

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 Assessment District No. 2 (LLAD-2)

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 Assessment District No. 2.

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:

LLAD-2 provides assessment funding for the operation and maintenance of street lights and landscape maintenance to particular developments within the Town. Parcels in LLAD-2 also pay the full cost of their Town parks benefit in supplement to the partial assessment funded through Zone 1 of LLAD-1. A description and map of the existing and proposed zones in the assessment district 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-2 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-2 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 a public information meeting on April 27, 2026, and for a public hearing on June 3, 2026.

On April 16, 2026, ballot packets were mailed to parcels proposed for annexation. On April 27, 2026, Town staff held the required public information meeting in the Town Council Chambers. No one from the public attended the meeting.

The third action, proposed this evening, is the adoption of a resolution approving the Engineer's Report (Attachment 2) and authorizing the levy and collection of assessments in accordance with the Engineer's Report.

Discussion:

This Assessment District currently consists of 28 zones. The proposed changes for FY 2026-27 include the following:

- Two new developments are proposed for annexation into new Zones 130 and 131,
- Estimated maximum annual assessments have been established for the new zones and annual increases to the maximum annual assessment by the Consumer Price Index (CPI) inflation factor will be allowed.
- The 2025 CPI inflation rate of +3.0% will be applied to the existing maximum annual assessment amounts in all existing zones.

The total budget for FY 2026-27 is \$329,742.20. Funding will be as shown in Table 1.

Table 1	
FY 2026-27 Budget by Funding Source	
Acreage Street Component Revenue	\$39,034.12
Parcel Street Component Revenue	\$218,036.04
Park Component Revenue	\$53,475.04
Assessment District Revenues	\$84.88
General Fund Contributions	\$19,112.12
Total	\$329,742.20

Any general benefit to publicly owned property is paid for with the General Benefit Contribution from the General Fund.

Tonight's public hearing is the third and final Town Council action for these proceedings. Ballot packets were mailed to the owners of the parcels of land as required by California Constitution Article XIII D (sometimes referred to as Proposition 218) regarding new or modified assessments on their property.

After the close of tonight's public hearing, staff recommends an opportunity be provided for the Town Clerk to conduct a ballot tabulation of received ballots. If a majority of "yes" ballots are received for a zone, then the inclusion of properties or modification to their assessment may be approved by the Town Council. If a majority of "no" ballots are received for a zone, then the annexation proceedings, or modifications as balloted for that zone may not be imposed.

Town Council may authorize the levy and collection of the annual assessments for LLAD-2 as presented, or may decrease them, but cannot increase them greater than the amounts set on April 15, 2026.

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

Fiscal Impact:

General Fund contributions are required to cover general benefit costs to publicly owned parcels. Details are listed in table above.

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 Resolution - LLAD 2
2. 2026-27 LLAD2 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)

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Approved by:

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Town Manager