

TOWN OF WINDSOR AGENDA REPORT

Joint Windsor Town Council, Windsor Redevelopment Successor Agency and Windsor Water District Meeting Date: June 3, 2026

To: Mayor and Town Council
From: Nick Walker, Administrative Services Director
Subject: Fiscal Year 2026-27 Annual Engineer's Report for Windsor Landscaping and Lighting Special Assessment District (LLAD-1)

Recommendation to Council:

Adopt a resolution approving the Annual Engineer's Report, confirming the assessment diagrams and annual assessment amounts, and authorizing the levy and collection of assessments for Fiscal Year (FY) 2026-27 for the Windsor Landscaping and Lighting Special Assessment District.

Strategic Plan Element:

The recommended action supports the goal of Fiscal Health. Goal Statement: Ensure the economic health and long-term financial viability of the Town.

Background:

The Windsor Landscaping and Lighting Special Assessment District (LLAD-1) provides assessment funding for the operation and maintenance of street lights and landscape maintenance in parks and various developments within the Town. A description and map of the six zones can be found in the Engineer's Report (Attachment 2). The Engineer's Report is prepared by DCCM Infrastructure, Inc. (Engineer of Work).

Each year, the assessment proceedings for LLAD-1 require a series of three Council actions. The first action, completed by resolution on February 18, 2026, appointed DCCM Infrastructure, Inc. as the Engineer of Work, directed the preparation and filing of the Annual Engineer's Report, and described the potential changes to LLAD-1 for FY 2026-27. The second action, completed by resolution on April 15, 2026, indicated the Council's intention to levy and collect annual assessments for FY 2026-27, preliminarily approved the Annual Engineer's Report, and set the date for the public hearing on June 3, 2026.

The third action, proposed this evening, is the adoption of a resolution approving the Engineer's Report and authorizing the levy and collection of assessments in accordance with the Engineer's Report.

Discussion:

The proposed FY 2026–27 assessments for Zones 1, 2, 3, 4, and 5 would remain unchanged from FY 2025-26. The proposed assessment for Z Zone 6 would increase to \$220.00 per Equivalent Single Family Dwelling (ESD).

The total proposed budget for FY 2026–27 LLAD-1 is \$3,190,106.46. The proposed funding sources are summarized in Table 1 below.

Table 1	
FY 2026-27 Budget by Funding Source	
Assessment Revenues	\$886,693.62
Assessment District Revenues	\$11,405.43
General Fund Contributions	\$2,292,007.41
Total	\$3,190,106.46

As in previous years, publicly-owned property will not be assessed during FY 2026-27. Any benefit received by these publicly-owned properties is paid by the Town through the Town General Fund contribution.

As directed by the Town Council at the Council meeting on April 15, 2026, assessments for Zone 6 Senior Center have been increased from \$200.00 to \$220.00 per ESD (+10%).

Tonight’s public hearing is the third and final Town Council action for these annual proceedings. There are no proposed annexations and no balloting is required. Staff recommends that Council approve the Engineer’s Report and authorize the levy and collection of the annual assessments for LLAD-1 as presented in the Engineer’s Report attached to this staff report. Alternatively, Council may decrease the assessment but staff does not recommend this option as it would require a larger subsidy from the General Fund to cover the actual maintenance costs.

A copy of the Annual Engineer’s Report is also available for public viewing at the Office of the Town Clerk.

Fiscal Impact:

The estimated deficit in LLAD-1 to be covered by the General Fund is \$2,292,007.41. This is an increase of \$28,493.61 (+1.3%) from last year, which is primarily attributable to increased maintenance costs.

The estimated reserve balance for LLAD-1 is expected to be zero for Zones 1, 2, 3 and 6 at the end of FY 2026-27.

Environmental Review:

This 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. 2026-27 LLAD-1 Resolution
2. 2026-27 LLAD-1 Engineers Report
- 12.1, 12.2, 12.3 PowerPoint (Distributed 2026.06.01)
- 12.1, 12.2, 12.3 PowerPoint Revised (Distributed 2026.06.03)

Prepared by:
Marcy Harrison

Reviewed by:
Nick Walker

Finance Manager

Administrative Services Director

Approved by:
Jon Davis
Town Manager