

**TOWN OF WINDSOR  
AGENDA REPORT**

**Joint Windsor Town Council, Windsor Redevelopment Successor Agency and Windsor Water District Meeting Date:** June 4, 2025

**To:** Mayor and Town Council  
**From:** Nick Walker, Administrative Services Director  
**Subject:** Fiscal Year 2025-26 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) 2025-26 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 Coastland Civil Engineering, Inc. (“Engineer of Work”).

The annual assessment proceedings for LLAD-1 require a series of three Council actions each year. The first action, completed on February 19, 2025, is the Council-adopted Resolution No. 4004-25 appointing Coastland Civil Engineering as the Engineer of Work, directing the preparation and filing of the annual Engineer’s Report, and describing the potential changes to LLAD-1 for FY 2025-26. The second action, completed on April 16, 2025, is the Council-adopted Resolution No. 4016-25 indicating intention to levy and collect annual assessments for FY 2025-26, preliminarily approving the Annual Engineer’s Report, and setting the date for the public hearing as June 4, 2025, for the FY 2025-26 proceedings.

The third action, proposed this evening, is the consideration of 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:**

It has been proposed that assessments for FY 2025-26 stay the same as in FY 2024-25 for all zones. The total proposed budget for FY 2025-26 LLAD-1 is \$3,153,852.18. Funding is shown in Table 1.

**Table 1.**

**FY 2025-26 Budget by Funding Source**

|                              |              |
|------------------------------|--------------|
| Assessment Revenues          | \$882,329.62 |
| Assessment District Reserves | \$8,008.76   |

|                            |                       |
|----------------------------|-----------------------|
| General Fund Contributions | \$2,263,513.80        |
| <b>Total</b>               | <b>\$3,153,852.18</b> |

As in previous years, publicly-owned property will not be assessed during FY 2025-26. 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 16, 2025, assessments for Zone 6 Senior Center have been reduced from what was shown in the Preliminary Engineer's Report to reflect a reduction in proposed assessments in this zone to \$200.00 per ESD (the same amount assessed in the prior years.) As mentioned at the April 16th meeting, this change results in a higher General Fund contribution for this zone.

Tonight's public hearing is the third and final Town Council action for these annual proceedings.

There are no proposed annexations and no ballots were mailed. 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 final 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 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 \$2,263,513.80. This is an increase of \$246,676.69 (+12.20%) 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 2025-26.

**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. [Resolution - LLAD-1](#)
2. [LLAD-1 Engineer's Report](#)

**Prepared by:**  
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**Reviewed by:**  
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**Approved by:**  
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 Town Manager