68,167
Estimated Ending Fund Balance	$ 49,901	$ 96,661	$ 132,433	$ 169,528

EXPLANATION OF RESERVES

	2015-16	2016-17	2017-18	2018-19
Reserve for Zone 101 Shiloh Oaks	$ 17,497	$ 20,826	$ 23,947	$ 26,866
Reserve for Zone 102 Misc Parks	$ 355	$ 711	$ 1,074	$ 1,444
Reserve for Zone 103 Windsor Redwoods	$ 13,957	$ 15,249	$ 16,618	$ 18,066
Reserve for Zone 104 Manzanita	$ 9,556	$ 11,230	$ 12,991	$ 14,842
Reserve for Zone 105 G&C Autobody	$ 4,723	$ 5,366	$ 6,038	$ 6,738
Reserve for Zone 107 Berry Ln	$ 70	$ 436	$ 956	$ 1,494
Reserve for Zone 108 Bell Village Comm'l	$ 3,057	$ 12,203	$ 13,416	$ 14,829
Reserve for Zone 109 Vintage Oaks	$ 446	$ 4,719	$ 7,326	$ 10,158
Reserve for Zone 110 Holiday Inn	$ 35	$ 267	$ 1,373	$ 2,512
Reserve for Zone 111 Russian River Brew	$ 205	$ 523	$ 513	$ 603
Reserve for Zone 112 Esposti Park Pl	$ -	$ 1,387	$ 2,851	$ 4,394
Reserve for Zone 113 Victorial Oaks	$ -	$ 21,845	$ 41,742	$ 62,237
Reserve for Zone 114 Overlook	$ -	$ 1,424	$ 2,752	$ 4,128
Reserve for Zone 115 Los Amigos	$ -	$ 475	$ 835	$ 1,215
Fund Balance	$ 49,901	$ 96,660	$ 132,432	$ 169,528

LIGHTING AND LANDSCAPE ASSESSMENT DISTRICT NO. 2 FUND
REVENUE SUMMARY

		2015-16 ACTUAL REVENUE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
CHARGES FOR SERVICES						
3150	Special Assessments - Zone 101 Shiloh Oaks	27,679	27,500	29,022	29,602	30,194
3150	Special Assessments - Zone 102 Misc Parks	315	250	354	361	368
3150	Special Assessments - Zone 103 Windsor Redwoods	3,721	3,750	3,830	3,907	3,985
3150	Special Assessments - Zone 104 Manzanita	1,259	3,500	4,359	4,446	4,535
3150	Special Assessments - Zone 105 G&C Autoboady	1,141	1,035	1,409	1,437	1,466
3150	Special Assessments - Zone 107 Berry Ln	980	480	891	909	927
3150	Special Assessments - Zone 108 Bell Village Comm'l	18,227	18,033	18,033	10,000	10,200
3150	Special Assessments - Zone 109 Vintage Oaks	3,740	10,968	10,968	11,187	11,411
3150	Special Assessments - Zone 110 Holiday Inn	1,324	1,599	1,599	1,631	1,664
3150	Special Assessments - Zone 111 Russian River Brew	2,315	1,265	1,265	1,700	2,000
3150	Special Assessments - Zone 112 Esposti Park Pl	-	3,858	3,858	3,935	4,014
3150	Special Assessments - Zone 113 Victorial Oaks	-	29,337	29,337	29,924	30,522
3150	Special Assessments - Zone 114 Overlook	-	2,387	2,387	2,435	2,483
3150	Special Assessments - Zone 115 Los Amigos	-	-	1,000	1,000	1,020
USE OF MONEY & PROPERTY						
3410	Interest on Investments - Zone 101 Shiloh Oaks	53	10	41	41	41
3410	Interest on Investments - Zone 102 Misc Parks	7	-	2	2	2
3410	Interest on Investments - Zone 103 Windsor Redwoods	28	30	181	182	183
3410	Interest on Investments - Zone 104 Manzanita	15	20	100	100	101
3410	Interest on Investments - Zone 105 G&C Autoboady	15	10	54	55	55
3410	Interest on Investments - Zone 107 Berry Ln	18	-	10	10	10
3410	Interest on Investments - Zone 108 Bell Village Comm'l	239	-	10	10	10
3410	Interest on Investments - Zone 109 Vintage Oaks	59	-	10	10	10
3410	Interest on Investments - Zone 110 Holiday Inn	28	-	10	10	10
3410	Interest on Investments - Zone 111 Russian River Brew	41	-	10	10	10
3410	Interest on Investments - Zone 112 Esposti Park Pl	-	-	10	10	10
3410	Interest on Investments - Zone 113 Victorial Oaks	-	-	10	10	10
3410	Interest on Investments - Zone 114 Overlook	-	-	10	10	10
3410	Interest on Investments - Zone 115 Los Amigos	-	-	10	10	10
TOTAL REVENUES		$ 61,204	$ 104,032	$ 108,780	$ 102,944	$ 105,262

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

	2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
NUMBER OF PERSONNEL	0.120	0.120	0.120	0.140	0.140
PERSONNEL	11,320	20,648	13,661	14,374	15,169
MAINTENANCE & OPERATIONS	25,027	35,867	48,359	52,798	52,998
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 36,347**	**$ 56,515**	**$ 62,020**	**$ 67,172**	**$ 68,167**

DESCRIPTION:

This Lighting and Landscape Assessment District No. 2 covers the cost to operate and maintain the street landscaping, irrigation and street lights in the public right-of way. Following is the area of scope for each zone:

Zone 101 Shiloh Oaks
Zone 102 Misc Parks
Zone 103 Windsor Redwoods
Zone 104 Manzanita
Zone 105 G&C Autobody
Zone 107 Berry Ln
Zone 108 Bell Village Comm'l
Zone 109 Vintage Oaks
Zone 110 Holiday Inn
Zone 111 Russian River Brew
Zone 112 Esposti Park Pl
Zone 113 Victorial Oaks
Zone 114 Overlook
Zone 115 Los Amigos

SIGNIFICANT CHANGES & EXPENDITURES:

Zone 108 to 115 are new zones that have been added to this budget.

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

	2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
Maintenance Worker I	*0.020*	*0.020*	*0.020*	*0.020*	*0.020*
Maintenance Worker II	*0.040*	*0.040*	*0.040*	*0.060*	*0.060*
Parks & Facilities Superintendent	*0.020*	*0.020*	*0.020*	*0.020*	*0.020*
Parks Maintenance Supervisor	*0.020*	*0.020*	*0.020*	*0.020*	*0.020*
Senior Maintenance Worker	*0.020*	*0.020*	*0.020*	*0.020*	*0.020*
	0.120	*0.120*	*0.120*	*0.140*	*0.140*
ZONE 101 - SHILOH OAKS					
PERSONNEL					
4110 Regular Salaries & Wages	8,780	8,681	8,292	9,578	10,055
4120 Extra Help Wages	401	-	527	-	-
4150 Fringe Benefits	2,139	3,613	4,300	4,254	4,572
TOTAL PERSONNEL	**$ 11,320**	**$ 12,294**	**$ 13,119**	**$ 13,832**	**$ 14,627**
MAINTENANCE & OPERATIONS					
4210 Admin Overhead-Zone 1	-	-	-	-	-
4250 Mtgs,Conf,Trvl,Training	-	10	10	10	10
4260 Professional Development	33	88	25	100	100
4315 Gasoline, Oil & Diesel	-	120	120	120	120
4325 Vehicle Maintenance	-	75	75	75	75
4330 Equipment Maintenance	-	75	75	75	75
4335 Structures/Improvements Maint	-	705	705	705	705
4370 Parts & Supplies	-	226	226	226	226
4435 Operational Expense	-	200	200	200	200
4450 Professional Services	-	-	5,119	5,119	5,119
4452 Contractual Services	8,907	6,224	600	600	600
4487 Utilities, Gas & Electric	7,654	4,460	5,460	5,460	5,460
TOTAL MAINTENANCE & OPERATIONS	**$ 16,594**	**$ 12,183**	**$ 12,615**	**$ 12,690**	**$ 12,690**
OTHER FINANCING USES					
4910 Transfer Out-L&L Park Component Zone	-	-	-	-	-
TOTAL OTHER FINANCING USES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ZONE 103 - WINDSOR REDWOODS					
PERSONNEL					
4120 Extra Help Wages	-	542	542	542	542
TOTAL PERSONNEL	**$ -**	**$ 542**	**$ 542**	**$ 542**	**$ 542**
MAINTENANCE & OPERATIONS					
4335 Structures/Improvements Maint	-	585	585	585	585
4452 Contractual Services	886	1,085	422	422	422
4487 Utilities, Gas & Electric	567	1,170	1,170	1,170	1,170
TOTAL MAINTENANCE & OPERATIONS	**$ 1,453**	**$ 2,840**	**$ 2,177**	**$ 2,177**	**$ 2,177**
OTHER FINANCING USES					
4910 Transfer Out-L&L Park Component Zone	-	-	-	-	-
TOTAL OTHER FINANCING USES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ZONE 104 - MANZANITA					
PERSONNEL					
4120 Extra Help Wages	-	1,055	-	-	-
TOTAL PERSONNEL	**$ -**	**$ 1,055**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS					
4210 Admin Overhead-Zone 1	-	-	1,055	1,055	1,055
4335 Structures/Improvements Maint	-	390	390	390	390
4452 Contractual Services	873	1,208	540	540	540
4487 Utilities, Gas & Electric	260	780	800	800	800
TOTAL MAINTENANCE & OPERATIONS	**$ 1,133**	**$ 2,378**	**$ 2,785**	**$ 2,785**	**$ 2,785**
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	-	271	-	-	-
TOTAL PERSONNEL	**$ -**	**$ 271**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS					
4210 Admin Overhead-Zone 1	-	-	271	271	271
4335 Structures/Improvements Maint	-	130	130	130	130
4450 Professional Services	-	-	159	159	159
4452 Contractual Services	262	362	-	-	-
4487 Utilities, Gas & Electric	8	260	260	260	260
TOTAL MAINTENANCE & OPERATIONS	**$ 270**	**$ 752**	**$ 820**	**$ 820**	**$ 820**
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	-	-	-
TOTAL PERSONNEL	**$ -**	**$ 136**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS					
4210 Admin Overhead-Zone 1	-	-	136	136	136
4335 Structures/Improvements Maint	-	65	65	65	65
4450 Professional Services	-	-	78	78	78
4452 Contractual Services	103	182	-	-	-
4487 Utilities, Gas & Electric	-	100	256	120	120
TOTAL MAINTENANCE & OPERATIONS	**$ 103**	**$ 347**	**$ 535**	**$ 399**	**$ 399**
ZONE 108 - Bell Village Commercial					
PERSONNEL					
4110 Regular Salaries & Wages	-	5,916	-	-	-
TOTAL PERSONNEL	**$ -**	**$ 5,916**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS					
4210 Admin Overhead-Zone 1	-	-	300	300	300
4250 Mtgs,Conf,Trvl,Training	-	85	-	-	-
4315 Gasoline, Oil & Diesel	-	10	-	-	-
4325 Vehicle Maintenance	-	47	-	-	-
4330 Equipment Maintenance	-	48	100	-	-
4335 Structures/Improvements Maint	-	3,240	1,707	1,707	1,707
4370 Parts & Supplies	-	150	178	178	178
4435 Operational Expense	-	133	-	-	-
4450 Professional Services	-	-	2,967	2,967	2,967
4452 Contractual Services	4,017	3,621	500	500	500
4487 Utilities, Gas & Electric	454	3,445	3,145	3,145	3,145
TOTAL MAINTENANCE & OPERATIONS	**$ 4,471**	**$ 11,453**	**$ 8,897**	**$ 8,797**	**$ 8,797**
ZONE 109 - Vintage Oaks					
PERSONNEL					
4110 Regular Salaries & Wages	-	300	-	-	-
TOTAL PERSONNEL	**$ -**	**$ 300**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS					
4210 Admin Overhead-Zone 1	-	-	300	300	300
4250 Mtgs,Conf,Trvl,Training	-	-	-	-	-
4315 Gasoline, Oil & Diesel	-	-	-	-	-
4325 Vehicle Maintenance	-	-	-	-	-
4330 Equipment Maintenance	-	-	-	-	-
4335 Structures/Improvements Maint	-	1,536	1,500	1,707	1,707
4370 Parts & Supplies	-	-	-	178	178
4435 Operational Expense	-	-	-	-	-
4450 Professional Services	-	-	2,760	2,760	2,760
4452 Contractual Services	652	494	-	500	500
4487 Utilities, Gas & Electric	-	1,073	2,145	3,145	3,145
TOTAL MAINTENANCE & OPERATIONS	**$ 652**	**$ 3,103**	**$ 6,705**	**$ 8,590**	**$ 8,590**
ZONE 110 - Holiday Inn					
PERSONNEL					
4110 Regular Salaries & Wages	-	34	-	-	-
TOTAL PERSONNEL	**$ -**	**$ 34**	**$ -**	**$ -**	**$ -**

MAINTENANCE & OPERATIONS					
4210 Admin Overhead-Zone 1	-	-	34	43	43
4335 Structures/Improvements Maint	-	1,050	1,000	63	63
4450 Professional Services	-	-	83	104	104
4452 Contractual Services	51	39	-	-	-
4487 Utilities, Gas & Electric	-	65	260	325	325
TOTAL MAINTENANCE & OPERATIONS	**$ 51**	**$ 1,154**	**$ 1,377**	**$ 535**	**$ 535**
ZONE 111 - Russian River Brewing Company					
PERSONNEL					
4110 Regular Salaries & Wages	-	100	-	-	-
TOTAL PERSONNEL	**$ -**	**$ 100**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS					
4210 Admin Overhead-Zone 1	-	-	100	100	100
4335 Structures/Improvements Maint	-	1,250	500	1,000	1,000
4450 Professional Services	-	-	100	100	300
4452 Contractual Services	300	225	-	-	-
4487 Utilities, Gas & Electric	-	520	257	520	520
TOTAL MAINTENANCE & OPERATIONS	**$ 300**	**$ 1,995**	**$ 957**	**$ 1,720**	**$ 1,920**
ZONE 112 - Esposti Park Place					
PERSONNEL					
4110 Regular Salaries & Wages	-	-	-	-	-
TOTAL PERSONNEL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS					
4210 Admin Overhead-Zone 1	-	-	200	200	200
4335 Structures/Improvements Maint	-	-	600	600	600
4450 Professional Services	-	-	481	481	481
4487 Utilities, Gas & Electric	-	-	1,200	1,200	1,200
TOTAL MAINTENANCE & OPERATIONS	**$ -**	**$ -**	**$ 2,481**	**$ 2,481**	**$ 2,481**
ZONE 113 - Victoria Oaks					
PERSONNEL					
4110 Regular Salaries & Wages	-	-	-	-	-
TOTAL PERSONNEL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS					
4210 Admin Overhead-Zone 1	-	-	200	100	100
4250 Mtgs,Conf,Trvl,Training	-	-	-	-	-
4315 Gasoline, Oil & Diesel	-	-	-	-	-
4325 Vehicle Maintenance	-	-	-	-	-
4330 Equipment Maintenance	-	-	-	-	-
4335 Structures/Improvements Maint	-	-	1,000	1,207	1,207
4370 Parts & Supplies	-	-	-	178	178
4435 Operational Expense	-	-	-	-	-
4450 Professional Services	-	-	2,752	2,752	2,752
4452 Contractual Services	-	-	-	500	500
4487 Utilities, Gas & Electric	-	-	3,550	5,300	5,300
TOTAL MAINTENANCE & OPERATIONS	**$ -**	**$ -**	**$ 7,502**	**$ 10,037**	**$ 10,037**
ZONE 114 - Overlook					
PERSONNEL					
4110 Regular Salaries & Wages	-	-	-	-	-
TOTAL PERSONNEL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS					
4210 Admin Overhead-Zone 1	-	-	200	200	200
4335 Structures/Improvements Maint	-	-	300	300	300
4452 Contractual Services	-	-	217	217	217
4487 Utilities, Gas & Electric	-	-	256	400	400
TOTAL MAINTENANCE & OPERATIONS	**$ -**	**$ -**	**$ 973**	**$ 1,117**	**$ 1,117**
ZONE 115 - Los Amigos					
PERSONNEL					
4110 Regular Salaries & Wages	-	-	-	-	-
TOTAL PERSONNEL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS					
4210 Admin Overhead-Zone 1	-	-	136	150	150

4335 Structures/Improvements Maint	-	-	65	100	100
4450 Professional Services	-	-	78	100	100
4487 Utilities, Gas & Electric	-	-	256	300	300
TOTAL MAINTENANCE & OPERATIONS	**$ -**	**$ -**	**$ 535**	**$ 650**	**$ 650**
TOTAL EXPENDITURE	**$ 36,347**	**$ 56,516**	**$ 62,020**	**$ 67,172**	**$ 68,167**

1982 BENEFIT ASSESSMENT DISTRICT FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2015-16	2016-17	2017-18	2018-19
Estimated Beginning Fund Balance	$ 198,697	$ 220,535	$ 253,618	$ 259,180
Estimated Revenue	36,391	67,593	79,631	87,903
Transfers-In	-	-	-	-
Estimated Funds Available	235,088	288,128	333,248	347,083
Estimated Expenditures	14,553	34,510	74,068	79,803
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	14,553	34,510	74,068	79,803
Estimated Ending Fund Balance	$ 220,535	$ 253,618	$ 259,180	$ 267,280

EXPLANATION OF RESERVES

	2015-16	2016-17	2017-18	2018-19
Reserve for Zone 101 Shiloh Oaks	$ 210,216	$ 233,497	$ 229,873	$ 226,703
Reserve for Zone 103 Windsor Redwoods	5,445	5,892	6,399	6,970
Reserve for Zone 104 Manzanita	4,873	7,053	9,416	11,967
Reserve for Zone 108 Bell Village Comm'l	-	1,197	2,578	4,147
Reserve for Zone 109 Vintage Oaks	-	3,124	6,523	10,202
Reserve for Zone 110 Holiday Inn	-	2,296	991	3,686
Reserve for Zone 111 Russian River Brew	-	205	510	915
Reserve for Zone 113 Victorial Oaks	-	349	2,619	1,154
Reserve for Zone 115 Los Amigos	-	-	260	1,520
Fund Balance	$ 220,535	$ 253,613	$ 259,170	$ 267,265

1982 BENEFIT ASSESSMENT DISTRICT FUND REVENUE SUMMARY

		2015-16 ACTUAL REVENUE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
CHARGES FOR SERVICES						
3150	Special Assessments - Zone 101 Shiloh Oaks	700	20,000	21,802	22,238	22,683
3150	Special Assessments - Zone 103 Windsor Redwoods	444	2,000	3,066	3,127	3,190
3150	Special Assessments - Zone 104 Manzanita	3,022	7,500	9,161	9,344	9,531
3150	Special Assessments - Zone 108 Bell Village Comm'l	9,223	9,211	9,211	9,395	9,583
3150	Special Assessments - Zone 109 Vintage Oaks	14,401	13,745	13,745	14,020	14,300
3150	Special Assessments - Zone 110 Holiday Inn	881	4,211	4,211	6,000	10,000
3150	Special Assessments - Zone 111 Russian River Brew	5,380	3,500	3,500	3,600	3,700
3150	Special Assessments - Zone 113 Victorial Oaks	-	-	1,000	8,000	10,000
3150	Special Assessments - Zone 115 Los Amigos	-	-	-	2,000	3,000
USE OF MONEY & PROPERTY						
3410	Interest on Investments - Zone 101 Shiloh Oaks	1,956	1,000	1,679	1,687	1,696
3410	Interest on Investments - Zone 103 Windsor Redwoods	75	50	68	68	69
3410	Interest on Investments - Zone 104 Manzanita	156	60	120	120	121
3410	Interest on Investments - Zone 108 Bell Village Comm'l	-	5	5	5	5
3410	Interest on Investments - Zone 109 Vintage Oaks	-	5	5	5	5
3410	Interest on Investments - Zone 110 Holiday Inn	-	5	5	5	5
3410	Interest on Investments - Zone 111 Russian River Brew	-	5	5	5	5
3410	Interest on Investments - Zone 113 Victorial Oaks	-	5	5	5	5
3410	Interest on Investments - Zone 115 Los Amigos	-	5	5	5	5
TOTAL REVENUES		$ 36,238	$ 61,307	$ 67,593	$ 79,631	$ 87,903

1982 BENEFIT ASSESSMENT DISTRICT - 152
DEPARTMENT SUMMARY

	2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	3,437	-	4,000	4,000
MAINTENANCE & OPERATIONS	14,553	43,901	34,510	70,068	75,803
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 14,553**	**$ 47,338**	**$ 34,510**	**$ 74,068**	**$ 79,803**

DESCRIPTION:

The 1982 Benefit Assessment District covers the costs associated with the operation and maintenance of the storm drain and flood control facilities constructed with the scope of the development covered in the Zone. Maintenance costs may 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 each zone.

Following is the area of scope for each zone:

Special Assessments - Zone 101 Shiloh Oaks
Special Assessments - Zone 103 Windsor Redwoods
Special Assessments - Zone 104 Manzanita
Special Assessments - Zone 108 Bell Village Comm'l
Special Assessments - Zone 109 Vintage Oaks
Special Assessments - Zone 110 Holiday Inn
Special Assessments - Zone 111 Russian River Brew
Special Assessments - Zone 113 Victorial Oaks
Special Assessments - Zone 115 Los Amigos

SIGNIFICANT CHANGES & EXPENDITURES:

Zone 108 through 115 are new zones that have been added to this budget.

1982 BENEFIT ASSESSMENT DISTRICT - 152
DEPARTMENT DETAIL

	2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
ZONE 101 - SHILOH OAKS					
PERSONNEL					
4120 Extra Help Wages	-	541	-	2,000	2,000
TOTAL PERSONNEL	**$ -**	**$ 541**	**$ -**	**$ 2,000**	**$ 2,000**
MAINTENANCE & OPERATIONS					
4210 Admin Overhead-Zone 1	-	-	200	940	940
4350 Grounds Maintenance	-	20,560	-	20,560	20,560
4435 Operational Expense	-	541	-	541	541
4450 Professional Services	-	-	-	3,508	3,508
4452 Contractual Services	4,282	4,275	-	-	-
TOTAL MAINTENANCE & OPERATIONS	**$ 4,282**	**$ 25,376**	**$ 200**	**$ 25,549**	**$ 25,549**
ZONE 103 - WINDSOR REDWOODS					
PERSONNEL					
4120 Extra Help Wages	-	541	-	-	-
TOTAL PERSONNEL	**$ -**	**$ 541**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS					
4210 Admin Overhead-Zone 1	-	-	541	541	541
4350 Grounds Maintenance	2,006	2,160	1,080	1,080	1,080
4435 Operational Expense	-	541	541	541	541
4450 Professional Services	-	-	526	526	526
4452 Contractual Services	638	826	-	-	-
TOTAL MAINTENANCE & OPERATIONS	**$ 2,644**	**$ 3,527**	**$ 2,688**	**$ 2,688**	**$ 2,688**
ZONE 104 - MANZANITA					
PERSONNEL					
4120 Extra Help Wages	-	1,055	-	-	-
TOTAL PERSONNEL	**$ -**	**$ 1,055**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS					
4210 Admin Overhead-Zone 1	-	-	1,055	1,055	1,055
4350 Grounds Maintenance	2,652	4,000	4,000	4,000	4,000
4370 Parts & Supplies	-	-	1,055	1,055	1,055
4435 Operational Expense	-	1,055	-	-	-
4450 Professional Services	-	-	991	991	991
4452 Contractual Services	1,231	1,650	-	-	-
TOTAL MAINTENANCE & OPERATIONS	**$ 3,883**	**$ 6,705**	**$ 7,101**	**$ 7,101**	**$ 7,101**
ZONE 108 - Bell Village Commercial					
PERSONNEL					
4110 Regular Salaries & Wages	-	400	-	-	-
TOTAL PERSONNEL	**$ -**	**$ 400**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS					
4435 Operational Expense	-	400	500	500	500
4350 Grounds Maintenance	-	-	5,900	5,900	5,900
4435 Operational Expense	-	400	500	500	500
4452 Contractual Services	1,128	936	1,119	1,119	1,119
TOTAL MAINTENANCE & OPERATIONS	**$ 1,128**	**$ 1,736**	**$ 8,019**	**$ 8,019**	**$ 8,019**
ZONE 109 - Vintage Oaks					
PERSONNEL					
4110 Regular Salaries & Wages	-	500	-	-	-
TOTAL PERSONNEL	**$ -**	**$ 500**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS					
4210 Admin Overhead-Zone 1	-	-	1,027	1,027	1,027
4350 Grounds Maintenance	-	-	7,090	7,090	7,090
4435 Operational Expense	-	500	1,027	1,027	1,027
4452 Contractual Services	1,738	1,445	1,482	1,482	1,482
TOTAL MAINTENANCE & OPERATIONS	**$ 1,738**	**$ 1,945**	**$ 10,626**	**$ 10,626**	**$ 10,626**

ZONE 110 - Holiday Inn					
PERSONNEL					
4130 Overtime Wages	-	-	-	2,000	2,000
TOTAL PERSONNEL	**$ -**	**$ -**	**$ -**	**$ 2,000**	**$ 2,000**
MAINTENANCE & OPERATIONS					
4210 Admin Overhead-Zone 1	-	-	-	940	940
4335 Structures/Improvements Maint	-	-	-	2,000	2,000
4350 Grounds Maintenance	-	-	750	1,000	1,000
4435 Operational Expense	-	-	700	700	700
4450 Professional Services	-	-	470	670	670
4452 Contractual Services	92	80	-	-	-
TOTAL MAINTENANCE & OPERATIONS	**$ 92**	**$ 80**	**$ 1,920**	**$ 5,310**	**$ 5,310**
ZONE 111 - Russian River Brewing Company					
PERSONNEL					
4110 Regular Salaries & Wages	-	400	-	-	-
TOTAL PERSONNEL	**$ -**	**$ 400**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS					
4210 Admin Overhead-Zone 1	-	-	400	400	400
4350 Grounds Maintenance	-	4,000	2,500	2,500	2,500
4450 Professional Services	-	-	400	400	400
4452 Contractual Services	786	533	-	-	-
TOTAL MAINTENANCE & OPERATIONS	**$ 786**	**$ 4,533**	**$ 3,300**	**$ 3,300**	**$ 3,300**
ZONE 113 - Victoria Oaks					
PERSONNEL					
4110 Regular Salaries & Wages	-	-	-	-	-
TOTAL PERSONNEL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS					
4350 Grounds Maintenance	-	-	-	3,500	7,000
4450 Professional Services	-	-	656	835	1,670
4452 Contractual Services	-	-	-	400	800
4487 Utilities, Gas & Electric	-	-	-	1,000	2,000
TOTAL MAINTENANCE & OPERATIONS	**$ -**	**$ -**	**$ 656**	**$ 5,735**	**$ 11,470**
ZONE 115 - Los Amigos					
PERSONNEL					
4110 Regular Salaries & Wages	-	-	-	-	-
TOTAL PERSONNEL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS					
4210 Admin Overhead-Zone 1	-	-	-	600	600
4350 Grounds Maintenance	-	-	-	540	540
4450 Professional Services	-	-	-	200	200
4487 Utilities, Gas & Electric	-	-	-	400	400
TOTAL MAINTENANCE & OPERATIONS	**$ -**	**$ -**	**$ -**	**$ 1,740**	**$ 1,740**
TOTAL EXPENDITURE	**$ 14,553**	**$ 47,338**	**$ 34,510**	**$ 74,068**	**$ 79,803**

GENERAL GOVERNMENT STABILIZATION FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2015-16	2016-17	2017-18	2018-19
Estimated Beginning Fund Balance	$ -	$ -	$ -	$ 2,000,000
Estimated Revenue	-	-	-	-
Transfers-In	-	-	2,000,000	-
Estimated Funds Available	-	-	2,000,000	2,000,000
Estimated Expenditures	-	-	-	-
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	-	-	-	-
Estimated Ending Fund Balance	$ -	$ -	$ 2,000,000	$ 2,000,000

EXPLANATION OF RESERVES

	2015-16	2016-17	2017-18	2018-19
Contingencies	$ -	$ -	$ 2,000,000	$ 2,000,000
Fund Balance	$ -	$ -	$ 2,000,000	$ 2,000,000

GENERAL GOVERNMENT STABILIZATION FUND REVENUE SUMMARY

		2015-16 ACTUAL REVENUE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
USE OF MONEY & PROPERTY						
3410	Interest On Investments	-	-	-	-	-
INTERGOVERNMENTAL						

STABILIZATION FUND - 160
DEPARTMENT SUMMARY

	2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

DESCRIPTION:

The General Governmental Stabilization Fund, also known as a "rainy day fund", has been set up to be used as a reserve to offset uncontrollable, outside influences on the Town's governmental fund balance including times when regular income is disrupted, unfunded mandates that have a significant impact on the General Governmental Funds or any other external or uncontrollable forces that will have a significant and negative impact on the Town's ability to provide its standard level of operations. Examples of when these funds can be used include Emergency Operations Center funds,CalPERS Unfunded Liabilities, negative impacts on revenue due to economic conditions such as The Great Recession.

This fund is not intended to be used for increases in expenses or decreases in revenues that the Town has direct control over, such as cost of living adjustments, new programs or services, additional headcount for things other than EOC/unfunded mandates, annual inflationary adjustments, electing to discontinue or hold revenue streams for atypical low amount, or other expenditures that the Town has the direct ability to control or mitigate.

SIGNIFICANT CHANGES & EXPENDITURES:

The revenues contributed into this fund from FY2017-18 is an initial deposit allocated from the General Capital Replacement Fund. The contributions for FY2018-19 are from the General Fund and Gas Tax Fund to be used for planned CalPERS unfunded accrued liabilities (UAL) forecasted through the next 10 fiscal years.

Expenditures from this fund will be made when CalPERS issues invoices for the UAL.

STABILIZATION FUND - 160-30
DEPARTMENT DETAIL

	2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
MAINTENANCE & OPERATIONS					
4435 Operational Expense	-	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CAPITAL OUTLAY					
4510 Corp Yard & Civic Ctr Pavement Maint	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

ABANDONED VEHICLE ABATEMENT PROGRAM FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2015-16	2016-17	2017-18	2018-19
Estimated Beginning Fund Balance	$ 90,496	$ 112,457	$ 123,237	$ 118,856
Estimated Revenue	22,999	10,781	13,784	13,788
Transfers-In	-	-	-	-
Estimated Funds Available	113,495	123,237	137,022	132,644
Estimated Expenditures	1,038	-	18,166	18,290
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	1,038	-	18,166	18,290
Estimated Ending Fund Balance	$ 112,457	$ 123,237	$ 118,856	$ 114,354

EXPLANATION OF RESERVES

	2015-16	2016-17	2017-18	2018-19
Contingencies	$ 112,457	$ 123,237	$ 118,856	$ 114,354
Fund Balance	$ 112,457	$ 123,237	$ 118,856	$ 114,354

ABANDONED VEHICLE ABATEMENT PROGRAM FUND REVENUE SUMMARY

	2015-16 ACTUAL REVENUE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
USE OF MONEY & PROPERTY					
3410 Interest On Investments	82	317	781	784	788
INTERGOVERNMENTAL					
3570 Abandoned Vehicle Abate Prog	17,639	20,000	10,000	13,000	13,000
TOTAL REVENUES	$ 17,721	$ 20,317	$ 10,781	$ 13,784	$ 13,788

ABANDONED VEHICLE ABATEMENT PROGRAM - 165
DEPARTMENT SUMMARY

	2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	1,038	14,813	-	18,166	18,290
CAPITAL OUTLAY	-	23,900	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 1,038**	**$ 38,713**	**$ -**	**$ 18,166**	**$ 18,290**

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

		2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
MAINTENANCE & OPERATIONS						
4360	Postage	319	255	-	300	307
4425	Computer Expense	-	1,911	-	2,002	2,098
4435	Operational Expense	520	494	-	528	541
4452	Contractual Services	-	12,000	-	15,000	15,000
4486	Communications	199	153	-	336	344
TOTAL MAINTENANCE & OPERATIONS		**$ 1,038**	**$ 14,813**	**$ -**	**$ 18,166**	**$ 18,290**
CAPITAL OUTLAY						
4570	Vehicle Acquisition	-	23,900	-	-	-
TOTAL CAPITAL OUTLAY		**$ -**	**$ 23,900**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURE		**$ 1,038**	**$ 38,713**	**$ -**	**$ 18,166**	**$ 18,290**

COMMUNITY DEVELOPMENT BLOCK GRANT FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2015-16	2016-17	2017-18	2018-19
Estimated Beginning Fund Balance	$ (988)	$ 14,803	$ 19,371	$ 19,371
Estimated Revenue	135,511	64,568	227,095	0
Transfers-In	-	-	-	-
Estimated Funds Available	134,523	79,371	246,466	19,371
Estimated Expenditures	119,720	60,000	227,095	-
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	119,720	60,000	227,095	-
Estimated Ending Fund Balance	$ 14,803	$ 19,371	$ 19,371	$ 19,371

EXPLANATION OF RESERVES

	2015-16	2016-17	2017-18	2018-19
Contingencies	$ 14,803	$ 19,371	$ 19,371	$ 19,371
Fund Balance	$ 14,803	$ 19,371	$ 19,371	$ 19,371

COMMUNITY DEVELOPMENT BLOCK GRANT FUND REVENUE SUMMARY

		2015-16 ACTUAL REVENUE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
INTERGOVERNMENTAL						
3524	Town Green Playground	-	-	60,000	-	-
3524	Staff Road Sidewalk Phase II	-	-	-	119,095	-
3524	Starr Road - Vivian Court to WRR	-	-	-	108,000	-
3524	Starr Road Sidewalk	135,511	4,568	4,568	-	-
TOTAL REVENUES		$ 135,511	$ 4,568	$ 64,568	$ 227,095	$ -

COMMUNITY DEVELOPMENT BLOCK GRANT - 170
DEPARTMENT SUMMARY

	2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	-	-	-	-	-
CAPITAL OUTLAY	119,720	240,740	60,000	227,095	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 119,720**	**$ 240,740**	**$ 60,000**	**$ 227,095**	**$ -**

DESCRIPTION:

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

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

SIGNIFICANT CHANGES & EXPENDITURES:

The Town has successfully leveraged CDBG funds to undertake projects to improve accessibility and ensure Town facilities are compliant with the Americans with Disabilities Act (ADA). Recently completed projects include ADA improvements to the Town Green Playground and the Starr Road Sidewalk. Future projects planned to use CDBG funds are on Starr Road including Phase 2 of the sidwalk and Vivian Court to Windsor River Road.

Under the current Federal government administration, the availability of future funding for Community Development Block Grants remains uncertain. The Town will continue to request funds as part of the CDBG until such time no additional funds are made available.

COMMUNITY DEVELOPMENT BLOCK GRANT - 170
DEPARTMENT DETAIL

		2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
CAPITAL OUTLAY						
4510	Construction-Robbins Park Improve	-	2,000	-	-	-
4510	Town Green Improvements	-	60,000	60,000	-	-
4510	Unidentified Cdbg Future Project	-	65,000	-	-	-
4510	Construction-Starr Road Sidewalk	94,863	4,138	-	-	-
4510	Starr Road Phase 2	24,858	109,602	-	119,095	-
4510	Starr Road Vivian Court To Wrr	-	-	-	108,000	-
TOTAL CAPITAL OUTLAY		**$ 119,720**	**$ 240,740**	**$ 60,000**	**$ 227,095**	**$ -**
TOTAL EXPENDITURE		**$ 119,720**	**$ 240,740**	**$ 60,000**	**$ 227,095**	**$ -**

PUBLIC, EDUCATION & GOVERNMENTAL GRANT FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2015-16	2016-17	2017-18	2018-19
Estimated Beginning Fund Balance	$ 211,670	$ 218,902	$ 55,229	$ 74,965
Estimated Revenue	38,638	46,727	46,736	46,745
Transfers-In	-	-	-	-
Estimated Funds Available	250,308	265,629	101,965	121,710
Estimated Expenditures	31,407	210,400	27,000	27,000
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	31,407	210,400	27,000	27,000
Estimated Ending Fund Balance	$ 218,902	$ 55,229	$ 74,965	$ 94,710

EXPLANATION OF RESERVES

	2015-16	2016-17	2017-18	2018-19
Contingencies	$ 218,902	$ 55,229	$ 74,965	$ 94,710
Fund Balance	$ 218,902	$ 55,229	$ 74,965	$ 94,710

PUBLIC, EDUCATION & GOVERNMENTAL GRANT FUND REVENUE SUMMARY

	2015-16 ACTUAL REVENUE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
USE OF MONEY & PROPERTY					
3410 Interest On Investments	409	819	1,727	1,736	1,745
INTERGOVERNMENTAL					
3512 Other Grants	67,787	78,576	45,000	45,000	45,000
OTHER FINANCING SOURCES					
3801 Miscellaneous Revenues	3,995	-	-	-	-
TOTAL REVENUES	$ 72,191	$ 79,395	$ 46,727	$ 46,736	$ 46,745

PUBLIC, EDUCATION & GOVERNMENTAL GRANT - 175
DEPARTMENT SUMMARY

	2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	31,407	33,056	25,400	27,000	27,000
CAPITAL OUTLAY	-	118,310	185,000	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 31,407**	**$ 151,366**	**$ 210,400**	**$ 27,000**	**$ 27,000**

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.

On July 2, 2008 Town Council proposed Ordinance 2008-240, including Section 15-4-115 of the Town of Windsor Code (Town Code), which imposes a PEG fee on state cable franchisees operating within the Town as authorized in the Digital Infrastructure Video and Competition Act of 2006 (DIVCA). DIVCA also provides in Section 5870(n) of the California Public Utilities Code, that a PEG fee ordinance must be reauthorized upon expiration of an applicable state franchise. To prevent any lapse in the collection and remission of the PEG fee, in FY2016-17 Council adopted an ordinance that added a provision to Section 15-4-115 of the Town Code stating that the PEG fee is automatically reauthorized; this ensures that the Town will automatically receive PEG fees until cancelled.

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

		2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
MAINTENANCE & OPERATIONS						
4260	Professional Development	-	-	-	-	-
4425	Computer Expense	5,999	8,800	2,000	2,000	2,000
4435	Operational Expense	25,407	23,256	23,000	25,000	25,000
4450	Professional Services	-	1,000	400	-	-
TOTAL MAINTENANCE & OPERATIONS		**$ 31,407**	**$ 33,056**	**$ 25,400**	**$ 27,000**	**$ 27,000**
CAPITAL OUTLAY						
4510	Council Chambers	-	118,310	185,000	-	-
TOTAL CAPITAL OUTLAY		**$ -**	**$ 118,310**	**$ 185,000**	**$ -**	**$ -**
TOTAL EXPENDITURE		**$ 31,407**	**$ 151,366**	**$ 210,400**	**$ 27,000**	**$ 27,000**

STRONG MOTION EDUCATION & DATA FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2015-16	2016-17	2017-18	2018-19
Estimated Beginning Fund Balance	$ 6,741	$ 6,833	$ 5,015	$ 3,197
Estimated Revenue	93	182	182	183
Transfers-In	-	-	-	-
Estimated Funds Available	6,833	7,015	5,197	3,380
Estimated Expenditures	-	2,000	2,000	2,000
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	-	2,000	2,000	2,000
Estimated Ending Fund Balance	$ 6,833	$ 5,015	$ 3,197	$ 1,380

EXPLANATION OF RESERVES

	2015-16	2016-17	2017-18	2018-19
Contingencies	$ 6,833	$ 5,015	$ 3,197	$ 1,380
Fund Balance	$ 6,833	$ 5,015	$ 3,197	$ 1,380

STRONG MOTION EDUCATION & DATA FUND REVENUE SUMMARY

	2015-16 ACTUAL REVENUE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
USE OF MONEY & PROPERTY					
3410 Interest On Investments	(30)	31	82	82	83
OTHER REVENUE					
3565 Seismic Education	124	30	100	100	100
TOTAL REVENUES	$ 93	$ 61	$ 182	$ 182	$ 183

STRONG MOTION EDUCATION & DATA FUND - 180
DEPARTMENT SUMMARY

	2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	-	-	2,000	2,000	2,000
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ -**	**$ -**	**$ 2,000**	**$ 2,000**	**$ 2,000**

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

	2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
MAINTENANCE & OPERATIONS					
4250 Mtgs,Conf,Trvl,Training	-	-	2,000	2,000	2,000
TOTAL MAINTENANCE & OPERATIONS	**$ -**	**$ -**	**$ 2,000**	**$ 2,000**	**$ 2,000**
TOTAL EXPENDITURE	**$ -**	**$ -**	**$ 2,000**	**$ 2,000**	**$ 2,000**

INCLUSIONARY HOUSING FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2015-16	2016-17	2017-18	2018-19
Estimated Beginning Fund Balance	$ 1,154,753	$ 1,246,431	$ 1,246,431	$ 444,431
Estimated Revenue	91,678	-	550,000	-
Transfers-In	-	-	-	-
Estimated Funds Available	1,246,431	1,246,431	1,796,431	444,431
Estimated Expenditures	-	-	1,232,000	66,120
Transfers-Out	-	-	120,000	55,000
Total Est. Expenditures & Transfers-Out	-	-	1,352,000	121,120
Estimated Ending Fund Balance	$ 1,246,431	$ 1,246,431	$ 444,431	$ 323,311

EXPLANATION OF RESERVES

	2015-16	2016-17	2017-18	2018-19
Contingencies	$ 1,246,431	$ 1,246,431	$ 444,431	$ 323,311
Fund Balance	$ 1,246,431	$ 1,246,431	$ 444,431	$ 323,311

INCLUSIONARY HOUSING FUND REVENUE SUMMARY

	2015-16 ACTUAL REVENUE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
USE OF MONEY & PROPERTY					
3410 Interest On Investments	-	-	-	-	-
OTHER REVENUE					
3565 In Lieu Fee	-	-	-	550,000	-
TOTAL REVENUES	$ -	$ -	$ -	$ 550,000	$ -

INCLUSIONARY HOUSING - 181
DEPARTMENT SUMMARY

	2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	-	-	-	1,232,000	66,120
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	120,000	55,000
TOTAL	**$ -**	**$ -**	**$ -**	**$ 1,352,000**	**$ 121,120**

DESCRIPTION:

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

SIGNIFICANT CHANGES & EXPENDITURES:

Two housing consultants have been retained to assist staff with the Town's housing related programs. Current programs where consultant assistance is being provided include: technical assistance on the update to the Town's Inclusionary Housing Ordinance; technical assistance with the "NOFA" process for expenditure of the Town's Inclusionary Housing funds (see below); and monitoring of existing affordable housing units that have received public funding subsidies through the Town and maintenance of associated records.

In 2017, the Town issued a "Notice of Funding Availability" (NOFA) for use of up to $1.1 million dollars in the Town's Inclusionary Housing fund to assist with the development of affordable housing units within town limits. Two applications were received in response, with an award of most of the available funding expected to occur in FY2017-18.

Staff anticipates payment of approximately $550,000.00 in housing fees in FY2017-18 from the developer of the Victoria Oaks subdivision project, which is currently in building permit plan check review.

INCLUSIONARY HOUSING - 181
DEPARTMENT DETAIL

		2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
MAINTENANCE & OPERATIONS						
4280	Legal Expense	-	-	-	6,000	6,120
4450	Professional Services	-	-	-	30,000	-
4452	Contractual Services	-	-	-	1,196,000	60,000
TOTAL MAINTENANCE & OPERATIONS		**$ -**	**$ -**	**$ -**	**$ 1,232,000**	**$ 66,120**
TOTAL EXPENDITURE		**$ -**	**$ -**	**$ -**	**$ 1,352,000**	**$ 121,120**

GENERAL CAPITAL REPLACEMENT ADMIN SERVICES FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2015-16	2016-17	2017-18	2018-19
Estimated Beginning Fund Balance	$ 9,285,360	$ 7,834,696	$ 6,602,263	$ 163,583
Estimated Revenue	135,284	114,168	40,000	40,200
Transfers-In	-	-	-	100,000
Estimated Funds Available	9,420,644	7,948,865	6,642,263	303,783
Estimated Expenditures	1,585,947	1,346,602	475,000	100,000
Transfers-Out	-	-	6,003,680	-
Total Est. Expenditures & Transfers-Out	1,585,947	1,346,602	6,478,680	100,000
Estimated Ending Fund Balance	$ 7,834,696	$ 6,602,263	$ 163,583	$ 203,783

EXPLANATION OF RESERVES

	2015-16	2016-17	2017-18	2018-19
Contingencies	$ 7,834,696	$ 6,602,263	$ 163,583	$ 203,783
Fund Balance	$ 7,834,696	$ 6,602,263	$ 163,583	$ 203,783

GENERAL CAPITAL REPLACEMENT ADMIN SERVICES FUND
REVENUE SUMMARY

		2015-16 ACTUAL REVENUE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
USE OF MONEY & PROPERTY						
3410	Interest On Investments	113,569	35,565	104,430	40,000	40,200
INTERGOVERNMENTAL						
3526	TFCA Pedestrian Enhancement	-	-	-	-	-
OTHER REVENUE						
3801	Miscellaneous Revenues	-	-	9,738	-	-
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	-	-	100,000
TOTAL REVENUES		$ 420,799	$ 569,660	$ 114,168	$ 40,000	$ 140,200

GENERAL CAPITAL REPLACEMENT - ADMINISTRATIVE SERVICES - 185-40
DEPARTMENT SUMMARY

	2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	-	275,000	250,000	100,000	100,000
CAPITAL OUTLAY	937,664	939,600	896,602	375,000	-
OTHER FINANCING USES	-	-	-	6,003,680	-
TOTAL	**$ 937,664**	**$ 1,214,600**	**$ 1,146,602**	**$ 6,478,680**	**$ 100,000**

DESCRIPTION:

This Capital Replacement Fund is to set aside monies for the replacement of capital equipment associated with technology related and Town-wide activities centralized and managed by the Administrative Services Department. These activities include Town-owned computers, internet bandwidth, telecommunications systems, storage, network, servers and other IT-related services. The primary funding source for this fund is the General Fund.

SIGNIFICANT CHANGES & EXPENDITURES:

As a result of the recent impacts from internal activities (ex. impact and other fee studies) as well as external economic-driven impacts (ex. CalPERS unfunded accrued liability) this fund is being restructured. In FY2017-18 this fund will be spilt into specific activities that the General Capital Replacement fund originally intended to serve. The new funds that will be created include:

- Fund 185 - General Capital Replacement - Administrative Services
- Fund 186 - General Capital Replacement - Parks & Recreation
- Fund 187 - General Capital Replacement - Non-Departmental/Other (Inclusionary Housing, Police, Fire, etc.)
- Fund 188 - General Capital Replacement - Public Works
- Fund 160 - General Government Stabilization Fund

Each new fund will receive an initial deposit from the General Capital Replacement fund in FY2017-18, and starting FY2018-19 those funds will receive their funding directly from their source and department (primarily the General Fund).

GENERAL CAPITAL REPLACEMENT - ADMINISTRATIVE SERVICES - 185-40
DEPARTMENT DETAIL

		2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
MAINTENANCE & OPERATIONS						
4425	Computer Expense	-	275,000	250,000	100,000	100,000
TOTAL MAINTENANCE & OPERATIONS		**$ -**	**$ 275,000**	**$ 250,000**	**$ 100,000**	**$ 100,000**
CAPITAL OUTLAY						
4510	Voip Telephone System	3,032	80,000	-	375,000	-
4540	Equipment Acquisition	62,875	236,250	-	-	-
4570	Mobile Equip & Vehicle Acquist	27,675	-	-	-	-
4997	Pays Program Funding	-	-	-	-	-
4510	Library Carpet Replacement	-	-	-	-	-
4510	Community Center Window Replacemen	-	-	-	-	-
4510	Pleasant Oak Park Improvements	104,673	35,980	-	-	-
4510	Keiser Park	31,812	142,118	142,118	-	-
4510	Esposti Park Improvements	109,228	17,772	17,772	-	-
4510	Pueblo Viejo Park Improvements	-	-	-	-	-
4510	Sutton Park Improvements	237,270	3,630	3,630	-	-
4510	Robbins Park	106,200	(26,200)	26,200	-	-
4510	Town Green Improvements	53,640	131,360	400,000	-	-
4510	Police Station Addition	110,150	(75,200)	76,357	-	-
4510	Bldg 400 Council Chamber Improvement	21,132	143,868	145,000	-	-
4510	Town Facilities Security Upgrades	69,928	35,072	35,072	-	-
4510	Town Green Fountain Vault Improvemen	50	189,950	50,453	-	-
4540	Exchange Bank Electronic Display	-	-	-	-	-
4510	Town Green Fountain Monument	-	-	-	-	-
4510	Town Green Timeline Walk	-	25,000	-	-	-
TOTAL CAPITAL OUTLAY		**$ 937,664**	**$ 939,600**	**$ 896,602**	**$ 375,000**	**$ -**
OTHER FINANCING USES						
Stabilization Fund Transfer Out:						
4901	Capital Replacement for IT/ASD	-	-	-	-	-
4901	Capital Replacement for Parks	-	-	-	600,000	-
4901	Capital Replacement for Facilities	-	-	-	100,000	-
4901	Capital Replacement for Recreation	-	-	-	100,000	-
4901	Capital Replacement for Non-Departmen	-	-	-	50,000	-
4901	Capital Replacement for Public Works	-	-	-	1,000,000	-
4901	Holiday Inn Impact Loan	-	-	-	1,303,680	-
4901	Other Capital - Non Departmental	-	-	-	850,000	-
4901	General Fund Stabilization Fund	-	-	-	2,000,000	-
TOTAL OTHER FINANCING USES		**$ -**	**$ -**	**$ -**	**$ 6,003,680**	**$ -**
TOTAL EXPENDITURE		**$ 937,664**	**$ 1,214,600**	**$ 1,146,602**	**$ 6,478,680**	**$ 100,000**

GENERAL CAPITAL REPLACEMENT - POLICE - 185-50
DEPARTMENT SUMMARY

	2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	-	-	-	-	-
CAPITAL OUTLAY	648,283	286,838	200,000	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 648,283**	**$ 286,838**	**$ 200,000**	**$ -**	**$ -**

DESCRIPTION:

The primary purpose of the Capital Replacement Fund is to set aside monies for the replacement of Police-related capital equipment including fleet vehicles, buildings and other related assets and capital. The primary funding source is the General Fund.

SIGNIFICANT CHANGES & EXPENDITURES:

Beginning FY2017-18 this fund will be closed and all future Police-related capital replacement expenditures will be moved into fund 187-50.

GENERAL CAPITAL REPLACEMENT - POLICE - 185-50
DEPARTMENT DETAIL

		2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
CAPITAL OUTLAY						
4570	Mobile Equip & Vehicle Acquist	90,277	160,000	100,000	-	-
4510	Police Station Addition	558,006	126,838	100,000	-	-
TOTAL CAPITAL OUTLAY		**$ 648,283**	**$ 286,838**	**$ 200,000**	**$ -**	**$ -**
TOTAL EXPENDITURE		**$ 648,283**	**$ 286,838**	**$ 200,000**	**$ -**	**$ -**

GENERAL CAPITAL REPLACEMENT PARKS & REC FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2015-16	2016-17	2017-18	2018-19
Estimated Beginning Fund Balance	$ -	$ -	$ -	$ 358,153
Estimated Revenue	-	-	10,000	10,050
Transfers-In	-	-	800,000	200,000
Estimated Funds Available	-	-	810,000	568,203
Estimated Expenditures	-	-	451,847	338,500
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	-	-	451,847	338,500
Estimated Ending Fund Balance	$ -	$ -	$ 358,153	$ 229,703

EXPLANATION OF RESERVES

	2015-16	2016-17	2017-18	2018-19
Contingencies	$ -	$ -	$ 358,153	$ 229,703
Fund Balance	$ -	$ -	$ 358,153	$ 229,703

GENERAL CAPITAL REPLACEMENT PARKS & REC FUND
REVENUE SUMMARY

		2015-16 ACTUAL REVENUE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
USE OF MONEY & PROPERTY						
3410	Interest On Investments	-	-	-	10,000	10,050

GENERAL CAPITAL REPLACEMENT - PARKS - 186-74
DEPARTMENT SUMMARY

	2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	369,500	299,000
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ -**	**$ -**	**$ -**	**$ 369,500**	**$ 299,000**

DESCRIPTION:

This Capital Replacement Fund is to set aside monies for the replacement of capital equipment associated with Town Parks. The primary funding source for this fund is the General Fund and Grants.

SIGNIFICANT CHANGES & EXPENDITURES:

As a result of the recent impacts from internal activities (ex. impact and other fee studies) as well as external economic-driven impacts (ex. CalPERS unfunded accrued liability) this fund is being restructured. In FY2017-18 this fund will be spilt into specific activities that the General Capital Replacement fund originally intended to serve. The new funds that will be created include:

- Fund 185 - General Capital Replacement - Administrative Services
- Fund 186 - General Capital Replacement - Parks & Recreation
- Fund 187 - General Capital Replacement - Non-Departmental/Other (Inclusionary Housing, Police, Fire, etc.)
- Fund 188 - General Capital Replacement - Public Works
- Fund 160 - General Government Stabilization Fund

Each new fund will receive an initial deposit from the General Capital Replacement fund in FY2017-18, and starting FY2018-19 those funds will receive their funding directly from their source and department (primarily the General Fund).

Proposed for this fund include replacing the existing Town Green Fountain Vault to an above-ground vault and Michael A Hall Park improvements.

GENERAL CAPITAL REPLACEMENT - PARKS - 186-74
DEPARTMENT DETAIL

		2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
MAINTENANCE & OPERATIONS						
4435	Operational Expense	-	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CAPITAL OUTLAY						
4510	Michael A Hall Park Improvements	-	-	-	21,000	299,000
4510	Wilson Lighting Improvements	-	-	-	-	-
4510	Keiser Park Improvements	-	-	-	-	-
4510	Town Green Fountain Vault Improvemen	-	-	-	348,500	-
TOTAL CAPITAL OUTLAY		**$ -**	**$ -**	**$ -**	**$ 369,500**	**$ 299,000**
TOTAL EXPENDITURE		**$ -**	**$ -**	**$ -**	**$ 369,500**	**$ 299,000**

GENERAL CAPITAL REPLACEMENT - FACILITIES - 186-76
DEPARTMENT SUMMARY

	2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	46,847	7,000
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ -**	**$ -**	**$ -**	**$ 46,847**	**$ 7,000**

DESCRIPTION:

This Capital Replacement Fund is to set aside monies for the replacement of capital equipment associated with Town Facilitites. The primary funding source for this fund is the General Fund and Grants.

SIGNIFICANT CHANGES & EXPENDITURES:

As a result of the recent impacts from internal activities (ex. impact and other fee studies) as well as external economic-driven impacts (ex. CalPERS unfunded accrued liability) this fund is being restructured. In FY2017-18 this fund will be spilt into specific activities that the General Capital Replacement fund originally intended to serve. The new funds that will be created include:

- Fund 185 - General Capital Replacement - Administrative Services
- Fund 186 - General Capital Replacement - Parks & Recreation
- Fund 187 - General Capital Replacement - Non-Departmental/Other (Inclusionary Housing, Police, Fire, etc.)
- Fund 188 - General Capital Replacement - Public Works
- Fund 160 - General Government Stabilization Fund

Each new fund will receive an initial deposit from the General Capital Replacement fund in FY2017-18, and starting FY2018-19 those funds will receive their funding directly from their source and department (primarily the General Fund).

GENERAL CAPITAL REPLACEMENT - FACILITIES - 186-76
DEPARTMENT DETAIL

		2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
CAPITAL OUTLAY						
4510	PW LED light conversion	-	-	-	8,547	-
4510	Tennis Court Resurfacing	-	-	-	24,000	-
4510	Tennis Court LED Light Conversion	-	-	-	14,300	-
4510	Community Center Exterior Building Sign Replac	-	-	-	-	7,000
TOTAL CAPITAL OUTLAY		**$ -**	**$ -**	**$ -**	**$ 46,847**	**$ 7,000**
TOTAL EXPENDITURE		**$ -**	**$ -**	**$ -**	**$ 46,847**	**$ 7,000**

GENERAL CAPITAL REPLACEMENT - RECREATION - 186-91
DEPARTMENT SUMMARY

	2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	35,500	32,500
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ -**	**$ -**	**$ -**	**$ 35,500**	**$ 32,500**

DESCRIPTION:

This Capital Replacement Fund is to set aside monies for the replacement of capital equipment associated with Town Recreation. The primary funding source for this fund is the General Fund and Grants.

SIGNIFICANT CHANGES & EXPENDITURES:

As a result of the recent impacts from internal activities (ex. impact and other fee studies) as well as external economic-driven impacts (ex. CalPERS unfunded accrued liability) this fund is being restructured. In FY2017-18 this fund will be spilt into specific activities that the General Capital Replacement fund originally intended to serve. The new funds that will be created include:

- Fund 185 - General Capital Replacement - Administrative Services
- Fund 186 - General Capital Replacement - Parks & Recreation
- Fund 187 - General Capital Replacement - Non-Departmental/Other (Inclusionary Housing, Police, Fire, etc.)
- Fund 188 - General Capital Replacement - Public Works
- Fund 160 - General Government Stabilization Fund

Each new fund will receive an initial deposit from the General Capital Replacement fund in FY2017-18, and starting FY2018-19 those funds will receive their funding directly from their source and department (primarily the General Fund).

GENERAL CAPITAL REPLACEMENT - RECREATION - 186-91
DEPARTMENT DETAIL

		2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
MAINTENANCE & OPERATIONS						
4435	Operational Expense	-	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CAPITAL OUTLAY						
4520	Equipment - Gator/Field Cart	-	-	-	-	-
4570	Vehicle - Replace Van	-	-	-	35,500	-
4570	Vehicle - Replace Pick Up Truck	-	-	-	-	32,500
TOTAL CAPITAL OUTLAY		**$ -**	**$ -**	**$ -**	**$ 35,500**	**$ 32,500**
TOTAL EXPENDITURE		**$ -**	**$ -**	**$ -**	**$ 35,500**	**$ 32,500**

GENERAL CAPITAL REPLACEMENT NON-DEPARTMENTAL FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2015-16	2016-17	2017-18	2018-19
Estimated Beginning Fund Balance	$ -	$ -	$ -	$ 910,000
Estimated Revenue	-	-	10,000	10,050
Transfers-In	-	-	2,203,680	25,000
Estimated Funds Available	-	-	2,213,680	945,050
Estimated Expenditures	-	-	-	5,000
Transfers-Out	-	-	1,303,680	-
Total Est. Expenditures & Transfers-Out	-	-	1,303,680	5,000
Estimated Ending Fund Balance	$ -	$ -	$ 910,000	$ 940,050

EXPLANATION OF RESERVES

	2015-16	2016-17	2017-18	2018-19
Contingencies	$ -	$ -	$ 910,000	$ 940,050
Fund Balance	$ -	$ -	$ 910,000	$ 940,050

GENERAL CAPITAL REPLACEMENT NON-DEPARTMENTAL FUND
REVENUE SUMMARY

	2015-16 ACTUAL REVENUE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
USE OF MONEY & PROPERTY					
3410 Interest On Investments	-	-	-	10,000	10,050
INTERGOVERNMENTAL					
3918 Transfer In - Non-Departmental	-	-	-	2,203,680	25,000

CAPITAL REPLACEMENT FUND - NON DEPARTMENTAL - 187
DEPARTMENT SUMMARY

	2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	5,000
OTHER FINANCING USES	-	-	-	1,303,680	-
TOTAL	**$ -**	**$ -**	**$ -**	**$ 1,303,680**	**$ 5,000**

DESCRIPTION:

This Capital Replacement Fund is to set aside monies for the replacement of capital equipment associated with Town non-departmental activities including Police, Fire, Inclusionary Housing and other non-departmental activities. The primary funding source for this fund is the General Fund.

SIGNIFICANT CHANGES & EXPENDITURES:

As a result of the recent impacts from internal activities (ex. impact and other fee studies) as well as external economic-driven impacts (ex. CalPERS unfunded accrued liability) this fund is being restructured. In FY2017-18 this fund will be spilt into specific activities that the General Capital Replacement fund originally intended to serve. The new funds that will be created include:

- Fund 185 - General Capital Replacement - Administrative Services
- Fund 186 - General Capital Replacement - Parks & Recreation
- Fund 187 - General Capital Replacement - Non-Departmental/Other (Inclusionary Housing, Police, Fire, etc.)
- Fund 188 - General Capital Replacement - Public Works
- Fund 160 - General Government Stabilization Fund

Each new fund will receive an initial deposit from the General Capital Replacement fund in FY2017-18, and starting FY2018-19 those funds will receive their funding directly from their source and department (primarily the General Fund).

Capital Replacement - Other
DEPARTMENT DETAIL

		2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
CAPITAL OUTLAY						
4510	Windsor Fire Station 21 Building Improvements	-	-	-	-	-
4510	Windsor Fire Station 22 Building Improvements	-	-	-	-	-
4540	Equipment	-	-	-	-	5,000
TOTAL CAPITAL OUTLAY		**$ -**	**$ -**	**$ -**	**$ -**	**$ 5,000**

OTHER FINANCING USES

CAPITAL REPLACEMENT - PUBLIC WORKS FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2015-16	2016-17	2017-18	2018-19
Estimated Beginning Fund Balance	$ -	$ -	$ -	$ 880,000
Estimated Revenue	-	-	-	-
Transfers-In	-	-	1,000,000	-
Estimated Funds Available	-	-	1,000,000	880,000
Estimated Expenditures	-	-	120,000	207,000
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	-	-	120,000	207,000
Estimated Ending Fund Balance	$ -	$ -	$ 880,000	$ 673,000

EXPLANATION OF RESERVES

	2015-16	2016-17	2017-18	2018-19
Contingencies	$ -	$ -	$ 880,000	$ 673,000
Fund Balance	$ -	$ -	$ 880,000	$ 673,000

CAPITAL REPLACEMENT - PUBLIC WORKS FUND REVENUE SUMMARY

	2015-16 ACTUAL REVENUE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
USE OF MONEY & PROPERTY					
3410 Interest On Investments	-	-	-	-	-
INTERGOVERNMENTAL					
3918 Transfer In - Non-Departmental	-	-	-	1,000,000	-

CAPITAL REPLACEMENT - ENGINEERING - 188
DEPARTMENT SUMMARY

	2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	80,000	37,000
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ -**	**$ -**	**$ -**	**$ 80,000**	**$ 37,000**

DESCRIPTION:

This Capital Replacement Fund is to set aside monies for the replacement of capital equipment associated with Town activitites related to Engineering. The primary funding source for this fund is the General Fund.

SIGNIFICANT CHANGES & EXPENDITURES:

As a result of the recent impacts from internal activities (ex. impact and other fee studies) as well as external economic-driven impacts (ex. CalPERS unfunded accrued liability) this fund is being restructured. In FY2017-18 this fund will be spilt into specific activities that the General Capital Replacement fund originally intended to serve. The new funds that will be created include:

- Fund 185 - General Capital Replacement - Administrative Services
- Fund 186 - General Capital Replacement - Parks & Recreation
- Fund 187 - General Capital Replacement - Non-Departmental/Other (Inclusionary Housing, Police, Fire, etc.)
- Fund 188 - General Capital Replacement - Public Works
- Fund 160 - General Government Stabilization Fund

Each new fund will receive an initial deposit from the General Capital Replacement fund in FY2017-18, and starting FY2018-19 those funds will receive their funding directly from their source and department (primarily the General Fund).

Capital replacement goals for FY2017-19 include:

- Corporation Yard shop replacement and upgrades for Streets Division
- Service truck replacements (2)
- Tractor
- Shared boom truck with Water and Water Reclamation

Capital Replacement - Engineering
DEPARTMENT DETAIL

		2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
CAPITAL OUTLAY						
4510	Public Works DOC	-	-	-	-	22,000
4540	Vehicle Acquisition	-	-	-	80,000	-
4570	Traffic Data Counter	-	-	-	-	15,000
TOTAL CAPITAL OUTLAY		**$ -**	**$ -**	**$ -**	**$ 80,000**	**$ 37,000**

CAPITAL REPLACEMENT - STREETS & DRAINAGE - 188
DEPARTMENT SUMMARY

	2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	40,000	170,000
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ -**	**$ -**	**$ -**	**$ 40,000**	**$ 170,000**

DESCRIPTION:

This Capital Replacement Fund is to set aside monies for the replacement of capital equipment associated with Town activitites related to Streets & Drainage. The primary funding source for this fund is the General Fund.

SIGNIFICANT CHANGES & EXPENDITURES:

As a result of the recent impacts from internal activities (ex. impact and other fee studies) as well as external economic-driven impacts (ex. CalPERS unfunded accrued liability) this fund is being restructured. In FY2017-18 this fund will be spilt into specific activities that the General Capital Replacement fund originally intended to serve. The new funds that will be created include:

- Fund 185 - General Capital Replacement - Administrative Services
- Fund 186 - General Capital Replacement - Parks & Recreation
- Fund 187 - General Capital Replacement - Non-Departmental/Other (Inclusionary Housing, Police, Fire, etc.)
- Fund 188 - General Capital Replacement - Public Works
- Fund 160 - General Government Stabilization Fund

Each new fund will receive an initial deposit from the General Capital Replacement fund in FY2017-18, and starting FY2018-19 those funds will receive their funding directly from their source and department (primarily the General Fund).

The capital replacement goals for FY2017-19 include:

- Public Works Department Operations Center (DOC), building 100 replacement/upgrades
- Replacement of existing vehicle with an electric vehicle and charger unit

Capital Replacement - Streets & Drainage
DEPARTMENT DETAIL

		2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
CAPITAL OUTLAY						
4510	Streets Shop Upgrade	-	-	-	-	40,000
4540	Vehicle Acquisition	-	-	-	40,000	130,000
TOTAL CAPITAL OUTLAY		**$ -**	**$ -**	**$ -**	**$ 40,000**	**$ 170,000**

PUBLIC FACILITIES FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2015-16	2016-17	2017-18	2018-19
Estimated Beginning Fund Balance	$ 698,050	$ 663,102	$ 493,255	$ 409,723
Estimated Revenue	181,896	46,683	158,637	95,826
Transfers-In	-	-	-	-
Estimated Funds Available	879,946	709,785	651,892	505,549
Estimated Expenditures	-	-	-	-
Transfers-Out	216,844	216,530	242,169	215,606
Total Est. Expenditures & Transfers-Out	216,844	216,530	242,169	215,606
Estimated Ending Fund Balance	$ 663,102	$ 493,255	$ 409,723	$ 289,943

EXPLANATION OF RESERVES

	2015-16	2016-17	2017-18	2018-19
Contingencies	$ 663,102	$ 493,255	$ 409,723	$ 289,943
Fund Balance	$ 663,102	$ 493,255	$ 409,723	$ 289,943

PUBLIC FACILITIES FUND REVENUE SUMMARY

	2015-16 ACTUAL REVENUE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
USE OF MONEY & PROPERTY					
3410 Interest On Investments	4,070	1,691	5,768	5,797	5,826
CHARGES FOR SERVICES					
3655 Capacity Fees - Non Residential	39,847	75,000	40,915	152,840	90,000
TOTAL REVENUES	$ 43,917	$ 76,691	$ 46,683	$ 158,637	$ 95,826

PUBLIC FACILITIES - 190-40
DEPARTMENT SUMMARY

	2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	216,844	216,530	216,530	242,169	215,606
TOTAL	**$ 216,844**	**$ 216,530**	**$ 216,530**	**$ 242,169**	**$ 215,606**

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, direct costs associated with impact fee studies associated with Public Faciliies and to pay for design and construction of designated public facilities.

SIGNIFICANT CHANGES & EXPENDITURES:

In FY2016-17 the Town underwent a study of its Public Facilities Impact Fees and as a result of the study it was determined that the fees collected for Police Public Facilities should be split into its own fund. Effective FY2017-18 the Public Facilities fund only accounts for General Fund Public Facilities and does not include Fire, Police, Water or Water Reclamation facilities.

PUBLIC FACILITIES - 190-40
DEPARTMENT DETAIL

		2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
OTHER FINANCING USES						
4919	Transfer-Out-Public Faclty Fd	-	-	-	25,000	0
4919	Transfer Out - Debt Service Fund	138,475	137,933	137,933	139,526	138,359
4919	Transfer Out - Water Reclamation Operations	39,185	39,299	39,299	38,822	38,624
4919	Transfer Out - Water Operations	39,184	39,298	39,298	38,822	38,624
TOTAL OTHER FINANCING USES		**$ 216,844**	**$ 216,530**	**$ 216,530**	**$ 242,169**	**$ 215,606**
TOTAL EXPENDITURE		**$ 216,844**	**$ 216,530**	**$ 216,530**	**$ 242,169**	**$ 215,606**

TREE REMOVAL MITIGATION FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2015-16	2016-17	2017-18	2018-19
Estimated Beginning Fund Balance	$ 53,153	$ 65,252	$ 110,316	$ 113,395
Estimated Revenue	12,099	45,064	3,079	3,095
Transfers-In	-	-	-	-
Estimated Funds Available	65,252	110,316	113,395	116,490
Estimated Expenditures	-	-	-	-
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	-	-	-	-
Estimated Ending Fund Balance	$ 65,252	$ 110,316	$ 113,395	$ 116,490

EXPLANATION OF RESERVES

	2015-16	2016-17	2017-18	2018-19
Contingencies	$ 65,252	$ 110,316	$ 113,395	$ 116,490
Fund Balance	$ 65,252	$ 110,316	$ 113,395	$ 116,490

TREE REMOVAL MITIGATION FUND REVENUE SUMMARY

	2015-16 ACTUAL REVENUE	2016-17 AMENDED BUDGET	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
USE OF MONEY & PROPERTY				
3410 Interest On Investments	299	96	3,079	3,095
TOTAL REVENUES	$ 299	$ 96	$ 3,079	$ 3,095

POOL CREEK MAINTENANCE FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2015-16	2016-17	2017-18	2018-19
Estimated Beginning Fund Balance	$ 8,805	$ 8,909	$ 8,996	$ 9,083
Estimated Revenue	104	87	87	87
Transfers-In	-	-	-	-
Estimated Funds Available	8,909	8,996	9,083	9,170
Estimated Expenditures	-	-	-	-
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	-	-	-	-
Estimated Ending Fund Balance	$ 8,909	$ 8,996	$ 9,083	$ 9,170

EXPLANATION OF RESERVES

	2015-16	2016-17	2017-18	2018-19
Contingencies	$ 8,909	$ 8,996	$ 9,083	$ 9,170
Fund Balance	$ 8,909	$ 8,996	$ 9,083	$ 9,170

POOL CREEK MAINTENANCE FUND REVENUE SUMMARY

	2015-16 ACTUAL REVENUE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
USE OF MONEY & PROPERTY					
3410 Interest On Investments	63	44	87	87	87
TOTAL REVENUES	$ 63	$ 44	$ 87	$ 87	$ 87

TRAFFIC MITIGATION FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2015-16	2016-17	2017-18	2018-19
Estimated Beginning Fund Balance	$ 804,123	$ 957,147	$ 1,036,779	$ 833,827
Estimated Revenue	286,825	199,936	995,011	527,769
Transfers-In	-	-	-	-
Estimated Funds Available	1,090,947	1,157,083	2,031,790	1,361,596
Estimated Expenditures	133,801	120,304	1,197,963	380,904
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	133,801	120,304	1,197,963	380,904
Estimated Ending Fund Balance	$ 957,147	$ 1,036,779	$ 833,827	$ 980,692

EXPLANATION OF RESERVES

	2015-16	2016-17	2017-18	2018-19
Contingencies	$ 957,147	$ 1,036,779	$ 833,827	$ 980,692
Fund Balance	$ 957,147	$ 1,036,779	$ 833,827	$ 980,692

TRAFFIC MITIGATION FUND REVENUE SUMMARY

	2015-16 ACTUAL REVENUE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
USE OF MONEY & PROPERTY					
3410 Interest On Investments	20,544	3,044	9,481	9,529	9,576
CHARGES FOR SERVICES					
3655 Capacity Fees - Non Residential	140,774	290,000	190,455	985,482	518,193
OTHER REVENUE					
3801 Miscellaneous Revenues	-	-	-	-	-
TOTAL REVENUES	$ 161,318	$ 293,044	$ 199,936	$ 995,011	$ 527,769

TRAFFIC MITIGATION - 210-63
DEPARTMENT SUMMARY

	2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
NUMBER OF PERSONNEL	0.850	0.850	0.850	0.750	0.750
PERSONNEL	89,568	112,792	88,090	112,983	145,424
MAINTENANCE & OPERATIONS	44,233	64,736	32,214	197,980	480
CAPITAL OUTLAY	-	1,000,000	-	887,000	235,000
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 133,801**	**$ 1,177,528**	**$ 120,304**	**$ 1,197,963**	**$ 380,904**

DESCRIPTION:

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

SIGNIFICANT CHANGES & EXPENDITURES:

Updating the Traffic Mitigation Impact Fee Program is scheduled for Fiscal Year 2017-18.
Projects for Traffic Mitigation funding include the following:

- Phase 2B Los Amigos Road Realignment design
- Shiloh Road/Caletti Avenue improvements design
- Conde Lane/Johnson Street improvements
- Bell Road/Market Street/Windsor River Road Traffic Signal

TRAFFIC MITIGATION - 210-63
DEPARTMENT DETAIL

		2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	66,866	82,605	64,217	83,669	109,818
4120	Extra Help Wages	1,813	-	3,621	-	-
4150	Fringe Benefits	20,889	30,187	20,251	29,314	35,606
TOTAL PERSONNEL		**$ 89,568**	**$ 112,792**	**$ 88,090**	**$ 112,983**	**$ 145,424**
	Deputy Director of Engineering	*0.150*	*0.150*	*0.150*	*0.150*	*0.150*
	Engineer I/II/III	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
	Engineering Tech	*0.100*	*0.100*	*0.100*	*-*	*-*
	Senior Civil Engineer	*0.350*	*0.350*	*0.350*	*0.350*	*0.350*
		0.850	*0.850*	*0.850*	*0.750*	*0.750*
MAINTENANCE & OPERATIONS						
4260	Professional Development	600	810	702	480	480
4435	Operational Expense	14	-	-	-	-
4450	Professional Services	43,619	63,926	31,512	150,000	-
4452	Contractual Services	-	-	-	47,500	-
TOTAL MAINTENANCE & OPERATIONS		**$ 44,233**	**$ 64,736**	**$ 32,214**	**$ 197,980**	**$ 480**
CAPITAL OUTLAY						
4510	Shiloh Road - Caletti Avenue Improveme	-	-	-	247,000	-
4510	Conde Ln/ Johnson St Traffic Signal	-	-	-	106,000	-
4520	ORH Reimbursement At Bell Village	-	1,000,000	-	-	-
4510	Bell/Market/Windsor River Traffic Sig	-	-	-	124,000	-
4510	Phase 2B Los Amigos Road Realignmen	-	-	-	410,000	235,000
TOTAL CAPITAL OUTLAY		**$ -**	**$ 1,000,000**	**$ -**	**$ 887,000**	**$ 235,000**
TOTAL EXPENDITURE		**$ 133,801**	**$ 1,177,528**	**$ 120,304**	**$ 1,197,963**	**$ 380,904**

PARK DEVELOPMENT FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2015-16	2016-17	2017-18	2018-19
Estimated Beginning Fund Balance	$ 572,482	$ 700,916	$ 365,711	$ 338,235
Estimated Revenue	253,622	36,664	57,095	57,131
Transfers-In	-	-	-	-
Estimated Funds Available	826,104	737,580	422,807	395,366
Estimated Expenditures	125,188	371,869	64,571	50,950
Transfers-Out	-	-	20,000	-
Total Est. Expenditures & Transfers-Out	125,188	371,869	84,571	50,950
Estimated Ending Fund Balance	$ 700,916	$ 365,711	$ 338,235	$ 344,417

EXPLANATION OF RESERVES

	2015-16	2016-17	2017-18	2018-19
Contingencies	$ 700,916	$ 365,711	$ 338,235	$ 344,417
Fund Balance	$ 700,916	$ 365,711	$ 338,235	$ 344,417

PARK DEVELOPMENT FUND REVENUE SUMMARY

	2015-16 ACTUAL REVENUE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
USE OF MONEY & PROPERTY					
3410 Interest On Investments	347	3,294	7,060	7,095	7,131
INTERGOVERNMENTAL					
3512 Other Grants	-	-	-	-	-
CHARGES FOR SERVICES					
3655 Capacity Fees - Non Residential	55,908	-	29,604	50,000	50,000
TOTAL REVENUES	$ 56,255	$ 3,294	$ 36,664	$ 57,095	$ 57,131

PARK DEVELOPMENT - 220-74
DEPARTMENT SUMMARY

	2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
NUMBER OF PERSONNEL	0.230	0.230	0.230	0.180	0.180
PERSONNEL	33,334	34,476	34,026	23,975	25,354
MAINTENANCE & OPERATIONS	40,967	103,364	113,169	40,596	596
CAPITAL OUTLAY	50,886	758,381	224,674	-	25,000
OTHER FINANCING USES	-	-	-	20,000	-
TOTAL	**$ 125,188**	**$ 896,221**	**$ 371,869**	**$ 84,571**	**$ 50,950**

DESCRIPTION:

Park Development Funds are utilized for the acquisition, development and enhancement of neighborhood and community parks. 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:

In FY2016-17 the Town underwent a study of its Park Development Impact Fees and as a result of the study it was determined that the fees collected for Recreation Facilities should be split into its own fund. Effective FY2017-18 the recreation portion of the Park Development Fund (220) was moved into a new fund, Recreation Facilities Development Fund (221).

PARK DEVELOPMENT - 220-74
DEPARTMENT DETAIL

		2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	24,709	24,343	23,684	16,642	17,470
4120	Extra Help Wages	439	-	518	-	-
4150	Fringe Benefits	8,186	10,133	9,824	7,333	7,883
TOTAL PERSONNEL		**$ 33,334**	**$ 34,476**	**$ 34,026**	**$ 23,975**	**$ 25,354**
	Management Analyst	*0.100*	*0.100*	*0.100*	*0.090*	*0.090*
	Parks & Facilities Superintendent	*0.030*	*0.030*	*0.030*	*0.030*	*0.030*
	Parks & Recreation Director	*0.050*	*0.050*	*0.050*	*0.020*	*0.020*
	Recreation Division Manager	*0.020*	*0.020*	*0.020*	*-*	*-*
	Senior Administrative Assistant	*0.030*	*0.030*	*0.030*	*0.040*	*0.040*
		0.230	*0.230*	*0.230*	*0.180*	*0.180*
MAINTENANCE & OPERATIONS						
4260	Professional Development	238	258	210	96	96
4280	Legal Expense	6,335	500	500	500	500
4435	Operational Expense	122	-	-	-	-
4450	Professional Services	34,273	102,606	112,459	40,000	-
TOTAL MAINTENANCE & OPERATIONS		**$ 40,967**	**$ 103,364**	**$ 113,169**	**$ 40,596**	**$ 596**
CAPITAL OUTLAY						
4510	Construction	-	312,000	-	-	-
4510	Keiser Park Restroom Facility	50	209,950	209,950	-	-
4510	Keiser Park Field A Lighting	12,608	232,392	12,392	-	-
4510	Construction - Keiser Park Master Plan	-	1,707	-	-	-
4510	Keiser Park Improvements	-	-	-	-	-
4510	Park Land Acquisition	-	-	-	-	-
4510	Esposti Park Improvements	-	-	-	-	25,000
4540	Equipment Acquisition	24,250	-	-	-	-
4550	Land Acquisition	13,978	2,332	2,332	-	-
TOTAL CAPITAL OUTLAY		**$ 50,886**	**$ 758,381**	**$ 224,674**	**$ -**	**$ 25,000**
OTHER FINANCING USES						
4919	Transfer-Out	-	-	-	20,000	-
TOTAL OTHER FINANCING USES		**$ -**	**$ -**	**$ -**	**$ 20,000**	**$ -**
TOTAL EXPENDITURE		**$ 125,188**	**$ 896,221**	**$ 371,869**	**$ 84,571**	**$ 50,950**

RECREATION DEVELOPMENT SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2015-16	2016-17	2017-18	2018-19
Estimated Beginning Fund Balance	$ -	$ -	$ -	$ 36,877
Estimated Revenue	-	-	25,000	25,000
Transfers-In	-	-	20,000	-
Estimated Funds Available	-	-	45,000	61,877
Estimated Expenditures	-	-	8,123	8,578
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	-	-	8,123	8,578
Estimated Ending Fund Balance	$ -	$ -	$ 36,877	$ 53,299

EXPLANATION OF RESERVES

	2015-16	2016-17	2017-18	2018-19
Contingencies	$ -	$ -	$ 36,877	$ 53,299
Fund Balance	$ -	$ -	$ 36,877	$ 53,299

RECREATION DEVELOPMENT FUND REVENUE SUMMARY

	2015-16 ACTUAL REVENUE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
USE OF MONEY & PROPERTY					
3410 Interest On Investments	-	-	-	-	-
TOTAL REVENUES	$ -	$ -	$ -	$ -	$ -

RECREATION DEVELOPMENT FUND - 221
DEPARTMENT SUMMARY

	2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	0.050	0.050
PERSONNEL	-	-	-	8,123	8,578
MAINTENANCE & OPERATIONS	-	-	-	-	-
CAPITAL OUTLAY	-	50,000	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ -**	**$ 50,000**	**$ -**	**$ 8,123**	**$ 8,578**

DESCRIPTION:

Recreation Facility Development Funds are utilized for the acquisition, development and enhancement of recreation facilities. These Development Funds are impact fees received from new residential construction to fund the development or expansion of recreation facilities to serve the increased number of residents as a result of new residential construction.

SIGNIFICANT CHANGES & EXPENDITURES:

In FY2016-17 the Town underwent a study of its Park Development Impact Fees and as a result of the study it was determined that the fees collected for Recreation Facilities should be split into its own fund. Effective FY2017-18 the recreation portion of the Park Development Fund (220) was moved into a new fund, Recreation Facilities Development Fund (221).

RECREATION DEVELOPMENT FUND - 221-76
DEPARTMENT DETAIL

		2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	-	-	-	5,803	6,089
4120	Extra Help Wages	-	-	-	-	-
4150	Fringe Benefits	-	-	-	2,320	2,489
TOTAL PERSONNEL		**$ -**	**$ -**	**$ -**	**$ 8,123**	**$ 8,578**
	Management Analyst	-	-	-	*0.030*	*0.030*
	Parks & Recreation Director	-	-	-	*0.020*	*0.020*
		-	-	-	*0.050*	*0.050*
MAINTENANCE & OPERATIONS						
4435	Operational Expense	-	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS		**$ -**	**$ -**	**$ -**	**$ 16,246**	**$ 17,156**
CAPITAL OUTLAY						
4510	Community Center Building Expansion	-	50,000	-	-	-
TOTAL CAPITAL OUTLAY		**$ -**	**$ 50,000**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURE		**$ -**	**$ 50,000**	**$ -**	**$ 8,123**	**$ 8,578**

TRAILS DEVELOPMENT FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2015-16	2016-17	2017-18	2018-19
Estimated Beginning Fund Balance	$ -	$ -	$ -	$ 1,000
Estimated Revenue	-	-	1,000	1,000
Transfers-In	-	-	-	-
Estimated Funds Available	-	-	1,000	2,000
Estimated Expenditures	-	-	-	-
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	-	-	-	-
Estimated Ending Fund Balance	$ -	$ -	$ 1,000	$ 2,000

EXPLANATION OF RESERVES

	2015-16	2016-17	2017-18	2018-19
Contingencies	$ -	$ -	$ 1,000	$ 2,000
Fund Balance	$ -	$ -	$ 1,000	$ 2,000

TRAILS DEVELOPMENT FUND REVENUE SUMMARY

	2015-16 ACTUAL REVENUE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
USE OF MONEY & PROPERTY					
3410 Interest On Investments	-	-	-	-	-
TOTAL REVENUES	$ -	$ -	$ -	$ -	$ -

TRAILS DEVELOPMENT FUND - 222
DEPARTMENT SUMMARY

	2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

DESCRIPTION:

Trails Development Funds are utilized for the acquisition, development and expansion of Trails located within the Town of Windsor. These Development Funds are impact fees received from new residential construction to fund the development or expansion of trails in order to serve the increased number of residents as a result of new residential construction.

SIGNIFICANT CHANGES & EXPENDITURES:

In FY2016-17 the Town underwent a study of its Impact Fees and as a result of the study it was determined that the Town should collect impact fees for trail development. This is a new fund starting FY2017-18.

TRAILS DEVELOPMENT FUND - 222-74
DEPARTMENT DETAIL

	2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
MAINTENANCE & OPERATIONS					
4435 Operational Expense	-	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CAPITAL OUTLAY					
4510 Corp Yard & Civic Ctr Pavement Maint	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

OPEN SPACE DEVELOPMENT FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2015-16	2016-17	2017-18	2018-19
Estimated Beginning Fund Balance	$ -	$ -	$ -	$ 5,000
Estimated Revenue	-	-	5,000	5,000
Transfers-In	-	-	-	-
Estimated Funds Available	-	-	5,000	10,000
Estimated Expenditures	-	-	-	-
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	-	-	-	-
Estimated Ending Fund Balance	$ -	$ -	$ 5,000	$ 10,000

EXPLANATION OF RESERVES

	2015-16	2016-17	2017-18	2018-19
Contingencies	$ -	$ -	$ 5,000	$ 10,000
Fund Balance	$ -	$ -	$ 5,000	$ 10,000

OPEN SPACE DEVELOPMENT FUND REVENUE SUMMARY

	2015-16 ACTUAL REVENUE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
USE OF MONEY & PROPERTY					
3410 Interest On Investments	-	-	-	-	-
TOTAL REVENUES	$ -	$ -	$ -	$ -	$ -

OPEN SPACE DEVELOPMENT FUND - 223
DEPARTMENT SUMMARY

	2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

DESCRIPTION:

Open Space Development Funds are utilized for the acquisition, development and expansion of open space located within the Town of Windsor. These Development Funds are impact fees received from new residential construction to fund the development or expansion of trails in order to serve the increased number of residents as a result of new residential construction.

SIGNIFICANT CHANGES & EXPENDITURES:

In FY2016-17 the Town underwent a study of its Impact Fees and as a result of the study it was determined that the Town should collect impact fees for open space acquisition and expansion. This is a new fund starting FY2017-18.

OPEN SPACE DEVELOPMENT FUND - 223-74
DEPARTMENT DETAIL

	2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
MAINTENANCE & OPERATIONS					
4435 Operational Expense	-	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CAPITAL OUTLAY					
4510 Corp Yard & Civic Ctr Pavement Maint	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

DRAINAGE MITIGATION FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2015-16	2016-17	2017-18	2018-19
Estimated Beginning Fund Balance	$ 3,558,361	$ 3,620,494	$ 3,485,428	$ 4,039,876
Estimated Revenue	182,261	95,726	1,206,448	886,612
Transfers-In	-	-	-	-
Estimated Funds Available	3,740,622	3,716,220	4,691,876	4,926,489
Estimated Expenditures	120,128	230,792	652,000	280,500
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	120,128	230,792	652,000	280,500
Estimated Ending Fund Balance	$ 3,620,494	$ 3,485,428	$ 4,039,876	$ 4,645,989

EXPLANATION OF RESERVES

	2015-16	2016-17	2017-18	2018-19
Contingencies	$ 3,620,494	$ 3,485,428	$ 4,039,876	$ 4,645,989
Fund Balance	$ 3,620,494	$ 3,485,428	$ 4,039,876	$ 4,645,989

DRAINAGE MITIGATION FUND REVENUE SUMMARY

		2015-16 ACTUAL REVENUE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
USE OF MONEY & PROPERTY						
3410	Interest On Investments	109,661	18,503	55,000	55,275	55,551
CHARGES FOR SERVICES						
3655	Capacity Fees - Non Residential	26,131	136,000	40,726	1,151,173	831,061
OTHER REVENUE						
3801	Miscellaneous Revenues	261	-	-	-	-
TOTAL REVENUES		$ 136,054	$ 154,503	$ 95,726	$ 1,206,448	$ 886,612

DRAINAGE MITIGATION - 230-63
DEPARTMENT SUMMARY

	2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
NUMBER OF PERSONNEL	0.350	0.350	0.350	-	-
PERSONNEL	41,008	40,258	35,437	-	-
MAINTENANCE & OPERATIONS	79,120	252,322	116,355	488,000	100,500
CAPITAL OUTLAY	-	100,000	79,000	164,000	180,000
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 120,128**	**$ 392,580**	**$ 230,792**	**$ 652,000**	**$ 280,500**

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 impact fees.

SIGNIFICANT CHANGES & EXPENDITURES:

The Drainage Mitigation fee was developed from the Windsor Cumulative Drainage Impact Mitigation Program, and was last updated in 1999 and will be updated during this budget term. The program is scheduled to be updated after the Storm Drainage Master Plan is completed. The CIP projects included in the FY2017-19 budgets include updated drainage improvement projects that are included in the proposed new storm drainage master plan. Significant rainfall events during the 2016-2017 rainy season confirmed areas that are prone to flooding, and flood mitigation projects are included in this budget. This budget also includes an update to the storm drainage mitigation fees based on the new storm drain master plan.

Projects for the current budget term include preliminary design for the flood mitigation improvements at Dawn Way/Old Redwood Highway and flood mitigation improvements at Shiloh Road and Caletti Ave.

DRAINAGE MITIGATION - 230-63
DEPARTMENT DETAIL

		2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	30,526	29,920	24,523	-	-
4120	Extra Help Wages	662	-	479	-	-
4150	Fringe Benefits	9,820	10,338	10,435	-	-
TOTAL PERSONNEL		**$ 41,008**	**$ 40,258**	**$ 35,437**	**$ -**	**$ -**
	Engineering Tech	*0.200*	*0.200*	*0.200*	-	-
	Environmental Program Manager	*0.050*	*0.050*	*0.050*	-	-
	Public Works Director/Town Engineer	*0.050*	*0.050*	*0.050*	-	-
	Public Works Inspector	*0.050*	*0.050*	*0.050*	-	-
		0.350	*0.350*	*0.350*	-	-
MAINTENANCE & OPERATIONS						
4260	Professional Development	185	270	117	-	-
4280	Legal Expense	-	-	200	1,500	500
4365	Printing	-	-	-	500	-
4450	Professional Services	78,935	252,052	116,038	486,000	100,000
TOTAL MAINTENANCE & OPERATIONS		**$ 79,120**	**$ 252,322**	**$ 116,355**	**$ 488,000**	**$ 100,500**
CAPITAL OUTLAY						
4510	Orh At Dawn Way Drain Impr	-	100,000	79,000	60,000	180,000
4510	Shiloh Road at Caletti Ave Drainage	-	-	-	52,000	-
TOTAL CAPITAL OUTLAY		**$ -**	**$ 100,000**	**$ 79,000**	**$ 112,000**	**$ 180,000**
TOTAL EXPENDITURE		**$ 120,128**	**$ 392,580**	**$ 230,792**	**$ 600,000**	**$ 280,500**

POLICE MITIGATION SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2015-16	2016-17	2017-18	2018-19
Estimated Beginning Fund Balance	$ -	$ -	$ -	$ 27,500
Estimated Revenue	-	-	2,500	2,500
Transfers-In	-	-	25,000	-
Estimated Funds Available	-	-	27,500	30,000
Estimated Expenditures	-	-	-	-
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	-	-	-	-
Estimated Ending Fund Balance	$ -	$ -	$ 27,500	$ 30,000

EXPLANATION OF RESERVES

	2015-16	2016-17	2017-18	2018-19
Contingencies	$ -	$ -	$ 27,500	$ 30,000
Fund Balance	$ -	$ -	$ 27,500	$ 30,000

POLICE MITIGATION FUND REVENUE SUMMARY

		2015-16 ACTUAL REVENUE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
USE OF MONEY & PROPERTY						
3655	Capacity Fees - Non Residential	-	-	-	2,500	2,500

USE OF MONEY & PROPERTY

POLICE MITIGATION FUND - 235
DEPARTMENT SUMMARY

	2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

DESCRIPTION:

The Police Mitigation Fund receives impact fee revenue generated from new construction. These Funds are impact fees received from new construction to fund the development or expansion of Police facilities, vehicles or other related assets required to serve the increased population as a result from development.

SIGNIFICANT CHANGES & EXPENDITURES:

In FY2016-17 the Town underwent a study of its Public Facilities Impact Fees and as a result of the study it was determined that the fees collected for Police Public Facilities should be split into its own fund. Effective FY2017-18 the Police Mitigation Fund was created.

POLICE MITIGATION FUND - 235-50
DEPARTMENT DETAIL

	2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
MAINTENANCE & OPERATIONS					
4435 Operational Expense	-	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CAPITAL OUTLAY					
4510 Corp Yard & Civic Ctr Pavement Maint	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

FIRE MITIGATION FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2015-16	2016-17	2017-18	2018-19
Estimated Beginning Fund Balance	$ 163,101	$ 160,516	$ 170,652	$ 248,667
Estimated Revenue	26,329	14,636	78,015	78,030
Transfers-In	-	-	-	-
Estimated Funds Available	189,430	175,152	248,667	326,697
Estimated Expenditures	28,914	4,500	-	-
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	28,914	4,500	-	-
Estimated Ending Fund Balance	$ 160,516	$ 170,652	$ 248,667	$ 326,697

EXPLANATION OF RESERVES

	2015-16	2016-17	2017-18	2018-19
Contingencies	$ 160,516	$ 170,652	$ 248,667	$ 326,697
Fund Balance	$ 160,516	$ 170,652	$ 248,667	$ 326,697

FIRE MITIGATION FUND REVENUE SUMMARY

	2015-16 ACTUAL REVENUE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
USE OF MONEY & PROPERTY					
3410 Interest On Investments	220	2,486	3,000	3,015	3,030
CHARGES FOR SERVICES					
3655 Capacity Fees - Non Residential	4,872	10,000	11,636	75,000	75,000
TOTAL REVENUES	$ 5,092	$ 12,486	$ 14,636	$ 78,015	$ 78,030

FIRE MITIGATION - 240-10
DEPARTMENT SUMMARY

	2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	28,914	-	-	-	-
CAPITAL OUTLAY	-	-	4,500	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 28,914**	**$ -**	**$ 4,500**	**$ -**	**$ -**

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:

In FY2016-17 funds were provided to replace the Windsor Fire District's servers that were failing due to the age of the equipment and also includs the cost to install a firewall to further protect the Fire District's equipment and data. This cost represents the share of the total cost that is covered under the Fire Mitigation fund.

FIRE MITIGATION - 240-10
DEPARTMENT DETAIL

	2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
CAPITAL OUTLAY					
4540 Equipment Acquisition	-	-	4,500	-	-
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ 4,500**	**$ -**	**$ -**
TOTAL EXPENDITURE	**$ -**	**$ -**	**$ 4,500**	**$ -**	**$ -**

Debt Service Fund

DEBT SERVICE FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2015-16	2016-17	2017-18	2018-19
Estimated Beginning Fund Balance	$ 931,253	$ 733,048	$ 686,757	$ 489,969
Estimated Revenue	11,657	12,687	12,751	12,815
Transfers-In	242,822	241,822	243,046	241,013
Estimated Funds Available	1,185,733	987,558	942,554	743,796
Estimated Expenditures	452,685	300,800	452,585	448,820
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	452,685	300,800	452,585	448,820
Estimated Ending Fund Balance	$ 733,048	$ 686,757	$ 489,969	$ 294,976

EXPLANATION OF RESERVES

	2015-16	2016-17	2017-18	2018-19
Contingencies	733,048	686,757	489,969	294,976
Fund Balance	$ 733,048	$ 686,757	$ 489,969	$ 294,976

DEBT SERVICE FUND REVENUE SUMMARY

		2015-16 ACTUAL REVENUE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
USE OF MONEY & PROPERTY						
3410	Interest On Investments	2,463	13,864	12,687	12,751	12,815
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	-	4,115,000	-	-	-
TOTAL REVENUES		$ 1,212,277	$ 5,341,588	$ 254,509	$ 255,797	$ 253,827

DEBT SERVICE FUND - 310-40
DEPARTMENT SUMMARY

	2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	452,685	449,471	300,800	452,585	448,820
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 452,685**	**$ 449,471**	**$ 300,800**	**$ 452,585**	**$ 448,820**

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

		2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
MAINTENANCE & OPERATIONS						
4225	L/T Prin-Equipment Cop'S	361,700	368,500	244,267	379,600	384,900
4226	L/T Int - Equipment Cop'S	87,970	79,321	54,334	70,485	61,420
4459	Fiscal Agent Fees	3,015	1,650	2,200	2,500	2,500
TOTAL MAINTENANCE & OPERATIONS		**$ 452,685**	**$ 449,471**	**$ 300,800**	**$ 452,585**	**$ 448,820**
OTHER FINANCING USES						
4998	Other Financing Uses	-	-	-	-	-
TOTAL OTHER FINANCING USES		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURE		**$ 452,685**	**$ 449,471**	**$ 300,800**	**$ 452,585**	**$ 448,820**

Enterprise Funds

WATER RECLAMATION OPERATING FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2015-16	2016-17	2017-18	2018-19
Estimated Beginning Working Capital	$ 6,773,200	$ 3,495,875	$ 2,154,410	$ 1,733,677
Estimated Revenue	7,870,049	9,035,438	10,239,249	10,895,544
Transfers-In	103,261	104,653	103,524	102,996
Estimated Funds Available	14,746,510	12,635,967	12,497,183	12,732,217
Estimated Expenditures	10,231,968	8,232,710	9,111,746	9,287,924
Transfers-Out	1,018,666	2,248,847	1,651,760	1,677,264
Total Est. Expenditures & Transfers-Out	11,250,635	10,481,557	10,763,506	10,965,187
Estimated Ending Working Capital	$ 3,495,875	$ 2,154,410	$ 1,733,677	$ 1,767,030

EXPLANATION OF RESERVES

	2015-16	2016-17	2017-18	2018-19
Contingencies	$ 3,495,875	$ 2,154,410	$ 1,733,677	$ 1,767,030
Working Capital	$ 3,495,875	$ 2,154,410	$ 1,733,677	$ 1,767,030

WATER RECLAMATION OPERATING FUND REVENUE SUMMARY

		2015-16 ACTUAL REVENUE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
PROPERTY TAXES						
3010	Property Taxes	1,800	4,000	2,000	2,000	2,000
3020	Unsecured Property Taxes	120	-	100	100	100
USE OF MONEY & PROPERTY						
3410	Interest On Investments	(5,669)	43,201	50,000	21,400	18,100
3411	Interest On Invest - Trustee	2	-	-	-	-
RENTAL INCOME						
3420	Rental Income	254,562	250,000	260,000	260,000	260,000
CHARGES FOR SERVICES						
3670	Water Rec Sales - Residential	6,974,494	6,800,349	7,259,138	8,383,077	8,952,677
3675	Lift Station Fee	79,830	104,000	76,900	80,700	84,700
3676	Water Rec Service Chg - Residential	393,374	556,652	1,153,400	1,244,673	1,317,367
3680	Recycled Water Sales	156,772	219,000	17,700	18,600	19,500
3686	Recycled Water Service Chg-Residential	16,298	-	6,000	6,300	6,600
3689	Wholesale Recycled Water Sales	-	-	110,200	112,400	113,500
OTHER REVENUE						
3801	Miscellaneous Revenues	1,169	-	-	-	-
3802	Insurance/Damage Rebates	187	-	-	-	-
3840	Late Fee Revenue	137,219	180,000	100,000	110,000	121,000
3841	Gasoline Sales	54,558	45,000	-	-	-
OTHER FINANCING SOURCES						
3941	Transfers In	-	-	-	-	-
3941	Transfer In - General Fund	65,308	65,498	65,355	64,703	64,373
3941	Transfer In - Public Facilities Fund	39,185	39,298	39,298	38,822	38,624
3941	Transfer In - Water Rec Capital Fund	618,187	618,434	-	-	-
TOTAL REVENUES		$ 8,787,395	$ 8,925,432	$ 9,140,091	$ 10,342,773	$ 10,998,540

WATER RECLAMATION TOWN COUNCIL - 410-01
DEPARTMENT SUMMARY

	2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
NUMBER OF PERSONNEL	1.250	1.250	1.250	1.250	1.250
PERSONNEL	20,753	25,668	21,232	25,668	27,209
MAINTENANCE & OPERATIONS	27,820	29,400	34,650	26,933	27,754
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 48,573**	**$ 55,068**	**$ 55,882**	**$ 52,601**	**$ 54,963**

DESCRIPTION:

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

SIGNIFICANT CHANGES & EXPENDITURES:

The Operational Expense Budget reflects an increased in special and joint Town Council meetings. There are election expenses in Fiscal Year 2017-2018 that reflect the Urban Growth Boundary Special Election, and in the Fiscal Year 2018-2019 to reflect the General Municipal Election.

WATER RECLAMATION TOWN COUNCIL - 410-01
DEPARTMENT DETAIL

		2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	8,342	9,600	7,844	9,600	9,600
4150	Fringe Benefits	12,411	16,068	13,389	16,068	17,609
TOTAL PERSONNEL		**$ 20,753**	**$ 25,668**	**$ 21,232**	**$ 25,668**	**$ 27,209**
	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	3,156	5,525	5,525	4,370	4,370
4270	Subscriptions/Memberships	5,749	4,725	4,725	4,475	4,484
4280	Legal Expense	11,195	10,000	10,000	9,000	9,000
4365	Printing	-	-	-	200	200
4435	Operational Expense	3,134	3,800	3,800	3,838	4,650
4450	Professional Services	3,278	3,950	4,950	3,925	3,925
4464	Election Expense	-	-	4,250	-	-
4486	Communications	1,308	1,400	1,400	1,125	1,125
TOTAL MAINTENANCE & OPERATIONS		**$ 27,820**	**$ 29,400**	**$ 34,650**	**$ 26,933**	**$ 27,754**
TOTAL EXPENDITURE		**$ 48,573**	**$ 55,068**	**$ 55,882**	**$ 52,601**	**$ 54,963**

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

	2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
NUMBER OF PERSONNEL	1.500	1.875	1.625	1.625	1.625
PERSONNEL	179,777	276,518	221,280	208,448	237,057
MAINTENANCE & OPERATIONS	23,979	43,887	39,449	43,463	29,997
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 203,756**	**$ 320,405**	**$ 260,729**	**$ 251,911**	**$ 267,054**

DESCRIPTION:

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

SIGNIFICANT CHANGES & EXPENDITURES:

The Town Manager's Office has five staff positions including the Town Manager, Town Clerk, Deputy Town Clerk, Senior Administrative Assistant and Administrative Assistant. In 2016-17, an Assistant Town Manager/Administrative Services Director was added at a cost savings through not filling the Assistant Town Manager as a separate position. The Assistant Town Manager is allocated 50% to Town Manager's Office and 50% is allocated to Administrative Services Department to perform duties as an Administrative Services Director.

Increases in expenditures include the addition of Communication Access Real-time Translation (CART) services for Americans with Disabilities Act (ADA) compliance support for Council meetings. Additional funds have been included in FY2016-17 and FY2017-18 for the Town to hire a lobbyist for Federal and State funding, specifically to address transportation needs pertaining to the Arata and Shiloh interchanges.

Further, in FY2016-17, the Town Council authorized the addition of a Senior Administrative Assistant to support the Town Manager; however, due to the flattening of Town General Fund Revenues, this position is not budgeted to be filled.

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

		2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	126,825	208,955	158,266	151,012	172,908
4120	Extra Help Wages	6,223	3,500	9,173	4,000	4,000
4150	Fringe Benefits	46,730	64,063	53,841	53,436	60,149
TOTAL PERSONNEL		**$ 179,777**	**$ 276,518**	**$ 221,280**	**$ 208,448**	**$ 237,057**
	Administrative Assistant	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
	Assistant Town Manager	*0.250*	*-*	*-*	*-*	*-*
	Assistant Town Manager/ASD	*-*	*0.125*	*0.125*	*0.125*	*0.125*
	Deputy Town Clerk	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
	Management Analyst/Senior Mgt Analyst	*-*	*0.250*	*0.250*	*0.250*	*0.250*
	Senior Administrative Assistant	*0.250*	*0.500*	*0.250*	*0.250*	*0.250*
	Town Clerk	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
	Town Manager	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
		1.500	*1.875*	*1.625*	*1.625*	*1.625*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	3,781	5,100	1,500	3,938	4,263
4260	Professional Development	531	1,650	562	675	675
4261	Educational Incentive	-	-	-	500	500
4270	Subscriptions/Memberships	1,481	1,656	1,656	1,475	1,459
4280	Legal Expense	10,972	11,000	11,000	12,500	12,500
4290	Legal Notices	-	750	1,000	2,000	2,000
4355	Office Supplies	619	1,250	1,250	1,250	1,250
4360	Postage	233	250	250	250	250
4365	Printing	-	-	-	1,350	1,350
4425	Computer Expense	117	850	850	775	375
4435	Operational Expense	1,177	500	500	275	275
4450	Professional Services	4,053	19,731	19,731	17,325	3,950
4452	Contractual Services	125	-	-	-	-
4461	Town Promotion & Special Projs	-	250	250	250	250
4486	Communications	891	900	900	900	900
TOTAL MAINTENANCE & OPERATIONS		**$ 23,979**	**$ 43,887**	**$ 39,449**	**$ 43,463**	**$ 29,997**
TOTAL EXPENDITURE		**$ 203,756**	**$ 320,405**	**$ 260,729**	**$ 251,911**	**$ 267,054**

WATER RECLAMATION HUMAN RESOURCES - 410-12
DEPARTMENT SUMMARY

	2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
NUMBER OF PERSONNEL	1.250	1.250	1.250	1.250	1.250
PERSONNEL	123,565	165,464	144,505	156,945	166,026
MAINTENANCE & OPERATIONS	42,917	53,918	38,213	50,375	41,750
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 166,482**	**$ 219,382**	**$ 182,718**	**$ 207,320**	**$ 207,776**

DESCRIPTION:

The Human Resources Department is responsible for the oversight and management of personnel related matters. Functions include labor relations, 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 Department strives to create a values-based work environment which affords employees potential career advancement in a healthy work setting.

SIGNIFICANT CHANGES & EXPENDITURES:

Additional legal expenditures have been included to cover the cost of employee groups negotiations for the term that is scheduled to expire as of July 1, 2018. Additional costs include professional expenses to update personnel policies.

WATER RECLAMATION HUMAN RESOURCES - 410-12
DEPARTMENT DETAIL

		2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	87,021	114,378	93,267	107,684	113,016
4120	Extra Help Wages	5,023	2,320	11,119	-	-
4150	Fringe Benefits	31,521	48,766	40,119	49,261	53,010
TOTAL PERSONNEL		**$ 123,565**	**$ 165,464**	**$ 144,505**	**$ 156,945**	**$ 166,026**
	Human Resource Specialist	*0.500*	*0.500*	*0.500*	*0.500*	*0.500*
	Human Resources Director	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
	Human Resources System/Program Analyst2	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
	Principal Human Resources Analyst	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
		1.250	*1.250*	*1.250*	*1.250*	*1.250*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	4,231	7,675	3,500	6,750	6,750
4251	Educational Development	-	-	-	1,250	1,250
4256	Recruitment	4,828	5,000	5,000	5,000	5,000
4260	Professional Development	1,035	1,050	880	525	525
4270	Subscriptions/Memberships	98	359	300	750	750
4280	Legal Expense	18,231	10,000	3,200	15,000	11,250
4355	Office Supplies	-	-	-	1,000	1,000
4360	Postage	-	-	-	1,000	1,000
4425	Computer Expense	8,290	4,909	4,627	7,500	5,125
4435	Operational Expense	3,991	13,225	8,801	4,125	4,125
4450	Professional Services	1,767	11,625	11,625	4,375	4,375
4452	Contractual Services	162	-	-	2,500	-
4486	Communications	284	75	280	600	600
TOTAL MAINTENANCE & OPERATIONS		**$ 42,917**	**$ 53,918**	**$ 38,213**	**$ 50,375**	**$ 41,750**
TOTAL EXPENDITURE		**$ 166,482**	**$ 219,382**	**$ 182,718**	**$ 207,320**	**$ 207,776**

WATER RECLAMATION ADMINISTRATIVE SERVICES - 410-40
DEPARTMENT SUMMARY

	2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
NUMBER OF PERSONNEL	3.670	3.795	3.295	3.795	3.795
PERSONNEL	398,441	394,651	310,368	405,566	440,859
MAINTENANCE & OPERATIONS	320,152	300,025	233,835	247,212	211,935
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 718,592**	**$ 694,676**	**$ 544,203**	**$ 652,777**	**$ 652,794**

DESCRIPTION:

The Administrative Services Department provides Town-wide services associated with Finance, Information Technology, Property and Risk Management (including self-insurance) and Security. In addition, the Utility Billing function is included as part of this Department and provides all billing-related functions for the Enterprise Funds (Water and Water Reclamation) located within the Town of Windsor.

SIGNIFICANT CHANGES & EXPENDITURES:

In the past two years the Department has undergone a significant restructure and shifted some of its focus to providing more technology-driven initiatives to help enhance the services the Town provides its customers as well as improve internal efficiencies through automation and eliminating redundancies. The department plans to continue this trend and provide additional focus on implementing more industry best-practices, standard operating procedures, change management and other operational safeguards that enhance communication, increase transparency, reduce risk and mitigate unplanned fiscal impacts.

Major departmental changes in staffing includes unfunding the Administrative Services Director, the Special Projects Manager and the Finance Manager and replacing those positions by funding an Assistant Town Manager/ASD (split 50% in Town Manager's Office and 50% in Administrative Services Department), Information Systems Manager, Deputy Finance Director and Accounting & Audit Manager. This restructure increases the Administrative Services Department's FTE by 0.5 (0.25 General Fund, .0125 Water, 0.125 Water Reclamation). The net fiscal impact of these changes is cost neutral, with the first year savings due to delays in filling vacant positions and a return to full staffing levels in FY2018-19.

This budget also includes the cost to upgrade the Town's utility billing software interface to the Smart Utility Systems and WaterSmart. These dashboards are intended to provide the customer with more information regarding their water usage in an easy to read format including charts showing historical trends and usage.

WATER RECLAMATION ADMINISTRATIVE SERVICES - 410-40
DEPARTMENT DETAIL

		2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	270,173	280,292	208,664	284,335	315,446
4120	Extra Help Wages	15,914	9,086	8,513	8,125	3,750
4150	Fringe Benefits	112,354	105,273	93,192	113,106	121,664
TOTAL PERSONNEL		**$ 398,441**	**$ 394,651**	**$ 310,368**	**$ 405,566**	**$ 440,859**
	Accounting & Audit Manager	*-*	*0.250*	*-*	*0.250*	*0.250*
	Accounting Assistant	*0.250*	*-*	*-*	*-*	*-*
	Accounting Specialist	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
	Accounting Technician	*-*	*0.250*	*-*	*0.250*	*0.250*
	Administrative Operations Assistant I	*0.425*	*0.425*	*0.425*	*0.425*	*0.425*
	Administrative Operations Assistant II	*0.420*	*0.420*	*0.420*	*0.420*	*0.420*
	Administrative Operations Manager	*0.425*	*0.425*	*0.425*	*0.425*	*0.425*
	Administrative Operations Supervisor	*0.425*	*0.425*	*0.425*	*0.425*	*0.425*
	Administrative Services Director	*0.250*	*-*	*-*	*-*	*-*
	Assistant Town Manager/ASD	*-*	*0.125*	*0.125*	*0.125*	*0.125*
	Deputy Finance Director	*-*	*0.250*	*0.250*	*0.250*	*0.250*
	Finance Manager	*0.250*	*-*	*-*	*-*	*-*
	Information Systems Manager	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
	Management Analyst	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
	Meter Specialist	*0.475*	*0.475*	*0.475*	*0.475*	*0.475*
		3.670	*3.795*	*3.295*	*3.795*	*3.795*
MAINTENANCE & OPERATIONS						
4215	Bad Debts	47,507	18,778	10,000	9,713	10,198
4216	Overage/Under	(61)	12	5	5	5
4220	Bank Charges	45,378	49,420	20,000	-	-
4250	Mtgs,Conf,Trvl,Training	4,868	6,589	5,000	4,351	4,976
4257	Training	750	-	-	-	-
4260	Professional Development	1,949	2,766	1,247	1,604	1,604
4261	Educational Incentive	-	-	-	1,250	1,250
4270	Subscriptions/Memberships	153	310	467	1,401	1,526
4280	Legal Expense	3,611	3,485	3,000	7,500	7,500
4325	Vehicle Maintenance	576	89	350	250	258
4330	Equipment Maintenance	-	-	-	-	-
4355	Office Supplies	-	-	-	3,732	3,844
4360	Postage	12,757	13,473	13,473	12,037	12,399
4365	Printing	9,203	10,907	8,500	10,672	9,970
4425	Computer Expense	130,292	132,318	110,000	158,530	130,924
4435	Operational Expense	8,282	8,644	8,644	2,692	2,106
4450	Professional Services	24,719	32,649	32,649	23,600	18,000
4452	Contractual Services	29,317	20,000	20,000	8,450	5,950
4475	Rents & Leases	128	-	-	-	-
4486	Communications	725	585	500	1,425	1,425
TOTAL MAINTENANCE & OPERATIONS		**$ 320,152**	**$ 300,025**	**$ 233,835**	**$ 247,212**	**$ 211,935**
TOTAL EXPENDITURE		**$ 718,592**	**$ 694,676**	**$ 544,203**	**$ 652,777**	**$ 652,794**

WATER RECLAMATION ENGINEERING - 410-63
DEPARTMENT SUMMARY

	2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
NUMBER OF PERSONNEL	2.930	2.930	2.930	3.430	3.430
PERSONNEL	348,993	313,431	279,420	449,505	515,721
MAINTENANCE & OPERATIONS	145,109	747,193	679,484	635,388	491,888
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 494,102**	**$ 1,060,624**	**$ 958,904**	**$ 1,084,893**	**$ 1,007,609**

DESCRIPTION:
This portion of the Water Reclamation Operating budget is for the engineering support to Water Reclamation Operations, Water Reclamation Repair & Replacement and Water Reclamation Capital funds. Technical support for the Water and Water Reclamation divisions is provided by one engineer, one management analyst, and three partially allocated environmental program managers. Additional outside support is provided by contract engineers and project managers. The Public Works Director is also partially allocated to this fund.

SIGNIFICANT CHANGES & EXPENDITURES:
Expenditures for the upcoming budget includes various activities associated with upcoming renewal of the treatment plant's discharge permit and includes provisions for nutrient removal limits and related activities associated with meeting zero limits for phosphorus. In addition, the Town continues to invest in maintaining aging treatment plant equipment and facilities.

Specific projects and activities for the FY2017-19 budgets include:
- Treatment Plant NPDES Permit Renewal- permit expires January 2019
- Implement an automated Asset and Facility Maintenance Management System
- Implement recommendations from the Treatment Plant Modernization Study for energy efficiencies, upgrades, and nutrient removal strategy
- Influent wet well screen installation
- Rehabilitation of advanced wastewater treatment clarifiers
- Aeration basin A selector box instation
- Collection System Master Plan Update phase III and smoke testing for cross connections

WATER RECLAMATION ENGINEERING - 410-63
DEPARTMENT DETAIL

		2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	258,265	219,953	196,079	305,852	356,220
4120	Extra Help Wages	5,822	8,000	6,994	22,700	22,700
4150	Fringe Benefits	84,906	85,478	76,348	120,953	136,801
TOTAL PERSONNEL		**$ 348,993**	**$ 313,431**	**$ 279,420**	**$ 449,505**	**$ 515,721**
	Administrative Assistant	*0.330*	*0.330*	*0.330*	*0.250*	*0.250*
	Assistant Engineer	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
	Associate Engineer	*0.250*	*0.250*	*0.250*	*0.450*	*0.450*
	Deputy Director of Engineering	*0.100*	*0.100*	*0.100*	*0.150*	*0.150*
	Deputy Director of Water and Environme	-	-	-	*0.400*	*0.400*
	Engineering Tech	*0.500*	*0.500*	*0.500*	*0.200*	*0.200*
	Environmental Program Manager	-	-	-	*0.330*	*0.330*
	Project Manager	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
	Public Works Director/Town Engineer	*0.200*	*0.200*	*0.200*	*0.400*	*0.400*
	Public Works Inspector	*0.250*	*0.250*	*0.250*	-	-
	Senior Administrative Assistant	*0.100*	*0.100*	*0.100*	*0.100*	*0.100*
	Senior Civil Engineer	*0.700*	*0.700*	*0.700*	*0.200*	*0.200*
	Senior Engineering Technician	-	-	-	*0.200*	*0.200*
	Senior Public Works Inspector	-	-	-	*0.250*	*0.250*
		2.930	*2.930*	*2.930*	*3.430*	*3.430*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	554	9,500	4,000	6,250	6,250
4260	Professional Development	1,589	2,208	644	1,638	1,638
4270	Subscriptions/Memberships	892	1,000	1,000	1,500	1,500
4280	Legal Expense	7,329	11,000	6,000	6,000	6,000
4290	Legal Notices	146	-	-	-	-
4355	Office Supplies	-	-	-	500	500
4360	Postage	-	-	-	500	500
4365	Printing	-	1,000	-	1,000	1,000
4425	Computer Expense	712	18,188	5,000	2,500	2,500
4435	Operational Expense	1,725	2,000	-	1,500	1,500
4445	Permits & Licenses	-	-	-	5,000	5,000
4450	Professional Services	130,258	700,738	662,840	606,000	464,000
4458	Lab Testing & Supplies	-	-	-	3,000	1,500
4486	Communications	1,902	1,560	-	-	-
TOTAL MAINTENANCE & OPERATIONS		**$ 145,109**	**$ 747,193**	**$ 679,484**	**$ 635,388**	**$ 491,888**
TOTAL EXPENDITURE		**$ 494,102**	**$ 1,060,624**	**$ 958,904**	**$ 1,084,893**	**$ 1,007,609**

WATER RECLAMATION FACILITIES - 410-76
DEPARTMENT SUMMARY

	2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
NUMBER OF PERSONNEL	1.850	1.850	1.850	1.120	1.120
PERSONNEL	185,322	200,804	176,331	92,279	99,125
MAINTENANCE & OPERATIONS	490	1,312	434	36,474	36,914
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 185,812**	**$ 202,116**	**$ 176,765**	**$ 128,753**	**$ 136,038**

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 82,000 square feet.

SIGNIFICANT CHANGES & EXPENDITURES:

The Facilities Division is responsible for providing Town-wide services and historically has been charging all of their expenditures to the General Fund and at year-end has been receiving a Transfer-In from the Water and Water Reclamation funds to offset their costs associated with providing these funds service. Effective FY2017-18, going forward this fund will be charging its Water and Water Reclamation expenses directly to the fund, which increases transparency and is the same allocation method used by similar divisions that have shared responsibility across the General Fund, Water Fund and Water Reclamation Fund.

WATER RECLAMATION FACILITIES - 410-76
DEPARTMENT DETAIL

		2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	126,079	138,644	110,285	58,242	62,481
4120	Extra Help Wages	4,327	1,000	8,817	3,918	3,918
4150	Fringe Benefits	54,916	61,160	57,229	30,120	32,726
TOTAL PERSONNEL		**$ 185,322**	**$ 200,804**	**$ 176,331**	**$ 92,279**	**$ 99,125**
	Maintenance Worker	*-*	*-*	*-*	*0.250*	*0.250*
	Maintenance Worker I	*0.030*	*0.030*	*0.030*	*0.030*	*0.030*
	Maintenance Worker II	*0.600*	*0.600*	*0.600*	*0.435*	*0.435*
	Parks & Facilities Superintendent	*0.270*	*0.270*	*0.270*	*0.125*	*0.125*
	Parks Maintenance Supervisor	*0.200*	*0.200*	*0.200*	*-*	*-*
	Senior Administrative Assistant	*0.270*	*0.270*	*0.270*	*0.125*	*0.125*
	Senior Maintenance Worker	*0.480*	*0.480*	*0.480*	*0.155*	*0.155*
		1.850	*1.850*	*1.850*	*1.120*	*1.120*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	-	-	-	150	613
4260	Professional Development	490	1,312	434	299	299
4280	Legal Expense	-	-	-	250	250
4310	Custodial Expense	-	-	-	12,200	11,969
4315	Gasoline, Oil & Diesel	-	-	-	1,375	1,375
4325	Vehicle Maintenance	-	-	-	325	325
4330	Equipment Maintenance	-	-	-	250	250
4335	Structures/Improvements Maint	-	-	-	4,900	5,000
4355	Office Supplies	-	-	-	300	300
4360	Postage	-	-	-	25	25
4370	Parts & Supplies	-	-	-	1,750	1,750
4435	Operational Expense	-	-	-	5,630	5,630
4452	Contractual Services	-	-	-	8,825	8,933
4486	Communications	-	-	-	195	195
TOTAL MAINTENANCE & OPERATIONS		**$ 490**	**$ 1,312**	**$ 434**	**$ 36,474**	**$ 36,914**
TOTAL EXPENDITURE		**$ 185,812**	**$ 202,116**	**$ 176,765**	**$ 128,753**	**$ 136,038**

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

	2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
NUMBER OF PERSONNEL	1.250	1.250	1.250	1.100	1.100
PERSONNEL	132,139	120,183	117,628	134,552	146,271
MAINTENANCE & OPERATIONS	27,385	56,166	39,455	84,805	104,805
CAPITAL OUTLAY	-	-	-	-	10,000
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 159,524**	**$ 176,349**	**$ 157,083**	**$ 219,357**	**$ 261,076**

DESCRIPTION:

This department is new effective FY 2015-16 as a result of the newly proposed 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 included recycled water lines, pump stations, and related facilities 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:

Projects for Fiscal Year 2017-2019 include:

·Update recycled water users agreements with agricultural reuse customers.
·Obtain replacement "Gator" small utility vehicle for agricultural reuse fields.
·Continue to collaborate with the City of Santa Rosa and Sonoma County Water Agency regarding storage joint use to provide reliable recycled water to the Town's customers.

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

		2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	91,879	80,886	79,580	80,995	89,104
4120	Extra Help Wages	3,808	3,250	5,613	13,500	13,500
4150	Fringe Benefits	36,453	36,047	32,435	40,057	43,667
TOTAL PERSONNEL		**$ 132,139**	**$ 120,183**	**$ 117,628**	**$ 134,552**	**$ 146,271**
	Collection & Rec System Supervisor2	*0.050*	*0.050*	*0.050*	*0.050*	*0.050*
	Deputy Director of Operations	*0.050*	*0.050*	*0.050*	*0.050*	*0.050*
	Management Analyst	*0.250*	*0.250*	*0.250*	*0.100*	*0.100*
	Senior Utility Maintenance Worker	*0.500*	*0.500*	*0.500*	*0.500*	*0.500*
	Utility Maintenance Worker I	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
	Utility Maintenance Worker II	*0.050*	*0.050*	*0.050*	*0.050*	*0.050*
	Utility System Superintendent2	*0.100*	*0.100*	*0.100*	*0.100*	*0.100*
		1.250	*1.250*	*1.250*	*1.100*	*1.100*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	743	600	1,300	3,000	3,000
4260	Professional Development	143	850	-	405	405
4270	Subscriptions/Memberships	-	-	55	2,250	2,250
4280	Legal Expense	-	300	300	1,200	1,200
4325	Vehicle Maintenance	435	750	1,100	7,500	7,500
4330	Equipment Maintenance	1,256	11,125	1,700	11,000	11,000
4335	Structures/Improvements Maint	57	375	2,000	1,000	1,000
4350	Grounds Maintenance	-	125	500	600	600
4355	Office Supplies	-	-	-	350	350
4360	Postage	-	-	-	150	150
4365	Printing	-	-	-	500	500
4370	Parts & Supplies	5,700	7,250	9,000	13,500	13,500
4425	Computer Expense	692	100	700	250	250
4435	Operational Expense	16,909	11,416	20,000	11,400	11,400
4445	Permits & Licenses	-	-	-	5,100	5,100
4450	Professional Services	-	-	-	8,500	8,500
4452	Contractual Services	1,003	2,500	2,000	13,000	33,000
4458	Lab Testing & Supplies	-	150	-	500	500
4475	Rents & Leases	-	-	-	1,500	1,500
4486	Communications	446	625	800	3,100	3,100
4487	Utilities, Gas & Electric	-	20,000	-	-	-
4570	Vehicle Acquisition	-	-	-	-	10,000
TOTAL MAINTENANCE & OPERATIONS		**$ 27,385**	**$ 56,166**	**$ 39,455**	**$ 84,805**	**$ 114,805**
TOTAL EXPENDITURE		**$ 159,524**	**$ 176,349**	**$ 157,083**	**$ 219,357**	**$ 261,076**

WATER RECLAMATION OPERATIONS - 410-82
DEPARTMENT SUMMARY

	2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
NUMBER OF PERSONNEL	10.280	10.280	10.280	9.730	10.480
PERSONNEL	1,269,405	1,280,087	1,239,759	1,277,896	1,448,814
MAINTENANCE & OPERATIONS	2,903,154	2,987,745	2,972,894	3,316,729	3,276,797
CAPITAL OUTLAY	9,831	5,000	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 4,182,390**	**$ 4,272,832**	**$ 4,212,653**	**$ 4,594,625**	**$ 4,725,611**

DESCRIPTION:

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

SIGNIFICANT CHANGES AND EXPENDITURES:

This budget includes a new division, Water Reclamation - Engineering for engineering-related expenditures previously covered under Water Reclamation Operations and Repair & Replacement funds; this new division will be solely dedicated to the activities covered under this fund. There is a new mechanic position requested to start in FY2018-19. This position will be required to assist with maintaining aging equipment at the treatment plant, and the cost will be partially offset through savings in reduced contract equipment mechanic expenses.

The treatment plant will be implementing the recommendations from the Treatment Plant modernization study completed in the previous fiscal year. Part of the strategy will include how the Town will be able to meet the nutrient removal and "no net loading" requirement from the State.

Additional projects for the FY2017-19 budget terms include:

- Implement recommendations from the Treatment Plant Modernization Study
- Automation of the Town's maintenance program through its computerized maintenance management system
- Additional investments in SCADA (supervisory controls and data acquisition) program to provide for automation and operations reliability for compliance with its permit
- Ongoing activities to prevent catastrophic and emergency repairs
- Pond 7 algae removal and installation of floating panel solar array
- Odor control system repair to provide more reliability of odor control during removal of biosolids from its sludge ponds
- Activities related to the new NPDES discharge permit renewal and other related, unfunded and mandated studies

WATER RECLAMATION OPERATIONS - 410-82
DEPARTMENT DETAIL

		2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	850,684	796,196	808,395	768,206	878,568
4120	Extra Help Wages	91,350	124,571	70,228	130,000	130,000
4150	Fringe Benefits	327,370	359,320	361,135	379,690	440,246
TOTAL PERSONNEL		**$ 1,269,405**	**$ 1,280,087**	**$ 1,239,759**	**$ 1,277,896**	**$ 1,448,814**
	Administrative Assistant	*0.450*	*0.450*	*0.450*	*0.400*	*0.400*
	Collection & Rec System Supervisor	*0.200*	*0.200*	*0.200*	*0.200*	*0.200*
	Deputy Director of Operations	*0.300*	*0.300*	*0.300*	*0.300*	*0.300*
	Environmental Program Manager	*1.100*	*1.100*	*1.100*	*0.700*	*0.700*
	Industrial Mechanic	-	-	-	-	*0.750*
	Maintenance Worker II	*0.030*	*0.030*	*0.030*	*0.030*	*0.030*
	Management Analyst	*0.500*	*0.500*	*0.500*	*0.400*	*0.400*
	Senior Administrative Assistant	*0.500*	*0.500*	*0.500*	*0.500*	*0.500*
	Senior Wastewater System Operator	*2.000*	*2.000*	*2.000*	*2.000*	*2.000*
	Treatment Plant Superintendent	-	-	-	*1.000*	*1.000*
	Utility Maintenance Worker I	*0.200*	*0.200*	*0.200*	*0.200*	*0.200*
	Wastewater System Operator II	*4.000*	*4.000*	*4.000*	*4.000*	*4.000*
	Wastewater System Supervisor	*1.000*	*1.000*	*1.000*	-	-
		10.280	*10.280*	*10.280*	*9.730*	*10.480*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	15,660	14,107	12,000	13,500	11,500
4260	Professional Development	1,888	6,546	1,067	3,229	3,469
4261	Educational Incentive	-	-	-	2,000	2,000
4270	Subscriptions/Memberships	2,336	2,700	4,000	6,500	6,500
4280	Legal Expense	10,364	1,500	2,200	2,000	2,000
4310	Custodial Expense	373	2,000	250	2,000	2,000
4315	Gasoline, Oil & Diesel	16,170	80,000	30,000	60,000	60,000
4325	Vehicle Maintenance	31,614	12,300	25,000	25,000	25,000
4330	Equipment Maintenance	205,141	101,500	300,000	173,000	172,000
4335	Structures/Improvements Maint	31,339	49,300	40,000	60,000	50,000
4350	Grounds Maintenance	7,501	6,000	11,402	9,000	9,000
4355	Office Supplies	-	-	-	5,000	5,000
4360	Postage	-	2,500	2,500	2,500	2,500
4365	Printing	-	1,000	1,000	1,000	1,000
4370	Parts & Supplies	96,612	66,000	105,000	85,000	85,000
4375	Small Tools	-	-	-	8,000	8,000
4420	Chemicals	120,685	138,000	120,000	145,000	160,000
4425	Computer Expense	28,424	6,500	6,500	43,700	17,700
4435	Operational Expense	103,583	85,822	50,000	69,900	65,900
4445	Permits & Licenses	51,718	53,300	45,000	47,000	47,000
4450	Professional Services	76,860	198,157	120,802	54,000	48,000
4452	Contractual Services	1,488,891	1,505,187	1,486,673	1,821,800	1,765,628
4458	Lab Testing & Supplies	62,311	75,826	69,000	58,600	58,600
4465	Property Taxes/Assessments	489	500	500	-	-
4475	Rents & Leases	-	-	-	-	-
4486	Communications	14,145	19,000	15,000	19,000	19,000
4487	Utilities, Gas & Electric	537,050	560,000	525,000	600,000	650,000
TOTAL MAINTENANCE & OPERATIONS		**$ 2,903,154**	**$ 2,987,745**	**$ 2,972,894**	**$ 3,316,729**	**$ 3,276,797**
CAPITAL OUTLAY						
4540	Equipment Acquisition	9,831	5,000	-	-	-
4580	Structures/Improvements Acquis	-	-	-	-	-
TOTAL CAPITAL OUTLAY		**$ 9,831**	**$ 5,000**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURE		**$ 4,182,390**	**$ 4,272,832**	**$ 4,212,653**	**$ 4,594,625**	**$ 4,725,611**

WATER RECLAMATION ADMINISTRATION - 410-85
DEPARTMENT SUMMARY

	2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	18,374	-	872	-	-
MAINTENANCE & OPERATIONS	3,314,915	1,063,995	1,036,526	1,103,245	1,109,029
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	1,018,666	2,248,847	2,248,847	1,651,760	1,677,264
TOTAL	**$ 4,351,955**	**$ 3,312,842**	**$ 3,286,245**	**$ 2,755,005**	**$ 2,786,293**

DESCRIPTION:

The Non-departmental budget represents costs that are Town-wide and not specific to any one particular budget. Examples include debt service, insurance premiums, maintenance of vehicles and equipment, leases, communications and utility costs.

SIGNIFICANT CHANGES & EXPENDITURES:

The increase in budget is attributed to additional funding for Town-wide initiatives including the General Fund portion of the CalPERS Unfunded Accrued Liability, ongoing capital hardware and computer replacement program and reestablishing the Capital Replacement Fund transfers for Police, Fire and other non-department specific capital expenditures.

WATER RECLAMATION ADMINISTRATION - 410-85
DEPARTMENT DETAIL

		2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
PERSONNEL						
4150	Fringe Benefits	18,374	-	872	-	-
TOTAL PERSONNEL		**$ 18,374**	**$ -**	**$ 872**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS						
4220	Bank Charges	-	-	-	41,850	43,106
4225	L/T Prin-Equipment Cop'S	719,078	724,645	716,645	738,625	761,020
4226	L/T Int - Equipment Cop'S	220,307	200,472	199,672	177,438	153,393
4235	Depreciation/Amortizn Expense	2,257,285	-	-	-	-
4245	Insurance	77,657	91,368	75,000	77,756	77,768
4250	Mtgs,Conf,Trvl,Training	263	-	-	-	-
4325	Vehicle Maintenance	101	257	-	250	250
4330	Equipment Maintenance	9,561	12,818	10,000	11,419	8,819
4425	Computer Expense	20	-	-	-	-
4435	Operational Expense	137	775	455	-	-
4450	Professional Services	-	-	-	3,750	3,750
4459	Fiscal Agent Fees	2,676	2,900	2,845	2,900	1,400
4475	Rents & Leases	1,760	863	909	1,684	1,836
4486	Communications	8,695	9,081	9,000	12,115	21,166
4487	Utilities, Gas & Electric	17,228	20,816	22,000	35,458	36,521
TOTAL MAINTENANCE & OPERATIONS		**$ 3,314,767**	**$ 1,063,995**	**$ 1,036,526**	**$ 1,103,245**	**$ 1,109,029**
OTHER FINANCING USES						
4941	Transfer Out - WR Stabilization Fund	-	750,000	750,000	750,000	750,000
4941	Transfer Out - WR Stabilization Fund CalPERS	-	-	-	195,000	195,000
4941	Transfer Out - Facilities General Fund Subsidy	45,429	47,348	47,348	-	-
4941	Transfer Out - General Capital Replacement	-	-	-	-	25,937
4941	Transfer Out - 2012D Debt Service	51,712	51,499	51,499	51,760	51,327
4941	Transfer Out - WR Capital Fund	921,526	1,400,000	1,400,000	1,600,000	1,600,000
TOTAL OTHER FINANCING USES		**$ 1,018,667**	**$ 2,248,847**	**$ 2,248,847**	**$ 2,596,760**	**$ 2,622,264**
TOTAL EXPENDITURE		**$ 4,351,807**	**$ 3,312,842**	**$ 3,286,245**	**$ 3,700,005**	**$ 3,731,293**

WATER RECLAMATION MAINTENANCE - 410-87
DEPARTMENT SUMMARY

	2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
NUMBER OF PERSONNEL	4.950	4.950	4.950	5.050	5.050
PERSONNEL	496,480	502,711	446,665	483,145	578,056
MAINTENANCE & OPERATIONS	242,749	274,381	199,709	333,118	287,918
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 739,229**	**$ 777,092**	**$ 646,374**	**$ 816,263**	**$ 865,974**

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. This budget provides for required maintenance and cleaning of the sanitary sewer collection system, including two sewer lift stations: Vintage Greens and Shiloh Greens.

SIGNIFICANT CHANGES & EXPENDITURES:

Goals for the FY2017-19 budget terms include ongoing maintenance programs:

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

In addition to the goals listed above, contract services for manhole and sewer line repairs are increased due to deficiencies that were exposed during the 2016-2017 rain season.

WATER RECLAMATION MAINTENANCE - 410-87
DEPARTMENT DETAIL

		2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	323,104	294,061	272,459	303,878	376,178
4120	Extra Help Wages	41,351	84,500	52,411	32,400	32,400
4150	Fringe Benefits	132,026	124,150	121,795	146,868	169,478
TOTAL PERSONNEL		**$ 496,480**	**$ 502,711**	**$ 446,665**	**$ 483,145**	**$ 578,056**
	Collection & Rec System Supervisor	*0.700*	*0.700*	*0.700*	*0.700*	*0.700*
	Deputy Director of Operations	*0.100*	*0.100*	*0.100*	*0.100*	*0.100*
	Maintenance Worker II	*0.090*	*0.090*	*0.090*	*0.090*	*0.090*
	Management Analyst	-	-	-	*0.100*	*0.100*
	Senior Maintenance Worker	*0.030*	*0.030*	*0.030*	*0.030*	*0.030*
	Senior Utility Maintenance Worker	*1.500*	*1.500*	*1.500*	*1.500*	*1.500*
	Streets Maintenance Supervisor	*0.030*	*0.030*	*0.030*	*0.030*	*0.030*
	Utility Maintenance Worker I	*1.500*	*1.500*	*1.500*	*1.500*	*1.500*
	Utility Maintenance Worker II	*0.700*	*0.700*	*0.700*	*0.700*	*0.700*
	Utility System Superintendent	*0.300*	*0.300*	*0.300*	*0.300*	*0.300*
		4.950	*4.950*	*4.950*	*5.050*	*5.050*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	2,588	6,800	4,000	6,250	6,250
4260	Professional Development	375	2,906	55	1,668	1,668
4270	Subscriptions/Memberships	-	-	-	2,250	2,250
4280	Legal Expense	2,629	300	1,000	1,200	1,200
4315	Gasoline, Oil & Diesel	-	-	60	-	-
4325	Vehicle Maintenance	51,452	9,000	18,794	5,500	5,500
4330	Equipment Maintenance	23,835	23,000	7,000	27,000	27,000
4335	Structures/Improvements Maint	4,836	600	-	600	600
4350	Grounds Maintenance	-	-	-	75	75
4355	Office Supplies	-	-	-	350	350
4360	Postage	-	-	-	150	150
4365	Printing	-	-	-	500	500
4370	Parts & Supplies	5,978	14,250	5,400	18,575	18,575
4375	Small Tools	-	-	-	2,500	2,300
4420	Chemicals	-	-	-	250	250
4425	Computer Expense	692	500	200	2,000	2,000
4435	Operational Expense	12,882	22,425	16,200	25,800	28,700
4445	Permits & Licenses	909	2,300	4,500	6,000	6,100
4450	Professional Services	-	2,300	-	-	-
4452	Contractual Services	133,781	166,400	140,000	228,750	180,750
4458	Lab Testing & Supplies	-	600	-	600	600
4465	Property Taxes/Assessments	-	-	-	-	-
4486	Communications	2,793	3,000	2,500	3,100	3,100
4487	Utilities, Gas & Electric	-	20,000	-	-	-
TOTAL MAINTENANCE & OPERATIONS		**$ 242,749**	**$ 274,381**	**$ 199,709**	**$ 333,118**	**$ 287,918**
TOTAL EXPENDITURE		**$ 739,229**	**$ 777,092**	**$ 646,374**	**$ 816,263**	**$ 865,974**

WATER RECLAMATION REPLACEMENT & REHABILITATION FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2015-16	2016-17	2017-18	2018-19
Estimated Beginning Working Capital	$ 6,611,609	$ 7,403,897	$ 7,798,097	$ 0
Estimated Revenue	89,205	68,948	-	-
Transfers-In	1,400,000	1,400,000	-	-
Estimated Funds Available	8,100,814	8,872,845	7,798,097	0
Estimated Expenditures	218,296	1,074,748	-	-
Transfers-Out	478,621	-	7,798,097	-
Total Est. Expenditures & Transfers-Out	696,917	1,074,748	7,798,097	-
Estimated Ending Working Capital	$ 7,403,897	$ 7,798,097	$ 0	$ 0

EXPLANATION OF RESERVES

	2015-16	2016-17	2017-18	2018-19
Contigencies	$ 7,403,897	$ 7,798,097	$ 0	$ 0
Working Capital	$ 7,403,897	$ 7,798,097	$ 0	$ 0

WATER RECLAMATION REPLACEMENT & REHABILITATION FUND
REVENUE SUMMARY

	2015-16 ACTUAL REVENUE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
USE OF MONEY & PROPERTY					
3410 Interest On Investments	(9,161)	24,477	68,948	-	-
OTHER FINANCING SOURCES					
3941 Transfer In - Water Rec Admin	1,600,000	1,600,000	1,400,000	-	-
TOTAL REVENUES	$ 1,590,839	$ 1,624,477	$ 1,468,948	$ -	$ -

WATER RECLAMATION REPLACEMENT & REHABILITATION - 411-82
DEPARTMENT SUMMARY

	2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
NUMBER OF PERSONNEL	0.500	0.500	0.500	0.100	0.100
PERSONNEL	69,303	72,658	69,527	-	-
MAINTENANCE & OPERATIONS	147,190	627,187	440,250	-	-
CAPITAL OUTLAY	1,803	1,240,876	564,972	-	-
OTHER FINANCING USES	478,621	-	-	-	-
TOTAL	**$ 696,917**	**$ 1,940,721**	**$ 1,074,748**	**$ -**	**$ -**

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:

Effective FY2017-18 the Water Reclamation Replacement & Rehabilitation fund (411) will be discontinued and consolidated into the Water Reclamation Capital Fund (430)

WATER RECLAMATION REPLACEMENT & REHABILITATION - 411-82
DEPARTMENT DETAIL

		2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	50,208	54,471	52,049	-	-
4120	Extra Help Wages	1,064	-	2,024	-	-
4150	Fringe Benefits	18,031	18,187	15,454	-	-
TOTAL PERSONNEL		**$ 69,303**	**$ 72,658**	**$ 69,527**	**$ -**	**$ -**
	Associate Engineer	*0.200*	*0.200*	*0.200*	*-*	*-*
	Engineer I/II/III	*0.100*	*0.100*	*0.100*	*0.100*	*0.100*
	Public Works Director/Town Engineer	*0.200*	*0.200*	*0.200*	*-*	*-*
		0.500	*0.500*	*0.500*	*0.100*	*0.100*
MAINTENANCE & OPERATIONS						
4260	Professional Development	378	540	250	-	-
4425	Computer Expense	6,000	11,500	-	-	-
4435	Operational Expense	-	6,500	-	-	-
4450	Professional Services	140,812	449,940	390,000	-	-
4452	Contractual Services	-	158,708	50,000	-	-
TOTAL MAINTENANCE & OPERATIONS		**$ 147,190**	**$ 627,187**	**$ 440,250**	**$ -**	**$ -**
CAPITAL OUTLAY						
4510	Construction-Keiser Park	-	3,415	-	-	-
4510	Windsor Rd Sidewalk Gap Closure	-	25,000	-	-	-
4510	Grit Removal System Repair & Upgrade	11	109,989	-	-	-
4510	Headworks Screeining Upgrades	-	330,000	-	-	-
4510	Influent Wet Well Screen Install	31	574,969	-	-	-
4510	Valve And Piping Improvements	-	124,807	124,807	-	-
4510	Ponds 8, 9 & 10 Repair	-	(77,467)	5	-	-
4525	Implementation - Gis Phase 2	-	-	-	-	-
4540	Equipment Acquisition	-	-	-	-	-
4570	Mobile Equip & Vehicle Acquist	1,803	34,363	250,363	-	-
4580	Windsor Rd Sidewalk Gap Closure	-	1,718	25,000	-	-
4580	Grit Removal System Repair & Upgrade	(11)	(269)	-	-	-
4580	Influent Wet Well Screen Install	(31)	114,351	164,797	-	-
TOTAL CAPITAL OUTLAY		**$ 1,803**	**$ 1,240,876**	**$ 564,972**	**$ -**	**$ -**
OTHER FINANCING USES						
4943	Transfer-Out-Wtr Reclam Operations	478,621	-	-	-	-
TOTAL OTHER FINANCING USES		**$ 478,621**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURE		**$ 696,917**	**$ 1,940,721**	**$ 1,074,748**	**$ -**	**$ -**

WATER RECLAMATION STABILIZATION FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2015-16	2016-17	2017-18	2018-19
Estimated Beginning Fund Balance	$ -	$ -	$ 750,000	$ 750,000
Estimated Revenue	-	-	-	-
Transfers-In	-	750,000	-	-
Estimated Funds Available	-	750,000	750,000	750,000
Estimated Expenditures	-	-	-	-
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	-	-	-	-
Estimated Ending Fund Balance	$ -	$ 750,000	$ 750,000	$ 750,000

EXPLANATION OF RESERVES

	2015-16	2016-17	2017-18	2018-19
Contigencies	$ -	$ 750,000	$ 750,000	$ 750,000
Fund Balance	$ -	$ 750,000	$ 750,000	$ 750,000

WATER RECLAMATION STABILIZATION FUND REVENUE SUMMARY

		2015-16 ACTUAL REVENUE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
USE OF MONEY & PROPERTY						
3410	Interest On Investments	-	-	-	-	-
OTHER FINANCING SOURCES						
3941	Transfer In - WR Stabilization Fund	-	-	750,000	-	-
3918	Transfer Out - WR Stabilization Fund CalPERS	-	-	-	-	-

WATER RECLAMATION STABILIZATION - 420
DEPARTMENT SUMMARY

	2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

DESCRIPTION:

This fund was originated in 2014 as part of the Water and Water Reclamation fee study. This study identified a need to set aside funds that would offset uncontrollable, outside influences on the Town's Enterprise Funds including times when regular income is disrupted, unfunded mandates that have a significant impact on the funds or any other external or uncontrollable forces that will have a significant and negative impact on the fund's ability to provide its standard level of operations. Examples of when these funds can be used include Emergency Operations Center funds, drought conditions, CalPERS Unfunded Liabilities and other impacts on revenue due to economic conditions such as The Great Recession.

This fund is not intended to be used for increases in expenses or decreases in revenues that the Town has direct control over, such as cost of living adjustments, new programs or services, additional headcount for things other than EOC/unfunded mandates, annual inflationary adjustments, electing to discontinue or hold revenue streams for atypical low amount, or other expenditures that the Town has the direct ability to control or mitigate.

SIGNIFICANT CHANGES & EXPENDITURES:

Additional funds are being deposited into this account to cover the costs associated with the planned CalPERS unfunded accrued liabilities (UAL) forecasted through the next 10 fiscal years.

WATER RECLAMATION STABILIZATION - 420-82
DEPARTMENT DETAIL

	2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
MAINTENANCE & OPERATIONS					
4435 Operational Expense	-	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

WATER RECLAMATION CAPITAL FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2015-16	2016-17	2017-18	2018-19
Estimated Beginning Working Capital	$ (3,310,901)	$ (2,699,469)	$ (2,022,367)	$ 4,723,009
Estimated Revenue	611,432	710,102	1,239,429	519,928
Transfers-In	-	-	9,398,097	1,600,000
Estimated Funds Available	(2,699,469)	(1,989,367)	8,615,159	6,842,937
Estimated Expenditures	-	33,000	3,892,150	1,183,800
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	-	33,000	3,892,150	1,183,800
Estimated Ending Working Capital	$ (2,699,469)	$ (2,022,367)	$ 4,723,009	$ 5,659,137

EXPLANATION OF RESERVES

	2015-16	2016-17	2017-18	2018-19
Contigencies	$ (2,699,469)	$ (2,022,367)	$ 4,723,009	$ 5,659,137
Working Capital	$ (2,699,469)	$ (2,022,367)	$ 4,723,009	$ 5,659,137

WATER RECLAMATION CAPITAL FUND REVENUE SUMMARY

		2015-16 ACTUAL REVENUE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
USE OF MONEY & PROPERTY						
3410	Interest On Investments	32,261	-	-	75,000	75,375
3413	Connection Fee Interest Income	8,608	-	-	4,100	6,600
3420	Rental Income	29,742	29,000	33,456	35,000	35,000
CHARGES FOR SERVICES						
3660	Capacity Fees - Residential	111,370	630,000	676,646	506,074	402,953
3655	Capacity Fees - Non Residential	-	-	-	619,255	-
OTHER REVENUE						
3801	Miscellaneous Revenues	58	-	-	-	-
TOTAL REVENUES		$ 182,039	$ 659,000	$ 710,102	$ 1,239,429	$ 519,928

WATER RECLAMATION CAPITAL FUND - 430-82
DEPARTMENT SUMMARY

	2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	-	-	-	546,150	276,800
CAPITAL OUTLAY	-	200,000	33,000	3,346,000	907,000
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ -**	**$ 200,000**	**$ 33,000**	**$ 3,892,150**	**$ 1,183,800**

DESCRIPTION:

Water Reclamation Capital funds all capital projects in the Water Reclamation (WR) facilities. WR facilities includes the wastewater treatment plant, recycled water ponds, and agricultural disposal sites and properties owned and operated by the Windsor Water District.

SIGNIFICANT CHANGES & EXPENDITURES:

Effective FY2017-18 the Water Reclamation Replacement & Rehabilitation fund (411) will be discontinued and consolidated into the Water Reclamation Capital Fund (430)

Several projects are planned to replace aging components of the water reclamation system which are becoming susceptible to failure. Additionally, opportunities to improve energy efficiency at the plant will be identified and implemented. Contract project and construction managers will assist staff in managing capital projects. This budget also includes one new vehicle replacement request and one new truck for a proposed new Mechanic for the treatment plant. In year 2, one electric vehicle is proposed to replace an existing gas vehicle. There is also a request for a new boom truck which will be shared with Streets, Water, and Wastewater divisions and will provide for faster response to repair of streets and utilities facilities. This budget also includes a replacement of a tractor/loader that is also shared with other public works divisions.

Planned projects for the FY2017-19 budget terms include:

- Grit Removal System Repair and upgrade
- Blower facility upgrades
- Rehabilitate advances wastewater treatments clarifiers
- Upgrade Selector Box Aeration Basin "A"
- Rehabilitate secondary clarifiers

WATER RECLAMATION CAPITAL FUND - 430-82
DEPARTMENT DETAIL

		2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
MAINTENANCE & OPERATIONS						
4450	Professional Services	-	-	-	230,000	110,000
4452	Contractual Services	-	-	-	316,150	166,800
TOTAL MAINTENANCE & OPERATIONS		**$ -**	**$ -**	**$ -**	**$ 546,150**	**$ 276,800**
CAPITAL OUTLAY						
4540	Equipment Acquisition	-	-	-	209,000	88,000
4570	Mobile Equipment And Vehicle Acq	-	-	-	96,000	91,000
4510	Influent Wet Well Screen (+Grit Classifier	-	-	-	2,369,000	-
4510	Rehabilitate Advanced Wastewater Treat	-	-	-	539,000	-
4510	Upgrade Selector Box In Aeration Basin /	-	-	-	-	22,000
4510	Rehabilitate Secondary Clarifiers	-	-	-	35,000	65,000
4510	Wr Plant Pavement Repair/Resurfacing	-	-	-	-	10,000
4510	2016/17 Treatment Plant Impr	-	90,000	33,000	38,000	21,000
4510	Blower Building Upgrade	-	30,000	-	60,000	588,000
4510	Corp Yard Doc Upgrade	-	-	-	-	22,000
4510	Pond 8,9 And 10 Impr	-	80,000	-	-	-
TOTAL CAPITAL OUTLAY		**$ -**	**$ 200,000**	**$ 33,000**	**$ 3,346,000**	**$ 907,000**
OTHER FINANCING USES						
4943	Transfer-Out-Wtr Reclam Operations	-	-	-	-	-
TOTAL OTHER FINANCING USES		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURE		**$ -**	**$ 200,000**	**$ 33,000**	**$ 3,892,150**	**$ 1,183,800**

WATER OPERATING FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2015-16	2016-17	2017-18	2018-19
Estimated Beginning Working Capital	$ 5,361,037	$ 3,881,934	$ 5,201,946	$ 5,303,995
Estimated Revenue	6,125,396	6,956,637	7,123,434	7,245,985
Transfers-In	187,160	189,683	187,637	186,680
Estimated Funds Available	11,673,593	11,028,254	12,513,017	12,736,660
Estimated Expenditures	6,445,113	5,426,309	6,407,262	6,510,692
Transfers-Out	1,346,545	400,000	801,760	74,145
Total Est. Expenditures & Transfers-Out	7,791,659	5,826,309	7,209,022	6,584,837
Estimated Ending Working Capital	$ 3,881,934	$ 5,201,946	$ 5,303,995	$ 6,151,823

EXPLANATION OF RESERVES

	2015-16	2016-17	2017-18	2018-19
Contigencies	$ 3,881,934	$ 5,201,946	$ 5,303,995	$ 6,151,823
Working Capital	$ 3,881,934	$ 5,201,946	$ 5,303,995	$ 6,151,823

WATER OPERATING FUND REVENUE SUMMARY

		2015-16 ACTUAL REVENUE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
USE OF MONEY & PROPERTY						
3410	Interest On Investments	15,182	22,243	50,000	50,250	50,501
3411	Interest On Invest - Trustee	1	-	-	-	-
CHARGES FOR SERVICCES						
3260	Water Permit Fees	-	-	11,384	11,384	11,384
3680	Water Sales	4,555,582	4,534,563	4,914,700	5,035,000	5,113,800
3685	Backflow Prevention Fee	101,135	97,999	97,053	100,000	103,000
3686	Water Service Charge	1,661,479	1,530,438	1,572,000	1,611,500	1,651,200
3687	Meter Installation	619	4,000	-	-	-
3688	Fire Flow Test Fee	187	-	-	-	-
3689	Wholesale Recycled Water Sales	-	-	216,200	216,200	216,200
3690	Recycled Water Service Chg	-	-	20,300	20,700	21,100
OTHER REVENUE						
3801	Miscellaneous Revenues	8,587	3,000	10,000	10,000	10,000
3802	Insurance/Damage Rebates	187	-	-	-	-
3808	Scwa Reimbursement Revenue	62,787	90,000	-	-	-
3809	Pays Installation Increment Revenue	(130)	-	-	-	-
3812	Pays Measure Revenue	138,444	-	35,000	35,000	35,000
3813	Pays Activity Charge Revenue (7%)	4,681	-	5,000	5,000	5,000
3840	Late Fee Revenue	41,303	40,000	25,000	28,400	28,800
3841	Gasoline Sales	40,252	50,000	-	-	-
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	$ 7,146,320	$ 7,311,071	$ 7,432,666

WATER TOWN COUNCIL - 440-01
DEPARTMENT SUMMARY

	2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
NUMBER OF PERSONNEL	1.250	1.250	1.250	1.250	1.250
PERSONNEL	20,754	25,668	21,180	25,668	27,209
MAINTENANCE & OPERATIONS	27,819	29,400	34,650	26,933	27,754
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 48,573**	**$ 55,068**	**$ 55,830**	**$ 52,601**	**$ 54,963**

DESCRIPTION:

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

SIGNIFICANT CHANGES & EXPENDITURES:

The Operational Expense Budget reflects an increased in special and joint Town Council meetings. There are election expenses in Fiscal Year 2017-2018 that reflect the Urban Growth Boundary Special Election, and in the Fiscal Year 2018-2019 to reflect the General Municipal Election.

WATER TOWN COUNCIL - 440-01
DEPARTMENT DETAIL

		2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	8,343	9,600	7,844	9,600	9,600
4150	Fringe Benefits	12,411	16,068	13,335	16,068	17,609
TOTAL PERSONNEL		**$ 20,754**	**$ 25,668**	**$ 21,180**	**$ 25,668**	**$ 27,209**
	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	3,155	5,525	5,525	4,370	4,370
4270	Subscriptions/Memberships	5,749	4,725	4,725	4,475	4,484
4280	Legal Expense	11,195	10,000	10,000	9,000	9,000
4365	Printing	-	-	-	200	200
4435	Operational Expense	3,134	3,800	3,800	3,838	4,650
4450	Professional Services	3,278	3,950	4,950	3,925	3,925
4464	Election Expense	-	-	4,250	-	-
4486	Communications	1,308	1,400	1,400	1,125	1,125
TOTAL MAINTENANCE & OPERATIONS		**$ 27,819**	**$ 29,400**	**$ 34,650**	**$ 26,933**	**$ 27,754**
TOTAL EXPENDITURE		**$ 48,573**	**$ 55,068**	**$ 55,830**	**$ 52,601**	**$ 54,963**

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

	2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
NUMBER OF PERSONNEL	1.500	1.875	1.625	1.625	1.625
PERSONNEL	179,774	276,518	221,277	208,448	237,057
MAINTENANCE & OPERATIONS	23,971	43,887	39,449	43,463	29,997
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 203,744**	**$ 320,405**	**$ 260,726**	**$ 251,911**	**$ 267,054**

DESCRIPTION:

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

SIGNIFICANT CHANGES & EXPENDITURES:

The Town Manager's Office has five staff positions including the Town Manager, Town Clerk, Deputy Town Clerk, Senior Administrative Assistant and Administrative Assistant. In 2016-17, an Assistant Town Manager/Administrative Services Director was added at a cost savings through not filling the Assistant Town Manager as a separate position. The Assistant Town Manager is allocated 50% to Town Manager's Office and 50% is allocated to Administrative Services Department to perform duties as an Administrative Services Director.

Increases in expenditures include the addition of Communication Access Real-time Translation (CART) services for Americans with Disabilities Act (ADA) compliance support for Council meetings. Additional funds have been included in FY2016-17 and FY2017-18 for the Town to hire a lobbyist for Federal and State funding, specifically to address transportation needs pertaining to the Arata and Shiloh interchanges.

Further, in FY2016-17, the Town Council authorized the addition of a Senior Administrative Assistant to support the Town Manager; however, due to the flattening of Town General Fund Revenues, this position is not budgeted to be filled.

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

		2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	126,824	208,955	158,265	151,012	172,908
4120	Extra Help Wages	6,222	3,500	9,173	4,000	4,000
4150	Fringe Benefits	46,728	64,063	53,839	53,436	60,149
TOTAL PERSONNEL		**$ 179,774**	**$ 276,518**	**$ 221,277**	**$ 208,448**	**$ 237,057**
	Administrative Assistant	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
	Assistant Town Manager	*0.250*	*-*	*-*	*-*	*-*
	Assistant Town Manager/ASD	*-*	*0.125*	*0.125*	*0.125*	*0.125*
	Deputy Town Clerk	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
	Management Analyst/Senior Mgt Analyst	*-*	*0.250*	*0.250*	*0.250*	*0.250*
	Senior Administrative Assistant	*0.250*	*0.500*	*0.250*	*0.250*	*0.250*
	Town Clerk	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
	Town Manager	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
		1.500	*1.875*	*1.625*	*1.625*	*1.625*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	3,781	5,100	1,500	3,938	4,263
4260	Professional Development	531	1,650	562	675	675
4261	Educational Incentive	-	-	-	500	500
4270	Subscriptions/Memberships	1,481	1,656	1,656	1,475	1,459
4280	Legal Expense	10,964	11,000	11,000	12,500	12,500
4290	Legal Notices	-	750	1,000	2,000	2,000
4355	Office Supplies	619	1,250	1,250	1,250	1,250
4360	Postage	233	250	250	250	250
4365	Printing	-	-	-	1,350	1,350
4425	Computer Expense	117	850	850	775	375
4435	Operational Expense	1,176	500	500	275	275
4450	Professional Services	4,053	19,731	19,731	17,325	3,950
4452	Contractual Services	125	-	-	-	-
4461	Town Promotion & Special Projs	-	250	250	250	250
4486	Communications	890	900	900	900	900
TOTAL MAINTENANCE & OPERATIONS		**$ 23,971**	**$ 43,887**	**$ 39,449**	**$ 43,463**	**$ 29,997**
TOTAL EXPENDITURE		**$ 203,744**	**$ 320,405**	**$ 260,726**	**$ 251,911**	**$ 267,054**

WATER HUMAN RESOURCES - 440-12
DEPARTMENT SUMMARY

	2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
NUMBER OF PERSONNEL	1.250	1.250	1.250	1.250	1.250
PERSONNEL	123,563	165,464	144,485	156,945	166,026
MAINTENANCE & OPERATIONS	42,693	53,918	38,378	49,375	40,750
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 166,256**	**$ 219,382**	**$ 182,863**	**$ 206,320**	**$ 206,776**

DESCRIPTION:

The Human Resources Department is responsible for the oversight and management of personnel related matters. Functions include labor relations, 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 Department strives to create a values-based work environment which affords employees potential career advancement in a healthy work setting.

SIGNIFICANT CHANGES & EXPENDITURES:

Additional legal expenditures have been included to cover the cost of employee groups negotiations for the term that is scheduled to expire as of July 1, 2018. Additional costs include professional expenses to update personnel policies.

WATER HUMAN RESOURCES - 440-12
DEPARTMENT DETAIL

		2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	87,020	114,378	93,267	107,684	113,016
4120	Extra Help Wages	5,023	2,320	11,100	-	-
4150	Fringe Benefits	31,520	48,766	40,118	49,261	53,010
TOTAL PERSONNEL		**$ 123,563**	**$ 165,464**	**$ 144,485**	**$ 156,945**	**$ 166,026**
	Human Resource Specialist	*0.500*	*0.500*	*0.500*	*0.500*	*0.500*
	Human Resources Director	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
	Human Resources System/Program Analyst2	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
	Principal Human Resources Analyst	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
		1.250	*1.250*	*1.250*	*1.250*	*1.250*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	4,231	7,675	3,500	6,750	6,750
4251	Educational Development	-	-	-	1,250	1,250
4256	Recruitment	4,828	5,000	5,000	5,000	5,000
4260	Professional Development	1,035	1,050	880	525	525
4270	Subscriptions/Memberships	98	359	300	750	750
4280	Legal Expense	18,169	10,000	3,200	15,000	11,250
4355	Office Supplies	-	-	-	500	500
4360	Postage	-	-	-	500	500
4425	Computer Expense	8,290	4,909	4,792	7,500	5,125
4435	Operational Expense	3,991	13,225	8,801	4,125	4,125
4450	Professional Services	1,767	11,625	11,625	4,375	4,375
4452	Contractual Services	-	-	-	2,500	-
4486	Communications	284	75	280	600	600
TOTAL MAINTENANCE & OPERATIONS		**$ 42,693**	**$ 53,918**	**$ 38,378**	**$ 49,375**	**$ 40,750**
TOTAL EXPENDITURE		**$ 166,256**	**$ 219,382**	**$ 182,863**	**$ 206,320**	**$ 206,776**

WATER ADMINISTRATIVE SERVICES - 440-40
DEPARTMENT SUMMARY

	2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
NUMBER OF PERSONNEL	3.850	3.805	3.305	3.805	3.805
PERSONNEL	396,992	384,279	308,925	406,381	441,719
MAINTENANCE & OPERATIONS	284,379	300,012	233,799	247,215	211,938
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 681,371**	**$ 684,291**	**$ 542,724**	**$ 653,595**	**$ 653,656**

DESCRIPTION:

The Administrative Services Department provides Town-wide services associated with Finance, Information Technology, Property and Risk Management (including self-insurance) and Security. In addition, the Utility Billing function is included as part of this Department and provides all billing-related functions for the Enterprise Funds (Water and Water Reclamation) located within the Town of Windsor.

SIGNIFICANT CHANGES & EXPENDITURES:

In the past two years the Department has undergone a significant restructure and shifted some of its focus to providing more technology-driven initiatives to help enhance the services the Town provides its customers as well as improve internal efficiencies through automation and eliminating redundancies. The department plans to continue this trend and provide additional focus on implementing more industry best-practices, standard operating procedures, change management and other operational safeguards that enhance communication, increase transparency, reduce risk and mitigate unplanned fiscal impacts.

Major departmental changes in staffing includes unfunding the Administrative Services Director, the Special Projects Manager and the Finance Manager and replacing those positions by funding an Assistant Town Manager/ASD (split 50% in Town Manager's Office and 50% in Administrative Services Department), Information Systems Manager, Deputy Finance Director and Accounting & Audit Manager. This restructure increases the Administrative Services Department's FTE by 0.5 (0.25 General Fund, .0125 Water, 0.125 Water Reclamation). The net fiscal impact of these changes is cost neutral, with the first year savings due to delays in filling vacant positions and a return to full staffing levels in FY2018-19.

This budget also includes the cost to upgrade the Town's utility billing software interface to the Smart Utility Systems and WaterSmart. These dashboards are intended to provide the customer with more information regarding their water usage in an easy to read format including charts showing historical trends and usage.

WATER ADMINISTRATIVE SERVICES - 440-40
DEPARTMENT DETAIL

		2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	269,189	279,252	207,680	284,929	316,069
4120	Extra Help Wages	15,914	86	8,413	8,125	3,750
4150	Fringe Benefits	111,888	104,941	92,832	113,327	121,900
TOTAL PERSONNEL		**$ 396,992**	**$ 384,279**	**$ 308,925**	**$ 406,381**	**$ 441,719**
	Accounting & Audit Manager	*-*	*0.250*	*-*	*0.250*	*0.250*
	Accounting Assistant	*0.250*	*-*	*-*	*-*	*-*
	Accounting Specialist	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
	Accounting Supervisor	*0.425*	*-*	*-*	*-*	*-*
	Accounting Technician	*-*	*0.250*	*-*	*0.250*	*0.250*
	Administrative Operations Assistant I/II	*-*	*0.855*	*0.855*	*0.855*	*0.855*
	Administrative Operations Manager	*-*	*0.425*	*0.425*	*0.425*	*0.425*
	Administrative Operations Supervisor	*-*	*0.425*	*0.425*	*0.425*	*0.425*
	Assistant Town Manager/ASD	*0.250*	*0.125*	*0.125*	*0.125*	*0.125*
	Deputy Finance Director	*-*	*0.250*	*0.250*	*0.250*	*0.250*
	Finance Manager	*0.250*	*-*	*-*	*-*	*-*
	Management Analyst	*-*	*0.250*	*0.250*	*0.250*	*0.250*
	Meter Reader	*0.475*	*-*	*-*	*-*	*-*
	Meter Specialist	*-*	*0.475*	*0.475*	*0.475*	*0.475*
	Senior UB Representative	*0.850*	*-*	*-*	*-*	*-*
	Special Projects Manager	*0.250*	*-*	*-*	*-*	*-*
	Utility Billing Representative	*0.850*	*-*	*-*	*-*	*-*
	Information Systems Manager	*-*	*0.250*	*0.250*	*0.250*	*0.250*
		3.850	*3.805*	*3.305*	*3.805*	*3.805*
MAINTENANCE & OPERATIONS						
4215	Bad Debts	11,482	18,777	10,000	9,713	10,198
4216	Overage/Under	(61)	12	1	5	5
4220	Bank Charges	45,462	49,420	20,000	-	-
4250	Mtgs,Conf,Trvl,Training	4,868	6,590	5,000	4,351	4,976
4256	Recruitment	-	-	-	-	-
4257	Training	750	-	-	-	-
4260	Professional Development	1,968	2,754	1,253	1,607	1,607
4261	Educational Incentive	-	-	-	1,250	1,250
4270	Subscriptions/Memberships	153	310	467	1,401	1,526
4280	Legal Expense	3,605	3,485	3,000	7,500	7,500
4325	Vehicle Maintenance	576	89	312	250	258
4330	Equipment Maintenance	-	-	-	-	-
4355	Office Supplies	-	-	-	3,732	3,844
4360	Postage	13,134	13,473	13,473	12,037	12,399
4365	Printing	8,825	10,907	8,500	10,672	9,970
4425	Computer Expense	130,292	132,317	110,000	158,530	130,924
4435	Operational Expense	8,281	8,644	8,644	2,692	2,106
4450	Professional Services	24,719	32,649	32,649	23,600	18,000
4452	Contractual Services	29,479	20,000	20,000	8,450	5,950
4475	Rents & Leases	128	-	-	-	-
4486	Communications	719	585	500	1,425	1,425
TOTAL MAINTENANCE & OPERATIONS		**$ 284,379**	**$ 300,012**	**$ 233,799**	**$ 247,215**	**$ 211,938**
TOTAL EXPENDITURE		**$ 681,371**	**$ 684,291**	**$ 542,724**	**$ 653,595**	**$ 653,656**

WATER ENGINEERING - 440-63
DEPARTMENT SUMMARY

	2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
NUMBER OF PERSONNEL	2.930	2.930	2.930	3.430	3.430
PERSONNEL	349,168	314,931	279,515	449,505	515,721
MAINTENANCE & OPERATIONS	197,114	655,657	401,115	507,838	439,338
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 546,282**	**$ 970,588**	**$ 680,630**	**$ 957,343**	**$ 955,059**

DESCRIPTION:
This portion of the Water Reclamation Operating budget is for the engineering support to Water Reclamation Operations, Water Reclamation Repair & Replacement and Water Reclamation Capital funds. Technical support for the Water and Water Reclamation divisions is provided by one engineer, one management analyst, and three partially allocated environmental program managers. Additional outside support is provided by contract engineers and project managers.

SIGNIFICANT CHANGES & EXPENDITURES:
Significant expenditures for the upcoming budget include various engineering studies and technical support due to the Town's ongoing water rights application with the State for its Russian River well field. In addition, the Town continues to invest in its assets through annual rehabilitation of its groundwater well supplies. The Town is participating in a Groundwater Sustainability Agency, with other member water agencies and this is a new charge mandated by the State. Water Engineering will include contract and consulting engineers to fill the engineering needs for performance of the studies and the capital improvement projects. Proposed is temporary part-time administrative staff that will be shared among the General Fund Engineering, Water Engineering, and Water Reclamation Engineering funds.

Activities and projects for the FY2017-19 budget terms include:
- Water Rights application and EIR for Russian River water supply
- Implement computerized Asset/Facility Maintenance Management System
- Develop a State-required Drought Contingency Plan
- Implement the two-year CIP which includes the design and/or construction of the following projects:
  - Develop new Esposti well site
  - Install security fencing and enclosures for Shiloh Tank sites
  - Water meter transmitter upgrade project
  - Replacement of water services at the Wild Oak neighborhood area

WATER ENGINEERING - 440-63
DEPARTMENT DETAIL

		2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	258,265	219,953	196,079	305,852	356,220
4120	Extra Help Wages	5,822	9,500	6,894	22,700	22,700
4150	Fringe Benefits	85,081	85,478	76,543	120,953	136,801
TOTAL PERSONNEL		**$ 349,168**	**$ 314,931**	**$ 279,515**	**$ 449,505**	**$ 515,721**
	Administrative Assistant	*0.330*	*0.330*	*0.330*	*0.250*	*0.250*
	Assistant Engineer	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
	Associate Engineer	*0.250*	*0.250*	*0.250*	*0.450*	*0.450*
	Deputy Director of Engineering	*0.100*	*0.100*	*0.100*	*0.150*	*0.150*
	Deputy Director of Water and Environme	-	-	-	*0.400*	*0.400*
	Engineering Tech	*0.500*	*0.500*	*0.500*	*0.200*	*0.200*
	Environmental Program Manager	-	-	-	*0.330*	*0.330*
	Project Manager	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
	Public Works Director/Town Engineer	*0.200*	*0.200*	*0.200*	*0.400*	*0.400*
	Public Works Inspector	*0.250*	*0.250*	*0.250*	-	-
	Senior Administrative Assistant	*0.100*	*0.100*	*0.100*	*0.100*	*0.100*
	Senior Civil Engineer	*0.700*	*0.700*	*0.700*	*0.200*	*0.200*
	Senior Engineering Technician	-	-	-	*0.200*	*0.200*
	Senior Public Works Inspector	-	-	-	*0.250*	*0.250*
		2.930	*2.930*	*2.930*	*3.430*	*3.430*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	3,471	8,000	1,344	7,000	7,000
4260	Professional Development	1,589	2,208	644	1,638	1,638
4270	Subscriptions/Memberships	1,176	2,000	300	2,100	2,100
4280	Legal Expense	5,276	21,000	7,000	1,500	1,500
4290	Legal Notices	146	-	-	-	-
4355	Office Supplies	-	-	-	500	500
4360	Postage	-	-	-	600	600
4365	Printing	-	-	-	1,500	1,500
4425	Computer Expense	911	7,588	3,000	2,500	2,500
4435	Operational Expense	516	2,000	-	5,500	5,500
4450	Professional Services	182,127	600,361	388,827	479,000	414,000
4452	Contractual Services	-	10,000	-	-	-
4458	Lab Testing & Supplies	-	-	-	6,000	2,500
4486	Communications	1,902	2,500	-	-	-
TOTAL MAINTENANCE & OPERATIONS		**$ 197,114**	**$ 655,657**	**$ 401,115**	**$ 507,838**	**$ 439,338**
TOTAL EXPENDITURE		**$ 546,282**	**$ 970,588**	**$ 680,630**	**$ 957,343**	**$ 955,059**

WATER FACILITIES - 440-76
DEPARTMENT SUMMARY

	2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	1.120	1.120
PERSONNEL	-	-	-	92,279	99,125
MAINTENANCE & OPERATIONS	-	-	-	36,474	36,914
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ -**	**$ -**	**$ -**	**$ 128,753**	**$ 136,038**

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 82,000 square feet.

SIGNIFICANT CHANGES & EXPENDITURES:

The Facilities Division is responsible for providing Town-wide services and historically has been charging all of their expenditures to the General Fund and at year-end has been receiving a Transfer-In from the Water and Water Reclamation funds to offset their costs associated with providing these funds service. Effective FY2017-18, going forward this fund will be charging its Water and Water Reclamation expenses directly to the fund, which increases transparency and is the same allocation method used by similar divisions that have shared responsibility across the General Fund, Water Fund and Water Reclamation Fund.

WATER FACILITIES - 440-76
DEPARTMENT DETAIL

		2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	-	-	-	58,242	62,481
4120	Extra Help Wages	-	-	-	3,918	3,918
4150	Fringe Benefits	-	-	-	30,120	32,726
TOTAL PERSONNEL		**$ -**	**$ -**	**$ -**	**$ 92,279**	**$ 99,125**
	Maintenance Worker	-	-	-	*0.250*	*0.250*
	Maintenance Worker I	-	-	-	*0.030*	*0.030*
	Maintenance Worker II	-	-	-	*0.435*	*0.435*
	Parks & Facilities Superintendent	-	-	-	*0.125*	*0.125*
	Parks Maintenance Supervisor	-	-	-	-	-
	Senior Administrative Assistant	-	-	-	*0.125*	*0.125*
	Senior Maintenance Worker	-	-	-	*0.155*	*0.155*
		-	-	-	*1.120*	*1.120*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	-	-	-	150	613
4260	Professional Development	-	-	-	299	299
4280	Legal Expense	-	-	-	250	250
4310	Custodial Expense	-	-	-	12,200	11,969
4315	Gasoline, Oil & Diesel	-	-	-	1,375	1,375
4325	Vehicle Maintenance	-	-	-	325	325
4330	Equipment Maintenance	-	-	-	250	250
4335	Structures/Improvements Maint	-	-	-	4,900	5,000
4355	Office Supplies	-	-	-	300	300
4360	Postage	-	-	-	25	25
4370	Parts & Supplies	-	-	-	1,750	1,750
4435	Operational Expense	-	-	-	5,630	5,630
4452	Contractual Services	-	-	-	8,825	8,933
4486	Communications	-	-	-	195	195
TOTAL MAINTENANCE & OPERATIONS		**$ -**	**$ -**	**$ -**	**$ 36,474**	**$ 36,914**
TOTAL EXPENDITURE		**$ -**	**$ -**	**$ -**	**$ 128,753**	**$ 136,038**

WATER OPERATIONS - 440-83
DEPARTMENT SUMMARY

	2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
NUMBER OF PERSONNEL	9.670	9.670	9.670	9.470	9.720
PERSONNEL	1,152,921	1,204,234	1,177,509	1,186,700	1,273,783
MAINTENANCE & OPERATIONS	1,439,137	1,687,527	1,520,483	1,668,878	1,733,850
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 2,592,058**	**$ 2,891,761**	**$ 2,697,991**	**$ 2,855,578**	**$ 3,007,633**

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 backlog for preventative maintenance is high. This budget also includes rehabilitation and preventative maintenance of the Town's Russian River wells.

Annual costs for purchases of water from the Sonoma County Water Agency (SCWA) aqueduct and the Russian River Diversion subcharges which include Water Management Planning, Watershed Planning, Water Conservation, and Recycled Water are included in this budget. It is estimated the SCWA water purchase cost will increase by approximately 5 percent each fiscal year. Subcharges for Russian River diversion water is estimated to increase by 0% in year 1 and 10% in year 2. The Town completed its 2015 Urban Water Management Plan with the finding that the Town will have a sufficient water supply through 2040. The Town is also continuing to work on the acquisition of its own water rights 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 the drought was declared over during 2016-2017 season.

WATER OPERATIONS - 440-83
DEPARTMENT DETAIL

		2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	744,945	753,019	705,056	721,485	774,268
4120	Extra Help Wages	89,976	97,000	119,256	102,000	102,000
4150	Fringe Benefits	317,999	354,215	353,196	363,215	397,515
TOTAL PERSONNEL		**$ 1,152,921**	**$ 1,204,234**	**$ 1,177,509**	**$ 1,186,700**	**$ 1,273,783**
	Administrative Assistant	*0.450*	*0.450*	*0.450*	*0.400*	*0.400*
	Deputy Director of Operations	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
	Environmental Program Manager	*0.700*	*0.700*	*0.700*	*0.300*	*0.300*
	Industrial Mechanic	-	-	-	-	*0.250*
	Maintenance Worker II	*0.480*	*0.480*	*0.480*	*0.480*	*0.480*
	Management Analyst	-	-	-	*0.300*	*0.300*
	Senior Admin Assistant	-	-	-	*0.200*	*0.200*
	Senior Administrative Assistant	*0.200*	*0.200*	*0.200*	-	-
	Senior Maintenance Worker	*0.120*	*0.120*	*0.120*	*0.120*	*0.120*
	Senior Water System Operator	*1.950*	*1.950*	*1.950*	*1.900*	*1.900*
	Streets Maintenance Supervisor	*0.120*	*0.120*	*0.120*	*0.120*	*0.120*
	Utility Maintenance Worker II	*0.200*	*0.200*	*0.200*	*0.200*	*0.200*
	Utility System Superintendent	*0.400*	*0.400*	*0.400*	*0.400*	*0.400*
	Water System Operator II	*3.850*	*3.850*	*3.850*	*3.850*	*3.850*
	Water System Supervisor	*0.950*	*0.950*	*0.950*	*0.950*	*0.950*
		9.670	*9.670*	*9.670*	*9.470*	*9.720*
MAINTENANCE & OPERATIONS						
4215	Bad Debts	-	-	-	-	-
4250	Mtgs,Conf,Trvl,Training	5,195	13,907	10,000	12,150	12,150
4260	Professional Development	2,991	6,688	1,691	3,233	3,293
4270	Subscriptions/Memberships	5,018	2,400	4,000	8,000	8,000
4280	Legal Expense	4,357	2,000	2,000	2,500	2,500
4310	Custodial Expense	13	-	-	-	-
4315	Gasoline, Oil & Diesel	13,652	120,000	20,000	40,000	40,000
4325	Vehicle Maintenance	17,212	10,000	15,000	16,000	16,000
4330	Equipment Maintenance	28,595	29,800	23,200	26,200	26,200
4335	Structures/Improvements Maint	4,111	3,450	2,750	3,100	3,100
4350	Grounds Maintenance	-	275	267	115	115
4355	Office Supplies	-	-	-	6,000	6,000
4360	Postage	-	-	-	600	600
4365	Printing	-	-	-	4,000	4,000
4370	Parts & Supplies	90,295	104,450	93,750	88,900	88,900
4375	Small Tools	-	-	-	6,500	6,500
4420	Chemicals	53,302	59,200	59,400	59,250	59,250
4425	Computer Expense	10,292	7,500	6,000	14,200	6,700
4435	Operational Expense	(65,713)	85,707	46,025	54,150	41,150
4445	Permits & Licenses	18,750	30,400	25,000	29,000	30,000
4450	Professional Services	1,437	800	-	29,000	29,000
4452	Contractual Services	31,991	41,900	31,500	50,300	50,300
4458	Lab Testing & Supplies	17,304	35,950	9,500	11,650	11,650
4465	Property Taxes/Assessments	297	900	400	600	600
4486	Communications	18,330	19,500	20,000	11,700	11,700
4487	Utilities, Gas & Electric	277,313	312,700	350,000	372,730	395,042
4489	Water Purchases	904,396	800,000	800,000	819,000	881,100
TOTAL MAINTENANCE & OPERATIONS		**$ 1,439,137**	**$ 1,687,527**	**$ 1,520,483**	**$ 1,668,878**	**$ 1,733,850**
TOTAL EXPENDITURE		**$ 2,592,058**	**$ 2,891,761**	**$ 2,697,991**	**$ 2,855,578**	**$ 3,007,633**

WATER RECYCLED WATER URBAN REUSE - 440-84
DEPARTMENT SUMMARY

	2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
NUMBER OF PERSONNEL	1.900	1.900	1.900	1.800	1.800
PERSONNEL	237,015	240,790	226,463	228,727	245,328
MAINTENANCE & OPERATIONS	27,006	111,993	72,090	83,825	83,825
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 264,022**	**$ 352,783**	**$ 298,553**	**$ 312,552**	**$ 329,153**

DESCRIPTION:

This department was created in FY 2015-16 based on a recycled water policy proposed by Council. Recycled water distribution is funded under the water enterprise fund and purchases recycled water from the water reclamation fund. This department provides for the distribution of recycled water to urban customers. The Recycled Water System includes recycled water lines, pump stations and related facilities for the delivery of recycled water from the treatment plant to the Town's recycled water customers. Current urban reuse customers are residential customers in Vintage Green neighborhood, Windsor 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 represents routine operations.

WATER RECYCLED WATER URBAN REUSE - 440-84
DEPARTMENT DETAIL

		2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	158,642	157,839	143,762	139,120	149,966
4120	Extra Help Wages	13,342	9,750	16,662	22,000	22,000
4150	Fringe Benefits	65,032	73,201	66,039	67,607	73,363
TOTAL PERSONNEL		**$ 237,015**	**$ 240,790**	**$ 226,463**	**$ 228,727**	**$ 245,328**
	Collection & Rec System Supervisor2	*0.05*	*0.05*	*0.05*	*0.05*	*0.05*
	Deputy Director of Operations	*0.05*	*0.05*	*0.05*	*0.05*	*0.05*
	Management Analyst	*0.25*	*0.25*	*0.25*	*0.10*	*0.10*
	Senior Water System Operator	*0.05*	*0.05*	*0.05*	*0.10*	*0.10*
	Utility Maintenance Worker I	*0.05*	*0.05*	*0.05*	*0.05*	*0.05*
	Utility Maintenance Worker II	*0.05*	*0.05*	*0.05*	*0.05*	*0.05*
	Utility System Superintendent2	*0.20*	*0.20*	*0.20*	*0.20*	*0.20*
	Water System Operator II	*1.15*	*1.15*	*1.15*	*1.15*	*1.15*
	Water System Supervisor	*0.05*	*0.05*	*0.05*	*0.05*	*0.05*
		1.90	*1.90*	*1.90*	*1.80*	*1.80*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	1,249	1,800	3,000	5,000	5,000
4260	Professional Development	829	1,490	240	650	650
4270	Subscriptions/Memberships	-	-	100	2,250	2,250
4280	Legal Expense	-	900	2,500	1,200	1,200
4325	Vehicle Maintenance	403	2,250	4,500	7,500	7,500
4330	Equipment Maintenance	3,072	13,375	1,000	9,500	9,500
4335	Structures/Improvements Maint	16	1,125	2,250	1,000	1,000
4350	Grounds Maintenance	-	375	-	-	-
4355	Office Supplies	-	-	-	350	350
4360	Postage	-	-	-	150	150
4365	Printing	-	-	-	500	500
4370	Parts & Supplies	5,033	21,750	8,000	12,800	12,800
4375	Small Tools	-	-	-	1,000	1,000
4425	Computer Expense	692	300	250	500	500
4435	Operational Expense	15,123	31,303	29,000	11,800	11,800
4445	Permits & Licenses	-	-	750	3,200	3,200
4450	Professional Services	-	-	-	8,500	8,500
4452	Contractual Services	-	7,500	20,000	14,325	14,325
4458	Lab Testing & Supplies	-	450	-	500	500
4486	Communications	589	1,875	500	3,100	3,100
4487	Utilities, Gas & Electric	-	27,500	-	-	-
TOTAL MAINTENANCE & OPERATIONS		**$ 27,006**	**$ 111,993**	**$ 72,090**	**$ 83,825**	**$ 83,825**
TOTAL EXPENDITURE		**$ 264,022**	**$ 352,783**	**$ 298,553**	**$ 312,552**	**$ 329,153**

WATER ADMINISTRATION - 440-85
DEPARTMENT SUMMARY

	2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	16,213	-	872	-	-
MAINTENANCE & OPERATIONS	1,686,692	501,238	481,222	547,780	555,064
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	1,346,545	1,245,209	400,000	801,760	74,145
TOTAL	**$ 3,049,450**	**$ 1,746,447**	**$ 882,094**	**$ 1,349,540**	**$ 629,209**

DESCRIPTION:

The Non-departmental budget represents costs that are Town-wide and not specific to any one particular budget. Examples include debt service, insurance premiums, maintenance of vehicles and equipment, leases, communications and utility costs.

SIGNIFICANT CHANGES & EXPENDITURES:

The increase in budget is attributed to additional funding for Town-wide initiatives including the General Fund portion of the CalPERS Unfunded Accrued Liability, ongoing capital hardware and computer replacement program and reestablishing the Capital Replacement Fund transfers for Police, Fire and other non-department specific capital expenditures.

WATER ADMINISTRATION - 440-85
DEPARTMENT DETAIL

		2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
PERSONNEL						
4150	Fringe Benefits	16,213	-	872	-	-
TOTAL PERSONNEL		**$ 16,213**	**$ -**	**$ 872**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS						
4216	Overage/Under	-	-	-	-	-
4220	Bank Charges	-	-	-	41,850	43,106
4225	L/T Prin-Equipment Cop'S	235,760	243,909	243,747	252,075	260,255
4226	L/T Int - Equipment Cop'S	125,510	118,450	118,412	110,023	100,193
4235	Depreciation/Amortizn Expense	1,208,630	-	-	-	-
4245	Insurance	77,657	91,368	75,000	77,756	77,768
4246	Insurance Claims	-	-	-	-	-
4250	Mtgs,Conf,Trvl,Training	263	-	-	-	-
4325	Vehicle Maintenance	101	257	-	250	250
4330	Equipment Maintenance	9,561	12,819	10,000	11,419	8,819
4365	Printing	195	-	-	-	-
4425	Computer Expense	20	-	-	-	-
4435	Operational Expense	137	775	455	-	-
4450	Professional Services	-	-	-	3,750	3,750
4459	Fiscal Agent Fees	1,176	2,900	1,684	1,400	1,400
4475	Rents & Leases	1,760	863	924	1,684	1,836
4486	Communications	8,694	9,081	9,000	12,115	21,166
4487	Utilities, Gas & Electric	17,228	20,816	22,000	35,458	36,521
TOTAL MAINTENANCE & OPERATIONS		**$ 1,686,692**	**$ 501,238**	**$ 481,222**	**$ 547,780**	**$ 555,064**
OTHER FINANCING USES						
4944	Transfer Out - Water Stabilization Fund	850,000	400,000	400,000	1,250,000	1,250,000
4944	Transfer Out - Water Stabilization Fund CalPERS	-	-	-	172,500	172,500
4944	Transfer Out - Facilities General Fund Subsidy	42,144	43,710	43,710	-	-
4944	Transfer Out - General Capital Replacement	-	-	-	-	22,818
4944	Transfer Out - 2012D Debt Service	51,712	51,499	51,499	51,760	51,327
4944	Transfer Out - Water Capital Replacement	402,690	750,000	750,000	750,000	750,000
TOTAL OTHER FINANCING USES		**$ 1,346,546**	**$ 1,245,209**	**$ 1,245,209**	**$ 2,224,260**	**$ 2,246,645**
TOTAL EXPENDITURE		**$ 3,049,450**	**$ 1,746,447**	**$ 1,727,303**	**$ 2,772,040**	**$ 2,801,709**

WATER CONSERVATION - 440-86
DEPARTMENT SUMMARY

	2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
NUMBER OF PERSONNEL	1.050	1.050	1.050	1.000	1.000
PERSONNEL	136,883	146,092	140,116	137,030	144,294
MAINTENANCE & OPERATIONS	102,859	334,492	84,782	253,800	201,000
CAPITAL OUTLAY	-	-	-	50,000	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 239,742**	**$ 480,584**	**$ 224,898**	**$ 440,830**	**$ 345,294**

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. In addition to the Pay-As-You-Save (PAYS) program, the budget includes elements like rebate incentives for turf grass removal, business rebates for efficient technology upgrades, water saving fixture customer incentives and 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:

Vehicle Acquisition includes replacing an aging SUV with an electric vehicle and charger at the Corporation Yard.

PAYS Professional Services expenses are significantly reduced in each fiscal year to better reflect service levels, with the budgeted amount now divided among three line item expenses (Professional Services, Contract Services, and Materials & Supplies) for better tracking purposes.

Professional Services include a regulatory update to the Water Shortage Contingency Plan in 2017-18, required third-party water system audit validation in 2018-19, and increased public outreach expenses in both years.

WATER CONSERVATION - 440-86
DEPARTMENT DETAIL

		2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	97,312	97,395	95,131	88,883	93,324
4120	Extra Help Wages	1,289	8,000	3,496	10,000	10,000
4150	Fringe Benefits	38,282	40,697	41,489	38,147	40,970
TOTAL PERSONNEL		**$ 136,883**	**$ 146,092**	**$ 140,116**	**$ 137,030**	**$ 144,294**
	Administrative Operations Assistant I	*0.050*	*0.050*	*0.050*	*0.050*	*0.050*
	Administrative Operations Assistant II	*0.050*	*0.050*	*0.050*	*0.050*	*0.050*
	Administrative Operations Manager	*0.050*	*0.050*	*0.050*	*0.050*	*0.050*
	Administrative Operations Supervisor	*0.050*	*0.050*	*0.050*	*0.050*	*0.050*
	Environmental Program Manager	*0.750*	*0.750*	*0.750*	*0.750*	*0.750*
	Meter Specialist	*0.050*	*0.050*	*0.050*	*0.050*	*0.050*
	Public Works Director/Town Engineer	*0.050*	*0.050*	*0.050*	-	-
		1.050	*1.050*	*1.050*	*1.000*	*1.000*
MAINTENANCE & OPERATIONS						
4215	Bad Debts	60	-	60	-	-
4250	Mtgs,Conf,Trvl,Training	1,497	2,000	1,400	2,200	2,200
4260	Professional Development	187	1,140	117	540	540
4270	Subscriptions/Memberships	2,742	3,100	2,900	2,950	2,950
4280	Legal Expense	5,679	4,600	5,000	6,000	6,000
4315	Gasoline, Oil & Diesel	152	300	150	200	-
4325	Vehicle Maintenance	241	500	250	500	500
4355	Office Supplies	-	250	25	300	100
4360	Postage	11	10,500	2,100	6,400	6,400
4365	Printing	222	-	-	14,900	14,900
4370	Parts & Supplies	-	-	-	19,500	19,500
4410	Advertising	-	-	-	3,000	3,000
4425	Computer Expense	-	200	-	400	-
4435	Operational Expense	62,250	119,722	47,000	70,300	65,300
4450	Professional Services	28,026	191,400	25,000	100,000	53,000
4452	Contractual Services	1,192	-	-	24,750	24,750
4486	Communications	601	780	780	1,860	1,860
TOTAL MAINTENANCE & OPERATIONS		**$ 102,859**	**$ 334,492**	**$ 84,782**	**$ 253,800**	**$ 201,000**
CAPITAL OUTLAY						
4570	Vehicle Acquisition	-	-	-	50,000	-
TOTAL CAPITAL OUTLAY		-	-	-	**$ 50,000**	-
TOTAL EXPENDITURE		**$ 239,742**	**$ 480,584**	**$ 224,898**	**$ 440,830**	**$ 345,294**

WATER REPLACEMENT & REHABILITATION FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2015-16	2016-17	2017-18	2018-19
Estimated Beginning Working Capital	$ 3,461,829	$ 3,873,454	$ 4,296,912	$ -
Estimated Revenue	53,654	47,000	-	-
Transfers-In	750,000	750,000	-	-
Estimated Funds Available	4,265,482	4,670,454	4,296,912	-
Estimated Expenditures	44,719	373,542	-	-
Transfers-Out	347,310	-	4,296,912	-
Total Est. Expenditures & Transfers-Out	392,029	373,542	4,296,912	-
Estimated Ending Working Capital	$ 3,873,454	$ 4,296,912	$ -	$ -

EXPLANATION OF RESERVES

	2015-16	2016-17	2017-18	2018-19
Contigencies	$ 3,873,454	$ 4,296,912	$ -	$ -
Working Capital	$ 3,873,454	$ 4,296,912	$ -	$ -

WATER REPLACEMENT & REHABILITATION FUND REVENUE SUMMARY

	2015-16 ACTUAL REVENUE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
USE OF MONEY & PROPERTY					
3410 Interest On Investments	3,526	8,946	47,000	-	-
OTHER FINANCING SOURCES					
3944 Transfer In - Water Administration	750,000	750,000	750,000	-	-
TOTAL REVENUES	$ 753,526	$ 758,946	$ 797,000	$ -	$ -

WATER REPLACEMENT & REHABILITATION - 442-83
DEPARTMENT SUMMARY

	2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
NUMBER OF PERSONNEL	0.300	0.300	0.300	-	-
PERSONNEL	44,471	43,509	43,411	-	-
MAINTENANCE & OPERATIONS	248	184,944	95,131	-	-
CAPITAL OUTLAY	-	219,269	235,000	-	-
OTHER FINANCING USES	347,310	-	-	4,296,912	-
TOTAL	**$ 392,029**	**$ 447,722**	**$ 373,542**	**$ 4,296,912**	**$ -**

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:

Beginning FY2017-18 this fund will be moved into the Water Capital Fund (460).

WATER REPLACEMENT & REHABILITATION - 442-83
DEPARTMENT DETAIL

		2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	35,051	33,605	33,069	-	-
4120	Extra Help Wages	532	-	1,066	-	-
4150	Fringe Benefits	8,888	9,904	9,276	-	-
TOTAL PERSONNEL		**$ 44,471**	**$ 43,509**	**$ 43,411**	**$ -**	**$ -**
	Associate Engineer	*0.200*	*0.200*	*0.200*	-	-
	Public Works Director/Town Engineer	*0.100*	*0.100*	*0.100*	-	-
		0.300	*0.300*	*0.300*	-	-
MAINTENANCE & OPERATIONS						
4260	Professional Development	248	360	131	-	-
4425	Computer Expense	-	11,500	-	-	-
4435	Operational Expense	-	13,000	-	-	-
4450	Professional Services	-	95,000	50,000	-	-
4452	Contractual Services	-	65,084	45,000	-	-
TOTAL MAINTENANCE & OPERATIONS		**$ 248**	**$ 184,944**	**$ 95,131**	**$ -**	**$ -**
CAPITAL OUTLAY						
4570	Mobile Equip & Vehicle Acquist	-	54,993	165,000	-	-
4540	Equipment Acquisition/Replace	-	60,000	70,000	-	-
4510	Recycled Water Hydrant System	-	24,276	-	-	-
4510	Chlorine Generation Sys Improvements	-	80,000	-	-	-
TOTAL CAPITAL OUTLAY		**$ -**	**$ 219,269**	**$ 235,000**	**$ -**	**$ -**
OTHER FINANCING USES						
4946	Transfer-Out-Water Cap Fd	-	-	-	4,296,912	-
4944	Transfer-Out-Cap Replacement	347,310	-	-	-	-
TOTAL OTHER FINANCING USES		**$ 347,310**	**$ -**	**$ -**	**$ 4,296,912**	**$ -**
TOTAL EXPENDITURE		**$ 392,029**	**$ 447,722**	**$ 373,542**	**$ 4,296,912**	**$ -**

WATER STABILIZATION FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2015-16	2016-17	2017-18	2018-19
Estimated Beginning Fund Balance	$ -	$ 850,000	$ 1,250,000	$ 1,250,000
Estimated Revenue	-	-	-	-
Transfers-In	850,000	400,000	-	-
Estimated Funds Available	850,000	1,250,000	1,250,000	1,250,000
Estimated Expenditures	-	-	-	-
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	-	-	-	-
Estimated Ending Fund Balance	$ 850,000	$ 1,250,000	$ 1,250,000	$ 1,250,000

EXPLANATION OF RESERVES

	2015-16	2016-17	2017-18	2018-19
Contigencies	$ 850,000	$ 1,250,000	$ 1,250,000	$ 1,250,000
Fund Balance	$ 850,000	$ 1,250,000	$ 1,250,000	$ 1,250,000

WATER STABILIZATION FUND REVENUE SUMMARY

		2015-16 ACTUAL REVENUE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
USE OF MONEY & PROPERTY						
3410	Interest On Investments	-	-	-	-	-
OTHER FINANCING SOURCES						
3918	Transfer In - Public Art Salaries	-	-	-	-	-
3944	Transfer In - Public Art Acquisition	-	-	400,000	-	-

WATER STABILIZATION - 450
DEPARTMENT SUMMARY

	2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

DESCRIPTION:

This fund was originated in 2014 as part of the Water and Water Reclamation fee study. This study identified a need to set aside funds that would offset uncontrollable, outside influences on the Town's Enterprise Funds including times when regular income is disrupted, unfunded mandates that have a significant impact on the funds or any other external or uncontrollable forces that will have a significant and negative impact on the fund's ability to provide its stantandard level of operations. Examples of when these funds can be used include Emergency Operations Center funds,drought conditions, CalPERS Unfunded Liabilities and other impacts on revenue due to economic conditions such as The Great Recession.

This fund is not intended to be used for increases in expenses or decreases in revenues that the Town has direct control over, such as cost of living adjustments, new programs or services, additional headcount for things other than EOC/unfunded mandates, annual inflationary adjustments, electing to discontinue or hold revenue streams for atypical low amount, or other expenditures that the Town has the direct ability to control or mitigate.

SIGNIFICANT CHANGES & EXPENDITURES:

Additional funds are being deposited into this account to cover the costs associated with the planned CalPERS unfunded accrued liabilities (UAL) forecasted through the next 10 fiscal years.

WATER STABILIZATION - 450-83
DEPARTMENT DETAIL

	2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
MAINTENANCE & OPERATIONS					
4435 Operational Expense	-	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CAPITAL OUTLAY					
4510 Corp Yard & Civic Ctr Pavement Maint	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

WATER CAPITAL FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2015-16	2016-17	2017-18	2018-19
Estimated Beginning Working Capital	$ 4,699,085	$ 4,727,162	$ 4,802,901	$ 7,954,874
Estimated Revenue	272,735	441,782	437,287	729,337
Transfers-In	-	-	4,296,912	-
Estimated Funds Available	4,971,820	5,168,944	9,537,100	8,684,211
Estimated Expenditures	160,759	266,861	1,414,000	2,063,350
Transfers-Out	83,899	99,182	168,227	167,369
Total Est. Expenditures & Transfers-Out	244,658	366,043	1,582,227	2,230,719
Estimated Ending Working Capital	$ 4,727,162	$ 4,802,901	$ 7,954,874	$ 6,453,492

EXPLANATION OF RESERVES

	2015-16	2016-17	2017-18	2018-19
Contigencies	$ 4,727,162	$ 4,802,901	$ 7,954,874	$ 6,453,492
Working Capital	$ 4,727,162	$ 4,802,901	$ 7,954,874	$ 6,453,492

WATER CAPITAL FUND REVENUE SUMMARY

		2015-16 ACTUAL REVENUE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
USE OF MONEY & PROPERTY						
3410	Interest On Investments	52,858	-	50,000	100,000	100,000
CHARGES FOR SERVICES						
3655	Capacity Fees - Non Residential	-	-	-	129,919	-
3660	Capacity Fees - Residential	176,203	334,000	391,782	207,368	629,337
OTHER REVENUE						
3801	Miscellaneous Revenues	6	-	-	-	-
TOTAL REVENUES		$ 229,067	$ 334,000	$ 441,782	$ 437,287	$ 729,337

WATER CAPITAL - 460-83
DEPARTMENT SUMMARY

	2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
NUMBER OF PERSONNEL	0.150	0.150	0.150	-	-
PERSONNEL	23,378	21,755	22,095	-	-
MAINTENANCE & OPERATIONS	124	180	66	60,000	60,000
CAPITAL OUTLAY	137,257	1,170,267	244,700	1,354,000	2,003,350
OTHER FINANCING USES	83,899	99,182	99,182	168,227	167,369
TOTAL	**$ 244,658**	**$ 1,291,384**	**$ 366,043**	**$ 1,582,227**	**$ 2,230,719**

DESCRIPTION:
The Water system includes facilities for the treatment, conveyance and distribution of potable water to customers and recycled water to urban reuse customers. Water Capital funds all capital projects in the Water facilities. Water facilities includes water lines, pump stations, wells, reservoirs and tanks owned and operated by the Windsor Water District.

SIGNIFICANT CHANGES & EXPENDITURES:
Effective FY2017-18 the Water Replacement & Rehabilitation fund (442) will be discontinued and consolidated into the Water Capital Fund (460).

Several projects are planned to rehabilitate the water system and enhance reliability. The major capital improvement projects for the proposed FY2017-19 budgets include:
- Security fencing project at the Shiloh Tank Sites 1, 2 and 3 (ongoing project).
- Transition from manually-read meters to automatic, remote meter reading (AMI).
- Russian River well rehabilitation for enhanced system relability.
- Oceanview Pond recycled water connection with SCWA.

WATER CAPITAL - 460-83
DEPARTMENT DETAIL

		2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	17,525	16,803	16,534	-	-
4120	Extra Help Wages	266	-	533	-	-
4150	Fringe Benefits	5,587	4,952	5,028	-	-
TOTAL PERSONNEL		**$ 23,378**	**$ 21,755**	**$ 22,095**	**$ -**	**$ -**
	Associate Engineer	*0.100*	*0.100*	*0.100*	-	-
	Public Works Director/Town Engineer	*0.050*	*0.050*	*0.050*	-	-
		0.150	*0.150*	*0.150*	-	-
MAINTENANCE & OPERATIONS						
4260	Professional Development	124	180	66	-	-
4452	Contractual Services	-	-	-	60,000	60,000
TOTAL MAINTENANCE & OPERATIONS		**$ 124**	**$ 180**	**$ 66**	**$ 60,000**	**$ 60,000**
CAPITAL OUTLAY						
4570	Mobile Equip & Vehicle Acquist	-	-	-	40,000	45,000
4510	Construction-Tank Site Enclosures	-	155,000	75,000	88,000	-
4510	Wild Oak Water Service Replacements	-	-	-	-	-
4510	Corp Yard Doc Upgrade	-	-	-	-	22,000
4510	Oceanview Pond Recycled Water Conne	-	-	-	100,000	-
4510	Water Meter Transmitter Upgrade	-	-	-	406,000	-
4510	Esposti Supply Well	137,257	1,015,267	169,700	720,000	1,936,350
TOTAL CAPITAL OUTLAY		**$ 137,257**	**$ 1,170,267**	**$ 244,700**	**$ 1,354,000**	**$ 2,003,350**
OTHER FINANCING USES						
4944	Transfer-Out-Cap Replacement	-	-	-	-	-
4946	Transfer-Out-Water Cap Fd	83,899	84,182	84,182	168,227	167,369
4998	Other Financing Uses	-	15,000	15,000	-	-
TOTAL OTHER FINANCING USES		**$ 83,899**	**$ 99,182**	**$ 99,182**	**$ 168,227**	**$ 167,369**
TOTAL EXPENDITURE		**$ 244,658**	**$ 1,291,384**	**$ 366,043**	**$ 1,582,227**	**$ 2,230,719**

Successor Agency

SUCCESSOR AGENCY TO WINDSOR RDA CAPITAL FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2015-16	2016-17	2017-18	2018-19
Estimated Beginning Net Assets	$ 1,700,712	$ 642,695	$ 656,076	$ 1,013,298
Estimated Revenue	2,064,931	1,357,430	1,352,223	695,116
Transfers-In	-	-	-	-
Estimated Funds Available	3,765,643	2,000,126	2,008,298	1,708,414
Estimated Expenditures	246,275	-	265,000	255,000
Transfers-Out	2,876,673	1,344,050	730,000	730,000
Total Est. Expenditures & Transfers-Out	3,122,948	1,344,050	995,000	985,000
Estimated Ending Net Assets	$ 642,695	$ 656,076	$ 1,013,298	$ 723,414

EXPLANATION OF RESERVES

	2015-16	2016-17	2017-18	2018-19
Reserved for the Dissolution of the Agency	$ 642,695	$ 656,076	$ 1,013,298	$ 723,414
Net Assets Held in Trust	$ 642,695	$ 656,076	$ 1,013,298	$ 723,414

SUCCESSOR AGENCY TO WINDSOR RDA CAPITAL FUND
REVENUE SUMMARY

	2015-16 ACTUAL REVENUE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
USE OF MONEY & PROPERTY					
3410 Interest On Investments	13,811	-	8,505	8,548	8,591
PROPERTY TAX					
3070 Tax Increment Property Taxes	788,794	1,752,710	1,348,925	1,343,675	686,525
OTHER FINANCING SOURCES					
3998 Other Financing Sources	400,000	-	-	-	-
TOTAL REVENUES	$ 1,202,605	$ 1,752,710	$ 1,357,430	$ 1,352,223	$ 695,116

SUCCESSOR AGENCY TO WINDSOR RDA CAPITAL FUND - 811
DEPARTMENT SUMMARY

	2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	0	5,000	-	15,000	5,000
CAPITAL OUTLAY	246,275	235,000	-	250,000	250,000
OTHER FINANCING USES	2,876,673	2,045,008	1,344,050	730,000	730,000
TOTAL	**$ 3,122,948**	**$ 2,285,008**	**$ 1,344,050**	**$ 995,000**	**$ 985,000**

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 is to 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 FY2017-18, thus reducing the administrative reimbursement to $0 in that fiscal year.

Professional Expenses are estimated to be $10,000 to contract with an outside agency to retrieve the $410,000 loan that the Town made to the Redevelopment Agency (now the Successor Agency). These funds are due back to the General Fund.

SUCCESSOR AGENCY TO WINDSOR RDA CAPITAL FUND - 811
DEPARTMENT DETAIL

		2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
MAINTENANCE & OPERATIONS						
4260	Professional Development	-	-	-	-	-
4235	Depreciation/Amortizn Expense	-	-	-	-	-
4280	Legal Expense	0	-	-	-	-
4450	Professional Services	-	-	-	10,000	-
4459	Fiscal Agent Fees	-	5,000	-	5,000	5,000
TOTAL MAINTENANCE & OPERATIONS		**$ 0**	**$ 5,000**	**$ -**	**$ 15,000**	**$ 5,000**
CAPITAL OUTLAY						
4560	Legal And Administration	246,275	235,000	-	250,000	250,000
TOTAL CAPITAL OUTLAY		**$ 246,275**	**$ 235,000**	**$ -**	**$ 250,000**	**$ 250,000**
OTHER FINANCING USES						
4901	Transfer Out-Non-Department	2,122,651	1,797,591	-	730,000	730,000
4981	Transfer-Out-Rda Cap Proj	754,022	-	1,344,050	-	-
4998	Other Financing Uses	-	247,417	-	-	-
TOTAL OTHER FINANCING USES		**$ 2,876,673**	**$ 2,045,008**	**$ 1,344,050**	**$ 730,000**	**$ 730,000**
TOTAL EXPENDITURE		**$ 3,122,948**	**$ 2,285,008**	**$ 1,344,050**	**$ 995,000**	**$ 985,000**

HOUSING AGENCY FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2015-16	2016-17	2017-18	2018-19
Estimated Beginning Fund Balance	$ 384,485	$ 405,235	$ 405,385	$ 405,535
Estimated Revenue	(1,669)	149	150	151
Transfers-In	22,419	-	-	-
Estimated Funds Available	405,235	405,385	405,535	405,686
Estimated Expenditures	-	-	-	-
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	-	-	-	-
Estimated Ending Fund Balance	$ 405,235	$ 405,385	$ 405,535	$ 405,686

EXPLANATION OF RESERVES

	2015-16	2016-17	2017-18	2018-19
Reserved for Hoursing	$ 405,235	$ 405,385	$ 405,535	$ 405,686
Fund Balance	$ 405,235	$ 405,385	$ 405,535	$ 405,686

HOUSING AGENCY FUND REVENUE SUMMARY

	2015-16 ACTUAL REVENUE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
USE OF MONEY & PROPERTY					
3410 Interest On Investments	-	20	149	150	151
OTHER FINANCING SOURCES					
3998 Other Financing Sources	7,100	-	-	-	-
TOTAL REVENUES	$ 7,100	$ 20	$ 149	$ 150	$ 151

HOUSING AGENCY - 821
DEPARTMENT SUMMARY

	2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 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 Redevelopment Agency.

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

	2015-16	2016-17	2017-18	2018-19
Estimated Beginning Net Assets	$ -	$ 829,605	$ 829,605	$ 829,605
Estimated Revenue	(546)	-	-	-
Transfers-In	2,876,673	1,348,925	1,343,675	686,525
Estimated Funds Available	2,876,127	2,178,530	2,173,280	1,516,130
Estimated Expenditures	2,046,522	1,348,925	1,343,675	686,525
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	2,046,522	1,348,925	1,343,675	686,525
Estimated Ending Net Assets	$ 829,605	$ 829,605	$ 829,605	$ 829,605

EXPLANATION OF RESERVES

	2015-16	2016-17	2017-18	2018-19
Reserved for the Retirement of Debt	$ 829,605	$ 829,605	$ 829,605	$ 829,605
Net Assets Held in Trust	$ 829,605	$ 829,605	$ 829,605	$ 829,605

SUCCESSOR AGENCY TO WINDSOR RDA DEBT RETIREMENT FUND REVENUE SUMMARY

		2015-16 ACTUAL REVENUE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
USE OF MONEY & PROPERTY						
3410	Interest On Investments	4	-	-	-	-
OTHER FINANCING SOURCES						
3981	Transfer In - Successor Agency	1,633,281	6,024,552	1,348,925	1,343,675	686,525
3998	Other Financing Sources	-	983,500	-	-	-
TOTAL REVENUES		$ 1,633,284	$ 7,008,052	$ 1,348,925	$ 1,343,675	$ 686,525

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

	2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	2,046,522	1,818,446	1,348,925	1,343,675	686,525
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 2,046,522**	**$ 1,818,446**	**$ 1,348,925**	**$ 1,343,675**	**$ 686,525**

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 FY2017-18, thus reducing the administrative reimbursement to $0 in that fiscal year.

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

		2015-16 ACTUAL EXPENSE	2016-17 AMENDED BUDGET	2016-17 ESTIMATE TO 6/30/17	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
MAINTENANCE & OPERATIONS						
4225	L/T Prin-Equipment Cop'S	1,810,000	1,625,000	1,195,000	1,220,000	590,000
4226	L/T Int - Equipment Cop'S	236,522	162,562	149,050	118,800	91,650
4227	Bond Cost (2014 TAB Refunding)	-	25,884	-	-	-
TOTAL MAINTENANCE & OPERATIONS		**$ 2,046,522**	**$ 1,813,446**	**$ 1,344,050**	**$ 1,338,800**	**$ 681,650**
OTHER FINANCING USES						
4983	Transfer-Out-General Fund	-	-	-	-	-
4998	Other Financing Uses	-	-	-	-	-
TOTAL OTHER FINANCING USES		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURE		**$ 2,046,522**	**$ 1,813,446**	**$ 1,344,050**	**$ 1,338,800**	**$ 681,650**

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. 3375-17

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF WINDSOR ACTING FOR THE TOWN OF WINDSOR AND ON BEHALF OF THE TOWN OF WINDSOR WATER DISTRICT ADOPTING THE BUDGETS FOR FISCAL YEARS 2017-18 AND 2018-19

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 2017-18 and 2018-19 are hereby adopted with appropriations and projected fund balances as follows:

	APPROPRIATIONS	
	FY2017-18	FY2018-19
General Fund	$ 19,201,008	$ 18,464,811
Gas Tax Fund	1,189,843	1,570,577
Transportation Grant Fund	215,000	200,000
Transportation Development Act Fund	1,246,113	1,271,035
Mobile Home Rent Stabilization Fund	200	200
Lighting & Landscaping Assessment District	1,769,167	1,806,999
Lighting & Landscaping Assessment District #2	67,172	68,167
1982 Benefit Assessment District Fund	74,068	79,803
Abandoned Vehicle Abatement Program Fund	18,166	18,290
Community Development Block Grant Fund	227,095	-
Public, Education & Governmental Grant Fund	27,000	27,000
Strong Motion Education And Data Fund	2,000	2,000
Inclusionary Housing	1,352,000	121,120
Capital Replacement Fund - IT/Admin Svcs	6,478,680	100,000
Capital Replacement Fund - Parks & Recreation	451,847	338,500
Capital Replacement Fund - Non Departmental	1,303,680	5,000
Capital Replacement Fund - Public Works	120,000	207,000
Public Facilities Fund	242,169	215,606
Traffic Mitigation Fund	1,197,963	380,904
Park Development Fund	84,571	50,950
Recreation Development Fund	8,123	8,578
Drainage Mitigation Fund	652,000	280,500
Debt Service Fund	452,585	448,820
Water Reclamation Fund	22,453,753	12,148,987
Water Fund	13,088,161	8,815,555
Successor Agency	2,338,675	1,671,525

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 21st day of June, 2017, by the following vote:

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

DEBORA FUDGE, MAYOR

ATTEST:

MARIA DE LA O, TOWN CLERK

RESOLUTION NO. 3376-17

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF WINDSOR ADOPTING THE CAPITAL IMPROVEMENT PROGRAM FOR FY 2017-2022

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 2017-2022; and

WHEREAS, on June 5, 2017, 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 30, 2017, the Town Council reviewed, accepted public comment and considered the Preliminary Fiscal Years 2017-2022 Capital Improvement Program attached and incorporated herein by reference.

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

1. The Fiscal Years 2017-2022 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; and

BE IF FURTHER RESOLVED that the Town Council of the Town of Windsor, also acting on behalf of the Town of Windsor Water District, hereby adopts the Town of Windsor Capital Improvement Program for Fiscal Years 2017-2022.

PASSED, APPROVED AND ADOPTED this 21st day of June, 2017 by the following vote:

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

Debora Fudge

DEBORA FUDGE, MAYOR

ATTEST:

Maria De La O

MARIA DE LA O, TOWN CLERK