Town of Windsor
CALIFORNIA

DEVELOPMENT IMPACT FEE REPORT

FISCAL YEAR ENDED

JUNE 30, 2025



PREPARED BY:

TOWN OF WINDSOR
ADMINISTRATIVE SERVICES DEPARTMENT
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Executive Summary

Development Impact Fees (DIFs) are fees imposed by local government on new or proposed development projects to ensure public services and infrastructure will be adequate to serve those new development projects. California state law requires local agencies that impose development impact fees to prepare an annual report on the status of their Development Impact Fee (DIF) program in accordance with California Assembly Bill 1600 (AB1600). This report will serve as the Town of Windsor's AB1600 report for the fiscal year beginning July 1, 2024, and ending June 30, 2025 (FY 24-25). This report will also serve as the Town of Windsor's AB1600 five-year report for the fiscal year starting July 1, 2020, and ending June 30, 2025.

Also included in this report is a schedule of the Town of Windsor's In-Lieu Fees that a developer may choose to pay in lieu of mitigating their impacts through construction.

For the Fiscal Year 2024/2025 the Town Council updated the Development Impact fees based on the Town's budgeted and projected costs of services. Development Impact Fees for the New Open Space Development, New Trails Impact Fee, Park Development, Police Impact Fee, Recreation Impact Fee, Traffic Impact Fee, and Drainage Impact Fee increased 2.28% per the Engineering News-Record Construction Cost Index (20 City Average). The fees for Fire Mitigation increased by 2.59% and Public Facilities increased by 3.80% per CPI-All Urban Consumers for San Francisco, Oakland, San Jose published by the U.S. Department of Labor for April. The new fee schedule became effective June 19, 2024, with the adoption of Resolution 3952-24.

The Town of Windsor currently collects DIFs and In-Lieu fees in the funds listed below.

Fee	Fund Number
Public Facilities Fee	190
Tree Mitigation Fee	195
Traffic Mitigation Fee	210
Park Development Fee	220
Recreation Facilities Fee	221
Trails Development Fee	222
Open Space Development Fee	223
Drainage Mitigation Fee	230
Police Mitigation Fee	235
Fire Mitigation	240/241

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Section 1-Requirements of the Mitigation Fee Act (AB1600)

Assembly Bill 1600 (AB1600), commonly known as the Mitigation Fee Act, was enacted by the State of California in 1987 and created Section 66000 et. seq. of the Government Code. AB1600 requires the Town to report fee information annually and detail about fee fund balance every fifth year. Within 180 days after the last day of each fiscal year, the Town must make available the following information from the prior fiscal year:

1. Brief description of the type of fee in the account or fund
2. Amount of the fee
3. Beginning and ending balance in the account or fund
4. Amount of fees collected, and the interest earned during the previous year
5. Identification of each public improvement for which fees were expended and the amount of expenditures, including the total percentage of the cost of the public improvement that was funded with fees
6. An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement and the public improvement remains incomplete
7. Description of each interfund transfer or loan made from the account, including the public improvement on which the transferred or loaned fees will be expended, and when each loan will be repaid and the rate of interest the account will receive on the loan
8. Identification of any refunds made once determined that sufficient monies have been collected to fund fee-related projects

On October 11, 2023, California Governor Gavin Newsom signed into law AB 516 which amended certain portions of the Mitigation Fee Act related to the annual and five-year reporting requirements. Under AB 516, Requirements 6 and 8 have been expanded to include:

6a. Identification of each public improvement identified in the previous report and whether construction began on the approximate date noted.

6b. For previously identified projects that did not start construction on the approximate date in the previous report, the reason for the delay and a revised approximate date that the local agency will commence construction, if applicable.

8a. For any refunds made, the number of persons or entities identified to receive those refunds.

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For the fifth fiscal year following the first deposit into the account or fund, and every five years thereafter, the Town must make the following findings with respect to any remaining funds in the fee account, regardless of whether those funds are committed or uncommitted:

1. Identification of the purpose to which the fees are to be put
2. Demonstrate a reasonable relationship between the fee and the purpose for which it is charged
3. Identification of all sources and amounts of funding anticipated to complete financing for incomplete improvements identified as part of the Town's annual report
4. Identification of the approximate dates on which the funding referred to in Requirement 3 is expected to be deposited into the appropriate account or fund

The Town must make this information available for public review and must present it at the next regularly scheduled public meeting no less than 15 days after this information is made available to the public. This report is intended to satisfy the annual reporting requirements for FY 24-25, as well as the five-year report for FY 20-21 through FY 24-25.

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Section 2-Annual Report

The following section provides information necessary to meet the legal requirements for each impact fee fund. This includes a brief description of the fee, the amount of the fee, the beginning and ending balances, fee revenues collected, interest earned, and expenditures for each project including the percentage that was funded with fees. It also includes a table summary of whether sufficient funds have been identified to complete future projects and the approximate date by which construction of the public improvement will commence if sufficient funds have been identified. Any transfers or loans are also identified as well as any refunds from the account.

Fund 190-Public Facilities

Requirement 1 - Brief description of the type of fee in the account or fund.

The Public Facilities fund receives impact fees generated from new construction to mitigate the impact of new development on the need for general government public facilities in Windsor. These fees are also intended to be used to pay a fixed portion of the Water and Water Reclamation bond debt service and direct costs associated with impact fee studies related to Public Facilities. The Public Facilities Fee was originally established by Ordinance 16-6-710 and was updated with resolutions 471-95, 530-96, 917-22, 2674-10 and 3343-17.

Requirement 2 - Amount of the fee.

The Public Facilities Fees for FY 24-25 are summarized in **Table 1** below.

Table 1: Public Facilities Impact Fees (190)	**Fee**	**Unit**
Residential-		
Single Family	$ 1,706	per unit
Multi Family	$ 1,365	per unit
Mobile Home	$ 1,195	per unit
Accessory Unit >500 SF	$ -	per unit
Accessory Unit <=500 SF	$ -	per unit
Nonresidential-		
Commercial	$ 1,137	per 1000 sq ft
Office	$ 1,876	per 1000 sq ft
Industrial	$ 796	per 1000 sq ft

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Requirement 3 – Beginning and ending balance in account or fund.

Table 2 summarizes the beginning and ending fund balances for the Public Facilities Fee Fund for FY 24-25.

Requirement 4 - Amount of fees collected and the interest earned during the previous year**.**

Table 2 summarizes the fees collected and the interest earned within the Public Facilities Fee Fund during FY 24-25.

Table 2: Public Facilities Fee Fund Summary **Fund 190**		
Beginning Fund Balance as of July 1, 2024	**$**	**41,328**
Revenues		
Fees Collected	$	247,192
Interest Earned	$	7,019
Other Revenues	$	-
Total Revenues	**$**	**254,210**
Expenses		
Project Expenses	$	-
Total Expenses	$	-
Transfers In	$	-
Transfers Out	$	-
Ending Balance as of June 30, 2025	**$**	**295,538**

Requirement 5 – Identification of each public improvement for which fees were expended and the amount of expenditures, including the total percentage of the cost of the public improvement that was funded with fees.

Table 3 displays budgeted expenditures for the Public Facilities Fee projects for FY 24-25.

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Requirement 6 – An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement and the public improvement remains incomplete.

Table 3 summarizes planned future expenditures for Public Facilities Fee and the anticipated start date.

Table 3: Public Facilities Fee Project Expenditures
Fund 190

Project Name	FY 25-26 Fund Budget [1]	Expenses to Date June 30, 2024	FY 24-25 Actual Expenses	Future Expenses	% Funded by Fee	Approx. Start Date [2]
Public Facilities	$ 220,000	$ 138,506	$ -	$ 220,000	100%	FY 25-26
Grand Total	**$ 220,000**	**$ 138,506**	**$ -**	**$ 220,000**		

1) Budget identified in the Town of Windsor 2025-2027 Operating Budget.

2) Start date may be revised pending availability of funds.

Requirement 7 – Description of each interfund transfer or loan made from the account, including the public improvement on which the transferred or loaned fees will be expended, and when each will be repaid and the rate of interest the account will receive on the loan.

There were no transfers or loans from this fund in FY 24-25

Requirement 8 – Identification of any refunds made once determined that sufficient monies have been collected to fund fee-related projects.

There were no refunds made from this fund in FY 24-25.

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Fund 195-Tree Mitigation

Requirement 1 - Brief description of the type of fee in the account or fund.

The Towns zoning ordinance provides regulations for the protection, preservation, and maintenance of native Oak trees, protected trees and trees of significance, growth 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 because of new development. Tree mitigation may be in the form of in-kind replacement, and/or a combination of both. If a development site is insufficient in size or not used to plant any or all of replacement of trees, the Town may accept payment of in-lieu fees by the applicant. The 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. The Tree Mitigation fee was originally established by Ordinance 2007-212 and was updated with Ordinances 2020-346 and 2024-286.

Requirement 2 - Amount of the fee.

The Tree Mitigation Fees for FY 24-25 are summarized in **Table 4** below.

Table 4: Tree Mitigation Fee (195)	Tree Size	Fee
24-inch box	2-inch trunk diameter	$ 400
36-inch box	3-inch trunk diameter	$ 800
48-inch box	4-inch trunk diameter	$ 1,600

Requirements 3 – Beginning and ending balance in account or fund.

Table 5 summarizes the beginning and ending fund balances for the Tree Mitigation Fee Fund for FY 24-25.

Requirement 4 - Amount of fees collected and the interest earned during the previous year**.**

Table 5 summarizes the fees collected and the interest earned within the Tree Mitigation Fee Fund during FY 24-25.

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Table 5: Tree Mitigation Fee Fund Summary Fund 195		
Beginning Fund Balance as of July 1, 2024	**$**	**779,719**
Revenues		
Fees Collected	$	53,870
Interest Earned	$	28,523
Other Revenues	$	-
Total Revenues	**$**	**82,393**
Expenses		
Project Expenses	$	26,940
Total Expenses	**$**	**26,940**
Transfers In	$	-
Transfers Out	$	-
Ending Balance as of June 30, 2025	**$**	**835,172**

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Requirement 5 – Identification of each public improvement for which fees were expended and the amount of expenditures, including the total percentage of the cost of the public improvement that was funded with fees.

Table 6 displays budgeted expenditures for the Tree Mitigation Fee projects for FY 24-25.

Requirement 6 – An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement and the public improvement remains incomplete.

Table 6 summarizes planned future expenditures for Tree Mitigation Fee and the anticipated construction start date.

Table 6: Tree Mitigation Fee Project Expenditures Fund 195						
Project Name	FY 25-26 Fund Budget [1]	Expenses to Date 6/30/2024	FY 24-25 Actual Expenses	Future Estimated Expenses	% Funded by Fee	Approx. Const. Start Date [2]
Tree Maintenance/Replacement	$ 320,000	$ 391,866	$ 26,940	$ 293,060	100%	n/a
GRAND TOTAL	**$ 320,000**	**$ 391,866**	**$ 26,940**	**$ 293,060**		

1) Budgeted amount is for all tree mitigation expenditures. Budget identified in the Town of Windsor 2025-2027 Operating Budget.

2) Tree mitigation is an on-going project with no specific start and end date.

Requirement 7 – Description of each interfund transfer or loan made from the account, including the public improvement on which the transferred or loaned fees will be expended, and when each will be repaid and the rate of interest the account will receive on the loan.

There were no transfers or loans from this fund in FY 24-25.

Requirement 8 – Identification of any refunds made once determined that sufficient monies have been collected to fund fee-related projects.

One refund was made from Fund 195 during FY 24-25 for $3,100. This was a refund for a tree mitigation payment that was collected. The initial payment was $18,800, however there was a recalculation of fees. The recalculated amount was $15,700 resulting in a refund of the difference.

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Fund 210-Traffic Mitigation

Requirement 1 - Brief description of the type of fee in the account or fund.

The Traffic Mitigation fee 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. The Traffic Mitigation fee was established by Ordinance 16-6-110 and updated with Resolutions 2392-08, 2736-10 and 3590-20.

Requirement 2 - Amount of the fee.

The Traffic Mitigation Fees for FY 24-25 are summarized below in **Table 7.**

Table 7: Traffic Mitigation Impact Fee (210)	Fee	Unit
Residential-		
Single Family	$13,105	per unit
Multi-family	$ 7,413	per unit
Additional Dwelling Unit (ADU)/Unit	$ -	per unit
Commercial	$11,120	per 1000 sq ft
Commercial with Drive-Through	$13,371	per 1000 sq ft
Office	$ 8,473	per 1000 sq ft
Light Industrial	$ 5,559	per 1000 sq ft
Heavy Industrial	$ 1,589	per 1000 sq ft
Institutional/KSF	$ 8,605	per 1000 sq ft

Requirements 3 – Beginning and ending balance in account or fund.

Table 8 summarizes the beginning and ending fund balances for the Traffic Mitigation Fee Fund for FY 24-25.

Requirement 4 - Amount of fees collected and the interest earned during the previous year**.**

Table 8 summarizes the fees collected and the interest earned within the Traffic Mitigation Fee Fund during FY 24-25.

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Table 8: Traffic Mitigation Fee Fund Summary Fund 210	
Beginning Fund Balance as of July 1, 2024	**$ 3,576,414**
Revenues	
Fees Collected	$ 1,441,241
Interest Earned	$ 135,381
Other Revenues	$ -
Total Revenues	**$ 1,576,623**
Expenses	
Project Expenses	$ 2,329,418
Total Expenses	**$ 2,329,418**
Transfers In	$ -
Transfers Out	$ -
Ending Balance as of June 30, 2025	**$ 2,823,619**

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Requirement 5 – Identification of each public improvement for which fees were expended and the amount of expenditures, including the total percentage of the cost of the public improvement that was funded with fees.

Table 9 displays budgeted expenditures for the Traffic Mitigation Fee projects for FY 24-25.

Requirement 6 – An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement and the public improvement remains incomplete.

Table 9 summarizes planned future expenditures for the Traffic Mitigation Fee and the anticipated construction start date.

Table 9: Traffic Mitigation Fee Project Expenditures
Fund 210

Project Name	Project Budget [1]	FY 25-26 Fund Budget [2]	Expenses to Date 6/30/2024	FY 24-25 Actual Expenses	Future Estimated Expenses	% Funded by Fee	Approx. Const. Start Date [3]
Safe Streets for All	$ 135,000	$ 135,000	$ -	$ -	$ 135,000	100%	FY 25-26
Windsor Rd Sidewalk Gap Improvement	$ 577,000	$ 317,000	$ -	$ 1,341	$ 575,659	100%	FY 24-25
ORH Streets and Pavement Rehab	$ 3,246,350	$ 320,000	$ 45,404	$ 318,753	$ 320,000	39%	FY 23-24
Downtown Pedestrian & Bicycle Crossing of US 101	$ 10,629,474	$ 793,810	$ 155,195	$ 392,310	$ 240,000	24%	FY 22-23
Arata Ln 2B Los Amigos Rd Realignment	$ 140,000	$ 70,000	$ -	$ -	$ 70,000	50%	FY 25-26
Traffic Calming Mini Roundabouts	$ 2,929,950	$ 19,975	$ -	$ 21,365	$ 660,000	24%	FY 24-25
Wild Oak Pavement Preservation	$ 1,000,000	$ 1,000,000	$ -	$ -	$ 1,000,000	100%	FY 25-26
Starr Rd South of ORH-Crosswlk Enhancements [4]	$ 211,000	$ 88,000	$ -	$ 89,080	$ (1,080)	42%	FY 24-25
Windsor-SMART Pedestrian Grade Separation [4]	$ 3,125,000	$ 125,000	$ -	$ 1,506,569	$ (1,381,569)	4%	FY 24-25
GRAND TOTAL	**$ 21,993,774**	**$ 2,868,785**	**$ 200,600**	**$ 2,329,418**	**$ 1,618,010**		

1) Budget identified in the Town of Windsor 2025-2030 CIP Budget.

2) Budget identified in the Town of Windsor 2025-2028 Operating Budget.

3) Construction start date may be revised pending availability of funds.

4) Budget identified in the Town of Windsor 2023-2028 CIP Budget.

Requirement 7 – Description of each interfund transfer or loan made from the account, including the public improvement on which the transferred or loaned fees will be expended, and
when each will be repaid and the rate of interest the account will receive on the loan.

There were no transfers or loans made from this fund in FY 24-25

Requirement 8 – Identification of any refunds made once determined that sufficient monies have been collected to fund fee-related projects.

There were no refunds made from this fund in FY 24-25.

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Fund 220-Park Development

Requirement 1 - Brief description of the type of fee in the account or fund.

The 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 because of new residential construction while protecting natural resources and strengthening a sense of community in Windsor. The Park Development Fee was established by Ordinance 16-6-410/Resolution 928-00 and updated with Resolutions 2673-10, and 3339-17.

Requirement 2 - Amount of the fee.

The Park Development Fees for FY 24-25 are summarized in **Table 10** below.

Table 10: Park Development Impact Fee (220)	Fee	Unit
Single Family	$ 12,807	per dwelling unit
Multi-Family	$ 10,680	per dwelling unit
Mobile Home	$ 9,346	per dwelling unit
Accessory Unit>500 Sq Ft	$ -	per dwelling unit
Accessory Unit <=500 Sq Ft	$ -	per dwelling unit

Requirements 3 – Beginning and ending balance in account or fund.

Table 11 summarizes the beginning and ending fund balances for the Park Development Fee Fund for FY 24-25.

Requirement 4 - Amount of fees collected and the interest earned during the previous year**.**

Table 11 summarizes the fees collected and interest earned within the Park Development Fee Fund during FY 24-25.

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Table 11: Park Development Fee Fund Summary Fund 220	
Beginning Fund Balance as of July 1, 2024	**$ 71,468**
Revenues	
Fees Collected	$ 1,913,804
Interest Earned	$ 64,562
Other Revenues [1]	$ 650,022
Total Revenues	**$ 2,628,388**
Expenses	
Project Expenses	$ 128,914
Total Expenses	**$ 128,914**
Transfers In	-
Transfers Out	-
Ending Balance as of June 30, 2025	**$ 2,570,941**

1) Proceeds from the sale of 625 Wall St. purchased by the Sonoma County Agricultural Preservation and Open Space District.

Requirement 5 – Identification of each public improvement for which fees were expended and the amount of expenditures, including the total percentage of the cost of the public improvement that was funded with fees.

Table 12 displays budgeted expenditures for the Park Development Fee projects for FY 24-25.

Requirement 6 – An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement and the public improvement remains incomplete.

Table 12 summarizes the planned future expenditures for the Park Development Fee and the anticipated construction start date.

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Table 12: Park Development Fee Project Expenditures
Fund 220

Project Name	Project Budget [1]	FY 25-26 Fund Budget [1]	Expenses to Date June 30, 2024	FY 24-25 Actual Expenses	Future Expenses	% Funded by Fee	Approx. Const. Start Date [2]
Esposti Park Improvements	$ 1,715,000	$ 400,000	$ -	$ -	$ 950,000	83%	FY 25-26
Keiser Park Improvements	$ 72,896,489	$ 845,009	$ -	$ 128,914	$ 2,726,480	7%	FY 24-25
David Smith Memorial Park Improvements	$ 11,500,000	$ 350,000	$ -	$ -	$ 400,000	9%	FY 25-26
Grand Total	**$ 86,111,489**	**$ 1,595,009**	**$ -**	**$ 128,914**	**$ 4,076,480**		

1) Budget identified in the Town of Windsor 2025-2030 CIP Budget.

2) Construction start date may be revised pending availability of funds.

Requirement 7 – Description of each interfund transfer or loan made from the account, including the public improvement on which the transferred or loaned fees will be expended, and when each will be repaid and the rate of interest the account will receive on the loan.

There were no transfers or loans made from this fund in FY 24-25.

Requirement 8 – Identification of any refunds made once determined that sufficient monies have been collected to fund fee-related projects.

There were no refunds made from this fund in FY 24-25.

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Fund 221-Recreation Development

Requirement 1 - Brief description of the type of fee in the account or fund.

The Recreation Development Fee is utilized for the acquisition, development and enhancement of recreation facilities. These 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 because of new residential construction. The Recreation Facilities fee was established by Ordinance 16-6-410/Resolution 928-00 and updated with Resolutions 2673-10 and 3340-17.

Requirement 2 - Amount of the fee.

The Recreation Development Fees for FY 24-25 are summarized in **Table 13** below.

Table 13: Recreation Development Fee (221)	Fee	Unit
Single Family	$ 739	per dwelling unit
Multi-Family	$ 590	per dwelling unit
Mobile Home	$ 517	per dwelling unit
Accessory Unit >500 SF	$ -	per dwelling unit
Accessory Unit <=500 SF	$ -	per dwelling unit

Requirements 3 – Beginning and ending balance in account or fund.

Table 14 summarizes the beginning and ending fund balances for the Recreation Development Fee Fund for FY 24-25.

Requirement 4 - Amount of fees collected and the interest earned during the previous year**.**

Table 14 summarizes the fees collected and the interest earned within the Recreation Development Fee Fund during FY 24-25.

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Table 14: Recreation Development Fee Fund Summary Fund 221		
Beginning Fund Balance as of July 1, 2024	**$**	**127,568**
Revenues		
Fees Collected	$	106,093
Interest Earned	$	6,869
Other Revenues	$	-
Total Revenues	**$**	**112,962**
Expenses		
Project Expenses	$	4,376
Total Expenses	**$**	**4,376**
Transfers In		-
Transfers Out		-
Ending Balance as of June 30, 2025	**$**	**236,154**

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Requirement 5 – Identification of each public improvement for which fees were expended and the amount of expenditures, including the total percentage of the cost of the public improvement that was funded with fees.

Table 15 displays budgeted expenditures for the Recreation Development Fee projects for FY 24-25.

Requirement 6 – An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement and the public improvement remains incomplete.

Table 15 summarizes the planned future expenditures for the Recreation Development Fee and the anticipated construction start date.

Table 15: Recreation Development Fee Project Expenditures
Fund 221

Project Name	Project Budget [1]	FY 25-26 Fund Budget [1]	Expenses as of 6/30/2024	FY 24-25 Actual Expenses	Future Expenses	% Funded by Fee	Approx. Const. Start Date [2]
Civic Center HVAC Upgrades	$ 450,000	$ 450,000	$ -	$ 4,376	$ 445,624	100%	FY 24-25
Community Center Imprvmnts	$ 480,000	$ 240,000	$ -	$ -	$ 240,000	50%	FY 25-26
David Smith Memorial Park Improvements	$ 11,500,000	$ 2,500,000	$ -	$ -	$ 2,500,000	22%	FY 25-26
Grand Total	**$ 12,430,000**	**$ 3,190,000**	**$ -**	**$ 4,376**	**$ 3,185,624**		

1) Budget identified in the Town of Windsor 2025-2030 CIP Budget.

2) Construction start date may be revised pending availability of funds.

Requirement 7 – Description of each interfund transfer or loan made from the account, including the public improvement on which the transferred or loaned fees will be expended, and when each will be repaid and the rate of interest the account will receive on the loan.

There were no transfers or loans made from this fund in FY 24-25.

Requirement 8 – Identification of any refunds made once determined that sufficient monies have been collected to fund fee-related projects.

There were no refunds made from this fund in FY 24-25.

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Fund 222-Trail Development

Requirement 1 - Brief description of the type of fee in the account or fund.

Trail Development Fees are utilized for the acquisition, development and expansion of trails located within the Town of Windsor. These funds are impact fees received from residential construction to fund the development or expansion of trails to serve the increased number of residents as a result of new residential construction. The Trail Development Fee was established by Resolution 3342-17.

Requirement 2 - Amount of the fee.

The Trail Development Fees for FY 24-25 are summarized in **Table 16** below.

Table 16: Trail Development Fees (222)	Fee	Unit
Single Family	$ 244	per dwelling unit
Multi-Family	$ 196	per dwelling unit
Mobile Home	$ 171	per dwelling unit
Accessory Unit >500 SF	$ -	per dwelling unit
Accessory Unit <=500 SF	$ -	per dwelling unit

Requirements 3 – Beginning and ending balance in account or fund.

Table 17 summarizes the beginning and ending fund balances for the Trail Development Fee Fund for FY 24-25.

Requirement 4 - Amount of fees collected and the interest earned during the previous year**.**

Table 17 summarizes the fees collected and the interest earned within the Trail Development Fee Fund during FY 24-25.

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Table 17: Trail Development Fee Fund Summary Fund 222		
BeginningFund Balance as of July 1, 2024	**$**	**55,344**
Revenues		
Fees Collected	$	35,257
Interest Earned	$	2,772
Other Revenues		
Total Revenues	**$**	**38,029**
Expenses		
Project Expenses	$	-
Total Expenses	**$**	**-**
Transfers In	$	-
Transfers Out	$	-
Ending Balance as of June 30, 2025	**$**	**93,373**

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Requirement 5 – Identification of each public improvement for which fees were expended and the amount of expenditures, including the total percentage of the cost of the public improvement that was funded with fees.

There were no reportable expenditures for this fund in FY 24-25.

Requirement 6 – An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement and the public improvement remains incomplete.

The Town's CIP Budget team is aware of the available funds for Trail Development projects and are in the process of identifying applicable projects in the next CIP Budget Plan.

Requirement 7 – Description of each interfund transfer or loan made from the account, including the public improvement on which the transferred or loaned fees will be expended, and when each will be repaid and the rate of interest the account will receive on the loan.

There were no transfers or loans made from this fund in FY 24-25.

Requirement 8 – Identification of any refunds made once determined that sufficient monies have been collected to fund fee-related projects.

There were no refunds made from this fund in FY 24-25.

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Fund 223-Open Space Development

Requirement 1 - Brief description of the type of fee in the account or fund.

Open Space Development Fees are utilized for the acquisition, development and expansion of open space located within the Town of Windsor. These funds are impact fees received from new residential construction to fund the development or expansion of trails to serve the increased number of residents because of new residential construction. The Open Space Development Fee was established by Resolution 3341-17.

Requirement 2 - Amount of the fee.

The Open Space Development Fees for FY 24-25 are summarized in **Table 18** below.

Table 18: Open Space Development Fees (223)	Fee	Unit
Single Family	$ 5	per dwelling unit
Multi-Family	$ 4	per dwelling unit
Mobile Home	$ 2	per dwelling unit
Accessory Unit >500 SF	$ -	per dwelling unit
Accessory Unit <=500 SF	$ -	per dwelling unit

Requirements 3 – Beginning and ending balance in account or fund.

Table 19 summarizes the beginning and ending fund balances for the Open Space Development Fee Fund for FY 24-25.

Requirement 4 - Amount of fees collected and the interest earned during the previous year**.**

Table 19 summarizes the fees collected and the interest earned within the Open Space Development Fee Fund during FY 24-25.

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Table 19: Open Space Development Fee Fund Summary Fund 223		
Beginning Fund Balance as of July 1, 2024	**$**	**823**
Revenues		
Fees Collected	$	654
Interest Earned	$	-
Other Revenues	$	-
Total Revenues	**$**	**654**
Expenses		
Project Expenses	$	-
Total Expenses	**$**	**-**
Transfers In	$	-
Transfers Out	$	-
Ending Balance as of June 30, 2025	**$**	**1,477**

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Requirement 5 – Identification of each public improvement for which fees were expended and the amount of expenditures, including the total percentage of the cost of the public improvement that was funded with fees.

There were no reportable expenditures for this fund in FY 24-25.

Requirement 6 – An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement and the public improvement remains incomplete.

The Town's CIP budget team is aware of the available funds for Open Space Development projects and are in the process of identifying applicable projects in the next CIP Budget Plan.

Requirement 7 – Description of each interfund transfer or loan made from the account, including the public improvement on which the transferred or loaned fees will be expended, and when each will be repaid and the rate of interest the account will receive on the loan.

There were no transfers or loans made from this fund in FY 24-25

Requirement 8 – Identification of any refunds made once determined that sufficient monies have been collected to fund fee-related projects.

There were no refunds made from this fund in FY 24-25.

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Fund 230-Drainage Mitigation

Requirement 1 - Brief description of the type of fee in the account or fund.

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 the development directly, outside the mitigation fund. The Drainage Mitigation Fee was established by Ordinance 2000-127 and updated with Resolutions 914-00 and 3558-19.

Requirement 2 - Amount of the fee.

The Drainage Mitigation Fees for FY 24-25 are summarized in **Table 20** below.

Table 20: Drainage Mitigation Fees (230)	Fee	Unit
Residential-		
Single Family	$ 3,913	per unit
Multi-Family	$ 2,309	per unit
Non-Residential		
Commercial	$ 1,370	per 1000 sq ft
Industrial	$ 1,721	per 1000 sq ft

Requirements 3 – Beginning and ending balance in account or fund.

Table 21 summarizes the beginning and ending fund balances for the Drainage Mitigation Fee Fund for FY 24-25.

Requirement 4 - Amount of fees collected and the interest earned during the previous year**.**

Table 21 summarizes the fees collected and the interest earned within the Drainage Mitigation Fee Fund during FY 24-25.

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Table 21: Drainage Mitigation Fee Fund Summary Fund 230		
Beginning Fund Balance as of July 1, 2024	**$**	**2,016,685**
Revenues		
Fees Collected	$	444,996
Interest Earned	$	80,563
Other Revenues	$	-
Total Revenues	**$**	**525,559**
Expenses		
Project Expenses	$	121,227
Total Expenses	**$**	**121,227**
Transfers In	$	-
Transfers Out	$	-
Ending Balance as of June 30, 2025	**$**	**2,421,017**

Requirement 5 – Identification of each public improvement for which fees were expended and the amount of expenditures, including the total percentage of the cost of the public improvement that was funded with fees.

Table 22 displays budgeted expenditures for the Drainage Mitigation Fee projects for FY 24-25.

Requirement 6 – An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement and the public improvement remains incomplete.

Table 22 summarizes the planned future expenditures for the Drainage Mitigation Fee and the anticipated construction start date.

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Table 22: Drainage Mitigation Fee Project Expenditures
Fund 230

Project Name	Project Budget [1]	FY 25-26 Fund Budget [1]	Expenses to Date 6/30/2024	FY 24-25 Actual Expenses	Future Expenses	% Funded by Fee	Approx. Const. Start Date [2]
Hall Park Detention Basin Imprvmnts [3]	$ 3,286,000	$ 330,000	$ 2,226,295	$ 10,818	$ 1,048,887	100%	FY 20-21
ORH at Dawn Way Drainage Imprvmnts [3]	$ 5,114,000	$ 1,435,000	$ 391,504	$ 297	$ 4,722,199	100%	FY 16-17
Conde Ln Culvert Rplcmnt	$ 560,000	$ 510,000	$ -	$ -	$ 510,000	91%	FY 25-26
Shiloh Rd/Pruitt Crk Erosion Cntrl [3]	$ 229,000	$ 229,000	$ -	$ 106,418	$ 122,582	100%	FY 24-25
GIS (Geographic Information System) [4]	$ 5,040	$ 5,040	$ -	$ 3,695	$ 1,345	100%	FY 24-25
Grand Total	**$ 9,194,040**	**$ 2,509,040**	**$ 2,617,799**	**$ 121,227**	**$ 6,405,013**		

1) Budget identified in the Town of Windsor 2025-2030 CIP Budget.

2) Construction start date may be revised pending availability of funds.

3) Budget identified in the Town of Windsor CIP Budgets 2019-2024. Budgets are published every two years.

4) Engineering work for a future unnamed project.

Requirement 7 – Description of each interfund transfer or loan made from the account, including the public improvement on which the transferred or loaned fees will be expended, and when each will be repaid and the rate of interest the account will receive on the loan.

There were no transfers or loans made from this fund in FY 24-25

Requirement 8 – Identification of any refunds made once determined that sufficient monies have been collected to fund fee-relate projects.

There were no refunds made from this fund in FY 24-25.

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Fund 235-Police Mitigation

Requirement 1 - Brief description of the type of fee in the account or fund.

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. The Police Mitigation Fee was established by Resolution 3344-17.

Requirement 2 - Amount of the fee.

The Police Mitigation Fees for FY 24-25 are summarized in **Table 23** below.

Table 23: Police Mitigation Fees (235)	Fee	Unit
Residential-		
Single Family	$ 124	per unit
Multi-Family	$ 99	per unit
Mobile Home	$ 88	per unit
Accessory Unit >500 SF	$ -	
Accessory Unit <=500 SF	$ -	
Nonresidential-		
Commercial	$ 29	per 1000 sq ft
Office	$ 47	per 1000 sq ft
Industrial	$ 21	per 1000 sq ft

Requirements 3 – Beginning and ending balance in account or fund.

Table 24 summarizes the beginning and ending fund balances for the Police Mitigation Fees Fund for FY 24-25.

Requirement 4 - Amount of fees collected and the interest earned during the previous year**.**

Table 24 summarizes the fees collected and the interest earned within the Police Mitigation Fee Fund during FY 24-25.

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Table 24: Police Mitigation Fee Fund Summary Fund 235		
Beginning Fund Balance as of July 1, 2024	**$**	**65,515**
Revenues		
Fees Collected	$	6,224
Interest Earned	$	2,467
Other Revenues	$	-
Total Revenues	**$**	**8,690**
Expenses		
Project Expenses	$	-
Total Expenses	**$**	**-**
Transfers In		-
Transfers Out		-
Ending Balance as of June 30, 2025	**$**	**74,205**

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Requirement 5 – Identification of each public improvement for which fees were expended and the amount of expenditures, including the total percentage of the cost of the public improvement that was funded with fees.

There were no reportable expenditures for the Police Mitigation Fees in FY 24-25.

Requirement 6 – An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement and the public improvement remains incomplete.

The Town's CIP budget team is aware of the available funds for Police Mitigation projects and are in the process of identifying applicable projects in the next CIP Budget Plan.

Requirement 7 – Description of each interfund transfer or loan made from the account, including the public improvement on which the transferred or loaned fees will be expended, and when each will be repaid and the rate of interest the account will receive on the loan.

There were no transfers or loans made from this fund in FY 24-25.

Requirement 8 – Identification of any refunds made once determined that sufficient monies have been collected to fund fee-relate projects.

There were no refunds made from this fund in FY 24-25.

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Fund 240/241 Fire Mitigation

Requirement 1 - Brief description of the type of fee in the account or fund.

The purpose of the Fire Mitigation Fee is to account for the fire impact fee established to mitigate the impacts caused by future development in the Town. This fee funds one-time costs of expanding district facilities and to purchase apparatus and equipment needed to meet the needs and impacts imposed upon the District from new development. Certain public facilities must be constructed and the Town Council has determined that a fire impact fee is needed to finance these public facilities. The Fire Mitigation Fee was established by Resolution 1090-01 and updated with Resolutions 2675-10, 3345-17, and 3696-21, which established the Fire Impact Fees for the Sonoma County Fire District.

Requirement 2 - Amount of the fee.

The Fire Mitigation Fees for FY 24-25 are summarized in **Table 25** below.

Table 25: Fire Mitigation Fees (240/241)	Fee	Unit
Residential-	$ 1.89	per sq ft
Single Family	$ 2.49	per sq ft
Multi-Family	$ 1.38	per sq ft
Mobile Home	$ 1.89	per sq ft
Accessory Unit >750 SF	$ -	per sq ft
Accessory Unit <750 SF	$ -	per sq ft
Nonresidential-		
Retail/Commercial	$ 2.10	per sq ft
Office	$ 3.45	per sq ft
Industrial	$ 1.47	per sq ft

Requirements 3 – Beginning and ending balance in account or fund.

Table 26 summarizes the beginning and ending fund balances for the Fire Mitigation Fee Fund for FY 24-25.

Requirement 4 - Amount of fees collected and the interest earned during the previous year**.**

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Table 26 summarizes the fees collected and the interest earned within the Fire Mitigation Fee Fund during FY 24-25.

Table 26: Fire Mitigation Fee Fund Summary Fund 240/241	
Beginning Fund Balance as of July 1, 2024	**$ 1,791,911**
Revenues	
Fees Collected	$ 262,909
Interest Earned	$ 67,084
Other Revenues	$ -
Total Revenues	**$ 329,993**
Expenses	
Project Expenses	$ -
Total Expenses	**$ -**
Transfers In	$ -
Transfers Out	$ -
Ending Balance as of June 30, 2025	**$ 2,121,904**

Requirement 5 – Identification of each public improvement for which fees were expended and the amount of expenditures, including the total percentage of the cost of the public improvement that was funded with fees.

Table 27 displays budgeted expenditures for the Fire Mitigation Fee projects for FY 24-25.

Requirement 6 – An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement and the public improvement remains incomplete.

Table 27 summarizes planned future expenditures for the Fire Mitigation Fee and the anticipated construction start date.

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Table 27: Fire Mitigation Fee Expenditures
Fund 241

Project Name	FY 25-26 Fund Budget	Expenses to Date 6/30/2024	FY 24-25 Actual Expenses	Future Estimated Expenses	% Funded by Fee	Approx. Start Date
Fire Truck [1]	$ 1,200,000	$ -		$ 1,200,000	100%	FY 25-26
Communications Alert Project [2]	$ 115,000			$ 115,000	100%	FY 25-26
Grand Total	**$ 1,315,000**	**$ -**	**$ -**	**$ 1,315,000**		

1) Budget Adjustment identified in Town of Windsor Agenda Report Aug 6, 2025.

2) Project identified in the SoCo Fire District AB1600 Impact Fee Report 2024-2025.

Requirement 7 – Description of each interfund transfer or loan made from the account, including the public improvement on which the transferred or loaned fees will be expended, and when each will be repaid and the rate of interest the account will receive on the loan.

There were no transfers or loans made from the Fire Mitigation fund in FY 24-25.

Requirement 8 – Identification of any refunds made once determined that sufficient monies have been collected to fund fee-related projects.

There were no refunds made from the Fire Mitigation fund in FY 24-25.

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Section 3-Fund Summary

Table 28 provides an accounting of each impact fee fund and a total impact fee account balance. This table summarizes the starting fund balance, the amount of fees collected, the interest earned, the total expenditures, and the fiscal year ending fund balances.

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Table 28: Development Impact Fee Fund Summary

Description	Public Facilities	Tree Mitigation	Traffic Mitigation	Park Development	Recreation Facilities	Trails Development	Open Space Development	Drainage Mitigation	Police Mitigation	Fire Mitigation
Fund no.	**190**	**195**	**210**	**220**	**221**	**222**	**223**	**230**	**235**	**241**
Starting Balance										
As of July 1, 2024	$ 41,328	$ 779,719	$ 3,576,414	$ 71,468	$ 127,568	$ 55,344	$ 823	$ 2,016,685	$ 65,515	$ 1,637,135
REVENUES										
Fees Collected	$ 247,192	$ 53,870	$ 1,441,241	$ 1,913,804	$ 106,093	$ 35,257	$ 654	$ 444,996	$ 6,224	$ 262,909
Interest Earned	$ 7,019	$ 28,523	$ 135,381	$ 64,562	$ 6,869	$ 2,772	$ -	$ 80,563	$ 2,467	$ 67,084
Other Revenues				$ 650,022						
Total Revenues	$ 254,210	$ 82,393	$ 1,576,623	$ 2,628,388	$ 112,962	$ 38,029	$ 654	$ 525,559	$ 8,690	$ 329,993
EXPENSES										
Project Expenditures	$ -	$ 26,940	$ 2,329,418	$ 128,914	$ 4,376	$ -	$ -	$ 121,227	$ -	$ -
Developer Reimburse	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Expenditures	$ -	$ 26,940	$ 2,329,418	$ 128,914	$ 4,376	$ -	$ -	$ 121,227	$ -	$ -
Transfers In	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Net Transfers	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Ending Balance										
As of June 30, 2025	**$ 295,538**	**$ 835,171**	**$ 2,823,619**	**$ 2,570,941**	**$ 236,154**	**$ 93,374**	**$ 1,477**	**$ 2,421,017**	**$ 74,205**	**$ 1,967,128**

Section 4-Fiscal Years 2020-2021 through 2024-2025 Five-Year Report

In accordance with Government Code Section 66001, this section addresses the five-year requirements with respect to any remaining funds in the DIF accounts, regardless of whether those finds are committed or uncommitted for FY20-21 though FY 24-25. The following section provides information necessary to meet the legal requirement for the Five-Year report or the DIF funds.

Requirement 1. Identification of the purpose to which the fees are to be put.

The purpose of the DIFs imposed and collected on new development within the Town during FY 20-21 though FY 24-25 was to fund public facilities that are needed to serve the new development within the Town as identified in the Town's adopted Development Impact Fee Nexus Studies. The purpose of each fee is identified within Section 2 of the Annual AB1600 Report. Future projects are identified in each of the individual Fund subsections.

Requirement 2. Demonstrate a reasonable relationship between the fee and the purpose for which it is charged.

There is a good proportional relationship between the impact fees charged on new development based upon the need for additional public facilities to serve the additional residents and employees that will be generated by the new development. The Town does not have the capacity in its existing public facilities to accommodate these new residents and employees. By charging the fee based on the additional demand created by each land use, the fees directly correlate to the demand created by each new development. The fees for Parks, Recreation, Open Space, Trails, Public Facilities, Police and Fire were updated in March of 2017 by Resolutions 3339-17, 3340-17, 3341-17, 3342-17, 3343-17, 3344-17 and 3345-17 and by motion approving the Colgan Consulting Impact Fee Study (February 2017). The fees for Fire were more recently updated in February of 2021 by Resolution 2021-04 adopting the Sonoma County Fire District's Fire Impact Fee Nexus Study (February 2021) established a new Fire Impact Fee program to fund fire protection facilities, apparatus and equipment necessary to mitigate the impacts caused by new development. Each fee had to undergo rigorous nexus requirements that identify the purpose of the fee; identify the use to which the fee is to be put; determine how there is a reasonable relationship

between the fees use and the type of development project on which the fee is imposed; determine how there is a reasonable relationship between the need for the public facility and the type of development project on which the fee is imposed; and determine how there is a reasonable relationship between the amount of the fee and the cost of the public facility are attributable to the development on which the fee is imposed.

Requirement 3. Identification of all sources and amounts of funding anticipated to complete financing in incomplete improvements identified as part of the Town's annual report.

Table 29 summarizes the fund balance for each fund as of June 30, 2025, the balances that have been held for longer than five years, as well as the costs of the pending facility projects currently identified in the Town's Capital Improvements Plans. Table 29 lists the future improvements, anticipated construction date and other financing sources that will contribute to the project costs if applicable. Since improvements are triggered based on the timing and location of development, improvements will be programmed as deemed necessary by the Town and their CIP prioritization process. All fee programs satisfy the five-year revenue test.

Table 29: DIF Funding Balances and Future Project Costs

Fund No.	Fund Name	Fund Balance 6/30/25	Five Year Holdings Balance	Future Improvement Project Costs
190	Public Facilities Fee	$ 295,538	$ -	$ 289,137
195	Tree Mitigation Fee	$ 835,171	$ 80,353	$ 13,194
210	Traffic Mitigation Fee	$ 2,823,619	$ -	$ 6,618,267
220	Park Development Fee	$ 2,570,941	$ -	$ 6,908,575
221	Recreation Development Fee	$ 236,154	$ -	$ 11,272,624
222	Trail Development Fee	$ 93,373	$ 12,993	$ -
223	Open Space Development	$ 1,477	$ 44	$ -
230	Drainage Mitigation Fee	$ 2,421,017	$ 1,012,780	$ 14,802,763
235	Police Mitigation Fee	$ 74,205	$ 29,633	$ -
240/241	Fire Mitigation Fee	$ 1,967,128	$ -	$ -

Table 30 shows a breakdown of revenues, expenditures, and changes in fund balance by fiscal year for the last five fiscal years for Fund 190.

Table 30: Public Facilities Impact Fee Fund
Fund 190
Statement of Revenues, Expenditures and Changes in Fund Balance
Last Five Fiscal Years

	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25
Fund Balance, Beg of Year	71,740	(57,603)	(8,971)	(120,050)	41,328
REVENUES:					
Fees	87,904	48,631	27,427	161,020	247,192
Interest	272	-	-	358	7,019
Other Revenues	-	-	-	-	-
Total Revenues	88,176	48,631	27,427	161,378	254,210
EXPENDITURES:					
Expenditures	217,519	-	138,506	-	-
Total Expenditures	217,519	-	138,506	-	-
REVENUES OVER (UNDER) EXPENDITURES	(129,343)	48,631	(111,079)	161,378	254,210
Fund Balance, End of Year	(57,603) [1]	(8,971)	(120,050) [1]	41,328	295,538
Five-Year Revenue Test Using First In First Out Method					
Revenue Available:					
Current Fiscal Year	-	-	-	161,378	254,210
Prior Fiscal Year (2-Yr Old Funds)	-	-	-	(120,050)	41,328
Prior Fiscal Year (3-Yr Old Funds)	-	-	-	-	-
Prior Fiscal Year (4-Yr Old Funds)	-	-	-	-	-
Prior Fiscal Year (5-Yr Old Funds)	-	-	-	-	-
In Excess of Five Prior Fiscal Years	-	-	-	-	-
Total Revenue Available	-	-	-	41,328	295,538

(1) The Public Facilities Fund reports a negative fund balance as a result of bonds payable associated with the Water Treatment Facility. The financing agreement with the State Water Resources Control Board was satisfied in FY20/21. The debt service obligation for the Series 2012A Bonds was fulfilled in FY 22/23.

Table 31 shows a breakdown of revenues, expenditures, and changes in fund balance by fiscal year for the last five fiscal years for Fund 195.

Table 31: Tree Mitigation Impact Fee Fund
Fund 195
Statement of Revenues, Expenditures and Changes in Fund Balance
Last Five Fiscal Years

	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25
Fund Balance, Beg of Year	491,039	495,676	911,418	842,913	779,719
REVENUES:					
Fees	13,600	500,711	4,400	111,200	53,870
Interest	1,816	3,382	12,615	24,702	28,523
Other Revenues	-	-	-	-	-
Total Revenues	15,416	504,093	17,015	135,902	82,393
EXPENDITURES:					
Expenditures	10,779	88,350	85,520	199,096	26,940
Total Expenditures	10,779	88,350	85,520	199,096	26,940
REVENUES OVER (UNDER) EXPENDITURES	4,637	415,743	(68,506)	(63,194)	55,453
Fund Balance, End of Year	495,676	911,418	842,913	779,719	835,171

Five-Year Revenue Test Using First In First Out Method					
Revenue Available:					
Current Fiscal Year	15,416	504,093	17,015	135,902	82,393
Prior Fiscal Year (2-Yr Old Funds)	480,260	15,416	504,093	17,015	135,902
Prior Fiscal Year (3-Yr Old Funds)	-	391,910	15,416	504,093	17,015
Prior Fiscal Year (4-Yr Old Funds)	-	-	306,390	15,416	504,093
Prior Fiscal Year (5-Yr Old Funds)	-	-	-	107,293	15,416
In Excess of Five Prior Fiscal Years	-	-	-	-	80,353
Total Revenue Available	495,676	911,418	-	779,719	835,171

Table 32 shows a breakdown of revenues, expenditures, and changes in fund balance by fiscal year for the last five fiscal years for Fund 210.

Table 32: Traffic Mitigation Impact Fee
Fund 210
Statement of Revenues, Expenditures and Changes in Fund Balance
Last Five Fiscal Years

	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25
Fund Balance, Beg of Year	1,379,560	1,697,740	1,907,870	2,961,855	3,576,414
REVENUES					
Fees	629,062	366,701	1,401,902	1,020,360	1,441,241
Interest	5,300	8,092	28,854	95,343	135,381
Other Revenues	-	-	-	-	-
Total Revenues	634,362	374,793	1,430,756	1,115,703	1,576,623
EXPENDITURES					
Expenditures	316,182	164,663	376,772	501,144	2,329,418
Total Expenditures	316,182	164,663	376,772	501,144	2,329,418
REVENUES OVER (UNDER) EXPENDITURES	318,180	210,130	1,053,985	614,559	(752,795)
Fund Balance, End of Year	1,697,740	1,907,870	2,961,855	3,576,414	2,823,619

Five-Year Revenue Test Using First In First Out Method					
Revenue Available:					
Current Fiscal Year	634,362	374,793	1,430,756	1,115,703	1,576,623
Prior Fiscal Year (2-Yr Old Funds)	1,063,378	634,632	374,793	1,430,756	1,115,703
Prior Fiscal Year (3-Yr Old Funds)	-	898,445	634,632	374,793	131,293
Prior Fiscal Year (4-Yr Old Funds)	-	-	521,674	634,632	-
Prior Fiscal Year (5-Yr Old Funds)	-	-	-	20,530	-
In Excess of Five Prior Fiscal Years	-	-	-	-	-
Total Revenue Available	1,697,740	1,907,870	2,961,855	3,576,414	2,823,619

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Table 33 shows a breakdown of revenues, expenditures, and changes in fund balance by fiscal year for the last five fiscal years for Fund 220.

Table 33: Park Development Impact Fee Fund
Fund 220
Statement of Revenues, Expenditures and Changes in Fund Balance
Last Five Fiscal Years

	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25
Fund Balance, Beg of Year	515,306	1,124,992	639,909	(811,794)	71,468
REVENUES					
Fees	662,036	286,369	114,050	1,127,514	1,913,804
Interest	2,419	3,589	-	-	64,562
Other Revenues	-	-	1,438 (1)	-	649,255 (2)
Total Revenues	664,455	289,958	115,488	1,127,514	2,627,621
EXPENDITURES					
Expenditures	54,769	775,041	1,567,192	244,252	128,914
Total Expenditures	54,769	775,041	1,567,192	244,252	128,914
REVENUES OVER (UNDER) EXPENDITURES	609,686	(485,083)	(1,451,703)	883,262	2,498,706
Fund Balance, End of Year	1,124,992	639,909	(811,794) (3)	71,468	2,570,174

Five-Year Revenue Test Using First In First Out Method

Revenue Available:					
Current Fiscal Year	664,455	289,958	-	1,127,514	2,627,621
Prior Fiscal Year (2-Yr Old Funds)	460,537	349,951	-	(1,056,046)	(57,447)
Prior Fiscal Year (3-Yr Old Funds)	-	-	-	-	-
Prior Fiscal Year (4-Yr Old Funds)	-	-	-	-	-
Prior Fiscal Year (5-Yr Old Funds)	-	-	-	-	-
In Excess of Five Prior Fiscal Years	-	-	-	-	-
Total Revenue Available	1,124,992	639,909	-	71,468	2,570,174

1) Other revenues includes a one-time donation and rent from a ground lease agreement with the Windsor Boys and Girls Club.
2) Other revenues includes proceeds from from the sale of 625 Wall St. purchased by the Sonoma County Agricultural Preservation and Open Space District.
3) In FY 2022/23 this fund reported a negative balance in this year due to a low volume of development fees being collected because of the impact of COVID-19.

Table 34 shows a breakdown of revenues, expenditures, and changes in fund balance by fiscal year for the last five fiscal years for Fund 221.

Table 34: Recreation Facilities Impact Fee Fund
Fund 221
Statement of Revenues, Expenditures and Changes in Fund Balance
Last Five Fiscal Years

	FY20/21	FY21/22	FY22/23	FY23/24	FY24/25
Fund Balance, Beg of Year	8,089	44,775	61,081	66,139	127,568
REVENUES					
Fees	36,625	16,079	6,374	62,643	106,093
Interest	61	227	926	3,004	6,869
Other Revenues	-	-	-	-	-
Total Revenues	36,686	16,306	7,300	65,647	112,962
EXPENDITURES					
Expenditures	-	-	2,242	4,217	4,376
Total Expenditures	-	-	2,242	4,217	4,376
REVENUES OVER (UNDER) EXPENDITURES	36,686	16,306	5,058	61,429	108,586
Fund Balance, End of Year	44,775	61,081	66,139	127,568	236,154

Five-Year Revenue Test Using First In First Out Method					
Revenue Available:					
Current Fiscal Year	36,686	16,306	7,300	65,647	112,962
Prior Fiscal Year (2-Yr Old Funds)	8,089	36,686	16,306	7,300	65,647
Prior Fiscal Year (3-Yr Old Funds)	-	8,089	36,686	16,306	7,300
Prior Fiscal Year (4-Yr Old Funds)	-	-	5,847	36,686	16,306
Prior Fiscal Year (5-Yr Old Funds)	-	-	-	1,629	33,939
In Excess of Five Prior Fiscal Years	-	-	-	-	-
Total Revenue Available	44,775	61,081	66,139	127,568	236,154

Table 35 shows a breakdown of revenues, expenditures, and changes in fund balance by fiscal year for the last five fiscal years for Fund 222.

Table 35: Trails Development Impact Fee Fund
Fund 222
Statement of Revenues, Expenditures and Changes in Fund Balance
Last Five Fiscal Years

	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25
Fund Balance, Beg of Year	12,993	25,201	30,643	33,208	55,344
REVENUES					
Fees	12,149	5,318	2,108	20,809	35,257
Interest	59	124	456	1,327	2,772
Other Revenues	-	-	-	-	-
Total Revenues	12,208	5,442	2,564	22,136	38,029
EXPENDITURES					
Expenditures	-	-	-	-	-
Total Expenditures	-	-	-	-	-
REVENUES OVER (UNDER) EXPENDITURES	12,208	5,442	2,564	22,136	38,029
Fund Balance, End of Year	25,201	30,643	33,207	55,344	93,373

Five-Year Revenue Test Using First In First Out Method					
Revenue Available:					
Current Fiscal Year	12,208	5,442	2,564	22,136	38,029
Prior Fiscal Year (2-Yr Old Funds)	12,993	12,208	5,442	2,564	22,136
Prior Fiscal Year (3-Yr Old Funds)	-	12,993	12,208	5,442	2,564
Prior Fiscal Year (4-Yr Old Funds)	-	-	12,993	12,208	5,442
Prior Fiscal Year (5-Yr Old Funds)	-	-	-	12,993	12,208
In Excess of Five Prior Fiscal Years	-	-	-	-	12,993
Total Revenue Available	25,201	30,643	33,207	55,344	93,373

Table 36 shows a breakdown of revenues, expenditures, and changes in fund balance by fiscal year for the last five fiscal years for Fund 223.

Table 36: Open Space Development Impact Fee Fund
Fund 223
Statement of Revenues, Expenditures and Changes in Fund Balance
Last Five Fiscal Years

	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25
Fund Balance, Beg of Year	44	276	376	416	823
REVENUES					
Fees	232	100	40	407	654
Interest	-	-	-	-	-
Other Revenues	-	-	-	-	-
Total Revenues	232	100	40	407	654
EXPENDITURES					
Expenditures	-	-	-	-	-
Total Expenditures	-	-	-	-	-
REVENUES OVER (UNDER) EXPENDITURES	232	100	40	407	654
Fund Balance, End of Year	276	376	416	823	1,477

Five-Year Revenue Test Using First In First Out Method					
Revenue Available:					
Current Fiscal Year	232	100	40	407	654
Prior Fiscal Year (2-Yr Old Funds)	44	232	100	40	407
Prior Fiscal Year (3-Yr Old Funds)	-	44	232	100	40
Prior Fiscal Year (4-Yr Old Funds)	-	-	44	232	100
Prior Fiscal Year (5-Yr Old Funds)	-	-	-	44	232
In Excess of Five Prior Fiscal Years	-	-	-	-	44
Total Revenue Available	276	376	416	823	1,477

Table 37 shows a breakdown of revenues, expenditures, and changes in fund balance by fiscal year for the last five fiscal years for Fund 230.

Table 37: Drainage Mitigation Impact Fee Fund
Fund 230
Statement of Revenues, Expenditures and Changes in Fund Balance
Last Five Fiscal Years

	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25
Fund Balance, Beg of Year	3,711,501	3,967,994	3,833,236	3,433,214	2,016,685
REVENUES					
Fees	272,739	111,644	50,590	293,352	444,996
Interest	14,036	18,616	53,335	68,366	80,563
Other Revenues	-	-	-	-	-
Total Revenues	286,775	130,260	103,925	361,718	525,559
EXPENDITURES					
Expenditures	30,282	265,017	503,947	1,778,248	121,227
Total Expenditures	30,282	265,017	503,947	1,778,248	121,227
REVENUES OVER (UNDER) EXPENDITURES	256,493	(134,757)	(400,022)	(1,416,530)	404,332
Fund Balance, End of Year	3,967,994	3,833,236	3,433,214	2,016,685	2,421,017

Five-Year Revenue Test Using First In First Out Method					
Revenue Available:					
Current Fiscal Year	286,775	130,260	103,925	361,718	525,559
Prior Fiscal Year (2-Yr Old Funds)	3,681,219	286,775	130,260	103,925	361,718
Prior Fiscal Year (3-Yr Old Funds)	-	3,416,201	286,775	130,260	103,925
Prior Fiscal Year (4-Yr Old Funds)	-	-	2,912,254	286,775	130,260
Prior Fiscal Year (5-Yr Old Funds)	-	-	-	1,134,007	286,775
In Excess of Five Prior Fiscal Years	-	-	-	-	1,012,780
Total Revenue Available	3,967,994	3,833,236	3,433,214	2,016,685	2,421,017

Table 38 shows a breakdown of revenues, expenditures, and changes in fund balance by fiscal year for the last five fiscal years for Fund 235.

Table 38: Police Mitigation Impact Fee Fund
Fund 235
Statement of Revenues, Expenditures and Changes in Fund Balance
Last Five Fiscal Years

	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25
Fund Balance, Beginning of Year	29,633	35,966	50,865	52,905	65,515
REVENUES					
Fees	6,217	14,703	1,310	10,934	6,224
Interest	115	197	730	1,676	2,467
Other Revenues	-	-	-	-	-
Total Revenues	6,332	14,900	2,040	12,610	8,690
EXPENDITURES					
Expenditures	-	-	-	-	-
Total Expenditures	0	0	0	0	0
REVENUES OVER (UNDER) EXPENDITURES	6,332	14,900	2,040	12,610	8,690
Fund Balance, End of Year	35,966	50,865	52,905	65,515	74,205

Five-Year Revenue Test Using First In First Out Method					
Revenue Available:					
Current Fiscal Year	6,332	14,900	2,040	12,610	8,690
Prior Fiscal Year (2-Yr Old Funds)	29,634	6,332	14,900	2,040	12,610
Prior Fiscal Year (3-Yr Old Funds)	-	29,633	6,332	14,900	2,040
Prior Fiscal Year (4-Yr Old Funds)	-	-	29,633	6,332	14,900
Prior Fiscal Year (5-Yr Old Funds)	-	-	-	29,633	6,332
In Excess of Five Prior Fiscal Years	-	-	-	-	29,633
Total Revenue Available	35,966	50,865	52,905	65,515	74,205

Table 39 shows a breakdown of revenues, expenditures, and changes in fund balance by fiscal year for the last five fiscal years for Fund 240.

Table 39: Fire Mitigation Impact Fee Fund
Fund 240
Statement of Revenues, Expenditures and Changes in Fund Balance
Last Five Fiscal Years

	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25
Fund Balance, Beginning of Year	252,648	146,986	148,527	150,622	154,776
REVENUES					
Fees	53,946	-	-	-	-
Interest	952	1,542	2,094	4,154	-
Other Revenues					
Total Revenues	54,898	1,542	2,094	4,154	-
EXPENDITURES					
Expenditures	160,561	-	-	-	-
Total Expenditures	160,561	-	-	-	-
REVENUES OVER (UNDER) EXPENDITURES	(105,663)	1,542	2,094	4,154	-
Fund Balance, End of Year	146,986	148,527	150,622	154,776	154,776

Five-Year Revenue Test Using First In First Out Method					
Revenue Available:					
Current Fiscal Year	54,898	1,542	2,094	4,154	-
Prior Fiscal Year (2-Yr Old Funds)	92,088	54,898	1,542	2,094	4,154
Prior Fiscal Year (3-Yr Old Funds)	-	92,087	54,898	1,542	2,094
Prior Fiscal Year (4-Yr Old Funds)	-	-	92,088	54,898	1,542
Prior Fiscal Year (5-Yr Old Funds)	-	-	-	92,088	54,898
In Excess of Five Prior Fiscal Years	-	-	-	-	92,088
Total Revenue Available	146,986	148,527	150,622	154,776	154,776

1) Fund balance remitted to Sonoma County Fire District in FY25/26 per agreement with Town of Windsor to new ladder truck.

Table 40 shows a breakdown of revenues, expenditures, and changes in fund balance by fiscal year for the last five fiscal years for Fund 241.

Table 40: Fire Mitigation Impact Fee Fund
Fund 241
Statement of Revenues, Expenditures and Changes in Fund Balance
Last Five Fiscal Years

	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25
Fund Balance, Beg of Year	-	-	779,833	1,435,356	1,637,135
REVENUES					
Fees	-	779,015	642,745	159,659	262,909
Interest	-	817	12,779	42,120	67,084
Other Revenues	-	-	-	-	-
Total Revenues	-	779,833	655,524	201,779	329,993
EXPENDITURES					
Expenditures	-	-	-	-	-
Total Expenditures	-	-	-	-	-
REVENUES OVER (UNDER) EXPENDITURES	-	779,833	655,524	201,779	329,993
Fund Balance, End of Year	-	779,833	1,435,356	1,637,135	1,967,128

Five-Year Revenue Test Using First In First Out Method					
Revenue Available:					
Current Fiscal Year	-	779,833	655,524	201,779	329,993
Prior Fiscal Year (2-Yr Old Funds)	-	-	779,832	655,524	201,779
Prior Fiscal Year (3-Yr Old Funds)	-	-	-	779,832	655,524
Prior Fiscal Year (4-Yr Old Funds)	-	-	-	-	779,832
Prior Fiscal Year (5-Yr Old Funds)	-	-	-	-	-
In Excess of Five Prior Fiscal Years	-	-	-	-	-
Total Revenue Available	-	779,833	1,435,356	1,637,135	1,967,128

Requirement 4. Identification of the approximate dates in which the funding referred to in Requirement 3 is expected to be deposited into the appropriate account or fund.

The project tables for each Fund within this report (and summarized in **Table 41**) list the public improvement projects that are anticipated to be constructed using DIF funds. Anticipated construction start dates are listed based upon when the Town anticipates complete funding and staff capacity for the project will be available. Due to CIP priority shifts and the uncertainty of the timing and location of new development, anticipated construction times may vary until sufficient funds have been collected and priorities identified.

Table 41: DIF Projects and Funding Sources

Fund 195: Tree Mitigation Fee Project Expenditures

Project Name	Project Budget	Fund Budget	Expenses to Date	FY 24-25 Actual Expenses	Future Expenses	% Funded by Fee	Approx. Const. Start Date	Other Funding	Other Funding Sources
Tree Maintenance/Replacement	$ 432,000	$ 432,000	$ 391,866	$ 26,940	$ 13,194	100%	n/a	$ -	n/a
GRAND TOTAL	**$ 432,000**	**$ 432,000**	**$ 391,866**	**$ 26,940**	**$ 13,194**				

Fund 210: Traffic Mitigation Fee Project Expenditures

Project Name	Project Budget	Fund Budget	Expenses to Date	FY 24-25 Actual Expenses	Future Expenses	% Funded by Fee	Approx. Const. Start Date	Other Funding	Other Funding Sources
Safe Streets for All	$ 135,000	$ 135,000	$ -	$ -	$ 135,000	100%	FY 25-26	$ -	n/a
Windsor Rd Sidewalk Gap Improvement	$ 577,000	$ 317,000	$ -	$ 1,341	$ 575,659	100%	FY 24-25	$ -	n/a
ORH Streets and Pavement Rehab	$ 3,246,350	$ 1,465,500	$ 45,404	$ 318,753	$ 1,146,747	39%	FY 23-24	$ 1,335,850	Gnrl Fund, Tax Rev
Wild Oak Pavement Preservation	$ 1,000,000	$ 1,000,000	$ -	$ -	$ 1,000,000	100%	FY 25-26	$ -	n/a
Dwntwn Pedestrian & Bicycle Crossing of US 101	$ 10,629,474	$ 793,810	$ 155,196	$ 392,310	$ 240,000	24%	FY 22-23	$ 7,895,664	Gnrl Fund, Grants
Arata Ln 2B Los Amigos Rd Realignment	$ 140,000	$ 70,000	$ -	$ -	$ 70,000	50%	FY 25-26	$ 70,000	Gnrl Fund
Traffic Calming Mini Roundabouts	$ 2,929,950	$ 19,975	$ -	$ 21,365	$ 260,000	24%	FY 24-25	$ 2,189,975	Gnrl Fund, Grants
Starr Rd South of ORH-Crsswlk Enhncmnts	$ 211,000	$ 88,000	$ -	$ 89,080	$ (1,080)	42%	FY 24-25	$ 123,000	Gnrl Fund, Grants
Windsor-SMART Ped Grade Separation	$ 3,125,000	$ 125,000	$ -	$ 1,506,569	$ (1,381,569)	4%	FY 24-25	$ 3,000,000	SMART, Bonds
GRAND TOTAL	**$ 21,993,774**	**$ 4,014,285**	**$ 200,600**	**$ 2,329,418**	**$ 2,044,757**				

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Fund 220: Park Development Fee

Project Name	Project Budget	Fund Budget	Expenses to Date	FY 24-25 Actual Expenses	Future Expenses	% Funded by Fee	Approx. Const. Start Date	Other Funding	Other Funding Sources
Esposti Park Improvements	$ 1,715,000	$ 1,425,000	$ -	$ -	$ 1,425,000	83%	FY 25-26	$ 290,000	TBD
Keiser Park Improvements	$ 72,896,489	$ 5,071,489	$ -	$ 128,914	$ 4,942,575	7%	FY 24-25	$ 67,825,000	Grants, Other
David Smith Memorial Park Improvements	$ 11,500,000	$ 1,000,000	$ -	$ -	$ 400,000	9%	FY 25-26	$ 10,500,000	Gnrl Fund, Fund 221
GRAND TOTAL	**$ 86,111,489**	**$ 7,496,489**	**$ -**	**$ 128,914**	**$ 6,767,575**				

Fund 221: Recreation Development Fee

Project Name	Project Budget	Fund Budget	Expenses to Date	FY 24-25 Actual Expenses	Future Expenses	% Funded by Fee	Approx. Const. Start Date	Other Funding	Other Funding Sources
Civic Center HVAC Upgrades	$ 450,000	$ 450,000	$ -	$ 4,376	$ 445,624	100%	FY 25-26	$ -	n/a
Community Center Imprvmnts	$ 480,000	$ 240,000	$ -	$ -	$ 240,000	50%	FY 25-26	$ 240,000	Measure M
David Smith Memorial Park Imprvmnts	$ 11,500,000	$ 2,500,000	$ -	$ -	$ 2,500,000	22%	FY 27-28	$ 9,000,000	Gnrl Fund, Fund 220
GRAND TOTAL	**$ 12,430,000**	**$ 3,190,000**	**$ -**	**$ 4,376**	**$ 3,185,624**				

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Fund 230: Drainage Mitigation Fee

Project Name	Project Budget	Fund Budget	Expenses to Date	FY 24-25 Actual Expenses	Future Expenses	% Funded by Fee	Approx. Const. Start Date	Other Funding	Other Funding Sources
Hall Park Detention Basin Imprvmnts	$ 3,286,000	$ 3,286,000	$ 2,226,295	$ 10,818	$ 1,048,887	100%	FY 21-22	$ -	n/a
ORH at Dawn Way Drainage Imprvmnts	$ 5,114,000	$ 5,114,000	$ 391,504	$ 297	$ 4,722,199	100%	FY 16-17	$ -	n/a
Conde Ln Culvert Rplcmnt	$ 560,000	$ 510,000	$ -	$ -	$ 510,000	91%	FY 25-26	$ 50,000	Gnrl Fund
Shiloh Rd/Pruitt Crk Erosion Cntrl	$ 229,000	$ 229,000	$ -	$ 106,418	$ 122,582	100%	FY 24-25	$ -	n/a
GIS (Geographic Information System)	$ 5,040	$ 5,040	$ -	$ 3,695	$ 1,345	100%	FY 24-25	$ -	n/a
GRAND TOTAL	**$ 9,194,040**	**$ 9,144,040**	**$ 2,617,799**	**$ 121,227**	**$ 6,405,013**				