

Adopted Budget



Fiscal Years
2019 – 2020 and 2020 – 2021

Adopted June 19, 2019
Town of Windsor, California

TOWN OF WINDSOR
ADOPTED OPERATING BUDGET
FISCAL YEARS 2019-20 & 2020-21

Dominic Foppoli, Mayor
Debora Fudge, Vice Mayor
Bruce Okrepkie, Councilmember
Sam Salmon, Councilmember
Esther Lemus, Councilmember

Ken MacNab, Town Manager
Jeneen Peterson, Acting Administrative Services Director

Ruben Martinez, Police Chief
Toni Bertolero, Public Works Director
Maria De La O, Town Clerk
Jose Sanchez, Town Attorney
Jon Davis, Parks & Recreation Director
James Leon, Human Resources Director

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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 2019-21 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
181 – Inclusionary Housing 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
189 – Public Art
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

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410 – Water Reclamation Operating Fund
420 – Water Reclamation Stabilization Fund
430 – Water Reclamation Capital Fund
440 – Water Operating Fund
450 – Water Stabilization Fund
460 – Water Capital Fund

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

Date: June 19, 2019

To: Honorable Mayor and Members of Town Council

Subject: **2019-21 Adopted Budget Message**

The Town is pleased to present the Adopted Budget for the two years beginning July 1, 2019 and ending June 30, 2021. The Town Council adopted this budget on June 19, 2019.

The Fiscal Year 2019-21 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 FY2019-21 Adopted Budget includes $134M in appropriations made up of a $102M operating budget, a $5M debt service budget and a $26.6M capital expenditures budget.

In addition to a two-year operating budget, a five-year 2019-24 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 FY2019-21 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 2017-19

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:

- Completion of a comprehensive update to the Town's General Plan
- Los Amigos Road realignment planning and funding Amended temporary housing ordinance to expand opportunity for housing for fire victims
- Expansion of the Summer Nights on the Green concert series
- Completion of the initial transition to District Elections
- Completion of pre-zoning and annexation of North of Arata area
- Acquisition of 25 Bluebird property for possible mixed use/affordable housing project
- Collaboration and support for creation of Sonoma County Fire District
- Entered into exclusive negotiating agreement with Robert Green Company as part of Civic Center Project
- Completion of the Connecting Central Windsor pedestrian and bicycle connectivity plan
- Collaboration with County and Sonoma Water on establishing an approach for addressing water supply issues regarding intensification of land uses in Airport Area
- Completed new traffic signal at Windsor Road and Jaguar Way
- Completed new traffic signal at Bell Road/Market/Windsor River Road
- Completion of Starr Road pedestrian and bicycle safety improvements
- Completion of Local Hazard Mitigation Plan
- Introduction of town-wide disaster preparedness training

For the adopted budget, Town Departments prepared sustainable expenditure plans for Fiscal Years 2019-21 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 stabilized, 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.

Fiscal Outlook

The Town was fortunate to see its revenues stabilize over the past few years and we are now projecting more conservative growth in the 2-3% range. The national and local economy are enjoying record low unemployment, steady inflation, and a 10th year of economic expansion. Although the economic forecast is positive, the Town continues to implement and maintain conservative spending practices that enable us to handle future recessions.

The Town is facing significant expenditures in several areas, including the Windsor River Road /Windsor Road roundabout project, the Civic Center project, and other infrastructure improvement projects, including improvement to our wastewater treatment facilities. These expenditures will be funded through a variety of funding sources, including debt financing, which will impact the availability of funds in future budget cycles.

Town Council's Goals and Strategies

On March 11, 2019, the Town Council and Town Manager participated in a biennial facilitated goal setting session. Major priorities were set, many of which are mandated, non-discretionary and require some level of ongoing support in future years. Priorities set by Council include the Civic Center Project, affordable housing, staff infrastructure improvement and emergency preparedness. Staff also continues to work towards completion of previous year priorities, including land use and transportation planning in the North of Arata area, on-going discussions with the County on airport area water use, emergency planning, and various town-wide bicycle, pedestrian and automobile improvements.

The full list of 2019 priorities and strategies are included as 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 FY2019-21 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
2019-21 Proposed Budget
General Fund

	FY2019-20	FY2020-21	Total
Revenues	$ 20,111,850	$ 20,729,396	$ 40,841,247
Operating Expenditures	(18,356,659)	(18,776,640)	(37,133,299)
Operating Surplus/(Deficit)	*1,755,191*	*1,952,756*	*3,707,948*
One-Time Costs and Expenditures	(427,187)	(87,814)	(515,001)
Transfer Outs	(2,081,247)	(2,240,973)	(4,322,220)
Fund Balance, Beginning of Year	6,095,957	5,342,714	-
Fund Balance, End of Year	5,342,714	4,966,684	4,966,684
Fund Balance as % of Total Expenditures	29%	26%	
Minimum Balance Surplus/(Deficit)*	$ 538,549	$ 172,524	$ 711,073

* Represents Unassigned funds which excludes Assigned funds.

General Fund revenues in the FY2019-21 biennium are estimated at $40.8M. Revenues are estimated to gradually increase from $20.1M in FY2019-20 to $20.7M in FY2020-21.

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 $687K, of this $480K is General Fund. The complete list is included in Attachment B following this Budget Message entitled "Summary of Discretionary Items." Discretionary items included in Exhibit B are included in the FY2019-21 Adopted Budget.

As adopted, the General Fund ending fund balance is $5M, representing 26% of annual expenditures. This is a decrease compared to the projected FY2018-19 ending fund balance of $6.1M, which represents a 34% reserve. The decrease in fund balance is primarily attributable to increased costs of operations, implementation of deferred programs, and the issuance of new debt. Historically, expenditures have outpaced revenues, requiring contributions from the reserve balance. The adopted budget narrows the gap between revenues and expenditures, allowing future revenues to meet or exceed expenditures and preserve the General Fund. The ending fund balance for the FY2019-21 Adopted Budget is compliant 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 FY2019-21 biennium based on reasonable growth and economic assumptions. Revenues are assumed to stabilize in the next two years due to a number of factors including:
    a. Property Tax: The local property tax base has stabilized, with consistent revenue of approximately $7.4M over the last three fiscal years. The budget reflects conservative growth of 2.5% annually.
    b. Sales Tax: Sales tax projections for FY2019-21 show slow to moderate increase in revenues. Factors affecting sales tax include shifts in spending patterns to online retailers and overall shift in general spending away from product-based taxable services to service-based services that do not generate sales tax. Purchases for online sales go into a pool rather than point of delivery, which reduces revenues. The above factors are offset by additional sales tax revenue sources from new businesses, including Oliver's Market and the Russian River Brewing Company. Sales tax revenue is conservatively projected to increase 2% annually.
    c. Transient Occupancy Tax: Projected revenues are anticipated to stabilize with a positive impact from the opening of the new Holiday Inn. Projections for TOT remain conservative at $2.6M in FY2019-20 and $2.7M in FY2020-21
    d. Franchise Fees: The Town remains relatively conservative with revenue forecasts for this category since most fee revenue fluctuates based on business activity. Fee revenue has been projected with low to no growth from FY2018-19 actuals.

2. Personnel. The adopted budget incorporates the addition of four new positions. The first position is in the Parks Maintenance division to increase efficiencies and safety conditions and to alleviate strain placed on current staff from additional scope of duties. This position is fully funded by the General Fund. The second position is a Risk Manager, 30% General Fund and 70% Water/Water Reclamation. The position is needed to identify, track and monitor town-wide and employee related risk. The addition of this role will decrease processing times and administrative burdens placed on operations staff. The third position is an Administrative Assistant in the Utility Billing Department. This role converts a long-term temporary position to permanent as the required skillset and necessary training involved to perform the duties are extensive. This position is 10% funded by General Fund.

    The adopted budget also includes the addition of a Town Sustainability Coordinator. As part of the March 11, 2019 Town Council Goal Setting Session, the Town Council identified the importance of looking at all activities the Town undertakes through the lens of sustainability. The approved position is a revision to the existing Environmental Program Manager job description that allocates 50% to sustainability. The position reclass requires an additional General fund contribution of 40%.

3. Capital Projects and Bond Proceeds. The proposed budget includes bond financing of $7.3M for the Windsor River Road/Windsor Road roundabout and preparation for SMART. The Town obtained a $3M grant from OBAG, which requires a commensurate matching of funds from the General Fund. The projected loan is anticipated to cost $500K annually over the next 20 years.

Staff has been directed to budget for 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 consider 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 2014 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 take effect August 2019. The Town anticipates completing an updated rate analysis that will be taken to Council for adoption.

2. Operations Personnel. Staff is proposing to add one full-time position, a Senior Utility Maintenance Worker, that would be allocated solely to the Enterprise Funds (no General Funding). This position is needed due to more stringent requirements from the NPDES permit to reach a "no net loading" of phosphorous in the discharge to Mark West Creek. The position will be responsible for maintaining large irrigation equipment and additional mowing related to the irrigation. The addition of the higher level, senior worker, is to allow for leading an irrigation crew of up to five full time and/or part time staff.

3. Interfund Loan: Due to reduced revenues from effective water conservation efforts and increased operating expenses within the Water Reclamation Operating Fund, contributions to the Water Reclamation Capital Fund have been reduced. An interfund loan from the Water Capital Fund is needed to complete underground utility work below the Windsor River Road/Windsor Road Roundabout. The loan will be paid back over a ten- year period.

Water Operating Fund.
Exhibit II below summarizes the FY2019-21 Adopted Budget for the Water Operating Fund budget. The fund balance is projected to decrease from $4.8M in FY2019-20 to $4.4M in FY2020-21.

Exhibit II
2019-21 Proposed Budget
Water Operating Fund

	FY2019-20	FY2020-21	Total
Revenues	$ 7,176,559	$ 7,436,548	$ 14,613,107
Operating Expenditures	(7,747,282)	(7,835,294)	(15,582,575)
Operating Surplus / (Deficit)	*(570,723)*	*(398,746)*	*(969,468)*
One-Time Costs and Expenditures	*(2,355)*	-	*(2,355)*
Transfer Outs	*(1,429,462)*	*(1,052,546)*	*(2,482,008)*
Fund Balance, Beginning of Year	6,810,769	4,808,230	-
Fund Balance, End of Year	4,808,230	4,409,484	4,409,484

Water Reclamation Operating Fund.
Exhibit III below summarizes the FY2019-21 Adopted Budget for the Water Reclamation Operating Fund budget. The fund balance is projected to drop to $413K in FY2020-21.

Exhibit III
2019-21 Proposed Budget
Water Reclamation Operating Fund

	FY2019-20	FY2020-21	Total
Revenues	$ 10,167,784	$ 10,551,709	$ 20,719,493
Operating Expenditures	(10,511,691)	(11,106,579)	(21,618,270)
Operating Surplus / (Deficit)	*(343,907)*	*(554,870)*	*(898,777)*
One-Time Costs and Expenditures	*(2,355)*	-	*(2,355)*
Transfer Outs	*(297,362)*	-	*(297,362)*
Fund Balance, Beginning of Year	1,611,581	967,957	-
Fund Balance, End of Year	967,957	413,087	413,087

Conclusion

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 FY2019-21 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.

Respectfully Submitted,

Ken MacNab
Town Manager

Jeneen Peterson
Acting Administrative Services Director

Kristina Owens
Administrative Operations Manager

Attachment A

Town Council Goals for Fiscal Years 2019-20 and 2020-21
March 11, 2019 Facilitated Workshop

Following are Council priorities. All Council goals and priorities should be considered and addressed through the filters of Smart Growth and the Climate Action Plan.

High Priority Items

**** Further indicates "must do" items that are driven by factors such as: 1) Legal mandate; and/or 2) Especially time-critical deadlines; and/or 3) higher downstream costs.***

1) Civic Center

- Civic Center (and things that impact it, such as the Huerta Gym, Financing, etc.)

2) Housing/Affordable Housing

- Affordable housing projects
- Temporary housing projects
- (Note that Council agrees unanimously that home ownership is desirable).

3) Leadership Decisions on Open Positions

- *New Leadership, especially dealing right away with the Police Chief and Attorney; also Town Manager, Asst. Town Manager, Administrative Services Director.

4) Staff Infrastructure Improvement

- Staff to develop a proposal – improvements needed, timeline, costs – probably over 5 years.
- Council asks that these decisions be leveraged with the new Town Hall, e.g., Look for what can be done in the Cloud, which could more easily transition in the future to a new facility.

5) Emergency Preparedness

- Hazard Mitigation Plan – implementation of priority projects
- Active Shooter Training for Staff and Council

6) SMART Train Infrastructure

- *WRR/WR Roundabout – *Note that downstream costs to the Town increase exponentially for delays in schedule.*

7) Other Mandated and Contractual Decisions ("have to do")

*Implementation of District Elections
*Building Code Updates
*NPDES Permit
*Labor Negotiation MOU's.
*Police and Fire – negotiate agreements (1 yr. for Police)

Attachment B

General Fund Summary of Discretionary Items
2019-21 Budget Years

	2019-20			2020-21			FY2019-21
	General Fund	**Water**	**Water Rec**	**General Fund**	**Water**	**Water Rec**	**Total 2-Year**
Town Manager's Office							
Chevron/Hwy 101 Pedestrian Bridge Easement Acquisition				27,500	13,750	13,750	55,000
Blais & Associates- Grant Coordinator	25,000	12,500	12,500	25,000	12,500	12,500	100,000
Gonsalves & Son - State Lobbyist	17,500	8,750	8,750	17,500	8,750	8,750	70,000
Merchant McIntyre - Federal Lobbyist	42,500	21,250	21,250	42,500	21,250	21,250	170,000
AB8 Consultant - Fire District Funding	10,000	5,000	5,000	-	-	-	20,000
Consultant Services for Disposition of 25 Bluebird Drive	25,000	-	-	-	-	-	25,000
Economic Development							
Town Special Event Promotions/Sagan Fondo Bike Event	42,000	-	-	50,000	-	-	92,000
Police							
Part-Time Parking Enforcement Officer	25,000	-	-	25,000	-	-	50,000
Engineering							
Annual Sidewalk Inspection Program	25,000	-	-	25,000	-	-	50,000
School Traffic/Congestion Plan/School On-Site Parking	20,000	-	-	-	-	-	20,000
Transportation Permit/Truck Route Evaluation	10,000	-	-	-	-	-	10,000
Complete Street Design Guidelines Update	-	-	-	25,000	-	-	25,000
Total Discretionary Items	**242,000**	**47,500**	**47,500**	**237,500**	**56,250**	**56,250**	**687,000**

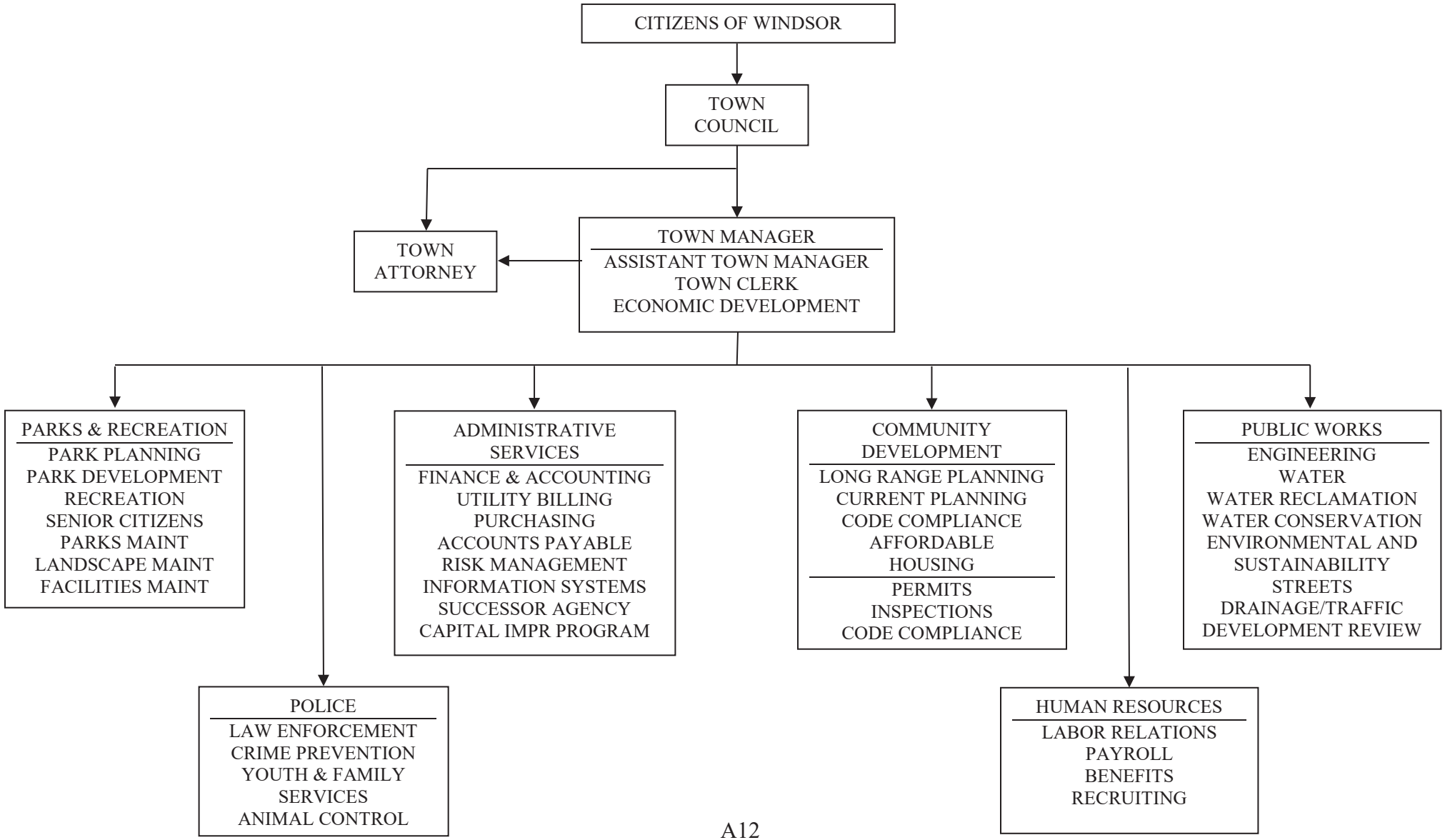
Attachment C

CAPITAL IMPROVEMENT PROGRAM
FY 2019-20 & FY 2020-21
CAPITAL PROJECTS

CIP Section	Funding	Project		FY 2019-20	FY 2020-21	Total
Parks & Facility Maintenance						
	Measure M	Dog Parks		50,000	-	50,000
	Capital Replacement	Senior Center Facility Improvements		190,000	-	190,000
	Park Development	Esposti Park Improvements		-	25,000	25,000
	Measure M	Old Vineyard Park Improvements		-	85,000	85,000
	Park Development & Grant	Park Land Acquisition		-	1,000,000	1,000,000
	Capital Replacement	Town Green Arbor Improvements		-	10,000	10,000
			Subtotal	**240,000**	**1,120,000**	**1,360,000**
Storm Drainage						
	Drainage Mitigation Fund	Old Redwood Highway at Dawn Way Draingage Improvements		190,000	856,000	1,046,000
	Drainage Mitigation Fund	Shiloh Road at Caletti Avenue Drainage Improvements		45,000	209,000	254,000
	Drainage Mitigation Fund	Shiloh Road/Pruitt Creed Twin Culvert Erosion Control		45,000	83,400	128,400
	Drainage Mitigation Fund	Starr Creek Tributary #5 South of Arata Lane Drainage Improvements		-	263,000	263,000
	Drainage Mitigation Fund	Hall Park Detention Basin		-	356,000	356,000
	Drainage Mitigation Fund	Windsor Creek Flood Control Project		-	65,000	65,000
			Subtotal	**280,000**	**1,832,400**	**2,112,400**
Transportation						
	OBAG & Transportation Grant (Bond Proceeds)	Windsor River Road/Windsor Road Intersection Improvements		600,000	9,702,588	10,302,588
	Capital Replacement, Water, WR	Public Works Department Operations Center Upgrade		16,000	-	16,000
	Measure M, CDBG & General Fund	Starr Road Sidewalk Improvements from Vivian Court to Windsor River Road		271,000	-	271,000
	Traffic Mitigation	Shiloh Road Left Turn Intersection Improvements at Caletti Avenue		150,000	-	150,000
	Transportation Grant & General Fund	Crosswalk Enchancements at Brooks Road South & US 101 Northbound On-Ramp		212,000	-	212,000
	Measure M & Gas Tax (SB 1)	FY 2019-2021 Town Wide Street Resurfacing		610,000	710,000	1,320,000
	Transportation Grant & General Fund	Faught Creek Trail Improvements from Victory Lane to Old Redwood Highway		205,000	-	205,000
	CDBG & General Fund	Starr Road Sidewalk Improvements South of Starr View Drive		155,000	-	155,000
	Traffic Mitigation & Transportation Grant	Arata Lane Interchange Phase 2B for Los Amigos Road Realignment		855,000	-	855,000
			Subtotal	**3,074,000**	**10,412,588**	**13,486,588**
Water						
	Water Capital Fund	Townwide Advanced Metering Infrastructure (AMI)		225,000	-	225,000
	Water Capital Fund	Meter Flow Testing Imp[rovements at Russian River Well Field		50,000	300,000	350,000
	Water Capital Fund	Shiloh Tank Site #2 Enclosures		-	96,400	96,400
	Water Capital Fund	Oceanview Pond Recycled Water Connection Upgrade		-	106,000	106,000
	Water Capital Fund & Water Rec Capital Fund	Windsor River Road/Windsor Road Intersection Utility Improvements		3,265,000	-	3,265,000
			Subtotal	**3,540,000**	**502,400**	**4,042,400**
Water Reclamation						
	Water Rec Capital Fund	Pond 7 Algae Control Improvements		185,000	-	185,000
	Water Rec Capital Fund	Advanced Wastewater Treatment Static Mixer Improv at Water Reclamation Facility		68,000	-	68,000
	Water Rec Capital Fund	Blower Facility Upgrades at Water Reclamation Facility		-	75,000	75,000
	Water Rec Repl & Rehab Fund	Upgrade Selector Box in Aeration Basin A at Water Reclamation Facility		94,000	742,000	836,000
	Water Rec Capital Fund	Rehabilitate Secondary Clarifiers at Water Reclamation Facility		22,000	65,000	87,000
	Water Rec Capital Fund	Treatment Plant Equipment Replacements		109,000	-	109,000
	Water Rec Capital Fund	Rehabilitate Advanced Wastewater Treatment Clarifiers at Water Reclamation Facility		-	442,000	442,000
	Water Rec Capital Fund	Aeration Basin Automatic Controls at Water Reclamation Facility		-	60,000	60,000
	Water Rec Capital Fund	Mithcell Lane Pump Station Upgrade		-	168,000	168,000
	Water Rec Capital Fund	Paving Repair and Resurfacing at Water Reclamation Facility		-	15,000	15,000
	Water Rec Capital Fund	Headworks Screen Upgrade at Water Reclamation Facility		450,000	-	450,000
	Water Rec Capital Fund	Conde Business Park Sewer Easement Access Road Resurfacing		-	134,000	134,000
	Water Rec Capital Fund	Berm Repair Recycled Water Storage Ponds		135,000	-	135,000
	Water Rec Capital Fund	Grit Classifier Replacement at Water Reclamation Facility		200,000	-	200,000
	Water Rec Capital Fund	Replacement Program from Flocculation Tank Mixers at Water Reclamation Facility		53,000	53,000	106,000
			Subtotal	**1,316,000**	**1,754,000**	**3,070,000**
		TOTAL ALL PROJECTS		**$ 8,450,000**	**$ 15,621,388**	**$ 24,071,388**

ATTACHMENT D

TOWN OF WINDSOR
ORGANIZATIONAL CHART



FUND BALANCE PROJECTION
2019-21 ADOPTED BUDGET
ALL FUNDS

	EST FUND BALANCE @ 07/01/19	2019-21 ESTIMATED REVENUES	2019-21 TRANSFERS-IN	EST FUNDS AVAILABLE FOR BUDGET	2019-21 OPERATING BUDGET	2019-21 DEBT SERVICE	2019-21 CAPITAL PROJECTS	2019-21 TRANSFERS-OUT	2019-21 TOTAL BUDGET	EST FUND BALANCE @ 06/30/21
GENERAL FUND										
TOWN COUNCIL					$ 344,139	$ -	$ -	$ -	$ 344,139	
TOWN MANAGER					2,405,609	-	-	-	2,405,609	
HUMAN RESOURCES					777,486	-	-	-	777,486	
NONDEPARTMENTAL					1,068,462	-	14,125	1,476,832	2,559,419	
ADMINISTRATIVE SERVICES					2,016,584	-	-	-	2,016,584	
POLICE					15,975,377	-	-	-	15,975,377	
COMMUNITY DEVELOPMENT					3,894,806	-	-	-	3,894,806	
ENGINEERING					3,670,366	-	290,876	-	3,961,242	
SENIOR CENTER					582,080	-	-	199,253	781,333	
PARKS					116,865	-	210,000	2,146,841	2,473,706	
FACILITIES					1,198,382	-	-	-	1,198,382	
PUBLIC ART					-	-	-	-	-	
STREETS & DRAINAGE					449,609	-	-	499,293	948,902	
RECREATION					4,016,035	-	-	-	4,016,035	
ANIMAL CONTROL					617,500	-	-	-	617,500	
GENERAL FUND	6,095,957	$ 40,781,247	$ 60,000	$ 46,937,203	37,133,299	-	515,001	4,322,220	41,970,520	4,966,684
SPECIAL REVENUE FUNDS										
GAS TAX FUND	362,898	2,437,682	100,000	2,900,580	1,977,015	-	920,000	-	2,897,015	3,565
TRANSPORTATION GRANT FUND	1,561,197	4,120,658	7,300,000	12,981,855	-	-	11,531,212	-	11,531,212	1,450,643
TRANSPORTATION DEVELOPMENT ACT FUND	-	2,618,838	-	2,618,838	2,618,838	-	-	-	2,618,838	-
ASSET FORFEITURE FUND	87,187	2,015	-	89,202	30,000	-	30,000	-	60,000	29,202
MOBILE HOME RENT STABILIZATION FUND	45,716	655	-	46,371	-	-	-	-	-	46,371
LIGHTING & LANDSCAPING ASSESSMENT DISTRICT	115,471	1,766,918	2,745,388	4,627,777	4,511,593	-	-	-	4,511,593	116,184
LIGHTING & LANDSCAPING ASSESSMENT DISTRICT #2	101,656	157,845	-	259,501	209,553	-	-	26,372	235,925	23,575
1982 BENEFIT ASSESSMENT DISTRICT FUND	223,245	138,401	-	361,645	125,400	-	-	-	125,400	236,246
STABILIZATION FUND	2,008,787	-	-	2,008,787	-	-	-	-	-	2,008,787
ABANDONED VEHICLE ABATEMENT PROGRAM FUND	155,699	28,015	-	183,714	26,424	-	-	-	26,424	157,290
COMMUNITY DEVELOPMENT BLOCK GRANT FUND	157,243	152,000	-	309,243	-	-	152,000	-	152,000	157,243
PUBLIC, EDUCATION & GOVERNMENTAL GRANT FUND	198,502	248,202	-	446,703	54,000	-	30,000	-	84,000	362,703
STRONG MOTION EDUCATION AND DATA FUND	7,040	-	-	7,040	-	-	-	-	-	7,040
INCLUSIONARY HOUSING	1,087,801	229,713	-	1,317,513	1,156,000	-	-	60,000	1,216,000	101,513
CAPITAL REPLACEMENT FUND - IT/OTHER	334,118	-	230,000	564,118	-	-	460,000	-	460,000	104,118
CAPITAL REPLACEMENT FUND - PARKS & RECREATION	136,543	-	300,000	436,543	-	-	398,000	-	398,000	38,543
CAPITAL REPLACEMENT FUND - NON DEPARTMENTAL	2,040	-	200,000	202,040	200,000	-	-	-	200,000	2,040
CAPITAL REPLACEMENT FUND - PUBLIC WORKS	723,138	-	-	723,138	-	-	302,500	-	302,500	420,638
PUBLIC FACILITIES FUND	265,574	174,105	-	439,679	-	-	-	434,775	434,775	4,904
WINDSOR HOMETOWN HEROES	-	-	-	-	-	-	-	-	-	-
TREE REMOVAL MITIGATION FUND	465,316	8,060	-	473,377	-	-	-	-	-	473,377
POOL CREEK MAINTENANCE FUND	9,168	202	-	9,370	-	-	-	-	-	9,370
CAPITAL PROJECTS FUND										
TRAFFIC MITIGATION FUND	1,178,881	440,376	-	1,619,257	344,803	-	577,500	-	922,303	696,954
PARK DEVELOPMENT FUND	603,289	564,000	-	1,167,289	44,782	-	1,025,000	-	1,069,782	97,507
RECREATION DEVELOPMENT FUND	4,772	-	-	4,772	-	-	-	-	-	4,772
TRAILS DEVELOPMENT FUND	579	-	-	579	-	-	-	-	-	579
OPEN SPACE DEVELOPMENT FUND	12	-	-	12	-	-	-	-	-	12
DRAINAGE MITIGATION FUND	3,674,837	110,601	-	3,785,438	92,500	-	2,112,400	-	2,204,900	1,580,538
POLICE MITIGATION FUND	25,434	-	-	25,434	-	-	-	-	-	25,434
FIRE MITIGATION FUND	240,055	56,045	-	296,100	-	-	-	-	-	296,100

	EST FUND BALANCE @ 07/01/19	2019-21 ESTIMATED REVENUES	2019-21 TRANSFERS-IN	EST FUNDS AVAILABLE FOR BUDGET	2019-21 OPERATING BUDGET	2019-21 DEBT SERVICE	2019-21 CAPITAL PROJECTS	2019-21 TRANSFERS-OUT	2019-21 TOTAL BUDGET	EST FUND BALANCE @ 06/30/21
DEBT SERVICE FUND	112,790	7,302,015	1,283,692	8,698,497	5,000	895,725	-	7,300,000	8,200,725	497,771
ENTERPRISE FUNDS										
WATER RECLAMATION FUND										
ADMINISTRATION/OPERATIONS/MAINTENANCE	1,611,581	20,510,027	209,466	22,331,074	19,233,449	1,832,284	18,946	833,308	21,917,987	413,087
CAPITAL PROJECTS	8,083,178	424,773	2,064,000	10,571,952	457,000	-	6,077,500	-	6,534,500	4,037,452
STABILIZATION FUND	750,000	-	371,500	1,121,500	-	-	-	-	-	1,121,500
WATER FUND										
ADMIN/OPERATIONS/CONSERVATION/MAINT	6,810,769	14,233,452	379,655	21,423,876	14,857,619	724,365	2,946	2,482,008	18,066,939	3,356,938
CAPITAL PROJECTS	9,048,918	319,301	1,715,000	11,083,219	126,000	-	2,228,400	2,234,189	4,588,589	6,494,630
STABILIZATION FUND	850,000	-	807,800	1,657,800	-	-	-	-	-	1,657,800
		-								
SUCCESSOR AGENCY										
CAPITAL FUND	45,115	1,751,288	-	1,796,403	-	-	150,000	1,460,000	1,610,000	186,403
HOUSING AGENCY	416,381	10,000	-	426,381	-	-	-	-	-	426,381
DEBT RETIREMENT	974,942	-	1,734,150	2,709,092	-	1,618,150	-	-	1,618,150	1,090,942
GRAND TOTAL-ALL FUNDS	$ 48,575,830	$ 98,586,432	$ 19,500,650	$ 166,662,913	$ 83,203,275	$ 5,070,524	$ 26,531,405	$ 19,152,873	$ 133,958,077	$ 32,704,836

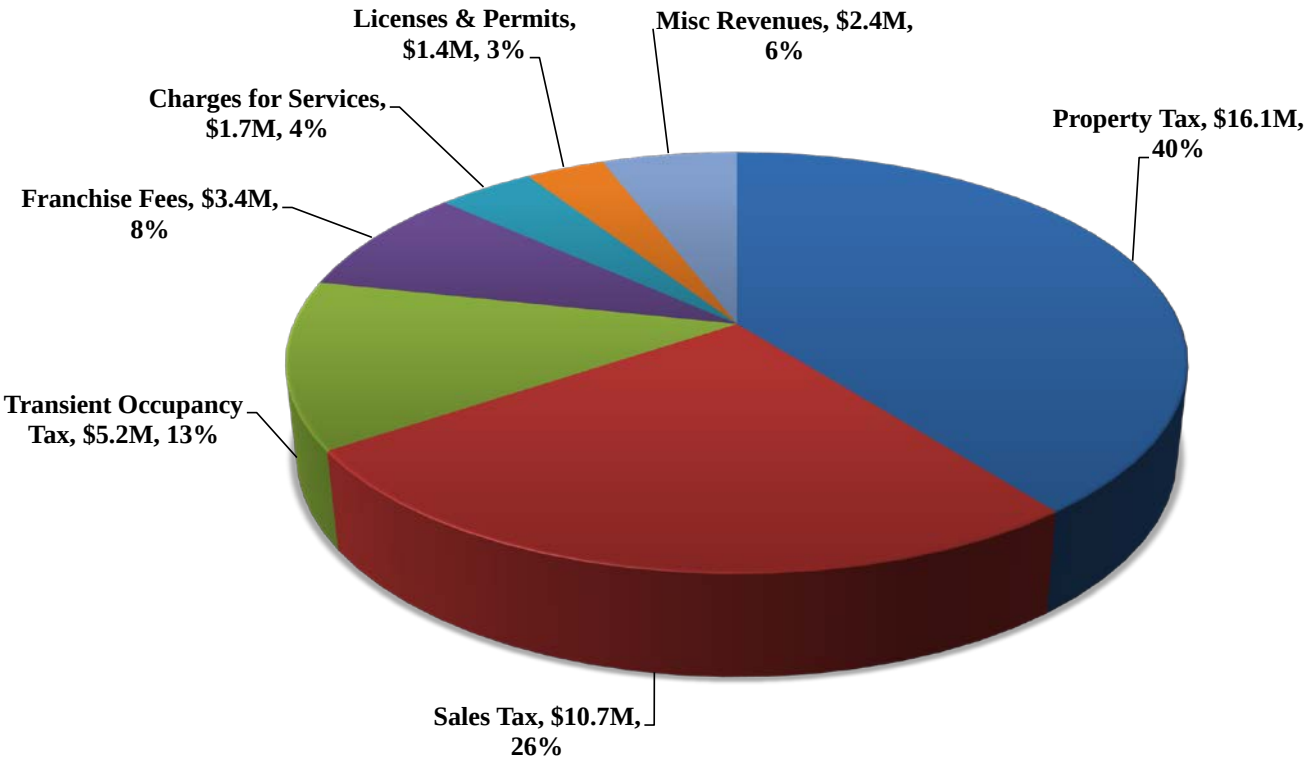
SUMMARY SCHEDULE OF REVENUE
2019-21 ADOPTED BUDGET
ALL FUNDS

	2017-18 ACTUAL	2018-19 ESTIMATE	2019-20 ADOPTED	2020-21 ADOPTED
GENERAL FUND	$ 19,101,164	$ 19,228,694	$ 20,111,850	$ 20,729,396
GAS TAX FUND	$ 1,282,535	1,357,718	1,314,191	1,223,491
TRANSPORTATION GRANT FUND	$ 1,669,967	245,500	4,445,053	6,975,605
TRANSPORTATION DEVELOPMENT ACT FUND	$ 1,246,113	1,271,035	1,296,455	1,322,384
ASSET FORFEITURE FUND	$ 1,306	1,000	1,005	1,010
MOBILE HOME RENT STABILIZATION FUND	$ 516	325	327	328
LIGHTING & LANDSCAPING ASSESSMENT DISTRICT	$ 1,871,799	1,849,589	2,244,019	2,268,287
LIGHTING & LANDSCAPING ASSESSMENT DISTRICT #2	$ 108,872	101,567	77,938	79,907
1982 BENEFIT ASSESSMENT DISTRICT FUND	$ 70,774	86,159	68,515	69,885
STABILIZATION FUND	$ 2,008,787	-	-	-
ABANDONED VEHICLE ABATEMENT PROGRAM FUND	$ 26,742	11,000	14,005	14,010
COMMUNITY DEVELOPMENT BLOCK GRANT FUND	$ 188,548	-	152,000	-
PUBLIC, EDUCATION & GOVERNMENTAL GRANT FUND	$ 70,756	63,100	124,101	124,101
STRONG MOTION EDUCATION AND DATA FUND	$ 81	-	-	-
INCLUSIONARY HOUSING	$ 13,413	114,000	114,570	115,143
CAPITAL REPLACEMENT FUND - IT/OTHER	$ 95,116	100,000	80,000	150,000
CAPITAL REPLACEMENT FUND - PARKS & RECREATION	$ 800,000	200,000	200,000	100,000
CAPITAL REPLACEMENT FUND - NON DEPARTMENTAL	$ 2,202,867	1,373,680	100,000	100,000
CAPITAL REPLACEMENT FUND - PUBLIC WORKS	$ 1,000,000	-	-	-
PUBLIC ART	$ 155,900	85,900	-	-
PUBLIC FACILITIES FUND	$ 13,680	123,000	87,035	87,070
WINDSOR HOMETOWN HEROES	$ -	-	-	-
TREE REMOVAL MITIGATION FUND	$ 22,686	4,000	4,020	4,040
POOL CREEK MAINTENANCE FUND	$ 105	100	101	101
TRAFFIC MITIGATION FUND	$ 605,398	190,000	90,125	350,251
PARK DEVELOPMENT FUND	$ 168,268	12,000	32,000	532,000
RECREATION DEVELOPMENT FUND	$ 21,749	-	-	-
TRAILS DEVELOPMENT FUND	$ 579	-	-	-
OPEN SPACE DEVELOPMENT FUND	$ 12	-	-	-
DRAINAGE MITIGATION FUND	$ 72,166	140,000	55,200	55,401
POLICE MITIGATION FUND	$ 25,364	-	-	-
FIRE MITIGATION FUND	$ 10,806	28,000	28,015	28,030
DEBT SERVICE FUND	$ 244,010	242,013	7,842,653	743,053
UTILITIES FUND-WATER RECLAMATION				
ADMINISTRATION/OPERATIONS/MAINTENANCE	8,602,431	9,587,096	10,167,784	10,551,709
REPLACEMENT & REHABILITATION	-	-	-	-
CAPITAL PROJECTS	1,805,250	1,809,107	2,275,272	213,502
STABILIZATION FUND	-	-	183,000	188,500
	10,407,681	11,396,203	12,626,056	10,953,710
UTILITIES FUND-WATER				
ADMIN/OPERATIONS/CONSERVATION/MAINT	7,266,470	6,939,680	7,176,559	7,436,548
REPLACEMENT & REHABILITATION	-	-	-	-
CAPITAL PROJECTS	831,901	214,500	909,600	1,124,701
STABILIZATION FUND	-	-	600,900	206,900
	8,098,371	7,154,180	8,687,059	8,768,148
SUCCESSOR AGENCY				
CAPITAL FUND	834,541	740,155	1,291,948	459,341
HOUSING AGENCY	5,695	5,000	5,000	5,000
DEBT RETIREMENT	1,342,487	731,650	1,283,400	450,750
	2,182,723	1,476,805	2,580,348	915,091
GRAND TOTAL-ALL FUNDS	$ 53,788,854	$ 46,855,568	$ 62,376,639	$ 55,710,444

SUMMARY SCHEDULE OF EXPENDITURES
2019-21 ADOPTED BUDGET
ALL FUNDS

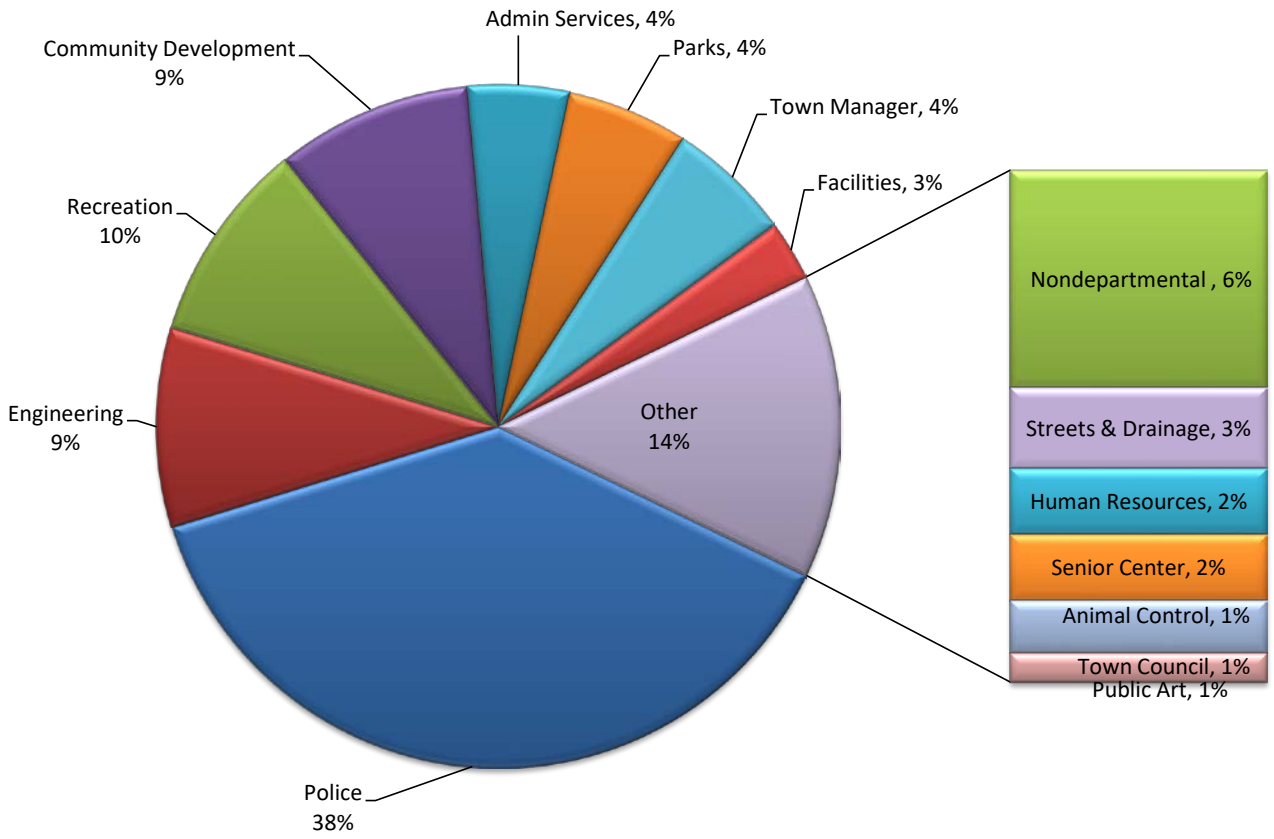
	2017-18 ACTUAL	2018-19 ESTIMATE	2019-20 ADOPTED	2020-21 ADOPTED
GENERAL FUND	$ 18,851,112	$ 20,186,285	$ 20,865,093	$ 21,105,427
GAS TAX FUND	991,788	1,437,289	1,440,966	1,456,049
TRANSPORTATION GRANT FUND	240,459	343,178	1,578,624	9,952,588
TRANSPORTATION DEVELOPMENT ACT FUND	1,246,113	1,271,035	1,296,455	1,322,384
ASSET FORFEITURE FUND	23,952	15,000	45,000	15,000
MOBILE HOME RENT STABILIZATION FUND	-	-	-	-
LIGHTING & LANDSCAPING ASSESSMENT DISTRICT	1,866,097	1,806,998	2,242,521	2,269,072
LIGHTING & LANDSCAPING ASSESSMENT DISTRICT #2	112,000	68,167	117,504	118,421
1982 BENEFIT ASSESSMENT DISTRICT FUND	84,301	79,803	62,700	62,700
STABILIZATION FUND	-	-	-	-
ABANDONED VEHICLE ABATEMENT PROGRAM FUND	3,525	8,398	13,185	13,239
COMMUNITY DEVELOPMENT BLOCK GRANT FUND	25,335	20,000	152,000	-
PUBLIC, EDUCATION & GOVERNMENTAL GRANT FUND	40,767	53,200	42,000	42,000
STRONG MOTION EDUCATION AND DATA FUND	-	-	-	-
INCLUSIONARY HOUSING	140,846	706,089	1,136,000	80,000
CAPITAL REPLACEMENT FUND - IT/OTHER	6,272,214	480,000	295,000	165,000
CAPITAL REPLACEMENT FUND - PARKS & RECREATION	363,807	499,650	325,500	72,500
CAPITAL REPLACEMENT FUND - NON DEPARTMENTAL	1,303,680	2,281,640	65,000	135,000
CAPITAL REPLACEMENT FUND - PUBLIC WORKS	89,862	187,000	207,500	95,000
PUBLIC FACILITIES FUND	242,169	215,606	217,256	217,519
TREE REMOVAL MITIGATION FUND	-	-	-	-
POOL CREEK MAINTENANCE FUND	-	-	-	-
TRAFFIC MITIGATION FUND	817,073	322,082	769,819	152,484
PARK DEVELOPMENT FUND	231,173	25,528	22,144	1,047,638
RECREATION DEVELOPMENT FUND	8,399	8,578	-	-
TRAILS DEVELOPMENT FUND	-	-	-	-
OPEN SPACE DEVELOPMENT FUND	-	-	-	-
DRAINAGE MITIGATION FUND	120,304	326,425	352,000	1,852,900
POLICE MITIGATION FUND	70	-	-	-
FIRE MITIGATION FUND	500	-	-	-
DEBT SERVICE FUND	451,735	448,820	1,049,997	7,150,728
UTILITIES FUND-WATER RECLAMATION				
ADMINISTRATION/OPERATIONS/MAINTENANCE	10,291,705	10,637,450	10,811,409	11,106,579
CAPITAL PROJECTS	510,206	1,282,470	4,237,500	2,297,000
STABILIZATION FUND	-	-	-	-
	10,801,911	11,919,920	15,048,909	13,403,579
UTILITIES FUND-WATER				
ADMIN/OPERATIONS/CONSERVATION/MAINT	6,561,234	6,646,593	9,179,099	8,887,840
CAPITAL PROJECTS	181,784	534,368	3,895,075	693,514
STABILIZATION FUND	-	-	-	-
	6,743,019	7,180,961	13,074,174	9,581,354
SUCCESSOR AGENCY				
CAPITAL FUND	1,344,906	750,000	780,000	830,000
HOUSING AGENCY	-	-	-	-
DEBT RETIREMENT	1,338,800	590,000	1,225,400	392,750
	2,683,706	1,340,000	2,005,400	1,222,750
GRAND TOTAL-ALL FUNDS	$ 53,755,915	$ 51,231,652	$ 62,424,746	$ 71,533,331

2019-21 GENERAL FUND REVENUES



Revenue Source		TOTAL
Property Tax	$	16,116,807
Sales Tax		10,653,533
Transient Occupancy Tax		5,246,779
Franchise Fees		3,391,355
Charges for Services		1,379,100
Licenses & Permits		1,690,608
Misc Revenues		2,363,064
	$	40,841,247

2019-21 GENERAL FUND EXPENDITURES BY DEPARTMENT



Department		TOTAL
Town Council	$	344,139
Town Manager		2,405,609
Human Resources		777,486
Nondepartmental		2,559,419
Administrative Services		2,016,584
Police		15,975,377
Community Development		3,894,806
Engineering		3,961,242
Senior Center		781,333
Parks		2,473,706
Facilities		1,198,382
Public Art		-
Streets & Drainage		948,902
Recreation		4,016,035
Animal Control		617,500
	$	41,970,520

SUMMARY SCHEDULE OF EXPENDITURES
2019-21 ADOPTED BUDGET
ALL FUNDS

	PERSONNEL	MAINT & OPERATIONS	OTHER FINANCING USES	DEBT SERVICE	CAPITAL OUTLAY	GRAND TOTAL
GENERAL FUND	$ 12,017,809	$ 25,115,490	$ 4,322,220	$ -	$ 515,001	$ 41,970,520
GAS TAX FUND	1,082,885	894,130	-	-	920,000	2,897,015
TRANSPORTATION GRANT FUND	-	-	-	-	11,531,212	11,531,212
TRANSPORTATION DEVELOPMENT ACT FUND	-	2,618,838	-	-	-	2,618,838
ASSET FORFEITURE FUND	-	30,000	-	-	30,000	60,000
MOBILE HOME RENT STABILIZATION FUND	-	-	-	-	-	-
LIGHTING & LANDSCAPING ASSESSMENT DISTRICT	1,683,958	2,827,635	-	-	-	4,511,593
LIGHTING & LANDSCAPING ASSESSMENT DISTRICT #2	100,671	108,882	26,372	-	-	235,925
1982 BENEFIT ASSESSMENT DISTRICT FUND	-	125,400	-	-	-	125,400
STABILIZATION FUND	-	-	-	-	-	-
ABANDONED VEHICLE ABATEMENT PROGRAM FUND	-	26,424	-	-	-	26,424
COMMUNITY DEVELOPMENT BLOCK GRANT FUND	-	-	-	-	152,000	152,000
PUBLIC, EDUCATION & GOVERNMENTAL GRANT FUND	-	54,000	-	-	30,000	84,000
STRONG MOTION EDUCATION AND DATA FUND	-	-	-	-	-	-
INCLUSIONARY HOUSING	-	1,156,000	60,000	-	-	1,216,000
CAPITAL REPLACEMENT FUND - IT/OTHER	-	-	-	-	460,000	460,000
CAPITAL REPLACEMENT FUND - PARKS & RECREATION	-	-	-	-	398,000	398,000
CAPITAL REPLACEMENT FUND - NON DEPARTMENTAL	-	200,000	-	-	-	200,000
CAPITAL REPLACEMENT FUND - PUBLIC WORKS	-	-	-	-	302,500	302,500
PUBLIC FACILITIES FUND	-	-	434,775	-	-	434,775
TREE REMOVAL MITIGATION FUND	-	-	-	-	-	-
POOL CREEK MAINTENANCE FUND	-	-	-	-	-	-
TRAFFIC MITIGATION FUND	303,753	41,050	-	-	577,500	922,303
PARK DEVELOPMENT FUND	41,650	3,132	-	-	1,025,000	1,069,782
RECREATION DEVELOPMENT FUND	-	-	-	-	-	-
TRAILS DEVELOPMENT FUND	-	-	-	-	-	-
OPEN SPACE DEVELOPMENT FUND	-	-	-	-	-	-
DRAINAGE MITIGATION FUND	-	92,500	-	-	2,112,400	2,204,900
POLICE MITIGATION FUND	-	-	-	-	-	-
FIRE MITIGATION FUND	-	-	-	-	-	-
DEBT SERVICE FUND	-	5,000	7,300,000	895,725	-	8,200,725
UTILITIES FUND - WATER RECLAMATION						
Administration	1,979,134	1,450,995	833,308	1,832,284	2,946	6,098,667
Engineering	1,238,269	1,404,476	-	-	-	2,642,745
Operating	3,609,224	7,091,134	-	-	-	10,700,358
Maintenance	1,195,466	547,286	-	-	-	1,742,752
Maintenance - Parks	-	-	-	-	-	-
Recycled Water	539,846	177,620	-	-	16,000	733,466
Replacement & Rehabilitation Fund	-	-	-	-	-	-
Stabilization	-	-	-	-	-	-
Capital Projects Fund	-	457,000	-	-	6,077,500	6,534,500
	8,561,938	11,128,511	833,308	1,832,284	6,096,446	28,452,487
UTILITIES FUND - WATER						
Administration	1,983,268	1,434,209	2,482,008	724,365	2,946	6,626,796
Engineering	1,202,690	1,529,056	-	-	-	2,731,746
Operating	2,846,390	4,665,741	-	-	-	7,512,131
Conservation	576,596	619,670	-	-	-	1,196,266
Replacement & Rehabilitation Fund	-	-	-	-	-	-
Stabilization	-	-	-	-	-	-
Capital Projects Fund	-	126,000	2,234,189	-	2,228,400	4,588,589
	6,608,943	8,374,676	4,716,197	724,365	2,231,346	22,655,528
Successor Agency						
Capital	-	-	1,460,000	-	150,000	1,610,000
Housing	-	-	-	-	-	-
Debt Retirement	-	-	-	1,618,150	-	1,618,150
	-	-	1,460,000	1,618,150	150,000	3,228,150
GRAND TOTAL-ALL FUNDS	30,401,608	52,801,667	19,152,873	5,070,524	26,531,405	133,958,077

SUMMARY SCHEDULE OF EXPENDITURES
2019-21 ADOPTED BUDGET
GENERAL FUND

	PERSONNEL	MAINT & OPERATIONS	OTHER FINANCING USES	CAPITAL OUTLAY	GRAND TOTAL
Town Council	91,196	252,943	-	-	344,139
Town Manager	1,394,476	1,011,133	-	-	2,405,609
Human Resources	601,126	176,360	-	-	777,486
Nondepartmental	-	1,068,462	1,476,832	14,125	2,559,419
Administrative Services	1,226,853	789,731	-	-	2,016,584
Police	-	15,975,377	-	-	15,975,377
Community Development	2,234,806	1,660,000	-	-	3,894,806
Engineering	1,944,078	1,726,288	-	290,876	3,961,242
Senior Center	506,051	76,029	199,253	-	781,333
Parks	73,819	43,046	2,146,841	210,000	2,473,706
Facilities	865,528	332,854	-	-	1,198,382
Public Art	-	-	-	-	-
Streets & Drainage	148,629	300,980	499,293	-	948,902
Recreation	2,931,248	1,084,787	-	-	4,016,035
Animal Control	-	617,500	-	-	617,500
GENERAL FUND BUDGET	12,017,809	25,115,490	4,322,220	515,001	41,970,520

GENERAL FUND
2019-21 BUDGET SUMMARY COMPARISON

	2017-19			2019-21	
	2017-18 ACTUAL	2018-19 BUDGET	2018-19 ESTIMATE	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
REVENUES:					
Property tax	7,396,049	6,740,000	7,382,417	7,925,084	8,191,723
Sales tax	4,496,705	4,895,506	5,170,614	5,274,026	5,379,507
Other tax	4,414,707	3,704,874	4,323,513	4,434,015	4,544,566
Total Taxes	16,307,460	15,340,380	16,876,544	17,633,125	18,115,796
Licenses, permits, fees	850,364	507,000	803,000	836,250	854,358
Investment earnings	327,471	135,675	335,000	338,350	341,734
Rental income	101,590	124,000	86,500	114,000	120,000
Motor Vehicle-in-lieu	14,408	11,000	15,000	15,375	15,759
Intergovernmental	150,470	265,000	145,000	150,000	150,000
Charges for services	615,794	724,550	555,050	662,050	717,050
One-Time Revenue (Donations & Loan Refund)	-	-	-	-	-
Other revenue	645,888	(316,836)	337,600	362,700	414,700
Total Revenues	**19,013,445**	**16,790,769**	**19,153,694**	**20,111,850**	**20,729,396**
EXPENDITURES:					
Town Council	154,007	159,926	256,254	144,324	199,815
Town Manager	823,043	801,945	958,420	1,182,468	1,223,141
Human Resources	454,281	412,552	391,597	387,534	389,952
Nondepartmental	551,088	322,606	331,163	539,628	528,834
Administrative Services	997,200	858,743	895,905	986,655	1,029,929
Police	6,937,826	7,363,971	7,357,816	7,908,772	8,066,605
Community Development	1,655,990	2,301,118	1,728,781	1,890,800	2,004,006
Engineering	1,771,033	2,304,297	1,953,864	1,842,916	1,827,450
Senior Center	273,378	285,424	285,424	290,747	291,333
Parks	168,809	245,858	234,178	65,898	50,967
Facilities	598,274	598,137	596,396	588,154	610,228
Public Art	-	-	-	-	-
Streets & Drainage	119,928	237,100	137,922	231,720	217,889
Recreation	1,697,035	1,977,906	1,977,906	1,992,043	2,023,992
Animal Control	263,722	270,989	270,989	305,000	312,500
Total Current Expenditures	16,465,613	18,140,572	17,376,615	18,356,659	18,776,640
Capital Outlay:					
All Departments	767,149	1,406,286	1,199,991	427,187	87,814
Total Capital Outlay	767,149	1,406,286	1,199,991	427,187	87,814
Total Expenditures	**17,232,762**	**19,546,858**	**18,576,606**	**18,783,846**	**18,864,454**
Excess (deficiency) of Estimated Revenue Over Expenditures	1,780,683	(2,756,089)	577,088	1,328,004	1,864,942
Transfers-In	87,719	91,058	75,000	-	-
Transfers-Out	1,618,350	1,426,715	1,609,679	2,081,247	2,240,973
Total Other Financing Sources (Uses)	**(1,530,631)**	**(1,335,657)**	**(1,534,679)**	**(2,081,247)**	**(2,240,973)**
EXCESS (DEFICIENCY) OF ESTIMATE REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	**250,052**	**(4,091,746)**	**(957,591)**	**(753,243)**	**(376,030)**
Beginning Fund Balance, July 1	6,803,496	7,053,548	7,053,548	6,095,957	5,342,714
Ending Fund Balance, June 30	7,053,548	2,961,802	6,095,957	5,342,714	4,966,684

GENERAL FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2017-18	2018-19	2019-20	2020-21
Estimated Beginning Fund Balance	$ 6,803,496	$ 7,053,548	$ 6,095,957	$ 5,342,714
Estimated Revenue	18,870,806	19,098,694	20,081,850	20,699,396
Transfers-In	230,358	130,000	30,000	30,000
Estimated Funds Available	25,904,660	26,282,242	26,207,807	26,072,111
Estimated Expenditures	17,232,762	18,576,606	18,783,846	18,864,454
Transfers-Out	1,618,350	1,609,679	2,081,247	2,240,973
Total Est. Expenditures & Transfers-Out	18,851,112	20,186,285	20,865,093	21,105,427
Estimated Ending Fund Balance	$ 7,053,548	$ 6,095,957	$ 5,342,714	$ 4,966,684

EXPLANATION OF RESERVES

	2017-18	2018-19	2019-20	2020-21
Contingencies	$ 7,053,548	$ 6,095,957	$ 5,342,714	$ 4,966,684
Fund Balance	$ 7,053,548	$ 6,095,957	$ 5,342,714	$ 4,966,684

GENERAL FUND REVENUE SUMMARY

		2017-18 ACTUAL REVENUE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
PROPERTY TAX						
3010	Property Taxes	7,396,054	5,500,000	5,058,145	5,184,599	5,314,214
3122	Property Tax In-Lieu Of VLF	-	1,200,000	2,324,272	2,440,485	2,562,510
3020	Unsecured Property Taxes	-	205,000	-	-	-
3040	Supplemental Property Taxes	(5)	-	-	-	-
3110	Homeowner's Prop Tax Relief	-	-	-	-	-
SALES TAX						
3120	General Sales And Use Tax	4,496,705	4,295,122	5,170,614	5,274,026	5,379,507
3121	Property Tax In-Lieu Of Sales Tax	-	750,000	-	-	-
TRANSIENT OCCUPANCY TAX						
3180	Transit Occupancy Tax	2,509,928	2,524,690	2,524,690	2,587,807	2,658,972
OTHER TAX						
3050	Real Property Transfer Taxes	158,081	110,000	162,823	167,708	172,739
3140	Motor Vehicle-In-Lieu Fees	14,408	11,000	15,000	15,375	15,759
3190	Measure M	-	-	-	300,000	315,000
LICENSES & PERMITS						
3130	Franchises	1,746,698	1,150,000	1,636,000	1,678,500	1,712,855
3210	Business License Fees	56,630	54,000	50,000	51,500	53,045
3220	Building Permit Fees	311,598	250,000	325,000	330,000	330,000
3221	Building Plan Check Fees - Internal	137,425	50,000	150,000	155,000	165,000
3222	Building Plan Check Fees - External	-	-	-	-	-
3223	Building Plan Check Fees - 3rd Party	-	-	-	-	-
3230	EIR Review Fee	7,818	7,000	10,000	10,000	10,000
3231	General Plan Amendment Fee	4,734	5,000	5,000	5,000	5,000
3232	Use Permits	22,042	15,000	20,000	20,000	20,000
3240	Subdivision Fees	5,770	10,000	10,000	10,000	10,000
3241	Encroachment Fees	47,918	30,000	50,000	55,000	55,000
3242	Transportation Permit Fee	6,318	4,000	6,500	6,500	6,500
3243	Public Works Plan Check/Inspection Fees	196,267	40,000	125,000	131,250	137,813
3244	Right of Way Easement	-	-	-	-	-
FINES & FORFEITURES						
3350	Motor Vehicle Fines	9,497	10,000	10,000	15,000	15,000
3355	Muni Court Collections	37,948	30,000	35,000	40,000	40,000
3360	Other Fines & Permits	6,399	4,000	6,500	7,000	7,000
INVESTMENT EARNINGS						
3410	Interest On Investments	327,471	136,353	335,000	338,350	341,734
RENTAL INCOME						
3430	Park Rental	50,715	60,000	45,000	55,000	60,000
3440	Facility Rental-Commty Center	26,315	35,000	15,000	25,000	25,000
3441	Facility Rental-Senior Center	8,873	9,000	6,500	9,000	10,000
3442	Facility Rental-Huerta Gym	15,688	30,000	20,000	25,000	25,000
3443	Facility Rental Insurance	-	-	-	-	-
INTERGOVERNMENTAL						
3501	Reimbursement of State Mandated Cost	4,353	-	-	-	-
3502	HUD Grant - Esposti Park	-	-	-	-	-
3511	Other Grants - Police	146,117	115,000	145,000	150,000	150,000
3512	Other Grants	-	-	-	-	-
3526	TFCA Pedestrian Enhancement	-	-	-	-	-
CHARGES FOR SERVICES						
3610	Administrative Fees	6,010	2,000	4,000	4,000	4,000
3612	Town Publications	-	-	-	-	-
3615	Copying Fees	569	50	50	50	50
3620	Recreation Fees - Youth & Adult	460,265	600,000	405,000	510,000	565,000
3621	Recreation Fees - Senior Center	58,805	85,000	61,000	63,000	63,000
3630	Police Services	320	-	-	-	-
3632	School Resource Officer	29,268	24,000	30,000	30,000	30,000
3640	Planning Fees	45,174	15,000	50,000	50,000	50,000
3641	General Plan Maint	15,383	3,500	5,000	5,000	5,000
OTHER REVENUE						
3701	Restricted Funds - Public Art Donations	-	150,000	-	-	-
3702	Loan Payback (RDA/Successor Agency)	-	410,000	-	-	-
3800	Miscellaneous Revenue - Planning	-	-	-	-	-
3801	Miscellaneous Revenue - General	101,117	115,500	140,000	170,000	220,000
3801	Miscellaneous Revenue - Town Council	-	-	-	-	-
3801	Miscellaneous Revenue - Police	1,314	5,000	5,000	5,000	5,000
3801	Miscellaneous Revenue - Planning	-	-	-	-	-
3801	Miscellaneous Revenue - Building	-	-	-	-	-
3801	Miscellaneous Revenue - Engineering	19,916	10,000	25,000	30,000	30,000

		2017-18 ACTUAL REVENUE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
3801	Miscellaneous Revenue - Senior Center	20,713	7,000	5,000	6,000	7,000
3802	Insurance/Damage Rebates	18,817	-	-	-	-
3805	Unanticipated Revenues	187,500	-	-	-	-
3806	Credit Card Rebate Revenue	-	120,000	-	-	-
3807	Insurance Premium Rebate Revenue	-	-	-	-	-
3810	Special Events	16,474	17,200	16,330	18,200	18,200
3811	Event Sponsorship Revenue	135,963	146,000	91,270	103,500	104,500
3814	EV Charging Station	1,434	-	-	-	-
OTHER FINANCING SOURCES						
3901	Transfer In - Water/Water Rec Operating Fund	230,358	130,000	130,000	30,000	30,000
TOTAL REVENUES		$ 19,101,164	$ 18,480,415	$ 19,228,694	$ 20,111,850	$ 20,729,396

TOWN COUNCIL - 010-01
DEPARTMENT SUMMARY

	2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
NUMBER OF PERSONNEL	2.500	2.500	2.500	2.500	2.500
PERSONNEL	44,221	54,418	49,196	44,424	46,772
MAINTENANCE & OPERATIONS	109,786	105,508	207,058	99,900	153,043
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 154,007**	**$ 159,926**	**$ 256,254**	**$ 144,324**	**$ 199,815**

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 increase in election expense related to district elections and boundary maps.

TOWN COUNCIL - 010-01
DEPARTMENT DETAIL

		2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	15,587	19,200	15,500	19,200	19,200
4120	Extra Help Wages	1,710	-	2,000	-	-
4150	Fringe Benefits	26,924	35,218	31,696	25,224	27,572
TOTAL PERSONNEL		**$ 44,221**	**$ 54,418**	**$ 49,196**	**$ 44,424**	**$ 46,772**
	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	9,230	8,740	8,740	16,305	14,805
4270	Subscriptions/Memberships	9,302	8,968	8,968	13,232	15,250
4280	Legal Expense	23,930	18,000	118,000	25,000	25,000
4365	Printing	698	400	400	400	400
4435	Operational Expense	6,663	9,300	9,300	11,013	18,638
4450	Professional Services	701	7,850	7,850	10,250	10,250
4461	Town Promotion & Special Projs	-	-	-	1,200	1,200
4464	Election Expense	56,839	50,000	50,000	20,250	65,250
4486	Communications	2,423	2,250	2,250	2,250	2,250
TOTAL MAINTENANCE & OPEARATIONS		**$ 109,786**	**$ 105,508**	**$ 205,508**	**$ 99,900**	**$ 153,043**
TOTAL EXPENDITURE		**$ 154,007**	**$ 159,926**	**$ 254,704**	**$ 144,324**	**$ 199,815**

TOWN MANAGER'S OFFICE - 010-10
DEPARTMENT SUMMARY

	2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
NUMBER OF PERSONNEL	3.250	3.250	3.250	3.000	3.000
PERSONNEL	467,996	474,112	549,612	516,858	535,851
MAINTENANCE & OPERATIONS	118,015	59,993	112,543	240,538	245,057
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 586,010**	**$ 534,105**	**$ 662,155**	**$ 757,396**	**$ 780,908**

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:

Increases in expenditures include additional funds 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.

TOWN MANAGER'S OFFICE - 010-10
DEPARTMENT DETAIL

		2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	308,458	345,816	410,816	366,947	377,397
4120	Extra Help Wages	44,111	8,000	18,500	16,500	16,500
4150	Fringe Benefits	115,427	120,296	120,296	133,412	141,954
TOTAL PERSONNEL		**$ 467,996**	**$ 474,112**	**$ 549,612**	**$ 516,858**	**$ 535,851**
	Administrative Assistant	*0.500*	*0.500*	*0.500*	*0.500*	*0.500*
	Assistant Town Manager/ASD	*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*	*0.500*
	Senior Administrative Assistant	*0.500*	*0.500*	*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*
		3.250	*3.250*	*3.250*	*3.000*	*3.000*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	7,358	8,525	8,525	10,225	10,225
4260	Professional Development	1,717	1,350	1,800	1,689	1,689
4261	Educational Incentive	-	1,000	1,000	-	-
4270	Subscriptions/Memberships	1,623	2,918	2,918	3,299	3,268
4280	Legal Expense	29,790	25,000	25,000	30,000	30,000
4290	Legal Notices	187	4,000	4,000	5,000	5,000
4355	Office Supplies	1,383	2,500	2,500	2,500	2,500
4360	Postage	123	500	500	500	500
4365	Printing	461	2,700	2,700	2,900	2,900
4425	Computer Expense	1,148	750	750	1,550	1,250
4435	Operational Expense	5,450	550	550	35,350	81,350
4450	Professional Services	66,045	7,900	60,000	144,000	102,750
4452	Contractual Services	80	-	-	-	-
4461	Town Promotion & Special Projs	742	500	500	1,725	1,825
4486	Communications	1,908	1,800	1,800	1,800	1,800
TOTAL MAINTENANCE & OPERATIONS		**$ 118,015**	**$ 59,993**	**$ 112,543**	**$ 240,538**	**$ 245,057**
TOTAL EXPENDITURE		**$ 586,010**	**$ 534,105**	**$ 662,155**	**$ 757,396**	**$ 780,908**

HUMAN RESOURCES - 010-12
DEPARTMENT SUMMARY

	2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
NUMBER OF PERSONNEL	2.500	2.500	2.500	2.000	2.000
PERSONNEL	336,304	332,052	298,847	296,104	305,022
MAINTENANCE & OPERATIONS	117,978	80,500	92,750	91,430	84,930
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 454,281**	**$ 412,552**	**$ 391,597**	**$ 387,534**	**$ 389,952**

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:

No significant changes or expenditures.

HUMAN RESOURCES - 010-12
DEPARTMENT DETAIL

		2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	223,137	226,032	203,429	203,010	206,426
4120	Extra Help Wages	25,450	-	-	-	-
4150	Fringe Benefits	87,717	106,020	95,418	93,094	98,596
TOTAL PERSONNEL		**$ 336,304**	**$ 332,052**	**$ 298,847**	**$ 296,104**	**$ 305,022**
	Human Resources Director	*0.500*	*0.500*	*0.500*	*0.500*	*0.500*
	Principal Human Resources Analyst	*0.500*	*0.500*	*0.500*	*0.500*	*0.500*
	Human Resource Specialist	*1.000*	*1.000*	*1.000*	*0.500*	*0.500*
	Human Resource Specialist	*0.500*	*0.500*	*0.500*	*0.500*	*0.500*
		2.500	*2.500*	*2.500*	*2.000*	*2.000*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	11,332	13,500	13,500	11,000	13,000
4251	Educational Development	-	2,500	2,500	2,500	2,500
4256	Recruitment	56,012	10,000	10,000	12,500	12,500
4260	Professional Development	2,034	1,050	1,050	900	900
4261	Educational Incentive	-	-	-	-	-
4270	Subscriptions/Memberships	734	1,500	1,500	1,250	1,250
4280	Legal Expense	20,011	22,500	30,000	30,000	20,000
4355	Office Supplies	92	500	500	-	-
4360	Postage	262	500	500	-	-
4425	Computer Expense	12,776	10,250	15,000	13,500	10,000
4435	Operational Expense	8,092	8,250	8,250	15,250	15,250
4450	Professional Services	5,889	8,750	8,750	3,750	3,750
4452	Contractual Services	-	-	-	-	5,000
4486	Communications	746	1,200	1,200	780	780
TOTAL MAINTENANCE & OPERATIONS		**$ 117,978**	**$ 80,500**	**$ 92,750**	**$ 91,430**	**$ 84,930**
TOTAL EXPENDITURE		**$ 454,281**	**$ 412,552**	**$ 391,597**	**$ 387,534**	**$ 389,952**

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NON-DEPARTMENTAL - 010-30
DEPARTMENT SUMMARY

	2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	452	-	-	-	-
MAINTENANCE & OPERATIONS	550,636	322,606	331,163	539,628	528,834
CAPITAL OUTLAY	-	-	-	11,311	2,814
OTHER FINANCING USES	184,164	200,528	200,528	620,886	855,946
TOTAL	**$ 735,253**	**$ 523,134**	**$ 531,691**	**$ 1,171,825**	**$ 1,387,595**

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:

The increase in budget is attributed to additional funding for Town-wide initiatives including the General Fund portion of the Town's contribution liability to Redwood Empire Municipal Insurance Fund (REMIF); the transfer of solid waste expenses from Department 40 – Administrative Services Department; ongoing capital hardware and computer replacement program and the Capital Replacement Fund transfers for Police, Fire and other non-department specific capital expenditures.

NON-DEPARTMENTAL - 010-30
DEPARTMENT DETAIL

		2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
PERSONNEL						
4150	Fringe Benefits	452	-	-	-	-
TOTAL PERSONNEL		**$ 452**	**$ -**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS						
4215	Bad Debts	3,334	-	-	-	-
4216	Overage/Under	685	-	-	-	-
4220	Bank Charges	17,518	9,579	15,000	36,000	36,000
4245	Insurance	165,048	155,535	155,535	242,691	249,972
4250	Mtgs,Conf,Trvl,Training	4,240	-	-	3,500	3,500
4260	Professional Development	9,457	-	-	-	-
4280	Legal Expense	160,191	-	-	28,000	28,000
4325	Vehicle Maintenance	282	500	500	509	521
4330	Equipment Maintenance	30,799	17,314	18,000	23,656	24,593
4365	Printing	-	-	-	-	-
4410	Advertising	-	-	-	-	-
4425	Computer Expense	-	-	-	6,875	2,000
4435	Operational Expense	7,790	400	1,900	2,586	2,619
4450	Professional Services	1,899	3,750	3,750	61,500	43,500
4452	Contractual Services	-	1,300	2,250	1,300	1,300
4459	Fiscal Agent Fees	1,750	1,300	1,300	1,300	1,300
4475	Rents & Leases	-	3,671	3,671	-	-
4486	Communications	33,360	42,332	42,332	37,629	38,625
4487	Utilities, Gas & Electric	114,284	86,925	86,925	94,082	96,904
TOTAL MAINTENANCE & OPERATIONS		**$ 550,636**	**$ 322,606**	**$ 331,163**	**$ 539,628**	**$ 528,834**
OTHER FINANCING USES						
4901	Transfer Out - Debt Service	184,164	200,528	200,528	430,886	630,947
4901	Transfer Out - Facilities				50,000	50,000
4901	Transfer Out - Police, Fire, Other				100,000	100,000
4901	Transfer Out - Hardware/Capital				40,000	75,000
4540	Equipment Acquisition	-	-	-	10,632	2,814
4580	Structures/Improvements Acquis	-	-	-	679	-
TOTAL CAPITAL OUTLAY		**$ 184,164**	**$ 200,528**	**$ 200,528**	**$ 632,197**	**$ 858,761**
TOTAL EXPENDITURE		**$ 735,253**	**$ 523,134**	**$ 531,691**	**$ 1,171,825**	**$ 1,387,595**

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ADMINISTRATIVE SERVICES - 010-40
DEPARTMENT SUMMARY

	2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
NUMBER OF PERSONNEL	2.950	3.450	3.450	4.100	4.100
PERSONNEL	373,712	482,829	505,836	599,364	627,489
MAINTENANCE & OPERATIONS	623,488	375,914	390,069	387,291	402,440
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 997,200**	**$ 858,743**	**$ 895,905**	**$ 986,655**	**$ 1,029,929**

DESCRIPTION:

The Administrative Services Department provides Town-wide services associated with Finance, Accounting, Information Technology, Property and Risk Management (including self-insurance), and Contract Management. 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) to service locations within the Town of Windsor.

SIGNIFICANT CHANGES:

In the past two years the Department continues to focus on 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 Assistant Town Manager/Administrative Services Director (split 50% in Town Manager's Office and 50% in Administrative Services Department), and reinstating the Administrative Services Director. 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 savings due to delays in filling vacant positions and a return to full staffing levels in FY2019-20.

This budget also includes the cost to complete a Business Process and Improvement Study to increase efficiency and effectiveness of town-wide processes.

ADMINISTRATIVE SERVICES - 010-40
DEPARTMENT DETAIL

		2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	272,295	338,597	304,737	405,770	422,244
4120	Extra Help Wages	17,957	7,500	77,500	22,613	22,691
4150	Fringe Benefits	83,460	136,732	123,599	170,981	182,554
TOTAL PERSONNEL		**$ 373,712**	**$ 482,829**	**$ 505,836**	**$ 599,364**	**$ 627,489**
	Accounting & Audit Manager	*0.500*	*0.500*	*0.500*	*0.500*	*0.500*
	Administrative Assistant	-	-	-	*0.100*	*0.100*
	Accounting Specialist	*0.500*	*0.500*	*0.500*	*0.500*	*0.500*
	Accounting Technician	-	*0.500*	*0.500*	*0.500*	*0.500*
	Administrative Assistant	*0.100*	*0.100*	*0.100*	*0.100*	*0.100*
	Senior Administrative Assistant	*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*	-	-	*0.500*	*0.500*
	Assistant Town Manager/ASD	*0.250*	*0.250*	*0.250*	-	-
	Deputy Finance Director	-	*0.500*	*0.500*	*0.500*	*0.500*
	Risk Manager	-	-	-	*0.300*	*0.300*
	Information Systems Manager	*0.300*	*0.300*	*0.300*	*0.300*	*0.300*
	Management Analyst	*0.500*	*0.500*	*0.500*	*0.500*	*0.500*
		2.950	*3.450*	*3.450*	*4.100*	*4.100*
MAINTENANCE & OPERATIONS						
4215	Bad Debts	0	-	-	-	-
4216	Overage/Under	(27)	10	10	175	175
4220	Bank Charges	1,008	2,500	500	-	-
4250	Mtgs,Conf,Trvl,Training	7,245	10,453	6,000	9,903	10,003
4256	Recruitment	-	-	-	-	-
4257	Training	-	-	-	-	-
4260	Professional Development	2,595	1,800	1,800	2,340	2,340
4261	Educational Incentive	43	2,500	2,000	1,000	1,000
4270	Subscriptions/Memberships	1,736	2,953	2,000	2,738	2,738
4280	Legal Expense	19,079	15,000	12,000	10,000	10,000
4325	Vehicle Maintenance	726	-	-	-	-
4330	Equipment Maintenance	-	-	-	-	-
4355	Office Supplies	3,002	7,689	3,500	4,421	4,515
4360	Postage	2,822	1,743	1,743	2,046	2,107
4365	Printing	5,495	4,163	4,163	5,087	2,664
4425	Computer Expense	234,422	274,855	274,855	146,802	146,619
4435	Operational Expense	13,477	1,498	1,498	300	300
4450	Professional Services	181,259	36,000	65,000	170,469	187,969
4452	Contractual Services	145,384	11,900	10,000	31,500	31,500
4475	Rents & Leases	-	-	-	-	-
4486	Communications	5,221	2,850	5,000	510	510
TOTAL MAINTENANCE & OPERATIONS		**$ 623,488**	**$ 375,914**	**$ 390,069**	**$ 387,291**	**$ 402,440**
TOTAL EXPENDITURE		**$ 997,200**	**$ 858,743**	**$ 895,905**	**$ 986,655**	**$ 1,029,929**

POLICE - 010-50
DEPARTMENT SUMMARY

	2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	6,937,826	7,363,971	7,357,816	7,908,772	8,066,605
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 6,937,826**	**$ 7,363,971**	**$ 7,357,816**	**$ 7,908,772**	**$ 8,066,605**

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 was renewed for one-year, effective July 1, 2019. The Town will be renegotiating this agreement prior to the contract renewal's expiration date.

POLICE - 010-50
DEPARTMENT DETAIL

		2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
PERSONNEL						
4199	Force Account	-	-	-	-	-
TOTAL PERSONNEL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS						
4215	Bad Debts	75	-	2,800	-	-
4230	Non Profit Grant Program	-	1,000	1,000	1,000	1,000
4250	Mtgs,Conf,Trvl,Training	-	-	-	-	-
4280	Legal Expense	3,243	10,455	1,500	6,526	6,657
4315	Gasoline, Oil & Diesel	41,236	40,279	40,279	43,733	44,608
4325	Vehicle Maintenance	12,560	11,139	11,139	12,559	12,810
4330	Equipment Maintenance	4,134	4,753	4,753	5,320	5,426
4355	Office Supplies	-	-	-	-	-
4360	Postage	217	432	432	323	329
4365	Printing	446	1,000	1,000	1,337	1,364
4375	Small Tools	-	-	-	-	-
4425	Computer Expense	70,428	99,714	99,714	113,307	115,917
4435	Operational Expense	11,264	11,890	11,890	11,826	11,937
4452	Contractual Services	18,051	13,596	13,596	35,120	35,282
4454	Contract Svc-Sheriff-Salaries	5,255,560	4,963,609	4,963,609	5,389,357	5,497,144
4455	Contract Svc-Sheriff-Overtime	577,205	516,008	516,008	587,701	599,455
4456	Contract Svc-Sheriff-Overhead	834,314	1,585,850	1,585,850	1,586,471	1,618,200
4475	Rents & Leases	95,776	92,484	92,484	100,438	102,447
4486	Communications	13,316	11,762	11,762	13,754	14,029
TOTAL MAINTENANCE & OPERATIONS		**$ 6,937,826**	**$ 7,363,971**	**$ 7,357,816**	**$ 7,908,772**	**$ 8,066,605**
CAPITAL OUTLAY						
4570	Vehicle Acquisition	-	-	-	-	-
TOTAL CAPITAL OUTLAY		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURE		**$ 6,937,826**	**$ 7,363,971**	**$ 7,357,816**	**$ 7,908,772**	**$ 8,066,605**

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

	2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
NUMBER OF PERSONNEL	1.000	1.000	-	1.000	1.000
PERSONNEL	114,505	162,875	3,500	166,302	175,464
MAINTENANCE & OPERATIONS	122,528	104,965	292,765	258,769	266,769
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 237,033**	**$ 267,840**	**$ 296,265**	**$ 425,071**	**$ 442,233**

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:

The Economic Development budget includes funds to establish an economic development strategic plan and funding for various town promotions and special events to encourage an open and inviting business climate. Additionaly, increased funds were budgeted to the Windsor Chamber of Commerce for operations of the Town's Visitor Center.

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

		2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	80,613	126,800	-	122,642	128,774
4120	Extra Help Wages	13,847	-	-	-	-
4150	Fringe Benefits	20,045	36,075	3,500	43,661	46,690
TOTAL PERSONNEL		**$ 114,505**	**$ 162,875**	**$ 3,500**	**$ 166,302**	**$ 175,464**
	Economic Development Manager	*1.000*	*1.000*	*-*	*1.000*	*1.000*
		1.000	*1.000*	*-*	*1.000*	*1.000*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	1,583	2,500	-	5,500	5,500
4260	Professional Development	1,200	600	-	150	150
4270	Subscriptions/Memberships	265	115	115	1,219	1,219
4280	Legal Expense	13,023	5,000	1,500	5,000	5,000
4355	Office Supplies	526	400	400	400	400
4365	Printing	-	750	750	1,000	1,000
4410	Advertising	42,430	4,000	55,000	54,000	54,000
4425	Computer Expense	-	-	-	-	-
4435	Operational Expense	201	-	-	-	-
4450	Professional Services	54,720	62,000	70,000	145,000	145,000
4452	Contractual Services	-	-	-	-	-
4461	Town Promotion & Special Projs	8,126	29,600	165,000	46,500	54,500
4486	Communications	455	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS		**$ 122,528**	**$ 104,965**	**$ 292,765**	**$ 258,769**	**$ 266,769**
TOTAL EXPENDITURE		**$ 237,033**	**$ 267,840**	**$ 296,265**	**$ 425,071**	**$ 442,233**

COMMUNITY DEVELOPMENT - PLANNING - 010-61
DEPARTMENT SUMMARY

	2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
NUMBER OF PERSONNEL	3.700	3.700	4.400	4.400	4.400
PERSONNEL	522,327	627,660	537,705	615,509	646,232
MAINTENANCE & OPERATIONS	565,868	1,030,638	577,756	572,105	659,605
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 1,088,195**	**$ 1,658,298**	**$ 1,115,461**	**$ 1,187,614**	**$ 1,305,837**

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:

Major expenditures identified for the FY2019-21 budget cycle include a zoning code update and environmental review (CEQA), implementation of the downtown parking study, and implementation of the local hazard mitigation plan (LHMP). The Division will also continue to rely on outside professional consulting services from Michael Baker & Associates to support the Division in completing the processing of current land use entitlement applications.

COMMUNITY DEVELOPMENT - PLANNING - 010-61
DEPARTMENT DETAIL

		2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	348,838	431,167	368,000	419,214	436,559
4120	Extra Help Wages	10,696	5,000	5,000	5,000	5,000
4150	Fringe Benefits	162,794	191,493	164,705	191,295	204,673
TOTAL PERSONNEL		**$ 522,327**	**$ 627,660**	**$ 537,705**	**$ 615,509**	**$ 646,232**
	Planner I	*1.000*	*1.000*	*0.900*	*0.900*	*0.900*
	Community Development Director	*0.800*	*0.800*	*0.800*	*0.800*	*0.800*
	Community Development Technician	*1.000*	*1.000*	*-*	*-*	*-*
	Planner III	*-*	*-*	*0.900*	*0.900*	*0.900*
	Planner II	*-*	*-*	*0.900*	*0.900*	*0.900*
	Senior Administrative Assistant	*0.900*	*0.900*	*0.900*	*0.900*	*0.900*
		3.700	*3.700*	*4.400*	*4.400*	*4.400*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	11,571	26,500	26,500	33,500	33,500
4260	Professional Development	2,619	1,890	1,890	1,155	1,155
4261	Educational Incentive	-	3,000	3,000	3,000	3,000
4270	Subscriptions/Memberships	2,349	4,000	4,000	7,300	7,300
4280	Legal Expense	183,213	55,000	55,000	115,000	115,000
4290	Legal Notices	21,337	7,000	9,000	17,000	17,000
4355	Office Supplies	1,792	1,500	1,500	2,000	2,000
4360	Postage	2,873	5,100	5,100	4,000	4,000
4365	Printing	2,556	3,000	3,000	3,500	3,500
4410	Advertising	-	1,500	1,500	1,500	1,500
4425	Computer Expense	1,896	8,100	8,100	2,000	2,000
4435	Operational Expense	15,851	28,400	28,400	29,150	29,150
4450	Professional Services	278,226	854,648	399,766	350,000	437,500
4452	Contractual Services	39,760	28,000	28,000	-	-
4486	Communications	1,827	3,000	3,000	3,000	3,000
TOTAL MAINTENANCE & OPERATIONS		**$ 565,868**	**$ 1,030,638**	**$ 577,756**	**$ 572,105**	**$ 659,605**
TOTAL EXPENDITURE		**$ 1,088,195**	**$ 1,658,298**	**$ 1,115,461**	**$ 1,187,614**	**$ 1,305,837**

COMMUNITY DEVELOPMENT - BUILDING INSPECTION - 010-62
DEPARTMENT SUMMARY

	2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
NUMBER OF PERSONNEL	3.900	3.900	3.500	3.600	3.600
PERSONNEL	430,736	468,410	468,410	482,791	490,274
MAINTENANCE & OPERATIONS	137,059	174,410	144,910	220,395	207,895
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 567,795**	**$ 642,820**	**$ 613,320**	**$ 703,186**	**$ 698,169**

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:

During this budget cycle the division will be implementing an update to the California Building Code as well later as conducting plan check review for two new affordable housing projects, Veterans Village and Duncan Village, and the Vintage Oaks on the Town Green Project. Building division also anticipates completing inspection services for the Portello (Victoria Oaks) subdivision.

COMMUNITY DEVELOPMENT - BUILDING INSPECTION - 010-62
DEPARTMENT DETAIL

		2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	333,452	329,634	329,634	359,838	362,614
4120	Extra Help Wages	2,227	-	-	-	-
4150	Fringe Benefits	95,057	138,776	138,776	122,953	127,660
TOTAL PERSONNEL		**$ 430,736**	**$ 468,410**	**$ 468,410**	**$ 482,791**	**$ 490,274**
	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*
	Planner I	-	-	-	*0.100*	*0.100*
	Planner II	*0.100*	*0.100*	*0.100*	*0.100*	*0.100*
	Planner III	-	-	*0.100*	*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*	*3.500*	*3.600*	*3.600*
MAINTENANCE & OPERATIONS						
4220	Bank Charges	3,360	1,500	1,500	-	-
4250	Mtgs,Conf,Trvl,Training	-	3,000	3,000	3,000	3,000
4260	Professional Development	1,006	1,410	1,410	1,395	1,395
4270	Subscriptions/Memberships	-	1,000	1,000	4,500	4,500
4280	Legal Expense	376	500	500	1,000	1,000
4325	Vehicle Maintenance	1,548	5,000	5,000	6,500	1,500
4355	Office Supplies	1,119	4,500	4,500	2,000	2,000
4365	Printing	-	-	-	-	-
4425	Computer Expense	25,630	5,000	26,000	-	-
4435	Operational Expense	7,107	2,500	3,000	31,000	31,000
4450	Professional Services	20,246	-	15,000	-	-
4451	Prof Services - External Plan Checks	71,842	5,000	12,000	31,000	23,500
4452	Contractual Services	4,000	138,000	65,000	140,000	140,000
4486	Communications	824	7,000	7,000	-	-
TOTAL MAINTENANCE & OPERATIONS		**$ 137,059**	**$ 174,410**	**$ 144,910**	**$ 220,395**	**$ 207,895**
CAPITAL OUTLAY						
4540	Equipment Acquisition	-	-	-	-	-
TOTAL CAPITAL OUTLAY		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURE		**$ 567,795**	**$ 642,820**	**$ 613,320**	**$ 703,186**	**$ 698,169**

ENGINEERING - 010-63
DEPARTMENT SUMMARY

	2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
NUMBER OF PERSONNEL	6.440	6.440	5.940	6.290	6.290
PERSONNEL	879,587	1,001,445	954,048	963,447	980,631
MAINTENANCE & OPERATIONS	891,446	1,302,852	999,816	879,469	846,819
CAPITAL OUTLAY	764,178	1,303,387	1,146,991	290,876	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 2,535,211**	**$ 3,607,684**	**$ 3,100,855**	**$ 2,133,792**	**$ 1,827,450**

DESCRIPTION:

This portion of the Public Works budget primarily covers development engineering, transportation engineering and capital improvement program (CIP) engineering. The Land Development section is responsible for the review of development projects, subdivision maps, ensuring conformance with the State Subdivision Map Act and Town ordinances and determining any necessary public improvements based upon development impacts. The section issues permits for work in the public rights-of-way and provides public works inspection services. Easement records, maps, improvement plans and a Geographic Information System (GIS) of the Town's infrastructure are maintained in this section. This portion of the Engineering Division is supported by fees and other General Fund revenue. The Transportation and CIP section oversees traffic engineering, transportation planning, and CIP engineering. This department also shares in the funding of the implementation of the Town's municipal storm water quality program, with the Water and Wastewater enterprise funds.

SIGNIFICANT CHANGES AND EXPENDITURES:

With the new 2040 General Plan, various policies were adopted and with required implementation for various studies that are included in this department budget. These studies include: Complete Street Design Guidelines Update, Develop Policy for Vehicle Miles Traveled, Annual Sidewalk Inspection Program, Safe Routes to School Program, School Traffic Congestion Plan, Transportation Permit and Truck Route Evaluation, and update of the Bike and Pedestrian Master Plan.
Major Transportation CIP projects partially funded with General Fund monies in this department fund include the Windsor River Road/Windsor Road Intersection Improvements (roundabout and rail improvements), and various sidewalk "gap" improvements along Starr Road, and annual street resurfacing.

ENGINEERING - 010-63
DEPARTMENT DETAIL

		2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	631,376	682,018	647,917	646,151	653,326
4120	Extra Help Wages	46,326	53,503	53,503	86,500	86,500
4150	Fringe Benefits	201,885	265,924	252,628	230,795	240,806
TOTAL PERSONNEL		**$ 879,587**	**$ 1,001,445**	**$ 954,048**	**$ 963,447**	**$ 980,631**
	Administrative Assistant	*0.500*	*0.500*	*0.500*	*0.500*	*0.500*
	Assistant Engineer	*0.500*	*0.500*	*0.500*	*0.500*	*0.500*
	Associate Engineer	*0.100*	*0.100*	*0.100*	-	-
	Deputy Director of Engineering	*0.450*	*0.450*	*0.450*	*0.500*	*0.500*
	Deputy Director of Water & Environmental	*0.200*	*0.200*	*0.200*	-	-
	Engineer I/II/III	*0.650*	*0.650*	*0.650*	*0.650*	*0.650*
	Engineering Tech	*0.500*	*0.500*	*0.500*	*1.000*	*1.000*
	Environmental Program Manager	*0.590*	*0.590*	*0.590*	*0.640*	*0.640*
	Project Manager	*0.500*	*0.500*	*0.500*	*0.500*	*0.500*
	Public Works Director/Town Engineer	*0.200*	*0.200*	*0.200*	*0.300*	*0.300*
	Public Works Inspector	-	-	*0.500*	*0.500*	*0.500*
	Senior Administrative Assistant	*0.100*	*0.100*	*0.100*	*0.200*	*0.200*
	Senior Civil Engineer	*0.650*	*0.650*	*0.650*	*0.500*	*0.500*
	Senior Engineer	*0.500*	*0.500*	*0.500*	*0.500*	*0.500*
	Senior Engineering Technician	*0.500*	*0.500*	-	-	-
	Senior Public Works Inspector	*0.500*	*0.500*	-	-	-
		6.440	*6.440*	*5.940*	*6.290*	*6.290*
MAINTENANCE & OPERATIONS						
4215	Bad Debts	-	-	1,928	-	-
4250	Mtgs,Conf,Trvl,Training	5,829	14,170	4,500	14,750	14,750
4256	Recruitment	-	1,000	-	-	-
4260	Professional Development	3,213	3,174	2,500	2,919	2,919
4261	Educational Incentive	-	-	-	1,000	1,000
4270	Subscriptions/Memberships	890	4,500	4,500	2,700	2,400
4280	Legal Expense	19,078	15,000	16,000	16,000	16,000
4325	Vehicle Maintenance	395	500	100	500	150
4330	Equipment Maintenance	1,444	-	-	-	-
4355	Office Supplies	6,400	7,000	8,000	8,000	8,000
4360	Postage	509	1,350	500	5,500	5,500
4365	Printing	2,008	500	1,200	1,500	1,500
4425	Computer Expense	2,648	9,500	2,500	11,000	11,000
4435	Operational Expense	3,296	6,851	6,500	25,750	7,750
4445	Permits & Licenses	5,946	4,500	13,040	9,000	9,000
4450	Professional Services	704,984	1,168,030	839,549	725,000	725,000
4452	Contractual Services	120,648	58,777	91,000	32,750	18,750
4458	Lab Testing & Supplies	-	-	-	15,000	15,000
4486	Communications	14,157	8,000	8,000	8,100	8,100
TOTAL MAINTENANCE & OPERATIONS		**$ 891,446**	**$ 1,302,852**	**$ 999,816**	**$ 879,469**	**$ 846,819**
CAPITAL OUTLAY						
4510	Construction - Bollards	2,842	-	-	-	-
4510	Construction-Windsor Creek Trail	-	-	-	-	-
4510	Pleasant Oak Park Drain Riser Replace	-	-	-	-	-
4510	Caletti Bridge Repair	-	-	-	-	-
4510	Conde Ln/ Johnson St Traffic Signal	81,971	-	-	-	-
4510	Bell/Market/Windsor River Traffic Sig	204,835	-	-	-	-
4510	Jaguar/Windsor Rd Traffic Sig & Sidewalk	4,253	40,227	-	-	-
4510	Construction-Starr Road Sidewalk North	-	-	-	-	-
4510	Starr Road Phase Ii Sidewalk Across Cali	13,693	160,843	167,069	-	-
4510	Construction - Pavement Resurfacing	23,711	16,063	16,000	-	-
4510	Traffic Signal Emergency Preemt Sys	-	-	-	-	-
4510	Roundabout Winsor Rd/Windsor River Rd	-	-	-	-	-
4510	Parking Accessibility Improvements	53	-	-	-	-
4510	Starr Road At Jaguar To Indiana	272,175	319,932	319,000	-	-
4510	Construction	967	-	-	-	-
4540	Equipment Acquisition	-	-	-	-	-
4570	Mobile Equip & Vehicle Acquist	-	-	-	-	-
4580	Structures/Improvements Acquis	-	-	-	-	-
4510	Starr Road Jaguar Way To Indiana Avenue	-	-	-	-	-
4510	Starr Road Vivian Court To Windsor River Rd	-	126,000	4,922	110,000	-
4510	ORH/Kendall Way Crosswalk	-	100,000	100,000	-	-
4510	Windsor Rd/Windsor River Rd/SMART Rail	159,678	540,322	540,000	-	-
4510	Town Wide Street Resurfacing	-	-	-	-	-
4510	Arate Lane	-	-	-		-
4510	Crosswalk Enhancements	-	-	-	52,876	-
4510	Faught Creek Traiil Improv	-	-	-	63,000	-
4510	Starr Rd South Of Starr View Sidewalk	-	-	-	65,000	-
TOTAL CAPITAL OUTLAY		**$ 764,178**	**$ 1,303,387**	**$ 1,146,991**	**$ 290,876**	**$ -**
TOTAL EXPENDITURE		**$ 2,535,211**	**$ 3,607,684**	**$ 3,100,855**	**$ 2,133,792**	**$ 1,827,450**

SENIOR CENTER - 010-72
DEPARTMENT SUMMARY

	2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
NUMBER OF PERSONNEL	1.150	1.150	1.150	1.100	1.100
PERSONNEL	244,022	233,119	233,119	252,378	253,673
MAINTENANCE & OPERATIONS	29,357	52,305	52,305	38,369	37,660
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	88,378	83,860	83,860	99,627	99,627
TOTAL	**$ 361,756**	**$ 369,284**	**$ 369,284**	**$ 390,374**	**$ 390,959**

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:

There are no significant changes for this fiscal year.

SENIOR CENTER - 010-72
DEPARTMENT DETAIL

		2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	113,603	113,917	113,917	109,882	109,882
4120	Extra Help Wages	90,655	80,650	80,650	105,670	105,670
4150	Fringe Benefits	39,764	38,552	38,552	36,826	38,121
TOTAL PERSONNEL		**$ 244,022**	**$ 233,119**	**$ 233,119**	**$ 252,378**	**$ 253,673**
	Parks & Recreation Director	*0.100*	*0.100*	*0.100*	*0.050*	*0.050*
	Recreation Division Manager	*0.150*	*0.150*	*0.150*	*0.150*	*0.150*
	Recreation Program Supervisor	*0.900*	*0.900*	*0.900*	*0.900*	*0.900*
		1.150	*1.150*	*1.150*	*1.100*	*1.100*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	2,103	1,700	1,700	3,358	2,268
4260	Professional Development	668	690	690	660	660
4261	Educational Incentive	-	350	350	350	350
4270	Subscriptions/Memberships	-	300	300	355	355
4280	Legal Expense	961	2,000	2,000	500	500
4355	Office Supplies	826	600	600	800	800
4360	Postage	40	500	500	41	42
4365	Printing	564	600	600	385	385
4375	Small Tools	287	600	600	1,345	820
4425	Computer Expense	128	1,300	1,300	500	500
4435	Operational Expense	2,647	600	600	1,495	650
4450	Professional Services	-	4,000	4,000	4,000	4,500
4462	Recreation Programs	20,614	38,345	38,345	23,800	25,050
4486	Communications	520	720	720	780	780
TOTAL MAINTENANCE & OPERATIONS		**$ 29,358**	**$ 52,305**	**$ 52,305**	**$ 38,369**	**$ 37,660**
MAINTENANCE & OPERATIONS						
4901	Transfer-Out - General Fund	88,378	83,860	83,860	99,627	99,627
4901	Transfer-Out-Sr Center	-	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS		**$ 88,378**	**$ 83,860**	**$ 83,860**	**$ 99,627**	**$ 99,627**
TOTAL EXPENDITURE		**$ 361,757**	**$ 369,284**	**$ 369,284**	**$ 390,374**	**$ 390,959**

PARK - 010-74
DEPARTMENT SUMMARY

	2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
NUMBER OF PERSONNEL	0.730	0.730	0.730	0.250	0.250
PERSONNEL	94,833	98,239	98,239	36,375	37,444
MAINTENANCE & OPERATIONS	73,975	147,619	135,939	29,523	13,523
CAPITAL OUTLAY	-	102,899	53,000	125,000	85,000
OTHER FINANCING USES	557,579	589,546	589,546	1,061,088	1,085,753
TOTAL	**$ 726,387**	**$ 938,303**	**$ 876,724**	**$ 1,251,986**	**$ 1,221,720**

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:

All Lighting and Landscape Assessment District (LLAD) expenses are reflected within the appropriate zone and the General Fund subsidy for Zones 1 (Parks) and Zone 3 (Landscape) is shown as a lump transfer out in “Maintenance & Operations.”

PARK - 010-74
DEPARTMENT DETAIL

		2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	68,750	67,036	67,036	25,398	25,856
4120	Extra Help Wages	611	-	-	-	-
4150	Fringe Benefits	25,472	31,203	31,203	10,977	11,588
TOTAL PERSONNEL		**$ 94,833**	**$ 98,239**	**$ 98,239**	**$ 36,375**	**$ 37,444**
	Management Analyst	*0.360*	*0.360*	*0.360*	*0.100*	*0.100*
	Parks & Recreation Director	*0.080*	*0.080*	*0.080*	*0.050*	*0.050*
	Parks Maintenance Supervisor	*0.030*	*0.030*	*0.030*	*0.030*	*0.030*
	Senior Admin Assistant	*0.160*	*0.160*	*0.160*	*-*	*-*
	Senior Administrative Assistant	*0.070*	*0.070*	*0.070*	*0.040*	*0.040*
	Senior Maintenance Worker	*0.030*	*0.030*	*0.030*	*0.030*	*0.030*
		0.730	*0.730*	*0.730*	*0.250*	*0.250*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	1,305	3,650	5,800	2,000	3,000
4260	Professional Development	625	354	600	123	123
4270	Subscriptions/Memberships	-	145	174	600	600
4280	Legal Expense	3,998	1,500	2,500	1,500	1,500
4315	Gasoline, Oil & Diesel	12,258	12,000	12,000	-	-
4325	Vehicle Maintenance	15,131	8,800	8,800	-	-
4330	Equipment Maintenance	1,451	11,950	6,000	-	-
4335	Structures/Improvements Maint	14	-	-	-	-
4355	Office Supplies	140	300	100	500	500
4360	Postage	209	350	100	500	500
4365	Printing	-	600	350	1,000	1,000
4435	Operational Expense	25,840	54,970	49,515	21,500	4,500
4450	Professional Services	-	50,000	50,000	-	-
4452	Contractual Services	13,005	3,000	-	1,800	1,800
4460	Town Promotions	-	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS		**$ 73,975**	**$ 147,619**	**$ 135,939**	**$ 29,523**	**$ 13,523**
CAPITAL OUTLAY						
4510	Construction	-	42,899	43,000	25,000	-
4510	Keiser Park Improvements	-	50,000	-	-	-
4510	Keiser Park Spectator Design	-	10,000	10,000	-	-
4510	Dog Parks	-	-	-	50,000	-
4510	Pickleball Courts	-	-	-	-	-
4510	Clara's Garden	-	-	-	-	-
4510	Old Vineyard Park	-	-	-	-	85,000
4570	Mobile Equip & Vehicle Acquist	-	-	-	50,000	-
TOTAL CAPITAL OUTLAY		**$ -**	**$ 102,899**	**$ 53,000**	**$ 125,000**	**$ 85,000**
MAINTENANCE & OPERATIONS						
4901	Transfer-Out - General Fund	329,946	348,708	348,708	702,764	718,232
4901	Transfer-Out - General Fund	227,633	240,838	240,838	358,324	367,522
TOTAL MAINTENANCE & OPERATIONS		**$ 557,579**	**$ 589,546**	**$ 589,546**	**$ 1,061,088**	**$ 1,085,753**
TOTAL EXPENDITURE		**$ 726,387**	**$ 938,303**	**$ 876,724**	**$ 1,251,986**	**$ 1,221,720**

FACILITIES - 010-76
DEPARTMENT SUMMARY

	2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
NUMBER OF PERSONNEL	4.710	4.710	4.710	4.020	4.020
PERSONNEL	441,107	456,416	455,515	425,326	440,202
MAINTENANCE & OPERATIONS	157,166	141,721	140,881	162,828	170,026
CAPITAL OUTLAY	2,971	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 601,244**	**$ 598,137**	**$ 596,396**	**$ 588,154**	**$ 610,228**

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:

There are no significant changes. The focus will be on maintaining the existing facilities and completing projects by priority.

FACILITIES - 010-76
DEPARTMENT DETAIL

		2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	293,113	303,140	303,140	274,511	280,083
4120	Extra Help Wages	18,423	9,051	8,150	8,490	8,490
4150	Fringe Benefits	129,571	144,225	144,225	142,325	151,629
TOTAL PERSONNEL		**$ 441,107**	**$ 456,416**	**$ 455,515**	**$ 425,326**	**$ 440,202**
	Maintenance Worker I	*0.750*	*0.750*	*0.750*	*1.500*	*1.500*
	Utility Maintenance Worker I	*-*	*-*	*-*	*0.100*	*0.100*
	Maintenance Worker II	*2.000*	*2.000*	*2.000*	*1.330*	*1.330*
	Management Analyst	*0.120*	*0.120*	*0.120*	*-*	*-*
	Parks & Facilities Superintendent	*0.250*	*0.250*	*0.250*	*0.200*	*0.200*
	Parks & Recreation Director	*0.080*	*0.080*	*0.080*	*0.050*	*0.050*
	Parks Maintenance Supervisor	*0.430*	*0.430*	*0.430*	*0.100*	*0.100*
	Senior Administrative Assistant	*0.250*	*0.250*	*0.250*	*0.140*	*0.140*
	Senior Maintenance Worker	*0.830*	*0.830*	*0.830*	*0.600*	*0.600*
		4.710	*4.710*	*4.710*	*4.020*	*4.020*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	-	1,225	1,225	750	1,450
4260	Professional Development	1,829	1,441	1,441	991	991
4270	Subscriptions/Memberships	-	-	-	-	-
4280	Legal Expense	1,858	500	500	500	500
4310	Custodial Expense	90,877	76,995	75,000	76,250	78,050
4315	Gasoline, Oil & Diesel	2,845	2,750	2,750	3,000	3,000
4325	Vehicle Maintenance	202	650	650	1,450	1,450
4330	Equipment Maintenance	-	500	500	500	500
4335	Structures/Improvements Maint	17,037	10,000	10,000	28,000	32,500
4355	Office Supplies	-	600	600	600	600
4360	Postage	120	50	50	75	75
4370	Parts & Supplies	4,745	3,500	3,500	8,500	8,500
4435	Operational Expense	12,437	16,140	16,140	12,700	12,700
4450	Professional Services	-	-	-	-	-
4452	Contractual Services	18,683	23,980	23,980	23,012	23,210
4475	Rents & Leases	2,713	-	-	-	-
4487	Utilities, Gas & Electric	3,207	3,000	3,000	3,500	3,500
4486	Communications	614	390	1,545	3,000	3,000
TOTAL MAINTENANCE & OPERATIONS		**$ 157,166**	**$ 141,721**	**$ 140,881**	**$ 162,828**	**$ 170,026**
CAPITAL OUTLAY						
4510	Old Firehouse Parking Lot	2,971	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS		**$ 2,971**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURE		**$ 601,244**	**$ 598,137**	**$ 596,396**	**$ 588,154**	**$ 610,228**

STREETS AND DRAINAGE - 010-81
DEPARTMENT SUMMARY

	2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	0.400	0.400	0.400
PERSONNEL	61,908	63,145	60,745	73,755	74,874
MAINTENANCE & OPERATIONS	58,019	173,955	77,177	157,965	143,015
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	742,402	552,781	552,781	299,646	199,647
TOTAL	**$ 862,329**	**$ 789,881**	**$ 690,703**	**$ 531,366**	**$ 417,536**

DESCRIPTION:

This fund was created in FY2015-16 as a result of a Gas Tax audit 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 include maintenance related to creek clean up, debris removal (for hydraulic capacity and flood control) and ditch cleaning for ditches outside of street rights of way.

SIGNIFICANT CHANGES AND 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. The Town's storm water permit includes unfunded mandates that requires cleanup of trash and homeless encampments in creek areas.

STREETS AND DRAINAGE - 010-81
DEPARTMENT DETAIL

		2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	30,510	29,772	29,772	34,929	35,080
4120	Extra Help Wages	17,750	17,000	14,800	22,000	22,000
4150	Fringe Benefits	13,648	16,373	16,173	16,826	17,794
TOTAL PERSONNEL		**$ 61,908**	**$ 63,145**	**$ 60,745**	**$ 73,755**	**$ 74,874**
	Administrative Assistant	*0.100*	*0.100*	*0.100*	*0.100*	*0.100*
	Deputy Director of Operations	*0.050*	*0.050*	*0.050*	*0.100*	*0.100*
	Maintenance Worker II	*0.150*	*0.150*	*0.150*	*0.100*	*0.100*
	Senior Maintenance Worker	*0.050*	*0.050*	*0.050*	*0.050*	*0.050*
	Streets Maintenance Supervisor	*0.050*	*0.050*	*0.050*	*0.050*	*0.050*
		0.400	*0.400*	*0.400*	*0.400*	*0.400*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	-	-	-	-	-
4260	Professional Development	56	140	100	155	155
4261	Educational Incentive	-	-	-	500	500
4270	Subscriptions/Memberships	100	250	-	250	250
4280	Legal Expense	105	250	500	300	300
4315	Gasoline, Oil & Diesel	-	-	-	-	-
4325	Vehicle Maintenance	-	300	-	2,500	2,500
4330	Equipment Maintenance	-	1,500	500	1,000	1,000
4340	Streets/Infrastructure Maint	399	-	277	-	-
4355	Office Supplies	187	100	100	100	100
4360	Postage	-	350	-	350	350
4365	Printing	-	100	-	100	100
4370	Parts & Supplies	40	7,300	1,000	4,300	4,300
4375	Small Tools	4,057	1,500	1,500	1,200	1,200
4380	Special Expense	12,695	-	-	-	-
4425	Computer Expense	1,767	1,500	-	1,500	1,500
4435	Operational Expense	2,125	9,800	2,000	7,000	7,000
4445	Permits & Licenses	766	1,115	1,200	1,960	2,010
4450	Professional Services	6,410	12,000	-	14,000	14,000
4452	Contractual Services	29,313	137,500	70,000	122,500	107,500
4458	Lab Testing & Supplies	-	250	-	250	250
TOTAL MAINTENANCE & OPERATIONS		**$ 58,019**	**$ 173,955**	**$ 77,177**	**$ 157,965**	**$ 143,015**
OTHER FINANCING USES						
4901	Transfer-Out - General Fund	742,402	552,781	552,781	299,646	199,647
4901	Transfer To Gas Tax Streets	-	-	-		
TOTAL OTHER FINANCING USES		**$ 742,402**	**$ 552,781**	**$ 552,781**	**$ 299,646**	**$ 199,647**
TOTAL EXPENDITURE		**$ 862,329**	**$ 789,881**	**$ 690,703**	**$ 531,366**	**$ 417,536**

RECREATION - 010-91
DEPARTMENT SUMMARY

	2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
NUMBER OF PERSONNEL	7.810	7.810	7.810	8.530	8.530
PERSONNEL	1,227,226	1,305,805	1,305,805	1,450,187	1,481,061
MAINTENANCE & OPERATIONS	469,809	672,101	672,101	541,856	542,931
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 1,697,035**	**$ 1,977,906**	**$ 1,977,906**	**$ 1,992,043**	**$ 2,023,992**

DESCRIPTION:

The Recreation Division provides a wide range of recreational activities 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 but are not limited to Summer Nights on the Green, Military Banner Program, Teen Camp and various community sports leagues.

SIGNIFICANT CHANGES & EXPENDITURES:

Significant increases in extra help wages in response to the state increase of minimum wage; additional summer camp training and summer camp staffing procedures; Farmers Market collaboration and addition of one more concert (14) to Summer Nights on the Green.

Expenditures associated with Windsor KABOOM, the Town’s annual July third celebration, continue to decrease under the three-year partnership with the Active 20-30 Club as they take on more costs incrementally.

RECREATION - 010-91
DEPARTMENT DETAIL

		2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	614,722	649,414	649,414	722,627	736,934
4120	Extra Help Wages	355,883	365,698	365,698	420,775	420,775
4150	Fringe Benefits	256,620	290,693	290,693	306,785	323,352
TOTAL PERSONNEL		**$ 1,227,226**	**$ 1,305,805**	**$ 1,305,805**	**$ 1,450,187**	**$ 1,481,061**
	Administrative Assistant	*1.000*	*1.000*	*1.000*	*-*	*-*
	Management Analyst	*0.400*	*0.400*	*0.400*	*0.850*	*0.850*
	Parks & Recreation Director	*0.600*	*0.600*	*0.600*	*0.730*	*0.730*
	Recreation Division Manager	*0.850*	*0.850*	*0.850*	*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*	*0.860*	*2.000*	*2.000*
		7.810	*7.810*	*7.810*	*8.530*	*8.530*
MAINTENANCE & OPERATIONS						
4215	Bad Debts	-	1,000	1,000	500	500
4216	Overage/Under	(121)	-	-	-	-
4220	Bank Charges	20,445	25,500	25,500	-	-
4230	Non Profit Grant Program	106,405	86,800	86,800	90,000	90,000
4231	Community Partnerships	3,523	3,960	3,960	12,750	12,750
4245	Insurance	-	-	-	-	-
4250	Mtgs,Conf,Trvl,Training	5,816	12,700	12,700	11,653	11,389
4260	Professional Development	3,748	3,228	3,228	3,318	3,318
4261	Educational Incentive	-	2,000	2,000	1,500	1,500
4270	Subscriptions/Memberships	3,016	3,120	3,120	3,269	3,269
4280	Legal Expense	12,723	7,700	7,700	9,500	9,500
4315	Gasoline, Oil & Diesel	4,585	7,900	7,900	4,850	4,850
4325	Vehicle Maintenance	9,829	4,500	4,500	9,800	10,800
4330	Equipment Maintenance	-	500	500	500	1,200
4335	Structures/Improvements Maint	487	5,250	5,250	10,740	4,550
4355	Office Supplies	3,655	4,000	4,000	4,000	4,000
4360	Postage	5,343	7,000	7,000	7,000	7,000
4365	Printing	15,066	17,400	17,400	17,400	18,400
4375	Small Tools	2,063	12,300	12,300	31,551	12,790
4410	Advertising	4,270	9,600	9,600	5,200	5,200
4425	Computer Expense	21,949	89,166	89,166	13,700	12,200
4435	Operational Expense	30	5,500	5,500	1,260	5,850
4450	Professional Services	5,373	10,750	10,750	9,000	7,000
4461	Town Promotion & Special Projs	106,446	150,100	150,100	135,410	150,410
4462	Recreation Programs	129,438	194,877	194,877	151,935	159,435
4486	Communications	5,721	7,250	7,250	7,020	7,020
TOTAL MAINTENANCE & OPERATIONS		**$ 469,809**	**$ 672,101**	**$ 672,101**	**$ 541,856**	**$ 542,931**
TOTAL EXPENDITURE		**$ 1,697,035**	**$ 1,977,906**	**$ 1,977,906**	**$ 1,992,043**	**$ 2,023,992**

ANIMAL CONTROL - 010-92
DEPARTMENT SUMMARY

	2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	263,722	270,989	270,989	305,000	312,500
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 263,722**	**$ 270,989**	**$ 270,989**	**$ 305,000**	**$ 312,500**

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 is due to expire June 30, 2019. An amendment to extend existing contract to allow a two-year extension, will be brought to Council in June 2019. 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

		2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
MAINTENANCE & OPERATIONS						
4280	Legal Expense	8,930	11,844	11,844	5,000	5,000
4452	Contractual Services	254,792	259,145	259,145	300,000	307,500
TOTAL MAINTENANCE & OPERATIONS		**$ 263,722**	**$ 270,989**	**$ 270,989**	**$ 305,000**	**$ 312,500**
TOTAL EXPENDITURE		**$ 263,722**	**$ 270,989**	**$ 270,989**	**$ 305,000**	**$ 312,500**

GAS TAX FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2017-18	2018-19	2019-20	2020-21
Estimated Beginning Fund Balance	$ 151,721	$ 442,468	$ 362,897	$ 236,122
Estimated Revenue	782,535	1,057,718	1,214,191	1,223,491
Transfers-In	500,000	300,000	100,000	-
Estimated Funds Available	1,434,256	1,800,186	1,677,088	1,459,614
Estimated Expenditures	991,788	1,437,289	1,440,966	1,456,049
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	991,788	1,437,289	1,440,966	1,456,049
Estimated Ending Fund Balance	$ 442,468	$ 362,897	$ 236,122	$ 3,565

EXPLANATION OF RESERVES

	2017-18	2018-19	2019-20	2020-21
Contigencies	$ 442,468	$ 362,897	$ 236,122	$ 3,565
Fund Balance	$ 442,468	$ 362,897	$ 236,122	$ 3,565

GAS TAX FUND REVENUE SUMMARY

		2017-18 ACTUAL REVENUE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
USE OF MONEY & PROPERTY						
3410	Interest On Investments	2,806	15,150	3,000	3,015	3,030
INTERGOVERNMENTAL						
3571	Gas Tax, Section 2106 & 2107	295,509	322,655	310,548	308,674	305,587
3572	Gas Tax, Section 2105-Prop 111	148,533	175,253	157,043	156,104	154,543
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	106,589	121,944	99,536	239,316	239,316
3575	Gas Tax - Loan Repayment	31,116	50,929	31,643	31,643	31,643
3577	Gas Tax - SB1/Road Maint/Rehab	160,382	460,000	444,948	464,439	478,372
OTHER REVENUE						
3801	Miscellaneous Revenues	31,600	5,000	5,000	5,000	5,000
OTHER FINANCING SOURCES						
3901	Transfer-In - General Fund	500,000	300,000	300,000	100,000	-
TOTAL REVENUES		$ 1,282,535	$ 1,456,931	$ 1,357,718	$ 1,314,191	$ 1,223,491

GAS TAX FUND - 110-81
DEPARTMENT SUMMARY

	2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
NUMBER OF PERSONNEL	5.150	5.150	5.150	5.100	5.100
PERSONNEL	604,856	624,730	610,689	533,901	548,984
MAINTENANCE & OPERATIONS	385,199	637,169	366,600	447,065	447,065
CAPITAL OUTLAY	1,733	613,268	460,000	460,000	460,000
OTHER FINANCING USES	-	4,462	-	-	-
TOTAL	**$ 991,788**	**$ 1,879,629**	**$ 1,437,289**	**$ 1,440,966**	**$ 1,456,049**

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 center median strips. Landscape and parkway strips behind the street curb are not eligible for Gas Tax funding.

SIGNIFICANT CHANGES AND EXPENDITURES:

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 $460,000 per year and will be used to support its annual street resurfacing program.

GAS TAX FUND - 110-81
DEPARTMENT DETAIL

		2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	364,146	362,309	362,309	316,252	318,669
4120	Extra Help Wages	47,370	56,000	34,959	43,000	45,000
4150	Fringe Benefits	193,340	206,421	213,421	174,649	185,316
TOTAL PERSONNEL		**$ 604,856**	**$ 624,730**	**$ 610,689**	**$ 533,901**	**$ 548,984**
	Administrative Assistant	*0.100*	*0.100*	*0.100*	*0.100*	*0.100*
	Deputy Director of Operations	*0.200*	*0.200*	*0.200*	*0.150*	*0.150*
	Environmental Program Manager	*-*	*-*	*-*	*-*	*-*
	Maintenance Worker II	*3.250*	*3.250*	*3.250*	*3.250*	*3.250*
	Senior Maintenance Worker	*0.800*	*0.800*	*0.800*	*0.800*	*0.800*
	Streets Maintenance Supervisor	*0.800*	*0.800*	*0.800*	*0.800*	*0.800*
		5.150	*5.150*	*5.150*	*5.100*	*5.100*
MAINTENANCE & OPERATIONS						
4215	Bad Debts	-	-	-	-	-
4250	Mtgs,Conf,Trvl,Training	1,277	3,000	600	4,200	4,200
4260	Professional Development	2,139	2,685	1,000	1,415	1,415
4261	Educational Incentive	-	-	-	-	-
4270	Subscriptions/Memberships	52	600	-	400	400
4280	Legal Expense	627	800	800	800	800
4315	Gasoline, Oil & Diesel	10,204	10,000	8,000	10,000	10,000
4325	Vehicle Maintenance	19,293	14,000	16,000	20,000	20,000
4330	Equipment Maintenance	4,249	4,000	1,000	4,500	4,500
4340	Streets/Infrastructure Maint	63,059	56,900	40,000	70,200	70,200
4355	Office Supplies	1,391	500	2,000	1,500	1,500
4365	Printing	-	100	-	100	100
4370	Parts & Supplies	1,209	62,000	3,000	5,400	5,400
4375	Small Tools	4,684	3,000	3,000	3,000	3,000
4420	Chemicals	172	-	-	-	-
4425	Computer Expense	1,522	1,500	-	1,500	1,500
4435	Operational Expense	6,731	18,800	18,000	15,800	15,800
4445	Permits & Licenses	115	1,100	1,200	650	650
4450	Professional Services	12,165	21,000	19,000	16,500	16,500
4452	Contractual Services	230,087	405,784	230,000	262,000	262,000
4458	Lab Testing & Supplies	-	500	-	100	100
4486	Communications	2,252	6,900	3,000	4,000	4,000
4487	Utilities, Gas & Electric	23,968	24,000	20,000	25,000	25,000
TOTAL MAINTENANCE & OPERATIONS		**$ 385,199**	**$ 637,169**	**$ 366,600**	**$ 447,065**	**$ 447,065**
CAPITAL OUTLAY						
4540	Equipment Acquisition	-	-	-	-	-
4570	Vehicle Acquisition	-	-	-	-	-
4510	Town-Wide Street Resurfacing	1,733	613,268	460,000	460,000	460,000
TOTAL CAPITAL OUTLAY		**$ 1,733**	**$ 613,268**	**$ 460,000**	**$ 460,000**	**$ 460,000**
OTHER FINANCING USES						
4901	Transfer-Out - Gas Tax Fund	-	4,462	-	-	-
TOTAL OTHER FINANCING USES		**$ -**	**$ 4,462**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURE		**$ 991,788**	**$ 1,879,629**	**$ 1,437,289**	**$ 1,440,966**	**$ 1,456,049**

TRANSPORTATION GRANT FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2017-18	2018-19	2019-20	2020-21
Estimated Beginning Fund Balance	$ 229,367	$ 1,658,874	$ 1,561,196	$ 4,427,625
Estimated Revenue	1,669,967	245,500	3,845,053	275,605
Transfers-In	-	-	600,000	6,700,000
Estimated Funds Available	1,899,334	1,904,374	6,006,249	11,403,230
Estimated Expenditures	240,459	343,178	1,578,624	9,952,588
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	240,459	343,178	1,578,624	9,952,588
Estimated Ending Fund Balance	$ 1,658,874	$ 1,561,196	$ 4,427,625	$ 1,450,642

EXPLANATION OF RESERVES

	2017-18	2018-19	2019-20	2020-21
Transportation Projects	$ 1,658,874	$ 1,561,196	$ 4,427,625	$ 1,450,642
Fund Balance	$ 1,658,874	$ 1,561,196	$ 4,427,625	$ 1,450,642

TRANSPORTATION GRANT FUND REVENUE SUMMARY

		2017-18 ACTUAL REVENUE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
USE OF MONEY & PROPERTY						
3410	Interest On Investments	10,366	8,080	10,500	10,553	10,605
INTERGOVERNMENTAL						
3510	MTC Grant Revenue	449,521	-	-	-	-
3524	Grant Revenue - Los Amigos	-	235,000	-	427,500	-
3526	TFCA Pedestrian Enhancement	911,437	-	-	142,000	-
3526	Transportation Grant Revenue - OBAG				3,000,000	
3528	Federal Safe Routes To School Grant	9,096	-	-	-	-
3578	LSR Measure M	289,547	200,000	235,000	265,000	265,000
3580	Transportation Grant Revenue	-	-	-	-	-
OTHER FINANCING SOURCES						
3901	Transfer-In - General Fund	-	-	-	600,000	6,700,000
TOTAL REVENUES		$ 1,669,967	$ 443,080	$ 245,500	$ 4,445,053	$ 6,975,605

TRANSPORTATION GRANT FUND - 111-63
DEPARTMENT SUMMARY

	2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	13,226	-	-	-	-
CAPITAL OUTLAY	227,233	265,607	343,178	1,578,624	9,952,588
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 240,459**	**$ 265,607**	**$ 343,178**	**$ 1,578,624**	**$ 9,952,588**

DESCRIPTION:

This fund is set up to track grant funds from various sources for transportation, pedestrian, and bicycle improvements. Transportation grants historically received by the Town include Measure M-Transportation Sales Tax, One Bay Area Grant (OBAG), and various Federal transportation grants such as Active Transportation Program (ATP).

SIGNIFICANT CHANGES AND EXPENDITURES:

The Town was successful in receiving substantial transportation grants in recent years. Projects proposed for grant funding in the next two years include the Annual Street Resurfacing Program (Measure M-Transportation), Los Amigos Road Realignment – Design only (Economic Development Administration), Crosswalk Enhancements Projects (Transportation Development Act), Faught Creek Trail Improvements (Transportation for Clean Air) and the Windsor River Road at Windsor Road Intersection Improvements project partially funded by a $3 million OBAG funding. Although not technically a transportation grant, $6.7M in anticipated bond proceeds are included in the Windsor River Rd/Windsor Road Intersection project.

TRANSPORTATION GRANT FUND - 111-63
DEPARTMENT DETAIL

		2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
MAINTENANCE & OPERATIONS						
4450	Professional Services	13,226	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS		**$ 13,226**	**$ -**	**$ -**	**$ -**	**$ -**
CAPITAL OUTLAY						
4510	Conde/Johnson Traffic Sig	-	-	-	-	-
4510	Bell/Market/Windsor Riv Sig	147,668	-	-	-	-
4510	Construct-Jaguar/Windsor Rd Traffic Sig	-	-	-	-	-
4510	Town-Wide Street Resurfacing	4,393	265,607	283,178	-	-
4510	Transportation For Clean Air (Tfca) Gran	75,172	-	-	-	-
4510	WRR/WR Intersection (OBAG)	-	-	-	-	3,000,000
4510	WRR/WR Intersection	-	-		600,000	6,702,588
4510	Tda 3 Grant - Brooks Rd Crosswalk	-	-	60,000	159,124	-
4510	Town Wide Street Resurfacing (Measure M)	-	-	-	150,000	250,000
4510	Faught Creek Trail Improv				142,000	-
4510	Starr Rd Sidewalk at Vivian (Measure M)	-	-	-	100,000	-
4510	Arata Lane Interchange				427,500	-
TOTAL CAPITAL OUTLAY		**$ 227,233**	**$ 265,607**	**$ 343,178**	**$ 1,578,624**	**$ 9,952,588**
TOTAL EXPENDITURE		**$ 240,459**	**$ 265,607**	**$ 343,178**	**$ 1,578,624**	**$ 9,952,588**

TRANSPORTATION DEVELOPMENT ACT FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2017-18	2018-19	2019-20	2020-21
Estimated Beginning Fund Balance	$ -	$ -	$ -	$ -
Estimated Revenue	1,246,113	1,271,035	1,296,455	1,322,384
Transfers-In	-	-	-	-
Estimated Funds Available	1,246,113	1,271,035	1,296,455	1,322,384
Estimated Expenditures	1,246,113	1,271,035	1,296,455	1,322,384
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	1,246,113	1,271,035	1,296,455	1,322,384
Estimated Ending Fund Balance	$ -	$ -	$ -	$ -

EXPLANATION OF RESERVES

	2017-18	2018-19	2019-20	2020-21
Contigencies	$ -	$ -	$ -	$ -
Fund Balance	$ -	$ -	$ -	$ -

TRANSPORTATION DEVELOPMENT ACT FUND REVENUE SUMMARY

		2017-18 ACTUAL REVENUE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
INTERGOVERNMENTAL						
3522	TDA 8 - Golden Gate Transit	124,698	127,192	127,192	129,736	132,331
3522	TDA 8 - Fixed Route 60, 66	897,132	915,074	915,074	933,375	952,043
3522	TDA 8 - paratransit	224,283	228,769	228,769	233,344	238,010
TOTAL REVENUES		$ 1,246,113	$ 1,271,035	$ 1,271,035	$ 1,296,455	$ 1,322,384

TRANSPORTATION DEVELOPMENT ACT - 120
DEPARTMENT SUMMARY

	2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	1,246,113	1,271,035	1,271,035	1,296,455	1,322,384
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 1,246,113**	**$ 1,271,035**	**$ 1,271,035**	**$ 1,296,455**	**$ 1,322,384**

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

	2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
MAINTENANCE & OPERATIONS					
4452 Contractual Services	1,246,113	1,271,035	1,271,035	1,296,455	1,322,384
TOTAL MAINTENANCE & OPERATIONS	**$ 1,246,113**	**$ 1,271,035**	**$ 1,271,035**	**$ 1,296,455**	**$ 1,322,384**
TOTAL EXPENDITURE	**$ 1,246,113**	**$ 1,271,035**	**$ 1,271,035**	**$ 1,296,455**	**$ 1,322,384**

ASSET FORFEITURE FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2017-18	2018-19	2019-20	2020-21
Estimated Beginning Fund Balance	$ 123,834	$ 101,187	$ 87,187	$ 43,192
Estimated Revenue	1,306	1,000	1,005	1,010
Transfers-In	-	-	-	-
Estimated Funds Available	125,140	102,187	88,192	44,202
Estimated Expenditures	23,952	15,000	45,000	15,000
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	23,952	15,000	45,000	15,000
Estimated Ending Fund Balance	$ 101,187	$ 87,187	$ 43,192	$ 29,202

EXPLANATION OF RESERVES

	2017-18	2018-19	2019-20	2020-21
Contigencies	$ 101,187	$ 87,187	$ 43,192	$ 29,202
Fund Balance	$ 101,187	$ 87,187	$ 43,192	$ 29,202

ASSET FORFEITURE FUND REVENUE SUMMARY

	2017-18 ACTUAL REVENUE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
USE OF MONEY & PROPERTY					
3410 Interest On Investments	1,306	1,010	1,000	1,005	1,010
TOTAL REVENUES	$ 1,306	$ 1,010	$ 1,000	$ 1,005	$ 1,010

ASSET FORFEITURE FUND - 130
DEPARTMENT SUMMARY

	2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	23,952	-	15,000	15,000	15,000
CAPITAL OUTLAY	-	-	-	30,000	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 23,952**	**$ -**	**$ 15,000**	**$ 45,000**	**$ 15,000**

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

	2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
MAINTENANCE & OPERATIONS					
4435 Operational Expense	23,952	-	15,000	15,000	15,000
TOTAL MAINTENANCE & OPERATIONS	**$ 23,952**	**$ -**	**$ 15,000**	**$ 15,000**	**$ 15,000**
TOTAL EXPENDITURE	**$ 23,952**	**$ -**	**$ 15,000**	**$ 15,000**	**$ 15,000**

MOBILE HOME RENT STABILIZATION FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2017-18	2018-19	2019-20	2020-21
Estimated Beginning Fund Balance	$ 44,875	$ 45,391	$ 45,716	$ 46,043
Estimated Revenue	516	325	327	328
Transfers-In	-	-	-	-
Estimated Funds Available	45,391	45,716	46,043	46,371
Estimated Expenditures	-	-	-	-
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	-	-	-	-
Estimated Ending Fund Balance	$ 45,391	$ 45,716	$ 46,043	$ 46,371

EXPLANATION OF RESERVES

	2017-18	2018-19	2019-20	2020-21
Contigencies	$ 45,391	$ 45,716	$ 46,043	$ 46,371
Fund Balance	$ 45,391	$ 45,716	$ 46,043	$ 46,371

MOBILE HOME RENT STABILIZATION FUND REVENUE SUMMARY

	2017-18 ACTUAL REVENUE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
USE OF MONEY & PROPERTY					
3410 Interest On Investments	516	438	325	327	328
CHARGES FOR SERVICES					
3665 Mobile Home Rent Stabilization Fee	-	-	-	-	-
TOTAL REVENUES	$ 516	$ 438	$ 325	$ 327	$ 328

MOBILE HOME RENT STABILIZATION - 140
DEPARTMENT SUMMARY

	2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	-	200	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ -**	**$ 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

		2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
MAINTENANCE & OPERATIONS						
4280	Legal Expense	-	-	-	-	-
4480	Special Services	-	200	-	-	-
TOTAL MAINTENANCE & OPERATIONS		**$ -**	**$ 200**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURE		**$ -**	**$ 200**	**$ -**	**$ -**	**$ -**

LIGHTING AND LANDSCAPE ASSESSMENT FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2017-18	2018-19	2019-20	2020-21
Estimated Beginning Fund Balance	$ 88,449	$ 94,151	$ 136,742	$ 138,239
Estimated Revenue	767,544	877,035	883,658	883,260
Transfers-In	1,104,255	972,554	1,360,361	1,385,027
Estimated Funds Available	1,960,248	1,943,740	2,380,760	2,406,526
Estimated Expenditures	1,866,097	1,806,998	2,242,521	2,269,072
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	1,866,097	1,806,998	2,242,521	2,269,072
Estimated Ending Fund Balance	$ 94,151	$ 136,742	$ 138,239	$ 137,455

LIGHTING AND LANDSCAPE ASSESSMENT FUND REVENUE SUMMARY

		2017-18 ACTUAL REVENUE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
PROPERTY TAX						
3060	Street Lighting Prop Tax-Zone 4	24,981	5,429	5,402	5,429	5,456
CHARGES FOR SERVICES						
3150	Special Assessments - Zone 1	486,562	490,000	486,637	492,937	492,937
3150	Special Assessments - Zone 2	144,566	145,000	145,231	145,147	145,147
3150	Special Assessments - Zone 3	197,232	200,000	198,863	198,829	198,829
3150	Special Assessments - Zone 5	1,098	1,000	902	892	892
3150	Special Assessments - Zone 6	40,959	40,000	40,000	40,000	40,000
USE OF MONEY & PROPERTY						
3410	Interest On Investments - Zone 1	(14,409)	466	-	-	-
3410	Interest On Investments - Zone 2	(784)	244	-	-	-
3410	Interest On Investments - Zone 3	(269)	47	-	250	-
3410	Interest On Investments - Zone 4	(0)	266	-	175	-
3410	Interest On Investments - Zone 5	(0)	179	-	-	-
3410	Interest On Investments - Zone 6	(106)	40	-	-	-
OTHER REVENUE						
3801	Miscellaneous Revenues - Zone 1	918	-	-	-	-
3801	Miscellaneous Revenues - Zone 6	-	-	-	-	-
3910	Miscellaneous Revenues - Zone 6	26,663	-	-	-	-
3915	Transfer In - Zone 1	427,819	329,946	383,043	702,764	718,232
3915	Transfer In - Zone 2	246,900	242,402	257,257	199,646	199,647
3915	Transfer In - Zone 3	204,942	227,633	246,965	358,324	367,522
3915	Transfer In - Zone 5	4,472	-	-	-	-
3915	Transfer In - Zone 6	80,257	88,378	85,288	99,627	99,627
3998	Other Financing Sources - Zone 1	-	-	-	-	-
TOTAL REVENUES		$ 1,871,799	$ 1,771,029	$ 1,849,589	$ 2,244,019	$ 2,268,287

LIGHTING AND LANDSCAPE ASSESSMENT - 150
DEPARTMENT SUMMARY

	2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
NUMBER OF PERSONNEL	6.390	6.390	6.390	7.570	7.570
PERSONNEL	787,960	755,516	755,516	830,669	853,289
MAINTENANCE & OPERATIONS	1,078,138	1,051,482	1,051,482	1,411,852	1,415,782
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 1,866,097**	**$ 1,806,998**	**$ 1,806,998**	**$ 2,242,521**	**$ 2,269,072**

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:

All Lighting and Landscape Assessment District (LLAD) expenses are reflected within the appropriate zone and the General Fund subsidy is shown as a lump transfer out in “Maintenance & Operations.” There is significant increase in expenses due to implementation of the Integrated Pest Management (IPM) Policy, including associated costs for mowing, bedding maintenance

LIGHTING AND LANDSCAPE ASSESSMENT - 150
DEPARTMENT DETAIL

	2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
Deputy Director of Engineering	*0.100*	*0.100*	*0.100*	-	-
Engineering Tech	*0.100*	*0.100*	*0.100*	-	-
Maintenance Worker I	*0.670*	*0.670*	*0.670*	*1.380*	*1.380*
Maintenance Worker II	*3.070*	*3.070*	*3.070*	*2.940*	*2.940*
Utility Maintenance Worker	-	-	-	*0.850*	*0.850*
Parks & Facilities Superintendent	*0.450*	*0.450*	*0.450*	*0.440*	*0.440*
Parks & Recreation Director	*0.100*	*0.100*	*0.100*	*0.090*	*0.090*
Parks Maintenance Supervisor	*0.520*	*0.520*	*0.520*	*0.610*	*0.610*
Senior Administrative Assistant	*0.370*	*0.370*	*0.370*	*0.480*	*0.480*
Senior Engineer	*0.100*	*0.100*	*0.100*	-	-
Senior Engineering Technician	*0.100*	*0.100*	*0.100*	-	-
Senior Maintenance Worker	*0.810*	*0.810*	*0.810*	*0.780*	*0.780*
	6.390	*6.390*	*6.390*	*7.570*	*7.570*
ZONE 1 - PARKS					
PERSONNEL					
4110 Regular Salaries & Wages	253,670	248,338	248,338	316,319	316,319
4120 Extra Help Wages	43,857	37,948	37,948	37,535	39,935
4150 Fringe Benefits	147,482	117,811	117,811	153,611	163,014
TOTAL PERSONNEL	**$ 445,009**	**$ 404,097**	**$ 404,097**	**$ 507,465**	**$ 519,268**
MAINTENANCE & OPERATIONS					
4215 Bad Debts	-	-	-	-	-
4245 Insurance	-	-	-	-	-
4250 Mtgs,Conf,Trvl,Training	1,306	1,275	1,275	1,415	5,080
4260 Professional Development	1,503	1,191	1,191	1,456	1,456
4280 Legal Expense	989	1,000	1,000	1,000	1,000
4315 Gasoline, Oil & Diesel	203	-	-	4,315	4,315
4325 Vehicle Maintenance	-	-	-	7,150	7,150
4330 Equipment Maintenance	-	-	-	3,000	3,000
4335 Structures/Improvements Maint	21,039	25,300	25,300	70,200	70,200
4370 Parts & Supplies	48,951	47,000	47,000	79,200	79,200
4435 Operational Expense	1,010	-	-	38,500	38,500
4450 Professional Services	42,001	12,313	12,313	-	-
4452 Contractual Services	124,307	117,000	117,000	202,000	202,000
4487 Utilities, Gas & Electric	255,643	230,000	230,000	280,000	280,000
TOTAL MAINTENANCE & OPERATIONS	**$ 496,953**	**$ 435,079**	**$ 435,079**	**$ 688,236**	**$ 691,901**
CAPITAL OUTLAY					
4540 Equipment Acquisition	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ZONE 2 - LIGHTING					
PERSONNEL					
4110 Regular Salaries & Wages	31,495	32,666	32,666	-	-
4120 Extra Help Wages	588	-	-	-	-
4150 Fringe Benefits	9,197	13,210	13,210	-	-
TOTAL PERSONNEL	**$ 41,280**	**$ 45,876**	**$ 45,876**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS					
4260 Professional Development	40	150	150	-	-
4280 Legal Expense	-	100	100	-	-
4335 Structures/Improvements Maint	42,439	110,000	110,000	60,000	60,000
4435 Operational Expense	-	-	-	-	-
4450 Professional Services	1,957	11,900	11,900	3,000	3,000
4452 Contractual Services	3,100	-	-	6,793	6,793
4487 Utilities, Gas & Electric	302,650	230,000	230,000	275,000	275,000
TOTAL MAINTENANCE & OPERATIONS	**$ 350,186**	**$ 352,150**	**$ 352,150**	**$ 344,793**	**$ 344,793**
ZONE 3 - LANDSCAPING					
PERSONNEL					
4110 Regular Salaries & Wages	136,735	136,178	136,178	144,606	146,466
4120 Extra Help Wages	35,292	33,453	33,453	33,082	35,242
4150 Fringe Benefits	59,851	64,681	64,681	73,432	77,844

TOTAL PERSONNEL	**$ 231,878**	**$ 234,312**	**$ 234,312**	**$ 251,120**	**$ 259,552**
MAINTENANCE & OPERATIONS					
4245 Insurance	-	-	-	-	-
4250 Mtgs,Conf,Trvl,Training	-	-	-	1,415	2,180
4260 Professional Development	806	644	644	661	661
4280 Legal Expense	52	200	200	200	200
4315 Gasoline, Oil & Diesel	-	-	-	6,000	6,000
4325 Vehicle Maintenance	-	-	-	5,800	5,800
4330 Equipment Maintenance	-	-	-	3,100	3,100
4335 Structures/Improvements Maint	-	2,000	2,000	10,600	10,600
4370 Parts & Supplies	9,155	13,000	13,000	24,500	24,500
4435 Operational Expense	-	-	-	8,500	8,500
4450 Professional Services	2,555	5,728	5,728	-	-
4452 Contractual Services	55,366	55,000	55,000	115,257	115,257
4487 Utilities, Gas & Electric	102,362	130,000	130,000	130,000	130,000
TOTAL MAINTENANCE & OPERATIONS	**$ 170,296**	**$ 206,572**	**$ 206,572**	**$ 306,033**	**$ 306,798**
CAPITAL OUTLAY					
4540 Equipment Acquisition	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ZONE 4 - BLUEBIRD / STARVIEW					
PERSONNEL					
4110 Regular Salaries & Wages	-	-	-	-	-
4120 Extra Help Wages	-	-	-	-	-
4150 Fringe Benefits	-	-	-	-	-
TOTAL PERSONNEL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS					
4260 Professional Development	-	-	-	-	-
4280 Legal Expense	-	50	50	-	-
4435 Operational Expense	-	1,000	1,000	500	500
4450 Professional Services	23	150	150	141	141
4452 Contractual Services	35	-	-	-	-
4487 Utilities, Gas & Electric	3,653	3,000	3,000	3,800	3,800
TOTAL MAINTENANCE & OPERATIONS	**$ 3,710**	**$ 4,200**	**$ 4,200**	**$ 4,441**	**$ 4,441**
ZONE 5 - SHADETREE DRIVE					
PERSONNEL					
4110 Regular Salaries & Wages	-	-	-	-	-
4120 Extra Help Wages	-	-	-	-	-
4150 Fringe Benefits	-	-	-	-	-
TOTAL PERSONNEL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS					
4260 Professional Development	-	-	-	-	-
4280 Legal Expense	-	-	-	-	-
4350 Grounds Maintenance	-	500	500	500	500
4450 Professional Services	5,345	12	12	-	-
4452 Contractual Services	8	-	-	7	7
4487 Utilities, Gas & Electric	217	300	300	300	300
TOTAL MAINTENANCE & OPERATIONS	**$ 5,570**	**$ 812**	**$ 812**	**$ 807**	**$ 807**
ZONE 6 - SENIOR CENTER					
PERSONNEL					
4110 Regular Salaries & Wages	45,022	44,844	44,844	45,735	46,508
4120 Extra Help Wages	4,985	4,195	4,195	4,154	4,394
4150 Fringe Benefits	19,786	22,192	22,192	22,195	23,568
TOTAL PERSONNEL	**$ 69,793**	**$ 71,231**	**$ 71,231**	**$ 72,085**	**$ 74,469**
MAINTENANCE & OPERATIONS					
4245 Insurance	-	-	-	-	-
4250 Mtgs,Conf,Trvl,Training	240	250	250	500	-
4260 Professional Development	285	209	209	209	209
4280 Legal Expense	54	100	100	100	100
4315 Gasoline, Oil & Diesel	2,235	2,200	2,200	2,400	2,400
4325 Vehicle Maintenance	900	900	900	900	900
4330 Equipment Maintenance	261	1,000	1,000	1,000	1,000
4335 Structures/Improvements Maint	4,229	9,000	9,000	10,000	10,000
4370 Parts & Supplies	2,452	2,200	2,200	2,500	2,500
4420 Chemicals	6,809	8,000	8,000	8,000	8,000

4435 Operational Expense	4,136	2,000	2,000	4,400	4,400
4450 Professional Services	696	1,560	1,560	-	-
4452 Contractual Services	3,048	10,250	10,250	12,533	12,533
4487 Utilities, Gas & Electric	26,077	15,000	15,000	25,000	25,000
TOTAL MAINTENANCE & OPERATIONS	**$ 51,422**	**$ 52,669**	**$ 52,669**	**$ 67,542**	**$ 67,042**
TOTAL EXPENDITURE	**$ 1,866,097**	**$ 1,806,998**	**$ 1,806,998**	**$ 2,242,521**	**$ 2,269,072**

LIGHTING AND LANDSCAPE ASSESSMENT DISTRICT NO. 2 FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2017-18	2018-19	2019-20	2020-21
Estimated Beginning Fund Balance	$ 72,029	$ 68,901	$ 102,301	$ 62,734
Estimated Revenue	108,872	101,567	77,938	79,907
Transfers-In	-	-	-	-
Estimated Funds Available	180,901	170,468	180,239	142,641
Estimated Expenditures	85,337	68,167	104,318	105,235
Transfers-Out	26,663	-	13,186	13,186
Total Est. Expenditures & Transfers-Out	112,000	68,167	117,504	118,421
Estimated Ending Fund Balance	$ 68,901	$ 102,301	$ 62,734	$ 24,220

LIGHTING AND LANDSCAPE ASSESSMENT DISTRICT NO. 2 FUND
REVENUE SUMMARY

		2017-18 ACTUAL REVENUE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
CHARGES FOR SERVICES						
3150	Special Assessments - Zone 101 Shiloh Oaks	29,655	29,602	30,687	31,820	32,457
3150	Special Assessments - Zone 102 Misc Parks	394	361	309	556	567
3150	Special Assessments - Zone 103 Windsor Redwoods	4,272	3,907	2,512	4,254	4,339
3150	Special Assessments - Zone 104 Manzanita	2,351	4,446	1,425	1,440	1,468
3150	Special Assessments - Zone 105 G&C Autoboady	719	1,437	948	675	689
3150	Special Assessments - Zone 107 Berry Ln	-	909	836	858	875
3150	Special Assessments - Zone 108 Bell Village Comm'l	16,919	10,000	14,468	8,060	8,221
3150	Special Assessments - Zone 109 Vintage Oaks	17,762	11,187	14,564	9,420	9,609
3150	Special Assessments - Zone 110 Holiday Inn	1,633	1,631	3,808	1,398	1,426
3150	Special Assessments - Zone 111 Russian River Brew	1,488	1,700	2,585	1,558	2,000
3150	Special Assessments - Zone 112 Esposti Park Pl	3,358	3,935	6,057	5,809	5,925
3150	Special Assessments - Zone 113 Victorial Oaks	27,061	29,924	18,553	7,860	8,017
3150	Special Assessments - Zone 114 Overlook	1,569	2,435	2,744	2,107	2,149
3150	Special Assessments - Zone 115 Los Amigos	1,831	1,000	2,073	2,122	2,165
USE OF MONEY & PROPERTY						
3410	Interest on Investments - Zone 101 Shiloh Oaks	265	41	-	-	-
3410	Interest on Investments - Zone 102 Misc Parks	-	2	-	-	-
3410	Interest on Investments - Zone 103 Windsor Redwoods	(110)	182	-	-	-
3410	Interest on Investments - Zone 104 Manzanita	(143)	100	-	-	-
3410	Interest on Investments - Zone 105 G&C Autoboady	1	55	-	-	-
3410	Interest on Investments - Zone 107 Berry Ln	(1)	10	-	-	-
3410	Interest on Investments - Zone 108 Bell Village Comm'l	(53)	10	-	-	-
3410	Interest on Investments - Zone 109 Vintage Oaks	(61)	10	-	-	-
3410	Interest on Investments - Zone 110 Holiday Inn	21	10	-	-	-
3410	Interest on Investments - Zone 111 Russian River Brew	(61)	10	-	-	-
3410	Interest on Investments - Zone 112 Esposti Park Pl	-	10	-	-	-
3410	Interest on Investments - Zone 113 Victorial Oaks	-	10	-	-	-
3410	Interest on Investments - Zone 114 Overlook	-	10	-	-	-
3410	Interest on Investments - Zone 115 Los Amigos	-	10	-	-	-
TOTAL REVENUES		$ 108,872	$ 102,944	$ 101,567	$ 77,938	$ 79,907

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

	2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
NUMBER OF PERSONNEL	0.140	0.140	0.140	0.480	0.480
PERSONNEL	15,060	15,169	15,169	49,877	50,794
MAINTENANCE & OPERATIONS	70,277	53,335	52,998	54,441	54,441
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	26,663	-	-	13,186	13,186
TOTAL	**$ 112,000**	**$ 68,504**	**$ 68,167**	**$ 117,504**	**$ 118,421**

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:

None

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

	2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
Maintenance Worker I	*0.020*	*0.020*	*0.020*	*0.060*	*0.060*
Maintenance Worker II	*0.060*	*0.060*	*0.060*	*0.150*	*0.150*
Parks & Facilities Superintendent	*0.020*	*0.020*	*0.020*	*0.060*	*0.060*
Senior Administrative Assistant	*-*	*-*	*-*	*0.040*	*0.040*
Parks Maintenance Supervisor	*0.020*	*0.020*	*0.020*	*0.060*	*0.060*
Senior Maintenance Worker	*0.020*	*0.020*	*0.020*	*0.110*	*0.110*
	0.140	*0.140*	*0.140*	*0.480*	*0.480*
ZONE 101 - SHILOH OAKS					
PERSONNEL					
4110 Regular Salaries & Wages	10,571	10,055	10,055	10,807	10,865
4120 Extra Help Wages	602	-	-	-	-
4150 Fringe Benefits	3,345	4,572	4,572	5,408	5,720
TOTAL PERSONNEL	**$ 14,518**	**$ 14,627**	**$ 14,627**	**$ 16,215**	**$ 16,585**
MAINTENANCE & OPERATIONS					
4210 Admin Overhead-Zone 1	-	-	-	-	-
4250 Mtgs,Conf,Trvl,Training	10	10	10	10	10
4260 Professional Development	161	100	100	50	50
4315 Gasoline, Oil & Diesel	120	120	120	120	120
4325 Vehicle Maintenance	97	75	75	75	75
4330 Equipment Maintenance	75	75	75	75	75
4335 Structures/Improvements Maint	705	705	705	705	705
4370 Parts & Supplies	226	226	226	226	226
4435 Operational Expense	200	200	200	200	200
4450 Professional Services	8,192	5,119	5,119	9,661	9,661
4452 Contractual Services	3,183	600	600	900	900
4487 Utilities, Gas & Electric	7,847	5,460	5,460	5,460	5,460
TOTAL MAINTENANCE & OPERATIONS	**$ 20,817**	**$ 12,690**	**$ 12,690**	**$ 17,482**	**$ 17,482**
OTHER FINANCING USES					
4910 Transfer Out-L&L Park Component Zone	-	-	-	-	-
TOTAL OTHER FINANCING USES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ZONE 103 - WINDSOR REDWOODS					
PERSONNEL					
4110 Regular Salaries & Wages	-	-	-	-	-
4120 Extra Help Wages	542	542	542	-	-
TOTAL PERSONNEL	**$ 542**	**$ 542**	**$ 542**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS					
4335 Structures/Improvements Maint	585	585	585	-	-
4452 Contractual Services	700	422	422	511	511
4487 Utilities, Gas & Electric	604	1,170	1,170	1,200	1,200
TOTAL MAINTENANCE & OPERATIONS	**$ 1,889**	**$ 2,177**	**$ 2,177**	**$ 1,711**	**$ 1,711**
OTHER FINANCING USES					
4910 Transfer Out-L&L Park Component Zone	-	-	-	-	-
TOTAL OTHER FINANCING USES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ZONE 104 - MANZANITA					
PERSONNEL					
4110 Regular Salaries & Wages	-	-	-	-	-
4120 Extra Help Wages	-	-	-	-	-
TOTAL PERSONNEL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS					
4210 Admin Overhead-Zone 1	1,055	1,055	1,055	1,000	1,000
4335 Structures/Improvements Maint	390	390	390	-	-
4452 Contractual Services	453	540	540	767	767
4487 Utilities, Gas & Electric	254	800	800	800	800
TOTAL MAINTENANCE & OPERATIONS	**$ 2,151**	**$ 2,785**	**$ 2,785**	**$ 2,567**	**$ 2,567**
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	-	-	-	-	-
TOTAL PERSONNEL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS					
4210 Admin Overhead-Zone 1	271	271	271	275	275
4335 Structures/Improvements Maint	130	130	130	-	-
4450 Professional Services	159	159	159	100	100
4452 Contractual Services	137	-	-	271	271
4487 Utilities, Gas & Electric	260	260	260	260	260
TOTAL MAINTENANCE & OPERATIONS	**$ 957**	**$ 820**	**$ 820**	**$ 906**	**$ 906**
OTHER FINANCING USES					
4910 Transfer Out-L&L Park Component Zone	-	-	-	-	-
TOTAL OTHER FINANCING USES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ZONE 107 - BERRY LANE					
PERSONNEL					
4120 Extra Help Wages	-	-	-	-	-
TOTAL PERSONNEL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS					
4210 Admin Overhead-Zone 1	136	136	136	120	120
4335 Structures/Improvements Maint	65	65	65	200	200
4450 Professional Services	78	78	78	-	-
4452 Contractual Services	76	-	-	102	102
4487 Utilities, Gas & Electric	4,408	120	120	120	120
TOTAL MAINTENANCE & OPERATIONS	**$ 4,763**	**$ 399**	**$ 399**	**$ 542**	**$ 542**
ZONE 108 - Bell Village Commercial					
PERSONNEL					
4110 Regular Salaries & Wages	-	-	-	5,686	5,686
TOTAL PERSONNEL	**$ -**	**$ -**	**$ -**	**$ 5,686**	**$ 5,686**
MAINTENANCE & OPERATIONS					
4210 Admin Overhead-Zone 1	300	300	300	100	100
4250 Mtgs,Conf,Trvl,Training	-	-	-	10	10
4315 Gasoline, Oil & Diesel	-	-	-	102	102
4325 Vehicle Maintenance	-	-	-	56	56
4330 Equipment Maintenance	-	-	-	59	59
4335 Structures/Improvements Maint	1,707	1,707	1,707	2,207	2,207
4370 Parts & Supplies	178	178	178	178	178
4435 Operational Expense	-	-	-	170	170
4450 Professional Services	2,967	2,967	2,967	-	-
4452 Contractual Services	3,008	500	500	2,367	2,367
4487 Utilities, Gas & Electric	247	3,145	3,145	2,000	2,000
TOTAL MAINTENANCE & OPERATIONS	**$ 8,406**	**$ 8,797**	**$ 8,797**	**$ 7,249**	**$ 7,249**
ZONE 109 - Vintage Oaks					
PERSONNEL					
4110 Regular Salaries & Wages	-	-	-	5,686	5,686
TOTAL PERSONNEL	**$ -**	**$ -**	**$ -**	**$ 5,686**	**$ 5,686**
MAINTENANCE & OPERATIONS					
4210 Admin Overhead-Zone 1	300	300	300	300	300
4250 Mtgs,Conf,Trvl,Training	-	-	-	10	10
4315 Gasoline, Oil & Diesel	-	-	-	102	102
4325 Vehicle Maintenance	-	-	-	56	56
4330 Equipment Maintenance	-	-	-	59	59
4335 Structures/Improvements Maint	1,707	1,707	1,707	2,207	2,207
4370 Parts & Supplies	178	178	178	178	178
4435 Operational Expense	-	-	-	170	170
4450 Professional Services	2,760	2,760	2,760	-	-
4452 Contractual Services	2,202	500	500	2,453	2,453
4487 Utilities, Gas & Electric	3,145	3,145	3,145	3,000	3,000
TOTAL MAINTENANCE & OPERATIONS	**$ 10,292**	**$ 8,590**	**$ 8,590**	**$ 8,535**	**$ 8,535**
ZONE 110 - Holiday Inn					

PERSONNEL					
4110 Regular Salaries & Wages	-	-	-	-	-
TOTAL PERSONNEL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS					
4210 Admin Overhead-Zone 1	43	43	43	40	40
4335 Structures/Improvements Maint	63	63	63	1,000	1,000
4450 Professional Services	104	104	104	50	50
4452 Contractual Services	87	-	-	81	81
4487 Utilities, Gas & Electric	325	325	325	100	100
TOTAL MAINTENANCE & OPERATIONS	**$ 622**	**$ 535**	**$ 535**	**$ 1,271**	**$ 1,271**
ZONE 111 - Russian River Brewing Company					
PERSONNEL					
4110 Regular Salaries & Wages	-	-	-	-	-
TOTAL PERSONNEL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS					
4210 Admin Overhead-Zone 1	100	100	100	100	100
4335 Structures/Improvements Maint	1,000	1,000	1,000	1,000	1,000
4450 Professional Services	129	300	300	-	-
4452 Contractual Services	14	-	-	107	107
4487 Utilities, Gas & Electric	520	520	520	150	150
TOTAL MAINTENANCE & OPERATIONS	**$ 1,762**	**$ 1,920**	**$ 1,920**	**$ 1,357**	**$ 1,357**
ZONE 112 - Esposti Park Place					
PERSONNEL					
4110 Regular Salaries & Wages	-	-	-	-	-
TOTAL PERSONNEL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS					
4210 Admin Overhead-Zone 1	200	200	200	200	200
4335 Structures/Improvements Maint	600	600	600	1,000	1,000
4450 Professional Services	481	481	481	100	100
4452 Contractual Services	452	-	-	639	639
4487 Utilities, Gas & Electric	1,200	1,200	1,200	1,200	1,200
TOTAL MAINTENANCE & OPERATIONS	**$ 2,933**	**$ 2,481**	**$ 2,481**	**$ 3,139**	**$ 3,139**
ZONE 113 - Victoria Oaks					
PERSONNEL					
4110 Regular Salaries & Wages	-	-	-	14,956	15,074
4150 Fringe Benefits	-	-	-	7,334	7,763
TOTAL PERSONNEL	**$ -**	**$ -**	**$ -**	**$ 22,290**	**$ 22,837**
MAINTENANCE & OPERATIONS					
4210 Admin Overhead-Zone 1	100	100	100	100	100
4250 Mtgs,Conf,Trvl,Training	-	-	-	8	8
4315 Gasoline, Oil & Diesel	-	-	-	103	103
4325 Vehicle Maintenance	-	-	-	57	57
4330 Equipment Maintenance	-	-	-	59	59
4335 Structures/Improvements Maint	1,207	1,207	1,207	207	207
4370 Parts & Supplies	178	178	178	347	347
4435 Operational Expense	-	-	-	-	-
4450 Professional Services	2,752	2,752	2,752	-	-
4452 Contractual Services	4,386	500	500	3,326	3,326
4487 Utilities, Gas & Electric	5,300	5,300	5,300	1,750	1,750
TOTAL MAINTENANCE & OPERATIONS	**$ 13,923**	**$ 10,037**	**$ 10,037**	**$ 5,957**	**$ 5,957**
ZONE 114 - Overlook					
PERSONNEL					
4110 Regular Salaries & Wages	-	-	-	-	-
TOTAL PERSONNEL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS					
4210 Admin Overhead-Zone 1	200	200	200	100	100
4335 Structures/Improvements Maint	300	300	300	1,000	1,000
4452 Contractual Services	158	217	217	356	356
4487 Utilities, Gas & Electric	400	400	400	400	400
TOTAL MAINTENANCE & OPERATIONS	**$ 1,058**	**$ 1,117**	**$ 1,117**	**$ 1,856**	**$ 1,856**
ZONE 115 - Los Amigos					
PERSONNEL					

4110 Regular Salaries & Wages	-	-	-	-	-
TOTAL PERSONNEL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS					
4210 Admin Overhead-Zone 1	150	150	150	150	150
4335 Structures/Improvements Maint	100	100	100	1,000	1,000
4450 Professional Services	153	100	100	360	360
4487 Utilities, Gas & Electric	300	300	300	360	360
TOTAL MAINTENANCE & OPERATIONS	**$ 703**	**$ 650**	**$ 650**	**$ 1,870**	**$ 1,870**
TOTAL EXPENDITURE	**$ 85,337**	**$ 68,167**	**$ 68,167**	**$ 104,318**	**$ 105,235**

1982 BENEFIT ASSESSMENT DISTRICT FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2017-18	2018-19	2019-20	2020-21
Estimated Beginning Fund Balance	$ 230,416	$ 216,889	$ 223,245	$ 229,060
Estimated Revenue	70,774	86,159	68,515	69,885
Transfers-In	-	-	-	-
Estimated Funds Available	301,189	303,048	291,760	298,945
Estimated Expenditures	84,301	79,803	62,700	62,700
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	84,301	79,803	62,700	62,700
Estimated Ending Fund Balance	$ 216,889	$ 223,245	$ 229,060	$ 236,246

1982 BENEFIT ASSESSMENT DISTRICT FUND REVENUE SUMMARY

		2017-18 ACTUAL REVENUE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
CHARGES FOR SERVICES						
3150	Special Assessments - Zone 101 Shiloh Oaks	19,486	22,683	19,653	4,081	4,163
3150	Special Assessments - Zone 103 Windsor Redwoods	4,842	3,190	2,649	3,396	3,464
3150	Special Assessments - Zone 104 Manzanita	8,931	9,531	7,775	9,928	10,127
3150	Special Assessments - Zone 108 Bell Village Comm'l	10,128	9,583	10,540	11,715	11,949
3150	Special Assessments - Zone 109 Vintage Oaks	13,892	14,300	14,716	18,026	18,387
3150	Special Assessments - Zone 110 Holiday Inn	6,216	10,000	8,984	7,934	8,093
3150	Special Assessments - Zone 111 Russian River Brew	2,039	3,700	4,055	-	-
3150	Special Assessments - Zone 113 Victorial Oaks	4,841	10,000	11,294	6,234	6,358
3150	Special Assessments - Zone 115 Los Amigos	1,301	3,000	4,493	5,201	5,305
USE OF MONEY & PROPERTY						
3410	Interest on Investments - Zone 101 Shiloh Oaks	911	-	2,000	2,000	2,040
3410	Interest on Investments - Zone 101 Shiloh Oaks	(1,711)	1,696	-	-	-
3410	Interest on Investments - Zone 103 Windsor Redwoods	(38)	69	-	-	-
3410	Interest on Investments - Zone 104 Manzanita	(45)	121	-	-	-
3410	Interest on Investments - Zone 108 Bell Village Comm'l	(43)	5	-	-	-
3410	Interest on Investments - Zone 109 Vintage Oaks	22	5	-	-	-
3410	Interest on Investments - Zone 110 Holiday Inn	(20)	5	-	-	-
3410	Interest on Investments - Zone 111 Russian River Brew	22	5	-	-	-
3410	Interest on Investments - Zone 113 Victorial Oaks	-	5	-	-	-
3410	Interest on Investments - Zone 115 Los Amigos					
TOTAL REVENUES		$ 70,776	$ 87,898	$ 86,159	$ 68,515	$ 69,885

1982 BENEFIT ASSESSMENT DISTRICT - 152
DEPARTMENT SUMMARY

	2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	4,000	4,000	4,000	-	-
MAINTENANCE & OPERATIONS	80,301	75,803	75,803	62,700	62,700
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 84,301**	**$ 79,803**	**$ 79,803**	**$ 62,700**	**$ 62,700**

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:

None

1982 BENEFIT ASSESSMENT DISTRICT - 152
DEPARTMENT DETAIL

	2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
ZONE 101 - SHILOH OAKS					
PERSONNEL					
4120 Extra Help Wages	2,000	2,000	2,000	-	-
TOTAL PERSONNEL	**$ 2,000**	**$ 2,000**	**$ 2,000**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS					
4210 Admin Overhead-Zone 1	940	940	940	940	940
4350 Grounds Maintenance	20,560	20,560	20,560	5,000	5,000
4435 Operational Expense	541	541	541	500	500
4450 Professional Services	3,508	3,508	3,508	-	-
4452 Contractual Services	5,151	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS	**$ 30,700**	**$ 25,549**	**$ 25,549**	**$ 6,440**	**$ 6,440**
ZONE 103 - WINDSOR REDWOODS					
PERSONNEL					
4120 Extra Help Wages	-	-	-	-	-
TOTAL PERSONNEL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS					
4210 Admin Overhead-Zone 1	541	541	541	541	541
4350 Grounds Maintenance	1,080	1,080	1,080	1,000	1,000
4435 Operational Expense	541	541	541	541	541
4450 Professional Services	935	526	526	-	-
4452 Contractual Services	411	-	-	505	505
TOTAL MAINTENANCE & OPERATIONS	**$ 3,508**	**$ 2,688**	**$ 2,688**	**$ 2,587**	**$ 2,587**
.					
ZONE 104 - MANZANITA					
PERSONNEL					
4120 Extra Help Wages	-	-	-	-	-
TOTAL PERSONNEL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS					
4210 Admin Overhead-Zone 1	1,055	1,055	1,055	1,000	1,000
4350 Grounds Maintenance	4,000	4,000	4,000	4,000	4,000
4370 Parts & Supplies	1,055	1,055	1,055	-	-
4435 Operational Expense	-	-	-	1,000	1,000
4450 Professional Services	991	991	991	-	-
4452 Contractual Services	1,480	-	-	1,455	1,455
TOTAL MAINTENANCE & OPERATIONS	**$ 8,581**	**$ 7,101**	**$ 7,101**	**$ 7,455**	**$ 7,455**
ZONE 108 - Bell Village Commercial					
PERSONNEL					
4110 Regular Salaries & Wages	-	-	-	-	-
TOTAL PERSONNEL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS					
4435 Operational Expense	500	500	500	1,000	1,000
4350 Grounds Maintenance	5,900	5,900	5,900	8,000	8,000
4435 Operational Expense	500	500	500	1,000	1,000
4452 Contractual Services	1,663	1,119	1,119	1,941	1,941
TOTAL MAINTENANCE & OPERATIONS	**$ 8,563**	**$ 8,019**	**$ 8,019**	**$ 11,941**	**$ 11,941**
ZONE 109 - Vintage Oaks					
PERSONNEL					
4110 Regular Salaries & Wages	-	-	-	-	-
TOTAL PERSONNEL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS					
4210 Admin Overhead-Zone 1	1,027	1,027	1,027	1,000	1,000
4350 Grounds Maintenance	7,090	7,090	7,090	12,500	12,500
4435 Operational Expense	1,027	1,027	1,027	1,000	1,000
4452 Contractual Services	2,149	1,482	1,482	2,668	2,668
TOTAL MAINTENANCE & OPERATIONS	**$ 11,293**	**$ 10,626**	**$ 10,626**	**$ 17,168**	**$ 17,168**

ZONE 110 - Holiday Inn					
PERSONNEL					
4130 Overtime Wages	2,000	2,000	2,000	-	(2,000)
TOTAL PERSONNEL	**$ 2,000**	**$ 2,000**	**$ 2,000**	**$ -**	**$ (2,000)**
MAINTENANCE & OPERATIONS					
4210 Admin Overhead-Zone 1	940	940	940	1,000	1,000
4335 Structures/Improvements Maint	2,000	2,000	2,000	-	-
4350 Grounds Maintenance	1,000	1,000	1,000	4,000	4,000
4435 Operational Expense	700	700	700	1,000	1,000
4450 Professional Services	670	670	670	-	-
4452 Contractual Services	849	-	-	1,213	1,213
TOTAL MAINTENANCE & OPERATIONS	**$ 6,159**	**$ 5,310**	**$ 5,310**	**$ 7,213**	**$ 7,213**
ZONE 111 - Russian River Brewing Company					
PERSONNEL					
4110 Regular Salaries & Wages	-	-	-	-	-
TOTAL PERSONNEL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS					
4210 Admin Overhead-Zone 1	400	400	400	-	-
4350 Grounds Maintenance	2,500	2,500	2,500	-	-
4450 Professional Services	400	400	400	-	-
4452 Contractual Services	172	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS	**$ 3,472**	**$ 3,300**	**$ 3,300**	**$ -**	**$ -**
ZONE 113 - Victoria Oaks					
PERSONNEL					
4110 Regular Salaries & Wages	-	-	-	-	-
TOTAL PERSONNEL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS					
4210 Admin Overhead-Zone 1	-	-	-	1,000	1,000
4350 Grounds Maintenance	3,500	7,000	7,000	2,000	2,000
4450 Professional Services	835	1,670	1,670	940	940
4452 Contractual Services	859	800	800	728	728
4487 Utilities, Gas & Electric	1,000	2,000	2,000	1,000	1,000
TOTAL MAINTENANCE & OPERATIONS	**$ 6,194**	**$ 11,470**	**$ 11,470**	**$ 5,668**	**$ 5,668**
ZONE 115 - Los Amigos					
PERSONNEL					
4110 Regular Salaries & Wages	-	-	-	-	-
TOTAL PERSONNEL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS					
4210 Admin Overhead-Zone 1	600	600	600	1,000	1,000
4350 Grounds Maintenance	540	540	540	3,000	3,000
4450 Professional Services	291	200	200	728	728
4487 Utilities, Gas & Electric	400	400	400	-	-
TOTAL MAINTENANCE & OPERATIONS	**$ 1,831**	**$ 1,740**	**$ 1,740**	**$ 4,728**	**$ 4,728**
TOTAL EXPENDITURE	**$ 84,301**	**$ 79,803**	**$ 79,803**	**$ 62,700**	**$ 62,700**

GENERAL GOVERNMENT STABILIZATION FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2017-18	2018-19	2019-20	2020-21
Estimated Beginning Fund Balance	$ -	$ 2,008,787	$ 2,008,787	$ 2,008,787
Estimated Revenue	2,008,787	-	-	-
Transfers-In	-	-	-	-
Estimated Funds Available	2,008,787	2,008,787	2,008,787	2,008,787
Estimated Expenditures	-	-	-	-
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	-	-	-	-
Estimated Ending Fund Balance	$ 2,008,787	$ 2,008,787	$ 2,008,787	$ 2,008,787

EXPLANATION OF RESERVES

	2017-18	2018-19	2019-20	2020-21
Contingencies	$ 2,008,787	$ 2,008,787	$ 2,008,787	$ 2,008,787
Fund Balance	$ 2,008,787	$ 2,008,787	$ 2,008,787	$ 2,008,787

GENERAL GOVERNMENT STABILIZATION FUND REVENUE SUMMARY

	2017-18 ACTUAL REVENUE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
USE OF MONEY & PROPERTY					
3410 Interest On Investments	8,787	-	-	-	-
INTERGOVERNMENTAL					
3918 Transfer In - Stabilization Fund	2,000,000	-	-	-	-
TOTAL REVENUES	$ 2,008,787	$ -	$ -	$ -	$ -

STABILIZATION FUND - 160
DEPARTMENT SUMMARY

	2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 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 Stablization Fund was established in FY2017-18 from the General Capital Replacement Fund. Expenditures from this fund may be made when CalPERS issues invoices for the UAL.

STABILIZATION FUND - 160-30
DEPARTMENT DETAIL

	2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 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

	2017-18	2018-19	2019-20	2020-21
Estimated Beginning Fund Balance	$ 129,880	$ 153,097	$ 155,699	$ 156,519
Estimated Revenue	26,742	11,000	14,005	14,010
Transfers-In	-	-	-	-
Estimated Funds Available	156,622	164,097	169,704	170,529
Estimated Expenditures	3,525	8,398	13,185	13,239
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	3,525	8,398	13,185	13,239
Estimated Ending Fund Balance	$ 153,097	$ 155,699	$ 156,519	$ 157,290

EXPLANATION OF RESERVES

	2017-18	2018-19	2019-20	2020-21
Contingencies	$ 153,097	$ 155,699	$ 156,519	$ 157,290
Fund Balance	$ 153,097	$ 155,699	$ 156,519	$ 157,290

ABANDONED VEHICLE ABATEMENT PROGRAM FUND REVENUE SUMMARY

	2017-18 ACTUAL REVENUE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
USE OF MONEY & PROPERTY					
3410 Interest On Investments	991	788	1,000	1,005	1,010
INTERGOVERNMENTAL					
3570 Abandoned Vehicle Abate Prog	25,751	13,000	10,000	13,000	13,000
TOTAL REVENUES	$ 26,742	$ 13,788	$ 11,000	$ 14,005	$ 14,010

ABANDONED VEHICLE ABATEMENT PROGRAM - 165
DEPARTMENT SUMMARY

	2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	3,525	33,290	8,398	13,185	13,239
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 3,525**	**$ 33,290**	**$ 8,398**	**$ 13,185**	**$ 13,239**

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:

No signigficant changes.

ABANDONED VEHICLE ABATEMENT PROGRAM - 165-61
DEPARTMENT DETAIL

		2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
MAINTENANCE & OPERATIONS						
4360	Postage	674	307	307	500	500
4425	Computer Expense	-	4,098	2,000	1,878	1,916
4435	Operational Expense	589	541	541	450	459
4452	Contractual Services	1,905	28,000	5,000	10,000	10,000
4486	Communications	357	344	550	357	364
TOTAL MAINTENANCE & OPERATIONS		**$ 3,525**	**$ 33,290**	**$ 8,398**	**$ 13,185**	**$ 13,239**
CAPITAL OUTLAY						
4570	Vehicle Acquisition	-	-	-	-	-
TOTAL CAPITAL OUTLAY		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURE		**$ 3,525**	**$ 33,290**	**$ 8,398**	**$ 13,185**	**$ 13,239**

COMMUNITY DEVELOPMENT BLOCK GRANT FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2017-18	2018-19	2019-20	2020-21
Estimated Beginning Fund Balance	$ 14,030	$ 177,243	$ 157,243	$ 157,243
Estimated Revenue	188,548	-	152,000	-
Transfers-In	-	-	-	-
Estimated Funds Available	202,578	177,243	309,243	157,243
Estimated Expenditures	25,335	20,000	152,000	-
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	25,335	20,000	152,000	-
Estimated Ending Fund Balance	$ 177,243	$ 157,243	$ 157,243	$ 157,243

EXPLANATION OF RESERVES

	2017-18	2018-19	2019-20	2020-21
Contingencies	$ 177,243	$ 157,243	$ 157,243	$ 157,243
Fund Balance	$ 177,243	$ 157,243	$ 157,243	$ 157,243

COMMUNITY DEVELOPMENT BLOCK GRANT FUND REVENUE SUMMARY

		2017-18 ACTUAL REVENUE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
INTERGOVERNMENTAL						
3524	Town Green Playground	-	-	-	-	-
3524	Staff Road Sidewalk Phase II	188,500	-	-	-	-
3524	Starr Road - Vivian Court to WRR	-	-	-	62,000	-
3524	Starr Road Sidewalk	-	-	-	90,000	-
TOTAL REVENUES		$ 188,500	$ -	$ -	$ 152,000	$ -

COMMUNITY DEVELOPMENT BLOCK GRANT - 170
DEPARTMENT SUMMARY

	2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	-	-	-	-	-
CAPITAL OUTLAY	25,335	-	20,000	152,000	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 25,335**	**$ -**	**$ 20,000**	**$ 152,000**	**$ -**

DESCRIPTION:

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

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

SIGNIFICANT CHANGES & EXPENDITURES:

The Town has successfully leveraged CDBG funds to undertake projects to improve accessibility and ensure Town facilities are compliant with the Americans with Disabilities Act (ADA). 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

		2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
CAPITAL OUTLAY						
4510	Construction-Robbins Park Improve	-	-	-	-	-
4510	Town Green Improvements	-	-	-	-	-
4510	Unidentified Cdbg Future Project	-	-	-	-	-
4510	Construction-Starr Road Sidewalk	-	-	-	-	-
4510	Starr Road Phase Ii	-	-	-	-	-
4510	Starr Rd/Vivian Ct To Wrr	25,335	-	20,000	62,000	-
4510	Starr Rd South Of Starr View Sidewalk	-	-	-	90,000	-
TOTAL CAPITAL OUTLAY		**$ 25,335**	**$ -**	**$ 20,000**	**$ 152,000**	**$ -**
TOTAL EXPENDITURE		**$ 25,335**	**$ -**	**$ 20,000**	**$ 152,000**	**$ -**

PUBLIC, EDUCATION & GOVERNMENTAL GRANT FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2017-18	2018-19	2019-20	2020-21
Estimated Beginning Fund Balance	$ 158,612	$ 188,602	$ 198,502	$ 280,602
Estimated Revenue	70,756	63,100	124,101	124,101
Transfers-In	-	-	-	-
Estimated Funds Available	229,368	251,702	322,602	404,703
Estimated Expenditures	40,767	53,200	42,000	42,000
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	40,767	53,200	42,000	42,000
Estimated Ending Fund Balance	$ 188,602	$ 198,502	$ 280,602	$ 362,703

EXPLANATION OF RESERVES

	2017-18	2018-19	2019-20	2020-21
Contingencies	$ 188,602	$ 198,502	$ 280,602	$ 362,703
Fund Balance	$ 188,602	$ 198,502	$ 280,602	$ 362,703

PUBLIC, EDUCATION & GOVERNMENTAL GRANT FUND REVENUE SUMMARY

	2017-18 ACTUAL REVENUE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
USE OF MONEY & PROPERTY					
3410 Interest On Investments	256	1,745	1,000	62,000	62,000
INTERGOVERNMENTAL					
3512 Other Grants	69,656	45,000	62,000	62,000	62,000
OTHER FINANCING SOURCES					
3801 Miscellaneous Revenues	845	-	100	101	101
TOTAL REVENUES	$ 70,756	$ 46,745	$ 63,100	$ 124,101	$ 124,101

PUBLIC, EDUCATION & GOVERNMENTAL GRANT - 175
DEPARTMENT SUMMARY

	2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	23,778	27,000	31,200	27,000	27,000
CAPITAL OUTLAY	16,989	13,746	22,000	15,000	15,000
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 40,767**	**$ 40,746**	**$ 53,200**	**$ 42,000**	**$ 42,000**

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:

No significant changes or expenditures.

PUBLIC, EDUCATION & GOVERNMENTAL GRANT - 175
DEPARTMENT DETAIL

		2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
MAINTENANCE & OPERATIONS						
4260	Professional Development	-	-	-	-	-
4425	Computer Expense	15,240	2,000	1,200	2,000	2,000
4435	Operational Expense	8,538	25,000	30,000	25,000	25,000
4450	Professional Services	-	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS		**$ 23,778**	**$ 27,000**	**$ 31,200**	**$ 27,000**	**$ 27,000**
CAPITAL OUTLAY						
4510	Council Chambers	16,989	13,746	22,000	15,000	15,000
TOTAL CAPITAL OUTLAY		**$ 16,989**	**$ 13,746**	**$ 22,000**	**$ 15,000**	**$ 15,000**
TOTAL EXPENDITURE		**$ 40,767**	**$ 40,746**	**$ 53,200**	**$ 42,000**	**$ 42,000**

STRONG MOTION EDUCATION & DATA FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2017-18	2018-19	2019-20	2020-21
Estimated Beginning Fund Balance	$ 6,959	$ 7,040	$ 7,040	$ 7,040
Estimated Revenue	81	-	-	-
Transfers-In	-	-	-	-
Estimated Funds Available	7,040	7,040	7,040	7,040
Estimated Expenditures	-	-	-	-
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	-	-	-	-
Estimated Ending Fund Balance	$ 7,040	$ 7,040	$ 7,040	$ 7,040

EXPLANATION OF RESERVES

	2017-18	2018-19	2019-20	2020-21
Contingencies	$ 7,040	$ 7,040	$ 7,040	$ 7,040
Fund Balance	$ 7,040	$ 7,040	$ 7,040	$ 7,040

STRONG MOTION EDUCATION & DATA FUND REVENUE SUMMARY

		2017-18 ACTUAL REVENUE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
USE OF MONEY & PROPERTY						
3410	Interest On Investments	81	83	-	-	-
OTHER REVENUE						
3565	Seismic Education	-	100	-	-	-
TOTAL REVENUES		$ 81	$ 183	$ -	$ -	$ -

STRONG MOTION EDUCATION & DATA FUND - 180
DEPARTMENT SUMMARY

	2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	-	4,000	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ -**	**$ 4,000**	**$ -**	**$ -**	**$ -**

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

	2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
MAINTENANCE & OPERATIONS					
4250 Mtgs,Conf,Trvl,Training	-	4,000	-	-	-
TOTAL MAINTENANCE & OPERATIONS	**$ -**	**$ 4,000**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURE	**$ -**	**$ 4,000**	**$ -**	**$ -**	**$ -**

INCLUSIONARY HOUSING FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2017-18	2018-19	2019-20	2020-21
Estimated Beginning Fund Balance	$ 1,807,323	$ 1,679,889	$ 1,087,801	$ 66,371
Estimated Revenue	13,413	114,000	114,570	115,143
Transfers-In	-	-	-	-
Estimated Funds Available	1,820,735	1,793,889	1,202,371	181,513
Estimated Expenditures	20,846	651,089	1,106,000	50,000
Transfers-Out	120,000	55,000	30,000	30,000
Total Est. Expenditures & Transfers-Out	140,846	706,089	1,136,000	80,000
Estimated Ending Fund Balance	$ 1,679,889	$ 1,087,801	$ 66,371	$ 101,513

EXPLANATION OF RESERVES

	2017-18	2018-19	2019-20	2020-21
Contingencies	$ 1,679,889	$ 1,087,801	$ 66,371	$ 101,513
Fund Balance	$ 1,679,889	$ 1,087,801	$ 66,371	$ 101,513

INCLUSIONARY HOUSING FUND REVENUE SUMMARY

	2017-18 ACTUAL REVENUE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
USE OF MONEY & PROPERTY					
3410 Interest On Investments	13,413	-	14,000	14,070	14,140
OTHER REVENUE					
3565 In Lieu Fee	-	-	100,000	100,500	101,003
TOTAL REVENUES	$ 13,413	$ -	$ 114,000	$ 114,570	$ 115,143

INCLUSIONARY HOUSING - 181
DEPARTMENT SUMMARY

	2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	20,846	1,379,055	651,089	1,106,000	50,000
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	120,000	55,000	55,000	30,000	30,000
TOTAL	**$ 140,846**	**$ 1,434,055**	**$ 706,089**	**$ 1,136,000**	**$ 80,000**

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. Funding awards were granted for the Heritage Park Apartments, the Windsor Veteran's Village, and Duncan Village by Habitat for Humanity.

INCLUSIONARY HOUSING - 181
DEPARTMENT DETAIL

		2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
MAINTENANCE & OPERATIONS						
4280	Legal Expense	7,781	6,120	1,100	-	-
4450	Professional Services	-	30,000	-	-	-
4452	Contractual Services	13,065	1,342,935	649,989	1,106,000	50,000
TOTAL MAINTENANCE & OPERATIONS		**$ 20,846**	**$ 1,379,055**	**$ 651,089**	**$ 1,106,000**	**$ 50,000**
TOTAL EXPENDITURE		**$ 140,846**	**$ 1,434,055**	**$ 706,089**	**$ 1,136,000**	**$ 80,000**

GENERAL CAPITAL REPLACEMENT ADMIN SERVICES FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2017-18	2018-19	2019-20	2020-21
Estimated Beginning Fund Balance	$ 6,891,216	$ 714,118	$ 334,118	$ 119,118
Estimated Revenue	95,116	-	-	-
Transfers-In	-	100,000	80,000	150,000
Estimated Funds Available	6,986,332	814,118	414,118	269,118
Estimated Expenditures	268,534	480,000	295,000	165,000
Transfers-Out	6,003,680	-	-	-
Total Est. Expenditures & Transfers-Out	6,272,214	480,000	295,000	165,000
Estimated Ending Fund Balance	$ 714,118	$ 334,118	$ 119,118	$ 104,118

EXPLANATION OF RESERVES

	2017-18	2018-19	2019-20	2020-21
Contingencies	$ 714,118	$ 334,118	$ 119,118	$ 104,118
Fund Balance	$ 714,118	$ 334,118	$ 119,118	$ 104,118

GENERAL CAPITAL REPLACEMENT ADMIN SERVICES FUND
REVENUE SUMMARY

		2017-18 ACTUAL REVENUE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
USE OF MONEY & PROPERTY						
3410	Interest On Investments	95,496	40,200	-	-	-
INTERGOVERNMENTAL						
3526	TFCA Pedestrian Enhancement	-	-	-	-	-
OTHER REVENUE						
3801	Miscellaneous Revenues	(380)	-	-	-	-
3842	Sales Of Property	-	-	-	-	-
3843	Repayment of Side Fund Refunding	-	-	-	-	-
3844	Repayment of Pays Loan	-	-	-	-	-
OTHER FINANCING SOURCES						
3918	Transfer-In - Capital Replacement	-	100,000	100,000	80,000	150,000
TOTAL REVENUES		$ 95,116	$ 140,200	$ 100,000	$ 80,000	$ 150,000

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

	2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	214,626	160,000	160,000	-	-
CAPITAL OUTLAY	53,908	320,000	320,000	295,000	165,000
OTHER FINANCING USES	6,003,680	-	-	-	-
TOTAL	**$ 6,272,214**	**$ 480,000**	**$ 480,000**	**$ 295,000**	**$ 165,000**

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:

There are no significant changes. The focus will be on maintaining the existing facilities and completing projects by priority.

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

		2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
MAINTENANCE & OPERATIONS						
4425	Computer Expense	214,626	160,000	160,000	-	-
TOTAL MAINTENANCE & OPERATIONS		**$ 214,626**	**$ 160,000**	**$ 160,000**	**$ -**	**$ -**
CAPITAL OUTLAY						
4510	Construction	53,908	320,000	320,000	295,000	165,000
4540	Equipment Acquisition	-	-	-	-	-
4570	Mobile Equip & Vehicle Acquist	-	-	-	-	-
TOTAL CAPITAL OUTLAY		**$ 53,908**	**$ 320,000**	**$ 320,000**	**$ 295,000**	**$ 165,000**
OTHER FINANCING USES						
Stabilization Fund Transfer Out:						
4901	Capital Replacement for IT/ASD	6,003,680	-	-	-	-
4901	Capital Replacement for Parks					
4901	Capital Replacement for Facilities					
4901	Capital Replacement for Recreation					
4901	Capital Replacement for Non-Departmental					
4901	Capital Replacement for Public Works					
4901	Other Capital - Non Departmental					
TOTAL OTHER FINANCING USES		**$ 6,003,680**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURE		**$ 6,272,214**	**$ 480,000**	**$ 480,000**	**$ 295,000**	**$ 165,000**

GENERAL CAPITAL REPLACEMENT PARKS & REC FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2017-18	2018-19	2019-20	2020-21
Estimated Beginning Fund Balance	$ -	$ 436,193	$ 136,543	$ 11,043
Estimated Revenue	-	-	-	-
Transfers-In	800,000	200,000	200,000	100,000
Estimated Funds Available	800,000	636,193	336,543	111,043
Estimated Expenditures	363,807	499,650	325,500	72,500
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	363,807	499,650	325,500	72,500
Estimated Ending Fund Balance	$ 436,193	$ 136,543	$ 11,043	$ 38,543

EXPLANATION OF RESERVES

	2017-18	2018-19	2019-20	2020-21
Contingencies	$ 436,193	$ 136,543	$ 11,043	$ 38,543
Fund Balance	$ 436,193	$ 136,543	$ 11,043	$ 38,543

GENERAL CAPITAL REPLACEMENT PARKS & REC FUND
REVENUE SUMMARY

		2017-18 ACTUAL REVENUE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
USE OF MONEY & PROPERTY						
3410	Interest On Investments	-	10,050	-	-	-
INTERGOVERNMENTAL						
3918	Transfer In - Parks & Recreation	800,000	200,000	200,000		
3918	Transfer In - Parks & Recreation			-	200,000	100,000
TOTAL REVENUES		$ 800,000	$ 210,050	$ 200,000	$ 200,000	$ 100,000

GENERAL CAPITAL REPLACEMENT - PARKS - 186-74
DEPARTMENT SUMMARY

	2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	-	-	-	-	-
CAPITAL OUTLAY	351,248	345,885	356,000	64,000	53,000
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 351,248**	**$ 345,885**	**$ 356,000**	**$ 64,000**	**$ 53,000**

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:

There are no significant changes for this fiscal year.

GENERAL CAPITAL REPLACEMENT - PARKS - 186-74
DEPARTMENT DETAIL

		2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
MAINTENANCE & OPERATIONS						
4435	Operational Expense	-	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CAPITAL OUTLAY						
4510	Keiser Park	16,552	303,360	316,000	-	-
4510	Town Green Improvements	18,845	-	-	-	-
4510	Town Green Fountain Vault Improvemen	315,851	42,526	40,000	-	-
4510	Construction	-	-	-	30,000	-
4510	Town Green Arbor					10,000
4570	Vehicle Acquisition	-	-	-	34,000	43,000
TOTAL CAPITAL OUTLAY		**$ 351,248**	**$ 345,885**	**$ 356,000**	**$ 64,000**	**$ 53,000**
TOTAL EXPENDITURE		**$ 351,248**	**$ 345,885**	**$ 356,000**	**$ 64,000**	**$ 53,000**

GENERAL CAPITAL REPLACEMENT - FACILITIES - 186-76
DEPARTMENT SUMMARY

	2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	1,927	-	-	-	-
CAPITAL OUTLAY	10,632	79,871	105,000	222,000	19,500
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 12,559**	**$ 79,871**	**$ 105,000**	**$ 222,000**	**$ 19,500**

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:

There are no significant changes. The focus will be on maintaining the existing facilities and completing projects by priority.

GENERAL CAPITAL REPLACEMENT - FACILITIES - 186-76
DEPARTMENT DETAIL

		2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
MAINTENANCE & OPERATIONS						
4435	Operational Expense	1,927	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS		**$ 1,927**	**$ -**	**$ -**	**$ -**	**$ -**
CAPITAL OUTLAY						
4510	Construction	-	73,847	65,000	32,000	19,500
4510	Council Chambers Audio/Video	10,632	6,024	40,000	-	-
4510	Senior Center Facility Update	-	-	-	190,000	-
TOTAL CAPITAL OUTLAY		**$ 10,632**	**$ 79,871**	**$ 105,000**	**$ 222,000**	**$ 19,500**
TOTAL EXPENDITURE		**$ 12,559**	**$ 79,871**	**$ 105,000**	**$ 222,000**	**$ 19,500**

GENERAL CAPITAL REPLACEMENT - RECREATION - 186-91
DEPARTMENT SUMMARY

	2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	-	-	-	-	-
CAPITAL OUTLAY	-	68,000	38,650	39,500	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ -**	**$ 68,000**	**$ 38,650**	**$ 39,500**	**$ -**

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:

There are no significant changes for this fiscal year.

GENERAL CAPITAL REPLACEMENT - RECREATION - 186-91
DEPARTMENT DETAIL

		2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
MAINTENANCE & OPERATIONS						
4435	Operational Expense	-	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CAPITAL OUTLAY						
4570	Mobile Equip & Vehicle Acquist	-	35,500	38,650	-	-
4570	Vehicle Acquisition - Pick Up Truck	-	32,500	-	39,500	-
TOTAL CAPITAL OUTLAY		**$ -**	**$ 68,000**	**$ 38,650**	**$ 39,500**	**$ -**
TOTAL EXPENDITURE		**$ -**	**$ 68,000**	**$ 38,650**	**$ 39,500**	**$ -**

GENERAL CAPITAL REPLACEMENT NON-DEPARTMENTAL FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2017-18	2018-19	2019-20	2020-21
Estimated Beginning Fund Balance	$ -	$ 910,000	$ 2,040	$ 37,040
Estimated Revenue	10,000	70,000	-	-
Transfers-In	2,203,680	1,303,680	100,000	100,000
Estimated Funds Available	2,213,680	2,283,680	102,040	137,040
Estimated Expenditures	-	2,281,640	65,000	135,000
Transfers-Out	1,303,680	-	-	-
Total Est. Expenditures & Transfers-Out	1,303,680	2,281,640	65,000	135,000
Estimated Ending Fund Balance	$ 910,000	$ 2,040	$ 37,040	$ 2,040

EXPLANATION OF RESERVES

	2017-18	2018-19	2019-20	2020-21
Contingencies	$ 910,000	$ 2,040	$ 37,040	$ 2,040
Fund Balance	$ 910,000	$ 2,040	$ 37,040	$ 2,040

GENERAL CAPITAL REPLACEMENT NON-DEPARTMENTAL FUND
REVENUE SUMMARY

	2017-18 ACTUAL REVENUE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
USE OF MONEY & PROPERTY					
3410 Interest On Investments	(813)	10,050	70,000	-	-
INTERGOVERNMENTAL					
3918 Transfer In - Non-Departmental	2,203,680	25,000	1,303,680	100,000	100,000
TOTAL REVENUES	$ 2,202,867	$ 35,050	$ 1,373,680	$ 100,000	$ 100,000

CAPITAL REPLACEMENT FUND - NON DEPARTMENTAL - 187
DEPARTMENT SUMMARY

	2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	-	-	-	65,000	135,000
CAPITAL OUTLAY	-	5,000	2,281,640	-	-
OTHER FINANCING USES	1,303,680	-	-	-	-
TOTAL	**$ 1,303,680**	**$ 5,000**	**$ 2,281,640**	**$ 65,000**	**$ 135,000**

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:

There are no significant changes for this fiscal year.

CAPITAL REPLACEMENT - OTHER - 187-30
DEPARTMENT DETAIL

	2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
MAINTENANCE & OPERATIONS					
4450 Professional Services	-	-	-	65,000	135,000
TOTAL MAINTENANCE & OPERATIONS	**$ -**	**$ -**	**$ -**	**$ 65,000**	**$ 135,000**
CAPITAL OUTLAY					
4511 Land Acquisition	-	-	2,281,640	-	-
4540 Equipment Acquisition	-	5,000	-	-	-
TOTAL CAPITAL OUTLAY	**$ -**	**$ 5,000**	**$ 2,281,640**	**$ -**	**$ -**
OTHER FINANCING USES					
4901 Transfer In	1,303,680	-	-	-	-
TOTAL OTHER FINANCING USES	**$ 1,303,680**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURE	**$ 1,303,680**	**$ 5,000**	**$ 2,281,640**	**$ 65,000**	**$ 135,000**

GENERAL CAPITAL REPLACEMENT PUBLIC WORKS FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2017-18	2018-19	2019-20	2020-21
Estimated Beginning Fund Balance	$ -	$ 910,138	$ 723,138	$ 515,638
Estimated Revenue	1,000,000	-	-	-
Transfers-In	-	-	-	-
Estimated Funds Available	1,000,000	910,138	723,138	515,638
Estimated Expenditures	89,862	187,000	207,500	95,000
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	89,862	187,000	207,500	95,000
Estimated Ending Fund Balance	$ 910,138	$ 723,138	$ 515,638	$ 420,638

EXPLANATION OF RESERVES

	2017-18	2018-19	2019-20	2020-21
Contingencies	$ 910,138	$ 723,138	$ 515,638	$ 420,638
Fund Balance	$ 910,138	$ 723,138	$ 515,638	$ 420,638

GENERAL CAPITAL REPLACEMENT PUBLIC WORKS FUND
REVENUE SUMMARY

	2017-18 ACTUAL REVENUE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
USE OF MONEY & PROPERTY					
3410 Interest On Investments	-	-	-	-	-
INTERGOVERNMENTAL					
3918 Transfer In - Non-Departmental	1,000,000	-	-	-	-
TOTAL REVENUES	$ 1,000,000	$ -	$ -	$ -	$ -

CAPITAL REPLACEMENT - ENGINEERING - 188-63
DEPARTMENT SUMMARY

	2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	-	-	-	-	-
CAPITAL OUTLAY	62,170	22,000	5,000	45,000	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 62,170**	**$ 22,000**	**$ 5,000**	**$ 45,000**	**$ -**

DESCRIPTION:

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

SIGNIFICANT CHANGES AND EXPENDITURES:

Over the next two fiscal years, the various divisions in Public Works (Streets, Water, Water Reclamation) will be retiring old diesel equipment that are not in compliance with State air quality regulations and would be too costly to retrofit. Two large vehicles will be replaced: a backhoe and a dump truck. Both vehicles will be shared, and costs allocated to Streets, Water, and Water Reclamation capital funds. In addition, three service trucks will be replaced over the next two fiscal years. Three gas-powered "pool" vehicles will be replaced with electric vehicles in Public Works (Engineering, Water, Water Reclamation).

CAPITAL REPLACEMENT - ENGINEERING - 188-63
DEPARTMENT DETAIL

		2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
CAPITAL OUTLAY						
4510	PUBLIC WORKS DOC	2,457	22,000	5,000	20,000	-
4540	Equipment Acquisition	22,808	-	-	-	-
4570	Mobile Equip & Vehicle Acquist	36,904	-	-	25,000	-
TOTAL CAPITAL OUTLAY		**$ 62,170**	**$ 22,000**	**$ 5,000**	**$ 45,000**	**$ -**

CAPITAL REPLACEMENT - STREETS & DRAINAGE - 188
DEPARTMENT SUMMARY

	2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	-	-	-	-	-
CAPITAL OUTLAY	27,692	182,308	182,000	162,500	95,000
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 27,692**	**$ 182,308**	**$ 182,000**	**$ 162,500**	**$ 95,000**

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:

Over the next two fiscal years, the various divisions in Public Works (Streets, Water, Water Reclamation) will be retiring old diesel equipment that are not in compliance with State air quality regulations and would be too costly to retrofit. Two large vehicles will be replaced: a backhoe and a dump truck. Both vehicles will be shared, and costs allocated to Streets, Water, and Water Reclamation capital funds. In addition, three service trucks will be replaced over the next two fiscal years. Three gas-powered "pool" vehicles will be replaced with electric vehicles in Public Works (Engineering, Water, Water Reclamation).

CAPTIAL REPLACEMENT - STREETS & DRAINAGE - 188-81
DEPARTMENT DETAIL

		2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
CAPITAL OUTLAY						
4510	Streets Shop Upgrade	-	40,000	40,000	40,000	50,000
4540	Equipment Acquisition	27,692	142,308	142,000	-	-
4570	Mobile Equip & Vehicle Acquisition	-	-	-	122,500	45,000
TOTAL CAPITAL OUTLAY		**$ 27,692**	**$ 182,308**	**$ 182,000**	**$ 162,500**	**$ 95,000**

PUBLIC ART FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2017-18	2018-19	2019-20	2020-21
Estimated Beginning Fund Balance	$ -	$ 110,072	$ 185,472	$ 73,572
Estimated Revenue	-	-	-	-
Transfers-In	155,900	85,900	-	-
Estimated Funds Available	155,900	195,972	185,472	73,572
Estimated Expenditures	45,828	10,500	111,900	69,900
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	45,828	10,500	111,900	69,900
Estimated Ending Fund Balance	$ 110,072	$ 185,472	$ 73,572	$ 3,672

EXPLANATION OF RESERVES

	2017-18	2018-19	2019-20	2020-21
Contingencies	$ 110,072	$ 185,472	$ 73,572	$ 3,672
Fund Balance	$ 110,072	$ 185,472	$ 73,572	$ 3,672

PUBLIC ART FUND REVENUE SUMMARY

	2017-18 ACTUAL REVENUE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
USE OF MONEY & PROPERTY					
3410 Interest On Investments	-	-	-	-	-
INTERGOVERNMENTAL					
3901 Transfer In - Non-Departmental	155,900	-	85,900	-	-
TOTAL REVENUES	$ 155,900	$ -	$ 85,900	$ -	$ -

PUBLIC ART FUND - 189
DEPARTMENT SUMMARY

	2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	45,828	157,964	10,500	111,900	69,900
CAPITAL OUTLAY	-	25,000	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 45,828**	**$ 182,964**	**$ 10,500**	**$ 111,900**	**$ 69,900**

DESCRIPTION:

Council has established a Public Art program and staff has been facilitating the acquisition, installation, lease and maintenance of public art through the Public Art Advisory Commission.

SIGNIFICANT CHANGES & EXPENDITURES:

No significant changes for this fiscal year. The Commission will continue to seek funding to install two permanent sculptures in the roundabouts on Old Redwood Highway.

PUBLIC ART FUND - 189-78
DEPARTMENT DETAIL

		2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
MAINTENANCE & OPERATIONS						
4162	Clothing	-	-	-	-	-
4231	Community Partnerships	57	1,000	500	1,000	1,000
4260	Professional Development	-	-	-	-	-
4270	Subscriptions/Memberships	75	150	75	150	150
4280	Legal Expense	2,659	4,000	4,000	5,000	5,000
4355	Office Supplies	101	200	25	200	200
4360	Postage	-	150	-	150	150
4365	Printing	-	400	400	400	400
4450	Professional Services	17,525	122,475	5,500	75,000	25,000
4452	Contractual Services	25,411	29,589	-	20,000	28,000
4461	Town Promotion & Special Projs	-	-	-	10,000	10,000
TOTAL MAINTENANCE & OPERATIONS		**$ 45,828**	**$ 157,964**	**$ 10,500**	**$ 111,900**	**$ 69,900**
CAPITAL OUTLAY						
4510	Town Green Fountain Vault CIP	-	25,000	-	-	-
TOTAL CAPITAL OUTLAY		**$ -**	**$ 25,000**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURE		**$ 45,828**	**$ 182,964**	**$ 10,500**	**$ 111,900**	**$ 69,900**

PUBLIC FACILITIES FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2017-18	2018-19	2019-20	2020-21
Estimated Beginning Fund Balance	$ 586,669	$ 358,180	$ 265,574	$ 135,353
Estimated Revenue	13,680	123,000	87,035	87,070
Transfers-In	-	-	-	-
Estimated Funds Available	600,349	481,180	352,609	222,423
Estimated Expenditures	-	-	-	-
Transfers-Out	242,169	215,606	217,256	217,519
Total Est. Expenditures & Transfers-Out	242,169	215,606	217,256	217,519
Estimated Ending Fund Balance	$ 358,180	$ 265,574	$ 135,353	$ 4,904

EXPLANATION OF RESERVES

	2017-18	2018-19	2019-20	2020-21
Contingencies	$ 358,180	$ 265,574	$ 135,353	$ 4,904
Fund Balance	$ 358,180	$ 265,574	$ 135,353	$ 4,904

PUBLIC FACILITIES FUND REVENUE SUMMARY

	2017-18 ACTUAL REVENUE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
USE OF MONEY & PROPERTY					
3410 Interest On Investments	6,904	5,826	7,000	7,035	7,070
CHARGES FOR SERVICES					
3655 Capacity Fees - Non Residential	6,776	90,000	116,000	80,000	80,000
TOTAL REVENUES	$ 13,680	$ 95,826	$ 123,000	$ 87,035	$ 87,070

PUBLIC FACILITIES - 190-40
DEPARTMENT SUMMARY

	2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	242,169	215,606	215,606	217,256	217,519
TOTAL	**$ 242,169**	**$ 215,606**	**$ 215,606**	**$ 217,256**	**$ 217,519**

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:

There are no significant changes. The focus will be on maintaining the existing facilities and completing projects by priority.

PUBLIC FACILITIES - 190-40
DEPARTMENT DETAIL

		2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
OTHER FINANCING USES						
4919	Transfer-Out-Public Faclty Fd	25,000				
4919	Transfer Out - Debt Service Fund	139,525	138,358	138,358	138,724	138,951
4919	Transfer Out - Water Reclamation Operations	38,822	38,624	38,624	39,266	39,284
4919	Transfer Out - Water Operations	38,822	38,624	38,624	39,266	39,284
TOTAL OTHER FINANCING USES		**$ 242,169**	**$ 215,606**	**$ 215,606**	**$ 217,256**	**$ 217,519**
TOTAL EXPENDITURE		**$ 242,169**	**$ 215,606**	**$ 215,606**	**$ 217,256**	**$ 217,519**

TREE REMOVAL MITIGATION FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE
FUND 195

	2017-18	2018-19	2019-20	2020-21
Estimated Beginning Fund Balance	$ 438,631	$ 461,316	$ 465,316	$ 469,336
Estimated Revenue	22,686	4,000	4,020	4,040
Transfers-In	-	-	-	-
Estimated Funds Available	461,316	465,316	469,336	473,377
Estimated Expenditures	-	-	-	-
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	-	-	-	-
Estimated Ending Fund Balance	$ 461,316	$ 465,316	$ 469,336	$ 473,377

EXPLANATION OF RESERVES

	2017-18	2018-19	2019-20	2020-21
Contingencies	$ 461,316	$ 465,316	$ 469,336	$ 473,377
Fund Balance	$ 461,316	$ 465,316	$ 469,336	$ 473,377

TREE REMOVAL MITIGATION FUND REVENUE SUMMARY

		2017-18 ACTUAL REVENUE	2018-19 AMENDED BUDGET	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
USE OF MONEY & PROPERTY					
3410	Interest On Investments	3,606	3,095	4,020	4,040
CHARGES FOR SERVICES					
3655	Capacity Fees - Non Residential	19,080	-	-	-
TOTAL REVENUES		$ 22,686	$ 3,095	$ 4,020	$ 4,040

POOL CREEK MAINTENANCE FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE
FUND 196

	2017-18	2018-19	2019-20	2020-21
Estimated Beginning Fund Balance	$ 8,963	$ 9,068	$ 9,168	$ 9,269
Estimated Revenue	105	100	101	101
Transfers-In	-	-	-	-
Estimated Funds Available	9,068	9,168	9,269	9,370
Estimated Expenditures	-	-	-	-
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	-	-	-	-
Estimated Ending Fund Balance	$ 9,068	$ 9,168	$ 9,269	$ 9,370

EXPLANATION OF RESERVES

	2017-18	2018-19	2019-20	2020-21
Contingencies	$ 9,068	$ 9,168	$ 9,269	$ 9,370
Fund Balance	$ 9,068	$ 9,168	$ 9,269	$ 9,370

POOL CREEK MAINTENANCE FUND REVENUE SUMMARY

	2017-18 ACTUAL REVENUE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
USE OF MONEY & PROPERTY					
3410 Interest On Investments	105	87	100	101	101
TOTAL REVENUES	$ 105	$ 87	$ 100	$ 101	$ 101

TRAFFIC MITIGATION FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2017-18	2018-19	2019-20	2020-21
Estimated Beginning Fund Balance	$ 1,522,638	$ 1,310,964	$ 1,178,882	$ 499,188
Estimated Revenue	605,398	190,000	90,125	350,251
Transfers-In	-	-	-	-
Estimated Funds Available	2,128,036	1,500,964	1,269,007	849,439
Estimated Expenditures	817,073	322,082	769,819	152,484
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	817,073	322,082	769,819	152,484
Estimated Ending Fund Balance	$ 1,310,964	$ 1,178,882	$ 499,188	$ 696,955

EXPLANATION OF RESERVES

	2017-18	2018-19	2019-20	2020-21
Contingencies	$ 1,310,964	$ 1,178,882	$ 499,188	$ 696,955
Fund Balance	$ 1,310,964	$ 1,178,882	$ 499,188	$ 696,955

TRAFFIC MITIGATION FUND REVENUE SUMMARY

	2017-18 ACTUAL REVENUE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
USE OF MONEY & PROPERTY					
3410 Interest On Investments	52,870	9,576	25,000	25,125	25,251
CHARGES FOR SERVICES					
3655 Capacity Fees - Non Residential	552,528	518,193	165,000	65,000	325,000
OTHER REVENUE					
3801 Miscellaneous Revenues	-	-	-	-	-
TOTAL REVENUES	$ 605,398	$ 527,769	$ 190,000	$ 90,125	$ 350,251

TRAFFIC MITIGATION - 210-63
DEPARTMENT SUMMARY

	2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
NUMBER OF PERSONNEL	0.750	0.750	0.750	1.050	1.050
PERSONNEL	114,983	145,424	130,882	151,794	151,959
MAINTENANCE & OPERATIONS	18,077	138,643	138,711	40,525	525
CAPITAL OUTLAY	684,012	892,937	52,489	577,500	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 817,073**	**$ 1,177,004**	**$ 322,082**	**$ 769,819**	**$ 152,484**

DESCRIPTION:

The Traffic Mitigation Fund provides for the construction and implementation of capacity improvements to the Town's street system to accommodate the growth in the General Plan and the Windsor Station Area/Downtown Specific Plan. The Traffic Mitigation revenues are provided through fees collected from private developments.

SIGNIFICANT CHANGES AND EXPENDITURES:

Updating the Traffic Mitigation Impact Fee Program is scheduled for Council review in July 2019. Projects proposed to have Traffic Mitigation funding are the following: Arata Lane Interchange Phases 2B and 2 (dependent on grant funding), and Shiloh Road Left Turn Improvements at Caletti Ave.

TRAFFIC MITIGATION - 210-63
DEPARTMENT DETAIL

		2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	87,225	109,818	98,836	120,275	120,275
4120	Extra Help Wages	3,610	-	-	-	-
4150	Fringe Benefits	24,147	35,606	32,045	31,519	31,684
TOTAL PERSONNEL		**$ 114,983**	**$ 145,424**	**$ 130,882**	**$ 151,794**	**$ 151,959**
	Deputy Director of Engineering	*0.150*	*0.150*	*0.150*	*0.200*	*0.200*
	Engineer I/II/III	*0.250*	*0.250*	*0.250*	*0.350*	*0.350*
	Engineering Tech	-	-	-	-	-
	Senior Civil Engineer	*0.350*	*0.350*	*0.350*	*0.500*	*0.500*
		0.750	*0.750*	*0.750*	*1.050*	*1.050*
MAINTENANCE & OPERATIONS						
4260	Professional Development	672	480	480	525	525
4435	Operational Expense	-	-	-	-	-
4450	Professional Services	17,406	138,163	138,231	40,000	-
4452	Contractual Services	-	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS		**$ 18,077**	**$ 138,643**	**$ 138,711**	**$ 40,525**	**$ 525**
CAPITAL OUTLAY						
4510	Shiloh Rd - Caletti Ave Improvement	236	246,764	51,316	150,000	-
4510	Conde Ln/Johnson St Traffic Signal	656,713	-	-	-	-
4520	ORH Reimbursement At Bell Village	-	-	-	-	-
4510	Bell/Market/Wrr Traffic Signal	27,063	1,173	1,173	-	-
4510	Phase 2B Los Amigos Rd Realignment	-	645,000	-	427,500	-
TOTAL CAPITAL OUTLAY		**$ 684,012**	**$ 892,937**	**$ 52,489**	**$ 577,500**	**$ - **
TOTAL EXPENDITURE		**$ 817,073**	**$ 1,177,004**	**$ 322,082**	**$ 769,819**	**$ 152,484**

PARK DEVELOPMENT FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2017-18	2018-19	2019-20	2020-21
Estimated Beginning Fund Balance	$ 679,722	$ 616,818	$ 603,290	$ 613,146
Estimated Revenue	168,268	12,000	32,000	532,000
Transfers-In	-	-	-	-
Estimated Funds Available	847,990	628,818	635,290	1,145,146
Estimated Expenditures	211,173	25,528	22,144	1,047,638
Transfers-Out	20,000	-	-	-
Total Est. Expenditures & Transfers-Out	231,173	25,528	22,144	1,047,638
Estimated Ending Fund Balance	$ 616,818	$ 603,290	$ 613,146	$ 97,508

EXPLANATION OF RESERVES

	2017-18	2018-19	2019-20	2020-21
Contingencies	$ 616,818	$ 603,290	$ 613,146	$ 97,508
Fund Balance	$ 616,818	$ 603,290	$ 613,146	$ 97,508

PARK DEVELOPMENT FUND REVENUE SUMMARY

	2017-18 ACTUAL REVENUE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
USE OF MONEY & PROPERTY					
3410 Interest On Investments	73,820	7,131	12,000	12,000	12,000
INTERGOVERNMENTAL					
3512 Other Grants	-	-	-	-	500,000
CHARGES FOR SERVICES					
3655 Capacity Fees - Non Residential	94,448	50,000	-	20,000	20,000
TOTAL REVENUES	$ 168,268	$ 57,131	$ 12,000	$ 32,000	$ 532,000

PARK DEVELOPMENT - 220-74
DEPARTMENT SUMMARY

	2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
NUMBER OF PERSONNEL	0.180	0.180	0.180	0.140	0.140
PERSONNEL	29,411	25,353	25,353	20,578	21,072
MAINTENANCE & OPERATIONS	192	43,196	175	1,566	1,566
CAPITAL OUTLAY	181,570	25,000	-	-	1,025,000
OTHER FINANCING USES	20,000	-	-	-	-
TOTAL	**$ 231,173**	**$ 93,549**	**$ 25,528**	**$ 22,144**	**$ 1,047,638**

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:

There are no significant changes for this fiscal year.

PARK DEVELOPMENT - 220-74
DEPARTMENT DETAIL

		2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	20,304	17,470	17,470	14,965	15,194
4120	Extra Help Wages	365	-	-	-	-
4150	Fringe Benefits	8,742	7,883	7,883	5,613	5,878
TOTAL PERSONNEL		**$ 29,411**	**$ 25,353**	**$ 25,353**	**$ 20,578**	**$ 21,072**
	Management Analyst	*0.090*	*0.090*	*0.090*	*0.050*	*0.050*
	Parks & Facilities Superintendent	*0.030*	*0.030*	*0.030*	*0.030*	*0.030*
	Parks & Recreation Director	*0.020*	*0.020*	*0.020*	*0.030*	*0.030*
	Recreation Division Manager	-	-	-	-	-
	Senior Administrative Assistant	*0.040*	*0.040*	*0.040*	*0.030*	*0.030*
		0.180	*0.180*	*0.180*	*0.140*	*0.140*
MAINTENANCE & OPERATIONS						
4260	Professional Development	184	96	175	66	66
4280	Legal Expense	-	500	-	1,500	1,500
4435	Operational Expense	-	-	-	-	-
4450	Professional Services	8	42,600	-	-	-
TOTAL MAINTENANCE & OPERATIONS		**$ 192**	**$ 43,196**	**$ 175**	**$ 1,566**	**$ 1,566**
CAPITAL OUTLAY						
4510	Construction	-	-	-	-	-
4510	Keiser Park Restroom Facility	181,570	-	-	-	-
4510	Keiser Park Field A Lighting	-	-	-	-	-
4510	Construction - Keiser Park Master Plan	-	-	-	-	-
4510	Esposti Park Improvements	-	25,000	-	-	25,000
4540	Equipment Acquisition	-	-	-	-	-
4510	Park Land Acquisition	-	-	-	-	1,000,000
TOTAL CAPITAL OUTLAY		**$ 181,570**	**$ 25,000**	**$ -**	**$ -**	**$ 1,025,000**
OTHER FINANCING USES						
4919	Transfer-Out-Public Faclty Fd	20,000	-	-	-	-
TOTAL OTHER FINANCING USES		**$ 20,000**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURE		**$ 231,173**	**$ 93,549**	**$ 25,528**	**$ 22,144**	**$ 1,047,638**

RECREATION DEVELOPMENT SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2017-18	2018-19	2019-20	2020-21
Estimated Beginning Fund Balance	$ -	$ 13,350	$ 4,772	$ 4,772
Estimated Revenue	21,749	-	-	-
Transfers-In	-	-	-	-
Estimated Funds Available	21,749	13,350	4,772	4,772
Estimated Expenditures	8,399	8,578	-	-
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	8,399	8,578	-	-
Estimated Ending Fund Balance	$ 13,350	$ 4,772	$ 4,772	$ 4,772

EXPLANATION OF RESERVES

	2017-18	2018-19	2019-20	2020-21
Contingencies	$ 13,350	$ 4,772	$ 4,772	$ 4,772
Fund Balance	$ 13,350	$ 4,772	$ 4,772	$ 4,772

RECREATION DEVELOPMENT FUND REVENUE SUMMARY

		2017-18 ACTUAL REVENUE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
USE OF MONEY & PROPERTY						
3410	Interest On Investments	-	-	-	-	-
CHARGES FOR SERVICES						
3655	Capacity Fees - Non Residential	1,749	25,000	-	-	-
3918	Transfer-In - Capital Replacement	20,000	-	-	-	-
TOTAL REVENUES		$ 21,749	$ 25,000	$ -	$ -	$ -

RECREATION DEVELOPMENT FUND - 221
DEPARTMENT SUMMARY

	2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	8,363	8,578	8,578	-	-
MAINTENANCE & OPERATIONS	36	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 8,399**	**$ 8,578**	**$ 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:

There are no significant changes for this fiscal year.

RECREATION DEVELOPMENT FUND - 221-76
DEPARTMENT DETAIL

		2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	6,353	6,089	6,089	-	-
4120	Extra Help Wages	8	-	-	-	-
4150	Fringe Benefits	2,002	2,489	2,489	-	-
TOTAL PERSONNEL		**$ 8,363**	**$ 8,578**	**$ 8,578**	**$ -**	**$ -**
	Management Analyst	-	-	-	-	-
	Parks & Recreation Director	-	-	-	-	-
		-	-	-	-	-
MAINTENANCE & OPERATIONS						
4435	Operational Expense	-	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS		**$ 16,726**	**$ 17,156**	**$ 17,156**	**$ -**	**$ -**
CAPITAL OUTLAY						
4510	Capital	-	-	-	-	-
TOTAL CAPITAL OUTLAY		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURE		**$ 8,363**	**$ 8,578**	**$ 8,578**	**$ -**	**$ -**

TRAILS DEVELOPMENT FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2017-18	2018-19	2019-20	2020-21
Estimated Beginning Fund Balance	$ -	$ 579	$ 579	$ 579
Estimated Revenue	579	-	-	-
Transfers-In	-	-	-	-
Estimated Funds Available	579	579	579	579
Estimated Expenditures	-	-	-	-
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	-	-	-	-
Estimated Ending Fund Balance	$ 579	$ 579	$ 579	$ 579

EXPLANATION OF RESERVES

	2017-18	2018-19	2019-20	2020-21
Contingencies	$ 579	$ 579	$ 579	$ 579
Fund Balance	$ 579	$ 579	$ 579	$ 579

TRAILS DEVELOPMENT FUND REVENUE SUMMARY

	2017-18 ACTUAL REVENUE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
USE OF MONEY & PROPERTY					
3410 Interest On Investments	-	-	-	-	-
CHARGES FOR SERVICES					
3655 Capacity Fees - Non Residential	579	1,000	-	-	-
TOTAL REVENUES	$ 579	$ 1,000	$ -	$ -	$ -

TRAILS DEVELOPMENT FUND - 222
DEPARTMENT SUMMARY

	2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 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:

There are no significant changes for this fiscal year.

TRAILS DEVELOPMENT FUND - 222-74
DEPARTMENT DETAIL

	2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 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

	2017-18	2018-19	2019-20	2020-21
Estimated Beginning Fund Balance	$ -	$ 12	$ 12	$ 12
Estimated Revenue	12	-	-	-
Transfers-In	-	-	-	-
Estimated Funds Available	12	12	12	12
Estimated Expenditures	-	-	-	-
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	-	-	-	-
Estimated Ending Fund Balance	$ 12	$ 12	$ 12	$ 12

EXPLANATION OF RESERVES

	2017-18	2018-19	2019-20	2020-21
Contingencies	$ 12	$ 12	$ 12	$ 12
Fund Balance	$ 12	$ 12	$ 12	$ 12

OPEN SPACE DEVELOPMENT FUND REVENUE SUMMARY

	2017-18 ACTUAL REVENUE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
USE OF MONEY & PROPERTY					
3410 Interest On Investments	-	-	-	-	-
CHARGES FOR SERVICES					
3655 Capacity Fees - Non Residential	12	5,000	-	-	-
TOTAL REVENUES	$ 12	$ 5,000	$ -	$ -	$ -

OPEN SPACE DEVELOPMENT FUND - 223
DEPARTMENT SUMMARY

	2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 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:

There are no significant changes for this fiscal year.

OPEN SPACE DEVELOPMENT FUND - 223-74
DEPARTMENT DETAIL

	2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
MAINTENANCE & OPERATIONS					
4435 Operational Expense	-	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CAPITAL OUTLAY					
4510 Open Space Land Acquisition	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

DRAINAGE MITIGATION FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2017-18	2018-19	2019-20	2020-21
Estimated Beginning Fund Balance	$ 3,909,400	$ 3,861,262	$ 3,674,837	$ 3,378,037
Estimated Revenue	72,166	140,000	55,200	55,401
Transfers-In	-	-	-	-
Estimated Funds Available	3,981,566	4,001,262	3,730,037	3,433,438
Estimated Expenditures	120,304	326,425	352,000	1,852,900
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	120,304	326,425	352,000	1,852,900
Estimated Ending Fund Balance	$ 3,861,262	$ 3,674,837	$ 3,378,037	$ 1,580,538

EXPLANATION OF RESERVES

	2017-18	2018-19	2019-20	2020-21
Contingencies	$ 3,861,262	$ 3,674,837	$ 3,378,037	$ 1,580,538
Fund Balance	$ 3,861,262	$ 3,674,837	$ 3,378,037	$ 1,580,538

DRAINAGE MITIGATION FUND REVENUE SUMMARY

		2017-18 ACTUAL REVENUE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
USE OF MONEY & PROPERTY						
3410	Interest On Investments	32,328	55,551	40,000	40,200	40,401
CHARGES FOR SERVICES						
3655	Capacity Fees - Non Residential	39,838	831,061	100,000	15,000	15,000
OTHER REVENUE						
3801	Miscellaneous Revenues	-	-	-	-	-
TOTAL REVENUES		$ 72,166	$ 886,612	$ 140,000	$ 55,200	$ 55,401

DRAINAGE MITIGATION - 230-63
DEPARTMENT SUMMARY

	2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
NUMBER OF PERSONNEL	0.350	0.350	0.350	-	-
PERSONNEL	3,177	-	165	-	-
MAINTENANCE & OPERATIONS	102,230	552,348	270,340	72,000	20,500
CAPITAL OUTLAY	14,896	332,504	55,920	280,000	1,832,400
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 120,304**	**$ 884,852**	**$ 326,425**	**$ 352,000**	**$ 1,852,900**

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

SIGNIFICANT CHANGES AND EXPENDITURES:

The Drainage Mitigation fee was developed from the Windsor Cumulative Drainage Impact Mitigation Program and was last updated in 2000. The fee program is being updated to incorporate projects identified in the Phase 2 Storm Drainage Master Plan. The CIP projects included in the FY2019-21 budgets include updated drainage improvement projects that are included in the new Storm Drainage Master Plan. Significant rainfall events during the 2018-2019 rainy season confirmed areas that are prone to flooding and flood mitigation projects are included in this budget. Additional projects for the current budget term include design and feasibility analysis 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

		2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	-	-	-	-	-
4120	Extra Help Wages	-	-	-	-	-
4150	Fringe Benefits	3,177	-	165	-	-
TOTAL PERSONNEL		**$ 3,177**	**$ -**	**$ 165**	**$ -**	**$ -**
	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	-	-	-	-	-
4280	Legal Expense	398	500	500	1,500	500
4365	Printing	-	-	-	500	-
4450	Professional Services	101,832	551,848	269,840	70,000	20,000
TOTAL MAINTENANCE & OPERATIONS		**$ 102,230**	**$ 552,348**	**$ 270,340**	**$ 72,000**	**$ 20,500**
CAPITAL OUTLAY						
4510	Orh At Dawn Way Drain Impr	14,896	228,504	55,920	190,000	856,000
4510	Caletti Ave Drainage Improve	-	52,000	-	-	-
4510	Shiloh Road at Caletti Ave Drainage	-	52,000	-	45,000	209,000
4510	Pruitt Creek At Shiloh				45,000	83,400
4510	Starr Creek Tributary					263,000
4510	Hall Park Detention Basin					356,000
4510	Windsor Creek Flood Control					65,000
TOTAL CAPITAL OUTLAY		**$ 14,896**	**$ 332,504**	**$ 55,920**	**$ 280,000**	**$ 1,832,400**
TOTAL EXPENDITURE		**$ 120,304**	**$ 884,852**	**$ 326,425**	**$ 352,000**	**$ 1,852,900**

POLICE MITIGATION SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2017-18	2018-19	2019-20	2020-21
Estimated Beginning Fund Balance	$ -	$ 25,294	$ 25,294	$ 25,294
Estimated Revenue	25,364	-	-	-
Transfers-In	-	-	-	-
Estimated Funds Available	25,364	25,294	25,294	25,294
Estimated Expenditures	70	-	-	-
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	70	-	-	-
Estimated Ending Fund Balance	$ 25,294	$ 25,294	$ 25,294	$ 25,294

EXPLANATION OF RESERVES

	2017-18	2018-19	2019-20	2020-21
Contingencies	$ 25,294	$ 25,294	$ 25,294	$ 25,294
Fund Balance	$ 25,294	$ 25,294	$ 25,294	$ 25,294

POLICE MITIGATION FUND REVENUE SUMMARY

	2017-18 ACTUAL REVENUE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
USE OF MONEY & PROPERTY					
3655 Capacity Fees - Non Residential	364	2,500	-	-	-
USE OF MONEY & PROPERTY					
3918 Transfer-In - Capital Replacement	25,000	-	-	-	-
TOTAL REVENUES	$ 25,364	$ 2,500	$ -	$ -	$ -

POLICE MITIGATION FUND - 235
DEPARTMENT SUMMARY

	2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	70	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 70**	**$ -**	**$ -**	**$ -**	**$ -**

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:

There are no significant changes for this fiscal year.

POLICE MITIGATION FUND - 235-50
DEPARTMENT DETAIL

	2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
MAINTENANCE & OPERATIONS					
4435 Operational Expense	70	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS	**$ 70**	**$ -**	**$ -**	**$ -**	**$ -**
CAPITAL OUTLAY					
4510 Corp Yard & Civic Ctr Pavement Maint	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURE	**$ 70**	**$ -**	**$ -**	**$ -**	**$ -**

FIRE MITIGATION FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2017-18	2018-19	2019-20	2020-21
Estimated Beginning Fund Balance	$ 201,750	$ 212,056	$ 240,056	$ 268,071
Estimated Revenue	10,806	28,000	28,015	28,030
Transfers-In	-	-	-	-
Estimated Funds Available	212,556	240,056	268,071	296,101
Estimated Expenditures	500	-	-	-
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	500	-	-	-
Estimated Ending Fund Balance	$ 212,056	$ 240,056	$ 268,071	$ 296,101

EXPLANATION OF RESERVES

	2017-18	2018-19	2019-20	2020-21
Contingencies	$ 212,056	$ 240,056	$ 268,071	$ 296,101
Fund Balance	$ 212,056	$ 240,056	$ 268,071	$ 296,101

FIRE MITIGATION FUND REVENUE SUMMARY

	2017-18 ACTUAL REVENUE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
USE OF MONEY & PROPERTY					
3410 Interest On Investments	2,898	3,030	3,000	3,015	3,030
CHARGES FOR SERVICES					
3655 Capacity Fees - Non Residential	7,907	75,000	25,000	25,000	25,000
TOTAL REVENUES	$ 10,806	$ 78,030	$ 28,000	$ 28,015	$ 28,030

FIRE MITIGATION - 240-10
DEPARTMENT SUMMARY

	2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	500	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 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:

There are no significant changes for this fiscal year.

FIRE MITIGATION - 240-10
DEPARTMENT DETAIL

	2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
CAPITAL OUTLAY					
4540 Equipment Acquisition	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

DEBT SERVICE FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2017-18	2018-19	2019-20	2020-21
Estimated Beginning Fund Balance	$ 527,322	$ 319,598	$ 112,791	$ 6,905,447
Estimated Revenue	1,188	1,000	7,301,005	1,010
Transfers-In	242,822	241,013	541,648	742,043
Estimated Funds Available	771,332	561,611	7,955,444	7,648,500
Estimated Expenditures	451,735	448,820	449,997	450,728
Transfers-Out	-	-	600,000	6,700,000
Total Est. Expenditures & Transfers-Out	451,735	448,820	1,049,997	7,150,728
Estimated Ending Fund Balance	$ 319,598	$ 112,791	$ 6,905,447	$ 497,772

EXPLANATION OF RESERVES

	2017-18	2018-19	2019-20	2020-21
Contingencies	319,598	112,791	6,905,447	497,772
Fund Balance	$ 319,598	$ 112,791	$ 6,905,447	$ 497,772

DEBT SERVICE FUND REVENUE SUMMARY

		2017-18 ACTUAL REVENUE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
USE OF MONEY & PROPERTY						
3410	Interest On Investments	965	12,815	1,000	1,005	1,010
3411	Interest On Invest - Trustee	-	-	-	-	-
OTHER FINANCING SOURCES						
3855	Bond Proceeds	-	-	-	7,300,000	-
3931	Transfer-In - Debt Service	243,046	241,013	241,013	541,648	742,043
3931	Transfer In - Successor Agency					
3931	Transfer In - Public Facilities Fund					
3931	Transfer In - Water Reclamation Admin					
3931	Transfer In - Water Admin					
3998	Other Financing Sources					
TOTAL REVENUES		$ 244,010	$ 253,828	$ 242,013	$ 7,842,653	$ 743,053

DEBT SERVICE FUND - 310-40
DEPARTMENT SUMMARY

	2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	451,735	448,820	448,820	449,997	450,728
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	600,000	6,700,000
TOTAL	**$ 451,735**	**$ 448,820**	**$ 448,820**	**$ 1,049,997**	**$ 7,150,728**

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.

Included in this budget are bond proceeds of $7.3M to fund the Windsor River Road/ Windsor Road roundabout project. Annual payments are projected at approximately $500K for 20 years.

DEBT SERVICE FUND - 310-40
DEPARTMENT DETAIL

		2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
MAINTENANCE & OPERATIONS						
4225	L/T Prin-Equipment Cop'S	379,600	384,900	384,900	395,300	405,500
4226	L/T Int - Equipment Cop'S	70,485	61,420	61,420	52,197	42,728
4459	Fiscal Agent Fees	1,650	2,500	2,500	2,500	2,500
TOTAL MAINTENANCE & OPERATIONS		**$ 451,735**	**$ 448,820**	**$ 448,820**	**$ 449,997**	**$ 450,728**
OTHER FINANCING USES						
4998	Other Financing Uses	-	-	-	600,000	6,700,000
TOTAL OTHER FINANCING USES		**$ -**	**$ -**	**$ -**	**$ 600,000**	**$ 6,700,000**
TOTAL EXPENDITURE		**$ 451,735**	**$ 448,820**	**$ 448,820**	**$ 1,049,997**	**$ 7,150,728**

WATER RECLAMATION OPERATING FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2017-18	2018-19	2019-20	2020-21
Estimated Beginning Working Capital	$ 4,351,210	$ 2,661,936	$ 1,611,581	$ 967,957
Estimated Revenue	8,499,170	9,484,100	10,063,075	10,446,952
Transfers-In	103,261	102,996	104,709	104,757
Estimated Funds Available	12,953,640	12,249,032	11,779,365	11,519,666
Estimated Expenditures	8,639,945	8,960,186	10,514,046	10,570,633
Transfers-Out	1,651,760	1,677,264	297,362	535,946
Total Est. Expenditures & Transfers-Out	10,291,705	10,637,450	10,811,409	11,106,579
Estimated Ending Working Capital	$ 2,661,936	$ 1,611,581	$ 967,957	$ 413,087

EXPLANATION OF RESERVES

	2017-18	2018-19	2019-20	2020-21
Contingencies	$ 2,661,936	$ 1,611,581	$ 967,957	$ 413,087
Working Capital	$ 2,661,936	$ 1,611,581	$ 967,957	$ 413,087

WATER RECLAMATION OPERATING FUND REVENUE SUMMARY

		2017-18 ACTUAL REVENUE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
PROPERTY TAXES						
3010	Property Taxes	-	2,000	-	-	-
3020	Unsecured Property Taxes	-	100	-	-	-
USE OF MONEY & PROPERTY						
3410	Interest On Investments	80,863	18,100	75,000	75,375	75,752
3411	Interest On Invest - Trustee	-	-	-	-	-
RENTAL INCOME						
3420	Rental Income	45,096	260,000	45,000	90,000	92,700
CHARGES FOR SERVICES						
3670	Water Rec Sales - Residential	6,578,752	8,952,677	6,537,300	6,933,000	7,212,600
3675	Lift Station Fee	67,660	84,700	87,200	87,600	88,000
3676	Water Rec Service Chg - Residential	1,465,341	1,317,367	2,064,800	2,178,900	2,255,500
3680	Recycled Water Sales	17,139	19,500	45,300	45,525	45,750
3686	Recycled Water Service Chg-Residential	26,523	6,600	15,200	15,275	15,350
3689	Wholesale Recycled Water Sales	112,395	113,500	231,200	242,800	254,900
OTHER REVENUE						
3801	Miscellaneous Revenues	1,211	-	278,100	284,350	290,638
3802	Insurance/Damage Rebates	83	-	-	-	-
3840	Late Fee Revenue	107,851	121,000	105,000	110,250	115,763
3841	Gasoline Sales	(4,004)	-	-	-	-
OTHER FINANCING SOURCES						
3941	Transfers In	-	-	-	-	-
3941	Transfer In - General Fund	64,703	64,373	64,373	65,443	65,473
3941	Transfer In - Public Facilities Fund	38,822	38,624	38,624	39,266	39,284
3941	Transfer In - Water Rec Capital Fund	-	-	-	-	-
TOTAL REVENUES		$ 8,602,432	$ 10,998,541	$ 9,587,097	$ 10,167,784	$ 10,551,709

WATER RECLAMATION TOWN COUNCIL - 410-01
DEPARTMENT SUMMARY

	2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
NUMBER OF PERSONNEL	1.250	1.250	1.250	1.250	1.250
PERSONNEL	22,077	27,209	24,600	22,213	23,386
MAINTENANCE & OPERATIONS	36,244	27,754	25,997	35,575	38,647
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 58,321**	**$ 54,963**	**$ 50,597**	**$ 57,788**	**$ 62,033**

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 increase in election expense related to district elections and boundary maps.

WATER RECLAMATION TOWN COUNCIL - 410-01
DEPARTMENT DETAIL

		2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	7,795	9,600	9,600	9,600	9,600
4150	Fringe Benefits	13,462	17,609	14,000	12,613	13,786
4120	Extra Help Wages	821	-	1,000	-	-
TOTAL PERSONNEL		**$ 22,077**	**$ 27,209**	**$ 24,600**	**$ 22,213**	**$ 23,386**
	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	4,876	4,370	2,500	8,153	7,403
4270	Subscriptions/Memberships	4,651	4,484	5,000	5,116	5,125
4280	Legal Expense	12,075	9,000	9,000	9,625	9,625
4365	Printing	107	200	200	200	200
4435	Operational Expense	3,282	4,650	2,000	5,506	9,319
4450	Professional Services	351	3,925	3,925	5,125	5,125
4461	Town Promotion & Special Projs	-	-	-	600	600
4464	Election Expense	9,691	-	2,022	125	125
4486	Communications	1,211	1,125	1,350	1,125	1,125
TOTAL MAINTENANCE & OPERATIONS		**$ 36,244**	**$ 27,754**	**$ 25,997**	**$ 35,575**	**$ 38,647**
TOTAL EXPENDITURE		**$ 58,321**	**$ 54,963**	**$ 50,597**	**$ 57,788**	**$ 62,033**

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

	2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
NUMBER OF PERSONNEL	1.625	1.625	1.625	1.500	1.500
PERSONNEL	300,696	237,057	241,094	228,354	237,851
MAINTENANCE & OPERATIONS	53,863	29,997	24,563	107,862	95,121
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 354,559**	**$ 267,054**	**$ 265,657**	**$ 336,216**	**$ 332,972**

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:

Increases in expenditures include additional funds 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.

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

		2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	154,229	172,908	172,908	153,473	158,699
4120	Extra Help Wages	21,689	4,000	8,100	8,250	8,250
4150	Fringe Benefits	124,778	60,149	60,086	66,631	70,902
TOTAL PERSONNEL		**$ 300,696**	**$ 237,057**	**$ 241,094**	**$ 228,354**	**$ 237,851**
	Administrative Assistant	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
	Assistant Town Manager	-	-	-	-	-
	Assistant Town Manager/ASD	*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*	*0.250*
	Senior Administrative Assistant	*0.250*	*0.250*	*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*
		1.625	*1.625*	*1.625*	*1.500*	*1.500*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	3,679	4,263	4,263	5,113	5,113
4260	Professional Development	859	675	1,000	936	936
4261	Educational Incentive	-	500	-	-	-
4270	Subscriptions/Memberships	791	1,459	1,000	1,650	1,634
4280	Legal Expense	14,508	12,500	10,000	15,000	15,000
4290	Legal Notices	93	2,000	-	2,500	2,500
4355	Office Supplies	689	1,250	1,000	1,250	1,250
4360	Postage	61	250	250	250	250
4365	Printing	-	1,350	500	1,450	1,450
4425	Computer Expense	503	375	375	775	625
4435	Operational Expense	971	275	275	17,675	13,175
4450	Professional Services	30,401	3,950	5,000	59,500	51,375
4452	Contractual Services	-	-	-	-	-
4461	Town Promotion & Special Projs	371	250	-	863	913
4486	Communications	936	900	900	900	900
TOTAL MAINTENANCE & OPERATIONS		**$ 53,863**	**$ 29,997**	**$ 24,563**	**$ 107,862**	**$ 95,121**
TOTAL EXPENDITURE		**$ 354,559**	**$ 267,054**	**$ 265,657**	**$ 336,216**	**$ 332,972**

WATER RECLAMATION HUMAN RESOURCES - 410-12
DEPARTMENT SUMMARY

	2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
NUMBER OF PERSONNEL	1.250	1.250	1.250	1.000	1.000
PERSONNEL	168,235	166,026	152,744	148,052	152,511
MAINTENANCE & OPERATIONS	45,181	41,750	36,175	45,715	42,465
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 213,416**	**$ 207,776**	**$ 188,919**	**$ 193,767**	**$ 194,976**

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:

No significant changes or expenditures.

WATER RECLAMATION HUMAN RESOURCES - 410-12
DEPARTMENT DETAIL

		2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	111,569	113,016	103,975	101,505	103,213
4120	Extra Help Wages	12,725	-	-	-	-
4150	Fringe Benefits	43,941	53,010	48,769	46,547	49,298
TOTAL PERSONNEL		**$ 168,235**	**$ 166,026**	**$ 152,744**	**$ 148,052**	**$ 152,511**
	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*	*-*	*-*
		1.250	*1.250*	*1.250*	*1.000*	*1.000*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	3,298	6,750	5,000	5,500	6,500
4251	Educational Development	-	1,250	-	1,250	1,250
4256	Recruitment	20,468	5,000	5,000	6,250	6,250
4260	Professional Development	1,017	525	525	450	450
4270	Subscriptions/Memberships	192	750	250	625	625
4280	Legal Expense	9,443	11,250	15,000	15,000	10,000
4355	Office Supplies	10	1,000	300	-	-
4360	Postage	-	1,000	200	-	-
4425	Computer Expense	6,130	5,125	7,000	6,750	5,000
4435	Operational Expense	2,955	4,125	1,000	7,625	7,625
4450	Professional Services	1,318	4,375	1,500	1,875	1,875
4452	Contractual Services	-	-	-	-	2,500
4486	Communications	350	600	400	390	390
TOTAL MAINTENANCE & OPERATIONS		**$ 45,181**	**$ 41,750**	**$ 36,175**	**$ 45,715**	**$ 42,465**
TOTAL EXPENDITURE		**$ 213,416**	**$ 207,776**	**$ 188,919**	**$ 193,767**	**$ 194,976**

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	3.795	3.795	2.820	4.340	4.340
PERSONNEL	404,400	440,860	441,987	571,807	594,960
MAINTENANCE & OPERATIONS	273,666	222,860	283,620	249,215	258,478
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 678,066**	**$ 663,720**	**$ 725,607**	**$ 821,021**	**$ 853,437**

DESCRIPTION:

The Administrative Services Department provides Town-wide services associated with Finance, Information Technology, Property and Risk Management (including self-insurance), and Contract Management. 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) to service locations within the Town of Windsor.

SIGNIFICANT CHANGES:

In the past two years the Department continues to focus on 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 Assistant Town Manager/Administrative Services Director (split 50% in Town Manager's Office and 50% in Administrative Services Department). 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 savings due to delays in filling vacant positions and a return to full staffing levels in FY2019-20.

This budget also includes the cost to complete a Business Process and Improvement Study to increase efficiency and effectiveness of town-wide processes.

WATER RECLAMATION ADMINISTRATIVE SERVICES - 410-40
DEPARTMENT DETAIL

		2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	280,831	315,446	283,901	396,477	409,332
4120	Extra Help Wages	16,229	3,750	51,400	11,306	11,306
4150	Fringe Benefits	107,340	121,664	106,685	164,024	174,321
TOTAL PERSONNEL		**$ 404,400**	**$ 440,860**	**$ 441,987**	**$ 571,807**	**$ 594,960**
	Accounting & Audit Manager	*0.250*	*0.250*	*-*	*0.250*	*0.250*
	Administrative Assistant	*-*	*-*	*-*	*0.425*	*0.425*
	Accounting Specialist	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
	Accounting Technician	*0.250*	*0.250*	*-*	*0.250*	*0.250*
	Administrative Assistant	*0.425*	*0.425*	*0.425*	*0.420*	*0.420*
	Senior Administrative Assistant	*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*	*0.250*
	Assistant Town Manager/ASD	*0.125*	*0.125*	*0.125*		
	Deputy Finance Director	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
	Risk Manager	*-*	*-*	*-*	*0.350*	*0.350*
	Information Systems Manager	*0.250*	*0.250*	*0.250*	*0.350*	*0.350*
	Management Analyst	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
	Utility Maintenance Worker	*-*	*-*	*-*	*0.025*	*0.025*
	Meter Specialist	*0.475*	*0.475*	*-*	*-*	*-*
		3.795	*3.795*	*2.820*	*4.340*	*4.340*
MAINTENANCE & OPERATIONS						
4215	Bad Debts	11,765	10,198	70,000	30,348	31,258
4216	Overage/Under	-	5	45	88	88
4220	Bank Charges	(6,983)	-	-	-	-
4250	Mtgs,Conf,Trvl,Training	3,663	4,976	2,500	8,102	8,202
4257	Training	-	-	-	-	-
4260	Professional Development	2,446	1,604	1,600	2,054	2,054
4261	Educational Incentive	21	1,250	1,200	500	500
4270	Subscriptions/Memberships	743	1,526	1,200	1,369	1,369
4280	Legal Expense	6,525	7,500	4,000	2,500	2,500
4325	Vehicle Maintenance	44	258	-	-	-
4330	Equipment Maintenance	-	-	-	-	-
4355	Office Supplies	1,483	3,844	1,200	2,211	2,258
4360	Postage	11,321	12,399	9,000	12,981	13,371
4365	Printing	10,566	9,970	9,970	12,529	11,617
4425	Computer Expense	124,629	141,849	141,849	75,143	75,116
4435	Operational Expense	2,111	2,106	2,106	150	155
4450	Professional Services	30,177	18,000	30,000	85,235	93,985
4452	Contractual Services	72,692	5,950	5,950	15,750	15,750
4475	Rents & Leases	-	-	-	-	-
4486	Communications	2,463	1,425	3,000	255	255
TOTAL MAINTENANCE & OPERATIONS		**$ 273,666**	**$ 222,860**	**$ 283,620**	**$ 249,215**	**$ 258,478**
TOTAL EXPENDITURE		**$ 678,066**	**$ 663,720**	**$ 725,607**	**$ 821,021**	**$ 853,437**

WATER RECLAMATION ENGINEERING - 410-63
DEPARTMENT SUMMARY

	2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
NUMBER OF PERSONNEL	3.430	3.430	3.430	3.830	3.830
PERSONNEL	473,514	515,721	516,521	614,234	624,035
MAINTENANCE & OPERATIONS	438,766	910,654	580,970	749,738	654,738
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 912,280**	**$ 1,426,375**	**$ 1,097,491**	**$ 1,363,972**	**$ 1,278,773**

DESCRIPTION:

This portion of the Water Reclamation Operating budget is for the engineering and environmental program support to Water Reclamation activities. In addition to inhouse staff of engineers and program managers, outside support is provided by contract engineers and project managers.

SIGNIFICANT CHANGES AND 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 repairing and replacing aging treatment plant equipment and facilities.
Significant projects and activities for the FY2019-21 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 installation

WATER RECLAMATION ENGINEERING - 410-63
DEPARTMENT DETAIL

		2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	345,594	356,220	356,220	419,845	423,432
4120	Extra Help Wages	15,774	22,700	23,500	46,250	46,250
4150	Fringe Benefits	112,146	136,801	136,801	148,139	154,352
TOTAL PERSONNEL		**$ 473,514**	**$ 515,721**	**$ 516,521**	**$ 614,234**	**$ 624,035**
	Administrative Assistant	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
	Assistant Engineer	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
	Associate Engineer	*0.450*	*0.450*	*0.450*	*0.500*	*0.500*
	Deputy Director of Engineering	*0.150*	*0.150*	*0.150*	*0.200*	*0.200*
	Deputy Director of Water and Environme	*0.400*	*0.400*	*0.400*	*0.500*	*0.500*
	Engineering Tech	*0.200*	*0.200*	*0.200*	*0.500*	*0.500*
	Environmental Program Manager	*0.330*	*0.330*	*0.330*	*0.330*	*0.330*
	Project Manager	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
	Public Works Director/Town Engineer	*0.400*	*0.400*	*0.400*	*0.350*	*0.350*
	Public Works Inspector	*-*	*-*	*-*	*0.250*	*0.250*
	Senior Administrative Assistant	*0.100*	*0.100*	*0.100*	*0.200*	*0.200*
	Senior Civil Engineer	*0.200*	*0.200*	*0.200*	*0.250*	*0.250*
	Senior Engineering Technician	*0.200*	*0.200*	*0.200*	*-*	*-*
	Senior Public Works Inspector	*0.250*	*0.250*	*0.250*	*-*	*-*
		3.430	*3.430*	*3.430*	*3.830*	*3.830*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	2,880	9,620	9,620	8,500	8,500
4260	Professional Development	2,108	1,638	2,108	1,938	1,938
4261	Educational Incentive	-	-	-	1,000	1,000
4270	Subscriptions/Memberships	794	1,500	500	4,000	4,000
4280	Legal Expense	31,209	6,000	12,000	6,500	6,500
4290	Legal Notices	-	-	-	-	-
4355	Office Supplies	42	500	500	1,000	1,000
4360	Postage	-	500	500	2,750	2,750
4365	Printing	-	1,000	1,000	1,000	1,000
4425	Computer Expense	2,500	2,500	1,500	5,500	5,500
4435	Operational Expense	-	1,500	500	2,000	2,000
4445	Permits & Licenses	2,135	5,000	7,135	4,350	4,350
4450	Professional Services	395,897	869,537	533,121	679,750	584,750
4452	Contractual Services	-	7,500	8,927	18,750	18,750
4458	Lab Testing & Supplies	641	3,859	3,359	7,500	7,500
4486	Communications	561	-	200	5,200	5,200
TOTAL MAINTENANCE & OPERATIONS		**$ 438,766**	**$ 910,654**	**$ 580,970**	**$ 749,738**	**$ 654,738**
TOTAL EXPENDITURE		**$ 912,280**	**$ 1,426,375**	**$ 1,097,491**	**$ 1,363,972**	**$ 1,278,773**

WATER RECLAMATION FACILITIES - 410-76
DEPARTMENT SUMMARY

	2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
NUMBER OF PERSONNEL	1.120	1.120	1.120	1.860	1.860
PERSONNEL	127,687	99,125	99,757	218,238	224,144
MAINTENANCE & OPERATIONS	29,882	43,405	39,506	51,328	49,477
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 157,568**	**$ 142,530**	**$ 139,263**	**$ 269,566**	**$ 273,621**

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:

There are no significant changes. The focus will be on maintaining the existing facilities and completing projects by priority.

WATER RECLAMATION FACILITIES - 410-76
DEPARTMENT DETAIL

		2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	78,785	62,481	62,481	143,303	144,979
4120	Extra Help Wages	6,004	3,918	4,900	4,245	4,245
4150	Fringe Benefits	42,898	32,726	32,376	70,690	74,920
TOTAL PERSONNEL		**$ 127,687**	**$ 99,125**	**$ 99,757**	**$ 218,238**	**$ 224,144**
	Maintenance Worker	*0.250*	*0.250*	*0.250*	*-*	*-*
	Maintenance Worker I	*0.030*	*0.030*	*0.030*	*0.060*	*0.060*
	Maintenance Worker II	*0.435*	*0.435*	*0.435*	*0.580*	*0.580*
	Parks & Facilities Superintendent	*0.125*	*0.125*	*0.125*	*0.270*	*0.270*
	Parks Maintenance Supervisor	*-*	*-*	*-*	*0.200*	*0.200*
	Senior Administrative Assistant	*0.125*	*0.125*	*0.125*	*0.270*	*0.270*
	Senior Maintenance Worker	*0.155*	*0.155*	*0.155*	*0.480*	*0.480*
		1.120	*1.120*	*1.120*	*1.860*	*1.860*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	-	613	613	375	725
4260	Professional Development	313	299	400	659	659
4280	Legal Expense	509	250	250	250	250
4310	Custodial Expense	8,228	15,941	15,941	14,625	15,075
4315	Gasoline, Oil & Diesel	1,422	1,375	1,375	1,500	1,500
4325	Vehicle Maintenance	101	325	325	725	725
4330	Equipment Maintenance	-	250	250	250	250
4335	Structures/Improvements Maint	4,322	5,000	1,000	9,000	6,250
4355	Office Supplies	-	300	300	300	300
4360	Postage	-	25	25	38	38
4370	Parts & Supplies	1,819	1,750	1,750	4,250	4,250
4435	Operational Expense	5,709	5,630	5,630	6,350	6,350
4452	Contractual Services	5,994	11,452	11,452	11,506	11,605
4475	Rents & Leases	1,216	-	-	-	-
4486	Communications	249	195	195	1,500	1,500
TOTAL MAINTENANCE & OPERATIONS		**$ 29,882**	**$ 43,405**	**$ 39,506**	**$ 51,328**	**$ 49,477**
TOTAL EXPENDITURE		**$ 157,568**	**$ 142,530**	**$ 139,263**	**$ 269,566**	**$ 273,621**

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

	2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
NUMBER OF PERSONNEL	1.100	1.100	1.100	1.800	1.800
PERSONNEL	119,160	134,290	134,090	265,381	274,464
MAINTENANCE & OPERATIONS	26,780	117,805	37,242	88,560	89,060
CAPITAL OUTLAY	-	10,000	13,000	-	16,000
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 145,939**	**$ 262,095**	**$ 184,332**	**$ 353,941**	**$ 379,524**

DESCRIPTION:

The Water Agricultural (Ag) Reuse fund provides support for the distribution of the recycled water system to agricultural users. 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 District's recycled water customers. Customers are agricultural customers outside of Town limits.
Water Reclamation Ag Reuse fund provides for one new senior utility maintenance position in fiscal year 2019-2020. This additional staff is needed to address the new NPDES permit requirement for reduction of phosphorus in its discharge to Mark West Creek. The strategy to meet this new requirement is to minimize discharge to the creek and irrigate District-owned Ag lands with more recycled water. This new position would allow staff to perform more of the work inhouse rather than rely solely on temporary workers and contractors. This will ultimately save costs to the Town, and better controls over the timing of the Ag irrigation. This new position would be funded 75% to this department fund and 25% to Water Reclamation Maintenance (410-87).

SIGNIFICANT CHANGES AND EXPENDITURES:

Projects for Fiscal Year 2019-2021 include:

- Emphasis on agricultural land application to reduce off-season discharge
- Continued collaboration with the City of Santa Rosa and Sonoma County Water Agency regarding storage joint use to provide reliable recycle water to the District's customers
- Annual site supervisor training with all agricultural reuse customers

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

		2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	75,871	77,123	77,123	139,786	144,642
4120	Extra Help Wages	11,792	13,500	14,900	60,000	60,000
4150	Fringe Benefits	31,496	43,667	42,067	65,595	69,822
TOTAL PERSONNEL		**$ 119,160**	**$ 134,290**	**$ 134,090**	**$ 265,381**	**$ 274,464**
	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	*0.100*	*0.100*	*0.100*	*0.100*	*0.100*
	Senior Utility Maintenance Worker	*0.500*	*0.500*	*0.500*	*1.000*	*1.000*
	Utility Maintenance Worker I	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
	Utility Maintenance Worker II	*0.050*	*0.050*	*0.050*	*0.250*	*0.250*
	Engineer	*-*	*-*	*-*	*0.100*	*0.100*
	Utility System Superintendent2	*0.100*	*0.100*	*0.100*	*-*	*-*
		1.100	*1.100*	*1.100*	*1.800*	*1.800*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	336	5,000	200	2,400	2,400
4260	Professional Development	205	405	150	360	360
4261	Educational Incentive	-	-	-	1,000	1,000
4270	Subscriptions/Memberships	340	2,250	150	1,000	1,000
4280	Legal Expense	1,092	1,200	400	1,000	1,000
4315	Gasoline, Oil & Diesel	200	-	-	4,000	4,000
4325	Vehicle Maintenance	852	7,500	1,500	6,500	6,500
4330	Equipment Maintenance	4,636	17,000	2,700	11,000	11,000
4335	Structures/Improvements Maint	-	1,000	31	1,000	1,000
4350	Grounds Maintenance	822	600	2,400	1,000	1,000
4355	Office Supplies	568	350	375	500	500
4360	Postage	-	150	-	100	100
4365	Printing	-	500	-	250	250
4370	Parts & Supplies	2,727	13,500	4,300	13,500	13,500
4375	Small Tools	137	-	36	800	800
4425	Computer Expense	1,691	250	-	2,000	2,000
4435	Operational Expense	6,651	11,400	11,000	13,750	13,750
4445	Permits & Licenses	-	5,100	5,000	2,500	2,500
4450	Professional Services	982	13,500	-	8,000	8,000
4452	Contractual Services	2,195	33,000	6,000	13,500	13,500
4458	Lab Testing & Supplies	-	500	-	500	500
4475	Rents & Leases	2,379	1,500	2,500	2,500	3,000
4486	Communications	968	3,100	500	1,400	1,400
4487	Utilities, Gas & Electric	-	-	-	-	-
4570	Vehicle Acquisition	-	10,000	13,000	-	16,000
TOTAL MAINTENANCE & OPERATIONS		**$ 26,780**	**$ 127,805**	**$ 50,242**	**$ 88,560**	**$ 105,060**
TOTAL EXPENDITURE		**$ 145,939**	**$ 262,095**	**$ 184,332**	**$ 353,941**	**$ 379,524**

WATER RECLAMATION OPERATIONS - 410-82
DEPARTMENT SUMMARY

	2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
NUMBER OF PERSONNEL	9.730	10.480	10.480	10.850	10.850
PERSONNEL	1,303,880	1,616,058	1,409,127	1,564,522	1,602,320
MAINTENANCE & OPERATIONS	3,067,267	3,622,771	3,127,512	3,485,058	3,505,271
CAPITAL OUTLAY	3	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 4,371,150**	**$ 5,238,829**	**$ 4,536,639**	**$ 5,049,580**	**$ 5,107,591**

DESCRIPTION:

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

SIGNIFICANT CHANGES AND EXPENDITURES:

The proposed budget includes expenditures related to the issuance of a new NPDES permit with additional effluent quality requirements, most notably the reduced phosphorus limits.
Projects for Fiscal Year 2019-2021 include:

- Additional improvements and investments in SCADA (supervisorial control and data acquisition) to provide improved biological process and operator remote access control
- Continued Implementation of the Treatment Plant Modernization Study recommendations
- Odor control and equipment acquisition related to high-flow storage and biosolids removal
- Treatment process adjustments and upgrades related to the implementation of new NPDES permit in FY 2019-20

WATER RECLAMATION OPERATIONS - 410-82
DEPARTMENT DETAIL

		2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	849,270	1,025,213	922,692	981,618	993,122
4120	Extra Help Wages	113,135	130,000	78,000	120,000	120,000
4150	Fringe Benefits	341,475	460,845	408,436	462,904	489,198
TOTAL PERSONNEL		**$ 1,303,880**	**$ 1,616,058**	**$ 1,409,127**	**$ 1,564,522**	**$ 1,602,320**
	Administrative Assistant	*0.400*	*0.400*	*0.400*	*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	*0.700*	*0.700*	*0.700*	*0.700*	*0.700*
	Utility Maintenance Mechanic	*-*	*0.750*	*0.750*	*0.750*	*0.750*
	Maintenance Worker II	*0.030*	*0.030*	*0.030*		
	Management Analyst	*0.400*	*0.400*	*0.400*	*0.400*	*0.400*
	Senior Administrative Assistant	*0.500*	*0.500*	*0.500*	*0.200*	*0.200*
	Senior Wastewater System Operator	*2.000*	*2.000*	*2.000*		
	Treatment Plant Superintendent	*1.000*	*1.000*	*1.000*	*1.000*	*1.000*
	Laboratory Analyst				*0.700*	*0.700*
	Utility Maintenance Worker I	*0.200*	*0.200*	*0.200*	*0.200*	*0.200*
	Wastewater System Operator II	*4.000*	*4.000*	*4.000*	*2.000*	*2.000*
	Wastewater System Operator III	*-*	*-*	*-*	*4.000*	*4.000*
	Wastewater System Supervisor	*-*	*-*	*-*	*-*	*-*
		9.730	*10.480*	*10.480*	*10.850*	*10.850*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	5,071	16,500	1,600	9,650	9,650
4260	Professional Development	2,056	3,469	3,469	3,565	3,565
4261	Educational Incentive	111	2,000	2,000	2,000	2,000
4270	Subscriptions/Memberships	4,221	6,500	2,400	4,500	4,500
4280	Legal Expense	9,102	2,000	2,000	5,000	5,000
4310	Custodial Expense	14	2,000	-	1,500	1,500
4315	Gasoline, Oil & Diesel	21,051	60,000	19,000	30,000	30,000
4325	Vehicle Maintenance	28,791	25,000	20,000	25,000	25,000
4330	Equipment Maintenance	157,304	201,761	209,000	322,000	232,500
4335	Structures/Improvements Maint	59,654	50,000	3,000	52,500	49,500
4350	Grounds Maintenance	6,277	35,000	-	5,000	5,000
4355	Office Supplies	3,500	5,000	3,400	6,000	6,000
4360	Postage	203	2,500	500	3,200	3,200
4365	Printing	88	1,000	300	500	500
4370	Parts & Supplies	100,380	88,008	88,000	99,000	99,000
4375	Small Tools	2,405	13,000	2,000	8,000	8,000
4420	Chemicals	165,266	160,000	140,000	175,000	175,000
4425	Computer Expense	28,260	22,700	7,000	34,100	34,200
4435	Operational Expense	52,870	65,900	35,000	61,400	61,400
4445	Permits & Licenses	38,301	47,000	45,000	76,100	76,230
4450	Professional Services	36,605	140,430	88,000	89,500	62,500
4452	Contractual Services	1,656,288	1,945,403	1,710,000	1,807,793	1,922,276
4458	Lab Testing & Supplies	64,122	58,600	225,500	100,000	100,000
4465	Property Taxes/Assessments	-	-	343	-	-
4475	Rents & Leases	-	-	-	-	-
4486	Communications	31,425	19,000	20,000	13,750	13,750
4487	Utilities, Gas & Electric	593,904	650,000	500,000	550,000	575,000
TOTAL MAINTENANCE & OPERATIONS		**$ 3,067,267**	**$ 3,622,771**	**$ 3,127,512**	**$ 3,485,058**	**$ 3,505,271**
CAPITAL OUTLAY						
4540	Equipment Acquisition	-	-	-	-	-
4580	Structures/Improvements Acquis	-	-	-	-	-
TOTAL CAPITAL OUTLAY		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURE		**$ 4,371,147**	**$ 5,238,829**	**$ 4,536,639**	**$ 5,049,580**	**$ 5,107,591**

WATER RECLAMATION ADMINISTRATION - 410-85
DEPARTMENT SUMMARY

	2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	(57,110)	-	-	-	-
MAINTENANCE & OPERATIONS	1,102,570	1,109,029	1,111,393	1,203,297	1,206,905
CAPITAL OUTLAY	-	-	-	2,355	591
OTHER FINANCING USES	1,651,760	1,677,264	1,677,264	297,362	535,946
TOTAL	**$ 2,697,220**	**$ 2,786,293**	**$ 2,788,657**	**$ 1,503,014**	**$ 1,743,442**

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:

The increase in budget is attributed to additional funding for Town-wide initiatives including the General Fund portion of the Town's contribution liability to Redwood Empire Municipal Insurance Fund (REMIF), ongoing capital hardware and computer replacement program and the Capital Replacement Fund transfers for Police, Fire and other non-department specific capital expenditures.

WATER RECLAMATION ADMINISTRATION - 410-85
DEPARTMENT DETAIL

		2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
PERSONNEL						
4150	Fringe Benefits	(57,110)	-	-	-	-
TOTAL PERSONNEL		**$ (57,110)**	**$ -**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS						
4215	Bad Debts	(6,509)	-	-	-	-
4216	Overage/Under	13	-	100	-	-
4220	Bank Charges	61,288	43,106	43,106	72,000	72,000
4225	L/T Prin-Equipment Cop'S	738,625	761,020	761,020	786,342	807,114
4226	L/T Int - Equipment Cop'S	177,429	153,393	153,393	130,987	107,841
4227	Bond Cost (2014 TAB Refunding)	40	-	-	-	-
4235	Depreciation/Amortizn Expense	-	-	-	-	-
4245	Insurance	82,524	77,768	77,768	121,346	124,986
4250	Mtgs,Conf,Trvl,Training	1,048	-	-	1,000	3,500
4325	Vehicle Maintenance	141	250	250	254	260
4330	Equipment Maintenance	14,877	8,819	8,819	13,383	13,930
4355	Office Supplies	18	-	-	-	-
4425	Computer Expense	59	-	4,000	3,438	1,000
4435	Operational Expense	-	-	100	1,293	1,309
4450	Professional Services	150	3,750	3,750	12,750	12,750
4459	Fiscal Agent Fees	2,426	1,400	1,400	2,900	2,950
4475	Rents & Leases	140	1,836	-	-	-
4486	Communications	3,216	21,166	21,166	18,815	19,313
4487	Utilities, Gas & Electric	27,086	36,521	36,521	38,789	39,952
TOTAL MAINTENANCE & OPERATIONS		**$ 1,102,570**	**$ 1,109,029**	**$ 1,111,393**	**$ 1,203,297**	**$ 1,206,905**
CAPITAL OUTLAY						
4540	Equipment Acquisition	-	-	-	2,016	591
4580	Structures/Improvements Acquis	-	-	-	339	-
TOTAL CAPITAL OUTLAY		**$ -**	**$ -**	**$ -**	**$ 2,355**	**$ 591**
OTHER FINANCING USES						
4941	Transfer Out - Water Ops Loan		-	-	-	215,000
4941	Transfer Out - WR Stabilization Fund CalPERS	-	-	-	200,900	206,900
4941	Transfer Out - Facilities General Fund Subsidy	-	-	-	25,000	25,000
4941	Transfer Out - General Capital Replacement	-	25,937	25,937	20,000	37,500
4941	Transfer Out - 2012D Debt Service	51,760	51,327	51,327	51,462	51,546
4941	Transfer Out - WR Capital Fund	1,600,000	1,600,000	1,600,000	-	-
TOTAL OTHER FINANCING USES		**$ 1,651,760**	**$ 1,677,264**	**$ 1,677,264**	**$ 297,362**	**$ 535,946**
TOTAL EXPENDITURE		**$ 2,697,220**	**$ 2,786,293**	**$ 2,788,657**	**$ 1,503,014**	**$ 1,743,442**

WATER RECLAMATION MAINTENANCE - 410-87
DEPARTMENT SUMMARY

	2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
NUMBER OF PERSONNEL	5.050	5.050	5.050	4.600	4.600
PERSONNEL	444,228	542,112	515,589	589,050	606,416
MAINTENANCE & OPERATIONS	258,957	303,648	144,700	273,493	273,793
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 703,185**	**$ 845,760**	**$ 660,289**	**$ 862,543**	**$ 880,209**

DESCRIPTION:

The Water Reclamation Maintenance division supports the daily operation of the wastewater collection system. The wastewater collection system consists of approximately 94 miles of sewer mains, two sewer lift stations and approximately 1,700 manholes.

SIGNIFICANT CHANGES AND EXPENDITURES:

Projects for Fiscal Year 2019-2021 include:

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

WATER RECLAMATION MAINTENANCE - 410-87
DEPARTMENT DETAIL

		2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	292,925	340,234	306,211	358,939	367,021
4120	Extra Help Wages	41,501	32,400	41,000	71,000	71,000
4150	Fringe Benefits	109,801	169,478	168,378	159,111	168,395
TOTAL PERSONNEL		**$ 444,228**	**$ 542,112**	**$ 515,589**	**$ 589,050**	**$ 606,416**
	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*
	Engineer	-	-	-	*0.300*	*0.300*
	Management Analyst	*0.100*	*0.100*	*0.100*	*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*	*1.000*	*1.000*
	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*	*0.750*	*0.750*
	Utility System Superintendent	*0.300*	*0.300*	*0.300*	-	-
		5.050	*5.050*	*5.050*	*4.600*	*4.600*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	1,756	6,250	1,000	6,000	6,000
4260	Professional Development	673	1,668	200	1,368	1,368
4261	Educational Incentive	-	-	-	1,000	1,000
4270	Subscriptions/Memberships	752	2,250	600	1,100	1,100
4280	Legal Expense	2,241	1,200	800	1,200	1,200
4315	Gasoline, Oil & Diesel	22	-	-	15,000	15,000
4325	Vehicle Maintenance	48,289	5,500	25,000	20,000	20,000
4330	Equipment Maintenance	13,551	27,000	5,700	15,000	15,000
4335	Structures/Improvements Maint	193	600	-	600	600
4350	Grounds Maintenance	180	75	100	2,000	2,000
4355	Office Supplies	814	350	500	500	500
4360	Postage	-	150	-	100	100
4365	Printing	-	500	-	250	250
4370	Parts & Supplies	6,626	18,575	5,500	13,575	13,575
4375	Small Tools	525	2,300	2,000	1,700	1,700
4420	Chemicals	-	250	-	200	200
4425	Computer Expense	2,866	2,000	-	2,000	2,000
4435	Operational Expense	7,803	28,700	6,500	20,750	20,750
4445	Permits & Licenses	3,996	6,100	5,000	6,400	6,700
4450	Professional Services	-	-	-	-	-
4452	Contractual Services	165,570	196,480	90,000	160,650	160,650
4458	Lab Testing & Supplies	-	600	-	600	600
4465	Property Taxes/Assessments	-	-	-	-	-
4486	Communications	3,101	3,100	1,800	3,500	3,500
4487	Utilities, Gas & Electric	-	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS		**$ 258,957**	**$ 303,648**	**$ 144,700**	**$ 273,493**	**$ 273,793**
TOTAL EXPENDITURE		**$ 703,185**	**$ 845,760**	**$ 660,289**	**$ 862,543**	**$ 880,209**

WATER RECLAMATION STABILIZATION FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2017-18	2018-19	2019-20	2020-21
Estimated Beginning Fund Balance	$ 750,000	$ 750,000	$ 750,000	$ 933,000
Estimated Revenue	-	-	-	-
Transfers-In	-	-	183,000	188,500
Estimated Funds Available	750,000	750,000	933,000	1,121,500
Estimated Expenditures	-	-	-	-
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	-	-	-	-
Estimated Ending Fund Balance	$ 750,000	$ 750,000	$ 933,000	$ 1,121,500

EXPLANATION OF RESERVES

	2017-18	2018-19	2019-20	2020-21
Contigencies	$ 750,000	$ 750,000	$ 933,000	$ 1,121,500
Fund Balance	$ 750,000	$ 750,000	$ 933,000	$ 1,121,500

WATER RECLAMATION STABILIZATION FUND REVENUE SUMMARY

		2017-18 ACTUAL REVENUE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
USE OF MONEY & PROPERTY						
3410	Interest On Investments	-	-	-	-	-
OTHER FINANCING SOURCES						
3941	Transfer In - WR Stabilization Fund	-	-	-	-	-
3918	Transfer Out - WR Stabilization Fund CalPERS	-	-	-	183,000	188,500
TOTAL REVENUES		$ -	$ -	$ -	$ 183,000	$ 188,500

WATER RECLAMATION STABILIZATION - 420
DEPARTMENT SUMMARY

	2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 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

	2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
MAINTENANCE & OPERATIONS					
4435 Operational Expense	-	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

WATER RECLAMATION CAPITAL FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2017-18	2018-19	2019-20	2020-21
Estimated Beginning Working Capital	$ 6,261,497	$ 7,556,541	$ 8,083,178	$ 6,120,950
Estimated Revenue	205,250	209,107	211,272	213,502
Transfers-In	1,600,000	1,600,000	2,064,000	-
Estimated Funds Available	8,066,747	9,365,648	10,358,450	6,334,452
Estimated Expenditures	510,206	1,282,470	4,237,500	2,297,000
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	510,206	1,282,470	4,237,500	2,297,000
Estimated Ending Working Capital	$ 7,556,541	$ 8,083,178	$ 6,120,950	$ 4,037,452

EXPLANATION OF RESERVES

	2017-18	2018-19	2019-20	2020-21
Contigencies	$ 7,556,541	$ 8,083,178	$ 6,120,950	$ 4,037,452
Working Capital	$ 7,556,541	$ 8,083,178	$ 6,120,950	$ 4,037,452

WATER RECLAMATION CAPITAL FUND REVENUE SUMMARY

		2017-18 ACTUAL REVENUE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
USE OF MONEY & PROPERTY						
3410	Interest On Investments	130,163	-	120,000	120,600	121,203
3413	Connection Fee Interest Income	-	-	-	-	-
3420	Rental Income	37,603	29,000	39,107	40,672	42,299
CHARGES FOR SERVICES						
3660	Capacity Fees - Residential	-	630,000	50,000	50,000	50,000
3655	Capacity Fees - Non Residential	37,484	-	-	-	-
OTHER FINANCING SOURCES						
3801	Miscellaneous Revenues	-	-	-	-	-
3941	Transfers In	-	-	-	2,064,000	-
3943	Transfer In - WR Stabilization Fund	1,600,000	-	1,600,000	-	-
TOTAL REVENUES		$ 1,805,250	$ 659,000	$ 1,809,107	$ 2,275,272	$ 213,502

WATER RECLAMATION CAPITAL FUND - 430-82
DEPARTMENT SUMMARY

	2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	4,598	-	-	-	-
MAINTENANCE & OPERATIONS	164,725	556,344	384,000	297,000	160,000
CAPITAL OUTLAY	340,883	3,934,827	898,470	3,940,500	2,137,000
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 510,206**	**$ 4,491,171**	**$ 1,282,470**	**$ 4,237,500**	**$ 2,297,000**

DESCRIPTION:

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

SIGNIFICANT CHANGES AND EXPENDITURES:

Several projects are planned to replace aging components of the water reclamation system which are becoming susceptible to failure. Additionally, opportunities to improve energy efficiency at the plant will be identified and implemented. Contract project and construction managers will assist staff in managing capital projects. This budget also includes a replacement 1-ton truck, backhoe, and tractor needed to replace older model diesel vehicles that can no longer be retrofitted to meet state emission standards. Three new electric vehicles are proposed to replace existing gas vehicles in Public Works. This budget also includes a replacement diesel pump.

Planned projects for the FY2019-21 budget terms include:

- Algae control improvements
- Blower facility upgrades
- Rehabilitate advances wastewater treatments clarifiers, static mixer and pump replacement
- Upgrade Selector Box Aeration Basin "A"
- Rehabilitate secondary clarifiers
- Windsor River Road/Windsor Road Intersection Utility Improvements for water and wastewater utility improvements. This wastewater utility improvements would be paid by this fund, but due to fund’s low reserve balance, it is proposed that a loan from the Water Capital Fund pay for the wastewater improvements. The Water Loan would be paid back from the Water Reclamation Capital Fund on an established payment schedule.
- Headworks screen upgrade
- Water storage ponds berm repairs
- Grit classifier

WATER RECLAMATION CAPITAL FUND - 430-82
DEPARTMENT DETAIL

		2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	-	-	-	-	-
4120	Extra Help Wages	-	-	-	-	-
4150	Fringe Benefits	4,598	-	-	-	-
TOTAL PERSONNEL		**$ 4,598**	**$ -**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS						
4450	Professional Services	82,894	178,244	202,000	40,000	40,000
4452	Contractual Services	81,831	378,100	182,000	257,000	120,000
TOTAL MAINTENANCE & OPERATIONS		**$ 164,725**	**$ 556,344**	**$ 384,000**	**$ 297,000**	**$ 160,000**
CAPITAL OUTLAY						
4510	Construction	2,540	-	-	-	-
4540	Equipment Acquisition	117,635	126,000	103,000	192,000	192,000
4570	Mobile Equip & Vehicle Acquist	89,607	-	135,000	363,500	191,000
4570	Mobile Equip & Vehicle Acquist	-	91,000	-	-	-
4580	Structures/Improvements Acquis	405	-	-	-	-
4580	Structures/Improvements Acquis	72,060	-	-	-	-
4510	Influent Wet Well Screen	1,278	-	6,678	-	-
4510	Construction	6,180	-	-	-	-
4510	Influent Wet Well Screen + Grit Clsfr	-	2,365,182	75,000	-	-
4510	Rehabilitate Advanced Wastewater Trtmt	-	524,270	468,172	-	442,000
4510	Selector Box Aeration Station	-	22,000	-	94,000	742,000
4510	Rehabilitate Secondary Clarifiers	37,178	77,552	56,755	22,000	65,000
4510	WR Plant Pavement Repair/Resurface	1,365	10,000	1,365	-	15,000
4510	Treatment Plant Improvements	9,113	49,887	-	109,000	-
4510	Blower Facilities Upgrade	1,064	646,936	50,000	-	75,000
4510	Corp Yard DOC Upgrade	2,457	22,000	2,500	5,000	-
4510	WRR Intersection Utility Improvements	-	-	-	2,064,000	-
4510	AWT Static Mixer	-	-	-	68,000	-
4510	Aeration Basin Automatic Controls	-	-	-	-	60,000
4510	Mitchell Lane Pump Station	-	-	-	-	168,000
4510	Headworks Screen	-	-	-	450,000	-
4510	Sewer Access Conde	-	-	-	-	134,000
4510	Pond 7 Algae Control Improvements	-	-	-	185,000	-
4510	Recycled Water Ponds Repair	-	-	-	135,000	-
4510	Grit Classifier	-	-	-	200,000	-
4510	Replacement Pgm - FlocTank Mixer	-	-	-	53,000	53,000
TOTAL CAPITAL OUTLAY		**$ 340,883**	**$ 3,934,827**	**$ 898,470**	**$ 3,940,500**	**$ 2,137,000**
OTHER FINANCING USES						
4943	Transfer-Out-Wtr Reclam Operations	-	-	-	-	-
TOTAL OTHER FINANCING USES		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURE		**$ 510,206**	**$ 4,491,171**	**$ 1,282,470**	**$ 4,237,500**	**$ 2,297,000**

WATER OPERATING FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2017-18	2018-19	2019-20	2020-21
Estimated Beginning Working Capital	$ 5,812,446	$ 6,517,683	$ 6,810,769	$ 4,808,230
Estimated Revenue	7,078,833	6,753,000	6,986,775	7,246,677
Transfers-In	187,637	186,680	189,784	189,871
Estimated Funds Available	13,078,917	13,457,363	13,987,328	12,244,778
Estimated Expenditures	5,807,404	6,572,448	7,749,637	7,835,294
Transfers-Out	753,831	74,145	1,429,462	1,052,546
Total Est. Expenditures & Transfers-Out	6,561,234	6,646,593	9,179,099	8,887,840
Estimated Ending Working Capital	$ 6,517,683	$ 6,810,769	$ 4,808,230	$ 3,356,938

EXPLANATION OF RESERVES

	2017-18	2018-19	2019-20	2020-21
Contigencies	$ 6,517,683	$ 6,810,769	$ 4,808,230	$ 3,356,938
Working Capital	$ 6,517,683	$ 6,810,769	$ 4,808,230	$ 3,356,938

WATER OPERATING FUND REVENUE SUMMARY

		2017-18 ACTUAL REVENUE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
USE OF MONEY & PROPERTY						
3410	Interest On Investments	74,398	22,243	75,000	75,375	75,752
3411	Interest On Invest - Trustee	130	-	-	-	-
CHARGES FOR SERVICCES						
3260	Water Permit Fees	-	-	-	-	-
3680	Water Sales	4,635,195	4,534,563	3,899,200	4,056,800	4,220,800
3685	Backflow Prevention Fee	114,243	97,999	103,000	106,100	109,300
3686	Water Service Charge	2,190,118	1,530,438	2,348,500	2,410,600	2,491,900
3687	Meter Installation	2,144	4,000	-	-	-
3688	Fire Flow Test Fee	-	-	-	-	-
3689	Wholesale Recycled Water Sales	-	-	237,300	246,900	256,900
3690	Recycled Water Service Chg	-	-	-	-	-
OTHER REVENUE						
3801	Miscellaneous Revenues	3,425	3,000	10,000	10,000	10,000
3802	Insurance/Damage Rebates	83	-	-	-	-
3808	Scwa Reimbursement Revenue	-	90,000	-	-	-
3809	Pays Installation Increment Revenue	-	-	-	-	-
3812	Pays Measure Revenue	114	-	35,000	35,000	35,000
3813	Pays Activity Charge Revenue (7%)	19,085	-	5,000	5,000	5,000
3840	Late Fee Revenue	39,898	40,000	40,000	41,000	42,025
3841	Gasoline Sales	-	50,000	-	-	-
OTHER FINANCING SOURCES						
3944	Transfer In-Water Ops	-	-	-	-	-
3944	Transfer In - General Fund	64,703	65,497	64,373	65,443	65,473
3944	Transfer In - Public Facilities Fund	38,822	39,299	38,624	39,266	39,284
3944	Transfer In - Water Capital Fund	84,113	85,147	83,684	85,075	85,114
TOTAL REVENUES		$ 7,266,470	$ 6,562,186	$ 6,939,680	$ 7,176,559	$ 7,436,548

WATER TOWN COUNCIL - 440-01
DEPARTMENT SUMMARY

	2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
NUMBER OF PERSONNEL	1.250	1.250	1.250	1.250	1.250
PERSONNEL	22,197	27,209	28,159	22,213	23,386
MAINTENANCE & OPERATIONS	36,056	27,754	30,609	35,575	38,647
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 58,254**	**$ 54,963**	**$ 58,768**	**$ 57,788**	**$ 62,033**

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 increase in election expense related to district elections and boundary maps.

WATER TOWN COUNCIL - 440-01
DEPARTMENT DETAIL

		2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	7,796	9,600	9,600	9,600	9,600
4120	Extra Help Wages	889	-	900	-	-
4150	Fringe Benefits	13,513	17,609	17,659	12,613	13,786
TOTAL PERSONNEL		**$ 22,197**	**$ 27,209**	**$ 28,159**	**$ 22,213**	**$ 23,386**
	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	4,779	4,370	4,000	8,153	7,403
4270	Subscriptions/Memberships	4,651	4,484	4,484	5,116	5,125
4280	Legal Expense	11,988	9,000	9,000	9,625	9,625
4365	Printing	107	200	200	200	200
4435	Operational Expense	3,281	4,650	2,500	5,506	9,319
4450	Professional Services	351	3,925	3,925	5,125	5,125
4461	Town Promotion & Special Projs	-	-	-	600	600
4464	Election Expense	9,688	-	5,000	125	125
4486	Communications	1,211	1,125	1,500	1,125	1,125
TOTAL MAINTENANCE & OPERATIONS		**$ 36,056**	**$ 27,754**	**$ 30,609**	**$ 35,575**	**$ 38,647**
TOTAL EXPENDITURE		**$ 58,254**	**$ 54,963**	**$ 58,768**	**$ 57,788**	**$ 62,033**

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

	2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
NUMBER OF PERSONNEL	1.625	1.625	1.625	1.500	1.500
PERSONNEL	233,074	237,057	295,586	228,429	237,926
MAINTENANCE & OPERATIONS	53,178	29,997	54,622	107,736	94,995
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 286,251**	**$ 267,054**	**$ 350,208**	**$ 336,165**	**$ 332,921**

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:

Increases in expenditures include additional funds 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.

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

		2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	154,229	172,908	205,000	153,473	158,699
4120	Extra Help Wages	21,688	4,000	30,500	8,250	8,250
4150	Fringe Benefits	57,157	60,149	60,086	66,706	70,977
TOTAL PERSONNEL		**$ 233,074**	**$ 237,057**	**$ 295,586**	**$ 228,429**	**$ 237,926**
	Administrative Assistant	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
	Assistant Town Manager	*-*	*-*	*-*	*-*	*-*
	Assistant Town Manager/ASD	*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*	*0.250*
	Senior Administrative Assistant	*0.250*	*0.250*	*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*
		1.625	*1.625*	*1.625*	*1.500*	*1.500*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	3,692	4,263	4,263	5,113	5,113
4260	Professional Development	858	675	900	810	810
4261	Educational Incentive	-	500	-	-	-
4270	Subscriptions/Memberships	791	1,459	1,459	1,650	1,634
4280	Legal Expense	13,843	12,500	12,500	15,000	15,000
4290	Legal Notices	93	2,000	2,000	2,500	2,500
4355	Office Supplies	689	1,250	1,250	1,250	1,250
4360	Postage	61	250	250	250	250
4365	Printing	-	1,350	1,350	1,450	1,450
4425	Computer Expense	503	375	375	775	625
4435	Operational Expense	972	275	275	17,675	13,175
4450	Professional Services	30,367	3,950	30,000	59,500	51,375
4452	Contractual Services	-	-	-	-	-
4461	Town Promotion & Special Projs	371	250	-	863	913
4486	Communications	936	900	-	900	900
TOTAL MAINTENANCE & OPERATIONS		**$ 53,178**	**$ 29,997**	**$ 54,622**	**$ 107,736**	**$ 94,995**
TOTAL EXPENDITURE		**$ 286,251**	**$ 267,054**	**$ 350,208**	**$ 336,165**	**$ 332,921**

WATER HUMAN RESOURCES - 440-12
DEPARTMENT SUMMARY

	2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
NUMBER OF PERSONNEL	1.250	1.250	1.250	1.000	1.000
PERSONNEL	168,232	166,026	169,316	148,052	152,511
MAINTENANCE & OPERATIONS	45,121	40,750	37,180	45,715	42,465
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 213,353**	**$ 206,776**	**$ 206,496**	**$ 193,767**	**$ 194,976**

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:

No significant changes or expenditures.

WATER HUMAN RESOURCES - 440-12
DEPARTMENT DETAIL

		2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	111,568	113,016	105,000	101,505	103,213
4120	Extra Help Wages	12,725	-	10,256	-	-
4150	Fringe Benefits	43,939	53,010	54,060	46,547	49,298
TOTAL PERSONNEL		**$ 168,232**	**$ 166,026**	**$ 169,316**	**$ 148,052**	**$ 152,511**
	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*	*-*	*-*
	Principal Human Resources Analyst	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
		1.250	*1.250*	*1.250*	*1.000*	*1.000*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	3,690	6,750	4,500	5,500	6,500
4251	Educational Development	-	1,250	1,250	1,250	1,250
4256	Recruitment	20,093	5,000	2,000	6,250	6,250
4260	Professional Development	1,017	525	525	450	450
4270	Subscriptions/Memberships	192	750	750	625	625
4280	Legal Expense	9,366	11,250	15,000	15,000	10,000
4355	Office Supplies	10	500	100	-	-
4360	Postage	-	500	-	-	-
4425	Computer Expense	6,130	5,125	7,000	6,750	5,000
4435	Operational Expense	2,955	4,125	2,955	7,625	7,625
4450	Professional Services	1,318	4,375	2,500	1,875	1,875
4452	Contractual Services	-	-	-	-	2,500
4486	Communications	350	600	600	390	390
TOTAL MAINTENANCE & OPERATIONS		**$ 45,121**	**$ 40,750**	**$ 37,180**	**$ 45,715**	**$ 42,465**
TOTAL EXPENDITURE		**$ 213,353**	**$ 206,776**	**$ 206,496**	**$ 193,767**	**$ 194,976**

WATER ADMINISTRATIVE SERVICES - 440-40
DEPARTMENT SUMMARY

	2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
NUMBER OF PERSONNEL	3.805	3.805	3.805	4.360	4.360
PERSONNEL	424,607	441,719	417,860	573,725	597,026
MAINTENANCE & OPERATIONS	261,836	222,863	227,032	222,272	230,726
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 686,443**	**$ 664,582**	**$ 644,892**	**$ 795,996**	**$ 827,752**

DESCRIPTION:

The Administrative Services Department provides Town-wide services associated with Finance, Information Technology, Property and Risk Management (including self-insurance), and Contract Management. 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) to service locations within the Town of Windsor.

SIGNIFICANT CHANGES:

In the past two years the Department continues to focus on 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 Assistant Town Manager/Administrative Services Director (split 50% in Town Manager's Office and 50% in Administrative Services Department). 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 savings due to delays in filling vacant positions and a return to full staffing levels in FY2019-20.

This budget also includes the cost to complete a Business Process and Improvement Study to increase efficiency and effectiveness of town-wide processes.

WATER ADMINISTRATIVE SERVICES - 440-40
DEPARTMENT DETAIL

		2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	281,477	316,069	284,462	397,829	410,751
4120	Extra Help Wages	35,640	3,750	26,500	11,306	11,346
4150	Fringe Benefits	107,490	121,900	106,898	164,590	174,929
TOTAL PERSONNEL		**$ 424,607**	**$ 441,719**	**$ 417,860**	**$ 573,725**	**$ 597,026**
	Accounting & Audit Manager	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
	Accounting Specialist	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
	Accounting Technician	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
	Administrative Assistant	*0.855*	*0.855*	*0.855*	*0.425*	*0.425*
	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*
	Assistant Town Manager/ASD	*0.125*	*0.125*	*0.125*	*-*	*-*
	Administrative Services Director	*-*	*-*	*-*	*0.250*	*0.250*
	Deputy Finance Director	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
	Risk Manager	*-*	*-*	*-*	*0.350*	*0.350*
	Management Analyst	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
	Information Systems Manager	*-*	*-*	*-*	*0.350*	*0.350*
	Meter Specialist	*0.475*	*0.475*	*0.475*	*-*	*-*
	Administrative Assistant	*-*	*-*	*-*	*0.430*	*0.430*
	Senior Administrative Assistant	*-*	*-*	*-*	*0.430*	*0.430*
	Utility Maintenance Worker	*-*	*-*	*-*	*0.025*	*0.025*
	Information Systems Manager	*0.250*	*0.250*	*0.250*	*-*	*-*
		3.805	*3.805*	*3.805*	*4.360*	*4.360*
MAINTENANCE & OPERATIONS						
4215	Bad Debts	5,734	10,198	6,500	3,372	3,473
4216	Overage/Under	-	5	50	88	88
4220	Bank Charges	7,068	-	-	-	-
4250	Mtgs,Conf,Trvl,Training	3,496	4,976	3,000	8,102	8,202
4256	Recruitment	-	-	-	-	-
4257	Training	-	-	-	-	-
4260	Professional Development	2,446	1,607	1,607	2,087	2,087
4261	Educational Incentive	21	1,250	1,250	500	500
4270	Subscriptions/Memberships	743	1,526	750	1,369	1,369
4280	Legal Expense	6,524	7,500	7,500	2,500	2,500
4325	Vehicle Maintenance	44	258	-	-	-
4330	Equipment Maintenance	-	-	-	-	-
4355	Office Supplies	1,483	3,844	2,500	2,211	2,258
4360	Postage	11,321	12,399	12,000	12,981	13,371
4365	Printing	10,566	9,970	9,970	12,529	11,617
4425	Computer Expense	123,918	141,849	141,849	75,143	75,116
4435	Operational Expense	2,111	2,106	2,106	150	155
4450	Professional Services	25,045	18,000	28,000	85,235	93,985
4452	Contractual Services	58,903	5,950	5,950	15,750	15,750
4475	Rents & Leases	-	-	-	-	-
4486	Communications	2,414	1,425	4,000	255	255
TOTAL MAINTENANCE & OPERATIONS		**$ 261,836**	**$ 222,863**	**$ 227,032**	**$ 222,272**	**$ 230,726**
TOTAL EXPENDITURE		**$ 686,443**	**$ 664,582**	**$ 644,892**	**$ 795,996**	**$ 827,752**

WATER ENGINEERING - 440-63
DEPARTMENT SUMMARY

	2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
NUMBER OF PERSONNEL	3.430	3.430	3.430	3.730	3.730
PERSONNEL	466,245	515,721	497,771	596,453	606,237
MAINTENANCE & OPERATIONS	232,000	1,043,563	698,242	813,028	716,028
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 698,245**	**$ 1,559,284**	**$ 1,196,013**	**$ 1,409,481**	**$ 1,322,265**

DESCRIPTION:

This portion of the Water Operating budget is for the engineering and environmental program support to Water activities. In addition to inhouse staff of engineers and program managers, outside support is provided by contract engineers and project managers.

SIGNIFICANT CHANGES AND EXPENDITURES:

Significant expenditures for the upcoming budget include various engineering studies and technical support due to the Town's ongoing water right 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 a member agency of the Santa Rosa Plain Groundwater Sustainability Agency and will be subjected to the GSA groundwater use fees. Water engineering will include contract and consulting engineers to fill the engineering needs for performance of the studies and the capital improvement projects.

WATER ENGINEERING - 440-63
DEPARTMENT DETAIL

		2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	345,594	356,220	356,220	405,630	409,217
4120	Extra Help Wages	8,426	22,700	4,750	46,250	46,250
4150	Fringe Benefits	112,224	136,801	136,801	144,573	150,770
TOTAL PERSONNEL		**$ 466,245**	**$ 515,721**	**$ 497,771**	**$ 596,453**	**$ 606,237**
	Administrative Assistant	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
	Assistant Engineer	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
	Associate Engineer	*0.450*	*0.450*	*0.450*	*0.500*	*0.500*
	Deputy Director of Engineering	*0.150*	*0.150*	*0.150*	*0.100*	*0.100*
	Deputy Director of Water and Environme	*0.400*	*0.400*	*0.400*	*0.500*	*0.500*
	Engineering Tech	*0.200*	*0.200*	*0.200*	*0.500*	*0.500*
	Environmental Program Manager	*0.330*	*0.330*	*0.330*	*0.330*	*0.330*
	Project Manager	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
	Public Works Director/Town Engineer	*0.400*	*0.400*	*0.400*	*0.350*	*0.350*
	Public Works Inspector	*-*	*-*	*-*	*0.250*	*0.250*
	Senior Administrative Assistant	*0.100*	*0.100*	*0.100*	*0.200*	*0.200*
	Senior Civil Engineer	*0.200*	*0.200*	*0.200*	*0.250*	*0.250*
	Senior Engineering Technician	*0.200*	*0.200*	*0.200*	*-*	*-*
	Senior Public Works Inspector	*0.250*	*0.250*	*0.250*	*-*	*-*
		3.430	*3.430*	*3.430*	*3.730*	*3.730*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	1,944	12,000	12,000	7,750	7,750
4260	Professional Development	2,108	1,638	1,638	1,878	1,878
4270	Subscriptions/Memberships	869	2,100	1,100	2,100	2,100
4280	Legal Expense	3,103	1,500	2,293	7,500	9,500
4290	Legal Notices	-	-	-	-	-
4355	Office Supplies	20	500	100	1,000	1,000
4360	Postage	-	600	-	2,750	2,750
4365	Printing	-	1,500	600	500	500
4425	Computer Expense	2,621	2,500	2,500	5,500	5,500
4435	Operational Expense	2,135	5,500	5,620	2,000	2,000
4445	Permits & Licenses	-	-	-	4,450	4,450
4450	Professional Services	217,792	1,002,725	660,387	748,750	649,750
4452	Contractual Services	-	7,500	10,000	18,750	18,750
4458	Lab Testing & Supplies	589	5,500	1,154	7,500	7,500
4486	Communications	821	-	850	2,600	2,600
TOTAL MAINTENANCE & OPERATIONS		**$ 232,000**	**$ 1,043,563**	**$ 698,242**	**$ 813,028**	**$ 716,028**
TOTAL EXPENDITURE		**$ 698,245**	**$ 1,559,284**	**$ 1,196,013**	**$ 1,409,481**	**$ 1,322,265**

WATER FACILITIES - 440-76
DEPARTMENT SUMMARY

	2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
NUMBER OF PERSONNEL	1.120	1.120	1.120	-	-
PERSONNEL	91,092	99,125	87,503	4,595	4,595
MAINTENANCE & OPERATIONS	29,897	49,016	44,572	50,669	48,818
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 120,989**	**$ 148,141**	**$ 132,075**	**$ 55,264**	**$ 53,413**

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:

There are no significant changes. The focus will be on maintaining the existing facilities and completing projects by priority.

WATER FACILITIES - 440-76
DEPARTMENT DETAIL

		2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	55,914	62,481	53,109	-	-
4120	Extra Help Wages	5,552	3,918	6,875	4,245	4,245
4150	Fringe Benefits	29,626	32,726	27,520	350	350
TOTAL PERSONNEL		**$ 91,092**	**$ 99,125**	**$ 87,503**	**$ 4,595**	**$ 4,595**
	Maintenance Worker	*0.250*	*0.250*	*0.250*	-	-
	Maintenance Worker I	*0.030*	*0.030*	*0.030*	-	-
	Maintenance Worker II	*0.435*	*0.435*	*0.435*	-	-
	Parks & Facilities Superintendent	*0.125*	*0.125*	*0.125*	-	-
	Parks Maintenance Supervisor	-	-	-	-	-
	Senior Administrative Assistant	*0.125*	*0.125*	*0.125*	-	-
	Senior Maintenance Worker	*0.155*	*0.155*	*0.155*	-	-
		1.120	*1.120*	*1.120*	-	-
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	-	613	650	375	725
4260	Professional Development	313	299	299	-	-
4280	Legal Expense	506	250	120	250	250
4310	Custodial Expense	8,228	15,941	14,000	14,625	15,075
4315	Gasoline, Oil & Diesel	1,422	1,375	1,375	1,500	1,500
4325	Vehicle Maintenance	101	325	325	725	725
4330	Equipment Maintenance	-	250	250	250	250
4335	Structures/Improvements Maint	4,322	5,000	1,500	9,000	6,250
4355	Office Supplies	-	300	300	300	300
4360	Postage	-	25	25	38	38
4370	Parts & Supplies	1,819	1,750	1,750	4,250	4,250
4435	Operational Expense	5,708	11,260	10,850	6,350	6,350
4452	Contractual Services	6,013	11,433	11,433	11,506	11,605
4475	Rents & Leases	1,216	-	-	-	-
4486	Communications	249	195	1,695	1,500	1,500
TOTAL MAINTENANCE & OPERATIONS		**$ 29,897**	**$ 49,016**	**$ 44,572**	**$ 50,669**	**$ 48,818**
TOTAL EXPENDITURE		**$ 120,989**	**$ 148,141**	**$ 132,075**	**$ 55,264**	**$ 53,413**

WATER OPERATIONS - 440-83
DEPARTMENT SUMMARY

	2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
NUMBER OF PERSONNEL	9.470	9.720	9.720	11.100	11.100
PERSONNEL	1,231,081	1,299,575	1,248,925	1,396,693	1,440,507
MAINTENANCE & OPERATIONS	1,974,041	1,852,044	1,614,699	2,234,587	2,331,667
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 3,205,122**	**$ 3,151,619**	**$ 2,863,624**	**$ 3,631,280**	**$ 3,772,174**

DESCRIPTION:

The Water Maintenance and Operations budget supports the daily operation of the District's water system including treatment, storage, and distribution system. 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. Water operations is funded through water rates.

SIGNIFICANT CHANGES AND EXPENDITURES:

This budget includes rehabilitation and preventative maintenance of the District's Russian River wells and booster pumping systems. Budget also supports temporary/seasonal employees to aid during summer months when the backlog for preventative maintenance is high.

Annual costs for purchases of water from the Sonoma County Water Agency 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 that water purchased from the Sonoma County Water Agency will increase by 6% each fiscal year. Subcharges for Russian River diversion water is estimated to increase by 6% in year 1 and 10% in year 2. In addition, power costs are expected to increase by 6% each fiscal year. The District continues to work on the acquisition of its own water rights permit with the State Water Resources Control Board for direct diversion rather than being under the Sonoma County Water Agency permit.

WATER OPERATIONS - 440-83
DEPARTMENT DETAIL

		2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	739,419	791,232	791,232	872,542	891,002
4120	Extra Help Wages	121,760	102,000	61,500	102,000	102,000
4150	Fringe Benefits	369,903	406,343	396,193	422,151	447,505
TOTAL PERSONNEL		**$ 1,231,081**	**$ 1,299,575**	**$ 1,248,925**	**$ 1,396,693**	**$ 1,440,507**
	Administrative Assistant	*0.400*	*0.400*	*0.400*	*0.400*	*0.400*
	Deputy Director of Operations	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
	Environmental Program Manager	*0.300*	*0.300*	*0.300*	*0.300*	*0.300*
	Industrial Mechanic	*-*	*0.250*	*0.250*	*0.250*	*0.250*
	Maintenance Worker II	*0.480*	*0.480*	*0.480*	*1.310*	*1.310*
	Management Analyst	*0.300*	*0.300*	*0.300*	*0.300*	*0.300*
	Engineer I	*-*	*-*	*-*	*0.400*	*0.400*
	Laboratory Analyst I/II	*-*	*-*	*-*	*0.300*	*0.300*
	Senior Admin Assistant	*0.200*	*0.200*	*0.200*	*-*	*-*
	Senior Administrative Assistant	*-*	*-*	*-*	*0.200*	*0.200*
	Senior Maintenance Worker	*0.120*	*0.120*	*0.120*	*0.120*	*0.120*
	Senior Water System Operator	*1.900*	*1.900*	*1.900*	*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*	*-*	*-*
	Utility System Superintendent	*0.400*	*0.400*	*0.400*	*-*	*-*
	Water System Operator	*-*	*-*	*-*	*2.850*	*2.850*
	Water System Operator II	*3.850*	*3.850*	*3.850*	*2.400*	*2.400*
	Water System Supervisor	*0.950*	*0.950*	*0.950*	*-*	*-*
		9.470	*9.720*	*9.720*	*11.100*	*11.100*
MAINTENANCE & OPERATIONS						
4215	Bad Debts	-	-	-	-	-
4250	Mtgs,Conf,Trvl,Training	5,063	12,150	3,600	10,800	10,800
4260	Professional Development	2,476	3,293	2,050	3,602	3,602
4261	Educational Incentive	-	-	-	2,000	2,000
4270	Subscriptions/Memberships	5,286	8,000	4,000	4,900	4,900
4280	Legal Expense	1,337	2,500	1,300	1,500	1,500
4310	Custodial Expense	5	-	-	-	-
4315	Gasoline, Oil & Diesel	17,768	40,000	15,000	25,000	25,000
4325	Vehicle Maintenance	16,851	16,000	18,000	17,000	17,000
4330	Equipment Maintenance	26,898	26,200	25,100	28,900	30,900
4335	Structures/Improvements Maint	2,216	3,100	10,280	6,250	3,250
4350	Grounds Maintenance	-	115	-	115	115
4355	Office Supplies	2,514	6,000	3,000	3,000	3,000
4360	Postage	205	600	20	500	500
4365	Printing	1,548	4,000	353	2,000	2,000
4370	Parts & Supplies	92,551	88,900	69,900	92,700	92,700
4375	Small Tools	4,185	6,500	4,000	5,500	5,500
4420	Chemicals	14,349	103,901	55,000	59,150	59,150
4425	Computer Expense	8,785	15,186	1,000	9,000	9,000
4435	Operational Expense	144,749	95,895	27,400	35,600	35,600
4445	Permits & Licenses	35,200	30,000	41,000	51,000	53,200
4450	Professional Services	3,520	29,000	6,000	35,000	30,000
4452	Contractual Services	75,218	60,612	50,000	60,600	60,600
4458	Lab Testing & Supplies	14,943	11,650	19,130	27,050	27,050
4465	Property Taxes/Assessments	957	600	66	1,000	1,000
4486	Communications	12,352	11,700	5,500	12,750	12,750
4487	Utilities, Gas & Electric	601,833	395,042	403,000	547,670	580,550
4489	Water Purchases	883,233	881,100	850,000	1,192,000	1,260,000
TOTAL MAINTENANCE & OPERATIONS		**$ 1,974,041**	**$ 1,852,044**	**$ 1,614,699**	**$ 2,234,587**	**$ 2,331,667**
TOTAL EXPENDITURE		**$ 3,205,122**	**$ 3,151,619**	**$ 2,863,624**	**$ 3,631,280**	**$ 3,772,174**

WATER RECYCLED WATER URBAN REUSE - 440-84
DEPARTMENT SUMMARY

	2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
NUMBER OF PERSONNEL	1.800	1.800	1.800	1.350	1.350
PERSONNEL	188,201	222,307	224,054	167,227	173,472
MAINTENANCE & OPERATIONS	51,263	83,825	37,806	86,940	87,040
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 239,463**	**$ 306,132**	**$ 261,860**	**$ 254,167**	**$ 260,512**

DESCRIPTION:

The Urban Recycled Water budget is funded under the water enterprise fund and purchases recycled water from the water reclamation enterprise. This department provides for the distribution of recycled water to urban customers. The recycled water system includes recycled water mains, pump stations, and related facilities for the delivery of recycled water from the treatment plant to the District's recycled water customers. Current urban reuse customers are residential customers in Vintage Greens 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 the previous year.

WATER RECYCLED WATER URBAN REUSE - 440-84
DEPARTMENT DETAIL

		2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	116,926	126,944	133,291	104,333	106,466
4120	Extra Help Wages	16,902	22,000	18,500	11,000	12,000
4150	Fringe Benefits	54,373	73,363	72,263	51,894	55,006
TOTAL PERSONNEL		**$ 188,201**	**$ 222,307**	**$ 224,054**	**$ 167,227**	**$ 173,472**
	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	*0.10*	*0.10*	*0.10*	*0.10*	*0.10*
	Enginner I				*0.20*	*0.20*
	Senior Water System Operator	*0.10*	*0.10*	*0.10*	*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*		
	Water System Operator I				*0.10*	*0.10*
	Water System Operator II	*1.15*	*1.15*	*1.15*	*0.60*	*0.60*
	Water System Supervisor	*0.05*	*0.05*	*0.05*	*0.05*	*0.05*
		1.80	*1.80*	*1.80*	*1.35*	*1.35*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	379	5,000	500	4,550	4,550
4260	Professional Development	393	650	-	440	440
4270	Subscriptions/Memberships	438	2,250	600	900	900
4280	Legal Expense	52	1,200	-	800	800
4315	Gasoline, Oil & Diesel	-	-	-	4,000	4,000
4325	Vehicle Maintenance	807	7,500	1,200	7,500	7,500
4330	Equipment Maintenance	3,890	9,500	2,500	12,000	12,000
4335	Structures/Improvements Maint	-	1,000	106	500	500
4350	Grounds Maintenance	-	-	-	-	-
4355	Office Supplies	580	350	500	400	400
4360	Postage	-	150	-	100	100
4365	Printing	-	500	-	200	200
4370	Parts & Supplies	17,847	12,800	3,000	12,800	12,800
4375	Small Tools	337	1,000	700	1,000	1,000
4425	Computer Expense	1,124	500	-	500	500
4435	Operational Expense	11,171	11,800	9,000	11,650	11,650
4445	Permits & Licenses	766	3,200	1,000	2,400	2,500
4450	Professional Services	1,313	8,500	4,000	10,000	10,000
4452	Contractual Services	11,289	14,325	14,000	15,200	15,200
4458	Lab Testing & Supplies	-	500	-	500	500
4486	Communications	877	3,100	700	1,500	1,500
4487	Utilities, Gas & Electric	-	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS		**$ 51,263**	**$ 83,825**	**$ 37,806**	**$ 86,940**	**$ 87,040**
TOTAL EXPENDITURE		**$ 239,463**	**$ 306,132**	**$ 261,860**	**$ 254,167**	**$ 260,512**

WATER ADMINISTRATION - 440-85
DEPARTMENT SUMMARY

	2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	(46,719)	-	-	-	-
MAINTENANCE & OPERATIONS	92,903	555,064	600,796	669,173	671,271
CAPITAL OUTLAY	-	-	-	2,355	591
OTHER FINANCING USES	753,831	74,145	74,145	1,429,462	1,052,546
TOTAL	**$ 800,014**	**$ 629,209**	**$ 674,941**	**$ 2,100,990**	**$ 1,724,408**

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:

The increase in budget is attributed to additional funding for Town-wide initiatives including the General Fund portion of the Town's contribution liability to Redwood Empire Municipal Insurance Fund (REMIF), ongoing capital hardware and computer replacement program and the Capital Replacement Fund transfers for Police, Fire and other non-department specific capital expenditures.

WATER ADMINISTRATION - 440-85
DEPARTMENT DETAIL

		2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
PERSONNEL						
4150	Fringe Benefits	(46,719)	-	-	-	-
TOTAL PERSONNEL		**$ (46,719)**	**$ -**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS						
4216	Overage/Under	13	-	100	-	-
4220	Bank Charges	61,288	43,106	43,106	72,000	72,000
4225	L/T Prin-Equipment Cop'S	(214,747)	260,255	260,255	270,954	276,670
4226	L/T Int - Equipment Cop'S	109,991	100,193	108,766	92,416	84,325
4227	Bond Cost (2014 TAB Refunding)	40	-	1,000	-	-
4235	Depreciation/Amortizn Expense	-	-	-	-	-
4245	Insurance	82,524	77,768	108,978	121,346	124,986
4246	Insurance Claims	-	-	-	-	-
4250	Mtgs,Conf,Trvl,Training	1,048	-	50	1,000	1,000
4325	Vehicle Maintenance	141	250	100	254	260
4330	Equipment Maintenance	14,877	8,819	8,819	13,383	13,930
4355	Office Supplies	18	-	-	-	-
4365	Printing	-	-	-	-	-
4370	Parts & Supplies	4,372	-	4,500	19,835	20,826
4425	Computer Expense	5	-	4,500	3,438	1,000
4435	Operational Expense	-	-	50	1,293	1,309
4450	Professional Services	150	3,750	2,000	12,750	12,750
4459	Fiscal Agent Fees	2,426	1,400	1,400	2,900	2,950
4475	Rents & Leases	140	1,836	1,836	-	-
4486	Communications	3,532	21,166	18,815	18,815	19,313
4487	Utilities, Gas & Electric	27,086	36,521	36,521	38,789	39,952
TOTAL MAINTENANCE & OPERATIONS		**$ 92,903**	**$ 555,064**	**$ 600,796**	**$ 669,173**	**$ 671,271**
CAPITAL OUTLAY						
4540	Equipment Acquisition	-	-	-	2,016	591
4580	Structures/Improvements Acquis	-	-	-	339	-
TOTAL CAPITAL OUTLAY		**$ -**	**$ -**	**$ -**	**$ 2,355**	**$ 591**
OTHER FINANCING USES						
4944	Transfer Out - Water Stabilization Fund	753,831	74,145	74,145	400,000	-
4944	Transfer Out - Water Stabilization Fund CalPERS				183,000	188,500
4944	Transfer Out - Facilities General Fund Subsidy				25,000	25,000
4944	Transfer Out - General Capital Replacement				20,000	37,500
4944	Transfer Out - 2012D Debt Service				51,462	51,546
4944	Transfer Out - Water Capital Replacement				750,000	750,000
TOTAL OTHER FINANCING USES		**$ 753,831**	**$ 74,145**	**$ 74,145**	**$ 1,429,462**	**$ 1,052,546**
TOTAL EXPENDITURE		**$ 800,015**	**$ 629,209**	**$ 674,941**	**$ 2,100,990**	**$ 1,724,408**

WATER CONSERVATION - 440-86
DEPARTMENT SUMMARY

	2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
NUMBER OF PERSONNEL	1.000	1.000	1.000	0.950	0.950
PERSONNEL	145,891	144,294	140,302	117,781	118,116
MAINTENANCE & OPERATIONS	59,308	271,000	117,414	226,420	219,270
CAPITAL OUTLAY	47,902	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 253,100**	**$ 415,294**	**$ 257,716**	**$ 344,201**	**$ 337,386**

DESCRIPTION:

The Water Conservation budget provides funding for the development and continued operation of the Town's water demand management programs, which are an integral component of the Town's long-term water supply plan. The budget includes elements like rebate incentives for turf grass removal, business rebates for efficient technology upgrades, water saving fixture give-a-ways like faucet aerators and showerheads, water use efficiency social marketing campaigns, and other education programs targeting the general public, businesses, schools, and staff.

SIGNIFICANT CHANGES AND EXPENDITURES:

There is no significant change in this fund from the previous year.

WATER CONSERVATION - 440-86
DEPARTMENT DETAIL

		2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	97,658	93,324	93,324	92,681	93,016
4120	Extra Help Wages	6,795	10,000	6,000	25,000	25,000
4150	Fringe Benefits	41,438	40,970	40,978	100	100
TOTAL PERSONNEL		**$ 145,891**	**$ 144,294**	**$ 140,302**	**$ 117,781**	**$ 118,116**
	Administrative Assistant	*0.050*	*0.050*	*0.050*	*0.100*	*0.100*
	Senior Administrative Assistant	*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*	*0.700*	*0.700*
	Meter Specialist	*0.050*	*0.050*	*0.050*	-	-
	Public Works Director/Town Engineer	-	-	-	-	-
		1.000	*1.000*	*1.000*	*0.950*	*0.950*
MAINTENANCE & OPERATIONS						
4215	Bad Debts	8	-	36	150	150
4250	Mtgs,Conf,Trvl,Training	2,394	2,200	1,550	4,900	4,900
4260	Professional Development	147	540	1,973	-	-
4270	Subscriptions/Memberships	2,967	2,950	3,242	3,550	3,550
4280	Legal Expense	10,520	6,000	1,500	6,000	6,000
4315	Gasoline, Oil & Diesel	-	-	100	500	500
4325	Vehicle Maintenance	-	500	-	500	500
4355	Office Supplies	79	100	100	200	200
4360	Postage	7	6,400	3,000	7,000	7,000
4365	Printing	2,801	14,900	5,133	15,750	15,750
4370	Parts & Supplies	-	19,500	-	-	-
4410	Advertising	-	3,000	1,200	3,000	3,000
4425	Computer Expense	121	-	-	2,150	-
4435	Operational Expense	6,667	70,300	16,000	96,800	96,800
4450	Professional Services	32,759	118,000	82,500	83,000	78,000
4452	Contractual Services	-	24,750	-	1,000	1,000
4486	Communications	837	1,860	1,080	1,920	1,920
TOTAL MAINTENANCE & OPERATIONS		**$ 59,308**	**$ 271,000**	**$ 117,414**	**$ 226,420**	**$ 219,270**
CAPITAL OUTLAY						
4570	Vehicle Acquisition	47,902	-	-	-	-
TOTAL CAPITAL OUTLAY		47,902	-	-	**$ -**	-
TOTAL EXPENDITURE		**$ 253,100**	**$ 415,294**	**$ 257,716**	**$ 344,201**	**$ 337,386**

WATER STABILIZATION FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2017-18	2018-19	2019-20	2020-21
Estimated Beginning Fund Balance	$ 850,000	$ 850,000	$ 850,000	$ 1,450,900
Estimated Revenue		-	-	-
Transfers-In	-	-	600,900	206,900
Estimated Funds Available	850,000	850,000	1,450,900	1,657,800
Estimated Expenditures	-	-	-	-
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	-	-	-	-
Estimated Ending Fund Balance	$ 850,000	$ 850,000	$ 1,450,900	$ 1,657,800

EXPLANATION OF RESERVES

	2017-18	2018-19	2019-20	2020-21
Contigencies	$ 850,000	$ 850,000	$ 1,450,900	$ 1,657,800
Fund Balance	$ 850,000	$ 850,000	$ 1,450,900	$ 1,657,800

WATER STABILIZATION FUND REVENUE SUMMARY

		2017-18 ACTUAL REVENUE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
USE OF MONEY & PROPERTY						
3410	Interest On Investments	-	-	-	-	-
OTHER FINANCING SOURCES						
3918	Transfer In	-	-	-	200,900	206,900
3944	Transfer In	-	-	-	400,000	-
TOTAL REVENUES		$ -	$ -	$ -	$ 600,900	$ 206,900

WATER STABILIZATION - 450
DEPARTMENT SUMMARY

	2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 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

	2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 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

	2017-18	2018-19	2019-20	2020-21
Estimated Beginning Working Capital	$ 8,718,670	$ 9,368,786	$ 9,048,918	$ 6,063,443
Estimated Revenue	81,901	214,500	159,600	159,701
Transfers-In	750,000	-	750,000	965,000
Estimated Funds Available	9,550,571	9,583,286	9,958,518	7,188,144
Estimated Expenditures	97,671	367,000	1,746,000	608,400
Transfers-Out	84,113	167,368	2,149,075	85,114
Total Est. Expenditures & Transfers-Out	181,784	534,368	3,895,075	693,514
Estimated Ending Working Capital	$ 9,368,786	$ 9,048,918	$ 6,063,443	$ 6,494,630

EXPLANATION OF RESERVES

	2017-18	2018-19	2019-20	2020-21
Contigencies	$ 9,368,786	$ 9,048,918	$ 6,063,443	$ 6,494,630
Working Capital	$ 9,368,786	$ 9,048,918	$ 6,063,443	$ 6,494,630

WATER CAPITAL FUND REVENUE SUMMARY

		2017-18 ACTUAL REVENUE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
USE OF MONEY & PROPERTY						
3410	Interest On Investments	47,998	-	20,000	20,100	20,201
CHARGES FOR SERVICES						
3655	Capacity Fees - Non Residential	33,903	-	50,000	50,000	50,000
3660	Capacity Fees - Residential	-	334,000	144,500	89,500	89,500
OTHER REVENUE						
3801	Miscellaneous Revenues	-	-	-	-	-
3941	Transfers In	-	-	-	-	215,000
3944	Transfer In-Water Ops	750,000	-	-	750,000	750,000
TOTAL REVENUES		$ 831,901	$ 334,000	$ 214,500	$ 909,600	$ 1,124,701

WATER CAPITAL - 460-83
DEPARTMENT SUMMARY

	2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
NUMBER OF PERSONNEL	0.150	0.150	0.150	-	-
PERSONNEL	(1,419)	-	-	-	-
MAINTENANCE & OPERATIONS	76,221	69,645	5,000	66,000	60,000
CAPITAL OUTLAY	22,869	3,454,716	362,000	1,680,000	548,400
OTHER FINANCING USES	84,113	167,368	167,368	2,149,075	85,114
TOTAL	**$ 181,784**	**$ 3,691,729**	**$ 534,368**	**$ 3,895,075**	**$ 693,514**

DESCRIPTION:

The water system includes facilities for the treatment, conveyance and distribution of potable water to customers and recycled water to urban reuse customers. The Water Capital funds all capital projects in the Water facilities, including water lines, pump stations, wells, reservoirs and tanks owned and operated by the Windsor Water District. This fund is also 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 Vintage Oaks subdivision, the high school and the golf course.

SIGNIFICANT CHANGES AND EXPENDITURES:

Several projects are planned to rehabilitate the water system and enhance reliability. The major capital improvement projects for the proposed FY2019-21 budgets include:

- Drilling a well in North Windsor to assess groundwater quality and the feasibility of developing a municipal well
- Security fencing project at the Shiloh Tank Sites 1, 2 and 3
- Replacement of water services in the Wild Oak neighborhood
- Transition from automatic meter readers to advanced metering infrastructure (AMI)
- Russian River well rehabilitation for enhanced system reliability
- Windsor River Road/Windsor Road Intersection Utility Improvements for water and wastewater utility improvements. The water utility improvements would be paid by this fund. Due to the Water Reclamation Capital fund's low reserve balance, a loan from the Water Capital Fund will pay for the wastewater improvements. The water loan would be paid back from the Water Reclamation Capital Fund on an established payment schedule.

This budget also includes replacement of one service truck, Public Works-shared: tractor, dump truck, and three electric vehicles.

WATER CAPITAL - 460-83
DEPARTMENT DETAIL

		2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	-	-	-	-	-
4120	Extra Help Wages	-	-	-	-	-
4150	Fringe Benefits	(1,419)	-	-	-	-
TOTAL PERSONNEL		**$ (1,419)**	**$ -**	**$ -**	**$ -**	**$ -**
	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	-	-	-	-	-
4452	Contractual Services	76,221	69,645	5,000	66,000	60,000
TOTAL MAINTENANCE & OPERATIONS		**$ 76,221**	**$ 69,645**	**$ 5,000**	**$ 66,000**	**$ 60,000**
CAPITAL OUTLAY						
4570	Mobile Equipment & Vehicle Acquisition	-	81,269	50,000	200,000	46,000
4510	Shiloh Rd Improvements	-	-	-	-	-
4510	Esposti Park New Supply Well	11,326	2,757,498	-	-	-
4510	Tank Site Enclosures	9,035	88,000	-	-	96,400
4510	Oceanview Pond Recycled Water	-	100,000	-	-	106,000
4510	Water Meter Transmitter Upgrade	51	405,949	290,000	225,000	-
4510	Corp Yard Dock Upgrade	2,457	22,000	22,000	4,000	-
4510	Russian River Well Field Flow Meter	-	-	-	50,000	300,000
4510	WRR Intersection Utility Improvement	-	-	-	1,201,000	-
TOTAL CAPITAL OUTLAY		**$ 22,869**	**$ 3,454,716**	**$ 362,000**	**$ 1,680,000**	**$ 548,400**
OTHER FINANCING USES						
4944	Transfer-Out-Cap Replacement	-	-	-	-	-
4946	Transfer-Out-Water Cap Fd	84,113	167,368	167,368	85,075	85,114
4998	Other Financing Uses	-	-	-	2,064,000	-
TOTAL OTHER FINANCING USES		**$ 84,113**	**$ 167,368**	**$ 167,368**	**$ 2,149,075**	**$ 85,114**
TOTAL EXPENDITURE		**$ 181,784**	**$ 3,691,729**	**$ 534,368**	**$ 3,895,075**	**$ 693,514**

SUCCESSOR AGENCY TO WINDSOR RDA CAPITAL FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2017-18	2018-19	2019-20	2020-21
Estimated Beginning Net Assets	$ 565,325	$ 54,959	$ 45,115	$ 557,062
Estimated Revenue	834,541	740,155	1,291,948	459,341
Transfers-In	-	-	-	-
Estimated Funds Available	1,399,866	795,115	1,337,062	1,016,403
Estimated Expenditures	6,106	20,000	50,000	100,000
Transfers-Out	1,338,800	730,000	730,000	730,000
Total Est. Expenditures & Transfers-Out	1,344,906	750,000	780,000	830,000
Estimated Ending Net Assets	$ 54,959	$ 45,115	$ 557,062	$ 186,403

EXPLANATION OF RESERVES

	2017-18	2018-19	2019-20	2020-21
Reserved for the Dissolution of the Agency	$ 54,959	$ 45,115	$ 557,062	$ 186,403
Net Assets Held in Trust	$ 54,959	$ 45,115	$ 557,062	$ 186,403

SUCCESSOR AGENCY TO WINDSOR RDA CAPITAL FUND
REVENUE SUMMARY

	2017-18 ACTUAL REVENUE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
USE OF MONEY & PROPERTY					
3410 Interest On Investments	25,386	-	8,505	8,548	8,591
PROPERTY TAX					
3070 Tax Increment Property Taxes	809,155	1,752,710	731,650	1,283,400	450,750
OTHER FINANCING SOURCES					
3998 Other Financing Sources	-	-	-	-	-
TOTAL REVENUES	$ 834,541	$ 1,752,710	$ 740,155	$ 1,291,948	$ 459,341

SUCCESSOR AGENCY TO WINDSOR RDA CAPITAL FUND - 811
DEPARTMENT SUMMARY

	2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	6,106	5,000	-	-	-
CAPITAL OUTLAY	-	250,000	20,000	50,000	100,000
OTHER FINANCING USES	1,338,800	730,000	730,000	730,000	730,000
TOTAL	**$ 1,344,906**	**$ 985,000**	**$ 750,000**	**$ 780,000**	**$ 830,000**

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.

SUCCESSOR AGENCY TO WINDSOR RDA CAPITAL FUND - 811
DEPARTMENT DETAIL

		2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
MAINTENANCE & OPERATIONS						
4260	Professional Development	-	-	-	-	-
4235	Depreciation/Amortizn Expense	-	-	-	-	-
4280	Legal Expense	-	-	-	-	-
4450	Professional Services	-	-	-	-	-
4459	Fiscal Agent Fees	5,943	5,000	-	-	-
4560	Legal and Administrative	-	250,000	20,000	50,000	100,000
TOTAL MAINTENANCE & OPERATIONS		**$ 5,943**	**$ 5,000**	**$ -**	**$ -**	**$ -**
OTHER FINANCING USES						
4901	Transfer Out-Non-Department	-	730,000	730,000	730,000	730,000
4981	Transfer-Out-Rda Cap Proj	1,338,800	-	-	-	-
4998	Other Financing Uses	-	-	-	-	-
TOTAL OTHER FINANCING USES		**$ 1,338,800**	**$ 730,000**	**$ 730,000**	**$ 730,000**	**$ 730,000**
TOTAL EXPENDITURE		**$ 1,344,743**	**$ 735,000**	**$ 730,000**	**$ 730,000**	**$ 730,000**

HOUSING AGENCY FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2017-18	2018-19	2019-20	2020-21
Estimated Beginning Fund Balance	$ 405,686	$ 411,381	$ 416,381	$ 421,381
Estimated Revenue	5,695	5,000	5,000	5,000
Transfers-In	-	-	-	-
Estimated Funds Available	411,381	416,381	421,381	426,381
Estimated Expenditures	-	-	-	-
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	-	-	-	-
Estimated Ending Fund Balance	$ 411,381	$ 416,381	$ 421,381	$ 426,381

EXPLANATION OF RESERVES

	2017-18	2018-19	2019-20	2020-21
Reserved for Hoursing	$ 411,381	$ 416,381	$ 421,381	$ 426,381
Fund Balance	$ 411,381	$ 416,381	$ 421,381	$ 426,381

HOUSING AGENCY FUND REVENUE SUMMARY

	2017-18 ACTUAL REVENUE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
USE OF MONEY & PROPERTY					
3410 Interest On Investments	5,695	20	5,000	5,000	5,000
OTHER FINANCING SOURCES					
3998 Other Financing Sources	-	-	-	-	-
TOTAL REVENUES	$ 5,695	$ 20	$ 5,000	$ 5,000	$ 5,000

HOUSING AGENCY - 821
DEPARTMENT SUMMARY

	2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 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

	2017-18	2018-19	2019-20	2020-21
Estimated Beginning Net Assets	$ 829,605	$ 833,292	$ 974,942	$ 1,032,942
Estimated Revenue	3,687	-	-	-
Transfers-In	1,338,800	731,650	1,283,400	450,750
Estimated Funds Available	2,172,092	1,564,942	2,258,342	1,483,692
Estimated Expenditures	1,338,800	590,000	1,225,400	392,750
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	1,338,800	590,000	1,225,400	392,750
Estimated Ending Net Assets	$ 833,292	$ 974,942	$ 1,032,942	$ 1,090,942

EXPLANATION OF RESERVES

	2017-18	2018-19	2019-20	2020-21
Reserved for the Retirement of Debt	$ 833,292	$ 974,942	$ 1,032,942	$ 1,090,942
Net Assets Held in Trust	$ 833,292	$ 974,942	$ 1,032,942	$ 1,090,942

SUCCESSOR AGENCY TO WINDSOR RDA DEBT RETIREMENT FUND REVENUE SUMMARY

		2017-18 ACTUAL REVENUE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
USE OF MONEY & PROPERTY						
3410	Interest On Investments	3,687	-	-	-	-
OTHER FINANCING SOURCES						
3981	Transfer In - Successor Agency	1,338,800	686,525	731,650	1,283,400	450,750
3998	Other Financing Sources	-	-	-	-	-
TOTAL REVENUES		$ 1,342,487	$ 686,525	$ 731,650	$ 1,283,400	$ 450,750

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

	2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	1,338,800	681,650	590,000	1,225,400	392,750
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 1,338,800**	**$ 681,650**	**$ 590,000**	**$ 1,225,400**	**$ 392,750**

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.

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

		2017-18 ACTUAL EXPENSE	2018-19 AMENDED BUDGET	2018-19 ESTIMATE TO 6/30/19	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
MAINTENANCE & OPERATIONS						
4225	L/T Prin-Equipment Cop'S	1,220,000	590,000	590,000	1,160,000	350,000
4226	L/T Int - Equipment Cop'S	118,800	91,650	-	65,400	42,750
4227	Bond Cost (2014 TAB Refunding)	-	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS		**$ 1,338,800**	**$ 681,650**	**$ 590,000**	**$ 1,225,400**	**$ 392,750**
OTHER FINANCING USES						
4983	Transfer-Out-General Fund	-	-	-	-	-
4998	Other Financing Uses	-	-	-	-	-
TOTAL OTHER FINANCING USES		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURE		**$ 1,338,800**	**$ 681,650**	**$ 590,000**	**$ 1,225,400**	**$ 392,750**

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.

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. 3529-19

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 2019-20 AND 2020-21

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 2019-20 and 2020-21 are hereby adopted with appropriations and projected fund balances as follows:

	APPROPRIATIONS	
	FY2019-20	FY2020-21
General Fund	$ 20,865,093	$ 21,105,427
Gas Tax Fund	1,440,966	1,456,049
Transportation Grant Fund	1,578,624	9,952,588
Transportation Development Act Fund	1,296,455	1,322,384
Asset Forfeiture Fund	45,000	15,000
Lighting & Landscaping Assessment District	2,242,521	2,269,072
Lighting & Landscaping Assessment District #2	117,504	118,421
1982 Benefit Assessment District Fund	62,700	62,700
Abandoned Vehicle Abatement Program Fund	13,185	13,239
Community Development Block Grant Fund	152,000	-
Public, Education & Governmental Grant Fund	42,000	42,000
Inclusionary Housing	1,136,000	80,000
Capital Replacement Fund - IT/Admin Svcs	295,000	165,000
Capital Replacement Fund - Parks & Recreation	325,500	72,500
Capital Replacement Fund - Non Departmental	65,000	135,000
Capital Replacement Fund - Public Works	207,500	95,000
Public Facilities Fund	217,256	217,519
Traffic Mitigation Fund	769,819	152,484
Park Development Fund	22,144	1,047,638
Drainage Mitigation Fund	352,000	1,852,900
Debt Service Fund	1,049,997	7,150,728
Water Reclamation Fund	15,048,909	13,328,579
Water Fund	13,074,174	9,581,354
Successor Agency	2,005,400	1,222,750

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 19th day of June 2019, by the following vote:

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

DOMINIC FOPPOLI, MAYOR

ATTEST:

MARIA DE LA O, TOWN CLERK

RESOLUTION NO. 3530-19

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF WINDSOR ADOPTING THE CAPITAL IMPROVEMENT PROGRAM FOR FY 2019-2024

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 2019-2024; and

WHEREAS, on May 28, 2019, pursuant to Government Code section 65402, the Planning Commission reviewed the proposed Capital Improvement Program and determined that all of the projects contained in said program are consistent with the Town of Windsor General Plan as to location, purpose and extent; and

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

WHEREAS, on May 15, 2019, the Town Council reviewed, accepted public comment and considered the Preliminary Fiscal Years 2019-2024 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 2019-2024 Capital Improvement Program is consistent with the Town of Windsor General Plan – 2040.

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 2019-2024.

PASSED, APPROVED AND ADOPTED this 19th day of June 2019 by the following vote:

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

DOMINIC FOPPOLI, MAYOR

ATTEST:

MARIA DE LA O, TOWN CLERK