

## **TOWN OF WINDSOR AGENDA REPORT**

**Joint Windsor Town Council, Windsor Redevelopment Successor Agency and Windsor Water District Meeting Date:** January 7, 2026

**To:** Mayor and Town Council  
**From:** Natalie Moline, Accountant  
**Subject:** FY 2024-25 Annual Report of Developer Deposits (AB 1600 Report)

**Recommendation to Council:**

Adopt a resolution accepting the Fiscal Year 2024-25 Annual Report of Developer Deposits (AB 1600 Report) and making Five-Year Findings pursuant to the Mitigation Fee Act.

**Strategic Plan Element:**

The recommended action supports the goals of Fiscal Health and Livability. Goal Statement: Ensure the economic health and long-term financial viability of the Town. Goal Statement: Preserve community character by maximizing the use of existing amenities and creating future opportunities that enhance quality of life for all.

**Background:**

The Town of Windsor imposes various fees to mitigate the impact of development pursuant to Government Code 66000 et seq. One of the mandated accounting guidelines, as stated in Government Code 66006(a), provides that the Town shall establish separate capital accounts for each type of improvement funded by development fees. Therefore, the Town maintains separate funds for Park Development, Recreation Development, Public Facilities, Tree Mitigation, Traffic Mitigation, Trail Development, Open Space Development, Drainage Mitigation, Police Mitigation, and Fire Mitigation.

Local agencies are required within 180 days after the last day of each fiscal year to make available to the public and report to the Town Council the following information:

- A description of each type of fee or deposit collected.
- The balance of funds at the beginning and end of the fiscal year.
- The amount of fees collected and corresponding interest earned.
- Identification of each public improvement on which funds were expended and amounts spent, including total percentage of the cost of the public improvement that was funded with the fees.
- Any refunds or adjustments made pursuant to AB 1600 requirements.

In addition to the annual reporting requirement, government Code 66001 requires that the Town prepare a report for the fifth fiscal year following the first deposit into a development fee fund, and every subsequent five years, the Town must make the following findings regarding unexpended development fee funds:

- Identify the purpose to which the fee is to be put.
- Demonstrate a reasonable relationship between the fee and the purpose for which it is charged.
- Identify all sources and amounts of funding anticipated to complete financing of incomplete improvements.
- Designate the approximate dates on which the funding referred to above is expected to be deposited into the appropriate account or fund.

This report will serve as the Town's AB 1600 report for the fiscal year beginning July 1, 2024 and ending June 30, 2025 (FY 24-25). This report will also serve as the Town's AB 1600 five-year report for the fiscal years starting July 1, 2020 and ending June 30, 2025.

**Discussion:**

In accordance with the requirements of Government Code Section 66000 et seq., the Town's FY2024-25 Annual Report of Developer Deposits (AB 1600 Report) is attached as Exhibit A.

Let this report also serve as the Town's AB 1600 five-year report for the fiscal years starting July 1, 2020 and ending June 30, 2025.

This report was posted on the Town's website on December 18, 2025.

**Fiscal Impact:**

There is no fiscal impact related to the proposed action.

**Environmental Review:**

The recommended action does not constitute a "project" within the meaning of California Environmental Quality Act (CEQA) Guidelines Section 15378 and requires no environmental review.

**Attachment(s):**

[1. Resolution](#)

[Exhibit A - FY 2024-25 Annual Report of Developer Deposits \(AB 1600 Report\)](#)

**Prepared by:**

Natalie Moline  
Accountant

**Reviewed by:**

Nick Walker  
Administrative Services Director

**Approved by:**

Jon Davis  
Town Manager