



Winters City Council Meeting
City Council Chambers
318 First Street
Tuesday, February 19, 2013

Members of the City Council

*Cecilia Aguiar-Curry, Mayor
Woody Fridae, Mayor Pro-Tempore
Harold Anderson
Wade Cowan
Bruce Guelden*

*John W. Donlevy, Jr., City Manager
John Wallace, City Attorney
Nanci Mills, City Clerk*

6:00 p.m. – Executive Session

AGENDA

Safe Harbor for Closed Session – Pursuant to Government Code Section 54954.5

Pursuant to Government Code Section 54956.8 – Real Estate Negotiations - Downtown Hotel between Railroad Avenue, Abbey Street, First Street and Newt's Expressway, Winters, CA, Real Property Negotiator City Manager John W. Donlevy, Jr.

6:30 p.m. – Regular Meeting

AGENDA (pp 1- 4)

PLEASE NOTE – The numerical order of items on this agenda is for convenience of reference. Items may be taken out of order upon request of the Mayor or Councilmembers. Public comments time may be limited and speakers will be asked to state their name.

Roll Call

Pledge of Allegiance

Approval of Agenda

COUNCIL/STAFF COMMENTS

PUBLIC COMMENTS

At this time, any member of the public may address the City Council on matters, which are not listed on this agenda. Citizens should reserve their comments for matter listed on this agenda at the time the item is considered by the Council. An exception is made for members of the public for whom it would create a hardship to stay until their item is heard. Those individuals may address the item after the public has spoken on issues that are not listed on the agenda. Presentations may be limited to accommodate all speakers within the time available. Public comments may also be continued to later in the meeting should the time allotted for public comment expire.

CONSENT CALENDAR

All matters listed under the consent calendar are considered routine and non-controversial, require no discussion and are expected to have unanimous Council support and may be enacted by the City Council in one motion in the form listed below. There will be no separate discussion of these items. However, before the City Council votes on the motion to adopt, members of the City Council, staff, or the public may request that specific items be removed from the Consent Calendar for separate discussion and action. Items(s) removed will be discussed later in the meeting as time permits.

- A. Minutes of the Regular Meeting of the Winters City Council Held on Tuesday, February 5, 2013 (pp 5-11)
- B. Resolution 2013-05, a Resolution of the City Council of the City of Winters Receiving from the Successor Housing Agency the Annual Housing Element Progress Report to Legislative Body, Governor's Office of Planning and Research and State Department of Housing and Community Development for the Calendar Year Ending December 31, 2012 and Authorizing its Transmittal to the State Department of Housing and Community Development and the Governor's Office of Planning and Research (pp 12-23)

PRESENTATIONS

Yolo-Solano Air Quality Management District Presentation (pp 24-37)

DISCUSSION ITEMS

1. Consideration of Resolution 2013-06, a Resolution of the City Council of the City of Winters Adopting the Second Update of the Bikeway System Master Plan (pp 38-112)
2. Law Enforcement Chaplaincy Program (pp 113-114)
3. Wastewater Services Monthly Update (pp 115-121)
4. 2011-2012 Comprehensive Annual Financial Report (CAFR) (pp 122-316)

CITY OF WINTERS AS SUCCESSOR AGENCY TO THE WINTERS
COMMUNITY DEVELOPMENT AGENCY

- 1.
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CITY MANAGER REPORT

INFORMATION ONLY

1. October 2012 Treasurer Report (pp 317-324)
2. October 2012 Investment Report (pp 325-326)
3. November 2012 Treasurer Report (pp327-333)
4. November 2012 Investment Report (pp 334-335)
5. December 2012 Treasurer Report (pp 336-342)
6. December 2012 Investment Report (pp 343-344)

ADJOURNMENT

I declare under penalty of perjury that the foregoing agenda for the February 19, 2013 regular meeting of the Winters City Council was personally delivered to each Councilmember's mail boxes in City Hall and posted on the outside public bulletin board at City Hall, 318 First Street on February 14, 2013, and made available to the public during normal business hours.

Nanci G. Mills, City Clerk

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General Notes: Meeting facilities are accessible to persons with disabilities. To arrange aid or services to modify or accommodate persons with disability to participate in a public meeting, contact the City Clerk.

Staff recommendations are guidelines to the City Council. On any item, the Council may take action, which varies from that recommended by staff.

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Winters Library – 708 Railroad Avenue

City Hall – Finance Office - 318 First Street

During Council meetings – Right side as you enter the Council Chambers

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Wednesday at 10:00 a.m.

Videotapes of City Council meetings are available for review at the Winters Branch of the Yolo County Library.



Minutes of the Regular Meeting of the Winters City Council
Held on Tuesday, February 5, 2013

6:00 p.m. – Executive Session

Safe Harbor for Closed Session – Pursuant to Government Code Section 54954.5

Pursuant to Government Code Section 54957 - Public Employee Performance
Evaluation – City Attorney

Mayor Aguiar-Curry reported that there was no action taken in Executive Session.

6:30 p.m. – Regular Meeting

Mayor Aguiar-Curry called the meeting to order at 6:30 p.m.

Present: Council Members Harold Anderson, Wade Cowan, Woody Fridae, Bruce
Guelden and Mayor Cecilia Aguiar-Curry

Absent: None

Staff: City Manager John Donlevy, City Attorney John Wallace, Public Works
Superintendent Eric Lucero, Environmental Services Manager Carol
Scianna, Management Analysts Mary Jo Rodolfa and Tracy Jensen, Fire
Chief Aaron McAlister, Economical Development/Housing Programs
Manager Dan Maguire, Police Chief Sergio Gutierrez, Police Officers
Matthew Martin and Steven Moore, and Director of Financial Management
Shelly Gunby.

Police Officer Steven Moore led the Pledge of Allegiance.

Approval of Agenda: City Manager Donlevy said there were no changes to the agenda. Motion by Council Member Cowan, second by Council Member Guelden to approve the agenda. Motion carried unanimously.

COUNCIL/STAFF COMMENTS: Council Member Cowan attended the New Mayors and Council Members workshop in Sacramento on 1/16 & 1/17; with Mayor Aguiar-Curry and WJUSD Trustee Olivas viewed a presentation regarding the vision of the schools in Winters; attended the City Council Workshop at the Public Safety Facility on 1/29; attended Don Saylor's "Soup's On" in Davis, a fundraiser to benefit children, and this year's recipients included Waggoner Elementary.

Council Member Fridae added the "Soup's On" event met their goal of \$30,000 and Waggoner received a lot of funds as a result.

Council Member Anderson, along with Council Member Guelden attended the Yolo County Farm Bureau awards banquet followed by their regular meeting on 1/17, which was well-attended; attended the Citizen of the Year celebration on 1/26 and was honored to present the Theodore Winters proclamation to Wade and Kathy Cowan and the Citizen of the Year proclamation to Dan Maguire; attended the Council workshop at the Public Safety Facility on 1/29; attended the Oversight Board meeting on 2/4, where they took a big step and approved an \$11 million dollar recognized obligation payment schedule (ROPS). City Manager Donlevy then summarized the actions taken by the Oversight Board at their meeting today.

Mayor Aguiar-Curry attended the SACOG BOD meeting on 1/17 and was assigned to the Land Use and Natural Resources Committee and the Shared Services Committee; attended the LCC Mayors and New Council Members Conference on 1/16-1/17; met with Council Member Fridae's 5th grade class on 1/22 to talk about the new park and receive input from them and also attended the Planning/Council Joint Meeting to discuss the new park; on 1/24 attended the LAFCO meeting in Woodland and was elected as Chairman of the YCH Commission with Skip Davies, Mayor of Woodland as the Vice Chair. Migrant housing funding is not currently being funded at the Davis and Madison locations. YCH will cover initial costs with the hopes that the Feds will get the money and also discussed the Housing Choice Voucher Program Payment Standards and the Reorganization of Staff. On 1/24, also attended a Ten Year Plan Commission meeting, where a retreat with the commission and all of the HPAC programs is being planned, and attended Congressman Garamendi's Open House in Davis; on 1/29, met with EDLAC and community members regarding services that the city offers, attended the joint meeting with LAFCO and Yolo Board of Supervisors to take comment from SACOG regarding Shared Services, met with School Board Member Olivas to discuss shared services, housing, and needs of the school district, and attended the Council Goal Setting workshop; on 1/31, attended Supervisor Saylor's Soup's On; attended the Interview Process and YCH for a new Finance Director on 2/4; attended a meeting with landowners, Council Member Cowan and City Manager Donlevy at 723 Railroad on 1/5.

Mayor Aguiar-Curry requested that City Police Chief and YCH meet to develop a MOU regarding services etc. for El Rio Villa and a reminder that Yolo Leaders meeting will be on Feb 27, 4-6pm at the Yolo County Office of Education. A thank you to Rebecca Fridae and the WFOL for sponsoring the Trivia Contest and a thank you to the Lions Club for the on-going support of the Blood Bank. The Lions Club is looking for more members and if you're looking to join a group, they would love participation. Thank you to the Chamber for recognizing community members at the Annual Citizen of the Year celebration, the Fire Department Fish Fry is on 2/15, and the PTA is having a Technology Night in Feb to showcase the chrome books that the children are using, compliments from Yocha DeHe Tribal Council

PUBLIC COMMENTS: Lisa Baker, Executive Director at Yolo County Housing/El Rio Villa, congratulated Mayor Aguiar-Curry for being voted Chairman of the Board of Commissioners of El Rio Villa. To thank the City of Winters as one of their partners, Ms. Baker distributed 2013 calendars to Council and staff, which were created by Yolo County Housing staff members. Mayor Aguiar-Curry said Yolo County Housing previously had no partners and now has 72 current partnerships and has received three national awards.

CONSENT CALENDAR

- A. Minutes of the Regular Meeting of the Winters City Council Held on Tuesday, January 15, 2013
- B. Minutes of the Joint Workshop of the Winters City Council and Winters Planning Commission Held on Tuesday, January 22, 2013
- C. Minutes of the Workshop of the Winters City Council Held on Tuesday, January 29, 2013
- D. Approval of a Maintenance Agreement for Road Improvements with Vintage Paving

City Manager Donlevy gave an overview. Council Member Anderson requested the minutes of the 1/15/13 City Council meeting be corrected to reflect that he recused himself and did not participate in any discussions regarding the hotel project during Executive Session. Motion by Council Member Fridae, second by Council Member Cowan to approve the Consent Calendar with the noted correction. Motion carried unanimously.

PRESENTATIONS

Police Chief Sergio Gutierrez introduced Officer Steven Moore, who was hired on January 14, 2013 and will complete his FTO at the end of April. Officer Moore was then sworn in by City Attorney John Wallace and had his police badge pinned on by his wife, Erin.

Police Chief Sergio Gutierrez introduced the 2012 Officer of the Year Matthew Martin, who was nominated for this award by his fellow officers. Matt came to the City of Winters from the Yolo County DA's office, where his father, Pete Martin, is the retired chief investigator. Matt's knowledge of technology, his assistance with the in-car computer and camera systems, his positive and take-charge attitude, his problem solving and offer of support and assistance to his co-workers is beneficial to the entire department. Officer Martin introduced his family and thanked family, friends and co-workers for attending.

DISCUSSION ITEMS

1. Public Hearing to Consider a CEQA Exemption for the Winters Bikeway System Master Plan Update for all Class II Bikeways Listed in the Current Proposed Update

City Attorney Wallace gave an overview and said the public hearing tonight covers only the CEQA exemption for Class II Bikeways. A public hearing at the next City Council meeting will be heard on the entire Bikeway System Master Plan Update.

Mayor Aguiar-Curry opened the public hearing at 7:12 p.m. and closed the public hearing at 7:12 p.m. with no comment. Motion by Council Member Guelden, second by Council Member Fridae to approve the CEQA exemption for the Winters Bikeway System Master Plan update for all Class II bikeways. Motion carried unanimously.

2. Contracts with Solano County Water Agency (SCWA) and BSK Associates for services provided to transplant Elderberry Bushes in preparation for Winters Rd/ Railroad Ave Bridge Replacement at Putah Creek Project (Car Bridge Project)

Environmental Services Manager Carol Scianna gave an overview. Due to the short dormant period (November to mid-February), Solano County Water Agency has already transplanted twelve elderberry bushes into the City's Conservation Easement, thus allowing the bridge construction project to move forward this year. The Department of Fish and Wildlife required engineers to be present during transplanting, which resulted in the contract with BSK Associates. Sacramento Valley Conservancy is also assisting with the project. The late confirmation of funding and the need to complete the transplant of the elderberry bushes while they were dormant did not allow for sufficient time to bring the contracts before Council for approval.

Council Member Guelden asked if each elderberry bush had an identification marker with a sensing device. Ms. Scianna said yes, the bushes provide GPS coordinates for accountability purposes and said a 70% success rate is needed. The bushes are currently dormant, but the bushes transplanted last year don't look much better although they have survived. Council Member Guelden asked if any elderberry beetles have

been found in the healthy bushes and City Manager Donlevy confirmed the beetles actually live in dead parts of the bushes. Council Member Cowan confirmed the amounts of the contracts, \$10,000 to transplant and \$16,000 to watch. Council Member Guelden asked if there was money in an escrow account to care for the plants. Ms. Scianna confirmed that \$241,000 was being held by the City and \$80,000 was being held by Sacramento Valley Conservancy. City Attorney Wallace said there is a federal lawsuit pending and based on scientific evidence, the elderberry beetle is not to be on an endangered species list. The comment period has been extended and the State of California has not yet responded. Ms. Scianna said they are a protected species in California only.

Council Member Fridae said the City's refusal to pay for these contracts puts the entire bridge project in jeopardy. Council Member Anderson agreed and said the reason the City moved ahead was to get the bridge project going this year. Mayor Aguiar-Curry added the cost of delaying the project would be phenomenal.

Motion by Council Member Fridae, second by Council Member Anderson to approve the contracts with Solano County Water Agency (SCWA) and BSK Associates for services provided to transplant elderberry bushes in preparation for the Winters Road/ Railroad Avenue Bridge Replacement Project at Putah Creek Project (Car Bridge Project). Motion carried unanimously.

3. Ambulance Company Leases/Agreements – Public Safety Facility

Fire Chief McAlister gave an overview and reported that Winters currently has two ambulance companies servicing the city, AMR Ambulance and Medic Ambulance, which puts ambulance crews into the fire station 24/7. This has been a good addition to the fire personnel and has improved performance in the field. The lease agreements with AMR Ambulance and Medic Ambulance being presented to Council tonight will be on a month-to-month basis and later this year, Yolo County will be bringing the regulatory arm of Emergency Medical Services back within Yolo County, which will lead to a Request for Proposal process. Council Member Anderson and the entire Council thanked Chief McAlister for doing a great job.

Motion by Council Member Fridae, second by Council Member Cowan to adopt Resolution 2013-04 authorizing the City Manager to execute the lease agreements with Medic Ambulance and American Medical Response (AMR) and for the use of a bay and other space at the Public Safety Facility providing total rent to the City in the amount of \$400 monthly to the City General Fund. Motion carried with the following vote:

AYES: Council Members Anderson, Cowan, Fridae, Guelden, Mayor Aguiar-Curry
NOES: None
ABSENT: None
ABSTAN: None

4. Strategic Planning Goals

Based on the Strategic Goal Setting Workshop held on January 29th, Council has listed their priorities and are looking at dates to schedule workshops, which will be open to the public. Council Member Fridae said Economic Development is the lynchpin and reaching a common understanding and approach will allow for the rest to follow suit, which was agreed on by Council. Mayor Aguiar-Curry said housing should be next. Council Member Anderson said if housing is addressed, the SACOG Blueprint principles should be included to verify that we're following them and added that this could be addressed during Economic Development or Housing. Mayor Aguiar-Curry said it will be addressed under Economic Development for now. City Manager Donlevy reminded everyone that a couple of years ago, the City of Winters received the SACOG Blueprint Excellence Award and added that he would provide a diagram of the overlay.

Following discussion and the synchronization of calendars, Council agreed to hold the Economic Development Workshop on 2/20 and the Housing Workshop on 3/12, both of which are scheduled to begin at 6:00 pm at the Public Safety Facility. Council Member Anderson requested the SACOG Blueprints and roundabouts be placed on the Economic Development agenda. Mayor Curry asked that both workshops are publicly noticed, requested that the Economic Development Advisory Committee and the Planning Commission be invited, and indicated the meetings are open to the public.

In preparation of the scheduled workshops, City Manager Donlevy said he would include the EDAC's guidelines and recommendations into the key economic development concepts.

CITY OF WINTERS AS SUCCESSOR AGENCY TO THE WINTERS COMMUNITY DEVELOPMENT AGENCY

1.

CITY MANAGER REPORT: City Manager Donlevy said the City may receive a letter tomorrow from LEMSA and we'll be happy then.

ADJOURNMENT: Mayor Aguiar-Curry adjourned the meeting back into Executive Session at 7:40 p.m. City Manager Donlevy reported the Executive Session was adjourned at 8:39 p.m. and said there was no action taken.

Cecilia Aguiar-Curry, MAYOR

ATTEST:

Nanci G. Mills, City Clerk



**CITY COUNCIL
STAFF REPORT**

TO: Honorable Mayor and Council members
DATE: February 19, 2013
THROUGH: John W. Donlevy, Jr., City Manager 
FROM: Dan Maguire, Economic Development and Housing Manager 
SUBJECT: Resolution 2013-05 of the City Council of the City of the City of Winters Receiving from the Successor Housing Agency the Annual Housing Element Progress Report to Legislative Body, Governor's Office of Planning and Research and State Department of Housing and Community Development Department for the Calendar Year Ending December 31, 2012 and Authorizing its Submittal

RECOMMENDATIONS:

Approve Resolution 2013-05 authorizing submittal of the Annual Housing Element Progress Report for the Calendar Year ending December 31, 2012 to Legislative Body and direct staff to submit the Annual Report to the State Department of Housing and Community Development and the Governor's Office of Planning and Research.

BACKGROUND:

Government Code Section 65400 establishes the requirement that each city, county, or city and county planning agency prepare an annual report on the housing element of the general plan and progress in its implementation using forms and definitions adopted by the Department of Housing and Community Development. The forms are to be used for reporting on the status of the housing element and implements Sections 6200, 6201, and 6203 of the Department of Housing and Community Development California Code of Regulations, Title 25, Division 1, Chapter 6.5.

FISCAL IMPACTS:

None by this action

ATTACHMENTS:

Resolution 2013-05
2012 Housing Element Progress Report

RESOLUTION No. 2013-05

A RESOLUTION OF THE SUCCESSOR HOUSING AGENCY OF THE CITY OF WINTERS SUBMITTING THE ANNUAL HOUSING ELEMENT PROGRESS REPORT FOR THE CALENDAR YEAR ENDING DECEMBER 31, 2012 TO THE CITY COUNCIL OF WINTERS

WHEREAS, Section 65400 of Government Code of the State of California requires that each city within the State of California present an annual report to its legislative body; and

WHEREAS, the Successor Housing Agency of the City of Winters has prepared the 2012 Annual Report containing performance implementation and goal progress information and has submitted it to the City Council.

NOW, THEREFORE, BE IT RESOLVED by the Successor Housing Agency of the City of Winters that it has submitted the Annual Housing Element Progress Report for the Calendar Year ending December 31, 2012 to the City Council of the City of Winters.

PASSED AND ADOPTED THIS 19th DAY OF FEBRUARY, 2013, BY THE FOLLOWING VOTE:

AYES: Council
NOES: None
ABSTAIN: None
ABSENT: None

Cecilia Aguiar-Curry, MAYOR

ATTEST:

Nanci G. Mills, CITY CLERK

**Department of Housing and
Community Development**

ANNUAL HOUSING ELEMENT PROGRESS REPORT

City or County Name: Winters

Mailing Address: 318 First Street
Winters, CA 95694

Contact Person: Dan Maguire Title: Economic Development
and Housing Manager

Phone: 530-794-6718 FAX: 530-795-4935 E-mail: daniel.maguire@
cityofwinters.org

Reporting Period by Calendar Year: from 1/1/2012 to 12/31/2012

These forms and tables, (see sample – next page) must be submitted to HCD and the Governor's Office of Planning and Research (OPR) on or before April 1, of each year for the prior calendar year; submit separate reports directly to both HCD and OPR (Government Code Section 65400) at the addresses listed below:

Department of Housing and Community Development
Division of Housing Policy Development
P.O. Box 952053
Sacramento, CA 94252-2053

-and-

Governor's Office of Planning and Research
P.O. Box 3044
Sacramento, CA 95812-3044

ANNUAL ELEMENT PROGRESS REPORT Housing Element Implementation (CCR Title 25 §6202)

Jurisdiction Winters
Reporting Period Date 1/1/2012 - 12/31/2012

**Table A2
Annual Building Activity Report Summary - Units Rehabilitated, Preserved and Acquired pursuant to GC Section 65583.1(c)(1)**

Please note: Units may only be credited to the table below when a jurisdiction has included a program that its housing element to rehabilitate, preserve or acquire units to accommodate a portion of its RHNA which meet the specific criteria as outlined in GC Section 65583.1(c)(1)

Activity Type	Affordability by Household Income	(4) The Description should adequately document how each unit complies with subsection (c)(7) of Government Code Section 65583.1
(1) Rehabilitation Activity	0	
(2) Preservation of Units At-Risk	0	
(3) Acquisition of Units	0	
(5) Total Units by Income	0 0 0 0	

* Note: This field is voluntary

**Table A3
Annual Building Activity Report Summary for Above Moderate-Income Units
(not including those units reported on Table A)**

No. of Units Permitted for Moderate	1. Single Family	2. 2 - 4 Units	3. 5+ Units	4. Second Unit	5. Mobile Homes	6. Total	7. Number of Infill units*
No. of Units Permitted for Above Moderate						0	

* Note: This field is voluntary

ANNUAL ELEMENT PROGRESS REPORT

Housing Element Implementation

(CCR Title 25 §6202)

Jurisdiction: Winters
 Reporting Period: Date 1/1/2012 - 12/31/2012

Table B
Regional Housing Needs Allocation Progress
Permitted Units Issued by Affordability

Enter Calendar Year starting with the first year of the RHNA allocation period. See Example:		2006		2007		2008		2009		2010		2011		2012		2013		Total Units to Date (all years)	Total Remaining RHNA by Income Level
Income Level	RHNA Allocation by Income Level	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15			
Very Low	Dead	34	0	0	0	38	0	0	0	0	0	0	0	0	0	0	0	72	24
	Restricted Non-dead restricted	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Low	Dead	0	0	0	0	35	0	0	0	0	0	0	0	0	0	0	0	35	29
	Restricted Non-dead restricted	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Moderate	Dead	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	67
	Restricted Non-dead restricted	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	
Above Moderate		2	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5	170
Total RHNA by COG: Enter allocation number:		403								74								113	290
Total Units		36		3		0		0		74		0		0		0		113	290

Note: units serving extremely low-income households are included in the very low-income permitted units totals.

ANNUAL ELEMENT PROGRESS REPORT
Housing Element Implementation
(CCR Title 25 §6202)

Jurisdiction	Winters
Reporting Period	Date 1/1/2012 - 12/31/2012

General Comments:

ANNUAL ELEMENT PROGRESS REPORT

Jurisdiction

Winters, CA

Reporting Period

1/1/2012 - 12/31/2012

Table C

Name of Program	Objective	Timeframe in HE	Status of Program Implementation
II.1 Affordable Housing Steering	maintain committee	ongoing	committee is active
II.2 Inclusionary Housing Ordinance	continue implementation	ongoing	no development triggering inclusionary requirement
II.3 Zoning Ordinance	revise re: density bonus	Jun-09	completed - Ordinance 2012-09 adopted on January 15, 2013
II.4 Zoning Ordinance	revise re: secondary units	Dec-09	completed - Ordinance 2011-10 adopted on December 6, 2011
II.5 Zoning Ordinance	revise re: manufactured & factory built houses	Jun-09	completed - Ordinance 2011-09 adopted on December 6, 2011
II.6 Duplex Construction	promote construction of	ongoing	N/A - no development
II.7 Zoning Ordinance	revise to permit year round emergency shelters	Jun-09	completed - Ordinance 2011-08 adopted on December 6, 2011
II.8 Encourage development in upper density range	provide financial & non financial incentives	ongoing	Orchard Village development was in the upper density range

ANNUAL ELEMENT PROGRESS REPORT

Jurisdiction	Winters, CA			
Reporting Period	1/1/2012 - 12/31/2012			
	Table C - Page 2			
	Name of Program	Objective	Timeframe in HE	Status of Program Implementation
II.9	State and Federal Funding to support new affordable housing	assist developers with funds and pursue state & federal	ongoing	Redevelopment Agency submitted HOME and CDBG applications in support of Orchard Village development
II.10	Housing Rehabilitation	continue implementation of housing rehab program & revise as needed	ongoing	Program on hold due to lack of funding (lack of loanable Redevelopment funds) goal to revise guidelines in 2013
II.12	Affordable Housing Production	Update AHPP	Sep-08	in compliance - no development
II.13	Energy Conservation & Solar Use	promote energy conservation	ongoing	City promoted availability of Energy Upgrade California Program
II.14	Housing Voucher rental assistance	continue to cooperate with Yolo Housing on voucher program	ongoing	achieved
II.15	Homeless Services	Continue agreement with Yolo HPAC to provide homeless services	ongoing	approved Homeless Services Coordination Project Agreement on August 4th, 2009

ANNUAL ELEMENT PROGRESS REPORT

Jurisdiction

Winters, CA

Reporting Period

1/1/2012 - 12/31/2012

Table C - Page 3

Name of Program	Objective	Timeframe in HE	Status of Program Implementation
II.16 Equal Opportunity	promote Equal Opportunity	ongoing	achieved
II.17 Local Builders	require 10% of lots to be marketed to local builders	ongoing	no building activity
II.18 At Risk Developments	assist non profit developers on at risk developments	ongoing	achieved creation of database, Agency authorized funding for Almondwood apartments (39 unit acquisition rehab)
II.19 Development Review Committee ("DRC")	Convene DRC to expedite processing and approval of projects	ongoing	committee convened to assist on Orchard Village residential project
II.20 In Lieu Fee Ordinance	Revise In Lieu Fee	Dec-08	not completed - revised goal to complete in 2013
II.21 Universal Design Features	Require new residential subdivisions to incorporate	Dec-08	achieved - included in all existing Development agreements

ANNUAL ELEMENT PROGRESS REPORT

Jurisdiction

Winters, CA

Reporting Period

1/1/2012 - 12/31/2012

Table C - Page 4

Name of Program	Objective	Timeframe in HE	Status of Program Implementation
II.22 Homeowner Counseling	Provide pre- & post-purchase counseling	Jun-09	achieved - in contract with NeighborWorks Sacramento to provide services
II.23 Zoning Ordinance	Revise re: transitional and supportive housing	Jun-09	completed - Ordinance 2012-08 adopted on January 15, 2013
II.24 Zoning Ordinance	Revise re: SRO's	Jun-09	completed - Ordinance 2011-07 adopted on December 6, 2011
II.25 Zoning Ordinance	Revise re: Farmworker Housing by Right	Ongoing	completed - Ordinance 2012-08 adopted on January 15, 2013

Yolo-Solano Air Quality Management District

Report to Winters City Council
February 19, 2013

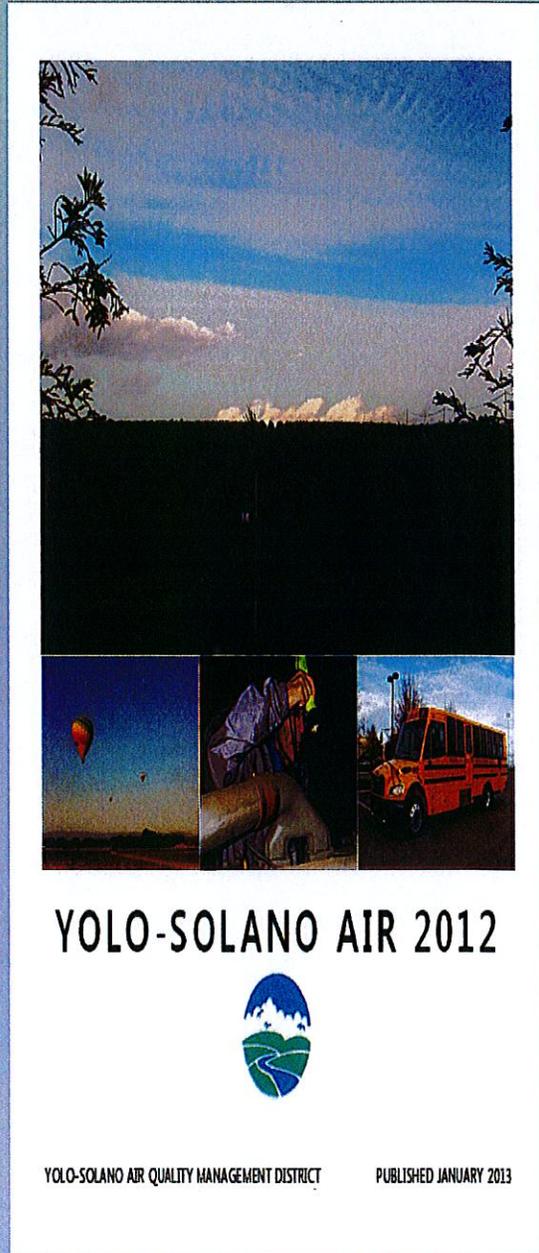
Mat Ehrhardt, P.E.

Air Pollution Control Officer/Executive Director



Yolo-Solano Air 2012

- Highlights District's 2012 work
- Looks ahead to 2013
- Aimed at education and transparency
- Available online at ysaqmd.org/reports



Background



Mission

- To protect human health and property from the adverse effects of air pollution.

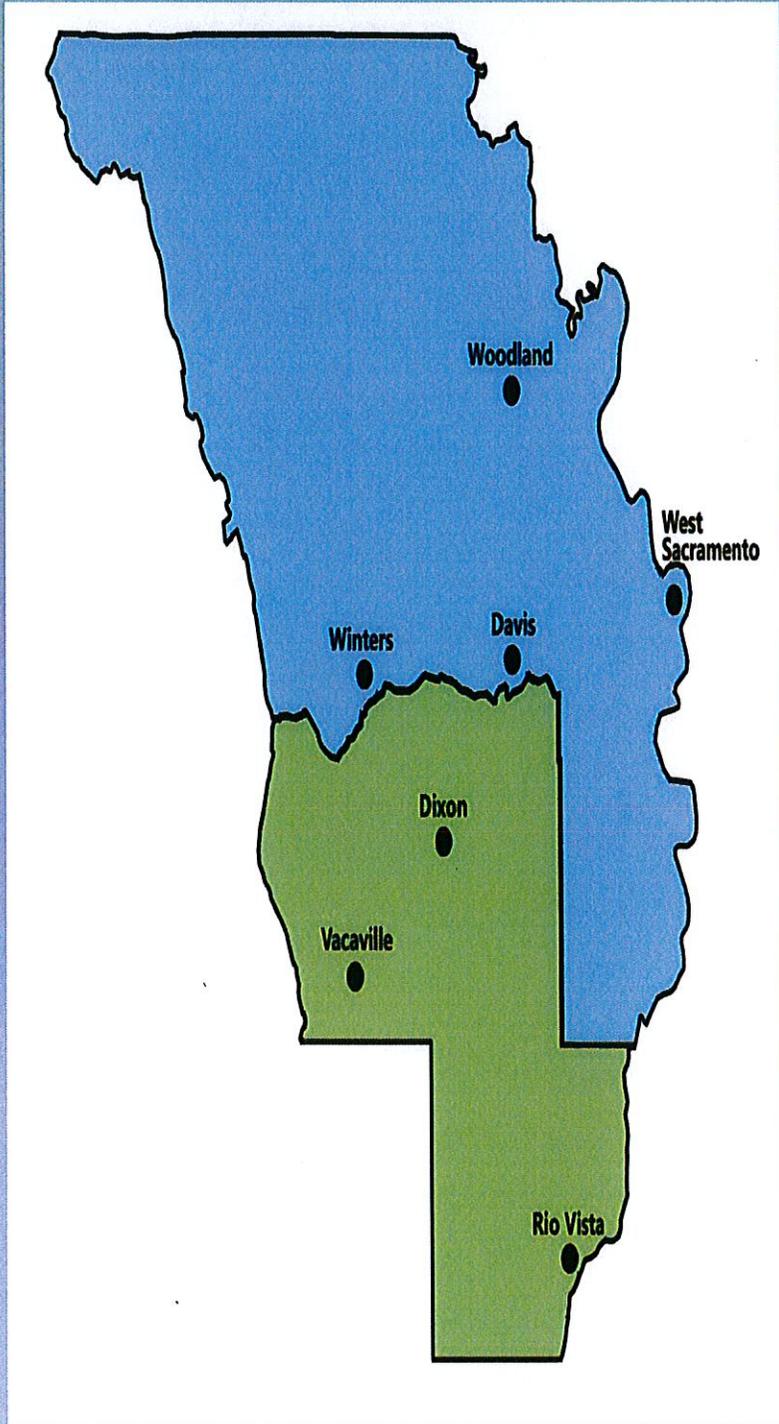
Formation

- Created in 1971 by MOU between Solano and Yolo Counties.

Budget

- \$6.2 million in 2012-13

District Map



Board of Directors



- Yolo County Board of Supervisors (4)
- Solano County Board of Supervisors (3)
- City Councils (1 each)
 - Woodland
 - West Sacramento
 - Winters
 - Davis
 - Dixon
 - Rio Vista
 - Vacaville

The Regulatory Structure

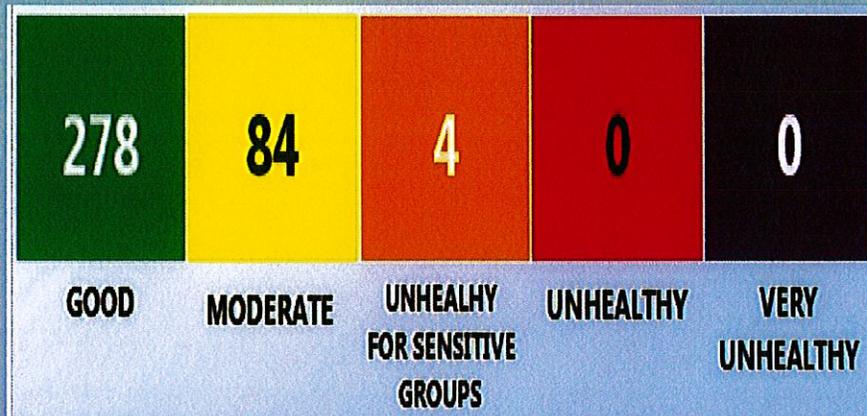


U.S.
Environmental
Protection Agency

California Air
Resources Board

Air districts

How was our air in 2012?



Air Quality Index: A scale to quickly, clearly communicate potential health risks of current and forecasted air pollution levels.

Good: no health effects

Moderate: no health effects except in rare cases of highly sensitive groups

Unhealthy for Sensitive Groups: prolonged exposure among sensitive groups discouraged

Unhealthy: prolonged exposure discouraged among all groups

Very Unhealthy: Outdoor activities should be restricted

Current and forecasted AQI available on ysaqmd.org

What we do



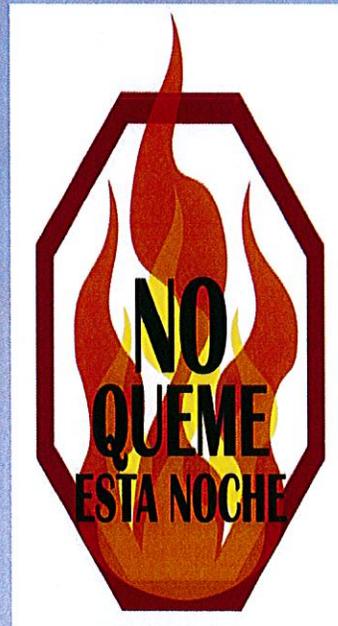
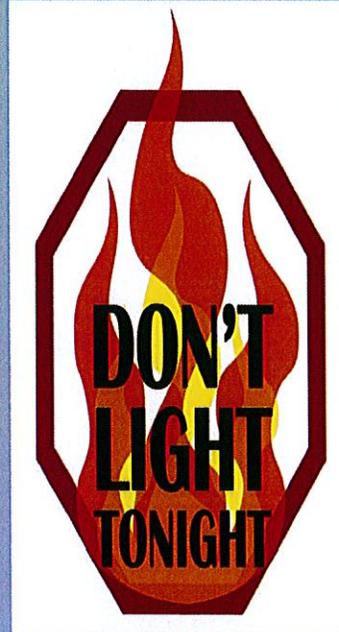
- Limit emissions from stationary sources
 - Permit program: 1,627 current active permits
 - Sources inspected annually; emergency generators inspected biennially



What we do



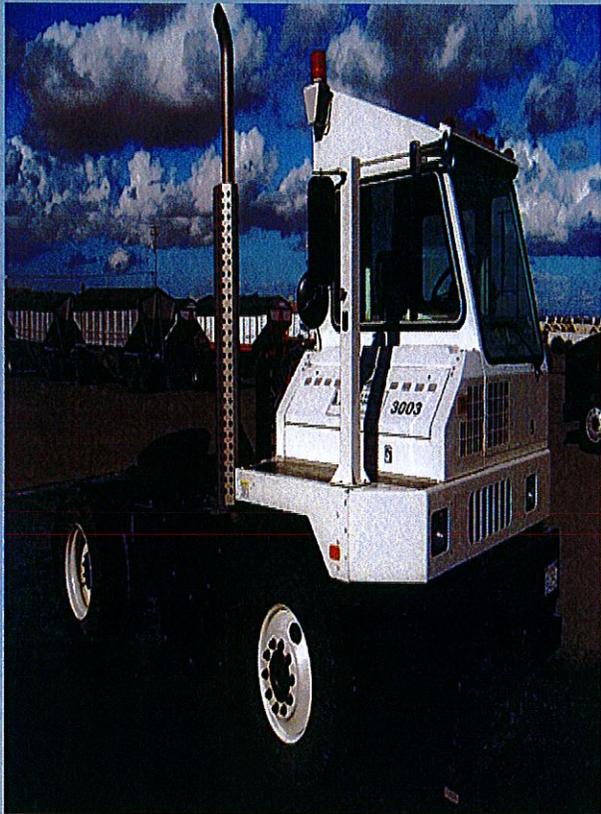
- Manage burning
 - **Agricultural burn programs**
 - Prunings, fields
 - **Don't Light Tonight:** voluntary wood smoke curtailment
 - 38 DLT advisories in 2011-12 season



What we do



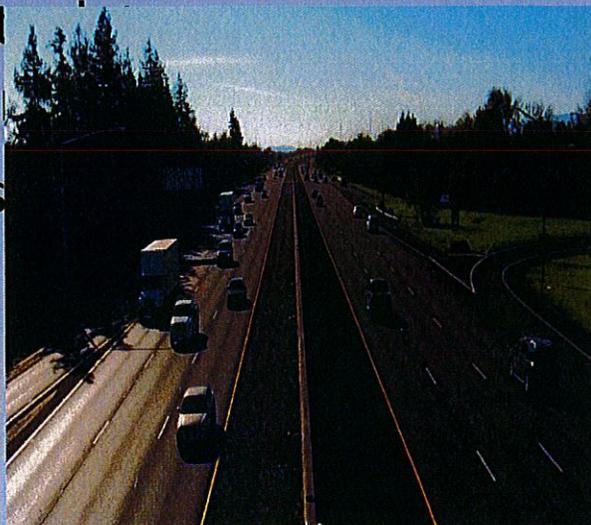
- Provide incentives for cleaner technology
 - **Clean Air Funds:** \$300,000 in 2012
 - **Carl Moyer program:** \$17 million in 2012
 - **Lawn Mower Exchange:** 92 mowers in 2012



What we do



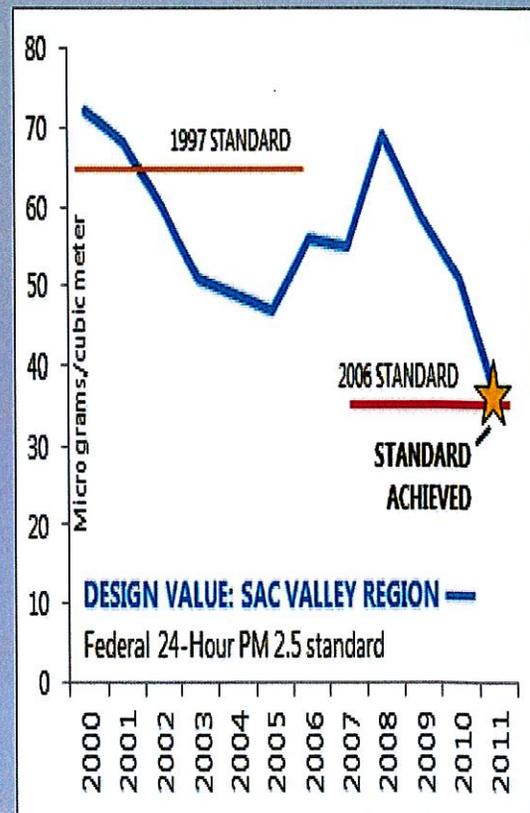
- Educate the public about air quality
 - Newsletters: *Air Aware* (general) and *Clean Air Classrooms* (educators)
 - Spare The Air: peak smog reduction
 - Don't Light Tonight: peak wood smoke/PM 2.5 reduction
 - Real-time air quality and forecast subscription
 - Community events



2012 Achievements



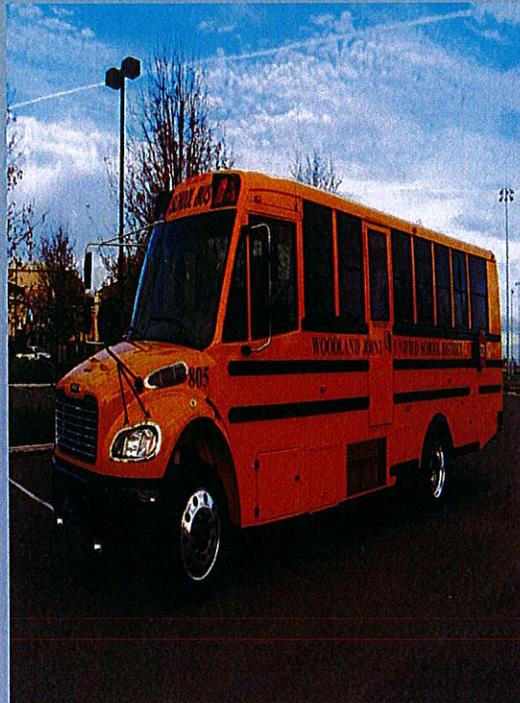
- Reached federal fine particulate pollution standard
 - Part of the Sacramento Federal Non-Attainment Area
 - Standard has been reached; awaiting EPA determination
 - Will lessen burden on local governments and businesses if attainment is maintained



2012 Achievements



- Clean School Bus Program
 - All eligible school bus retrofits and replacements funded in 2012
 - 63 buses retrofitted
 - 16 buses replaced





ysaqmd.org



CITY COUNCIL
STAFF REPORT

TO: Honorable Mayor and Council Members
DATE: February 26, 2013
THROUGH: John W. Donlevy, Jr., City Manager *JWD*
FROM: Maricela Salazar, Intern
And Frederik Zavala-Lambers, Intern
SUBJECT: Consideration of Resolution 2013-06, a Resolution of the City Council of the City of Winters Adopting the Second Update of the Bikeway System Master Plan

RECOMMENDATION: Staff recommends that the City Council take the following actions; 1) Receive the staff report; and 2) adopt Resolution 2013-06 A Resolution of the City Council of the City of Winters Adopting the Second Update of the Bikeway System Master Plan.

BACKGROUND: A draft of the second update Bikeway System Master Plan came before the Council for review and comments at its January 15, 2013 meeting. On January 22, 2013 the Winters Planning Commission reviewed a draft of the second update and recommended that it go before the City Council for approval. On February 5, 2013, the City Council held a noticed public hearing to consider a CEQA exemption for the Winters Bikeway System Master Plan Update for all Class II Bikeways listed in the currently proposed update. The Council approved the CEQA exemption and a Notice of Exemption was prepared, signed and filed with the County of Yolo and the Office of Planning and Research (Attachment A).

The City of Winters supports the use of bikeways for commuting and recreational purposes and recognizes the benefits of bikeways for reducing air emissions. The Bikeway System Master Plan currently in place was adopted November 19, 2002 as an update to the 1998 plan. Several projects in the plan have been completed and it is necessary to again update the plan in order to reflect the completed projects, add proposed projects and provide current community information. This second update is also required for the City to be eligible for future project funding.

The second update of the plan (Attachment B) removes references to completed projects, adds current and future projects, community information and census data. Also incorporated in the second update is already performed research and public outreach from other plans the City has

adopted including the City of Winters Complete Streets- Grant Avenue Corridor Plan and the Putah Creek Park Master Plan where bike and pedestrian lane improvements were specifically identified. Improvements range from Class I trails to improved lane markings. From these plans a list was generated that outlined projects relating to the bikeway system in Winters, called the "SACOG project list."

RECOMMENDATION: Staff recommends that the City Council adopt Resolution 2013-06 a Resolution of the City Council of the City of Winters Adopting the Second Update of the Bikeway System Master Plan.

ATTACHMENTS:

- A. Notice of Exemption
- B. Second Update of the Bikeway System Master Plan

**CITY COUNCIL
RESOLUTION NO. 2013-06**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WINTERS
ADOPTING THE SECOND UPDATE OF THE BIKEWAY SYSTEM MASTER PLAN**

WHEREAS, the City of Winters supports the use of bikeways for commuting and recreational purposes and recognizes the benefits of bikeways for reducing air emissions; and

WHEREAS, the City's General Plan (Implementation Policy III.10) calls for the preparation of a bicycle master plan and the current Bikeway System Master Plan (BSMP) was adopted by the City in 1998 with a certified and approved negative declaration; and

WHEREAS, the City Council subsequently adopted the first update of the Bikeway System Master Plan in 2002 to reflect completed projects and add additional projects; and

WHEREAS, the second update of the Bikeway System Master Plan reflects bikeway projects that have been completed since 2002 and lists new projects; and

WHEREAS, the City Council noticed a public hearing on the BSMP Update to consider a CEQA exemption for the Bikeway System Master Plan Update for all Class II bikeways listed in the current proposed update, and on February 5, 2013 conducted said hearing, and closed the public hearing after receipt of the staff report, and no written correspondence nor public comments were received; and

WHEREAS, the completed Notice of Exemption is attached as Attachment A;

NOW, THEREFORE BE IT RESOLVED that the City Council of the City of Winters adopt the second update of the Bikeway System Master Plan.

PASSED AND ADOPTED at a regular meeting of the Winters City Council, County of Yolo, State of California, on the 19th day of February, 2013, by the following roll call vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

Cecilia Aguiar Curry, MAYOR

ATTEST:

Nanci G. Mills, CITY CLERK

Notice of Exemption

Appendix E

To: Office of Planning and Research
P.O. Box 3044, Room 113
Sacramento, CA 95812-3044
County Clerk
County of: Yolo
725 Court Street
Woodland, CA 95695

From: (Public Agency): City of Winters
318 First Street
Winters, CA 95694
(Address)

Project Title: City of Winters

Project Applicant: City of Winters

Project Location - Specific:
Streets in Winters, California

Project Location - City: Winters Project Location - County: Yolo

Description of Nature, Purpose and Beneficiaries of Project:
This is an update of the City's Bikeway Master Plan. This Exemption is for the Class II Bikeways described in the Plan Update

Name of Public Agency Approving Project: City of Winters

Name of Person or Agency Carrying Out Project: City of Winters

- Exempt Status: (check one):
- Ministerial (Sec. 21080(b)(1); 15268);
 - Declared Emergency (Sec. 21080(b)(3); 15269(a));
 - Emergency Project (Sec. 21080(b)(4); 15269(b)(c));
 - Categorical Exemption. State type and section number: _____
 - Statutory Exemptions. State code number: 21080.38

Reasons why project is exempt:
Exemption is for the part of the plan update containing Class II Bikeways.

Lead Agency:
Contact Person: Mary Jo Rodolfa Area Code/Telephone/Extension: 5307954910, 111

If filed by applicant:
1. Attach certified document of exemption finding.
2. Has a Notice of Exemption been filed by the public agency approving the project? Yes No

Signature: [Signature] Date: 2-6-2013 Title: City Attorney

Signed by Lead Agency Signed by Applicant

Authority cited: Sections 21083 and 21110, Public Resources Code.
Reference: Sections 21108, 21152, and 21152.1, Public Resources Code. Date Received for filing at OPR: _____

City of Winters
BIKEWAY SYSTEM MASTER PLAN

January 2013



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EXECUTIVE SUMMARY

The purpose of this plan is to formulate a long-range, comprehensive, and consistent policy guide for creating a city-wide connected bikeway network that tends to the needs of its various users in a convenient, safe and inviting way. This update seeks to incorporate the work that has already been done through studies, plans and other city documents to enhance the bicycle system, as well as lists current priorities for bicycle facility development. This is not a binding document; however, by updating the information and projects in this plan to comply with Section 891.2 of the California Streets and Highways Code, the City would be eligible to apply for State Bicycle Transportation Account funds. Also, by coordinating the plan with relevant city plans, the Yolo County Bicycle Transportation Plan and the Sacramento Area Council of Governments Regional Bicycle, Pedestrians and Trails Master Plan, the City will be applicable for Bicycle and Pedestrian funding through SACOG in the years to come.

This plan provides a list of potential projects that create a network of bicycle routes that will encourage and promote bicycling. It references prior planning and environmental work for the list of “Priority Projects” (see Section 1.2). Because no funding has been programmed for these proposed projects, this plan does not include funding sources or construction schedules for individual projects. Master plans such as this one do not require environmental review through CEQA; such review will happen at the individual project level. Required documents that apply to the list of prioritized projects can be found in the appendix.

Finally, this plan includes public review information and community concerns and suggestions that will be used as supporting documentation for this plan. The overall goal is to identify conceptual projects that will increase bicycle ridership by enhancing the safety of routes, comfort of users, and convenience of bicycle facilities.

SECTION 1: INTRODUCTION

The City of Winters is an ideal candidate to stand out as a bicycle-friendly community. The city is flat and relatively small, surrounded by scenic agricultural fields of the western Sacramento Valley and crossed by Putah Creek flowing from nearby Lake Berryessa. The setting allows for many bicycling opportunities for residents and visitors alike– from students bicycling to and from local Waggoner Elementary School to regional visitors passing through town on long bicycle rides.

Enhancing the City’s bicycle network will increase the safety and convenience for bicyclists in Winters. The small size of the city is conducive to utilitarian bicycle trips, which can be a convenient and healthy (not to mention fun) alternative to automobile use. Winters’ location near Sacramento and Davis and at the gateway of the Coast Range makes it a regional destination for recreational bicyclists. With a wide range of potential bicycle users, safe, convenient and well-designed bicycle facilities will make a significant and multifaceted impact on community vitality.

The City of Winters recognizes its ability to serve its community and the surrounding areas of Yolo County by creating a well-planned bikeway system. Adoption of this Master Plan for a citywide bikeway network is an opportunity to enhance the livability of the community by developing attractive and people-scale streetscapes, by encouraging health and activity (both physical and economic) by planning for walking and bicycling, and by safely integrating all modes of transportation.

1.1 Why should Winters have a Bikeway System Master Plan?

The purpose of this Bikeway System Master Plan update is to present a comprehensive compilation of the City’s work in community outreach and feasibility studies. Furthermore, it provides an inventory and analysis of the current and future needs for bicycle infrastructure.

The Bikeway System Master Plan highlights the missing links to a complete bicycle network. It identifies and prioritizes the projects that would fill these gaps, ultimately creating a safe and low-stress bicycle network. A robust bicycle network for Winters residents and visitors provides multifaceted benefits by relieving traffic congestion, improving air quality and increasing physical activity and health while supporting local economic growth.

To better understand the interests of its residents, City staff has assessed the needs and visions of Winters community members. One such example is the Grant Avenue/ State Road (SR 128/ Russell Blvd. - Complete Streets Concept Plan completed in December of 2010. The purpose of this project is to “improve safety, character, access and mobility along the corridor for all modes of travel” and represents an opportunity to implement one of Caltrans’ newest policies, DD-64-R1, the Complete Streets Policy Act of 2008. The goal of the Complete Streets concept is to provide safe and comfortable access for all travel modes. The Bikeway System Master Plans complements the Grant Ave/ SR 128/ Russell Blvd. – Complete Streets Concept Plan by supporting the identified projects. The Complete Streets Concept Plan encourages enhanced

Winters Bikeway System Master Plan

bicycle and pedestrian safety through contiguous sidewalks and Class I and Class II bicycle facilities to provide for safe and convenient travel for all modes. The Complete Streets Concept Plan suggested the city conduct a traffic analysis to evaluate the potential transportation impacts of modifying the corridor to reflect the plan’s findings.

In March 2012, the Winters I-505/Grant Avenue Planning Area Traffic Analysis was completed, by Fehr and Peers Transportation Consultants, which covered a project area totaling 140.1 acres in the eastern area of the City of Winters, the north and south sides of SR 128/ Grant Avenue and the west side of and adjoining I-505. This was a long range study of 10 to 20 years that assessed environmental clearance of potential development projects. Much of the land alongside SR 128/Grant Avenue has yet to be developed. This presents an opportunity for the City of Winters to assess future needs and account for anticipated traffic flows.

It is the responsibility of the Bikeway System Master Plan to incorporate long-term planning that reflects future needs of the Winters community. By incorporating the findings of the 2012 Traffic Analysis and the Complete Streets Concept Plan, this plan continues to support the development of a bikeway system that provides for connectivity and fluidity for all modes of traffic and creates a safe and inviting bikeway system to support long term use and a logical alternative to taking a drive to downtown or other activity centers.

1.2 Priority Projects

**Table 1:
Snapshot of Priority Projects**

Bike/ Pedestrian Upgrade	SR 128/Grant Ave. from Railroad Ave. to East Main Street	City of Winters Complete Streets- Grant Ave. Corridor Plan	\$60,000
Bike/ Pedestrian Upgrade	SR 128 from East Main Street and the I-505 interchange- Class I/II bike lanes and pedestrian facilities	City of Winters Complete Streets- Grant Ave. Corridor Plan	\$50,000
Bike/ Pedestrian Upgrade	SR 128 from the I-505 Interchange to El Rio Villa – Yolo Housing- Bike and Pedestrian Facilities	City of Winters Complete Streets- Grant Ave. Corridor Plan	\$560,000
Class I Trail	Putah Creek Pedestrian and Bike Bridge	Putah Creek Park Master Plan	\$850,000
Class I Trail	West Section of Main Street	City of Winters Grant Ave Corridor Plan	\$550,000

1.3 State of California Requirements

The city of Winters has adhered to the requirements of the California Transportation Department (Caltrans) contained in the Streets and Highways Code Section 891.2. To enhance the user-

Winters Bikeway System Master Plan

friendliness of this document the checklist and their corresponding page numbers are provided below:

**Table 2:
SACOG Checklist for Bicycle Master Plan Compliance with
California Streets and Highways Code 891.2.**

A city or county may prepare a bicycle transportation plan, which shall include, but not be limited to, the following elements:

	(a) The estimated number of existing bicycle commuters in the plan area and the estimated increase in the number of bicycle commuters resulting from implementation of the plan.
	(b) A map and description of existing and proposed land use and settlement patterns which shall include, but not be limited to, locations of residential neighborhoods, schools, shopping centers, public buildings, and major employment centers.
	(c) A map and description of existing and proposed bikeways.
	(d) A map and description of existing and proposed end-of-trip bicycle parking facilities. These shall include, but not be limited to, parking at schools, shopping centers, public buildings, and major employment centers.
	(e) A map and description of existing and proposed bicycle transport and parking facilities for connections with and use of other transportation modes. These shall include, but not be limited to, parking facilities at transit stops, rail and transit terminals, ferry docks and landings, park and ride lots, and provisions for transporting bicyclists and bicycles on transit or rail vehicles or ferry vessels.
	(f) A map and description of existing and proposed facilities for changing and storing clothes and equipment. These shall include, but not be limited to, locker, restroom, and shower facilities near bicycle parking facilities.
	(g) A description of bicycle safety and education programs conducted in the area included within the plan, efforts by the law enforcement agency having primary traffic law enforcement responsibility in the area to enforce provisions of the Vehicle Code pertaining to bicycle operation, and the resulting effect on accidents involving bicyclists.
	(h) A description of the extent of citizen and community involvement in development of the plan, including, but not limited to, letters of support.
	(i) A description of how the bicycle transportation plan has been coordinated and is consistent with other local or regional transportation, air quality, or energy conservation plans, including, but not limited to, programs that provide incentives for bicycle commuting.
	(j) A description of the projects proposed in the plan and a listing of their priorities for implementation.
	(k) A description of past expenditures for bicycle facilities and future financial needs for projects that improve safety and convenience for bicycle commuters in the plan area.

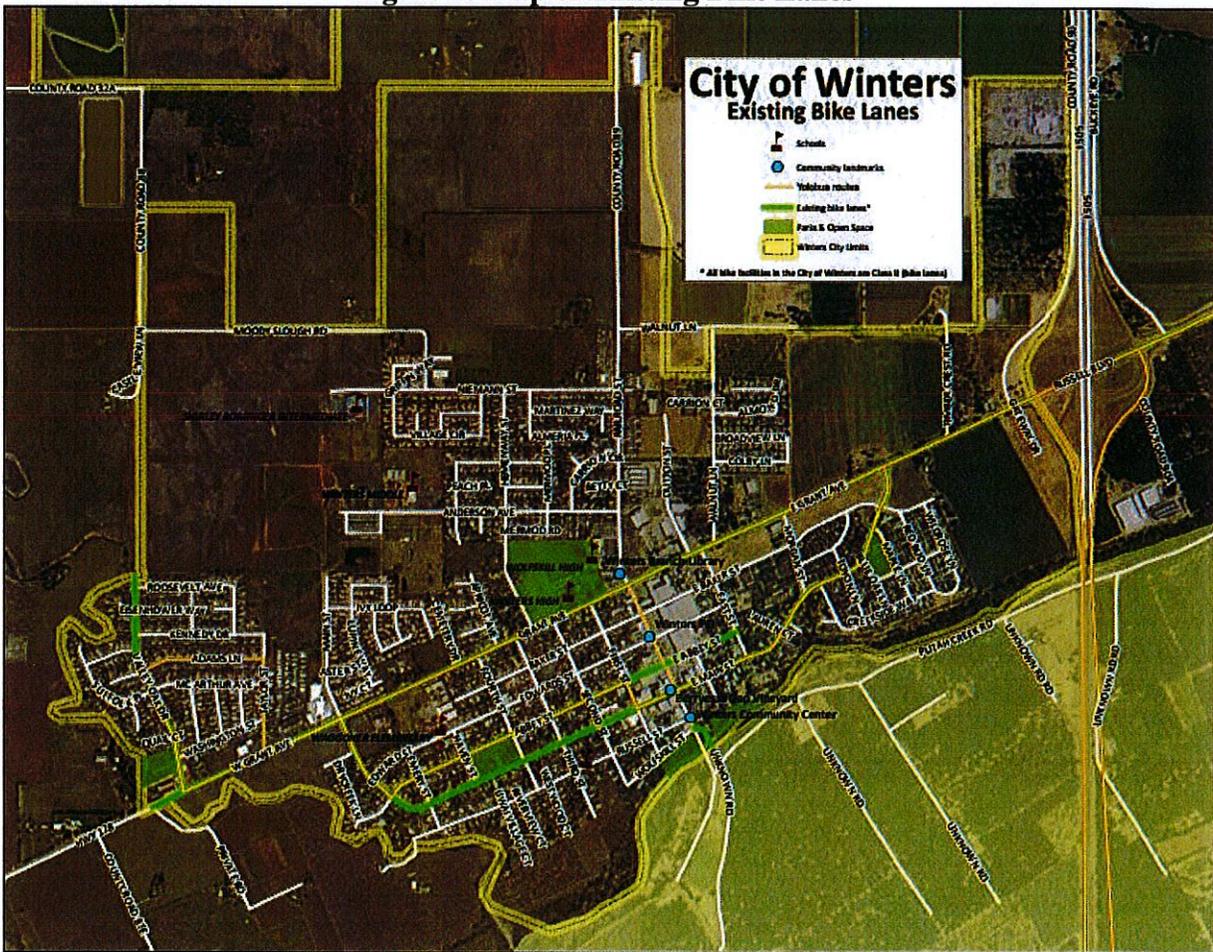
SECTION 2: EXISTING CONDITIONS AND NEEDS ANALYSIS

This section presents a comprehensive picture of the existing bicycle network and bicycle facilities. By analyzing the current bicycle network via number of bicycle accidents and through a Needs Analysis, this section helps guide policymaking and prioritization of future bicycle improvements. Data was gathered through the U.S. Census Data 2010 (unless otherwise noted), window surveys, in addition to speaking with local bicyclists and bicycle interest groups. Many of the assumptions about the community were derived from previous studies such as Grant Avenue Access Study, and are not explicitly noted. Best efforts were made to take into consideration work already done that embodied the community’s vision of the future of the city of Winters.

2.1 Existing Bicycle Network

Local

Figure 1: Map of Existing Bike Lanes



There is a Class I bike path along Railroad Avenue. There are Class II bike lanes on Main Street, East Main Street and Valley Oak Drive. Currently, there are no Class III bike routes.

Regional and Multi-modal Connections

The trails that lead into and out of Winters are heavily used by recreational bicyclists. Nearly every weekend a group of cyclists will pass through the town as they make their way to other destinations (e.g. Lake Berryessa) or make a stop in Winters for lunch or a quick break.

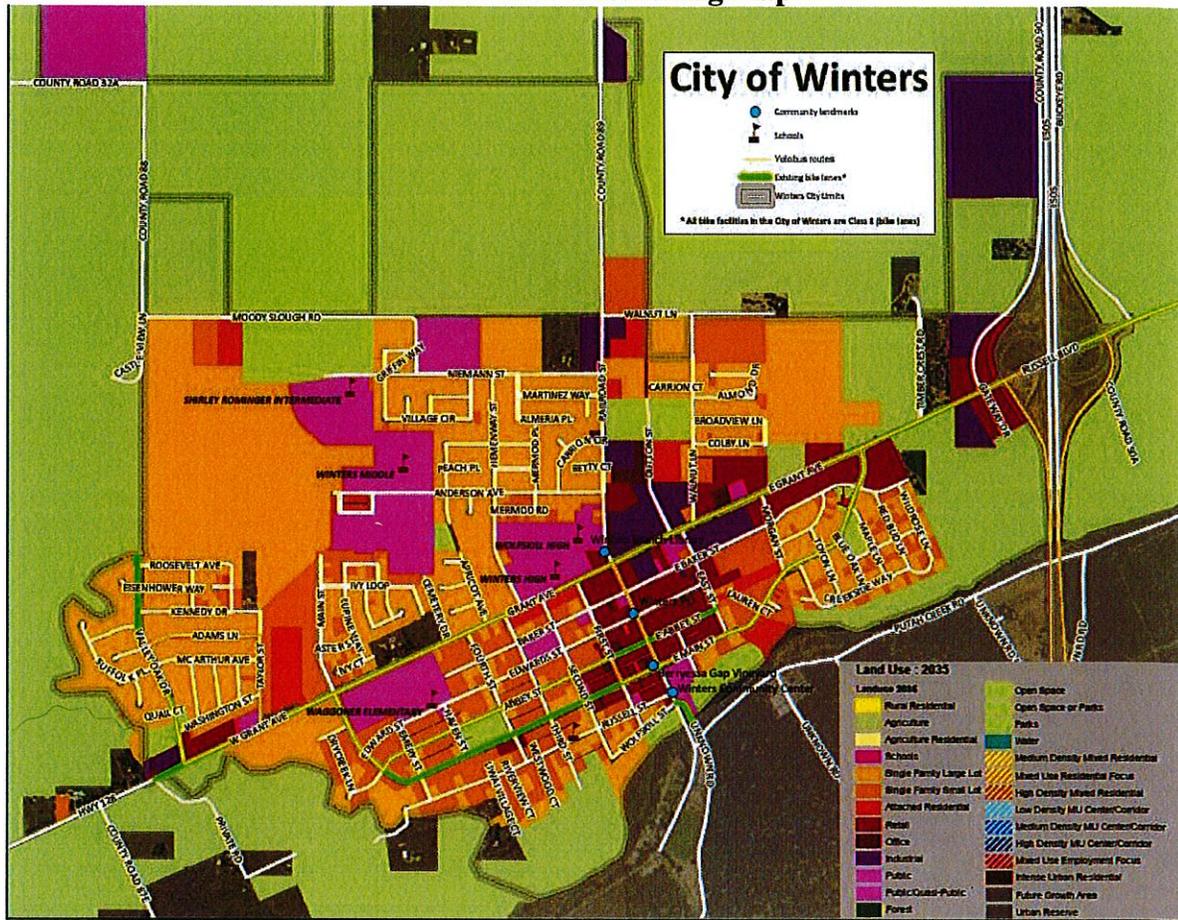
- Bike lanes (shoulders) on County Roads 31 and 93A leading from Davis to within about one mile east of Winters.
- Class I trail along Russell Boulevard to within five (5) miles of Winters.
- Bus routes
 - YoloBus Route 220 provides one morning, one mid-day, and one afternoon round trips, Monday- Saturday, between Davis, Winters, and Vacaville
 - YoloBus Route 220C provides one morning (Eastbound) and one afternoon (Westbound) trip, Monday-Friday between Winters and UC Davis.

There are no additional bus routes (including new transit stops or lines) planned in the city of Winters at this time. According to the Yolo County Transportation District- YoloBus, there were 581 bikes counted on the Route 220 for the 2012 year (January 1 through December 31), or approximately 48 bikes per month.

2.2 Land Use

The primary land use types in the city of Winters are residential and commercial. The single largest land use is residential which encompasses approximately 934 acres (57%) of the total acreage of the city.

**Figure 2:
New Land Use Zoning Map**



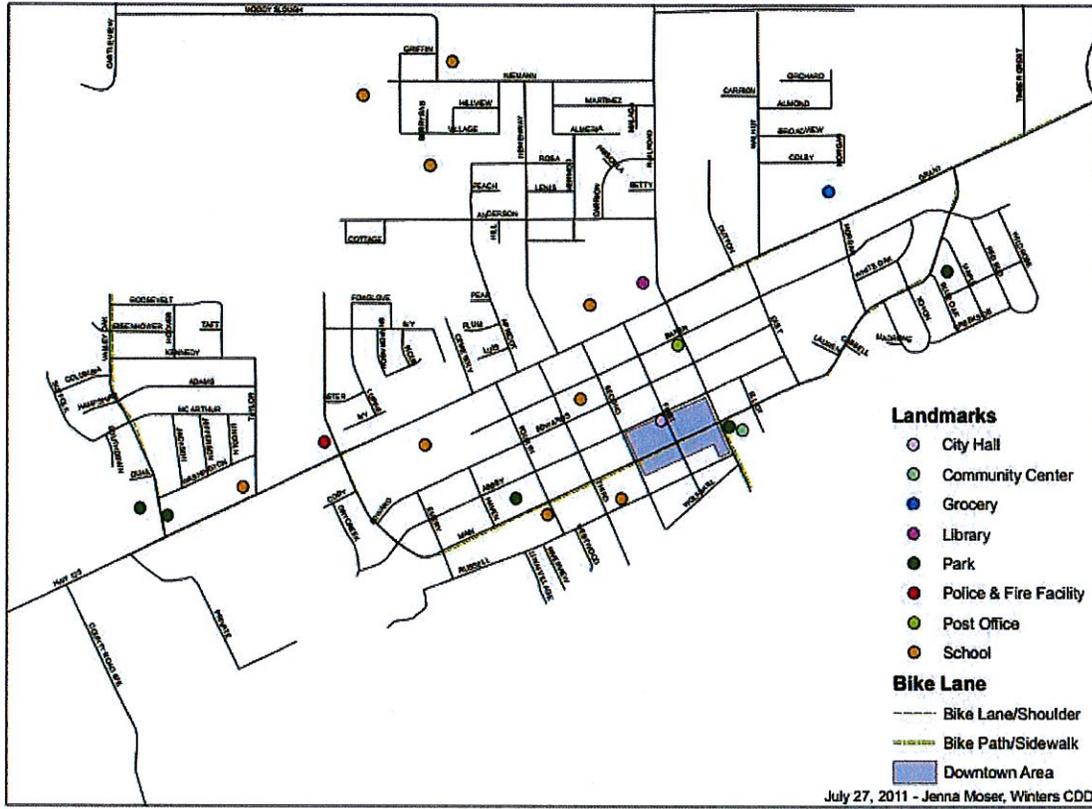
The majority of non-residential uses and employment centers are located along Railroad Avenue and East Grant Avenue. Residential density varies from mostly low to high near the downtown area. Non-residential uses are low in intensity. On the average, population density is low with an average household size of 2.44.

In the Winters General Plan there is a circulation map that highlights the Arterial Streets, Primary and Secondary Collector streets and identifies the number of lanes and traffic signals. This Bike Plan complements the community’s vision for a circulation element by identifying projects that would increase connectivity throughout the city and update bikeway facilities to enhance the bicyclists experience when biking around Winters.

Figure 3 supports those assumptions by highlighting existing activity centers and other support facilities. Providing the essential signage, lane markings and bikeway facilities at these key locations will encourage bicycling by making it a viable and convenient option for residents. Currently there are no public shower facilities in the city of Winters. If some were to be installed,

the city may consider locating them near employment centers such as on Grant Avenue and in the downtown area.

**Figure 3:
Existing Activity Centers & Other Support Facilities**



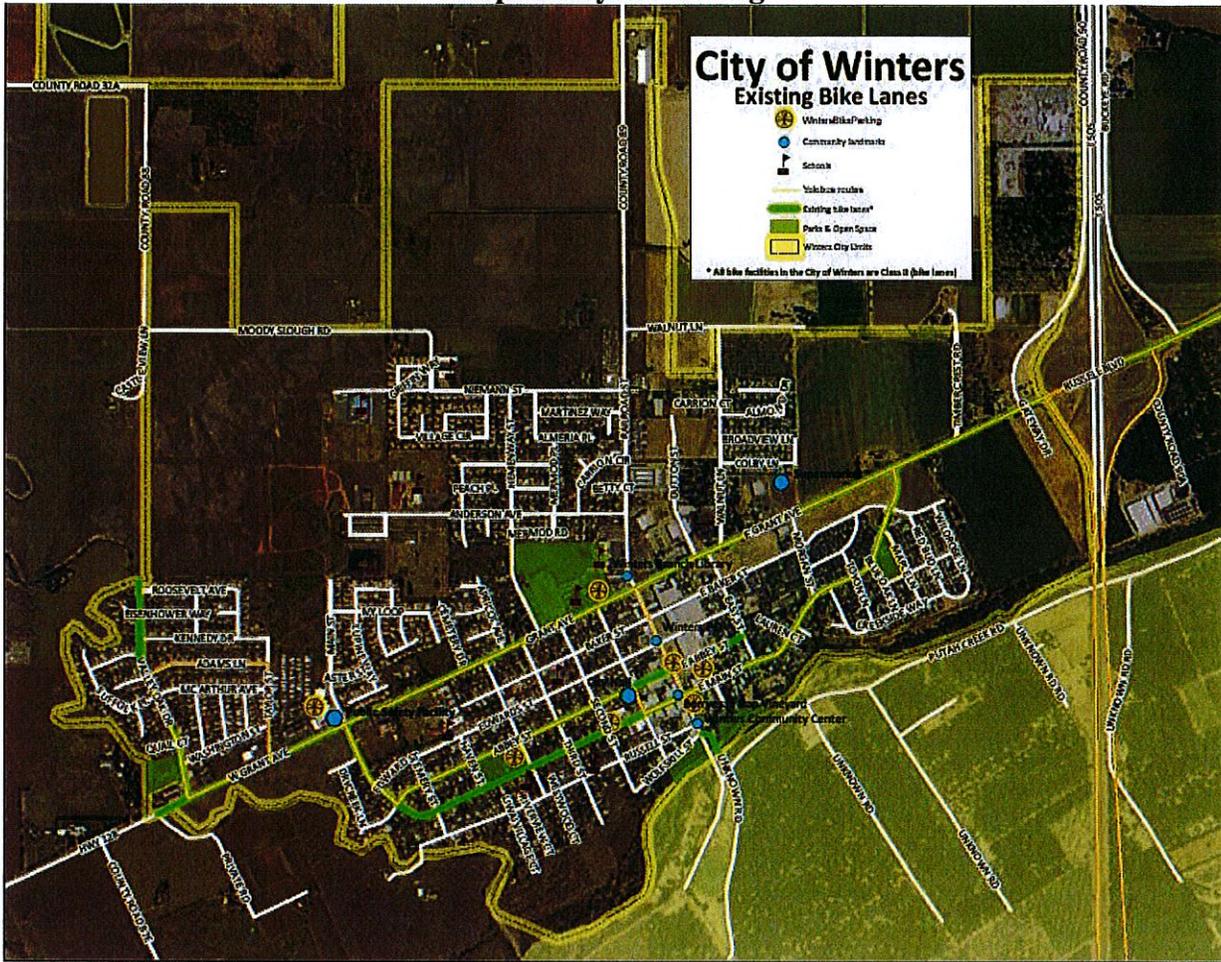
Bicycle Parking

Bicycle parking includes bike racks and corrals.

- *Racks* are low cost devices that typically hold about eight bicycles, allow bicyclists to securely lock their frames and wheels, are secured to the ground, and are located in highly visible areas. Bike racks are most often found in commercial areas where regular commuters can take advantage of the multi-modal connections and feel safe in leaving their bicycle.
- *Bike corrals* can be found at schools, special events, and other locations, and typically involve a movable fencing system that can safely store numerous bicycles. Security is provided by either locking the enclosure or locating it near other activities so that it can be supervised.

A field review of Winters revealed bike racks for bicyclists at schools and in the major activity centers. Most of the racks at schools are in fenced corral areas, and appear to be used by students. Bike racks are also provided throughout the Downtown along Railroad Avenue and East Main Street. Winters is often receiving requests from downtown businesses to replace a few car parking spots with bike parking facilities. This is noted in front of Steady Eddy's, Putah Creek Café, and around Rotary Park. Recently, there has also been installed a bicycle "fix-it" station where bicyclists can have access to tools appropriate to fix common bicycle problems.

Figure 4:
Map of Bicycle Parking



2.3 Existing Bicycle Ridership

In a small town like Winters, it is extremely difficult to assess the number of bicyclists. However, Census data has been used to make reasonable estimates of current bicycle commuting patterns. According to the 2009 National Household Travel Survey (by the U.S. Department of Transportation), walking trips accounted for 10.9 percent and bicycle trips were at one percent of all trips. Winters population is 6,624 (2010 Census data) so at one percent that is about 66 bicycle commute trips per day. The U.S. Department of Transportation, in their publication entitled “National Walking and Bicycling Study” (2010) set a national goal to double the amount of reported trips taken by bike. Therefore, that puts Winters at a **goal of 132 bicycle trips per day by 2025.**

To identify ridership potential this report looks at modes of transportation and distance to work for residents in Winters. 2010 U.S. Census Data reports that there are a 1,453 people employed in Winters. 550 people are both employed in the city and live within city boundaries. The American Community Survey data, 2006-2010 5-Year Estimates on the “Means of Transportation to Work by Travel Time to Work for Workplace” (Appendix x) estimates that

Winters Bikeway System Master Plan

about 94 percent of residents in Winters are using a car, van or truck to get to their workplace and of those 94 percent, 42 percent of them took less than ten (10) minutes to get to their place of work.

94% of 550= 517 42% of 517= 217 people that took less than 10 minutes to get to work using a car, van or truck.

This information does not include the hundreds of students bicycling to and from school every day, nor does this include bicycling for other reasons such as recreational or personal errands. More adequate data collection is needed but even without exact numbers there is extensive ridership potential in the city of Winters, if the right infrastructure and encouragement was provided. Refer to Survey Results for insight into community perspectives on the Winters bicycle system.

Figure 5:
On The Map Tool
U.S. Census Bureau, Center for Economic Studies
<http://onthemap.ces.census.gov/>

Inflow/Outflow Report

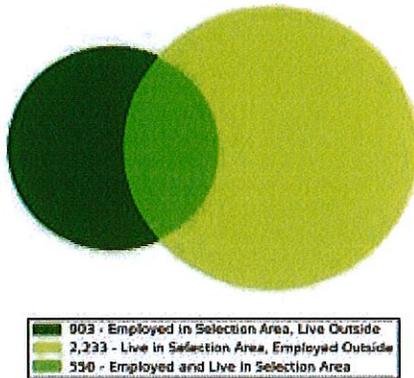


Inflow/Outflow Job Counts in 2010

Analysis Selection

Note: Overlay arrows do not indicate directionality of worker flow between home and employment locations.

- ➔ Employed and Live in Selection Area
- ➔ Employed in Selection Area, Live Outside
- ➔ Live in Selection Area, Employed Outside



903 - Employed in Selection Area, Live Outside
 2,233 - Live in Selection Area, Employed Outside
 550 - Employed and Live in Selection Area

Inflow/Outflow Job Counts (All Jobs)

	2010	
	Count	Share
Employed in the Selection Area	1,453	100.0%
Employed in the Selection Area but Living Outside	903	62.1%
Employed and Living in the Selection Area	550	37.9%
Living in the Selection Area	2,783	100.0%
Living in the Selection Area but Employed Outside	2,233	80.2%
Living and Employed in the Selection Area	550	19.8%

Source: U.S. Census Bureau, OnTheMap Application and LEHD Origin-Destination Employment Statistics (Beginning of Quarter Employment, 2nd Quarter of 2002-2010).

2.4 Bike Safety

Current Bicycle Collision Data

Bicycle versus vehicle accidents were studied from 1998 thru 2010, and analyzed by location. The most notable pattern was that 80% (9) of the accidents occurred on either Railroad Avenue or Grant Avenue. This pattern may be attributed to the high traffic volumes on these streets and the increased speeds in some instances. Winters had 21 accidents between 1998 and 2010, which is an average of just over 1.6 accidents per year. The following figure details the accident locations:

Figure 6:
Reported Bicycle Accidents 1998-2010



2.5 Needs Analysis

A Needs Analysis helps identify the types of improvements needed, justifies expenditures on improvements, and quantifies information needed for several funding sources. The latent ‘need’ for bicycle and pedestrian facilities – versus actual bicyclists and pedestrians – is difficult to quantify. Winters has a small population and area size (6,624 residents and 2.91 square miles of land according to the U.S. Census Bureau 2010). The city is small enough to be easily assessed, subjectively, however, it is more unlikely that a city as small as Winters will end up on state or

Winters Bikeway System Master Plan

nationwide data bases—an example is the Census Transportation Planning Products database that restricts analysis to cities with a population over 20,000.

Background

In early 1998, an advisory committee was formed to oversee the completion of the city's first Bikeway System Master Plan. The Plan received full public noticing, was placed on the Planning Commission and City Council agendas, and received review including open comment periods at four public meetings before being adopted on November 3, 1998.

In 2002, city staff updated the Bikeway System Master Plan to reflect bikeway projects that have been completed since 1998. A public hearing on the Bikeway System Master Plan was conducted at the November 19, 2002 City Council meeting. At the same meeting, the City Council approved the update to the Plan and re-affirmed the previously certified and approved Negative Declaration, which was adopted for the Bikeway System Master Plan in 1993. This update builds on the initial Bikeway System Master Plan.

In 2012, city staff once again updated the Bikeway System Master Plan to reflect bikeway projects that have been completed since 2002. Projects were added that coincide with Master Plans such as Putah Creek Master Plan, City of Winters' Complete Streets- Grant Ave. Corridor Plan, and the Morgan Street Area Circulation Study. Projects were prioritized based on connectivity, anticipated use, facility type, and potential safety improvements—in addition to community comments.

A survey was distributed to the community via online and at popular locations in town to assess ridership barriers and opportunities. The update of the plan was presented twice to the Planning Commission (November 27, 2012 & January 22, 2013), twice to City Council January 15 and February 19) and once to the Chamber of Commerce and Winters Visitor Center.

Understanding Riders

There are two types of cyclists: those that commute to a particular destination, be it work or play, and those that do it recreationally, and bike for miles upon miles for the scenery. If we want to increase ridership, we must understand the riders.

Bicyclists are typically separated between experienced and casual riders. The U.S. Department of Transportation identifies thresholds of traffic volumes, speeds, and curb lanes where less experienced bicyclists begin to feel uncomfortable. For example, on an arterial with traffic moving between 30 and 40 miles per hour, less experienced (Class B) bicyclists require bike lanes while more experienced bicyclists (Class A) require a 14 or 15 foot wide curb lane.

Casual riders include those who feel less comfortable negotiating traffic. Others such as children and the elderly may have difficulty gauging traffic, responding to changing conditions, or moving rapidly enough to clear intersections. Other bicyclists, experienced or not, may be willing to sacrifice time by avoiding heavily traveled arterials and using quieter side streets. In some cases, casual riders may perceive side streets (or sidewalks) as being safer alternatives than

major through routes, when in fact they may be less safe. Other attributes of the casual bicyclist include shorter distances than the experienced rider and unfamiliarity with many of the rules of the road.

The casual bicyclist will benefit from route markers, bike lanes, wider curb lanes, and educational programs. Casual bicyclists may also benefit from marked routes, which lead to parks, museums, historic districts, and other visitor destinations.

Experienced bicyclists include those who prefer the most direct, through route between origin and destination, and a preference for riding within travel lanes. Experienced bicyclists negotiate streets in much the same manner as motor vehicles, merging across traffic to make left turns, and avoiding bike lanes and shoulders due to gravel and glass. The experienced bicyclist will benefit from wider curb lanes and loop detectors at signals. The experienced bicyclist who is primarily interested in exercise will benefit from loop routes which lead back to the point of origin.

2.6 The Recreational and Commuting Biker

The purpose of reviewing the needs of a recreational or commuter bicyclist is twofold: (a) it is instrumental when planning a system which must serve both user groups and (b) it is useful when attempting to quantify future usage and benefits to justify expenditures of resources.

Recreational

The needs of recreational bicyclists must be understood prior to developing a system or set of improvements. While it is not possible to serve every neighborhood and every need, a good plan will integrate recreational needs to the extent possible. The following points summarize recreational needs:

- Recreational bicycling typically falls in to one of three categories: (1) exercise, (2) non-work destination such as a park or shopping, or (3) touring.
- Recreational users range from healthy adults to children to senior citizens. Each group has their own abilities, interests, and needs.
- Directness of route is typically less important than routes with less traffic conflicts, visual interest, shade, protection from wind, moderate gradients, or other features.
- People exercising or touring often (though not always) prefer a loop route rather than having to back-track

Commuter

Commuter bicyclists range from employees who ride occasionally to work to a child who walks to school. Millions of dollars have been spent attempting to increase the number of people who ride to work or school, with moderate success. Bicycling require shorter commutes, which runs counter to our land use and transportation policies which encourage people to live further and further from where they work. Access to transit helps extend the commute range of cyclists, but transit systems also face an increasingly dispersed live-work pattern which is difficult to serve.

Winters Bikeway System Master Plan

Despite these facts, Winters has a great potential to increase the number of people who ride to work or school because of (a) the small size of the city, (b) moderate density residential neighborhoods near employment centers, (c) a favorable topography and climate, and (d) a high percentage of work trips that are less than 15 minutes.

Key commuter needs are summarized below.

- Commuter walking or bicycling typically fall in to one of two categories: (1) adult employees, and (2) younger students.
- Commuter trips range from several blocks to 1 or more miles.
- Commuters typically seek the most direct and fastest route available, with regular adult commuters often preferring to ride on arterials rather than side streets.
- Commute periods typically coincide with peak traffic volumes and congestion, increasing the exposure to potential conflicts with vehicles.
- Having a place to safely store bicycles is of paramount importance to all bicycle commuters.
- Major commuter concerns include changes in weather (rain), riding in darkness, personal safety and security.
- Rather than be directed to side streets, most commuting cyclists would prefer to be given bike lanes or wider curb lanes on direct routes.
- Unprotected crosswalks and intersections in general are the primary concerns of all bicycle commuters.
- Many younger students use sidewalks for riding to schools or parks, which is acceptable in areas where pedestrian volumes are low and driveway visibility is high. Where on-street parking and/or landscaping obscures visibility, sidewalk riders may be exposed to a higher incidence of accidents. Older students who consistently ride at speeds over 10 mph should be directed to riding on-street wherever possible.
- Students riding the wrong-way on-street are common and account for many recorded accidents, pointing to the need for education.

A common term used in analyzing the demand or need for bicycle or pedestrian facilities is “mode split”. Mode split refers to the choice of transportation a person selects to move from home to work to shopping to other destinations. One major objective of any bicycle improvement is to increase the “split” or percentage of people who choose to ride rather than drive or be driven. Every saved vehicle trip or vehicle mile represents quantifiable reductions in air pollution.

2.7 Key Observations on Existing Bicycling Conditions

- Winters is an ideal bicycling environment. The small size, climate, and topography mean that virtually all residents are within a few minutes bicycle ride of all destinations, whether they are for work or play.

Winters Bikeway System Master Plan

- Grant Avenue (S.R. 128) running east-west through the heart of the City is part of a major route used by the bicycling community, especially cyclists from nearby Davis. Many of these cyclists stop in Winters for rest and food. Major routes for bicyclists include a loop with Russell Boulevard and Putah Creek Road in Solano County, westward towards Lake Berryessa, or northward along Railroad Avenue.
- Local bicyclists include experienced adult riders and younger school children. Virtually all destinations within Winters can be reached by bicycle within a ten minute ride, making it the ideal cycling community in many respects.
- The elementary school, intermediate, middle, and the high schools are located such that many students who walk or ride a bicycle must cross either Grant Avenue (S.R. 128) and/or Railroad Avenue. Observations of students also revealed a substantial number of bicyclists riding on the wrong side of the street and crossing major streets at unprotected locations.
- Local streets in Winters such as Baker Street, Edwards Street, Third Street, Fourth Street, and Apricot Avenue generally provide good bicycling alternatives to more heavily traveled roadways.
- Main Street in downtown Winters is already a relatively pedestrian – and bicycle – friendly area, with slower moving and lower traffic volumes. This could be supplemented by other improvements such as providing bike racks and lockers near destinations such as shops, the library, and City Hall.
- The Winters Joint Unified School District and the Winters Police Department have had a history of conducting bicycle education workshops for school children. The last event held was a bicycle rodeo in 2008. Since that time, no other formal bicycle safety or education programs have been held in Winters.
- Bus routes are an insufficient mode of transportation due to the limited availability and time constraints.

2.8 Opportunities and Constraints

Information on opportunities and constraints for bicyclists has come from a variety of sources, including field observations. Many general and site specific comments have been collected, which help to form an idea of the type of system and specific improvements that will be required. Comments can generally be summarized into the following statements:

Opportunities

- Quieter local streets offer an alternative to using Grant Avenue (S.R. 128) for most bicyclists.
- As a smaller city at the cross roads of several transportation corridors—including the major route to Lake Berryessa—the city has the opportunity to attract visitors to stop and visit the city en route to other destinations.
- The agricultural surroundings are close to most neighborhoods, and offer the excitement of off-road bicycling and hiking and views of Winters and its surroundings.

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- The parks and Community Center serves as major attractors to residents, especially children who have the opportunity to ride their bicycles to events from most neighborhoods.
- Proximity to all commercial, residential, and recreational venues make cycling an ideal mode of transportation.

Constraints

- There is a lack of adequate short and long-term secure bicycle parking
- The S.R. 128 over-crossing of I-505, while not technically in Winters, is a major constraint for any bicyclist entering or leaving Winters. The over-crossing is narrow and does not provide adequate width for bicyclists.
- The Railroad Avenue vehicle bridge, which crosses Putah Creek, is also a narrow structure requiring bicyclists to share travel lanes with vehicles.
- Like streets in all cities and towns, there is some debris and gravel thrown by vehicles onto the right side of streets occasionally forcing bicyclists to ride in travel lanes.
- Another common phenomenon in Winters is younger bicyclists riding on the wrong side of the road, crossing at unmarked crossings, or riding at higher speeds on sidewalks. This typically points to the need to enhance education and enforcement.

These lists represent a summary and sample of opportunities and constraints in Winters, and should be updated as part of future plan revisions.

SECTION 3: PLAN DEVELOPMENT

3.1 Consistency with Existing Plans

As an element of the General Plan, the Bikeway System Master Plan has the comprehensive scope and jurisdictional authority required to coordinate and guide the provision of all Bikeway-related plans, programs, and projects. Many current planning efforts provide recommendations regarding one element or aspect of bikeway networks; the task of the Winters Bikeway System Master Plan is to ensure compatibility of all these blueprints, while attending to planning for areas of the city not already targeted by other studies. This Bikeway System Master Plan is consistent with the bike plans of the Sacramento Area Council of Governments and the Yolo-Solano Air Quality Management District. The studies or planning efforts listed below have been reviewed and consulted, studied for consistency, and where appropriate, folded into the Winters Bikeway System Master Plan:

Local

[Winters General Plan Policy Document \(1992 original w/ Housing Element Update 2002\)](#)

Winters' General Plan was recently amended to extend the General Plan's horizon year from 2010 to 2018 and adopted the 2008-2013 Housing Element Update. The Circulation Plan element identifies Grant Avenue and Railroad Avenue as arterial streets and points out the interconnecting streets that, if developed thoughtfully, can offer residents a safer alternative to using an automobile. In addition, aesthetically pleasing bike routes can encourage residents to bike to downtown and other local destinations—rather than using an automobile.

The General Plan emphasizes efficiency in land use and encourages pedestrian convenience and discourages the use of an automobile as a form of transportation. The Winters Bikeway System Master Plan is consistent with the goals of the General Plan.

[Putah Creek Nature Park Conceptual Master Plan \(2008\)](#)

This Plan identifies a paved 10-foot wide multi-use trail along the north side of Putah Creek between Railroad Street and I-505 to the east within the 100 foot setback limit from the creek; the trail's primary focus is pedestrians, but it will accommodate bicyclists as well. The trail will have connections into Winters at various locations including Creekside Way and East Street. The Plan also identifies the conversion of the historic Southern Pacific Railroad Trestle into a bikeway/pedestrian facility.

[Grant Avenue/S.R. 128/Russell Blvd. Complete Streets Concept Plan](#)

This Plan incorporates walkability and bikeability into one of Winters' main corridors. As discovered via community input: traffic calming mechanisms, travel lanes for bicyclists, pedestrians, and automobiles, landscape improvements, and roundabouts are encouraged in order to improve the safety and ease of travel for all roadway users. The Plan seeks to improve the overall safety, access, and mobility of the corridor by outlying a Plan that limits automobile

travel lanes, supports Class I and Class II bicycle lanes and bicycle facilities and provides aesthetically pleasing landscape and design.

[Winters Design Guidelines \(1999\)](#)

This report encourages interconnectivity between neighborhoods for pedestrians and cyclists. It also encourages that bikeways and pedestrian paths should be incorporated throughout new residential neighborhoods to connect residential areas with schools, parks, neighborhood-serving commercial areas and transit stops. Relevant to this updated Bikeway System Master Plan is that the Winters Design Guidelines support clearly marked bicycle lanes on Grant Avenue in order to facilitate safer travel for pedestrians, bicyclists and all modes of transportation that use this busy corridor.

[City of Winters Grant Avenue Design Guidelines \(2011\)](#)

This design guide encourages the preservation of Winters' small town charm and identifies community expectations that the development of the Grant Avenue Business and Commercial District continue to reflect the character of the community through attentive architectural, landscape and site design.

County

[County of Yolo Bikeway Transportation Plan \(Update 2011\)](#)

This Plan is prepared by the Yolo County Transportation Advisory Committee and is in accordance with the California Streets and Highways Code Section 891.2 and is intended to identify ways to enhance and expand the existing network of bicycle connections through efficiency and safety considerations. This plan identifies a future high priority Class II bike lane along Russell Boulevard (County Road 32) leading from Davis to Winters (or more precisely, from the County Road 93A junction to I-505). A potential Class III bike route is identified on Grant Avenue (S.R. 128) leading from Winters towards Lake Berryessa. A Class III bike route is identified leading north from Winters on County Road 29. This plan also encourages major end-of-trip developments such as bicycle parking, transport or clothes changing and storage facilities that cater to the needs of bicyclists. This is notably important for Winters since it is a prime stopping location for recreational bikers from Davis or elsewhere bicycling to recreational destinations such as Lake Berryessa. The plan discusses criteria for bicycle parking facilities and promotes coordination between county bus services and bicycle parking facilities—all taken into consideration within the Winters Bikeway System Master Plan.

Regional

[Sacramento Metropolitan Transportation Plan/ Sustainable Communities Strategy 2035. Sacramento Area Council of Governments \(2012\)](#)

This Plan integrates land use and transportation planning according to the regional growth pattern and land use policies to envision an equitable and inclusive transportation system. The

Sacramento Area Council of Governments strongly encourages complete streets and the development of more bicycle lanes and increased ease of access to pedestrian and bicycle friendly environments.

List of Relevant Studies- Environmental Clearance

Winters I-505/ Grant Avenue Planning Area Traffic Analysis (March 2012)

This study identifies potential transportation impacts of modifying land use designations. “The purpose of this study is to provide an evaluation of potential development over the next 10 to 20 years so that transportation infrastructure needs can be identified and an environmental clearance can be provided.” The land use forecasts that are incorporated in the model and evaluated for cumulative conditions represent approximately 20 years of development, and are consistent with the 2035 regional forecasts developed by SACOG for the Metropolitan Plan/ Sustainable Communities Strategy.

The projects in this plan are part of a larger vision for the Grant Avenue corridor and a list of complete studies, Environmental Impact Reports, and other environmental clearance information can be found on the city of Winters website.

3.2 Public Involvement/ Community Outreach

This report is a compilation of community outreach done through the process of developing the Grant Ave/ SR 128 Complete Streets Concept Plan (Grant Ave/ SR 128 CSCP) Putah Creek Nature Park Master Plan (PCNPMP), a month-long community survey, and an open 30 day public comment period.

The Grant Ave/ SR 128 CSCP had extensive community outreach that included a series of stakeholder interviews with key decision makers and business owners along the corridor. There were also two rounds of public workshops to provide an opportunity for input and comment from the public. The planning process began in early 2010 when the project team, comprised of MIG, Inc., Caltrans, the City of Winters and Yolo County met to review existing corridor conditions and discuss previous studies and planning efforts. MIG developed a Public Involvement Plan that included outreach efforts like Stakeholder interviews and community workshops. A presentation was also made to the Winters Hispanic Advisory Committee and Community Workshops followed in February 2010 and another round on the 6th of May, 2010. Further detail can be found at:

http://www.cityofwinters.org/community_dev/pdf/2011_Forms/WintersReport_FINAL.pdf

The Putah Creek Nature Park Master Plan addresses the community’s request for a cycling course for recreational use. To support this, the Bicycle System Master Plan’s survey results indicated “exercise or recreational activity” as a main reason for using a bicycle. Public outreach meetings were held and the Winters Putah Creek Committee was formed as part of the development of the plan. The WPCC continues to meet and those meeting are open to the public.

Survey Results

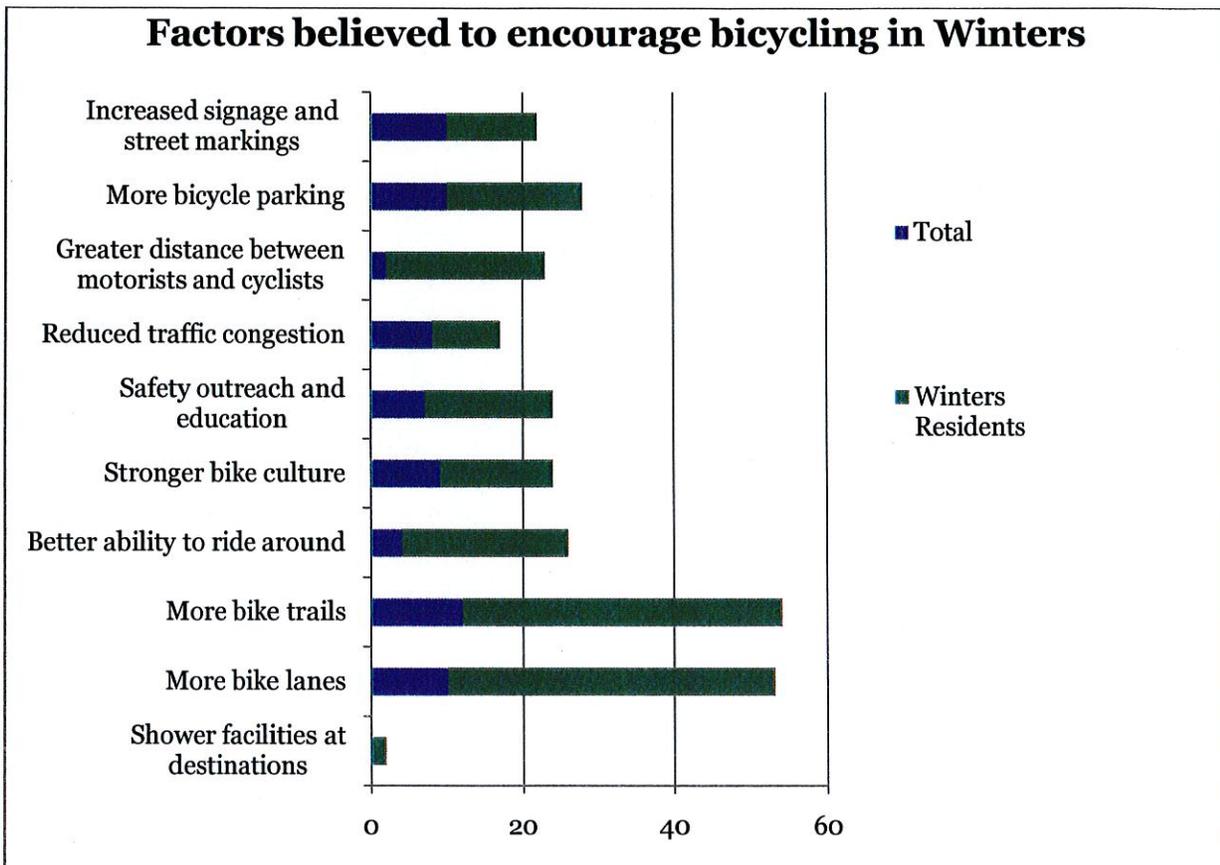
The goal of the survey was to assess the current and future expectations and hopes of the Winters community. The survey assessed mode of travel and frequency of mode use, constraints to current bikeway system, and opportunities for improvement—from the perspective of the community member. There was ample space for residents to express their unique concerns and to offer perspectives for the development of the bikeway system. Surveys were distributed online, on the city of Winters website as well as in hard copies at popular locations in the city, such as City Hall, Steady Eddy's, Winters Library, and Velo City bicycle shop.

The surveys were collected mid-January and three groups of surveyors were identified: Residents of Winters, non-Residents, and those that didn't clearly identify with a location. Those that did not reside in Winters were mostly from Davis and there was a good number from nearby communities such as Vacaville, Sacramento, Martinez, and Berkeley.

In total there were 75 surveys collected, 57 were residents of Winters, 12 from nearby communities, and six were unidentified. Most of those surveyed were in the middle aged range of 35 to 54 and the gender ratio was even with one more male (37 and 38 respectively). 93% owned a bicycle and of the 57 Winters' residents, 47% (27) used their bicycle 2 or more times per week. 79% of Winters residents rode their bicycle for exercise or recreational purposes and personal errands was the second most reason they rode their bicycle.

Weather and safety of travel routes tied for the response to a question on the dependant variables for choosing to ride a bicycle or not. The safety of bicycling around the city of Winters is a reoccurring theme throughout the survey and especially within the free response questions.

The ultimate goal of the survey was to identify opportunities to improve bikeability around the city of Winters. The following graph shows the responses to the question "Which of the following factors do you believe will most encourage bicycling in the city of Winters?"



Bike trails and lanes were identified most by Winters residents as opportunities for improvement. In addition, the respondents were given extra space to identify anything particularly important or that was not mentioned. Multiple responses identified Grant Avenue as a safety concern, especially for children getting to and from school. Education and enforcement were also of major concern.

The final question was designed to elicit responses that show current strengths and weaknesses of the bicycling system in Winters. Safety, education and infrastructure were of biggest concerns, particularly the crossing of Grant Avenue. Many expressed a desire to have a more involved **local** bicycling community.

The following is a sample of quotes gathered from the surveys:

- “Great place to cycle, but the quality of the roads is not very good”
- “Many of these people are making Winters a destination location, which is bringing substantial business dollars into our merchants”
- “Winters is a great small town. Using bikes as transportation can help foster the sense of community that makes Winters so special. One small example would be a functional system of bike lanes, trails, and outreach to allow students that live anywhere in town to safely make trips to and from school by bike. This would cut down the traffic on Grant Ave that backs up in the mornings and take advantage of Winters flat topography and great weather to provide a healthy alternative for students while reducing traffic congestion for everyone”

Specific recommendations:

- Start a Safe Routes to School program
- Increase education for bicyclists as well as motorists and pedestrians
- Bicycle parking at the Post Office
- Slower car speeds
- Improve crossing of Grant to Town and Country Market
- Encourage bicycle use for short trips
- Increase miles of recreational trails
- Improve connections between Valley Oak and downtown
- Better bike lanes on Grant
- Increase law enforcement

After the survey was collected, a public comment period was held for thirty days in which residents were able to access the document online as well as view printed copies at various locations around town, including City Hall. The comments from the community are addressed in the Bicycle System Master Plan.

SECTION 4: GOALS AND OBJECTIVES

The following goals and objectives are intended to guide bikeway planning, design, and implementation. This section was developed to provide specific direction for implementing the Bikeway System Master Plan. These goals will help set tangible goals with measurable objectives and offer complementary policies to guide the implementation of the Bikeway System Master Plan. Over time, the Plan seeks to provide for and encourage the development of an integrated system of bikeway facilities that allow for safety and convenience for all its users. In addition, these goals help to provide better air quality, efficient use of energy resources, reduced traffic congestion, and improved public health.

Goal I—Planning & Guidance

Plan for the development of bikeway facilities and programs so they may serve as a viable alternative to the automobile.

Objective I

Develop a tool to plan, design, and implement a bikeway system in Winters and ensure maintenance of both existing and new bicycling facilities.

Implementation Measures

- 1.1 Develop and adopt a Bikeway System Master Plan which identifies existing and future needs, and provides specific recommendations for facilities and programs over the next 6 years.
- 1.2 Update the Plan regularly (every two to five years, as needed).
- 1.3 Ensure that the Plan is consistent with all existing city, regional, state and federal policy documents, and encourage consistency between the Plan and other General Plan elements.
- 1.4 Develop detailed implementation information on each recommended segment, including length, classification, adjacent traffic volumes and speeds, environmental impact, activity centers served, cost, and overall feasibility.
- 1.5 Develop prototype cross sections and plans for the design of bikeways that meet state and federal standards.
- 1.6 Require that all bikeways conform to design standards contained in the latest version of the American Association of Highway and Transportation Officials (AASHTO), the Highway Design Manual, Chapter 1000: Bikeway Planning and Design, Caltrans, or unless otherwise established by the City of Winters.
- 1.7 Use and supplement design guidelines to outline development standards for bike lanes paths to encourage a safe and inviting environment.

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- 1.8 Identify the top five (5) bikeway improvements to be completed in the short to mid-term (primary system) based on a variety of objective and subjective criteria, including number of activity centers served, closure of critical gaps, immediate safety hazards, existing bikeway use, and input from the public and staff.

Goal II—Community Involvement

Involve the Community in the planning and implementation process of the Bikeway System.

Objective II

Encourage public participation through local coordination with City Staff

Implementation Measures

- 2.1 Identify a staff member whose responsibility is to (a) provide support to the public with regards to bicycle and pedestrian interests, (b) act as a liaison to the city, (c) act as a liaison to local bicyclists, the media, and the community in general, (d) complete funding applications, and (e) provide inter-departmental coordination.
- 2.2 Engage with local stakeholders through public workshops and public commenting periods on bike plan-related documents, ordinances, design guidelines, and programs.

Goal III—Encouragement

Encourage a community culture that supports the use of bicycling as a major mode of transportation throughout the city.

Objective III

In addition to encouraging a bicycling community, the city should encourage bicycling by providing the appropriate bicycling infrastructure such as parking, signage, and lane markings.

Implementation Measures

- 3.1 Develop and update a bikeway map for public distribution that shows existing and recommended bikeway routes.
- 3.2 Sponsor annual bikeway, running, and hiking events such as Bike to Work Day and adult safety courses in conjunction with regional efforts.
- 3.3 Promote use of bikeways as safe and convenient alternative mode of transportation.
- 3.4 Where appropriate, install traffic calming devices such as traffic roundabouts (Walnut Lane/Grant Avenue and other appropriate locations), channelization, pedestrian refuge islands, T-intersections, modified design for travel lanes, and reduction in street widths

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where significant through traffic impacts on low-density residential areas. These devices should only be installed where desired by residents and where demonstrated need exists and where compatible with access needs of emergency vehicles. Installation priority should consider equity between different neighborhoods.

- 3.5 Where appropriate, consider the addition of bicycle facilities such as storage, parking, or bike stations.
- 3.6 The city will create incentives for use of alternative modes of transportation during review of new development projects.

Goal IV—Integration & Connectivity

Establish a well-connected bikeways system that is well-integrated with other modes of transportation and other alternative modes of transportation.

Objective IV

Support multi-modal transportation by integrating bicycling infrastructure into City's existing transportation network

Implementation Measures

- 4.1 Encourage development concepts (such as mixed use projects) that have as a goal the reduction of the dependency of the automobile for short commute, shopping, and recreational trips.
- 4.2 Consider opportunities for including bikeway lanes on collectors where width of the street, traffic volumes, and service to major activity centers are appropriate.
- 4.3 Create connections between bike lanes, pedestrian nodes, and other transportation nodes.
- 4.4 Develop a commuter system which provides direct routes between residential neighborhoods and regional employment centers, multi-modal terminals and schools.
- 4.5 Ensure that the citywide system serves all multi-modal facilities in Winters.
- 4.6 Develop adequate and appropriately located bikeway parking to meet demand.
- 4.7 Consider requiring transit fleets to be equipped with bike racks or bike storage capacity

Goal V—Maintenance & Improvement of Existing System

Maximize efficient use of existing resources in Winters to improve safety and security of walking and bicycling.

Objective V

Improve the City's existing bicycling network to address gaps in interregional and local bicycle and pedestrian routes.

Implementation Measures

- 5.1 Fix barriers that are potentially dangerous or inconvenient to the pedestrian or bicyclist.
- 5.2 Identify existing and proposed bike paths, lanes, and routes, and develop a citywide system to maximize use of extent feasible
- 5.3 Identify existing bikeway education programs and target future expansion of bicycling infrastructure
- 5.4 Encourage commercial development to provide bike racks near entrances for employees and customers
- 5.5 Develop a bikeway network which balances the need for directness with concerns for safety and user convenience. Where needed, develop a dual system which serves both the experienced and inexperienced bicyclist, and separates bicyclists, pedestrians, and other recreational users.
- 5.6 Work with local and regional transit agencies to install bike lockers and racks where possible, and to maintain bike carriers on buses.
- 5.7 Improve the existing system to account for barriers to fill the gaps between interregional and local bicycle and pedestrian routes.
- 5.8 Encourage Caltrans to provide pedestrian/bikeway crossings at appropriate locations across Grant Avenue (S.R. 128). In cases where new development would benefit from such crossings, the private development may be requested/required to participate in the cost of the crossing.

Goal VI—Quality of Life

Create a convenient and safe bikeway system that aims to reduce vehicle congestion, improve air quality and improve individual physical fitness.

Objective VI

Develop a citywide bikeway system which meets the needs of commuter and recreational users through strategic facility placement and upkeep of existing and future bicycle facilities that encourages bicycling and walking as the main modes of transportation.

Implementation Measures

- 6.1 Encourage the use of existing natural and manmade corridors such as creeks, railroad corridors, and other corridors for future bike path alignments.
- 6.2 Develop a recreational system which uses lower traffic volume streets, off-street bike paths, and serves regional historic and natural destinations
- 6.3 Develop a citywide system that is no further than one (1) mile from any residential neighborhood in Winters, and provides opportunities for local connections to the citywide system

Goal VII—Safety and Education

Objective VII

To provide outreach and safety education to the community.

Implementation Measures

- 7.1 Monitor bikeway related accident levels annually, and target a 40-50% reduction on a per capita basis over the next twenty (20) years.
- 7.2 Develop a comprehensive bikeway safety education program that is taught to all school children in Winters.
- 7.3 Incorporate bikeway safety curriculum into existing motorist education and training
- 7.4 Local streets shall be posted at a maximum speed of 25 miles per hour, except where a lower speed is dictated by safety and allowable by law.
- 7.5 Coordinate with the Winters Police Department to determine strategies of education and enforcement.
- 7.6 Develop a system for identifying, evaluating, reporting and responding to maintenance and safety problems on the existing bikeway system.
- 7.7 Develop education and maintenance programs which may be adopted by local jurisdictions.

Goal VIII—Implementation

Objective VIII

To follow through and complete the projects listed in this Master Plan, in a timely manner.

Implementation Measures

- 8.1 Examine the adopted land use elements to determine areas of potential growth and development in the city. Be aware of development projects that are submitted for review and examine possible impacts these developments might have along existing and proposed bikeway corridors, and require dedication of land and development of project when feasible.
- 8.2 Develop policies for new developments which ensure that the needs of non-motorized users are incorporated into new subdivisions, including providing access points to existing and proposed bikeway facilities, on-street bikeway facilities for bicyclists, and proper roadway crossings where new streets will cross existing and proposed bikeways.
- 8.3 Travel Demand Management (TDM) programs for employment sites of more than 20 employees may be considered as a condition of project approval to mitigate traffic impacts. Voluntary TDM programs for all employers should be encouraged.
- 8.4 Require all new developments to provide curb and sidewalks on both sides of the street, except where prohibited by topography or safety considerations. Attention to sidewalk and parkway improvements should be prioritized in the Capital Improvement Program.
- 8.5 Enforce existing requirements for property owners to properly maintain sidewalks on their property.

Goal IX—Funding

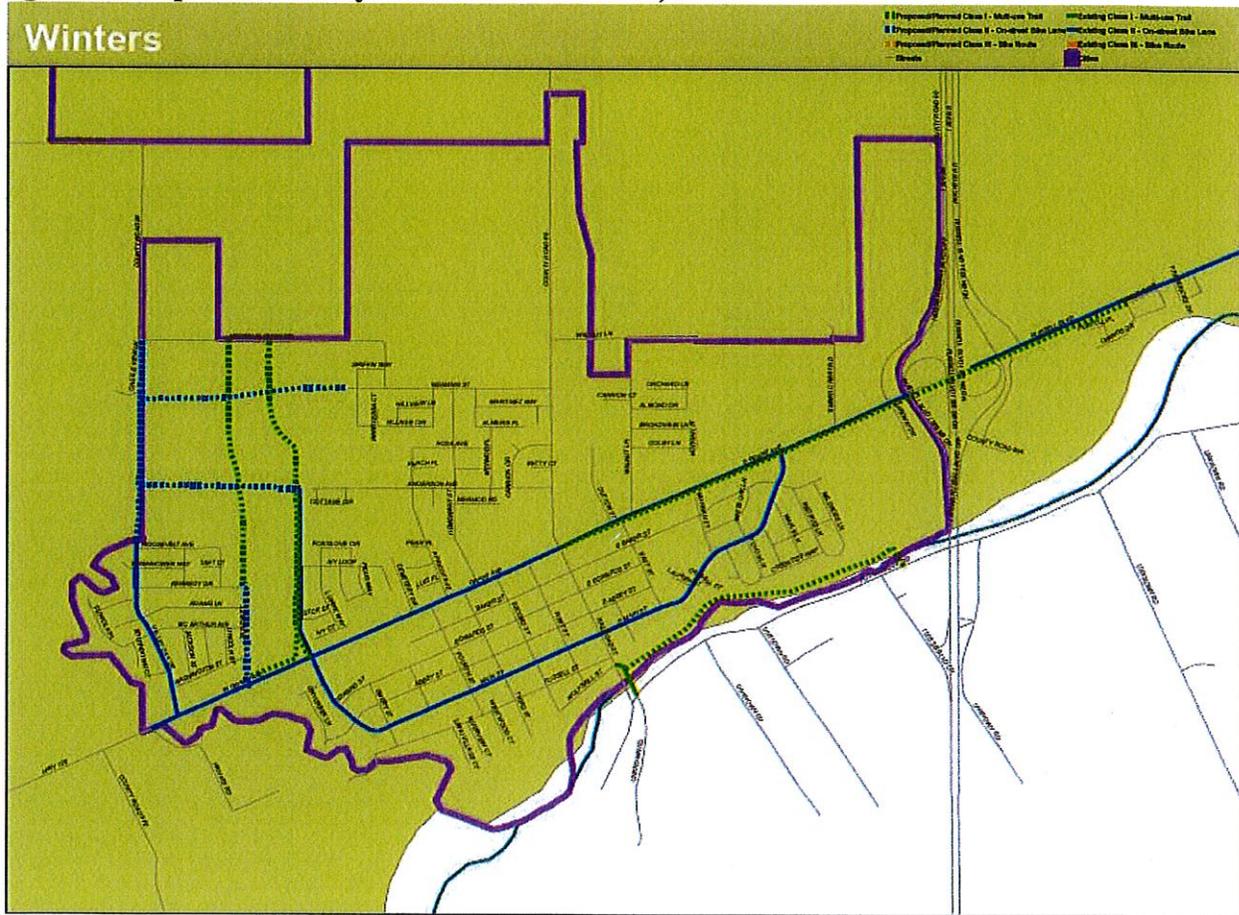
- 9.1 Identify current regional, state, and federal funding programs, along with specific funding requirements and deadlines.
- 9.2 Encourage multi-jurisdictional funding applications.
- 9.3 Develop a prioritized list of improvements along with detailed cost estimates, and identify appropriate funding sources for each proposal.
- 9.4 Include bikeway improvements in the City's Capital Improvement Plans and Master Plans.
- 9.5 Recommend bike improvements or a donation into a transportation improvement fund for all major residential development projects with 100 new dwelling units or more.

SECTION 5: PROPOSED BIKEWAY PROJECTS AND SYSTEM

5.1 Key Objectives of the Bicycle Network

The recommended bikeway system consists of a system of routes connecting residential neighborhoods in Winters with the schools, parks, Community Center, library, downtown, and other destinations. The proposed system and existing bicycle network are shown in Figure 7.

Figure 7: Proposed Bikeway Network for Winters, CA



The top five (5) fundable projects were selected by staff based on the orientation of funding programs and the planning criteria outlined in the Master Plan (coverage, connectivity, user groups, implementation, local input, funding sources). These projects, in priority order, are:

- 1) **SR 128 from East Main Street to I-505 Interchange—Class I/II bike lanes and pedestrian facilities**
- 2) **Bike/ Pedestrian Upgrade—SR 128/ Grant Ave. from Railroad Avenue to Main Street**
- 3) **SR 128 from the I-505 Interchange to El Rio Villa-Yolo Housing**
- 4) **Class I Trail—Putah Creek Pedestrian and Bike Bridge**
- 5) **Class I—West Section of Main Street**

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These five projects were chosen as a priority because they meet the immediate needs of Winters by providing connectivity to the city's activity centers and larger community. Each project is presented on its own project sheet, which provides key information on the proposal including cost and location. The project sheets are designed to be used as a direct resource and addendum to funding applications.

1) Bike/Pedestrian Upgrade—SR128 from East Main Street to I-505 Interchange—Class I/II bike lanes and pedestrian facilities

This section of State Route 128 between East Main Street and the I-505 Interchange is posted for vehicles traveling at 45 mph. The roadway is currently two lanes but is expected to be widened to four lanes and is part of the Complete Streets Concept Plan. This route is seen as the main entrance into Winters, with traffic entering the City from the east on SR128 and from north and south bound I-505. Additionally, traffic flows through this corridor to access the recreation area of Lake Berryessa. Bicyclists regularly use this route although there is not a defined bike lane. Bicyclists include those who are residents of Yolo Housing, just east of the I-505 interchange and recreational cyclists coming into town from Davis. To address the heavy and multiple types of usage of this section of SR128, the Complete Streets Concept Plan calls for the construction of both Class I and Class II Bicycle and Pedestrian Facilities.

Segment Distance: about 0.46 Miles

Estimated Cost: \$50,000

2) Bike/Pedestrian Upgrade—SR128/Grant Avenue from Railroad Avenue to East Main Street

This section of State Route 128 between Railroad Avenue and the I-505 Interchange is posted for vehicles traveling at 40 mph from East Main and transitioning down to 30 mph just before the traffic signal at Railroad Avenue and SR128. The roadway is planned to stay two lanes as part of the Complete Streets Concept Plan. This route brings people to one of the main intersections in Winters with traffic entering the City from the east and west on SR128 and using Railroad Avenue to access the downtown. Winters High School, the Bobbie Greenwood Pool and Winters Community Library are located near the intersection of Railroad Avenue and SR128. Bicyclists regularly use this route to access the downtown, high school, community swimming pool and community library, along with the only grocery store in town and medical facilities that are located along this corridor. This corridor is also the site of a proposed retail development that will generate additional bicycle traffic and require supporting infrastructure. Bicyclists using this corridor include citizens of Winters and the residents of Yolo Housing, as well, and recreational cyclists coming into town from Davis. The Complete Streets Concept Plan calls for the construction of both Class I and Class II Bicycle and Pedestrian Facilities along this corridor.

Segment Distance: About 0.6 Miles

Estimated Cost: \$60,000

3) Bike/Pedestrian Upgrade- SR128 from the I-505 Interchange to El Rio Villa—Yolo Housing—Bike and Pedestrian Facilities

Although this area is located outside of Winters' city limits, upgrading these bicycling facilities is a high priority. This interchange is a major access point into the City of Winters for residents of the Yolo Housing Authority's El Rio Villa complex. Bike/Pedestrian upgrades are necessary to provide safe access for people commuting into the City, as well as for recreational cyclists riding along SR 128.

Segment Distance: **About 0.7 Miles**

Estimated Cost: **\$560,000**

4) Class I Trail—Putah Creek Pedestrian and Bike Bridge

Constructing a trail and bike bridge along scenic Putah Creek between I-505 and Railroad Avenue benefits both Winters residents and visitors. This trail and bridge would further extend an existing trail into a two mile loop and help provide a safe recreation area. The trail will also assist residents of the city's south east neighborhoods access the downtown core area by bike or walking without traveling on or crossing major streets. Long term expansion goals for this trail consists of expansion to the El Rio Villa housing complex.

Estimated Cost: **\$850,000**

5) Class I—West Section of Main Street

The west section of Main Street has seen the most recent residential development within the City and it is expected that it will be the location of the next major residential development. The Public Safety Facility is located along this corridor and a sports and linear park are also planned. As future development occur, this section of Main Street will continue past Winters Middle School (WMS), the Shirley Rominger Intermediate School (SRIS) through to Neimann Street and beyond to eventually become part of the Main Street loop in the City. Extending the western portion of Main Street and adding a Class I bicycle path will allow residents to access the Public Safety Facility, the future park and playfields and the two schools safely. While WMS and SRIS are not only used during the school day, they serve as the site of many afterschool and weekend programs.

Segment Distance: **About 0.6 Miles**

Estimated Cost: **\$550,000**

5.2 Criteria for Bicycle Route Selection and Proposed Level of Improvement

A bikeway "system" is a network of bicycle routes that, for a variety of reasons, provide a superior level of service for bicyclists and/or are targeted for improvements by the city as a result of existing deficiencies. It is important to recognize that, by law, bicyclists are allowed on all streets and roads regardless of whether they are a part of the bikeway system. **The bikeway system is a tool that allows the city to focus and prioritize implementation efforts where they will provide the greatest benefit to the bicycling community.**

Winters Bikeway System Master Plan

There is an established methodology for selecting a bikeway system for any community. The primary method is to receive input from the local bicycling community and local staff who are familiar with the best routes and existing constraints and opportunities. Input can be received through a variety of means, but typically is through the public workshop format. Surveys of bicyclists and the community as a whole can also serve a valuable role in this process as well.

The following criteria are typically used to develop a bicycle system:

1. Existing Bicycling Patterns
 - a. Connectivity
2. Traffic volumes and travel speeds
3. Amount of side friction (driveways, side streets)
4. Curb-to-curb width
5. Pavement condition
6. Access from residential areas
7. Number of destinations served
 - a. Schools
 - b. Parks
 - c. Employment centers
 - d. Multi-modal terminals
8. Topography
9. Integration into the regional system
10. Adjacent land use
11. On-street parking
12. Accident data and safety concerns
13. Existing bottlenecks or constraints
14. Existing opportunities such as planned roadway improvements

The Winters bikeway system was relatively easy to develop because of the small size of the community, and the street grid pattern which offered several distinct through corridors which connected residential areas with activity centers such as downtown, schools, and parks. The bikeway plan is also aided through subdivision planning, which incorporates bike lanes into its circulation network, and the Complete Streets Plan which addresses key bike and pedestrian needs along the city's busiest corridor.

Once a bikeway system has been identified, the greatest challenge is to identify the segments that will offer the greatest benefit to bicyclists in the next five years. Aside from the criteria used in developing the system as a whole, selection of these top projects is based on (a) cost and construction feasibility given existing traffic, safety, and environmental constraints, (b) need and benefit, and (c) strength of the project as measured by specific funding criteria.

It is important to remember that the bikeway system and the top projects are flexible concepts that serve as guidelines to those responsible for implementation. The system and segments themselves will change over time as a result of changing bicycling patterns and implementation constraints and opportunities.

Winters Bikeway System Master Plan

**Table 3:
SACOG Project List for Winters, CA**

Class I Trail	Yolo County/City of Winters	From Yolo County Housing authority into the City of Winters- class I pedestrian/bicycle facility to provide connectivity		TBD
Pedestrian Upgrade	Grant Avenue (SR-128) /Morgan St. Intersection	Pedestrian circulation & safety improvements	Morgan Street Area Circulation Study	\$250,000
Pedestrian Upgrade	Winters	New sidewalks on: Edwards St., Grant Ave., & Hemenway St.		\$188,506
Pedestrian Upgrade	Winters	Pedestrian improvements at multiple intersections: Railroad Ave./Main St. Railroad Ave./Abbey St. E. Main St./Elliot St. Main St./First St. Main St./Second St.	City of Winters Downtown Master Plan	\$500,000
Class I Trail	Winters	Putah Creek Pedestrian and Bike Bridge	Putah Creek Park Master Plan	\$850,000
Pedestrian Upgrade	Winters	Railroad Avenue to East Main Street	City of Winters Complete Streets- Grant Ave. Corridor Plan	\$600,000
Bike/ Pedestrian Upgrade	Winters	SR 128 from East Main Street to I-505 Interchange- Class I/II bike lanes and pedestrian facilities.	City of Winters Complete Streets- Grant Ave. Corridor Plan	TBD
Bike/ Pedestrian Upgrade	Winters	SR 128/Grant Ave from Railroad Ave to East Main Street- Sidewalk/Class I/II Bike Improvements	City of Winters Complete Streets- Grant Ave. Corridor Plan	TBD
Bike/ Pedestrian Upgrade	Winters	SR 128 from the I-505 Interchange to El Rio Villa-Yolo Housing- Bike and Pedestrian Facilities	City of Winters Complete Streets- Grant Ave. Corridor Plan	TBD
Pedestrian Upgrade	Winters	Roundabout at Walnut Ln. and other locations and Pedestrian Facilities	City of Winters Complete Streets- Grant Ave. Corridor Plan	\$550,000
Class I Trail	Winters	West section of Main Street	City of Winters Grant Ave Corridor Plan	\$550,000
TOTAL (does not reflect those projects with costs to be determined)				\$3,988,506

5.3 Bicycle Parking and Other Support Facilities

While bike racks are provided at local schools in Winters, the rest of the city lacks reliable, safe and secure bicycle parking. Concern of theft or vandalism is a major impediment to bicycle riding. To encourage people to ride their bicycle for transportation, the city needs to make high quality bike parking readily available.

High quality bicycle parking facilities offer at least two points of contact to secure a bike and prevent it from tipping over. Bicycle parking may consist of standard bike racks, covered lockers, and corrals.

Winters Bikeway System Master Plan

The City of Winters should look to improve the quality and quantity of bicycle parking facilities as a strategy to improve bicycle ridership. The following actions and standards are possible ways to improve the availability of bicycle parking in the city.

Standard 1:

Bike racks and lockers should be provided at all public destinations, including the bus stops, community center, parks, schools, and City Hall. All bicycle parking should be in a safe, secure, covered area (if possible). Commuter locations should provide secure indoor parking, covered bicycle corrals, or bicycle lockers. A program to fund and install these facilities should be started immediately as a joint-agency project in Winters .

Standard 2:

A program to ensure the availability of bicycle corrals at all elementary, intermediate, middle, and high schools in Winters should be undertaken. These simple enclosed facilities are locked from the beginning to the end of school, and address the theft and vandalism concerns of students.

Multi-modal Facilities

Yolo Bus, which provides bus service to Yolo County cities and communities, has a number of bicycle carriers on its buses. Winters is served by Yolo Bus every day and the buses that travel to the City frequently contain bicycle carriers. No new facilities are planned at this time.

SECTION 6: BICYCLE FACILITY DESIGN GUIDELINES

6.1 Design and Performance Standards

This section provides detail on the recommended design and operating standards for the Winters Bikeway System, along with implementation guidelines for on-street and off-street facilities.

Bicycle Design Standards and Classifications

National design standards for bikeways have been developed by the American Association of Highway and Transportation Officials (AASHTO) and the California Department of Transportation (Caltrans). The Caltrans *Highway Design Manual, Chapter 1000: Bikeway Planning and Design* serves as the official design standard for all bicycle facilities in California. Design standards in Chapter 1000 fall into two categories, mandatory and advisory. Caltrans advises that all standards in Chapter 1000 be followed, which also provides a measure of design immunity to the city. Not all possible design options are shown in Chapter 1000. For example, intersections, ramp entrances, rural roads and a variety of pathway locations are not specified in the Caltrans *Highway Design Manual*. The National Association of City Transportation Officials (NACTO) in 2011 came out with the *Urban Bikeway Design Guide* as a guidance tool for non-standard bicycle treatments. Although this guide has not been formally adopted, many cities use it as supplementary information to innovative bicycle infrastructure. It is possible to receive an experimental design permit from the Federal Highway Administration to install things not necessarily mentioned in the Federal Highway Association's *Manual on Uniform Traffic Control Devices*. More information can be found at:

http://www.fhwa.dot.gov/environment/bicycle_pedestrian/guidance/design_guidance/mutcd_bike.cfm.

Key Operating and Design Definitions

<i>Bicycle</i>	A device upon which any person may ride, propelled exclusively by human power through a belt, chain, or gears, and having either two or three wheels in tandem or tricycle arrangement.
<i>Class I Bikeway</i>	Variouly called a <i>bike path</i> or multi-use trail. Provides for bicycle travel on a paved right-of-way completely separated from any street or highway.
<i>Class II Bikeway</i>	Referred to as a <i>bike lane</i> . Provides a striped lane for one-way travel on a street or highway.
<i>Class III Bikeway</i>	Referred to as a <i>bike route</i> . Provides for shared use with pedestrian or motor vehicle traffic.

The following tables specify the requirements for Classes I, II, and III.

**Table 4:
Class I Bicycle Path Specifications**

		Thickness	
Pavement Type:	Recycled Asphalt(1)	3"	7.5 cm
	Asphalt(1)	3"	7.5 cm
	Concrete	3"	7.5 cm
Sub-base:	Granite	4-6"	10-15 cm
	Gravel	4-6"	10-15 cm
Shoulders:	Decomposed Granite	4-6"	5-10 cm
<hr/>			
Width:			
	Minimum	8'	2.5 cm
	Preferred	12'	3.5 cm
Shoulders:		2'-3'	75 cm – 1 m
Lateral Clearance		2'-3'	75 cm – 1 m
Vertical Clearance		8'	2.5 m
	W/Equestrians	12'	3.5 m
Striping (solid yellow line)		4"	8 cm
Signing		see MUTCD	
Cross Slope		2%	
Min. Separation from Roadway(2)		5'	
Design Speed		15-20 mph	
Maximum Superelevation		12%	
Maximum Grades		5%	
Barrier Posts		5' min. spacing	

(1) May be unsuitable for bike paths located in stream channels because of asphalt oils.

(2) Unless physical barrier provided.

Source: Caltrans Highways Design Manual, Chapter 1000

**Table 5:
Class II Bicycle Lane Specifications**

Minimum Widths	Adjacent Parking	5'	1.6 m
	No Parking(1)	4'	1.25 m
	Combination Parking Lane(2)	11' – 12'	3.4 – 3.6 m
Striping	6" solid white stripe (outside)		
	4" solid white stripe (inside)		
Signing	R81 Bike Lane sign		
Beginning of all bike lanes			
Far side of all arterial crossings			
Major change of directions			
Maximum ½ mile intervals			
Pavement Markings	Bike Lane		Far side of intersection
	Directional Arrow		Far side of intersection
Dashed Lines	200' from intersection		

(1) Minimum of 3' between stripe and gutter joint.

(2) Rolled curb, 11'; vertical 12'.

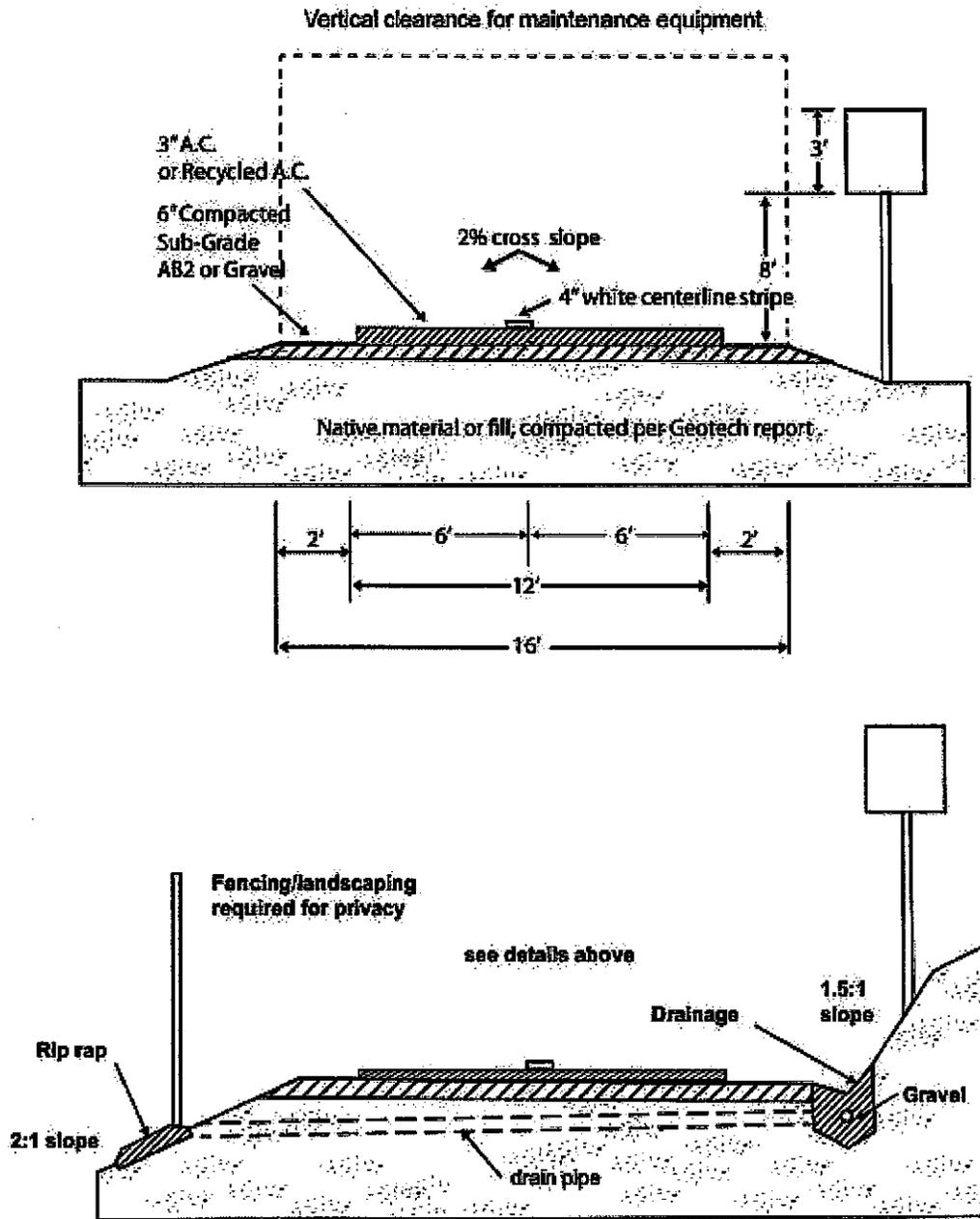
Source: Caltrans, Highway Design Manual, Chapter 1000, MUTCD.

6.2 General Design Recommendations

- A. All Class I bike paths should generally conform to the design recommendations in Table 4 and Figure 9
- B. All Class II bike paths should generally conform to the design recommendations in Table 5 and Figure 11.
- C. Multi-use trails and unpaved facilities that serve primarily a recreation rather than a transportation function and will not be funded with federal transportation dollars may not need to be designed to Caltrans standards.
- D. Class I bike path crossings of roadways require preliminary design review. A prototype design is presented in Figure 10. Generally speaking, bike paths that cross roadways with ADTs over 20,000 vehicles will require signalization or grade separation. No bike paths or multi-use trails are proposed to cross Grant Avenue (S.R. 128) in Winters which represents the only street that is close to these volumes.
- E. Landscaping should generally be low water, native vegetation.
- F. Lighting should be provided where the bike path will be used by commuters.
- G. Barriers at pathway entrances should be clearly marked with reflectors and ADA accessible (minimum 5 feet clearance).
- H. Bike path construction should take into account impacts of maintenance and emergency vehicles on shoulders and vertical requirements.
- I. Provide 2 feet wide unpaved shoulders for pedestrians/runners, or separate tread way where feasible. Direct pedestrians to right side of pathway with signing and stenciling.
- J. Provide adequate trailhead parking and other facilities such as restrooms, drinking fountains at appropriate locations.
- K. Sidewalk bike paths or pathways parallel to roadways should be discouraged, especially where there is heavy pedestrian traffic or numerous curb cuts, driveways, or side streets. Pathways may be located next to existing roadways if there is a minimum 5 feet setback or physical barrier.
- L. Intersection and interchange treatment. Caltrans provides recommended intersection treatments in Chapter 1000 including bike lane “pockets” and signal loop detectors. The Department of Public Works should develop a protocol for the application of these recommendations, so that improvements can be funded and made as part of regular improvement projects. Figure 11 and Figure 13 provides details for recommended intersection treatments.
- M. Bike lane pockets (minimum 4 feet wide) between right turn lanes and through lanes should be provided wherever available width allows, and right turn volumes exceed 150 motor vehicles/hour.

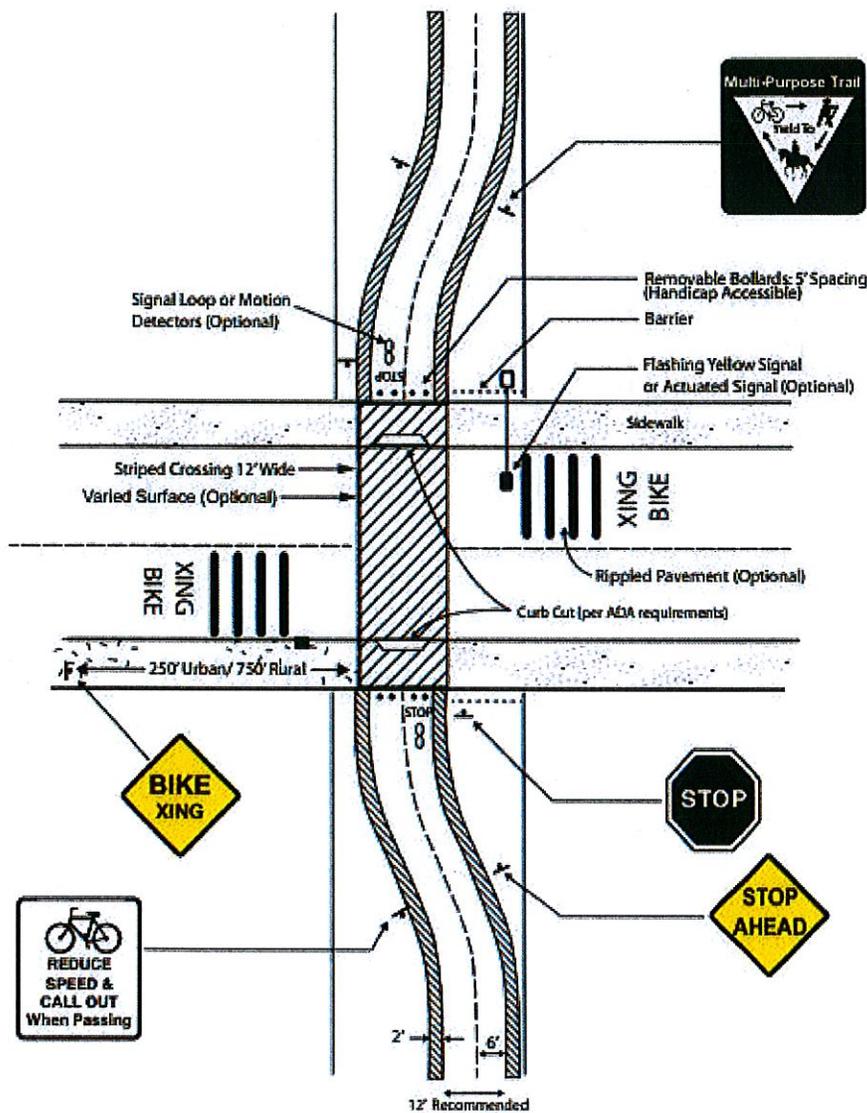
6.3 Bike Lanes

**Figure 9:
Class I Bicycle Path Cross Section**

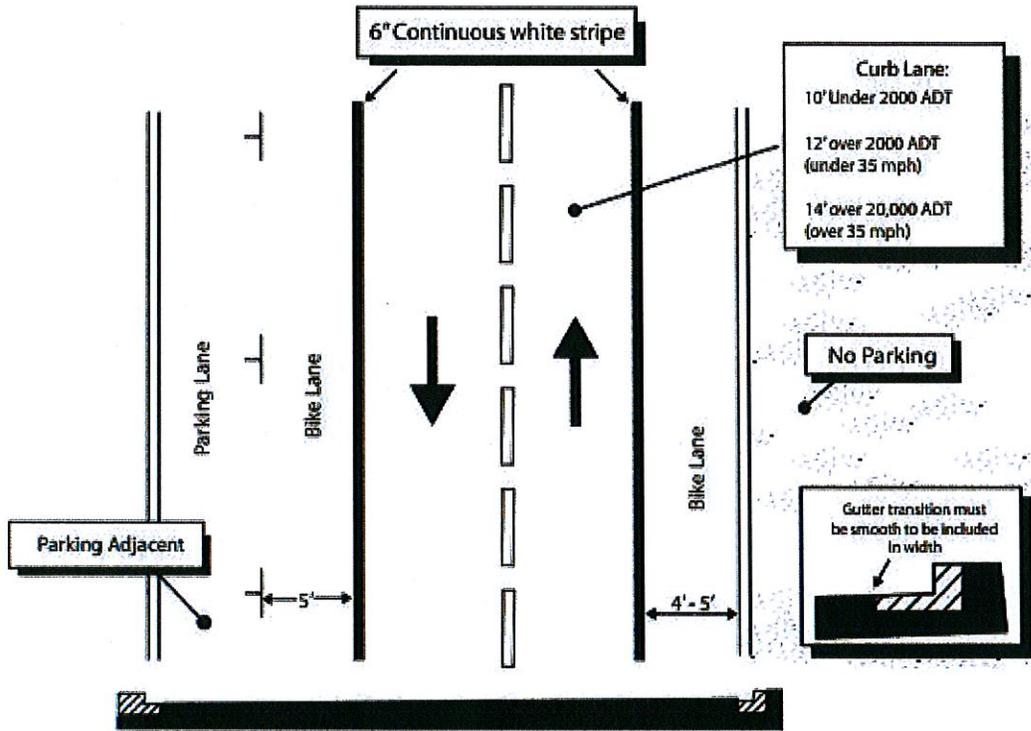


6.4 Signage and Markings

Figure 10:
Class I Bicycle Path Crossing Prototype



**Figure 11:
Class II Bike Lane Cross Section**

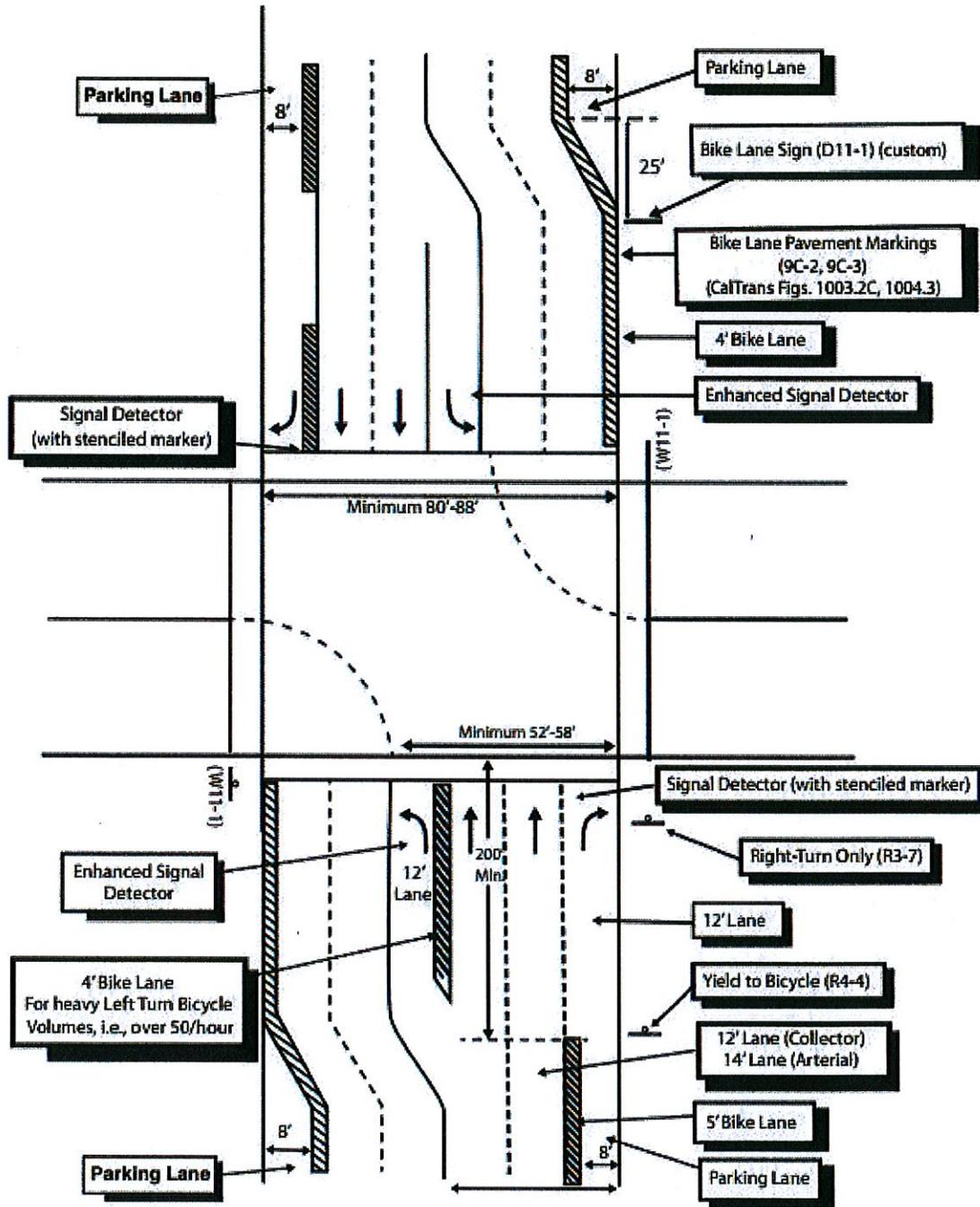


Minimum Street Widths to Accommodate Bike Lanes									
	2-Lanes/Parking			4-Lanes/Parking			6-Lanes/Parking		
	0	1	2	0	1	2	0	1	2
> 2,000	28'	35'	44'	48'	56'	62'	N/A	N/A	N/A
2,000 - 20,000 ADT	32'	41'	50'	56'	65'	74'	80'	89'	98'
20,000 + ADT Under 35 MPH	32'	41'	50'	56'	65'	74'	80'	89'	98'
20,000 + ADT Over 35 MPH	36'	45'	54'	60'	69'	78'	84'	93'	102'

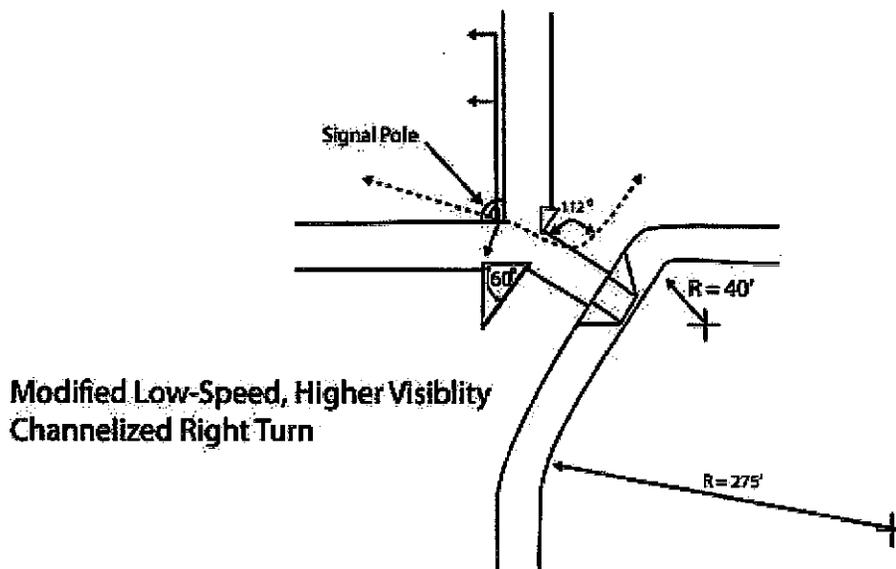
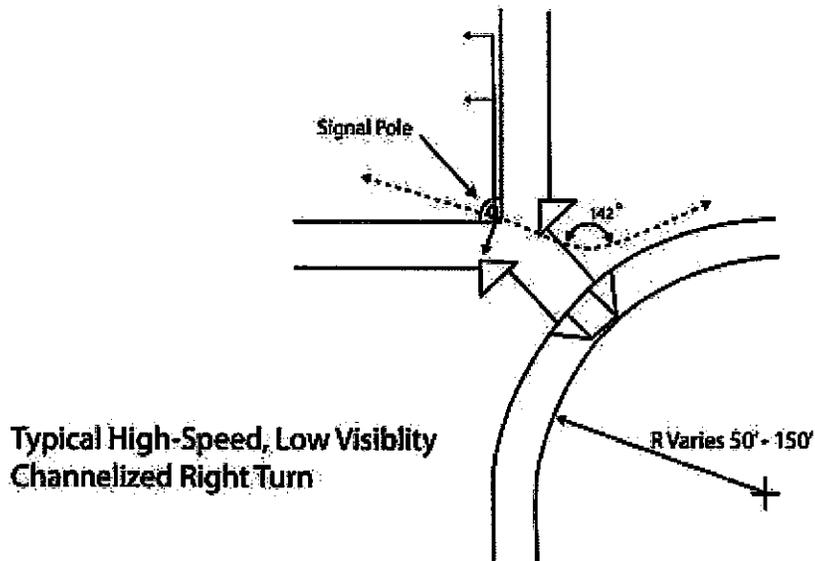
Note: Assumes curb to curb with smooth gutter transition. Assumes no medians.

6.5 Treatments at Intersections

Figure 12:
Bike Lane Intersection Design



**Figure 13:
Recommended Right Turn Channelization**



6.6 On-Street Bikeway Implementation Steps

The translation of a bikeway system map to actual improvements in the field is generally under the purview of the City’s Department of Public Works (DPW). Aside from meeting specific roadway standards for motor vehicle traffic, the Department of Public Works must consider on-street parking, drainage, pedestrian movement, signals, traffic volumes and speeds, roadway capacity and level of service, mixture of trucks, maintenance, among a variety of items.

One goal of the Bikeway System Master Plan is to enhance bicycling conditions on the entire City street system. The following implementation steps are recommended for each proposed corridor, which may have roadway conditions (lane width, traffic volumes, etc.) that vary every block.

Perform a Preliminary Design Study

A preliminary design study of the top priority bikeway corridors is included in this plan. The recommendations must be reviewed and approved by the DPW, collecting the following information for review: (a) as-built plans (if available), (b) curb-to-curb widths, (c) total public right-of-way width, (d) lane configuration, (e) location of all surface utilities, (f) ADT volumes, and (g) posted speeds and average speeds. Some of this data collection work has been conducted as part of this plan.

Install Bike Lanes Where Feasible

Where an entire corridor has an existing curb lane of at least 17 feet and ADT volumes over 2,000 vehicles per day, select a Class II bike lane treatment. Streets with volumes under 2,000 vehicles per day do not require bike lanes and may be signed as Class III bike routes. Bike lanes must be able to be installed at minimum lengths of one half (½) mile, otherwise Class III bike route treatments should be selected. Where curb lanes are less than 17 feet, examine existing striping and on-street parking. Travel and parking lane standards are shown in Table 6 below.

**Table 6:
Actions to Install Bike Lanes
(subject to approval of City Engineer)**

1. Review current ADT and peak hour traffic volumes: eliminate unneeded travel lanes based on long term traffic volumes.
2. Review current turning movements. Remove continuous median turn lanes where turning movements are low.
3. Review current on-street parking. Consider the removal of on-street parking when peak demand is less than 20%.
4. Reduce all travel lanes to 12 feet. Where ADTs are between 5,000 and 10,000 ADT, consider reducing lanes to 11 feet. Where ADTs are under 5,000 vehicles, consider reducing travel lanes to 10 feet.
5. Reduce median turn lanes to 12 feet on arterials, 11 feet on collectors.

**Table 6:
Actions to Install Bike Lanes
(subject to approval of City Engineer)**

6. Complete bike lane striping and signing plan.
--

Install Class III Bike Route

Where Class II bike lanes cannot be installed after the steps described above, or where ADT volumes are under 2,000 vehicles per day, a Class III route should be installed. Caltrans describes Class III bike routes as providing a continuous bikeway system on corridors where bike lanes are either not feasible or required. The decision to sign a bicycle route should be based on the advisability of encouraging bicycle travel in the corridor, based on existing usage by bicycles, comparative directness and comfort of the route compared to other alternative corridors, lower traffic volumes and speeds, wider curb lanes, presence of intersection control measures, a higher level of maintenance, surface imperfections or irregularities removed, and/or lack of on-street parking. While Caltrans only identifies signing for bike routes, maximizing the width of the curb lane is considered an essential element of this plan. Minimum curb lane widths are described in the Federal Highway Administration document “Selecting Roadway Design Treatments to Accommodate Bicycles” and in Table 7 below.

**Table 7:
Actions to Install Class III Bike Routes
(subject to approval by City Engineer)**

1. Review steps described in Table 1 for bike lanes concerning eliminating or reducing travel and parking lanes.
2. Provide a minimum of 12 feet curb lane on all local and collector streets with adequate sight distance, an average mix of truck/bus traffic, average speeds under 30 mph, and ADTs under 10,000 vehicles per day (vpd).
3. Provide a minimum 14 feet wide curb lane on all local and collector streets with adequate sight distance, an average mix of truck/bus traffic, average speeds under 40 mph, and ADTs over 10,000 vpd.
4. Provide a minimum of a 15 feet wide curb lane on all collector and arterial streets with adequate sight distance, an average mix of truck/bus traffic, average speeds over 40 mph, and ADTs over 10,000 vpd.

Where bike lanes or bike routes that meet the curb lane standards identified in Table cannot be met, an alternate route for less experienced bicyclists needs to be identified. The city may consider changing the primary route altogether to a street with less traffic, lower speeds, and/or more right-of-way.

6.7 Signage and Markings

All bikeway signing in Winters should conform to the signing identified in the Caltrans Traffic Manual and/or the Manual on Uniform Traffic Control Devices (MUTCD). These documents give specific information on the type and location of signing for the primary bike system. A list of bikeway signs from Caltrans and the MUTCD are shown in the Table 8 and typical signing for

a school commute corridor is shown in Figure 15. A typical bike route sign is shown in Figure 16.

**Table 8:
Recommended Signing and Marking**

No Motor Vehicles	Trail entrances	R5-3
Use Ped Signal/Yield to Peds	At crosswalks; where Sidewalks are being used	R9-5 R9-6
Bike Lane Ahead: Right Lane Bikes Only	At beginning of bike lanes	R3-16 R3-17
STOP, YIELD	At trail intersections with Red Roads & Coastal Rail Trails	R1-1 R1-2
Bicycle Crossing	For motorists at trail crossings	W11-1
Bike Lane	At the far side of all arterial Intersections	D11-1
Hazardous Condition	Slippery or rough pavement	W8-10
Turns and Curves	At turns and curves which exceed 20 mph design specifications	W1-1,2 W1-4,5 W1-6
Trail Intersections	At trail intersections where no STOP or YIELD required, or sight lines limited	W2-1, W2-2 W2-3, W2-4, W2-5
STOP Ahead	Where STOP sign is obscured	W3-1
Signal Ahead	Where signal is obscured	W3-3
Bikeway Narrows	Where bikeway width narrows or is below 8'	W5-4
Downgrade	Where sustained bikeway gradient is above 5%	W7-5

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Pedestrian Crossing	Where pedestrian walkway crosses trail	W11A-2
Railroad Crossing	Where trail crosses railway tracks at grade	W10-1
Directional Signs	At intersections where access to Major destinations is available	D1-1b(r/l) D1-1(c)
Right Lane Must Turn Right	Where bike lanes ends before Intersection	R3-7 R4-4
Coastal Rail Trail	Trail logo: at all trail entrances, major intersections, major access points	n/a
Trail Regulations	All trail entrances	n/a
Multi-purpose Trail: Bikes Yield to Pedestrians	All trail entrances	n/a
Bikes Reduce Speed & Call Out Before Passing	Every 2,000 feet	n/a
Please Stay On Trail Caution: Storm Damaged Trail	In environmentally sensitive areas Storm damaged locations	n/a n/a
Trail Closed: No Entry Until Made Accessible & Safe for Public Use	Where trail or access points closed due to hazardous conditions	n/a
Speed Limit Signs	Near trail entrances: where speed Limits should be reduced from 20 mph	n/a
Trail Curfew 10PM – 5AM	Based on local ordinance	n/a

Figure 15:
Bike Route Sign



**Figure 16:
Numbered Bike Route Sign**

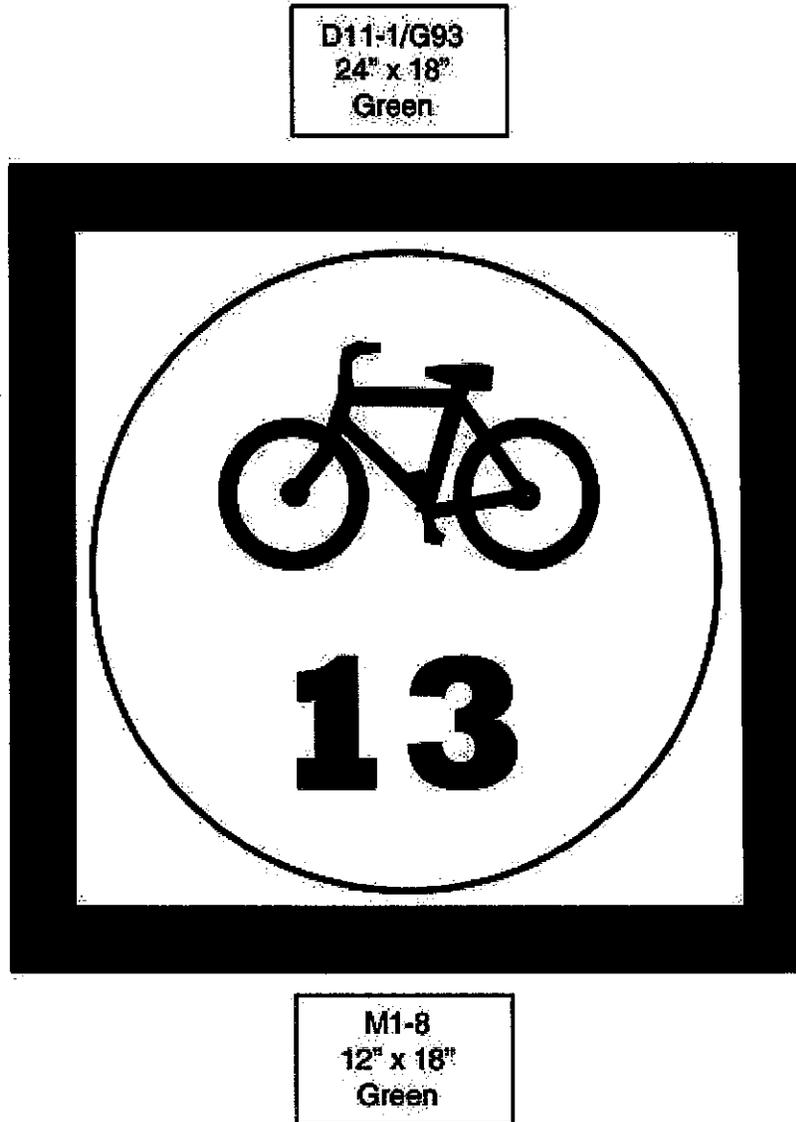
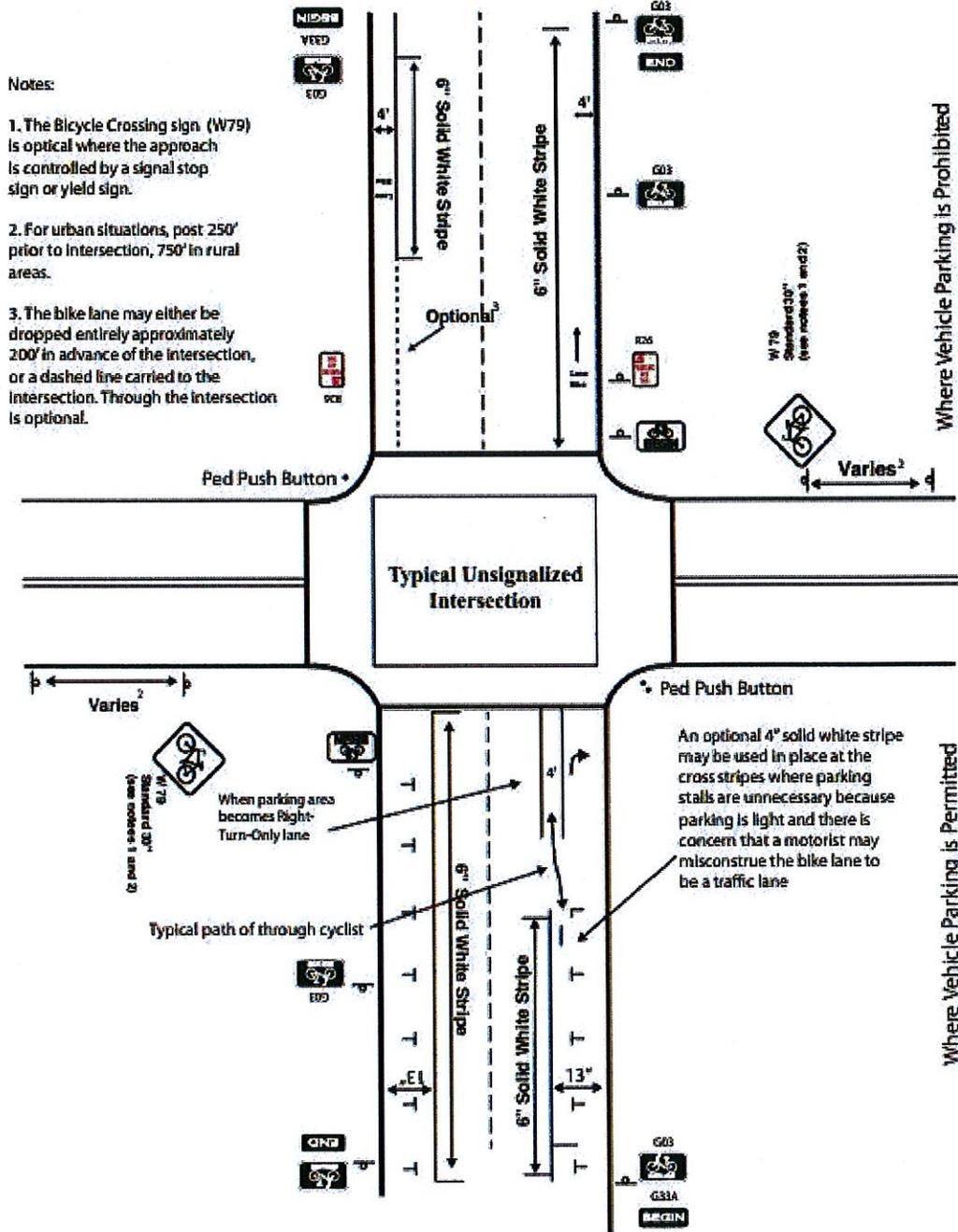


Figure 17:
Signing at Unsignalized Intersections



Notes:

1. The Bicycle Crossing sign (W79) is optional where the approach is controlled by a signal stop sign or yield sign.
2. For urban situations, post 250' prior to intersection, 750' in rural areas.
3. The bike lane may either be dropped entirely approximately 200' in advance of the intersection, or a dashed line carried to the intersection. Through the intersection is optional.

6.8 Maintenance

The total annual maintenance cost of the primary bikeway system is estimated to be \$6,895 when it is fully implemented. All of the maintenance costs are associated with the proposed Putah Creek Pathway, as bike lanes and routes are assumed to be maintained as part of routine roadway maintenance. Class I bike path maintenance costs are based on \$10,335 per mile, which covers labor, supplies, and amortized equipment costs for weekly trash removal, monthly sweeping, and bi-annual resurfacing and repair patrols.

**Table 9:
Bikeway Maintenance Check List**

Sign replacement/repair	1 – 3 years
Pavement marking replacement	1 – 3 years
Tree, shrub & grass trimming/fertilizing	5 months – 1 year
Pavement sealing/potholes	5 – 15 years (1)
Clean drainage system	1 year
Pavement sweeping	Weekly – monthly/as needed
Shoulder and grass mowing	Weekly/as needed
Trash disposal	Weekly/as needed
Lighting replacement/repair	1 year
Graffiti removal	Weekly – monthly/as needed
Maintain furniture	1 year
Fountain/restroom cleaning/repair	Weekly – monthly/as needed
Pruning	1 – 4 years
Bridge/tunnel inspection	1 year
Remove fallen trees	As needed
Weed control	Monthly/as needed
Remove snow and ice	Weekly/as needed
Maintain emergency telephones, CCTV	1 year
Maintain irrigation lines	1 year
Irrigate/water plants	Weekly – monthly/as needed

(1) Annually in areas with snow.

Source: *Trails for the 21st Century, 1993.*

SECTION VII: EDUCATION and ENFORCEMENT

7.1 Community and Employer Outreach

Without community support, a bicycle and pedestrian plan lacks the key resources that are needed to ensure implementation over time. While the City Public Works Department may be responsible for overseeing the design and construction of physical improvements, strategies for community involvement will be important to ensuring broad-based support – which translates into political support – which can help secure financial resources. Involvement by the private sector in raising awareness of the benefits of bicycling and walking range from small incremental activities by non-profit groups, to efforts by the largest employers in the City. Specific programs are described below.

Bicycle Donation Program

A fleet of lender bicycles available to employees to use as a commute alternative has proved successful in Portland and other U.S. cities. The bicycle may be purchased new or obtained from police auctions, repaired, painted and engraved with ID numbers, and made available free of charge to employees. Depending on demand, bicycles may be made available through reservations or on a rotating basis. The bicycles themselves should be lower-end heavy-duty bicycles that have minimal re-sale value. Employer's responsibilities would be limited to an annual maintenance inspection and repairs as necessary. The objective of the program is to encourage employees to try bicycling to work as an alternative, without making a major investment. Employers may wish to allow bicycle commuters to leave 15 minutes early from work, or some other type of incentive to encourage use of the bicycles.

Bicycle Clunker and Parts Program, Bicycle Repair Program

This program ties directly into the previous program by obtaining broken, police auction, or other bicycles and restoring them to working condition. The program's dual mission is also to train young people (ages 12-18) how to repair bicycles as part of a summer jobs training effort. Bicycles are an excellent medium to teach young people the fundamentals of mechanics, safety, and operation. Young people can use these skills to maintain their own bicycles, or to build on related interests. The program is often staffed by volunteers from local cycling organizations and bicycle shops, who can help build an interest in bicycling as an alternative to driving. The seed money to begin this type of program often comes from a local private funding source. The proposal to this source should clearly outline the project objectives, operating details, costs, effectiveness evaluation, and other details. The bicycles themselves could be derived from unclaimed stolen bicycles from the police department, or from donated bicycles. The program will need to qualify as a Section 501C (3) non-profit organization to offer tax deductions.

Bicycle Facilities Map

Work with the Yolo-Solano Air Quality Management District, Parks & Recreation, the School District, Chamber of Commerce, and local businesses to produce bicycle/walking map that shows existing and recommended touring and commuting bicycle routes, access to regional bike routes, historic walking tours, and school commute routes.

Community Adoption

Programs to have local businesses and organizations “adopt” a pathway such as the Putah Creek Pathway have proven effective around the country, similar to the adoption of segments of the Interstate Highway System. Supporters would be identified by small signs located along the pathway, acknowledging their contribution. Support would be in the form of an annual commitment to pay for the routine maintenance of the pathway, which in general costs about \$10,335 per mile. This program may be administered by the Department of Public Works or other groups.

Bike Fairs and Races

The City is well positioned to capitalize on the growing interest in on-road and off-road bicycle races and criterions. Given the City’s proximity to major bicycling centers such as Davis and location on existing major bicycling routes, the market for such events would be tremendous. Events would need to be sponsored by local businesses, and involve some promotion, insurance, and development of adequate circuits for all levels of riders. It is not unusual for these events to draw up to 1,000 riders, which could bring off-season activity into the City.

The City can assist in developing these events by acting as a co-sponsor, and expediting and possibly underwriting some of the expense of – for example – police time. The City should also encourage these events to have races and tours that appeal to the less experienced cyclist. For example, in exchange for underwriting part of the costs of a race the City could require the event promoters to hold a bicycle repair and maintenance workshop for kids, and a tour of the route lead by experienced cyclists who could show less experienced riders how to safely negotiate city streets.

Employer Incentives

Beyond programs described earlier such as the Bicycle Donation Program, employer incentives to encourage employees to try bicycling or walking to work include sponsoring bike fairs and races, providing bicycle lockers and shower facilities, and offering incentives to employees who commute by bicycle or walk by allowing for more flexible arrival and departure times. The City may offer incentives to employers to institute these improvements through air quality credits, lowered parking requirements, reduced traffic mitigation fees, or other means.

7.2 Bicycle and Pedestrian Safety Education Programs

The Winters Bicycle System Master Plan provides both physical recommendations (such as bike lanes) and program recommendations. Some of program recommendations, such as changes in zoning requirements for bicycle parking, have already been covered. This section covers future efforts to educate bicyclists and motorists, and efforts to increase the use of bicycles as a transportation alternative.

Education

The Winters Joint Unified School District, Police Department, and the Department of Public Works have a history of trying to improve safety conditions for bicyclists and pedestrians. Despite these efforts, the lack of education for both bicyclists, especially younger students, is a leading cause of accidents. For example, the most common type of reported bicycle accident in California involves a younger person (between 8 and 16 years of age) riding on the wrong side of the road in the evening hours. Studies of accident locations around California consistently show the greatest concentration of accidents is directly adjacent to elementary, middle, and high schools. Many less-experienced adult bicyclists are unsure how to negotiate intersections and make turns on city streets.

Motorist education on the rights of bicyclists and pedestrians is virtually non-existent. Many motorists mistakenly believe, for example, that bicyclists do not have a right to ride in travel lanes and that they should be riding on sidewalks. Many motorists do not understand the concept of “sharing the road” with bicyclists, or why a bicyclist may need to ride in a travel lane if there is no shoulder or it is full of gravel or potholes.

Existing education programs in schools are generally taught once a year to 3rd, 4th, and 5th graders. Curriculum is generally derived from established programs developed by groups such as the California State Automobile Association, and taught by members of the Winters Police Department. Budget cuts, demands on students’ time, and liability concerns limit the extent of bicycle education to school children. Formal adult bicycle education is currently non-existent.

Expand Current Education Programs

Existing educational programs in Winters schools should be expanded and supported by a secure, regular funding source. A joint City/School District Safety Committee should be formed consisting of appointed parents, teachers, administrators, police, and public works staff whose task it is to identify problems and solutions, ensure implementation, and submit recommendations to the School Board or City Council.

Develop New Educational Program Materials and Curriculum.

Education materials should be expanded to promote the benefits of bicycling, the need for education and safety improvements, the most recent educational tools available in the country (including the use of low-cost safety videos), and directives to parents on the proper school drop-off procedure for their children. Educational pamphlets for children should be made more

Winters Bikeway System Master Plan

readable. Incentive programs to reward good behavior should be developed. Educational programs, and especially on-bike training, should be expanded to more grades and for more hours per year. Education curriculum should, at a minimum, cover the following lessons:

- On-bike training or bicycle "rodeos"
- How to adjust and maintain a bicycle
- Night riding (clothes, lights)
- Rules of the road
- Riding on sidewalks
- How to negotiate intersections
- Riding defensively
- Use of hand signals

A standard safety handbook format should be developed incorporating the best elements of those currently in use, and made available to each school on computer disks so they may be customized as needed. Each school should develop a circulation map of the campus and immediate environs to include in the handbooks, clearly showing the preferred circulation and parking patterns and explaining in text the reason behind the recommendations. This circulation map should also be a permanent feature in all school newsletters. Bicycle helmet subsidy-programs are available in California, and should be used to provide low-cost approved helmets for all school children who ride bicycles.

Develop an Adult Education Program

Establish an adult bicycle education program through the Public Works Department, or other City departments that (a) teaches adults how to ride defensively, (b) how to ride on a variety of city streets, and (c) encourages adults to feel more confident to ride to work or for recreation. Work with local bicycling groups who could provide the training expertise, and possibly lead organized bicycle training sessions, tours and rides.

Educate Motorists

Educate motorists about the rights and characteristics of bicyclists through a variety of means including: (a) making bicycle safety a part of traffic school curriculum in Winters, (b) producing a brochure on bicycle safety and laws for public distribution, (c) enforcing existing traffic laws for both motorists and bicycles, (d) sending an official letter to the Department of Motor Vehicles recommending the inclusion of bicycle laws in the driver license exam, and (e) install signs that read "Share the Road" with a bicycle symbol at least every 1,000 feet along all routes of the proposed primary system where bike lanes are not feasible, travel lanes are under 14 feet wide, and ADTs exceed 20,000.

7.3 Other Safety Improvements

In addition to the education actions listed above and the proposed bicycle and pedestrian system improvements, the following miscellaneous actions address a variety of needs and deficiencies.

Pedestrian Crossings

Pedestrian crossings are generally provided with crosswalks, warning signs, lighting, signals, and/or pavement treatments. Standards for the design, operation, and installation of pedestrian crossings have been developed by a variety of organizations such as Caltrans and AASHTO. The type and location of crossing improvements is often based on an evaluation of pedestrian volumes, spacing between crossings, traffic volumes, accident patterns, and other information. There has been a recent trend nationwide of removing unprotected mid-block crossings based on the notion that it gives pedestrians a false sense of security and leads to a higher accident rate.

The City should adopt minimum thresholds for pedestrian facilities that are applied city-wide. This includes minimum green time at signalized intersections based on street width, minimum distances between crosswalks on collectors and arterials, minimum sight clearance (including on-street parking restrictions), and minimum lighting standards.

School Commute Routes

Identifying and improving routes for children to walk or bicycle to school is one of the most cost effective means of reducing AM traffic congestion and addressing existing safety problems. Most effective school commute programs are joint efforts of the school district and city, with parent organizations adding an important element.

Develop School Commute Route Improvement Plan

Develop a tool that can be used to evaluate safety conditions on school commute corridors to determine if conditions are within acceptable bounds. This can be done using state or City accident data, surveys of parents on their school commute habits, surveys of students who walk or ride to school, and other sources. Develop specific thresholds by which meaningful comparisons can be made.

Develop a toolbox of measures that can be implemented by the school district and City to address safety problems. This may include maps of preferred school commute routes, warning signs, enhanced education, additional crossing guards, signal treatments (longer cycles, pedestrian activated buttons, etc.), enhanced visibility at key locations (lighting, landscaping abatement), crosswalks, bike lanes, and other measures.

SECTION 8: IMPLEMENTATION STRATEGY

8.1 Ranking and Phasing of Improvements

The recommended improvements and programs are expected to be developed over the 20-year lifespan of the plan, from 2012 through 2032. The actual phasing of projects is directly linked to the availability of funding, which in turn is related to overall economic conditions in Winters, California, and the United States. Funding is also related to local, regional, state, and federal policy and the amount of funding that is made available to bicycle and pedestrian projects. Implementation is also expected to occur through local initiatives and possible use of impact fees, zoning requirements/bonuses, and/or tax increment financing.

The top projects were selected as part of the recently adopted “Complete Streets” plan for the City’s busiest thoroughfare, Grant Ave.

Placing bike lanes along roadways that are being reconstructed represents one of the most cost effective strategies for the City, and one that will be pursued on the Grant, Railroad, and Moody Slough Roadway projects to be constructed or re-constructed as part of future development. The incremental cost of providing bike lanes or other features is nominal on most roadway projects, and in fact may already be included but simply identified as a “shoulder” rather than a bike lane. Table 10 presents a list of scheduled roadway improvement projects in Winters.

**Table 10:
Scheduled Roadway Construction Projects**

Roadway Project	Year Scheduled
Grant/I-505 Widening	2012
Railroad Avenue Widening	2014
Moody Slough Road Construction	2018

8.2 Cost Breakdown

Once these proposed projects get closer towards implementation a breakdown of the recommended projects, along with phasing, responsibility, funding sources, and total development cost will be created. It is important to note that while many of the projects can be funded with federal, state, and regional transportation, safety, and/or air quality grants, others are recreational in nature and must be funded by local or private sources.

These proposed improvements are scheduled to be implemented over the next 10 years, or as funding is available. It also presents a ‘best case’ scenario for Winters, providing a network of bicycle facilities within the next ten years. Some of the more expensive projects may take longer to implement.

8.3 Funding

There are a variety of potential funding sources including local, state, regional, and federal funding programs that can be used to construct the proposed bicycle and pedestrian improvements. Many of the federal, state, and regional programs are competitive, and involve the completion of extensive applications with clear documentation of the project need, costs, and benefits. Local funding for bicycle projects typically comes from Transportation Development Act (TDA) funding, which is prorated to each community based on population. Funding for many of the programs listed in Table 3 would need to be funded either with TDA, general fund (staff time), or possibly private grants. Table 11 presents a summary of available funding along with timing, criteria, and funding agency.

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**Table 11:
Summary of Funding Programs**

STP	Both	Transportation	Both
Transportation Enhancement Activities (MAP-21)	Both	Transportation	Construction
CMAQ (MAP-21)	Both	Transportation	Both
National Highway System (NHS)	Both	Transportation	Both
Federal Lands Highway Funds	Both	Transportation	Construction
Scenic Byways Program	Both	Transportation	Construction (Including planning design & development)
Bridge Repair & Replacement	Bicycle	Transportation	Construction
National Recreation Trails Fund	Both	Both	Both
Highway Safety Program	Both	Transportation	Non-Construction
Highway Safety & Development	Pedestrian	Transportation	Non-Construction
Recreational & Public Purposes Act	Both	Both (Primarily Recreational)	Construction
Schools & Roads Grants to States + sR25	Both	Transportation	Construction
Section 3 Mass Transit Capital Grants	Both	Transportation	Both
California Bikeways Act	Bikes	Transportation	Construction
Environmental Enhancement & Mitigation Program	Both	Transportation	Construction
Flexible Congestion Relief	Both	Transportation	Construction
Habitat Conservation Fund Grant Program	Both	Both	Construction
Kapiloff Land Bank Funds	Both	Transportation	Construction (Including land acquisition)
Land & Water Conservation Fund	Both	Both	Construction (Including land acquisition)
Mello-Roos Community Facilities Districts	Both	Both	Both
Local Transportation Fund (LTF) TDA Article 3	Both	Transportation	Both
Community Design	Both	Both	Both
Bike/Pedestrian Program Funding	Both	Both	Both
YSAQMD	Both	Both	Both

Federal

Moving Ahead for Progress in the 21st Century (MAP-21)

While Winters may have an uphill battle in securing federal dollars, the area is located near Sacramento and Davis – both well-known bicycling areas. It will be critical to get the local state assemblyperson and senator briefed on these projects and working with Caltrans and the California Transportation Commission for these projects.

Surface Transportation Program (STP)

This federal program has been defined by the Federal Highway Bill from the ISTEA through the latest adopted bill MAP-21. These funds may be used for roads, bridges, transit capital, and bicycle/pedestrian projects. Eligible bicycle projects include bicycle facilities; parking facilities; and bike racks.

Transportation Alternatives (TA)

Formerly called the Transportation Enhancement (TE) program, TA funds are allocated to eligible projects that are associated with automobile alternative transportation projects. These funds are allocated through the State Transportation Improvement Program—a 2 year programming cycle.

Congestion Mitigation and Air Quality Program (CMAQ)

CMAQ funds are directed to transportation projects and programs that contribute to the attainment or maintenance of National Ambient Air Quality Standards in non-attainment or air quality maintenance areas for ozone, carbon monoxide or particulate matter under provisions for the Federal Clean Air Act.

State

TDA Article III (SB 821)

Transportation Development Act (TDA) Article III funds are state block grants awarded annually to local jurisdictions for bicycle and pedestrian projects in California. These funds originate from the state gasoline tax and are distributed to local jurisdictions based on population.

Bicycle Transportation Account

The state Bicycle Transportation Account (BTA) is an annual grant program available to cities and counties for funding bicycle projects that improve safety and convenience for bicycle commuters. For the 2013/2014 funding cycle, BTA will provide \$7.2 million to cities and counties.

Safe Routes to School

This program aims to increase the number of children who walk or bicycle to and from school by funding projects that remove the barriers that currently prevent students from doing so.

It was widely expressed by the community of Winters that crossing Grant Avenue is one of the greatest barriers for children to bike and walk to school. The community was concerned not only about the danger of crossing an arterial with insufficient marked crosswalks but also the lack of education and awareness for both the students and the motorists. This funding program can be a useful resource to tackle both sides of this equation.

For more information go to: <http://www.dot.ca.gov/hq/LocalPrograms/saferoutes/saferoutes.htm>

Regional

The Yolo-Solano Air Quality Management District is a major potential source of funding for bicycle and pedestrian programs. The grants are generally in the \$10,000 to \$80,000 range and are highly competitive based on a cost-benefit formula developed by the District. Funding priorities also change annually with the District, between bicycle and other projects such as transit.

Local

New Construction

Future road widening and construction projects are one means of providing bike lanes. To ensure that roadway construction projects provide bike lanes where needed, it is important that the review process meets the standards and guidelines presented in this master plan and the City's Circulation Element.

Impact Fees

Another potential local source of funding are developer impact fees, typically ties to trip generation rates and traffic impacts produced by a proposed project. A developer may reduce the number of trips (and hence impacts and cost) by paying for on- and off-site bikeway improvements which will encourage residents to bicycle rather than drive. Establishing a clear nexus or connection between the impact fee and the project's impacts is critical in avoiding a potential lawsuit.

Mello Roos

Bike paths, lanes, and pedestrian facilities can be funded as part of a local assessment or benefit district. Defining the boundaries of the benefit district may be difficult unless the facility is part of a larger parks and recreation or public infrastructure program with broad community benefits and support.

Other

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Local sales taxes, fees, and permits may be implemented, requiring a local election. Volunteer programs may substantially reduce the cost of implementing some of the proposed pathways. Use of groups such as the California Conservation Corps (who offer low cost assistance) could be effective at reducing project costs. Local schools or community groups may use the bikeway or pedestrian project as a project for the year, possibly working with a local designer or engineer. Work parties may be formed to help clear the right-of-way where needed. A local construction company may donate or discount services. A challenge grant program with local businesses may be a good source of local funding, where corporations “adopt” a bikeway and help construct and maintain the facility.

8.4 Financing

Proposed improvements and programs to be developed over the next 10 years in Winters have been analyzed to determine the annual financing requirements, and to allow the City to budget its resources and target funding applications. It is important to note that the majority of funding is expected to be derived from federal sources. These funding sources are extremely competitive, and require a combination of sound applications, local support, and lobbying on the regional and state level. The financing sequence outlined in Table 11 provides a template for future funding applications and local allocations; unsuccessful applications will be “rolled-over” to the next year on this schedule.

For the 2002 update the City of Winters had striped Main Street, sections of East Main Street, and Valley Oak Drive for Class II bike lanes in the period of 2000-2001. The striping work was combined with overlay work that was occurring on some of the street segments. A grant through the Caltrans Bicycle Transportation Account funded a significant portion of the Class II striping for Main Street and Valley Oak Drive. It is estimated that the City spent \$5000 of its own funds (Gas Tax receipts, Transportation Development Act monies, etc.) for the Class II striping. The following table shows the most recent bicycle and pedestrian improvement projects, their cost, and the year completed.

**Table 12:
Financing Past Projects**

Name	Price	Year Completed
Railroad Trestle Bridge	\$800,000	2006
North Bank Putah Creek Parkway	\$1.6 Million	Estimated completion January 2013
Grant Avenue Sidewalk	\$400,000	May 2012
Hemenway Street	\$600,000	January 2009



**CITY COUNCIL
STAFF REPORT**

TO: Honorable Mayor and Councilmembers
DATE: February 19, 2013
THROUGH: John W. Donlevy, Jr., City Manager
FROM: Sergio Gutierrez, Chief of Police *SG*
SUBJECT: Law Enforcement Chaplain

INFORMATION REPORT:

This Staff Report is information for the Council regarding the start of a Law Enforcement Chaplaincy Program. No action is requested.

BACKGROUND:

The Winters Police Department is launching its first Law Enforcement Chaplaincy Program.

The Law Enforcement Chaplaincy Program is a volunteer program where a credentialed Law Enforcement Chaplain serves as an unpaid volunteer position in a non-sworn capacity.

This program is geared to work with law enforcement and fire service personnel on a professional level providing critical incident response, post-traumatic counseling, and other support necessary in crisis related events.

Winters Law Enforcement Chaplains would provide immediate confidential, personal and family counseling, within the framework of non-denominational spiritual guidance to any law enforcement officer, fire fighter, and their family. Law Enforcement Chaplains provide this optional personal resource not only to these officers and firefighters but also to all department employees and their families as well.

Winters Law Enforcement and Community Chaplains respond to counsel, assist, and support victims and witnesses of critical incidents, crisis, and other traumatic events. Chaplains are specially trained in handling these situations and are available to provide follow-up counseling and intervention for the people of the City of Winters.

To become an L.E. Chaplain, you must have completed a Law Enforcement Chaplaincy Academy. To be employed as volunteer, the L.E. Chaplain must complete a background check before being permitted to serve in a law enforcement agency.

Staff has checked with the Director of Administrative Services, Nanci Mills and YCPARMIA regarding the volunteer chaplaincy policy and program. It has been determined to meet requirements. Staff has been in discussion with Law Enforcement Chaplain Jim Wilson who is currently serving as the Dixon Police Department's Chaplain. He has offered and agreed to share his services by representing the Winters Police Department as our Law Enforcement Chaplain. He has completed the Law Enforcement Chaplaincy Academy meeting the requirements for our program.

Staff believes this program will be a valuable benefit for our public safety staff and the Winters Community.

FISCAL IMPACTS: No cost for services. Only cost of Winters Police Chaplain polo shirts and embroidery at current retail cost estimating \$80 for initial two shirts. The annual budget will be slated for future replacement as needed.

Attachments: None



**CITY COUNCIL
STAFF REPORT**

TO: Honorable Mayor and Councilmembers

DATE: February 19, 2013

THROUGH: John W. Donlevy, Jr., City Manager

FROM: Carol Scianna, Environmental Services Manager

SUBJECT: Wastewater Services Monthly Report

RECOMMENDATION: Receive Wastewater Services Monthly Report from Southwest Water, Inc

BACKGROUND: As part of the new contract with Southwest Water, Inc. their staff will be presenting a monthly services report. The report contains details regarding daily rounds tasks, Call Outs responded to, ongoing and completed projects and safety meetings.

FISCAL IMPACT: None



DAILY LOG:

- 1/01/13 Rounds and readings per checklist. Cleaned Headworks. Generator rounds. CALL OUTS: 205 Baker St. & 412 Main St.
- 1/02/13 Rounds and readings per checklist. Cleaned Headworks. Irrigating North Field and working on irrigation system repairs. Calibrate pH/DO meter, took weekly pond influent/effluent compliance samples and field observations, monthly Standard Minerals and Standard Metals samples, and performed Settleable Solids test. CALL OUT: 607 4th St.
- 1/03/13 Rounds and readings per checklist. Cleaned Headworks. North Field irrigation on. Tailwater pond pump to "Auto"; Tailwater pond high level. PVS Minibulk onsite to review needs for second chlorine storage tank. EHS Safety Training: Safety signs and Tags and Access to Employee Exposure & Medical Records. Safety Committee meeting. Placed tilling blades on tractor and tilled South Field. Working on North Field irrigation system repairs. Working on SMR and Monthly Reports. CALL OUTS: 409 Grant Ave. & 315 Abbey St.
- 1/04/13 Rounds and readings per checklist. Cleaned Headworks. North Field irrigation on. Problem with Lift Station #5 lift station transducer; reading high level with pump running continuously but wet well is empty. Turned off pumps and let wet well fill up to restore to normal operation. Clearing fallen tree branches from East St. yard. Working on Monthly Reports. Pumped East St. building lift station. Tilling South Irrigation Field. CALL OUT: 115 Baker St. & 209 Russell St.
- 1/05/13 Rounds and readings per checklist. Cleaned Headworks. Turned Tailwater Pond return pump to "OFF". CALL OUT: 409 Abbey St.
- 1/06/13 Rounds and readings per checklist. Cleaned Headworks. CALL OUT: 404 Neimann St.
- 1/07/13 Rounds and readings per checklist. Cleaned Headworks. Tailwater Pond pump to "AUTO". Lift Station #5 transducer issue again; Shut off pumps to raise wet well and restore to normal operation. Picked up repaired mower and small trash pump from Sterling-May. Inflated air bladder at Aeration Pond #A2 to 25 psi. Working on SAP goods receipts. Cutting trees at East St. yard. Topped off Main Irrigation Pump #2 with oil. Working on North Irrigation Field repairs.



- 1/08/13 Rounds and readings per checklist. Wash down and clean Headworks. Calibrate pH/DO meters and took weekly pond, influent/effluent compliance samples, and Settleable Solids test. Raised telescoping drain at Storage Pond #1. North Field irrigation on. Tilling South Irrigation Field. Public Works meeting. Collected BACTi sample: CL2 residual at 6.5 ppm. Working on reports. North Field Irrigation System repairs.
- 1/09/13 Rounds and readings per checklist. Cleaned Headworks. Working on Monthly SMR. City Staff meeting and City Staff training lunch. Tilling South Irrigation Field; tractor stuck in mud. North Field Irrigation system repairs. Took Ford F150 into Vacaville to resolve a recall issue.
- 1/10/13 Rounds and readings per checklist. Cleaned Headworks. North Field irrigation on and rotated irrigation lines. Trying to liberate tractor from mud in South Field. Organizing tool shed.
CALL OUT: 409 Abbey St.
- 1/11/13 Rounds and readings per checklist. Cleaned Headworks and Wet Well. Took Chevy truck to Vacaville to resolve "check engine light" issue in order to pass smog test. Working on reports, goods receipts, and OIT Duty Statement. CALL OUTS: 409 Grant St. & 206 Anderson Ave.
- 1/12/13 Rounds and readings per checklist. Clogged Pump #2 at El Rio Villa; taken offline. CALL OUTS: 1029 Railroad Ave. & 408 Baker St.
- 1/13/13 Rounds and readings per checklist. CALL OUTS: 408 Baker St., 409 Abbey St., & 311 Rosa Ave.
- 1/14/13 Rounds and readings per checklist. Cleaned Headworks. North Field Irrigation on. Met J. Fletter at Lift Station #5 regarding programming alarms on PLC screen. CALL OUTS: 404 Neimann St., 7 Baker St., 206 Main St, & 409 Baker St.
- 1/15/13 Rounds and readings per checklist. Cleaned Headworks. North Field Irrigation on and rotated lines. Tailwater return line has small crack/leak due to cold weather. Working on report for City Council. Cleaned tractor and tool shed. Greased tractor. Generator rounds. Picked up pipe for Tailwater return pipe repairs. City Council meeting.
- 1/16/13 Rounds and readings per checklist. Cleaned Headworks. North Field irrigation on and rotated lines. Calibrate pH/DO meters and took weekly pond, influent/effluent compliance samples, and performed Settleable Solids test. Collected BACTi sample; CL2 residual 6.6 ppm. Tailwater return line repairs. Cut grass at East St. yard. Reviewed year reports with EHS manager. Met with City regarding laterals.
CALL OUT: 12 Edwards St.



- 1/17/13 Rounds and readings per checklist. Cleaned Headworks. North Irrigation Field on. Moving and cleaning files in office. Installed new and more accurate rain gauge at the Polishing Pond dock. Cutting trees at East St. yard. Working on reports and SAP PO's and goods receipts. CALL OUT: 404 Neimann St.
- 1/18/13 Rounds and readings per checklist. Cleaned Headworks. Irrigation on to North Field and rotated lines. Smog test completed on Chevy truck. Pulled pump #2 at El Rio Villa and removed clog; placed back into normal operation with Pump #2 in lead. Cutting and clearing trees at East St. yard. Completed OIT hours log sheet. Internet connectivity lost at East St. office. North Field Irrigation system repairs. Bid for materials needed for South Irrigation Field repairs taken to City.
- 1/19/13 Rounds and readings per checklist.
CALL OUTS: 1 Baker St. & 432 Edwards St.
- 1/20/13 Rounds and readings per checklist. Cleaned Headworks.
- 1/21/13 Rounds and readings per checklist. Cleaned Headworks. North Field Irrigation on; rotated lines. Tilling South Irrigation Field.
CALL OUTS: 905 Mermod Pl., 1204 Almeria Ave., & 209 Russell St.
- 1/22/13 Rounds and readings per checklist. Cleaned Headworks. Pumped East St. building lift station. North Irrigation Field on and Irrigation Field system repairs. Cutting trees in East St. yard. Placed mower on tractor. CALL OUT: 209 Mermod Pl.
- 1/23/13 Rounds and readings per checklist. Headworks plugged; cleaned Headworks and wash-down Wet Well. Calibrate pH/DO meters and took weekly pond, influent/effluent compliance samples, and performed Settleable Solids test. Collected BACTi sample; CL2 residual 4.6 ppm. ATT onsite to troubleshoot internet issue. Working on repairing Hydro-Jetter trailer lights. Mowing South Irrigation Field. Refueled East St. generator. CALL OUT: 1 Baker St.
- 1/24/13 Rounds and readings per checklist. Cleaned Headworks. Repaired tractor tire. Working on trailer light repairs. Working on SAP invoices.
CALL OUTS: 431 Abbey St., & 115 Baker St.
- 1/25/13 Rounds and readings per checklist. Working on SAP invoices. TV Camera training at 431 Abbey St. lateral. Staff Training: EHS Fire Prevention Plan. SOP Training: Emergency Call Out Procedures. Working on North Irrigation Field system repairs. CALL OUTS: 12 Edwards St., 210 Rosa St., 404 Niemann St., & 1009 McArthur Ave.
- 1/26/13 Standard rounds and readings. Cleaned Headworks.
CALL OUT: 408 Baker St.



- 1/27/13 Rounds and readings per checklist.
CALL OUT: 323 Hillview Ln.
- 1/28/13 Rounds and readings per checklist. North Irrigation Field on; rotated lines. Greased and cleaned Headworks. Lift Station #5 meeting regarding warranty issues. North Field Irrigation system repairs.
CALL OUTS: 115 Baker St., & 231 Anderson Ave.
- 1/29/13 Rounds, readings per checklist. Unplugged and cleaned Headworks. Pump 1 and 2 fault lights on at Lift Station #5; reset. North Field Irrigation on; rotated lines. Mowing South Irrigation Field. Generator rounds. Bay Alarm onsite replacing bad batteries on keypads and controller. Replaced blades on flail mower.
CALL OUT: 404 Edwards St.
- 1/30/13 Rounds and readings per checklist. Cleaned Headworks. North Irrigation Field on; rotated lines. Calibrate pH/DO meters and took weekly pond, influent/effluent compliance samples, and performed Settleable Solids test. Collected BACTi sample; CL2 residual 7.3 ppm. Working on reports. Plumber at 123 Westwood Ct. needed help finding cleanout for blocked lateral; located cleanout and blockage on resident side of cleanout. CALL OUT: 1 Baker St.
- 1/31/13 Rounds and readings per checklist. Wash down Headworks. North Field irrigation on. Mowing grass in South Irrigation Field. Cooper Controls onsite to calibrate flow meters and circular flow charts. Bay Alarm onsite to adjust date/time on system. Ran East St. building Lift Station. CALL OUTS: 106 Quail Ct. & 404 Neimann St.

SPILLS AND UNAUTHORIZED DISCHARGES:

- 1/01/13 205 Baker St. - <1 gallon contained
1/02/13 607 4th St. - <1 gallon contained
1/04/13 115 Baker St. - <10 gallons contained
1/10/13 409 Abbey St. - <1 gallon contained
1/14/13 7 Baker St. - <5 gallons contained
 409 Baker St. - <50 gallons contained
1/23/13 1 Baker St. - <1 gallon contained
1/27/13 323 Hillview Ln. - 5 gallons contained
1/28/13 115 Baker St. - 10 gallons contained
 231 Anderson Ave. - <10 gallons contained

February 2013 Goals:

- Implementation of OIT Program
- Lift Station #5 SOP completion
- Completion of mowing and tilling of South Spray Field
- Installation of second chlorine storage tank to disinfection system



**SWWC
Services, Inc.**

A SouthWest Water Company

City of Winters Wastewater Treatment Plant
201 East St., Winters, CA 95694
WDR #R5-2002-0136
Log of Operations
January 2013

PROJECTS UNDER REPAIR:

- Continuous work on South Field and Irrigation systems
- Repairing North Irrigation Field spray cannons
- Cleaning Storage Pond #4
- Mowing and turning topsoil in North and South Spray Fields
- Restoring irrigation to East Street yard
- Updating Computerized Maintenance Management Software
- Organizing new tool shed and tool boxes

PROJECTS COMPLETED:

- Organizing tool shed
- Purchase of irrigation materials for South Spray Field

SAFETY MEETINGS:

- 1/03/13 Safety Training: Safety signs and Tags
 Access to Employee Exposure & Medical Records
 Safety Committee meeting
- 1/25/13 EHS Fire Prevention Plan

SOP Training:

- 1/25/13 Emergency Call Out Procedures



CALL OUTS (43):

1/01/13	205 Baker Street - lateral	412 Main Street - lateral
1/02/13	607 4 th Street - lateral	
1/03/13	409 Grant Avenue - lateral	315 Abbey Street - lateral
1/04/13	115 Baker Street - lateral	209 Russell Street - lateral
1/05/13	409 Abbey Street - lateral	
1/06/13	404 Neimann Street - lateral	
1/10/13	409 Abbey Street - lateral	
1/11/13	409 Grant Street - lateral	206 Anderson Avenue - lateral
1/12/13	1029 Railroad Avenue - lateral	408 Baker Street - lateral
1/13/13	408 Baker Street - lateral	409 Abbey Street - lateral
	311 Rosa Avenue - lateral	
1/14/13	404 Neimann Street - lateral	7 Baker Street - lateral
	206 Main Street - lateral	409 Baker Street - lateral
1/16/13	12 Edwards Street - lateral	
1/17/13	404 Neimann Street - lateral	
1/19/13	1 Baker Street - lateral	432 Edwards Street - lateral
1/21/13	905 Mermod Place - lateral	1204 Almeria Avenue - lateral
	209 Russell Street - lateral	
1/23/13	1 Baker Street - lateral	
1/22/13	209 Mermod Place - lateral	
1/24/13	431 Abbey Street - lateral	115 Baker Street - lateral
1/25/13	12 Edwards Street - lateral	210 Rosa Street - lateral
	404 Niemann Street - lateral	1009 McArthur Avenue - lateral
1/26/13	408 Baker Street - lateral	
1/27/13	323 Hillview Lane - lateral	
1/28/13	115 Baker Street - lateral	231 Anderson Avenue - lateral
1/29/13	404 Edwards Street - lateral (no clean out)	
1/30/13	1 Baker Street - lateral	
1/31/13	106 Quail Court - lateral	404 Neimann Street - lateral

Respectively submitted,

Jim Keating
Facility Manager



CITY COUNCIL
STAFF REPORT

TO: Honorable Mayor and Councilmembers
DATE: February 19, 2013
THROUGH: John W. Donlevy, Jr., City Manager *JD*
FROM: Shelly A. Gunby, Director of Financial Management *Shelly*
SUBJECT: Comprehensive Annual Financial Report (CAFR)

RECOMMENDATION:

Staff recommends that the City Council receive the 2011-2012 Comprehensive Annual Financial Report (CAFR).

BACKGROUND:

Every year the City of Winters has an independent audit performed by an outside auditing firm. The audit was performed by Moss, Levy and Hartzheim, CPA for the 2011-2012 fiscal year. Upon completion of the audit, a Comprehensive Annual Financial Report, or CAFR is prepared by staff and the auditors to provide useful financial information for the City Council, Staff and Citizens regarding the operations of the City of Winters.

This year's CAFR contains information about factors affecting the financial condition of the City, the effect of the economy on our ability to adhere to certain financial policies, information about the capital projects and information about the awards that have been received by the City in the transmittal letter.

Included in the Management Discussion and Analysis (MD&A) is a discussion prepared by staff about the financial highlights for the year, a guide to the financial statements, analysis of the Government Wide Financial Statements and Governmental Activities, other major funds, budgetary highlights, capital and debt administration and economic factors impacting future budgets.

Page 24 of the report includes the balance sheet for the Governmental Funds of the City of Winters; these are all funds with the exception of the Water and Sewer Funds and the Trust Funds for the former redevelopment agency. The Housing Set Aside Fund and the Community Development Fund have no entries due to the dissolution of the Community Development Agency on January 31, 2012. They have been included for easy comparison to the prior year.

The Balance Sheet for the General Fund includes the following items:

Fund	Description	Revenue in Excess of Expenditures	Fund Balance
101	General Fund	(72,562.88)	2,203,534.74
102	Community Development Dept	(280,992.62)	(1,031,264.64)
103	Community Ctr and Pool Fundraising	69.66	18,448.98
104	Fireworks	(7,441.88)	(501.88)
105	Senior Fund Donations	(297.08)	702.92
107	Park Maintenance Committee	2,693.88	2,693.88
427	Capital Equipment Replacement	(7,787.54)	368,978.81
429	Service Reserve Fund	500,173.76	1,001,171.11
		<u>133,855.30</u>	<u>2,563,763.92</u>

The funds are combined into the General Fund for Financial Reporting purposes due to the fact that the items are not restricted by law for their use, but, rather restricted for use by decisions made by the City Council, or for ease of determining how a particular program is performing over time.

Included in the CAFR for the first time is Note 9 on page 61, Post-Retirement Health Insurance Benefits. The City of Winters provides retired employees the opportunity to continue their health insurance with CALPERS. When a retiree elects to continue their health insurance coverage with CALPERS, a portion of the cost is paid by the City of Winters. For 2012 this amount was \$112 per month per employee, for 2013 the amount is \$115 per month per employee. GASB 45 requires that the City calculate the estimated liability to provide this benefit to employees. Due to our size, actuarial companies were unwilling to enter into a contract for the actuarial calculation for the estimate. In concert with our auditors and the CSMFO (California Society of Municipal Finance Officers) staff prepared an actuarial for determining the liability for Post-Retirement Health Insurance. Assumptions included in the model include:

- The City cost will increase by 2% a year.
- Investment return is 3%
- 75% of current employees will elect to continue health coverage after retiring
- Married employees will remain married
- Married employees will cover their spouse if they continue health coverage after retiring.

The result of the actuarial is that the younger the work force, the higher the potential liability. The actuarial accrued liability for the City of Winters on June 30, 2012 was \$680,779. The Annual Required Contribution (ARC) is calculated to eliminate the unfunded liability over a 30 year period. The actuarial accrued liability and the ARC will change each and every year as our workforce changes. There is no actual requirement that you fund the ARC, the requirement is that the unfunded ARC be recorded as a liability on the balance sheet of the City.

Note 10 on page 63 discusses the CALPERS Defined Benefit Pension Plan as of June 30, 2012. This note will have significant differences in the coming years. Pension Reform, known as PEPRA

began in January 2013. We have new tiers of retirement for any new CALPERS members, and all new CALPERS members must pay 50% of the normal cost of the defined benefit plan. This will also require the City to change some of our recruitment information based on whether potential employees are current CALPERS members or not. Beginning in 2018 the City may require existing employees to pay 50% of the normal cost of the defined benefit plan. This will impact salary and benefit negotiations with employees in the future.

Note 15 presented on page 66-67 include information about the Successor Agency Trust Fund. As a part of the dissolution of the Redevelopment Agency in January 2012 the City of Winters transferred all assets and liabilities of the former redevelopment agency to the Successor Agency. These transfers included all of the outstanding loans due to the City of Winters from the redevelopment agency. This note explains the impact on the Financial Statement of the City of Winters.

Note 16 presented on page 68-69 discusses the Successor Agency information including the assets of the successor agency as well as the liabilities, this includes all the bonds and the loans from the City of Winters.

The CAFR includes a comparison of the proposed budget to actual results for certain funds. These are called Major Funds and in 2011-2012 the City had 2 Governmental (not Water and Sewer) major funds, the General Fund and the Housing Set Aside Fund (former redevelopment fund). The Housing Set Aside Fund Balance was zero on 6/30/12 due to the dissolution of the Redevelopment Agency. The City of Winters took responsibility for the housing functions of the former redevelopment agency. The actual to budget information for the General Fund can be found on page 74. The original budget was (\$285,657) change in fund balance, after the dissolution of the Redevelopment Agency, mid-year budget adjustments were made, and the projected change in fund balance was (\$403,236), the actual amount was \$133,855. The Budgeted amount included funds 101-General Fund and fund 102-Community Development. The actual change in fund balance for these two funds was (\$353,555) or \$49,681 better than budgeted. The table included above in the discussion of the makeup of the balance of the fund balance of the General Fund shows how each fund contributed to the \$133,855 increase in General Fund balance. The decrease in fund balance of \$353,555 is similar to the use of a savings account to continue to pay for expenses that continue to occur. The City needs to look towards developing ongoing revenue sources to increase the revenues available to fund the operations of the City. In 2012-2013 we saw the completion and opening of the Burger King/AMPM station, our first new freeway serving business. Preliminary results indicate that this will be extremely helpful for the financing of city services, however, additional economic development needs to be implemented in order for the revenues of the City to be at a level to sustain, and hopefully, expand services provided to the citizens of the City,

Page 88 shows the results of the various special revenue funds operated by the City. The first column includes information on the City Wide Assessment District. This fund is responsible for funding the costs of the services performed to maintain all of the parks within the City. Currently the fund is operating at a deficit, and this deficit is funded by the General Fund. The City has recently completed most of the development of the Putah Creek Trail Park, and is looking to develop the park close to the Orchard Village Apartments. This will add significant new service requirements for park maintenance when both parks are completed. Funding for the park

maintenance is now \$82.50 per residential unit per year, and \$41.25 per non-residential unit per year. Currently there is no anticipated increase in the rate per unit, and the only way to increase the available funding for park maintenance is to add additional units to the city (both residential and non-residential). Without additional funding sources, the general fund will continue to subsidize park maintenance.

Beginning on page 144 is the Statistical Section of the CAFR. This section compares results for the prior 8 years for various operating results. These are required to be included in specific formats for inclusion in the CAFR. Page 151 compares the Governmental Fund Balances for the last 8 years, and it clearly shows the city increasing fund balance through 2007 and then decreasing for every year thereafter, until the current year, that shows the \$133,855 increase. This shows the impact of using our "savings" account to continue operations. This also shows that while we prepared for the economic "slowdown" by committing to reserve fund balances, we now need to look to increasing fund balances in the future to be prepared for the next "slowdown". This will be accomplished by looking to economic development and housing construction in the next few years.

Page 153 shows the fluctuation in tax revenues of the City. The impact of the increase in the Utility User tax in 2010-2011 is clearly evident in the Other Taxes column. Also illustrated is the impact of the housing values in the decrease of property taxes from a high in 2009 of \$1,395,538 to the 2010 amount of \$1,121,922, a 19% decrease in one year. Even now, we are still 11% below the high in 2009. Sales tax has rebounding to the 2008 high, and seems to be growing now. We expect to see continued improvement in the sales tax revenue with the opening of the Burger King/AMPM in September 2012.

Page 154 and 155 show the changes in fund balance for Governmental Funds over the past 8 years. This can be somewhat deceptive, due to the fact that included in the Governmental Funds include all the special revenue funds, and most especially the Grant Funds. The use of Grant Funds typically has a negative impact on the Governmental Fund Balances. This is due to the fact that most Grants are handled on a reimbursement basis, that is, the City advances the funds to pay for the services that are grant funded, and then we receive a reimbursement from the Grant for the amounts that we have advanced. This means that most of the time, until the grant is completed, we have always paid more out for grant projects than we have received.

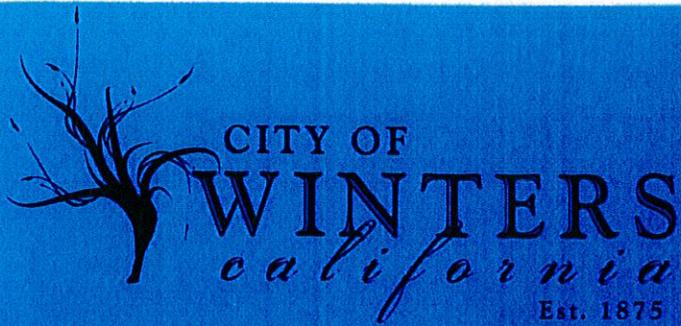
Page 156 includes information on Assessed Values for the last 11 years, and clearly shows how our Assessed values have reduced with the housing crisis, and the associated foreclosures.

FISCAL IMPACT:

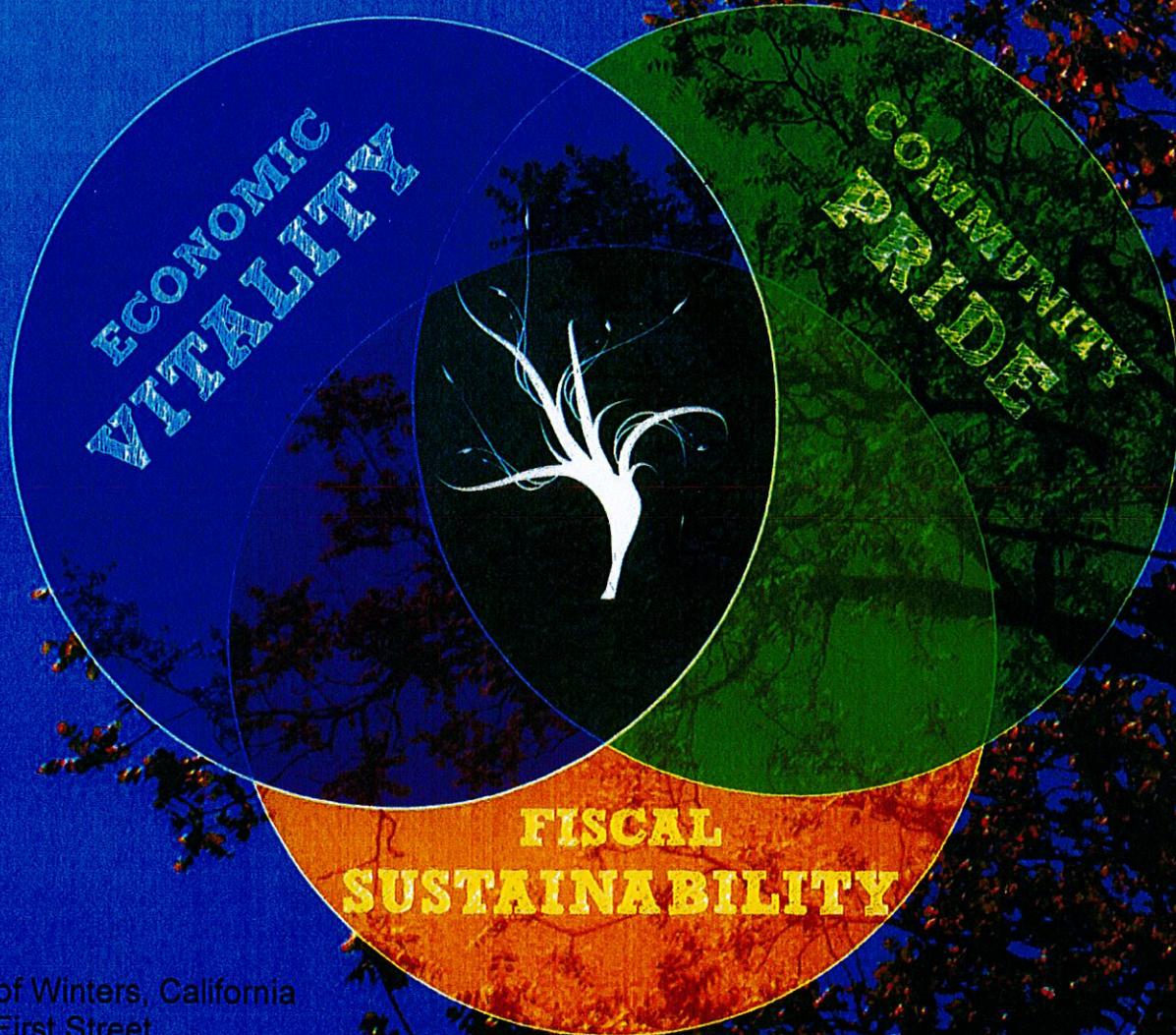
None by this action

ATTACHMENTS

Comprehensive Annual Financial Report (CAFR) under separate cover.



Comprehensive Annual Financial Report for the Year Ended June 30, 2012



City of Winters, California
318 First Street
Winters, CA 95694
(530) 795-4910 ph.
www.cityofwinters.org

**CITY OF WINTERS
CALIFORNIA**

COMPREHENSIVE ANNUAL FINANCIAL REPORT

**For the Fiscal Year Ended
June 30, 2012**

**CITY OF WINTERS
Finance Department**

**Shelly Gunby
Director of Financial Management**

CITY OF WINTERS
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 Fiscal Year Ended June 30, 2012

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INTRODUCTORY SECTION



December 21, 2012

To the Honorable Mayor, Members of the City Council and the Citizens of the City of Winters:

The comprehensive annual financial report of the City of Winters for the year ended June 30, 2012 is hereby submitted as mandated by State statutes. These statutes require that all general-purpose governments publish within six months of the close of each fiscal year a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants.

This report consists of management's representations concerning the finances of the City of Winters. Consequently, management assumes full responsibility for the completeness and reliability of all the information presented in this report. To provide a reasonable basis for making these representations, management of the City of Winters has established a comprehensive internal control framework that is designed to both protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the City of Winters financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the City of Winters comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The City of Winters financial statements have been audited by Moss, Levy & Hartzhiem, a firm of licensed certified public accountants. The goal of the audit was to provide reasonable assurance that the financial statements of the City of Winters for the fiscal year ended June 30, 2012 are free of material misstatement. The independent audit involved examining on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unqualified opinion that the City of Winters financial statements for the fiscal year ended June 30, 2012 are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

GAAP requires that the management provide a narrative introduction, overview and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The City of Winters MD&A can be found immediately following the report of the independent auditors.

318 First Street
Winters, CA 95694
Phone.530.795.4910
Fax. 530.795.4935

COUNCIL
MEMBERS
Michael Martin
Harold Anderson
Wade Cowan

MAYOR
Cecilia Aquiar-Curry
MAYOR PRO TEM
Cecilia Aguiar-Curry
-v-

CITY CLERK
Nanci Mills
TREASURER
Michael Sebastian

CITY MANAGER
John W. Donlevy, Jr.

Governmental Profile

The City of Winters, incorporated in 1898, is located in the southwestern corner of Yolo County, immediately north of the Solano County line and just east of the Vaca Mountain Range. The City of Winters is bordered to the east by I-505. 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 the City of Winters and is a major access route to the Napa Valley and recreational opportunities at Lake Berryessa.

The City of Winters is a general law city and employs the Council/Manager form of government. The City Council acts as the legislative and policy making body for the City. The City Council consists of 5 members. The City Council appoints the Mayor after each Council election. The Council appoints the City Manager, City Attorney, and all members of the various boards and commissions, which serve in an advisory capacity to the City Council. The Council sets policy on all public matters relating to the City of Winters, and adopts an annual budget in which the years approved programs, projects and services are financed. The City Council periodically establishes citywide goals and updates the General Plan and Zoning Ordinances as needed. The City Manager is the chief administrator and is responsible for implementing the policies and priorities of the City Council. The City Clerk and Treasurer are elected for four-year terms.

The City of Winters provides a full range of services, including police and fire protection; the construction and maintenance of streets and other infrastructure; water and sewer services; recreational activities and cultural events. The City of Winters was also responsible for the legally separate Winters Community Development Agency which was dissolved by the State of California on January 31, 2012. Until such time, the Community Development Agency functioned, in essence, as a department of the City of Winters and therefore the results of operations thru January 31, 2012 are included in this report. The Community Development Agency non-housing assets, liabilities and operations were assumed by the City of Winters as Successor Agency to the Dissolved Winters Community Development Agency and are included as a Private -Purpose Trust Fund in this report. The Housing assets and operations were assumed by the City of Winters and are included as a Special Revenue Fund in this report.

The annual budget serves as the foundation for the City of Winters financial planning and control. All agencies of the City of Winters are required to submit requests for appropriation to the Director of Financial Management each year. The Director of Financial Management uses these requests as the starting point for developing a proposed budget. The Director of Financial Management and the City Manager present this proposed budget to the City Council for review in May and is required to be legally adopted by June 30, the close of the City of Winters fiscal year. The appropriated 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 contingencies. City Council approval is required for transfers between funds, except for those inter-fund transfers approved in the budget. Budget to actual comparisons are provided in this report for each individual governmental fund for which an appropriated annual budget has been adopted. For the General Fund, the comparison is presented as part of the basic financial statements for the governmental funds. For governmental funds other than the general fund with appropriated annual budgets this comparison is presented in the governmental fund subsection of this report.

Management Approach

Over the past five (5) years, the primary focus of our management of the City has been fiscal and service sustainability. Simply put, we have worked to identify both needed and desired service levels and the associated costs and determined strategies for maintaining the quality of our municipal operations.

The approach has included a collaboration of all departments, the City Council and the community at large to begin a process of strategic planning for the long-term service, facility, park and open space, and capital equipment needs for the City. A significant amount of time has been spent on research and workshops to begin defining both current and long-term needs.

Factors Affecting Financial Condition

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific economy that affects the City of Winters.

With the passage of Proposition 1A, the City has reduced its vulnerability to state raids of city funding sources, but has not eliminated it completely. State legislation has often been directed at local governments to re-direct city revenues to cover the State's fiscal mismanagement. Potential take-away's have presented a real threat to the City's fiscal situation in the past and the Redevelopment Agency was dissolved as of January 31, 2012 based on the Supreme Court's decision on the December 28, 2011.

Economically, Winters, while residing in Yolo County is primarily impacted and influenced by the economies of Solano County and the East San Francisco Bay Area.

- Housing prices have leveled off over this last year and are expected to somewhat start a slow recovery in the coming years.
- Residential construction has come to a stand still in the last fiscal year, and new construction is not expected to occur until 2013-2014 at the earliest.
- The City's Sales Tax has seen a rebound from \$267,204 in 2009-2010 to \$439,060 in the current fiscal year.
- Freeway serving businesses have begun to develop along the Grant Avenue corridor, with the opening of the AM/PM Burger King at the entrance to the City in September 2012.
- Winters proximity to the I-80/I-505 corridor has made the location a logical next step in industrial development. The expansion of Solano County industry has driven developers to the Winters area in search of affordable land. The area in and around Vacaville and I-505 has caused many to look towards Winters as a potential area of industrial expansion.

A key focus of the City Council and Staff has been capital projects to repair infrastructure and modernize facilities. Our vision is toward the future and a strong capital base.

Due to the collapse of the real estate market and the reduction in residential construction, the City has renegotiated most of the previously adopted development agreements for the approved subdivisions. Many of these changes have included centered on easing the initial financial demands on developers and the overall reduction of fees.

A key hurdle for development in the Winters industrial area is flood control. Much of the City's northern area is a part of a FEMA Flood Area and is in need of mitigation. The City has developed a Flood Master Plan for this section of the City, which projects the need for almost \$20 million in improvements to mitigate the effects of flooding.

In order to facilitate this growth and maintain a quality community, Staff has initiated a number of internal programs to assure effective review of projects and implementation of the City's economic

development strategies. Economic expansion will invariably lead to higher revenues, and higher costs, to the City; therefore, balancing these revenues and costs is a key issue.

Long-Range Financial Planning

The city has developed a long-range financial plan. The goals of developing this long-range plan include the following:

1. Understanding of all the revenue sources used to implement projects and services throughout the community and the impacts to the growth rate of the services.
2. Identifying recurring vs. nonrecurring revenues.
3. Reviewing all services provided by the City and the corresponding costs of those services.
4. Provide service levels consistent with the General Plan.
5. Establish a Service reserve fund from nonrecurring (one-time) revenues.
6. Establish a long term financial strategy and plan.
7. Establish a "living" document that can be updated as identified variables change that will affect the plan.

Relevant Financial Policies

The recession has impacted the City of Winters significantly with a reduction in assessed values and a resulting reduction in property tax revenues. Measure W, enacted in June 2010 by the voters of the City of Winters, increased the Utility User Tax from 4.75% to 9%, however, the tax did not take effect until October 1, 2010. Although these reductions in revenues were of a larger scale than anticipated at the time the budget for 2010-2012 was prepared, and, the City of Winters was unable to adhere to our General Fund policy that "Operating Revenues must fully cover operating expenditures" in the 2011-2012 fiscal year. Our Policy of having reserves on hand, as well as significant concessions from all levels of staff has enabled the City to continue to provide consistent levels of service even with declining revenues.

Capital Projects/Redevelopment

The City of Winters has implemented projects within the community to utilize the \$7.8 million in tax allocation bonds issued by the Winters Community Development Agency(CDA) in March 2004 and the \$11.4 million in tax allocation bonds issued in September 2007. The projects that have been implemented to date include:

- **Downtown Master Planning:** The CDA worked with businesses and property owners within the Main Street and Railroad Avenue corridors to develop an overall strategy and infrastructure plan that will facilitate development within this area.
- **Economic Development:** The CDA worked with consultants to create a marketing program to make it easy for prospective developers to consider projects within the City.
- **Affordable Housing Program:** The CDA worked with developers to provide financing to complete construction of a 72 unit affordable housing development.
- **Community Enhancements:** The CDA has built an amphitheatre at the community Center, completed a 110 downtown parking lot, rehabilitated the old railroad bridge to a bicycle and pedestrian trail across Putah Creek into the Community Center park area, installed restrooms at Rotary Park, and completed the installation of a shade structure on the Putah Creek entrance patio area of the Community Center.
- The Agency completed a \$1.5 million capital improvement to the intersection of Main St. and Railroad Ave. including roadway, pedestrian and street furnishings.

- **First Time Home buyer program:** The CDA has, in partnership with the City of Winters, implemented a first time homebuyer program. Approximately 15 first time homebuyers have been assisted through this program since the 04-05 fiscal year.
- **The Agency completed construction of a Joint Police and Fire Facility** providing a 40,000 square foot facility for both Police and Fire Departments and includes a training facility that also serves as the Emergency Operations Center for the City of Winters, with a generator that will power the facility in case of power failure.
- **The Agency completed a \$680,000 capital improvement to the intersection of Main and First Street, along with a Mid-Block crossing.**

The City is implementing the Five Year Capital Improvement plan developed in fiscal 03-04 and has prioritized key infrastructure projects within the City. Projects have been implemented utilizing the 2007 Water and Sewer Revenue Bonds.

- **Well #7 has been completed.** This well was necessary to support economic development throughout the City.
- **Water pipes were extended to the area along I-505, the next area of anticipated economic development outside of the downtown core.**
- **Sewer lines were replaced throughout the oldest part of the City.**
- **Wells #2 and #4 were rehabilitated to allow them to run more efficiently.**
- **A SCADA (Supervisory Control and Data Acquisition) system was installed.** This allows for computer monitoring of the status of the Water and Sewer Systems at all times.
- **Water Meters were installed City Wide and beginning January 2012, all water customers began being billed based on consumption.**

The 03-04 Capital Improvement Plan will be reviewed and updated in the 12-13 fiscal year and will coordinate with the master plans for both Water and Sewer Enterprise Functions.

Awards and Acknowledgements

In 2009, the City of Winters was awarded the 2009 SACOG Blueprint Excellence Award for its efforts in planning, engineering and capital project implementation. This award is the highest award given within the five (5) county region in recognition for "smart growth" and the agency's ability to effectively implement capital projects.

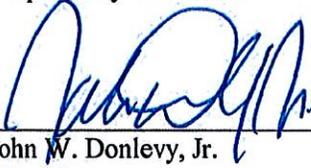
The Government Finance Officer Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Winters for its Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2011. This is the ninth year that the City has received this prestigious award. In order to be awarded a Certificate of Achievement, the City of Winters published an easily readable and efficiently organized CAFR. This report satisfied both the GAAP and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current CAFR continues to meet the Certificate of Achievement Program's requirements and are submitting it to the GFOA to determine its eligibility for another certificate.

To the Honorable Mayor, members of the
City Council and the Citizens of the City of Winters

This report could not have been prepared without the cooperation of all staff of the City of Winters. Also, we would like to acknowledge the professional work and advice of Moss, Levy & Hartzheim.

Respectfully Submitted:



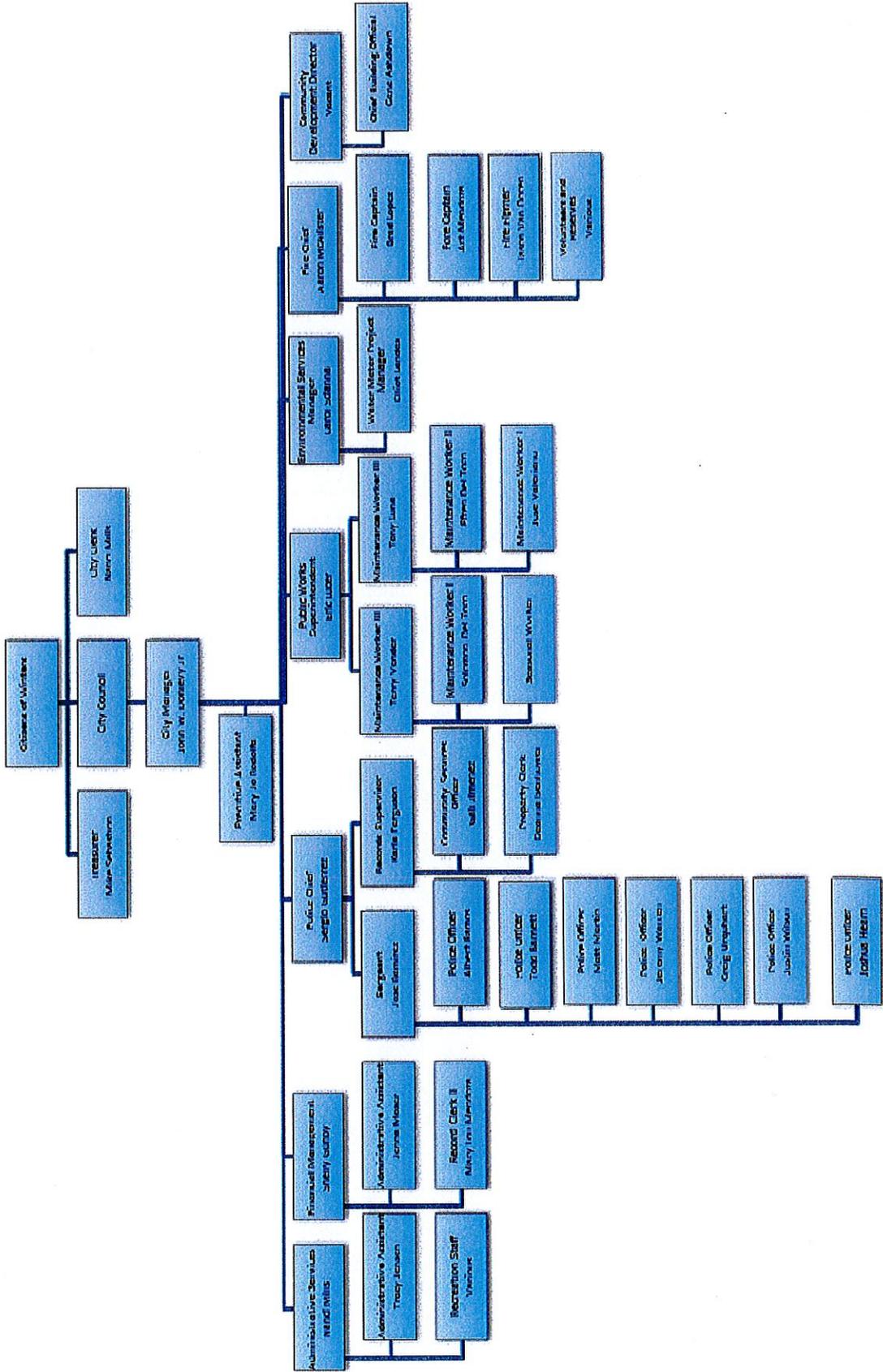
John W. Donlevy, Jr.
City Manger



Shelly A. Gunby
Director of Financial Management

CITY OF WINTERS, CALIFORNIA

ORGANIZATION CHART



CITY OF WINTERS, CALIFORNIA

ELECTED AND APPOINTED OFFICIALS



CITY COUNCIL

- *Cecilia Aguiar-Curry*.....Mayor
- *Woody Fridae*.....Mayor Pro Tem
- *Michael Martin*.....Council member
- *Harold Anderson*.....Council member
- *Wade Cowan*.....Council member

APPOINTED OFFICIALS

- *John W. Donlevy, Jr.*.....City Manager
- *Sergio Gutierrez*Police Chief
- *Nanci G. Mills*..... Director of Administrative Services
- *Shelly A. Gunby*.....Director of Financial Management
- *Vacant*Director of Community Development
- *Dan Maguire*.....Housing & Economic Development Manager
- *Aaron McAlister*.....Fire Chief

Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Winters
California

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
June 30, 2011

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



Christopher P. Moynell

President

Jeffrey R. Emer

Executive Director

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FINANCIAL SECTION



MOSS, LEVY & HARTZHEIM LLP

CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and Members
of the City Council of the City of Winters
Winters, California

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Winters (City), California, as of and for the fiscal year ended June 30, 2012, which collectively comprise the City's basic financial statements, as listed in the table of contents. These financial statements are the responsibility of the City's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* as issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Winters, California, as of June 30, 2012, and the respective changes in financial position and cash flows, where applicable thereof, for the fiscal year then ended, in conformity with accounting principles generally accepted in the United States of America.

As discussed in Note 1 of the notes to the basic financial statements effective July 1, 2011, the City adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 64, *Derivative Instruments: Application of Hedge Accounting Termination Provisions*.

In accordance with the *Government Auditing Standards*, we have also issued a report dated December 21, 2012, on our consideration of the City of Winters' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 3 through 20, the Schedule of Funding Progress – Other Postemployment Benefits on page 73, and the Budgetary Comparison Schedules of the General Fund and major special revenue fund on pages 74 and 75 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Winters' basic financial statements. The Introductory Section, the Budgetary Comparison Schedules for the Major Capital Projects Fund and Nonmajor Governmental Funds, the Combining Financial Statements for the Nonmajor Governmental Funds, Private-Purpose Trust Funds, and Agency Funds, and the Statistical Section listed in the table of contents are presented for purposes of additional analysis and are not required parts of the basic financial statements. The Budgetary Comparison Schedules for the Major Capital Projects Fund and Nonmajor Governmental Funds, the Combining Financial Statements for the Nonmajor Governmental Funds, Private-Purpose Trust Funds, and Agency Funds are the responsibility of management and were derived from and related directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole. The Introductory Section and Statistical Section have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

Moss, Levy & Hartzheim

Moss, Levy & Hartzheim LLP
Culver City, CA
December 21, 2012

CITY OF WINTERS, CALIFORNIA

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE FISCAL YEAR ENDED JUNE 30, 2012

Management's Discussion and Analysis

As management of the City of Winters, we offer readers of the City of Winters financial statements this narrative overview and analysis of the financial activities of the City of Winters for the fiscal year ended June 30, 2012. We encourage readers to consider the information presented here in conjunction with the accompanying transmittal letter, the basic financial statements and the accompanying notes to the basic financial statements.

The financial statements presented herein include all financial activities of the City and its component units in accordance with Governmental Accounting Standards Board Statement No.34, "Basic Financial Statements-and Management's Discussion and Analysis-For State and Local Government" (GASB 34).

The Government-Wide Financial Statements present the financial position of the City using the economic resources measurement focus and the accrual basis of accounting. These statements present governmental activities and business-type activities separately. Also, these statements include all assets of the City, as well as all liabilities, including long-term debt. Additionally, in accordance with GASB 34, certain eliminations have been made related to interfund activity, payables and receivables.

The Fund Financial Statements include governmental, proprietary, and fiduciary funds. The governmental funds are prepared using the current financial resources measurement focus and the modified accrual basis of accounting. The proprietary funds are prepared using the economic resources measurement focus and the modified accrual basis of accounting. The fiduciary funds consist of private-purpose trust and agency funds. A reconciliation of the Fund Financial Statements to the Government-Wide Financial Statements is provided to explain the differences created by the integrated approach under GASB 34.

Financial Highlights

- The assets of the City of Winters exceeded its liabilities at the close of the most recent fiscal year by \$28,649,219 (net assets). Of this amount, \$8,623,014 is unrestricted net assets. This is a decrease of \$887,360 from the previous fiscal year.
- As of the close of the current fiscal year, the City of Winters governmental funds reported combined ending fund balances of \$8,721,165 a decrease of \$2,742,965 in comparison with the prior fiscal year. Approximately 18.16% or \$1,583,611 is available for spending at the government's discretion (unassigned fund balance).
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$2,105,370 or, 56.21% of total general fund expenditures.
- At the end of the current fiscal year, the Housing Set-Aside fund no longer exists; this is due to the State of California dissolving all Redevelopment Agencies within the State on January 31, 2012. The Housing Set Aside Fund was a fund of the Winters Community Development Agency. The Housing function of the dissolved Community Development Agency was assumed by the City of Winters, and is accounted for in the Housing Successor Fund. This fund has a restricted fund balance of \$1,050,155 and the end of the fiscal year. Activity in this fund is restricted to those expenditures approved by the California Department of Finance until a Finding of Completion is received, at which time, the City of Winters will operate the housing functions and expenditures in such a manor to increase and maintain affordable housing units within the City of Winters.

CITY OF WINTERS, CALIFORNIA

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE FISCAL YEAR ENDED JUNE 30, 2012

- At the end of the current fiscal year, the Community Development Fund no longer exists: this is due to the State of California dissolving all Redevelopment Agencies within the State on January 31, 2012. All Assets and Liabilities of the dissolved Winters Community Development Agency were transferred to the Successor Agency Private-Purpose Trust Fund of the Dissolved Winters Community Development Agency on February 1, 2012. Expenditures from this fund may only be made for those activities required to “wind down” the business of the former redevelopment agency. These activities include but are not limited to the payment of debt service related to bonds issued by the community development agency as well as other contractual commitments of the agency. All expenditures must be approved by the California Department of Finance.

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to the City of Winters basic financial statements. The City of Winters basic financial statements comprise three components:

1. Government-wide financial statements
2. Fund Financial Statements
3. Notes to the financial statements

This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the City of Winters finances, in a manner similar to a private-sector business.

The *Statement of Net Assets* and the *Statement of Activities* report information about the City as a whole and its activities. These statements include all assets and liabilities of the City using the accrual basis of accounting, which is similar to the accounting used by most private-sector entities.

The *Statement of Net Assets* reports the City's net assets and changes in them. Net assets are the differences between assets and liabilities, which is one way to measure the City's financial health, or financial position. Over time, increases or decreases in the City's net assets are one indicator of whether its financial health is improving or deteriorating.

The *Statement of Activities* presents information showing how the City's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the changes occurs, regardless of the timing of related cash flows. Thus, revenues are reported in this statement for some items that will only result in cash flows in future fiscal periods, such as uncollected taxes.

Both of the government-wide financial statements distinguish functions of the City of Winters that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business type activities.) The governmental activities of the City of Winters include; general government, public safety, public works, community development, parks and recreation, and streets and highways. The business type activities of the City of Winters include the Water and Sewer functions of the City of Winters.

The government-wide financial statements include not only the City of Winters itself, but also a legally separate City of Winters Community Development Agency for which the City of Winters is financially accountable.

CITY OF WINTERS, CALIFORNIA

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE FISCAL YEAR ENDED JUNE 30, 2012

Fund Financial Statements

The fund financial statements provide detailed information about the City's major funds, not the City as a whole. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of Winters, like other local governments, uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. All of the funds of the City of Winters can be divided into three (3) categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as balances of spendable resources available at the end of the fiscal year. Under the modified accrual basis of accounting, revenues are recognized in the period in which they become measurable, while expenses are recorded when incurred with the exception of the principal and the interest on long term debt, which is recorded when due. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the City's programs. The differences between the Governmental Fund Financial Statements and the Government-Wide Financial Statements are explained in a reconciliation following the Government-Wide Financial Statements.

The City of Winters adopts an annual appropriated budget for its general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

Proprietary Funds. When the City charges customers for services, whether to outside customers or to programs of the City, these services are generally reported in proprietary funds. Proprietary funds are reported in the same way in that all activities are reported in the Statement of Net Assets and the Statement of Revenues, Expenses and Changes in Net Assets. The City's enterprise funds are the same as the business-type activities reported in the Government-Wide Financial Statements, but provide more detail and additional information, such as cash flows for each enterprise fund. The City also uses an internal service fund to report activities that provide supplies and services for the City's internal programs and activities.

Fiduciary funds. The City is the trustee, or fiduciary, for certain funds established to account for assets held by the City in a trustee capacity, or as an agent for individuals, private organizations, and other governmental units. The City's fiduciary activities are reported in a separate Statement of Fiduciary Net Assets. These activities are excluded from the City's Government-Wide Financial Statements because the City cannot use these assets to finance its operations. The City is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

Notes to the financial statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information

Combining statements are presented following the notes to the financial statements, which combine funds by fund type.

CITY OF WINTERS, CALIFORNIA

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE FISCAL YEAR ENDED JUNE 30, 2012

Government-wide Financial Analysis

The government-wide financial statements provide long-term and short-term information about the City of Winters overall financial condition. This analysis addresses the financial statements of the City as a whole.

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the City of Winters, assets exceeded liabilities by \$28,649,219 at the close of the most recent fiscal year.

46.24% of the City's net assets reflects its investment in capital assets (e.g., land, buildings, and improvements other than buildings, equipment, infrastructure, and construction in progress); less any related debt used to acquire those assets that are still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investments in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The City reports its sewer and water activities as business type activities and reports these activities in the government-wide statements.

An additional portion of the City of Winters net assets (23.66%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net assets* (\$8,623,014 or 30.10%) may be used to meet the government's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the City of Winters is able to report positive balances in all three categories of net assets, governmental activities, business-type activities, as well as total activities.

TABLE 1
SUMMARY OF NET ASSETS
AS OF JUNE 30

	Governmental Activities		Business-type Activities		Totals	
	2012	2011	2012	2011	2012	2011
ASSETS:						
Current and other Assets	\$ 14,227,310	\$ 16,677,142	\$ 5,827,254	\$ 6,208,944	\$ 20,054,564	\$ 22,886,086
Capital Assets, net	9,652,796	21,716,654	8,732,664	6,976,630	18,385,460	28,693,284
TOTAL ASSETS	\$ 23,880,106	\$ 38,393,796	\$ 14,559,918	\$ 13,185,574	\$ 38,440,024	\$ 51,579,370
LIABILITIES						
Liabilities due after one year	\$ 299,330	\$ 16,652,943	\$ 7,967,424	\$ 8,153,444	\$ 8,266,754	\$ 24,806,387
Other Liabilities	908,299	1,241,719	615,752	472,877	1,524,051	1,714,596
TOTAL LIABILITIES	\$ 1,207,629	\$ 17,894,662	\$ 8,583,176	\$ 8,626,321	\$ 9,790,805	\$ 26,520,983
NET ASSETS						
Investment in Capital Assets, net	\$ 9,652,796	\$ 8,699,018	\$ 3,595,646	\$ 1,681,730	\$ 13,248,442	\$ 10,380,748
Restricted	6,777,763	5,167,265	-	-	6,777,763	5,167,265
Unrestricted	6,241,918	6,632,851	2,381,096	2,877,523	8,623,014	9,510,374
TOTAL NET ASSETS	\$ 22,672,477	\$ 20,499,134	\$ 5,976,742	\$ 4,559,253	\$ 28,649,219	\$ 25,058,387

CITY OF WINTERS, CALIFORNIA

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE FISCAL YEAR ENDED JUNE 30, 2012

There was a increase of \$1,610,498 in restricted net assets reported in connection with the City of Winters' Governmental Activities. This increase is mostly due to the decrease in amount restricted for Low and Moderate Income housing project (\$432,984), increase in amount restricted for Capital Projects \$1,883,544, a decrease in the amount restricted for transportation (\$289,428), and an increase in the amount restricted for revolving loans of \$340,293.

The net assets of the City of Winters increased by \$3,590,832 during the fiscal year. The increase in net assets is due to the decrease in the long term liabilities (liabilities due after one year) because of the reclassification of the 2004 and 2007 Tax Allocation bonds to the Private-Purpose Trust Funds due to the dissolution of all redevelopment agencies by the State of California effective 1/31/12, as well as the reclassification of all assets held by the former redevelopment agency to the Private-Purpose Trust Funds. Another source of increase in net assets is the reduction of accounts payable at year end for projects nearing completion.

Governmental Activities

Governmental activities increased the City of Winters net assets by \$2,173,343. This increase was mostly due to the reclassification of the 2004 and 2007 Tax Allocation bonds to the Private-Purpose Trust Funds due to the dissolution of all redevelopment agencies by the State of California effective 1/31/12, along with the reclassification of the assets held by the former redevelopment agency to the Private Purpose Trust Fund.

The Cost of all governmental activities during 2011-2012 was \$7,309,102. Some of the cost of governmental activities was paid by those who directly benefited from the programs in the amount of \$515,590 or by other governmental agencies and organizations that subsidized certain programs with grants and contributions in the amount of \$1,358,326. Overall, the city generated program revenues of \$1,873,916. Previous accumulation of fund balance of \$697,277 paid for some of the expenditures of operations, these include prior year accumulation of Gas Tax Funds, Transportation Development Act Funds and Impact Fee Funds. The balance of the cost of governmental activities of \$4,737,909 was paid by the City of Winters sources of general revenues (taxes and general revenues).

The following table presents the changes in net assets for the year ended June 30, 2012 and June 30, 2011:

CITY OF WINTERS, CALIFORNIA

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Governmental Activities		Business-type Activities		Totals	
	2012	2011	2012	2011	2012	2011
PROGRAM REVENUES						
Charges for services	\$ 515,590	\$ 446,074	\$ 2,734,944	\$ 2,526,692	\$ 3,250,534	\$ 2,972,766
Operating grants	454,489	1,102,329			454,489	1,102,329
Capital Grants	903,837	1,396,248	1,458,688		2,362,525	1,396,248
GENERAL REVENUES						
Property taxes	2,103,907	2,974,549			2,103,907	2,974,549
Sales and uses taxes	374,975	295,215			374,975	295,215
Motor Vehicle in lieu	3,511	32,026			3,511	32,026
Franchise fees	228,129	224,608			228,129	224,608
Utility Tax	648,593	664,280			648,593	664,280
Municipal services tax	301,120	286,808			301,120	286,808
Transient Occupancy Tax	5,934	6,363			5,934	6,363
Other Taxes and Revenues	907,928	360,286			907,928	360,286
Use Money and property	163,862	144,210	22,880	1,810	186,742	146,020
TOTAL REVENUES	6,611,875	7,932,996	4,216,512	2,528,502	10,828,387	10,461,498
EXPENSES						
Governmental Activities						
General Government	320,983	365,754			320,983	365,754
Public Safety	2,939,539	2,365,123			2,939,539	2,365,123
Public Works	1,496,172	313,127			1,496,172	313,127
Community Development	937,790	1,616,007			937,790	1,616,007
Parks and Recreation	712,628	662,484			712,628	662,484
Streets and Highways	406,860	362,125			406,860	362,125
Interest on Long Term Debt	495,130	778,274			495,130	778,274
Business Type Activities						
Water			1,191,159	1,752,536	1,191,159	1,752,536
Sewer			1,607,864	1,241,718	1,607,864	1,241,718
TOTAL EXPENSES	7,309,102	6,462,894	2,799,023	2,994,254	10,108,125	9,457,148
EXCESS (DEFICIENCY OF REVENUES OVER EXPENDITURES	(697,227)	1,470,102	1,417,489	(465,752)	720,262	1,004,350
Gain on transfer of assets and liabilities to RDA successor trust funds	2,870,570				2,870,570	
TOTAL OTHER FINANCING	2,870,570				2,870,570	
CHANGE IN NET ASSETS	2,173,343	1,470,102	1,417,489	(465,752)	3,590,832	1,004,350
NET ASSETS JULY 1	20,499,134	19,177,866	4,422,879	4,422,879	24,922,013	23,600,745
PRIOR PERIOD ADJUSTMENTS		(148,834)		602,126		453,292
NET ASSETS JULY 1	20,499,134	19,029,032	4,559,253	5,025,005	25,058,387	24,054,037
NET ASSET JUNE 30	\$ 22,672,477	\$ 20,499,134	\$ 5,976,742	\$ 4,559,253	\$ 28,649,219	\$ 25,058,387

CITY OF WINTERS, CALIFORNIA

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE FISCAL YEAR ENDED JUNE 30, 2012

Property taxes decreased by \$870,642 or 29.27%. The major reason for the decrease in property taxes revenue is the dissolution of the Winters Community Development Agency as of 1/31/12. In prior fiscal years, the Winters Community Development Agency was a component unit of the City of Winters and all activity was included in the Governmental activities section of this report, however, effective January 31, 2012, the State of California dissolved all redevelopment agencies in the state, and this report reflects activities for 7 months for the Community Development Agency as a component unit and the final 5 months as a Private-Purpose Trust Fund. The first distribution of property taxes to the Community Development Agency in January 2012 is included in the government wide statements as property tax and the final distribution in June 2012 is in the Private-Purpose Trust Fund.

Operating Contributions and Grants have decreased by \$647,840 in 2011-2012 compared to 2010-2011. This is due to the decrease in grants received for General Government (\$4,220), Public Safety (\$120,097), Public Works (\$253,599), Parks and Recreation (\$143,647) and Streets and Highways (\$127,763) in 2012 compared to 2010-2011. These grants are one time grants for maintaining and updating parks, staffing for the police department, and maintenance of streets and highways throughout the City. Community Development operating contributions and grants increased by \$1,486 during the fiscal year. Grant amounts vary from year to year.

Capital Contributions and Grants have decreased from 2010-2011 amounts by \$492,411. This is due to the one time nature of grants. The City received a final distribution from a grant to for a communication tower sited at the public safety facility in the amount of \$56,256 compared to \$133,182 in 2010-2011. Parks and recreation capital contributions and grants decreased by \$86,989 during the fiscal year. The City also received funding for streets and highways to complete projects in 2011-2012. Public Works utilized all grant funds for projects in 2010-2012 and didn't receive any capital grants for 2011-2012, as compared to \$1,022,640 in 2010-2011. Streets and highways and community development capital contributions and grants increased \$603,426 and \$90,718 during the fiscal year, respectively.

Charges for Services have increased from the 2010-2011 fiscal year by \$69,516. The largest impact on service charges was the charge for service to the Winters Fire Protection District. In January 2011, the City of Winters began operating its own Fire Department, and began providing service to the Winters Fire Protection District, and the District no longer employed staff. This contractual arrangement provided for the payment by the District to the City of Winters for fire service. While all other service charges declined, the contract with the Fire District for service actually provided an increase in overall service charges for the City of Winters.

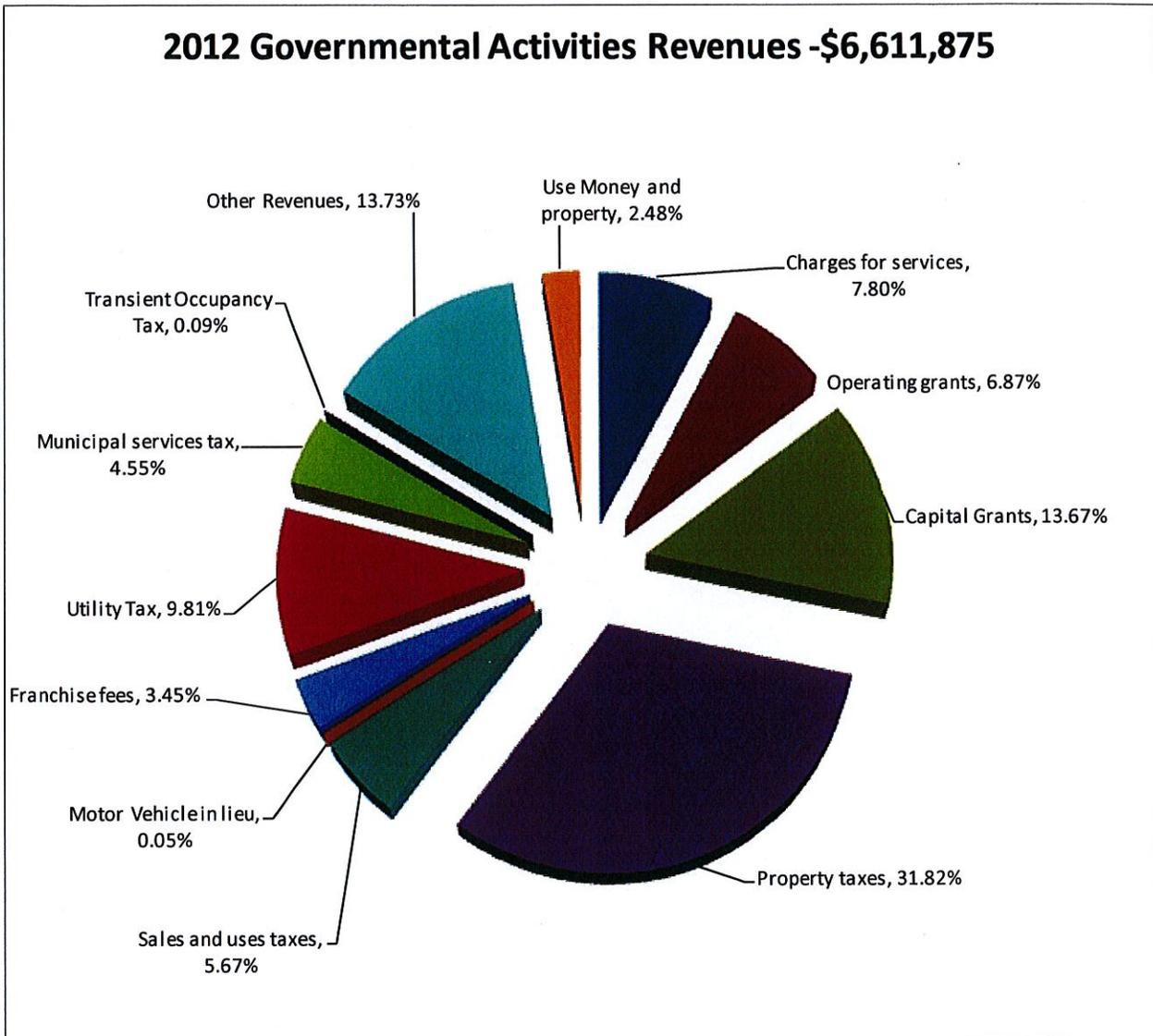
General revenues decreased by \$250,386 from 2010-2011. The decrease in property tax revenue was (\$870,642) reflecting the dissolution of the redevelopment agency by the State of California on 1/31/12 and the implementation of the Private Purpose Trust Fund to account for the activities of the dissolved redevelopment agency after 2/1/12. Sales taxes increased by \$79,760 from 2010-2011, reflecting the increase in spending on consumer goods, in particular in the City of Winters, spending on gasoline as prices have increased. The Motor Vehicle in Lieu tax is less in 2011-2012 than in prior years, (\$28,515), reflecting a change in allocation by the State of California for this revenue source. The Municipal Services Tax received in 2011-2012 is higher than in prior years \$14,312 due to the completion and opening of the Orchard Village Apartment complex in 2011-2012. Additionally there were increases in other taxes and revenues in the amount of \$535,047. These other taxes and revenues include citizen fundraising for the operations of the swimming pool and community center, investment earnings and a

CITY OF WINTERS, CALIFORNIA

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE FISCAL YEAR ENDED JUNE 30, 2012

one-time receipt of funds in lieu of property tax from the developer of the Orchard Village Apartment Complex. Investment income increased \$19,652 from 2010-2011 as well.

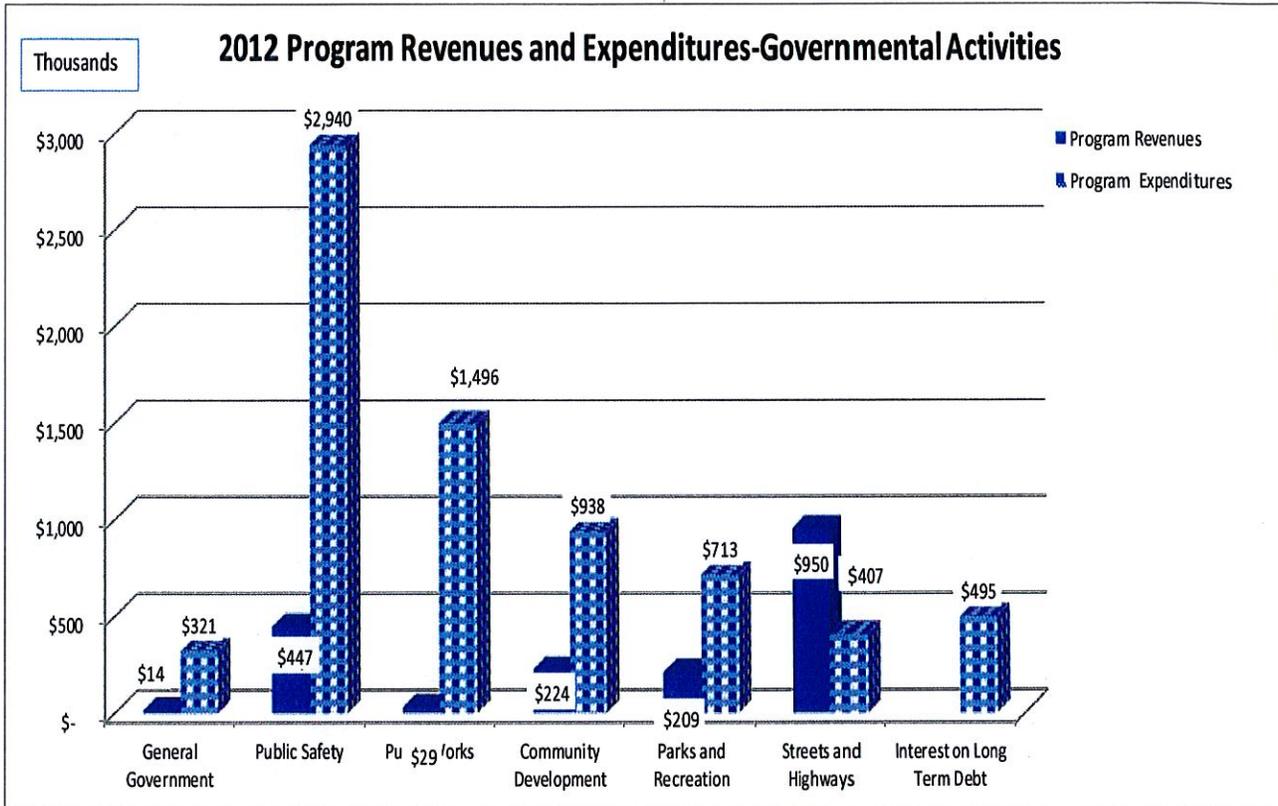
Revenues by Source-Governmental Activities



CITY OF WINTERS, CALIFORNIA

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE FISCAL YEAR ENDED JUNE 30, 2012

Program Revenues and Expenses -Governmental Activities



Governmental activity expenses increased by \$846,208 compared to 2010-2011 for the following reasons:

- Decrease in General Government expenditures of \$44,771 due to the reduction of staff through attrition, and the completion of projects that were grant funded in 2010-2011 that did not occur in 2011-2012.
- Increase in Public Safety expenditures \$574,416 due to 2011-2012 being the first full year of operating the City of Winters Fire Department, and with the opening of the newly completed Public Safety Facility, a joint Police, Fire and Emergency Operations Center, the Fire Department implemented 24/7 staffing for the first time, this required the outfitting of approximately 30-35 “reserve firefighters”. The operation of the new Public Safety Facility, a much larger, 24 hour day operation, has increased the costs in the Public Safety operations. Additionally, both the Police and Fire Departments were reorganized and had staffing changes due to the retirement of both the Police Chief and the Fire Chief in November 2011.
- Increase in Public Works expenditures in the amount of \$1,183,045 due to the completion in 2011-2012 of grant projects that were started in 2010-2011 or earlier.
- Increased expenditures of \$50,144 in Parks and Recreation due beginning the process of developing the park adjacent to the Orchard Village Apartments, and work on the North Bank Putah Creek Nature Park. Both are Grant funded activities that will see additional expenditures in 2012-2013.

CITY OF WINTERS, CALIFORNIA

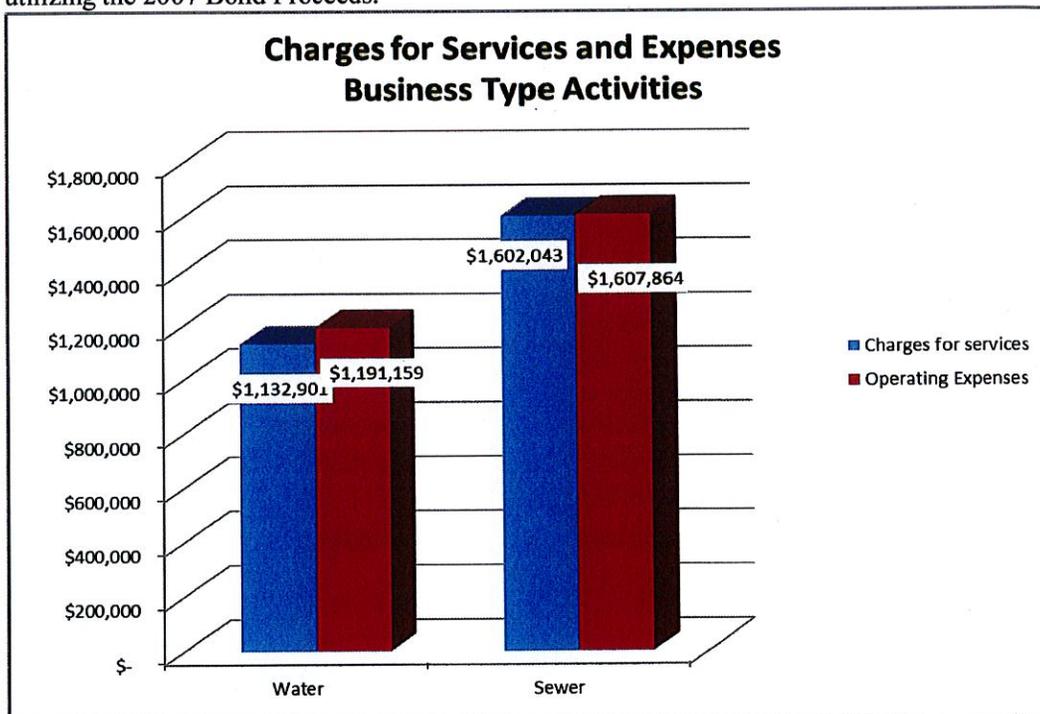
MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE FISCAL YEAR ENDED JUNE 30, 2012

- Decrease in Community Development of \$678,217 due to the dissolution of the redevelopment agency as of 1/31/12.
- Increase in expenditures in Streets and Highways of \$44,735. Street and Highway expenditures are funded by the availability of Gas Tax receipts remitted by the State of California, expenditure of Transportation Development Act, and grants from the State of California. The timing of expenditures depends upon the design of street projects. During 2010-2011 many projects began construction that was completed in 2011-2012. .
- Decrease in Interest on Long Term Debt due to Debt Service on the 2004 and 2007 Tax Allocation Bonds in the amount of \$283,144. Due to the dissolution of the redevelopment agency by the state of California on 1/31/12, only one semi-annual payment is included on in the Governmental activities table, the second payment is included in the Private Purpose Trust Fund since it was payable after the dissolution of the redevelopment agency.

Business- Type Activities

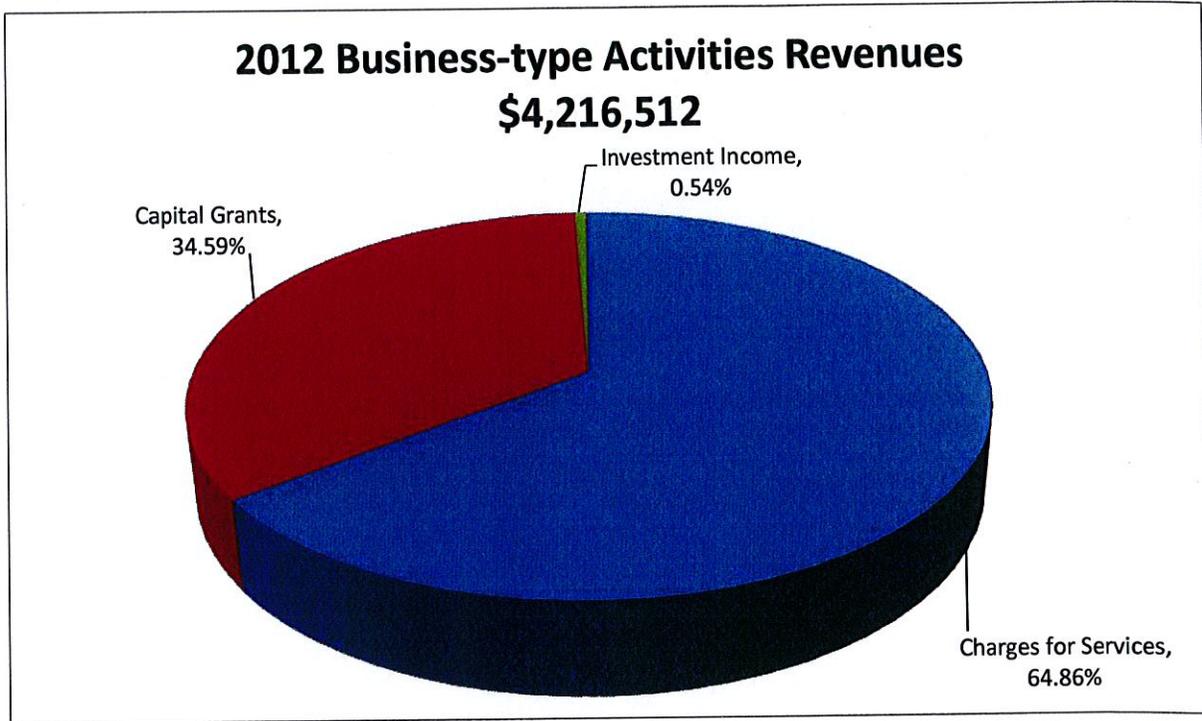
Business-type activities increased the City of Winters net assets by \$1,417,489. Key elements of the increase in the net assets are as follows:

- The Water O & M fund increased net assets by \$1,259,002 for the fiscal year. The increase in net assets is due to Capital Contributions of \$1,306,254. The Capital Contribution is related to the construction of Well#7 utilizing the 2007 Bond Proceeds.
- The Sewer O & M Fund increased net assets of the City of Winters by \$158,487. The increase in net assets is due to Capital Contributions of \$152,434 for the installation of a lift station at I-505 utilizing the 2007 Bond Proceeds.



CITY OF WINTERS, CALIFORNIA

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE FISCAL YEAR ENDED JUNE 30, 2012



Financial Analysis of the Government's Funds

As noted earlier, the City of Winters uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of the City of Winters governmental funds is to provide information on near-term inflow, outflows and balances of spendable resources. Such information is useful in assessing the City of Winters financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the City of Winters governmental funds reported combined ending fund balances of \$8,721,165 a decrease of \$2,742,965 in comparison with the prior fiscal year. Approximately 18.15% or \$1,583,611 is available for spending at the government's discretion (unassigned fund balance). The remainder of the fund balance is nonspendable or restricted to indicate that it is unavailable for new spending because it is restricted for various purposes (see Note 1F).

The general fund is the chief operating fund of the City of Winters, accounting for all financial resources traditionally associated with government activities that are not legally required to be accounted for in another fund.

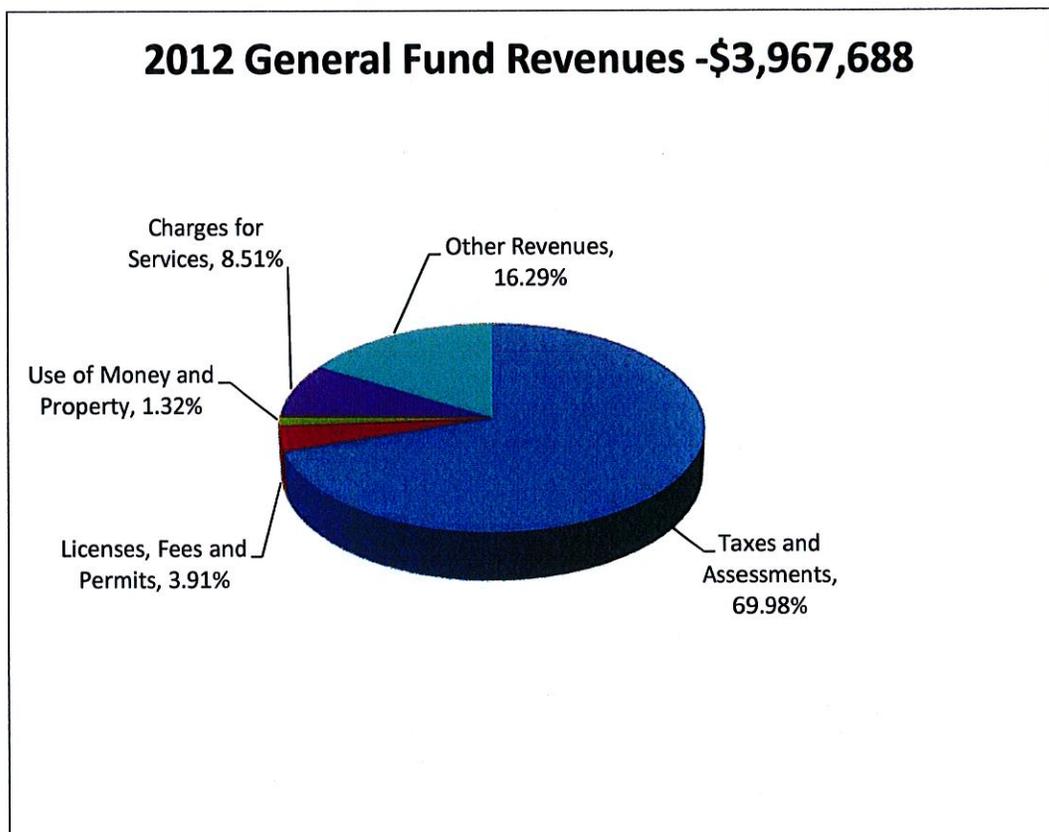
CITY OF WINTERS, CALIFORNIA

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE FISCAL YEAR ENDED JUNE 30, 2012

The General fund ended the fiscal year with a fund balance of \$2,563,191 which is an increase of \$133,855 as compared to the prior fiscal year. The fund balance is composed of 5 components as designated by the City Council these classifications and amounts are:

1. Non-spendable Fund balance- \$457,821. This is a portion of the fund balance that cannot be spent because it is not in a spendable form, such as a long term receivable.
2. Restricted Fund Balance- \$-0-. These are amounts that are restricted by the source of the funds, such as a grant.
3. Committed Fund Balance \$-0-. These are amounts that are restricted due to a formal action of the City Council.
4. Assigned Fund Balance \$-0-. These amounts are funds that are intended for a specific purpose, but for which no formal action has yet to be taken by the City Council.
5. Unassigned fund balance \$ 2,105,370. This portion of the fund balance is that does not fall into one of the other four categories.

General fund revenues for the fiscal year ended June 30, 2012 were \$3,967,688 comprised of the following:

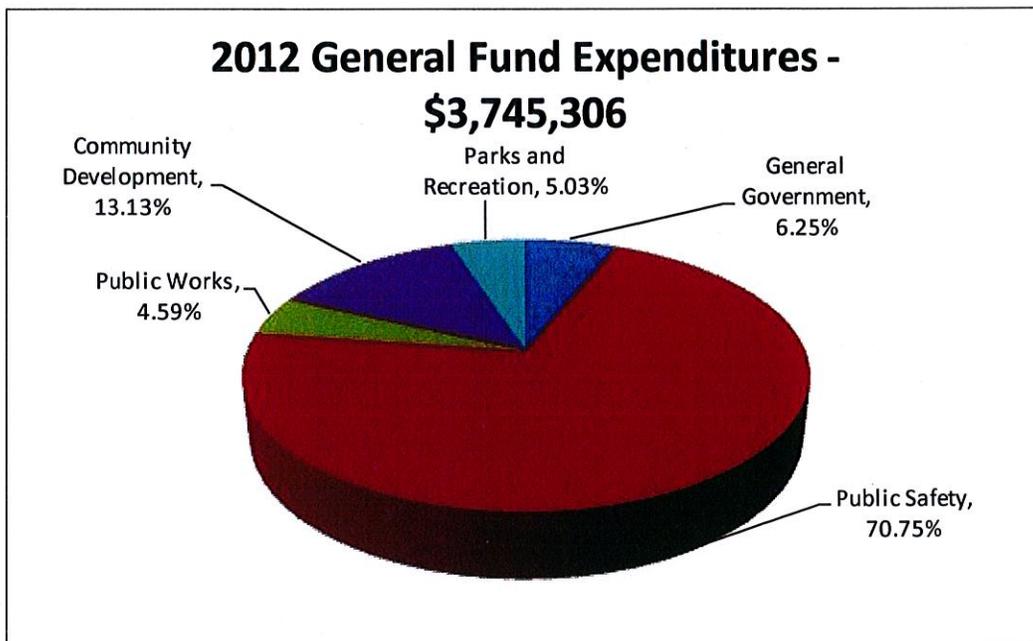


CITY OF WINTERS, CALIFORNIA

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Amount
Taxes and Assessments	\$ 2,776,652
Licenses, Fees and Permits	154,966
Use of Money and Property	52,344
Charges for Services	337,482
Other Revenues	646,244
TOTAL	\$ 3,967,688

General Fund expenditures were \$3,745,306 for the fiscal year ended June 30, 2011 were as follow:



	Amount
General Government	\$ 234,085
Public Safety	2,649,757
Public Works	171,813
Community Development	491,843
Parks and Recreation	188,432
Capital Outlay	9,376
TOTAL	\$ 3,745,306

CITY OF WINTERS, CALIFORNIA

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE FISCAL YEAR ENDED JUNE 30, 2012

Other Major Funds

Housing Set-Aside Special Revenue Fund:

The Housing Set-Aside Fund was used to account for the production of low and moderate income housing within the City of Winters. The Housing Set-Aside Fund no longer exists; this is due to the State of California dissolving all Redevelopment Agencies within the State on January 31, 2012. The Housing Set Aside Fund was a fund of the Winters Community Development Agency.

The tax increment received by the Housing Set-Aside fund was \$168,835. Total expenditures were \$370,179 compared to \$849,688 in 2010-2011. Current year expenditures are for staffing, community outreach, and for debt service on the tax allocation bonds issued in March 2004 and May 2007.

The housing function of the dissolved Community Development Agency was assumed by the City of Winters, and is accounted for in the Housing Successor Fund. This fund has a restricted fund balance of \$1,050,155 and the end of the fiscal year. Activity in this fund is restricted to those expenditures approved by the California Department of Finance until a Finding of Completion is received, at which time, the City of Winters will operate the housing functions and expenditures in such a manner to increase and maintain affordable housing units within the City of Winters.

Community Development Capital Projects Fund:

The Community Development Agency Capital Projects Fund was the fund that accounts for all non-housing expenditures of the Winters Community Development Agency. The Community Development Capital Project fund no longer exists; this is due to the State of California dissolving all Redevelopment Agencies within the State on January 31, 2012.

Community Development Capital Projects Fund revenues for the fiscal year ended June 30, 2012 were \$677,714. Revenues were from Tax and Assessments (\$675,341), and Use of Money and Property (\$2,373).

Total expenditures for the year were \$1,830,841 compared to \$6,639,452 in 2010-2011, a change of \$4,808,611. Expenditures are for pass through agreements, agency staff, debt service, and capital projects financed with tax increment or tax allocation bond proceeds and tax increment. Expenditures for major projects include funding for the Joint Police and Fire Station (Public Safety Facility) and the improvements at the intersection of Main and First Streets, as well as a mid-block crossing on Main Street.

All Assets and Liabilities of the dissolved Winters Community Development Agency were transferred to the Successor Agency of the Dissolved Winters Community Development Agency on February 1, 2012. The RDA Successor Agency Fund is a Private Purpose Trust Fund. This fund has unrestricted net assets (\$2,884,769). Expenditures from this fund may only be made for those activities required to "wind down" the business of the former redevelopment agency. These activities include but are not limited to the payment of debt service related to bonds issued by the community development agency as well as other contractual commitments of the agency. All expenditures must be approved by the California Department of Finance

CITY OF WINTERS, CALIFORNIA

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE FISCAL YEAR ENDED JUNE 30, 2012

Proprietary Funds

The City of Winters proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net assets of the Water and Sewer funds at the end of the year amounted to \$1,009,808 and \$1,371,288 respectively. Both the Water Fund and the Sewer Fund had an increase in net assets during the fiscal year. Other factors concerning the finances of these two funds have already been addressed in the discussion of the City of Winters business-type activities.

General fund Budgetary Highlights

The City's annual budget is the legally adopted expenditure control document of the City. Budgets are prepared on a modified accrual basis consistent with GAAP, except that for budgetary purposes:

- Revenues are recorded when received.
- Interfund loans and repayments are recorded as revenues and expenditures.
- Capital expenses are budgeted as an expense.
- Encumbrances are included in budgeted expenditures.

Unexpended appropriations lapse at year-end. The City Council reauthorizes appropriations for continuing projects and activities. The City Council has the legal authority to amend the budget of any fund at any time during the fiscal year. The budget is adopted at the fund and department 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 those inter-fund transfers approved in the budget and must authorize any revisions which alter total expenditures of the city.

General Fund revenues were higher than budget amounts in total, the sources of revenue are as follow:

- ❖ Taxes and Assessments
 - Revenues received were less than budgeted by \$40,117 due to the reduction in assessed value of the properties within the City of Winters. The assessed value of homes decreased for the third year in a row, fortunately increases in Sales Tax helped to mitigate the loss in property taxes from the reduction in assessed values.
- ❖ Other Revenues
 - Other revenues were more than budgeted by \$628,287; this increase is due primarily to the payment of funds in lieu of property tax by the developer of the Orchard Village Apartment Complex. This complex was developed and operated by a non-profit to provide affordable housing within the City of Winters. This non-profit does not pay property tax on the property, and an agreement was reached for the City to receive a one-time payment of in fee funds to invest in a service reserve fund to generate investment income to provide funding for ongoing services.
- ❖ Charges for Services
 - Charges for services are higher than budgeted by \$50,784, this is primarily due to a combination of the contract with the Winters Fire Protection District and the decrease in the service charges for the planning and building department, The contract with the Winters Fire Protection District for the City of Winters Fire Department to provide fire protection services to the District in return for a charge for that service has increased the service charge revenue for the year, while the decrease in building and planning activity has reduced the service

CITY OF WINTERS, CALIFORNIA

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE FISCAL YEAR ENDED JUNE 30, 2012

charge revenue for those departments. The balance of the increase is due to small changes in each of several service charge accounts.

- ❖ Use of Money and Property and Licenses, Fees and Permits
 - These were higher than budgeted by \$3,844 and \$18,292 respectively.

Expenditures were higher than budgeted throughout the organization in 2011-2012. Explanations are as follows:

- ❖ General Government
 - General Government actually spent more than budgeted by \$580, which is a nominal amount.
- ❖ Public Safety
 - The Police Department spent less than budgeted by \$5,390.
- ❖ Public Works
 - Expenditures were lower than budgeted due to staff diligence in monitoring the budget.
- ❖ Community Development
 - Community Development expenditures were higher than budgeted due to the need to have plans checked by non-city personnel, the resignation of the Community Development Director and the corresponding expense of leave balances being paid out, and the need to hire a consultant in the interim to provide Planning and Community Development activities until a decision on the direction to take the Community Development Department could be made.
- ❖ Parks and Recreation
 - Parks and Recreation expenditures were higher than budgeted by \$12,215.

Capital Asset and Debt Administration

Capital Assets

The City of Winters investment for capital assets for its governmental and business type activities as of June 30, 2012, amounts to \$18,054,745 (net of accumulated depreciation). This investment in capital assets includes land, buildings and systems, improvements, machinery and equipment, park facilities, water wells and distribution and sewer plant and collection facilities.

TABLE 3
CAPITAL ASSETS, NET OF DEPRECIATION
FOR THE FISCAL YEAR ENDED JUNE 30

	Governmental Activities		Business-type Activities		Totals	
	2012	2011	2012	2011	2012	2010
Capital Assets not being Depreciated:						
Construction In Progress	\$ 1,347,551	\$ 9,350,610	\$ 460,264	\$ 475,088	\$ 1,807,815	\$ 9,825,698
Land	932,613	1,285,987	2,182,979	2,182,979	3,115,592	3,468,966
Depreciable Capital Assets, net:						
Sewer and Water Plant			4,659,505	2,780,586	4,659,505	2,780,586
Buildings	1,729,423	2,623,723			1,729,423	2,623,723
Machinery and Equipment			736,409	822,794	736,409	822,794
Vehicles and Equipment	235,966	155,448			235,966	155,448
Infrastructure	5,407,243	7,465,104	362,792	371,342	5,770,035	7,836,446
TOTAL	\$ 9,652,796	\$ 20,880,872	\$ 8,401,949	\$ 6,632,789	\$ 18,054,745	\$ 27,513,661

CITY OF WINTERS, CALIFORNIA

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE FISCAL YEAR ENDED JUNE 30, 2012

Capital asset additions during 2011-2012 include the following:

- Police/Fire Station
- I-505 Lift Station
- Purchase of Park Land adjacent to the Orchard Village Apartments
- Purchase of one Police Vehicle
- Purchase of one pool Vehicle.
- Gate Opener for Well #7

Additional information on the City of Winters capital assets can be found in Note 7 of this report.

Long-term Debt

At June 30, 2012, the City of Winters had \$8,521,819 in water revenue bonds, sewer revenue bonds and compensated absences, compared to \$24,806,387 on June 30, 2011.

The following table provides a breakdown of the City's outstanding indebtedness as of June 30, 2012:

TABLE 4
OUTSTANDING DEBT
FOR THE FISCAL YEAR ENDED JUNE 30

	Governmental Activities		Business-type Activities		Totals	
	2012	2011	2012	2011	2012	2011
Tax Allocation Bonds:						
Series 2004	\$ -	\$ 5,860,000		\$ -	\$ -	\$ 5,860,000
Series 2007		10,975,000				10,975,000
Revenue Bonds:						
2007 Water Bonds			3,730,000	3,810,000	3,730,000	3,810,000
2007 Sewer Bonds			4,400,000	4,495,000	4,400,000	4,495,000
Compensated Absences	383,451	363,056	25,858	23,444	409,309	386,500
Post Employment Benefits	11,742		3,031		14,773	
Totals	395,193	17,198,056	8,158,889	8,328,444	8,554,082	25,526,500
Less: due within one year	(95,863)	(545,113)	(191,465)	(175,000)	(287,328)	(720,113)
TOTALS	\$ 299,330	\$ 16,652,943	\$ 7,967,424	\$ 8,153,444	\$ 8,266,754	\$ 24,806,387

The tax allocation bonds were transferred to the Private Purpose trust due to the dissolution of the redevelopment agency by the State of California on 1/31/12. The debt service on the bonds is paid from the receipt of incremental property taxes levied within the City's redevelopment area. These redevelopment project areas are accounted for by the Private Purpose Trust Funds of the Dissolved Winters Community Development Agency. The Agency has issued Tax Allocation Bonds twice. Tax Allocation Bonds Series 2004 were issued February 27, 2004 and Tax Allocations Bonds Series 2007 were issued on May 31, 2007.

CITY OF WINTERS, CALIFORNIA

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE FISCAL YEAR ENDED JUNE 30, 2012

The Water Revenue bonds are paid from the service charge received for water service by customers of the Water Enterprise Fund. The Water Enterprise Fund issued bonds in September 2007. For more information on the Water Revenue bonds, please see Note 8 of this report.

The Sewer Revenue bonds are paid from the service charge received for sewer service by the customers of the Sewer Enterprise Fund. The Sewer Enterprise Fund issued bonds in September 2007. For more information on the Sewer Revenue bonds, please see Note 8 of this report.

Economic Factors and Next Years Budgets and Rates

- No growth (both residential and commercial).
- Implementation of a two tier retirement plan public safety employees.
- Wage and Benefit Concessions from employees due to the continuing impacts on the budget as a result of the recession.
- Employee Retention programs
- Slow recover from the recession at Federal, State and Local levels
- Stagnant assessed values of properties throughout the City.

All of the above factors were considered in the preparation of the City of Winters 2012-2013 budget.

The water and sewer fund rates were increased in the 2012-2013 budget. The rate increases were necessary to continue to maintain an aging infrastructure, and to pay debt service on the Water and Sewer Revenue bonds (2007). Since receipt of the bond proceeds, there have been extensive repair and replacement projects included in the budget of the enterprise funds for 2012-2013

Requests for Information

This management's discussion and analysis is designed to provide the City's residents, taxpayers, customer, investors and creditors with a general overview of the City's finances and to demonstrate the City's accountability. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Director of Financial Management, 318 First St., Winters, CA 95694.

CITY OF WINTERS
Statement of Net Assets
June 30, 2012

	Governmental Activities	Business-type Activities	Totals
ASSETS:			
CURRENT ASSETS:			
Cash and investment	\$ 6,792,997	\$ 2,071,904	\$ 8,864,901
Receivables:			
Accounts receivable	814,206	341,637	1,155,843
Interest receivable	6,866	1,143	8,009
Notes receivable	4,693,709		4,693,709
Land held for resale	127,299		127,299
Receivable due from successor agency trust fund	1,159,723		1,159,723
Internal balances	(416,557)	416,557	
Restricted cash and investments with fiscal agent	1,049,067	2,996,013	4,045,080
TOTAL CURRENT ASSETS	14,227,310	5,827,254	20,054,564
NONCURRENT ASSETS:			
Nondepreciable capital assets	2,280,164	2,643,243	4,923,407
Depreciable capital assets, net	7,372,632	5,758,706	13,131,338
Deferred charges, net		330,715	330,715
TOTAL NONCURRENT ASSETS	9,652,796	8,732,664	18,385,460
TOTAL ASSETS	23,880,106	14,559,918	38,440,024
LIABILITIES:			
CURRENT LIABILITIES:			
Accounts payable	685,771	85,527	771,298
Accrued payroll liabilities	54,897		54,897
Interest payable		118,080	118,080
Deposits payable	71,768	220,680	292,448
Compensated absences, due within one year	95,863	6,465	102,328
Long-term debt, due within one year		185,000	185,000
TOTAL CURRENT LIABILITIES	908,299	615,752	1,524,051
NONCURRENT LIABILITIES:			
Compensated absences, due after one year	287,588	19,393	306,981
Long-term debt, due after one year	11,742	7,948,031	7,959,773
TOTAL NONCURRENT LIABILITIES	299,330	7,967,424	8,266,754
TOTAL LIABILITIES	1,207,629	8,583,176	9,790,805
NET ASSETS			
Invested in capital assets, net of related debt	9,652,796	3,595,646	13,248,442
Restricted for capital projects	4,575,002		4,575,002
Restricted for revolving loans	1,320,595		1,320,595
Restricted for other purposes	882,166		882,166
Unrestricted	6,241,918	2,381,096	8,623,014
TOTAL NET ASSETS	\$ 22,672,477	\$ 5,976,742	\$ 28,649,219

The accompanying notes are an integral part of these basic financial statements.

CITY OF WINTERS
Statement of Activities
For the Fiscal Year Ended June 30, 2012

Functions/Programs	Operating Expenses	Charges for Services	Program Revenues	
			Operating	Grants and Contributions Capital
Governmental Activities:				
General government	\$ 320,983	\$ 6,394	\$ 8,040	\$ -
Public safety	2,939,539	318,782	72,198	56,256
Public works	1,496,172	24,540	4,745	
Community development	937,790	101,368	31,832	90,718
Parks and recreation	712,628	64,506	133,381	11,579
Streets and highways	406,860		204,293	745,284
Interest on long-term debt	495,130			
TOTAL GOVERNMENTAL ACTIVITIES	7,309,102	515,590	454,489	903,837
Business-type Activities:				
Water	1,191,159	1,132,901		1,306,254
Sewer	1,607,864	1,602,043		152,434
TOTAL BUSINESS-TYPE ACTIVITIES	2,799,023	2,734,944		1,458,688
TOTAL GOVERNMENT	\$ 10,108,125	\$ 3,250,534	\$ 454,489	\$ 2,362,525

General Revenues:

Taxes:

- Property taxes
- Sales and use taxes
- Motor vehicle in-lieu
- Franchise fees
- Utility tax
- Municipal service tax
- Transient occupancy tax
- Other taxes
- Other revenues
- Investment income

TOTAL GENERAL REVENUES

CHANGE IN NET ASSETS BEFORE EXTRAORDINARY ITEM

**Gain on transfer of assets and liabilities
to RDA successor trust funds**

CHANGE IN NET ASSETS

Net Assets, July 1, 2011

Net Assets, June 30, 2012

The accompanying notes are an integral part of these basic financial statements.

**Net (Expense) Revenue and
Changes in Net Assets**

Governmental Activities	Business-type Activities	Totals
\$ (306,549)	\$ -	\$ (306,549)
(2,492,303)		(2,492,303)
(1,466,887)		(1,466,887)
(713,872)		(713,872)
(503,162)		(503,162)
542,717		542,717
(495,130)		(495,130)
<u>(5,435,186)</u>		<u>(5,435,186)</u>
	1,247,996	1,247,996
	146,613	146,613
	<u>1,394,609</u>	<u>1,394,609</u>
<u>(5,435,186)</u>	<u>1,394,609</u>	<u>(4,040,577)</u>
2,103,907		2,103,907
374,975		374,975
3,511		3,511
228,129		228,129
648,593		648,593
301,120		301,120
5,934		5,934
13,451		13,451
894,477		894,477
163,862	22,880	186,742
<u>4,737,959</u>	<u>22,880</u>	<u>4,760,839</u>
(697,227)	1,417,489	720,262
<u>2,870,570</u>		<u>2,870,570</u>
2,173,343	1,417,489	3,590,832
<u>20,499,134</u>	<u>4,559,253</u>	<u>25,058,387</u>
<u>\$22,672,477</u>	<u>\$ 5,976,742</u>	<u>\$ 28,649,219</u>

**CITY OF WINTERS
Balance Sheet
Governmental Funds
June 30, 2012**

	General Fund	Special Revenue Funds		
		Housing Set-Aside Fund	HOME-CHOC Fund	Housing Successor Fund
ASSETS				
Cash and investments	\$ 893,121	\$ -	\$ -	\$ -
Receivables:				
Accounts receivable	535,899			
Interest receivable	805			932
Due from developers	107,043			
Notes receivable	129,980		2,843,180	369,838
Due from other funds	905,565			
Receivable due from successor agency trust fund	457,821			
Advances to other funds				127,299
Land held for resale				1,049,067
Restricted cash and investments with fiscal agent				
TOTAL ASSETS	\$ 3,030,234	\$ -	\$ 2,843,180	\$ 1,547,136
LIABILITIES				
Accounts payable	\$ 219,987	\$ -	\$ -	\$ 82
Accrued payroll liabilities	54,897			
Deposits payable	62,179			
Deferred revenue	129,980		2,843,180	369,838
Due to other funds				127,061
Advances from other funds				
TOTAL LIABILITIES	467,043		2,843,180	496,981
FUND BALANCES				
Nonspendable	457,821			
Restricted				1,050,155
Committed				
Assigned				
Unassigned	2,105,370			
TOTAL FUND BALANCES	2,563,191			1,050,155
TOTAL LIABILITIES AND FUND BALANCES	\$ 3,030,234	\$ -	\$ 2,843,180	\$ 1,547,136

The accompanying notes are an integral part of these basic financial statements.

<u>Capital Projects Fund</u>	<u>Other Governmental Funds</u>	<u>Totals</u>
<u>Community Development Fund</u>		
\$ -	\$ 5,878,873	\$ 6,771,994
	171,264	707,163
	5,129	6,866
		107,043
	1,350,711	4,693,709
	29,070	934,635
	701,902	1,159,723
	125,000	125,000
		127,299
		1,049,067
<u>\$ -</u>	<u>\$ 8,261,949</u>	<u>\$ 15,682,499</u>
\$ -	\$ 444,699	\$ 664,768
		54,897
	9,589	71,768
	1,350,711	4,693,709
	1,224,131	1,351,192
	125,000	125,000
	<u>3,154,130</u>	<u>6,961,334</u>
		457,821
	4,548,251	5,598,406
	1,025,359	1,025,359
	55,968	55,968
	(521,759)	1,583,611
	<u>5,107,819</u>	<u>8,721,165</u>
<u>\$ -</u>	<u>\$ 8,261,949</u>	<u>\$ 15,682,499</u>

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CITY OF WINTERS
Reconciliation of the Governmental Funds
Balance Sheet to the Statement of Net Assets
June 30, 2012

TOTAL FUND BALANCES - TOTAL GOVERNMENTAL FUNDS **\$ 8,721,165**

Amounts reported for Governmental Activities in the Statement of Net Assets are different from those reported in the governmental funds because of the following:

Capital assets used in Governmental Activities are not current resources and, therefore, are not reported in the governmental funds.

Capital assets	\$13,493,552	
Less: accumulated depreciation	<u>(3,840,756)</u>	9,652,796

Certain notes receivable and accounts receivable are not available to pay for current period expenditures and, therefore are offset by deferred revenue in the governmental funds

Proposition 1A loan	111,396	
Rehabilitation loans	4,177,091	
Developer loan	35,384	
Housing successor agency loans	<u>369,838</u>	4,693,709

Long-term assets and liabilities are not due and payable in the current period and therefore are not reported in the governmental funds' balance sheet:

Postemployment benefits		(11,742)
Compensated absences		<u>(383,451)</u>

Net Assets of Governmental Activities		<u><u>\$22,672,477</u></u>
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The accompanying notes are an integral part of these basic financial statements.

CITY OF WINTERS
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Fiscal Year Ended June 30, 2012

	Special Revenue Funds			
	General Fund	Housing Set-Aside Fund	HOME-CHOC Fund	Housing Successor Fund
REVENUES:				
Taxes and assessments	\$2,776,652	\$ 168,835	\$ -	\$ -
Fines, forfeitures and penalties				
Licenses, fees and permits	154,966			
Program income				
Use of money and property	52,344	2,183		2,027
Intergovernmental revenues				
Charges for services	337,482			
Other revenue	646,244			
TOTAL REVENUES	3,967,688	171,018		2,027
EXPENDITURES:				
Current:				
General government	234,085			
Public safety	2,649,757			
Public works	171,813			
Community development	491,843	182,585		1,559
Parks and recreation	188,432			
Streets and highways				
Debt service:				
Principal retirement		90,000		
Interest and other charges		97,594		96,300
Capital outlay	9,376			
TOTAL EXPENDITURES	3,745,306	370,179		97,859
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	222,382	(199,161)		(95,832)
OTHER FINANCING SOURCES (USES):				
Transfers in	25,791			
Transfers out	(114,318)			
TOTAL OTHER FINANCING SOURCES (USES)	(88,527)			
NET CHANGE IN FUND BALANCES BEFORE EXTRAORDINARY ITEM	133,855	(199,161)		(95,832)
EXTRAORDINARY ITEM				
Gain (Loss) on transfer of assets and liabilities to RDA successor trust fund		(1,145,987)		1,145,987
NET CHANGE IN FUND BALANCES	133,855	(1,345,148)		1,050,155
FUND BALANCES, JULY 1, 2011	2,429,336	1,345,148		
FUND BALANCES, JUNE 30, 2012	\$2,563,191	\$ -	\$ -	\$1,050,155

The accompanying notes are an integral part of these basic financial statements.

Capital Projects Fund		
Community Development Fund	Other Governmental Funds	Totals
\$ 675,341	\$ 393,069	\$ 4,013,897
	21,059	21,059
	6,370	161,336
	28,531	28,531
2,373	59,854	118,781
	1,188,508	1,188,508
		337,482
	305,849	952,093
<u>677,714</u>	<u>2,003,240</u>	<u>6,821,687</u>
	769	234,854
	121,402	2,771,159
	3,620	175,433
294,452	92,504	1,062,943
	428,963	617,395
	257,060	257,060
395,000		485,000
273,939		467,833
867,450	2,237,006	3,113,832
<u>1,830,841</u>	<u>3,141,324</u>	<u>9,185,509</u>
<u>(1,153,127)</u>	<u>(1,138,084)</u>	<u>(2,363,822)</u>
31,918	151,430	209,139
	(94,821)	(209,139)
<u>31,918</u>	<u>56,609</u>	
(1,121,209)	(1,081,475)	(2,363,822)
<u>612,653</u>	<u>(991,796)</u>	<u>(379,143)</u>
(508,556)	(2,073,271)	(2,742,965)
<u>508,556</u>	<u>7,181,090</u>	<u>11,464,130</u>
<u>\$ -</u>	<u>\$ 5,107,819</u>	<u>\$ 8,721,165</u>

CITY OF WINTERS
Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the Fiscal Year Ended June 30, 2012

The schedule below reconciles the Net Changes in Fund Balances reported on the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances, which measure only changes in current assets and current liabilities on the modified accrual basis, with the Change in Net Assets of Governmental Activities reported in the Statement of Activities, which is prepared on the full accrual basis.

Net change in fund balances \$ (2,742,965)

Amounts reported for governmental activities in the Statement of Activities are different because of the following:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is capitalized and allocated over their estimated lives and reported as depreciation expense.

Capital outlay expenditures are therefore added back to fund balances	\$ 3,076,196	
Depreciation expense not reported in governmental funds	(465,343)	
Contribution of capital assets to business-type activities	<u>(1,305,385)</u>	1,305,468

Cost write-off for canceled capital projects: If a planned capital project is canceled and will not be completed, costs previously capitalized as construction in progress must be written off to expense. Costs written off for canceled projects were: (60,653)

Certain receivables are offset by deferred revenue in the governmental funds because they are not available to pay for current period expenditures. This amount represents the amount by which prior year deferred revenue exceeded current year. (9,828)

Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Assets. Costs associated with the issuance of long-term debt are reported as expenditures in the governmental funds, but in the Statement of Net Assets, the costs are deferred and amortized throughout the period during which the related debt is outstanding. Repayment of bond principal is an expenditure in the governmental funds, but in the Statement of Net Assets the repayment reduces long-term liabilities.

Issuance costs amortized during the period	(32,686)	
Repayment of debt principal	<u>485,000</u>	452,314

The amounts below included in the Statement of Activities do not provide (require) the use of current financial resources and, therefore, are not reported as revenues or expenditures in governmental funds (net change):

Interest payable	5,389	
Postemployment benefits	(11,742)	
Compensated absences	<u>(20,395)</u>	(26,748)

Difference in the gain/loss on transfer of assets and liabilities to RDA successor trust funds between the governmental activities \$2,870,570 and the fund financial statements (\$379,143). 3,249,713

The internal service funds are used by management to charge costs of certain activities such as billings and collections to individual funds. The net revenues (expenses) of the internal service funds are reported with governmental activities. 6,042

Change in net assets of governmental activities \$ 2,173,343

The accompanying notes are an integral part of these basic financial statements.

CITY OF WINTERS

Enterprise Funds and Internal Service Fund

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. The intent of the City Council of the City of Winters is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

Water Fund – This fund is used to account for the water operations and maintenance activities of the City of Winters.

Sewer Fund – This fund is used to account for the sewer operations and maintenance activities of the City of Winters.

The Internal Service Fund accounts for financial transactions related to the City's billing and collections. These services are provided to other departments of the City on a cost reimbursement basis.

CITY OF WINTERS
Statement of Net Assets
Proprietary Funds
June 30, 2012

	Business-type Activities - Enterprise Funds			Governmental Activities
	Water Fund	Sewer Fund	Totals	Internal Service Fund
ASSETS:				
CURRENT ASSETS:				
Cash and investments	\$ 952,181	\$ 1,119,723	\$ 2,071,904	\$ 21,003
Receivables, net				
Accounts receivable	169,385	172,252	341,637	
Interest receivable	525	618	1,143	
Due from other funds		416,557	416,557	
Restricted cash and investments with fiscal agent	554,204	2,441,809	2,996,013	
TOTAL CURRENT ASSETS	1,676,295	4,150,959	5,827,254	21,003
NONCURRENT ASSETS:				
Non-depreciable capital assets	1,719,445	923,798	2,643,243	
Depreciable capital assets, net	3,326,737	2,431,969	5,758,706	
Deferred charges, net	157,772	172,943	330,715	
TOTAL NONCURRENT ASSETS	5,203,954	3,528,710	8,732,664	
TOTAL ASSETS	6,880,249	7,679,669	14,559,918	21,003
LIABILITIES:				
CURRENT LIABILITIES:				
Accounts payable	9,909	75,618	85,527	21,003
Interest payable	53,979	64,101	118,080	
Deposits payable	29,396	191,284	220,680	
Compensated absences, due within one year	4,750	1,715	6,465	
Long-term debt, due within one year	85,000	100,000	185,000	
TOTAL CURRENT LIABILITIES	183,034	432,718	615,752	21,003
NONCURRENT LIABILITIES:				
Compensated absences, due after one year	14,249	5,144	19,393	
Long-term debt, due after one year	3,647,079	4,300,952	7,948,031	
TOTAL NONCURRENT LIABILITIES	3,661,328	4,306,096	7,967,424	
TOTAL LIABILITIES	3,844,362	4,738,814	8,583,176	21,003
NET ASSETS:				
Invested in capital assets, net of related debt	2,026,079	1,569,567	3,595,646	
Unrestricted	1,009,808	1,371,288	2,381,096	
TOTAL NET ASSETS	\$ 3,035,887	\$ 2,940,855	\$ 5,976,742	\$ -

The accompanying notes are an integral part of these basic financial statements.

CITY OF WINTERS
Statement of Revenues, Expenses, and Changes in Net Assets
Proprietary Funds
For the Fiscal Year Ended 30, 2012

	Business-type Activities - Enterprise Funds			Governmental
	Water Fund	Sewer Fund	Totals	Activities Internal Service Fund
OPERATING REVENUES:				
Charges for services	\$ 1,124,769	\$1,599,766	\$2,724,535	\$ 666,052
Refunds and reimbursements		2,277	2,277	
Late fees	8,132		8,132	
TOTAL OPERATING REVENUES	1,132,901	1,602,043	2,734,944	666,052
OPERATING EXPENSES:				
Salaries and benefits	251,619	49,178	300,797	
Materials, supplies, and miscellaneous	34,665	142,152	176,817	54,975
Insurance				98,294
Administration	476,736	266,856	743,592	47,483
Fuels, lubricants, and maintenance	42,110	46,350	88,460	72,062
Contract services	18,936	576,311	595,247	318,901
Utilities	98,708	226,660	325,368	68,295
Depreciation and amortization	99,846	98,594	198,440	
TOTAL OPERATING EXPENSES	1,022,620	1,406,101	2,428,721	660,010
OPERATING INCOME (LOSS)	110,281	195,942	306,223	6,042
NONOPERATING INCOME (EXPENSE):				
Interest expense	(168,539)	(201,763)	(370,302)	
Interest income	11,006	11,874	22,880	
TOTAL NON-OPERATING INCOME (EXPENSE)	(157,533)	(189,889)	(347,422)	
Changes in Net Assets Before Capital Contributions	(47,252)	6,053	(41,199)	6,042
Capital contributions	1,306,254	152,434	1,458,688	
Changes in Net Assets	1,259,002	158,487	1,417,489	6,042
Net Assets (Deficit), July 1, 2011	1,776,885	2,782,368	4,559,253	(6,042)
Net Assets, June 30, 2012	\$ 3,035,887	\$2,940,855	\$5,976,742	\$ -

The accompanying notes are an integral part of these basic financial statements.

CITY OF WINTERS
Statement of Cash Flows
Proprietary Funds
For the Fiscal Year Ended June 30, 2012

	Business-type Activities - Enterprise Funds			Governmental
	Water Fund	Sewer Fund	Totals	Activities Internal Service Fund
CASH FLOW FROM OPERATING ACTIVITIES:				
Cash received from customers and users	\$ 979,187	\$ 1,532,084	\$ 2,511,281	\$ 666,052
Cash paid to suppliers for goods and services	(661,558)	(1,188,441)	(1,849,999)	(658,961)
Cash paid to employees and related benefits	(247,964)	(47,388)	(295,352)	
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	69,675	296,255	365,930	7,091
CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES:				
Principal paid on debt	(80,000)	(95,000)	(175,000)	
Interest paid on debt	(169,405)	(202,792)	(372,197)	
Capital contributions	153,303		153,303	
Purchase of capital assets	(246,357)	(402,732)	(649,089)	
NET CASH PROVIDED (USED) BY CAPITAL FINANCING ACTIVITIES	(342,459)	(700,524)	(1,042,983)	
CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received	10,884	11,873	22,757	
NET CASH PROVIDED BY INVESTING ACTIVITIES	10,884	11,873	22,757	
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(261,900)	(392,396)	(654,296)	7,091
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE FISCAL YEAR	1,768,285	3,953,928	5,722,213	13,912
CASH AND CASH EQUIVALENTS AT THE END OF THE FISCAL YEAR	\$ 1,506,385	\$ 3,561,532	\$ 5,067,917	\$ 21,003
RECONCILIATION OF CASH AND CASH EQUIVALENTS:				
Cash and cash equivalents	\$ 952,181	\$ 1,119,723	\$ 2,071,904	\$ 21,003
Restricted cash and investments with fiscal agent	554,204	2,441,809	2,996,013	
TOTAL CASH AND CASH EQUIVALENTS	\$ 1,506,385	\$ 3,561,532	\$ 5,067,917	\$ 21,003

(Continued)

The accompanying notes are an integral part of these basic financial statements.

CITY OF WINTERS
Statement of Cash Flows
Proprietary Funds
For the Fiscal Year Ended June 30, 2012
(Continued)

	<u>Business type Activities - Enterprise Funds</u>			<u>Governmental</u>
	<u>Water</u>	<u>Sewer</u>	<u>Totals</u>	<u>Internal</u>
	<u>Fund</u>	<u>Fund</u>		<u>Service</u>
				<u>Fund</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used)				
by Operating Activities:				
Operating income (loss)	\$ 110,281	\$ 195,942	\$ 306,223	\$ 6,042
Adjustments to Reconcile Operating Income (Loss) to Net Cash				
Provided (Used) by Operating Activities:				
Depreciation and amortization	99,846	98,594	198,440	
(Increase) Decrease in Operating Assets:				
Accounts receivable	(157,704)	(141,162)	(298,866)	
Prepaid items		26,383	26,383	
Increase (Decrease) in Operating Liabilities:				
Accounts payable	9,597	43,505	53,102	1,049
Deposits payable	4,000	71,203	75,203	
Postemployment benefits payable	2,079	952	3,031	
Compensated absences	1,576	838	2,414	
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>\$ 69,675</u>	<u>\$ 296,255</u>	<u>\$ 365,930</u>	<u>\$ 7,091</u>

The accompanying notes are an integral part of these basic financial statements.

CITY OF WINTERS
Statement of Net Assets
Fiduciary Funds
June 30, 2012

	Private-Purpose Trust Funds	Agency Funds
	<u> </u>	<u> </u>
Assets:		
Cash and investments	\$ 1,715,209	\$ 145,215
Receivables:		
Accounts receivable	744	
Interest receivable	6,774	126
Deferred charges	803,096	
Notes receivable	66,600	
Capital assets, net of accumulated depreciation	<u>12,358,585</u>	<u> </u>
TOTAL ASSETS	<u>14,951,008</u>	<u>\$ 145,341</u>
 Liabilities:		
Accounts payable	83,754	4,015
Interest payable	242,300	
Due to other agencies		141,326
Long-term debt, due within one year	500,000	
Long-term debt, due in more than one year	<u>17,009,723</u>	<u> </u>
TOTAL LIABILITIES	<u>17,835,777</u>	<u>\$ 145,341</u>
 Net Assets:		
Unrestricted	<u>\$ (2,884,769)</u>	

The accompanying notes are an integral part of these basic financial statements.

CITY OF WINTERS
Statement Of Changes in Net Assets
Fiduciary Funds
For the Fiscal Year Ended June 30, 2012

	<u>Private-Purpose Trust Funds</u>
Additions:	
Investment revenue	\$ 8,686
Taxes and assessments	752,502
Net assets received upon dissolution of redevelopment agency	<u>(2,870,570)</u>
Total additions	<u>(2,109,382)</u>
Deductions:	
Depreciation	114,306
Community development	382,651
Interest expense	<u>278,430</u>
Total deductions	<u>775,387</u>
Change in net assets	(2,884,769)
Net Assets - July 1, 2011	<u> </u>
Net Assets - June 30, 2012	<u>\$ (2,884,769)</u>

The accompanying notes are an integral part of these basic financial statements.

NOTE 1 – Summary of Significant Accounting Policies

A. Reporting Entity

The City of Winters was established in 1875 and incorporated in 1898 under the general laws of the State of California and enjoys all the rights and privileges pertaining to such "General Law" cities.

The City operates under a City Manager – Council form of government and provides the following services: public safety (Police and Fire), highways and streets, water, sewer, parks and recreation, public improvements, planning and zoning, and general administration. The voters of the City of Winters, California, give authority and responsibility for operations to the City Council. The five member City Council has the authority to employ administrative and support personnel to carry out its directives. The primary method used to monitor the performance of the City's management is the financial budget, which is adopted annually by the City Council.

As required by accounting principles generally accepted in the United States of America (USGAAP), these basic financial statements present the City of Winters (the primary government) and its component unit. The component unit discussed in Note 1B is included in the City's reporting entity because of the significance of its operational or financial relationship with the City.

B. Individual Component Unit Disclosures

Blended Component Unit. The Winters Community Development Agency (Agency) was created in 1990 and was governed by the City Council of the City of Winters. Although it was legally separate from the City, the Agency was reported as if it were part of the primary government because the City Council was the governing board, and was able to impose its will on the Agency. The Agency was reported as separate funds in the Capital Projects, Special Revenue, and Debt Service Funds, until its dissolution on February 1, 2012.

Discretely Presented Component Units. There are no entities which meet the Governmental Accounting Standards Board (GASB) Statement No.14 as amended by GASB Statement No.39, criteria for discrete disclosure within these financial statements.

C. Accounting Policies

The accounting policies of the City conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board and the American Institute of Certified Public Accountants (AICPA).

D. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e. the statement of net assets and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

NOTE 1 – Summary of Significant Accounting Policies (Continued)

D. Government-wide and Fund Financial Statements (Continued)

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

E. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the “economic resources” measurement focus and the accrual basis of accounting, as are the proprietary funds financial statements. The fiduciary funds financial statements are reported using the accrual basis of accounting but do not have a measurement focus. The “economic resources” measurement focus means that revenues are recorded when earned and expenses are recorded when the liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the fiscal year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental funds financial statements are reported using the “current financial resources” measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when the liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

Fiduciary fund financial statements include a statement of net assets and statement of changes in net assets. Trust funds are accounted for on an *economic resources* measurement focus and full accrual basis of accounting. Agency funds are custodial in nature and do not involve measurement of results of operations, however, they do use the full accrual basis of accounting to recognize receivables and payables.

An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the City or meets the following criteria:

NOTE 1 – Summary of Significant Accounting Policies (Continued)

E. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

Total assets, liabilities, revenues or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type; and

Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

The City reports the following major governmental funds:

General Fund – The General Fund is the City’s primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in other funds.

Housing Set-Aside Special Revenue Fund – This fund accounted for the portion of City tax increment funds received for redevelopment related purposes and set aside for low-and-moderate-income housing.

HOME-CHOC Special Revenue Fund – This fund accounts for gap financing for the 34 unit income restricted apartment complex developed by CHOC (Community Housing Opportunity Corporation).

Housing Successor Special Revenue Fund – This fund accounts for the low and moderate income housing assets that were retained by the City when the Redevelopment Agency dissolved in fiscal year 2011/12.

Community Development Capital Projects Fund – This fund accounted for redevelopment projects and capital outlays.

The City reports the following major proprietary funds:

The Water Enterprise Fund – This fund accounts for the operation and maintenance of the City’s water distribution system.

The Sewer Enterprise Fund – This fund accounts for the operation and maintenance of the City’s wastewater collection system including operating costs of the wastewater treatment facility.

Additionally, the City reports the following fund types:

The Internal Service Fund accounts for financial transactions related to the City’s billing and collections. These services are provided to other departments of the City on a cost reimbursement basis.

The Private-Purpose Trust Funds are used to account for assets held by the City as trustee for the Redevelopment Agency Successor Agency.

NOTE 1 – Summary of Significant Accounting Policies (Continued)

E. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

The Agency Funds are used to report resources held by the City in a purely custodial capacity, which involves only the receipt, temporary investment, and remittance of fiduciary resources to individuals, and private organizations. The four agency funds of the City are for the Library, Swim Team, Festival De La, and Quilt Festival. These funds are not included in the government-wide financial statements.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do no conflict with or contradict guidance of the Governmental Accounting Standards Board (GASB). For proprietary fund type activities, the City has elected to apply all applicable GASB pronouncements as well as any applicable pronouncements of the Financial Accounting Standards Board (FASB), the Accounting Principles Board (APB), or any Accounting Research Bulletins (ARB) issued on or before November 30, 1989, unless they contradict or conflict with GASB pronouncements.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the government's proprietary funds functions and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include: 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Enterprise Funds are charges to customers for sales and services. Operating expenses for the Enterprise Funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

F. Assets, Liabilities, Net Assets or Equity

Cash and Investments

In order to maximize the flexibility of its investment program and to aid in cash budgeting, the City pools the cash of all funds, except for monies deposited with fiscal agents in accordance with related bond indentures. The cash and investments balance in each fund represents that fund's equity share of the City's cash and investment pool. As the City places no restrictions on the deposit or withdrawal of a particular fund's equity in the pool, the pool operates like a demand deposit account for the participating funds.

NOTE 1 – Summary of Significant Accounting Policies (Continued)

F. Assets, Liabilities, Net Assets or Equity (Continued)

Interest income earned on pooled cash and investments is allocated quarterly to the various funds based on month-end balances and is adjusted at fiscal year-end. Interest income on restricted cash and investments with fiscal agents is credited directly to the related fund.

The City's investments are carried at fair value. The fair value of equity and debt securities is determined based on sales prices or bid-and-asked quotations from SEC-registered securities exchanges or NASDAQ dealers. LAIF determines the fair value of its portfolio quarterly and reports a factor to the City; the City applies that factor to convert its share of LAIF from amortized cost to fair value. Changes in fair value are allocated to each participating fund.

For purposes of the statement of cash flows, the City has defined cash and cash equivalents to be change and petty cash funds, equity in the City's cash and investment pool, and restricted non-pooled investments with initial maturities of three months or less.

Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year is referred to as interfund receivables/interfund payables (i.e., the current portion of interfund loans) or advances to/from other funds (the noncurrent portion of interfund loans). All other outstanding balances between funds are reported as interfund receivables or interfund payables. Any residual balances outstanding between the governmental activities and the business-type activities are reported in the government-wide financial statements as internal balances.

All trade and tax receivables are shown net of an allowance for uncollectible accounts if applicable, and estimated refunds due.

Property Taxes

Assessed values for purposes of property taxes are determined on an annual basis for the period July 1 to June 30 by the Yolo County Assessor as of January 1. Taxes are levied annually on July 1 and become a lien on real property at January 1. Taxes are due November 1 and February 1 and are delinquent if not paid by December 10 and April 10, respectively, at which time applicable penalties and interest are assessed. Unsecured taxes become delinquent if not paid by August 31.

Restricted Assets

Certain proceeds of the City's long-term debt, as well as certain resources set aside for their repayment, are classified as restricted assets on the statement of net assets because they are maintained in separate bank accounts and their use is limited by applicable bond covenants.

In the absence of specific statutory provisions governing the issuance of bonds, certificates, or leases, these bond monies may be invested in accordance with the ordinance; resolutions and indentures specifying the types of investments its trustees or fiscal agents may make. These ordinances, resolutions, and indentures are generally more restrictive than the City's general investment policy. In no instance have additional types of investments been authorized that are not permitted by the City's general investment policy.

NOTE 1 – Summary of Significant Accounting Policies (Continued)

F. Assets, Liabilities, Net Assets or Equity (Continued)

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, sidewalks, street lights, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Such capital assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair value at the date of donation. The cost of normal maintenance and repairs that do not add to the value of the capital asset or materially extend capital asset lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. No interest was capitalized during the fiscal year ended June 30, 2012.

Buildings and improvements are depreciated using the straight-line method over estimated useful lives of 50 years. Infrastructure is depreciated over 50 years using the straight-line method. Machinery and equipment is depreciated over 10 years, while vehicles are depreciated over 5 years.

The capitalization policy of the City is as follows:

<u>Type</u>	<u>Cost</u>
Infrastructure	\$ 200,000 or more
Utility Systems	\$ 200,000 or more
Vehicles, Equipment, and Machinery	\$ 5,000 or more
Improvements	\$ 5,000 or more
Land and Buildings	\$ 50,000 or more

Compensated Absences

A liability is calculated for all the costs of compensated absences based upon benefits earned by employees in the current period for which there is a probability of payment at termination. The salary and related payroll costs are those in effect at June 30, 2012. Accumulated unpaid vacation and sick pay are accrued when earned. The amounts accrued for financial statement purposes represent 100% of the vacation pay liability and a qualifying amount of the sick pay liability at June 30, 2012. The general fund and water and sewer funds have been typically used to liquidate prior fiscal years' liabilities for compensated absences.

Short-Term Obligations

The City has no short-term debt transactions to report for the fiscal year.

NOTE 1 – Summary of Significant Accounting Policies (Continued)

F. Assets, Liabilities, Net Assets or Equity (Continued)

Long-Term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets. Initial-issue bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the straight-line method (which approximates the effective interest method). Bond issuance costs, including deferred refunding amounts and underwriters' discount, are reported as deferred bond issuance costs. Amortization of bond premiums or discounts, issuance costs, and deferred amounts on refunding is included in interest expense.

In the fund financial statements, governmental fund types recognize bond premiums, discounts, and issuance costs during the period issued. The face amount of debt issued is reported as other financing sources. Premiums received are reported as other financing sources, while discounts are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Net Assets

Net assets are divided into three captions under GASB Statement No. 34. These captions apply to net assets as determined at the government-wide level and the fiduciary funds, and are described below:

Invested in Capital Assets, net of related debt describes the portion of net assets which is represented by the current net book value of the City's capital assets, less the outstanding balance of any debt issued to finance these assets.

Restricted describes the portion of net assets which is restricted as to use by the terms and conditions of agreements with outside parties, governmental regulations, laws, or other restrictions which the City cannot unilaterally alter. These principally include capital projects, revolving loan programs, and other various grant programs.

Unrestricted describes the portion of net assets which is not restricted as to use.

CITY OF WINTERS
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2012

NOTE 1 – Summary of Significant Accounting Policies (Continued)

F. Assets, Liabilities, Net Assets or Equity (Continued)

Net Assets (Continued)

At June 30, 2012, the City had recorded restricted net assets in the Governmental Activities as follows:

Restricted for:	Governmental Activities
Flood control	\$ 3,815
Streets and roads	211,583
First time homebuyers program	84,153
Traffic safety	232,142
Asset forfeiture	14,312
Afterschool program	124,742
Vehicle theft	48,634
Transportation	131,122
Fire prevention	1,057
Public safety	2,229
Beverage recycling	28,377
Revolving loans	1,320,595
Capital projects	4,575,002
Total Restricted	\$ 6,777,763

Included in total restricted net assets at June 30, 2012 are net assets restricted by enabling legislation of \$2,930,265.

Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the City is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

Nonspendable - The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash. It also includes the long-term amount of interfund loans.

Restricted - Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or is imposed by law through constitutional provisions or enabling legislation (City ordinances).

Enabling legislation authorizes the City to assess, levy, charge, or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation. Legal enforceability means that the City can be compelled by an external party-such as citizens, public interest groups, or the judiciary to use resources created by enabling legislation only for the purposes specified by the legislation.

NOTE 1 – Summary of Significant Accounting Policies (Continued)

F. Assets, Liabilities, Net Assets or Equity (Continued)

Fund Balance (Continued)

Committed - The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by formal action (resolution) of City Council. Those committed amounts cannot be used for any other purpose unless City Council removes or changes the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. In contrast to fund balance that is restricted by enabling legislation, committed fund balance classification may be redeployed for other purposes with appropriate due process. Constraints imposed on the use of committed amounts are imposed by City Council, separate from the authorization to raise the underlying revenue; therefore, compliance with these constraints are not considered to be legally enforceable. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned - Amounts in the assigned fund balance classification are intended to be used by the City for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the General Fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the General Fund, assigned amounts represent intended uses established by the City Manager.

Unassigned - Unassigned fund balance is the residual classification for the General Fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

The City applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available.

Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

CITY OF WINTERS
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2012

NOTE 1 – Summary of Significant Accounting Policies (Continued)

F. Assets, Liabilities, Net Assets or Equity (Continued)

Fund Balance (Continued)

The constraints placed on fund balance for the major governmental funds and all other governmental funds at June 30, 2012 are as follows:

Fund Balances	General Fund	Housing Set- Aside Special Revenue Fund	HOME-CHOC Special Revenue Fund	Housing Successor Special Revenue Fund	Community Development Capital Projects Fund	Nonmajor Governmental Funds	Total
Nonspendable:							
Long-term receivable from successor agency trust fund	\$ 457,821	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 457,821
Total Nonspendable	457,821						457,821
Restricted for:							
Flood Control						3,815	3,815
Streets and Roads						211,583	211,583
First Time Homebuyers Program						84,153	84,153
Traffic Safety						232,142	232,142
Asset Forfeiture						14,312	14,312
Afterschool Program						124,742	124,742
Vehicle Theft						48,634	48,634
Transportation						131,122	131,122
Fire Prevention						1,057	1,057
Public Safety						2,229	2,229
Beverage Recycling						28,377	28,377
Revolving Loans						527,876	527,876
Capital Projects				1,050,155		3,138,209	4,188,364
Total Restricted				1,050,155		4,548,251	5,598,406
Committed for:							
Capital Projects						1,025,359	1,025,359
Total Committed						1,025,359	1,025,359
Assigned for:							
Capital Projects						55,968	55,968
Total Assigned						55,968	55,968
Unassigned	2,105,370					(521,759)	1,583,611
Total Fund Balances	\$ 2,563,191	\$ -	\$ -	\$ 1,050,155	\$ -	\$ 5,107,819	\$ 8,721,165

G. Estimates

The preparation of basic financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses/expenditures during the reporting period. Actual results could differ from those estimates.

NOTE 1 – Summary of Significant Accounting Policies (Continued)

H. Allowance for Uncollectible Utility Accounts

The City has not established a provision for uncollectible accounts receivables, which are recorded in the Enterprise Funds, as all delinquent accounts are submitted to Yolo County for inclusion as additions to the tax rolls and are considered fully collectible. The City exercises an aggressive collection procedure on delinquent accounts throughout the year, prior to any accounts being sent to Yolo County.

I. Budgets and Budgetary Accounting

The City follows these procedures in establishing the budgetary data reflected in the financial statements:

- (1) Prior to June 30, the City Manager submits to the City Council a proposed operating budget for the fiscal year commencing the following July 1. The operating budget includes proposed expenditures and the means of financing them.
- (2) Public meetings are conducted to obtain taxpayer comments.
- (3) Prior to July 1, the budget is legally approved by the City Council.
- (4) The City Manager is authorized to transfer budgeted amounts between line items within any department and budget amounts between departments; however, City Council is authorized to transfer budgeted amounts between funds and any revisions which alter total expenditures of the City.
- (5) Formal budgetary integration is employed as a management control device during the year for all funds.
- (6) Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. All unexpended appropriations lapse at the end of the fiscal year. There were no budgets prepared for the HOME-CHOC Special Revenue Fund, Housing Successor Special Revenue Fund, First Time Homebuyers Special Revenue Fund, First 5 Grant Special Revenue Fund, Realignment Special Revenue Fund, Prop 84 Park Special Revenue Fund, Dry Slough Special Revenue Fund, EECBG Grant Special Revenue Fund, Community Design Pedestrian Grant Special Revenue Fund, Communication Tower Grant Special Revenue Fund, Homeland Security Grant Special Revenue Fund, Green House Gas Verification Special Revenue Fund, CDBG Park Grant Special Revenue Fund, HOME 98-347 Grant Special Revenue Fund, EDBG 96-405 Grant Special Revenue Fund, HOME Program RLF Special Revenue Fund, First Time Homebuyers RLF Special Revenue Fund, Flood Control Study Capital Projects Fund, General Fund Capital Projects Fund, Parks and Recreation Capital Projects Fund, Flood Control Fees Capital Projects Fund, Raja Storm Drain Capital Projects Fund, Street Impact Fees Capital Projects Fund, Storm Drain Impact Fees Capital Projects Fund, and the Parks and Recreation Impact Fees Capital Projects Fund.

CITY OF WINTERS
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2012

NOTE 1 – Summary of Significant Accounting Policies (Continued)

J. New Accounting Pronouncements

The City has implemented the requirements of Governmental Accounting Standards Board (GASB) Statement No. 64 during the fiscal year ended June 30, 2012.

GASB Statement No. 64 – Derivative Instruments: Application of Hedge Accounting Termination Provisions

This statement is effective for periods beginning after June 15, 2011. The objective of this statement is to clarify whether an effective hedging relationship continues after the replacement of a swap counterparty or a swap counterparty's credit support provider. This statement sets forth criteria that establish when the effective hedging relationship continues and hedge accounting should continue to be applied. Implementation of this statement did not have an impact on the City's financial statements for the fiscal year ended June 30, 2012.

NOTE 2 – Stewardship, Compliance, and Accountability

Deficit Fund Balances/Net Assets

As of June 30, 2012 the following funds had a deficit fund balance:

Nonmajor Special Revenue Funds:	
City Wide Assessment Fund	\$ 2,795
State COPS 1913 Fund	52,760
Prop 84 Park Fund	11,015
Dry Slough Fund	1,446
North Putah Creek Fund	269,335
EECBG Grant Fund	14,302
Community Design Pedestrian Grant Fund	17,067
CDBG Park Grant Fund	261
STBG 96-1043 Grant Fund	29,070
Nonmajor Capital Projects Fund:	
Flood Control Study Fund	123,708

CITY OF WINTERS
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2012

NOTE 2 – Stewardship, Compliance, and Accountability (Continued)

Excess of Expenditures Over Appropriations

Excess of expenditures over appropriations in individual funds are as follows:

<u>Fund</u>	<u>Excess Expenditures</u>
Major Funds:	
General Fund	
General government	\$ 580
Community development	72,177
Parks and recreation	12,215
Capital outlay	9,376
Community Development Capital Projects Fund	
Capital outlay	134,852
Nonmajor Special Revenue Funds:	
City Wide Assessment Fund	30,062
Gas Tax Fund	11,769
Transportation Development Act Fund	142,634
North Putah Creek Fund	177,361
Small Business RLF Fund	71,080
Nonmajor Debt Service Fund:	
Redevelopment Long-term Debt Fund	2,122
Nonmajor Capital Projects Funds:	
Police Impact Fees Fund	54,160
Fire Impact Fees Fund	15,331
General Facilities Impact Fees Fund	769
Water Impact Fees Fund	148,882

NOTE 3 – Reconciliation of Government-wide and Governmental Funds Financial Statements

1. Explanation of certain differences between the governmental funds balance sheet and the government-wide statement of net assets

The governmental funds balance sheet includes a reconciliation between fund balances-total governmental funds and net assets-governmental activities as reported in the government-wide statement of net assets.

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. The capital assets reported in the *Statement of Net Assets* are as follows:

Land	\$ 932,613
Construction in progress	1,347,551
Capital Assets not being depreciated	<u>\$ 2,280,164</u>
Buildings and improvements	\$ 3,443,932
Vehicles and equipment	1,816,252
Infrastructure	5,953,204
Less: accumulated depreciation	<u>(3,840,756)</u>
Capital assets, net of accumulated depreciation	<u>\$ 7,372,632</u>

NOTE 3 – Reconciliation of Government-wide and Governmental Funds Financial Statements
(Continued)

1. Explanation of certain differences between the governmental funds balance sheet and the government-wide statement of net assets (Continued)

Notes and loans receivable are not available to pay for current period expenditures and, therefore are offset by deferred revenue in the fund financial statements. The deferred notes and loans receivable are as follows:

Notes and loans receivable	<u>\$ 4,693,709</u>
----------------------------	---------------------

2. Explanation of certain differences between the governmental funds statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities

The governmental funds statement of revenues, expenditures, and changes in fund balances includes a reconciliation between net changes in fund balances – total governmental funds and *changes in net assets* of governmental activities as reported in the government-wide statement of activities. One element of that reconciliation explains that governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. The details of this difference are as follows:

Capital outlay capitalized for fiscal year	\$ 3,076,196
Current fiscal year depreciation	(465,343)
Contribution of capital assets to business-type activities	<u>(1,305,385)</u>
	<u>\$ 1,305,468</u>

Another element of that reconciliation states that “the issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds”. The details of this adjustment are as follows:

Repayment of bond principal	\$ 485,000
Amortization of deferred charges	(32,686)
Change in accrued interest payable	5,389
Change in compensated absences	<u>(20,395)</u>
	<u>\$ 437,308</u>

CITY OF WINTERS
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2012

NOTE 4 – Cash and Investments

Statement of Net Assets:	
Cash and investments	\$ 8,864,901
Restricted cash and investments	4,045,080
Statement of Fiduciary Assets and Liabilities:	
Cash and investments	<u>1,860,424</u>
Total	<u>\$ 14,770,405</u>

Cash and investments as of June 30, 2012 consist of the following:

Cash on hand	\$ 640
Deposits with financial institutions	1,962,550
Investments	<u>12,807,215</u>
Total	<u>\$ 14,770,405</u>

Investments Authorized by the California Government Code and the City's Investment Policy

The table below identifies the investment types that are authorized for the City of Winters by the California Government Code (or the City's investment policy, where more restrictive). The table also identifies certain provisions of the California Government Code (or the City's investment policy, where more restrictive) that address interest rate risk, credit risk, and concentration of credit risk. This table does not address investments of debt proceeds held by bond trustee that are governed by the provisions of debt agreements of the City, rather than the general provisions of the California Government Code or the Agency's investment policy.

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local Agency Investment Fund (State Pool)	N/A	\$50 million	\$50 million
U.S. Treasury Obligations	5 years	None	None
U.S. Government Agency Issues	5 years	None	None
Insured Deposits with Banks and Savings and Loans	N/A	None	15%
Repurchase Agreements	90 days	None	15%
Bankers' Acceptance (must be dollar denominated)	6 months	30%	15%
Commercial Paper	6 months	25%	15%
Negotiable Time Certificates of Deposit	5 years	30%	15%
Medium Term Corporate Notes	5 years	30%	15%
Money Market Funds	N/A	15%	15%
Non-negotiable Time Deposits	5 years	25%	15%

Per the City's investment policy, if special circumstances arise that necessitate the purchase of securities beyond the five year limitation, the requests must be approved by the Council prior to purchase.

NOTE 4 – Cash and Investments (Continued)

Investments Authorized by Debt Agreements

Investment of debt proceeds held by bond trustees are governed by provisions of the debt agreements, rather than the general provisions of the California Government Code or the City’s investment policy. The table below identifies the investment types that are authorized for investments held by bond trustee. The table also identifies certain provisions of these debt agreements that address interest rate risk, credit risk, and concentration of credit risk.

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Bankers' Acceptances	180 days	30%	30%
Commercial Paper	180 days	15%	None
Money Market Funds	N/A	None	None
Guaranteed Investment Contracts	5 years	None	None
Certificates of Deposit	1 year	30%	None
Medium Term Corporate Notes	5 years	15%	None

Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the City manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flows and liquidity needed for operations.

Information about the sensitivity of the fair values of the City’s investments (including investments held by bond trustees) to market interest rate fluctuations is provided by the following table that shows the distribution of the City’s investments by maturity:

Investment Type	Totals	Remaining Maturity (in Months)					
		12 Months Or Less	13 to 24 Months	25-36 Months	37-48 Months	49-60 Months	More Than 60 Months
State Investment Pool	\$ 9,160,567	\$ 9,160,567	\$ -	\$ -	\$ -	\$ -	\$ -
Money Market Funds	5,478	5,478					
Held by bond trustees:							
Money Market Funds	3,131,009	3,131,009					
Investment Contract	510,161	10,161		500,000			
	<u>\$ 12,807,215</u>	<u>\$ 12,307,215</u>	<u>\$ -</u>	<u>\$ 500,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

NOTE 4 – Cash and Investments (Continued)

Investments with Fair Values Highly Sensitive to Interest Rate Fluctuations

The City’s investments (including investments held by bond trustees) do not include any investments that are highly sensitive to interest rate fluctuations.

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the minimum rating required by (where applicable) the California Government Code, the City’s investment policy, or debt agreements, and the actual rating as of fiscal year end for each investment type.

Investment Type	Amount	Minimum Legal Rating	Exempt From Disclosure	Rating as of Fiscal Year End			
				AAA	AA	A	Not Rated
State Investment Pool	\$ 9,160,567	N/A	\$ -	\$ -	\$ -	\$ -	\$ 9,160,567
Money Market Funds	5,478	N/A					5,478
Held by bond trustees:							
Money Market Funds	3,131,009	N/A		2,996,014			134,995
Investment Contract	510,161	N/A		10,161		500,000	
Total	\$ 12,807,215		\$ -	\$ 3,006,175	\$ -	\$ 500,000	\$ 9,301,040

Concentration of Credit Risk

The investment policy of the City contains limitations on the amount that can be invested in any one issuer. There are no investments (other than the State Investment Pool and money market funds) that represent 5% or more of total City investments.

Custodial Credit Risk

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for *investments* is the risk that, in the event of the failure of the counterparty (e.g. broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the City’s investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits. The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The fair value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure City deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

As of June 30, 2012, all of the City’s deposits with financial institutions were held in non-interest bearing transaction accounts, therefore the entire amount of the deposits was covered by FDIC insurance.

CITY OF WINTERS
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2012

NOTE 4 - Cash and Investments (Continued)

Investment in State Investment Pool

The City is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by the California Government Code under the oversight of the Treasurer of the State of California. The fair value of the City's investment in this pool is reported in the accompanying financial statements at amounts based upon the City's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis. The LAIF fair value factor of 1.001219643 was used to calculate the fair value of the investment in LAIF as of June 30, 2012.

NOTE 5 – Notes Receivable

Notes receivable from mortgage loans for housing and commercial property rehabilitation and construction:	<u>Amount</u>
HOME-CHOC Special Revenue Fund	\$ 2,843,180
Housing Successor Special Revenue Fund	369,838
HOME 98-347 Special Revenue Fund	127,146
EDBG 99-688 Special Revenue Fund	148,657
EDBG 96-405 Special Revenue Fund	265,389
Housing Rehabilitation RLF Special Revenue Fund	94,350
HOME Program RLF Special Revenue Fund	277,043
First Time Homebuyer RLF Special Revenue Fund	351,326
Small Business RLF Special Revenue Fund	<u>70,000</u>
Total housing and property rehabilitation and construction notes receivable	<u>4,546,929</u>
Notes receivable for building permits:	
General Fund	18,584
Park and Recreation Impact Fees Capital Projects Fund	4,159
Police Impact Fees Capital Projects Fund	3,567
Fire Impact Fees Capital Projects Fund	3,567
General Facilities Impact Fees Capital Projects Fund	1,463
General Plan 1992 Capital Projects Fund	<u>4,044</u>
Total building permits notes receivable	<u>35,384</u>
Notes receivable for miscellaneous items:	
General fund (Proposition 1A receivable)	<u>111,396</u>
Total miscellaneous notes receivable	<u>111,396</u>
Total notes receivable	<u>\$ 4,693,709</u>

CITY OF WINTERS
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2012

NOTE 6 – Interfund Transactions

A. Current Interfund Balances

Current interfund balances arise in the normal course of business, are usually a result of a shortfall of pooled cash, and are expected to be repaid shortly after the end of the fiscal year. The following presents a summary of current interfund balances at June 30, 2012.

<u>Receivable Fund</u>	<u>Amount</u>	<u>Payable Fund</u>	<u>Amount</u>
Major Fund:		Major Fund:	
General Fund	\$ 905,565	Housing Successor Fund	\$ 127,061
Nonmajor Funds:		Nonmajor Funds:	
Housing Rehabilitation RLF Fund	11,643	City Wide Assessment Fund	14
First Time Homebuyers RLF Fund	17,427	State COPS 1913 Fund	52,760
Major Enterprise Fund:		Prop 84 Park Fund	8,308
Sewer Fund	<u>416,557</u>	Dry Slough Fund	1,446
Totals	<u>\$ 1,351,192</u>	North Putah Creek Fund	208,980
		EECBG Grant Fund	2,100
		Community Design Pedestrian Grant Fund	14,492
		CDBG Park Grant Fund	261
		STBG 96-1043 Fund	29,070
		General Plan 92 Fund	490,143
		Sewer Impact Fees Fund	<u>416,557</u>
		Totals	<u>\$ 1,351,192</u>

B. Long-term Interfund Advances

At June 30, 2012, the funds below have made/received an advance that was not expected to be repaid within one year. This advance was for a flood solution study for North Winters (\$125,000).

<u>Receivable Fund</u>	<u>Amount</u>	<u>Payable Fund</u>	<u>Amount</u>
Nonmajor Funds:		Nonmajor Fund:	
Street Impact Fees Fund	\$ 95,000	Flood Control Study Fund	<u>\$ 125,000</u>
Storm Drain Impact Fees Fund	<u>30,000</u>		
Totals	<u>\$ 125,000</u>	Totals	<u>\$ 125,000</u>

C. Transfers Between Funds

With Council approval, resources may be transferred from one City fund to another. The purpose of the majority of transfers is to reimburse a fund that has made an expenditure on behalf of another fund, less often, a transfer may be made to open or close a fund.

CITY OF WINTERS
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2012

NOTE 6 – Interfund Transactions (Continued)

C. Transfers Between Funds (Continued)

<u>Funds</u>	<u>Transfers In</u>	<u>Transfers Out</u>
Major Funds:		
General Fund	\$ 25,791	\$ 114,318
Community Development Capital Projects Fund	31,918	
Nonmajor Funds:		
City Wide Assessment Fund	87,128	
STIP-TE Grant Fund	23,970	
Afterschool Program Fund		4,984
Transportation Development Act Fund		23,970
First 5 Grant Fund	6,232	
Communication Tower Grant Fund	781	
Homeland Security Grant Fund	150	
STBG 96-1043 Fund		5,015
EDBG 99-688 Fund		18,225
EDBG 96-405 Fund		9,930
Housing Rehabilitation RLF Fund	1,550	
Small Business RLF Fund	31,619	
Redevelopment Long-Term Debt Service Fund		31,917
Police Impact Fees Fund		390
Fire Impact Fees Fund		390
	<u>\$ 209,139</u>	<u>\$ 209,139</u>

NOTE 7 – Capital Assets

A. Governmental Activities

Capital assets governmental activity for the fiscal year ended June 30, 2012, was as follows:

	Balance at July 1, 2011	Additions	Deletions	Transfers	Transfer to Private-Purpose Trust Fund	Balance at June 30, 2012
Capital Assets, not being depreciated:						
Land	\$ 1,285,987	\$ 255,620	\$ -	\$ -	\$ (608,994)	\$ 932,613
Construction in progress	9,350,610	2,783,397	(60,653)	(10,725,803)		1,347,551
Total	<u>10,636,597</u>	<u>3,039,017</u>	<u>(60,653)</u>	<u>(10,725,803)</u>	<u>(608,994)</u>	<u>2,280,164</u>
Capital Assets, being depreciated:						
Buildings and improvements	4,453,396			8,383,011	(9,392,475)	3,443,932
Vehicles and equipment	1,643,717	37,179		140,787	(5,431)	1,816,252
Infrastructure	8,137,870			896,620	(3,081,286)	5,953,204
Total	<u>14,234,983</u>	<u>37,179</u>		<u>9,420,418</u>	<u>(12,479,192)</u>	<u>11,213,388</u>
Less accumulated depreciation for:						
Buildings and improvements	(1,829,673)	(212,882)			328,046	(1,714,509)
Vehicles and equipment	(1,488,269)	(97,448)			5,431	(1,580,286)
Infrastructure	(672,766)	(155,013)			281,818	(545,961)
Total	<u>(3,990,708)</u>	<u>(465,343)</u>			<u>615,295</u>	<u>(3,840,756)</u>
Total, net of accumulated depreciation	<u>10,244,275</u>	<u>(428,164)</u>		<u>9,420,418</u>	<u>(11,863,897)</u>	<u>7,372,632</u>
Total Capital Assets, Net	<u>\$ 20,880,872</u>	<u>\$ 2,610,853</u>	<u>\$ (60,653)</u>	<u>\$ (1,305,385)</u>	<u>\$ (12,472,891)</u>	<u>\$ 9,652,796</u>

CITY OF WINTERS
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2012

NOTE 7 – Capital Assets (Continued)

A. Governmental Activities (Continued)

Depreciation expense was charged to functions/programs of the City's governmental activities as follows:

General government	\$ 37,694
Public safety	153,084
Public works	15,354
Parks and recreation	95,233
Streets and highways	149,800
Community development	14,178
Total	<u>\$ 465,343</u>

B. Business-type activities

Capital assets business-type activity for the fiscal year ended June 30, 2012 was as follows:

	Balance at July 1, 2011	Additions	Transfers	Balance at June 30, 2012
Water Fund:				
Capital assets, not being depreciated:				
Land	\$ 1,650,000	\$ -	\$ -	\$ 1,650,000
Construction in progress	426,252	246,357	(603,164)	69,445
Total	<u>2,076,252</u>	<u>246,357</u>	<u>(603,164)</u>	<u>1,719,445</u>
Capital assets, being depreciated:				
Water pipes	9,030,048		1,756,115	10,786,163
Machinery and equipment	380,861			380,861
Infrastructure	126,790			126,790
Total	<u>9,537,699</u>		<u>1,756,115</u>	<u>11,293,814</u>
Less accumulated depreciation for:				
Water pipes	(7,658,481)	(60,000)		(7,718,481)
Machinery and equipment	(199,798)	(31,048)		(230,846)
Infrastructure	(15,214)	(2,536)		(17,750)
Total	<u>(7,873,493)</u>	<u>(93,584)</u>		<u>(7,967,077)</u>
Total net of accumulated depreciation	<u>1,664,206</u>	<u>(93,584)</u>	<u>1,756,115</u>	<u>3,326,737</u>
Water Fund Capital Assets, net	<u>\$ 3,740,458</u>	<u>\$ 152,773</u>	<u>\$ 1,152,951</u>	<u>\$ 5,046,182</u>

CITY OF WINTERS
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2012

NOTE 7 – Capital Assets (Continued)

B. Business-type activities (Continued)

	Balance at July 1, 2011	Additions	Transfers	Balance at June 30, 2012
Sewer Fund:				
Capital assets, not being depreciated:				
Land	\$ 532,979	\$ -	\$ -	\$ 532,979
Construction in progress	48,836	341,983		390,819
Total	<u>581,815</u>	<u>341,983</u>		<u>923,798</u>
Capital assets, being depreciated:				
Infrastructure	300,715			300,715
Sewer plant and pipes	7,060,723	60,749	152,434	7,273,906
Machinery and equipment	1,104,071			1,104,071
Total	<u>8,465,509</u>	<u>60,749</u>	<u>152,434</u>	<u>8,678,692</u>
Less accumulated depreciation for:				
Infrastructure	(40,949)	(6,014)		(46,963)
Sewer plant and pipes	(5,651,704)	(30,379)		(5,682,083)
Machinery and equipment	(462,340)	(55,337)		(517,677)
Total	<u>(6,154,993)</u>	<u>(91,730)</u>		<u>(6,246,723)</u>
Total net of accumulated depreciation	<u>2,310,516</u>	<u>(30,981)</u>	<u>152,434</u>	<u>2,431,969</u>
Sewer Fund Capital Assets, net	<u>\$ 2,892,331</u>	<u>\$ 311,002</u>	<u>\$ 152,434</u>	<u>\$ 3,355,767</u>
Total Capital Assets, net	<u>\$ 6,632,789</u>	<u>\$ 463,775</u>	<u>\$ 1,305,385</u>	<u>\$ 8,401,949</u>

Depreciation expense was charged to functions/programs of the City's business-type activities as follows:

Business-Type Activities:	
Water	\$ 93,584
Sewer	91,730
Total	<u>\$ 185,314</u>

NOTE 8 – Long-term Liabilities

The following is a summary of changes in the City's long-term liabilities for the fiscal year ended June 30, 2012:

	Balance at July 1, 2011	Additions	Repayments	Transfers	Balance at June 30, 2012	Due Within One Year
Governmental Activities:						
Compensated absences	\$ 363,056	\$ 116,258	\$ (95,863)	\$ -	\$ 383,451	\$ 95,863
Postemployment benefits		18,019	(6,277)		11,742	
Tax allocation bonds payable	16,835,000		(485,000)	(16,350,000)		
Total	<u>\$ 17,198,056</u>	<u>\$ 134,277</u>	<u>\$ (587,140)</u>	<u>\$ (16,350,000)</u>	<u>\$ 395,193</u>	<u>\$ 95,863</u>
Business-type Activities:						
Water Fund:						
Compensated absences	\$ 17,423	\$ 6,326	\$ (4,750)	\$ -	\$ 18,999	\$ 4,750
Water revenue bonds	3,810,000		(80,000)		3,730,000	85,000
Postemployment benefits		3,222	(1,143)		2,079	
Sewer Fund:						
Compensated absences	6,021	2,553	(1,715)		6,859	1,715
Sewer revenue bonds	4,495,000		(95,000)		4,400,000	100,000
Postemployment benefits		1,452	(500)		952	
Total	<u>\$ 8,328,444</u>	<u>\$ 13,553</u>	<u>\$ (183,108)</u>	<u>\$ -</u>	<u>\$ 8,158,889</u>	<u>\$ 191,465</u>

NOTE 8 – Long-term Liabilities (Continued)

Business Type Activities – Revenue Bonds Payable

Water Revenue Bonds – Series 2007

On September 10, 2007, the Public Finance Authority issued \$3,810,000 of Revenue Bonds bearing interest between 3.25% and 4.75% and payable semi-annually on March 1 and September 1. These bonds will provide funds to aid in the financing certain costs relating to capital improvements of the City’s waterworks system, fund capitalized interest on the 2007 Water bonds, fund a debt service reserve account for the 2007 Water bonds, and pay costs of issuance of the 2007 Water bonds. The Bonds are special obligations of the City and are payable as to principal, interest and any premiums upon redemption at any time exclusively from the pledged revenues of the City. The outstanding principal balance of the 2007 Water bonds at June 30, 2012, is \$3,730,000.

The scheduled annual minimum debt service requirements at June 30, 2012, are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2013	\$ 85,000	\$ 160,534	\$ 245,534
2014	90,000	157,646	247,646
2015	90,000	154,643	244,643
2016	95,000	151,509	246,509
2017	95,000	148,231	243,231
2018-2022	540,000	683,584	1,223,584
2023-2027	655,000	563,570	1,218,570
2028-2032	820,000	399,907	1,219,907
2033-2037	1,025,000	182,280	1,207,280
2038	235,000	5,581	240,581
Totals	<u>\$ 3,730,000</u>	<u>\$ 2,607,485</u>	<u>\$ 6,337,485</u>

Sewer Revenue Bonds – Series 2007

On September 10, 2007, the Public Finance Authority issued \$4,495,000 of Revenue Bonds bearing interest between 3.25% and 4.75% and payable semi-annually on March 1 and September 1. These bonds will provide funds to aid in the financing certain costs relating to capital improvements of the City’s wastewater and sewer system, fund capitalized interest on the 2007 Sewer bonds, fund a debt service reserve account for the 2007 Sewer bonds, and pay costs of issuance of the 2007 Sewer bonds. The Bonds are special obligations of the City and are payable as to principal, interest and any premiums upon redemption at any time exclusively from the pledged revenues of the City. The outstanding principal balance of the 2007 Sewer bonds at June 30, 2012, is \$4,400,000.

CITY OF WINTERS
NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2012

NOTE 8 – Long-term Liabilities (Continued)

Business Type Activities – Revenue Bonds Payable (Continued)

The scheduled annual minimum debt service requirements at June 30, 2012, are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2013	\$ 100,000	\$ 190,653	\$ 290,653
2014	105,000	187,270	292,270
2015	105,000	183,766	288,766
2016	110,000	180,124	290,124
2017	115,000	176,241	291,241
2018-2022	630,000	813,655	1,443,655
2023-2027	775,000	671,920	1,446,920
2028-2032	965,000	473,367	1,438,367
2033-2037	1,215,000	216,245	1,431,245
2038	280,000	6,650	286,650
Totals	<u>\$ 4,400,000</u>	<u>\$ 3,099,891</u>	<u>\$ 7,499,891</u>

NOTE 9 – Post Retirement Health Insurance Benefits

Plan Description

The City provides certain health insurance benefits to retired employees in accordance with memoranda of understanding as follows:

For employees who retire from the City and who have reached the age of fifty (50) years old, and who continue health insurance through a City-sponsored health insurance plan, the City will contribute the minimum monthly amount (as required by CalPERS) of the health insurance premium (\$108 and \$112 for the calendar year 2011 and 2012 respectively).

Funding Policy

The City's policy is to contribute an amount sufficient to pay the current year's premium. For fiscal year 2011-12, the City contributed \$7,920, which covered current premiums, but did not include any additional prefunding of benefits. Currently, there are 6 retirees who are receiving benefits.

Annual OPEB and Net OPEB Obligation

The City's annual other postemployment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement No. 45's Alternative Measurement Method allowed for employers with less than 100 plan members. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The following table shows the components of the City's annual OPEB cost for the fiscal year, the amount actually contributed to the plan, and changes in the City's net OPEB obligation.

CITY OF WINTERS
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2012

NOTE 9 – Post Retirement Health Insurance Benefits (Continued)

Annual required contribution	\$ 22,693
Annual OPEB cost (expense)	22,693
Contributions made	(7,920)
Increase in net OPEB obligation	14,773
Net OPEB obligation - beginning of fiscal year	
Net OPEB obligation - end of fiscal year	<u>\$ 14,773</u>

The net OPEB obligation of \$14,773 was allocated \$11,742 to governmental activities and \$3,031 to business-type activities (\$2,079 to water fund and \$952 to sewer fund).

The City 's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for fiscal year 2011-12 was as follows:

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contribution	OPEB Obligation (Asset)
6/30/2012	\$ 22,693	35%	\$ 14,773

Funded Status and Funding Progress

As of June 30, 2012, the most recent Alternate Measurement Method valuation date, the plan was zero percent funded. The actuarial accrued liability for benefits was \$680,779, and the actuarial value of assets was \$0, resulting in an unfunded actuarial accrued liability (UAAL) of \$680,779. The covered payroll (annual payroll of active employees covered by the plan) was \$2,141,140, and the ratio of the UAAL to the covered payroll was 31.8 percent.

The Alternate Measurement Method valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The Alternate Measurement Method valuation (valuation) methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the June 30, 2012 actuarial valuation, the actuarial assumptions included a 3.0 percent investment rate of return, a 75 percent continuity rate that retirees will continue to participate in CalPERS health, and an annual healthcare cost trend rate of 2.0 percent. The actuarial value of assets is not applicable (no assets as of the initial valuation date). The UAAL is being amortized as a flat percentage of covered payroll over thirty years. The remaining amortization period at June 30, 2012 was thirty years.

NOTE 10 – City Employees Retirement Plan (Defined Benefit Pension Plan)

Plan Description

The City of Winters contributes to the California Public Employees Retirement System (PERS), a cost-sharing multiple-employer public employee defined benefit pension plan. PERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. PERS acts as a common investment and administrative agent for participating public entities within the state of California. Copies of PERS' annual financial report may be obtained from its executive office: 400 P Street, Sacramento, California 95814.

Funding Policy - Miscellaneous

Participants are required to contribute 7% of their annual covered salary. The City is required to contribute at an actuarially determined rate calculated as a percentage of covered payroll. The employer contribution rate for the fiscal year ended June 30, 2012 was 14.629% for miscellaneous employees. Benefit provisions and all other requirements are established by State statute and City contract with employee bargaining groups. The City's contributions to CalPERS for the miscellaneous plan for the fiscal years ending June 30, 2012, 2011, and 2010, were \$183,248, \$182,113, and \$195,767, respectively, and equal 100% of the required contributions for each fiscal year.

Funding Policy – Safety

Participants are required to contribute 9% of their annual covered salary. The City is required to contribute at an actuarially determined rate calculated as a percentage of covered payroll. The employer contribution rate for the fiscal year ended June 30, 2012 was 24.453% for safety employees. Benefit provisions and all other requirements are established by State statute and City contract with employee bargaining groups. The City's contributions to CalPERS for the safety plan for the fiscal years ending June 30, 2012, 2011, and 2010, were \$246,429, \$200,155, and \$180,530, respectively, and equal 100% of the required contributions for each fiscal year.

NOTE 11 – Deferred Compensation Plan

The City offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The Plan, available to all City employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts and all income attributable to those amounts, property, or rights are (until paid or made available to the employees or other beneficiary) solely the property and rights of the employees. Accordingly, the plan/trust assets have been excluded from the City's reported assets.

NOTE 12 – Joint Venture (Joint Powers Agreement)

The City participates in a joint venture under a joint powers agreement (JPA). The relationship between the City of Winters and the JPA is such that the JPA is not a component unit of the City for financial reporting purposes.

Winters Fire Protection District – Fire Protection is provided by an intergovernmental agreement between the City of Winters and the Winters Fire Protection District (District). The agreement transferred all fire protection property of the City to the District. The District Board consists of five members – two appointed by City Council, two appointed by County Board of Supervisors, and one appointed by the other 4 members. The District appoints its own management and approves its own budget.

NOTE 13 – Risk Management (Joint Powers Agreement)

A. Yolo County Public Agency Risk Management Insurance Authority

The City is a member of the Yolo County Public Agency Risk Management Insurance Authority, a joint-powers agreement which provides coverage against the following types of loss risks:

Type of Coverage (Deductible)	Coverage Limits
Liability (\$2,000, except for errors & omissions, which is \$15,000 with a limit of \$500,000)	\$ 25,000,000
Auto - Physical damage (\$5,000 for all vehicles)	up to stated value
Worker's compensation (\$1,000)	\$ 5,000,000
All risk fire & property (various up to \$10,000)	replacement costs
Boiler & machinery (\$1,000)	\$ 100,000,000

The Authority is governed by a Board consisting of representatives from member municipalities. The Board controls the operations of the Authority, including selection of management and approval of operating budgets, independent of any influence by member municipalities beyond their representation on the Board. The City's deposits with the Authority are in accordance with formulas established by the Authority. Actual surpluses or losses are shared according to a formula developed from overall loss costs and spread to member entities on a percentage basis after a retrospective rating.

CITY OF WINTERS
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2012

NOTE 13 – Risk Management (Joint Powers Agreement) (Continued)

A. Yolo County Public Agency Risk Management Insurance Authority (Continued)

Financial statements may be obtained from YCPARMIA, 77 W. Lincoln Ave. Woodland, CA 95695. Audit condensed financial information for the Authority for the most recent period available (for the *fiscal year ended June 30, 2011) as audited by other auditors, is presented below:

Statement of Net Assets

Total assets	\$ 15,237,327
Total liabilities	12,448,837
Net Assets	<u>\$ 2,788,490</u>

Statement of Revenues, Expenses, and Changes in Net Assets

Total income	\$ 7,963,093
Total expenses	8,360,666
Increase in Net Assets	<u>\$ (397,573)</u>

B. Liability for Uninsured Claims – Adoption of GASB Statement No. 10

The Governmental Accounting Standards Board (GASB) is requiring municipalities to record their liability for uninsured claims and to reflect the current portion of this liability as an expenditure in their financial statements. As discussed above, the City has coverage for such claims, but it has retained the risk for the deductible or uninsured portion of these claims. GASB Statement No. 10, “Financial Reporting for Risk Financing and Related Insurance Issues” requires that this amount be separately identified and recorded as a liability instead of a designation of fund balance (shown as accounts payable in the general fund).

The City’s liability for uninsured claims was computed as follows:

<u>General Fund</u>	
Beginning balance	\$ 10,000
Liability for additional uninsured deductible	_____
Ending balance	<u>\$ 10,000</u>

NOTE 14 – Contingent Liabilities

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time, although the government expects such amounts, if any, to be immaterial.

The City is subject to various lawsuits and claims involving public liability and other actions incidental to the ordinary course of City operations. In the aggregate, those claims seek monetary damages in significant amounts. To the extent the outcome of such litigation may be determined to result in financial loss to the City, in the opinion of City management, any potential liability for these actions is adequately provided for in the basic financial statements. The timing of potential payment of such losses cannot presently be determined.

During 1992, the City closed the landfill that was formerly operated by the City. Since 1992, the City has incurred post closure costs. During the 2011-12 fiscal year, the City incurred monitoring costs of \$7,435, and is expected to maintain the monitoring of the closed landfill in the near future. The future costs of postclosure care are subject to change resulting from inflation/deflation, technology, change in scope of work, or changes in applicable laws or regulations.

NOTE 15 – Successor Agency Trust for Assets of Former Redevelopment Agency

On December 29, 2011, the California Supreme Court upheld Assembly Bill 1X 26 (“the Bill”) that provides for the dissolution of all redevelopment agencies in the State of California. This action impacted the reporting entity of the City of Yuba City that previously had reported a redevelopment agency within the reporting entity of the City as a blended component unit.

The Bill provides that upon dissolution of a redevelopment agency, either the city or other unit of local government will agree to serve as the “successor agency” to hold the assets units they are distributed to other units of state and local government. On January 17, 2012, the City Council elected to become the Successor Agency for the former redevelopment agency in accordance with the Bill as part of the City resolution number 2012-02.

After enactment of the law, which occurred on June 28, 2011, redevelopment agencies in the State of California cannot enter into new projects, obligations or commitments. Subject to the control of a newly established oversight board, remaining assets can only be used to pay enforceable obligations in existence as the date of the dissolution (including the completion of any unfinished projects that were subject to legally enforceable contractual commitments).

In future fiscal years, successor agencies will only be allocated revenue in the amount that is necessary to pay the estimated annual installment payments on enforceable obligations of former redevelopment agency until all enforceable obligations of the prior redevelopment agency have been paid in full and all assets have been liquidated.

The Bill directs that State Controller of the State of California to review the propriety of any transfers of assets between redevelopment agencies and other public bodies that occurred after January 1, 2011. If the public body that received such transfers is not contractually committed to a third party for the expenditure or encumbrance of those assets, the state Controller is required to order the available assets to be transferred to the public body designated as the successor agency by the Bill.

CITY OF WINTERS
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2012

NOTE 15 – Successor Agency Trust for Assets of Former Redevelopment Agency (Continued)

Management believes, in consultation with legal counsel, that the obligations of the former redevelopment agency due to the City are valid enforceable obligations payable by the successor agency trust under the requirements of the Bill. The City’s position on this issue is not a position of settled law and there is considerable legal uncertainty regarding this issue. It is reasonably possible that a legal determination may be made at a later date by an appropriate judicial authority that would resolve this issue unfavorably to the City.

In accordance with the timeline set forth in the Bill (as modified by the California Supreme Court on December 29, 2011) all redevelopment agencies in the State of California were dissolved and ceased to operate as a legal entity as of February 1, 2012.

Prior to that date, the final seven months of activity of the redevelopment agency continued to be reported in the governmental funds of the City. After the date of dissolution, the assets and activities of the dissolved redevelopment agency are reported in a fiduciary fund (private-purpose trust fund) in the financial statements of the City.

The transfer of the assets and liabilities of the former redevelopment agency as of February 1, 2012 (effectively the same date as January 31, 2012) from governmental funds of the City to fiduciary funds was reported in the governmental funds as an extraordinary loss (or gain) in the governmental fund financial statements. The receipt of these assets and liabilities as of January 31, 2012 was reported in the private-purpose trust fund as an extraordinary gain (or loss).

Because of the different measurement focus of the governmental funds (*current financial resources measurement focus*) and the measurement focus of the trust funds (*economic resources measurement focus*), the extraordinary loss(gain) recognized in the governmental funds was not the same amount as the extraordinary gain (loss) that was recognized in the fiduciary fund financial statements.

The difference between the extraordinary gain recognized in the fund financial statements and the extraordinary loss recognized in the fiduciary fund financial statements is reconciled as follows:

Total extraordinary (gain)/loss reported in governmental funds – (decrease)/increase to net assets of the Successor Agency Trust Funds	\$379,143
Capital assets recorded in the government-wide financial statements – increase of net assets of the Successor Agency Trust Funds	12,472,891
Notes receivable recorded in the government-wide financial statements – increase of net assets of the Successor Agency Trust Funds	66,600
Accrued bond interest reported in the government-wide financial statements – decrease to net assets of the Successor Agency Trust Funds	(242,300)
Deferred charges reported in the government-wide financial statements – increase of net assets of the Successor Agency Trust Funds	803,096
Long-term debt reported in the government-wide financial statements – decrease to net assets of the Successor Agency Trust Funds	<u>(16,350,000)</u>
Net decrease to net assets of the Successor Agency Trust Funds as a result of initial transfers (equal to amount of extraordinary gain reported in the government-wide financial statements of the City)	<u>\$(2,870,570)</u>

CITY OF WINTERS
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2012

NOTE 16 – Successor Agency

A. Notes Receivable of the Successor Agency as of June 30, 2012 consisted of the following:

Note receivable from a mortgage loan for a home purchase: property rehabilitation and construction:		<u>Amount</u>
RDA Successor Agency Private-Purpose Trust Fund	\$	<u>66,600</u>
Total notes receivable	\$	<u>66,600</u>

B. Capital assets of the Successor Agency as of June 30, 2012 consisted of the following:

	July 1, 2011 Balance	Transfers From RDA	Additions	Deletions	June 30, 2012 Balance
Capital assets, not being depreciated:					
Land	\$ -	\$ 608,994	\$ -	\$ -	\$ 608,994
Total capital assets, not being depreciated		<u>608,994</u>			<u>608,994</u>
Capital assets, being depreciated:					
Buildings and improvements		9,392,475			9,392,475
Vehicles and equipment		5,431			5,431
Infrastructure		3,081,286			3,081,286
Total capital assets, being depreciated		<u>12,479,192</u>			<u>12,479,192</u>
Less accumulated depreciation for:					
Buildings and improvements		(328,046)	(88,629)		(416,675)
Vehicles and equipment		(5,431)			(5,431)
Infrastructure		(281,818)	(25,677)		(307,495)
Total accumulated depreciation, net		<u>(615,295)</u>	<u>(114,306)</u>		<u>(729,601)</u>
Total capital assets, net	\$ -	<u>\$ 12,472,891</u>	<u>\$ (114,306)</u>	\$ -	<u>\$ 12,358,585</u>

C. The following is a summary of changes in the Successor Agency's long-term liabilities for the fiscal year ended June 30, 2012:

	Balance at July 1, 2011	Transfers from RDA	Repayments	Balance at June 30, 2012	Due Within One Year
Tax allocation bonds payable	\$ -	\$ 16,350,000	\$ -	\$ 16,350,000	\$ 500,000
Payable to general fund		457,821		457,821	
Payable to general plan 92 fund		701,902		701,902	
Total	\$ -	<u>\$ 17,509,723</u>	\$ -	<u>\$ 17,509,723</u>	<u>\$ 500,000</u>

Governmental Activities – Tax Allocation Bonds Payable

Tax Allocation Bonds – Series 2004

On February 27, 2004, the former Redevelopment Agency issued \$7,820,000 of Tax Allocation Bonds bearing interest between 2.00% and 4.63% and payable semi-annually on March 1 and September 1. These bonds provided funds to aid in the financing of redevelopment in the project area. The Bonds are special obligations of the Successor Agency and are payable as to principal, interest and any premiums upon redemption at any time exclusively from the pledged tax revenues of the Successor Agency. The outstanding principal balance of the 2004 Series bonds at June 30, 2012, is \$5,625,000.

CITY OF WINTERS
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2012

NOTE 16 – Successor Agency

C. The following is a summary of changes in the Successor Agency’s long-term liabilities for the fiscal year ended June 30, 2012: (Continued)

The scheduled annual minimum debt service requirements at June 30, 2012, are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2013	\$ 240,000	\$ 238,179	\$ 478,179
2014	245,000	230,720	475,720
2015	155,000	224,265	379,265
2016	165,000	218,782	383,782
2017	170,000	212,749	382,749
2018-2022	955,000	954,495	1,909,495
2023-2027	1,175,000	719,731	1,894,731
2028-2032	1,465,000	419,670	1,884,670
2033-2035	1,055,000	74,891	1,129,891
Totals	<u>\$ 5,625,000</u>	<u>\$ 3,293,482</u>	<u>\$ 8,918,482</u>

Tax Allocation Bonds – Series 2007

On May 31, 2007, the former Redevelopment Agency issued \$11,470,000 of Tax Allocation Bonds bearing interest between 3.50% and 4.40% and payable semi-annually on March 1 and September 1. These bonds provided funds to aid in the financing of redevelopment in the project area. The Bonds are special obligations of the Successor Agency and are payable as to principal, interest and any premiums upon redemption at any time exclusively from the pledged tax revenues of the Successor Agency. The outstanding principal balance of the 2007 Series bonds at June 30, 2012, is \$10,725,000.

The scheduled annual minimum debt service requirements at June 30, 2012, are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2013	\$ 260,000	\$ 479,890	\$ 739,890
2014	270,000	469,260	739,260
2015	120,000	461,460	581,460
2016	120,000	456,660	576,660
2017	100,000	452,360	552,360
2018-2022	695,000	2,190,348	2,885,348
2023-2027	1,245,000	1,988,162	3,233,162
2028-2032	1,945,000	1,637,725	3,582,725
2033-2037	3,640,000	1,059,267	4,699,267
2038	2,330,000	112,338	2,442,338
Totals	<u>\$ 10,725,000</u>	<u>\$ 9,307,470</u>	<u>\$ 20,032,470</u>

CITY OF WINTERS
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2012

NOTE 17 – Proposition 1A Borrowing by the State of California

Under the provisions of Proposition 1A and as part of the 2009-10 budget package passed by the California state legislature on July 28, 2009, the State of California borrowed 8% of the amount of property tax revenue, including those property taxes associated with the in-lieu motor vehicle license fee, the triple flip in-lieu sales tax, and supplemental property tax, apportioned to cities, counties and special districts (excluding redevelopment agencies). The state is required to repay this borrowing plus interest by June 30, 2013. After repayment of this initial borrowing, the California legislature may consider only one additional borrowing within a ten-year period. The amount of this borrowing pertaining to the City was \$111,396.

As of June 30, 2012 there is a loan receivable and deferred revenue recognized on the Balance Sheet – Governmental Funds in the General Fund. On the Statement of Net Assets, the tax revenues were recognized in the fiscal year for which they were levied (fiscal year 2009-10), therefore, only the loan receivable is recognized.

NOTE 18 – Subsequent Events

In preparing the accompanying financial statements, the City management has reviewed all known events that have occurred after June 30, 2012, and through December 21, 2012, the date when this financial statement was available to be issued, for inclusion in the financial statement and footnotes.

REQUIRED SUPPLEMENTARY INFORMATION

BUDGETARY BASIS OF ACCOUNTING

The City prepares a budget for each fiscal year on or before June 30. Budgeted expenditures are enacted into law through the passage of an Appropriation Resolution. This resolution mandates the maximum authorized expenditures for the fiscal year and cannot be exceeded except by subsequent amendments to the budget by the City Council.

From the effective date of the budget, which is adopted and controlled at the department level, the amounts stated therein as proposed expenditures become appropriations to the various City departments. The legal level of control is the department. The City Council may amend the budget by resolution during the fiscal year.

Formal budgetary integration is employed as a management control device during the fiscal year for the General fund and special revenue funds. These budgets are adopted on a basis consistent with accounting principles generally accepted in the United States (USGAAP) and are consistent with the basis used for financial reporting. Accordingly, actual revenues and expenditures can be compared with related budget amounts without any reconciliation.

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**City of Winters
Required Supplementary Information
June 30, 2012**

Other Postemployment Benefits

Schedule of Funding Progress

Valuation Date	Accrued Liability (a)	Actuarial Value of Assets (b)	Unfunded Liability (Excess Assets) (a)-(b)	Funded Status (b)/(a)	Annual Covered Payroll (c)	UAAL as a % of Payroll [(a)-(b)]/(c)
6/30/2012	\$ 680,779	\$ -	\$ 680,779	0.0%	\$ 2,141,140	31.8%

CITY OF WINTERS
Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances
Budget and Actual - General Fund and Major Special Revenue Fund
For the Fiscal Year Ended June 30, 2012

	General Fund			Variance with Final Budget Positive (Negative)
	Budget Amounts		Actual	
	Original	Final		
REVENUES:				
Tax and assessments	\$ 2,816,769	\$ 2,816,769	\$ 2,776,652	\$ (40,117)
Licenses, fees, and permits	136,674	136,674	154,966	18,292
Use of money and property	48,500	48,500	52,344	3,844
Charges for services	286,698	286,698	337,482	50,784
Other revenue	17,957	17,957	646,244	628,287
TOTAL REVENUES	3,306,598	3,306,598	3,967,688	661,090
EXPENDITURES:				
Current:				
General government	249,098	233,505	234,085	(580)
Public safety	2,616,776	2,655,147	2,649,757	5,390
Public works	176,178	179,516	171,813	7,703
Community development	350,574	419,666	491,843	(72,177)
Parks and recreation	163,072	176,217	188,432	(12,215)
Debt service:				
Principal payments				
Interest and other charges				
Capital outlay			9,376	(9,376)
TOTAL EXPENDITURES	3,555,698	3,664,051	3,745,306	(81,255)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(249,100)	(357,453)	222,382	579,835
OTHER FINANCING SOURCES (USES):				
Transfers in	5,000	5,000	25,791	20,791
Transfers out	(41,557)	(50,783)	(114,318)	(63,535)
TOTAL OTHER FINANCING SOURCES (USES)	(36,557)	(45,783)	(88,527)	(42,744)
NET CHANGE IN FUND BALANCES BEFORE EXTRAORDINARY ITEM	(285,657)	(403,236)	133,855	537,091
EXTRAORDINARY ITEM				
Loss on transfer of assets and liabilities to RDA successor trust fund				
NET CHANGE IN FUND BALANCES	(285,657)	(403,236)	133,855	537,091
FUND BALANCES, JULY 1, 2011	2,429,336	2,429,336	2,429,336	
FUND BALANCES, JUNE 30, 2012	\$ 2,143,679	\$ 2,026,100	\$ 2,563,191	\$ 537,091

Housing Set-Aside Special Revenue Fund

Budget Amounts		Actual	Variance with Final Budget Positive (Negative)
Original	Final		
\$ 346,234	\$ 346,234	\$ 168,835	\$ (177,399)
4,125	4,125	2,183	(1,942)
<u>350,359</u>	<u>350,359</u>	<u>171,018</u>	<u>(179,341)</u>
544,101	552,901	182,585	370,316
90,000	90,000	90,000	
193,894	193,894	97,594	96,300
<u>827,995</u>	<u>836,795</u>	<u>370,179</u>	<u>466,616</u>
<u>(477,636)</u>	<u>(486,436)</u>	<u>(199,161)</u>	<u>287,275</u>
<u>(477,636)</u>	<u>(486,436)</u>	<u>(199,161)</u>	<u>287,275</u>
		<u>(1,145,987)</u>	<u>(1,145,987)</u>
<u>(477,636)</u>	<u>(486,436)</u>	<u>(1,345,148)</u>	<u>(858,712)</u>
<u>1,345,148</u>	<u>1,345,148</u>	<u>1,345,148</u>	
<u>\$ 867,512</u>	<u>\$ 858,712</u>	<u>\$ -</u>	<u>\$ (858,712)</u>

OTHER SUPPLEMENTAL INFORMATION

CITY OF WINTERS
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual - Major Capital Projects Fund
Community Development Fund
For the Fiscal Year Ended June 30, 2012

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
REVENUES:			
Tax and assessments	\$ 1,384,937	\$ 675,341	\$ (709,596)
Use of money and property	32,700	2,373	(30,327)
TOTAL REVENUES	<u>1,417,637</u>	<u>677,714</u>	<u>(739,923)</u>
EXPENDITURES:			
Current:			
Community development	439,320	164,468	274,852
Pass-through agreements	344,090	129,984	214,106
Debt service:			
Principal payments	395,000	395,000	
Interest and other charges	554,813	273,939	280,874
Capital outlay	732,598	867,450	(134,852)
TOTAL EXPENDITURES	<u>2,465,821</u>	<u>1,830,841</u>	<u>634,980</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(1,048,184)</u>	<u>(1,153,127)</u>	<u>(104,943)</u>
OTHER FINANCING SOURCES (USES):			
Transfers in	30,663	31,918	1,255
TOTAL OTHER FINANCING SOURCES (USES)	<u>30,663</u>	<u>31,918</u>	<u>1,255</u>
NET CHANGES IN FUND BALANCE BEFORE EXTRAORDINARY ITEM	(1,017,521)	(1,121,209)	(103,688)
EXTRAORDINARY ITEM			
Gain on transfer of assets and liabilities to RDA successor trust fund		612,653	612,653
NET CHANGES IN FUND BALANCE	(1,017,521)	(508,556)	508,965
FUND BALANCE, JULY 1, 2011	508,556	508,556	
FUND BALANCE, JUNE 30, 2012	<u>\$ (508,965)</u>	<u>\$ -</u>	<u>\$ 508,965</u>

CITY OF WINTERS

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular programs.

City Wide Assessment Fund – This fund is used to account for assessments on property that are specifically restricted to the maintenance of City parks and street lighting.

Flood Assessment District Fund – This fund is used to account for donations used to assess the effects of flooding on the City.

Gas Tax Fund – This fund is used to account for the City's share of motor fuel tax revenues that are legally restricted to the maintenance of streets and roads within the City's boundaries.

First Time Homebuyers Fund – This fund is used to account for contributions for first time homebuyer programs donated by developers as a condition of development agreements.

STIP-TE Grant Fund – This fund is used to account for grant funds used for improvements at the intersection of Main and First Street.

Traffic Safety Fund – This fund is used to account for parking violation revenues and the expenditures that are legally restricted to the enforcement of parking codes.

Asset Forfeiture Fund – This fund is used to account for revenues related to the sale of seized assets from illegal activities. These expenditures are legally restricted for the payment of the City's share of the YONET organization's administrative cost.

Afterschool Program Fund – This fund is used to account for the revenues received from the State of California to provide after school programs in 3 schools within the Winters Joint Unified School District. Expenditures are restricted for use only for providing instruction and enrichment activities afterschool for the youth of the School District.

Vehicle Theft Deterrent Fund – This fund is used to account for revenues and expenditures to deter automobile theft throughout Yolo County.

Transportation Development Act Fund – This fund is used to account for the City's share of revenues and expenditures related to providing public transportation to the citizens of the City of Winters. These funds are received from the Sacramento Area Council of Governments per the Transportation Development Act.

Fire Prevention Grant Fund – This fund is used to account for funding received to educate and prevent fires. These funds are required to be accounted for separately.

Fire Prevention Grant Fund – This fund is used to account for funding received to educate and prevent fires. These funds are required to be accounted for separately.

CITY OF WINTERS

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds (Continued)

Grant Related Funds:

First 5 Grant Fund – This fund is used to account for a grant from First 5 Yolo Children and Families for a Spanish-immersion pre-kindergarten development program. This program provides a pre-kindergarten development program for students that do not have access to preschool services in Winters because of cost or because they are on a waiting list.

State COPS 1913 Fund – This fund is used to account for grant funds received by the State of California to support front line police services. These funds are legally restricted to be used to supplement current public safety funding.

Realignment Fund – This fund is used to account for AB109 funding.

Prop 84 Park Fund – This fund is used to account for a grant for the development of a park adjacent to Orchard Village Apartment complex.

Beverage Recycling Grant Fund – This fund is used to account for funds received from the State of California under the Beverage Container Recycling Act. Revenues may be expended for the purchase of recycling materials.

Dry Slough Fund – This fund is used to account for the replacement of the bridge over Dry Slough Creek.

North Putah Creek Fund – This fund is used to account for federal funds to be used for the construction of an access trail for elderberry mitigation along a ¾ mile stretch of the north bank of Putah Creek. The multi-use, paved trail is fully ADA accessible and the project budget also includes plantings and maintenance. An add/alternative to the project could include a second pedestrian bridge at the east end of Putah Creek near Interstate 505.

EECBG Grant Fund – This fund is used to account for grant funds used for the HVAC replacement at City Hall.

Community Design Pedestrian Grant Fund – This fund is used to account for grant funds used to design pedestrian access along Grant Avenue.

Communication Tower Grant Fund – This fund is used to account for grant funds used for the installation of a 140' communication tower at the new police and fire station.

Homeland Security Grant Fund – This fund is used to account for grant funds used to purchase equipment for the Police Department.

Green House Gas Verification Fund – This fund is used to account for grant funds used to monitor Green House gas emissions.

CITY OF WINTERS

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds (Continued)

CDBG Park Grant Fund – This fund is used to account for a second grant for the development of a park adjacent to Orchard Village Apartment complex.

STBG 96-1043 Fund – This fund is used to account for funds expended for public works projects and housing rehabilitation loans made available through Block Grant Funds from the State of California. These funds are required to be accounted for separately.

HOME 98-347 Fund – This fund is used to account for the housing rehabilitation loans that the City of Winters made available to the citizens of the City of Winters utilizing Block Grant Funds from the State of California. These funds are required to be accounted for separately.

EDBG 99-688 Fund – This fund is used to account for small business assistance loans made available through Economic Development Block Grant funds for the rehabilitation of the Buckhorn Café. These funds are required to be accounted for separately.

EDBG 96-405 Fund – This fund is used to account for small business assistance loans made available through Economic Development Block Grant funds for the rehabilitation of the empty Cradwick Building for use as business suites. These funds are required to be accounted for separately.

Revolving Loan Funds:

Housing Rehabilitation RLF Fund – This fund is used to account for 40% of loan repayments on the housing rehabilitation grants. These funds are restricted to be spent for first time homebuyer assistance per the Program Income Use Policy of the City of Winters.

HOME Program RLF Fund – This fund is used to account for HOME Program loan repayments. These funds are restricted to be spent for housing rehabilitation per the Program Income Use Policy of the City of Winters.

First Time Homebuyer RLF Fund – This fund is used to account for 60% of loan repayments on the housing rehabilitation grants. These funds are restricted to be spent for first time homebuyer assistance per the Program Income Use Policy of the City of Winters.

Small Business RLF Fund – This fund is used to account for the loan repayments on Economic Development Block Grants. These funds are restricted for the use of small business assistance per the Program Income Use Policy of the City of Winters.

**CITY OF WINTERS
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2012**

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
ASSETS:				
Cash and investments	\$1,268,135	\$ 55,918	\$4,554,820	\$ 5,878,873
Receivables:				
Accounts receivable	171,264			171,264
Interest receivable	1,035	50	4,044	5,129
Notes receivable	1,333,911		16,800	1,350,711
Due from other funds	29,070			29,070
Receivable due from successor agency trust fund			701,902	701,902
Advance to other funds			125,000	125,000
	\$2,803,415	\$ 55,968	\$5,402,566	\$ 8,261,949
LIABILITIES AND FUND BALANCES				
LIABILITIES:				
Accounts payable	\$ 140,082	\$ -	304,617	\$ 444,699
Deposits payable			9,589	9,589
Deferred revenue	1,333,911		16,800	1,350,711
Due to other funds	317,431		906,700	1,224,131
Advances from other funds			125,000	125,000
	1,791,424	-	1,362,706	3,154,130
FUND BALANCES:				
Restricted	1,410,042		3,138,209	4,548,251
Committed			1,025,359	1,025,359
Assigned		55,968		55,968
Unassigned	(398,051)		(123,708)	(521,759)
	1,011,991	55,968	4,039,860	5,107,819
TOTAL LIABILITIES AND FUND BALANCES	\$2,803,415	\$ 55,968	\$5,402,566	\$ 8,261,949

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CITY OF WINTERS
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Governmental Funds
For the Fiscal Year Ended June 30, 2012

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
REVENUES:				
Taxes and assessments	\$ 393,069	\$ -	\$ -	\$ 393,069
Fines and forfeitures	21,059			21,059
Licenses, fees, and permits			6,370	6,370
Program income	27,805		726	28,531
Use of money and property	30,809	10,658	18,387	59,854
Intergovernmental revenue	1,188,508			1,188,508
Other revenue	305,849			305,849
TOTAL REVENUES	1,967,099	10,658	25,483	2,003,240
EXPENDITURES:				
Current:				
General government			769	769
Public safety	100,921		20,481	121,402
Public works	3,620			3,620
Community development	90,382	2,122		92,504
Parks and recreation	419,765		9,198	428,963
Streets and highways	257,060			257,060
Capital outlay	1,269,428		967,578	2,237,006
TOTAL EXPENDITURES	2,141,176	2,122	998,026	3,141,324
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(174,077)	8,536	(972,543)	(1,138,084)
OTHER FINANCING SOURCES (USES):				
Transfers in	151,430			151,430
Transfers out	(62,124)	(31,917)	(780)	(94,821)
TOTAL OTHER FINANCING SOURCES (USES)	89,306	(31,917)	(780)	56,609
NET CHANGES IN FUND BALANCES BEFORE EXTRAORDINARY ITEM	(84,771)	(23,381)	(973,323)	(1,081,475)
EXTRAORDINARY ITEM				
Loss on transfer of assets and liabilities to RDA successor trust fund		(991,796)		(991,796)
NET CHANGES IN FUND BALANCES	(84,771)	(1,015,177)	(973,323)	(2,073,271)
FUND BALANCES, JULY 1, 2011	1,096,762	1,071,145	5,013,183	7,181,090
FUND BALANCES, JUNE 30, 2012	\$ 1,011,991	\$ 55,968	\$ 4,039,860	\$ 5,107,819

CITY OF WINTERS
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2012

	<u>City Wide Assessment Fund</u>	<u>Flood Assessment Fund</u>	<u>Gas Tax Fund</u>	<u>First Time Homebuyers Fund</u>
ASSETS:				
Cash and investments	\$ -	\$ 3,812	\$ 189,891	\$ 84,078
Receivables:				
Accounts receivable	9,163		21,566	
Interest receivable		3	126	75
Notes receivable				
Due from other funds				
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL ASSETS	<u>\$ 9,163</u>	<u>\$ 3,815</u>	<u>\$ 211,583</u>	<u>\$ 84,153</u>
LIABILITIES AND FUND BALANCE				
LIABILITIES:				
Accounts payable	\$ 11,944	\$ -	\$ -	\$ -
Deferred revenue				
Due to other funds	14			
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL LIABILITIES	<u>11,958</u>	<hr/>	<hr/>	<hr/>
FUND BALANCES:				
Restricted		3,815	211,583	84,153
Unassigned	(2,795)			
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUND BALANCES (DEFICITS)	<u>(2,795)</u>	<u>3,815</u>	<u>211,583</u>	<u>84,153</u>
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 9,163</u>	<u>\$ 3,815</u>	<u>\$ 211,583</u>	<u>\$ 84,153</u>

STIP-TE Grant Fund	Traffic Safety Fund	Asset Forfeiture Fund	Afterschool Program Fund	Vehicle Theft Deterrent Fund
\$ -	\$ 223,854	\$ 14,299	\$ 126,220	\$ 48,591
	8,089			
	199	13	2	43
\$ -	\$ 232,142	\$ 14,312	\$ 126,222	\$ 48,634
\$ -	\$ -	\$ -	\$ 1,480	\$ -
			1,480	
	232,142	14,312	124,742	48,634
	232,142	14,312	124,742	48,634
\$ -	\$ 232,142	\$ 14,312	\$ 126,222	\$ 48,634

(Continued)

CITY OF WINTERS
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2012
(Continued)

	Transportation Development Act Fund	Fire Prevention Fund	Grant- related Funds
ASSETS			
Cash and investments	\$ 47,495	\$ 1,056	\$ 30,476
Receivables:			
Accounts receivable	118,767		13,679
Interest receivable		1	130
Notes receivable			541,192
Due from other funds			
TOTAL ASSETS	\$ 166,262	\$ 1,057	\$ 585,477
LIABILITIES AND FUND BALANCE			
LIABILITIES:			
Accounts payable	\$ 35,140	\$ -	\$ 91,518
Deferred revenue			541,192
Due to other funds			317,417
TOTAL LIABILITIES	35,140		950,127
FUND BALANCES:			
Restricted	131,122	1,057	30,606
Unassigned			(395,256)
TOTAL FUND BALANCES (DEFICITS)	131,122	1,057	(364,650)
TOTAL LIABILITIES AND FUND BALANCES	\$ 166,262	\$ 1,057	\$ 585,477

<u>Revolving Loan Funds</u>	<u>Totals</u>
\$ 498,363	\$ 1,268,135
	171,264
443	1,035
792,719	1,333,911
29,070	29,070
<u>\$ 1,320,595</u>	<u>\$ 2,803,415</u>
\$ -	\$ 140,082
792,719	1,333,911
	317,431
<u>792,719</u>	<u>1,791,424</u>
527,876	1,410,042
	(398,051)
<u>527,876</u>	<u>1,011,991</u>
<u>\$ 1,320,595</u>	<u>\$ 2,803,415</u>

CITY OF WINTERS
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Fiscal Year Ended June 30, 2012

	City Wide Assessment Fund	Flood Assessment Fund	Gas Tax Fund	First Time Homebuyers Fund
REVENUES:				
Taxes and assessments	\$ 188,776	\$ -	\$ 204,293	\$ -
Fines and forfeitures				
Program income				
Use of money and property		14	502	318
Intergovernmental revenues				
Other revenue				
TOTAL REVENUES	188,776	14	204,795	318
EXPENDITURES:				
Current:				
Public safety				
Public works				
Community development				
Parks and recreation	276,862			
Streets and highways			131,104	
Capital outlay				
TOTAL EXPENDITURES	276,862		131,104	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(88,086)	14	73,691	318
OTHER FINANCING SOURCES (USES):				
Transfers in	87,128			
Transfers out				
TOTAL OTHER FINANCING SOURCES (USES)	87,128			
NET CHANGE IN FUND BALANCES	(958)	14	73,691	318
FUND BALANCES (DEFICITS), JULY 1, 2011	(1,837)	3,801	137,892	83,835
FUND BALANCES (DEFICITS), JUNE 30, 2012	\$ (2,795)	\$ 3,815	\$ 211,583	\$ 84,153

STIP-TE Grant Fund	Traffic Safety Fund	Asset Forfeiture Fund	Afterschool Program Fund	Vehicle Theft Deterrent Fund
\$ -	\$ - 21,059	\$ -	\$ -	\$ -
451,093	827	53 92	607 149,736 5,849	184
451,093	21,886	145	156,192	184
	8,249		139,438	
470,941				
470,941	8,249		139,438	
(19,848)	13,637	145	16,754	184
23,970			(4,984)	
23,970			(4,984)	
4,122	13,637	145	11,770	184
(4,122)	218,505	14,167	112,972	48,450
\$ -	\$ 232,142	\$ 14,312	\$ 124,742	\$ 48,634

(Continued)

CITY OF WINTERS
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Fiscal Year Ended June 30, 2012
(Continued)

	Transportation Development Act Fund	Fire Prevention Fund	Grant- related Funds
REVENUES:			
Taxes and assessments	\$ -	\$ -	\$ -
Fines and forfeitures			
Program income			18,605
Use of money and property	283	4	14,813
Intergovernmental revenues	294,191		293,396
Other revenue			
TOTAL REVENUES	294,474	4	326,814
EXPENDITURES:			
Current:			
Public safety		96	92,576
Public works			3,620
Community development			14,302
Parks and recreation			3,465
Streets and highways	124,510		1,446
Capital outlay	435,422		363,065
TOTAL EXPENDITURES	559,932	96	478,474
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(265,458)	(92)	(151,660)
OTHER FINANCING SOURCES (USES):			
Transfers in			7,163
Transfers out	(23,970)		(33,170)
TOTAL OTHER FINANCING SOURCES (USES)	(23,970)		(26,007)
NET CHANGE IN FUND BALANCES	(289,428)	(92)	(177,667)
FUND BALANCES (DEFICITS), JULY 1, 2011	420,550	1,149	(186,983)
FUND BALANCES (DEFICITS), JUNE 30, 2012	\$ 131,122	\$ 1,057	\$ (364,650)

<u>Revolving Loan Funds</u>	<u>Totals</u>
\$ -	\$ 393,069
	21,059
9,200	27,805
13,204	30,809
	1,188,508
<u>300,000</u>	<u>305,849</u>
<u>322,404</u>	<u>1,967,099</u>
	100,921
	3,620
76,080	90,382
	419,765
	257,060
	<u>1,269,428</u>
<u>76,080</u>	<u>2,141,176</u>
<u>246,324</u>	<u>(174,077)</u>
33,169	151,430
	(62,124)
<u>33,169</u>	<u>89,306</u>
279,493	(84,771)
<u>248,383</u>	<u>1,096,762</u>
<u>\$ 527,876</u>	<u>\$ 1,011,991</u>

CITY OF WINTERS
Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances
Budget and Actual - Nonmajor Special Revenue Funds
For the Fiscal Year Ended June 30, 2012

	<u>City Wide Assessment Fund</u>		
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
REVENUES:			
Tax and assessments	\$ 195,278	\$ 188,776	\$ (6,502)
Fines and forfeitures			
Program income			
Use of money and property			
Intergovernmental revenues			
Other revenue			
TOTAL REVENUES	<u>195,278</u>	<u>188,776</u>	<u>(6,502)</u>
EXPENDITURES:			
Current:			
Public safety			
Public works			
Community development			
Parks and recreation	246,800	276,862	(30,062)
Streets and highways			
Capital outlay			
TOTAL EXPENDITURES	<u>246,800</u>	<u>276,862</u>	<u>(30,062)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(51,522)</u>	<u>(88,086)</u>	<u>(36,564)</u>
OTHER FINANCING SOURCES (USES):			
Transfers in	41,057	87,128	46,071
Transfers out			
TOTAL OTHER FINANCING SOURCES (USES)	<u>41,057</u>	<u>87,128</u>	<u>46,071</u>
NET CHANGE IN FUND BALANCES	(10,465)	(958)	9,507
FUND BALANCES (DEFICITS), JULY 1, 2011	<u>(1,837)</u>	<u>(1,837)</u>	
FUND BALANCES (DEFICITS), JUNE 30, 2012	<u>\$ (12,302)</u>	<u>\$ (2,795)</u>	<u>\$ 9,507</u>

Flood Assessment Fund			Gas Tax Fund		
Final Budget	Actual	Variance with Final Budget Positive (Negative)	Final Budget	Actual	Variance with Final Budget Positive (Negative)
\$ -	\$ -	\$ -	\$ 119,383	\$ 204,293	\$ 84,910
416	14	(402)		502	502
416	14	(402)	119,383	204,795	85,412
			119,335	131,104	(11,769)
			119,335	131,104	(11,769)
416	14	(402)	48	73,691	73,643
416	14	(402)	48	73,691	73,643
3,801	3,801		137,892	137,892	
\$ 4,217	\$ 3,815	\$ (402)	\$ 137,940	\$ 211,583	\$ 73,643

(Continued)

CITY OF WINTERS
Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances
Budget and Actual - Nonmajor Special Revenue Funds
For the Fiscal Year Ended June 30, 2012
(Continued)

	STIP-TE Grant Fund		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES:			
Tax and assessments	\$ -	\$ -	\$ -
Fines and forfeitures			
Program income			
Use of money and property			
Intergovernmental revenues		451,093	451,093
Other revenue			
TOTAL REVENUES		451,093	451,093
EXPENDITURES:			
Current:			
Public safety			
Public works			
Community development			
Parks and recreation			
Streets and highways			
Capital outlay	495,000	470,941	24,059
TOTAL EXPENDITURES	495,000	470,941	24,059
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(495,000)	(19,848)	475,152
OTHER FINANCING SOURCES (USES):			
Transfers in		23,970	23,970
Transfers out			
TOTAL OTHER FINANCING SOURCES (USES)		23,970	23,970
NET CHANGE IN FUND BALANCES	(495,000)	4,122	499,122
FUND BALANCES (DEFICITS), JULY 1, 2011	(4,122)	(4,122)	
FUND BALANCES (DEFICITS), JUNE 30, 2012	\$ (499,122)	\$ -	\$ 499,122

Traffic Safety Fund			Asset Forfeiture Fund		
Final Budget	Actual	Variance with Final Budget Positive (Negative)	Final Budget	Actual	Variance with Final Budget Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6,000	21,059				
4,500	827	(3,673)	300	53	(247)
				92	92
10,500	21,886	(3,673)	300	145	(155)
	8,249	8,249			
	8,249	8,249			
10,500	13,637	4,576	300	145	(155)
10,500	13,637	4,576	300	145	(155)
218,505	218,505		14,167	14,167	
\$ 229,005	\$ 232,142	\$ 4,576	\$ 14,467	\$ 14,312	\$ (155)

(Continued)

CITY OF WINTERS
Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances
Budget and Actual - Nonmajor Special Revenue Funds
For the Fiscal Year Ended June 30, 2012
(Continued)

	<u>Afterschool Program Fund</u>		
	<u>Final</u>		<u>Variance with</u>
	<u>Budget</u>	<u>Actual</u>	<u>Final Budget</u>
			<u>Positive</u>
			<u>(Negative)</u>
REVENUES:			
Tax and assessments	\$ -	\$ -	\$ -
Fines and forfeitures			
Program income			
Use of money and property		607	607
Intergovernmental revenues		149,736	149,736
Other revenue		5,849	5,849
TOTAL REVENUES		<u>156,192</u>	<u>156,192</u>
EXPENDITURES:			
Current:			
Public safety			
Public works			
Community development			
Parks and recreation	143,751	139,438	4,313
Streets and highways			
Capital outlay			
TOTAL EXPENDITURES	<u>143,751</u>	<u>139,438</u>	<u>4,313</u>
EXCESS (DEFICIENCY) OF REVENUES			
OVER EXPENDITURES	<u>(143,751)</u>	<u>16,754</u>	<u>160,505</u>
OTHER FINANCING SOURCES (USES):			
Transfers in			
Transfers out		(4,984)	(4,984)
TOTAL OTHER FINANCING SOURCES (USES)		<u>(4,984)</u>	<u>(4,984)</u>
NET CHANGE IN FUND BALANCES	(143,751)	11,770	155,521
FUND BALANCES (DEFICITS), JULY 1, 2011	<u>112,972</u>	<u>112,972</u>	
FUND BALANCES (DEFICITS), JUNE 30, 2012	<u>\$ (30,779)</u>	<u>\$ 124,742</u>	<u>\$ 155,521</u>

Vehicle Theft Deterrent Fund			Transportation Development Act Fund		
Final Budget	Actual	Variance with Final Budget Positive (Negative)	Final Budget	Actual	Variance with Final Budget Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
250	184	(66)	217,341	283	283
				294,191	76,850
250	184	(66)	217,341	294,474	77,133
			135,752	124,510	11,242
			292,788	435,422	(142,634)
			428,540	559,932	(131,392)
250	184	(66)	(211,199)	(265,458)	(54,259)
				(23,970)	(23,970)
				(23,970)	(23,970)
250	184	(66)	(211,199)	(289,428)	(78,229)
48,450	48,450		420,550	420,550	
\$ 48,700	\$ 48,634	\$ (66)	\$ 209,351	\$ 131,122	\$ (78,229)

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CITY OF WINTERS
Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances
Budget and Actual - Nonmajor Special Revenue Funds
For the Fiscal Year Ended June 30, 2012
(Continued)

	Fire Prevention Fund		Variance with Final Budget Positive (Negative)
	Final Budget	Actual	
REVENUES:			
Tax and assessments	\$ -	\$ -	\$ -
Fines and forfeitures			
Program income			
Use of money and property		4	4
Intergovernmental revenues			
Other revenue			
TOTAL REVENUES		4	4
EXPENDITURES:			
Current:			
Public safety	750	96	654
Public works			
Community development			
Parks and recreation			
Streets and highways			
Capital outlay			
TOTAL EXPENDITURES	750	96	654
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(750)	(92)	658
OTHER FINANCING SOURCES (USES):			
Transfers in			
Transfers out			
TOTAL OTHER FINANCING SOURCES (USES)			
NET CHANGE IN FUND BALANCES	(750)	(92)	658
FUND BALANCES (DEFICITS), JULY 1, 2011	1,149	1,149	
FUND BALANCES (DEFICITS), JUNE 30, 2012	\$ 399	\$ 1,057	\$ 658

CITY OF WINTERS
Combining Balance Sheet
Nonmajor Grant-Related Special Revenue Funds
June 30, 2012

	First 5 Grant Fund	State COPS 1913 Fund	Realignment Fund	Prop 84 Park Fund
ASSETS				
Cash and investments	\$ -	\$ -	\$ 2,227	\$ -
Accounts receivable				
Interest receivable			2	
Notes receivable				
TOTAL ASSETS	\$ -	\$ -	\$ 2,229	\$ -
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ 2,707
Deferred revenue				
Due to other funds		52,760		8,308
TOTAL LIABILITIES		52,760		11,015
FUND BALANCES (DEFICIT)				
Restricted			2,229	
Unassigned		(52,760)		(11,015)
TOTAL FUND BALANCES (DEFICITS)		(52,760)	2,229	(11,015)
TOTAL LIABILITIES AND FUND BALANCES	\$ -	\$ -	\$ 2,229	\$ -

Beverage Recycling Fund	Dry Slough Fund	North Putah Creek Fund	EECBG Grant Fund	Community Design Pedestrian Grant Fund	Communication Tower Grant Fund	Homeland Security Grant Fund
\$ 28,249	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
128		11,579	2,100			
<u>\$ 28,377</u>	<u>\$ -</u>	<u>\$ 11,579</u>	<u>\$ 2,100</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ 71,934	\$ 14,302	\$ 2,575	\$ -	\$ -
	1,446	208,980	2,100	14,492		
	1,446	280,914	16,402	17,067		
28,377	(1,446)	(269,335)	(14,302)	(17,067)		
<u>28,377</u>	<u>(1,446)</u>	<u>(269,335)</u>	<u>(14,302)</u>	<u>(17,067)</u>		
<u>\$ 28,377</u>	<u>\$ -</u>	<u>\$ 11,579</u>	<u>\$ 2,100</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(Continued)

CITY OF WINTERS
Combining Balance Sheet
Nonmajor Grant-Related Special Revenue Funds
June 30, 2012
(Continued)

	Green House Gas Verification Fund	CDBG Park Grant Fund	Block Grants	
			STBG 96-1043 Fund	HOME 98-347 Fund
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Accounts receivable				
Interest receivable				
Notes receivable				127,146
TOTAL ASSETS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 127,146</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Deferred revenue				127,146
Due to other funds		261	29,070	
TOTAL LIABILITIES		<u>261</u>	<u>29,070</u>	<u>127,146</u>
FUND BALANCES (DEFICIT)				
Restricted				
Unassigned		(261)	(29,070)	
TOTAL FUND BALANCES (DEFICITS)		<u>(261)</u>	<u>(29,070)</u>	
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 127,146</u>

Block Grants

<u>EDBG 99-688</u> <u>Fund</u>	<u>EDBG 96-405</u> <u>Fund</u>	<u>Totals</u>
\$ -	\$ -	\$ 30,476
		13,679
		130
<u>148,657</u>	<u>265,389</u>	<u>541,192</u>
<u>\$ 148,657</u>	<u>\$ 265,389</u>	<u>\$ 585,477</u>
\$ -	\$ -	\$ 91,518
148,657	265,389	541,192
		<u>317,417</u>
<u>148,657</u>	<u>265,389</u>	<u>950,127</u>
		30,606
		<u>(395,256)</u>
		<u>(364,650)</u>
<u>\$ 148,657</u>	<u>\$ 265,389</u>	<u>\$ 585,477</u>

CITY OF WINTERS
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Grant-Related Special Revenue Funds
For the Fiscal Year Ended June 30, 2012

	First 5 Grant Fund	State COPS 1913 Fund	Realignment Fund	Prop 84 Park Fund
REVENUES:				
Program income	\$ -	\$ -	\$ -	\$ -
Use of money and property			7	
Intergovernmental revenues		116,819	7,500	
TOTAL REVENUES		116,819	7,507	
EXPENDITURES:				
Current:				
Public safety		87,298	5,278	
Public works				
Community development				
Parks and recreation	285			
Streets and highways				
Capital outlay				11,015
TOTAL EXPENDITURES	285	87,298	5,278	11,015
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(285)	29,521	2,229	(11,015)
OTHER FINANCING SOURCES (USES):				
Transfers in	6,232			
Transfers out				
TOTAL OTHER FINANCING SOURCES (USES)	6,232			
NET CHANGE IN FUND BALANCES	5,947	29,521	2,229	(11,015)
FUND BALANCES (DEFICIT), JULY 1, 2011	(5,947)	(82,281)		
FUND BALANCES (DEFICIT), JUNE 30, 2012	\$ -	\$ (52,760)	\$ 2,229	\$ (11,015)

Beverage Recycling Fund	Dry Slough Fund	North Putah Creek Fund	EECBG Grant Fund	Community Design Pedestrian Grant Fund	Communication Tower Grant Fund	Homeland Security Grant Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96		145				
10,000		11,579		84,834	49,814	6,350
10,096		11,724		84,834	49,814	6,350
			14,302			
2,919	1,446	254,265		97,785		
2,919	1,446	254,265	14,302	97,785		
7,177	(1,446)	(242,541)	(14,302)	(12,951)	49,814	6,350
					781	150
					781	150
7,177	(1,446)	(242,541)	(14,302)	(12,951)	50,595	6,500
21,200		(26,794)		(4,116)	(50,595)	(6,500)
\$ 28,377	\$ (1,446)	\$ (269,335)	\$ (14,302)	\$ (17,067)	\$ -	\$ -

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CITY OF WINTERS
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Grant-Related Special Revenue Funds
For the Fiscal Year Ended June 30, 2012
(Continued)

	Green House Gas Verification Fund	CDBG Park Grant Fund	Block Grants				Totals
			STBG 96-1043 Fund	HOME 98-347 Fund	EDBG 99-688 Fund	EDBG 96-405 Fund	
REVENUES:							
Program income	\$ -	\$ -	\$ 4,967	\$ -	\$ 9,684	\$ 3,954	\$ 18,605
Use of money and property			48		8,541	5,976	14,813
Intergovernmental revenues	6,500						293,396
TOTAL REVENUES	6,500		5,015		18,225	9,930	326,814
EXPENDITURES:							
Current:							
Public safety							92,576
Public works	3,620						3,620
Community development							14,302
Parks and recreation		261					3,465
Streets and highways							1,446
Capital outlay							363,065
TOTAL EXPENDITURES	3,620	261					478,474
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,880	(261)	5,015		18,225	9,930	(151,660)
OTHER FINANCING SOURCES (USES):							
Transfers in							7,163
Transfers out			(5,015)		(18,225)	(9,930)	(33,170)
TOTAL OTHER FINANCING SOURCES (USES)			(5,015)		(18,225)	(9,930)	(26,007)
NET CHANGE IN FUND BALANCES	2,880	(261)					(177,667)
FUND BALANCES (DEFICIT), JULY 1, 2011	(2,880)		(29,070)				(186,983)
FUND BALANCES (DEFICIT), JUNE 30, 2012	\$ -	\$ (261)	\$ (29,070)	\$ -	\$ -	\$ -	\$ (364,650)

CITY OF WINTERS
Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances
Budget and Actual - Nonmajor Grants Special Revenue Funds
For the Fiscal Year Ended June 30, 2012

	<u>State COPS 1913 Fund</u>		
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
REVENUES:			
Program income	\$ -	\$ -	\$ -
Use of money and property			
Intergovernmental revenues	100,000	116,819	16,819
Other revenue			
TOTAL REVENUES	<u>100,000</u>	<u>116,819</u>	<u>16,819</u>
EXPENDITURES:			
Current:			
Public safety	88,909	87,298	1,611
Community development			
Parks and recreation			
Capital outlay			
TOTAL EXPENDITURES	<u>88,909</u>	<u>87,298</u>	<u>1,611</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>11,091</u>	<u>29,521</u>	<u>18,430</u>
OTHER FINANCING SOURCES (USES):			
Transfers in			
Transfers out			
TOTAL OTHER FINANCING SOURCES (USES)			
NET CHANGE IN FUND BALANCES	11,091	29,521	18,430
FUND BALANCES (DEFICITS), JULY 1, 2011	<u>(82,281)</u>	<u>(82,281)</u>	
FUND BALANCES (DEFICITS), JUNE 30, 2012	<u>\$ (71,190)</u>	<u>\$ (52,760)</u>	<u>\$ 18,430</u>

Beverage Recycling Fund			North Putah Creek Fund		
Final Budget	Actual	Variance with Final Budget Positive (Negative)	Final Budget	Actual	Variance with Final Budget Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50	96	46		145	145
5,000	10,000	5,000		11,579	11,579
<u>5,050</u>	<u>10,096</u>	<u>5,046</u>		<u>11,724</u>	<u>11,724</u>
5,000	2,919	2,081	76,904	254,265	(177,361)
5,000	2,919	2,081	76,904	254,265	(177,361)
50	7,177	7,127	(76,904)	(242,541)	(165,637)
50	7,177	7,127	(76,904)	(242,541)	(165,637)
21,200	21,200		(26,794)	(26,794)	
<u>\$ 21,250</u>	<u>\$ 28,377</u>	<u>\$ 7,127</u>	<u>\$ (103,698)</u>	<u>\$ (269,335)</u>	<u>\$ (165,637)</u>

(Continued)

CITY OF WINTERS
Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances
Budget and Actual - Nonmajor Grants Special Revenue Funds
For the Fiscal Year Ended June 30, 2012
(Continued)

	Block Grant - STBG 96-1043		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES:			
Program income	\$ 8,304	\$ 4,967	\$ (3,337)
Use of money and property	420	48	(372)
Intergovernmental revenues			
Other revenue			
TOTAL REVENUES	8,724	5,015	(3,709)
EXPENDITURES:			
Current:			
Public safety			
Community development			
Parks and recreation			
Capital outlay			
TOTAL EXPENDITURES			
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	8,724	5,015	(3,709)
OTHER FINANCING SOURCES (USES):			
Transfers in			
Transfers out	(8,724)	(5,015)	3,709
TOTAL OTHER FINANCING SOURCES (USES)	(8,724)	(5,015)	3,709
NET CHANGE IN FUND BALANCES			
FUND BALANCES (DEFICITS), JULY 1, 2011	(29,070)	(29,070)	
FUND BALANCES (DEFICITS), JUNE 30, 2012	\$ (29,070)	\$ (29,070)	\$ -

Block Grant - EDBG 99-688

Final Budget	Actual	Variance with Final Budget Positive (Negative)
\$ 8,234	\$ 9,684	\$ 1,450
7,934	8,541	607
<hr/>	<hr/>	<hr/>
16,168	18,225	2,057
<hr/>	<hr/>	<hr/>
<hr/>	<hr/>	<hr/>
16,168	18,225	2,057
<hr/>	<hr/>	<hr/>
(16,168)	(18,225)	(2,057)
<hr/>	<hr/>	<hr/>
(16,168)	(18,225)	(2,057)
<hr/>	<hr/>	<hr/>
\$ -	\$ -	\$ -

CITY OF WINTERS
Combining Balance Sheet
Nonmajor Revolving Loan (RLF) Special Revenue Funds
June 30, 2012

	Housing Rehabilitation RLF Fund	Home Program RLF Fund	First Time Homebuyers RLF Fund	Small Business RLF Fund	Totals
ASSETS					
Cash and investments	\$ 321,430	\$ 74,730	\$ 46,838	\$ 55,365	\$ 498,363
Receivables:					
Interest receivable	286	66	42	49	443
Notes receivable	94,350	277,043	351,326	70,000	792,719
Due from other funds	11,643		17,427		29,070
TOTAL ASSETS	\$ 427,709	\$ 351,839	\$ 415,633	\$ 125,414	\$1,320,595
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Deferred revenue	\$ 94,350	\$ 277,043	\$ 351,326	\$ 70,000	\$ 792,719
TOTAL LIABILITIES	94,350	277,043	351,326	70,000	792,719
FUND BALANCES:					
Restricted	333,359	74,796	64,307	55,414	527,876
TOTAL FUND BALANCES	333,359	74,796	64,307	55,414	527,876
TOTAL LIABILITIES AND FUND BALANCES	\$ 427,709	\$ 351,839	\$ 415,633	\$ 125,414	\$1,320,595

CITY OF WINTERS
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Revolving Loan (RLF) Special Revenue Funds
For the Fiscal Year Ended June 30, 2012

	Housing Rehabilitation RLF Fund	Home Program RLF Fund	First Time Homebuyers RLF Fund	Small Business RLF Fund	Totals
REVENUES:					
Program income	\$ -	\$ -	\$ 9,200	\$ -	\$ 9,200
Use of money and property	12,548	282	151	223	13,204
Other	300,000				300,000
TOTAL REVENUES	312,548	282	9,351	223	322,404
EXPENDITURES:					
Current:					
Community development				76,080	76,080
TOTAL EXPENDITURES				76,080	76,080
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	312,548	282	9,351	(75,857)	246,324
OTHER FINANCING SOURCES (USES):					
Transfers in	1,550			31,619	33,169
TOTAL OTHER FINANCING SOURCES (USES)	1,550			31,619	33,169
NET CHANGE IN FUND BALANCES	314,098	282	9,351	(44,238)	279,493
FUND BALANCES, JULY 1, 2011	19,261	74,514	54,956	99,652	248,383
FUND BALANCES, JUNE 30, 2012	\$ 333,359	\$ 74,796	\$ 64,307	\$ 55,414	\$ 527,876

CITY OF WINTERS
Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances
Budget and Actual - Nonmajor Revolving Loan (RLF) Revenue Funds
For the Fiscal Year Ended June 30, 2012

	Housing Rehabilitation RLF Fund		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES:			
Use of money and property	\$ 6,048	\$ 12,548	\$ 6,500
Other		300,000	300,000
TOTAL REVENUES	6,048	312,548	306,500
EXPENDITURES:			
Current:			
General government			
TOTAL EXPENDITURES			
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	6,048	312,548	306,500
OTHER FINANCING SOURCES (USES):			
Transfers in	649	1,550	901
TOTAL OTHER FINANCING SOURCES (USES)	649	1,550	901
NET CHANGE IN FUND BALANCES	6,697	314,098	307,401
Fund Balances, July 1, 2011	19,261	19,261	
FUND BALANCES, JUNE 30, 2012	\$ 25,958	\$ 333,359	\$ 307,401

Small Business RLF Fund		
Final Budget	Actual	Variance with Final Budget Positive (Negative)
\$ 1,838	\$ 223	\$ (1,615)
<u>1,838</u>	<u>223</u>	<u>(1,615)</u>
<u>5,000</u>	<u>76,080</u>	<u>(71,080)</u>
<u>5,000</u>	<u>76,080</u>	<u>(71,080)</u>
<u>(3,162)</u>	<u>(75,857)</u>	<u>(72,695)</u>
	<u>31,619</u>	<u>31,619</u>
	<u>31,619</u>	<u>31,619</u>
<u>(3,162)</u>	<u>(44,238)</u>	<u>(41,076)</u>
<u>99,652</u>	<u>99,652</u>	
<u>\$96,490</u>	<u>\$55,414</u>	<u>\$ (41,076)</u>

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CITY OF WINTERS

NONMAJOR GOVERNMENTAL FUNDS

Debt Service Funds

Debt Service Funds are used to account for the accumulation of resources and payment of general obligation principal and interest from governmental resources.

General Debt Service Fund – This fund is used to account for payments on long-term compensated absences debt.

Redevelopment Long-term Debt Fund – This fund is used to account for debt service payments on the Community Development Agency’s long-term debt issues.

CITY OF WINTERS
Combining Balance Sheet
Nonmajor Debt Service Funds
June 30, 2012

	General Debt Service Fund	Redevelopment Long-term Debt Service Fund	Totals
ASSETS:			
Cash and investments	\$ 55,918	\$ -	\$ 55,918
Receivables:			
Interest receivable	50		50
TOTAL ASSETS	\$ 55,968	\$ -	\$ 55,968
FUND BALANCES:			
Assigned	\$ 55,968	\$ -	\$ 55,968

CITY OF WINTERS
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Debt Service Funds
For the Fiscal Year Ended June 30, 2012

	General Debt Service Fund	Redevelopment Long-term Debt Service Fund	Totals
REVENUES:			
Use of money and property	\$ 211	\$ 10,447	\$ 10,658
TOTAL REVENUES	<u>211</u>	<u>10,447</u>	<u>10,658</u>
EXPENDITURES:			
Community development		2,122	2,122
TOTAL EXPENDITURES		<u>2,122</u>	<u>2,122</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>211</u>	<u>8,325</u>	<u>8,536</u>
OTHER FINANCING SOURCES (USES):			
Transfers out		(31,917)	(31,917)
TOTAL OTHER FINANCING SOURCES (USES)		<u>(31,917)</u>	<u>(31,917)</u>
NET CHANGE IN FUND BALANCES BEFORE EXTRAORDINARY ITEM	211	(23,592)	(23,381)
EXTRAORDINARY ITEM			
Loss on transfer of assets and liabilities to RDA successor trust fund		(991,796)	(991,796)
NET CHANGE IN FUND BALANCES	211	(1,015,388)	(1,015,177)
FUND BALANCES, JULY 1, 2011	<u>55,757</u>	<u>1,015,388</u>	<u>1,071,145</u>
FUND BALANCES, JUNE 30, 2012	<u>\$ 55,968</u>	<u>\$ -</u>	<u>\$ 55,968</u>

CITY OF WINTERS
Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances
Budget and Actual - Nonmajor Debt Service Funds
For the Fiscal Year Ended June 30, 2012

	General Debt Service Fund		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES:			
Use of money and property	\$ 275	\$ 211	\$ (64)
TOTAL REVENUES	<u>275</u>	<u>211</u>	<u>(64)</u>
EXPENDITURES:			
Current:			
Community development			
TOTAL EXPENDITURES			
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>275</u>	<u>211</u>	<u>(64)</u>
OTHER FINANCING SOURCES (USES):			
Transfers out			
TOTAL OTHER FINANCING SOURCES (USES)			
NET CHANGE IN FUND BALANCES BEFORE EXTRAORDINARY ITEM	275	211	(64)
EXTRAORDINARY ITEM			
Loss on transfer of assets and liabilities to RDA successor trust fund			
NET CHANGE IN FUND BALANCES	275	211	(64)
FUND BALANCES, JULY 1, 2011	<u>55,757</u>	<u>55,757</u>	
FUND BALANCES, JUNE 30, 2012	<u>\$ 56,032</u>	<u>\$ 55,968</u>	<u>\$ (64)</u>

Redevelopment Long-term Debt Service Fund		
Final Budget	Actual	Variance with Final Budget Positive (Negative)
\$ 30,663	\$ 10,447	\$ (20,216)
<u>30,663</u>	<u>10,447</u>	<u>(20,216)</u>
	<u>2,122</u>	<u>(2,122)</u>
	<u>2,122</u>	<u>(2,122)</u>
<u>30,663</u>	<u>8,325</u>	<u>(22,338)</u>
	<u>(31,917)</u>	<u>(31,917)</u>
	<u>(31,917)</u>	<u>(31,917)</u>
30,663	(23,592)	(54,255)
	<u>(991,796)</u>	<u>(991,796)</u>
30,663	(1,015,388)	(1,046,051)
<u>1,015,388</u>	<u>1,015,388</u>	
<u>\$ 1,046,051</u>	<u>\$ -</u>	<u>\$ (1,046,051)</u>

CITY OF WINTERS

NONMAJOR CAPITAL PROJECTS FUNDS

Capital Projects Funds

Capital Projects Funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds.

The City has four (4) different types of Capital Projects Funds, which are described below.

Special Capital Funds – These funds are used to account for revenues and expenditures for specifically identified programs that are funded from specific revenue streams:

Flood Control Study Fund
General Plan 92 Fund

Other Capital Funds – These funds are used for expenditures for replacement and renovation of existing infrastructure, and renovation and building of new city facilities. The revenues for these funds are generated from operations over expenditures for those operations:

Capital Asset Replacement Fund
General Fund Capital Fund
Landfill Capital Fund
Parks and Recreation Capital Fund
Flood Control Fees Fund

Miscellaneous Capital Fund – The funds are collected for use in the development of oversized facilities by developers, which require eventual reimbursement to the installing developer. As a part of project approvals, some developers may be required to install facilities which will eventually serve other projects, thus creating a reimbursable expense. The City enters into “reimbursement agreements” which are then collected in the form of impact fees to developers whose projects are benefited by the improvement, then dispersed to the installing developer as reimbursements based on the agreements:

Raja Storm Drain Fund

Impact Fee Funds – These funds are used to collect and expend funds pursuant to the City of Winters Capital Facilities Development Study per the AB1600 legislation, as codified by California Government Section 66000 *et seq.*. These funds are collected for development and are expended for expansion of services required due to the development:

Street Impact Fees Fund
Storm Drain Impact Fees Fund
Parks and Recreation Impact Fees Fund
Police Impact Fees Fund
Fire Impact Fees Fund
General Facilities Impact Fees Fund
Water Impact Fees Fund
Sewer Impact Fees Fund

CITY OF WINTERS
Combining Balance Sheet
Nonmajor Capital Projects Funds
June 30, 2011

	<u>SPECIAL CAPITAL FUNDS</u>		<u>OTHER CAPITAL FUNDS</u>	
	<u>Flood Control Study Fund</u>	<u>General Plan 92 Fund</u>	<u>Capital Asset Replacement Fund</u>	<u>General Fund Capital Fund</u>
ASSETS:				
Cash and investments	\$ 1,291	\$ -	\$ 53,996	\$ 549,455
Receivables:				
Interest receivable	1		48	488
Notes receivable		4,044		
Receivable due from successor agency trust fund		701,902		
Advance to other funds				
TOTAL ASSETS	<u>\$ 1,292</u>	<u>\$705,946</u>	<u>\$ 54,044</u>	<u>\$ 549,943</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Deposits payable				
Deferred revenue		4,044		
Due to other funds		490,143		
Advance from other funds	125,000			
TOTAL LIABILITIES	<u>125,000</u>	<u>494,187</u>		
FUND BALANCES:				
Restricted		211,759		
Committed			54,044	549,943
Unassigned	(123,708)			
TOTAL FUND BALANCES (DEFICITS)	<u>(123,708)</u>	<u>211,759</u>	<u>54,044</u>	<u>549,943</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 1,292</u>	<u>\$705,946</u>	<u>\$ 54,044</u>	<u>\$ 549,943</u>

(Continued)

CITY OF WINTERS
Combining Balance Sheet
Nonmajor Capital Projects Funds
June 30, 2012
(Continued)

	OTHER CAPITAL FUNDS			MISCELLANEOUS FUND
	Landfill Capital Fund	Parks and Recreation Capital Fund	Flood Control Fees Fund	RAJA Storm Drain Fund
ASSETS:				
Cash and investments	\$212,402	\$ 6,696	\$ 173,129	\$ 38,351
Receivables:				
Interest receivable	189	6	154	34
Notes receivable				
Receivable due from successor agency trust fund				
Advance to other funds				
TOTAL ASSETS	\$212,591	\$ 6,702	\$ 173,283	\$ 38,385
LIABILITIES AND FUND BALANCES				
LIABILITIES:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Deposits payable				9,589
Deferred revenue				
Due to other funds				
Advance from other funds				
TOTAL LIABILITIES				9,589
FUND BALANCES:				
Restricted				
Committed	212,591	6,702	173,283	28,796
Unassigned				
TOTAL FUND BALANCES (DEFICITS)	212,591	6,702	173,283	28,796
TOTAL LIABILITIES AND FUND BALANCES	\$212,591	\$ 6,702	\$ 173,283	\$ 38,385

IMPACT FEES FUNDS

<u>Street Fund</u>	<u>Storm Drain Fund</u>	<u>Parks and Recreation Fund</u>	<u>Police Fund</u>	<u>Fire Fund</u>	<u>General Facilities Fund</u>	<u>Water Fund</u>	<u>Sewer Fund</u>	<u>Totals</u>
\$ 900,924	\$162,671	\$384,029	\$307,240	\$277,368	\$339,356	\$714,198	\$433,714	\$4,554,820
800	144	341	273	246	301	634	385	4,044
		4,159	3,567	3,567	1,463			16,800
95,000	30,000							701,902
<u>\$ 996,724</u>	<u>\$192,815</u>	<u>\$388,529</u>	<u>\$311,080</u>	<u>\$281,181</u>	<u>\$341,120</u>	<u>\$714,832</u>	<u>\$434,099</u>	<u>\$5,402,566</u>
\$ 236,904	\$ -	\$ -	\$ 250	\$ -	\$ -	\$ 67,463	\$ -	\$ 304,617
		4,159	3,567	3,567	1,463			9,589
							416,557	16,800
								906,700
								125,000
<u>236,904</u>		<u>4,159</u>	<u>3,817</u>	<u>3,567</u>	<u>1,463</u>	<u>67,463</u>	<u>416,557</u>	<u>1,362,706</u>
759,820	192,815	384,370	307,263	277,614	339,657	647,369	17,542	3,138,209
								1,025,359
								(123,708)
<u>759,820</u>	<u>192,815</u>	<u>384,370</u>	<u>307,263</u>	<u>277,614</u>	<u>339,657</u>	<u>647,369</u>	<u>17,542</u>	<u>4,039,860</u>
<u>\$ 996,724</u>	<u>\$192,815</u>	<u>\$388,529</u>	<u>\$311,080</u>	<u>\$281,181</u>	<u>\$341,120</u>	<u>\$714,832</u>	<u>\$434,099</u>	<u>\$5,402,566</u>

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CITY OF WINTERS
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Fiscal Year Ended June 30, 2012

	<u>SPECIAL CAPITAL FUNDS</u>		<u>OTHER CAPITAL FUNDS</u>	
	<u>Flood Control Study Fund</u>	<u>General Plan 92 Fund</u>	<u>Capital Asset Replacement Fund</u>	<u>General Fund Capital Fund</u>
REVENUES:				
Licenses, fees, and permits	\$ -	\$ -	\$ 6,370	\$ -
Use of money and property	5		143	2,076
Program income				
TOTAL REVENUES	<u>5</u>		<u>6,513</u>	<u>2,076</u>
EXPENDITURES:				
Current:				
General government				
Public safety				
Parks and recreation				
Capital outlay				
TOTAL EXPENDITURES				
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>5</u>		<u>6,513</u>	<u>2,076</u>
OTHER FINANCING SOURCES (USES):				
Transfers out				
TOTAL OTHER FINANCING SOURCES (USES)				
NET CHANGES IN FUND BALANCE	5		6,513	2,076
FUND BALANCES (DEFICITS), JULY 1, 2011	<u>(123,713)</u>	<u>211,759</u>	<u>47,531</u>	<u>547,867</u>
FUND BALANCES (DEFICITS), JUNE 30, 2012	<u>\$ (123,708)</u>	<u>\$ 211,759</u>	<u>\$ 54,044</u>	<u>\$ 549,943</u>

(Continued)

CITY OF WINTERS
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Fiscal Year Ended June 30, 2012
(CONTINUED)

	OTHER CAPITAL FUNDS			MISCELLANEOUS FUND
	Landfill Capital Fund	Parks and Recreation Capital Fund	Flood Control Fees Fund	RAJA Storm Drain Fund
REVENUES:				
Licenses, fees, and permits	\$ -	\$ -	\$ -	\$ -
Use of money and property	810	27	483	196
Program income				
TOTAL REVENUES	810	27	483	196
EXPENDITURES:				
Current:				
General government				
Public safety				
Parks and recreation	7,435	1,763		
Capital outlay				
TOTAL EXPENDITURES	7,435	1,763		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(6,625)	(1,736)	483	196
OTHER FINANCING SOURCES (USES):				
Transfers out				
TOTAL OTHER FINANCING SOURCES (USES)				
NET CHANGES IN FUND BALANCE	(6,625)	(1,736)	483	196
FUND BALANCES (DEFICITS), JULY 1, 2011	219,216	8,438	172,800	28,600
FUND BALANCES (DEFICITS), JUNE 30, 2012	\$ 212,591	\$ 6,702	\$ 173,283	\$ 28,796

IMPACT FEES FUNDS

Street Fund	Storm Drain Fund	Parks and Recreation Fund	Police Fund	Fire Fund	General Facilities Fund	Water Fund	Sewer Fund	Totals
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,370
4,190	614	1,681	1,270	1,070	1,284	2,727	1,811	18,387
		236	203	203	84			726
<u>4,190</u>	<u>614</u>	<u>1,917</u>	<u>1,473</u>	<u>1,273</u>	<u>1,368</u>	<u>2,727</u>	<u>1,811</u>	<u>25,483</u>
					769			769
			5,150	15,331				20,481
509,646		255,620	49,010			153,302		967,578
<u>509,646</u>	<u></u>	<u>255,620</u>	<u>54,160</u>	<u>15,331</u>	<u>769</u>	<u>153,302</u>	<u></u>	<u>998,026</u>
(505,456)	614	(253,703)	(52,687)	(14,058)	599	(150,575)	1,811	(972,543)
			(390)	(390)				(780)
			(390)	(390)				(780)
(505,456)	614	(253,703)	(53,077)	(14,448)	599	(150,575)	1,811	(973,323)
<u>1,265,276</u>	<u>192,201</u>	<u>638,073</u>	<u>360,340</u>	<u>292,062</u>	<u>339,058</u>	<u>797,944</u>	<u>15,731</u>	<u>5,013,183</u>
<u>\$ 759,820</u>	<u>\$ 192,815</u>	<u>\$ 384,370</u>	<u>\$ 307,263</u>	<u>\$ 277,614</u>	<u>\$ 339,657</u>	<u>\$ 647,369</u>	<u>\$ 17,542</u>	<u>\$ 4,039,860</u>

CITY OF WINTERS
Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances
Budget and Actual - Nonmajor Capital Projects Funds
For the Fiscal Year Ended June 30, 2012

	General Plan 92 Fund		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES:			
License, fees, and permits	\$ -	\$ -	\$ -
Program income			
Use of money and property			
Other revenue			
TOTAL REVENUES			
EXPENDITURES:			
Current:			
General government			
Public safety			
Parks and recreation			
Capital outlay			
TOTAL EXPENDITURES			
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			
OTHER FINANCING SOURCES (USES):			
Transfers in	34,780		(34,780)
Transfers out			
TOTAL OTHER FINANCING SOURCES (USES)	<u>34,780</u>		<u>(34,780)</u>
NET CHANGE IN FUND BALANCES	34,780		(34,780)
FUND BALANCES, JULY 1, 2011	<u>211,759</u>	<u>211,759</u>	
FUND BALANCES, JUNE 30, 2012	<u>\$ 246,539</u>	<u>\$ 211,759</u>	<u>\$ (34,780)</u>

Capital Asset Replacement Fund			Landfill Capital Fund		
Final Budget	Actual	Variance with Final Budget Positive (Negative)	Final Budget	Actual	Variance with Final Budget Positive (Negative)
\$ 300	\$ 6,370	\$ 6,070	\$ -	\$ -	\$ -
	143	143	1,144	810	(334)
<u>300</u>	<u>6,513</u>	<u>6,213</u>	<u>1,144</u>	<u>810</u>	<u>(334)</u>
			17,800	7,435	10,365
			<u>17,800</u>	<u>7,435</u>	<u>10,365</u>
<u>300</u>	<u>6,513</u>	<u>6,213</u>	<u>(16,656)</u>	<u>(6,625)</u>	<u>10,031</u>
<u>300</u>	<u>6,513</u>	<u>6,213</u>	<u>(16,656)</u>	<u>(6,625)</u>	<u>10,031</u>
<u>47,531</u>	<u>47,531</u>		<u>219,216</u>	<u>219,216</u>	
<u>\$47,831</u>	<u>\$54,044</u>	<u>\$ 6,213</u>	<u>\$202,560</u>	<u>\$212,591</u>	<u>\$ 10,031</u>

(Continued)

CITY OF WINTERS
Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances
Budget and Actual - Nonmajor Capital Projects Funds
For the Fiscal Year Ended June 30, 2012
(Continued)

	Police Impact Fees Fund		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES:			
License, fees, and permits	\$ 27,172	\$ -	\$ (27,172)
Program income		203	203
Use of money and property		1,270	1,270
Other revenue			
TOTAL REVENUES	<u>27,172</u>	<u>1,473</u>	<u>(25,699)</u>
EXPENDITURES:			
Current:			
General government			
Public safety		5,150	(5,150)
Parks and recreation			
Capital outlay		49,010	(49,010)
TOTAL EXPENDITURES		<u>54,160</u>	<u>(54,160)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>27,172</u>	<u>(52,687)</u>	<u>(79,859)</u>
OTHER FINANCING SOURCES (USES):			
Transfers in			
Transfers out		(390)	(390)
TOTAL OTHER FINANCING SOURCES (USES)		<u>(390)</u>	<u>(390)</u>
NET CHANGE IN FUND BALANCES	27,172	(53,077)	(80,249)
FUND BALANCES, JULY 1, 2011	<u>360,340</u>	<u>360,340</u>	
FUND BALANCES, JUNE 30, 2012	<u>\$ 387,512</u>	<u>\$ 307,263</u>	<u>\$ (80,249)</u>

Fire Impact Fees Fund			General Facilities Impact Fees Fund		
Final Budget	Actual	Variance with Final Budget Positive (Negative)	Final Budget	Actual	Variance with Final Budget Positive (Negative)
\$ 55,974	\$ -	\$ (55,974)	\$ 101,080	\$ -	\$ (101,080)
	203	203		84	84
	1,070	1,070		1,284	1,284
<u>55,974</u>	<u>1,273</u>	<u>(54,701)</u>	<u>101,080</u>	<u>1,368</u>	<u>(99,712)</u>
				769	(769)
	15,331	(15,331)			
	<u>15,331</u>	<u>(15,331)</u>		<u>769</u>	<u>(769)</u>
<u>55,974</u>	<u>(14,058)</u>	<u>(70,032)</u>	<u>101,080</u>	<u>599</u>	<u>(100,481)</u>
	<u>(390)</u>	<u>(390)</u>			
	<u>(390)</u>	<u>(390)</u>			
55,974	(14,448)	(70,422)	101,080	599	(100,481)
<u>292,062</u>	<u>292,062</u>		<u>339,058</u>	<u>339,058</u>	
<u>\$ 348,036</u>	<u>\$ 277,614</u>	<u>\$ (70,422)</u>	<u>\$ 440,138</u>	<u>\$ 339,657</u>	<u>\$ (100,481)</u>

(Continued)

CITY OF WINTERS
Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances
Budget and Actual - Nonmajor Capital Projects Funds
For the Fiscal Year Ended June 30, 2012
(Continued)

	Water Impact Fees Fund		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES:			
License, fees, and permits	\$ 55,974	\$ -	\$ (55,974)
Program income			
Use of money and property		2,727	2,727
Other revenue			
TOTAL REVENUES	<u>55,974</u>	<u>2,727</u>	<u>(53,247)</u>
EXPENDITURES:			
Current:			
General government			
Public safety			
Parks and recreation			
Capital outlay	4,420	153,302	(148,882)
TOTAL EXPENDITURES	<u>4,420</u>	<u>153,302</u>	<u>(148,882)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>51,554</u>	<u>(150,575)</u>	<u>(202,129)</u>
OTHER FINANCING SOURCES (USES):			
Transfers in			
Transfers out			
TOTAL OTHER FINANCING SOURCES (USES)			
NET CHANGE IN FUND BALANCES	51,554	(150,575)	(202,129)
FUND BALANCES, JULY 1, 2011	<u>797,944</u>	<u>797,944</u>	
FUND BALANCES, JUNE 30, 2012	<u>\$ 849,498</u>	<u>\$ 647,369</u>	<u>\$ (202,129)</u>

Sewer Impact Fees Fund

<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
\$ 108,145	\$ -	\$ (108,145)
	1,811	1,811
<u>108,145</u>	<u>1,811</u>	<u>(106,334)</u>
<u>108,145</u>	<u>1,811</u>	<u>(106,334)</u>
<u>108,145</u>	<u>1,811</u>	<u>(106,334)</u>
<u>15,731</u>	<u>15,731</u>	
<u>\$ 123,876</u>	<u>\$ 17,542</u>	<u>\$ (106,334)</u>

CITY OF WINTERS

Private-Purpose Trust Funds

Private-Purpose Trust Funds are used to account for assets and liabilities held by the City of Winters in a trustee capacity.

RDA Low/Mod Successor Agency Fund – This fund is used to account for the long-term debt related to the low and moderate income housing activities of the former Redevelopment Agency of the City of Winters.

RDA Successor Agency Fund – This fund is used to account for all other activities of the former Redevelopment Agency of the City of Winters.

Agency Funds

Agency Funds are used to account for assets held by the City of Winters in a purely custodial capacity. Agency Funds typically involve only the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments.

Winters Library Agency Fund – This fund is used to account for funds donated by Margaret Parsons for the building of a new library and Arts Center for the City of Winters.

Swim Team Agency Fund – This fund is used to account for the financial transactions of the Winters Swim Team. This organization was included as a City function in July 2003 for the first time.

Festival De La Agency Fund – This fund is used to account for the Hispanic Advisory Committee expenditures for the Festival held each September.

Quilt Festival Agency Fund – This fund is used to account for the revenues and expenditures of the annual June quilt show sponsored by the City of Winters, the Winters Chamber of Commerce, and the Cloth Carousel.

CITY OF WINTERS
Private-Purpose Trust Funds
Combining Statement of Net Assets
June 30, 2012

	RDA Low/Mod Successor Agency Fund	RDA Successor Agency Fund	Totals
ASSETS:			
Cash and investments	\$ -	\$ 1,715,209	\$ 1,715,209
Interest receivable		6,774	6,774
Accounts receivable		744	744
Deferred charges	218,246	584,850	803,096
Notes receivable		66,600	66,600
Capital assets, net of accumulated depreciation		12,358,585	12,358,585
TOTAL ASSETS	\$ 218,246	\$ 14,732,762	\$ 14,951,008
LIABILITIES:			
Accounts payable	\$ -	\$ 83,754	\$ 83,754
Interest payable	63,369	178,931	242,300
Long-term debt, due within one year	156,000	344,000	500,000
Long-term debt, due in more than one year	4,189,000	12,820,723	17,009,723
TOTAL LIABILITIES	4,408,369	13,427,408	17,835,777
NET ASSETS			
Unrestricted	(4,190,123)	1,305,354	(2,884,769)
TOTAL NET ASSETS (DEFICITS)	\$ (4,190,123)	\$ 1,305,354	\$ (2,884,769)

CITY OF WINTERS
Private-Purpose Trust Funds
Combining Statement of Changes in Net Assets
For the Fiscal Year Ended June 30, 2012

	RDA Low/Mod Successor Agency Fund	RDA Successor Agency Fund	Totals
ADDITIONS:			
Investment revenue	\$ -	\$ 8,686	\$ 8,686
Taxes and assessments		752,502	752,502
Net assets received upon dissolution of redevelopment agency	<u>(4,190,123)</u>	<u>1,319,553</u>	<u>(2,870,570)</u>
TOTAL ADDITIONS	<u>(4,190,123)</u>	<u>2,080,741</u>	<u>(2,109,382)</u>
DEDUCTIONS:			
Depreciation		114,306	114,306
Community development		382,651	382,651
Interest expense		<u>278,430</u>	<u>278,430</u>
TOTAL DEDUCTIONS		<u>775,387</u>	<u>775,387</u>
CHANGE IN NET ASSETS	(4,190,123)	1,305,354	(2,884,769)
NET ASSETS - JULY 1, 2011			
NET ASSETS (DEFICIT) - JUNE 30, 2012	<u>\$ (4,190,123)</u>	<u>\$ 1,305,354</u>	<u>\$ (2,884,769)</u>

CITY OF WINTERS
Combining Statement of Assets and Liabilities
Agency Funds
June 30, 2012

	Winters Library Fund	Swim Team Fund	Festival De La Fund	Quilt Festival Fund	Totals
ASSETS					
Cash and investments	\$ 53,809	\$ 88,482	\$ 2,403	\$ 521	\$ 145,215
Receivables:					
Interest receivable	47	76	2	1	126
TOTAL ASSETS	\$ 53,856	\$ 88,558	\$ 2,405	\$ 522	\$ 145,341
LIABILITIES					
Accounts payable	\$ -	\$ 3,927	\$ -	\$ 88	\$ 4,015
Due to other agencies	53,856	84,631	2,405	434	141,326
TOTAL LIABILITIES	\$ 53,856	\$ 88,558	\$ 2,405	\$ 522	\$ 145,341

CITY OF WINTERS
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Fiscal Year Ended June 30, 2012

	<u>Balance at July 1, 2011</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance at June 30, 2012</u>
WINTERS LIBRARY FUND:				
ASSETS				
Cash and investments	\$ 78,513	\$ 296	\$ (25,000)	\$ 53,809
Receivables:				
Interest receivable	93	47	(93)	47
TOTAL ASSETS	<u>\$ 78,606</u>	<u>\$ 343</u>	<u>\$ (25,093)</u>	<u>\$ 53,856</u>
LIABILITIES				
Due to other agencies	\$ 78,606	\$ 343	\$ (25,093)	\$ 53,856
TOTAL LIABILITIES	<u>\$ 78,606</u>	<u>\$ 343</u>	<u>\$ (25,093)</u>	<u>\$ 53,856</u>
SWIM TEAM FUND:				
ASSETS				
Cash and investments	\$ 75,047	\$ 62,459	\$ (49,024)	\$ 88,482
Receivables:				
Interest receivable	44	76	(44)	76
TOTAL ASSETS	<u>\$ 75,091</u>	<u>\$ 62,535</u>	<u>\$ (49,068)</u>	<u>\$ 88,558</u>
LIABILITIES				
Accounts payable	\$ -	\$ 3,927	\$ -	\$ 3,927
Due to other agencies	75,091	58,608	(49,068)	84,631
TOTAL LIABILITIES	<u>\$ 75,091</u>	<u>\$ 62,535</u>	<u>\$ (49,068)</u>	<u>\$ 88,558</u>

(Continued)

CITY OF WINTERS
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Fiscal Year Ended June 30, 2012
(CONTINUED)

	Balance at July 1, 2011	Additions	Deletions	Balance at June 30, 2012
FESTIVAL DE LA FUND:				
ASSETS				
Cash and investments	\$ 1,320	\$ 8,462	\$ (7,379)	\$ 2,403
Receivables:				
Interest receivable	1	2	(1)	2
TOTAL ASSETS	\$ 1,321	\$ 8,464	\$ (7,380)	\$ 2,405
LIABILITIES				
Due to other agencies	\$ 1,321	\$ 8,464	\$ (7,380)	\$ 2,405
QUILT FESTIVAL:				
ASSETS				
Cash and investments	\$ 808	\$ 90	\$ (377)	\$ 521
Receivables:				
Interest receivable	1	1	(1)	1
TOTAL ASSETS	\$ 809	\$ 91	\$ (378)	\$ 522
LIABILITIES				
Accounts payable	\$ -	\$ 88	\$ -	\$ 88
Due to other agencies	809	3	(378)	434
TOTAL LIABILITIES	\$ 809	\$ 91	\$ (378)	\$ 522
TOTAL AGENCY FUNDS				
ASSETS				
Cash and investments	\$ 155,688	\$ 71,307	\$ (81,780)	\$ 145,215
Receivables:				
Interest receivable	139	126	(139)	126
TOTAL ASSETS	\$ 155,827	\$ 71,433	\$ (81,919)	\$ 145,341
LIABILITIES				
Accounts payable	\$ -	\$ 4,015	\$ -	\$ 4,015
Due to other agencies	155,827	67,418	(81,919)	141,326
	\$ 155,827	\$ 71,433	\$ (81,919)	\$ 145,341

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Statistical Section

Statistical Section

This part of the City of Winters Comprehensive Annual Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health.

Financial Trends

These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.

Revenue Capacity

These schedules contain information to help the reader understand the City's most significant local revenue source, property taxes.

Debt Capacity

These schedules present information to help the reader assess the affordability of the City's current level of outstanding debt and the City's ability to issue additional debt in the future.

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.

Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.

CITY OF WINTERS, CALIFORNIA

NET ASSETS BY COMPONENT LAST EIGHT FISCAL YEARS (accrual basis of accounting)

	Fiscal Year Ended June 30,				
	2004	2005	2006	2007	2008
GOVERNMENTAL ACTIVITIES:					
Invested in capital assets, net of related debt	\$ 3,208,569	\$ -	\$ (997,447)	\$ 2,380,494	\$ 7,044,817
Restricted	4,295,857	3,933,274	3,812,117	5,235,360	6,532,953
Unrestricted	<u>6,594,044</u>	<u>11,205,077</u>	<u>14,277,490</u>	<u>14,656,092</u>	<u>9,927,205</u>
TOTAL GOVERNMENTAL ACTIVITIES	<u>14,098,470</u>	<u>15,138,351</u>	<u>17,092,160</u>	<u>22,271,946</u>	<u>23,504,975</u>
BUSINESS-TYPE ACTIVITIES:					
Invested in capital assets, net of related debt	1,626,987	1,774,986	1,748,464	1,987,463	2,116,498
Restricted					
Unrestricted	<u>1,485,982</u>	<u>1,543,992</u>	<u>1,612,418</u>	<u>1,145,478</u>	<u>566,410</u>
TOTAL BUSINESS-TYPE ACTIVITIES	<u>3,112,969</u>	<u>3,318,978</u>	<u>3,360,882</u>	<u>3,132,941</u>	<u>2,682,908</u>
PRIMARY GOVERNMENT:					
Invested in capital assets, net of related debt	4,835,556	1,774,986	751,017	4,367,957	9,161,315
Restricted	4,295,857	3,933,274	3,812,117	5,235,360	6,532,953
Unrestricted	<u>8,080,026</u>	<u>12,749,069</u>	<u>15,889,908</u>	<u>15,801,570</u>	<u>10,493,615</u>
TOTAL PRIMARY GOVERNMENT	<u>\$ 17,211,439</u>	<u>\$ 18,457,329</u>	<u>\$ 20,453,042</u>	<u>\$ 25,404,887</u>	<u>\$ 26,187,883</u>

The City of Winters implemented GASB 34 for the fiscal year ended June 30, 2004.
Information prior to the implementation of GASB 34 is not available.

<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
\$ 8,936,433	\$ 8,181,857	\$ 8,699,018	\$ 9,652,796
13,677,650	9,367,303	5,167,265	6,777,763
<u>(1,305,148)</u>	<u>1,628,706</u>	<u>6,632,851</u>	<u>6,241,918</u>
<u>21,308,935</u>	<u>19,177,866</u>	<u>20,499,134</u>	<u>22,672,477</u>
1,844,816	1,736,566	1,681,730	3,595,646
5,717,324	4,171,609		
<u>(4,101,359)</u>	<u>(1,485,296)</u>	<u>2,877,523</u>	<u>2,381,096</u>
<u>3,460,781</u>	<u>4,422,879</u>	<u>4,559,253</u>	<u>5,976,742</u>
10,781,249	9,918,423	10,380,748	13,248,442
19,394,974	13,538,912	5,167,265	6,777,763
<u>(5,406,507)</u>	<u>143,410</u>	<u>9,510,374</u>	<u>8,623,014</u>
<u>\$ 24,769,716</u>	<u>\$ 23,600,745</u>	<u>\$ 25,058,387</u>	<u>\$ 28,649,219</u>

CITY OF WINTERS, CALIFORNIA

CHANGES IN NET ASSETS LAST EIGHT FISCAL YEARS (accrual basis of accounting)

	Fiscal Year Ended June 30,			
	2004	2005	2006	2007
EXPENSES:				
GOVERNMENTAL ACTIVITIES:				
General government	\$ 819,541	\$ 1,514,288	\$ 1,010,123	\$ 1,270,036
Public works	324,881	622,305	291,343	266,764
Public safety	1,424,898	1,631,247	1,805,197	2,264,099
Cultural and recreation	197,459	302,299	209,039	253,530
Community development	285,819	439,246	1,177,004	1,783,897
Parks	58,797	73,615	394,202	459,383
Streets and highways	417,247	249,976	95,709	101,448
Public transportation	102,424	110,276	122,406	
Pass through agreements	261,311	342,940		
Interest on long-term debt	96,301	292,755	289,113	456,876
TOTAL GOVERNMENTAL ACTIVITIES	3,988,678	5,578,947	5,394,136	6,856,033
BUSINESS-TYPE ACTIVITIES:				
Water	582,259	613,920	568,433	651,194
Sewer	712,900	783,042	821,800	1,105,717
TOTAL BUSINESS ACTIVITIES	1,295,159	1,396,962	1,390,233	1,756,911
TOTAL PRIMARY GOVERNMENT EXPENSES	5,283,837	6,975,909	6,784,369	8,612,944
PROGRAM REVENUES:				
GOVERNMENTAL ACTIVITIES:				
Charges for services				
General government	446,063	246,864	238,085	61,589
Public works	404,351	261,183	30,890	380,446
Public safety	137,825	79,922	15,389	153,388
Cultural and recreation	212,607	65,817	12,222	163,563
Community development	494,435	446,116	440,539	588,448
Parks				
Streets and highways	318,179			
Operating contributions and grants	177,979	137,931	112,674	3,254,278
Capital contributions and grants	398,162	209,739	1,142,084	1,717,055
TOTAL GOVERNMENTAL ACTIVITIES	2,589,601	1,447,572	1,991,883	6,318,767
BUSINESS-TYPE ACTIVITIES:				
Charges for services				
Water	507,758	547,467	624,342	712,125
Sewer	653,370	709,034	760,127	820,894
Capital contributions and grants				
TOTAL BUSINESS-TYPE ACTIVITIES	1,161,128	1,256,501	1,384,469	1,533,019
TOTAL PRIMARY GOVERNMENT REVENUES	\$ 3,750,729	\$ 2,704,073	\$ 3,376,352	\$ 7,851,786
NET (EXPENSE) REVENUES:				
Governmental activities	\$(1,399,077)	\$(4,131,375)	\$(3,402,253)	\$ (537,266)
Business-type activities	(134,031)	(140,461)	(5,764)	(223,892)
TOTAL PRIMARY GOVERNMENT NET EXPENSES	\$(1,533,108)	\$(4,271,836)	\$(3,408,017)	\$ (761,158)

<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
\$ 1,318,150	\$ 2,677,075	\$ 1,044,194	\$ 365,754	\$ 320,983
215,673	615,937	627,898	313,127	1,496,172
2,376,129	2,370,883	2,404,697	2,365,123	2,939,539
407,454	394,294	316,619	662,484	712,628
717,669	1,322,095	3,102,948	1,616,007	937,790
632,736	635,505	358,626		
368,273	297,171	144,062	362,125	406,860
	360,476	308,024		
665,197	773,758	764,964	778,274	495,130
<u>6,701,281</u>	<u>9,447,194</u>	<u>9,072,032</u>	<u>6,462,894</u>	<u>7,309,102</u>
1,016,474	454,298	521,751	1,752,536	1,191,159
1,382,370	621,766	623,110	1,241,718	1,607,864
<u>2,398,844</u>	<u>1,076,064</u>	<u>1,144,861</u>	<u>2,994,254</u>	<u>2,799,023</u>
<u>9,100,125</u>	<u>10,523,258</u>	<u>10,216,893</u>	<u>9,457,148</u>	<u>10,108,125</u>
80,698	85,881	113,736	111,930	6,394
23,391	115,535	80,441	32,057	24,540
66,761	33,437	17,024	8,802	318,782
77,751	61,780	65,441	87,593	64,506
90,214	4,157	3,061	205,692	101,368
16,766				
732,097	1,189,158	1,048,546	1,102,329	454,489
1,169,132	301,536	998,427	1,396,248	903,837
<u>2,256,810</u>	<u>1,791,484</u>	<u>2,326,676</u>	<u>2,944,651</u>	<u>1,873,916</u>
916,242	941,612	1,017,580	1,196,068	1,132,901
1,011,084	1,048,742	1,209,549	1,330,624	1,602,043
				1,458,688
<u>1,927,326</u>	<u>1,990,354</u>	<u>2,227,129</u>	<u>2,526,692</u>	<u>4,193,632</u>
<u>\$ 4,184,136</u>	<u>\$ 3,781,838</u>	<u>\$ 4,553,805</u>	<u>\$ 5,471,343</u>	<u>\$ 6,067,548</u>
\$(4,444,471)	\$(7,655,710)	\$(6,745,356)	\$ (3,518,243)	\$(5,435,186)
(471,518)	914,290	1,082,268	(467,562)	1,394,609
<u>\$(4,915,989)</u>	<u>\$(6,741,420)</u>	<u>\$(5,663,088)</u>	<u>\$ (3,985,805)</u>	<u>\$(4,040,577)</u>

continued

CITY OF WINTERS, CALIFORNIA

CHANGES IN NET ASSETS LAST EIGHT FISCAL YEARS (accrual basis of accounting)

	Fiscal Year Ended June 30,			
	2004	2005	2006	2007
GENERAL REVENUES AND OTHER CHANGES IN NET ASSETS:				
GOVERNMENTAL ACTIVITIES:				
Taxes				
Property taxes	\$ 1,986,828	\$ 2,621,091	\$ 3,132,212	\$ 3,291,501
Sales and use taxes	311,677	295,197	315,794	276,539
Franchise fees	169,634	165,242	191,511	187,939
Other taxes	960,625	889,765	849,895	837,652
Motor vehicle in-lieu	320,234	156,491	22,002	46,898
Investment income	156,777	435,019	706,759	889,692
Developer contributions		456,890		
Transfers				50,128
Other revenues	179,804	151,561	137,889	136,703
TOTAL GOVERNMENTAL ACTIVITIES	4,085,579	5,171,256	5,356,062	5,717,052
BUSINESS-TYPE ACTIVITIES:				
Property taxes	24,002	28,775	23,537	23,451
Investment income	7,118	17,032	24,131	22,628
Transfers				(50,128)
Developer contributions	16,648	300,663		
Other revenues				
TOTAL BUSINESS-TYPE ACTIVITIES	47,768	346,470	47,668	(4,049)
TOTAL PRIMARY GOVERNMENT REVENUES	\$ 4,133,347	\$ 5,517,726	\$ 5,403,730	\$ 5,713,003
CHANGES IN NET ASSETS:				
Governmental activities	2,686,502	1,039,881	1,953,809	5,179,786
Business type activities	(86,263)	206,009	41,904	(227,941)
TOTAL PRIMARY GOVERNMENT	\$ 2,600,239	\$ 1,245,890	\$ 1,995,713	\$ 4,951,845

The City of Winters implemented GASB 34 for the fiscal year ended June 30, 2004.

Information prior to the implementation of GASB 34 is not available.

<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
\$ 2,996,227	\$ 3,409,220	\$ 3,027,868	\$ 2,974,549	\$ 2,103,907
344,136	288,748	242,257	295,215	374,975
218,521	209,913	203,985	224,608	228,129
721,127	722,778	665,333	1,225,801	969,098
29,750	26,418	21,071	32,026	3,511
1,200,495	615,206	(13,275)	144,210	163,862
98,884	491,144	131,261		
68,360	27,339	335,787	91,936	894,477
<u>5,677,500</u>	<u>5,790,766</u>	<u>4,614,287</u>	<u>4,988,345</u>	<u>4,737,959</u>
120,367	38,991	13,275	1,810	22,880
(98,884)	(491,144)			
	41,908	(131,261)		
		(2,184)		
<u>21,483</u>	<u>(410,245)</u>	<u>(120,170)</u>	<u>1,810</u>	<u>22,880</u>
<u>\$ 5,698,983</u>	<u>\$ 5,380,521</u>	<u>\$ 4,494,117</u>	<u>\$ 4,990,155</u>	<u>\$ 4,760,839</u>
1,233,029	(1,864,944)	(2,131,069)	1,470,102	(697,227)
(450,035)	504,045	962,098	(465,752)	1,417,489
<u>\$ 782,994</u>	<u>\$(1,360,899)</u>	<u>\$(1,168,971)</u>	<u>\$ 1,004,350</u>	<u>\$ 720,262</u>

CITY OF WINTERS, CALIFORNIA

GOVERNMENTAL ACTIVITIES TAX REVENUES BY SOURCE LAST EIGHT FISCAL YEARS (accrual basis of accounting)

Year Ended June 30,	Property Taxes	Sales Tax	Franchise Tax	Other Taxes	Total
2004	\$ 1,986,828	\$ 311,677	\$ 169,634	\$ 960,625	\$ 3,428,764
2005	2,621,091	295,197	165,242	889,765	3,971,295
2006	3,132,212	315,794	191,511	849,895	4,489,412
2007	3,291,501	276,539	187,939	837,652	4,593,631
2008	2,996,227	344,136	218,521	721,127	4,280,011
2009	3,409,220	288,748	209,913	722,778	4,630,659
2010	3,027,868	242,257	203,985	659,284	4,133,394
2011	2,974,549	295,215	224,608	1,225,801	4,720,173
2012	2,103,907	374,975	228,129	972,609	3,679,620

CITY OF WINTERS, CALIFORNIA

FUND BALANCES OF GOVERNMENTAL FUNDS LAST EIGHT YEARS (modified accrual basis of accounting)

	Fiscal Year Ended June 30,				
	2004	2005	2006	2007	2008
GENERAL FUND:					
Reserved	\$ 30,696	\$ 167,165	\$ 160,002	\$ 406,992	\$ 376,403
Designated					
Unreserved	3,429,877	3,602,950	3,702,209	3,400,722	3,150,028
Nonspendable					
Assigned					
Unassigned					
TOTAL GENERAL FUND	<u>\$ 3,460,573</u>	<u>\$ 3,770,115</u>	<u>\$ 3,862,211</u>	<u>\$ 3,807,714</u>	<u>\$ 3,526,431</u>
ALL OTHER GOVERNMENTAL FUNDS:					
Reserved ①	\$ 4,587,160	\$ 4,034,391	\$ 4,203,730	\$ 4,955,935	\$ 5,996,904
Designated					
Unreserved reported in:					
Special Revenue Funds	906,820	327,972	783,604	1,160,617	1,876,261
Capital Project Funds	8,586,793	8,865,973	7,793,128	17,306,132	15,780,323
Restricted					
Committed					
Assigned					
Unassigned					
TOTAL ALL OTHER GOVERNMENTAL FUNDS	<u>\$ 14,080,773</u>	<u>\$ 13,228,336</u>	<u>\$ 12,780,462</u>	<u>\$ 23,422,684</u>	<u>\$ 23,653,488</u>

The City of Winters implemented GASB 34 for the fiscal year ended June 30, 2004.
Information prior to the implementation of GASB 34 is not available.

① The Reserved fund balance includes unexpended bond proceeds from the 2004 Tax Allocation Bonds.

<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
\$ -	\$ 36,923	\$ -	\$ -
1,264,559	676,730		
1,810,356	1,606,367		
		781,448	457,821
		81,050	
		<u>1,566,838</u>	<u>2,105,370</u>
<u>\$ 3,074,915</u>	<u>\$ 2,320,020</u>	<u>\$ 2,429,336</u>	<u>\$ 2,563,191</u>
\$ 3,161,275	\$ 7,236,218	\$ -	\$ -
11,361,627	3,521,121		
663,535	886,240		
4,372,336	1,686,609		
		8,348,197	5,598,406
		1,024,452	1,025,359
			55,968
		<u>(337,855)</u>	<u>(521,759)</u>
<u>\$ 19,558,773</u>	<u>\$ 13,330,188</u>	<u>\$ 9,034,794</u>	<u>\$ 6,157,974</u>

CITY OF WINTERS, CALIFORNIA

GENERAL FUND TAX REVENUES BY SOURCE LAST EIGHT FISCAL YEARS (modified accrual basis of accounting)

Year Ended June 30,	Property Taxes	Sales Tax	Franchise Tax	Other Taxes	Total
2004	\$ 750,823	\$ 311,677	\$ 169,634	\$ 628,165	\$ 1,860,299
2005	1,052,780	295,197	165,242	649,263	2,162,482
2006	1,209,345	315,794	191,511	705,020	2,421,670
2007	1,350,914	276,539	187,939	714,618	2,530,010
2008	1,345,630	344,136	218,521	707,685	2,615,972
2009	1,395,538	288,748	209,913	749,196	2,643,395
2010	1,121,922	242,257	203,985	686,404	2,254,568
2011	1,187,176	295,215	224,608	989,477	2,696,475
2012	1,229,698	344,781	228,129	974,044	2,776,652

CITY OF WINTERS, CALIFORNIA

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS LAST EIGHT FISCAL YEARS (modified accrual basis of accounting)

	Fiscal Year Ended June 30,				
	2004	2005	2006	2007	2008
REVENUES:					
Taxes	\$ 3,428,764	\$ 3,953,428	\$ 4,511,414	\$ 4,952,001	\$ 4,787,290
Licenses and permits	1,517,984	636,406	173,495	812,872	186,261
Fines and forfeitures	25,396	22,641	7,817	27,418	50,100
Program income	340,187	118,396	35,020	90,026	96,494
Use of money and property	160,036	435,019	706,759	889,692	1,200,495
Intergovernmental	890,498	522,028	1,254,758	3,721,333	1,767,520
Charges for services	48,284	56,055	128,731	96,102	64,571
Refunds and reimbursement			84,846	28,534	36,546
Development fees	131,578	114,442			
Contributions	5,877	456,890			
Miscellaneous	179,804	37,119	53,043	1,386,703	89,127
TOTAL REVENUES	6,728,408	6,352,424	6,955,883	12,004,681	8,278,404
EXPENDITURES:					
Current:					
General government	487,455	790,650	487,240	733,140	1,066,357
Public works	300,081	277,510	206,957	210,798	183,582
Public safety	1,386,454	1,619,616	1,767,983	2,216,696	2,294,448
Cultural and recreation	160,287	179,474	177,116	209,785	297,193
Community development	303,249	1,245,417	786,394	4,757,300	719,212
Parks	58,797	73,615	394,202	459,383	632,736
Streets and highways	417,247	249,976	95,709	37,125	290,665
Public transportation	102,524	110,276	122,406		
Pass through agreements	261,311	342,940	438,180	311,472	363,024
Capital outlay	587,741	1,317,684	2,292,647	2,840,369	1,666,174
Debt service:					
Bond issue costs	398,084			613,589	
Principal		410,000	265,000	275,000	280,000
Interest		278,161	277,827	272,427	634,376
TOTAL EXPENDITURES	4,463,230	6,895,319	7,311,661	12,937,084	8,427,767
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,265,178	(542,895)	(355,778)	(932,403)	(149,363)
OTHER FINANCING SOURCES (USES):					
Transfers in	7,397,817	614,458	300,488	12,153,448	635,294
Transfers out	(7,397,817)	(614,458)	(300,488)	(12,103,320)	(536,410)
Issuance of bonds	7,820,000			11,470,000	
TOTAL OTHER FINANCING SOURCES	7,820,000			11,520,128	98,884
NET CHANGE IN FUND BALANCES BEFORE EXTRAORDINARY ITEM	10,085,178	(542,895)	(355,778)	10,587,725	(50,479)
EXTRAORDINARY ITEM					
Loss on transfer of assets and liabilities to RDA successor trust fund					
NET CHANGES IN FUND BALANCE	\$ 10,085,178	\$ (542,895)	\$ (355,778)	\$ 10,587,725	\$ (50,479)
DEBT SERVICE AS A PERCENTAGE OF NONCAPITAL EXPENDITURES	11.45%	12.34%	10.82%	12.24%	13.52%

The City of Winters implemented GASB 34 for the fiscal year ended June 30, 2004.
Information prior to the implementation of GASB 34 is not available.

Fiscal Year Ended June 30,			
2009	2010	2011	2012
\$ 4,969,284	\$ 4,470,119	\$ 4,752,199	\$ 4,013,897
219,268	211,459	1,324,932	161,336
30,901	11,423	10,745	21,059
30,496	32,471	44,781	28,531
615,205	250,775	144,210	118,781
1,178,487	1,737,368	831,230	1,188,508
54,122	59,516	43,929	337,482
<u>27,339</u>	<u>85,011</u>	<u>2,325,751</u>	<u>952,093</u>
<u>7,125,102</u>	<u>6,858,142</u>	<u>9,477,777</u>	<u>6,821,687</u>
2,542,986	1,008,391	220,632	234,854
593,672	584,850	270,011	175,433
2,318,611	2,356,584	2,269,423	2,771,159
279,358	202,341	548,057	617,395
612,582	3,215,133	1,688,046	1,062,943
635,508	358,626		
214,566	453,574	225,109	257,060
360,476	308,024		
2,920,330	4,255,546	5,783,033	3,113,832
295,000	460,000	470,000	485,000
775,800	769,814	750,627	467,833
<u>11,548,889</u>	<u>13,972,883</u>	<u>12,224,938</u>	<u>9,185,509</u>
<u>(4,423,787)</u>	<u>(7,114,741)</u>	<u>(2,747,161)</u>	<u>(2,363,822)</u>
1,562,647	1,418,888	2,117,877	209,139
(1,071,503)	(1,287,627)	(2,117,877)	(209,139)
<u>491,144</u>	<u>131,261</u>		
(3,932,643)	(6,983,480)	(2,747,161)	(2,363,822)
			<u>(379,143)</u>
<u>\$ (3,932,643)</u>	<u>\$ (6,983,480)</u>	<u>\$ (2,747,161)</u>	<u>\$ (2,742,965)</u>
<u>12.41%</u>	<u>12.66%</u>	<u>18.95%</u>	<u>15.69%</u>

CITY OF WINTERS, CALIFORNIA

ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY LAST ELEVEN FISCAL YEARS

Year Ended June 30,	City			Taxable Assessed Value	Community Development Agency		Taxable Assessed Value	Total Direct Tax Rate
	Secured	Unsecured	Utility		Secured	Unsecured		
2001	\$ 178,365,084	\$ 7,102,185	\$ 2,450	\$185,469,719	\$37,974,432	\$ 4,065,980	\$ 42,040,412	0.407%
2002	185,895,422	8,484,272	2,450	194,382,144	46,721,769	4,161,224	50,882,993	0.415%
2003	195,609,868	8,996,300	2,450	204,608,618	62,856,843	4,999,645	67,856,488	0.444%
2004	211,470,328	7,571,916	2,450	219,044,694	79,225,359	5,441,972	84,667,331	0.583%
2005	227,884,381	7,581,801	2,800	235,468,982	118,105,960	5,443,842	123,549,802	0.557%
2006	241,718,966	7,805,000	2,800	249,526,766	140,461,620	9,999,736	150,461,356	0.446%
2007	272,749,292	7,869,139	2,800	280,621,231	165,656,591	9,659,494	175,316,085	0.617%
2008	280,882,222	2,100,831	2,800	282,985,853	193,204,983	16,028,418	209,233,401	0.525%
2009	281,161,063	2,708,797	2,800	283,872,660	195,614,967	18,538,689	214,153,656	0.547%
2010	252,232,212	5,284,746	4,200	257,521,158	201,524,009	14,777,955	216,301,964	0.540%
2011	189,223,168	3,700,078	4,200	196,681,644	217,303,685	14,726,066	232,029,751	0.524%
2012	182,230,025	2,830,751	4,200	185,064,976	221,613,542	14,420,507	236,034,049	0.533%

NOTE:

In 1978 the voters of the State of California passed Proposition 13 which limited property taxes to a total maximum rate of 1% based upon the assessed value of the property being taxed. Each year, the assessed value of property may be increased by an "inflation factor" (limited to a maximum increase of 2%.) With few exceptions, property is only reassessed at the time that it is held to a new owner. At that point, the new assessed value is reassessed at the purchase price of the property sold. The assessed valuation data shown above represents the only data currently available with respect to the actual market value of taxable property and is subject to the limitations described above.

Source: Yolo County Auditor Controller Office

CITY OF WINTERS, CALIFORNIA

DIRECT AND OVERLAPPING PROPERTY TAX RATES (RATE PER \$100 OF ASSESSED VALUE) LAST NINE FISCAL YEARS

	Fiscal Year Ended June 30,									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
CITY DIRECT RATE:										
City basic rate	0.179	0.171	0.148	0.154	0.156	0.148	0.143	0.137	0.154	0.154
Community Development Agency	0.265	0.413	0.409	0.446	0.461	0.377	0.404	0.402	0.291	0.275
TOTAL CITY DIRECT RATE	0.444	0.583	0.557	0.600	0.617	0.525	0.547	0.540	0.445	0.429
OVERLAPPING RATES:										
Yolo County	0.228	0.098	0.156	0.122	0.108	0.119	0.221	0.109	0.111	0.124
Yolo County Library	0.024	0.022	0.021	0.032	0.011	0.029	0.029	0.029	0.030	0.030
Winters Cemetary District	0.022	0.020	0.019	0.003	0.027	0.027	0.027	0.027	0.027	0.028
Sacramento-Yolo Mosquito Vector District	0.007	0.007	0.007	0.010	0.009	0.009	0.009	0.009	0.009	0.009
Yolo County Resources Conservation District	0.000	0.000	0.000	0.000	0.000	0.000	0.000	-	-	-
Yolo County Flood Control District	0.007	0.007	0.006	0.009	0.010	0.010	0.010	0.010	0.010	0.010
Solano Community College District	0.033	0.032	0.030	0.046	0.042	0.042	0.042	0.042	0.042	0.043
Yolo County School Services	0.021	0.021	0.018	0.028	0.030	0.030	0.030	0.030	0.030	0.030
Winters Joint Unified School District	0.214	0.210	0.185	0.150	0.147	0.201	0.086	0.205	0.296	0.297
	1.000	1.000	1.000	1.000	1.000	0.991	1.000	1.000	1.000	1.000
City of Winters General Obligation Bonds	0.007	0.007	0.710	0.071	0.074	0.074	0.074	-	-	-
Winters Joint Unified School District Bonds	0.080	0.080	0.080	0.080	0.154	0.266	0.299	0.092	0.092	0.092
Indian Valley Dam Bond	0.000	0.000	0.000	0.000	0.000	0.000	0.373			
TOTAL DIRECT RATE	1.087	1.087	1.790	1.151	1.228	1.331	1.745	1.092	1.092	1.092

NOTE:

In 1978, California voters passed Proposition 13 which sets the property tax rate at a 1.00% fixed amount. This 1.00% is shared by all taxing agencies for which the subject property resides within. In addition to the 1.00% fixed amount, property owners are charged taxes as a percentage of assessed property values for payment of the Winters Joint Unified School District bonds and for City of Winters General Obligation Bonds.

CITY OF WINTERS, CALIFORNIA

PRINCIPAL PROPERTY TAX PAYERS CURRENT YEAR AND NINE YEARS AGO

Taxpayer	Fiscal Year Ended June 30, 2012			Fiscal Year Ended June 30, 2003		
	Taxable Assessed Value	Rank	Percent of Total City Taxable Assessed Value	Taxable Assessed Value	Rank	Percent of Total City Taxable Assessed Value
Mariani Nut Company	\$ 5,804,628	1	1.41%	\$ 4,412,700	3	1.570%
GBH-Winters Highlands LLC	4,596,566	2	1.11%	5,983,589	1	2.130%
Pavestone Company LP	4,497,532	3	1.09%	5,909,553	2	2.110%
Bruhn Orchards Housing LLP	3,744,434	4	0.91%			
Roman Catholic Bishop of Sacramento	3,640,875	5	0.88%			
Winters Invstors LLC	3,181,215	6	0.77%	1,716,301	6	0.610%
Winters Almondwood LP	2,550,000	7	0.62%			
Winters Apartments	2,219,512	8	0.54%			
Ali Ashraf & Yasmin A	2,168,006	9	0.53%			
Cal Sierra Financial Inc.	2,045,637	10	0.50%			
Ogando, Joseph E and Karen M Trust	1,972,830	11	0.48%			
Corp of the Presiding Bishop LDS Church	1,810,750	12	0.44%			
Evilsizor, Kenneht A Jr., Etal	1,715,239	13	0.42%	1,733,440	5	0.620%
Gateway Investors Club LLC	1,676,003	14	0.41%	1,482,570	7	0.530%
Winters Investment Group	1,554,000	15	0.38%			
Pickerel, John and Melanie B.	1,380,999	16	0.33%			
Schuhart, Thuel V & Vive	1,288,378	17	0.31%			
Conway, Louis W. TR Etal	1,254,642	18	0.30%			
South Market Court PTN LP	1,200,000	19	0.29%			
Lorenzo, Aladdin C. & Lynda R TR	1,197,688	20	0.29%			
Montosa, Donna M. TR	1,167,194	21	0.28%			
Siracusa, John & Elizabeth	1,024,584	22	0.25%			
Corbett Family Trust	1,005,222	23	0.24%			
Cheney, D Rick Tr Etal						
Community Housing Opp Corp				2,008,000	4	0.720%
Deutsche Bank and Trust						
LB/L-DUV II Winters LLC				1,141,290	9	0.410%
Miller Disclaimer Trust						
Miller, Michael & Constance						
Almondwood Developments						
Brugger, Sandra G						
Central Valley Coalition for Affordable Housing						
Federal Home Loan Mortgage Corp						
Greyhawke LLC						
Hisey, Raymond P & Rebecca A				1,000,152	10	0.360%
Lyons, Tom R and Diana E				1,418,800	8	0.510%
Ruiz, Martin and Ofelia						
Russell, Ray and Julie						
Tanski, Charlene						
Winters Pacific Associates LP						
Winters Village East LLC						
	\$ 52,695,934		12.76%	\$ 26,806,395		9.57%

The City of Winters implemented GASB 34 for the fiscal year ended June 30, 2004.
Information prior to that shown above is not available.

The amounts shown above include assessed value data for both the City
and the Community Development Agency.

Source: Yolo County Assessor's Office

CITY OF WINTERS, CALIFORNIA

PROPERTY TAX LEVIES AND COLLECTIONS LAST NINE FISCAL YEARS

Fiscal year ended June 30,	Tax levied for the fiscal year	Collected within the Fiscal Year of Levy		Total Collections to Date	
		Amount	Percent of levy	Amount	Percent of levy
2003	\$ 1,210,667	\$ 1,210,667	100%	\$ 1,210,667	100%
2004	1,771,991	1,771,991	100%	1,771,991	100%
2005	1,999,986	1,999,986	100%	1,999,986	100%
2006	1,785,601	1,785,601	100%	1,785,601	100%
2007	2,814,012	2,814,012	100%	2,814,012	100%
2008	2,581,766	2,581,766	100%	2,581,766	100%
2009	2,723,983	2,723,983	100%	2,723,983	100%
2010	2,556,664	2,556,664	100%	2,556,664	100%
2011	2,256,945	2,256,945	100%	2,256,945	100%
2012	2,428,884	2,428,884	100%	2,428,884	100%

NOTES:

- ① Yolo County has adopted the "Teeter Plan" effective 1993-1994, which means that the City receives full payment for taxes levied each year, while the County retains all penalty, interest and delinquent taxes, when collected
- ② The amounts presented include City property taxes and Community Development Agency tax increment. This schedule also includes amounts collected by the City and the Community Development Agency that were passed-through to other agencies.

SOURCE: Yolo County Auditor Controller's Office

CITY OF WINTERS, CALIFORNIA

RATIO OF OUTSTANDING DEBT BY TYPE LAST NINE FISCAL YEARS

Fiscal year ended June 30,	Governmental Activities		Business Type Activities			
	Tax Allocation Bonds	Total Govern- mental Activities	General Obligation Bonds	Loans	Sewer Bonds	Water Bonds
2003	\$ -	\$ -	\$135,000	\$ -	\$ -	\$ -
2004	7,820,000	7,820,000	130,000			
2005	7,410,000	7,410,000	125,000			
2006	7,145,000	7,145,000	120,000			
2007	18,340,000	18,340,000				
2008	18,060,000	18,060,000			4,495,000	3,810,000
2009	17,765,000	17,765,000			4,495,000	3,810,000
2010	17,305,000	17,305,000			4,495,000	3,810,000
2011	16,835,000	16,835,000			4,495,000	3,810,000
2012					4,400,000	3,730,000

NOTE: Details regarding the city's outstanding debt can be found in the notes to the financial statements.
Personal Income Data for the City of Winters is not available

- ① See the Schedule of Assessed Value and Estimated Actual Value of Taxable Property on Page 156 for property tax value data
- ② Population Data can be found in the Schedule of Demographic and Economic Statistics on Page 167

Total Business- type Activities	Total Primary Govern- ment	Percentage of Estimated Actual Taxble Value of Property^①	Debt per Capita^②
\$ 135,000	\$ 135,000	0.05%	21.46
130,000	7,950,000	2.62%	1,203.45
125,000	7,535,000	2.10%	1,097.12
120,000	7,265,000	1.82%	1,042.03
	18,340,000	4.02%	2,663.76
8,305,000	26,365,000	5.36%	3,753.02
8,305,000	26,070,000	5.23%	3,696.82
8,305,000	25,610,000	5.40%	3,608.06
8,305,000	25,140,000	5.92%	3,755.60
8,130,000	8,130,000	1.93%	1,188.77

CITY OF WINTERS, CALIFORNIA

RATIO OF GENERAL BONDED DEBT OUTSTANDING LAST ELEVEN FISCAL YEARS

Fiscal year ended June 30,	Outstanding General Bonded Debt			Percent of Assessed Value	Debt per Capita
	General Obligation Bonds	Tax Allocation Bonds	Total		
2001	\$ 145,000	\$ -	\$ 145,000	0.06%	\$ 23.97
2002	140,000		140,000	0.06%	22.81
2003	135,000		135,000	0.05%	21.46
2004	130,000	7,820,000	7,950,000	2.62%	1,203.45
2005	125,000	7,410,000	7,535,000	2.10%	1,097.12
2006	120,000	7,145,000	7,265,000	1.82%	1,042.03
2007		18,340,000	18,340,000	4.02%	2,663.76
2008		18,060,000	18,060,000	3.67%	2,570.82
2009		17,765,000	17,765,000	3.57%	2,519.14
2010		17,305,000	17,305,000	3.65%	2,438.01
2011		16,835,000	16,835,000	3.96%	2,371.79
2012				0.00%	

NOTE: General bonded debt is debt payable with governmental fund resources and general obligation bonds recorded in enterprise funds

① Assessed value has been used because the actual value of taxable property is not readily available in the State of California

CITY OF WINTERS, CALIFORNIA

DIRECT AND OVERLAPPING DEBT AS OF JUNE 30, 2012

City Assessed Valuation		\$ 185,064,976	
Redevelopment Agency Incremental Valuation		<u>236,034,049</u>	
TOTAL ASSESSED VALUATION		<u>\$ 421,099,025</u>	
	Percentage Applicable ①	Outstanding Debt at June 30, 2012	Estimated Share of Overlapping Debt
OVERLAPPING TAX AND ASSESSMENT DEBT:			
Solano County Community College District	0.835%	\$ 108,605,090	\$ 906,853
Winters Joint Unified School District	39.823%	<u>3,875,000</u>	<u>1,543,141</u>
TOTAL OVERLAPPING TAX AND ASSESSMENT DEBT		<u>\$ 112,480,090</u>	<u>\$ 2,449,994</u>
DIRECT AND OVERLAPPING GENERAL FUND DEBT:			
Yolo County General Fund Obligations	1.481%	\$ 3,465,000	\$ 51,317
Yolo County Office of Education Certificates of Participation	1.481%	7,356,489	108,950
Winters Joint Unified School District Certificates of Participation	39.823%	<u>1,305,000</u>	<u>519,690</u>
TOTAL DIRECT AND OVERLAPPING GENERAL FUND DEBT		<u>\$ 12,126,489</u>	<u>679,957</u>
TOTAL DIRECT AND OVERLAPPING DEBT			<u>\$ 3,129,951</u> ②

NOTE:

Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the city. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the City of Winters. This process recognizes that, when considering the governments's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

① Percentage of overlapping agency's assessed valuation located within boundaries of the City of Winters.

② Excludes tax and revenue anticipation notes, revenue, mortgage revenue and tax allocation bonds and non-bonded capital lease obligations.

SOURCE:

California Municipal Statistics, Inc.

CITY OF WINTERS, CALIFORNIA

LEGAL DEBT MARGIN INFORMATION LAST NINE FISCAL YEARS

	Fiscal Year Ended June 30,				
	2003	2004	2005	2006	2007
Assessed valuation	\$ 272,465,106	\$ 303,712,025	\$ 359,018,784	\$ 399,988,122	\$ 455,937,316
Debt limit percentage	15.00%	15.00%	15.00%	15.00%	15.00%
DEBT LIMIT	40,869,766	45,556,804	53,852,818	59,998,218	68,390,597
Total debt applicable to limit General Obligation Bonds	135,000	130,000	125,000	120,000	
LEGAL DEBT MARGIN	\$ 40,734,766	\$ 45,426,804	\$ 53,727,818	\$ 59,878,218	\$ 68,390,597
Total debt applicable to limit as a percentage of debt limit	0.33%	0.29%	0.23%	0.20%	0.00%

<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
\$ 492,219,254	\$ 498,026,316	\$ 473,823,122	\$ 424,957,197	\$421,099,025
<u>15.00%</u>	<u>15.00%</u>	<u>15.00%</u>	<u>15.00%</u>	<u>15.00%</u>
73,832,888	74,703,947	71,073,468	63,743,580	63,164,854
<u>\$ 73,832,888</u>	<u>\$ 74,703,947</u>	<u>\$ 71,073,468</u>	<u>\$ 63,743,580</u>	<u>\$ 63,164,854</u>
<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>

CITY OF WINTERS, CALIFORNIA

PLEGDED REVENUE COVERAGE LAST TEN FISCAL YEARS

Fiscal year ended June 30,	General Obligation Bonds				Tax Allocation Bonds			
	Debt Service				Tax Incre- ment	Debt Service		
	Taxes	Principal	Interest	Coverage		Principal	Interest	Coverage
2002	\$ 17,734	\$ 5,000	\$ 7,250	1.45	\$ 548,631	\$ -	\$ -	n/a
2003	23,378	5,000	7,000	1.95	722,567			n/a
2004	24,002	5,000	6,750	2.04	1,253,938			n/a
2005	28,775	5,000	6,500	2.50	1,469,479	182,573	118,261	4.88
2006	23,537	5,000	6,250	2.09	1,785,601	265,000	277,827	3.29
2007	23,451	120,000	6,000	0.19	2,100,792	275,000	272,427	3.84
2008				n/a	1,853,339	280,000	634,376	2.03
2009				n/a	2,013,682	295,000	773,758	1.88
2010					1,905,946	460,000	765,462	1.56
2011					1,610,359	470,000	750,626	1.32
2012					1,596,679	485,000	734,953	1.31

CITY OF WINTERS, CALIFORNIA

DEMOGRAPHIC AND ECONOMIC STATISTICS LAST TEN CALENDAR YEARS

Calendar Year	Population ①	Median Household Income②	Unemploy- ment Rate ③
2002	6,290	n/a	5.40%
2003	6,606	n/a	5.80%
2004	6,868	n/a	5.30%
2005	6,972	n/a	4.80%
2006	6,885	n/a	5.20%
2007	6,935	n/a	6.80%
2008	7,025	n/a	7.40%
2009	7,052	n/a	n/a
2010	7,098	\$ 59,679	n/a
2011	6,694	n/a	n/a
2012	6,839	n/a	11.10%

NOTE: Data on Personal Income and Per Capita income for residents in The City of Winters is not available.

① State Department of Finance

② U.S. Census Bureau, Census 2010

③ State of California Employment Development Department

CITY OF WINTERS, CALIFORNIA

PRINCIPAL EMPLOYERS CURRENT YEAR AND FOUR YEARS AGO

Employer	2012		2008	
	Number of Employees	Percent of Total Employment	Number of Employees	Percent of Total Employment
Winters Joint Unified School District	230	7.11%	228	8.36%
Mariani Nut Company	350	10.83%	197	7.22%
Buckhorn Restaruant	120	3.71%	100	3.67%
Pavestone	30	0.93%	66	2.42%
City of Winters	44	1.36%	35	1.28%
Double M Trucking	70	2.17%	15	0.55%
JDS		0.00%	13	0.48%
Woodtech		0.00%	12	0.44%
Town and Country	14	0.43%		0.00%
Vintage Paving	11	0.34%		0.00%
	<u>869</u>	<u>26.88%</u>	<u>666</u>	<u>24.41%</u>

NOTE: Data for Period nine years earlier not available.

"Total Employment" based on U.S. Census Bureau, Census 2000

SOURCE: Source: City of Winters
U.S. Census Bureau, Census 2000 FOR 2008

CITY OF WINTERS, CALIFORNIA

FULL-TIME AND PART-TIME CITY EMPLOYEES BY FUNCTION LAST NINE FISCAL YEARS

Function	Fiscal Year Ended June 30,									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Community Development	3.00	3.19	2.44	3.44	4.00	3.33	2.50	1.50	1.50	1.00
Community Development Agency	0.00	1.00	1.00	1.44	1.44	3.11	1.94	1.94	1.94	0.00
Finance	2.00	2.00	2.44	2.44	2.60	2.44	3.00	3.00	3.00	3.00
General Government	3.00	3.44	3.88	3.88	4.44	4.88	5.00	5.00	4.00	4.00
Police	11.00	11.44	11.44	12.94	13.88	13.21	11.44	12.44	12.44	12.44
Fire Department									4.00	7.00
Public Works	8.00	8.69	8.94	8.44	9.32	8.44	7.32	7.32	7.32	7.32
Recreation	2.42	2.42	3.03	3.03	3.33	12.09	11.81	9.85	9.85	9.85
TOTAL	29.42	32.18	33.17	35.61	39.01	47.50	43.01	41.05	44.05	44.61

SOURCE: City of Winters, California

CITY OF WINTERS, CALIFORNIA

OPERATING INDICATORS BY FUNCTION LAST NINE FISCAL YEARS

	Fiscal Year Ended June 30,									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Police:										
Traffic Citations	\$23,409	\$24,391	\$21,102	\$ 6,242	\$24,523	\$48,860	\$ 48,860	\$ 11,177	\$ 10,745	\$ 19,569
Parking Citations	1,770	1,005	1,540	805	1,710	1,195	1,195	245		1,490
Water										
New Connections	n/a	n/a	135	80	2	1	3			5
Average Daily Consumption	1.41 mgd	1.32 mgd	1.64 mgd	1.84 mgd	1.60 mgd	1.86 mgd	1.58 mgd	1.28 mgd	1.39 mgd	1.10 mgd
Sewer										
New Connections	n/a	n/a	135	80	2	1				
Average Daily Sewage Treatment	.611 mgd	.623 mgd	.604 mgd	.598 mgd	.598 mgd	.548 mgd	.548 mgd	.567 mgd	.556 mgd	.535 mgd

SOURCE: City of Winters, California

CITY OF WINTERS, CALIFORNIA

CAPITAL ASSET STATISTICS BY FUNCTION LAST NINE FISCAL YEARS

	Fiscal Year Ended June 30,									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
POLICE:										
Stations	1	1	1	1	1	1	1	1	1	1
FIRE										
Stations	0	0	0	0	0	0	0	0	1	1
PUBLIC WORKS:										
Streets (lane miles)	22	22	22	22	22	22	22	22	22	22
Traffic Signals	1	1	1	1	1	1	1	1	1	2
PARKS AND RECREATION:										
Parks	6	6	6	6	6	6	6	6	6	6
Park acreage	7.2	7.2	7.2	7.2	7.2	7.2	7.2	7.2	7.2	7.2
Community Centers	1	1	1	1	1	1	1	1	1	1
WATER:										
Water Mains (miles)	20	20	20	20	20	20	20	20	20	20
Water Wells	5	5	5	5	5	5	5	5	6	6
Storage tanks (non-operational)	2	2	2	2	2	2	2	2	2	2
WASTEWATER:										
Sewer Lines (miles)	23	23	23	23	23	23	23	23	23	23
Pump Stations	2	2	2	2	2	2	2	2	2	2
Sewer Treatment Plant	1	1	1	1	1	1	1	1	1	1

SOURCE: City of Winters, California



CITY COUNCIL
STAFF REPORT

TO: Honorable Mayor and Councilmembers
DATE: February 19, 2013
THROUGH: John W. Donlevy, Jr., City Manager
FROM: Shelly A. Gunby, Director of Financial Management *Shelly*
SUBJECT: October 2012 Treasurer Report

RECOMMENDATION:

Staff recommends that the City Council receive and file the City of Winters Treasurer Report for October 2012.

BACKGROUND:

The City of Winters financial policy requires monthly reports regarding receipts, disbursement and fund balances be submitted to the City Council for review, due to the workload created by the dissolution of the redevelopment agency, staff has prepared a report for the period July 1-October 30, 2012 and it is attached for Council review.

Items of note in the attached report are as follows:

General Fund

General Fund revenues are 17% of budgeted; the following items affect the cash flows into the General Fund.

- The first installment of Property Tax will be received in January 2013, this is our second highest revenue source.
- The first installment of Property Tax in lieu of Sales Tax will be received in January 2013.
- The first installment of Property Tax in lieu of VLF will be received in January 2013, this is our third highest revenue source..
- Sale and use taxes are remitted to the City two (2) months after they are received by the State Board of Equalization, currently the receipts are 12% of the budgeted amount
- Municipal Services taxes are 31% of budget.
- Utility User Tax is 30% of budget. We receive the UUT approximately 1-3 months after

City of Winters
General Fund Revenue Summary
July 1, 2012 through November 30, 2012

G/L Code	Account Description	Budget 2012-2013	Percent of Year Complete		% of Budget Received
			November Actual	Year to Date Actual	
101-41101	Property Tax	\$ 649,948			-
101-41102	Property Tax in Lieu of Sales Tax	117,672			-
101-41103	Property Tax in Lieu of VLF	449,636			-
101-41401	Sales & Use Tax	356,837	37,066	112,792	32%
101-41402	Prop 172	44,352			0%
101-41403	Franchise Fee	201,417		50,737	25%
101-41404	Property Transfer Tax	10,000			0%
101-41405	Utility Tax	736,000	46,369	308,829	42%
101-41406	Municipal Services Tax	320,000	24,680	148,070	46%
101-41407	Business Licenses	24,000	240	4,350	18%
101-41408	TOT Tax	4,500		2,590	58%
101-41507	Motor Vehicle in Lieu	6,500			0%
101-41508	Motor Vehicle Licensing Fee-ERAF			3,639	
101-41509	Homeowners Property Tax Relief	16,300			0%
101-41511	Off-Highway Motor Vehicle				
101-42102	Copy Fees	50		36	72%
101-42103	Plan Check Fees	15,000	217	15,205	101%
101-42104	Planning Application Fees	10,000			0%
101-42107	Project Monitoring Fees	500		1,849	370%
101-42108	Police Reports	500	42	314	63%
101-42109	Fingerprint Fees	3,500	132	2,409	69%
101-42111	Towing/DUI Reimbursement	1,500	47	263	18%
101-42112	Ticket Sign Off Fees	250	70	435	174%
101-42201	Recreation Fees	3,000		1,140	38%
101-42205	Basketball Revenues	5,800	5,020	6,200	107%
101-42211	Pool Ticket Sales	6,100		2,346	38%
101-42212	Pool Concession Stand Revenues	4,500		2,580	57%
101-42213	Pool Proceeds	600		675	113%
101-42215	Swim Passes	6,000		1,882	31%
101-42216	Swim Lessons	11,000		5,865	53%
101-42217	Water Aerobics Fees	150		68	45%
101-42218	Swim Team Reimbursement	8,000			0%
101-42301	Park Rental	1,400	180	1,309	94%
101-42303	Community Center Rental	12,500	223	6,158	49%
101-42304	Community Center Insurance Collected			567	
101-42308	Ambulance Service Charge	7,500	752	3,994	53%
101-43151	Fire District Payments	220,329			0%
101-44101	Rents/Leases Revenues	38,500	4,465	29,128	76%
101-44102	Interest Earnings	3,000	2	398	13%
101-46102	Building Permits	40,000	1,332	19,140	48%
101-46103	Encroachment Permit	1,200	239	1,819	152%
101-46104	Other Licenses & Permits	30,000	324	20,890	70%
101-46106	Reinspect Fee	250			0%
101-48105	Cal Ema Grant	3,000			0%
101-48106	Post Reimbursement	5,000		2,132	43%
101-49101	Contributions	67,416	3,469	18,970	28%
101-49102	Reimbursements/Refunds		402	10,029	
101-49104	Miscellaneous Revenues	26,000	184	7,956	31%
101-49106	Cash Over/Short		(1)	(7)	
101-49107	Restitution-T. Martin			26	
101-49999	Interfund Operating Transfer	129,372	34,254	34,254	26%
Total General Fund Revenues		\$ 3,599,079	\$ 159,708	\$ 829,037	23%

the utilities are used.

- Building permit fees received are 37% of budget.
- General Fund expenditures are 32% of budget.

Other funds:

Fund 221 Gas Tax Fund: Gas Tax revenues are 22% of budgeted.

Fund 211 City Wide Assessment District, the first installment will be received in January 2013.

Fund 611 Water: Water fund revenues are 36% of budget and expenditures are 42% of budget.

Fund 621 Sewer: Sewer fund revenues are 32% of budget and expenditures are 30% of budget.

FISCAL IMPACT:

None

City of Winters
 General Fund Revenue Summary
 July 1, 2012 through October 31, 2013

		% Of Year Complete			33%
G/L Code	Account Description	Budget 2012-2013	October Actual	Year to Date Actual	% of Budget Received
101-41101	Property Tax	\$ 649,948			
101-41102	Property Tax in Lieu of Sales Tax	117,672			
101-41103	Property Tax in Lieu of VLF	449,636			
101-41401	Sales & Use Tax	356,837	41,825	41,825	12%
101-41402	Prop 172	44,352			0%
101-41403	Franchise Fee	201,417	997	43,256	21%
101-41404	Property Transfer Tax	10,000			0%
101-41405	Utility Tax	736,000	44,243	223,709	30%
101-41406	Municipal Services Tax	320,000	24,680	98,710	31%
101-41407	Business Licenses	24,000	880	3,450	14%
101-41408	TOT Tax	4,500	2,590	2,590	58%
101-41507	Motor Vehicle in Lieu	6,500			0%
101-41508	Motor Vehicle Licensing Fee-ERAF		3,639	3,639	
101-41509	Homeowners Property Tax Relief	16,300			0%
101-41511	Off-Highway Motor Vehicle				
101-42102	Copy Fees	50	15	21	42%
101-42103	Plan Check Fees	15,000	3,337	14,797	
101-42104	Planning Application Fees	10,000	1,201	1,849	
101-42106	Investigation Fees	500			
101-42108	Police Reports	500	71	232	46%
101-42109	Fingerprint Fees	3,500	320	2,163	62%
101-42111	Towing/DUI Reimbursement	1,500	77	178	12%
101-42112	Ticket Sign Off Fees	250	85	315	126%
101-42201	Recreation Fees	3,000	285	1,140	38%
101-42205	Basketball Revenues	5,800			0%
101-42207	Afterschool Tuition		464	464	
101-42211	Pool Ticket Sales	6,100		2,346	38%
101-42212	Pool Concession Stand Revenues	4,500		2,580	57%
101-42213	Pool Proceeds	600		675	113%
101-42215	Swim Passes	6,000		1,882	31%
101-42216	Swim Lessons	11,000		5,865	53%
101-42217	Water Aerobics Fees	150		68	45%
101-42218	Swim Team Reimbursement	8,000			0%
101-42301	Park Rental	1,400		965	69%
101-42303	Community Center Rental	12,500	2,098	5,660	45%
101-42304	Community Center Insurance Collected			567	
101-42308	Ambulance Service Charge	7,500	942	2,652	35%
101-44101	Rents/Leases Revenues	38,500	8,456	20,443	53%
101-43151	Fie District Payment	220,329			
101-44102	Interest Earnings	3,000	395	395	13%
101-46102	Building Permits	40,000	4,374	14,795	
101-46103	Encroachment Permit	1,200	296	1,232	103%
101-46104	Other Licenses & Permits	30,000	8,535	18,785	63%
101-46106	Reinspect Fee	250			
101-48015	Cal Ema Grant	3,000			
101-48106	Post Reimbursement	5,000	1,001	1,592	32%
101-49101	Contributions	67,416	5,167	15,501	23%
101-49102	Reimbursements/Refunds		648	9,211	
101-49104	Miscellaneous Revenues	26,000	26	2,594	10%
101-49106	Cash Over/Short		(69)	(6)	
101-49107	Restitution-T. Martin			26	
101-49999	Interfund Operating Transfer	129,372			0%
	Total General Fund Revenues	\$ 3,599,079	\$ 156,114	\$ 546,166	15%

City of Winters
 Summary of Revenues
 July 1, 2012 through October 31, 2012

		% of Year Compl				33
Fund	Fund Description	Budget 2012-2013	October Actual	Year to Date Actual	Budget to be Received	% of Budget Received
101	General Fund	3,599,079	156,579	546,167	3,052,912	15%
103	Community Center and Pool Fund		16	16	(16)	
104	Fireworks Fund	14,000	3	4,255	9,745	30%
105	Senior Fund		1	1		
107	Park Maintenance		2	2	(2)	
113	2007 Housing TABS		1,023	1,023		
201	Fire Prevention Grant		1	1	(1)	
208	First Time Homebuyer In Lieu		75	75	(75)	
211	City Wide Assessment	252,097			252,097	
212	Flood Assessment District	28	3	3	25	11%
221	Gas Tax	190,338	23,537	42,430	147,908	22%
223	PERS Trust Fund		2	2	(2)	
231	State COPS AB1913	100,000			100,000	
251	Traffic Safety	6,800	200	355	6,445	5%
252	Asset Forfeiture	52	13	13	39	25%
254	Vehicle Theft Deterrent	185	43	18,043	(17,858)	999%
262	Street Grants	183,256			183,256	
267	Grant Ave Improvement					
276	Putah Creek North Bank Improvem	1,301,354	65,939	245,483	1,055,871	19%
287	After School Contributions		2	2	(2)	
289	Dry Slough Bridge			20,811		
291	Beverage Recycling	5,100	23	23	5,077	
294	Transportation	301,911		11,579	290,332	4%
299	After School Program	141,670	18,024	121,450	20,220	86%
303	EEDBG Grant			14,302		
313	STBG 96-1043 Housing & Public W	7,522			7,522	
321	EDBG 99-688 Buckhorn	19,580	1,450	5,801	13,779	30%
322	EDBG 96-405 Cradwick	5,548	6,200	10,850	(5,302)	196%
351	RLF Housing Rehab		287	287	(287)	
352	RLF Affordable Housing		48	7,073	(7,073)	
355	RLF Small Business	34,113	1,681	8,282	25,831	24%
356	RLF HOME Program	282	67	67	215	24%
411	Street Impact Fee	154,389	19,451	19,451	134,938	13%
412	Storm Drain Impact Fee	99,104	1,456	1,456	97,648	1%
413	Parks & Recreation Impact Fee	1,918	343	343	1,575	18%
414	Public Safety Impact Fee	28,491	2,796	2,796	25,695	10%
415	Fire Impact Fee	57,062	4,232	4,232	52,830	7%
416	General Facilities Impact Fee	102,381	9,330	9,330	93,051	9%
417	Water Impact Fee	58,740	7,433	7,433	51,307	13%
418	Sewer Impact Fee	109,790	14,407	14,407	95,383	13%
419	Flood Fees		155	155	(155)	
421	General Fund Capital	2,085	491	491	1,594	24%
422	Landfill Capital	820	187	187	633	23%
424	Parks & Recreation Capital	29	6	6	23	21%
427	Capital Equipment	151,874	141	2,092	149,782	1%
429	Service Reserve Fund	2,163	584	584	1,579	27%
481	General Plan 1992	34,780			34,780	
482	Flood Control Study	5	1	1	4	20%
492	RAJA Storm Drain	246	34	34	212	14%
494	CARF	590	978	3,018	(2,428)	512%
495	Monitoring Fee	34,780			34,780	
496	Storm Drain Non-Flood	1			1	
501	General Debt Service	212	50	50	162	24%
611	Water O & M	1,368,669	112,535	487,119	881,550	36%
612	Water Reserve	9,292	84	2,901	6,391	31%
616	Water Conservation	12,000	8	8	11,992	
617	Water Meter Fund	82,716	4,627	34,061	48,655	41%
621	Sewer O & M	1,679,463	135,509	531,745	1,147,718	32%
771	RORF		265	11,140		
781	RDA LTD Interest			10,161		
821	Winters Library	250	48	48	202	19%
831	Swim Team	62,300	302	25,921	36,379	42%
833	Festival de la Comunidad	6,401	2	4,451	1,950	70%
846	Quilt Festival	1,000		442	558	44%
Total Revenues		\$ 10,224,466	\$ 590,674	\$ 2,232,458	\$ 8,049,445	21%

City of Winters
Summary of Expenditures
July 1, 2012 through October 31, 2012

		% of Year Complet					33%
Fund	Fund Description	Budget 2012-2013	October Actual	Year to Date Actual	Unspent Budget	% of Budget Spent	
101	General Fund Expenditures by Department						
110	City Council	\$ 2,958	\$ 189	\$ 972	\$ 1,986		33%
120	City Clerk	16,909	270	3,375	13,534		20%
130	City Treasurer	338	27	108	230		32%
160	City Manager	30,292	5,053	18,486	11,806		61%
161	Economic and Housing	16,905	16,592	20,216	(3,311)		0%
163	Rodgers Building	-	188	188			0%
170	Administrative Services	179,813	16,860	60,737	119,076		34%
180	Finance	3,765	392	1,261	2,504		33%
210	Police Department	2,000,843	160,142	672,519	1,328,324		34%
310	Fire Department	771,435	45,402	206,806	564,629		27%
410	Community Development	152,925	(4,666)	19,490	133,435		13%
420	Building Inspections	158,068	18,252	57,843	100,225		37%
610	Public Works-Administration	254,122	13,685	71,447	182,675		28%
710	Recreation	6,500		3,184	3,316		49%
720	Community Center	74,377	3,530	23,218	51,159		31%
730	Swimming Pool	71,008	(8,406)	19,034	51,974		27%
	Total General Fund Expenditure	\$ 3,740,258	\$ 267,510	\$ 1,178,884	\$ 2,561,562		32%
104	Fireworks Fund	14,000			14,000		
105	Senior Fund			283			
110	Housing Successor Agency		(14,955)	(13,958)			
201	Fire Prevention Grant	500			500		
211	City Wide Assessment	252,097	10,701	88,106	163,991		35%
221	Gas Tax Fund	176,371	6,268	54,060	122,311		31%
231	State COPS 1913	73,656	12,730	33,065	40,591		45%
251	Traffic Saftey	92,270		64,217	28,053		70%
252	Asset Forfieture	4,500			4,500		
262	Street Grants	183,256			183,256		
276	Putah Creek North Bank Improvem	2,188,027	14,828	327,659	1,860,368		15%
278	Prop 84 Park Grant	856,633	204	7,600			
287	Afterschool Donations		41	716	(716)		
289	Dry Slough		363	75,364			
291	Beverage Recycling Grant	5,000			5,000		
294	Transportation	373,530	2,017	44,907	328,623		12%
299	After School Program	143,624	18,798	40,299	103,325		28%
305	Community Pedestrian Grant	77,414	1,664	6,451	70,963		8%
313	STBG 96-1043 Housing & Public W	7,522			7,522		
321	EDBG 99-688 Buckhorn	19,580	1,450	5,801	13,779		30%
322	EDBG 405-Cradwick	5,548	4,650	6,200	(652)		112%
411	Street Impact Fee	443,999	3,430	24,306	419,693		5%
413	Park & Recreation Impact Fee	626,960			626,960		
414	Public Saftey Impact Fee	54,000		6,843	47,157		13%
415	Fire Impact Fee			6,842	(6,842)		
417	Water Impact Fee	429,309		229,309	200,000		53%
418	Sewer Impact Fee	493,672		158,084	335,588		32%
422	Landfill Capital	16,500		3,500	13,000		21%
427	Equipment Replacement Fund	74,013		46,690	27,323		63%
429	Service Reserve	34,187			34,187		
494	CARF	2,500			2,500		
611	Water O & M	1,254,254	73,995	526,242	728,012		42%
616	Water Conservation Fund	12,600			12,600		
617	Water Meter Fund	5,000			5,000		
621	Sewer O & M	1,875,098	34,493	569,258	1,305,840		30%
626	2007 Sewer Bond		283	13,874	(13,874)		
651	Central Service Overhead	155,274			155,274		
652	CSO including PD and Fd	419,875			419,875		
701	Community Redevelopment		(239)				
771	RORF		25,983	988,558			
781				10,161			
773	2007 TABS		(3,324)	(3,324)			
821	Winters Library	25,000			25,000		
831	Swim Team	67,715	601	17,361	50,354		26%
833	Festival de la Comunidad	7,000		6,992	8		100%
846	Quilt Festival	750		37	713		5%
	Total Expenditures	\$ 14,211,492	\$ 461,489	\$ 4,524,386	\$ 9,895,344		26%

City of Winters
Cash and LAIF Balances
Cash and LAIF Balances as of October 31, 2012

Fund	Description	Balance	
		6/30/2012	10/31/2012
101	General Fund	\$ 1,031,510	\$ 518,828
103	Community Center and Pool Fund	18,433	18,465
104	Fireworks Fund	(502)	3,753
105	Senior Fund	702	421
107	Park Maintenance	2,691	2,696
110	Housing Successor Agency	(214,857)	(201,004)
113	2007 Housing TABS	1,144,995	1,137,909
201	Fire Prevention Grant	1,057	1,058
208	First Time Homebuyer	84,079	84,228
211	City Wide Assessment	(14)	(88,716)
212	Flood Assessment District	3,812	3,819
221	Gas Tax	189,891	201,474
223	PERS Trust Fund	-	2
231	State COPS 1913	(52,760)	(85,250)
233	Realignment Grant	2,227	2,229
251	Traffic Safety	223,854	227,900
252	Asset Forfeiture	14,299	14,325
254	Vehicle Theft Deterrent	48,591	66,677
276	North Bank Putah Creek Project	(343,975)	(512,221)
278	Prop 84 Park Grant	(8,308)	(18,437)
287	After School Contributions	2,185	1,514
289	Dry Slough Bridge Grant	(1,446)	(46,645)
291	Beverage Recycling Fund	28,249	28,295
294	Transportation(Including Bus S	47,495	98,435
299	After School Program	124,035	192,539
303	EECBG Grant	(2,100)	
305	Community Pedestrian Grant	(14,492)	(23,517)
319	CDBG Park Grant	(261)	(261)
322	EDBG 96-405 Cradwick Building		4,650
351	RLF Housing Rehab	321,430	322,003
352	RLF First Time Homebuyer	46,838	53,953
355	RLF Small Business	55,365	63,696
356	RLF-HOME Program	74,730	74,863
411	Street Impact Fee	900,924	659,965
412	Storm Impact Fee	162,438	164,039
413	Parks and Recreation Impact Fe	384,029	384,713
414	Police Impact Fee	307,240	306,888
415	Fire Impact Fee	277,368	278,425
416	General Facilities Impact Fee	339,356	348,988
417	Water Impact Fee	714,198	425,493
418	Sewer Impact Fee	433,714	290,421
419	Flood Fee	173,129	173,437
421	General Fund Capital	549,455	550,434
422	Landfill Capital	212,402	209,277
424	Parks and Recreation Capital	6,696	6,708
427	Capital Equipment Fund	112,288	135,807
429	Service Reserve	636,063	731,934
481	General Plan 1992 Study	(490,143)	(490,143)
482	Flood Control Study	1,291	1,293
492	RAJA Storm Drain	38,351	38,419
494	Capital Asset Recovery Fee	53,996	57,062
496	Storm Drain Non-Flood	233	233
501	General Debt Service	55,918	56,018
611	Water O & M	767,212	771,950
612	Water Reserve	94,192	99,094
615	07 Water Bonds	(115,235)	(115,235)
616	Water Conservation	21,063	21,079
617	Water Meter	185,619	218,126
621	Sewer O & M	1,607,625	1,538,019
626	07 Sewer Bonds	(548,260)	(579,762)
629	Sewer Debt Service	60,868	60,868
651	Central Services	21,003	9,406
652	CSO with Fire and PD		4,306
701	Redevelopment		869
771	RORF	1,181,718	125,339
773	2007 TABS	9,520	11,296
781	RDA LTD	11,311	11,311
821	Winters Library	53,809	53,905
831	Swim Team	88,482	93,191
833	Festival de la Comunidad	2,403	(136)
846	Quilt Festival	522	840
	Total Cash	\$ 11,138,551	\$ 8,801,558

City of Winters
Fund Balances Report
Estimated Fund Balances as of October 31, 2012

Fund	Fund Description	Unaudited	Current	Current	Transfers	Estimated	Change
		Fund Balance June 30, 2012	Year Revenues	Year Expenditures		Fund Balance October 31, 2012	From June 30, 2012
101	General Fund	\$ 1,172,270	\$ 546,167	\$ 1,178,884	\$ -	\$ 539,553	\$ (632,717)
103	Community Center and Pool	18,449	16		-	18,465	16
104	Fireworks Fund	(502)	4,255		-	3,753	4,255
105	Senior Fund	703	1	283	-	421	(282)
107	City Park Maintenance	2,694	2		-	2,696	2
109	Housing Successor Trust	(4,190,123)			-	(4,190,123)	-
110	Housing Successor Agency	(214,030)		(13,958)	-	(200,072)	13,958
113	2007 Housing TABS	1,264,185	1,023		-	1,265,208	1,023
201	Fire Prevention Grant	1,058	1		-	1,059	1
208	First Time Homebuyer	84,153	75		-	84,228	75
211	City Wide Assessment	(2,794)		88,106	-	(90,900)	(88,106)
212	Flood Assessment District	3,815	3		-	3,818	3
221	Gas Tax	211,583	42,430	54,060	-	199,953	(11,630)
223	PERS Trust Fund		2		-	2	2
231	State COPS 1913	(52,760)		33,065	-	(85,825)	(33,065)
233	Realignment Fund	2,229			-	2,229	-
251	Traffic Safety	232,142	355	64,217	-	168,280	(63,862)
252	Asset Forfeiture	14,312	13		-	14,325	13
254	Vehicle Theft Deterrent	48,634	18,043		-	66,677	18,043
276	Putah Creek North Bank Imp	(269,335)	245,483	327,659	-	(351,511)	(82,176)
278	Prop 84 Park Grant	(11,015)		7,600	-	(18,615)	(7,600)
287	After School Program Contr	2,187	2	716	-	1,473	(714)
289	Dry Slough Bridge	(1,446)	20,811	75,364	-	(55,999)	(54,553)
291	Beverage Recycling Grant	28,378	23		-	28,401	23
294	Transportation	131,122	11,579	44,907	-	97,794	(33,328)
299	After School Program	122,555	121,450	40,299	-	203,706	81,151
303	EECBG Grant	(14,302)	14,302		-	-	14,302
305	Community Pedestrian Grant	(17,067)		6,451	-	(23,518)	(6,451)
313	STBG-96-1043 Housing and P	(29,070)			-	(29,070)	-
319	CDBG Park Grant	(261)			-	(261)	-
321	EDBG 99-688 Buckhorn		5,801		(5,801)	-	-
322	EDBG 96-405 Cradwick		10,850	4,650	(1,550)	4,650	4,650
351	RLF Housing Rehabilitation	333,359	287		-	333,646	287
352	RLF Affordable Housing	64,307	7,073		-	71,380	7,073
355	RLF Small Business	55,414	930		7,351	63,695	8,281
356	RLF HOME Program	74,796	67		-	74,863	67
411	Street Impact Fee	759,820	19,451	24,306	-	754,965	(4,855)
412	Storm Drain Impact Fee	192,583	1,456		-	194,039	1,456
413	Parks & Recreation Impact	384,370	343		-	384,713	343
414	Public Safety Impact Fee	307,263	2,796	6,843	-	303,216	(4,047)
415	Fire Impact Fee	277,614	4,232	6,842	-	275,004	(2,610)
416	General Facilities Impact	339,658	9,330		-	348,988	9,330
417	Water Impact Fee	647,369	7,433	229,309	-	425,493	(221,876)
418	Sewer Impact Fee	17,542	14,407	158,084	-	(126,135)	(143,677)
419	Flood Control Fee	173,283	155		-	173,438	155
421	General Fund Capital	549,943	491		-	550,434	491
422	Landfill Capital	212,591	187	3,500	-	209,278	(3,313)
424	Parks and Recreation Capit	6,702	6		-	6,708	6
427	Equipment Replacement Fund	368,406	2,092	46,690	-	323,808	(44,598)
429	Service Reserve Fund	1,001,171	584		-	1,001,755	584
481	General Plan 1992	211,759			-	211,759	-
482	Flood Control Study	(123,708)	1		-	(123,707)	1
492	RAJA Storm Drain	28,796	34		-	28,830	34
494	CARF	54,044	3,018		-	57,062	3,018
496	Storm Drain Non-Flood	233			-	233	-
501	General Debt Service	55,968	50		-	56,018	50
611	Water O & M	5,912,456	487,119	526,242	-	5,873,333	(39,123)
612	Water Reserve	97,908	2,901		-	100,809	2,901
615	2007 Water Bonds	189,497			-	189,497	-
616	Water Conservation	21,071	8		-	21,079	8
617	Water Meter Fund	191,690	34,061		-	225,751	34,061
619	Water Debt Service Fund	(3,376,734)			-	(3,376,734)	-
621	Sewer O & M	4,904,407	531,745	569,258	-	4,866,894	(37,513)
626	2007 Sewer Bonds	1,971,990		13,874	-	1,958,116	(13,874)
629	Sewer Debt Service	(3,935,540)			-	(3,935,540)	-
821	Winters Library	53,857	48		-	53,905	48
771	RORF	(11,582,674)	11,140	988,558	-	(12,560,092)	(977,418)
772	2004 TABS	12,358,585			-	12,358,585	-
773	2007 TABS	7,972		(3,324)	-	11,296	3,324
781	RDA LTD	521,472	10,161	10,161	-	521,472	-
831	Winters Library	84,631	25,921	17,361	-	93,191	8,560
833	Festival de La Comunidad	2,405	4,451	6,992	-	(136)	(2,541)
846	Quilt Festival	434	442	37	-	839	405
911	General Fixed Assets	22,380,872			-	22,380,872	-
Totals		\$ 34,335,346	\$ 2,225,107	\$ 4,517,036	\$ -	\$ 32,043,417	\$ (2,291,929)



CITY COUNCIL
STAFF REPORT

TO: Honorable Mayor and Councilmembers
DATE: February 19, 2013
THROUGH: John W. Donlevy, Jr., City Manager
FROM: Shelly A. Gunby, Director of Financial Management *Shelly*
SUBJECT: October 2012 Investment Report

RECOMMENDATION:

Staff recommends that the City Council receive and file the City of Winters investment for the period July 1, 2012 through October 2012.

BACKGROUND:

The City of Winters financial policy requires, at a minimum, quarterly investment earnings reports. The attached report shows the earnings for July through October 2012. The City of Winters is invested in the Local Agency Investment Funds (LAIF), a savings account at our local First Northern Bank, a Guaranteed Investment Contract (GIC) for the 2004 Tax Allocation Bond Reserve, and receives interest payments on the various CDBG and EDBG funded loans made to residents and businesses within the City of Winters.

The investment report for the month of July 2012 through October 2012 reflects interest received from all of the above sources.

FISCAL IMPACT:

None

City of Winters
Investment Earnings Report
As of October 31, 2012

Fund	Fund Description	Interest Earned October 2012	Interest Earned Year to Date
101	GENERAL FUND	\$ 395	\$ 395
103	Community Center and Pool Fund	16	16
201	FIRE PREVENTION FUND	1	1
208	FIRST TIME HOMEBUYER	75	75
212	FLOOD ASSESSMENT DISTRICT	3	3
221	GAS TAX FUND	180	180
223	PERS TRUST FUND	2	2
251	TRAFFIC SAFETY	200	200
252	ASSET FORFEITURE	13	13
254	VEHICLE THEFT DETERRENT	43	43
291	BEVERAGE RECYCLE GRANT	23	23
299	AFTER SCHOOL PROGRAM	108	108
321	EDBG 99-688	621	2,472
322	EDBG 96-405 CRADWICK	878	3,495
351	RLF HOUSING REHAB	287	287
352	RLF AFFORDABLE HOUSING	48	7,073
355	RLF SMALL BUSINESS	230	930
356	RLF HOME PROGRAM	67	67
411	STREET IMPACT FEE	590	590
412	STORM IMPACT FEE	145	145
413	PARKS & REC IMPACT FEE	343	343
414	POLICE IMPACT FEE	275	275
415	FIRE IMPACT FEE	248	248
416	GENERAL FACILITY IMPACT FEE	303	303
417	WATER IMPACT FEE	373	373
418	SEWER IMPACT FEE	387	387
421	GENERAL FUND CAPITAL	491	491
422	LANDFILL CAPITAL	187	187
424	PARKS & REC CAPITAL	6	6
427	EQUIPMENT REPLACEMENT FUND	141	141
429	SERVICE RESERVE	584	584
482	FLOOD CONTROL STUDY	1	1
492	RAJA STORM DRAIN	34	34
494	CARF	48	48
501	GENERAL DEBT SERVICE	50	50
611	WATER O & M	270	270
612	WATER RESERVE	84	84
616	WATER CONSERVATION	8	8
617	WATER METER FUND	166	166
621	SEWER O & M	622	622
821	WINTERS LIBRARY	48	48
831	SWIM TEAM	77	77
Total Investment Earnings		<u>\$ 8,671</u>	<u>\$ 20,864</u>



CITY COUNCIL
STAFF REPORT

TO: Honorable Mayor and Councilmembers
DATE: February 19, 2013
THROUGH: John W. Donlevy, Jr., City Manager
FROM: Shelly A. Gunby, Director of Financial Management *Shelly*
SUBJECT: November 2012 Treasurer Report

RECOMMENDATION:

Staff recommends that the City Council receive and file the City of Winters Treasurer Report for November 2012.

BACKGROUND:

The City of Winters financial policy requires monthly reports regarding receipts, disbursement and fund balances be submitted to the City Council for review, due to the workload created by the dissolution of the redevelopment agency, staff has prepared a report for the period July 1- November 30, 2012 and it is attached for Council review.

Items of note in the attached report are as follows:

General Fund

General Fund revenues are 19% of budgeted; the following items affect the cash flows into the General Fund.

- The first installment of Property Tax will be received in January 2013, this is our second highest revenue source.
- The first installment of Property Tax in lieu of Sales Tax will be received in January 2013.
- The first installment of Property Tax in lieu of VLF will be received in January 2013, this is our third highest revenue source..
- Sale and use taxes are remitted to the City two (2) months after they are received by the State Board of Equalization, currently the receipts are 21% of the budgeted amount
- Municipal Services taxes are 39% of budget.
- Utility User Tax is 36% of budget. We receive the UUT approximately 1-3 months after

the utilities are used.

- Building permit fees received are 45% of budget.
- General Fund expenditures are 40% of budget.

Other funds:

Fund 221 Gas Tax Fund: Gas Tax revenues are 27% of budgeted.

Fund 211 City Wide Assessment District, the first installment will be received in January 2013.

Fund 611 Water: Water fund revenues are 41% of budget and expenditures are 48% of budget.

Fund 621 Sewer: Sewer fund revenues are 39% of budget and expenditures are 35% of budget.

FISCAL IMPACT:

None

City of Winters
Summary of Expenditures
July 1, 2012 through November 30, 2012

		% of Year Completed				42%
Fund	Fund Description	Budget 2012-2013	November Actual	Year to Date Actual	Unspent Budget	% of Budget Spent
101	General Fund Expenditures by Depart					
110	City Council	\$ 2,958	\$ 172	\$ 1,144	\$ 1,814	39%
120	City Clerk	16,909	800	4,175	12,734	25%
130	City Treasurer	338	27	135	203	40%
160	City Manager	30,292	4,207	22,693	7,599	75%
161	Economic Development & Housing	16,906	16,768	36,984	-20,078	219%
163	Rogers Building		226	414	-414	
170	Administrative Services	179,813	16,974	77,711	102,102	43%
180	Finance	3,765	294	1,555	2,210	41%
210	Police Department	2,000,843	140,889	813,408	1,187,435	41%
310	Fire Department	771,435	93,246	300,051	471,384	39%
410	Community Development	152,925	12,676	32,166	120,759	21%
420	Building Inpections	158,068	11,981	69,824	88,244	44%
610	Public Works-Administration	254,122	16,896	88,343	165,779	35%
710	Recreation	6,500	625	3,809	2,691	59%
720	Community Center	74,377	7,690	30,908	43,469	42%
730	Swimming Pool	71,008	42	19,076	51,932	27%
	Total General Fund Expenditure	\$ 3,740,259	\$ 323,513	\$ 1,502,396	\$ 2,237,863	40%
104	Fireworks Fund	14,000			14,000	
105	Senior Fund			283	(283)	
110	Housing Successor Agency		(14,904)	(28,862)	28,862	
201	Fire Prevention Grant	500			500	
211	City Wide Assessment	252,097	22,931	111,037	141,060	44%
221	Gas Tax Fund	176,371	12,908	66,968	109,403	38%
231	State COPS 1913	73,656	7,182	40,247	33,409	55%
251	Traffic Sافتey	92,270		64,217	28,053	70%
252	Asset Forfeiture	4,500	1,035	1,035	3,465	23%
262	Street Grants	183,256			183,256	
276	Putah Creek North Bank Improvem	2,188,027	319,808	647,467	1,540,560	30%
278	Prop 84 Park Grant	858,320	4,263	11,863	846,457	1%
287	Afterschool Donations		657	1,373	(1,373)	
289	Dry Slough Bridge		18,456	93,821		
291	Beverage Recycling Grant	5,000	675	675	4,325	14%
294	Transportation	373,530	38,801	83,708	289,822	22%
299	After School Program	143,624	12,052	52,351	91,273	36%
305	Community Pedestrian Grant	77,414	132	6,583	70,831	9%
313	STBG 96-1043 Housing & Public W	7,522			7,522	
321	EDBG 99-688 Buckhorn	19,580		5,801	13,779	30%
322	EDBG 405-Cradwick	5,548	6,200	12,400	(6,852)	224%
411	Street Impact Fee	443,999	12,435	36,741	407,258	8%
413	Park & Recreation Impact Fee	626,960			626,960	
414	Public Sافتey Impact Fee	54,000		6,843	47,157	13%
415	Fire Impact Fee			6,842	(6,842)	
417	Water Impact Fee	429,309		229,309	200,000	53%
418	Sewer Impact Fee	493,672	63,280	221,364	272,308	45%
422	Landfill Capital	16,500	435	3,935	12,565	24%
427	Equipment Replacement Fund	74,013		46,690	27,323	63%
429	Service Reserve	34,187			34,187	
494	CARF	2,500			2,500	
611	Water O & M	1,254,254	78,286	604,528	649,726	48%
616	Water Conservation Fund	12,600	285	285	12,315	2%
617	Water Meter Fund	5,000			5,000	
621	Sewer O & M	1,875,098	93,910	663,169	1,211,929	35%
626	2007 Sewer Bond		23,927	37,801	(37,801)	
651	Central Service Overhead	155,274			155,274	
652	Equipment Fund	419,875			419,875	
771	RORF		28,014	1,016,572		
773	2007 Bonds		-	(3,324)		
821	Winters Library	25,000			25,000	
831	Swim Team	67,715	8,000	25,361	42,354	37%
833	Festival de la Comunidad	7,000	164	7,157	(157)	102%
846	Quilt Festival	750	21	59	691	8%
	Total Expenditures	\$ 14,213,180	\$ 1,062,467	\$ 5,576,694	\$ 9,743,554	31%

City of Winters
Fund Balances Report
Estimated Fund Balances as of November 30, 2012

Fund	Fund Description	Unaudited		Current Year Expenditures	Transfers In/(Out)	Estimated	
		Fund Balance 6/30/2012	Current Year Revenues			Fund Balance 12/31/2012	Change From 6/30/2012
101	General Fund	\$ 1,172,270	\$ 669,328	\$ 1,502,398	\$ -	\$ 339,200	\$ (833,070)
103	Community Center and Pool	18,449	16		-	18,465	16
104	Fireworks Fund	(502)	4,255		-	3,753	4,255
105	Senior Fund	703	1	283	-	421	(282)
107	City Park Maintenance	2,694	2		-	2,696	2
109	Housing Successor Trust	(4,190,123)			-	(4,190,123)	
110	Housing Successor	(214,030)		(28,862)	-	(185,168)	28,862
113	2007 Housing TABS	1,264,185	1,023		-	1,265,208	1,023
201	Fire Prevention Grant	1,058	1		-	1,059	1
208	First Time Homebuyer	84,153	75		-	84,228	75
211	City Wide Assessment	(2,794)		111,037	-	(113,831)	(111,037)
212	Flood Assessment District	3,815	3		-	3,818	3
221	Gas Tax	211,583	51,534	66,968	-	196,149	(15,434)
223	PERS Trust Fund		2		-	2	2
231	State COPS 1913	(52,760)		40,247	-	(93,007)	(40,247)
233	Realignment Funds	2,229			-	2,229	
251	Traffic Safety	232,142	355	64,217	-	168,280	(63,862)
252	Asset Forfeiture	14,312	13	1,035	-	13,290	(1,022)
254	Vehicle Theft Deterrent	48,634	18,043		-	66,677	18,043
276	Putah Creek North Bank Imp	(269,335)	330,222	647,467	-	(586,580)	(317,245)
278	Prop 84 Park	(11,015)		11,863	-	(22,878)	(11,863)
287	After School Program Contr	2,187	2	1,373	-	816	(1,371)
289	Dry Slough Bridge	(1,446)	77,567	93,821	-	(17,700)	(16,254)
291	Beverage Recycling Grant	28,378	23	675	-	27,726	(652)
294	Transportation	131,122	11,579	83,708	-	58,993	(72,129)
299	After School Program	122,555	127,053	52,351	-	197,257	74,702
303	ECCBG Grant	(14,302)	14,302		-		14,302
305	Community Pedestrian Grant	(17,067)		6,583	-	(23,650)	(6,583)
313	STBG-96-1043 Housing and P	(29,070)			-	(29,070)	
319	CDBG Park Grant	(261)			-	(261)	
321	EDBG 99-688 Buckhorn		5,801		(5,801)		
322	EDBG 96-405 Cradwick		7,750		(7,750)		
351	RLF Housing Rehabilitation	333,359	287		-	333,646	287
352	RLF Affordable Housing	64,307	17,296		-	81,603	17,296
355	RLF Small Business	55,414	1,105		13,551	70,070	14,656
356	RLF HOME Program	74,796	67		-	74,863	67
411	Street Impact Fee	759,820	66,279	36,741	-	789,358	29,538
412	Storm Drain Impact Fee	192,583	1,456		-	194,039	1,456
413	Parks & Recreation Impact	384,370	343		-	384,713	343
414	Public Safety Impact Fee	307,263	2,796	6,843	-	303,216	(4,047)
415	Fire Impact Fee	277,614	4,232	6,842	-	275,004	(2,610)
416	General Facilities Impact	339,658	9,330		-	348,988	9,330
417	Water Impact Fee	647,369	7,254	229,309	-	425,314	(222,055)
418	Sewer Impact Fee	17,542	41,421	221,364	-	(162,401)	(179,943)
419	Flood Control Fee	173,283	55,303		-	228,586	55,303
421	General Fund Capital	549,943	491		-	550,434	491
422	Landfill Capital	212,591	187	3,935	-	208,843	(3,748)
424	Parks and Recreation Capit	6,702	6		-	6,708	6
427	Equipment Replacement Fund	368,406	2,092	46,690	-	323,808	(44,598)
429	Service Reserve Fund	1,001,171	584		-	1,001,755	584
481	General Plan 1992	211,759			-	211,759	
482	Flood Control Study	(123,708)	1		-	(123,707)	1
492	RAJA Storm Drain	28,796	34		-	28,830	34
494	CARF	54,044	3,518		-	57,562	3,518
496	Storm Drain Non-Flood	233			-	233	
501	General Debt Service	55,968	50		-	56,018	50
611	Water O & M	5,912,456	561,702	604,528	-	5,869,630	(42,826)
612	Water Reserve	97,908	5,448		-	103,356	5,448
615	2007 Water Bonds	189,497			-	189,497	
616	Water Conservation	21,071	8	285	-	20,794	(277)
617	Water Meter Fund	191,690	42,562		-	234,252	42,562
619	Water Debt Service Fund	(3,376,734)			-	(3,376,734)	
621	Sewer O & M	4,904,407	659,623	663,169	-	4,900,861	(3,546)
626	2007 Sewer Bonds	1,971,990		37,801	-	1,934,189	(37,801)
629	Sewer Debt Service	(3,935,540)			-	(3,935,540)	
711	Community Redevelopment LI		202		-	202	202
771	RORF	(11,582,674)	979	1,016,605	10,161	(12,588,139)	(1,005,465)
772	RDA Trust	12,358,585			-	12,358,585	
773	2007 TABS	7,972		(3,324)	-	11,296	3,324
781	RDA Long Term Debt	521,472	10,161		(10,161)	521,472	
821	Winters Library	53,857	48		-	53,905	48
831	Winters Library	84,631	25,937	25,361	-	85,207	576
833	Festival de La Comunidad	2,405	4,451	7,157	-	(301)	(2,706)
846	Quilt Festival	434	442	59	-	817	383
911	General Fixed Assets	22,380,872			-	22,380,872	
Total Estimated Fund Balance		\$ 34,335,346	\$ 2,844,645	\$ 5,558,529	\$ -	\$ 31,621,462	\$ (2,713,884)

City of Winters
General Fund Revenue Summary
July 1, 2012 through November 30, 2012

		Percent of Year Complete			42%
G/L Code	Account Description	Budget 2012-2013	November Actual	Year to Date Actual	% of Budget Received
101-41101	Property Tax	\$ 649,948			
101-41102	Property Tax in Lieu of Sales Tax	117,672			
101-41103	Property Tax in Lieu of VLF	449,636			
101-41401	Sales & Use Tax	356,837	33,900	75,725	21%
101-41402	Prop 172	44,352			0%
101-41403	Franchise Fee	201,417	7,481	50,737	25%
101-41404	Property Transfer Tax	10,000			0%
101-41405	Utility Tax	736,000	38,751	262,461	36%
101-41406	Municipal Services Tax	320,000	24,680	123,390	39%
101-41407	Business Licenses	24,000	660	4,110	17%
101-41408	TOT Tax	4,500		2,590	58%
101-41507	Motor Vehicle in Lieu	6,500			0%
101-41508	Motor Vehicle Licensing Fee-ERAF			3,639	
101-41509	Homeowners Property Tax Relief	16,300			0%
101-41511	Off-Highway Motor Vehicle				
101-42102	Copy Fees	50	15	36	72%
101-42103	Plan Check Fees	15,000	192	14,989	100%
101-42104	Planning Application Fees	10,000			0%
101-42107	Project Monitoring Fees	500		1,849	370%
101-42108	Police Reports	500	40	272	54%
101-42109	Fingerprint Fees	3,500	114	2,277	65%
101-42111	Towing/DUI Reimbursement	1,500	38	216	14%
101-42112	Ticket Sign Off Fees	250	50	365	146%
101-42201	Recreation Fees	3,000		1,140	38%
101-42205	Basketball Revenues	5,800	1,180	1,180	20%
101-42211	Pool Ticket Sales	6,100		2,346	38%
101-42212	Pool Concession Stand Revenues	4,500		2,580	57%
101-42213	Pool Proceeds	600		675	113%
101-42215	Swim Passes	6,000		1,882	31%
101-42216	Swim Lessons	11,000		5,865	53%
101-42217	Water Aerobics Fees	150		68	45%
101-42218	Swim Team Reimbursement	8,000			0%
101-42301	Park Rental	1,400	164	1,129	81%
101-42303	Community Center Rental	12,500	275	5,936	47%
101-42304	Community Center Insurance Collected			567	
101-42308	Ambulance Service Charge	7,500	590	3,242	43%
101-43151	Fire District Payments	220,329			0%
101-44101	Rents/Leases Revenues	38,500	4,221	24,663	64%
101-44102	Interest Earnings	3,000		396	13%
101-46102	Building Permits	40,000	3,013	17,807	45%
101-46103	Encroachment Permit	1,200	348	1,580	132%
101-46104	Other Licenses & Permits	30,000	4,032	20,566	69%
101-46106	Reinspect Fees	250			0%
101-48105	Cal Ema Grant	3,000			0%
101-48106	Post Reimbursement	5,000	540	2,132	43%
101-49101	Contributions	67,416		15,501	23%
101-49102	Reimbursements/Refunds		416	9,627	
101-49104	Miscellaneous Revenues	26,000	5,177	7,771	30%
101-49106	Cash Over/Short			-6	
101-49107	Restitution-T. Martin			26	
101-49999	Interfund Operating Transfer	129,372			
Total General Fund Revenues		<u>\$ 3,599,079</u>	<u>\$ 125,877</u>	<u>\$ 669,329</u>	<u>19%</u>

City of Winters
 Summary of Revenues
 July 1, 2012 through November 30, 2012

Fund	Fund Description	% of Year Completed			Budget to be Received	% of Budget Received
		Budget 2012-2013	November Actual	Year to Date Actual YTD		
101	General Fund	\$ 3,599,329	\$ 123,162	\$ 669,329	\$ 2,930,000	19%
103	Community Center and Pool Fund			16	(16)	
104	Fireworks Fund	14,000		4,255	9,745	30%
105	Senior Fund			1	(1)	
107	Park Maintenance					
107	Park Maintenance			2	(2)	
113	2007 Housing TABS			1,023	(1,023)	
201	Fire Prevention Grant			1	(1)	
208	First Time Homebuyer In Lieu			75	(75)	
211	City Wide Assessment	252,097			252,097	
212	Flood Assessment District	28		3	25	11%
221	Gas Tax	190,338	9,104	51,534	138,804	27%
223	PERS Trust Fund			2	(2)	
231	State COPS AB1913	100,000			100,000	
251	Traffic Saftey	6,800		355	6,445	5%
252	Asset Forfieture	52		13	39	25%
254	Vehicle Theft Deterrent	185		18,043	(17,858)	999%
262	Street Grants	183,256			183,256	
267	Grant Ave Improvement					
276	Putah Creek North Bank Improvem	1,301,354	84,739	330,222	971,132	25%
287	After School Contributions			2	(2)	
289	Dry Slough Bridge Grant		56,756	77,567	(77,567)	
291	Beverage Recycling	5,100		23	5,077	
294	Transportation	301,911		11,579	290,332	4%
299	AfTer School Program	141,670	5,602	127,053	14,617	90%
303	EEDBG Grant			14,302	(14,302)	
313	STBG 96-1043 Housing & Public W	7,522			7,522	
321	EDBG 99-688 Buckhorn	19,580		5,801	13,779	30%
322	EDBG 96-405 Cradwick	5,548	1,550	12,400	(6,852)	224%
351	RLF Housing Rehab			287	(287)	
352	RLF Affordable Housing		10,223	17,296	(17,296)	
355	RLF Small Business	34,113	6,375	14,657	19,456	43%
356	RLF HOME Program	282		67	215	24%
411	Street Impact Fee	154,389	46,828	66,279	88,110	43%
412	Storm Drain Impact Fee	99,104		1,456	97,648	1%
413	Parks & Recreation Impact Fee	1,918		343	1,575	18%
414	Public Saftey Impact Fee	28,491		2,796	25,695	10%
415	Fire Impact Fee	57,062		4,232	52,830	7%
416	General Facilities Impact Fee	102,381		9,330	93,051	9%
417	Water Impact Fee	58,740	(179)	7,254	51,486	12%
418	Sewer Impact Fee	109,790	27,015	41,421	68,369	38%
419	Flood Fees		55,149	55,303	(55,303)	
421	General Fund Capital	2,085		491	1,594	24%
422	Landfill Capital	820		187	633	23%
424	Parks & Recreation Capital	29		6	23	21%
427	Capital Equipment	151,874		2,092	149,782	1%
429	Service Reserve Fund	2,163		584	1,579	27%
481	General Plan 1992	34,780			34,780	
482	Flood Control Study	5		1	4	20%
492	RAJA Storm Drain	246		34	212	14%
494	CARF	590	500	3,518	(2,928)	596%
495	Monitoring Fee	34,780			34,780	
496	Storm Drain Non-Flood	1			1	
501	General Debt Service	212		50	162	24%
611	Water O & M	1,368,669	74,583	561,702	806,967	41%
612	Water Reserve	9,292	2,546	5,448	3,844	59%
616	Water Conservation	12,000		8	11,992	
617	Water Meter Fund	82,716	8,501	42,562	40,154	51%
621	Sewer O & M	1,679,463	127,877	659,623	1,019,840	39%
711	Community Redevelopment LIH		202	202	(202)	
771	RORF	1,706,722		11,140	1,695,582	1%
781	RDA Long Term Debt			10,161	(10,161)	
821	Winters Library	250		48	202	19%
831	Swim Team	62,300	16	25,937	36,363	42%
833	Festival de la Comunidad	6,401		4,451	1,950	70%
846	Quilt Festival	1,000		442	558	44%
Total Revenues		\$ 11,931,438	\$ 640,549	\$ 2,873,009	\$ 9,058,429	24%

City of Winters
Cash and LAIF Balances Report
Cash and LAIF Balances as of November 30, 2012

Fund	Fund Description	Balance 6/30/2012	Balance 11/30/2012
101	General Fund	\$ 1,029,011	\$ 285,363
103	Community Center and Pool Fund	18,433	18,465
104	Fireworks Fund	(502)	3,753
105	Senior Fund	702	421
107	Park Maintenance	2,691	2,696
110	Housing Successor Agency	(214,857)	(186,099)
113	2007 Housing Bonds	1,144,995	1,137,909
201	Fire Prevention Grant	1,057	1,058
208	First Time Homebuyer	84,079	84,228
211	City Wide Assessment	(14)	(112,088)
212	Flood Assessment District	3,812	3,819
221	Gas Tax	189,891	200,388
223	PERS Trust Fund		2
231	State COPS 1913	(52,760)	(93,007)
233	Realignment	2,227	2,229
251	Traffic Safety	223,854	168,280
252	Asset Forfeiture	14,299	13,290
254	Vehicle Theft Deterrent	48,591	66,677
276	North Bank Putah Creek Project	(343,975)	(589,388)
278	Prop 84 Park Grant	(8,308)	(22,878)
287	After School Contributions	2,185	1,084
289	Dry Slough Bridge	(1,446)	757
291	Beverage Recycling Fund	28,249	27,620
294	Transportation(Including Bus Svc	47,495	64,649
299	After School Program	124,035	185,173
303	EECBG Grant	(2,100)	
305	Community Pedestrian Grant	(14,492)	(23,649)
319	CDBG Park Grant	(261)	(261)
351	RLF Housing Rehab	321,430	322,003
352	RLF First Time Homebuyer	46,838	64,176
355	RLF Small Business	55,365	70,071
356	RLF-HOME Program	74,730	74,863
411	Street Impact Fee	900,924	700,323
412	Storm Impact Fee	162,438	164,039
413	Parks and Recreation Impact Fee	384,029	384,713
414	Police Impact Fee	307,240	303,467
415	Fire Impact Fee	277,368	275,004
416	General Facilities Impact Fee	339,356	348,988
417	Water Impact Fee	714,198	425,314
418	Sewer Impact Fee	433,714	254,156
419	Flood Fee	173,129	228,586
421	General Fund Capital	549,455	550,434
422	Landfill Capital	212,402	208,842
424	Parks and Recreation Capital	6,696	6,708
427	Capital Equipment Fund	112,288	135,807
429	Service Reserve	636,063	731,934
481	General Plan 1992 Study	(490,143)	(490,143)
482	Flood Control Study	1,291	1,293
492	RAJA Storm Drain	38,351	38,419
494	Capital Asset Recovery Fee	53,996	57,562
496	Storm Drain Non-Flood	233	233
501	General Debt Service	55,918	56,018
502	General LTD	(1,181)	
611	Water O & M	767,212	783,930
612	Water Reserve	94,192	99,704
615	07 Water Bonds	(115,235)	100
616	Water Conservation	21,063	20,794
617	Water Meter	185,619	224,639
621	Sewer O & M	1,607,114	1,587,680
626	07 Sewer Bonds	(548,260)	(44,594)
629	Sewer Debt Service	60,868	60,868
651	Central Services	21,003	17,518
652	CSO with PD and Fire		2,998
701	Redevelopment		869
711	RDA Low Income Housing		202
771	RORF	1,181,718	97,386
773	2007 Bond Proceeds	9,520	11,296
781	RDA LTD	11,311	11,311
821	Winters Library	53,809	53,905
831	Swim Team	88,482	85,207
833	Festival de la Comunidad	2,403	(277)
846	Quilt Festival	522	840
	Total Cash	<u>\$ 11,134,360</u>	<u>\$ 9,167,676</u>



CITY COUNCIL
STAFF REPORT

TO: Honorable Mayor and Councilmembers
DATE: February 19, 2013
THROUGH: John W. Donlevy, Jr., City Manager
FROM: Shelly A. Gunby, Director of Financial Management *Shelly*
SUBJECT: November 2012 Investment Report

RECOMMENDATION:

Staff recommends that the City Council receive and file the City of Winters investment for the period July 1, 2012 through November 2012.

BACKGROUND:

The City of Winters financial policy requires, at a minimum, quarterly investment earnings reports. The attached report shows the earnings for July through November 2012. The City of Winters is invested in the Local Agency Investment Funds (LAIF), a savings account at our local First Northern Bank, a Guaranteed Investment Contract (GIC) for the 2004 Tax Allocation Bond Reserve, and receives interest payments on the various CDBG and EDBG funded loans made to residents and businesses within the City of Winters.

The investment report for the month of November 2012 reflects interest received the CDBG and EDBG funded Loans and from the savings account. The Year to Date column includes investment income from all of the above sources.

FISCAL IMPACT:

None

City of Winters
Investment Earnings Report
As of November 30, 2012

Fund	Fund Description	Interest Earned November 2012	Interest Earned Year to Date
101	GENERAL FUND		\$ 396
103	Community Center and Pool Fund		16
201	FIRE PREVENTION FUND		1
208	FIRST TIME HOMEBUYER		75
212	FLOOD ASSESSMENT DISTRICT		3
221	GAS TAX FUND		180
223	PERS TRUST FUND		2
251	TRAFFIC SAFTEY		200
252	ASSET FORFEITURE		13
254	VEHICLE THEFT DETERRENT		43
291	BEVERAGE RECYCLE GRANT		23
299	AFTER SHCOOL PROGRAM		108
321	EDBG 99-688		2,472
322	EDBG 96-405 CRADWICK	876	4,371
351	RLF HOUSING REHAB		287
352	RLF AFFORDABLE HOUSING	5,458	12,531
355	RLF SMALL BUSINESS	175	1,105
356	RLF HOME PROGRAM		67
411	STREET IMPACT FEE		590
412	STORM IMPACT FEE		145
413	PARKS & REC IMPACT FEE		343
414	POLICE IMPACT FEE		275
415	FIRE IMPACT FEE		248
416	GENERAL FACILITY IMPACT F		303
417	WATER IMPACT FEE		373
418	SEWER IMPACT FEE		387
421	GENERAL FUND CAPITAL		491
422	LANDFILL CAPITAL		187
424	PARKS & REC CAPITAL		6
427	EQUIPMENT REPLACEMENT FUN		141
429	SERVICE RESERVE		584
482	FLOOD CONTROL STUDY		1
492	RAJA STORM DRAIN		34
494	CARF		48
501	GENERAL DEBT SERVICE		50
611	WATER O & M		270
612	WATER RESERVE		84
616	WATER CONSERVATION		8
617	WATER METER FUND		166
621	SEWER O & M		622
821	WINTERS LIBRARY		48
831	SWIM TEAM		77
Total Investment Earnings		\$ 6,509	\$ 27,374



CITY COUNCIL
STAFF REPORT

TO: Honorable Mayor and Councilmembers
DATE: February 19, 2013
THROUGH: John W. Donlevy, Jr., City Manager
FROM: Shelly A. Gunby, Director of Financial Management *Shelly*
SUBJECT: December 2012 Treasurer Report

RECOMMENDATION:

Staff recommends that the City Council receive and file the City of Winters Treasurer Report for December 2012.

BACKGROUND:

The City of Winters financial policy requires monthly reports regarding receipts, disbursement and fund balances be submitted to the City Council for review, due to the workload created by the dissolution of the redevelopment agency, staff has prepared a report for the period July 1- December 30, 2012 and it is attached for Council review.

Items of note in the attached report are as follows:

General Fund

General Fund revenues are 23% of budgeted; the following items affect the cash flows into the General Fund.

- The first installment of Property Tax will be received in January 2013, this is our second highest revenue source.
- The first installment of Property Tax in lieu of Sales Tax will be received in January 2013.
- The first installment of Property Tax in lieu of VLF will be received in January 2013, this is our third highest revenue source..
- Sale and use taxes are remitted to the City two (2) months after they are received by the State Board of Equalization, currently the receipts are 32% of the budgeted amount
- Municipal Services taxes are 46% of budget.
- Utility User Tax is 42% of budget. We receive the UUT approximately 1-3 months after

the utilities are used.

- Building permit fees received are 48% of budget.
- General Fund expenditures are 51% of budget.

Other funds:

Fund 221 Gas Tax Fund: Gas Tax revenues are 27% of budgeted.

Fund 211 City Wide Assessment District, the first installment will be received in January 2013.

Fund 611 Water: Water fund revenues are 46% of budget and expenditures are 54% of budget.

Fund 621 Sewer: Sewer fund revenues are 47% of budget and expenditures are 38% of budget.

FISCAL IMPACT:

None

City of Winters
Summary of Expenditures
July 1, 2012 through December 31, 2012

Fund	Fund Description	% of Year Completed				50%
		Budget 2012-2013	December Actual	Year to Date Actual	Unspent Budget	
101	General Fund Expenditures by Department					
110	City Council	2,958	438	1,582	1,376	53%
120	City Clerk	16,909	708	4,883	12,026	29%
130	City Treasurer	338	27	162	176	48%
160	City Manager	30,292	11,041	33,734	(3,442)	111%
161	Economic Development & Housing	16,906	92,348	129,332	(112,426)	765%
163	Rogers Building		106	519	(519)	
170	Administrative Services	179,813	21,311	99,022	80,791	55%
180	Finance	3,765	328	1,883	1,882	50%
210	Police Department	2,000,843	194,173	1,007,581	993,262	50%
310	Fire Department	771,435	16,907	316,958	454,477	41%
410	Community Development	152,925	4,678	36,844	116,081	24%
420	Building Inspections	158,068	16,002	85,826	72,242	54%
610	Public Works-Administration	254,122	14,332	102,675	151,447	40%
710	Recreation	6,500		3,809	2,691	59%
720	Community Center	74,377	3,957	34,865	39,512	47%
730	Swimming Pool	71,008	13,378	32,454	38,554	46%
	Total General Fund Expenditure	\$ 3,740,259	\$ 389,734	\$ 1,892,129	\$ 1,848,130	51%
104	Fireworks Fund	14,000			14,000	
105	Senior Fund			283	(283)	
110	Housing Successor Agency		(12,464)	(41,326)	41,326	
201	Fire Prevention Grant	500			500	
211	City Wide Assessment	252,097	17,970	129,006	123,091	51%
221	Gas Tax Fund	176,371	9,347	76,315	100,056	43%
231	State COPS 1913	73,656	8,017	48,264	25,392	66%
251	Traffic Safety	92,270	5,252	69,470	22,800	75%
252	Asset Forfeiture	4,500		1,035	3,465	23%
262	Street Grants	183,256			183,256	
276	Putah Creek North Bank Improvem	2,188,027		647,467	1,540,560	30%
278	Prop 84 Park Grant	858,320	5,475	17,337	840,983	2%
287	Afterschool Donations		15	1,388	(1,388)	
289	Dry Slough Bridge	159,165		93,820	65,345	
291	Beverage Recycling Grant	5,000		675	4,325	14%
294	Transportation	373,530	39,024	122,731	250,799	33%
299	After School Program	143,624	13,756	66,107	77,517	46%
305	Community Pedestrian Grant	77,414	(12,158)	(5,576)	82,990	-7%
313	STBG 96-1043 Housing & Public W	7,522			7,522	
321	EDBG 99-688 Buckhorn	19,580	1,450	7,252	12,328	37%
322	EDBG 405-Cradwick	5,548	1,550	13,950	(8,402)	251%
351	RLF Housing Rehab		26,376	26,376	(26,376)	
352	RLF Affordable Housing		3,768	3,768	(3,768)	
355	RLF Small Business		4,110	4,110	(4,110)	
411	Street Impact Fee	443,999	4,173	40,915	403,084	9%
412	Storm Drain Impact Fee		4,173	4,173	(4,173)	
413	Park & Recreation Impact Fee	626,960	4,173	4,173	622,787	1%
414	Public Safety Impact Fee	54,000	4,173	11,016	42,984	20%
415	Fire Impact Fee		4,173	11,016	(11,016)	
416	General Facility Impact Fee		4,173	4,173	(4,173)	
417	Water Impact Fee	429,309	4,173	233,482	195,827	54%
418	Sewer Impact Fee	493,672	4,173	225,538	268,134	46%
422	Landfill Capital	16,500		3,935	12,565	24%
427	Equipment Replacement Fund	74,013		46,690	27,323	63%
429	Service Reserve	34,187			34,187	
494	CARF	2,500			2,500	
611	Water O & M	1,254,254	67,101	671,629	582,625	54%
616	Water Conservation Fund	12,600		285	12,315	2%
617	Water Meter Fund	5,000			5,000	
621	Sewer O & M	1,875,098	44,732	707,900	1,167,198	38%
626	2007 Sewer Bond		28,125	65,926	(65,926)	
651	Central Service Overhead	155,274			155,274	
652	Equipment Fund	419,875			419,875	
771	RORF		97,573	1,114,177	(1,114,177)	
773	2007 TABS			(3,324)	3,324	
781	RDA Long term Debt			10,161		
821	Winters Library	25,000			25,000	
831	Swim Team	67,715		25,361	42,354	37%
833	Festival de la Comunidad	7,000	319	7,475	(475)	107%
846	Quilt Festival	750		59	691	8%
	Total Expenditures	\$ 14,372,345	\$ 772,456	\$ 6,359,341	\$ 8,023,165	44%

City of Winters
 Summary of Revenues
 July 1, 2012 through December 31, 2012

Fund	Fund Description	Percent of Year Complete				50%
		Budget 2012-2013	December Actual	Year to Date Actual	Budget to be Received	% of Budget Received
101	General Fund	\$ 3,599,329	\$ 159,728	\$ 829,057	\$ 2,770,272	23%
103	Community Center and Pool Fund			16	(16)	
104	Fireworks Fund	14,000		4,255	9,745	30%
105	Senior Fund			1	(1)	
107	Park Maintenance					
107	Park Maintenance			2	(2)	
113	2007 Housing TABS			1,023	(1,023)	
201	Fire Prevention Grant			1	(1)	
208	First Time Homebuyer In Lieu			75	(75)	
211	City Wide Assessment	252,097			252,097	
212	Flood Assessment District	28		3	25	11%
221	Gas Tax	190,338		51,534	138,804	27%
223	PERS Trust Fund		(2)			
231	State COPS AB1913	100,000			100,000	
251	Traffic Safety	6,800		355	6,445	5%
252	Asset Forfeiture	52	411	424	(372)	815%
254	Vehicle Theft Deterrent	185		18,043	(17,858)	999%
262	Street Grants	183,256			183,256	
267	Grant Ave Improvement					
276	Putah Creek North Bank Improvem	1,301,354	102,253	432,475	868,879	33%
287	After School Contributions			2	(2)	
289	Dry Slough Bridge Grant		19,730	97,297	(97,297)	
291	Beverage Recycling	5,100		23	5,077	
294	Transportation	301,911	8,336	19,915	281,996	7%
299	After School Program	141,670	5,383	132,436	9,234	93%
303	EEDBG Grant			14,302	(14,302)	
304	2012 SACOG Grant		5,474	5,474	(5,474)	
313	STBG 96-1043 Housing & Public W	7,522			7,522	
321	EDBG 99-688 Buckhorn	19,580	1,450	7,252	12,328	37%
322	EDBG 96-405 Cradwick	5,548	1,550	13,950	(8,402)	251%
351	RLF Housing Rehab			287	(287)	
352	RLF Affordable Housing			17,296	(17,296)	
355	RLF Small Business	34,113	4,352	19,009	15,104	56%
356	RLF HOME Program	282		67	215	24%
411	Street Impact Fee	154,389		66,279	88,110	43%
412	Storm Drain Impact Fee	99,104		1,456	97,648	1%
413	Parks & Recreation Impact Fee	1,918		343	1,575	18%
414	Public Safety Impact Fee	28,491		2,796	25,695	10%
415	Fire Impact Fee	57,062		4,232	52,830	7%
416	General Facilities Impact Fee	102,381		9,330	93,051	9%
417	Water Impact Fee	58,740		7,254	51,486	12%
418	Sewer Impact Fee	109,790		41,421	68,369	38%
419	Flood Fees			55,303	(55,303)	
421	General Fund Capital	2,085		491	1,594	24%
422	Landfill Capital	820		187	633	23%
424	Parks & Recreation Capital	29		6	23	21%
427	Capital Equipment	151,874		2,092	149,782	1%
429	Service Reserve Fund	2,163		584	1,579	27%
481	General Plan 1992	34,780			34,780	
482	Flood Control Study	5		1	4	20%
492	RAJA Storm Drain	246		34	212	14%
494	CARF	590	245	3,763	(3,173)	638%
495	Monitoring Fee	34,780			34,780	
496	Storm Drain Non-Flood	1			1	
501	General Debt Service	212		50	162	24%
611	Water O & M	1,368,669	68,346	630,048	738,621	46%
612	Water Reserve	9,292		5,448	3,844	59%
616	Water Conservation	12,000		8	11,992	
617	Water Meter Fund	82,716	4,512	47,074	35,642	57%
621	Sewer O & M	1,679,463	130,080	789,703	889,760	47%
711	Community Redevelopment LIH		(202)			
771	RORF	1,706,722	282	11,421	1,695,301	1%
781	RDA Long Term Debt			10,161	(10,161)	
821	Winters Library	250		48	202	19%
831	Swim Team	62,300		25,937	36,363	42%
833	Festival de la Comunidad	6,401		4,451	1,950	70%
846	Quilt Festival	1,000		442	558	44%
Total Revenues		\$ 11,931,438	\$ 511,928	\$ 3,384,937	\$ 8,546,501	28%

City of Winters
 General Fund Revenue Summary
 July 1, 2012 through December 31, 2012

G/L Code	Account Description	Percent of Year Completed			50%
		Budget 2012-2013	December Actual	Year to Date Actual	Actual/ Budget %
101-41101	Property Tax	\$ 649,948			
101-41102	Property Tax in Lieu of Sales Tax	117,672			
101-41103	Property Tax in Lieu of VLF	449,636			
101-41401	Sales & Use Tax	356,837	37,066	112,792	32%
101-41402	Prop 172	44,352			0%
101-41403	Franchise Fee	201,417		50,737	25%
101-41404	Property Transfer Tax	10,000			0%
101-41405	Utility Tax	736,000	46,369	308,829	42%
101-41406	Municiple Services Tax	320,000	24,680	148,070	46%
101-41407	Business Licenses	24,000	240	4,350	18%
101-41408	TOT Tax	4,500		2,590	58%
101-41507	Motor Vehicle in Lieu	6,500			0%
101-41508	Motor Vehicle Licensing Fee-ERAF			3,639	
101-41509	Homeowners Property Tax Relief	16,300			0%
101-41511	Off-Highway Motor Vehicle				
101-42102	Copy Fees	50		36	72%
101-42103	Plan Check Fees	15,000	217	15,205	101%
101-42104	Planning Application Fees	10,000			0%
101-42107	Project Monitoring Fees	500		1,849	370%
101-42108	Police Reports	500	42	314	63%
101-42109	Fingerprint Fees	3,500	132	2,409	69%
101-42111	Towing/DUI Reimbursement	1,500	47	263	18%
101-42112	Ticket Sign Off Fees	250	70	435	174%
101-42201	Recreation Fees	3,000		1,140	38%
101-42205	Basketball Revenues	5,800	5,020	6,200	107%
101-42211	Pool Ticket Sales	6,100		2,346	38%
101-42212	Pool Concession Stand Revenues	4,500		2,580	57%
101-42213	Pool Proceeds	600		675	113%
101-42215	Swim Passes	6,000		1,882	31%
101-42216	Swim Lessons	11,000		5,865	53%
101-42217	Water Aerobics Fees	150		68	45%
101-42218	Swim Team Reimbursement	8,000			0%
101-42301	Park Rental	1,400	180	1,309	94%
101-42303	Community Center Rental	12,500	223	6,158	49%
101-42304	Community Center Insurance Collected			567	
101-42308	Ambulance Service Charge	7,500	752	3,994	53%
101-43151	Fire District Payments	220,329			0%
101-44101	Rents/Leases Revenues	38,500	4,465	29,128	76%
101-44102	Interest Earnings	3,000	2	398	13%
101-46102	Building Permits	40,000	1,332	19,140	48%
101-46103	Encroachment Permit	1,200	239	1,819	152%
101-46104	Other Licenses & Permits	30,000	324	20,890	70%
101-46106	Reinspect Fee	250			0%
101-48105	Cal Ema Grant	3,000			0%
101-48106	Post Reimbursement	5,000		2,132	43%
101-49101	Contributions	67,416	3,469	18,970	28%
101-49102	Reimbursements/Refunds		402	10,029	
101-49104	Miscellaneous Revenues	26,000	184	7,956	31%
101-49106	Cash Over/Short		(1)	(7)	
101-49107	Restitution-T. Martin			26	
101-49999	Interfund Operating Transfer	129,372	34,254	34,254	26%
	Total General Fund Revenues	\$ 3,599,079	\$ 159,708	\$ 829,037	23%

City of Winters
Cash and LAIF Balances Report
Cash and LAIF Balance as of December 31, 2012

Fund	Fund Description	Balance	
		6/30/2012	12/31/2012
101	General Fund	\$ 1,029,011	\$ 220,501
103	Community Center and Pool Fund	18,433	18,465
104	Fireworks Fund	(502)	3,753
105	Senior Fund	702	421
107	Park Maintenance	2,691	2,696
110	Housing Successor Agency	(214,879)	(173,636)
113	Housing 2007 Tabs	1,136,886	1,129,799
201	Fire Prevention Grant	1,057	1,058
208	First Time Homebuyer	84,079	84,228
211	City Wide Assessment	(14)	(129,629)
212	Flood Assessment District	3,812	3,819
221	Gas Tax	189,891	186,803
231	State COPS 1913	(52,760)	(100,356)
233	Realignment	2,227	2,229
251	Traffic Safety	223,854	168,280
252	Asset Forfeiture	14,299	13,701
254	Vehicle Theft Deterrent	48,591	66,677
276	North Bank Putah Creek Project	(343,975)	(633,483)
278	Prop 84 Park Grant	(8,308)	(28,353)
287	After School Contributions	2,185	801
289	Dry Slough Bridge	(1,446)	2,031
291	Beverage Recycling Fund	28,249	27,620
294	Transportation(Including Bus Svc	47,495	54,716
299	After School Program	124,035	170,708
303	EECBG Grant	(2,100)	
304	2012 SACOG Grant		5,474
305	Community Pedestrian Grant	(14,492)	(11,491)
318	10-STBG-6745 Grant		(2,576)
319	CDBG Park Grant	(261)	(261)
351	RLF Housing Rehab	321,430	295,627
352	RLF First Time Homebuyer	46,838	60,408
355	RLF Small Business	55,365	70,313
356	RLF-HOME Program	74,730	74,863
411	Street Impact Fee	900,924	690,184
412	Storm Impact Fee	162,438	159,866
413	Parks and Recreation Impact Fee	384,029	380,540
414	Police Impact Fee	307,240	299,293
415	Fire Impact Fee	277,368	270,830
416	General Facilities Impact Fee	339,356	344,815
417	Water Impact Fee	714,198	421,140
418	Sewer Impact Fee	433,714	249,983
419	Flood Fee	173,129	228,586
421	General Fund Capital	549,455	550,434
422	Landfill Capital	212,402	208,842
424	Parks and Recreation Capital	6,696	6,708
427	Capital Equipment Fund	112,288	135,807
429	Service Reserve	636,063	731,934
481	General Plan 1992 Study	(490,143)	(490,143)
482	Flood Control Study	1,291	1,293
492	RAJA Storm Drain	38,351	38,419
494	Capital Asset Recovery Fee	53,996	57,807
496	Storm Drain Non-Flood	233	233
501	General Debt Service	55,918	56,018
611	Water O & M	766,542	795,652
612	Water Reserve	94,192	100,794
615	07 Water Bonds	(115,235)	100
616	Water Conservation	21,063	20,794
617	Water Meter	185,619	230,934
621	Sewer O & M	1,607,114	1,657,761
626	07 Sewer Bonds	(548,260)	(81,612)
629	Sewer Debt Service	60,868	60,868
651	Central Services	21,003	3,369
652	Central Service w PD & FD		8,309
771	RORF	1,184,218	1
773	2007 TABS	9,520	11,296
781	Successor RDA LTD	11,311	11,311
821	Winters Library	53,809	53,905
831	Swim Team	88,482	85,207
833	Festival de la Comunidad	2,403	(619)
846	Quilt Festival	522	818
	Total Cash	<u>\$ 11,129,240</u>	<u>\$ 8,886,683</u>

City of Winters
Fund Balances Report
Estimated Fund Balances as of December 31, 2012

Fund	Fund Description	Unaudited		Current Year Expenditures	Transfers In/(Out)	Estimated	
		Fund Balance 6/30/2012	Current Year Revenues			Fund Balance 12/31/2012	Change From 6/30/2012
101	General Fund	\$ 1,172,270	\$ 794,803	\$ 1,892,129	\$ 34,254	\$ 109,198	\$ (1,063,072)
103	Community Center and Pool	18,449	16	-	-	18,465	16
104	Fireworks Fund	(502)	4,255	-	-	3,753	4,255
105	Senior Fund	703	1	283	-	421	(282)
107	City Park Maintenance	2,694	2	-	-	2,696	2
109	Housing Successor Trust	(4,190,123)	-	-	-	(4,190,123)	-
110	Housing Successor	(214,030)	-	(41,326)	-	(172,704)	41,326
113	2007 Housing TABS	1,264,185	1,023	-	-	1,265,208	1,023
201	Fire Prevention Grant	1,058	1	-	-	1,059	1
208	First Time Homebuyer	84,153	75	-	-	84,228	75
211	City Wide Assessment	(2,794)	-	129,006	-	(131,800)	(129,006)
212	Flood Assessment District	3,815	3	-	-	3,818	3
221	Gas Tax	211,583	51,534	76,315	-	186,802	(24,781)
231	State COPS 1913	(52,760)	-	48,264	-	(101,024)	(48,264)
233	Realignment Funds	2,229	-	-	-	2,229	-
251	Traffic Saftey	232,142	355	69,470	-	163,027	(69,115)
252	Asset Forfeiture	14,312	424	1,035	-	13,701	(611)
254	Vehicle Theft Deterrent	48,634	18,043	-	-	66,677	18,043
276	Putah Creek North Bank Imp	(269,335)	432,475	647,467	-	(484,327)	(214,992)
278	Prop 84 Park	(11,015)	-	17,337	-	(28,352)	(17,337)
287	After School Program Contr	2,187	2	1,388	-	801	(1,386)
289	Dry Slough Bridge	(1,446)	97,297	93,821	-	2,030	3,476
291	Beverage Recycling Grant	28,378	23	675	-	27,726	(652)
294	Transportation	131,122	19,915	122,731	-	28,306	(102,816)
299	After School Program	122,555	132,436	66,107	-	188,884	66,329
303	EECBG Grant	(14,302)	14,302	-	-	-	14,302
304	2012 Sacog Grant	-	5,474	-	-	5,474	5,474
305	Community Pedestrian Grant	(17,067)	-	(5,576)	-	(11,491)	5,576
313	STBG-96-1043 Housing and P	(29,070)	-	-	-	(29,070)	-
319	CDBG Park Grant	(261)	-	-	-	(261)	-
321	EDBG 99-688 Buckhorn	-	7,252	-	(7,252)	-	-
322	EDBG 96-405 Cradwick	-	9,300	-	(9,300)	-	-
351	RLF Housing Rehabilitation	333,359	287	-	(26,376)	307,270	(26,089)
352	RLF Affordable Housing	64,307	17,296	-	(3,768)	77,835	13,528
355	RLF Small Business	55,414	2,457	-	12,442	70,313	14,899
356	RLF HOME Program	74,796	67	-	-	74,863	67
411	Street Impact Fee	759,820	66,279	40,915	-	785,184	25,364
412	Storm Drain Impact Fee	192,583	1,456	4,173	-	189,866	(2,717)
413	Parks & Recreation Impact	384,370	343	4,173	-	380,540	(3,830)
414	Public Saftey Impact Fee	307,263	2,796	11,016	-	299,043	(8,220)
415	Fire Impact Fee	277,614	4,232	11,016	-	270,830	(6,784)
416	General Facilities Impact	339,658	9,330	4,173	-	344,815	5,157
417	Water Impact Fee	647,369	7,254	233,482	-	421,141	(226,228)
418	Sewer Impact Fee	17,542	41,421	225,538	-	(166,575)	(184,117)
419	Flood Control Fee	173,283	55,303	-	-	228,586	55,303
421	General Fund Capital	549,943	491	-	-	550,434	491
422	Landfill Capital	212,591	187	3,935	-	208,843	(3,748)
424	Parks and Recreation Capit	6,702	6	-	-	6,708	6
427	Equipment Replacement Fund	368,406	2,092	46,690	-	323,808	(44,598)
429	Service Reserve Fund	1,001,171	584	-	-	1,001,755	584
481	General Plan 1992	211,759	-	-	-	211,759	-
482	Flood Control Study	(123,708)	1	-	-	(123,707)	1
492	RAJA Storm Drain	28,796	34	-	-	28,830	34
494	CARF	54,044	3,763	-	-	57,807	3,763
496	Storm Drain Non-Flood	233	-	-	-	233	-
501	General Debt Service	55,968	50	-	-	56,018	50
611	Water O & M	5,912,456	630,048	671,629	-	5,870,875	(41,581)
612	Water Reserve	97,908	5,448	-	-	103,356	5,448
615	2007 Water Bonds	189,497	-	-	-	189,497	-
616	Water Conservation	21,071	8	285	-	20,794	(277)
617	Water Meter Fund	191,690	47,074	-	-	238,764	47,074
619	Water Debt Service Fund	(3,376,734)	-	-	-	(3,376,734)	-
621	Sewer O & M	4,904,407	789,703	707,900	-	4,986,210	81,803
626	2007 Sewer Bonds	1,971,990	-	65,926	-	1,906,064	(65,926)
629	Sewer Debt Service	(3,935,540)	-	-	-	(3,935,540)	-
771	RORF	(11,582,674)	1,261	1,114,177	10,161	(12,685,429)	(1,102,755)
772	RDA Trust	12,358,585	-	-	-	12,358,585	-
773	2007 TABS	7,972	-	(3,324)	-	11,296	3,324
781	RDA Long Term Debt	521,472	10,161	-	(10,161)	521,472	-
821	Winters Library	53,857	48	-	-	53,905	48
831	Winters Library	84,631	25,937	25,361	-	85,207	576
833	Festival de La Comunidad	2,405	4,451	7,475	-	(619)	(3,024)
846	Quilt Festival	434	442	59	-	817	383
911	General Fixed Assets	22,380,872	-	-	-	22,380,872	-
Totals		\$ 34,335,346	\$ 3,319,321	\$ 6,293,725	\$ -	\$ 31,360,942	\$ (2,974,404)



CITY COUNCIL
STAFF REPORT

TO: Honorable Mayor and Councilmembers
DATE: February 19, 2013
THROUGH: John W. Donlevy, Jr., City Manager
FROM: Shelly A. Gunby, Director of Financial Management *Shelly*
SUBJECT: December 2012 Investment Report

RECOMMENDATION:

Staff recommends that the City Council receive and file the City of Winters investment for the period July 1, 2012 through December 2012.

BACKGROUND:

The City of Winters financial policy requires, at a minimum, quarterly investment earnings reports. The attached report shows the earnings for July through December 2012. The City of Winters is invested in the Local Agency Investment Funds (LAIF), a savings account at our local First Northern Bank, a Guaranteed Investment Contract (GIC) for the 2004 Tax Allocation Bond Reserve, and receives interest payments on the various CDBG and EDBG funded loans made to residents and businesses within the City of Winters.

The investment report for the month of December 2012 reflects interest received the CDBG and EDBG funded Loans and from the savings account. The Year to Date column includes investment income from all of the above sources.

FISCAL IMPACT:

None

City of Winters
Investment Earnings Report
As of December 31, 2012

Fund	Fund Description	Interest Earned December 2012	Interest Earned Year to Date
101	GENERAL FUND	\$ 2	\$ 398
103	Community Center and Pool Fund		16
201	FIRE PREVENTION FUND		1
208	FIRST TIME HOMEBUYER		75
212	FLOOD ASSESSMENT DISTRICT		3
221	GAS TAX FUND		180
223	PERS TRUST FUND	(2)	
251	TRAFFIC SAFETY		200
252	ASSET FORFEITURE		13
254	VEHICLE THEFT DETERRENT		43
291	BEVERAGE RECYCLE GRANT		23
299	AFTER SHCOOL PROGRAM		108
321	EDBG 99-688	597	3,069
322	EDBG 96-405 CRADWICK	873	5,245
351	RLF HOUSING REHAB		287
352	RLF AFFORDABLE HOUSING		12,531
355	RLF SMALL BUSINESS	349	1,454
356	RLF HOME PROGRAM		67
411	STREET IMPACT FEE		590
412	STORM IMPACT FEE		145
413	PARKS & REC IMPACT FEE		343
414	POLICE IMPACT FEE		275
415	FIRE IMPACT FEE		248
416	GENERAL FACILITY IMPACT FEE		303
417	WATER IMPACT FEE		373
418	SEWER IMPACT FEE		387
421	GENERAL FUND CAPITAL		491
422	LANDFILL CAPITAL		187
424	PARKS & REC CAPITAL		6
427	EQUIPMENT REPLACEMENT FUND		141
429	SERVICE RESERVE		584
482	FLOOD CONTROL STUDY		1
492	RAJA STORM DRAIN		34
494	CARF		48
501	GENERAL DEBT SERVICE		50
611	WATER O & M		270
612	WATER RESERVE		84
616	WATER CONSERVATION		8
617	WATER METER FUND		166
621	SEWER O & M		622
821	WINTERS LIBRARY		48
831	SWIM TEAM		77
Total Investment Earnings		<u>\$ 1,819</u>	<u>\$ 29,194</u>