

Adopted Budget



Town of Windsor, California

Fiscal Years 2021 – 2022 and 2022 – 2023

TOWN OF WINDSOR
ADOPTED OPERATING BUDGET
FISCAL YEARS 2021-22 & 2022-23

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Jeneen Peterson, Administrative Services Director

Michael Raasch, Police Chief
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FISCAL YEARS 2021-23
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
240 – Fire Mitigation Fund

Debt Service Funds
310 – Debt Service Fund

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

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

Date: June 16, 2021

To: Honorable Mayor and Members of Town Council

Subject: **2021-23 Adopted Budget Message**

The Town is pleased to present the Adopted Budget for the two years beginning July 1, 2021 and ending June 30, 2023.

The Fiscal Year 2021-23 Adopted Budget consists of two one-year fiscal budgets. This format complies with the administrative requirements of Section 1-4-170 of the Town of Windsor Code, which calls for an annual budget for the Town Council's approval.

Overall, the FY2021-23 Adopted Budget includes $147M in appropriations made up of a $108M operating budget, a $3.5M debt service budget and a $35M capital expenditures budget.

In addition to a two-year operating budget, a five-year 2021-26 Capital Improvement Program (CIP) is being adopted by the Town Council.

Financial Management Policies

The Adopted 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 FY2021-23 Adopted Budget:

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

Additionally, Council took the initiative this budget cycle to adopt the Guiding Budget Principles. The Town Council established 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.

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

Fiscal Years 2019-21

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

The Town endured a number of significant events over the last two years, including, but not limited to the Kincade Fire which affected a Town-wide evacuation and temporary closure of the Town; a pandemic induced shelter-in-place order that lasted for months, and recent turnovers on the Town Council and the Town's boards and commissions.

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

- Completion of exclusive negotiating contract with The Robert Green Company as part of Civic Center Project
- Civic Center and hotel preferred development concept selected and submitted
- Construction of Windsor Veterans Village, an affordable housing project, set to complete summer 2021
- Completed construction of floating solar panel project
- Implementation of Integrated Pest Management (IPM) program
- Adopted Climate Emergency Resolution
- Adopted Zero-Waste Resolution
- Appointed and/or promoted new Town Manager, Town Attorney, Police Chief, Parks and Recreation Director, Administrative Services Director, Community Development Director, Public Works Director, Economic Development Manager, and Building Official
- Completed update to the multi-jurisdictional Local Hazard Mitigation Plan to prioritize fire preparedness measures
- Completed Action Plan and community awareness campaign for PG&E's Public Safety Power Shutoff program
- Completed underground utility work for roundabout with final construction commencing July 2021
- Secured over $6.5M in grants and contributions toward the roundabout/Smart Train infrastructure
- Finalizing lease revenue bond issuance of $3.5M for roundabout project
- Completed VoIP phone system to cloud conversion
- Implemented NeoGov Human Resources management software
- Implemented an Electronic System for filing of FPPC mandated Conflict of Interest Forms 700
- Completed negotiations on long-term contract for police services with Sheriff's Office
- Completed new contract with North Bay Animal Services for provision of Animal Control Services
- Completed updates to traffic and drainage development impact fees
- Completed water and wastewater rate study and adoption of new rates

For the Adopted budget, Town Departments were directed to prepare sustainable expenditure plans for Fiscal Years 2021-23 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. Revenue growth has stabilized, however, expenditures have significantly outpaced this growth. Due to this, all department requests that were submitted during the budget preparation process were not able to be brought forward for a recommendation of funding.

Fiscal Outlook

The Town is experiencing substantial increases in cost of operations, to include increased insurance rates, increased cost of public safety, unfunded pension liabilities, housing and legal mandates, and maintenance of aging infrastructure. Revenues are slowly recovering from the pandemic, with the expectation that we will reach pre-pandemic levels by Fiscal Year 2024 or 2025. The increased costs have created a structural deficit in our operating revenues relative to our operating expenses. Council has directed staff to research budget strategies to address this deficit- including reducing expenditures, capitalizing on opportunities to realize operational efficiencies, and exploring the possibility of presenting a tax measure for voter approval - with an anticipated implementation of Fiscal Year 2023/2024.

To bridge the structural deficit caused by pandemic related impacts and increased operating expenditures, the budget incorporates use of funds from the American Rescue Plan Act (ARPA). ARPA was signed into law on March 11, 2021. It is currently estimated that the Town is eligible to receive a one-time $6.5M allocation, distributed in two tranches (July 2021 and July 2022). 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.

The ARPA funds are fully appropriated in the budget and exhausted by the end of Fiscal Year 2023.

Town Council's Goals and Strategies

On March 13, 2021, the Town Council and Town Manager participated in a biennial facilitated goal setting session. Major priorities were set, many of which are mandated, non-discretionary and require some level of ongoing support in future years. Priorities set by Council include environmental and financial sustainability; affordable housing; inclusion and community engagement; organizational/system infrastructure improvement; emergency preparedness; Civic Center; and SMART train infrastructure.

The summary list of 2021-22 priorities and strategies are below:

Priority
Civic Center
SMART Train Infrastructure
Housing/Affordable Housing
Environmental Sustainability
Emergency Preparedness
Organizational Systems/Infrastructure
Financial Sustainability
Bike/Pedestrian Connectivity Improvements
Inclusion and Community Engagement

The Council's top three priorities are: Housing/Affordable Housing, Environmental Sustainability (with a comment that bike/pedestrian connective improvements contribute to environmental sustainability) and Financial Sustainability.

General Fund

The General Fund is the principal accounting entity and funding source for the Town's general services and programs but only to the extent that revenues are available to fund those services. The General Fund's Adopted Budget for the FY2021-23 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
2021-23 Adopted Budget
General Fund

	FY2021-22	FY2022-23	Total
Revenues	$ 23,015,615	$ 24,153,264	$ 47,168,879
Operating Expenditures	(20,863,070)	(20,631,792)	(41,494,861)
Operating Surplus/(Deficit)	*2,152,545*	*3,521,472*	*5,674,018*
One-Time Costs and Expenditures	(561,532)	(224,000)	(785,532)
Transfer Outs	(3,305,916)	(2,805,439)	(6,111,355)
Fund Balance, Beginning of Year	6,569,239	4,854,337	-
Fund Balance, End of Year	4,854,337	5,346,370	5,346,370
Fund Balance as % of Total Expenditures	23%	26%	
Minimum Balance Surplus/(Deficit)*	$ (576,430)	$ 88,422	$ (488,009)

General Fund revenues in the FY2021-23 biennium are estimated at $47.2M. Revenues are estimated to gradually increase from $23M in FY2021-22 to $24.2M in FY2022-23.

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 adopted, the General Fund ending fund balance is $5.3M, representing 26% of annual expenditures. This is a decrease compared to the projected FY2020-21 ending fund balance of $6.6M, which represents a 32% reserve. The decrease in fund balance is primarily attributable to reduced revenue streams from pandemic induced recession, increased costs of operations, implementation of deferred programs, and the issuance of new debt. The ending fund balance for the FY2021-23 Adopted Budget is compliant with the Town Council's Financial Management Policy of sustaining a fund balance of at least 25% of operating expenditures.

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

1. Revenue. Revenue projections have been made for the FY2021-23 biennium based on reasonable growth and economic assumptions. Some revenues are assumed to stabilize, while others are in recovery mode from the pandemic. Below is an outline by major revenue category:
    a. Property Tax: The local property tax base remains stable, with consistent revenue of approximately $8M over the last three fiscal years. The budget reflects growth of 3.5% annually.
    b. Sales Tax: Sales tax projections for FY2021-23 show moderate increases in revenue as Town businesses reopen after the pandemic shelter in place orders.

Additional factors affecting sales tax include shifts in spending patterns to online retailers. Purchases for online sales go into a pool rather than point of delivery, which potentially reduces revenues.

c. Transient Occupancy Tax: Revenues were significantly impacted by the shelter in place orders related to the pandemic. Recovery is slow in this sector, with revenues not anticipated to reach pre-pandemic levels until Fiscal Year 2024.
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 FY2021-23 actuals.

2. Personnel. Department requests were made to keep up with increased mandates and workload, however, to reduce expenditures and maintain fund balance reserves, we did not propose their addition in this budget cycle.

3. Capital Projects and Bond Proceeds. The adopted budget includes bond financing of up to $3.5M for the Windsor River Road/Windsor Road roundabout and preparation for SMART. The Town obtained over $6M in grant funding and contributions to partially cover costs of this project. The remaining project costs, and grant matching funds, will be covered by the bond financing. The projected loan is anticipated to cost $275K annually over the next 15 years.

Staff has been directed to return to sustainable operations while maintaining service levels. The Town remains flexible and will continue to adjust as economic conditions drive service levels and business needs. These business drivers and any other significant changes or expenditures are discussed on departmental expenditure summaries in the attached Adopted Operating Budget.

Water and Water Reclamation Funds

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

The financial plans support requirements to maintain net revenues at a defined level to comply with debt covenants. In 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. Appropriations have been made from these funds in this biennium to cover increased costs related to unfunded pension liabilities. The use of the funds allows the departments to remain in compliance with debt covenant restrictions.

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 Adopted Operating Budget:

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

2. Operations Personnel. Staff is proposing the addition of one new employee. The position is an Electrician and Instrumentation Technician 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 NPDES permit compliance. This position is 100% funded by Wastewater Fund.

Water Operating Fund.
Exhibit II below summarizes the FY2021-23 Adopted Budget for the Water Operating Fund budget. The fund balance is projected to increase from $7.5M in FY2021-22 to $8.1M in FY2022-23.

Exhibit II
2021-23 Adopted Budget
Water Operating Fund

	FY2021-22	FY2022-23	Total
Revenues	$ 8,746,922	$ 9,168,768	$ 17,915,690
Operating Expenditures	(8,283,693)	(8,418,788)	(16,702,482)
Operating Surplus / (Deficit)	*463,228*	*749,980*	*1,213,208*
One-Time Costs and Expenditures	*(2,016)*	*(750)*	*(2,766)*
Transfer Outs	*(111,522)*	*(103,881)*	*(215,404)*
Fund Balance, Beginning of Year	7,115,344	7,465,034	-
Fund Balance, End of Year	7,465,034	8,110,383	8,110,383

Water Reclamation Operating Fund.
Exhibit III below summarizes the FY2021-23 Adopted Budget for the Water Reclamation Operating Fund budget. The fund balance is projected to drop to $3.8M in FY2022-23.

Exhibit III
2021-23 Adopted Budget
Water Reclamation Operating Fund

	FY2021-22	FY2022-23	Total
Revenues	$ 11,109,196	$ 11,460,872	$ 22,570,067
Operating Expenditures	(11,814,150)	(11,215,589)	(23,029,739)
Operating Surplus / (Deficit)	*(704,955)*	*245,283*	*(459,672)*
One-Time Costs and Expenditures	*(42,016)*	*(40,750)*	*(82,766)*
Transfer Outs	*(117,714)*	*(110,073)*	*(227,788)*
Fund Balance, Beginning of Year	4,562,306	3,697,621	-
Fund Balance, End of Year	3,697,621	3,792,080	3,792,080

Conclusion

As the economy continues to stabilize, the Town will monitor impacts to revenue sources and maintain an awareness of new mandates requiring ongoing staff time and resources. Staff will continue to update revenue and expense projections on a regular basis as a key part of the Town's financial planning, in order to maintain fiscal sustainability and enable a sound financial future for service delivery. Periodic budget updates are scheduled semiannually during the FY2021-23 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.

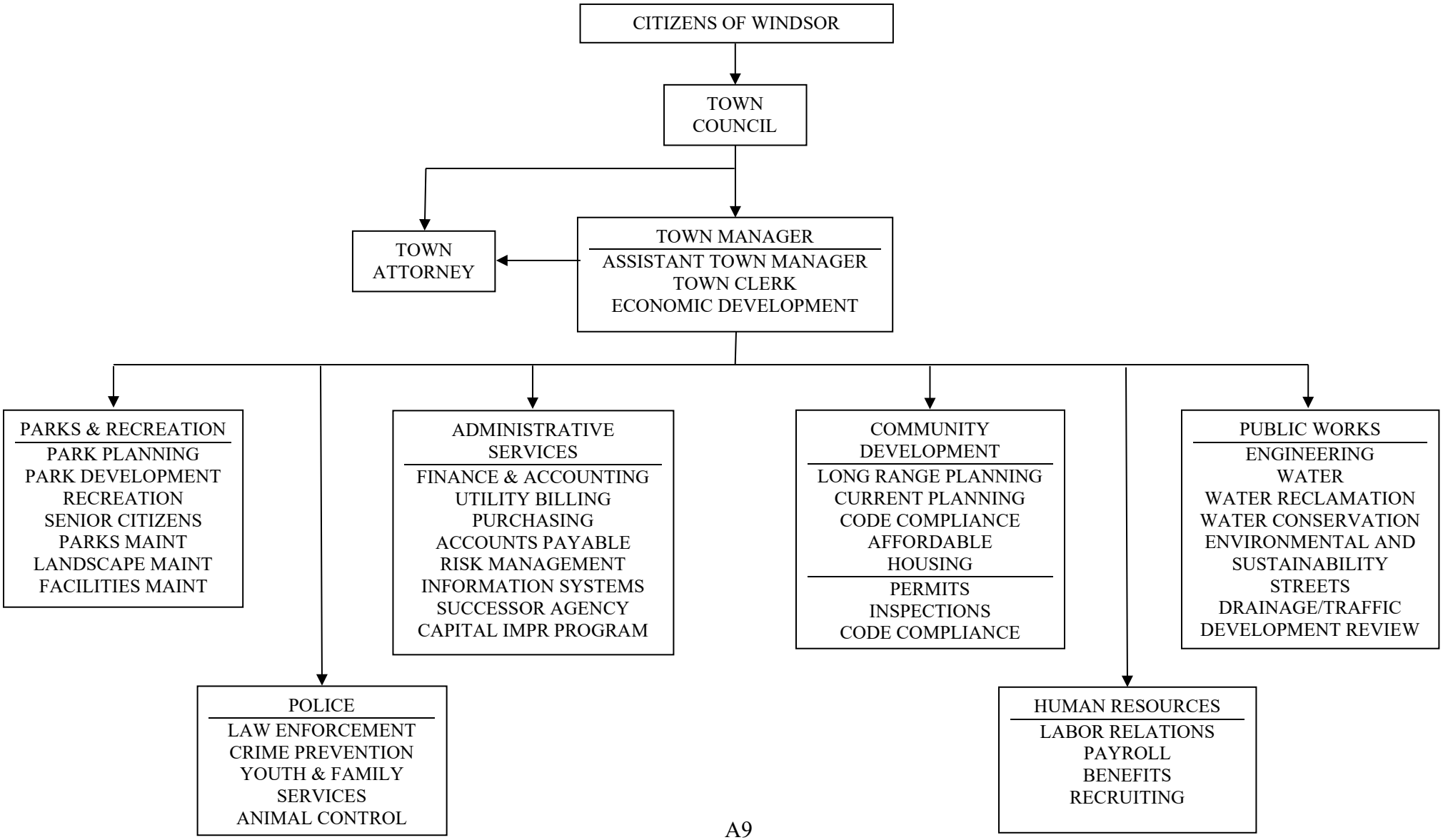
Ken MacNab
Town Manager

Jeneen Peterson
Administrative Services Director

Katie Edgar
Finance Manager

ATTACHMENT D

TOWN OF WINDSOR
ORGANIZATIONAL CHART



CAPITAL IMPROVEMENT PROGRAM
FY 2021-22 & FY 2022-23
CAPITAL PROJECTS

CIP Section	Funding	Project	FY 2021-22	FY 2022-23	Total
Parks & Facility Maintenance					
	Measure M	Dog Park	55,000	-	55,000
	Park Development	Esposti Park Improvements	-	25,000	25,000
	Park Development & Grants	Keiser Park Improvements	900,000	1,300,000	2,200,000
	Park Development, Measure M & Grants	Pickleball Courts at Hiram Lewis Park	255,000		255,000
	Capital Replacement	Senior Center Facility Improvements	405,000		405,000
		Subtotal	**1,615,000**	**1,325,000**	**2,940,000**
Storm Drainage					
	Drainage Mitigation Fund	Old Redwood Highway at Dawn Way Drainage Improvements	1,046,000	-	1,046,000
	Drainage Mitigation Fund	Shiloh Road at Caletti Avenue Drainage Improvements	47,000	215,000	262,000
	Drainage Mitigation Fund	Hall Park Detention Basin	1,944,000	-	1,944,000
	Drainage Mitigation Fund	Shiloh Road/Pruitt Creek Twin Culvert Erosion Control	-	77,000	77,000
	Drainage Mitigation Fund	Windsor Creek Flood Control Project	-	69,000	69,000
		Subtotal	**3,037,000**	**361,000**	**3,398,000**
Transportation					
	Measure M, Gas Tax & General Fund	FY 2021-2023 Town Wide Street Resurfacing	960,000	800,000	1,760,000
	Tribal Contribution & Bond Proceeds	Windsor River Road/Windsor Road Intersection Improvements	8,906,626	-	8,906,626
	TDA Article 3	Crosswalk Enhancements at Starr Road and Stellar Lane	98,000	-	98,000
	General Fund & CDBG	Starr Road Sidewalk Improvements South of Starr View Drive	98,000	-	98,000
	Traffic Mitigation, General Fund	Arata Lane Interchange Phase 2B for Los Amigos Road Realignm	855,000	-	855,000
	HSIP Grant & General Fund	Crosswalk Enhancement at Brooks Road South at Natalie Drive	270,600	-	270,600
	General Fund	Townwide Streetlight LED Retrofit	187,500	187,500	375,000
	Traffic Mitigation Fund & General Fund	Downtown Pedestrian & Bicycle Crossing of US 101 Phase 1	500,000	-	500,000
		Subtotal	**11,875,726**	**987,500**	**12,863,226**
Water					
	Water Capital Fund	Townwide Advanced Metering Infrastructure (AMI)	600,000	-	600,000
	Water Capital Fund	Mitchell Lane Pump Station Upgrades	168,000	-	168,000
	Water Capital Fund & OES Grant	Shiloh Tank Sites 1 and 2 Upgrades	466,000	-	466,000
	Water Capital Fund	ALWSZ Recycled Water Pump Station Rehabilitation	310,000	-	310,000
	Water Capital Fund	Meter Flow Testing Improvements at Russian River Well Field	54,000	319,000	373,000
	Water Capital Fund & Water Grants	Wild Oak Water Service Replacements	-	953,000	953,000
	Water Capital Fund	New Well at Russian River Well Field	-	100,000	100,000
	Water Capital Fund	North Windsor Supply Well	-	140,000	140,000
		Subtotal	**1,598,000**	**1,512,000**	**3,110,000**
Water Reclamation					
	Water Rec Capital Fund	Influent Wet Well Screen at Water Reclamation Facility (WRF)	1,195,000	300,000	1,495,000
	Water Rec Capital Fund	ALWSZ Sewer Connection	310,000	-	310,000
	Water Rec Capital Fund	Ultraviolet (UV) System Replacement	2,668,000	-	2,668,000
	Water Rec Capital Fund	Aeration Basin	1,700,000	3,200,000	4,900,000
	Water Rec Capital Fund	Rehabilitate Secondary Clarifiers at Water Reclamation Facility (W	97,000		97,000
	Water Rec Capital Fund	Electrical Meters at the Water Reclamation Facility	50,000	50,000	100,000
	Water Rec Capital Fund	Supervisory Control and Data Acquisition System Upgrade	250,000		250,000
	Water Rec Capital Fund	Storage Pond Berm Repair	70,000	70,000	140,000
	Water Rec Capital Fund	SS-1 Windsor River Road to Water Reclamation Facility	-	850,000	850,000
	Water Rec Capital Fund	SS-3 Hembree Lane	-	222,000	222,000
		Subtotal	**6,340,000**	**4,692,000**	**11,032,000**
		TOTAL ALL PROJECTS	**$ 24,465,726**	**$ 8,877,500**	**$ 33,343,226**

Town of Windsor

Guiding Budget Principles for
FY 2021-22 and FY 2022-23 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.

FUND BALANCE PROJECTION
2021-23 ADOPTED BUDGET
ALL FUNDS

	EST FUND BALANCE @ 07/01/21	2021-23 ESTIMATED REVENUES	2021-23 TRANSFERS-IN	EST FUNDS AVAILABLE FOR BUDGET	2021-23 OPERATING BUDGET	2021-23 DEBT SERVICE	2021-23 CAPITAL PROJECTS	2021-23 TRANSFERS-OUT	2021-23 TOTAL BUDGET	EST FUND BALANCE @ 06/30/23
GENERAL FUND										
TOWN COUNCIL					$ 573,315	$ -	$ -	$ -	$ 573,315	
TOWN MANAGER					2,757,077	-	-	-	2,757,077	
HUMAN RESOURCES					887,430	-	-	-	887,430	
NONDEPARTMENTAL					2,817,784	-	-	2,157,741	4,975,525	
ADMINISTRATIVE SERVICES					2,228,323	-	5,532	-	2,233,855	
POLICE					17,626,267	-	-	-	17,626,267	
COMMUNITY DEVELOPMENT					4,160,465	-	-	-	4,160,465	
ENGINEERING					3,809,160	-	691,000	550,000	5,050,160	
SENIOR CENTER					703,408	-	-	255,985	959,393	
PARKS					70,749	-	89,000	2,433,890	2,593,640	
FACILITIES					1,218,238	-	-	-	1,218,238	
PUBLIC ART					-	-	-	-	-	
STREETS & DRAINAGE					550,785	-	-	712,202	1,262,987	
RECREATION					3,645,895	-	-	1,537	3,647,432	
ANIMAL CONTROL					445,966	-	-	-	445,966	
GENERAL FUND	6,569,239	$ 40,679,285	$ 6,489,594	$ 53,738,119	41,494,861	-	785,532	6,111,355	48,391,749	5,346,370
SPECIAL REVENUE FUNDS										
GAS TAX FUND	386,277	2,630,932	300,000	3,317,210	2,033,985	-	1,260,000	-	3,293,985	23,225
TRANSPORTATION GRANT FUND	501,235	6,357,972	3,100,000	9,959,207	-	-	9,905,226	-	9,905,226	53,981
ARPA FUND	-	6,489,594	-	6,489,594	-	-	-	6,489,594	6,489,594	-
GRANT FUND	-	177,000	-	177,000	-	-	177,000	-	177,000	-
ASSET FORFEITURE FUND	42,866	-	-	42,866	30,000	-	-	-	30,000	12,866
MOBILE HOME RENT STABILIZATION FUND	45,736	-	-	45,736	-	-	-	-	-	45,736
LIGHTING & LANDSCAPING ASSESSMENT DISTRICT	119,934	1,767,383	3,102,077	4,989,394	4,877,880	-	-	-	4,877,880	111,515
LIGHTING & LANDSCAPING ASSESSMENT DISTRICT #2	24,142	266,853	-	290,994	236,885	-	-	-	236,885	54,109
1982 BENEFIT ASSESSMENT DISTRICT FUND	205,758	112,452	-	318,210	106,158	-	-	-	106,158	212,052
STABILIZATION FUND	2,041,286	-	-	2,041,286	-	-	-	-	-	2,041,286
ABANDONED VEHICLE ABATEMENT PROGRAM FUND	183,806	26,000	-	209,806	18,030	-	-	-	18,030	191,776
COMMUNITY DEVELOPMENT BLOCK GRANT FUND	2,043	62,000	-	64,043	-	-	62,000	-	62,000	2,043
PUBLIC, EDUCATION & GOVERNMENTAL GRANT FUND	309,385	120,000	-	429,385	101,000	-	40,000	-	141,000	288,385
STRONG MOTION EDUCATION AND DATA FUND	7,312	-	-	7,312	-	-	-	-	-	7,312
INCLUSIONARY HOUSING	1,063,421	-	-	1,063,421	556,000	-	-	-	556,000	507,421
CAPITAL REPLACEMENT FUND - IT/OTHER	71,235	-	330,000	401,235	-	-	362,750	-	362,750	38,485
CAPITAL REPLACEMENT FUND - PARKS & RECREATION	30,411	-	540,000	570,411	-	-	540,000	-	540,000	30,411
CAPITAL REPLACEMENT FUND - NON DEPARTMENTAL	716,059	-	-	716,059	-	-	-	700,000	700,000	16,059
CAPITAL REPLACEMENT FUND - PUBLIC WORKS	666,341	-	-	666,341	-	-	84,500	-	84,500	581,841
PUBLIC ART FUND	126,233	-	-	126,233	124,000	-	-	-	124,000	2,233
PUBLIC FACILITIES FUND	20,693	210,000	-	230,693	-	-	-	138,506	138,506	92,187
WINDSOR HOMETOWN HEROES	446	1,600	1,537	3,583	1,670	-	-	-	1,670	1,913
TREE REMOVAL MITIGATION FUND	483,219	5,000	-	488,219	293,288	-	-	-	293,288	194,932
POOL CREEK MAINTENANCE FUND	9,133	-	-	9,133	-	-	-	-	-	9,133
MEASURE M - PARKS	461,700	595,188	-	1,056,888	186,723	-	110,000	-	296,723	760,165
CAPITAL PROJECTS FUND										
TRAFFIC MITIGATION FUND	1,825,703	180,000	-	2,005,703	309,807	-	891,250	-	1,201,057	804,647
PARK DEVELOPMENT FUND	860,965	1,610,000	-	2,470,965	121,290	-	2,278,000	-	2,399,290	71,676
RECREATION DEVELOPMENT FUND	73,359	-	-	73,359	-	-	-	-	-	73,359
TRAILS DEVELOPMENT FUND	28,921	-	-	28,921	-	-	-	-	-	28,921
OPEN SPACE DEVELOPMENT FUND	276	-	-	276	-	-	-	-	-	276
DRAINAGE MITIGATION FUND	3,788,423	270,000	-	4,058,423	87,000	-	3,398,000	-	3,485,000	573,423
POLICE MITIGATION FUND	35,851	-	-	35,851	-	-	-	-	-	35,851
FIRE MITIGATION FUND	81,615	30,300	-	111,915	-	-	-	-	-	111,915

	EST FUND BALANCE @ 07/01/21	2021-23 ESTIMATED REVENUES	2021-23 TRANSFERS-IN	EST FUNDS AVAILABLE FOR BUDGET	2021-23 OPERATING BUDGET	2021-23 DEBT SERVICE	2021-23 CAPITAL PROJECTS	2021-23 TRANSFERS-OUT	2021-23 TOTAL BUDGET	EST FUND BALANCE @ 06/30/23
DEBT SERVICE FUND	3,424,140	-	1,444,814	4,868,954	555,000	894,814	-	2,400,000	3,849,814	1,019,140
ENTERPRISE FUNDS										
WATER RECLAMATION FUND										
ADMINISTRATION/OPERATIONS/MAINTENANCE	4,562,306	21,992,447	577,620	27,132,373	21,793,074	1,236,665	82,766	227,788	23,340,293	3,792,080
CAPITAL PROJECTS	3,598,699	10,356,657	-	13,955,357	531,500	-	11,767,250	-	12,298,750	1,656,607
STABILIZATION FUND	371,500	-	-	371,500	-	-	-	371,500	371,500	-
WATER FUND										
ADMIN/OPERATIONS/CONSERVATION/MAINT	7,115,344	17,542,097	373,593	25,031,034	15,980,748	721,734	2,766	215,404	16,920,651	8,110,383
CAPITAL PROJECTS	7,979,724	510,728	425,184	8,915,636	177,500	-	3,299,000	167,473	3,643,973	5,271,664
STABILIZATION FUND	1,678,549	-	-	1,678,549	-	-	-	472,500	472,500	1,206,049
		-								
SUCCESSOR AGENCY										
CAPITAL FUND	10,529	822,406	-	832,934	-	-	-	662,075	662,075	170,859
HOUSING AGENCY	543,294	10,000	-	553,294	60,000	-	-	-	60,000	493,294
DEBT RETIREMENT	1,570,716	-	778,075	2,348,791	-	662,075	-	-	662,075	1,686,716
GRAND TOTAL-ALL FUNDS	$ 51,637,828	$ 112,825,894	$ 17,462,494	$ 181,926,216	$ 89,676,399	$ 3,515,288	$ 35,046,040	$ 17,956,194	$ 146,193,921	$ 35,732,295

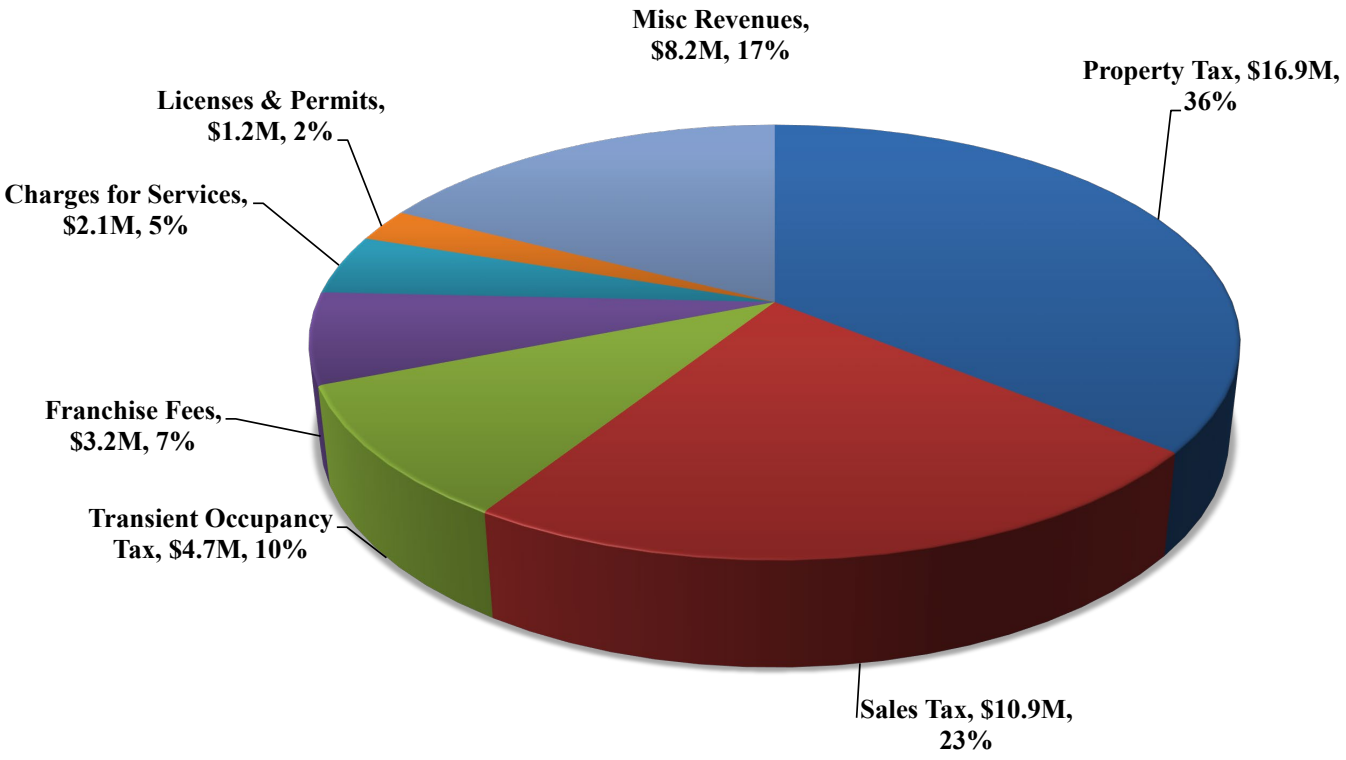
SUMMARY SCHEDULE OF REVENUE
2021-23 ADOPTED BUDGET
ALL FUNDS

	2019-20 ACTUAL	2020-21 ESTIMATE	2021-22 PROPOSED	2022-23 PROPOSED
GENERAL FUND	$ 19,047,994	$ 18,184,309	$ 23,015,615	$ 24,153,264
GAS TAX FUND	$ 1,257,863	1,190,808	1,451,073	1,479,859
TRANSPORTATION GRANT FUND	$ 229,344	847,380	9,196,284	261,688
ARPA FUND	$ -	-	3,244,797	3,244,797
GRANT FUND	$ -	310,000	177,000	-
ASSET FORFEITURE FUND	$ -	-	-	-
MOBILE HOME RENT STABILIZATION FUND	$ -	-	-	-
LIGHTING & LANDSCAPING ASSESSMENT DISTRICT	$ 2,223,722	2,261,412	2,448,461	2,421,000
LIGHTING & LANDSCAPING ASSESSMENT DISTRICT #2	$ 92,088	123,754	132,105	134,747
1982 BENEFIT ASSESSMENT DISTRICT FUND	$ 59,750	67,907	55,532	56,920
STABILIZATION FUND	$ -	-	-	-
ABANDONED VEHICLE ABATEMENT PROGRAM FUND	$ 10,599	13,000	13,000	13,000
COMMUNITY DEVELOPMENT BLOCK GRANT FUND	$ 52,757	-	62,000	-
PUBLIC, EDUCATION & GOVERNMENTAL GRANT FUND	$ 151,988	60,000	60,000	60,000
STRONG MOTION EDUCATION AND DATA FUND	$ 279	-	-	-
INCLUSIONARY HOUSING	$ -	-	-	-
CAPITAL REPLACEMENT FUND - IT/OTHER	$ 80,000	150,000	180,000	150,000
CAPITAL REPLACEMENT FUND - PARKS & RECREATION	$ 100,000	100,000	420,000	120,000
CAPITAL REPLACEMENT FUND - NON DEPARTMENTAL	$ 100,000	800,000	-	-
CAPITAL REPLACEMENT FUND - PUBLIC WORKS	$ -	-	-	-
PUBLIC ART	$ -	-	-	-
PUBLIC FACILITIES FUND	$ 28,585	87,904	105,000	105,000
WINDSOR HOMETOWN HEROES	$ 810	800	2,337	800
TREE REMOVAL MITIGATION FUND	$ 12,500	-	2,500	2,500
POOL CREEK MAINTENANCE FUND	$ -	-	-	-
MEASURE M - PARKS	$ 258,371	269,859	300,094	295,094
TRAFFIC MITIGATION FUND	$ 121,804	646,201	90,000	90,000
PARK DEVELOPMENT FUND	$ 32,728	662,036	680,000	930,000
RECREATION DEVELOPMENT FUND	$ 2,410	65,365	-	-
TRAILS DEVELOPMENT FUND	$ 11,622	15,928	-	-
OPEN SPACE DEVELOPMENT FUND	$ 16	232	-	-
DRAINAGE MITIGATION FUND	$ 93,695	323,960	135,000	135,000
POLICE MITIGATION FUND	$ 1,000	6,217	-	-
FIRE MITIGATION FUND	$ 15,342	57,946	15,150	15,150
DEBT SERVICE FUND	$ 541,648	4,242,043	723,021	721,793
UTILITIES FUND-WATER RECLAMATION				
ADMINISTRATION/OPERATIONS/MAINTENANCE	$ 9,609,658	9,968,580	11,109,196	11,460,872
REPLACEMENT & REHABILITATION	$ -	-	-	-
CAPITAL PROJECTS	$ 2,220,586	575,460	10,177,217	179,440
STABILIZATION FUND	183,000	188,500	-	-
	12,013,244	10,732,540	21,286,413	11,640,312
UTILITIES FUND-WATER				
ADMIN/OPERATIONS/CONSERVATION/MAINT	$ 8,198,605	8,300,606	8,746,922	9,168,768
REPLACEMENT & REHABILITATION	$ -	-	-	-
CAPITAL PROJECTS	$ 945,785	1,386,554	467,667	468,245
STABILIZATION FUND	600,900	206,900	-	-
	9,745,290	9,894,060	9,214,589	9,637,013
SUCCESSOR AGENCY				
CAPITAL FUND	$ 485,488	389,499	408,185	414,221
HOUSING AGENCY	$ -	5,000	5,000	5,000
DEBT RETIREMENT	$ 1,931,400	367,499	386,075	392,000
	2,416,888	761,998	799,260	811,221
GRAND TOTAL-ALL FUNDS	$ 48,702,339	$ 51,875,660	$ 73,809,230	$ 56,479,158

SUMMARY SCHEDULE OF EXPENDITURES
2021-23 ADOPTED BUDGET
ALL FUNDS

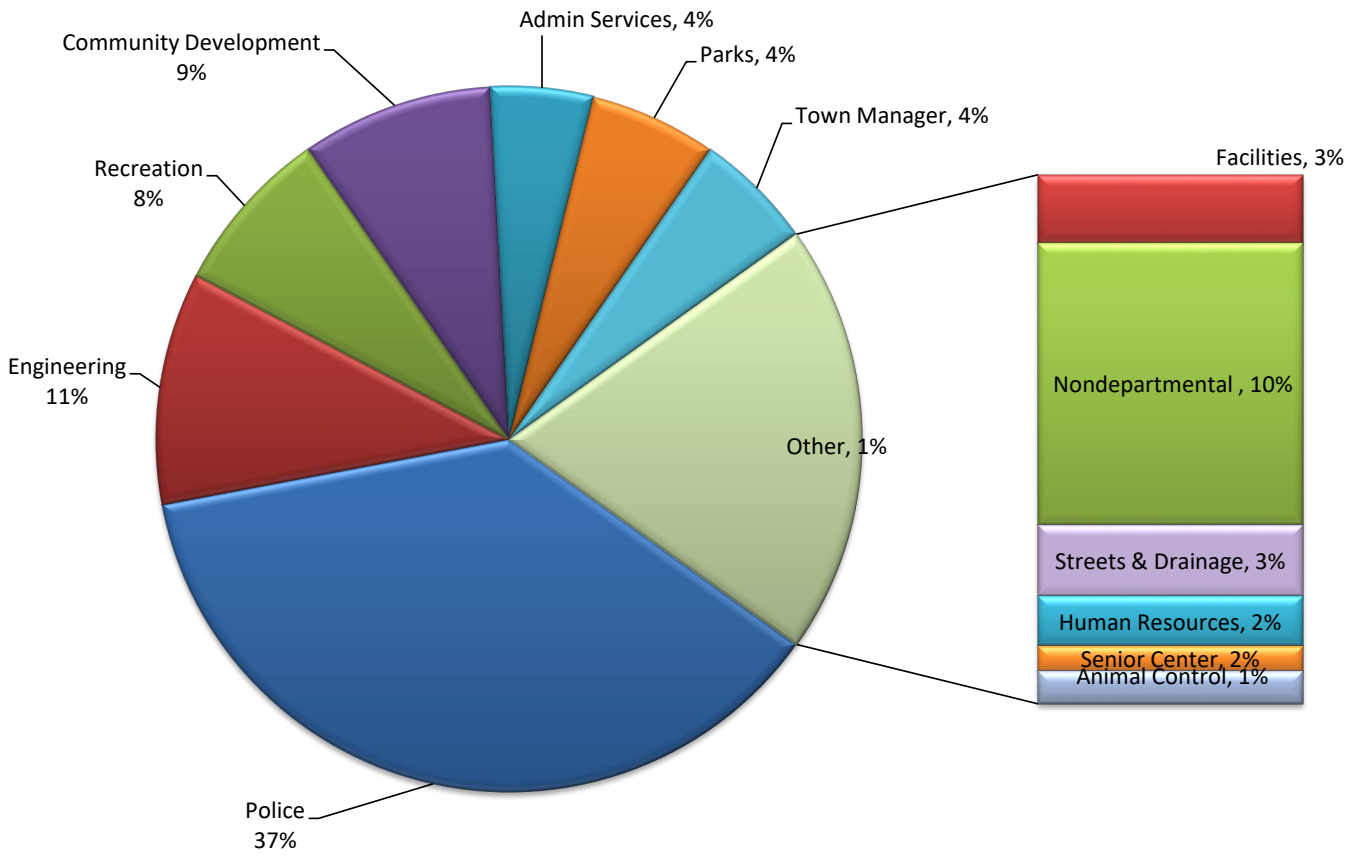
	2019-20 ACTUAL	2020-21 ESTIMATE	2021-22 PROPOSED	2022-23 PROPOSED
GENERAL FUND	$ 19,215,651	$ 19,191,069	$ 24,730,517	$ 23,661,231
GAS TAX FUND	1,359,558	1,085,442	1,639,172	1,654,812
TRANSPORTATION GRANT FUND	1,053,475	555,637	9,655,226	250,000
ARPA FUND	-	-	3,244,797	3,244,797
GRANT FUND	-	310,000	177,000	-
ASSET FORFEITURE FUND	51,018	-	15,000	15,000
MOBILE HOME RENT STABILIZATION FUND	-	-	-	-
LIGHTING & LANDSCAPING ASSESSMENT DISTRICT	2,213,708	2,261,285	2,452,515	2,425,365
LIGHTING & LANDSCAPING ASSESSMENT DISTRICT #2	137,770	114,111	118,924	117,961
1982 BENEFIT ASSESSMENT DISTRICT FUND	81,178	72,525	53,079	53,079
STABILIZATION FUND	-	-	-	-
ABANDONED VEHICLE ABATEMENT PROGRAM FUND	2,777	8,339	8,926	9,104
COMMUNITY DEVELOPMENT BLOCK GRANT FUND	57,421	-	62,000	-
PUBLIC, EDUCATION & GOVERNMENTAL GRANT FUND	35,469	80,752	74,500	66,500
STRONG MOTION EDUCATION AND DATA FUND	-	-	-	-
INCLUSIONARY HOUSING	551,975	26,500	556,000	-
CAPITAL REPLACEMENT FUND - IT/OTHER	427,853	100,000	233,250	129,500
CAPITAL REPLACEMENT FUND - PARKS & RECREATION	68,088	73,500	430,000	110,000
CAPITAL REPLACEMENT FUND - NON DEPARTMENTAL	105,168	5,000	700,000	-
CAPITAL REPLACEMENT FUND - PUBLIC WORKS	57,940	130,585	66,500	18,000
PUBLIC ART	44,378	20,600	51,000	73,000
PUBLIC FACILITIES FUND	217,256	138,951	-	138,506
WINDSOR HOMETOWN HEROES	387	-	820	850
TREE REMOVAL MITIGATION FUND	-	-	170,805	122,483
POOL CREEK MAINTENANCE FUND	-	-	-	-
MEASURE M - PARKS	13,784	65,346	201,235	95,488
TRAFFIC MITIGATION FUND	212,233	179,443	1,038,422	162,635
PARK DEVELOPMENT FUND	30,037	309,747	1,013,474	1,385,816
RECREATION DEVELOPMENT FUND	1,586	-	-	-
TRAILS DEVELOPMENT FUND	-	-	-	-
OPEN SPACE DEVELOPMENT FUND	-	-	-	-
DRAINAGE MITIGATION FUND	188,379	185,500	3,081,000	404,000
POLICE MITIGATION FUND	-	-	-	-
FIRE MITIGATION FUND	-	225,000	-	-
DEBT SERVICE FUND	431,573	1,050,728	3,125,521	724,293
UTILITIES FUND-WATER RECLAMATION				
ADMINISTRATION/OPERATIONS/MAINTENANCE	9,263,372	10,663,334	11,973,881	11,366,412
CAPITAL PROJECTS	2,126,771	3,706,019	7,027,250	5,271,500
STABILIZATION FUND	-	-	371,500	-
	11,390,143	14,369,353	19,372,631	16,637,912
UTILITIES FUND-WATER				
ADMIN/OPERATIONS/CONSERVATION/MAINT	7,975,505	8,299,578	8,397,232	8,523,419
CAPITAL PROJECTS	2,802,769	766,794	1,874,801	1,769,171
STABILIZATION FUND	-	-	220,000	252,500
	10,778,274	9,066,372	10,492,033	10,545,091
SUCCESSOR AGENCY				
CAPITAL FUND	1,229,708	392,750	328,075	334,000
HOUSING AGENCY	-	-	30,000	30,000
DEBT RETIREMENT	1,165,038	392,750	328,075	334,000
	2,394,746	785,500	686,150	698,000
GRAND TOTAL-ALL FUNDS	$ 51,121,825	$ 50,411,284	$ 83,450,497	$ 62,743,423

2021-23 GENERAL FUND REVENUES



Revenue Source		TOTAL
Property Tax	$	16,943,247
Sales Tax		10,890,412
Transient Occupancy Tax		4,697,497
Franchise Fees		3,198,726
Charges for Services		1,154,500
Licenses & Permits		2,099,839
Misc Revenues		8,184,658
	$	47,168,879

2021-23 GENERAL FUND EXPENDITURES BY DEPARTMENT



Department		TOTAL
Town Council	$	573,315
Town Manager		2,757,077
Human Resources		887,430
Nondepartmental		4,975,525
Administrative Services		2,233,855
Police		17,626,267
Community Development		4,160,465
Engineering		5,050,160
Senior Center		959,393
Parks		2,593,640
Facilities		1,218,238
Streets & Drainage		1,262,987
Recreation		3,647,432
Animal Control		445,966
	$	48,391,749

SUMMARY SCHEDULE OF EXPENDITURES
2021-23 ADOPTED BUDGET
ALL FUNDS

	PERSONNEL	MAINT & OPERATIONS	OTHER FINANCING USES	DEBT SERVICE	CAPITAL OUTLAY	GRAND TOTAL
GENERAL FUND	$ 12,908,578	$ 28,586,284	$ 6,111,355	$ -	$ 785,532	$ 48,391,749
GAS TAX FUND	1,201,865	832,120	-	-	1,260,000	3,293,985
TRANSPORTATION GRANT FUND	-	-	-	-	9,905,226	9,905,226
ARPA FUND	-	-	6,489,594	-	-	6,489,594
GRANT FUND	-	-	-	-	177,000	177,000
ASSET FORFEITURE FUND	-	30,000	-	-	-	30,000
MOBILE HOME RENT STABILIZATION FUND	-	-	-	-	-	-
LIGHTING & LANDSCAPING ASSESSMENT DISTRICT	2,250,283	2,627,597	-	-	-	4,877,880
LIGHTING & LANDSCAPING ASSESSMENT DISTRICT #2	120,638	116,247	-	-	-	236,885
1982 BENEFIT ASSESSMENT DISTRICT FUND	-	106,158	-	-	-	106,158
STABILIZATION FUND	-	-	-	-	-	-
ABANDONED VEHICLE ABATEMENT PROGRAM FUND	-	18,030	-	-	-	18,030
COMMUNITY DEVELOPMENT BLOCK GRANT FUND	-	-	-	-	62,000	62,000
PUBLIC, EDUCATION & GOVERNMENTAL GRANT FUNI	-	101,000	-	-	40,000	141,000
STRONG MOTION EDUCATION AND DATA FUND	-	-	-	-	-	-
INCLUSIONARY HOUSING	-	556,000	-	-	-	556,000
CAPITAL REPLACEMENT FUND - IT/OTHER	-	-	-	-	362,750	362,750
CAPITAL REPLACEMENT FUND - PARKS & RECREATIO	-	-	-	-	540,000	540,000
CAPITAL REPLACEMENT FUND - NON DEPARTMENTAI	-	-	700,000	-	-	700,000
CAPITAL REPLACEMENT FUND - PUBLIC WORKS	-	-	-	-	84,500	84,500
PUBLIC ART	-	124,000	-	-	-	124,000
PUBLIC FACILITIES FUND	-	-	138,506	-	-	138,506
WINDSOR HOMETOWN HEROES	-	1,670	-	-	-	1,670
TREE REMOVAL MITIGATION FUND	-	293,288	-	-	-	293,288
POOL CREEK MAINTENANCE FUND	-	-	-	-	-	-
MEASURE M - PARKS	173,523	13,200	-	-	110,000	296,723
TRAFFIC MITIGATION FUND	292,827	16,980	-	-	891,250	1,201,057
PARK DEVELOPMENT FUND	31,098	90,192	-	-	2,278,000	2,399,290
RECREATION DEVELOPMENT FUND	-	-	-	-	-	-
TRAILS DEVELOPMENT FUND	-	-	-	-	-	-
OPEN SPACE DEVELOPMENT FUND	-	-	-	-	-	-
DRAINAGE MITIGATION FUND	-	87,000	-	-	3,398,000	3,485,000
POLICE MITIGATION FUND	-	-	-	-	-	-
FIRE MITIGATION FUND	-	-	-	-	-	-
DEBT SERVICE FUND	-	555,000	2,400,000	894,814	-	3,849,814
UTILITIES FUND - WATER RECLAMATION						
Administration	2,466,325	2,042,150	227,788	1,236,665	2,766	5,975,693
Engineering	1,247,541	1,432,632	-	-	-	2,680,173
Operating	3,933,546	8,132,322	-	-	-	12,065,868
Maintenance	1,249,261	530,028	-	-	-	1,779,289
Maintenance - Parks	-	-	-	-	-	-
Recycled Water	572,170	187,100	-	-	80,000	839,270
Replacement & Rehabilitation Fund	-	-	-	-	-	-
Stabilization	-	-	371,500	-	-	371,500
Capital Projects Fund	-	531,500	-	-	11,767,250	12,298,750
	9,468,842	12,855,732	599,288	1,236,665	11,850,016	36,010,543
UTILITIES FUND - WATER						
Administration	2,463,249	2,009,342	215,404	721,734	2,766	5,412,496
Engineering	1,222,041	1,073,482	-	-	-	2,295,523
Operating	2,988,597	5,072,983	-	-	-	8,061,580
Conservation	510,922	640,130	-	-	-	1,151,052
Replacement & Rehabilitation Fund	-	-	-	-	-	-
Stabilization	-	-	472,500	-	-	472,500
Capital Projects Fund	-	177,500	167,473	-	3,299,000	3,643,973
	7,184,810	8,973,437	855,376	721,734	3,301,766	21,037,124
Successor Agency						
Capital	-	-	662,075	-	-	662,075
Housing	-	60,000	-	-	-	60,000
Debt Retirement	-	-	-	662,075	-	662,075
	-	60,000	662,075	662,075	-	1,384,150
GRAND TOTAL-ALL FUNDS	33,632,464	56,043,935	17,956,194	3,515,288	35,046,040	146,193,921

SUMMARY SCHEDULE OF EXPENDITURES
2021-23 ADOPTED BUDGET
GENERAL FUND

	PERSONNEL	MAINT & OPERATIONS	OTHER FINANCING USES	CAPITAL OUTLAY	GRAND TOTAL
Town Council	86,573	486,742	-	-	573,315
Town Manager	1,312,045	1,445,032	-	-	2,757,077
Human Resources	717,330	170,100	-	-	887,430
Nondepartmental	1,030,630	1,787,154	2,157,741	-	4,975,525
Administrative Services	1,192,104	1,036,218	-	5,532	2,233,855
Police	-	17,626,267	-	-	17,626,267
Community Development	2,522,865	1,637,600	-	-	4,160,465
Engineering	1,878,234	1,930,926	550,000	691,000	5,050,160
Senior Center	638,783	64,625	255,985	-	959,393
Parks	51,273	19,476	2,433,890	89,000	2,593,640
Facilities	780,514	437,724	-	-	1,218,238
Public Art	-	-	-	-	-
Streets & Drainage	157,605	393,180	712,202	-	1,262,987
Recreation	2,540,621	1,105,274	1,537	-	3,647,432
Animal Control	-	445,966	-	-	445,966
GENERAL FUND BUDGET	12,908,578	28,586,284	6,111,355	785,532	48,391,749

GENERAL FUND
2021-23 BUDGET SUMMARY COMPARISON

	2019-21			2021-23	
	2019-20 ACTUAL	2020-21 BUDGET	2020-21 ESTIMATE	2021-22 ADOPTED BUDGET	2022-23 ADOPTED BUDGET
REVENUES:					
Property tax	8,404,174	8,191,723	8,040,860	8,324,498	8,618,749
Sales tax	4,933,885	5,379,507	5,134,192	5,356,899	5,533,513
Other tax	3,285,845	4,544,566	3,428,905	3,964,455	4,292,948
Total Taxes	16,623,904	18,115,796	16,603,957	17,645,852	18,445,210
Licenses, permits, fees	961,347	854,358	929,241	1,032,841	1,066,998
Investment earnings	293,508	341,734	175,000	225,000	227,250
Rental income	43,236	120,000	10,300	52,000	103,000
Motor Vehicle-in-lieu	22,608	15,759	15,000	15,375	15,759
Intergovernmental	170,094	150,000	171,654	173,000	173,000
Charges for services	424,592	717,050	164,000	489,000	665,500
One-Time Revenue (Donations & Loan Refund)	-	-	-	-	-
Other revenue	398,348	414,700	85,157	137,750	211,750
Total Revenues	**18,937,636**	**20,729,396**	**18,154,309**	**19,770,818**	**20,908,467**
EXPENDITURES:					
Town Council	94,033	203,153	122,319	329,515	243,800
Town Manager	946,730	1,422,585	867,219	1,509,175	1,247,902
Human Resources	411,419	395,068	412,871	438,388	449,042
Nondepartmental	1,054,572	544,267	923,203	1,401,139	1,416,645
Administrative Services	806,635	1,143,929	829,025	1,126,233	1,102,089
Police	7,629,345	8,088,319	8,029,155	8,728,016	8,898,251
Community Development	1,529,066	2,300,180	1,590,624	2,188,038	1,972,427
Engineering	1,729,073	2,040,297	1,527,204	1,880,808	1,928,352
Senior Center	252,697	291,333	289,292	338,489	364,919
Parks	66,900	51,367	37,199	35,556	35,194
Facilities	558,737	654,333	614,033	608,502	609,735
Streets & Drainage	101,578	226,386	146,340	275,018	275,767
Recreation	1,422,055	2,084,825	1,201,338	1,781,278	1,864,617
Animal Control	300,519	312,500	216,000	222,914	223,052
Total Current Expenditures	16,903,359	19,758,542	16,805,822	20,863,070	20,631,792
Capital Outlay:					
All Departments	231,045	106,218	65,705	561,532	224,000
Total Capital Outlay	231,045	106,218	65,705	561,532	224,000
Total Expenditures	**17,134,404**	**19,864,760**	**16,871,527**	**21,424,602**	**20,855,792**
Excess (deficiency) of Estimated Revenue Over Expenditures	1,803,232	864,637	1,282,782	(1,653,784)	52,675
Transfers-In	110,358	-	30,000	3,244,797	3,244,797
Transfers-Out	2,081,247	2,240,974	2,319,542	3,305,916	2,805,439
Total Other Financing Sources (Uses)	**(1,970,889)**	**(2,240,974)**	**(2,289,542)**	**(61,119)**	**439,358**
EXCESS (DEFICIENCY) OF ESTIMATE REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	**(167,657)**	**(1,376,337)**	**(1,006,760)**	**(1,714,902)**	**492,033**
Beginning Fund Balance, July 1	7,743,656	7,575,999	7,575,999	6,569,239	4,854,337
Ending Fund Balance, June 30	7,575,999	6,199,662	6,569,239	4,854,337	5,346,370

GENERAL FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2019-20	2020-21	2021-22	2022-23
Estimated Beginning Fund Balance	$ 7,743,656	$ 7,575,999	$ 6,569,239	$ 4,854,337
Estimated Revenue	18,907,636	18,154,309	19,770,818	20,908,467
Transfers-In	140,358	30,000	3,244,797	3,244,797
Estimated Funds Available	26,791,651	25,760,308	29,584,854	29,007,601
Estimated Expenditures	17,134,404	16,871,527	21,424,602	20,855,792
Transfers-Out	2,081,247	2,319,542	3,305,916	2,805,439
Total Est. Expenditures & Transfers-Out	19,215,651	19,191,069	24,730,517	23,661,231
Estimated Ending Fund Balance	$ 7,575,999	$ 6,569,239	$ 4,854,337	$ 5,346,370

EXPLANATION OF RESERVES

	2019-20	2020-21	2021-22	2022-23
Contingencies	$ 7,575,999	$ 6,569,239	$ 4,854,337	$ 5,346,370
Fund Balance	$ 7,575,999	$ 6,569,239	$ 4,854,337	$ 5,346,370

GENERAL FUND REVENUE SUMMARY

		2019-20 ACTUAL REVENUE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
PROPERTY TAX						
3010	Property Taxes	5,591,081	5,314,214	5,271,986	5,457,798	5,650,764
3122	Property Tax In-Lieu Of VLF	2,504,342	2,562,510	2,586,003	2,676,514	2,770,192
3020	Unsecured Property Taxes	8,246	-	182,871	190,186	197,793
3040	Supplemental Property Taxes	283,177	-	-	-	-
3110	Homeowner's Prop Tax Relief	17,328	-	-	-	-
SALES TAX						
3120	General Sales And Use Tax	4,933,885	5,379,507	5,134,192	5,356,899	5,533,513
3121	Property Tax In-Lieu Of Sales Tax	-	-	-	-	-
TRANSIENT OCCUPANCY TAX						
3180	Transit Occupancy Tax	1,728,433	2,658,972	1,728,404	2,212,560	2,484,937
OTHER TAX						
3050	Real Property Transfer Taxes	145,719	172,739	172,739	177,921	183,259
3140	Motor Vehicle-In-Lieu Fees	22,608	15,759	15,000	15,375	15,759
3190	Measure M	-	315,000	-	-	-
LICENSES & PERMITS						
3130	Franchises	1,411,693	1,712,855	1,527,762	1,573,974	1,624,752
3210	Business License Fees	58,655	53,045	57,741	58,341	59,998
3220	Building Permit Fees	316,096	330,000	270,000	325,000	330,000
3221	Building Plan Check Fees - Internal	154,759	165,000	100,000	135,000	165,000
3222	Building Plan Check Fees - External	63	-	-	-	-
3223	Building Plan Check Fees - 3rd Party	-	-	-	-	-
3230	EIR Review Fee	5,238	10,000	12,000	8,000	8,000
3231	General Plan Amendment Fee	200	5,000	20,000	15,000	15,000
3232	Use Permits	16,249	20,000	40,000	40,000	40,000
3240	Subdivision Fees	(1,028)	10,000	1,500	5,000	5,000
3241	Encroachment Fees	67,632	55,000	135,000	90,000	80,000
3242	Transportation Permit Fee	6,788	6,500	6,500	7,500	7,500
3243	Public Works Plan Check/Inspection Fees	308,801	137,813	252,500	306,000	313,500
3244	Right of Way Easement	-	-	-	-	-
FINES & FORFEITURES						
3350	Motor Vehicle Fines	3,714	15,000	4,000	8,000	8,000
3355	Muni Court Collections	24,180	40,000	30,000	35,000	35,000
3360	Other Fines & Permits	-	7,000	-	-	-
INVESTMENT EARNINGS						
3410	Interest On Investments	293,508	341,734	175,000	225,000	227,250
RENTAL INCOME						
3430	Park Rental	23,493	60,000	10,000	30,000	60,000
3440	Facility Rental-Commty Center	9,349	25,000	250	10,000	20,000
3441	Facility Rental-Senior Center	4,317	10,000	-	4,500	8,000
3442	Facility Rental-Huerta Gym	6,076	25,000	50	7,500	15,000
3443	Facility Rental Insurance	-	-	-	-	-
INTERGOVERNMENTAL						
3501	Reimbursement of State Mandated Cost	8,896	-	8,500	10,000	10,000
3502	HUD Grant - Esposti Park	-	-	-	-	-
3511	Other Grants - Police	156,198	150,000	160,000	160,000	160,000
3512	Other Grants	5,000	-	2,500	2,500	2,500
3526	TFCA Pedestrian Enhancement	-	-	-	-	-
3560	Curbside Waste Mgmt Program	-	-	654	500	500
CHARGES FOR SERVICES						
3610	Administrative Fees	7,756	4,000	4,500	8,000	8,000
3612	Town Publications	-	-	-	-	-
3615	Copying Fees	26	50	-	-	-
3620	Recreation Fees - Youth & Adult	289,020	565,000	70,000	350,000	505,000
3621	Recreation Fees - Senior Center	41,687	63,000	6,500	43,000	64,500
3630	Police Services	-	-	-	-	-
3632	School Resource Officer	46,071	30,000	30,000	30,000	30,000
3640	Planning Fees	32,973	50,000	45,000	50,000	50,000
3641	General Plan Maint	7,060	5,000	8,000	8,000	8,000
OTHER REVENUE						
3701	Restricted Funds - Public Art Donations	-	-	-	-	-
3801	Miscellaneous Revenue	9,591	-	50,000	50,000	50,000
3800	Miscellaneous Revenue - Planning	-	-	-	-	-
3801	Miscellaneous Revenue - RDA Admin Allowance	50,000	220,000	20,000	20,000	20,000
3801	Miscellaneous Revenue - Town Council		-	6,557	-	5,000
3801	Miscellaneous Revenue - Police	2,056	5,000	6,500	6,500	6,500
3801	Miscellaneous Revenue - Planning	90,869	-	-	-	-
3801	Miscellaneous Revenue - Building		-	-	-	-
3801	Miscellaneous Revenue - Engineering		30,000	-	10,000	10,000
3801	Miscellaneous Revenue - Senior Center	2,693	7,000	100	2,500	7,000
3802	Insurance/Damage Rebates	25	-	-	-	-

		2019-20 ACTUAL REVENUE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
3805	Unanticipated Revenues	156,980	-	-	-	-
3806	Credit Card Rebate Revenue	-	-	-	-	-
3807	Insurance Premium Rebate Revenue	-	-	-	-	-
3810	Special Events	12,590	18,200	-	8,000	18,000
3811	Event Sponsorship Revenue	41,665	104,500	-	38,750	93,250
3814	EV Charging Station	1,879	-	2,000	2,000	2,000
OTHER FINANCING SOURCES						
3901	Transfer In	140,358	30,000	30,000	3,244,797	3,244,797
TOTAL REVENUES		$ 19,047,994	$ 20,729,396	$ 18,184,309	$ 23,015,615	$ 24,153,264

TOWN COUNCIL - 010-01
DEPARTMENT SUMMARY

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
NUMBER OF PERSONNEL	2.500	2.500	2.500	2.500	2.500
PERSONNEL	32,770	46,772	32,146	42,621	43,952
MAINTENANCE & OPERATIONS	61,264	156,381	90,173	286,894	199,848
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 94,033**	**$ 203,153**	**$ 122,319**	**$ 329,515**	**$ 243,800**

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:

The Operational Expense Budget reflects an increase in election expense related to a possible special election to fill a vacant Council seat.

TOWN COUNCIL - 010-01
DEPARTMENT DETAIL

		2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	15,012	19,200	14,065	19,200	19,200
4120	Extra Help Wages	1,233	-	757	-	-
4150	Fringe Benefits	16,525	27,572	17,324	23,421	24,752
TOTAL PERSONNEL		**$ 32,770**	**$ 46,772**	**$ 32,146**	**$ 42,621**	**$ 43,952**
	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	8,232	15,592	8,432	16,255	16,255
4270	Subscriptions/Memberships	9,868	17,801	8,938	11,789	12,218
4360	Postage	12	-	-	-	-
4280	Legal Expense	30,509	25,000	65,000	22,125	22,125
4365	Printing	301	400	400	400	400
4435	Operational Expense	5,811	18,638	1,636	10,025	11,550
4450	Professional Services	-	10,250	-	21,550	21,550
4461	Town Promotion & Special Projs	79	1,200	500	1,200	1,200
4464	Election Expense	3,874	65,250	3,386	199,500	110,500
4486	Communications	2,578	2,250	1,881	4,050	4,050
TOTAL MAINTENANCE & OPEARATIONS		**$ 61,264**	**$ 156,381**	**$ 90,173**	**$ 286,894**	**$ 199,848**
TOTAL EXPENDITURE		**$ 94,033**	**$ 203,153**	**$ 122,319**	**$ 329,515**	**$ 243,800**

TOWN MANAGER'S OFFICE - 010-10
DEPARTMENT SUMMARY

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
NUMBER OF PERSONNEL	3.000	3.000	3.000	2.500	2.500
PERSONNEL	414,422	535,851	412,176	492,285	479,965
MAINTENANCE & OPERATIONS	136,058	330,690	115,126	565,707	340,425
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 550,480**	**$ 866,541**	**$ 527,302**	**$ 1,057,992**	**$ 820,390**

DESCRIPTION:

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

SIGNIFICANT CHANGES & EXPENDITURES:

Increases in expenditures are primarily related to a series of actions the Town Council has requested, including review and update of the Town's district-based election system and district boundary maps, adoption of standards of conduct and ethics code for elected and appointed officials, and consideration to becoming a charter city. Increased expenditures also include funding for exploring budget strategies addressing the Town's structural budget deficit, including a possible tax measure.

Cost reduction measures addressing the Town's forecasted structural budget deficit include deferral on filling the vacant Assistant Town Manager position, deferral of securing an easement for the future Highway 101 bridge overcrossing, and a reduction in the training budget for Town Manager office staff.

TOWN MANAGER'S OFFICE - 010-10
DEPARTMENT DETAIL

		2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	278,507	377,397	268,213	317,965	307,779
4120	Extra Help Wages	15,498	16,500	19,105	58,000	58,000
4150	Fringe Benefits	120,418	141,954	124,858	116,320	114,186
TOTAL PERSONNEL		**$ 414,422**	**$ 535,851**	**$ 412,176**	**$ 492,285**	**$ 479,965**
	Administrative Assistant	*0.500*	*0.500*	*0.500*	-	-
	Assistant Town Manager/ASD	-	-	-	-	-
	Deputy Town Clerk	*0.500*	*0.500*	*0.500*	*0.500*	*0.500*
	Management Analyst/Senior Mgt Analyst	*0.500*	*0.500*	*0.500*	*0.500*	*0.500*
	Senior Administrative Assistant	*0.500*	*0.500*	*0.500*	*0.500*	*0.500*
	Town Clerk	*0.500*	*0.500*	*0.500*	*0.500*	*0.500*
	Town Manager	*0.500*	*0.500*	*0.500*	*0.500*	*0.500*
		3.000	*3.000*	*3.000*	*2.500*	*2.500*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	4,735	10,225	400	5,750	5,750
4260	Professional Development	2,044	1,689	1,689	2,600	2,400
4261	Educational Incentive	-	-	-	-	-
4270	Subscriptions/Memberships	859	3,268	1,860	3,362	3,330
4280	Legal Expense	43,794	33,548	50,000	50,000	50,000
4290	Legal Notices	443	5,000	2,000	5,000	5,000
4355	Office Supplies	2,167	2,500	553	2,500	2,500
4360	Postage	121	500	125	500	500
4365	Printing	202	2,900	250	3,000	3,000
4425	Computer Expense	10	1,250	212	4,200	2,650
4435	Operational Expense	384	81,350	1,500	33,000	31,000
4450	Professional Services	76,995	184,836	53,377	449,750	228,250
4452	Contractual Services	-	-	-	-	-
4461	Town Promotion & Special Projs	1,958	1,825	2,288	3,075	3,075
4486	Communications	2,346	1,800	872	2,970	2,970
TOTAL MAINTENANCE & OPERATIONS		**$ 136,058**	**$ 330,690**	**$ 115,126**	**$ 565,707**	**$ 340,425**
TOTAL EXPENDITURE		**$ 550,480**	**$ 866,541**	**$ 527,302**	**$ 1,057,992**	**$ 820,390**

HUMAN RESOURCES - 010-12
DEPARTMENT SUMMARY

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
NUMBER OF PERSONNEL	2.000	2.000	2.500	2.500	2.500
PERSONNEL	361,306	305,023	369,691	357,088	360,242
MAINTENANCE & OPERATIONS	50,113	90,045	43,180	81,300	88,800
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 411,419**	**$ 395,068**	**$ 412,871**	**$ 438,388**	**$ 449,042**

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

		2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	243,677	206,426	244,636	262,130	262,130
4120	Extra Help Wages	14,705	-	17,457	-	-
4150	Fringe Benefits	102,924	98,597	107,599	94,958	98,113
TOTAL PERSONNEL		**$ 361,306**	**$ 305,023**	**$ 369,691**	**$ 357,088**	**$ 360,242**
	Human Resources Director	*0.500*	*0.500*	*0.500*	*0.500*	*0.500*
	Principal Human Resources Analyst	*0.500*	*0.500*	*0.500*	*0.500*	*0.500*
	Human Resource Specialist	*0.500*	*0.500*	*1.000*	*1.000*	*1.000*
	Human Resource Specialist	*0.500*	*0.500*	*0.500*	*0.500*	*0.500*
		2.000	*2.000*	*2.500*	*2.500*	*2.500*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	4,435	18,115	1,250	5,500	5,500
4251	Educational Development	(0)	2,500	-	2,500	2,500
4256	Recruitment	11,214	12,500	5,000	12,500	12,500
4260	Professional Development	1,969	900	900	2,100	2,100
4261	Educational Incentive	-	-	-	-	-
4270	Subscriptions/Memberships	-	1,250	1,250	1,250	1,250
4280	Legal Expense	11,237	20,000	20,000	25,000	25,000
4355	Office Supplies	-	-	-	-	-
4360	Postage	156	-	-	-	-
4425	Computer Expense	13,247	10,000	11,500	11,500	11,500
4435	Operational Expense	4,665	15,250	-	15,250	15,250
4450	Professional Services	1,821	3,750	2,500	3,750	3,750
4452	Contractual Services	-	5,000	-	-	7,500
4486	Communications	1,369	780	780	1,950	1,950
TOTAL MAINTENANCE & OPERATIONS		**$ 50,113**	**$ 90,045**	**$ 43,180**	**$ 81,300**	**$ 88,800**
TOTAL EXPENDITURE		**$ 411,419**	**$ 395,068**	**$ 412,871**	**$ 438,388**	**$ 449,042**

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NON-DEPARTMENTAL - 010-30
DEPARTMENT SUMMARY

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	140,392	-	168,677	482,815	547,815
MAINTENANCE & OPERATIONS	914,180	544,267	754,526	918,324	868,830
CAPITAL OUTLAY	8,034	2,814	3,200	-	-
OTHER FINANCING USES	620,886	855,946	934,514	1,306,256	851,485
TOTAL	**$ 1,683,492**	**$ 1,403,027**	**$ 1,860,917**	**$ 2,707,395**	**$ 2,268,131**

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) which was recently formed from a merger of Redwood Empire Municipal Insurance Fund (REMIF) and Public Agency Risk Sharing Authority of California (PARSAC). Additionally, the Solid Waste Management expenses have increased due to implementation of AB1383 which includes a Solid Waste Management Consultant required to assist in compliance with the new legislation.

NON-DEPARTMENTAL - 010-30
DEPARTMENT DETAIL

		2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	56	-	-	-	-
TOTAL PERSONNEL		**$ 56**	**$ -**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS						
4152	PERS Unfunded Liability	-	-	-	440,000	505,000
4198	Remif Assessment	140,336	-	168,677	42,815	42,815
4215	Bad Debts	-	-	-	-	-
4216	Overage/Under	(0)	-	-	-	-
4220	Bank Charges	43,491	36,000	36,000	38,240	39,387
4245	Insurance	331,250	249,972	420,000	481,189	530,532
4250	Mtgs,Conf,Trvl,Training	-	3,500	-	1,000	1,000
4260	Professional Development	-	-	-	-	-
4280	Legal Expense	31,017	28,000	15,000	28,000	28,000
4325	Vehicle Maintenance	340	521	-	275	275
4330	Equipment Maintenance	27,228	30,872	30,872	24,873	25,619
4365	Printing	573	-	1,500	-	-
4410	Advertising	-	-	-	-	-
4425	Computer Expense	2,174	3,308	20,000	30,410	18,860
4435	Operational Expense	283,727	8,899	71,500	96,600	2,613
4450	Professional Services	66,664	45,066	36,000	50,000	50,000
4452	Contractual Services	1,248	1,300	-	1,300	1,300
4459	Fiscal Agent Fees	1,750	1,300	1,750	3,000	3,000
4475	Rents & Leases	-	-	-	7,418	8,160
4486	Communications	26,589	38,625	25,000	55,652	58,442
4487	Utilities, Gas & Electric	98,128	96,904	96,904	100,367	101,642
TOTAL MAINTENANCE & OPERATIONS		**$ 1,054,516**	**$ 544,267**	**$ 923,203**	**$ 1,401,139**	**$ 1,416,645**
CAPITAL OUTLAY						
4540	Equipment Acquisition	8,034	2,814	3,200	-	-
4580	Structures/Improvements Acquis	-	-	-	-	-
TOTAL CAPITAL OUTLAY		**$ 8,034**	**$ 2,814**	**$ 3,200**	**$ -**	**$ -**
OTHER FINANCING USES						
4901	Transfer Out	620,886	855,946	934,514	1,306,256	851,485
TOTAL OTHER FINANCING USES		**$ 620,886**	**$ 855,946**	**$ 934,514**	**$ 1,306,256**	**$ 851,485**
TOTAL EXPENDITURE		**$ 1,683,492**	**$ 1,403,027**	**$ 1,860,917**	**$ 2,707,395**	**$ 2,268,130**

ADMINISTRATIVE SERVICES - 010-40
DEPARTMENT SUMMARY

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
NUMBER OF PERSONNEL	3.500	3.500	4.000	4.350	4.350
PERSONNEL	428,399	627,489	409,764	590,676	601,428
MAINTENANCE & OPERATIONS	378,236	516,440	419,261	535,557	500,661
CAPITAL OUTLAY	-	1,283	-	4,032	1,500
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 806,635**	**$ 1,145,212**	**$ 829,025**	**$ 1,130,265**	**$ 1,103,589**

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.

The department has implemented a comprehensive restructuring to better address the department initiatives. Several positions where unfunded, including the Deputy Director of Finance, Accounting and Audit Manager, Administrative Operations Supervisor, Management Analyst, Information Systems Manager and Risk Manager. Many of these positions were instated at a different classification to allow for the department to address current service demands and long-term goals. These instated positions include, Finance Manager, Accounting and Audit Supervisor, Revenue Manager, Senior Management Analyst, Accounting Technician, Accountant, and a transfer of one Administrative Assistant from the Town Managers office to the Administrative Services Department. This restructure decreases the Administrative Service Department’s FTE by 1.0 and results in a cost savings.

ADMINISTRATIVE SERVICES - 010-40
DEPARTMENT DETAIL

		2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	278,417	422,244	246,932	418,172	432,591
4120	Extra Help Wages	32,805	22,691	39,732	22,113	12,176
4150	Fringe Benefits	117,177	182,554	123,100	150,392	156,661
TOTAL PERSONNEL		**$ 428,399**	**$ 627,489**	**$ 409,764**	**$ 590,676**	**$ 601,428**
	Accounting & Audit Manager	*0.500*	*0.500*	*0.500*	-	-
	Accounting Supervisor	-	-	-	*0.500*	*0.500*
	Administrative Assistant	*0.100*	*0.100*	*0.100*	*0.400*	*0.400*
	Accountant	-	-	-	*0.500*	*0.500*
	Accounting Technician	*0.500*	*0.500*	*0.500*	*0.600*	*0.600*
	Senior Administrative Assistant	*0.100*	*0.100*	*0.100*	*0.500*	*0.500*
	Administrative Operations Manager	*0.100*	*0.100*	*0.100*	*0.400*	*0.400*
	Administrative Operations Supervisor	*0.100*	*0.100*	*0.100*	-	-
	Administrative Services Director	*0.500*	*0.500*	*0.500*	*0.500*	*0.500*
	Deputy Finance Director	*0.500*	*0.500*	*0.500*	-	-
	Finance Manager	-	-	*0.500*	*0.500*	*0.500*
	Revenue Manager	-	-	-	*0.150*	*0.150*
	Risk Manager	*0.300*	*0.300*	*0.300*	-	-
	Information Systems Manager	*0.300*	*0.300*	*0.300*	-	-
	Management Analyst/Senior Mgt Analyst	*0.500*	*0.500*	*0.500*	*0.300*	*0.300*
		3.500	*3.500*	*4.000*	*4.350*	*4.350*
MAINTENANCE & OPERATIONS						
4215	Bad Debts	-	-	-	-	-
4216	Overage/Under	0	175	-	175	175
4220	Bank Charges	-	-	-	-	-
4250	Mtgs,Conf,Trvl,Training	2,396	10,003	1,250	6,252	6,840
4256	Recruitment	-	-	-	-	-
4257	Training	-	-	-	-	-
4260	Professional Development	1,977	2,340	2,340	3,920	3,920
4261	Educational Incentive	820	1,000	1,000	1,000	1,000
4270	Subscriptions/Memberships	712	2,738	2,738	2,109	2,116
4280	Legal Expense	2,916	10,000	7,500	5,000	5,000
4325	Vehicle Maintenance	-	-	-	-	-
4330	Equipment Maintenance	-	-	-	-	-
4355	Office Supplies	3,253	4,515	1,500	5,612	5,911
4360	Postage	815	2,107	1,200	2,300	2,369
4365	Printing	5,092	2,664	500	5,220	2,802
4425	Computer Expense	132,378	181,220	140,000	185,759	213,618
4435	Operational Expense	1,155	2,233	2,233	-	-
4450	Professional Services	201,123	265,435	230,000	306,370	247,021
4452	Contractual Services	21,881	31,500	25,000	6,500	6,500
4475	Rents & Leases	-	-	-	-	-
4486	Communications	3,717	510	4,000	5,340	3,390
TOTAL MAINTENANCE & OPERATIONS		**$ 378,236**	**$ 516,440**	**$ 419,261**	**$ 535,557**	**$ 500,661**
CAPITAL OUTLAY						
4540	Equipment Acquisition	-	1,283	-	4,032	1,500
TOTAL CAPITAL OUTLAY		**$ -**	**$ 1,283**	**$ -**	**$ 4,032**	**$ 1,500**
TOTAL EXPENDITURE		**$ 806,635**	**$ 1,145,212**	**$ 829,025**	**$ 1,130,265**	**$ 1,103,589**

POLICE - 010-50
DEPARTMENT SUMMARY

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	7,629,345	8,088,319	8,029,155	8,728,016	8,898,251
CAPITAL OUTLAY	3,580	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 7,632,925**	**$ 8,088,319**	**$ 8,029,155**	**$ 8,728,016**	**$ 8,898,251**

DESCRIPTION:

The Police Department is operated under a contract between the Town and the County of Sonoma Sheriff's Office effective July 1, 2008. Services include patrol, investigation, traffic enforcement, K-9, school resource officer, juvenile diversion counseling, and management of the Animal Control services. Indirect cost associated with dispatch, records management, and administrative services are also reflected in this budget.

SIGNIFICANT CHANGES & EXPENDITURES:

The FY 21-22 budget includes funding requests for the continuation of all services and programs funded in FY 20-21. The 2.7% year over year increase is due primarily to continued salary and benefit increases as a result of current four-year labor agreements with all barganing units, as well as as assumed 2.5% CPI increase for services and supplies due to inflation. The current agreement with the Sonoma County Sheriff's Office was renewed for five years effective July 1, 2020.

POLICE - 010-50
DEPARTMENT DETAIL

		2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
PERSONNEL						
4199	Force Account	-	-	-	-	-
TOTAL PERSONNEL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS						
4215	Bad Debts	-	-	-	-	-
4230	Non Profit Grant Program	-	1,000	-	1,000	1,020
4250	Mtgs,Conf,Trvl,Training	-	-	-	-	-
4280	Legal Expense	716	6,657	5,000	3,500	3,570
4315	Gasoline, Oil & Diesel	41,210	44,608	44,608	41,711	42,545
4325	Vehicle Maintenance	6,621	12,810	8,500	10,124	10,326
4330	Equipment Maintenance	4,540	21,897	5,000	1,000	1,000
4355	Office Supplies	-	-	-	-	-
4360	Postage	224	329	75	232	237
4365	Printing	618	1,364	250	526	537
4375	Small Tools	-	-	-	-	-
4425	Computer Expense	96,569	115,917	115,917	98,639	100,612
4435	Operational Expense	14,195	11,937	8,500	10,040	10,241
4452	Contractual Services	23,827	40,525	10,000	20,766	21,106
4454	Contract Svc-Sheriff-Salaries	5,250,504	5,497,144	5,497,144	5,930,114	6,078,302
4455	Contract Svc-Sheriff-Overtime	563,566	599,455	599,455	657,368	673,866
4456	Contract Svc-Sheriff-Overhead	1,532,448	1,618,200	1,618,200	1,825,662	1,825,009
4475	Rents & Leases	74,162	102,447	102,477	118,470	120,839
4486	Communications	7,655	14,029	14,029	8,864	9,041
TOTAL MAINTENANCE & OPERATIONS		**$ 7,616,856**	**$ 8,088,319**	**$ 8,029,155**	**$ 8,728,016**	**$ 8,898,251**
CAPITAL OUTLAY						
4450	Professional Services	12,489	-	-	-	-
4570	Vehicle Acquisition	3,580	-	-	-	-
TOTAL CAPITAL OUTLAY		**$ 16,069**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURE		**$ 7,632,925**	**$ 8,088,319**	**$ 8,029,155**	**$ 8,728,016**	**$ 8,898,251**

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

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
NUMBER OF PERSONNEL	1.000	1.000	1.000	1.000	1.000
PERSONNEL	157,168	175,465	169,236	169,733	170,062
MAINTENANCE & OPERATIONS	239,082	380,578	170,680	281,450	257,450
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 396,250**	**$ 556,043**	**$ 339,916**	**$ 451,183**	**$ 427,512**

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 in order 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 includes funds to build on the recent launch of the DiscoverWindsor.com website and revised town messaging and branding. These efforts include a new ad campaign to highlight what makes Windsor special for visitors and new businesses, the creation of marketing materials and signage for the Beverage District, and new banners throughout the downtown.

These marketing programs as well as continued business retention and attraction efforts will be focused on assisting our local business and community recover from COVID-19.

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

		2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	126,861	128,774	130,015	139,914	139,914
4120	Extra Help Wages	1,704	-	-	-	-
4150	Fringe Benefits	28,603	46,691	39,221	29,819	30,148
TOTAL PERSONNEL		**$ 157,168**	**$ 175,465**	**$ 169,236**	**$ 169,733**	**$ 170,062**
	Economic Development Manager	*1.000*	*1.000*	*1.000*	*1.000*	*1.000*
		1.000	*1.000*	*1.000*	*1.000*	*1.000*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	455	5,500	500	750	750
4260	Professional Development	800	150	500	1,200	1,200
4270	Subscriptions/Memberships	567	1,219	750	1,000	1,000
4280	Legal Expense	349	5,000	2,500	5,000	5,000
4355	Office Supplies	1,598	400	150	500	500
4365	Printing	263	1,000	500	1,000	1,000
4410	Advertising	37,312	61,700	10,000	72,000	58,000
4425	Computer Expense	262	-	-	-	-
4435	Operational Expense	-	-	-	-	-
4450	Professional Services	128,458	247,978	145,000	145,000	145,000
4452	Contractual Services	-	-	-	-	-
4461	Town Promotion & Special Projs	68,368	57,631	10,000	55,000	45,000
4486	Communications	650	-	780	-	-
TOTAL MAINTENANCE & OPERATIONS		**$ 239,082**	**$ 380,578**	**$ 170,680**	**$ 281,450**	**$ 257,450**
TOTAL EXPENDITURE		**$ 396,250**	**$ 556,043**	**$ 339,916**	**$ 451,183**	**$ 427,512**

COMMUNITY DEVELOPMENT - PLANNING - 010-61
DEPARTMENT SUMMARY

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
NUMBER OF PERSONNEL	4.400	4.400	4.400	5.300	5.300
PERSONNEL	655,462	646,232	777,397	742,230	764,949
MAINTENANCE & OPERATIONS	286,241	859,106	239,455	666,060	416,060
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 941,703**	**$ 1,505,338**	**$ 1,016,852**	**$ 1,408,290**	**$ 1,181,009**

DESCRIPTION:

The Planning Division of the Community Development Department is responsible for the administration of the Town's current and long range planning activities, including implementation of the General Plan and related policies and guidelines, coordination of environmental review (CEQA and NEPA), processing all development applications and enforcement of the Zoning Code. The department coordinates regular Staff Review Committee meetings to provide streamlined review of entitlement applications and other issues. The Planning Division also provides technical and administrative support to the Town Council and Planning Commission. The Community Development Director conducts Administrative Permit Hearings for the consideration of Minor Use Permits, Minor Subdivisions, Minor Site Plan & Design Review approvals, and requests for extension of time for previously approved permits.

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

Community and regional planning efforts related to greenhouse gas reduction, climate change, vulnerability assessment, and hazard mitigation are also coordinated by Planning Division staff.

SIGNIFICANT CHANGES & EXPENDITURES:

Major expenditures identified for the FY2021-22 budget cycle include additional funds for an in depth CEQA review and community outreach for the Zoning Ordinance Update and the Housing and Safety Element Update for implementation of the 6th Cycle Regional Housing Needs Allocation (RHNA). The Division will also continue to rely on outside professional consulting services from BAE for technical housing support and Rincon Consulting for CEQA technical assistance.

COMMUNITY DEVELOPMENT - PLANNING - 010-61
DEPARTMENT DETAIL

		2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	429,442	436,559	453,489	530,904	545,512
4120	Extra Help Wages	28,651	5,000	94,399	6,000	6,000
4150	Fringe Benefits	197,369	204,673	229,508	205,325	213,437
TOTAL PERSONNEL		**$ 655,462**	**$ 646,232**	**$ 777,397**	**$ 742,230**	**$ 764,949**
	Planner I	*0.900*	*0.900*	*0.900*	*0.900*	*0.900*
	Community Development Director	*0.800*	*0.800*	*0.800*	*0.800*	*0.800*
	Community Development Technician	*-*	*-*	*-*	*-*	*-*
	Planner III	*0.900*	*0.900*	*0.900*	*1.800*	*1.800*
	Planner II	*0.900*	*0.900*	*0.900*	*0.900*	*0.900*
	Senior Administrative Assistant	*0.900*	*0.900*	*0.900*	*0.900*	*0.900*
		4.400	*4.400*	*4.400*	*5.300*	*5.300*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	1,130	33,500	-	24,250	24,250
4260	Professional Development	2,974	1,155	1,155	3,660	3,660
4261	Educational Incentive	-	3,000	-	3,000	3,000
4270	Subscriptions/Memberships	4,468	16,925	6,100	7,550	7,550
4280	Legal Expense	117,641	115,000	55,000	135,000	135,000
4290	Legal Notices	11,681	17,000	15,000	20,000	20,000
4355	Office Supplies	1,939	2,000	500	4,500	4,500
4360	Postage	383	4,000	500	4,000	4,000
4365	Printing	108	3,500	250	3,500	3,500
4410	Advertising	-	1,500	-	1,500	1,500
4425	Computer Expense	2,008	2,000	500	4,600	4,600
4435	Operational Expense	15,261	29,150	25,000	32,900	32,900
4450	Professional Services	123,191	627,376	130,000	415,000	165,000
4452	Contractual Services	-	-	-	-	-
4486	Communications	5,457	3,000	5,450	6,600	6,600
TOTAL MAINTENANCE & OPERATIONS		**$ 286,241**	**$ 859,106**	**$ 239,455**	**$ 666,060**	**$ 416,060**
TOTAL EXPENDITURE		**$ 941,703**	**$ 1,505,338**	**$ 1,016,852**	**$ 1,408,290**	**$ 1,181,009**

COMMUNITY DEVELOPMENT - BUILDING INSPECTION - 010-62
DEPARTMENT SUMMARY

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
NUMBER OF PERSONNEL	3.600	3.600	3.600	3.700	3.700
PERSONNEL	488,357	490,274	482,627	502,008	513,678
MAINTENANCE & OPERATIONS	99,006	304,569	91,145	277,740	277,740
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 587,364**	**$ 794,843**	**$ 573,772**	**$ 779,748**	**$ 791,418**

DESCRIPTION:

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

SIGNIFICANT CHANGES & EXPENDITURES:

A new major expenditure identified for the FY2021-22 and FY2022-23 budget cycles includes funds for an external half-time code enforcement officer to assist in processing violation complaints. Because the Town currently does not have any dedicated code enforcement staff, such a service would free up existing Planning and Building Division staff to focus on their primary duties. The Building division anticipates conducting plan check review and completing inspection services for multiple affordable housing projects, including the Heritage Park Apartments and Redwood Views projects, as well as other market rate residential developments and non-residential projects, including the Vintage Oaks on the Town Green, Richardson Mixed Use and McClelland Hotel.

COMMUNITY DEVELOPMENT - BUILDING INSPECTION - 010-62
DEPARTMENT DETAIL

		2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	363,649	362,614	306,312	371,001	377,949
4120	Extra Help Wages	11,589	-	56,636	5,000	5,000
4150	Fringe Benefits	113,120	127,660	119,679	126,007	130,730
TOTAL PERSONNEL		**$ 488,357**	**$ 490,274**	**$ 482,627**	**$ 502,008**	**$ 513,678**
	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*	*0.100*	*0.100*	*0.100*
	Planner II	*0.100*	*0.100*	*0.100*	*0.100*	*0.100*
	Planner III	*0.100*	*0.100*	*0.100*	*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*
		3.600	*3.600*	*3.600*	*3.700*	*3.700*
MAINTENANCE & OPERATIONS						
4220	Bank Charges	2,399	-	-	-	-
4250	Mtgs,Conf,Trvl,Training	175	3,000	-	2,000	2,000
4260	Professional Development	957	1,395	1,395	2,940	2,940
4261	Educational Incentive	-	-	-	3,000	3,000
4270	Subscriptions/Memberships	2,818	4,500	4,500	5,800	5,800
4280	Legal Expense	103	1,000	1,000	-	-
4325	Vehicle Maintenance	290	1,500	4,000	1,500	1,500
4355	Office Supplies	1,191	2,000	250	-	-
4360	Postage	2	-	-	-	-
4365	Printing	-	-	-	800	800
4425	Computer Expense	-	-	-	-	-
4435	Operational Expense	25,468	31,000	31,000	32,500	32,500
4450	Professional Services	-	-	-	-	-
4451	Prof Services - External Plan Checks	-	23,500	-	225,000	225,000
4452	Contractual Services	61,558	236,674	45,000	-	-
4486	Communications	4,047	-	4,000	4,200	4,200
TOTAL MAINTENANCE & OPERATIONS		**$ 99,006**	**$ 304,569**	**$ 91,145**	**$ 277,740**	**$ 277,740**
CAPITAL OUTLAY						
4540	Equipment Acquisition	-	-	-	-	-
TOTAL CAPITAL OUTLAY		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURE		**$ 587,364**	**$ 794,843**	**$ 573,772**	**$ 779,748**	**$ 791,418**

ENGINEERING - 010-63
DEPARTMENT SUMMARY

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
NUMBER OF PERSONNEL	6.290	6.290	6.290	6.490	6.490
PERSONNEL	924,618	980,632	869,475	933,345	944,889
MAINTENANCE & OPERATIONS	804,454	1,059,665	657,729	947,463	983,463
CAPITAL OUTLAY	200,209	17,121	32,505	503,500	187,500
OTHER FINANCING USES	-	-	-	275,000	275,000
TOTAL	**$ 1,929,282**	**$ 2,057,418**	**$ 1,559,709**	**$ 2,659,308**	**$ 2,390,852**

DESCRIPTION:

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

SIGNIFICANT CHANGES AND EXPENDITURES:

With the new 2040 General Plan, various policies were adopted and with required implementation for various studies that are included in this department budget. These studies include: Complete Street Design Guidelines Update, Develop Policy for Vehicle Miles Traveled, Annual Sidewalk Inspection Program, Safe Routes to School Program, School Traffic Congestion Plan, Transportation Permit and Truck Route Evaluation, and update of the Bike and Pedestrian Master Plan.

Major Transportation CIP projects partially funded with General Fund monies in this department fund include the Downtown Pedestrian & Bicycle Crossing of US 101 Phase 1 and the Town Wide Streetlight LED Retrofit projects.

ENGINEERING - 010-63
DEPARTMENT DETAIL

		2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	627,187	653,326	589,591	660,579	665,222
4120	Extra Help Wages	59,890	86,500	41,114	60,000	60,000
4150	Fringe Benefits	237,541	240,806	238,770	212,766	219,668
TOTAL PERSONNEL		**$ 924,618**	**$ 980,632**	**$ 869,475**	**$ 933,345**	**$ 944,889**
	Administrative Assistant	*0.500*	*0.500*	*0.500*	*0.500*	*0.500*
	Assistant Engineer	*0.500*	*0.500*	*0.500*	*0.500*	*0.500*
	Associate Engineer	-	-	-	*0.250*	*0.250*
	Deputy Director of Engineering	*0.500*	*0.500*	*0.500*	*0.450*	*0.450*
	Deputy Director of Water & Environmental	-	-	-	-	-
	Engineer I/II/III	*0.650*	*0.650*	*0.650*	*0.650*	*0.650*
	Engineering Tech	*1.000*	*1.000*	*1.000*	*1.000*	*1.000*
	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	*0.500*	*0.500*	*0.500*	*1.000*	*1.000*
	Senior Engineer	*0.500*	*0.500*	*0.500*	-	-
	Senior Engineering Technician	-	-	-	-	-
	Senior Public Works Inspector	-	-	-	-	-
		6.290	*6.290*	*6.290*	*6.490*	*6.490*
MAINTENANCE & OPERATIONS						
4215	Bad Debts	-	-	-	-	-
4250	Mtgs,Conf,Trvl,Training	906	14,750	8,500	5,250	5,250
4256	Recruitment	-	-	-	-	-
4260	Professional Development	2,875	2,919	2,919	5,778	5,778
4261	Educational Incentive	-	1,000	1,000	2,000	2,000
4270	Subscriptions/Memberships	1,892	2,400	2,400	3,735	3,735
4280	Legal Expense	9,589	16,000	9,000	28,000	23,000
4325	Vehicle Maintenance	1,314	150	2,500	-	-
4330	Equipment Maintenance	-	-	-	-	-
4355	Office Supplies	4,727	8,000	3,500	8,000	8,000
4360	Postage	164	5,500	250	5,500	5,500
4365	Printing	689	1,500	1,500	3,000	3,000
4425	Computer Expense	6,941	11,000	11,000	11,000	5,000
4435	Operational Expense	834	7,750	5,000	9,000	11,000
4445	Permits & Licenses	5,413	9,000	6,146	8,100	8,100
4450	Professional Services	752,287	937,846	595,014	787,000	842,000
4452	Contractual Services	7,723	18,750	-	49,600	29,600
4458	Lab Testing & Supplies	290	15,000	-	14,000	24,000
4486	Communications	8,810	8,100	9,000	7,500	7,500
TOTAL MAINTENANCE & OPERATIONS		**$ 804,454**	**$ 1,059,665**	**$ 657,729**	**$ 947,463**	**$ 983,463**
CAPITAL OUTLAY						
4510	Construction	100,000	-	-	-	-
4510	Starr Road Vivian Court To Windsor River Rd	100,020	(14,254)	1,130	-	-
4510	Crosswalk Enhnmts-Brooks Rd/Us 101 Nb On	55	31,375	31,375	-	-
4510	FY 2019-2021 Townwide Street Resurfacing	55	-	-	-	-
4510	Faught Creek Traiil Improv	80	-	-	-	-
4510	Starr Rd South Of Starr View Sidewalk	-	-	-	36,000	-
4510	Crosswalk Enhancements Brooks	-	-	-	30,000	-
4510	Town-Wide Streetlight Led Retrofit	-	-	-	187,500	187,500
4510	Downtown Ped & Bicycle Crossing	-	-	-	250,000	-
TOTAL CAPITAL OUTLAY		**$ 200,209**	**$ 17,121**	**$ 32,505**	**$ 503,500**	**$ 187,500**
OTHER FINANCING USES						
4998	Transfer Out	-	-	-	275,000	275,000
TOTAL OTHER FINANCING USES		**$ -**	**$ -**	**$ -**	**$ 275,000**	**$ 275,000**
TOTAL EXPENDITURE		**$ 1,929,282**	**$ 2,057,418**	**$ 1,559,709**	**$ 2,659,308**	**$ 2,390,852**

SENIOR CENTER - 010-72
DEPARTMENT SUMMARY

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
NUMBER OF PERSONNEL	1.100	1.100	1.100	1.300	1.300
PERSONNEL	231,913	253,673	269,849	306,464	332,319
MAINTENANCE & OPERATIONS	20,784	37,660	19,443	32,025	32,600
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	99,627	99,627	99,627	127,993	127,993
TOTAL	**$ 352,324**	**$ 390,960**	**$ 388,919**	**$ 466,482**	**$ 492,911**

DESCRIPTION:

The Windsor Senior Center is a 4,000 square foot facility which offers recreational, social and educational programs to seniors 55 and older. The programs offered are designed to promote health and wellness, enhance independence, promote lifelong learning and quality of life as well as strengthen community image and sense of place for senior community members. In addition to these programs, the Senior Center pool also offers swim programs serving other members of the community including youth, teens, and families. All costs and revenues associated with these non-Senior activities and kept in the recreation budget of the General Fund.

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

SIGNIFICANT CHANGES & EXPENDITURES:

Extra Help staff are comprised of part-time and seasonal employees. The increase in the Extra Help Wages line is to reflect the State of California mandated minimum wage increase and an increase in the lifeguard staffing model due to COVID-19 restrictions.

SENIOR CENTER - 010-72
DEPARTMENT DETAIL

		2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	104,966	109,882	108,337	123,535	124,746
4120	Extra Help Wages	76,813	105,670	110,905	137,401	160,587
4150	Fringe Benefits	50,133	38,121	50,607	45,528	46,986
TOTAL PERSONNEL		**$ 231,913**	**$ 253,673**	**$ 269,849**	**$ 306,464**	**$ 332,319**
	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*
	Recreation Program Supervisor	*0.900*	*0.900*	*0.900*	*0.800*	*0.800*
		1.100	*1.100*	*1.100*	*1.300*	*1.300*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	1,330	2,268	1,133	1,025	1,025
4260	Professional Development	701	660	660	1,380	1,380
4261	Educational Incentive	-	350	-	350	350
4270	Subscriptions/Memberships	268	355	365	365	365
4280	Legal Expense	218	500	500	500	500
4355	Office Supplies	545	800	800	800	800
4360	Postage	1	42	-	50	50
4365	Printing	91	385	385	500	500
4375	Small Tools	967	820	820	1,175	750
4425	Computer Expense	450	500	-	500	500
4435	Operational Expense	1,492	650	650	750	750
4450	Professional Services	35	4,500	4,500	4,500	4,500
4462	Recreation Programs	13,908	25,050	8,850	19,350	20,350
4486	Communications	780	780	780	780	780
TOTAL MAINTENANCE & OPERATIONS		**$ 20,784**	**$ 37,660**	**$ 19,443**	**$ 32,025**	**$ 32,600**
MAINTENANCE & OPERATIONS						
4901	Transfer-Out - General Fund	99,627	99,627	99,627	127,993	127,993
4901	Transfer-Out-Sr Center	-	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS		**$ 99,627**	**$ 99,627**	**$ 99,627**	**$ 127,993**	**$ 127,993**
TOTAL EXPENDITURE		**$ 352,324**	**$ 390,960**	**$ 388,919**	**$ 466,482**	**$ 492,911**

PARK - 010-74
DEPARTMENT SUMMARY

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
NUMBER OF PERSONNEL	0.250	0.250	0.250	0.170	0.170
PERSONNEL	36,427	37,444	28,476	25,318	25,956
MAINTENANCE & OPERATIONS	30,473	13,923	8,723	10,238	9,238
CAPITAL OUTLAY	19,222	85,000	30,000	54,000	35,000
OTHER FINANCING USES	1,061,088	1,085,754	1,085,754	1,237,252	1,196,639
TOTAL	**$ 1,147,210**	**$ 1,222,121**	**$ 1,152,953**	**$ 1,326,808**	**$ 1,266,832**

DESCRIPTION:

Under the administration of the Parks and Recreation Department, the Parks Division utilizes General Fund contributions for Park facility planning, maintenance, and construction to provide and maintain a safe park system that enhances the park user's recreational experiences. The Park Division places among its priorities, protection of natural resources and strengthening a sense of community. All Lighting and Landscape Assessment District (LLAD) expenses are reflected within the appropriate zone and the General Fund subsidy for Zones 1 (Parks) and Zone 3 (Landscape) is shown as a lump transfer out in “Maintenance & Operations.”

SIGNIFICANT CHANGES & EXPENDITURES:

Annual projects in Year 1 include installing the fitness equipment and video cameras on the Town Green and Year 2 includes a shade structure at Old Vineyard Park.

PARK - 010-74
DEPARTMENT DETAIL

		2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	20,673	25,856	18,069	17,695	18,069
4120	Extra Help Wages	1,641	-	1,109	-	-
4150	Fringe Benefits	14,113	11,588	9,298	7,622	7,887
TOTAL PERSONNEL		**$ 36,427**	**$ 37,444**	**$ 28,476**	**$ 25,318**	**$ 25,956**
	Management Analyst	*0.100*	*0.100*	*0.100*	*0.040*	*0.040*
	Parks & Recreation Director	*0.050*	*0.050*	*0.050*	*0.050*	*0.050*
	Parks Maintenance Supervisor	*0.030*	*0.030*	*0.030*	*0.030*	*0.030*
	Senior Administrative Assistant	*0.040*	*0.040*	*0.040*	*0.020*	*0.020*
	Senior Maintenance Worker	*0.030*	*0.030*	*0.030*	*0.030*	*0.030*
		0.250	*0.250*	*0.250*	*0.170*	*0.170*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	2,764	3,000	-	2,500	1,500
4260	Professional Development	195	123	123	138	138
4270	Subscriptions/Memberships	164	600	600	600	600
4280	Legal Expense	1,998	1,500	1,500	3,000	3,000
4315	Gasoline, Oil & Diesel	-	-	-	-	-
4325	Vehicle Maintenance	-	-	-	-	-
4330	Equipment Maintenance	210	-	-	-	-
4335	Structures/Improvements Maint	-	-	-	-	-
4355	Office Supplies	134	500	-	500	500
4360	Postage	105	500	-	500	500
4365	Printing	108	1,000	-	1,000	1,000
4435	Operational Expense	14,490	4,700	4,700	-	-
4450	Professional Services	9,883	200	-	-	-
4452	Contractual Services	421	1,800	1,800	2,000	2,000
4460	Town Promotions	-	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS		**$ 30,473**	**$ 13,923**	**$ 8,723**	**$ 10,238**	**$ 9,238**
CAPITAL OUTLAY						
4510	Construction	2,343	-	-	54,000	35,000
4510	Keiser Park Improvements	-	-	-	-	-
4510	Keiser Park Spectator Design	16,879	-	-	-	-
4510	Dog Parks	-	-	-	-	-
4510	Pickleball Courts	-	-	-	-	-
4510	Clara's Garden	-	-	-	-	-
4510	Old Vineyard Park	-	85,000	30,000	-	-
4570	Mobile Equip & Vehicle Acquist	-	-	-	-	-
TOTAL CAPITAL OUTLAY		**$ 19,222**	**$ 85,000**	**$ 30,000**	**$ 54,000**	**$ 35,000**
MAINTENANCE & OPERATIONS						
4901	Transfer-Out - General Fund	702,764	718,232	718,232	840,739	812,760
4901	Transfer-Out - General Fund	358,324	367,522	367,522	396,513	383,879
TOTAL MAINTENANCE & OPERATIONS		**$ 1,061,088**	**$ 1,085,754**	**$ 1,085,754**	**$ 1,237,252**	**$ 1,196,639**
TOTAL EXPENDITURE		**$ 1,147,210**	**$ 1,222,121**	**$ 1,152,953**	**$ 1,326,808**	**$ 1,266,832**

FACILITIES - 010-76
DEPARTMENT SUMMARY

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
NUMBER OF PERSONNEL	4.020	4.020	4.020	3.470	3.470
PERSONNEL	390,969	440,202	393,151	386,365	394,148
MAINTENANCE & OPERATIONS	167,768	214,131	220,882	222,137	215,587
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 558,737**	**$ 654,333**	**$ 614,033**	**$ 608,502**	**$ 609,735**

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.

The Division is responsible for the operation, maintenance, and repairs of water features such as the Windsor Senior Recreation Center pool and spa and the Town Green fountain. Assigned staff are highly trained and hold Certified Pool Operator Certificates. Additionally, staff hold the Playground Safety Certification and are responsible for the maintenance and safety of all playground equipment in Town parks.

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, Greenhouse Gas policies and Hazard Mitigation measures.

SIGNIFICANT CHANGES & EXPENDITURES:

Major projects include ADA improvements at the Bluebird property, COVID reentry facility upgrades and community center improvements.

FACILITIES - 010-76
DEPARTMENT DETAIL

		2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	243,434	280,083	242,608	257,565	260,611
4120	Extra Help Wages	22,087	8,490	19,951	11,415	11,415
4150	Fringe Benefits	125,448	151,629	130,592	117,385	122,123
TOTAL PERSONNEL		**$ 390,969**	**$ 440,202**	**$ 393,151**	**$ 386,365**	**$ 394,148**
	Maintenance Worker I	*1.500*	*1.500*	*1.500*	*0.550*	*0.550*
	Utility Maintenance Worker I	*0.100*	*0.100*	*0.100*	*0.100*	*0.100*
	Maintenance Worker II	*1.330*	*1.330*	*1.330*	*1.630*	*1.630*
	Management Analyst	*-*	*-*	*-*	*0.140*	*0.140*
	Parks & Facilities Superintendent	*0.200*	*0.200*	*0.200*	*0.200*	*0.200*
	Parks & Recreation Director	*0.050*	*0.050*	*0.050*	*0.050*	*0.050*
	Parks Maintenance Supervisor	*0.100*	*0.100*	*0.100*	*0.100*	*0.100*
	Senior Administrative Assistant	*0.140*	*0.140*	*0.140*	*0.100*	*0.100*
	Senior Maintenance Worker	*0.600*	*0.600*	*0.600*	*0.600*	*0.600*
		4.020	*4.020*	*4.020*	*3.470*	*3.470*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	819	1,450	700	375	725
4260	Professional Development	510	991	991	2,252	2,252
4270	Subscriptions/Memberships	-	-	-	-	-
4280	Legal Expense	334	500	500	500	500
4310	Custodial Expense	71,666	119,096	119,096	83,120	84,720
4315	Gasoline, Oil & Diesel	3,406	3,000	3,000	4,000	4,000
4325	Vehicle Maintenance	1,434	1,450	1,450	1,450	1,450
4330	Equipment Maintenance	106	500	500	500	500
4335	Structures/Improvements Maint	12,495	32,500	25,000	49,500	34,000
4355	Office Supplies	607	600	600	700	700
4360	Postage	17	75	75	75	75
4370	Parts & Supplies	6,219	8,500	8,500	12,500	13,000
4435	Operational Expense	14,754	12,700	20,700	16,800	27,800
4450	Professional Services	-	-	-	-	-
4452	Contractual Services	43,803	26,270	26,270	34,365	29,865
4475	Rents & Leases	-	-	-	-	-
4487	Utilities, Gas & Electric	7,947	3,500	8,000	10,000	10,000
4486	Communications	3,652	3,000	5,500	6,000	6,000
TOTAL MAINTENANCE & OPERATIONS		**$ 167,768**	**$ 214,131**	**$ 220,882**	**$ 222,137**	**$ 215,587**
CAPITAL OUTLAY						
4510	Old Firehouse Parking Lot	-	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURE		**$ 558,737**	**$ 654,333**	**$ 614,033**	**$ 608,502**	**$ 609,735**

STREETS AND DRAINAGE - 010-81
DEPARTMENT SUMMARY

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
NUMBER OF PERSONNEL	-	-	0.400	0.450	0.450
PERSONNEL	70,974	74,874	61,475	78,428	79,177
MAINTENANCE & OPERATIONS	30,603	151,512	84,865	196,590	196,590
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	299,646	199,647	199,647	357,878	354,323
TOTAL	**$ 401,224**	**$ 426,033**	**$ 345,987**	**$ 632,896**	**$ 630,090**

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 is maintained under the Streets and Drainage division. Maintenance activities in this area are intended to be minor maintenance until such time policy changes require more intensive maintenance of informal trails and paths in creek corridors. The Town's storm water permit includes unfunded mandates that requires cleanup of trash and homeless encampments in creek areas.

STREETS AND DRAINAGE - 010-81
DEPARTMENT DETAIL

		2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	37,065	35,080	37,344	39,276	39,420
4120	Extra Help Wages	15,839	22,000	6,736	23,200	23,200
4150	Fringe Benefits	18,070	17,794	17,395	15,953	16,557
TOTAL PERSONNEL		**$ 70,974**	**$ 74,874**	**$ 61,475**	**$ 78,428**	**$ 79,177**
	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	123	155	155	340	340
4261	Educational Incentive	323	500	500	500	500
4270	Subscriptions/Memberships	-	250	-	300	300
4280	Legal Expense	27	300	-	400	400
4315	Gasoline, Oil & Diesel	-	-	-	2,000	2,000
4325	Vehicle Maintenance	-	2,500	-	600	600
4330	Equipment Maintenance	1,148	1,000	500	1,200	1,200
4340	Streets/Infrastructure Maint	-	-	-	-	-
4355	Office Supplies	-	100	-	100	100
4360	Postage	-	350	-	350	350
4365	Printing	-	100	-	100	100
4370	Parts & Supplies	26	4,300	500	4,300	4,300
4375	Small Tools	608	1,200	1,200	1,400	1,400
4380	Special Expense	-	-	-	-	-
4425	Computer Expense	-	1,500	-	2,000	2,000
4435	Operational Expense	639	7,000	5,000	7,500	7,500
4445	Permits & Licenses	1,836	2,010	2,010	2,200	2,200
4450	Professional Services	-	14,000	-	15,000	15,000
4452	Contractual Services	25,875	115,997	75,000	158,000	158,000
4458	Lab Testing & Supplies	-	250	-	300	300
TOTAL MAINTENANCE & OPERATIONS		**$ 30,603**	**$ 151,512**	**$ 84,865**	**$ 196,590**	**$ 196,590**
OTHER FINANCING USES						
4901	Transfer-Out - General Fund	299,646	199,647	199,647	357,878	354,323
4901	Transfer To Gas Tax Streets	-	-	-		
TOTAL OTHER FINANCING USES		**$ 299,646**	**$ 199,647**	**$ 199,647**	**$ 357,878**	**$ 354,323**
TOTAL EXPENDITURE		**$ 401,224**	**$ 426,033**	**$ 345,987**	**$ 632,896**	**$ 630,090**

RECREATION - 010-91
DEPARTMENT SUMMARY

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
NUMBER OF PERSONNEL	8.530	8.530	8.530	6.880	6.880
PERSONNEL	1,127,486	1,481,061	984,738	1,235,851	1,304,770
MAINTENANCE & OPERATIONS	294,570	603,764	216,600	545,427	559,847
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	1,537	-
TOTAL	**$ 1,422,055**	**$ 2,084,825**	**$ 1,201,338**	**$ 1,782,815**	**$ 1,864,617**

DESCRIPTION:

The Recreation Division provides a wide range of recreational activities for toddlers, teens, adults, families, seniors, and visitors to the Town of Windsor. Recreation programs are built to create a sense of community that is in alignment with the Council's vision and the Town's goals and objectives. The Town offers a variety of instructor-led classes, sports programs, community initiatives, and other recreation-related events. Other popular programs coordinated by or with the Recreation Division include but are not limited to Summer Nights on the Green, and the Military Banner Program.

SIGNIFICANT CHANGES & EXPENDITURES:

There is a decrease in extra help costs for year one due to a reduction in summer and fall programs as a response to COVID-19 restrictions. Year two reflects an increase in Extra Help costs in response to State minimum wage increases and a return to pre-COVID programming levels. Town Promotions and Special Projects reflects an increase in support for the July 3rd Independence Day celebration event "KABOOM" as the Active 20/30 Club recovers from lost revenue following cancellation of the 2020 and 2021 events. New events such as the "Trick or Treat Trail" have been added. Increased allocations to Community Partnerships for the Windsor Day Parade and Farmers Market are reflected both fiscal years. A decrease in funding for teen and adult sports programs is reflected in year one and two due to one Recreation Coordinator position being kept vacant as a cost savings measure.

RECREATION - 010-91
DEPARTMENT DETAIL

		2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	555,432	736,934	547,240	613,862	633,349
4120	Extra Help Wages	296,496	420,775	176,442	397,311	438,769
4150	Fringe Benefits	275,557	323,352	261,056	224,678	232,653
TOTAL PERSONNEL		**$ 1,127,486**	**$ 1,481,061**	**$ 984,738**	**$ 1,235,851**	**$ 1,304,770**
	Administrative Assistant	-	-	-	-	-
	Management Analyst	*0.850*	*0.850*	*0.850*	*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	*3.000*	*3.000*	*3.000*	*1.700*	*1.700*
	Recreation Program Supervisor	*1.100*	*1.100*	*1.100*	*1.200*	*1.200*
	Senior Administrative Assistant	*2.000*	*2.000*	*2.000*	*1.400*	*1.400*
		8.530	*8.530*	*8.530*	*6.880*	*6.880*
MAINTENANCE & OPERATIONS						
4215	Bad Debts	-	500	500	500	500
4216	Overage/Under	-	-	-	-	-
4220	Bank Charges	-	-	-	-	-
4230	Non Profit Grant Program	73,054	96,146	63,250	55,000	78,750
4231	Community Partnerships	11,366	12,750	19,959	69,750	69,750
4245	Insurance	-	-	-	-	-
4250	Mtgs,Conf,Trvl,Training	3,525	11,389	1,020	2,050	5,452
4260	Professional Development	3,104	3,318	3,318	5,796	5,796
4261	Educational Incentive	-	1,500	-	1,500	1,500
4270	Subscriptions/Memberships	2,500	3,269	3,309	3,500	3,500
4280	Legal Expense	4,947	9,500	9,500	9,500	9,500
4315	Gasoline, Oil & Diesel	3,576	4,850	4,850	4,850	4,850
4325	Vehicle Maintenance	1,092	10,800	10,800	9,800	9,800
4330	Equipment Maintenance	-	1,200	1,200	500	1,200
4335	Structures/Improvements Maint	7,197	4,550	2,200	3,550	4,550
4355	Office Supplies	3,422	4,000	2,000	4,000	4,000
4360	Postage	5,045	7,000	2,360	7,000	7,000
4365	Printing	9,531	18,400	4,441	13,575	18,275
4375	Small Tools	10,143	12,790	7,000	15,634	12,800
4410	Advertising	302	5,200	500	4,000	3,000
4425	Computer Expense	9,085	33,140	12,440	12,200	13,800
4435	Operational Expense	61	5,850	5,850	2,500	2,500
4450	Professional Services	1,861	7,000	5,000	9,000	9,000
4461	Town Promotion & Special Projs	78,507	152,523	18,804	179,770	138,580
4462	Recreation Programs	59,201	191,069	29,934	124,372	148,664
4486	Communications	7,049	7,020	8,365	7,080	7,080
TOTAL MAINTENANCE & OPERATIONS		**$ 294,570**	**$ 603,764**	**$ 216,600**	**$ 545,427**	**$ 559,847**
TOTAL EXPENDITURE		**$ 1,422,055**	**$ 2,084,825**	**$ 1,201,338**	**$ 1,782,815**	**$ 1,864,617**

ANIMAL CONTROL - 010-92
DEPARTMENT SUMMARY

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	300,519	312,500	216,000	222,914	223,052
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 300,519**	**$ 312,500**	**$ 216,000**	**$ 222,914**	**$ 223,052**

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:

The Town's agreement with the County of Sonoma for animal services expired June 30, 2020. The Town entered into an agreement with North Bay Animal Services that terminates July 1, 2023 with the option to renew for two (2) one-year extensions at the discretion of the Town.

ANIMAL CONTROL - 010-92
DEPARTMENT DETAIL

		2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
MAINTENANCE & OPERATIONS						
4280	Legal Expense	409	5,000	-	6,914	7,052
4452	Contractual Services	300,110	307,500	216,000	216,000	216,000
TOTAL MAINTENANCE & OPERATIONS		**$ 300,519**	**$ 312,500**	**$ 216,000**	**$ 222,914**	**$ 223,052**
TOTAL EXPENDITURE		**$ 300,519**	**$ 312,500**	**$ 216,000**	**$ 222,914**	**$ 223,052**

GAS TAX FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2019-20	2020-21	2021-22	2022-23
Estimated Beginning Fund Balance	$ 382,606	$ 280,911	$ 386,277	$ 198,178
Estimated Revenue	1,157,863	1,190,808	1,301,073	1,329,859
Transfers-In	100,000	-	150,000	150,000
Estimated Funds Available	1,640,469	1,471,719	1,837,350	1,678,037
Estimated Expenditures	1,359,558	1,085,442	1,639,172	1,654,812
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	1,359,558	1,085,442	1,639,172	1,654,812
Estimated Ending Fund Balance	$ 280,911	$ 386,277	$ 198,178	$ 23,225

EXPLANATION OF RESERVES

	2019-20	2020-21	2021-22	2022-23
Contigencies	$ 280,911	$ 386,277	$ 198,178	$ 23,225
Fund Balance	$ 280,911	$ 386,277	$ 198,178	$ 23,225

GAS TAX FUND REVENUE SUMMARY

		2019-20 ACTUAL REVENUE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
USE OF MONEY & PROPERTY						
3410	Interest On Investments	-	3,030	-	-	-
INTERGOVERNMENTAL						
3571	Gas Tax, Section 2106 & 2107	276,998	305,587	291,613	315,012	320,579
3572	Gas Tax, Section 2105-Prop 111	143,116	154,543	152,368	164,426	167,221
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	239,316	221,057	252,341	256,631
3575	Gas Tax - Loan Repayment	-	31,643	-	-	-
3576	Traffic Congest Relief	32,113	-	-	-	-
3577	Gas Tax - SB1/Road Maint/Rehab	494,742	478,372	509,770	558,294	574,429
OTHER REVENUE						
3801	Miscellaneous Revenues	3,454	5,000	10,000	5,000	5,000
OTHER FINANCING SOURCES						
3901	Transfer-In - General Fund	100,000	-	-	150,000	150,000
TOTAL REVENUES		$ 1,257,863	$ 1,223,491	$ 1,190,808	$ 1,451,073	$ 1,479,859

GAS TAX FUND - 110-81
DEPARTMENT SUMMARY

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
NUMBER OF PERSONNEL	5.100	5.100	5.100	5.100	5.100
PERSONNEL	609,386	548,984	574,053	595,612	606,252
MAINTENANCE & OPERATIONS	341,344	463,739	386,389	413,560	418,560
CAPITAL OUTLAY	408,828	474,244	125,000	630,000	630,000
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 1,359,558**	**$ 1,486,967**	**$ 1,085,442**	**$ 1,639,172**	**$ 1,654,812**

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.

SIGNIFICANT CHANGES AND EXPENDITURES:

This department budget includes one new maintenance worker. The Streets division has the smallest field crew within the department. 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 increasing number of illegal dumping in streets, and increased labor for division staff to perform all weed abatement as this budget has eliminated all outside contract work for assistance with roadside weed abatement and emergency tree services due to budget cuts.
In FY2016-17, the State passed Senate Bill 1 (SB1) which provides for additional gas tax funding for street resurfacing. Senate Bill 1 (SB1) will continue to provide for additional gas tax funding for street resurfacing. The Town will receive approximately $550,000 per year and will be used to partially fund the FY 2021-2023 Town Wide Street Resurfacing Program.
Gas Tax funds will be used to fund the Video Detection / Loop Replacement at Town owned traffic signals. Video detection technology has improved and does a much better job at detecting bicyclists then in-ground loop detection.

GAS TAX FUND - 110-81
DEPARTMENT DETAIL

		2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	369,364	318,669	358,439	379,588	381,895
4120	Extra Help Wages	40,591	45,000	38,473	46,000	48,000
4150	Fringe Benefits	199,431	185,315	177,141	170,025	176,358
TOTAL PERSONNEL		**$ 609,386**	**$ 548,984**	**$ 574,053**	**$ 595,612**	**$ 606,252**
	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	279	4,200	400	1,700	1,700
4260	Professional Development	1,960	1,415	1,415	3,310	3,310
4261	Educational Incentive	-	-	-	1,000	1,000
4270	Subscriptions/Memberships	383	400	400	600	600
4280	Legal Expense	217	800	800	800	800
4315	Gasoline, Oil & Diesel	9,754	10,000	10,000	12,000	12,000
4325	Vehicle Maintenance	9,498	20,000	10,000	14,000	14,000
4330	Equipment Maintenance	3,241	4,500	-	4,500	4,500
4340	Streets/Infrastructure Maint	15,524	70,200	20,000	50,200	50,200
4355	Office Supplies	2,504	1,500	150	2,000	2,000
4365	Printing	231	100	100	200	200
4370	Parts & Supplies	3,795	5,400	3,500	5,400	5,400
4375	Small Tools	1,996	3,000	3,000	3,000	3,000
4420	Chemicals	-	-	-	-	-
4425	Computer Expense	300	1,500	-	3,000	-
4435	Operational Expense	10,719	15,800	15,800	12,800	12,800
4445	Permits & Licenses	175	650	650	650	650
4450	Professional Services	1,679	16,500	-	3,500	11,500
4452	Contractual Services	240,378	268,274	278,274	254,800	254,800
4458	Lab Testing & Supplies	-	100	-	100	100
4486	Communications	6,572	4,000	6,500	5,000	5,000
4487	Utilities, Gas & Electric	32,136	35,400	35,400	35,000	35,000
TOTAL MAINTENANCE & OPERATIONS		**$ 341,344**	**$ 463,739**	**$ 386,389**	**$ 413,560**	**$ 418,560**
CAPITAL OUTLAY						
4540	Equipment Acquisition	-	-	-	-	-
4545	Infrastructure Acquisition	24,975	-	-	-	-
4570	Vehicle Acquisition	-	-	-	-	-
4580	Structures/Improvements Acquis	-	-	-	80,000	80,000
4510	Town-Wide Street Resurfacing	380,700	14,244	-	-	-
4510	Town-Wide Street Resurfacing	3,153	460,000	125,000	-	-
4510	FY 2021-2023 Town Wide Street Resurfacing	-	-	-	550,000	550,000
TOTAL CAPITAL OUTLAY		**$ 408,828**	**$ 474,244**	**$ 125,000**	**$ 630,000**	**$ 630,000**
OTHER FINANCING USES						
4901	Transfer-Out - Gas Tax Fund	-	-	-	-	-
TOTAL OTHER FINANCING USES		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURE		**$ 1,359,558**	**$ 1,486,967**	**$ 1,085,442**	**$ 1,639,172**	**$ 1,654,812**

TRANSPORTATION GRANT FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2019-20	2020-21	2021-22	2022-23
Estimated Beginning Fund Balance	$ 1,033,623	$ 209,492	$ 501,235	$ 42,293
Estimated Revenue	229,344	247,380	6,096,284	261,688
Transfers-In	-	600,000	3,100,000	-
Estimated Funds Available	1,262,967	1,056,872	9,697,519	303,981
Estimated Expenditures	1,053,475	555,637	9,655,226	250,000
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	1,053,475	555,637	9,655,226	250,000
Estimated Ending Fund Balance	$ 209,492	$ 501,235	$ 42,293	$ 53,981

EXPLANATION OF RESERVES

	2019-20	2020-21	2021-22	2022-23
Transportation Projects	$ 209,492	$ 501,235	$ 42,293	$ 53,981
Fund Balance	$ 209,492	$ 501,235	$ 42,293	$ 53,981

TRANSPORTATION GRANT FUND REVENUE SUMMARY

		2019-20 ACTUAL REVENUE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
USE OF MONEY & PROPERTY						
3410	Interest On Investments	-	10,605	8,000	7,500	7,500
INTERGOVERNMENTAL						
3510	MTC Grant Revenue	-	-	-	-	-
3524	Grant Revenue - Los Amigos	-	-	-	-	-
3526	TFCA Pedestrian Enhancement	-	-	-	3,000,000	-
3528	Federal Safe Routes To School Grant	-	-	-	-	-
3576	Traffic Congest Relief	-	-	-	2,842,000	-
3578	LSR Measure M	229,344	265,000	239,380	246,784	254,188
3580	Transportation Grant Revenue	-	-	-	-	-
OTHER FINANCING SOURCES						
3901	Transfer-In - General Fund	-	6,700,000	600,000	3,100,000	-
TOTAL REVENUES		$ 229,344	$ 6,975,605	$ 847,380	$ 9,196,284	$ 261,688

TRANSPORTATION GRANT FUND - 111-63
DEPARTMENT SUMMARY

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	1,363	265,585	265,585	-	-
CAPITAL OUTLAY	1,052,112	9,978,471	290,052	9,655,226	250,000
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 1,053,475**	**$ 10,244,056**	**$ 555,637**	**$ 9,655,226**	**$ 250,000**

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 FY 2021-23 Town-Wide Street Resurfacing Project (Measure M-Transportation), Crosswalk Enhancements at Starr Road and Stellar Lane Project (Transportation Development Act), Crosswalk Enhancements at Brooks Road and Natalie Drive (HSIP), and the Windsor River Road at Windsor Road Intersection Improvements project partially funded by a $3 million OBAG funding plus a $2.8 million SB1 Local Partnership Competitive Program grant.

TRANSPORTATION GRANT FUND - 111-63
DEPARTMENT DETAIL

		2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
MAINTENANCE & OPERATIONS						
4450	Professional Services	1,288	-	-	-	-
4450	Professional Services	75	-	-	-	-
4450	Orh Corridor Enhncmnt	-	265,585	265,585	-	-
TOTAL MAINTENANCE & OPERATIONS		**$ 1,363**	**$ 265,585**	**$ 265,585**	**$ -**	**$ -**
CAPITAL OUTLAY						
4510	Town-Wide Street Resurfacing	3,153	-	-	-	-
4510	Wrr/Wr Intersection (Obag)	615,004	9,702,588	4,400	8,906,626	-
4510	Starr Rd Sidewalk At Vivian	128,849	6,970	29,630	-	-
4510	Tda 3 Grant - Brooks Rd Crosswalk	144,631	12,891	-	-	-
4510	Town Wide Street Resurfacing (Measure M)	160,476	256,022	256,022	-	-
4510	Fy 2021-2023 Town Wide Street Resurfacing	-	-	-	410,000	250,000
4510	Crosswalk Enhancements At Starr Rd	-	-	-	98,000	-
4510	Crosswalk Enhancements Brooks Rd				240,600	-
TOTAL CAPITAL OUTLAY		**$ 1,052,112**	**$ 9,978,471**	**$ 290,052**	**$ 9,655,226**	**$ 250,000**
TOTAL EXPENDITURE		**$ 1,053,475**	**$ 10,244,056**	**$ 555,637**	**$ 9,655,226**	**$ 250,000**

ARPA FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2019-20	2020-21	2021-22	2022-23
Estimated Beginning Fund Balance	$ -	$ -	$ -	$ -
Estimated Revenue	-	-	3,244,797	3,244,797
Transfers-In	-	-	-	-
Estimated Funds Available	-	-	3,244,797	3,244,797
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	$ -	$ -	$ -	$ -

EXPLANATION OF RESERVES

	2019-20	2020-21	2021-22	2022-23
Contigencies	$ -	$ -	$ -	$ -
Fund Balance	$ -	$ -	$ -	$ -

ARPA FUND REVENUE SUMMARY

	2019-20 ACTUAL REVENUE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
INTERGOVERNMENTAL					
3512 TRANSFER IN - GENERAL FUND	-	-	-	3,244,797	3,244,797
TOTAL REVENUES	$ -	$ -	$ -	$ 3,244,797	$ 3,244,797

ARPA - 115
DEPARTMENT SUMMARY

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	3,244,797	3,244,797
TOTAL	**$ -**	**$ -**	**$ -**	**$ 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.

ARPA - 115-30
DEPARTMENT DETAIL

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
OTHER FINANCING USES					
4901 Transfer Out-Non-Department	-	-	-	3,244,797	3,244,797
TOTAL OTHER FINANCING USES	**$ -**	**$ -**	**$ -**	**$ 3,244,797**	**$ 3,244,797**
TOTAL EXPENDITURE	**$ -**	**$ -**	**$ -**	**$ 3,244,797**	**$ 3,244,797**

GRANT FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2019-20	2020-21	2021-22	2022-23
Estimated Beginning Fund Balance	$ -	$ -	$ -	$ -
Estimated Revenue	-	310,000	177,000	-
Transfers-In	-	-	-	-
Estimated Funds Available	-	310,000	177,000	-
Estimated Expenditures	-	310,000	177,000	-
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	-	310,000	177,000	-
Estimated Ending Fund Balance	$ -	$ -	$ -	$ -

EXPLANATION OF RESERVES

	2019-20	2020-21	2021-22	2022-23
Contigencies	$ -	$ -	$ -	$ -
Fund Balance	$ -	$ -	$ -	$ -

GRANT FUND REVENUE SUMMARY

		2019-20 ACTUAL REVENUE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
INTERGOVERNMENTAL						
3901	TRANSFER IN - GENERAL FUND	-	-	-	-	-
3524	GRANT - PLANNING GRANT PROGRAM	-	-	160,000	-	-
3524	GRANT - CA ZONING ORDINANCE	-	-	150,000	-	-
3408	DONATIONS	-	-	-	25,000	-
3524	GRANT - PROP 68	-	-	-	152,000	-
TOTAL REVENUES		$ -	$ -	$ 310,000	$ 177,000	$ -

GRANT - 125
DEPARTMENT SUMMARY

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	-	310,000	310,000	-	-
CAPITAL OUTLAY	-	-	-	177,000	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ -**	**$ 310,000**	**$ 310,000**	**$ 177,000**	**$ -**

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:

In FY 21-22 the Town anticipates an allocation from the Per Capita Grant Program that was originated from Proposition 68. These grant funds will be used for the the Pickleball Courts at Hiram Lewis Community Park.

GRANT - 125-61
DEPARTMENT DETAIL

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
MAINTENANCE & OPERATIONS					
4450 Professional Services	-	310,000	310,000	-	-
TOTAL MAINTENANCE & OPERATIONS	**$ -**	**$ 310,000**	**$ 310,000**	**$ -**	**$ -**
TOTAL EXPENDITURE	**$ -**	**$ 310,000**	**$ 310,000**	**$ -**	**$ -**

GRANT - 125-74
DEPARTMENT DETAIL

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
CAPITAL OUTLAY					
4510 Pickleball Courts Hiram Lewis Park	-	-	-	177,000	-
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**$ 177,000**	**$ -**
TOTAL EXPENDITURE	**$ -**	**$ -**	**$ -**	**$ 177,000**	**$ -**

ASSET FORFEITURE FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2019-20	2020-21	2021-22	2022-23
Estimated Beginning Fund Balance	$ 93,883	$ 42,866	$ 42,866	$ 27,866
Estimated Revenue	-	-	-	-
Transfers-In	-	-	-	-
Estimated Funds Available	93,883	42,866	42,866	27,866
Estimated Expenditures	51,018	-	15,000	15,000
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	51,018	-	15,000	15,000
Estimated Ending Fund Balance	$ 42,866	$ 42,866	$ 27,866	$ 12,866

EXPLANATION OF RESERVES

	2019-20	2020-21	2021-22	2022-23
Contigencies	$ 42,866	$ 42,866	$ 27,866	$ 12,866
Fund Balance	$ 42,866	$ 42,866	$ 27,866	$ 12,866

ASSET FORFEITURE FUND REVENUE SUMMARY

	2019-20 ACTUAL REVENUE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
USE OF MONEY & PROPERTY					
3410 Interest On Investments	-	1,010	-	-	-
TOTAL REVENUES	$ -	$ 1,010	$ -	$ -	$ -

ASSET FORFEITURE FUND - 130
DEPARTMENT SUMMARY

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	18,394	15,000	-	15,000	15,000
CAPITAL OUTLAY	32,623	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 51,018**	**$ 15,000**	**$ -**	**$ 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

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
MAINTENANCE & OPERATIONS					
4435 Operational Expense	18,394	15,000	-	15,000	15,000
TOTAL MAINTENANCE & OPERATIONS	**$ 18,394**	**$ 15,000**	**$ -**	**$ 15,000**	**$ 15,000**
CAPITAL OUTLAY					
4540 Equipment Acquisition	32,623	-	-	-	-
TOTAL CAPITAL OUTLAY	**$ 32,623**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURE	**$ 51,018**	**$ 15,000**	**$ -**	**$ 15,000**	**$ 15,000**

MOBILE HOME RENT STABILIZATION FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2019-20	2020-21	2021-22	2022-23
Estimated Beginning Fund Balance	$ 45,736	$ 45,736	$ 45,736	$ 45,736
Estimated Revenue	-	-	-	-
Transfers-In	-	-	-	-
Estimated Funds Available	45,736	45,736	45,736	45,736
Estimated Expenditures	-	-	-	-
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	-	-	-	-
Estimated Ending Fund Balance	$ 45,736	$ 45,736	$ 45,736	$ 45,736

EXPLANATION OF RESERVES

	2019-20	2020-21	2021-22	2022-23
Contigencies	$ 45,736	$ 45,736	$ 45,736	$ 45,736
Fund Balance	$ 45,736	$ 45,736	$ 45,736	$ 45,736

MOBILE HOME RENT STABILIZATION FUND REVENUE SUMMARY

	2019-20 ACTUAL REVENUE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
USE OF MONEY & PROPERTY					
3410 Interest On Investments	-	328	-	-	-
CHARGES FOR SERVICES					
3665 Mobile Home Rent Stabilization Fee	-	-	-	-	-
TOTAL REVENUES	$ -	$ 328	$ -	$ -	$ -

MOBILE HOME RENT STABILIZATION - 140
DEPARTMENT SUMMARY

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED 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

		2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED 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

	2019-20	2020-21	2021-22	2022-23
Estimated Beginning Fund Balance	$ 109,794	$ 119,807	$ 119,934	$ 115,880
Estimated Revenue	863,361	876,384	875,338	892,045
Transfers-In	1,360,361	1,385,028	1,573,123	1,528,955
Estimated Funds Available	2,333,516	2,381,219	2,568,395	2,536,879
Estimated Expenditures	2,213,708	2,261,285	2,452,515	2,425,365
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	2,213,708	2,261,285	2,452,515	2,425,365
Estimated Ending Fund Balance	$ 119,807	$ 119,934	$ 115,880	$ 111,515

LIGHTING AND LANDSCAPE ASSESSMENT FUND REVENUE SUMMARY

		2019-20 ACTUAL REVENUE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
PROPERTY TAX						
3060	Street Lighting Prop Tax-Zone 4	5,537	5,456	-	-	-
CHARGES FOR SERVICES						
3150	Special Assessments - Zone 1	479,700	492,937	491,538	490,395	500,202
3150	Special Assessments - Zone 2	142,240	145,147	145,125	145,189	148,093
3150	Special Assessments - Zone 3	194,894	198,829	198,829	198,863	202,840
3150	Special Assessments - Zone 5	867	892	892	892	910
3150	Special Assessments - Zone 6	38,886	40,000	40,000	40,000	40,000
USE OF MONEY & PROPERTY						
3410	Interest On Investments - Zone 1	-	-	-	-	-
3410	Interest On Investments - Zone 1	-	-	-	-	-
3410	Interest On Investments - Zone 2	-	-	-	-	-
3410	Interest On Investments - Zone 3	-	-	-	-	-
3410	Interest On Investments - Zone 4	-	-	-	-	-
3410	Interest On Investments - Zone 5	-	-	-	-	-
3410	Interest On Investments - Zone 6	-	-	-	-	-
OTHER REVENUE						
3801	Miscellaneous Revenues - Zone 1	-	-	-	-	-
3801	Miscellaneous Revenues - Zone 1	-	-	-	-	-
3801	Miscellaneous Revenues - Zone 1	1,236	-	-	-	-
3801	Miscellaneous Revenues - Zone 1	-	-	-	-	-
3801	Miscellaneous Revenues - Zone 1	-	-	-	-	-
3801	Miscellaneous Revenues - Zone 6	-	-	-	-	-
3910	Miscellaneous Revenues - Zone 6	-	-	-	-	-
3915	Transfer In - Zone 1	702,764	718,232	718,232	840,739	812,760
3915	Transfer In - Zone 2	199,646	199,647	199,647	207,878	204,323
3915	Transfer In - Zone 3	358,324	367,522	367,522	396,513	383,879
3915	Transfer In - Zone 3	-	-	-	-	-
3915	Transfer In - Zone 5	-	-	-	-	-
3915	Transfer In - Zone 6	99,627	99,627	99,627	127,993	127,993
3998	Other Financing Sources - Zone 1	-	-	-	-	-
3998	Other Financing Sources - Zone 1	-	-	-	-	-
TOTAL REVENUES		$ 2,223,722	$ 2,268,287	$ 2,261,412	$ 2,448,461	$ 2,421,000

LIGHTING AND LANDSCAPE ASSESSMENT - 150
DEPARTMENT SUMMARY

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
NUMBER OF PERSONNEL	7.570	7.570	7.570	9.540	9.540
PERSONNEL	972,570	853,290	1,020,690	1,114,017	1,136,266
MAINTENANCE & OPERATIONS	1,241,138	1,472,221	1,240,595	1,338,498	1,289,099
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 2,213,708**	**$ 2,325,511**	**$ 2,261,285**	**$ 2,452,515**	**$ 2,425,365**

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

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
Deputy Director of Engineering	*-*	*-*	*-*	*0.100*	*0.100*
Engineering Tech	*-*	*-*	*-*	*-*	*-*
Maintenance Worker I	*1.380*	*1.380*	*1.380*	*2.310*	*2.310*
Maintenance Worker II	*2.940*	*2.940*	*2.940*	*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*	*0.440*	*0.440*
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	*0.480*	*0.480*	*0.480*	*0.330*	*0.330*
Senior Engineer	*-*	*-*	*-*	*-*	*-*
Senior Engineering Technician	*-*	*-*	*-*	*-*	*-*
Senior Maintenance Worker	*0.780*	*0.780*	*0.780*	*0.780*	*0.780*
	7.570	*7.570*	*7.570*	*9.540*	*9.540*
ZONE 1 - PARKS					
PERSONNEL					
4110 Regular Salaries & Wages	383,292	316,319	394,602	434,128	439,880
4120 Extra Help Wages	50,988	39,935	52,386	55,950	55,950
4150 Fringe Benefits	175,398	163,014	194,632	189,590	197,251
TOTAL PERSONNEL	**$ 609,678**	**$ 519,268**	**$ 641,620**	**$ 679,669**	**$ 693,081**
MAINTENANCE & OPERATIONS					
4215 Bad Debts	-	-	-	-	-
4245 Insurance	-	-	-	-	-
4250 Mtgs,Conf,Trvl,Training	600	5,080	1,200	1,422	2,290
4260 Professional Development	898	1,456	1,456	3,848	3,848
4280 Legal Expense	544	1,000	1,000	1,000	1,000
4315 Gasoline, Oil & Diesel	4,896	4,315	2,500	5,200	5,200
4325 Vehicle Maintenance	7,624	7,150	5,000	7,150	7,150
4330 Equipment Maintenance	1,325	3,000	3,000	3,100	3,100
4335 Structures/Improvements Maint	50,567	72,200	25,000	55,000	52,000
4370 Parts & Supplies	59,635	79,200	45,000	63,600	67,600
4435 Operational Expense	32,755	38,500	32,000	41,500	40,500
4450 Professional Services	7,279	10,645	10,645	12,045	12,045
4452 Contractual Services	211,701	230,272	206,272	176,100	146,100
4486 Communications	-	-	-	1,500	1,500
4487 Utilities, Gas & Electric	269,888	280,000	280,000	280,000	280,000
TOTAL MAINTENANCE & OPERATIONS	**$ 647,712**	**$ 732,817**	**$ 613,073**	**$ 651,465**	**$ 622,333**
CAPITAL OUTLAY					
4540 Equipment Acquisition	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ZONE 2 - LIGHTING					
PERSONNEL					
4110 Regular Salaries & Wages	2,035	-	1,390	7,303	7,303
4120 Extra Help Wages	-	-	-	-	-
4150 Fringe Benefits	3,103	-	441	2,520	2,595
TOTAL PERSONNEL	**$ 5,138**	**$ -**	**$ 1,831**	**$ 9,823**	**$ 9,898**
MAINTENANCE & OPERATIONS					
4260 Professional Development	-	-	-	60	60
4280 Legal Expense	-	-	-	-	-
4335 Structures/Improvements Maint	29,492	60,000	5,000	60,000	60,000
4435 Operational Expense	-	-	-	-	-
4450 Professional Services	-	3,000	3,000	-	-
4452 Contractual Services	2,496	10,427	2,500	3,184	3,184
4487 Utilities, Gas & Electric	235,886	275,000	275,000	280,000	280,000
TOTAL MAINTENANCE & OPERATIONS	**$ 267,875**	**$ 348,427**	**$ 285,500**	**$ 343,244**	**$ 343,244**
ZONE 3 - LANDSCAPING					
PERSONNEL					
4110 Regular Salaries & Wages	158,799	146,466	161,848	202,203	205,490

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
4120 Extra Help Wages	33,776	35,242	40,832	41,282	41,282
4150 Fringe Benefits	77,468	77,844	82,415	90,443	94,111
TOTAL PERSONNEL	**$ 270,044**	**$ 259,552**	**$ 285,095**	**$ 333,928**	**$ 340,883**
MAINTENANCE & OPERATIONS					
4245 Insurance	-	-	-	-	-
4250 Mtgs,Conf,Trvl,Training	340	2,180	780	708	1,090
4260 Professional Development	349	661	661	1,802	1,802
4280 Legal Expense	179	200	200	200	200
4315 Gasoline, Oil & Diesel	6,599	6,000	6,000	7,000	7,000
4325 Vehicle Maintenance	6,160	5,800	5,800	5,800	5,800
4330 Equipment Maintenance	2,114	3,100	3,100	3,100	3,100
4335 Structures/Improvements Maint	3,740	10,600	9,000	3,100	3,100
4370 Parts & Supplies	14,135	24,500	12,000	28,500	32,500
4435 Operational Expense	7,564	8,500	8,500	9,000	9,000
4450 Professional Services	-	-	-	5,238	5,238
4452 Contractual Services	128,877	124,954	110,000	82,000	63,000
4487 Utilities, Gas & Electric	96,530	130,000	110,000	115,000	115,000
TOTAL MAINTENANCE & OPERATIONS	**$ 266,585**	**$ 316,495**	**$ 266,041**	**$ 261,448**	**$ 246,830**
CAPITAL OUTLAY					
4540 Equipment Acquisition	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ZONE 4 - BLUEBIRD / STARVIEW					
PERSONNEL					
4110 Regular Salaries & Wages	-	-	-	-	-
4120 Extra Help Wages	-	-	-	-	-
4150 Fringe Benefits	-	-	-	-	-
TOTAL PERSONNEL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS					
4260 Professional Development	-	-	-	-	-
4280 Legal Expense	-	-	-	-	-
4435 Operational Expense	-	500	500	200	200
4450 Professional Services	-	141	141	100	100
4452 Contractual Services	30	42	42	38	38
4487 Utilities, Gas & Electric	3,076	3,800	3,800	3,800	3,800
TOTAL MAINTENANCE & OPERATIONS	**$ 3,106**	**$ 4,483**	**$ 4,483**	**$ 4,138**	**$ 4,138**
ZONE 5 - SHADETREE DRIVE					
PERSONNEL					
4110 Regular Salaries & Wages	-	-	-	-	-
4120 Extra Help Wages	-	-	-	-	-
4150 Fringe Benefits	-	-	-	-	-
TOTAL PERSONNEL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS					
4260 Professional Development	-	-	-	-	-
4280 Legal Expense	-	-	-	-	-
4350 Grounds Maintenance	2,580	500	500	500	500
4450 Professional Services	-	-	-	8	8
4452 Contractual Services	7	15	15	-	-
4487 Utilities, Gas & Electric	249	300	300	300	300
TOTAL MAINTENANCE & OPERATIONS	**$ 2,835**	**$ 815**	**$ 815**	**$ 808**	**$ 808**
ZONE 6 - SENIOR CENTER					
PERSONNEL					
4110 Regular Salaries & Wages	55,846	46,508	57,465	58,987	59,741
4120 Extra Help Wages	5,533	4,394	6,157	5,254	5,254
4150 Fringe Benefits	26,331	23,568	28,523	26,356	27,408
TOTAL PERSONNEL	**$ 87,711**	**$ 74,470**	**$ 92,145**	**$ 90,597**	**$ 92,403**
MAINTENANCE & OPERATIONS					
4245 Insurance	-	-	-	-	-
4250 Mtgs,Conf,Trvl,Training	499	-	-	600	200
4260 Professional Development	138	209	209	514	514
4280 Legal Expense	28	100	100	100	100

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
4315 Gasoline, Oil & Diesel	2,555	2,400	2,400	3,000	3,000
4325 Vehicle Maintenance	900	900	900	1,000	1,000
4330 Equipment Maintenance	-	1,000	1,000	1,000	1,000
4335 Structures/Improvements Maint	2,221	10,000	20,000	9,000	4,000
4370 Parts & Supplies	1,756	2,500	1,000	4,500	4,500
4420 Chemicals	5,326	8,000	6,000	8,000	8,000
4435 Operational Expense	2,697	4,400	4,400	4,600	4,700
4450 Professional Services	-	-	-	1,572	1,572
4452 Contractual Services	8,580	14,674	14,674	18,510	18,160
4487 Utilities, Gas & Electric	28,327	25,000	20,000	25,000	25,000
TOTAL MAINTENANCE & OPERATIONS	**$ 53,025**	**$ 69,183**	**$ 70,683**	**$ 77,396**	**$ 71,746**
TOTAL EXPENDITURE	**$ 2,213,708**	**$ 2,325,511**	**$ 2,261,285**	**$ 2,452,515**	**$ 2,425,365**

LIGHTING AND LANDSCAPE ASSESSMENT DISTRICT NO. 2 FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2019-20	2020-21	2021-22	2022-23
Estimated Beginning Fund Balance	$ 60,180	$ 14,499	$ 24,142	$ 37,323
Estimated Revenue	92,088	123,754	132,105	134,747
Transfers-In	-	-	-	-
Estimated Funds Available	152,268	138,253	156,247	172,070
Estimated Expenditures	124,584	100,925	118,924	117,961
Transfers-Out	13,186	13,186	-	-
Total Est. Expenditures & Transfers-Out	137,770	114,111	118,924	117,961
Estimated Ending Fund Balance	$ 14,499	$ 24,142	$ 37,323	$ 54,109

LIGHTING AND LANDSCAPE ASSESSMENT DISTRICT NO. 2 FUND
REVENUE SUMMARY

		2019-20 ACTUAL REVENUE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
CHARGES FOR SERVICES						
3150	Special Assessments - Zone 101 Shiloh Oaks	31,332	32,457	32,457	33,654	34,327
3150	Special Assessments - Zone 102 Misc Parks	548	567	728	1,478	1,508
3150	Special Assessments - Zone 103 Windsor Redwoods	4,194	4,339	4,982	6,224	6,349
3150	Special Assessments - Zone 104 Manzanita	1,990	1,468	1,899	3,250	3,315
3150	Special Assessments - Zone 105 G&C Autoboady	673	689	460	305	311
3150	Special Assessments - Zone 106 Shiloh Road	-	-	-	-	-
3150	Special Assessments - Zone 107 Berry Ln	-	875	542	752	768
3150	Special Assessments - Zone 108 Bell Village Comm'l	7,378	8,221	11,323	9,932	10,131
3150	Special Assessments - Zone 109 Vintage Oaks	15,417	9,609	16,176	11,872	12,110
3150	Special Assessments - Zone 110 Holiday Inn	3,471	1,426	5,800	5,311	5,417
3150	Special Assessments - Zone 111 Russian River Brew	1,546	2,000	426	459	468
3150	Special Assessments - Zone 112 Esposti Park Pl	5,759	5,925	5,953	4,982	5,082
3150	Special Assessments - Zone 113 Victoria Oaks	15,577	8,017	32,513	46,582	47,514
3150	Special Assessments - Zone 114 Overlook	2,093	2,149	2,014	778	793
3150	Special Assessments - Zone 115 Los Amigos	2,109	2,165	2,028	1,532	1,562
3150	Special Assessments - Zone 116 Veterans Village	-	-	4,232	3,532	3,603
3150	Special Assessments - Zone 117 Arata Lane	-	-	2,224	1,462	1,491
USE OF MONEY & PROPERTY						
3410	Interest on Investments - Zone 101 Shiloh Oaks	-	-	-	-	-
3410	Interest on Investments - Zone 102 Misc Parks	-	-	-	-	-
3410	Interest on Investments - Zone 103 Windsor Redwoods	-	-	-	-	-
3410	Interest on Investments - Zone 104 Manzanita	-	-	-	-	-
3410	Interest on Investments - Zone 105 G&C Autoboady	-	-	-	-	-
3410	Interest on Investments - Zone 107 Berry Ln	-	-	-	-	-
3410	Interest on Investments - Zone 108 Bell Village Comm'l	-	-	-	-	-
3410	Interest on Investments - Zone 109 Vintage Oaks	-	-	-	-	-
3410	Interest on Investments - Zone 110 Holiday Inn	-	-	-	-	-
3410	Interest on Investments - Zone 111 Russian River Brew	-	-	-	-	-
3410	Interest on Investments - Zone 112 Esposti Park Pl	-	-	-	-	-
3410	Interest on Investments - Zone 113 Victorial Oaks	-	-	-	-	-
3410	Interest on Investments - Zone 114 Overlook	-	-	-	-	-
3410	Interest on Investments - Zone 115 Los Amigos	-	-	-	-	-
TOTAL REVENUES		$ 92,088	$ 79,907	$ 123,754	$ 132,105	$ 134,747

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

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
NUMBER OF PERSONNEL	0.480	0.480	0.480	0.510	0.510
PERSONNEL	57,839	50,794	64,395	59,895	60,743
MAINTENANCE & OPERATIONS	66,745	73,371	36,530	59,029	57,218
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	13,186	13,186	13,186	-	-
TOTAL	**$ 137,770**	**$ 137,351**	**$ 114,111**	**$ 118,924**	**$ 117,961**

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

SIGNIFICANT CHANGES & EXPENDITURES:

Reduction in Contract Services due to the decrease in LandCare services.

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

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
Maintenance Worker I	*0.060*	*0.060*	*0.060*	*0.040*	*0.040*
Maintenance Worker II	*0.150*	*0.150*	*0.150*	*0.200*	*0.200*
Parks & Facilities Superintendent	*0.060*	*0.060*	*0.060*	*0.060*	*0.060*
Senior Administrative Assistant	*0.040*	*0.040*	*0.040*	*-*	*-*
Parks & Recreation Analyst	*-*	*-*	*-*	*0.040*	*0.040*
Parks Maintenance Supervisor	*0.060*	*0.060*	*0.060*	*0.060*	*0.060*
Senior Maintenance Worker	*0.110*	*0.110*	*0.110*	*0.110*	*0.110*
	0.480	*0.480*	*0.480*	*0.510*	*0.510*
ZONE 101 - SHILOH OAKS					
PERSONNEL					
4110 Regular Salaries & Wages	11,001	10,865	11,028	11,493	11,527
4120 Extra Help Wages	644	-	741	-	-
4150 Fringe Benefits	5,571	5,720	5,832	5,245	5,446
TOTAL PERSONNEL	**$ 17,216**	**$ 16,585**	**$ 17,600**	**$ 16,738**	**$ 16,972**
MAINTENANCE & OPERATIONS					
4210 Admin Overhead-Zone 1	-	-	-	-	-
4250 Mtgs,Conf,Trvl,Training	10	10	10	5	5
4260 Professional Development	126	50	50	100	100
4315 Gasoline, Oil & Diesel	226	120	120	120	120
4325 Vehicle Maintenance	-	75	75	75	75
4330 Equipment Maintenance	75	75	75	75	75
4335 Structures/Improvements Maint	705	705	705	705	705
4370 Parts & Supplies	226	226	226	476	726
4435 Operational Expense	200	200	200	200	200
4450 Professional Services	10,507	15,694	6,500	6,295	6,294
4452 Contractual Services	891	902	902	550	-
4487 Utilities, Gas & Electric	3,216	5,460	3,500	5,460	5,460
TOTAL MAINTENANCE & OPERATIONS	**$ 16,183**	**$ 23,517**	**$ 12,363**	**$ 14,061**	**$ 13,760**
OTHER FINANCING USES					
4910 Transfer Out-L&L Park Component Zone	-	-	-	-	-
TOTAL OTHER FINANCING USES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ZONE 103 - WINDSOR REDWOODS					
PERSONNEL					
4110 Regular Salaries & Wages	-	-	-	-	-
4120 Extra Help Wages	542	-	-	-	-
TOTAL PERSONNEL	**$ 542**	**$ -**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS					
4335 Structures/Improvements Maint	585	-	-	-	-
4452 Contractual Services	367	1,680	500	304	304
4487 Utilities, Gas & Electric	975	1,200	1,200	1,250	1,250
TOTAL MAINTENANCE & OPERATIONS	**$ 1,927**	**$ 2,880**	**$ 1,700**	**$ 1,554**	**$ 1,554**
OTHER FINANCING USES					
4910 Transfer Out-L&L Park Component Zone	-	-	-	-	-
TOTAL OTHER FINANCING USES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ZONE 104 - MANZANITA					
PERSONNEL					
4110 Regular Salaries & Wages	-	-	-	-	-
4120 Extra Help Wages	-	-	-	-	-
TOTAL PERSONNEL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS					
4210 Admin Overhead-Zone 1	1,055	1,000	-	500	500
4335 Structures/Improvements Maint	390	-	-	-	-
4452 Contractual Services	354	1,582	500	340	340
4487 Utilities, Gas & Electric	325	800	800	900	900
TOTAL MAINTENANCE & OPERATIONS	**$ 2,124**	**$ 3,382**	**$ 1,300**	**$ 1,740**	**$ 1,740**

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
OTHER FINANCING USES					
4910 Transfer Out-L&L Park Component Zone	-	-	-	-	-
TOTAL OTHER FINANCING USES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ZONE 105 - G&C AUTOBODY					
PERSONNEL					
4120 Extra Help Wages	-	-	-	-	-
TOTAL PERSONNEL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS					
4210 Admin Overhead-Zone 1	271	275	-	-	-
4335 Structures/Improvements Maint	130	-	-	-	-
4450 Professional Services	159	100	100	-	-
4452 Contractual Services	110	487	487	73	73
4487 Utilities, Gas & Electric	260	260	260	300	300
TOTAL MAINTENANCE & OPERATIONS	**$ 930**	**$ 1,122**	**$ 847**	**$ 373**	**$ 373**
OTHER FINANCING USES					
4910 Transfer Out-L&L Park Component Zone	-	-	-	-	-
TOTAL OTHER FINANCING USES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ZONE 107 - BERRY LANE					
PERSONNEL					
4120 Extra Help Wages	-	-	-	-	-
TOTAL PERSONNEL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS					
4210 Admin Overhead-Zone 1	136	120	120	-	-
4335 Structures/Improvements Maint	65	200	200	200	200
4450 Professional Services	78	-	-	-	-
4452 Contractual Services	79	266	250	34	34
4487 Utilities, Gas & Electric	4,356	120	4,356	140	140
TOTAL MAINTENANCE & OPERATIONS	**$ 4,713**	**$ 706**	**$ 4,926**	**$ 374**	**$ 374**
ZONE 108 - Bell Village Commercial					
PERSONNEL					
4110 Regular Salaries & Wages	5,730	-	6,519	-	-
4120 Extra Help Wages	303	-	303	-	-
4150 Fringe Benefits	2,270	-	2,661	-	-
TOTAL PERSONNEL	**$ 8,303**	**$ -**	**$ 9,484**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS					
4210 Admin Overhead-Zone 1	-	-	-	-	-
4250 Mtgs,Conf,Trvl,Training	-	-	-	-	-
4260 Professional Development	15	-	15	-	-
TOTAL MAINTENANCE & OPERATIONS	**$ 15**	**$ -**	**$ 15**	**$ -**	**$ -**
ZONE 108 - Bell Village Commercial					
PERSONNEL					
4110 Regular Salaries & Wages	-	5,686	-	6,067	6,067
4150 Fringe Benefits	-	-	-	2,710	2,809
TOTAL PERSONNEL	**$ -**	**$ 5,686**	**$ -**	**$ 8,776**	**$ 8,875**
MAINTENANCE & OPERATIONS					
4210 Admin Overhead-Zone 1	300	100	100	100	100
4250 Mtgs,Conf,Trvl,Training	-	10	10	5	5
4260 Professional Development	-	-	-	50	50
4315 Gasoline, Oil & Diesel	106	102	102	110	110
4325 Vehicle Maintenance	-	56	56	56	56
4330 Equipment Maintenance	-	59	59	59	59
4335 Structures/Improvements Maint	1,707	2,207	500	2,207	2,207
4370 Parts & Supplies	178	178	178	500	750
4435 Operational Expense	-	170	170	170	170
4450 Professional Services	2,967	-	-	3,290	3,290
4452 Contractual Services	3,023	4,167	2,500	250	-
4487 Utilities, Gas & Electric	303	2,000	500	2,000	2,000
TOTAL MAINTENANCE & OPERATIONS	**$ 8,584**	**$ 9,049**	**$ 4,175**	**$ 8,797**	**$ 8,797**

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
ZONE 109 - Vintage Oaks					
PERSONNEL					
4110 Regular Salaries & Wages	5,730	-	6,519	-	-
4120 Extra Help Wages	303	-	303	-	-
4150 Fringe Benefits	2,269	-	2,661	-	-
TOTAL PERSONNEL	**$ 8,302**	**$ -**	**$ 9,484**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS					
4210 Admin Overhead-Zone 1	-	-	-	-	-
4250 Mtgs,Conf,Trvl,Training	-	-	-	-	-
4260 Professional Development	15	-	15	-	-
TOTAL MAINTENANCE & OPERATIONS	**$ 15**	**$ -**	**$ 15**	**$ -**	**$ -**
ZONE 109 - Vintage Oaks					
PERSONNEL					
4110 Regular Salaries & Wages	-	5,686	-	6,067	6,067
4150 Fringe Benefits	-	-	-	2,710	2,809
TOTAL PERSONNEL	**$ -**	**$ 5,686**	**$ -**	**$ 8,776**	**$ 8,875**
MAINTENANCE & OPERATIONS					
4210 Admin Overhead-Zone 1	300	300	300	-	-
4250 Mtgs,Conf,Trvl,Training	-	10	10	5	5
4260 Professional Development	-	-	-	50	50
4315 Gasoline, Oil & Diesel	106	102	100	110	110
4325 Vehicle Maintenance	-	56	56	56	56
4330 Equipment Maintenance	-	59	59	59	59
4335 Structures/Improvements Maint	1,707	2,207	500	2,207	2,207
4370 Parts & Supplies	178	178	178	500	750
4435 Operational Expense	-	170	170	170	170
4450 Professional Services	2,760	-	-	3,776	3,766
4452 Contractual Services	2,709	4,259	2,500	250	-
4487 Utilities, Gas & Electric	3,145	3,000	1,500	3,200	3,200
TOTAL MAINTENANCE & OPERATIONS	**$ 10,905**	**$ 10,341**	**$ 5,373**	**$ 10,383**	**$ 10,373**
ZONE 110 - Holiday Inn					
PERSONNEL					
4110 Regular Salaries & Wages	-	-	-	-	-
TOTAL PERSONNEL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS					
4210 Admin Overhead-Zone 1	43	40	40	-	-
4335 Structures/Improvements Maint	63	1,000	-	1,000	1,000
4450 Professional Services	104	50	50	50	50
4452 Contractual Services	202	1,429	150	287	287
4487 Utilities, Gas & Electric	325	100	-	130	130
TOTAL MAINTENANCE & OPERATIONS	**$ 737**	**$ 2,619**	**$ 240**	**$ 1,467**	**$ 1,467**
ZONE 111 - Russian River Brewing Company					
PERSONNEL					
4110 Regular Salaries & Wages	-	-	-	-	-
TOTAL PERSONNEL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS					
4210 Admin Overhead-Zone 1	100	100	100	100	100
4335 Structures/Improvements Maint	1,000	1,000	-	-	-
4450 Professional Services	163	298	298	-	-
4452 Contractual Services	23	107	107	66	66
4487 Utilities, Gas & Electric	520	150	-	170	170
TOTAL MAINTENANCE & OPERATIONS	**$ 1,806**	**$ 1,655**	**$ 505**	**$ 336**	**$ 336**
ZONE 112 - Esposti Park Place					
PERSONNEL					
4110 Regular Salaries & Wages	-	-	-	-	-
TOTAL PERSONNEL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS					
4210 Admin Overhead-Zone 1	200	200	200	-	-
4335 Structures/Improvements Maint	600	1,000	-	-	-

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
4450 Professional Services	481	100	100	100	100
4452 Contractual Services	459	1,748	500	340	340
4487 Utilities, Gas & Electric	1,200	1,200	500	1,300	1,300
TOTAL MAINTENANCE & OPERATIONS	**$ 2,940**	**$ 4,248**	**$ 1,300**	**$ 1,740**	**$ 1,740**
ZONE 113 - Victoria Oaks					
PERSONNEL					
4110 Regular Salaries & Wages	16,186	15,074	18,045	17,677	17,781
4120 Extra Help Wages	817	-	884	-	-
4150 Fringe Benefits	6,472	7,763	8,898	7,927	8,239
TOTAL PERSONNEL	**$ 23,476**	**$ 22,837**	**$ 27,827**	**$ 25,604**	**$ 26,020**
MAINTENANCE & OPERATIONS					
4210 Admin Overhead-Zone 1	100	100	100	100	100
4250 Mtgs,Conf,Trvl,Training	-	8	8	5	5
4260 Professional Development	30	-	-	154	154
4315 Gasoline, Oil & Diesel	106	103	100	110	110
4325 Vehicle Maintenance	-	57	57	60	60
4330 Equipment Maintenance	-	59	59	60	60
4335 Structures/Improvements Maint	1,207	207	-	207	207
4370 Parts & Supplies	178	347	347	678	1,178
4435 Operational Expense	-	-	-	169	169
4450 Professional Services	2,752	-	-	6,610	6,610
4452 Contractual Services	4,391	6,687	1,200	2,000	-
4487 Utilities, Gas & Electric	5,300	1,750	1,200	1,750	1,750
TOTAL MAINTENANCE & OPERATIONS	**$ 14,065**	**$ 9,318**	**$ 3,071**	**$ 11,903**	**$ 10,403**
ZONE 114 - Overlook					
PERSONNEL					
4110 Regular Salaries & Wages	-	-	-	-	-
TOTAL PERSONNEL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS					
4210 Admin Overhead-Zone 1	200	100	100	100	100
4335 Structures/Improvements Maint	300	1,000	-	-	-
4452 Contractual Services	103	759	100	122	122
4487 Utilities, Gas & Electric	400	400	-	400	400
TOTAL MAINTENANCE & OPERATIONS	**$ 1,003**	**$ 2,259**	**$ 200**	**$ 622**	**$ 622**
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	100	1,000	-	1,000	1,000
4452 Contractual Services	-	-	-	61	61
4450 Professional Services	246	766	500	100	100
4487 Utilities, Gas & Electric	300	360	-	-	-
TOTAL MAINTENANCE & OPERATIONS	**$ 796**	**$ 2,276**	**$ 500**	**$ 1,311**	**$ 1,311**
ZONE 116 - Veterans Village					
PERSONNEL					
4110 Regular Salaries & Wages	-	-	-	-	-
TOTAL PERSONNEL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS					
4210 Admin Overhead-Zone 1	-	-	-	100	100
4335 Structures/Improvements Maint	-	-	-	2,000	2,000
4452 Contractual Services	-	-	-	219	219
4487 Utilities, Gas & Electric	-	-	-	800	800
TOTAL MAINTENANCE & OPERATIONS	**$ -**	**$ -**	**$ -**	**$ 3,119**	**$ 3,119**
ZONE 117 - 330 Arata Lane					
PERSONNEL					
4110 Regular Salaries & Wages	-	-	-	-	-
TOTAL PERSONNEL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
MAINTENANCE & OPERATIONS					
4210 Admin Overhead-Zone 1	-	-	-	100	100
4335 Structures/Improvements Maint	-	-	-	1,000	1,000
4450 Professional Services	-	-	-	100	100
4452 Contractual Services	-	-	-	49	49
4487 Utilities, Gas & Electric	-	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS	**$ -**	**$ -**	**$ -**	**$ 1,249**	**$ 1,249**
Park Component					
OTHER FINANCING USES					
4910 Transfer Out-L&L Park Component Zone	13,186	13,186	13,186	-	-
TOTAL OTHER FINANCING USES	**$ 13,186**	**$ 13,186**	**$ 13,186**	**$ -**	**$ -**
TOTAL EXPENDITURE	**$ 137,770**	**$ 137,351**	**$ 114,111**	**$ 118,924**	**$ 117,961**

1982 BENEFIT ASSESSMENT DISTRICT FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2019-20	2020-21	2021-22	2022-23
Estimated Beginning Fund Balance	$ 231,803	$ 210,376	$ 205,758	$ 208,211
Estimated Revenue	59,750	67,907	55,532	56,920
Transfers-In	-	-	-	-
Estimated Funds Available	291,554	278,283	261,290	265,131
Estimated Expenditures	81,178	72,525	53,079	53,079
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	81,178	72,525	53,079	53,079
Estimated Ending Fund Balance	$ 210,376	$ 205,758	$ 208,211	$ 212,052

1982 BENEFIT ASSESSMENT DISTRICT FUND REVENUE SUMMARY

		2019-20 ACTUAL REVENUE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
CHARGES FOR SERVICES						
3150	Special Assessments - Zone 101 Shiloh Oaks	4,065	4,163	4,065	1,051	1,077
3150	Special Assessments - Zone 103 Windsor Redwoods	2,828	3,464	2,812	3,723	3,816
3150	Special Assessments - Zone 104 Manzanita	9,000	10,127	6,888	6,802	6,972
3150	Special Assessments - Zone 108 Bell Village Comm'l	11,356	11,949	7,109	7,841	8,037
3150	Special Assessments - Zone 109 Vintage Oaks	17,905	18,387	12,420	10,935	11,208
3150	Special Assessments - Zone 110 Holiday Inn	3,907	8,093	7,853	5,597	5,737
3150	Special Assessments - Zone 111 Russian River Brew	-	-	-	-	-
3150	Special Assessments - Zone 113 Victorial Oaks	5,525	6,358	12,490	14,208	14,563
3150	Special Assessments - Zone 114 Overlook	-	-	-	-	-
3150	Special Assessments - Zone 115 Los Amigos	5,165	5,305	5,287	-	-
3150	Special Assessments - Zone 116 Veterans Village	-	-	4,727	5,376	5,510
3150	Special Assessments - Zone 117 Arata Lane	-	-	4,256	-	-
USE OF MONEY & PROPERTY						
3410	Interest on Investments - Zone 101 Shiloh Oaks	-	2,040	-	-	-
3410	Interest on Investments - Zone 101 Shiloh Oaks	-	-	-	-	-
3410	Interest on Investments - Zone 103 Windsor Redwoods	-	-	-	-	-
3410	Interest on Investments - Zone 104 Manzanita	-	-	-	-	-
3410	Interest on Investments - Zone 108 Bell Village Comm'l	-	-	-	-	-
3410	Interest on Investments - Zone 109 Vintage Oaks	-	-	-	-	-
3410	Interest on Investments - Zone 110 Holiday Inn	-	-	-	-	-
3410	Interest on Investments - Zone 111 Russian River Brew	-	-	-	-	-
3410	Interest on Investments - Zone 113 Victorial Oaks	-	-	-	-	-
TOTAL REVENUES		$ 59,750	$ 69,885	$ 67,907	$ 55,532	$ 56,920

1982 BENEFIT ASSESSMENT DISTRICT - 152
DEPARTMENT SUMMARY

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	4,000	-	-	-	-
MAINTENANCE & OPERATIONS	77,178	76,565	72,525	53,079	53,079
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 81,178**	**$ 76,565**	**$ 72,525**	**$ 53,079**	**$ 53,079**

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

SIGNIFICANT CHANGES & EXPENDITURES:

None

1982 BENEFIT ASSESSMENT DISTRICT - 152
DEPARTMENT DETAIL

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
ZONE 101 - SHILOH OAKS					
PERSONNEL					
4120 Extra Help Wages	2,000	-	-	-	-
TOTAL PERSONNEL	**$ 2,000**	**$ -**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS					
4210 Admin Overhead-Zone 1	940	940	940	940	940
4350 Grounds Maintenance	20,560	5,000	5,000	-	-
4435 Operational Expense	541	500	-	500	500
4450 Professional Services	3,508	-	-	-	-
4452 Contractual Services	3,567	1,664	1,664	571	571
TOTAL MAINTENANCE & OPERATIONS	**$ 29,116**	**$ 8,104**	**$ 7,604**	**$ 2,011**	**$ 2,011**
ZONE 103 - WINDSOR REDWOODS					
PERSONNEL					
4120 Extra Help Wages	-	-	-	-	-
TOTAL PERSONNEL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS					
4210 Admin Overhead-Zone 1	541	541	541	562	562
4350 Grounds Maintenance	1,080	1,000	1,000	1,600	1,600
4435 Operational Expense	541	541	-	562	562
4450 Professional Services	1,153	580	580	-	-
4452 Contractual Services	-	505	505	842	842
TOTAL MAINTENANCE & OPERATIONS	**$ 3,315**	**$ 3,167**	**$ 2,626**	**$ 3,566**	**$ 3,566**
ZONE 104 - MANZANITA					
PERSONNEL					
4120 Extra Help Wages	-	-	-	-	-
TOTAL PERSONNEL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS					
4210 Admin Overhead-Zone 1	1,055	1,000	1,000	1,000	1,000
4350 Grounds Maintenance	4,000	4,000	4,000	4,400	4,400
4370 Parts & Supplies	1,055	-	-	-	-
4435 Operational Expense	-	1,000	-	100	100
4450 Professional Services	991	-	-	-	-
4452 Contractual Services	1,128	3,127	3,127	1,229	1,229
TOTAL MAINTENANCE & OPERATIONS	**$ 8,229**	**$ 9,127**	**$ 8,127**	**$ 6,729**	**$ 6,729**
ZONE 108 - Bell Village Commercial					
PERSONNEL					
4110 Regular Salaries & Wages	-	-	-	-	-
TOTAL PERSONNEL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS					
4210 Admin Overhead-Zone 1	500	500	500	500	500
4350 Grounds Maintenance	5,900	8,000	8,000	5,500	5,500
4435 Operational Expense	500	1,000	1,000	200	200
4452 Contractual Services	1,288	4,271	4,271	1,268	1,268
TOTAL MAINTENANCE & OPERATIONS	**$ 8,188**	**$ 13,771**	**$ 13,771**	**$ 7,468**	**$ 7,468**
ZONE 109 - Vintage Oaks					
PERSONNEL					
4110 Regular Salaries & Wages	-	-	-	-	-
TOTAL PERSONNEL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS					
4210 Admin Overhead-Zone 1	1,027	1,000	1,000	1,000	1,000
4350 Grounds Maintenance	7,090	12,500	12,500	7,400	7,400
4435 Operational Expense	1,027	1,000	-	250	250
4452 Contractual Services	1,672	6,341	6,341	1,764	1,764
TOTAL MAINTENANCE & OPERATIONS	**$ 10,816**	**$ 20,841**	**$ 19,841**	**$ 10,414**	**$ 10,414**

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
ZONE 110 - Holiday Inn					
PERSONNEL					
4120 Overtime Wages	2,000	-	-	-	-
TOTAL PERSONNEL	**$ 2,000**	**$ -**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS					
4210 Admin Overhead-Zone 1	940	1,000	1,000	1,000	1,000
4335 Structures/Improvements Maint	2,000	-	-	-	-
4350 Grounds Maintenance	1,000	4,000	4,000	2,201	2,201
4435 Operational Expense	700	1,000	-	500	500
4450 Professional Services	670	-	-	-	-
4452 Contractual Services	798	2,830	2,830	1,387	1,387
TOTAL MAINTENANCE & OPERATIONS	**$ 6,108**	**$ 8,830**	**$ 7,830**	**$ 5,088**	**$ 5,088**
ZONE 111 - Russian River Brewing Company					
PERSONNEL					
4110 Regular Salaries & Wages	-	-	-	-	-
TOTAL PERSONNEL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS					
4210 Admin Overhead-Zone 1	400	-	-	-	-
4350 Grounds Maintenance	2,500	-	-	-	-
4450 Professional Services	400	-	-	-	-
4452 Contractual Services	248	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS	**$ 3,548**	**$ -**	**$ -**	**$ -**	**$ -**
ZONE 113 - Victoria Oaks					
PERSONNEL					
4110 Regular Salaries & Wages	-	-	-	-	-
TOTAL PERSONNEL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS					
4210 Admin Overhead-Zone 1	-	1,000	1,000	1,000	1,000
4350 Grounds Maintenance	3,500	2,000	2,000	5,000	5,000
4435 Operational Expense	-	-	-	750	750
4450 Professional Services	835	940	940	500	500
4452 Contractual Services	581	1,998	1,998	3,666	3,666
4487 Utilities, Gas & Electric	1,000	1,000	1,000	2,000	2,000
TOTAL MAINTENANCE & OPERATIONS	**$ 5,916**	**$ 6,938**	**$ 6,938**	**$ 12,916**	**$ 12,916**
ZONE 115 - Los Amigos					
PERSONNEL					
4110 Regular Salaries & Wages	-	-	-	-	-
TOTAL PERSONNEL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS					
4210 Admin Overhead-Zone 1	600	1,000	1,000	-	-
4350 Grounds Maintenance	540	3,000	3,000	-	-
4450 Professional Services	403	1,788	1,788	-	-
4487 Utilities, Gas & Electric	400	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS	**$ 1,943**	**$ 5,788**	**$ 5,788**	**$ -**	**$ -**
ZONE 116 - Veterans Village					
PERSONNEL					
4110 Regular Salaries & Wages	-	-	-	-	-
TOTAL PERSONNEL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS					
4210 Admin Overhead-Zone 1	-	-	-	300	300
4350 Grounds Maintenance	-	-	-	2,000	2,000
4435 Operational Expense	-	-	-	400	400
4452 Contractual Services	-	-	-	1,387	1,387
4487 Utilities, Gas & Electric	-	-	-	800	800
TOTAL MAINTENANCE & OPERATIONS	**$ -**	**$ -**	**$ -**	**$ 4,887**	**$ 4,887**
TOTAL EXPENDITURE	**$ 81,178**	**$ 76,565**	**$ 72,525**	**$ 53,079**	**$ 53,079**

GENERAL GOVERNMENT STABILIZATION FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2019-20	2020-21	2021-22	2022-23
Estimated Beginning Fund Balance	$ 2,041,286	$ 2,041,286	$ 2,041,286	$ 2,041,286
Estimated Revenue	-	-	-	-
Transfers-In	-	-	-	-
Estimated Funds Available	2,041,286	2,041,286	2,041,286	2,041,286
Estimated Expenditures	-	-	-	-
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	-	-	-	-
Estimated Ending Fund Balance	$ 2,041,286	$ 2,041,286	$ 2,041,286	$ 2,041,286

EXPLANATION OF RESERVES

	2019-20	2020-21	2021-22	2022-23
Contingencies	$ 2,041,286	$ 2,041,286	$ 2,041,286	$ 2,041,286
Fund Balance	$ 2,041,286	$ 2,041,286	$ 2,041,286	$ 2,041,286

GENERAL GOVERNMENT STABILIZATION FUND REVENUE SUMMARY

		2019-20 ACTUAL REVENUE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
USE OF MONEY & PROPERTY						
3410	Interest On Investments	-	-	-	-	-
3512	Other Grants	-	-	-	-	-
INTERGOVERNMENTAL						
3918	Transfer In - Stabilization Fund	-	-	-	-	-
TOTAL REVENUES		$ -	$ -	$ -	$ -	$ -

STABILIZATION FUND - 160
DEPARTMENT SUMMARY

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	$ -	$ -	$ -	$ -	$ -

DESCRIPTION:

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

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

SIGNIFICANT CHANGES & EXPENDITURES:

The Stablization Fund was established in FY2017-18 from the General Capital Replacement Fund. Expenditures from this fund may be made when CalPERS issues invoices for the UAL.

STABILIZATION FUND - 160-30
DEPARTMENT DETAIL

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED 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

	2019-20	2020-21	2021-22	2022-23
Estimated Beginning Fund Balance	$ 171,323	$ 179,145	$ 183,806	$ 187,880
Estimated Revenue	10,599	13,000	13,000	13,000
Transfers-In	-	-	-	-
Estimated Funds Available	181,922	192,145	196,806	200,880
Estimated Expenditures	2,777	8,339	8,926	9,104
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	2,777	8,339	8,926	9,104
Estimated Ending Fund Balance	$ 179,145	$ 183,806	$ 187,880	$ 191,776

EXPLANATION OF RESERVES

	2019-20	2020-21	2021-22	2022-23
Contingencies	$ 179,145	$ 183,806	$ 187,880	$ 191,776
Fund Balance	$ 179,145	$ 183,806	$ 187,880	$ 191,776

ABANDONED VEHICLE ABATEMENT PROGRAM FUND REVENUE SUMMARY

	2019-20 ACTUAL REVENUE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
USE OF MONEY & PROPERTY					
3410 Interest On Investments	-	1,010	-	-	-
INTERGOVERNMENTAL					
3570 Abandoned Vehicle Abate Prog	10,599	13,000	13,000	13,000	13,000
TOTAL REVENUES	$ 10,599	$ 14,010	$ 13,000	$ 13,000	$ 13,000

ABANDONED VEHICLE ABATEMENT PROGRAM - 165
DEPARTMENT SUMMARY

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	2,777	13,239	8,339	8,926	9,104
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 2,777**	**$ 13,239**	**$ 8,339**	**$ 8,926**	**$ 9,104**

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

		2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
MAINTENANCE & OPERATIONS						
4360	Postage	177	500	500	665	678
4425	Computer Expense	-	1,916	2,000	1,451	1,480
4435	Operational Expense	450	459	459	450	459
4452	Contractual Services	1,770	10,000	5,000	6,000	6,120
4486	Communications	380	364	380	360	367
TOTAL MAINTENANCE & OPERATIONS		**$ 2,777**	**$ 13,239**	**$ 8,339**	**$ 8,926**	**$ 9,104**
CAPITAL OUTLAY						
4570	Vehicle Acquisition	-	-	-	-	-
TOTAL CAPITAL OUTLAY		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURE		**$ 2,777**	**$ 13,239**	**$ 8,339**	**$ 8,926**	**$ 9,104**

COMMUNITY DEVELOPMENT BLOCK GRANT FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2019-20	2020-21	2021-22	2022-23
Estimated Beginning Fund Balance	$ 6,708	$ 2,043	$ 2,043	$ 2,043
Estimated Revenue	52,757	-	62,000	-
Transfers-In	-	-	-	-
Estimated Funds Available	59,465	2,043	64,043	2,043
Estimated Expenditures	57,421	-	62,000	-
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	57,421	-	62,000	-
Estimated Ending Fund Balance	$ 2,043	$ 2,043	$ 2,043	$ 2,043

EXPLANATION OF RESERVES

	2019-20	2020-21	2021-22	2022-23
Contingencies	$ 2,043	$ 2,043	$ 2,043	$ 2,043
Fund Balance	$ 2,043	$ 2,043	$ 2,043	$ 2,043

COMMUNITY DEVELOPMENT BLOCK GRANT FUND REVENUE SUMMARY

		2019-20 ACTUAL REVENUE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
INTERGOVERNMENTAL						
3524	Town Green Playground	-	-	-	-	-
3524	Staff Road Sidewalk Phase II	-	-	-	-	-
3524	Starr Road - Vivian Court to WRR	52,757	-	-	62,000	-
3524	Starr Road Sidewalk	-	-	-	-	-
TOTAL REVENUES		$ 52,757	$ -	$ -	$ 62,000	$ -

COMMUNITY DEVELOPMENT BLOCK GRANT - 170
DEPARTMENT SUMMARY

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	-	-	-	-	-
CAPITAL OUTLAY	57,421	5,929	-	62,000	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 57,421**	**$ 5,929**	**$ -**	**$ 62,000**	**$ -**

DESCRIPTION:

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

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

SIGNIFICANT CHANGES & EXPENDITURES:

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

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

COMMUNITY DEVELOPMENT BLOCK GRANT - 170
DEPARTMENT DETAIL

		2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED 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	57,421	5,929	-	-	-
4510	Starr Rd South Of Starr View Sidewalk	-	-	-	62,000	-
TOTAL CAPITAL OUTLAY		**$ 57,421**	**$ 5,929**	**$ -**	**$ 62,000**	**$ -**
TOTAL EXPENDITURE		**$ 57,421**	**$ 5,929**	**$ -**	**$ 62,000**	**$ -**

PUBLIC, EDUCATION & GOVERNMENTAL GRANT FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2019-20	2020-21	2021-22	2022-23
Estimated Beginning Fund Balance	$ 213,618	$ 330,137	$ 309,385	$ 294,885
Estimated Revenue	151,988	60,000	60,000	60,000
Transfers-In	-	-	-	-
Estimated Funds Available	365,606	390,137	369,385	354,885
Estimated Expenditures	35,469	80,752	74,500	66,500
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	35,469	80,752	74,500	66,500
Estimated Ending Fund Balance	$ 330,137	$ 309,385	$ 294,885	$ 288,385

EXPLANATION OF RESERVES

	2019-20	2020-21	2021-22	2022-23
Contingencies	$ 330,137	$ 309,385	$ 294,885	$ 288,385
Fund Balance	$ 330,137	$ 309,385	$ 294,885	$ 288,385

PUBLIC, EDUCATION & GOVERNMENTAL GRANT FUND REVENUE SUMMARY

	2019-20 ACTUAL REVENUE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
USE OF MONEY & PROPERTY					
3410 Interest On Investments	-	62,000	-	-	-
INTERGOVERNMENTAL					
3512 Other Grants	151,755	62,000	60,000	60,000	60,000
OTHER FINANCING SOURCES					
3801 Miscellaneous Revenues	233	101	-	-	-
TOTAL REVENUES	$ 151,988	$ 124,101	$ 60,000	$ 60,000	$ 60,000

PUBLIC, EDUCATION & GOVERNMENTAL GRANT - 175
DEPARTMENT SUMMARY

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	20,186	34,034	32,034	49,500	51,500
CAPITAL OUTLAY	15,282	37,500	48,718	25,000	15,000
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 35,469**	**$ 71,534**	**$ 80,752**	**$ 74,500**	**$ 66,500**

DESCRIPTION:

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

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

SIGNIFICANT CHANGES & EXPENDITURES:

No significant changes or expenditures.

PUBLIC, EDUCATION & GOVERNMENTAL GRANT - 175
DEPARTMENT DETAIL

		2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
MAINTENANCE & OPERATIONS						
4260	Professional Development	-	-	-	-	-
4425	Computer Expense	-	2,000	-	2,000	2,000
4435	Operational Expense	19,049	32,034	32,034	30,000	30,000
4450	Professional Services	1,138	-	-	17,500	19,500
TOTAL MAINTENANCE & OPERATIONS		**$ 20,186**	**$ 34,034**	**$ 32,034**	**$ 49,500**	**$ 51,500**
CAPITAL OUTLAY						
4540	Equipment Acquisition	-	-	-	10,000	-
4510	Council Chambers	15,282	37,500	48,718	15,000	15,000
TOTAL CAPITAL OUTLAY		**$ 15,282**	**$ 37,500**	**$ 48,718**	**$ 25,000**	**$ 15,000**
TOTAL EXPENDITURE		**$ 35,469**	**$ 71,534**	**$ 80,752**	**$ 74,500**	**$ 66,500**

STRONG MOTION EDUCATION & DATA FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2019-20	2020-21	2021-22	2022-23
Estimated Beginning Fund Balance	$ 7,033	$ 7,312	$ 7,312	$ 7,312
Estimated Revenue	279	-	-	-
Transfers-In	-	-	-	-
Estimated Funds Available	7,312	7,312	7,312	7,312
Estimated Expenditures	-	-	-	-
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	-	-	-	-
Estimated Ending Fund Balance	$ 7,312	$ 7,312	$ 7,312	$ 7,312

EXPLANATION OF RESERVES

	2019-20	2020-21	2021-22	2022-23
Contingencies	$ 7,312	$ 7,312	$ 7,312	$ 7,312
Fund Balance	$ 7,312	$ 7,312	$ 7,312	$ 7,312

STRONG MOTION EDUCATION & DATA FUND REVENUE SUMMARY

	2019-20 ACTUAL REVENUE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
USE OF MONEY & PROPERTY					
3410 Interest On Investments	-	-	-	-	-
OTHER REVENUE					
3565 Seismic Education	279	-	-	-	-
TOTAL REVENUES	$ 279	$ -	$ -	$ -	$ -

STRONG MOTION EDUCATION & DATA FUND - 180
DEPARTMENT SUMMARY

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED 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

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
MAINTENANCE & OPERATIONS					
4220 Bank Charges	-	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

INCLUSIONARY HOUSING FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2019-20	2020-21	2021-22	2022-23
Estimated Beginning Fund Balance	$ 1,641,896	$ 1,089,921	$ 1,063,421	$ 507,421
Estimated Revenue	-	-	-	-
Transfers-In	-	-	-	-
Estimated Funds Available	1,641,896	1,089,921	1,063,421	507,421
Estimated Expenditures	521,975	26,500	556,000	-
Transfers-Out	30,000	-	-	-
Total Est. Expenditures & Transfers-Out	551,975	26,500	556,000	-
Estimated Ending Fund Balance	$ 1,089,921	$ 1,063,421	$ 507,421	$ 507,421

EXPLANATION OF RESERVES

	2019-20	2020-21	2021-22	2022-23
Contingencies	$ 1,089,921	$ 1,063,421	$ 507,421	$ 507,421
Fund Balance	$ 1,089,921	$ 1,063,421	$ 507,421	$ 507,421

INCLUSIONARY HOUSING FUND REVENUE SUMMARY

	2019-20 ACTUAL REVENUE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
USE OF MONEY & PROPERTY					
3410 Interest On Investments	-	14,140	-	-	-
OTHER REVENUE					
3565 In Lieu Fee	-	101,003	-	-	-
TOTAL REVENUES	$ -	$ 115,143	$ -	$ -	$ -

INCLUSIONARY HOUSING - 181
DEPARTMENT SUMMARY

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	21,975	74,178	26,500	556,000	-
CAPITAL OUTLAY	500,000	-	-	-	-
OTHER FINANCING USES	30,000	30,000	-	-	-
TOTAL	**$ 551,975**	**$ 104,178**	**$ 26,500**	**$ 556,000**	**$ -**

DESCRIPTION:

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

SIGNIFICANT CHANGES & EXPENDITURES:

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

In 2017, the Town issued a "Notice of Funding Availability" (NOFA) for use of up to $1.1 million dollars in the Town's Inclusionary Housing fund to assist with the development of affordable housing units within town limits. Funding awards were granted for the Heritage Park Apartments, the Windsor Veteran's Village, and Duncan Village by Habitat for Humanity.

INCLUSIONARY HOUSING - 181
DEPARTMENT DETAIL

		2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
MAINTENANCE & OPERATIONS						
4280	Legal Expense	-	-	-	-	-
4450	Professional Services	-	-	-	-	-
4452	Contractual Services	21,975	74,178	26,500	556,000	-
TOTAL MAINTENANCE & OPERATIONS		**$ 21,975**	**$ 74,178**	**$ 26,500**	**$ 556,000**	**$ -**
CAPITAL OUTLAY						
4510	Construction	500,000	-	-	-	-
TOTAL CAPITAL OUTLAY		**$ 500,000**	**$ -**	**$ -**	**$ -**	**$ -**
OTHER FINANCING USES						
4901	Transfer Out-Non-Department	30,000	30,000	-	-	-
TOTAL OTHER FINANCING USES		**$ 30,000**	**$ 30,000**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURE		**$ 551,975**	**$ 104,178**	**$ 26,500**	**$ 556,000**	**$ -**

GENERAL CAPITAL REPLACEMENT ADMIN SERVICES FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2019-20	2020-21	2021-22	2022-23
Estimated Beginning Fund Balance	$ 369,088	$ 21,235	$ 71,235	$ 17,985
Estimated Revenue	-	-	-	-
Transfers-In	80,000	150,000	180,000	150,000
Estimated Funds Available	449,088	171,235	251,235	167,985
Estimated Expenditures	427,853	100,000	233,250	129,500
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	427,853	100,000	233,250	129,500
Estimated Ending Fund Balance	$ 21,235	$ 71,235	$ 17,985	$ 38,485

EXPLANATION OF RESERVES

	2019-20	2020-21	2021-22	2022-23
Contingencies	$ 21,235	$ 71,235	$ 17,985	$ 38,485
Fund Balance	$ 21,235	$ 71,235	$ 17,985	$ 38,485

GENERAL CAPITAL REPLACEMENT ADMIN SERVICES FUND
REVENUE SUMMARY

	2019-20 ACTUAL REVENUE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED 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	180,000	150,000
TOTAL REVENUES	$ 80,000	$ 150,000	$ 150,000	$ 180,000	$ 150,000

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

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	-	-	-	-	-
CAPITAL OUTLAY	427,853	165,000	100,000	233,250	129,500
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 427,853**	**$ 165,000**	**$ 100,000**	**$ 233,250**	**$ 129,500**

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

		2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
MAINTENANCE & OPERATIONS						
4425	Computer Expense	-	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CAPITAL OUTLAY						
4510	Construction	133,584	165,000	100,000	-	-
4517	Wip-Equipment & Machinery	294,269	-	-	233,250	129,500
4570	Mobile Equip & Vehicle Acquist	-	-	-	-	-
TOTAL CAPITAL OUTLAY		**$ 427,853**	**$ 165,000**	**$ 100,000**	**$ 233,250**	**$ 129,500**
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		**$ 427,853**	**$ 165,000**	**$ 100,000**	**$ 233,250**	**$ 129,500**

GENERAL CAPITAL REPLACEMENT PARKS & REC FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2019-20	2020-21	2021-22	2022-23
Estimated Beginning Fund Balance	$ (28,001)	$ 3,911	$ 30,411	$ 20,411
Estimated Revenue	-	-	-	-
Transfers-In	100,000	100,000	420,000	120,000
Estimated Funds Available	71,999	103,911	450,411	140,411
Estimated Expenditures	68,088	73,500	430,000	110,000
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	68,088	73,500	430,000	110,000
Estimated Ending Fund Balance	$ 3,911	$ 30,411	$ 20,411	$ 30,411

EXPLANATION OF RESERVES

	2019-20	2020-21	2021-22	2022-23
Contingencies	$ 3,911	$ 30,411	$ 20,411	$ 30,411
Fund Balance	$ 3,911	$ 30,411	$ 20,411	$ 30,411

GENERAL CAPITAL REPLACEMENT PARKS & REC FUND
REVENUE SUMMARY

		2019-20 ACTUAL REVENUE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
USE OF MONEY & PROPERTY						
3410	Interest On Investments	-	-	-	-	-
INTERGOVERNMENTAL						
3918	Transfer In - Parks & Recreation	100,000	-	-	30,000	30,000
3918	Transfer In - Facilities	-	100,000	100,000	360,000	60,000
3918	Transfer In - Recreation	-	-	-	30,000	30,000
TOTAL REVENUES		$ 100,000	$ 100,000	$ 100,000	$ 420,000	$ 120,000

GENERAL CAPITAL REPLACEMENT - PARKS - 186-74
DEPARTMENT SUMMARY

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	-	-	-	-	-
CAPITAL OUTLAY	47,869	53,000	45,500	25,000	110,000
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 47,869**	**$ 53,000**	**$ 45,500**	**$ 25,000**	**$ 110,000**

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 a damaged basketball hoop at Sutton Park and an AERA-vator. In Year 2, includes replacing all outdated and unsupported irrigation controllers.

GENERAL CAPITAL REPLACEMENT - PARKS - 186-74
DEPARTMENT DETAIL

		2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
MAINTENANCE & OPERATIONS						
4435	Operational Expense	-	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CAPITAL OUTLAY						
4510	Cip-Construction	14,698	-	-	15,000	110,000
4510	Town Green Improvements	-	-	-	-	-
4510	Town Green Fountain Vault Improvement	-	-	-	-	-
4510	Construction	-	-	-	-	-
4510	Town Green Arbor	-	10,000	-	-	-
4570	Vehicle Acquisition	33,171	43,000	45,500	10,000	-
TOTAL CAPITAL OUTLAY		**$ 47,869**	**$ 53,000**	**$ 45,500**	**$ 25,000**	**$ 110,000**
TOTAL EXPENDITURE		**$ 47,869**	**$ 53,000**	**$ 45,500**	**$ 25,000**	**$ 110,000**

GENERAL CAPITAL REPLACEMENT - FACILITIES - 186-76
DEPARTMENT SUMMARY

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	-	-	-	-	-
CAPITAL OUTLAY	20,219	19,500	28,000	405,000	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 20,219**	**$ 19,500**	**$ 28,000**	**$ 405,000**	**$ -**

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 project for this fund is the Senior Center renovations in Year 1.

GENERAL CAPITAL REPLACEMENT - FACILITIES - 186-76
DEPARTMENT DETAIL

		2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
MAINTENANCE & OPERATIONS						
4435	Operational Expense	-	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CAPITAL OUTLAY						
4510	Construction	20,018	19,500	28,000	-	-
4510	Council Chambers Audio/Video	-	-	-	-	-
4510	Senior Center Facility Update	201	-	-	405,000	-
TOTAL CAPITAL OUTLAY		**$ 20,219**	**$ 19,500**	**$ 28,000**	**$ 405,000**	**$ -**
TOTAL EXPENDITURE		**$ 20,219**	**$ 19,500**	**$ 28,000**	**$ 405,000**	**$ -**

GENERAL CAPITAL REPLACEMENT - RECREATION - 186-91
DEPARTMENT SUMMARY

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED 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:

There are no significant changes for this fiscal year.

GENERAL CAPITAL REPLACEMENT - RECREATION - 186-91
DEPARTMENT DETAIL

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED 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

	2019-20	2020-21	2021-22	2022-23
Estimated Beginning Fund Balance	$ (73,773)	$ (78,941)	$ 716,059	$ 16,059
Estimated Revenue	-	700,000	-	-
Transfers-In	100,000	100,000	-	-
Estimated Funds Available	26,227	721,059	716,059	16,059
Estimated Expenditures	105,168	5,000	-	-
Transfers-Out	-	-	700,000	-
Total Est. Expenditures & Transfers-Out	105,168	5,000	700,000	-
Estimated Ending Fund Balance	$ (78,941)	$ 716,059	$ 16,059	$ 16,059

EXPLANATION OF RESERVES

	2019-20	2020-21	2021-22	2022-23
Contingencies	$ (78,941)	$ 716,059	$ 16,059	$ 16,059
Fund Balance	$ (78,941)	$ 716,059	$ 16,059	$ 16,059

GENERAL CAPITAL REPLACEMENT NON-DEPARTMENTAL FUND
REVENUE SUMMARY

	2019-20 ACTUAL REVENUE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
USE OF MONEY & PROPERTY					
3410 Interest On Investments	-	-	-	-	-
OTHER REVENUE					
3801 Miscellaneous Revenues	-	-	700,000	-	-
INTERGOVERNMENTAL					
3918 Transfer In - Non-Departmental	100,000	100,000	100,000	-	-
TOTAL REVENUES	$ 100,000	$ 100,000	$ 800,000	$ -	$ -

CAPITAL REPLACEMENT FUND - NON DEPARTMENTAL - 187
DEPARTMENT SUMMARY

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	105,168	148,866	5,000	-	-
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	700,000	-
TOTAL	**$ 105,168**	**$ 148,866**	**$ 5,000**	**$ 700,000**	**$ -**

DESCRIPTION:

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

SIGNIFICANT CHANGES & EXPENDITURES:

The Town received $700,000 from the County of Sonoma as a result of tribal impact payments. These funds are being utilized in the Windsor River Road/Windsor Road Roundabout Project.

CAPITAL REPLACEMENT - OTHER - 187-30
DEPARTMENT DETAIL

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
MAINTENANCE & OPERATIONS					
4450 Professional Services	105,168	148,866	5,000	-	-
TOTAL MAINTENANCE & OPERATIONS	**$ 105,168**	**$ 148,866**	**$ 5,000**	**$ -**	**$ -**
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	**$ 105,168**	**$ 148,866**	**$ 5,000**	**$ 700,000**	**$ -**

GENERAL CAPITAL REPLACEMENT PUBLIC WORKS FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2019-20	2020-21	2021-22	2022-23
Estimated Beginning Fund Balance	$ 854,867	$ 796,926	$ 666,341	$ 599,841
Estimated Revenue	-	-	-	-
Transfers-In	-	-	-	-
Estimated Funds Available	854,867	796,926	666,341	599,841
Estimated Expenditures	57,940	130,585	66,500	18,000
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	57,940	130,585	66,500	18,000
Estimated Ending Fund Balance	$ 796,926	$ 666,341	$ 599,841	$ 581,841

EXPLANATION OF RESERVES

	2019-20	2020-21	2021-22	2022-23
Contingencies	$ 796,926	$ 666,341	$ 599,841	$ 581,841
Fund Balance	$ 796,926	$ 666,341	$ 599,841	$ 581,841

GENERAL CAPITAL REPLACEMENT PUBLIC WORKS FUND
REVENUE SUMMARY

	2019-20 ACTUAL REVENUE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
USE OF MONEY & PROPERTY					
3410 Interest On Investments	-	-	-	-	-
INTERGOVERNMENTAL					
3918 Transfer In - Non-Departmental	-	-	-	-	-
TOTAL REVENUES	$ -	$ -	$ -	$ -	$ -

CAPITAL REPLACEMENT - ENGINEERING - 188-63
DEPARTMENT SUMMARY

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	-	-	-	-	-
CAPITAL OUTLAY	109	-	-	56,500	18,000
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 109**	**$ -**	**$ -**	**$ 56,500**	**$ 18,000**

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

		2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
CAPITAL OUTLAY						
4510	PUBLIC WORKS DOC	109	-	-	15,500	18,000
4540	Equipment Acquisition	-	-	-	41,000	-
4570	Mobile Equip & Vehicle Acquist	-	-	-	-	-
TOTAL CAPITAL OUTLAY		**$ 109**	**$ -**	**$ -**	**$ 56,500**	**$ 18,000**

CAPITAL REPLACEMENT - STREETS & DRAINAGE - 188
DEPARTMENT SUMMARY

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	-	-	-	-	-
CAPITAL OUTLAY	57,832	95,000	130,585	10,000	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 57,832**	**$ 95,000**	**$ 130,585**	**$ 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

		2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
CAPITAL OUTLAY						
4510	Construction - Cip	25,057	50,000	53,845	10,000	-
4540	Equipment Acquisition	-	-	-	-	-
4570	Mobile Equip & Vehicle Acquisition	32,774	45,000	76,740	-	-
TOTAL CAPITAL OUTLAY		**$ 57,832**	**$ 95,000**	**$ 130,585**	**$ 10,000**	**$ -**

PUBLIC ART FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2019-20	2020-21	2021-22	2022-23
Estimated Beginning Fund Balance	$ 191,212	$ 146,833	$ 126,233	$ 75,233
Estimated Revenue	-	-	-	-
Transfers-In	-	-	-	-
Estimated Funds Available	191,212	146,833	126,233	75,233
Estimated Expenditures	44,378	20,600	51,000	73,000
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	44,378	20,600	51,000	73,000
Estimated Ending Fund Balance	$ 146,833	$ 126,233	$ 75,233	$ 2,233

EXPLANATION OF RESERVES

	2019-20	2020-21	2021-22	2022-23
Contingencies	$ 146,833	$ 126,233	$ 75,233	$ 2,233
Fund Balance	$ 146,833	$ 126,233	$ 75,233	$ 2,233

PUBLIC ART FUND REVENUE SUMMARY

	2019-20 ACTUAL REVENUE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
USE OF MONEY & PROPERTY					
3410 Interest On Investments	-	-	-	-	-
INTERGOVERNMENTAL					
3901 Transfer In - Non-Departmental	-	-	-	-	-
TOTAL REVENUES	$ -	$ -	$ -	$ -	$ -

PUBLIC ART FUND - 189
DEPARTMENT SUMMARY

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	43,562	77,579	20,600	51,000	73,000
CAPITAL OUTLAY	816	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 44,378**	**$ 77,579**	**$ 20,600**	**$ 51,000**	**$ 73,000**

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:

Projects included hosting the annual utility box painting program, replacing youth banners around the Town Green and Windsor Rd., painting a mural at the Central Windsor off-ramp, installing art at the Windsor SMART train station and providing partial funding for one sculpture at the roundabout at Old Redwood Highway.

PUBLIC ART FUND - 189-78
DEPARTMENT DETAIL

		2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
MAINTENANCE & OPERATIONS						
4162	Clothing	-	-	-	-	-
4231	Community Partnerships	-	1,000	-	250	250
4260	Professional Development	-	-	-	-	-
4270	Subscriptions/Memberships	75	150	100	100	100
4280	Legal Expense	519	5,000	2,500	5,000	5,000
4355	Office Supplies	-	200	-	200	200
4360	Postage	-	150	-	150	150
4365	Printing	-	400	-	300	300
4450	Professional Services	16,250	30,500	-	8,000	8,000
4452	Contractual Services	25,863	30,179	-	10,000	10,000
4461	Town Promotion & Special Projs	855	10,000	18,000	27,000	49,000
TOTAL MAINTENANCE & OPERATIONS		**$ 43,562**	**$ 77,579**	**$ 20,600**	**$ 51,000**	**$ 73,000**
CAPITAL OUTLAY						
4510	Public Art	816	-	-	-	-
TOTAL CAPITAL OUTLAY		**$ 816**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURE		**$ 44,378**	**$ 77,579**	**$ 20,600**	**$ 51,000**	**$ 73,000**

PUBLIC FACILITIES FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2019-20	2020-21	2021-22	2022-23
Estimated Beginning Fund Balance	$ 260,411	$ 71,740	$ 20,693	$ 125,693
Estimated Revenue	28,585	87,904	105,000	105,000
Transfers-In	-	-	-	-
Estimated Funds Available	288,996	159,644	125,693	230,693
Estimated Expenditures	-	-	-	-
Transfers-Out	217,256	138,951	-	138,506
Total Est. Expenditures & Transfers-Out	217,256	138,951	-	138,506
Estimated Ending Fund Balance	$ 71,740	$ 20,693	$ 125,693	$ 92,187

EXPLANATION OF RESERVES

	2019-20	2020-21	2021-22	2022-23
Contingencies	$ 71,740	$ 20,693	$ 125,693	$ 92,187
Fund Balance	$ 71,740	$ 20,693	$ 125,693	$ 92,187

PUBLIC FACILITIES FUND REVENUE SUMMARY

	2019-20 ACTUAL REVENUE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
USE OF MONEY & PROPERTY					
3410 Interest On Investments	-	7,070	-	-	-
CHARGES FOR SERVICES					
3655 Capacity Fees - Non Residential	28,585	80,000	87,904	105,000	105,000
TOTAL REVENUES	$ 28,585	$ 87,070	$ 87,904	$ 105,000	$ 105,000

PUBLIC FACILITIES - 190-40
DEPARTMENT SUMMARY

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	217,256	217,519	138,951	-	138,506
TOTAL	**$ 217,256**	**$ 217,519**	**$ 138,951**	**$ -**	**$ 138,506**

DESCRIPTION:

The Public Facilities fund receives the public facilities impact fee revenue generated from new construction. These fees are intended to be used to pay a fixed portion of the Water and Water Reclamation bond debt service, direct costs associated with impact fee studies associated with Public Faciliies and to pay for design and construction of designated public facilities.

SIGNIFICANT CHANGES & EXPENDITURES:

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

PUBLIC FACILITIES - 190-40
DEPARTMENT DETAIL

		2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
OTHER FINANCING USES						
4919	Transfer-Out-Public Faclty Fd	-	-	-	-	-
4919	Transfer Out - Debt Service Fund	138,724	138,951	138,951	-	138,506
4919	Transfer Out - Water Reclamation Operations	39,266	39,284	-	-	-
4919	Transfer Out - Water Operations	39,266	39,284	-	-	-
TOTAL OTHER FINANCING USES		**$ 217,256**	**$ 217,519**	**$ 138,951**	**$ -**	**$ 138,506**
TOTAL EXPENDITURE		**$ 217,256**	**$ 217,519**	**$ 138,951**	**$ -**	**$ 138,506**

WINDSOR HOMETOWN HEROES FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2019-20	2020-21	2021-22	2022-23
Estimated Beginning Fund Balance	$ (776)	$ (354)	$ 446	$ 1,963
Estimated Revenue	810	800	800	800
Transfers-In	-	-	1,537	-
Estimated Funds Available	33	446	2,783	2,763
Estimated Expenditures	387	-	820	850
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	387	-	820	850
Estimated Ending Fund Balance	$ (354)	$ 446	$ 1,963	$ 1,913

EXPLANATION OF RESERVES

	2019-20	2020-21	2021-22	2022-23
Contingencies	$ (354)	$ 446	$ 1,963	$ 1,913
Fund Balance	$ (354)	$ 446	$ 1,963	$ 1,913

WINDSOR HOMETOWN HEROES FUND REVENUE SUMMARY

	2019-20 ACTUAL REVENUE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
MISCELLANEOUS REVENUES					
3804 Donations	810	-	800	800	800
OTHER FINANCING SOURCES					
3923 Transfer In	-	-	-	1,537	-
TOTAL REVENUES	$ 810	$ -	$ 800	$ 2,337	$ 800

HOMETOWN HEROES
DEPARTMENT SUMMARY

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	387	-	-	820	850
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 387**	**$ -**	**$ -**	**$ 820**	**$ 850**

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:

In collaboration with the Military Banner Committee, staff will facilitate replacement of weathered and sun-bleached banners in Year 1. Planning and implementation of the annual Military Banner Ceremony will return in Year 1 and Year 2 following cancelation in 2020 and 2021 per the COVID pandemic.

HOMETOWN HEROES - 193-91
DEPARTMENT DETAIL

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
MAINTENANCE & OPERATIONS					
4231 Community Partnerships	387	-	-	820	850
TOTAL MAINTENANCE & OPERATIONS	**$ 387**	**$ -**	**$ -**	**$ 820**	**$ 850**
TOTAL EXPENDITURE	**$ 387**	**$ -**	**$ -**	**$ 820**	**$ 850**

TREE REMOVAL MITIGATION FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE
FUND 195

	2019-20	2020-21	2021-22	2022-23
Estimated Beginning Fund Balance	$ 470,719	$ 483,219	$ 483,219	$ 314,915
Estimated Revenue	12,500	-	2,500	2,500
Transfers-In	-	-	-	-
Estimated Funds Available	483,219	483,219	485,719	317,415
Estimated Expenditures	-	-	170,805	122,483
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	-	-	170,805	122,483
Estimated Ending Fund Balance	$ 483,219	$ 483,219	$ 314,915	$ 194,932

EXPLANATION OF RESERVES

	2019-20	2020-21	2021-22	2022-23
Contingencies	$ 483,219	$ 483,219	$ 314,915	$ 194,932
Fund Balance	$ 483,219	$ 483,219	$ 314,915	$ 194,932

TREE REMOVAL MITIGATION FUND REVENUE SUMMARY

	2019-20 ACTUAL REVENUE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
USE OF MONEY & PROPERTY					
3410 Interest On Investments	-	4,040	-	-	-
CHARGES FOR SERVICES					
3655 Capacity Fees - Non Residential	12,500	-	-	2,500	2,500
TOTAL REVENUES	12,500	4,040	-	2,500	2,500

TREE REMOVAL MITIGATION - 195-61
DEPARTMENT SUMMARY

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	-	-	-	170,805	122,483
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ -**	**$ -**	**$ -**	**$ 170,805**	**$ 122,483**

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:

On September 16, 2020, an ordinance amending the Town of Windsor Zoning Ordinance Chapter 27.36 – Tree Preservation and Protection, which allowed for a portion of mitigation fees collected for tree removals to be used for 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.

TREE REMOVAL MITIGATION - 195-61
DEPARTMENT DETAIL

		2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
MAINTENANCE & OPERATIONS						
4452	Contractual Services - Tree Planting	-	-	-	50,000	50,000
4452	Contractual Services - Town Center Trees	-	-	-	48,322	-
4452	Contractual Services - Town Land Trees	-	-	-	72,483	72,483
4452	Contractual Services - Public Land Trees	-	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS		**$ -**	**$ -**	**$ -**	**$ 170,805**	**$ 122,483**
TOTAL EXPENDITURE		**$ -**	**$ -**	**$ -**	**$ 170,805**	**$ 122,483**

POOL CREEK MAINTENANCE FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE
FUND 196

	2019-20	2020-21	2021-22	2022-23
Estimated Beginning Fund Balance	$ 9,133	$ 9,133	$ 9,133	$ 9,133
Estimated Revenue	-	-	-	-
Transfers-In	-	-	-	-
Estimated Funds Available	9,133	9,133	9,133	9,133
Estimated Expenditures	-	-	-	-
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	-	-	-	-
Estimated Ending Fund Balance	$ 9,133	$ 9,133	$ 9,133	$ 9,133

EXPLANATION OF RESERVES

	2019-20	2020-21	2021-22	2022-23
Contingencies	$ 9,133	$ 9,133	$ 9,133	$ 9,133
Fund Balance	$ 9,133	$ 9,133	$ 9,133	$ 9,133

POOL CREEK MAINTENANCE FUND REVENUE SUMMARY

	2019-20 ACTUAL REVENUE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
USE OF MONEY & PROPERTY					
3410 Interest On Investments	-	101	-	-	-
TOTAL REVENUES	$ -	$ 101	$ -	$ -	$ -

MEASURE M PARKS FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE
FUND 197

	2019-20	2020-21	2021-22	2022-23
Estimated Beginning Fund Balance	$ 12,600	$ 257,187	$ 461,700	$ 560,559
Estimated Revenue	258,371	269,859	300,094	295,094
Transfers-In	-	-	-	-
Estimated Funds Available	270,971	527,046	761,794	855,653
Estimated Expenditures	13,784	65,346	201,235	95,488
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	13,784	65,346	201,235	95,488
Estimated Ending Fund Balance	$ 257,187	$ 461,700	$ 560,559	$ 760,165

EXPLANATION OF RESERVES

	2019-20	2020-21	2021-22	2022-23
Contingencies	$ 257,187	$ 461,700	$ 560,559	$ 760,165
Fund Balance	$ 257,187	$ 461,700	$ 560,559	$ 760,165

MEASURE M PARKS FUND REVENUE SUMMARY

		2019-20 ACTUAL REVENUE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
USE OF MONEY & PROPERTY						
3190	Measure M Parks	258,371	-	269,859	295,094	295,094
3804	Donations	-	-	-	5,000	-
TOTAL REVENUES		$ 258,371	$ -	$ 269,859	$ 300,094	$ 295,094

MEASURE M PARKS - 197-00
DEPARTMENT SUMMARY

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
NUMBER OF PERSONNEL	-	-	-	1.000	1.000
PERSONNEL	-	-	-	84,635	88,888
MAINTENANCE & OPERATIONS	13,784	-	33,696	6,600	6,600
CAPITAL OUTLAY	-	-	31,650	110,000	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 13,784**	**$ -**	**$ 65,346**	**$ 201,235**	**$ 95,488**

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:

One full time parks maintenance worker will be allocated to Measure M for Fiscal Years 2021-2022 and 2022-2023. Measure M funding will also support Capital Improvement Projects such as a new dog park, new pickleball courts, and playground reconditioning this biennium.

MEASURE M PARKS - 197-00
DEPARTMENT DETAIL

		2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	-	-	-	57,709	60,595
4150	Fringe Benefits	-	-	-	26,926	28,294
TOTAL PERSONNEL		**$ -**	**$ -**	**$ -**	**$ 84,635**	**$ 88,888**
	Maintenance Worker II	*-*	*-*	*-*	*1.000*	*1.000*
		-	-	-	*1.000*	*1.000*
MAINTENANCE & OPERATIONS						
4260	Professional Development	-	-	-	600	600
4330	Equipment Maintenance	13,784	-	-	-	-
4435	Operational Expense	-	-	33,696	6,000	6,000
TOTAL MAINTENANCE & OPERATIONS		**$ 13,784**	**$ -**	**$ 33,696**	**$ 6,600**	**$ 6,600**
CAPITAL OUTLAY						
4510	Construction	-	-	31,650	30,000	-
4510	Dog Park	-	-	-	55,000	-
4510	Hiram Lewis Pickleball Courts	-	-	-	25,000	-
TOTAL CAPITAL OUTLAY		**$ -**	**$ -**	**$ 31,650**	**$ 110,000**	**$ -**
TOTAL EXPENDITURE		**$ 13,784**	**$ -**	**$ 65,346**	**$ 201,235**	**$ 95,488**

TRAFFIC MITIGATION FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2019-20	2020-21	2021-22	2022-23
Estimated Beginning Fund Balance	$ 1,449,374	$ 1,358,945	$ 1,825,703	$ 877,282
Estimated Revenue	121,804	646,201	90,000	90,000
Transfers-In	-	-	-	-
Estimated Funds Available	1,571,178	2,005,146	1,915,703	967,282
Estimated Expenditures	212,233	179,443	1,038,422	162,635
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	212,233	179,443	1,038,422	162,635
Estimated Ending Fund Balance	$ 1,358,945	$ 1,825,703	$ 877,282	$ 804,647

EXPLANATION OF RESERVES

	2019-20	2020-21	2021-22	2022-23
Contingencies	$ 1,358,945	$ 1,825,703	$ 877,282	$ 804,647
Fund Balance	$ 1,358,945	$ 1,825,703	$ 877,282	$ 804,647

TRAFFIC MITIGATION FUND REVENUE SUMMARY

	2019-20 ACTUAL REVENUE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
USE OF MONEY & PROPERTY					
3410 Interest On Investments	-	25,251	15,000	15,000	15,000
CHARGES FOR SERVICES					
3655 Capacity Fees - Non Residential	121,804	325,000	631,201	75,000	75,000
OTHER REVENUE					
3801 Miscellaneous Revenues	-	-	-	-	-
TOTAL REVENUES	$ 121,804	$ 350,251	$ 646,201	$ 90,000	$ 90,000

TRAFFIC MITIGATION - 210-63
DEPARTMENT SUMMARY

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
NUMBER OF PERSONNEL	1.050	1.050	1.050	1.000	1.000
PERSONNEL	158,388	151,959	164,102	146,182	146,645
MAINTENANCE & OPERATIONS	8,204	841	600	990	15,990
CAPITAL OUTLAY	45,641	7,767	14,741	891,250	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 212,233**	**$ 160,566**	**$ 179,443**	**$ 1,038,422**	**$ 162,635**

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

		2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	120,764	120,275	121,221	119,829	119,829
4120	Extra Help Wages	2,471	-	4,695	-	-
4150	Fringe Benefits	35,153	31,684	38,186	26,352	26,816
TOTAL PERSONNEL		**$ 158,388**	**$ 151,959**	**$ 164,102**	**$ 146,182**	**$ 146,645**
	Deputy Director of Engineering	*0.200*	*0.200*	*0.200*	*0.150*	*0.150*
	Engineer I/II/III	*0.350*	*0.350*	*0.350*	*0.350*	*0.350*
	Engineering Tech	*-*	*-*	*-*	*-*	*-*
	Senior Civil Engineer	*0.500*	*0.500*	*0.500*	*0.500*	*0.500*
		1.050	*1.050*	*1.050*	*1.000*	*1.000*
MAINTENANCE & OPERATIONS						
4260	Professional Development	480	525	600	990	990
4435	Operational Expense	-	-	-	-	-
4450	Professional Services	7,724	316	-	-	15,000
4452	Contractual Services	-	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS		**$ 8,204**	**$ 841**	**$ 600**	**$ 990**	**$ 15,990**
CAPITAL OUTLAY						
4510	Construction-Cip	-	-	-	36,250	-
4510	Phase 2B Los Amigos Rd Realignment	-	-	-	855,000	-
4510	Shiloh Rd - Caletti Ave Improvement	45,641	7,767	14,741	-	-
TOTAL CAPITAL OUTLAY		**$ 45,641**	**$ 7,767**	**$ 14,741**	**$ 891,250**	**$ -**
TOTAL EXPENDITURE		**$ 212,233**	**$ 160,566**	**$ 179,443**	**$ 1,038,422**	**$ 162,635**

PARK DEVELOPMENT FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2019-20	2020-21	2021-22	2022-23
Estimated Beginning Fund Balance	$ 505,986	$ 508,677	$ 860,965	$ 527,491
Estimated Revenue	32,728	662,036	680,000	930,000
Transfers-In	-	-	-	-
Estimated Funds Available	538,714	1,170,713	1,540,965	1,457,491
Estimated Expenditures	30,037	309,747	1,013,474	1,385,816
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	30,037	309,747	1,013,474	1,385,816
Estimated Ending Fund Balance	$ 508,677	$ 860,965	$ 527,491	$ 71,676

EXPLANATION OF RESERVES

	2019-20	2020-21	2021-22	2022-23
Contingencies	$ 508,677	$ 860,965	$ 527,491	$ 71,676
Fund Balance	$ 508,677	$ 860,965	$ 527,491	$ 71,676

PARK DEVELOPMENT FUND REVENUE SUMMARY

	2019-20 ACTUAL REVENUE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
USE OF MONEY & PROPERTY					
3410 Interest On Investments	-	12,000	-	-	-
INTERGOVERNMENTAL					
3512 Other Grants	-	1,000,000	-	650,000	900,000
CHARGES FOR SERVICES					
3655 Capacity Fees - Non Residential	32,728	20,000	662,036	30,000	30,000
TOTAL REVENUES	$ 32,728	$ 1,032,000	$ 662,036	$ 680,000	$ 930,000

PARK DEVELOPMENT - 220-74
DEPARTMENT SUMMARY

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
NUMBER OF PERSONNEL	0.140	0.140	0.140	0.100	0.100
PERSONNEL	17,074	21,072	18,111	15,378	15,720
MAINTENANCE & OPERATIONS	12,963	3,311	291,636	45,096	45,096
CAPITAL OUTLAY	-	1,025,000	-	953,000	1,325,000
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 30,037**	**$ 1,049,383**	**$ 309,747**	**$ 1,013,474**	**$ 1,385,816**

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 include Pickleball Courts at Hiram Lewis Park, Keiser Park Master Plan Update and park land acquisition.

PARK DEVELOPMENT - 220-74
DEPARTMENT DETAIL

		2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	11,225	15,194	12,154	11,460	11,684
4120	Extra Help Wages	561	-	707	-	-
4150	Fringe Benefits	5,288	5,878	5,250	3,918	4,036
TOTAL PERSONNEL		**$ 17,074**	**$ 21,072**	**$ 18,111**	**$ 15,378**	**$ 15,720**
	Management Analyst	*0.050*	*0.050*	*0.050*	*0.030*	*0.030*
	Parks & Facilities Superintendent	*0.030*	*0.030*	*0.030*	*0.030*	*0.030*
	Parks & Recreation Director	*0.030*	*0.030*	*0.030*	*0.030*	*0.030*
	Recreation Division Manager	-	-	-		-
	Senior Administrative Assistant	*0.030*	*0.030*	*0.030*	*0.010*	*0.010*
		0.140	*0.140*	*0.140*	*0.100*	*0.100*
MAINTENANCE & OPERATIONS						
4260	Professional Development	94	66	66	96	96
4280	Legal Expense	965	1,500	10,000	5,000	5,000
4452	Contractual Services	9,905	1,745	8,000	-	-
4450	Professional Services	2,000	-	273,570	40,000	40,000
TOTAL MAINTENANCE & OPERATIONS		**$ 12,963**	**$ 3,311**	**$ 291,636**	**$ 45,096**	**$ 45,096**
CAPITAL OUTLAY						
4510	Construction	-	-	-	-	-
4510	Keiser Park Restroom Facility	-	-	-	-	-
4510	Keiser Park Field A Lighting	-	-	-	-	-
4510	Construction - Keiser Park Master Plan	-	-	-	-	-
4510	Esposti Park Improvements	-	25,000	-	-	25,000
4540	Equipment Acquisition	-	-	-	-	-
4510	Park Land Acquisition	-	1,000,000	-	900,000	1,300,000
4510	Hiram Pickleball Courts	-	-	-	53,000	-
TOTAL CAPITAL OUTLAY		**$ -**	**$ 1,025,000**	**$ -**	**$ 953,000**	**$ 1,325,000**
OTHER FINANCING USES						
4919	Transfer-Out-Public Faclty Fd	-	-	-	-	-
TOTAL OTHER FINANCING USES		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURE		**$ 30,037**	**$ 1,049,383**	**$ 309,747**	**$ 1,013,474**	**$ 1,385,816**

RECREATION DEVELOPMENT SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2019-20	2020-21	2021-22	2022-23
Estimated Beginning Fund Balance	$ 7,170	$ 7,994	$ 73,359	$ 73,359
Estimated Revenue	2,410	36,625	-	-
Transfers-In	-	28,740	-	-
Estimated Funds Available	9,580	73,359	73,359	73,359
Estimated Expenditures	1,586	-	-	-
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	1,586	-	-	-
Estimated Ending Fund Balance	$ 7,994	$ 73,359	$ 73,359	$ 73,359

EXPLANATION OF RESERVES

	2019-20	2020-21	2021-22	2022-23
Contingencies	$ 7,994	$ 73,359	$ 73,359	$ 73,359
Fund Balance	$ 7,994	$ 73,359	$ 73,359	$ 73,359

RECREATION DEVELOPMENT FUND REVENUE SUMMARY

		2019-20 ACTUAL REVENUE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
USE OF MONEY & PROPERTY						
3410	Interest On Investments	-	-	-	-	-
CHARGES FOR SERVICES						
3655	Capacity Fees - Non Residential	2,410	-	36,625	-	-
3918	Transfer-In - Capital Replacement	-	-	28,740	-	-
TOTAL REVENUES		$ 2,410	$ -	$ 65,365	$ -	$ -

RECREATION DEVELOPMENT FUND - 221
DEPARTMENT SUMMARY

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	1,561	-	-	-	-
MAINTENANCE & OPERATIONS	25	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 1,586**	**$ -**	**$ -**	**$ -**	**$ -**

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

		2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	700	-	-	-	-
4120	Extra Help Wages	134	-	-	-	-
4150	Fringe Benefits	727	-	-	-	-
TOTAL PERSONNEL		**$ 1,561**	**$ -**	**$ -**	**$ -**	**$ -**
	Management Analyst	-	-	-	-	-
	Parks & Recreation Director	-	-	-	-	-
		-	-	-	-	-
MAINTENANCE & OPERATIONS						
4260	Professional Development	25	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS		**$ 25**	**$ -**	**$ -**	**$ -**	**$ -**
CAPITAL OUTLAY						
4510	Capital	-	-	-	-	-
TOTAL CAPITAL OUTLAY		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURE		**$ 1,586**	**$ -**	**$ -**	**$ -**	**$ -**

TRAILS DEVELOPMENT FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2019-20	2020-21	2021-22	2022-23
Estimated Beginning Fund Balance	$ 1,371	$ 12,993	$ 28,921	$ 28,921
Estimated Revenue	11,622	15,928	-	-
Transfers-In	-	-	-	-
Estimated Funds Available	12,993	28,921	28,921	28,921
Estimated Expenditures	-	-	-	-
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	-	-	-	-
Estimated Ending Fund Balance	$ 12,993	$ 28,921	$ 28,921	$ 28,921

EXPLANATION OF RESERVES

	2019-20	2020-21	2021-22	2022-23
Contingencies	$ 12,993	$ 28,921	$ 28,921	$ 28,921
Fund Balance	$ 12,993	$ 28,921	$ 28,921	$ 28,921

TRAILS DEVELOPMENT FUND REVENUE SUMMARY

	2019-20 ACTUAL REVENUE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
USE OF MONEY & PROPERTY					
3410 Interest On Investments	-	-	-	-	-
CHARGES FOR SERVICES					
3655 Capacity Fees - Non Residential	11,622	-	15,928	-	-
TOTAL REVENUES	$ 11,622	$ -	$ 15,928	$ -	$ -

TRAILS DEVELOPMENT FUND - 222
DEPARTMENT SUMMARY

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED 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

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED 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

	2019-20	2020-21	2021-22	2022-23
Estimated Beginning Fund Balance	$ 28	$ 44	$ 276	$ 276
Estimated Revenue	16	232	-	-
Transfers-In	-	-	-	-
Estimated Funds Available	44	276	276	276
Estimated Expenditures	-	-	-	-
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	-	-	-	-
Estimated Ending Fund Balance	$ 44	$ 276	$ 276	$ 276

EXPLANATION OF RESERVES

	2019-20	2020-21	2021-22	2022-23
Contingencies	$ 44	$ 276	$ 276	$ 276
Fund Balance	$ 44	$ 276	$ 276	$ 276

OPEN SPACE DEVELOPMENT FUND REVENUE SUMMARY

	2019-20 ACTUAL REVENUE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
USE OF MONEY & PROPERTY					
3410 Interest On Investments	-	-	-	-	-
CHARGES FOR SERVICES					
3655 Capacity Fees - Non Residential	16	-	232	-	-
TOTAL REVENUES	$ 16	$ -	$ 232	$ -	$ -

OPEN SPACE DEVELOPMENT FUND - 223
DEPARTMENT SUMMARY

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED 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

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED 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

	2019-20	2020-21	2021-22	2022-23
Estimated Beginning Fund Balance	$ 3,744,647	$ 3,649,963	$ 3,788,423	$ 842,423
Estimated Revenue	93,695	323,960	135,000	135,000
Transfers-In	-	-	-	-
Estimated Funds Available	3,838,342	3,973,923	3,923,423	977,423
Estimated Expenditures	188,379	185,500	3,081,000	404,000
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	188,379	185,500	3,081,000	404,000
Estimated Ending Fund Balance	$ 3,649,963	$ 3,788,423	$ 842,423	$ 573,423

EXPLANATION OF RESERVES

	2019-20	2020-21	2021-22	2022-23
Contingencies	$ 3,649,963	$ 3,788,423	$ 842,423	$ 573,423
Fund Balance	$ 3,649,963	$ 3,788,423	$ 842,423	$ 573,423

DRAINAGE MITIGATION FUND REVENUE SUMMARY

	2019-20 ACTUAL REVENUE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
USE OF MONEY & PROPERTY					
3410 Interest On Investments	-	40,401	55,000	60,000	60,000
CHARGES FOR SERVICES					
3655 Capacity Fees - Non Residential	93,695	15,000	268,960	75,000	75,000
OTHER REVENUE					
3801 Miscellaneous Revenues	-	-	-	-	-
TOTAL REVENUES	$ 93,695	$ 55,401	$ 323,960	$ 135,000	$ 135,000

DRAINAGE MITIGATION - 230-63
DEPARTMENT SUMMARY

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	187,444	3,882	185,500	44,000	43,000
CAPITAL OUTLAY	935	1,835,150	-	3,037,000	361,000
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 188,379**	**$ 1,839,032**	**$ 185,500**	**$ 3,081,000**	**$ 404,000**

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 FY2021-23 budget include drainage improvement projects identified in the Storm Drainage Master Plan. Projects currently in the bid process that are budgeted for FY21-23 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 FY 21-23 term.

DRAINAGE MITIGATION - 230-63
DEPARTMENT DETAIL

		2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	-	-	-	-	-
4120	Extra Help Wages	-	-	-	-	-
4150	Fringe Benefits	-	-	-	-	-
TOTAL PERSONNEL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	Engineering Tech	-	-	-	-	-
	Environmental Program Manager	-	-	-	-	-
	Public Works Director/Town Engineer	-	-	-	-	-
	Public Works Inspector	-	-	-	-	-
		-	-	-	-	-
MAINTENANCE & OPERATIONS						
4260	Professional Development	-	-	-	-	-
4280	Legal Expense	1,459	500	500	-	-
4365	Printing	-	-	-	-	-
4450	Professional Services	185,986	3,382	185,000	44,000	43,000
TOTAL MAINTENANCE & OPERATIONS		**$ 187,444**	**$ 3,882**	**$ 185,500**	**$ 44,000**	**$ 43,000**
CAPITAL OUTLAY						
4510	Orh At Dawn Way Drain Impr	935	858,750	-	1,046,000	-
4510	Caletti Ave Drainage Improve	-	-	-	-	-
4510	Shiloh Road at Caletti Ave Drainage	-	209,000	-	47,000	215,000
4510	Pruitt Creek At Shiloh	-	83,400	-	-	77,000
4510	Starr Creek Tributary	-	263,000	-	-	-
4510	Hall Park Detention Basin	-	356,000	-	1,944,000	-
4510	Windsor Creek Flood Control	-	65,000	-	-	69,000
TOTAL CAPITAL OUTLAY		**$ 935**	**$ 1,835,150**	**$ -**	**$ 3,037,000**	**$ 361,000**
TOTAL EXPENDITURE		**$ 188,379**	**$ 1,839,032**	**$ 185,500**	**$ 3,081,000**	**$ 404,000**

POLICE MITIGATION SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2019-20	2020-21	2021-22	2022-23
Estimated Beginning Fund Balance	$ 28,633	$ 29,633	$ 35,851	$ 35,851
Estimated Revenue	1,000	6,217	-	-
Transfers-In	-	-	-	-
Estimated Funds Available	29,633	35,851	35,851	35,851
Estimated Expenditures	-	-	-	-
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	-	-	-	-
Estimated Ending Fund Balance	$ 29,633	$ 35,851	$ 35,851	$ 35,851

EXPLANATION OF RESERVES

	2019-20	2020-21	2021-22	2022-23
Contingencies	$ 29,633	$ 35,851	$ 35,851	$ 35,851
Fund Balance	$ 29,633	$ 35,851	$ 35,851	$ 35,851

POLICE MITIGATION FUND REVENUE SUMMARY

	2019-20 ACTUAL REVENUE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
USE OF MONEY & PROPERTY					
3655 Capacity Fees - Non Residential	1,000	-	6,217	-	-
USE OF MONEY & PROPERTY					
3918 Transfer-In - Capital Replacement	-	-	-	-	-
TOTAL REVENUES	$ 1,000	$ -	$ 6,217	$ -	$ -

POLICE MITIGATION FUND - 235
DEPARTMENT SUMMARY

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED 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

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED 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

	2019-20	2020-21	2021-22	2022-23
Estimated Beginning Fund Balance	$ 233,326	$ 248,669	$ 81,615	$ 96,765
Estimated Revenue	15,342	57,946	15,150	15,150
Transfers-In	-	-	-	-
Estimated Funds Available	248,669	306,615	96,765	111,915
Estimated Expenditures	-	225,000	-	-
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	-	225,000	-	-
Estimated Ending Fund Balance	$ 248,669	$ 81,615	$ 96,765	$ 111,915

EXPLANATION OF RESERVES

	2019-20	2020-21	2021-22	2022-23
Contingencies	$ 248,669	$ 81,615	$ 96,765	$ 111,915
Fund Balance	$ 248,669	$ 81,615	$ 96,765	$ 111,915

FIRE MITIGATION FUND REVENUE SUMMARY

	2019-20 ACTUAL REVENUE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
USE OF MONEY & PROPERTY					
3410 Interest On Investments	-	3,030	4,000	150	150
CHARGES FOR SERVICES					
3655 Capacity Fees - Non Residential	15,342	25,000	53,946	15,000	15,000
TOTAL REVENUES	$ 15,342	$ 28,030	$ 57,946	$ 15,150	$ 15,150

FIRE MITIGATION - 240-10
DEPARTMENT SUMMARY

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	-	-	-	-	-
CAPITAL OUTLAY	-	227,692	225,000	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ -**	**$ 227,692**	**$ 225,000**	**$ -**	**$ -**

DESCRIPTION:

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

SIGNIFICANT CHANGES & EXPENDITURES:

There are no significant changes for this fiscal year.

FIRE MITIGATION - 240-10
DEPARTMENT DETAIL

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
CAPITAL OUTLAY					
4515 Cip-Buildings	-	225,000	225,000	-	-
TOTAL CAPITAL OUTLAY	**$ -**	**$ 225,000**	**$ 225,000**	**$ -**	**$ -**
TOTAL EXPENDITURE	**$ -**	**$ 225.000**	**$ 225.000**	**$ -**	**$ -**

DEBT SERVICE FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2019-20	2020-21	2021-22	2022-23
Estimated Beginning Fund Balance	$ 122,750	$ 232,825	$ 3,424,140	$ 1,021,640
Estimated Revenue	-	3,500,000	-	-
Transfers-In	541,648	742,043	723,021	721,793
Estimated Funds Available	664,398	4,474,868	4,147,161	1,743,433
Estimated Expenditures	431,573	450,728	725,521	724,293
Transfers-Out	-	600,000	2,400,000	-
Total Est. Expenditures & Transfers-Out	431,573	1,050,728	3,125,521	724,293
Estimated Ending Fund Balance	$ 232,825	$ 3,424,140	$ 1,021,640	$ 1,019,140

EXPLANATION OF RESERVES

	2019-20	2020-21	2021-22	2022-23
Contingencies	232,825	3,424,140	1,021,640	1,019,140
Fund Balance	$ 232,825	$ 3,424,140	$ 1,021,640	$ 1,019,140

DEBT SERVICE FUND REVENUE SUMMARY

		2019-20 ACTUAL REVENUE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
USE OF MONEY & PROPERTY						
3410	Interest On Investments	-	1,010	-	-	-
3411	Interest On Invest - Trustee	-	-	-	-	-
OTHER FINANCING SOURCES						
3855	Bond Proceeds	-	-	3,500,000	-	-
3931	Transfer-In - Debt Service	541,648	742,043	742,043	723,021	721,793
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	$ 743,053	$ 4,242,043	$ 723,021	$ 721,793

DEBT SERVICE FUND - 310-40
DEPARTMENT SUMMARY

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	431,573	450,728	450,728	725,521	724,293
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	6,700,000	600,000	2,400,000	-
TOTAL	**$ 431,573**	**$ 7,150,728**	**$ 1,050,728**	**$ 3,125,521**	**$ 724,293**

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:

Included in this budget are bond proceeds of $3.5M to fund the Windsor River Road/ Windsor Road roundabout project. Annual payments are projected at approximately $275K for 15 years.

DEBT SERVICE FUND - 310-40
DEPARTMENT DETAIL

		2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
MAINTENANCE & OPERATIONS						
4228	Bond - Roundabout	-	-	-	275,000	275,000
4225	L/T Prin-Equipment Cop'S	395,300	405,500	405,500	415,000	423,700
4226	L/T Int - Equipment Cop'S	36,273	42,728	42,728	33,021	23,093
4227	Bond Cost (2014 TAB Refunding)	-	-	-	-	-
4459	Fiscal Agent Fees	-	2,500	2,500	2,500	2,500
TOTAL MAINTENANCE & OPERATIONS		**$ 431,573**	**$ 450,728**	**$ 450,728**	**$ 725,521**	**$ 724,293**
OTHER FINANCING USES						
4901	Transfer Out-Non-Department	-	6,700,000	600,000	2,400,000	-
TOTAL OTHER FINANCING USES		**$ -**	**$ 6,700,000**	**$ 600,000**	**$ 2,400,000**	**$ -**
TOTAL EXPENDITURE		**$ 431,573**	**$ 7,150,728**	**$ 1,050,728**	**$ 3,125,521**	**$ 724,293**

WATER RECLAMATION OPERATING FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2019-20	2020-21	2021-22	2022-23
Estimated Beginning Working Capital	$ 4,910,773	$ 5,257,059	$ 4,562,306	$ 3,697,621
Estimated Revenue	9,504,949	9,863,823	10,634,556	11,357,892
Transfers-In	104,709	104,757	474,640	102,980
Estimated Funds Available	14,520,431	15,225,640	15,671,501	15,158,492
Estimated Expenditures	8,966,010	10,127,388	11,856,166	11,256,339
Transfers-Out	297,362	535,946	117,714	110,073
Total Est. Expenditures & Transfers-Out	9,263,372	10,663,334	11,973,881	11,366,412
Estimated Ending Working Capital	$ 5,257,059	$ 4,562,306	$ 3,697,621	$ 3,792,080

EXPLANATION OF RESERVES

	2019-20	2020-21	2021-22	2022-23
Contingencies	$ 5,257,059	$ 4,562,306	$ 3,697,621	$ 3,792,080
Working Capital	$ 5,257,059	$ 4,562,306	$ 3,697,621	$ 3,792,080

WATER RECLAMATION OPERATING FUND REVENUE SUMMARY

		2019-20 ACTUAL REVENUE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
PROPERTY TAXES						
3010	Property Taxes	-	-	-	-	-
3020	Unsecured Property Taxes	-	-	-	-	-
USE OF MONEY & PROPERTY						
3410	Interest On Investments	97,264	75,752	75,000	55,000	46,000
3411	Interest On Invest - Trustee	-	-	-	-	-
RENTAL INCOME						
3420	Rental Income	53,552	92,700	-	-	-
CHARGES FOR SERVICES						
3670	Water Rec Sales - Residential	7,163,346	7,212,600	7,543,393	8,071,431	8,636,431
3675	Lift Station Fee	89,604	88,000	79,742	85,298	91,242
3676	Water Rec Service Chg - Residential	1,953,696	2,255,500	1,956,727	2,093,698	2,240,257
3680	Recycled Water Sales	17,166	45,750	18,455	19,378	19,378
3686	Recycled Water Service Chg-Residential	34,439	15,350	35,006	36,751	38,584
3689	Wholesale Recycled Water Sales	-	254,900	145,000	153,000	161,000
OTHER REVENUE						
3801	Miscellaneous Revenues	6,626	290,638	5,000	10,000	10,000
3802	Insurance/Damage Rebates	-	-	-	-	-
3840	Late Fee Revenue	89,243	115,763	5,500	110,000	115,000
3841	Gasoline Sales	-	-	-	-	-
OTHER FINANCING SOURCES						
3941	Transfer In - Stabilization Fund	-	-	-	371,500	-
3941	Transfer In - General Fund	65,443	65,473	65,473	103,140	102,980
3941	Transfer In - Public Facilities Fund	39,266	39,284	39,284		
3941	Transfer In - Water Rec Capital Fund	-	-	-	-	-
TOTAL REVENUES		$ 9,609,645	$ 10,551,709	$ 9,968,580	$ 11,109,196	$ 11,460,872

WATER RECLAMATION TOWN COUNCIL - 410-01
DEPARTMENT SUMMARY

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
NUMBER OF PERSONNEL	1.250	1.250	1.250	1.250	1.250
PERSONNEL	16,361	23,386	16,059	21,311	21,976
MAINTENANCE & OPERATIONS	29,930	40,316	42,936	43,699	44,675
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 46,291**	**$ 63,702**	**$ 58,995**	**$ 65,010**	**$ 66,651**

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:

The Operational Expense Budget reflects an increase in election expense related to a possible special election to fill a vacant Council seat.

WATER RECLAMATION TOWN COUNCIL - 410-01
DEPARTMENT DETAIL

		2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	7,507	9,600	7,034	9,600	9,600
4150	Fringe Benefits	8,262	13,786	8,662	11,711	12,376
4120	Extra Help Wages	592	-	363	-	-
TOTAL PERSONNEL		**$ 16,361**	**$ 23,386**	**$ 16,059**	**$ 21,311**	**$ 21,976**
	Councilmembers	*1.250*	*1.250*	*1.250*	*1.250*	*1.250*
		1.250	*1.250*	*1.250*	*1.250*	*1.250*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	4,116	7,796	4,216	8,128	8,128
4270	Subscriptions/Memberships	4,934	6,401	4,469	5,895	6,109
4280	Legal Expense	15,274	9,625	30,000	11,063	11,063
4365	Printing	150	200	200	200	200
4435	Operational Expense	2,185	9,319	818	5,013	5,775
4450	Professional Services	-	5,125	-	10,775	10,775
4461	Town Promotion & Special Projs	40	600	600	600	600
4464	Election Expense	1,942	125	1,693	-	-
4486	Communications	1,289	1,125	941	2,025	2,025
TOTAL MAINTENANCE & OPERATIONS		**$ 29,930**	**$ 40,316**	**$ 42,936**	**$ 43,699**	**$ 44,675**
TOTAL EXPENDITURE		**$ 46,291**	**$ 63,702**	**$ 58,995**	**$ 65,010**	**$ 66,651**

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

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
NUMBER OF PERSONNEL	1.500	1.500	1.500	1.250	1.250
PERSONNEL	207,212	237,851	206,089	246,142	239,982
MAINTENANCE & OPERATIONS	67,599	137,938	58,473	182,854	145,213
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 274,811**	**$ 375,789**	**$ 264,562**	**$ 428,996**	**$ 385,195**

DESCRIPTION:

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

SIGNIFICANT CHANGES & EXPENDITURES:

Increases in expenditures are primarily related to a series of actions the Town Council has requested, including review and update of the Town's district-based election system and district boundary maps, adoption of standards of conduct and ethics code for elected and appointed officials, and consideration to becoming a charter city. Increased expenditures also include funding for exploring budget strategies addressing the Town's structural budget deficit, including a possible tax measure.

Cost reduction measures addressing the Town's forecasted structural budget deficit include deferral on filling the vacant Assistant Town Manager position, deferral of securing an easement for the future Highway 101 bridge overcrossing, and a reduction in the training budget for Town Manager office staff.

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

		2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	139,254	158,699	134,107	158,982	153,889
4120	Extra Help Wages	7,749	8,250	9,553	29,000	29,000
4150	Fringe Benefits	60,209	70,902	62,429	58,160	57,093
TOTAL PERSONNEL		**$ 207,212**	**$ 237,851**	**$ 206,089**	**$ 246,142**	**$ 239,982**
	Administrative Assistant	*0.250*	*0.250*	*0.250*	-	-
	Assistant Town Manager	-	-	-	-	-
	Assistant Town Manager/ASD	-	-	-	-	-
	Deputy Town Clerk	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
	Management Analyst/Senior Mgt Analyst	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
	Senior Administrative Assistant	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
	Town Clerk	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
	Town Manager	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
		1.500	*1.500*	*1.500*	*1.250*	*1.250*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	2,208	5,113	200	2,875	2,875
4260	Professional Development	1,022	936	936	1,300	1,200
4261	Educational Incentive	-	-	-	-	-
4270	Subscriptions/Memberships	429	1,634	930	1,681	1,665
4280	Legal Expense	21,925	16,774	25,000	25,000	25,000
4290	Legal Notices	221	2,500	2,500	2,500	2,500
4355	Office Supplies	1,084	1,250	277	1,250	1,250
4360	Postage	61	250	250	250	250
4365	Printing	101	1,450	-	1,500	1,500
4425	Computer Expense	5	625	106	2,100	1,325
4435	Operational Expense	93	13,175	250	16,500	15,500
4450	Professional Services	38,497	92,418	26,488	124,875	89,125
4452	Contractual Services	-	-	-	-	-
4461	Town Promotion & Special Projs	780	913	1,100	1,538	1,538
4486	Communications	1,173	900	436	1,485	1,485
TOTAL MAINTENANCE & OPERATIONS		**$ 67,599**	**$ 137,938**	**$ 58,473**	**$ 182,854**	**$ 145,213**
TOTAL EXPENDITURE		**$ 274,811**	**$ 375,789**	**$ 264,562**	**$ 428,996**	**$ 385,195**

WATER RECLAMATION HUMAN RESOURCES - 410-12
DEPARTMENT SUMMARY

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
NUMBER OF PERSONNEL	1.000	1.000	1.250	1.250	1.250
PERSONNEL	179,707	152,511	183,957	178,544	180,121
MAINTENANCE & OPERATIONS	25,076	45,023	21,590	40,650	44,900
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 204,784**	**$ 197,534**	**$ 205,547**	**$ 219,194**	**$ 225,021**

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

		2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	121,839	103,213	122,318	131,065	131,065
4120	Extra Help Wages	7,353	-	8,728	-	-
4150	Fringe Benefits	50,516	49,298	52,910	47,479	49,056
TOTAL PERSONNEL		**$ 179,707**	**$ 152,511**	**$ 183,957**	**$ 178,544**	**$ 180,121**
	Human Resource Specialist	*0.500*	*0.500*	*0.750*	*0.750*	*0.750*
	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	*-*	*-*	*-*	*-*	*-*
		1.000	*1.000*	*1.250*	*1.250*	*1.250*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	2,442	9,058	625	2,750	3,250
4251	Educational Development	-	1,250	-	1,250	1,250
4256	Recruitment	5,607	6,250	2,500	6,250	6,250
4260	Professional Development	984	450	450	1,050	1,050
4270	Subscriptions/Memberships	-	625	625	625	625
4280	Legal Expense	5,618	10,000	10,000	12,500	12,500
4355	Office Supplies	-	-	-	-	-
4360	Postage	-	-	-	-	-
4425	Computer Expense	6,624	5,000	5,750	5,750	5,750
4435	Operational Expense	2,206	7,625	-	7,625	7,625
4450	Professional Services	910	1,875	1,250	1,875	1,875
4452	Contractual Services	-	2,500	-	-	3,750
4486	Communications	685	390	390	975	975
TOTAL MAINTENANCE & OPERATIONS		**$ 25,076**	**$ 45,023**	**$ 21,590**	**$ 40,650**	**$ 44,900**
TOTAL EXPENDITURE		**$ 204,784**	**$ 197,534**	**$ 205,547**	**$ 219,194**	**$ 225,021**

WATER RECLAMATION ADMINISTRATIVE SERVICES - 410-40
DEPARTMENT SUMMARY

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
NUMBER OF PERSONNEL	4.345	4.345	4.345	4.195	4.195
PERSONNEL	426,606	594,960	440,082	524,648	537,446
MAINTENANCE & OPERATIONS	263,732	296,897	274,786	339,998	327,006
CAPITAL OUTLAY	-	642	-	2,016	750
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 690,339**	**$ 892,499**	**$ 714,868**	**$ 866,663**	**$ 865,202**

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.

The department has implemented a comprehensive restructuring to better address the department initiatives. Several positions where unfunded, including the Deputy Director of Finance, Accounting and Audit Manager, Administrative Operations Supervisor, Management Analyst, Information Systems Manager and Risk Manager. Many of these positions were instated at a different classification to allow for the department to address current service demands and long-term goals. These instated positions include, Finance Manager, Accounting and Audit Supervisor, Revenue Manager, Senior Management Analyst, Accounting Technician, Accountant, and a transfer of one Administrative Assistant from the Town Managers office to the Administrative Services Department. This restructure decreases the Administrative Service Department’s FTE by 1.0 and results in a cost savings.

WATER RECLAMATION ADMINISTRATIVE SERVICES - 410-40
DEPARTMENT DETAIL

		2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	282,736	409,332	277,161	373,076	385,018
4120	Extra Help Wages	23,436	11,306	26,629	11,056	6,088
4150	Fringe Benefits	120,434	174,322	136,292	140,516	146,340
TOTAL PERSONNEL		**$ 426,606**	**$ 594,960**	**$ 440,082**	**$ 524,648**	**$ 537,446**
	Accounting & Audit Manager	*0.250*	*0.250*	*0.250*	-	-
	Accounting Supervisor	-	-	-	*0.250*	*0.250*
	Administrative Assistant	*0.850*	*0.850*	*0.850*	*0.750*	*0.750*
	Accountant	-	-		*0.250*	*0.250*
	Accounting Specialist	*0.250*	*0.250*	*0.250*	-	-
	Accounting Technician	*0.250*	*0.250*	*0.250*	*0.675*	*0.675*
	Senior Administrative Assistant	*0.420*	*0.420*	*0.420*	*0.720*	*0.720*
	Administrative Operations Manager	*0.425*	*0.425*	*0.425*	*0.300*	*0.300*
	Administrative Operations Supervisor	*0.425*	*0.425*	*0.425*	-	-
	Administrative Services Director	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
	Assistant Town Manager/ASD	-	-	-	-	-
	Deputy Finance Director	*0.250*	*0.250*	*0.250*	-	-
	Finance Manager	-	-	-	*0.250*	*0.250*
	Revenue Manager	-	-	-	*0.400*	*0.400*
	Risk Manager	*0.350*	*0.350*	*0.350*	-	-
	Information Systems Manager	*0.350*	*0.350*	*0.350*	-	-
	Management Analyst/Senior Mgt Analyst	*0.250*	*0.250*	*0.250*	*0.350*	*0.350*
	Utility Maintenance Worker	*0.025*	*0.025*	*0.025*	-	-
	Meter Specialist	-	-	-	-	-
		4.345	*4.345*	*4.345*	*4.195*	*4.195*
MAINTENANCE & OPERATIONS						
4215	Bad Debts	20,334	31,258	31,258	33,500	33,500
4216	Overage/Under	-	88	-	88	88
4220	Bank Charges	-	-	-	-	-
4250	Mtgs,Conf,Trvl,Training	1,186	8,202	625	3,126	6,839
4257	Training	-	-	-	-	-
4260	Professional Development	1,504	2,054	2,054	3,547	3,547
4261	Educational Incentive	410	500	500	500	500
4270	Subscriptions/Memberships	323	1,369	1,369	1,055	1,058
4280	Legal Expense	2,079	2,500	1,250	2,500	2,500
4325	Vehicle Maintenance	-	-	-	-	-
4330	Equipment Maintenance	-	-	-	-	-
4355	Office Supplies	1,626	2,258	750	2,806	2,956
4360	Postage	16,681	13,371	13,371	14,250	14,600
4365	Printing	16,061	11,617	11,617	13,690	12,813
4425	Computer Expense	78,305	81,492	81,492	105,832	120,150
4435	Operational Expense	578	261	1,000	-	-
4450	Professional Services	112,352	125,923	115,000	153,185	123,511
4452	Contractual Services	10,630	15,750	12,500	3,250	3,250
4475	Rents & Leases	-	-	-	-	-
4486	Communications	1,664	255	2,000	2,670	1,695
TOTAL MAINTENANCE & OPERATIONS		**$ 263,732**	**$ 296,897**	**$ 274,786**	**$ 339,998**	**$ 327,006**
CAPITAL OUTLAY						
4540	Equipment Acquisition	-	642	-	2,016	750
TOTAL CAPITAL OUTLAY		**$ -**	**$ 642**	**$ -**	**$ 2,016**	**$ 750**
TOTAL EXPENDITURE		**$ 690,339**	**$ 892,499**	**$ 714,868**	**$ 866,663**	**$ 865,202**

WATER RECLAMATION ENGINEERING - 410-63
DEPARTMENT SUMMARY

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
NUMBER OF PERSONNEL	3.830	3.830	3.830	4.280	4.280
PERSONNEL	562,056	624,034	534,467	620,792	626,749
MAINTENANCE & OPERATIONS	344,754	907,532	558,927	731,316	701,316
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 906,811**	**$ 1,531,566**	**$ 1,093,394**	**$ 1,352,108**	**$ 1,328,065**

DESCRIPTION:

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

SIGNIFICANT CHANGES AND EXPENDITURES:

Expenditures for the upcoming budget includes various activities associated with meeting new requirements of the treatment plant's discharge permit and recycled water [use] general order, as well as preparing to meet upcoming recycled water quality regulations with effluent zero limits for phosphorus through engineering solutions and credit purchases. Some funds in this portion of the budget also support the Water Reclamation Facility's MS4 stormwater permit, energy efficiency projects for GHG reductions, and various on-call engineering support for rehabilitation and repair of aging treatment plant equipment and facilities. In addition, the Town has recently created a regional recycled water partnership agreement with Sonoma Water that requires engineering support and additional infrastructure.

Significant projects and activities for the FY2019-21 budgets include:

- Regional Storage Plan with Sonoma Water and Santa Rosa
- Recycled Water Storage Pond Engineering Evaluation (required by the discharge permit)
- Nutrient (with phosphorus) Credit Compliance
- Recycled Water Pathogen TMDL Compliance
- Update of the O&M Manual and System Drawings

WATER RECLAMATION ENGINEERING - 410-63
DEPARTMENT DETAIL

		2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	403,478	423,432	373,126	427,630	429,246
4120	Extra Help Wages	21,514	46,250	13,657	55,500	55,500
4150	Fringe Benefits	137,064	154,352	147,683	137,662	142,003
TOTAL PERSONNEL		**$ 562,056**	**$ 624,034**	**$ 534,467**	**$ 620,792**	**$ 626,749**
	Administrative Assistant	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
	Assistant Engineer	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
	Associate Engineer	*0.500*	*0.500*	*0.500*	*0.500*	*0.500*
	Associate Civil Engineer	*-*	*-*	*-*	*0.500*	*0.500*
	Deputy Director of Engineering	*0.200*	*0.200*	*0.200*	*0.150*	*0.150*
	Deputy Director of Water and Environme	*0.500*	*0.500*	*0.500*	*0.500*	*0.500*
	Engineering Tech	*0.500*	*0.500*	*0.500*	*0.500*	*0.500*
	Environmental Program Manager	*0.330*	*0.330*	*0.330*	*0.330*	*0.330*
	Project Manager	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
	Public Works Director/Town Engineer	*0.350*	*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*	*0.250*	*0.250*
	Senior Engineering Technician	*-*	*-*	*-*	*-*	*-*
	Senior Public Works Inspector	*-*	*-*	*-*	*-*	*-*
		3.830	*3.830*	*3.830*	*4.280*	*4.280*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	2,183	8,500	2,500	5,750	5,750
4260	Professional Development	2,233	1,938	1,938	3,816	3,816
4261	Educational Incentive	-	1,000	-	1,000	1,000
4270	Subscriptions/Memberships	-	4,000	4,000	4,250	4,250
4280	Legal Expense	45,924	6,500	23,000	12,800	10,300
4290	Legal Notices	-	-	-	-	-
4355	Office Supplies	-	1,000	500	1,500	1,500
4360	Postage	-	2,750	125	4,000	4,000
4365	Printing	2,243	1,000	500	1,500	1,500
4425	Computer Expense	-	5,500	-	7,500	4,500
4435	Operational Expense	540	2,000	500	2,100	2,100
4445	Permits & Licenses	2,135	4,350	4,350	4,500	4,500
4450	Professional Services	288,948	837,544	516,314	653,000	623,500
4452	Contractual Services	159	18,750	-	17,000	17,000
4458	Lab Testing & Supplies	-	7,500	-	7,000	12,000
4486	Communications	391	5,200	5,200	5,600	5,600
TOTAL MAINTENANCE & OPERATIONS		**$ 344,754**	**$ 907,532**	**$ 558,927**	**$ 731,316**	**$ 701,316**
TOTAL EXPENDITURE		**$ 906,811**	**$ 1,531,566**	**$ 1,093,394**	**$ 1,352,108**	**$ 1,328,065**

WATER RECLAMATION FACILITIES - 410-76
DEPARTMENT SUMMARY

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
NUMBER OF PERSONNEL	1.860	1.860	1.860	2.060	2.060
PERSONNEL	224,754	224,144	258,660	247,049	251,658
MAINTENANCE & OPERATIONS	47,298	50,932	53,419	65,701	64,281
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 272,052**	**$ 275,076**	**$ 312,079**	**$ 312,750**	**$ 315,939**

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:

Major projects include COVID reentry facility upgrades and awning repairs.

WATER RECLAMATION FACILITIES - 410-76
DEPARTMENT DETAIL

		2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	150,277	144,979	167,467	168,538	170,328
4120	Extra Help Wages	9,091	4,245	9,941	5,708	5,708
4150	Fringe Benefits	65,386	74,920	81,252	72,804	75,622
TOTAL PERSONNEL		**$ 224,754**	**$ 224,144**	**$ 258,660**	**$ 247,049**	**$ 251,658**
	Maintenance Worker	-	-	-	-	-
	Maintenance Worker I	*0.060*	*0.060*	*0.060*	*0.080*	*0.080*
	Maintenance Worker II	*0.580*	*0.580*	*0.580*	*0.620*	*0.620*
	Parks & Facilities Superintendent	*0.270*	*0.270*	*0.270*	*0.270*	*0.270*
	Parks Maintenance Supervisor	*0.200*	*0.200*	*0.200*	*0.200*	*0.200*
	Parks & Recreation Analyst	-	-	-	*0.270*	*0.270*
	Senior Administrative Assistant	*0.270*	*0.270*	*0.270*	*0.140*	*0.140*
	Senior Maintenance Worker	*0.480*	*0.480*	*0.480*	*0.480*	*0.480*
		1.860	*1.860*	*1.860*	*2.060*	*2.060*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	410	725	-	375	550
4260	Professional Development	430	659	659	1,438	1,438
4280	Legal Expense	173	250	250	250	250
4310	Custodial Expense	11,898	15,075	15,075	14,810	15,210
4315	Gasoline, Oil & Diesel	1,703	1,500	1,500	2,000	2,000
4325	Vehicle Maintenance	717	725	725	725	725
4330	Equipment Maintenance	53	250	250	250	250
4335	Structures/Improvements Maint	6,247	6,250	4,000	13,750	8,250
4355	Office Supplies	303	300	300	350	350
4360	Postage	-	38	-	38	38
4370	Parts & Supplies	3,093	4,250	4,250	4,750	5,000
4435	Operational Expense	7,377	6,350	10,350	8,400	13,900
4452	Contractual Services	13,520	13,060	13,060	15,565	13,320
4475	Rents & Leases	-	-	-	-	-
4486	Communications	1,373	1,500	3,000	3,000	3,000
TOTAL MAINTENANCE & OPERATIONS		**$ 47,298**	**$ 50,932**	**$ 53,419**	**$ 65,701**	**$ 64,281**
TOTAL EXPENDITURE		**$ 272,052**	**$ 275,076**	**$ 312,079**	**$ 312,750**	**$ 315,939**

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

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
NUMBER OF PERSONNEL	1.800	1.800	1.800	2.000	2.000
PERSONNEL	193,960	274,465	236,047	282,797	289,373
MAINTENANCE & OPERATIONS	34,250	89,060	37,760	93,500	93,600
CAPITAL OUTLAY	-	16,000	16,000	40,000	40,000
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 228,210**	**$ 379,525**	**$ 289,807**	**$ 416,297**	**$ 422,973**

DESCRIPTION:
The Water Agricultural (Ag) Reuse fund provides support for the distribution of the recycled water system to agricultural users. The Recycled Water System includes recycled water lines, pump stations, and related facilities for the delivery of recycled water from the treatment plant to the District's recycled water customers. Customers are agricultural customers outside of Town limits.

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 2021-2023 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
- Annual site supervisor training with all agricultural reuse customers

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

		2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	117,997	144,642	148,761	163,139	167,534
4120	Extra Help Wages	27,872	60,000	23,602	61,000	61,000
4150	Fringe Benefits	48,091	69,823	63,684	58,658	60,840
TOTAL PERSONNEL		**$ 193,960**	**$ 274,465**	**$ 236,047**	**$ 282,797**	**$ 289,373**
	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	*0.250*	*0.250*	*0.250*	*0.200*	*0.200*
	Utility Maintenance Worker II	*0.250*	*0.250*	*0.250*	*0.500*	*0.500*
	Engineer	*0.100*	*0.100*	*0.100*	*0.100*	*0.100*
	Utility System Superintendent2	-	-	-	-	-
		1.800	*1.800*	*1.800*	*2.000*	*2.000*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	326	2,400	-	1,200	1,200
4260	Professional Development	286	360	360	1,300	1,300
4261	Educational Incentive	-	1,000	-	1,000	1,000
4270	Subscriptions/Memberships	373	1,000	1,000	900	900
4280	Legal Expense	-	1,000	-	800	800
4315	Gasoline, Oil & Diesel	2,405	4,000	2,500	4,000	4,000
4325	Vehicle Maintenance	2,575	6,500	6,500	6,000	6,000
4330	Equipment Maintenance	6,751	11,000	-	11,000	11,000
4335	Structures/Improvements Maint	-	1,000	1,000	1,000	1,000
4350	Grounds Maintenance	-	1,000	-	2,500	2,500
4355	Office Supplies	763	500	100	700	700
4360	Postage	-	100	-	100	100
4365	Printing	-	250	-	200	200
4370	Parts & Supplies	2,557	13,500	4,500	13,500	13,500
4375	Small Tools	859	800	800	900	900
4425	Computer Expense	-	2,000	1,500	3,000	3,000
4435	Operational Expense	13,455	13,750	13,750	15,800	15,800
4445	Permits & Licenses	83	2,500	2,500	2,700	2,700
4450	Professional Services	-	8,000	-	8,000	8,000
4452	Contractual Services	2,252	13,500	1,500	13,500	13,500
4458	Lab Testing & Supplies	-	500	-	500	500
4475	Rents & Leases	-	3,000	-	3,000	3,100
4486	Communications	1,566	1,400	1,750	1,900	1,900
4487	Utilities, Gas & Electric	-	-	-	-	-
4570	Vehicle Acquisition	-	16,000	16,000	40,000	40,000
TOTAL MAINTENANCE & OPERATIONS		**$ 34,250**	**$ 105,060**	**$ 53,760**	**$ 133,500**	**$ 133,600**
TOTAL EXPENDITURE		**$ 228,210**	**$ 379,525**	**$ 289,807**	**$ 416,297**	**$ 422,973**

WATER RECLAMATION OPERATIONS - 410-82
DEPARTMENT SUMMARY

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
NUMBER OF PERSONNEL	10.850	10.850	10.850	11.650	11.650
PERSONNEL	1,502,584	1,602,319	1,570,413	1,702,335	1,732,504
MAINTENANCE & OPERATIONS	2,844,954	3,655,844	3,508,943	4,026,504	3,975,836
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 4,347,537**	**$ 5,258,163**	**$ 5,079,356**	**$ 5,728,839**	**$ 5,708,340**

DESCRIPTION:

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

SIGNIFICANT CHANGES AND EXPENDITURES:

The proposed budget includes expenditures related to the issuance of a new NPDES permit with additional effluent quality requirements, most notably the reduced phosphorus limits.

Projects for Fiscal Year 2021-2023 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 new NPDES permit

WATER RECLAMATION OPERATIONS - 410-82
DEPARTMENT DETAIL

		2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	957,270	993,122	982,923	1,101,049	1,114,095
4120	Extra Help Wages	118,038	120,000	114,496	142,000	142,000
4150	Fringe Benefits	427,275	489,197	472,994	459,286	476,409
TOTAL PERSONNEL		**$ 1,502,584**	**$ 1,602,319**	**$ 1,570,413**	**$ 1,702,335**	**$ 1,732,504**
	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 & Instrumentation Tech	-	-	-	*1.000*	*1.000*
	Environmental Program Manager	*0.700*	*0.700*	*0.700*	*0.700*	*0.700*
	Utility Maintenance Mechanic	*0.750*	*0.750*	*0.750*	*0.750*	*0.750*
	Maintenance Worker II	-	-	-	-	-
	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*
	Senior Wastewater System Operator	-	-	-	-	-
	Treatment Plant Superintendent	*1.000*	*1.000*	*1.000*	*1.000*	*1.000*
	Laboratory Analyst	*0.700*	*0.700*	*0.700*	*0.700*	*0.700*
	Utility Maintenance Worker I	*0.200*	*0.200*	*0.200*	-	-
	Wastewater System Operator II	*2.000*	*2.000*	*2.000*	-	-
	Wastewater System Operator III	*4.000*	*4.000*	*4.000*	*6.000*	*6.000*
	Wastewater System Supervisor	-	-	-	-	-
		10.850	*10.850*	*10.850*	*11.650*	*11.650*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	4,978	16,900	500	6,825	6,825
4260	Professional Development	1,691	3,565	3,565	8,470	8,470
4261	Educational Incentive	166	2,000	500	2,000	2,000
4270	Subscriptions/Memberships	3,235	4,500	4,500	5,200	5,200
4280	Legal Expense	1,697	5,000	1,500	5,000	5,000
4310	Custodial Expense	555	1,500	-	1,500	1,500
4315	Gasoline, Oil & Diesel	13,284	30,000	15,000	30,000	30,000
4325	Vehicle Maintenance	3,544	25,000	10,000	25,000	25,000
4330	Equipment Maintenance	138,182	239,596	239,596	466,000	376,000
4335	Structures/Improvements Maint	6,301	49,500	49,500	92,000	98,000
4350	Grounds Maintenance	(16)	5,000	5,000	25,000	25,000
4355	Office Supplies	4,187	6,000	2,500	6,000	6,000
4360	Postage	1,509	3,200	1,500	3,200	3,200
4365	Printing	725	500	500	700	700
4370	Parts & Supplies	46,106	99,000	99,000	113,000	110,000
4375	Small Tools	4,145	8,000	8,000	8,000	8,000
4420	Chemicals	219,594	175,000	175,000	223,000	224,000
4425	Computer Expense	9,818	44,875	44,875	28,750	28,750
4435	Operational Expense	50,074	61,400	61,400	90,900	90,900
4445	Permits & Licenses	55,799	76,230	76,230	79,100	76,150
4450	Professional Services	15,637	94,506	42,006	33,000	33,000
4452	Contractual Services	1,677,973	2,015,822	1,979,521	2,065,959	2,089,241
4458	Lab Testing & Supplies	78,152	100,000	100,000	130,000	130,000
4465	Property Taxes/Assessments	-	-	-	-	-
4475	Rents & Leases	-	-	-	-	-
4486	Communications	18,631	13,750	13,750	13,900	13,900
4487	Utilities, Gas & Electric	488,990	575,000	575,000	564,000	579,000
TOTAL MAINTENANCE & OPERATIONS		**$ 2,844,954**	**$ 3,655,844**	**$ 3,508,943**	**$ 4,026,504**	**$ 3,975,836**
CAPITAL OUTLAY						
4540	Equipment Acquisition	-	-	-	-	-
4580	Structures/Improvements Acquis	-	-	-	-	-
TOTAL CAPITAL OUTLAY		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURE		**$ 4,347,537**	**$ 5,258,163**	**$ 5,079,356**	**$ 5,728,839**	**$ 5,708,340**

WATER RECLAMATION ADMINISTRATION - 410-85
DEPARTMENT SUMMARY

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	76,452	-	84,338	241,827	274,327
MAINTENANCE & OPERATIONS	1,187,871	1,210,731	1,278,745	1,339,369	770,450
CAPITAL OUTLAY	4,017	591	2,000	-	-
OTHER FINANCING USES	297,362	535,946	535,946	117,714	110,073
TOTAL	**$ 1,565,703**	**$ 1,747,268**	**$ 1,901,029**	**$ 1,698,911**	**$ 1,154,850**

DESCRIPTION:

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

SIGNIFICANT CHANGES:

The increase in budget is attributed to additional funding for Town-wide initiatives including the General Fund portion of the Town's contribution liability towards the California Risk Sharing Authority (CIRA) which was recently formed from a merger of Redwood Empire Municipal Insurance Fund (REMIF) and Public Agency Risk Sharing Authority of California (PARSAC). Additionally, the Solid Waste Management expenses have increased due to implementation of AB1383 which includes a Solid Waste Management Consultant required to assist in compliance with the new legislation.

WATER RECLAMATION ADMINISTRATION - 410-85
DEPARTMENT DETAIL

		2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
PERSONNEL						
4150	Fringe Benefits	76,452	-	84,338	241,827	274,327
4152	Retirement-Pers	-	-	-	-	-
TOTAL PERSONNEL		**$ 76,452**	**$ -**	**$ 84,338**	**$ 241,827**	**$ 274,327**
MAINTENANCE & OPERATIONS						
4215	Bad Debts	-	-	-	-	-
4216	Overage/Under	-	-	-	-	-
4220	Bank Charges	83,199	72,000	72,000	76,480	78,774
4225	L/T Prin-Equipment Cop'S	756,120	807,114	807,113	833,337	267,500
4226	L/T Int - Equipment Cop'S	107,564	107,841	107,840	81,516	54,312
4227	Bond Cost (2014 TAB Refunding)	499	-	-	-	-
4235	Depreciation/Amortizn Expense	-	-	-	-	-
4245	Insurance	165,625	124,986	201,211	240,594	265,266
4250	Mtgs,Conf,Trvl,Training	-	3,500	-	500	500
4270	Subscriptions/Memberships	14	-	-	-	-
4325	Vehicle Maintenance	170	260	-	138	138
4330	Equipment Maintenance	13,625	17,166	17,166	14,119	14,543
4355	Office Supplies	-	-	-	-	-
4425	Computer Expense	338	1,590	7,500	15,205	9,430
4435	Operational Expense	2,127	1,309	2,500	1,300	1,306
4450	Professional Services	1,188	12,750	1,200	-	-
4475	Rents & Leases	-	-	-	3,709	4,080
4459	Fiscal Agent Fees	2,750	2,950	2,950	2,713	2,809
4486	Communications	13,110	19,313	19,313	27,826	29,221
4487	Utilities, Gas & Electric	41,543	39,952	39,952	41,933	42,571
TOTAL MAINTENANCE & OPERATIONS		**$ 1,187,871**	**$ 1,210,731**	**$ 1,278,745**	**$ 1,339,369**	**$ 770,450**
CAPITAL OUTLAY						
4540	Equipment Acquisition	4,017	591	2,000	-	-
4580	Structures/Improvements Acquis	-	-	-	-	-
TOTAL CAPITAL OUTLAY		**$ 4,017**	**$ 591**	**$ 2,000**	**$ -**	**$ -**
OTHER FINANCING USES						
4941	Transfer Out - Water Ops Loan	-	215,000	215,000	6,192	6,192
4941	Transfer Out - WR Stabilization Fund CalPERS	200,900	206,900	206,900	-	-
4941	Transfer Out - Facilities General Fund Subsidy	25,000	25,000	25,000	-	-
4941	Transfer Out - General Capital Replacement	20,000	37,500	37,500	15,000	15,000
4941	Transfer Out - 2012A Debt Service	51,462	51,546	51,546	51,522	51,381
4941	Transfer Out - Water Capital Replacement	-	-	-	-	-
4941	Transfer Out - IT Hardware	-	-	-	37,500	37,500
TOTAL OTHER FINANCING USES		**$ 297,362**	**$ 535,946**	**$ 535,946**	**$ 110,214**	**$ 110,073**
TOTAL EXPENDITURE		**$ 1,565,703**	**$ 1,747,268**	**$ 1,901,029**	**$ 1,691,411**	**$ 1,154,850**

WATER RECLAMATION MAINTENANCE - 410-87
DEPARTMENT SUMMARY

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
NUMBER OF PERSONNEL	4.600	4.600	4.600	4.705	4.705
PERSONNEL	533,319	606,416	555,683	617,624	631,637
MAINTENANCE & OPERATIONS	193,515	275,390	188,015	267,489	262,539
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 726,834**	**$ 881,806**	**$ 743,698**	**$ 885,113**	**$ 894,176**

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 2021-2023 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

		2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	329,298	367,021	355,903	387,998	396,327
4120	Extra Help Wages	57,135	71,000	33,481	79,000	79,000
4150	Fringe Benefits	146,886	168,395	166,298	150,626	156,310
TOTAL PERSONNEL		**$ 533,319**	**$ 606,416**	**$ 555,683**	**$ 617,624**	**$ 631,637**
	Collection & Rec System Supervisor	*0.700*	*0.700*	*0.700*	*0.700*	*0.700*
	Deputy Director of Operations	*0.100*	*0.100*	*0.100*	*0.100*	*0.100*
	Maintenance Worker II	*0.090*	*0.090*	*0.090*	*0.120*	*0.120*
	Engineer	*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	*1.500*	*1.500*	*1.500*	*0.825*	*0.825*
	Utility Maintenance Worker II	*0.750*	*0.750*	*0.750*	*1.500*	*1.500*
	Utility System Superintendent	*-*	*-*	*-*	*-*	*-*
		4.600	*4.600*	*4.600*	*4.705*	*4.705*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	590	6,000	500	1,825	2,825
4260	Professional Development	1,303	1,368	1,368	3,089	3,089
4261	Educational Incentive	-	1,000	-	1,000	1,000
4270	Subscriptions/Memberships	1,732	1,100	1,100	1,800	2,000
4280	Legal Expense	-	1,200	-	800	1,000
4315	Gasoline, Oil & Diesel	22,594	15,000	15,000	21,000	23,000
4325	Vehicle Maintenance	25,818	20,000	20,000	20,000	20,000
4330	Equipment Maintenance	1,202	15,000	15,000	15,000	15,000
4335	Structures/Improvements Maint	-	600	600	500	500
4350	Grounds Maintenance	-	2,000	2,000	2,000	2,000
4355	Office Supplies	1,253	500	500	800	800
4360	Postage	-	100	100	100	100
4365	Printing	-	250	250	250	250
4370	Parts & Supplies	1,909	13,575	3,500	12,225	12,625
4375	Small Tools	376	1,700	1,700	1,300	1,400
4420	Chemicals	-	200	200	200	200
4425	Computer Expense	1,956	2,000	2,000	3,000	3,100
4435	Operational Expense	4,908	20,750	20,750	28,450	17,750
4445	Permits & Licenses	5,012	6,700	6,700	6,350	6,600
4450	Professional Services	-	-	-	-	-
4452	Contractual Services	118,522	162,247	89,247	142,600	143,600
4458	Lab Testing & Supplies	-	600	-	500	500
4465	Property Taxes/Assessments	-	-	-	-	-
4486	Communications	6,339	3,500	7,500	4,700	5,200
4487	Utilities, Gas & Electric	-	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS		**$ 193,515**	**$ 275,390**	**$ 188,015**	**$ 267,489**	**$ 262,539**
TOTAL EXPENDITURE		**$ 726,834**	**$ 881,806**	**$ 743,698**	**$ 885,113**	**$ 894,176**

WATER RECLAMATION STABILIZATION FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2019-20	2020-21	2021-22	2022-23
Estimated Beginning Fund Balance	$ -	$ 183,000	$ 371,500	$ -
Estimated Revenue	-	-	-	-
Transfers-In	183,000	188,500	-	-
Estimated Funds Available	183,000	371,500	371,500	-
Estimated Expenditures	-	-	-	-
Transfers-Out	-	-	371,500	-
Total Est. Expenditures & Transfers-Out	-	-	371,500	-
Estimated Ending Fund Balance	$ 183,000	$ 371,500	$ -	$ -

EXPLANATION OF RESERVES

	2019-20	2020-21	2021-22	2022-23
Contigencies	$ 183,000	$ 371,500	$ -	$ -
Fund Balance	$ 183,000	$ 371,500	$ -	$ -

WATER RECLAMATION STABILIZATION FUND REVENUE SUMMARY

		2019-20 ACTUAL REVENUE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
USE OF MONEY & PROPERTY						
3410	Interest On Investments	-	-	-	-	-
OTHER FINANCING SOURCES						
3941	Transfer In - WR Stabilization Fund	-	-	-	-	-
3918	Transfer Out - WR Stabilization Fund CalPERS	183,000	188,500	188,500	-	-
TOTAL REVENUES		$ 183,000	$ 188,500	$ 188,500	$ -	$ -

WATER RECLAMATION STABILIZATION - 420
DEPARTMENT SUMMARY

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED 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:

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

WATER RECLAMATION STABILIZATION - 420-82
DEPARTMENT DETAIL

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED 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

	2019-20	2020-21	2021-22	2022-23
Estimated Beginning Working Capital	$ 6,635,443	$ 6,729,258	$ 3,598,699	$ 6,748,667
Estimated Revenue	156,586	575,460	10,177,217	179,440
Transfers-In	2,064,000	-	-	-
Estimated Funds Available	8,856,029	7,304,718	13,775,917	6,928,107
Estimated Expenditures	2,126,771	3,706,019	7,027,250	5,271,500
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	2,126,771	3,706,019	7,027,250	5,271,500
Estimated Ending Working Capital	$ 6,729,258	$ 3,598,699	$ 6,748,667	$ 1,656,607

EXPLANATION OF RESERVES

	2019-20	2020-21	2021-22	2022-23
Contigencies	$ 6,729,258	$ 3,598,699	$ 6,748,667	$ 1,656,607
Working Capital	$ 6,729,258	$ 3,598,699	$ 6,748,667	$ 1,656,607

WATER RECLAMATION CAPITAL FUND REVENUE SUMMARY

		2019-20 ACTUAL REVENUE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
USE OF MONEY & PROPERTY						
3410	Interest On Investments	4,192	121,203	85,000	85,425	85,852
3413	Connection Fee Interest Income	-	-	-	-	-
3420	Rental Income	34,473	42,299	39,012	39,792	40,588
CHARGES FOR SERVICES						
3660	Capacity Fees - Residential	117,921	50,000	451,448	52,000	53,000
3655	Capacity Fees - Non Residential	-	-	-	-	-
OTHER FINANCING SOURCES						
3801	Miscellaneous Revenues	-	-	-	10,000,000	-
3941	Transfers In	2,064,000	-	-	-	-
3943	Transfer In - WR Stabilization Fund	-	-	-	-	-
TOTAL REVENUES		$ 2,220,586	$ 213,502	$ 575,460	$ 10,177,217	$ 179,440

WATER RECLAMATION CAPITAL FUND - 430-82
DEPARTMENT SUMMARY

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	141	-	-	-	-
MAINTENANCE & OPERATIONS	349,024	225,792	185,783	284,500	247,000
CAPITAL OUTLAY	1,777,606	3,392,837	3,520,236	6,742,750	5,024,500
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 2,126,771**	**$ 3,618,629**	**$ 3,706,019**	**$ 7,027,250**	**$ 5,271,500**

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, replacement of one box scraper/front loader, replacement of an electric cart for the treatment plant, and a new utility truck for the sewer/recycled water crew.

Planned projects for the FY2021-23 budget terms include:

- Influent Wet Well Screen
- Secondary Clarifier repairs
- Airport Larkfield Wikiup Sewer Zone connection for regional cooperation with Sonoma Water
- Replacement of the aged UV System
- Engineering design of an upgraded aeration basin for increasing sewer loads
- Funds for emergency storage pond berm repairs
- SCADA system update of aged hardware and obsolete software
- Separate electrical meters at the Water Reclamation Facility to enable evaluation of energy/GHG saving measures.

WATER RECLAMATION CAPITAL FUND - 430-82
DEPARTMENT DETAIL

		2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	-	-	-	-	-
4120	Extra Help Wages	-	-	-	-	-
4150	Fringe Benefits	141	-	-	-	-
TOTAL PERSONNEL		**$ 141**	**$ -**	**$ -**	**$ -**	**$ -**
MAINTENANCE & OPERATIONS						
4300	Maintenance	18,216	-	-	-	-
4335	Structures/Improvements Maint	74,780	14,680	14,680	-	-
4450	Professional Services	78,310	40,009	-	35,000	32,000
4452	Contractual Services	177,718	171,103	171,103	249,500	215,000
TOTAL MAINTENANCE & OPERATIONS		**$ 349,024**	**$ 225,792**	**$ 185,783**	**$ 284,500**	**$ 247,000**
CAPITAL OUTLAY						
4510	Construction	-	-	-	-	-
4540	Equipment Acquisition	68,187	192,000	192,000	192,000	192,000
4570	Mobile Equip & Vehicle Acquist	339,220	191,000	191,000	210,750	140,500
4580	Structures/Improvements Acquis	-	-	-	-	-
4510	Cip- Construction	9,403	97	94	-	-
4510	Influent Wet Well Screen	5,930	-	-	-	-
4510	Construction	-	-	-	-	-
4510	Influent Wet Well Screen + Grit Clsfr	64,297	33,017	33,017	1,195,000	300,000
4510	Rehabilitate Advanced Wastewater Trtmt	45,412	747,022	369,753	-	-
4510	Selector Box Aeration Station	-	742,000	742,000	-	-
4510	Rehabilitate Secondary Clarifiers	-	87,000	22,106	97,000	-
4510	WR Plant Pavement Repair/Resurface	-	15,000	15,000	-	-
4510	Pond 8, 9, And 10 Impr	32,999	1	-	-	-
4510	Blower Facilities Upgrade	43,405	76,267	-	-	-
4510	Corp Yard DOC Upgrade	106	-	-	-	-
4510	WRR Intersection Utility Improvements	782,474	743,990	743,990	-	-
4510	AWT Static Mixer	6,955	-	68,000	-	-
4510	Aeration Basin Automatic Controls	-	60,000	-	-	-
4510	Mitchell Lane Pump Station	-	168,000	-	-	-
4510	Headworks Screen	83	-	87,267	-	-
4510	Sewer Access Conde	-	134,000	-	-	-
4510	Pond 7 Algae Control Improvements	18,242	-	-	-	-
4510	Recycled Water Ponds Repair	243,604	142,679	883,145	-	-
4510	WRR/Windsor Rd Utility Improvements	117,289	7,764	7,764	-	-
4510	Grit Classifier	-	-	165,000	-	-
4510	Replacement Pgm - FlocTank Mixer	-	53,000	100	-	-
4510	Alwsz Sewer Connection	-	-	-	310,000	-
4510	Uv System Replacement	-	-	-	2,668,000	-
4510	Aeration Basin	-	-	-	1,700,000	3,200,000
4510	Supervisory Control System Upgrae	-	-	-	250,000	-
4510	Electrical Meters At Wr Facility	-	-	-	50,000	50,000
4510	Storage Pond Berm Repair	-	-	-	70,000	70,000
4510	Ss-1 Windsor River Road To Water Recl	-	-	-	-	850,000
4510	Ss-3 Hembree Lane	-	-	-	-	222,000
TOTAL CAPITAL OUTLAY		**$ 1,777,606**	**$ 3,392,837**	**$ 3,520,236**	**$ 6,742,750**	**$ 5,024,500**
OTHER FINANCING USES						
4943	Transfer-Out-Wtr Reclam Operations	-	-	-	-	-
TOTAL OTHER FINANCING USES		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURE		**$ 2,126,771**	**$ 3,618,629**	**$ 3,706,019**	**$ 7,027,250**	**$ 5,271,500**

WATER OPERATING FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2019-20	2020-21	2021-22	2022-23
Estimated Beginning Working Capital	$ 6,891,216	$ 7,114,316	$ 7,115,344	$ 7,465,034
Estimated Revenue	8,008,821	8,110,735	8,559,981	8,982,117
Transfers-In	189,784	189,871	186,941	186,651
Estimated Funds Available	15,089,821	15,414,922	15,862,266	16,633,802
Estimated Expenditures	6,546,043	7,247,032	8,285,709	8,419,538
Transfers-Out	1,429,462	1,052,546	111,522	103,881
Total Est. Expenditures & Transfers-Out	7,975,505	8,299,578	8,397,232	8,523,419
Estimated Ending Working Capital	$ 7,114,316	$ 7,115,344	$ 7,465,034	$ 8,110,383

EXPLANATION OF RESERVES

	2019-20	2020-21	2021-22	2022-23
Contigencies	$ 7,114,316	$ 7,115,344	$ 7,465,034	$ 8,110,383
Working Capital	$ 7,114,316	$ 7,115,344	$ 7,465,034	$ 8,110,383

WATER OPERATING FUND REVENUE SUMMARY

		2019-20 ACTUAL REVENUE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
USE OF MONEY & PROPERTY						
3410	Interest On Investments	97,264	75,752	110,000	110,550	111,103
3411	Interest On Invest - Trustee	-	-	-	-	-
CHARGES FOR SERVICCES						
3260	Water Permit Fees	-	-	-	-	-
3387	Meter Installation	432	-	-	-	-
3680	Water Sales	5,162,421	4,220,800	4,840,662	5,082,695	5,336,830
3685	Backflow Prevention Fee	134,381	109,300	137,185	144,044	151,246
3686	Water Service Charge	2,315,806	2,491,900	2,367,243	2,530,632	2,657,164
3687	Meter Installation	7,692	-	2,343	2,343	2,460
3688	Fire Flow Test Fee	226	-	458	458	481
3689	Wholesale Recycled Water Sales	-	256,900	256,900	271,500	285,075
3690	Recycled Water Service Chg	-	-	-	-	-
OTHER REVENUE						
3801	Miscellaneous Revenues	7,211	10,000	10,000	10,000	10,000
3802	Insurance/Damage Rebates	-	-	-	-	-
3807	Insurance Premium Rebate Revenue	13	-	-	-	-
3808	Scwa Reimbursement Revenue	197,993	-	370,944	377,758	377,758
3809	Pays Installation Increment Revenue	-	-	-	-	-
3812	Pays Measure Revenue	59,526	35,000	10,000	10,000	10,000
3813	Pays Activity Charge Revenue (7%)	-	5,000	5,000	5,000	5,000
3840	Late Fee Revenue	25,857	42,025	-	15,000	35,000
3841	Gasoline Sales	-	-	-	-	-
OTHER FINANCING SOURCES						
3944	Transfer In-Water Ops					
3944	Transfer In - General Fund	65,443	65,473	65,473	64,463	64,363
3944	Transfer In - Public Facilities Fund	39,266	39,284	39,284	38,678	38,618
3944	Transfer In - Water Capital Fund	85,075	85,114	85,114	83,801	83,671
TOTAL REVENUES		$ 8,198,605	$ 7,436,548	$ 8,300,606	$ 8,746,922	$ 9,168,768

WATER TOWN COUNCIL - 440-01
DEPARTMENT SUMMARY

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
NUMBER OF PERSONNEL	1.250	1.250	1.250	1.250	1.250
PERSONNEL	16,413	23,386	16,091	21,311	21,976
MAINTENANCE & OPERATIONS	29,927	40,316	42,936	43,699	44,675
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 46,340**	**$ 63,702**	**$ 59,027**	**$ 65,010**	**$ 66,651**

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:

The Operational Expense Budget reflects an increase in election expense related to a possible special election to fill a vacant Council seat.

WATER TOWN COUNCIL - 440-01
DEPARTMENT DETAIL

		2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	7,508	9,600	7,034	9,600	9,600
4120	Extra Help Wages	641	-	394	-	-
4150	Fringe Benefits	8,264	13,786	8,663	11,711	12,376
TOTAL PERSONNEL		**$ 16,413**	**$ 23,386**	**$ 16,091**	**$ 21,311**	**$ 21,976**
	Councilmembers	*1.250*	*1.250*	*1.250*	*1.250*	*1.250*
		1.250	*1.250*	*1.250*	*1.250*	*1.250*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	4,116	7,796	4,216	8,128	8,128
4270	Subscriptions/Memberships	4,934	6,401	4,469	5,895	6,109
4280	Legal Expense	15,271	9,625	30,000	11,063	11,063
4365	Printing	150	200	200	200	200
4435	Operational Expense	2,185	9,319	818	5,013	5,775
4450	Professional Services	-	5,125	-	10,775	10,775
4461	Town Promotion & Special Projs	40	600	600	600	600
4464	Election Expense	1,942	125	1,693	-	-
4486	Communications	1,289	1,125	941	2,025	2,025
TOTAL MAINTENANCE & OPERATIONS		**$ 29,927**	**$ 40,316**	**$ 42,936**	**$ 43,699**	**$ 44,675**
TOTAL EXPENDITURE		**$ 46,340**	**$ 63,702**	**$ 59,027**	**$ 65,010**	**$ 66,651**

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

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
NUMBER OF PERSONNEL	1.500	1.500	1.500	1.250	1.250
PERSONNEL	207,209	237,926	206,088	246,142	239,982
MAINTENANCE & OPERATIONS	67,597	137,812	58,347	182,854	145,213
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 274,805**	**$ 375,738**	**$ 264,435**	**$ 428,996**	**$ 385,195**

DESCRIPTION:

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

SIGNIFICANT CHANGES & EXPENDITURES:

Increases in expenditures are primarily related to a series of actions the Town Council has requested, including review and update of the Town's district-based election system and district boundary maps, adoption of standards of conduct and ethics code for elected and appointed officials, and consideration to becoming a charter city. Increased expenditures also include funding for exploring budget strategies addressing the Town's structural budget deficit, including a possible tax measure.

Cost reduction measures addressing the Town's forecasted structural budget deficit include deferral on filling the vacant Assistant Town Manager position, deferral of securing an easement for the future Highway 101 bridge overcrossing, and a reduction in the training budget for Town Manager office staff.

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

		2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	139,253	158,699	134,106	158,982	153,889
4120	Extra Help Wages	7,748	8,250	9,553	29,000	29,000
4150	Fringe Benefits	60,208	70,977	62,429	58,160	57,093
TOTAL PERSONNEL		**$ 207,209**	**$ 237,926**	**$ 206,088**	**$ 246,142**	**$ 239,982**
	Administrative Assistant	*0.250*	*0.250*	*0.250*	-	-
	Assistant Town Manager	-	-	-	-	-
	Assistant Town Manager/ASD	-	-	-	-	-
	Deputy Town Clerk	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
	Management Analyst/Senior Mgt Analyst	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
	Senior Administrative Assistant	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
	Town Clerk	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
	Town Manager	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
		1.500	*1.500*	*1.500*	*1.250*	*1.250*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	2,208	5,113	200	2,875	2,875
4260	Professional Development	1,022	810	810	1,300	1,200
4261	Educational Incentive	-	-	-	-	-
4270	Subscriptions/Memberships	429	1,634	930	1,681	1,665
4280	Legal Expense	21,922	16,774	25,000	25,000	25,000
4290	Legal Notices	221	2,500	2,500	2,500	2,500
4355	Office Supplies	1,084	1,250	277	1,250	1,250
4360	Postage	61	250	250	250	250
4365	Printing	101	1,450	-	1,500	1,500
4425	Computer Expense	5	625	106	2,100	1,325
4435	Operational Expense	93	13,175	250	16,500	15,500
4450	Professional Services	38,497	92,418	26,488	124,875	89,125
4452	Contractual Services	-	-	-	-	-
4461	Town Promotion & Special Projs	780	913	1,100	1,538	1,538
4486	Communications	1,173	900	436	1,485	1,485
TOTAL MAINTENANCE & OPERATIONS		**$ 67,597**	**$ 137,812**	**$ 58,347**	**$ 182,854**	**$ 145,213**
TOTAL EXPENDITURE		**$ 274,805**	**$ 375,738**	**$ 264,435**	**$ 428,996**	**$ 385,195**

WATER HUMAN RESOURCES - 440-12
DEPARTMENT SUMMARY

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
NUMBER OF PERSONNEL	1.250	1.250	1.250	1.250	1.250
PERSONNEL	179,705	152,511	183,954	178,544	180,121
MAINTENANCE & OPERATIONS	25,076	45,023	21,590	40,650	44,900
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 204,781**	**$ 197,534**	**$ 205,544**	**$ 219,194**	**$ 225,021**

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

		2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	121,838	103,213	122,318	131,065	131,065
4120	Extra Help Wages	7,353	-	8,728	-	-
4150	Fringe Benefits	50,514	49,298	52,908	47,479	49,056
TOTAL PERSONNEL		**$ 179,705**	**$ 152,511**	**$ 183,954**	**$ 178,544**	**$ 180,121**
	Human Resource Specialist	*0.500*	*0.500*	*0.750*	*0.750*	*0.750*
	Human Resources Director	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
	Human Resources System/Program Analyst2	-	-	-	-	-
	Principal Human Resources Analyst	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
		1.250	*1.250*	*1.250*	*1.250*	*1.250*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	2,442	9,058	625	2,750	3,250
4251	Educational Development	-	1,250	-	1,250	1,250
4256	Recruitment	5,607	6,250	2,500	6,250	6,250
4260	Professional Development	984	450	450	1,050	1,050
4270	Subscriptions/Memberships	-	625	625	625	625
4280	Legal Expense	5,618	10,000	10,000	12,500	12,500
4355	Office Supplies	-	-	-	-	-
4360	Postage	-	-	-	-	-
4425	Computer Expense	6,624	5,000	5,750	5,750	5,750
4435	Operational Expense	2,206	7,625	-	7,625	7,625
4450	Professional Services	910	1,875	1,250	1,875	1,875
4452	Contractual Services	-	2,500	-	-	3,750
4486	Communications	685	390	390	975	975
TOTAL MAINTENANCE & OPERATIONS		**$ 25,076**	**$ 45,023**	**$ 21,590**	**$ 40,650**	**$ 44,900**
TOTAL EXPENDITURE		**$ 204,781**	**$ 197,534**	**$ 205,544**	**$ 219,194**	**$ 225,021**

WATER ADMINISTRATIVE SERVICES - 440-40
DEPARTMENT SUMMARY

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
NUMBER OF PERSONNEL	4.360	4.360	4.360	4.208	4.208
PERSONNEL	428,058	597,026	442,080	525,605	538,450
MAINTENANCE & OPERATIONS	251,725	269,145	251,561	315,304	298,893
CAPITAL OUTLAY	-	642	-	2,016	750
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 679,783**	**$ 866,813**	**$ 693,641**	**$ 842,925**	**$ 838,093**

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.

The department has implemented a comprehensive restructuring to better address the department initiatives. Several positions where unfunded, including the Deputy Director of Finance, Accounting and Audit Manager, Administrative Operations Supervisor, Management Analyst, Information Systems Manager and Risk Manager. Many of these positions were instated at a different classification to allow for the department to address current service demands and long-term goals. These instated positions include, Finance Manager, Accounting and Audit Supervisor, Revenue Manager, Senior Management Analyst, Accounting Technician, Accountant, and a transfer of one Administrative Assistant from the Town Managers office to the Administrative Services Department. This restructure decreases the Administrative Service Department’s FTE by 1.0 and results in a cost savings.

WATER ADMINISTRATIVE SERVICES - 440-40
DEPARTMENT DETAIL

		2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	283,751	410,751	278,486	373,712	385,686
4120	Extra Help Wages	23,447	11,346	26,655	11,056	6,088
4150	Fringe Benefits	120,860	174,929	136,940	140,836	146,677
TOTAL PERSONNEL		**$ 428,058**	**$ 597,026**	**$ 442,080**	**$ 525,605**	**$ 538,450**
	Accounting & Audit Manager	*0.250*	*0.250*	*0.250*	-	-
	Accounting Supervisor	-	-	-	*0.250*	*0.250*
	Accounting Specialist	*0.250*	*0.250*	*0.250*	-	-
	Accounting Technician	*0.250*	*0.250*	*0.250*	*0.675*	*0.675*
	Accountant	-	-	-	*0.250*	*0.250*
	Administrative Assistant	*0.855*	*0.855*	*0.855*	*0.750*	*0.750*
	Administrative Operations Manager	*0.425*	*0.425*	*0.425*	*0.300*	*0.300*
	Administrative Operations Supervisor	*0.425*	*0.425*	*0.425*	-	-
	Assistant Town Manager/ASD	-	-	-	-	-
	Administrative Services Director	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
	Deputy Finance Director	*0.250*	*0.250*	*0.250*	-	-
	Finance Manager	-	-	-	*0.250*	*0.250*
	Revenue Manager	-	-	-	*0.400*	*0.400*
	Risk Manager	*0.350*	*0.350*	*0.350*	-	-
	Management Analyst/Senior Mgt Analyst	*0.250*	*0.250*	*0.250*	*0.350*	*0.350*
	Information Systems Manager	*0.350*	*0.350*	*0.350*	-	-
	Meter Specialist	-	-	-	-	-
	Senior Administrative Assistant	*0.430*	*0.430*	*0.430*	*0.733*	*0.733*
	Utility Maintenance Worker	*0.025*	*0.025*	*0.025*	-	-
	Information Systems Manager	-	-	-	-	-
		4.360	*4.360*	*4.360*	*4.208*	*4.208*
MAINTENANCE & OPERATIONS						
4215	Bad Debts	8,327	3,473	8,000	8,800	8,800
4216	Overage/Under	-	88	-	88	88
4220	Bank Charges	-	-	-	-	-
4250	Mtgs,Conf,Trvl,Training	1,186	8,202	625	3,126	3,420
4256	Recruitment	-	-	-	-	-
4257	Training	-	-	-	-	-
4260	Professional Development	1,504	2,087	2,087	3,553	3,553
4261	Educational Incentive	410	500	500	500	500
4270	Subscriptions/Memberships	323	1,369	1,369	1,055	1,058
4280	Legal Expense	2,079	2,500	1,250	2,500	2,500
4325	Vehicle Maintenance	-	-	-	-	-
4330	Equipment Maintenance	-	-	-	-	-
4355	Office Supplies	1,626	2,258	750	2,806	2,956
4360	Postage	16,681	13,371	13,371	14,250	14,600
4365	Printing	16,061	11,617	11,617	13,690	12,813
4425	Computer Expense	78,305	81,492	81,492	105,832	120,150
4435	Operational Expense	578	261	1,000	-	-
4450	Professional Services	112,352	125,923	115,000	153,185	123,511
4452	Contractual Services	10,630	15,750	12,500	3,250	3,250
4475	Rents & Leases	-	-	-	-	-
4486	Communications	1,664	255	2,000	2,670	1,695
TOTAL MAINTENANCE & OPERATIONS		**$ 251,725**	**$ 269,145**	**$ 251,561**	**$ 315,304**	**$ 298,893**
CAPITAL OUTLAY						
4540	Equipment Acquisition	-	642	-	2,016	750
TOTAL CAPITAL OUTLAY		**$ -**	**$ 642**	**$ -**	**$ 2,016**	**$ 750**
TOTAL EXPENDITURE		**$ 679,783**	**$ 866,813**	**$ 693,641**	**$ 842,925**	**$ 838,093**

WATER ENGINEERING - 440-63
DEPARTMENT SUMMARY

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
NUMBER OF PERSONNEL	3.730	3.730	3.730	4.030	4.030
PERSONNEL	536,897	606,237	521,336	608,042	613,999
MAINTENANCE & OPERATIONS	364,078	1,013,270	487,757	545,491	527,991
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 900,975**	**$ 1,619,507**	**$ 1,009,093**	**$ 1,153,533**	**$ 1,141,990**

DESCRIPTION:

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

SIGNIFICANT CHANGES AND EXPENDITURES:

Significant expenditures for the upcoming budget include various engineering studies and technical support due to the Town's ongoing water right application with the State for its Russian River well field. In addition, the Town continues to invest in its assets through annual rehabilitation of its groundwater well supplies. The Town is a member agency of the Santa Rosa Plain Groundwater Sustainability Agency and is subjected to the GSA groundwater use fees. Water engineering will include contract and consulting engineers to fill the engineering needs for performance of the studies and the capital improvement projects.

WATER ENGINEERING - 440-63
DEPARTMENT DETAIL

		2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	388,826	409,217	360,280	427,630	429,246
4120	Extra Help Wages	15,490	46,250	18,248	42,750	42,750
4150	Fringe Benefits	132,581	150,770	142,808	137,662	142,003
TOTAL PERSONNEL		**$ 536,897**	**$ 606,237**	**$ 521,336**	**$ 608,042**	**$ 613,999**
	Administrative Assistant	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
	Assistant Engineer	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
	Associate Engineer	*0.500*	*0.500*	*0.500*	*0.250*	*0.250*
	Associate Civil Engineer	*-*	*-*	*-*	*0.500*	*0.500*
	Deputy Director of Engineering	*0.100*	*0.100*	*0.100*	*0.150*	*0.150*
	Deputy Director of Water and Environme	*0.500*	*0.500*	*0.500*	*0.500*	*0.500*
	Engineering Tech	*0.500*	*0.500*	*0.500*	*0.500*	*0.500*
	Environmental Program Manager	*0.330*	*0.330*	*0.330*	*0.330*	*0.330*
	Project Manager	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
	Public Works Director/Town Engineer	*0.350*	*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*	*0.250*	*0.250*
	Senior Engineering Technician	*-*	*-*	*-*	*-*	*-*
	Senior Public Works Inspector	*-*	*-*	*-*	*-*	*-*
		3.730	*3.730*	*3.730*	*4.030*	*4.030*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	1,568	7,750	2,500	5,375	5,375
4260	Professional Development	2,233	1,878	1,878	3,816	3,816
4270	Subscriptions/Memberships	1,070	2,100	2,100	2,500	2,500
4280	Legal Expense	15,588	9,500	9,500	12,000	9,500
4290	Legal Notices	-	-	-	-	-
4355	Office Supplies	-	1,000	250	1,500	1,500
4360	Postage	-	2,750	375	4,000	4,000
4365	Printing	-	500	500	2,500	2,500
4425	Computer Expense	-	5,500	-	6,000	6,000
4435	Operational Expense	3,574	2,000	2,000	2,100	2,100
4445	Permits & Licenses	1,828	4,450	4,450	4,600	4,600
4450	Professional Services	337,057	946,992	439,104	472,500	452,500
4452	Contractual Services	159	18,750	15,000	17,000	17,000
4458	Lab Testing & Supplies	-	7,500	7,500	7,000	12,000
4486	Communications	1,002	2,600	2,600	4,600	4,600
TOTAL MAINTENANCE & OPERATIONS		**$ 364,078**	**$ 1,013,270**	**$ 487,757**	**$ 545,491**	**$ 527,991**
TOTAL EXPENDITURE		**$ 900,975**	**$ 1,619,507**	**$ 1,009,093**	**$ 1,153,533**	**$ 1,141,990**

WATER FACILITIES - 440-76
DEPARTMENT SUMMARY

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
NUMBER OF PERSONNEL	-	-	-	0.020	0.020
PERSONNEL	13,276	4,595	4,010	7,884	7,975
MAINTENANCE & OPERATIONS	46,862	50,273	59,698	64,275	62,855
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 60,138**	**$ 54,868**	**$ 63,708**	**$ 72,159**	**$ 70,830**

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:

Major projects include COVID reentry facility upgrades and awning repairs.

WATER FACILITIES - 440-76
DEPARTMENT DETAIL

		2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	2,531	-	162	1,273	1,336
4120	Extra Help Wages	4,556	4,245	3,795	5,708	5,708
4150	Fringe Benefits	6,190	350	53	903	931
TOTAL PERSONNEL		**$ 13,276**	**$ 4,595**	**$ 4,010**	**$ 7,884**	**$ 7,975**
	Maintenance Worker	-	-	-	*0.020*	*0.020*
	Maintenance Worker I	-	-	-	-	-
	Maintenance Worker II	-	-	-	-	-
	Parks & Facilities Superintendent	-	-	-	-	-
	Parks Maintenance Supervisor	-	-	-	-	-
	Senior Administrative Assistant	-	-	-	-	-
	Senior Maintenance Worker	-	-	-	-	-
		-	-	-	*0.020*	*0.020*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	410	725	500	375	550
4260	Professional Development	19	-	-	12	12
4280	Legal Expense	173	250	300	250	250
4310	Custodial Expense	11,898	15,075	15,075	14,810	15,210
4315	Gasoline, Oil & Diesel	1,703	1,500	1,500	2,000	2,000
4325	Vehicle Maintenance	717	725	725	725	725
4330	Equipment Maintenance	53	250	250	250	250
4335	Structures/Improvements Maint	6,247	6,250	4,000	13,750	8,250
4355	Office Supplies	303	300	300	350	350
4360	Postage	-	38	38	38	38
4370	Parts & Supplies	3,069	4,250	4,250	4,750	5,000
4435	Operational Expense	7,377	6,350	16,700	8,400	13,900
4452	Contractual Services	13,520	13,060	13,060	15,565	13,320
4475	Rents & Leases	-	-	-	-	-
4486	Communications	1,373	1,500	3,000	3,000	3,000
TOTAL MAINTENANCE & OPERATIONS		**$ 46,862**	**$ 50,273**	**$ 59,698**	**$ 64,275**	**$ 62,855**
TOTAL EXPENDITURE		**$ 60,138**	**$ 54,868**	**$ 63,708**	**$ 72,159**	**$ 70,830**

WATER OPERATIONS - 440-83
DEPARTMENT SUMMARY

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
NUMBER OF PERSONNEL	11.100	11.100	11.100	11.695	11.695
PERSONNEL	1,299,853	1,440,506	1,397,725	1,467,512	1,505,226
MAINTENANCE & OPERATIONS	2,012,534	2,339,851	2,276,717	2,431,055	2,514,798
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 3,312,387**	**$ 3,780,357**	**$ 3,674,442**	**$ 3,898,567**	**$ 4,020,024**

DESCRIPTION:

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

SIGNIFICANT CHANGES AND EXPENDITURES:

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

Annual costs for purchases of water from the Sonoma County Water Agency and the Russian River Diversion subcharges which include Water Management Planning, Watershed Planning, Water Conservation, and Recycled Water are included in this budget. Power costs are expected to increase by 6% each fiscal year. The District continues to work on the acquisition of its own water rights permit with the State Water Resources Control Board for direct diversion rather than being under the Sonoma County Water Agency permit.

WATER OPERATIONS - 440-83
DEPARTMENT DETAIL

		2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	798,599	891,002	854,649	940,479	961,482
4120	Extra Help Wages	123,392	102,000	98,485	117,000	117,600
4150	Fringe Benefits	377,862	447,504	444,591	410,033	426,144
TOTAL PERSONNEL		**$ 1,299,853**	**$ 1,440,506**	**$ 1,397,725**	**$ 1,467,512**	**$ 1,505,226**
	Administrative Assistant	*0.400*	*0.400*	*0.400*	*0.400*	*0.400*
	Deputy Director of Operations	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
	Environmental Program Manager	*0.300*	*0.300*	*0.300*	*0.300*	*0.300*
	Industrial Mechanic	*0.250*	*0.250*	*0.250*	*0.250*	*0.250*
	Maintenance Worker I	*-*	*-*	*-*	*0.950*	*0.950*
	Maintenance Worker II	*1.310*	*1.310*	*1.310*	*0.480*	*0.480*
	Management Analyst	*0.300*	*0.300*	*0.300*	*0.300*	*0.300*
	Engineer I	*0.400*	*0.400*	*0.400*	*0.400*	*0.400*
	Laboratory Analyst I/II	*0.300*	*0.300*	*0.300*	*0.300*	*0.300*
	Senior Admin Assistant	*-*	*-*	*-*	*-*	*-*
	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 Worker I	*-*	*-*	*-*	*0.025*	*0.025*
	Utility System Superintendent	*-*	*-*	*-*	*-*	*-*
	Water System Operator	*2.850*	*2.850*	*2.850*	*0.950*	*0.950*
	Water System Operator II	*2.400*	*2.400*	*2.400*	*3.800*	*3.800*
	Water System Supervisor	*-*	*-*	*-*	*0.950*	*0.950*
		11.100	*11.100*	*11.100*	*11.695*	*11.695*
MAINTENANCE & OPERATIONS						
4215	Bad Debts	-	-	-	-	-
4250	Mtgs,Conf,Trvl,Training	6,214	10,800	500	5,650	5,650
4260	Professional Development	1,270	3,602	3,602	7,741	7,741
4261	Educational Incentive	-	2,000	-	2,000	2,000
4270	Subscriptions/Memberships	6,596	4,900	4,900	5,000	5,100
4280	Legal Expense	382	1,500	1,500	1,500	1,500
4310	Custodial Expense	-	-	-	-	-
4315	Gasoline, Oil & Diesel	15,988	25,000	20,000	25,000	25,000
4325	Vehicle Maintenance	11,295	17,000	17,000	17,000	17,000
4330	Equipment Maintenance	35,600	30,900	31,600	42,300	42,300
4335	Structures/Improvements Maint	-	5,250	5,250	3,250	3,250
4350	Grounds Maintenance	-	115	115	850	850
4355	Office Supplies	1,630	3,000	1,500	3,000	3,000
4360	Postage	31	500	150	500	500
4365	Printing	3,892	2,000	2,000	3,000	3,000
4370	Parts & Supplies	73,623	92,700	92,800	92,800	92,800
4375	Small Tools	1,531	5,500	5,500	5,500	5,500
4420	Chemicals	62,267	59,150	59,150	63,150	63,150
4425	Computer Expense	4,769	9,000	9,000	9,000	9,000
4435	Operational Expense	13,430	39,047	38,600	34,200	34,200
4445	Permits & Licenses	36,888	53,200	53,200	54,300	55,300
4450	Professional Services	-	30,000	30,000	31,000	31,000
4452	Contractual Services	29,580	63,338	27,000	66,600	64,100
4458	Lab Testing & Supplies	25,300	27,050	19,050	29,050	40,050
4465	Property Taxes/Assessments	1,794	1,000	1,000	1,800	1,800
4486	Communications	10,844	12,750	12,750	12,800	12,800
4487	Utilities, Gas & Electric	720,042	580,550	580,550	619,064	656,207
4489	Water Purchases	949,568	1,260,000	1,260,000	1,295,000	1,332,000
TOTAL MAINTENANCE & OPERATIONS		**$ 2,012,534**	**$ 2,339,851**	**$ 2,276,717**	**$ 2,431,055**	**$ 2,514,798**
TOTAL EXPENDITURE		**$ 3,312,387**	**$ 3,780,357**	**$ 3,674,442**	**$ 3,898,567**	**$ 4,020,024**

WATER RECYCLED WATER URBAN REUSE - 440-84
DEPARTMENT SUMMARY

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
NUMBER OF PERSONNEL	1.350	1.350	1.350	0.850	0.850
PERSONNEL	131,640	173,472	111,782	118,309	121,731
MAINTENANCE & OPERATIONS	9,352	87,040	57,890	81,130	81,180
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 140,992**	**$ 260,512**	**$ 169,672**	**$ 199,439**	**$ 202,911**

DESCRIPTION:

The Urban Recycled Water budget is funded under the water enterprise fund and purchases recycled water from the water reclamation enterprise. This department provides for the distribution of recycled water to urban customers. The recycled water system includes recycled water mains, pump stations, and related facilities for the delivery of recycled water from the treatment plant to the District's recycled water customers. Current urban reuse customers are residential customers in Vintage Greens neighborhood, Windsor High School, the golf course, and commercial irrigation customers in the Conde business park area.

SIGNIFICANT CHANGES AND EXPENDITURES:

There are no significant changes from the previous year.

WATER RECYCLED WATER URBAN REUSE - 440-84
DEPARTMENT DETAIL

		2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	71,925	106,466	68,910	74,989	77,210
4120	Extra Help Wages	20,797	12,000	5,651	11,200	11,200
4150	Fringe Benefits	38,918	55,006	37,221	32,120	33,321
TOTAL PERSONNEL		**$ 131,640**	**$ 173,472**	**$ 111,782**	**$ 118,309**	**$ 121,731**
	Collection & Rec System Supervisor2	*0.05*	*0.05*	*0.05*	*0.05*	*0.05*
	Deputy Director of Operations	*0.05*	*0.05*	*0.05*	*0.05*	*0.05*
	Management Analyst	*0.10*	*0.10*	*0.10*	*0.10*	*0.10*
	Enginner I	*0.20*	*0.20*	*0.20*	*0.20*	*0.20*
	Senior Water System Operator	*0.10*	*0.10*	*0.10*	*0.10*	*0.10*
	Utility Maintenance Worker I	*0.05*	*0.05*	*0.05*	*0.05*	*0.05*
	Utility Maintenance Worker II	*0.05*	*0.05*	*0.05*	*-*	*-*
	Utility System Superintendent2					
	Water System Operator I	*0.10*	*0.10*	*0.10*	*0.05*	*0.05*
	Water System Operator II	*0.60*	*0.60*	*0.60*	*0.20*	*0.20*
	Water System Supervisor	*0.05*	*0.05*	*0.05*	*0.05*	*0.05*
		1.35	*1.35*	*1.35*	*0.85*	*0.85*
MAINTENANCE & OPERATIONS						
4250	Mtgs,Conf,Trvl,Training	175	4,550	500	2,250	2,250
4260	Professional Development	120	440	440	620	620
4270	Subscriptions/Memberships	133	900	900	650	650
4280	Legal Expense	-	800	800	800	800
4315	Gasoline, Oil & Diesel	-	4,000	4,000	4,000	4,000
4325	Vehicle Maintenance	1,967	7,500	7,500	5,000	5,000
4330	Equipment Maintenance	45	12,000	12,000	9,500	9,500
4335	Structures/Improvements Maint	-	500	500	500	500
4350	Grounds Maintenance	-	-	-	-	-
4355	Office Supplies	534	400	400	400	400
4360	Postage	-	100	100	100	100
4365	Printing	-	200	200	200	200
4370	Parts & Supplies	4,046	12,800	12,800	12,750	12,750
4375	Small Tools	-	1,000	1,000	800	800
4425	Computer Expense	-	500	600	2,500	2,500
4435	Operational Expense	147	11,650	11,650	11,300	11,300
4445	Permits & Licenses	907	2,500	2,500	2,250	2,300
4450	Professional Services	-	10,000	-	10,000	10,000
4452	Contractual Services	-	15,200	-	15,700	15,700
4458	Lab Testing & Supplies	-	500	500	250	250
4486	Communications	1,278	1,500	1,500	1,560	1,560
4487	Utilities, Gas & Electric	-	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS		**$ 9,352**	**$ 87,040**	**$ 57,890**	**$ 81,130**	**$ 81,180**
TOTAL EXPENDITURE		**$ 140,992**	**$ 260,512**	**$ 169,672**	**$ 199,439**	**$ 202,911**

WATER ADMINISTRATION - 440-85
DEPARTMENT SUMMARY

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	65,230	-	64,338	239,309	271,809
MAINTENANCE & OPERATIONS	661,591	675,098	774,721	795,634	819,255
CAPITAL OUTLAY	4,017	591	1,642	-	-
OTHER FINANCING USES	1,429,462	1,052,546	1,052,546	111,522	103,881
TOTAL	**$ 2,160,300**	**$ 1,728,235**	**$ 1,893,247**	**$ 1,146,465**	**$ 1,194,945**

DESCRIPTION:

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

SIGNIFICANT CHANGES:

The increase in budget is attributed to additional funding for Town-wide initiatives including the General Fund portion of the Town's contribution liability towards the California Risk Sharing Authority (CIRA) which was recently formed from a merger of Redwood Empire Municipal Insurance Fund (REMIF) and Public Agency Risk Sharing Authority of California (PARSAC). Additionally, the Solid Waste Management expenses have increased due to implementation of AB1383 which includes a Solid Waste Management Consultant required to assist in compliance with the new legislation.

WATER ADMINISTRATION - 440-85
DEPARTMENT DETAIL

		2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
PERSONNEL						
4150	Fringe Benefits	65,230	-	64,338	239,309	271,809
4152	Retirement-Pers	-	-	-	-	-
TOTAL PERSONNEL		**$ 65,230**	**$ -**	**$ 64,338**	**$ 239,309**	**$ 271,809**
MAINTENANCE & OPERATIONS						
4216	Overage/Under	-	-	-	-	-
4220	Bank Charges	68,570	72,000	72,000	76,480	78,774
4225	L/T Prin-Equipment Cop'S	271,119	276,670	291,600	287,578	298,335
4226	L/T Int - Equipment Cop'S	67,861	84,325	89,019	73,539	62,282
4227	Bond Cost (2014 TAB Refunding)	499	-	-	-	-
4235	Depreciation/Amortizn Expense	-	-	-	-	-
4245	Insurance	165,625	124,986	201,211	240,594	265,266
4246	Insurance Claims	-	-	-	-	-
4250	Mtgs,Conf,Trvl,Training	-	1,000	1,000	500	500
4270	Subscriptions/Memberships	14	-	-	-	-
4325	Vehicle Maintenance	170	260	260	138	138
4330	Equipment Maintenance	13,625	17,166	17,166	14,119	14,543
4355	Office Supplies	-	-	-	-	-
4365	Printing	-	-	-	-	-
4370	Parts & Supplies	15,055	20,826	15,000	10,000	10,000
4425	Computer Expense	338	1,590	10,000	15,205	9,430
4435	Operational Expense	2,127	1,309	2,500	1,300	1,306
4450	Professional Services	1,188	12,750	12,750	-	-
4459	Fiscal Agent Fees	750	2,950	2,950	2,713	2,809
4475	Rents & Leases	-	-	-	3,709	4,080
4486	Communications	13,110	19,313	19,313	27,826	29,221
4487	Utilities, Gas & Electric	41,542	39,952	39,952	41,933	42,571
TOTAL MAINTENANCE & OPERATIONS		**$ 661,591**	**$ 675,098**	**$ 774,721**	**$ 795,634**	**$ 819,255**
CAPITAL OUTLAY						
4540	Equipment Acquisition	4,017	591	1,642	-	-
4580	Structures/Improvements Acquis	-	-	-	-	-
TOTAL CAPITAL OUTLAY		**$ 4,017**	**$ 591**	**$ 1,642**	**$ -**	**$ -**
OTHER FINANCING USES						
4944	Transfer Out - Water Stabilization Fund	400,000	-	-	-	-
4944	Transfer Out - Water Stabilization Fund CalPERS	183,000	188,500	188,500	-	-
4944	Transfer Out - Facilities General Fund Subsidy			-	15,000	15,000
4944	Transfer Out - General Capital Replacement	25,000	25,000	25,000	-	-
4944	Transfer Out - IT Hardware	20,000	37,500	37,500	45,000	37,500
4944	Transfer Out - 2012D Debt Service	51,462	51,546	51,546	51,522	51,381
4944	Transfer Out - Water Capital Replacement	750,000	750,000	750,000	-	-
TOTAL OTHER FINANCING USES		**$ 1,429,462**	**$ 1,052,546**	**$ 1,052,546**	**$ 111,522**	**$ 103,881**
TOTAL EXPENDITURE		**$ 2,160,300**	**$ 1,728,235**	**$ 1,893,248**	**$ 1,146,465**	**$ 1,194,945**

WATER CONSERVATION - 440-86
DEPARTMENT SUMMARY

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
NUMBER OF PERSONNEL	0.950	0.950	0.950	0.950	0.950
PERSONNEL	129,018	118,116	92,199	132,934	137,948
MAINTENANCE & OPERATIONS	65,966	253,928	174,570	238,010	239,810
CAPITAL OUTLAY	19	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 195,003**	**$ 372,044**	**$ 266,769**	**$ 370,944**	**$ 377,758**

DESCRIPTION:

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

SIGNIFICANT CHANGES AND EXPENDITURES:

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

WATER CONSERVATION - 440-86
DEPARTMENT DETAIL

		2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
PERSONNEL						
4110	Regular Salaries & Wages	68,316	93,016	47,364	84,831	88,810
4120	Extra Help Wages	29,498	25,000	29,260	24,000	24,000
4150	Fringe Benefits	31,204	100	15,575	24,103	25,138
TOTAL PERSONNEL		**$ 129,018**	**$ 118,116**	**$ 92,199**	**$ 132,934**	**$ 137,948**
	Administrative Assistant	*0.100*	*0.100*	*0.100*	*0.100*	*0.100*
	Senior Administrative Assistant	*0.050*	*0.050*	*0.050*	*0.050*	*0.050*
	Accounting Technician	-	-	-	*0.050*	*0.050*
	Administrative Operations Manager	*0.050*	*0.050*	*0.050*	-	-
	Administrative Operations Supervisor	*0.050*	*0.050*	*0.050*	-	-
	Revenue Manager	-	-	-	*0.050*	*0.050*
	Environmental Program Manager	*0.700*	*0.700*	*0.700*	*0.700*	*0.700*
	Meter Specialist	-	-	-	-	-
	Public Works Director/Town Engineer	-	-	-	-	-
		0.950	*0.950*	*0.950*	*0.950*	*0.950*
MAINTENANCE & OPERATIONS						
4215	Bad Debts	21	150	150	150	150
4250	Mtgs,Conf,Trvl,Training	10	4,900	500	400	1,900
4260	Professional Development	1,086	-	-	1,020	1,020
4270	Subscriptions/Memberships	3,242	3,550	3,550	4,450	4,450
4280	Legal Expense	412	6,000	1,500	6,000	6,000
4315	Gasoline, Oil & Diesel	112	500	500	500	500
4325	Vehicle Maintenance	151	500	500	500	500
4355	Office Supplies	-	200	200	300	300
4360	Postage	3	7,000	7,000	6,600	6,600
4365	Printing	1,777	15,750	15,750	9,000	9,000
4370	Parts & Supplies	-	-	-	-	-
4410	Advertising	-	3,000	3,000	6,000	6,000
4425	Computer Expense	1,323	-	-	500	1,200
4435	Operational Expense	5,134	96,800	60,000	82,700	82,300
4450	Professional Services	52,371	112,658	80,000	118,400	118,400
4452	Contractual Services	-	1,000	-	1,000	1,000
4486	Communications	325	1,920	1,920	490	490
TOTAL MAINTENANCE & OPERATIONS		**$ 65,966**	**$ 253,928**	**$ 174,570**	**$ 238,010**	**$ 239,810**
CAPITAL OUTLAY						
4570	Vehicle Acquisition	-	-	-	-	-
4575	SOFTWARE	19	-	-	-	-
TOTAL CAPITAL OUTLAY		**$ 19**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURE		**$ 195.003**	**$ 372.044**	**$ 266.769**	**$ 370.944**	**$ 377.758**

WATER STABILIZATION FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2019-20	2020-21	2021-22	2022-23
Estimated Beginning Fund Balance	$ 870,749	$ 1,471,649	$ 1,678,549	$ 1,458,549
Estimated Revenue	-	-	-	-
Transfers-In	600,900	206,900	-	-
Estimated Funds Available	1,471,649	1,678,549	1,678,549	1,458,549
Estimated Expenditures	-	-	-	-
Transfers-Out	-	-	220,000	252,500
Total Est. Expenditures & Transfers-Out	-	-	220,000	252,500
Estimated Ending Fund Balance	$ 1,471,649	$ 1,678,549	$ 1,458,549	$ 1,206,049

EXPLANATION OF RESERVES

	2019-20	2020-21	2021-22	2022-23
Contigencies	$ 1,471,649	$ 1,678,549	$ 1,458,549	$ 1,206,049
Fund Balance	$ 1,471,649	$ 1,678,549	$ 1,458,549	$ 1,206,049

WATER STABILIZATION FUND REVENUE SUMMARY

		2019-20 ACTUAL REVENUE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
USE OF MONEY & PROPERTY						
3410	Interest On Investments	-	-	-	-	-
OTHER FINANCING SOURCES						
3918	Transfer In	200,900	206,900	206,900	-	-
3944	Transfer In	400,000	-	-	-	-
TOTAL REVENUES		$ 600,900	$ 206,900	$ 206,900	$ -	$ -

WATER STABILIZATION - 450
DEPARTMENT SUMMARY

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED 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:

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

WATER STABILIZATION - 450-83
DEPARTMENT DETAIL

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED 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

	2019-20	2020-21	2021-22	2022-23
Estimated Beginning Working Capital	$ 9,216,948	$ 7,359,964	$ 7,979,724	$ 6,572,590
Estimated Revenue	195,785	421,554	255,075	255,653
Transfers-In	750,000	965,000	212,592	212,592
Estimated Funds Available	10,162,733	8,746,518	8,447,391	7,040,835
Estimated Expenditures	653,694	681,680	1,791,000	1,685,500
Transfers-Out	2,149,075	85,114	83,801	83,671
Total Est. Expenditures & Transfers-Out	2,802,769	766,794	1,874,801	1,769,171
Estimated Ending Working Capital	$ 7,359,964	$ 7,979,724	$ 6,572,590	$ 5,271,664

EXPLANATION OF RESERVES

	2019-20	2020-21	2021-22	2022-23
Contigencies	$ 7,359,964	$ 7,979,724	$ 6,572,590	$ 5,271,664
Working Capital	$ 7,359,964	$ 7,979,724	$ 6,572,590	$ 5,271,664

WATER CAPITAL FUND REVENUE SUMMARY

		2019-20 ACTUAL REVENUE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
USE OF MONEY & PROPERTY						
3410	Interest On Investments	-	20,201	115,000	115,575	116,153
CHARGES FOR SERVICES						
3655	Capacity Fees - Non Residential	-	50,000	162,054	50,000	50,000
3660	Capacity Fees - Residential	195,785	89,500	144,500	89,500	89,500
OTHER REVENUE						
3801	Miscellaneous Revenues	-	-	-	-	-
3941	Transfers In	-	215,000	215,000	212,592	212,592
3944	Transfer In-Water Ops	750,000	750,000	750,000	-	-
TOTAL REVENUES		$ 945,785	$ 1,124,701	$ 1,386,554	$ 467,667	$ 468,245

WATER CAPITAL - 460-83
DEPARTMENT SUMMARY

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	63,480	70,319	60,000	102,500	75,000
CAPITAL OUTLAY	590,214	986,169	621,680	1,688,500	1,610,500
OTHER FINANCING USES	2,149,075	85,114	85,114	83,801	83,671
TOTAL	**$ 2,802,769**	**$ 1,141,602**	**$ 766,794**	**$ 1,874,801**	**$ 1,769,171**

DESCRIPTION:

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

SIGNIFICANT CHANGES AND EXPENDITURES:

Several projects are planned to rehabilitate the water system and enhance reliability. The major capital improvement projects for the proposed FY2021-23 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
- Meter Flow Testing Improvements at Russian River Well Field

WATER CAPITAL - 460-83
DEPARTMENT DETAIL

		2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED 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	63,480	70,319	60,000	102,500	75,000
TOTAL MAINTENANCE & OPERATIONS		**$ 63,480**	**$ 70,319**	**$ 60,000**	**$ 102,500**	**$ 75,000**
CAPITAL OUTLAY						
4570	Mobile Equipment & Vehicle Acquisition	65,549	46,000	67,510	85,500	93,500
4510	Construction -CIP	-	-	-	5,000	5,000
4510	Esposti Park New Supply Well	-	-	-	600,000	-
4510	Tank Site Enclosures	-	96,400	96,400	466,000	-
4510	Oceanview Pond Recycled Water	-	106,000	20,000	-	-
4510	Water Meter Transmitter Upgrade	68,318	4,560	4,560	-	-
4510	Corp Yard Dock Upgrade	106	-	-	-	-
4510	Russian River Well Field Flow Meter	-	300,000	-	54,000	319,000
4510	WRR Intersection Utility Improvement	456,241	433,210	433,210	-	-
4510	Mitchell Lane Pump Station Upgrades	-	-	-	168,000	-
4510	ALWSZ Recycled Water Pump Station	-	-	-	310,000	-
4510	Wild Oak Water Service Replacements	-	-	-	-	953,000
4510	New Well at Russian River Well Field	-	-	-	-	100,000
4510	North Windsor Supply Well	-	-	-	-	140,000
TOTAL CAPITAL OUTLAY		**$ 590,214**	**$ 986,169**	**$ 621,680**	**$ 1,688,500**	**$ 1,610,500**
OTHER FINANCING USES						
4944	Transfer-Out-Cap Replacement	-	-	-	-	-
4946	Transfer-Out-Water Cap Fd	85,075	85,114	85,114	83,801	83,671
4998	Other Financing Uses	2,064,000	-	-	-	-
TOTAL OTHER FINANCING USES		**$ 2,149,075**	**$ 85,114**	**$ 85,114**	**$ 83,801**	**$ 83,671**
TOTAL EXPENDITURE		**$ 2,802,769**	**$ 1,141,602**	**$ 766,794**	**$ 1,874,801**	**$ 1,769,171**

SUCCESSOR AGENCY TO WINDSOR RDA CAPITAL FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2019-20	2020-21	2021-22	2022-23
Estimated Beginning Net Assets	$ 758,000	$ 13,780	$ 10,529	$ 90,639
Estimated Revenue	485,488	389,499	408,185	414,221
Transfers-In	-	-	-	-
Estimated Funds Available	1,243,488	403,279	418,714	504,859
Estimated Expenditures	28,308	-	-	-
Transfers-Out	1,201,400	392,750	328,075	334,000
Total Est. Expenditures & Transfers-Out	1,229,708	392,750	328,075	334,000
Estimated Ending Net Assets	$ 13,780	$ 10,529	$ 90,639	$ 170,859

EXPLANATION OF RESERVES

	2019-20	2020-21	2021-22	2022-23
Reserved for the Dissolution of the Agency	$ 13,780	$ 10,529	$ 90,639	$ 170,859
Net Assets Held in Trust	$ 13,780	$ 10,529	$ 90,639	$ 170,859

SUCCESSOR AGENCY TO WINDSOR RDA CAPITAL FUND
REVENUE SUMMARY

	2019-20 ACTUAL REVENUE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
USE OF MONEY & PROPERTY					
3410 Interest On Investments	30,633	8,591	22,000	22,110	22,221
PROPERTY TAX					
3070 Tax Increment Property Taxes	454,855	450,750	367,499	386,075	392,000
OTHER FINANCING SOURCES					
3998 Other Financing Sources	-	-	-	-	-
TOTAL REVENUES	$ 485,488	$ 459,341	$ 389,499	$ 408,185	$ 414,221

SUCCESSOR AGENCY TO WINDSOR RDA CAPITAL FUND - 811
DEPARTMENT SUMMARY

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	28,308	-	-	-	-
CAPITAL OUTLAY	-	100,000	-	-	-
OTHER FINANCING USES	1,201,400	730,000	392,750	328,075	334,000
TOTAL	**$ 1,229,708**	**$ 830,000**	**$ 392,750**	**$ 328,075**	**$ 334,000**

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

		2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
MAINTENANCE & OPERATIONS						
4260	Professional Development	-	-	-	-	-
4235	Depreciation/Amortizn Expense	-	-	-	-	-
4280	Legal Expense	-	-	-	-	-
4450	Professional Services	-	-	-	-	-
4459	Fiscal Agent Fees	28,308	-	-	-	-
4560	Legal and Administrative	-	100,000	-	-	-
TOTAL MAINTENANCE & OPERATIONS		**$ 28,308**	**$ -**	**$ -**	**$ -**	**$ -**
OTHER FINANCING USES						
4901	Transfer Out-Non-Department	-	730,000	-	328,075	334,000
4981	Transfer-Out-Rda Cap Proj	1,201,400	-	392,750	-	-
4998	Other Financing Uses	-	-	-	-	-
TOTAL OTHER FINANCING USES		**$ 1,201,400**	**$ 730,000**	**$ 392,750**	**$ 328,075**	**$ 334,000**
TOTAL EXPENDITURE		**$ 1,229,708**	**$ 730,000**	**$ 392,750**	**$ 328,075**	**$ 334,000**

HOUSING AGENCY FUND SUMMARY

ANALYSIS OF CHANGE IN FUND BALANCE

	2019-20	2020-21	2021-22	2022-23
Estimated Beginning Fund Balance	$ 538,294	$ 538,294	$ 543,294	$ 518,294
Estimated Revenue	-	5,000	5,000	5,000
Transfers-In	-	-	-	-
Estimated Funds Available	538,294	543,294	548,294	523,294
Estimated Expenditures	-	-	30,000	30,000
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	-	-	30,000	30,000
Estimated Ending Fund Balance	$ 538,294	$ 543,294	$ 518,294	$ 493,294

EXPLANATION OF RESERVES

	2019-20	2020-21	2021-22	2022-23
Reserved for Hoursing	$ 538,294	$ 543,294	$ 518,294	$ 493,294
Fund Balance	$ 538,294	$ 543,294	$ 518,294	$ 493,294

HOUSING AGENCY FUND REVENUE SUMMARY

	2019-20 ACTUAL REVENUE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
USE OF MONEY & PROPERTY					
3410 Interest On Investments	-	5,000	5,000	5,000	5,000
OTHER FINANCING SOURCES					
3998 Other Financing Sources	-	-	-	-	-
TOTAL REVENUES	$ -	$ 5,000	$ 5,000	$ 5,000	$ 5,000

HOUSING AGENCY - 821
DEPARTMENT SUMMARY

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED 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 21-23 budget includes funding to engage Housing Specialists to assist in the administration of existing loans.

HOUSING AGENCY - 821
DEPARTMENT DETAIL

		2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED 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

	2019-20	2020-21	2021-22	2022-23
Estimated Beginning Net Assets	$ 829,605	$ 1,595,967	$ 1,570,716	$ 1,628,716
Estimated Revenue	-	-	-	-
Transfers-In	1,931,400	367,499	386,075	392,000
Estimated Funds Available	2,761,005	1,963,466	1,956,791	2,020,716
Estimated Expenditures	1,165,038	392,750	328,075	334,000
Transfers-Out	-	-	-	-
Total Est. Expenditures & Transfers-Out	1,165,038	392,750	328,075	334,000
Estimated Ending Net Assets	$ 1,595,967	$ 1,570,716	$ 1,628,716	$ 1,686,716

EXPLANATION OF RESERVES

	2019-20	2020-21	2021-22	2022-23
Reserved for the Retirement of Debt	$ 1,595,967	$ 1,570,716	$ 1,628,716	$ 1,686,716
Net Assets Held in Trust	$ 1,595,967	$ 1,570,716	$ 1,628,716	$ 1,686,716

SUCCESSOR AGENCY TO WINDSOR RDA DEBT RETIREMENT FUND REVENUE SUMMARY

	2019-20 ACTUAL REVENUE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
USE OF MONEY & PROPERTY					
3410 Interest On Investments	-	-	-	-	-
OTHER FINANCING SOURCES					
3981 Transfer In - Successor Agency	1,931,400	450,750	367,499	386,075	392,000
3998 Other Financing Sources	-	-	-	-	-
TOTAL REVENUES	$ 1,931,400	$ 450,750	$ 367,499	$ 386,075	$ 392,000

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

	2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
NUMBER OF PERSONNEL	-	-	-	-	-
PERSONNEL	-	-	-	-	-
MAINTENANCE & OPERATIONS	1,165,038	392,750	392,750	328,075	334,000
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	**$ 1,165,038**	**$ 392,750**	**$ 392,750**	**$ 328,075**	**$ 334,000**

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

		2019-20 ACTUAL EXPENSE	2020-21 AMENDED BUDGET	2020-21 ESTIMATE TO 6/30/21	2021-22 PROPOSED BUDGET	2022-23 PROPOSED BUDGET
MAINTENANCE & OPERATIONS						
4225	L/T Prin-Equipment Cop'S	1,160,000	350,000	350,000	295,000	310,000
4226	L/T Int - Equipment Cop'S	5,038	42,750	42,750	33,075	24,000
4227	Bond Cost (2014 TAB Refunding)	-	-	-	-	-
TOTAL MAINTENANCE & OPERATIONS		**$ 1,165,038**	**$ 392,750**	**$ 392,750**	**$ 328,075**	**$ 334,000**
OTHER FINANCING USES						
4983	Transfer-Out-General Fund	-	-	-	-	-
4998	Other Financing Uses	-	-	-	-	-
TOTAL OTHER FINANCING USES		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURE		**$ 1,165,038**	**$ 392,750**	**$ 392,750**	**$ 328,075**	**$ 334,000**
		-	-			

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. 3680-21

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF WINDSOR ACTING FOR THE TOWN OF WINDSOR AND ON BEHALF OF THE TOWN OF WINDSOR WATER DISTRICT ADOPTING THE BUDGETS FOR FISCAL YEARS 2021-22 AND 2022-23

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

1. The budgets for Fiscal Years 2021-22 and 2022-23 are hereby adopted with appropriations as follows:

	APPROPRIATIONS	
	FY2021-22	FY2022-23
General Fund	$24,730,517	$23,661,231
Gas Tax Fund	1,639,172	1,654,812
Transportation Grant Fund	9,655,226	250,000
Arpa Fund	3,244,797	3,244,797
Grant Fund	177,000	-
Asset Forfeiture Fund	15,000	15,000
Lighting & Landscaping Assessment District	2,452,515	2,425,365
Lighting & Landscaping Assessment District #2	118,924	117,961
1982 Benefit Assessment District Fund	53,079	53,079
Abandoned Vehicle Abatement Program Fund	8,926	9,104
Community Development Block Grant Fund	62,000	-
Public, Education & Governmental Grant Fund	74,500	66,500
Inclusionary Housing	556,000	-
Capital Replacement Fund - It/Other	233,250	129,500
Capital Replacement Fund - Parks & Recreatio	430,000	110,000
Capital Replacement Fund - Non Departmental	700,000	-
Capital Replacement Fund - Public Works	66,500	18,000
Public Art	51,000	73,000
Public Facilities Fund	-	138,506
Windsor Hometown Heroes	820	850
Tree Removal Mitigation Fund	170,805	122,483
Measure M - Parks	201,235	95,488
Traffic Mitigation Fund	1,038,422	162,635
Park Development Fund	1,013,474	1,385,816
Drainage Mitigation Fund	3,081,000	404,000
Debt Service Fund	3,125,521	724,293
Utilities Fund-Water Reclamation	19,372,631	16,637,912
Utilities Fund-Water	10,492,033	10,545,091
Successor Agency Capital Fund	328,075	334,000
Successor Agency Housing Fund	30,000	30,000
Successor Agency Debt Retirement Fund	328,075	334,000
TOTAL	**83,450,497**	**62,743,423**

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

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

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

PASSED, APPROVED AND ADOPTED this 16th day of June 2021, by the following vote:

AYES:	**COUNCILMEMBERS FUDGE, LEMUS, VICE MAYOR REYNOZA AND MAYOR SALMON**
NOES:	**NONE**
ABSTAIN:	**NONE**
ABSENT:	**NONE**

SAM SALMON, AT-LARGE MAYOR

ATTEST:

SOMMER HAGEMAN,
DEPUTY TOWN CLERK

RESOLUTION NO. 3681-21

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF WINDSOR ADOPTING THE CAPITAL IMPROVEMENT PROGRAM FOR FY 2021-2026

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 2021-2026; and

WHEREAS, on June 8, 2021, 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 June 2, 2021, the Town Council reviewed, accepted public comment and considered the Preliminary Fiscal Years 2021-2026 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 2021-2026 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 IT 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 2021-2026.

PASSED, APPROVED AND ADOPTED this 16th day of June 2021, by the following vote:

AYES:	**COUNCILMEMBERS FUDGE, LEMUS, VICE MAYOR REYNOZA AND MAYOR SALMON**
NOES:	**NONE**
ABSTAIN:	**NONE**
ABSENT:	**NONE**

SAM SALMON, AT-LARGE MAYOR

ATTEST:

SOMMER HAGEMAN,
DEPUTY TOWN CLERK