Winters Regular Council Meeting

Tuesday, March 4, 2025 @ 6:30 PM
AGENDA

Members of the City Council

Albert Vallecillo, Mayor
Bill Biasi, Mayor Pro-Tempore
Richard Casavecchia
Jesse Loren
Carol Scianna

Meeting Information
Winters City Council meetings are conducted in person at City Hall Council Chambers 318 1st Street, accessible via the Abbey St side entrance. As a courtesy, and technology permitting, members of the public may continue to participate virtually. However, the City cannot guarantee that the public's access to teleconferencing technology will be uninterrupted, and technical difficulties may occur from time to time. Unless required by the Brown Act, City Council meetings will continue despite technical difficulties for participants using the teleconferencing option.

Zoom: https://us02web.zoom.us/j/85023197139?pwd=U2xRNUg1U0V6T1ZqUlBGTlVZRlJjdz09

Phone: 1 669 444 9171 US

Meeting ID: 850 2319 7139 Passcode: 405995

1. If you are joining the meeting via Zoom and wish to make a comment on an item, press the "raise a hand" button. If you are joining the meeting by phone, press *9 to indicate a desire to make a comment. The chair will call you by name or phone number when it is your turn to comment. Speakers will be limited to 3:00 minutes.

2. If you choose not to observe the City Council meeting but wish to make a comment on a specific agenda item, please submit your comment via email by 5:00 p.m. on the Monday prior to the City Council meeting. Please submit your comment to the City Clerk at cityclerk@cityofwinters.org. All public comments submitted to the City Clerk will be summarized and read into record but will not be read verbatim due to time limitations

1. ROLL CALL

2. PLEDGE OF ALLIEGENCE

3. APPROVAL OF THE AGENDA

4. COUNCIL/STAFF COMMENTS

5. 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 matters 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.

6. CONSENT CALENDAR

All matters listed under the consent calendar are considered routine and noncontroversial, 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. Warrant Register and Payment of Claims for the Month of January 2025

Staff Report Warrant Register Reports for 1-2025.docx
Attachment 1 - Affidavit of Administrative Services Director.pdf
Attachment 2 - A/P Register.pdf
Attachment 3 - Payroll Registers.pdf

B. Street Closure Approval for the Downtown Winters Spring Open March 28-29, 2025

Staff Report - Downtown Winters Spring Open Street Closure.doc
Attachment 1 - Street Closure Request Friday March 28.pdf
Attachment 2 - Street Closure Request Saturday March 29.pdf

C. Resolution 2025-08 Approving an Amended FY 2024-2025 Salary Schedule

Staff Report - Salary Schedule FY 2024-25.docx
Attachment 1 - 2024-25 Amended FY 2024-2025 Salary Schedule.docx
Attachment 2 - Exhibit A - Amended FY 2024-25 Salary Schedule

D. Minutes of the Regular Meeting of the Winters City Council Held on February 18, 2025

Minutes of the Regular Meeting of the Winters City Council Held on February 18, 2025.docx

7. PRESENTATIONS

A. Winters Police Department 2024 Annual Report to Council

B. Report on the final audited Annual Comprehensive Financial Report “ACFR” and related documents for the fiscal year ending June 30, 2023
Staff Report - Annual Comprehensive Financial Report 2023.pdf
Attachment 1 - Annual Comp Financial Statement.pdf
Attachment 2 - Single Audit and Related Reports.pdf
Attachment 3 - Appropriations Limit Calculation Procedures Report.pdf

C. Proclamation Recognizing the Month of March as Women's History Month
Proclamation- Womens History Month.pdf.docx

8. DISCUSSION ITEMS

A. Public Hearing - Introduce and Waive First Reading of Ordinance No. 2025-03 Amending Section 17.04.140 and Chapter 17.98 of the Winters Municipal Code Relating to Accessory Dwelling Units and Junior Accessory Dwelling Units and Finding the Action to Be Statutorily Exempt from CEQA Under Section 21080.17 of the Public Resources Code
Staff Report - ADU.docx
Attachment A - PC Resolution 2025-01.pdf
Attachment B - City Council_ADU_Ordinance - 1st reading.docx
Attachment C - Redline of Changes to Chapter 17.98.docx

B. 2025 City Council Appointments to Local and Regional Committees, Boards, and Authorities
030424 Staff report CouncilAppointments .doc
City_Council_Liason_Assignments 2025.0226.xlsx

9. CITY MANAGER REPORT

10. INFORMATION ONLY

11. ADJOURNMENT

I declare under penalty of perjury that the foregoing agenda for the regular meeting of the Winters City Council was posted on the City of Winters website at www.cityofwinters.org and Council Members were notified via e-mail of its’ availability. A copy of the foregoing agenda was also posted on the outside public bulletin board at City Hall, 318 First Street on Thursday, February 27, 2025, and made available to the public during normal business hours.

_____
Zorina Treat, Deputy City Clerk
Winters City Council Agenda

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.

The city does not transcribe its proceedings. Anyone who desires a verbatim record of this meeting should arrange for attendance by a court reporter or for other acceptable means of recordation. Such arrangements will be at the sole expense of the individual requesting the recordation.

How to obtain City Council Agendas and Agenda Packets:

View on the internet: http://www.cityofwinters.org/city-council-meetings_/

City Council agenda packets and any attachments to the agenda that are not available online may be viewed at the City Clerk's Office at City Hall - 318 First Street.

Email Subscription: You may contact the City Clerk's Office to be placed on the list. An agenda summary is printed in the Winters Express newspaper.

A recording of any streamed City Council meeting can be viewed later at http://www.cityofwinters.org/city-council-meeting-recordings/.

CITY COUNCIL
STAFF REPORT

TO:	Honorable Mayor and Councilmembers
DATE:	March 4, 2025
THROUGH:	Jeremy Craig, City Manager
FROM:	Shery Reyes, Senior Accountant
SUBJECT:	Payment of Claims for the month of January 2025

RECOMMENDATION:
Approve payments made in accordance with the adopted City of Winters budget.

BACKGROUND:
The Administrative Services Department is responsible for ensuring the financial obligations of the City are met in a timely and accurate manner. Accounts Payable processes payments to external vendors on a weekly basis and employee payroll is processed biweekly while any payment requiring remittance by wire transfer is paid on an as-needed basis.
Pursuant to California Government Code Section 37208, payments drawn in accordance with the City's approved budget need not be ratified by the legislative body prior to payment. The warrant registers (accounts payable and payroll) shall be presented to the legislative body for ratification and approval at the first meeting after payments have been processed. The Administrative Services Director has submitted the register(s) showing the payments processed within the timeframe above for approval by the City Council.

FISCAL IMPACT:
Total of payments processed for the reporting period: $1,356,460.61

ATTACHMENTS:
1. Affidavit of Administrative Services Director
2. A/P Registers
3. Payroll Registers

Check Register Totals for Month Ending January 31, 2025

Accounts Payable	$	978,186.03
Payroll	$	378,274.58
Grand Total	$	1,356,460.61

Prepared by:

Shery Reyes

Shery Reyes, Senior Accountant

Certified by:

Cathy Mathews, Director of Administrative Services

City of Winters
Month End Cash Disbursements Report
Prior Period Report for 01-25 BANK ACCOUNT 10100

Period	Check Number	Check Date	Vendor # (Name)	Disc. Terms	Gross Amount	Disc Amount	Net Amount	Check Description
01-25	061409	01/15/25	AUS01 (VESTIS SERVICES,LLC)		(143.27)	.00	(143.27)	Ck# 061409 Reversed
	063027	01/08/25	ANA01 (ANA P. CARRILLO)		3,150.00	.00	3,150.00	Automatic Generated Check
	063028	01/08/25	CAL14 (CALIFORNIA DEPT. OF EDUCATIO		12,976.97	.00	12,976.97	Automatic Generated Check
	063029	01/13/25	AGR01 (A GRAND AFFAIR PARTY & EVENT		665.14	.00	665.14	Automatic Generated Check
	063030	01/13/25	ALL01 (ALLSTAR FIRE EQUIPMENT)		11,255.56	.00	11,255.56	Automatic Generated Check
	063031	01/13/25	AMA01 (AMAZON CAPITAL SERVICES)		184.12	.00	184.12	Automatic Generated Check
	063032	01/13/25	AME13 (AMERICAN EXPRESS)		1,363.31	.00	1,363.31	Automatic Generated Check
	063033	01/13/25	AMG01 (AMG PORTABLE RESTROOMS)		3,823.98	.00	3,823.98	Automatic Generated Check
	063033	01/22/25	AMG01 (AMG PORTABLE RESTROOMS)		(3,823.98)	.00	(3,823.98)	Ck# 063033 Reversed
	063034	01/13/25	AND06 (ANDREA GONZALEZ)		132.92	.00	132.92	Automatic Generated Check
	063035	01/13/25	APP00 (AP PLUMBING & FIRE, INC.)		1,520.00	.00	1,520.00	Automatic Generated Check
	063036	01/13/25	ATK01 (ATKINSON,ANDERSON,LOYA,RUUD		937.50	.00	937.50	Automatic Generated Check
	063037	01/13/25	AUS01 (VESTIS SERVICES,LLC)		249.38	.00	249.38	Automatic Generated Check
	063038	01/13/25	BSK00 (BSK ASSOCIATES)		544.26	.00	544.26	Automatic Generated Check
	063039	01/13/25	C&M01 (C & M MAINTENANCE INC.)		2,500.00	.00	2,500.00	Automatic Generated Check
	063040	01/13/25	CAL11 (CAL FIRE)		1,680.00	.00	1,680.00	Automatic Generated Check
	063041	01/13/25	CALWF (CAL-WEST FIRE ALARM SERVICES		63.00	.00	63.00	Automatic Generated Check
	063042	01/13/25	CAP03 (CAPITOL, BARRICADE, INC)		706.10	.00	706.10	Automatic Generated Check
	063043	01/13/25	CLA01 (CLARK PEST CONTROL)		234.00	.00	234.00	Automatic Generated Check
	063044	01/13/25	VOID (Voided Check)		.00	.00	.00	Automatic Generated Check
	063045	01/13/25	VOID (Voided Check)		.00	.00	.00	Automatic Generated Check
	063046	01/13/25	COM12 (COMDATA)		16,976.58	.00	16,976.58	Automatic Generated Check
	063047	01/13/25	CUE03 (DARION CUETO)		162.00	.00	162.00	Automatic Generated Check
	063048	01/13/25	DAS01 (DAS-DEVELOPMENT ADVISORY SER		12,250.00	.00	12,250.00	Automatic Generated Check
	063049	01/13/25	DAV11 (DAVE MCCALLUM)		75.00	.00	75.00	Automatic Generated Check
	063050	01/13/25	DEG02 (KRISTINE DEGUERRE)		101.97	.00	101.97	Automatic Generated Check
	063051	01/13/25	DEP07 (DEPARTMENT OF JUSTICE)		192.00	.00	192.00	Automatic Generated Check
	063052	01/13/25	DEV01 (DEVELOPMENT COMPLIRNCE SOLUT		35,790.00	.00	35,790.00	Automatic Generated Check
	063053	01/13/25	FAS03 (FAST & EASY WINTERS)		48.00	.00	48.00	Automatic Generated Check
	063054	01/13/25	FLA00 (FLATLAND CONSTRUCTION)		50,000.00	.00	50,000.00	Automatic Generated Check
	063055	01/13/25	HIN01 (HINDERLITER DE LLAMAS & ASSO		3,225.00	.00	3,225.00	Automatic Generated Check
	063056	01/13/25	INT01 (IN TIME SERVICES INC.)		6,504.00	.00	6,504.00	Automatic Generated Check
	063057	01/13/25	INT03 (INTERSTATE OIL COMPANY)		2,683.10	.00	2,683.10	Automatic Generated Check
	063058	01/13/25	JES02 (JESSE SANCHEZ)		90.00	.00	90.00	Automatic Generated Check
	063059	01/13/25	LEG01 (LEGALSHIELD)		450.90	.00	450.90	Automatic Generated Check
	063060	01/13/25	LNCUR (LN CURTIS & SONS)		76.47	.00	76.47	Automatic Generated Check
	063061	01/13/25	PAC07 (PACIFIC ACE HARDWARE)		328.21	.00	328.21	Automatic Generated Check
	063062	01/13/25	PAC18 (PACIFIC SERVICE EMPLOYEES AS		600.00	.00	600.00	Automatic Generated Check
	063063	01/13/25	PIS02 (PISANI'S SERVICE)		98.52	.00	98.52	Automatic Generated Check
	063064	01/13/25	PIT01 (PITNEY BOWES INC)		1,767.71	.00	1,767.71	Automatic Generated Check
	063065	01/13/25	PSO01 (PSOMAS)		4,706.25	.00	4,706.25	Automatic Generated Check
	063066	01/13/25	QUI01 (QUILL CORPORATION)		640.06	.00	640.06	Automatic Generated Check
	063067	01/13/25	RAQ01 (RAQUEL ARELLANO)		1,186.97	.00	1,186.97	Automatic Generated Check
	063068	01/13/25	REL01 (RELIABLE TIRE SERVICE)		6,381.84	.00	6,381.84	Automatic Generated Check
	063069	01/13/25	SEL01 (MELVIN SELF)		3,150.00	.00	3,150.00	Automatic Generated Check
	063070	01/13/25	SER04 (SERVICE 1ST OVERHEAD GARAGE		2,000.00	.00	2,000.00	Automatic Generated Check
	063071	01/13/25	SIE02 (ALHAMBRA SPRING WATER)		47.05	.00	47.05	Automatic Generated Check
	063072	01/13/25	STA22 (STATE WATER RESOURCES CONTRO		230.00	.00	230.00	Automatic Generated Check
	063073	01/13/25	SUT02 (SUTTER BUTTES COMMUNICATIONS		156.44	.00	156.44	Automatic Generated Check
	063074	01/13/25	SWI01 (SWITZER ENTERPRISES)		16,185.08	.00	16,185.08	Automatic Generated Check
	063075	01/13/25	THO09 (THOMAS LETTERMAN)		162.00	.00	162.00	Automatic Generated Check

Period	Check Number	Check Date	Vendor # (Name)	Disc. Terms	Gross Amount	Disc Amount	Net Amount	Check Description
01-25	063076	01/13/25	TIM01 (TIMOTHY TWEEDT)		600.00	.00	600.00	Automatic Generated Check
	063077	01/13/25	TRI01 (TRINIDAD BATAD)		90.00	.00	90.00	Automatic Generated Check
	063078	01/13/25	VIS01 (VISION SERVICE PLAN (CA))		283.88	.00	283.88	Automatic Generated Check
	063079	01/13/25	WAV01 (WAVE BROADBAND)		4,242.68	.00	4,242.68	Automatic Generated Check
	063080	01/13/25	WIN01 (DAVIS ENTERPRISE INC.)		274.15	.00	274.15	Automatic Generated Check
	063081	01/13/25	WIN04 (WINTERS PRINTING)		26.81	.00	26.81	Automatic Generated Check
	063082	01/13/25	WIN23 (WINTERS SENIOR FOUNDATION)		600.00	.00	600.00	Automatic Generated Check
	063083	01/13/25	YOL03 (YOLO-SOLANO AIR QUALITY)		4,045.00	.00	4,045.00	Automatic Generated Check
	063084	01/13/25	YOL0U (YOLO COUNTY ANIMAL SVCS)		21,411.75	.00	21,411.75	Automatic Generated Check
	063085	01/13/25	PAC07 (PACIFIC ACE HARDWARE)		6.42	.00	6.42	Automatic Generated Check
	063086	01/13/25	RAM01 (ALBERT C RAMOS, JR.)		54.00	.00	54.00	Automatic Generated Check
	063087	01/13/25	WIN36 (WINTERS FRIENDS OF THE LIBRA		600.00	.00	600.00	Automatic Generated Check
	063088	01/16/25	ABA02 (ASSOCIATION OF BAY AREA GOVE		526.19	.00	526.19	Automatic Generated Check
	063089	01/16/25	AFL01 (AFLAC)		1,330.98	.00	1,330.98	Automatic Generated Check
	063090	01/16/25	AMA01 (AMAZON CAPITAL SERVICES)		1,410.91	.00	1,410.91	Automatic Generated Check
	063091	01/16/25	ATT02 (AT&T)		227.08	.00	227.08	Automatic Generated Check
	063092	01/16/25	BSK00 (BSK ASSOCIATES)		975.25	.00	975.25	Automatic Generated Check
	063093	01/16/25	CIN03 (CINTAS CORPORATION #622)		1,007.86	.00	1,007.86	Automatic Generated Check
	063094	01/16/25	CON07 (WASHINGTON NATIONAL INS)		214.50	.00	214.50	Automatic Generated Check
	063095	01/16/25	COR01 (CORBIN WILLITS SYSTEMS)		1,200.48	.00	1,200.48	Automatic Generated Check
	063096	01/16/25	COU01 (COUNTY OF YOLO)		286.00	.00	286.00	Automatic Generated Check
	063097	01/16/25	DAV12 (DAVIDS ENGINEERING,INC.)		29,810.75	.00	29,810.75	Automatic Generated Check
	063098	01/16/25	GRA04 (W.W.GRAINGER, INC.)		136.80	.00	136.80	Automatic Generated Check
	063099	01/16/25	INT03 (INTERSTATE OIL COMPANY)		3,044.70	.00	3,044.70	Automatic Generated Check
	063100	01/16/25	IWO01 (iWORQ SYSTEMS)		1,800.00	.00	1,800.00	Automatic Generated Check
	063101	01/16/25	MUN07 (MUN CPAs)		4,500.00	.00	4,500.00	Automatic Generated Check
	063102	01/16/25	NJA01 (NJA ARCHITECTURE)		5,219.50	.00	5,219.50	Automatic Generated Check
	063103	01/16/25	PAC02 (PACE SUPPLY CORP.)		40,574.91	.00	40,574.91	Automatic Generated Check
	063104	01/16/25	VOID (Voided Check)		.00	.00	.00	Automatic Generated Check
	063105	01/16/25	PAC07 (PACIFIC ACE HARDWARE)		1,144.63	.00	1,144.63	Automatic Generated Check
	063106	01/16/25	PAY01 (PAYMENTUS CORP)		2,256.88	.00	2,256.88	Automatic Generated Check
	063107	01/16/25	VOID (Reversed Check)		.00	.00	.00	Ck# 063107 Reversed
	063108	01/16/25	PGE00 (PACIFIC GAS & ELECTRIC CO)		47,595.22	.00	47,595.22	Automatic Generated Check
	063109	01/16/25	PRO07 (PROFESSIONAL POOLS)		778.50	.00	778.50	Automatic Generated Check
	063110	01/16/25	TEI01 (TEICHERT & SON, INC)		287.06	.00	287.06	Automatic Generated Check
	063111	01/16/25	THR01 (THRIVING PINK)		428.00	.00	428.00	Automatic Generated Check
	063112	01/16/25	TYL00 (TYLER TECHNOLOGIES, INC)		53,730.00	.00	53,730.00	Automatic Generated Check
	063113	01/16/25	WAV01 (WAVE BROADBAND)		304.14	.00	304.14	Automatic Generated Check
	063114	01/16/25	WIN0A (CITY OF WINTERS-UTILITIES)		3,443.26	.00	3,443.26	Automatic Generated Check
	063115	01/16/25	WOO05 (WOOD RODGERS)		15,589.13	.00	15,589.13	Automatic Generated Check
	063116	01/16/25	YOL04 (YOLO COUNTY)		43,723.00	.00	43,723.00	Automatic Generated Check
	063117	01/16/25	YOL0Q (Yolo County Visitors)		24,085.14	.00	24,085.14	Automatic Generated Check
	063118	01/23/25	AMG01 (AMG PORTABLE RESTROOMS)		3,574.63	.00	3,574.63	Automatic Generated Check
	063119	01/23/25	AMR00 (AMERICAN RIVER COLLEGE)		92.00	.00	92.00	Automatic Generated Check
	063120	01/23/25	BAC00 (BACKFLOW TECHNOLOGIES)		3,220.00	.00	3,220.00	Automatic Generated Check
	063121	01/23/25	BAD01 (BADGER METER INC.)		1,027.04	.00	1,027.04	Automatic Generated Check
	063122	01/23/25	BAR05 (VICTOR, BARAJAS)		18.00	.00	18.00	Automatic Generated Check
	063123	01/23/25	BBK01 (BEST BEST & KRIEGER LLP.)		14,227.56	.00	14,227.56	Automatic Generated Check
	063124	01/23/25	BLU04 (BLUERIDGE CONSULTING & FIREA		600.00	.00	600.00	Automatic Generated Check
	063125	01/23/25	CIN03 (CINTAS CORPORATION #622)		267.32	.00	267.32	Automatic Generated Check
	063126	01/23/25	CIT02 (CITY OF FAIRFIELD)		837.00	.00	837.00	Automatic Generated Check

Period	Check Number	Check Date	Vendor # (Name)	Disc. Terms	Gross Amount	Disc Amount	Net Amount	Check Description
01-25	063127	01/23/25	CRE07 (CREEKSIDE SIGNS)		350.00	.00	350.00	Automatic Generated Check
	063128	01/23/25	DEP07 (DEPARTMENT OF JUSTICE)		32.00	.00	32.00	Automatic Generated Check
	063129	01/23/25	DIX03 (DIXON LANDSCAPE MATERIALS IN		1,325.44	.00	1,325.44	Automatic Generated Check
	063130	01/23/25	FAR03 (FARMERS CLOSET)		3,300.00	.00	3,300.00	Automatic Generated Check
	063131	01/23/25	LCA01 (LC ACTION POLICE SUPPLY, LTD		9,664.36	.00	9,664.36	Automatic Generated Check
	063131	01/30/25	LCA01 (LC ACTION POLICE SUPPLY, LTD		(9,664.36)	.00	(9,664.36)	Ck# 063131 Reversed
	063132	01/23/25	LEH00 (LEHR AUTO ELECTRIC)		509.44	.00	509.44	Automatic Generated Check
	063133	01/23/25	LIF01 (LIFE-ASSIST, INC)		200.32	.00	200.32	Automatic Generated Check
	063134	01/23/25	LNCUR (LN CURTIS & SONS)		298.01	.00	298.01	Automatic Generated Check
	063135	01/23/25	NIT02 (LAKEVIEW CONSULTING LLC)		14,600.00	.00	14,600.00	Automatic Generated Check
	063136	01/23/25	NJA01 (NJA ARCHITECTURE)		1,170.00	.00	1,170.00	Automatic Generated Check
	063137	01/23/25	PAC07 (PACIFIC ACE HARDWARE)		35.21	.00	35.21	Automatic Generated Check
	063138	01/23/25	PGE00 (PACIFIC GAS & ELECTRIC CO)		10,158.34	.00	10,158.34	Automatic Generated Check
	063139	01/23/25	PIS01 (PISANIS AUTO PARTS)		1,445.44	.00	1,445.44	Automatic Generated Check
	063140	01/23/25	PIS02 (PISANI'S SERVICE)		1,211.92	.00	1,211.92	Automatic Generated Check
	063141	01/23/25	PLT01 (PLATT)		186.18	.00	186.18	Automatic Generated Check
	063142	01/23/25	PRO07 (PROFESSIONAL POOLS)		1,500.00	.00	1,500.00	Automatic Generated Check
	063143	01/23/25	QUI01 (QUILL CORPORATION)		58.50	.00	58.50	Automatic Generated Check
	063144	01/23/25	SIE02 (ALHAMBRA SPRING WATER)		276.79	.00	276.79	Automatic Generated Check
	063145	01/23/25	SUI00 (SUISUN VALLEY GROWER)		135.54	.00	135.54	Automatic Generated Check
	063146	01/23/25	TEL01 (TELSTAR INSTRUMENTS)		1,202.00	.00	1,202.00	Automatic Generated Check
	063147	01/23/25	THE02 (THE RADIO GUYS)		30.00	.00	30.00	Automatic Generated Check
	063148	01/23/25	VIS01 (VISION SERVICE PLAN (CA))		320.56	.00	320.56	Automatic Generated Check
	063149	01/23/25	WIN0V (WINTERS TOW)		200.00	.00	200.00	Automatic Generated Check
	063150	01/23/25	WOO05 (WOOD RODGERS)		2,666.68	.00	2,666.68	Automatic Generated Check
	063151	01/30/25	MP2 (SIX STATES SOLAR II, LLC)		18,349.57	.00	18,349.57	Automatic Generated Check
	063152	01/30/25	AAC01 (AACTION RENTEL)		353.05	.00	353.05	Automatic Generated Check
	063153	01/30/25	AMA01 (AMAZON CAPITAL SERVICES)		259.74	.00	259.74	Automatic Generated Check
	063154	01/30/25	AME13 (AMERICAN EXPRESS)		15,223.16	.00	15,223.16	Automatic Generated Check
	063155	01/30/25	AMP01 (AMPLE ELECTRIC INC)		657.55	.00	657.55	Automatic Generated Check
	063156	01/30/25	ATT02 (AT&T)		237.69	.00	237.69	Automatic Generated Check
	063157	01/30/25	AUS01 (VESTIS SERVICES,LLC)		124.69	.00	124.69	Automatic Generated Check
	063158	01/30/25	BAD01 (BADGER METER INC.)		1,037.82	.00	1,037.82	Automatic Generated Check
	063159	01/30/25	BSK00 (BSK ASSOCIATES)		357.25	.00	357.25	Automatic Generated Check
	063160	01/30/25	CHE01 (SCP DISTRIBUTORS LLC)		978.51	.00	978.51	Automatic Generated Check
	063161	01/30/25	COR01 (CORBIN WILLITS SYSTEMS)		1,200.48	.00	1,200.48	Automatic Generated Check
	063162	01/30/25	CRE07 (CREEKSIDE SIGNS)		64.35	.00	64.35	Automatic Generated Check
	063163	01/30/25	DEV01 (DEVELOPMENT COMPLIRNCE SOLUT		44,620.00	.00	44,620.00	Automatic Generated Check
	063164	01/30/25	DIX03 (DIXON LANDSCAPE MATERIALS IN		214.75	.00	214.75	Automatic Generated Check
	063165	01/30/25	GEC01 (TOSHIBA FINANCIAL SERVICES)		3,004.37	.00	3,004.37	Automatic Generated Check
	063166	01/30/25	GRO01 (FERGUSON WATERWORKS)		1,519.97	.00	1,519.97	Automatic Generated Check
	063167	01/30/25	HDL01 (HDL, COREN & CONE)		2,070.00	.00	2,070.00	Automatic Generated Check
	063168	01/30/25	HOR00 (HORIZON)		1,824.29	.00	1,824.29	Automatic Generated Check
	063169	01/30/25	INT03 (INTERSTATE OIL COMPANY)		3,181.91	.00	3,181.91	Automatic Generated Check
	063170	01/30/25	INT09 (INTERSTATE SALES)		188.73	.00	188.73	Automatic Generated Check
	063171	01/30/25	LCW01 (LIEBERT CASSIDY WHITMORE)		6,365.00	.00	6,365.00	Automatic Generated Check
	063172	01/30/25	LEG01 (LEGALSHIELD)		225.45	.00	225.45	Automatic Generated Check
	063173	01/30/25	MUT01 (MUTUAL OF OMAHA)		4,609.71	.00	4,609.71	Automatic Generated Check
	063174	01/30/25	VOID (Voided Check)		.00	.00	.00	Automatic Generated Check
	063175	01/30/25	VOID (Voided Check)		.00	.00	.00	Automatic Generated Check
	063176	01/30/25	PAC07 (PACIFIC ACE HARDWARE)		1,891.85	.00	1,891.85	Automatic Generated Check

Period	Check Number	Check Date	Vendor # (Name)	Disc. Terms	Gross Amount	Disc Amount	Net Amount	Check Description
01-25	063177	01/30/25	PBC01 (PITNEY BOWES GLOBAL FINANCIA		1,505.13	.00	1,505.13	Automatic Generated Check
	063178	01/30/25	PGE00 (PACIFIC GAS & ELECTRIC CO)		2,468.69	.00	2,468.69	Automatic Generated Check
	063179	01/30/25	PIT01 (PITNEY BOWES INC)		310.55	.00	310.55	Automatic Generated Check
	063180	01/30/25	PRO07 (PROFESSIONAL POOLS)		1,400.00	.00	1,400.00	Automatic Generated Check
	063181	01/30/25	QUI01 (QUILL CORPORATION)		428.98	.00	428.98	Automatic Generated Check
	063182	01/30/25	RAN02 (RANEY PLANNING & MANAGEMENT,		13,628.40	.00	13,628.40	Automatic Generated Check
	063183	01/30/25	RIV00 (RIVER CITY FIRE EQUIP CO)		360.20	.00	360.20	Automatic Generated Check
	063184	01/30/25	STA15 (STATE WATER RESOURCES)		21,005.06	.00	21,005.06	Automatic Generated Check
	063185	01/30/25	SWI01 (SWITZER ENTERPRISES)		427.09	.00	427.09	Automatic Generated Check
	063186	01/30/25	VER02 (VERIZON WIRELESS)		3,149.61	.00	3,149.61	Automatic Generated Check
	063187	01/30/25	WAV01 (WAVE BROADBAND)		29.40	.00	29.40	Automatic Generated Check
	063188	01/30/25	WIN01 (DAVIS ENTERPRISE INC.)		350.00	.00	350.00	Automatic Generated Check
	063189	01/30/25	YCP01 (YCPARMIA)		848.16	.00	848.16	Automatic Generated Check
	063190	01/30/25	YOL03 (YOLO-SOLANO AIR QUALITY)		664.00	.00	664.00	Automatic Generated Check
	EFT1-1	01/28/25	PER01 (PERS)		29,973.77	.00	29,973.77	PERS ALLOCATIONS FOR PPE
	EFT122	12/19/24	PER01 (PERS)		27,618.22	.00	27,618.22	PERS PPE 11/24/24 ALLOCAT
	EFT125	01/07/25	PER01 (PERS)		44,288.07	.00	44,288.07	PERS HEALTH JANUARY 2025
	EFT126	12/22/24	PER01 (PERS)		26,026.42	.00	26,026.42	PERS PPE 12/22/24 ALLOCAT
	EFT129	12/08/24	PER01 (PERS)		27,524.80	.00	27,524.80	PERS PPE 12/08/25
	EFT225	01/05/25	PER01 (PERS)		29,605.98	.00	29,605.98	PERS ALLOCATIONS PPE 01/0
	EFT325	01/23/25	CAL49 (CALIFORNIA BUILDING AND)		195.30	.00	195.30	QRT FOR BSASRF FEE
	EFT425	01/28/25	PER01 (PERS)		50,462.69	.00	50,462.69	PERS HEALTH FEBRUARY,2025
	EFT525	01/28/25	PER01 (PERS)		130.00	.00	130.00	PERS SS ADMIN 218 - ANNUA
			Total for Bank Account 10100 ----->		978,186.03	.00	978,186.03	
			Grand Total of all Bank Accounts ----->		978,186.03	.00	978,186.03	

Payroll Totals

Payroll Checks	Check Type	Count	Net Check	Dir Dep Amount	Net Amount		
	Reg	127	7,041.49	234,440.51	241,482.00		
	Totals	**127**	**7,041.49**	**234,440.51**	**241,482.00**	è	**241,482.00**

Third Party Checks	Check Type	Count	Net Check	Dir Dep Amount	Net Amount		
	Agency	14	13,253.29	4,265.00	17,518.29		
	Totals	**14**	**13,253.29**	**4,265.00**	**17,518.29**	è	**17,518.29**
	Total Net Payroll Liability		**20,294.78**	**238,705.51**	**259,000.29**	è	**259,000.29**

Tax Liabilities

CA and Related Taxes	Tax Id	Rate	Frequency	Wages	Cap Wages	EE Amount	ER Amount		
California SITW	698-1462-2		Fed Semi-Weekly	329,825.03	329,825.03	15,588.35			
CA SDI - Employee				164,504.84	164,504.84				
Totals						**15,588.35**		è	**15,588.35**

CASUI and Related Taxes	Tax Id	Rate	Frequency	Wages	Cap Wages	EE Amount	ER Amount		
CA Edu & Training		0.001000		369,725.06	270,441.36		270.44		
California SUI	698-1462-2	0.029000	Quarterly	369,725.06	270,441.36		7,842.80		
Totals							**8,113.24**	è	**8,113.24**

FITW and Related Taxes	Tax Id	Rate	Frequency	Wages	Cap Wages	EE Amount	ER Amount		
Federal Income Tax	94-6000457		Semi-Weekly	329,825.03	329,825.03	39,004.72			
Medicare				369,725.06	369,725.06	5,361.07			
Medicare - Additional				369,725.06	369,725.06				
Medicare - Employer				369,725.06	369,725.06		5,361.01		
OASDI				369,725.06	369,725.06	22,922.95			
OASDI - Employer				369,725.06	369,725.06		22,922.95		
Totals						**67,288.74**	**28,283.96**	è	**95,572.70**

FUTA and Related Taxes	Tax Id	Rate	Frequency	Wages	Cap Wages	EE Amount	ER Amount		
Fed Unemployment	94-6000457		Quarterly	164,504.84	116,142.76				
Totals								è	**0.00**

Total Tax Liability	**82,877.09**	**36,397.20**	è	**119,274.29**
Total Payroll Liability		**378,274.58**	è	**378,274.58**

RP 500 0301 (04/02/2021) © 2001-2020 RP

CITY COUNCIL
STAFF REPORT

TO: Honorable Mayor and Councilmembers

DATE:March 4, 2025

FROM: Jeremy Craig, City Manager

SUBJECT: Street Closure Approval for the Downtown Winters Spring Open March 28-29, 2025

RECOMMENDATION:
Review and approve the street closure plan for the Downtown Winters Spring Open on March 28, 2025 from 2 p.m. – 10 p.m. and on March 29, 2025, from 5 a.m. to 4:30 p.m.

BACKGROUND:

Like previous years, the Downtown Merchants are coordinating a Spring Open that coincides with the fourth weekend in March to "launch" the seasonal closure period. They request that Main Street be closed from Railroad to First Street, Friday afternoon from 2 p.m. to 10 p.m. and then East Main Street to Elliot at 5 a.m. Saturday to accommodate a craft show. Vendors can also be located in the "wings" of First Street up to the alleys and into Paseo Park, providing more space. Consistent with last year, the event will also utilize some of the pergolas on Main Street and conclude Saturday at 4:30pm.

DISCUSSION:

Holden Events will be required to notify businesses and residents along the road closure before the events. If the Council supports Main Street closures for Friday, March 28th (the half block cross to First) and on Saturday, March 29th extended to East Main Street to Elliot Street, a motion to approve with the limits of the closure specified would be appropriate.

FISCAL IMPACT:

There is no direct or significant financial impact on the City other than the one-day business license fee for the craft show vendors ($15 each). The City does not currently charge for special event permits. Because many vendors use Venmo for payment at the craft show, the City does not anticipate any significant boost in sales tax associated with this event. The event will bring people into town who will shop and dine locally, so there is an anticipated boost through local business sales, and it will introduce Winters to potential new visitors.

ATTACHMENT:

1. Request for Street Closure for March 28, 2025
2. Request for Street Closure for March 29, 2025

CITY OF WINTERS
california
Est. 1875

City of Winters Request for Street Closure

This application is for citizens or groups that have occasion to request that streets be temporarily closed for such things as bicycle races, running contests, block parties and other such events requiring the re-routing of traffic. If amplified sound will be used during this event, an additional permit is required. If this event includes a parade, a parade permit application is also required.

A request to close streets shall be filed with the Police and Public Works Department at least ten (10) business days prior to the date the street would be closed.

There shall be no closure of the following streets without council approval:

1. Main Street
2. Railroad Ave
3. Grant Avenue
4. Valley Oak Drive
5. Abbey Street

Requests to close the streets herein listed shall be submitted at least thirty (30) business days prior to the street closure.

Requests for street closures that are not submitted by the minimum time lines may be granted only by the Winters City Council.

Name: Delaney Holden	Organization: Holden Events & Winters Chamber/WDBA
Address: 255 Poplar St. Vacaville, CA 95688	Mailing Address:
Telephone: 7075146314	Today's Date: Jan 6, 2025
Streets Requested: Main/Railroad to 1st St/Main St.	
Date of Street Closure: March 28, 2025	Time of Street Closure: 2pm-10pm
Description of Activity: Live music, easter egg hunt, easter bunny pictures, Winters Collective Fashion show (in paseo park), food trucks and carnival games!	
Services Requested of City:	

The undersigned, as the representative for the organization listed, agrees to take full responsibility for use of City premises and all individuals/parties/organizations participating in this event will hold the City of Winters, its employees, agents, volunteers and any other person, firm or corporation charged or chargeable with responsibility or liability, free and harmless from any and all claims, demands, damages, costs, expenses, loss of service, action and causes of action by any person or persons, for injuries to persons or loss or damages to property occasioned by or in connection with the use of the facilities, equipment or premises caused by any source whatsoever. I understand that it is unlawful to conduct any activity in violation of the permit provisions and may cause this reservation or the activity/event to be canceled at any time.

Signature — Date: Jan 6, 2025

CITY OF WINTERS
california
Est. 1875

APPROVED:	*City Council:* _____	*Date Approved:* _____
	Public Works: _____	*City Manager:* _____
	Police Dept: _____	*Fire Dept:* _____

City of Winters Request for Street Closure

Please provide a listing of the names and signatures of people living on the street(s) to be closed and acknowledging that they know why the closure is requested and that they agree to the closure. Attach additional sheets if necessary.

Commercial & Residence Contacts

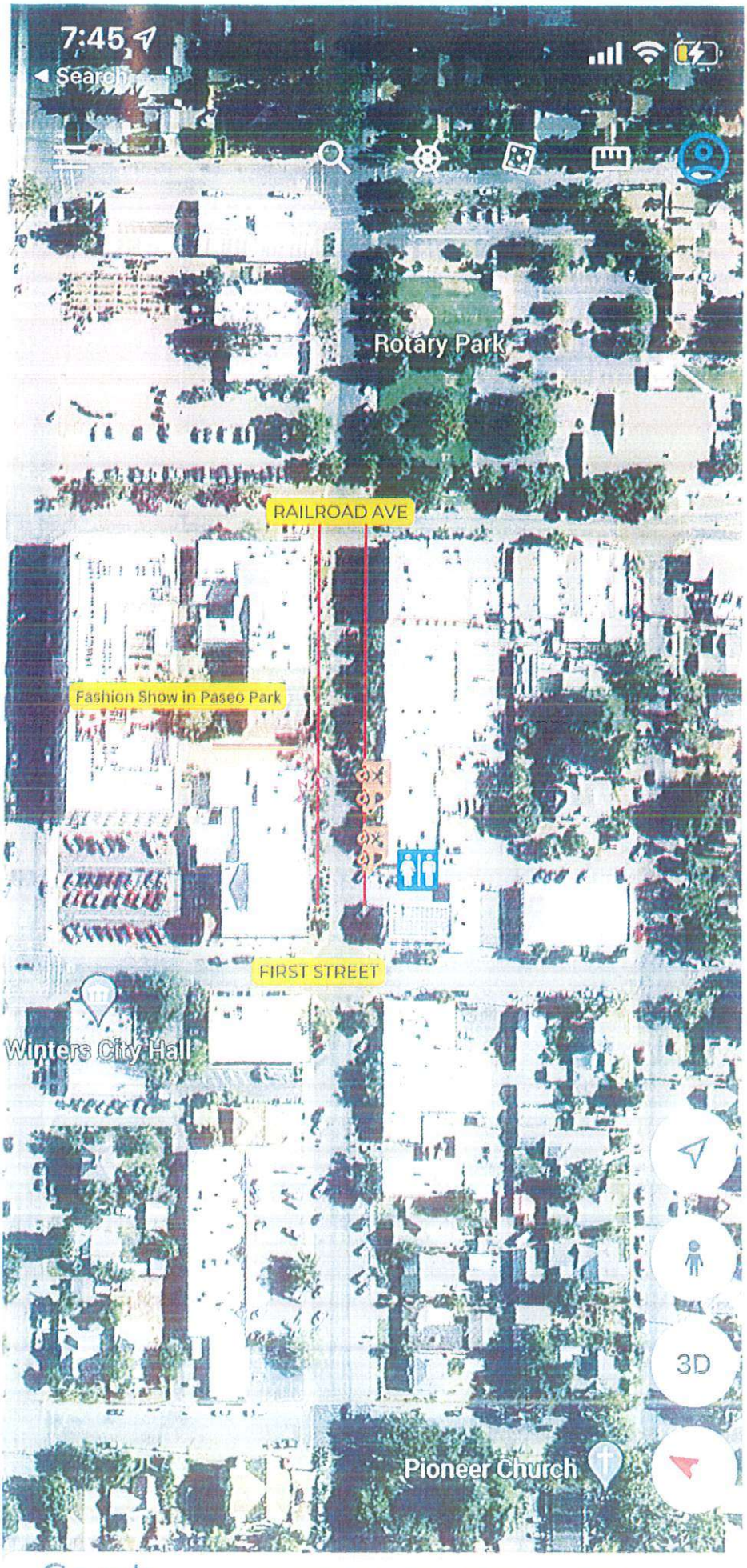
1 Main St. Winter. Emarie	Putah Creek Cafe (530)795-2882	*commercial*
2 Main St. Winter Emarie	Buckhorn Steakho (530)795-4503	*commercial*
9 Main St. Winter Lacy/Amber	Farmers Closet	*commercial*
11 Main St. Winte Teddy Rojas	Kona Ice	*commercial*
15 Main St. Winte Corrine	Berryessa Gap	*commercial*
21 Main St. Winte Dillon	Bella Boutique	*commercial*
19 Main St. Winters CA 95694	Serendipity Hair Salon	*commercial*
23 Main St. Winters, CA 95694	Yolo Pharmacy	*commercial*
35 Main St. Winte Gino	ACE Hardware	*commercial*
41 E Main St. Win Meka	Winters Collective	*commercial*
43 Main St. Winters, CA 95694	El Pueblo Meat Market	*commercial*
2 E Main St. Wint Emarie	De Vilbiss Room	*commercial*
106 Main St. Wint Eric	R&V Screen Printing	*commercial*
44 Main St. Winters CA 95694	Tienda Delicious	*commercial*
48 Main St. Winte Jack	First Northern Bank	*commercial*
111 Main St Suite B, Winters, CA 95(	Sutter Medical	*commercial*
108 Main St. Wint Chuck	Pizza Factory	*commercial*
36 Main St. Winters, CA 95694	La Bodega	*commercial*
104 Main St. Winters, CA 95694	Ocean Restaurant	*commercial*
26 Main St. Winters, CA 95694	Ireland Agency	*commercial*
47 Main St. Winte Adry	Adry's Fiesta Boutique	*commercial*
113 Main St. Winters, CA 95694	Anytime Fitness	*commercial*
106 Main St. Suite Carla	Steady Eddys Roasting Room	*commercial*
30 Main St. Winters, CA 95694	Barber	*commercial*
100 Main St. Winters, CA 95694	Classic Cuts	*commercial*
107 Main St. Winters, CA 95687	Private Estate	*residential*
110 Main St. Winters, CA 95694	housing	*residential*
112 Main St. Winters, CA 95694	housing	*residential*
114 Main St. Winters, CA 95694	housing	*residential*
116 Main St. Winters CA 95694	housing	*residential*
118 Main St. Winters CA 95694	housing	*residential*
5 E Main St. Winters CA 95694	Steady Eddy's	*commercial*
7 E Main St. Winters CA 95694	Coupeer & Stein Salons	*commercial*
9 E Main St. Winters CA 95694	Hubby's Pizzeria	*commercial*
7 E Main St. Winters CA 95694	Valley City Bicycle Center	*commercial*

To Whom It May Concern.

This letter is to inform you of amplified sound in your area from March 28, 2025 from 5:00pm-10:00pm and March 29, 2025 from 10:00am-3:00pm. This will be for Downtown Winters Spring Open. We hope to celebrate as a community, so please feel free to join us for all the fun. If you have any questions please feel free to reach out to Delaney via email at delaney@holdenevents.com or call (707)514-6314

This letter is to inform you of upcoming street closures on Main Street. On March 28th from 2:30pm-6:00am, Main St./Railroad Ave. to First St./Main St. will be ***closed*** due to a special event. The closure will continue March 29th from Main St./Railroad Ave. to 1st St/Main St. and E Main St.to Elliott St. including the intersection of Main St./Railroad Ave. The road will remain closed until 4:30pm on March 29th. This weekend is the first Fourth Friday weekend for the season in Downtown Winters. We hope to celebrate as a community with outdoor dining and a small business vendor market to follow the next day. Please make sure all cars are clear of the street before the closure occurs. If you have any questions please feel free to reach out to Delaney via email at delaney@holdenevents.com or call (707)514-6314

Thank you,
Delaney Holden
Owner & Head Planner of Holden Events


7:45
Search
Rotary Park
RAILROAD AVE
Fashion Show in Paseo Park
FIRST STREET
Winters City Hall
3D
Pioneer Church
Google
(38°31'16"N 121°58'13"W) 2,815 ft

CITY OF WINTERS
California
Est. 1875

City of Winters Request for Street Closure

This application is for citizens or groups that have occasion to request that streets be temporarily closed for such things as bicycle races, running contests, block parties and other such events requiring the re-routing of traffic. If amplified sound will be used during this event, an additional permit is required. If this event includes a parade, a parade permit application is also required.

A request to close streets shall be filed with the Police and Public Works Department at least ten (10) business days prior to the date the street would be closed.

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5. Abbey Street

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Requests for street closures that are not submitted by the minimum time lines may be granted only by the Winters City Council.

Name: Delaney Holden	Organization: Holden Events & Winters Chamber/WDBA
Address: 255 Poplar St. Vacaville, CA 95688	Mailing Address:
Telephone: 7075146314	Today's Date: Jan 6, 2025
Streets Requested: E Main/Elliott St to 1st St./Main St. including the wings of railroad all the way to Abbey St. and alley on the side of Buckhorn.	
Date of Street Closure: March 29, 2025	Time of Street Closure: 5am-4:30pm
Description of Activity: Live music, easter bunny pictures, vendor show and food trucks	
Services Requested of City:	

The undersigned, as the representative for the organization listed, agrees to take full responsibility for use of City premises and all individuals/parties/organizations participating in this event will hold the City of Winters, its employees, agents, volunteers and any other person, firm or corporation charged or chargeable with responsibility or liability, free and harmless from any and all claims, demands, damages, costs, expenses, loss of service, action and causes of action by any person or persons, for injuries to persons or loss or damages to property occasioned by or in connection with the use of the facilities, equipment or premises caused by any source whatsoever. I understand that it is unlawful to conduct any activity in violation of the permit provisions and may cause this reservation or the activity/event to be canceled at any time.

Signature

Jan 6, 2025

Date

CITY OF WINTERS
california
Est. 1875

APPROVED:	*City Council:* _____	*Date Approved:* _____
	Public Works: _____	*City Manager:* _____
	Police Dept: _____	*Fire Dept:* _____

City of Winters Request for Street Closure

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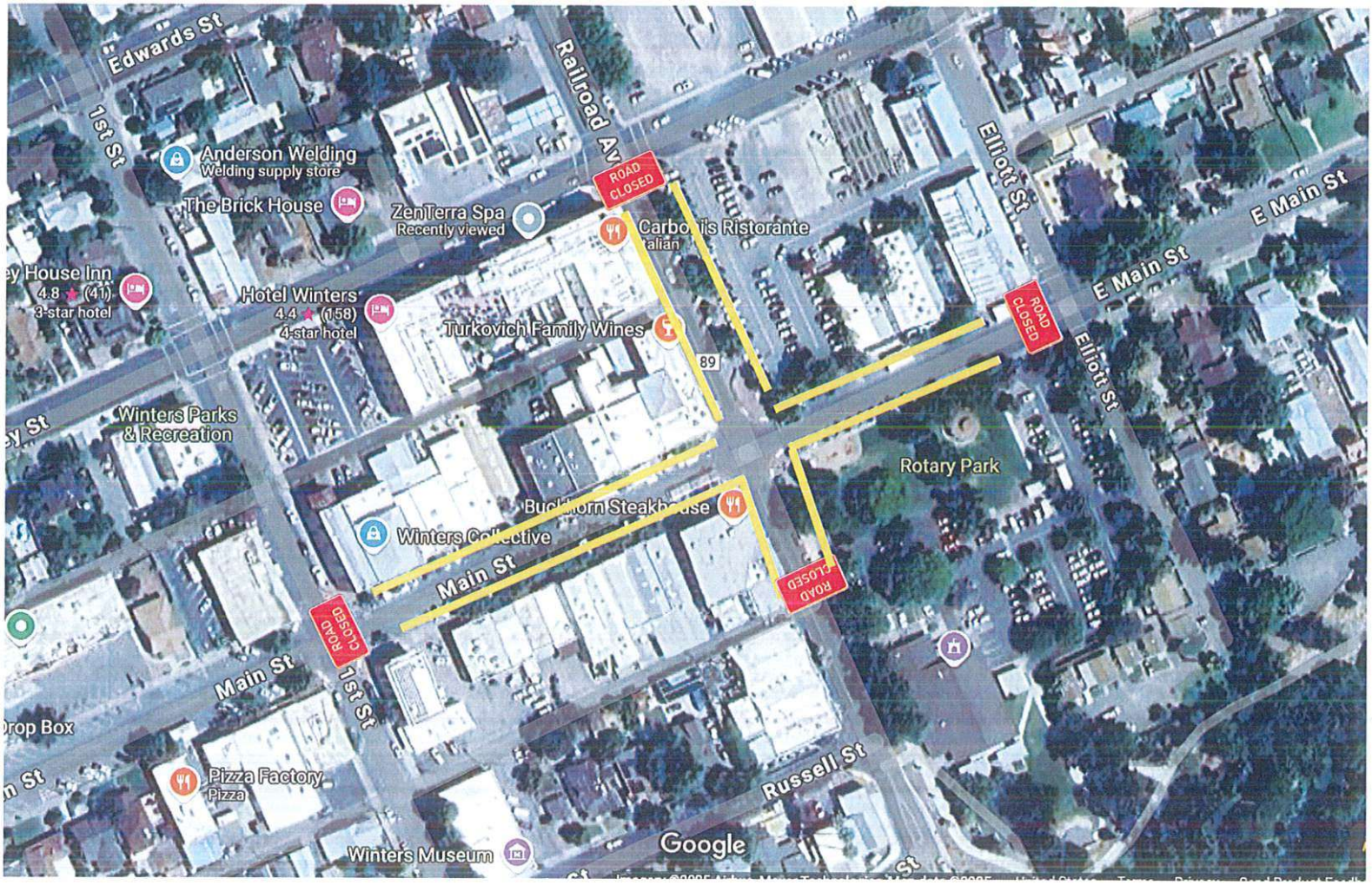
1 Main St. Winter: Emarie	Putah Creek Cafe (530)795-2682	*commercial*
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9 Main St. Winter Lacy/Amber	Farmers Closet	*commercial*
11 Main St. Winte Teddy Rojas	Kona Ice	*commercial*
15 Main St. Winte Corrine	Berryessa Gap	*commercial*
21 Main St. Winte Dillon	Bella Boutique	*commercial*
19 Main St. Winters. CA 95694	Serendipity Hair Salon	*commercial*
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104 Main St. Winters. CA 95694	Ocean Restaurant	*commercial*
26 Main St. Winters. CA 95694	Ireland Agency	*commercial*
47 Main St. Winte Adry	Adry's Fiesta Boutique	*commercial*
113 Main St. Winters. CA 95694	Anytime Fitness	*commercial*
105 Main St. Suite Carla	Steady Eddy's Roasting Room	*commercial*
30 Main St. Winters. CA 95694	Barber	*commercial*
100 Main St. Winters. CA 95694	Classic Cuts	*commercial*
107 Main St. Winters. CA 95687	?? real estate	*residential*
110 Main St. Winters. CA 95694	housing	*residential*
112 Main St. Winters. CA 95694	housing	*residential*
114 Main St. Winters. CA 95694	housing	*residential*
116 Main St. Winters CA 95694	housing	*residential*
118 Main St. Winters CA 95694	housing	*residential*
5 E Main St. Winters CA 95694	Steady Eddy's	*commercial*
7 E Main St. Winters CA 95694	Copper & Stout Studio	*commercial*
9 E Main St. Winters CA 95694	Hoppy's Brewing	*commercial*
7 E Main St. Winters CA 95694	Velo City Bicycle Center	*commercial*

To Whom It May Concern.

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Thank you,
Delaney Holden
Owner & Head Planner of Holden Events


Edwards St
1st St
Railroad Ave
Elliott St
E Main St
Anderson Welding
Welding supply store
The Brick House
ZenTerra Spa
Recently viewed
ROAD CLOSED
Carbonis Ristorante
Italian
House Inn
4.8 (41)
3-star hotel
Hotel Winters
4.4 (158)
4-star hotel
Turkovich Family Wines
89
Winters Parks & Recreation
Rotary Park
Buckhorn Steakhouse
Winters Collective
Main St
ROAD CLOSED
Pizza Factory
Pizza
Russell St
Winters Museum
Google

CITY COUNCIL
STAFF REPORT

TO:	Honorable Mayor and Councilmembers
DATE:	March 4, 2025
THROUGH:	Jeremy Craig, City Manager
FROM:	Cathy Mathews, Director of Administrative Services
SUBJECT:	Resolution 2025-08 Approving an Amended FY 2024-2025 Salary Schedule

---

RECOMMENDATION:
Adopt Resolution 2025-08 Approving an Amended FY 2024-2025 salary schedule effective February 18, 2025.

BACKGROUND:
California Code of Regulations, Title 2, Section 570.5 requires that a City have and maintain a publicly adopted and posted salary schedule. The California Public Employees' Retirement Law requires the salary schedule to be updated to reflect changes that occur over time.

DISCUSSION:
Attached is the proposed salary schedule effective February 18, 2024. It reflects the general salary increases for confidential positions and Classification Title Changes adopted by the City Council on February 18, 2025, through Resolution 2025-06, as well as Winters Police Officers Association, Professional Fire Fighters Association, Manager's Series Group, and Management (Department Head) Employees salary updates adopted September 3, 2024, through Resolution 2024-60.

FISCAL IMPACT:
None. The increase in salary and retroactive pay has been included in the FY 2024-2025 operating budget.

ATTACHMENTS:
1. Resolution 2025-08, including Exhibit A – Amended FY 2024-2025 Salary Schedule Effective February 18, 2025.

RESOLUTION 2025-08

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WINTERS APPROVING AN AMENDED FY 2024-25 SALARY SCHEDULE

WHEREAS, the California Code of Regulations, title 2, Section 570.5 (Requirement for a Publicly Available Pay Schedule), requires the City of Winters to make publicly available a current and accurate pay schedule for all positions authorized by the City Council; and

WHEREAS; the California Public Employees' Retirement Law requires the Salary Schedule to be updated to reflect changes that occur over time; and

WHEREAS, the City of Winters budget for FY 2024-2025 adopted through Resolution 2024-45, includes a general salary increase for most classifications in the current salary schedule, including increases for the Winters Police Officers Association, Professional Fire Fighters Association, Manager's Series Group, and Management (Department Head) Employees approved on September 3, 2024 through Resolution 2024-60, and increases for confidential employees approved on February 18, 2024; and

WHEREAS, the changes require the City to update the Publicly Available Pay Schedule as required by 2 CCR Section 570.5; and

WHEREAS, the City will satisfy 2 CCR Section 570.5 with the amended FY 2024-25 Salary Schedule;

NOW, THEREFORE BE IT RESOLVED that the City Council of the City of Winters does hereby approve and adopt the amended FY 2024-25 Salary Schedule attached as Exhibit A.

PASSED AND ADOPTED by the City Council, City of Winters, this 4th day of March 2025 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

_____
Albert Vallecillo, Mayor

ATTEST:

_____
Jeremy Craig, City Clerk

Exhibit A
Amended FY 2024-25 Salary Schedule

City of Winters Salary Schedule Effective February 18, 2025

Benefit Unit	Position	A	B	C	D	E	Annual Salary	
MM*	Accountant	$5,293	$5,557	$5,835	$6,127	$6,433	$63,514	$77,193
MI*	Administraive Assistance	$4,365	$4,583	$4,813	$5,053	$5,306	$52,379	$63,670
MM*	Administrative Coordinator Police Dept	$7,678	$8,062	$8,465	$8,888	$9,332	$92,131	$111,987
MM*	Associate Planner	$6,603	$6,932	$7,278	$7,643	$8,025	$79,231	$96,297
M	Building Official	$7,862	$8,255	$8,667	$9,101	$9,556	$94,344	$114,676
F	Captain-Fire	$7,674	$8,058	$8,462	$8,884	$9,328	$92,088	$111,938
PD	Community Services Officer I	$3,731	$3,917	$4,113	$4,319	$4,534	$44,767	$54,405
PD	Community Services Officer II	$4,571	$4,799	$5,039	$5,291	$5,555	$54,846	$66,663
MI*	Development Services Technician I	$3,982	$4,181	$4,390	$4,609	$4,840	$47,785	$58,077
MI*	Development Services Technician II	$4,390	$4,609	$4,840	$5,082	$5,336	$52,678	$64,033
DH	Director of Administrative Services	$10,136	$10,643	$11,175	$11,734	$12,320	$121,629	$147,843
DH	Director of Community Development	$10,136	$10,643	$11,175	$11,734	$12,320	$121,629	$147,843
DH	Director of Finacial Management	$10,136	$10,643	$11,175	$11,734	$12,320	$121,629	$147,843
DH	Director of Operations and Maintenace	$10,136	$10,643	$11,175	$11,734	$12,320	$121,632	$147,843
F	Engineer-Fire	$6,797	$7,138	$7,495	$7,869	$8,263	$81,568	$99,159
M	Environmental Services Manager	$7,862	$8,255	$8,667	$9,101	$9,556	$94,344	$114,676
C	Executive Assistant to City Manager/Asst City Clerk	$4,385	$4,604	$4,835	$5,075	$5,329	$52,620	$63,948
MM*	Facilities Manager-Field	$7,060	$7,413	$7,784	$8,172	$8,581	$84,720	$102,967
MM*	Facilities Manager-Sewer	$7,060	$7,413	$7,784	$8,172	$8,581	$84,720	$102,967
MM*	Facilities Manager-Water	$7,060	$7,413	$7,784	$8,172	$8,581	$84,720	$102,967
DH	Fire Chief	$10,775	$11,314	$11,880	$12,474	$13,098	$129,302	$157,173
F	Firefighter	$6,519	$6,845	$7,187	$7,547	$7,925	$78,226	$95,095
C	Human Resource Manger	$7,862	$8,255	$8,668	$9,101	$9,557	$94,347	$114,678
C	Human Resource Technician I	$4,102	$4,307	$4,522	$4,748	$4,985	$47,785	$58,077
C	Human Resource Technician II	$4,522	$4,748	$4,985	$5,234	$5,496	$52,678	$64,033
MI*	Maintenance Woker IV-Field Supervisor	$5,894	$6,189	$6,499	$6,823	$7,165	$70,730	$85,979
MI*	Maintenance Worker I	$3,015	$3,167	$3,325	$3,491	$3,665	$36,183	$43,982
MI*	Maintenance Worker II	$3,987	$4,188	$4,396	$4,616	$4,847	$47,850	$58,167
MI*	Maintenance Worker III	$4,846	$5,088	$5,343	$5,610	$5,890	$58,154	$70,678
MM*	Management Analyst -Administration	$5,293	$5,557	$5,835	$6,127	$6,433	$63,514	$77,193

Benefit Unit	Position	A	B	C	D	E	Annual Salary	
MM*	Management Analyst-Building	$5,293	$5,557	$5,835	$6,127	$6,433	$63,514	$77,193
MM*	Management Analyst-Community Development	$5,293	$5,557	$5,835	$6,127	$6,433	$63,514	$77,193
MI*	Permit Technician	$3,982	$4,181	$4,390	$4,609	$4,840	$47,785	$58,077
DH	Police Chief	$10,775	$11,314	$11,880	$12,474	$13,098	$129,302	$157,173
PD	Police Officer	$6,153	$6,461	$6,784	$7,123	$7,479	$73,841	$89,748
C	Records and Information Manger	$7,272	$7,635	$8,017	$8,417	$8,838	$87,262	$106,056
MI*	Records Clerk I	$3,102	$3,256	$3,419	$3,591	$3,770	$37,221	$45,241
MI*	Records Clerk II	$3,408	$3,579	$3,757	$3,945	$4,142	$40,894	$49,706
MI*	Recreation Coordinator	$3,105	$3,260	$3,423	$3,594	$3,773	$37,260	$45,280
M	Senior Accountant	$7,862	$8,255	$8,667	$9,101	$9,556	$94,344	$114,676
M	Senior Planner	$7,862	$8,255	$8,667	$9,101	$9,556	$94,344	$114,676
PD	Sergeant	$7,197	$7,557	$7,935	$8,331	$8,748	$86,366	$104,974
	Grant Writer	$5,452	$5,724	$6,010	$6,311	$6,626	$65,424	$79,512

DH=Department Head
F=Fire
M=Manager
MM= Mid Manager
MI= Miscellaneous
P=Police
C-confidential
* in negotiations
Employee pays Employees share of CalPERs Miscellaneous Contribution of 7%
Employee pays Employees share of CalPERS Saftey Member Contribution of 9%
PEPRA Employees pay Employee Share of CalPERS Miscellaneous Contribution of 7.75%
PEPRA Employees pay Employee Share of CalPERS Saftey Contribution of 13.75%

Minutes of the Regular Meeting of the Winters City Council held on February 18, 2025

Mayor Albert Vallecillo Called the meeting to order at 6:32 PM

Present: Council Members Richard Casavecchia, Jesse Loren, Carol Scianna, Mayor Pro Tem Bill Biasi, Mayor Albert Vallecillo

Absent: None

Staff: Acting City Manager Joe Gorton, Assistant City Attorney Joanna Gin, Director of Administrative Services Cathy Matthews, Chief of Police John Miller, Senior Planner Kelly Mumper, Chief of Fire Jack Synder, Contract Planner David Storer.

PLEDGE OF ALLEGIANCE

Senior Planner Kelly Mumper led the Pledge of Allegiance.

APPROVAL OF THE AGENDA

Motion by Council Member Loren, seconded by Mayor Pro Tem Biasi, to approve Item 7.A., Proclamation Recognizing the Month of February as National Senior Independence Month, to be taken up before the consent calendar. The motion carried unanimously by the following vote.

AYES: Council Members Richard Casavecchia, Jesse Loren, Carol Scianna, Mayor Pro Tem Bill Biasi, Mayor Albert Vallecillo
NOES: None
ABSENT: None

COUNCIL/STAFF COMMENTS

Verbal updates were provided by Council Members.

PUBLIC COMMENTS

None

Item 7.A. was taken up before the consent calendar, and a summary of that item is listed below.

CONSENT CALENDAR

6.A. Warrant Register and Payment of Claims for the Month of December 2024

6.B. Minutes of the Regular Meeting of the Winters City Council Held on February 4, 2025

6.C. Resolution 2025-06 Authorizing Updates and Additions to Job Descriptions/Classifications

6.D. Consideration of a 3% Wage Increase for the Human Resources Technician and the Executive Assistant to the City Manager/Deputy City Clerk retroactive to the pay period ending 7/21/24.

Motion by Council Member Loren, seconded by Council Member Casavecchia, to approve the Consent Calendar as presented. Motion carried with the following vote:

AYES: Council Members Richard Casavecchia, Jesse Loren, Carol Scianna, Mayor Pro Tem Bill Biasi, Mayor Albert Vallecillo
NOES: None
ABSENT: None

PRESENTATIONS

7.A. Proclamation Recognizing the Month of February as National Senior Independence Month

Mayor Vallecillo introduced a Proclamation designating February as National Senior Independence Month to honor the contributions of seniors and promote initiatives supporting their independence. The Proclamation recognizes the vital role seniors play in the community and aims to raise awareness of programs that enhance their well-being.

Senior community members Tina and Jerry Lowden expressed their appreciation for the Proclamation, emphasizing the importance of local organizations such as Meals on Wheels and the Elder Foundation in supporting senior independence.
Motion made by Mayor Pro Tem Bill Biasi, seconded by Council Member Loren, to approve the Proclamation with the following vote:

AYES: Council Members Richard Casavecchia, Jesse Loren, Carol Scianna, Mayor Pro Tem Bill Biasi, Mayor Albert Vallecillo
NOES: None
ABSENT: None

DISCUSSION ITEMS

8.A. Presentation of annual report and adoption of Resolution 2025-07 renewing Ordinance 2022-03 “Military Equipment Use” Policy for the Winters Police Department per Assembly bill 481 (Government Code §7072 et seq.)

Chief Miller presented the annual report and Resolution 2025-07, renewing Ordinance 2022-03 regarding the military equipment use policy for compliance with Assembly Bill 481 (Government Code 7072). Miller confirmed that the Winters Police Department does not possess any equipment classified as military under AB 481. Maintaining the resolution and policy ensures readiness should equipment be acquired in the future. There are no plans to purchase military equipment in the upcoming year, but the policy remains in place as a precaution.

The discussion also served as a community meeting with AB 481 requirements. Kate Laddish thanked Miller for his transparency and for bringing this item forward as a discussion.

Motion made by Council Member Loren, seconded by Council Member Scianna, to approve and adopt Resolution 2025-07 renewing Ordinance 2022-03 “Military Equipment Use Policy” for the Winters Police Department per Assembly Bill 481 (Govt. Code §7070 et seq.). Motion carried with the following vote:

AYES: Council Members Richard Casavecchia, Jesse Loren, Carol Scianna, Mayor Pro Tem Bill Biasi, Mayor Albert Vallecillo
NOES: None
ABSENT: None

8.B. Discussion and Consideration of a Proclamation Calendar for Calendar Year 2025

Acting City Manager Joe Gorton introduced the item, explaining that proclamations have historically been requested on an ad hoc basis, but no formal calendar has been established for recurring recognition. The proposed calendar aims to streamline the process while allowing for additional non-routine proclamations.

Tina Louden – expressed appreciation for the introduction of a formal proclamation calendar.

Kate Laddish supported the advance planning of proclamations as a means of engaging the community and bringing awareness to important issues.

Crystal Apilado encouraged collaboration with the school district to engage youth in community recognition efforts.

The Council reviewed the proposed proclamation calendar, suggested revisions, and acknowledged its potential to improve organization and awareness of important dates.

Motion by Council Member Loren, seconded by Council Member Scianna, to adopt a proclamation calendar for Calendar Year 2025. Motion carried with the following vote:

AYES: Council Members Richard Casavecchia, Jesse Loren, Carol Scianna, Mayor Pro Tem Bill Biasi, Mayor Albert Vallecillo
NOES: None
ABSENT: None

8.C. Public Hearing: Introduce and Waive First Reading of Ordinance No. 2025-01 amending Chapter 5.36 of the Winters Municipal Code relating to Food Vendors.

Contract Planner Kelly Mumper presented the ordinance, explaining that staff had incorporated Council feedback, consulted the City Attorney's office, and reviewed regulations in neighboring jurisdictions.

Council Members discussed various aspects of the ordinance, including eliminating the conditional use permit requirement for stationary food vendors, zoning regulations, enforcement challenges, vendor operating hours, and the potential impact of allowing tables and chairs. Concerns were raised about the consistency of enforcement, the necessity of a cap on the number of vendors allowed to operate in the city, and whether to adjust designated vending in specific zones/areas. The council also considered requiring food vendors to display business licenses and health department certifications for easier compliance monitoring.

Staff acknowledged that some revisions might require Planning Commission review and expressed readiness to adjust the ordinance based on council direction. The discussion concluded with an understanding that refinement may be made before final adoption.

Tina Loudon expressed concerns about safety due to the layout of food trucks and additional vendors in the area, particularly after an incident involving a fire truck responding to a car accident.

The owner of the Winters Market shared his experience about the food truck allowed to operate on his property, stating they comply with all codes and permits. The owner requested reconsideration of the Council deleting the four-hour minimum threshold before stationary food vendors obtain a conditional use permit, especially during summer when people stay out later. The owner suggested that each stationary food vendor should be evaluated separately based on their needs and compliance.

Corinne Martinez expressed support for allowing late-night food trucks since other restaurants close early.
Ms. Martinez opposed allowing tables and chairs for sidewalk vendors and suggesting maintaining a cap on the number of vendors to prevent oversaturation.

Kate Laddish supported banning tables and chairs, encouraged maintaining a cap on food trucks, and raised concerns about food truck noise from generators and fumes.

The Mayor requested a matrix/spreadsheet of the requirements for stationary food vendors, mobile food vendors, and sidewalk vendors. The Mayor requested a seasonal element for the proposed hours that stationary food vendors can operate. Council Member Loren proposed a cap of six stationary food vendors. Generally, the Council recommended a cap on the number of stationary food vendors allowed to operate, changing the definition of "stationary food vendor" to remove the four-hour threshold before a CUP is required, a map of the locations that food vendors can operate, operating hours, prohibiting chairs/tables in connection with vendor operation, and the display of the county permit and business permit requirement.

Motion by Council Member Loren, seconded by Council Member Scianna, to continue this item to the April 1st, 2025, Council Meeting.

AYES: Council Members Richard Casavecchia, Jesse Loren, Carol Scianna, Mayor Pro Tem Bill Biasi, Mayor Albert Vallecillo
NOES: None
ABSENT: None

8.D. Public Hearing: Introduce and Waive First Reading of Ordinance No. 2025-02 amending the Winters Municipal Code, Sections 17.04.140 (Definitions), 17.52.020 (Land Use/Zone Matrix), and 17.205.030 (Commercial Cannabis Uses and Requirements.

Contract Planner Dave Storer introduced the item regarding Ordinance No. 2025-02, amending sections of the Winters Municipal Code related to cannabis. He provided an overview of previous council discussions and key considerations, including zoning regulations, buffer zones around sensitive areas, and Planning Commission recommendations. Discussion included input from staff, law enforcement, and council members, addressing security measures, financial implications, and the city's obligations under the grant funding.

Chief Miller provided insight from discussions with police departments in Davis and Dixon, addressing concerns about potential increases in crime. Both departments reported no significant rise in crime related to dispensaries, though Davis noted some additional workload

for compliance monitoring. Security measures were deemed effective in mitigating risks, and revenue generation was identified as a positive aspect.

Staff confirmed that the city had received approximately $115,000 in grant funding. David Storer clarified that if the council chose not to move forward with the ordinance, the City would not be required to repay any funds already spent. The deadline for utilizing the funds was confirmed as June 30, 2026.

Public Hearing was reopened at 7:15 PM.

Jim Hyer expressed skepticism about the financial benefits of allowing a cannabis dispensary and raised concerns about police resources.

Corinne Martinez noted that the proposal has changed significantly from earlier planning discussions. stressing that such businesses could negatively impact the town's character and economy.

Angelica Sanchez thanked city staff for their work on the ordinance and expressed support for establishing a legal framework for dispensaries. Ms. Sanchez stated that proper oversight ensures responsible operations and allows for revoking permits if necessary.

Kate Laddish appreciated the police chief's research on crime rates in nearby cities with dispensaries, noting there were no alarming increases in crime. Ms. Laddish supported allowing a dispensary, stating that many residents already use cannabis for medical or recreational purposes.

Marianne Boyer (Written Comment) noted that dispensaries in Davis and Dixon operate smoothly with security guards and without police involvement and supported having a dispensary in Winters, arguing it would keep revenue in the city and reduce pollution from residents driving to other locations for legal cannabis.

Revalee Hemken (Written Comment) disagreed that marijuana has no medical benefits. Ms. Hemken shared a personal story about how cannabis improved her husband's quality of life during cancer.

Public hearing closed at 9:04 PM

The public hearing was reopened and closed for two additional commenters.

Motion by Mayor Pro Tem Biasi, seconded by Mayor Albert Vallecillo, to decline proceeding with the proposed ordinance.

A substitute motion was made by Council Member Loren, seconded by Council Member Scianna, to approve the proposed ordinance for one retail storefront in the areas identified by Mr. Storer's Exhibit as Areas 1, 2, 3, 6, 7, and 8. Motion passed by the following vote:

AYES: Council Members Richard Casavecchia, Jesse Loren, and Carol Scianna
NOES: Mayor Pro Tem Biasi and Mayor Albert Vallecillo
ABSENT: None

CITY MANAGER REPORT
None

INFORMATION ONLY
None

ADJOURNMENT
Meeting Adjourned at 9:47 PM

_____
Albert Vallecillo, Mayor

ATTEST:

_____
Zorina Treat, Deputy City Clerk

CITY COUNCIL
STAFF REPORT

TO:	Honorable Mayor and Councilmembers
DATE:	March 4, 2025
FROM:	Cathy Mathews, Director of Administrative Services
SUBJECT:	Report on the final audited Annual Comprehensive Financial Report "ACFR" and related documents for the fiscal year ending June 30, 2023

RECOMMENDATION:

Accept the Annual Comprehensive Financial Report, Single Audit, and Appropriations Limit Report for fiscal year ending June 30, 2023.

BACKGROUND:

Annual Comprehensive Financial Report: Government Code Sections 37208, 40804 and 53891 and various other federal and state regulations provide that the City prepare and publish annual audited financial statements. The City's financial statements were audited by MUNCPAS (Mann, Urrutia, Nelson CPAs & Associates, LLP), an independent public accounting firm. The goal of a financial statement audit is to provide users with a reasonable assurance from an independent source that the information presented in the statements is reliable. MUNCPAS has issued an "unmodified opinion" indicating that the financial statements 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, 2023.

Single Audit and Compliance Report: As a condition to receiving federal and/or select state financial assistance, the City is required to have a Single Audit Report. This report focuses on compliance with requirements described in the Code of Federal Regulations (2 CFR Section 200) and requirements described in the City's Internal Control procedures. The Auditor's Report on Internal Control Over Financial Reporting contains reportable findings. This report is filed with the regulatory agency.

Appropriations Limit Calculation: California law requires the City to have a CPA

perform certain agreed-upon procedures in accordance with the attestation standards of the American Institute of Certified Public Accountants to the Appropriations Limit Calculation prepared by staff. No exceptions were noted as a result of the procedures.

This evening the Audit Partner in charge of the City's audit engagement, MUNCPAS, will present the audit process and the results of the City's fiscal year 2022-23 financial audit and will communicate any difficulties encountered during the audit, findings, or other issues discovered during the audit process.

FISCAL IMPACT:
Not applicable

ATTACHMENTS:
1. Annual Comprehensive Financial Statement
2. Single Audit and Related Reports
3. Appropriations Limit Calculation Procedures Report

WINTERS
california
Est. 1875

ANNUAL COMPREHENSIVE FINANCIAL REPORT

YEAR ENDING JUNE 30, 2023





City Manager:
Jeremy Craig

Director of Administrative Services:
Cathy Mathews

CITY OF WINTERS, CALIFORNIA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
AS OF JUNE 30, 2023

Prepared by:
ADMINISTRATIVE SERVICES DEPARTMENT
Cathy Mathews, Administrative Services Director

CITY OF WINTERS
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2023

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CITY OF WINTERS
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2023

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CITY OF WINTERS
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2023

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ANNUAL COMPREHENSIVE FINANCIAL REPORT
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INTRODUCTORY SECTION

CITY OF WINTERS

ELECTED AND APPOINTED OFFICIALS

JUNE 30, 2023

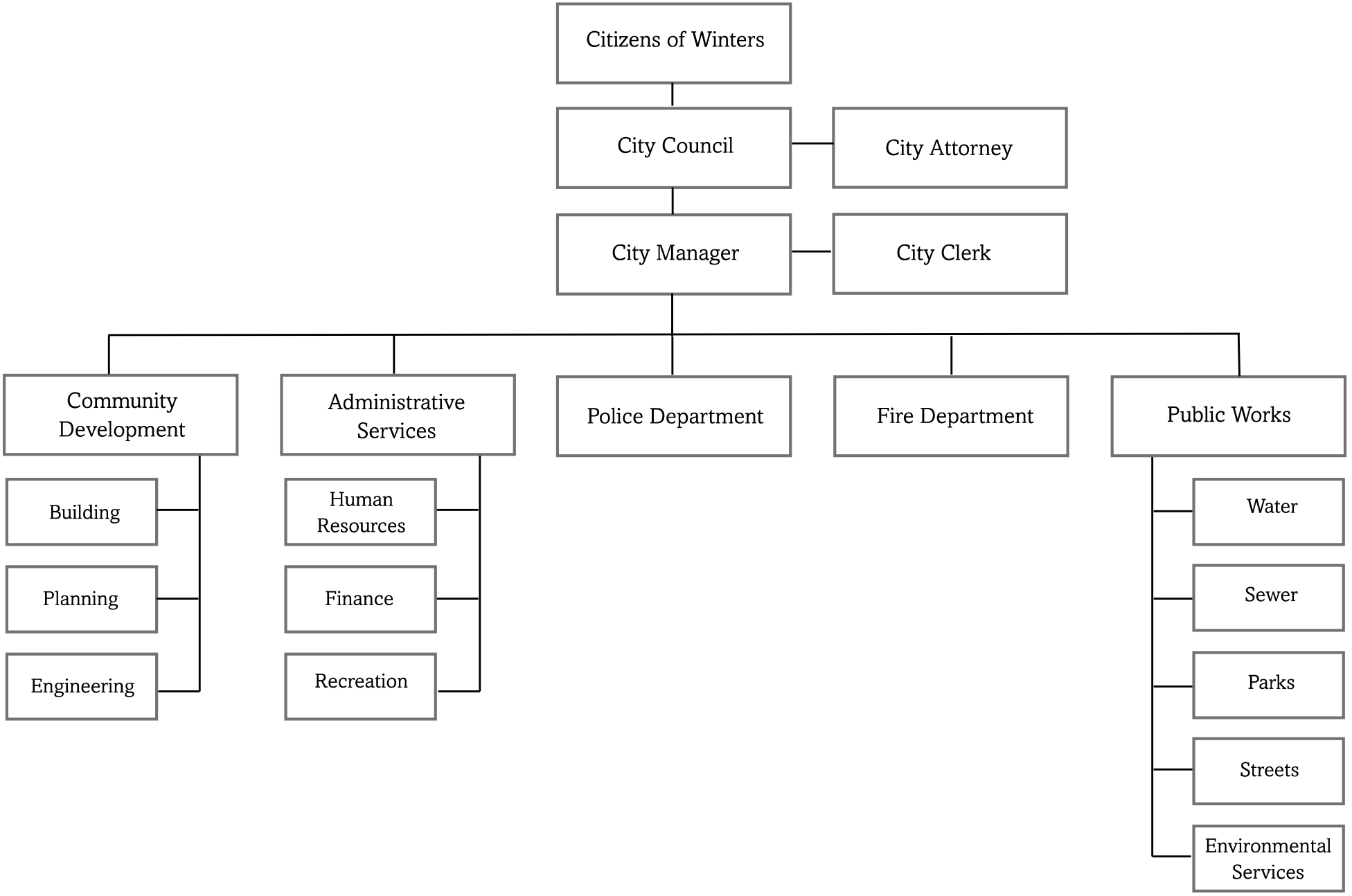
ELECTED OFFICIALS

Bill Biasi	Mayor
Albert Vallecillo	Mayor Pro Tempore
Carol Scianna	Council Member
Jesse Loren	Council Member
Richard Casavecchia	Council Member

APPOINTED OFFICIALS

Jeremy Craig	City Manager
John Miller	Police Chief
Cathy Mathews	Director of Administrative Services
Cathy Mathews	City Treasurer
Cathy Mathews	City Clerk
Vacant	Director of Community Development
Jack Snyder	Fire Chief

This listing has been created for purposes of this ACFR and is a reference of the structure as of the fiscal year-end.


Citizens of Winters
City Council
City Attorney
City Manager
City Clerk
Community Development
Administrative Services
Police Department
Fire Department
Public Works
Building
Planning
Engineering
Human Resources
Finance
Recreation
Water
Sewer
Parks
Streets
Environmental Services

FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

To the City Council of
the City of Winters
Winters, California

Report on the Audit of the Financial Statements

Opinions

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 (the City) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

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, as of June 30, 2023, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Change in Accounting Principle

As described in Notes 1 and 17 to the financial statements, in 2023, the City adopted new accounting guidance, GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, pension related schedules, and the schedules of changes in the City's net OPEB liability and related ratios as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The accompanying combining and individual nonmajor governmental fund financial statements and budgetary comparison schedules, and fiduciary funds combining statements, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the 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 basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor governmental fund financial statements and budgetary comparison schedules and the fiduciary funds combining statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 4, 2025, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely 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 effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.



Sacramento, California
February 4, 2025

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This section of the City of Winters California's Annual Comprehensive Financial Report presents a narrative overview and analysis of the City's financial activities for the fiscal year ended June 30, 2023. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in the City's basic financial statements, which follow this section.

FINANCIAL HIGHLIGHTS FOR THE FISCAL YEAR 2022-23

- The assets and deferred outflows of resources of the City exceeded liabilities and deferred inflows of resources by $62,334,189 (total net position). Of this amount, there is an unrestricted net position of $9,736,704 to meet long-term and ongoing obligations to citizens, employees and creditors. There is $9,962,906 restricted for public safety programs, public works and streets, community development, grants, and capital projects.
- As of June 30, 2023, the City governmental funds reported combined fund balances of $12,952,643. Approximately $2,791,424 of the combined fund balances, or 22%, is available to meet the City's current and future needs (committed and unassigned fund balance).
- An annual surplus of $1,499,493 was realized in the City's General fund during the fiscal year. Total General fund balance as of June 30, 2023 was $3,140,036.

OVERVIEW OF THE ANNUAL COMPREHENSIVE FINANCIAL REPORT

The City's basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other required supplementary information (RSI) in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements consist of a Statement of Net Position and a Statement of Activities. These statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business. They provide information about the activities of the City as a whole and present a long-term view of the City's finances.

The Statement of Net Position presents information on all of the City's assets, deferred outflows of resources, liabilities and deferred inflows of resources, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is strengthening or weakening.

The Statement of Activities presents information showing how the City's net position changed during the fiscal year. All changes in net position are reported when the underlying event giving rise to the change occurs, regardless of the timing of related cash receipts or disbursements. Thus, revenues and expenses are reported in this statement for some items that will only result in cash receipts or disbursements in future fiscal periods, such as property taxes assessed for the current year but received after June 30, or vacation leave earned in the current year but not utilized until a subsequent year.

The government-wide financial statements of the City are divided as follows:

Governmental activities

These are activities that are principally supported by taxes and intergovernmental revenues. For the City, governmental activities include general government, public safety, public works, community development, parks and recreation, and streets and highways.

Business-type activities

These are activities that are primarily funded through user fees and charges. The City's business-type activities include water and sewer.

Fund Financial Statements

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, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The funds used by the City are divided into three 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, which focus on the long-term, governmental fund financial statements focus on short-term inflows and outflows of spendable resources and the balances of those spendable resources available for spending. This information is useful in evaluating a government's short-term financing requirements.

To assist the user of these financial statements in understanding the differences and the relationship between the government-wide financial statements and the governmental funds financial statements, reconciliations between the two sets of statements have been included in this report.

The reconciliation of the Governmental Funds Balance Sheet to the Government-wide Statement of Net Position highlights the inclusion of capital assets and long-term liabilities in the government-wide financial statements.

The reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Government-wide Statement of Activities highlights the exclusion of capital expenditures, depreciation, and cash flows related to long-term liabilities from the governmental fund statements.

The City maintains numerous individual funds, which for financial reporting, are grouped according to their type (general fund, special revenue, and capital projects). Funds whose expenditures exceed 10% of the total expenditures for all governmental funds, or meet other specific criteria for determining their importance to the financial statement user, are designated as Major Funds, and are reported separately in the governmental funds statements. All other funds are grouped together for reporting purposes. Major funds for the City are the General Fund, HOME-CHOC, 16-HOME-10803, and the American Rescue Plan Act Fund (ARPA).

Individual fund data for each non-major governmental fund is provided in combining statements included in the Supplementary Information section of this report.

Proprietary funds

Proprietary funds are generally used to account for services for which the City charges customers - either outside customers, or internal units of departments within the City. Proprietary funds provide the same type of information as shown in the government-wide financial statements, only in more detail. Proprietary funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses proprietary funds to account for the Water and Sewer funds.

Fiduciary funds

Fiduciary funds are used to account for resources held for the benefit of parties outside of the reporting government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the City's own programs. The City utilizes two types of fiduciary funds:

- Private-purpose trust funds are used to report all other trust arrangements under which principal and income benefit individuals, private organizations, or other governments.
- Custodial funds are used to record assets of separate organizations for which the City serves as a custodian.

Notes to the Financial Statements

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

Required Supplementary Information

This report presents required supplementary information concerning the City's progress in its obligation to provide pension and other post-employment benefits to its employees, and budgetary comparison information for the City's general fund and major special revenue funds.

Combining and Individual Fund Statements and Schedules

This section of the report includes combining information for the City's non-major funds and fiduciary funds.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

This section of the Management Discussion and Analysis provides a comparison and review of governmental activities for two fiscal years. In addition, an analysis of the current fiscal year net position and changes in net position is provided.

Table 1
Statements of Net Position
As of June 30, 2023 and 2022
(in thousands)

	Governmental Activities			Business-Type Activities			Total Government		
	2023	2022	Net Change	2023	2022	Net Change	2023	2022	Net Change
ASSETS									
Current and other assets	$ 24,763	$ 24,323	$ 440	$ 5,635	$ 2,944	$ 2,691	$ 30,398	$ 27,267	$ 3,131
Capital assets	33,413	33,546	(133)	15,266	15,265	1	48,679	48,811	(132)
Total Assets	58,176	57,869	307	20,901	18,209	2,692	79,077	76,078	2,999
DEFERRED OUTFLOWS OF RESOURCES	3,261	1,829	1,432	526	299	227	3,787	2,128	1,659
LIABILITIES									
Current and other liabilities	3,428	2,545	883	1,015	866	149	4,443	3,411	1,032
Long-term liabilities	6,758	3,594	3,164	7,048	6,662	386	13,806	10,256	3,550
Total Liabilities	10,186	6,139	4,047	8,063	7,528	535	18,249	13,667	4,582
DEFERRED INFLOWS OF RESOURCES	2,068	3,474	(1,406)	213	545	(332)	2,281	4,019	(1,738)
NET POSITION									
Net investment in capital assets	33,349	33,546	(197)	9,286	9,145	141	42,635	42,691	(56)
Restricted	9,963	11,013	(1,050)	-	-	-	9,963	11,013	(1,050)
Unrestricted	5,871	5,526	345	3,865	1,290	2,575	9,736	6,816	2,920
Total Net Position	$ 49,183	$ 50,085	$ (902)	$ 13,151	$ 10,435	$ 2,716	$ 62,334	$ 60,520	$ 1,814

Governmental Activities

The City's governmental net position amounted to $49.2 million as of June 30, 2023, a decrease of approximately $1 million compared to the fiscal year ended June 30, 2022. This decrease is the change in net position reflected in the Governmental Activities column of the Statement of Activities, including pension adjustments reflected in Table 1. The City's net position from governmental activities as of June 30, 2023, is comprised of the following:

- Cash and investments comprised $13,784,549 in the City treasury, $146,187 of which is restricted in use. Substantially all of these amounts were held in short to medium term investments in governmental securities and corporate notes, as detailed in Note 2 to the financial statements.
- Current accounts, interest, and leases receivable comprised $3,602,135, an increase of $311,472 over the previous year.
- Loans receivable comprised $7,299,734, which represents loans provided by the City's Home Investment Partnerships Program to support first time homebuyers and housing rehabilitation, Community Development Block Grant Program to support small business development, and impact fees due from developers.
- Capital assets of $33,413,396, net of accumulated depreciation, which includes land, construction in progress, buildings and improvements, vehicles and equipment, land improvements, infrastructure, and ROU subscription assets.
- Current liabilities, including accounts payable, accrued payroll, deposits and unearned revenues comprised $3,132,037.
- A net pension liability of $5,769,805 and net OPEB liability of $919,517.
- Long-term liabilities comprised $364,687, which includes compensated absences and liabilities for subscription based information technology arrangements.
- The portion of net position invested in capital assets net of related debt was $33.3 million, a decrease over the previous year ($33.5 million). Net investment in capital assets is the portion of net position related to the City's capital assets, and those of the City's liabilities and deferred resource flows originally arising from the respective construction, acquisition, or improvement of those same capital assets.
- Restricted net position totaling $9,962,906 which may be used only to construct specified capital projects or for public safety programs, public works and streets, community development, parks and recreation programs, and grant programs.
- Unrestricted net position is the portion of net position that can be used to finance day-to-day operations without constraints established by debt covenants or other legal requirements or restrictions. The City had a positive unrestricted net position of $5,871,223 as of June 30, 2023.

Business-Type Activities

- Cash and investments were $5,035,115 in the City Treasury as detailed in Note 2 to the financial statements.
- Current accounts, and interest receivable comprised $507,909.
- Loans receivable totaled $7,299,734. This amount consisted of impact fees due from developers.
- Total capital assets, net of depreciation was $15,265,855. This includes land, water pipes, sewer plant and pipes, infrastructure, and machinery and equipment
- Current liabilities, including accounts and interest payable, accrued payroll, and deposits, was $843,685.
- The net pension liability was $1,010,363. The net OPEB liability was $151,682.
- Long-term liabilities were $6,056,354.
- The portion of net position invested in capital assets net of related debt was $9,285,855.
- Unrestricted net position in the business-type activities was $3,865,481.

Table 2
Changes in Net Position
For the Years Ended June 30, 2023 and 2022
(in thousands)

	Governmental Activities			Business-Type Activities			Total Government		
	2023	2022	Net Change	2023	2022	Net Change	2023	2022	Net Change
REVENUES									
Program revenues									
Charges for services	$ 1,878	$ 1,130	$ 748	$ 4,016	$ 3,907	$ 109	$ 5,894	$ 5,037	$ 857
Operating grants and contributions	2,411	2,228	183	-	-	-	2,411	2,228	183
Capital grants and contributions	140	1,693	(1,553)	597	-	597	737	1,693	(956)
General revenues									
Taxes	5,867	5,057	810	-	-	-	5,867	5,057	810
Investment income	216	113	103	68	3	65	284	116	168
Rents and leases	74	71	3	-	-	-	74	71	3
Other revenue	817	772	45	1	5	(4)	818	777	41
Transfers	(2,156)	(664)	(1,492)	2,156	664	1,492	-	-	-
Total Revenues	9,247	10,400	(1,153)	6,838	4,579	2,259	16,085	14,979	1,106
EXPENSES									
Governmental activities									
General government	666	181	485	-	-	-	666	181	485
Public safety	5,754	4,352	1,402	-	-	-	5,754	4,352	1,402
Public works	218	211	7	-	-	-	218	211	7
Community development	775	979	(204)	-	-	-	775	979	(204)
Parks and recreation	1,476	1,226	250	-	-	-	1,476	1,226	250
Streets and highways	1,261	1,288	(27)	-	-	-	1,261	1,288	(27)
Water	-	-	-	1,787	1,813	(26)	1,787	1,813	(26)
Sewer	-	-	-	2,335	2,252	83	2,335	2,252	83
Total Expenses	10,150	8,237	1,913	4,122	4,065	57	14,272	12,302	1,970
Change in net position	(903)	2,163	(3,066)	2,716	514	2,202	1,813	2,677	(864)
Net position - beginning of year	50,085	43,638	6,447	10,435	9,921	514	60,520	53,559	6,961
Restatement*	-	4,284	(4,284)	-	-	-	-	4,284	(4,284)
Net position - beginning of year, restated	50,085	47,922	2,163	10,435	9,921	514	60,520	57,843	2,677
Net position - end of year	$ 49,182	$ 50,085	$ (903)	$ 13,151	$ 10,435	$ 2,716	$ 62,333	$ 60,520	$ 1,813

*Restatement of $452 not reflected in governmental activities summary (Table 2 above), due to rounding.

Governmental Activities

Governmental activities net position increased to $49,182,853 during fiscal year 2022-23.

As Table 2 above shows, $4,429,164 of the City's fiscal year 2022-23 revenue is derived from program revenues, while $4,818,036 is derived from general revenues such as taxes, rents and investment income.

Program revenues include charges for services of $1,877,726, such as permit revenues, fees and charges used to fund expenses incurred in providing services. The City recognized $2,411,357 as operating grants and contributions which include gas tax, transportation development allocations, transportation grants, and public safety allocations and grants. Capital grants and contributions of $140,081 were also recognized during fiscal year 2022-23. Capital grants and contributions are reported separately, because capital grants and contributions are not available to finance regular operations. General revenues are not allocable to programs, but are used to pay for the net costs of governmental programs.

Business-Type Activities

Net position for business-type activities increased by $2,715,995 to $13,151,336 during fiscal year 2022-23.

Net position in the City's Water fund increased by $1,748,079 to $5,713,929 during fiscal year 2022-23. The increase is primarily attributable to the closure of the Water Impact Fee special revenue fund and the transfer of the fund balance to the Water fund in the current year.

Net position in the City's Sewer fund increased $967,916 to $7,437,407 during fiscal year 2022-23. The increase is primarily attributed to the closure of the Sewer Impact Fee special revenue fund and the transfer of the fund balance to the Sewer fund in the current year.

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

The City uses fund accounting to ensure compliance with finance-related legal requirements. The fund financial statements presented in this report address the need of the City to demonstrate compliance with financial restrictions and allow the statement's users to separately analyze individual funds.

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

Table 3
Revenues Classified by Source
Governmental Funds
For the Years Ended June 30, 2023 and 2022
(in thousands)

	2023		2022			
	Amount	% of Total	Amount	% of Total	Variance	% Change
Taxes and assessments	$ 6,841,344	55.9 %	$ 5,647,680	54.4 %	$ 1,193,664	21.1 %
Fines and forfeitures	21,796	0.2 %	17,034	0.2 %	4,762	28.0 %
Licenses, fees and permits	1,619,351	13.2 %	1,986,644	19.1 %	(367,293)	(18.5)%
Use of money and property	274,852	2.2 %	184,081	1.8 %	90,771	49.3 %
Intergovernmental	1,777,851	14.5 %	1,313,380	12.6 %	464,471	35.4 %
Charges for services	762,053	6.2 %	425,266	4.1 %	336,787	79.2 %
Other revenues	927,971	7.6 %	820,339	7.9 %	107,632	13.1 %
	$ 12,225,218	99.8 %	$ 10,394,424	100.1 %	$ 1,830,794	17.6 %

Taxes increased by $1,193,664, primarily due to increases in property tax apportionments and utility taxes during the year.

Licenses, fees and permits decreased by $367,293 due to decreases in collections of various impact fees capital projects funds.

Intergovernmental revenues increased by $464,471 due to the grant life ending for certain grants recorded in the non-major governmental funds.

Charges for services increased by $336,787 primarily due to revenues generated by the Fire District. These revenue increases were partially offset by decreases in the RDA administrative fee revenue as well as developer reimbursements for planning services and recreation fees.

Collections of other revenues increased by $107,632 primarily due to certain contributions recorded in the general fund. The increase was offset by decreases in miscellaneous revenues, also in the general fund.

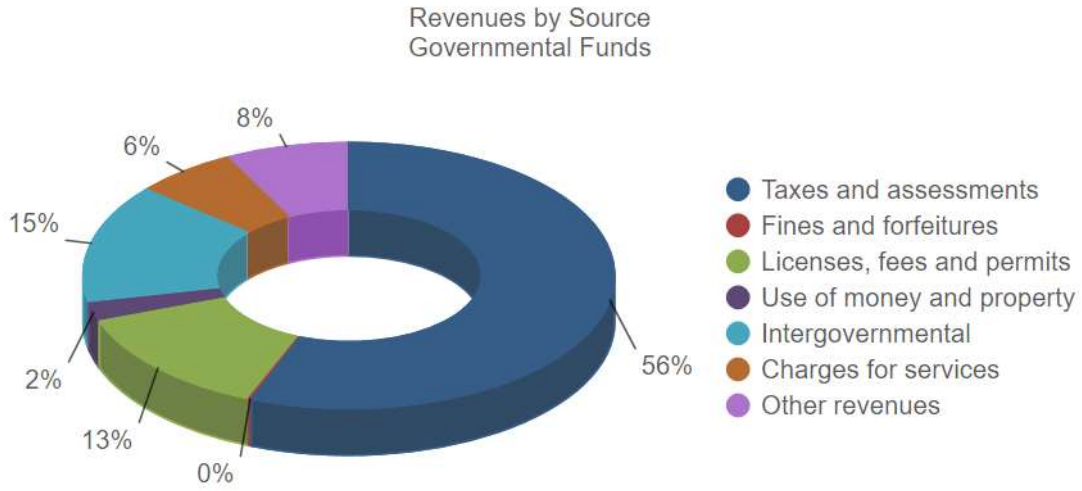


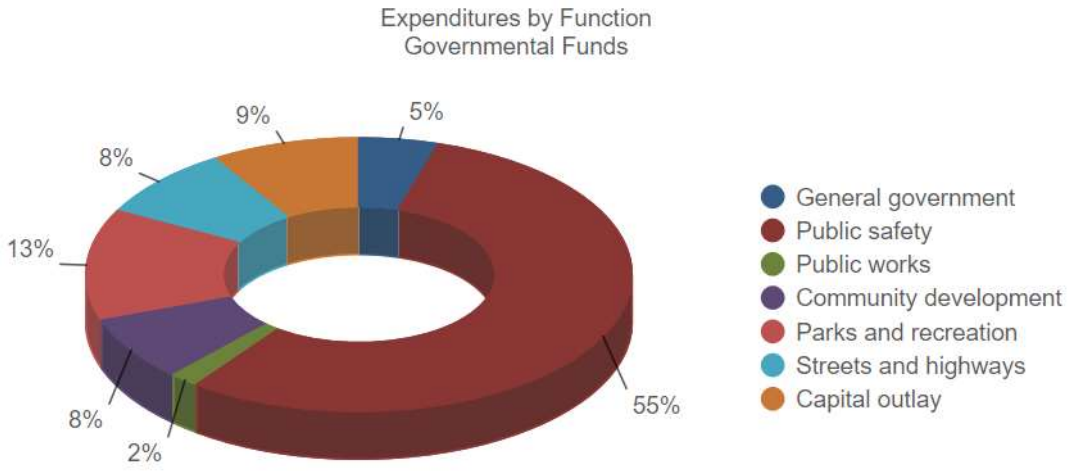
Table 4
Expenditures by Function
Governmental Funds
For the Years Ended June 30, 2023 and 2022
(in thousands)

	2023		2022			
	Amount	% of Total	Amount	% of Total	Variance	% Change
General government	$ 450,279	4.8 %	$ 367,700	4.2 %	$ 82,579	22.5 %
Public safety	5,291,804	55.4 %	4,781,311	54.9 %	510,493	10.7 %
Public works	167,577	1.8 %	271,780	3.1 %	(104,203)	(38.3)%
Community development	730,895	7.7 %	977,919	11.2 %	(247,024)	(25.3)%
Parks and recreation	1,259,015	13.2 %	1,066,525	12.2 %	192,490	18.0 %
Streets and highways	804,420	8.4 %	837,097	9.6 %	(32,677)	(3.9)%
Capital outlay	847,491	8.9 %	404,753	4.6 %	442,738	109.4 %
	$ 9,551,481	100.2 %	$ 8,707,085	99.8 %	$ 844,396	9.7 %

The $844,396 increase in governmental fund expenditures during the fiscal year 2022-23 can be primarily attributed to the following:

- Public Safety expenditures increased by $510,493, primarily due to increases in compensation costs, allocation of internal service fund activities, and the acquisition of safety equipment.
- Parks and Recreation expenditures increased by $192,490. These changes were driven by increases in internal service fund charges, compensation costs, utilities costs, use of professional service providers, and the purchase of books and supplies. Some of those increases were offset by reductions in certain costs for service offerings as well as certain maintenance and repair costs during the year.
- Public Works expenditures decreased by $104,203, primarily due to a decrease in internal service fund cost allocations for certain activities and decreases in certain professional service costs.

- Capital Outlay expenditures increased by $442,738. The increase was primarily due to purchases of certain capital equipment, street construction activities, and park improvements. Those increases were partially offset by decreases in certain furniture and equipment categories as well as parking lot maintenance/construction costs.



General Fund

The General Fund is the main operating fund of the City, and accounts for general operations including public safety, public works, community development, parks and recreation and administration. The General Fund experienced an overall increase in total revenues of $1,914,713 or 30.4%. This increase can be attributed primarily to an increase in taxes and assessments along with increases in licenses, fees and permits due to increased building within the City.. The General Fund experienced an overall increase in expenditures of $526,796 or 8.6%. This increase can be attributed primarily to an increase in Public Safety and Parks and Recreation expenditures.

At June 30, 2023, the General Fund fund balance was $3,140,036 which is an increase of $1,499,493 over the prior year. As a measure of the General Fund's ability to meet operating expenditures, it is useful to note that unassigned fund balance represents approximately 2.1% of total General Fund expenditures.

The following table presents the amount of revenue from various sources within the General fund:

Table 5

General Fund Revenues by Source
For the Years Ended June 30, 2023 and 2022
(in thousands)

	2023		2022			
	Amount	% of Total	Amount	% of Total	Variance	% Change
Taxes and assessments	$ 5,866,571	71.4 %	$ 5,081,154	80.7 %	$ 785,417	15.5 %
Fines and forfeitures	3,925	- %	1,863	- %	2,062	110.7 %
Licenses, fees and permits	848,503	10.3 %	446,929	7.1 %	401,574	89.9 %
Use of money and property	140,805	1.7 %	112,428	1.8 %	28,377	25.2 %
Intergovernmental	80,511	1.0 %	3,041	- %	77,470	2,547.5 %
Charges for services	762,053	9.3 %	425,266	6.7 %	336,787	79.2 %
Other revenues	518,173	6.3 %	235,147	3.7 %	283,026	120.4 %
	$ 8,220,541	100.0 %	$ 6,305,828	100.0 %	$ 1,914,713	30.4 %

Table 6
General Fund Expenditures by Function
For the Years Ended June 30, 2023 and 2022
(in thousands)

	2023		2022			
	Amount	% of Total	Amount	% of Total	Variance	% Change
General government	$ 297,354	4.5 %	$ 254,815	4.2 %	$ 42,539	16.7 %
Public safety	5,015,619	75.8 %	4,652,354	76.4 %	363,265	7.8 %
Public works	94,109	1.4 %	152,556	2.5 %	(58,447)	(38.3)%
Community development	692,899	10.5 %	624,217	10.2 %	68,682	11.0 %
Parks and recreation	404,785	6.1 %	359,523	5.9 %	45,262	12.6 %
Capital outlay	113,849	1.7 %	48,354	0.8 %	65,495	135.4 %
	$ 6,618,615	100.0 %	$ 6,091,819	100.0 %	$ 526,796	8.6 %

Other Major Governmental Funds

HOME-CHOC Fund

The HOME-CHOC fund is used to account for the expenditures of HOME funds granted to CHOC (Community Housing Opportunities Corporation) for the construction of a 45 unit affordably restricted apartment complex located within the City. The City received grant funds from the HOME program and loaned the funds to CHOC to construct the apartments. There was no change in the loan receivable or related deferred inflows of resources during the year.

16-HOME-10803 Fund

The 16-HOME-10803 fund is used to account for the expenditures of HOME funds granted for the Blue Mountain Terrace Senior Apartment Complex. This apartment complex, when completed, will provide affordable housing that is restricted for the senior population. The fund balance increased by $168,643, as a result of grant revenues received during the year.

ARPA Fund

The ARPA fund is used to account for the receipt and expenditure of American Rescue Plan Act funds. The funds received have been offset by unearned revenue which will be recognized as projects are completed.

Enterprise Funds

The City has two Enterprise funds - the Water fund and the Sewer fund. The City's Enterprise funds generally account for services charged to external or internal customers through fees.

The following table presents the amount of revenue from various sources:

Table 7
Revenues by Source
Proprietary Funds
For the Years Ended June 30, 2023 and 2022
(in thousands)

	2023		2022			
	Amount	% of Total	Amount	% of Total	Variance	% Change
Operating revenues:						
Charges for services	$ 4,016,380	85.8 %	$ 3,907,226	99.8 %	$ 109,154	2.8 %
Other operating revenues	1,491	- %	5,197	0.1 %	(3,706)	(71.3)%
Non-operating revenues:						
Developer impact fees	597,068	12.7 %	-	- %	597,068	DIV/0 %
Interest	68,237	1.5 %	2,921	0.1 %	65,316	2,236.1 %
	$ 4,683,176	100.0 %	$ 3,915,344	100.0 %	$ 767,832	19.6 %

Total revenues for business-type activities increased $767,832 during the year. The primary drivers of this change were modest increases in utility fee revenue for the City's Water and Sewer enterprise funds. Additionally, the FYE 2021-22 developer impact fees of $549,142 were previously reported in the governmental funds, but are now recorded in the proprietary funds due to the direct effect of the associated fee revenue.

The following table presents the amount of expenses for the City's proprietary funds:

Table 8
Expenses by Type
Proprietary Funds
For the Years Ended June 30, 2023 and 2022
(in thousands)

	2023		2022			
	Amount	% of Total	Amount	% of Total	Variance	% Change
Operating expenses:						
Salaries and benefits	$ 870,215	21.1 %	$ 1,098,828	27.0 %	$ (228,613)	(20.8)%
Materials, supplies, misc.	205,445	5.0 %	209,972	5.2 %	(4,527)	(2.2)%
Administration	1,522,344	36.9 %	1,483,918	36.5 %	38,426	2.6 %
Fuel, lubricants, maintenance	89,974	2.2 %	59,772	1.5 %	30,202	50.5 %
Contract services	313,137	7.6 %	186,029	4.6 %	127,108	68.3 %
Utilities	530,430	12.9 %	444,859	10.9 %	85,571	19.2 %
Depreciation	372,493	9.0 %	358,984	8.8 %	13,509	3.8 %
Non-operating expenses						
Interest expense	218,738	5.3 %	222,705	5.5 %	(3,967)	(1.8)%
	$ 4,122,776	100.0 %	$ 4,065,067	100.0 %	$ 57,709	1.4 %

The $57,709 net increase in proprietary fund expenses during the fiscal year can be primarily attributed to the following:

- Salaries and benefits decreased by $228,613, primarily due to reductions in pension costs associated with the City's growing vacancy rate.
- Administration costs increased by $38,426, mainly due to increased internal costs being allocated to the proprietary funds.
- Fuel, lubricants, and maintenance costs increased by $30,202 due to increases to repairs and maintenance activities in the City's Sewer Fund.
- Contract services costs increased by $127,108. Because the City was facing increased vacancy rates, there is a corresponding increase in the use of contract services. Additionally, expenses associated with recording the respective impact fee funds for the water and sewer funds from the governmental funds, contributed to the increase in expenses in this category.
- Utilities costs increased by $85,571, mainly driven by increased costs of electricity.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

Detailed information regarding composition and activity in capital assets is provided in Note 6 to the financial statements. The City's investment in capital assets as of June 30, 2023 totaled $48,679,251 (net of accumulated depreciation). The investment in capital assets includes land, construction in progress, buildings, machinery, vehicles and equipment, streets, highways, water and sewer assets, infrastructure, and ROU subscription assets.

Table 9
Capital Assets at the End of the Year

	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
Land	$ 761,520	$ 761,520	$ 682,979	$ 682,979	$ 1,444,499	$ 1,444,499
Construction in progress	687,769	399,094	-	704,595	687,769	1,103,689
Water pipes	-	-	12,007,512	12,007,512	12,007,512	12,007,512
Sewer plant and pipes	-	-	11,719,265	11,719,265	11,719,265	11,719,265
Buildings and improvements	14,423,535	14,388,285	-	-	14,423,535	14,388,285
Vehicles and equipment	3,968,917	3,564,970	2,185,682	2,163,919	6,154,599	5,728,889
Infrastructure	27,141,018	27,021,217	5,992,015	4,935,825	33,133,033	31,957,042
ROU subscription asset	155,903	-	-	-	155,903	-
Accumulated depreciation	(13,725,266)	(12,589,508)	(17,321,598)	(16,949,105)	(31,046,864)	(29,538,613)
Total	$ 33,413,396	$ 33,545,578	$ 15,265,855	$ 15,264,990	$ 48,679,251	$ 48,810,568

Debt Administration

The City's total long-term debt for governmental activities increased by $51,754 primarily due to the implementation of GASB No. 96 and the inclusion of the liabilities for subscription based information technology arrangements.

The City's total debt for its business-type activities decreased $139,361 primarily due to the payment of scheduled debt service on the outstanding bonds.

Detailed information regarding composition and activity in long-term debt is provided in Note 7 to the financial statements.

Table 10
Long-Term Debt

	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
SBITA liability	$ 64,672	$ -	$ -	$ -	$ 64,672	$ -
2018 Water Refunding Bond	-	-	2,745,000	2,810,000	2,745,000	2,810,000
2018 Sewer Refunding Bond	-	-	3,235,000	3,310,000	3,235,000	3,310,000
Compensated absences	300,015	312,933	76,354	75,715	376,369	388,648
Total	$ 364,687	$ 312,933	$ 6,056,354	$ 6,195,715	$ 6,421,041	$ 6,508,648

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; and capital expenses are budgeted as an expense. Additionally, encumbrances are included in budgeted expenditures.

Unexpended appropriations lapse at year-end. The City Council authorizes 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.

The following areas had budget adjustments approved by the City Council during the fiscal year:

- A memorandum of understanding implementing a transitional kindergarten afterschool class with Winters Joint Unified School District increased the operating budget by $70,000.
- The City's Police Department received a grant from the Office of Traffic and Safety for the Selective Traffic Enforcement Grant program in the amount of $50,000. Revenue and expenditure appropriations were increased by the amount of the grant, respectively.
- The City entered into an agreement to install a new pool heater at the Bobbie Greenwood Aquatic Center, increasing appropriations from the American Rescue Plan Act fund by $74,900.
- The City made a contribution to the Yolo County Children and Youth to support the Countywide Roadmap to the Future Program, increasing appropriations from the American Rescue Plan Act fund by $2,500.
- The City entered into a new Memoranda of Understanding with the City's public safety bargaining units for certain increases in compensation, both ongoing and one-time in nature. Additional appropriations were made from the American Rescue Plan Act fund during 2022-23 of approximately $30,400 to accommodate these additional costs.
- The City entered into a general services agreement to complete paving work for Newt's expressway. Appropriations from the City's Transportation Development Act fund of $42,350 were approved to accommodate this agreement.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The proposed fiscal year 2023-24 General Fund budget of approximately$7.3 million dollars represents an approximate 9% increase in program budgets ($664,819) from the fiscal year 2022-23 adopted budget before factoring in overhead and cost allocations. Proposed salary costs increased by 5% following negotiations with employee groups, which resulted in expected increases to pension costs and employment taxes.

Insurance costs continue to increase year over year. Additionally, costs for regional services provided by Yolo County continue to increase, such as animal control and dispatch services. County provided emergency services (OES) have also gone through a transition with a proposed cost restructuring, which will also impact the City of Winters either financially, operationally, or both, if and when implemented.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the City's finances, and to demonstrate the City's accountability for the money it receives. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the City of Winters, Department of Administrative Services, 318 First Street, Winters CA 95694.

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CITY OF WINTERS
STATEMENT OF NET POSITION
JUNE 30, 2023

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and investments (Note 2)	$ 13,638,362	$ 5,035,115	$ 18,673,477
Receivables:			
Accounts	2,437,800	486,611	2,924,411
Interest	50,112	21,298	71,410
Leases (Note 3)	1,114,223	-	1,114,223
Due from Successor Agency	53,044	-	53,044
Prepaid items	23,347	7,495	30,842
Loans receivable (Note 4)	7,299,734	84,515	7,384,249
Restricted cash and investments (Note 2)	146,187	-	146,187
Capital assets (Note 6):			
Non-depreciable	1,449,289	682,979	2,132,268
Depreciable, net	31,964,107	14,582,876	46,546,983
Total capital assets, net	33,413,396	15,265,855	48,679,251
Total Assets	58,176,205	20,900,889	79,077,094
DEFERRED OUTFLOWS OF RESOURCES			
Changes in the net pension liability (Note 8)	2,893,045	464,842	3,357,887
Changes in the net OPEB liability (Note 9)	367,944	60,695	428,639
Total Deferred Outflows of Resources	3,260,989	525,537	3,786,526
LIABILITIES			
Accounts payable and accrued liabilities	1,240,095	191,250	1,431,345
Accrued payroll	172,663	28,106	200,769
Accrued interest payable	-	72,680	72,680
Unearned revenue	1,457,105	-	1,457,105
Deposits payable	262,174	551,649	813,823
Long-term liabilities (Note 7):			
Due within one year	295,781	171,060	466,841
Due in more than one year	68,906	5,885,294	5,954,200
Net pension liability (Note 8):			
Due in more than one year	5,769,805	1,010,363	6,780,168
Net OPEB liability (Note 9):			
Due in more than one year	919,517	151,682	1,071,199
Total Liabilities	10,186,046	8,062,084	18,248,130
DEFERRED INFLOWS OF RESOURCES			
Changes in the net pension liability (Note 8)	289,750	66,015	355,765
Changes in the net OPEB liability (Note 9)	891,081	146,991	1,038,072
Leases (Note 3)	887,464	-	887,464
Total Deferred Inflows of Resources	2,068,295	213,006	2,281,301
NET POSITION			
Net investment in capital assets	33,348,724	9,285,855	42,634,579
Restricted for:			
Public safety	401,132	-	401,132
Public works and streets	684,889	-	684,889
Community development	2,363,290	-	2,363,290
Grants	17,473	-	17,473
Capital projects	6,496,122	-	6,496,122
Unrestricted	5,871,223	3,865,481	9,736,704
Total Net Position	$ 49,182,853	$ 13,151,336	$ 62,334,189

See accompanying notes to the basic financial statements.

CITY OF WINTERS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Primary Government: Governmental Activities	Net (Expense) Revenue and Changes in Net Position: Primary Government: Business-type Activities	Total
PRIMARY GOVERNMENT							
Governmental activities:							
General government	$ 666,290	$ 355,859	$ 409,265	$ 25,673	$ 124,507	$ -	$ 124,507
Public safety	5,753,913	626,970	167,102	40,579	(4,919,262)	-	(4,919,262)
Public works	217,828	604,553	107,420	2,359	496,504	-	496,504
Community development	775,055	218,522	430,183	-	(126,350)	-	(126,350)
Parks and recreation	1,475,618	71,822	516,556	6,095	(881,145)	-	(881,145)
Streets and highways	1,260,742	-	780,831	65,375	(414,536)	-	(414,536)
Total governmental activities	10,149,446	1,877,726	2,411,357	140,081	(5,720,282)	-	(5,720,282)
Business-type activities:							
Water	1,787,588	1,820,691	-	277,638	-	310,741	310,741
Sewer	2,335,188	2,195,689	-	319,430	-	179,931	179,931
Total business-type activities	4,122,776	4,016,380	-	597,068	-	490,672	490,672
Total primary government	$ 14,272,222	$ 5,894,106	$ 2,411,357	$ 737,149	(5,720,282)	490,672	(5,229,610)
General revenues:							
Taxes:							
Property taxes					3,026,960	-	3,026,960
Sales and use taxes					926,226	-	926,226
Franchise fees					425,061	-	425,061
Utility tax					417,479	-	417,479
Municipal service tax					716,814	-	716,814
Transient occupancy tax					354,031	-	354,031
Investment income					216,458	68,237	284,695
Rents and leases					73,732	-	73,732
Other revenues					816,870	1,491	818,361
Transfers					(2,155,595)	2,155,595	-
Total general revenues and transfers					4,818,036	2,225,323	7,043,359
Change in net position					(902,246)	2,715,995	1,813,749
Net position - July 1, 2022					50,084,647	10,435,341	60,519,988
Prior period restatement (Note 17)					452	-	452
Net position - July 1, 2022, restated					50,085,099	10,435,341	60,520,440
Net position - June 30, 2023					$ 49,182,853	$ 13,151,336	$ 62,334,189

See accompanying notes to the basic financial statements.

CITY OF WINTERS
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2023

	General Fund	HOME - CHOC	16-HOME-10803	ARPA	Other Governmental Funds	Total Governmental Funds
ASSETS						
Cash and investments	$ 1,655,418	$ -	$ -	$ 1,382,542	$ 10,536,853	$ 13,574,813
Receivables:						
Accounts	1,861,657	-	-	-	576,143	2,437,800
Interest	10,939	-	-	-	39,173	50,112
Leases	1,114,223	-	-	-	-	1,114,223
Due from other funds	333,999	-	-	-	-	333,999
Due from Successor Agency	53,044	-	-	-	-	53,044
Advances to other funds	-	-	-	-	125,000	125,000
Prepaid items and supplies	20,965	-	-	-	2,382	23,347
Restricted cash and investments	-	-	-	-	146,187	146,187
Loans receivable	10,272	2,843,180	2,415,081	-	2,031,201	7,299,734
Total Assets	$ 5,060,517	$ 2,843,180	$ 2,415,081	$ 1,382,542	$ 13,456,939	$ 25,158,259
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES (DEFICITS)						
LIABILITIES						
Accounts payable and accrued liabilities	$ 521,966	$ -	$ -	$ 1,658	$ 630,286	$ 1,153,910
Accrued payroll	172,663	-	-	-	-	172,663
Unearned revenue	-	-	-	1,380,884	76,221	1,457,105
Deposits payable	252,585	-	-	-	9,589	262,174
Due to other funds	-	-	-	-	333,999	333,999
Advances from other funds	-	-	-	-	125,000	125,000
Total Liabilities	947,214	-	-	1,382,542	1,175,095	3,504,851
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenues	85,803	2,843,180	2,415,081	-	2,469,237	7,813,301
Leases	887,464	-	-	-	-	887,464
Total Deferred Inflows of Resources	973,267	2,843,180	2,415,081	-	2,469,237	8,700,765
FUND BALANCES (DEFICITS)						
Nonspendable	20,965	-	-	-	127,382	148,347
Restricted	-	-	-	-	10,012,872	10,012,872
Committed	-	-	-	-	125,720	125,720
Unassigned	3,119,071	-	-	-	(453,367)	2,665,704
Total Fund Balances (Deficits)	3,140,036	-	-	-	9,812,607	12,952,643
Total Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)	$ 5,060,517	$ 2,843,180	$ 2,415,081	$ 1,382,542	$ 13,456,939	$ 25,158,259

See accompanying notes to the basic financial statements.

CITY OF WINTERS
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2023

Total fund balances reported on the governmental funds balance sheet	$	12,952,643
Amounts reported for governmental activities in the statement of net position are different because of the following:		
Capital assets of $47,138,662, net of accumulated depreciation of $13,725,266, used in governmental activities are not financial resources and therefore are not reported in the governmental funds.		33,365,476
Other long-term assets are not available to pay for current period expenditures and therefore, are reported as unavailable revenues in the governmental funds.		532,948
Certain notes, loans, and interest receivables are not available to pay for current period expenditures and therefore are offset by deferred inflows of resources in the governmental funds.		7,280,353
Deferred outflows of resources related to changes in the net pension liability are not applicable to the current period.		2,893,045
Deferred outflows of resources related to changes in the net OPEB liability are not applicable to the current period.		367,944
Long term liabilities are not due and payable in the current period and, therefore are not reported in the governmental funds:		
Compensated absences		(300,015)
Subscription liability		(16,992)
Net pension liability		(5,769,805)
Net OPEB liability		(919,517)
Deferred inflows related to changes in the net pension liability		(289,750)
Deferred inflows related to changes in the total OPEB liability		(891,081)
Internal service funds are used by management to charge costs of certain activities, such as equipment replacement, to individual funds. The assets and liabilities of the internal service funds are included in the governmental activities in the Statement of Net Position.		(22,396)
Net position of governmental activities	$	49,182,853

See accompanying notes to the basic financial statements.

CITY OF WINTERS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

	General Fund	HOME - CHOC	16-HOME-10803	ARPA	Other Governmental Funds	Total Governmental Funds
REVENUES						
Taxes and assessments	$ 5,866,571	$ -	$ -	$ -	$ 974,773	$ 6,841,344
Fines and forfeitures	3,925	-	-	-	17,871	21,796
Licenses, fees, and permits	848,503	-	-	-	770,848	1,619,351
Use of money and property	140,805	-	-	-	134,047	274,852
Intergovernmental	80,511	-	168,643	313,540	1,215,157	1,777,851
Charges for services	762,053	-	-	-	-	762,053
Other revenues	518,173	-	-	-	409,798	927,971
Total Revenues	8,220,541	-	168,643	313,540	3,522,494	12,225,218
EXPENDITURES						
Current operations:						
General government	297,354	-	-	99,297	53,628	450,279
Public safety	5,015,619	-	-	65,393	210,792	5,291,804
Public works	94,109	-	-	4,253	69,215	167,577
Community development	692,899	-	-	2,231	35,765	730,895
Parks and recreation	404,785	-	-	67,366	786,864	1,259,015
Streets and highways	-	-	-	-	804,420	804,420
Capital outlay	113,849	-	-	-	733,642	847,491
Total Expenditures	6,618,615	-	-	238,540	2,694,326	9,551,481
Excess (deficiency) of revenues over expenditures	1,601,926	-	168,643	75,000	828,168	2,673,737
OTHER FINANCING SOURCES (USES)						
Transfers in	73,716	-	-	-	323,556	397,272
Transfers out	(176,149)	-	-	(75,000)	(2,302,972)	(2,554,121)
Total Other Financing Sources (Uses)	(102,433)	-	-	(75,000)	(1,979,416)	(2,156,849)
Net change in fund balances	1,499,493	-	168,643	-	(1,151,248)	516,888
Fund balance - July 1, 2022	1,640,543	-	(168,643)	-	10,963,855	12,435,755
Fund balance - June 30, 2023	$ 3,140,036	$ -	$ -	$ -	$ 9,812,607	$ 12,952,643

See accompanying notes to the basic financial statements.

CITY OF WINTERS
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

Reconciliation of the change in fund balances - total governmental funds to the change in net position of governmental activities:		
Net change in fund balances - total governmental funds	$	516,888
Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense to allocate those expenditures over the life of the assets:		
Capital asset purchases		847,673
Depreciation expense		(1,062,025)
Some revenues reported in the Statement of Activities will not be collected for several months after the City's year-end and do not provide current financial resources and therefore are not reported as revenues in the governmental funds. Some revenues reported in the prior year statement of activities were recognized in the governmental funds in the current year. This is the net change in revenues.		(193,368)
Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position:		
Debt principal payments		16,491
Receipts of payments and disbursements of funds related to notes and loans receivable are reported as revenues and expenditures, respectively, in governmental funds, but an increase and decrease, respectively, in notes receivable in the Statement of Net Position:		
Loan program receipts		(559,878)
Accrued interest on loans		(69,177)
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds:		
Change in accrued compensated absences		12,918
Change in net pension liability		(3,291,744)
Change in total OPEB liability		133,721
Pension expense related to deferred outflows and inflows of resources		2,978,350
OPEB expense related to deferred outflows and inflows of resources		(210,014)
Internal service funds are used by management to charge the costs of certain activities, such as equipment replacement, to individual funds. The net revenue (expense) of the internal service funds is reported with the governmental funds.		(22,081)
Change in net position of governmental activities	$	(902,246)

See accompanying notes to the basic financial statements.

CITY OF WINTERS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2023

	Business-type Activities			Governmental Activities
	Water	Sewer	Totals	Internal Service Fund
ASSETS				
Current assets:				
Cash and investments	$ 3,286,549	$ 1,748,566	$ 5,035,115	$ 63,549
Receivables:				
Accounts	229,868	256,743	486,611	-
Interest	10,373	10,925	21,298	-
Prepaids and supplies	2,984	4,511	7,495	-
Total Current Assets	3,529,774	2,020,745	5,550,519	63,549
Non-current assets:				
Loans receivable	28,746	55,769	84,515	-
Capital assets:				
Non-depreciable	150,000	532,979	682,979	-
Depreciable, net	5,387,741	9,195,135	14,582,876	47,920
Total capital assets net	5,537,741	9,728,114	15,265,855	47,920
Total Non-Current Assets	5,566,487	9,783,883	15,350,370	47,920
Total Assets	9,096,261	11,804,628	20,900,889	111,469
DEFERRED OUTFLOWS OF RESOURCES				
Changes in net pension liability	176,325	288,517	464,842	-
Changes in net OPEB liability	23,018	37,677	60,695	-
Total Deferred Outflows of Resources	199,343	326,194	525,537	-
LIABILITIES				
Current liabilities:				
Accounts payable	108,255	82,995	191,250	86,185
Accrued wages	10,044	18,062	28,106	-
Deposits payable	129,262	422,387	551,649	-
Accrued interest payable	33,365	39,315	72,680	-
Accrued compensated absences - current	12,359	13,701	26,060	-
SBITA payable - current	-	-	-	23,482
Bonds payable - current	65,000	80,000	145,000	-
Total Current Liabilities	358,285	656,460	1,014,745	109,667
Long-term liabilities:				
Accrued compensated absences	21,828	28,466	50,294	-
SBITA payable	-	-	-	24,198
Bonds payable	2,680,000	3,155,000	5,835,000	-
Net pension liability	383,253	627,110	1,010,363	-
Net OPEB liability	57,523	94,159	151,682	-
Total Long-term Liabilities	3,142,604	3,904,735	7,047,339	24,198
Total Liabilities	3,500,889	4,561,195	8,062,084	133,865
DEFERRED INFLOWS OF RESOURCES				
Changes in net pension liability	25,041	40,974	66,015	-
Changes in net OPEB liability	55,745	91,246	146,991	-
Total Deferred Outflows of Resources	80,786	132,220	213,006	-
NET POSITION:				
Net investment in capital assets	2,792,741	6,493,114	9,285,855	240
Unrestricted	2,921,188	944,293	3,865,481	(22,636)
Total Net Position	$ 5,713,929	$ 7,437,407	$ 13,151,336	$ (22,396)

See accompanying notes to the basic financial statements.

CITY OF WINTERS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

	Business-type Activities			Governmental Activities
	Water	Sewer	Totals	Internal Service Fund
OPERATING REVENUES				
Charges for sales and services	$ 1,820,691	$ 2,195,689	$ 4,016,380	$ 1,250,333
Other revenues	863	628	1,491	-
Total Operating Revenue	1,821,554	2,196,317	4,017,871	1,250,333
OPERATING EXPENSES				
Salaries and benefits	322,499	547,716	870,215	-
Materials, supplies and miscellaneous	115,162	90,283	205,445	162,585
Insurance	-	-	-	381,746
Administration	687,250	835,094	1,522,344	-
Fuels, lubricants, and maintenance	95	89,879	89,974	91,020
Contract services	194,467	118,670	313,137	509,217
Utilities	232,550	297,880	530,430	99,854
Depreciation	135,146	237,347	372,493	29,246
Total Operating Expenses	1,687,169	2,216,869	3,904,038	1,273,668
Operating Income (Loss)	134,385	(20,552)	113,833	(23,335)
NON-OPERATING REVENUE (EXPENSES)				
Developer impact fees	277,638	319,430	597,068	-
Interest income	30,465	37,772	68,237	-
Interest expense	(100,419)	(118,319)	(218,738)	-
Total Non-Operating Revenues (Expenses)	207,684	238,883	446,567	-
Income (Loss) Before Transfers	342,069	218,331	560,400	(23,335)
TRANSFERS				
Transfers in	1,406,010	749,585	2,155,595	1,254
Change in net position	1,748,079	967,916	2,715,995	(22,081)
Total Net Position - July 1, 2022	3,965,850	6,469,491	10,435,341	-
Prior Period Restatement (Note 17)	-	-	-	(315)
Total Net Position - July 1, 2022, restated	3,965,850	6,469,491	10,435,341	(315)
Total Net Position - June 30, 2023	$ 5,713,929	$ 7,437,407	$ 13,151,336	$ (22,396)

See accompanying notes to the basic financial statements.

CITY OF WINTERS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

	Business-type Activities			Governmental Activities
	Water	Sewer	Totals	Internal Service Fund
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers	$ 1,868,106	$ 2,235,147	$ 4,103,253	$ 1,250,333
Cash paid to suppliers	(1,161,826)	(1,369,562)	(2,531,388)	(1,210,190)
Cash paid to employees	(360,791)	(523,764)	(884,555)	-
Net Cash Provided by Operating Activities	345,489	341,821	687,310	40,143
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers from other funds	1,377,264	693,816	2,071,080	1,254
Net Cash Provided by Noncapital Financing Activities	1,377,264	693,816	2,071,080	1,254
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Capital contributions	277,638	319,430	597,068	-
Acquisition and construction of capital assets	-	(373,358)	(373,358)	-
Principal paid on capital debt	(65,000)	(75,000)	(140,000)	(29,801)
Interest paid on capital debt	(101,069)	(119,069)	(220,138)	-
Net Cash Provided by (Used for) Capital and Related Financing Activities	111,569	(247,997)	(136,428)	(29,801)
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest and dividends	20,508	27,940	48,448	-
Net Cash Provided by Investing Activities	20,508	27,940	48,448	-
Net Increase in Cash and Cash Equivalents	1,854,830	815,580	2,670,410	11,596
Cash and Cash Equivalents - July 1, 2022	1,431,719	932,986	2,364,705	51,953
Cash and Cash Equivalents - June 30, 2023	$ 3,286,549	$ 1,748,566	$ 5,035,115	$ 63,549

See accompanying notes to the basic financial statements.

CITY OF WINTERS
STATEMENT OF CASH FLOWS (CONTINUED)
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

	Business-type Activities			
	Water	Sewer	Totals	Internal Service Fund
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES:				
Operating Income (Loss)	$ 134,385	$ (20,552)	$ 113,833	$ (23,335)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Depreciation and amortization expense	135,146	237,347	372,493	29,246
(Increase) decrease in:				
Accounts receivable	46,105	44,741	90,846	-
Prepaid costs	(2,984)	(4,511)	(7,495)	-
Pension related deferred outflows of resources	(77,618)	(145,624)	(223,242)	-
OPEB related deferred outflows of resources	277	(3,917)	(3,640)	-
Increase (decrease) in:				
Accounts payable	70,682	66,755	137,437	34,232
Accrued wages	6,105	11,793	17,898	-
Deposits payable	447	(5,911)	(5,464)	-
Net pension liability	204,903	368,924	573,827	-
Net OPEB liability	(23,900)	(23,842)	(47,742)	-
Compensated absences	(6,177)	6,816	639	-
Pension related deferred inflows of resources	(150,125)	(212,603)	(362,728)	-
OPEB related deferred inflows of resources	8,243	22,405	30,648	-
Net Cash Provided by Operating Activities	$ 345,489	$ 341,821	$ 687,310	$ 40,143

See accompanying notes to the basic financial statements.

CITY OF WINTERS
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2023

	Successor Agency Private-Purpose Trust Fund	Custodial Funds
ASSETS		
Cash and investments (Note 2)	$ 685,435	$ 493,360
Restricted cash and investments (Note 2)	1	-
Receivables:		
Interest	-	1,140
Land held for resale	608,994	-
Total Assets	1,294,430	494,500
LIABILITIES		
Accounts payable	-	1,937
Interest payable	147,208	-
Due to City	53,044	-
Long term liabilities (Note 16):		
Due in more than one year	12,292,165	-
Total Liabilities	12,492,417	1,937
NET POSITION		
Held in trust	(11,197,987)	-
Restricted for individuals, organizations, and other governments	-	492,563
Total Net Position	$ (11,197,987)	$ 492,563

See accompanying notes to the basic financial statements.

CITY OF WINTERS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

	Successor Agency Private-Purpose Trust Funds	Custodial Funds
ADDITIONS		
Property taxes	$ 902,099	$ -
Program fees	-	22,167
Interest income	-	31,643
Other revenues	-	270
Total Additions	902,099	54,080
DEDUCTIONS		
Community development	8,035	-
Program expenses	-	5,864
Interest expense	437,615	-
Total Deductions	445,650	5,864
Change in Fiduciary Net Position	456,449	48,216
Fiduciary Net Position - July 1, 2022	(11,654,436)	444,347
Fiduciary Net Position - June 30, 2023	$ (11,197,987)	$ 492,563

See accompanying notes to the basic financial statements.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of Reporting Entity

The City of Winters (City) 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 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, these basic financial statements present the City of Winters (the primary government) and any component units.

Component Units

There are no component units of the City which meet the criteria of a blended or discrete presentation.

B. Basis of Presentation

The City's basic financial statements are prepared in conformity with accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board is the acknowledged standard setting body for establishing accounting and financial reporting standards followed by governmental entities in the United States of America. These standards require that the financial statements described below be presented.

Government-wide Financial Statements

The Statement of Net Position and Statement of Activities display information about the reporting government as a whole. They include the activities of the overall City government except for fiduciary activities. Eliminations have been made to minimize the double counting of internal activities. Interfund services provided and used are eliminated in the process of consolidation. The City's net position is reported in three parts - net investment in capital assets; restricted net position; and unrestricted net position. The City first utilizes restricted resources to finance qualifying activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues. Business-type activities are financed in part by fees charged to external parties for goods or services.

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, and 2) grants and contributions that are restricted to meeting 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.

Fund Financial Statements

The underlying accounting system of the City is organized and operated on the basis of separate funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Funds are organized into three major categories: governmental, proprietary, and fiduciary. An emphasis is placed on major funds within the governmental and proprietary categories with each major fund displayed in a separate column. A fund is considered major if it is the primary operating fund of the City or meets the following criteria:

a. Total assets and deferred outflows of resources, liabilities and deferred inflows of resources, 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

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

All remaining governmental funds are aggregated and reported as nonmajor funds in a single column, regardless of their fund type.

The funds of the financial reporting entity are described below:

Governmental Funds

General Fund - The General Fund is the general operating fund of the City and is always classified as a major fund. It is used to account for all activities except those legally or administratively required to be accounted for in other funds.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects.

Capital Project Funds - Capital Project Funds are used to account for financial resources that are restricted, committed, or assigned to expenditures for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

Proprietary Funds

Enterprise Funds - Enterprise Funds are used to account for business-like activities provided to the general public. These activities are financed primarily by user charges and the measurement of financial activity focuses on net income measurement similar to the private sector.

Internal Service Funds - Internal service funds are used to account for, and finance, services and commodities furnished by a designated department of a governmental unit to other departments of the same governmental unit. The City uses internal service funds to account for insurance activities.

Fiduciary Funds (not included in government-wide statements)

Private-Purpose Trust Funds - Private-Purpose Trust Funds are used to report all other trust arrangements under which principal and income benefit individuals, private organizations, or other governments.

Custodial Funds - Custodial 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 Custodial funds of the City are used for the Swim Team, Festival De La, Quilt Festival, PCH HOA, Cancer Research, Youth activities, and Elderberry activities.

Major Funds

The City reports the following major governmental funds in the accompanying financial statements:

General Fund - This is the general operating fund of the City. It is used to account for all financial resources expect those required to be accounted for in a separate fund.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

HOME - CHOC Fund - This fund accounts for gap financing for the 34-unit income-restricted apartment complex developed by CHOC (Community Housing Opportunity Corporation). The major revenue source of this fund is intergovernmental grant revenue.

16-HOME-10803 Fund - This fund accounts for HOME grant expenditures for the construction of the Blue Mountain Terrace Senior Apartment Complex.

ARPA Fund - This fund accounts for ARPA (American Rescue Plan Act) funds received and related expenditures.

The City reports the following major proprietary funds in the accompanying financial statements:

Water Fund - This fund accounts for the operation and maintenance of the City's water distribution system.

Sewer Fund - This fund accounts for the operation and maintenance of the City's wastewater collection system including operating costs of the wastewater treatment facility.

C. Measurement Focus and Basis of Accounting

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements regardless of the measurement focus applied.

Measurement Focus

On the government-wide Statement of Net Position and the Statement of Activities, both governmental and proprietary activities are presented using the economic resources measurement focus as defined in item "b" below.

In the fund financial statements, the "current financial resources" measurement focus or the "economic resources" measurement focus is used as appropriate:

a. All governmental funds are accounted for using a "current financial resources" measurement focus. With this measurement focus, only current assets and deferred outflows of resources, and current liabilities and deferred inflows of resources generally are included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

b. All proprietary funds utilize an "economic resources" measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets and deferred outflows of resources, and all liabilities and deferred inflows of resources (whether current or noncurrent) associated with the operation of these funds are reported. Proprietary fund equity is classified as net position.

c. Fiduciary funds use the "economic resources" measurement focus and the accrual basis of accounting.

Basis of Accounting

In the government-wide Statement of Net Position and Statement of Activities, both governmental and proprietary activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset is used. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when "measurable and available." Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or soon enough thereafter to pay current liabilities. The City defines available to be within 60 days of year-end. Expenditures (including capital outlay) are recorded when the related fund liability is incurred, except for general obligation bond principal and interest which are reported when due. Governmental capital asset acquisitions are reported as expenditures in governmental funds. Proceeds from governmental long-term liabilities and acquisitions under capital leases are reported as other financing sources.

Those revenues susceptible to accrual include taxes, intergovernmental revenues, interest and charges for services. Certain indirect costs are included in program expenses reported for individual functions and activities.

Grant revenues are recognized in the fiscal year in which all eligibility requirements are met. Under the terms of grant agreements, the City may fund certain programs with a combination of cost-reimbursement grants, categorical block grants, and general revenues. Thus, both restricted and unrestricted net position are available to finance program expenditures. The City's policy is to first apply restricted grant resources to such programs, followed by general revenues if necessary.

All proprietary funds utilize the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset is used. 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 operations. The principal operating revenues of the enterprise funds are charges for services. Operating expenses for proprietary 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 City's policy to use restricted resources first, then unrestricted resources as they are needed.

D. Cash and Investments

In order to maximize investment return, the City pools its available cash for investment purposes. The cash management pool is used essentially as a demand deposit account by the participating funds. The City has defined cash and cash equivalents, for purposes of the preparation of its statement of cash flows, as deposits and investments purchased with a maturity date of 90 days or less.

Investments are stated at fair value (the value at which an investment could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale).

E. Restricted Cash and Investments

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 position 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. Accounts and Interest Receivable

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Receivables are recorded in the financial statements net of any allowance for doubtful accounts, if applicable, and estimated refunds due. Major receivable balances for the governmental activities include sales and use taxes, franchise taxes, grants, fines, interest, and other fees. Federal and state grants are considered receivable and accrued as revenue when reimbursable costs are incurred.

In the fund financial statements, material receivables in governmental funds include revenue accruals such as sales tax, franchise tax, and grants and similar intergovernmental revenues since they are usually both measurable and available. Nonexchange transactions collectible but not available are recorded as deferred inflows of resources in the fund financial statements in accordance with modified accrual, but are not deferred in the government-wide financial statements in accordance with the accrual basis. Interest and investment earnings are recorded when earned only if paid within 60 days since they would be considered both measurable and available. Long-term loans in governmental funds are treated as expenditures in the year advanced and as revenues in the year repayment is measurable and available. Loans receivable are recorded in the fund financial statements, but are recorded as deferred inflows of resources to indicate they do not represent current financial resources. Proprietary fund material receivables consist of all revenues earned at year-end and not yet received. Service charges and interest earnings comprise the majority of proprietary fund receivables.

G. Capital Assets

Capital assets, which include land, structures and improvements, machinery and equipment and infrastructure assets, are defined by the City as assets with a cost of $5,000 or more for machinery, equipment and improvements, $50,000 for structures, and $200,000 for infrastructure. Such assets are recorded at historical cost if purchased or constructed. Contributed capital assets received prior to the implementation of GASB 72 were recorded at fair value on the date of donation. Contributed capital assets received subsequent to the implementation of GASB 72 are recorded at acquisition value as of the date received. Capital outlay is recorded as expenditures in the governmental funds and as assets in the government-wide financial statements to the extent the City's capitalization threshold is met.

Capital assets used in operations are depreciated or amortized using the straight-line method over the assets estimated useful life in the government-wide financial statements. The range of estimated useful lives by type of asset is as follows:

Depreciable Asset	Estimated Lives
Infrastructure	50 years
Buildings and improvements	50 years
Machinery and equipment	5-10 years

Maintenance and repairs are charged to operations when incurred. Betterments and major improvements which significantly increase values, change capacities or extend useful lives are capitalized. Upon sale or retirement of capital assets, the cost and related accumulated depreciation are removed from the respective accounts and any resulting gain or loss is included in the results of operations.

H. 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, 2023. 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, 2023. All vacation and sick leave is accrued when incurred in the government-wide and proprietary fund financial statements. In governmental funds, the cost of vacation and sick leave benefits is recognized when payments are made to employees. The general fund and water and sewer funds have been typically used to liquidate prior fiscal years' liabilities for compensated absences.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I. Long-Term Liabilities

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 position. Initial-issue bond premiums, discounts, and insurance costs are deferred and amortized over the life of the bonds using the straight-line method (which approximates the effective interest method).

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.

J. Interfund Transactions

Interfund transactions are reflected as either loans, services provided or used, reimbursements or transfers. Loans are reported as receivables and payables as appropriate, are subject to elimination upon consolidation and are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the noncurrent portion of interfund loans). Any residual balances outstanding between the governmental activities and the business-type activities are reported in the government-wide financial statements as "internal balances". Advances between funds, as reported in the fund financial statements, are offset by nonspendable fund balance in applicable governmental funds to indicate that they are not available for appropriation and are not available financial resources.

Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund, and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental and proprietary funds are netted as part of the reconciliation to the government-wide presentation.

K. Unearned Revenue

Under the accrual and modified accrual basis of accounting, revenue may be recognized only when it is earned. When assets are recognized in connection with a transaction before the earnings process is complete, those assets are offset by a corresponding liability for unearned revenue.

L. Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the City's California Public Employees' Retirement System (CalPERS) plan (Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

M. Other Postemployment Benefits (OPEB)

For purposes of measuring the OPEB liability and deferred outflows/inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the City's plan (OPEB Plan) and additions to/deductions from the OPEB Plan's fiduciary net position have been determined on the same basis. For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Generally accepted accounting principles require that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

Valuation Date	June 30, 2022
Measurement Date	June 30, 2023
Measurement Period	July 1, 2022 - June 30, 2023

N. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position or balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City currently reports deferred outflows related to OPEB and pensions. See Notes 8 and 9 for more information.

In addition to liabilities, the statement of net position or balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has three items that qualify for reporting in this category, unavailable revenues, leases, and inflows from changes in the net pension liability and net OPEB liability. Unavailable revenue is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from intergovernmental revenues that have not been received within the modified accrual period. The governmental funds also report deferred inflows of resources related to long-term leases receivable. In the government-wide financial statements, the City reports deferred inflows of resources related to leases and the inflows from changes in the net pension liability and net OPEB liability. See notes 8 and 9 for more information on the deferred inflows of resources from the net pension liability and net OPEB liability.

O. Leases

Lessor

The City is a lessor for noncancellable leases of a building and cell tower sites. The City recognizes a lease receivable and a deferred inflow of resources in the financial statements.

At the commencement of a lease, the City initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments include how the City determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease terms, and (3) lease receipts.

- The City uses its incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease receipts included in the measurement of the lease receivable are composed of fixed payments from the lessee.

The City monitors changes in circumstances that would require a remeasurement if its lease, and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

P. Subscription-Based Information Technology Arrangements (SBITA)

A SBITA is defined as a contractual agreement that conveys control of the right to use another party's (a SBITA vendor's) information technology (IT) software, alone or in combination with tangible capital assets (the underlying IT assets), as specified in the contract for a minimum contractual period of greater than one year, in an exchange or exchange-like transaction.

The City uses various SBITA assets that it contracts through cloud computing arrangements, such as software as a service and platform as a service. The related obligations are presented in amounts equal to the present value of subscription payments, payable during the remaining SBITA term. SBITA assets are reported with other capital assets and SBITA liabilities are reported with long-term debt on the statement of net position.

Q. Equity Classifications

Government-wide Financial Statements

Net position is the excess of all the City's assets and deferred outflows of resources over all its liabilities and deferred inflows of resources, regardless of fund. Net position is divided into three categories. These categories apply only to net position, which is determined at the government-wide level, and are described below:

a. Net investment in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

b. Restricted net position - Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

c. Unrestricted net position - All other net position that does not meet the definition of "restricted" or "net investment in capital assets".

Fund Financial Statements

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

a. Nonspendable - Amounts that cannot be spent because they are either (1) not in spendable form or (2) legally or contractually required to be maintained intact.

b. Restricted - Amounts that are restricted for specific purposes when constraints placed on the use of resources are either (1) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (2) imposed by law through constitutional provisions or enabling legislation.

c. Committed - Amounts that can only be used for specific purposes pursuant to constraints imposed by formal action (resolution) of the government's highest level of decision-making authority.

d. Assigned - Amounts that are constrained by the City Council's intent to be used for specific purposes through a resolution, but are neither restricted or committed. The City Council assigns fund balances for specific purposes by resolution adopting the annual budget for the upcoming fiscal year or by an amending budget resolution during the fiscal year.

e. Unassigned - Amounts representing the residual balance for the general fund or any other fund with a negative fund balance.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Further detail about the City's fund balance classification is described in Note 10.

R. 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.

S. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from these estimates.

T. Implementation of Government Accounting Standards Board Statements

Effective July 1, 2022, the City implemented the following accounting and financial reporting standards:

Government Accounting Standards Board Statement No. 91

In May 2019, GASB issued Statement No. 91, *Conduit Debt Obligations*. The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures. There was no impact to the financial statements as a result of this statement.

Government Accounting Standards Board Statement No. 94

In March 2020, GASB issued Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*. The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). A PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial assets, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. This Statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs). An APA is an arrangement in which a government compensates an operator for services that my include designing, constructing, financing, maintaining, or operating an underlying nonfinancial asset for a period of time in an exchange or exchange-like transaction. There was no impact to the financial statements as a result of this statement.

Government Accounting Standards Board Statement No. 96

In May 2020, GASB issued Statement No. 96, *Subscription-Based Information Technology Arrangements*. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for governments, defines a SBITA, establishes that a SBITA results in a right-to-use subscription asset-an intangible asset-and a corresponding liability, provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA, and requires note disclosures regarding a SBITA. See Note 17 for additional details.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

U. Future Governmental Accounting Standards Board Statements

These statements are not effective until July 1, 2023 or later. The City has not determined the effects, if any, on the financial statements.

Government Accounting Standards Board Statement No. 99

In April 2022, GASB issued Statement No. 99, *Omnibus 2022*. The primary objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for guarantees. The City has not determined what impact, if any, this pronouncement will have on the financial statements. The requirements of this statement related to leases, PPPs and SBITAs are effective for the City's fiscal year ending June 30, 2023 and the requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 are effective for the City's fiscal year ending June 30, 2024.

Government Accounting Standards Board Statement No. 100

In June 2022, GASB issued Statement No. 100, *Accounting Changes and Error Corrections - An Amendment of GASB Statement No. 62.* The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. The requirements of this statement are effective for the City's fiscal year ending June 30, 2024.

Government Accounting Standards Board Statement No. 101

In June 2022, GASB issued Statement No. 101, *Compensated Absences.* The primary objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences by aligning the recognition and measurement guidance under a unified model and amending certain previously required disclosures. The requirements of this statement are effective for the City's fiscal year ending June 30, 2025.

Government Accounting Standards Board Statement No. 102

In December 2023, GASB issued Statement No. 102, *Certain Risk Disclosures.* The primary objective of this Statement is to provide users of government financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints. A *concentration* is defined as a lack of diversity related to an aspect of a significant inflow of resources or outflow of resources. A *constraint* is a limitation imposed on a government by an external party or by formal action of the government's highest level of decision-making authority. The requirements of this statement are effective for the City's fiscal year ending June 30, 2025.

Government Accounting Standards Board Statement No. 103

In April 2024, GASB issued Statement No. 103, *Financial Reporting Model Improvements.* The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This Statement also addresses certain application issues. The requirements of this statement are effective for the City's fiscal year ending June 30, 2026.

NOTE 2: CASH AND INVESTMENTS

Cash and investments as of June 30, 2023 were classified in the accompanying financial statements as follows:

	Cash and Investments	Restricted Cash and Investments	Total
Governmental activities	$ 13,638,362	$ 146,187	$ 13,784,549
Business-type activities	5,035,115	-	5,035,115
Total government-wide cash and investments	18,673,477	146,187	18,819,664
Fiduciary activities	1,178,795	1	1,178,796
Total Cash and Investments	$ 19,852,272	$ 146,188	$ 19,998,460

Cash and investments at June 30, 2023 consisted of the following:

Cash on hand	$ 850
Cash in banks	9,645,026
Total cash	9,645,876
Money market funds	1,111,895
Local Agency Investment Fund (LAIF)	9,240,689
Total investments	10,352,584
Total Cash and Investments	$ 19,998,460

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 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 trustees that are governed by the provisions of debt agreements of the City, rather than the general provisions of the California Government Code or the City's investment policy.

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Percentage per Issuer
Local Agency Investment Fund (LAIF)	N/A	Unlimited	$50 million
U.S. Treasury Obligations	5 years	None	None
U.S. Government Agency Securities	5 years	None	None
Insured Deposits with Banks and Savings & Loans	N/A	None	15%
Repurchase Agreements	90 days	None	15%
Banker's Acceptances	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%

NOTE 2: CASH AND INVESTMENTS (CONTINUED)

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

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 trustees. 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 Percentage per Issuer
U.S. Treasury Obligations	5 years	None	None
U.S. Government Agency Securities	5 years	None	None
Banker's 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

Investment Valuation

Investments are measured at fair value on a recurring basis. Recurring fair value measurements are those that Governmental Accounting Standards Board (GASB) Statements require or permit in the statement of net position at the end of each reporting period. Fair value measurements are categorized based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. Investments' fair value measurements are as follows at June 30, 2023:

	Fair Value Measurements Using			
Investments	Level 1 Inputs	Level 2 inputs	Level 3 inputs	Fair Value
Money market funds	$ 1,111,895	$ -	$ -	$ 1,111,895
Total investments reported under fair value hierarchy	1,111,895	-	-	1,111,895
Local Agency Investment Fund (LAIF)	-	-	-	9,240,689
Total investments	$ 1,111,895	$ -	$ -	$ 10,352,584

Investment in State Investment Pools

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 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 is recorded on an amortized cost basis. The investment of $9,240,689 is not subject to valuation on a recurring basis.

NOTE 2: CASH AND INVESTMENTS (CONTINUED)

Disclosure 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 short-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 cash flow and liquidity needed for operations. Information about the sensitivity of the fair values of the City's investments to market rate fluctuations is provided by the following table that shows the distribution of the City's investments by maturity as of June 30, 2023:

	Remaining Maturity			
Investment Type	< 12 months	1 - 5 years	> 5 years	Fair Value
Money Market Funds	$ 1,111,895	$ -	$ -	$ 1,111,895
Local Agency Investment Funds	9,240,689	-	-	9,240,689
Total Investments	$ 10,352,584	$ -	$ -	$ 10,352,584

Investments with Fair Values Highly Sensitive to Interest Rate Fluctuations

The City had no investments that were highly sensitive to interest rate fluctuations as of June 30, 2023.

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 investment policy, or debt agreements, and the actual rating as of the fiscal year end for each investment type.

		Rating as of Fiscal Year End	
Investment Type	Total	S&P	Moody's
Money market funds	$ 1,111,895	Not rated	Not rated
Local Agency Investment Fund	9,240,689	Not rated	Not rated
Total	$ 10,352,584		

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of the City's investment in a single issuer of securities. When investments are concentrated in one issuer, this concentration presents a heightened risk of potential loss. The City's investment policy contains limitations on the amount that can be invested in any one issuer. There were no investments in any one issuer (other than mutual funds and external investment pools) at June 30, 2023, that represented 5 percent or more of total City investments.

NOTE 2: CASH AND INVESTMENTS (CONTINUED)

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 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 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 government unit). The market 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's deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

NOTE 3: LEASES RECEIVABLE

The City is reporting leases receivable of $1,114,223 at June 30, 2023. For the year ended June 30, 2023, the City reported lease revenue of $69,374 and interest revenue of $34,104 related to lease payments received.

Building

- On October 1, 2019, the City entered into a revised agreement with Charley Wallace for the lease of a building. The lease requires monthly payments of $2,200 and expires on December 31, 2026. The lease interest rate is .88%.

Cell Tower Sites

- On April 30, 2011, the City entered into a lease agreement with CCATT, LLC, for the lease of land for a cell tower site. The lease requires monthly payments of $1,200 which increase by 10% for each 5-year extension term through April 30, 2061. The interest rate is 2.11%.
- On June 1, 2007, the City entered into an amended lease agreement with American Tower Delaware Corporation for the lease of land for a cell tower site. The lease requires monthly payments of $800 with an annual increase of 3% through June 1, 2034. The interest rate is 1.58%.
- On June 1, 2007, the City entered into an amended lease agreement with Verizon Wireless for the lease of land for a cell tower site. The lease requires monthly payments of $1,562 with an annual increase of 3% through June 1, 2034. The interest rate is 1.58%.

The City has recorded a deferred inflow of resources associated with these leases that will be recognized as revenue over the lease terms. As of June 30, 2023, the balance of the deferred inflow of resources was $887,464.

NOTE 3: LEASES RECEIVABLE (CONTINUED)

Future payments due to the City under the agreements are as follow for the year ending June 30::

Year Ending June 30	Principal	Interest	Total
2024	$ 56,897	$ 32,530	$ 89,427
2025	60,107	30,688	90,795
2026	63,659	57,671	121,330
2027	55,235	26,962	82,197
2028	44,849	25,643	70,492
2029 - 2033	275,599	105,056	380,655
2034 - 2038	92,641	73,380	166,021
2039 - 2043	55,193	65,789	120,982
2044 - 2048	77,132	55,948	133,080
2049 - 2053	103,990	42,398	146,388
2054 - 2058	136,588	24,439	161,027
2059 - 2061	92,333	3,872	96,205
Total	$ 1,114,223	$ 544,376	$ 1,658,599

NOTE 4: LOANS RECEIVABLE

The City administers various residential rehabilitation, first-time homebuyer, and down payment assistance loan programs for low-and moderate-income families. In addition, the City has loaned monies to developers for affordable housing projects. The loans have different stated interest rates, payback periods and may be forgivable assuming all conditions are met.

The balance of the loans receivable, net of allowance, has been offset in the fund financial statements by deferred inflows of resources as they are not deemed measurable and available (within 60 days).

At June 30, 2023, the outstanding balance of loans receivable totaled $7,299,734 for governmental activities and $84,515 for business-type activities.

NOTE 5: INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

Advances to/from Other Funds

Advances to/from other funds are non-current interfund loans and are offset by a nonspendable fund balance in applicable governmental funds to indicate they are not in spendable form. The composition of advances to/from other funds as of June 30, 2023 was as follows:

Receivable Fund	Payable Fund	Description	Amount
Non-Major Governmental Funds			
Street Impact Fee	Flood Control Study	Flood solution study	$ 95,000
Storm Drain Impact Fee	Flood Control Study	Flood solution study	30,000
		Total Advances to/from Other Funds	$ 125,000

NOTE 5: INTERFUND TRANSACTIONS (CONTINUED)

Due To/From Other Funds

During the course of operations, transactions occur between funds to account for goods received or services rendered. These receivables and payables are classified as due from or due to other funds. In addition, when funds overdraw their share of pooled cash, the receivables and payables are also classified as due from or due to other funds. The following are due to and due from balances as of June 30, 2023:

Due From	Due To	Description	Amount
Major Governmental Funds			
General Fund	SB2 Planning	Cover negative cash	$ 5,144
General Fund	Afterschool Program	Cover negative cash	57,485
General Fund	Housing Successor	Cover negative cash	10,587
General Fund	Miscellaneous Grants	Cover negative cash	15,597
General Fund	505 Overpass	Cover negative cash	245,186
		Total Major Governmental Due From/Due To	333,999
		Total Due From/Due To	$ 333,999

Transfers

Transfers are indicative of funding for capital projects, lease payments or debt service, subsidies of various City operations, and re-allocations of special revenues. The following are the interfund transfers for fiscal year ended June 30, 2023:

Transfer From	Transfer To	Description of Transfer	Amount
Major Governmental Funds			
General Fund	City Wide Assessment	Subsidy	$ 158,643
General Fund	Landfill Cap	Subsidy	17,506
ARPA	Community Development Grants	Project funding	75,000
		Total Major Governmental Interfund Transfers	251,149
Non-Major Governmental Funds			
Flood Assessment	General Fund	Close fund	4,164
Fire Prevention	General Fund	Close fund	180
Monitoring Fee	General Fund	Offset negative fund balance	11,069
Revolving Loan Fund	Senior Center	Project funding	7,582
EDBG 99-688	Revolving Loan Fund	Program income	26,106
EDBG 96-405	Revolving Loan Fund	Program income	21,907
Miscellaneous Grants	General Fund	Reimbursed staff OT costs	36,289
Miscellaneous Grants	General Fund	PSPS expenses	16,543
Miscellaneous Grants	Traffic Safety	PSPS expenses	14,907
Miscellaneous Grants	Vehicle Theft Deterrent	PSPS expenses	1,112
Miscellaneous Grants	Fire Impact Fee	PSPS expenses	793
Miscellaneous Grants	Internal Service Fund	PSPS expenses	1,254
Green House	General Fund	Close fund	5,471
Water Impact	Water	Close fund	1,406,010
Sewer Impact	Sewer	Close fund	749,585
		Total Non-Major Governmental Interfund Transfers	2,302,972
		Total Governmental Interfund Transfers	$ 2,554,121

NOTE 6: CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2023, was as follows:

Governmental Activities:	Balance at July 1, 2022	(Note 17) Prior Period Adjustment	Additions	Transfers	Balance at June 30, 2023
Capital assets, not being depreciated:					
Land	$ 761,520	$ -	$ -	$ -	$ 761,520
Construction-in-progress	399,094	-	288,675	-	687,769
Total capital assets not being depreciated	1,160,614	-	288,675	-	1,449,289
Capital assets being depreciated					
Buildings and improvements	14,388,285	-	35,250	-	14,423,535
Vehicles and equipment	3,564,970	-	403,947	-	3,968,917
Infrastructure	27,021,217	-	119,801	-	27,141,018
ROU subscription asset	-	155,903	-	-	155,903
Total capital assets being depreciated	44,974,472	155,903	558,998	-	45,689,373
Less accumulated depreciation:					
Buildings and improvements	(5,273,800)	-	(338,705)	-	(5,612,505)
Vehicles and equipment	(2,885,886)	-	(166,457)	-	(3,052,343)
Infrastructure	(4,429,822)	-	(541,622)	-	(4,971,444)
ROU subscription asset	-	(44,487)	(44,487)	-	(88,974)
Total accumulated depreciation	(12,589,508)	(44,487)	(1,091,271)	-	(13,725,266)
Total capital assets being depreciated, net	32,384,964	111,416	(532,273)	-	31,964,107
Total Capital Assets, net	$ 33,545,578	$ 111,416	$ (243,598)	$ -	$ 33,413,396

Depreciation and amortization expense was charged to functions based on their usage of the related assets as follows:

Governmental Activities:

General government	$ 83,831
Public safety	274,384
Public works	19,188
Community development	21,266
Parks and recreation	207,033
Streets and highways	456,323
Internal service funds	29,246
Total governmental activities depreciation expense	$ 1,091,271

NOTE 6: CAPITAL ASSETS (CONTINUED)

Business-type Activities:	**Balance at July 1, 2022**	**Additions**	**Retirements**	**Balance at June 30, 2023**
Capital assets, not being depreciated:				
Land	$ 682,979	$ -	$ -	$ 682,979
Construction-in-progress	704,595	351,595	(1,056,190)	-
Total capital assets not being depreciated	1,387,574	351,595	(1,056,190)	682,979
Capital assets being depreciated				
Water pipes	12,007,512	-	-	12,007,512
Sewer plant and pipes	11,719,265	-	-	11,719,265
Infrastructure	4,935,825	-	1,056,190	5,992,015
Machinery and equipment	2,163,919	21,763	-	2,185,682
Total capital assets being depreciated	30,826,521	21,763	1,056,190	31,904,474
Less accumulated depreciation:				
Water pipes	(8,493,496)	(42,067)	-	(8,535,563)
Sewer plant and pipes	(6,582,553)	(123,549)	-	(6,706,102)
Infrastructure	(326,824)	(150,133)	-	(476,957)
Machinery and equipment	(1,546,232)	(56,744)	-	(1,602,976)
Total accumulated depreciation	(16,949,105)	(372,493)	-	(17,321,598)
Total capital assets being depreciated, net	13,877,416	(350,730)	1,056,190	14,582,876
Total Capital Assets, net	$ 15,264,990	$ 865	$ -	$ 15,265,855

Depreciation expense was charged to business-type functions as follows:

Business-type Activities:

Water	$ 135,146
Sewer	237,347
Total business-type activities depreciation expense	$ 372,493

NOTE 7: LONG-TERM LIABILITIES

A. Governmental Activities

The following is a summary of changes in governmental long-term liabilities for the year ended June 30, 2023:

	Balance July 1, 2022	**(Note 17) Prior Period Adjustment**	**Additions**	**Reductions**	**Balance June 30, 2023**	**Current Portion**
Governmental Activities:						
Subscription (SBITA) liability	$ -	$ 110,964	$ -	$ (46,292)	$ 64,672	$ 40,474
Compensated absences	312,933	-	255,308	(268,226)	300,015	255,307
Total	$ 312,933	$ 110,964	$ 255,308	$ (314,518)	$ 364,687	$ 295,781

NOTE 7: LONG-TERM LIABILITIES (CONTINUED)

A description of long-term liabilities related to governmental activities at June 30, 2023 follows:

Subscription (SBITA) Liability

The City has entered into SBITAs involving various software as a service subscriptions. The total of the City's SBITA assets are recorded at a cost of $155,903 less accumulated amortization of $88,974.

Future debt service payments on the SBITAs are as follows:

For the Year Ending June 30	Principal	Interest	Total
2024	$ 40,474	$ 847	$ 41,321
2025	24,198	2	24,200
Total	$ 64,672	$ 849	$ 65,521

Compensated Absences

At June 30, 2023, compensated absences totaled $300,015, of which $255,307 was recorded as a current liability and the non-current portion totaled $44,708. For governmental activities, compensated absences are generally liquidated by the general fund.

B. Business-type Activities

The following is a summary of changes in business-type long-term liabilities for the year ended June 30, 2023:

	Balance July 1, 2022	Additions	Reductions	Balance June 30, 2023	Current Portion
Business-type Activities:					
Bonds payable:					
2018 Water Refunding Bonds	$ 2,810,000	$ -	$ (65,000)	$ 2,745,000	$ 65,000
2018 Sewer Refunding Bonds	3,310,000	-	(75,000)	3,235,000	80,000
Total bonds payable	6,120,000	-	(140,000)	5,980,000	145,000
Other liabilities:					
Compensated absences	75,715	28,053	(27,414)	76,354	26,060
Total	$ 6,195,715	$ 28,053	$ (167,414)	$ 6,056,354	$ 171,060

A description of long-term liabilities related to business-type activities at June 30, 2023 follows:

2018 Water Revenue Refunding Bonds

In September of 2018, the City issued $2,980,000 of Water Revenue Bonds bearing interest between 2.00% and 3.875%, payable semi-annually on March 1 and September 1. The Bonds were issued for the purpose of refunding the 2007 Water Revenue Bonds (current refunding), which were issued to provide funds for capital improvements of the City's waterworks system. Proceeds from the 2018 Bonds were placed in escrow to refund in full the 2007 Water Revenue Bonds and pay cost of issuance. As a result, the 2007 Water Revenue Bonds are defeased.

NOTE 7: LONG-TERM LIABILITIES (CONTINUED)

Future debt service payments on the bonds are as follows:

For the Year Ending June 30,	Principal	Interest	Total
2024	$ 65,000	$ 99,119	$ 164,119
2025	70,000	97,094	167,094
2026	70,000	94,644	164,644
2027	75,000	91,744	166,744
2028	75,000	88,744	163,744
2029 - 2033	420,000	400,983	820,983
2034 - 2038	500,000	324,715	824,715
2039 - 2043	600,000	225,807	825,807
2044 - 2048	710,000	102,219	812,219
2049	160,000	3,100	163,100
Total	$ 2,745,000	$ 1,528,169	$ 4,273,169

2018 Sewer Revenue Refunding Bonds

In September of 2018, the City issued $3,515,000 of Sewer Revenue Bonds bearing interest between 2.00% and 3.875%, payable semi-annually on March 1 and September 1. The Bonds were issued for the purpose of refunding the 2007 Sewer Revenue Bonds (current refunding), which were issued to provide funds for capital improvements of the City's sewer system. Proceeds from the 2018 Bonds were placed in escrow to refund in full the 2007 Sewer Revenue Bonds and pay cost of issuance. As a result, the 2007 Sewer Revenue Bonds are considered defeased and the liability has been removed from these financial statements.

Future debt service payments on the bonds are as follows:

For the Year Ending June 30,	Principal	Interest	Total
2024	$ 80,000	$ 116,744	$ 196,744
2025	80,000	114,344	194,344
2026	85,000	111,444	196,444
2027	85,000	108,044	193,044
2028	90,000	104,544	194,544
2029 - 2033	500,000	471,788	971,788
2034 - 2038	585,000	381,863	966,863
2039 - 2043	700,000	266,014	966,014
2044 - 2048	840,000	120,611	960,611
2049	190,000	3,681	193,681
Total	$ 3,235,000	$ 1,799,077	$ 5,034,077

NOTE 8: PENSION PLAN

A. General Information about the Pension Plan

Plan Description

All qualified permanent and probationary employees are eligible to participate in the Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (the Plan), administered by the California Public Employees' Retirement System (CalPERS). The Plan consists of individual rate plans (benefit tiers) within a safety risk pool (police and fire) and a miscellaneous risk pool. Plan assets may be used to pay benefits for any employer rate plan of the safety and miscellaneous pools. Accordingly, rate plans within the safety or miscellaneous pools are not separate plans under GASB Statement No. 68. Individual employers may sponsor more than one rate plan in the miscellaneous or safety risk pools. The City sponsors seven rate plans (two miscellaneous and five safety). Benefit provisions under the Plan are established by State statute and City resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 50 (age 62 for Miscellaneous Plan members if membership date is on or after January 1, 2013) with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 5 years of service. The death benefit is the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

The Plans' provisions and benefits in effect at June 30, 2023, are summarized as follows:

	Miscellaneous	
Hire Date	Tier 1 Prior to January 1, 2013	PEPRA On or after January 1, 2013
Benefit formula	2.0% @ 55	2.0% @ 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life
Retirement age	55	62
Monthly benefits, as of % of eligible compensation	Highest single year	3-year average
Required employee contribution rates	7%	6.75%
Required employer contribution rates	10.87%	7.47%
Required UAL contribution	$249,787	$501

	Safety Police		
Hire Date	Tier I Prior to February 7, 2011	Tier II On or after February 7, 2011	PEPRA On or after January 1, 2013
Benefit formula	3.0% @ 55	2.0% @ 50	2.7% @ 57
Benefit vesting schedule	5 years of service	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life	Monthly for life
Retirement age	55	50	57
Monthly benefits, as of % of eligible compensation	3-year average	3-year average	3-year average
Required employee contribution rates	9%	9%	13%
Required employer contribution rates	20.64%	18.17%	12.78%
Required UAL contribution	$308,817	$3,834	$6,662

NOTE 8: PENSION PLAN (CONTINUED)

	Safety Fire	
	Tier 1	PEPRA
	Prior to	On or after
Hire Date	January 1, 2013	January 1, 2013
Benefit formula	2.0% @ 50	2.7% @ 57
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life
Retirement age	50	57
Monthly benefits, as of % of eligible compensation	3-year average	3-year average
Required employee contribution rates	9%	13%
Required employer contribution rates	18.17%	12.78%
Required UAL contribution	$15,063	$208

Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plan are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The City is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. The City's contributions to the Plan for the year ended June 30, 2023 were $990,546.

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2023, the City reported a net pension liability for its proportionate share of the net pension liability of the Plan of $6,780,168. $5,769,805 of the liability is reported in governmental activities and $1,010,363 of the liability is reported in business-type activities.

The City's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2022, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021 rolled forward to June 30, 2022 using standard update procedures. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. The City's proportionate share of the net pension liability for the Plan as of June 30, 2021 and 2022 was as follows:

	Total
Proportion – June 30, 2021	0.05389 %
Proportion – June 30, 2022	0.05870 %
Change – increase (decrease)	0.00481 %

NOTE 8: PENSION PLAN (CONTINUED)

For the year ended June 30, 2023, the City recognized pension expense of $1,291,797. At June 30, 2023, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	$ 990,546	$ -
Differences between expected and actual experience	208,350	82,414
Changes of assumptions	689,211	-
Changes in employer's proportion	313,427	-
Difference between the employer's contributions and proportionate share of contributions	-	273,351
Net differences between projected and actual investment earnings	1,156,353	-
Total	$ 3,357,887	$ 355,765

$990,546 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year Ended June 30,	
2024	$ 565,797
2025	477,227
2026	262,154
2027	706,398

Actuarial Assumptions

The total pension liabilities in the June 30, 2022 actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	June 30, 2021
Measurement Date	June 30, 2022
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	6.90%
Inflation	2.50%
Salary Increases	Varies by Entry Age and Service
Investment Rate of Return	6.90% net of pension plan investment expenses; includes inflation.
Mortality (1)	Derived using CalPERS membership data for all funds
Post Retirement Benefit Increase	Contract COLA up to 2.50% until purchasing power protection allowance floor on purchasing power applies, 2.50% thereafter.

(1) The mortality table used was developed based on CalPERS' membership data for all funds. The table includes 15 years of mortality improvements using 90 percent of scale MP 2016 published by the Society of Actuaries. For more details on this table, please refer to the 2021 experience study report available on CalPERS website.

NOTE 8: PENSION PLAN (CONTINUED)

Changes in Assumptions

For the measurement period June 30, 2022, the accounting discount rate was reduced from 7.15% to 6.90%.

Discount Rate

The discount rate used to measure the total pension liability was 6.90 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Long-term Expected Rate of Return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations. Using historical returns of all the Public Employees Retirement Funds' asset classes (which includes the agent plan and two cost-sharing plans or PERF A, B, and C funds), expected compound (geometric) returns were calculated over the next 20 years using a building-block approach. The expected rate of return was then adjusted to account for assumed administrative expenses of 10 basis points.

The table below reflects long-term expected real rates of return by asset class.

Asset Class	Assumed Asset Allocation	Real Return (1, 2)
Global Equity - Cap-weighted	30.0%	4.45%
Global Equity - Non-Cap-weighted	12.0%	3.84%
Private Equity	13.0%	7.28%
Treasury	5.0%	0.27%
Mortgage-backed Securities	5.0%	0.50%
Investment Grade Corporates	10.0%	1.56%
High Yield	5.0%	2.27%
Emerging Market Debt	5.0%	2.48%
Private Debt	5.0%	3.57%
Real Assets	15.0%	3.21%
Leverage	(5.0%)	(0.59%)

(1) An expected inflation of 2.3% used for this period.
(2) Figures are based on the 2021-22 Asset Liability Management Study.

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the City's proportionate share of the net pension liability for the Plan as of the measurement date, calculated using the discount rate for the Plan, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage point lower or one-percentage point higher than the current rate:

	Discount Rate -1% (5.90%)	Current Discount Rate (6.90%)	Discount Rate +1% (7.90%)
Net Pension Liability (Asset)	$ 10,823,667	$ 6,780,168	$ 3,463,825

NOTE 8: PENSION PLAN (CONTINUED)

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

NOTE 9: OTHER POST EMPLOYMENT BENEFITS

Plan Description

The City provides the same medical plans to retirees and surviving spouses as to its active employees, with the exception that once a retiree becomes eligible for Medicare, he or she must join a Medicare HMO or a Medicare Supplement plan, with Medicare becoming the primary payer. The plan is an agent multiple-employer defined benefit post-employment healthcare benefits plan.

The City has an irrevocable trust with Public Agency Retirement Services (PARS) to fund its retiree health benefits. Contributions to the trust are made annually according to the City's Other Post-Employment Benefit funding policy. PARS issues a separate annual financial report and copies of the report can be obtained by contacting PARS at 4350 Van Karman Ave., Suite 100, Newport Beach, California 92660.

Benefits Provided

Employees are eligible for retiree health benefits if they retire from the City on or after age 50 and 5 years of service (age 52 for Miscellaneous PEPRA employees), and 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 ($149 and $151 per month in 2022 and 2023, respectively.) The City's health plan does not issue a publicly available financial report.

Employees Covered

As of the June 30, 2023 actuarial valuation, the following current and former employees were covered by the benefit terms under the Plan:

Active employees	43
Retirees or spouses of retirees currently receiving benefits	12
Total	55

Contributions

The Plan and its contribution requirements are established by Memoranda of Understanding with the applicable employee bargaining units and may be amended by agreements between the City and the bargaining units. The annual contributions to the Plan are based on the costs to provide the benefits as described above on a pay as you go basis. For the fiscal year ended June 30, 2023, the City's contribution to the plan was $67,213. In addition, as the City's budget allows, the City will make additional contributions to the OPEB Trust Account, administered by the Public Agency Retirement System (PARS).

NOTE 9: OTHER POST EMPLOYMENT BENEFITS (OPEB) (CONTINUED)

Net OPEB Liability

The City's net OPEB liability was measured as of June 30, 2023 and the total OPEB liability used to calculate the OPEB liability was determined by an actuarial valuation dated June 30, 2023, based on the following actuarial methods and assumptions:

Valuation Date	June 30, 2023
Actuarial Cost Method	Entry Age, Level Percent of Pay
Morality	2017 CalPERS Mortality for Miscellaneous and Safety Employees
Age at Retirement	50
Health Care Trend Rate	4.00%
Inflation Rate	2.50%
Salary Changes	2.75%
Discount Rate	6.00%

Changes of Assumptions

In Fiscal Year 2022/23, there were no changes of assumptions.

Discount Rate

The discount rate used to measure the net OPEB liability was 6.00 percent and is based on the municipal bond rate beyond 45 years.

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the OPEB plan's target asset allocation as of June 30, 2023 are summarized in the following table:

Asset Class	Percentage of Portfolio	Assumed Gross Return
All US Domestic Stock	60%	7.545%
Long-Term Corporate Bonds	40%	5.045%

Changes in the Net OPEB Liability

	Total OPEB Liability (TOL)	Plan Fiduciary Net Position	Net OPEB Liability/(Asset)
Balance at June 30, 2022	$ 1,450,084	$ 197,422	$ 1,252,662
Service cost	76,359	-	76,359
Interest on the total OPEB liability	87,279	15,969	71,310
Changes of assumptions	163,964	-	163,964
Employer contributions	-	67,213	(67,213)
Difference between actual and expected experience	(427,046)	-	(427,046)
Administrative Expense	-	(1,163)	1,163
Benefit payments, including implicit subsidy	(67,213)	(67,213)	-
Net change	(166,657)	14,806	(181,463)
Balance at June 30, 2023	$ 1,283,427	$ 212,228	$ 1,071,199

NOTE 9: OTHER POST EMPLOYMENT BENEFITS (OPEB) (CONTINUED)

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The following represents the net OPEB liability of the City if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate, for measurement period ended June 30, 2023:

	1% Decrease (5.00%)	Current Discount Rate (6.00%)	1% Increase (7.00%)
Net OPEB Liability	$ 1,233,679	$ 1,071,199	$ 935,829

Sensitivity of the Net OPEB Liability to Changes in the Health Care Cost Trend Rate

The following presents the net OPEB liability of the City if it were calculated using health care cost trend rates that are one percentage-point lower or one percentage-point higher than the current rate for the measurement period ending June 30, 2023:

	1% Decrease	Current Health Care Cost Trend Rate	1% Increase
Net OPEB Liability	$ 902,984	$ 1,071,199	$ 1,281,980

OPEB Expenses and Deferred Outflows/ Inflows of Resources

For the fiscal year ended June 30, 2023, the City recognized OPEB expense of $122,772. As of the fiscal year ended June 30, 2023, the City reported deferred outflows and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between actual and expected experience	$ 163,816	$ 409,274
Changes of Assumptions	246,479	628,798
Differences between projected and actual return on assets	18,344	-
Total	$ 428,639	$ 1,038,072

Amounts reported as deferred outflows of resources related to OPEB will be recognized as expense as follows:

Year Ended June 30:	
2024	$ (30,219)
2025	(31,788)
2026	(69,636)
2027	(76,840)
2028	(76,009)
Thereafter	(324,941)

NOTE 10: FUND BALANCE

GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balances more transparent. The following classifications describe the relative strength of the spending constraints:

Non-Spendable: Amounts that cannot be spent because they are either (a) not in spendable form (not expected to be converted to cash) or (b) legally or contractually required to be maintained intact.

Restricted: Amounts subject to externally enforceable legal restrictions or constrained for a specific purpose by external parties, constitutional provisions, or enabling legislation. This fund balance type is essentially the same definition as restricted net position under GASB Statement No. 34.

Committed: Amounts that can only be used for specific purposes pursuant to constraints imposed by the formal action of the City Council. Committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of action (legislation, resolution, ordinance) it employed to previously commit those amounts. Action to constrain resources must occur prior to year-end; however, the amount can be determined in the subsequent period.

Assigned: Amounts that are not restricted by the funding agency but are for specific purposes and assigned by City Council for that purpose. City Council's action in creating the fund is to ensure that the funds are used for their intended purpose. That purpose is not always planned for the current fiscal year as it may take several years to build up a sufficient fund balance to be able to implement the stated purpose. This classification also represents all remaining amounts (except negative balances) reported in governmental funds, other than the general fund, that are not classified as non-spendable, restricted, or committed.

Unassigned: Residual amounts in the general fund, not classified as non-spendable, restricted, committed, or assigned. For other governmental fund types, unassigned is only used when a deficit or negative fund balance occurs.

When a government funds outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance), a flow assumption must be made about the order in which the resources are considered to be applied. It is the City's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

NOTE 10: FUND BALANCE (CONTINUED)

As of June 30, 2023, fund balances were comprised of the following:

	General Fund	HOME-CHOC	16-HOME 10803	ARPA	Non-Major Governmental Funds	Total Governmental Funds
Nonspendable						
Prepaid costs	$ 20,965	$ -	$ -	$ -	$ 2,382	$ 23,347
Advances	-	-	-	-	125,000	125,000
Restricted for:						
Community development	-	-	-	-	49,966	49,966
Senior Center	-	-	-	-	148,641	148,641
Streets and roads	-	-	-	-	368,486	368,486
First Time Homebuyers Program	-	-	-	-	94,018	94,018
Traffic safety	-	-	-	-	104,518	104,518
Transportation	-	-	-	-	211,885	211,885
Police	-	-	-	-	252,491	252,491
BSCC grant	-	-	-	-	17,473	17,473
Revolving loans	-	-	-	-	1,060,266	1,060,266
Income restricted housing	-	-	-	-	1,209,006	1,209,006
Capital projects	-	-	-	-	6,496,122	6,496,122
Committed to:						
Capital replacement	-	-	-	-	125,720	125,720
Unassigned	3,119,071	-	-	-	(453,367)	2,665,704
Total Fund Balance	$ 3,140,036	$ -	$ -	$ -	$ 9,812,607	$ 12,952,643

NOTE 11: DEFICIT FUND BALANCE

As of June 30, 2023, the following governmental funds had a fund balance deficit:

Fund	Deficit
City Wide Assessment	$ 518
SB2 Planning	5,144
Afterschool Program	11,268
Housing Successor	10,444
Miscellaneous Grants	5,288
Economic Development Grants	23,089
Flood Control Study	123,557
505 Overpass	271,677

These deficits were a result of expenditures incurred in advance of receipt of revenue and will be eliminated through future revenues.

NOTE 12: EXCESS EXPENDITURES AND TRANSFERS OVER APPROPRIATIONS

The following funds incurred expenditures and transfers in excess of appropriations in the following amounts for the year ended June 30, 2023:

Fund	Excess of Expenditures and Transfers
General Fund	$ 238,196
Revolving Loan Fund	27,294
City Wide Assessment	25,190
Asset Forfeiture	2,254
Beverage Recycling	19,841
EDBG 99-688	23,606
EDBG 96-405	11,907
In-Lieu Housing	1,348
Capital Asset Replacement	21,497
Landfill Capital	7,506
Police Impact Fees	46,568

NOTE 13: JOINT VENTURES (JOINT POWERS AGREEMENTS)

Winters Fire Protection District

The City participates in a joint venture with the Winters Fire Protection District (District), under a joint powers agreement. The relationship between the City of Winters and the District is such that the District is not a component unit of the City for financial reporting purposes.

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 District to the City. The District Board consists of five members, all appointed by County Board of Supervisors. The District approves its own budget. Separate financial statement are not prepared for the District.

Yolo Emergency Communications Agency

The City is a member of the Yolo Emergency Communications Agency (Agency), under a joint powers agreement. The governing board of the Agency consists of one member appointed by the governing body of each party to the agreement. The Agency was established in 1988 to provide dispatch and records management services, and to provide a 911 public safety answering point for the members.

The members of the Agency are required to make annual operating contributions to help fund the Agency's operations, based on the adopted budgets. Financial statements may be obtained form Yolo Emergency Communications Agency, 35 No. Cottonwood St., Woodland, CA 95695.

NOTE 14: RISK MANAGEMENT

Yolo County Public Agency Risk Management Insurance Authority

The City is a member of the Yolo County Public Agency Risk Management Insurance Authority (YCPARMIA), a public entity risk pool that is currently operating as a common risk management agency. There are six members of the Board of Directors including one member from the City. The Board of Directors elects officers of YCPARMIA annually. The City pays an annual premium to YCPARMIA for its insurance coverage. The Agreement for Formation of YCPARMIA provides that YCPARMIA will be self-sustaining through member premiums and will be reinsured through California Joint Powers Risk Management Authority (CJPRMA) for claims in excess of YCPARMIA limits indicated below for each insured event.

NOTE 14: RISK MANAGEMENT (CONTINUED)

The CJPRMA is a large risk pool that covers claims for smaller risk pools such as YCPARMIA. The City has no accrued liability or reserves as of June 30, 2023. The City does not retain the risk of loss in the pool above the self-funded retention amount for the general liability, property, and workers' compensation.

The City has had no settlements which exceeded insurance coverage in the last three fiscal years.

Trip	Limits	Deductible
Liability	$25,000,000	$2,000, except for errors and omissions, which is $15,000, with a limit of $500,000
Auto	Up to stated Value	$5,000 for all vehicles
Workers' Comp	$5,000,000	$1,000
All Risk Fire & Protection	Replacement costs	Various up to $10,000
Boiler and Machinery	$100,000,000	$1,000

Complete financial information for YCPARMIA is available at 77 West Lincoln Avenue, Woodland, CA 95695.

NOTE 15: COMMITMENTS AND CONTINGENCIES

A. Contractual Obligations

At June 30, 2023, the City had construction contracts outstanding of approximately $58,958 for the HVAC projects, wastewater treatment biosolids transport, EV chargers, and Newt's Expressway project.

B. Contingencies

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies including the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which 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. For the fiscal year ended June 30, 2023, the City incurred monitoring costs of $7,011 and is expected to maintain the monitoring of the closed landfill in the near future. The future costs of post closure care are subject to change resulting from inflation/deflation, technology, change in scope of work, or changes in applicable laws of regulations.

NOTE 16: SUCCESSOR AGENCY TRUST FOR ASSETS OF FORMER REDEVELOPMENT AGENCY

In accordance with Assembly Bill 1X26 and Assembly Bill 1434, all redevelopment agencies in the State of California were dissolved and ceased to operate as legal entities as of February 1, 2012. The activity of the Successor Agency Trust for Assets of Former Redevelopment Agency (Successor Agency) is recorded in a private purpose trust fund.

NOTE 16: SUCCESSOR AGENCY TRUST FOR ASSETS OR FORMER REDEVELOPMENT AGENCY (CONTINUED)

The following is a summary of changes in long-term liabilities for the year ended June 30, 2023:

Type of Indebtedness	Balance July 1, 2022	Additions	Retirements	Balance June 30, 2023	Amounts Due Within One Year
Tax allocation bonds	$ 12,605,000	$ -	$ (435,000)	$ 12,170,000	$ 475,000
Plus: Premium	129,800	-	(7,635)	122,165	7,635
Tax allocation bonds, net	12,734,800	-	(442,635)	12,292,165	482,635
Total	$ 12,734,800	$ -	$ (442,635)	$ 12,292,165	$ 482,635

Individual issues of debt payable outstanding at June 30, 2023, are as follows:

Tax Allocation Bonds:	
Successor Agency to the Winters Community Development Agency Tax Allocation Refunding Bonds Series 2017, issued March 1, 2017 in the amount of $14,250,000 and payable in annual installments of $220,000 to $1,115,000, with an interest rate of 2.00% to 4.00% and maturity on September 1, 2039. The bonds were used to refund the 2004 and 2007 Tax Allocation Bonds of the former Winters Community Development Agency.	$ 12,170,000
Total Tax Allocation Bonds	$ 12,170,000

Following is a schedule of debt payment requirements to maturity for long-term debt:

Year Ended June 30,	Tax Allocation Bonds		
	Principal	Interest	Total
2024	$ 475,000	$ 429,750	$ 904,750
2025	510,000	412,138	922,138
2026	530,000	395,800	925,800
2027	570,000	373,800	943,800
2028	605,000	350,300	955,300
2029 - 2033	3,615,000	1,380,349	4,995,349
2034 - 2038	4,750,000	624,742	5,374,742
2039 - 2043	1,115,000	10,500	1,125,500
Total	$ 12,170,000	$ 3,977,379	$ 16,147,379

NOTE 17: CHANGE IN ACCOUNTING PRINCIPLE

Change in Accounting Principle

For the year ended June 30, 2023, the City implemented GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. These changes were incorporated in the financial statements as follows:

	Governmental Activities	Internal Service Funds
ROU subscription assets, net	$ 111,416	$ 77,166
Subscription liabilities	(110,964)	(77,481)
Total Change in Accounting Principle	$ 452	$ (315)

NOTE 18: SUBSEQUENT EVENTS

Management has evaluated subsequent events through February 4, 2025, the date on which the financial statements were available for issuance. Management has determined no subsequent events requiring disclosure have occurred.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF WINTERS
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE CITY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
As of June 30, 2023
Last 10 Years*

	Measurement Period				
	2022	**2021**	**2020**	**2019**	**2018**
Proportion of the net pension liability	0.05870 %	0.05389 %	0.05442 %	0.05246 %	0.05160 %
Proportionate share of the net pension liability	$ 6,780,168	$ 2,914,597	$ 5,920,875	$ 5,375,694	$ 4,972,155
Covered payroll	$ 3,518,537	$ 3,281,219	$ 3,530,976	$ 3,260,482	$ 3,180,040
Proportionate share of the net pension liability as a percentage of covered payroll	192.70 %	88.83 %	167.68 %	164.87 %	156.36 %
Plan fiduciary net position as a percentage of the total pension liability	76.68 %	88.29 %	75.10 %	75.30 %	73.69 %

Notes to Schedule:

Changes in assumptions – In 2022, the accounting discount rate was reduced from 7.15 percent to 6.90 percent. In 2021, 2020 and 2019, there were no changes in assumptions. In 2018, assumptions for individual salary increases and overall payroll growth were reduced from 3.00 percent to 2.75 percent. In 2017, the discount rate was lowered from 7.65 percent to 7.15 percent. In 2016, there were no changes. In 2015, amounts reported reflect an adjustment of the discount rate from 7.5 percent (net of administrative expense) to 7.65 percent (without a reduction for pension plan administrative expense). In 2014, amounts reported were based on the 7.5 percent discount rate.

* Schedule is intended to show information for ten years. Fiscal year 2015 was the first year of implementation, therefore only nine years are shown. Additional years' information will be displayed as it becomes available.

CITY OF WINTERS
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE CITY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (CONTINUED)
As of June 30, 2023
Last 10 Years*

	Measurement Period			
	2017	2016	2015	2014
Proportion of the net pension liability	0.05148 %	0.05133 %	0.05876 %	0.05626 %
Proportionate share of the net pension liability	$ 5,105,683	$ 4,441,761	$ 3,488,250	$ 3,500,685
Covered payroll	$ 3,073,091	$ 3,126,263	$ 2,456,467	$ 2,150,896
Proportionate share of the net pension liability as a percentage of covered payroll	166.14 %	142.08 %	142.00 %	162.75 %
Plan fiduciary net position as a percentage of the total pension liability	73.29 %	74.06 %	78.40 %	79.82 %

CITY OF WINTERS
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CONTRIBUTIONS
Prepared for the City's Miscellaneous and Safety Cost Sharing Defined Benefit Pension Plan
As of June 30, 2023
Last 10 Years*

	Fiscal Year-End				
	2023	**2022**	**2021**	**2020**	**2019**
Contractually required contribution (actuarially determined)	$ 990,546	$ 921,637	$ 831,732	$ 806,201	$ 688,997
Contributions in relation to the actuarially determined contributions	990,546	1,124,769	887,790	806,201	688,997
Contribution deficiency (excess)	$ -	$ (203,132)	$ (56,058)	$ -	$ -
Covered payroll	$ 3,648,143	$ 3,518,537	$ 3,281,219	$ 3,530,976	$ 3,260,482
Contributions as a percentage of covered payroll	27.15 %	31.97 %	27.06 %	22.83 %	21.13 %

* Schedule is intended to show information for ten years. Fiscal year 2015 was the first year of implementation, therefore only nine years are shown. Additional years' information will be displayed as it becomes available.

CITY OF WINTERS
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CONTRIBUTIONS (CONTINUED)
Prepared for the City's Miscellaneous and Safety Cost Sharing Defined Benefit Pension Plan
As of June 30, 2023
Last 10 Years*

	Fiscal Year-End			
	2018	2017	2016	2015
Contractually required contribution (actuarially determined)	$ 633,001	$ 644,270	$ 490,580	$ 624,528
Contributions in relation to the actuarially determined contributions	633,001	644,270	490,580	624,528
Contribution deficiency (excess)	$ -	$ -	$ -	$ -
Covered payroll	$ 3,180,040	$ 3,073,091	$ 3,126,263	$ 2,456,467
Contributions as a percentage of covered payroll	19.91 %	20.96 %	15.69 %	25.42 %

CITY OF WINTERS
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE CITY'S NET OPEB LIABILITY AND RELATED RATIOS
For the Measurement Periods Ended June 30

Last 10 Years*

	2023	2022	2021	2020	2019	2018
Total OPEB liability						
Service cost	$ 76,359	$ 95,328	$ 108,369	$ 105,213	$ 88,808	$ 86,221
Interest	87,279	74,942	41,001	43,962	51,334	47,106
Changes in assumptions	163,964	(232,276)	(487,132)	170,618	20,136	-
Experience gains (losses)	(427,046)	-	222,322	(58,873)	(778)	-
Benefit payments	(67,213)	(55,985)	(39,300)	(23,975)	(22,291)	(13,867)
Net change in total OPEB liability	(166,657)	(117,991)	(154,740)	236,945	137,209	119,460
Total OPEB liability, beginning	1,450,084	1,568,075	1,722,815	1,485,870	1,348,661	1,229,201
Total OPEB liability, ending (a)	$ 1,283,427	$ 1,450,084	$ 1,568,075	$ 1,722,815	$ 1,485,870	$ 1,348,661
Plan fiduciary net position						
Contributions - employer	$ 67,213	$ 225,117	$ 95,358	$ 23,975	$ 22,291	$ 13,867
Net investment income	15,969	(27,586)	484	-	-	-
Benefit payments	(67,213)	(55,985)	(39,300)	(23,975)	(22,291)	(13,867)
Administrative expenses	(1,163)	(666)	-	-	-	-
Net change in plan fiduciary net position	14,806	140,880	56,542	-	-	-
Plan fiduciary net position, beginning	197,422	56,542	-	-	-	-
Plan fiduciary net position, ending (b)	$ 212,228	$ 197,422	$ 56,542	$ -	$ -	$ -
City's net OPEB liability, ending (a) - (b)	$ 1,071,199	$ 1,252,662	$ 1,511,533	$ 1,722,815	$ 1,485,870	$ 1,348,661
Plan fiduciary net position as a percentage of the total OPEB liability	16.5 %	13.6 %	3.6 %	- %	- %	- %
Covered-employee payroll	$ 3,648,143	$ 3,518,537	$ 3,281,219	$ 3,530,976	$ 3,260,482	$ 3,180,040
Net OPEB liability as a percentage of covered-employee payroll	35.18 %	41.21 %	47.79 %	48.79 %	45.57 %	42.41 %

Notes to Schedule:

Changes in assumptions – There were no changes for the measurement period ended June 30, 2023. The discount rate was changed from 4.72 percent to 6.00 percent for the measurement period ended June 30, 2022. The discount rate was changed from 2.60 percent to 4.72 percent for the measurement period ended June 30, 2021. The discount rate was changed from 3.50 percent to 2.60 percent for the measurement period ended June 30, 2020. The discount rate was changed from 3.60 percent to 3.50 percent for the measurement period ended June 30, 2019.

* Schedule is intended to show information for ten years. Fiscal year 2018 was the first year of implementation, therefore only six years are shown. Additional years' information will be displayed as it becomes available.

CITY OF WINTERS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Taxes and assessments	$ 5,395,604	$ 5,395,604	$ 5,866,571	$ 470,967
Fines and forfeitures	-	-	3,925	3,925
Licenses, fees and permits	547,000	547,000	848,503	301,503
Use of money and property	118,808	118,808	140,805	21,997
Intergovernmental	19,500	19,500	80,511	61,011
Charges for service	427,313	427,313	762,053	334,740
Other revenues	129,800	129,800	518,173	388,373
Total Revenues	6,638,025	6,638,025	8,220,541	1,582,516
EXPENDITURES				
Current operations:				
General administration	316,620	316,620	297,354	19,266
Public safety	4,914,512	4,914,512	5,015,619	(101,107)
Public works	154,562	154,562	94,109	60,453
Community development	694,924	694,924	692,899	2,025
Parks and recreation	367,292	367,292	404,785	(37,493)
Capital outlay	-	-	113,849	(113,849)
Total Expenditures	6,447,910	6,447,910	6,618,615	(170,705)
Excess (deficiency) of revenues over expenditures	190,115	190,115	1,601,926	1,411,811
OTHER FINANCING SOURCES (USES)				
Transfers in	16,922	16,922	73,716	56,794
Transfers out	(108,658)	(108,658)	(176,149)	(67,491)
Total other financing sources (uses)	(91,736)	(91,736)	(102,433)	(10,697)
Net change in fund balance	$ 98,379	$ 98,379	1,499,493	$ 1,401,114
Fund balance - July 1, 2022			1,640,543	
Fund balance - June 30, 2023			$ 3,140,036	

CITY OF WINTERS
ARPA - SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Intergovernmental	$ 874,952	$ 874,952	$ 313,540	$ (561,412)
Total Revenues	874,952	874,952	313,540	(561,412)
EXPENDITURES				
Current operations:				
General administration	145,000	145,000	99,297	45,703
Public safety	-	-	65,393	(65,393)
Public works	-	-	4,253	(4,253)
Community development	-	-	2,231	(2,231)
Parks and recreation	-	-	67,366	(67,366)
Capital outlay	200,000	200,000	-	200,000
Total Expenditures	345,000	345,000	238,540	106,460
Excess (deficiency) of revenues over expenditures	529,952	529,952	75,000	(454,952)
OTHER FINANCING SOURCES (USES)				
Transfers out	-	-	(75,000)	(75,000)
Total other financing sources (uses)	-	-	(75,000)	(75,000)
Net change in fund balance	$ 529,952	$ 529,952	-	$ (529,952)
Fund balance - July 1, 2022			-	
Fund balance - June 30, 2023			$ -	

CITY OF WINTERS
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION ON
BUDGETARY ACCOUNTING AND CONTROL
FOR THE YEAR ENDED JUNE 30, 2023

NOTE A: BUDGETARY BASIS OF ACCOUNTING

Formal budgetary integration is employed as a management control device during the year for the General Fund, Special Revenue funds, and Capital Project funds and is controlled at the department level for the City. Budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

The following procedures are performed by the City in establishing the budgetary data reflected in the financial statements:

(1) The City Manager and City Administrative Services Director submit to the City Council a recommended operating budget for the fiscal year commencing the following July 1. The operating budget includes recommended expenditures and the means of financing them.

(2) Public hearings, when required, are conducted at City Hall to obtain taxpayer comments.

(3) Prior to July 1 (when possible), the budget is legally enacted through passage of a formal resolution.

(4) Any revisions which alter the total expenditures of any fund must be approved by the City Council. Budgeted amounts are as originally adopted or as subsequently revised by the City Council. All unused appropriations for budgeted amounts lapse at the end of the year.

Annual appropriated budgets are not adopted for certain funds established to meet or satisfy a specific purpose. For the fiscal year ended June 30, 2023, the following major special revenue, nonmajor special revenue and nonmajor capital project funds were considered established for a specific purpose and did not have annual appropriated budgets:

- HOME-CHOC
- 16-HOME-10803
- Flood Assessment
- SB2 Planning
- Vehicle Theft Deterrent
- Fire Prevention
- Housing Successor
- BSCC Grant
- Senior Center
- Community Development Grants
- Economic Development Grants
- Green House
- Flood Control Study
- Flood Control Fees

The City does not use encumbrance accounting under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation.

COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS

NON-MAJOR GOVERNMENTAL FUNDS

The following funds are reported in total on the Governmental Fund Financial Statements under the column Other Governmental Funds.

SPECIAL REVENUE FUNDS

Revolving Loan Fund

This fund is used to account for the loan repayments from first time homebuyer loans and housing rehabilitation loans. The funds are restricted for first time homebuyer or rehabilitation loans using the program income.

City Wide Assessment Fund

This fund is used to account for assessments on properties that are specifically restricted to the maintenance of City parks and street lighting.

Flood Assessment 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.

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.

SB2 Planning Fund

This fund is used to account for the SB2 Grant for planning activities.

Vehicle Theft Deterrent Fund

This fund is used to account for vehicle theft deterrent activities.

Fire Prevention Fund

This fund is used to account for funding received to educate and prevent fires. These funds are required to be accounted for separately.

RMRA Fund

This fund is used to account for the Road Maintenance and Rehabilitation Account payments received from the State of California that is restricted for road maintenance.

Afterschool Program Fund

This fund is used to account for the revenues received from the State of California to provide after school programs in two schools within the Winters Joint Unified School District. Expenditures are restricted for providing instruction and enrichment activities after school for the youth of the School District.

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.

Housing Successor 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. The major revenue source of this fund is use of money and property.

Beverage Recycling 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.

Monitoring Fee Fund

This fund is used to account for permits and fees collected for the General Plan.

BSCC Grant Fund

This fund is used to account for Police Department outreach to at risk groups and crisis intervention training for officers.

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 Cafe. 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.

In-Lieu Housing Fund

This fund is used to account for the funds collected from developers to provide affordable housing, this could be used for the purchase of homes or multifamily rentals.

Senior Center Fund

This fund is used to account for the senior center maintenance projects.

Miscellaneous Grants Fund

This fund is used to account for various grants received for restricted purposes.

Community Development Grants Fund

This fund is used to account for various community development grants received for restricted purposes.

Economic Development Grants Fund

This fund is used to account for various economic development grants received for restricted purposes.

CAPITAL PROJECTS FUNDS

Special Capital Projects Funds

These funds are used to account for revenues and expenditures for specifically identified programs that are funded from specific revenue streams. These are comprised of the following funds:

- Transportation Development Act Fund
- Green House Fund
- Flood Control Study 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. These are comprised of the following funds:

- Capital Asset Replacement Fund
- Landfill Capital Fund
- Parks and Recreation Capital Fund
- Flood Control Fees Fund
- Street Capital Fund
- 505 Overpass Fund

Miscellaneous Capital Funds

These funds are collected for use in the development of oversized facilities by developers, which requires 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 disbursed to the installing developer as reimbursements based on the agreements. These are comprised of the following fund:

- 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 AB 1600 legislation, as codified by California Government Code Section 66000 et seq. These funds are collected for development and are expended for expansion of services required due to the development. These are comprised of the following funds:

- Street Impact Fee Fund
- Storm Drain Impact Fee Fund
- Parks and Recreation Impact Fee Fund
- Police Impact Fee Fund
- Fire Impact Fee Fund
- General Facilities Impact Fee Fund
- Water Impact Fee Fund
- Sewer Impact Fee Fund

CITY OF WINTERS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEETS
JUNE 30, 2023

	Special Revenue Funds				
	Revolving Loan Fund	City Wide Assessment	Flood Assessment	Gas Tax	First Time Homebuyers
ASSETS					
Cash and investments	$ 1,062,132	$ 17,029	$ -	$ 41,062	$ 93,286
Accounts receivables	-	11,578	-	16,966	-
Interest receivable	5,942	-	-	-	732
Prepaid items and supplies	-	2,382	-	-	-
Advances from other funds	-	-	-	-	-
Restricted cash and investments	-	-	-	-	-
Loans receivable	561,510	-	-	-	-
Total Assets	$ 1,629,584	$ 30,989	$ -	$ 58,028	$ 94,018
LIABILITIES					
Accounts payable	$ 7,808	$ 31,507	$ -	$ 6,720	$ -
Unearned revenue	-	-	-	-	-
Deposits payable	-	-	-	-	-
Due to other funds	-	-	-	-	-
Advances to other funds	-	-	-	-	-
Total Liabilities	7,808	31,507	-	6,720	-
RESOURCES					
Unavailable revenues	561,510	-	-	-	-
Resources	561,510	-	-	-	-
FUND BALANCES (DEFICITS):					
Nonspendable	-	2,382	-	-	-
Restricted	1,060,266	-	-	51,308	94,018
Committed	-	-	-	-	-
Unassigned	-	(2,900)	-	-	-
Total fund balances (deficits)	1,060,266	(518)	-	51,308	94,018
Inflows of Resources, and Fund Balances (Deficits)	$ 1,629,584	$ 30,989	$ -	$ 58,028	$ 94,018

CITY OF WINTERS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEETS (CONTINUED)
JUNE 30, 2023

	Special Revenue Funds				
	Traffic Safety	Asset Forfeiture	SB2 Planning	Vehicle Theft Deterrent	Fire Prevention
ASSETS					
Cash and investments	$ 102,934	$ -	$ -	$ 1,112	$ -
Accounts receivables	6,159	-	-	-	-
Interest receivable	800	-	-	-	-
Prepaid items and supplies	-	-	-	-	-
Advances from other funds	-	-	-	-	-
Restricted cash and investments	-	-	-	-	-
Loans receivable	-	-	-	-	-
Total Assets	$ 109,893	$ -	$ -	$ 1,112	$ -
LIABILITIES					
Accounts payable	$ 5,375	$ -	$ -	$ -	$ -
Unearned revenue	-	-	-	-	-
Deposits payable	-	-	-	-	-
Due to other funds	-	-	5,144	-	-
Advances to other funds	-	-	-	-	-
Total Liabilities	5,375	-	5,144	-	-
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenues	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
FUND BALANCES (DEFICITS):					
Nonspendable	-	-	-	-	-
Restricted	104,518	-	-	1,112	-
Committed	-	-	-	-	-
Unassigned	-	-	(5,144)	-	-
Total fund balances (deficits)	104,518	-	(5,144)	1,112	-
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	$ 109,893	$ -	$ -	$ 1,112	$ -

CITY OF WINTERS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEETS (CONTINUED)
JUNE 30, 2023

	Special Revenue Funds				
	RMRA	Afterschool Program	State COPS 1913	Realignment	Housing Successor
ASSETS					
Cash and investments	$ 288,153	$ 2,333	$ 198,137	$ 52,061	$ 143
Accounts receivables	29,025	65,971	79,903	-	-
Interest receivable	-	-	1,285	522	-
Prepaid items and supplies	-	-	-	-	-
Advances from other funds	-	-	-	-	-
Restricted cash and investments	-	-	-	-	-
Loans receivable	-	-	-	-	281,665
Total Assets	$ 317,178	$ 68,304	$ 279,325	$ 52,583	$ 281,808
LIABILITIES					
Accounts payable	$ -	$ 2,496	$ 626	$ -	$ -
Unearned revenue	-	-	-	-	-
Deposits payable	-	-	-	-	-
Due to other funds	-	57,485	-	-	10,587
Advances to other funds	-	-	-	-	-
Total Liabilities	-	59,981	626	-	10,587
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenues	-	19,591	79,903	-	281,665
Total Deferred Inflows of Resources	-	19,591	79,903	-	281,665
FUND BALANCES (DEFICITS):					
Nonspendable	-	-	-	-	-
Restricted	317,178	-	198,796	52,583	-
Committed	-	-	-	-	-
Unassigned	-	(11,268)	-	-	(10,444)
Total fund balances (deficits)	317,178	(11,268)	198,796	52,583	(10,444)
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	$ 317,178	$ 68,304	$ 279,325	$ 52,583	$ 281,808

CITY OF WINTERS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEETS (CONTINUED)
JUNE 30, 2023

	Special Revenue Funds				
	Beverage Recycling	Monitoring Fee	BSCC Grant	EDBG 99-688	EDBG 96-405
ASSETS					
Cash and investments	$ 21,768	$ -	$ 17,459	$ -	$ -
Accounts receivables	-	-	-	-	-
Interest receivable	50	-	14	-	-
Prepaid items and supplies	-	-	-	-	-
Advances from other funds	-	-	-	-	-
Restricted cash and investments	-	-	-	-	-
Loans receivable	-	43,612	-	3,001	168,887
Total Assets	$ 21,818	$ 43,612	$ 17,473	$ 3,001	$ 168,887
LIABILITIES					
Accounts payable	$ 10,323	$ -	$ -	$ -	$ -
Unearned revenue	11,495	-	-	-	-
Deposits payable	-	-	-	-	-
Due to other funds	-	-	-	-	-
Advances to other funds	-	-	-	-	-
Total Liabilities	21,818	-	-	-	-
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenues	-	43,612	-	3,001	168,887
Total Deferred Inflows of Resources	-	43,612	-	3,001	168,887
FUND BALANCES (DEFICITS):					
Nonspendable	-	-	-	-	-
Restricted	-	-	17,473	-	-
Committed	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances (deficits)	-	-	17,473	-	-
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	$ 21,818	$ 43,612	$ 17,473	$ 3,001	$ 168,887

CITY OF WINTERS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEETS (CONTINUED)
JUNE 30, 2023

	Special Revenue Funds				
	In-Lieu Housing	Senior Center	Miscellaneous Grants	Community Development Grants	Economic Development Grants
ASSETS					
Cash and investments	$ 1,207,555	$ 3,536	$ 3,120	$ 64,344	$ 36,597
Accounts receivables	-	-	17,292	-	23,089
Interest receivable	1,451	-	-	-	-
Prepaid items and supplies	-	-	-	-	-
Advances from other funds	-	-	-	-	-
Restricted cash and investments	-	146,187	-	-	-
Loans receivable	465,000	-	82,061	-	-
Total Assets	$ 1,674,006	$ 149,723	$ 102,473	$ 64,344	$ 59,686
LIABILITIES					
Accounts payable	$ -	$ 1,082	$ 107	$ -	$ 9,338
Unearned revenue	-	-	-	14,378	50,348
Deposits payable	-	-	-	-	-
Due to other funds	-	-	15,597	-	-
Advances to other funds	-	-	-	-	-
Total Liabilities	-	1,082	15,704	14,378	59,686
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenues	465,000	-	92,057	-	23,089
Total Deferred Inflows of Resources	465,000	-	92,057	-	23,089
FUND BALANCES (DEFICITS):					
Nonspendable	-	-	-	-	-
Restricted	1,209,006	148,641	-	49,966	-
Committed	-	-	-	-	-
Unassigned	-	-	(5,288)	-	(23,089)
Total fund balances (deficits)	1,209,006	148,641	(5,288)	49,966	(23,089)
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	$ 1,674,006	$ 149,723	$ 102,473	$ 64,344	$ 59,686

CITY OF WINTERS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEETS (CONTINUED)
JUNE 30, 2023

	Capital Projects Funds				
	Transportation Development Act	Green House	Flood Control Study	Capital Asset Replacement	Landfill Capital
ASSETS					
Cash and investments	$ 692,347	$ -	$ 1,432	$ 124,091	$ -
Accounts receivables	42,730	-	-	1,165	-
Interest receivable	154	-	11	616	-
Prepaid items and supplies	-	-	-	-	-
Advances from other funds	-	-	-	-	-
Restricted cash and investments	-	-	-	-	-
Loans receivable	-	-	-	-	-
Total Assets	$ 735,231	$ -	$ 1,443	$ 125,872	$ -
LIABILITIES					
Accounts payable	$ 480,616	$ -	$ -	$ 152	$ -
Unearned revenue	-	-	-	-	-
Deposits payable	-	-	-	-	-
Due to other funds	-	-	-	-	-
Advances to other funds	-	-	125,000	-	-
Total Liabilities	480,616	-	125,000	152	-
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenues	42,730	-	-	-	-
Total Deferred Inflows of Resources	42,730	-	-	-	-
FUND BALANCES (DEFICITS):					
Nonspendable	-	-	-	-	-
Restricted	211,885	-	-	-	-
Committed	-	-	-	125,720	-
Unassigned	-	-	(123,557)	-	-
Total fund balances (deficits)	211,885	-	(123,557)	125,720	-
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	$ 735,231	$ -	$ 1,443	$ 125,872	$ -

CITY OF WINTERS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEETS (CONTINUED)
JUNE 30, 2023

	Capital Projects Funds				
	Parks and Recreation Capital	Flood Control Fees	RAJA Storm Drain	Street Impact Fee	Storm Drain Impact Fee
ASSETS					
Cash and investments	$ 288,489	$ 446,979	$ 119,133	$ 1,242,242	$ 205,280
Accounts receivables	-	-	-	-	-
Interest receivable	-	1,658	335	1,818	1,382
Prepaid items and supplies	-	-	-	-	-
Advances from other funds	-	-	-	95,000	30,000
Restricted cash and investments	-	-	-	-	-
Loans receivable	-	-	-	185,349	4,770
Total Assets	$ 288,489	$ 448,637	$ 119,468	$ 1,524,409	$ 241,432
LIABILITIES					
Accounts payable	$ -	$ 120	$ -	$ -	$ -
Unearned revenue	-	-	-	-	-
Deposits payable	-	-	9,589	-	-
Due to other funds	-	-	-	-	-
Advances to other funds	-	-	-	-	-
Total Liabilities	-	120	9,589	-	-
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenues	-	-	-	185,349	4,770
Total Deferred Inflows of Resources	-	-	-	185,349	4,770
FUND BALANCES (DEFICITS):					
Nonspendable	-	-	-	95,000	30,000
Restricted	288,489	448,517	109,879	1,244,060	206,662
Committed	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances (deficits)	288,489	448,517	109,879	1,339,060	236,662
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	$ 288,489	$ 448,637	$ 119,468	$ 1,524,409	$ 241,432

CITY OF WINTERS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEETS (CONTINUED)
JUNE 30, 2023

	Capital Projects Funds				
	Parks and Recreation Impact Fee	Police Impact Fee	Fire Impact Fee	General Facilities Impact Fee	Water Impact Fee
ASSETS					
Cash and investments	$ 1,009,114	$ 635,163	$ 1,126,273	$ 1,375,700	$ -
Accounts receivables	-	-	10,429	-	-
Interest receivable	5,253	2,628	6,949	7,573	-
Prepaid items and supplies	-	-	-	-	-
Advances from other funds	-	-	-	-	-
Restricted cash and investments	-	-	-	-	-
Loans receivable	4,443	36,012	71,942	122,949	-
Total Assets	$ 1,018,810	$ 673,803	$ 1,215,593	$ 1,506,222	$ -
LIABILITIES					
Accounts payable	$ -	$ 46,567	$ 958	$ -	$ -
Unearned revenue	-	-	-	-	-
Deposits payable	-	-	-	-	-
Due to other funds	-	-	-	-	-
Advances to other funds	-	-	-	-	-
Total Liabilities	-	46,567	958	-	-
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenues	-	34,072	69,506	122,659	-
Total Deferred Inflows of Resources	-	34,072	69,506	122,659	-
FUND BALANCES (DEFICITS):					
Nonspendable	-	-	-	-	-
Restricted	1,018,810	593,164	1,145,129	1,383,563	-
Committed	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances (deficits)	1,018,810	593,164	1,145,129	1,383,563	-
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	$ 1,018,810	$ 673,803	$ 1,215,593	$ 1,506,222	$ -

CITY OF WINTERS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEETS (CONTINUED)
JUNE 30, 2023

	Capital Projects Funds			
	Sewer Impact Fee	Street Capital	505 Overpass	Total Non-major Governmental Funds
ASSETS				
Cash and investments	$ -	$ 57,849	$ -	$ 10,536,853
Accounts receivables	-	-	271,836	576,143
Interest receivable	-	-	-	39,173
Prepaid items and supplies	-	-	-	2,382
Advances from other funds	-	-	-	125,000
Restricted cash and investments	-	-	-	146,187
Loans receivable	-	-	-	2,031,201
Total Assets	$ -	$ 57,849	$ 271,836	$ 13,456,939
LIABILITIES				
Accounts payable	$ -	$ -	$ 26,491	$ 630,286
Unearned revenue	-	-	-	76,221
Deposits payable	-	-	-	9,589
Due to other funds	-	-	245,186	333,999
Advances to other funds	-	-	-	125,000
Total Liabilities	-	-	271,677	1,175,095
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenues	-	-	271,836	2,469,237
Total Deferred Inflows of Resources	-	-	271,836	2,469,237
FUND BALANCES (DEFICITS):				
Nonspendable	-	-	-	127,382
Restricted	-	57,849	-	10,012,872
Committed	-	-	-	125,720
Unassigned	-	-	(271,677)	(453,367)
Total fund balances (deficits)	-	57,849	(271,677)	9,812,607
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	$ -	$ 57,849	$ 271,836	$ 13,456,939

CITY OF WINTERS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2023

	Special Revenue Funds				
	Revolving Loan Fund	City Wide Assessment	Flood Assessment	Gas Tax	First Time Homebuyers
REVENUES					
Taxes and assessments	$ -	$ 238,480	$ -	$ 194,227	$ -
Fines and forfeitures	-	-	-	-	-
Licenses, fees and permits	-	-	-	-	-
Use of money and property	25,408	-	(1)	-	2,150
Intergovernmental	-	-	-	-	-
Other revenues	-	-	-	-	-
Total Revenues	25,408	238,480	(1)	194,227	2,150
EXPENDITURES					
Current operations:					
General government	153	5,304	-	-	-
Public safety	-	-	-	-	-
Public works	-	40	-	-	-
Community development	24,640	-	-	-	-
Parks and recreation	-	378,246	-	-	-
Streets and highways	-	-	-	152,031	-
Capital outlay	-	-	-	9,120	-
Total Expenditures	24,793	383,590	-	161,151	-
Excess (deficiency) of revenues over expenditures	615	(145,110)	(1)	33,076	2,150
OTHER FINANCING SOURCES (USES)					
Transfers in	48,013	158,643	-	-	-
Transfers out	(7,582)	-	(4,164)	-	-
Sources (Uses)	40,431	158,643	(4,164)	-	-
Net change in fund balance	41,046	13,533	(4,165)	33,076	2,150
Fund balance (deficit) - July 1, 2022	1,019,220	(14,051)	4,165	18,232	91,868
Fund balance (deficit) - June 30, 2023	$ 1,060,266	$ (518)	$ -	$ 51,308	$ 94,018

CITY OF WINTERS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2023

	Special Revenue Funds				
	Traffic Safety	Asset Forfeiture	SB2 Planning	Vehicle Theft Deterrent	Fire Prevention
REVENUES					
Taxes and assessments	$ -	$ -	$ -	$ -	$ -
Fines and forfeitures	17,871	-	-	-	-
Licenses, fees and permits	-	-	-	-	-
Use of money and property	2,350	-	-	-	-
Intergovernmental	-	-	-	-	-
Other revenues	-	-	-	-	-
Total Revenues	20,221	-	-	-	-
EXPENDITURES					
Current operations:					
General government	-	-	-	-	-
Public safety	9,727	2,254	-	-	-
Public works	-	-	-	-	-
Community development	-	-	-	-	-
Parks and recreation	-	-	-	-	-
Streets and highways	-	-	-	-	-
Capital outlay	38,636	-	-	-	-
Total Expenditures	48,363	2,254	-	-	-
Excess (deficiency) of revenues over expenditures	(28,142)	(2,254)	-	-	-
OTHER FINANCING SOURCES (USES)					
Transfers in	14,907	-	-	1,112	-
Transfers out	-	-	-	-	(180)
Total Other Financing Sources (Uses)	14,907	-	-	1,112	(180)
Net change in fund balance	(13,235)	(2,254)	-	1,112	(180)
Fund balance (deficit) - July 1, 2022	117,753	2,254	(5,144)	-	180
Fund balance (deficit) - June 30, 2023	$ 104,518	$ -	$ (5,144)	$ 1,112	$ -

CITY OF WINTERS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2023

	Special Revenue Funds				
	RMRA	Afterschool Program	State COPS 1913	Realignment	Housing Successor
REVENUES					
Taxes and assessments	$ -	$ -	$ -	$ -	$ -
Fines and forfeitures	-	-	-	-	-
Licenses, fees and permits	-	-	-	-	-
Use of money and property	-	-	3,863	1,532	-
Intergovernmental	165,640	319,350	85,356	-	-
Other revenues	-	-	-	-	-
Total Revenues	165,640	319,350	89,219	1,532	-
EXPENDITURES					
Current operations:					
General government	-	-	-	-	-
Public safety	-	-	184,009	2,961	-
Public works	-	-	-	-	-
Community development	-	-	-	-	-
Parks and recreation	-	340,934	-	-	-
Streets and highways	-	-	-	-	-
Capital outlay	-	-	60,935	9,257	-
Total Expenditures	-	340,934	244,944	12,218	-
Excess (deficiency) of revenues over expenditures	165,640	(21,584)	(155,725)	(10,686)	-
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net change in fund balance	165,640	(21,584)	(155,725)	(10,686)	-
Fund balance (deficit) - July 1, 2022	151,538	10,316	354,521	63,269	(10,444)
Fund balance (deficit) - June 30, 2023	$ 317,178	$ (11,268)	$ 198,796	$ 52,583	$ (10,444)

CITY OF WINTERS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2023

	Special Revenue Funds				
	Beverage Recycling	Monitoring Fee	BSCC Grant	EDBG 99-688	EDBG 96-405
REVENUES					
Taxes and assessments	$ -	$ -	$ -	$ -	$ -
Fines and forfeitures	-	-	-	-	-
Licenses, fees and permits	-	6,610	-	-	-
Use of money and property	146	-	42	659	5,808
Intergovernmental	19,254	-	15,000	-	-
Other revenues	-	-	-	16,745	9,840
Total Revenues	19,400	6,610	15,042	17,404	15,648
EXPENDITURES					
Current operations:					
General government	-	-	-	-	-
Public safety	-	-	3,629	-	-
Public works	-	-	-	-	-
Community development	-	-	-	-	-
Parks and recreation	19,841	-	-	-	-
Streets and highways	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total Expenditures	19,841	-	3,629	-	-
Excess (deficiency) of revenues over expenditures	(441)	6,610	11,413	17,404	15,648
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	(11,069)	-	(26,106)	(21,907)
Total Other Financing Sources (Uses)	-	(11,069)	-	(26,106)	(21,907)
Net change in fund balance	(441)	(4,459)	11,413	(8,702)	(6,259)
Fund balance (deficit) - July 1, 2022	441	4,459	6,060	8,702	6,259
Fund balance (deficit) - June 30, 2023	$ -	$ -	$ 17,473	$ -	$ -

CITY OF WINTERS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2023

	Special Revenue Funds				
	In-Lieu Housing	Senior Center	Miscellaneous Grants	Community Development Grants	Economic Development Grants
REVENUES					
Taxes and assessments	$ -	$ -	$ -	$ -	$ -
Fines and forfeitures	-	-	-	-	-
Licenses, fees and permits	-	-	-	-	-
Use of money and property	5,084	2,611	-	-	-
Intergovernmental	-	-	375,800	100,000	45,652
Other revenues	280,862	102,351	-	-	-
Total Revenues	285,946	104,962	375,800	100,000	45,652
EXPENDITURES					
Current operations:					
General government	-	-	43,779	-	-
Public safety	-	-	7,816	-	-
Public works	-	-	4,476	-	23,089
Community development	1,348	5,934	3,843	-	-
Parks and recreation	-	-	351	1,624	45,652
Streets and highways	-	-	370	-	-
Capital outlay	-	-	54,640	123,410	-
Total Expenditures	1,348	5,934	115,275	125,034	68,741
Excess (deficiency) of revenues over expenditures	284,598	99,028	260,525	(25,034)	(23,089)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	7,582	-	75,000	-
Transfers out	-	-	(70,898)	-	-
Total Other Financing Sources (Uses)	-	7,582	(70,898)	75,000	-
Net change in fund balance	284,598	106,610	189,627	49,966	(23,089)
Fund balance (deficit) - July 1, 2022	924,408	42,031	(194,915)	-	-
Fund balance (deficit) - June 30, 2023	$ 1,209,006	$ 148,641	$ (5,288)	$ 49,966	$ (23,089)

CITY OF WINTERS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2023

	Capital Project Funds				
	Transportation Development Act	Green House	Flood Control Study	Capital Asset Replacement	Landfill Capital
REVENUES					
Taxes and assessments	$ 542,066	$ -	$ -	$ -	$ -
Fines and forfeitures	-	-	-	-	-
Licenses, fees and permits	-	-	-	20,849	-
Use of money and property	455	-	33	1,810	-
Intergovernmental	72,266	-	-	-	-
Other revenues	-	-	-	-	-
Total Revenues	614,787	-	33	22,659	-
EXPENDITURES					
Current operations:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	1,349	-	-	21,497	17,506
Community development	-	-	-	-	-
Parks and recreation	-	-	-	-	-
Streets and highways	651,827	-	-	-	-
Capital outlay	-	-	-	-	-
Total Expenditures	653,176	-	-	21,497	17,506
Excess (deficiency) of revenues over expenditures	(38,389)	-	33	1,162	(17,506)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	17,506
Transfers out	-	(5,471)	-	-	-
Total Other Financing Sources (Uses)	-	(5,471)	-	-	17,506
Net change in fund balance	(38,389)	(5,471)	33	1,162	-
Fund balance (deficit) - July 1, 2022	250,274	5,471	(123,590)	124,558	-
Fund balance (deficit) - June 30, 2023	$ 211,885	$ -	$ (123,557)	$ 125,720	$ -

CITY OF WINTERS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2023

	Capital Project Funds				
	Parks and Recreation Capital	Flood Control Fees	RAJA Storm Drain	Street Impact Fee	Storm Drain Impact Fee
REVENUES					
Taxes and assessments	$ -	$ -	$ -	$ -	$ -
Fines and forfeitures	-	-	-	-	-
Licenses, fees and permits	-	70,016	-	314,258	11,342
Use of money and property	917	4,871	983	5,339	4,060
Intergovernmental	-	-	-	-	-
Other revenues	-	-	-	-	-
Total Revenues	917	74,887	983	319,597	15,402
EXPENDITURES					
Current operations:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	898	-	-	360
Community development	-	-	-	-	-
Parks and recreation	-	-	-	-	-
Streets and highways	-	-	-	192	-
Capital outlay	36,470	-	-	-	-
Total Expenditures	36,470	898	-	192	360
Excess (deficiency) of revenues over expenditures	(35,553)	73,989	983	319,405	15,042
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net change in fund balance	(35,553)	73,989	983	319,405	15,042
Fund balance (deficit) - July 1, 2022	324,042	374,528	108,896	1,019,655	221,620
Fund balance (deficit) - June 30, 2023	$ 288,489	$ 448,517	$ 109,879	$ 1,339,060	$ 236,662

CITY OF WINTERS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2023

	Capital Project Funds				
	Parks and Recreation Impact Fee	Police Impact Fee	Fire Impact Fee	General Facilities Impact Fee	Water Impact Fee
REVENUES					
Taxes and assessments	$ -	$ -	$ -	$ -	$ -
Fines and forfeitures	-	-	-	-	-
Licenses, fees and permits	29,301	65,062	130,001	123,409	-
Use of money and property	15,426	7,716	20,408	22,241	-
Intergovernmental	-	-	-	-	-
Other revenues	-	-	-	-	-
Total Revenues	44,727	72,778	150,409	145,650	-
EXPENDITURES					
Current operations:					
General government	-	-	-	4,392	-
Public safety	-	192	204	-	-
Public works	-	-	-	-	-
Community development	-	-	-	-	-
Parks and recreation	216	-	-	-	-
Streets and highways	-	-	-	-	-
Capital outlay	-	46,567	65,932	-	-
Total Expenditures	216	46,759	66,136	4,392	-
Excess (deficiency) of revenues over expenditures	44,511	26,019	84,273	141,258	-
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	793	-	-
Transfers out	-	-	-	-	(1,406,010)
Total Other Financing Sources (Uses)	-	-	793	-	(1,406,010)
Net change in fund balance	44,511	26,019	85,066	141,258	(1,406,010)
Fund balance (deficit) - July 1, 2022	974,299	567,145	1,060,063	1,242,305	1,406,010
Fund balance (deficit) - June 30, 2023	$ 1,018,810	$ 593,164	$ 1,145,129	$ 1,383,563	$ -

CITY OF WINTERS
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2023

	Capital Project Funds			
	Sewer Impact Fee	Street Capital	505 Overpass	Total Non-major Governmental Funds
REVENUES				
Taxes and assessments	$ -	$ -	$ -	$ 974,773
Fines and forfeitures	-	-	-	17,871
Licenses, fees and permits	-	-	-	770,848
Use of money and property	-	136	-	134,047
Intergovernmental	-	-	16,839	1,215,157
Other revenues	-	-	-	409,798
Total Revenues	-	136	16,839	3,522,494
EXPENDITURES				
Current operations:				
General government	-	-	-	53,628
Public safety	-	-	-	210,792
Public works	-	-	-	69,215
Community development	-	-	-	35,765
Parks and recreation	-	-	-	786,864
Streets and highways	-	-	-	804,420
Capital outlay	-	-	288,675	733,642
Total Expenditures	-	-	288,675	2,694,326
Excess (deficiency) of revenues over expenditures	-	136	(271,836)	828,168
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	323,556
Transfers out	(749,585)	-	-	(2,302,972)
Total Other Financing Sources (Uses)	(749,585)	-	-	(1,979,416)
Net change in fund balance	(749,585)	136	(271,836)	(1,151,248)
Fund balance (deficit) - July 1, 2022	749,585	57,713	159	10,963,855
Fund balance (deficit) - June 30, 2023	$ -	$ 57,849	$ (271,677)	$ 9,812,607

CITY OF WINTERS
REVOLVING LOAN FUND - NONMAJOR SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Use of money and property	$ 4,775	$ 4,775	$ 25,408	$ 20,633
Total Revenues	4,775	4,775	25,408	20,633
EXPENDITURES				
Current operations:				
General government	-	-	153	153
Community development	-	-	24,640	(24,640)
Total Expenditures	-	-	24,793	(24,487)
Excess (deficiency) of revenues over expenditures	4,775	4,775	615	(3,854)
OTHER FINANCING SOURCES (USES)				
Transfers in	17,275	17,275	48,013	30,738
Transfers out	(4,775)	(4,775)	(7,582)	(2,807)
Total other financing sources (uses)	12,500	12,500	40,431	27,931
Net change in fund balance	$ 17,275	$ 17,275	41,046	$ 23,771
Fund balance - July 1, 2022			1,019,220	
Fund balance - June 30, 2023			$ 1,060,266	

CITY OF WINTERS
CITYWIDE ASSESSMENT - SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Taxes and assessments	$ 233,909	$ 233,909	$ 238,480	$ 4,571
Total Revenues	233,909	233,909	238,480	4,571
EXPENDITURES				
Current operations:				
General government	5,303	5,303	5,304	(1)
Public works	-	-	40	(40)
Parks and recreation	353,097	353,097	378,246	(25,149)
Total Expenditures	358,400	358,400	383,590	(25,190)
Excess (deficiency) of revenues over expenditures	(124,491)	(124,491)	(145,110)	(20,619)
OTHER FINANCING SOURCES (USES)				
Transfers in	85,658	85,658	158,643	72,985
Total other financing sources (uses)	85,658	85,658	158,643	72,985
Net change in fund balance	$ (38,833)	$ (38,833)	13,533	$ 52,366
Fund balance (deficit) - July 1, 2022			(14,051)	
Fund balance (deficit) - June 30, 2023			$ (518)	

CITY OF WINTERS
GAS TAX - NONMAJOR SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Taxes and assessments	$ 227,006	$ 227,006	$ 194,227	$ (32,779)
Total Revenues	227,006	227,006	194,227	(32,779)
EXPENDITURES				
Current operations:				
Public works	95,113	95,113	-	95,113
Streets and highways	88,492	88,492	152,031	(63,539)
Capital outlay	40,384	40,384	9,120	31,264
Total Expenditures	223,989	223,989	161,151	62,838
Net change in fund balance	$ 3,017	$ 3,017	33,076	$ 30,059
Fund balance - July 1, 2022			18,232	
Fund balance - June 30, 2023			$ 51,308	

CITY OF WINTERS
FIRST TIME HOMEBUYERS - NONMAJOR SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Use of money and property	$ 600	$ 600	$ 2,150	$ 1,550
Total Revenues	600	600	2,150	1,550
EXPENDITURES				
Current operations:				
Community development	-	-	-	-
Total Expenditures	-	-	-	-
Net change in fund balance	$ 600	$ 600	2,150	$ 1,550
Fund balance - July 1, 2022			91,868	
Fund balance - June 30, 2023			$ 94,018	

CITY OF WINTERS
TRAFFIC SAFETY - NONMAJOR SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Fines and forfeitures	$ 5,000	$ 5,000	$ 17,871	$ 12,871
Use of money and property	-	-	2,350	2,350
Total Revenues	5,000	5,000	20,221	15,221
EXPENDITURES				
Current operations:				
Public safety	25,000	25,000	9,727	15,273
Capital outlay	61,853	61,853	38,636	23,217
Total Expenditures	86,853	86,853	48,363	38,490
Excess (deficiency) of revenues over expenditures	(81,853)	(81,853)	(28,142)	53,711
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	14,907	14,907
Total other financing sources (uses)	-	-	14,907	14,907
Net change in fund balance	$ (81,853)	$ (81,853)	(13,235)	$ 68,618
Fund balance - July 1, 2022			117,753	
Fund balance - June 30, 2023			$ 104,518	

CITY OF WINTERS
ASSET FORFEITURE - NONMAJOR SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Intergovernmental	$ 1,000	$ 1,000	$ -	$ (1,000)
Total Revenues	1,000	1,000	-	(1,000)
EXPENDITURES				
Current operations:				
Public safety	-	-	2,254	(2,254)
Total Expenditures	-	-	2,254	(2,254)
Net change in fund balance	$ 1,000	$ 1,000	(2,254)	$ (3,254)
Fund balance - July 1, 2022			2,254	
Fund balance - June 30, 2023			$ -	

CITY OF WINTERS
RMRA - NONMAJOR SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Intergovernmental	$ -	$ -	$ 165,640	$ 165,640
Total Revenues	-	-	165,640	165,640
EXPENDITURES				
Current operations:				
Streets and highways	305,252	305,252	-	305,252
Total Expenditures	305,252	305,252	-	305,252
Net change in fund balance	$ (305,252)	$ (305,252)	165,640	$ 470,892
Fund balance - July 1, 2022			151,538	
Fund balance - June 30, 2023			$ 317,178	

CITY OF WINTERS
AFTER SCHOOL PROGRAM - NONMAJOR SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Intergovernmental	$ 358,280	$ 358,280	$ 319,350	$ (38,930)
Total Revenues	358,280	358,280	319,350	(38,930)
EXPENDITURES				
Current operations:				
Parks and recreation	364,234	364,234	340,934	23,300
Total Expenditures	364,234	364,234	340,934	23,300
Net change in fund balance	$ (5,954)	$ (5,954)	(21,584)	$ (15,630)
Fund balance - July 1, 2022			10,316	
Fund balance (deficit) - June 30, 2023			$ (11,268)	

CITY OF WINTERS
STATE COPS 1913 - NONMAJOR SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Use of money and property	$ 1,000	$ 1,000	$ 3,863	$ 2,863
Intergovernmental	100,000	100,000	85,356	(14,644)
Total Revenues	101,000	101,000	89,219	(11,781)
EXPENDITURES				
Current operations:				
Public safety	290,199	290,199	184,009	106,190
Capital outlay	-	-	60,935	(60,935)
Total Expenditures	290,199	290,199	244,944	45,255
Net change in fund balance	$ (189,199)	$ (189,199)	(155,725)	$ 33,474
Fund balance - July 1, 2022			354,521	
Fund balance - June 30, 2023			$ 198,796	

CITY OF WINTERS
REALIGNMENT - NONMAJOR SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Use of money and property	$ 100	$ 100	$ 1,532	$ 1,432
Total Revenues	100	100	1,532	1,432
EXPENDITURES				
Current operations:				
Public safety	12,500	12,500	2,961	9,539
Capital outlay	-	-	9,257	(9,257)
Total Expenditures	12,500	12,500	12,218	282
Net change in fund balance	$ (12,400)	$ (12,400)	(10,686)	$ 1,714
Fund balance - July 1, 2022			63,269	
Fund balance - June 30, 2023			$ 52,583	

CITY OF WINTERS
BEVERAGE RECYCLING - NONMAJOR SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Use of money and property	$ -	$ -	$ 146	$ 146
Intergovernmental	5,000	5,000	19,254	14,254
Total Revenues	5,000	5,000	19,400	14,400
EXPENDITURES				
Current operations:				
Parks and recreation	-	-	19,841	(19,841)
Total Expenditures	-	-	19,841	(19,841)
Net change in fund balance	$ 5,000	$ 5,000	(441)	$ (5,441)
Fund balance - July 1, 2022			441	
Fund balance - June 30, 2023			$ -	

CITY OF WINTERS
MONITORING FEE - NONMAJOR SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Licenses, fees and permits	$ 16,922	$ 16,922	$ 6,610	$ (10,312)
Total Revenues	16,922	16,922	6,610	(10,312)
EXPENDITURES				
Total Expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	16,922	16,922	6,610	(10,312)
OTHER FINANCING SOURCES (USES)				
Transfers out	(16,922)	(16,922)	(11,069)	5,853
Total other financing sources (uses)	(16,922)	(16,922)	(11,069)	5,853
Net change in fund balance	$ -	$ -	(4,459)	$ (4,459)
Fund balance - July 1, 2022			4,459	
Fund balance - June 30, 2023			$ -	

CITY OF WINTERS
EDBG 99-688 - NONMAJOR SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Use of money and property	$ 2,500	$ 2,500	$ 659	$ (1,841)
Other revenues	-	-	16,745	16,745
Total Revenues	2,500	2,500	17,404	14,904
EXPENDITURES				
Total Expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	2,500	2,500	17,404	14,904
OTHER FINANCING SOURCES (USES)				
Transfers out	(2,500)	(2,500)	(26,106)	(23,606)
Total other financing sources (uses)	(2,500)	(2,500)	(26,106)	(23,606)
Net change in fund balance	$ -	$ -	(8,702)	$ (8,702)
Fund balance - July 1, 2022			8,702	
Fund balance - June 30, 2023			$ -	

CITY OF WINTERS
EDBG 96-405 - NONMAJOR SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Use of money and property	$ -	$ -	$ 5,808	$ 5,808
Other revenues	-	-	9,840	9,840
Total Revenues	-	-	15,648	15,648
EXPENDITURES				
Total Expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	-	15,648	15,648
OTHER FINANCING SOURCES (USES)				
Transfers out	(10,000)	(10,000)	(21,907)	(11,907)
Total other financing sources (uses)	(10,000)	(10,000)	(21,907)	(11,907)
Net change in fund balance	$ (10,000)	$ (10,000)	(6,259)	$ 3,741
Fund balance - July 1, 2022			6,259	
Fund balance - June 30, 2023			$ -	

CITY OF WINTERS
IN-LIEU HOUSING - NONMAJOR SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Use of money and property	$ -	$ -	$ 5,084	$ 5,084
Other revenues	259,068	259,068	280,862	21,794
Total Revenues	259,068	259,068	285,946	26,878
EXPENDITURES				
Current operations:				
Community development	-	-	1,348	(1,348)
Total Expenditures	-	-	1,348	(1,348)
Net change in fund balance	$ 259,068	$ 259,068	284,598	$ 25,530
Fund balance - July 1, 2022			924,408	
Fund balance - June 30, 2023			$ 1,209,006	

CITY OF WINTERS
MISCELLANEOUS GRANTS - NONMAJOR SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Intergovernmental	$ 346,681	$ 346,681	$ 375,800	$ 29,119
Total Revenues	346,681	346,681	375,800	29,119
EXPENDITURES				
Current operations:				
General government	-	-	43,779	(43,779)
Public safety	-	-	7,816	(7,816)
Public works	-	-	4,476	(4,476)
Community development	346,681	346,681	3,843	342,838
Parks and recreation	-	-	351	(351)
Streets and highways	-	-	370	(370)
Capital outlay	-	-	54,640	(54,640)
Total Expenditures	346,681	346,681	115,275	231,406
Excess (deficiency) of revenues over expenditures	-	-	260,525	260,525
OTHER FINANCING SOURCES (USES)				
Transfers out	-	-	(70,898)	(70,898)
Total other financing sources (uses)	-	-	(70,898)	(70,898)
Net change in fund balance	$ -	$ -	189,627	$ 189,627
Fund balance (deficit) - July 1, 2022			(194,915)	
Fund balance (deficit) - June 30, 2023			$ (5,288)	

CITY OF WINTERS
TRANSPORTATION DEVELOPMENT ACT - NONMAJOR CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Taxes and assessments	$ 506,771	$ 506,771	$ 542,066	$ 35,295
Use of money and property	-	-	455	455
Intergovernmental	-	-	72,266	72,266
Total Revenues	506,771	506,771	614,787	108,016
EXPENDITURES				
Current operations:				
Public works	-	-	1,349	(1,349)
Streets and highways	804,927	804,927	651,827	153,100
Total Expenditures	804,927	804,927	653,176	151,751
Net change in fund balance	$ (298,156)	$ (298,156)	(38,389)	$ 259,767
Fund balance - July 1, 2022			250,274	
Fund balance - June 30, 2023			$ 211,885	

CITY OF WINTERS
CAPITAL ASSET REPLACEMENT - NONMAJOR CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Licenses, fees and permits	$ 16,100	$ 16,100	$ 20,849	$ 4,749
Use of money and property	500	500	1,810	1,310
Total Revenues	16,600	16,600	22,659	6,059
EXPENDITURES				
Current operations:				
Public works	-	-	21,497	(21,497)
Total Expenditures	-	-	21,497	(21,497)
Net change in fund balance	$ 16,600	$ 16,600	1,162	$ (15,438)
Fund balance - July 1, 2022			124,558	
Fund balance - June 30, 2023			$ 125,720	

CITY OF WINTERS
LANDFILL CAPITAL - NONMAJOR CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Total Revenues	$ -	$ -	$ -	$ -
EXPENDITURES				
Current operations:				
Public works	10,000	10,000	17,506	(7,506)
Total Expenditures	10,000	10,000	17,506	(7,506)
Excess (deficiency) of revenues over expenditures	(10,000)	(10,000)	(17,506)	(7,506)
OTHER FINANCING SOURCES (USES)				
Transfers in	23,000	23,000	17,506	(5,494)
Total other financing sources (uses)	23,000	23,000	17,506	(5,494)
Net change in fund balance	$ 13,000	$ 13,000	-	$ (13,000)
Fund balance - July 1, 2022			-	
Fund balance - June 30, 2023			$ -	

CITY OF WINTERS
PARKS & RECREATION CAPITAL - NONMAJOR CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Use of money and property	$ 225	$ 225	$ 917	$ 692
Total Revenues	225	225	917	692
EXPENDITURES				
Current operations:				
Parks and recreation	13,124	13,124	-	13,124
Capital outlay	234,000	234,000	36,470	197,530
Total Expenditures	247,124	247,124	36,470	210,654
Net change in fund balance	$ (246,899)	$ (246,899)	(35,553)	$ 211,346
Fund balance - July 1, 2022			324,042	
Fund balance - June 30, 2023			$ 288,489	

CITY OF WINTERS
RAJA STORM DRAIN - NONMAJOR CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Use of money and property	$ 200	$ 200	$ 983	$ 783
Total Revenues	200	200	983	783
EXPENDITURES				
Total Expenditures	-	-	-	-
Net change in fund balance	$ 200	$ 200	983	$ 783
Fund balance - July 1, 2022			108,896	
Fund balance - June 30, 2023			$ 109,879	

CITY OF WINTERS
STREET IMPACT FEES - NONMAJOR CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Licenses, fees and permits	$ 342,647	$ 342,647	$ 314,258	$ (28,389)
Use of money and property	-	-	5,339	5,339
Total Revenues	342,647	342,647	319,597	(23,050)
EXPENDITURES				
Current operations:				
Streets and highways	197	197	192	5
Total Expenditures	197	197	192	5
Net change in fund balance	$ 342,450	$ 342,450	319,405	$ (23,045)
Fund balance - July 1, 2022			1,019,655	
Fund balance - June 30, 2023			$ 1,339,060	

CITY OF WINTERS
STORM DRAIN IMPACT FEES - NONMAJOR CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Licenses and permits	$ 44,600	$ 44,600	$ 11,342	$ (33,258)
Use of money and property	-	-	4,060	4,060
Total Revenues	44,600	44,600	15,402	(29,198)
EXPENDITURES				
Current operations:				
Public works	365	365	360	5
Total Expenditures	365	365	360	5
Net change in fund balance	$ 44,235	$ 44,235	15,042	$ (29,193)
Fund balance - July 1, 2022			221,620	
Fund balance - June 30, 2023			$ 236,662	

CITY OF WINTERS
PARKS & RECREATION IMPACT FEES - NONMAJOR CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Licenses, fees and permits	$ 126,369	$ 126,369	$ 29,301	$ (97,068)
Use of money and property	-	-	15,426	15,426
Total Revenues	126,369	126,369	44,727	(81,642)
EXPENDITURES				
Current operations:				
Parks and recreation	214	214	216	(2)
Capital outlay	388,000	388,000	-	388,000
Total Expenditures	388,214	388,214	216	387,998
Net change in fund balance	$ (261,845)	$ (261,845)	44,511	$ 306,356
Fund balance - July 1, 2022			974,299	
Fund balance - June 30, 2023			$ 1,018,810	

CITY OF WINTERS
POLICE IMPACT FEES - NONMAJOR CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Licenses, fees and permits	$ 105,516	$ 105,516	$ 65,062	$ (40,454)
Use of money and property	-	-	7,716	7,716
Total Revenues	105,516	105,516	72,778	(32,738)
EXPENDITURES				
Current operations:				
Public safety	191	191	192	(1)
Capital outlay	-	-	46,567	(46,567)
Total Expenditures	191	191	46,759	(46,568)
Net change in fund balance	$ 105,325	$ 105,325	26,019	$ (79,306)
Fund balance - July 1, 2022			567,145	
Fund balance - June 30, 2023			$ 593,164	

CITY OF WINTERS
FIRE IMPACT FEES - NONMAJOR CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Licenses, fees and permits	$ 213,563	$ 213,563	$ 130,001	$ (83,562)
Use of money and property	-	-	20,408	20,408
Total Revenues	213,563	213,563	150,409	(63,154)
EXPENDITURES				
Current operations:				
Public safety	201	201	204	(3)
Capital outlay	95,511	95,511	65,932	29,579
Total Expenditures	95,712	95,712	66,136	29,576
Excess (deficiency) of revenues over expenditures	117,851	117,851	84,273	(33,578)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	793	793
Total other financing sources (uses)	-	-	793	793
Net change in fund balance	$ 117,851	$ 117,851	85,066	$ (32,785)
Fund balance - July 1, 2022			1,060,063	
Fund balance - June 30, 2023			$ 1,145,129	

CITY OF WINTERS
GENERAL FACILITIES IMPACT FEES - NONMAJOR CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Licenses, fees and permits	$ 178,685	$ 178,685	$ 123,409	$ (55,276)
Use of money and property	-	-	22,241	22,241
Total Revenues	178,685	178,685	145,650	(33,035)
EXPENDITURES				
Current operations:				
General government	344,390	344,390	4,392	339,998
Total Expenditures	344,390	344,390	4,392	339,998
Net change in fund balance	$ (165,705)	$ (165,705)	141,258	$ 306,963
Fund balance - July 1, 2022			1,242,305	
Fund balance - June 30, 2023			$ 1,383,563	

CITY OF WINTERS
STREET CAPITAL - NONMAJOR CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Use of money and property	$ 30	$ 30	$ 136	$ 106
Total Revenues	30	30	136	106
EXPENDITURES				
Total Expenditures	-	-	-	-
Net change in fund balance	$ 30	$ 30	136	$ 106
Fund balance - July 1, 2022			57,713	
Fund balance - June 30, 2023			$ 57,849	

CITY OF WINTERS
505 OVERPASS - NONMAJOR CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Intergovernmental	$ 3,119,000	$ 3,119,000	$ 16,839	$ (3,102,161)
Total Revenues	3,119,000	3,119,000	16,839	(3,102,161)
EXPENDITURES				
Current operations:				
Capital outlay	3,119,000	3,119,000	288,675	2,830,325
Total Expenditures	3,119,000	3,119,000	288,675	2,830,325
Net change in fund balance	$ -	$ -	(271,836)	$ (271,836)
Fund balance - July 1, 2022			159	
Fund balance (deficit) - June 30, 2023			$ (271,677)	

Custodial Funds

These funds are used to report resources held by the City in a purely custodial capacity. The custodial funds maintained by the City include the following:

Swim Team

This fund is used to account for the financial transactions of the Winters Swim Team.

Festival De La

This fund is used to account for the Hispanic Advisory Committee expenditures for the Festival held each September.

PCH HOA

This fund is used to record Home Owner's Association contributions for Putah Creek Hamlet for the purpose of monitoring compliance with appropriate Covenants, Conditions & Restrictions for the development.

Youth Services

This fund is used to report donations associated with youth services such as the bicycle rodeo events created in partnership with Waggoner Elementary School and Shirley Rominger Intermediate School.

PD Cancer

This fund is used to record donations for cancer research and revenue received through sales of pink patches for the purpose of fund raising for cancer research. Funds are sent to UC Davis Cancer Research Center annually.

Elderberry

This fund is used to report activity related to habitat mitigation requirements associated with the Valley Elderberry Longhorn Beetle.

Quilt Festival

The fund is used to report activity related to the quilt festival.

CITY OF WINTERS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
JUNE 30, 2023

	Swim Team	Festival De La	PCH HOA	Youth Services
ASSETS				
Cash and investments	$ 128,423	$ 1,852	$ 16,736	$ 1,324
Receivables:				
Interest	726	274	131	9
Total Assets	129,149	2,126	16,867	1,333
LIABILITIES				
Accounts payable	1,937	-	-	-
Total Liabilities	1,937	-	-	-
NET POSITION				
Net position restricted for individuals, organizations, and other governments	127,212	2,126	16,867	1,333
Total Net Position	$ 127,212	$ 2,126	$ 16,867	$ 1,333

CITY OF WINTERS
COMBINING STATEMENT OF FIDUCIARY NET POSITION (CONTINUED)
CUSTODIAL FUNDS
JUNE 30, 2023

	PD Cancer	Elderberry	Quilt Festival	Total
ASSETS				
Cash and investments	$ 240	$ 344,784	$ 1	$ 493,360
Receivables:				
Interest	-	-	-	1,140
Total Assets	240	344,784	1	494,500
LIABILITIES				
Accounts payable	-	-	-	1,937
Total Liabilities	-	-	-	1,937
NET POSITION				
Net position restricted for individuals, organizations, and other governments	240	344,784	1	492,563
Total Net Position	$ 240	$ 344,784	$ 1	$ 492,563

CITY OF WINTERS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE YEAR ENDED JUNE 30, 2023

	Swim Team	Festival De La	PCH HOA	Youth Services
ADDITIONS				
Program fees	$ 22,167	$ -	$ -	$ -
Interest income (loss)	2,132	805	385	27
Other revenues	-	-	-	160
Total Additions	24,299	805	385	187
DEDUCTIONS				
Program expenses	1,937	-	-	640
Total Deductions	1,937	-	-	640
Change in fiduciary net position	22,362	805	385	(453)
Fiduciary Net Position - Beginning	104,850	1,321	16,482	1,786
Fiduciary Net Position - Ending	$ 127,212	$ 2,126	$ 16,867	$ 1,333

CITY OF WINTERS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2023

	PD Cancer	Elderberry	Quilt Festival	Total
ADDITIONS				
Program fees	$ -	$ -	$ -	$ 22,167
Interest income (loss)	-	28,294	-	31,643
Other revenues	110	-	-	270
Total Additions	110	28,294	-	54,080
DEDUCTIONS				
Program expenses	-	3,287	-	5,864
Total Deductions	-	3,287	-	5,864
Change in fiduciary net position	110	25,007	-	48,216
Fiduciary Net Position - Beginning	130	319,777	1	444,347
Fiduciary Net Position - Ending	$ 240	$ 344,784	$ 1	$ 492,563

STATISTICAL SECTION

STATISTICAL SECTION

This part of the City's annual comprehensive 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.

Contents	Page
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.	126 - 130
Revenue Capacity These schedules contain information to help the reader assess the City's most significant local revenue source, property taxes.	131 - 136
Debt Capacity These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.	137 - 140
Economic and Demographic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place and to help make comparisons over time and with other governments.	141
Operating Information These schedules contain service and infrastructure data to help the reader understand how the City's financial information relates to the services the City provides and the activities it performs.	142 - 144

Source: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.

CITY OF WINTERS, CALIFORNIA

NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(accrual basis of accounting)

	Fiscal Year Ended June 30,									
	2014	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**
GOVERNMENTAL ACTIVITIES:										
Net investment in capital assets	$ 22,986,473	$ 23,023,985	$ 24,140,799	$ 24,511,108	$ 29,146,309	$ 29,348,621	$ 30,235,484	$ 34,132,032	$ 33,545,578	$ 33,348,724
Restricted	10,242,135	10,482,229	10,487,827	10,783,609	10,290,547	10,806,335	11,615,100	15,654,708	11,013,145	9,962,906
Unrestricted	1,474,403	(2,174,759)	(1,509,642)	(623,568)	(2,949,517)	(3,487,903)	(4,399,448)	(6,149,112)	5,525,924	5,871,223
TOTAL GOVERNMENTAL ACTIVITIES	34,703,011	31,331,455	33,118,984	34,671,149	36,487,339	36,667,053	37,451,136	43,637,628	50,084,647	49,182,853
BUSINESS-TYPE ACTIVITIES:										
Net investment in capital assets	1,163,652	1,260,835	1,269,915	1,585,241	3,419,082	4,458,943	5,584,606	8,647,030	9,144,990	9,285,855
Restricted	544,210	544,210	544,305	544,565	548,142	-	-	-	-	-
Unrestricted	4,244,115	1,989,072	1,826,201	1,500,903	1,051,538	1,050,615	804,179	1,273,665	1,290,351	3,865,481
TOTAL BUSINESS-TYPE ACTIVITIES	5,951,977	3,794,117	3,640,421	3,630,709	5,018,762	5,509,558	6,388,785	9,920,695	10,435,341	13,151,336
PRIMARY GOVERNMENT:										
Net investment in capital assets	24,150,125	24,284,820	25,410,714	26,096,349	32,565,391	33,807,564	35,820,090	42,779,062	42,690,568	42,634,579
Restricted	10,786,345	11,026,439	11,032,132	11,328,174	10,838,689	10,806,335	11,615,100	15,654,708	11,013,145	9,962,906
Unrestricted	5,718,518	(185,687)	316,559	877,335	(1,897,979)	(2,437,288)	(3,595,269)	(4,875,447)	6,816,275	9,736,704
TOTAL PRIMARY GOVERNMENT	$ 40,654,988	$ 35,125,572	$ 36,759,405	$ 38,301,858	$ 41,506,101	$ 42,176,611	$ 43,839,921	$ 53,558,323	$ 60,519,988	$ 62,334,189

CITY OF WINTERS, CALIFORNIA

CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(accrual basis of accounting)

	Fiscal Year Ended June 30,									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2022
EXPENSES:										
GOVERNMENTAL ACTIVITIES:										
General government	$ 345,978	$ 307,778	$ 291,214	$ 93,825	$ 397,021	$ 681,703	$ 597,606	$ 718,259	$ 180,732	$ 666,290
Public safety	2,979,999	3,837,172	3,748,055	3,913,486	4,396,753	4,848,350	5,111,677	5,147,988	4,352,419	5,753,913
Public works	218,488	282,417	309,620	352,619	369,210	331,006	255,052	447,343	210,955	217,828
Community development	418,479	556,024	1,197,114	547,753	910,666	1,284,604	3,869,643	574,279	979,059	775,055
Parks and recreation	747,457	805,051	1,046,138	768,571	1,021,930	1,031,087	1,036,327	1,041,547	1,225,873	1,475,618
Streets and highways	602,267	571,864	462,532	720,719	652,463	579,252	799,949	539,767	1,288,219	1,260,742
TOTAL GOVERNMENTAL ACTIVITIES	5,312,668	6,360,306	7,054,673	6,396,973	7,748,043	8,756,002	11,670,254	8,469,183	8,237,257	10,149,446
BUSINESS-TYPE ACTIVITIES:										
Water	1,303,791	1,396,231	1,539,702	1,308,996	1,503,701	1,472,264	1,526,010	1,644,920	1,813,458	1,787,588
Sewer	1,590,022	1,818,137	1,776,270	1,807,044	1,826,345	2,028,869	2,004,246	1,875,467	2,251,609	2,335,188
TOTAL BUSINESS ACTIVITIES	2,893,813	3,214,368	3,315,972	3,116,040	3,330,046	3,501,133	3,530,256	3,520,387	4,065,067	4,122,776
TOTAL PRIMARY GOVERNMENT EXPENSES	8,206,481	9,574,674	10,370,645	9,513,013	11,078,089	12,257,135	15,200,510	11,989,570	12,302,324	14,272,222
PROGRAM REVENUES:										
GOVERNMENTAL ACTIVITIES:										
Charges for services										
General government	225	37,666	117,605	170,276	289,786	393,716	449,570	556,897	607,911	355,859
Public safety	241,261	357,901	351,293	364,850	299,947	416,911	635,652	642,993	33,189	626,970
Public works	29,524	194,625	290,832	233,923	130,124	251,804	799,050	649,440	219,099	604,553
Community development	227,626	311,573	641,783	475,060	500,708	1,150,229	927,968	1,113,845	208,488	218,522
Cultural and recreation	88,265	101,193	85,983	106,942	111,932	145,150	81,846	74,899	61,236	71,822
Operating contributions and grants	536,549	762,334	536,783	1,037,512	895,232	920,227	3,050,028	1,334,052	2,228,282	2,411,357
Capital contributions and grants	1,841,968	1,593,554	2,894,354	2,013,324	4,500,272	1,597,544	2,258,078	5,720,843	1,693,347	140,081
TOTAL GOVERNMENTAL ACTIVITIES	2,965,418	3,358,846	4,918,633	4,401,887	6,728,001	4,875,581	8,202,192	10,092,969	5,051,552	4,429,164
BUSINESS-TYPE ACTIVITIES:										
Charges for services										
Water	1,304,238	1,243,216	1,353,065	1,405,104	1,493,316	1,538,921	1,709,808	1,851,977	1,805,302	1,820,691
Sewer	1,671,494	1,715,312	1,641,715	1,655,159	1,709,863	1,870,526	1,919,113	2,007,504	2,101,924	2,195,689
Capital contributions and grants	-	-	161,181	38,514	1,662,527	560,000	760,000	3,188,319	-	597,068
TOTAL BUSINESS-TYPE ACTIVITIES	2,975,732	2,958,528	3,155,961	3,098,777	4,865,706	3,969,447	4,388,921	7,047,800	3,907,226	4,613,448
TOTAL PRIMARY GOVERNMENT REVENUES	$ 5,941,150	$ 6,317,374	$ 8,074,594	$ 7,500,664	$ 11,593,707	$ 8,845,028	$ 12,591,113	$ 17,140,769	$ 8,958,778	$ 9,042,612
NET (EXPENSE) REVENUES:										
Governmental activities	$ (2,347,250)	$(3,001,460)	$(2,136,040)	$(1,995,086)	$ (1,020,042)	$(3,880,421)	$ (3,468,062)	$ 1,623,786	$(3,185,705)	$(5,720,282)
Business-type activities	81,919	(255,840)	(160,011)	(17,263)	1,535,660	468,314	858,665	3,527,413	(157,841)	490,672
TOTAL PRIMARY GOVERNMENT NET EXPENSES	$ (2,265,331)	$(3,257,300)	$(2,296,051)	$(2,012,349)	$ 515,618	$(3,412,107)	$ (2,609,397)	$ 5,151,199	$(3,343,546)	$(5,229,610)
	continued	continued	continued	continued	continued	continued	continued	continued	continued	continued

CITY OF WINTERS, CALIFORNIA

CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(accrual basis of accounting)

	Fiscal Year Ended June 30,									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2022
GENERAL REVENUES AND OTHER CHANGES IN NET POSITION:										
GOVERNMENTAL ACTIVITIES:										
Taxes										
Property taxes	1,232,688	1,464,684	1,375,248	1,346,013	1,495,045	1,575,369	1,733,357	1,913,064	2,364,993	3,026,960
Sales and use taxes	460,165	462,807	530,365	598,426	648,124	759,199	689,376	698,073	876,936	926,226
Franchise fees	239,385	231,993	254,705	210,984	321,811	313,102	302,034	367,923	395,325	425,061
Other taxes	990,428	1,006,988	959,435	1,067,894	1,051,981	1,088,070	1,206,045	1,350,819	1,420,032	1,488,324
Motor vehicle in-lieu	3,011	2,909	2,806	-	-	-	-	-	-	-
Investment income	41,155	56,761	56,915	56,280	99,229	154,377	164,216	98,340	113,355	216,458
Rents and leases	-								70,726	73,732
Other revenues	230,592	166,167	744,095	267,654	188,745	170,018	157,117	134,487	772,032	816,870
Transfers	208,535	(904,559)	-	-	-	-	-	-	(664,369)	(2,155,595)
TOTAL GOVERNMENTAL ACTIVITIES	3,405,959	2,487,750	3,923,569	3,547,251	3,804,935	4,060,135	4,252,145	4,562,706	5,349,030	4,818,036
BUSINESS-TYPE ACTIVITIES:										
Investment income	2,590	2,539	6,315	7,551	17,455	22,482	20,562	4,497	2,921	68,237
Other revenues	-	-	-	-	-	-	-	-	5,197	1,491
Transfers	(208,535)	(1,690,343)	-	-	-	-	-	-	664,369	2,155,595
TOTAL BUSINESS-TYPE ACTIVITIES	(205,945)	(1,687,804)	6,315	7,551	17,455	22,482	20,562	4,497	672,487	2,225,323
TOTAL PRIMARY GOVERNMENT REVENUES	$ 3,200,014	$ 799,946	$ 3,929,884	$ 3,554,802	$ 3,822,390	$ 4,082,617	$ 4,272,707	$ 4,567,203	$ 6,021,517	$ 7,043,359
CHANGES IN NET POSITION:										
Governmental activities	1,058,708	(513,710)	1,787,529	1,552,165	2,784,893	179,714	784,083	6,186,492	2,163,325	(902,246)
Business type activities	(124,026)	(1,943,644)	(153,696)	(9,712)	1,553,115	490,796	879,227	3,531,910	514,646	2,715,995
Prior Period Adjustments	10,899,592	(3,072,062)	-	-	(1,133,765)	-	-	-	-	452
TOTAL PRIMARY GOVERNMENT	$11,834,274	$(5,529,416)	$ 1,633,833	$ 1,542,453	$ 3,204,243	$ 670,510	$ 1,663,310	$ 9,718,402	$ 2,677,971	$ 1,814,201

CITY OF WINTERS, CALIFORNIA

FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN YEARS
(modified accrual basis of accounting)

	Fiscal Year Ended June 30,									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
GENERAL FUND:										
Nonspendable	1,238,282	947,821	552,224	555,128	457,821	457,821	283,483	114,572	-	20,965
Restricted			2,147	-	-	-	-	-	-	-
Unassigned	1,208,759	1,415,193	1,513,508	1,015,384	912,045	683,475	493,210	1,142,222	1,640,543	3,119,071
TOTAL GENERAL FUND	$ 2,447,041	$ 2,363,014	$ 2,067,879	$ 1,570,512	$ 1,369,866	$ 1,141,296	$ 776,693	$ 1,256,794	$ 1,640,543	$ 3,140,036
ALL OTHER GOVERNMENTAL FUNDS:										
Nonspendable	-	-	-	-	-	-	-	-	125,000	127,382
Restricted	5,645,329	9,783,470	10,801,086	11,903,013	10,565,528	10,962,600	11,633,745	13,832,858	11,017,310	10,012,872
Committed	1,082,425	1,086,994	-	127,476	135,709	142,775	154,965	148,400	124,558	125,720
Assigned	56,277	56,423	-	-	-	-	-	-	-	-
Unassigned	(693,713)	(1,114,996)	(313,259)	(517,546)	(347,419)	(155,211)	(2,315,112)	(143,763)	(471,656)	(453,367)
TOTAL ALL OTHER GOVERNMENTAL FUNDS	$ 6,090,318	$ 9,811,891	$ 10,487,827	$ 11,512,943	$ 10,353,818	$ 10,950,164	$ 9,473,598	$ 13,837,495	$ 10,795,212	$ 9,812,607

CITY OF WINTERS, CALIFORNIA

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)

	Fiscal Year Ended June 30,									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
REVENUES:										
Taxes	$3,372,065	$ 3,594,938	$ 3,499,246	$ 3,600,908	$ 3,957,768	$ 4,264,644	$ 4,486,008	$ 4,886,769	$ 5,647,680	$ 6,841,344
Fines and forfeitures	163,605	10,878	17,950	17,002	17,879	11,758	13,081	6,438	17,034	21,796
Licenses, fees, and permits	5,919	386,492	1,737,689	1,649,162	694,118	1,309,461	2,599,730	2,645,843	1,986,644	1,619,351
Program income	60,450	-	-	-	-	-	-	-	-	-
Use of money and property	108,016	132,376	127,918	163,820	193,267	257,118	249,800	226,782	184,081	274,852
Intergovernmental	1,946,989	1,719,812	2,529,640	1,605,429	2,559,161	1,067,906	1,333,220	3,762,514	1,313,380	1,777,851
Charges for services	414,884	504,848	429,630	429,004	477,320	816,423	803,092	759,265	425,266	762,053
Other revenues	190,015	262,300	400,483	248,002	56,048	508,406	114,946	210,595	820,339	927,971
TOTAL REVENUES	6,261,943	6,611,644	8,742,556	7,713,327	7,955,561	8,235,716	9,599,877	12,498,206	10,394,424	12,225,218
EXPENDITURES:										
Current:										
General government	339,250	310,228	508,364	169,647	240,647	313,667	326,275	530,795	367,700	450,279
Public safety	2,819,242	3,013,415	3,616,662	3,848,987	3,913,817	4,472,511	4,605,046	4,654,782	4,781,311	5,291,804
Public works	207,625	271,554	289,722	323,737	340,329	286,693	229,296	410,092	271,780	167,577
Community development	395,440	532,985	1,162,086	526,192	889,401	1,263,338	3,960,817	674,602	977,919	730,895
Parks and recreation	599,450	657,043	889,226	1,372,338	856,296	845,603	847,752	879,472	1,066,525	1,259,015
Streets and highways	309,317	148,845	1,262,582	520,378	1,190,683	179,175	458,563	138,397	837,097	804,420
Capital outlay	1,582,280	1,511,512	929,625	424,299	1,884,159	506,953	1,013,297	366,068	404,753	847,491
TOTAL EXPENDITURES	6,252,604	6,445,582	8,658,267	7,185,578	9,315,332	7,867,940	11,441,046	7,654,208	8,707,085	9,551,481
EXCESS (DEFICENCY) OF REVENUES OVER EXPENDITURES	9,339	166,062	84,289	527,749	(1,359,771)	367,776	(1,841,169)	4,843,998	1,687,339	2,673,737
OTHER FINANCING SOURCES (USES):										
Transfers in	611,111	332,953	98,244	267,376	267,716	567,932	294,999	391,749	229,632	397,272
Transfers out	(402,576)	(1,237,512)	(98,244)	(267,376)	(267,716)	(567,932)	(294,999)	(391,749)	(894,001)	(2,554,121)
Gain on Sale of Land Held for Resale	-	-	296,512	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES	208,535	(904,559)	296,512	-	-	-	-	-	(664,369)	(2,156,849)
NET CHANGE IN FUND BALANCES BEFORE EXTRAORDINARY ITEM	$ 217,874	$ (738,497)	$ 380,801	$ 527,749	$ (1,359,771)	$ 367,776	$ (1,841,169)	$ 4,843,998	$ 1,022,970	$ 516,888
Prior Period Adjustments	(121,164)	4,376,044	-	-	-	-	-	-	(3,681,504)	-
NET CHANGES IN FUND BALANCE	$ 96,710	$ 3,637,547	$ 380,801	$ 527,749	$ (1,359,771)	$ 367,776	$ (1,841,169)	$ 4,843,998	$ (2,658,534)	$ 516,888
DEBT SERVICE AS A PERCENTAGE OF NONCAPITAL EXPENDITURES	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

CITY OF WINTERS, CALIFORNIA

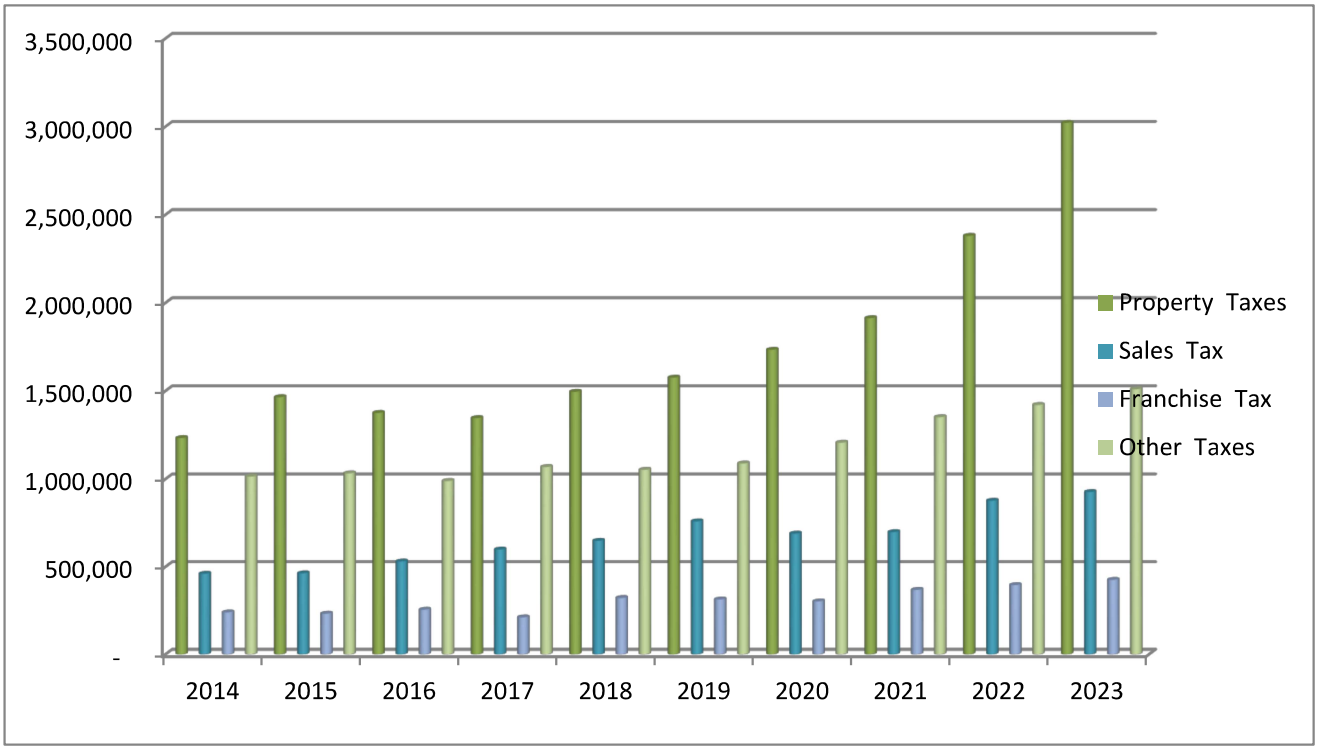
GOVERNMENTAL ACTIVITIES TAX REVENUES BY SOURCE
LAST TEN FISCAL YEARS
(accrual basis of accounting)

Year Ended June 30,	Property Taxes	Sales Tax	Franchise Tax	Other Taxes	Total
2014	1,232,688	460,165	239,385	993,439	2,925,677
2015	1,464,684	462,807	231,993	1,009,897	3,169,381
2016	1,375,248	530,365	254,705	962,241	3,122,559
2017	1,346,013	598,426	210,984	1,067,894	3,223,317
2018	1,495,045	648,124	321,811	1,051,981	3,516,961
2019	1,575,369	759,199	313,102	1,088,070	3,735,740
2020	1,733,357	689,376	302,034	1,206,045	3,930,812
2021	1,913,064	698,073	367,923	1,350,819	4,329,879
2022	2,380,000	876,936	395,325	1,420,032	5,072,293
2023	3,021,315	926,226	425,061	1,509,324	5,881,926

CITY OF WINTERS, CALIFORNIA

GENERAL FUND TAX REVENUES BY SOURCE
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)

Year Ended June 30,	Property Taxes	Sales Tax	Franchise Tax	Other Taxes	Total
2014	1,232,688	460,165	239,385	1,013,778	2,946,016
2015	1,464,684	462,807	231,993	1,032,112	3,191,596
2016	1,375,248	530,365	254,705	988,621	3,148,939
2017	1,346,013	598,426	210,984	1,067,894	3,223,317
2018	1,495,045	648,124	321,811	1,051,981	3,516,961
2019	1,575,369	759,199	313,102	1,088,070	3,735,740
2020	1,733,357	689,376	302,034	1,206,045	3,930,812
2021	1,913,064	698,073	367,923	1,350,819	4,329,879
2022	2,380,000	876,936	395,325	1,420,032	5,072,293
2023	3,021,315	926,226	425,061	1,509,324	5,881,926



CITY OF WINTERS, CALIFORNIA

ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS

Year Ended June 30,	City				Successor Agency/Community Development Agency			Total Direct Tax Rate
	Secured	Unsecured	Utility	Taxable Assessed Value	Secured	Unsecured	Taxable Assessed Value	
2014	193,927,648	2,300,469	3,500	196,231,617	220,277,577	19,614,992	239,892,569	0.26070%
2015	200,778,236	1,403,589	3,500	202,185,325	241,609,417	18,602,931	260,212,348	0.26380%
2016	209,485,271	1,688,283	3,500	211,177,054	259,133,414	16,360,714	275,494,128	0.23402%
2017	219,062,742	1,217,403	3,500	220,283,645	276,546,579	14,748,913	291,295,492	0.23519%
2018	208,341,812	1,141,158	4,200	209,487,170	334,886,295	14,437,662	349,323,957	0.23755%
2019	248,560,630	1,202,682	4,200	249,767,512	330,740,520	15,079,497	345,820,017	0.23537%
2020	279,567,212	1,365,700	4,200	280,937,112	364,208,538	14,881,513	379,090,051	0.23506%
2021	301,740,060	7,594,555	4,200	309,338,815	395,239,617	9,348,384	404,588,001	0.23291%
2022	390,674,231	5,431,440	9,100	396,114,771	422,689,706	12,162,218	434,851,924	0.22877%
2023	467,404,444	6,598,030	9,100	474,011,574	416,268,815	11,621,011	427,889,826	0.24207%

NOTE:

In 1978 the voters of the State of California passed Proposition 13 which limited property taxes to a total maximum rat 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 a the time that it is hold 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 show 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.

Total Direct Rate is the weighted average of all individual direct rates applied by the City. Beginning 2013/2014 the Total Direct Rate no longer includes revenue generated from the former redevelopment tax rate areas.

Source: Yolo County Assessosr**,** HDL Coren and Cone

CITY OF WINTERS, CALIFORNIA

DIRECT AND OVERLAPPING PROPERTY TAX RATES
(RATE PER $100 OF ASSESSED VALUE)
LAST TEN FISCAL YEARS

	Fiscal Year Ended June 30,									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Basic Levy	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
Solano Communit College	0.03955	0.03672	0.03492	0.03504	0.02442	0.03889	0.03204	0.03164	0.03313	0.026214
Winters Joint USD	0.04600	0.09800	0.09600	0.09200	0.14800	0.14300	0.16000	0.13550	0.19100	0.190000
Total Direct and Overlapping Tax Rates	1.08555	1.13472	1.13092	1.12704	1.17242	1.18189	1.19204	1.16714	1.22413	1.21621
City's Share of 1% Levy Per Prop 13	0.24389	0.24475	0.23882	0.23969	0.24033	0.24042	0.24107	0.24167	0.24620	0.24207
Voter Approved City Debt	-	-	-	-	-	-	-	-	-	-
Total Direct Rate	0.26070	0.26380	0.23402	0.23519	0.23755	0.23537	0.23506	0.23291	0.22877	0.2157

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.

Total Direct Rate is the weighted average of all individual direct rates applied by the City. Beginning 2013/2014 the Total Direct Rate no longer includes revenue generated from the former redevelopment tax rate areas.

Source: HdL Coren and Cone

CITY OF WINTERS, CALIFORNIA

TOP TEN PROPERTY TAX PAYERS
CURRENT YEAR AND TEN YEARS AGO

	Fiscal Year Ended June 30, 2023			Fiscal Year Ended June 30, 2013		
Taxpayer	Taxable Assessed Value	Rank	Percent of Total City Taxable Assessed Value	Taxable Assessed Value	Rank	Percent of Total City Taxable Assessed Value
Hotel Winters LLC	21,869,874	1	2.42%			
Meritage Homes of California Inc	15,646,510	2	1.73%			
Mariani Nut Company	14,851,206	3	1.65%	5,920,706	2	1.36%
Pavestone LLC	9,086,419	4	1.01%	4,587,482	4	1.05%
Bellevue North 250 LLC	7,526,511	5	0.83%	-		
Winters Hospitality LLC	6,640,469	6	0.74%			
Joseph E and Karen M Ogando	3,519,130	7	0.39%			
Yolo Federal Credit Union	3,167,409	8	0.35%			
Solomon Family Trust	2,880,480	9	0.32%			
Winters Gateway Inc	2,445,111	10	0.27%			
Central Valley Coalition for Affordable Housing				19,027,938	1	4.36%
GBH-Winters Highlands LLC ETAL				4,688,495	3	1.08%
Bruhn Orchards Housing LLP				3,819,321	5	0.88%
Roman Catholic Bishop of Sacramento				3,713,687	6	0.85%
Winters Investors LLC				3,244,838	7	0.74%
Winters Almondwood LP				2,606,500	8	0.60%
Ogando, Joseph E and Karen M Trust				2,301,371	9	0.53%
Winters Apartments				2,263,902	10	0.52%
Top Ten Total	$ 87,633,119		9.71%	$ 52,174,240		11.97%
City Total	$ 901,901,400			$ 436,124,186		

The amounts shown above include assessed value data for both the City and the Community Development Agency.

Source: Hdl, Coren and Cone

CITY OF WINTERS, CALIFORNIA

PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN 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
2013	2,398,689	1,847,660	77%	1,847,660	77%
2014	2,488,437	1,839,222	74%	1,839,222	74%
2015	2,642,325	1,753,192	66%	1,753,192	66%
2016	2,752,174	1,667,479	61%	1,667,479	61%
2017	2,897,482	1,954,438	67%	1,954,438	67%
2018	3,168,571	2,005,286	63%	2,005,286	63%
2019	3,377,636	2,134,173	63%	2,134,173	63%
2020	3,558,753	3,008,800	85%	3,008,800	85%
2021	4,312,907	3,171,798	74%	3,171,798	74%
2022	4,587,416	3,203,186	70%	3,203,186	70%
2023	4,870,593	3,563,294	73%	3,563,294	73%

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 Devleopment Agency that were passed-through to to other agencies prior to the dissolution of the Community Development Agency in fiscal year 2012/2013. It does not include the amount passed through to other agencies after the 2012/2013 Fiscal Year.

SOURCE: Yolo County Auditor Controller's Office
HDL Coren and Cone

CITY OF WINTERS, CALIFORNIA

RATIO OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS

	Business Type Activities					
Fiscal year ended June 30,	Sewer Bonds	Water Bonds	Total Business-type Activities	Total Primary Govern-ment	Percentage of Estimated Actual Taxble Value of Property①	Debt per Capita②
2014	4,195,000	3,555,000	7,750,000	7,750,000	1.78%	1,110.47
2015	4,090,000	3,465,000	7,555,000	7,555,000	1.63%	1,083.93
2016	3,980,000	3,370,000	7,350,000	7,350,000	1.51%	1,018.85
2017	3,865,000	3,275,000	7,140,000	7,140,000	1.40%	984.15
2018	3,745,000	3,175,000	6,920,000	6,920,000	1.24%	948.99
2019	3,515,000	2,980,000	6,495,000	6,495,000	1.09%	875.69
2020	3,460,000	2,935,000	6,395,000	6,395,000	1.02%	878.55
2021	3,385,000	2,875,000	6,260,000	6,260,000	0.88%	821.74
2022	3,310,000	2,810,000	6,120,000	6,120,000	0.76%	819.94
2023	3,235,000	2,745,000	5,980,000	5,980,000	0.66%	793.10

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 112 for property tax value data

② Population Data can be found in the Schedule of Demographic and Economic Statistics on Page 123

CITY OF WINTERS, CALIFORNIA

OVERLAPPING DEBT
AS OF JUNE 30, 2023

City Assessed Valuation $ 901,901,400

	Percentage Applicable ①	Outstanding Debt at June 30, 2023	Estimated Share of Overlapping Debt
OVERLAPPING TAX AND ASSESSMENT DEBT:			
Solano County Community College District	1.208%	$ 6,579,753	$ 79,483
Winters Joint Unified School District	54.072%	44,909,209	24,283,307
TOTAL OVERLAPPING TAX AND ASSESSMENT DEBT		$ 51,488,962	24,362,791
DIRECT AND OVERLAPPING GENERAL FUND DEBT:			
Yolo County General Fund Obligations	2.350%	$ 56,678,671	1,331,949
Yolo County Office of Education Certificates of Participation	2.350%	4,775,000	112,213
Winters Joint Unified School District Certificates of Participation	54.072%	2,564,013	1,386,413
TOTAL OVERLAPPING GENERAL FUND DEBT		64,017,684	2,830,574
OVERLAPPING TAX INCREMENT DEBT (Successor Agency)	100.00%	12,170,000	12,170,000
TOTAL DIRECT DEBT			-
TOTAL OVERLAPPING DEBT			$ 39,363,365
COMBINED TOTAL DEBT			$ 39,363,365

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 overlappping debt applicable to the city is estmated using taxable assessed property value. Applicaple percentages were estimated by determining the portion of the overlapping district's assessed value that is wihin the boundaries of the city devided by the city's total taxable assessed value

② Excludes tax and revenue anticipation notes, revenue, mortagage revenue and tax allocation bonds and non-bonded capital lease obligations.

Ratios to 2021-22 Assessed Valuation:

Direct Debt ($0)….	0.00%
Total Overlapping Tax and Assessment Debt….	2.70%
Combined Total Debt….	4.36%

Ratios to Redevelopment Sucessor Agency Incremental Valuation ($371,921,803)

Total Overlapping Tax Increment Debt….	3.27%

SOURCE:

California Municipal Statistics, Inc.
Yolo County Financial Statements

CITY OF WINTERS, CALIFORNIA

LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS

	Fiscal Year Ended June 30,									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Assessed valuation	$414,205,225	$ 462,397,673	$ 486,671,181	$ 495,609,321	$ 543,228,107	$ 579,301,150	$ 643,775,750	$ 713,926,816	$ 805,631,058	$ 901,901,400
Debt limit percentage	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%
DEBT LIMIT	62,130,784	69,359,651	73,000,677	74,341,398	81,484,216	86,895,173	96,566,363	107,089,022	120,844,659	135,285,210
Total debt applicable to limit General Obligation Bonds	-	-	-	-	-	-	-	-	-	-
LEGAL DEBT MARGIN	$ 62,130,784	$ 69,359,651	$ 73,000,677	$ 74,341,398	$ 81,484,216	$ 86,895,173	$ 96,566,363	$ 107,089,022	$ 120,844,659	$ 135,285,210
Total debt applicable to limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

CITY OF WINTERS, CALIFORNIA

PLEDGED REVENUE COVERAGE
LAST TEN FISCAL YEARS

Fiscal year ended June 30,	Tax Allocation Bonds			
		Debt Service		
	Tax Increment	Principal	Interest	Coverage
2013	1,097,497	500,000	775,521	0.86
2014	1,181,485	515,000	693,807	0.98
2015	1,661,098	275,000	682,957	1.73
2016	2,173,170	285,000	960,442	1.74
2017	1,190,696	270,000	891,365	1.03
2018	1,143,190	220,000	823,904	1.10
2019	1,230,649	320,000	507,484	1.49
2020	1,275,443	340,000	529,924	1.47
2021	1,258,734	365,000	478,782	1.49
2022	1,353,048	400,000	304,615	1.92
2023	1,378,053	435,000	437,615	1.58

Source: Original 2017 Refunding docs - exhibit A Tax Increment Projections dated 3/15/2017

CITY OF WINTERS, CALIFORNIA

DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN CALENDAR YEARS

Calendar Year	Population ①	Per Capita Personal Income	Unemploy-ment Rate ③	Median Age	% of Population 25+ with High School Degree	% of Population 25+ with Bachelor Degree
2014	6,979	26,333	9.40%	34.7	80.6%	23.2%
2015	6,970	26,491	6.90%	39.2	81.2%	24.2%
2016	7,214	26,543	5.70%	38.7	82.3%	27.0%
2017	7,255	27,488	5.20%	38.3	78.3%	24.3%
2018	7,292	28,260	6.80%	38.2	76.5%	25.0%
2019	7,417	29,868	5.20%	37.3	80.3%	23.3%
2020	7,279	33,930	4.30%	37.6	81.7%	2.41%
2021	7,618	35,124	7.70%	36.1	79.8%	21.2%
2022	7,464	41,051	6.40%	37.3	85.4%	22.8%
2023	7,540	51,244	4.80%	37.9	88.7%	28.8%

NOTE: Source: HdL Coren and Cone (2019-2020)
Population Source: California State Department of Finance
2000-2009 Per Capita Personal Income Source: ESRI Demographic Estimates are based on the last avilable Census Projections are developed by incorporating all of the prior census data released to date. Demographic Data is totaled from Census Block Groups that overlap the City's boundaries
2010 and later Income, Age and Education Data-US Census Bureau, most recent American Comm

CITY OF WINTERS, CALIFORNIA

FULL-TIME AND PART-TIME CITY EMPLOYEES BY FUNCTION
LAST TEN FISCAL YEARS

Function	Fiscal Year Ended June 30, 2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Community Development	1.00	1.50	2.00	2.70	2.00	2.75	2.20	2.20	2.25	1.50
Finance	3.00	3.00	3.00	3.33	3.33	3.25	3.00	4.00	5.40	4.88
General Government	5.00	6.00	6.00	5.69	5.69	4.00	3.50	2.50	2.50	3.06
Police	10.00	13.00	13.00	13.44	13.44	13.48	12.48	11.48	14.00	14.00
Fire Department	3.50	3.00	3.00	7.00	7.00	7.00	8.00	8.00	5.00	8.69
Public Works	8.00	13.00	14.00	13.48	13.48	13.48	12.48	12.48	10.00	11.30
Recreation	9.85	9.85	9.85	9.85	9.85	9.85	7.92	7.42	15.60	8.62
TOTAL	40.35	49.35	50.85	55.49	54.79	53.81	49.58	48.08	54.75	52.05

SOURCE: Payality P/R Register 6/28/23 - volunteers excluded

CITY OF WINTERS, CALIFORNIA

OPERATING INDICATORS BY FUNCTION
LAST TEN FISCAL YEARS

	Fiscal Year Ended June 30,									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Police:										
Traffic Citations	$ 5,104	$ 10,729	$ 17,925	$ 16,507	$ 16,504	$ 11,428	$ 7,983	$ 5,960	$ 11,333	$ 13,666
Parking Citations	$ 765	$ 148	$ 380	$ 495	$ 1,375	$ 330	$ 5,098	$ 478	$ 3,838	$ 4,205
Water										
New Connections	1	1	41	37	10	10	94	49	87	75
Average Daily Consumption	1.12 mgd	1.05 mgd	.817 mgd	.837mgd	.941 mgd	.898 mgd	0.994 mgd	0.994 mgd	1.26 mgd	.981 mgd
Sewer										
New Connections	1	1	41	37	10	10	94	49	87	74
Average Daily Sewage Treatement	.641 mgd	.533 mgd	.438 mgd	.502 mgd	0.456 mgd	0.456 mgd	0.6535 mgd	0.6264 mgd	0.599 mgd	0.522 mgd

SOURCE: City of Winters, California

CITY OF WINTERS, CALIFORNIA

CAPITAL ASSET STATISTICS BY FUNCTION
LAST TEN FISCAL YEARS

	Fiscal Year Ended June 30,									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
POLICE:										
Stations	1	1	1	1	1	1	1	1	1	1
FIRE										
Stations	1	1	1	1	1	1	1	1	1	1
PUBLIC WORKS:										
Streets (lane miles)	22	22	22	22	23.5	25.5	25.5	25.5	27	27
Traffic Signals	3	3	3	3	4	4	4	4	4	4
PARKS AND RECREATION:										
Parks	6	7	7	7	7	7	7	7	10	10
Park acreage	7.2	11.9	11.9	11.9	16.64	16.64	16.64	16.64	24.87	24.87
Community Centers	1	1	1	1	1	1	1	1	1	1
WATER:										
Water Mains (miles)	20	20	20	20	22.2	24.15	24.15	24.15	32.3	32.3
Water Wells	6	6	6	6	6	6	6	6	6	5
Storage tanks (non-operational)	2	2	2	2	2	2	2	2	2	2
WASTEWATER:										
Sewer Lines (miles)	23	23	23	23	28.5	33.3	33.3	33.3	33.96	33.96
Pump Stations	2	2	2	2	5	5	6	6	6	6
Sewer Treatment Plant	1	1	1	1	1	1	1	1	1	1

SOURCE: City of Winters, California

CITY OF WINTERS
SINGLE AUDIT AND RELATED REPORTS
FOR THE YEAR ENDED
JUNE 30, 2023

MUN CPAs, LLP
1760 Creekside Oaks Drive, Suite 160
Sacramento, California 95833

CITY OF WINTERS
SINGLE AUDIT AND RELATED REPORTS
FOR THE YEAR ENDED JUNE 30, 2023

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the City Council
City of Winters, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the 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 year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated February 4, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2023-001 to be a material weakness.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2023-002 through 2023-005 to be significant deficiencies.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items 2023-006 through 2023-008.

City of Winters' Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the City's responses to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The City's responses were not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

RJUN CPAs, LLP

Sacramento, California
February 4, 2025

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the City Council
City of Winters, California

Report on Compliance for Each Major Federal Program

Opinion on each Major Federal Program

We have audited the City of Winters' (the City) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended June 30, 2023. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the compliance requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2023-006 through 2023-008. Our opinion on the major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on the City's responses to the noncompliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The City's responses were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Winters, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated February 4, 2025, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



Sacramento, California
February 4, 2025

CITY OF WINTERS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023

Federal Grantor/Pass-Through Grantor Program	Federal Assistance Listing Number	Pass-Through Entity Identifying Number/Grant Number	Federal Expenditures
U.S Department of Agriculture			
Passed through State of California Department of Education:			
Child and Adult Care Food Program	10.558	none identified	$ 28,257
Total U.S. Department of Agriculture			28,257
U.S Department of Housing and Urban Development			
Passed through State of California Department of Housing and Urban Development:			
COVID-19 Community Development Block Grants/Entitlement Grants	14.218	20-CDBG-CV2-3-00358	3,526
Community Development Block Grants/Entitlement Grants	14.218	Program Income	79,887
Community Development Block Grants/Entitlement Grants	14.218	Beginning Loan Balance	198,474
Total Community Development Block Grants/ Entitlement Grants			281,887
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	20-CDBG-12001	3,957
Home Investment Partnerships Program	14.239	Program Income	26,482
Home Investment Partnerships Program	14.239	Beginning Loan Balance	5,901,832
Total Home Investment Partnerships Program			5,928,314
Total U.S. Department of Housing and Urban Development			6,214,158
U.S Department of Transportation			
Passed Through State of California Department of Transportation:			
Highway Planning and Construction	20.205	STPL-5510 (031)	31,058
Passed Through State of California Office of Traffic Safety:			
State and Community Highway Safety	20.600	PT22108	7,812
State and Community Highway Safety	20.600	PT23201	13,407
Total State and Community Highway Safety			21,219
Passed Through State of California Department of Transportation:			
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	PT22108	3,864
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	PT23201	12,807
Total Minimum Penalties for Repeat Offenders for Driving While Intoxicated			16,671
Total U.S. Department of Transportation			68,948

CITY OF WINTERS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2023

Federal Grantor/Pass-Through Grantor Program	Federal Assistance Listing Number	Pass-Through Entity Identifying Number/Grant Number	Federal Expenditures
U.S Department of the Treasury			
Passed Through First 5 Yolo County:			
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	none identified	23,089
Passed Through State of California Department of Finance:			
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	none identified	313,540
Total U.S. Department of the Treasury			336,629
U.S Department of Education			
Passed Through State of California Department of Education:			
Twenty-First Century Learning Centers	84.287	none identified	151,613
Total U.S. Department of Education			151,613
Total Expenditures of Federal Awards			$ 6,799,605

CITY OF WINTERS
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023

NOTE 1: REPORTING ENTITY

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance programs of the City of Winters. The City of Winters reporting entity is defined in Note 1 of the City's Annual Comprehensive Financial Report. All federal awards received directly from federal agencies as well as federal awards passed through other government agencies are included on the schedule. When federal awards were received from a pass-through entity, the Schedule of Expenditures of Federal Awards shows, if available, the identifying number assigned by the pass-through entity.

NOTE 2: BASIS OF ACCOUNTING

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the City and is presented on accounting principles generally accepted in the United States of America. The information in this schedule is presented on the accrual basis of accounting and in accordance with requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

NOTE 3: RELATIONSHIP TO FINANCIAL STATEMENTS

The amounts reported in the accompanying Schedule of Expenditures of Federal Awards agree, in all material respects, to amounts reported within the City's basic financial statements. Federal award revenues are reported principally in the City's financial statements as intergovernmental revenues in the governmental funds.

NOTE 4: CLAIMS

The City of Winters has received federal grants for specific purposes that are subject to review and audit by the Federal Government pass-through entity. Although such audits could result in expenditure disallowance under grant terms, any required reimbursements are not expected to be material which have not already been recorded.

NOTE 5: LOANS OUTSTANDING

The programs listed below had the following aggregate federally funded loans outstanding at June 30, 2023:

Federal AL Number	Program Title	Amount Outstanding
14.218	Community Development Block Grants/Entitlement Grants	$ 171,888
14.239	Home Investment Partnerships Program	5,901,832
	Total Loans Outstanding	$ 6,073,720

NOTE 6: INDIRECT COSTS

The City elected not to use the 10% de minimis indirect cost rate, and did not charge indirect costs to federal grants during the year ended June 30, 2023.

CITY OF WINTERS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2023

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	Yes
Significant deficiency(ies) identified	Yes
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with section 200.516 of the Uniform Guidance	Yes
Identification of Major Programs: Home Investment Partnerships Program, AL 14.239	
Dollar threshold used to distinguish between type A and type B programs:	$750,000
Auditee qualified as low-risk auditee?	No

CITY OF WINTERS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
CURRENT YEAR FINDINGS
FOR THE YEAR ENDED JUNE 30, 2023

SECTION II: FINANCIAL STATEMENT FINDINGS

Findings relating to the financial statements which are required to be reported in accordance with Generally Accepted *Government Auditing Standards*.

Finding 2023-001 Financial Close (Material Weakness)

Criteria

An effective internal control system and timely financial reporting provides reasonable assurance for the safeguarding of assets, the reliability of financial information, and compliance with laws and regulations.

Condition

During the performance of the audit, processes utilized for closing and reporting of financial activity for the fiscal year were not effective, which contributed to the unpreparedness for the audit. Approximately 34 journal entries related to numerous audit areas were proposed and posted to the trial balance for audit.

Cause

Due to personnel turnover, the City did not have adequate controls in place to ensure accounting records were closed timely and accurately.

Effect

The financial statements as presented to the auditors contained material misstatements that required adjustments.

Recommendation

We recommend the City institute a program to methodically identify and document its significant operational and accounting processes. Documenting a process involves identifying and gaining an understanding of the events or transactions that trigger performance of the process, the automated or manual procedures used in performing the process, the person(s) or position(s) responsible for performing the procedures, the source documents used or generated, the procedures for review, approval, and correction of any errors detected, and the financial or operational entries or reports summarizing the result of the process.

We further recommend the City develop checklists or other guidance documents over the City's closing process to ensure all closing entries are captured in the City's general ledger in a timely manner, and supporting schedules agree and reconcile to respective account balances prior to the trial balance being provided for the audit.

Views of Responsible Officials

Management agrees with the condition. For an extended period of time, the City has faced pervasive staffing shortages thus preventing effective year end close processes. Management has taken steps to improve the quality of year-end financial reporting and is expecting to have improved year-end close and financial reporting for future audit periods.

Finding 2023-002 Governmental Fund Structure (Significant Deficiency)

Criteria

GASB 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, defines special revenue funds as funds used to report proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes, other than capital projects or debt service. In addition, per paragraph 31, a government should discontinue reporting a special revenue fund, and instead report the fund's remaining resources in the general fund, if the government no longer expects that a substantial portion of the inflows will derive from restricted or committed revenue sources.

Condition

During the performance of the audit, we noted the following:

- The City has 19 individual funds that are combined into the General Fund for financial statement presentation.
- The City has 58 separate special revenue funds, some of which are combined for financial statement presentation resulting in 30 special revenue funds reported in the financial statements.
- The City has 18 separate capital projects funds.
- The City has 6 separate funds that are combined into the Water Fund for financial statement presentation.
- The City has 4 separate funds that are combined into the Sewer Fund for financial statement presentation.
- Many funds have minimal current year activity or residual balances from prior years that have not been reconciled.
- In several instances, we noted transactions posted to the incorrect fund such as a credit balance recorded in accounts receivable in one special revenue fund and the related debit accounts receivable balance in a different special revenue fund.

Cause

Due to personnel turnover and lack of adequate staffing, it appears the City does not have proper controls over the creation and maintenance of new funds as well as proper reconciliation procedures.This issue has also contributed to findings 2023-001 and 2023-004.

Effect

Due to the large number of funds, the City has difficulty maintaining the general ledger and recording activity in the proper fund.

Recommendation

We recommend that management perform procedures to review all open funds in the City and close funds which no longer have activity or a purpose. If there are special revenue funds with negative cash balances which should remain open, management needs to determine if the revenue source for which the fund was opened still exists, or if the General Fund is inappropriately financing the activity of the fund. If the City no longer expects that a substantial portion of the inflows will derive from restricted or committed resources, the fund should be closed and the remaining resources should be reported in the General Fund. In addition, we recommend the City review all funds for proper classification by fund type, determine if each individual fund is necessary and consistent with legal specifications, operational requirements, and the principles of fund classification, and close unnecessary funds.

Views of Responsible Officials

Management agrees with the condition. The City does maintain many individual funds in the financial reporting system. The City maintains that there are opportunities to enhance efficiency over recordkeeping practices. The errors identified in the condition were caused by inadequate staffing levels to effectively maintain key financial reporting areas. These errors can be mitigated in the future by ensuring that there are appropriate staffing levels, where staff have sufficient skills, knowledge, and expertise to minimize errors in financial reporting.

Finding 2023-003 Journal Entries and Financial Reporting (Significant Deficiency - Repeat Finding)

Criteria

An effective internal control system and timely financial reporting provides reasonable assurance for the safeguarding of assets, the reliability of financial information, and compliance with laws and regulations.

Condition

During our testing of internal controls over journal entries and financial reporting, we noted the following:

- There was no documentation of review over journal entries.
- There was no documentation of review over bank reconciliations or documentation noting when the reconciliation was completed.
- Budget versus actual financial reports were not being provided to City Council for review.

Cause

Due to personnel turnover, the City did not have adequate controls in place to ensure accounting records were closed timely and accurately.

Effect

The potential for transactional errors within accounting were deemed to be of high risk, resulting in a significant deficiency.

Recommendation

We recommend that controls be put into place for the preparation, approval, and posting of journal entries and preparation and approval of bank reconciliations. In addition, due to the size of the Finance Department and current staffing shortages, we recommend that financial reports be prepared for Council review on a quarterly basis, however, no less than a semi-annual basis. One of the roles of Council is to use their sound judgment in fulfilling their fiduciary responsibilities, including overseeing the City's finances. Providing such reports on a quarterly basis would provide additional oversight and help them understand the financial results and their implications to help the Council make informed decisions.

Views of Responsible Officials

Management agrees with the condition. The budget versus actual reports are a monitoring tool utilized to identify possible errors in financial reporting or instances where the budget may need to be amended to accomplish changing goals or objectives of the organization. Regular submission to City Council aides the Council in fulfilling their fiduciary responsibilities.

Finding 2023-004 Grant Accounting (Significant Deficiency - Repeat Finding)

Criteria

Certain deficiencies in the internal control system over financial reporting could adversely affect an entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

Condition

The City's grant revenues, expenditures, receivables, and unearned revenue are not being properly reconciled for financial reporting purposes at year-end. In addition, as noted in finding 2023-002, we noted instances in which transactions related to a specific grant intended for one special revenue fund were incorrectly being posted to other funds.

Cause

It appears there is not enough formalized communication between the various departments who manage grants and the Finance Department who is responsible for financial reporting at year-end. In addition, a formal reconciliation of grants was not being performed.

Effect

There were numerous errors identified to properly match grant revenues, expenditures, unearned revenue, and receivables within a fiscal year.

Recommendation

We recommend the City implement a grants administration policy. With assistance from department heads/grant managers, summarized grant information and program information should be provided to the Finance Department such as:

- Copies of grant agreements and budgets
- Copies of material expenditures with proper approvals of coding and application
- Copies of reimbursement requests submitted
- Monitoring of grant cash flow

The Finance Department should then be able to prepare a reconciliation of grant revenues, expenditures, unearned revenue, cash received, and receivables for fiscal year-end.

Views of Responsible Officials

Management agrees with the condition.

Finding 2023-005 Deposits Payable (Significant Deficiency)

Criteria

Certain deficiencies in the internal control system over financial reporting could adversely affect an entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

Condition

The City incorrectly recorded approximately $304,140 of donation revenue as deposits payable. In addition, for at least 12 separate accounts, balances have not changed from the prior years and the City does not have supporting agreements or documents to substantiate the balances.

Cause

The City has traditionally used the deposit payable accounts to hold donation receipts until a project is identified and the funds are used, which is not in accordance with revenue recognition guidelines. In addition, the City has not maintained a schedule of deposits held that details the date of the deposit received.

Effect

Revenues were understated and required adjustment. In addition, the City was unable to provide supporting documentation for some deposits selected for testing.

Recommendation

Proper revenue recognition guidance should be followed for donations received. We recommend management research the deposit accounts to determine if these amounts are properly held. The deposit schedule maintained should include the date the deposits were received along with supporting documentation.

Views of Responsible Officials

Management agrees with the condition.

SECTION III: FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Findings and questioned costs for Federal Awards, which includes audit findings as defined in section 200.516 of the Uniform Guidance

Finding 2023-006 Home Loan Compliance Monitoring (Uniform Guidance Compliance - Repeat Finding)

Criteria

The City's Homebuyer Assistance Program Guidelines along with the loan agreements specify conditions of default with the loan provisions which should be monitored on a regular basis.

Condition

During our test of five Home loan recipients, we noted for two recipients the City was not monitoring compliance with the loan provisions to ensure the loans were not in default.

Cause

The City contracted with Yolo County Housing to perform monitoring on multi--family loans, however loans for single family residences are not included in the monitoring agreement.

Effect

The City has not monitored compliance with the loan provisions for single family residence loans issued and has no documentation indicating the loan recipients are in compliance with the loan provisions.

Recommendation

We recommend the City implement a process to monitor compliance with the loan provisions for recipients of Home loans to ensure proper steps are taken if conditions of default exist.

Views of Responsible Officials

Management agrees with the condition.

Finding 2023-007 Purchasing (Uniform Guidance Compliance - Repeat Finding)

Criteria

On May 17, 2017, the Office of Management and Budget (OMB) issued an addendum to Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) allowing nonfederal entities an additional year to implement the Uniform Guidance procurement requirements and the entity must document the decision to utilize the extension.

Condition

The City has not updated the purchasing policy for compliance with the Uniform Guidance as required for the fiscal year.

Cause

City management was not aware of the Uniform Guidance requirements and implementation dates.

Effect

The City's procurement policies and procedures are not in compliance with the Uniform Guidance.

Recommendation

We recommend the City review the Uniform Guidance procurement requirements and update the purchasing policy for compliance with the Uniform Guidance.

Views of Responsible Officials

Management agrees with the condition.

Finding 2023-008 Financial Reporting Timeliness (Uniform Guidance Compliance - Repeat Finding)

Criteria

In accordance with CFR section 200.512 of the Uniform Guidance, the audit must be completed and the data collection form and reporting package must be submitted to the Federal Audit Clearinghouse within the earlier of 30 calendar days after receipt of the auditor's report or nine months after the end of the audit period.

Condition

The 2023 Single Audit reporting package and data collection form have not been submitted to the Federal Audit Clearinghouse by the deadline of March 31, 2024.

Cause

The City experienced turnover in the Finance Department which caused delays in the completion of the 2023 annual audit.

Effect

The filing of the Single Audit Reporting package and the data collection form is past the due date.

Recommendation

We recommend the City strive to close the year-end with properly prepared reconciliations within 3 - 4 months after year-end in order to complete the annual financial audit timely.

Views of Responsible Officials

Management agrees with the condition.

CITY OF WINTERS
SCHEDULE OF PRIOR YEAR FINDINGS
JUNE 30, 2023

Finding 2022-001 Loans Receivable, Deferred Impact Fees, and Deferred Inflows of Resources (Material Weakness)

Condition

During our audit procedures over loans receivable and deferred impact fees, we noted the City issued loans in a prior year and did not record the loan receivable or related deferred inflows of resources. In addition, the City did not calculate or record interest receivable on the outstanding loans. After inquiry, the City calculated and provided a journal entry to accrue the current year interest on the loan, however, upon our review of the journal entry we noted the journal entry provided was incorrect and needed revision.

Recommendation

We recommend that management properly record loans receivable and deferred inflows of resources upon issuance of the loans in accordance with the modified accrual basis of accounting in the governmental fund statements and properly calculate and record interest on the outstanding loans receivable in accordance with the agreements.

Status

Partially implemented. Downgraded to control deficiency and reported in the Management Letter.

Finding 2022-002 Journal Entries and Financial Reporting (Significant Deficiency)

Condition

During our testing of internal controls over journal entries and financial reporting, we noted the following:

- The Finance Director both prepared and posted journal entries without independent review;
- The City was unable to provide supporting documentation for two out of forty journal entries selected for testing;
- Bank reconciliations were not completed timely. For example, the June 2022 bank reconciliation was not completed until end of September 2022;
- There was no review process in place over journal entries or bank reconciliations;
- Financial reports were not being provided to City Council for review on a consistent basis.

Recommendation

We recommend that controls be put into place for the preparation, approval, and posting of journal entries and preparation and approval of bank reconciliations. In addition, we recommend that financial reports be prepared for Council review on a quarterly basis.

Status

Partially implemented. See 2023-003.

Finding 2022-003 Grant Accounting (Significant Deficiency)

Condition

The City's grant revenues, expenditures, receivables, and unearned revenue are not being properly reconciled for financial reporting purposes at year-end.

Recommendation

We recommend the City implement a grants administration policy. With assistance from department heads/grant managers, summarized grant information and program information should be provided to the Finance Department such as:

- Copies of grant agreements and budgets
- Copies of material expenditures with proper approvals of coding and application
- Copies of reimbursement requests submitted
- Monitoring of grant cash flow.

Status

Not implemented. See 2023-004.

Finding 2022-004 Home Loan Compliance Monitoring (Uniform Guidance Compliance)

Condition

During our test of six Home loan recipients, we noted for four recipients the City was not monitoring compliance with the loan provisions to ensure the loans were not in default.

Recommendation

We recommend the City implement a process to monitor compliance with the loan provisions for recipients of Home loans to ensure proper steps are taken if conditions of default exist.

Status

Not implemented. See 2023-006.

Finding 2022-005 Purchasing (Uniform Guidance Compliance - Repeat)

Condition

The City has not updated the purchasing policy for compliance with the Uniform Guidance as required for the fiscal year.

Recommendation

We recommend the City review the Uniform Guidance procurement requirements and update the purchasing policy for compliance with the Uniform Guidance.

Status

Not implemented. See 2023-007.

Finding 2022-006 Financial Reporting Timeliness (Uniform Guidance Compliance)

Condition

The 2022 Single Audit reporting package and data collection form have not been submitted to the Federal Audit Clearinghouse by the deadline of March 31, 2023.

Recommendation

We recommend the City strive to close the year-end with properly prepared reconciliations within 3 - 4 months after year-end in order to complete the annual financial audit timely.

Status

Not implemented. See 2023-008.

CITY OF WINTERS
APPROPRIATIONS LIMIT CALCULATION
AS OF JUNE 30, 2023

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the City Council of
the City of Winters
Winters, California

We have performed the procedures enumerated below on the accompanying Appropriations Limit Calculation of the City of Winters, CA, for the year ended June 30, 2023. The City of Winters's management is responsible for the Appropriations Limit Calculation.

The City has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of meeting the requirements of Section 1.5 of Article XIIIB of the California Constitution. Additionally, the League of California Cities (as presented in the publication entitled Agreed-upon Procedures Applied to Appropriations Limitation Prescribed by Article XIII-B of the California Constitution) has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

1. We obtained the completed internal calculations and compared the limit and annual adjustment factors included in those calculations to the limit and annual adjustment factors that were adopted by a resolution of the City Council. We compared the population and inflation options included in the aforementioned calculations to those that were selected by a recorded vote of the City Council.

   Finding: No exceptions were noted as a result of our procedures.

2. For the Appropriations Limit Calculation, we added June 30, 2022's appropriations limit to the annual permitted adjustments and agreed the resulting amount to the June 30, 2023 appropriations limit.

   Finding: No exceptions were noted as a result of our procedures.

3. We compared current year information presented in the appropriations limit calculation to supporting worksheets.

   Finding: No exceptions were noted as a result of our procedures.

4. We compared the June 30, 2022 appropriations limit presented in the appropriations limit calculation to the prior year appropriations limit adopted by the City Council during the prior year.

   Finding: No exceptions were noted as a result of our procedures.

We were engaged by the City to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Appropriations Limit Calculation. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the City and to meet our ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

No procedures have been performed with respect to the determination of the appropriations limit for the base year, as defined by Article XIIIB of the California Constitution.

This report is intended solely for the information and use of the specified users listed above and is not intended to be and should not be used by anyone other than those specified parties. However, this report is a matter of public record and its distribution is not limited.



Sacramento, California
February 4, 2025

CITY OF WINTERS
APPROPRIATIONS LIMIT CALCULATION
JUNE 30, 2023

	Amount	Source
A. Prior year's appropriations limit at June 30, 2022	$ 9,181,195	
B. Adjustment factors for the current fiscal year:		
1. Population change	1.0031	* State Finance
2. Inflation (per capita personal income change)	1.0755	* State Finance
Total adjustment	1.0788	* [(B1xB2)-1.0]
C. Annual adjustment	723,791	AxB
D. Other Adjustments		
Lost responsibility (-)	-	
Transfer to fees (-)	-	
Assumed responsibility (+)	-	
	-	
E. Total adjustments	723,791	C+D
F. Current year's appropriations limit at June 30, 2023	$ 9,904,986	A+E

* Rounded to the nearest ten thousandth

A PROCLAMATION OF THE CITY COUNCIL OF THE CITY OF WINTERS RECOGNIZING THE MONTH OF MARCH AS WOMEN'S HISTORY MONTH

WHEREAS, Women's History Month is a celebration of women's contributions to history, culture and society and has been observed annually in the month of March in the United States since 1987; and

WHEREAS, the actual celebration of Women's History Month grew out of a weeklong celebration of women's contributions organized by the school district of Sonoma, California, in 1978; and

WHEREAS, in the month of March, we take the time to celebrate the accomplishments and the countless ways women, of every race, class and ethnic background, have strengthened and contributed to the fabric of the Nation and acknowledge that we all benefit from the leadership and contributions of women in education, medicine, government, law, business, military service, and every other field; and

WHEREAS, in Winters, we have a long history of female leaders in different roles, including Mayors, Council Members, School Board Presidents, School Board Members, Chamber of Commerce Presidents and many more.

NOW, THEREFORE, BE IT RESOLVED on behalf of the City of Winters, we do hereby recognize the month of March as Women's' History Month and honor women's contributions in Winters and American history.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Winters hereby

PASSED AND ADOPTED, this _____ Day of _____, 20____.

_____	_____
Mayor Albert Vallecillo	Mayor Pro Tem Bill Biasi
_____	_____
Council Member Richard Casavecchia	Council Member Jesse Loren

Councilmember Carol Scianna

ATTEST: Acting City Clerk Joe Gorton

CITY COUNCIL
STAFF REPORT

TO: Honorable Mayor and Councilmembers

DATE: March 4, 2025

FROM: David Dowswell, Contract Planner

SUBJECT: Public Hearing - Introduce and Waive First Reading of Ordinance No. 2025-03 Amending Section 17.04.140 and Chapter 17.98 of the Winters Municipal Code Relating to Accessory Dwelling Units and Junior Accessory Dwelling Units and Finding the Action to Be Statutorily Exempt from CEQA Under Section 21080.17 of the Public Resources Code

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RECOMMENDATION: Staff recommends that the City Council:

1. Receive the staff report.
2. Conduct a public hearing on the Ordinance No. 2025-03.
3. Close the public hearing
4. Introduce and waive first reading of Ordinance 2025-03 Amending Section 17.04.140 and Chapter 17.98 of the Winters Municipal Code Relating to Accessory Dwelling Units and Junior Accessory Dwelling Units and Finding the Action to Be Statutorily Exempt from CEQA Under Section 21080.17 of the Public Resources Code.

BACKGROUND:
In recent years, the California Legislature has approved, and the Governor has signed into law, a number of bills that, among other things, amended various sections of the Government Code to impose new limits on local authority to regulate ADUs and JADUs. In 2024, the California Legislature approved, and the Governor signed into law, two new bills — AB 2533 and SB 1211 — that further amend state ADU law as summarized below.

AB 2533 – Unpermitted ADUs and JADUs

Subject to limited exceptions, existing state law prohibits a city from denying a permit to legalize an unpermitted ADU that was constructed before January 1, 2018, if the denial is based on the ADU not complying with applicable building, state, or local ADU standards. One exception allows a city to deny a permit to legalize if the city makes a written finding that correcting the violation is necessary to protect the health and safety of the public or the occupants of the structure.

AB 2533 changes this by: (1) expanding the above prohibition to also include JADUs; (2) moving the construction-cutoff date for both ADUs and JADUs from January 1, 2018, to January 1, 2020; and (3) replacing the above exception with a requirement that local agencies find that correcting the violation is necessary to comply with the standards specified in Health and Safety Code section 17920.3 (Substandard Buildings). (See amended Gov. Code, § 66332(a)–(f).)

SB 1211 – Replacement Parking Requirements; Multifamily ADUs

Replacement Parking

Existing state law prohibits the City from requiring off-street parking spaces to be replaced when a garage, carport, or covered parking structure is demolished in conjunction with the construction of, or conversion to, an ADU.

SB 1211 amends this prohibition to now also prohibit a city from requiring replacement parking when an uncovered parking space is demolished for, or replaced with, an ADU. (See amended Gov. Code, § 66314(d)(11).)

Multifamily ADUs

SB 1211 further defines “livable space” in connection with converted ADUs inside a multifamily dwelling structure. Existing state law requires the City to ministerially approve qualifying building permit applications for ADUs within “portions of existing multifamily dwelling structures that are not used as livable space, including, but not limited to, storage rooms, boiler rooms, passageways, attics, basements, or garages ….” The term “livable space” is not defined by existing state ADU law.

SB 1211 changes this by adding a new definition: “‘Livable space” means a space in a dwelling intended for human habitation, including living, sleeping, eating, cooking, or sanitation.” (See amended Gov. Code, § 66313(e).)

SB 1211 also increases the number of detached ADUs that lots with an existing multifamily dwelling can have. Existing state law allows a lot with an existing or proposed multifamily dwelling to have up to two detached ADUs.

Under SB 1211, a lot with an *existing* multifamily dwelling can have up to eight

detached ADUs, or as many detached ADUs as there are primary dwelling units on the lot, whichever is less. (See amended Gov. Code, § 66323(a)(4)(A)(ii).) SB 1211 does not alter the number of ADUs that a lot with a *proposed* multifamily dwelling can have — the limit remains at two. (See amended Gov. Code, § 66323(a)(4).)

DISCUSSION:

The proposed ordinance amends the ADU Ordinance to comply with the most recent changes to State ADU Law.

Key changes to the ADU regulations include:

- Unless otherwise exempt, prohibits cities/counties from denying a permit to legalize an unpermitted ADU and JADUs, constructed before January 1, 2020.
- Prohibits cities/counties from requiring replacement parking when an uncovered parking space is eliminated in order to build an ADU.
- Further defines what is "livable space" in connection with ADUs located inside a multifamily structure.
- Allows existing multifamily dwellings to have up to eight (8) detached ADUs or as many as there are primary dwelling units on a lot, whichever is less.

The attached resolution (Attachment A) and the draft ordinance (Attachment B) include changes to Section 17.04.140 (to add the definition of "live and Chapter 17.98.

ENVIRONMENTAL ANALYSIS:

Under California Public Resources Code section 21080.17, CEQA does not apply to the adoption of an ordinance by a city or county implementing the provisions of Article 2 of Chapter 13 of Division 1 of Title 7 of the Government Code, which is California's ADU law, and which also regulates JADUs, as defined by section 66313. Therefore, the adoption of the proposed ordinance is statutorily exempt from CEQA in that it implements state ADU law.

ATTACHMENTS:

A. Planning Commission Resolution 2025-01
B. Proposed Ordinance
C. Redline of Changes to Chapter 17.98 of the Winters Municipal Code

Planning Commission Resolution No. 2025 – 01

A RESOLUTION OF THE PLANNING COMMISSION OF THE CITY OF WINTERS, CALIFORNIA, RECOMMENDING THAT THE CITY COUNCIL ADOPT AN ORDINANCE AMENDING SECTION 17.04.140 AND CHAPTER 17.98 OF THE WINTERS MUNICIPAL CODE RELATING TO ACCESSORY DWELLING UNITS AND JUNIOR ACCESSORY DWELLING UNITS AND FINDING THE ACTION TO BE STATUTORILY EXEMPT FROM CEQA UNDER SECTION 21080.17 OF THE PUBLIC RESOURCES CODE

WHEREAS, the Planning and Zoning Law authorizes cities to act by ordinance to provide for the creation and regulation of accessory dwelling units ("ADUs") and junior accessory dwelling units ("JADUs"); and

WHEREAS, Chapter 17.98 of the Winters Municipal Code governs the local regulation of ADUs and JADUs; and

WHEREAS, in recent years, the California Legislature has approved, and the Governor has signed into law, a number of bills that, among other things, amend various sections of the Government Code to impose new limits on local authority to regulate ADUs and JADUs; and

WHEREAS, in 2024, the California Legislature approved, and the Governor signed into law, Assembly Bill 2533 ("AB 2533") and Senate Bill 1211 ("SB 1211"), which further amend state ADU law;

WHEREAS, AB 2533 and SB 1211 took effect on January 1, 2025, and for the City's ADU ordinance to remain valid, it must be amended to reflect the requirements of AB 2533 and SB 1211; and

WHEREAS, the City desires to amend its local regulatory scheme for the construction of ADUs and JADUs to reflect AB 2533's and SB 1211's changes to state law; and

WHEREAS, on January 16, 2025, the City gave public notice of the public hearing for the proposed ordinance by publishing in a newspaper of general circulation of a Planning Commission public hearing at which the ordinance would be considered; and

WHEREAS, on January 28, 2025, the Planning Commission held a duly noticed public hearing and considered the staff report, recommendations by staff, and public testimony concerning the proposed ordinance.

NOW THEREFORE, THE PLANNING COMMISSION OF THE CITY OF WINTERS DOES RESOLVE, DETERMINE, FIND AND ORDER AS FOLLOWS:

Section 1. Incorporation. The recitals above are true and correct and are each incorporated by reference and adopted as findings by the Planning Commission.

Section 2. Under California Public Resources Code section 21080.17, the California Environmental Quality Act ("CEQA") does not apply to the adoption of an ordinance by a city implementing the provisions of Article 2 of Chapter 13 of Division 1 of Title 7 of the California Government Code, which is California's ADU law and which also regulates JADUs, as defined by section 66313. Therefore, the proposed ordinance is statutorily exempt from CEQA in that the proposed ordinance implements the State's ADU law.

Section 3. Based on the entire record before the Planning Commission, and all written and oral evidence presented, the Planning Commission hereby finds that the proposed ordinance is consistent with the City's adopted General Plan as the purpose of the proposed ordinance is to comply with the amended provisions of Government Code sections 65852.2 and 65852.22. The proposed ordinance does not otherwise conflict with any of the General Plan's goals or policies.

Section 3. The Planning Commission hereby finds that the adoption of the Ordinance is consistent with the General Plan as a matter of law under Government Code section 66314(c).

Section 4. Given the foregoing, and based on the entire record before the Planning Commission, the Planning Commission hereby recommends that the City Council adopt the ordinance attached hereto as Exhibit "A."

Section 5. This Resolution takes effect immediately upon adoption.

Section 6. The secretary shall attest as to the adoption of this Resolution and cause the same to be maintained in the permanent records of the City.

It is hereby certified that the foregoing Planning Commission Resolution No. 2025-01 was duly adopted on a motion by Commissioner Judith Arce and seconded by Vice Chair Lisa Baker, at a regular meeting of the City of Winters Planning Commission held on the 28th day of January 2025, by the following vote:

Ayes:	Commission Members Ramon Altamirano, Judith Arce, Jessica Smith, Matt Stone, Vice Chair Baker, Chair Gregory Contreras
Noes:	None
Absent:	Eric Dye
Abstain:	None

Chairperson

Attest:

Planning Commission Secretary

ORDINANCE NO.

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF WINTERS AMENDING SECTION 17.04.140 AND CHAPTER 17.98 OF THE WINTERS MUNICIPAL CODE RELATING TO ACCESSORY DWELLING UNITS AND JUNIOR ACCESSORY DWELLING UNITS AND FINDING THE ACTION TO BE STATUTORILY EXEMPT FROM CEQA UNDER SECTION 21080.17 OF THE PUBLIC RESOURCES CODE

WHEREAS, the City of Winters, California (the "City") is a municipal corporation, duly organized under the constitution and laws of the State of California; and

WHEREAS, the Planning and Zoning Law authorizes cities to act by ordinance to provide for the creation and regulation of accessory dwelling units ("ADUs") and junior accessory dwelling units ("JADUs"); and

WHEREAS, Government Code sections 66310–66342 (the "State ADU Law") impose limits on local authority to regulate ADUs and JADUs; and

WHEREAS, the City implements State ADU Law via Winters Municipal Code Chapter 17.98, Accessory Dwelling Units (the "ADU Ordinance"); and

WHEREAS, in recent years, the City has amended the ADU Ordinance as necessary to remain consistent with changes in State ADU Law. Most recently, the City amended the ADU Ordinance via City Council Ordinance No. 2024-06; and

WHEREAS, AB 2533 and SB 1211 took effect on January 1, 2025, which among other things, modified the definition of livable space, increased the number of ADUs that can locate on a lot with an existing multi-family dwelling and allowed uncovered parking spaces to be converted to an ADU without having to replace the uncovered parking space; and

WHEREAS, this proposed Ordinance updates the ADU Ordinance to comply with recent changes to State ADU Law and to make other specified adjustments in order to augment the ADU Ordinance for the benefit of staff and the general public; and

WHEREAS, on January 28, 2025, the Planning Commission held a duly noticed public hearing and considered the staff report, recommendations by staff, and public testimony concerning the Ordinance. Following the hearing, the Planning Commission recommended that the City Council adopt the Ordinance; and

WHEREAS, on _____, the City Council conducted a duly noticed public hearing on the Ordinance and considered the staff report, recommendations by staff, and public testimony concerning the Ordinance; and

WHEREAS, all legal prerequisites to the adoption of this Ordinance have occurred.

NOW, THEREFORE, the City Council of the City of Winters does ordain as follows:

SECTION 1. Recitals. The above recitals are true and correct and are incorporated herein by this reference.

SECTION 2. Amendment. The following definition is hereby added to subsection (B) of Section 17.04.140 of the Winters Municipal Code as set forth below. The remainder of subsection (B) remains unchanged.

"**17.04.140 Definitions.**

B. Definitions.

"Livable space" means a space in a dwelling intended for human habitation, including living, sleeping, eating, cooking, or sanitation.

SECTION 3. **Amendment.** Chapter 17.98 of the Winters Municipal Code is hereby amended in its entirety as set forth in Exhibit A, attached hereto and incorporated herein by this reference.

SECTION 4. CEQA. Under California Public Resources Code section 21080.17, the California Environmental Quality Act ("CEQA") does not apply to the adoption of an ordinance by a city implementing the provisions of section 65852.1 or section 66314 of the Government Code, which is California's State ADU Law and which also regulates JADUs, as defined by Government Code section 66313. Therefore, the Ordinance is statutorily exempt from CEQA in it implements State ADU Law.

SECTION 5. General Plan. The City Council hereby finds that the adoption of the Ordinance is consistent with the General Plan as a matter of law under Government Code section 66314(c).

SECTION 6. HCD Submittal. In accordance with Government Code section 66326, the City Clerk is directed to submit a copy of this Ordinance to the California Department of Housing and Community Development within 60 days after adoption.

SECTION 7. Severability. Each of the provisions of this Ordinance is severable from all other provisions. If any article, section, subsection, paragraph, sentence, clause, or phrase of this Ordinance is for any reason held by a court of competent jurisdiction to be invalid, such decision shall not affect the validity of the remaining portions of this Ordinance.

SECTION 8. Effective Date. This ordinance shall take effect thirty (30) days after its adoption.

SECTION 9. Publication. The City Clerk is hereby directed to certify the adoption of this Ordinance and shall cause the same to be published as required by law.

INTRODUCED at a regular meeting of the City Council of the City of Winters, California, on the day of and thereafter **ADOPTED** at a regular meeting of the City Council held on this _____nd day of by the following vote, to wit:

AYES:

NOES:

ABSENT:

ABSTAIN:

APPROVED

Albert Vallecillo, Mayor

ATTEST:

Jeremy Craig, City Clerk

Exhibit A

Chapter 17.98 ACCESSORY DWELLING UNITS

17.98.010 Purpose and intent.

The purpose of this section is to permit accessory dwelling units in single-family and multifamily residential zoning districts consistent with state law (California Government Code Sections 66310 through 66342). This section is intended to expand housing opportunities by increasing the number of housing units available within existing neighborhoods while maintaining the primarily “single family” residential character of the area. Accessory dwelling units, which includes junior accessory dwelling units, are intended to provide livable housing at lower cost while providing greater security, companionship, and family support for the occupants, consistent with the general plan. An accessory dwelling unit must comply with all the provisions of this title, except as modified in this chapter.

17.98.020 Administration.

A. Accessory Dwelling Unit Approval Required. Approval of an ADU shall be obtained prior to construction, conversion, and/or development of the ADU. Pursuant to California Government Code Sections 66316 and 66317, approval of the ADU shall be considered ministerial without any discretionary review or a hearing. ADUs are exempt from the California Environmental Quality Act.

B. Application.

1. Applications for an ADU shall be filed with the community development director on forms provided by the community development department.

2. An application for an ADU shall be accompanied by a fee, established by resolution of the City Council, to cover the cost of handling the application as prescribed in this subsection.

3. Once an application is deemed complete, the application must be approved or denied within sixty (60) days if there is an existing single-family or multifamily dwelling on the lot.

C. Existing Accessory Dwelling Units. This section shall in no way validate an illegal accessory dwelling unit. An application for an ADU may be made pursuant to the provisions of this chapter to convert an illegal ADU into a lawful ADU, or to allow for the replacement, alteration, or expansion of an existing nonconforming ADU. The conversion of an illegal ADU into a lawful ADU, or the replacement, alteration, or expansion of an existing nonconforming ADU, shall be subject to the requirements of this chapter.

17.98.030 Development standards for all accessory dwelling units.

A. Only one (1) ADU and one (1) JADU shall be allowed for each single-family residential lot. No more than eight (8) detached ADUs or as many detached ADUs as there are primary dwelling units on the lot, whichever is less, are permitted on a lot that has an

existing multifamily dwelling. No more than two (2) detached ADUs are permitted on a lot with a proposed multi-family dwelling.

B. The minimum floor space of a detached ADU shall be one hundred fifty (150) square feet and the maximum area of floor space shall not exceed one thousand two hundred (1,200) square feet. The maximum area of floor space of an attached accessory residential unit shall not exceed fifty percent (50%) of the living area of the existing principal residence, not to exceed a maximum of one thousand two hundred (1,200) square feet.

C. A detached ADU that is eight hundred (800) square feet or less and the peak height above grade is sixteen (16) feet or less may have a side and rear setback of four (4) feet.

D. An ADU built above an existing detached garage may be located within five (5) feet of the rear or side property lines, subject to complying with Title 24 of the California Code of Regulations.

E. The size of the ADU shall not be counted towards the maximum floor area ratio (FAR) for the site.

F. ADUs shall be subject to complying with zoning requirements in R-R, R-1, R-2, R-3 and R-4 zones, except as modified by the conditions of this section.

G. The lot on which the ADU is proposed shall contain a residence at the time of construction of the ADU. In the case of vacant lots, the residence and ADU and JADU may be constructed at the same time.

H. The ADU shall be self-contained with its own separate entrance, kitchen and bathroom and shall comply with all applicable building, fire, energy and other health and safety codes.

I. A garage, carport or uncovered parking space located on a single-family or multi-family lot may be converted into an ADU, subject to complying with Title 24 of the California Code of Regulations. No off-street parking shall be required for an ADU. Replacement parking is not required when a garage, carport or uncovered parking space is converted to an ADU.

J. ADUs shall achieve architectural continuity with the principal residence and with the character of the surrounding neighborhood, as determined by the community development department. No entrance to an ADU shall be located on the front building elevation of the principal residence if the ADU is attached to the residence, in order to maintain the appearance of the structure as a single-family residence.

K. All JADUs are subject to an owner-occupancy agreement. A natural person with equitable title to the property shall occupy either the principal dwelling unit or the JADU as their principal or primary residence as defined by the County Assessor. However, the owner-occupancy agreement in this subsection does not apply if the property is entirely owned by another governmental agency, land trust, or housing organization.

The form of the deed restriction will be provided by the City and must provide that:

1. Except as otherwise provided in Government Code Section 66341, the JADU may not be sold separately from the primary dwelling.

2. The JADU is restricted to the approved size and to other attributes allowed by this section.

3. The deed restriction runs with the land and may be enforced against future property owners.

4. The deed restriction may be removed if the owner eliminates the JADU, as evidenced by, for example, removal of the kitchen facilities. To remove the deed restriction, an owner may make a written request of the community development director, providing evidence the JADU has in fact been eliminated. The community development director may then determine whether the evidence supports the claim that the JADU has been eliminated. Appeal may be taken from the community development director's determination consistent with other provisions of this Code. If the JADU is not entirely physically removed, but is only eliminated by virtue of having a necessary component of an JADU unit removed, the remaining structure and improvements must otherwise comply with applicable provisions of this Code.

5. The deed restriction is enforceable by the community development director for the benefit of the City. Failure of the property owner to comply with the deed restriction may result in legal action against the property owner, and the City is authorized to obtain any remedy available to it at law or equity, including, but not limited to, obtaining an injunction enjoining the use of the JADU in violation of the recorded restrictions or abatement of the illegal unit.

If either unit should become non-owner-occupied, the JADU, upon notification by the City, shall be converted into a non-JADU by removing the kitchen facilities. To ensure the property is owner-occupied, the property owner shall record a deed restriction with the County Recorder's office and a copy filed with the community development director prior to issuance of a building permit for a JADU.

L. All new construction or exterior alterations to existing structures proposed for an ADU may be subject to design review as prescribed in Chapter 17.36, except that design review shall be ministerial without any discretionary review or a hearing.

M. No impact fee shall be imposed on an ADU that is less than seven hundred fifty (750) square feet in size. For purposes of this section "impact fees" include the fees specified in Section 66000 and 66477 of the Government Code, but do not include utility connection fees or capacity charges. Except as mentioned above, the City Council may, by resolution, establish fees for accessory units that mitigate the impact of an ADU on public infrastructure or services based on the square footage of the ADU in relation to the square footage of the principal residence.

N. An ADU may be required to have a new or separate utility connection directly between the ADU and the utility. The City Council may adopt by resolution a connection fee or capacity charge that is proportionate to the burden of the proposed ADU upon the water and sewer system. The fee shall be based upon either square footage of the ADU or its drainage fixture unit (DFU) values, as defined in the Uniform Plumbing Code adopted and published by the International Association of Plumbing and

Mechanical Officials. ADUs shall be exempt from any requirements to install a new or separate utility connection and pay any connection fees or charges if it is created by the conversion of interior space of the principal residence, unless the unit is constructed with a new single-family residence.

O. An ADU created pursuant to Government Code section 66323 must be rented for terms longer than thirty (30) days.

P. Income Reporting. In order to facilitate the City's obligation to identify adequate sites for housing in accordance with Government Code sections 65583.1 and 66341, the following requirements must be satisfied:

1. With the building permit application, the applicant must provide the City with an estimate of the projected annualized rent that will be charged for the ADU or JADU.

2. Within ninety (90) days after each yearly anniversary of the issuance of the building permit, the owner must report the actual rent charged for the ADU or JADU during the prior year. If the City does not receive the report within the 90-day period, the owner is in violation of this Code, and the City may send the owner a notice of violation and allow the owner another thirty (30) days to submit the report. If the owner fails to submit the report within the 30-day period, the City may enforce this provision in accordance with applicable law.

Q. Notice of Construction. At least ten (10) business days before starting any construction of an ADU or JADU, the property owner must give written notice to all the owners of record of each adjacent residential parcels, which notice must include the following information:

1. Notice that construction has been authorized,

2. The anticipated start and end dates for construction,

3. The hours of construction,

4. Contact information for the project manager (for construction-related complaints), and

5. Contact information for the building division.

This notice requirement does not confer a right on the noticed persons or on anyone else to comment on the project before permits are issued. Approval is ministerial. Under state law, the City has no discretion in approving or denying a particular ADU project under this section. This notice requirement is purely to promote neighborhood awareness and expectation.

R. Demolition Permits. A demolition permit for a detached garage that is to be replaced with an ADU is reviewed with the application for the ADU and issued at the same time.

S. Fire sprinklers. Fire sprinklers are required in an ADU or JADU if sprinklers are required in the primary residence. The construction of an ADU or JADU does not trigger a requirement for fire sprinklers to be installed in the primary residence.

17.98.040 Development standards for streamlined approval of accessory dwelling units.

The community development director shall ministerially approve a building permit application for an ADU or a JADU which meets the following:

A. Converted Space on a Single-Family Lot: One (1) ADU as described in this subsection and one (1) JADU shall be allowed on a lot with a proposed or existing single-family dwelling, where the ADU or JADU:

1. Is within the walls of the proposed or existing single-family dwelling, or within the existing space of an accessory structure, plus up to one hundred fifty (150) additional square feet if the expansion is limited to accommodating ingress and egress, has an exterior access independent of the single-family dwelling and has side and rear yard setbacks that comply with the applicable building and fire codes.

2. Has an exterior access independent of the single-family dwelling.

3. Has side or rear setbacks sufficient for fire and safety, as required by applicable building and fire codes.

B. Limited Detached or Single-Family Lot. One (1) detached, new construction ADU on a lot with a proposed or existing single-family dwelling, in addition to any JADU that might otherwise be established on the lot allowed in subsection A above, if the detached ADU satisfies the following limitations:

1. The side- and rear- yard setbacks are at least four (4) feet.

2. The total floor area is eight hundred (800) square feet or less.

3. The peak height above grade is sixteen (16) feet or less.

C. Converted on Multifamily Lot. Multiple ADUs within portions of existing multifamily dwelling structures not used as livable space, including but not limited storage rooms, passageways, attics, basements, or garages that satisfies the following:

1. If each converted ADU complies with the state building standards for dwellings.

2. Under this subsection, at least one (1) converted ADU is allowed within an existing multifamily dwelling, but the number of ADUs may not exceed twenty-five percent (25%) of the existing multifamily units.

D. Limited Detached on a Multifamily Lot. No more than eight (8) detached ADUs on a lot with an existing multifamily dwelling, or as many detached ADUs as there are primary dwelling units on the lot, whichever is less, are allowed. No more than two (2) detached ADUs are permitted on a lot with a proposed multi-family dwelling, are allowed. Each detached ADU must satisfy the following limitations:

1. The side- and rear-yard setbacks are at least four (4) feet.

2. The peak height above grade is sixteen (16) feet or less.

E. Junior Accessory Dwelling Units.

1. A building permit shall be required for a JADU. A JADU shall not be considered a separate dwelling for purposes of applying building codes, fire codes, collection of impact fees, or the provision of water, sewer, and power, including connection fees that might otherwise be associated with the provision of those services.

2. A JADU may not be sold separately from the single-family dwelling. A deed restriction shall be recorded prohibiting the sale of a JADU separate from the single-family dwelling.

3. The JADU must be installed concurrently with or after the construction of the single-family dwelling.

4. As provided by Government Code section 66313, JADUs are not considered new or separate dwelling units and, therefore, are exempt from the density limitations of the general plan.

5. No more than one (1) JADU may be located on a parcel.

6. One (1) off-street parking space shall be provided. Space can be located within the side yard setback adjacent to an existing driveway.

17.98.050 Effect of Conforming Provisions.

An ADU or JADU that conforms to the standards in this chapter will not be:

1. Deemed to be inconsistent with the City's general plan and zoning designation in which the ADU or JADU is located.

2. Deemed to exceed the allowable density for the lot on which the ADU or JADU is located.

3. Considered in the application of any local ordinance, policy, or program to limit residential growth.

4. Required to correct a nonconforming zoning condition, as defined in Section 17.04.140. This does not prevent the City from enforcing compliance with applicable building standards in accordance with Health and Safety Code section 17980.12.

ORDINANCE NO.

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF WINTERS AMENDING SECTION 17.04.140 AND CHAPTER 17.98 OF THE WINTERS MUNICIPAL CODE RELATING TO ACCESSORY DWELLING UNITS AND JUNIOR ACCESSORY DWELLING UNITS AND FINDING THE ACTION TO BE STATUTORILY EXEMPT FROM CEQA UNDER SECTION 21080.17 OF THE PUBLIC RESOURCES CODE

WHEREAS, the City of Winters, California (the "City") is a municipal corporation, duly organized under the constitution and laws of the State of California; and

WHEREAS, the Planning and Zoning Law authorizes cities to act by ordinance to provide for the creation and regulation of accessory dwelling units ("ADUs") and junior accessory dwelling units ("JADUs"); and

WHEREAS, Government Code sections 66310–66342 (the "State ADU Law") impose limits on local authority to regulate ADUs and JADUs; and

WHEREAS, the City implements State ADU Law via Winters Municipal Code Chapter 17.98, Accessory Dwelling Units (the "ADU Ordinance"); and

WHEREAS, in recent years, the City has amended the ADU Ordinance as necessary to remain consistent with changes in State ADU Law. Most recently, the City amended the ADU Ordinance via City Council Ordinance No. 2024-06; and

WHEREAS, AB 2533 and SB 1211 took effect on January 1, 2025, which among other things, modified the definition of livable space, increased the number of ADUs that can locate on a lot with an existing multi-family dwelling and allowed uncovered parking spaces to be converted to an ADU without having to replace the uncovered parking space; and

WHEREAS, this proposed Ordinance updates the ADU Ordinance to comply with recent changes to State ADU Law and to make other specified adjustments in order to augment the ADU Ordinance for the benefit of staff and the general public; and

WHEREAS, on January 28, 2025, the Planning Commission held a duly noticed public hearing and considered the staff report, recommendations by staff, and public testimony concerning the Ordinance. Following the hearing, the Planning Commission recommended that the City Council adopt the Ordinance; and

WHEREAS, on March 4, 2025, the City Council conducted a duly noticed public hearing on the Ordinance and considered the staff report, recommendations by staff, and public testimony concerning the Ordinance; and

WHEREAS, all legal prerequisites to the adoption of this Ordinance have occurred.

NOW, THEREFORE, the City Council of the City of Winters does ordain as follows:

SECTION 1. Recitals. The above recitals are true and correct and are incorporated herein by this reference.

SECTION 2. Amendment. The following definition is hereby added to subsection (B) of Section 17.04.140 of the Winters Municipal Code as set forth below. The remainder of subsection (B) remains unchanged.

"**17.04.140 Definitions.**

B. Definitions.

"Livable space" means a space in a dwelling intended for human habitation, including living, sleeping, eating, cooking, or sanitation.

SECTION 3. **Amendment.** Chapter 17.98 of the Winters Municipal Code is hereby amended in its entirety as set forth in Exhibit A, attached hereto and incorporated herein by this reference.

SECTION 4. CEQA. Under California Public Resources Code section 21080.17, the California Environmental Quality Act ("CEQA") does not apply to the adoption of an ordinance by a city implementing the provisions of section 65852.1 or section 66314 of the Government Code, which is California's State ADU Law and which also regulates JADUs, as defined by Government Code section 66313. Therefore, the Ordinance is statutorily exempt from CEQA in it implements State ADU Law.

SECTION 5. General Plan. The City Council hereby finds that the adoption of the Ordinance is consistent with the General Plan as a matter of law under Government Code section 66314(c).

SECTION 6. HCD Submittal. In accordance with Government Code section 66326, the City Clerk is directed to submit a copy of this Ordinance to the California Department of Housing and Community Development within 60 days after adoption.

SECTION 7. Severability. Each of the provisions of this Ordinance is severable from all other provisions. If any article, section, subsection, paragraph, sentence, clause, or phrase of this Ordinance is for any reason held by a court of competent jurisdiction to be invalid, such decision shall not affect the validity of the remaining portions of this Ordinance.

SECTION 8. Effective Date. This ordinance shall take effect thirty (30) days after its adoption.

SECTION 9. Publication. The City Clerk is hereby directed to certify the adoption of this Ordinance and shall cause the same to be published as required by law.

INTRODUCED at a regular meeting of the City Council of the City of Winters, California, on the _____nd day of _____ and thereafter **ADOPTED** at a regular meeting of the City Council held on this _____nd day of _____ by the following vote, to wit:

AYES:

NOES:

ABSENT:

ABSTAIN:

APPROVED

Albert Vallecillo, Mayor

ATTEST:

Jeremy Craig, City Clerk

Exhibit A

Chapter 17.98 ACCESSORY DWELLING UNITS

17.98.010 Purpose and intent.

The purpose of this section is to permit accessory dwelling units in single-family and multifamily residential zoning districts consistent with state law (California Government Code Sections 66310 through 66342). This section is intended to expand housing opportunities by increasing the number of housing units available within existing neighborhoods while maintaining the primarily “single family” residential character of the area. Accessory dwelling units, which includes junior accessory dwelling units, are intended to provide livable housing at lower cost while providing greater security, companionship, and family support for the occupants, consistent with the general plan. An accessory dwelling unit must comply with all the provisions of this title, except as modified in this chapter.

17.98.020 Administration.

A. Accessory Dwelling Unit Approval Required. Approval of an ADU shall be obtained prior to construction, conversion, and/or development of the ADU. Pursuant to California Government Code Sections 66316 and 66317, approval of the ADU shall be considered ministerial without any discretionary review or a hearing. ADUs are exempt from the California Environmental Quality Act.

B. Application.

1. Applications for an ADU shall be filed with the community development director on forms provided by the community development department.

2. An application for an ADU shall be accompanied by a fee, established by resolution of the City Council, to cover the cost of handling the application as prescribed in this subsection.

3. Once an application is deemed complete, the application must be approved or denied within sixty (60) days if there is an existing single-family or multifamily dwelling on the lot.

C. Existing Accessory Dwelling Units. This section shall in no way validate an illegal accessory dwelling unit. An application for an ADU may be made pursuant to the provisions of this chapter to convert an illegal ADU into a lawful ADU, or to allow for the replacement, alteration, or expansion of an existing nonconforming ADU. The conversion of an illegal ADU into a lawful ADU, or the replacement, alteration, or expansion of an existing nonconforming ADU, shall be subject to the requirements of this chapter.

17.98.030 Development standards for all accessory dwelling units.

A. Only one (1) ADU and one (1) JADU shall be allowed for each single-family residential lot. No more than eight (8) detached ADUs or as many detached ADUs as there are primary dwelling units on the lot, whichever is less, are permitted on a lot that has an

existing multifamily dwelling. No more than two (2) detached ADUs are permitted on a lot with a proposed multi-family dwelling.

B. The minimum floor space of a detached ADU shall be one hundred fifty (150) square feet and the maximum area of floor space shall not exceed one thousand two hundred (1,200) square feet. The maximum area of floor space of an attached accessory residential unit shall not exceed fifty percent (50%) of the living area of the existing principal residence, not to exceed a maximum of one thousand two hundred (1,200) square feet.

C. A detached ADU that is eight hundred (800) square feet or less and the peak height above grade is sixteen (16) feet or less may have a side and rear setback of four (4) feet.

D. An ADU built above an existing detached garage may be located within five (5) feet of the rear or side property lines, subject to complying with Title 24 of the California Code of Regulations.

E. The size of the ADU shall not be counted towards the maximum floor area ratio (FAR) for the site.

F. ADUs shall be subject to complying with zoning requirements in R-R, R-1, R-2, R-3 and R-4 zones, except as modified by the conditions of this section.

G. The lot on which the ADU is proposed shall contain a residence at the time of construction of the ADU. In the case of vacant lots, the residence and ADU and JADU may be constructed at the same time.

H. The ADU shall be self-contained with its own separate entrance, kitchen and bathroom and shall comply with all applicable building, fire, energy and other health and safety codes.

I. A garage, carport or uncovered parking space located on a single-family or multi-family lot may be converted into an ADU, subject to complying with Title 24 of the California Code of Regulations. No off-street parking shall be required for an ADU. Replacement parking is not required when a garage, carport or uncovered parking space is converted to an ADU.

J. ADUs shall achieve architectural continuity with the principal residence and with the character of the surrounding neighborhood, as determined by the community development department. No entrance to an ADU shall be located on the front building elevation of the principal residence if the ADU is attached to the residence, in order to maintain the appearance of the structure as a single-family residence.

K. All JADUs are subject to an owner-occupancy agreement. A natural person with equitable title to the property shall occupy either the principal dwelling unit or the JADU as their principal or primary residence as defined by the County Assessor. However, the owner-occupancy agreement in this subsection does not apply if the property is entirely owned by another governmental agency, land trust, or housing organization.

The form of the deed restriction will be provided by the City and must provide that:

1. Except as otherwise provided in Government Code Section 66341, the JADU may not be sold separately from the primary dwelling.

2. The JADU is restricted to the approved size and to other attributes allowed by this section.

3. The deed restriction runs with the land and may be enforced against future property owners.

4. The deed restriction may be removed if the owner eliminates the JADU, as evidenced by, for example, removal of the kitchen facilities. To remove the deed restriction, an owner may make a written request of the community development director, providing evidence the JADU has in fact been eliminated. The community development director may then determine whether the evidence supports the claim that the JADU has been eliminated. Appeal may be taken from the community development director's determination consistent with other provisions of this Code. If the JADU is not entirely physically removed, but is only eliminated by virtue of having a necessary component of an JADU unit removed, the remaining structure and improvements must otherwise comply with applicable provisions of this Code.

5. The deed restriction is enforceable by the community development director for the benefit of the City. Failure of the property owner to comply with the deed restriction may result in legal action against the property owner, and the City is authorized to obtain any remedy available to it at law or equity, including, but not limited to, obtaining an injunction enjoining the use of the JADU in violation of the recorded restrictions or abatement of the illegal unit.

If either unit should become non-owner-occupied, the JADU, upon notification by the City, shall be converted into a non-JADU by removing the kitchen facilities. To ensure the property is owner-occupied, the property owner shall record a deed restriction with the County Recorder's office and a copy filed with the community development director prior to issuance of a building permit for a JADU.

L. All new construction or exterior alterations to existing structures proposed for an ADU may be subject to design review as prescribed in Chapter 17.36, except that design review shall be ministerial without any discretionary review or a hearing.

M. No impact fee shall be imposed on an ADU that is less than seven hundred fifty (750) square feet in size. For purposes of this section "impact fees" include the fees specified in Section 66000 and 66477 of the Government Code, but do not include utility connection fees or capacity charges. Except as mentioned above, the City Council may, by resolution, establish fees for accessory units that mitigate the impact of an ADU on public infrastructure or services based on the square footage of the ADU in relation to the square footage of the principal residence.

N. An ADU may be required to have a new or separate utility connection directly between the ADU and the utility. The City Council may adopt by resolution a connection fee or capacity charge that is proportionate to the burden of the proposed ADU upon the water and sewer system. The fee shall be based upon either square footage of the ADU or its drainage fixture unit (DFU) values, as defined in the Uniform Plumbing Code adopted and published by the International Association of Plumbing and

Mechanical Officials. ADUs shall be exempt from any requirements to install a new or separate utility connection and pay any connection fees or charges if it is created by the conversion of interior space of the principal residence, unless the unit is constructed with a new single-family residence.

O. An ADU created pursuant to Government Code section 66323 must be rented for terms longer than thirty (30) days.

P. Income Reporting. In order to facilitate the City's obligation to identify adequate sites for housing in accordance with Government Code sections 65583.1 and 66341, the following requirements must be satisfied:

1. With the building permit application, the applicant must provide the City with an estimate of the projected annualized rent that will be charged for the ADU or JADU.

2. Within ninety (90) days after each yearly anniversary of the issuance of the building permit, the owner must report the actual rent charged for the ADU or JADU during the prior year. If the City does not receive the report within the 90-day period, the owner is in violation of this Code, and the City may send the owner a notice of violation and allow the owner another thirty (30) days to submit the report. If the owner fails to submit the report within the 30-day period, the City may enforce this provision in accordance with applicable law.

Q. Notice of Construction. At least ten (10) business days before starting any construction of an ADU or JADU, the property owner must give written notice to all the owners of record of each adjacent residential parcels, which notice must include the following information:

1. Notice that construction has been authorized,

2. The anticipated start and end dates for construction,

3. The hours of construction,

4. Contact information for the project manager (for construction-related complaints), and

5. Contact information for the building division.

This notice requirement does not confer a right on the noticed persons or on anyone else to comment on the project before permits are issued. Approval is ministerial. Under state law, the City has no discretion in approving or denying a particular ADU project under this section. This notice requirement is purely to promote neighborhood awareness and expectation.

R. Demolition Permits. A demolition permit for a detached garage that is to be replaced with an ADU is reviewed with the application for the ADU and issued at the same time.

S. Fire sprinklers. Fire sprinklers are required in an ADU or JADU if sprinklers are required in the primary residence. The construction of an ADU or JADU does not trigger a requirement for fire sprinklers to be installed in the primary residence.

17.98.040 Development standards for streamlined approval of accessory dwelling units.

The community development director shall ministerially approve a building permit application for an ADU or a JADU which meets the following:

A. Converted Space on a Single-Family Lot: One (1) ADU as described in this subsection and one (1) JADU shall be allowed on a lot with a proposed or existing single-family dwelling, where the ADU or JADU:

1. Is within the walls of the proposed or existing single-family dwelling, or within the existing space of an accessory structure, plus up to one hundred fifty (150) additional square feet if the expansion is limited to accommodating ingress and egress, has an exterior access independent of the single-family dwelling and has side and rear yard setbacks that comply with the applicable building and fire codes.

2. Has an exterior access independent of the single-family dwelling.

3. Has side or rear setbacks sufficient for fire and safety, as required by applicable building and fire codes.

B. Limited Detached or Single-Family Lot. One (1) detached, new construction ADU on a lot with a proposed or existing single-family dwelling, in addition to any JADU that might otherwise be established on the lot allowed in subsection A above, if the detached ADU satisfies the following limitations:

1. The side- and rear- yard setbacks are at least four (4) feet.

2. The total floor area is eight hundred (800) square feet or less.

3. The peak height above grade is sixteen (16) feet or less.

C. Converted on Multifamily Lot. Multiple ADUs within portions of existing multifamily dwelling structures not used as livable space, including but not limited storage rooms, passageways, attics, basements, or garages that satisfies the following:

1. If each converted ADU complies with the state building standards for dwellings.

2. Under this subsection, at least one (1) converted ADU is allowed within an existing multifamily dwelling, but the number of ADUs may not exceed twenty-five percent (25%) of the existing multifamily units.

D. Limited Detached on a Multifamily Lot. No more than eight (8) detached ADUs on a lot with an existing multifamily dwelling, or as many detached ADUs as there are primary dwelling units on the lot, whichever is less, are allowed. No more than two (2) detached ADUs are permitted on a lot with a proposed multi-family dwelling, are allowed. Each detached ADU must satisfy the following limitations:

1. The side- and rear-yard setbacks are at least four (4) feet.

2. The peak height above grade is sixteen (16) feet or less.

E. Junior Accessory Dwelling Units.

1. A building permit shall be required for a JADU. A JADU shall not be considered a separate dwelling for purposes of applying building codes, fire codes, collection of impact fees, or the provision of water, sewer, and power, including connection fees that might otherwise be associated with the provision of those services.

2. A JADU may not be sold separately from the single-family dwelling. A deed restriction shall be recorded prohibiting the sale of a JADU separate from the single-family dwelling.

3. The JADU must be installed concurrently with or after the construction of the single-family dwelling.

4. As provided by Government Code section 66313, JADUs are not considered new or separate dwelling units and, therefore, are exempt from the density limitations of the general plan.

5. No more than one (1) JADU may be located on a parcel.

6. One (1) off-street parking space shall be provided. Space can be located within the side yard setback adjacent to an existing driveway.

17.98.050 Effect of Conforming Provisions.

An ADU or JADU that conforms to the standards in this chapter will not be:

1. Deemed to be inconsistent with the City's general plan and zoning designation in which the ADU or JADU is located.

2. Deemed to exceed the allowable density for the lot on which the ADU or JADU is located.

3. Considered in the application of any local ordinance, policy, or program to limit residential growth.

4. Required to correct a nonconforming zoning condition, as defined in Section 17.04.140. This does not prevent the City from enforcing compliance with applicable building standards in accordance with Health and Safety Code section 17980.12.

Exhibit A

Chapter 17.98 ACCESSORY DWELLING UNITS

17.98.010 Purpose and intent.

The purpose of this section is to permit accessory dwelling units in single-family and

multifamily residential zoning districts consistent with state law (California Government Code Sections 66310 through 66342). This section is intended to expand housing opportunities by increasing the number of housing units available within existing neighborhoods while maintaining the primarily “single family” residential character of the area. Accessory dwelling units, which includes junior accessory dwelling units, are intended to provide livable housing at lower cost while providing greater security, companionship, and family support for the occupants, consistent with the general plan. An accessory dwelling unit must comply with all the provisions of this title, except as modified in this chapter.

17.98.020 Administration.

A. Accessory Dwelling Unit Approval Required. Approval of an ADU shall be obtained prior to construction, conversion, and/or development of the ADU. Pursuant to California Government Code Sections 66316 and 66317, approval of the ADU shall be considered ministerial without any discretionary review or a hearing. ADUs are exempt from the California Environmental Quality Act.

B. Application.

1. Applications for an ADU shall be filed with the community development director on

forms provided by the community development department.

2. An application for an ADU shall be accompanied by a fee, established by resolution

of the City Council, to cover the cost of handling the application as prescribed in this subsection.

3. Once an application is deemed complete, the application must be approved or

denied within sixty (60) days if there is an existing single-family or multifamily dwelling on the lot.

C. Existing Accessory Dwelling Units. This section shall in no way validate an illegal

accessory dwelling unit. An application for an ADU may be made pursuant to the provisions of this chapter to convert an illegal ADU into a lawful ADU, or to allow for the replacement, alteration, or expansion of an existing nonconforming ADU. The conversion of an illegal ADU into a lawful ADU, or the replacement, alteration, or expansion of an existing nonconforming ADU, shall be subject to the requirements of this chapter.

17.98.030 Development standards for all accessory dwelling units.

A. Only one (1) ADU and one (1) JADU shall be allowed for each single-family residential lot. No more than eight (8) detached ADUs or as many detached ADUs as there are primary dwelling units on the lot, whichever is less, are permitted on a lot that has an existing multifamily dwelling. No more than two (2) detached ADUs are permitted on a lot ~~that has an existing~~with a proposed multi-family dwelling. ~~or proposed multifamily dwelling.~~

B. The minimum floor space of a detached ADU shall be one hundred fifty (150) square feet and the maximum area of floor space shall not exceed one thousand two hundred (1,200) square feet. The maximum area of floor space of an attached accessory residential unit shall not exceed fifty percent (50%) of the living area of the existing principal residence, not to exceed a maximum of one thousand two hundred (1,200) square feet.

C. A detached ADU that is eight hundred (800) square feet or less and the peak height above grade is sixteen (16) feet or less may have a side and rear setback of four (4) feet.

D. An ADU built above an existing detached garage may be located within five (5) feet of the rear or side property lines, subject to complying with Title 24 of the California Code of Regulations.

E. The size of the ADU shall not be counted towards the maximum floor area ratio (FAR) for the site.

F. ADUs shall be subject to complying with zoning requirements in R-R, R-1, R-2, R-3 and R-4 zones, except as modified by the conditions of this section.

G. The lot on which the ADU is proposed shall contain a residence at the time of construction of the ADU. In the case of vacant lots, the residence and ADU and JADU may be constructed at the same time.

H. The ADU ~~is~~shall be self-contained with its own separate entrance, kitchen and bathroom and shall comply with all applicable building, fire, energy and other health and safety codes.

I. ~~An accessory building or structure, including a garage or carport, may be converted~~

A garage, carport or uncovered parking space located on a single-family or multi-family lot may be converted into an ADU, subject to complying with Title 24 of the California Code of Regulations. No off-street parking shall be required for an ADU. Replacement parking is not required when a garage ~~or~~, carport or uncovered parking space is converted to an ADU.

~~J.~~ ADUs shall achieve architectural continuity with the principal residence and with the character of the surrounding neighborhood, as determined by the community development department. No entrance to an ADU shall be located on the front building elevation of the principal residence if the ADU is attached to the residence, in order to maintain the appearance of the structure as a single-family residence.

K. ~~All ADUs and JADUs created before January 1, 2020, are subject to the owneroccupancy requirement that was in place when the ADU or JADU was created.~~

~~Any application for an ADU received after January 1, 2020, is not subject to the owneroccupancy requirement.~~

All JADUs are subject to an owner-occupancy agreement. A natural person with equitable title to the property shall occupy either the principal dwelling unit or the JADU as their principal or primary residence as defined by the County Assessor. However, the owner-occupancy agreement in this subsection does not apply if the property is entirely owned by another governmental agency, land trust, or housing organization.

The form of the deed restriction will be provided by the City and must provide that:

1. Except as otherwise provided in Government Code Section 66341, the JADU may not be sold separately from the primary dwelling.

2. The JADU is restricted to the approved size and to other attributes allowed by this section.

3. The deed restriction runs with the land and may be enforced against future property owners.

4. The deed restriction may be removed if the owner eliminates the JADU, as evidenced by, for example, removal of the kitchen facilities. To remove the deed restriction, an owner may make a written request of the community development director, providing evidence the JADU has in fact been eliminated. The community development director may then determine whether the evidence supports the claim that the JADU has been eliminated. Appeal may be taken from the community development director's determination consistent with other provisions of this Code. If the JADU is not entirely physically removed, but is only eliminated by virtue of having a necessary component of an JADU unit removed, the remaining structure and improvements must otherwise comply with applicable provisions of this Code.

5. The deed restriction is enforceable by the community development director for the benefit of the City. Failure of the property owner to comply with the deed restriction may result in legal action against the property owner, and the City is authorized to obtain any remedy available

to it at law or equity, including, but not limited to, obtaining an injunction enjoining the use of the JADU in violation of the recorded restrictions or abatement of the illegal unit.

If either unit should become non-owner-occupied, the JADU, upon notification by the City, shall be converted into a non-JADU by removing the kitchen facilities. To ensure the property is owner-occupied, the property owner shall record a deed restriction with the County Recorder's office and a copy filed with the community development director prior to issuance of a building permit for a JADU.

L. All new construction or exterior alterations to existing structures proposed for an ADU may be subject to design review as prescribed in Chapter 17.36, except that design review shall be ministerial without any discretionary review or a hearing.

M. No impact fee shall be imposed on an ADU that is less than seven hundred fifty (750) square feet in size. For purposes of this section "impact fees" include the fees specified in Section 66000 and 66477 of the Government Code, but do not include utility connection fees or capacity charges. Except as mentioned above, the City Council may, by resolution, establish fees for accessory units that mitigate the impact of an ADU on public infrastructure or services based on the square footage of the ADU in relation to the square footage of the principal residence.

N. An ADU may be required to have a new or separate utility connection directly between the ADU and the utility. The City Council may adopt by resolution a connection fee or capacity charge that is proportionate to the burden of the proposed ADU upon the water and sewer system. The fee shall be based upon either square footage of the ADU or its drainage fixture unit (DFU) values, as defined in the Uniform Plumbing Code adopted and published by the International Association of Plumbing and Mechanical Officials. ADUs shall be exempt from any requirements to install a new or separate utility connection and pay any connection fees or charges if it is created by the conversion of interior space of the principal residence, unless the unit is constructed with a new single-family residence.

~~O. The owner of an ADU built before January 1, 2010, may request any correction of building standards enforced by local agencies under the authority of Section 17960 of the California Health and Safety Code be delayed subject to the following:~~

~~1. Prior to January 1, 2030, the owner requests in writing enforcement of any violation of a building standard be delayed for five (5) years.~~

~~2. The community development director, in consultation with the building official determines, the enforcement of the building standard or standards is not necessary~~

~~to protect the health and safety.~~

An ADU created pursuant to Government Code section 66323 must be rented for terms longer than thirty (30) days.

P. Income Reporting. In order to facilitate the City's obligation to identify adequate sites for housing in accordance with Government Code sections 65583.1 and 66341, the following requirements must be satisfied:

1. With the ~~building permit~~building permit application, the applicant must provide the City with an estimate of the projected annualized rent that will be charged for the ADU or JADU.

2. Within ninety (90) days after each yearly anniversary of the issuance of the building permit, the owner must report the actual rent charged for the ADU or JADU during the prior year. If the City does not receive the report within the 90-day period, the owner is in violation of this Code, and the City may send the owner a notice of violation and allow the owner another thirty (30) days to submit the report. If the owner fails to submit the report within the 30-day period, the City may enforce this provision in accordance with applicable law.

Q. Notice of Construction. At least ten (10) business days before starting any construction of an ADU or JADU, the property owner must give written notice to all the owners of record of each adjacent residential parcels, which notice must include the following information:

1. Notice that construction has been authorized,

2. The anticipated start and end dates for construction,

3. The hours of construction,

4. Contact information for the project manager (for construction-related complaints), and

5. Contact information for the building division.

This notice requirement does not confer a right on the noticed persons or on anyone else to comment on the project before permits are issued. Approval is ministerial. Under state law, the City has no discretion in approving or denying a particular ADU project under this section. This notice requirement is purely to promote neighborhood awareness and expectation.

R. Demolition Permits. A demolition permit for a detached garage that is to be replaced with an ADU is reviewed with the application for the ADU and issued at the same time.

S. Fire sprinklers. Fire sprinklers are required in an ADU or JADU if sprinklers are required in the primary residence. The construction of an ADU or JADU does not trigger a requirement for fire sprinklers to be installed in the primary residence.

17.98.040 Development standards for streamlined approval of accessory dwelling units.

The community development director shall ministerially approve a building permit application for an ADU or a JADU which meets the following:

A. Converted Space on a Single-Family Lot: One (1) ADU as described in this subsection and one (1) JADU shall be allowed on a lot with a proposed or existing single-family dwelling, where the ADU or JADU:

1. Is within the walls of the proposed or existing single-family dwelling, or within the existing space of an accessory structure, plus up to one hundred fifty (150) additional square feet if the expansion is limited to accommodating ingress and egress, has an exterior access independent of the single-family dwelling and has side and rear yard setbacks that comply with the applicable building and fire codes.

2. Has an exterior access independent of the single-family dwelling.

3. Has side or rear setbacks sufficient for fire and safety, as required by applicable building and fire codes.

B. Limited Detached or Single-Family Lot. One (1) detached, new construction ADU on a lot with a proposed or existing single-family dwelling, in addition to any JADU that might otherwise be established on the lot allowed in subsection A above, if the detached ADU satisfies the following limitations:

1. The side- and rear- yard setbacks are at least four (4) feet.

2. The total floor area is eight hundred (800) square feet or less.

3. The peak height above grade is sixteen (16) feet or less.

C. Converted on Multifamily Lot. Multiple ADUs within portions of existing multifamily dwelling structures not used as livable space, including but not limited storage rooms, passageways, attics, basements, or garages that satisfies the following:

1. If each converted ADU complies with the state building standards for dwellings.

2. Under this subsection, at least one (1) converted ADU is allowed within an existing multifamily dwelling, but the number of ADUs may not exceed ~~twentyfive~~twenty-five percent (25%) ~~percent~~ of the existing multifamily units.

D. Limited Detached on a Multifamily Lot. No more than ~~two~~eight (~~2~~8) detached ADUs on a lot with an existing multifamily dwelling ~~if each~~, or as many detached ADUs as there are primary dwelling units on the lot, whichever is less, are allowed. No more than two (2) detached ADUs are permitted on a lot with a proposed multi-family dwelling, are allowed. Each detached ADU ~~satisfies~~must satisfy the following limitations:

1. The side- and rear-yard setbacks are at least four (4) feet.

2. The peak height above grade is sixteen (16) feet or less.

E. Junior Accessory Dwelling Units.

1. A building permit shall be required for a JADU. A JADU shall not be considered a separate dwelling for purposes of applying building codes, fire codes, collection of impact fees, or the provision of water, sewer, and power, including connection fees that might otherwise be associated with the provision of those services.

2. ~~May~~A JADU may not be sold separately from the single-family dwelling. A deed restriction shall be recorded prohibiting the ~~subdivision or~~ sale of a JADU separate from the ~~singlefamily~~single-family dwelling.

3. ~~Permitted by this section~~The JADU must be installed concurrently with or after the construction of the ~~singlefamily~~single-family dwelling.

4. ~~-~~As provided by Government Code section 66313, JADUs are not considered new or separate dwelling units and, therefore, are exempt from the density limitations of the general plan.

5. ~~-~~No more than one (1) ~~junior accessory dwelling~~JADU may be located on a parcel.

6. One (1) off-street parking space shall be provided. Space can be located within the side yard setback adjacent to an existing driveway.

17.98.050 Effect of Conforming Provisions.

An ADU or JADU that conforms to the standards in this chapter will not be:

1. Deemed to be inconsistent with the City's general plan and zoning designation in which the ADU or JADU is located.

2. Deemed to exceed the allowable density for the lot on which the ADU or JADU is located.

3. Considered in the application of any local ordinance, policy, or program to limit residential growth.

4. Required to correct a nonconforming zoning condition, as defined in Section 17.04.140. This does not prevent the City from enforcing compliance with applicable building standards in accordance with Health and Safety Code section 17980.12.

CITY COUNCIL
STAFF REPORT

TO: Honorable Mayor and Councilmembers

DATE: March 4, 2025

FROM: Jeremy Craig, City Manager

SUBJECT: 2025 City Council Appointments to Local and Regional Committees, Boards, and authorities

RECOMMENDATION:
By motion, approve the list of appointments to various local and regional committees, boards, and authorities, as amended.

BACKGROUND:
Following the reorganization of the City Council, the Council shall confirm the list of councilmember appointments to various local and regional entities. Attachment A is an initial draft list of potential appointments that reflects the new council composition, following a review by Mayor Vallecillo.

DISCUSSION:
The City Council should review Attachment A, offer any changes, and confirm any additional information (such as blank alternate assignments).

FISCAL IMPACT:
None

ATTACHMENT:
2025 Council Member Appointment List

Groups City Council Members Particpate In as of February 2025 - Draft		DRAFT 02/25/2025			PROPOSED	
Committee Appointment	Regional / Lo	Mandatory / Optional	Meeting Frequency	Meeting Schedule	2023 Primary	2023 Alternate
Climate Action Comission	City	Liaison	Monthly		Carol Scianna	
Climate Action Comission Selection Committee Ad Hoc	City	Ad hoc	As needed	As needed	Carol Scianna & Jesse Loren	
Design Review Committee	City	Mandatory	As needed	As needed	Bill Biasi & Al Vallecillio	Richard Casavecchia
~~Downtown Buisness Association~~	~~City~~	~~Liason~~	~~Quarterly~~		*combined w/ Chamber*	
Hispanic Advisory Committee	City	Liaison	Monthly	1st Monday, 6:30pm	Al Vallecillio	Jesse Loren
Natural Resources Commission	City	Liaison	Monthly	3rd Monday, 6pm	Carol Scianna	Bill Biasi
Planning Commission	City	Liaison	Monthly	4th Tuesday, 6:30pm	Bill Biasi	Richard Casavecchia
Planning Commission Selection Ad Hoc	City	Ad hoc	As needed	As needed	Bill Biasi	Jesse Loren
Senior Commission on Aging	City	Liaison	Monthly	2nd Wednesday	Al Vallecillio	Carol Scianna
Senior Commission on Aging Selection Ad Hoc	City	Ad hoc	As needed	As needed	Bill Biasi	Jesse Loren
Winters Affordable Housing Steering Committee	City	Ad hoc	As needed	As needed	Bill Biasi	Al Vallecillo
League of CA Cities Business Meeting Representative	City	Appointment	Annually	September at Conference	Al Vallecillio	Richard Casavecchia
Winters Chamber of Commerce	Local	Liason	Monthly	2nd Friday, 8:30am	Al Vallecillio	Richard Casavecchia
Winters Fire Protection District Board	Local	Optional	Quarterly	3rd Thursday, 4:00pm	Richard Casavecchia	Bill Biasi
WJUSD / City 2x2	Local	Mandatory	Bi-Monthly	4th Wednesday, 5:00pm	Jesse Loren & Al Vallecillo	Bill Biasi
Yolo County Commission to Address Homelessness	Regional	Mandatory	Monthly	1st Thursday, 9:30am-11am	Al Vallecillio	Carol Scianna
New Hope Community Development Corp	Regional	Mandatory	Bi-Monthly	4th Wednesday, follows YHA	Al Vallecillio	Bill Biasi
Yolo County Housing Authority	Regional	Mandatory	Bi-Monthly	4th Wednesday, 3pm	Al Vallecillio	Bill Biasi
Animal Services JPA	Regional	Mandatory	As needed	As needed	Bill Biasi	Richard Casavecchia
LAFCO	Regional	Mandatory	Monthly	4th Thursday, 9:00am	Bill Biasi	Jesse Loren
Rural Access Network (RAN)	Regional	Mandatory ?	As needed	As needed	Bill Biasi	
City Selection Committee	Regional	Mandatory	As needed	As needed	Bill Biasi	
Yolo Leaders	Regional	?			Bill Biasi	
City / County 2x2	Regional	Mandatory	Bi-Monthly	3rd Wednesday, 4:00pm	Bill Biasi & Jesse Loren	Carol Scianna
Lower Putah Creek Committee	Regional	Optional	Monthly	2nd Thursday, 3:30-5:00pm	Carol Scianna	Bill Biasi
Yolo Solano Air Quality District	Regional	Mandatory	Monthly	2nd Wednesday, 9:00am	Carol Scianna	Richard Casavecchia
Yolo Subbasin Ground Water Authority	Regional	Mandatory	Bi-Monthly	3rd Monday, 3:15-5:00pm	Carol Scianna	Jesse Loren
Sac Yolo Mosquito Vector Control District	Regional	Mandatory	Monthly	3rd Tuesday, 10:00am	Richard Casavecchia	Jesse Loren
SACOG	Regional	Mandatory	Monthly	3rd Thursday, 9:30am	Jesse Loren	Al Vallecillio
SACOG ~~Land Use and Natural Resources~~ Transportation Committ	Regional	Mandatory	Monthly	1st Thursday, 1:30	Jesse Loren	Al Vallecillio
Solano Community College District	Regional	Optional	Monthly	3rd Wednesday, 6:30pm	Jesse Loren	
Yolo Community Foundation Leadership Advisory Committee	Regional	Optional	Bi-Annual	ad hoc	Jesse Loren	
Yolo County Transportation District	Regional	Mandatory	Monthly	2nd Monday, 7:00pm	Jesse Loren	Al Vallecillo
Valley Clean Energy	Regional	Mandatory	Monthly	2nd Thursday, 5:00pm	Jesse Loren & Richard Casavecchia	Al Vallecillo
Yolo FireSafe Council	Regional	Optional	Monthly	4th Wednesday, 4:00pm	Richard Casavecchia	Bill Biasi
Solano EDC	Regional	Optional	Monthly	2nd Thursday, 9:00-10:00am	Richard Casavecchia	Bill Biasi
Yolo County Road Map to the Future Community Engagement	Regional	Per Resolution 2022-97	As needed	Jan - June 2023	Jesse Loren	Al Vallecillo
Yolo Habitat Conservancy	Regional	Mandatory	Bi-Monthly	3rd Monday, 5:30-7:30	Richard Casavecchia	Al Vallecillio
SACOG Rates, Equity & Inclusion (REI)	Regional	Mandatory			Jesse Loren	Al Vallecillio
Disaster Services Council - Yolo Ready	Regional	Mandatory			Richard Casavecchia	Al Vallecillio

Clerk/Contact	Website
Zorina	https://www.ych.ca.gov/about-us/#docs
Zorina	
Zorina	
Zorina	https://www.cityofwinters.org/hispanic-advisory-committee/
Kristine	https://www.cityofwinters.org/natural-resources-commission/
Zorina	https://www.cityofwinters.org/planning-commission/
Zorina	
Zorina	https://www.cityofwinters.org/winters-senior-commission-on-aging/
Zorina	*to be re-established*
Zorina	
Zorina	https://www.ych.ca.gov/about-us/#docs
Zorina	https://www.winterschamber.com/
Gail	https://www.wintersfire.org/wfpd/
Anietta	
Diana Ponce	https://www.yolocounty.gov/government/general-government-departments/health-human-services/contact-us
Julie Datcher	https://www.ych.ca.gov/
Julie Datcher	*New Hope Community Development board mtg follows Housing Authority*
Joanna VanHoosear	
Terri Tuck	
Julie Datcher	
Julie Datcher	https://www.cityofwinters.org/2x2/
Max Stevenson	https://www.scwa2.com/lower-putah-creek-coordinating-committee/
DENISE ALMAGUER	https://www.ysaqmd.org/
Kristin Sicke	https://www.yologroundwater.org/meetings-fd5f356
	https://www.fightthebite.net/
Lynette Espinoza	https://www.sacog.org/
Lynette Espinoza	https://www.sacog.org/
	https://welcome.solano.edu/sccd-governing-board-homepage/
Heather Cioffi	https://yolobus.com/board/
Alisa Lembke	https://valleycleanenergy.org/board-meetings/
Julie Datcher	https://www.yolohabitatconservancy.org/
	https://www.sacog.org/
	Yolo OES?

Groups City Council Members Particpate In as of January 2023 - Draft		Approved January 10, 2022			*PROPOSED*			
Committee Appointment	Regional / Lo	Mandatory / Optional	Meeting Frequency	Meeting Schedule	2023 Primary	2023 Alternate	Clerk/Contact	Website
Hispanic Advisory Committee	City	Liaison	Monthly	1st Monday, 6:30pm	Al Vallecillio	Jesse Loren	Ellena	https://www.cityofwinters.org/hispanic-advisory-committee/
League of CA Cities Business Meeting Representative	City	Appointment	Annually	September at Conference	Al Vallecillio	Richard Casavecchia		https://www.ych.ca.gov/about-us/#docs
New Hope Community Development Corp	Regional	?	Bi-Monthly	4th Wednesday, 3pm	Al Vallecillio			
Senior Commission on Aging	City	Liaison	Monthly	2nd Wednesday	Al Vallecillio		Ellena	https://www.cityofwinters.org/winters-senior-commission-on-aging/
Yolo County Commission to Address Homelessness	Regional	Mandatory	Monthly	1st Thursday, 9:30am-11am	Al Vallecillio	Carol Scianna	Anisa vallejo	https://www.ych.ca.gov/about-us/#docs
Yolo County Housing Authority	Regional	Mandatory	Bi-Monthly	4th Wednesday, 3pm	Al Vallecillio	Bill Biasi	Julie Datcher	
Animal Services JPA	Regional	Mandatory	As needed	As needed	Bill Biasi	Jesse Loren	Joanna VanHoosear	
City Selection Committee	Regional	Mandatory	As needed	As needed	Bill Biasi		Julie Datcher	
Downtown Buisness Association	City	Liason	Quarterly		Bill Biasi	Richard Casavecchia		
LAFCO	Regional	Mandatory	Monthly	4th Thursday, 9:00am	Bill Biasi	Jesse Loren	Terri Tuck	
Planning Commission Selection Ad Hoc	City	Ad hoc	As needed	As needed	Bill Biasi	Jesse Loren	Ellena	
Rural Access Network (RAN)	Regional	Mandatory ?	As needed	As needed	Bill Biasi			
Senior Commission on Aging Selection Ad Hoc	City	Ad hoc	As needed	As needed	Bill Biasi	Jesse Loren	Ellena	
Winters Affordable Housing Steering Committee	City	Ad hoc	As needed	As needed	Bill Biasi	Al Vallecillo	Ellena	
Yolo Leaders	Regional	?			Bill Biasi			
Design Review Committee	City	Mandatory	As needed	As needed	Bill Biasi & Al Vallecillio		Ellena	
City / County 2x2	Regional	Mandatory	Bi-Monthly	3rd Wednesday, 4:00pm	Bill Biasi & Jesse Loren	Carol Scianna	Julie Datcher	https://www.cityofwinters.org/2x2/
Climate Action Comission	City	Liaison	Monthly		Carol Scianna		Ellena	https://www.ych.ca.gov/about-us/#docs
Lower Putah Creek Committee	Regional	Optional	Monthly	2nd Thursday, 3:30-5:00pm	Carol Scianna	Bill Biasi	Max Stevenson	https://www.scwa2.com/lower-putah-creek-coordinating-committee/
Natural Resources Commission	City	Liaison	Monthly	3rd Monday, 6pm	Carol Scianna	Bill Biasi	Kristine	https://www.cityofwinters.org/natural-resources-commission/
Yolo Solano Air Quality District	Regional	Mandatory	Monthly	2nd Wednesday, 9:00am	Carol Scianna	Richard Casavecchia	DENISE ALMAGUER	https://www.ysaqmd.org/
Yolo Subbasin Ground Water Authority	Regional	Mandatory	Bi-Monthly	3rd Monday, 3:15-5:00pm	Carol Scianna	Jesse Loren	Kristin Sicke	https://www.yologroundwater.org/meetings-fd5f356
Climate Action Comission Selection Committee Ad Hoc	City	Ad hoc	As needed	As needed	Carol Scianna & Jesse Loren		Ellena	
Sac Yolo Mosquito Vector Control District	Regional	Mandatory	Monthly	3rd Tuesday, 10:00am	Jesse Loren			https://www.fightthebite.net/
SACOG	Regional	Mandatory	Monthly	3rd Thursday, 9:30am	Jesse Loren	Bill Biasi	Lynette Espinoza	https://www.sacog.org/
SACOG Land Use and Natural Resources	Regional	Mandatory	Monthly	1st Thursday, 1:30	Jesse Loren		Lynette Espinoza	https://www.sacog.org/
Solano Community College District	Regional	Optional	Monthly	3rd Wednesday, 6:30pm	Jesse Loren			https://welcome.solano.edu/sccd-governing-board-homepage/
Yolo Community Foundation Leadership Advisory Committee	Regional	Optional	Bi-Annual	ad hoc	Jesse Loren			
Yolo County Road Map to the Future Community Engagement	Regional	Per Resolution 2022-97	As needed	Jan - June 2023	Jesse Loren	Al Vallecillo		
Yolo County Transportation District	Regional	Mandatory	Monthly	2nd Monday, 7:00pm	Jesse Loren	Al Vallecillo	Heather Cioffi	https://yolobus.com/board/
WJUSD / City 2x2	Local	Mandatory	Bi-Monthly	4th Wednesday, 5:00pm	Jesse Loren & Al Vallecillo	Bill Biasi	Anietta	
Valley Clean Energy	Regional	Mandatory	Monthly	2nd Thursday, 5:00pm	Jesse Loren & Richard Casavecchia	Al Vallecillo	Alisa Lembke	https://valleycleanenergy.org/board-meetings/
Planning Commission	City	Liaison	Monthly	4th Tuesday, 6:30pm	Richard Casavecchia	Bill Biasi	Ellena	https://www.cityofwinters.org/planning-commission/
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Winters Chamber of Commerce	Local	Liason	Monthly	2nd Friday, 8:30am	Richard Casavecchia	Bill Biasi		https://www.winterschamber.com/
Winters Fire Protection District Board	Local	Optional	Quarterly	3rd Thursday, 4:00pm	Richard Casavecchia	Bill Biasi	Gail	https://www.wintersfire.org/wfpd/
Yolo FireSafe Council	Regional	Optional	Monthly	4th Wednesday, 4:00pm	Richard Casavecchia	Bill Biasi		
Yolo Habitat Conservancy	Regional	Mandatory	Bi-Monthly	3rd Monday, 5:30-7:30	Richard Casavecchia		Julie Datcher	https://www.yolohabitatconservancy.org/