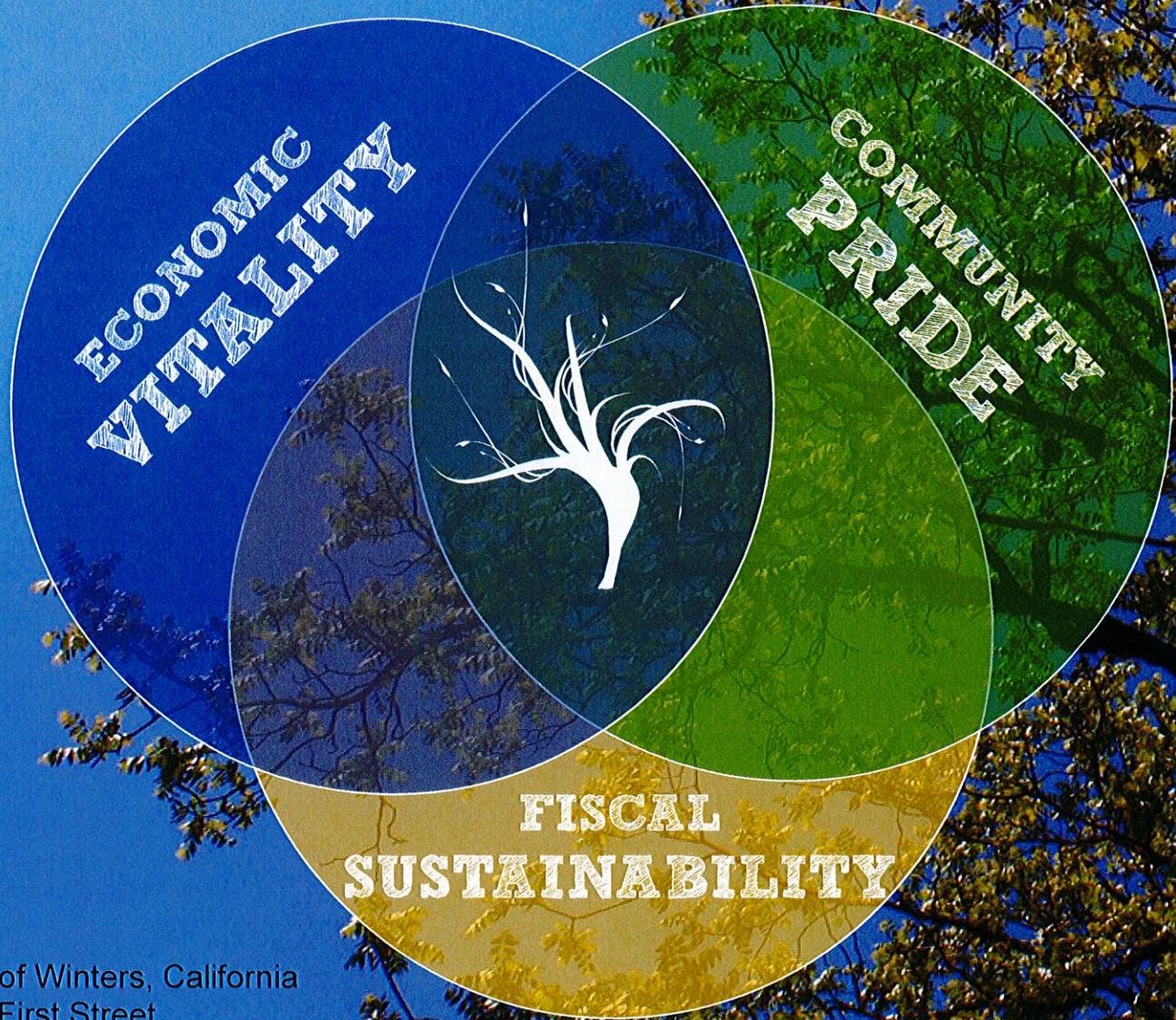


# Adopted Biennial Budget

## Fiscal Years 2012-2013 & 2013-2014



City of Winters, California  
318 First Street  
Winters, CA 95694  
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## **Biennial 2012-2013 and 2013-2014**

### **Adopted Operating Budget**

#### **CITY COUNCIL**

Woody Fridae, Mayor  
Cecilia Aquiar-Curry, Mayor Pro Tem  
Mike Martin, Council-member  
Tom Stone, Council-member  
Harold Anderson, Council-member

#### **CITY STAFF**

John W. Donlevy, Jr., City Manager  
Sergio Gutierrez, Police Chief  
Nanci Mills, Director of Administrative Services  
Shelly Gunby, Director of Financial Management  
Aaron McAlister, Fire Chief  
Dan Maguire, Housing Manager

#### **BUDGET TEAM**

John W. Donlevy, Jr., City Manager  
Shelly Gunby, Director of Financial Management  
Jen Moser, Administrative Assistant  
Mary Lou Mendoza, Records Clerk

#### **CITY WEBSITE ADDRESS**

[www.cityofwinters.org](http://www.cityofwinters.org)



GOVERNMENT FINANCE OFFICERS ASSOCIATION

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For the Fiscal Year Beginning

**July 1, 2010**

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Winters, California for its annual budget for the fiscal year beginning July 1, 2010 through June 30, 2012. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



**Professional Standards and Recognition Committee**

Chu Thai, Chair  
City of South Pasadena  
1414 Mission St.  
South Pasadena, CA 91030  
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Terri Willoughby, Vice Chair  
City of Barstow  
220 E. Mountain View Ave.  
Barstow, CA 92311  
twilloughby@barstowca.org

January 6, 2011

Shelly Gunby, Director of Financial Management  
City of Winters  
318 First Street  
Winters, CA 95694

Dear Shelly,

Congratulations! Your agency's **Operating Budget** submission to the CSMFO Budget Award Program has been reviewed and has been selected to receive the **Excellence in Budgeting Award**. The Awards will be presented at the CSMFO Annual Conference scheduled in February 2011. We sincerely hope you will attend the event.

The Budget Awards Program is designed to recognize those agencies that have prepared a budget document or a communication tool that meets certain standards. You can be proud that your peers judged your submission as meeting the awards criteria.

Rating sheets that summarize the ratings and comments of the reviewer are enclosed for your reference. The rating process includes two primary reviews for each submission and a third review to resolve any significant variances between the two primary reviews. If you have received an Excellence rating in the past, your document received a single review. Please keep the rating sheets and be prepared to write a response to the comments if you plan on submitting your document next year or the year after for a two-year document. If you have submitted a two-year document, the award covers both years and you will not be eligible to submit that document again next year.

Please call me at (951) 826-5609 or email me at [scatlett@riversideca.gov](mailto:scatlett@riversideca.gov) if you have any questions. Again, congratulations and we hope to see you at the Annual CSMFO Conference.

Sincerely,

Scott Catlett  
Member, CSMFO Professional Standards and Recognition Committee  
Assistant Finance Director, City of Riverside

The California Society of Municipal Finance Officers (CSMFO) presented an award for Excellence in Operational Budgeting to the City of Winters for its annual budget for the Fiscal Years 2010-2011 and 2011-2012.

This award is presented to governmental units that prepare a highly professional budget document with professional underlying budgeting processes through which the budget is implemented.

The City Manager and Director of Financial Management would like to thank all members of the City of Winters Staff for their individual assistance in preparing the budget document.

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# **Guide to the Document**

A budget serves many purposes. It is the City's annual financing and spending plan, providing a means for allocating resources to meet the needs and desires of the residents of the City. The budget balances City revenues with community priorities and requirements. The budget serves as a communications device, a policy document, resource allocation tool, an accountability tool and a management tool. The budget document grants spending authority to City staff, as well as providing the spending plan for the City of Winters.

## **Document Organization**

### **Budget Overview**

The City Manager's Budget Overview summarizes the budget by outlining major programs in progress, critical issues and challenges for the fiscal years 2012-2013 and 2013-2014, as well as accomplishments of the prior year. The budget overview also summarizes the financial components of the City, including revenue trends and significant new expenditures.

### **Strategic Plan**

The Senior Staff held a Strategic Planning Session in August 2011. This section presents the plan and reviews the accomplishments of the prior year, and projects to be undertaken in the current and subsequent years.

### **Summary Information**

This section of the budget contains summary information about the structure of the City Government. It includes a citywide organization chart, summary financial tables and staffing levels for the budget year.

# Guide to the Document

## **General Fund**

The accounts of the City are organized on the basis of funds and account groups. These funds and account groups are organized in order to segregate and account for restricted resources. Each fund and account group is a separate accounting entity. The General Fund is the primary revenue source for most services cities typically offer; these include public safety (police and fire), street maintenance, parks and recreation, and neighborhood and community services.

## **Other Funds**

The other funds section contains non-General Fund sources of revenues. These funds are grouped into Special Revenue Funds, Capital Funds, and Enterprise Funds. Each fund type is described in this section and a financial summary is provided for each.

## **Departmental Detail**

Each Department is presented and provides the following information:

- Description of Department, Responsibilities and Services
- Budget Year projects
- Source of Revenue
- Expenditure Summary
- Major Budget changes
- Staffing

## **Staffing**

This section contains a list of all authorized positions for the City by department and provides historical staffing information.

## **Policies**

This section contains budget policies and procedures adopted by the City Council.

## **Capital Improvement Plan**

The capital improvement projects scheduled for funding in the budget year are summarized in this section. The

## **Guide to the Document**

capital improvements budgets for the budget year are included in the Department and Capital Fund sections to present a comprehensive view of all funds of the City.

### **Long Term Financial Forecasting**

Long term financial forecasting is an important tool for the City to use in developing programs and project schedules. This section will include the status of the City's five-year forecast.

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# Budget Overview

Honorable Mayor and Council members:

The City of Winters is a community of long time traditions and values. It is a great place for people to live, raise children and enjoy a quality of life second to none in California. Over the past 15 years, Winters has become a City in great demand from development interests and people wishing to locate here. The past few fiscal years have focused on capital projects and downtown revitalization, which has spurred a renaissance for the downtown economy. Our focus has been in strengthening our infrastructure and strategic moves from redevelopment and purchasing real estate has positioned the community to make great strides in improving the overall economic situation for the City on a long term basis.

In June, 2011, the Governor and the California Legislature enacted legislation which summarily eliminated redevelopment, the key tool used by the City of Winters to help finance projects and encourage investment in the local economy. The impacts of the decision to eliminate this tool will have a tremendous impact on the fiscal health of the City both organizationally and on a community wide basis.

The City has also hit a low in the number of building permits being issued and the overall prospect for private projects. The City is currently averaging fewer than 10 building permits per week and has not seen the construction of a single family home in almost 5 years.

The Fiscal Year's 2012-14 will be a period where the City continues with the construction of key capital projects which have been planned for years. In many ways, it will represent the continued implementation of projects which have been positioned and planned over the past five (5) years. It will be an important year for projects within the downtown with the construction of a new car bridge across Putah Creek, water and wastewater improvements and the creation of the North Bank Trail which will be a marquee project for the City.

The City has entered into a two (2) year cycle where balancing the budget with the use of reserves is needed. The fiscal sustainability of the City is at risk if additional economic development does not occur. Year 2 of this two year budget is forecasting an almost \$500,000 deficit and significant cuts to City services will be necessary.

## Budget Overview

The need to expand the local economy has hit a critical phase and the City is ready to work with key landowners along the I-505 to begin development which will help enhance City revenues. The local and regional economies will determine the need for the use of reserves.

Economic development in Winters to enhance recurring revenues and provide for the fiscal sustainability of the City is our highest priority. Economically, the City's lack of growth and economic development represents a significant issue for the community. While demands grow for public safety, recreational and senior services, the lack of fiscal growth and resources significantly limits the City's ability to be responsive to our residents' needs. A significant downturn in the housing market has slowed the demand and has delayed expected housing development for a number of years.

Over the past four fiscal years, Winters has worked to position our organization in a manner that enhances our ability to operate and provide a higher level and quality of services. From Public Works to Police and Fire, the City of Winters prides ourselves in our ability to constantly perform better and be more efficient in serving our residents. We have a solid strategy for repair and replacement of our infrastructure, with many capital projects having been implemented to fix and rehabilitate water and sewer systems, deteriorating streets; our parks and landscaped areas have never looked better. Our City staff is better trained and performing at levels never experienced before. As an organization, our goal is always to improve the services we provide to our residents. We take pride in what we do and always work to keep things running smoothly and on budget!

In previous years of economic growth, the City diligently built up our reserves to maintain a conservative fiscal protection for the community. The need to use some of those reserves during the past few years has become a reality until revenues are increased. The need for economic development to add revenue is seen as the most important priority for the City.

### **Our Approach to Budgeting:**

The City staff has prepared a budget that has taken the following approach:

- Cautious and Conservative.
- Contingencies are budgeted to prevent potential shortfalls or raids from the state.
- Adherence to adopted Fiscal Policies.

### **Key Goals of the City:**

- Economic Development
- Downtown Revitalization
- Water and sewer improvements
- I-505 Projects
- Jobs/Housing Balance.
- Support of Schools
- Support environmental programs
- Maintain a positive fiscal outlook
- Keep a high quality of life for our residents.

## Budget Overview

- Working toward meeting established reserve goals for general, capital and enterprise funds.
- Projected revenue growth is based on actual funding streams, not projections based on anticipated growth.
- Actual costs and expenditures are budgeted for all cost centers. The City avoids relying on surpluses, carry-overs, or in the case of retirement funding, super-funded status.

### Key Issues Facing the Fiscal 2012-2014 Budget:

This year's budget includes the need to address some serious fiscal issues in a couple of key areas. These will include:

- The City's **General Fund** revenues are 1.44% higher than 2011-2012 projection. While property tax revenues have not returned to 2008-2009 levels, sales tax revenues are increasing, and additional retail outlets due to open in August of 2012 are projected to further increase the sales tax revenues for the City of Winters. Development remains a standstill in the current year, and is projected to remain so in 2012-2013 and 2013-2014. Expenditures, however, are \$73,710 ( or 3.7%) higher than budgeted revenues in 2012-2013 and \$408,399 higher than budgeted revenues in 2013-2014. For 2012-2013 the expenditures are driven by the Police Department. The Police Department was reorganized in November 2011 with the retirement of the Chief of Police and the Police Department also moved into the newly completed Police Station. Additional costs from the reorganization and a facility approximately 4 times the size of the prior station are responsible for the increased costs in 2012-2013. In 2013-2014, the increased cost is due, in part, to additional staffing in the Police Department. The Police Department is budgeted to add one full time police officer beginning in July 2013. A cost of living adjustment for employees is included in the 2013-2014 budget which also impacts the expenditures projected for 2013-2014. The city will be working diligently in the area of Economic Development to provide additional revenues on an ongoing basis. The success of economic development activities will determine the review and actions that must be taken for the 2013-2014 budget, actions will need to be taken to lower the expenditures for 2013-2014 if additional revenues are not reasonably expected.
- The **Water System** has a positive cash flow projected for the 2012-2013 and 2013-2014 budget years. This is due to the implementation of the seven year financing plan with rate increases scheduled for July 1, 2009 and again on each July 1<sup>st</sup> through 2012.
- **Impact Fee** revenues are projected to have increased revenues slightly higher in 2012-2013 than 2011-2012, and a little less in 2013-2014.

## Budget Overview

- **Capital** revenues are projected to receive interest only in the period of 2012-2014.
- **Retirement and Workers Compensation** costs continue to increase and will likely represent a burden for years to come. These increased costs are included in the current year budget, and will be included in future budgets. The cost of retirement for the City of Winters is limited to the CalPERS contribution; the city pays no post-employment health benefits for employees.
- **Assessment District** costs exceed available revenues. While this has been anticipated, previous growth has allowed the district to remain in a positive cash flow position. Beginning in 2005/2006 the General Fund began subsidizing the City Wide Assessment District, and this subsidy will continue into the future.
- **Gas Tax** revenues are stagnant, although it appears that we are projecting an increase in revenues, it is actually the change in accounting for the former "Traffic Congestion" funding as a result of the State of California's budget issues that make the revenues appear to be higher than in the past. In actuality, we no longer account for the Traffic Congestion funding in a separate fund, we now include it in the gas tax fund as required by the State of California. The amount will remain stagnant due to the lack of change in the population of the City. Staff has budgeted to not exceed revenues in the current year, resulting in decreased street maintenance throughout the City. Because the revenues are distributed on a per capita basis resulting in stagnant revenues to Winters, and the cost of maintenance is increasing significantly, we do not anticipate the ability to increase street maintenance throughout the City in the near term.

### Approach to Management

The City of Winters Management Team realizes that we are very fortunate to serve the citizens of Winters. We take pride in what we do and strive to make sure our residents receive outstanding service. Our approach to management is pretty simple:

- Operations will operate based on strong basic fundamental foundations and adopted/proven municipal management practices.
- Step by Step-new initiatives are undertaken only after success on preceding levels. Staff will strive to do the basics well before moving on to advanced levels.
- We set goals and prioritize objectives for our staff and hold them to these expectations. Clear directives and measurable results are set.

## Budget Overview

- Our staff will be well trained and equipped with the proper resources to do their jobs.
- We will always strive to do our best.

Since 2002, the City staff has undertaken an aggressive program to improve how we run the business of the City of Winters. From a fiscal approach, the City has implemented an award winning approach to budgeting, annually produced a Comprehensive Annual Financial Report and implemented well defined financial management policies. Since 2003, the City has received awards from both the California Society of Municipal Finance Officers and the Government Finance Officers Association for Excellence in Budgeting and Financial Reporting.

The City continues to conduct an aggressive training and personal development program for its staff. Much of the training centers on core competencies for the employee's jobs, including professional development, fiscal procedures, emergency response, risk management and job-related duties. Our goal is for the staff to work better and smarter in their jobs.

## Major City Initiatives

The 2013-2014 Budget includes funding and policy for the major initiatives proposed by the City Staff. These range from a variety of personnel and capital improvements issues to significant work programs for each of the City's Departments.

### **Personnel:**

Given current fiscal constraints, the City has not filled a number of positions as cost reduction measures.

All employees have agreed to a pay freeze for the 2012-2013 fiscal year. It is the City's intent to evaluate our fiscal position during the mid-year and consider re-instituting pay increases for meritorious performance, and a small cost of living adjustment is included in the 2013-2014 budget.

As proposed the City has frozen all hiring and when openings may occur, an evaluation on whether or not to re-fill the position will happen. The City has decided not to fill the position of Community Development Director which will be handled through a "shared services" agreement with the City of West Sacramento. Other duties from vacated positions are re-assigned and the budget includes a number of reclassifications for internal personnel to recognize the enhanced responsibilities.

## Budget Overview

In Year 2 of the budget, the Police Department is scheduled to see the addition of a new police officer position.

The City has tentative Memorandum of Understandings with all bargaining units, which provides for increases only for health benefits. Salary and cost of living considerations will be done following the mid-year fiscal review.

### **Capital Purchases:**

In the 2012-14 budget, the City will include capital purchases throughout the organization, including the following:

- purchase of two computers to replace outdated staff computers.
- the purchase of a camera system for the Sewer Enterprise fund
- the purchase of an electric car to replace the aging and maintenance intensive GEMS utilized by staff for travel within the City of Winters
- the purchase of a ID Card system for employees to aid in the ability of citizens and customers to recognize staff of the city as they perform their duties and have contact with the citizens of the city.
- the purchase of a replacement backup server
- the purchase of a replacement exchange server
- the purchase of replacement police firearms and shotguns
- the purchase of a replacement Community Services Officer patrol vehicle.
- The purchase of a replacement police patrol vehicle
- Purchase of I pads for City Council and Department heads to aid in the paperless City Council Agenda process.

### **Major Capital Projects and Expenditures Proposed:**

Staff is recommending that the City pursue a number of capital projects within the community, including;

- Replacement of the Putah Creek Car Bridge in conjunction with Solano County.
- North Bank Trail Project along Putah Creek.
- Improvements to City Park playground and basketball facilities.
- Extensive rehabilitation and replacement of sewer lines throughout the core area of Winters.
- Construction of a new park adjacent to the Orchard Village Apartment Complex.
- Upgrades to the Wastewater Treatment Facility irrigation system and electrical repairs to the aeration system.
- Update of the Wastewater Treatment Facility Master Plan

## Budget Overview

- Replacement of the Bridge on Railroad Avenue at Dry Slough
- Installation of a Traffic Signal at Grant Avenue and Matsumoto Lane.

## Work Programs and Key Initiatives

The key departmental functions for the City will take a very aggressive approach to management of our City services and positioning our organization for the many challenges we face in the coming year. Each area has developed progressive work programs that include the following:

### Economic Development and Strategy:

In 2012-14, the City will place as its highest priority, the development of the I-505 and State Route 128 area for visitor-serving amenities. The City has invested considerable resources in the planning and infrastructure for the area and the ability to generate job creation and economic development is now available.

In 2011, the City initiated an Economic Development Advisory Committee which spent an extensive amount of time in the creation of an overall economic development strategy, updated design guidelines and recommendations for planning corrections within the City.

The key aspects of this will include:

1. **Planning/Policy Amendments:** revise the City's zoning documents and General Plan to remove specific and master plan requirements for Industrial/Business Park and Neighborhood Commercial areas.
  - a. Develop zoning districts to allow a broad cross section of business opportunities within the scope of previously approved environmental assessments. This may include updates to certain key zoning definitions to recognize emerging business classifications and removal of antiquated categories. Elimination of the PC and PC/BP zoning requirements and restrictions. Address height limitations.
  - b. Complete needed cumulative analysis to reduce burdens on developers seeking projects.
  - c. Establish a streamlined development review process.
2. **Signage Policies** on effective signage in support of freeway serving businesses and a site distance study to resolve issues regarding the appropriate size and location of freeway display signs.

## Budget Overview

3. **Rezoning** to expand Highway Commercial properties which are currently undersized, split zoned or irregularly designated.
4. **Incentives** which attract development and recognize the long term, mutual benefits to both the City and business community.
5. **Infrastructure** improvements to the I505/Grant Corridor will ease the capital burdens for developers who choose to locate businesses in this location.
6. **Relocation** of the flood drainage corridor to more logically locate the facilities to the benefit of landowners and the aesthetics of the Grant Avenue Corridor.
7. **Marketing** of key properties and active community involvement in welcoming development

### **Economic Development Goals:**

The overall goals for the City of Winters will be to become a desirable location for businesses to locate and prosper. The City intends to utilize economic development tools in order to increase its "business friendliness" in local government processing, encourage collaboration within the business community, and develop regional relationships and initiatives to encourage business growth.

- **Encourage business growth by adopting "business friendly" policies and processing.**
  - Make Winters accessible to current business types and businesses of the future through appropriate zoning and land use mechanisms.
  - Ensure that City fees are competitive with surrounding jurisdictions and that the City establishes programs which are financially beneficial to both development and City interests.
  - Streamline planning/development processes and guidelines to make it easy for businesses to locate within the community.
  - Facilitate positive interaction between the City and business to business enterprises to generate mutual benefits and results.
- **Encourage collaboration between the City and business community and foster inter-business relationships.**
  - Continue to work with private and public organizations such as the Small Business Development Corporation, Winters Chamber of Commerce and others focused on providing supporting business development.
- **Develop productive regional relationships and participate in initiatives designed to encourage economic growth and make Winters a desirable partner to expand the regional economy.**
  - Encourage business development that is complementary to the local and regional economy.

## Budget Overview

The culmination of these goals will establish a successful economy which provides for sustainable jobs and revenue generating businesses.

**Successor Agency to the Winters Community Development Agency:** In June, 2011, the Legislature and Governor initiated legislation which summarily eliminated redevelopment in California. After a legal appeal to the California Supreme Court, the legislation was upheld and effective February 1, 2012, redevelopment was ended in California.

As part of the dissolution process, the City of Winters has become the "Successor Agency" to the Winters Community Development Agency. In this role, the City will work with the Yolo County Auditor/Controller and an appointed Oversight Board to establish a Recognized Obligation Payment Schedule (ROPS) of outstanding obligations of the former agency and basically dissolve the activities and debts, including payment of bonds and pass through payments.

**Fiscal Sustainability:** The City Council has always placed its highest priority on fiscal stability for the City. Key objectives included ensuring that we stayed on budget, managing our tax dollars conservatively and avoiding overextending our resources to the detriment of future fiscal years.

The City of Winters has seen some very lean times since the development of its General Plan that was completed in 1992. Finding itself over \$1 million in debt, the City has embarked on a course of fiscal conservancy. The budget for the City is balanced using available fund balance and could best be described as lean. In order to keep the fiscal stability of the City, staff will be pursuing a number of critical initiatives to prudently financially manage the organization. These initiatives will include:

- Updating the fiscal forecasting model to project revenues and expenditures over a continuous 10-year period.
- Implementation of the City Council adopted financial management policies.
- Place a strong emphasis on achieving reserve goals and policies.
- Ensuring the debt repayment for the 1992 General Plan.

Staff has increasing concerns over the course and lack of development activity.

**Community Development and Building:** The Community Development Department (CDD) has seen a significant reduction in planning and building activity over the past two fiscal years. The low number of planning applications and building permits

## Budget Overview

has put the Department at a critical juncture. As the real estate market and California economy continue to lumber along, we are forecasting slow activity within the City for the next 2-4 years.

In May, 2012, the City Council approved a "Shared Services" agreement with the City of West Sacramento to share a City Planner who will work part-time at Winters City Hall. The overall agreement includes planning review, general plan related work and a thorough audit of planning processes and procedures.

**Recreation:** A key City priority during these tough fiscal times has been to maintain the operation of key recreation facilities within the City, including the City Pool and the Community Center. Over the past two years, the City has actively worked with community groups and with the general public to keep these facilities open. In the coming fiscal years, the City will continue to pursue funding options and revenue sources to maintain these facilities.

The City will continue to operate the Community Center for both public and private events, including weddings and private parties, community theatre and public events. The community pool will be open during summer months and include swim team, swim lessons and recreation swim.

Additionally, our recreation programs actively work with the community on a variety of events, including 4<sup>th</sup> of July Fireworks, Earthquake Festival, Concert in the Park, and management of the Community Center.

**Employee Development:** The Administrative Services Department is taking the lead in helping the City "work better and smarter". The City has a professional development program for our employees to focus on a number of key issues to enhance the working environment and the skills of our employees. In 2012-14, the City will again focus its efforts on training in key "core" areas to ensure that staff are performing well in their current duties and are developing to meet other requirements in the future.

**Police:** The Police Department for the City of Winters is a real pride unit. They represent a small group of dedicated individuals who provide critical public safety services to the City. The Department has seen a number of organizational changes and a restructuring of the ranks. With the passage of Measure W, the Department has added one position and seen the promotion of four officers to expanded duties.

## Budget Overview

The Department has struggled in hiring personnel, mostly due to competition in hiring between law enforcement agencies in the area. The City will provide continuous recruitments for police officers in hopes of filling the budgeted positions.

**City and District Fire Operations:** In 2011, the City and the Winters Fire Protection District reversed the previous contractual arrangement and the City Fire Department now facilitates all emergency fire and medical response services for both the City and the District Areas. The City and District have a cooperative agreement and work closely together on numerous operational issues.

In 2011, the City also expanded fire operations to 24/7 service through the initiation of our Fire Reserve Program. The expansion of services was a key element made possible by the construction of the Public Safety Facility. In the coming fiscal years, the Department will focus on training and recruitment of the reserves and expansion of services within the community.

**Water System Improvements:** Over the past year, the Public Works Department has undertaken a very aggressive review of systems and procedures. The result is a well-run system that is performing at high levels of efficiency.

In January 2012, the City initiated a consumption based (metered) water system for all residential and commercial accounts. This has changed the overall structure for water use within the City.

The City has also worked to maintain water rates and fee structures to ensure that the system is financially viable. This has included rate increases as needed.

In 2012-14 the key initiatives funded by these rate increases for the Water System will include:

- Improved computer technology to ensure personnel can monitor overall operations on a continuous basis.
- Safety and reliability improvements including electrical transfer switches and surge suppression systems.
- Pump replacement and facility renovations including replacements at all wells, impeller/bowl replacements and installation of well level sensors.
- Implementation of the SCADA system.
- Hydrant and valve flushing and exercising program.
- Leak detection and the development of a line replacement program.
- Cross connection control program for commercial and industrial businesses.
- Water Quality Monitoring.

## Budget Overview

**Sewer System and Expansion:** The wastewater system is at a key juncture with numerous issues currently being worked on.

In 2012, the City's waste discharge requirements (WDR's) will expire with the regional water quality control board. The overall renewal process is a significant effort and will require a considerable investment of time and resources by City personnel.

Since 1992, the City has contracted its sewer operations with Eco Resources which is now owned and operated as Southwest Water. This contract expires in 2012 and the City is currently evaluating all options regarding these services, including bringing them back in-house.

The City is also in Year 4 of a seven year \$7 million improvement program to repair and upgrade facilities. In the Fiscal Year 2012-14, the City will implement a number of key initiatives, including:

- Approximately \$1.4 million in repair and replacement of sewer lines in the core area of the City, including the Downtown alleys.
- Safety and reliability improvements including the installation of auto dialers and enhanced operational equipment in all pump stations.
- Pump and control panel replacements at each of the City's lift stations
- The implementation of a City-wide SCADA System
- Main replacement and rehabilitation.

**Emergency Response and Preparedness:** In 2012, the City's of Yolo County implemented a "Shared Services" agreement for emergency operations and management. This agreement provides for the uniform implementation of response plans and operations. The key initiatives in our emergency planning and preparedness will include:

- Continued Staff development in the areas of multi-hazard response.
- Emergency training exercises with internal staff and outside agencies.
- Development of Standard Operating Procedures for the City's Emergency Operations Center.

**Solid Waste and Recycling** In 2012, the City again successfully met the State mandated 50% diversion requirement for all solid waste. The State agency, CalRecycle, uses different methodology for annual reporting than previously used. Instead of calculating a City's diversion rate from the landfill, a waste disposal target establishing pounds per person per day (PPD) of waste disposed of is established.

# Budget Overview

The assumption is that whatever waste generated that is not going to the landfill is recycled or diverted in some way. Winter's target PPD is 5.5, our annual PPD for 2010 was 4.1 and for 2009 this number was 3.7 PPD, this is the most current data on file for the City.

While the City is doing a good job of exceeding the targets established there is always room for improvement. For example current legislation has been enacted which has established regulations for Mandatory Commercial Recycling. This is one of the areas the City of Winters could make improvements due to the fact that there are several commercial and multifamily accounts that are not currently using these services.

## **Storm Water**

The new Storm Water regulations currently being drafted may affect our refuse services. Proposed changes may require all green waste to be containerized, something not currently required in the City of Winters. In the past, the City of Winters has had minimal requirements related to storm water issues due to our smaller population. With the new MS4 Phase II permit currently being drafted, this will no longer be the case. The City of Winters will be mandated to implement a number of new policies that include monitoring, reporting, education/ outreach, and enforcement. The final draft and eventual adoption of the MS4 permits are expected late 2012. We will have to wait and see how the final regulations will impact our green waste services as well as other storm water policies the City will need to implement in order to be in compliance.

**Long Range Capital Project Planning:** In 2012-2014, Staff will work on the development of a revised Five Year Capital Improvement Program. This program will be implemented in the current fiscal year and will include a prioritization and funding of key infrastructure projects within the City. This program will include an update of the AB1600 Major Project Financing Plan.

**Hispanic Outreach:** In 2009, the City re-authorized the Hispanic Advisory Committee which has served as an advisory board to the City Council. Some of the recommendations from this Committee which have been implemented include:

- After school programming for youth.
- Presentation of a Festival de la Comunidad and Carnitas Cook-off.
- Enhanced bi-lingual communication and outreach within the community.
- Youth and adult recreation programs.
- Outreach for County social services programs.
- Transportation programs and connectivity improvements.

## Budget Overview

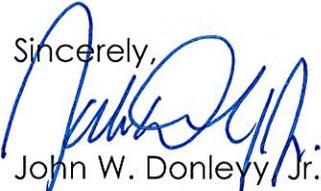
The continuance of this committee and the overall outreach will continue into the coming fiscal year.

### **Summation:**

The City of Winters is currently in a very delicate situation in planning its future. The next two fiscal years will be fiscally tight and will determine a course which the City will follow for years to come. Most of it surrounds how the successful the City is in attracting economic development. It will take a combined effort on the part of Staff, the City Council and the Citizens of Winters to help chart the course for the future.

We take pride in what we do and how we do things at the City of Winters and appreciate the opportunity to serve this community.

Sincerely,

A handwritten signature in blue ink, appearing to read "John W. Donley, Jr.", is written over the typed name.

John W. Donley, Jr.  
City Manager

## Strategic Planning

In August 2011, the Staff held a half day Strategic Planning Workshop to set goals and communicate priorities on key projects and initiatives. The workshop resulted in a list of issues and topics prioritized as below.

### Economic Development

- Provides for Fiscal Sustainability
- Restore Services
  - Recreation Programs
  - School Resource Officer
- Become Developer Friendly
  - Be Welcoming
  - Expedite Project review
- Grant Avenue and I-505 Development
- Railroad Avenue Development
- Downtown Hotel

### Employee Compensation

- Retention
- Attract Quality Staff
- Employee Development
- Succession Planning/Leadership Development
- Morale

### Prioritization

- Focus on Important issues
- Finish current projects
- Stop spending time on frivolous tasks
- Stop spreading out resources

### Communication

- Customer Service
- Council and Staff
- Management and Staff

### Service Level Plan

- Focus on Essential Services/Consolidation of Departments
- Minimize use of consultants by providing training to staff.
- 24/7 Fire Protection Service

## **Strategic Planning**

Staff will be submitting a work plan to the City Council in the summer of 2012 for implementing the goals and priorities listed above. Projects will be implemented in the following years budgets. Those projects not completed in prior years as well as those projects identified as needing to occur in 2012-2013 and 2013-2014 are included in the 2012-2014 budget as presented.

# Budget Practices and Policies

## Reporting Entity

The City of Winters was incorporated February 9, 1898 and is a general law city. The City of Winters maintains a Council-Manager form of government and provides the following services: public safety (police and fire), streets, water service, wastewater services, public improvements, recreational services, planning and zoning and general services.

In addition, the financial responsibilities of the City of Winters include the Successor Agency to the Winters Community Development Agency now that the State of California has dissolved all redevelopment agencies.

## Fund Accounting

A fund is a separate fiscal and accounting entity with a separate set of accounting records. For example, a separate fund is used to account for the funds received by the City for the Gas Tax Program.

The use of Fund Accounting is one of the basic requirements of generally accepted accounting principles (GAAP) for governments and is a major difference between government and commercial accounting. Fund Accounting requires separate record keeping for each individual fund that a government uses.

## Accounting Practices

The accounting and reporting policies of the City conform to generally accepted accounting principles (GAAP) applicable to state and local governments. Generally accepted accounting principles for local governments include those principles prescribed by the Governmental Accounting Standards Board (GASB), which includes all statements and interpretations of the National Council on Governmental Accounting unless modified by the GASB, and those principles prescribed by the American Institute of Certified Public Accountants in the publication entitled Audits of State and Local Governmental Units.

## **Budget Practices and Policies**

The section entitled "Fiscal Policies" summarizes the policies and practices used by the City of Winters.

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The governmental fund types and agency funds use the modified accrual basis of accounting. Under this method, revenues are recognized when they become available and measurable. "Measurable" means the amount can be determined, and "Available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized in the accounting period in which the fund liability is incurred.

All enterprise fund types use the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time the liabilities are incurred.

### **Budgetary Basis of Accounting**

The budgetary basis of accounting determines when a government charges expenditures to a budget appropriation, or when it credits revenues to its funds for budgeting purposes. Although the City presents financial statements in its Comprehensive Annual Financial Report (CAFR) in accordance with GAAP, the budget is adopted on a modified cash basis. The major difference between the two basis of accounting is as follows:

- For budgetary purposes, revenues are recorded when received. Under GAAP, revenues are recorded when susceptible to accrual.
- For budgetary purposes, inter-fund loans and repayments are recorded as revenues and expenditures. Under GAAP, these transactions are reclassified as increases or reductions in the "Due to/Due from" accounts.

## **Budget Practices and Policies**

Capital expenditures are budgeted as an expense in the enterprise funds. Under GAAP, these expenditures are reclassified as fixed assets.

### **Basis of Budgeting**

The City of Winters uses a base budget budgeting method. Each department requests an annual appropriation sufficient to fund current service levels and other costs the department is responsible for managing. The budget base year is the prior years' adopted budget, reducing it for any one-time expenditures, increasing it for known impacts (such as increased utility costs, and salary and benefit negotiated increases) and adding new proposed programs or activities.

### **Reserves**

The City Council adopted the City of Winters reserves policy on August 7, 2001. Three types of reserves were established: contingencies, capital reserves and cash and emergency reserves. These reserve policy requirements can be found in the "Fiscal Policies" section of this document.

### **Appropriation Authority**

The City Council adopts the budget by June 30<sup>th</sup> of each year through passage of an adopting resolution. This resolution sets expenditure limits at the fund level for the City's General Fund, Special Revenue Funds, Debt Service Funds, Capital Projects Funds and all Enterprise Funds.

Supplemental appropriations may be adopted by the City Council during the year. The City Manager is authorized to transfer budgeted amounts between departments for programs within any fund.

### **Encumbrances**

Encumbrance accounting, under which purchase orders, contracts and other commitments for expenditures are recorded in order to reserve that portion of the

## **Budget Practices and Policies**

appropriation is employed as an extension of formal budgetary integration in all fund types.

Encumbrances outstanding at year-end are “rolled over” into the next fiscal year, but the related budget authority is subject to re-appropriation.

### **The Budget as a Living Document**

The budget is intended to be a flexible document representing the appropriate revenue and expenditure data available. For the current document, certain assumptions have been made based on the dissolution of the redevelopment agency and the current State of California proposed budget. These assumptions are as follows:

- The “Triple Flip” of sales tax remains in force, and the Property Tax in Lieu of Sales Tax is implemented.
- The State of California has a budget “problem” of approximately \$17 billion at the time this budget is being prepared.
- The budget includes information about the Successor Agency to the Winters Community Development Agency due to the dissolution of the Winters Community Development Agency effective February 1, 2012.

## **Budget Process and Calendar**

The budget process enables the City Council to make choices about staffing, equipment and priorities to be addressed in the upcoming year. The City Council reviews the budget for the first time in May; however, the budget process is begun in the fall of each year with goal setting workshops to lay the groundwork for the expenditure requests from each department based on the priorities set by the City Council

All employees within the City of Winters are involved in the budgeting process. This process includes formulation, preparation, implementation, administration and evaluation. All Department Directors are responsible to the City Manager, and the City Manager is responsible to

## Budget Practices and Policies

the City Council for meeting the stated objectives and goals in the budget within the amounts appropriated in the budget.

Individuals with specific responsibility for the budget process are as follows:

- The *City Council* sets the goals, objectives, and priorities that they want staff to concentrate on for the budget years. They are also responsible for reviewing the preliminary budget and approving the final budget for the fiscal year.
- The *City Manager* is responsible for implementing the goals, objectives and priorities of the City Council and recommending funding to carry out those goals, objectives and priorities.
- The *Director of Financial Management* and the staff in the Finance Department are responsible for preparing estimates of remaining costs for the current fiscal year, preparing short and long range revenue and expenditure forecasts, calculating departmental budget targets, and assisting departments during the budget process. This staff is also responsible for reviewing the departmental operating and capital improvement requests as well as reviewing the department budget requests with the Director of each department and the City Manager. The Director of Financial Management prepares the budget material for review by the City Manager.
- The *Capital Improvement Team* consists of the City Engineer, the Public Works Superintendent, the Environmental Services Manager, the City Manager, and any other appointed member. This team is responsible for the review of existing capital projects and the addition of new capital projects based on citizen input and City Council direction. The review of existing projects includes examining the status and cost projections of capital projects to be undertaken, as well as those in progress.

## **Budget Roles and Responsibilities**

## **Budget Process and Calendar**

- The *Department Directors* are responsible for reviewing historical data, collecting data on future activities and opportunities that affect the department and using this information to prepare a budget that implements the City Councils' goals, objectives and priorities, while at the same time carrying out the mission of the department. Each Department Director is responsible for maintaining departmental control of the approved budget for their department throughout the fiscal year.

### **Budget Process**

The budget is adopted by the City Council by June 30<sup>th</sup> of each year. Input is received from City Council and staff throughout the organization in preparing the budget.

### **Budget Phases**

*Policy/Goal Setting Phase*-The City Council sets goals and projects that it feels would meet the needs of the citizens of the City. These goals and projects are reviewed and updated each year during a City Council/Senior Staff retreat. This retreat is used to set priorities for projects to be undertaken in the next budget.

*Budget Development Phase*-Based upon the goals, projects and priorities developed at the council/staff goal setting workshop, the departments develop budget requests that address new programs, evaluate existing programs, and review staffing levels. Each department begins with a base budget from the prior fiscal year adopted budget, adjusting for inflation and employee compensation agreements, reducing for any one-time expenditures, increasing for known impacts, and adding new programs or activities. Departments may also decrease the requested funding due to the discontinuance of programs or activities, reorganization of staff or other economic issues that affect the funding available to carry out programs. Financial trend analysis is performed on all funds, reviewing the city's financial condition with existing programs as well as its capacity to implement new programs.

## **Budget Process and Calendar**

The analysis includes evaluating long term and short term operating needs, capital improvement projects and how the long range plans of the city are being implemented. City financial policies are reviewed and updated as needed. The City Manager and Director of Financial Management review the preliminary budget for its ability to carry out the goals, projects and priorities of the City Council.

*Budget Review/Modification Phase*-The preliminary budget is reviewed by the City Manager, Director of Financial Management and each Department Director to refine the budget into a balanced financial plan. A preliminary budget is prepared and presented to the City Council at a workshop for review and additional modification.

*Adoption Phase*-The final budget as modified after the City Council workshop is presented to the City Council for adoption. A public hearing is held and the City Council adopts the budget.

*Implementation Phase*-Department Directors are provided with budget status reports monthly. They are responsible for reviewing the reports and maintaining budgetary control throughout the fiscal year. The City Council receives financial reports monthly, which compare actual results with budgeted amounts.

**Budget  
Process and  
Calendar**

**Policy/Strategy  
Development  
Phase**  
October-  
November

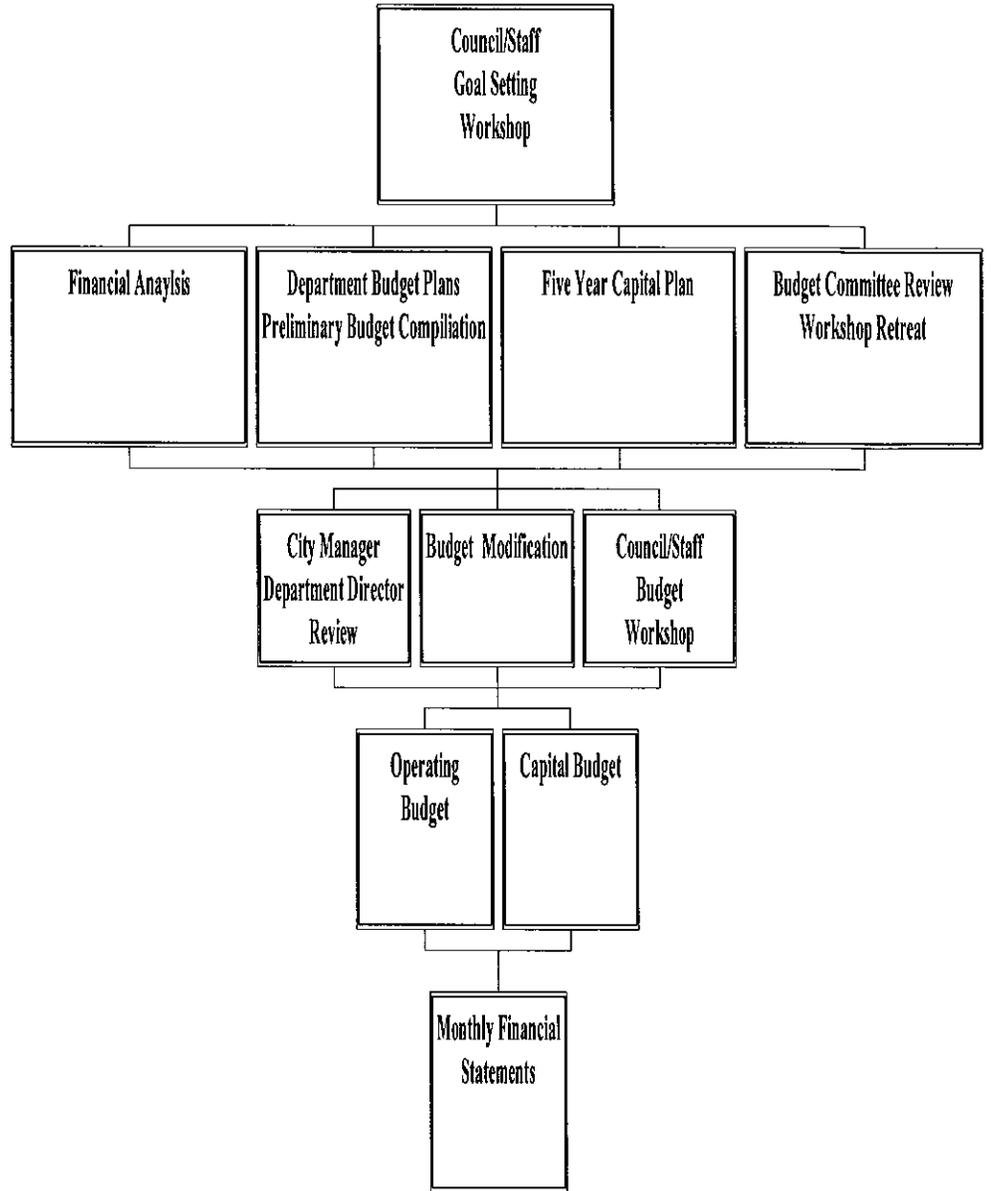
**Budget  
Development  
Phase**  
March-April

**Review  
Modification  
Phase**  
May

**Adoption Phase**  
June

**Implementation  
Phase**  
July-June

**Budget Calendar**



## **Review and Approval of Budget**

The City Council reviews the budget during a workshop held in May of each year. This workshop is open to the public and all City staff and provides a forum for the City Council to receive information and recommendations regarding the budget.

The budget is required by law to be adopted prior to July 1<sup>st</sup> of each year. The budget must be balanced, that is, operating expenditures must be equal to or less than operating revenues. Any change in appropriated levels or expenditures of contingency line item amounts requires City Council approval.

Upon adoption of the budget, the Finance Department prepares the final budget document.

## **Amendment to the Budget**

The budget is adopted at the fund and departmental level. The City Manager is authorized to make transfers between account codes and departments within each fund, except for contingencies. City Council approval is required for transfers between funds, except for those inter-fund transfers approved in the budget

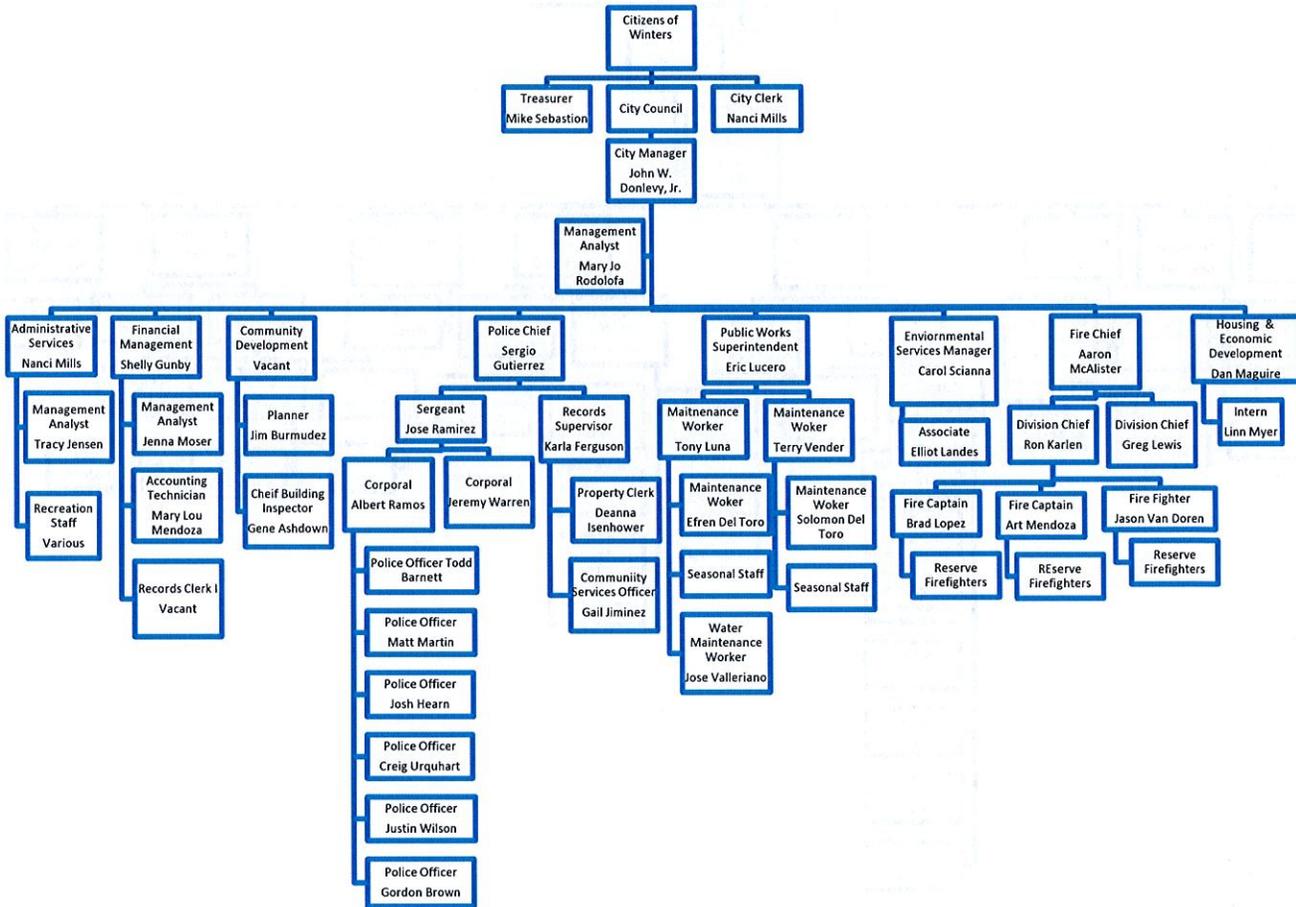
## **Use of Contingency Operating and Transfers**

Contingency amounts are defined in the City's reserves policy. City Council approval is required for transfers from contingencies.

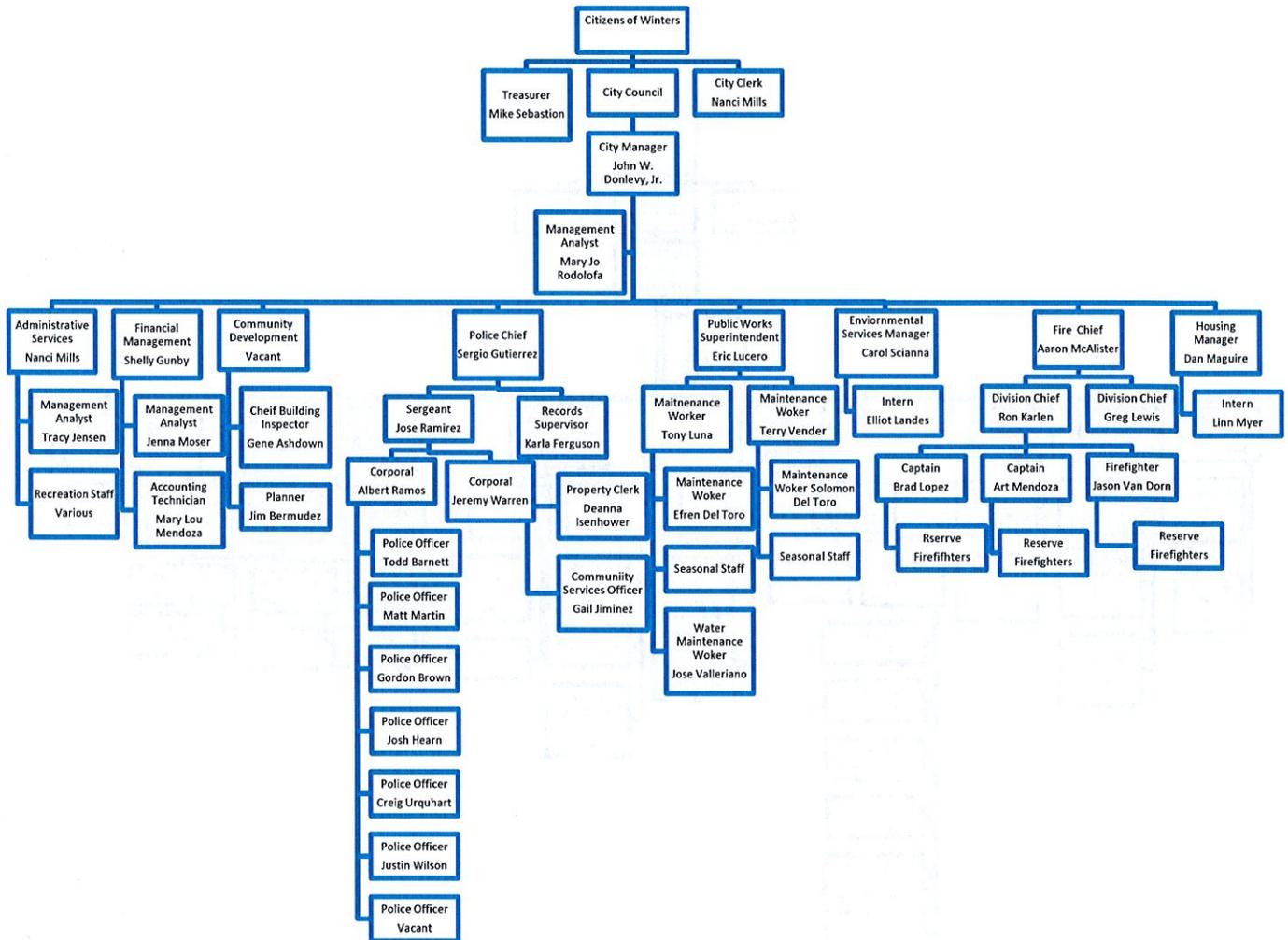
## **Capital Budget Relationship and Organization**

The City of Winters Budget includes a summary of the Capital Improvement Plan and also includes the portion of the Capital Improvement Plan costs to be paid from the governmental funds and enterprise funds in the budget year.

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# City of Winters Organizational Chart Fiscal Year 2013-2014



## City Profile

### History

The City of Winters has a strong historical heritage. The settlement of this area began in 1842 with the granting of 17,750 acres of land along Putah Creek by Governor Juan Batista de Alvarado to William Wolfskill, a southern California resident and naturalized Mexican citizen. It was not William, but his brother John, who came north to settle on this land. He established a residence on the south side of Putah Creek and began his ranching career, planting vegetable crops and the area's first apricots in 1851, and later peaches and grapes. The land was originally called Rancho Rio de Los Potos, a name derived from the Patwin Indian village name of "Putato".

As the northern terminus of the Vaca-Valley Railroad, this new settlement grew rather quickly and by 1876 the assessed valuation of the town had risen from \$1,000 to \$160,000. Winters became a busy agricultural and commercial center, with three trains daily, several new businesses, new hotels and saloons, a Wells Fargo office and a number of new residences. Area produce included apricots, peaches, almonds, plums, pears, cherries, figs, oranges, olives, barley and wheat. In late 1896, a meeting was held in the Opera House to seek incorporation of the town of Winters. It was not until February 9, 1898, however, that the City of Winters was incorporated.

### Quality of Life

The City of Winters is located in the southwestern corner of Yolo County, immediately north of the Solano County line and just east of the Vaca Mountain range. Interstate 505 borders the City of Winters on the east. Interstate 80, which lies just 11 miles south, provides easy access to the major metropolitan areas of Sacramento and the Bay Area. State Highway 128 passes directly through Winters and is a major access route to the Napa Valley and recreational opportunities at Lake Berryessa. Sacramento International Airport is 37 miles away and public transportation is provided by the Yolo County Transportation District.

## City Profile

The City of Winters is an established and changing community. The easygoing nature of the community gives one a sense of longtime tradition. Winters is on the cusp of an economic takeoff once the economy has recovered. New residential developments have been approved, and will be built once the housing market rebounds, and new businesses are starting up. Winters is a community that thrives on citizen involvement, volunteer projects, and "civic mindedness".

The City of Winters is home to the Annual Youth Day celebration. During this celebration, young people throughout the community commit themselves to learning the role of government by holding elections to be the "shadow" of City Staff and Council members. A special "Youth Day City Council" meeting is held at which the young people bring their issues forward for a public hearing. This celebration of youth in the community is organized completely by volunteers, who commit many hours of time to the project each year.

The City of Winters has enthusiastic Little League, Swim Team, Jr. Warrior Football Team and Soccer programs that serve the youth of the community.

The City also has a very professional volunteer Theatre group that performs numerous productions throughout each year.

### **Government**

*Incorporated February 9, 1898*

The City of Winters is a general law city and employs the Council/Manager form of government. The Winters City Council consists of five members elected at-large for four year terms (two members at one election, three members the following election). After each Council election, the Council members appoint a Mayor for a two-year term and a Mayor Pro Tem for a two-year term.

# City Profile

## Full time Employees - Fiscal Year 2012-2013 and 2013-2014<sup>1</sup>

	2012-2013	2013-2014
Police Department	12.45	13.45
Community Development Department	1.00	1.00
Fire Department	3.70	3.70
Finance	4.00	4.00
General Government	5.00	5.00
Public Works	8.35	8.35
Recreation	9.85	9.85
<b>Total</b>	<b>44.35</b>	<b>45.35</b>

## Demographics

**Land Area** 2.516 square miles

### Population

1970	2,419
1975	2,510
1980	2,652
1990	4,450
2000	6,125 <sup>2</sup>
2010	6,624 <sup>3</sup>
2011	6,609 <sup>4</sup>
2012	6,839 <sup>5</sup>

<b>Households<sup>6</sup></b>	2,187	
Family Households	1,711	78.3%
Married Couples	1,322	
Female Householder	134	
Male Householder	255	
Non-family Householder	475	21.75%

<sup>1</sup> 2012-2014 Adopted Budget

<sup>2</sup> U.S. Census Bureau, Census 2000

<sup>3</sup> U.S. Census Bureau, Census 2010

<sup>4</sup> California Department of Finance

<sup>5</sup> California Department of Finance

<sup>6</sup> U.S. Census Bureau, Census 2010

## City Profile

### Age<sup>7</sup>

Under 5 Years	417	6.3%
5-9 years	445	6.7%
10-14 years	502	7.6%
15-19 years	586	8.8%
20-24 years	498	7.5%
25-29 years	417	6.3%
30-34 years	379	5.7%
35-39 years	391	5.9%
40-44 years	520	7.9%
45-49 years	592	8.9%
50-54 years	540	8.2%
55-59 years	442	6.7%
60-64 years	294	4.4%
65-69 years	204	3.1%
70-74 years	142	2.1%
75-79 years	99	1.5%
80-84 years	76	1.1%
85 years and older	80	1.2%

Median Age (years) 35.9

### Sex<sup>8</sup>

Male	3,351	50.6%
Female	3,273	49.4%

### Housing Units<sup>9</sup> 2135

Single Family	1695	79.39%
Multi Family	358	16.77%
Mobile Homes	82	3.84%
Vacancy Rates		1.7%

<sup>7</sup> U.S. Census Bureau, Census 2010

<sup>8</sup> U.S. Census Bureau, Census 2010

<sup>9</sup> U.S. Census Bureau, Census 2010

## City Profile

### Housing Value<sup>10</sup>

Less than \$50,000	78	5.8%
\$50,000-\$99,999	9	.7%
\$100,000-\$149,999	25	1.9%
\$150,000-\$199,999	40	3.0%
\$200,000-\$299,999	335	25.1%
\$300,000-\$499,999	599	44.9%
\$500,000-\$999,999	239	17.9%
\$1,000,000 or more	10	.7%
Median Home Value	\$349,300	

### Age of Housing<sup>11</sup>

1939 or earlier	195	9.1%
1940-1949	52	2.4%
1950-1959	356	16.7%
1960-1969	306	14.3%
1970-1979	134	6.3%
1980-1989	477	22.3%
1990-1999	225	10.5%
2000-2004	347	16.3%
2005 or later	43	2.0%

### Household Income<sup>12</sup>

Less than \$10,000	69	3.3%
\$10,000-\$14,999	124	5.9%
\$15,000-\$24,999	138	6.6%
\$25,000-\$34,999	125	6.0%
\$35,000-\$49,999	315	15.0%
\$50,000-\$74,999	523	24.9%
\$75,000-\$99,999	130	6.2%
\$100,000-\$149,999	573	27.3%
\$150,000-\$199,999	49	2.3%
\$200,000 or more	51	2.4%
Median Household Income	\$ 59,679	

<sup>10</sup> U.S. Census Bureau, Census 2010

<sup>11</sup> U.S. Census Bureau, Census 2010

<sup>12</sup> U.S. Census Bureau, Census 2010

## City Profile

### Level of Educational Attainment<sup>13</sup>

Population 25 years and over		
Graduate or Professional Degree	212	5.5%
Bachelor's Degree	608	15.7%
Associate's Degree	246	6.3%
Some College No Degree	935	24.1%
High School Graduate	973	25.1%
9th-12th Grade, No Diploma	324	8.3%
Less than 9th Grade	583	15.0%

### Racial Composition<sup>14</sup>

American Indian	0.80%
African American	0.60%
Asian	1.00%
Hispanic	52.4%
Native Hawaiian/Pacific Islander	0.10%
White	17.60%
Other	22.50%
Two or More ethnicities	5.00%

### Major Employers<sup>15</sup>

Mariani Nut Company  
Winters Joint Unified School District  
Buckhorn Restaurant  
City of Winters  
Double M Trucking

<sup>13</sup> U.S. Census Bureau, Census 2010

<sup>14</sup> U. S. Census Bureau, Census 2010

<sup>15</sup> U.S. Census Bureau, Census 2010

# City Profile

## Distribution of Jobs by Industry<sup>16</sup>

Employed persons Aged 16 and Over	3,233	
Agriculture	306	9.5%
Construction	481	14.9%
Manufacturing	227	7.0%
Wholesale Trade	144	4.5%
Retail Trade	370	11.4%
Transportation/Warehousing	317	9.8%
Information	50	1.5%
Finance	73	2.3%
Professional/Scientific	202	6.2%
Educational	509	15.7%
Arts/Food Service/Accommodations	228	7.1%
Other Services	194	6.0%
Public Administration	132	4.1%

## Services by Other Governmental Agencies

Education: Winters Joint Unified School District  
 University of California, Davis  
 Solano Community College

## Community Services

Parks: 6 (approx 7.2 acres)  
 Community Center: 1  
 Police Station: 1  
 Water Wells: 5  
 Sewer Plant: 1  
 Fire Station 1

## Public Transportation

Yolo County Transportation District

## Fire Protection

Winters Fire Protection District

## Gas and Electricity

Pacific Gas and Electric

<sup>16</sup> U.S. Census Bureau, Census 2010

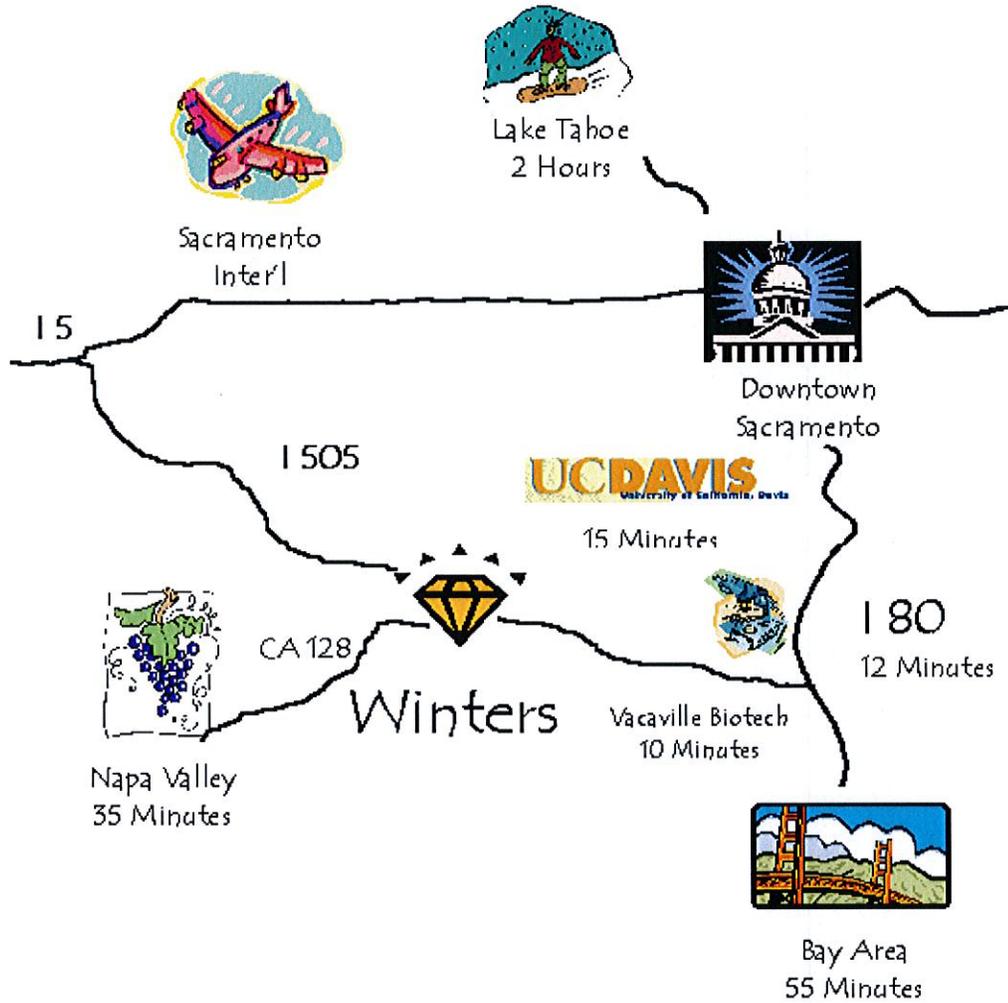
## City Profile

### Education

The Winters Joint Unified School District operates the following:

- John Clayton Kinder School
- Waggoner Elementary School (grades 1-3)
- Shirley Rominger Intermediate School (grades 4-5)
- Winters Middle School (grades 6-8)
- Winters High School (grades 9-12)
- Wolfskill Continuation High School

# Where is Winters??



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## Budget Summary

### **Fund Structure, Purpose and Accounting Basis**

The accounts of the City of Winters are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses as appropriate. Government resources are allocated to, and accounted for, in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. Certain funds have varying levels of restriction, imposed either by legal requirements or policy choices, and as such, it can be helpful to present a broad overview of the City's finances by showing summaries of different funds.

The City's funds are grouped into six basic types:

- General
- Special Revenue
- Capital
- Debt Service
- Enterprise
- Fiduciary

The first three fund types listed above comprise the majority of the day-to-day operating activities of the City. The remaining fund types are more specialized funds, and typically account for one-time and/or specific activities rather than ongoing and recurring services. Brief descriptions of each fund type follow.

#### **General Fund**

The General fund is the primary revenue source and operating fund for most services cities typically offer. These include public safety (police and fire), street maintenance, parks and recreation, and neighborhood and community services. In addition, the City Council, Administrative Services, and Community Development budgets are predominately funded by the General Fund. These activities are financed through general tax dollars from sales and property taxes, property tax in lieu of VLF, the municipal services tax, the utility user tax and by

## Budget Summary

revenues generated from permits, fees and investment earnings.

### **Special Revenue Funds**

Special Revenue Funds account for activities funded by special purpose revenue, that is, revenues that are legally restricted to expenditures for a specific purpose. Many of these funds have grant-based revenues, which may only be spent under specific guidelines. Most of the federal, state and county grants the City administers are included in this category. The City maintains 42 special revenue funds.

### **Capital Project Funds**

These are the Capital Improvement Project (CIP) funds. They are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds such as the Water and Sewer Funds), i.e., the development of a new neighborhood park or a public safety facility to house the Police and Fire Departments. The City has 24 Capital Project Funds, which includes eight (8) funds for the collection and spending of Development Impact Fees.

### **Enterprise Funds**

These funds account for City activities that operate as public enterprises. Revenues come from fees charged to programs, customers or other department users. Enterprise funds that provide for water and sewer services are proprietary funds. So are Internal Service Funds. The City currently has three (3) enterprise funds (water, sewer and Central Service Overhead) that represent separate business activities for the City.

- Water

The City provides water service to its residents and commercial entities.

- Sewer

The City's sewer system protects public health and preserves water quality through the collection, treatment and disposal of the community's wastewater and wastewater solids.

## Budget Summary

- **Central Service Overhead**  
This fund is used for expenditures that cannot be specifically charged to a particular fund or department. Expenditures are made from this fund, and the cost of those expenditures are allocated to the various funds and departments based on a cost allocation plan the City of Winters implemented in fiscal year 2002-2003 and updated in 2004-2005.

### **Debt Service Funds**

Funds for debt service track revenues and expenditures related to repayment of principal and interest costs associated with borrowing money for long-term obligations. A separate debt service schedule is included in this budget that provides detail on all outstanding debt owed by the City.

### **Fiduciary Fund Types**

Trust and Agency Funds are used to account for assets held by the City as an agent or trustee for individuals, private organizations other governments and/or funds. These include Agency and Expendable Trust Funds. Agency Funds are custodial in nature (assets and liabilities) and do not involve measurement of results of operations.

### **Summary Financial Section**

The Summary Financial Section consists of the following information:

- 2010-2014 Summary of Estimated Financial Sources and Uses and Changes in Fund Balance for Governmental Funds. This includes the General Fund, Special Revenue Funds, Debt Service Funds and Capital Funds
- 2010-2014 Summary of Estimated Revenues, Expenses and Changes in Retained Earnings for Enterprise Funds. This includes the Water, Sewer and Central Service Overhead Funds.
- Total Revenue Summary
- Total Expenditure Summary

## Budget Summary

### **Decreases in Fund Balance/Retained Earnings.**

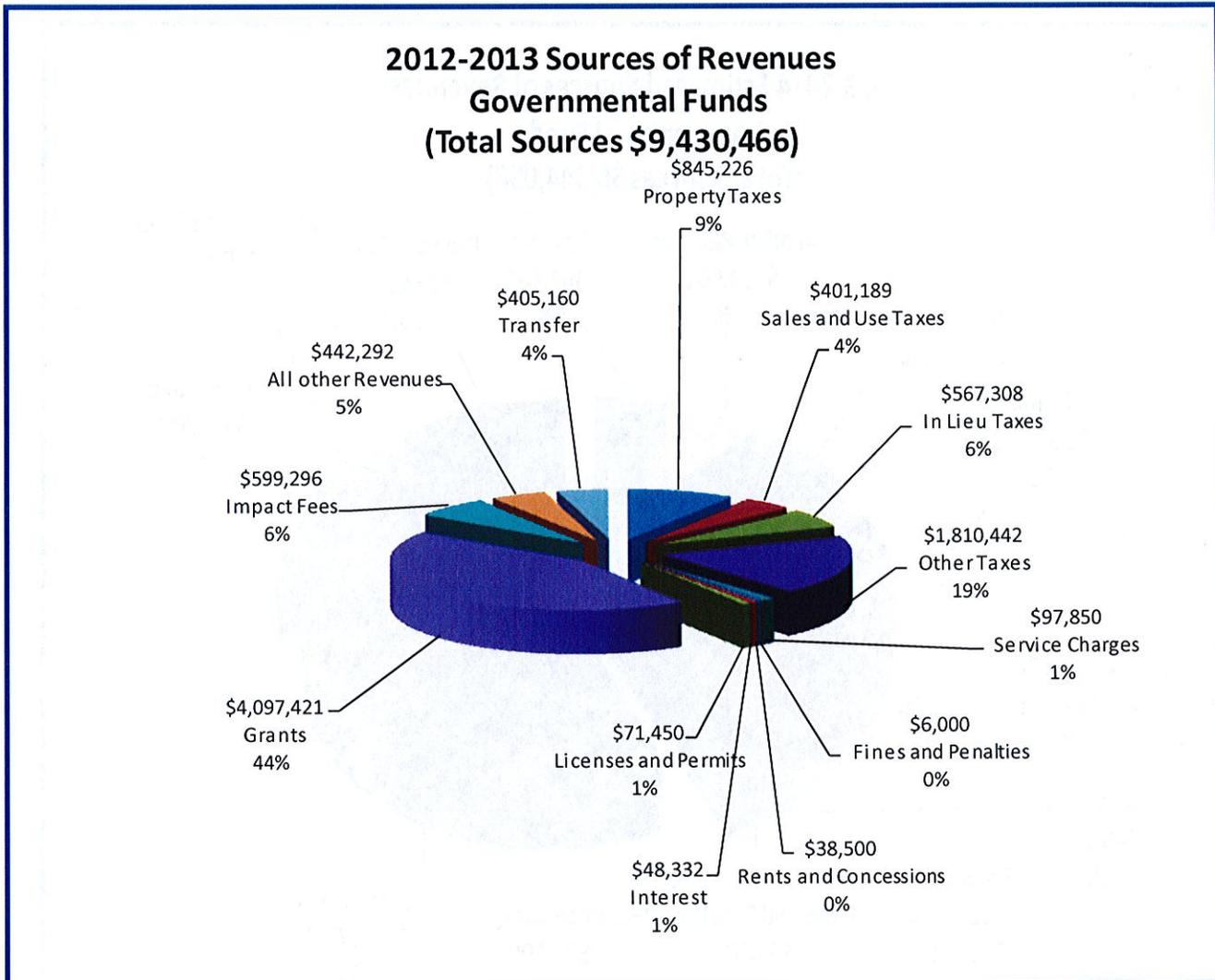
It is the policy of the City of Winters that on-going current General Fund expenditures are funded by current year General Fund revenues. Expenditure of carry forward savings is to be for one-time expenditures only, based upon City Council approval. This General Fund balance anticipates expenditure of carry forward savings of approximately \$133,710 for 2012-2013 and \$408,399 for 2013-2014. This use of carry forward savings is due to the current economic downturn. City Revenues have declined due to the decrease in assessed value of property throughout the city. The 2011-2012 assessed value within the City of Winters is 15.45% less than it was for 2008-2009. Prudent planning in the past has allowed the city to accumulate a fund balance that is allowing the City to continue to provide services to the community at the level that the community has come to expect during this time of decreased revenues.

The Special Revenue Funds group anticipates a reduction in fund balance for certain individual funds, but an increase in the fund group as a whole for both 2012-2013 and 2013-2014. Special Revenue funds typically must accumulate cash over a period of years before a substantial amount of funds are available to undertake projects to be funded from these funds. This will be addressed in more detail in the "Other Funds"

The Capital Funds group anticipates an decrease in fund balance in some individual funds and the group as a whole for 2012-2013 and then an increase in fund balance as a whole for 2013-2014. Many projects are scheduled for completion in 2012-2013. The City of Winters has been accumulating funds in the various capital fund accounts in anticipation of these projects, and the completion of these projects in 2012-2013 will cause the reduction in fund balance to occur in 2012-2013 for those funds affected. This will be addressed in more detail in the "Other Funds" section of this budget.

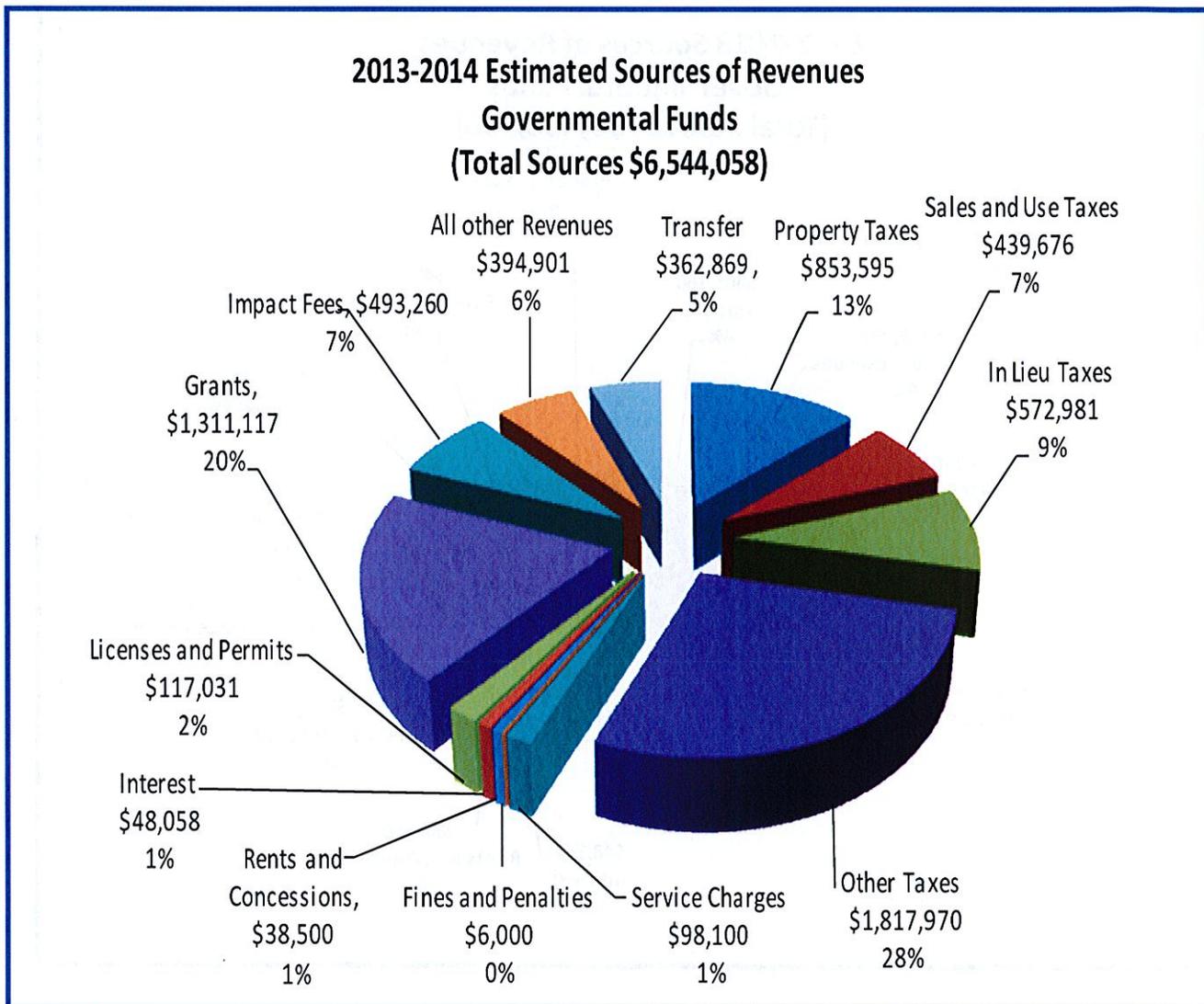
# Budget Summary

## Governmental Funds Summary of Estimated Sources and Expenditures



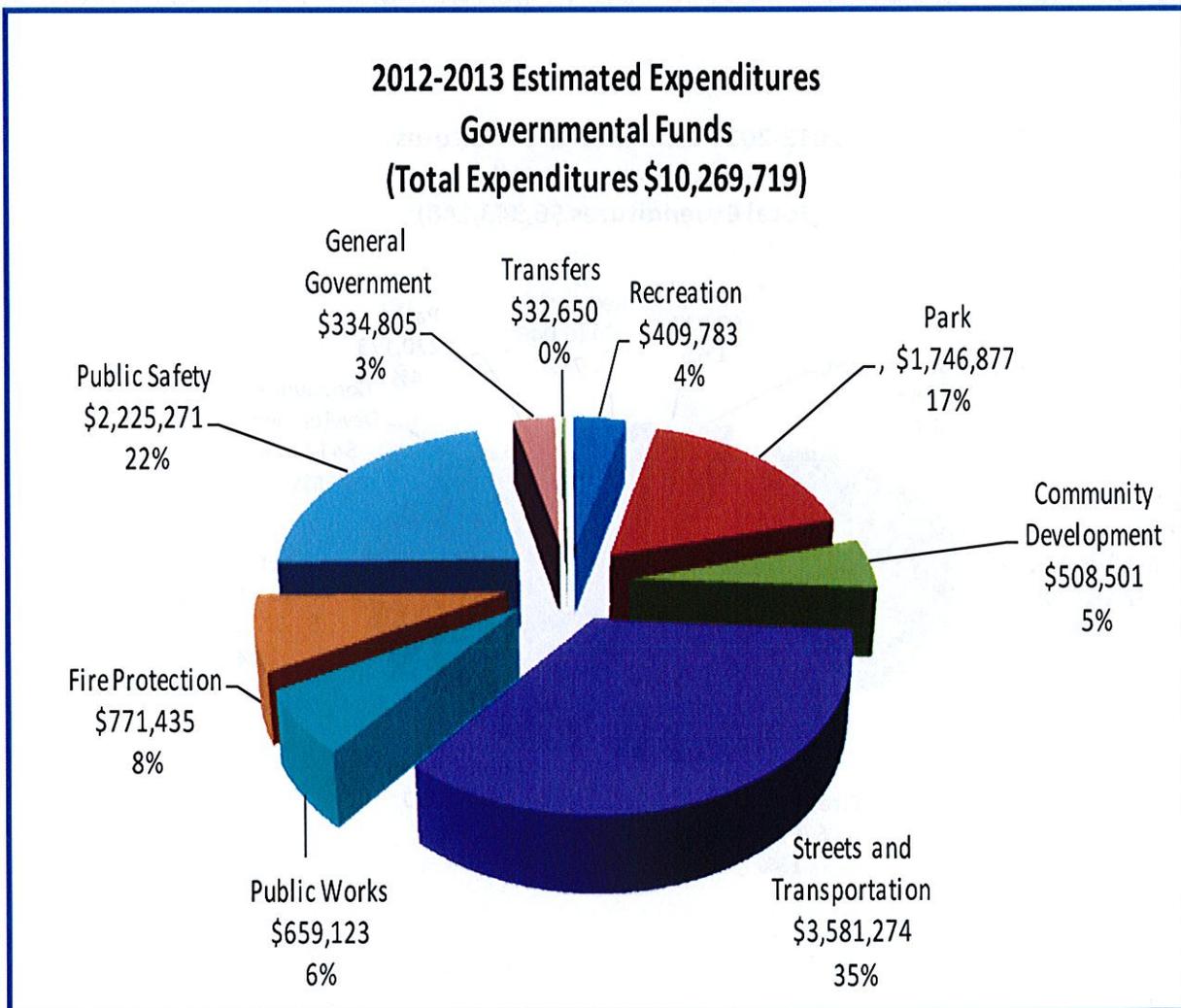
# Budget Summary

## Governmental Funds Summary of Estimated Sources and Expenditures



# Budget Summary

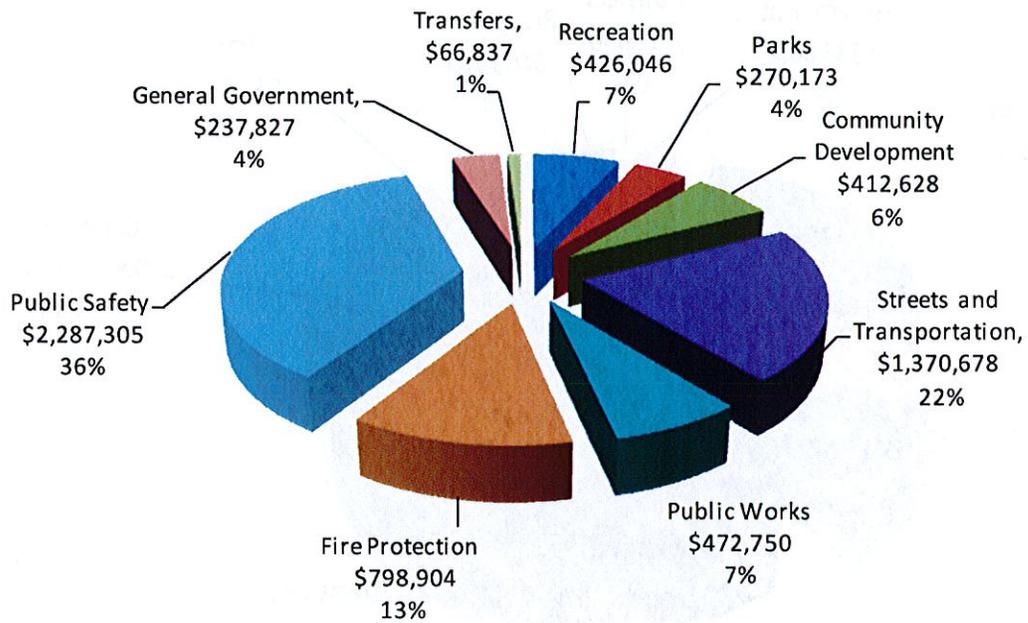
## Governmental Funds Summary of Estimated Sources and Expenditures



# Budget Summary

## Governmental Funds Summary of Estimated Sources and Expenditures

**2013-2014 Estimated Expenditures  
Governmental Funds  
(Total Expenditures \$6,343,148)**



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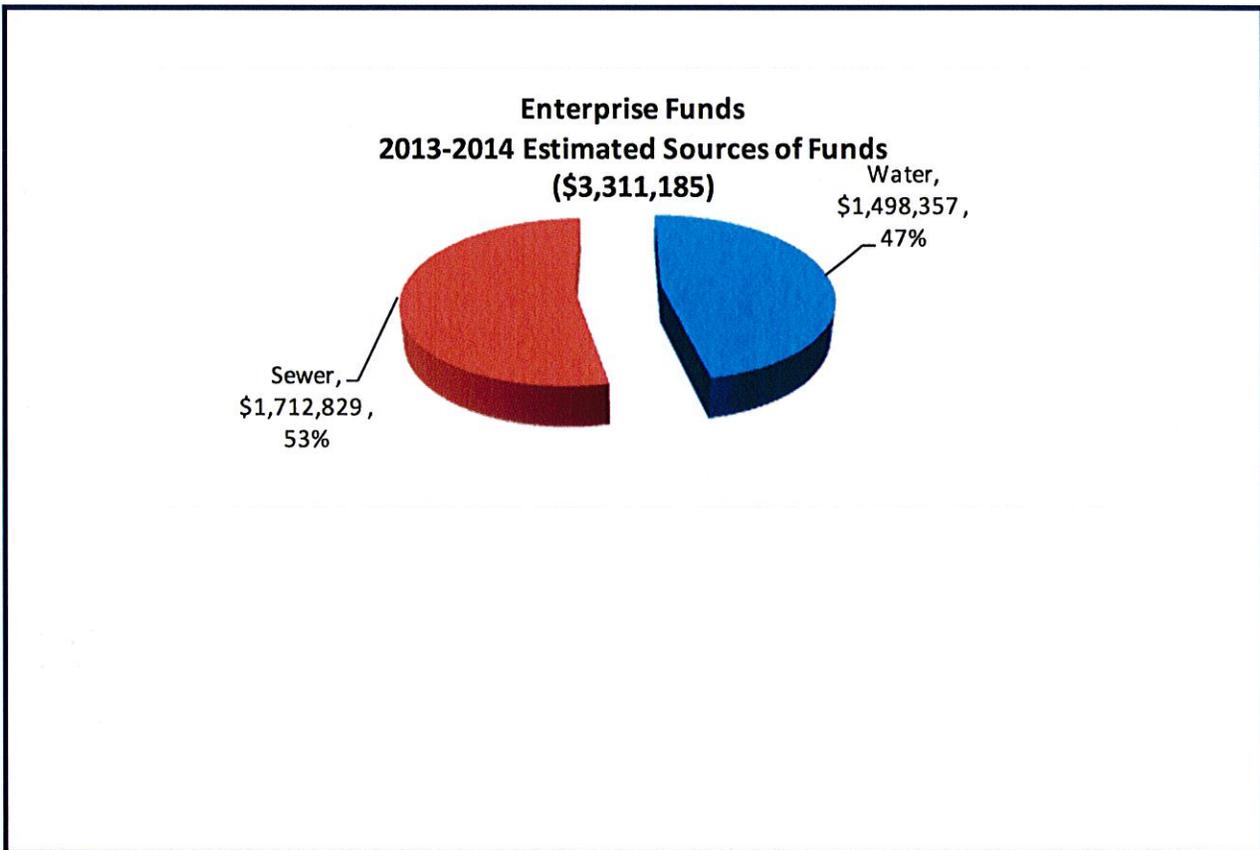
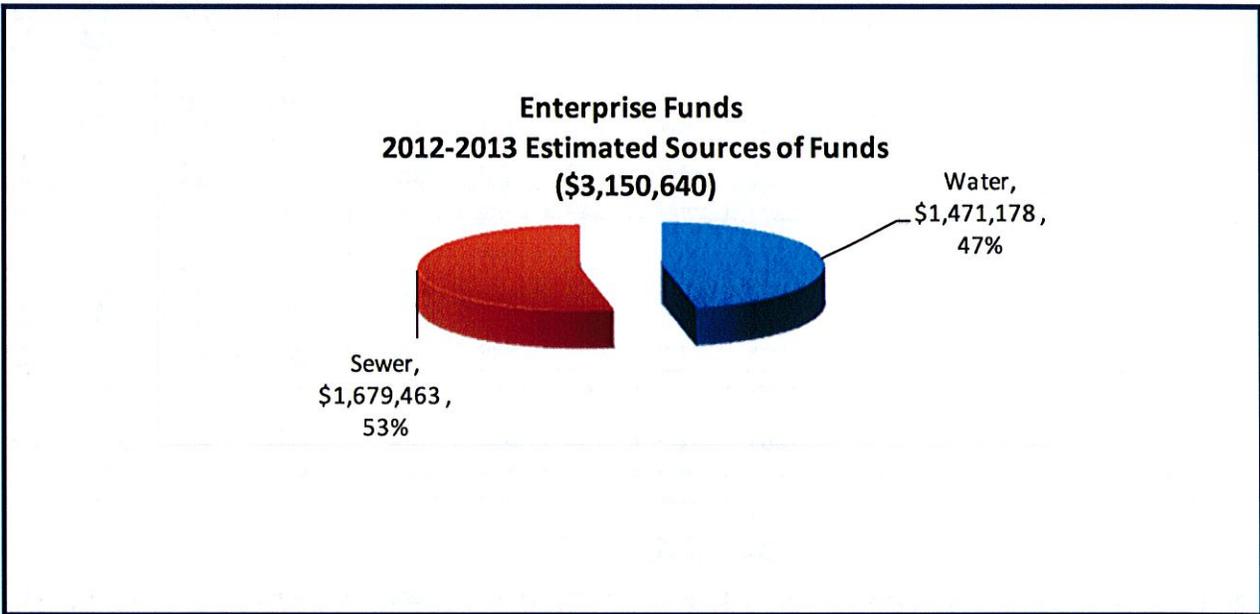
Governmental Funds  
 2010-2014 Summary of Estimated Financial Sources and Uses  
 (For Budgetary Purposes Only)

	General Fund					Special Revenue Funds				
	2010 Actual	2011 Actual	2012 Estimate	2013 Budget	2014 Budget	2010 Actual	2011 Actual	2012 Estimate	2013 Budget	2014 Budget
<b>Financial Sources:</b>										
Property Taxes	\$ 539,322	\$ 637,141	\$ 643,612	\$ 649,949	\$ 658,317	\$ 188,860	\$ 188,446	\$ 195,278	\$ 195,278	\$ 195,278
Property Tax in Lieu of VLF	500,924	449,283	445,184	449,836	454,132	-	-	-	-	-
Property Taxes in Lieu of Sales Tax	51,603	74,074	94,279	117,672	118,849	-	-	-	-	-
Sales and Use Taxes	242,257	295,215	335,538	401,189	439,678	-	-	-	-	-
Other Taxes	845,310	1,265,424	1,311,624	1,318,717	1,323,231	452,035	436,398	408,087	491,725	494,739
Service Charges	160,560	137,808	103,386	97,850	98,100	-	-	-	-	-
Fines and Penalties	-	53	-	-	-	11,422	11,472	8,000	6,000	6,000
Rents and Concessions	38,875	39,251	38,500	38,500	38,500	-	-	-	-	-
Interest	4,318	2,870	3,000	3,000	3,000	24,351	26,947	157,930	26,802	26,727
Licenses and Permits	80,441	160,566	78,880	71,450	117,031	-	-	-	-	-
Grants	2,453	495	1,500	8,000	8,000	754,650	672,067	1,012,377	4,069,421	1,303,117
Impact Fees	-	-	-	-	-	-	-	-	-	-
All other Revenues	17,277	88,376	365,147	313,746	259,033	93,844	104,290	408,034	91,931	91,933
<b>Total Estimated Financial Sources</b>	<b>\$ 2,983,340</b>	<b>\$ 3,140,737</b>	<b>\$ 3,420,560</b>	<b>\$ 3,469,707</b>	<b>\$ 3,517,668</b>	<b>\$ 1,523,063</b>	<b>\$ 1,439,578</b>	<b>\$ 2,185,688</b>	<b>\$ 4,801,257</b>	<b>\$ 2,117,794</b>
<b>Expenditures</b>										
General Government	\$ 205,278	\$ 213,161	\$ 239,255	\$ 228,805	\$ 235,691	\$ -	\$ -	\$ 88,863	\$ 170,427	\$ 81,833
Public Safety	1,748,304	1,720,085	1,687,173	2,000,844	2,205,484	150,192	230,633	-	-	-
Fire Protection	410,741	458,628	790,359	771,435	788,904	24,447	-	5,000	5,000	5,000
Public Works	342,773	224,200	258,458	254,123	277,308	473	838	-	5,000	-
Streets and Transportation	-	-	-	-	-	1,448,223	588,125	1,621,854	3,147,158	1,370,578
Community Development	417,585	350,481	487,684	327,897	311,883	365,632	28,868	151,830	178,104	100,646
Debt Service	-	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	285,372	245,455	269,144	1,110,417	260,873
Recreation	216,795	135,314	153,341	151,885	168,149	388,941	228,787	250,001	257,899	257,899
<b>Total Budget</b>	<b>\$ 3,343,478</b>	<b>\$ 3,102,069</b>	<b>\$ 3,626,270</b>	<b>\$ 3,732,789</b>	<b>\$ 3,997,515</b>	<b>\$ 2,861,479</b>	<b>\$ 1,320,726</b>	<b>\$ 2,386,942</b>	<b>\$ 4,889,004</b>	<b>\$ 2,076,727</b>
<b>General Contingencies and Reserves</b>										
<b>Total Use of Resources</b>	<b>\$ 3,343,478</b>	<b>\$ 3,102,069</b>	<b>\$ 3,626,270</b>	<b>\$ 3,732,789</b>	<b>\$ 3,997,515</b>	<b>\$ 2,661,479</b>	<b>\$ 1,320,726</b>	<b>\$ 2,386,942</b>	<b>\$ 4,889,004</b>	<b>\$ 2,076,727</b>
<b>Net Increase (Decrease) in Fund Balance</b>	<b>\$ (760,137)</b>	<b>\$ 38,667</b>	<b>\$ (205,709)</b>	<b>\$ (263,082)</b>	<b>\$ (479,647)</b>	<b>\$ (1,138,416)</b>	<b>\$ 118,852</b>	<b>\$ (201,255)</b>	<b>\$ 32,253</b>	<b>\$ 41,068</b>
<b>Fund Balance July 1</b>	<b>2,173,122</b>	<b>1,423,074</b>	<b>1,528,278</b>	<b>1,324,587</b>	<b>1,190,857</b>	<b>2,160,197</b>	<b>1,066,282</b>	<b>1,259,519</b>	<b>1,117,408</b>	<b>1,207,682</b>
<b>Adjustments</b>										
Transfers In	10,089	63,535	5,000	129,372	73,372	169,605	104,358	99,076	90,671	97,560
Transfers Out	-	-	-	-	-	(125,103)	(29,873)	(39,932)	(32,650)	(32,650)
<b>Fund Balance June 30</b>	<b>\$ 1,423,074</b>	<b>\$ 1,525,276</b>	<b>\$ 1,324,567</b>	<b>\$ 1,190,857</b>	<b>\$ 784,562</b>	<b>\$ 1,068,282</b>	<b>\$ 1,259,519</b>	<b>\$ 1,117,408</b>	<b>\$ 1,207,682</b>	<b>\$ 1,313,659</b>



# Budget Summary

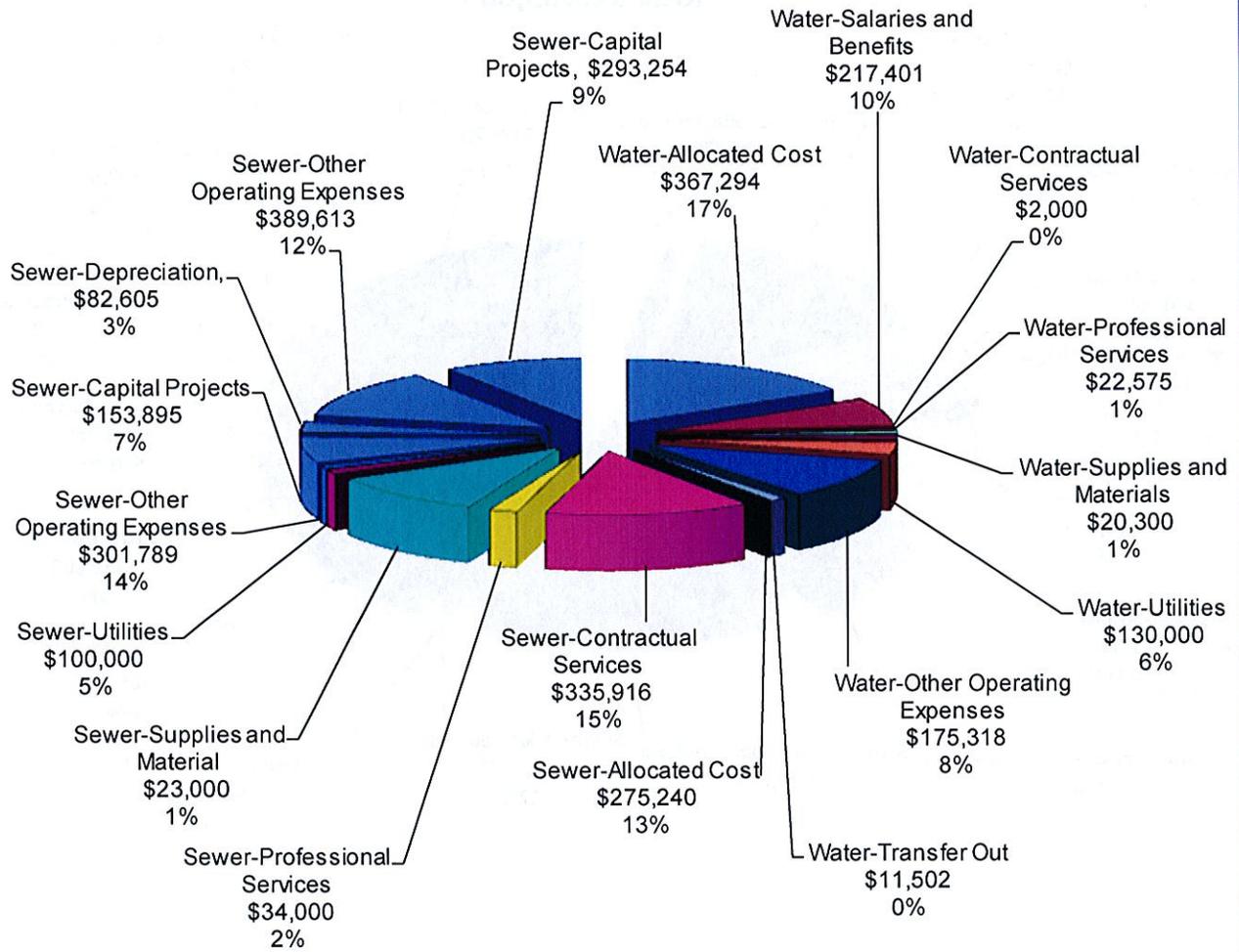
## Enterprise Funds Summary of Revenues and Expenditures



# Budget Summary

## Enterprise Funds Summary of Revenues and Expenditures

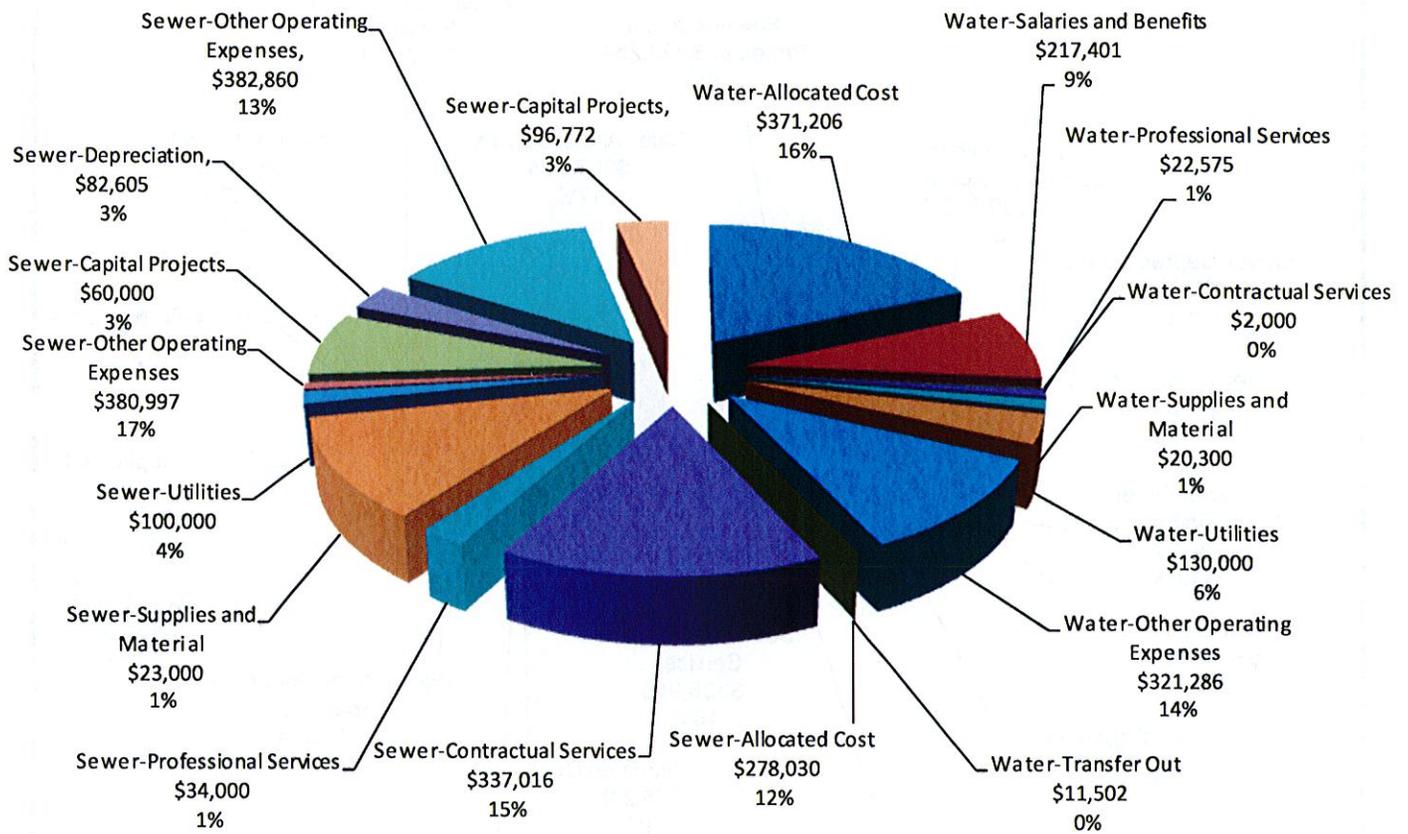
### Enterprise Funds 2012-2013 Estimated Expenditures (Total \$3,146,951)



# Budget Summary

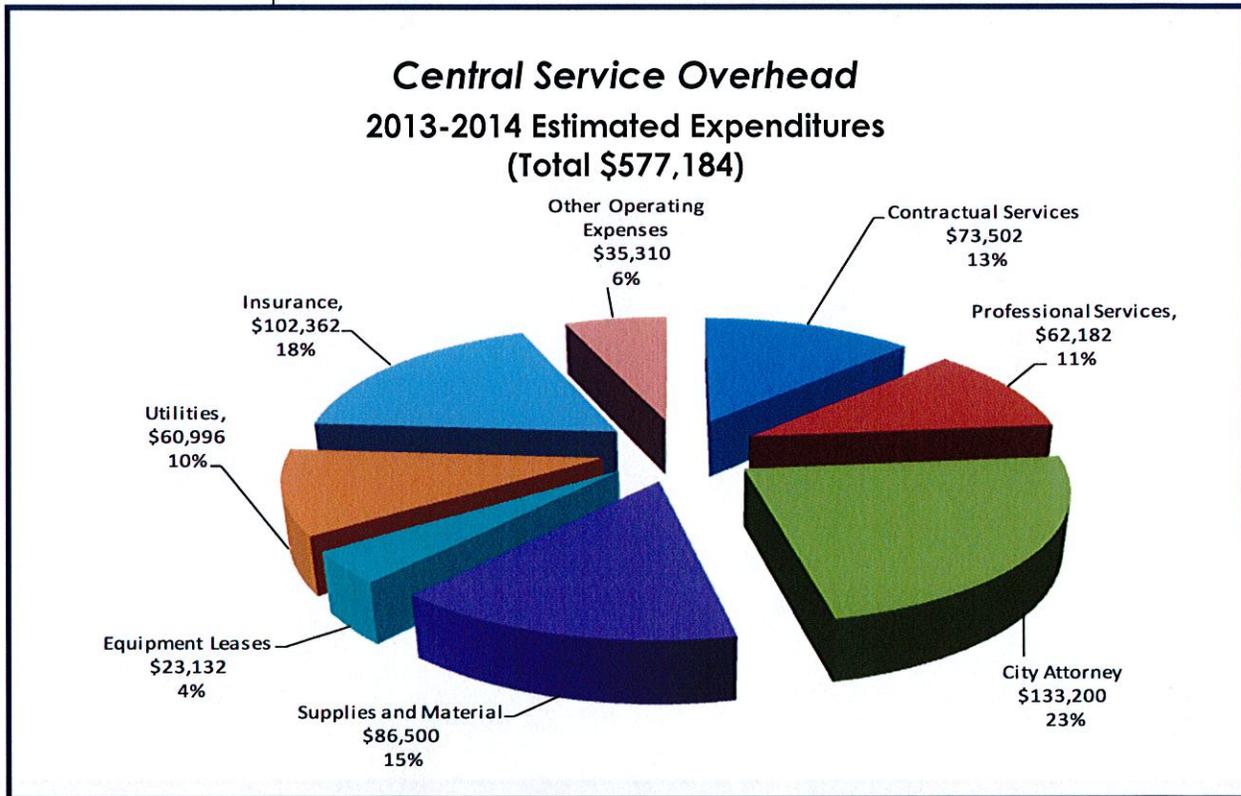
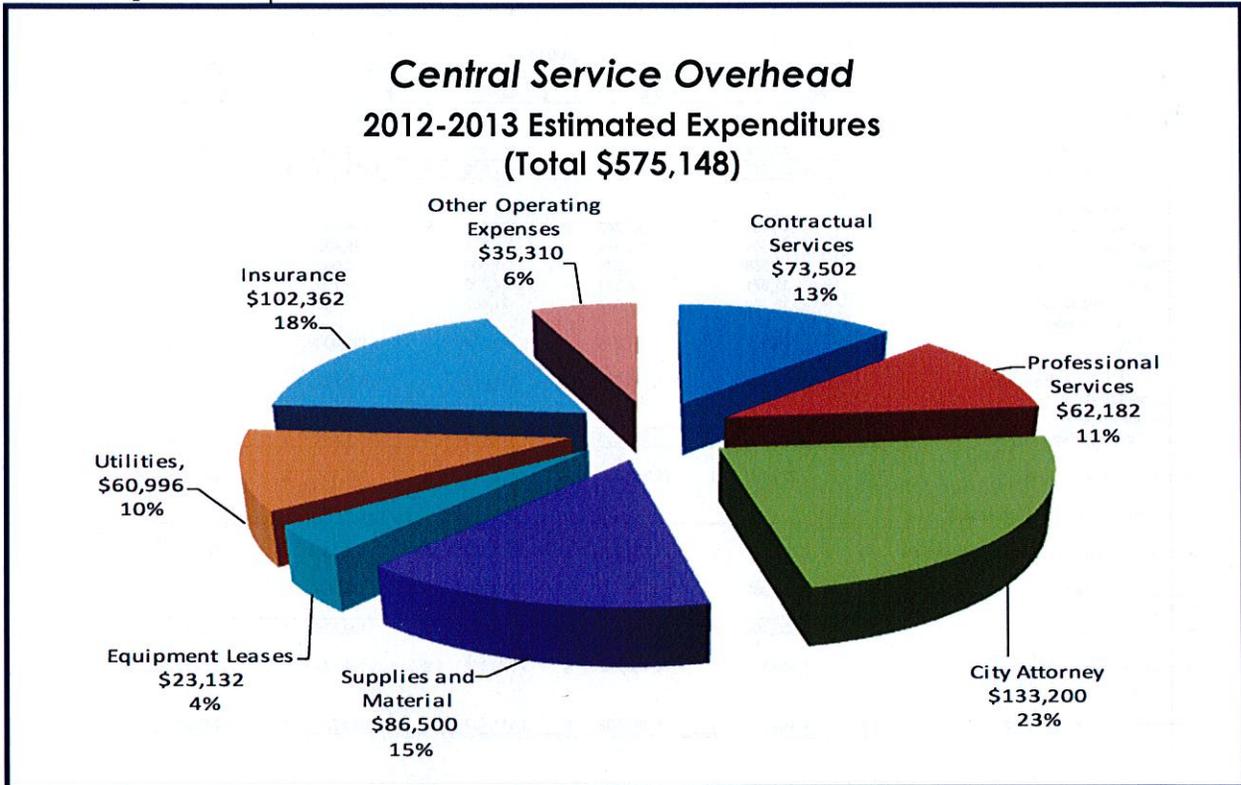
## Enterprise Funds Summary of Revenues and Expenditures

### Enterprise Funds 2013-2014 Estimated Expenditures (Total \$2,965,689)



# Budget Summary

## Central Service Overhead Estimated Expenditures



**Enterprise Funds  
2010-2014 Summary of Estimated Revenues, Expenses  
and Changes in Retained Earnings**

(For Budgetary Purposes Only)

	Water Fund				
	2010 Actual	2011 Actual	2012 Estimate	2013 Budget	2014 Budget
<b>Operating Revenues</b>					
Charges for Services	\$ 997,262	\$ 1,042,596	\$ 1,026,048	\$ 1,358,930	\$ 1,386,109
Other Revenues	34,114	156,472	115,560	94,078	94,078
<b>Total Operating Revenues</b>	<b>\$ 1,031,377</b>	<b>\$ 1,199,068</b>	<b>\$ 1,141,639</b>	<b>\$ 1,453,008</b>	<b>\$ 1,480,187</b>
<b>Operating Expenses</b>					
Allocated Cost	\$ 346,161	\$ 391,242	\$ 435,888	\$ 516,617	\$ 548,374
Salaries and Benefits	139,901	223,924	265,813	228,435	237,668
Contractual Services	1,568	2,625	1,000	2,000	2,000
Professional Services	11,671	63,348	14,800	26,700	26,700
Supplies and Material	14,180	27,627	31,403	41,700	31,600
Equipment Leases	-	-	-	-	-
Utilities	106,937	91,074	92,812	100,000	100,000
Insurance	-	-	-	-	-
Other Operating Expenses	80,791	1,683,024	292,660	320,720	326,822
Depreciation	51,047	67,732	-	-	-
Capital Projects	-	2,259	-	35,680	-
<b>Total Operating Expenses</b>	<b>\$ 752,255</b>	<b>\$ 2,552,856</b>	<b>\$ 1,134,375</b>	<b>\$ 1,271,853</b>	<b>\$ 1,273,165</b>
<b>Operating Income (Loss)</b>	<b>\$ 279,122</b>	<b>\$ (1,353,788)</b>	<b>\$ 7,263</b>	<b>\$ 181,155</b>	<b>\$ 207,023</b>
<b>Non-Operating Revenues(Expenses)</b>					
<b>Income(Loss) before Operating Transfers</b>	<b>\$ 279,122</b>	<b>\$ (1,353,788)</b>	<b>\$ 7,263</b>	<b>\$ 181,155</b>	<b>\$ 207,023</b>
Operating Transfers In	2,355,983	-	17,671	18,169	18,169
Operating Transfers Out	-	-	-	-	-
<b>Net Income(Loss)</b>	<b>\$ 2,635,104</b>	<b>\$ (1,353,788)</b>	<b>\$ 24,935</b>	<b>\$ 199,325</b>	<b>\$ 225,192</b>
<b>Retained Earnings July 1</b>	<b>1,805,186</b>	<b>4,440,290</b>	<b>\$ 3,086,502</b>	<b>\$ 3,111,437</b>	<b>\$ 3,310,762</b>
Adjustments					
<b>Retained Earnings June 30</b>	<b>\$ 4,440,290</b>	<b>\$ 3,086,502</b>	<b>\$ 3,111,437</b>	<b>\$ 3,310,762</b>	<b>\$ 3,535,954</b>

Sewer Fund				
2010 Actual	2011 Actual	2012 Estimate	2013 Budget	2014 Budget
\$ 1,208,246	\$ 1,330,457	\$ 1,593,795	\$ 1,668,311	\$ 1,701,677
6,457	1,058	3,235	3,235	3,235
\$ 1,214,703	\$ 1,331,515	\$ 1,597,030	\$ 1,671,546	\$ 1,704,912
\$ 263,165	\$ 283,660	\$ 397,699	\$ 435,602	\$ 453,263
-	64,261	51,271	61,066	64,315
325,188	328,491	335,255	340,000	340,000
24,042	16,576	34,500	40,083	40,081
2,678	9,445	11,000	21,000	21,000
-	-	-	-	-
98,999	194,196	211,875	211,875	211,875
-	-	-	-	-
55,612	200,135	442,516	389,613	382,860
64,167	82,605	82,605	82,605	82,605
-	-	43,000	293,254	96,772
\$ 833,852	\$ 1,179,359	\$ 1,609,721	\$ 1,875,098	\$ 1,692,771
\$ 380,852	\$ 152,156	\$ (12,691)	\$ (203,552)	\$ 12,141
\$ 380,852	\$ 152,156	\$ (12,691)	\$ (203,552)	\$ 12,141
1,409,853	-	7,917	7,917	7,917
\$ 1,790,705	\$ 152,156	\$ (4,774)	\$ (195,635)	\$ 20,058
2,722,514	4,513,218	4,665,374	4,660,600	4,464,965
\$ 4,513,218	\$ 4,665,374	\$ 4,660,600	\$ 4,464,965	\$ 4,485,023

Total Enterprise Funds				
2010 Actual	2011 Actual	2012 Estimate	2013 Budget	2014 Budget
\$ 2,205,509	\$ 2,373,053	\$ 2,619,843	\$ 3,027,241	\$ 3,087,786
40,571	157,529	118,825	97,313	97,313
\$ 2,246,080	\$ 2,530,582	\$ 2,738,668	\$ 3,124,554	\$ 3,185,099
\$ 609,325	\$ 674,902	\$ 833,587	\$ 952,220	\$ 1,001,637
139,901	288,175	317,083	289,501	301,983
325,755	331,116	336,255	342,000	342,000
35,713	79,924	49,300	66,783	66,781
16,858	37,072	42,403	62,700	52,600
-	-	-	-	-
205,936	285,270	304,687	311,875	311,875
-	-	-	-	-
136,403	1,883,159	735,177	710,333	709,682
115,215	150,337	82,605	82,605	82,605
-	2,259	43,000	328,934	96,772
\$ 1,586,107	\$ 3,732,215	\$ 2,744,096	\$ 3,146,951	\$ 2,965,935
\$ 659,974	\$ (1,201,632)	\$ (5,428)	\$ (22,396)	\$ 219,164
\$ 659,974	\$ (1,201,632)	\$ (5,428)	\$ (22,396)	\$ 219,164
3,765,835	-	25,588	26,086	26,086
\$ 4,425,809	\$ (1,201,632)	\$ 20,160	\$ 3,690	\$ 245,250
4,506,468	8,953,508	7,751,876	7,772,036	7,775,726
\$ 8,953,508	\$ 7,751,876	\$ 7,772,036	\$ 7,775,726	\$ 8,020,977

# Budget Summary

## City Wide Position Changes

### Mid Year Adjustments 2010-2012

Community Development Director	-1.00
Management Analyst/Grants	-1.00
Recreation Coordinator	-1.00
Police Lieutenant	-1.00
Police Sergeant	1.00
Police Corporal	1.00
Police Officer	-1.00

### Budgeted General Fund Positions Added 2012-2013

Records Clerk I	1.00
Management Analyst-Finance	1.00
Management Analyst-City Manager	1.00
Management Analyst-Admin. Services	1.00
Accounting Technician	1.00

### Budgeted General Fund Positions Added 2013-2014

Police Officer	1.00
----------------	------

### Budgeted General Fund Positions Deleted 2012-2013

Police Lieutenant	-1.00
Community Development Director	-1.00
Management Analyst/Grants	-1.00
Records Clerk II	-1.00
Admin. Assistant-Finance	-1.00
Executive Secretary-City Manager	-1.00

### Budgeted General Fund Positions Deleted 2012-2013

None

## City Debt

Cities have three (3) choices in financing operations and funding public facilities:

1. Pay as you go
2. Debt Financing
3. Public/Private ventures

The City of Winters has adopted Capital Financing and Debt Management policies that establish guidelines for issuing and managing debt capacity for the City. The City will consider issuing long-term obligations only under the conditions outlined in this policy. The Capital Financing

# Budget Summary

## City Debt

and Debt Management policy is located in the Policy section of this document.

### Debt Outstanding Year End 2008-2012

	2010	2011	2012	2013	2014
2004 Community Development Tax Allocation Bonds	\$ 6,090,000	\$ 5,860,000	\$ 5,625,000	\$ 5,385,000	\$ 5,140,000
2007 Community Development Tax Allocation Bonds	11,215,000	10,975,000	10,725,000	10,465,000	10,195,000
2007 Water Revenue Bonds	3,810,000	3,810,000	3,730,000	3,645,000	3,555,000
2007 Sewer Revenue Bonds	4,495,000	4,495,000	4,400,000	4,300,000	4,195,000
	<u>\$ 25,610,000</u>	<u>\$ 25,140,000</u>	<u>\$ 24,480,000</u>	<u>\$ 23,795,000</u>	<u>\$ 23,085,000</u>

### Annual Debt Service Requirement

	Annual Debt Service Requirement			
	2004 Tax Allocation Bonds	2007 Tax Allocation Bonds	2007 Water Revenue Bonds	2007 Sewer Revenue Bonds
2012/2013	478,179	739,860	245,534	290,653
2013/2014	475,720	739,260	246,646	292,270
2014/2015	379,265	581,460	244,643	288,766
2015/2016	383,782	576,660	246,509	290,124
2016/2017	382,749	552,360	243,231	291,241
2017/2018	381,279	548,523	244,756	292,054
2018/2019	3,793,584	569,085	246,001	287,659
2019/2020	381,479	578,785	246,969	288,064
beyond 2020	2,262,443	15,146,440	4,373,196	5,179,056
Total Principal and Interest	8,918,480	20,032,433	6,337,484	7,499,885
Less Interest	(3,293,480)	(9,307,433)	(2,607,484)	(3,099,885)
Total Principal	<u>\$ 5,625,000</u>	<u>\$ 10,725,000</u>	<u>3,730,000</u>	<u>4,400,000</u>

The 2004 Tax Allocation Bonds were issued February 2004. The bonds provided funds to aid in the financing of redevelopment in the Winters Community Development Agency Project Area. The bonds are special obligations of

## Budget Summary

### City Debt

the Community Development Agency and are payable as to principal and interest exclusively from the pledged tax revenues of the agency. The interest rate is variable from 2% to 4.63% and is payable semi-annually on March 1 and September 1.

The 2007 Tax Allocation Bonds were issued in June 2007. The bonds are providing funds to aid in the financing of redevelopment in the Winters Community Development Agency project area. The bonds are special obligations of the Community Development Agency and are payable as to principal and interest exclusively from the pledged tax revenues of the agency. The interest rate is variable from 3.55% to 4.71% and is payable semi-annually on March 1 and September 1.

With the dissolution of the Winters Community Development Agency, the bond debt service will be paid by the City of Winters as Successor Agency to the Dissolved Winters Community Development Agency. The bond debt service will continue to be paid from the tax revenues of the area that comprised the former Community Development Agency, and the general fund, nor any other fund of the City of Winters will be responsible for the payment of the former Community Development Agency's debt service.

The 2007 Water and Sewer Revenue bonds were issued in September 2007. The bonds are providing funds to aid in the financing of water and sewer infrastructure repair and replacement as well as extension of the infrastructure from its current terminus to I-505. The interest rate is variable.

# Budget Summary

## City Debt

### Compliance with Capital Financing and Debt Management Policy 2012-2013

The City of Winters Fiscal policies, adopted on June 30, 2003, and updated on April 18, 2006 require that General Fund Debt service payments will not exceed 10% of General Fund revenues. The General Fund Debt service is zero, and therefore the City has not exceeded its policy on debt capacity. The 2004 and 2007 Tax Allocation Bonds are paid with the Redevelopment Tax Increment and the 2007 Water and Sewer Revenue Bonds are paid by Water and Sewer Enterprise Revenue.

#### Computation of Compliance with Debt Capacity Policy

Total General Fund Budgeted Revenues	<u>\$3,469,707</u>
10% of Budgeted Revenues	\$346,971
Less General Fund Supported Debt Service	<u>-</u>
Policy Debt Capacity	<u>\$346,971</u>

### Compliance with Capital Financing and Debt Management Policy 2013-2014

The City of Winters Fiscal policies, adopted on June 30, 2003, and updated on April 18, 2006, require that General Fund Debt service payments will not exceed 10% of General Fund revenues. The General Fund Debt service is zero, and therefore the City has not exceeded its policy on debt capacity. The 2004 and 2007 Tax Allocation Bonds are paid with the Redevelopment Tax Increment and the 2007 Water and Sewer Revenue Bonds are paid by Water and Sewer Enterprise Revenue.

#### Computation of Compliance with Debt Capacity Policy

Total General Fund Budgeted Revenues	<u>\$3,517,868</u>
10% of Budgeted Revenues	\$ 351,787
Less General Fund Supported Debt	<u>-</u>
Policy Debt Capacity	<u>\$ 351,787</u>

# Budget Summary

## City Debt

### **Legal Debt Limit Margin**

Under California State Law, the City of Winters has a legal debt limitation not to exceed 15% of the total assessed value of the taxable property within the City limits. In accordance with California Government Code Section 4305, only the City's general obligation bonds are subject to the legal debt limit. With the payment in full of the 1979 General Obligation bonds in June 2007 the City is not at risk of exceeding it legal debt limit;

### **Computation of Legal Debt Margin as of June 30, 2012**

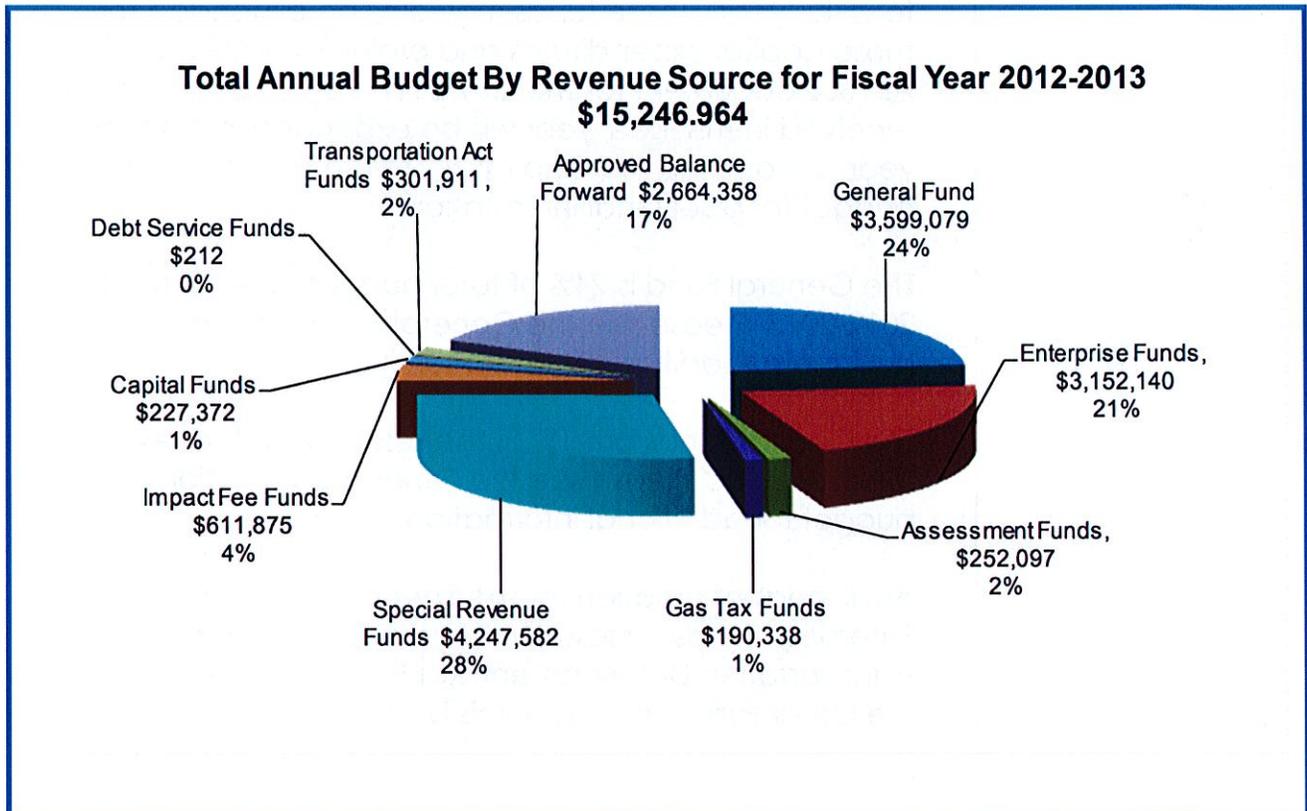
Assessed Valuation (Net)	<u>\$ 421,099,025</u>
Debt Limit of 15% of Assessed Value	<u>63,164,854</u>
Less Outstanding Debt Subject to Debt Limit	-
Debt Margin Available	<u>\$ 63,164,854</u>

### **Legal Debt Limit Margin**

Under California State Law, the City of Winters has a legal debt limitation not to exceed 15% of the total assessed value of the taxable property within the City limits. In accordance with California Government Code Section 4305, only the City's general obligation bonds are subject to the legal debt limit. With the payment in full of the 1979 General Obligation bonds in June 2007 the City is not at risk of exceeding it legal debt limit;

### **Computation of Legal Debt Margin as of June 30, 2013**

Assessed Valuation (Net)	<u>\$ 425,310,015</u>
Debt Limit of 15% of Assessed Value	<u>63,796,502</u>
Less Outstanding Debt Subject to Debt Limit	-
Debt Margin Available	<u>\$ 63,796,502</u>



### Summary of Total Revenue Sources for Fiscal 2012-2013

The revenue sources chart above reflects all expected revenues to be received as well as existing resources needed to fund anticipated expenditures for 2012-2013.

The net Approved Balance Forward is 17% of the total budget and represents prior year fund balances being designated for expenditure for 2012-2013. Funds that are expending prior year accumulated fund balance include the General Fund, Sewer O & M Fund, Capital Funds, Housing Fund, and The Successor Agency to the Dissolved Redevelopment Agency Funds. Information on the expenditure of fund balances will be included in the department and funds that utilize the fund balance as part of the spending plan for that fund and department.

## Budget Summary

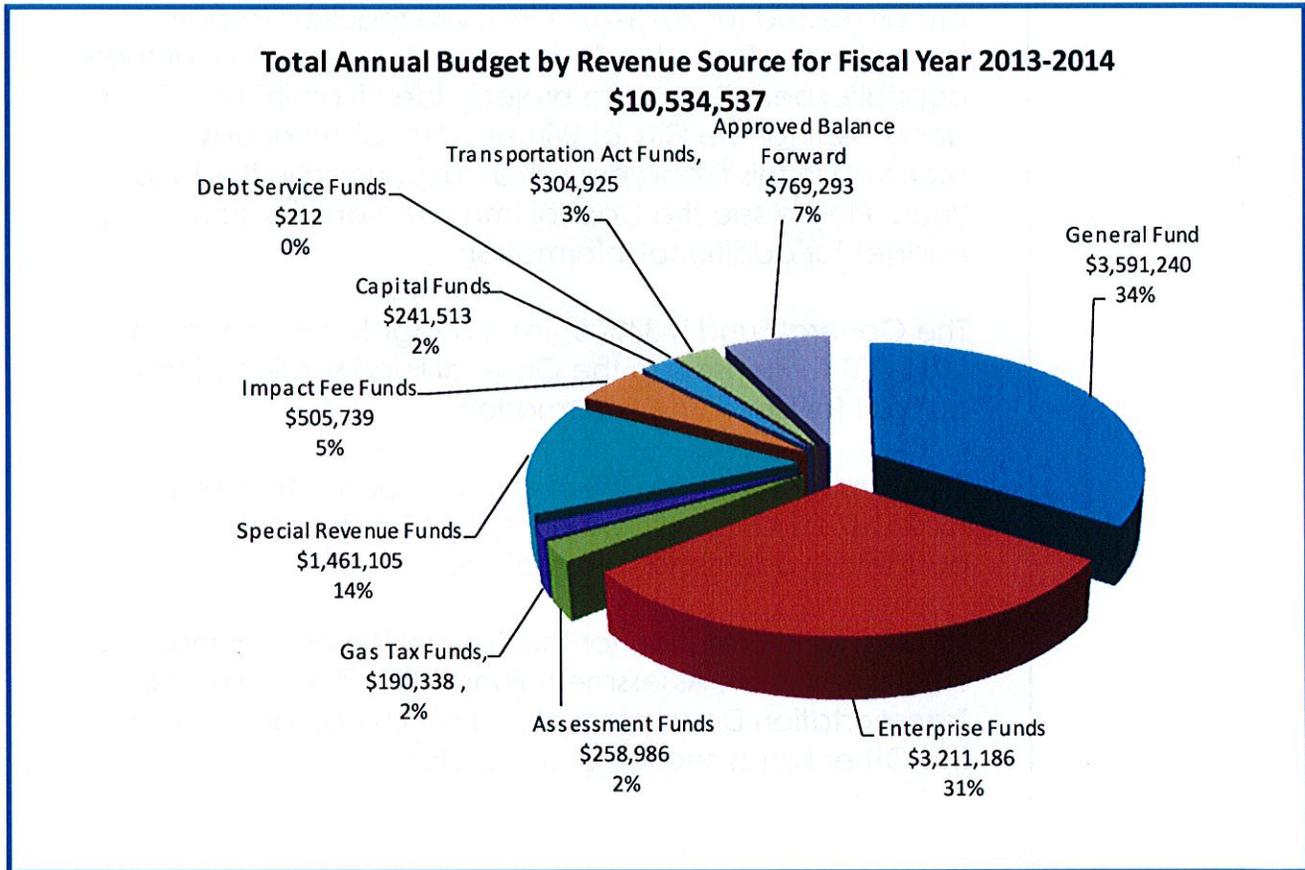
### Revenue Summary

The Impact Fee Funds, which are collected from developers, are 4% of budgeted revenues. Only one project is projected that will be required to pay impact fees this year. These funds may only be expended for those capital expenditures and projects identified in the AB1600 document for the City of Winters. Not all revenues received in this fiscal year will be expended in this fiscal year. Please see the Capital Improvement Section of this budget for additional information.

The General Fund is 24% of total budgeted revenues for 2012-2013. Please see the General Fund section of this budget for additional information.

The Capital Funds are 1% of the total budgeted revenues for 2012-2013. Please see the Other Funds section of this budget for additional information.

Additional information for the Special Revenue Funds, the Enterprise Funds, Assessment Funds, Gas Tax Funds and Transportation Development Act Funds can be found in the Other Funds section of this budget.



### Summary of Total Revenue Sources for Fiscal 2013-2014

The revenue sources in the chart above reflect all expected revenues to be received as well as required existing resources need to fund anticipated expenditures for the Fiscal year 2013-2014.

The net Approved balance forward is 7% of the total budget, and represents prior year fund balances being designated for expenditures in 2013-2014 for the General Fund, and Successor to the Dissolved Redevelopment Agency Funds. Information on the expenditure of fund balances will be included in the department and funds that utilize the fund balance as part of the spending plan for that fund and department.

## Budget Summary

### Revenue Summary

The Impact Fee Funds, which are collected from developers, are 5% of budgeted revenues. Two projects are projected for 2013-2014 that are required to pay impact fees. These funds may only be expended for those capital expenditures and projects identified in the AB1600 document for the City of Winters. Not all revenues received in this fiscal year will be expended in this fiscal year. Please see the Capital Improvement Section of this budget for additional information.

The General Fund is 34% of total budgeted revenues for 2013-2014. Please see the General Fund section of this budget for additional information.

The Capital Funds are 2% of the total budgeted revenues for 2013-2014. Please see the Other Funds section of this budget for additional information.

Additional information for the Special Revenue Funds, the Enterprise Funds, Assessment Funds, Gas Tax funds and Transportation Development Act Funds can be found in the Other Funds section of this budget.

# Budget Summary

## Revenue Summary

### *Budget Year Resource Comparison*

#### Revenue Summary

Fund	Budget 2010-2011	Budget 2011-2012	Budget 2012-2013	% Change	Budget 2013-2014	% Change
General Fund	\$ 3,398,858	\$ 3,304,598	\$ 3,599,079	9%	\$ 3,591,240	0%
Enterprise Funds	\$ 2,356,629	\$ 2,521,166	\$ 3,152,140	25%	\$ 3,211,186	2%
Assessment Funds	\$ 235,173	\$ 236,335	\$ 252,097	7%	\$ 258,986	3%
Gas Tax Funds	\$ 119,383	\$ 119,383	\$ 190,338	59%	\$ 190,338	0%
Special Revenue Funds	\$ 3,077,271	\$ 442,989	\$ 4,247,582	859%	\$ 1,461,105	-66%
Impact Fee Funds	\$ 823,299	\$ 499,298	\$ 611,875	23%	\$ 505,739	-17%
Capital Funds	\$ 186,522	\$ 78,394	\$ 227,372	190%	\$ 241,513	6%
Redevelopment Funds	\$ 1,819,282	\$ 1,829,322	\$ -	-100%	\$ -	0%
Debt Service Funds	\$ 275	\$ 275	\$ 212	-23%	\$ 212	0%
Transportation Act Funds	\$ 221,777	\$ 217,341	\$ 301,911	39%	\$ 304,925	1%
Total Revenues	\$ 12,238,469	\$ 9,349,102	\$ 12,582,606	35%	\$ 9,765,244	-22%
Approved Balance Forward	\$ 13,405,758	\$ 2,445,388	\$ 2,664,358	9%	\$ 769,293	-71%
Total Sources	\$ 25,644,227	\$ 11,794,490	\$ 15,246,964	29%	\$ 10,534,537	-31%

### Budget Year Resource Comparison

The Fiscal Year 2012-2013 Revenue Budget is 29% higher than the 2011/2012 budget. This is due to the expected increase in Sales Tax Collections from a new retail operation that is expected to open in August 2012, creating additional revenues for the General Fund, The Enterprise Fund Revenues are expected to be higher than in 2011/2012 due to the conversion to consumption based (metered) billing for water usage. Assessment Fund revenues are budgeted higher than the prior year due to the addition of a 74 unit apartment complex that will be subject to the City Wide Assessment for the first time in 2012-2013. Much of the revenue received in the Impact Fee Funds will be expended over a period of years, not in a single year. More information on these projects can be found in the Capital Improvement Section of this budget.

The Fiscal Year 2013-2014 Revenue Budget is 31% lower than that projected for 2012-2013. The General fund is projected to have a no change in revenues.

## **Budget Summary**

Special Revenue Funds are projected to have a decrease in revenues due to the one time nature of grants. Impact fee funds are projected to slight increase in 2013-2014 due to the projected development of two properties during the 2013-2014 fiscal year. Fund Balance forward used in 2013-2014 will be significantly less than that used in 2012-2013 due to the fact that the projects utilizing the fund balances will be completed, and the grant funding, and accumulated fund balance will be substantially expended.

### **Revenue Summary**

The Revenue Detail Summary below shows the 2009/2010 actual, 2010/2011 actual revenues, 2011/2012 estimated revenues and the 2012/2013 and 2013/2014 budgeted revenues and compares the budgeted amount for 2012/2013 to the estimated amount for 2011/2012 both by actual dollar difference and a percentage difference. The summary also compares the budgeted amount for 2013/2014 to the budgeted amount for 2012/2013 comparing by actual dollar difference and a percentage difference.

# Budget Summary

## Revenue Detail Summary

Sources of Funds	Actual	Actual	Estimated	Proposed	Change From Prior Year		% of All	Cum %	Proposed	Change From Prior Year		% of All	Cum % of
	2009-2010	2010-2011	2011-2012	2012-2013	in \$	in%	Revenue	of Total		2013-2014	in \$	in%	Revenue
<i>General, Special Revenue, Debt Service, Capital and Community Development Agency</i>													
Impact Fees	\$ 727	\$ 962,589	\$ 439	\$ 599,297	\$ 598,858	136361.28%	4.388%	4.39%	\$ 493,262	\$ (106,035)	-17.69%	5.501%	5.50%
Property Tax Increment	1,905,961	1,610,358	1,626,462	1,706,722	\$ 80,260	4.93%	12.496%	16.88%	1,723,789	\$ 17,067	1.00%	19.223%	24.72%
Property Tax	539,322	637,141	643,512	649,948	\$ 6,435	1.00%	4.759%	21.64%	658,317	\$ 8,369	1.29%	7.341%	32.07%
Property Tax In Lieu of VLF	500,924	449,263	445,184	449,636	\$ 4,452	1.00%	3.292%	24.93%	454,132	\$ 4,496	1.00%	5.064%	37.13%
Property Tax in Lieu of Sales Tax	51,603	74,074	94,279	117,672	\$ 23,393	24.81%	0.862%	25.80%	118,849	\$ 1,177	1.00%	1.325%	38.46%
Federal & State Grants	918,550	621,027	1,025,877	4,152,421	\$ 3,126,544	304.77%	30.403%	56.20%	1,226,117	\$ (2,926,304)	-70.47%	13.673%	52.13%
Devel & Bldg Permitt Fees	80,441	150,566	78,890	71,450	\$ (7,440)	-9.43%	0.523%	56.72%	117,031	\$ 45,581	63.79%	1.305%	53.43%
Motor Vehicle in Lieu	21,071	32,026	6,500	6,500	\$ -	0.00%	0.048%	56.77%	6,500	\$ -	0.00%	0.072%	53.51%
Utility Tax	373,214	664,280	734,401	736,000	\$ 1,599	0.22%	5.389%	62.16%	738,000	\$ 2,000	0.27%	8.230%	61.74%
Muni. Ser. Tax	286,070	286,808	320,000	320,000	\$ -	0.00%	2.343%	64.50%	320,000	\$ -	0.00%	3.569%	65.31%
Sales & Use Tax	242,257	295,215	335,538	401,189	\$ 65,650	19.57%	2.937%	67.44%	439,676	\$ 38,487	9.59%	4.903%	70.21%
Transportation Tax	329,291	289,737	217,341	301,387	\$ 84,046	38.67%	2.207%	69.65%	304,401	\$ 3,014	1.00%	3.395%	73.60%
City Wide Assmt	186,860	188,446	195,278	195,278	\$ -	0.00%	1.430%	71.08%	195,278	\$ -	0.00%	2.178%	75.78%
Interest Revenue	178,478	87,196	208,948	36,632	\$ (172,316)	-82.47%	0.268%	71.34%	36,358	\$ (2,014)	-0.75%	0.405%	76.19%
Franchise Tax	203,985	224,608	199,423	201,417	\$ 1,994	1.00%	1.475%	72.82%	203,431	\$ 2,014	1.00%	2.269%	78.45%
Gas Tax	122,745	183,430	188,726	190,338	\$ 1,612	0.85%	1.394%	74.21%	190,338	\$ -	0.00%	2.123%	80.58%
Service Charges	130,209	94,492	61,266	57,800	\$ (3,466)	-5.66%	0.423%	74.64%	58,050	\$ 250	0.43%	0.647%	81.22%
Project Monitoring Fees	222	85,544	-	34,780	\$ 34,780	0.00%	0.255%	74.89%	41,600	\$ 6,820	19.61%	0.464%	81.69%
Other Sources	411,354	3,372,771	1,099,042	828,171	\$ (270,870)	-24.65%	6.064%	80.95%	731,670	\$ (96,501)	-11.65%	8.159%	89.85%
Recreation & Cultural Events	80,540	97,549	115,370	102,050	\$ (13,320)	-11.55%	0.747%	81.70%	102,050	\$ -	0.00%	1.138%	90.99%
Tot Tax	6,050	6,363	4,000	4,500	\$ 500	12.50%	0.033%	81.73%	5,000	\$ 500	11.11%	0.056%	91.04%
Bus. Lic. Tax	24,847	24,642	21,000	24,000	\$ 3,000	14.29%	0.176%	81.91%	24,000	\$ -	0.00%	0.268%	91.31%
Property Transfer Tax in Lieu Fees	13,234	11,431	10,000	10,000	\$ -	0.00%	0.073%	81.98%	10,000	\$ -	0.00%	0.112%	91.42%
Approved Balance Forward	3,848,392	-	3,955,439	2,460,807	\$ (1,494,632)	-37.79%	18.017%	100.00%	769,293	\$ (1,691,514)	-68.74%	8.579%	100.00%
Total	10,456,345	10,449,557	11,586,916	13,657,996	2,071,080	17.87%	100.00%		8,967,142	\$ (4,690,853)	-34.35%	100.00%	
<i>Enterprise Funds</i>													
Water Fund	3,388,234	1,198,803	1,161,810	1,472,678	310,868	26.76%	44%	43.89%	1,498,357	\$ 25,679	1.74%	46.66%	46.66%
Sewer Fund	2,625,860	1,331,515	1,604,947	1,679,463	74,516	4.64%	50%	93.93%	1,712,829	\$ 33,366	1.99%	53.34%	100.00%
Approved Balance Forward	-	1,201,897	-	203,551	203,551				-	\$ (203,551)		0.00%	100.00%
Total	6,014,094	3,732,215	2,766,757	3,355,691	588,935	21.29%	93.93%		3,211,186	\$ (144,506)	-4.31%	100.00%	
<b>Grand Total All Funds</b>	<b>\$ 16,470,439</b>	<b>\$ 14,181,772</b>	<b>\$ 14,353,673</b>	<b>\$ 17,013,687</b>	<b>2,660,015</b>	<b>18.53%</b>			<b>\$ 12,178,328</b>	<b>\$ (4,835,359)</b>	<b>-28.42%</b>		

Below is a Revenue Summary by Fund for the Fiscal Years 2008/2009 through 2013/2014. The chart shows actual revenues for 2008/2009, 2009/2010 and 2010/2011. It also shows estimated revenues for 2011/2012 and budgeted revenues for 2012/2013 and compares the budgeted amount for 2012/2013 to the estimated amount for 2011/2012 both by actual dollar amount and a percentage difference. It also shows estimated budgeted revenues for 2013/2014 and compares the budget for 2013-2014 to the 2012-2013 budget both by actual dollar and percentage amount.

# Budget Summary

## Revenue Summary by Fund

Fund Title	Actual	Actual	Actual	Estimated	Proposed	Change From Prior Year		Proposed	Change From Prior Year	
	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	In \$	In %	2013-2014	In \$	In %
General Fund	\$ 3,163,162	\$ 2,593,429	\$ 3,141,286	\$ 3,425,560	\$ 3,599,079	\$ 173,519	5%	\$ 3,591,240	\$ (7,839)	0%
Fire Prevention	44	14	8	-	-	-	-	-	-	-
First Time Homebuyer In Lieu	1,816	610	426	-	-	-	-	-	-	-
City Wide Assessment	282,604	295,073	266,047	258,952	252,097	(6,855)	-3%	258,986	\$ 6,890	3%
Flood Assessment District	82	28	19	416	28	(388)	-93%	28	\$ -	0%
Gas Tax Fund	131,180	122,745	183,430	188,726	190,338	1,612	1%	190,338	\$ -	0%
PERS Reserve	1,438	-	-	-	-	-	-	-	-	-
State Cops 1913	99,334	10,149	100,894	100,000	100,000	-	0%	100,000	\$ -	0%
Cops More	30	-	-	-	-	-	-	-	-	-
Traffic Safety	33,464	12,989	10,814	8,800	6,800	(2,000)	-	6,800	\$ -	-
Asset Forfeiture	372	98	796	52	52	-	0%	52	\$ -	0%
Vehicle Theft Deterrent	-	353	246	185	185	-	0%	185	\$ -	0%
Traffic Congestion Relief	430	54,407	73,489	-	-	-	0%	-	\$ -	0%
Street Grants	-	-	-	199,193	183,256	(15,937)	-8%	876,447	\$ 693,191	-
Prop 1B Grant	10,991	-	-	-	-	-	-	-	\$ -	-
Grant Avenue Widening	-	333,751	1,204	-	-	-	-	-	\$ -	-
Downtown Phase II Grant	-	-	41,115	450,700	-	(450,700)	-	-	\$ -	-
Putah Creek Car Bridge	-	-	-	-	1,372,950	1,372,950	-	-	\$ (1,372,950)	-100%
North Bank Improvements	118,232	105,474	33,012	-	1,301,354	1,301,354	-	-	\$ (1,301,354)	-100%
First Five Program	-	12,661	13,013	-	-	-	-	-	\$ -	-
Generator Grant (COPS)	-	163,000	-	-	-	-	-	-	\$ -	-
Prop 40	166,500	-	-	-	-	-	-	-	\$ -	-
Tower Grant	-	-	90,192	49,814	-	(49,814)	-	-	\$ -	-
Recycling Grant	5,502	473	5,090	5,100	5,100	-	0%	5,100	\$ -	0%
Used Oil Grant	-	15,000	-	-	-	-	-	-	\$ -	-
PTA Grant	55,777	9,877	4,346	-	-	-	-	-	\$ -	-
Transportation/Bus Service	276,972	331,429	290,204	217,907	301,911	84,004	39%	304,925	\$ 3,014	1%
Work Force Housing Grant	16,804	42,470	-	-	-	-	-	-	\$ -	-
After School Grant	440,557	171,678	240,049	141,670	141,670	-	0%	141,670	\$ -	0%
Jardin De Ninos	-	-	4,725	-	-	-	-	-	\$ -	-
After School Contributions Fund	-	-	5,000	-	-	-	-	-	\$ -	-
EECBDG Grant	-	-	21,000	-	-	-	-	-	\$ -	-
Sacog Sidewalk Grant	-	-	-	20,000	80,000	60,000	-	-	\$ (80,000)	-
Civic Engagement Grant	14,310	-	-	-	-	-	-	-	\$ -	-
PG&E Sustainable Community Grant	-	-	-	59,500	-	(59,500)	-	-	\$ -	-
Green House Gas Verification Grant	-	-	-	6,500	-	(6,500)	-	-	\$ -	-
Sustainable Communities Grant	-	-	-	-	100,000	100,000	-	100,000	\$ -	-
Flood Fees	-	-	172,800	-	-	-	-	-	\$ -	-
Quilt Show	-	-	1,029	1,000	1,000	-	-	1,000	\$ -	-
STBG 700 Grant	8,689	1,105	-	-	-	-	-	-	\$ -	-
STBG 96-1043 Grant	8,784	8,699	9,419	8,724	7,522	(1,202)	-14%	7,522	\$ -	0%
CCAPFC	-	24,670	(4,560)	-	-	-	-	-	\$ -	-
Fireworks	-	-	12,260	13,000	14,000	1,000	-	14,000	\$ -	-
EDBG 99-688 Grant	17,344	15,978	17,404	19,580	19,580	-	0%	19,580	\$ -	0%
EDBG 99-405 Grant	-	-	-	5,548	5,548	-	-	5,548	\$ -	-
Contribution for Senior Programs.	-	-	1,000	-	-	-	-	-	\$ -	-
Housing Rehab RLF	249,431	2,157	39	431,550	-	(431,550)	-100%	-	\$ -	-
First Time Homebuyer RFL	12,487	57,705	26,370	-	-	-	-	-	\$ -	-
HOME RLF	1,626	546	381	283	282	(1)	-	282	\$ -	-
Small Business RLF	28,508	25,492	26,528	34,112	34,113	1	0%	34,114	\$ 1	0%
Winters Library and Arts	10,829	1,127	465	500	250	(250)	-50%	75	\$ (175)	-70%
Winters Swim Team	67,625	50,339	54,257	73,550	62,300	(11,250)	-15%	62,300	\$ -	0%
Masters Swim Program	8,438	3,840	3,400	3,000	-	(3,000)	-100%	-	\$ -	-
Festival	6,659	6,400	7,265	6,400	6,401	1	0%	6,402	\$ 1	0%
Prop 84 Park Grant	-	-	-	-	865,191	865,191	-	-	\$ (865,191)	-
Community Development LIH-Tax Increment	413,687	384,102	323,072	325,292	-	(325,292)	-100%	-	\$ -	-
Community Development LIH-Project Area	69,048	21,076	5,354	4,125	-	(4,125)	-100%	-	\$ -	-
Street Impact Fee	22,708	8,610	143,126	2,226	154,389	152,163	6836%	179,586	\$ 25,197	16%
Storm Impact Fee	3,215	1,080	14,296	316	99,104	98,788	31262%	4,766	\$ (94,338)	-95%
Park Impact Fee	16,755	7,364	100,216	2,154	1,918	(236)	-11%	1,918	\$ -	0%
Police Impact Fee	4,152	711	69,245	1,319	28,491	27,172	2061%	33,819	\$ 5,328	19%
Fire Impact Fee	2,336	282	64,139	1,291	57,062	55,770	4319%	67,388	\$ 10,326	18%
General Facility Impact Fee	7,626	2,368	93,303	1,301	102,381	101,080	7769%	118,301	\$ 15,920	16%
Water Impact Fee	9,656	4,633	105,376	2,766	58,740	55,974	2023%	35,266	\$ (23,474)	-40%
Sewer Impact Fee	4,633	2,172	203,722	1,645	109,790	108,145	6574%	64,695	\$ (45,095)	-41%
General Fund Capital	11,874	5,017	1,451	2,085	2,085	-	0%	2,085	\$ -	0%
Landfill Capital	7,478	2,193	626	820	820	-	0%	820	\$ -	0%
Park Capital	2,677	375	43	29	29	-	0%	29	\$ -	0%
Capital Equipment Replacement	16,504	4,454	8,633	151,874	151,874	-	0%	151,874	\$ -	0%
Service Reserve Fund	11,182	2,916	6,578	2,163	2,163	0	0%	2,163	\$ -	0%
General Plan 1992	280	222	85,766	-	34,780	34,780	-	41,600	\$ 6,820	20%
Storm Drain Capital	5	2	1	-	1	1	-	2	\$ 1	-
Flood Control	28	9	7	5	5	-	0%	5	\$ -	-
RAJA Storm Drain Capital	827	278	194	246	246	-	0%	246	\$ -	-
Capital Asset Recovery Fund	8,947	6,046	7,966	6,090	590	(5,500)	-90%	1,090	\$ 500	85%
Monitoring Fee	-	222	85,544	-	34,780	34,780	-	41,600	\$ 6,820	20%
General Debt Service	1,208	406	283	212	212	-	0%	212	\$ -	0%
Community Development Tax Increment	1,676,305	1,583,116	4,227,946	1,364,533	1,706,722	342,189	25%	1,723,789	\$ 17,067	1%
Community Development Project Fund	271,875	73,910	13,255	-	-	-	-	-	\$ -	-
Community Development Long Term Debt	8,639	22,623	34,956	30,663	-	(30,663)	-100%	-	\$ -	-
Internal Service Fund	-	-	-	-	-	-	-	-	\$ -	-
Water Enterprise Fund	3,900,051	3,388,234	1,198,803	1,161,810	1,472,678	310,868	27%	1,498,357	\$ 25,679	2%
Sewer Enterprise Fund	4,583,402	2,625,859	1,331,515	1,604,947	1,679,463	74,516	5%	1,712,829	\$ 33,366	2%
<b>Total Revenues</b>	<b>\$16,295,120</b>	<b>\$12,622,046</b>	<b>\$12,979,875</b>	<b>\$10,398,234</b>	<b>\$14,349,328</b>	<b>3,951,095</b>	<b>38%</b>	<b>\$11,409,033</b>	<b>\$ (2,940,295)</b>	<b>-20%</b>

# Budget Summary

# Expenditure Summary

## Expenditure Summary by Activity 2008/2009 through 2013/2014

Uses of Funds	Actual	Actual	Actual	Estimated	Budgeted	Changes from prior Year		% of Total	Cumulative	Changes from prior Year		% of Total	Cumulative	
	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	Estimated	In \$	In %	2010-2011	2010-2011	Budgeted	Estimated	In %	2011-2012
<i>General Fund, Special Revenue Funds, Debt Service</i>														
<i>Capital and Community Development Agency Fund</i>														
General Fund	\$ 3,359,928	\$ 3,343,476	\$ 3,102,069	\$ 3,626,270	\$ 3,732,789	\$ 106,519	3%	36%	36%	\$ 3,999,639	\$ 266,850	7%	63%	63%
Impact Funds	305,591	498,338	(88,665)	1,314,842	1,515,076	200,234	15%	15%	51%	190,444	\$ (1,324,632)	-87%	3%	66%
Streets & Transportation	469,579	1,420,823	525,693	1,568,224	2,044,559	476,336	30%	20%	71%	1,370,678	\$ (673,882)	-33%	22%	88%
City Wide Assmt/Parks	573,918	518,425	295,788	352,498	2,234,828	1,882,331	534%	22%	93%	282,486	\$ (1,952,342)	-87%	4%	92%
Swim Team	74,376	49,630	51,254	61,022	67,714	6,692	11%	1%	93%	67,714	\$ -	0%	1%	93%
Recreation Grants	447,326	195,345	155,763	145,557	145,311	(246)	0%	1%	95%	145,311	\$ -	0%	2%	95%
Police Grant Activities	218,260	150,192	230,653	88,963	170,427	81,464	92%	2%	97%	81,833	\$ (88,595)	-52%	1%	97%
Storm Drain	-	-	-	-	-	-	-	0%	97%	-	\$ -	-	0%	97%
Infrastructure Bonds	(122,076)	3,367,608	713,386	2,241,074	-	(2,241,074)	-100%	0%	97%	-	\$ -	0%	0%	97%
Capital Funds	201,609	52,365	85,544	-	110,700	110,700	0%	1%	98%	34,187	\$ (76,513)	-69%	1%	97%
Community Development Activities	421,838	583,803	90,240	229,372	248,314	18,942	8%	2%	100%	170,855	\$ (77,458)	-31%	3%	100%
Community Development Agency	5,565,987	7,283,045	7,802,519	-	-	-	0%	0%	100%	-	\$ -	0%	0%	100%
<b>Total</b>	<b>11,516,336</b>	<b>17,463,052</b>	<b>12,964,244</b>	<b>9,627,822</b>	<b>10,269,719</b>	<b>641,897</b>	<b>7%</b>	<b>100%</b>		<b>6,343,147</b>	<b>\$ (3,926,572)</b>	<b>-38%</b>	<b>100%</b>	
<i>Enterprise Funds</i>														
Water Fund	846,027	752,255	2,552,856	1,134,375	1,271,853	137,478	12%	0	40%	1,268,022	\$ (3,831)	0%	0	43%
Sewer Fund	829,639	833,852	1,179,359	1,609,721	1,875,098	265,377	16%	1	100%	1,692,667	\$ (182,431)	-10%	1	100%
<b>Total</b>	<b>1,675,666</b>	<b>1,586,107</b>	<b>3,732,215</b>	<b>2,744,096</b>	<b>3,146,951</b>	<b>402,854</b>	<b>15%</b>	<b>100%</b>		<b>2,960,689</b>	<b>\$ (186,261)</b>	<b>-6%</b>	<b>100%</b>	
<b>Grand Total All Funds</b>	<b>\$ 13,192,002</b>	<b>\$ 19,049,159</b>	<b>\$ 16,696,458</b>	<b>\$ 12,371,918</b>	<b>\$ 13,416,669</b>	<b>1,044,751</b>	<b>8%</b>			<b>\$ 9,303,836</b>	<b>\$ (4,112,833)</b>	<b>-31%</b>		

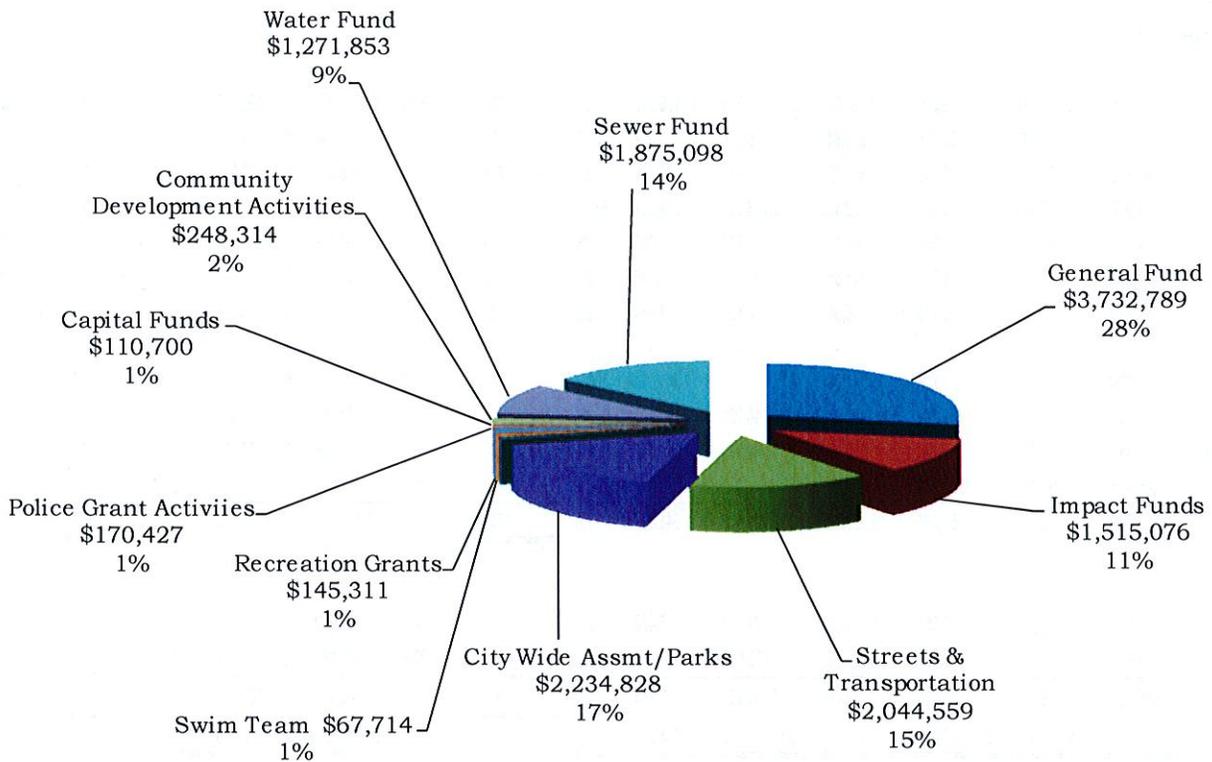
The above expenditure summary by activity shows a comparative schedule of expenditures by major activity type. The table shows actual results for 2008/2009, 2009/2010, 2010/2011, estimated results for 2011/2012 and budget amounts for both 2012/2013 and 2013/2014. The table also compares 2012/2013 to 2011/2012 estimates both in dollars and in percentages, and compares the 2012/2013 budget to the 2013/2014 budget both in dollars and percentages as well.

# Budget Summary

## Expenditure Summary

Below is a graphic representation of the expenditures by activity for 2012-2013.

### Total Annual Expenditures by Activity For Fiscal Year 2012-2013 Total \$13,416,669

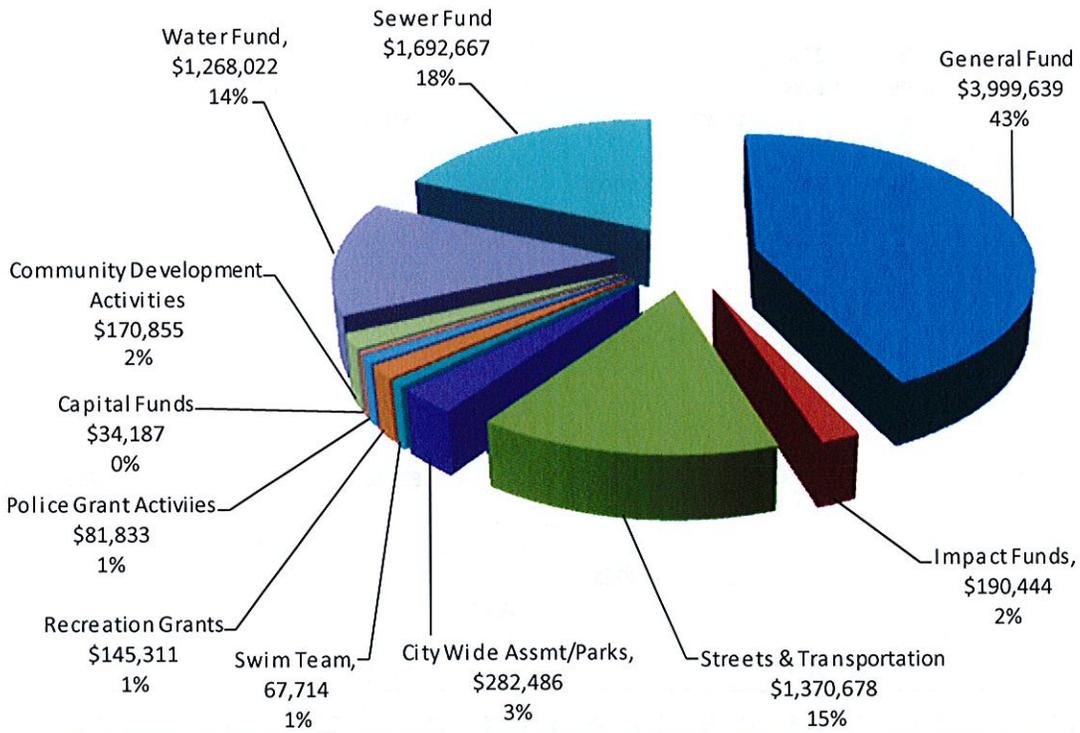


# Budget Summary

## Expenditure Summary

Below is a graphic representation of the expenditures by activity for 2013-2014.

### Total Annual Expenditures by Activity For Fiscal Year 2013-2014 Total \$9,301,959



# Budget Summary

## Expenditure Summary

### Expenditure Summary by Department for Fiscal Year 2012-2013

	General Fund	City Wide Asmt	Water Enterprise	Sewer Enterprise	Police Grants	Community Development Grants	Capital Funds	Impact Fees	Streets & Trans	Swim Team	Park Grants	Total
City Council	\$ 2,958	\$ 1,419	\$ 3,194	\$ 8,162					\$ 4,613			\$ 20,347
City Clerk	9,433											9,433
City Treasurer	338											338
City Attorney												-
City Manager	30,294		138,332	100,473								269,098
Housing & Economic Dev	16,905											16,905
Administrative Services	179,816		12,354	12,354								204,523
Finance	3,766	22,594	90,375	116,734					41,422			274,889
Police	2,000,844				170,427			54,000				2,225,271
Fire	771,435							-				771,435
Community Development	152,924		4,031	4,031		100,000	2,500					263,486
Building Inspection	158,068					500						158,568
Public Works	254,123	-	121,429	60,714		5,000			183,623			624,889
General Recreation	6,500					25,000						31,500
Afterschool Program						143,624						143,624
Swimming	71,009									67,714		138,722
Community Center	74,377											74,377
Community Development Agency												-
Capital Projects							83,513	434,116				517,629
City Wide Assment/Parks		228,084						626,960			1,982,669	2,837,712
Yolo Bus									328,110			328,110
Street Maintenance	-								1,564,206			1,564,206
RLF Funds						32,650						32,650
Transfers to other funds	-						34,187					34,187
Water Fund			902,140					200,000				1,102,140
Sewer Fund				1,572,631				200,000				1,772,631
<b>Total Expenditures</b>	<b>\$ 3,732,789</b>	<b>\$ 252,097</b>	<b>\$ 1,271,853</b>	<b>\$ 1,875,098</b>	<b>\$ 170,427</b>	<b>\$ 306,774</b>	<b>\$ 120,200</b>	<b>\$ 1,515,076</b>	<b>\$ 2,121,973</b>	<b>\$ 67,714</b>	<b>\$ 1,982,669</b>	<b>\$ 13,416,669</b>

The expenditure summary for 2012-2013 shows funding per department. This includes all expenditures for that department. Please note that the Police Department and the Community Center have costs allocated from other General Fund Departments and therefore, the total cost for these departments on this table will not match the total expenditures for the department on the Department Schedules.

# Budget Summary

## Expenditure Summary

### Expenditure Summary by Department for Fiscal Year 2013-2014

Department	General Fund	City Wide Asmt	Water Enterprise	Sewer Enterprise	Police Grants	Community Development Grants	Capital Funds	Impact Fees	Streets & Trans	Swim Team	Park Grants	Total
City Council	\$ 2,904	\$ 1,392	\$ 3,133	\$ 8,005					\$ 4,525			\$ 19,959
City Clerk	9,433											9,433
City Treasurer	338											338
City Attorney	-											-
City Manager	31,718		145,773	105,878								283,369
Housing & Economic Dev	17,923											17,923
Administrative Services	187,296		15,442	9,883								212,621
Finance	4,002	24,009	96,036	124,047					44,017			292,110
Police	2,205,484				81,833			-				2,287,317
Fire	798,904							-				798,904
Community Development	125,298		3,146	3,146		100,000	-					231,590
Building Inspection	168,762					456						169,217
Public Works	277,306	-	137,445	68,722		5,000			199,878			688,351
General Recreation	6,200		-	-		25,000						31,200
Afterschool Program						143,624						143,624
Swimming	71,005									67,714		138,719
Community Center	90,943											90,943
Community Development Agency												-
Capital Projects							9,500	-	-			9,500
City Wide Assment/Parks		233,585					-	-			23,437	257,022
Yolo Bus									237,812			237,812
Street Maintenance	-								884,447			884,447
RLF Funds						32,650						32,650
Transfers to other funds	-					-	34,187					34,187
Water Fund			867,189					96,772				963,961
Sewer Fund				1,373,089				93,672				1,466,761
<b>Total Expenditures</b>	<b>\$ 3,997,515</b>	<b>\$ 258,986</b>	<b>\$ 1,268,165</b>	<b>\$ 1,692,771</b>	<b>\$ 81,833</b>	<b>\$ 306,729</b>	<b>\$ 43,687</b>	<b>\$ 190,444</b>	<b>\$ 1,370,678</b>	<b>\$ 67,714</b>	<b>\$ 23,437</b>	<b>\$ 9,301,959</b>

The expenditure summary for 2013-2014 shows funding per department. This includes all expenditures for that department. Please note that the Police Department and the Community Center have costs allocated from other General Fund Departments and therefore, the total cost for these departments on this table will not match the total expenditures for the department on the Department Schedules.

## Budget Summary

### Expenditure Summary

Below is a summary of expenditures by fund for the Fiscal Years 2008/2009 through 2013/2014. The chart shows actual expenditures for 2008/2009, 2009/2010 and 2010/2011. It shows estimated expenditures for 2011/2012 and budgeted expenditures for 2012/2013 and compares the budgeted amount for 2012/2013 to the estimated expenditures for 2011/2012 both by actual dollar difference and a percentage difference. Also shown is the budgeted expenditures for 2013/2014 and compares the 2013/2014 budget to the 2012/2013 budget by both actual dollar difference and a percentage difference

# Budget Summary

## Expenditure Summary

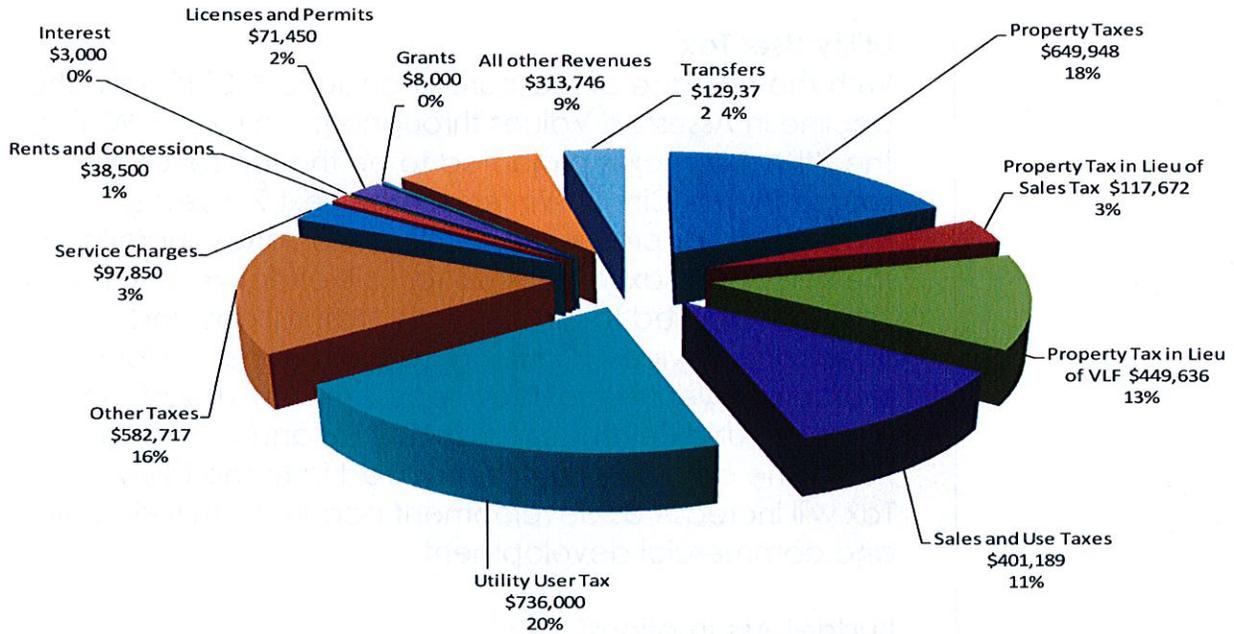
Fund Title	Actual	Actual	Actual	Estimated	Budget	Change From Prior Year		Budget	Change From Prior Year	
	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	In \$	In %	2013-2014	In \$	In %
General Fund	\$ 3,359,928	\$ 3,343,476	\$ 3,102,069	\$ 3,626,270	\$ 3,732,789	\$ 106,519	2.94%	\$ 3,997,515	\$ 264,726	7%
Fire Works	-	-	5,320	12,495	14,000	1,505	12.04%	14,000	-	0%
Fire Prevention Grant	215	155	642	100	500	400	4	456	(44)	-9%
City Wide Assessment	273,971	285,372	245,308	258,952	252,097	(6,855)	-2.65%	258,986	6,890	3%
Gas Tax Fund	108,351	110,923	102,502	120,556	152,243	31,687	26.28%	248,419	96,176	63%
PERS Trust	65,330	249	-	-	-	-	-	-	-	-
State Cops 1913	213,844	149,400	81,080	88,963	73,657	(15,306)	-17.20%	77,333	3,675	5%
Cops More	1,661	8	-	-	-	-	-	-	-	-
Tower Grant	-	-	140,787	-	-	-	-	-	-	-
Homeland Security Grant	-	-	6,500	-	-	-	-	-	-	-
Traffic Safety	2,755	785	2,286	-	92,270	92,270	-	-	(92,270)	-
Asset Forfeiture	-	-	-	-	4,500	4,500	-	4,500	-	-
Traffic Congestion Relief	85,071	54,407	73,489	-	-	-	-	-	-	-
Street Grants	-	-	-	199,193	183,256	(15,937)	-	876,447	693,191	-
Safe Routes to School	112,506	-	-	-	-	-	-	-	-	-
Prop 1B	12,550	496,268	-	-	-	-	-	-	-	-
Grant Ave Widening (Stimulus)	37,694	302,089	(4,828)	-	-	-	-	-	-	-
STIP Grant	-	-	45,237	470,942	-	(470,942)	-100.00%	-	-	-
Putah Creek Car Bridge	-	-	-	-	1,372,950	1,372,950	-	-	(1,372,950)	-100%
Park Grant	-	-	146	-	-	-	-	-	-	-
North Bank Improvements	118,232	126,471	38,808	53,730	1,102,599	1,048,869	1952.10%	-	(1,102,599)	-100%
First 5 Grant	-	12,661	18,960	-	-	-	-	-	-	-
Prop 84 Park Grant	-	-	-	8,558	856,633	848,075	9909.36%	-	(856,633)	-100%
After school Contributions	-	-	-	1,633	1,687	54	3.28%	1,687	-	0%
Recycling Grant	3,019	473	838	5,000	5,000	-	0.00%	5,000	-	0%
Transportation/Bus Service	113,407	457,135	309,293	777,533	336,110	(441,423)	-56.77%	245,812	(90,298)	-27%
Workforce Housing Grant	-	24,447	-	-	-	-	-	-	-	-
After school Grant	447,326	182,684	136,803	143,924	143,624	(300)	-0.21%	143,624	-	0%
PTA Grant	-	9,877	4,346	-	-	-	-	-	-	-
Used Oil Grant	-	12,000	-	-	-	-	-	-	-	-
EECBG Grant	-	-	21,000	-	-	-	-	-	-	-
Community Pedestrian Grant	-	-	4,116	18,470	77,414	58,944	319.13%	-	(77,414)	-100%
STBG 700 Grant	8,689	1,105	-	-	-	-	-	-	-	-
STBG 96-1043 Grant	8,784	8,699	9,419	8,724	7,522	(1,202)	-13.78%	7,522	-	0%
Civic Engagement	26,510	-	(7,515)	-	-	-	-	-	-	-
EDBG 99-688 Grant	17,344	15,978	17,404	19,580	19,580	-	0.00%	19,580	-	0%
EDBG 99-405 Grant	-	-	0	5,548	5,548	-	-	5,548	-	-
Green House Grant	-	-	2,880	3,620	-	(3,620)	-	-	-	-
Housing Rehab RLF	-	300,000	-	-	-	-	-	-	-	-
First Time Homebuyer RFL	99,000	55,800	-	-	-	-	-	-	-	-
HOME RLF	-	-	549	-	-	-	-	-	-	-
Small Business RLF	-	-	3,150	76,080	-	(76,080)	-	-	-	-
PG&E GHG Emission Inventory	-	-	-	59,500	-	(59,500)	-	-	-	-
Sustainable Communities Grant	-	-	-	-	100,000	100,000	-	100,000	-	-
Winters Library	251,668	148,851	25,000	25,000	25,000	-	-	25,000	-	-
Winters Swim Team	66,269	45,043	48,043	61,022	67,714	6,692	10.97%	67,714	-	0%
Masters Swim Program	8,107	4,587	3,210	-	-	-	-	-	-	-
Festival	6,609	5,775	7,173	7,000	7,000	-	0.00%	7,000	-	0%
Historical Photos	-	-	725	-	-	-	-	-	-	-
Quilt Festival	-	643	512	750	750	-	0.00%	750	-	0%
Community Development LIH-Tax Increment	641,406	541,199	549,401	-	-	-	-	-	-	-
Community Development LIH-Project Area	79,242	1,300,000	300,288	-	-	-	-	-	-	-
Street Impact Fee	11,622	-	8,231	569,000	434,116	(134,884)	-	-	(434,116)	-100%
Storm Impact Fee	-	-	-	-	-	-	-	-	-	-
Park Impact Fee	2,680	-	212,461	626,960	626,960	-	-	-	(626,960)	-100%
Police Impact Fee	145,810	104,885	(291,094)	21,622	54,000	32,378	149.74%	-	(54,000)	-
Fire Impact Fee	145,479	23,872	(227,923)	10,652	-	(10,652)	-100.00%	-	-	-
General Facility Impact Fee	-	-	769	-	-	(769)	-100.00%	-	-	-
Water Impact Fee	-	369,580	209,660	85,839	200,000	114,161	132.99%	96,772	(103,228)	-
Sewer Impact Fee	-	-	-	-	200,000	200,000	-	93,672	(106,328)	-
General Fund Capital	-	-	-	-	-	-	-	-	-	-
Landfill Capital	129,144	13,287	6,206	17,000	9,500	(7,500)	-44.12%	9,500	-	0%
Park Capital	52,570	93,296	-	1,763	-	(1,763)	-100.00%	-	-	-
Capital Equipment Replacement	77,043	18,250	-	-	74,013	74,013	-	-	(74,013)	-
RAJA Storm Drain Capital	-	-	-	-	-	-	-	-	-	-
Capital Asset Recovery Fund	-	23,813	-	-	2,500	2,500	-	-	(2,500)	-
Monitoring Fee	-	221	85,544	-	-	-	-	-	-	-
Service Reserve Fund	59,236	9,832	-	-	34,187	34,187	-	34,187	-	0%
Community Development Tax Increment	3,188,004	3,177,871	1,706,906	-	-	-	-	-	-	-
Community Development Project Fund	1,657,335	2,263,976	5,245,925	-	-	-	-	-	-	-
Water Enterprise Fund	846,027	752,255	2,552,856	1,134,375	1,271,853	137,478	12.12%	1,268,165	(3,688)	0%
2007 Water Revenue Bonds	(122,076)	2,091,294	656,078	81,693	-	(81,693)	-100.00%	-	-	-
Sewer Enterprise Fund	829,639	833,852	1,179,359	1,609,721	1,875,098	265,377	16.49%	1,692,771	(182,327)	-10%
2007 Sewer Revenue Bonds	-	1,276,315	57,308	2,159,381	-	(2,159,381)	-100.00%	-	-	-
<b>Total Expenditures</b>	<b>\$ 13,192,002</b>	<b>\$19,049,159</b>	<b>\$ 16,696,458</b>	<b>\$12,371,918</b>	<b>\$13,416,669</b>	<b>1,044,751</b>	<b>8.44%</b>	<b>\$ 9,301,959</b>	<b>(4,114,711)</b>	<b>-31%</b>

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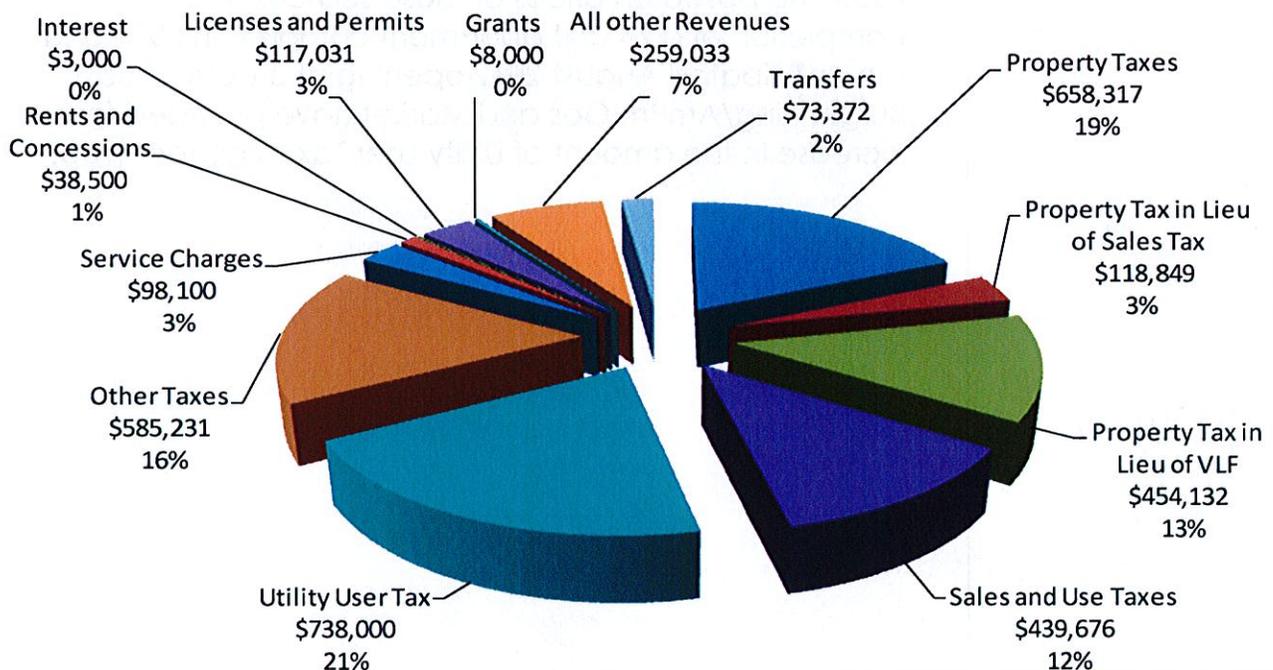
# General Fund

The General Fund is the primary source for discretionary spending, that is, spending not restricted by the source of the funds received.

**2012/2013 Budgeted General Fund Revenues**  
**\$3,599,079**



**2013/2014 Budgeted General Fund Revenues**  
**\$3,591,240**



## General Fund

### **Analysis of General Fund Revenues**

There are five (6) major revenue sources that comprise more than 80% of the City's discretionary General Fund revenues, Property Taxes, Utility User Tax, Property Tax in Lieu of VLF, Municipal Services Tax and Sales Taxes and Other Taxes.

### **Utility User Tax**

With the passage of Measure W on June 8, 2010, and the decline in Assessed Values throughout the City of Winters, the Utility User Tax is projected to be the top revenue source for the City of Winters for the next 2-5 years.

Measure W, approved by 51.3% of the voters, increased the Utility User Tax from 4.75% to 9.5% effective July 1, 2010. This tax is applied to all electricity, natural gas and telephone services, including cellular phone services. This source of revenue provides approximately 20% of the General Fund Revenues for 2012-2013 and 21% for 2013-2014. The amount of funds received from the Utility User Tax will increase as development occurs, both residential and commercial development.

### Budget Assumptions:

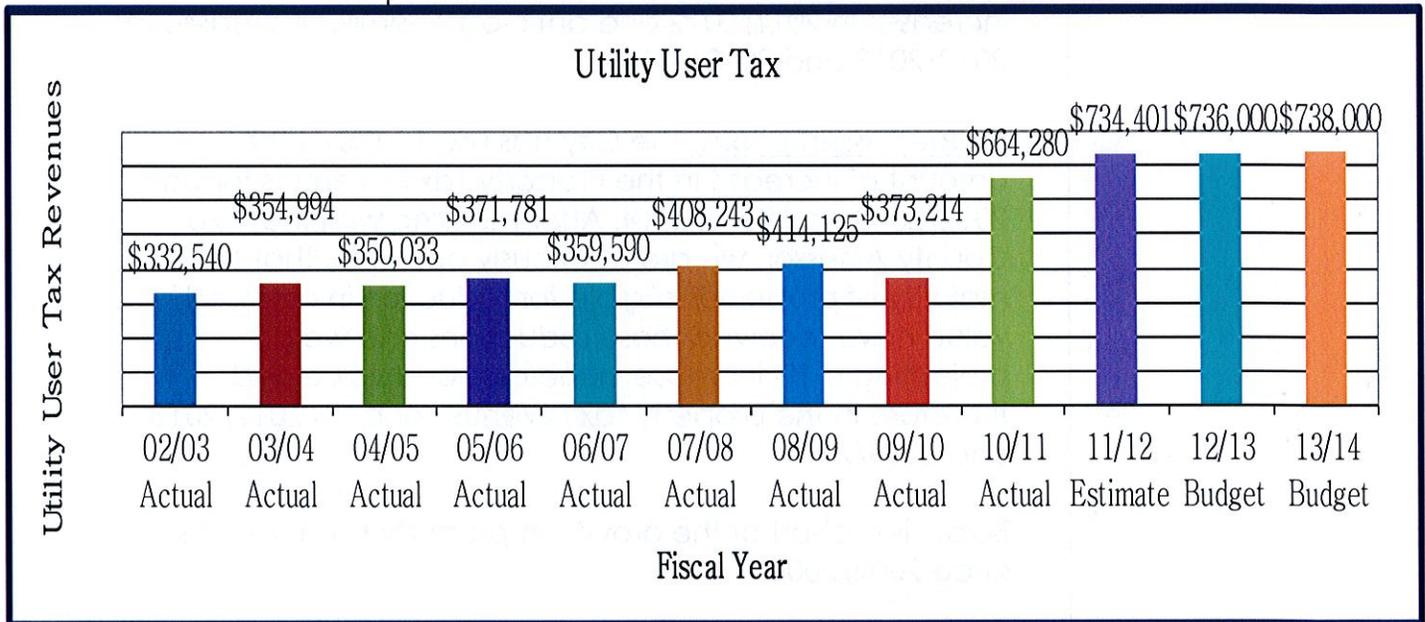
The Utility User Tax is a tax of 9.5% of the cost of the electricity, natural gas and telephone service (including cellular) and satellite television service charge and can fluctuate based on prices of those services. The completion of a 74 unit apartment complex in 2011 and the anticipated August 2012 opening of a combined Burger King/AmPm Gas and Market have provided for an increase in the amount of Utility User Tax to be received.

# General Fund

Below is a chart that shows the change in Utility User Tax since 2002/2003.

Fiscal Year	Utility User Tax	Increase (Decrease)
02/03 Actual	\$ 332,540	15.25%
03/04 Actual	\$ 354,994	6.75%
04/05 Actual	\$ 350,033	-1.40%
05/06 Actual	\$ 371,781	6.21%
06/07 Actual	\$ 359,590	-3.28%
07/08 Actual	\$ 408,243	13.53%
08/09 Actual	\$ 414,125	1.44%
09/10 Actual	\$ 373,214	-9.88%
10/11 Actual	\$ 664,280	77.99%
11/12 Estimate	\$ 734,401	10.56%
12/13 Budget	\$ 736,000	0.22%
13/14 Budget	\$ 738,000	0.27%

The graph below shows the growth in the Utility User Tax since 2002-2003, the increase in the tax beginning 2010-2011 is clearly indicated on the graph.



## General Fund

### Property Taxes

Property taxes are the second highest revenue source for the City of Winters General Fund and are estimated to be 18% of the City's total General Fund Revenue for 2012-2013 and 2013-2014. The property tax revenue is derived from a one-percent levy on the assessed valuation of real property within the City of Winters. The assessed valuation is equal to the market price when real estate is sold, but limited by the California State Constitution (Proposition 13) to a 2% annual increase thereafter. This has the effect of limiting growth in this revenue source to less than the average inflation rate unless, (1) property is resold in an appreciating real estate market, or (2) significant new development activity bolsters the remaining stagnating tax base.

In addition to the limit in the increase in assessed values due to Proposition 13, the City of Winters has seen significant decreases in assessed value of property since the current recession began. The City's assessed value decreased by 10.33% in 2009/2010 and an additional decrease of 3.22% for the 2010-2011 fiscal year. The decrease in assessed value seems to have stopped, and the City of Winters seems to be experiencing modest increases in 2011/2012 and anticipates similar increases for 2012/2013 and 2013/2014.

Budget Assumptions: The City has used 1.0% as the amount of increase in the Property Tax Revenues for both 2012/2013 and 2013/2014. After meeting with the Yolo County Assessor, we are cautiously optimistic that the majority of properties eligible for reduction in assessed value have received those reductions and we are projecting a .1% increase in the assessed value and therefore in the property tax revenue for both 2012/2013 and 2013/2014.

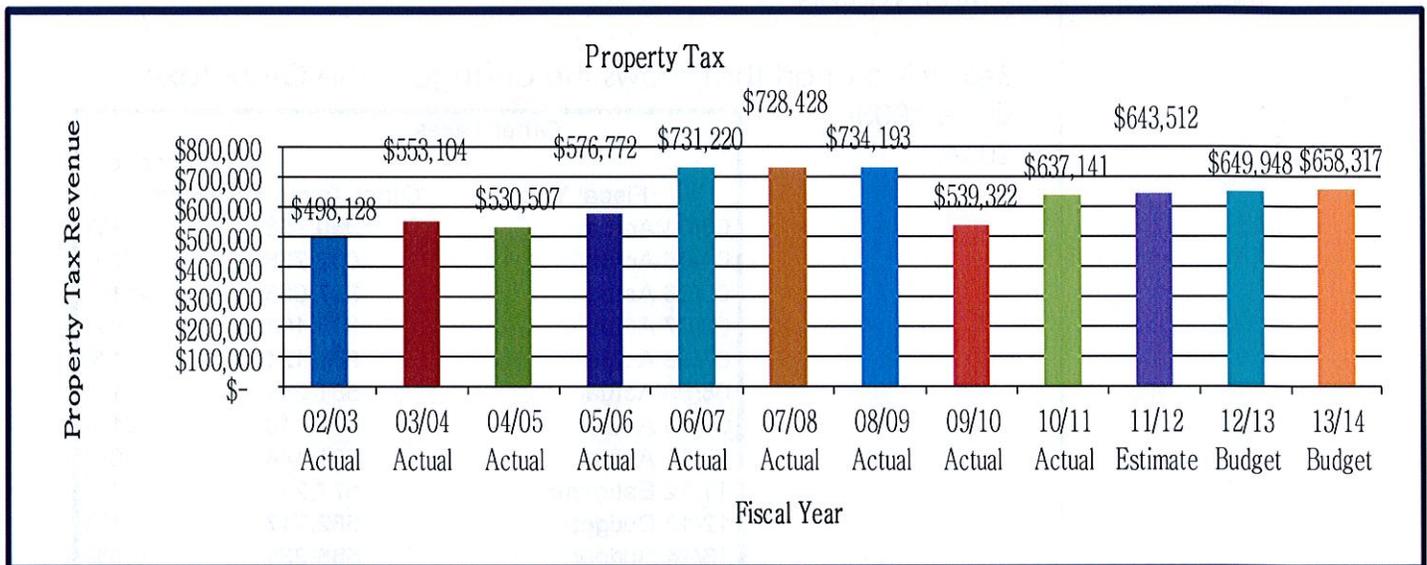
Below is a chart of the growth in property tax revenues since 2002/2003.

# General Fund

Property Tax		
Fiscal Year	Property Tax	Increase (Decrease)
02/03 Actual	\$ 498,128	-0.20%
03/04 Actual	\$ 553,104	11.04%
04/05 Actual	\$ 530,507	-4.09%
05/06 Actual	\$ 576,772	8.72%
06/07 Actual	\$ 731,220	26.78%
07/08 Actual	\$ 728,428	-0.38%
08/09 Actual	\$ 734,193	0.79%
09/10 Actual	\$ 539,322	-26.54%
10/11 Actual	\$ 637,141	18.14%
11/12 Estimate	\$ 643,512	1.00%
12/13 Budget	\$ 649,948	1.00%
13/14 Budget	\$ 658,317	1.29%

The chart above show much more than the 10.33% decrease discussed earlier for the fiscal year 2009-2010, this is because in addition to the decrease in assessed value, the State of California "Borrowed" approximately \$111,000 from the City of Winters in order to balance the state budget. This amount should be repaid in 2012/2013.

Below is a graph showing the changes in Property Tax Revenue for the City of Winters since 2002/2003.



# General Fund

## Other Taxes

Other taxes, in aggregate, are the third largest revenue source for the City of Winters General Fund. These taxes include: Franchise Fees, Property Transfer Tax, Municipal Services Tax, Business License Fee, the remaining Motor Vehicle in Lieu(VLF) fee and the Homeowner Relief Property Tax.

### Budget Assumptions:

Different factors are used to develop the budget for each of the various taxes included in this category. The Franchise Fee is based on contracts with PG& E and the local Cable Television provider. The Property Transfer Tax is based on an estimate of the number and value of property transactions within the City of Winters. This was developed by looking at the number of vacant homes at the time the budget was organized as well as utilizing a list of the homes that have been notified of foreclosure proceedings. The Municipal Services Tax is \$120 per year per unit, therefore it remains a steady revenue source for the City's General Fund. The Business License fee is based upon the number of existing businesses that operate within the City limits. Even with the recession, this remains a fairly constant revenue source. The VLF is based upon estimates provided from the CaliforniaCityFinance.com site and is the "remaining" VLF available to the City of Winters. The Homeowner Relief Property Tax is based on the number of owner occupied homes, and remains a fairly constant revenue source for the City of Winters.

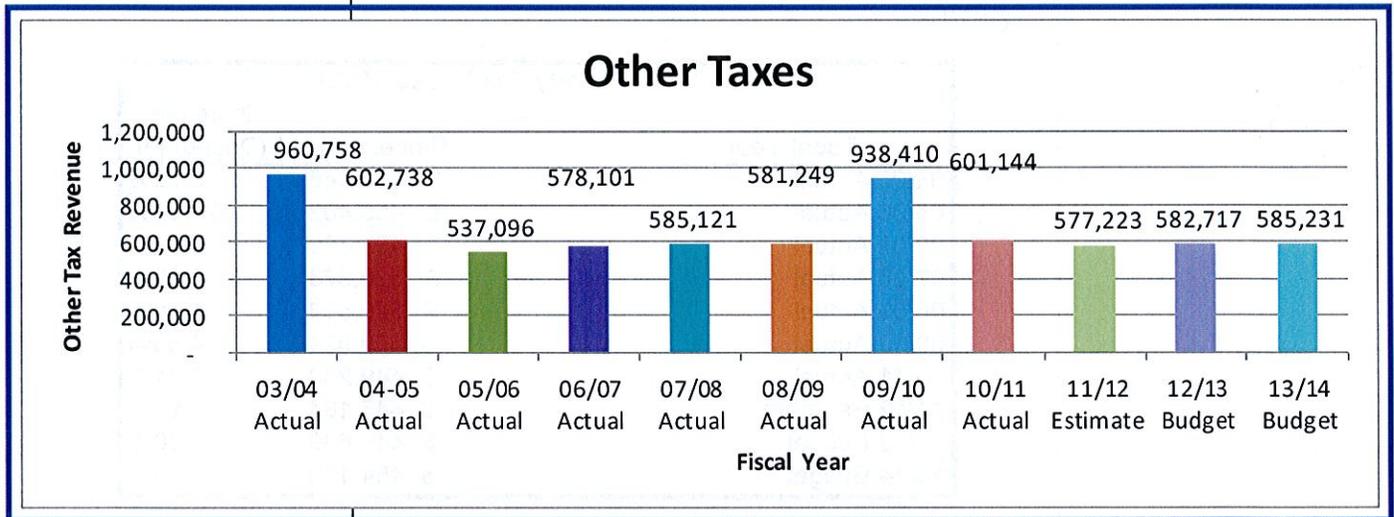
Below is a chart that shows the change in the Other Taxes since 2003-2004.

Other Taxes		
Fiscal Year	Other Taxes	Increase (Decrease)
03/04 Actual	960,758	1%
04-05 Actual	602,738	-37%
05/06 Actual	537,096	-11%
06/07 Actual	578,101	8%
07/08 Actual	585,121	1%
08/09 Actual	581,249	-1%
09/10 Actual	938,410	61%
10/11 Actual	601,144	-36%
11/12 Estimate	577,223	-4%
12/13 Budget	582,717	1%
13/14 Budget	585,231	0%

## General Fund

The chart above shows the reduction in the VLF (Vehicle License in Lieu Fee) the State of California used to help with the State of California's budget issues.

The graph below shows the change in the Other Taxes category since 2003-2004



### Property Tax In Lieu of Motor Vehicle License Fee

Property Tax in Lieu of Motor Vehicle License Fees (Property Tax in Lieu of VLF) is a General Fund revenue source for the City of Winters since the passage of Proposition 1A and represents 12% of General Fund revenues for 2012-2013 and 13% of General Fund revenues for 2013-2014.

Proposition 1A permanently reduced the Motor Vehicle License Fee from 2% to .65% of the value of an automobile. These fees are from the registration of vehicles throughout the state and are distributed to the cities and counties based largely on population. To replace these constitutionally based Motor Vehicle License Fees, the implementation of a "Property Tax in Lieu of Motor Vehicle License Fees" was enacted. The budgeted amount increases or decreases by the percentage increase or decrease in the assessed value of property within the City of Winters based on the same year as the Property tax.

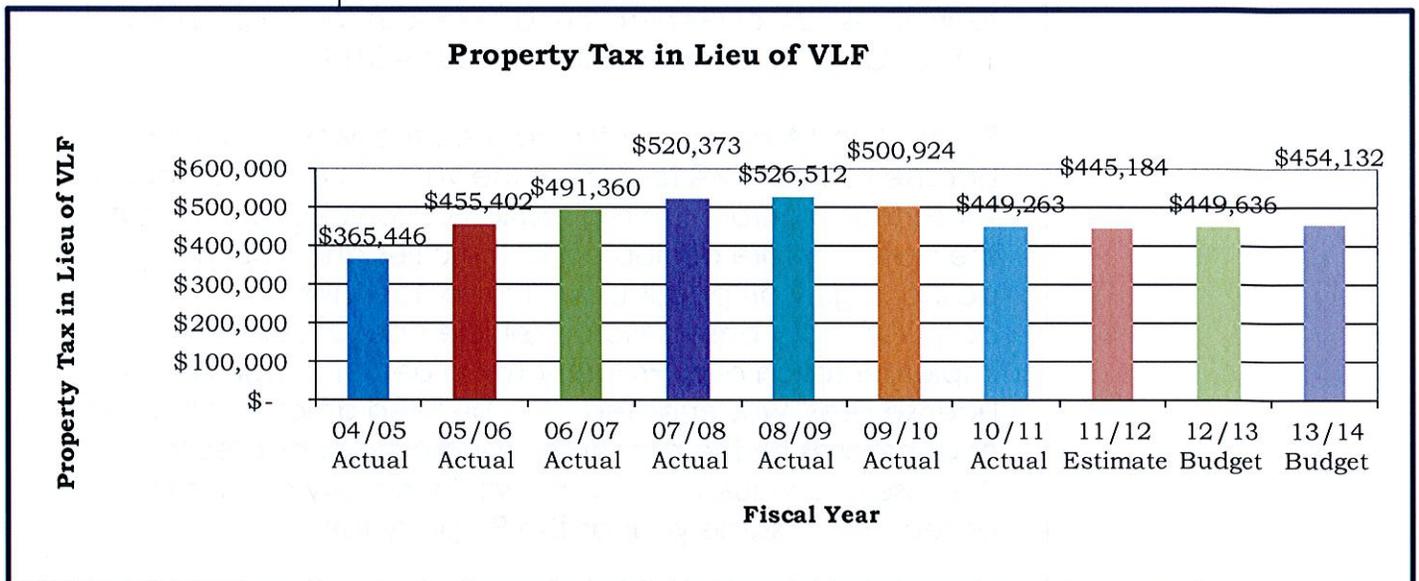
# General Fund

Budget Assumptions: A budgeted increase of 1.0% for 2012-2013 is based on the information received from the Yolo County Assessor as discussed earlier in the Property Tax section of this budget . Staff is assuming a 1% increase in revenue for 2013-2014 as indicated in the Property Tax section of this budget.

Below is a chart that shows the growth in Property Tax in Lieu of VLF.

Property Tax In Lieu of VLF		
Fiscal Year	Property Tax	Increase (Decrease)
04/05 Actual	\$ 365,446	0.00%
05/06 Actual	\$ 455,402	24.62%
06/07 Actual	\$ 491,360	7.90%
07/08 Actual	\$ 520,373	5.90%
08/09 Actual	\$ 526,512	1.18%
09/10 Actual	\$ 500,924	-4.86%
10/11 Actual	\$ 449,263	-10.31%
11/12 Estimate	\$ 445,184	-0.91%
12/13 Budget	\$ 449,636	1.00%
13/14 Budget	\$ 454,132	1.00%

Below is a graph that shows the growth in Property Tax in Lieu of VLF.



# General Fund

## Sales Tax

Sales tax revenue is derived from one percent of the sales price on taxable products sold within the City of Winters and is projected to be approximately 11% of the general fund revenues for 2012-2013 and 12% for 2013-2014.

Budget Assumptions: Budgeted revenues are actually predicted to have a increase for 2012/2013 and 2013/2014/ A review with our sales tax consultant Hinderliter, De Llamas and Associates (HdL) provided the estimate for the both the 2012-2013 and 2013-2014 year. Additionally, the Burger King AmPm Arco Gas Station currently under construction is expected to open on August 1, 2012 and revenues from this new business is included in the projected budget amounts. Below is a chart that shows the growth in sales tax since 2003/2004.

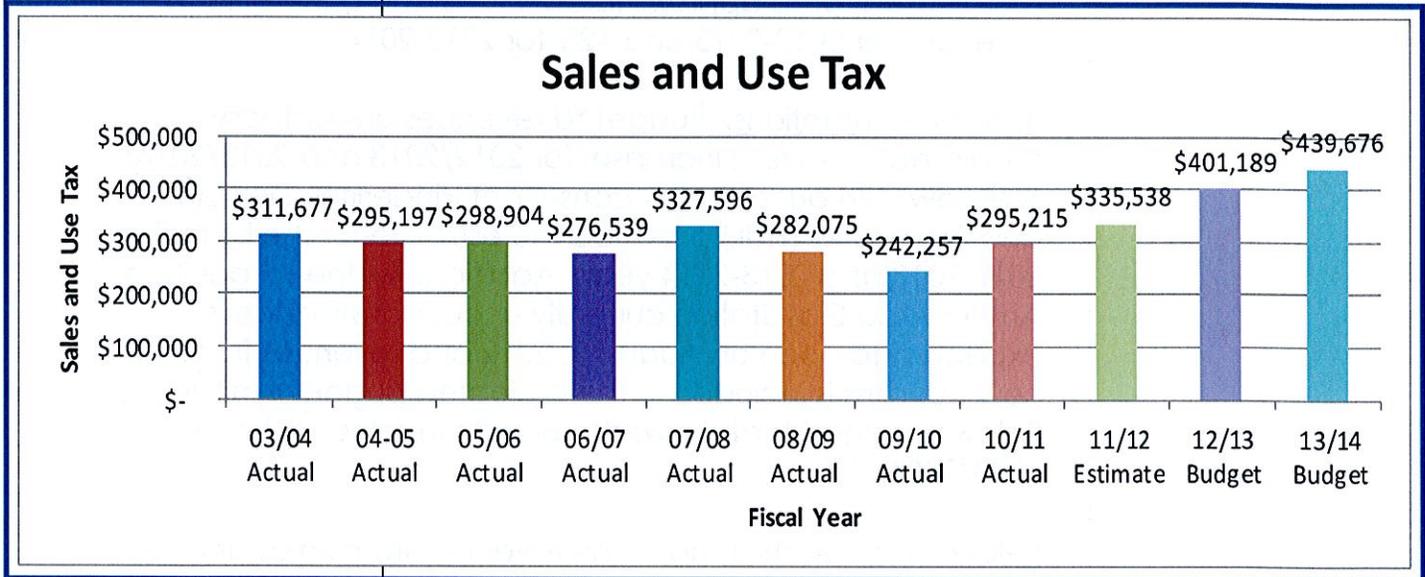
Below is a chart that shows the revenues from Sales and Use Tax since 2003/2004.

Sales And Use Tax			Increase (Decrease)
Fiscal Year	Sales Tax		
03/04 Actual	\$ 311,677		1%
04-05 Actual	\$ 295,197		-5%
05/06 Actual	\$ 298,904		1%
06/07 Actual	\$ 276,539		-7%
07/08 Actual	\$ 327,596		18%
08/09 Actual	\$ 282,075		-14%
09/10 Actual	\$ 242,257		-14%
10/11 Actual	\$ 295,215		22%
11/12 Estimate	\$ 335,538		14%
12/13 Budget	\$ 401,189		20%
13/14 Budget	\$ 439,676		10%

In 2002/2003 the City contracted with Hinderliter, DeLlamas and Associates (HdL) to do a sales tax audit, the result of which was the significant increase in sales tax collections in 02/03. Currently 25% of the local sales tax has been pledged as a repayment source for the State of California Deficit Reduction Bonds approved in March 2004, we now receive the 25% as "Property Tax in Lieu of Sales Tax". This is known as part of the "triple-flip" in California.

# General Fund

The graph below shows the growth in sales tax since 2003/2004.

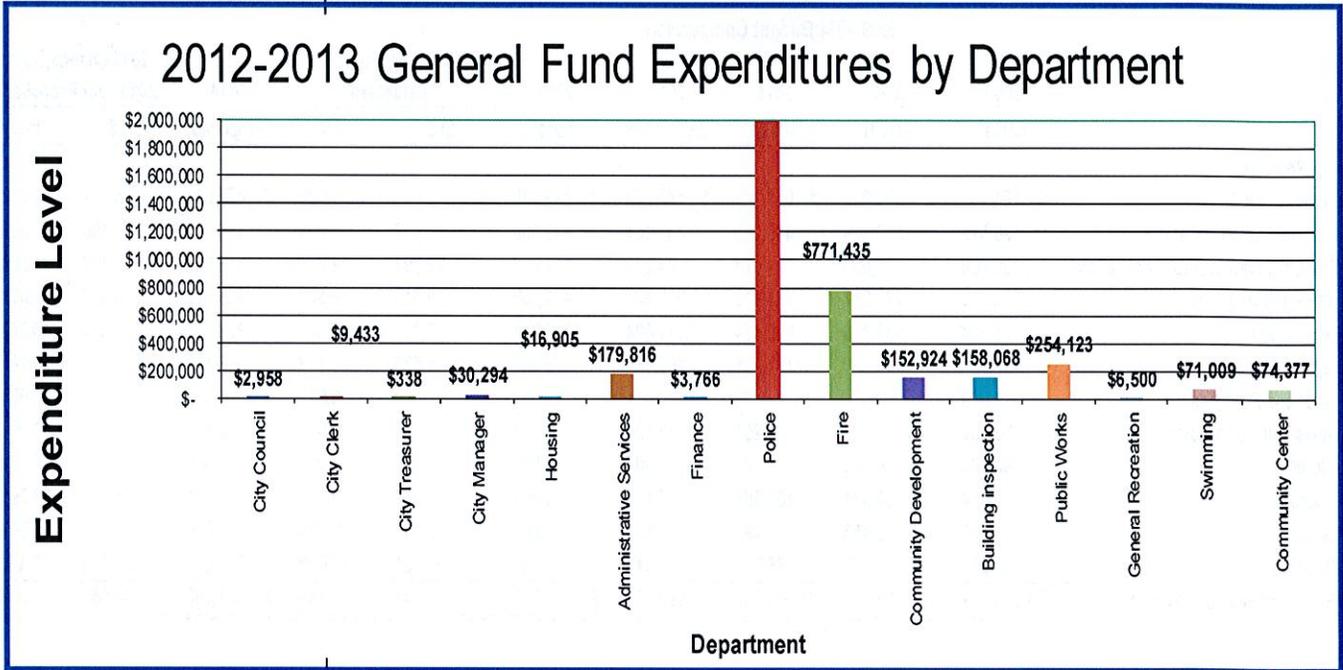


# General Fund

City of Winters																
2009-2014 Budget Comparison																
	2009	2010	2011	2012	2013	2013 Change from 2012		2014	2014 Change from							
						Actual	Actual		Actual	Estimated	Proposed	Estimated		Proposed	2013 Year Proposed	
												In \$	In%		In \$	In%
<b>Financial Sources:</b>																
Property Taxes	\$ 734,193	\$ 539,322	\$ 637,141	\$ 643,512	\$ 649,948	\$ 6,435	1.00%	\$ 658,317	\$ 8,369	1.29%						
Property Tax in Lieu of VLF	526,512	500,924	449,263	445,184	449,636	4,452	1.00%	454,132	4,496	1.00%						
Property Taxes in Lieu of Sales Tax	130,808	51,603	74,074	94,279	117,672	23,393	24.81%	118,849	1,177	1.00%						
Sales and Use Taxes	282,075	242,257	295,215	335,538	401,189	65,650	19.57%	439,676	38,487	9.59%						
Other Taxes	995,374	945,310	1,265,424	1,311,624	1,318,717	7,093	0.54%	1,323,231	4,514	0.34%						
Service Charges	112,964	160,560	137,908	103,386	97,850	(5,536)	-5.35%	98,100	250	0.26%						
Fines and Penalties	1,300	-	53	-	-	-	0.00%	-	-	0.00%						
Rents and Concessions	38,500	38,875	39,251	38,500	38,500	-	0.00%	38,500	-	0.00%						
interest	46,420	4,318	2,970	3,000	3,000	-	0.00%	3,000	-	0.00%						
Licenses and Permits	139,614	80,441	150,566	78,890	71,450	(7,440)	-9.43%	117,031	45,581	63.79%						
Grants	1,500	2,453	495	1,500	8,000	6,500	433.33%	8,000	-	0.00%						
All other Revenues	21,081	17,277	88,376	365,147	313,746	(51,401)	-14.08%	259,033	(54,713)	-17.44%						
<b>Total Estimated Financial Sources</b>	<b>\$3,030,341</b>	<b>\$ 2,583,340</b>	<b>\$3,140,737</b>	<b>\$3,420,560</b>	<b>\$ 3,469,707</b>	<b>\$ 49,147</b>	<b>1.44%</b>	<b>\$ 3,517,868</b>	<b>\$ 48,161</b>	<b>1.39%</b>						
<b>Expenditures:</b>																
City Council	\$ 92	\$ 326	\$ 286	\$ 2,673	\$ 2,958	\$ 285	10.66%	\$ 2,904	(54)	-1.84%						
City Clerk	5,304	1,166	9,147	9,674	9,433	(241)	-2.49%	11,596	2,163	22.93%						
City Treasurer	348	348	324	327	338	11	3.49%	338	(0)	-0.01%						
City Attorney	-	-	-	-	-	-	0.00%	-	-	0.00%						
City Manager	29,419	36,109	31,141	34,766	30,294	(4,472)	-12.86%	31,691	1,397	4.61%						
Housing	-	-	-	63,813	16,905	(46,907)	-73.49%	17,923	1,018	6.01%						
Administrative Services	155,219	164,560	169,299	189,500	179,816	(9,685)	-5.11%	187,296	7,481	4.16%						
Finance	2,017	2,769	2,964	2,314	3,766	1,452	62.73%	4,002	236	6.26%						
Police	1,662,137	1,748,304	1,720,085	1,687,173	2,000,844	313,671	18.59%	2,205,472	204,628	10.23%						
Fire	412,658	410,741	458,828	799,359	771,435	(27,924)	-3.49%	798,904	27,468	3.56%						
Community Development	392,997	293,680	230,015	290,294	152,924	(137,369)	-47.32%	125,298	(27,627)	-21.94%						
Building inspection	106,796	123,905	120,466	133,578	158,068	24,490	18.33%	168,762	10,694	6.77%						
Public Works	305,026	342,773	224,200	259,459	254,123	(5,335)	-2.06%	277,306	23,183	9.12%						
General Recreation	133,436	58,423	7,911	9,800	6,500	(3,300)	-33.67%	6,200	(300)	-4.62%						
Swimming	77,567	74,670	51,743	58,859	71,009	12,150	20.64%	71,005	(3)	0.00%						
Community Center	76,913	85,702	75,660	84,683	74,377	(10,306)	-12.17%	90,943	16,566	22.27%						
<b>Total Budgeted Expenditures</b>	<b>\$3,359,928</b>	<b>\$ 3,343,476</b>	<b>\$3,102,069</b>	<b>\$3,626,270</b>	<b>\$ 3,732,789</b>	<b>\$ 106,519</b>	<b>2.94%</b>	<b>\$ 3,999,639</b>	<b>\$ 266,850</b>	<b>7.15%</b>						
<b>Net Increase(Decrease) in Fund Balance</b>	<b>\$ (329,587)</b>	<b>\$ (760,137)</b>	<b>\$ 38,667</b>	<b>\$ (205,709)</b>	<b>\$ (263,082)</b>			<b>\$ (481,771)</b>								
Fund Balance July 1	\$2,436,599	\$ 2,173,122	\$1,423,074	\$1,525,277	\$ 1,324,568			\$ 1,190,857								
Transfers	\$ 171,944	\$ 10,089	\$ 63,535	\$ 5,000	\$ 129,372			\$ 73,372								
Adjustments	(105,833)	-	-	-	-			-								
Fund Balance June 30	<u>\$2,173,122</u>	<u>\$ 1,423,074</u>	<u>\$1,525,277</u>	<u>\$1,324,568</u>	<u>\$ 1,190,857</u>			<u>\$ 782,459</u>								

# General Fund

Below is a chart of the expenditures of the General fund by Department for the City of Winters for 2012-2013.

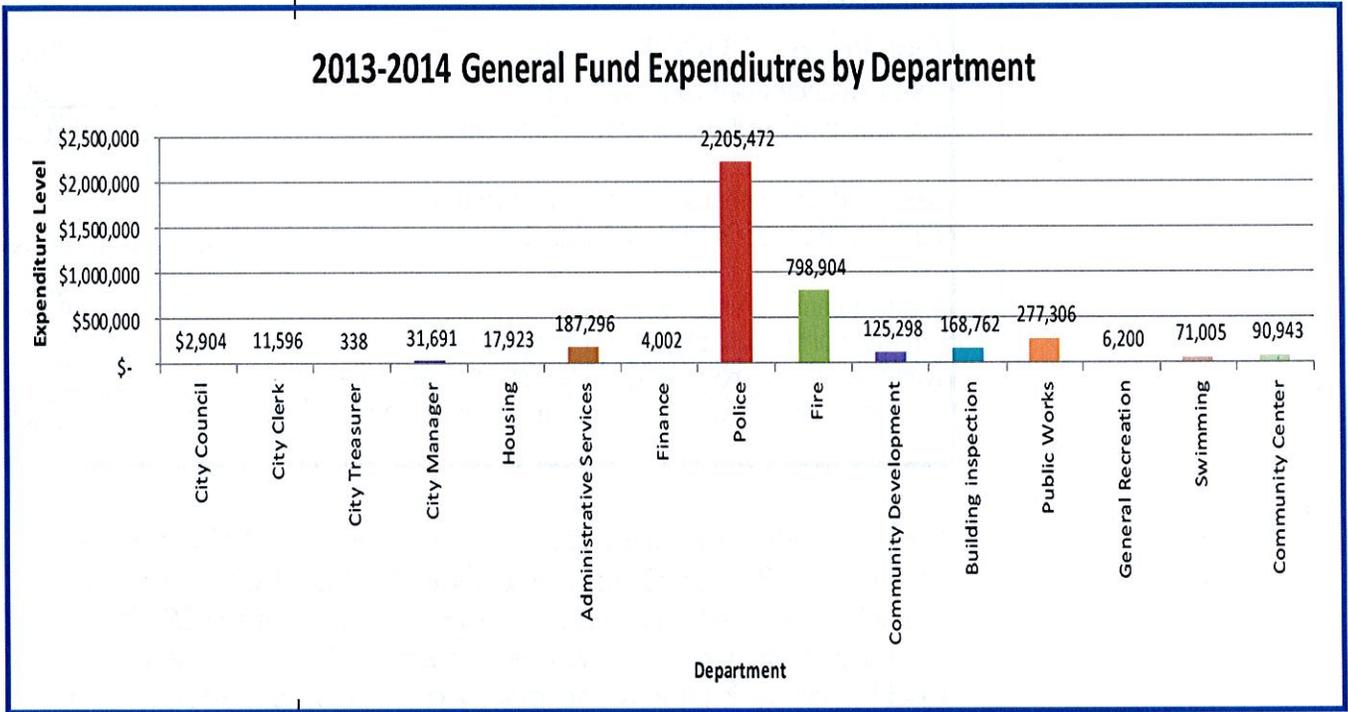


For Fiscal Year 2012-2013 the General Fund Expenditures points of interest include:

- Reduction of One (1) Management Analyst/Grant Coordinator Position.
- Addition of one (1) Corporal Position
- Addition of one (1) Records Clerk I
- Reduction of one (1) Community Development Director.
- Reclassification of two (2) Administrative Assistants to Management Analysts
- Reclassification of one (1) Records Clerk II to Accounting Technician.

# General Fund

Below is a chart of the expenditures of the General fund by Department for the City of Winters for 2013-2014.



For Fiscal Year 2013-2014 the General Fund Expenditures points of interest include:

- The Addition of one (1) Police Officer

### General Fund Reserves

The Fiscal Policies of the City of Winters include cash and emergency reserves for specific funds. For the General Fund, the policy is a reserved fund balance of 50% of annual expenditures and 25% of the fund balance is to be un-appropriated at year-end.

# General Fund

City of Winters	
Fund Balance and ability to meet Reserve Policy Requirements	
Estimated General Fund fund Balance 6/30/12	\$ 1,324,568
Cash Reserve \$3,626,270 X 50%	1,866,395
Fund balance used to fund 2011-12	133,710
Un-appropriated, unreserved Fund Balance	<u>\$ (675,537)</u>
Required Emergency Reserve (Per Policy)	
\$1,324,562 x 25% of Fund Balance	<u>331,142</u>
Fund Balance Available	\$ (675,537)
Unappropriated Unreserved Fund Balance	\$ -
Required Unappropriated Unreserved Fund Balance	331,142
Unappropriated Unreserved Fund Balance below Policy	<u>\$ (1,006,679)</u>

The estimated un-appropriated unreserved fund balance for 2012-2013 is (\$675,537) or \$1,006,679 less than required, based on the estimated fund balance as of June 30, 2012. The City understands that the undesignated, unreserved fund balance is below the policy amount, however, due to decreasing revenues, the ability to use our fund balance to maintain services to the citizens of Winters is considered appropriate.

City of Winters	
Fund Balance and ability to meet Reserve Policy Requirements	
Estimated General Fund fund Balance 6/30/13	\$ 1,190,857
Cash Reserve \$4,031,530 X 50%	1,999,820
Fund balance used to fund 2012-13	408,399
Un-appropriated, unreserved Fund Balance	<u>\$(1,217,361)</u>
Required Emergency Reserve (Per Policy)	
\$1,159,126 x 25% of Fund Balance	<u>297,714</u>
Fund Balance Available	\$(1,217,361)
Unappropriated Unreserved Fund Balance	\$ -
Required Unappropriated Unreserved Fund Balance	297,714
Unappropriated Unreserved Fund Balance below Policy	<u>\$(1,515,075)</u>

## **General Fund**

### **General Fund Reserves**

The estimated un-appropriated unreserved fund balance for 2013-2014 is (\$1,217,361) or \$1,515,075 less than required, based on the estimated fund balance as of June 30, 2013. The City understands that the undesignated, unreserved fund balance is below the policy amount, however, due to decreasing revenues, the ability to use our fund balance to maintain services to the citizens of Winters is considered appropriate. The City of Winters is actively engaging in Economic Development strategies to enhance the revenues for the city so that we are not in a similar position for 2014-2015.

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## Other Funds

Other Funds included in the City of Winters budget are:

- Special Revenue Funds
- Capital Project Funds
- Enterprise Funds (also known as Proprietary Funds)
- Internal Service Funds
- Debt Service Funds

Each fund group will be presented separately in this section.

Special revenue funds account for activities funded by special purpose revenue that is legally restricted to expenditure for specific use. The City currently has 26 special revenue funds with budgeted activity for 2012-2014. Eight (8) of these funds are on-going special revenue funds, that is, they are each active on a year-to-year basis. The balance of the special revenue funds reflect one-time or limited duration funding from grants from the State of California or the Federal Government and may take several years to properly expend the funds.

The on-going special revenue funds are:

- City Wide Assessment District
- Gas Tax
- Transportation Development Act Funds
- Winters Swim Team
- Community Festival
- Recycling Grant Program
- Winters Library Fund
- Quilt Show Fund

These funds will be discussed in more detail in this section.

Additional special revenue funds can be categorized as follows:

- Police Grant Funds
- Park Grant Funds
- CDBG Grant Funds

## Other Funds

### Special Revenue Funds

- EDBG Grant Funds
- Revolving Loan Funds
- Miscellaneous Grant Funds

These categories of special revenue funds are single purpose funds receiving revenue from specific grants and will be included on the schedule with beginning fund balance, expected revenues and expenditures and projected ending fund balance, but additional detail information will not be included,

#### **City Wide Assessment District**

The City Wide Assessment District is the most active Special Revenue Fund. This fund is supported by a special assessment on all property within the City of Winters. This is a voter-approved assessment. The revenues are based on an assessment of \$82.50 per residential unit and \$41.25 per business unit per year. As the number of units in the City increase, the revenue base increases, however, the revenues are not keeping pace with the cost of providing the service of maintaining the parks and paying the cost of street lighting.

Budget Assumptions: The revenue estimates are based on the engineers report prepared by our consultant, Muni-Financial. Each year an Engineer's Annual Levy Report is prepared to initiate proceedings for the annual levy and collection of assessment according to the Landscaping and Lighting Act of 1972. Muni-Financial receives a list of all parcels located within the city limits of the City of Winters and prepares a levy report.

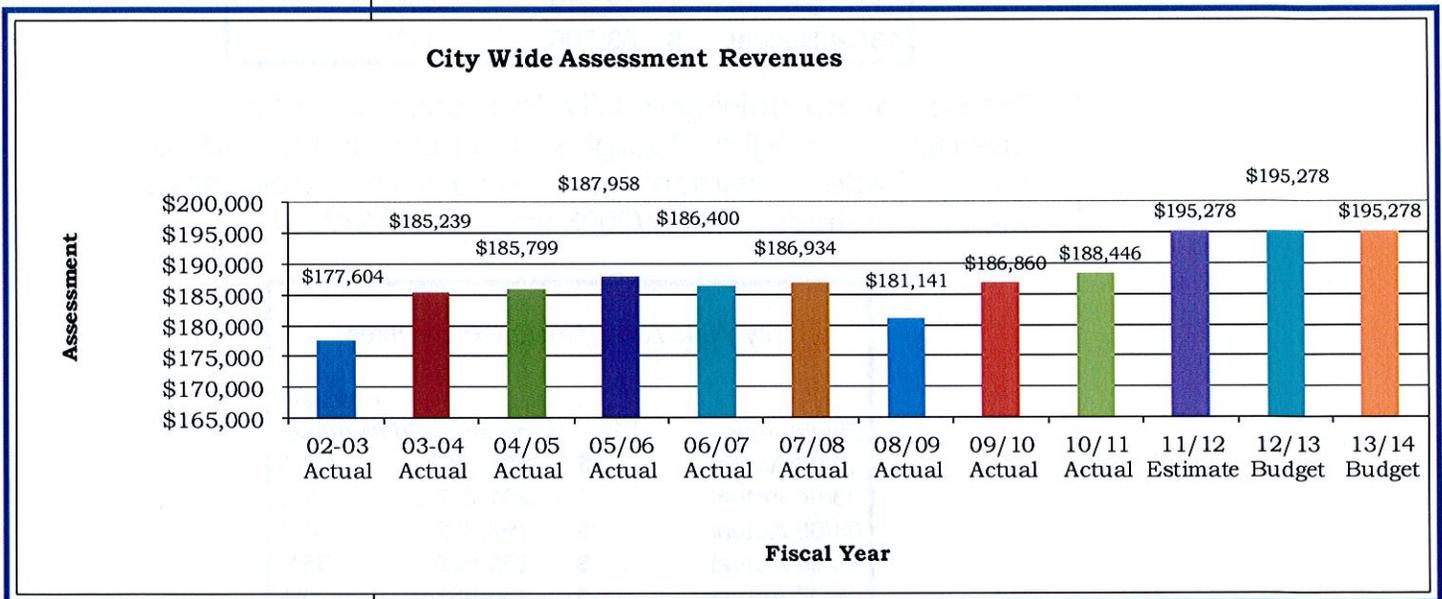
The following chart shows the level of assessments for 2002/2003 through 2013/2014.

# Other Funds

## Special Revenue Funds

City Wide Assessment Revenues		
Fiscal Year	Amount	Increase/ (Decrease)
02-03 Actual	\$ 177,604	11%
03-04 Actual	\$ 185,239	4%
04/05 Actual	\$ 185,799	0%
05/06 Actual	\$ 187,958	1%
06/07 Actual	\$ 186,400	-1%
07/08 Actual	\$ 186,934	0%
08/09 Actual	\$ 181,141	-3%
09/10 Actual	\$ 186,860	3%
10/11 Actual	\$ 188,446	1%
11/12 Estimate	\$ 195,278	4%
12/13 Budget	\$ 195,278	0%
13/14 Budget	\$ 195,278	0%

The following graph shows the City Wide Assessment Revenues for 2002-2003 through 2013-2014.



In addition to the assessment indicated above, the General Fund began subsidizing the City Wide Assessment District in 2005/2006. Due to the recession, and the decrease in the assessed value of property within the City of Winters, the City Council made budget decisions to reclassify and restructure personnel assigned to park

## Other Funds

### Special Revenue Funds

maintenance in order reduce the subsidy beginning in 2010-2011 from the amount in prior years.

The subsidy is estimated to be as follows:

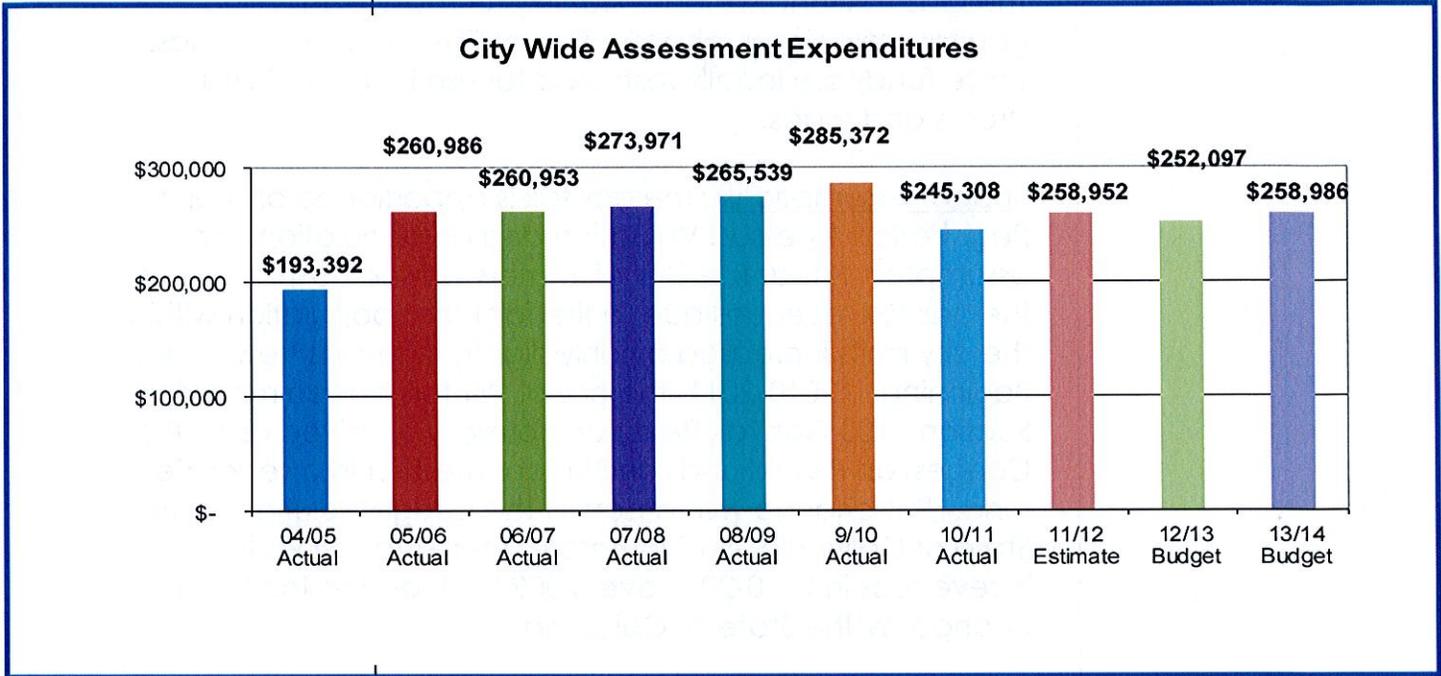
Fiscal Year	Amount	Increase/ (Decrease)
02-03 Actual	\$ -	
03-04 Actual	\$ -	
04/05 Actual	\$ -	
05/06 Actual	\$ 108,782	
06/07 Actual	\$ 83,991	-23%
07/08 Actual	\$ 82,904	-1%
08/09 Actual	\$ 101,463	22%
09/10 Actual	\$ 96,822	-5%
10/11 Actual	\$ 77,535	-20%
11/12 Estimate	\$ 63,674	-18%
12/13 Budget	\$ 56,819	-11%
13/14 Budget	\$ 63,708	12%

The cost of maintaining all City Parks and the cost of operating streetlights, stoplights, and park lights is paid from the City Wide Assessment Fund. The following table shows the expenditures for 2002/2003 through 2013/2014.

Fiscal year	Amount	Increase/ (Decrease)
02/03 Actual	\$ 204,607	-6%
03/04 Actual	\$ 201,277	-2%
04/05 Actual	\$ 193,392	-4%
05/06 Actual	\$ 260,986	35%
06/07 Actual	\$ 260,953	0%
07/08 Actual	\$ 265,539	2%
08/09 Actual	\$ 273,971	3%
9/10 Actual	\$ 285,372	4%
10/11 Actual	\$ 245,308	-14%
11/12 Estimate	\$ 258,952	6%
12/13 Budget	\$ 252,097	-3%
13/14 Budget	\$ 258,986	3%

**Other Funds**

**Special Revenue Funds**



The City Wide Assessment District is the only Special Revenue Fund that has a reserve policy. The policy is to have an un-appropriated unreserved fund balance of 75% of estimated expenditures. The fund balance is as follows:

Estimated Fund Balance as of 6/30/12	\$ 70,253
Reserves:	
Dry Creek Stabilization	61,081
Rancho Arroyo Bank Stabilization	9,172
Unappropriated/Unreserved Fund Balance	<u>\$ -</u>

The City Wide Assessment District is not self-supporting as of 2005/2006. The assessment amount is a flat amount, not subject to increases; therefore, only additional units will increase the assessment revenue. All additional funding requirements will require a subsidy from the General Fund. The reserve policy for this fund will need to be reviewed and revised in 2013-2014 due to the limitation on assessment revenue growth.

## Other Funds

### Special Revenue Funds

#### Gas Tax Fund

The Gas Tax fund supports staffing for road repairs and capital projects for rehabilitation of City streets and roads. These funds are legally restricted for use in maintaining streets and roads.

Budget Assumptions: The gas tax is apportioned on Vehicle Registration Assessed Valuation and on population, the assumption is that the City of Winters will see no increase in the gas tax revenues due to the fact that population within the city limits increased by only slightly in the last few years. Beginning in 2010-2011, the city of Winters began receiving Section 2103 Gas Tax Revenue, formerly received as Traffic Congestion Relief Funds and accounted for in a separate fund. This change was a part of the budget solution for the State of California, and therefore, there was a 49% increase in revenues in 2010-2011 over 2009-2010 due to this funding change by the State of California.

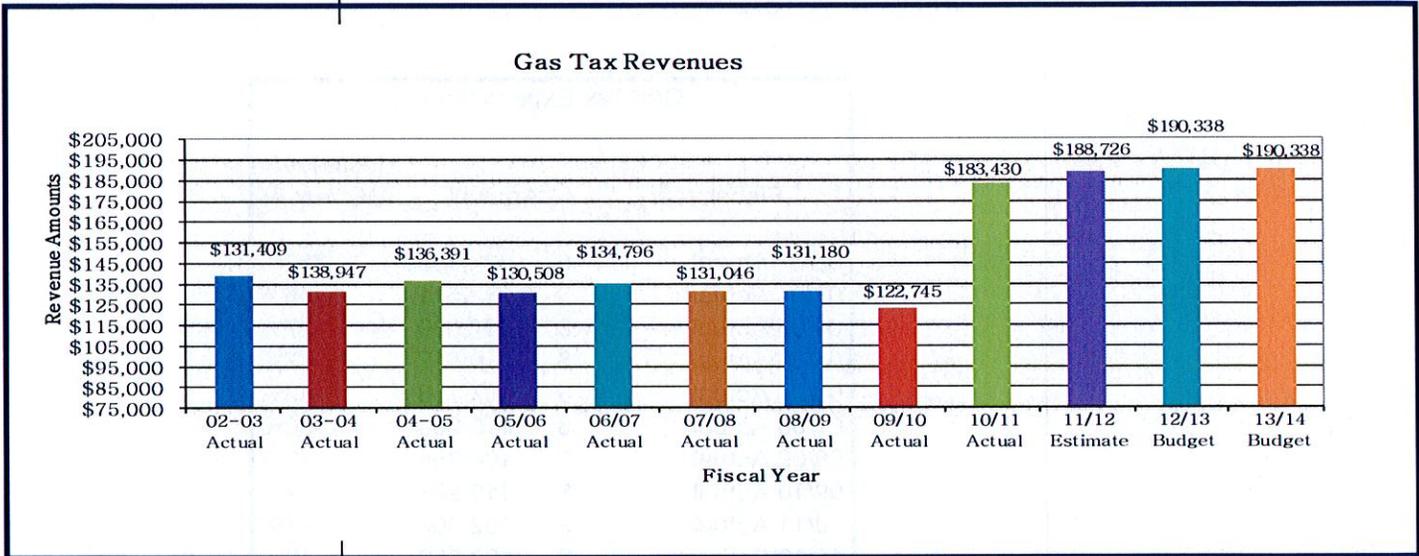
The chart below shows Gas Tax Revenues for 2002/2003 through 2013/2014.

Gas Tax Revenues		
Fiscal Year	Amount	Increase/ (Decrease)
02-03 Actual	\$ 138,947	27%
03-04 Actual	\$ 131,409	-5%
04-05 Actual	\$ 136,391	4%
05/06 Actual	\$ 130,508	-4%
06/07 Actual	\$ 134,796	3%
07/08 Actual	\$ 131,046	-3%
08/09 Actual	\$ 131,180	0%
09/10 Actual	\$ 122,745	-6%
10/11 Actual	\$ 183,430	49%
11/12 Estimate	\$ 188,726	3%
12/13 Budget	\$ 190,338	1%
13/14 Budget	\$ 190,338	0%

The graph below shows the revenues from the Gas Tax Fund for 2002-2003 through 2013/2014.

# Other Funds

## Special Revenue Funds



The Gas Tax funds are expended for staffing for street repairs and maintenance, road signs and the appropriate materials and supplies for the repair of the streets throughout the city. The gas tax fund expenditures vary from year to year depending on the level of street projects undertaken, or for budget purposes, the projects expected to be implemented during the budget year. Most major street projects require funding from other sources in addition to the gas tax funds in order to have enough resources for the project. Therefore, major projects occur sporadically as additional funding is obtained. Currently most of the gas tax funds are used for patching and filling potholes throughout the city, painting of cross walks and stop lines, and right of way maintenance, as well as maintaining proper street and stop signs throughout the city.

Costs for 2012-2013 and 2013-2014 include the city's share of the replacement of the bridge over Dry Creek Slough on Railroad Avenue.

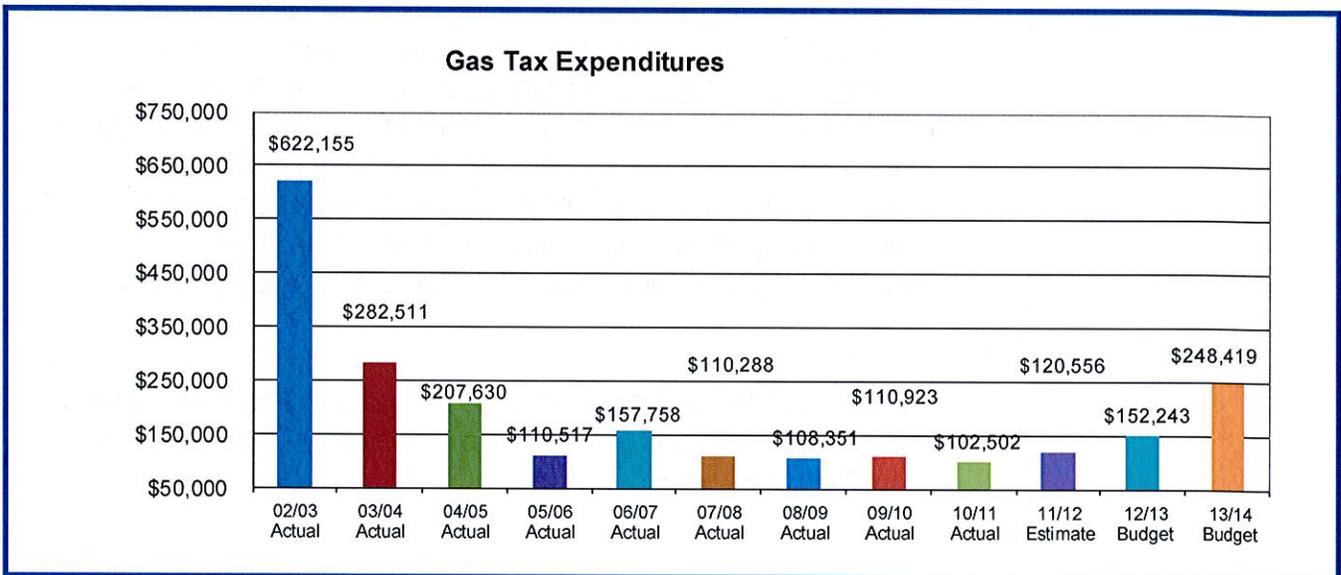
# Other Funds

## Special Revenue Funds

The chart below shows the expenditures for 2002/2003 through 2013/2014.

Gas Tax Expenditures		
Fiscal year	Amount	Increase/ (Decrease)
02/03 Actual	\$ 622,155	382%
03/04 Actual	\$ 282,511	-55%
04/05 Actual	\$ 207,630	-27%
05/06 Actual	\$ 110,517	-47%
06/07 Actual	\$ 157,758	43%
07/08 Actual	\$ 110,288	-30%
08/09 Actual	\$ 108,351	-2%
09/10 Actual	\$ 110,923	2%
10/11 Actual	\$ 102,502	-8%
11/12 Estimate	\$ 120,556	18%
12/13 Budget	\$ 152,243	26%
13/14 Budget	\$ 248,419	63%

The graph below shows expenditures for 2002/2003 through 2013/2014.



## Other Funds

### Special Revenue Funds

#### Transportation Development Act Funds

This fund is used to account for revenue from the Transportation Development Act. The source of funds is the Local Transportation Fund (LTF) and the State Transit Assistance Fund (STA). The LTF are derived from ¼ cent of the retail 8.25% sales tax collected statewide and are generally apportioned by population. The STA are from statewide sales tax on gasoline and diesel fuel and are apportioned 50% by population and 50% according to operator revenues on public transportation from the preceding fiscal year.

Budget Assumptions: The City of Winters receives its allocation for LTF and STA from the Sacramento Area Council of Governments (SACOG). Each year a Findings of Apportionment is adopted by SACOG and the City is responsible for filing a claim for the amount apportioned to it. We have received the Finding of Apportionment for 2012-2013 and the budgeted revenues are based on that finding. Budgeted revenues for 2013-2014 are based on a minor increase in expected fuel prices, and therefore the resulting increase in sales tax.

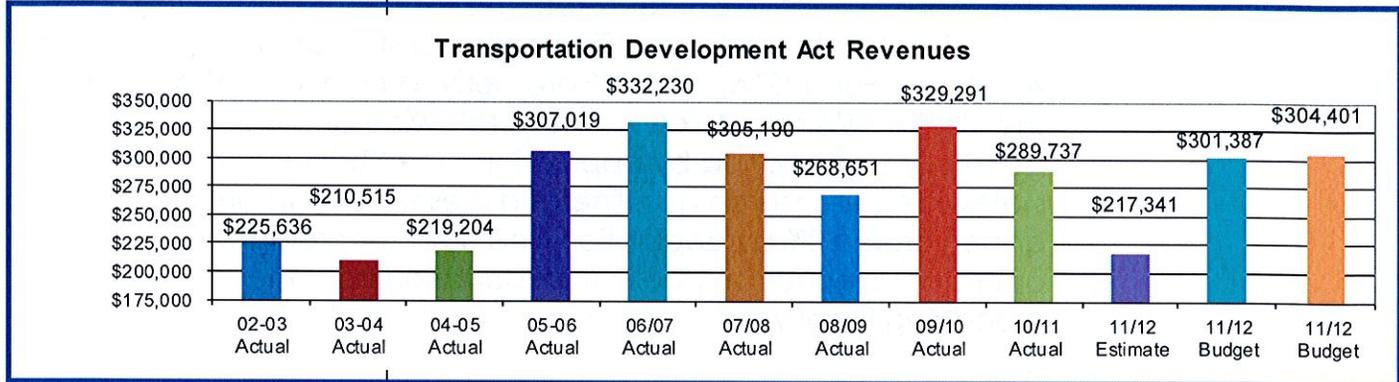
The chart below shows the Revenues since 2002-2003 for the Transportation Development Act Fund.

Fiscal Year	LTF	STA	Total	Increase/ (Decrease)
02-03 Actual	221,228	4,408	\$ 225,636	-41%
03-04 Actual	210,515	-	\$ 210,515	-7%
04-05 Actual	219,204	-	\$ 219,204	4%
05-06 Actual	268,019	39,000	\$ 307,019	40%
06/07 Actual	332,230	-	\$ 332,230	8%
07/08 Actual	305,190	-	\$ 305,190	-8%
08/09 Actual	268,651	-	\$ 268,651	-12%
09/10 Actual	329,291	-	\$ 329,291	23%
10/11 Actual	252,906	36,831	\$ 289,737	0%
11/12 Estimate	217,341	-	\$ 217,341	-25%
11/12 Budget	301,387	-	\$ 301,387	39%
11/12 Budget	304,401	-	\$ 304,401	1%

## Other Funds

## Special Revenue Funds

The graph below shows the growth in the Transportation Development Act funding since 2002-2003.



Transportation Development Act Fund is to provide public transportation to the residents of our community. The primary expenditure is for the bus service provided by the Yolo County Transportation District. Any funds available after the bus service is funded may be used for street engineering cost, and the cost of construction and maintenance of local streets, roads, gutters and sidewalks. Funds available after paying for the bus service have typically been saved up for a number of years and then combined with other funding sources to implement a street project within the City of Winters.

The Chart below details the expenditures from the Transportation Development Act Fund since 2002-2003.

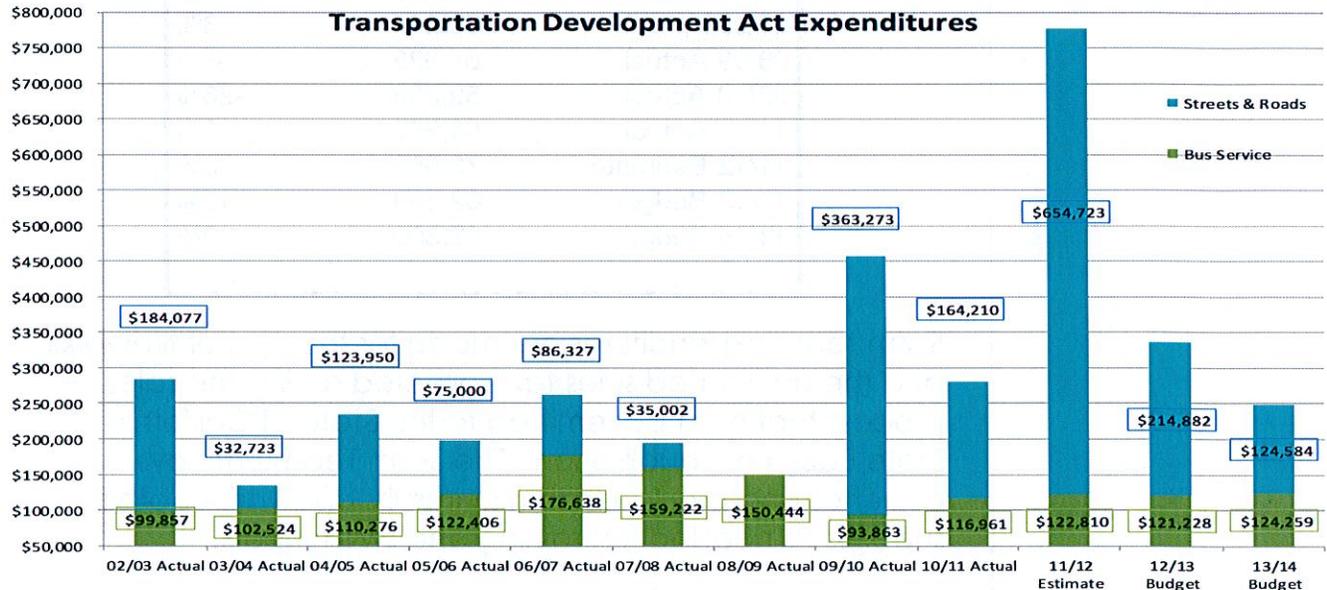
**Transportation Development Act Expenditures**

Fiscal year	Bus Service	Streets & Roads	Total
02/03 Actual	\$ 99,857	\$ 184,077	\$ -
03/04 Actual	\$ 102,524	\$ 32,723	\$ 283,934
04/05 Actual	\$ 110,276	\$ 123,950	\$ 135,247
05/06 Actual	\$ 122,406	\$ 75,000	\$ 234,226
06/07 Actual	\$ 176,638	\$ 86,327	\$ 197,406
07/08 Actual	\$ 159,222	\$ 35,002	\$ 262,965
08/09 Actual	\$ 150,444	\$ (37,037)	\$ 194,224
09/10 Actual	\$ 93,863	\$ 363,273	\$ 457,135
10/11 Actual	\$ 116,961	\$ 164,210	\$ 281,171
11/12 Estimate	\$ 122,810	\$ 654,723	\$ 777,533
12/13 Budget	\$ 121,228	\$ 214,882	\$ 336,110
13/14 Budget	\$ 124,259	\$ 124,584	\$ 248,842

## Other Funds

### Special Revenue Funds

The graph below shows expenditures for 2002/2003 through 2013/2014



### Winters Swim Team Fund

In 2004-2005 the City of Winters took over the Winters Swim Team program as a City activity. Previously, the Winters Swim Team was run as a private organization.

#### Budget Assumptions:

Revenues are from registration fees and sales of fireworks. The Swim Team runs a fireworks booth from June 28 to July 4 of each year. The fireworks booth is the single largest source of revenue to support the swim team. No City funds are used to provide for the swim team program, it is entirely self-supporting.

The chart below shows the revenue generated by the Swim Team registration and Fireworks sales.

## Other Funds

### Special Revenue Funds

Swim Team Revenues		
Fiscal Year	Amount	Increase/ (Decrease)
04/05 Actual	67,678	
05/06 Actual	66,488	-2%
06/07 Actual	71,945	8%
07/08 Actual	73,887	3%
08/09 Actual	67,625	-8%
09/10 Actual	50,339	-26%
10/11 Actual	54,257	8%
11/12 Estimate	73,550	36%
12/13 Budget	62,300	-15%
13/14 Budget	62,300	0%

Swim team expenditures are made for the cost of fireworks and the associated sales tax collected during the sales process that must be remitted to the State of California State Board of Equalization. The Swim Team employs coaches and provides team swimsuits and various other supplies as needed for training and swim meets.

# Other Funds

# Special Revenue Funds

City of Winters  
Estimated Fund Balances for Special Revenue Funds

Fund	Estimated Fund Balance 7/1/2012	Budgeted Revenues 2012/2013	Budgeted Expenditures 2012/2013	Budgeted Transfers 2012/2013	Estimated Fund Balance 6/30/2013	Budgeted Revenues 2013/2014	Budgeted Expenditures 2013/2014	Budgeted Transfers 2013/2014	Estimated Fund Balance 6/30/2014
Fireworks	\$ 7,445	\$ 14,000	14,000		7,445	\$ 14,000	14,000		7,445
Fire Protection Grant	1,049	-	500		549	-	456		93
City Wide Assessment	(1,837)	195,278	252,097	56,819	(1,837)	195,278	258,986	63,708	(1,837)
First Time Homebuyer in Lieu	83,836	-			83,836	-			83,836
Flood Assessment District	4,217	28			4,245	28			4,273
Gas Tax Fund	206,062	190,338	152,243		244,157	190,338	248,419		186,075
State COPS 1913	(71,243)	100,000	73,657		(44,900)	100,000	77,333		(22,233)
Tower Grant	(781)				(781)				(781)
Homeland Grant	(6,500)				(6,500)				(6,500)
Traffic Safety Fund	227,306	6,800	92,270		141,836	6,800	-		148,636
Asset Forfeiture	14,219	52	4,500		9,771	52	4,500		5,323
Vehicle Theft Deterrent	48,635	185			48,820	185			49,005
Street Grants	-	183,256	183,256		-	876,447	876,447		-
STIP	(24,364)				(24,364)				(24,364)
Putah Creek Car Bridge	-	1,372,950	1,372,950	-	-	-	-		-
North Bank Improvements	(80,523)	1,301,354	1,102,599	-	118,233	-	-	-	118,233
First 5	(1,222)				(1,222)				(1,222)
Prop 84 Park Grant	(8,558)	865,191	856,633		-	-			-
After School Donation	3,367		1,687		1,680		1,687		(7)
Recycling Grant	21,300	5,100	5,000	-	21,400	5,100	5,000	-	21,500
Transportation/Bus Service	(139,077)	301,911	336,110	-	(173,276)	304,925	245,812	-	(114,163)
After School Program	100,993	141,670	143,624	-	99,039	141,670	143,624	-	97,085
Grant Ave Sidewalk	(22,586)	20,000	77,414		(80,000)	80,000			-
STBG 96-1043 Grant	(29,070)	7,522	-	(7,522)	(29,070)	7,522	-	(7,522)	(29,070)
EDBG 99-688 Grant	-	19,580	-	(19,580)	-	19,580	-	(19,580)	-
EDBG 99-405 Grant	-	5,548	-	(5,548)	-	5,548	-	(5,548)	-
Housing Rehab RLF	450,811	-	-	-	450,811	-	-	-	450,811
First Time Homebuyer RLF	54,943	-	-	-	54,943	-	-	-	54,943
Small Business RLF	57,684	261	-	33,852	91,797	262	-	33,852	125,911
Home Fund RLF	74,797	282	-		75,079	282			75,361
Sustainable Communities Grant	-	100,000	100,000		-	100,000	100,000		-
Winters Library	54,106	250	25,000	-	29,356	75	25,000	-	4,431
Winters Swim Team	90,619	62,300	67,714		85,205	62,300	67,714		79,792
Festival DeLa Comunidad	721	6,401	7,000		122	6,402	7,000		(476)
Quilt Festival	1,059	1,000	750		1,309	1,000	750		1,559
<b>Totals</b>	<b>\$ 1,117,408</b>	<b>\$ 4,901,257</b>	<b>\$ 4,869,004</b>	<b>\$ 58,021</b>	<b>\$ 1,207,682</b>	<b>\$ 2,117,794</b>	<b>\$ 2,076,727</b>	<b>\$ 64,911</b>	<b>\$ 1,313,659</b>

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## Other Funds

### **Capital Project Funds**

The Capital Project Funds are used to account for financial resources used to acquire or construct major capital facilities for the City of Winters. The City of Winters has three (3) types of Capital Project Funds, Impact Fee Funds, and Winters Community Development Agency Funds.

### **Impact Fee Funds**

Impact fees are collected at the issuance of building permits based on the "City of Winters Public Facilities Development Impact Fee Nexus Study", also called our AB 1600 document. AB 1600 legislation, as codified by California Government Code Section 66000 etc. seq. sets forth the procedural requirements for establishing and collecting development impact fees. This study provided the nexus for collecting the fee, and was last updated in March 2003. These fees must be accounted for separately. The funds used to account for these funds are as follows:

- Street Impact Fee Fund
- Storm Drain Impact Fee Fund
- Parks Impact Fee Fund
- Police Impact Fee Fund
- Fire Impact Fee Fund
- General Facilities Impact Fee Fund
- Water Impact Fee Fund
- Sewer Impact Fee Fund
- Monitoring Fee

Budget Assumptions: Revenues for the above funds were calculated as follows:

- Street, Storm, Parks, Water, Sewer, Police, Fire, General Facilities and Monitoring Fee impact were calculated based on the estimated building permits to be issued for new construction for the 2012/2013 and 2013/2014 budget years.

## Other Funds

### Capital Project Funds

Below is a schedule of the fees anticipated to be collected based on the payment of impact fees for one (1) fast food restaurant for 2012-2013. Permits anticipated in 2013-2014 are for 2 new commercial projects.

Projected Impact Fee Revenues		
	2012-2013	2013-2014
Water Impact Fee	\$ 7,060	\$ 55,974
Sewer Impact Fee	14,020	\$ 108,145
General Storm Drain Fee	151	\$ 98,788
Street Impact Fee	18,861	\$ 152,163
Police Impact Fee	2,522	\$ 27,172
Fire Impact Fee	3,984	\$ 55,974
Park Impact Fee	-	\$ -
Monitoring Impact Fee	3,228	\$ 34,780
Storm Drain	1,160	\$ 8,695
General Impact Fee	5,799	\$ 101,080
	<u>\$ 56,784</u>	<u>\$ 642,771</u>

Projects are proposed for the various impact fee funds totaling \$1,515,076 for 2012-2013 and are detailed below:

- Matsumoto Lane Signal Project
- Putah Creek North Bank Improvements
- Police Vehicle Purchase
- Gateway Utility Project-Water
- Gateway Utility Project-Sewer

Projects are proposed for 2013-2014 for the impact fee fund total \$190,444 for the completion of the Water and Sewer Gateway utility project.

Specific project information for these projects can be found in the Capital Improvement Section of this budget. The budgeted amounts are estimates, budget adjustments will be requested as each project is approved by the City Council and bids are received and accepted.

## Other Funds

### Capital Project Funds

#### Other Sources of Capital

Other sources of capital are:

- from a transfer of accumulated fund balance to a capital fund to be used to replace capital assets
- from the sale of property or equipment from which policy dictates the proceeds should be placed in a capital fund to provide for the replacement or maintenance of capital assets
- from donation or payment received from other sources, such as capital received as part of a development agreement.

The following capital funds receive revenue from these other sources and are included on the Estimated Fund Balance Schedule that follows:

- General Fund Capital
- Landfill Capital
- Park Capital
- Equipment Replacement Fund
- 1992 General Plan Update
- Flood Control Capital
- Rancho Arroyo Storm Drain Capital
- Capital Asset Replacement Fund
- Street Capital
- Water Revenue Bonds
- Sewer Revenue Bonds

Budget Assumptions: Transfers are expected for the Equipment Replacement Fund and the 1992 General plan update based on the financial policies of the City of Winters. The rest of the funds budgeted revenues are for interest received as a result of the funds invested in LAIF.

Expenditures are budgeted for the Landfill Capital Fund for the cost of monitoring the test wells installed at the closed landfill. Once all reports are obtained indicating that the site is usable, the remaining funds will be used to convert the site to a Community Park containing soccer and Little League facilities.

## Other Funds

## Capital Project Funds

The Water Bond and Sewer Bond funds were established in 2007/2008 with the issuance of Water and Sewer Revenue Bonds. A small portion of these funds remain available and Projects scheduled to use the remaining funds include:

- East Street Pump Station MCC Replacement.
- 2012-2013 Sewer Main Rehabilitation Project

City of Winters Estimated Fund Balances for Capital Funds									
Fund	Estimated Fund Balance 7/1/2012	Budgeted Revenues 2012-2013	Budgeted Expenditures 2012-2013	Budgeted Transfers 2012-2013	Estimated Fund Balance 6/30/2013	Budgeted Revenues 2013-2014	Budgeted Expenditures 2013-2014	Budgeted Transfers 2013-2014	Estimated Fund Balance 6/30/2014
411 Street Impact Fee	\$ 698,502	\$ 154,389	\$ 434,116		\$ 418,775	\$ 179,586	\$ -		\$ 598,361
412 Storm Impact Fee	192,285	99,104	-		291,389	4,766	-		296,155
413 Parks Impact Fee	13,267	1,918	626,960		(611,775)	1,918	-		(609,857)
414 Police Impact Fee	340,037	28,491	54,000		314,528	33,819	-		348,346
415 Fire Impact Fee	282,701	57,062	-		339,763	67,388	-		407,150
416 General Facility Impact Fee	339,590	102,381	-		441,971	118,301	-		560,272
417 Water Impact Fee	714,872	58,740	200,000		573,612	35,266	96,772		512,107
418 Sewer Impact Fee	17,376	109,790	200,000		(72,834)	64,695	93,672		(101,811)
419 Flood Fees	172,800				172,800				172,800
421 General Fund Capital	549,951	2,085	-		552,036	2,085	-		554,121
422 Landfill Capital	203,036	820	9,500		194,356	820	9,500		185,676
424 Park Capital	6,704	29	-		6,733	29	-		6,761
427 Capital Equipment Replacement	533,736	151,874	74,013		611,597	151,874	-		763,470
429 Service Reserve Fund	509,518	2,163	-	(34,187)	477,494	2,163	-	(34,187)	445,470
481 General Plan Capital	211,759	-		34,780	246,539	-		41,600	288,139
482 Flood Control Capital	(123,708)	5			(123,703)	5			(123,698)
492 RAJA Storm Drain	28,847	246	-		29,093	246	-		29,340
494 Capital Asset Recovery Fund	53,620	590	2,500		51,710	1,090	-		52,799
495 Monitoring Fee	-	34,780	-	-	34,780	41,600	-	-	76,380
496 Non Flood Storm Drain Capital	232	-			232	3			235
615 2007 Water Revenue Bonds	285,227				285,227				285,227
626 2007 Sewer Revenue Bonds	(19,661)				(19,661)				(19,661)
<b>Totals</b>	<b>\$ 5,010,691</b>	<b>\$ 804,466</b>	<b>\$ 1,601,089</b>	<b>\$ 593</b>	<b>\$ 4,214,661</b>	<b>\$ 705,653</b>	<b>\$ 199,944</b>	<b>\$ 7,413</b>	<b>\$ 4,727,782</b>

# Other Funds

## Enterprise Funds

The City operates two Enterprise type funds, the Water Fund and the Sewer Fund.

- The Water Fund is used to account for revenues and expenditures related to providing water service to the residents and businesses of the City.
- The Sewer Fund is used to account for revenues and expenditures related to providing sewer service to the residents and businesses of the City

### Water Enterprise Fund

The City of Winters fiscal policies require an un-appropriated un-reserved fund balance of 50% annual expenditures. The projected fund balance reserve for 2012-2013 is as follows:

Estimated Water fund Balance 6/30/12	\$	3,111,437
Cash Reserve \$1,271,851 X 50%		635,926
Un-appropriated, unreserved Fund Balance 6/30/13	\$	<u>2,475,512</u>

The projected fund balance reserve for 2013-2014 is as follows:

Estimated Water fund Balance 6/30/13		3,310,763
Cash Reserve \$1,273,020 X 50%		636,510
Un-appropriated, unreserved Fund Balance 6/30/14	\$	<u>2,674,253</u>

# Other Funds

## Enterprise Funds

The following chart shows the 2009/2010 and 2010/2011 actual income and expenses, the 2011/2012 estimated income and expenses and the 2012/2013 and 2013-2014 budgeted income and expenditures.

City of Winters Water Enterprise Fund									
	2010 Actual	2011 Actual	2012 Estimate	2013 Budget	Change from Prior Year		2014 Budget	Change from Prior Year	
					In \$	In %		In \$	In %
<b>Operating Revenues</b>									
Charges for Services	\$ 997,262	\$ 1,042,596	\$ 1,026,048	\$ 1,358,930	\$ 332,882	32%	\$ 1,386,109	\$ 27,179	2%
Other Revenues	34,114	156,472	115,590	94,078	(21,512)	-19%	94,078	-	0%
<b>Total Operating Revenues</b>	<b>\$ 1,031,377</b>	<b>\$ 1,199,068</b>	<b>\$ 1,141,639</b>	<b>\$ 1,453,008</b>	<b>\$ 311,370</b>	<b>27%</b>	<b>\$ 1,480,187</b>	<b>\$ 27,179</b>	<b>2%</b>
<b>Operating Expenses</b>									
Allocated Cost	\$ 346,161	\$ 391,242	\$ 435,888	\$ 516,617	\$ 80,729	19%	\$ 548,232	\$ 31,614	6%
Salaries and Benefits	139,901	223,924	265,813	228,435	(37,377)	-14%	237,668	9,233	4%
Contractual Services	1,568	2,625	1,000	2,000	1,000		2,000	-	0%
Professional Services	11,671	63,348	14,800	26,700	11,900	80%	26,700	-	0%
Supplies and Material	14,180	27,627	31,403	41,700	10,297	33%	31,600	(10,100)	-24%
Utilities	106,937	91,074	92,812	100,000	7,188	8%	100,000	-	
Other Operating Expenses	80,791	1,683,024	292,660	320,720	28,060	10%	326,822	6,102	2%
Depreciation	51,047	67,732	-	-	-		-	-	
Capital Projects	-	2,259	-	35,680	35,680		-	(35,680)	-100%
<b>Total Operating Expenses</b>	<b>\$ 752,255</b>	<b>\$ 2,552,856</b>	<b>\$ 1,134,375</b>	<b>\$ 1,271,853</b>	<b>\$ 137,478</b>	<b>12%</b>	<b>\$ 1,273,022</b>	<b>\$ 1,169</b>	<b>0%</b>
<b>Operating Income (Loss)</b>	<b>\$ 279,122</b>	<b>\$ (1,353,788)</b>	<b>\$ 7,263</b>	<b>\$ 181,155</b>	<b>\$ 173,892</b>	<b>2394%</b>	<b>\$ 207,165</b>	<b>\$ 26,010</b>	<b>14%</b>
<b>Non Operating Revenues(Expenses)</b>									
Income(Loss) before Operating	279,122	(1,353,788)	7,263	181,155	173,892	2394%	207,165	26,010	14%
Operating Transfers In	2,355,983	-	17,671	18,169	498	3%	18,169	-	0%
Operating Transfers Out	-	-	-	-	-	0%	-	-	0%
<b>Net Income(Loss)</b>	<b>\$ 2,635,104</b>	<b>\$ (1,353,788)</b>	<b>\$ 24,935</b>	<b>\$ 199,325</b>	<b>\$ 174,390</b>	<b>0%</b>	<b>\$ 225,335</b>	<b>26,010</b>	<b>13%</b>
Retained Earnings July 1 Adjustments	1,805,186	4,440,290	3,086,502	\$ 3,111,437	\$ 24,935	1%	\$ 3,310,762	\$ 199,325	6%
<b>Retained Earnings June 30</b>	<b>\$ 4,440,290</b>	<b>\$ 3,086,502</b>	<b>\$ 3,111,437</b>	<b>\$ 3,310,762</b>	<b>\$ 199,325</b>	<b>6%</b>	<b>\$ 3,536,096</b>	<b>\$ 225,335</b>	<b>7%</b>

## Other Funds

### Enterprise Funds Sewer Enterprise Fund

The Sewer Enterprise Fund reserve policy requires an un-appropriated, unreserved fund balance of 50% of annual expenditures. The projected fund balance reserve for 2012/2013 is as follows:

Estimated Sewer fund Balance 6/30/12	\$	4,660,599
Cash Reserve \$1,609,721 X 50%		804,861
Un-appropriated, unreserved Fund Balance 6/30/13	\$	<u>3,855,739</u>

The projected fund balance reserve for 2010/2011 is as follows:

Estimated Sewer fund Balance 6/30/11	\$	4,464,965
Cash Reserve \$1,692,666 X 50%		846,333
Un-appropriated, unreserved Fund Balance 6/30/14	\$	<u>3,618,632</u>

The following chart shows the actual revenues and expenses for 2009/2010 and 2010/2011, estimated revenues and expenses for 2011/2012 and budgeted revenues and expenses for 2012/2013 and 2013/2014.

# Other Funds

## Enterprise Funds

City of Winters Sewer Enterprise Fund									
	2010 Actual	2011 Actual	2012 Estimate	2013 Budget	Change from Prior Year		2014 Budget	Change from Prior Year	
					In \$	In %		In \$	In %
Operating Revenues									
Charges for Services	\$ 1,208,246	\$ 1,330,457	\$ 1,593,795	\$ 1,668,311	\$ -	5%	\$ 1,701,677	\$ 33,366	2%
Other Revenues	6,457	\$ 1,058	\$ 3,235	3,235	74,516	0%	3,235	-	0%
Total Operating Revenues	\$ 1,214,703	\$ 1,331,515	\$ 1,597,030	\$ 1,671,546	\$ 74,516	5%	\$ 1,704,912	\$ 33,366	2%
Operating Expenses									
Allocated Cost	\$ 263,165	\$ 283,660	\$ 397,699	\$ 435,602	\$ 37,903	10%	\$ 453,159	\$ 17,557	4%
Salaries and Benefits		\$ 64,251	\$ 51,271	\$ 61,066	\$ 9,795		\$ 64,315	\$ 3,249	
Contractual Services	325,188	328,491	335,255	340,000	4,745	1%	340,000	-	0%
Professional Services	24,042	16,576	34,500	40,083	5,583	16%	40,081	(2)	0%
Supplies and Material	2,678	9,445	11,000	21,000	10,000	91%	21,000	-	0%
Utilities	98,999	194,196	211,875	211,875	-	0%	211,875	-	0%
Other Operating Expenses	55,612	200,135	442,516	389,613	(52,904)	-12%	382,860	(6,753)	-2%
Depreciation	64,167	82,605	82,605	82,605	-		82,605	-	
Capital Projects	-	-	43,000	293,254	250,254		96,772	(196,482)	-67%
Total Operating Expenses	\$ 833,852	\$ 1,179,359	\$ 1,609,721	\$ 1,875,098	265,377	16%	\$ 1,692,667	(182,431)	-10%
Operating Income (Loss)	\$ 380,852	\$ 152,156	\$ (12,691)	\$ (203,552)	\$ 74,516	1504%	\$ 12,245	\$ 215,797	-106%
Non Operating Revenues(Expenses)									
Income(Loss) before Operating	\$ 380,852	\$ 152,156	\$ (12,691)	(203,552)	74,516	1504%	12,245	215,797	-106%
Operating Transfers In	1,409,853	-	7,917	7,917	-	0%	7,917	7,917	
Operating Transfers Out	-	-	-	-	-	0%	-	-	
Net Income(Loss)	\$ 1,790,705	\$ 152,156	\$ (4,774)	\$ (195,635)	\$ 74,516	0%	\$ 20,162	20,162	-110%
Retained Earnings July 1	2,722,513	4,513,217	4,665,373	\$ 4,660,599	\$ -	0%	\$ 4,464,964	\$ 4,464,964	-4%
Adjustments	-								
Retained Earnings June 30	\$ 4,513,217	\$ 4,665,373	\$ 4,660,599	\$ 4,464,964	\$ 74,516	-4%	\$ 4,485,125	\$ 4,485,125	0%

## Other Funds

### Internal Service Fund

The City of Winters has one internal service fund, the Central Service Overhead fund.

### Central Service Overhead

The Central Service Overhead fund is used for expenditures that cannot be specifically charged to a particular fund or department, and therefore, are allocated to departments based on the City of Winters allocation plan. The following table has 2009/2010 and 2010/2011 actual expenditures and allocations, 2011/2012 estimated expenditures and allocations, and 2012/2013 and 2013/2014 budgeted expenditures and allocations.

Central Service Overhead	Central Service Overhead Expenditures								
	Actual 2009-2010	Actual 2010-2011	Estimated 2011-2012	Budgeted 2012-2013	Change from Prior Year		Budgeted 2013-2014	Change from Prior Year	
					In \$	In %		In \$	In %
Beginning Fund Balance	\$ 1,045	\$ 1,153	\$ 8,620	\$ 8,620	\$ 0	0%	\$ 8,620	\$ 0	0
Food and Water	1,958	1,865	1,500	3,000	1,500	100%	3,000	-	-
Computer (It) Services	69,528	67,721	85,000	73,278	(11,722)	-14%	73,502	224	0
Computer Software	-	-	-	-	-	-	-	-	-
Printing	13,505	7,009	11,000	10,000	(1,000)	-9%	10,000	-	-
Equipment Repairs	3,669	2,155	3,300	4,500	1,200	36%	4,500	-	-
Repairs	1,613	565	1,500	3,000	1,500	100%	3,000	-	-
Supplies	2,682	1,836	2,900	3,000	100	3%	3,000	-	-
Professional Services	32,603	30,015	36,900	42,182	5,282	14%	42,182	-	-
Natural Gas	3,387	4,364	5,600	3,360	(2,240)	-40%	3,360	-	-
Maintenance Supplies	2,917	2,353	3,000	5,000	2,000	67%	5,000	-	-
Postage and Mail	22,311	9,894	12,000	13,000	1,000	8%	13,000	-	-
Auditing	25,400	37,830	25,400	20,000	(5,400)	-21%	20,000	-	-
Legal Services	115,150	161,877	180,000	133,200	(46,800)	-26%	133,200	-	-
Fuel	27,244	49,696	38,000	31,000	(7,000)	-18%	31,000	-	-
Telephone	29,642	38,452	37,000	27,636	(9,364)	-25%	27,636	-	-
Office Supply	37,351	36,640	38,000	34,500	(3,500)	-9%	34,500	-	-
Electricity	22,259	20,677	23,500	30,000	6,500	28%	30,000	-	-
Equipment Rental	31,015	36,326	26,000	23,132	(2,868)	-11%	23,132	-	-
Insurance and Bonding	71,665	67,454	98,000	100,551	2,551	3%	102,362	1,811	0
Taxes			200	200			200		
Water			6,200	8,400			8,400		
Office Equipment	2,276	-	-	-	-	-	-	-	-
City Memberships	130	230	130	110	(20)	-15%	110	-	-
Permits	779	639	635	1,000	365	57%	1,000	-	-
Miscellaneous Fees	232	90	-	-	-	0%	-	-	-
Staff Development	1,206	2,867	3,000	5,100	2,101	70%	5,100	-	-
<b>Total Expenditures</b>	<b>\$ 518,519</b>	<b>\$ 580,556</b>	<b>\$ 638,764</b>	<b>\$ 575,148</b>	<b>\$ (63,616)</b>	<b>-10%</b>	<b>\$ 577,184</b>	<b>2,035</b>	<b>0</b>
Costs Allocated Out	(518,411)	(573,089)	(638,764)	(575,148)	63,616	-10%	(577,184)	(2,036)	0
<b>Ending Fund Balance</b>	<b>\$ 1,153</b>	<b>\$ 8,620</b>	<b>\$ 8,620</b>	<b>\$ 8,620</b>	<b>\$ 0</b>	<b>0%</b>	<b>\$ 8,620</b>	<b>\$ (0)</b>	<b>(0)</b>

## Other Funds

### Internal Service Fund

The following areas have increases for 2012-2013

- Food and Water
- Equipment Repairs
- Building Repairs
- Supplies
- Professional Services
- Maintenance Supplies
- Postage and Mail
- Insurance and Bonding
- Electricity
- Permits
- Staff Development

Areas of significant decreases for 2012-2013 are:

- Legal Services
- Computer (IT) Services
- Natural Gas
- Fuel
- Telephone

### Debt Service Fund Group

The Debt Service Fund Group consists of General Debt Service .

The General Debt Service Fund currently is accumulating cash for estimated cash out of leave balances in the event of the retirement of a long-standing employee. The amount of the estimated leave balance is calculated at each year-end, and cash is deposited in this fund as a reserve. The fund receives only interest revenue throughout the year, and there is no other activity in this fund. Information on this fund is included in the Summary Financial Section of this budget.

# City Council

The City Council is comprised of five (5) elected individuals that are elected for a four (4) year term. The City Council is the policy making legislative body of the City of Winters. The City Council acts upon all legislative matters concerning the City, approving and adopting ordinances, resolutions and other matters requiring overall policy decisions and leadership. The City Council appoints the City Manager and the City Attorney as well as various commissions, boards and citizen advisory committees to ensure broad based citizen input into the City's affairs. In reaching policy decisions, the City Council reviews proposals designed to meet community needs and sustain demanded service levels; directs staff to initiate new programs to update existing services; determines the ability of the City to provide financing for the proposed budget; and oversees the financial condition of the city.

## *City Council Mission*

*To provide policy direction and oversight for the City of Winters; to serve as the elected representatives for the citizens of the City of Winters in guiding municipal operations and services.*

### **Long Term Objectives**

- Provide policy guidance in the development of resolutions, ordinances and fiscal initiatives.
- Allow for an inclusive municipal government, allowing for a diversity of issues and opinions when considering key policy decisions.

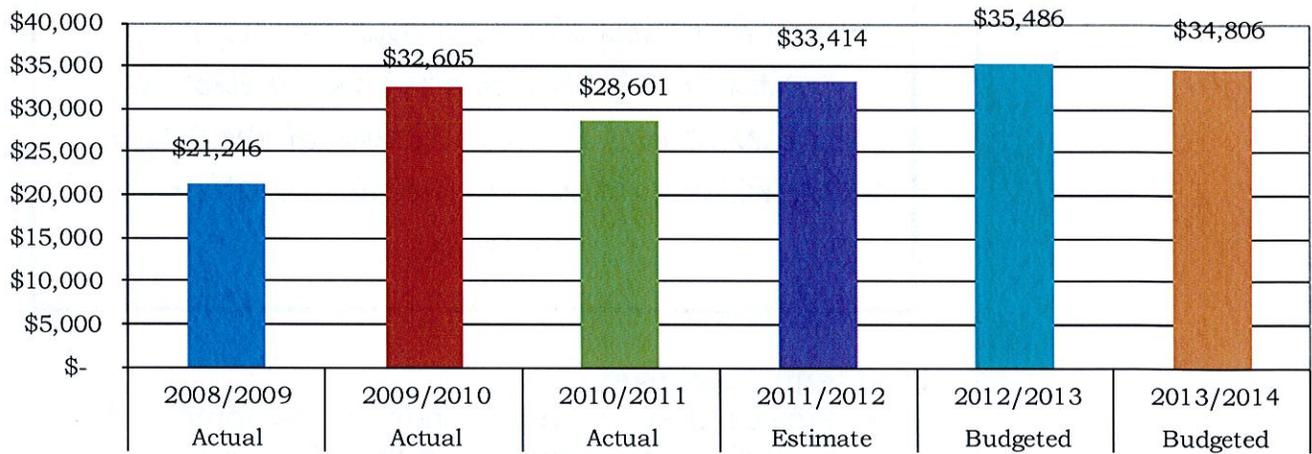
# City Council

The chart below shows the historical expenditures for the City Council as well as budgeted expenditures for 2012/2013 and 2013/2014, the graph below the chart illustrates expenditures for same time period.

City of Winters City Council Expenditures

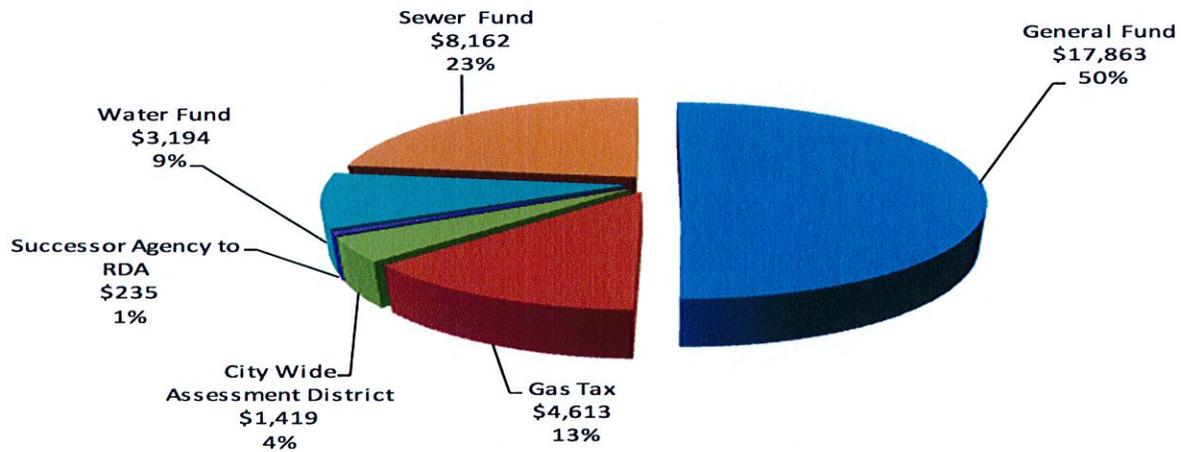
	Actual 2008-2009	Actual 2009-2010	Actual 2010-2011	Estimated 2011-2012	Proposed 2012-2013	Proposed 2013-2014
Stipends	\$ 12,059	\$ 9,892	\$ 9,815	\$ 9,847	\$ 11,941	\$ 11,941
Operating Expenditures	9,187	22,713	18,786	22,067	23,545	22,865
Contingencies	-	-	-	1,500	-	-
<b>Total Expenditures</b>	<b>\$ 21,246</b>	<b>\$ 32,605</b>	<b>\$ 28,601</b>	<b>\$ 33,414</b>	<b>\$ 35,486</b>	<b>\$ 34,806</b>

City Council Expenditures



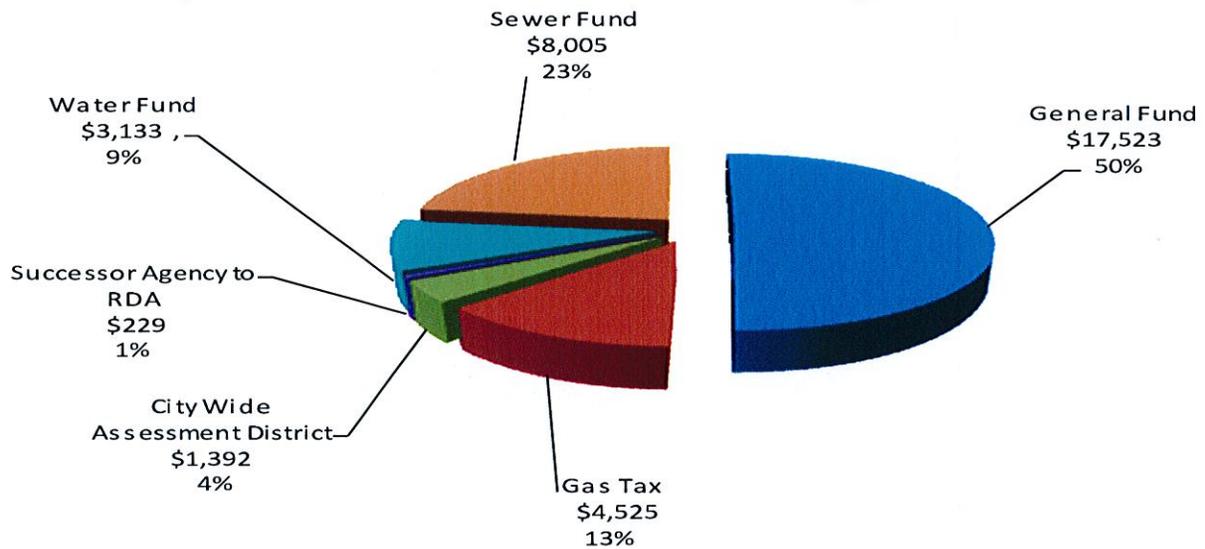
# City Council

## City Council Sources of Funding 2012-2013



The sources of funding for 2013-2014 for the City Council are shown in the graph below.

## City Council Sources of Funding 2013-2014



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# City Treasurer

The City Treasurer is an elected position for a four (4) year term. The Treasurer is responsible for all financial accounts of the City and these responsibilities are typically delegated to the Director of Financial Management. The Treasurer pays warrants signed by any two of the following:

- Treasurer
- City Manager
- City Clerk
- Council-member

## City Treasurer Mission

The mission of the City Treasurer is to effectively serve as the elected fiduciary for fiscal matters within the City of Winters.

### Long Term Objectives

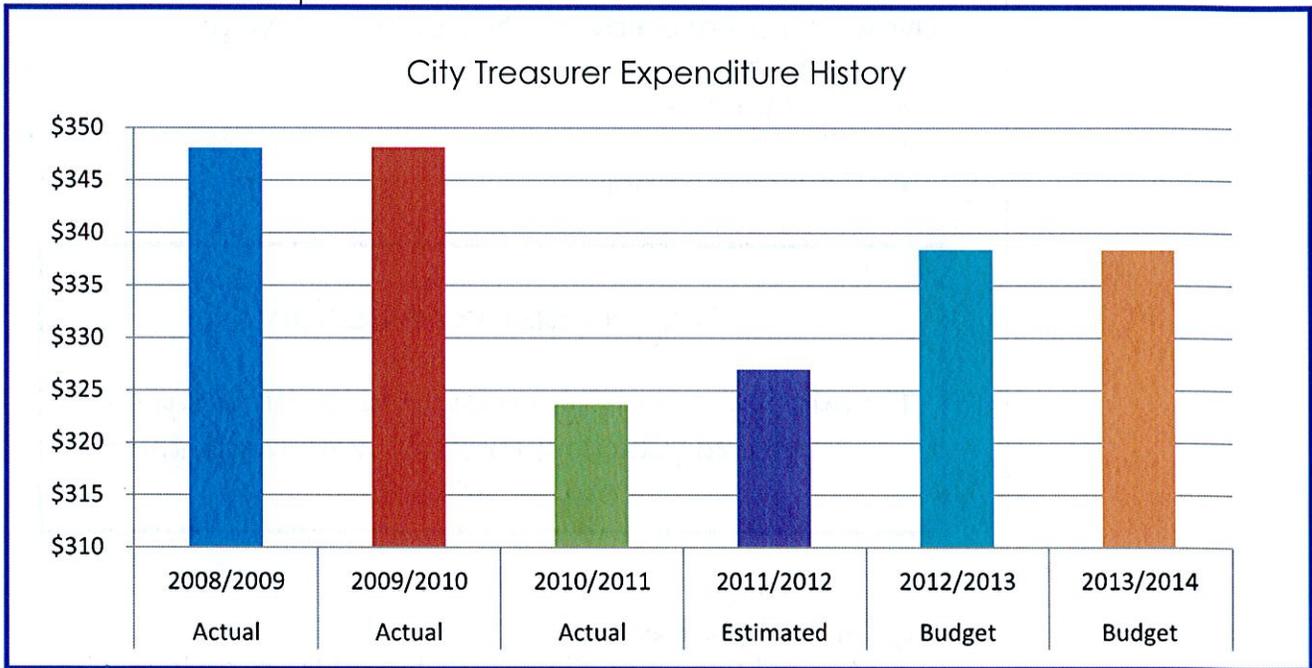
- Annual review of City Budgets and fiscal policies.
- Consideration of spending for conformance with adopted financial policies and procedures.

Below is a chart and graph showing historical expenditures of the City Treasurer Department.

City of Winters City Treasurer Expenditures

	Actual 2008-2009	Actual 2009-2010	Actual 2010-2011	Estimate 2011-2012	Proposed 2012-2013	Proposed 2012-2014
Stipends	\$ 348	\$ 348	\$ 324	\$ 327	\$ 338	\$ 338
Operating Expenditures						
Contingencies						
<b>Total Expenditures</b>	<b>\$ 348</b>	<b>\$ 348</b>	<b>\$ 324</b>	<b>\$ 327</b>	<b>\$ 338</b>	<b>\$ 338</b>

# City Treasurer



The City Treasurer Department is fully funded by the General Fund.

## City Clerk

The City Clerk is an elected position with a four (4) year term. The principal responsibility of the City Clerk is to attend all City Council meetings and record the minutes and actions of the City Council. The City Clerk is responsible for filing and safeguarding all City Ordinances, Resolutions, Minutes, Contracts and Agreements. The City Clerk is also responsible for assuring compliance with the Brown Act (Open Meeting Law). The City Clerk has no staff allocated to its budget; the City's Administrative Services Department fulfills all but the official acts of the City Clerk, such as signing all adopted Ordinances and Resolutions.

### *City Clerk Mission*

*To ensure efficient, high quality customer service is provided to the community and ensure timely, accurate and responsive communications.*

#### **2010/2012 Accomplishments**

- Continued enhancement of Records Management adding 5 additional years as well as contracts/Agreements

#### **Long-term Objectives**

- Add Additional years to the Archives
- Development of a new Records Management

The Chart below shows the historical and projected expenditures for the City Clerk Department.

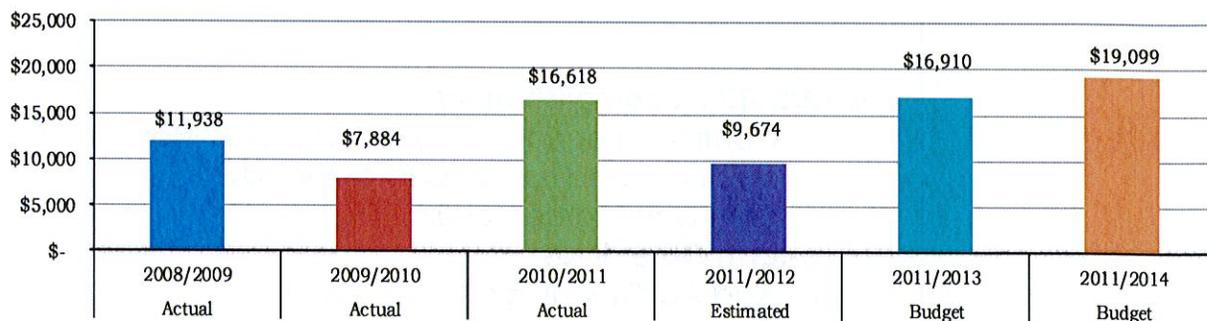
# City Clerk

## City of Winters City Clerk Expenditures

	Actual 2008-2009	Actual 2009-2010	Actual 2010-2011	Estimate 2011-2012	Proposed 2012-2013	Proposed 2013-2014
Stipends	\$ 1,071	\$ 1,164	\$ 1,089	\$ 1,068	\$ 1,081	\$ 1,081
Operating Expenditures	4,233	2	8,058	302	8,351	10,514
Allocated Costs	6,634	6,717	7,471	8,304	7,477	7,503
<b>Total Expenditures</b>	<b>\$ 11,938</b>	<b>\$ 7,884</b>	<b>\$ 16,618</b>	<b>\$ 9,674</b>	<b>\$ 16,910</b>	<b>\$ 19,099</b>

The graph below shows the level of expenditures for the City Clerk Department over the years. The fluctuation in expenditures is generally due to the cost of elections every other year.

### City Clerk Expenditure History



The City Clerk has no staff assigned to it, and therefore, with the exception of fluctuations due to the cost of elections, its costs are fairly constant. The City Clerk stipend is set by the City Council and can only be increased or decreased by their actions. The City Clerk department is funded solely by the General Fund.

## City Manager

The City Manager is appointed by the City Council and is the Chief Administrative Officer of the City. The City Manager is responsible for providing support and advice to the City Council; offering leadership and policy support for departments; fostering community partnerships and inter-agency collaboration; connecting citizens with their community; providing legislative policy support; and guiding the City's continuing transformation to a highly customer focused team. The City Manager advises the City Council on the financial conditions of the City. The City Manager makes recommendations to the City Council on the affairs of the City, and advises the City Council on all legislative policy matters. The City Manager supervises all of the appointed department directors, except the City Attorney, who is appointed by the City Council. The City Manager is responsible for the efficient and effective operation of all City department programs and services.

### *City Manager Mission*

*The City Manager will provide effective policy recommendations to the City Council and leadership and guidance to the City of Winters organization in providing services to the citizens of Winters.*

### **2010/2012 Accomplishments**

- Maintained a positive relationship with the City Council, keeping them well informed and focusing on carrying out the policies the Council set forth.
- Under the policies set forth by the City Council, and in conjunction with the Finance Department, fiscal sustainability has been addressed with the City Council as a top priority.

## City Manager

- Established a Management Services Agreement with the Dixon Fire Department of Administrative Support of the newly established Winters Fire Department with the retirement of Chief Scott Dozier.
- Reorganization of the Winters Police Department with the retirement of Chief Bruce Muramoto and the appointment of Chief Sergio Gutierrez.
- Completed Construction of the Public Safety Facility at the corner of Grant Avenue and East Main Street.
- Establishment of Bi-monthly All Staff meetings to provide information to all staff of the city regarding city issues and accomplishments.
- Economic Development has been a primary focus of the City Manager's Office.
- Implementation of expanded services from the Winters Fire Department with the new 24/7 staffing model.
- Managing the process of dissolving the Winters Community Development Agency as mandated by the State of California by establishing an Oversight Board and Successor Agency as required by law.
- Implementation of Shared Services with the City of West Sacramento with the sharing of a Planning position in the Community Development Department.
- Manage grants and the grant application process for the following grants
  - Housing related Parks program
  - SACOG Community Design Program Roundabout design and environmental process
  - Proposition 84 State Parks Grant for Orchard Village Park
  - CDBG General Allocation Grant for Orchard Village Park.
  - Community Design Program for Grant Avenue Sidewalks.
  - Climate Action Plan PG& E

# City Manager

## Long term Objectives

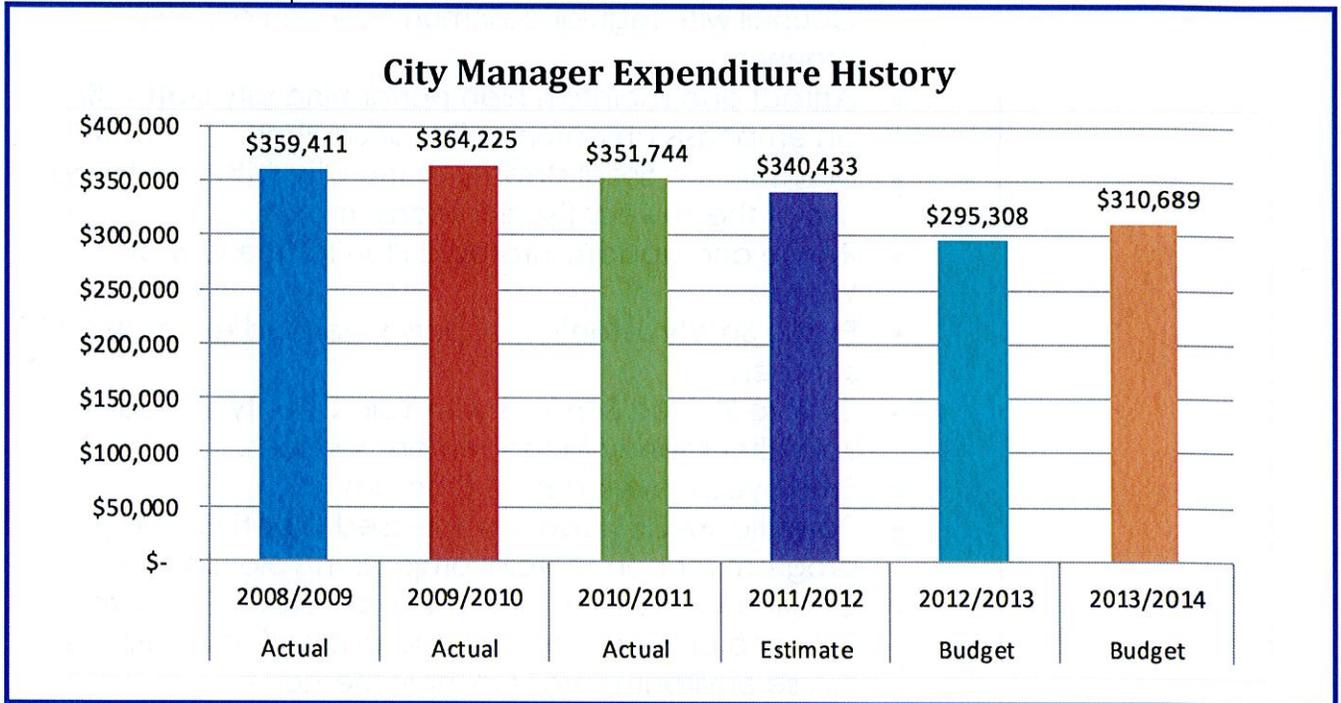
- Implement the policies established by the City Council and provide staff support to the Council.
- Maintain positive working relationship with the City Council with regular communication in a timely manner.
- Attract and maintain high performing city staff with an emphasis on community mindedness.
- Maintain the fiscal stability of the City with continued use of the 10 year fiscal forecast model.
- Revise and update Strategic Plan for the City of Winters.
- Public Safety retention of personnel and expansion of services.
- Explore Shared Services with Yolo County, including Joint Emergency Management Services.
- Employee Development Program
- Potential PACE (Property Assessed Clean Energy ) program for commercial projects in Yolo County.
- Continued focus on Green energy practices by the City and encouragement and education of citizens to use environmentally friendly methods.
- Continued assistance for first time and low income homebuyers and rehabilitation programs for Senior owned homes.
- Focus on Economic Development to provide recurring General Fund Revenues.

Below is a chart of historical expenditures for the City Manager Department as well as proposed expenditures for 2012/2013 and 2013/2014.

	Actual 2008-2009	Estimate 2009-2010	Proposed 2010-2011	Proposed 2011-2012	Proposed 2011-2013	Proposed 2011-2014
Salaries and Benefits	\$ 349,246	\$ 357,686	\$ 342,825	\$ 330,244	\$ 283,325	\$ 299,727
Operating Expenditures	6,553	2,882	4,839	5,653	7,899	6,864
Capital	-	-	-	-	-	-
Allocated Costs	3,612	3,657	4,080	4,536	4,084	4,098
<b>Total Expenditures</b>	<b>\$ 359,411</b>	<b>\$ 364,225</b>	<b>\$ 351,744</b>	<b>\$ 340,433</b>	<b>\$ 295,308</b>	<b>\$ 310,689</b>

# City Manager

The graph below shows the historical and proposed expenditures of the City Manager Department.



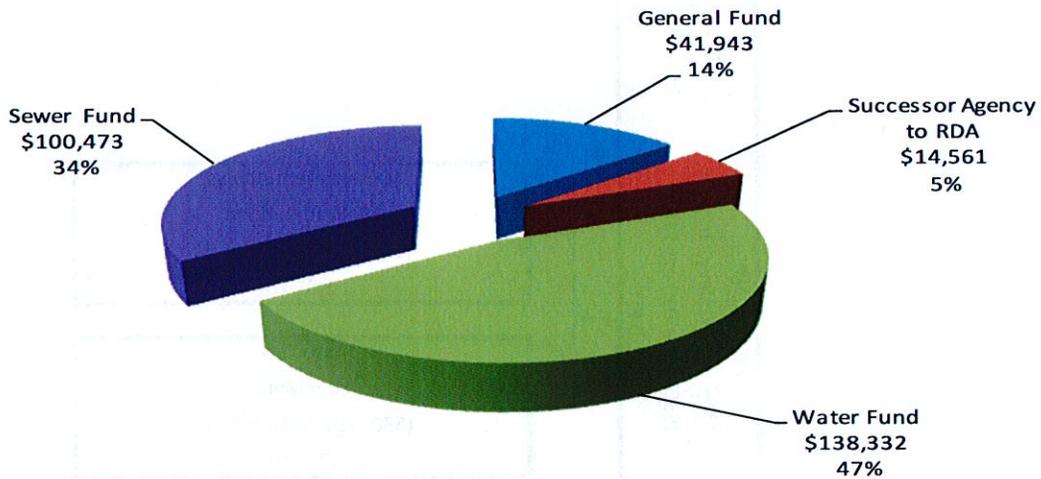
The City Manager Department budget has decreased expenditures for 2012/2013 due the vacancy of the Grant Management Analyst positions. This position is not being filled in an effort to contain cost. Other staff are being reassigned duties of the former Grant Management Analyst.

There is a budgeted increase in 2013/2014 due to the increase in the employer contributions to the CALPERS retirement system and health care related costs.

The City Manager Department oversees and contributes to the operation of many funds and departments. The source of funding for the department for 2012/2013 is shown in the graph below.

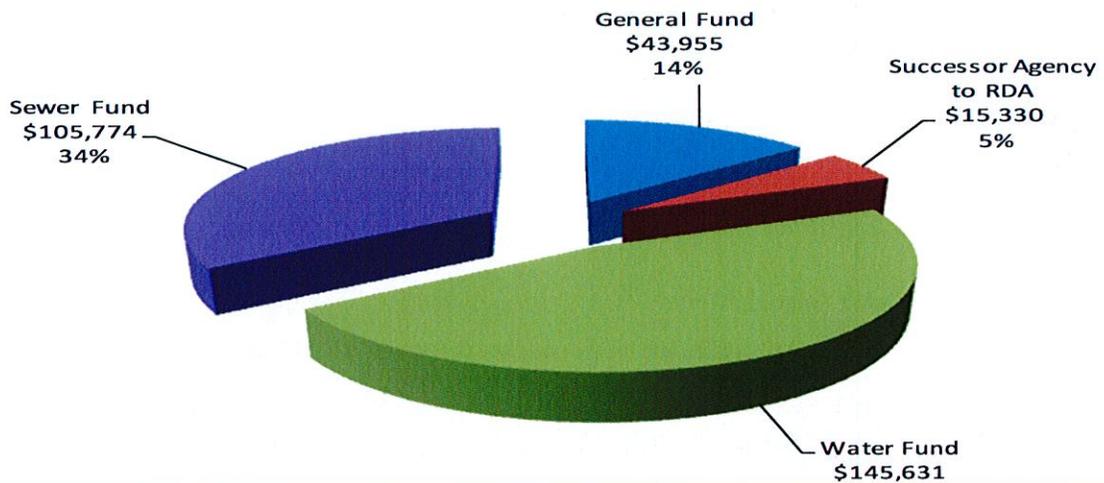
# City Manager

## City Manager Sources of Funding for 2012-2013



The source of funding for the City Manager Department for 2013/2014 is shown in the graph below

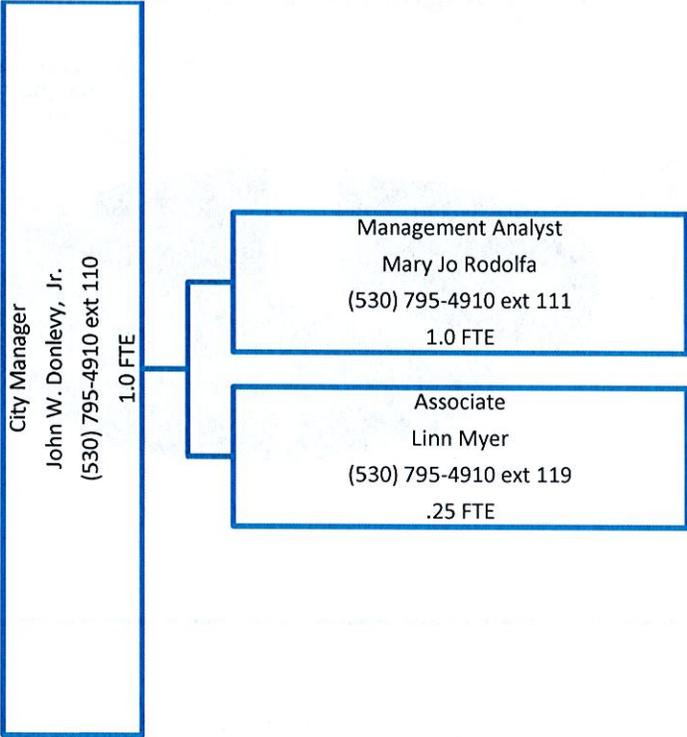
## City Manager Source of Funding for 2013-2014



# City Manager

## City Manager Department Organizational Chart

Staffing for the City Manager Department is shown in the Organizational chart below.



## Housing and Economic Development

The Housing and Economic Development Department was created in February 2012 due to the dissolution of the Winters Community Development Agency as mandated by the State of California.

The City of Winters retained the housing functions of the former Redevelopment Agency, and reassigned the staff of the agency to this new department. In addition to continue to work towards providing affordable housing for the citizens of winters, this department is also very involved in the dissolution process of the former redevelopment agency.

### *Housing and Economic Development Mission*

*The Housing and Economic Development Department is dedicated to providing affordable housing and encouraging development that provides jobs and economic improvement for all Winters Citizens*

### **2010/2012 Accomplishments**

- Completion of the 74 unit Orchard Village affordably restricted apartment complex.
- Completion of rehabilitation of the Almondwood Apartments with new 55 year affordability covenants.
- Revision of Inclusionary Housing Ordinance.
- Revision of Zoning Ordinance for Single Room Occupancy, Second Residential Units, Manufactured Homes and Emergency Shelters.
- Updated CDBG business lending program guidelines and implementation of business lending program.
- Re-formation of Economic Development Advisory Council.
- Development of Economic Development Strategy
- Adopted Grant Avenue Design Guidelines

## Housing and Economic Development

- Development of Gateway Master Plan
- Completion of Downtown Streetscape (Phase II).

### Long term Objectives

- Revision of Zoning Ordinance for Density Bonus Transitional and Supportive Housing, and Farm worker Housing .
- Review of Inclusionary Housing Ordinance and revision of In-Lieu Fee.
- Update of Housing Element
- Revision of Senior Rehabilitation program
- Development of additional senior housing and/or assisted living facility
- Development of a downtown hotel or other appropriate commercial development on downtown city owned properties.
- Business attraction and commercial development for Grant Avenue
- Highway commercial development for the I-505 interchange
- Explore Ag Aggregation Hub project with Yolo County for Yolo County Study area immediately east of I-505 interchange.
- Continue to work with the Winters Chamber of Commerce on business attraction and economic development.

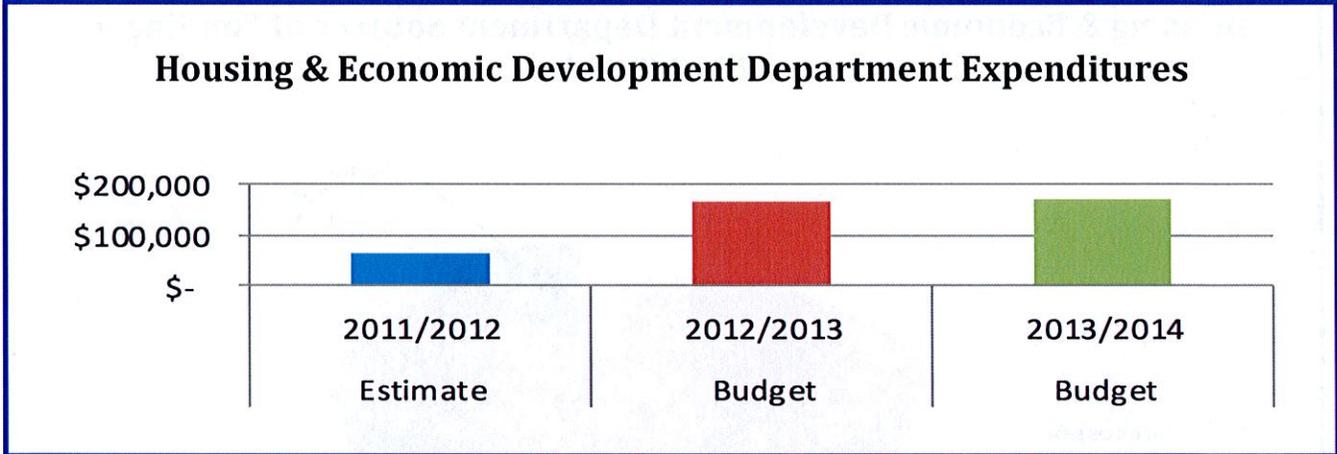
The chart and graph below show the estimated expenditures for 2011/2012 (The first year of the department operation) as well as budgeted expenditures for 2012/2013 and 2013/2014.

### Housing & Economic Development Department Expenditures

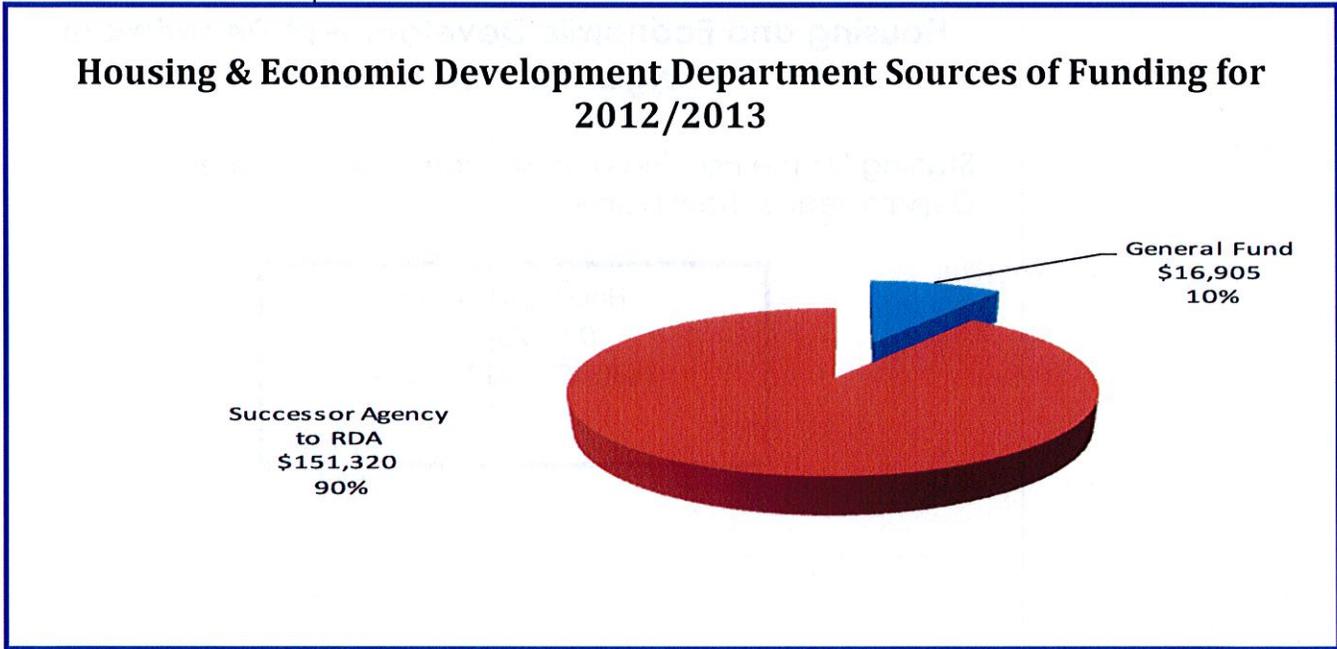
	Estimate 2011-2012	Proposed 2011-2013	Proposed 2011-2014
Salaries and Benefits	\$ 57,741	\$ 142,342	\$ 148,145
Operating Expenditures	6,072	23,944	18,937
Capital	-	-	-
Allocated Costs	-	1,940	2,886
<b>Total Expenditures</b>	<b>\$ 63,813</b>	<b>\$ 168,225</b>	<b>\$ 169,968</b>

**Housing and Economic Development**

The expenditures for 2011/2012 are for the period of February 1, 2012 through June 30, 2012 due to the transfer of the housing function effective February 1, 2012 as mandated by the State of California as a part of the dissolution of



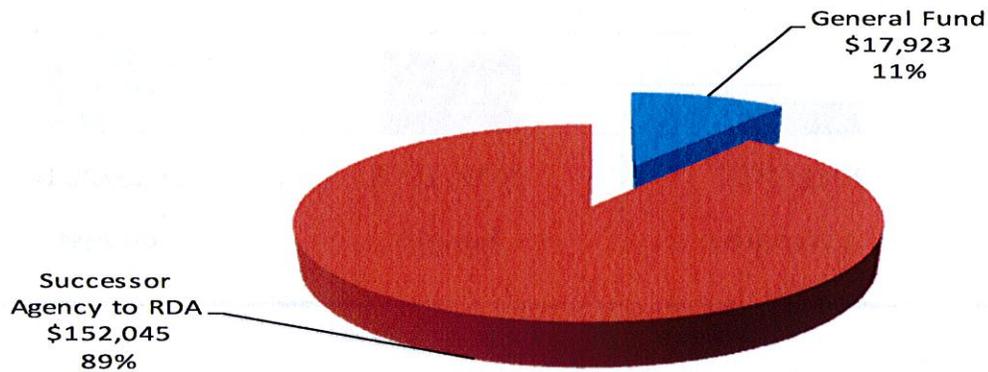
The Housing and Economic Development Department is funding by the general fund and by the Successor Agency to the Winters Community Development Agency. The source of funding for 2012/2013 is shown in the graph below.



## Housing and Economic Development

The source of funding for the Housing and Economic Development Department for 2013/2014 is shown in the graph below.

### Housing & Economic Development Department Sources of Funding for 2013/2014



### Housing and Economic Development Department Organizational Chart

Staffing for the Housing and Economic Development Department is show below.

Housing Manager  
Dan Maguire  
(530 795-4910 ex 118  
1.0 FTE

## Administrative Services

The Administrative Services Department has two main functions:

1. Administrative Services
2. Recreation (See separate department for recreation detail).

The principal purpose of the Administrative Services Department is to provide administrative support to all departments as needed, including:

- General management of Citywide records
- Human Resources
- Risk Management
- Central Purchasing
- Support for City Clerk

### *Administrative Services Mission*

*The Administrative Services Team is dedicated to providing the highest quality of customer service delivered with a sense of warmth, friendliness, timeliness and pride to both the community and employees.*

#### **2010/2012 Accomplishments**

- New Employee Handbooks
- Held Benefit Faire
- Employee Training

#### **Long term Objectives**

- Develop Comprehensive Personnel Rules and Policies.
- Enhanced Employee Training and add Departmental Training.

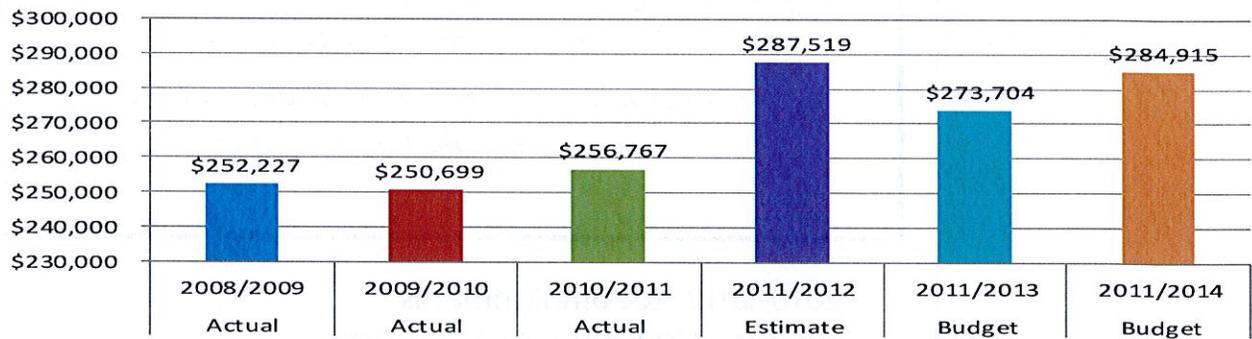
The chart and graph below show the historical expenditures for the Administrative Services Department as well as the proposed expenditures for 2012/2013 and 2013/2014.

## Administrative Services

### City of Winters Administrative Services Department Expenditures

	Actual 2008-2009	Estimate 2009-2010	Proposed 2010-2011	Proposed 2011-2012	Proposed 2011-2013	Proposed 2011-2014
Salaries and Benefits	\$ 224,336	\$ 222,838	\$ 221,504	\$ 230,169	\$ 234,230	\$ 245,356
Operating Expenditures	4,171	3,843	8,655	27,775	12,844	12,835
Capital	-	-	-	-	-	-
Allocated Costs	23,720	24,017	26,608	29,575	26,629	26,724
<b>Total Expenditures</b>	<b>\$ 252,227</b>	<b>\$ 250,699</b>	<b>\$ 256,767</b>	<b>\$ 287,519</b>	<b>\$ 273,704</b>	<b>\$ 284,915</b>

### Administration Services Department Expenditures

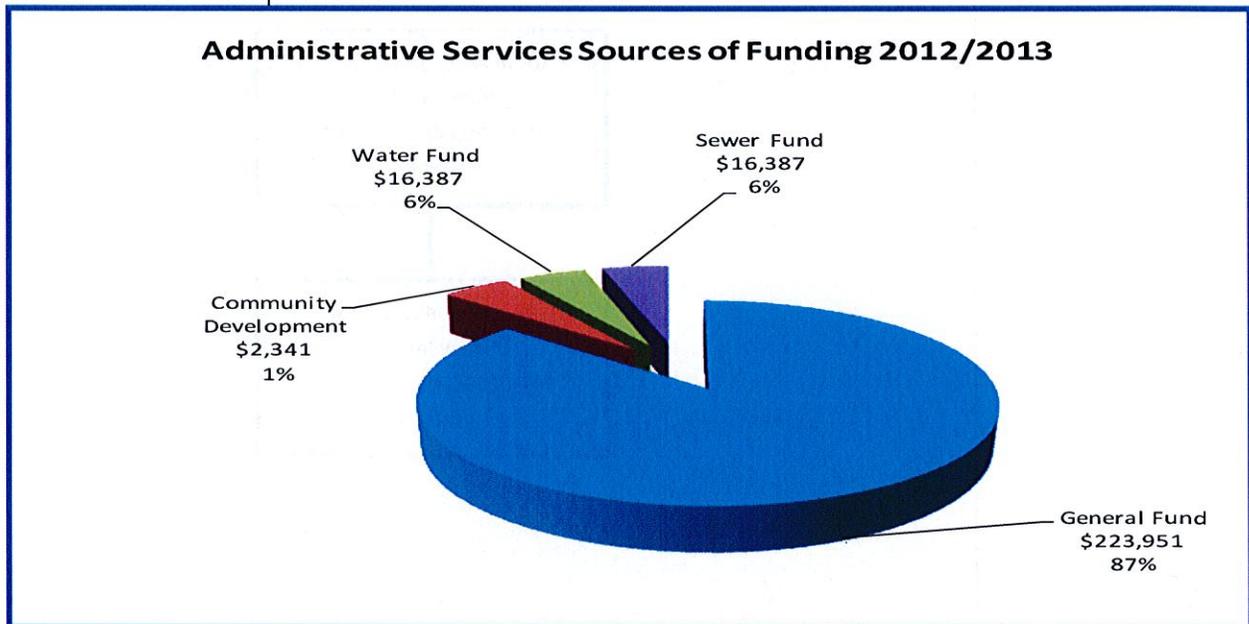


The Administrative Services Department has a decrease in budget in 2012/2013 due to an expected decrease in personnel related attorney fees. Costs are projected to increase in 2013/2014 due to increases in employer contribution for CALPERS and health insurance costs.

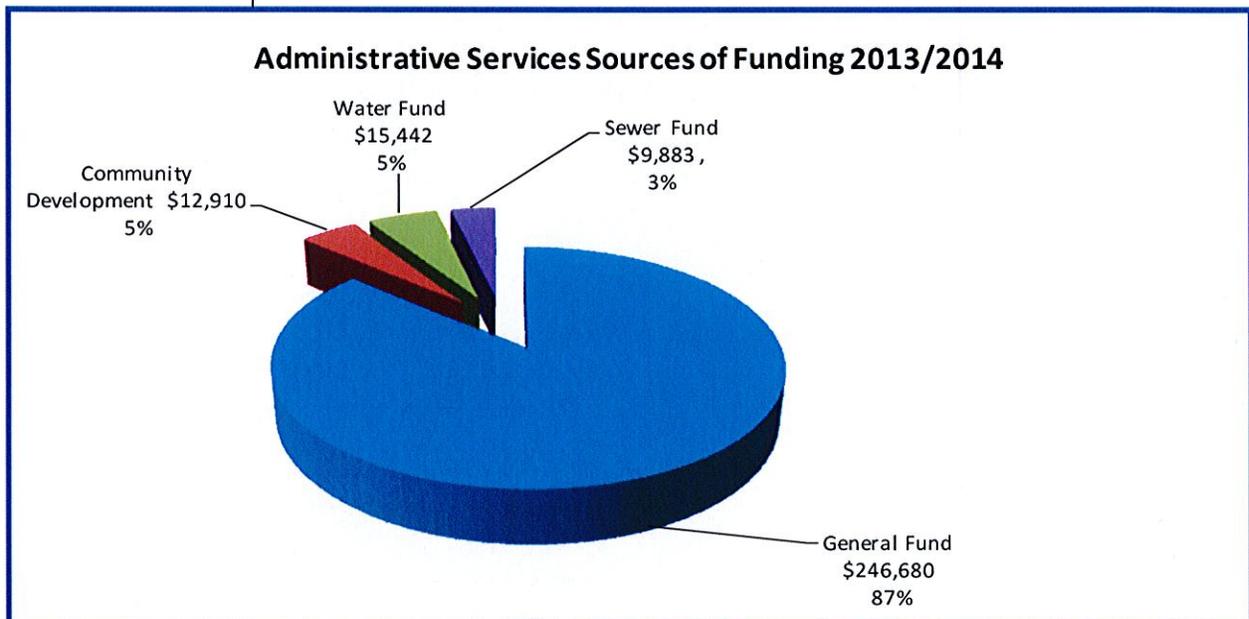
The Administrative Services Department contributes to the operations of many departments and funds, the graph

## Administrative Services

below shows the funding sources for the department for 2012/2013.



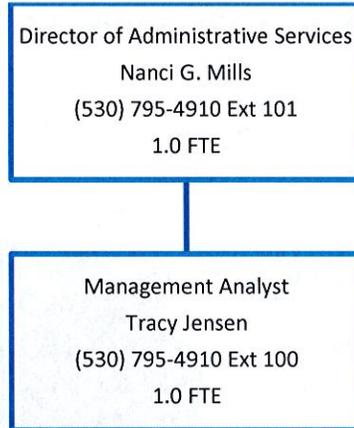
The graph below shows the funding sources for the Administrative Services department for 2013/2014.



## Administrative Services

### Administrative Services Department Organizational Chart

Staffing for the Administrative Services Department is shown in the Organizational chart below



## Finance

The Finance Department plans, directs and coordinates the fiscal affairs of the city in accordance with specific objectives established by legal and professional standards. It provides for the maintenance of the City's financial records, develops related systems, and provides management with information necessary for sound fiscal decisions. This includes appropriation control, cost and revenue accounting, accounts receivable, utility billing, payroll, accounts payable and business licensing. The Finance Department is also responsible for investing and safeguarding the City's cash in accordance with City Council adopted investment policies.

### *Finance Mission*

*To assist the City Council, City Management and operating departments in prudently managing financial resources through accurate information and high quality business planning and financial services, including budgeting, debt management, accounting, revenue management and accounts payable.*

### **2010/2012 Accomplishments**

- Implementation of a consumption based water and sewer billing system.
- Maintained the fiscal forecasting model.
- Manage the dissolution of the Winters Community Development Agency as mandated by the State of California.
- Provided financial management support to the Winters Community Development Agency.
- Provided financial management support to the Winters Fire Protection District.
- Worked with other management staff with staff reorganization as a result of retirement of staff throughout the organization.

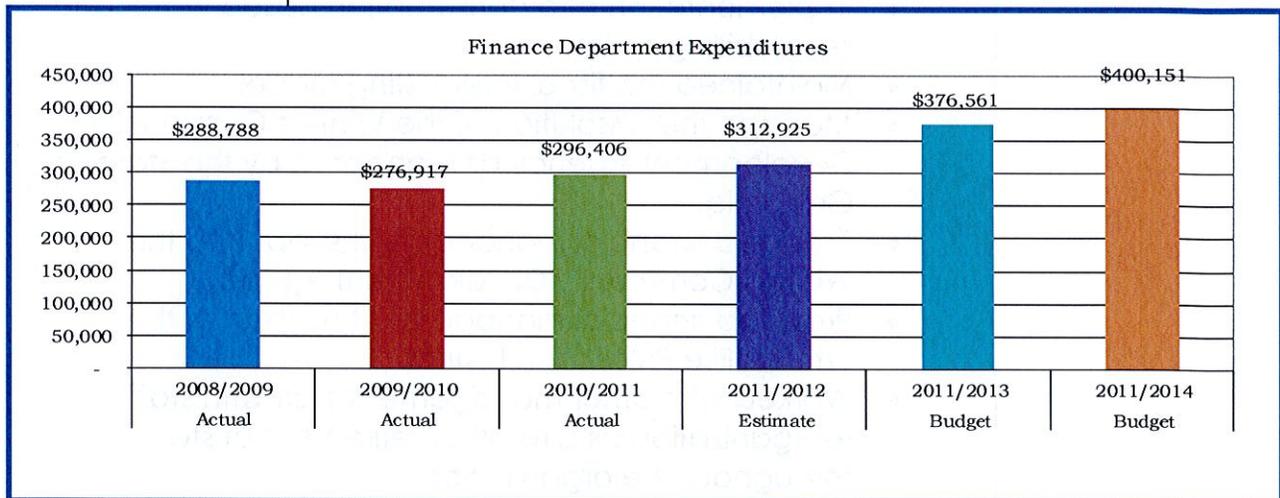
# Finance

## Long term Objectives

- Continue managing the dissolution of the Winters Community Development Agency as mandated by the State of California.
- Continue to provide financial management support to the Winters Fire Protection District.
- Prepare a Finance Department Procedures manual
- Maintain the fiscal forecasting model.
- Prepare a 5-year capital improvement plan for adoption by the City Council
- Prepare an update of the Major Project Financing Plan (MPFP) and resultant update in the AB1600 document for assessing development impact fees.

The chart and graph below show the historical as well as the proposed budget for 2012/2013 and 2013/2014.

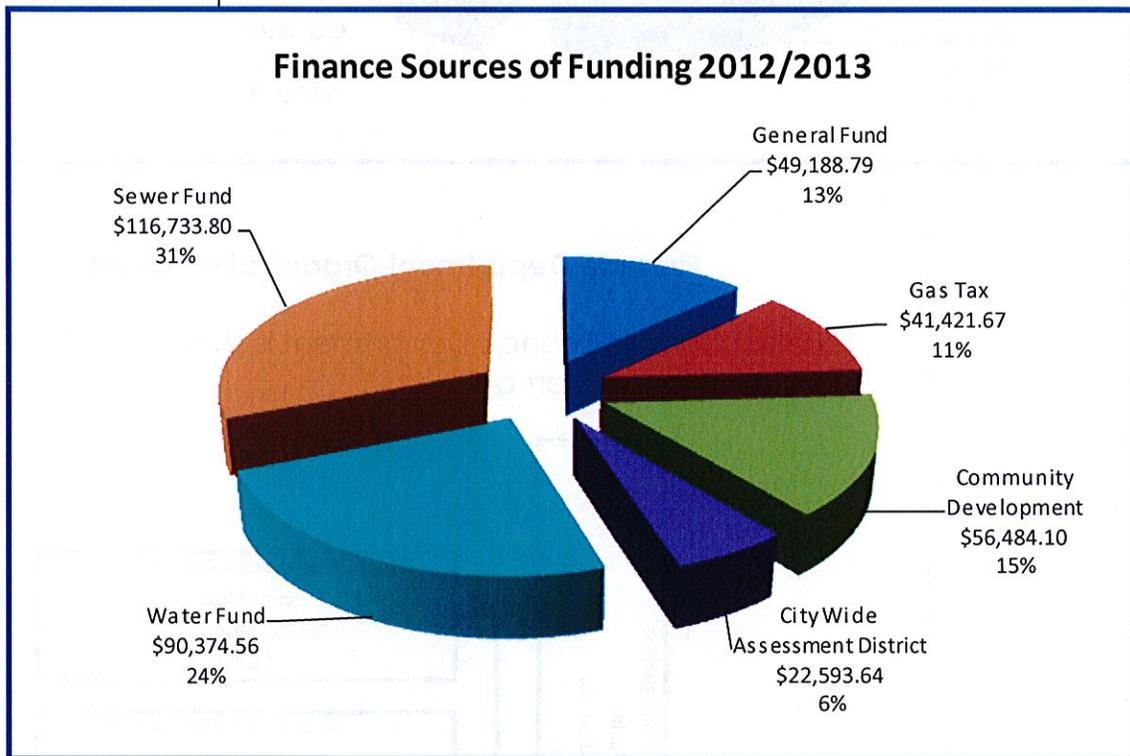
	Actual 2008-2009	Actual 2009-2010	Actual 2010-2011	Estimated 2011-2012	Proposed 2011-2013	Proposed 2011-2014
Salaries and Benefits	\$ 282,750	\$ 273,388	\$ 292,448	\$ 309,029	\$ 367,561	\$ 391,010
Operating Expenditures	6,038	3,528	3,958	3,896	9,000	9,141
<b>Total Expenditures</b>	<b>\$ 288,788</b>	<b>\$ 276,917</b>	<b>\$ 296,406</b>	<b>\$ 312,925</b>	<b>\$ 376,561</b>	<b>\$ 400,151</b>



# Finance

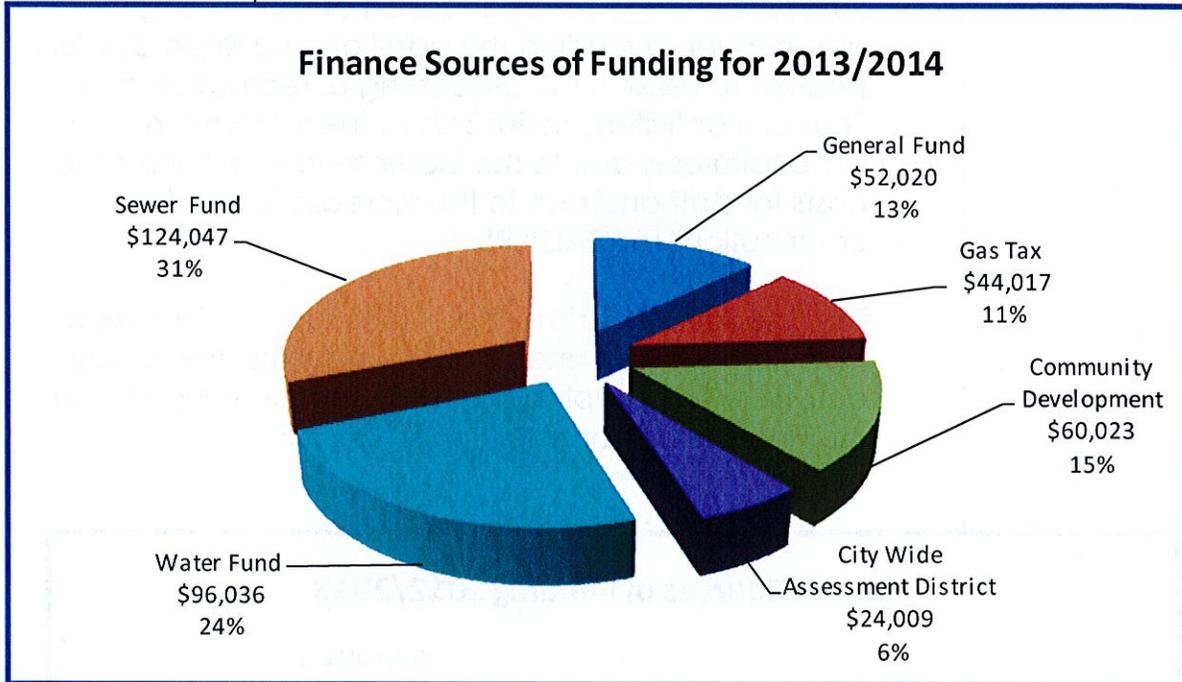
Expenditures in the Finance Department increased in 2012/2013 due to re-organization of staff throughout the organization, including the addition of a Records Clerk position to assist in the processing of recreation and financial activities. In 2013/2014 the increase in expenditures is due to the increase in health insurance costs for staff and due to the increase in employer contributions for CALPERS.

The Finance Department provides support services to many other departments and funds in its day to day activities. The graph below shows the funding sources for the Finance Department for 2012/2013.



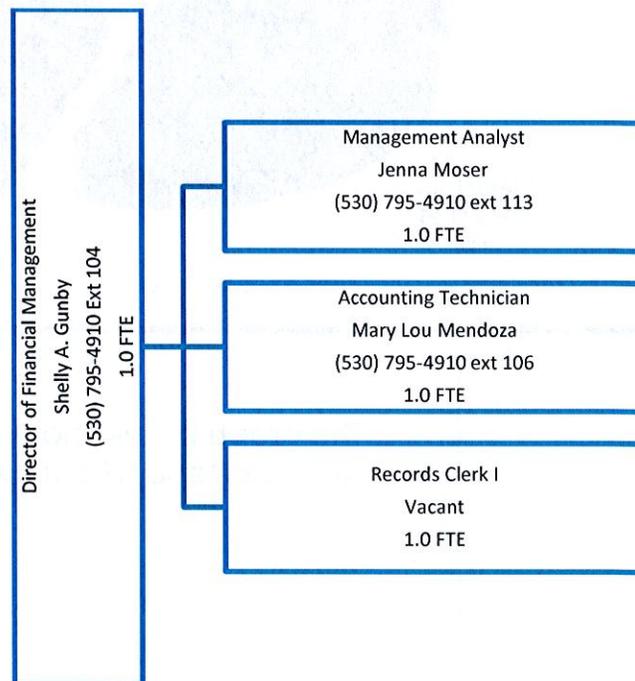
The graph below shows the funding sources for the Finance Department for 2013/2014.

# Finance



### Finance Department Organization Chart

Staffing for the Finance Department is shown in the organizational chart below.



## Police

The Police Department's primary responsibilities are to respond to crime related issues, both reactively and proactively. Reactively, the police department responds to crime scenes, investigates and records facts, gathers evidence, identifies and apprehends criminal suspects, and prepares cases for prosecution in court. The general types of crimes responded to are:

- Burglaries, both residential and business related
- Reports of child abuse
- Domestic violence
- Sexual assaults
- Narcotics enforcement
- Traffic collisions and violations
- Abandoned vehicles

The police department also responds to citizens' requests for a variety of services related to keeping the peace and preserving life and property, as well as assisting persons in distress.

Proactively, the police department works with diverse neighborhoods educating people in crime prevention, crime reporting, school programs and neighborhood meetings. The goal of the police department is to work with the community in order to impact and reduce the number of incidents of crime, thereby maintaining safe neighborhoods.

### *Police Department Slogan*

*"Dedicated to Going Beyond Traditional Policing, with a Continued Commitment to Improve Protection and Service to Our Community"*

## Police

### **POLICE DEPARTMENT MISSION STATEMENT**

**THE WINTERS POLICE DEPARTMENT IS DEDICATED TO  
PROTECTING THE LIVES AND PROPERTY OF OUR CITIZENS.**

**OUR GOAL IS TO ENSURE THE SAFETY OF EVERY PERSON AND TO  
SERVE THE PUBLIC WITH PROFESSIONALISM AND COURTESY.**

**TO ACCOMPLISH THIS, WE ARE COMMITTED TO EXCELLENCE  
AND WILL NOT ACCEPT ANYTHING LESS.**

**WE SHALL DILIGENTLY PURSUE EVERY INVESTIGATION UNTIL  
EVERY POSSIBLE LEAD HAS BEEN EXHAUSTED.**

**WE TAKE PRIDE IN SERVING OUR COMMUNITY AND PRESERVING  
THE COMMUNITY'S SOCIAL MORALS AND VALUES.**

**“PROTECTION OUR DUTY  
SERVICE OUR GOAL”**

#### **2010/2012 Accomplishments**

- Completion of Construction and moved into the new Public Safety Facility.
- Seat Belt compliance increased from 82%
- Radios were reprogrammed from wideband to narrowband in compliance with new FCC regulations.
- Website updated and Facebook in use as an external internet source for sharing police tips and information.
- New Police Officer hired.
- New Reserve Officer hired.
- Conducted 3 DUI Patrol Saturations.
- AB109 Realignment implemented October 2011 as mandated by the State of California.
- Records Division has integrated new database systems to improve functions.
- Appointment of Chief Sergio Gutierrez upon retirement of Chief Bruce Muramoto
- Officer Ramirez promoted to Corporal.
- Corporal Ramirez promoted to Sergeant.
- Officers Warren and Ramos promoted to Corporal.

## Police

- Karla Ferguson promoted to Administrative Coordinator for both Police and Fire.
- New Command Structure.
- Approval of Designated Level 1 Reserve Officer by City Ordinance.
- CSO (Community Service Officer) and Officers have participate in several special community events, regarding crime prevention and presentations.
- Staff is up to date with mandated training.
- Chief and City Manager attended Team Development workshop.

### **Long term Objectives**

- Coordinate records programs an systems to link with outside agencies for information sharing.
- Install new CAD program.
- Recruit 2 more reserve officers as additional backup and support.
- Add one additional Officer in 2013-2014.
- Reinstigate Youth Resource Officer in 2013-2014.
- Increase downtown foot patrol.
- Conduct at least six (6) DUI checkpoint(s) saturation patrol operations during the 2012-2014.
- Replace aging handguns and shotguns for officers.
- Replace CSO vehicle in 2012-2013.
- Replace Patrol Vehicle in 2013-2014.
- Install In-car Camera Systems in all patrol cars.
- Research opportunities for shared services with surrounding agencies for vehicle maintenance to reduce costs.
- Implement Police Dirt Bike Patrol for the creek area and other off road locations.
- Click it or Ticket Seat Belt enforcement
- AB109 Compliance Checks and Data Sharing
- Host regionalized training with POST and Certified Instructors.
- Management/Supervisor and Leadership training for Corporals and Sergeant.
- Specialized training for officer development.
- Officers to conduct presentations to youth programs and schools.
- CSO and Officers to conduct safety presentations throughout the community.

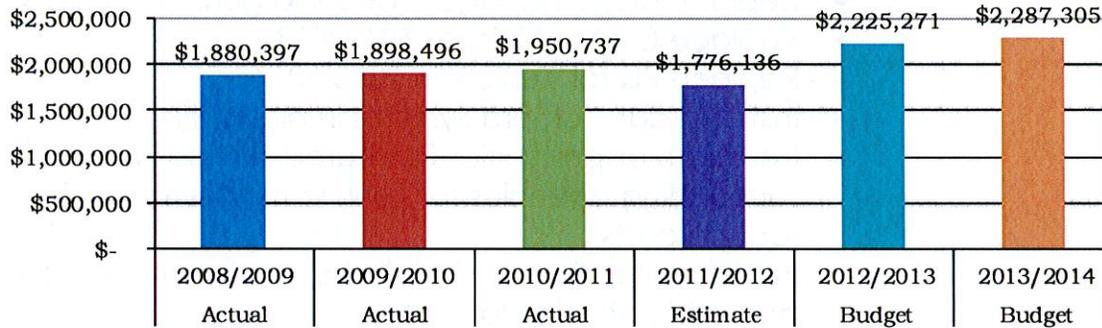
# Police

The chart and graph below show the historical expenditures for the police department as well as the proposed expenditures for 2012/2013 and 2013/2014.

## City of Winters Police Department Expenditures

	Estinmated 2008-2009	Estimate 2009-2010	Proposed 2010-2011	Proposed 2011-2012	Proposed 2012-2013	Proposed 2013-2014
Salaries and Benefits	\$ 1,428,929	\$ 1,463,968	\$ 1,390,322	\$ 1,267,991	\$ 1,469,351	\$ 1,645,075
Operating Expenditures	306,504	287,075	415,724	352,278	550,780	484,801
Allocated Cost	144,964	147,453	144,691	155,867	151,140	157,429
Capital	-	-	-	-	54,000	-
<b>Total Expenditures</b>	<b>\$ 1,880,397</b>	<b>\$ 1,898,496</b>	<b>\$ 1,950,737</b>	<b>\$ 1,776,136</b>	<b>\$ 2,225,271</b>	<b>\$ 2,287,305</b>

## Police Department Expenditure History

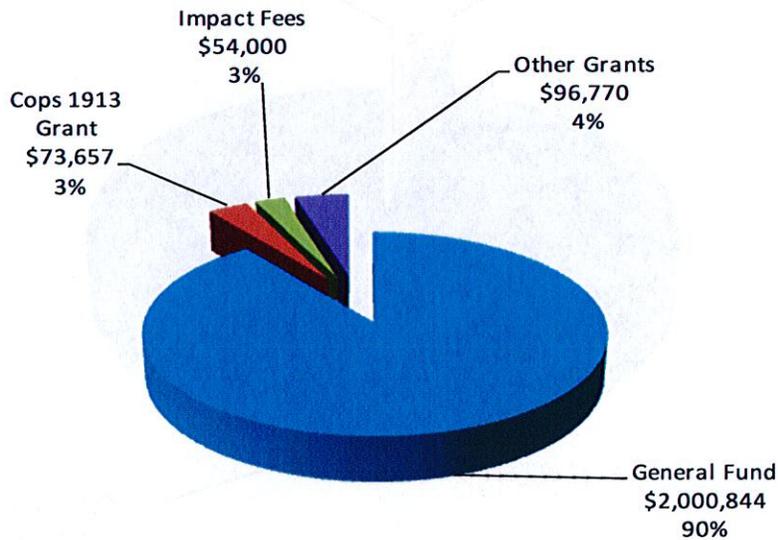


# Police

The Police Department has increased expenditures for 2012/2013 due to the fact that the department is fully staffed for the fiscal year, and due to the reorganization of the department staffing. An additional officer is expected to be hired in 2013/2014.

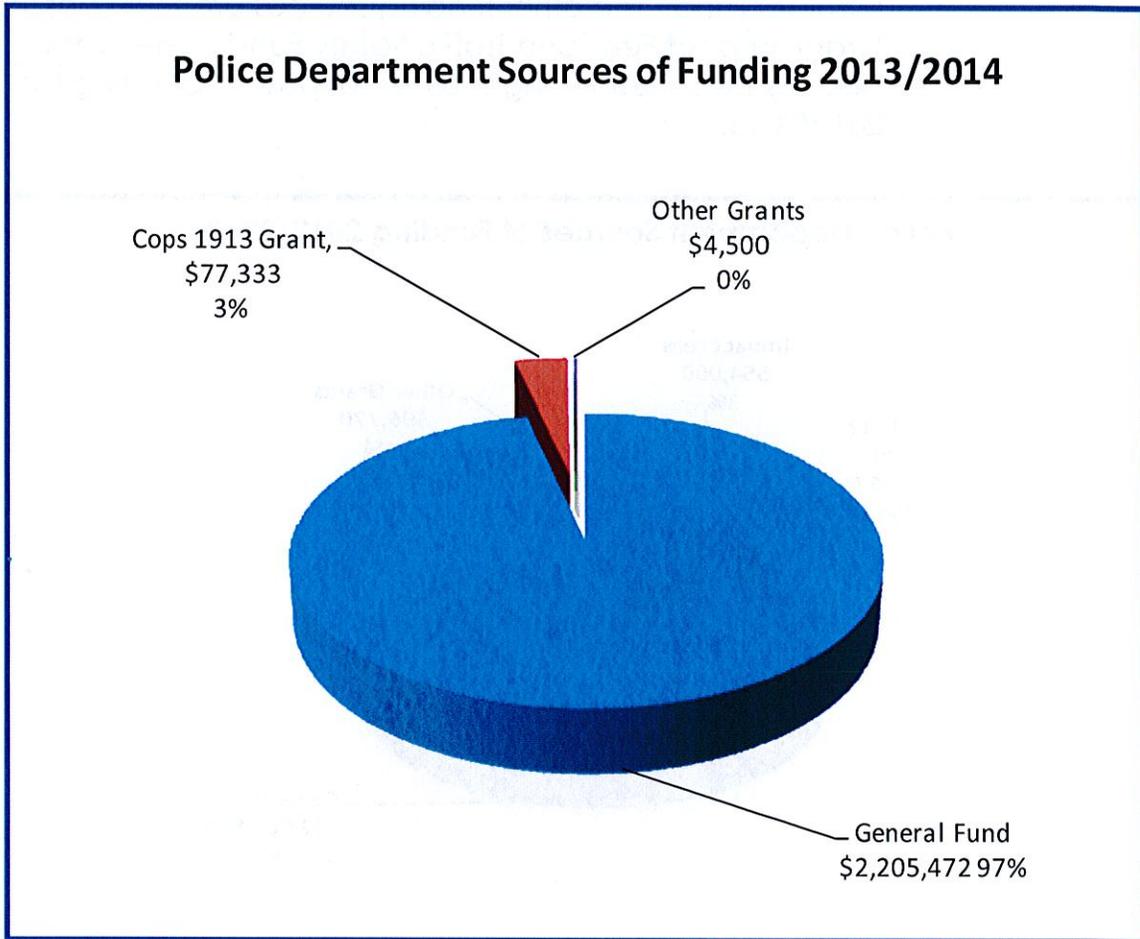
The Police Department is primarily funded through the General Fund. The other funding sources are the Cops 1913 Grant, Impact Fees and Traffic Safety Funds. The graph below shows the funding sources for police spending for 2012/2013.

**Police Department Sources of Funding 2012/2013**



# Police

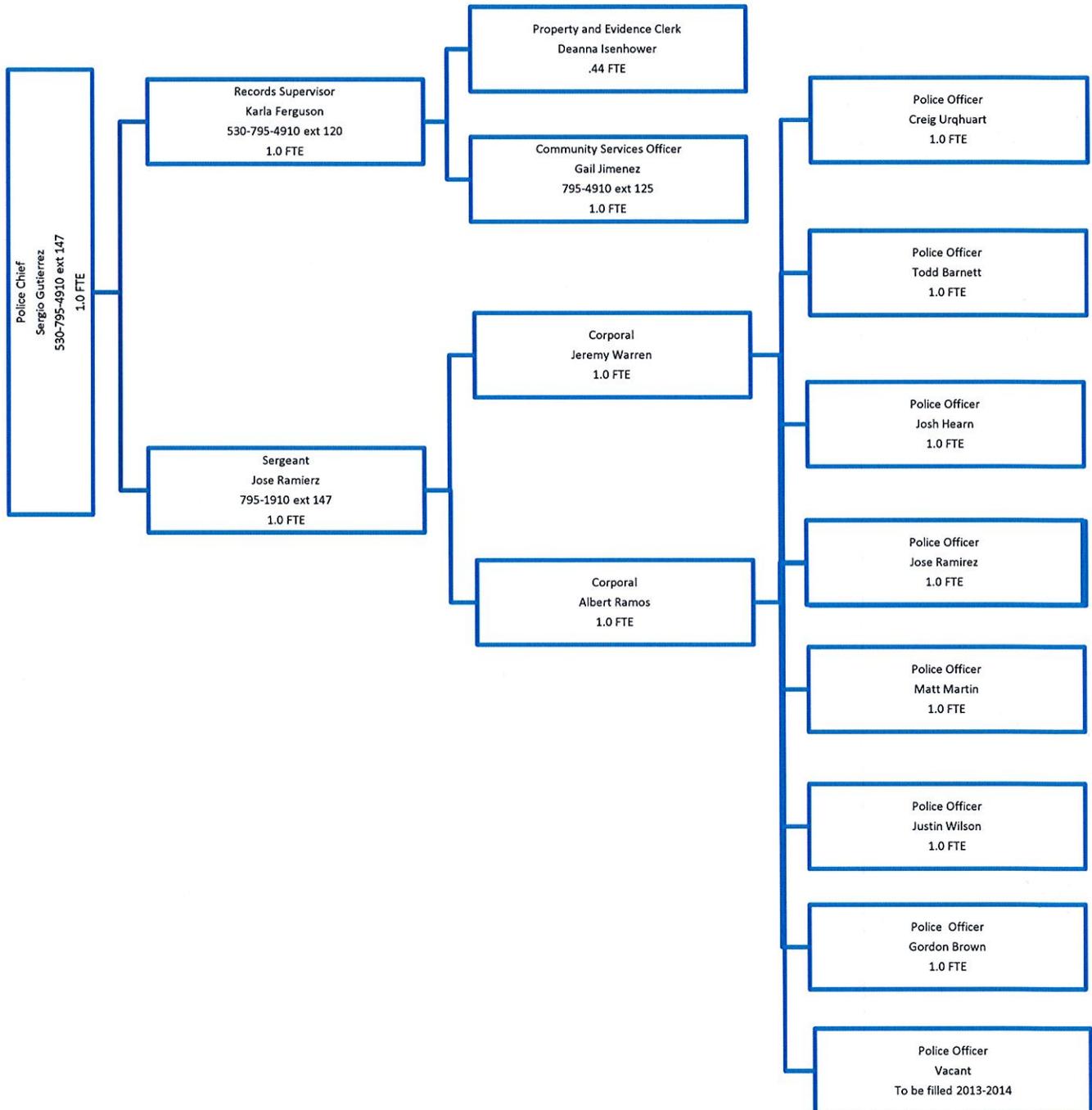
The graph below shows the funding sources for police spending for 2013/2014.



# Police

## Police Department Organizational Chart

Staffing for the Police Department is shown in the organizational chart below. One additional Police Officer position will be added in 2013-2014.



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# Fire

The City of Winters Fire Department was established in January 2011. With the establishment of the City Fire Department, the Department provides all fire prevention, suppression and inspection functions required by the City. The Winters Fire Protection District contracts with the City of Winters to provide all fire prevention, suppression and inspection functions required by the District. The Fire Department also provides emergency medical response and weed abatement activities for the City. The Fire Department includes a volunteer, cadet and reserve program.

## Fire Department Mission

To provide the highest standard of services through public education, emergency medical services, fire prevention, and suppression, to the citizens and visitors of Winters.

"Our Duty" to protect life, environment and property is endless. We value excellent teamwork, strong financial planning and infinite commitment to always performing to the best of our abilities

### **2010/2012 Accomplishments**

- Integration of Winters Fire District into the City of Winters Fire Department.
- 24 Hour staffing program implemented, reducing response times for fully staffed engine.
- Relocated Fire Department into the new Public Safety Facility.
- Successfully applied for a Grant from Yocha DeHe Fund for full replacement of extrication equipment.
- Successful transition of Fire Administration following the retirement of Chief

# Fire

## Long term objectives

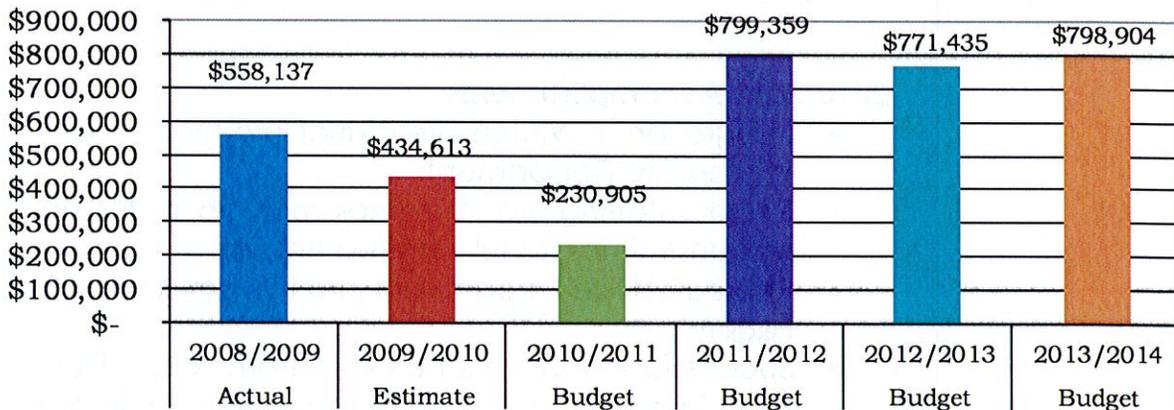
- Develop Fire Apparatus Replacement Program.
- Continue pursuit of Grant Opportunities.
- Continued development of Fire Department Training Program.
- Recruit and retain Volunteer Firefighters for 24 hour staffing program.
- Maintain and enhance relationship with allied Agencies.
- Monitor the delivery of Paramedic Ambulance Service and represent the interests of the City of Winters where appropriate.

The chart and graph below shows the historical expenditures for the Winters Fire Protection District as well as proposed expenditures for 2012/2013 and 2013/2014.

### City of Winters Fire Department Expenditures

	Actual 2008-2009	Actual 2009-2010	Actual 2010-2011	Estimate 2011-2012	Proposed 2012-2013	Proposed 2013-2014
Salaries and Benefits			267,738	539,302	498,462	516,282
Operating Expenditures	412,658	\$ 410,741	\$ 169,540	\$ 236,103	\$ 254,289	\$ 263,846
Allocated Costs	-	\$ -	\$ 21,551	\$ 23,954	\$ 18,684	\$ 18,775
Capital Expenditures	145,479	23,872	(227,923)	-	-	-
<b>Total Expenditures</b>	<b>\$ 558,137</b>	<b>\$ 434,613</b>	<b>\$ 230,905</b>	<b>\$ 799,359</b>	<b>\$ 771,435</b>	<b>\$ 798,904</b>

### Winters Fire District Expenditure History

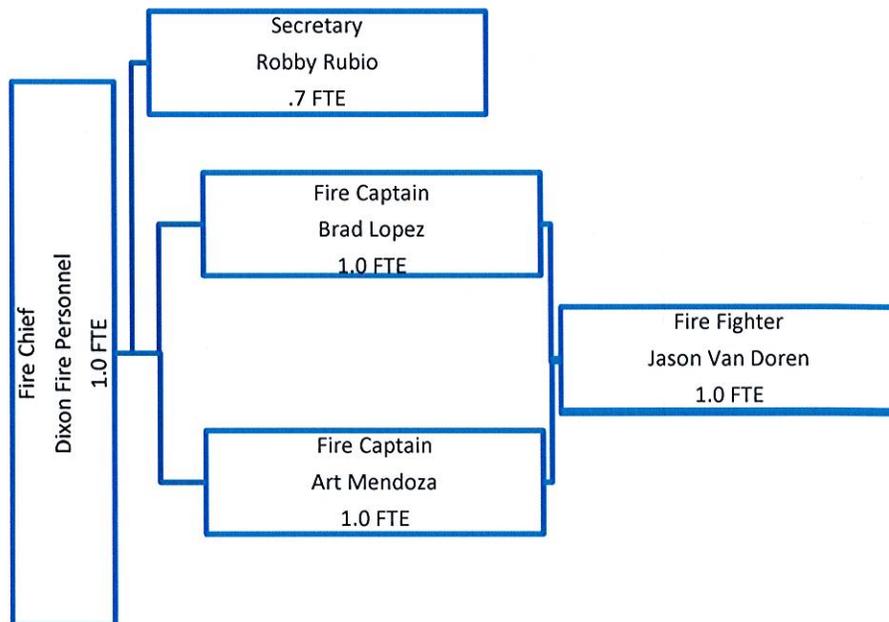


# Fire

The expenditures of the Winters Fire Department for 2012/2013-2013/2014 are all General Fund expenditures. The expenditures for 2012-2013 are lower than 2011/2012 due to savings from the contract with Dixon Fire Department for Fire Chief services. With the retirement of Chief Scott Dozier, the City of Winters entered into a shared services agreement with the City of Dixon for 3 years for Fire Chief and Fire Administration Services. The Contract price for the shared services is significantly lower than the cost that the City would incur hiring a full time Fire Chief with all benefits. The arrangement with Dixon will allow both the City of Winters and the City of Dixon to obtain some financial savings while maintaining a high quality Fire Department for both cities

## Fire Department Organizational Chart

Staffing for the Fire Department is shown in the organizational chart below.



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## Community Development Department

The Winters Community Development Department is comprised of the Planning Division and the Building Inspection Division. These two divisions provide comprehensive development services to the public.

The Planning Division is responsible for the implementation of the City of Winters General Plan Policy Document and the administration and enforcement of current and long-range land use development programs for the City.

The Building Inspection Division is responsible for the proper implementation of the various building codes, health and safety codes, and other codes related to proper construction practices.

Both the Planning Division and the Building Inspection Division provide direct assistance to the public and ensure that the proper development review process is fulfilled.

The Community Development Department reviews proposals for permit decisions by staff or the Planning Commission based on policies in the General Plan, State Law and local ordinances. The department ensures compliance with a number of constantly changing land use and environmental laws pertinent to development proposals. The department also provides staff support to the City of Winters Planning Commission.

### *Community Development Department Mission*

*To ensure the General Plan Policy Document and any applicable regulations regarding development are properly administered.*

**Community  
Development  
Department**

**2010/2012 Accomplishments**

- Update of Community Development Website including pertinent City Planning documents and easier use.
- Update and added new ordinances to Winters Municipal Code concerning enforcement of 2010 California Building Codes.
- Provided contractor and citizen training on the adoption of 2010 California Building Codes.
- Adopted Complete Streets/Grant Avenue Corridor Plan.
- Coordinated with the City Manager's office the development of the Economic Development Advisory Committee.
- Adopted Grant Avenue Design Guidelines.
- Contracted with City of West Sacramento for a Planner one day a week.
- Development of i-505/Grant Avenue Planning Area Land Use Modification Project which was successfully approved by the Planning Commission for recommendation to the City Council.

**Long Term Objectives**

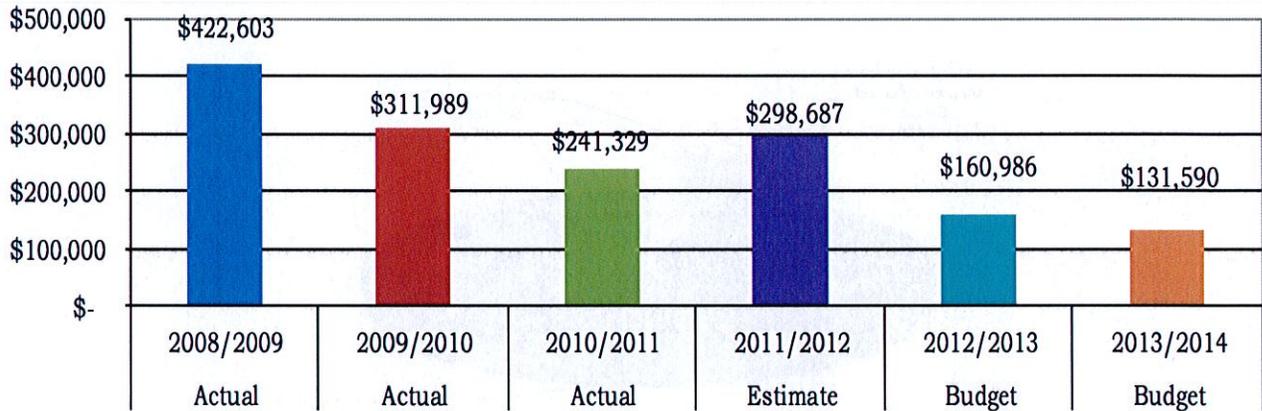
- Scanning of all address files with linkage to EnerGov.
- Sidewalk Café Ordinance review/CUP modifications.
- Home Occupation ordinance review/modifications.
- Completion of Alley Activation Plan.
- Adopt Fee program for Flood Overlay Area.
- Adopt Updated Bike Master Plan.
- Streamlining of development application procedures.

Below are the historical expenditures for the Planning Division of the Community Development Department as well as the proposed 2012/2013 and 2013/2014 expenditures.

Community Development Planning Division						
	Actual 2008-2009	Actual 2009-2010	Actual 2010-2011	Estimate 2011-2012	Proposed 2012-2013	Proposed 2013-2014
Salaries & Benefits	200,703	141,074	72,743	48,753	2,881	2,891
Operating Expenditures	94,601	42,019	25,720	91,137	131,475	101,975
Capital Expenditures						
Allocated Costs	127,300	128,896	142,866	158,797	26,629	26,724
<b>Total Expenditures</b>	<b>\$ 422,603</b>	<b>\$ 311,989</b>	<b>\$ 241,329</b>	<b>\$ 298,687</b>	<b>\$ 160,986</b>	<b>\$ 131,590</b>

**Community  
Development  
Department**

**Community Development Planning Division Expenditure History**

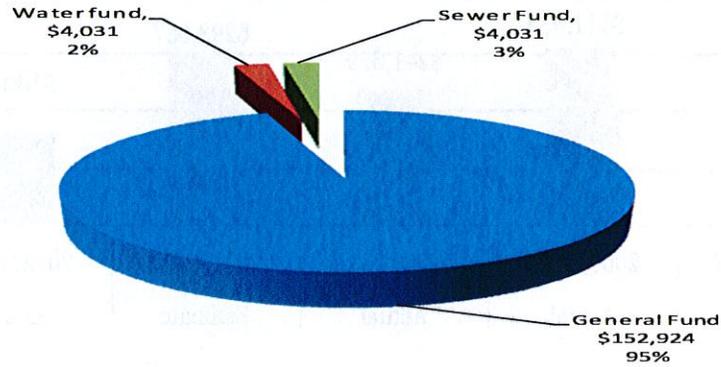


The Planning Division has a decrease in expenditures due to resignation of the Community Development Director. The small amount of activity in the Community Development Department is being serviced with a shared services agreement with the City of West Sacramento. We have contracted with the City of West Sacramento to provide planning services. This contract provides for a planner to be present in Winters every Tuesday, provide telephone support from West Sacramento, and for the planner to attend Planning Commission meetings. This arrangement will continue until such a time as it is determined that a full time Planner is required.

The Planning Division provides support services to other departments and funds. The funding sources for the Planning Division for 2012-2013 are shown in the chart below.

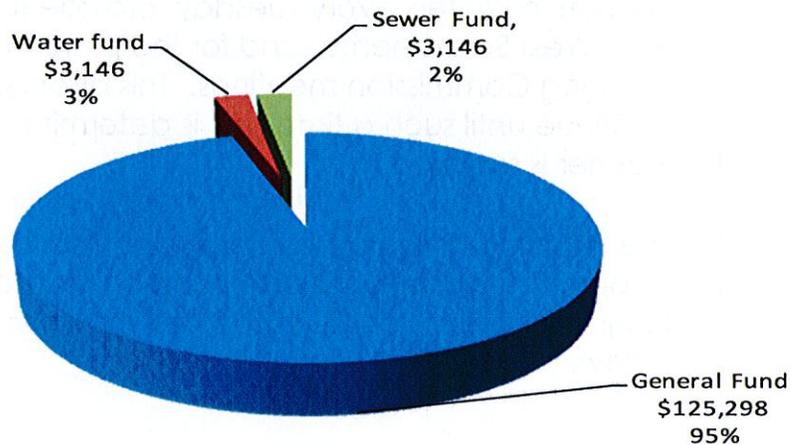
**Community  
Development  
Department**

**Community Development Department Planning Division Sources of Funding 2012-2013**



The funding sources for the Planning Division for 2013-2014 are shown in the chart below.

**Community Development Department Planning Division Sources of Funding 2013-2014**



**Community  
Development  
Department**

The chart and graph below show historical expenditures as well as the proposed expenditures for 2012/2013 and 2013/2014 for the Building Inspection Division.

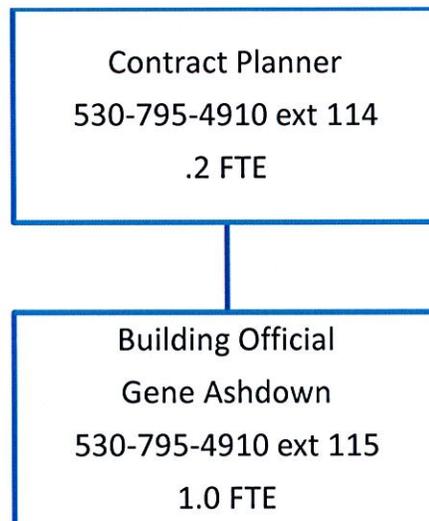
**City of Winters Community Development Building Inspection Division Expenditures**

	Actual 2008-2009	Actual 2009-2010	Actual 2010-2011	Estimate 2011-2012	Proposed 2012-2013	Proposed 2013-2014
Salaries & Benefits	\$ 134,513	\$ 130,954	\$ 127,156	\$ 129,812	\$ 129,988	\$ 137,309
Operating Expenditures	8,737	34,253	18,356	13,014	17,612	20,949
Allocated Costs	-	-	10,459	11,626	10,468	10,505
<b>Total Expenditures</b>	<b>\$ 143,249</b>	<b>\$ 165,207</b>	<b>\$ 155,971</b>	<b>\$ 154,452</b>	<b>\$ 158,068</b>	<b>\$ 168,762</b>

The Building Inspection Division is completely funded by the General Fund.

**Community Development Department Organizational Chart**

Staffing for the Community Development Department is shown in the organizational chart below.



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## Public Works

The Public Works Department consists of the following Divisions:

- Administration and Engineering
- Maintenance.

The divisions are responsible for planning, maintaining, operating and inspecting infrastructure systems and managing the capital improvements to these systems.

Public Works functions include:

- Streets
- Water system
- Wastewater system
- Lighting and landscaping
- Storm drains
- Landfill
- Maintenance of all City properties.

Divisional responsibilities are described below.

### **Administration and Engineering**

Administration is responsible for the management, supervision and coordination of the Public Works Department, including the preparation and monitoring of operating and capital improvement budgets. This division is responsible for planning, organizing, implementing and evaluating the various public works functions and activities to include administrative and clerical activities.

Administration is also responsible for managing the development of capital Master Plans and the solid waste reduction program.

Engineering is responsible for the operation of engineering functions including:

- Development services
- Capital project design
- Construction inspection
- Traffic Engineering

### **Maintenance Division**

Maintenance is responsible for the operation and maintenance of the following:

- Streets

The street system includes signs and markings, City trees, traffic signals, and parking lots. There

## Public Works

are approximately 22 lane miles of streets within the City of Winters

- **Water system**

The water system responsibilities include the operation and maintenance of the water system, including water wells, water production, water service installations, water distribution system maintenance, and water quality testing and reporting. There are approximately 20 miles of water distribution lines, 6 wells and 2 non-operational water storage tanks.
- **Wastewater system**

The operation and maintenance responsibilities for the wastewater system include sewage collection system maintenance, and wastewater treatment facility operation and maintenance. The City of Winters currently contracts with Southwest Water (formerly ECO Resources) to provide the wastewater treatment facility operation and maintenance functions.
- **Lighting and landscaping**

The responsibilities for the maintenance functions associated with the City Wide Assessment District include the maintenance of sound walls, median islands, parks, street lighting, curbside landscaping, riparian area maintenance and bank stabilization.
- **Building and property maintenance**

Responsibilities include the maintenance function associated with buildings (and properties not covered by other public works units) including City Hall, Public Works Corporation Yard, Community Center, Public Safety Facility which houses both Police and Fire, and the Landfill.
- **Storm drains**

Responsibilities cover the operation and maintenance of the storm drainage system including collection lines, catch basin, curb inlets, ditches and detention ponds.

## Public Works

### Public Works Department Mission

To provide quality public works services with pride and dedication to ensure a higher quality of life for the residents of the City of Winters.

#### 2010/2012 Accomplishments

- Completion of City Wide Water Meter Installation.
- Ongoing education for water conservation for residents, commercial, and City property.
- Leak detection program in place
- Ongoing tracking of Water loss based on comparisons of water pumped vs. water delivered.
- SCADA (Supervisory Control and Data Acquisition) fully implemented and utilized for all wells and sewer lift stations.
- SCADA main computer installed at new Public Safety Facility where it has emergency power available.
- Implementation of fire hydrant numbering, inspection, and replacement program.
- Implementation of schedule for flushing mainline water distribution system.
- Implement annual valve exercising program.
- Tested Wells 2 and 6 for efficiency.
- Water Quality monitoring schedules met or exceeded CDPH requirements.
- Installation of water and sewer lines by I-505 commercial area.
- Installation of lift station by I-505 commercial area.
- Installed rag removal system at East Street Headworks.
- Completion of Downtown Phase II Improvements.
- Replaced and repaired priority sidewalks and updated priority list.
- Completion of new Sidewalk and Fence along Grant Avenue.
- Storm Drain outflow rebuilt at the end of First Street.
- Assisted with Nature Park creek channel restoration project.
- Finalized process to begin Putah Creek North Bank Trail project.

## Public Works

- Install new Basketball Court lights at City Park.
- Demolition of 318 First Street Building to create additional City Parking.
- Landscape new Public Safety Facility.
- Presented Employee Energy upgrade program.
- Green House Gas baseline inventory completed for 2008 and 2009.
- Began Climate Action Plan.

### Long term Objectives

- Network water metering.
- Construct Water Smart Park.
- Continue improvements with SCADA utilization.
- Sewer line rehabilitation project.
- Replace East Street Master Control Center System.
- Replace El Rio Villa Master Control Center System.
- Automate Spray Field.
- Evaluate and implement selected option of operating sewer system with city staff.
- Determine viability of using recycled waste water to irrigate neighboring orchards.
- Implement moisture/weather station for increased efficiency in watering parks and city facilities.
- Remodel first floor restroom in City Hall.
- Upgrade City Park facilities utilizing grant funds received.
- Complete construction of Orchard Village Park.
- Paint interior and exterior of Community Center.
- Purchase 1 Miles Electric Vehicle.
- Add additional signage for Downtown.
- Improve temporary parking lots at First and Abbey and behind the closed fire station.
- Implement Iworq asset management system
- Provide technology upgrades to field crew.
- Complete and implement Climate action plan strategies.
- Increase management responsibilities for staff members.
- Continue to encourage and emphasize the importance of continuing education for all staff.

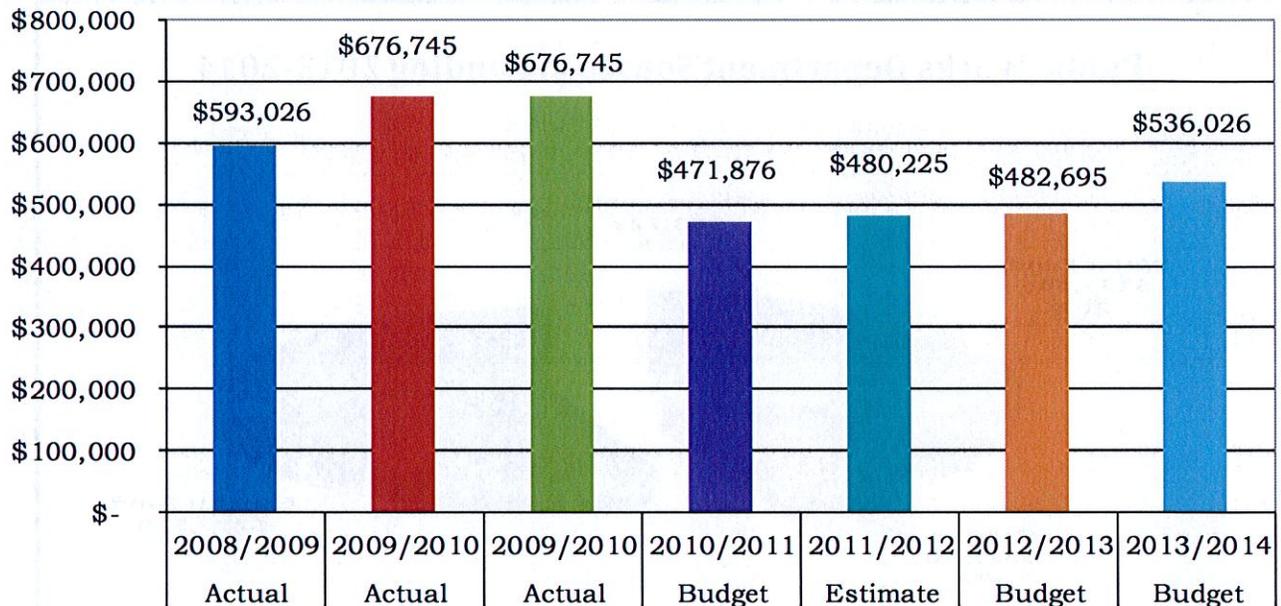
# Public Works

The chart and graph below show historical expenditures for the public works department as well as projected expenditures for 2012-2013 and 2013-2014.

## City of Winters Public Works Expenditures

	Actual 2008-2009	Actual 2009-2010	Actual 2010-2011	Estimate 2011-2012	Proposed 2012-2013	Proposed 2013-2014
Salaries & Benefits	\$ 420,312	\$ 494,843	\$ 300,965	\$ 305,380	\$ 307,042	\$ 357,114
Operating Expenditures	30,916	26,988	28,955	39,566	50,101	47,135
Allocated Costs	57,373	58,092	64,422	71,605	64,474	64,702
Transfers	84,425	96,822	77,535	63,674	61,077	67,074
<b>Total Expenditures</b>	<b>\$ 593,026</b>	<b>\$ 676,745</b>	<b>\$ 471,876</b>	<b>\$ 480,225</b>	<b>\$ 482,695</b>	<b>\$ 536,026</b>

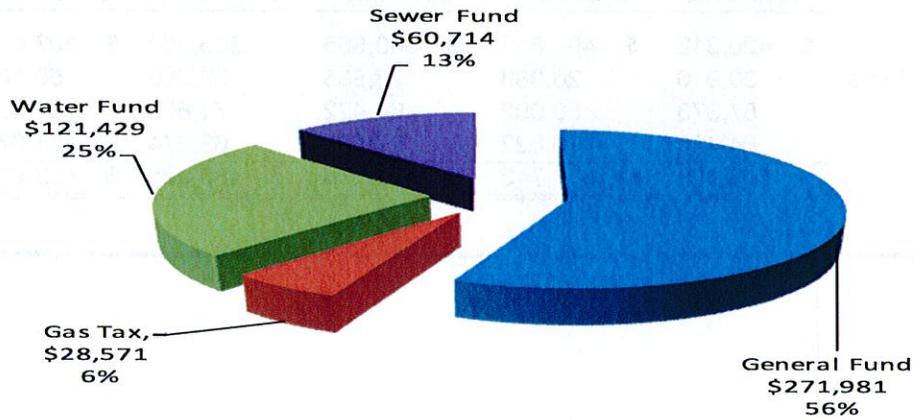
## Public Works Expenditure History



# Public Works

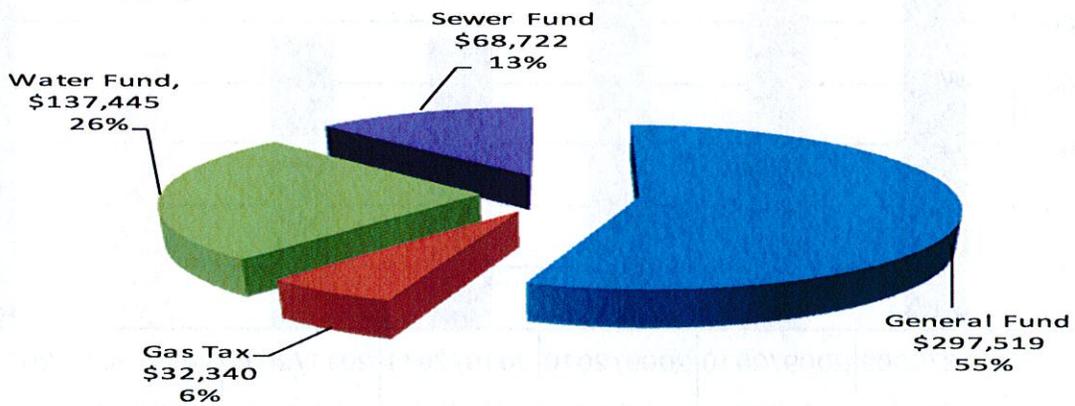
The public works department provides support and services to many other funds and department. The graph below shows the funding sources for the public works department for 2012-2013.

### Public Works Department Source of Funding 2012-2013



The graph below shows the funding sources for the public works department for 2013-2014.

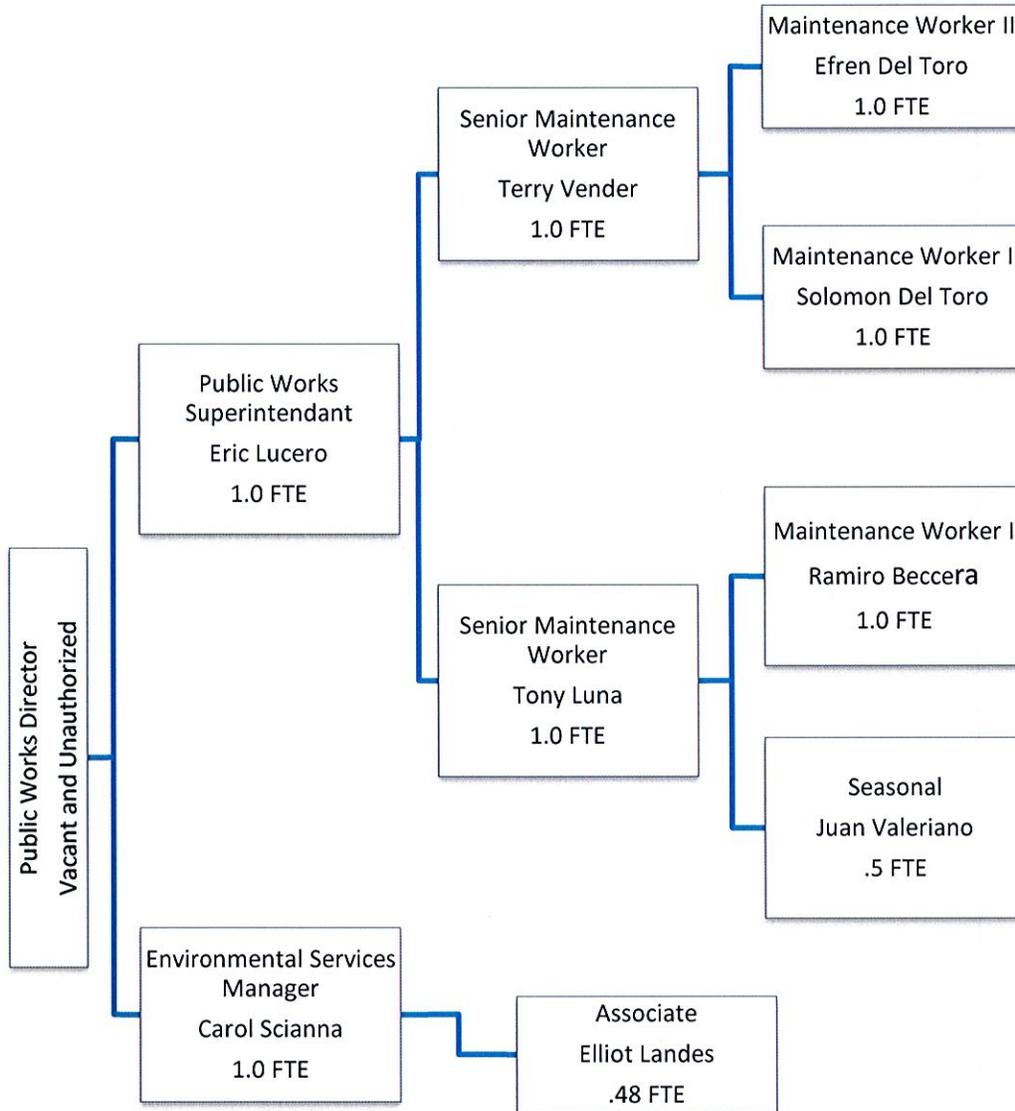
### Public Works Department Source of Funding 2013-2014



# Public Works

## Public Works Department Organizational chart

Staffing for the Public Works Department is shown in the organizational chart below.



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## Recreation

The principal purpose of the Recreation Department is to plan, conduct, supervise and evaluate various recreation programs including:

- Swimming
- Dance
- Drama
- Martial Arts
- Men's Basketball
- Youth Basketball
- Co-Ed Volleyball
- Outstanding Youth Award
- Special interest classes
- Community events
- Adult Co-ed Softball
- After School Program
- Wellness Program
- Aquatics Program

The Recreation Department is separated into 3 divisions:

- General Recreation
- Community Center
- Swimming Pool

The General Recreation Division is responsible for overseeing and providing all the recreational opportunities within the City of Winters.

The Community Center Division includes a diverse array of leisure, environmental, social, human services, general services, educational, cultural and recreational activities.

The Swimming program consists of the Recreational Swim Program and the Winters Swim Team Program

## Recreation

### Recreation Department Mission

The Recreation Department is committed to increasing youth services and recreational programs for fulfilling and productive experiences for all ages of our community

### 2010/2012 Accomplishments

- Maintained Adult Co-ed Softball program.
- Maintained Youth Basketball program.
- Bobbi Greenwood Community Pool open 6 months of the year for Adult Lap Swim.
- Offered movie night and family night swim at the pool during recreational swim season.
- The After School program recruited and retained qualified staff for the program.
- The After School Program implemented an Accelerated Readers Program.
- The After School Program implemented an Academic Enrichment program with Dance, Hip Hop, and Ballet.
- The After School Program maintained staff training.
- The After School program collaborated with personnel with the Winters Joint Unified School District.
- The After School program provided time for Police Department presentations for bike/skateboard safety, bullying and peer pressure, drug free environment and gang violence.
- The After School program was involved in community events such as the Earthquake Festival and Youth Day.
- Students involved in the After School program experienced improvement in grades, behavior and reading.

## Recreation

### Long Term Objectives

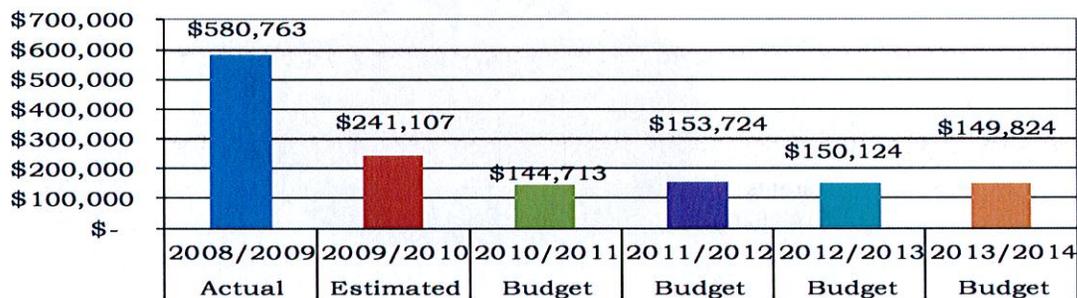
- Create recreation guide for all facilities.
- Provide additional swim lessons in the evenings and weekends at the Community Pool.
- Manage Community Pool to run smoothly and efficiently
- The After School Program will provide a successful and engaging program for children enrolled.
- The After School Program will implement new and fresh ideas for academic enrichment.
- The After School Program will have a monthly calendar of themed curriculum.
- The After School Program will have attendance at capacity.

The chart and graph below show the historical expenditures for general recreation as well as proposed expenditures for 2012-2013 and 2013-2014.

### City of Winters General Recreation Expenditures

	Actual 2008-2009	Actual 2009-2010	Actual 2010-2011	Estimate 2011-2012	Proposed 2012-2013	Proposed 2013-2014
Salaries & Benefits	\$ 301,481	\$ 135,562	\$ 110,445	\$ 113,508	\$ 113,508	\$ 113,508
Operating Expenditures	265,366	84,813	34,269	40,216	36,616	36,316
Allocated Costs	13,915	20,732	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 580,763</b>	<b>\$ 241,107</b>	<b>\$ 144,713</b>	<b>\$ 153,724</b>	<b>\$ 150,124</b>	<b>\$ 149,824</b>

### General Recreation Expenditure History

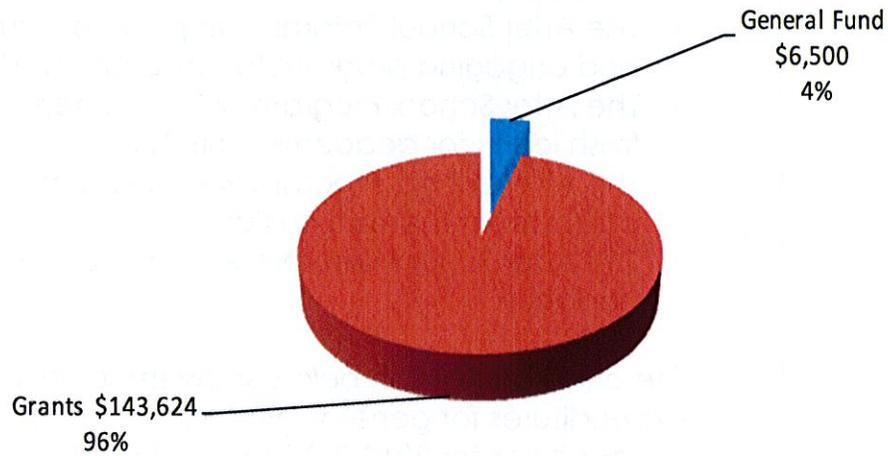


## Recreation

### General Recreation

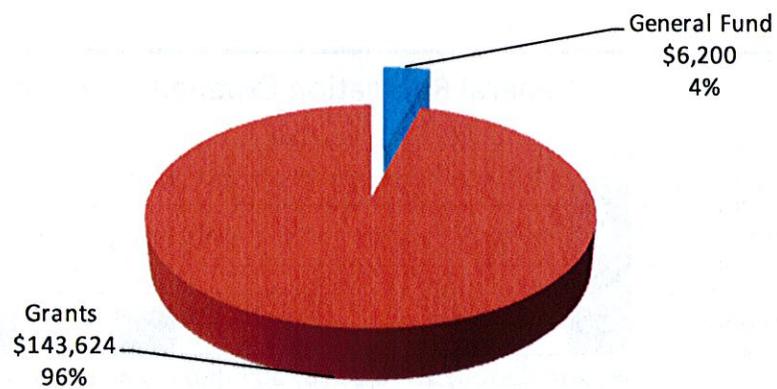
The graph below shows funding sources for General Recreation for 2012-2013.

**General Recreation Sources of Funding 2012-2013**



The graph below shows funding sources for General Recreation for 2013-2014.

**General Recreation Sources of Funding 2013-2014**



## Recreation

### Winters Community Center

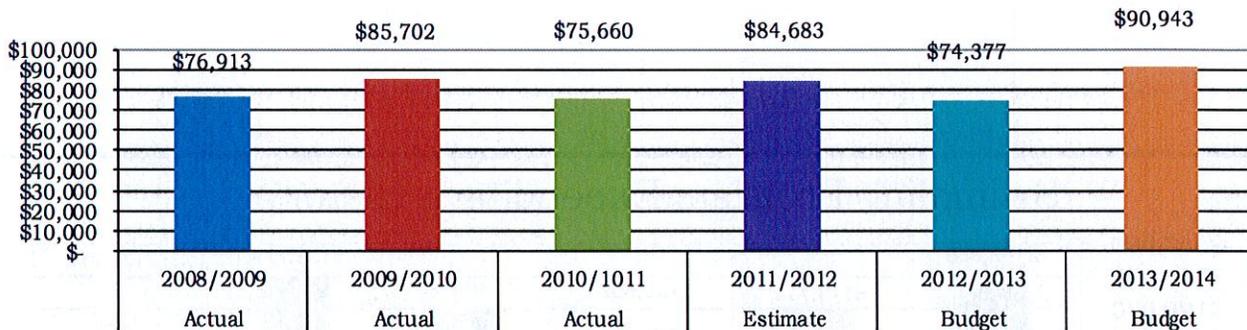
The Community Center is funded entirely by the General Fund. The increased expenditure for 2013/2014 is for the painting of the interior and exterior of the building.

The chart and graph below show the historical expenditures for the Community Center as well as the Budgeted expenditures for 2012/2013 and 2013/2014.

#### City of Winters Community Center Expenditures

	Actual 2008-2009	Actual 2009-2010	Actual 2010-2011	Estimated 2011-2012	Proposed 2012-2013	Proposed 2013-2014
Salaries & Benefits	\$ 15,668	\$ 15,547	\$ 17,227	\$ 11,300	\$ 16,321	\$ 16,321
Operating Expenditures	30,646	36,292	28,645	40,377	44,022	44,021
Allocated Costs	30,599	33,863	29,788	33,006	14,034	30,601
<b>Total Expenditures</b>	<b>\$ 76,913</b>	<b>\$ 85,702</b>	<b>\$ 75,660</b>	<b>\$ 84,683</b>	<b>\$ 74,377</b>	<b>\$ 90,943</b>

#### Community Center Expenditure History



## Recreation

### Winters Swimming Program

The Swimming program consists of Swim Team, swim lessons, recreational swimming, adult lap swim, Winters Aquatic Masters Club, and water aerobics.

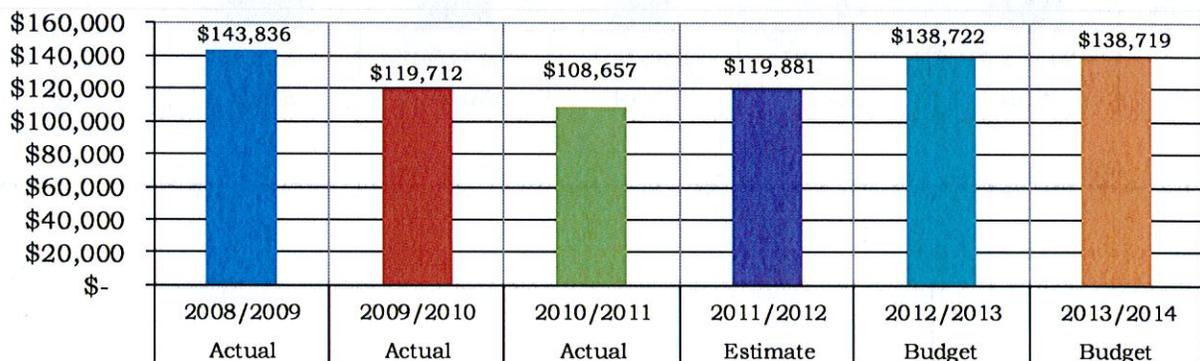
The Winters Swim Team is funded completely by swim team registration fees and by sales of fireworks by Swim Team parents. No General Fund monies are expended for this program.

The chart and graph below show the historical expenditures as well as budgeted expenditures for 2012/2013 and 2013/2014 for the Swimming Program.

#### City of Winters Swimming Expenditures

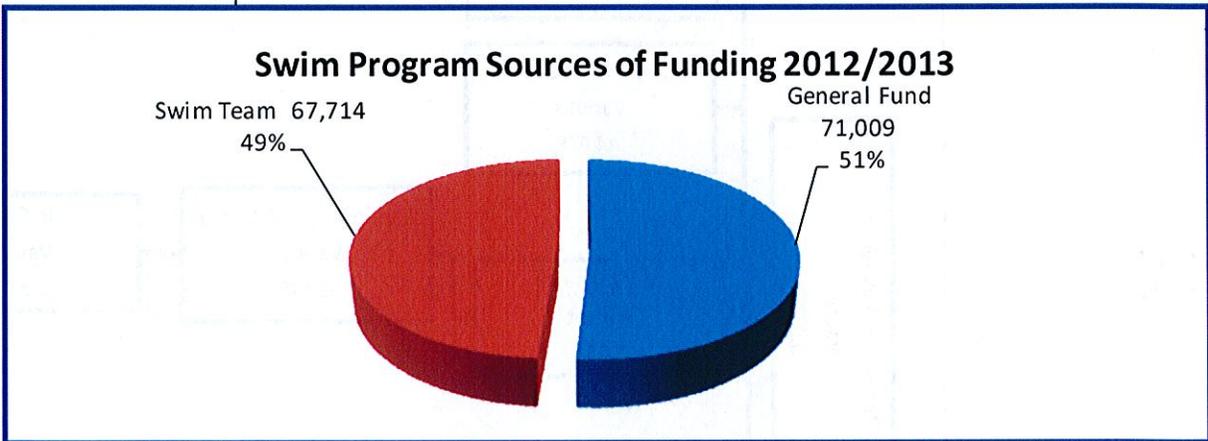
	Actual 2008-2009	Actual 2009-2010	Actual 2010-2011	Estimate 2011-2012	Proposed 2012-2013	Proposed 2013-2014
Salaries & Benefits	63,024	41,717	38,666	33,163	46,229	46,229
Operating Expenditures	80,812	77,995	69,990	86,717	92,493	92,490
<b>Total Expenditures</b>	<b>\$ 143,836</b>	<b>\$ 119,712</b>	<b>\$ 108,657</b>	<b>\$ 119,881</b>	<b>\$ 138,722</b>	<b>\$ 138,719</b>

#### Swimming Program Expenditure History

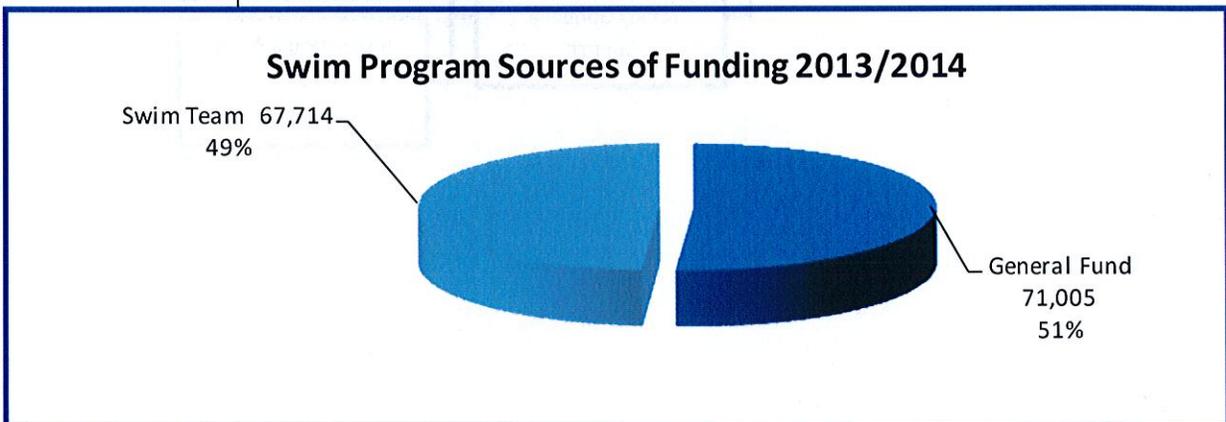


# Recreation

The graph below shows the funding sources for the Swim Program for 2012/2013.



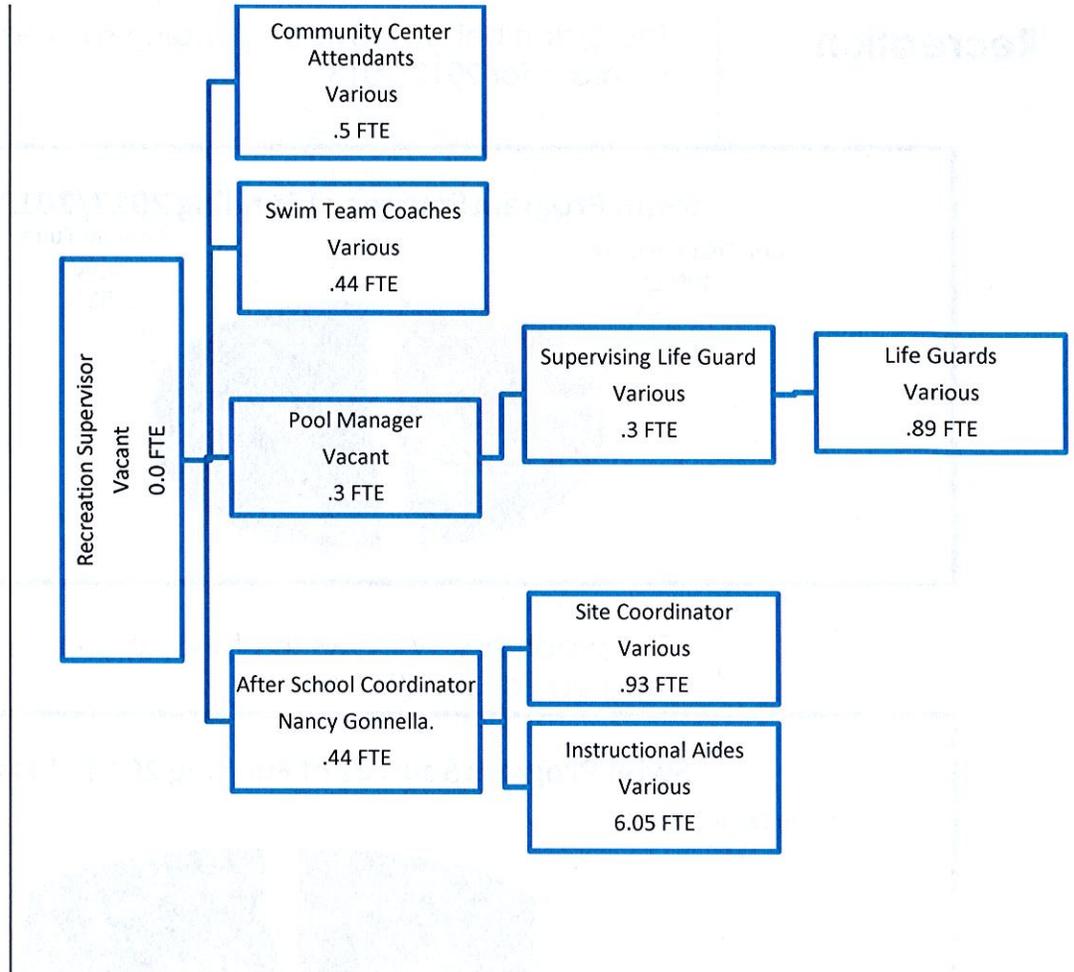
The graph below shows the funding sources for the Swim Program for 2013/2014.



## Recreation Department Organization Chart

Staffing for the Recreation Department is shown in the organizational chart below.

# Recreation



# Staffing

## Staffing Comparison by Department In Full Time Equivalent

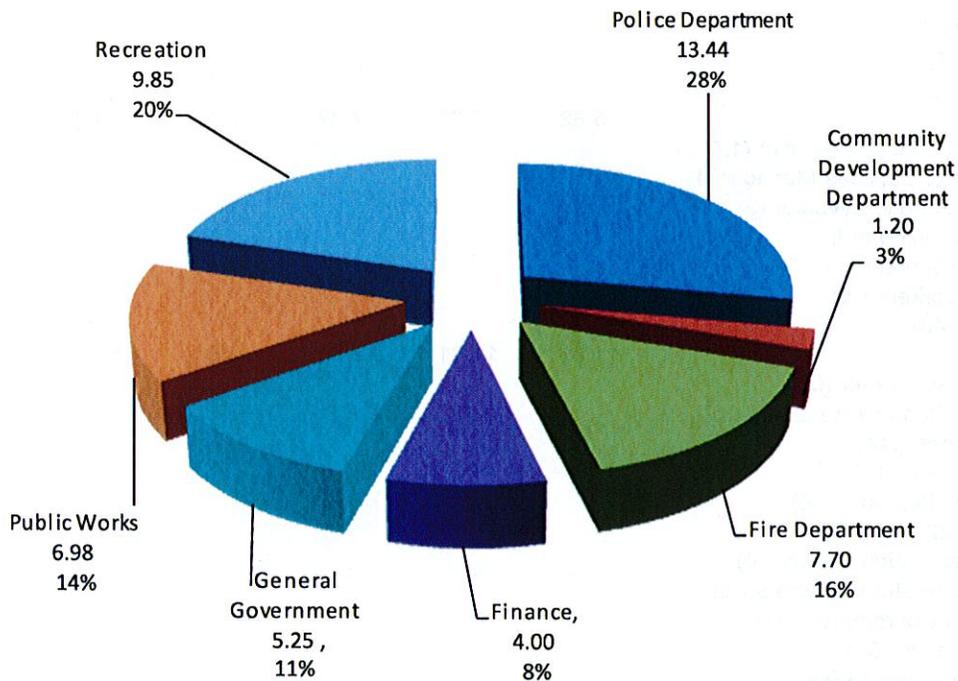
Department	08/09 Adopted	09/10 Adopted	10/11 Adopted	11/12 Adopted	12/13 Approved	13/14 Approved
Community Development Department	3.00	2.50	1.50	1.50	1.20	1.20
Community Development Director (0)						
Planner(.2)						
Building Inspector (1)						
Administrative Assistant (0)						
Finance	3.00	3.00	3.00	3.00	4.00	4.00
Director of Financial Management(1)						
Management Analyst (1)						
Accounting Technician (1)						
Records Clerk (1)						
General Government	5.00	5.00	5.00	5.00	5.25	5.25
City Manager (1)						
Director of Administrative Services (1)						
Housing & Economic Development Mgr (1)						
Management Analyst (2)						
Associate(.25)						
Police Department	13.19	12.44	12.44	13.44	13.44	14.44
Police Chief (1)						
Sergeant (1)						
Records Supervisor (1)						
Corporal (2)						
Police Officers (7.0) (8)						
Community Services Officer (1)						
Property and Records Clerk (.44)						
Fire Department					7.7	7.7
Chief (1)						
Captain (2)						
Firefighter (1)						
Secretary (.7)						
Reserves (3.0)						
Public Works	6.82	7.32	7.32	7.32	6.98	6.98
Public Works Superintendant (1.0)						
Environmental Services Manager (1)						
Senior Maintenance Worker (2)						
Maintenance Worker II (1)						
Maintenance Worker I (1)						
Seasonal Workers (.5)						
Associate (.48)						
Recreation	11.81	11.81	9.85	9.85	9.85	9.85
Recreation Supervisor (0)						
Community Center Attendants (.5)						
Swim Coaches (.44)						
Pool Manager (.30)						
Supervising Lifeguard (.30)						
Lifeguard (.89)						
Summer Recreation Leader (.0)						
Summer Recreation Directors (.0)						
After School Coordinator (.44)						
Site Coordinator (.93)						
Instructional Aides (6.05)						
<b>Total FTE's</b>	<b>42.82</b>	<b>42.07</b>	<b>39.11</b>	<b>40.11</b>	<b>48.42</b>	<b>49.42</b>

## Staffing

The above charts reflect the following:

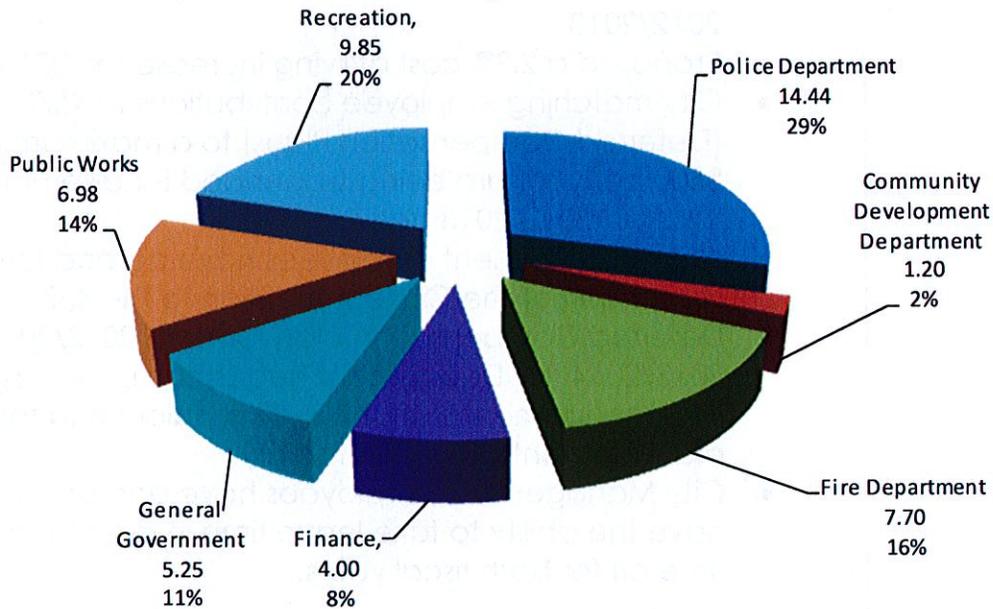
- The Community Development Department decreased staffing by .8 FTE in 2012-2013 due to resignation of the Community Development Director. A Contract with the City of West Sacramento provides for a Planner for 1 day per week.
- Increase in Finance Department staffing due to the reorganization of staff with various vacancies.
- Addition of a part time Associate in the City Manager Department due to the dissolution of the Redevelopment Agency and other staff reorganizations.
- The inclusion of 7.7 FTE for the newly established Winters Fire Department.
- The Police Department has increased staffing of 1.0 FTE in 2013-2014 due to the authority to hire an additional Police Officer in that fiscal year.
- The reduction in the Public Works staff of 0.34 FTE due to staffing adjustments.

2012-2013 Staffing by Department



# Staffing

2013-2014 Staffing by Department



## Employee Compensation

The City of Winters has six employee associations that represent the interests of the employees of the City of Winters:

- Winters Employee Association (WEA) is comprised of all non-public safety, non-management employees.
- The Winters Police Officer Association (WPOA) is comprised of the sworn police officers of the City.
- The Winters Police Sergeant Association is comprised of the sworn police sergeants of the City.
- The Winters Mid Management Association is comprised of those individuals whose job title classifies them as mid-managers
- The Winters Management Association is for those individuals whose job title classifies them as managers
- The Winters Department Directors Association is comprised of the Department Directors within the City.

## Staffing

At the time of the preparation of this budget, all associations are still in negotiations with management for salary and benefits. Currently the salary and benefit increases for budgeting purposes are:

- No cost of living increases are budgeted for 2012/2013
- Proposed a 2.9% cost of living increase for 2013/2014
- City matching employee contributions to 457K (Deferred Compensation Plans) to a maximum of \$500 per year are being suspended for all employees for both 2012/2013 and 2013/2014.
- City Management employees have agreed to a suspension of the City contribution to the 457 Deferred Compensation plan for both 2012/2013 and 2013/2014, for Department heads, this is 7% of salary, for Management staff this is 4% of salary and for Mid-management this is 2% of salary.
- City Management employees have agreed to not have the ability to take leave time in cash in lieu of time off for both fiscal years.

Any changes resulting from completion of negotiations approved by the City Council will be adjusted as necessary.



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## FISCAL POLICIES

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### BUDGET

The City of Winters is adopting the following policies to guide in the preparation of the City of Winters annual budget.

1. The City shall maintain a balanced budget.
  - a. Operating revenues must fully cover operating expenditures, including debt service.
  - b. End of year balance carry forwards shall not be used as a continuing method of balancing the budget
  - c. Ending fund balances must meet minimum policy levels (50% of expenditures for the General Fund and Enterprise Funds)
2. One-time revenues will only be used for one-time expenditures.
3. Budgetary procedures that fund current expenditures at the expense of future needs, such as postponing expenditures, accruing future revenues, or rolling over short-term debt, will be avoided.
4. Structural deficits will be avoided by balancing expected annual revenues with expected annual expenditures.
5. Proceeds from long-term debt will not be used for current, ongoing activities.
6. All revenue forecasts shall be conservative. Revenues projections will be evaluated annually to maintain an error rate of less than 5%
7. All non-salary benefits, such as vacation pay, holiday pay, and educational incentives will be costed out, and their impact on future budgets will be assessed. Cost analysis of salary increases will include the effect of such increases on employer share of related fringe benefits.
8. All compensation negotiations will focus on total compensation: direct salary plus employer share of fringe benefits.

9. Future maintenance needs for all new capital facilities will be fully costed out.
10. The budget will provide sufficient funding for adequate maintenance and orderly replacement of capital plant and equipment.
11. Utility rate increases shall be smaller and more frequent (e.g. annually) rather than larger and less frequent.
12. The number and classifications of positions shall be approved in the annual budget. Changes to the number or classification of Full Time Equivalents (FTEs) shall require City Council approval.
13. The City Council will approve the annual budget by resolution that appropriates the funds. New revenue sources and their expenditures identified after the annual budget appropriation must be approved and appropriated by the City Council. Revenues for current sources that exceed their budgeted amounts by more than 10% must be appropriated by the City Council prior to expenditure of those revenues. Expenditures for contract services reimbursed by developers do not require City Council appropriations provided the City Council policies on development reimbursements are followed.

Under this policy, it is allowable for total expenditures to exceed revenues in a given year; however, in this situation, beginning fund balance can only be used to fund capital improvement projects or other "one-time", non-recurring expenditures.

## **FINANCIAL REPORTING AND BUDGET ADMINISTRATION**

The City of Winters is adopting the following policies to set procedures for monitoring the financial status of the City's various funds and cash flow.

1. **Annual Reporting.** The City will prepare annual financial statements as follows:
  - a. The City will contract for an annual audit by a qualified independent certified public accountant. The City will strive for an unqualified auditor's opinion.
  - b. The City will use generally accepted accounting principles in preparing its annual financial statements and will strive to meet the requirements of the GFOA's Award for Excellence in Financial Reporting program.
  - c. The City will issue audited financial statements within 180 days after year-end.
2. **Interim Reporting** The City will prepare and issue timely reports on the City's fiscal status to the Council and staff. This includes:
  - a. Monthly budget status reports to all Department Heads
  - b. Monthly Investment report to the City Council.
  - c. Monthly budget status and cash flow reports to the City Council
  - d. Mid Year budget reviews
3. **Budget Administration.** The Council may amend or supplement the budget at any time after its adoption by majority vote of the Council members. The City Manager has authority to make transfers between account codes and

departments within a fund, except for contingencies, without City Council approval.

## **GENERAL REVENUE MANAGEMENT**

The City is establishing the following policies to guide the City in managing the revenues available for current and future programs within the City of Winters.

1. **Stable Base.** The City will seek to maintain a diversified and stable revenue base to protect it from short-term fluctuations in any one revenue source.
2. **Long Range Planning.** The City will institute a five-year projection of revenues beginning in the fiscal year 2003-2004, and will update the projections on an annual basis; therefore, the City will maintain a five-year projection of revenues to assist in long-range financial planning.
3. **Current Revenues for Current Uses.** The City will fund current year expenditures from current year revenues and avoid procedures that balance current budgets by postponing needed expenditures, accruing future revenues or rolling over short-term debt.
4. **Interfund Transfers and Loans.** In order to achieve important public policy goals, the City has established various special revenue, capital project, debt service and enterprise funds to account for revenues whose use should be restricted to certain activities. Accordingly, each fund exists as a separate financing entity from other funds, with its own revenue sources, expenditures and fund equity. Such transfers will be subsequently reported to the City Council in budget reports, mid-year adjustment and other fiscal reports.

Any transfers between funds for operating purposes can only be made during the budget process, as approved by the City Council in the adopted budget, or upon majority vote of the City Council as a budget adjustment. These operating transfers, under which financial resources are transferred from one fund to another, are distinctly different from interfund borrowings, which are usually made for temporary cash flow reasons, and are not intended to result in a transfer of financial resources by the end of the fiscal year.

In summary, interfund transfers result in a change in fund equity; interfund borrowings do not, as the intent is to repay the loan in the near term.

From time to time, interfund borrowings may be appropriate; however, these are subject to the following criteria in ensuring that the fiduciary purpose of the fund is met:

1. The Director of Financial Management is authorized to approve temporary interfund borrowings for cash flow purposes whenever the cash shortfall is expected to be resolved in 60 days. The most common use of interfund borrowing under this circumstance is for grant programs like the

Community Development Block Grant, where costs are incurred before drawdowns are initiated and received. However, receipt of funds is typically received shortly after the request for funds have been made.

2. The Director of Financial Management is authorized to approve temporary interfund borrowing for the City Wide Assessment District Special Revenue Fund. This fund receives revenues in January and May of each year, while expenditures occur relatively evenly throughout the fiscal year, causing temporary cash shortfalls for the City Wide Assessment District Fund.
3. Any other interfund borrowings for cash flow or other purposes require a case-by-case approval of the City Council.
4. Any transfers between funds where reimbursement is not expected within one fiscal year shall not be recorded as interfund borrowings; they shall be recorded as interfund operating transfers that affect equity by moving financial resources from one fund to another.

## **USER FEE COST RECOVERY GOALS**

The City is establishing the following to guide the City in setting fees for services provided by the City of Winters.

### **1. Ongoing Review**

Fees will be reviewed and updated on an ongoing basis to ensure that they keep pace with changes in the cost of living as well as changes in methods or levels of service delivery

### **2. User Fee Cost Recovery Levels**

In setting user fees and cost recovery levels, the following factors will be considered:

#### **a. Community Wide vs. Special Benefit.**

The level of user fee cost recovery should consider the community wide vs. special service nature of the program or activity. The use of general purpose revenue is appropriate for community wide services, while user fees are appropriate for services that are of special benefit to easily identified individuals or group.

#### **b. Service Recipient vs. Service Driver.**

After considering community wide vs. special benefit of the service, the concept of service recipient vs. service driver should be considered. For example, it could be argued that the applicant is not the beneficiary of the City's development review efforts, that the community is the primary beneficiary. However, the applicant is the driver of the development review costs, and therefore, cost recovery from the applicant is appropriate.

#### **c. Effect of Pricing on the Demand for Services**

The level of cost recovery and related pricing of services can significantly affect the demand and subsequent level of services provided. At full cost recovery, this has the specific advantage of ensuring that the City is providing

services for which there is a market that is not overly stimulated by artificially low prices. However, high levels of cost recovery will negatively impact the delivery of services to lower income groups. This negative feature is especially pronounced, and works against public policy, if the services are specifically targeted to low income groups.

d. **Feasibility of Collection and Recovery.**

Although it may be determined that a high level of cost recovery is appropriate for specific services, it may be impractical or too costly to establish a system to identify and charge the user. Therefore, the feasibility of assessing and collecting charges should also be considered in developing user fees, especially if significant program costs are intended to be financed from that source.

3. **Factors Favoring Low Cost Recovery Levels.**

Very low cost recovery levels are appropriate under the following circumstances:

- a. There is no intended relationship between the amount paid and the benefit received. Almost all social service programs fall into this category. It is expected that one group will subsidize another.
- b. Collecting fees is not cost effective, or will significantly impact the efficient delivery of the service.
- c. There is no intent to limit the use of (or entitlement to) the service. Again, most social service programs fit into this category as well as many police and fire emergency response services. Access to neighborhood and community parks fit into this category as well.
- d. The service is non-recurring, generally delivered on a peak demand or emergency basis, cannot be planned for on an individual basis, and is not readily available from a private sector source. Many police and fire services also fall into this category.
- e. Collecting fees would discourage compliance with regulatory requirements and adherence is primarily self-identified, and as such, failure to comply would not be readily detected by the City. Many small scale licenses and permits might fall into this category.

4. **Factors Favoring High Cost Recovery Levels**

- a. The service is similar to services provided through the private sector.
- b. Other private or public sector alternatives could or do exist for the delivery of the service.
- c. For equity or demand management purposes, it is intended that there be a direct relationship between the amount paid and the level and cost of the service received.
- d. The use of the service is specifically discouraged. Police responses to false alarms might fall into this category.
- e. The service is regulatory in nature and voluntary compliance is not expected to be the primary method of detecting failure to meet regulatory

requirements. Building permit, plan checks, and subdivision review fees for large projects would fall into this category.

#### **5. General Concepts Regarding the Use of Service Charges**

The following general concepts will be used in developing and implementing service charges:

- a. Revenues should not exceed the reasonable cost of providing the service.
- b. Cost recovery goals should be based on the total cost of delivering the service, including direct costs, departmental administration costs, and organization wide support costs such as accounting, personnel, data processing, vehicle maintenance and insurance.
- c. The method of assessing and collecting fees should be as simple as possible in order to reduce the administrative cost of collection.
- d. Rate structures should be sensitive to the "market" for similar services as well as to smaller, infrequent users of the service.
- e. A unified approach should be used in determining cost recovery levels for various programs based on the factors discussed above.

#### **6. Low Cost Recovery Services**

Based on the criteria discussed above, the following types of services should have very low cost recovery goals. In selected circumstances, there may be specific activities that should have user fees associated with them. However, the primary source of funding for the operation should be general purpose revenues, not user fees.

- a. Delivering public safety emergency response services such as police patrol services and fire suppression.
- b. Maintaining and developing public facilities that are provided on a uniform, community wide basis such as streets, parks and general purpose buildings.
- c. Providing social service programs and economic development activities.

#### **7. Recreation Programs**

The following cost recovery policies apply to the City's recreation programs:

- a. Cost recovery for activities directed to adults should be relatively high.
- b. Cost recovery for activities directed to youth and seniors should be relatively low. In those circumstances where services are similar to those provided in the private sector, cost recovery levels should be higher.

Although ability to pay may not be a concern for all youth and senior participants, these are desired program activities and the cost of determining need may be greater than the cost of providing a uniform service fee structure for all participants. Further, there is a community wide benefit in encouraging high levels of participation in youth and senior recreation activities regardless of financial status.

- c. Cost recovery goals for recreation activities are set as follows:

##### *High Cost Recovery Activities (60%-100%)*

1. Classes

2. Adult athletics
3. Community Center rentals

*Mid Range Cost Recovery Activities (30%-60%)*

1. City library room rental
2. Youth sports
3. Outdoor facility and equipment rentals

*Low Range Cost Recovery Activities (0%-30%)*

1. Public swim
  2. Swim lessons
  3. Adventure Day Camp
  4. Fun in the Park
- d. For cost recovery activities of less than 100%, there should be a differential in rates between residents and nonresidents. However, the Recreation Supervisor is authorized to reduce or eliminate nonresident fee differentials when it can be determined that the fee is reducing attendance and that there are no appreciable expenditure savings from the reduced attendance.
- e. Absent formalized agreements with youth groups and sports leagues, charges will be assessed for use of the Community Center, ball fields, library rooms and recreation facilities not sponsored or co-sponsored by the City. Such charges will generally conform to the fee guidelines described above.

**8. Development Review Programs**

The following cost recovery policies apply to the development review programs:

- a. Services provided under this category include;
  1. Planning (planned development permits, tentative maps, rezonings, General Plan amendments, variances, use permits.)
  2. Building and safety (building permits and inspections).
  3. Engineering (public improvement plan checks, inspections, subdivision requirements, encroachments)
  4. Fire plan check
- b. Cost recovery for these services should generally be very high. In most instances the City's cost recovery goal should be 100%. However, in charging high cost recovery levels, the City needs to clearly establish and articulate standards for its performance in reviewing developer applications to ensure there is "value for cost"

**9. Comparability With Other Communities**

In setting user fees, the City will consider fees charged by other agencies in accordance with the following criteria:

- a. Surveying the comparability of the City's fees to other communities provides useful background information in setting fees for several reasons:
  1. They reflect the market for these fees and can assist in assessing the reasonableness of the City's fees.

2. They can serve as a benchmark for how cost effective the City provides its services.
- b. Fee surveys should not be the only criteria in setting City fees because many factors affect how communities set their fees, as such, comparing our fees to other communities should only be one factor used to set the City of Winters fees.

## **ENTERPRISE FUND FEES AND RATES**

The City is establishing the following to manage the revenues of the Water and Sewer enterprise funds to provide for current and future operating costs, as well as capital requirements.

### **1. Water and Sewer**

The City will set fees and rates at levels that fully cover the total direct and indirect cost, including operations, capital outlay and debt service of the water and sewer enterprise funds.

### **2. Ongoing Rate Review**

The City will review and adjust enterprise fees and rate structures as required to ensure that they remain appropriate and equitable.

## **REVENUE DISTRIBUTION**

The City is establishing the following to provide a manner of distributing revenue sources received by the City of Winters.

The Council recognizes that generally accepted accounting principles for local governments discourage the "earmarking" of General Fund revenues, and therefore, the practice of designating General Fund revenues for specific programs should be minimized in the City's management of its fiscal affairs. The following revenue distribution policies do not prevent the City Council from directing General Fund resources to other functions and programs as necessary.

### **1. Property Tax Revenues**

With the passage of Proposition 13 in 1978, California Cities no longer are allowed to set their own property tax rates. Proposition 13 not only limited the annual increases in market value, it placed a ceiling on voter-approved indebtedness and redefined assessed valuations. Proposition 13 established a maximum countywide levy for general revenue purposes of 1% of market value. Under subsequent state legislation, which adopted formulas for the distribution of this countywide levy, the City now receives a percentage of total property tax revenues collected countywide as determined by the County Auditor-Controller.

The Property Tax revenues received by the City of Winters are General Fund revenues.

2. **Gas Tax Revenues**

All gas tax revenues (which are restricted by the State for street related purposes) will be used for maintenance and capital projects. The City expends no General Fund revenues for streets and roads and therefore the fund balance of the Gas Tax Fund is allowed to build up for several years before major projects can be funded from these revenues.

3. **Transportation Development Act Revenues (TDA)**

All TDA revenues will be expended first for the Winters Route of the Yolo County Transportation District, and the remaining unspent revenues will be used in conjunction with the Gas Tax revenue for street and road purposes.



## **City of Winters and City of Winters Community Development Agency Investment Policy**

Updated 1/6/06

The City is establishing the following policies to provide the means for investing the public funds held by the City of Winters and the City of Winters Community Development Agency.

### **1. Policy**

It is the policy of the City of Winters and the City of Winters Community Development Agency to invest public funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the City and conforming to all Federal, State and local statutes governing the investment of public funds

### **2. Scope**

This investment policy applies to all financial assets of the City of Winters and the City of Winters Community Development Agency. These funds are accounted for in the monthly and annual financial reports as well as in the annual audit performed by an independent certified public accountant.

### **3. Responsibility**

The authority for investment for municipal governments is set forth in Article 1, Chapter 4 of the California Government Code (Section 53600 et.seq.). The responsibilities for investing excess cash and transferring funds for immediate use are assigned to the Director of Financial Management, Director of Administrative Services, or the City Manager.

#### **4. Objectives**

When investing, reinvesting, purchasing, acquiring, exchanging, selling and managing public funds, the objectives of the City shall be to safeguard the principal of the funds invested, to meet the liquidity needs of the City, and to achieve a reasonable rate of return on the invested funds.

#### **5. Ethics and Conflicts of Interest**

Officers and employees involved in the investment process shall refrain from personal business activity that conflicts with the proper execution of the investment program, or impairs their ability to make impartial investment decisions. Additionally, the City Manager, Director of Financial Management, Director of Administrative Services and City Treasurer are required to annually file applicable financial disclosures as required by the Fair Political Practices Commission (FPPC).

#### **6. Authorized Investments**

Investment of City funds is governed by the California Government Code Sections 53600 et.seq. Within the context of the limitations, the following investments are authorized, as further limited herein:

- i. United State Treasury Bills, Bonds and Notes or those for which the full faith and credit of the United States are pledged for payment of principal and interest. There is no percentage limitation of the portfolio that can be invested in this category, although a five-year maturity limitation is applicable.
- ii. Obligations issued by Federal Government Agencies, such as the Government National Mortgage Association (GNMA), the Federal Farm Credit System (FFCB), the Federal Home Loan Bank Board (FHLB), the Federal National Mortgage Association (FNMA), the Student Loan Marketing Association (SLMA), and the Federal Home Loan Mortgage Association (FHLMC). There is no percentage limitation of the portfolio that can be invested in this category, although a five-year maturity limitation is applicable.
- iii. Moneys held by a trustee or fiscal agent and pledged to the payment or security of bonds or other indebtedness, or obligations under a lease, installment sale or other agreement of the City of Winters or City of Winters Community Development Agency, or certificates of participation in those bonds, indebtedness, or lease installment sale or other agreements, may be invested in accordance with the statutory provisions governing the issuance of those bonds, indebtedness, or lease installment sale, or other agreement, or to the extent not inconsistent therewith or if there are no specific statutory provisions, in accordance with the ordinance, resolution, indenture, or agreement of the of the City of Winters, or City of Winters Community Development Agency providing for the issuance.

Investments in items c through j are further restricted to percentage of the cost value of the portfolio in any one issuer name to a maximum of 15%. The total value

invested in any one issuer shall not exceed 15% of the issuer's net worth. A five-year maximum maturity limitation is applicable unless further restricted in this policy.

iv. Bills of exchange or time drafts drawn on and accepted by commercial banks, otherwise known as banker's acceptances. Bankers acceptances purchased may not exceed 180 days to maturity or 40% of the cost value of the portfolio, however no more than 30% of the agency's money may be invested in the bankers acceptances of any one commercial bank.

v. Commercial paper of "prime quality of the highest ranking or of the highest letter and number rating as provided for by an nationally recognized statistical –rating organization (NRSRO). The issuer shall meet all of the following conditions in either paragraph (1) or paragraph (2)

a. The issuing entity must meet the following criteria:

- ❖ Is organized and operating in the United States as a general corporation.
- ❖ Has total assets in excess of five hundred million dollars (\$500,000,000)
- ❖ Has debt other than commercial paper, if any, that is rated "A" or higher by a nationally recognized statistical rating organization (NRSRO)

b. The issuing entity must meet the following criteria.

- i. Is organized within the United States as a special purpose corporation, trust or limited liability company.
- ii. Has program wide credit enhancements including, but not limited to, over collateralization, letters of credit or surety bond.
- iii. Has commercial paper that is rated "A-1" or higher, or the equivalent, by a nationally recognized statistical rating organization (NRSRO). Purchase of eligible commercial paper may not exceed 270 days to maturity nor represent more than 10% of the outstanding paper of the issuing corporation. Purchases of commercial paper may not exceed 25% of the cost value of the portfolio. Purchases of commercial paper from any one issuer cannot exceed 10%.

vi. Negotiable Certificates of Deposit issued by nationally or state chartered banks or state or federal savings institutions. Purchases of negotiable certificates of deposit may not exceed 30% of total portfolio. A maturity limitation of 5 years is applicable.

vii. Repurchase agreements that specify terms and conditions may be transacted with banks and broker dealers. The maturity of the repurchase agreements shall not exceed 90 days. The market value of the securities used as collateral for the repurchase agreements shall be monitored by the investment staff and shall not be allowed to fall below 102% of the value of the repurchase agreement. A PSA Master Repurchase Agreement is required between the City of Winters and the broker dealer or financial institution for all repurchase agreements transacted.

viii. Local Agency Investment Fund (LAIF) which is a State of California managed investment pool may be used up to the maximum permitted by California State Law.

- ix. Time deposits, non-negotiable and collateralized in accordance with the California Government Code, may be purchased through banks or savings and loan associations. Since time deposits are not liquid, no more than 25% of the investment portfolio may be invested in this investment type.
- x. Medium Term Corporate Notes with a maximum maturity of five years may be purchased. Securities eligible for investment shall be rated AA or better by Moody's or Standard & Poor's rating services. Purchase of medium term notes may not exceed 30% of the market value of the portfolio and no more than 15% of the market value of the portfolio may be invested in notes issued by one corporation. Commercial paper holdings should also be included when calculating the 15% maximum.
- xi. Ineligible investments are those that are not described herein, including, but not limited to, common stocks, reverse repurchase agreements, inverse floaters, range notes, mortgage derived interest only strips, derivatives securities, any security that could result in zero interest accrual, and long term (over five years in maturity) notes and bonds are prohibited from use in this portfolio. It is noted that special circumstances arise that necessitate the purchase of securities beyond the five-year limitation. On such occasions, requests must be approved by the City Council prior to purchase.
- xii. Various daily cash funds administered for or by trustees, paying agents and custodian banks contracted by the City of Winters may be purchased as allowed under State of California Government Code. Only funds holding US Treasury or Government agency obligations can be utilized.

## **7. Diversification**

Investments will be diversified by security type and institution. With the exception of U.S. Treasury security and authorized pools, no more than 50% of the total investment portfolio will be invested in single security type or with single financial institution.

## **8. Authorized Financial Dealers and Institutions**

The City of Winters shall transact business only with banks, savings and loans, and with broker/dealers. The broker/dealers will be primary dealers regularly reporting to the New York Federal Reserve Bank.

## **9. Collateral Requirements**

Collateral is required for investments in certificates of deposit and repurchase agreements. In order to reduce market risk, the collateral level will be at least 102% of market value of principal and accrued interest.

In order to conform with the provisions of the Federal Bankruptcy Code which provides for liquidation of securities held as collateral, the only securities acceptable as collateral shall be certificates of deposit, commercial paper, eligible banker's acceptances, medium term notes or securities that are the

direct obligation of, or are fully guaranteed as to principal and interest by the United States or any agency of the United States.

#### **10. Safekeeping of Securities**

To protect against fraud or embezzlement or losses caused by collapse of an individual securities dealer, all securities owned by the City of Winters shall be held in safekeeping by a third party bank trust department, acting as agent for the City under the terms of a custody agreement or PSA agreement (repurchase agreement collateral). All trades executed by a dealer will settle delivery vs. payment (DVP) through the City's safekeeping agent. Securities held in custody for the City shall be independently audited on an annual basis to verify investment holdings.

#### **11. Internal Control**

Existing separation of functions is designed to provide an ongoing internal review to prevent the potential for converting assets or concealing transactions.

Existing procedures require all wire transfers to be confirmed by the appropriate financial institution. Proper documentation obtained from confirmation and cash disbursement wire transfers is required for each investment transaction. Timely bank reconciliation is conducted to ensure proper handling of all transactions.

The investment portfolio and all related transactions are reviewed and balanced to appropriate general ledger accounts by the Director of Financial Management on a monthly basis.

#### **12. Reporting**

The Director of Financial Management will prepare monthly financial and investment reports for the City Manager to review and then report to the City Council.

#### **13. Interest Earnings**

All investment earnings earned and collected from investments authorized in this policy will be allocated monthly to various fund accounts based on the cash balance in each fund as a percentage of the entire pooled portfolio.

#### **14. Legislative Changes**

Any State of California legislative action that further restricts allowable maturities, investment type or percentage allocation, will be incorporated into the City of Winters investment policy and supersede any and all previous applicable language.

## **15. Policy Review**

The City of Winters investment policy has been adopted by Resolution of the City Council, and shall be reviewed at least annually to ensure its consistency with the overall objectives of preservation of principal, liquidity and yield, and its relevance to current law and financial and economic trends. Any amendments to the policy shall be forwarded to the City Council for approval.

## **APPROPRIATION LIMITATION**

The following policies are established to provide for compliance with the Appropriation Limitation requirement of the California Constitution.

1. The City Council will annually adopt a resolution establishing the City of Winters appropriation limit calculated in accordance with Article XIII-B of the Constitution of the State of California, section 7900 of the State of California Government Code, and any other voter approved amendments or state legislation that affect the City's appropriation limit.
2. The supporting documentation used in calculating the City's appropriation limit will be available for public and Council review at least 7 days before Council consideration of a resolution to adopt an appropriation limit.
3. The City will strive to develop revenue sources, both new and existing, which are considered non-tax proceeds in calculating its appropriations subject to limitation.
4. The City will seek voter approval to amend its appropriation limit at such time that tax proceeds are in excess of allowable limits.

## FUND BALANCES RESERVES

The following are established to provide for a prudent reserve policy for the City of Winters.

The City of Winters has established three types of reserves: Contingencies, Capital Reserves, and Cash and Emergency Reserves.

1. The City of Winters has two Contingency Reserves: General Contingency and CalPERS Contingency.
  - a. General contingencies are budgeted in each fiscal year to account for unanticipated expenditures during the year. These are usually smaller amounts and are not for catastrophic emergencies, but rather for unforeseen expenditures at budget time that the City Council deems necessary to allocate funding throughout the fiscal year.
  - b. CalPERS contingencies are budgeted in fiscal years that the City is in a surplus or super funded status with CalPERS for contributions for employee retirement plans. These amounts are included as an expenditure in each fund to which they apply, and the amount not remitted to CalPERS is then transferred to a separate fund in anticipation of contract changes resulting in significant increases in CalPERS rates.
2. Capital Reserves have been established for a variety of reserve purposes. Capital Reserves are used to pay for replacement of infrastructure (such as replacing water mains), renovation of existing infrastructure (such as modernizing a City building), and building new City facilities (such as ball fields). The City has three types of Capital Reserve funds:
  - a. Impact Fee Reserve Funds are fees collected from development established in accordance with AB1600. The specific projects to be funded from the Impact Fees are established in accordance with AB1600 procedures. These funds may only be used for those identified projects, and if not used for those projects must be returned to the developer. Impact fees are used to accommodate facilities required to accommodate new development within the City of Winters.
  - b. Capital Reserves are funds set aside from sources other than development fees to build, renovate, or improve capital assets. Capital Reserves are used for existing or new infrastructure that benefit the community in general. In some cases an improvement is partially funded from Capital reserves, and partially funded by Impact fees. The City Council may designate specific fund balance levels for future development of Capital projects that it has determined to be in the best long-term interest of the City.

- c. An Equipment Replacement fund has been established in the fiscal year 2002-2003 to provide for the timely replacement of vehicles and capital equipment (General Fund assets) with an individual replacement cost of \$15,000 or more. The City of Winters will use revenues received from the reimbursement of mandated costs, sale of any surplus equipment and any City Council approved transfer of year end revenues in excess of expenditures to provide a funding source for replacement of vehicles and capital equipment. The City has also established Equipment Replacement funds for both the Water and Sewer Enterprise Funds in the fiscal year 2002-2003. These equipment replacement funds will account for all assets of the enterprise fund, and the annual amount of depreciation for each asset will be transferred as a cash transfer from the individual enterprise fund to its corresponding equipment replacement fund. The City will strive to maintain a fund balance of approximately 20% of the original purchase price of the items accounted for in this fund.
3. Cash and Emergency Reserves-Each year when the City Council approves the annual budget, the budgeted amounts will be appropriated to the various revenue and expenditure accounts in the City's financial system. In the operating funds, the fund balances will be made up of: annual appropriations, money reserves, and unappropriated, unreserved fund balances.
    - a. Annual appropriations are the amounts in the annual budget approved by the City Council for expenditure during the budget year.
    - b. Money Reserves are funds that are specifically reserved by the City Council as a baseline amount for cash and extreme emergency purposes. To avoid short term borrowing, adequate cash must be maintained to cover ongoing expenses. For example, property tax revenues are received by the City twice per year, but the expenses paid with these revenues are fairly constant each month, thus, the fund must maintain a cash balance sufficient to pay for expenses until the revenues are received.
    - c. Unappropriated, unreserved fund balances are also a type of reserve and serve as a cash and/or emergency reserve in each fund. The unappropriated, unreserved fund balances are available to handle the effects of such occurrences as a sudden economic downturn that would result in receiving less revenues than budgeted. (this would give the City time to make appropriate adjustments in subsequent budgets).
    - d. Cash and emergency reserves are established for the following operating funds;
      1. General Fund: The money reserve goal is 50% of annual expenditures and the unappropriated, unreserved end of year estimated fund balance goal is 25% of annual expenditures.

2. City Wide Assessment District: The unappropriated, unreserved end of year estimated fund balance goal is 75% of annual expenditures.
3. Water Enterprise Fund: The unappropriated, unreserved end of year estimated fund balance goal is 50% of annual expenditures. This goal is in addition to transferring adequate funds to meet any City Council directed Water Capital Reserve requirements
4. Wastewater Enterprise Fund: The unappropriated, unreserved end of year estimated fund balance goal is 50% of annual expenditures. This is in addition to any City Council directed Wastewater Capital Reserve Requirements.

In addition to the designations noted above, fund balance levels will be sufficient to meet funding requirements for projects approved in prior years which are carried forward into the new year, debt service requirements, reserves for encumbrances, and other reserves or designations required by contractual obligations, state law, or generally accepted accounting principles.

## **CAPITAL IMPROVEMENT MANAGEMENT**

The following is established to provide for the management of Capital equipment purchases and Construction projects.

1. Construction projects and equipment purchases which cost \$15,000 or more will be included in the Capital Improvement Plan (CIP). Minor equipment purchases of less than \$15,000 will be included in the operating budget.
2. The purpose of the CIP is to systematically plan, schedule and finance capital projects to ensure cost effectiveness as well as conformance with established policies. The CIP is a five-year plan organized into the same functional groupings used for the operating budget. The CIP will reflect a balance between Capital replacement projects that repair, replace, or enhance existing facilities, equipment or infrastructure that significantly expand or add to the City's existing fixed assets.
3. Each CIP project will have a project manager who will prepare the project proposal, ensure that required phases are completed on schedule, authorize all project expenditures, ensure that all regulations and laws are observed, and periodically report project status.
4. The City's annual CIP appropriations for study, design, acquisition and/or construction is adopted through the annual budget process. Having the project appropriations included in the annual budget does not automatically authorize the project for funding. The project is approved for funding when the City Council has reviewed and approved costs for each phase of the project.

## CAPITAL FINANCING AND DEBT MANAGEMENT

The following is established to provide for the basis of when debt financing may be appropriate for the City of Winters, management of the debt, and the establishment of a debt capacity for the City.

1. The City will consider the use of debt financing only for one time capital improvement projects and only under the following circumstances;
  - a. When the projects useful life will exceed the term of the financing.
  - b. When the project revenues or specific resources will be sufficient to service the long- term debt.
2. Debt financing will not be considered appropriate for any recurring purpose such as current operating and maintenance expenditures. The issuance of short-term instruments such as tax revenue bonds or bond anticipation notes is excluded from this limitation.
3. Capital improvements will be financed primarily through user fees, service charges, assessments, special taxes or developer agreements when benefits can be specifically attributed to users of the facility. Accordingly, development impact fees have been created and implemented at levels sufficient to ensure that new development pays its fair share of the cost of constructing necessary community facilities.
4. The City will use the following criteria to evaluate pay as you go vs. long term financing in funding capital projects;
  - A. Factors favoring pay as you go financing:
    1. Current revenues and adequate fund balances are available or project phasing can be accomplished.
    2. Existing debt levels adversely affect the City's credit rating.
    3. Market conditions are unstable or present difficulties in marketing.
  - B. Factors Favoring Long Term Financing
    1. Revenues available for debt service are deemed sufficient and reliable so that long-term financings can be marketed with investment grade credit ratings.
    2. The project securing the financing is of the type, which will support an investment grade credit rating.
    3. Market conditions present favorable interest rates and demand for City financing.
    4. A project is mandated by state or federal requirements, and resources are insufficient or unavailable.
    5. The project is immediately required to meet or relieve capacity needs and current resources are insufficient or unavailable.
    6. The life of the project or asset to be financed is 10 years or more.
5. Debt Management:

- a. The City will not obligate the General Fund to secure long-term financings except when marketability can be significantly enhanced.
  - b. An internal feasibility analysis will be prepared for each long term financing which analyzes the impact on current and future budgets for debt service and operations. This analysis will also address the reliability of revenues to support debt service.
  - c. The City will generally conduct financings on a competitive basis. However, negotiated financings may be used due to market volatility or the use of an unusual or complex financing or security structure.
  - d. The City will seek an investment grade rating (BAA/BBB or greater) on any direct debt and will seek credit enhancements such as letters of credit or insurance when necessary for marketing purposes, availability and cost effectiveness.
  - e. The City will monitor all forms of debt annually coinciding with the preparation of the annual budget.
  - f. The City will diligently monitor its compliance with bond covenants and ensure its adherence to federal arbitrage regulations.
  - g. The City will maintain good, ongoing communications with bond rating agencies about its financial condition. The City will follow a policy of full disclosure on every financial report and bond prospectus (Official Statement).
6. Debt Capacity:
- a. General Purpose Debt Capacity. The City will carefully monitor its level of general purpose debt. General purpose debt capacity is limited, and should only be used for high priority projects where other financing methods cannot be reasonably used.
    - 1. General purpose funds committed to a project are not available for funding operations
    - 2. In evaluating debt capacity, general purpose debt service payments will not exceed 10% of General Fund Revenues
  - b. Enterprise Fund Debt Capacity. The City will set enterprise fund rates at levels needed to fully cover debt service requirements as well as operations, maintenance, administration and capital improvement costs. The ability to afford new debt for enterprise operations will be evaluated as an integral part of the City's rate review and setting process.
7. The City will retain a Financial Advisor in connection with any debt issuance.



## Fixed Asset Capitalization and Inventory Control Policy

### Purpose:

The purpose of this policy is to ensure adequate control and appropriate use of City Fixed Assets. These procedures are designed to define fixed assets and to establish guidelines for budgeting, purchasing, using, financial reporting, depreciating and disposing of fixed assets. This policy does not apply to infrastructure assets.

### Policy:

It is the policy of the City of Winters that fixed assets be used for appropriate City purposes and be properly accounted for and secured. It is the responsibility of the Finance Department to ensure fixed assets will be tagged, inventoried on a regular basis, and accounted for by fund and asset category. It is the responsibility of Department Heads to ensure that proper budgeting and purchasing guidelines are followed, and that fixed assets are adequately controlled and used for appropriate City purposes, and to secure such fixed assets.

### Scope

All City Departments are subject to the provisions of this policy.

### Objectives

1. **Accounting and Reporting.** To accurately account for and report fixed assets in financial reports issued to the City Council, external-reporting agencies, granting agencies and the public.

2. **Safeguarding.** To protect the City's fixed assets from loss or theft.

To meet the two objectives above, the City has established a Capitalization Policy and an Inventory control policy, providing guidelines to determine which fixed assets are subject to separate accounting and reporting (capitalization) and safeguarding, (inventory control) respectively.

The Finance Department is responsible for, and has established, systems and procedures through which both objectives are met. These systems and procedures are used to identify, process, track, control and report City fixed assets.

### **Capitalization Policy**

Fixed assets will be identified as:

1. Equipment and Machinery
2. Office Equipment
3. Land
4. Buildings
5. Vehicles

In General, items classified as equipment or machinery, office equipment or vehicles with an original cost of \$5,000 or more will be subject to capitalization. All costs associated with the purchase should be considered, including such costs as freight and transportation charges and installation charges attributable to asset acquisition.

Items classified as Land and Buildings with an original cost of \$50,000 or more will be subject to capitalization. All costs associated with the purchase should be considered, including site preparation, professional fees and legal costs directly attributable to asset acquisition.

Specific capitalization requirements are described below:

- The capitalization threshold is applied to individual units of fixed assets. For example, ten desks purchased through a single purchase order each costing \$1,000 will not qualify for capitalization even though the total cost of \$10,000 exceeds the threshold of \$5,000.
- The capitalization threshold will generally not be applied to components of fixed assets. For example, a keyboard, monitor, and central processing unit purchased as components of a computer system will not be evaluated individually against the capitalization threshold. The entire computer system will be treated as a single fixed asset.
- Repairs to fixed assets will generally not be subject to capitalization unless the repair extends the useful life of the asset. In this case, it represents an

improvement and is subject to the capitalization policy and should be evaluated separately.

- Improvements to existing fixed assets will be presumed (by definition) to extend the useful life of the related fixed asset and, therefore will be subject to capitalization only if the cost of the improvement meets the threshold. In theory, an improvement to a fixed asset that had an original cost of less than the threshold (\$5,000 or \$50,000), but now exceeds the threshold as a result of the improvement, should be combined as a single asset at the total cost (original cost plus the cost of the improvement) and capitalized.
- Capital projects will be capitalized as "construction in progress" until completed. Costs to be capitalized include direct costs, such as labor, materials, and transportation, indirect costs such as engineering and construction management, and ancillary costs such as construction period interest.

### **Inventory Control Policy**

Department heads are responsible for safeguarding fixed assets under their control from theft or loss. However, the Finance Department is responsible for establishing and maintaining systems and procedures that enable Department Heads to properly safeguard assets.

In general, Inventory Control is applied only to movable fixed assets such as machinery and equipment, and office equipment, and not to land, buildings or other immovable fixed assets. Fixed assets subject to inventory control will be accounted for and controlled through the same systems and procedures used to account and control fixed assets subject to capitalization.

Fixed assets will be subject to inventory control if they meet at least one of the following criteria:

1. The original cost of the fixed asset is equal to or greater than \$5,000.
2. All Computers
3. Any asset that cost less than \$5,000 as requested from a Department. This may include certain machinery and equipment that due to portability, value outside the office, or character, are susceptible to theft or loss. It may also include an asset that has been requested by a department to be controlled in order to satisfy an internal or external requirement.
4. An asset required to be controlled and separately reported pursuant to grant conditions or other externally imposed reporting requirements. For example, a grant program that has funded the acquisition of a fixed asset may impose a requirement that the fixed asset be tracked and identified as a grant-funded asset.

## **Tagging**

The purpose for tagging assets is to provide an efficient mechanism for inventorying fixed assets. A tag is a bar coded label that is affixed to each asset that is to be inventoried. The tag should be placed in an inconspicuous, but accessible place on the asset, for example, on the back of a computer component or the inside leg of a chair.

## **Why Tag an Asset**

1. To provide accountability for the assets, ensuring the asset assigned to a Department is controlled and accounted for by a specific department/person.
2. To help determine asset replacement cost and life
3. To provide the City's outside auditors with a mechanism to verify that the City is in control of fixed assets and to provide an accurate record of the City's capital expenditures

## **Should the Asset be tagged?**

1. Yes, if the cost of the asset is greater than \$5,000 and the useful life is greater than one year.
2. Yes, if it is physically possible/practical to tag and meets the dollar and life guidelines.
3. Yes, if it is an asset that is handled frequently, has a high cost, and/or is likely to be stolen.
4. Yes, if the asset needs to be controlled due to high incidence of theft/misplacement/borrowing.
5. Yes, if the asset is a computer, or computer component.
6. Generally no, if the asset cost is less than \$5,000. However, the Department Head and/or Finance may choose to tag items that cost less than \$5,000.
7. No, if the asset will be used up within one year.

## **Who is responsible for tagging the asset?**

The Finance Department with assistance from the other Department Heads will be responsible for tagging fixed assets.

## **Purchasing Fixed Assets**

1. Fill out purchase order. Include information in the comments section indicating whether the item is to be tagged or not.
2. The requested asset should have already been included in the current year's budget. Verify this, by reviewing your department's budget.
3. If the asset is not in the budget, you must contact Finance to determine appropriate action.

## **Disposal of Surplus Property**

Department Heads will submit a list of items to the City Manager to be declared as surplus for purposes of sale or disposal for record keeping purposes. Surplus property, with the approval of the City Manager, can be sold to any public or private person or entity, recycled or disposed of as junk to a landfill or other appropriate waste removal facility.

Proceeds from the disposal of surplus property will be allocated to the City's Equipment Replacement Fund.

## **Depreciable Lives**

<b>Category Description</b>	<b>Depreciable Life</b>
Land	n/a
Buildings	50
Improvements other than Buildings	50
Machinery and Equipment	10
Vehicles	5
Furniture and Fixtures	5
Office Equipment	3
Capital Improvement Project (CIP) in progress	n/a

## **Depreciation Convention**

Depreciation is computed using the half-month convention. Depreciation is computed from the beginning of the month it is placed in service if it was acquired

by the 15<sup>th</sup> of the month, if not it is depreciated from the beginning of the next month. Similarly, depreciation for the month of disposition is computed for that month if it is disposed of after the 15<sup>th</sup>.



## **Infrastructure Asset Capitalization and Inventory Control Policy**

### **Purpose**

The purpose of this policy is to ensure adequate control and appropriate use of City Infrastructure assets and to establish guidelines for budgeting, purchasing, using, financial reporting, logging, inventorying, depreciating, and disposing of infrastructure. This policy does not apply to fixed assets.

### **Policy**

It is the policy of the City of Winters that infrastructure assets be used for appropriate City purposes and be properly accounted for and secured. It is the responsibility of the Public Works Department to ensure infrastructure assets are identified and inventoried on a regular basis. It is the responsibility of the Finance Department to assure that infrastructure assets are accounted for by fund and asset category. It is the responsibility of all Department Heads to ensure that proper budgeting and purchasing guidelines are followed, that infrastructure assets are adequately controlled and used for appropriate City purposes, and to secure such infrastructure assets.

### **Scope**

All City Departments are subject to the provisions of this policy.

## **Objectives**

The City of Winters infrastructure asset policy has 2 objectives:

1. **Accounting and Reporting.** To accurately account for and report infrastructure assets in financial reports to the City Council, external-reporting agencies, granting agencies and the public.
2. **Safeguarding.** To maintain its infrastructure assets for the use and enjoyment of its citizens.

In meeting the two objectives, the City has established a Capitalization Policy and an Inventory Control Policy, providing specific guidance to determine which infrastructure assets are subject to capitalization and safeguarding.

The Finance Department is responsible for, and will establish systems and procedures through which both objectives are met. These systems are used to identify, process, control, track and report City infrastructure.

## ***Capitalization Policy***

In general, all infrastructure assets, including streets, roads, sewer lines, water lines, sidewalks, traffic signals, with an original cost of \$200,000 or more will be subject to capitalization. All costs associated with the purchase or construction should be considered, including ancillary costs such as design engineering, construction management, inspection, permits, insurance, freight and transportation charges, site preparation expenditures, installation charges, professional fees, and legal costs directly attributable to asset acquisition. Specific capitalization requirements are described below.

1. The capitalization threshold is applied to major general infrastructure assets.
2. The capitalization threshold will generally not be applied to components of infrastructure assets. For example, a manhole which is a component of a sewer system will not be evaluated individually against the capitalization threshold. The sewer system will be treated as a single infrastructure asset.
3. Repairs to infrastructure assets will generally not be subject to capitalization unless the repair extends the useful life of the asset. In this case, it represents an improvement and is subject to the capitalization policy and should be evaluated separately.

4. Capital projects will be capitalized as “construction in process” until completed. Costs to be capitalized include direct costs, such as labor, materials, and transportation, indirect costs such as engineering and construction management, and ancillary costs such as construction period interest.

***Inventory Control***

The Public Works Department is responsible for safeguarding infrastructure assets. However, the Finance Department is responsible for establishing and maintaining systems and procedures that enable the Public Works Department to properly safeguard assets.

***Purchasing Infrastructure Assets***

The construction or acquisition of infrastructure assets are approved by the City Council.

***How to Retire/Dispose of and Infrastructure Asset***

An infrastructure asset is usually only disposed of in connection with its replacement or reconstruction. The Public Works Department and the Finance Department must coordinate the identification of the new and old assets so the proper financial reporting may be accomplished.

***Depreciation***

Infrastructure assets will be depreciated using the following guidelines:

<b>Category Description</b>	<b>Depreciable Life</b>
Streets, including grading, base, paving and striping	50
Sidewalks, curb, and gutter	50
Street trees	50
Traffic Signals	30
Landscaped Medians	50
Signs, street name, directional, caution, stop etc	30
Sewer laterals and mains	50
Water lines	50
Storm Drains	50

**Depreciation convention.**

Depreciation is computed using the half-month convention. Depreciation is computed from the beginning of the month it is placed in service if it was acquired by the 15<sup>th</sup> of the month, if not it is depreciated from the beginning of the next month. Similarly, depreciation for the month of disposition is computed for that month if it is disposed of after the 15<sup>th</sup>.

## **Capital Improvement Plan**

Included in the budget are capital expenditures and capital improvements. The following information is the City of Winters capital improvement plan for 2012-2013 and 2013-2014.

The City had begun a 5-year capital improvement plan that was placed on hold until policies regarding certain development issues were put in place. Those policies are now in place, and an update of the prior plan is now in process. This plan includes detailed policies and procedures for budgeting and managing the projects included in the plan. The 5-Year Capital Improvement Plan is a separate document that will be available once approved by the City Council.

Included in this document are draft project budget sheets (pbs) for projects included in this year's budget. Some sheets do not contain approving signatures at this point due to the fact that the City Council has not reviewed and approved the entire project, and that the costs are estimates only at this time.

The budgeted amounts for each project are included in the appropriate General Fund, Special Revenue Fund or Capital Fund as indicated on the project budget sheet.

Funds identified with "099" are grants or other sources of funding that have been applied for but not approved at the time of the preparation of this budget. As the funding is approved, budget adjustments will be requested as the project is approved and contracts issued.

# Putah Creek Vehicle Bridge Upgrade Project Budget Sheet

**CIP#: 01-05**

**MPFP#(s): ST-11**

**Last Updated: July 2012**

**Original Approval: June 2003**

**Project Owner: Public Works**

**Project Manager: Nick Ponticello**

**Project Resource: Solano County**

**Description:**

Replace the existing vehicle bridge since it is structurally deficient and functionally obsolete. Solano County is the lead agency with funding also provided by Winters and Caltrans (Federal). Construction is scheduled for FY 13/14.

**Authority:**

General authority to maintain the existing city street infra-structure. This project qualifies for state funding to replace this historically significant and vital transportation link. Timing of funding from state or federal sources is not known.

<b>Budget:</b>					
Item	Amount	Item	Amount		
Project Coordination	\$ 100,000				
Design & Environmental	\$ 770,000	Land	\$ 200,000		
Construction Management	\$ 308,000	Construction	\$ 8,423,482		
		Other	\$ 50,000		
<b>Project Total:</b>			<b>0%</b>	<b>\$ 9,851,482</b>	

<b>Financing Schedule:</b>		Project Start: 2000		Project Completion: 2011			
Phases: Project Studies, CEQA, RW Acquisition, Design, Bidding/Award, Construction							
Fund Code:	008	411		294			
Name:	Federal HBRR	City Portion	County Portion	TDA			FY Totals
Prior FY:	\$ 708,240	\$ 43,231	\$ 42,205	\$ 37,806			\$ 831,482
FY 09/10:							\$ -
FY 10/11:							\$ -
FY 11/12:							\$ -
FY 12/13:	\$ 1,000,000	\$ 20,000	\$ -				\$ 1,020,000
FY 13/14:	\$ -	\$ -	\$ 8,000,000				\$ 8,000,000
<b>Fund Totals:</b>	<b>\$ 1,708,240</b>	<b>\$ 63,231</b>	<b>\$ 8,042,205</b>	<b>\$ 37,806</b>			<b>\$ 9,851,482</b>
<b>Ratios:</b>	17.3%	0.6%	81.6%				100.0%

**Recommended for Submittal**

\_\_\_\_\_  
(name/title) (date)

**Recommended for Approval (Dept. Head)**

\_\_\_\_\_  
(name/title) (date)

**Finance Department Approval**

Shelly Gunby, Director of Finance (date)

**City Manager Approval**

John Donlevy, City Manager (date)

## Putah Creek North Bank Improvements Project Budget Sheet

**CIP#: 09-01**  
**Last Updated:** November 2011  
**Project Owner:** Public Works  
**Project Manager:** Alan Mitchell

**MPFP#(s):**  
**Original Approval:** May 2009  
**Project Resource:** Consultant

**Description:**

Pedestrian and bicycle interconnectivity will be enhanced as a component of the bridge replacement project through construction of a paved path and other improvements along top of the north bank of Putah Creek.

**Authority:**

General authority to maintain the existing city circulation and park infra-structure. This project complies with the Putah Creek Parkway Master Plan.

<b>Budget:</b>						
<b>Item</b>		<b>Amount</b>	<b>Item</b>		<b>Amount</b>	
Project Coordination		\$ 53,000				
Design & Environmental		\$369,000		Land		\$ -
Bidding/CM/Inspection		\$ 70,000		Construction		\$ 1,328,800
				Mitigation		\$ 246,000
			<b>Project Total:</b>		<b>100%</b>	<b>\$ 2,066,800</b>

<b>Financing Schedule:</b>		Project Start: 2008		Project Completion: 2012		
Phases: Project Studies, CEQA, Design, Permitting, Bidding/Award, Construction						
<b>Fund Code:</b>						
<b>Name:</b>	Federal	Local				<b>FY Totals</b>
<b>Fund Totals:</b>	\$ 1,439,840	\$ 626,960				\$ 2,066,800
<b>Ratios:</b>	69.67%	30.33%				100.0%

**Recommended for Submittal**  
**Recommended for Approval (Dept. Head)**  
**Finance Department Approval**  
**City Manager Approval**

Alan Mitchell, Assist. City Engineer      Nov-11  
 Alan Mitchell, Assist. City Engineer      Nov-11  
 (date)  
 Shelly Gunby, Director of Finance      (date)  
 John Donlevy, City Manager      (date)

## El Rio Villa MCC Replacement Project Budget Sheet

**CIP#: 12-03**

**MPFP#(s):**

**Last Updated:**

**Original Approval: Feb 2012**

**Project Owner: Public Works**

**Project Manager: Jim Fletter**

**Project Resource: Ponticello Enterprises**

**Description:**

The project includes the replacement of the El Rio Villa Sewer Pump Station motor control center.

**Authority:**

The City is responsible for the public pumping facilities.

<b>Budget:</b>	<b>Item</b>	<b>Amount</b>	<b>Item</b>	<b>Amount</b>
	Project Management	\$ 3,500	Other	
	Design	\$ 8,750	Construction	\$ 175,000
	CM, Testing, Insp.	\$ 14,000	Contingency	\$ 17,500
<b>Project Total:</b>				<b>\$ 218,750</b>

<b>Financing Schedule:</b>		Project Start: Feb 2012		Project Completion: Jan 2013	
Phases: Pre-Design, Design, Bid, and Construction					
Fund Code:	Name:	Sewer O&M	ERV O&M		
FY 11/12:	\$ 25,000				\$ 25,000
FY 12/13:	\$ 127,574	\$ 66,176			\$ 193,750
FY 13/14:					\$ -
FY 14/15:					\$ -
<b>Fund Totals:</b>	<b>\$ 152,574</b>	<b>\$ 66,176</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 218,750</b>
<b>Ratios:</b>	69.7%	30.3%	0.0%	0.0%	100.0%

**Recommended for Submittal**

**Jim Fletter, Project Engineer**

**Jan 2012**

**Recommended for Approval (Dept. Head)**

Alan Mitchell, Assistant City Engineer

(date)

**Finance Department Approval**

Shelly Gunby, Director of Finance

(date)

**City Manager Approval**

John Donlevy, City Manager

(date)

# RAILROAD AVE./DRY SLOUGH BRIDGE REPLACEMENT

## Project Budget Sheet

**CIP#: 11-02**

**MTIP # YOL19291**

**Last Updated:** August 2011

**Original Approval:**

**Project Owner:** Public Works

**Project Manager:** Alan Mitchell

**Project Resource:** Consultant

**Description:**

This project is included in the SACOG MTIP and has been approved for Highway Bridge Program funds. Project will replace structurally deficient 2-lane bridge with a functional, safe 2-lane bridge.

**Authority:**

General authority to maintain the existing city street infra-structure, and provide safe travel for the community.

<b>Budget:</b>						
Item	%	Amount	Item	%	Amount	
Project Management		\$60,000	Investigations			
Testing and Inspection		\$90,000	Land		\$40,000	
Design		\$272,000	Construction		\$900,000	
RW Consultant		\$5,000	Other			
CEQA/NEPA		\$55,000	<b>Project Total:</b>		<b>\$1,422,000</b>	

<b>Financing Schedule:</b>							
		Project Start: 2011		Project Completion: 2014			
Phases: Design/NEPA, ROW, Construction							
Fund Code:	Name:	Federal Aid Pass Through	Local Match	Blank	Blank	Blank	Blank
							<b>FY Totals</b>
FY 11/12:	\$	199,193	\$ 25,808				<b>\$ 225,001</b>
FY 12/13:	\$	183,256	\$ 23,743				<b>\$ 206,999</b>
FY 13/14:	\$	876,447	\$ 113,553				<b>\$ 990,000</b>
<b>Fund Totals:</b>	<b>\$</b>	<b>1,258,896</b>	<b>\$ 163,104</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Recommended for Submittal**

**Recommended for Approval (Dept. Head)**

**Finance Department Approval**

**City Manager Approval**

\_\_\_\_\_  
Carol Scianna, Public Works (date)

\_\_\_\_\_  
Alan Mitchell, Assistant City Engineer (date)

\_\_\_\_\_  
Shelly Gunby, Director of Finance (date)

\_\_\_\_\_  
John Donlevy, City Manager (date)

## 2012 Sewer Main Rehabilitation Project Budget Sheet

CIP#: 12.01

MTIP #

Last Updated: August 2011

Original Approval: February 2012

Project Owner: Public Works

Project Manager: Jim Fletter

Project Resource: Ponticellow Enterprises

**Description:**

This project includes the replacement or lining of approximately 5,700 linear feet of sewer main, repair or replacement of up to 125 sewer laterals.

**Authority:**

The City is responsible for the operation and maintenance of the City's wastewater collection system including sewer infrastructure in the public right-of-way.

<b>Budget:</b>						
Item	%	Amount	Item	%	Amount	
Project Management		\$35,000	Investigations			
CM, Testing and Inspection		\$98,000	Land		\$0	
Design		\$134,000	Construction		\$1,340,000	
RW Consultant		\$0	Contingency		\$134,155	
CEQA/NEPA		\$0	<b>Project Total:</b>		<b>\$1,741,155</b>	

<b>Financing Schedule:</b>		Project Start: 2011		Project Completion: 2014			
Phases: Design/NEPA, ROW, Construction							
Fund Code:							
Name:	Sewer Bond		Blank	Blank	Blank	Blank	FY Totals
FY 11/12:	\$ 169,000	\$ -					\$ 169,000
FY 12/13:	\$ 1,572,155	\$ -					\$ 1,572,155
FY 13/14:	\$ -	\$ -					\$ -
<b>Fund Totals:</b>	<b>\$ 1,741,155</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,741,155</b>

Recommended for Submittal

Recommended for Approval (Dept. Head)

Finance Department Approval

City Manager Approval

\_\_\_\_\_  
Carol Scianna, Public Works (date)

\_\_\_\_\_  
Alan Mitchell, Assistant City Engineer (date)

\_\_\_\_\_  
Shelly Gunby, Director of Finance (date)

\_\_\_\_\_  
John Donlevy, City Manager (date)

## East Street Pump Station MCC Replacement Project Budget Sheet

**CIP#: 12-02**

**MTIP #**

**Last Updated:**

**Original Approval:** February 2012

**Project Owner:** Public Works

**Project Manager:** Jim Fletter

**Project Resource:** Ponticello Enterprises

**Description:**

This project includes the replacement of the East Street Sewer Pump Station motor control center.

**Authority:**

The City is responsible for the operation and maintenance of the City's wastewater collection system public pumping facilities.

<b>Budget:</b>						
Item	%	Amount	Item	%	Amount	
Project Management		\$4,000	Investigations			
CM, Testing and Inspection		\$10,000	Land		\$0	
Design		\$7,000	Construction		\$135,000	
RW Consultant		\$0	Contingency		\$14,000	
CEQA/NEPA		\$0	<b>Project Total:</b>		<b>\$170,000</b>	

<b>Financing Schedule:</b>		Project Start: 2011		Project Completion: 2014		
Phases: Design/NEPA, ROW, Construction						
Fund Code:	Name:		Blank	Blank	Blank	FY Totals
	Sewer Bond					
<b>FY 11/12:</b>	\$ 20,000	\$ -				<b>\$ 20,000</b>
<b>FY 12/13:</b>	\$ 150,000	\$ -				<b>\$ 150,000</b>
<b>FY 13/14:</b>	\$ -	\$ -				<b>\$ -</b>
<b>Fund Totals:</b>	<b>\$ 170,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 170,000</b>

**Recommended for Submittal**

\_\_\_\_\_  
Carol Scianna, Public Works (date)

**Recommended for Approval (Dept. Head)**

\_\_\_\_\_  
Alan Mitchell, Assistant City Engineer (date)

**Finance Department Approval**

\_\_\_\_\_  
Shelly Gunby, Director of Finance (date)

**City Manager Approval**

\_\_\_\_\_  
John Donlevy, City Manager (date)

# Grant Ave./Matsumoto Ln. Signal and Gateway Utilities

## Project Budget Sheet

CIP#: 11-01

MTIP #:

Last Updated: April 2012

Original Approval: March 2011

Project Owner: Public Works

Project Manager: Alan Mitchell

Project Resource: Design Consultant

**Description:**

Construction of a new traffic signal, with intersection widening and removal of free-right turn at I-505 southbound off-ramp. Construction of water and sewer backbone service through the Gateway Master Plan.

**Authority:**

As part of the environmental review process in identifying traffic impacts associated with proposed new development along Road 90, one key mitigation requirement was to construct a traffic signal and make geometric modifications at Grant Avenue and Road 9

<b>Budget:</b>						
Item	%	Amount	Item	%	Amount	
Project Management		\$0	Investigations			
CM, Testing and Inspection		\$64,000	Caltrans permit/inspection		\$18,200	
Design		\$5,000	Construction		\$1,032,993	
Materials testing		\$40,000	Contingency		\$103,299	
CEQA/NEPA		\$0	<b>Project Total:</b>		<b>\$1,263,492</b>	

<b>Financing Schedule:</b>							
		Project Start: 2011		Project Completion: 2014			
Phases: Design/NEPA, ROW, Construction							
Fund Code:	294	411	417	418			
Name:	TDA	Street Impace	Water	Sewer	Blank	Blank	FY Totals
<b>FY 11/12:</b>	\$ 38,932	\$ -	\$ 200,000	\$ 200,000			<b>\$ 438,932</b>
<b>FY 12/13:</b>	\$ 200,000	\$ 434,116	\$ 96,772	\$ 93,672			<b>\$ 824,560</b>
<b>FY 13/14:</b>	\$ -	\$ -	\$ -				<b>\$ -</b>
<b>Fund Totals:</b>	<b>\$ 238,932</b>	<b>\$ 434,116</b>	<b>\$ 296,772</b>	<b>\$ 293,672</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,263,492</b>

Recommended for Submittal

\_\_\_\_\_  
Alan Mitchell, Assistant City Engineer (date)

Recommended for Approval (Dept. Head)

\_\_\_\_\_  
Alan Mitchell, Assistant City Engineer (date)

Finance Department Approval

\_\_\_\_\_  
Shelly Gunby, Director of Finance (date)

City Manager Approval

\_\_\_\_\_  
John Donlevy, City Manager (date)

## Capital Improvement Plan

Some of the above detailed items will include some on-going maintenance when completed. The following is a summary of how the on-going maintenance is to be addressed within the City of Winters' operating budget.

- Putah Creek Vehicle Bridge Upgrade- Construction is scheduled no earlier than 2013/2014
- North Bank Putah Creek Improvements: This project will include a pedestrian bridge across Putah Creek as a component of the Putah Creek Car Bridge Project. Additional maintenance costs will be included in the parks budgets for maintaining the bridge and paths after they are installed.
- El Rio Villa Master Control Center Replacement-This project will make the El Rio Lift Station more efficient, maintenance costs are included in the sewer operations and maintenance budget.
- East Street Pump Station Master Control Center Replacement-This project will make the East Street Pump Station more efficient. Maintenance costs are included in the annual sewer operations and maintenance budget.
- Grant Avenue/Matsumoto Lane Signal and Gateway Utility Project- Ongoing costs for the operation of the signal and street maintenance are included in the Gas Tax Fund expenditure. Ongoing maintenance costs for the newly installed water and sewer lines will be included in the water and sewer operations and maintenance funds.
- 2012 Sewer Main Rehabilitation-costs for maintaining the newly re-lined or replaced sewer main lines are included in the annual sewer operations and maintenance budget.
- Railroad Avenue/Dry Slough Bridge Replacement- Once the project is complete, the maintenance of the bridge will be included in the master calendar for street maintenance and costs will be budgeted in the Gas Tax Fund.

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## **Future Financial Forecasting**

As discussed earlier in this document, the City of Winters has been focusing on the financial wellbeing of the community, and in doing so has completed a ten-year forecast for the City's General Fund and City Wide Assessment District. The City will be undertaking a new seven year financing plan for both the Water and Sewer Funds.

The purpose of a long-term forecast is to provide a long-term view of the revenues and expenditures for the funds listed above. The four (4) funds listed provide the services that most impact the citizens of the City of Winters. The information provided in this section of the budget will enable to City Council to evaluate the impact of policy choices on the long-term fiscal health of the City.

The City Council can change the City's long-term financial outlook based upon actions taken or policies enacted. The ten-year forecast will enable the City Council to act more strategically and to understand the impact of its decisions.

The City Council is often faced with making decisions that have long-term fiscal impacts. These decisions include but are not limited to:

- Long-term consequence of employee pay and benefit policies.
- Long-term financial responsibilities for increased City maintained park space.
- Financial implications of growth policies adopted by the City Council.
- Long-term consequences of water and sewer rate levels.
- Long-term consequences of economic development policies.

### **Forecasting Assumptions**

The overall fiscal strategy will be based on compliance with the City's General Plan and the achievement of a variety of community service and infrastructure goals. While acknowledging a current deficiency in meeting certain objectives outlined in the General Plan, the program provides for an incremental achievement over a five-year period.

Assumptions include:

## Future Financial Forecasting

- The City will not achieve General Plan ratios for parks or police, but they will significantly improve and service goals will advance.
- Population will reach 8,159 by 2020
- No assumptions are made for increased tax revenues from industrial or commercial sectors.

### **Public Safety Services:**

The General Plan provides for a police officer staffing ratio of 1.7 officers per 1,000 population. The funded staffing ratio is 1.57 based on 11 funded sworn personnel positions (Sworn personnel include the police Chief). At 2020 the Department would be as follows:

- 13 Police officers (Including Chief) ratio is 1.59
- 1 Community Services Officer
- 2 Records Personnel

The General Plan currently does not contain a staffing ratio for fire services. At 2020 the Department would be as follows:

- 7 FTE (ratio .98 with seasonal)
- 2 Seasonal

Additionally, the city has completed the construction of a new public safety facility and consolidated the administrative clerical operations for both police and fire. Staffing at the fire station has increased from five (5) day per week (8am-5pm) to 24 hour staffing now that the Fire Department have moved into the new public safety facility with full living quarters for on duty fire personnel.

### **Parks**

The General Plan goal for parks is seven (7) acres per land per 1,000 population. The City presently operates with seven (7) total acres of parks, generating a present ratio of 1.01 acre per 1,000. This fiscal assumption includes a projection that by 2020 a sports park will be developed at the former landfill facility and a 10.68-acre neighborhood park will be developed. At 2020 the parks would include the following:

## **Future Financial Forecasting**

- 32.68 acres of new parks to a new total of 39.68 acres of parks within the city. A ratio of 4.86 acres per 1,000, a 567% increase.
- Maintenance services will increase proportionally to parkland growth.

### **Infrastructure Improvements**

Based on the overall citywide pavement management system (PMS), staff estimates a current overall deficiency of approximately \$4.5 million of maintenance needs. This includes a combination of need for reconstruction and overlays of current streets and a preventative maintenance program that should be budgeted at approximately \$100,000 annually. Typically, using a 50/50 ratio of expenditures for infrastructure maintenance, you would spend an equal amount of funding toward preventative maintenance. Staff has been unable to identify a source of funding for infrastructure maintenance, and it is not included in this forecasting model.

### **Fiscal Assumptions**

In the development of the fiscal model for the General Fund, the following revenue and expenditure assumptions are being made:

1. Revenues
  - Beginning in 2014-2015 Property taxes increase by 2% per year as allowed by law.
  - Each new market rate home projected assessed value at \$325,000
  - Each new affordable home projected at assessed value \$150,000
  - Each new home increases population by 3.248 persons
  - UUT (based on regression analysis) increases by \$754.00 (overall due to the cap in residential property) per unit added due to the increase in the rate from 4.75% to 9.5%
  - Taxable sales (based on regression analysis) increases by \$13,793.07 per person
  - Includes investment earnings of 4.2% for a Guaranteed Investment Contract investment for Development Agreement General Fund one-time fee.

## Future Financial Forecasting

- Building Permit Fees increase by 2.22% inflationary factor
  - Property tax in Lieu of VLF increase by increase in Assessed Value for the City, not by population increase.
  - All other revenues increase by 2.22% per year.
2. Expenditures
- Wages increase by 2.9% per year beginning 7/1/14.
  - Cafeteria Plan increases by 5% per year for those employees accessing city health insurance options.
  - PERS contributions based on actual for 12-13 and 13 - 14 and increase 5% per year for 15-16, 16-17 and 17-18, leveling off at that point.
  - Parks Cost estimated at \$14,000 per acre for maintenance of new park space.
  - Include \$20,000 annually for Park Equipment Replacement
  - City Wide Assessment deficit fully funded by General Fund.
  - All other expenditures will increase at 2.22% inflationary factor per year.
  - The City has established a Service Reserve Fund and transfers an amount of General Fund revenues equal to a percentage of Development Fees to an investment fund based on the following schedule:
    1. 15-16 10%
    2. 16-17 20%
    3. 17-18 30%
    4. 18-19 40%
    5. 19-20 and thereafter 50%
3. Other Assumptions
- Utility User Tax Rate remains from at 9.5%.
  - No Increase in Municipal Services Tax Rate
  - No Increase in City Wide Assessment District Assessment amount.
  - Services implemented ahead of or in conjunction with development
  - General Plan compliance in 17-18 with development
4. Fiscal Policy Assumptions

## **Future Financial Forecasting**

- Implementation of General Plan Service/Facility Standards
- Services in place in conjunction with new development
- Make non-recurring revenues become recurring revenues
- New Parks in 16-17
- Fire District revenues increase by 2% per year.
- GIC revenue based on interest rates on GIC for CDA bond reserve account.

### **City Wide Assessment Lighting and Landscaping District**

- Assessments are fixed at \$82.50 per residential unit per year and \$42.50 per commercial unit per year with no inflationary escalator included per voter approval.
- Service levels increase as additional parks are completed and on line.
- No increase in staffing for parks.

### **Water Enterprise Funds**

- Next anticipated rate adjustment is scheduled for 7/1/14 after completion of a new rate study and financial plan.
- Capital projects included in rate computation
- City became fully metered and billed on a metered rate effective January 1, 2012.
- The City issued revenue bonds in 07/08, for major infrastructure work and to install water meters.
- The monthly water rate consists of the following components:
  - Operations & Maintenance
  - Capital Improvement
  - Capital Replacement
  - Debt Service
  - Operating Reserves

## **Future Financial Forecasting**

### **Sewer Enterprise fund**

- Next anticipated rate adjustment is scheduled for 7/1/14 after completion of a new rate study and financial plan.
- Capital projects included in the rate computation
- The City issued revenue bonds in 07/08 for major infrastructure work.
- The monthly sewer rate consists of the following components:
  - Operations and Maintenance
  - Capital Repair and Replacement
  - Debt Service
  - Operating Reserves

# Future Financial Forecasting

## General Fund

City of Winters General Fund Revenue Projections 2012-2013 through 2021-2022										
Description	Budget 2012-2013	Budget 2013-2014	Forecast 2014-2015	Forecast 2015-2016	Forecast 2016-2017	Forecast 2017-2018	Forecast 2018-2019	Forecast 2019-2020	Forecast 2020-2021	Forecast 2021-2022
Property Tax	649,948	658,317	714,567	787,789	864,460	988,809	1,044,503	1,092,343	1,140,652	1,136,547
Property Tax in Lieu of Sales	117,672	118,849	125,793	131,258	143,017	153,982	158,568	164,258	168,154	172,051
Property Tax in Lieu of VLF	449,636	454,132	492,935	543,447	596,337	682,118	720,538	753,540	786,865	784,033
Sales & Use Tax	356,837	377,380	377,380	463,774	499,050	531,946	545,705	562,774	574,463	586,153
Prop 172 Sales Tax	44,352	62,295	69,210	78,138	92,984	97,633	99,586	102,156	104,726	107,361
Franchise Tax	201,417	203,431	205,465	209,401	211,495	211,495	238,445	254,895	322,795	331,545
Prop. Trsf Tax	10,000	10,000	21,516	29,535	26,796	17,737	13,381	9,817	9,817	9,817
Utility Tax	736,000	738,000	827,515	869,098	906,129	921,621	940,893	954,118	967,343	967,343
Muni. Ser. Tax	320,000	320,000	320,000	329,240	341,840	357,920	366,920	375,440	379,640	383,840
Bus. Lic. Tax	24,000	24,000	26,285	26,285	26,285	26,285	26,285	26,285	26,285	26,285
Tot Tax	4,500	5,000	5,675	5,675	5,675	5,675	5,675	5,675	5,675	5,675
Motor Veh. in Lieu	6,500	6,500	6,825	7,235	7,452	7,675	7,829	7,985	8,145	8,308
Homeowner Prop Tax Relief	16,300	16,300	17,147	18,302	19,521	20,346	21,127	21,512	21,897	22,282
<b>Total Taxes</b>	<b>2,937,162</b>	<b>2,994,204</b>	<b>3,210,313</b>	<b>3,499,176</b>	<b>3,741,040</b>	<b>4,023,243</b>	<b>4,189,453</b>	<b>4,330,798</b>	<b>4,516,459</b>	<b>4,541,240</b>
Copy Fees	50	50	50	50	50	50	50	50	50	50
Plan Check Fees	15,000	15,000	122,159	133,593	90,114	73,916	47,386	47,386	47,386	47,386
Planning Application Fees	10,000	10,000	10,200	10,404	10,612	10,824	11,041	11,262	11,487	11,717
Sales of Maps/Publications	-	-	-	-	-	-	-	-	-	-
Investigation Fees	500	500	500	500	500	500	500	500	500	500
Police Reports	500	500	511	522	534	546	558	570	583	596
Fingerprint Fees	3,500	3,500	3,578	3,657	3,738	3,821	3,906	3,993	4,081	4,172
Towing/DUI Reimbursement	1,500	1,500	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Ticket Sign Off Fees	250	250	250	250	250	250	250	250	250	250
Recreation Fees	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Youth Drama Revenue	-	-	-	-	-	-	-	-	-	-
Basketball Revenues	5,800	5,800	5,800	5,800	5,800	5,800	5,800	5,800	5,800	5,800
Pool Ticket Sales	11,350	11,350	11,350	11,350	11,350	11,350	11,350	11,350	11,350	11,350
Swim Passes	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000
Swim Lessons	11,000	11,000	11,800	11,800	11,800	11,800	11,800	11,800	11,800	11,800
Swim Team Reimbursement	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000
Lifeguard class	-	-	-	-	-	-	-	-	-	-
Park Rental	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400
Library Hall Rental	-	-	-	-	-	-	-	-	-	-
Community Center Rental	12,500	12,750	12,750	12,750	12,750	12,750	12,750	12,750	12,750	12,750
fun in the Park	-	-	-	-	-	-	-	-	-	-
Summer Field Trips	-	-	-	-	-	-	-	-	-	-
Building Permit Fines	-	-	-	-	-	-	-	-	-	-
Ambulance Charges	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500
<b>Total Service Charges</b>	<b>97,850</b>	<b>98,100</b>	<b>205,848</b>	<b>217,577</b>	<b>174,398</b>	<b>158,508</b>	<b>132,291</b>	<b>132,611</b>	<b>132,938</b>	<b>133,271</b>
Rents/Leases	38,500	38,500	38,500	38,500	38,500	38,500	38,500	38,500	38,500	38,500
Interest Revenues	3,000	3,000	3,067	3,135	3,204	3,275	3,348	3,422	3,498	3,576
<b>Total Rents, Interest, Concessi</b>	<b>41,500</b>	<b>41,500</b>	<b>41,567</b>	<b>41,635</b>	<b>41,704</b>	<b>41,775</b>	<b>41,848</b>	<b>41,922</b>	<b>41,998</b>	<b>42,076</b>
Building Permit Surcharge	-	-	-	-	-	-	-	-	-	-
Building Permits	40,000	85,581	285,222	385,303	423,563	278,073	223,874	135,101	135,101	135,101
Encroachment Permits	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200
Reinspect Fee	250	250	250	250	250	250	250	250	250	250
Other License & Permits	30,000	30,000	100,592	109,828	74,709	61,626	40,197	40,197	40,197	40,197
<b>Total Licenses and Permits</b>	<b>71,450</b>	<b>117,031</b>	<b>387,264</b>	<b>496,580</b>	<b>499,722</b>	<b>341,149</b>	<b>265,522</b>	<b>176,748</b>	<b>176,748</b>	<b>176,748</b>
P.O.S.T Reimbursement	5,000	5,000	5,111	5,224	5,340	5,459	5,580	5,704	5,831	5,960
Calema grant	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
<b>Total Grants</b>	<b>8,000</b>	<b>8,000</b>	<b>8,111</b>	<b>8,224</b>	<b>8,340</b>	<b>8,459</b>	<b>8,580</b>	<b>8,704</b>	<b>8,831</b>	<b>8,960</b>
Miscellaneous Revenues	26,000	26,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Commissions on Coke Machine	-	-	-	-	-	-	-	-	-	-
Contributions	67,416	10,500	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Developer Planning Reimburs	-	-	-	-	-	-	-	-	-	-
<b>Total Other Regvenues</b>	<b>93,416</b>	<b>36,500</b>	<b>23,000</b>							
Gr Income transferred in	5,000	5,000	5,000	5,000	94,394	107,961	116,256	124,551	132,847	132,847
Interfund Transfer	124,372	68,372	-	-	-	-	-	-	-	-
Fire District Contribution	220,329	222,533	226,984	231,523	236,154	240,877	245,694	250,608	255,620	260,733
Pers Transfer	-	-	-	-	-	-	-	-	-	-
<b>Total Transfer</b>	<b>349,701</b>	<b>295,905</b>	<b>231,984</b>	<b>236,523</b>	<b>330,548</b>	<b>348,838</b>	<b>361,951</b>	<b>375,160</b>	<b>388,467</b>	<b>393,579</b>
<b>Total General Fund Revenues</b>	<b>3,599,079</b>	<b>3,591,240</b>	<b>4,108,086</b>	<b>4,522,715</b>	<b>4,818,752</b>	<b>4,944,972</b>	<b>5,022,645</b>	<b>5,088,944</b>	<b>5,288,441</b>	<b>5,318,875</b>

## Future Financial Forecasting

## General Fund

The General Fund Projected Revenues in excess/(less than) projected expenditures is shown in the table below:

### City of Winters General Fund Revenues in excess/(less than) expenditures

	Budget 2012-2013	Budget 2013-2014	Forecast 2014-2015	Forecast 2015-2016	Forecast 2016-2017	Forecast 2017-2018	Forecast 2018-2019	Forecast 2019-2020	Forecast 2020-2021	Forecast 2021-2022
Projected Revenues	\$3,599,079	\$ 3,591,240	\$ 4,108,086	\$ 4,522,715	\$ 4,818,752	\$ 4,944,972	\$ 5,022,645	\$ 5,088,944	\$ 5,288,441	\$ 5,318,875
Projected Expenditures	3,732,789	3,997,515	4,587,664	4,880,191	5,131,483	5,520,734	5,728,305	5,888,119	6,034,846	6,205,833
Revenue in Excess/(less than Expenditures)	\$ (133,710)	\$ (406,275)	\$ (479,578)	\$ (357,476)	\$ (312,731)	\$ (575,762)	\$ (705,659)	\$ (799,175)	\$ (746,405)	\$ (886,958)

The Chart below shows the impact of the current projections on the general fund balance and the City of Winters ability to meet reserve requirements as adopted in our financial policies. City Staff and City Council will need to review our current policies and projections in order to provide direction to avoid depleting all of the City's General Fund Reserves.

### Calculation of Reserve Balances

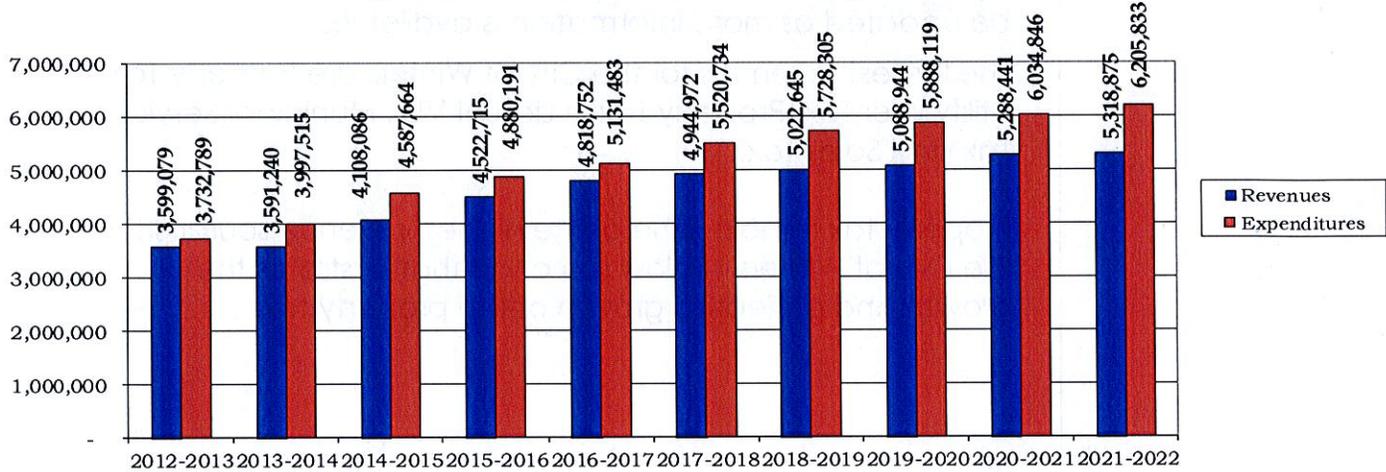
	Budget 2012-2013	Budget 2013-2014	Forecast 2014-2015	Forecast 2015-2016	Forecast 2016-2017	Forecast 2017-2018	Forecast 2018-2019	Forecast 2019-2020	Forecast 2020-2021	Forecast 2021-2022
Estimated Fund Balance										
Prior Year	\$ 1,668,687	\$ 1,534,977	\$ 1,128,702	\$ 649,124	\$ 291,648	\$ (21,083)	\$ (596,844)	\$ (1,302,504)	\$ (2,101,679)	\$ (2,848,084)
Less Reduction due to Deficit	(133,710)	(406,275)	(479,578)	(357,476)	(312,731)	(575,762)	(705,659)	(799,175)	(746,405)	(886,958)
Available Balance	\$ 1,534,977	\$ 1,128,702	\$ 649,124	\$ 291,648	\$ (21,083)	\$ (596,844)	\$ (1,302,504)	\$ (2,101,679)	\$ (2,848,084)	\$ (3,735,042)
Required Cash Reserve	1,866,394	1,998,758	2,293,832	2,440,095	2,565,742	2,760,367	2,864,152	2,944,060	3,017,423	3,102,917
Fund Balance After Cash Reserve	\$ (331,417)	\$ (870,056)	\$ (1,644,708)	\$ (2,148,447)	\$ (2,586,824)	\$ (3,357,211)	\$ (4,166,656)	\$ (5,045,739)	\$ (5,865,507)	\$ (6,837,959)
Required Per Policy	417,172	383,744	282,175	162,281	72,912	(5,271)	(149,211)	(325,626)	(525,420)	(712,021)
Deficit Fund Balance	\$ (748,589)	\$ (1,253,800)	\$ (1,926,883)	\$ (2,310,728)	\$ (2,659,736)	\$ (3,351,941)	\$ (4,017,445)	\$ (4,720,113)	\$ (5,340,087)	\$ (6,125,938)

## Future Financial Forecasting

### General Fund

The Graph below shows the trend of revenues and expenditures for 2012-2013 through 2021/2022 as projected by staff.

### Projected Revenues and Expenditures



### City of Winters General Fund Revenue and Expenditures

Fiscal Year	Type	Revenues	Expenditures
00-01	Actual	2,417,610	1,557,200
01-02	Actual	2,592,750	2,189,753
02-03	Actual	2,799,279	2,035,205
03-04	Actual	2,807,521	2,015,904
04-05	Actual	2,718,615	2,389,363
05-06	Actual	2,706,843	2,822,716
06-07	Actual	3,152,627	3,147,072
07-08	Actual	3,217,993	3,312,598
08-09	Actual	3,163,400	3,147,222
09-10	Actual	2,593,429	3,343,476
10-11	Actual	3,141,286	3,102,069
11-12	Estimate	2,425,560	3,626,270
12-13	Projected	3,599,079	3,732,789
13-14	Projected	3,591,240	3,997,515
14-15	Projected	4,108,086	4,587,664
15-16	Projected	4,522,715	4,880,191
16-17	Projected	4,522,715	5,131,483

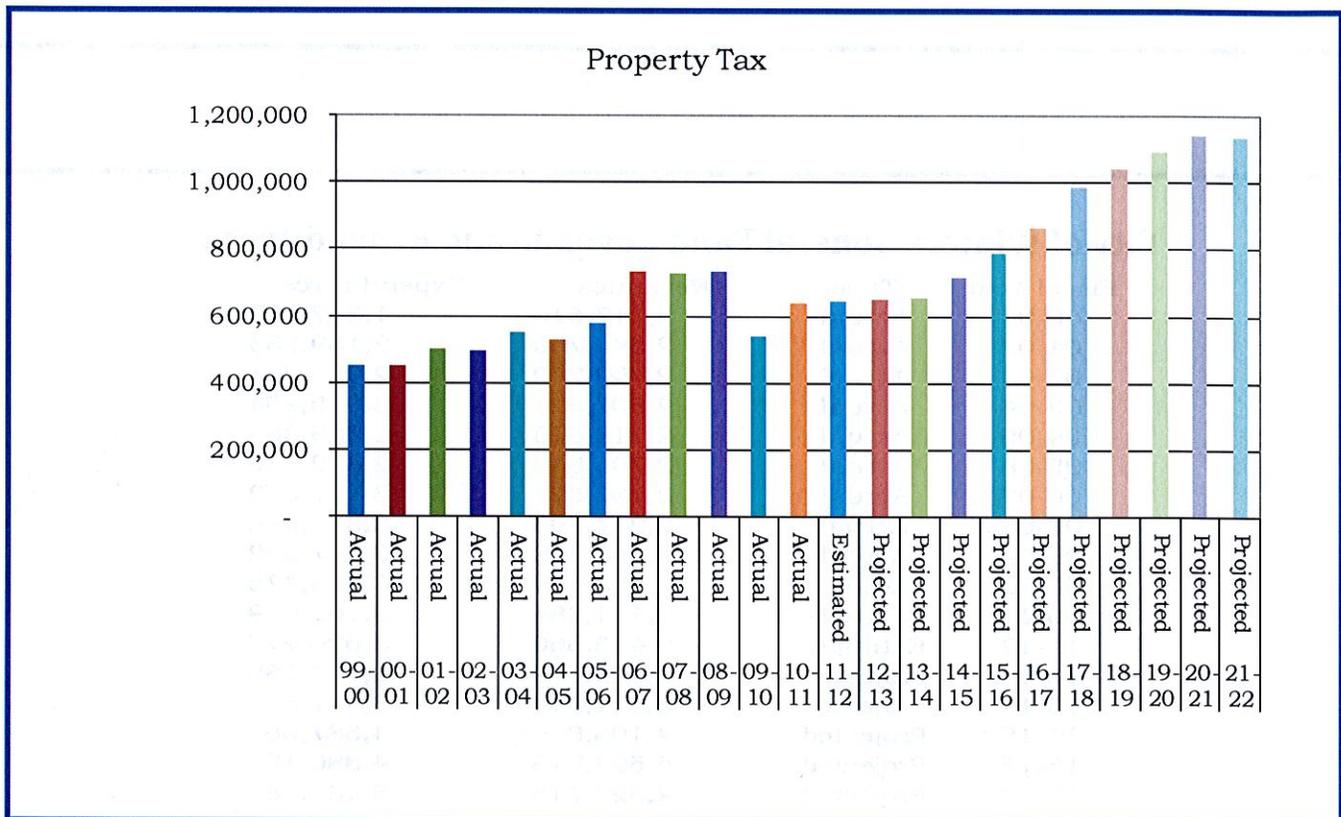
## Future Financial Forecasting

### General Fund

The projections above show that some revenue creating actions need to be undertaken by the City of Winters. The City is currently implementing Economic Development Plans that will provide additional revenues in the future. The economic impact is not included at this time due to the uncertain nature of timing of the projects. The forecast will be updated as more information is available.

The largest revenues for the City of Winters are Property Tax, Utility User Tax, Property Tax in Lieu of VLF, Municipal Services Tax and Sales Tax.

Property tax remains one of the highest revenue sources for the City of Winters. Below is a chart that illustrates the growth and projected growth of the property tax.



# Future Financial Forecasting

## General Fund

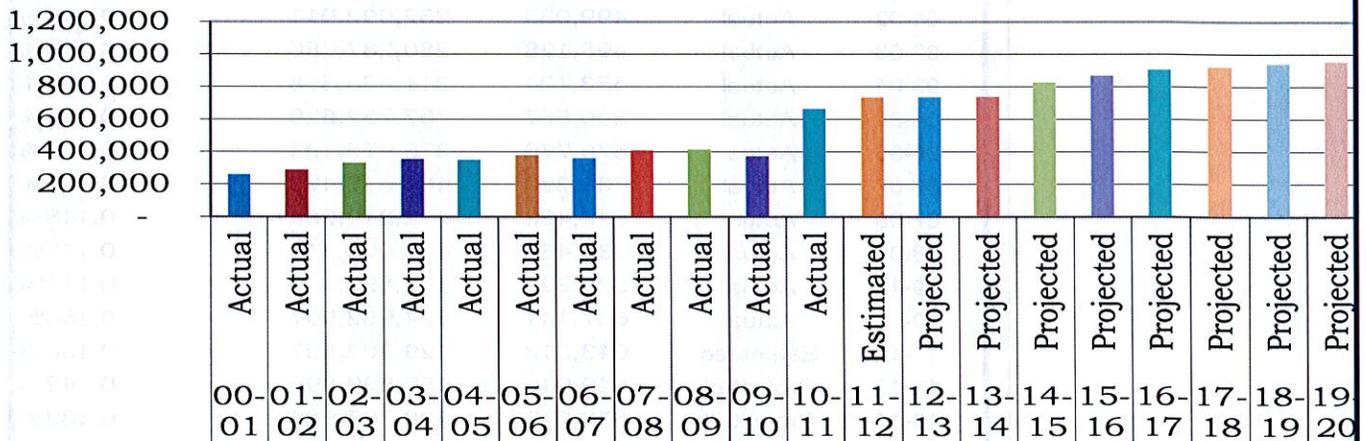
Fiscal Year		Property Tax		% of Assessed Value received in Taxes
		Property Ta:	Assessed Value	
99-00	Actual	449,066	216,791,066	0.207%
00-01	Actual	451,629	235,011,728	0.192%
01-02	Actual	499,038	252,992,011	0.197%
02-03	Actual	498,128	280,287,089	0.178%
03-04	Actual	553,104	311,886,568	0.177%
04-05	Actual	530,507	367,722,629	0.144%
05-06	Actual	576,772	376,975,133	0.153%
06-07	Actual	731,220	464,617,473	0.157%
07-08	Actual	728,428	492,219,254	0.148%
08-09	Actual	734,486	498,026,316	0.147%
09-10	Actual	539,322	473,823,122	0.114%
10-11	Actual	637,141	424,952,997	0.150%
11-12	Estimated	643,512	429,202,527	0.150%
12-13	Projected	649,948	457,529,894	0.142%
13-14	Projected	658,317	498,707,584	0.132%
14-15	Projected	714,567	563,539,570	0.127%
15-16	Projected	787,789	591,716,549	0.133%
16-17	Projected	864,460	615,385,211	0.140%
17-18	Projected	988,809	640,000,619	0.155%
18-19	Projected	1,044,503	665,600,644	0.157%
19-20	Projected	1,092,343	692,224,670	0.158%
20-21	Projected	1,140,652	719,913,656	0.158%
21-22	Projected	1,136,547	748,710,203	0.152%

The Utility User Tax is a 9.5% tax imposed on the utilities consumed by the residents of the City of Winters, in prior years the rate was 4.75%. This will make the Utility User Tax the top revenue source for the City of Winters General Fund until such time as the assessed value of real property within the City of Winters recovers. The utility user tax is charged on gas, electricity and telephone services. As the cost of energy increases, so does the tax collected on the utility. Below is a chart with the actual and projected Utility User Tax.

**Future  
Financial  
Forecasting**

**General Fund**

**Utility User Tax**



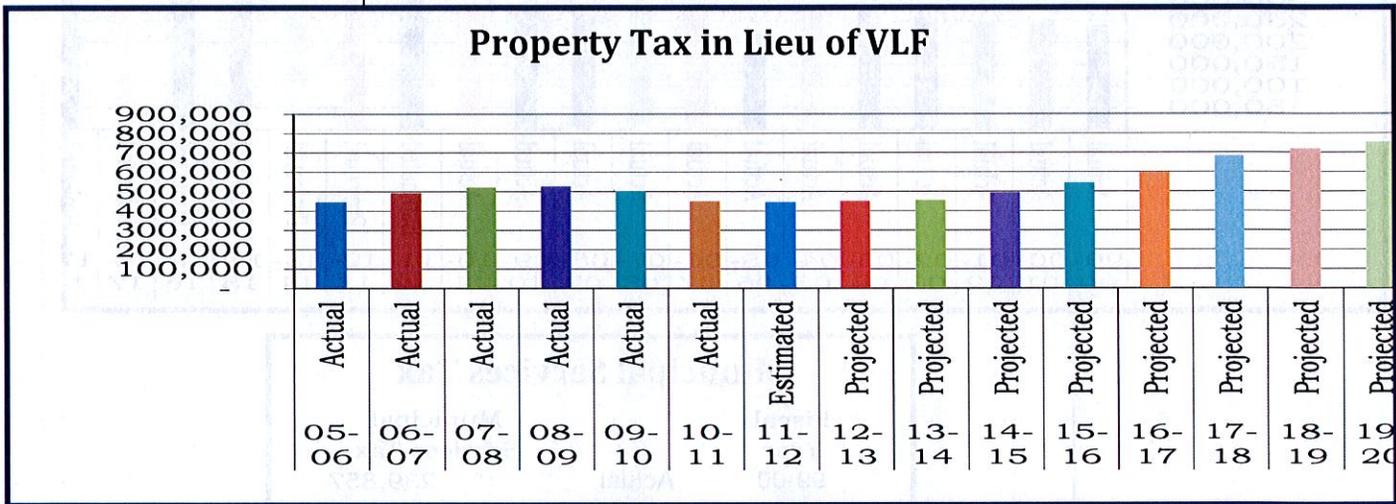
**Utility User Tax**

Fiscal Year	Utility User Tax	Units	Utility User Tax per Unit per year	
99-00	Actual	223,984	1,889	118.57
00-01	Actual	260,138	1,904	136.63
01-02	Actual	288,538	1,954	147.67
02-03	Actual	332,540	2,000	166.27
03-04	Actual	354,994	2,045	173.59
04-05	Actual	350,033	2,101	166.60
05-06	Actual	377,822	2,116	178.55
06-07	Actual	359,590	2,116	169.94
07-08	Actual	408,243	2,116	192.93
08-09	Actual	414,125	2,116	195.71
09-10	Actual	373,214	2,116	176.38
10-11	Actual	664,280	2,116	313.93
11-12	Estimated	734,401	2,187	335.80
12-13	Projected	736,000	2,187	336.53
13-14	Projected	738,000	2,187	337.45
14-15	Projected	827,515	2,195	377.00
15-16	Projected	869,098	2,300	377.87
16-17	Projected	906,129	2,398	377.87
17-18	Projected	921,621	2,439	377.87
18-19	Projected	940,893	2,490	377.87
19-20	Projected	954,118	2,525	377.87
20-21	Projected	967,343	2,560	377.87
21-22	Projected	967,343	2,560	377.87

# Future Financial Forecasting

## General Fund

Property tax in lieu of VLF is a new revenue source as of 2004-2005 as a result of the Passage of Prop 1A by the people of the State of California. Prop 1A permanently reduced the Motor Vehicle License Fee from 2% to .65% of the value of the automobile. These fees are from the registration of vehicles throughout the state and are distributed to the cities and counties based largely on population. To replace these constitutionally guaranteed fees, the Property Tax in Lieu of VLF was enacted. Below is a chart that illustrates the amount of Property Tax in Lieu of VLF received and the projected Property Tax in Lieu of VLF.

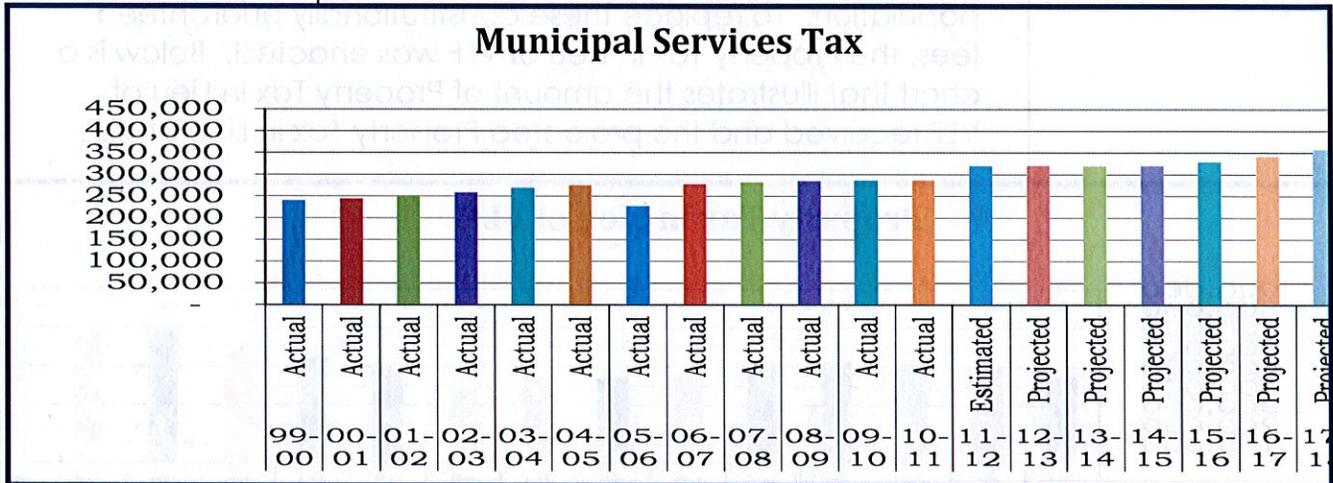


Property Tax in lieu of VLF		
Fiscal Year		Revenues
05-06	Actual	445,055
06-07	Actual	491,360
07-08	Actual	520,373
08-09	Actual	526,512
09-10	Actual	500,924
10-11	Actual	449,263
11-12	Estimated	445,184
12-13	Projected	449,636
13-14	Projected	454,132
14-15	Projected	492,935
15-16	Projected	543,447
16-17	Projected	596,337
17-18	Projected	682,118
18-19	Projected	720,538
19-20	Projected	753,540
20-21	Projected	786,865
21-22	Projected	784,033

# Future Financial Forecasting

## General Fund

The Municipal Services Tax is a \$120 a year tax on every residential and commercial unit within the City of Winters. It is a voter-approved tax, and the tax amount will not increase unless approved by voters. No increase is scheduled to go to the voters at this time. Below is a chart of the actual and projected Municipal Services Tax for the City of Winters.

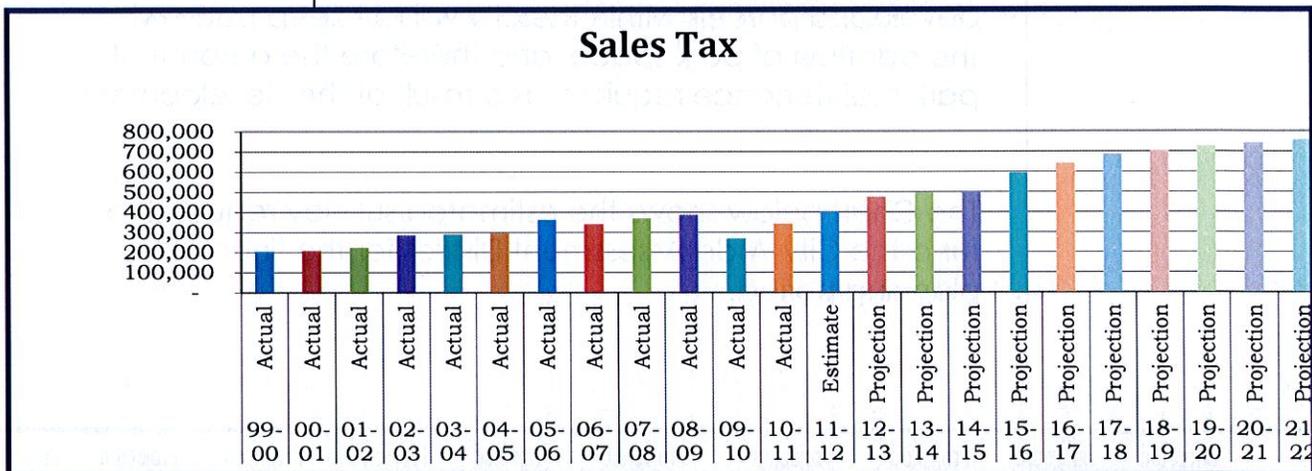


Fiscal Year	Municipal Services Tax
99-00	Actual 239,857
00-01	Actual 244,080
01-02	Actual 248,945
02-03	Actual 258,161
03-04	Actual 268,773
04-05	Actual 275,095
05-06	Actual 227,200
06-07	Actual 277,166
07-08	Actual 282,073
08-09	Actual 285,050
09-10	Actual 286,070
10-11	Actual 286,808
11-12	Estimated 320,000
12-13	Projected 320,000
13-14	Projected 320,000
14-15	Projected 320,000
15-16	Projected 329,240
16-17	Projected 341,840
17-18	Projected 357,920
18-19	Projected 366,920
19-20	Projected 375,440
20-21	Projected 379,640
21-22	Projected 383,840

# Future Financial Forecasting

## General Fund

Sales tax is another major General Fund revenue source for the City of Winters. The City should receive 1% of the sales tax on every sale subject to sales tax, however, with the "Triple Flip" in place, the City receives 75% of the 1% as sales tax, and 25% of the 1% as Property Tax in Lieu of Sales tax. The State of California has pledged the 25% as a dedicated revenue source for the deficit bonds authorized in 2004. Below is chart with the history of Sales Tax revenue and the forecasted sales tax revenues.



Year	Type	Sales Tax	Population	Sales Tax Per Capital
99-00	Actual	203,336	6125	33.20
00-01	Actual	207,815	6160	33.74
01-02	Actual	222,759	6317	35.26
02-03	Actual	285,619	6591	43.33
03-04	Actual	287,769	6899	41.71
04-05	Actual	295,197	7000	42.17
05-06	Actual	361,415	6904	52.35
06-07	Actual	339,616	6936	48.96
07-08	Actual	368,127	7052	52.20
08-09	Actual	385,609	7025	54.89
09-10	Actual	267,204	7052	37.89
10-11	Actual	341,070	7098	48.05
11-12	Estimate	400,000	6839	58.49
12-13	Projection	474,509	6839	69.38
13-14	Projection	496,229	6839	72.56
14-15	Projection	503,173	6839	73.57
15-16	Projection	595,032	7089	83.94
16-17	Projection	642,066	7430	86.42
17-18	Projection	685,928	7748	88.53
18-19	Projection	704,273	7881	89.36
19-20	Projection	727,032	8046	90.36
20-21	Projection	742,618	8159	91.02
21-22	Projection	758,204	8272	91.66

## Future Financial Forecasting

### City Wide Assessment District

The City Wide Assessment District finances the park maintenance function of the City. It is a per developed parcel/per unit tax of \$82.50 per year that was approved by a vote of the citizens of the City of Winters. The dollar amount is fixed, with no inflationary factor included in the voter approved proposition. Due to the fixed amount of income coming into the City Wide Assessment District, the City's general fund began subsidizing the costs of maintaining the city parks in 2005-2006, this will continue on into the future, the revenues received from the addition of developed parcels within the city will not keep pace with the addition of park space, and therefore the amount of park maintenance required as a result of the developments.

The Chart below shows the estimated subsidy required to fund the City Wide Assessment District for the financial planning period.

	Budgeted	Budgeted	Projected							
	12-13	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22
Expenditures	\$ 239,141	\$ 249,527	\$ 273,399	\$ 277,984	\$ 288,270	\$ 298,807	\$ 461,399	\$ 472,964	\$ 482,991	\$ 494,592
Revenues	195,278	195,278	195,278	201,631	210,293	206,333	212,521	218,378	221,266	224,153
Required Subsidy	\$ 43,863	\$ 54,249	\$ 78,121	\$ 76,353	\$ 77,977	\$ 92,474	\$ 248,879	\$ 254,586	\$ 261,725	\$ 270,439

## Future Financial Forecasting

### Water Fund

The City of Winters contracted for and completed a 10 year financing plan for the water fund. 2012-2013 is final year of the ten year plan. A new rate study is authorized in the 2012-2013 budget. Rates will be set that will provide funds for operating and maintaining the water system as well as provide funds for payment of debt service. The chart below shows the projected financing plan for the water fund.

	Water Operating and Maintenance Fund									
	Budget 12-13	Budget 13-14	Projected 14-15	Projected 15*16	Projected 16-17	Projected 17-18	Projected 18-19	Projected 19-20	Projected 20-21	Projected 21-22
Charges for Services	\$1,358,930	\$1,386,109	\$1,427,692	\$1,491,913	\$1,543,521	\$1,664,251	\$1,709,116	\$1,759,511	\$1,810,913	\$1,847,131
Other Revenues	113,747	112,247	114,492	116,782	119,117	121,500	123,930	126,408	128,937	131,515
<b>Total Revenues</b>	<b>\$1,472,677</b>	<b>\$1,498,356</b>	<b>\$1,542,184</b>	<b>\$1,608,694</b>	<b>\$1,662,638</b>	<b>\$1,785,751</b>	<b>\$1,833,046</b>	<b>\$1,885,919</b>	<b>\$1,939,849</b>	<b>\$1,978,646</b>
Allocated Cost	516,619	548,374	548,316	578,121	605,714	546,098	649,467	666,053	683,096	700,632
Salaries and Benefits	228,435	237,668	215,707	227,332	236,742	248,255	254,435	260,786	267,313	274,020
Contractual Services	2,000	2,000	2,040	2,081	2,122	2,165	2,208	2,252	2,297	2,343
Professional Services	26,700	26,700	51,260	52,819	54,378	56,035	57,692	59,448	47,903	47,857
Supplies and Material	41,700	31,600	69,500	71,600	73,800	76,000	78,300	80,700	82,314	83,960
Equipment Leases										
Utilities	100,000	100,000	102,000	104,040	106,121	108,243	110,408	112,616	114,869	117,166
Insurance										
Other Operating Expenses	75,186	74,177	75,809	77,477	79,181	80,923	82,703	84,523	86,382	88,283
Depreciation										
Capital Projects	35,680									
Debt Service	245,534	247,646	244,643	246,509	243,231	244,756	246,001	246,969	242,679	243,179
<b>Total Expenditures</b>	<b>\$1,271,854</b>	<b>\$1,268,165</b>	<b>\$1,309,274</b>	<b>\$1,359,979</b>	<b>\$1,401,289</b>	<b>\$1,362,476</b>	<b>\$1,481,215</b>	<b>\$1,513,346</b>	<b>\$1,526,853</b>	<b>\$1,557,440</b>
Revenues in Excess of Expenditure	\$ 200,823	\$ 230,191	\$ 232,910	\$ 248,715	\$ 261,349	\$ 423,275	\$ 351,831	\$ 372,573	\$ 412,997	\$ 421,206

# Future Financial Forecasting

## Sewer Fund

The City of Winters contracted for and completed a 10 year financing plan for the sewer fund. . 2012-2013 is final year of the ten year plan. A new rate study is authorized in the 2012-2013 budget. Rates will be set that will provide funds for operating and maintaining the sewer system as well as provide funds for payment of debt service. The chart below shows the projected financing plan for the sewer fund.

<b>Sewer Operating and Maintenance Fund</b>										
	Projected 12-13	Projected 13-14	Projected 14-15	Projected 15*16	Projected 16-17	Projected 17-18	Projected 18-19	Projected 19-20	Projected 20-21	Projected 21-22
Charges for Services	\$1,668,311	\$1,701,677	\$ 1,735,711	\$ 1,820,515	\$1,887,499	\$ 2,051,450	\$ 2,108,742	\$ 2,173,685	\$ 2,239,927	\$2,284,725
Other Revenues	11,152	11,152	11,375	11,603	11,835	12,071	12,313	12,559	12,810	13,066
<b>Total Revenues</b>	<b>\$1,679,463</b>	<b>\$1,712,829</b>	<b>\$ 1,747,086</b>	<b>\$ 1,832,117</b>	<b>\$1,899,334</b>	<b>\$ 2,063,521</b>	<b>\$ 2,121,055</b>	<b>\$ 2,186,244</b>	<b>\$ 2,252,737</b>	<b>\$2,297,791</b>
Allocated Cost	435,602	453,263	453,651	479,332	503,332	527,288	540,952	555,011	569,462	584,334
Salaries and Benefits	61,066	64,315	72,256	79,562	82,403	87,108	89,554	92,074	94,673	97,352
Contractual Services	340,000	340,000	344,300	354,600	365,200	376,200	387,500	399,100	407,082	415,224
Professional Services	40,083	40,081	50,100	51,600	53,100	54,700	56,300	58,000	59,160	60,343
Supplies and Material	21,000	21,000	25,900	26,700	27,500	28,300	29,100	30,000	30,600	31,212
Equipment Leases										
Utilities	211,875	211,875	112,600	116,000	119,500	123,100	126,800	130,600	133,212	135,876
Insurance										
Other Operating Expenses	98,960	90,590	126,200	130,000	133,900	137,900	142,000	146,300	149,226	152,211
Depreciation	82,605	82,605	82,605	82,605	82,605	82,605	82,605	82,605	82,605	82,605
Capital Projects	293,254	96,772	91,100	93,800	96,600	99,500	102,500	105,600	107,712	109,866
Debt Service	290,653	292,270	288,766	290,124	291,241	292,054	287,659	288,064	288,089	287,789
<b>Total Expenditures</b>	<b>\$1,875,098</b>	<b>\$1,692,771</b>	<b>\$ 1,647,477</b>	<b>\$ 1,704,323</b>	<b>\$1,755,382</b>	<b>\$ 1,808,755</b>	<b>\$ 1,844,970</b>	<b>\$ 1,887,354</b>	<b>\$ 1,921,821</b>	<b>\$1,956,811</b>
Revenues in Excess of Expenditure	\$ (195,635)	\$ 20,058	\$ 99,609	\$ 127,794	\$ 143,952	\$ 254,766	\$ 276,085	\$ 298,890	\$ 330,916	\$ 340,981

# Cost Allocation

The City of Winters uses a cost allocation plan to allocate costs to the various funds and departments throughout the organization.

All costs are assigned to the department to which the costs are incurred; for example, all finance department staff are charged to the finance department. The costs for the staff is then allocated to the other departments and funds that the finance department supports based upon a plan prepared by an outside consultant that is updated biannually.

Below is the chart that gives the allocation percentages for each department and fund based on the cost allocation plan prepared by our consultant.

City of Winters Cost Allocation Factors

Dept#	Dept Name	Police	Gas Tax Fund (Streets)	Community Ctr	successor Agency	RDA lih	water	reservoir	sewer	cwa	Total Allocation
110	City Council	41%	13%	1%	1%	0%	9%	0%	23%	4%	92%
120	City Clerk										0%
130	Treasurer										0%
150	City Attorney	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
160	City Manager	4%	0%		12%	0%	44%	0%	31%	0%	91%
170	Admin Services	23%	0%		7%	0%	4%	0%	4%	0%	38%
180	Finance	12%	11%		17%	0%	23%	0%	30%	6%	99%
210	Police		0%								
310	Fire		0%								
410	Comm Dev	0%	0%		0%	0%	3%	0%	3%	0%	6%
420	Comm Dev-Inspection		0%								
610	public works	1%	8%	4%	0%	0%	34%	0%	17%	0%	64%
710	Recreation	0%	0%		0%	0%	0%	0%	0%	0%	0%

An additional part of the cost allocation process is the charges from the Central Service Overhead Fund (The City's internal service fund) to departments. This is also prepared from the City of Winters cost allocation plan.

Below is a chart that gives all the allocation factors for each department and fund for expenditures made from the central service overhead fund.

# Cost Allocation

## Internal Service Fund

Dept/Fund	Percentage
Administrative Services	4.63%
City Clerk	1.30%
City Manager	0.71%
Community Development	4.63%
Housing & Econ. Dev	0.50%
Public Works	11.20%
Recreation	0.00%
Police	4.61%
Fire	4.45%
Streets	4.45%
Community Center	2.44%
Successor Agency	2.00%
Building Inspector	1.82%
Water	24.32%
Sewer	21.11%
City Wide Assessment	11.01%

## Comparison to Other Yolo County Cities

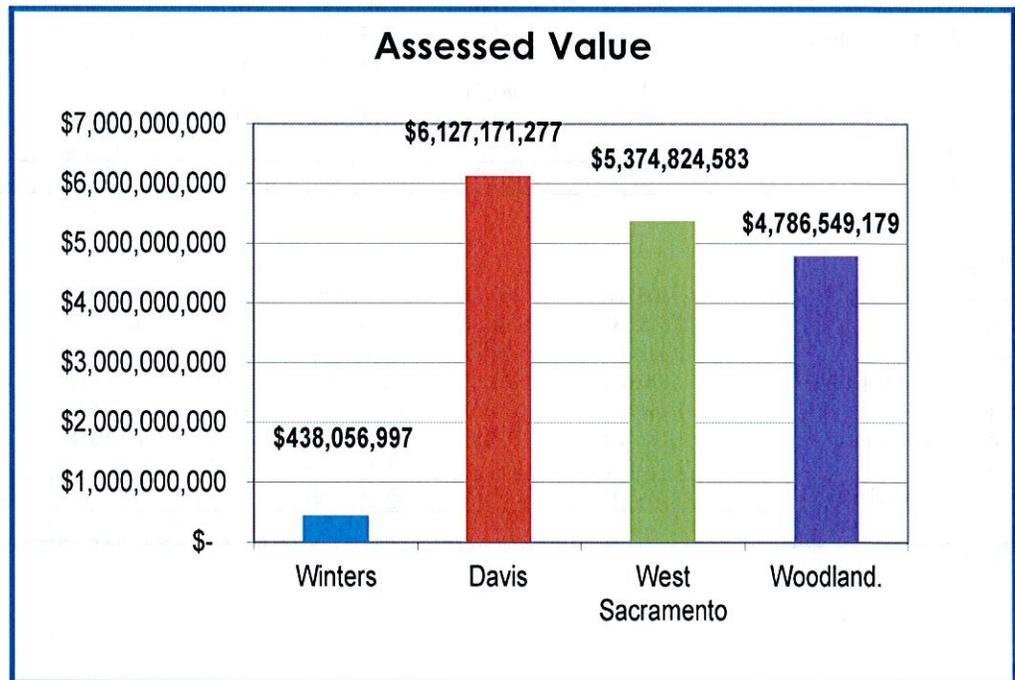
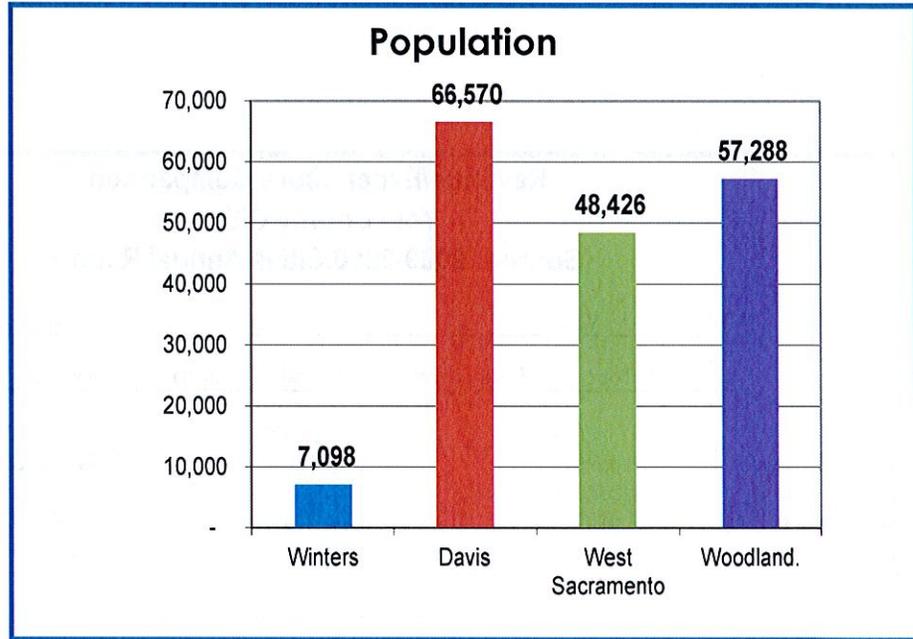
The City of Winters is the smallest City in Yolo County and is the southern most and western most located city. Below is some information that compares the four (4) Yolo County Cities.

### Revenue/Expenditure Comparison Yolo County Cities Source: 2009-2010 Cities Annual Report

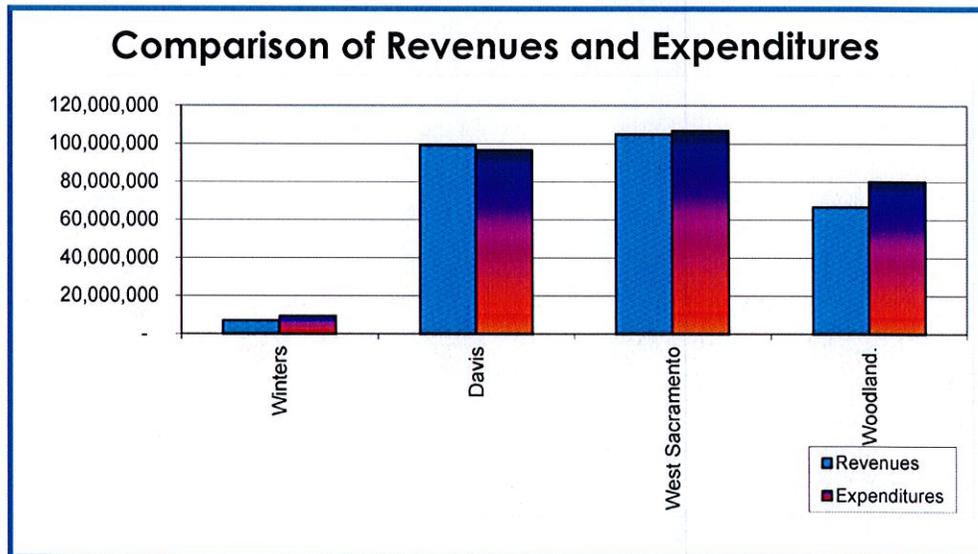
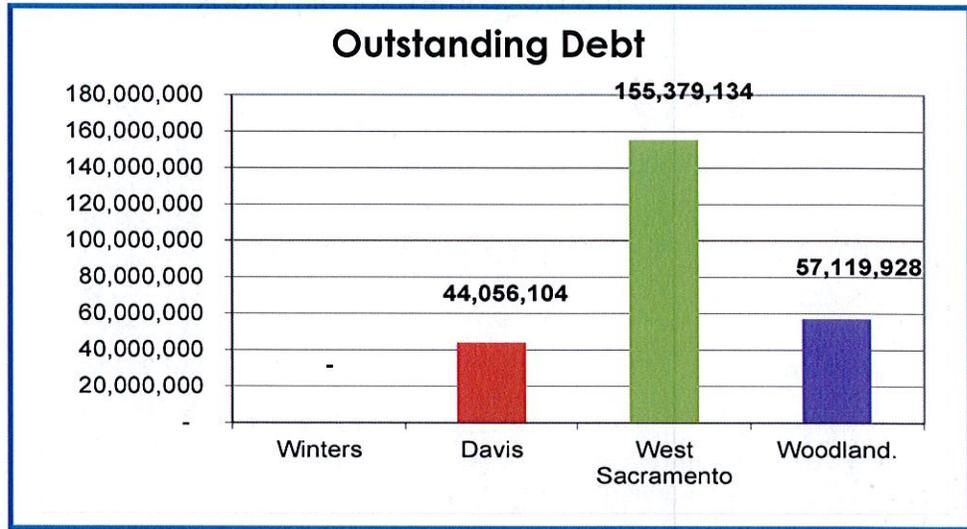
	Winters		Davis		West Sacramento		Woodland	
	City Total	\$ per Capital	City Total	\$ per Capital	City Total	\$ per Capital	City Total	\$ per Capital
Population	7,098		66,570		48,426		57,288	
2009-2010 Assessed Value	438,056,997		6,127,171,277		5,374,824,583		4,786,549,179	
Appropriation Limit	5,287,744		55,710,180		984,076,460		50,457,417	
Appropriations Subject to Limit	1,641,159		35,126,325		41,560,000		24,588,894	
Outstanding Debt	-		44,056,104		155,379,134		57,119,928	
City Revenues:								
Taxes	2,655,094	374.06	36,873,023	553.90	44,358,184	916.00	31,631,242	552.14
Special Benefit Assessment	458,405	64.58	-	-	2,170,685	44.82	1,282,836	22.39
Licenses and Permits	63,231	8.91	735,137	11.04	2,615,207	54.00	2,247,092	39.22
Fines and Forfeitures	11,422	1.61	846,183	12.71	144,856	2.99	434,174	7.58
Use of Money & Property	150,646	21.22	1,184,445	17.79	1,087,766	22.46	837,263	14.61
Intergovernmental	267,345	37.66	26,881,020	403.80	9,843,159	203.26	5,149,016	89.88
Service Charges	3,461,592	487.69	40,998,600	615.87	28,499,496	588.52	24,223,738	422.84
Other Revenues	30,230	4.26	(8,268,590)	(124.21)	15,298,054	315.91	967,433	16.89
Other Financing Sources	-	-	-	-	967,518	0.02	-	-
<b>Total Revenues</b>	<b>7,097,965</b>	<b>1,000.00</b>	<b>99,249,818</b>	<b>1,490.91</b>	<b>104,984,925</b>	<b>2,167.95</b>	<b>66,772,794</b>	<b>1,165.56</b>
City Expenditures								
General Government	466,933	65.78	4,450,789	66.86	14,522,836	299.90	9,929,248	173.32
Public Safety	2,648,561	373.14	25,194,346	378.46	32,523,785	671.62	25,349,857	442.50
Transportation	1,321,303	186.15	20,633,896	309.96	10,145,591	209.51	11,551,954	201.65
Community Development	810,431	114.18	4,129,927	62.04	13,005,026	268.55	5,276,861	92.11
Health	1,264,895	178.20	13,180,916	198.00	12,886,933	266.12	7,676,496	134.00
Culture and Leisure	1,122,533	158.15	23,819,650	357.81	14,409,090	297.55	8,541,778	149.10
Public Utilities	1,650,541	232.54	5,275,256	79.24	9,394,364	193.99	11,707,700	204.37
<b>Total Expenditures</b>	<b>9,285,197</b>	<b>1,308.14</b>	<b>96,684,780</b>	<b>1,452.38</b>	<b>106,887,625</b>	<b>2,207.24</b>	<b>80,033,894</b>	<b>1,397.04</b>

## Comparison to Other Yolo County Cities

Below are graphs that compare Population, Net Assessed Value, Outstanding Debt and Revenues and Expenditures for the 4 Yolo County Cities according to the 2009-2010 Cities Annual Report.



# Comparison to Other Yolo County Cities



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## **Glossary of Budget Terms**

### **Accounting System**

The total set of records and procedures which are used to record, classify and report information on the financial status and operations of an entity

### **Accrual Basis of Accounting**

The method of accounting under which revenues are recorded when they are earned (whether or not cash is received at that time) and expenditures are recorded when goods and services are received (whether or not cash disbursements are made at that time.)

### **Adjusted Budget**

An adopted budget, after it has been changed (or adjusted) by the City Council.

### **Adopted Budget**

The budget document formally approved by the City Council.

### **Appropriation**

An authorization made by the City Council of the City of Winters which permits officials to incur obligations against and make expenditures of governmental resources. Appropriations are usually made for fixed amounts and typically are granted for a one-year period.

### **Appropriation Limit (Gann Limit)**

A mandated calculation of how much the City is allowed to expend in one(1) fiscal year. It is mandated on government agencies within California by Article XIII B of the California Constitution. The amount of appropriation subject to the limit is the budgeted proceeds of taxes. Some examples of proceeds of taxes are sales and property taxes. The total of these budgeted revenues cannot exceed the total appropriations limit. Annually, local governments may increase the appropriations limit by a factor comprised of the change in population combined with the California inflation rate as determined by the State Finance Department.

## **Glossary of Budget Terms**

### **Assessment District**

A defined area of land that will be benefited by the acquisition, construction, or maintenance of a public improvement.

### **Assessed Valuation**

The appraised valuation less any exemptions on real estate or other property by the County of Yolo as a basis for levying property taxes.

### **Audit**

A systematic examination of resource utilization concluding in a written report. It is a test of management's internal accounting controls and is intended to:

- Ascertain whether financial statements fairly present financial position as a result of operations
- Test whether transactions have been legally performed.
- Identify areas for possible improvements in accounting practices and procedures
- Ascertain whether transactions have been recorded accurately and consistently.
- Ascertain the stewardship of officials responsible for governmental resources

### **Authorized Positions**

Positions approved by the City Council which may or may not have funding.

### **Base Budget**

Under traditional budgeting, the base budget is that amount that is required, at a minimum, to provide resources for the operations of the organization. Each year, approved amounts are added to the base budget.

### **Basis of Budgeting**

The method used for recognizing revenues and expenditures in the budget. The City uses a base budget budgeting method.

## **Glossary of Budget Terms**

### **Beginning Balance**

Unencumbered resources available in a fund from the prior fiscal year after payment of prior fiscal year expenditures.

### **Benefits-Insurance**

The cost to the City for insurance for all regular full-time employees. This includes the City's cost for health, dental, disability, life and workers compensation insurance.

### **Benefits-Leave time**

Compensation for all leave time to employees who are appointed to regular full-time positions.

### **Benefits-Retirement**

Cost to the City for Public Employee's Retirement for all regular full-time employees, The City participated in the California Public Employee's Retirement System (CalPERS), as well as Social Security

### **Bond**

Capital raised by issuing a written promise to pay a specified sum of money, called the face value or principal amount, with interest at predetermined intervals.

### **Budget**

A plan of financial operation embodying an estimate of proposed expenditures for a given time (usually a fiscal year) and the proposed means of financing them (revenue estimates). This term is sometimes used to describe the officially approved expenditure level under which the City of Winters and its departments operate. The budget must be approved by the City Council prior to the beginning of the fiscal year.

### **Budget Adjustment**

A change of expenditures levels and corresponding resources needed to accomplish an existing service level or unanticipated service. All budget adjustments between departments within a fund may be approved by the City Manager. All budget adjustments increasing total expenditures in a fund or funds are approved by the City Council.

## **Glossary of Budget Terms**

### **Budgetary Basis of Accounting**

The method used for recognizing revenues and expenditures in the budget. The City of Winters uses the modified cash basis of accounting for budgetary purposes.

### **Budget Calendar**

The schedule of key dates or milestones that the City of Winters follows in the preparation and adoption of the budget

### **Budget Document**

The official written statement prepared by the Finance Department and supporting departments and staff that presents the proposed budget to the City Council.

### **Budget Message**

A general discussion of the proposed budget presented in writing as part of the budget document. The budget message explains the principal budget issues against the background of financial experience in recent year and presents recommendations by the City Manager.

### **Budgetary Control**

The management of the City of Winters in accordance with the approved budget for the purposes of keeping expenditures within the limitation of the available appropriations and available revenues.

### **Capital Assets**

Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

### **Capital Budget**

A plan of proposed capital expenditures and the means of financing them.

### **Capital Improvement Projects**

A plan for capital expenditures to be incurred each year over a fixed period of several years setting forth each capital project, identifying the expected beginning and ending date for each project, the amount to be expended each year and the method of financing those expenditures.

## **Glossary of Budget Terms**

### **Capital Outlay**

Expenditures for the acquisition of capital assets.

### **Capital Projects**

Projects that purchase or construct capital assets. This could include the purchase of land or the construction of a facility.

### **Cash Basis**

The method of accounting under which revenues are recorded when received in cash and expenditures are recorded when paid.

### **City Wide Assessment District**

An assessment district encompassing the entire City of Winters, enacted to provide a funding source for the maintenance of city parks, and to provide a funding source for the payment of electricity costs of all streetlights within the City of Winters.

### **Consultants**

Outside individuals who provide advice or services to the City Council and City Staff.

### **Contingency**

An amount, set aside to be used at the discretion of the City Council to fund emergency or extraordinary items.

### **Contractual**

A type of expenditure. Usually a professional consulting service involving a contract for one or more years.

### **Cost**

The amount of money or other consideration exchanged for property, services or expenses.

### **Cost Accounting**

The branch of accounting that provides for the assembling and recording of all elements of the cost incurred to accomplish a purpose, to carry on an activity or operation or to complete a unity of work or a specified job.

## **Glossary of Budget Terms**

### **Debt Service**

The expense of retiring such debts as loans and bond issues. It includes principal and interest payments and the administrative costs for paying agents registrars, and escrow agents.

### **Deficit**

The excess of expenditures over revenues during an accounting period, or in the case of enterprise funds, the excess of expense over income during an accounting period.

### **Department**

An organizational unit comprised of divisions or functions. It is the basic unit of service responsibility encompassing a broad mandate of related activities. It is possible for a department to be comprised of only one division.

### **Depreciation**

That portion of the cost of a capital asset that is charged as an expense during a particular period.

### **Development Impact Fees**

Fees place on the development of land or condition required for the approval of a development project. Fees must be expended on those projects for which the fees were collected.

### **Discretionary Revenue**

Money that the City Council has the authority to allocate for any purpose. Usually refers to the General Fund, as opposed to special or restricted use funds.

### **Division**

A major section of a department indicating management responsibility for a group of related operations within that department.

### **Encumbrance**

A commitment of funds against an appropriation, it may be in the form of a purchase order or contract; until such time as the goods or services are received, the commitment is referred to as an encumbrance.

## **Glossary of Budget Terms**

### **Enterprise Fund**

A type of fund established for the total cost of those governmental facilities and services that are operated in a manner similar to private enterprise. The programs are entirely or predominately self-supporting. The City has two enterprise funds, the Water Fund and the Sewer Fund. This type of fund is also known as a Proprietary Fund.

### **Expenditure**

Where accounts are kept on the accrual or modified accrual basis of accounting, the cost of goods received or services rendered, whether cash payments have been made or not. Where accounts are kept on a cash basis, expenditures are recognized only when the cash payments for the above purchases are made.

### **Expendable Trust Fund**

An expendable trust fund is a fund that is used to hold funds in trust for a particular project; the funds are invested until the project for which it is designated is ready to be implemented. The City of Winters has one expendable trust fund, Winters Library and Arts. This fund was created when one of our citizens passed away and donated funds to the City to build a library and art center. The City is currently seeking additional funding for this project.

### **Expenses**

Decreases in net total assets. Expenses represent the total cost of operations during a period, regardless of the timing of related expenses.

### **Fees**

Charges for services that are based upon the cost of providing the service.

### **Fiscal Year**

A twelve-month period of time to which a budget applies. The City of Winters' fiscal year is July 1-June 30.

### **Fixed Asset**

A tangible item of a long-term character such as land, buildings, furniture, and other equipment with a unit cost in excess of \$5,000.

## **Glossary of Budget Terms**

### **Full Faith and Credit**

A pledge of the general taxing power of a government to repay debt obligations. (Usually used in reference to bonds.)

### **Full-Time Equivalent (FTE)**

A measure of effective authorized positions, indicating the percentage of time a position or group of positions is funded. It is calculated by equating 2,080 hours of work per year with the full-time equivalent of one position; thus one position would have an FTE of 1.0

### **Fund**

An independent fiscal and accounting entity with a self-balancing set of accounts, used to record all financial transactions related to the specific purpose for which the fund was created

### **Fund Balance**

The difference between fund assets and fund liabilities.

### **Funding Source**

Identifies funds that will provide resources for City expenditures.

### **Gann Limit**

See Appropriation Limit.

### **Gas Tax**

A tax on fuel used to propel a motor vehicle or aircraft. Its use is restricted to planning, construction, improvement, maintenance and operation of public streets and highways or public mass transit guide ways.

### **Generally Accepted Accounting Principles (GAAP)**

Uniform standards used by state and local governments for financial recording and reporting; established by the accounting profession through the Governmental Accounting Standards Board.

### **General Fund**

The governmental accounting fund supported by property taxes, licenses and permits, service charges, and other general revenues to provide for operating services.

## **Glossary of Budget Terms**

### **General Obligation Bonds**

Bonds backed by the full faith and credit of the City that may be used for various purposes and repaid by the regular revenue raising powers (generally taxes and/or other general revenues) of the City.

### **General Revenue**

General sources of income a city collects and receives for public use. There are no restrictions as to the use of the monies. They are often referred to as Discretionary Revenues. General revenues comprise the General Fund.

### **Goal**

A statement that describes the purpose toward which an endeavor is directed, such as a target or target area.

### **Governmental Accounting Standards Board (GASB)**

The body that sets accounting standards specifically for governmental entities at the state and local level.

### **Governmental Funds**

Self-balancing sets of accounts that are maintained for governmental activities. Financial statements of governmental funds are prepared on the modified accrual basis of accounting and the current financial resource flows measurement focus.

### **Grant**

Contributions or gifts of cash or other assets from another governmental entity or foundation to be used or expended for a specific purpose, activity or facility. An example is the Community Development Block Grant provided by the federal government.

### **Interfund Transfers**

Money transferred from one fund to another such as from a fund receiving revenue to the fund through which the expenditures are to be made.

### **Internal Service Fund**

Funds used to account for the financing of goods or services provided by one department of an agency to other departments of the agency on a cost reimbursement basis.

## **Glossary of Budget Terms**

### **Levy**

The total amount of taxes special assessments, or charges imposed by a government.

### **Material, Supplies and Services**

Expenditures for items that are normally consumed within a fiscal year.

### **Memorandum of Understanding**

The result of labor negotiations between the City of Winters and its various bargaining units.

### **Motor Vehicle License Fee (VLF)**

Based on the market value of a vehicle, VLF is a fee for the privilege of operating a vehicle on public streets. A portion of the fee is returned to cities by the State and its use by a city is unrestricted.

### **Municipal Code**

A book that contains City Council approved ordinances presently in effect. The Muni Code defines City law in various categories. The City of Winters Municipal Code can be found online at the City of Winters website.

### **Objective**

A defined method to accomplish and establish goals.

### **Operating Budget**

Annual appropriation of funds for ongoing program costs, including salaries and benefits, services and supplies. This is the primary means by which most of the financing, acquisition, spending and service delivery of the city are controlled.

### **Operating Expenses**

Expenses incurred as a result of day to day operations.

### **Ordinance**

A formal legislative enactment by the City Council. It has the full force and effect of law within the City boundaries unless it is in conflict with a higher form of law, such as a State statute or constitutional provision. An ordinance has a higher legal standing than a resolution. Adopted

## **Glossary of Budget Terms**

ordinances form the Municipal Code. (See Municipal Code)

### **Public Employee's Retirement System (PERS)**

The retirement system administered by the State of California, to which all permanent City employees belong.

### **Personnel Expenditures**

Salaries, wages and benefits paid to employees.

### **Property Tax**

A tax on the assessed value of property, California State Constitution Article XIII A provides that the combined maximum property tax rate on any given property equal 1% of its assessed value unless an additional amount has been approved by voters for special taxes or general obligation bonds. Yolo County collects and remits the City of Winters share of property taxes.

### **Proposed Budget**

The working document for the fiscal year under discussion.

### **Reserve**

An account used to indicate that a portion of a fund's balance is restricted for a specific purpose and is therefore, not available for general appropriation

### **Resolution**

A special order of the City Council that requires less legal formality than an ordinance in terms of public notice, and the number of public readings prior to approval.

### **Retained Earnings**

The excess of an enterprise fund's assets over its liabilities. A negative retained earnings is sometimes called a deficit.

### **Revenue**

Funds that a city receives as income. Revenues include such items as taxes, licenses, user fees, service charges, fines and penalties and grants.

## **Glossary of Budget Terms**

### **Revenue Estimate**

A formal estimate of how much revenue will be earned from a specific revenue source for some future period, usually a future fiscal year.

### **Salaries and Benefits**

A budget category that generally accounts for full-time and temporary employees, overtime and all employee benefits, such as medical and dental insurance and retirement contributions.

### **Sales Tax**

Taxes assessed on retail sales or leases of tangible personal property in the City. The City of Winters receives 1% of the 8.25% sales tax collected within the City of Winters.

### **Special Assessment**

A compulsory levy imposed on certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

### **Stipend**

A fixed sum of money paid for a specific purpose.

### **Supplies and Services**

Expenditures for materials, supplies and related services which are consumed within a fiscal year.

### **Tax Base**

The total property valuations on which the City of Winters receives property taxes.

### **Tax Increment Financing**

A tax incentive designed to attract business investment by dedicating to the Winters Community Development Agency Project Area (project area) the new property tax revenues generated by redevelopment. The increase in revenues (increment) is used to finance development related costs in the project area.

## **Glossary of Budget Terms**

### **Transfers In and Transfers Out**

Movement of revenue out of one fund to another. The recipient fund uses the money to cover the cost of services provided, or to cover the cost of a contract between two funds.

### **Warrant**

An order drawn by a locality's officers directing the treasurer of the locality to pay a specified amount to the bearer, either after the current or some future date.

### **Year-End**

As of June 30th (end of fiscal year)

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## Gann Limit

Article XIII B of the California Constitution was a ballot initiative adopted in 1980 and modified by Proposition 111 that passed in 1990 to limit the amount of tax proceeds state and local governments can spend each year.

The limit is different for each agency and the limit changes each year. Each year's limit is based on the amount of tax proceeds that were authorized to be spent in fiscal 1978-1979 in each agency modified for changes in inflation and population in each subsequent year.

The formula used in calculating the growth rate is:

% change in population +100/100

times either

% change in per capital income +100/100

or

Change in non-residential assessments +100/100

The calculated rate times the previous appropriation limit equals the new appropriation limit.

The California Department of Finance is mandated to notify each city of the population changes and the per capita personal income factor to be used in calculating the growth rate.

The population of the City of Winters on 1/1/12 was 6,839 compared to 6,609 on 1/1/11, a 3.48% increase in population.

The change in per capita income for California for 2010/2011 is 3.77

# Gann Limit

The factor for determining the year-to-year increase is computed as follows:

$$\frac{3.77+100}{100} \times \frac{3.48+100}{100} = 1.073812$$

The calculation of the 6/30/13 appropriation limits is as follows:

2011-2012 appropriation limit	5,425,345
Calculated growth factor	X <u>1.073812</u>
Appropriation Limit 2009-2010	\$5,825,800

Appropriations Subject to Limitation for Fiscal Year Ending June 30, 2013	
Proceeds from Taxes	\$ 2,937,162
Less Exclusions	
Capital Outlay	\$ -
Debt Service	-
Total Exclusions	<u>0</u>
Appropriations subject to Limitation	\$ <u>2,937,162</u>
Current Year Limit	<u>5,825,800</u>
Over (Under) Limit	\$ <u><u>(2,888,638)</u></u>

As shown in the box below, the city is at 50.42% of its limitation and is not impacted by the appropriation limit at this time.

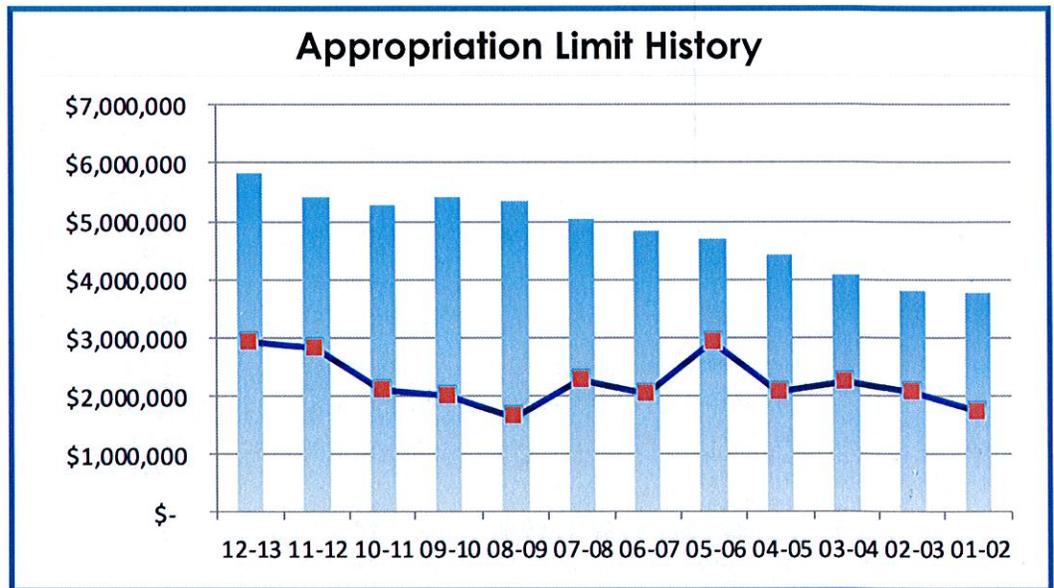
Section 9710 of the California Government Code, added in 1980 by the State Legislature, requires the City Council to adopt the City's Gann Appropriation Limit for the following year by resolution. Resolution 2012-20 was adopted by the City Council on May 15, 2012.

# Gann Limit

Below is information for ten (10) years on the appropriations limit.

Fiscal Year	Appropriation Limit	Appropriation	
		Subject to Limit	% of Limit Used
12-13	\$ 5,825,800	\$ 2,937,162	50.42%
11-12	5,425,345	2,830,138	52.17%
10-11	5,287,744	2,106,512	39.84%
09-10	5,396,412	2,003,076	37.12%
08-09	5,342,858	1,641,159	30.72%
07-08	5,038,928	2,276,464	45.18%
06-07	4,817,926	2,028,365	42.10%
05-06	4,705,456	2,931,416	62.30%
04-05	4,402,142	2,063,815	46.88%
03-04	4,073,724	2,230,769	54.76%

The graph below shows the appropriation limit and the appropriations subject to the limit.



## **Gann Limit**

The City of Winters has been cautious about adding costs into the budget over the last several years. This cautious approach has been why we have not approached the appropriation limit for expenditures.

**RESOLUTION No. 2012-22**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WINTERS  
APPROVING AND ADOPTING A BUDGET OF ESTIMATED EXPENDITURES  
FOR FISCAL YEARS 2012-2013 AND 2013-2014.**

**WHEREAS**, every local agency is required to adopt a budget for the subsequent fiscal year for estimated revenues and expenditures; and

**WHEREAS**, every local governmental agency shall file with the county auditor of the county in which the agency conducts its principal operations, a budget for the fiscal year then in progress; and

**WHEREAS**, the City of Winters has determined that a 2 year budget is appropriate for the City to prudently plan it's financial future; and

**WHEREAS**, the City Council and Staff members have thoroughly reviewed and analyzed the proposed budget in order to determine the needs of the City of Winters;

**NOW, THEREFORE BE IT RESOLVED** by the City Council of the City of Winters that:

A budget for the Fiscal Year 2012-2013 and 2013-2014, a copy of which is on file in the City Clerk's Office, is hereby adopted for the City of Winters as follows;

Section 1. For the Fiscal Year 2012-2013, General Fund estimated revenues of \$3,599,079, use of available fund balance of \$133,707, for a total source of funds of \$3,732,786 and total appropriations of \$3,732,786. For the Fiscal Year 2013-2014, General Fund estimated revenues of \$3,591,240, use of available fund balance of \$408,399, for a total source of funds of \$3,999,639 and total appropriations of \$3,999,639.

Section 2. For the Fiscal Year 2012-2013, Special Revenues Funds estimated revenues of \$4,901,257, use of available fund balance of \$-0- for a total source of funds of \$4,901,257 and total appropriations of \$4,869,003. For the Fiscal Year 2013-2014, Special Revenues Funds estimated revenues of \$2,117,794, use of available fund balance of \$-0- for a total source of funds of \$2,117,794 and total appropriations of \$2,076,727.

Section 3. For Fiscal Year 2012-2013 Capital Revenue Funds estimated revenues of \$804,466, use of available fund balance of \$796,623 for total source of funds of \$1,601,089 and total appropriations of \$1,601,089.

For Fiscal Year 2013-2014 Capital Revenue Funds estimated revenues of \$705,653, use of available fund balance of \$-0- for total source of funds of \$705,653 and total appropriations of \$199,944.

Section 4. For Fiscal Year 2012-2013 Water O & M Fund estimated revenues of \$1,453,008 use of available fund balance of \$-0- for total source of funds of \$1,453,008 and total expenses of \$1,271,851.

For Fiscal Year 2013-2014 Water O & M Fund estimate estimated revenues of \$1,480,187, use of available fund balance of \$-0- for total source of funds of \$1,480,187 and total expenses of 1,273,020.

Section 5. For Fiscal Year 2012-2013 Sewer O & M estimated revenues of \$1,671,546 use of available fund balance of \$203,551 for a total source of funds of \$1,875,097 and total expenses of \$1,875,097.

For Fiscal Year 2013-2014 Sewer O & M estimated revenues of \$1,704,912, use of available fund balance of \$-0- for a total source of funds of \$1,704,912 and total expenses of \$1,692,666.

Section 6. For Fiscal Year 2012-2013 Successor Agency to the Dissolved Winters Community Development Agency estimated revenues of \$1,706,722 use of available fund balance of \$381,020 for a total source of funds of \$2,087,742 and total expenditures of \$2,087,742.

For Fiscal Year 2013-2014 Successor Agency to the Dissolved Winters Community Development Agency estimated revenues of \$1,723,789 use of available fund balance of \$360,894 for a total source of funds of \$2,084,683 and total expenditures of \$2,084,683.

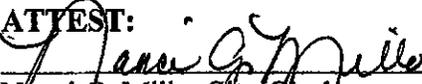
Section 7. For Fiscal Year 2012-2013 Winters Housing Fund estimated revenues of \$-0- use of available fund balance of \$1,149,457 for a total source of funds of \$1,149,457 and total expenditures of \$1,149,457.

For Fiscal Year 2013-2014 Successor Agency to the Dissolved Winters Community Development Agency estimated revenues of \$-0- use of available fund balance of \$-0- for a total source of funds of \$-0- and total expenditures of \$-0-.

**PASSED AND ADOPTED** by the City of Winters this 15th day of May 2012 by the following vote:

**AYES:** Council Members Aguiar-Curry, Anderson, Martin, Mayor Fridae  
**NOES:** None  
**ABSTAIN:** None  
**ABSENT:** Council Member Stone

  
\_\_\_\_\_  
Woody Fridae, Mayor

**ATTEST:**  
  
\_\_\_\_\_  
Nanci G. Mills, City Clerk