

Adopted Budget



Fiscal Years
2023 – 2024
and
2024 – 2025

Town of Windsor, California

TOWN OF WINDSOR
ADOPTED OPERATING BUDGET
FISCAL YEARS 2023-24 & 2024-25

Rosa Reynoza, Mayor
Sam Salmon, Vice Mayor District 2
Debora Fudge, Councilmember District 3
Tanya Potter, Councilmember District 4
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Jeneen Peterson, Administrative Services Director

Michael Raasch, Police Chief
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FISCAL YEARS 2023-25
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
115 – ARPA Fund
125 – Grant 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
193 – Windsor Hometown Heroes Fund
195 – Tree Removal Fund
196 – Pool Creek Maintenance Fund
197 – Measure M Parks 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
241 – Fire Mitigation Fund

Debt Service Funds
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Enterprise Funds
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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 21, 2023

To: Honorable Mayor and Members of Town Council

Subject: **2023-25 Budget Message**

The Town is pleased to present the Proposed Budget for the two years beginning July 1, 2023 and ending June 30, 2025.

The Fiscal Year 2023-25 Proposed 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 FY2023-25 Proposed Budget includes $154M in appropriations made up of a $103M operating budget, a $3.3M debt service budget and a $30M capital expenditures budget.

In addition to a two-year operating budget, a five-year 2023-28 Capital Improvement Program (CIP) is being proposed to the Town Council.

Financial Management Policies

The Proposed Budget is developed and strives to adhere to 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 FY2023-25 Proposed 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.*

Additionally, the Town Council established a set of budget principles to guide current and future policy makers and staff to ensure the long-term financial sustainability of the Town. Budget principles represent foundational statements that are adopted by the Town to help guide future budget decisions. They are not, in themselves, budget decisions. Rather, they help set the framework for identifying, analyzing, considering and, ultimately, adopting various budget policy choices on how to fund the nature and level of services that the Town wishes to provide to the community.

These budget principles emphasize and/or augment existing financial management policies as evidenced in prior adopted biennial budgets. They reflect best practices of other local agencies throughout California and the United States.

A complete copy of the Town's Financial Management Policies and Guiding Budget Principles are provided in the Proposed Budget document.

Fiscal Years 2021-23

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

The Town experienced several significant events over the last two years, including, but not limited to continued recovery from pandemic-related challenges, and recent turnovers on the Town Council and the Town's boards and commissions.

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

- Adoption of Town's Strategic Plan and revised Mission, Vision and Values
- Developed a brand identity, key messages, and a logo which were used to create a webpage, print collateral, a district map, and wayfinding signage
- Completion of the Windsor Road/Windsor River Road roundabout project
- Advanced Keiser Park Master Plan Update
- Construction of Windsor Veterans Village, an affordable housing project
- Initiation of an Information Technology Master Plan
- Appointed and/or promoted new Town Manager, Town Clerk, Parks and Recreation Director and Community Development Director.
- Completed construction of the Keiser Park Dog Park
- Completed renovations of the Town Senior Center
- Completed the Information Technology Master Plan
- Completed three-year contract negotiations with labor partners
- Crosswalk Enhancements at Starr Road and Stellar Lane
- Started Townwide Streetlight LED Retrofit
- FY 2021-2023 Town Wide Street Resurfacing
- Kicked off Townwide Advanced Metering Infrastructure (AMI)

For the proposed budget, Town Departments were directed to prepare sustainable expenditure plans for Fiscal Years 2023-25 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. Pandemic-related interruptions to procuring goods and services created a backlog of projects and maintenance items that need to be addressed. This budget includes a number of projects and investments in infrastructure that restore services to pre-pandemic levels.

Town Council Strategic Plan Goals and Strategies

On February 18, 2023, the Town Council, Town Manager and Department Heads participated in a facilitated strategic planning session. Mission, vision, and values for the Town were reviewed and refined. Additionally, strategic plan goals and strategies were established.

The summary list of the Town of Windsor Strategic Plan Goals and Strategies are below:

Goal A. Fiscal Health

Goal Statement: Ensure the economic health and long-term financial viability of the Town.

Proposed Strategies

1. *Utilize long term-planning to anticipate and plan for financial needs*
2. *Identify new and expanded revenue sources that provide sufficient resources to deliver services to the community*
3. *Identify spending priorities within available resources*
4. *Expand economic development activity*
5. *Keep residents informed of the Town's financial health through transparent and open information*

Goal B. Infrastructure

Goal statement: Through a lens of sustainability and innovation, invest in the Town's infrastructure and public facilities to meet the needs of future generations.

Proposed Strategies

1. *Encourage pedestrian/cyclist safety through well-designed infrastructure projects*
2. *Improve walkability and connections between neighborhoods*
3. *Extend the lifespan of existing infrastructure assets*
4. *Create a long-term plan for Town facility needs*
5. *Make improvements and invest in water and wastewater infrastructure for future generations*
6. *Plan and design future-focused infrastructure projects to improve competitiveness for outside funding*

Goal C. Livability

Goal statement: Preserve community character by maximizing the use of existing amenities and creating future opportunities that enhance quality of life for all.

Proposed Strategies

1. *Maintain a safe community*
2. *Implement and maintain a comprehensive emergency response plan (i.e. fire, earthquakes, and climate change impacts)*
3. *Implement a Climate Action Plan to promote conservation and environmental sustainability*
4. *Encourage moderate income housing development*
5. *Connect communities and neighborhoods through the Town's programming, parks and public facilities*
6. *Capitalize on local opportunities associated with the arrival of the SMART train*
7. *Honor the Town Green as the heart of the community*

Goal D. Organizational Effectiveness

Goal statement: Achieve a high performing organization by nurturing an engaged workforce committed to a shared vision of public service.

Proposed Strategies

1. *Commit to the growth and development of employees*
2. *Encourage and accommodate cross-team collaboration*
3. *Expand the use of technology for increased effectiveness*
4. *Streamline Town systems and processes for improved efficiency and customer service*
5. *Sustain and promote the Town's positive organizational culture*

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 Proposed Budget for the FY2023-25 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
2023-25 Proposed Budget
General Fund

	FY2023-24	FY2024-25	Total
Revenues	$ 23,805,167	$ 24,926,616	$ 48,731,783
Operating Expenditures	(22,637,049)	(23,138,901)	(45,775,950)
Operating Surplus/(Deficit)	*1,168,117*	*1,787,716*	*2,955,833*
One-Time Costs and Expenditures	(1,239,020)	(970,455)	(2,209,475)
Transfers Out - Operating	(2,422,715)	(2,429,803)	(4,852,518)
Transfers Out - Other	(4,499,425)	(1,106,707)	(5,606,132)
Fund Balance, Beginning of Year	17,808,584	10,815,541	-
Fund Balance, End of Year	10,815,541	8,096,292	8,096,292
Fund Balance as % of Total Expenditures	43%	32%	
Minimum Balance Surplus/(Deficit)*	$ 4,550,600	$ 1,704,116	$ 1,704,116

* Represents Unassigned funds which excludes Assigned funds.

General Fund revenues in the FY2023-25 biennium are estimated at $48.7M. Revenues are estimated to gradually increase from $23.8M in FY2023-24 to $24.9M in FY2024-25.

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.

As currently proposed, the General Fund ending fund balance is $8M, representing 32% of annual expenditures. This is a decrease compared to the projected FY2023-24 ending fund balance of $10.8M, which represents a 43% reserve. The decrease in fund balance is primarily attributable to increased costs of operations, implementation of deferred programs, and implementation of delayed capital projects. The ending fund balance for the FY2024-25 Proposed 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 Proposed Operating Budget:

1. Revenue. Revenue projections have been made for the FY2023-25 biennium based on reasonable growth and economic assumptions. Some revenues are assumed to stabilize,

while others reflect conservative growth assumptions. Below is an outline by major revenue category:

a. Property Tax: The local property tax base remains stable, with conservative revenue growth over the last three fiscal years. The budget reflects growth of 4-5% annually.
b. Sales Tax: Sales tax projections for FY2023-25 show moderate increases in revenue as Town businesses return to pre-pandemic levels of service.
c. Transient Occupancy Tax: Revenues have made a full recovery from the pandemic. The budget reflects modest annual growth and is reflective of additional tax collections from current short-term rentals.
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 FY2022-23 actuals.

2. Personnel. The budget reflects the reallocation of an unfunded position, the Senior Management Analyst, to fund one Accountant, and reclassify the Town Clerk to the Town Clerk/Public Information Officer.

3. Capital Projects. The budget reflects several capital projects that address deferred maintenance issues. This includes a new HVAC for the Civic Center as well as some painting of buildings. Additionally, the proposed budget includes funds for the replacement of the Town Enterprise Resource Planning (ERP) system ($340K General Fund portion), and replacement of the Land Management Software ($263K).

Water and Water Reclamation Funds

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

The financial plans support requirements to maintain net revenues at a defined level to comply with debt covenants. In 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.

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 based on availability 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 Proposed Operating Budget:

1. Revenue. Revenue projections in the budget reflect the revenue forecast as provided by The Reed Group and account for the rate increases that took effect January 2021. A full rate study was completed and adopted by Council in 2020.

2. Operations Personnel. Staff are proposing the addition of one new employee. The position is a Utility Maintenance Worker in the Public Works Wastewater Department. The duties are currently being handled by outside contractors. The addition of this position ensures quick operational response, reduced spend on contractors, and continued permit compliance. This position is 100% funded by Wastewater Fund.

Water Operating Fund.
Exhibit II below summarizes the FY2023-25 Proposed Budget for the Water Operating Fund budget. The fund balance is projected to decrease from $4.9M in FY2023-24 to $4.4M in FY2024-25.

Exhibit II
2023-25 Proposed Budget
Water Operating Fund

	FY2023-24	FY2024-25	Total
Revenues	$ 8,570,577	$ 8,964,359	$ 17,534,936
Operating Expenditures	(8,881,797)	(9,208,880)	(18,090,678)
Operating Surplus / (Deficit)	*(311,220)*	*(244,521)*	*(555,742)*
One-Time Costs and Expenditures	*(185,110)*	*(152,978)*	*(338,088)*
Transfer Outs	*(5,246,113)*	*(115,648)*	*(5,361,761)*
Fund Balance, Beginning of Year	10,658,824	4,916,380	-
Fund Balance, End of Year	4,916,380	4,403,233	4,403,233

Water Reclamation Operating Fund.
Exhibit III below summarizes the FY2023-25 Proposed Budget for the Water Reclamation Operating Fund budget. The fund balance is projected to drop to $3.0M in FY2024-25.

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2023-25 Proposed Budget
Water Reclamation Operating Fund

	FY2023-24	FY2024-25	Total
Revenues	$ 12,232,864	$ 13,078,731	$ 25,311,595
Operating Expenditures	(12,899,027)	(13,444,018)	(26,343,045)
Operating Surplus / (Deficit)	*(666,163)*	*(365,288)*	*(1,031,451)*
One-Time Costs and Expenditures	*(205,110)*	*(172,978)*	*(378,088)*
Transfer Outs	*(621,113)*	*(490,648)*	*(1,111,761)*
Fund Balance, Beginning of Year	5,493,574	4,001,188	-
Fund Balance, End of Year	4,001,188	2,972,274	2,972,274

Conclusion
Following Council review of the draft budget on May 3, staff took the Capital Improvement Program to the Planning Commission for review and consistency with the General Plan on June 13, 2023, where it was approved. Staff is submitting the final proposed draft to Council at its regular meeting on June 21, 2023 for adoption.

The Town will continue monitoring 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 FY2023-25 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.

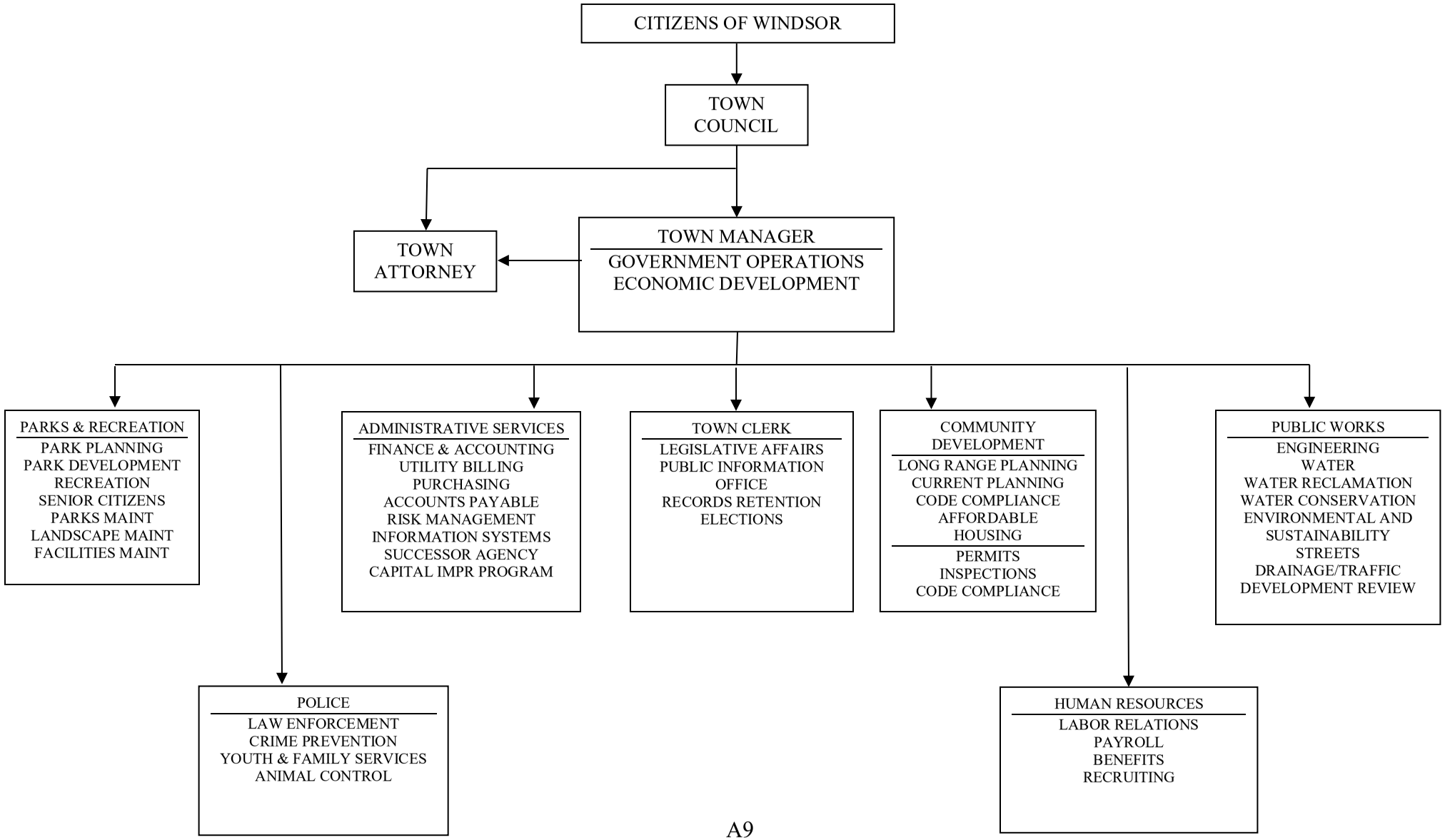
Jon Davis
Town Manager

Jeneen Peterson
Administrative Services Director

Daniel Castillo
Finance Manager

ATTACHMENT D

TOWN OF WINDSOR
ORGANIZATIONAL CHART



CAPITAL IMPROVEMENT PROGRAM
FY 2023-24 & FY 2024-25
CAPITAL PROJECTS

CIP Section	Funding	Project	FY 2023-24	FY 2024-25	Total
Parks & Facility Maintenance					
	Capital Replacement	Civic Center HVAC Upgrades	480,000	-	480,000
	Park Development	Esposti Park Improvements	-	75,000	75,000
	Park Development & Grants	Keiser Park Improvements	-	2,100,000	2,100,000
	General Fund	War Memorial Wall	50,000	-	50,000
	Measure M	Pleasant Oak Park Improvements	100,000	250,000	350,000
	Measure M & Grants	Pickleball Courts at Hiram Lewis Park	450,000	-	450,000
	Capital Replacement	Community Center Improvements	15,000	240,000	255,000
		Subtotal	**1,095,000**	**2,665,000**	**3,760,000**
Storm Drainage					
	Drainage Mitigation Fund	Hall Park Detention Basin	656,000	-	656,000
	Drainage Mitigation Fund	Shiloh Road/Pruitt Creek Twin Culvert Erosion Control	229,000	-	229,000
	Drainage Mitigation Fund	Old Redwood Highway at Dawn Way Drainage Improvements	220,000	1,027,000	1,247,000
	Drainage Mitigation Fund	Shiloh Road at Caletti Avenue Drainage Improvements	-	56,000	56,000
	Drainage Mitigation Fund	Windsor Creek Flood Control Project	-	742,000	742,000
	Drainage Mitigation Fund	Old Redwood Highway and Pleasant Avenue Drainage Improvemer	-	409,000	409,000
		Subtotal	**1,105,000**	**2,234,000**	**3,339,000**
Transportation					
	Traffic Mitigation	Crosswalk Enhancement at Brooks Road South at Natalie Drive	30,000	-	30,000
	General Fund	Wild Oak Alley Vacation	17,500	112,000	129,500
	Traffic Mitigation, General Fund	Arata Lane Interchange Phase 2B for Los Amigos Road Realignmer	140,000	-	140,000
	Traffic Mitigation, Bond Proceeds, Grants	Windsor-SMART Pedestrian Grade Separation	3,125,000	-	3,125,000
	Traffic Mitigation, General Fund, Grants	Starr Road South of ORH- Crosswalk Enhancements	36,000	175,000	211,000
	Traffic Mitigation, General Fund	Traffic Calming - Mini Roundabouts	-	60,000	60,000
	Traffic Mitigation, General Fund	Old Redwood Highway Complete Streets and Pavement Rehabilitat	250,000	-	250,000
	Traffic Mitigation, General Fund, Grants	Centralized Traffic Management System and Signal Upgrades	277,000	1,620,500	1,897,500
	General Fund, Gas Tax, Grants	FY 2023-2028 Town Wide Street Resurfacing	1,040,000	1,040,000	2,080,000
	Traffic Mitigation, General Fund	Downtown Pedestrian & Bicycle Crossing of US 101 Phase 1	750,000	-	750,000
	General Fund	East Windsor Creek Trail and Pedestrian Bridge	-	90,000	90,000
	Traffic Mitigation, General Fund	BPMP Tier 1 - Enhanced Crosswalk Locations	30,000	120,000	150,000
	Traffic Mitigation, General Fund, Other	Old Redwood Highway Complete Streets Project - Lakewood Dr to S	-	3,500,000	3,500,000
		Subtotal	**5,695,500**	**6,717,500**	**12,413,000**
Water					
	Water Capital Fund & OES Grant	Shiloh Tank Site 2 Upgrades	125,000	-	125,000
	Water Capital Fund	Mitchell Lane Recycled Water Pump Station Upgrades	952,000	-	952,000
	Water Capital Fund	ALWSZ Recycled Water Pump Station Upgrades	1,244,000	-	1,244,000
	Water Capital Fund & Water Grants	Wild Oak Water Service Replacements	5,036,000	-	5,036,000
	Water Capital Fund	Corrosion Inhibiter System	100,000	132,000	232,000
	Water Capital Fund	Off-River Groundwater Wells	3,876,000	3,366,000	7,242,000
		Subtotal	**11,333,000**	**3,498,000**	**14,831,000**
Water Reclamation					
	Water Rec Capital Fund	Influent Wet Well Screen at Water Reclamation Facility (WRF)	615,000	-	615,000
	Water Rec Capital Fund	Ultraviolet (UV) System Replacement	5,512,000	-	5,512,000
	Water Rec and Water Capital Fund	Supervisory Control and Data Acquisition System Upgrade	250,000	-	250,000
	Water Rec Capital Fund and Other	Secondary Treatment System Upgrades	1,786,000	7,819,000	9,605,000
	Water Rec Capital Fund and Other	Biosolids Handling Facility	500,000	2,918,000	3,418,000
	Water Rec Capital Fund and Other	New WRF Building	379,000	1,869,000	2,248,000
	Water Rec Capital Fund	Recycled Water Meters	75,000	-	75,000
	Other Fund Source	SS-1 Windsor River Road to Water Reclamation Facility	-	1,114,000	1,114,000
		Subtotal	**9,117,000**	**13,720,000**	**22,837,000**
		TOTAL ALL PROJECTS	**$ 28,345,500**	**$ 28,834,500**	**$ 57,180,000**

Town of Windsor

Guiding Budget Principles for
FY 2023-24 and FY 2024-25 Biennium Budget

The Town Council of the Town of Windsor establishes this set of budget principles to guide current and future policy makers and staff to ensure the long-term financial sustainability of the Town. Budget principles represent foundational statements that are adopted by the Town to help guide future budget decisions. They are not, in themselves, budget decisions. Rather, they help set the framework for identifying, analyzing, considering and, ultimately, adopting various budget policy choices on how to fund the nature and level of services that the Town wishes to provide to the community.

These budget principles emphasize and/or augment existing financial management policies as evidenced in prior adopted biennial budgets. They reflect best practices of other local agencies throughout California and the United States.

Budget Development

1. Development of the Town's biennial budget and long-range financial plan will be conducted in a transparent fashion that affords opportunities for community engagement and input.

2. Budget development will be guided by a long-term financial plan proposed by the Town Manager and adopted by the Town Council and should include considerations such as the cost of deferred maintenance and unfunded liabilities.

3. Once adopted, annual budgets should be amended only when urgency requires and should identify a specific funding source for any new priorities.

Reserve Policies

4. General Fund reserves should be maintained at a minimum of 25% (or three months) of annual operating expenditures and should not be planned to fall below 10% in any year in the long-range forecast.

5. Enterprise funds should maintain adequate reserves to meet cash flow needs and unexpected contingencies, with a minimum working capital reserve of not less than 25% of annual operating and maintenance costs.

6. Reserves will be maintained sufficient to meet debt service requirements, encumbrances, capital projects approved in prior years that are carried forward, and other reserves or designations required by contractual obligations, state law or generally accepted accounting principles.

Ongoing Resources and Operations

7. Ongoing expenditures should be supported by ongoing revenues.

8. The organization will seek to avoid dependence on temporary or unstable revenues to fund mainstream municipal services.

9. Charges for services should be sufficient to recover the full cost of related services, including direct operating costs, and other indirect costs such as capital and overhead costs.

10. General Fund revenues should not be earmarked in order to allow for maximum flexibility when making funding decisions.

Use of One-Time (Windfall) Resources

11. One-time revenues will not be used for ongoing expenditures on a continuous basis.

12. Unpredictable revenues, such as those derived from the sale of surplus land assets or inventory, will be treated as one-time revenue and will not be used to support ongoing expenses.

13. One-time resources may only be used to support one-time expenses such as capital investments or to replenish reserves.

Capital Projects

14. When capital projects are considered, all associated costs - including annual operating expenses, debt services, and any additional future costs - will be identified in order to properly assess future financial impacts.

Fiscal Sustainability Planning

15. To the extent that the long-range financial forecast indicates a structural gap between projected annual revenues and expenditures, the Town will develop and implement a fiscal sustainability plan to ensure the General Fund reserves stay within the reserve policies established by the Town Council.

16. Any structural gap in a long-term financial forecast will be addressed in such a way that it is eliminated no later than the final year of the long-range financial forecast (not to exceed 10 years).

17. Service level reductions will be implemented if other strategies are not possible or cannot be achieved in a timely fashion.

Debt Management

18. Short-term or long-term debt will not be used to support ongoing operations.

19. Long-term borrowing (three years or more) for capital facilities will be considered as an appropriate method of financial facilities that benefit more than one generation of users and to the extent that existing reserves or other one-time resources are not available.

Other Matters

20. Each enterprise fund should reflect the true cost of operation, including direct and indirect costs of services provided by the General Fund, and should be self-reliant upon fees and/or use rates paid by ratepayers.

21. Private development of residential, commercial and/or industrial properties shall pay its fair share of capital improvements that are necessary to serve the development and should not be subsidized by public funds.

Council Decision Items General Fund
2023-25 Budget Years

	2023-24			2024-25			FY2023-25	FY2023-25
	General Fund	Water	Water Rec	General Fund	Water	Water Rec	Total 2-Year General Fund	Total 2-Year All Funds
Town Manager's Office								
Budget Solution - Polling/Research	-			50,000			50,000	50,000
Town Green Lighting (updated)	*9,000*			-			*9,000*	*9,000*
Town Green Sidewalk Cleaning (updated)	*6,000*			*6,000*			*12,000*	*12,000*
Chamber of Commerce - Increased Contribution (***Ongoing***)	25,000			25,000			50,000	50,000
Wild Oak Parking Lot	-			-			-	-
Parks and Recreation/Facilities								
PW Gate Replacement	-	-	-	-			-	-
Community Center Improvements	15,000			240,000			255,000	255,000
ORH Mural Underpass (Including Traffic Control)	-			-			-	-
The Offering (Art Purchase)	-			-			-	-
Big Joe (Art Purchase)	-			-			-	-
Engineering								
Town-Wide Street Resurfacing - Enhancements	200,000			200,000			400,000	400,000
Street Striping - Enhancements	70,000			70,000			140,000	140,000
Jensen Lane Streetlights	-			-			-	-
Conde Lane Multi-Use Path	-			-			-	-
ORH Parking at Esposti Park	-			-			-	-
Sustainability								
Convert PT Sustainability Coordinator to FT (***Ongoing***)	25,000	12,500	12,500	33,565	16,785	16,785	58,565	117,135
Convert Utilities to Evergreen (***Ongoing***)	21,271	40,592	48,074	21,271	40,592	48,074	42,542	219,874
EV Truck Purchase (additional)	50,000			50,000			100,000	100,000
HVAC Upgrade to Heat Pump	120,000	60,000	60,000	-			120,000	240,000
Total Discretionary Items	**541,271**	**113,092**	**120,574**	**695,836**	**57,377**	**64,859**	**1,237,107**	**1,593,009**

FUND BALANCE PROJECTION
2023-25 ADOPTED BUDGET
ALL FUNDS

	EST FUND BALANCE @ 07/01/23	2023-25 ESTIMATED REVENUES	2023-25 TRANSFERS-IN	EST FUNDS AVAILABLE FOR BUDGET	2023-35 OPERATING BUDGET	2023-25 DEBT SERVICE	2023-25 CAPITAL PROJECTS	2023-25 TRANSFERS-OUT	2023-25 TOTAL BUDGET	EST FUND BALANCE @ 06/30/25
GENERAL FUND										
TOWN COUNCIL					$ 494,022	$ -	$ -	$ -	$ 494,022	
TOWN MANAGER					2,377,562	-	-	-	2,377,562	
TOWN CLERK					661,745	-	-	-	661,745	
HUMAN RESOURCES					1,092,291	-	-	-	1,092,291	
NONDEPARTMENTAL					3,052,247	-	380,975	5,606,132	9,039,354	
ADMINISTRATIVE SERVICES					2,991,960	-	340,000	-	3,331,960	
POLICE					18,051,393	-	32,000	-	18,083,393	
COMMUNITY DEVELOPMENT					5,464,477	-	61,000	-	5,525,477	
ENGINEERING					4,529,308	-	1,132,500	-	5,661,808	
SENIOR CENTER					756,465	-	-	311,494	1,067,959	
PARKS					97,997	-	157,800	2,959,975	3,215,773	
FACILITIES					1,322,454	-	105,200	-	1,427,654	
PUBLIC ART					-	-	-	-	-	
STREETS & DRAINAGE					546,693	-	-	1,581,049	2,127,742	
RECREATION					3,869,398	-	-	-	3,869,398	
ANIMAL CONTROL					466,940	-	-	-	466,940	
GENERAL FUND	17,808,584	$ 48,681,783	$ 50,000	$ 66,540,367	45,774,950	-	2,209,475	10,458,651	58,443,076	8,097,292
SPECIAL REVENUE FUNDS										
GAS TAX FUND	375,020	2,818,192	1,100,000	4,293,212	3,013,609	-	1,260,000	-	4,273,609	19,603
TRANSPORTATION GRANT FUND	2,718,905	457,180	-	3,176,085	942,500	-	942,500	-	1,885,000	1,291,085
ARPA FUND	-	3,000,000	-	3,000,000	-	-	-	-	-	3,000,000
GRANT FUND	4,291	-	-	4,291	-	-	-	-	-	4,291
ASSET FORFEITURE FUND	35,683	17,000	-	52,683	30,000	-	-	-	30,000	22,683
MOBILE HOME RENT STABILIZATION FUND	46,661	-	-	46,661	-	-	-	-	-	46,661
LIGHTING & LANDSCAPING ASSESSMENT DISTRICT	558,378	1,814,518	3,797,462	6,170,358	5,749,159	-	-	-	5,749,159	421,198
LIGHTING & LANDSCAPING ASSESSMENT DISTRICT #2	129,590	352,930	-	482,520	315,497	-	-	-	315,497	167,023
1982 BENEFIT ASSESSMENT DISTRICT FUND	271,276	148,516	-	419,792	157,900	-	-	-	157,900	261,892
STABILIZATION FUND	2,087,609	10,000	-	2,097,609	-	-	-	-	-	2,097,609
ABANDONED VEHICLE ABATEMENT PROGRAM FUND	243,732	44,000	-	287,732	16,861	-	-	-	16,861	270,871
COMMUNITY DEVELOPMENT BLOCK GRANT FUND	1,312	-	-	1,312	-	-	-	-	-	1,312
PUBLIC, EDUCATION & GOVERNMENTAL GRANT FUND	308,928	130,000	-	438,928	60,000	-	150,000	-	210,000	228,928
STRONG MOTION EDUCATION AND DATA FUND	13,196	2,000	-	15,196	-	-	-	-	-	15,196
INCLUSIONARY HOUSING	3,532,806	-	-	3,532,806	2,100,000	-	-	50,000	2,150,000	1,382,806
CAPITAL REPLACEMENT FUND - IT/OTHER	54,032	-	600,000	654,032	-	-	472,456	-	472,456	181,576
CAPITAL REPLACEMENT FUND - PARKS & RECREATION	4,089	-	1,117,000	1,121,089	-	-	1,075,000	-	1,075,000	46,089
CAPITAL REPLACEMENT FUND - NON DEPARTMENTAL	211	-	-	211	-	-	-	-	-	211
CAPITAL REPLACEMENT FUND - PUBLIC WORKS	566,682	-	-	566,682	-	-	68,000	-	68,000	498,682
PUBLIC ART FUND	70,851	-	47,500	118,351	116,100	-	-	-	116,100	2,251
PUBLIC FACILITIES FUND	78,922	40,000	-	118,922	-	-	-	69,137	69,137	49,785
WINDSOR HOMETOWN HEROES	2,001	1,600	-	3,601	2,000	-	-	-	2,000	1,601
TREE REMOVAL MITIGATION FUND	788,054	5,000	-	793,054	313,000	-	-	-	313,000	480,054
POOL CREEK MAINTENANCE FUND	9,284	-	-	9,284	-	-	-	-	-	9,284
MEASURE M - PARKS	204,354	844,553	-	1,048,907	185,865	-	683,000	-	868,865	180,042
CAPITAL PROJECTS FUND										
TRAFFIC MITIGATION FUND	2,260,515	897,039	-	3,157,554	339,927	-	1,608,500	-	1,948,427	1,209,127
PARK DEVELOPMENT FUND	(102,132)	2,102,985	-	2,000,853	334,613	-	1,575,000	-	1,909,613	91,239
RECREATION DEVELOPMENT FUND	123,504	51,477	-	174,981	-	-	-	-	-	174,981
TRAILS DEVELOPMENT FUND	42,167	18,014	-	60,181	-	-	-	-	-	60,181
OPEN SPACE DEVELOPMENT FUND	596	323	-	919	-	-	-	-	-	919
DRAINAGE MITIGATION FUND	2,211,137	1,364,903	-	3,576,040	148,000	-	3,339,000	-	3,487,000	89,040
POLICE MITIGATION FUND	56,626	11,724	-	68,350	-	-	-	-	-	68,350
FIRE MITIGATION FUND	146,986	-	-	146,986	-	-	-	-	-	146,986

	EST FUND BALANCE @ 07/01/23	2023-25 ESTIMATED REVENUES	2023-25 TRANSFERS-IN	EST FUNDS AVAILABLE FOR BUDGET	2023-35 OPERATING BUDGET	2023-25 DEBT SERVICE	2023-25 CAPITAL PROJECTS	2023-25 TRANSFERS-OUT	2023-25 TOTAL BUDGET	EST FUND BALANCE @ 06/30/25
DEBT SERVICE FUND	900,000	-	1,222,575	2,122,575	-	1,223,575	-	-	1,223,575	899,000
ENTERPRISE FUNDS										
WATER RECLAMATION FUND										
ADMINISTRATION/OPERATIONS/MAINTENANCE	5,923,542	25,105,736	205,858	31,235,136	25,699,737	643,308	378,088	1,111,761	27,832,894	3,402,242
CAPITAL PROJECTS	3,432,259	6,484,000	-	9,916,259	60,000	-	9,540,000	-	9,600,000	316,259
STABILIZATION FUND	407,800	-	750,000	1,157,800	-	-	-	-	-	1,157,800
WATER FUND										
ADMIN/OPERATIONS/CONSERVATION/MAINT	10,658,824	17,161,818	373,118	28,193,760	17,305,203	720,475	403,088	5,361,761	23,790,527	4,403,233
CAPITAL PROJECTS	6,857,724	9,264,000	5,000,000	21,121,724	190,000	-	6,749,000	167,260	7,106,260	14,015,464
STABILIZATION FUND	1,452,033	-	-	1,452,033	-	-	-	-	-	1,452,033
		-								
SUCCESSOR AGENCY										
CAPITAL FUND	415,049	795,100	-	1,210,149	10,000	-	-	662,075	672,075	538,074
HOUSING AGENCY	8,997,503	-	-	8,997,503	30,000	-	-	-	30,000	8,967,503
DEBT RETIREMENT	959,644	-	662,075	1,621,719	-	664,425	-	-	664,425	957,294
GRAND TOTAL-ALL FUNDS	$ 75,517,243	$ 121,765,030	$ 14,925,588	$ 212,207,861	$ 102,894,922	$ 3,251,783	$ 30,453,107	$ 17,880,644	$ 154,480,456	$ 57,727,405

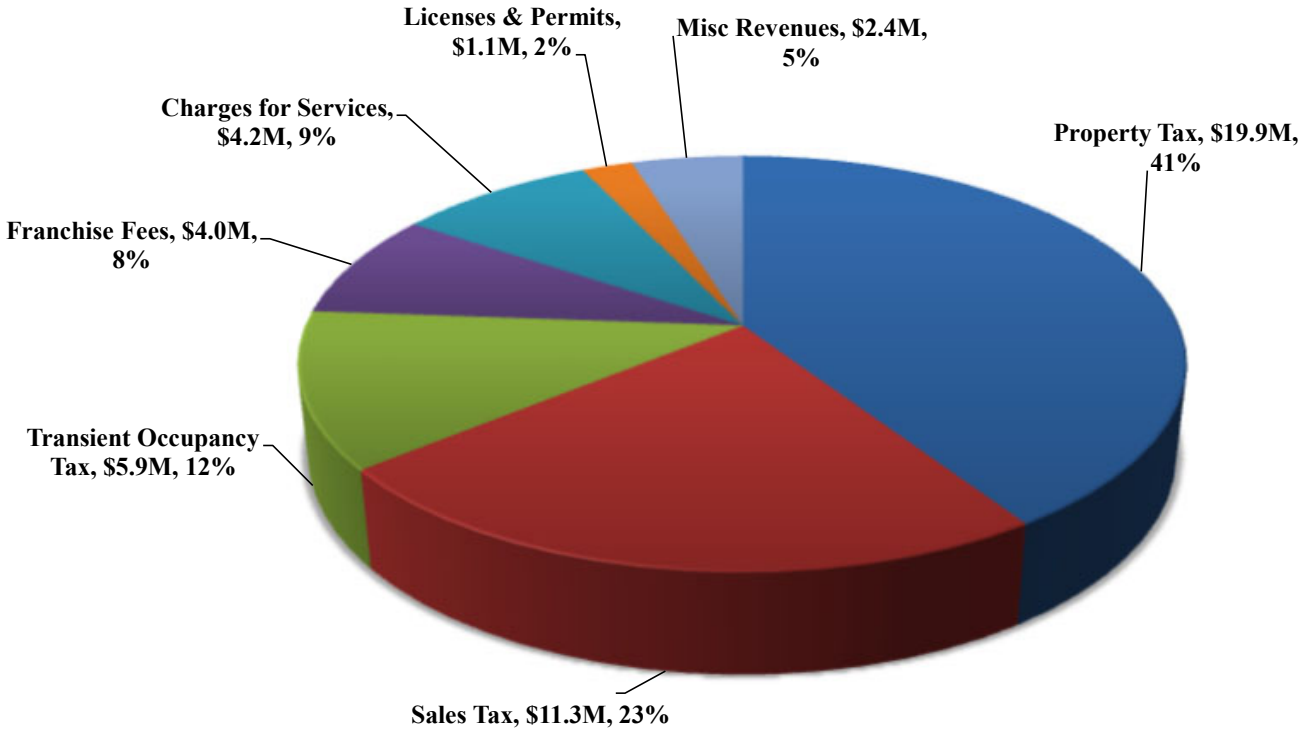
SUMMARY SCHEDULE OF REVENUE
2023-25 ADOPTED BUDGET
ALL FUNDS

	2021-22 ACTUAL	2022-23 ESTIMATE	2023-24 ADOPTED	2024-25 ADOPTED
GENERAL FUND	$ 26,752,520	$ 26,142,528	$ 23,805,167	$ 24,926,616
GAS TAX FUND	$ 1,323,567	1,550,856	1,934,096	1,984,096
TRANSPORTATION GRANT FUND	$ 5,974,212	3,319,000	225,330	231,850
ARPA FUND	$ 3,244,797	3,244,797	3,000,000	-
GRANT FUND	$ 160,058	46,290	-	-
ASSET FORFEITURE FUND	$ -	8,500	8,500	8,500
MOBILE HOME RENT STABILIZATION FUND	$ -	-	-	-
LIGHTING & LANDSCAPING ASSESSMENT DISTRICT	$ 2,485,284	2,290,012	2,818,463	2,793,517
LIGHTING & LANDSCAPING ASSESSMENT DISTRICT #2	$ 125,408	132,649	174,718	178,212
1982 BENEFIT ASSESSMENT DISTRICT FUND	$ 49,592	68,098	73,341	75,175
STABILIZATION FUND	$ -	5,000	5,000	5,000
ABANDONED VEHICLE ABATEMENT PROGRAM FUND	$ 21,117	14,328	22,000	22,000
COMMUNITY DEVELOPMENT BLOCK GRANT FUND	$ 89,248	-	-	-
PUBLIC, EDUCATION & GOVERNMENTAL GRANT FUND	$ 68,673	66,000	65,000	65,000
STRONG MOTION EDUCATION AND DATA FUND	$ 3,787	165	1,000	1,000
INCLUSIONARY HOUSING	$ 2,000,000	-	-	-
CAPITAL REPLACEMENT FUND - IT/OTHER	$ 180,000	150,000	300,000	300,000
CAPITAL REPLACEMENT FUND - PARKS & RECREATION	$ 420,000	120,000	741,000	376,000
CAPITAL REPLACEMENT FUND - NON DEPARTMENTAL	$ -	-	-	-
CAPITAL REPLACEMENT FUND - PUBLIC WORKS	$ -	-	-	-
PUBLIC ART	$ 10,000	-	22,500	25,000
PUBLIC FACILITIES FUND	$ 48,631	87,893	20,000	20,000
WINDSOR HOMETOWN HEROES	$ 2,211	1,090	800	800
TREE REMOVAL MITIGATION FUND	$ 500,711	2,500	2,500	2,500
POOL CREEK MAINTENANCE FUND	$ -	-	-	-
MEASURE M - PARKS	$ 502,695	407,000	417,100	427,453
TRAFFIC MITIGATION FUND	$ 366,701	602,817	587,817	309,222
PARK DEVELOPMENT FUND	$ 286,369	573,805	573,805	1,529,180
RECREATION DEVELOPMENT FUND	$ 16,079	63,854	35,114	16,363
TRAILS DEVELOPMENT FUND	$ 5,318	11,648	11,648	6,366
OPEN SPACE DEVELOPMENT FUND	$ 100	220	220	103
DRAINAGE MITIGATION FUND	$ 111,644	309,516	254,516	1,110,387
POLICE MITIGATION FUND	$ 14,703	5,957	5,957	5,767
FIRE MITIGATION FUND (NEW)	$ 779,015	80,000	80,000	60,640
DEBT SERVICE FUND	$ 723,023	742,043	721,880	500,695
UTILITIES FUND-WATER RECLAMATION				
ADMINISTRATION/OPERATIONS/MAINTENANCE	$ 10,740,916	11,447,791	12,232,864	13,078,731
REPLACEMENT & REHABILITATION	$ -	-	-	-
CAPITAL PROJECTS	$ 2,568,219	254,185	6,242,000	242,000
STABILIZATION FUND	-	-	375,000	375,000
	13,309,135	11,701,976	18,849,864	13,695,731
UTILITIES FUND-WATER				
ADMIN/OPERATIONS/CONSERVATION/MAINT	$ 7,476,195	8,262,086	8,570,577	8,964,359
REPLACEMENT & REHABILITATION	$ -	-	-	-
CAPITAL PROJECTS	$ 967,362	237,054	14,194,000	70,000
STABILIZATION FUND	-	-	-	-
	8,443,557	8,499,140	22,764,577	9,034,359
SUCCESSOR AGENCY				
CAPITAL FUND	$ 248,720	389,499	397,550	397,550
HOUSING AGENCY	$ -	5,000	-	-
DEBT RETIREMENT	$ 641,838	367,499	328,075	334,000
	890,557	761,998	725,625	731,550
GRAND TOTAL-ALL FUNDS	$ 68,908,714	$ 61,009,679	$ 78,247,538	$ 58,443,080

SUMMARY SCHEDULE OF EXPENDITURES
2023-25 ADOPTED BUDGET
ALL FUNDS

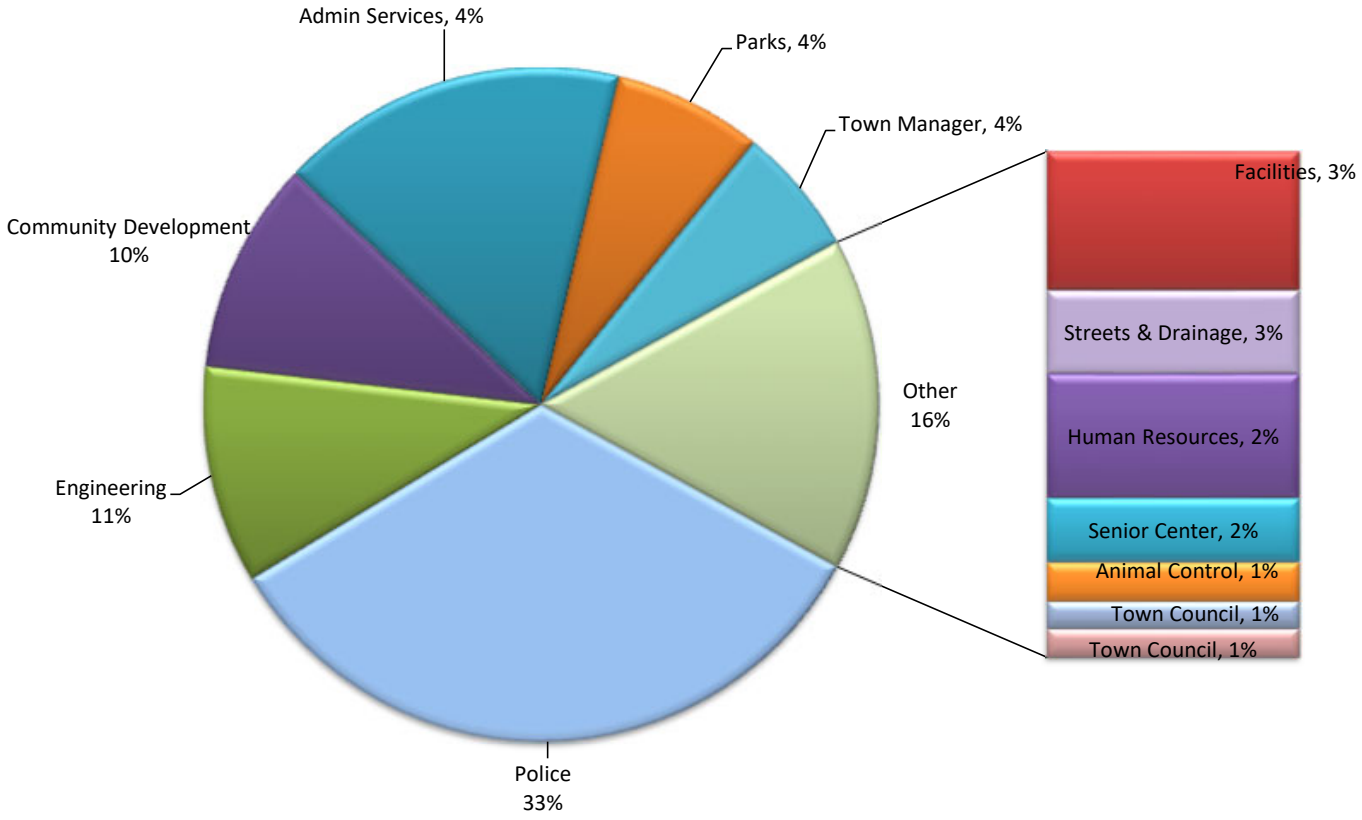
	2021-22 ACTUAL	2022-23 ESTIMATE	2023-24 ADOPTED	2024-25 ADOPTED
GENERAL FUND	$ 21,817,745	$ 22,483,107	$ 30,797,710	$ 27,645,366
GAS TAX FUND	1,404,755	1,410,212	2,131,473	2,142,136
TRANSPORTATION GRANT FUND	4,306,718	2,968,833	1,131,000	754,000
ARPA FUND	3,244,797	3,244,797	-	-
GRANT FUND	128,598	8,297	-	-
ASSET FORFEITURE FUND	8,135	2,813	15,000	15,000
MOBILE HOME RENT STABILIZATION FUND	-	-	-	-
LIGHTING & LANDSCAPING ASSESSMENT DISTRICT	2,309,327	2,125,975	2,863,735	2,885,424
LIGHTING & LANDSCAPING ASSESSMENT DISTRICT #2	111,408	105,136	154,768	160,729
1982 BENEFIT ASSESSMENT DISTRICT FUND	24,686	43,650	77,889	80,011
STABILIZATION FUND	-	-	-	-
ABANDONED VEHICLE ABATEMENT PROGRAM FUND	5,947	2,206	8,336	8,525
COMMUNITY DEVELOPMENT BLOCK GRANT FUND	82,649	-	-	-
PUBLIC, EDUCATION & GOVERNMENTAL GRANT FUND	30,785	41,157	180,000	30,000
STRONG MOTION EDUCATION AND DATA FUND	-	-	-	-
INCLUSIONARY HOUSING	1,505	45,000	2,080,000	70,000
CAPITAL REPLACEMENT FUND - IT/OTHER	279,943	74,562	234,718	237,738
CAPITAL REPLACEMENT FUND - PARKS & RECREATION	165,335	458,896	715,000	360,000
CAPITAL REPLACEMENT FUND - NON DEPARTMENTAL	715,953	-	-	-
CAPITAL REPLACEMENT FUND - PUBLIC WORKS	2,230	33,090	64,000	4,000
PUBLIC ART	6,860	71,050	55,550	60,550
PUBLIC FACILITIES FUND	-	-	-	69,137
WINDSOR HOMETOWN HEROES	899	850	1,000	1,000
TREE REMOVAL MITIGATION FUND	88,350	122,483	151,000	162,000
POOL CREEK MAINTENANCE FUND	-	-	-	-
MEASURE M - PARKS	152,251	1,113,930	481,939	386,927
TRAFFIC MITIGATION FUND	164,663	242,081	1,157,592	790,835
PARK DEVELOPMENT FUND	775,041	1,312,257	216,897	1,692,716
RECREATION DEVELOPMENT FUND	-	1,204	-	-
TRAILS DEVELOPMENT FUND	-	-	-	-
OPEN SPACE DEVELOPMENT FUND	-	-	-	-
DRAINAGE MITIGATION FUND	265,017	1,913,000	1,179,000	2,308,000
POLICE MITIGATION FUND	-	-	-	-
FIRE MITIGATION FUND	-	-	-	-
DEBT SERVICE FUND	-	-	-	-
DEBT SERVICE FUND	1,643,165	308,767	722,880	500,695
UTILITIES FUND-WATER RECLAMATION				
ADMINISTRATION/OPERATIONS/MAINTENANCE	10,312,216	11,017,822	13,725,250	14,107,644
REPLACEMENT & REHABILITATION	-	-	-	-
CAPITAL PROJECTS	658,573	1,270,739	9,003,000	597,000
STABILIZATION FUND	371,500	-	-	-
	11,342,289	12,288,561	22,728,250	14,704,644
UTILITIES FUND-WATER				
ADMIN/OPERATIONS/CONSERVATION/MAINT	6,680,580	5,514,221	14,313,021	9,477,506
CAPITAL PROJECTS	473,317	531,097	5,688,798	1,417,462
STABILIZATION FUND	220,000	-	-	-
	7,373,896	6,045,319	20,001,819	10,894,968
SUCCESSOR AGENCY				
CAPITAL FUND	643,640	337,530	333,075	339,000
HOUSING AGENCY	-	-	30,000	-
DEBT RETIREMENT	(6,237)	319,319	334,550	329,875
	637,403	656,849	697,625	668,875
GRAND TOTAL-ALL FUNDS	$ 57,090,352	$ 57,124,081	$ 87,847,180	$ 66,633,276

2023-25 GENERAL FUND REVENUES



Revenue Source		TOTAL
Property Tax	$	19,856,023
Sales Tax		11,344,241
Transient Occupancy Tax		5,905,957
Franchise Fees		4,024,388
Charges for Services		1,071,690
Licenses & Permits		4,175,945
Misc Revenues		2,353,538
	$	48,731,783

2023-25 GENERAL FUND EXPENDITURES BY DEPARTMENT



Department		TOTAL
Town Council	$	494,022
Town Manager		2,377,562
Town Clerk		661,745
Human Resources		1,092,291
Nondepartmental		9,039,354
Administrative Services		3,331,960
Police		18,083,393
Community Development		5,525,477
Engineering		5,661,808
Senior Center		1,067,959
Parks		3,215,773
Facilities		1,427,654
Streets & Drainage		2,127,742
Recreation		3,869,398
Animal Control		466,940
	$	58,443,076

SUMMARY SCHEDULE OF EXPENDITURES
2023-25 ADOPTED BUDGET
ALL FUNDS

	PERSONNEL	MAINT & OPERATIONS	OTHER FINANCING USES	DEBT SERVICE	CAPITAL OUTLAY	GRAND TOTAL
GENERAL FUND	$ 14,858,233	$ 30,916,717	$ 10,458,651	$ -	$ 2,209,475	$ 58,443,076
GAS TAX FUND	1,454,283	1,559,326	-	-	1,260,000	4,273,609
TRANSPORTATION GRANT FUND	-	942,500	-	-	942,500	1,885,000
ARPA FUND	-	-	-	-	-	-
GRANT FUND	-	-	-	-	-	-
ASSET FORFEITURE FUND	-	30,000	-	-	-	30,000
MOBILE HOME RENT STABILIZATION FUND	-	-	-	-	-	-
LIGHTING & LANDSCAPING ASSESSMENT DISTRICT	2,640,293	3,108,866	-	-	-	5,749,159
LIGHTING & LANDSCAPING ASSESSMENT DISTRICT #2	137,000	178,497	-	-	-	315,497
1982 BENEFIT ASSESSMENT DISTRICT FUND	-	157,900	-	-	-	157,900
STABILIZATION FUND	-	-	-	-	-	-
ABANDONED VEHICLE ABATEMENT PROGRAM FUND	-	16,861	-	-	-	16,861
COMMUNITY DEVELOPMENT BLOCK GRANT FUND	-	60,000	-	-	150,000	210,000
PUBLIC, EDUCATION & GOVERNMENTAL GRANT FUND	-	-	-	-	-	-
STRONG MOTION EDUCATION AND DATA FUND	-	-	-	-	-	-
INCLUSIONARY HOUSING	-	2,100,000	50,000	-	-	2,150,000
CAPITAL REPLACEMENT FUND - IT/OTHER	-	-	-	-	472,456	472,456
CAPITAL REPLACEMENT FUND - PARKS & RECREATIO!	-	-	-	-	1,075,000	1,075,000
CAPITAL REPLACEMENT FUND - NON DEPARTMENTAL	-	-	-	-	-	-
CAPITAL REPLACEMENT FUND - PUBLIC WORKS	-	-	-	-	68,000	68,000
PUBLIC ART	-	116,100	-	-	-	116,100
PUBLIC FACILITIES FUND	-	-	69,137	-	-	69,137
WINDSOR HOMETOWN HEROES	-	2,000	-	-	-	2,000
TREE REMOVAL MITIGATION FUND	-	313,000	-	-	-	313,000
POOL CREEK MAINTENANCE FUND	-	-	-	-	-	-
MEASURE M - PARKS	170,665	15,200	-	-	683,000	868,865
TRAFFIC MITIGATION FUND	337,947	1,980	-	-	1,608,500	1,948,427
PARK DEVELOPMENT FUND	24,457	310,156	-	-	1,575,000	1,909,613
RECREATION DEVELOPMENT FUND	-	-	-	-	-	-
TRAILS DEVELOPMENT FUND	-	-	-	-	-	-
OPEN SPACE DEVELOPMENT FUND	-	-	-	-	-	-
DRAINAGE MITIGATION FUND	-	148,000	-	-	3,339,000	3,487,000
POLICE MITIGATION FUND	-	-	-	-	-	-
FIRE MITIGATION FUND	-	-	-	-	-	-
DEBT SERVICE FUND	-	-	-	1,223,575	-	1,223,575
UTILITIES FUND - WATER RECLAMATION						
Administration	2,970,542	2,521,798	1,111,761	643,308	285,488	7,532,897
Engineering	1,301,333	2,143,333	-	-	-	3,444,666
Operating	540,193	152,342	-	-	52,600	745,135
Maintenance	1,421,518	606,364	-	-	-	2,027,882
Maintenance - Parks	-	-	-	-	-	-
Recycled Water	4,719,579	9,322,735	-	-	40,000	14,082,314
Replacement & Rehabilitation Fund	-	-	-	-	-	-
Stabilization	-	-	-	-	-	-
Capital Projects Fund	-	60,000	-	-	9,540,000	9,600,000
	10,953,165	14,806,572	1,111,761	643,308	9,918,088	37,432,894
UTILITIES FUND - WATER						
Administration	3,281,593	3,152,262	5,361,761	720,475	350,488	12,866,579
Engineering	1,300,333	841,857	-	-	-	2,142,190
Operating	3,261,507	5,015,749	-	-	52,600	8,329,856
Conservation	311,423	140,480	-	-	-	451,903
Replacement & Rehabilitation Fund	-	-	-	-	-	-
Stabilization	-	-	-	-	-	-
Capital Projects Fund	-	190,000	167,260	-	6,749,000	7,106,260
	8,154,855	9,340,348	5,529,021	720,475	7,152,088	30,896,787
Successor Agency						
Capital	-	10,000	662,075	-	-	672,075
Housing	-	30,000	-	-	-	30,000
Debt Retirement	-	-	-	664,425	-	664,425
	-	40,000	662,075	664,425	-	1,366,500
GRAND TOTAL-ALL FUNDS	38,730,899	64,164,023	17,880,644	3,251,783	30,453,107	154,480,456

SUMMARY SCHEDULE OF EXPENDITURES
2023-25 ADOPTED BUDGET
GENERAL FUND

	PERSONNEL	MAINT & OPERATIONS	OTHER FINANCING USES	CAPITAL OUTLAY	GRAND TOTAL
Town Council	94,686	399,336	-	-	494,022
Town Manager	970,891	1,406,671	-	-	2,377,562
Town Clerk	485,475	176,270	-	-	661,745
Human Resources	883,191	209,100	-	-	1,092,291
Nondepartmental	1,050,181	2,002,066	5,606,132	380,975	9,039,354
Administrative Services	1,666,416	1,325,544	-	340,000	3,331,960
Police	-	18,051,393	-	32,000	18,083,393
Community Development	2,845,027	2,619,450	-	61,000	5,525,477
Engineering	2,325,593	2,203,715	-	1,132,500	5,661,808
Senior Center	694,855	61,610	311,494	-	1,067,959
Parks	67,775	30,222	2,959,975	157,800	3,215,773
Facilities	865,546	456,908	-	105,200	1,427,654
Public Art	-	-	-	-	-
Streets & Drainage	178,153	368,540	1,581,049	-	2,127,742
Recreation	2,730,446	1,138,952	-	-	3,869,398
Animal Control	-	466,940	-	-	466,940
GENERAL FUND BUDGET	14,858,233	30,916,717	10,458,651	2,209,475	58,443,076

GENERAL FUND
2023-25 BUDGET SUMMARY COMPARISON

	2021-23		2023-25	
	2021-22 ACTUAL	2022-23 ESTIMATE	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
REVENUES:				
Property tax	9,195,368	9,314,138	9,733,413	10,122,610
Sales tax	5,565,987	5,620,941	5,560,904	5,783,338
Other tax	4,229,918	4,815,762	4,965,816	5,421,012
Total Taxes	18,991,273	19,750,840	20,260,133	21,326,960
Licenses, permits, fees	2,562,956	1,658,881	2,078,324	2,097,622
Investment earnings	123,305	419,169	435,936	453,373
Rental income	76,823	94,550	91,525	96,775
Motor Vehicle-in-lieu	32,180	28,257	28,822	29,399
Intergovernmental	199,147	149,169	160,254	166,161
Charges for services	470,927	616,376	528,403	543,286
One-Time Revenue (Donations & Loan Refund)	-	-	-	-
Other revenue	265,259	180,489	221,771	213,040
Total Revenues	**22,721,869**	**22,897,731**	**23,805,167**	**24,926,616**
EXPENDITURES:				
Town Council	257,284	199,077	195,741	298,280
Town Manager	1,075,215	1,056,567	1,262,195	1,115,366
Town Clerk	-	57,511	326,382	335,363
Human Resources	516,885	420,869	531,281	561,009
Nondepartmental	1,403,628	1,730,605	1,461,815	1,590,432
Administrative Services	997,634	1,141,645	1,495,068	1,496,892
Police	8,420,376	8,066,662	8,857,144	9,194,249
Community Development	1,611,598	2,096,124	2,774,440	2,691,036
Engineering	1,547,062	1,895,846	2,266,702	2,262,605
Senior Center	352,390	297,200	370,102	386,363
Parks	30,787	29,184	48,143	49,854
Facilities	601,442	600,794	652,667	669,787
Public Art	-	-	-	-
Streets & Drainage	111,567	252,841	271,741	274,952
Recreation	1,540,425	1,407,705	1,895,828	1,973,570
Animal Control	216,086	216,000	227,800	239,140
Total Current Expenditures	18,682,379	19,468,630	22,637,049	23,138,901
Capital Outlay:				
All Departments	104,450	207,500	1,239,020	970,455
Total Capital Outlay	104,450	207,500	1,239,020	970,455
Total Expenditures	**18,786,829**	**19,676,130**	**23,876,069**	**24,109,356**
Excess (deficiency) of Estimated Revenue Over Expenditures	3,935,040	3,221,601	(70,903)	817,261
Transfers-In	4,030,651	3,244,797	-	-
Transfers Out - Operations			2,422,715	2,429,803
Transfers-Out - Capital	3,030,916	2,806,977	4,499,425	1,106,707
Total Other Financing Sources (Uses)	**999,735**	**437,820**	**(6,922,140)**	**(3,536,510)**
EXCESS (DEFICIENCY) OF ESTIMATE REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	**4,934,775**	**3,659,421**	**(6,993,043)**	**(2,719,250)**
Beginning Fund Balance, July 1	9,214,388	14,149,164	17,808,584	10,815,541
Ending Fund Balance, June 30	14,149,164	17,808,584	10,815,541	8,096,292
Ending Balance as % of Operational Expenditures		91%	43%	32%
25% of Operating Expenditures Overage/(Shortage)	9,478,569	12,941,427	4,550,600	1,704,116

GENERAL FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2021-22	2022-23	2023-24	2024-25
Estimated Beginning Fund Balance	$ 9,214,388	$ 14,149,164	$ 17,808,584	$ 10,816,041
Estimated Revenue	22,721,869	22,897,731	23,780,167	24,901,616
Transfers-In	4,030,651	3,244,797	25,000	25,000
Estimated Funds Available	35,966,909	40,291,691	41,613,751	35,742,657
Estimated Expenditures	18,786,829	19,676,130	23,875,569	24,108,856
Transfers-Out	3,030,916	2,806,977	6,922,140	3,536,510
Total Est. Expenditures & Transfers-Out	21,817,745	22,483,107	30,797,710	27,645,366
Estimated Ending Fund Balance	$ 14,149,164	$ 17,808,584	$ 10,816,041	$ 8,097,292

EXPLANATION OF RESERVES

	2021-22	2022-23	2023-24	2024-25
Contingencies	$ 14,149,164	$ 17,808,584	$ 10,816,041	$ 8,097,292
Fund Balance	$ 14,149,164	$ 17,808,584	$ 10,816,041	$ 8,097,292

GENERAL FUND REVENUE SUMMARY

		2021-22 ACTUAL REVENUE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
PROPERTY TAX						
3010	Property Taxes	5,591,081	5,650,764	6,212,496	6,569,738	6,895,662
3122	Property Tax In-Lieu Of VLF	2,504,342	2,770,192	2,742,535	2,797,386	2,853,334
3020	Unsecured Property Taxes	8,246	197,793	202,252	206,297	210,423
3030	Prior Year Property Taxes	-	-	13,219	13,484	13,753
3040	Supplemental Property Taxes	283,177	-	113,563	115,834	118,151
3110	Homeowner's Prop Tax Relief	17,328	-	30,072	30,673	31,287
SALES TAX						
3120	General Sales And Use Tax	4,933,885	5,533,513	5,620,808	5,560,768	5,783,199
3121	Property Tax In-Lieu Of Sales Tax	-	-	133	136	139
TRANSIENT OCCUPANCY TAX						
3180	Transit Occupancy Tax	1,728,433	2,484,937	2,642,325	2,748,018	3,157,939
OTHER TAX						
3050	Real Property Transfer Taxes	145,719	183,259	221,551	225,982	230,501
3140	Motor Vehicle-In-Lieu Fees	22,608	15,759	28,257	28,822	29,399
3190	Measure M	-	-	-	-	-
LICENSES & PERMITS						
3130	Franchises	1,411,693	1,624,752	1,951,886	1,991,816	2,032,572
3210	Business License Fees	58,655	59,998	124,587	127,079	129,620
3220	Building Permit Fees	316,096	330,000	474,835	457,780	459,150
3221	Building Plan Check Fees - Internal	154,759	165,000	575,000	975,000	975,000
3222	Building Plan Check Fees - External	63	-	-	-	-
3223	Building Plan Check Fees - 3rd Party	-	-	-	-	-
3230	EIR Review Fee	5,238	8,000	10,000	15,000	15,000
3231	General Plan Amendment Fee	200	15,000	7,843	20,000	20,000
3232	Use Permits	16,249	40,000	17,000	20,000	20,000
3240	Subdivision Fees	(1,028)	5,000	25,000	25,000	25,000
3241	Encroachment Fees	67,632	80,000	75,000	80,000	90,000
3242	Transportation Permit Fee	6,788	7,500	5,346	5,651	5,448
3243	Public Works Plan Check/Inspection Fees	308,801	313,500	285,774	294,496	299,997
3244	Right of Way Easement	-	-	-	-	-
FINES & FORFEITURES						
3350	Motor Vehicle Fines	3,714	8,000	1,291	1,115	1,203
3355	Muni Court Collections	24,180	35,000	37,203	37,203	37,203
3360	Other Fines & Permits	-	-	-	-	-
3361	Code Enforcement	-	-	20,000	20,000	20,000
INVESTMENT EARNINGS						
3410	Interest On Investments	293,508	227,250	419,169	435,936	453,373
RENTAL INCOME						
3430	Park Rental	23,493	60,000	61,299	62,525	63,775
3440	Facility Rental-Commty Center	9,349	20,000	20,000	13,000	15,000
3441	Facility Rental-Senior Center	4,317	8,000	920	3,000	3,000
3442	Facility Rental-Huerta Gym	6,076	15,000	12,000	13,000	15,000
3443	Facility Rental Insurance	-	-	-	-	-
INTERGOVERNMENTAL						
3501	Reimbursement of State Mandated Cost	8,896	10,000	-	3,627	4,836
3502	HUD Grant - Esposti Park	-	-	-	-	-
3511	Other Grants - Police	156,198	160,000	149,169	156,627	161,326
3512	Other Grants	5,000	2,500	-	-	-
3526	TFCA Pedestrian Enhancement	-	-	-	-	-
3560	Curbside Waste Mgmt Program	-	500	-	-	-
CHARGES FOR SERVICES						
3610	Administrative Fees	7,756	8,000	7,842	6,242	7,309
3612	Town Publications	-	-	-	-	-
3615	Copying Fees	26	-	354	237	315
3620	Recreation Fees - Youth & Adult	289,020	505,000	435,000	355,000	370,000
3621	Recreation Fees - Senior Center	41,687	64,500	55,950	45,369	45,796
3630	Police Services	-	-	95	48	71
3632	School Resource Officer	46,071	30,000	37,135	37,135	37,135
3640	Planning Fees	32,973	50,000	45,000	49,372	47,660
3641	General Plan Maint	7,060	8,000	35,000	35,000	35,000
OTHER REVENUE						
3701	Restricted Funds - Public Art Donations	-	-	-	-	-
3801	Miscellaneous Revenue	9,591	-	50,000	17,283	22,801
3800	Miscellaneous Revenue - Planning	-	-	-	-	-
3801	Miscellaneous Revenue - RDA Admin Allowance	50,000	70,000	20,000	50,000	50,000
3801	Miscellaneous Revenue - Town Manager		-	-	19,396	-

		2021-22 ACTUAL REVENUE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
3801	Miscellaneous Revenue - Police	2,056	6,500	19,295	9,768	14,532
3801	Miscellaneous Revenue - Planning	90,869	-	3,285	11,380	6,656
3801	Miscellaneous Revenue - Building		-	-	-	-
3801	Miscellaneous Revenue - Engineering		10,000	-	-	-
3801	Miscellaneous Revenue - Senior Center	2,693	7,000	2,601	2,653	2,707
3802	Insurance/Damage Rebates	25	-	-	-	-
3805	Unanticipated Revenues	156,980	-	439	-	-
3806	Credit Card Rebate Revenue	-	-	-	-	-
3807	Insurance Premium Rebate Revenue	-	-	-	-	-
3810	Special Events	12,590	18,000	1,681	6,677	6,710
3811	Event Sponsorship Revenue	41,665	93,250	58,650	76,020	81,040
3814	EV Charging Station	1,879	2,000	3,593	3,593	3,593
OTHER FINANCING SOURCES					-	
3901	Transfer In	140,358	3,244,797	3,244,797	-	25,000
TOTAL REVENUES		$ 19,047,994	$ 24,148,264	$ 26,121,252	$ 23,780,167	$ 24,926,616

TOWN COUNCIL - 010-01
DEPARTMENT SUMMARY

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
NUMBER OF PERSONNEL	2.500	2.500	2.500	2.500	2.500
PERSONNEL	43,677	43,951	38,094	46,879	47,806
MAINTENANCE & OPERATIONS	213,608	206,306	160,984	148,862	250,474
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 257,284**	**$ 250,257**	**$ 199,077**	**$ 195,741**	**$ 298,280**

DESCRIPTION:

The Town Council consists of five elected Councilmembers. Councilmembers are elected through a district-based election system consisting of four Council districts and an At-large elected 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:

No significant changes.

TOWN COUNCIL - 010-01
DEPARTMENT DETAIL

		2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 PROPOSED BUDGET	2024-25 PROPOSED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	15,742	19,200	13,076	19,200	19,200
4120	Extra Help Wages	4,122	-	3,929	8,000	8,000
4150	Fringe Benefits	23,813	24,751	21,089	19,679	20,606
TOTAL PERSONNEL		**$ 43,677**	**$ 43,951**	**$ 38,094**	**$ 46,879**	**$ 47,806**
	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	10,576	16,255	2,500	17,185	17,935
4270	Subscriptions/Memberships	9,129	13,726	13,800	13,102	13,114
4360	Postage	1	-	7	-	-
4280	Legal Expense	52,101	22,125	55,750	62,375	62,375
4365	Printing	603	400	400	650	650
4435	Operational Expense	3,120	11,550	877	14,900	10,750
4450	Professional Services	1,614	26,500	28,000	34,500	33,500
4461	Town Promotion & Special Projs	19	1,200	600	1,600	1,600
4464	Election Expense	130,216	110,500	55,000	500	106,500
4486	Communications	6,230	4,050	4,050	4,050	4,050
TOTAL MAINTENANCE & OPEARATIONS		**$ 213,608**	**$ 206,306**	**$ 160,984**	**$ 148,862**	**$ 250,474**
TOTAL EXPENDITURE		**$ 257,284**	**$ 250,257**	**$ 199,077**	**$ 195,741**	**$ 298,280**

TOWN MANAGER'S OFFICE - 010-10
DEPARTMENT SUMMARY

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
NUMBER OF PERSONNEL	2.000	2.000	2.000	2.500	2.500
PERSONNEL	457,728	260,282	381,089	482,140	488,750
MAINTENANCE & OPERATIONS	285,594	351,800	258,698	780,055	626,616
CAPITAL OUTLAY	120	-	28	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 743,443**	**$ 612,082**	**$ 639,815**	**$ 1,262,195**	**$ 1,115,366**

DESCRIPTION:

The Town Manager's office is responsible for the administrative leadership of Town staff, execution of policies and guidelines established by Town Council, oversight of the Town's solid waste franchise agreements, and supporting and expanding the Windsor economy.

SIGNIFICANT CHANGES & EXPENDITURES:

The Town Manager's office reorganized creating significant changes to the overall department structure. The Town Clerk division of the Town Manager's office was approved as a separate department in 2022, removing a total of three staff, and the related expenses. A new position was created to oversee the Town's solid waste franchise agreements and Economic Development (department 60) was incorporated to eliminate a subsidiary budget to the Town Manager's office. Additionally, the Town's emergency preparedness expenses, previously identified in department 30, were added for oversight and transparency.

Increases in expenditures are primarily related to the reorganization, but are also attributable to a series of actions the Town Council has requested, including consideration to complete a Town Building and Library assessment. The expenses also include the development of a Town-wide Economic Development Strategic Plan, improvements to downtown parking, and continued ad campaigns highlighting what makes Windsor special for visitors and new businesses.

TOWN MANAGER'S OFFICE - 010-10
DEPARTMENT DETAIL

		2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 PROPOSED BUDGET	2024-25 PROPOSED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	259,677	170,349	259,036	377,464	389,595
4120	Extra Help Wages	99,724	38,000	38,820	12,360	12,731
4150	Fringe Benefits	98,327	51,933	83,233	92,316	86,425
TOTAL PERSONNEL		**$ 457,728**	**$ 260,282**	**$ 381,089**	**$ 482,140**	**$ 488,750**
					-	-
		-	-	-	-	-
	Town Manager	*0.500*	*0.500*	*0.500*	*0.500*	*0.500*
	Management Analyst/Senior Mgt Analyst	*0.500*	*0.500*	*0.500*	-	-
	Economic Development Manager	*0.500*	*0.500*	*0.500*	*1.000*	*1.000*
	Government Operations Manager	*0.500*	*0.500*	*0.500*	*0.500*	*0.500*
	Sustainability Coordinator	-	-	-	*0.500*	*0.500*
		2.000	*2.000*	*2.000*	*2.500*	*2.500*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	1,823	2,875	2,000	15,178	14,346
4260	Professional Development	2,705	1,200	1,689	2,700	2,700
4261	Educational Incentive	94	-	-	-	-
4270	Subscriptions/Memberships	2,552	1,250	1,250	4,094	4,166
4280	Legal Expense	26,297	25,000	51,163	62,589	55,719
4290	Legal Notices	1,230	2,000	-	1,000	1,000
4355	Office Supplies	2,452	1,000	847	2,000	1,420
4360	Postage	65	150	50	250	250
4365	Printing	53	1,500	132	1,620	1,685
4410	Advertising	-	-	-	68,756	66,261
4425	Computer Expense	840	1,000	-	1,000	1,030
4435	Operational Expense	19,163	30,750	6,135	96,918	73,876
4450	Professional Services	223,392	280,755	194,427	516,270	396,483
4452	Contractual Services	-	-	-	-	-
4461	Town Promotion & Special Projs	2,472	2,625	-	6,675	6,675
4486	Communications	2,457	1,695	1,005	1,005	1,005
TOTAL MAINTENANCE & OPERATIONS		**$ 285,594**	**$ 351,800**	**$ 258,698**	**$ 780,055**	**$ 626,616**
TOTAL EXPENDITURE		**$ 743,322**	**$ 612,082**	**$ 639,787**	**$ 1,262,195**	**$ 1,115,366**

TOWN CLERK - 010-11
DEPARTMENT SUMMARY

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	1.500	1.500	1.500	1.500
PERSONNEL	-	219,893	16,803	238,497	246,978
MAINTENANCE & OPERATIONS	-	112,085	40,708	87,885	88,385
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ -**	**$ 331,978**	**$ 57,511**	**$ 326,382**	**$ 335,363**

DESCRIPTION:

The Town Clerk's office provides staff and administrative support to Town Council, including preparation of the Town Council meeting agendas and minutes. The Town Clerk administers the Oath of Office for Town Council and Commissioners and maintains custody of the official Town seal.

The Town Clerk's office manages and preserves the Town's official records, serves as the Town's source for information, town-wide communications, legislative history, and election services.

SIGNIFICANT CHANGES & EXPENDITURES:

The Town Clerk's department was previously included under the Town Manager. Based on an internal organizational assessment, the department is now stand alone. Major projects this biennium include the implementation of an electronic document management system and revised records retention policy.

TOWN CLERK - 010-11
DEPARTMENT DETAIL

		2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 PROPOSED BUDGET	2024-25 PROPOSED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	-	137,430	10,623	165,977	172,422
4120	Extra Help Wages	-	20,000	861	5,000	5,000
4150	Fringe Benefits	-	62,463	5,318	67,520	69,556
TOTAL PERSONNEL		**$ -**	**$ 219,893**	**$ 16,803**	**$ 238,497**	**$ 246,978**
	Deputy Town Clerk	-	*0.500*	*0.500*	*0.500*	*0.500*
	Senior Administrative Assistant	-	*0.500*	*0.500*	*0.500*	*0.500*
	Town Clerk	-	*0.500*	*0.500*	*0.500*	*0.500*
		-	*1.500*	*1.500*	*1.500*	*1.500*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	-	5,750	2,875	8,650	8,650
4260	Professional Development	-	1,200	-	1,200	1,200
4261	Educational Incentive	-	-	65	-	-
4270	Subscriptions/Memberships	-	4,160	2,080	2,135	2,135
4280	Legal Expense	-	50,000	19,824	26,250	26,250
4290	Legal Notices	-	3,000	200	3,000	3,000
4355	Office Supplies	-	1,500	1,350	1,500	1,500
4360	Postage	-	350	350	350	350
4365	Printing	-	1,500	1,500	1,750	1,750
4425	Computer Expense	-	1,650	800	2,200	2,450
4435	Operational Expense	-	500	1,939	250	250
4450	Professional Services	-	40,750	8,000	38,500	38,750
4452	Contractual Services	-	-	-	-	-
4461	Town Promotion & Special Projs	-	450	450	550	550
4486	Communications	-	1,275	1,275	1,550	1,550
TOTAL MAINTENANCE & OPERATIONS		**$ -**	**$ 112,085**	**$ 40,708**	**$ 87,885**	**$ 88,385**
TOTAL EXPENDITURE		**$ -**	**$ 331,978**	**$ 57,511**	**$ 326,382**	**$ 335,363**

HUMAN RESOURCES - 010-12
DEPARTMENT SUMMARY

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
NUMBER OF PERSONNEL	2.500	2.500	2.500	2.500	2.500
PERSONNEL	388,341	360,242	365,455	433,481	449,709
MAINTENANCE & OPERATIONS	128,543	153,157	55,414	97,800	111,300
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 516,885**	**$ 513,399**	**$ 420,869**	**$ 531,281**	**$ 561,009**

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

		2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 PROPOSED BUDGET	2024-25 PROPOSED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	257,742	262,130	249,226	308,147	320,393
4120	Extra Help Wages	28,476	-	28,152	-	-
4150	Fringe Benefits	102,123	98,112	88,077	125,334	129,317
TOTAL PERSONNEL		**$ 388,341**	**$ 360,242**	**$ 365,455**	**$ 433,481**	**$ 449,709**
	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 Resources Systems/Programs Analys	*0.500*	*0.500*	*0.500*	*0.500*	*0.500*
	Human Resource Specialist	*1.000*	*1.000*	*1.000*	*1.000*	*1.000*
		2.500	*2.500*	*2.500*	*2.500*	*2.500*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	255	5,500	2,000	19,250	17,750
4251	Educational Development	-	2,500	-	1,000	1,000
4256	Recruitment	15,370	23,486	14,000	12,500	12,500
4260	Professional Development	1,782	2,100	900	2,100	2,100
4261	Educational Incentive	-	-	-	-	-
4270	Subscriptions/Memberships	385	1,250	-	750	750
4280	Legal Expense	87,269	75,000	25,000	17,500	30,000
4355	Office Supplies	68	-	-	-	-
4360	Postage	111	-	92	-	-
4425	Computer Expense	13,388	14,871	10,222	11,250	11,250
4435	Operational Expense	6,508	15,250	1,000	15,250	15,250
4450	Professional Services	1,796	3,750	1,000	8,750	8,750
4452	Contractual Services	-	7,500	-	7,500	10,000
4486	Communications	1,611	1,950	1,200	1,950	1,950
TOTAL MAINTENANCE & OPERATIONS		**$ 128,543**	**$ 153,157**	**$ 55,414**	**$ 97,800**	**$ 111,300**
TOTAL EXPENDITURE		**$ 516,885**	**$ 513,399**	**$ 420,869**	**$ 531,281**	**$ 561,009**

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NON-DEPARTMENTAL - 010-30
DEPARTMENT SUMMARY

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	605,888	547,815	559,891	505,181	545,000
MAINTENANCE & OPERATIONS	797,740	1,222,496	1,170,714	956,634	1,045,432
CAPITAL OUTLAY	3,757	6,389	6,389	230,220	150,755
OTHER FINANCING USES	1,031,256	851,485	851,485	4,499,425	1,106,707
TOTAL	**$ 2,438,641**	**$ 2,628,185**	**$ 2,588,478**	**$ 6,191,460**	**$ 2,847,895**

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 towards the California Risk Sharing Authority (CIRA), the unfunded pension liability (UAL), and implementation of the Technology Master Plan.

NON-DEPARTMENTAL - 010-30
DEPARTMENT DETAIL

		2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 PROPOSED BUDGET	2024-25 PROPOSED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	-	-	-	-	-
TOTAL PERSONNEL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS						
4152	PERS Unfunded Liability	427,298	505,000	505,000	462,366	545,000
4198	Remif Assessment	178,590	42,815	54,891	42,815	-
4215	Bad Debts	-	-	-	-	-
4216	Overage/Under	1,879	-	(106)	-	-
4220	Bank Charges	43,221	39,387	39,387	35,000	36,000
4245	Insurance	465,036	530,532	530,532	590,824	649,906
4250	Mtgs,Conf,Trvl,Training	-	1,000	1,000	-	-
4260	Professional Development	-	-	-	-	-
4280	Legal Expense	4,996	28,000	28,000	-	-
4325	Vehicle Maintenance	298	275	275	275	275
4330	Equipment Maintenance	18,111	68,619	68,619	20,928	21,660
4365	Printing	345	-	-	-	-
4410	Advertising	-	-	-	-	-
4425	Computer Expense	-	18,860	18,860	25,000	7,500
4435	Operational Expense	90,221	29,773	29,170	3,350	3,363
4450	Professional Services	21,863	173,476	120,000	41,158	41,158
4452	Contractual Services	1,232	1,300	1,300	8,800	8,800
4459	Fiscal Agent Fees	5,310	3,000	3,000	5,000	5,000
4475	Rents & Leases	-	8,160	8,160	8,079	8,888
4486	Communications	33,894	84,472	84,472	52,274	56,769
4487	Utilities, Gas & Electric	111,334	235,642	235,642	165,946	206,113
TOTAL MAINTENANCE & OPERATIONS		**$ 1,403,628**	**$ 1,770,311**	**$ 1,728,202**	**$ 1,461,815**	**$ 1,590,432**
CAPITAL OUTLAY						
4540	Equipment Acquisition	3,757	6,389	6,389	2,520	530
4575	SOFTWARE	-	-	-	227,700	150,225
TOTAL CAPITAL OUTLAY		**$ 3,757**	**$ 6,389**	**$ 6,389**	**$ 230,220**	**$ 150,755**
OTHER FINANCING USES						
4901	Transfer Out	1,031,256	851,485	851,485	4,499,425	1,106,707
TOTAL OTHER FINANCING USES		**$ 1,031,256**	**$ 851,485**	**$ 851,485**	**$ 4,499,425**	**$ 1,106,707**
TOTAL EXPENDITURE		**$ 2,438,641**	**$ 2,628,185**	**$ 2,586,075**	**$ 6,191,460**	**$ 2,847,894**

ADMINISTRATIVE SERVICES - 010-40
DEPARTMENT SUMMARY

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
NUMBER OF PERSONNEL	4.350	4.350	4.950	4.950	4.950
PERSONNEL	560,023	601,428	530,758	815,703	850,713
MAINTENANCE & OPERATIONS	437,611	610,696	610,887	679,365	646,179
CAPITAL OUTLAY	465	1,500	1,500	250,000	90,000
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 998,099**	**$ 1,213,624**	**$ 1,143,145**	**$ 1,745,068**	**$ 1,586,892**

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.

This biennium includes implementation of a new Enterprise Resource Planning (ERP) system.

ADMINISTRATIVE SERVICES - 010-40
DEPARTMENT DETAIL

		2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 PROPOSED BUDGET	2024-25 PROPOSED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	373,513	432,591	343,159	559,870	587,417
4120	Extra Help Wages	50,433	12,176	72,342	37,125	37,125
4150	Fringe Benefits	136,077	156,661	115,257	218,708	226,171
TOTAL PERSONNEL		**$ 560,023**	**$ 601,428**	**$ 530,758**	**$ 815,703**	**$ 850,713**
	Accounting Manager	*-*	*-*	*0.500*	*0.500*	*0.500*
	Accounting Supervisor	*0.500*	*0.500*	*-*	*-*	*-*
	Administrative Assistant	*0.400*	*0.400*	*-*	*-*	*-*
	Accounting Assistant	*-*	*-*	*0.400*	*0.400*	*0.400*
	Accountant	*0.500*	*0.500*	*1.000*	*1.000*	*1.000*
	Accounting Technician	*0.600*	*0.600*	*0.900*	*0.900*	*0.900*
	Senior Administrative Assistant	*0.500*	*0.500*	*-*	*-*	*-*
	Administrative Operations Manager	*0.400*	*0.400*	*-*	*-*	*-*
	Senior Accounting Technician	*-*	*-*	*0.100*	*0.100*	*0.100*
	Administrative Services Director	*0.500*	*0.500*	*0.500*	*0.500*	*0.500*
	Senior Administrative Assistant	*-*	*-*	*0.100*	*0.100*	*0.100*
	Finance Manager	*0.500*	*0.500*	*0.500*	*0.500*	*0.500*
	Revenue Manager	*0.150*	*0.150*	*0.150*	*0.150*	*0.150*
	Risk Manager	*-*	*-*	*-*	*-*	*-*
	Information Systems Manager	*-*	*-*	*-*	*-*	*-*
	Management Analyst/Senior Mgt Analyst	*0.300*	*0.300*	*0.800*	*0.800*	*0.800*
		4.350	*4.350*	*4.950*	*4.950*	*4.950*
MAINTENANCE & OPERATIONS						
4215	Bad Debts	-	-	-	-	-
4216	Overage/Under	-	175	175	-	-
4220	Bank Charges	172	-	-	-	-
4250	Mtgs,Conf,Trvl,Training	2,908	6,840	6,840	21,514	20,014
4256	Recruitment	-	-	-	-	-
4257	Training	-	-	-	-	-
4260	Professional Development	2,054	3,920	3,920	4,640	4,640
4261	Educational Incentive	-	1,000	1,000	6,500	6,500
4270	Subscriptions/Memberships	579	2,116	2,116	1,834	1,834
4280	Legal Expense	6,325	5,000	5,000	2,800	3,000
4325	Vehicle Maintenance	-	-	-	-	-
4330	Equipment Maintenance	-	-	-	-	-
4355	Office Supplies	3,887	5,911	5,911	8,600	7,100
4360	Postage	1,998	2,369	2,369	1,500	1,200
4365	Printing	4,104	2,802	2,802	4,000	1,500
4425	Computer Expense	158,187	215,954	215,954	289,052	257,223
4435	Operational Expense	613	-	191	6,739	6,923
4450	Professional Services	229,433	342,319	342,319	320,318	324,283
4452	Contractual Services	21,738	18,900	18,900	6,500	6,500
4475	Rents & Leases	-	-	-	-	-
4486	Communications	5,614	3,390	3,390	5,368	5,462
TOTAL MAINTENANCE & OPERATIONS		**$ 437,611**	**$ 610,696**	**$ 610,887**	**$ 679,365**	**$ 646,179**
CAPITAL OUTLAY						
4540	Equipment Acquisition	465	1,500	1,500	-	-
4575	SOFTWARE	-	-	-	250,000	90,000
TOTAL CAPITAL OUTLAY		**$ 465**	**$ 1,500**	**$ 1,500**	**$ -**	**$ -**
		-	-	-	250,000	90,000
TOTAL EXPENDITURE		**$ 998,099**	**$ 1,213,624**	**$ 1,143,145**	**$ 1,495,068**	**$ 1,496,892**

POLICE - 010-50
DEPARTMENT SUMMARY

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	8,420,376	8,898,251	8,066,662	8,857,144	9,194,249
CAPITAL OUTLAY	-	-	-	30,000	2,000
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 8,420,376**	**$ 8,898,251**	**$ 8,066,662**	**$ 8,887,144**	**$ 9,196,249**

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:

No significant changes.

POLICE - 010-50
DEPARTMENT DETAIL

		2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 PROPOSED BUDGET	2024-25 PROPOSED BUDGET
PERSONNEL						
4199	Force Account	-	-	-	-	-
TOTAL PERSONNEL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS						
4215	Bad Debts	-	-	-	-	-
4230	Non Profit Grant Program	-	1,020	-	1,000	1,000
4250	Mtgs,Conf,Trvl,Training	-	-	(2,069)	-	-
4280	Legal Expense	345	3,570	247	3,500	3,605
4315	Gasoline, Oil & Diesel	80,572	42,545	40,418	67,708	69,739
4325	Vehicle Maintenance	6,139	10,326	6,945	6,620	6,818
4330	Equipment Maintenance	220	1,000	859	1,900	1,957
4355	Office Supplies	-	-	-	-	-
4360	Postage	171	237	139	220	226
4365	Printing	306	537	397	812	839
4375	Small Tools	-	-	-	-	-
4425	Computer Expense	178,646	100,612	97,213	115,268	120,192
4435	Operational Expense	10,575	10,241	2,206	10,735	10,995
4452	Contractual Services	2,000	21,106	2,000	14,500	14,500
4454	Contract Svc-Sheriff-Salaries	5,784,279	6,078,302	5,232,091	5,869,415	6,104,192
4455	Contract Svc-Sheriff-Overtime	577,797	673,866	697,815	758,214	777,169
4456	Contract Svc-Sheriff-Overhead	1,664,494	1,825,009	1,740,995	1,849,109	1,919,900
4475	Rents & Leases	105,383	120,839	120,839	149,497	153,981
4486	Communications	9,449	9,041	126,566	8,646	9,137
TOTAL MAINTENANCE & OPERATIONS		**$ 8,420,376**	**$ 8,898,251**	**$ 8,066,662**	**$ 8,857,144**	**$ 9,194,249**
CAPITAL OUTLAY						
4540	Equipment Acquisition	-	-	-	30,000	2,000
4575	SOFTWARE	-	-	-	-	-
4570	Vehicle Acquisition	-	-	-	-	-
TOTAL CAPITAL OUTLAY		**$ -**	**$ -**	**$ -**	**$ 30,000**	**$ 2,000**
TOTAL EXPENDITURE		**$ 8,420,376**	**$ 8,898,251**	**$ 8,066,662**	**$ 8,887,144**	**$ 9,196,249**

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

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
NUMBER OF PERSONNEL	1.000	1.000	1.000	-	-
PERSONNEL	182,841	170,061	154,017	-	-
MAINTENANCE & OPERATIONS	149,052	337,808	262,763	-	-
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 331,893**	**$ 507,869**	**$ 416,780**	**$ -**	**$ -**

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. At its heart, economic development is about building a healthy economy to have a healthy community.

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 was dissolved and moved to the Town Manager’s office department 10 eliminating redundancy of oversight.

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

		2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 PROPOSED BUDGET	2024-25 PROPOSED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	144,825	139,914	125,434	-	-
4120	Extra Help Wages	3,404	-	1,139	-	-
4150	Fringe Benefits	34,612	30,147	27,444	-	-
TOTAL PERSONNEL		**$ 182,841**	**$ 170,061**	**$ 154,017**	**$ -**	**$ -**
	Economic Development Manager	*1.000*	*1.000*	*1.000*	-	-
		1.000	*1.000*	*1.000*	-	-
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	39	750	-	-	-
4260	Professional Development	-	1,200	500	-	-
4270	Subscriptions/Memberships	711	1,000	864	-	-
4280	Legal Expense	1,605	5,000	10,805	-	-
4355	Office Supplies	206	500	500	-	-
4365	Printing	448	1,000	1,000	-	-
4410	Advertising	24,420	58,000	6,971	-	-
4425	Computer Expense	-	-	-	-	-
4435	Operational Expense	-	-	-	-	-
4450	Professional Services	107,423	205,000	205,000	-	-
4452	Contractual Services	-	-	-	-	-
4461	Town Promotion & Special Projs	13,890	65,358	37,000	-	-
4486	Communications	310	-	124	-	-
TOTAL MAINTENANCE & OPERATIONS		**$ 149,051**	**$ 337,808**	**$ 262,763**	**$ -**	**$ -**
TOTAL EXPENDITURE		**$ 331,892**	**$ 507,869**	**$ 416,780**	**$ -**	**$ -**

COMMUNITY DEVELOPMENT - PLANNING - 010-61
DEPARTMENT SUMMARY

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
NUMBER OF PERSONNEL	5.300	5.300	5.300	5.300	5.300
PERSONNEL	716,244	764,950	603,459	788,957	831,856
MAINTENANCE & OPERATIONS	287,099	666,204	579,160	648,350	498,350
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 1,003,344**	**$ 1,431,154**	**$ 1,182,620**	**$ 1,437,307**	**$ 1,330,206**

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:

Significant changes this biennium include: additional professional services for planning support services due to short staffing; Housing and Safety Element with CEQA; records management (retention/archiving); in-depth CEQA review for zoning code update.

COMMUNITY DEVELOPMENT - PLANNING - 010-61
DEPARTMENT DETAIL

		2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 PROPOSED BUDGET	2024-25 PROPOSED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	493,105	545,512	470,105	593,422	629,870
4120	Extra Help Wages	54,849	6,000	17,173	12,240	12,240
4150	Fringe Benefits	168,291	213,438	116,181	183,296	189,746
TOTAL PERSONNEL		**$ 716,244**	**$ 764,950**	**$ 603,459**	**$ 788,957**	**$ 831,856**
	Planner I	0.900	0.900	1.800	1.800	1.800
	Community Development Director	0.800	0.800	0.800	0.800	0.800
	Planner II	0.900	0.900	-	-	-
	Planner III	1.800	1.800	1.800	1.800	1.800
	Senior Administrative Assistant	0.900	0.900	0.900	0.900	0.900
		5.300	*5.300*	*5.300*	*5.300*	*5.300*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	4,821	24,250	25,000	38,950	38,950
4260	Professional Development	1,731	3,660	2,024	4,200	4,200
4261	Educational Incentive	-	3,000	1,800	1,800	1,800
4270	Subscriptions/Memberships	3,335	7,550	4,536	5,500	5,500
4280	Legal Expense	54,416	135,000	135,000	145,000	145,000
4290	Legal Notices	14,618	20,000	20,000	20,000	20,000
4355	Office Supplies	1,092	4,500	4,000	4,500	4,500
4360	Postage	1,643	4,000	4,000	4,000	4,000
4365	Printing	1,000	3,500	3,500	3,500	3,500
4410	Advertising	-	1,500	-	1,500	1,500
4425	Computer Expense	1,574	4,600	1,200	3,000	3,000
4435	Operational Expense	21,176	32,900	26,000	69,800	69,800
4450	Professional Services	176,478	415,144	345,500	340,000	190,000
4452	Contractual Services	-	-	-	-	-
4486	Communications	5,214	6,600	6,600	6,600	6,600
TOTAL MAINTENANCE & OPERATIONS		**$ 287,099**	**$ 666,204**	**$ 579,160**	**$ 648,350**	**$ 498,350**
TOTAL EXPENDITURE		**$ 1,003,344**	**$ 1,431,154**	**$ 1,182,620**	**$ 1,437,307**	**$ 1,330,206**

COMMUNITY DEVELOPMENT - BUILDING INSPECTION - 010-62
DEPARTMENT SUMMARY

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
NUMBER OF PERSONNEL	3.700	3.700	3.700	3.700	3.700
PERSONNEL	513,513	513,679	458,678	600,258	623,955
MAINTENANCE & OPERATIONS	94,742	464,515	454,826	736,375	736,375
CAPITAL OUTLAY	-	-	-	60,500	500
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 608,255**	**$ 978,194**	**$ 913,504**	**$ 1,397,133**	**$ 1,360,830**

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:

Significant changes this biennium include: CasP certification for Senior Building Inspector or Building Official, a vehicle acquisition, and legal fees anticipated for Reach Code/Universal Design Ordinance.

COMMUNITY DEVELOPMENT - BUILDING INSPECTION - 010-62
DEPARTMENT DETAIL

		2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 PROPOSED BUDGET	2024-25 PROPOSED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	381,831	377,949	352,101	428,666	447,858
4120	Extra Help Wages	9,470	5,000	11,284	33,470	33,470
4150	Fringe Benefits	122,211	130,730	95,293	138,122	142,627
TOTAL PERSONNEL		**$ 513,513**	**$ 513,679**	**$ 458,678**	**$ 600,258**	**$ 623,955**
	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*	*0.200*	*0.200*	*0.200*
	Planner II	*0.100*	*0.100*	-	-	-
	Planner III	*0.200*	*0.200*	*0.200*	*0.200*	*0.200*
	Senior Administrative Assistant	*0.100*	*0.100*	*0.100*	*0.100*	*0.100*
	Senior Building Inspector	*1.000*	*1.000*	*1.000*	*1.000*	*1.000*
		-	-	-	-	-
		3.700	*3.700*	*3.700*	*3.700*	*3.700*
MAINTENANCE & OPERATIONS						
4220	Bank Charges	73	-	-	-	-
4250	Mtgs,Conf,Trvl,Training	2,246	2,000	2,000	11,955	11,955
4260	Professional Development	690	2,940	1,329	3,000	3,000
4261	Educational Incentive	-	3,000	1,000	1,500	1,500
4270	Subscriptions/Memberships	2,937	5,800	1,500	2,220	2,220
4280	Legal Expense	-	-	10,000	20,000	20,000
4325	Vehicle Maintenance	-	1,500	1,500	1,500	1,500
4355	Office Supplies	139	-	500	1,200	1,200
4360	Postage	1	-	1	-	-
4365	Printing	-	800	-	800	800
4425	Computer Expense	-	-	1,000	2,000	2,000
4435	Operational Expense	37,011	32,500	30,000	38,000	38,000
4450	Professional Services	9,950	6,593	-	-	-
4451	Prof Services - External Plan Checks	25,873	361,045	400,000	650,000	650,000
4452	Contractual Services	13,215	44,137	1,797	-	-
4486	Communications	2,608	4,200	4,200	4,200	4,200
TOTAL MAINTENANCE & OPERATIONS		**$ 94,742**	**$ 464,515**	**$ 454,826**	**$ 736,375**	**$ 736,375**
CAPITAL OUTLAY						
4540	Equipment Acquisition	-	-	-	500	500
4570	Vehicle Acquisition	-	-	-	60,000	-
TOTAL CAPITAL OUTLAY		**$ -**	**$ -**	**$ -**	**$ 60,500**	**$ 500**
TOTAL EXPENDITURE		**$ 608,255**	**$ 978,194**	**$ 913,504**	**$ 1,397,133**	**$ 1,360,830**

ENGINEERING - 010-63
DEPARTMENT SUMMARY

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
NUMBER OF PERSONNEL	6.490	6.490	7.240	7.240	7.240
PERSONNEL	937,621	944,890	927,087	1,144,073	1,181,519
MAINTENANCE & OPERATIONS	609,441	1,107,275	968,759	1,122,629	1,081,086
CAPITAL OUTLAY	81,396	648,320	122,800	540,500	592,000
OTHER FINANCING USES	275,000	275,000	275,000	-	-
TOTAL	**$ 1,903,458**	**$ 2,975,485**	**$ 2,293,646**	**$ 2,807,202**	**$ 2,854,605**

DESCRIPTION:

This portion of the Public Works budget primarily covers land 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 Transportation and CIP section oversees traffic engineering, transportation planning, water and wastewater capital projects. This budget also shares in the funding of the implementation of the Town's municipal storm water quality program.

SIGNIFICANT CHANGES AND EXPENDITURES:

- Implementing regional recycled water management efforts.
- Recycled Water Storage Pond Engineering Evaluation (required by the discharge permit)
- Nutrient (with phosphorus) Credit Compliance
- Implementation of new MS4 Storm Water permit
- Continued implementation of Town-wide street resurfacing program
- Design of Downtown Pedestrian and Bicycle Crossing and US 101 Phase 1
- Design of Old Redwood Highway Complete Streets and Highway pavement rehabilitation from Lakewood Dr. to Pan Abode Ct.
- Design of Conde Ln. Multi Use Path
- Design of Crosswalk Improvements at various locations

ENGINEERING - 010-63
DEPARTMENT DETAIL

		2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 PROPOSED BUDGET	2024-25 PROPOSED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	682,170	665,222	716,651	853,950	884,645
4120	Extra Help Wages	43,023	60,000	25,972	44,000	44,000
4150	Fringe Benefits	212,427	219,668	184,464	246,123	252,875
TOTAL PERSONNEL		**$ 937,621**	**$ 944,890**	**$ 927,087**	**$ 1,144,073**	**$ 1,181,519**
	Administrative Assistant	0.500	0.500	0.500	0.500	0.500
	Assistant Engineer	0.500	0.500	-	-	-
	Associate Civil Engineer	0.250	0.250	0.500	0.500	0.500
	Deputy Director of Engineering	0.450	0.450	0.450	0.450	0.450
	Engineer III	-	-	0.650	0.650	0.650
	Engineer I	-	-	0.500	0.500	0.500
	Engineer I/II/III	0.650	0.650	-	-	-
	Engineering Tech	1.000	1.000	1.500	1.500	1.500
	Environmental Program Manager	0.640	0.640	0.640	0.640	0.640
	Project Manager	0.500	0.500	0.500	0.500	0.500
	Public Works Director/Town Engineer	0.300	0.300	0.300	0.300	0.300
	Public Works Inspector	0.500	0.500	0.500	0.500	0.500
	Senior Administrative Assistant	0.200	0.200	0.200	0.200	0.200
	Senior Civil Engineer	1.000	1.000	1.000	1.000	1.000
			-	-	-	-
			-	-	-	-
		6.490	*6.490*	*7.240*	*7.240*	*7.240*
MAINTENANCE & OPERATIONS						
4215	Bad Debts	-	-	-	-	-
4250	Mtgs,Conf,Trvl,Training	2,216	5,250	5,250	15,250	15,250
4256	Recruitment	-	-	-	-	-
4260	Professional Development	1,958	5,778	3,854	6,678	6,678
4261	Educational Incentive	-	2,000	2,000	2,000	2,000
4270	Subscriptions/Memberships	851	3,735	3,735	44,225	45,832
4280	Legal Expense	25,937	23,000	23,000	24,500	24,500
4325	Vehicle Maintenance	-	-	647	5,000	5,000
4330	Equipment Maintenance	-	-	-	-	-
4355	Office Supplies	3,483	8,000	8,000	8,075	8,075
4360	Postage	300	5,500	5,500	2,000	2,000
4365	Printing	459	3,000	3,000	5,120	5,120
4425	Computer Expense	2,950	5,000	5,000	24,500	17,000
4435	Operational Expense	1,847	11,000	11,000	35,150	12,000
4445	Permits & Licenses	8,007	8,100	8,100	8,850	8,850
4450	Professional Services	536,385	965,641	884,622	830,401	817,901
4452	Contractual Services	13,865	29,600	1,912	97,800	97,800
4458	Lab Testing & Supplies	2,093	24,170	167	5,000	5,000
4486	Communications	8,864	7,500	2,848	8,080	8,080
TOTAL MAINTENANCE & OPERATIONS		**$ 609,215**	**$ 1,107,275**	**$ 968,634**	**$ 1,122,629**	**$ 1,081,086**
CAPITAL OUTLAY						
4510	Arata Lane Interchange Phase 2B For Los An	-	-	-	70,000	-
4510	FY 2023-2028 TownWide Street Resurfacing	-	-	-	200,000	200,000
4510	Starr Road S. of ORH-Crosswalk Enhanceme	-	-	-	36,000	-
4510	East Windsor Trail and Pedestrian Bridge	-	-	-	-	90,000
4510	Wild Oak Alley Vacation	-	-	-	17,500	112,000
4510	Traffic Calming - Mini Roundabouts	-	-	-	-	30,000
4510	Old Redwood Hwy Complete Streets and Pav	-	-	-	-	50,000
4510	Centralized Traffic Management System and	-	-	-	2,000	-
4510	BPMP Tier 1 - Enhanced Corsswalks	-	-	-	15,000	60,000
4510	ORH Complete Streets Project - Lakewood to	-	-	-	-	50,000
4510	Starr Rd South Of Starr View Sidewalk	26,159	18,420	-	-	-
4510	Crosswalk Enhancements Brooks	24,514	10,677	244	-	-
4510	Town-Wide Streetlight Led Retrofit	30,723	344,277	97,172	-	-
4510	Downtown Ped & Bicycle Crossing	-	274,946	25,384	200,000	-
TOTAL CAPITAL OUTLAY		**$ 81,396**	**$ 648,320**	**$ 122,800**	**$ 540,500**	**$ 592,000**
OTHER FINANCING USES						
4901	Transfer Out	275,000	275,000	275,000	-	-
TOTAL OTHER FINANCING USES		**$ 275,000**	**$ 275,000**	**$ 275,000**	**$ -**	**$ -**
TOTAL EXPENDITURE		**$ 1,903,231**	**$ 2,975,485**	**$ 2,293,521**	**$ 2,807,202**	**$ 2,854,605**

SENIOR CENTER - 010-72
DEPARTMENT SUMMARY

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
NUMBER OF PERSONNEL	1.300	1.300	1.300	1.300	1.300
PERSONNEL	299,478	332,320	273,966	340,407	354,448
MAINTENANCE & OPERATIONS	52,912	41,434	23,234	29,695	31,915
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	127,993	127,993	127,993	174,008	137,485
TOTAL	**$ 480,383**	**$ 501,747**	**$ 425,193**	**$ 544,110**	**$ 523,849**

DESCRIPTION:

The Windsor Senior Recreation Center is a 4,000 square foot facility which offers recreational, social and educational programs to seniors 50 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 programs, the Senior Center pool also offers swim programs serving other members of the community including youth, teens, and families. Program staff support and serve as a liaison to the Senior Citizen Advisory Commission.

SIGNIFICANT CHANGES & EXPENDITURES:

The cost of swim instructors for swim lessons and the corresponding revenue from swim lessons has been moved from the Recreation, 010-91 to the Senior Center budget, 010-72. The projected cost for swim instructors in year one will be, $21,691 and year two will be, $22,442. This shift does not reflect in increase in the bottom line due to an overall decrease in the extra help line. The decrease in the extra help line is attributed to a revised staffing model and methodology in budget planning.

SENIOR CENTER - 010-72
DEPARTMENT DETAIL

		2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 PROPOSED BUDGET	2024-25 PROPOSED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	131,727	124,746	115,428	136,693	142,632
4120	Extra Help Wages	119,300	160,587	123,635	154,388	161,082
4150	Fringe Benefits	48,451	46,987	34,903	49,326	50,735
TOTAL PERSONNEL		**$ 299,478**	**$ 332,320**	**$ 273,966**	**$ 340,407**	**$ 354,448**
	Parks & Recreation Director	*0.050*	*0.050*	*0.050*	*0.050*	*0.050*
	Recreation Division Manager	*0.150*	*0.150*	*0.150*	*0.150*	*0.150*
	Recreation Program Coordinator	*0.300*	*0.300*	*0.300*	*0.300*	*0.300*
	Recreation Program Supervisor	*0.800*	*0.800*	*0.800*	*0.800*	*0.800*
		1.300	*1.300*	*1.300*	*1.300*	*1.300*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	764	1,025	1,025	1,220	1,440
4260	Professional Development	400	1,380	2,364	1,380	1,380
4261	Educational Incentive	-	350	-	350	350
4270	Subscriptions/Memberships	775	365	365	520	520
4280	Legal Expense	-	500	500	500	500
4355	Office Supplies	757	800	800	900	900
4360	Postage	1	50	50	100	100
4365	Printing	273	500	350	350	350
4375	Small Tools	1,035	750	750	1,145	645
4425	Computer Expense	205	500	500	500	500
4435	Operational Expense	829	750	750	950	950
4450	Professional Services	-	4,500	4,500	4,500	4,500
4462	Recreation Programs	3,100	29,184	10,500	16,500	19,000
4486	Communications	780	780	780	780	780
TOTAL MAINTENANCE & OPERATIONS		**$ 8,917**	**$ 41,434**	**$ 23,234**	**$ 29,695**	**$ 31,915**
MAINTENANCE & OPERATIONS						
4901	Transfer-Out - General Fund	127,993	127,993	127,993	174,008	137,485
4901	Transfer-Out-Sr Center	-	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS		**$ 127,993**	**$ 127,993**	**$ 127,993**	**$ 174,008**	**$ 137,485**
TOTAL EXPENDITURE		**$ 436,388**	**$ 501,747**	**$ 425,193**	**$ 544,110**	**$ 523,849**

PARK - 010-74
DEPARTMENT SUMMARY

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
NUMBER OF PERSONNEL	0.170	0.170	0.170	0.170	0.170
PERSONNEL	26,231	25,956	16,648	33,032	34,743
MAINTENANCE & OPERATIONS	4,555	14,842	12,536	15,111	15,111
CAPITAL OUTLAY	18,711	76,243	76,500	127,800	30,000
OTHER FINANCING USES	1,237,252	1,196,639	1,196,639	1,480,523	1,479,452
TOTAL	**$ 1,286,750**	**$ 1,313,680**	**$ 1,302,323**	**$ 1,656,466**	**$ 1,559,307**

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 the enhances the park user's recreation experiences. The Park Division places amount its priorities protection of natural resources and strengthening a sense of community.

SIGNIFICANT CHANGES & EXPENDITURES:

This budget includes enclosed trailers in preparation for staff to comply with AB1346 by January 2024 when gas powered tool will no longer be available and staff will need to utilize battery operated electric equipment for all hand tools. Trailers will eventually be fitted with solar panels and internal battery charging station. Also included in this budget is funding to complete the War Memorial on the Town Green.

PARK - 010-74
DEPARTMENT DETAIL

		2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 PROPOSED BUDGET	2024-25 PROPOSED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	17,841	18,069	11,893	23,120	24,575
4120	Extra Help Wages	1,020	-	859	1,250	1,250
4150	Fringe Benefits	7,371	7,887	3,896	8,662	8,919
TOTAL PERSONNEL		**$ 26,231**	**$ 25,956**	**$ 16,648**	**$ 33,032**	**$ 34,743**
	Management Analyst	*0.040*	*0.040*	*0.040*	*0.040*	*0.040*
	Parks & Recreation Director	*0.050*	*0.050*	*0.050*	*0.050*	*0.050*
	Parks & Facilities Maintenance	*0.030*	*0.030*	*0.030*	*0.030*	*0.030*
	Senior Administrative Assistant	*0.020*	*0.020*	*0.020*	*0.020*	*0.020*
	Senior Maintenance Worker	*0.030*	*0.030*	*0.030*	*0.030*	*0.030*
		0.170	*0.170*	*0.170*	*0.170*	*0.170*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	1,070	1,500	1,500	3,200	3,200
4260	Professional Development	41	138	32	186	186
4270	Subscriptions/Memberships	192	600	400	600	600
4280	Legal Expense	57	3,000	1,000	3,000	3,000
4315	Gasoline, Oil & Diesel	-	-	-	-	-
4325	Vehicle Maintenance	-	-	-	-	-
4330	Equipment Maintenance	-	-	-	-	-
4335	Structures/Improvements Maint	-	-	-	-	-
4355	Office Supplies	537	500	500	600	600
4360	Postage	24	500	500	500	500
4365	Printing	-	1,000	1,000	1,000	1,000
4435	Operational Expense	134	-	-	-	-
4450	Professional Services	-	200	200	-	-
4452	Contractual Services	2,500	7,404	7,404	5,500	5,500
4486	Communications	-	-	-	525	525
TOTAL MAINTENANCE & OPERATIONS		**$ 4,555**	**$ 14,842**	**$ 12,536**	**$ 15,111**	**$ 15,111**
CAPITAL OUTLAY						
4510	Construction	18,711	76,243	76,500	115,800	-
4510	Keiser Park Improvements	-	-	-	-	-
4510	Keiser Park Spectator Design	-	-	-	-	-
4510	Dog Parks	-	-	-	-	-
4510	Pickleball Courts	-	-	-	-	-
4510	Clara's Garden	-	-	-	-	-
4510	Old Vineyard Park	-	-	-	-	-
4540	Mobile Equip & Vehicle Acquist	-	-	-	12,000	30,000
TOTAL CAPITAL OUTLAY		**$ 18,711**	**$ 76,243**	**$ 76,500**	**$ 127,800**	**$ 30,000**
MAINTENANCE & OPERATIONS						
4901	Transfer-Out - General Fund	840,739	812,760	812,760	1,025,939	1,020,663
4901	Transfer-Out - General Fund	396,513	383,879	383,879	454,584	458,789
TOTAL MAINTENANCE & OPERATIONS		**$ 1,237,252**	**$ 1,196,639**	**$ 1,196,639**	**$ 1,480,523**	**$ 1,479,452**
TOTAL EXPENDITURE		**$ 1,286,750**	**$ 1,313,680**	**$ 1,302,323**	**$ 1,656,466**	**$ 1,559,307**

FACILITIES - 010-76
DEPARTMENT SUMMARY

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
NUMBER OF PERSONNEL	3.470	3.470	3.260	3.260	3.260
PERSONNEL	410,973	394,149	352,589	424,392	441,154
MAINTENANCE & OPERATIONS	190,469	240,694	248,205	228,275	228,633
CAPITAL OUTLAY	-	-	283	-	105,200
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 601,442**	**$ 634,843**	**$ 601,078**	**$ 652,667**	**$ 774,987**

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 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, Bluebird Center, Senior Center, Hembree House Cultural Center and several restroom, storage and concession structures located in Town Parks, totaling over 91,122 square feet . The Facilities Maintenance Division is responsible for the operation, maintenance and repairs of water features such as the Senior Center pool and spa and Town Green fountain. The Division works closely with the Community Development Department, PG&E and the Association of Bay Area Governments in monitoring and implementing an established Energy Efficiency Action Plan. Facilities assists Community Development staff in implementing facility repairs for compliance with ADA issues identified in the Town's ADA Self Assessment and Transition Plan.

SIGNIFICANT CHANGES & EXPENDITURES:

Operational cost increases include the new janitorial service the Town bid and contracted with in April of 2023. Major projects include exterior painting and new gutters at the Public Works Corp Yard.

FACILITIES - 010-76
DEPARTMENT DETAIL

		2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 PROPOSED BUDGET	2024-25 PROPOSED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	267,889	260,611	234,762	276,313	288,509
4120	Extra Help Wages	23,091	11,415	23,221	24,650	24,650
4150	Fringe Benefits	119,993	122,123	94,607	123,429	127,995
TOTAL PERSONNEL		**$ 410,973**	**$ 394,149**	**$ 352,589**	**$ 424,392**	**$ 441,154**
	Maintenance Worker I	*0.550*	*0.550*	*0.540*	*0.540*	*0.540*
	Utility Maintenance Worker I	*0.100*	*0.100*	*0.100*	*0.100*	*0.100*
	Maintenance Worker II	*1.630*	*1.630*	*1.630*	*1.630*	*1.630*
	Management Analyst	*0.140*	*0.140*	*0.140*	*0.140*	*0.140*
	Parks & Facilities Maintenance	*0.200*	*0.200*	*0.100*	*0.100*	*0.100*
	Parks & Recreation Director	*0.050*	*0.050*	*0.050*	*0.050*	*0.050*
	Parks Maintenance Supervisor	*0.100*	*0.100*	-	-	-
	Senior Administrative Assistant	*0.100*	*0.100*	*0.100*	*0.100*	*0.100*
	Senior Maintenance Worker	*0.600*	*0.600*	*0.600*	*0.600*	*0.600*
		-	-	-	-	-
		3.470	*3.470*	*3.260*	*3.260*	*3.260*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	213	725	725	1,375	1,000
4260	Professional Development	676	2,252	547	2,170	2,170
4270	Subscriptions/Memberships	-	-	-	160	160
4280	Legal Expense	765	500	1,500	1,000	1,000
4310	Custodial Expense	75,444	91,723	97,000	102,100	105,033
4315	Gasoline, Oil & Diesel	6,820	4,000	7,000	7,500	7,500
4325	Vehicle Maintenance	1,450	1,450	1,450	1,625	1,625
4330	Equipment Maintenance	461	500	500	750	750
4335	Structures/Improvements Maint	30,692	51,938	51,938	21,500	16,500
4355	Office Supplies	387	700	700	700	700
4360	Postage	-	75	15	75	75
4370	Parts & Supplies	7,001	13,000	13,000	12,500	13,000
4435	Operational Expense	17,411	27,800	27,800	22,500	22,500
4450	Professional Services	-	-	-	-	-
4452	Contractual Services	35,412	30,030	30,030	38,170	40,470
4475	Rents & Leases	-	-	-	-	-
4487	Utilities, Gas & Electric	7,257	10,000	10,000	10,150	10,150
4486	Communications	6,479	6,000	6,000	6,000	6,000
TOTAL MAINTENANCE & OPERATIONS		**$ 190,469**	**$ 240,694**	**$ 248,205**	**$ 228,275**	**$ 228,633**
CAPITAL OUTLAY						
4513	Cip-Improvements	-	-	-	-	105,200
TOTAL MAINTENANCE & OPERATIONS		**$ -**	**$ -**	**$ -**	**$ -**	**$ 105,200**
TOTAL EXPENDITURE		**$ 601,442**	**$ 634,843**	**$ 600,794**	**$ 652,667**	**$ 774,987**

STREETS AND DRAINAGE - 010-81
DEPARTMENT SUMMARY

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	0.400	0.450	0.450
PERSONNEL	61,062	79,177	53,976	87,471	90,682
MAINTENANCE & OPERATIONS	50,505	199,402	198,865	184,270	184,270
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	357,878	354,323	354,323	768,184	812,866
TOTAL	**$ 469,446**	**$ 632,902**	**$ 607,164**	**$ 1,039,925**	**$ 1,087,818**

DESCRIPTION:

This fund is separate from the Gas Tax fund in that the Town is required to maintain 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:

Town-owned properties with unimproved creek trails and paths are maintained under the Streets and Drainage division. Maintenance activities in this area are intended to maintain current conditions with more substantial improvements being made as part of Capital Improvements in these areas. This fund also includes work under the Town's storm water permit which mandates cleanup of trash and homeless encampments in creek areas.

STREETS AND DRAINAGE - 010-81
DEPARTMENT DETAIL

		2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 PROPOSED BUDGET	2024-25 PROPOSED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	40,647	39,420	35,628	44,789	46,423
4120	Extra Help Wages	4,878	23,200	5,693	25,200	26,200
4150	Fringe Benefits	15,537	16,557	12,656	17,483	18,059
TOTAL PERSONNEL		**$ 61,062**	**$ 79,177**	**$ 53,976**	**$ 87,471**	**$ 90,682**
	Administrative Assistant	*0.100*	*0.100*	*0.100*	*0.100*	*0.100*
	Deputy Director of Operations	*0.100*	*0.100*	*0.100*	*0.100*	*0.100*
	Maintenance Worker II	*0.100*	*0.100*	*0.100*	*0.150*	*0.150*
	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*	*0.450*	*0.450*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	-	-	-	-	-
4260	Professional Development	191	340	103	370	370
4261	Educational Incentive	187	500	500	500	500
4270	Subscriptions/Memberships	-	300	300	300	300
4280	Legal Expense	229	400	400	400	400
4315	Gasoline, Oil & Diesel	228	2,000	2,000	2,000	2,000
4325	Vehicle Maintenance	1,211	600	600	1,500	1,500
4330	Equipment Maintenance	213	1,200	1,200	1,200	1,200
4340	Streets/Infrastructure Maint	-	-	-	-	-
4355	Office Supplies	-	100	100	100	100
4360	Postage	-	350	350	300	300
4365	Printing	-	100	100	100	100
4370	Parts & Supplies	302	4,300	4,300	4,000	4,000
4375	Small Tools	401	1,400	1,400	1,400	1,400
4380	Special Expense	-	-	-	-	-
4425	Computer Expense	-	2,000	2,000	2,000	2,000
4435	Operational Expense	3,045	7,500	7,500	6,500	6,500
4445	Permits & Licenses	1,855	2,200	2,200	2,300	2,300
4450	Professional Services	-	15,000	15,000	3,000	3,000
4452	Contractual Services	42,646	160,812	160,812	158,000	158,000
4458	Lab Testing & Supplies	-	300	-	300	300
TOTAL MAINTENANCE & OPERATIONS		**$ 50,505**	**$ 199,402**	**$ 198,865**	**$ 184,270**	**$ 184,270**
OTHER FINANCING USES						
4901	Transfer-Out - General Fund	357,878	354,323	354,323	768,184	812,866
4901	Transfer To Gas Tax Streets	-	-	-		
TOTAL OTHER FINANCING USES		**$ 357,878**	**$ 354,323**	**$ 354,323**	**$ 768,184**	**$ 812,866**
TOTAL EXPENDITURE		**$ 469,446**	**$ 632,902**	**$ 607,164**	**$ 1,039,925**	**$ 1,087,818**

RECREATION - 010-91
DEPARTMENT SUMMARY

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
NUMBER OF PERSONNEL	6.880	6.880	6.880	6.880	6.880
PERSONNEL	1,194,546	1,305,418	952,807	1,332,307	1,398,139
MAINTENANCE & OPERATIONS	345,879	700,942	454,898	563,521	575,431
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	1,537	-	1,537	-	-
TOTAL	**$ 1,541,962**	**$ 2,006,360**	**$ 1,409,242**	**$ 1,895,828**	**$ 1,973,570**

DESCRIPTION:

The Recreation Division provides a wide range of recreational activities for individuals, families 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, and various community sports leagues.

SIGNIFICANT CHANGES & EXPENDITURES:

Year one and two reflect a reduction in the bottom line compared to FY 2022-23. This reduction is mainly attributed to the reduction in swim instructor extra help being moved to the 010-72 budget, and continued reduction in teen programming due to the frozen staff position. Significant increases can be found in the non-profit Town grant (human services organizations) line and the July 3 event line, however the small reductions in other areas have contributed to keeping the bottom line request under the most recent past Recreation budget.

RECREATION - 010-91
DEPARTMENT DETAIL

		2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 PROPOSED BUDGET	2024-25 PROPOSED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	650,753	633,349	525,384	693,660	734,743
4120	Extra Help Wages	299,679	439,416	265,410	388,817	404,784
4150	Fringe Benefits	244,113	232,653	162,012	249,830	258,612
TOTAL PERSONNEL		**$ 1,194,546**	**$ 1,305,418**	**$ 952,807**	**$ 1,332,307**	**$ 1,398,139**
	Management Analyst	1.000	1.000	-	-	-
	Parks & Recreation Analyst	-	-	1.000	1.000	1.000
	Parks & Recreation Director	0.730	0.730	0.730	0.730	0.730
	Recreation Division Manager	0.850	0.850	0.850	0.850	0.850
	Recreation Program Coordinator	1.700	1.700	1.700	1.700	1.700
	Recreation Program Supervisor	1.200	1.200	1.200	1.200	1.200
	Senior Administrative Assistant	1.400	1.400	1.400	1.400	1.400
		6.880	6.880	6.880	6.880	6.880
MAINTENANCE & OPERATIONS						
4215	Bad Debts	-	500	-	-	-
4216	Overage/Under	(355)	-	-	-	-
4220	Bank Charges	-	-	-	-	-
4230	Non Profit Grant Program	52,500	78,750	75,000	73,500	92,000
4231	Community Partnerships	53,046	78,750	69,750	68,750	68,750
4245	Insurance	-	-	-	-	-
4250	Mtgs,Conf,Trvl,Training	1,078	5,452	5,451	11,650	8,050
4260	Professional Development	1,407	5,796	3,318	5,796	5,796
4261	Educational Incentive	-	1,500	-	1,500	1,500
4270	Subscriptions/Memberships	3,339	3,500	3,500	3,738	3,768
4280	Legal Expense	5,748	9,500	6,000	6,000	6,000
4315	Gasoline, Oil & Diesel	3,871	4,850	4,850	4,850	4,850
4325	Vehicle Maintenance	2,291	9,800	9,800	11,800	11,800
4330	Equipment Maintenance	-	1,200	1,200	2,000	1,500
4335	Structures/Improvements Maint	573	4,550	4,550	23,950	12,450
4355	Office Supplies	2,575	4,000	4,000	4,000	4,000
4360	Postage	705	7,000	7,000	5,500	5,500
4365	Printing	624	18,275	2,000	11,275	10,675
4375	Small Tools	1,947	12,800	12,800	12,400	13,634
4410	Advertising	511	3,000	3,000	3,300	3,300
4425	Computer Expense	8,002	13,800	13,800	13,700	13,700
4435	Operational Expense	-	2,500	2,500	1,500	1,500
4450	Professional Services	2,956	9,000	15,000	15,500	15,500
4461	Town Promotion & Special Projs	157,583	205,088	148,339	171,656	173,952
4462	Recreation Programs	41,341	214,251	55,960	104,076	110,126
4486	Communications	6,139	7,080	7,080	7,080	7,080
TOTAL MAINTENANCE & OPERATIONS		**$ 345,879**	**$ 700,942**	**$ 454,898**	**$ 563,521**	**$ 575,431**
TOTAL EXPENDITURE		**$ 1,541,962**	**$ 2,006,360**	**$ 1,409,242**	**$ 1,895,828**	**$ 1,973,570**

ANIMAL CONTROL - 010-92
DEPARTMENT SUMMARY

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	216,086	223,052	216,000	227,800	239,140
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 216,086**	**$ 223,052**	**$ 216,000**	**$ 227,800**	**$ 239,140**

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.

SIGNIFICANT CHANGES & EXPENDITURES:

No significant changes.

ANIMAL CONTROL - 010-92
DEPARTMENT DETAIL

		2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 PROPOSED BUDGET	2024-25 PROPOSED BUDGET
MAINTENANCE & OPERATIONS						
4280	Legal Expense	86	7,052	-	1,000	1,000
4452	Contractual Services	216,000	216,000	216,000	226,800	238,140
TOTAL MAINTENANCE & OPERATIONS		**$ 216,086**	**$ 223,052**	**$ 216,000**	**$ 227,800**	**$ 239,140**
TOTAL EXPENDITURE		**$ 216,086**	**$ 223,052**	**$ 216,000**	**$ 227,800**	**$ 239,140**

GAS TAX FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2021-22	2022-23	2023-24	2024-25
Estimated Beginning Fund Balance	$ 315,564	$ 234,376	$ 375,020	$ 177,643
Estimated Revenue	1,223,567	1,400,856	1,409,096	1,409,096
Transfers-In	100,000	150,000	525,000	575,000
Estimated Funds Available	1,639,131	1,785,232	2,309,116	2,161,739
Estimated Expenditures	1,404,755	1,410,212	2,131,473	2,142,136
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	1,404,755	1,410,212	2,131,473	2,142,136
Estimated Ending Fund Balance	$ 234,376	$ 375,020	$ 177,643	$ 19,603

EXPLANATION OF RESERVES

	2021-22	2022-23	2023-24	2024-25
Contigencies	$ 234,376	$ 375,020	$ 177,643	$ 19,603
Fund Balance	$ 234,376	$ 375,020	$ 177,643	$ 19,603

GAS TAX FUND REVENUE SUMMARY

		2021-22 ACTUAL REVENUE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
USE OF MONEY & PROPERTY						
3410	Interest On Investments	-	-	-	-	-
INTERGOVERNMENTAL						
3571	Gas Tax, Section 2106 & 2107	276,998	320,579	349,192	318,425	318,425
3572	Gas Tax, Section 2105-Prop 111	143,116	167,221	173,463	171,996	171,996
3573	Gas Tax, Section 2107.5-Engin	-	6,000	6,000	6,000	6,000
3574	Gas Tax, Section 2103-Prop 42 Replace	207,439	256,631	250,376	259,733	259,733
3575	Gas Tax - Loan Repayment	-	-	-	-	-
3576	Traffic Congest Relief	32,113	-	-	-	-
3577	Gas Tax - SB1/Road Maint/Rehab	494,742	574,429	616,825	647,942	647,942
OTHER REVENUE						
3801	Miscellaneous Revenues	3,454	5,000	5,000	5,000	5,000
OTHER FINANCING SOURCES						
3901	Transfer-In - General Fund	100,000	150,000	150,000	525,000	575,000
TOTAL REVENUES		$ 1,257,863	$ 1,479,860	$ 1,550,856	$ 1,934,096	$ 1,984,096

GAS TAX FUND - 110-81
DEPARTMENT SUMMARY

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
NUMBER OF PERSONNEL	5.100	5.100	5.100	5.100	5.100
PERSONNEL	603,785	606,253	505,904	714,760	739,523
MAINTENANCE & OPERATIONS	388,856	423,315	166,216	786,713	772,613
CAPITAL OUTLAY	412,115	1,586,008	738,092	630,000	630,000
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 1,404,755**	**$ 2,615,576**	**$ 1,410,212**	**$ 2,131,473**	**$ 2,142,136**

DESCRIPTION:

The Gas Tax fund is for the maintenance and repair of Town streets and 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. This budget is funded through taxes and fees by the State of California and is supplemented by the Town's general fund.

SIGNIFICANT CHANGES AND EXPENDITURES:

New facilities continued to be added to the Town's asset inventory such as additional roadways, storm drain inlets, piping systems and signage. Maintenance programs such as graffiti removal, traffic safety tree trimming, temporary sidewalk repairs, storm water quality compliance, fabrication and installation of new and damaged street signs, removal of illegal dumping on public property. Increased temporary and contract labor costs associated with vegetation management.

GAS TAX FUND - 110-81
DEPARTMENT DETAIL

		2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	387,359	381,895	328,667	434,832	451,831
4120	Extra Help Wages	57,865	48,000	48,626	101,000	103,000
4150	Fringe Benefits	158,561	176,358	128,611	178,928	184,692
TOTAL PERSONNEL		**$ 603,785**	**$ 606,253**	**$ 505,904**	**$ 714,760**	**$ 739,523**
	Administrative Assistant	*0.100*	*0.100*	*0.100*	*0.100*	*0.100*
	Deputy Director of Operations	*0.150*	*0.150*	*0.150*	*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*
		5.100	*5.100*	*5.100*	*5.100*	*5.100*
MAINTENANCE & OPERATIONS						
4215	Bad Debts	-	-	-	-	-
4250	Mtgs,Conf,Trvl,Training	551	1,700	49	4,200	4,200
4260	Professional Development	3,059	3,310	1,415	3,790	3,790
4261	Educational Incentive	333	1,000	-	1,000	1,000
4270	Subscriptions/Memberships	-	600	178	600	600
4280	Legal Expense	37	800	2,322	800	800
4315	Gasoline, Oil & Diesel	20,283	12,000	11,180	25,000	25,000
4325	Vehicle Maintenance	19,004	14,000	16,125	20,000	20,000
4330	Equipment Maintenance	3,795	4,500	-	4,500	4,500
4340	Streets/Infrastructure Maint	18,856	54,543	14,888	49,000	49,000
4355	Office Supplies	66	2,000	-	1,000	1,000
4365	Printing	-	200	-	200	200
4370	Parts & Supplies	2,048	5,400	1,997	5,400	5,400
4375	Small Tools	1,025	3,000	484	2,000	2,000
4420	Chemicals	-	-	-	-	-
4425	Computer Expense	240	-	-	2,000	2,000
4435	Operational Expense	5,442	12,800	5,980	18,800	18,800
4445	Permits & Licenses	-	650	916	3,700	3,700
4450	Professional Services	379	11,500	-	5,500	13,500
4452	Contractual Services	274,505	255,212	87,750	594,000	569,000
4458	Lab Testing & Supplies	-	100	-	100	100
4486	Communications	6,135	5,000	2,110	6,500	7,000
4487	Utilities, Gas & Electric	33,100	35,000	20,824	38,623	41,023
TOTAL MAINTENANCE & OPERATIONS		**$ 388,856**	**$ 423,315**	**$ 166,216**	**$ 786,713**	**$ 772,613**
CAPITAL OUTLAY						
4540	Equipment Acquisition	-	-	-	-	-
4545	Infrastructure Acquisition	-	-	-	-	-
4580	Structures.Improvements Acquis	56,650	80,000	-	-	-
4545	Cip-Infrastructure	-	-	-	80,000	80,000
4510	Town-Wide Street Resurfacing	-	10,508	-	-	-
4510	FY 2023-2028 Town Wide Street Resurfacing	-	-	-	550,000	550,000
4510	FY 2021-2023 Town Wide Street Resurfacing	355,465	1,495,500	738,092	-	-
TOTAL CAPITAL OUTLAY		**$ 412,115**	**$ 1,586,008**	**$ 738,092**	**$ 630,000**	**$ 630,000**
OTHER FINANCING USES						
4901	Transfer-Out - Gas Tax Fund	-	-	-	-	-
TOTAL OTHER FINANCING USES		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURE		**$ 1,404,755**	**$ 2,615,576**	**$ 1,410,212**	**$ 2,131,473**	**$ 2,142,136**

TRANSPORTATION GRANT FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2021-22	2022-23	2023-24	2024-25
Estimated Beginning Fund Balance	$ 701,244	$ 2,368,738	$ 2,718,905	$ 1,813,235
Estimated Revenue	5,974,212	219,000	225,330	231,850
Transfers-In	-	3,100,000	-	-
Estimated Funds Available	6,675,456	5,687,738	2,944,235	2,045,085
Estimated Expenditures	4,306,718	2,968,833	1,131,000	754,000
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	4,306,718	2,968,833	1,131,000	754,000
Estimated Ending Fund Balance	$ 2,368,738	$ 2,718,905	$ 1,813,235	$ 1,291,085

EXPLANATION OF RESERVES

	2021-22	2022-23	2023-24	2024-25
Transportation Projects	$ 2,368,738	$ 2,718,905	$ 1,813,235	$ 1,291,085
Fund Balance	$ 2,368,738	$ 2,718,905	$ 1,813,235	$ 1,291,085

TRANSPORTATION GRANT FUND REVENUE SUMMARY

		2021-22 ACTUAL REVENUE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
USE OF MONEY & PROPERTY						
3410	Interest On Investments	-	7,500	8,000	8,000	8,000
INTERGOVERNMENTAL						
3510	MTC Grant Revenue	-	-	-	-	-
3524	Grant Revenue - Los Amigos	-	-	-	-	-
3526	TFCA Pedestrian Enhancement	-	-	-	-	-
3528	Federal Safe Routes To School Grant	-	-	-	-	-
3576	Traffic Congest Relief	-	-	-	-	-
3578	LSR Measure M	229,344	254,188	211,000	217,330	223,850
3580	Transportation Grant Revenue	-	-	-	-	-
OTHER FINANCING SOURCES						
3901	Transfer-In - General Fund	-	-	3,100,000	-	-
TOTAL REVENUES		$ 229,344	$ 261,688	$ 3,319,000	$ 225,330	$ 231,850

TRANSPORTATION GRANT FUND - 111-63
DEPARTMENT SUMMARY

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	259,392	-	-	565,500	377,000
CAPITAL OUTLAY	4,047,326	9,302,673	2,968,833	565,500	377,000
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 4,306,718**	**$ 9,302,673**	**$ 2,968,833**	**$ 1,131,000**	**$ 754,000**

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 continued implementation of Town-Wide Street Resurfacing Program (Measure M-Transportation), Crosswalk Enhancements at Starr Road (Transportation Development Act), and Crosswalk Enhancements at Brooks Road and Natalie Drive (HSIP).

TRANSPORTATION GRANT FUND - 111-63
DEPARTMENT DETAIL

		2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
MAINTENANCE & OPERATIONS						
4450	Professional Services	-	-	-	-	-
4450	Professional Services	120,626	-	-	-	-
4450	Orh Corridor Enhncmnt	126,508	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS		**$ 247,134**	**$ -**	**$ -**	**$ -**	**$ -**
CAPITAL OUTLAY						
4510	Fy 2023-2028 Town Wide Street Resurfacing	-	-	-	290,000	290,000
4510	Wrr/Wr Intersection (Obag)	3,749,154	8,047,619	2,485,720	-	-
4510	Centralized Traffic Management System	-	-	-	275,500	-
4510	Tda 3 Grant - Brooks Rd Crosswalk	-	25,221	-	-	-
4510	Town Wide Street Resurfacing (Measure M)	-	4,292	-	-	-
4510	Fy 2021-2023 Town Wide Street Resurfacing	270,045	819,016	404,687	-	-
4510	Crosswalk Enhancements At Starr Rd	-	-	78,041	-	-
4510	Starr Rd South of ORH-Crosswalk Enhancement Project				-	87,000
TOTAL CAPITAL OUTLAY		**$ 4,019,200**	**$ 8,896,148**	**$ 2,968,448**	**$ 565,500**	**$ 377,000**
TOTAL EXPENDITURE		**$ 4,266,334**	**$ 8,896,148**	**$ 2,968,448**	**$ 565,500**	**$ 377,000**

PANDEMIC RELIEF FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2021-22	2022-23	2023-24	2024-25
Estimated Beginning Fund Balance	$ -	$ -	$ -	$ 3,000,000
Estimated Revenue	3,244,797	3,244,797	3,000,000	-
Transfers-In	-	-	-	-
Estimated Funds Available	3,244,797	3,244,797	3,000,000	3,000,000
Estimated Expenditures	-	-	-	-
Transfers-Out	3,244,797	3,244,797	-	-
Total Est. Expenditures & Transfers-Out	3,244,797	3,244,797	-	-
Estimated Ending Fund Balance	$ -	$ -	$ 3,000,000	$ 3,000,000

EXPLANATION OF RESERVES

	2021-22	2022-23	2023-24	2024-25
Contigencies	$ -	$ -	$ 3,000,000	$ 3,000,000
Fund Balance	$ -	$ -	$ 3,000,000	$ 3,000,000

PANDEMIC RELIEF FUND REVENUE SUMMARY

	2021-22 ACTUAL REVENUE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/25	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
INTERGOVERNMENTAL					
3512 TRANSFER IN - GENERAL FUND	-	3,244,797	3,244,797	3,000,000	-
TOTAL REVENUES	$ -	$ 3,244,797	$ 3,244,797	$ 3,000,000	$ -

PANDEMIC RELIEF - 115
DEPARTMENT SUMMARY

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	3,244,797	3,244,797	3,244,797	-	-
TOTAL	**$ 3,244,797**	**$ 3,244,797**	**$ 3,244,797**	**$ -**	**$ -**

DESCRIPTION:

On March 11, 2021 Congress singed the American Rescue Plan Act (ARPA) which provided $350 billion for eligble state, local, territorial, and Tribal governments to mitigate the fiscal effects of the COVID-19 emergency. It is currently estimated that the Town is eligble to receive a one-time $6.5M allocation distributed in two tranches (July 2021 and July 2022).

SIGNIFICANT CHANGES & EXPENDITURES:

These funds will be used to help support programs and priorities identified by the Treasury Department as eligible uses of funds: public safety, infrastructure, and restoration of services to pre-pandemic levels.

PANDEMIC RELIEF - 115-30
DEPARTMENT DETAIL

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
OTHER FINANCING USES					
4901 Transfer Out-Non-Department	3,244,797	3,244,797	3,244,797	-	-
TOTAL OTHER FINANCING USES	**$ 3,244,797**	**$ 3,244,797**	**$ 3,244,797**	**$ -**	**$ -**
TOTAL EXPENDITURE	**$ 3,244,797**	**$ 3,244,797**	**$ 3,244,797**	**$ -**	**$ -**

GRANT FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2021-22	2022-23	2023-24	2024-25
Estimated Beginning Fund Balance	$ (42,086)	$ (10,626)	$ 27,367	$ 27,367
Estimated Revenue	160,058	46,290	-	-
Transfers-In	-	-	-	-
Estimated Funds Available	117,972	35,664	27,367	27,367
Estimated Expenditures	128,598	8,297	-	-
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	128,598	8,297	-	-
Estimated Ending Fund Balance	$ (10,626)	$ 27,367	$ 27,367	$ 27,367

EXPLANATION OF RESERVES

	2021-22	2022-23	2023-24	2024-25
Contigencies	$ (10,626)	$ 27,367	$ 27,367	$ 27,367
Fund Balance	$ (10,626)	$ 27,367	$ 27,367	$ 27,367

GRANT FUND REVENUE SUMMARY

		2021-22 ACTUAL REVENUE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
INTERGOVERNMENTAL						
3901	TRANSFER IN - GENERAL FUND	-	-	-	-	-
3524	GRANT - PLANNING GRANT PROGRAM	81,052	-	-	-	-
3524	GRANT - CA ZONING ORDINANCE	79,006	-	-	-	-
3408	DONATIONS	-	-	26,290	-	-
3524	GRANT - PROP 68	-	-	-	-	-
TOTAL REVENUES		$ 160,058	$ -	$ 26,290	$ -	$ -

GRANT - 125
DEPARTMENT SUMMARY

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	94,895	96,394	6,678	-	-
CAPITAL OUTLAY	33,703	147,085	1,619	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 128,598**	**$ 243,479**	**$ 8,297**	**$ -**	**$ -**

DESCRIPTION:

This fund captures grants issued to the Town for projects that would have otherwise been funded by the General Fund. As many grants are issued on a reimbursement basis this fund provides a mechanism to efficiently track and report those expenditures.

SIGNIFICANT CHANGES & EXPENDITURES:

No significant changes.

GRANT - 125-61
DEPARTMENT DETAIL

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/23	2021-22 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
MAINTENANCE & OPERATIONS					
4450 Professional Services	94,895	96,394	6,678	-	-
TOTAL MAINTENANCE & OPERATIONS	**$ 94,895**	**$ 96,394**	**$ 6,678**	**$ -**	**$ -**
TOTAL EXPENDITURE	**$ 94,895**	**$ 96,394**	**$ 6,678**	**$ -**	**$ -**

GRANT - 125-74
DEPARTMENT DETAIL

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/23	2021-22 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
CAPITAL OUTLAY					
4510 Pickleball Courts Hiram Lewis Park	33,703	147,085	1,619	-	-
TOTAL CAPITAL OUTLAY	**$ 33,703**	**$ 147,085**	**$ 1,619**	**$ -**	**$ -**
TOTAL EXPENDITURE	**$ 33,703**	**$ 147,085**	**$ 1,619**	**$ -**	**$ -**

ASSET FORFEITURE FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2021-22	2022-23	2023-24	2024-25
Estimated Beginning Fund Balance	$ 38,132	$ 29,997	$ 35,683	$ 29,183
Estimated Revenue	-	8,500	8,500	8,500
Transfers-In	-	-	-	-
Estimated Funds Available	38,132	38,497	44,183	37,683
Estimated Expenditures	8,135	2,813	15,000	15,000
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	8,135	2,813	15,000	15,000
Estimated Ending Fund Balance	$ 29,997	$ 35,683	$ 29,183	$ 22,683

EXPLANATION OF RESERVES

	2021-22	2022-23	2023-24	2024-25
Contigencies	$ 29,997	$ 35,683	$ 29,183	$ 22,683
Fund Balance	$ 29,997	$ 35,683	$ 29,183	$ 22,683

ASSET FORFEITURE FUND REVENUE SUMMARY

		2021-22 ACTUAL REVENUE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
USE OF MONEY & PROPERTY						
3579	Dea Drug Recovery Revenue	-	-	8,500	8,500	8,500
3410	Interest On Investments	-	-	-	-	-
TOTAL REVENUES		$ -	$ -	$ 8,500	$ 8,500	$ 8,500

ASSET FORFEITURE FUND - 130
DEPARTMENT SUMMARY

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	8,135	15,000	2,813	15,000	15,000
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 8,135**	**$ 15,000**	**$ 2,813**	**$ 15,000**	**$ 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

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
MAINTENANCE & OPERATIONS					
4435 Operational Expense	8,135	15,000	2,813	15,000	15,000
TOTAL MAINTENANCE & OPERATIONS	**$ 8,135**	**$ 15,000**	**$ 2,813**	**$ 15,000**	**$ 15,000**
CAPITAL OUTLAY					
4540 Equipment Acquisition	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURE	**$ 8,135**	**$ 15,000**	**$ 2,813**	**$ 15,000**	**$ 15,000**

MOBILE HOME RENT STABILIZATION FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2021-22	2022-23	2023-24	2024-25
Estimated Beginning Fund Balance	$ 46,661	$ 46,661	$ 46,661	$ 46,661
Estimated Revenue	-	-	-	-
Transfers-In	-	-	-	-
Estimated Funds Available	46,661	46,661	46,661	46,661
Estimated Expenditures	-	-	-	-
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	-	-	-	-
Estimated Ending Fund Balance	$ 46,661	$ 46,661	$ 46,661	$ 46,661

EXPLANATION OF RESERVES

	2021-22	2022-23	2023-24	2024-25
Contigencies	$ 46,661	$ 46,661	$ 46,661	$ 46,661
Fund Balance	$ 46,661	$ 46,661	$ 46,661	$ 46,661

MOBILE HOME RENT STABILIZATION FUND REVENUE SUMMARY

	2021-22 ACTUAL REVENUE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
USE OF MONEY & PROPERTY					
3410 Interest On Investments	-	-	-	-	-
CHARGES FOR SERVICES					
3665 Mobile Home Rent Stabilization Fee	-	-	-	-	-
TOTAL REVENUES	$ -	$ -	$ -	$ -	$ -

MOBILE HOME RENT STABILIZATION - 140
DEPARTMENT SUMMARY

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	$ -	$ -	$ -	$ -	$ -

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

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
MAINTENANCE & OPERATIONS					
4280 Legal Expense	-	-	-	-	-
4480 Special Services	-	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

LIGHTING AND LANDSCAPE ASSESSMENT FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2021-22	2022-23	2023-24	2024-25
Estimated Beginning Fund Balance	$ 218,384	$ 394,341	$ 558,378	$ 513,106
Estimated Revenue	1,124,923	882,984	898,276	916,242
Transfers-In	1,360,361	1,407,028	1,920,187	1,877,275
Estimated Funds Available	2,703,669	2,684,353	3,376,841	3,306,623
Estimated Expenditures	2,309,327	2,125,975	2,863,735	2,885,424
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	2,309,327	2,125,975	2,863,735	2,885,424
Estimated Ending Fund Balance	$ 394,341	$ 558,378	$ 513,106	$ 421,198

LIGHTING AND LANDSCAPE ASSESSMENT FUND REVENUE SUMMARY

		2021-22 ACTUAL REVENUE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
PROPERTY TAX						
3060	Street Lighting Prop Tax-Zone 4	10,181	-	6,600	6,600	6,732
CHARGES FOR SERVICES						
3150	Special Assessments - Zone 1	486,226	500,202	491,538	497,052	506,993
3150	Special Assessments - Zone 2	143,985	148,093	145,125	145,189	148,093
3150	Special Assessments - Zone 3	196,856	202,840	198,829	198,760	202,735
3150	Special Assessments - Zone 5	881	910	892	-	-
3150	Special Assessments - Zone 6	39,895	40,000	40,000	50,676	51,690
OTHER REVENUE						
3801	Miscellaneous Revenues - Zone 1	769	-	-	-	-
3801	Miscellaneous Revenues - Zone 1	-	-	-	-	-
3801	Miscellaneous Revenues - Zone 1	-	-	-	-	-
3801	Miscellaneous Revenues - Zone 1	-	-	-	-	-
3801	Miscellaneous Revenues - Zone 1	-	-	-	-	-
3801	Miscellaneous Revenues - Zone 6	-	-	-	-	-
3910	Miscellaneous Revenues - Zone 6	22,472	-	22,000	22,472	22,472
3800	Miscellaneous Revenues - Zone 6	10,898	-	-	-	-
3915	Transfer In - Zone 1	840,739	812,760	718,232	1,025,939	1,020,663
3915	Transfer In - Zone 2	207,878	204,323	199,647	243,184	237,866
3915	Transfer In - Zone 3	396,513	383,879	367,522	454,584	458,789
3915	Transfer In - Zone 3	-	-	-	-	-
3915	Transfer In - Zone 5	-	-	-	-	-
3915	Transfer In - Zone 6	127,993	127,993	99,627	174,008	137,485
3998	Other Financing Sources - Zone 1	-	-	-	-	-
3998	Other Financing Sources - Zone 1	-	-	-	-	-
TOTAL REVENUES		$ 2,485,284	$ 2,421,000	$ 2,290,012	$ 2,818,463	$ 2,793,517

LIGHTING AND LANDSCAPE ASSESSMENT - 150
DEPARTMENT SUMMARY

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
NUMBER OF PERSONNEL	9.540	9.540	9.540	9.720	9.720
PERSONNEL	1,109,143	1,136,264	992,364	1,294,848	1,345,445
MAINTENANCE & OPERATIONS	1,200,185	1,319,384	1,133,611	1,568,887	1,539,979
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 2,309,327**	**$ 2,455,648**	**$ 2,125,975**	**$ 2,863,735**	**$ 2,885,424**

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 streetlights 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 streetlights 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 Recreation 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.” Increase in extra-help due to the CA minimum wage increase, major reduction in Contract Services due to the decrease in LandCare services, however an increase in tree services to address deferred tree maintenance.

LIGHTING AND LANDSCAPE ASSESSMENT - 150
DEPARTMENT DETAIL

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
Deputy Director of Engineering	*0.100*	*0.100*	*0.100*	*0.100*	*0.100*
Maintenance Worker I	*2.310*	*2.310*	*2.310*	*2.320*	*2.320*
Maintenance Worker II	*3.550*	*3.550*	*3.550*	*3.550*	*3.550*
Utility Maintenance Worker	*0.850*	*0.850*	*0.850*	*0.850*	*0.850*
Parks & Facilities Superintendent	*0.440*	*0.440*	*0.440*	*0.610*	*0.610*
Parks & Recreation Analyst	*0.480*	*0.480*	*-*	*-*	*-*
Parks & Recreation Director	*0.090*	*0.090*	*0.090*	*0.090*	*0.090*
Parks Maintenance Supervisor	*0.610*	*0.610*	*0.610*	*0.610*	*0.610*
Senior Administrative Assistant	*0.330*	*0.330*	*0.330*	*0.330*	*0.330*
Management Analyst	*-*	*-*	*0.480*	*0.480*	*0.480*
Senior Maintenance Worker	*0.780*	*0.780*	*0.780*	*0.780*	*0.780*
	9.540	*9.540*	*9.540*	*9.720*	*9.720*
ZONE 1 - PARKS					
PERSONNEL					
4110 Regular Salaries & Wages	437,967	439,880	376,620	495,889	519,106
4120 Extra Help Wages	53,844	55,950	73,376	80,225	80,225
4150 Fringe Benefits	192,107	197,251	148,841	217,955	226,005
TOTAL PERSONNEL	**$ 683,918**	**$ 693,081**	**$ 598,837**	**$ 794,070**	**$ 825,336**
MAINTENANCE & OPERATIONS					
4215 Bad Debts	-	-	-	-	-
4250 Mtgs,Conf,Trvl,Training	1,607	2,290	2,290	4,500	2,250
4260 Professional Development	1,081	3,848	1,456	4,024	4,024
4280 Legal Expense	1,035	1,000	3,000	1,500	1,500
4315 Gasoline, Oil & Diesel	9,785	5,200	12,000	15,000	15,000
4325 Vehicle Maintenance	12,114	7,150	7,150	7,600	7,600
4330 Equipment Maintenance	4,861	3,100	4,000	3,600	3,600
4335 Structures/Improvements Maint	25,210	60,612	60,612	74,000	78,500
4370 Parts & Supplies	68,928	67,600	67,600	98,600	101,600
4425 Computer Expense	-	-	-	3,000	-
4435 Operational Expense	50,888	44,697	44,697	47,500	44,000
4450 Professional Services	-	12,045	12,045	-	-
4452 Contractual Services	169,667	155,333	155,333	215,150	216,950
4486 Communications	1,400	1,500	1,500	4,700	7,200
4487 Utilities, Gas & Electric	247,131	280,000	280,000	290,000	290,000
TOTAL MAINTENANCE & OPERATIONS	**$ 593,707**	**$ 644,375**	**$ 651,683**	**$ 769,174**	**$ 772,224**
CAPITAL OUTLAY					
4540 Equipment Acquisition	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ZONE 2 - LIGHTING					
PERSONNEL					
4110 Regular Salaries & Wages	7,787	7,303	7,013	8,270	8,539
4120 Extra Help Wages	185	-	323	-	-
4150 Fringe Benefits	2,583	2,595	2,027	2,379	2,428
TOTAL PERSONNEL	**$ 10,555**	**$ 9,898**	**$ 9,362**	**$ 10,649**	**$ 10,967**
MAINTENANCE & OPERATIONS					
4260 Professional Development	-	60	2	60	60
4280 Legal Expense	-	-	-	-	-
4335 Structures/Improvements Maint	-	60,000	-	65,000	65,000
4435 Operational Expense	-	-	-	-	-
4450 Professional Services	-	-	-	-	-
4452 Contractual Services	1,528	4,013	1,354	3,071	3,163
4487 Utilities, Gas & Electric	255,307	280,000	144,881	310,000	310,000
TOTAL MAINTENANCE & OPERATIONS	**$ 256,836**	**$ 344,073**	**$ 146,238**	**$ 378,131**	**$ 378,223**
ZONE 3 - LANDSCAPING					

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
PERSONNEL					
4110 Regular Salaries & Wages	198,893	205,490	179,621	228,207	239,281
4120 Extra Help Wages	31,989	41,282	48,313	55,925	55,925
4150 Fringe Benefits	89,685	94,110	73,705	101,808	105,594
TOTAL PERSONNEL	**$ 320,567**	**$ 340,882**	**$ 301,639**	**$ 385,940**	**$ 400,800**
MAINTENANCE & OPERATIONS					
4250 Mtgs,Conf,Trvl,Training	438	1,090	1,090	2,750	2,000
4260 Professional Development	410	1,802	661	1,870	1,870
4280 Legal Expense	585	200	600	600	600
4315 Gasoline, Oil & Diesel	13,188	7,000	13,000	13,000	13,000
4325 Vehicle Maintenance	11,018	5,800	5,800	6,050	6,050
4330 Equipment Maintenance	4,692	3,100	3,100	3,650	3,650
4335 Structures/Improvements Maint	2,746	3,100	3,100	2,500	2,500
4370 Parts & Supplies	23,316	32,500	32,500	43,500	43,500
4435 Operational Expense	10,679	11,600	11,600	10,500	12,000
4450 Professional Services	-	5,238	5,238	-	-
4452 Contractual Services	87,055	64,910	64,910	88,061	87,561
4487 Utilities, Gas & Electric	89,019	115,000	115,000	115,450	115,450
TOTAL MAINTENANCE & OPERATIONS	**$ 243,146**	**$ 251,340**	**$ 256,599**	**$ 287,931**	**$ 288,181**
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					
4435 Operational Expense	-	200	-	218	218
4450 Professional Services	-	100	-	-	-
4452 Contractual Services	18	48	16	35	35
4487 Utilities, Gas & Electric	3,236	3,800	1,732	4,198	4,198
TOTAL MAINTENANCE & OPERATIONS	**$ 3,254**	**$ 4,148**	**$ 1,748**	**$ 4,451**	**$ 4,451**
ZONE 5 - SHADETREE DRIVE					
PERSONNEL					
4110 Regular Salaries & Wages	-	-	-	-	-
4120 Extra Help Wages	-	-	-	-	-
4150 Fringe Benefits	-	-	-	-	-
TOTAL PERSONNEL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS					
4350 Grounds Maintenance	-	500	500	500	500
4450 Professional Services	-	8	8	-	-
4452 Contractual Services	4	2	2	2,022	10,022
4487 Utilities, Gas & Electric	311	300	300	300	300
TOTAL MAINTENANCE & OPERATIONS	**$ 315**	**$ 810**	**$ 810**	**$ 2,822**	**$ 10,822**
ZONE 6 - SENIOR CENTER					
PERSONNEL					
4110 Regular Salaries & Wages	61,446	59,741	53,783	66,161	69,231
4120 Extra Help Wages	5,544	5,254	7,326	8,325	8,325
4150 Fringe Benefits	27,113	27,408	21,417	29,703	30,787
TOTAL PERSONNEL	**$ 94,103**	**$ 92,403**	**$ 82,526**	**$ 104,189**	**$ 108,342**
#REF!					
4250 Mtgs,Conf,Trvl,Training	133	200	200	100	100
4260 Professional Development	199	514	209	524	524
4280 Legal Expense	333	100	300	350	350
4315 Gasoline, Oil & Diesel	5,105	3,000	5,000	5,000	5,000
4325 Vehicle Maintenance	1,931	1,000	1,000	1,350	1,350

		2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
4330	Equipment Maintenance	1,000	1,000	1,000	1,100	1,100
4335	Structures/Improvements Maint	30,856	6,435	6,435	40,000	4,000
4370	Parts & Supplies	3,207	4,500	4,500	4,500	4,500
4420	Chemicals	7,062	8,000	8,000	11,000	11,000
4435	Operational Expense	4,447	4,700	4,700	6,300	6,400
4450	Professional Services	-	1,572	1,572	-	-
4452	Contractual Services	16,041	18,617	18,617	25,554	21,154
4486	Communications	-	-	-	600	600
4487	Utilities, Gas & Electric	32,614	25,000	25,000	30,000	30,000
TOTAL MAINTENANCE & OPERATIONS		**$ 102,928**	**$ 74,638**	**$ 76,533**	**$ 126,378**	**$ 86,078**
TOTAL EXPENDITURE		**$ 2,309,327**	**$ 2,455,648**	**$ 2,125,975**	**$ 2,863,735**	**$ 2,885,424**

LIGHTING AND LANDSCAPE ASSESSMENT DISTRICT NO. 2 FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2021-22	2022-23	2023-24	2024-25
Estimated Beginning Fund Balance	$ 88,077	$ 102,077	$ 129,590	$ 149,540
Estimated Revenue	125,408	132,649	174,718	178,212
Transfers-In	-	-	-	-
Estimated Funds Available	213,485	234,726	304,308	327,752
Estimated Expenditures	88,937	105,136	154,768	160,729
Transfers-Out	22,472	-	-	-
Total Est. Expenditures & Transfers-Out	111,408	105,136	154,768	160,729
Estimated Ending Fund Balance	$ 102,077	$ 129,590	$ 149,540	$ 167,023

LIGHTING AND LANDSCAPE ASSESSMENT DISTRICT NO. 2 FUND
REVENUE SUMMARY

		2021-22 ACTUAL REVENUE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
CHARGES FOR SERVICES						
3150	Special Assessments - Zone 101 Shiloh Oaks	33,368	34,327	32,457	32,875	33,533
3150	Special Assessments - Zone 102 Misc Parks	1,466	1,508	728	1,858	1,895
3150	Special Assessments - Zone 103 Windsor Redwoods	6,171	6,349	4,982	8,173	8,337
3150	Special Assessments - Zone 104 Manzanita	3,222	3,315	1,899	3,850	3,927
3150	Special Assessments - Zone 105 G&C Autoboady	302	311	460	1,902	1,940
3150	Special Assessments - Zone 106 Shiloh Road	-	-	-	-	-
3150	Special Assessments - Zone 107 Berry Ln	746	768	542	1,976	2,015
3150	Special Assessments - Zone 108 Bell Village Comm'l	9,848	10,131	11,323	12,582	12,834
3150	Special Assessments - Zone 109 Vintage Oaks	5,835	12,110	16,176	12,178	12,422
3150	Special Assessments - Zone 110 Holiday Inn	5,266	5,417	5,800	7,006	7,146
3150	Special Assessments - Zone 111 Russian River Brew	455	468	426	1,798	1,834
3150	Special Assessments - Zone 112 Esposti Park Pl	4,940	5,082	5,953	5,741	5,855
3150	Special Assessments - Zone 113 Victoria Oaks	46,186	47,514	32,513	51,839	52,875
3150	Special Assessments - Zone 114 Overlook	771	793	2,014	3,065	3,127
3150	Special Assessments - Zone 115 Los Amigos	1,770	1,562	2,028	2,504	2,554
3150	Special Assessments - Zone 116 Veterans Village	3,502	3,603	4,232	10,228	10,433
3150	Special Assessments - Zone 117 Arata Lane	1,560	1,491	2,224	2,174	2,217
3150	Special Assessments - Zone 118 Shiloh Apartments	-	-	2,224	1,747	1,781
3150	Special Assessments - Zone 119 Shiloh Terrace	-	-	2,224	2,738	2,793
3150	Special Assessments - Zone 120 Redwood Views	-	-	2,224	1,786	1,822
3150	Special Assessments - Zone 121 19th Hole Drive	-	-	2,224	2,302	2,348
3150	Special Assessments - Zone 122 Shiloh Crossing	-	-	-	4,875	4,972
3150	Special Assessments - Zone 123 Draper Estates	-	-	-	1,522	1,552
TOTAL REVENUES		$ 125,408	$ 134,749	$ 132,649	$ 174,718	$ 178,212
					-	-

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

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
NUMBER OF PERSONNEL	0.510	0.510	0.450	0.450	0.450
PERSONNEL	61,563	60,740	42,201	67,090	69,910
MAINTENANCE & OPERATIONS	27,373	63,492	62,935	87,678	90,819
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	22,472	-	-	-	-
TOTAL	**$ 111,408**	**$ 124,232**	**$ 105,136**	**$ 154,768**	**$ 160,729**

DESCRIPTION:

This Lighting and Landscape Assessment District No. 2 covers the cost to operate and maintain the street landscaping, irrigation and streetlights 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
Zone 116 Windsor Veterans Village
Zone 117 330 Arata Lane
Zone 118 Shiloh Apartments
Zone 119 Shiloh Terrace
Zone 120 Redwood Views
Zone 121 19th Hole Drive
Zone 122 Shiloh Crossing

SIGNIFICANT CHANGES & EXPENDITURES:

Some increased operational costs for battery powered equipment due to AB 1346.

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

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
Maintenance Worker I	0.040	0.040	0.040	0.040	0.040
Maintenance Worker II	0.200	0.200	0.200	0.200	0.200
Parks & Facilities Maintenance	0.060	0.060	0.060	0.060	0.060
Parks & Facilities Superintendent	0.060	0.060	-	-	-
Parks & Recreation Analyst	0.040	0.040	-	-	-
Management Analyst	-	-	0.040	0.040	0.040
Senior Maintenance Worker	0.110	0.110	0.110	0.110	0.110
	0.510	0.510	0.450	0.450	0.450
ZONE 101 - SHILOH OAKS					
PERSONNEL					
4110 Regular Salaries & Wages	11,465	11,527	8,835	12,354	12,751
4120 Extra Help Wages	759	-	514	350	350
4150 Fringe Benefits	5,235	5,444	3,707	5,936	6,148
TOTAL PERSONNEL	**$ 17,459**	**$ 16,971**	**$ 13,056**	**$ 18,641**	**$ 19,249**
MAINTENANCE & OPERATIONS					
4210 Admin Overhead-Zone 1	-	-	-	-	-
4250 Mtgs,Conf,Trvl,Training	-	5	-	10	10
4260 Professional Development	54	100	50	92	92
4315 Gasoline, Oil & Diesel	213	120	220	220	220
4325 Vehicle Maintenance	75	75	75	75	75
4330 Equipment Maintenance	75	75	75	75	75
4335 Structures/Improvements Maint	-	705	705	1,005	1,005
4370 Parts & Supplies	-	726	726	726	726
4435 Operational Expense	-	400	400	200	200
4450 Professional Services	-	7,948	7,948	5,297	5,297
4452 Contractual Services	3,329	-	-	-	-
4487 Utilities, Gas & Electric	4,461	5,460	5,460	5,560	5,560
TOTAL MAINTENANCE & OPERATIONS	**$ 8,207**	**$ 15,614**	**$ 15,659**	**$ 13,260**	**$ 13,260**
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	-	-	-	-	-
TOTAL PERSONNEL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS					
4335 Structures/Improvements Maint	-	-	-	1,300	1,300
4452 Contractual Services	139	384	304	141	141
4487 Utilities, Gas & Electric	713	1,250	1,250	400	400
TOTAL MAINTENANCE & OPERATIONS	**$ 852**	**$ 1,634**	**$ 1,554**	**$ 1,841**	**$ 1,841**
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	-	500	500	-	-
4335 Structures/Improvements Maint	-	-	-	1,300	1,300
4452 Contractual Services	156	429	340	122	122
4487 Utilities, Gas & Electric	244	900	900	300	300

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
TOTAL MAINTENANCE & OPERATIONS	**$ 400**	**$ 1,829**	**$ 1,740**	**$ 1,722**	**$ 1,722**
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	-	-	-	-	-
4335 Structures/Improvements Maint	-	-	-	1,300	1,300
4450 Professional Services	-	-	-	-	-
4452 Contractual Services	33	92	73	91	91
4487 Utilities, Gas & Electric	-	300	300	150	150
TOTAL MAINTENANCE & OPERATIONS	**$ 33**	**$ 392**	**$ 373**	**$ 1,541**	**$ 1,541**
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	-	-	-	-	-
4335 Structures/Improvements Maint	-	200	200	1,300	1,300
4450 Professional Services	14	9	18	-	-
4452 Contractual Services	1	34	34	71	71
4487 Utilities, Gas & Electric	5,391	140	140	50	50
TOTAL MAINTENANCE & OPERATIONS	**$ 5,407**	**$ 383**	**$ 392**	**$ 1,421**	**$ 1,421**
ZONE 108 - Bell Village Commercial					
PERSONNEL					
4110 Regular Salaries & Wages	317	-	-	-	-
4120 Extra Help Wages	12	-	-	-	-
4150 Fringe Benefits	121	-	-	-	-
TOTAL PERSONNEL	**$ 450**	**$ -**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS					
4210 Admin Overhead-Zone 1	-	-	-	-	-
4250 Mtgs,Conf,Trvl,Training	-	-	-	-	-
4260 Professional Development	4	-	15	-	-
TOTAL MAINTENANCE & OPERATIONS	**$ 4**	**$ -**	**$ 15**	**$ -**	**$ -**
ZONE 108 - Bell Village Commercial					
PERSONNEL					
4110 Regular Salaries & Wages	5,439	6,067	3,213	6,655	6,925
4139 Standby Pay	-	-	-	100	100
4150 Fringe Benefits	2,405	2,807	1,042	3,033	3,137
TOTAL PERSONNEL	**$ 7,843**	**$ 8,874**	**$ 4,255**	**$ 9,787**	**$ 10,162**
MAINTENANCE & OPERATIONS					
4210 Admin Overhead-Zone 1	-	100	100	-	-
4250 Mtgs,Conf,Trvl,Training	-	5	5	10	10
4260 Professional Development	23	50	11	52	52
4315 Gasoline, Oil & Diesel	213	110	110	220	220
4325 Vehicle Maintenance	56	56	56	56	56
4330 Equipment Maintenance	59	59	59	59	59
4335 Structures/Improvements Maint	-	2,207	2,207	2,207	2,207
4370 Parts & Supplies	-	750	750	750	750
4435 Operational Expense	-	340	340	170	170
4450 Professional Services	-	3,290	3,290	-	-

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
4452 Contractual Services	1,487	862	862	2,651	2,651
4487 Utilities, Gas & Electric	448	2,000	2,000	2,000	2,000
TOTAL MAINTENANCE & OPERATIONS	**$ 2,286**	**$ 9,829**	**$ 9,790**	**$ 8,175**	**$ 8,175**
ZONE 109 - Vintage Oaks					
PERSONNEL					
4110 Regular Salaries & Wages	317	-	-	-	-
4120 Extra Help Wages	12	-	-	-	-
4150 Fringe Benefits	121	-	-	-	-
TOTAL PERSONNEL	**$ 450**	**$ -**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS					
4210 Admin Overhead-Zone 1	-	-	-	-	-
4250 Mtgs,Conf,Trvl,Training	-	-	-	-	-
4260 Professional Development	4	-	15	-	-
TOTAL MAINTENANCE & OPERATIONS	**$ 4**	**$ -**	**$ 15**	**$ -**	**$ -**
ZONE 109 - Vintage Oaks					
PERSONNEL					
4110 Regular Salaries & Wages	5,439	6,067	3,213	6,655	6,925
4150 Fringe Benefits	2,407	2,807	1,043	3,033	3,137
TOTAL PERSONNEL	**$ 7,846**	**$ 8,874**	**$ 4,255**	**$ 9,687**	**$ 10,062**
MAINTENANCE & OPERATIONS					
4210 Admin Overhead-Zone 1	-	-	-	-	-
4250 Mtgs,Conf,Trvl,Training	-	5	5	10	10
4260 Professional Development	23	50	11	52	52
4315 Gasoline, Oil & Diesel	213	110	110	210	210
4325 Vehicle Maintenance	56	56	56	56	56
4330 Equipment Maintenance	59	59	59	59	59
4335 Structures/Improvements Maint	-	2,207	2,207	5,107	5,107
4370 Parts & Supplies	-	750	750	750	750
4435 Operational Expense	-	340	340	170	170
4450 Professional Services	-	3,766	3,766	-	-
4452 Contractual Services	1,507	989	989	2,891	2,891
4487 Utilities, Gas & Electric	-	3,200	3,200	4,200	4,200
TOTAL MAINTENANCE & OPERATIONS	**$ 1,858**	**$ 11,532**	**$ 11,493**	**$ 13,505**	**$ 13,505**
ZONE 110 - Holiday Inn					
PERSONNEL					
4110 Regular Salaries & Wages	-	-	-	-	-
TOTAL PERSONNEL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS					
4210 Admin Overhead-Zone 1	-	-	-	-	-
4335 Structures/Improvements Maint	-	1,000	1,000	1,300	1,300
4450 Professional Services	-	50	50	-	-
4452 Contractual Services	131	362	287	81	81
4487 Utilities, Gas & Electric	-	130	130	100	100
TOTAL MAINTENANCE & OPERATIONS	**$ 131**	**$ 1,542**	**$ 1,467**	**$ 1,481**	**$ 1,481**
ZONE 111 - Russian River Brewing Company					
PERSONNEL					
4110 Regular Salaries & Wages	-	-	-	-	-
TOTAL PERSONNEL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS					
4210 Admin Overhead-Zone 1	-	100	100	100	100
4335 Structures/Improvements Maint	-	-	-	1,300	1,300
4450 Professional Services	-	-	-	-	-
4452 Contractual Services	30	83	66	91	91
4487 Utilities, Gas & Electric	55	170	170	50	50
TOTAL MAINTENANCE & OPERATIONS	**$ 85**	**$ 353**	**$ 336**	**$ 1,541**	**$ 1,541**
ZONE 112 - Esposti Park Place					
PERSONNEL					
4110 Regular Salaries & Wages	-	-	-	-	-

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
TOTAL PERSONNEL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS					
4210 Admin Overhead-Zone 1	-	-	-	-	-
4335 Structures/Improvements Maint	-	-	-	1,300	1,300
4450 Professional Services	-	100	100	-	-
4452 Contractual Services	156	429	340	141	141
4487 Utilities, Gas & Electric	357	1,300	1,300	400	400
TOTAL MAINTENANCE & OPERATIONS	**$ 513**	**$ 1,829**	**$ 1,740**	**$ 1,841**	**$ 1,841**
ZONE 113 - Victoria Oaks					
PERSONNEL					
4110 Regular Salaries & Wages	17,896	17,781	14,135	19,716	20,527
4120 Extra Help Wages	1,016	-	646	450	450
4150 Fringe Benefits	7,888	8,240	5,539	8,696	9,011
TOTAL PERSONNEL	**$ 26,800**	**$ 26,021**	**$ 20,320**	**$ 28,862**	**$ 29,988**
MAINTENANCE & OPERATIONS					
4210 Admin Overhead-Zone 1	-	100	100	100	100
4250 Mtgs,Conf,Trvl,Training	-	5	5	10	10
4260 Professional Development	54	154	22	158	158
4315 Gasoline, Oil & Diesel	213	110	110	250	250
4325 Vehicle Maintenance	60	60	60	60	60
4330 Equipment Maintenance	60	60	60	60	60
4335 Structures/Improvements Maint	-	207	207	207	207
4370 Parts & Supplies	-	1,178	1,178	1,178	1,178
4435 Operational Expense	105	169	169	6,669	6,669
4450 Professional Services	-	6,610	6,610	-	-
4452 Contractual Services	5,105	1,732	1,732	6,641	6,641
4487 Utilities, Gas & Electric	1,637	1,750	1,750	4,050	4,050
TOTAL MAINTENANCE & OPERATIONS	**$ 7,233**	**$ 12,135**	**$ 12,003**	**$ 19,383**	**$ 19,383**
ZONE 114 - Overlook					
PERSONNEL					
4110 Regular Salaries & Wages	-	-	-	-	-
TOTAL PERSONNEL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS					
4210 Admin Overhead-Zone 1	-	100	100	100	100
4335 Structures/Improvements Maint	-	-	-	1,300	1,300
4452 Contractual Services	56	154	122	111	111
4487 Utilities, Gas & Electric	-	400	400	150	150
TOTAL MAINTENANCE & OPERATIONS	**$ 56**	**$ 654**	**$ 622**	**$ 1,661**	**$ 1,661**
ZONE 115 - Los Amigos					
PERSONNEL					
4110 Regular Salaries & Wages	-	-	-	-	-
TOTAL PERSONNEL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS					
4210 Admin Overhead-Zone 1	-	150	150	150	150
4335 Structures/Improvements Maint	-	1,000	1,000	1,300	1,300
4452 Contractual Services	-	-	-	152	152
4450 Professional Services	28	177	100	-	-
4487 Utilities, Gas & Electric	-	-	-	300	300
TOTAL MAINTENANCE & OPERATIONS	**$ 28**	**$ 1,327**	**$ 1,250**	**$ 1,902**	**$ 1,902**
ZONE 116 - Veterans Village					
PERSONNEL					
4110 Regular Salaries & Wages	-	-	-	-	-
TOTAL PERSONNEL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS					
4210 Admin Overhead-Zone 1	-	100	100	100	100
4335 Structures/Improvements Maint	-	2,000	2,000	2,600	2,600
4450 Professional Services	-	57	118	273	273
4452 Contractual Services	100	219	219	225	232

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
4487 Utilities, Gas & Electric	-	800	800	650	650
TOTAL MAINTENANCE & OPERATIONS	**$ 100**	**$ 3,176**	**$ 3,237**	**$ 3,848**	**$ 3,855**
ZONE 117 - 330 Arata Lane					
PERSONNEL					
4110 Regular Salaries & Wages	-	-	-	-	-
TOTAL PERSONNEL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS					
4210 Admin Overhead-Zone 1	-	100	100	100	100
4335 Structures/Improvements Maint	-	1,000	1,000	1,300	1,300
4450 Professional Services	-	100	100	101	-
4452 Contractual Services	22	62	49	100	100
4487 Utilities, Gas & Electric	-	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS	**$ 22**	**$ 1,262**	**$ 1,249**	**$ 1,601**	**$ 1,500**
ZONE 118 - Shiloh Apartments					
PERSONNEL					
4110 Regular Salaries & Wages	-	-	-	-	-
TOTAL PERSONNEL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS					
4210 Admin Overhead-Zone 1	-	-	-	100	100
4335 Structures/Improvements Maint	-	-	-	1,300	1,300
4450 Professional Services	-	-	-	-	-
4452 Contractual Services	44	-	-	91	91
4487 Utilities, Gas & Electric	-	-	-	50	50
TOTAL MAINTENANCE & OPERATIONS	**$ 44**	**$ -**	**$ -**	**$ 1,541**	**$ 1,541**
ZONE 119 - Shiloh Terrace					
PERSONNEL					
4110 Regular Salaries & Wages	-	-	-	-	-
TOTAL PERSONNEL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS					
4210 Admin Overhead-Zone 1	-	-	-	100	100
4335 Structures/Improvements Maint	-	-	-	1,600	1,600
4450 Professional Services	-	-	-	-	-
4452 Contractual Services	24	-	-	242	242
4487 Utilities, Gas & Electric	-	-	-	500	500
TOTAL MAINTENANCE & OPERATIONS	**$ 24**	**$ -**	**$ -**	**$ 2,442**	**$ 2,442**
ZONE 120 - Redwood Views					
PERSONNEL					
4110 Regular Salaries & Wages	-	-	-	-	-
TOTAL PERSONNEL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS					
4210 Admin Overhead-Zone 1	-	-	-	100	100
4335 Structures/Improvements Maint	-	-	-	1,300	1,300
4450 Professional Services	-	-	-	-	-
4452 Contractual Services	43	-	-	97	97
4487 Utilities, Gas & Electric	-	-	-	80	80
TOTAL MAINTENANCE & OPERATIONS	**$ 43**	**$ -**	**$ -**	**$ 1,577**	**$ 1,577**
ZONE 121 - 19th Hole Drive					
PERSONNEL					
4110 Regular Salaries & Wages	-	-	-	-	-
TOTAL PERSONNEL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS					
4210 Admin Overhead-Zone 1	-	-	-	100	100
4335 Structures/Improvements Maint	-	-	-	1,300	800
4450 Professional Services	-	-	-	-	-
4452 Contractual Services	43	-	-	97	97
4487 Utilities, Gas & Electric	-	-	-	80	80
TOTAL MAINTENANCE & OPERATIONS	**$ 43**	**$ -**	**$ -**	**$ 1,577**	**$ 1,077**

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
ZONE 122 - Shiloh Crossing					
PERSONNEL					
4130 Overtime Wages	-	-	-	50	200
4139 Standby Pay	-	-	-	63	250
TOTAL PERSONNEL	**$ -**	**$ -**	**$ -**	**$ 113**	**$ 450**
MAINTENANCE & OPERATIONS					
4210 Admin Overhead-Zone 1	-	-	-	150	150
4250 Mtgs,Conf,Trvl,Training	-	-	-	3	10
4315 Gasoline, Oil & Diesel	-	-	-	63	250
4325 Vehicle Maintenance	-	-	-	15	60
4330 Equipment Maintenance	-	-	-	15	60
4335 Structures/Improvements Maint	-	-	-	2,650	3,400
4370 Parts & Supplies	-	-	-	200	800
4450 Professional Services	-	-	-	-	-
4435 Operational Expense	-	-	-	50	200
4452 Contractual Services	-	-	-	936	2,436
4487 Utilities, Gas & Electric	-	-	-	400	850
TOTAL MAINTENANCE & OPERATIONS	**$ -**	**$ -**	**$ -**	**$ 4,481**	**$ 8,216**
ZONE 123 - Draper Estates					
PERSONNEL					
4130 Overtime Wages	-	-	-	-	-
4139 Standby Pay	-	-	-	-	-
TOTAL PERSONNEL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS					
4210 Admin Overhead-Zone 1	-	-	-	150	150
4250 Mtgs,Conf,Trvl,Training	-	-	-	-	-
4315 Gasoline, Oil & Diesel	-	-	-	-	-
4325 Vehicle Maintenance	-	-	-	-	-
4330 Equipment Maintenance	-	-	-	-	-
4335 Structures/Improvements Maint	-	-	-	1,100	1,100
4370 Parts & Supplies	-	-	-	-	-
4450 Professional Services	-	-	-	-	-
4435 Operational Expense	-	-	-	-	-
4452 Contractual Services	-	-	-	57	57
4487 Utilities, Gas & Electric	-	-	-	30	30
TOTAL MAINTENANCE & OPERATIONS	**$ -**	**$ -**	**$ -**	**$ 1,337**	**$ 1,337**
Park Component					
OTHER FINANCING USES					
4910 Transfer Out-L&L Park Component Zone	22,472	-	-	-	-
TOTAL OTHER FINANCING USES	**$ 22,472**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURE	**$ 110,694**	**$ 124,232**	**$ 104,821**	**$ 154,768**	**$ 160,729**

1982 BENEFIT ASSESSMENT DISTRICT FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2021-22	2022-23	2023-24	2024-25
Estimated Beginning Fund Balance	$ 221,921	$ 246,828	$ 271,276	$ 266,728
Estimated Revenue	49,592	68,098	73,341	75,175
Transfers-In	-	-	-	-
Estimated Funds Available	271,513	314,926	344,617	341,903
Estimated Expenditures	24,686	43,650	77,889	80,011
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	24,686	43,650	77,889	80,011
Estimated Ending Fund Balance	$ 246,828	$ 271,276	$ 266,728	$ 261,892

1982 BENEFIT ASSESSMENT DISTRICT FUND REVENUE SUMMARY

		2021-22 ACTUAL REVENUE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
CHARGES FOR SERVICES						
3150	Special Assessments - Zone 101 Shiloh Oaks	1,042	1,077	-	704	721
3150	Special Assessments - Zone 103 Windsor Redwoods	3,691	3,816	2,812	2,985	3,060
3150	Special Assessments - Zone 104 Manzanita	6,744	6,972	6,888	5,197	5,327
3150	Special Assessments - Zone 108 Bell Village Comm'l	7,775	8,037	7,109	7,779	7,974
3150	Special Assessments - Zone 109 Vintage Oaks	5,374	11,208	12,420	5,599	5,739
3150	Special Assessments - Zone 110 Holiday Inn	5,549	5,737	7,853	4,906	5,028
3150	Special Assessments - Zone 111 Russian River Brew	-	-	-	-	-
3150	Special Assessments - Zone 113 Victorial Oaks	14,087	14,563	12,490	16,068	16,470
3150	Special Assessments - Zone 114 Overlook	-	-	-	-	-
3150	Special Assessments - Zone 115 Los Amigos	-	-	5,287	3,381	3,466
3150	Special Assessments - Zone 116 Veterans Village	5,330	5,510	4,727	7,068	7,244
3150	Special Assessments - Zone 117 Arata Lane	-	-	4,256	5,521	5,659
3150	Special Assessments - Zone 118 Shiloh Apartments	-	-	-	-	-
3150	Special Assessments - Zone 119 Shiloh Terrace	-	-	4,256	7,583	7,773
3150	Special Assessments - Zone 120 Redwood Views	-	-	-	-	-
3150	Special Assessments - Zone 121 19th Hole Drive	-	-	-	-	-
3150	Special Assessments - Zone 122 Shiloh Crossing	-	-	-	4,574	4,689
3150	Special Assessments - Zone 123 Draper Estates	-	-	-	1,976	2,026
TOTAL REVENUES		$ 49,592	$ 56,920	$ 68,098	$ 73,341	$ 75,175
					-	-

1982 BENEFIT ASSESSMENT DISTRICT - 152
DEPARTMENT SUMMARY

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	24,686	54,211	43,650	77,889	80,011
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 24,686**	**$ 54,211**	**$ 43,650**	**$ 77,889**	**$ 80,011**

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
Special Assessments - Zone 116 Windsor Veterans Village
Special Assessments - Zone 117 330 Arata Lane
Special Assessments - Zone 118 Shiloh Apartments
Special Assessments - Zone 119 Shiloh Terrace
Special Assessments - Zone 120 Redwood Views
Special Assessments - Zone 121 19th Hole Drive
Special Assessments - Zone 122 Shiloh Crossing
Special Assessments - Zone 123 Draper Estates

SIGNIFICANT CHANGES & EXPENDITURES:

None

1982 BENEFIT ASSESSMENT DISTRICT - 152
DEPARTMENT DETAIL

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
ZONE 101 - SHILOH OAKS					
PERSONNEL					
4120 Extra Help Wages	-	-	-	-	-
TOTAL PERSONNEL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS					
4210 Admin Overhead-Zone 1	120	940	940	1,000	1,000
4350 Grounds Maintenance	10,540	854	-	5,500	5,500
4435 Operational Expense	269	500	500	500	500
4450 Professional Services	4,000	-	-	2,000	2,000
4452 Contractual Services	330	748	571	2,338	2,338
TOTAL MAINTENANCE & OPERATIONS	**$ 15,259**	**$ 3,042**	**$ 2,011**	**$ 11,338**	**$ 11,338**
ZONE 103 - WINDSOR REDWOODS					
PERSONNEL					
4120 Extra Help Wages	-	-	-	-	-
TOTAL PERSONNEL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS					
4210 Admin Overhead-Zone 1	-	562	562	590	562
4350 Grounds Maintenance	-	1,600	1,600	850	1,600
4435 Operational Expense	-	562	562	562	562
4450 Professional Services	101	261	421	400	-
4452 Contractual Services	386	842	842	473	473
4487 Utilities, Gas & Electric	-	-	-	20	20
TOTAL MAINTENANCE & OPERATIONS	**$ 487**	**$ 3,827**	**$ 3,986**	**$ 2,895**	**$ 3,217**
ZONE 104 - MANZANITA					
PERSONNEL					
4120 Extra Help Wages	-	-	-	-	-
TOTAL PERSONNEL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS					
4210 Admin Overhead-Zone 1	-	1,000	1,000	500	500
4350 Grounds Maintenance	-	4,400	4,400	1,000	1,000
4370 Parts & Supplies	-	-	-	-	-
4435 Operational Expense	-	100	100	500	500
4450 Professional Services	-	-	-	400	400
4452 Contractual Services	711	1,610	1,229	644	644
4487 Utilities, Gas & Electric	-	-	-	80	80
1612 Reserve Contribution	-	-	-	1,600	1,600
TOTAL MAINTENANCE & OPERATIONS	**$ 711**	**$ 7,110**	**$ 6,729**	**$ 4,724**	**$ 4,724**
ZONE 108 - Bell Village Commercial					
PERSONNEL					
4110 Regular Salaries & Wages	-	-	-		
TOTAL PERSONNEL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS					
1612 Storm Water Quality Features	-	-	-	2,000	2,000
1613 Reserve Contribution	-	-	-	3,000	3,000
4210 Admin Overhead-Zone 1	-	500	-	500	500
4350 Grounds Maintenance	-	5,500	1,881	-	-
4435 Operational Expense	-	200	-	500	500
4450 Professional Services	-	-	-	400	400
4452 Contractual Services	-	-	-	909	909
4487 Utilities, Gas & Electric	-	-	-	100	100
TOTAL MAINTENANCE & OPERATIONS	**$ -**	**$ 6,200**	**$ 1,881**	**$ 7,409**	**$ 7,409**
ZONE 109 - Vintage Oaks					
PERSONNEL					
4110 Regular Salaries & Wages	-	-	-		
TOTAL PERSONNEL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
MAINTENANCE & OPERATIONS					
1612 Storm Water Quality Feautres	-	-	-	2,500	2,000
4210 Admin Overhead-Zone 1	-	1,000	1,000	500	500
4350 Grounds Maintenance	-	7,400	7,400	-	2,500
4435 Operational Expense	-	250	250	500	500
4450 Professional Services	-	-	-	400	400
4452 Contractual Services	1,020	2,311	1,764	1,050	1,050
4487 Utilities, Gas & Electric	-	-	-	140	140
TOTAL MAINTENANCE & OPERATIONS	**$ 1,020**	**$ 10,961**	**$ 10,414**	**$ 5,090**	**$ 7,090**
ZONE 110 - Holiday Inn					
PERSONNEL					
4120 Overtime Wages	-	-	-	-	-
TOTAL PERSONNEL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS					
4210 Admin Overhead-Zone 1	-	1,000	1,000	1,000	1,000
4335 Structures/Improvements Maint	-	-	-	-	-
4350 Grounds Maintenance	-	2,201	2,201	1,600	1,600
4435 Operational Expense	-	500	500	500	500
4450 Professional Services	-	-	-	400	400
4452 Contractual Services	-	-	-	920	920
4487 Utilities, Gas & Electric	-	-	-	40	40
TOTAL MAINTENANCE & OPERATIONS	**$ -**	**$ 3,701**	**$ 3,701**	**$ 4,460**	**$ 4,460**
ZONE 111 - Russian River Brewing Company					
PERSONNEL					
4110 Regular Salaries & Wages	-	-	-	-	-
TOTAL PERSONNEL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS					
4210 Admin Overhead-Zone 1	-	-	-	-	-
4350 Grounds Maintenance	-	-	-	-	-
4450 Professional Services	-	-	-	-	-
4452 Contractual Services	-	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ZONE 113 - Victoria Oaks					
PERSONNEL					
4110 Regular Salaries & Wages	-	-	-		
TOTAL PERSONNEL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS					
1612 Bioswale Replacement Reserve	-	-	-	1,000	1,000
4210 Admin Overhead-Zone 1	-	1,000	1,000	1,000	1,000
4350 Grounds Maintenance	2,995	5,000	5,000	8,000	8,000
4435 Operational Expense	-	750	750	850	850
4450 Professional Services	-	500	500	500	500
4452 Contractual Services	2,120	4,803	3,666	2,806	2,806
4487 Utilities, Gas & Electric	-	2,000	2,000	450	450
TOTAL MAINTENANCE & OPERATIONS	**$ 5,115**	**$ 14,053**	**$ 12,916**	**$ 14,606**	**$ 14,606**
ZONE 115 - Los Amigos					
PERSONNEL					
4110 Regular Salaries & Wages	-	-	-	-	-
TOTAL PERSONNEL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS					
4210 Admin Overhead-Zone 1	-	-	-	500	500
4350 Grounds Maintenance	-	-	-	1,000	1,000
4435 Operational Expense	-	-	-	500	500
4450 Professional Services	-	-	-	400	400
4452 Contractual Services	-	-	-	634	634
4487 Utilities, Gas & Electric	-	-	-	40	40
TOTAL MAINTENANCE & OPERATIONS	**$ -**	**$ -**	**$ -**	**$ 3,074**	**$ 3,074**

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
ZONE 116 - Veterans Village					
PERSONNEL					
4110 Regular Salaries & Wages	-	-	-		
TOTAL PERSONNEL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS					
1612 Bioswales Reserves	-	-	-	800	800
4210 Admin Overhead-Zone 1	-	300	-	315	315
4350 Grounds Maintenance	-	2,000	-	3,200	3,200
4435 Operational Expense	-	400	-	200	200
4450 Professional Services	-	-	-	400	400
4452 Contractual Services	1,985	1,817	1,585	1,160	1,160
4487 Utilities, Gas & Electric	108	800	427	350	350
TOTAL MAINTENANCE & OPERATIONS	**$ 2,094**	**$ 5,317**	**$ 2,012**	**$ 6,425**	**$ 6,425**
ZONE 117 - Arata Lane					
PERSONNEL					
4110 Regular Salaries & Wages	-	-	-		
TOTAL PERSONNEL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS					
1615 Tree/Media Replacement Reserve	-	-	-	1,000	1,000
4210 Admin Overhead-Zone 1	-	-	-	500	500
4350 Grounds Maintenance	-	-	-	2,000	2,000
4435 Operational Expense	-	-	-	250	250
4450 Professional Services	-	-	-	400	400
4452 Contractual Services	-	-	-	829	829
4487 Utilities, Gas & Electric	-	-	-	40	40
TOTAL MAINTENANCE & OPERATIONS	**$ -**	**$ -**	**$ -**	**$ 5,019**	**$ 5,019**
ZONE 118 - Shiloh Apartments					
PERSONNEL					
4110 Regular Salaries & Wages	-	-	-	-	-
TOTAL PERSONNEL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS					
4210 Admin Overhead-Zone 1	-	-	-	-	-
4350 Grounds Maintenance	-	-	-	-	-
4435 Operational Expense	-	-	-	-	-
4450 Professional Services	-	-	-	-	-
4487 Utilities, Gas & Electric	-	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ZONE 119 - Shiloh Terrace					
PERSONNEL					
4110 Regular Salaries & Wages	-	-	-		
TOTAL PERSONNEL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS					
1612 Bioswale Replacement Reserve	-	-	-	500	500
4210 Admin Overhead-Zone 1	-	-	-	250	250
4350 Grounds Maintenance	-	-	-	4,000	4,000
4435 Operational Expense	-	-	-	200	200
4450 Professional Services	-	-	-	400	400
4452 Contractual Services	-	-	-	1,319	1,319
4487 Utilities, Gas & Electric	-	-	-	225	225
TOTAL MAINTENANCE & OPERATIONS	**$ -**	**$ -**	**$ -**	**$ 6,894**	**$ 6,894**
ZONE 120 - Redwood Views					
PERSONNEL					
4110 Regular Salaries & Wages	-	-	-	-	-
TOTAL PERSONNEL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS					
4210 Admin Overhead-Zone 1	-	-	-	-	-
4350 Grounds Maintenance	-	-	-	-	-
4435 Operational Expense	-	-	-	-	-

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
4452 Contractual Services	-	-	-	-	-
4487 Utilities, Gas & Electric	-	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ZONE 121 - 19th Hole Drive					
PERSONNEL					
4110 Regular Salaries & Wages	-	-	-	-	-
TOTAL PERSONNEL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS					
4210 Admin Overhead-Zone 1	-	-	-	-	-
4350 Grounds Maintenance	-	-	-	-	-
4435 Operational Expense	-	-	-	-	-
4452 Contractual Services	-	-	-	-	-
4487 Utilities, Gas & Electric	-	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ZONE 122 - Shiloh Crossing					
PERSONNEL					
4110 Regular Salaries & Wages	-	-	-		
TOTAL PERSONNEL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS					
1615 Bioswale Replacement Reserve	-	-	-	845	845
4210 Admin Overhead-Zone 1	-	-	-	-	-
4350 Grounds Maintenance	-	-	-	2,350	2,350
4435 Operational Expense	-	-	-	200	-
4452 Contractual Services	-	-	-	683	683
4487 Utilities, Gas & Electric	-	-	-	80	80
TOTAL MAINTENANCE & OPERATIONS	**$ -**	**$ -**	**$ -**	**$ 4,158**	**$ 3,958**
ZONE 123 - Draper Estates					
PERSONNEL					
4110 Regular Salaries & Wages	-	-	-		
TOTAL PERSONNEL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS					
1612 Bioswale Replacement Reserve	-	-	-	140	140
4210 Admin Overhead-Zone 1	-	-	-	250	250
4350 Grounds Maintenance	-	-	-	400	400
4435 Operational Expense	-	-	-	250	250
4450 Professional Services	-	-	-	400	400
4452 Contractual Services	-	-	-	342	342
4487 Utilities, Gas & Electric	-	-	-	15	15
TOTAL MAINTENANCE & OPERATIONS	**$ -**	**$ -**	**$ -**	**$ 1,797**	**$ 1,797**
TOTAL EXPENDITURE	**$ 24,686**	**$ 54,211**	**$ 43,650**	**$ 77,889**	**$ 80,011**

GENERAL GOVERNMENT STABILIZATION FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2021-22	2022-23	2023-24	2024-25
Estimated Beginning Fund Balance	$ 2,082,609	$ 2,082,609	$ 2,087,609	$ 2,092,609
Estimated Revenue	-	5,000	5,000	5,000
Transfers-In	-	-	-	-
Estimated Funds Available	2,082,609	2,087,609	2,092,609	2,097,609
Estimated Expenditures	-	-	-	-
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	-	-	-	-
Estimated Ending Fund Balance	$ 2,082,609	$ 2,087,609	$ 2,092,609	$ 2,097,609

EXPLANATION OF RESERVES

	2021-22	2022-23	2023-24	2024-25
Contingencies	$ 2,082,609	$ 2,087,609	$ 2,092,609	$ 2,097,609
Fund Balance	$ 2,082,609	$ 2,087,609	$ 2,092,609	$ 2,097,609

GENERAL GOVERNMENT STABILIZATION FUND REVENUE SUMMARY

		2021-22 ACTUAL REVENUE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
USE OF MONEY & PROPERTY						
3410	Interest On Investments	-	-	5,000	5,000	5,000
3512	Other Grants	-	-	-	-	-
INTERGOVERNMENTAL						
3918	Transfer In - Stabilization Fund	-	-	-	-	-
TOTAL REVENUES		$ -	$ -	$ 5,000	$ 5,000	$ 5,000

STABILIZATION FUND - 160
DEPARTMENT SUMMARY

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 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:

No significant changes.

STABILIZATION FUND - 160-30
DEPARTMENT DETAIL

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
MAINTENANCE & OPERATIONS					
4435 Operational Expense	-	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CAPITAL OUTLAY					
4510 Construction	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
OTHER FINANCING USES					
4901 Transfer Out-Non-Department	-	-	-	-	-
TOTAL OTHER FINANCING USES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

ABANDONED VEHICLE ABATEMENT PROGRAM FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2021-22	2022-23	2023-24	2024-25
Estimated Beginning Fund Balance	$ 216,439	$ 231,610	$ 243,732	$ 257,396
Estimated Revenue	21,117	14,328	22,000	22,000
Transfers-In	-	-	-	-
Estimated Funds Available	237,557	245,938	265,732	279,396
Estimated Expenditures	5,947	2,206	8,336	8,525
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	5,947	2,206	8,336	8,525
Estimated Ending Fund Balance	$ 231,610	$ 243,732	$ 257,396	$ 270,871

EXPLANATION OF RESERVES

	2021-22	2022-23	2023-24	2024-25
Contingencies	$ 231,610	$ 243,732	$ 257,396	$ 270,871
Fund Balance	$ 231,610	$ 243,732	$ 257,396	$ 270,871

ABANDONED VEHICLE ABATEMENT PROGRAM FUND REVENUE SUMMARY

	2021-22 ACTUAL REVENUE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
USE OF MONEY & PROPERTY					
3410 Interest On Investments	-	-	-	-	-
INTERGOVERNMENTAL					
3570 Abandoned Vehicle Abate Prog	10,599	13,000	14,328	22,000	22,000
TOTAL REVENUES	$ 10,599	$ 13,000	$ 14,328	$ 22,000	$ 22,000

ABANDONED VEHICLE ABATEMENT PROGRAM - 165
DEPARTMENT SUMMARY

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	5,947	9,104	2,206	8,336	8,525
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 5,947**	**$ 9,104**	**$ 2,206**	**$ 8,336**	**$ 8,525**

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 significant changes.

ABANDONED VEHICLE ABATEMENT PROGRAM - 165-61
DEPARTMENT DETAIL

		2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
MAINTENANCE & OPERATIONS						
4360	Postage	512	678	203	600	618
4425	Computer Expense	3,367	1,480	1,480	1,424	1,466
4435	Operational Expense	-	459	459	-	-
4452	Contractual Services	1,935	6,120	-	6,000	6,120
4486	Communications	133	367	64	312	321
TOTAL MAINTENANCE & OPERATIONS		**$ 5,947**	**$ 9,104**	**$ 2,206**	**$ 8,336**	**$ 8,525**
CAPITAL OUTLAY						
4570	Vehicle Acquisition	-	-	-	-	-
TOTAL CAPITAL OUTLAY		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURE		**$ 5,947**	**$ 9,104**	**$ 2,206**	**$ 8,336**	**$ 8,525**

COMMUNITY DEVELOPMENT BLOCK GRANT FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2021-22	2022-23	2023-24	2024-25
Estimated Beginning Fund Balance	$ (5,286)	$ 1,312	$ 1,312	$ 1,312
Estimated Revenue	89,248	-	-	-
Transfers-In	-	-	-	-
Estimated Funds Available	83,962	1,312	1,312	1,312
Estimated Expenditures	82,649	-	-	-
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	82,649	-	-	-
Estimated Ending Fund Balance	$ 1,312	$ 1,312	$ 1,312	$ 1,312

EXPLANATION OF RESERVES

	2021-22	2022-23	2023-24	2024-25
Contingencies	$ 1,312	$ 1,312	$ 1,312	$ 1,312
Fund Balance	$ 1,312	$ 1,312	$ 1,312	$ 1,312

COMMUNITY DEVELOPMENT BLOCK GRANT FUND REVENUE SUMMARY

		2021-22 ACTUAL REVENUE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
INTERGOVERNMENTAL						
3524	Town Green Playground	-	-	-	-	-
3524	Staff Road Sidewalk Phase II	-	-	-	-	-
3524	Starr Road - Vivian Court to WRR	188,500	-	52,757	-	-
3524	Starr Road Sidewalk	-	-	-	-	-
TOTAL REVENUES		$ 188,500	$ -	$ 52,757	$ -	$ -

COMMUNITY DEVELOPMENT BLOCK GRANT - 170
DEPARTMENT SUMMARY

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	-	-	-	-	-
CAPITAL OUTLAY	82,649	2,772	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 82,649**	**$ 2,772**	**$ -**	**$ -**	**$ -**

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:

No significant changes.

COMMUNITY DEVELOPMENT BLOCK GRANT - 170
DEPARTMENT DETAIL

		2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
CAPITAL OUTLAY						
4510	Construction-Robbins Park Improve	-	-	-	-	-
4510	Town Green Improvements	-	-	-	-	-
4510	Construction	-	-	-	-	-
4510	Construction-Starr Road Sidewalk	-	-	-	-	-
4510	Starr Road Phase Ii	-	-	-	-	-
4510	Starr Rd/Vivian Ct To Wrr	-	-	-	-	-
4510	Starr Rd South Of Starr View Sidewalk	82,649	2,772	-	-	-
TOTAL CAPITAL OUTLAY		**$ 82,649**	**$ 2,772**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURE		**$ 82,649**	**$ 2,772**	**$ -**	**$ -**	**$ -**

PUBLIC, EDUCATION & GOVERNMENTAL GRANT FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2021-22	2022-23	2023-24	2024-25
Estimated Beginning Fund Balance	$ 246,197	$ 284,085	$ 308,928	$ 193,928
Estimated Revenue	68,673	66,000	65,000	65,000
Transfers-In	-	-	-	-
Estimated Funds Available	314,870	350,085	373,928	258,928
Estimated Expenditures	30,785	41,157	180,000	30,000
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	30,785	41,157	180,000	30,000
Estimated Ending Fund Balance	$ 284,085	$ 308,928	$ 193,928	$ 228,928

EXPLANATION OF RESERVES

	2021-22	2022-23	2023-24	2024-25
Contingencies	$ 284,085	$ 308,928	$ 193,928	$ 228,928
Fund Balance	$ 284,085	$ 308,928	$ 193,928	$ 228,928

PUBLIC, EDUCATION & GOVERNMENTAL GRANT FUND REVENUE SUMMARY

	2021-22 ACTUAL REVENUE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
USE OF MONEY & PROPERTY					
3410 Interest On Investments	-	-	1,000	-	-
INTERGOVERNMENTAL					
3512 Other Grants	151,755	60,000	65,000	65,000	65,000
OTHER FINANCING SOURCES					
3801 Miscellaneous Revenues	233	-	-	-	-
TOTAL REVENUES	$ 151,988	$ 60,000	$ 66,000	$ 65,000	$ 65,000

PUBLIC, EDUCATION & GOVERNMENTAL GRANT - 175
DEPARTMENT SUMMARY

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	26,862	169,944	41,157	30,000	30,000
CAPITAL OUTLAY	3,923	30,000	-	150,000	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 30,785**	**$ 199,944**	**$ 41,157**	**$ 180,000**	**$ 30,000**

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:

Full overhaul of the Council Chambers AV equipment is included this biennium.

PUBLIC, EDUCATION & GOVERNMENTAL GRANT - 175
DEPARTMENT DETAIL

		2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
MAINTENANCE & OPERATIONS						
4260	Professional Development	-	-	-	-	-
4425	Computer Expense	-	2,000	-	-	-
4435	Operational Expense	14,865	32,400	32,400	30,000	30,000
4450	Professional Services	11,997	135,544	8,757	-	-
TOTAL MAINTENANCE & OPERATIONS		**$ 26,862**	**$ 169,944**	**$ 41,157**	**$ 30,000**	**$ 30,000**
CAPITAL OUTLAY						
4540	Equipment Acquisition	3,923	-	-	-	-
4510	Council Chambers	-	30,000	-	150,000	-
TOTAL CAPITAL OUTLAY		**$ 3,923**	**$ 30,000**	**$ -**	**$ 150,000**	**$ -**
TOTAL EXPENDITURE		**$ 30,785**	**$ 199,944**	**$ 41,157**	**$ 180,000**	**$ 30,000**

STRONG MOTION EDUCATION & DATA FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2021-22	2022-23	2023-24	2024-25
Estimated Beginning Fund Balance	$ 9,244	$ 13,031	$ 13,196	$ 14,196
Estimated Revenue	3,787	165	1,000	1,000
Transfers-In	-	-	-	-
Estimated Funds Available	13,031	13,196	14,196	15,196
Estimated Expenditures	-	-	-	-
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	-	-	-	-
Estimated Ending Fund Balance	$ 13,031	$ 13,196	$ 14,196	$ 15,196

EXPLANATION OF RESERVES

	2021-22	2022-23	2023-24	2024-25
Contingencies	$ 13,031	$ 13,196	$ 14,196	$ 15,196
Fund Balance	$ 13,031	$ 13,196	$ 14,196	$ 15,196

STRONG MOTION EDUCATION & DATA FUND REVENUE SUMMARY

	2021-22 ACTUAL REVENUE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
USE OF MONEY & PROPERTY					
3410 Interest On Investments	-	-	-	-	-
OTHER REVENUE					
3565 Seismic Education	279	-	165	1,000	1,000
TOTAL REVENUES	$ 279	$ -	$ 165	$ 1,000	$ 1,000

STRONG MOTION EDUCATION & DATA FUND - 180
DEPARTMENT SUMMARY

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	$ -	$ -	$ -	$ -	$ -

DESCRIPTION:

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

SIGNIFICANT CHANGES & EXPENDITURES:

None

STRONG MOTION EDUCATION & DATA FUND - 180
DEPARTMENT DETAIL

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
MAINTENANCE & OPERATIONS					
4220 Bank Charges	-	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

INCLUSIONARY HOUSING FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2021-22	2022-23	2023-24	2024-25
Estimated Beginning Fund Balance	$ 1,579,311	$ 3,577,806	$ 3,532,806	$ 1,452,806
Estimated Revenue	2,000,000	-	-	-
Transfers-In	-	-	-	-
Estimated Funds Available	3,579,311	3,577,806	3,532,806	1,452,806
Estimated Expenditures	1,505	45,000	2,055,000	45,000
Transfers-Out	-	-	25,000	25,000
Total Est. Expenditures & Transfers-Out	1,505	45,000	2,080,000	70,000
Estimated Ending Fund Balance	$ 3,577,806	$ 3,532,806	$ 1,452,806	$ 1,382,806

EXPLANATION OF RESERVES

	2021-22	2022-23	2023-24	2024-25
Contingencies	$ 3,577,806	$ 3,532,806	$ 1,452,806	$ 1,382,806
Fund Balance	$ 3,577,806	$ 3,532,806	$ 1,452,806	$ 1,382,806

INCLUSIONARY HOUSING FUND REVENUE SUMMARY

	2021-22 ACTUAL REVENUE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
USE OF MONEY & PROPERTY					
3410 Interest On Investments	-	-	-	-	-
OTHER REVENUE					
3565 In Lieu Fee	-	-	-	-	-
TOTAL REVENUES	$ -	$ -	$ -	$ -	$ -

INCLUSIONARY HOUSING - 181
DEPARTMENT SUMMARY

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	1,505	2,398	45,000	2,055,000	45,000
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	25,000	25,000
TOTAL	**$ 1,505**	**$ 2,398**	**$ 45,000**	**$ 2,080,000**	**$ 70,000**

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:

No significant changes.

INCLUSIONARY HOUSING - 181
DEPARTMENT DETAIL

		2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
MAINTENANCE & OPERATIONS						
4280	Legal Expense	-	-	20,000	20,000	20,000
4450	Professional Services	-	-	25,000	25,000	25,000
4452	Contractual Services	1,505	2,398	-	2,010,000	-
TOTAL MAINTENANCE & OPERATIONS		**$ 1,505**	**$ 2,398**	**$ 45,000**	**$ 2,055,000**	**$ 45,000**
CAPITAL OUTLAY						
4510	Construction	-	-	-	-	-
TOTAL CAPITAL OUTLAY		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
OTHER FINANCING USES						
4901	Transfer Out-Non-Department	-	-	-	25,000	25,000
TOTAL OTHER FINANCING USES		**$ -**	**$ -**	**$ -**	**$ 25,000**	**$ 25,000**
TOTAL EXPENDITURE		**$ 1,505**	**$ 2,398**	**$ 45,000**	**$ 2,080,000**	**$ 70,000**

GENERAL CAPITAL REPLACEMENT ADMIN SERVICES FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2021-22	2022-23	2023-24	2024-25
Estimated Beginning Fund Balance	$ 78,537	$ (21,406)	$ 54,032	$ 119,314
Estimated Revenue	100,000	-	-	-
Transfers-In	80,000	150,000	300,000	300,000
Estimated Funds Available	258,537	128,594	354,032	419,314
Estimated Expenditures	279,943	74,562	234,718	237,738
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	279,943	74,562	234,718	237,738
Estimated Ending Fund Balance	$ (21,406)	$ 54,032	$ 119,314	$ 181,576

EXPLANATION OF RESERVES

	2021-22	2022-23	2023-24	2024-25
Contingencies	$ (21,406)	$ 54,032	$ 119,314	$ 181,576
Fund Balance	$ (21,406)	$ 54,032	$ 119,314	$ 181,576

GENERAL CAPITAL REPLACEMENT ADMIN SERVICES FUND
REVENUE SUMMARY

		2021-22 ACTUAL REVENUE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
USE OF MONEY & PROPERTY						
3410	Interest On Investments	-	-	-	-	-
INTERGOVERNMENTAL						
3526	TFCA Pedestrian Enhancement	-	-	-	-	-
OTHER REVENUE						
3801	Miscellaneous Revenues	-	-	-	-	-
3842	Sales Of Property	-	-	-	-	-
3843	Repayment of Side Fund Refunding	-	-	-	-	-
3844	Repayment of Pays Loan	-	-	-	-	-
OTHER FINANCING SOURCES						
3918	Transfer-In - Capital Replacement	80,000	150,000	150,000	300,000	300,000
TOTAL REVENUES		$ 80,000	$ 150,000	$ 150,000	$ 300,000	$ 300,000

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

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	-	-	-	-	-
CAPITAL OUTLAY	279,943	177,975	74,562	234,718	237,738
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 279,943**	**$ 177,975**	**$ 74,562**	**$ 234,718**	**$ 237,738**

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

		2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
MAINTENANCE & OPERATIONS						
4425	Computer Expense	-	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CAPITAL OUTLAY						
4510	Construction	-	32	-	-	-
4517	Wip-Equipment & Machinery	279,943	177,943	74,562	234,718	237,738
4570	Mobile Equip & Vehicle Acquist	-	-	-	-	-
TOTAL CAPITAL OUTLAY		**$ 279,943**	**$ 177,975**	**$ 74,562**	**$ 234,718**	**$ 237,738**
OTHER FINANCING USES						
Stabilization Fund Transfer Out:						
4901	Capital Replacement for IT/ASD	-	-	-	-	-
4901	Capital Replacement for Parks	-	-	-	-	-
4901	Capital Replacement for Facilities	-	-	-	-	-
4901	Capital Replacement for Recreation	-	-	-	-	-
4901	Capital Replacement for Non-Departmen	-	-	-	-	-
4901	Capital Replacement for Public Works	-	-	-	-	-
4901	Other Capital - Non Departmental	-	-	-	-	-
TOTAL OTHER FINANCING USES		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURE		**$ 279,943**	**$ 177,975**	**$ 74,562**	**$ 234,718**	**$ 237,738**

GENERAL CAPITAL REPLACEMENT PARKS & REC FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2021-22	2022-23	2023-24	2024-25
Estimated Beginning Fund Balance	$ 88,320	$ 342,985	$ 4,089	$ 30,089
Estimated Revenue	320,000	-	-	-
Transfers-In	100,000	120,000	741,000	376,000
Estimated Funds Available	508,320	462,985	745,089	406,089
Estimated Expenditures	165,335	458,896	715,000	360,000
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	165,335	458,896	715,000	360,000
Estimated Ending Fund Balance	$ 342,985	$ 4,089	$ 30,089	$ 46,089

EXPLANATION OF RESERVES

	2021-22	2022-23	2023-24	2024-25
Contingencies	$ 342,985	$ 4,089	$ 30,089	$ 46,089
Fund Balance	$ 342,985	$ 4,089	$ 30,089	$ 46,089

GENERAL CAPITAL REPLACEMENT PARKS & REC FUND REVENUE SUMMARY

		2021-22 ACTUAL REVENUE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
USE OF MONEY & PROPERTY						
3410	Interest On Investments	-	-	-	-	-
INTERGOVERNMENTAL						
3918	Transfer In - Parks & Recreation	30,000	30,000	30,000	-	-
3918	Transfer In - Facilities	360,000	60,000	60,000	565,000	300,000
3918	Transfer In - Recreation	30,000	30,000	30,000	176,000	76,000
TOTAL REVENUES		$ 420,000	$ 120,000	$ 120,000	$ 741,000	$ 376,000

GENERAL CAPITAL REPLACEMENT - PARKS - 186-74
DEPARTMENT SUMMARY

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	-	-	-	-	-
CAPITAL OUTLAY	51,276	150,704	122,074	220,000	120,000
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 51,276**	**$ 150,704**	**$ 122,074**	**$ 220,000**	**$ 120,000**

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:

Replacement of the oldest tractor, replacement of gas utility vehicle (Gator) with an electric utility vehicle, replacement of three high mileage utility box trucks with two gas utility box trucks and one all electric facilities maintenance fleet truck.

GENERAL CAPITAL REPLACEMENT - PARKS - 186-74
DEPARTMENT DETAIL

		2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
MAINTENANCE & OPERATIONS						
4435	Operational Expense	-	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CAPITAL OUTLAY						
4510	Cip-Construction	-	-	-	-	-
4510	Town Green Improvements	-	-	-	-	-
4510	Town Green Fountain Vault Improvement	-	-	-	-	-
4510	Construction	-	-	-	-	-
4510	Town Green Arbor	-	20,000	10,000	-	-
4570	Vehicle Acquisition	36,276	20,704	2,074	220,000	120,000
TOTAL CAPITAL OUTLAY		**$ 36,276**	**$ 40,704**	**$ 12,074**	**$ 220,000**	**$ 120,000**
TOTAL EXPENDITURE		**$ 36,276**	**$ 40,704**	**$ 12,074**	**$ 220,000**	**$ 120,000**

GENERAL CAPITAL REPLACEMENT - FACILITIES - 186-76
DEPARTMENT SUMMARY

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	-	-	-	-	-
CAPITAL OUTLAY	114,059	356,822	336,822	495,000	240,000
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 114,059**	**$ 356,822**	**$ 336,822**	**$ 495,000**	**$ 240,000**

DESCRIPTION:

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

SIGNIFICANT CHANGES & EXPENDITURES:

Major projects include the Civic Center HVAC upgrade and the Community Center energy effciency upgrades.

GENERAL CAPITAL REPLACEMENT - FACILITIES - 186-76
DEPARTMENT DETAIL

		2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
MAINTENANCE & OPERATIONS						
4435	Operational Expense	-	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CAPITAL OUTLAY						
4510	Civic Center HVAC upgrade	-	-	-	480,000	-
4510	Community Center Improvements	15,586	-	-	15,000	240,000
4510	Senior Center Facility Update	98,473	356,822	336,822	-	-
TOTAL CAPITAL OUTLAY		**$ 114,059**	**$ 356,822**	**$ 336,822**	**$ 495,000**	**$ 240,000**
TOTAL EXPENDITURE		**$ 114,059**	**$ 356,822**	**$ 336,822**	**$ 495,000**	**$ 240,000**

GENERAL CAPITAL REPLACEMENT - RECREATION - 186-91
DEPARTMENT SUMMARY

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	$ -	$ -	$ -	$ -	$ -

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:

No significant changes.

GENERAL CAPITAL REPLACEMENT - RECREATION - 186-91
DEPARTMENT DETAIL

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
MAINTENANCE & OPERATIONS					
4435 Operational Expense	-	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CAPITAL OUTLAY					
4570 Mobile Equip & Vehicle Acquist	-	-	-	-	-
4570 Vehicle Acquisition - Pick Up Truck	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

GENERAL CAPITAL REPLACEMENT NON-DEPARTMENTAL FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2021-22	2022-23	2023-24	2024-25
Estimated Beginning Fund Balance	$ 716,164	$ 211	$ 211	$ 211
Estimated Revenue	(100,000)	-	-	-
Transfers-In	100,000	-	-	-
Estimated Funds Available	716,164	211	211	211
Estimated Expenditures	15,953	-	-	-
Transfers-Out	700,000	-	-	-
Total Est. Expenditures & Transfers-Out	715,953	-	-	-
Estimated Ending Fund Balance	$ 211	$ 211	$ 211	$ 211

EXPLANATION OF RESERVES

	2021-22	2022-23	2023-24	2024-25
Contingencies	$ 211	$ 211	$ 211	$ 211
Fund Balance	$ 211	$ 211	$ 211	$ 211

GENERAL CAPITAL REPLACEMENT NON-DEPARTMENTAL FUND
REVENUE SUMMARY

	2021-22 ACTUAL REVENUE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
USE OF MONEY & PROPERTY					
3410 Interest On Investments	-	-	-	-	-
OTHER REVENUE					
3801 Miscellaneous Revenues	-	-	-	-	-
INTERGOVERNMENTAL					
3918 Transfer In - Non-Departmental	100,000	-	-	-	-
TOTAL REVENUES	$ 100,000	$ -	$ -	$ -	$ -

CAPITAL REPLACEMENT FUND - NON DEPARTMENTAL - 187
DEPARTMENT SUMMARY

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	15,953	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	700,000	-	-	-	-
TOTAL	**$ 715,953**	**$ -**	**$ -**	**$ -**	**$ -**

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:

No significant changes.

CAPITAL REPLACEMENT - OTHER - 187-30
DEPARTMENT DETAIL

		2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
MAINTENANCE & OPERATIONS						
4450	Professional Services	15,953	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS		**$ 15,953**	**$ -**	**$ -**	**$ -**	**$ -**
CAPITAL OUTLAY						
4511	Land Acquisition	-	-	-	-	-
4540	Equipment Acquisition	-	-	-	-	-
TOTAL CAPITAL OUTLAY		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
OTHER FINANCING USES						
4901	Transfer Out	700,000	-	-	-	-
TOTAL OTHER FINANCING USES		**$ 700,000**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURE		**$ 715,953**	**$ -**	**$ -**	**$ -**	**$ -**

GENERAL CAPITAL REPLACEMENT PUBLIC WORKS FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2021-22	2022-23	2023-24	2024-25
Estimated Beginning Fund Balance	$ 602,001	$ 599,771	$ 566,682	$ 502,682
Estimated Revenue	-	-	-	-
Transfers-In	-	-	-	-
Estimated Funds Available	602,001	599,771	566,682	502,682
Estimated Expenditures	2,230	33,090	64,000	4,000
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	2,230	33,090	64,000	4,000
Estimated Ending Fund Balance	$ 599,771	$ 566,682	$ 502,682	$ 498,682

EXPLANATION OF RESERVES

	2021-22	2022-23	2023-24	2024-25
Contingencies	$ 599,771	$ 566,682	$ 502,682	$ 498,682
Fund Balance	$ 599,771	$ 566,682	$ 502,682	$ 498,682

GENERAL CAPITAL REPLACEMENT PUBLIC WORKS FUND
REVENUE SUMMARY

	2021-22 ACTUAL REVENUE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
USE OF MONEY & PROPERTY					
3410 Interest On Investments	-	-	-	-	-
INTERGOVERNMENTAL					
3918 Transfer In - Non-Departmental	-	-	-	-	-
TOTAL REVENUES	$ -	$ -	$ -	$ -	$ -

CAPITAL REPLACEMENT - ENGINEERING - 188-63
DEPARTMENT SUMMARY

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	-	-	-	-	-
CAPITAL OUTLAY	2,230	31,270	33,090	64,000	4,000
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 2,230**	**$ 31,270**	**$ 33,090**	**$ 64,000**	**$ 4,000**

DESCRIPTION:

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

SIGNIFICANT CHANGES AND EXPENDITURES:

Replacement pool vehicle for Public Works administration office. In keeping with the Town's direction, the replacement vehicle will be an Electric Vehicle (EV).

CAPITAL REPLACEMENT - ENGINEERING - 188-63
DEPARTMENT DETAIL

		2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
CAPITAL OUTLAY						
4510	PUBLIC WORKS DOC	2,230	31,270	627	14,000	4,000
4540	Equipment Acquisition	-	-	32,463	50,000	-
4570	Mobile Equip & Vehicle Acquist	-	-	-	-	-
TOTAL CAPITAL OUTLAY		**$ 2,230**	**$ 31,270**	**$ 33,090**	**$ 64,000**	**$ 4,000**

CAPITAL REPLACEMENT - STREETS & DRAINAGE - 188
DEPARTMENT SUMMARY

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	-	-	-	-	-
CAPITAL OUTLAY	-	10,000	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ -**	**$ 10,000**	**$ -**	**$ -**	**$ -**

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 & EXPENDITURES:

Over the next two fiscal years, the various operations division 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. This budget cycle is scheduled to replace one large vehicle: a box scraper/front loader. This vehicle will be shared, and costs allocated to Streets, Water, and Water Reclamation capital funds.

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

		2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
CAPITAL OUTLAY						
4510	Construction - Cip	-	10,000	-	-	-
4540	Equipment Acquisition	-	-	-	-	-
4570	Mobile Equip & Vehicle Acquisition	-	-	-	-	-
TOTAL CAPITAL OUTLAY		**$ -**	**$ 10,000**	**$ -**	**$ -**	**$ -**

PUBLIC ART FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2021-22	2022-23	2023-24	2024-25
Estimated Beginning Fund Balance	$ 138,761	$ 141,901	$ 70,851	$ 37,801
Estimated Revenue	10,000	-	-	-
Transfers-In	-	-	22,500	25,000
Estimated Funds Available	148,761	141,901	93,351	62,801
Estimated Expenditures	6,860	71,050	55,550	60,550
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	6,860	71,050	55,550	60,550
Estimated Ending Fund Balance	$ 141,901	$ 70,851	$ 37,801	$ 2,251

EXPLANATION OF RESERVES

	2021-22	2022-23	2023-24	2024-25
Contingencies	$ 141,901	$ 70,851	$ 37,801	$ 2,251
Fund Balance	$ 141,901	$ 70,851	$ 37,801	$ 2,251

PUBLIC ART FUND REVENUE SUMMARY

	2021-22 ACTUAL REVENUE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
USE OF MONEY & PROPERTY					
3410 Interest On Investments	-	-	-	-	-
INTERGOVERNMENTAL					
3901 Transfer In - Non-Departmental	-	-	-	-	-
TOTAL REVENUES	$ -	$ -	$ -	$ -	$ -

PUBLIC ART FUND - 189
DEPARTMENT SUMMARY

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	6,860	99,300	71,050	55,550	60,550
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 6,860**	**$ 99,300**	**$ 71,050**	**$ 55,550**	**$ 60,550**

DESCRIPTION:

This special fund is dedicated to the Public Art Program including the acquisition, installation, lease and rental, and maintenance of public art through the Public Art Advisory Commission. The revenue associated with this fund is classified as assigned and as such, all expenditures related to Public Art must be appropriated by Council prior to committing the Town to any services, agreements or expending funds.

SIGNIFICANT CHANGES & EXPENDITURES:

Major projects include installing art at the Windsor SMART train station, hosting the annual utility box painting program, the purchase of the two roundabout sculptures on Old Redwood Highway and the Central Windsor underpass mural project.

PUBLIC ART FUND - 189-78
DEPARTMENT DETAIL

		2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
MAINTENANCE & OPERATIONS						
4162	Clothing	-	-	-	-	-
4231	Community Partnerships	402	250	250	300	300
4260	Professional Development	-	-	-	-	-
4270	Subscriptions/Memberships	75	100	100	100	100
4280	Legal Expense	1,375	5,000	2,000	5,000	5,000
4355	Office Supplies	40	200	-	500	500
4360	Postage	-	150	-	150	150
4365	Printing	245	300	300	500	500
4450	Professional Services	3,200	33,300	32,300	22,000	22,000
4452	Contractual Services	199	10,000	11,100	15,000	15,000
4461	Town Promotion & Special Projs	1,324	50,000	25,000	12,000	17,000
TOTAL MAINTENANCE & OPERATIONS		**$ 6,860**	**$ 99,300**	**$ 71,050**	**$ 55,550**	**$ 60,550**
CAPITAL OUTLAY						
4510	Public Art	-	-	-	-	-
TOTAL CAPITAL OUTLAY		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURE		**$ 6,860**	**$ 99,300**	**$ 71,050**	**$ 55,550**	**$ 60,550**

PUBLIC FACILITIES FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2021-22	2022-23	2023-24	2024-25
Estimated Beginning Fund Balance	$ (57,603)	$ (8,971)	$ 78,922	$ 98,922
Estimated Revenue	48,631	87,893	20,000	20,000
Transfers-In	-	-	-	-
Estimated Funds Available	(8,971)	78,922	98,922	118,922
Estimated Expenditures	-	-	-	-
Transfers-Out	-	-	-	69,137
Total Est. Expenditures & Transfers-Out	-	-	-	69,137
Estimated Ending Fund Balance	$ (8,971)	$ 78,922	$ 98,922	$ 49,785

EXPLANATION OF RESERVES

	2021-22	2022-23	2023-24	2024-25
Contingencies	$ (8,971)	$ 78,922	$ 98,922	$ 49,785
Fund Balance	$ (8,971)	$ 78,922	$ 98,922	$ 49,785

PUBLIC FACILITIES FUND REVENUE SUMMARY

	2021-22 ACTUAL REVENUE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
USE OF MONEY & PROPERTY					
3410 Interest On Investments	-	-	-	-	-
CHARGES FOR SERVICES					
3655 Capacity Fees - Non Residential	28,585	105,000	87,893	20,000	20,000
TOTAL REVENUES	$ 28,585	$ 105,000	$ 87,893	$ 20,000	$ 20,000

PUBLIC FACILITIES - 190-40
DEPARTMENT SUMMARY

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	138,506	-	-	69,137
TOTAL	**$ -**	**$ 138,506**	**$ -**	**$ -**	**$ 69,137**

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.

PUBLIC FACILITIES - 190-40
DEPARTMENT DETAIL

		2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
OTHER FINANCING USES						
4919	Transfer-Out-Public Faclty Fd	-	-	-	-	-
4919	Transfer Out - Debt Service Fund	-	-	-	-	69,137
4919	Transfer Out - Water Reclamation Operations	-	-	-	-	-
4919	Transfer Out - Water Operations	-	-	-	-	-
TOTAL OTHER FINANCING USES		**$ -**	**$ -**	**$ -**	**$ -**	**$ 69,137**
TOTAL EXPENDITURE		**$ -**	**$ -**	**$ -**	**$ -**	**$ 69,137**

WINDSOR HOMETOWN HEROES FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2021-22	2022-23	2023-24	2024-25
Estimated Beginning Fund Balance	$ 450	$ 1,761	$ 2,001	$ 1,801
Estimated Revenue	2,211	1,090	800	800
Transfers-In	-	-	-	-
Estimated Funds Available	2,661	2,851	2,801	2,601
Estimated Expenditures	899	850	1,000	1,000
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	899	850	1,000	1,000
Estimated Ending Fund Balance	$ 1,761	$ 2,001	$ 1,801	$ 1,601

EXPLANATION OF RESERVES

	2021-22	2022-23	2023-24	2024-25
Contingencies	$ 1,761	$ 2,001	$ 1,801	$ 1,601
Fund Balance	$ 1,761	$ 2,001	$ 1,801	$ 1,601

WINDSOR HOMETOWN HEROES FUND REVENUE SUMMARY

	2021-22 ACTUAL REVENUE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
MISCELLANEOUS REVENUES					
3804 Donations	810	800	1,090	800	800
OTHER FINANCING SOURCES					
3923 Transfer In	-	-	-	-	-
TOTAL REVENUES	$ 810	$ 800	$ 1,090	$ 800	$ 800

HOMETOWN HEROES
DEPARTMENT SUMMARY

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	899	850	850	1,000	1,000
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 899**	**$ 850**	**$ 850**	**$ 1,000**	**$ 1,000**

DESCRIPTION:

The Windsor Hometown Heroes Military Banner Program was created to recognize and honor Windsor area residents and their immediate families who are serving our country in the United States Military. The program is supported by local sponsors and family members. Military Banners are displayed on an on-going basis on light standards at the Windsor Civic Center and surround streets in the downtown.

SIGNIFICANT CHANGES & EXPENDITURES:

No significant changes.

HOMETOWN HEROES - 193-91
DEPARTMENT DETAIL

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
MAINTENANCE & OPERATIONS					
4231 Community Partnerships	899	850	850	1,000	1,000
TOTAL MAINTENANCE & OPERATIONS	**$ 899**	**$ 850**	**$ 850**	**$ 1,000**	**$ 1,000**
TOTAL EXPENDITURE	**$ 899**	**$ 850**	**$ 850**	**$ 1,000**	**$ 1,000**

TREE REMOVAL MITIGATION FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE
FUND 195

	2021-22	2022-23	2023-24	2024-25
Estimated Beginning Fund Balance	$ 495,676	$ 908,037	$ 788,054	$ 639,554
Estimated Revenue	500,711	2,500	2,500	2,500
Transfers-In	-	-	-	-
Estimated Funds Available	996,387	910,537	790,554	642,054
Estimated Expenditures	88,350	122,483	151,000	162,000
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	88,350	122,483	151,000	162,000
Estimated Ending Fund Balance	$ 908,037	$ 788,054	$ 639,554	$ 480,054

EXPLANATION OF RESERVES

	2021-22	2022-23	2023-24	2024-25
Contingencies	$ 908,037	$ 788,054	$ 639,554	$ 480,054
Fund Balance	$ 908,037	$ 788,054	$ 639,554	$ 480,054

TREE REMOVAL MITIGATION FUND REVENUE SUMMARY

	2021-22 ACTUAL REVENUE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
USE OF MONEY & PROPERTY					
3410 Interest On Investments	-	-	-	-	-
CHARGES FOR SERVICES					
3655 Capacity Fees - Non Residential	12,500	2,500	2,500	2,500	2,500
TOTAL REVENUES	12,500	2,500	2,500	2,500	2,500

TREE REMOVAL MITIGATION - 195-61
DEPARTMENT SUMMARY

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	88,350	122,483	122,483	151,000	162,000
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 88,350**	**$ 122,483**	**$ 122,483**	**$ 151,000**	**$ 162,000**

DESCRIPTION:

This Town zoning ordinance provides regulations for the protection, preservation, and maintenance of native Oak trees, protected trees and trees of significance, groves and stands of mature trees, and mature trees in general. It is also the intent to perpetuate these trees through the replacement of trees removed as a result of new development. Tree mitigation may be in the form of in-kind replacement, in-lieu replacement, and/or a combination of both. In the event that a development site is insufficient in size or use to plant any or all of replacement trees, the Town may accept payment of in-lieu fees by the applicant to the Town Removal Mitigation Fund. Tree Removal Mitigation funds will be utilized for the maintenance of trees in the downtown area, maintenance of protected trees on publicly owned property throughout the Town and to purchase and install trees on public property.

SIGNIFICANT CHANGES & EXPENDITURES:

Work will continue on the heritage oak tree in Esposti park and the oak groves at the Town Green, Civic Center, Keiser Park and Brooks Creek trail. Funding will also be made available to the Town Green Village Association for street tree work around the Town Green.

TREE REMOVAL MITIGATION - 195-61
DEPARTMENT DETAIL

		2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
MAINTENANCE & OPERATIONS						
4452	Contractual Services - Tree Planting	17,465	50,000	50,000	50,000	50,000
4452	Contractual Services - Town Center Trees	-	-	-	25,000	25,000
4452	Contractual Services - Town Land Trees	70,886	72,483	72,483	76,000	87,000
4452	Contractual Services - Public Land Trees	-	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS		**$ 88,350**	**$ 122,483**	**$ 122,483**	**$ 151,000**	**$ 162,000**
TOTAL EXPENDITURE		**$ 88,350**	**$ 122,483**	**$ 122,483**	**$ 151,000**	**$ 162,000**

POOL CREEK MAINTENANCE FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE
FUND 196

	2021-22	2022-23	2023-24	2024-25
Estimated Beginning Fund Balance	$ 9,284	$ 9,284	$ 9,284	$ 9,284
Estimated Revenue	-	-	-	-
Transfers-In	-	-	-	-
Estimated Funds Available	9,284	9,284	9,284	9,284
Estimated Expenditures	-	-	-	-
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	-	-	-	-
Estimated Ending Fund Balance	$ 9,284	$ 9,284	$ 9,284	$ 9,284

EXPLANATION OF RESERVES

	2021-22	2022-23	2023-24	2024-25
Contingencies	$ 9,284	$ 9,284	$ 9,284	$ 9,284
Fund Balance	$ 9,284	$ 9,284	$ 9,284	$ 9,284

POOL CREEK MAINTENANCE FUND REVENUE SUMMARY

	2021-22 ACTUAL REVENUE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
USE OF MONEY & PROPERTY					
3410 Interest On Investments	-	-	-	-	-
TOTAL REVENUES	$ -	$ -	$ -	$ -	$ -

MEASURE M PARKS FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE
FUND 197

	2021-22	2022-23	2023-24	2024-25
Estimated Beginning Fund Balance	$ 560,841	$ 911,284	$ 204,354	$ 139,516
Estimated Revenue	502,695	407,000	417,100	427,453
Transfers-In	-	-	-	-
Estimated Funds Available	1,063,536	1,318,284	621,454	566,968
Estimated Expenditures	152,251	1,113,930	481,939	386,927
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	152,251	1,113,930	481,939	386,927
Estimated Ending Fund Balance	$ 911,284	$ 204,354	$ 139,516	$ 180,042

EXPLANATION OF RESERVES

	2021-22	2022-23	2023-24	2024-25
Contingencies	$ 911,284	$ 204,354	$ 139,516	$ 180,042
Fund Balance	$ 911,284	$ 204,354	$ 139,516	$ 180,042

MEASURE M PARKS FUND REVENUE SUMMARY

		2021-22 ACTUAL REVENUE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
USE OF MONEY & PROPERTY						
3190	Measure M Parks	258,371	295,094	404,000	414,100	424,453
3410	Interest On Investments	-	-	3,000	3,000	3,000
3804	Donations	-	-	-	-	-
TOTAL REVENUES		$ 258,371	$ 295,094	$ 407,000	$ 417,100	$ 427,453

MEASURE M PARKS - 197-00
DEPARTMENT SUMMARY

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
NUMBER OF PERSONNEL	1.000	1.000	1.000	1.000	1.000
PERSONNEL	60,919	88,889	63,930	82,339	88,327
MAINTENANCE & OPERATIONS	36,802	6,600	-	6,600	8,600
CAPITAL OUTLAY	54,530	838,486	1,050,000	393,000	290,000
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 152,251**	**$ 933,975**	**$ 1,113,930**	**$ 481,939**	**$ 386,927**

DESCRIPTION:

On November 6, 2018 Sonoma County voters approved Measure M, a one-eight cent sales tax to support Sonoma County's regional and city parks. Approved by 72.6 percent of voters, the measure went into effect in April of 2019. Measure M will support the County and cities with long term needs to maintain, protect and operate parks. Windsor annually receives a portion of the $3.8 million set aside for the nine cities in the County. Measure M funds can be used to invest in maintenance of parks, trails, buildings, and other infrastructure.

SIGNIFICANT CHANGES & EXPENDITURES:

Measure M funding during this cycle will support Capitol Improvement Projects such as new pickleball courts at Hiram Lewis Park and the design of an all-inclusive playground at Pleasant Oak Park.

MEASURE M PARKS - 197-00
DEPARTMENT DETAIL

		2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	44,282	60,595	51,145	60,704	65,811
4120	Extra Help Wages	1,438	-	1,850	2,000	2,050
4150	Fringe Benefits	15,199	28,294	10,935	19,635	20,466
TOTAL PERSONNEL		**$ 60,919**	**$ 88,889**	**$ 63,930**	**$ 82,339**	**$ 88,327**
	Maintenance Worker II	*1.000*	*1.000*	*1.000*	*1.000*	*1.000*
		1.000	*1.000*	*1.000*	*1.000*	*1.000*
MAINTENANCE & OPERATIONS						
4260	Professional Development	170	600	-	600	600
4330	Equipment Maintenance	-	-	-	-	-
4435	Operational Expense	36,632	6,000	-	6,000	8,000
TOTAL MAINTENANCE & OPERATIONS		**$ 36,802**	**$ 6,600**	**$ -**	**$ 6,600**	**$ 8,600**
CAPITAL OUTLAY						
4510	Construction	54,530	838,486	1,050,000	20,000	40,000
4510	Pickleball Courts (CIP)	-		-	273,000	-
4510	Pleasant Oak Park Improvements (CIP)	-	-	-	100,000	250,000
TOTAL CAPITAL OUTLAY		**$ 54,530**	**$ 838,486**	**$ 1,050,000**	**$ 393,000**	**$ 290,000**
TOTAL EXPENDITURE		**$ 152,251**	**$ 933,975**	**$ 1,113,930**	**$ 481,939**	**$ 386,927**

TRAFFIC MITIGATION FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2021-22	2022-23	2023-24	2024-25
Estimated Beginning Fund Balance	$ 1,697,740	$ 1,899,778	$ 2,260,515	$ 1,690,740
Estimated Revenue	366,701	602,817	587,817	309,222
Transfers-In	-	-	-	-
Estimated Funds Available	2,064,441	2,502,595	2,848,332	1,999,962
Estimated Expenditures	164,663	242,081	1,157,592	790,835
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	164,663	242,081	1,157,592	790,835
Estimated Ending Fund Balance	$ 1,899,778	$ 2,260,515	$ 1,690,740	$ 1,209,127

EXPLANATION OF RESERVES

	2021-22	2022-23	2023-24	2024-25
Contingencies	$ 1,899,778	$ 2,260,515	$ 1,690,740	$ 1,209,127
Fund Balance	$ 1,899,778	$ 2,260,515	$ 1,690,740	$ 1,209,127

TRAFFIC MITIGATION FUND REVENUE SUMMARY

	2021-22 ACTUAL REVENUE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
USE OF MONEY & PROPERTY					
3410 Interest On Investments	-	15,000	15,000	-	-
CHARGES FOR SERVICES					
3655 Capacity Fees - Non Residential	121,804	75,000	587,817	587,817	309,222
OTHER REVENUE					
3801 Miscellaneous Revenues	-	-	-	-	-
TOTAL REVENUES	$ 121,804	$ 90,000	$ 602,817	$ 587,817	$ 309,222

TRAFFIC MITIGATION - 210-63
DEPARTMENT SUMMARY

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
NUMBER OF PERSONNEL	1.000	1.000	1.000	1.000	1.000
PERSONNEL	161,583	146,645	142,696	166,602	171,345
MAINTENANCE & OPERATIONS	791	15,990	600	990	990
CAPITAL OUTLAY	2,288	289,981	98,785	990,000	618,500
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 164,663**	**$ 452,616**	**$ 242,081**	**$ 1,157,592**	**$ 790,835**

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:

The Traffic Mitigation Impact Fee Program was updated in February of 2020. Projects proposed to have Traffic Mitigation funding are the following: Arata Lane Interchange Phases 2B Los Amigos Realignment, and the Downtown Pedestrian & Bicycle Crossing of US 101 Phase I.

TRAFFIC MITIGATION - 210-63
DEPARTMENT DETAIL

		2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	126,708	119,829	114,372	138,886	143,264
4120	Extra Help Wages	3,849	-	3,956	-	-
4150	Fringe Benefits	31,027	26,816	24,368	27,716	28,081
TOTAL PERSONNEL		**$ 161,583**	**$ 146,645**	**$ 142,696**	**$ 166,602**	**$ 171,345**
	Deputy Director of Engineering	*0.150*	*0.150*	*0.150*	*0.150*	*0.150*
	Engineer II	*0.350*	*0.350*	*0.350*	*0.350*	*0.350*
	Senior Civil Engineer	*0.500*	*0.500*	*0.500*	*0.500*	*0.500*
		1.000	*1.000*	*1.000*	*1.000*	*1.000*
MAINTENANCE & OPERATIONS						
4260	Professional Development	791	990	600	990	990
4435	Operational Expense	-	-	-	-	-
4450	Professional Services	-	15,000	-	-	-
4452	Contractual Services	-	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS		**$ 791**	**$ 15,990**	**$ 600**	**$ 990**	**$ 990**
CAPITAL OUTLAY						
4510	Arata Lane Interchange Phase 2B Los Ar	-	-	-	70,000	-
4510	Downtown Pedestrian & Bicycle Crossing	-	61,196	24,941	550,000	-
4510	Traffic Calming-Mini Roundabouts	-	-	-	-	30,000
4510	Old Redwood Hwy Complete Streets And	-	-	-	200,000	-
4510	Centralized Traffic Management System	-	-	-	-	240,500
4510	Crosswalk Enhancements At Starr Rd	-	173,438	73,844	-	-
4510	Shiloh Rd - Caletti Ave Improvement	2,288	55,348	-	-	-
4510	Bpmp Tier 1 - Enhanced Crosswalk Loca	-	-	-	15,000	60,000
4510	Starr Rd South Of Orh- Crosswalk Enhan	-	-	-	-	88,000
4510	Old Redwood Highway Complete Streets	-	-	-	-	200,000
4510	Crosswalk Enhancements At Brooks Roa	-	-	-	30,000	-
4510	Windsor-Smart Pedestrian Grade Separa	-	-	-	125,000	-
TOTAL CAPITAL OUTLAY		**$ 2,288**	**$ 289,981**	**$ 98,785**	**$ 990,000**	**$ 618,500**
TOTAL EXPENDITURE		**$ 164,663**	**$ 452,616**	**$ 242,081**	**$ 1,157,592**	**$ 790,835**

PARK DEVELOPMENT FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2021-22	2022-23	2023-24	2024-25
Estimated Beginning Fund Balance	$ 1,124,992	$ 636,320	$ (102,132)	$ 254,775
Estimated Revenue	286,369	573,805	573,805	1,529,180
Transfers-In	-	-	-	-
Estimated Funds Available	1,411,361	1,210,125	471,673	1,783,955
Estimated Expenditures	775,041	1,312,257	216,897	1,692,716
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	775,041	1,312,257	216,897	1,692,716
Estimated Ending Fund Balance	$ 636,320	$ (102,132)	$ 254,775	$ 91,239

EXPLANATION OF RESERVES

	2021-22	2022-23	2023-24	2024-25
Contingencies	$ 636,320	$ (102,132)	$ 254,775	$ 91,239
Fund Balance	$ 636,320	$ (102,132)	$ 254,775	$ 91,239

PARK DEVELOPMENT FUND REVENUE SUMMARY

	2021-22 ACTUAL REVENUE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
USE OF MONEY & PROPERTY					
3410 Interest On Investments	-	-	-	-	-
INTERGOVERNMENTAL					
3512 Other Grants	-	900,000	-	-	1,250,000
CHARGES FOR SERVICES					
3655 Capacity Fees - Non Residential	32,728	30,000	573,805	573,805	279,180
TOTAL REVENUES	$ 32,728	$ 930,000	$ 573,805	$ 573,805	$ 1,529,180

PARK DEVELOPMENT - 220-74
DEPARTMENT SUMMARY

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
NUMBER OF PERSONNEL	0.100	0.100	0.070	0.070	0.070
PERSONNEL	12,681	15,720	5,631	11,819	12,638
MAINTENANCE & OPERATIONS	93,651	257,131	253,128	205,078	105,078
CAPITAL OUTLAY	664,596	1,613,461	1,050,000	-	1,650,000
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 770,929**	**$ 1,886,311**	**$ 1,308,760**	**$ 216,897**	**$ 1,767,716**

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:

Major projects includee the design of future development in Esposti Park and Keiser Park improvements.

PARK DEVELOPMENT - 220-74
DEPARTMENT DETAIL

		2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	9,289	11,684	4,520	8,969	9,710
4120	Extra Help Wages	399	-	91	-	-
4150	Fringe Benefits	2,994	4,036	1,021	2,850	2,928
TOTAL PERSONNEL		**$ 12,681**	**$ 15,720**	**$ 5,631**	**$ 11,819**	**$ 12,638**
	Management Analyst	*0.030*	*0.030*	*0.030*	*0.030*	*0.030*
	Parks & Facilities Superintendent	*0.030*	*0.030*	-	-	-
	Parks & Recreation Director	*0.030*	*0.030*	*0.030*	*0.030*	*0.030*
	Recreation Division Manager	-	-			-
	Senior Administrative Assistant	*0.010*	*0.010*	*0.010*	*0.010*	*0.010*
		0.100	*0.100*	*0.070*	*0.070*	*0.070*
MAINTENANCE & OPERATIONS						
4260	Professional Development	51	96	66	78	78
4280	Legal Expense	11,123	5,000	1,007	5,000	5,000
4452	Contractual Services	1,750	724	724	80,000	20,000
4450	Professional Services	80,727	251,311	251,331	120,000	80,000
TOTAL MAINTENANCE & OPERATIONS		**$ 93,651**	**$ 257,131**	**$ 253,128**	**$ 205,078**	**$ 105,078**
CAPITAL OUTLAY						
4510	Keiser Park Improvements	-	-	-	-	1,500,000
4510	Esposti Park Improvements	-	25,000	-	-	75,000
4510	Park Land Acquisition	664,533	1,535,467	1,050,000	-	-
4510	Hiram Pickleball Courts	6	52,994	-	-	-
TOTAL CAPITAL OUTLAY		**$ 664,539**	**$ 1,613,461**	**$ 1,050,000**	**$ -**	**$ 1,575,000**
OTHER FINANCING USES						
4919	Transfer-Out-Public Faclty Fd	-	-	-	-	-
TOTAL OTHER FINANCING USES		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURE		**$ 770,872**	**$ 1,886,311**	**$ 1,308,760**	**$ 216,897**	**$ 1,692,716**

RECREATION DEVELOPMENT SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2021-22	2022-23	2023-24	2024-25
Estimated Beginning Fund Balance	$ 44,775	$ 60,854	$ 123,504	$ 158,618
Estimated Revenue	16,079	35,114	35,114	16,363
Transfers-In	-	28,740	-	-
Estimated Funds Available	60,854	124,708	158,618	174,981
Estimated Expenditures	-	1,204	-	-
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	-	1,204	-	-
Estimated Ending Fund Balance	$ 60,854	$ 123,504	$ 158,618	$ 174,981

EXPLANATION OF RESERVES

	2021-22	2022-23	2023-24	2024-25
Contingencies	$ 60,854	$ 123,504	$ 158,618	$ 174,981
Fund Balance	$ 60,854	$ 123,504	$ 158,618	$ 174,981

RECREATION DEVELOPMENT FUND REVENUE SUMMARY

		2021-22 ACTUAL REVENUE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
USE OF MONEY & PROPERTY						
3410	Interest On Investments	-	-	-	-	-
CHARGES FOR SERVICES						
3655	Capacity Fees - Non Residential	2,410	-	35,114	35,114	16,363
3918	Transfer-In - Capital Replacement	-	-	28,740	-	-
TOTAL REVENUES		$ 2,410	$ -	$ 63,854	$ 35,114	$ 16,363

RECREATION DEVELOPMENT FUND - 221
DEPARTMENT SUMMARY

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	1,199	-	-
MAINTENANCE & OPERATIONS	-	-	4	-	-
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ -**	**$ -**	**$ 1,204**	**$ -**	**$ -**

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

		2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	-	-	896	-	-
4120	Extra Help Wages	-	-	60	-	-
4150	Fringe Benefits	-	-	243	-	-
TOTAL PERSONNEL		**$ -**	**$ -**	**$ 1,199**	**$ -**	**$ -**
	Management Analyst	-	-	-	-	-
	Parks & Recreation Director	-	-	-	-	-
		-	-	-	-	-
MAINTENANCE & OPERATIONS						
4260	Professional Development	-	-	4	-	-
TOTAL MAINTENANCE & OPERATIONS		**$ -**	**$ -**	**$ 2,403**	**$ -**	**$ -**
CAPITAL OUTLAY						
4510	Capital	-	-	-	-	-
TOTAL CAPITAL OUTLAY		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURE		**$ -**	**$ -**	**$ 1,204**	**$ -**	**$ -**

TRAILS DEVELOPMENT FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2021-22	2022-23	2023-24	2024-25
Estimated Beginning Fund Balance	$ 25,201	$ 30,519	$ 42,167	$ 53,815
Estimated Revenue	5,318	11,648	11,648	6,366
Transfers-In	-	-	-	-
Estimated Funds Available	30,519	42,167	53,815	60,181
Estimated Expenditures	-	-	-	-
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	-	-	-	-
Estimated Ending Fund Balance	$ 30,519	$ 42,167	$ 53,815	$ 60,181

EXPLANATION OF RESERVES

	2021-22	2022-23	2023-24	2024-25
Contingencies	$ 30,519	$ 42,167	$ 53,815	$ 60,181
Fund Balance	$ 30,519	$ 42,167	$ 53,815	$ 60,181

TRAILS DEVELOPMENT FUND REVENUE SUMMARY

	2021-22 ACTUAL REVENUE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
USE OF MONEY & PROPERTY					
3410 Interest On Investments	-	-	-	-	-
CHARGES FOR SERVICES					
3655 Capacity Fees - Non Residential	11,622	-	11,648	11,648	6,366
TOTAL REVENUES	$ 11,622	$ -	$ 11,648	$ 11,648	$ 6,366

TRAILS DEVELOPMENT FUND - 222
DEPARTMENT SUMMARY

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 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

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
MAINTENANCE & OPERATIONS					
4435 Operational Expense	-	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CAPITAL OUTLAY					
4510 Construction	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

OPEN SPACE DEVELOPMENT FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2021-22	2022-23	2023-24	2024-25
Estimated Beginning Fund Balance	$ 276	$ 376	$ 596	$ 816
Estimated Revenue	100	220	220	103
Transfers-In	-	-	-	-
Estimated Funds Available	376	596	816	919
Estimated Expenditures	-	-	-	-
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	-	-	-	-
Estimated Ending Fund Balance	$ 376	$ 596	$ 816	$ 919

EXPLANATION OF RESERVES

	2021-22	2022-23	2023-24	2024-25
Contingencies	$ 376	$ 596	$ 816	$ 919
Fund Balance	$ 376	$ 596	$ 816	$ 919

OPEN SPACE DEVELOPMENT FUND REVENUE SUMMARY

	2021-22 ACTUAL REVENUE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
USE OF MONEY & PROPERTY					
3410 Interest On Investments	-	-	-	-	-
CHARGES FOR SERVICES					
3655 Capacity Fees - Non Residential	16	-	220	220	103
TOTAL REVENUES	$ 16	$ -	$ 220	$ 220	$ 103

OPEN SPACE DEVELOPMENT FUND - 223
DEPARTMENT SUMMARY

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 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

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 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

	2021-22	2022-23	2023-24	2024-25
Estimated Beginning Fund Balance	$ 3,967,994	$ 3,814,621	$ 2,211,137	$ 1,286,653
Estimated Revenue	111,644	309,516	254,516	1,110,387
Transfers-In	-	-	-	-
Estimated Funds Available	4,079,638	4,124,137	2,465,653	2,397,040
Estimated Expenditures	265,017	1,913,000	1,179,000	2,308,000
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	265,017	1,913,000	1,179,000	2,308,000
Estimated Ending Fund Balance	$ 3,814,621	$ 2,211,137	$ 1,286,653	$ 89,040

EXPLANATION OF RESERVES

	2021-22	2022-23	2023-24	2024-25
Contingencies	$ 3,814,621	$ 2,211,137	$ 1,286,653	$ 89,040
Fund Balance	$ 3,814,621	$ 2,211,137	$ 1,286,653	$ 89,040

DRAINAGE MITIGATION FUND REVENUE SUMMARY

		2021-22 ACTUAL REVENUE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
USE OF MONEY & PROPERTY						
3410	Interest On Investments	-	60,000	55,000	-	-
CHARGES FOR SERVICES						
3655	Capacity Fees - Non Residential	93,695	75,000	254,516	254,516	1,110,387
OTHER REVENUE						
3801	Miscellaneous Revenues	-	-	-	-	-
TOTAL REVENUES		$ 93,695	$ 135,000	$ 309,516	$ 254,516	$ 1,110,387

DRAINAGE MITIGATION - 230-63
DEPARTMENT SUMMARY

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	257	44,189	-	74,000	74,000
CAPITAL OUTLAY	264,760	3,861,151	1,913,000	1,105,000	2,234,000
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 265,017**	**$ 3,905,340**	**$ 1,913,000**	**$ 1,179,000**	**$ 2,308,000**

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 based on the Storm Drainage Facilities Impact Fee Study (October 4, 2019) last updated and adopted by the Council in 2019. The CIP projects included in the FY2023-25 budget include drainage improvement projects identified in the Storm Drainage Master Plan. Projects currently in the bid process that are budgeted for FY23-25 design and construction of flood mitigation improvements at Dawn Way/Old Redwood Highway and a detention basin at Hall Park. The Shiloh Road @ Caletti Avenue drainage improvement project is also budgeted in this FY23-25 term.

DRAINAGE MITIGATION - 230-63
DEPARTMENT DETAIL

		2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	-	-	-	-	-
4120	Extra Help Wages	-	-	-	-	-
4150	Fringe Benefits	-	-	-	-	-
TOTAL PERSONNEL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS						
4260	Professional Development	-	-	-	-	-
4280	Legal Expense	257	-	-	5,000	5,000
4365	Printing	-	-	-	1,000	1,000
4450	Professional Services	-	44,189	-	68,000	68,000
TOTAL MAINTENANCE & OPERATIONS		**$ 257**	**$ 44,189**	**$ -**	**$ 74,000**	**$ 74,000**
CAPITAL OUTLAY						
4510	Old Redwood Highway and Pleasant Ave	-	-	-	-	409,000
4510	Orh At Dawn Way Drain Impr	111,513	1,275,048	-	220,000	1,027,000
4510	Shiloh Road at Caletti Ave Drainage	-	262,000	-	-	56,000
4510	Pruitt Creek At Shiloh	-	77,000	-	229,000	-
4510	Hall Park Detention Basin	153,246	2,178,102	1,913,000	656,000	-
4510	Windsor Creek Flood Control	-	69,000	-	-	742,000
TOTAL CAPITAL OUTLAY		**$ 264,760**	**$ 3,861,151**	**$ 1,913,000**	**$ 1,105,000**	**$ 2,234,000**
TOTAL EXPENDITURE		**$ 265,017**	**$ 3,905,340**	**$ 1,913,000**	**$ 1,179,000**	**$ 2,308,000**

POLICE MITIGATION SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2021-22	2022-23	2023-24	2024-25
Estimated Beginning Fund Balance	$ 35,966	$ 50,668	$ 56,626	$ 62,583
Estimated Revenue	14,703	5,957	5,957	5,767
Transfers-In	-	-	-	-
Estimated Funds Available	50,668	56,626	62,583	68,350
Estimated Expenditures	-	-	-	-
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	-	-	-	-
Estimated Ending Fund Balance	$ 50,668	$ 56,626	$ 62,583	$ 68,350

EXPLANATION OF RESERVES

	2021-22	2022-23	2023-24	2024-25
Contingencies	$ 50,668	$ 56,626	$ 62,583	$ 68,350
Fund Balance	$ 50,668	$ 56,626	$ 62,583	$ 68,350

POLICE MITIGATION FUND REVENUE SUMMARY

	2021-22 ACTUAL REVENUE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
USE OF MONEY & PROPERTY					
3655 Capacity Fees - Non Residential	1,000	-	5,957	5,957	5,767
USE OF MONEY & PROPERTY					
3918 Transfer-In - Capital Replacement	-	-	-	-	-
TOTAL REVENUES	$ 1,000	$ -	$ 5,957	$ 5,957	$ 5,767

POLICE MITIGATION FUND - 235
DEPARTMENT SUMMARY

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

DESCRIPTION:

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

SIGNIFICANT CHANGES & EXPENDITURES:

There are no significant changes for this fiscal year.

POLICE MITIGATION FUND - 235-50
DEPARTMENT DETAIL

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
MAINTENANCE & OPERATIONS					
4435 Operational Expense	-	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CAPITAL OUTLAY					
4510 Construction	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

FIRE MITIGATION FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2021-22	2022-23	2023-24	2024-25
Estimated Beginning Fund Balance	$ -	$ 779,015	$ 859,015	$ 939,015
Estimated Revenue	779,015	80,000	80,000	60,640
Transfers-In	-	-	-	-
Estimated Funds Available	779,015	859,015	939,015	999,655
Estimated Expenditures	-	-	-	-
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	-	-	-	-
Estimated Ending Fund Balance	$ 779,015	$ 859,015	$ 939,015	$ 999,655

EXPLANATION OF RESERVES

	2021-22	2022-23	2023-24	2024-25
Contingencies	$ 779,015	$ 859,015	$ 939,015	$ 999,655
Fund Balance	$ 779,015	$ 859,015	$ 939,015	$ 999,655

FIRE MITIGATION FUND REVENUE SUMMARY

	2021-22 ACTUAL REVENUE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
USE OF MONEY & PROPERTY					
3410 Interest On Investments	-	-	-	-	-
CHARGES FOR SERVICES					
3655 Capacity Fees - Non Residential	-	-	80,000	80,000	60,640
TOTAL REVENUES	$ -	$ -	$ 80,000	$ 80,000	$ 60,640

FIRE MITIGATION - 241-10
DEPARTMENT SUMMARY

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	$ -	$ -	$ -	$ -	$ -

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.

SIGNIFICANT CHANGES & EXPENDITURES:

There are no significant changes for this fiscal year.

FIRE MITIGATION - 241-10
DEPARTMENT DETAIL

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
CAPITAL OUTLAY					
4515 Cip-Buildings	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

DEBT SERVICE FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2021-22	2022-23	2023-24	2024-25
Estimated Beginning Fund Balance	$ 900,000	$ (20,142)	$ 413,134	$ 412,134
Estimated Revenue	181,374	-	-	-
Transfers-In	541,648	742,043	721,880	500,695
Estimated Funds Available	1,623,023	721,901	1,135,013	912,829
Estimated Expenditures	708,328	308,767	722,880	500,695
Transfers-Out	934,837	-	-	-
Total Est. Expenditures & Transfers-Out	1,643,165	308,767	722,880	500,695
Estimated Ending Fund Balance	$ (20,142)	$ 413,134	$ 412,134	$ 412,134

EXPLANATION OF RESERVES

	2021-22	2022-23	2023-24	2024-25
Contingencies	(20,142)	413,134	412,134	412,134
Fund Balance	$ (20,142)	$ 413,134	$ 412,134	$ 412,134

DEBT SERVICE FUND REVENUE SUMMARY

		2021-22 ACTUAL REVENUE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
USE OF MONEY & PROPERTY						
3410	Interest On Investments	-	-	-	-	-
3411	Interest On Invest - Trustee	-	-	-	-	-
OTHER FINANCING SOURCES						
3855	Bond Proceeds	-	-	-	-	-
3931	Transfer-In - Debt Service	541,648	721,793	742,043	721,880	500,695
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		$ 541,648	$ 721,793	$ 742,043	$ 721,880	$ 500,695

DEBT SERVICE FUND - 310-40
DEPARTMENT SUMMARY

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	708,328	724,293	277,059	722,880	500,695
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	934,837	-	-	-	-
TOTAL	**$ 1,643,165**	**$ 724,293**	**$ 277,059**	**$ 722,880**	**$ 500,695**

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:

No significant changes.

DEBT SERVICE FUND - 310-40
DEPARTMENT DETAIL

		2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
MAINTENANCE & OPERATIONS						
4225	L/T Prin-Equipment Cop'S	602,000	423,700	203,000	639,500	433,400
4226	L/T Int - Equipment Cop'S	106,328	23,093	74,059	83,380	67,295
4227	Bond Cost (2014 TAB Refunding)	-	-	-	-	-
4459	Fiscal Agent Fees	-	2,500	-	-	-
TOTAL MAINTENANCE & OPERATIONS		**$ 708,328**	**$ 449,293**	**$ 277,059**	**$ 722,880**	**$ 500,695**
OTHER FINANCING USES						
4901	Transfer Out-Non-Department	934,837	-	-	-	-
TOTAL OTHER FINANCING USES		**$ 934,837**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURE		**$ 1,643,165**	**$ 449,293**	**$ 277,059**	**$ 722,880**	**$ 500,695**

WATER RECLAMATION OPERATING FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2021-22	2022-23	2023-24	2024-25
Estimated Beginning Working Capital	$ 3,801,564	$ 4,230,263	$ 4,660,232	$ 3,167,846
Estimated Revenue	10,636,207	11,344,811	12,129,728	12,976,009
Transfers-In	104,709	102,980	103,136	102,722
Estimated Funds Available	14,542,480	15,678,054	16,893,096	16,246,577
Estimated Expenditures	10,200,694	10,907,749	13,104,137	13,616,996
Transfers-Out	111,522	110,073	621,113	490,648
Total Est. Expenditures & Transfers-Out	10,312,216	11,017,822	13,725,250	14,107,644
Estimated Ending Working Capital	$ 4,230,263	$ 4,660,232	$ 3,167,846	$ 2,138,932

EXPLANATION OF RESERVES

	2021-22	2022-23	2023-24	2024-25
Contingencies	$ 4,230,263	$ 4,660,232	$ 3,167,846	$ 2,138,932
Working Capital	$ 4,230,263	$ 4,660,232	$ 3,167,846	$ 2,138,932

WATER RECLAMATION OPERATING FUND REVENUE SUMMARY

		2021-22 ACTUAL REVENUE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
PROPERTY TAXES						
3010	Property Taxes	-	-	-	-	-
3020	Unsecured Property Taxes	-	-	-	-	-
USE OF MONEY & PROPERTY						
3410	Interest On Investments	-	46,000	46,000	40,000	40,000
3411	Interest On Invest - Trustee	10	-	-	-	-
RENTAL INCOME						
3422	Solar Panels	3,904	-	-	-	-
CHARGES FOR SERVICES						
3670	Water Rec Sales - Residential	8,003,859	8,636,431	8,748,814	9,361,231	10,016,517
3675	Lift Station Fee	74,067	91,242	76,068	81,393	87,090
3676	Water Rec Service Chg - Residential	2,069,932	2,240,257	2,202,569	2,356,749	2,521,721
3680	Recycled Water Sales	25,756	19,378	23,831	25,499	27,284
3686	Recycled Water Service Chg-Residential	36,783	38,584	38,756	41,469	44,372
3689	Wholesale Recycled Water Sales	-	161,000	145,000	155,150	166,011
OTHER REVENUE						
3801	Miscellaneous Revenues	5,644	10,000	3,745	4,007	4,288
3802	Insurance/Damage Rebates	142	-	-	-	-
3840	Late Fee Revenue	46,178	115,000	60,028	64,230	68,726
3841	Gasoline Sales	-	-	-	-	-
OTHER FINANCING SOURCES						
3941	Transfer In - Stabilization Fund	474,640		-	-	-
3941	Transfer In - General Fund	-	102,980	102,980	103,136	102,722
3941	Transfer In - Public Facilities Fund	-	-	-		
3941	Transfer In - Water Rec Capital Fund	-	-	-	-	-
TOTAL REVENUES		$ 10,740,916	$ 11,460,872	$ 11,447,791	$ 12,232,864	$ 13,078,731

WATER RECLAMATION TOWN COUNCIL - 410-01
DEPARTMENT SUMMARY

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
NUMBER OF PERSONNEL	1.250	1.250	1.250	1.250	1.250
PERSONNEL	16,367	21,976	23,576	23,440	23,903
MAINTENANCE & OPERATIONS	68,945	47,904	50,842	74,182	71,988
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 85,312**	**$ 69,880**	**$ 74,418**	**$ 97,622**	**$ 95,891**

DESCRIPTION:

The Town Council consists of five elected Councilmembers. Councilmembers are elected through a district-based election system consisting of four Council districts and an At-large elected 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:

No significant changes.

WATER RECLAMATION TOWN COUNCIL - 410-01
DEPARTMENT DETAIL

		2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	7,870	9,600	9,600	9,600	9,600
4150	Fringe Benefits	6,518	12,376	12,376	9,840	10,303
4120	Extra Help Wages	1,979	-	1,600	4,000	4,000
TOTAL PERSONNEL		**$ 16,367**	**$ 21,976**	**$ 23,576**	**$ 23,440**	**$ 23,903**
	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	5,281	8,128	2,500	8,593	8,968
4270	Subscriptions/Memberships	4,564	6,863	6,863	6,551	6,557
4280	Legal Expense	16,597	11,063	25,000	31,188	31,188
4360	Postage	0	-	4	-	-
4365	Printing	220	200	200	325	325
4435	Operational Expense	920	5,775	1,000	7,450	5,375
4450	Professional Services	807	13,250	13,250	17,250	16,750
4461	Town Promotion & Special Projs	9	600	-	800	800
4464	Election Expense	37,551	-	-	-	-
4486	Communications	2,995	2,025	2,025	2,025	2,025
TOTAL MAINTENANCE & OPERATIONS		**$ 68,945**	**$ 47,904**	**$ 50,842**	**$ 74,182**	**$ 71,988**
TOTAL EXPENDITURE		**$ 85,312**	**$ 69,880**	**$ 74,418**	**$ 97,622**	**$ 95,891**

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

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
NUMBER OF PERSONNEL	1.500	1.500	1.000	0.750	0.750
PERSONNEL	228,866	130,140	201,121	157,873	162,801
MAINTENANCE & OPERATIONS	72,801	115,138	142,833	173,868	126,616
CAPITAL OUTLAY	98	-	14	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 301,765**	**$ 245,278**	**$ 343,968**	**$ 331,740**	**$ 289,417**

DESCRIPTION:

The Town Manager's office is responsible for the administrative leadership of the Town staff, the execution of policies and guidelines established by the Town Council, the oversight of the Town's solid waste franchise agreements, and the

SIGNIFICANT CHANGES & EXPENDITURES:

The Town Manager's office reorganized creating significant changes to the overall department structure. The Town Clerk division of the Town Manager's office was approved as a separate department in 2022, removing a total of three staff, and the related expenses. To complete the restructure, a new position was created to oversee the Town's solid waste franchise agreements and the dissolution of the Economic Development department 60 to eliminate a subsidiary budget to the Town Manager's office. Additionally, the Town's emergency preparedness expenses previously identified in department 30 were added to the Town Manager's office for oversight and transparency.

Increases in expenditures are primarily related to the reorganization, in addition to a series of actions the Town Council has requested, including and consideration to complete a Town Building and Library Assessment. The expenses also include the development of a Town-wide economic Development Strategic Plan, improvements to downtown parking while continuing new ad campaigns to highlight what makes Windsor special for visitors and new businesses.

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

		2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	129,839	85,174	129,518	109,748	113,315
4120	Extra Help Wages	49,862	19,000	27,334	6,180	6,365
4150	Fringe Benefits	49,165	25,966	44,269	41,945	43,122
TOTAL PERSONNEL		**$ 228,866**	**$ 130,140**	**$ 201,121**	**$ 157,873**	**$ 162,801**
	Administrative Assistant	*0.250*	*0.250*	-	-	-
	Assistant Town Manager	-	-	-	-	-
	Town Clerk	*0.250*	*0.250*	-	-	-
	Deputy Town Clerk	*0.250*	*0.250*	-	-	-
	Management Analyst/Senior Mgt Analyst	*0.250*	*0.250*	*0.250*	-	-
	Government Operations Manager	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
	Sustainability Coordinator	-	-	*0.250*	*0.250*	*0.250*
	Town Manager	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
		1.500	*1.500*	*1.000*	*0.750*	*0.750*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	911	1,438	1,000	6,589	6,143
4260	Professional Development	1,353	600	936	750	750
4261	Educational Incentive	47	-	-	-	-
4270	Subscriptions/Memberships	1,176	625	625	1,429	1,446
4280	Legal Expense	13,149	12,500	38,983	40,932	42,978
4290	Legal Notices	615	1,000	-	-	-
4355	Office Supplies	1,059	500	423	1,000	710
4360	Postage	32	75	26	125	125
4365	Printing	26	750	66	810	843
4410	Advertising	-	-	-	875	928
4425	Computer Expense	345	500	-	500	515
4435	Operational Expense	4,165	15,375	3,059	12,743	250
4450	Professional Services	47,458	79,615	97,213	107,525	71,338
4452	Contractual Services	-	-	-	-	-
4461	Town Promotion & Special Projs	1,236	1,313	-	88	88
4486	Communications	1,229	848	503	503	503
TOTAL MAINTENANCE & OPERATIONS		**$ 72,801**	**$ 115,138**	**$ 142,833**	**$ 173,868**	**$ 126,616**
TOTAL EXPENDITURE		**$ 301,667**	**$ 245,278**	**$ 343,954**	**$ 331,740**	**$ 289,417**

WATER TOWN CLERK'S OFFICE - 410-11
DEPARTMENT SUMMARY

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	0.750	0.750	0.750	0.750
PERSONNEL	-	109,947	101,511	119,088	123,322
MAINTENANCE & OPERATIONS	-	43,593	19,783	43,943	44,193
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ -**	**$ 153,539**	**$ 121,294**	**$ 163,031**	**$ 167,515**

DESCRIPTION:

The Town Clerk's office provides staff and administrative support to Town Council, including preparation of the Town Council meeting agendas and minutes. The Town Clerk administers the Oath of Office for Town Council and Commisioners and maintains custody of the official Town seal.

SIGNIFICANT CHANGES & EXPENDITURES:

The Town Clerk's department was previously included under the Town Manager. Based on an internal organizational assessment, the department is now stand alone. Major projects this biennium include the implementation of an electronic document management system and revised records retention policy.

WATER TOWN CLERK'S OFFICE - 410-11
DEPARTMENT DETAIL

		2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	-	68,715	68,715	82,988	86,211
4120	Extra Help Wages	-	10,000	2,500	2,500	2,500
4150	Fringe Benefits	-	31,232	30,296	33,599	34,611
TOTAL PERSONNEL		**$ -**	**$ 109,947**	**$ 101,511**	**$ 119,088**	**$ 123,322**
	Administrative Assistant	-	*0.250*	*0.250*	*0.250*	*0.250*
	Deputy Town Clerk	-	*0.250*	*0.250*	*0.250*	*0.250*
	Town Clerk	-	*0.250*	*0.250*	*0.250*	*0.250*
		-	*0.750*	*0.750*	*0.750*	*0.750*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	-	2,875	2,437	4,325	4,325
4260	Professional Development	-	600	600	600	600
4261	Educational Incentive	-	-	32	-	-
4270	Subscriptions/Memberships	-	2,080	1,190	1,068	1,068
4280	Legal Expense	-	12,500	7,500	13,125	13,125
4290	Legal Notices	-	1,500	100	1,500	1,500
4355	Office Supplies	-	750	675	750	750
4360	Postage	-	350	1,111	175	175
4365	Printing	-	750	750	875	875
4425	Computer Expense	-	825	400	1,100	1,225
4435	Operational Expense	-	125	125	125	125
4450	Professional Services	-	20,375	4,000	19,250	19,375
4452	Contractual Services	-	-	-	-	-
4461	Town Promotion & Special Projs	-	225	225	275	275
4486	Communications	-	638	638	775	775
TOTAL MAINTENANCE & OPERATIONS		**$ -**	**$ 43,593**	**$ 19,783**	**$ 43,943**	**$ 44,193**
TOTAL EXPENDITURE		**$ -**	**$ 153,539**	**$ 121,294**	**$ 163,031**	**$ 167,515**

WATER RECLAMATION HUMAN RESOURCES - 410-12
DEPARTMENT SUMMARY

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
NUMBER OF PERSONNEL	1.250	1.250	1.250	1.250	1.250
PERSONNEL	194,173	180,122	190,886	223,241	231,355
MAINTENANCE & OPERATIONS	63,404	52,079	30,343	48,900	55,650
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 257,577**	**$ 232,201**	**$ 221,230**	**$ 272,141**	**$ 287,005**

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

		2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	128,872	131,065	131,065	154,074	160,196
4120	Extra Help Wages	14,238	-	10,764	6,500	6,500
4150	Fringe Benefits	51,063	49,057	49,057	62,667	64,658
TOTAL PERSONNEL		**$ 194,173**	**$ 180,122**	**$ 190,886**	**$ 223,241**	**$ 231,355**
	Human Resource Specialist	*0.750*	*0.500*	*0.500*	*0.500*	*0.500*
	Human Resources Director	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
	Human Resources System/Program Analyst2	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
	Principal Human Resources Analyst	*-*	*0.250*	*0.250*	*0.250*	*0.250*
		1.250	*1.250*	*1.250*	*1.250*	*1.250*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	128	3,250	1,000	9,625	8,875
4251	Educational Development	-	1,250	-	500	500
4256	Recruitment	7,685	11,743	7,000	6,250	6,250
4260	Professional Development	891	1,050	450	1,050	1,050
4270	Subscriptions/Memberships	55	625	-	375	375
4280	Legal Expense	43,608	12,500	15,000	8,750	15,000
4355	Office Supplies	29	-	-	-	-
4360	Postage	56	-	46	-	-
4425	Computer Expense	6,694	7,436	5,111	5,625	5,625
4435	Operational Expense	2,555	7,625	500	7,625	7,625
4450	Professional Services	898	1,875	458	4,375	4,375
4452	Contractual Services	-	3,750	500	3,750	5,000
4486	Communications	805	975	279	975	975
TOTAL MAINTENANCE & OPERATIONS		**$ 63,404**	**$ 52,079**	**$ 30,343**	**$ 48,900**	**$ 55,650**
TOTAL EXPENDITURE		**$ 257,577**	**$ 232,201**	**$ 221,230**	**$ 272,141**	**$ 287,005**

WATER RECLAMATION ADMINISTRATIVE SERVICES - 410-40
DEPARTMENT SUMMARY

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
NUMBER OF PERSONNEL	4.195	4.195	4.145	4.395	4.395
PERSONNEL	531,800	537,446	567,103	675,623	704,386
MAINTENANCE & OPERATIONS	293,975	388,093	290,321	396,392	382,530
CAPITAL OUTLAY	233	750	750	125,000	45,000
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 826,007**	**$ 926,289**	**$ 858,174**	**$ 1,197,015**	**$ 1,131,916**

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.

This biennium includes implementaiton of a new Enterprise Resource Planning (ERP) system.

WATER RECLAMATION ADMINISTRATIVE SERVICES - 410-40
DEPARTMENT DETAIL

		2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	358,645	385,018	385,018	465,095	487,424
4120	Extra Help Wages	32,581	6,088	35,908	24,563	24,563
4150	Fringe Benefits	140,574	146,340	146,177	185,966	192,400
TOTAL PERSONNEL		**$ 531,800**	**$ 537,446**	**$ 567,103**	**$ 675,623**	**$ 704,386**
	Accounting Manager	-	-	*0.250*	*0.250*	*0.250*
	Accounting Supervisor	*0.250*	*0.250*	-	-	-
	Administrative Assistant	*0.750*	*0.750*	-	-	-
	Accounting Assistant	-	-	*0.750*	*0.750*	*0.750*
	Accountant	*0.250*	*0.250*	*0.250*	*0.500*	*0.500*
	Accounting Technician	*0.675*	*0.675*	*0.550*	*0.550*	*0.550*
	Senior Administrative Assistant	*0.720*	*0.720*	*0.420*	*0.420*	*0.420*
	Administrative Operations Manager	*0.300*	*0.300*	-	-	-
	Senior Accounting Technician	-	-	*0.425*	*0.425*	*0.425*
	Administrative Services Director	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
	Senior Administrative Assistant	-	-	-	-	
	Finance Manager	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
	Revenue Manager	*0.400*	*0.400*	*0.400*	*0.400*	*0.400*
	Risk Manager	-	-	-	-	-
	Information Systems Manager	-	-	*0.250*	*0.250*	*0.250*
	Management Analyst/Senior Mgt Analyst	*0.350*	*0.350*	*0.350*	*0.350*	*0.350*
		4.195	*4.195*	*4.145*	*4.395*	*4.395*
MAINTENANCE & OPERATIONS						
4215	Bad Debts	47,254	33,500	28,238	-	-
4216	Overage/Under	0	88	-	-	-
4220	Bank Charges	86	-	-	-	-
4250	Mtgs,Conf,Trvl,Training	1,454	6,839	6,839	10,633	9,883
4257	Training	-	-	-	-	-
4260	Professional Development	1,922	3,547	2,054	3,787	3,787
4261	Educational Incentive	-	500	-	3,250	3,250
4270	Subscriptions/Memberships	214	1,058	138	921	921
4280	Legal Expense	3,163	2,500	1,294	1,400	1,500
4355	Office Supplies	1,943	2,956	183	3,800	3,550
4360	Postage	12,971	14,600	12,508	26,750	27,530
4365	Printing	10,251	12,813	6,054	13,500	12,595
4425	Computer Expense	87,373	133,676	57,619	165,928	151,061
4435	Operational Expense	306	-	96	330	330
4450	Professional Services	113,362	164,871	164,871	160,159	162,142
4452	Contractual Services	10,869	9,450	9,450	3,250	3,250
4475	Rents & Leases	-	-	-	-	-
4486	Communications	2,807	1,695	977	2,684	2,731
TOTAL MAINTENANCE & OPERATIONS		**$ 293,975**	**$ 388,093**	**$ 290,321**	**$ 396,392**	**$ 382,530**
CAPITAL OUTLAY						
4575	Software	-	-	-	125,000	45,000
4540	Equipment Acquisition	233	750	750	-	-
TOTAL CAPITAL OUTLAY		**$ 233**	**$ 750**	**$ 750**	**$ 125,000**	**$ 45,000**
TOTAL EXPENDITURE		**$ 826,007**	**$ 926,289**	**$ 858,174**	**$ 1,197,015**	**$ 1,131,916**

WATER RECLAMATION ENGINEERING - 410-63
DEPARTMENT SUMMARY

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
NUMBER OF PERSONNEL	4.280	4.280	4.280	3.780	3.780
PERSONNEL	609,731	626,750	587,896	640,546	660,786
MAINTENANCE & OPERATIONS	109,472	800,094	398,016	1,112,079	1,031,254
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 719,203**	**$ 1,426,844**	**$ 985,912**	**$ 1,752,625**	**$ 1,692,040**

DESCRIPTION:

This portion of the Water Reclamation Operating budget is for the engineering and environmental program support to Water Reclamation activities. In addition to in-house 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 meeting new requirements of the treatment plant's discharge permit and recycled water general order, as well as working to meet recycled water quality regulations with zero phosphorus effluent limits through engineering solutions and credit purchases. Some funds in this portion of the budget also include preparation for the upcoming changes in the Town's MS4 stormwater permit, and various on-call engineering support for rehabilitation and repair of aging treatment plant equipment and facilities. In addition, the Town has recently expanded regional collaborations and funding is included for this effort.

Significant projects and activities for the FY2023-25 budgets include:

- Implementing regional recycled water management efforts.
- Recycled Water Storage Pond Engineering Evaluation (required by the discharge permit)
- Nutrient (with phosphorus) Credit Compliance
- Implementation of new MS4 Storm Water permit

WATER RECLAMATION ENGINEERING - 410-63
DEPARTMENT DETAIL

		2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	432,481	429,246	446,123	459,657	475,700
4120	Extra Help Wages	39,699	55,500	11,402	37,000	37,000
4150	Fringe Benefits	137,551	142,004	130,371	143,889	148,086
TOTAL PERSONNEL		**$ 609,731**	**$ 626,750**	**$ 587,896**	**$ 640,546**	**$ 660,786**
	Administrative Assistant	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
	Associate Civil Engineer	*0.500*	*0.500*	*0.500*	*0.250*	*0.250*
	Engineer I	-	-	-	*0.250*	*0.250*
	Associate Engineer	*0.500*	*0.500*	*0.500*	-	-
	Assistant Engineer	*0.250*	*0.250*	*0.250*	-	-
	Deputy Director of Engineering	*0.150*	*0.150*	*0.150*	*0.150*	*0.150*
	Deputy Director of Water and Environmer	*0.500*	*0.500*	*0.500*	-	-
	Engineering Tech	*0.500*	*0.500*	*0.500*	*0.750*	*0.750*
	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	*0.350*	*0.350*	*0.350*	*0.350*	*0.350*
	Public Works Inspector	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
	Senior Administrative Assistant	*0.200*	*0.200*	*0.200*	*0.200*	*0.200*
	Senior Civil Engineer	*0.250*	*0.250*	*0.250*	*0.750*	*0.750*
	Senior Civil Engineer	-	-	-	-	-
		4.280	*4.280*	*4.280*	*3.780*	*3.780*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	1,349	7,167	1,787	16,375	16,375
4260	Professional Development	1,215	3,816	1,938	3,666	3,666
4261	Educational Incentive	-	1,000	-	1,000	1,000
4270	Subscriptions/Memberships	2,258	4,250	206	15,663	15,663
4280	Legal Expense	2,369	10,300	16,000	7,800	52,550
4290	Legal Notices	-	-	-	-	-
4355	Office Supplies	703	1,500	500	1,500	1,500
4360	Postage	-	4,000	-	1,750	1,750
4365	Printing	413	1,500	2,459	7,000	7,000
4425	Computer Expense	-	4,500	-	5,500	2,500
4435	Operational Expense	55	2,100	20	1,325	1,250
4445	Permits & Licenses	2,651	4,500	2,651	2,500	2,500
4450	Professional Services	96,688	720,691	372,173	1,035,500	913,000
4452	Contractual Services	-	17,000	-	4,400	4,400
4458	Lab Testing & Supplies	1,026	12,170	167	2,500	2,500
4486	Communications	746	5,600	116	5,600	5,600
TOTAL MAINTENANCE & OPERATIONS		**$ 109,472**	**$ 800,094**	**$ 398,016**	**$ 1,112,079**	**$ 1,031,254**
TOTAL EXPENDITURE		**$ 719,203**	**$ 1,426,844**	**$ 985,912**	**$ 1,752,625**	**$ 1,692,040**

WATER RECLAMATION FACILITIES - 410-76
DEPARTMENT SUMMARY

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
NUMBER OF PERSONNEL	2.060	2.060	1.790	1.790	1.790
PERSONNEL	271,523	251,658	263,312	264,113	276,080
MAINTENANCE & OPERATIONS	46,706	72,103	66,323	75,776	76,566
CAPITAL OUTLAY	-	-	-	-	52,600
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 318,229**	**$ 323,761**	**$ 329,635**	**$ 339,889**	**$ 405,246**

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, Windsor Senior Recreation Center, Hembree House Cultural Center, Bluebird Center and several restroom, storage and concession structures located in Town Parks, totaling over 83,000 square feet.

SIGNIFICANT CHANGES & EXPENDITURES:

Operational cost increases include the new janitorial service the Town bid and contracted with in April of 2023. Major projects include exterior painting, new gutters, and replacement of security access gates mechanical equipment to the Public Works Corp Yard. This also includes a discretionary item to pave the Bluebird site to make it accesible and available for future uses.

WATER RECLAMATION FACILITIES - 410-76
DEPARTMENT DETAIL

		2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	181,011	170,328	177,347	177,551	186,416
4120	Extra Help Wages	11,407	5,708	9,698	3,250	3,250
4150	Fringe Benefits	79,105	75,622	76,268	83,312	86,415
TOTAL PERSONNEL		**$ 271,523**	**$ 251,658**	**$ 263,312**	**$ 264,113**	**$ 276,080**
	Maintenance Worker	-	-	-	-	-
	Maintenance Worker I	*0.080*	*0.080*	*0.080*	*0.080*	*0.080*
	Maintenance Worker II	*0.620*	*0.620*	*0.620*	*0.620*	*0.620*
	Parks & Facilities Maintenance	-	-	*0.200*	*0.200*	*0.200*
	Parks & Facilities Superintendent	*0.270*	*0.270*	-	-	-
	Parks & Maintenance Supevisor	*0.200*	*0.200*	-	-	-
	Parks & Recreation Analyst	*0.270*	*0.270*	-	-	-
	Management Analyst	-	-	*0.270*	*0.270*	*0.270*
	Senior Administrative Assistant	*0.140*	*0.140*	*0.140*	*0.140*	*0.140*
	Senior Maintenance Worker	*0.480*	*0.480*	*0.480*	*0.480*	*0.480*
		-	-	-	-	-
		2.060	*2.060*	*1.790*	*1.790*	*1.790*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	107	550	-	700	513
4260	Professional Development	922	1,438	659	1,436	1,436
4270	Subscriptions/Memberships	-	-	-	80	80
4280	Legal Expense	382	250	661	500	500
4310	Custodial Expense	11,937	15,467	12,500	21,400	21,977
4315	Gasoline, Oil & Diesel	3,410	2,000	2,000	3,750	3,750
4325	Vehicle Maintenance	725	725	-	812	812
4330	Equipment Maintenance	275	250	-	375	375
4335	Structures/Improvements Maint	2,215	15,732	15,000	8,250	8,250
4355	Office Supplies	193	350	200	350	350
4360	Postage	-	38	-	38	38
4370	Parts & Supplies	2,623	5,000	5,000	4,750	5,000
4435	Operational Expense	7,703	13,900	13,900	11,250	11,250
4452	Contractual Services	14,999	13,403	13,403	19,085	19,235
4475	Rents & Leases	-	-	-	-	-
4486	Communications	1,217	3,000	3,000	3,000	3,000
4513	CIP-IMPROVEMENTS	-	-	-	-	52,600
TOTAL MAINTENANCE & OPERATIONS		**$ 46,706**	**$ 72,103**	**$ 66,323**	**$ 75,776**	**$ 129,166**
TOTAL EXPENDITURE		**$ 318,229**	**$ 323,761**	**$ 329,635**	**$ 339,889**	**$ 405,246**

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

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
NUMBER OF PERSONNEL	2.000	2.000	2.000	2.000	2.000
PERSONNEL	257,213	289,374	294,097	333,227	344,561
MAINTENANCE & OPERATIONS	70,356	93,713	73,550	129,400	130,600
CAPITAL OUTLAY	-	65,715	65,715	20,000	20,000
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 327,569**	**$ 448,802**	**$ 433,362**	**$ 482,627**	**$ 495,161**

DESCRIPTION:

The 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.
With 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 maximize irrigation on District-owned Ag lands.

SIGNIFICANT CHANGES AND EXPENDITURES:

Projects/Focus for Fiscal Year 2023-25 include:

- Emphasis on agricultural land application to reduce off-season discharge, which includes locating and permitting new recycle water users
- 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

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

		2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	169,095	167,534	167,534	186,226	192,690
4120	Extra Help Wages	24,525	61,000	64,782	73,100	75,600
4150	Fringe Benefits	63,593	60,840	61,781	73,901	76,271
TOTAL PERSONNEL		**$ 257,213**	**$ 289,374**	**$ 294,097**	**$ 333,227**	**$ 344,561**
	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	*1.000*	*1.000*	*1.000*	*1.000*	*1.000*
	Utility Maintenance Worker I	*0.200*	*0.200*	*0.200*	*0.200*	*0.200*
	Utility Maintenance Worker II	*0.500*	*0.500*	*0.500*	*0.500*	*0.500*
	Engineer I	*0.100*	*0.100*	-	-	-
	Engineer II	-	-	*0.100*	*0.100*	*0.100*
		-	-	-	-	-
		-	-	-	-	-
		2.000	*2.000*	*2.000*	*2.000*	*2.000*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	366	1,313	1,313	2,400	2,400
4260	Professional Development	418	1,300	1,300	1,300	1,300
4261	Educational Incentive	50	1,000	-	1,000	1,000
4270	Subscriptions/Memberships	768	900	53	900	900
4280	Legal Expense	-	800	-	800	800
4315	Gasoline, Oil & Diesel	3,772	4,000	6,661	5,000	6,000
4325	Vehicle Maintenance	7,821	6,000	14,439	8,000	8,000
4330	Equipment Maintenance	20,059	11,000	10,000	20,000	20,000
4335	Structures/Improvements Maint	373	1,000	2,207	1,000	1,000
4350	Grounds Maintenance	-	2,500	2,500	3,000	3,000
4355	Office Supplies	137	700	700	400	400
4360	Postage	-	100	100	100	100
4365	Printing	-	200	200	200	200
4370	Parts & Supplies	20,255	13,500	12,000	21,000	21,000
4375	Small Tools	484	900	477	900	900
4425	Computer Expense	-	3,000	-	2,000	2,000
4435	Operational Expense	9,417	15,800	12,500	30,800	30,800
4445	Permits & Licenses	3,514	2,700	150	3,500	3,600
4450	Professional Services	-	8,000	-	8,000	8,000
4452	Contractual Services	1,862	13,500	8,500	13,500	13,500
4458	Lab Testing & Supplies	-	500	-	500	500
4475	Rents & Leases	-	3,100	-	3,100	3,200
4486	Communications	1,061	1,900	451	2,000	2,000
4487	Utilities, Gas & Electric	-	-	-	-	-
4570	Vehicle Acquisition	-	65,715	65,715	20,000	20,000
TOTAL MAINTENANCE & OPERATIONS		**$ 70,356**	**$ 159,428**	**$ 139,265**	**$ 149,400**	**$ 150,600**
TOTAL EXPENDITURE		**$ 327,569**	**$ 448,802**	**$ 433,362**	**$ 482,627**	**$ 495,161**

WATER RECLAMATION OPERATIONS - 410-82
DEPARTMENT SUMMARY

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
NUMBER OF PERSONNEL	11.650	11.650	11.350	11.350	11.350
PERSONNEL	1,506,025	1,732,504	1,759,357	1,982,792	2,058,999
MAINTENANCE & OPERATIONS	3,588,346	4,141,145	3,904,948	4,319,139	4,743,596
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 5,094,371**	**$ 5,873,649**	**$ 5,664,305**	**$ 6,301,931**	**$ 6,802,595**

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 tertiary-level effluent for urban and agricultural irrigation and surface water discharge. The Water Reclamation operations is supported by water reclamation rates.

SIGNIFICANT CHANGES AND EXPENDITURES:

The proposed budget includes expenditures related to the NPDES permit with additional effluent quality requirements, most notably the zero phosphorus effluent limit for surface water discharge.

Projects for Fiscal Year 2023-25 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
- Treatment process adjustments and upgrades related to the implementation of the NPDES permit

WATER RECLAMATION OPERATIONS - 410-82
DEPARTMENT DETAIL

		2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	983,682	1,114,095	1,114,095	1,291,264	1,347,607
4120	Extra Help Wages	109,013	142,000	168,853	174,000	177,000
4150	Fringe Benefits	413,330	476,409	476,409	517,528	534,392
TOTAL PERSONNEL		**$ 1,506,025**	**$ 1,732,504**	**$ 1,759,357**	**$ 1,982,792**	**$ 2,058,999**
	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*
	Electrician and Instrumentation Tech	*1.000*	*1.000*	-	-	-
	Environmental Program Manager	*0.700*	*0.700*	*1.400*	*1.400*	*1.400*
	Utility Maintenance Mechanic	*0.750*	*0.750*	*0.750*	*0.750*	*0.750*
	Wastewater Treatment Superintendent	-	-	*1.000*	*1.000*	*1.000*
	Management Analyst	*0.400*	*0.400*	*0.400*	*0.400*	*0.400*
	Senior Administrative Assistant	*0.200*	*0.200*	*0.200*	*0.200*	*0.200*
	Management Analyst	*1.000*	*1.000*	-	-	-
	Laboratory Analyst I/II	*0.700*	*0.700*	*0.700*	*0.700*	*0.700*
	Utility Maintenance Worker I/II	-	-	*1.000*	*1.000*	*1.000*
	Wastewater System Operator II	-	-	-	-	-
	Wastewater System Operator III	*6.000*	*6.000*	*5.000*	*5.000*	*5.000*
		-	-	-	-	-
		11.650	*11.650*	*11.350*	*11.350*	*11.350*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	1,272	6,938	2,500	11,075	11,075
4260	Professional Development	1,006	8,470	8,470	9,310	9,310
4261	Educational Incentive	-	2,000	2,000	2,000	2,000
4270	Subscriptions/Memberships	4,896	5,200	5,200	5,200	5,200
4280	Legal Expense	3,074	5,000	5,000	5,000	5,000
4310	Custodial Expense	-	1,500	1,500	1,000	1,000
4315	Gasoline, Oil & Diesel	8,360	30,000	25,000	25,000	25,000
4325	Vehicle Maintenance	7,429	25,000	15,000	20,000	20,000
4330	Equipment Maintenance	137,900	448,245	250,000	170,000	330,000
4335	Structures/Improvements Maint	41,451	99,946	50,000	35,000	50,000
4350	Grounds Maintenance	65	25,000	20,000	20,000	20,000
4355	Office Supplies	591	6,000	1,500	5,000	5,000
4360	Postage	2,784	3,200	1,500	1,000	1,000
4365	Printing	1,558	700	700	1,000	1,000
4370	Parts & Supplies	83,791	111,826	95,000	45,000	110,000
4375	Small Tools	5,355	8,000	8,000	8,000	8,000
4420	Chemicals	163,746	224,000	195,000	190,000	190,000
4425	Computer Expense	4,960	28,750	28,750	25,000	25,000
4435	Operational Expense	60,946	135,537	135,537	119,500	119,500
4445	Permits & Licenses	65,798	76,150	76,150	91,376	95,914
4450	Professional Services	42,128	36,779	30,000	27,000	37,000
4452	Contractual Services	1,945,180	2,130,005	2,134,241	2,367,424	2,493,427
4458	Lab Testing & Supplies	121,436	130,000	100,000	160,000	148,750
4465	Property Taxes/Assessments	-	-	-	-	-
4475	Rents & Leases	-	-	-	-	-
4486	Communications	17,231	13,900	13,900	18,820	18,820
4487	Utilities, Gas & Electric	867,390	579,000	700,000	956,434	1,011,600
TOTAL MAINTENANCE & OPERATIONS		**$ 3,588,346**	**$ 4,141,145**	**$ 3,904,948**	**$ 4,319,139**	**$ 4,743,596**
CAPITAL OUTLAY						
4540	Equipment Acquisition	-	-	-	-	-
4580	Structures/Improvements Acquis	-	-	-	-	-
TOTAL CAPITAL OUTLAY		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURE		**$ 5,094,371**	**$ 5,873,649**	**$ 5,664,305**	**$ 6,301,931**	**$ 6,802,595**

WATER RECLAMATION ADMINISTRATION - 410-85
DEPARTMENT SUMMARY

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	302,944	274,327	270,313	253,010	272,500
MAINTENANCE & OPERATIONS	1,245,530	884,368	848,817	851,112	895,734
CAPITAL OUTLAY	1,878	3,194	3,194	60,110	55,378
OTHER FINANCING USES	111,522	110,073	110,073	621,113	490,648
TOTAL	**$ 1,661,874**	**$ 1,271,962**	**$ 1,232,396**	**$ 1,785,345**	**$ 1,714,260**

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 towards the California Risk Sharing Authority (CIRA), the unfunded pension liability (UAL), and implementation of the Technology Master Plan.

WATER RECLAMATION ADMINISTRATION - 410-85
DEPARTMENT DETAIL

		2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
PERSONNEL						
4150	Fringe Benefits	302,944	274,327	270,313	253,010	272,500
4152	Retirement-Pers	-	-	-	-	-
TOTAL PERSONNEL		**$ 302,944**	**$ 274,327**	**$ 270,313**	**$ 253,010**	**$ 272,500**
MAINTENANCE & OPERATIONS						
4215	Bad Debts	-	-	-	-	-
4216	Overage/Under	380	-	(58)	-	-
4220	Bank Charges	59,843	78,774	78,774	70,000	72,000
4225	L/T Prin-Equipment Cop'S	833,342	267,500	267,500	277,500	285,000
4226	L/T Int - Equipment Cop'S	38,909	54,312	54,312	44,801	36,007
4227	Bond Cost (2014 TAB Refunding)	-	-	-	-	-
4235	Depreciation/Amortizn Expense	-	-	-	-	-
4245	Insurance	232,518	265,266	256,932	295,412	324,953
4250	Mtgs,Conf,Trvl,Training	-	500	-	-	-
4270	Subscriptions/Memberships	-	-	-	-	-
4325	Vehicle Maintenance	149	138	-	138	138
4330	Equipment Maintenance	8,506	36,043	36,043	8,891	9,179
4355	Office Supplies	-	-	-	-	-
4425	Computer Expense	131	9,430	9,430	12,500	3,750
4435	Operational Expense	4,795	5,386	5,877	1,675	1,681
4450	Professional Services	990	8,323	9,055	20,579	20,579
4452	Contractual Services	-	-	-	3,750	3,750
4475	Rents & Leases	-	4,080	-	4,040	4,444
4459	Fiscal Agent Fees	1,138	2,809	1,125	2,713	2,809
4486	Communications	16,832	42,236	20,000	26,138	28,386
4487	Utilities, Gas & Electric	47,998	109,571	109,571	82,975	103,058
TOTAL MAINTENANCE & OPERATIONS		**$ 1,245,530**	**$ 884,368**	**$ 848,562**	**$ 851,112**	**$ 895,734**
CAPITAL OUTLAY						
4540	Equipment Acquisition	1,878	3,194	3,194	1,260	265
4575	Software	-	-	-	58,850	55,113
4580	Structures/Improvements Acquis	-	-	-	-	-
TOTAL CAPITAL OUTLAY		**$ 1,878**	**$ 3,194**	**$ 3,194**	**$ 60,110**	**$ 55,378**
OTHER FINANCING USES						
4941	Transfer Out	111,522	110,073	110,073	621,113	490,648
TOTAL OTHER FINANCING USES		**$ 111,522**	**$ 110,073**	**$ 110,073**	**$ 621,113**	**$ 490,648**
TOTAL EXPENDITURE		**$ 1,661,874**	**$ 1,271,962**	**$ 1,232,142**	**$ 1,785,345**	**$ 1,714,260**

WATER RECLAMATION MAINTENANCE - 410-87
DEPARTMENT SUMMARY

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
NUMBER OF PERSONNEL	4.705	4.705	4.705	4.705	4.705
PERSONNEL	597,750	631,639	594,963	699,102	722,415
MAINTENANCE & OPERATIONS	122,558	263,064	158,165	302,182	304,182
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 720,308**	**$ 894,703**	**$ 753,128**	**$ 1,001,284**	**$ 1,026,597**

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 2023-25 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

		2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	401,499	396,327	396,327	440,882	456,600
4120	Extra Help Wages	38,190	79,000	42,533	83,000	85,000
4150	Fringe Benefits	158,061	156,312	156,103	175,220	180,816
TOTAL PERSONNEL		**$ 597,750**	**$ 631,639**	**$ 594,963**	**$ 699,102**	**$ 722,415**
	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	*0.120*	*0.120*	*0.120*	*0.120*	*0.120*
	Engineer II	*0.300*	*0.300*	*0.300*	*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	*1.000*	*1.000*	*1.000*	*1.000*	*1.000*
	Streets Maintenance Supervisor	*0.030*	*0.030*	*0.030*	*0.030*	*0.030*
	Utility Maintenance Worker I	*0.825*	*0.825*	*0.825*	*0.825*	*0.825*
	Utility Maintenance Worker II	*1.500*	*1.500*	*1.500*	*1.500*	*1.500*
		-	-	-	-	-
		4.705	*4.705*	*4.705*	*4.705*	*4.705*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	738	2,938	46	3,650	5,650
4260	Professional Development	1,986	3,089	3,089	3,107	3,107
4261	Educational Incentive	410	1,000	-	1,000	1,000
4270	Subscriptions/Memberships	768	2,000	1,200	2,000	2,000
4280	Legal Expense	119	1,000	-	800	800
4315	Gasoline, Oil & Diesel	31,892	23,000	20,000	32,000	32,000
4325	Vehicle Maintenance	10,699	20,000	20,000	20,000	20,000
4330	Equipment Maintenance	481	15,000	5,000	15,000	15,000
4335	Structures/Improvements Maint	62	500	-	500	500
4350	Grounds Maintenance	-	2,000	2,000	2,000	2,000
4355	Office Supplies	102	800	-	800	800
4360	Postage	-	100	-	100	100
4365	Printing	-	250	-	250	250
4370	Parts & Supplies	1,715	12,625	4,200	12,625	12,625
4375	Small Tools	1,015	1,400	500	1,300	1,300
4420	Chemicals	-	200	-	200	200
4425	Computer Expense	1,767	3,100	500	3,000	3,000
4435	Operational Expense	8,790	17,750	17,750	28,550	28,550
4445	Permits & Licenses	7,236	6,600	7,058	7,800	7,800
4450	Professional Services	379	-	-	-	-
4452	Contractual Services	49,331	144,012	71,612	159,700	159,700
4458	Lab Testing & Supplies	-	500	-	500	500
4465	Property Taxes/Assessments	-	-	-	-	-
4486	Communications	5,068	5,200	5,200	7,300	7,300
4487	Utilities, Gas & Electric	-	-	10	-	-
TOTAL MAINTENANCE & OPERATIONS		**$ 122,558**	**$ 263,064**	**$ 158,165**	**$ 302,182**	**$ 304,182**
TOTAL EXPENDITURE		**$ 720,308**	**$ 894,703**	**$ 753,128**	**$ 1,001,284**	**$ 1,026,597**

WATER RECLAMATION STABILIZATION FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2021-22	2022-23	2023-24	2024-25
Estimated Beginning Fund Balance	$ 407,800	$ 36,300	$ 36,300	$ 411,300
Estimated Revenue	-	-	-	-
Transfers-In	-	-	375,000	375,000
Estimated Funds Available	407,800	36,300	411,300	786,300
Estimated Expenditures	-	-	-	-
Transfers-Out	371,500	-	-	-
Total Est. Expenditures & Transfers-Out	371,500	-	-	-
Estimated Ending Fund Balance	$ 36,300	$ 36,300	$ 411,300	$ 786,300

EXPLANATION OF RESERVES

	2021-22	2022-23	2023-24	2024-25
Contigencies	$ 36,300	$ 36,300	$ 411,300	$ 786,300
Fund Balance	$ 36,300	$ 36,300	$ 411,300	$ 786,300

WATER RECLAMATION STABILIZATION FUND REVENUE SUMMARY

		2021-22 ACTUAL REVENUE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 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	-	-	-	375,000	375,000
TOTAL REVENUES		$ -	$ -	$ -	$ 375,000	$ 375,000

WATER RECLAMATION STABILIZATION - 420
DEPARTMENT SUMMARY

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	371,500	-	-	-	-
TOTAL	**$ 371,500**	**$ -**	**$ -**	**$ -**	**$ -**

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:

This stabilization fund will be at recommended level by end of the biennium.

WATER RECLAMATION STABILIZATION - 420-82
DEPARTMENT DETAIL

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
MAINTENANCE & OPERATIONS					
4435 Operational Expense	-	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
OTHER FINANCING USES					
4941 Transfer-Out-Wtr Reclam Op Fd	371,500	-	-	-	-
TOTAL OTHER FINANCING USES	**$ 371,500**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURE	**$ 371,500**	**$ -**	**$ -**	**$ -**	**$ -**

WATER RECLAMATION CAPITAL FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2021-22	2022-23	2023-24	2024-25
Estimated Beginning Working Capital	$ 2,539,167	$ 4,448,813	$ 3,432,259	$ 671,259
Estimated Revenue	2,568,219	254,185	6,242,000	242,000
Transfers-In	-	-	-	-
Estimated Funds Available	5,107,386	4,702,998	9,674,259	913,259
Estimated Expenditures	658,573	1,270,739	9,003,000	597,000
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	658,573	1,270,739	9,003,000	597,000
Estimated Ending Working Capital	$ 4,448,813	$ 3,432,259	$ 671,259	$ 316,259

EXPLANATION OF RESERVES

	2021-22	2022-23	2023-24	2024-25
Contigencies	$ 4,448,813	$ 3,432,259	$ 671,259	$ 316,259
Working Capital	$ 4,448,813	$ 3,432,259	$ 671,259	$ 316,259

WATER RECLAMATION CAPITAL FUND REVENUE SUMMARY

		2021-22 ACTUAL REVENUE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
USE OF MONEY & PROPERTY						
3410	Interest On Investments	1,554	85,852	2,000	2,000	2,000
3413	Connection Fee Interest Income	-	-	-	-	-
3420	Rental Income	47,277	40,588	39,012	40,000	40,000
CHARGES FOR SERVICES						
3660	Capacity Fees - Residential	2,519,388	53,000	213,173	200,000	200,000
3655	Capacity Fees - Non Residential	-	-	-	-	-
OTHER FINANCING SOURCES						
3801	Miscellaneous Revenues	-	-	-	6,000,000	-
3941	Transfers In	-	-	-	-	-
3943	Transfer In - WR Stabilization Fund	-	-	-	-	-
TOTAL REVENUES		$ 2,568,219	$ 179,440	$ 254,185	$ 6,242,000	$ 242,000

WATER RECLAMATION CAPITAL FUND - 430-82
DEPARTMENT SUMMARY

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	3,210	261,680	-	30,000	30,000
CAPITAL OUTLAY	655,363	12,592,549	1,270,739	8,973,000	567,000
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 658,573**	**$ 12,854,229**	**$ 1,270,739**	**$ 9,003,000**	**$ 597,000**

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 an emergency pump replacement, temporary portable office space, and replacement of an electric cart for the treatment plant.

Planned projects for the FY2023-25 budget terms include:

- INFLUENT WET WELL SCREEN AT WATER RECLAMATION FACILITY
- ULTRAVIOLET SYSTEM REPLACEMENT
- SUPERVISORY CONTROL AND DATA ACQUISITION SYSTEM UPGRADE
- SECONDARY TREATMENT SYSTEM UPGRADES
- BIOSOLIDS HANDLING FACILITY

WATER RECLAMATION CAPITAL FUND - 430-82
DEPARTMENT DETAIL

		2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	-	-	-	-	-
4120	Extra Help Wages	-	-	-	-	-
4150	Fringe Benefits	-	-	-	-	-
TOTAL PERSONNEL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS						
4300	Maintenance	-	-	-	-	-
4335	Structures/Improvements Maint	-	14,680	-	-	-
4450	Professional Services	-	32,000	-	-	-
4452	Contractual Services	3,210	215,000	-	30,000	30,000
TOTAL MAINTENANCE & OPERATIONS		**$ 3,210**	**$ 261,680**	**$ -**	**$ 30,000**	**$ 30,000**
CAPITAL OUTLAY						
4570	Mobile Equip & Vehicle Acquist	41,414	159,906	-	575,000	375,000
4540	Equipment Acquisition	42,923	209,077	60,000	192,000	192,000
4580	Structures/Improvements Acquis	-	-	-	-	-
4510	Influent Wet Well Screen	-	-	-	-	-
4510	Construction	-	-	-	-	-
4510	Cip- Construction	-	-	-	-	-
4510	INFLUENT WET WELL SCREEN AT WA	-	-	-	615,000	-
4510	Influent Wet Well Screen + Grit Clsfr	24,089	1,519,178	30,742	-	-
4510	Rehabilitate Advanced Wastewater Trtmt	-	-	-	-	-
4510	Selector Box Aeration Station	25,250	1,706	-	-	-
4510	Rehabilitate Secondary Clarifiers	-	97,000	-	-	-
4510	WRR/Windsor Rd Utility Improvements	-	14,818	-	-	-
4510	WRR Intersection Utility Improvements	425	63,798	7,433	-	-
4510	Pond 7 Algae Control Improvements	-	-	-	-	-
4510	AWT Static Mixer	41,015	-	-	-	-
4510	Headworks Screen	-	23,027	-	-	-
4510	Recycled Water Ponds Repair	22,231	3,547	-	-	-
4510	Grit Classifier	151,145	-	-	-	-
4510	Replacement Pgm - FlocTank Mixer	-	-	-	-	-
4510	Sewer Access Conde	-	-	-	-	-
4510	Alwsz Sewer Connection	33,360	281,661	137,701	-	-
4510	ULTRAVIOLET SYSTEM REPLACEMEN	89,397	3,179,435	229,707	5,512,000	-
4510	Aeration Basin	153,764	4,407,747	206,785	-	-
4510	Supervisory Control System Upgrae	-	250,000	78,730	-	-
4510	Electrical Meters At Wr Facility	-	100,000	-	-	-
4510	Storage Pond Berm Repair	-	140,000	-	-	-
4510	BIOSOLIDS HANDLING FACILITY	30,350	1,069,650	519,641	500,000	
4510	Ss-1 Windsor River Road To Water Recla	-	850,000	-	-	-
4510	Ss-3 Hembree Lane	-	222,000	-	-	-
4510	SECONDARY TREATMENT SYSTEM U	-	-	-	1,000,000	-
4510	NEW WRF BUILDING	-	-	-	379,000	-
4510	RECYCLED WATER METERS	-	-	-	75,000	-
4510	SUPERVISORY CONTROL AND DATA A	-	-	-	125,000	-
TOTAL CAPITAL OUTLAY		**$ 655,363**	**$ 12,592,549**	**$ 1,270,739**	**$ 8,973,000**	**$ 567,000**
OTHER FINANCING USES						
4943	Transfer-Out-Wtr Reclam Operations	-	-	-	-	-
TOTAL OTHER FINANCING USES		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURE		**$ 658,573**	**$ 12,854,229**	**$ 1,270,739**	**$ 9,003,000**	**$ 597,000**

WATER OPERATING FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2021-22	2022-23	2023-24	2024-25
Estimated Beginning Working Capital	$ 7,115,344	$ 7,910,959	$ 10,658,824	$ 4,916,380
Estimated Revenue	7,286,411	8,072,215	8,383,643	8,778,175
Transfers-In	189,784	189,871	186,934	186,184
Estimated Funds Available	14,591,539	16,173,045	19,229,401	13,880,739
Estimated Expenditures	6,569,057	5,410,340	9,066,907	9,361,858
Transfers-Out	111,522	103,881	5,246,113	115,648
Total Est. Expenditures & Transfers-Out	6,680,580	5,514,221	14,313,021	9,477,506
Estimated Ending Working Capital	$ 7,910,959	$ 10,658,824	$ 4,916,380	$ 4,403,233

EXPLANATION OF RESERVES

	2021-22	2022-23	2023-24	2024-25
Contigencies	$ 7,910,959	$ 10,658,824	$ 4,916,380	$ 4,403,233
Working Capital	$ 7,910,959	$ 10,658,824	$ 4,916,380	$ 4,403,233

WATER OPERATING FUND REVENUE SUMMARY

		2021-22 ACTUAL REVENUE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
USE OF MONEY & PROPERTY						
3410	Interest On Investments	-	111,103	110,000	80,000	80,000
3411	Interest On Invest - Trustee	14	-	-	-	-
CHARGES FOR SERVICCES						
3260	Water Permit Fees	-	-	-	-	-
3387	Meter Installation	-	-	-	-	-
3610	Administrative Fees	3,113	-	-	-	-
3680	Water Sales	3,849,434	5,336,830	4,389,522	4,608,998	4,839,448
3685	Backflow Prevention Fee	136,328	151,247	149,916	157,411	165,282
3686	Water Service Charge	2,418,836	2,657,163	2,712,711	2,848,346	2,990,763
3687	Meter Installation	28,305	2,460	20,595	21,625	22,706
3688	Fire Flow Test Fee	237	481	-	-	-
3689	Wholesale Recycled Water Sales	48	285,075	-	-	-
3690	Recycled Water Service Chg	184,573	-	239,477	251,451	264,024
OTHER REVENUE						
3801	Miscellaneous Revenues	16,717	10,000	2,678	2,812	2,952
3802	Insurance/Damage Rebates	-	-	-	-	-
3807	Insurance Premium Rebate Revenue	-	-	-	-	-
3808	Scwa Reimbursement Revenue	353,589	377,758	370,944	388,000	388,000
3809	Pays Installation Increment Revenue	-	-	-	-	-
3812	Pays Measure Revenue	60,569	10,000	64,721	10,000	10,000
3813	Pays Activity Charge Revenue (7%)	-	5,000	-	5,000	5,000
3840	Late Fee Revenue	17,491	35,000	11,652	10,000	10,000
3841	Gasoline Sales	-	-	-	-	-
OTHER FINANCING SOURCES						
3944	Transfer In-Water Ops	-				
3944	Transfer In - General Fund	406,941	65,473	65,473	64,463	64,363
3944	Transfer In - Public Facilities Fund	-	39,284	39,284	38,678	38,618
3944	Transfer In - Water Capital Fund	-	85,114	85,114	83,801	83,671
TOTAL REVENUES		$ 7,476,195	$ 9,171,988	$ 8,262,086	$ 8,570,584	$ 8,964,826

WATER TOWN COUNCIL - 440-01
DEPARTMENT SUMMARY

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
NUMBER OF PERSONNEL	1.250	1.250	1.250	1.250	1.250
PERSONNEL	16,537	21,976	13,740	23,440	23,903
MAINTENANCE & OPERATIONS	68,924	47,904	49,591	74,182	71,988
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 85,461**	**$ 69,880**	**$ 63,331**	**$ 97,622**	**$ 95,891**

DESCRIPTION:

The Town Council consists of five elected Councilmembers. Councilmembers are elected through a district-based election system consisting of four Council districts and an At-large elected 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:

No significant changes.

WATER TOWN COUNCIL - 440-01
DEPARTMENT DETAIL

		2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	7,872	9,600	6,540	9,600	9,600
4120	Extra Help Wages	2,144	-	1,600	4,000	4,000
4150	Fringe Benefits	6,522	12,376	5,600	9,840	10,303
TOTAL PERSONNEL		**$ 16,537**	**$ 21,976**	**$ 13,740**	**$ 23,440**	**$ 23,903**
	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	5,281	8,128	1,250	8,593	8,968
4270	Subscriptions/Memberships	4,564	6,863	6,863	6,551	6,557
4280	Legal Expense	16,597	11,063	25,000	31,188	31,188
4360	Postage	0	-	3	-	-
4365	Printing	220	200	200	325	325
4435	Operational Expense	920	5,775	1,000	7,450	5,375
4450	Professional Services	807	13,250	13,250	17,250	16,750
4461	Town Promotion & Special Projs	9	600	-	800	800
4464	Election Expense	37,530	-	-	-	-
4486	Communications	2,995	2,025	2,025	2,025	2,025
TOTAL MAINTENANCE & OPERATIONS		**$ 68,924**	**$ 47,904**	**$ 49,591**	**$ 74,182**	**$ 71,988**
TOTAL EXPENDITURE		**$ 85,461**	**$ 69,880**	**$ 63,331**	**$ 97,622**	**$ 95,891**

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

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
NUMBER OF PERSONNEL	1.500	1.500	1.000	0.750	0.750
PERSONNEL	228,864	130,140	198,508	157,873	162,801
MAINTENANCE & OPERATIONS	72,801	115,138	142,706	173,867	126,616
CAPITAL OUTLAY	60	-	14	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 301,725**	**$ 245,278**	**$ 341,228**	**$ 331,740**	**$ 289,417**

DESCRIPTION:

The Town Manager's office is responsible for the administrative leadership of the Town staff, the execution of policies and guidelines established by the Town Council, the oversight of the Town's solid waste franchise agreements, and the

SIGNIFICANT CHANGES & EXPENDITURES:

The Town Manager's office reorganized creating significant changes to the overall department structure. The Town Clerk division of the Town Manager's office was approved as a separate department in 2022, removing a total of three staff, and the related expenses. To complete the restructure, a new position was created to oversee the Town's solid waste franchise agreements and the dissolution of the Economic Development department 60 to eliminate a subsidiary budget to the Town Manager's office. Additionally, the Town's emergency preparedness expenses previously identified in department 30 were added to the Town Manager's office for oversight and transparency.

Increases in expenditures are primarily related to the reorganization, in addition to a series of actions the Town Council has requested, including and consideration to complete a Town Building and Library Assessment. The expenses also include the development of a Town-wide economic Development Strategic Plan, improvements to downtown parking while continuing new ad campaigns to highlight what makes Windsor special for visitors and new businesses.

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

		2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	129,839	85,174	129,518	109,748	113,315
4120	Extra Help Wages	49,862	19,000	27,334	6,180	6,365
4150	Fringe Benefits	49,163	25,966	41,656	41,945	43,122
TOTAL PERSONNEL		**$ 228,864**	**$ 130,140**	**$ 198,508**	**$ 157,873**	**$ 162,801**
	Administrative Assistant	*0.250*	*0.250*	-	-	-
	Assistant Town Manager	-	-	-	-	-
	Town Clerk	*0.250*	*0.250*	-	-	-
	Deputy Town Clerk	*0.250*	*0.250*	-	-	-
	Management Analyst/Senior Mgt Analyst	*0.250*	*0.250*	*0.250*	-	-
	Government Operations Manager	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
	Sustainability Coordinator	-	-	*0.250*	*0.250*	*0.250*
	Town Manager	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
		1.500	*1.500*	*1.000*	*0.750*	*0.750*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	911	1,438	1,000	6,589	6,143
4260	Professional Development	1,353	600	810	750	750
4261	Educational Incentive	47	-	-	-	-
4270	Subscriptions/Memberships	1,176	625	625	1,429	1,446
4280	Legal Expense	13,198	12,500	38,983	40,932	42,978
4290	Legal Notices	565	1,000	-	-	-
4355	Office Supplies	1,059	500	423	1,000	710
4360	Postage	32	75	26	125	125
4365	Printing	26	750	66	810	843
4410	Advertising	-	-	-	875	928
4425	Computer Expense	345	500	-	500	515
4435	Operational Expense	4,165	15,375	3,058	12,743	250
4450	Professional Services	47,458	79,615	97,213	107,525	71,338
4452	Contractual Services	-	-	-	-	-
4461	Town Promotion & Special Projs	1,236	1,313	-	88	88
4486	Communications	1,229	848	503	503	503
4540	Equipment Acquisition	60	-	14	-	-
TOTAL MAINTENANCE & OPERATIONS		**$ 72,861**	**$ 115,138**	**$ 142,720**	**$ 173,867**	**$ 126,616**
TOTAL EXPENDITURE		**$ 301,725**	**$ 245,278**	**$ 341,228**	**$ 331,740**	**$ 289,417**

WATER TOWN CLERK'S OFFICE - 440-11
DEPARTMENT SUMMARY

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	0.750	0.750	0.750	0.750
PERSONNEL	-	109,947	9,943	119,248	123,489
MAINTENANCE & OPERATIONS	-	43,593	18,507	43,943	44,193
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ -**	**$ 153,539**	**$ 28,451**	**$ 163,191**	**$ 167,682**

DESCRIPTION:

The Town Clerk's office provides staff and administrative support to Town Council, including preparation of the Town Council meeting agendas and minutes. The Town Clerk administers the Oath of Office for Town Council and Commisioners and maintains custody of the official Town seal.

SIGNIFICANT CHANGES & EXPENDITURES:

The Town Clerk's department was previously included under the Town Manager. Based on an internal organizational assessment, the department is now stand alone. Major projects this biennium include the implementation of an electronic document management system and revised records retention policy.

WATER TOWN CLERK'S OFFICE - 440-11
DEPARTMENT DETAIL

		2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	-	68,715	5,312	82,988	86,211
4120	Extra Help Wages	-	10,000	2,500	2,500	2,500
4150	Fringe Benefits	-	31,232	2,132	33,760	34,778
TOTAL PERSONNEL		**$ -**	**$ 109,947**	**$ 9,943**	**$ 119,248**	**$ 123,489**
	Administrative Assistant	-	*0.250*	*0.250*	*0.250*	*0.250*
	Deputy Town Clerk	-	*0.250*	*0.250*	*0.250*	*0.250*
	Town Clerk	-	*0.250*	*0.250*	*0.250*	*0.250*
		-	*0.750*	*0.750*	*0.750*	*0.750*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	-	2,875	1,437	4,325	4,325
4260	Professional Development	-	600	600	600	600
4261	Educational Incentive	-	-	32	-	-
4270	Subscriptions/Memberships	-	2,080	1,040	1,068	1,068
4280	Legal Expense	-	12,500	7,500	13,125	13,125
4290	Legal Notices	-	1,500	100	1,500	1,500
4355	Office Supplies	-	750	675	750	750
4360	Postage	-	350	985	175	175
4365	Printing	-	750	750	875	875
4425	Computer Expense	-	825	400	1,100	1,225
4435	Operational Expense	-	125	125	125	125
4450	Professional Services	-	20,375	4,000	19,250	19,375
4452	Contractual Services	-	-	-	-	-
4461	Town Promotion & Special Projs	-	225	225	275	275
4486	Communications	-	638	638	775	775
TOTAL MAINTENANCE & OPERATIONS		**$ -**	**$ 43,593**	**$ 18,507**	**$ 43,943**	**$ 44,193**
TOTAL EXPENDITURE		**$ -**	**$ 153,539**	**$ 28,451**	**$ 163,191**	**$ 167,682**

WATER HUMAN RESOURCES - 440-12
DEPARTMENT SUMMARY

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
NUMBER OF PERSONNEL	1.250	1.250	1.250	1.250	1.250
PERSONNEL	194,171	180,122	179,239	216,741	224,855
MAINTENANCE & OPERATIONS	63,403	52,079	27,843	48,900	55,650
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 257,575**	**$ 232,201**	**$ 207,083**	**$ 265,641**	**$ 280,505**

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

		2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	128,871	131,065	124,613	154,074	160,196
4120	Extra Help Wages	14,238	-	10,589	-	-
4150	Fringe Benefits	51,062	49,057	44,038	62,667	64,658
TOTAL PERSONNEL		**$ 194,171**	**$ 180,122**	**$ 179,239**	**$ 216,741**	**$ 224,855**
	Human Resource Specialist	*0.750*	*0.500*	*0.500*	*0.500*	*0.500*
	Human Resources Director	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
	Human Resources System/Program Analyst2	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
	Principal Human Resources Analyst	*-*	*0.250*	*0.250*	*0.250*	*0.250*
		1.250	*1.250*	*1.250*	*1.250*	*1.250*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	128	3,250	1,000	9,625	8,875
4251	Educational Development	-	1,250	-	500	500
4256	Recruitment	7,685	11,743	7,000	6,250	6,250
4260	Professional Development	891	1,050	450	1,050	1,050
4270	Subscriptions/Memberships	55	625	-	375	375
4280	Legal Expense	43,608	12,500	12,500	8,750	15,000
4355	Office Supplies	29	-	-	-	-
4360	Postage	56	-	46	-	-
4425	Computer Expense	6,694	7,436	5,111	5,625	5,625
4435	Operational Expense	2,555	7,625	500	7,625	7,625
4450	Professional Services	898	1,875	458	4,375	4,375
4452	Contractual Services	-	3,750	500	3,750	5,000
4486	Communications	805	975	279	975	975
TOTAL MAINTENANCE & OPERATIONS		**$ 63,403**	**$ 52,079**	**$ 27,843**	**$ 48,900**	**$ 55,650**
TOTAL EXPENDITURE		**$ 257,575**	**$ 232,201**	**$ 207,083**	**$ 265,641**	**$ 280,505**

WATER ADMINISTRATIVE SERVICES - 440-40
DEPARTMENT SUMMARY

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
NUMBER OF PERSONNEL	4.208	4.208	4.155	4.405	4.405
PERSONNEL	532,862	538,451	494,964	676,732	705,576
MAINTENANCE & OPERATIONS	266,750	359,980	171,830	396,398	382,536
CAPITAL OUTLAY	233	750	-	125,000	45,000
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 799,844**	**$ 899,181**	**$ 666,795**	**$ 1,198,130**	**$ 1,133,111**

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.

This biennium includes implementaiton of a new Enterprise Resource Planning (ERP) system.

WATER ADMINISTRATIVE SERVICES - 440-40
DEPARTMENT DETAIL

		2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	359,366	385,686	338,876	465,890	488,285
4120	Extra Help Wages	32,582	6,088	35,957	24,563	24,563
4150	Fringe Benefits	140,914	146,677	120,131	186,280	192,728
TOTAL PERSONNEL		**$ 532,862**	**$ 538,451**	**$ 494,964**	**$ 676,732**	**$ 705,576**
	Accountant	*0.250*	*0.250*	*0.250*	*0.500*	*0.500*
	Accounting Assistant	-	-	*0.750*	*0.750*	*0.750*
	Accounting Manager	-	-	*0.250*	*0.250*	*0.250*
	Accounting Supervisor	*0.250*	*0.250*	-	-	-
	Accounting Technician	*0.675*	*0.675*	*0.550*	*0.550*	*0.550*
	Administrative Assistant	*0.750*	*0.750*	-	-	-
	Administrative Operations Manager	*0.300*	*0.300*	-	-	-
	Administrative Services Director	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
	Finance Manager	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
	Management Analyst/Senior Mgt Analyst	*0.350*	*0.350*	*0.600*	*0.600*	*0.600*
	Revenue Manager	*0.400*	*0.400*	*0.400*	*0.400*	*0.400*
	Risk Manager	-	-	-	-	-
	Senior Accounting Technician	-	-	*0.425*	*0.425*	*0.425*
	Senior Administrative Assistant	*0.733*	*0.733*	*0.430*	*0.430*	*0.430*
	Senior Administrative Assistant	-	-	-	-	-
		4.208	*4.208*	*4.155*	*4.405*	*4.405*
MAINTENANCE & OPERATIONS						
4215	Bad Debts	19,974	8,800	10,374	-	-
4216	Overage/Under	-	88	-	-	-
4220	Bank Charges	86	-	-	-	-
4250	Mtgs,Conf,Trvl,Training	1,454	3,420	105	10,633	9,883
4256	Recruitment	-	-	-	-	-
4257	Training	-	-	-	-	-
4260	Professional Development	1,928	3,553	2,087	3,793	3,793
4261	Educational Incentive	50	500	-	3,250	3,250
4270	Subscriptions/Memberships	214	1,058	138	921	921
4280	Legal Expense	3,163	2,500	1,294	1,400	1,500
4355	Office Supplies	1,943	2,956	183	3,800	3,550
4360	Postage	12,971	14,600	12,508	26,750	27,530
4365	Printing	10,251	12,813	6,054	13,500	12,595
4425	Computer Expense	87,372	133,676	57,621	165,928	151,061
4435	Operational Expense	306	-	96	330	330
4450	Professional Services	113,362	164,871	80,395	160,159	162,142
4452	Contractual Services	10,869	9,450	-	3,250	3,250
4475	Rents & Leases	-	-	-	-	-
4486	Communications	2,807	1,695	977	2,684	2,731
TOTAL MAINTENANCE & OPERATIONS		**$ 266,750**	**$ 359,980**	**$ 171,830**	**$ 396,398**	**$ 382,536**
CAPITAL OUTLAY						
4540	Equipment Acquisition	233	750	-	-	-
4575	Software	-	-	-	125,000	45,000
TOTAL CAPITAL OUTLAY		**$ 233**	**$ 750**	**$ -**	**$ 125,000**	**$ 45,000**
TOTAL EXPENDITURE		**$ 799,844**	**$ 899,181**	**$ 666,795**	**$ 1,198,130**	**$ 1,133,111**

WATER ENGINEERING - 440-63
DEPARTMENT SUMMARY

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
NUMBER OF PERSONNEL	4.030	4.030	3.780	3.780	3.780
PERSONNEL	603,371	614,000	580,106	640,046	660,286
MAINTENANCE & OPERATIONS	168,429	993,469	202,127	422,216	419,641
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 771,800**	**$ 1,607,469**	**$ 782,234**	**$ 1,062,262**	**$ 1,079,927**

DESCRIPTION:

This portion of the Water Operating budget is for the engineering and environmental program support to the Drinking Water and Storm Water programs. In addition to in-house staff of engineers and program managers, outside support is provided by consultants in planning, design, construction, and monitoring of these systems.

SIGNIFICANT CHANGES AND EXPENDITURES:

Significant expenditures for the upcoming budget include various engineering studies and technical support for water rights, Federally-mandated lead service line testing, new storm water NPDES permit implementation, potable water corrosion control study, and support for the Santa Rosa Plain Groundwater Sustainability Program.

WATER ENGINEERING - 440-63
DEPARTMENT DETAIL

		2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	432,482	429,246	446,123	459,657	475,700
4120	Extra Help Wages	33,295	42,750	16,671	36,500	36,500
4150	Fringe Benefits	137,594	142,004	117,312	143,889	148,086
TOTAL PERSONNEL		**$ 603,371**	**$ 614,000**	**$ 580,106**	**$ 640,046**	**$ 660,286**
	Administrative Assistant	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
	Assistant Engineer	*0.250*	*0.250*			
	Associate Engineer	*0.250*	*0.250*	-	-	-
	Associate Civil Engineer	*0.500*	*0.500*	*0.250*	*0.250*	*0.250*
	Deputy Director of Engineering	*0.150*	*0.150*	*0.150*	*0.150*	*0.150*
	Engineer I	-	-	*0.250*	*0.250*	*0.250*
	Deputy Director of Water and Environmer	*0.500*	*0.500*	-	-	-
	Engineering Tech	*0.500*	*0.500*	*0.750*	*0.750*	*0.750*
	Engineering Tech	-	-	-	-	-
	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	*0.350*	*0.350*	*0.350*	*0.350*	*0.350*
	Public Works Inspector	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
	Senior Administrative Assistant	*0.200*	*0.200*	*0.200*	*0.200*	*0.200*
	Senior Civil Engineer	*0.250*	*0.250*	*0.750*	*0.750*	*0.750*
	Senior Civil Engineer	-	-	-	-	-
	Senior Engineering Technician	-	-	-	-	-
	Senior Public Works Inspector	-	-	-	-	-
		4.030	*4.030*	*3.780*	*3.780*	*3.780*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	2,170	6,792	458	16,375	16,375
4260	Professional Development	1,215	3,816	1,878	3,666	3,666
4270	Subscriptions/Memberships	100	2,500	22	14,850	14,850
4280	Legal Expense	5,186	9,500	3,899	27,250	27,250
4290	Legal Notices	-	-	-	-	-
4325	Vehicle Maintenance	-	-	-	3,000	3,000
4355	Office Supplies	-	1,500	-	500	500
4360	Postage	208	4,000	-	1,750	1,750
4365	Printing	148	2,500	428	2,250	2,250
4425	Computer Expense	-	6,000	-	5,500	2,500
4435	Operational Expense	282	2,100	20	2,075	2,000
4445	Permits & Licenses	2,831	4,600	3,900	2,900	2,900
4450	Professional Services	153,920	916,391	191,238	316,600	327,100
4452	Contractual Services	598	17,000	-	8,400	8,400
4458	Lab Testing & Supplies	1,026	12,170	167	12,500	2,500
4486	Communications	746	4,600	116	4,600	4,600
TOTAL MAINTENANCE & OPERATIONS		**$ 168,429**	**$ 993,469**	**$ 202,127**	**$ 422,216**	**$ 419,641**
TOTAL EXPENDITURE		**$ 771,800**	**$ 1,607,469**	**$ 782,234**	**$ 1,062,262**	**$ 1,079,927**

WATER FACILITIES - 440-76
DEPARTMENT SUMMARY

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
NUMBER OF PERSONNEL	0.020	0.020	0.020	0.020	0.020
PERSONNEL	5,005	7,975	7,147	5,174	5,308
MAINTENANCE & OPERATIONS	45,784	70,677	74,448	74,352	75,142
CAPITAL OUTLAY	-	-	-	-	52,600
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 50,788**	**$ 78,652**	**$ 81,595**	**$ 79,526**	**$ 133,050**

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, Windsor Senior Recreation Center, Hembree House Cultural Center, Bluebird Center and several restroom, storage and concession structures located in Town Parks, totaling over 88,000 square feet.

SIGNIFICANT CHANGES & EXPENDITURES:

Operational cost increases include the new janitorial service the Town bid and contracted with in April of 2023. Major projects include exterior painting, new gutters, and replacement of security access gates mechanical equipment to the Public Works Corp Yard. This also includes a discretionary item to pave the Bluebird site to make it accesible and available for future uses.

WATER FACILITIES - 440-76
DEPARTMENT DETAIL

		2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	832	1,336	1,023	1,214	1,316
4120	Extra Help Wages	3,670	5,708	5,214	3,250	3,250
4150	Fringe Benefits	503	931	910	710	742
TOTAL PERSONNEL		**$ 5,005**	**$ 7,975**	**$ 7,147**	**$ 5,174**	**$ 5,308**
	Maintenance Worker	*0.020*	*0.020*	*0.020*	*0.020*	*0.020*
		-	-	-	-	-
		0.020	*0.020*	*0.020*	*0.020*	*0.020*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	107	550	550	700	513
4260	Professional Development	-	12	-	12	12
4270	Subscriptions/Memberships	-	-	-	80	80
4280	Legal Expense	382	250	1,000	500	500
4310	Custodial Expense	11,936	15,467	17,000	21,400	21,977
4315	Gasoline, Oil & Diesel	3,410	2,000	3,500	3,750	3,750
4325	Vehicle Maintenance	725	725	725	812	812
4330	Equipment Maintenance	275	250	250	375	375
4335	Structures/Improvements Maint	2,209	15,732	15,732	8,250	8,250
4355	Office Supplies	193	350	350	350	350
4360	Postage	-	38	38	38	38
4370	Parts & Supplies	2,622	5,000	5,000	4,750	5,000
4435	Operational Expense	7,708	13,900	13,900	11,250	11,250
4452	Contractual Services	14,999	13,403	13,403	19,085	19,235
4475	Rents & Leases	-	-	-	-	-
4486	Communications	1,217	3,000	3,000	3,000	3,000
4513	CIP-IMPROVEMENTS	-	-	-	-	52,600
TOTAL MAINTENANCE & OPERATIONS		**$ 45,784**	**$ 70,677**	**$ 74,448**	**$ 74,352**	**$ 127,742**
TOTAL EXPENDITURE		**$ 50,788**	**$ 78,652**	**$ 81,595**	**$ 79,526**	**$ 133,050**

WATER OPERATIONS - 440-83
DEPARTMENT SUMMARY

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
NUMBER OF PERSONNEL	11.695	11.695	11.695	12.950	12.950
PERSONNEL	1,459,532	1,505,226	1,261,475	1,594,859	1,656,166
MAINTENANCE & OPERATIONS	1,708,363	2,535,681	1,027,156	2,375,207	2,491,048
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 3,167,894**	**$ 4,040,907**	**$ 2,288,631**	**$ 3,970,066**	**$ 4,147,214**

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 includes temporary/seasonal employees during summer months to support preventative and scheduled maintenance.

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. Electrical rates and Sonoma Water rates are forecast to increase by 6% each fiscal year.

WATER OPERATIONS - 440-83
DEPARTMENT DETAIL

		2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	950,181	961,481	850,650	1,054,673	1,097,697
4120	Extra Help Wages	106,955	117,600	104,115	124,000	129,000
4150	Fringe Benefits	402,395	426,145	306,710	416,185	429,468
TOTAL PERSONNEL		**$ 1,459,532**	**$ 1,505,226**	**$ 1,261,475**	**$ 1,594,859**	**$ 1,656,166**
	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*
	Engineer I	*0.400*	*0.400*	*0.400*		
	Engineer II				*0.400*	*0.400*
	Environmental Program Manager	*0.300*	*0.300*	*0.300*	*0.600*	*0.600*
	Industrial Mechanic	*0.250*	*0.250*	*0.250*	-	-
	Laboratory Analyst I/II	*0.300*	*0.300*	*0.300*	*0.300*	*0.300*
	Maintenance Worker I	*0.950*	*0.950*	*0.950*	*1.900*	*1.900*
	Maintenance Worker II	*0.480*	*0.480*	*0.480*	*0.480*	*0.480*
	Management Analyst	*0.300*	*0.300*	*0.300*	*0.300*	*0.300*
	Senior Administrative Assistant	*0.200*	*0.200*	*0.200*	*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 Mechanic	-	-	-	*0.250*	*0.250*
	Utility Maintenance Worker I	*0.025*	*0.025*	*0.025*	*0.030*	*0.030*
	Water System Operator I	*0.950*	*0.950*	*0.950*	*0.950*	*0.950*
	Water System Operator II	*3.800*	*3.800*	*3.800*	*3.800*	*3.800*
	Water System Supervisor	*0.950*	*0.950*	*0.950*	*0.950*	*0.950*
		11.695	*11.695*	*11.695*	*12.950*	*12.950*
MAINTENANCE & OPERATIONS						
4215	Bad Debts	-	-	-	-	-
4250	Mtgs,Conf,Trvl,Training	4,704	5,763	37	12,500	12,500
4260	Professional Development	2,217	7,741	3,602	7,603	7,603
4261	Educational Incentive	563	2,000	-	2,000	2,000
4270	Subscriptions/Memberships	2,869	5,100	2,467	5,200	5,200
4280	Legal Expense	604	1,500	59	1,500	1,500
4310	Custodial Expense	-	-	-	-	-
4315	Gasoline, Oil & Diesel	28,345	25,000	11,095	30,000	32,000
4325	Vehicle Maintenance	19,786	17,000	9,278	20,000	22,000
4330	Equipment Maintenance	70,810	42,464	3,598	47,700	49,300
4335	Structures/Improvements Maint	6,774	3,250	-	6,000	6,000
4350	Grounds Maintenance	99	850	-	1,650	1,650
4355	Office Supplies	379	3,000	-	3,000	3,200
4360	Postage	1,088	500	63	1,000	1,000
4365	Printing	5,473	3,000	1,056	6,000	6,200
4370	Parts & Supplies	130,815	107,536	105,381	173,000	187,400
4375	Small Tools	3,126	5,500	1,452	6,000	6,000
4420	Chemicals	9,092	63,150	2,766	63,150	63,150
4425	Computer Expense	5,034	9,000	800	9,000	9,000
4435	Operational Expense	22,823	36,207	5,315	32,250	32,250
4445	Permits & Licenses	48,376	55,300	62,448	72,750	77,955
4450	Professional Services	559	34,450	2,450	35,000	35,000
4452	Contractual Services	13,695	64,512	60,455	173,500	173,500
4458	Lab Testing & Supplies	20,563	40,050	13,502	39,050	35,050
4465	Property Taxes/Assessments	740	1,800	1,018	1,800	1,800
4486	Communications	11,383	12,800	6,813	13,000	13,000
4487	Utilities, Gas & Electric	391,106	656,207	293,115	619,599	654,257
4489	Water Purchases	907,339	1,332,000	440,385	992,955	1,052,533
TOTAL MAINTENANCE & OPERATIONS		**$ 1,708,363**	**$ 2,535,681**	**$ 1,027,156**	**$ 2,375,207**	**$ 2,491,048**
TOTAL EXPENDITURE		**$ 3,167,894**	**$ 4,040,907**	**$ 2,288,631**	**$ 3,970,066**	**$ 4,147,214**

WATER RECYCLED WATER URBAN REUSE - 440-84
DEPARTMENT SUMMARY

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
NUMBER OF PERSONNEL	0.850	0.850	0.900	0.900	0.900
PERSONNEL	116,319	121,733	99,775	152,716	158,706
MAINTENANCE & OPERATIONS	13,696	84,227	15,457	70,240	70,240
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 130,015**	**$ 205,960**	**$ 115,232**	**$ 222,956**	**$ 228,946**

DESCRIPTION:

The Urban Reuse budget purchases recycled water from the water reclamation enterprise fund. It is funded by the water enterprise fund. and provides for the distribution of recycled water to urban customers.

SIGNIFICANT CHANGES AND EXPENDITURES:

There are no significant changes from the previous year.

WATER RECYCLED WATER URBAN REUSE - 440-84
DEPARTMENT DETAIL

		2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	76,978	77,210	69,614	83,024	86,879
4120	Extra Help Wages	6,216	11,200	4,806	35,200	36,200
4150	Fringe Benefits	33,125	33,323	25,355	34,493	35,627
TOTAL PERSONNEL		**$ 116,319**	**$ 121,733**	**$ 99,775**	**$ 152,716**	**$ 158,706**
	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*
	Enginner II	*-*	*-*	*0.20*	*0.20*	*0.20*
	Enginner I	*0.20*	*0.20*	*-*	*-*	*-*
	Maintenance Worker I	*-*	*-*	*0.10*	*0.10*	*0.10*
	Management Analyst	*0.10*	*0.10*	*0.10*	*0.10*	*0.10*
	Senior Water System Operator	*0.10*	*0.10*	*0.10*	*0.10*	*0.10*
	Utility Maintenance Worker I	*0.05*	*0.05*	*-*	*-*	*-*
	Water System Operator I	*0.05*	*0.05*	*0.05*	*0.05*	*0.05*
	Water System Operator II	*0.20*	*0.20*	*0.20*	*0.20*	*0.20*
	Water System Supervisor	*0.05*	*0.05*	*0.05*	*0.05*	*0.05*
		0.85	*0.85*	*0.90*	*0.90*	*0.90*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	186	2,363	37	2,500	2,500
4260	Professional Development	138	620	440	590	590
4270	Subscriptions/Memberships	-	650	53	650	650
4280	Legal Expense	-	800	-	800	800
4315	Gasoline, Oil & Diesel	-	4,000	-	4,000	4,000
4325	Vehicle Maintenance	271	5,000	8,823	9,000	9,000
4330	Equipment Maintenance	-	9,500	-	12,500	12,500
4335	Structures/Improvements Maint	362	500	-	500	500
4350	Grounds Maintenance	-	-	-	-	-
4355	Office Supplies	-	400	-	200	200
4360	Postage	-	100	-	100	100
4365	Printing	-	200	-	200	200
4370	Parts & Supplies	2,643	15,684	3,355	4,750	4,750
4375	Small Tools	966	800	307	800	800
4425	Computer Expense	444	2,500	-	2,500	2,500
4435	Operational Expense	4,705	11,300	1,992	3,800	3,800
4445	Permits & Licenses	3,423	2,300	-	9,800	9,800
4450	Professional Services	-	10,000	-	10,000	10,000
4452	Contractual Services	-	15,700	-	5,700	5,700
4458	Lab Testing & Supplies	-	250	-	250	250
4486	Communications	558	1,560	451	1,600	1,600
4487	Utilities, Gas & Electric	-	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS		**$ 13,696**	**$ 84,227**	**$ 15,457**	**$ 70,240**	**$ 70,240**
TOTAL EXPENDITURE		**$ 130,015**	**$ 205,960**	**$ 115,232**	**$ 222,956**	**$ 228,946**

WATER ADMINISTRATION - 440-85
DEPARTMENT SUMMARY

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	302,944	271,809	270,313	250,492	272,500
MAINTENANCE & OPERATIONS	451,934	933,173	393,124	889,321	931,942
CAPITAL OUTLAY	1,878	3,194	1,358	60,110	55,378
OTHER FINANCING USES	111,522	103,881	103,881	5,246,113	115,648
TOTAL	**$ 868,279**	**$ 1,312,057**	**$ 768,676**	**$ 6,446,036**	**$ 1,375,468**

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 towards the California Risk Sharing Authority (CIRA), the unfunded pension liability (UAL), and implementation of the Technology Master Plan.

WATER ADMINISTRATION - 440-85
DEPARTMENT DETAIL

		2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
PERSONNEL						
4150	Fringe Benefits	302,944	271,809	270,313	250,492	272,500
4152	Retirement-Pers	-	-	-	-	-
TOTAL PERSONNEL		**$ 302,944**	**$ 271,809**	**$ 270,313**	**$ 250,492**	**$ 272,500**
MAINTENANCE & OPERATIONS						
4216	Overage/Under	380	-	(58)	-	-
4220	Bank Charges	59,722	78,774	35,445	70,000	70,000
4225	L/T Prin-Equipment Cop'S	287,206	298,335	30,835	308,929	317,220
4226	L/T Int - Equipment Cop'S	42,372	62,282	7,970	51,956	42,370
4227	Bond Cost (2014 TAB Refunding)	-	-	-	-	-
4235	Depreciation/Amortizn Expense	-	-	-	-	-
4245	Insurance	232,518	265,266	256,932	295,412	324,953
4246	Insurance Claims	-	-	-	-	-
4250	Mtgs,Conf,Trvl,Training	-	500	-	-	-
4270	Subscriptions/Memberships	-	-	-	-	-
4325	Vehicle Maintenance	149	138	-	138	138
4330	Equipment Maintenance	8,506	36,043	5,872	8,891	9,179
4355	Office Supplies	-	-	-	-	-
4365	Printing	-	-	-	-	-
4370	Parts & Supplies	6,695	10,000	7,744	-	-
4425	Computer Expense	131	9,430	2,078	12,500	3,750
4435	Operational Expense	4,795	5,386	5,566	1,300	1,306
4450	Professional Services	990	8,323	9,055	20,579	20,579
4452	Contractual Services	-	-	-	3,750	3,750
4459	Fiscal Agent Fees	1,138	2,809	1,125	2,713	2,809
4475	Rents & Leases	-	4,080	-	4,040	4,444
4486	Communications	17,125	42,236	7,842	26,138	28,386
4487	Utilities, Gas & Electric	47,708	109,571	22,462	82,975	103,058
TOTAL MAINTENANCE & OPERATIONS		**$ 709,434**	**$ 933,173**	**$ 392,869**	**$ 889,321**	**$ 931,942**
CAPITAL OUTLAY						
4540	Equipment Acquisition	1,878	3,194	1,358	1,260	265
4575	Software	-	-	-	58,850	55,113
4580	Structures/Improvements Acquis	-	-	-	-	-
TOTAL CAPITAL OUTLAY		**$ 1,878**	**$ 3,194**	**$ 1,358**	**$ 60,110**	**$ 55,378**
OTHER FINANCING USES						
4944	Transfer Out	111,522	103,881	103,881	5,246,113	115,648
TOTAL OTHER FINANCING USES		**$ 111,522**	**$ 103,881**	**$ 103,881**	**$ 5,246,113**	**$ 115,648**
TOTAL EXPENDITURE		**$ 1,125,778**	**$ 1,312,057**	**$ 768,421**	**$ 6,446,036**	**$ 1,375,468**

WATER CONSERVATION - 440-86
DEPARTMENT SUMMARY

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
NUMBER OF PERSONNEL	0.950	0.950	0.950	0.950	0.950
PERSONNEL	151,976	137,948	120,448	158,500	165,443
MAINTENANCE & OPERATIONS	95,222	262,900	50,404	317,351	315,851
CAPITAL OUTLAY	-	-	114	-	65,000
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 247,198**	**$ 400,848**	**$ 170,966**	**$ 475,851**	**$ 546,294**

DESCRIPTION:

The Water Conservation budget provides funding for the development and continued operation of the Town's water demand management programs, which are an integral component of the Town's long-term water supply planning efforts. 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. The Water Conservation budget is funded through reimbursement from the Sonoma County Water Agency Russian River Well Field Water Conservation Subfund and the Water Enterprise fund.

SIGNIFICANT CHANGES AND EXPENDITURES:

Water Conservation staff are leading the Town’s effort to assess the impact of development on long-term water supply reliability

WATER CONSERVATION - 440-86
DEPARTMENT DETAIL

		2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	91,465	88,810	87,503	105,432	111,343
4120	Extra Help Wages	34,444	24,000	11,155	24,000	24,000
4150	Fringe Benefits	26,066	25,138	21,790	29,068	30,100
TOTAL PERSONNEL		**$ 151,976**	**$ 137,948**	**$ 120,448**	**$ 158,500**	**$ 165,443**
	Accounting Assistant	*-*	*0.100*	*0.100*	*0.100*	*0.100*
	Accounting Technician	*0.050*	*-*	*-*	*-*	*-*
	Administrative Assistant	*0.100*	*-*	*-*	*-*	*-*
	Administrative Operations Manager	*-*	*-*	*-*	*-*	*-*
	Administrative Operations Supervisor	*-*	*-*	*-*	*-*	*-*
	Environmental Program Manager	*0.700*	*0.700*	*0.700*	*0.700*	*0.700*
	Meter Specialist	*-*	*-*	*-*	*-*	*-*
	Revenue Manager	*0.050*	*0.050*	*0.050*	*0.050*	*0.050*
	Senior Accounting Technician	*-*	*0.050*	*0.050*	*0.050*	*0.050*
	Senior Administrative Assistant	*0.050*	*0.050*	*0.050*	*0.050*	*0.050*
		0.950	*0.950*	*0.950*	*0.950*	*0.950*
MAINTENANCE & OPERATIONS						
4215	Bad Debts	237	150	49	150	150
4250	Mtgs,Conf,Trvl,Training	125	1,900	-	2,800	1,800
4260	Professional Development	102	1,020	84	1,020	1,020
4270	Subscriptions/Memberships	3,392	4,450	3,417	5,041	5,041
4280	Legal Expense	5,715	6,000	880	6,000	6,000
4315	Gasoline, Oil & Diesel	44	500	-	500	500
4325	Vehicle Maintenance	601	500	288	500	1,000
4355	Office Supplies	-	300	-	300	300
4360	Postage	3	6,600	-	6,600	6,600
4365	Printing	9,678	9,000	3,137	9,000	9,000
4370	Parts & Supplies	-	-	-	-	-
4410	Advertising	3,023	6,000	-	1,000	1,000
4425	Computer Expense	-	1,200	-	1,200	1,200
4435	Operational Expense	34,324	83,785	11,875	82,700	81,700
4450	Professional Services	37,751	140,005	30,383	198,400	198,400
4452	Contractual Services	-	1,000	-	1,000	1,000
4486	Communications	228	490	292	1,140	1,140
TOTAL MAINTENANCE & OPERATIONS		**$ 95,222**	**$ 262,900**	**$ 50,404**	**$ 317,351**	**$ 315,851**
CAPITAL OUTLAY						
4570	Vehicle Acquisition	-	-	-	-	65,000
4575	SOFTWARE	-	-	-	-	-
TOTAL CAPITAL OUTLAY		**$ -**	**$ -**	**$ -**	**$ -**	**$ 65,000**
TOTAL EXPENDITURE		**$ 247,198**	**$ 400,848**	**$ 170,852**	**$ 475,851**	**$ 546,294**

WATER STABILIZATION FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2021-22	2022-23	2023-24	2024-25
Estimated Beginning Fund Balance	$ 1,672,033	$ 2,052,933	$ 2,052,933	$ 2,052,933
Estimated Revenue		-	-	-
Transfers-In	600,900	-	-	-
Estimated Funds Available	2,272,933	2,052,933	2,052,933	2,052,933
Estimated Expenditures	-	-	-	-
Transfers-Out	220,000	-	-	-
Total Est. Expenditures & Transfers-Out	220,000	-	-	-
Estimated Ending Fund Balance	$ 2,052,933	$ 2,052,933	$ 2,052,933	$ 2,052,933

EXPLANATION OF RESERVES

	2021-22	2022-23	2023-24	2024-25
Contigencies	$ 2,052,933	$ 2,052,933	$ 2,052,933	$ 2,052,933
Fund Balance	$ 2,052,933	$ 2,052,933	$ 2,052,933	$ 2,052,933

WATER STABILIZATION FUND REVENUE SUMMARY

		2021-22 ACTUAL REVENUE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
USE OF MONEY & PROPERTY						
3410	Interest On Investments	-	-	-	-	-
OTHER FINANCING SOURCES						
3918	Transfer In	200,900	-	-	-	-
3944	Transfer In	400,000	-	-	-	-
TOTAL REVENUES		$ 600,900	$ -	$ -	$ -	$ -

WATER STABILIZATION - 450
DEPARTMENT SUMMARY

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	220,000	252,500	-	-	-
TOTAL	**$ 220,000**	**$ 252,500**	**$ -**	**$ -**	**$ -**

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:

No significant changes.

WATER STABILIZATION - 450-83
DEPARTMENT DETAIL

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
MAINTENANCE & OPERATIONS					
4435 Operational Expense	-	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CAPITAL OUTLAY					
4510 Construction	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
OTHER FINANCING USES					
4944 Transfer-Out-Cap Replacement	220,000	252,500	-	-	-
TOTAL OTHER FINANCING USES	**$ 220,000**	**$ 252,500**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURE	**$ 220,000**	**$ 252,500**	**$ -**	**$ -**	**$ -**

WATER CAPITAL FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2021-22	2022-23	2023-24	2024-25
Estimated Beginning Working Capital	$ 6,657,722	$ 7,151,767	$ 6,857,724	$ 15,362,926
Estimated Revenue	967,362	237,054	9,194,000	70,000
Transfers-In	-	-	5,000,000	-
Estimated Funds Available	7,625,084	7,388,821	21,051,724	15,432,926
Estimated Expenditures	389,515	447,426	5,605,000	1,334,000
Transfers-Out	83,801	83,671	83,798	83,462
Total Est. Expenditures & Transfers-Out	473,317	531,097	5,688,798	1,417,462
Estimated Ending Working Capital	$ 7,151,767	$ 6,857,724	$ 15,362,926	$ 14,015,464

EXPLANATION OF RESERVES

	2021-22	2022-23	2023-24	2024-25
Contigencies	$ 7,151,767	$ 6,857,724	$ 15,362,926	$ 14,015,464
Working Capital	$ 7,151,767	$ 6,857,724	$ 15,362,926	$ 14,015,464

WATER CAPITAL FUND REVENUE SUMMARY

		2021-22 ACTUAL REVENUE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
USE OF MONEY & PROPERTY						
3410	Interest On Investments	-	116,153	20,000	20,000	20,000
CHARGES FOR SERVICES						
3655	Capacity Fees - Non Residential	-	50,000	162,054	-	-
3660	Capacity Fees - Residential	967,362	89,500	55,000	50,000	50,000
OTHER REVENUE						
3801	Miscellaneous Revenues	-	-	-	9,124,000	-
3941	Transfers In	-	212,592	-	-	-
3944	Transfer In-Water Ops	-	-	-	5,000,000	-
TOTAL REVENUES		$ 967,362	$ 468,245	$ 237,054	$ 14,194,000	$ 70,000

WATER CAPITAL - 460-83
DEPARTMENT SUMMARY

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	71,306	98,610	-	110,000	80,000
CAPITAL OUTLAY	318,209	4,294,182	447,426	5,495,000	1,254,000
OTHER FINANCING USES	83,801	83,671	83,671	83,798	83,462
TOTAL	**$ 473,317**	**$ 4,476,463**	**$ 531,097**	**$ 5,688,798**	**$ 1,417,462**

DESCRIPTION:

The water system includes facilities for the treatment, conveyance, and distribution of potable water to customers and recycled water to urban reuse customers. This budget funds all capital projects on the water system, including water mains and service lines, pump stations, wells, and tanks owned and operated by the Windsor Water District. This budget also funds the replacement and rehabilitation of equipment, vehicles, and construction of infrastructure on the Water system.

SIGNIFICANT CHANGES AND EXPENDITURES:

Several projects are planned to rehabilitate the water system and enhance reliability. The major capital improvement projects for the proposed FY2023-25 budgets include:

- Transition from manually-read meters to automatic, remote meter reading (AMI)
- Russian River well rehabilitation for enhanced system reliability
- Shiloh Tank Sites 1 and 2 Upgrades and backup generator
- Mitchell Lane Recycled Water Pump Station Upgrades
- ALWSZ Recycled Water Pump Station Rehabilitation
- Wild Oak Water Service Replacements
- New Off River Groundwater Well System Replacement

WATER CAPITAL - 460-83
DEPARTMENT DETAIL

		2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	-	-	-	-	-
4120	Extra Help Wages	-	-	-	-	-
4150	Fringe Benefits	-	-	-	-	-
TOTAL PERSONNEL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	Associate Engineer	-	-	-	-	-
	Public Works Director/Town Engineer	-	-	-	-	-
		-	-	-	-	-
MAINTENANCE & OPERATIONS						
4260	Professional Development	-	-	-	-	-
4452	Contractual Services	71,306	98,610	-	110,000	80,000
TOTAL MAINTENANCE & OPERATIONS		**$ 71,306**	**$ 98,610**	**$ -**	**$ 110,000**	**$ 80,000**
CAPITAL OUTLAY						
4570	Mobile Equipment & Vehicle Acquisition	89,040	139,196	48,620	700,000	280,000
4510	Esposti Park New Supply Well	-	1,207,000	61,273	-	-
4510	Tank Site Enclosures	188,530	881,182	195,366	125,000	-
4510	Superviory Control Inhibiter System				125,000	
4510	Corrosion Inhibiter System				100,000	132,000
4510	Off-River Groundwater Wells				1,101,000	842,000
4510	Water Meter Transmitter Upgrade	-	8,703	-	-	-
4510	Russian River Well Field Flow Meter	-	373,000	-	-	-
4510	WRR Intersection Utility Improvement	-	37,395	4,328	-	-
4510	Mitchell Lane Pump Station Upgrades	-	168,000	-	952,000	-
4510	ALWSZ Recycled Water Pump Station	33,314	281,707	137,840	1,244,000	-
4510	Wild Oak Water Service Replacements	-	953,000	-	1,148,000	-
4510	New Well at Russian River Well Field	-	100,000	-	-	-
4510	North Windsor Supply Well	-	140,000	-	-	-
TOTAL CAPITAL OUTLAY		**$ 310,884**	**$ 4,289,182**	**$ 447,426**	**$ 5,495,000**	**$ 1,254,000**
OTHER FINANCING USES						
4944	Transfer-Out-Cap Replacement	-	-	-	-	-
4946	Transfer-Out-Water Cap Fd	83,801	83,671	83,671	83,798	83,462
4998	Other Financing Uses	-	-	-	-	-
TOTAL OTHER FINANCING USES		**$ 83,801**	**$ 83,671**	**$ 83,671**	**$ 83,798**	**$ 83,462**
TOTAL EXPENDITURE		**$ 465,991**	**$ 4,471,463**	**$ 531,097**	**$ 5,688,798**	**$ 1,417,462**

SUCCESSOR AGENCY TO WINDSOR RDA CAPITAL FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2021-22	2022-23	2023-24	2024-25
Estimated Beginning Net Assets	$ 758,000	$ 363,080	$ 415,049	$ 479,524
Estimated Revenue	248,720	389,499	397,550	397,550
Transfers-In	-	-	-	-
Estimated Funds Available	1,006,720	752,579	812,599	877,074
Estimated Expenditures	1,815	3,530	5,000	5,000
Transfers-Out	641,825	334,000	328,075	334,000
Total Est. Expenditures & Transfers-Out	643,640	337,530	333,075	339,000
Estimated Ending Net Assets	$ 363,080	$ 415,049	$ 479,524	$ 538,074

EXPLANATION OF RESERVES

	2021-22	2022-23	2023-24	2024-25
Reserved for the Dissolution of the Agency	$ 363,080	$ 415,049	$ 479,524	$ 538,074
Net Assets Held in Trust	$ 363,080	$ 415,049	$ 479,524	$ 538,074

SUCCESSOR AGENCY TO WINDSOR RDA CAPITAL FUND
REVENUE SUMMARY

	2021-22 ACTUAL REVENUE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
USE OF MONEY & PROPERTY					
3410 Interest On Investments	30,633	22,221	22,000	5,000	5,000
PROPERTY TAX					
3070 Tax Increment Property Taxes	454,855	392,000	367,499	392,550	392,550
OTHER FINANCING SOURCES					
3998 Other Financing Sources	-	-	-	-	-
TOTAL REVENUES	$ 485,488	$ 414,221	$ 389,499	$ 397,550	$ 397,550

SUCCESSOR AGENCY TO WINDSOR RDA CAPITAL FUND - 811
DEPARTMENT SUMMARY

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	1,815	-	3,530	5,000	5,000
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	641,825	334,000	334,000	328,075	334,000
TOTAL	**$ 643,640**	**$ 334,000**	**$ 337,530**	**$ 333,075**	**$ 339,000**

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

		2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
MAINTENANCE & OPERATIONS						
4260	Professional Development	-	-	-	-	-
4235	Depreciation/Amortizn Expense	-	-	-	-	-
4280	Legal Expense	-	-	-	-	-
4450	Professional Services	-	-	-	-	-
4459	Fiscal Agent Fees	1,815	-	3,530	5,000	5,000
4560	Legal and Administrative	-	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS		**$ 1,815**	**$ -**	**$ 3,530**	**$ 5,000**	**$ 5,000**
OTHER FINANCING USES						
4901	Transfer Out-Non-Department	641,825	334,000	334,000	328,075	334,000
4981	Transfer-Out-Rda Cap Proj	-	-	-	-	-
4998	Other Financing Uses	-	-	-	-	-
TOTAL OTHER FINANCING USES		**$ 641,825**	**$ 334,000**	**$ 334,000**	**$ 328,075**	**$ 334,000**
TOTAL EXPENDITURE		**$ 643,640**	**$ 334,000**	**$ 337,530**	**$ 333,075**	**$ 339,000**

HOUSING AGENCY FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2021-22	2022-23	2023-24	2024-25
Estimated Beginning Fund Balance	$ 8,992,503	$ 8,992,503	$ 8,997,503	$ 8,967,503
Estimated Revenue	-	5,000	-	-
Transfers-In	-	-	-	-
Estimated Funds Available	8,992,503	8,997,503	8,997,503	8,967,503
Estimated Expenditures	-	-	30,000	-
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	-	-	30,000	-
Estimated Ending Fund Balance	$ 8,992,503	$ 8,997,503	$ 8,967,503	$ 8,967,503

EXPLANATION OF RESERVES

	2021-22	2022-23	2023-24	2024-25
Reserved for Hoursing	$ 8,992,503	$ 8,997,503	$ 8,967,503	$ 8,967,503
Fund Balance	$ 8,992,503	$ 8,997,503	$ 8,967,503	$ 8,967,503

HOUSING AGENCY FUND REVENUE SUMMARY

	2021-22 ACTUAL REVENUE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
USE OF MONEY & PROPERTY					
3410 Interest On Investments	-	5,000	5,000	-	-
OTHER FINANCING SOURCES					
3998 Other Financing Sources	-	-	-	-	-
TOTAL REVENUES	$ -	$ 5,000	$ 5,000	$ -	$ -

HOUSING AGENCY - 821
DEPARTMENT SUMMARY

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	-	30,000	-	30,000	-
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ -**	**$ 30,000**	**$ -**	**$ 30,000**	**$ -**

DESCRIPTION:

In accordance with Health and Safety Code 34176 (d) the Low and Moderate Income Housing Asset Fund is used to account for housing assets transferred from the former Redevelopment Agency.

SIGNIFICANT CHANGES & EXPENDITURES:

The FY 23-25 budget includes funding to engage Housing Specialists to assist in the administration of existing loans.

HOUSING AGENCY - 821
DEPARTMENT DETAIL

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
MAINTENANCE & OPERATIONS					
4280 Legal Expense	-	-	-	-	-
4452 Contractual Services	-	30,000	-	30,000	-
TOTAL MAINTENANCE & OPERATIONS	**$ -**	**$ 30,000**	**$ -**	**$ 30,000**	**$ -**
TOTAL EXPENDITURE	**$ -**	**$ 30,000**	**$ -**	**$ 30,000**	**$ -**

SUCCESSOR AGENCY TO WINDSOR RDA DEBT RETIREMENT FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2021-22	2022-23	2023-24	2024-25
Estimated Beginning Net Assets	$ 263,389	$ 911,464	$ 959,644	$ 953,169
Estimated Revenue	13	-	-	-
Transfers-In	641,825	367,499	328,075	334,000
Estimated Funds Available	905,227	1,278,963	1,287,719	1,287,169
Estimated Expenditures	(6,237)	319,319	334,550	329,875
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	(6,237)	319,319	334,550	329,875
Estimated Ending Net Assets	$ 911,464	$ 959,644	$ 953,169	$ 957,294

EXPLANATION OF RESERVES

	2021-22	2022-23	2023-24	2024-25
Reserved for the Retirement of Debt	$ 911,464	$ 959,644	$ 953,169	$ 957,294
Net Assets Held in Trust	$ 911,464	$ 959,644	$ 953,169	$ 957,294

SUCCESSOR AGENCY TO WINDSOR RDA DEBT RETIREMENT FUND REVENUE SUMMARY

		2021-22 ACTUAL REVENUE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
USE OF MONEY & PROPERTY						
3410	Interest On Investments	13	-	-	-	-
OTHER FINANCING SOURCES						
3981	Transfer In - Successor Agency	641,825	392,000	367,499	328,075	334,000
3998	Other Financing Sources	-	-	-	-	-
TOTAL REVENUES		$ 641,838	$ 392,000	$ 367,499	$ 328,075	$ 334,000

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

	2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	(6,237)	334,000	319,319	334,550	329,875
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ (6,237)**	**$ 334,000**	**$ 319,319**	**$ 334,550**	**$ 329,875**

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

		2021-22 ACTUAL EXPENSE	2022-23 AMENDED BUDGET	2022-23 ESTIMATE TO 6/30/23	2023-24 ADOPTED BUDGET	2024-25 ADOPTED BUDGET
MAINTENANCE & OPERATIONS						
4225	L/T Prin-Equipment Cop'S	295,000	310,000	310,000	320,000	325,000
4226	L/T Int - Equipment Cop'S	(6,237)	24,000	9,319	14,550	4,875
4227	Bond Cost (2014 TAB Refunding)	-	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS		**$ 288,763**	**$ 334,000**	**$ 319,319**	**$ 334,550**	**$ 329,875**
OTHER FINANCING USES						
4983	Transfer-Out-General Fund	-	-	-	-	-
4998	Other Financing Uses	-	-	-	-	-
TOTAL OTHER FINANCING USES		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURE		**$ 288,763**	**$ 334,000**	**$ 319,319**	**$ 334,550**	**$ 329,875**

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 Council goal setting session 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/June, 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. 3864-23

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF WINDSOR ADOPTING THE CAPITAL IMPROVEMENT PROGRAM FOR FY 2023-2028

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 2023-2028; and

WHEREAS, on June 13, 2023, 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 3, 2023, the Town Council reviewed, accepted public comment and considered the Preliminary Fiscal Years 2023-2028 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 2023-2028 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 2023-2028.

PASSED, APPROVED AND ADOPTED this 21st day of June 2023, by the following vote:

AYES: **COUNCILMEMBERS FUDGE, WALL, VICE MAYOR SALMON AND MAYOR REYNOZA**
NOES: **NONE**
ABSTAIN: **NONE**
ABSENT: **COUNCILMEMBER POTTER**

ROSA REYNOZA, MAYOR

ATTEST:

IRENE CAMACHO-WERBY, TOWN CLERK

RESOLUTION NO. 742-23

A RESOLUTION OF THE PLANNING COMMISSION OF THE TOWN OF WINDSOR

FINDING THE PROPOSED FY 2023-2028 CAPITAL IMPROVEMENT PROGRAM IN CONFORMITY WITH THE TOWN OF WINDSOR 2040 GENERAL PLAN

WHEREAS, the Town of Windsor proposes to adopt the FY 2023-2028 Capital Improvement Program; and

WHEREAS, the Capital Improvement Program is designed to serve as both a financial and project planning document; and

WHEREAS, Government Code Section 65401 requires that the Planning Commission review all capital projects that will be planned, initiated or constructed during the ensuing fiscal years for conformity with the General Plan; and

WHEREAS, Government Code Section 65402 requires that real property acquisition or disposition, street vacation or abandonment, public building or structure construction be consistent with the general plan as to location, purpose and extent; and

WHEREAS, the Preliminary Capital Improvement Program identifies various potential public projects, which are consistent with the Town of Windsor 2040 General Plan; and

WHEREAS, the Town of Windsor Proposed FY 2023-2028 Capital Improvement Program is not a project subject to review under the California Environmental Quality Act.

NOW THEREFORE, BE IT RESOLVED that the Planning Commission of the Town of Windsor reviewed the proposed FY 2023-28 Capital Improvement Program and finds the program conforms with the Town of Windsor 2040 General Plan.

PASSED, APPROVED and ADOPTED this 13th day of June 2023 by the following vote:

AYES:	**COMMISSIONER RICHARDS/M, COMMISSIONER LEASURE/2ND, COMMISSIONER ZAHNER, CHAIR FORTINO-DICKSON**
NOES:	**NONE**
ABSTAIN:	**NONE**
ABSENT:	**VICE CHAIR KUBOTA**

Gina Fortino-Dickson (Jun 14, 2023 11:08 PDT)

CHAIR FORTINO-DICKSON