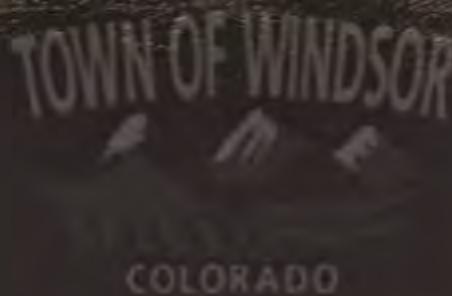


*Town of* WINDSOR *Colorado*

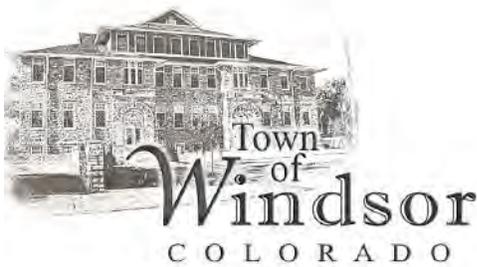


# 2014 BUDGET

*January 1, 2014 - December 31, 2014*



*Town of Windsor  
301 Walnut Street  
Windsor, CO 80550  
Phone: (970) 674-2400  
Fax (970) 674-2456  
[www.windsorgov.com](http://www.windsorgov.com)*



# 2014 BUDGET

**JANUARY 1, 2014 – DECEMBER 31, 2014**

COMMUNICATION DEVICE • POLICY DOCUMENT • OPERATIONS GUIDE • FINANCIAL PLAN

## TOWN BOARD MEMBERS

4 Year Terms

		<u>Term Expires</u>
Mayor - <i>at-large</i>	John Vazquez	<i>Apr 2016</i>
Mayor Pro Tem <i>District 4</i>	Kristie Melendez	<i>Apr 2014</i>
Town Board Member <i>District 1</i>	Myles Baker	<i>Apr 2016</i>
Town Board Member <i>District 2</i>	Don Thompson	<i>Apr 2014</i>
Town Board Member <i>District 3</i>	Jeremy Rose	<i>Apr 2016</i>
Town Board Member <i>District 5</i>	Robert Bishop-Cotner	<i>Apr 2016</i>
Town Board Member <i>District 6</i>	Ivan Adams	<i>Apr 2014</i>

## TOWN STAFF

Town Manager	Kelly Arnold
Town Attorney	Ian McCargar
Municipal Judge	Mike Manning
Town Clerk / Assistant to Town Manager	Patti Garcia
Director of Finance / Information Systems	Dean Moyer
Director of Human Resources / Risk Management	Mary Robins
Director of Planning	Joe Plummer
Economic Development Manager	Stacy Johnson
Chief of Police	John Michaels
Director of Public Works	Terry Walker
Director of Engineering	Dennis Wagner
Director of Parks, Recreation & Culture	Melissa M. Chew

TOWN OF WINDSOR  
301 Walnut Street  
Windsor, Colorado 80550

Phone: 970.674.2400

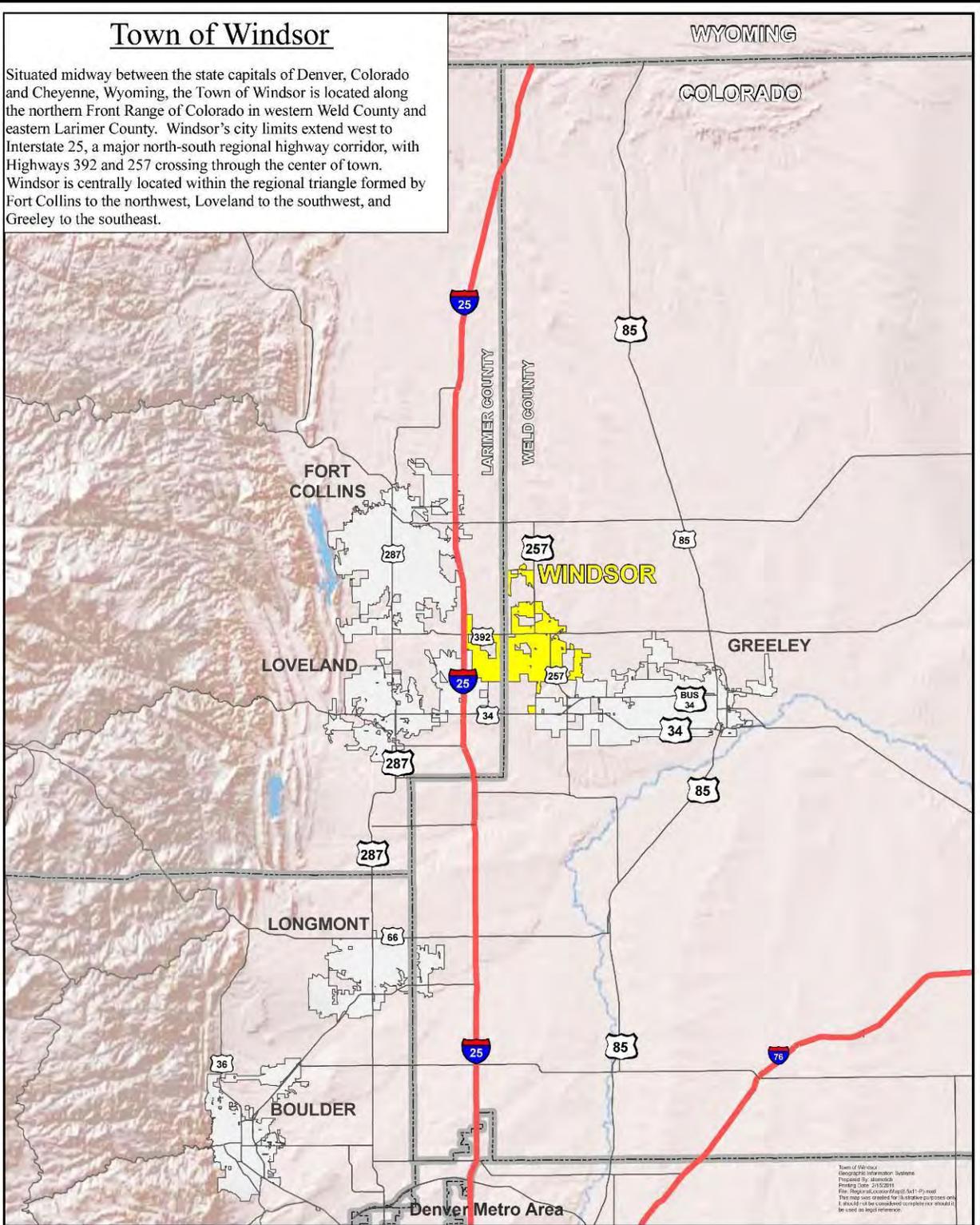
Fax: 970.674.2456

[www.windsorgov.com](http://www.windsorgov.com)



## Town of Windsor

Situated midway between the state capitals of Denver, Colorado and Cheyenne, Wyoming, the Town of Windsor is located along the northern Front Range of Colorado in western Weld County and eastern Larimer County. Windsor's city limits extend west to Interstate 25, a major north-south regional highway corridor, with Highways 392 and 257 crossing through the center of town. Windsor is centrally located within the regional triangle formed by Fort Collins to the northwest, Loveland to the southwest, and Greeley to the southeast.



Town of Windsor  
Geographic Information Systems  
Prepared by: Stormach  
Project Code: 21152015  
File: RegionLocationMap01-04-15.mxd  
This map was created for illustrative purposes only.  
It should not be considered complete nor should it  
be used as legal reference.



## Town of Windsor, Colorado LOCATION MAP



1:500,000

**AWARD FOR DISTINGUISHED  
BUDGET PRESENTATION**



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Town of Windsor  
Colorado**

For the Fiscal Year Beginning

**January 1, 2013**

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the **Town of Windsor, Colorado** for its annual budget for the fiscal year beginning **January 1, 2013**. This was the eighth year the Town of Windsor received this award.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device.

This award is valid for a period of one year only. The Town of Windsor believes the current budget continues to conform to program requirements, and is submitting it to GFOA to determine its eligibility for another award.

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**TOWN OF WINDSOR  
RESOLUTION NO. 2013 - 69**

---

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND, AND ADOPTING A BUDGET FOR THE TOWN OF WINDSOR, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY, 2014, AND ENDING ON THE LAST DAY OF DECEMBER, 2014, AND APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES, IN THE AMOUNT AND FOR THE PURPOSE AS SET FORTH BELOW, FOR THE TOWN OF WINDSOR, COLORADO, FOR THE 2014 BUDGET YEAR

WHEREAS, Article 11 of the Town of Windsor Home Rule Charter contains requirements for the formulation, presentation and adoption of the annual budget; and

WHEREAS, the Town Board of the Town of Windsor has appointed Kelly Arnold, Town Manager to prepare and submit a proposed budget to said governing body at the proper time, and;

WHEREAS, Kelly Arnold, Town Manager has submitted a proposed budget to this governing body on October 12, 2013 for its consideration, and;

WHEREAS, upon due and proper notice, published or posted in accordance with the law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held on November 25, 2013 and interested taxpayers were given an opportunity to file or register any objections to said proposed budget, and;

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues so that the budget remains in balance, as required by law.

WHEREAS, it is necessary to appropriate the revenues provided in the budget to and for the purposes described below, thereby establishing a limitation on expenditures for the operations of the Town of Windsor.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN BOARD OF THE TOWN OF WINDSOR, COLORADO:

Section 1. That the budget as submitted amended, and herein below summarized by fund, is hereby approved and adopted as the budget of the Town of Windsor for the year stated above.

**REVENUE RESOURCES**

General Fund	\$ 19,226,536
Park Improvement Fund	4,265,348
Conservation Trust Fund	854,005
Capital Improvement Fund	11,621,270
Community / Recreation Center Fund	1,238,810
Water Fund	25,074,376
Sewer Fund	10,654,734
Storm Drainage Fund	3,641,035
Fleet Management Fund	1,478,439
Information Technology Fund	1,272,110
Facility Services Fund	659,636
Windsor Building Authority Fund	290,593
<b>TOTAL ALL FUNDS</b>	<b>\$ 80,276,892</b>

**ESTIMATED EXPENDITURES**

General Fund	
Current Operating Expenses	\$10,362,940
Debt Service and Transfers	<u>2,353,187</u>
Total General Fund	\$12,716,127
Park Improvement Fund	
Current Operating Expenses	\$ 10,000
Debt Service and Transfers	25,601
Capital Outlay	<u>765,000</u>
Total Park Improvement Fund	\$ 800,601
Conservation Trust Fund	
Current Operating Expenses	\$ 10,000
Capital Outlay	<u>469,796</u>
Total Conservation Trust Fund	\$ 479,796
Capital Improvement Fund	
Current Operating Expenses	\$ 1,600,485
Small Equipment	77,655
Capital Outlay	3,198,275
Debt Service and Transfers	<u>462,733</u>
Total Capital Improvement Fund	\$ 5,339,148
Community/Recreation Center Fund	
Current Operating Expenses	\$ 511,219
Debt Service and Transfers	<u>647,585</u>
Total Community/Rec Center Fund	\$ 1,158,804
Water Fund	
Current Operating Expenses	\$ 2,443,510
Debt Service	303,972
Capital Outlay	7,134,081
Transfers	<u>720,054</u>
Total Water Fund	\$ 10,601,617
Sewer Fund	
Current Operating Expenses	\$ 1,032,563
Debt Service	230,423
Capital Outlay	512,875
Transfers	<u>328,900</u>
Total Sewer Fund	\$ 2,104,761
Storm Drainage Fund	
Current Operating Expenses	\$ 205,391
Capital Outlay	1,894,231
Transfers	<u>196,885</u>
Total Storm Drainage Fund	\$ 2,296,507

Fleet Management Fund	
Current Operating Expenses	\$ 546,019
Capital Outlay	<u>710,050</u>
Total Fleet Management Fund	\$ 1,256,069
Information Technology Fund	
Current Operating Expenses	\$ 641,484
Transfers	12,806
Capital Outlay	<u>581,000</u>
Total Information Technology Fund	\$ 1,235,290
Facility Services Fund	
Current Operating Expenses	\$ 606,806
Transfers	<u>6,000</u>
Total Facility Services Fund	\$ 612,806
Windsor Building Authority Fund	
Debt Service	<u>\$ 145,080</u>
Total Windsor Building Authority Fund	\$ 145,080
<hr/>	
<b>TOTAL ALL FUNDS</b>	<b>\$38,746,606</b>

Section 2. That the budget hereby approved and adopted shall be signed by the Mayor and Members of the Town Board, and shall be made a part of the public records of the Town of Windsor, Colorado.

Section 3. That the sums described above are and shall be appropriated for the 2014 Budget Year.

Section 4. The Town Clerk is hereby instructed to publish this Resolution in full upon adoption thereof by the Town Board.

Upon motion duly made, seconded and carried, the foregoing Resolution was adopted this 25<sup>th</sup> day of November, 2013.

TOWN OF WINDSOR, COLORADO



By:         / John S. Vazquez          
John S. Vazquez, Mayor

ATTEST

        / Patti Garcia          
Patti Garcia, Town Clerk

# TOWN BOARD



**Kristie Melendez**  
*Mayor Pro Tem, District 4*



**John S. Vazquez**  
*Mayor*



**Myles Baker**  
*Board Member, District 1*



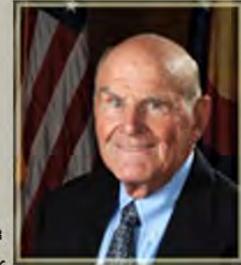
**Don Thompson**  
*Board Member, District 2*



**Jeremy Rose**  
*Board Member, District 3*



**Robert Bishop-Cotner**  
*Board Member, District 5*



**Ivan Adams**  
*Board Member, District 6*



**Town Manager**  
**Kelly Arnold**

## STAFF



**Town Attorney**  
**Ian McCargar**



**Economic Development Manager**  
**Stacy Johnson**



**Director of Finance/Information Systems**  
**Dean Moyer**



**Director of Engineering**  
**Dennis L. Wagner**



**Director of Human Resources**  
**Mary Robins**



**Chief of Police**  
**John E. Michaels**



**Director of Planning**  
**Joseph Plummer**



**Director of Parks,  
Recreation & Culture**  
**Melissa M. Chew**



**Town Clerk/Customer Service  
Assistant to Town Manager**  
**Patti Garcia**



**Director of Public Works**  
**Terry Walker**



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## Office of the Town Manager

301 Walnut Street, Windsor, Colorado 80550  
(970) 674 – 2400

Honorable Mayor, Town Board Members, and Citizens of Windsor, Colorado:

The 2014 budget is a balanced allocation of resources meeting the continued needs of Windsor. It meets all legal obligations mandated by federal, state, and local laws. It is set forth as the financial plan and operations guide used to communicate to Windsor citizens.

The 2014 budget was approved and adopted by the Windsor Town Board on November 25, 2013 appropriating \$38,746,606 for expenditures. The 2014 appropriation is a 20.7% increase from the 2013 budget, due to some long awaited operational changes and large capital infrastructure investments. There is also a 20.8% increase in projected revenues of \$38,363,504 as compared to \$31,495,029 budgeted in 2013. The increase is primarily due to receiving a \$4.5 million loan for a non-potable water project in 2014. Another 8.5% of the increase is taxes, mainly sales and use taxes. Comparing the 2014 revenue to 2013, less the grants and loans in 2014, is actually an anticipated 8.1% increase. The difference between revenue and expenditure is modest and will be filled by accumulated fund balances which grew from unanticipated revenue growth and less expenditure. Many of the anticipated 2013 projects were also delayed to 2014. The mill levy will remain at 12.03 mills for 2014.

With the 2008 tornado and the Great Recession starting to disappear in the rear view mirror, this past year and future years will start to allow the Town to really focus on delivering key programs with wise policy decisions in a non-reactive method. Much of our previous five years budgeting has been reacting to circumstances beyond our control. This also made us really focus on the numbers and monitor carefully.

The number focus hasn't changed, but what has changed is we can now also focus more on our efforts and outcomes since we have more experience with our service levels and costs associated with the services. As a result, the 2014 budget figures and recommendations are more confident and can be supported by results.

### **THEMES AND TRENDS**

**The 2014 budget continues to focus on fiscal responsibility while building a long-term sustainable community through strategic investments and emphasizing the maintenance of existing infrastructure. In order to achieve these goals, the 2014 budget emphasizes the importance of funding the key day-to-day tools that lead to success. These tools are employees, technology, and providing services most highly rated by citizens.**

Some examples of fiscal responsibility, long-term investments, maintenance, employees, technology, and highly rated services that will be highlighted during the budget presentation are:

#### **Fiscal Responsibility**

- For the most part, departments met the target of zero growth unless warranted. This year's increases tended to focus on utility (electricity) increases and the cost increases of some of our material. With the recent floods, our projections on some of the material increases may not be enough due to the regional reconstruction effort which could lead to material shortfalls.
- Departments making fiscally responsible decisions to operate more efficiently without incurring additional costs. The most notable are in Customer Service and in Museum operations.

- A balanced budget is achieved with some large one-time expenditure financed from reserves that have grown the past couple of years.

#### **Long-Term Investments**

- Purchase of a 1,000 to 1,200 acre foot augmentation structure (Kyger Reservoir) that will serve the long-term non-potable and potentially potable needs of the community.
- Planning for the future of a Public Works and Parks facility that will be the future home of our primary service center.
- Re-updating our Windsor Housing Study demographics and reviewing future building patterns to determine the long-term needs for housing and infrastructure in Windsor.
- Nutrient study at the Wastewater Treatment Plant that will provide guidance on what will be needed to meet the new Federal mandate.

#### **Maintenance**

- Providing additional personnel in both the Water and Sewer divisions so that these services are maintained properly, safely, and in a timely fashion.
- Continuing to increase street maintenance improvements with the one-time funds realized from the oil and gas revenues.
- Irrigation replacement at the Cemetery to maintain it as a key institutional centerpiece of our community.

#### **Employees**

- The budget recommends that employees are recognized with an average 4% merit based increase. Personnel continue to be the most valued tool for Windsor government to provide services.
- Continue to provide a health insurance plan that provides a good benefit during these uncertain healthcare times.
- Providing a tuition reimbursement agreement that was discontinued in 2009 and during the recession budgets.

#### **Technology**

- One of the most significant program improvements in this budget is to purchase and implement new software packages for financial purposes and for planning purposes. The ability to update the financial package should provide better integration in the organization. The planning software is to introduce a comprehensive tool instead of several piecemeal and homemade programs that currently exist. Both of these software packages will take an inordinate amount of time to implement, but once functional and staff competency is achieved, the programs will have significant benefits to the organization.

#### **Highly Rated Services**

- To meet growing service call demands, an additional Police Officer will be added that will be primarily focused on detective services. This will allow cases to be addressed quicker and lessen the impacts of high profile cases that take significant detective time.
- Continued efforts of developing additional trails and easements in the community.

- Economic Development continues to expand on services to promote Windsor business opportunities and to develop important demographic information.
- Community events are now more predictable and supported by the community. As a result, there is a better understanding of the resources needed to prepare and implement the current events. This is the first time in several years that we can confidently know how much to budget to support those events.

The Budget review will take in the following subjects in this order:

- Strategic Plan Implementation
- Revenues for all Funds
- Capital Improvement Plan and Initiatives
- Operations Overview
- Personnel
- Strategies and Issues for the Future

### **STRATEGIC PLAN IMPLEMENTATION**

The Town Board set the tone of the Budget with the revenue outlook and the implementation of the Strategic Plan. The Plan sets the parameters of the work program for the organization and the policies of the Board. In 2012, the original 2008 Plan was updated and the basic goals continue towards a desired shared vision of Windsor.

As a result of the Strategic Plan and a clearer revenue forecast, the 2014 budget can truly be viewed with an expectation that this will be the future as we go forward. The effects of the tornado, recession, and devaluation of the residential market have provided us a better understanding of revenues. Now with these behind us, we can forecast and be able to make better budget estimates with greater confidence. This budget maintains the ability of meeting this revenue forecast.

The Strategic Plan sets out the near-term action plans as well as our long-term, entity-wide, non-financial goals. Details of the Plan can be found on pages 21 through 25 along with how the Plan applies to this year's 2014 budget on pages 27 through 28.

### **REVENUES FOR ALL FUNDS**

After examining data from the previous four budget years, revenues show better than expected. The Board increased revenue projections on retail sales tax and construction use tax. Overall, normal revenues, without grants and loans, are budgeted 8.1% higher than the 2013 budget.

We continue to be aggressive in seeking outside resources such as grants to accomplish projects. This is an overview of all anticipated grant revenues approved or in application stage which are found in the budget.

#### **2014 Grants**

Safe Routes to School Grant-South 7 <sup>th</sup> St Trail	Conservation Trust Fund	\$ 120,346
CDOT Grant-WCR21 Bridge	Capital Improvement Fund	425,000
State Historical Fund Grant-Eaton House Assessment	Capital Improvement Fund	10,000
DOLA Energy Grant-Water Tank	Water Fund	450,000
DOLA Grant-Replace Force Main to Gravity Sewer	Sewer Fund	190,000
CDPHE Grant-Sewer Nutrient Study	Sewer Fund	57,600
FEMA PDM Grant-Law Basin Channel	Storm Drainage Fund	626,716
TIGER V Grant		2,790,185
<b>TOTAL</b>		<b>\$ 4,669,847</b>

Sales and Use tax revenues outperformed budget estimates in 2013 for the fourth straight year. Budgeted revenues are for the most part, projected at the three-year average of years 2011 actuals, 2012 actuals and 2013 projections. This three-year time period captures 2011 which was the first growth year for revenues after the recession. We believe that this blending gives us a good balanced approach to revenue estimates.

Retail sales tax for 2013 is expected to clear \$6.5 million in collections. Using the three-year average method, the 2014 projection is nearly \$6 million. Building permits are projected at a total of 373 permits. The Construction Use Tax associated with this totals \$1,749,737. Windsor experienced only a 1.56% increase in assessed valuation amounting to about \$4 million with Windsor Weld County decreasing about 0.3% and Windsor Larimer County increasing about 7.4%. This is a result of reassessment of mid 2012 values. The 2016 budget will be the next fiscal year that will reflect growth in our property revenues due to the recent surge of housing valuations. Our mill levy remains at 12.03 mills and will produce a tax increase in collections of roughly \$64,000. This is a direct increase in revenue to the General Fund.

**General Fund (page: A-1):** Revenues such as sales tax, licenses, building permits, and most charges for services are based upon a three-year average.

Auto taxes and franchise taxes continue to grow based upon the number of households in Windsor.

**Capital Fund (page: A-31):** Sales and Construction Use Tax are estimated based upon a three-year average.

Severance tax is a three-year average but continues to increase. This source of revenue was allocated to the Capital Fund for the first time in 2012 after designating it for street improvements. The Severance Tax revenue for 2013 is projected at \$254,637 which is an additional \$67,345 above our budgeted figure. This along with the 2013 unbudgeted \$117,407 mineral lease revenue, allowed for completion of additional street projects.

Note the Mineral Lease Revenue has \$0 in the 2014 budget. This line item will be revenue from Town owned leases on mineral royalties/bonuses. Since this is an unknown for now, no revenue was projected for 2014, but we fully expect to see some leasing revenue by mid-2014. Next year's budget should be more predictable for this revenue source.

**Water Fund (page: A-45):** Most of the revenues are based on a three-year average. Water sales revenues in 2013 will not meet our budgeted figure due to the three tier rate structure which targets those customers who use on a monthly basis more water than was dedicated with their property when annexed. Plus there was a lack of irrigation the last month of the irrigation season. Water rate adjustments are passed on from our suppliers. Water rates for Windsor customers will raise 4.5% for 2014.

The Water Capital Revenues (page A-49) are the Plant Investment Fees. It is important to note that the Water and Sewer Board has indicated interest to review that fee in 2013. This fee is less compared to other regional municipalities and it does not reflect a true cost of adding to our water system. It is also an important fee that can be used for future capital improvements such as a regional water treatment plant or water resources such as NISP. Staff will be developing these new rates and bringing them to the Town Board for consideration over the next months.

**Sewer Fund (page: A-53):** There are no rate increases for the sewer service operating fund so the rate estimates are based on three-year average and some new users (residential homes) from 2013.

Sewer plant investment fees are also scheduled to be reviewed with water plant investment fees.

**Storm Water Fund (page: A-59):** There are no rate increases for this fund so the rate estimates are again based on three-year average and some new users from 2013.

Expenditures focused on maintaining or improving the current level of service. Any increase in expenditures or range of service had to be tied to the strategic plan. This budget moves forward with the goals of the Strategic Plan at a deliberative pace within the reality of fiscal limitations.

### **CAPITAL IMPROVEMENT PLAN AND INITIATIVES**

First we need to review the 2013 initiatives and see what was accomplished. Then we will list the 2014 initiatives.

#### **2013 Initiatives Accomplished**

Many of the initiatives from 2013 were completed successfully, with some laying the groundwork for 2014 project completion. They include:

##### *Three-Million Gallon Water Tank*

The long-awaited construction of a three-million gallon water tank is delayed again. The design is complete and only \$450,000 of the anticipated \$800,000 Economic Development Administration (EDA) grant was awarded. Construction will be complete in 2014.

##### *Northern Lights Park Development*

One of the last major parks using neighborhood park fees was completed in 2013 fulfilling prior obligations. Costs for design in 2012 and construction in 2013 totaled \$928,271 which was under budget.

##### *I-25/SH392 Interchange Improvements*

The last of the I-25/SH392 intersection improvements will be finalized in 2013 for \$825,000. All is complete on the interchange with the final piece being the signage. There was a delay as to consideration of an alternate location. This new interchange has provided much improved access to the Town. Total cost of our share of the project was \$3.0 million.

##### *Eagle Crossing Subdivision Infrastructure*

There were also capital funds designated for the development of Eagle Crossing subdivision infrastructure for \$642,342. As a new endeavor for the Town, the Town will pay for streets, water and sewer lines for the development, to be reimbursed through future sales and property tax revenues and 1% project improvement fees (PIF), collected by the developer and repaid to the Town for three years. When the project is complete, the Town will take acceptance of the streets, but Fort Collins-Loveland Water Dist. provides the water and South Fort Collins Sanitation Dist. provides the sewer system to this subdivision and will take acceptance of the water and sewer lines respectively. The infrastructure will be complete in 2013. Opening of The Summit entertainment complex is expected in spring of 2014.

##### *Eastman Park Drive / Cornerstone Roundabout*

The Eastman Park Drive / Cornerstone Roundabout was designed in 2013 for \$63,000 with construction in the following year. The project was accelerated with the anticipated activity at that intersection with Tolmar, Inc., a pharmaceutical manufacturing company based in Fort Collins, coming to Windsor. Open house for Tolmar, Inc. was in October.

##### *Law Basin Master Drainage Channel*

Another project beginning in 2013 is the construction of the Law Basin Master Drainage Channel. This \$2,225,000 project is projected to be 69.3% funded by a FEMA Pre-Disaster

Mitigation (PDM) grant. There were many delays with grant approval with federal sequestration of the budget and finally releasing funds. Town funds are budgeted 2013-2015.

Overall, having more revenue and less expenditure in our 2013 ending fund balance left the Town better off than anticipated. This, along with increases in anticipated revenues allowed for some larger expenditures in 2014, still ending with a higher ending fund balance in 2014. All funds still have healthy reserves. Therefore, the Town is able to maintain the same level of service as previously provided.

### **Capital Plan 2014 Initiatives**

The Capital Plan previously reviewed by the Board continues to wrap up some long-term projects that were either started or planned for many years previously. While these projects were important to the community, they do have operational impacts to the Town.

Capital projects and equipment of \$15,265,308 are funded in this 2014 budget, which is 52.2% more than budgeted in 2013. Some projects were postponed due to weather or funding, and there were the addition of larger infrastructure projects such as storm drainage channel construction, non-potable water augmentation reservoir, and a potable water storage tank, among other smaller capital projects. The capital plan benefitted from the previous four years producing higher revenue than expected. Also with the Board's decision to dedicate severance tax revenue to the capital improvement plan and the additional mineral lease revenue in 2013, the projected revenue for 2013 came in over 7% higher than budgeted. The inclusion of severance tax alone results in a robust plan for improvements through 2018.

New or continuing initiatives for 2014 Capital Program include these:

#### *Kyger Non-Potable Water Storage Reservoir*

The largest project in 2014 is the construction of a non-potable water storage pit located on the northwest corner of SH392 and LCR13. The acquisition of the lined reservoir and construction of the delivery/outlet structure is scheduled for 2014, followed by filling the reservoir in 2015. Storage at completion will equal 172 acre feet. Total project cost is \$6.7 million. \$4.5 million will come from a Colorado Water Conservation Board (CWCB) loan. Additional Town funds are budgeted through 2015.

#### *Street Maintenance Program*

An aggressive street maintenance program is again scheduled amounting to \$1,407,000. This program is being accelerated with the additional severance tax and mineral lease revenue, trying to improve the overall declining condition of Windsor's streets.

#### *Three-Million Gallon Water Tank*

The long-awaited construction of a three-million gallon water tank is delayed again. This project started in 2012 with the design. Funding of a \$450,000 Economic Development Administration (EDA) grant was awarded in 2013 so the project will finally begin and is expected to be complete in 2014. The balance of the \$2,300,000 will come from the water impact fees.

#### *Law Basin Master Drainage Channel*

Another large project postponed, is the construction of the Law Basin Master Drainage Channel which will take place in 2014-2015. As stated before, this \$2,225,000 project is projected to be 69.3% funded by a FEMA Pre-Disaster Mitigation (PDM) grant.

Law Basin West Tributary Channel

This storm drainage channel extends north from the Law Ditch as identified in Windsor's 2003 Drainage Master Plan and as preliminarily designed in 2012. This is the second of two projects to protect lower portions of west tributary and Law Basins from a 100-year storm runoff of approximately 3,000 cubic feet per second. The channel will provide a dedicated stormwater outfall for approximately one square mile drainage area which is experiencing development. Stormwater is now being conveyed by the Davis Seepage Pipe that is almost 100 years old and that was originally intended for groundwater only. This is a 2013-2015 project with a total cost of \$1,954,000; \$989,272 is budgeted for 2014.

Eastman Park Drive / Cornerstone Roundabout

Designed in 2013, construction is planned for 2014 with \$621,500 budgeted.

Additional capital projects are detailed in the five-year capital plan (2014-2018) beginning on page 161.

**OPERATIONS OVERVIEW**

There have been very few significant changes to the operating budgets. This is primarily due to a better understanding of service levels for the community and the lack of inflation. Operation and maintenance expenditures are 10.3% higher than 2013 budgeted.

Some highlights are:

- Our self-funded insurance program increased for liability insurance and workers compensation. These line items are throughout the budget under each department. The total overall cost increase is \$26,630. Workers compensation is increasing 6.6% amounting to \$10,945, and Property and Casualty is increasing 1.0% for a \$2,143 increase.
- Municipal election costs (page A-3) (\$55,000) for our April election and a potential November ballot question have greatly increased compared to previous years.
- Mayor and Town Board budget (page A-4) contains the \$265,000 transfer to the DDA which is equivalent to the annual sales tax generated within the Authority's district.
- Re-instatement of the tuition reimbursement program (\$20,000) can be found in the Human Resources budget (page A-8). This popular program has been requested by employees since it was stopped in 2009. A better program of applying and disseminating the reimbursement is being developed.
- Legal Services transitions to a full-time employee status of the Town Attorney instead of the previous contractual relationship. Costs for setting up the office and providing back-up legal services are budgeted (page A-9). The net savings will be over \$100,000 this year.
- Economic Development (page A-11) has minor increases to continue the successful meetings/events to promote Windsor and will also draw from resources within Customer Service (readjustment of personnel) and assistance from the upgraded full-time Events Coordinator to assist with clerical and event related programs.
- Electrical costs for street lights have been reduced over time due to our efforts to identify billing discrepancies. The 2013 budget underfunded this line item. The recommended 2014 budget provides a more realistic figure of \$380,000 (page A-13).

- Community events (page A-17) have a more accurate reflection of associated costs. Increases in trash removal, sound, and personnel are all reflected in the recommended budget. This should be a more reliable budget in the future.
- In the Capital Budget (page A-31) there are some smaller but notable expenditures. They are:
  - Adding flashing crosswalk signs at three new sites. The sites are 11th and Ash, 7th and Garden, and WCR 13 and the Poudre Trail (\$28,500);
  - Adding a crusher fine path from Bison Ridge Park to Ridge West subdivision for connectivity and park accessibility;
  - A new standard sized flag pole at Town Hall to replace the smaller flag pole.
- Sewer disposal treatment expenditures are anticipated to increase in 2014 (A-55). This is primarily due to an increase in treating and disposing of bio-solids. Also, the clarifiers need to be taken out of service and coated as part of a regular maintenance schedule.
- Fleet (page A-63) and Information Technology (IT) (page A-67) are internal services funds that are now six years old. Both of these funds continue to support the organization in a predictable manner. The large increase in the IT is for the new software programs addressed earlier.
- Custodial and Facilities (page A-71) are also internal services that are now three years old. Supplies for Custodial services have increased for 2014. Also, contract services for the Facilities budget have increased in 2014.

## PERSONNEL

This budget includes:

- ❖ A projected rate increase in health insurance premiums of 14% effective July 1, 2014 at a total cost of \$68,000 in 2014. The Town will still be a member of CEBT for the third year. Participating in CEBT, which is a self-insured pool of public agencies (primarily municipalities and school districts in Colorado), has allowed smoothing and predictability of rates during this uncertain time. While this is a significant increase, it would have been larger if the Town had been with a private carrier.
- ❖ Our salary structure is evaluated and surveyed every other year. Last year was the full evaluation. As a result, this year is simply implementing a merit pool for employees. The evaluation process is conducted at year end and based upon performance. Each employee is recognized for their service with a wage increase. This year the Town Board authorized a 4% merit pool for employees. This cost will be \$247,273 for 2014. This means that the average merit increase for employees will be 4%. Based upon our research of Colorado municipalities, most are providing a wage increase of 3 to 5% for 2014.

This budget has some additions to personnel including:

- ✓ Town Attorney becoming a Town employee
- ✓ Additional Police Officer to assist the Detective division
- ✓ Making the part-time Event Coordinator position full-time
- ✓ Adding a Utility Technician to the Water Department
- ✓ Adding a Utility Technician to the Sewer Department

This is a total of two and a half new full-time employees to the General Fund, one additional full-time employee in the Water, and one additional full-time employee in the Sewer.

**STRATEGIES AND ISSUES FOR THE FUTURE**

As indicated during our Capital Plan discussions the past few years, we are now entering a period where some of our long-term projects are starting to gain traction. In 2014 we will develop more certainty about:

- Potential expansion of the Community Recreation Center;
- Future of a Public Works and Parks Service Center;
- Developing a clearer picture of the possibility of a regional water treatment facility or a Windsor dedicated water treatment facility;
- Northern Integrated Supply Project will undergo final public comment and perhaps a clearer timeline.

All of these need to be first in our mind as we think through funding strategies. As a result, it continues to be important to maintain and gain savings in all funds so when a project starts, reserves (cash) can be used to its fullest extent to fund the project. This will minimize debt and always should be the first choice, particularly now with interest rates starting to creep upwards.

It is our recommendation in 2014, the Town Board take an approach to save for these projects and be prepared to pay cash if feasible when the time comes for these projects to be addressed. In order to do that we would recommend that the Town Board:

- Maintain flexibility and continue to save for big projects;
- Treat oil/gas revenues as one-time resources and apply them to one-time projects. For now, adding to street overlay and maintenance seems to be a good strategy. But the Town Board may want to use these one-time funds for other projects, which means street maintenance may have to pull more from the Capital budget and compete with other needs.
- Staff and Board should always explore possible grants to help off-set costs associated with projects. If it has available grant funds, that project will get higher priority.

Not mentioned in this letter is the TIGER V grant for Quiet Zones. This certainly is a large and intense project that will take much attention of staff and ultimately the community when installed. It is uncertain when this project will start. It is our best guess that the grant will be finalized in early 2014 which means administration and engineering will start in 2014. If all goes well, the project might be under construction in late 2014 and finalized in 2015. That means grant funds will start to flow in 2014; but due to the uncertainty, we have not budgeted for any of the funds in 2014 because it simply would be an uneducated guess.

When the grant project does take place, I've been warned that the construction portion of the project could have a community-wide short-term impact due to the magnitude and scope of the project. We'll spend the better part of next year figuring out the scope of the project.

Finally, we are fully emerged in a time where there is still much uncertainty. The impact of the flooding to the State budget and our neighboring municipalities is of concern. Particularly related to the floods is the potential impact of CDOT transportation funding to Windsor.

Windsor housing development in 2014 will be very important to monitor. We can expect building permits to be reduced unless new affordable housing developments get started soon. Extension of infrastructure out to new areas of our growth management area could lead to long-term budget implications.



**COMMUNICATIONS**  
**BUDGET TRANSMITTAL MESSAGE**

The 2014 Town of Windsor, Colorado Budget is hereby respectfully submitted. The enclosed document is the product of many staff hours dedicated to meeting the challenge of allocating scarce financial resources among the ever evolving list of community needs.

The following is a table of basic statistics for the Town Budget. Revenue resources include both estimated beginning Fund Balance and revenues for fiscal year 2014.

<b>Revenue Resources</b>	
General Fund	\$ 19,226,536
Park Improvement Fund	4,140,348
Conservation Trust Fund	854,005
Capital Improvement Fund	11,496,270
Community / Recreation Center Fund	1,238,810
Water Fund	22,574,376
Sewer Fund	10,654,734
Storm Drainage Fund	3,641,035
Fleet Management Fund	1,478,439
Information Technology Fund	1,272,110
Facility Services Fund	659,636
Windsor Building Authority Fund	290,593
<b>TOTAL ALL FUNDS</b>	<b>\$ 80,276,892</b>

<b>Estimated Expenditures</b>	
General Fund	\$ 12,716,127
Park Improvement Fund	800,601
Conservation Trust Fund	479,796
Capital Improvement Fund	5,339,148
Community / Recreation Center Fund	1,158,804
Water Fund	10,601,617
Sewer Fund	2,104,761
Storm Drainage Fund	2,296,507
Fleet Management Fund	1,256,069
Information Technology Fund	1,235,290
Facility Services Fund	612,806
Windsor Building Authority Fund	145,080
<b>TOTAL ALL FUNDS</b>	<b>\$ 38,746,606</b>

## COMMUNICATIONS COMMUNITY PROFILE

Windsor, Colorado is situated between the mountains and the plains, where open sky meets towering peaks. It is a place rich in history pre-dating the town's incorporation in 1890. A world-renowned archaeological site, the Kaplan-Hoover Buffalo Kill Site, is located along Windsor's towering bluffs giving testament to a native presence as early as 835 B.C. The later presence of native peoples is scantily documented and early settlers make little or no reference to interactions with native tribes.

### Early Beginnings...

In 1873, a settler named J.L. Hilton built a small house situated half-way between Greeley and Fort Collins. The "half-way" house, as it became known, directed travelers along a route which was soon adopted by the Greeley, Salt Lake and Pacific railway. The railroad brought investors and farmers to Windsor in increasing numbers. Windsor's rich alluvial plains lent themselves to extensive wheat production and the establishment of one of the town's first commercial enterprises, a flour mill, which, through a subsequent fire in 1899, was rebuilt and became the Windsor Milling and Elevator Company.



### The Sugar Beet Industry

Like many northern Colorado towns, the sugar beet forever changed the shape and composition of Windsor. Wheat fields were replaced with lucrative sugar beets which were chopped, processed, and refined into table sugar by the Great Western Sugar Company from 1905 until the plant's closure in 1966. The Great Western Sugar Co. attracted large immigrant families from Kansas and Nebraska who had emigrated as Germans-from-Russia to hand pick and cultivate the beets essential to the company's industry.

*(Above) Sugar Beet Dump c. 1900. Farmers and their wagons laden with sugar beets climbed the ramp alongside the rail line and emptied their load into a waiting freight car.*

### Commercial and Population Growth

Windsor's period of sugar beet production parallels its growth as a town. Commercial buildings opened along Main Street offering a multitude of services to its residents, from jewelry to furniture, brand new automobiles and the lure of the soda counter at the general store. The number of school-age children in Windsor swelled to such a number that overcrowding necessitated the construction of several new schools, including the Park School. The Park School, located on the corner of Third and Walnut Streets, serves as the present location of Windsor's Town Hall. Windsor's historic buildings stand as testament to the wealth of the sugar beet industry and the entrepreneurial spirit of its residents.



*(Above) View of Main Street Windsor, c. 1903. Horse and buggies line Windsor's commercial downtown while electricity poles and cement sidewalks testify to the town's increasing modernity.*



*(Left) Park School, c. 1910. Initially used as Windsor's high school, the building was converted to a grade school in 1918 with the construction of a new high school. The Park School educated students until its closure in the late 1970's and conversion to Town Hall in the 1980's.*

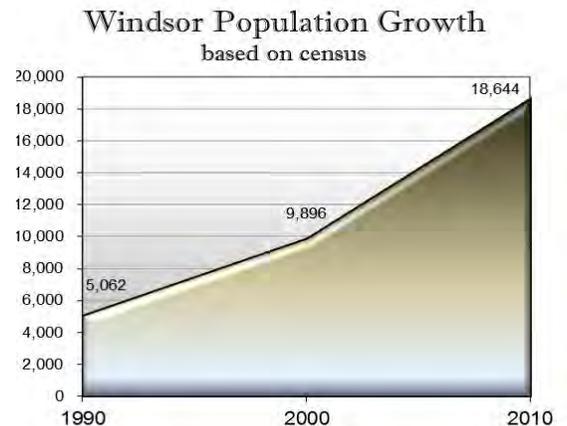
### Industrial Growth

By the end of the first quarter of the 20th century, Germans from Russia families were operating many of their own farms and Mexican workers replaced them in the fields. The sugar beet industry in Windsor drew to a close in 1966 and subsequent industries, including a Kodak processing plant, continued to employ generations of Windsor residents. Today, Windsor leads the way for northern Colorado in attracting green industry. In addition to wind mill blade production, the area supports ethanol production, a recycling facility, and other green industries.

Windsor has experienced unprecedented growth since 2000 and continues to attract families with its small town charm and quality of life. Windsor has managed to balance its growth while maintaining the small-town feeling its residents are proud to call home.

*A Short History of Windsor contributed by the Town of Windsor Museum Staff.*

**From 1990 to 2000**, the Town's population grew at a rate of over 95 percent, adding 4,834 persons. Windsor had an additional increase of 88 percent from 2000 to 2010 increasing another 8,748 persons, bringing the total population to 18,644. This substantial increase in population is reflective of growth along the entire North Front Range. Currently, Windsor's population growth has slowed some but hit the 20,000 resident mark at the end of 2012. Although growing, Windsor is committed to maintaining a balance between the small town atmosphere that it covets, while incorporating a perpetually developing economy.



**A memorable 2008 for Windsor...** On May 22, 2008 a destructive tornado took a swath through the center of Windsor. It began at Platteville and travelled to east and north of Fort Collins, at times a mile wide. Approximately 5.5 square miles of the town's corporate limits were directly affected by the tornado. One person was killed, 90 residences were deemed uninhabitable with more than 350 residences having limited access. Town Hall, Old Town Hall and several parks buildings were in the path and suffered extensive damaged. Windsor was declared a federal disaster area. Many capital projects focused on repairing the damaged buildings and sites, sometimes improving beyond the original condition. Through the efforts of the citizens of Windsor, dedicated staff, insurance reimbursements, grants and donations, we not only got the Windsor we knew back, but back improved. The Town Hall was completely renovated and re-opened for business July 22, 2010.



Continuing with the expansion and improvements of town facilities, the new police facility on the Town Services Complex opened in November of 2010.

**Windsor, Colorado in the year 2014** will be a far cry from the windswept prairie where settlers hunted and trapped in the early 1860's and where German-speaking immigrants hoed and topped sugar beets in the fields. Yet as much as things change, much of Windsor remains constant: the Cache La Poudre River still flows gently through this valley, red-tail hawks circle overhead, and children still fish on Windsor Lake.

Note: More Town of Windsor information is available in the most recent (February / 2013) COMMUNITY PROFILE located in APPENDIX - B.

**Top 10 Employers 2007-2012**

	2007		2008		2009		2010		2011		2012		% of Top 10 Total
	Employees <sup>(1)</sup>	Rank	Employees <sup>(2)</sup>	Rank	Employees <sup>(2)</sup>	Rank	Employees <sup>(2)</sup>	Rank	Employees <sup>(3)</sup>	Rank	Employees <sup>(3)</sup>	Rank	
Windsor RE-4 School District	339	2	615	4	640	2	618	2	638	2	600	1	24.27%
Vestas Blades America			650	3	650	1	650	1	716	1	475	2	19.22%
Carestream Health, Inc.			650	2	600	3	600	3	588	3	430	3	17.39%
Kodak Colorado Division	1,800	1	720	1	390	4	390	4	200	5	225	4	9.10%
O-I Glass Container	175	3	200	6	206	5	206	5	205	4	182	5	7.36%
King Soopers									128	7	132	6	5.34%
SSC Windsor Operating Company LLC									131	6	131	7	5.30%
Metal Container Corporation	85	6	112	8	117	6	117	6	108	8	107	8	4.33%
Universal Forest Products, Inc.	135	4	160	7	85	7	80	8	93	10	95	9	3.84%
Town of Windsor	85	6	86	10	85	9	89	7	95	9	95	10	3.84%
Ice Energy, LLC					55	10	55	9					0.00%
Front Range Energy							35	10					0.00%
<b>TOTAL Principal Employers</b>	<b>2,619</b>		<b>3,193</b>		<b>2,828</b>		<b>2,840</b>		<b>2,902</b>		<b>2,472</b>		<b>75.73%</b>

Sources: <sup>(1)</sup> Windsor Chamber of Commerce and company information

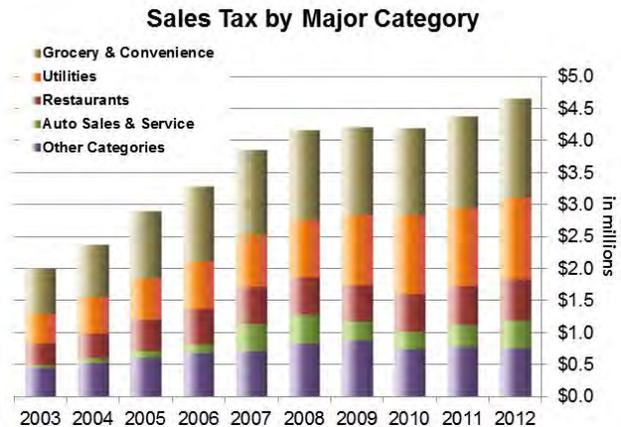
<sup>(2)</sup> Northern Colorado / Upstate Colorado

**Major Sales Taxpayers Trends**

- Grocery Stores – 33% of Sales Tax 2012
- Utilities – 28% of Sales Tax 2012
- Restaurants – 14% of Sales Tax 2012
- Auto Sales & Service – 9% of Sales Tax 2012

Information in this chart is not all inclusive of all accounts but representative of main business collections.

Trend in all categories reflect continued growth, primarily in the Grocery & Convenience and Utilities sectors.



**Top 10 Property Taxpayers**

Taxpayer	2007			2008			2009			2010			2011			2012		
	Assessed Value (in millions)	Rank	% of Total Town Assessed	Assessed Value (in millions)	Rank	% of Total Town Assessed	Assessed Value (in millions)	Rank	% of Total Town Assessed	Assessed Value (in millions)	Rank	% of Total Town Assessed	Assessed Value (in millions)	Rank	% of Total Town Assessed	Assessed Value (in millions)	Rank	% of Total Town Assessed
Vestas Blades America Inc.				\$4.2	1	160%	\$20.3	2	7.07%	\$25.9	1	7.27%	\$30.0	1	8.14%	\$310	1	9.00%
Owens Brockway Glass Container Inc.							24.6	1	8.58%	16.7	2	4.69%	15.1	2	4.10%	13.2	2	3.85%
Brockway Glass Container Inc.							112	3	3.91%	12.2	3	3.43%	113	3	3.07%	113	3	3.29%
Front Range Energy LLC	\$2.3	2	107%	2.3	2	0.86%	3.1	4	107%	10.1	4	2.84%	9.6	4	2.61%	9.1	4	2.64%
Metal Container Corp.	2.0	3	0.95%	2.0	3	0.77%	2.0	5	0.70%	7.4	5	2.08%	7.5	6	2.02%	7.5	5	2.18%
Hexcel Corp.										7.3	6	2.04%	8.4	5	2.28%	5.7	6	1.67%
New Windsor Station LLC																2.8	7	0.82%
BCG Enterprises LTD LLLP	2.0	5	0.95%	2.0	4	0.76%	2.0	7	0.70%	2.0	8	0.56%	2.0	9	0.53%	2.0	8	0.57%
Poudre Valley Health Care, Inc.													2.0	8	0.55%	19	9	0.56%
S&E Investments LLC													15	10	0.41%	15	10	0.44%
Wells Fargo Bank NA													2.8	7	0.76%			
Windsor Shops LLC	2.8	1	135%	17	5	0.67%	2.9	6	100%	2.9	7	0.80%						
Safeway Stores 46 INC	16	6	0.74%	14	6	0.53%	16	8	0.55%	16	9	0.44%						
Praxair Inc/ O-I Oxygen Plant										15	10	0.43%						
Deline-Cornerstone LLC	15	7	0.70%	11	10	0.42%	15	9	0.51%									
Champion Investments 2 LLC	14	8	0.65%	14	7	0.53%	14	10	0.47%									
Champion Investments 1LLC	14	9	0.65%	14	8	0.53%												
9351Eastman Park Drive LLC				11	9	0.42%												
Meyers 4701, LLC - Larimer Co	2.0	4	0.95%															
Pelican Point Business Park LLC	13	10	0.60%															
<b>Total Town Assessed Valuation ( in millions)</b>	<b>\$210.6</b>		<b>8.61%</b>	<b>\$260.6</b>		<b>7.10%</b>	<b>\$286.4</b>		<b>24.57%</b>	<b>\$356.4</b>		<b>24.59%</b>	<b>\$368.7</b>		<b>24.48%</b>	<b>\$344.4</b>		<b>25.02%</b>

Total 2012 Assessed Valuation Weld and Larimer Counties was \$344,443,260. Assessed Valuation for 2013 combined dropped to \$340,300,350.

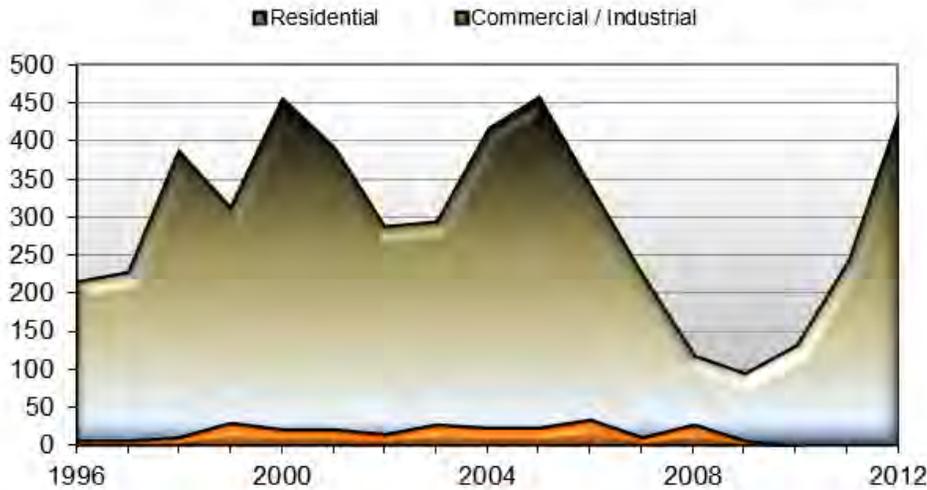
This chart shows the assessed valuation trend to be growing with the setback in the 2012 and 2013 valuations. The total valuation for 2014 is back up at \$345,596,081.

The chart also shows the top ten property tax payers are growing to take a larger share of the assessed value and are also becoming more stable which is a good indicator for the Town.

**Property Value and Construction – last 10 years**

Year	Number of New Residential Building Permits	Value of Construction for New Residential Construction	Number of New Commercial / Industrial Permits	Total Value of Construction for New Commercial / Industrial Buildings
2003	295	\$ 70,216,930	27	\$ 24,622,036
2004	416	103,492,351	24	9,103,063
2005	457	120,685,800	23	24,849,818
2006	340	101,655,452	34	22,654,503
2007	224	67,592,968	12	41,644,676
2008	119	34,505,269	28	29,779,690
2009	96	27,509,266	8	17,347,813
2010	134	38,228,286	3	7,680,533
2011	244	66,235,532	2	1,511,034
2012	437	117,686,539	4	13,816,992

Number of Permits Issued (by year)



For many years Windsor showed positive growth. However, growth dropped following the 9/11/2001 terrorist attack as the market was very unstable. The market then recovered with a high in 2005. Again growth fell over the next several years due to the state of the economy. Building permits were at an all-time low in 2009 but are once again showing growth.

Although behind October 2012, at the end of October 2013, there have been 319 building permits issued. Based on this recovery, even though very volatile and dependent on the economy, we see a growth trend again in residential construction. The trend for the commercial and industrial permits does not reflect the same recovery.

**Miscellaneous Statistical Data**

**as of December 31, 2012**

Date of Incorporation:	April 2, 1890
Form of Government:	Colorado Home Rule Municipality Board-Manager
Governing Body:	Mayor elected at large to a four-year term 6 board members elected by district for a four-year term
2014 Population ( <i>estimate</i> ):	22,178
Total Households ( <i>estimate</i> ):	7,728
Median Household Income ( <i>est. 2012 inflation adjusted</i> ):	\$80,056
Acres of Parks and Open Space:	400 acres
2014 Budget FTE Employees:	104
2014 Operating Budget:	\$18,048,072
Average Household Size:	2.76
Sales Tax Rate:	3.2%
Mill Levy:	12.03

**Scope of Services:**

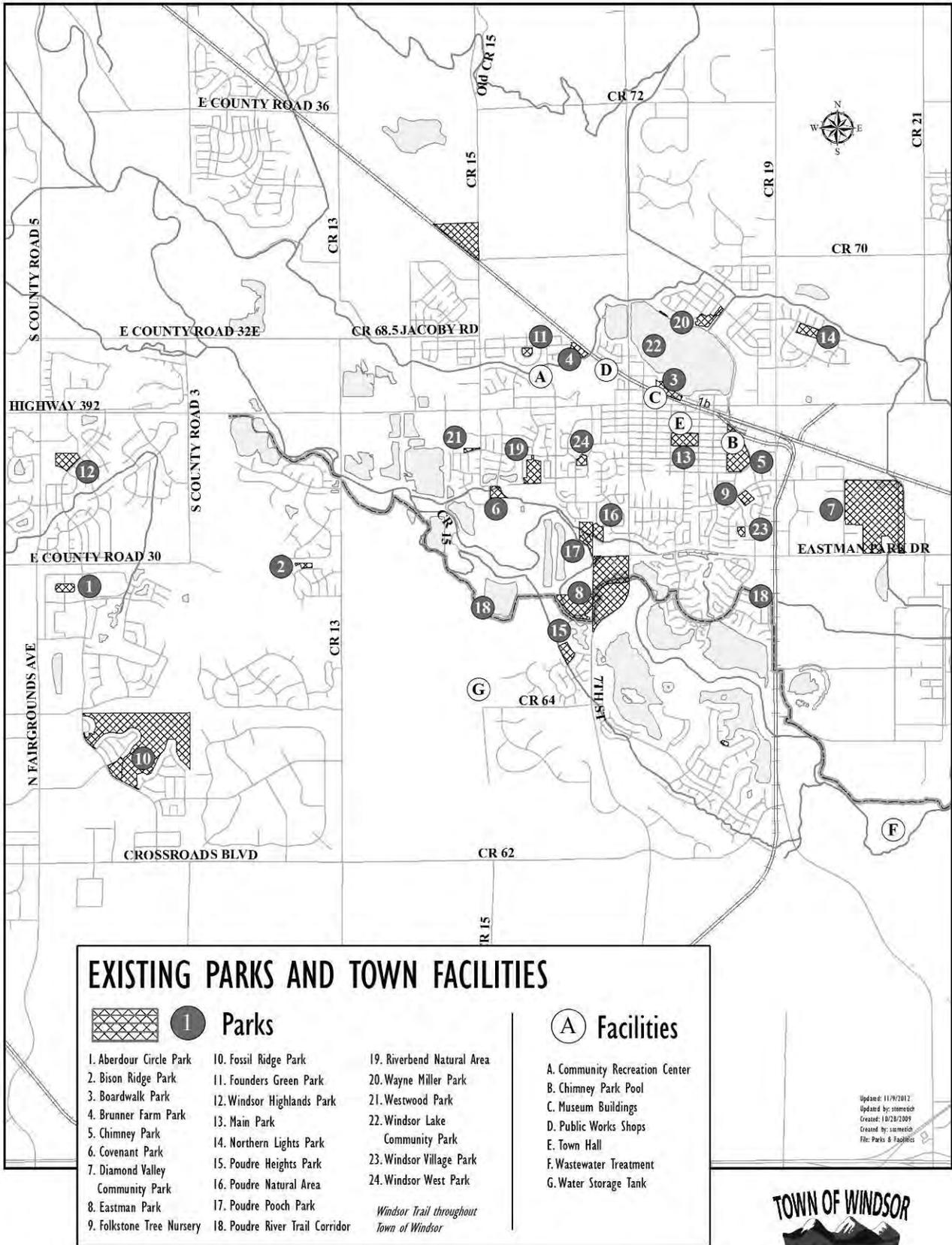
Art and Heritage Center and Museum Building	Parks, Recreation, Trails
Cemetery	Police
Community Planning	Solid Waste Collection
Community Recreation Center	Storm Water Utility
Engineering	Streets Maintenance
Municipal Court	Wastewater Utility
	Water & Non-Potable Water Utility

	2004	2005	2006	2007	2008	2009	2010	2011	2012
No. of registered voters	8,339	9,215	9,938	9,935	11,879	12,310	12,240	13,150	14,681
Area in square miles	17.80	18.72	22.59	22.98	23.25	24.61	24.61	24.63	24.67
Miles of paved roads	88.7	105.5	108.5	113.0	131.1	133.2	133.9	137.2	137.7
Total utility accounts	4,958	5,372	5,697	6,151	6,368	6,544	6,823	7,284	7,969
Water mains ( <i>miles</i> )	N/A	95.6	97	N/A	116	117	117	117	117
Average daily water consumption ( <i>millions of gallons</i> )	1.49	1.69	1.87	1.89	1.74	1.58	1.72	1.72	2.01
Sanitary sewer ( <i>miles</i> )	64.9	N/A	82	N/A	92	93	94	94	94
Building Permits Issued	440	480	374	233	147	104	137	249	441
Employees (FTE)	72	76	82	82	85	89	89	94	96

*Note:* More Town of Windsor information is available in the most recent (*February / 2013*) COMMUNITY PROFILE located in APPENDIX - B.

**Town Parks and Facilities**

Windsor residents continue to preserve the beauty and tranquility of the Cache La Poudre River valley that their ancestors have enjoyed since the late 1800's. The Town supports the restoration and beautification of Windsor by managing approximately 400 acres of developed, undeveloped, and open space land, along with 55 miles of trail. The following map shows the designated parks and Town facilities, followed by a listing of the parks with descriptions. Several budget items refer to park and facility locations on this map.



Town of Windsor		MAP LOCATIONS FOR PARKS & RECREATION AREAS	
MAP No.	NAME – LOCATION	MAP No.	NAME – LOCATION
1	<b>Aberdour Circle Park</b> 6600 Aberdour Circle -- 4 acres –playground, 2 shelters, basketball court, concrete trail, tetherball, and open play area.	14	<b>Northern Lights Park</b> 550 Sundance Drive – 5.6 acres – Skate feature, playground, and basketball court.
2	<b>Bison Ridge Park</b> 1990 Yonkee Drive -- 2 acres – playground, shelter and trail.	15	<b>Poudre Heights Park</b> 1670 Green River Drive -- 5.2 acres – playground, shelter, open play area, backstop, horseshoe pits, trail, basketball court.
3	<b>Boardwalk Park</b> 100 N. 5th Street --12.5-acre community park adjacent to Windsor Lake with access to the trail. Full-access playground, group picnic shelters, volleyball courts, 160-acre lake, boat ramps, beach, fishing piers, & restrooms. Site of Windsor museum buildings.	16	<b>Poudre Natural Area (includes Poudre Pooch Park)</b> 1050 Larch Drive --14-acre open lands park includes soft surface trail which connects to Eastman Park.
4	<b>Brunner Farm Park</b> 305 Prospector Street -- 4.5 acres – playground, shelters, trail, open play area, and fitness stations.	17	<b>Poudre Pooch Park (included in Poudre Natural Area)</b> 1050 Larch Drive –1-acre fenced - off leash dog park. Large and small dog areas.
5	<b>Chimney Park</b> 200 E. Chestnut Street -- 20.7-acre community park contains: Chimney Park Pool, shelters, athletic fields, restrooms, playground, & drinking fountain. Some areas handicap-accessible.	18	<b>Poudre River Trail Corridor</b> WCR 13 to Kodak Bridge -- 9.2 miles of concrete trail, continues to Island Grove Park in Greeley to the east and River Bluffs Open Space to the west.
6	<b>Covenant Park</b> 1401 Fernwood Drive --3.5 acres - playground, tot lot, shelters, horseshoe pit, sand volley ball court, basketball court.	19	<b>Riverbend Natural Area</b> 525 Parkwood Drive --10 acres – natural area.
7	<b>Diamond Valley Community Park</b> 801 Diamond Valley Drive --20 acres developed, 86 acres undeveloped. Baseball / softball complex with lighted fields, restroom building, shelter, plaza area, playground, open turf area. Master Plan includes more ball fields, parking area, destination playground, dog park, trails, ball courts, shop facility, tennis courts, trail, and corporate picnic pavilion.	20	<b>Wayne Miller Park</b> 649 Red Leaf Drive – 7.5 acres – undeveloped. Location of the regional pump station which provides irrigation water to Boardwalk Park and Green Spire Subdivision. Adjacent to Windsor Lake
8	<b>Eastman Park</b> 7025 Eastman Park Drive -- 25-acre community park with athletic fields, small lake, skate park, trail within park, playground, a Poudre Trailhead, parking lot, drinking fountain & restroom pavilion. 31 acres undeveloped. Includes Ox Bow natural area which houses at 12 hole Frisbee golf course – 19 acres.	21	<b>Westwood Park</b> 1500 Walnut Street -- 1 acre – undeveloped neighborhood park.
9	<b>Folkstone Tree Nursery</b> 101 E. Garden Drive -- 3.6 acres. Contains trees grown for town parks and public areas.	22	<b>Windsor Lake Community Park</b> 100 Birch Street -- 233 acres - includes Windsor Lake, Boardwalk Park, Wayne Miller Park, Old Town Hall, Museums and 2.2 miles of Trail with fishing and boating. Under development.
10	<b>Fossil Ridge Park</b> 7005 North Aladar Drive -- 6 acres – undeveloped. Public open space and access (118 acres) with soft surface trail in open space with unique views into arroyos.	23	<b>Windsor Village Park</b> 55 Rochester Drive -- 2-acre park contains: basketball court, playground, shelter, and sand volley ball court.
11	<b>Founders Green Park</b> 1201 Grand Avenue -- 2-acre neighborhood park contains: shelters, playground, basketball court, & drinking fountain.	24	<b>Windsor West Park</b> 500 10th Street -- 2.7-acre park contains: 2 shelters, playground, backstop, basketball court, & multi-purpose field.
12	<b>Windsor Highlands Park</b> 7985 Highland Meadows Pkwy -- 7.5-acre neighborhood park contains: shelters, tot-lot, playground, basketball court, sand volleyball courts, backstop, and multi-purpose field, with soft and hard surfaced trails.		
13	<b>Main Park</b> 300 Locust Street -- 9.2-acre community park with shelters, restrooms, horseshoe pits, in-line hockey rinks, basketball courts, 2 playgrounds, and sand volleyball court. Some areas handicap-accessible.		<b>Windsor Trail</b> 41.8 miles of trails on and off of street, interlaced throughout the Town of Windsor.

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**COMMUNICATIONS**  
**TOWN BOARD VISION - GOALS - STRATEGIC PLAN**  
**2008 → 2010 → 2012 → 2014**

The Town Board elections are held every even year, the members serve and represent the community for four years. In April of 2008, four new members took their seats on the Board. A Strategic Plan with long-term, entity-wide, non-financial goals was developed following those elections and is formally updated every two years. The Strategic Plan was first adopted by the Town Board in 2008. Since then it has been updated in 2010 and now again in 2012. The Board began working on the update in May 2012 and met several times with staff to develop draft goals and priorities that would benefit the community.

On August 20, 2012 a Town Hall Meeting was held to receive community feedback on the Draft Strategic Plan. Board members, staff and residents broke into small groups and discussed the goals and priorities at length. On September 24, 2012 the 2012-2014 Town of Windsor Strategic Plan was adopted.

**OUR VISION:**

WINDSOR'S hometown feel fosters an energetic COMMUNITY SPIRIT AND PRIDE that makes our town a special place in Northern Colorado.

WINDSOR has a VIBRANT DOWNTOWN AND LAKE which is a community focal point and destination.

WINDSOR has a STRONG LOCAL ECONOMY with diverse business sectors that provide jobs and services for residents.

WINDSOR promotes quality development through MANAGED GROWTH.

WINDSOR residents enjoy a friendly community with HOUSING OPPORTUNITIES, CHOICES for LEISURE, CULTURAL ACTIVITIES, and RECREATION, and MOBILITY for all.

WINDSOR is a GOOD ENVIRONMENTAL STEWARD.

**OUR MISSION:**

*The TOWN of WINDSOR strengthens community through the fiscally responsible and equitable delivery of services, support of hometown pride, and encourages resident involvement.*

# TOWN OF WINDSOR Strategic Plan – 2012 Update

These Plan of Action items have staff and timelines associated with them. The estimated completion dates are from the fourth quarter of 2012 through mid-2014 when the next update is performed. Progress is tracked monthly. The OPERATIONS section may also elaborate on these in the department descriptions.

## GOAL 1: BUILD COMMUNITY SPIRIT AND PRIDE

### A. INCREASE THE SAFE AND SECURE FEELINGS OF WINDSOR RESIDENTS

#### PLAN OF ACTION:

1. Assess, determine and assure a quality ambulance service for the community (*T Manager/PD*)
2. Promote safety and code compliance awareness in all parks by having a presence to assure a pleasurable park experience for visitor (*PD/Pk Rec & Culture*)
3. Develop a pedestrian and bike safety plan for downtown (*Eng/Pk Rec & Culture/DDA*)



### B. ENCOURAGE SUCCESSFUL COMMUNITY-SUPPORTED EVENTS

#### PLAN OF ACTION:

1. Survey community to determine support for current special events (*Pk Rec & Culture/DDA*)
2. Identify the components of a successful event (*T Manager/Pk Rec & Culture/T Bd*)
3. Categorize special events and determine the expectations for each category (*T Manager/Pk Rec & Culture*)

### C. PROVIDE AND SUPPORT AMPLE OPPORTUNITIES FOR RESIDENTS TO BE ACTIVELY INVOLVED IN THE TOWN GOVERNANCE PROCESS AND IN SERVING THE COMMUNITY

#### PLAN OF ACTION:

1. Implement, market and evaluate the Town Volunteer Program (*T Mgr Asst/HR*)
2. Investigate partnership with the Chamber of Commerce to create a Leadership Windsor program to collaborate with the regional Leadership program (*T Manager/Ec Dev*)
3. Raise citizen awareness in ways and means of governance process through electronic and social media to allow greater participation and procedures (*T Clerk/Pk Rec & Culture/T Mgr Asst/Finance*)

### D. ENCOURAGE HEALTHY, FAMILY-FRIENDLY NEIGHBORHOODS

#### PLAN OF ACTION:

1. Create a relationship with homeowners' associations / neighborhoods and coordinate visits by Town Board and staff at meetings (*T Mgr/T Clerk/T Mgr Asst*)
2. Enhance and increase participation in neighborhood cleanup services through collaboration with other service organizations

3. Conduct review of existing planning documents and make recommendations to improve neighborhood vitality (*Planning*)

### **E. PROMOTE A "ONE WINDSOR - ONE COMMUNITY" PHILOSOPHY**

#### **PLAN OF ACTION:**

1. Promote and support multi-modal options that safely connect the community (*PD/Pk Rec & Culture*)
2. Raise awareness of community events throughout Windsor (*Pk Rec & Culture/T Clerk*)
3. Encourage positive, collaborative relationships with other taxing districts (*T Mgr/T Clerk*)

### **F. PROVIDE FOR DIVERSE AND HEALTHY LIFESTYLE CHOICES IN LEISURE, CULTURAL ACTIVITIES AND RECREATION**

#### **PLAN OF ACTION:**

1. Identify cultural programming priorities of the community and establish direction for future programs and events (*Pk Rec & Culture*)
2. Utilize public input to review CRC Expansion Feasibility and consider financing options (*Pk Rec & Culture/Finance/TB*)

### **G. LEAD THROUGH STEWARDSHIP OF NATURAL RESOURCES**

#### **PLAN OF ACTION:**

1. Investigate acquisition of alternative fuel vehicles for town services (*Pub Wks*)
2. Implement additional Water Conservation Plan projects (*Pub Wks/T Mgr Asst*)
3. Pursue opportunities for energy conservation within Town facilities (*Pub Wks*)
4. Develop oil and gas regulations to protect the health, safety, and welfare of the community within legal parameters (*T Mgr/Planning*)

## **GOAL 2: PROMOTE VIBRANT DOWNTOWN AND LAKE AS A DESTINATION AND FOCAL POINT**

### **A. SUPPORT THE DOWNTOWN DEVELOPMENT AUTHORITY (DDA)**

#### **PLAN OF ACTION:**

1. Enhance town amenities within the DDA boundaries and surrounding areas (*T Mgr/DDA*)
2. Determine Town responsibilities within the DDA strategic plan (*T Mgr/DDA*)
3. Promote economic development opportunities within the DDA boundary (*Ec Dev/DDA*)



**B. ENCOURAGE HISTORIC PRESERVATION**

**PLAN OF ACTION:**

1. Market the Main Mile brochure to encourage more participation *(Pk Rec & Culture)*
2. Encourage preservation and restoration of landmark- designated properties *(Pk Rec & Culture/Planning)*

**GOAL 3: DIVERSIFY, GROW, AND STRENGTHEN THE LOCAL RETAIL AND INDUSTRIAL ECONOMY**

**A. IMPLEMENT BUSINESS ATTRACTION TOOLS AND PROMOTE THE BUSINESS RETENTION AND EXPANSION PROGRAM**

**PLAN OF ACTION:**

1. Start an outreach and networking program for Windsor entrepreneurs *(Ec Dev)*
2. Implement business visitation program with Town Board and Management staff *(Ec Dev T Mgr)*
3. Create an overall economic development strategic plan *(Ec Dev)*

**B. IMPLEMENT A RETAIL STRATEGY FOR ALL COMMERCIAL CORRIDORS**

**PLAN OF ACTION:**

1. Present physical location options to retailers as opportunities arise *(Ec Dev)*
2. Focus on downtown as a shopping location / destination *(Ec Dev/DDA)*
3. Partner with the private sector on the recruitment and retention of retail businesses *(Ec Dev)*

**C. PROMOTE OPPORTUNITIES FOR PRIMARY EMPLOYMENT**

**PLAN OF ACTION:**

1. Participate and partner with State and Regional organizations to pursue primary employment opportunities *(Ec Dev)*
2. Participate in the redevelopment of the Kodak property *(Ec Dev/T Mgr)*
3. Promote a pro-business community *(Ec Dev)*
4. Improve business development and permit processes *(Ec Dev/Planning)*



**GOAL 4: PROMOTE, MANAGE, AND FACILITATE AN EFFECTIVE INFRASTRUCTURE SYSTEM WITHIN THE TOWN AND THE NORTHERN COLORADO REGION**

**A. IDENTIFY AND ADDRESS BARRIERS TO TRAFFIC FLOW**

**PLAN OF ACTION:**

1. Prioritize new road projects from the Circulation and Transportation Plan *(Eng/Planning)*

2. Work with rail agencies to minimize negative impact from increased train traffic (*T Mgr/Pub Wks*)

## B. SUPPORT MULTIPLE FORMS OF TRANSPORTATION

### PLAN OF ACTION:

1. Increase usage of trails and regional links in accordance with Trails Master Plan (*Pk Rec & Culture*)
2. Enhance the Town as a pedestrian- and bicycle-friendly community identifying locations where sidewalks and bike routes are needed (*Eng/Pk Rec & Culture*)
3. Evaluate Senior Ride Program for effectiveness (*Pk Rec & Culture*)

## C. IDENTIFY STRATEGIES FOR MAINTENANCE OF STREETS

### PLAN OF ACTION:

1. Develop a specific level of service using the Pavement Management Program (*Eng/Pub Wks*)
2. Explore new funding mechanisms (*Finance*)
3. Deliver long range plan for maintenance and reconstruction of streets (*Eng*)

## D. ADDRESS NEW WATER SYSTEM NEEDS

### PLAN OF ACTION:

1. Assemble feasibility study partners for regional water treatment plant; undertake and complete feasibility study (*T Mgr/Eng*)
2. Pursue water storage options and water rights acquisition as outlined in the Potable and Non-potable Water Master Plans (*Eng/Pk Rec & Culture*)
3. Develop strategies for funding an additional water storage tank (*Finance*)
4. Develop funding strategies for continued participation in the Northern Integrated Supply Project (NISP) (*Finance/T Mgr/Eng*)



## E. ADDRESS SHORT AND LONG TERM STORM WATER NEEDS

### PLAN OF ACTION:

1. Prioritize projects from Storm Water Master Plan (*Eng*)
2. Identify and allocate funding for storm water projects (*Finance/Eng*)

## OUR PHILOSOPHY

*The employees of the Town of Windsor are committed to exceptional services, environmental stewardship, and financial responsibility.*

*Our ongoing focus is to increase operating efficiencies and streamline management systems and procedures, always keeping in mind accountability to our residents.*

**EMPLOYEES' CORE BELIEFS REFLECT PRIDE**

**Producing results**

- Completing tasks and assignments
- Striving to exceed expectations
- Taking the initiative – acting when you see the task needs to be done
- Assisting other individuals and departments to complete their tasks
- Completing projects on time, within budget
- Giving a 100% effort to your job

**Responsibility**

- Taking responsibility for your decisions or actions
- Holding self and others accountable for the results and outcomes
- Delivering on commitments and promises
- Learning from setbacks, doing the job better next time
- Asking for help when you need it, providing help when others ask
- Knowing and doing your job responsibilities and duties

**Integrity**

- Communicating in an open, direct manner
- Respecting and listening to each other
- Being honest and truthful
- Doing the right thing when no one is watching
- Acting in an ethical manner – above question
- Acting in a professional manner
- Keeping confidential information confidential

**Dedication**

- Acting with the Town's best interest at heart
- Being loyal and respectful to the Town
- Respecting and supporting Town policy
- Presenting a positive image – your appearance, your equipment, your work area
- Cooperating with other departments and work units
- Contributing to the community beyond your job duties
- Being loyal and respectful to Mayor and Town Board and Management

**Exceptional Service**

- Doing the job right the first time
- Supplying complete and accurate information
- Completing the job in the most cost-effective, efficient manner
- Looking for innovative, new ways to produce better results or reduce costs
- Being open to new ideas, new way of doing business and willingness to change
- Making a difference every day
- Taking time to know your customer – their desires, needs, problems
- Striving to exceed the customer's expectations
- Providing a timely (one day) response to a call for service and returning phone calls and e-mails
- Caring about your customer and need
- Going the extra mile to serve the customer
- Planning the process with the outcome and customer in mind

**THE TOWN BOARD'S FOUR STRATEGIC GOALS ARE ADDRESSED THROUGHOUT THE  
2014 BUDGET**

**SOME HIGHLIGHTED PROJECTS ARE AS FOLLOWS:**

**GOAL 1: BUILD COMMUNITY SPIRIT AND PRIDE**

*A. Increase the safe and secure feelings of Windsor residents.*

**Plan of Action:** The Police Department has allocated just over seven thousand dollars split between overtime wages, and contract services to provide increased security at parks during high-volume times of the year. (01-421-5121 -overtime and 01-421-6253 -contract services).

**Plan of Action:** Third and final year of ADA Title II Compliance Projects – (04-xxx-6444 and 04-xxx-8444), \$70,955).

**Plan of Action:** Chimney Park Pool complete deck replacement – (04-452-8412, \$232,350).

**Plan of Action:** Cemetery master plan implementation begin w/irrigation system repair (04-432-8412, \$329,547).

*B. Encourage successful community-supported events*

**Plan of Action:** Support a dedicated division to Community Events (01-433-xxx, \$113,566)

**Plan of Action:** Increased code enforcement and awareness and implement new rules and regulations making our parks more enjoyable for all visitors.

*C. Provide and support ample opportunities for residents to be actively involved in the governance process and in serving the community.*

**Plan of Action:** Supports Student Advisory Leadership Team (S.A.L.T.) (01-411-6269, \$5,000).

**Plan of Action:** Provide financial support to agencies that promote worthy causes and impact the community. – % of property tax at the Board's discretion (01-411-6270, \$62,194).

**Plan of Action:** Continue to aide in the marketing and evaluation of the Town Volunteer Program and also implement volunteer programs for employees to volunteer within the community.

*Raise citizen awareness in ways and means of governance process through electronic and social media to allow greater participation.*

**Plan of Action:** Maintain the website live streaming and on-demand functions as well as the Channel 8 broadcast and develop social media policies.

*D. Encourage healthy, family-friendly neighborhoods*

**Plan of Action:** The planning staff is continuing to review all planning documents and will be making recommendations to improve neighborhood vitality.

*E. Encourage a positive and collaborative relationship with other taxing districts*

**Plan of Action:** The Town Clerk's Office has a supportive partnership with the DDA.

*Promote and support multi-modal options that safely connect the community*

**Plan of Action:** Plan a Windsor West Connection for the Windsor Trail (02-441-8412, \$50,000).

*F. Provide for diverse and healthy lifestyle choices in leisure, cultural activities and recreation.*

**Plan of Action:** The Town Board will see to carrying out the biennial National Citizen Survey, identifying cultural programming priorities and establish direction for future programs and events.

**Plan of Action:** Utilize public input to review CRC Expansion Feasibility and consider financing options. Potential November ballot question (01-410-6290, \$30,000).

**Plan of Action:** Master plan implementation and Eaton House historic structure assessment with grant support (01-456-6267, and 8420, \$15,000).

*G. Lead through stewardship of natural resources*

**Plan of Action:** Water Fund includes residential water audit kit program for water conservation and annual leak detection program with Customer Service implementing the program (06-471-6213, \$7,500).

**Plan of Action:** Public Works will continue to explore the feasibility of phasing in natural gas vehicles.

**Plan of Action:** Recycling center continues to offer free recycling to residents (01-428, \$42,770).

**GOAL 2: PROMOTE VIBRANT DOWNTOWN AND LAKE AS A DESTINATION AND FOCAL POINT**

**A. Support the Downtown Development Authority**

**Plan of Action:** Support the Downtown Development Authority (DDA) (01-411-6270, \$265,000).

**B. Encourage Historic Preservation**

**Plan of Action:** Interpretive Landscape planning (04-456-8412, \$58,138).

**GOAL 3: DIVERSIFY, GROW, AND STRENGTHEN THE LOCAL RETAIL AND INDUSTRIAL ECONOMY**

**A. Start an outreach and networking program for Windsor Entrepreneurs**

**Plan of Action:** Adding broker tours and business retention luncheons (01-420-6213, \$4,000).

**Plan of Action:** Provide Economic Development division within the Town of Windsor (01-420-xxxx, \$193,297).

**C. Promote opportunities for primary employment**

**Plan of Action:** Participate and partner with State and Regional organizations to pursue primary employment opportunities by memberships with surrounding economic development (01-420-6211, \$45,000).

**Plan of Action:** Promote a pro-business community and improve business development and permit processes by paying an outside agency to conduct road impact fee reports to new industries looking to locate in Windsor that the current fee schedule may not include (01-420-6253, \$3,000).

**GOAL 4: PROMOTE, MANAGE, AND FACILITATE AN EFFECTIVE INFRASTRUCTURE SYSTEM WITHIN THE TOWN AND THE NORTHERN COLORADO REGION**

**A. Identify and address barriers to traffic flow**

**Plan of Action:** Eastman / Cornerstone Roundabout construction (04-429-8445, \$621,500).

**Plan of Action:** Right turn lane WCR 19/SH392 (04-429-8445, \$150,000).

**B. Support multiple forms of transportation**

**Plan of Action:** Enhance the Town as a pedestrian- and bicycle-friendly community identifying locations where sidewalks and bike routes are needed. – 7<sup>th</sup> Street trail with grant (03-441-8412, \$219,796).

**Plan of Action:** Increase usage of trails and regional links in accordance with Trails Master Plan, - Poudre Trail construction from Westwood Village (03-440-8412, \$250,000).  
Windsor Trail South 7<sup>th</sup> St – New Liberty (03-441-8412, \$219,796).

**C. Identify strategies for maintenance of streets**

**Plan of Action:** Develop a specific level of service using the Pavement Management Program - Increased projection for street maintenance upon receiving increased severance tax and mineral lease revenue (04-429-6278, \$372,044 included).

**Plan of Action:** Replace bridge on WCR21 (04-429-8445, \$534,270).

**D. Address new water system needs**

**Plan of Action:** Pursue water storage options and water rights acquisition as outlined in the Potable and Non-potable Water Master Plans, construct new water storage tank (06-471-8456, \$1,150,000).

**Plan of Action:** Specifically the Northern Integrated Supply Project (06-471-8456, \$83,000).

**Plan of Action:** Kyger Pit non-potable reservoir (06-484-8410 & 8456, \$3,700,000; 06-481-8456 \$750,000; 02-467-8412 & 04-454-8412 \$1,250,000=Total \$5,700,000).

**E. Address short and long term storm water needs**

**Plan of Action:** Construction of drainage channel (08-483-8458-900, \$904,959).

**Plan of Action:** Law Basin West Tributary channel (08-483-8458), \$987,272).

## COMMUNICATIONS

### SUMMARY OF THE BUDGET PROCESS

The annual budget, developed jointly by the Staff and the Town Board, is arguably the single most important policy document that the Town produces each year. Eventually all segments of the Town's operations and citizens are affected by the annual budget. Consequently, the budgeting process has evolved into a year-round information gathering and disseminating process aimed at including the entire community.

Documenting community needs and assigning project priorities are becoming year-round endeavors for Town Staff and Board Members alike. The process begins in the spring of an election year with joint meetings attended by Town Board Members, the Town Manager and Department Heads. These planning meetings are the first budget meetings for some of the newly elected Board members. A Strategic Plan with goals and priorities established sets the direction for the rest of the year and into the next years until new members take their seats every other year.

Early in the year, staff begins planning the capital program for the next five years. Later in July through August, departments prepare operational budgets detailing funding required to maintain the same level of service as provided the previous year, and additional requests for new funding, personnel and service programs. The Departmental budget requests are required to be submitted on or before the 15<sup>th</sup> day of September and are reviewed by the Town Board, Town Manager and Director of Finance. All operating and capital requests submitted are considered within the framework of Town-wide anticipated revenue and goals established for the community.

On or before the 15<sup>th</sup> day of October, the Town Manager is required to submit to the Town Board a proposed budget for the next ensuing fiscal year. The Town Manager is obligated to include a long-range capital program for the ensuing fiscal year and the four fiscal years thereafter in the budget or concurrently with the budget submission.

The Town Board must adopt the budget by resolution at a public hearing on or before December 31. If it fails to adopt the budget by this date, the amounts appropriated for operation during the current fiscal year will be adopted for the ensuing fiscal year on a month-to-month basis.

#### **PLANNING PROCESSES THAT IMPACT THE BUDGET**

There are many planning processes impacting decisions concerning the annual budget and long range plans. Citizen groups, advisory boards, department heads and employees all influence the budget process. A short description of one of those visioning processes follows:

***Windsor Vision 2025** was created by a volunteer citizen-driven group formed to research a list of "most important concerns" in a series of community forums – to determine the future direction of the community. People gathered together to explore the possibilities the future might present and determine how to best address those possibilities in a strategic manner.*

*The long-term strategic planning process created the framework as to how the Town would operate and how community leaders would function as they moved together into the future.*

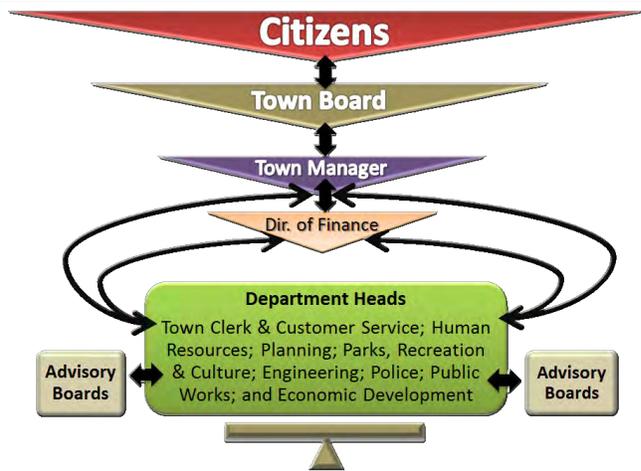
Listed here are other major planning processes, their descriptions and how they impact the budget.

<b>PLANNING PROCESSES THAT IMPACT THE BUDGET</b>			
	<b>TYPE OF PLANNING PROCESS</b>	<b>DESCRIPTION OF PROCESS</b>	<b>BUDGET IMPACTS</b>
<b>Windsor Vision 2025*</b>	Long range ( <i>through 2018</i> ) community guiding document for future decision making.	A volunteer citizen steering committee conducted forums to decide what was most important to the citizens. They developed a series of recommendations to help guide the future of the Town.	Recommendations are considered in preparing all Town long-range plans insuring citizen input and participation of resource allocation.
<b>Strategic Goal Planning</b>	Long range ( <i>3 to 5 years</i> ) with objectives established for the budget year.	Departmental plans are developed with review and coordination by the Town Board, Town Manager and Director of Finance.	Allows for reallocation of resources to predetermined strategic goals and objectives.
<b>Comprehensive Plan*</b>	Long range ( <i>through 2025</i> ) prepared for the Windsor Planning Commission for land use and physical development.	Provides a comprehensive description of the Town's physical and social attributes and outlines the future goals for which the community should strive.	Helps provide historical trend information concerning socioeconomic conditions and housing, land use planning, environmental and cultural resources, public utilities, transportation, and parks and recreation for decision making and projections.
<b>Revenue Forecasting</b>	Financial revenue projections for at least five years.	Several techniques are used to ensure reasonable estimates. Projections are reviewed and adjusted annually.	Provides for budget stability, planning and direction for future resource allocation decision making. See REVENUE PROJECTIONS Section.
<b>Capital Improvement Program</b>	Five-year plan includes capital project listing by plan year.	Department heads submit to Town Board for review and approval. Only budget year of the plan is adopted with out years approved in concept only, to be reevaluated annually.	Provides for predictable funding level from year to year to allow adequate planning for debt service requirements and operating costs of new facilities and infrastructure improvements. See CAPITAL IMPROVEMENT Section.
<b>Operating Budget Forecast</b>	Current year plan to facilitate financial planning, including five-year operating impacts of capital projects and replacement plans.	Administration and Finance work together with department staff to determine key forecast assumptions to project major revenue sources and expenditures.	Provides for budget stability, planning and direction for future resource allocation decision making.
<b>Public Works Maintenance / Improvement Plans</b>	Five-year plans to replace / repair existing infrastructure, coordinating with Public Works and Engineering staff.	Evaluation and plans for Water Main Replacement, Insituform Sewer Line Rehab, Pavement Management, Bridge Repair, and Manhole Rehab.	Allows for a stable annual level of funding for replacements and/or maintenance of existing and new infrastructure that integrates with 5-year capital planning process.
<b>Vehicle / Equipment Replacement</b>	Policy and five-year replacement schedule for vehicles and mobile equipment.	Policy created by the Fleet Assessment Committee consisting of Directors of Public Works, Parks, Recreation & Culture, and Engineering, with the Chief of Police and the Fleet Manger. Committee reviews and approves replacement criteria.	Allows for the funding of replacements annually at an established base level and insures that the condition of the fleet is at an optimum level reducing fleet maintenance and costs of services.
<b>Parks, Recreation &amp; Culture Plan</b>	Five-year budget / priority plan for expenditures for CRC, parks, trails and museums.	Priority list adopted by the Parks, Recreation and Culture Advisory Board approving expenses from affected funds.	Allows for forecasting of replacements and/or maintenance of existing and new infrastructure that integrates with 5-year capital planning process.
<b>IT Equipment Replacement</b>	Multi-year plan to replace certain computer and attendant equipment. Provides for maintenance and network infrastructure replacement.	Internal IT department, an Internal Service Fund, maintains inventory and schedules replacements / maintenance that comply with established criteria.	Allows for the funding of replacements, maintenance, and network infrastructure replacement annually at an optimal level. Replacement decisions are determined considering changing software technology, economic issues, maintenance costs and downtime.

\*Copies are available at the office of the Town Clerk

**BUDGET ROLES AND RESPONSIBILITIES**

The main decision makers in the budget process include the Town Board, Town Manager and Department Heads responsible for the various departments, with the flow of information closely following the Town’s Organization Chart. The Director of Finance bears specific responsibilities detailed as follows:



**REVIEW AND APPROVAL OF THE BUDGET**

A Public hearing on the proposed budget is held by the Town Board. After the public hearing, the Town Board may adopt the budget as presented or amend it.

**AMENDMENTS TO THE BUDGET**

In amending the budget, the Town Board may add or increase programs or amounts, or may delete or decrease programs or amounts except those expenditures required by law or for debt service or for estimated cash deficit. The amendment ultimately cannot increase the total expenditures for the overall budget as presented at the public hearing. If the amendment requires an increase the total expenditures, then another public hearing is necessary prior to adoption of the amended budget.

**IMPLEMENTATION OF THE BUDGET**

Upon adoption of the budget, Staff prepares the Operating Budget and the five-year Capital Improvement Plan, incorporating all changes from the proposed budget. The Operating Budget and Capital Improvement Plan are published on January 1 of the budgeted year.

**MONITORING THE BUDGET**

The Town Board and Department Heads receive monthly reports of actual versus budgeted revenues and expenditures to track their progress throughout the year.

**TRANSFER OF APPROPRIATIONS**

During the fiscal year, the Town Manager may transfer part or all of any unencumbered appropriation balance among programs within a department, office, project or agency within a fund. Upon written request from the Town Manager, the Town Board may also authorize by resolution the transfer of part or all of any unencumbered appropriation balance from one fund, department, office, agency or project to another.

**SUPPLEMENTAL BUDGETS**

Every effort is made to forecast revenue and expenditures for the coming year, limiting the need for supplemental budgets. If required, supplemental budgets are adopted at one of the last Town Board meetings of the year, or shortly after the beginning of the following year. Supplemental items are kept as a “running total” by the Director of Finance throughout the course of the year and adopted in one supplemental resolution as described.





## Policies

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## **POLICIES**

### **FINANCIAL POLICIES**

#### **BALANCED BUDGET**

The Town of Windsor defines a balanced budget as one in which expenditures do not exceed available resources. Available resources being defined as annual projected revenues plus beginning fund balances. Ongoing operational expenses must be funded by ongoing sources of revenue. As a matter of policy, the Town of Windsor does not use one-time revenues such as impact fees or grants to fund ongoing operations.

#### **FINANCIAL POLICIES**

Basically stated, keeping the Town of Windsor in a fiscally stable position in both the short and long term, is the one and only concern of the Town of Windsor's overall financial policy. There are a number of components, principles and procedures, and sub-policies used to achieve this goal, but the main focus is still on this one basic goal.

#### Components of Fiscal Stability

The Town of Windsor's definition of fiscal stability has several interrelated components:

- Cash Solvency – The ability to pay for current municipal operations.
- Budgetary Solvency – The ability to annually balance the budget.
- Long Term Solvency – The ability to pay for future municipal operations.
- Service Level Solvency – The ability to provide needed and desired municipal services.
- Flexibility – The ability to react and respond to changes in the economy and new service challenges without measurable financial stress.

#### Principles and Procedures

1. The Town shall conform to generally accepted accounting procedures as applied to governmental units in the United States of America, and standards of the Governmental Accounting Standards Board (GASB) and Government Finance Officers Association (GFOA).
2. A balanced budget will be prepared annually by the Town Manager and Director of Finance and presented to the Town Board for consideration. The Town should seek recognition by applying for the GFOA Distinguished Budget Presentation Award.
3. The Director of Finance will present the Town Board with a monthly financial report of both revenues and expenditures for all of the Town's funds.
4. The Director of Finance shall annually prepare a Comprehensive Annual Financial Report. The report shall be audited by an independent certified public accountant. The audit shall be conducted in accordance with state statutes establishing the local government audit laws.
5. A five-year capital improvement plan should be prepared each year prior to submission of the budget.

#### **INVESTMENT POLICY**

Colorado Statutes specify investment instruments meeting defined rating and risk criteria in which local government entities may invest. Permissible investments include:

- Obligations of the United States and certain U.S. government agency securities.

- Certain international agency securities.
- General obligation and revenue bonds of U.S. local government entities.
- Banker's acceptances of certain banks.
- Commercial paper.
- Local government investment pools.
- Written repurchase agreements collateralized by certain authorized securities.
- Certain money market funds.
- Guaranteed investment contracts.

The majority of the Town of Windsor's investment lies in local government investment pools, which reinvest in U.S government obligations and collateralized repurchase agreements.

### **EXPENDITURE POLICY**

Annual budget priorities are established on the basis of reorganized organizational goals and objectives established by the Windsor Town Board. Usually, the considerations taking precedence include: Debt Payments, Police Services, Water / Sewer / Drainage Services, Street Maintenance, and Parks, Recreation & Culture.

In addition, the Town observes the following restrictive provisions on all expenditures:

- Budget Expenditures are limited to projected revenues and fund surpluses. This ensures both Cash and Budgetary Solvency.
- Ongoing operating costs should be funded by ongoing revenue sources. This protects the Town when one-time or unpredictable revenues are reduced or removed, thus ensuring Cash, Long Term and Service Level Solvency.
- Capital projects, vehicles and new equipment should initially be funded through the capital Improvement Fund or Capital funds appropriately designated as such in another fund. This ensures Cash Solvency.
- Recurring operation and maintenance costs will be funded through the General Fund or Operations and Maintenance funds appropriately designated as such in another fund. This ensures both Long Term and Service Level Solvency.
- The Town Board shall set total appropriations at the fund level, any additional appropriations or adjustments between funds shall be approved by budget amendments, ensuring Budgetary Solvency.
- Department Heads are responsible for managing Departmental budgets with the total appropriated budget, ensuring Cash, Budgetary and Service Level Solvency.

### **DEBT POLICY**

The Town borrows money and issues short-term notes, general obligation bonds, revenue bonds, special or local improvement bonds, or any securities not in contravention of the Charter of the Town of Windsor. The Town borrows money and issues the following securities to evidence such indebtedness:

Short-term notes

Special or Local Improvement District Bonds

General Obligation Securities

A sound debt policy ensures the components of Service Level Solvency and Flexibility. It is a high priority for the Town of Windsor to maintain good communications with bond rating companies and to earn good bond ratings. The Town has developed the following policies to ensure that debt is soundly financed:

- The Town should maintain an underlying bond rating (*without the issuance of bond insurance*) of no less than “A-” from Standard & Poor’s Rating Services or “A1” from Moody’s Investors Services Inc. Bond insurance may be attached to any bond issue to enhance the bond rating over the underlying rating;
- Revenue sources to be used to finance debt are conservatively estimated.

In addition, the Town observes the following restrictive provisions in all issues of bonds by the municipality:

- Total general obligation debt will not exceed 10% of the total assessed valuation for tax purposes;
- The interest rate shall not exceed the market rate, with the most favorable bond pricing being obtained through either competitive bids or negotiated placement;
- All bonds issued by the city shall contain a provision for redemption prior to maturity;
- Annual budgets include debt service payments and reserve requirements for all debt currently outstanding for all proposed debt issues. Debt service should be limited to 10-15% of operation expenditures exclusive of capital improvements and debt service expenditures.

**FINANCIAL PLANNING AND FUND BALANCE / RESERVE POLICY**

Sound Financial Planning Policy most directly ensures Long Term, Budgetary and Service Level Solvency as well as the Flexibility.

The Town adheres to the following guidelines related to Financial Planning:

- A three-year financial plan should be developed annually to react to economic changes and accommodate regulatory and legislative mandates.
- Maintain general governmental and enterprise fund balances equal to 1-2 months (8-16%) of operating expenditures for all operating funds, and/or 10% of current year revenue. These fund balance limitations include the 3% required by the TABOR Amendment to the Colorado Constitution. (See TABOR in GLOSSARY Section) The Town uses these fund balances to ensure stability and budgetary solvency rather than using reserve accounts.
- Revenues should be conservatively estimated and expenditures budgeted at 100% to ensure budgetary solvency.
- The Town should accept new requirements for services only when adequate funding is available.
- Enterprise Funds should be self-sustaining. They should be charged for indirect administrative services performed by other Town departments. Operational revenue should be sufficient to fund capital costs and replacement.
- Prior to undertaking a capital project, all ongoing operational and maintenance costs shall be identified and included as part of the policy discussion.
- The Town shall inventory and assess the condition of all major capital assets. This information will be used to plan for the ongoing financial commitments required for major repairs or replacement to be funded through the Capital Improvement Fund or Capital funds appropriately designated as such in another fund.

- The Town's employee compensation shall set full-time employees minimum pay levels at the 85 percentile level when compared with median pay of comparable jurisdictions. The maximum pay level shall not exceed 115% of the same median pay of comparable jurisdictions. Comparable jurisdictions shall be surveyed every two years and appropriate adjustments made based on the survey. This ensures Service Level Solvency.

## **REVENUE POLICY**

A sound revenue policy affects all of the components of fiscal stability. Ongoing provision of services cannot be achieved without sufficient funding.

- User fees for all operations should be reviewed annually to ensure rates defray operating costs and are market competitive.
- Utility rates should be reviewed annually and adjusted, if necessary, to reflect inflation, construction goals, maintain bond covenants, and avoid major periodic increases.
- The cost of utility contractual services over which the Town has no control shall be passed through to rate payers in a manner consistent with Town Board direction.
- Excess fund balances may be used to off-set rate increases where possible and fiscally responsible.
- The Town shall maximize state and federal grants, loan interest programs and other intergovernmental sources for capital needs.
- The Town shall maintain a diversified revenue system to protect it from short-run fluctuations in any one revenue source.



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## OPERATIONS

### TOWN GOVERNMENT FORM AND STRUCTURE

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#### **FORM OF GOVERNMENT**

The municipal government provided by the Charter of the Town of Windsor is a Council-Manager form of government. Pursuant to the Constitution of the State of Colorado and subject only to limitations imposed therein and by the Charter of the Town of Windsor (*which can be viewed on the Town web site at [www.windsorgov.com](http://www.windsorgov.com)*), all powers are vested in an elective Town Board.

#### **POWERS OF THE TOWN**

The Town has all powers of local self-government and home rule and all powers possible for a Town to have under the constitution and laws of Colorado. Such powers are exercised in conformity with the provisions of the Town of Windsor Charter.

#### **TOWN BOARD**

The corporate authority of the Town of Windsor, Colorado is vested in a Mayor and six Board Members who are non-partisan and elected to four-year terms with a term limit of two terms. Elections rotate so that either three or four of the Members' seats are up for election every two years. The Mayor is elected at large. The Mayor Pro Tem is chosen among the entire Town Board and serves a two-year term. Beginning 2008, the Board Members were elected by geographic district (*see map on page 40*).

#### **TOWN MANAGER**

The Town Manager is the Chief Administrative Officer of the Town and is responsible to the Town Board for proper administration of the Town's affairs. The Town Manager is appointed by the Town Board, and is employed on a contractual basis.

The Town uses specific terminology to represent various levels of organizational structure. The terms *Department* and *Division* are defined below.

**Department**– Traditionally the highest level organizational unit of municipal government operations. The Town's Departments include: Executive & Judicial; Customer Service; Finance and Information Systems; Human Resources; Legal Services; Planning and Zoning; Economic Development; Police; and Public Works; Engineering; and Parks, Recreation & Culture Departments.

The Departments typically report directly to the Town Manager. The Town Manager, along with the Town Attorney and Municipal Court Judge, report directly to the Town Board. The Town's structure at the Department level is presented in the organizational charts located at the end of this OPERATIONS Section.

**Division**– A collection of related programs. For example, the Recreation Division in the Department of Parks, Recreation & Culture consists of all adult & youth sport programs. Programs are organized into divisions which facilitate administration and coordination of their operations by a single manager.



# TOWN OF WINDSOR ORGANIZATION

DEPARTMENT	MAJOR OPERATING DIVISIONS	FUNDING SOURCE
<b>EXECUTIVE AND JUDICIAL</b>	Town Manager	General Fund
	Mayor & Town Board	General Fund
	Municipal Court / Prosecuting Attorney	General Fund
	Capital Purchases	Capital Improvement Fund
<b>CUSTOMER SERVICE</b>	Town Clerk / Assistant to Town Manager	General Fund
	Capital Purchases	Capital Improvement Fund
<b>FINANCE / INFORMATION SYSTEMS</b>	Accounting & Finance	General Fund
	Budgeting & Financial Reporting	General Fund
	Sales Tax & Revenue	General Fund
	Information Technology (IT) Services	Info Technology Fund
	Capital Purchases	Capital Improvement Fund
<b>HUMAN RESOURCES</b>	Human Resources / Risk Management	General Fund
	Safety / Loss Control	General Fund
	Capital Purchases	Capital Improvement Fund
<b>LEGAL SERVICE</b>	Town Attorney	General Fund
<b>PLANNING &amp; ZONING</b>	Planning	General Fund
	Capital Purchases	Capital Improvement Fund
<b>ECONOMIC DEVELOPMENT</b>	Business Retention & Growth	General Fund
<b>POLICE</b>	Administration	General Fund
	Platoon 1	General Fund
	Platoon 2	General Fund
	Capital Purchases	Capital Improvement Fund
<b>PUBLIC WORKS (PW)</b>	PW Streets / Recycling / Maintenance Work	General Fund
	Water / Sewer / Storm Drainage O&M	Water/Sewer/Drain Funds
	Fleet Management	Fleet Mgmt Fund
	Facility Maintenance & Custodial Services	Facility Maintenance Fund
	Capital Purchases	Capital Improvement Fund
<b>ENGINEERING</b>	Engineering	General Fund
	Water / Sewer / Storm Drainage Capital Projects	Water/Sewer/Drain Funds
	Capital Purchases	Capital Improvement Fund
<b>PARKS, RECREATION &amp; CULTURE</b>	Parks, Recreation & Culture Administration	General Fund
	Art & Heritage / Museums / Community Events	General Fund
	Recreation	General Fund
	Aquatics / Swimming Pool	General Fund
	Parks Maintenance / Cemetery	General Fund
	Forestry	General Fund
	Parks Construction / Improvements	Park Improvement Fund
	Community / Recreation Center	Community Rec Cntr Fund
	Trail Construction / Improvements	Conservation Trust Fund
	Non-potable Water	Water Fund / Non-Potable
Capital Purchases	Capital Improvement Fund	

The following table lists Town departments and their funding influences.

<b>USE OF FUNDS BY DEPARTMENT</b>											
<b>DEPARTMENT</b>	<i>Governmental Funds</i>					<i>Proprietary Funds</i>					
	<i>General</i>		<i>Special Revenue</i>		<i>Capital Projects</i>	<i>Enterprise</i>			<i>Internal Service</i>		
	GF	PIF	CTF	CRCF	CIF	WF	SF	SDF	FF	ITF	FS
<b>EXECUTIVE &amp; JUDICIAL</b>	✓				✓					✓	✓
<b>CUSTOMER SERVICE</b>	✓				✓					✓	✓
<b>FINANCE</b>	✓				✓					✓	✓
<b>HUMAN RESOURCES</b>	✓				✓					✓	✓
<b>LEGAL SERVICES</b>	✓				✓					✓	✓
<b>PLANNING &amp; ZONING</b>	✓				✓					✓	✓
<b>ECONOMIC DEVELOPMENT</b>	✓				✓					✓	✓
<b>POLICE</b>	✓				✓				✓	✓	✓
<b>PUBLIC WORKS</b>	✓				✓	✓	✓	✓	✓	✓	✓
<b>ENGINEERING</b>	✓				✓	✓	✓	✓	✓	✓	✓
<b>PARKS, RECREATION &amp; CULTURE</b>	✓	✓	✓	✓	✓	✓			✓	✓	✓

**CODES:** *Governmental Funds* (Operating / Capital): **GF**– General, **PIF**– Park Improvement, **CTF**– Conservation Trust, **CIF**– Capital Improvement, **CRCF**– Community Recreation Center

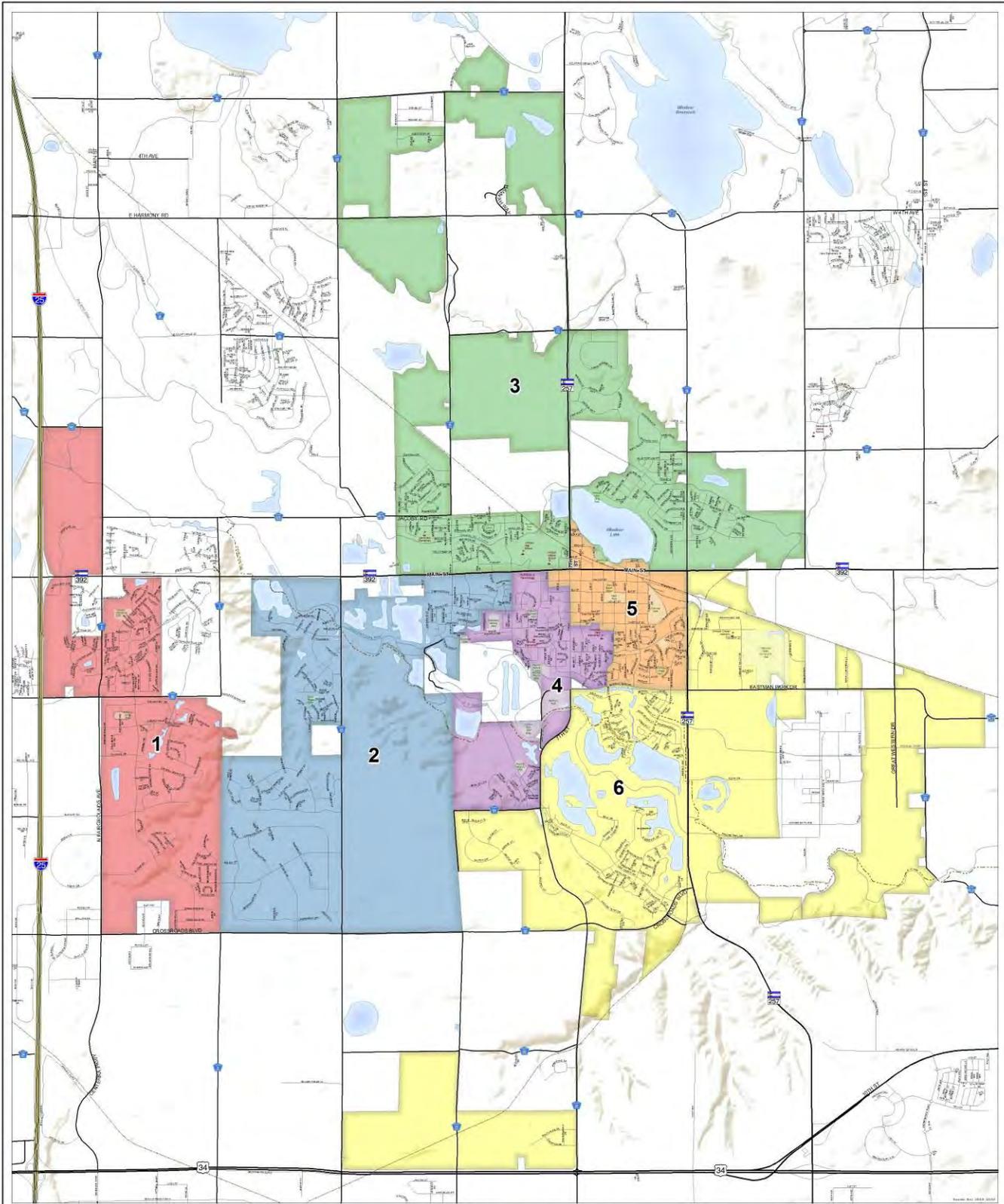
*Proprietary / Enterprise Funds / Internal Service Funds* (Operating / Capital): **WF**– Water, **SF**– Sewer, **SDF**– Storm Drainage, **FF**– Fleet Management, **ITF**– Information Technology, **FS**– Facility Services

### BOARDS AND COMMISSIONS

The Town Board utilizes various Advisory Boards and Commissions to review projects, gather information, and make recommendations based on their findings.

These Boards and Commissions draw members from the community at large, who volunteer their knowledge and expertise to address specific concerns, and pass that information on to the Town Board.

- ✦ Board of Adjustment / Board of Appeal
- ✦ Downtown Development Authority (DDA)
- ✦ Historic Preservation Commission
- ✦ Kern Board
- ✦ Parks, Recreation and Culture Advisory Board (PReCAB)
- ✦ Planning Commission
- ✦ Tree Board
- ✦ Water Sewer Board
- ✦ Windsor Housing Authority



### New Voting Districts - 2014

- District 1
- District 2
- District 3
- District 4
- District 5
- District 6



This map was created for illustrative purposes only. Any representation of the accuracy of any representation of the map or its contents, whether intended or not, are the sole responsibility of the user.  
Updated 12/8/2013  
Updated by: amw/ckh  
Created: 12/15/2013  
Created by: amw/ckh  
File: WindsorDistricts\_2014(1).pdf

**OPERATIONS**  
**DEPARTMENTAL OVERVIEW**

The Town of Windsor is comprised of ten departments. A summary of each department follows, starting with the 2012 organizational chart reflecting departmental structure, divisions and budgetary influences. The department section includes a budget summary, the mission and description of the functions of the department, strategic issues affecting that department, accomplishments for the previous year, the goals and objectives for the department in response to the Town Board’s goals, performance indicators which track progress toward the goals, and a personnel summary.

Detailed budgets for each department, listed by fund, can be found in the APPENDIX – A Section at the end of this document.

The individual department summaries are followed by the Town of Windsor all inclusive Organizational Chart for 2013, listing the names and position titles of all the employees.

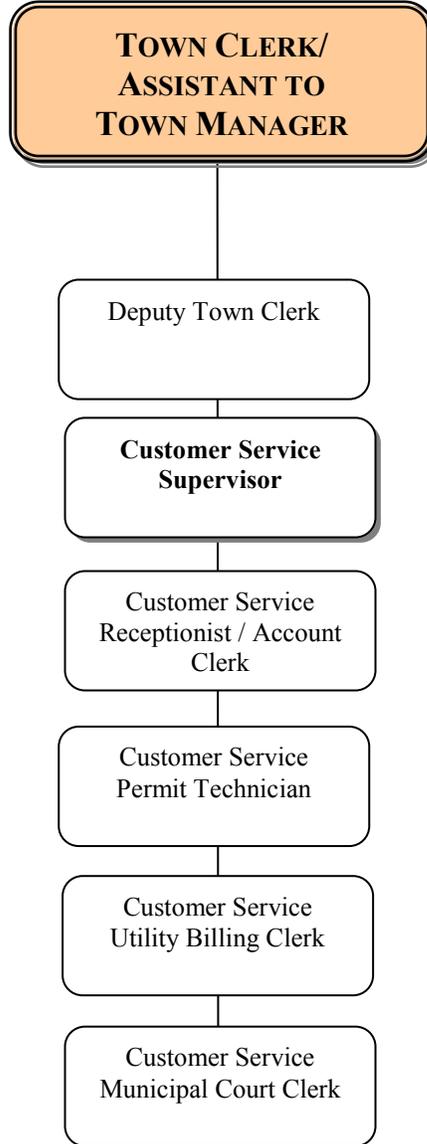
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**Town Clerk & Customer Service**



*Patti Garcia*  
*Town Clerk / Assistant to Town Manager*



*Responsible for this additional  
budgetary division / function*

**Capital Purchases (CIF)**

**Elections**

**DEPARTMENT**  
TOWN CLERK AND CUSTOMER SERVICE

**BUDGET SUMMARY**

REVENUE SOURCES	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET
General Fund	\$ 531,538	\$ 527,426	\$ 529,049	\$ 612,550
Capital Improvement Fund (CIF)	-	5,000	5,000	2,000
<b>TOTAL REVENUES</b>	<b>\$ 531,538</b>	<b>\$ 532,426</b>	<b>\$ 534,049</b>	<b>\$ 614,550</b>
<b><u>Town Clerk - 410</u></b>				
Personnel	\$ 418,226	\$ 431,067	\$ 433,705	\$ 443,810
Operation & Maintenance	40,901	18,009	16,994	69,427
Small Equipment (CIF)	-	5,000	5,000	2,000
Interfund Transfer (for IT)	53,389	61,226	61,226	80,236
Interfund Transfer (for Facilities)	19,022	17,124	17,124	19,077
<b>TOTAL TOWN CLERK &amp; CUSTOMER SERVICE</b>	<b>\$ 531,538</b>	<b>\$ 532,426</b>	<b>\$ 534,049</b>	<b>\$ 614,550</b>
<b>ALL TOTAL EXPENDITURES</b>	<b>\$ 531,538</b>	<b>\$ 532,426</b>	<b>\$ 534,049</b>	<b>\$ 614,550</b>

**TOWN CLERK AND CUSTOMER SERVICE'S MISSION STATEMENT**

*The mission of the Town Clerk's Office is to provide quality support and assistance to the Town Board, the Town Administration and citizens of Windsor.*

*Success in our endeavors is accomplished by:*

*Acknowledging and embracing our role as a service unit; providing customer service that exceeds expectations while being accessible, approachable and communicating with honesty, integrity, tact and respect; providing a welcoming atmosphere and customer-focused, flexible, support services through our highly capable staff; teamwork within and among departments Town-wide; and continuously seeking innovative and efficient ways to deliver professional services.*

**ABOUT THE TOWN CLERK AND CUSTOMER SERVICE DEPARTMENT**

The Town Clerk and Customer Service Department provides professional, courteous, and quality customer service for the Town of Windsor. The Town Clerk's office oversees the customer service department, election administration, liquor licensing, business licensing, cemetery administration and records management along with serving as the Clerk to the Town Board. The Customer Service Department serves as the "First Impressions of Windsor" and is comprised of staffing representation from the following departments: Clerk; Municipal Court; Planning; and Utility Billing. These departments work together to provide a one-stop-shop customer service area for citizens and staff.

**FUNCTIONS OF THE DEPARTMENT**

**Town Clerk / Assistant to Town Manager** – The Town Clerk assures that there is representation from the Clerk's office at all Town Board meetings; prepares agendas, meeting packets and oversees the transcription of minutes which serve as the official record of the meeting. This office also arranges meetings and training for the Town Board. As Election Administrator, the Town Clerk conducts municipal elections as required and works directly with the County Clerk for coordinated elections; provides

assistance with the Referendum and Initiated Petition processes; provides technical assistance to municipal candidates and issue committees regarding election regulations and requirements. In addition, the Town Clerk's office works with the Local Licensing Authority and assists with applications for liquor and beer licenses, providing education and training. The Town Clerk is also responsible for maintaining official records of the Town and maintains a computerized records management system and recodifies the code book as required. This position also facilitates the partnership between the Town and the Windsor Downtown Development Authority and works with the DDA to assure action items are complete.

#### Customer Service Department

The Department was created to provide as a one-stop-shop for citizens. Staff is available to assist customers and provide assistance for external and internal customer needs:

- Reception – Provides a variety of services to walk-in and telephone customers along with maintaining inventory of all office supplies for the Town of Windsor.
- Deputy Clerk – Serves as Deputy Clerk, provides administrative support to the front desk and other departments as needed along with providing back up support to the building permit technician. Serves as recording secretary to the Town Board, Planning Commission and Historic Preservation Commission.
- Customer Service Supervisor – Provides oversight of reception, utility billing, and municipal court and is responsible for the administration of all utility billing activities. Serves as recording secretary to advisory boards as needed.
- Permit Technician – Processes building and sign permit applications and issues certificates of occupancy for completed buildings; serves as recording secretary to the Board of Adjustment.
- Utility Billing Clerk – Coordinates the administrative utility functions for the Town of Windsor including billing, accounts receivable and reporting requirements. Serves as recording secretary to the Water & Sewer Board.
- Municipal Court Clerk – Provides administrative services for external and internal customers; the Court Clerk attends all court arraignments and trials, provides records management, scheduling, docket preparation and accounting functions for Windsor Municipal Court.

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#### RELATIONSHIP TO STRATEGIC PLAN & CITIZEN SURVEY

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The Town Clerk and Customer Service Department is responsible for several items in the 2012-2014 Strategic Plan. In Goal 1: *Build Community Spirit and Pride*, the Town Clerk and customer service staff plays an active role in the execution of Priority C: *Provide and support ample opportunities for residents to be actively involved in the town governance process and in serving the community*. This goal is achieved by providing opportunities for citizen engagement by actively recruiting and filling vacant seats on advisory boards and committees.

The Town Clerk engages the community by collaborating with other taxing districts and Homeowner/Neighborhood Associations; corresponding with Goal 1, Priority D & E: *Encourage a positive and collaborative relationship with other taxing districts & encourage healthy, family-friendly neighborhoods*. The Town Clerk's Office also has a unique partnership with the Downtown Development Authority (DDA), and continues to support the DDA, upholding Goal 2: *Promote a Vibrant Downtown*.

This year, the Customer Service Department implemented additional water conservation efforts through the Residential Water Audit Kit program; fulfilling Goal 1, Priority G: *Lead through Stewardship of Natural Resources*.

Additionally, the Town Clerk and Customer Service Department provides and continues to improve access to Town Board meetings through electronic board packets online, live streaming and archived video of Town Board meetings on the website, as well as broadcast on Channel 8.

The Customer Service Department employees often create the first impression that most residents have of the Town of Windsor. According to the 2013 Citizen Survey, those completing the survey were asked if they had been in contact with a Town employee either in-person, over the phone or via email in the last 12 months; the 53% who reported that they had been in contact (a percent that is more than the benchmark comparison) were then asked to indicate overall how satisfied they were with the employee in their most recent contact. Town employees were rated highly; 84% of respondents rated their overall impression as “excellent” or “good.” Employee ratings were mostly higher than the national benchmark and were the same or higher than past survey years. The Customer Service Department will continue to provide exceptional levels of service in the years ahead.

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### CHALLENGES

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A major challenge in 2014 is providing the same level of exceptional customer service, while demands continue to increase. One way the Town plans to address this issue is through the implementation of new utility billing software. This software is expected to improve efficiencies and customer communication.

### **TOWN CLERK AND CUSTOMER SERVICE GOALS AND OBJECTIVES**

#### Town Clerk

- Successful development of departmental budgets and administration within those budgets;
- Continue to provide responsible management / oversight of Town records, Liquor Licenses, Resolutions and Ordinances;
- Continue electronic indexing of permanent documents;
- Administrate records management policies and procedures for all departments;
- Organize and direct elections as required;
- Provide exceptional support to Mayor and Town Board as required; attend all Town Board meetings and complete minutes;
- Administer liquor licensing, business licensing and cemetery functions as required;
- Promote and encourage training to enhance department functions;
- Coordinate efforts of the Downtown Development Authority;
- Update and recodify Town Code Book as required.

#### Customer Service

- Continue supervision of the department in providing excellent customer service to citizens with concerns being addressed promptly;
- Cross-train within the department to provide for more depth in service;
- Organize and promote Customer Service Department website information for online use;
- Continue to promote online options for all services including utility billing and SafeBuilt for ease of service for citizens;
- Develop programming options and opportunities for Channel 8 and website;
- Conduct review of scanned permanent documents to assure completeness and readability.

<b>TOWN CLERK &amp; CUSTOMER SERVICE PERFORMANCE INDICATORS</b>						
<i>Performance Indicators</i>		<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
<b>Output</b>	Liquor Licensing Actions	36	36	40	44	41
	Attend Town Board Meetings / Record Minutes	24	26	24	27	32
	Ordinances / Resolutions passed	24/87	26/96	30/80	27/55	20/87
	Work Orders Processed	4,719	5,125	4,419	4631	10,321
	Average Monthly Utility Statements Mailed	6,368	6,544	6,856	7,603	7,634
	Late/Delinquent Notices Mailed	3,236	2,895	3,421	3,632	2,868
	Registered Voters	11,879	12,310	12,457	12,978	12,482
<b>Efficiency</b>	Gen. Fund Town Clerk Department Expenditures	\$264,001	\$164,727	\$512,314	\$476,273	\$531,538
	Expenditures as % of General Fund	2.1%	1.5%	4.7%	3.7%	4.5%
	Population	Est 16,864	Est. 17,769	Census 18,644	Est. 19,519	Est. 20,455
	<i>Cost of Customer Services per Citizen per year</i>	\$15.65	\$9.27	\$27.48	\$27.02	\$25.99
	Closing Estimates for Title Companies	523	448	468	446	513
<b>Effectiveness</b>	Meters Changed to Radio Reads	741	953	560	-	-
	New Utility Service Accounts	236	124	194	306	313
	% of Statements mailed resulting in water shut offs	<1%	<1%	<1%	<1%	<1%

<b>PERSONNEL SUMMARY</b>						
<i>Position</i>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014 Planned</b>
Town Clerk/Assistant to Town Mgr.	1	1	1	1	1	1
Deputy Town Clerk	1	1	1	1	1	1
Customer Service Supervisor	-	-	-	-	-	1
Customer Service Representatives*	5	5	5	5	5	4
<b>TOTAL Full-Time Employees</b>	<b>2</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>
<b>Additional Part-Time Employees**</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.56 FTE</b>	<b>0.32 FTE</b>

\* Customer Service began in 2010. In prior years, there was a Receptionist and Administrative Specialist. Customer Service Representatives include Municipal Court Clerk, Utility Billing Clerk, Building Permit Clerk and Receptionist.  
 \*\* Part-time and Cooperative Office Education (COE) Student

The only changes in personnel in the Town Clerk and Customer Service Department for 2014 is the Town Clerk/Customer Service Manager position has changed to the Town Clerk/Assistant to Town Manager and one of the customer service representatives was replaced with a Customer Service Supervisor.

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**Executive & Judicial Department**



**TOWN BOARD**  
Mayor: John Vazquez, Board Members: Kristie Melendez, Myles Baker, Don Thompson, Jeremy Rose, Robert Bishop-Cotner, Ivan Adams

**TOWN  
MANAGER**



*Kelly Arnold  
Town Manager*

Management Assistant

Prosecuting Attorney  
*(contract)*

**Municipal Court**

Judge  
*(contract)*

*Responsible for this additional  
budgetary division / function*

**Capital Purchases (CIF)**

DEPARTMENT  
EXECUTIVE & JUDICIAL

**BUDGET SUMMARY**

REVENUE SOURCES	2011 ACTUAL	2012 BUDGET	2012 PROJECTED	2013 BUDGET
General Fund	\$ 903,528	\$ 767,794	\$ 664,170	\$ 820,633
Capital Improvement Fund (CIF)	262,653	62,653	62,653	62,653
Windsor Building Authority (WBA)	145,085	145,080	145,085	145,080
<b>TOTAL REVENUES</b>	<b>\$ 1,311,266</b>	<b>\$ 975,527</b>	<b>\$ 871,908</b>	<b>\$ 1,028,366</b>

**EXPENDITURES BY CATEGORY**

**Mayor & Town Board - 411**

Personnel	\$ 33,159	\$ 32,403	\$ 32,404	\$ 32,404
Operation & Maintenance	342,022	399,328	333,293	400,724
Interfund Loans & Transfers (for IT)	30,740	38,577	38,577	44,666
Interfund Loans & Transfers to CIF	223,290	-	-	-
Interfund Loans & Transfers (CIF)	262,653	62,653	62,653	62,653
<b>TOTAL MAYOR &amp; TOWN BOARD</b>	<b>\$ 891,864</b>	<b>\$ 532,961</b>	<b>\$ 466,928</b>	<b>\$ 540,446</b>

**Municipal Court - 412**

Operation & Maintenance	\$ 18,746	\$ 19,659	\$ 16,695	\$ 19,930
<b>TOTAL MUNICIPAL COURT</b>	<b>\$ 18,746</b>	<b>\$ 19,659</b>	<b>\$ 16,695</b>	<b>\$ 19,930</b>

**Town Manager - 413**

Personnel	\$ 217,999	\$ 235,203	\$ 203,011	\$ 260,245
Operation & Maintenance	12,266	15,317	12,883	27,173
Interfund Transfer (for IT)	15,929	17,049	17,049	24,403
Interfund Transfer (for Facilities)	9,377	10,257	10,257	11,089
<b>TOTAL TOWN MANAGER</b>	<b>\$ 255,572</b>	<b>\$ 277,826</b>	<b>\$ 243,200</b>	<b>\$ 322,910</b>

**Windsor Building Authority Fund - 495**

Operation & Maintenance (WBA)	\$ 5	\$ -	\$ 5	\$ -
Debt Transfer (WBA)	145,080	145,080	145,080	145,080
<b>TOTAL WINDSOR BUILDING AUTHORITY</b>	<b>\$ 145,085</b>	<b>\$ 145,080</b>	<b>\$ 145,085</b>	<b>\$ 145,080</b>
<b>ALL TOTAL EXPENDITURES</b>	<b>\$ 1,311,266</b>	<b>\$ 975,527</b>	<b>\$ 871,908</b>	<b>\$ 1,028,366</b>

**EXECUTIVE AND JUDICIAL DEPARTMENT MISSION STATEMENT**

*The Executive and Judicial Department works cooperatively with the citizens, elected / appointed officials and municipal employees of Windsor to respond to the needs of our community, and set the direction for the Town organization. The Town Board and Town Manager's office are committed to providing quality, innovative and ethical leadership in a creative environment, both within the organization itself and the Windsor community as a whole.*

**ABOUT THE EXECUTIVE AND JUDICIAL DEPARTMENT**

The Town Manager's Office consists of professional, administrative and clerical support staff who oversee the day-to-day operations of Town government, responds to the needs of the Town Board as well as citizen concerns and information requests, both internal and external to the organization.

The Municipal Court provides hearings for misdemeanor crimes consisting mainly of traffic infractions and Town ordinance violations.

**FUNCTIONS OF THE DEPARTMENT**

The Executive and Judicial Department provides guidance and direction for the legal, prudent, and fiscally responsible operation of Town government in order to furnish cost-effective and responsive services to the citizens of Windsor.

**Town Manager** – The Town Manager is appointed by the Town Board to act as the organization’s Chief Administrative Officer to be a direct advisor to the Town Board, oversee the daily Department operations of the Town, enforce and implement the ordinances, resolutions, contracts, policies, strategic goals and other enactments of the local elected officials. The Town Manager is also responsible for the overseeing of the hiring process and appointment of Town employees, establishment and implementation of personnel rules and regulations, preparation / implementation of the annual budget and the periodic reporting of Town finances and administrative activities.

**Municipal Court Judge** – The Municipal Court Judge is appointed by the Town Board to preside over trials and hearings whenever a case is made within the corporate limits of the Town of Windsor. The Municipal Court Judge hears cases that involve violations of Town ordinances and misdemeanor state laws.

**2014 ORGANIZATIONAL OBJECTIVES**

The objectives of the organization follow the Strategic Plan, Vision and Philosophy.

**Our Vision**

WINDSOR’S hometown feel fosters an energetic COMMUNITY SPIRIT AND PRIDE that makes our town special in Northern Colorado.

WINDSOR has a VIBRANT DOWNTOWN AND LAKE which is a community focal point and destination.

WINDSOR has a STRONG LOCAL ECONOMY with diverse businesses that provide jobs for residents

WINDSOR promotes quality development through managed growth.

WINDSOR residents enjoy a friendly community with HOUSING OPPORTUNITIES, CHOICES for LEISURE, CULTURAL ACTIVITIES, and RECREATION, and MOBILITY for all.

WINDSOR is a GOOD ENVIORONMENTAL STEWARD.

**Our Philosophy**

*The employees of the Town of Windsor are committed to exceptional services, environmental stewardship, and financial responsibility.*

*Our ongoing focus is to increase operating efficiencies and streamline management systems and procedures, always keeping in mind accountability to our residents.*

**EMPLOYEES CORE BELIEFS REFLECT PRIDE**

- |   |                    |
|---|--------------------|
| P | roducing results   |
| R | esponsibility      |
| I | ntegrity           |
| D | edication          |
| E | xceptional Service |

## Our Goals

*Goal 1: Build Community Spirit and Pride*

*Goal 2: Promote Vibrant Downtown and Lake as a Destination and Focal Point*

*Goal 3: Diversify, Grow, and Strengthen the Local Retail and Industrial Economy*

*Goal 4: Promote, Manage, and Facilitate an Effective Infrastructure System within the Town and the Northern Colorado Region*

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## RELATIONSHIP TO THE STRATEGIC PLAN & CITIZEN SURVEY

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### **Town Board**

The Mayor and Town Board 2014 budget includes several items that relate to the 2012-2014 Strategic Plan Update. The 2014 budget reflects carrying out the National Citizen Survey biennially to measure community perception about services provided by the Town. The survey will help with Goal 1: *Build Community Spirit and Pride*, Priority F: *Provide for diverse and healthy lifestyle choices in leisure, cultural activities and recreation*, Plan of Action item 1: *Identify cultural programming priorities and establish direction for future programs and events*.

Additionally, the Town Board budgets to support the Student Advisory Leadership Team (S.A.L.T.) every year. The support of the Town Board helps engage youth in the governance process and in serving the community which directly correlates with Goal 1: *Build Community Spirit and Pride*, Priority C: *Provide and support ample opportunities for residents to be actively involved in the governance process and in serving the community*. Along the same lines, the Town Board also allocates a portion of property tax revenues to an Outside Agency Fund. This fund is used to provide financial support to agencies under the Town Board's discretion that promote worthy causes and impact the community at some level. For the last two budget years the Town Board has supported the Downtown Development Authority (DDA) using outside agency funds. This action advances Priority A: *Support the Downtown Development Authority* under Goal 2: *Promote Vibrant Downtown and Lake as a Destination and Focal Point*.

Along with the Strategic Plan, the Town Board has major influence over the Citizen Survey results. The survey shows, almost all residents experienced a good quality of life in the Town of Windsor and believed the Town was a good place to live. The overall quality of life in the Town of Windsor was rated as "excellent" or "good" by 93% of respondents. Further, almost all reported they plan on staying in the Town of Windsor for the next five years. These are great indicators of the success of Town Board and positive signs the Town is heading in the right direction into 2014.

### **Town Manager**

The Town Manager's office will be responsible for execution of several 2012-2014 Strategic Plan items as well as oversight of the implementation of the entire plan by 2015. Tracking of each Plan of Action, updates on the Strategic Plan webpage, and quarterly progress reports to the Town Board will be coordinated by the Town Manager office.

Under Goal 1: *Build Community Spirit and Pride*, the Plan of Action items for Priority C: *Provide and support ample opportunities for residents to be actively involved in the Town governance process and in serving the community* will be administered by the Town Manager's office. Also under Goal 1, Priority D: *Encourage healthy, family-friendly neighborhoods* includes a Plan of Action item to *Create a relationship with homeowners associations/neighborhoods and coordinate visits by Town Board and staff at meetings*. This item will be carried out by the Town Manager office with the help of the Town Clerk and Planning Department.

Finally, the Town Manager office will coordinate meetings between the Town Board and other taxing districts within Windsor. This will address the Plan of Action item under Priority E: *Promote a “One Windsor- One Community” philosophy* in Goal 1 that states *Encourage positive, collaborative relationships with other taxing districts.*

In addition to the Strategic Plan, the Town Manager’s office is committed to ensuring a high quality of life for residents. In the 2013 Citizen Survey, respondents demonstrated a strong trust in local government. Most rated the overall direction being taken by the Town of Windsor as “good” or “excellent.” This was much higher than the benchmark. Those residents who had interacted with an employee of the Town of Windsor in the previous 12 months gave high marks to those employees. Most rated their overall impression of employees as “excellent” or “good.”

On average, residents gave very favorable ratings to local government services. Town services rated were able to be compared to the benchmark database. Of the 35 services for which comparisons were available, 30 were above the benchmark comparison, four were similar to the benchmark comparison and one was below. In conjunction with the 2014 budget, the Town Manager’s office will work to ensure high levels of services are provided for residents in the community.

<b>TOWN MANAGER, TOWN BOARD AND MUNICIPAL COURT PERFORMANCE INDICATORS</b>							
<i>Performance Indicators</i>		<i>2008</i>	<i>2009</i>	<i>2010</i>	<i>2011</i>	<i>2012</i>	<i>2013 Projected</i>
<b>Output</b>	Municipal Court tickets processed	1,772	1,628	2,353	1,943	2,429	2,035
	Fines, Court Costs & DMV Fees	\$101,332	\$110,169	\$152,094	\$133,773	\$199,253	\$173,000
	Total Court Docket counts	2,295	2,135	3,044	2,475	3,083	2,600
	Ordinances / Resolutions passed	24/87	26/96	30/80	27/55	20/87	27/80
	Town Board Meetings	24	26	24	27	32	27
<b>Efficiency</b>	Gen. Fund Department Expenditures	\$921,728*	\$711,714	\$596,605	\$493,039	\$430,238	\$414,170
	Expenditures as % of General Fund	7.3%	6.3%	5.5%	3.9%	3.7	3.5%
	Population	Est 16,864	Est. 17,769	18,644	Est. 19,519	Est. 20,455	Est. 21,330
	<i>Cost of Administrative Services per Citizen per year</i>	\$54.66*	\$40.05	\$32.00	\$25.26	\$21.03	\$19.41
<b>Effectiveness</b>	New Utility Service Accounts	236	124	194	306	437	275
	% of Statements mailed resulting in water shut offs	<1%	<1%	<1%	<1%	<1%	<1%

*\*Includes addition of Assistant to Town Manager and additional HR staff.*

<b>PERSONNEL SUMMARY</b>						
<i>Position</i>	<i>2009</i>	<i>2010</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>	<i>2014 Planned</i>
Town Manager	1	1	1	1	1	1
Management Assistant	1	1	-	1	1	1
<b>TOTAL Full-Time Employees</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>2</b>
Mayor and Town Board	7	7	7	7	7	7
<b>ADDITIONAL Part-Time Employees*</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>

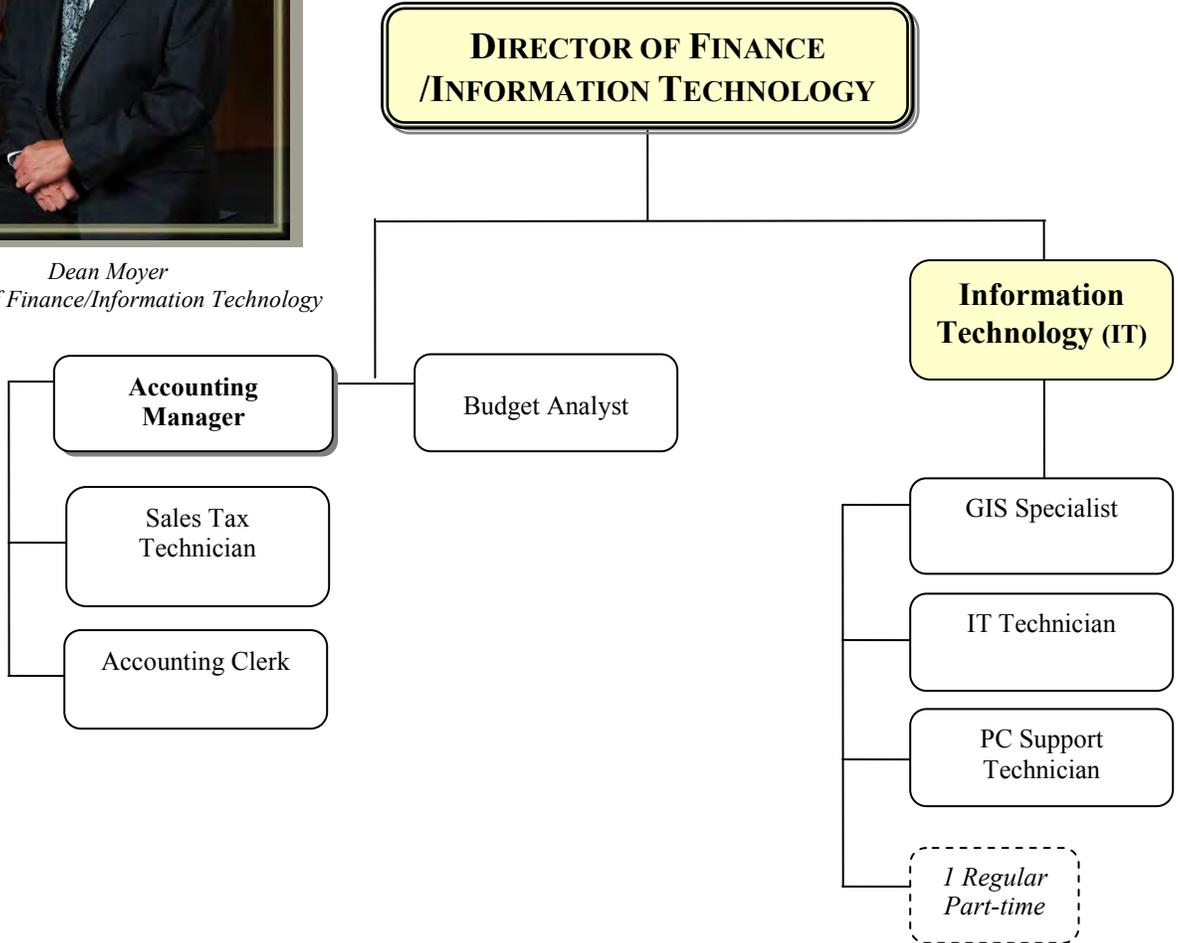
*\* Municipal Court Judge is not employees of the Town, but rather an outside professional, contracted by the Town to provide professional services on a regular basis. As of 2014, the Prosecuting attorney will be in Legal Services.*

There are no changes planned for 2014 for the Town Manager’s office. The Town Attorney was contractual but in 2014 will have its own department and the Prosecuting Attorney’s contract will be paid within that division. There is also a Town Board election in 2014.

**Finance / Information Technology Department**



*Dean Moyer*  
*Director of Finance/Information Technology*



*Responsible for these additional budgetary divisions / functions*

**Capital Purchases (CIF)**

**DEPARTMENT**  
FINANCE / INFORMATION TECHNOLOGY

**BUDGET SUMMARY**

REVENUE SOURCES	2012	2013	2013	2014
	ACTUAL	BUDGET	PROJECTED	BUDGET
General Fund	\$ 547,276	\$ 579,638	\$ 559,935	\$ 606,852
Information Technology Fund (ITF)	672,855	712,120	639,165	1,235,290
<b>TOTAL REVENUES</b>	<b>\$ 1,220,130</b>	<b>\$ 1,291,757</b>	<b>\$ 1,199,101</b>	<b>\$ 2,052,143</b>
<b>EXPENDITURES BY CATEGORY</b>				
<b><u>Finance - 415</u></b>				
Personnel	\$ 386,577	\$ 420,305	\$ 410,574	\$ 439,824
Operation & Maintenance	119,216	113,618	103,647	113,083
Interfund Transfer (for IT)	25,956	31,553	31,553	38,301
Interfund Transfer (for Facilities)	15,527	14,161	14,161	15,644
Interfund Transfer (for IT) (CIF)	-	-	-	210,000
<b>TOTAL FINANCE</b>	<b>\$ 547,276</b>	<b>\$ 579,638</b>	<b>\$ 559,935</b>	<b>\$ 816,852</b>
<b><u>Information Technology- 492</u></b>				
Personnel (ITF)	\$ 183,903	\$ 247,953	\$ 182,407	\$ 243,012
Operation & Maintenance (ITF)	355,472	352,428	359,080	398,472
Capital Outlay (ITF)	120,888	100,000	85,939	581,000
Interfund Transfer (for Facilities) (ITF)	12,592	11,739	11,739	12,806
<b>TOTAL INFORMATION TECHNOLOGY</b>	<b>\$ 672,855</b>	<b>\$ 712,120</b>	<b>\$ 639,165</b>	<b>\$ 1,235,290</b>
<b>ALL TOTAL EXPENDITURES</b>	<b>\$ 1,220,130</b>	<b>\$ 1,291,757</b>	<b>\$ 1,199,101</b>	<b>\$ 2,052,143</b>

**FINANCE / INFORMATION SYSTEMS MISSION STATEMENT**

*The Finance / Information Systems Department is committed to ensuring that quality financial services and information are provided to management, departments and related parties for the benefit of the residents of the Town of Windsor.*

*The Department maintains the confidence of Town residents in an open and honest local government by being professional, courteous, and efficient and showing genuine concern for the needs and well-being of all citizens, employees and related parties.*

**ABOUT THE FINANCE / INFORMATION TECHNOLOGY DEPARTMENT**

The Finance / Information Systems Department maintain a comprehensive detailed general ledger of all Town financial activity. Assuring all financial transactions are properly documented, approved, and recorded is one of the main functions of the Department. The Department also provides expertise in the areas of financial analysis, budget and accounts payable, sound accounting principles and techniques, and various internal and external audit processes. On a monthly and/or yearly basis, the Department prepares and distributes financial reports to the Town Board, Committees and Departments, as well as many State and Federal Agencies.

The information technology division provides local area network service, helpdesk services, VOIP telephone service, GIS services, live meeting broadcasting and live streaming via the internet.

## **FUNCTIONS OF THE DEPARTMENT**

**Accounting and Finance Division** – The Town of Windsor maintains all of its accounting and financial operations within the organization; processing accounts payable, payroll, fixed asset accounting, investments and cash management through this division.

- Accounts Payable – Checks are generated each Friday by the Finance Assistant. They are presented to Finance Director for signature. To assure proper internal control, the Finance Assistant is not authorized to sign accounts payable checks.
- Payroll – Employee time cards are approved by the Department Heads and forwarded to the Finance Assistant for processing. Bi-weekly payroll checks and associated payroll tax deposits are prepared by the Finance Assistant and presented to Finance Director for signature. To assure proper internal control, the Finance Assistant is not authorized to sign payroll checks.
- Fixed Asset Accounting – Fixed assets are recorded in both the General Ledger and a subsidiary fixed asset ledger by the Finance Assistant.
- Investments and Cash Management – Handled by the Finance Director in accordance with the Town of Windsor Investment Policy.

**Budgeting and Financial Reporting Division** – This division is responsible for the preparation of the annual Town Budget and preparing monthly reports to the Town Board, Town Manager and Department Heads as well as the Comprehensive Annual Financial Report.

- Annual Budget Preparation – Process begins in June with Finance Director and Budget Analyst preparing revenue estimates for the next fiscal year. The Budget Analyst is responsible for the production of the annual Town Budget and Capital Improvement Plan. Meetings with Department Heads, Town Manager, Town Board, Advisory Boards, and two public hearings as per the Budget Calendar prior to final adoption by December 15.
- Financial Reporting – Finance Director is responsible for timely, accurate financial reporting in accordance with federal, state and Town Board requirements. Budget Analyst assists in producing the report for GFOA award submission.

**Sales Tax and Revenue Division** – This division was created as a result of the passage of the Town Charter in November 2003. This division is responsible for sales tax administration and collection. In-house sales tax collection began in January 2005.

- Sales Tax Administration – Facilitates the process of sales tax collection from design of forms, remittance processes, customer service and information.
- Revenue Collection – Responsible for sales tax compliance and collection through vendor education, field audits and legal proceedings.

**Information Technology (IT) Division** – This is a non-major Internal Service Fund, designed to provide goods or services to other funds or departments on a cost-reimbursement basis, isolating the costs of a particular function and then allocating these funds back to the various operating divisions. This is a revolving fund where fund or department assessments become the revenue source for capital purchases.

- This division oversees computer information systems, databases, maps, electronic and wireless communications, telecommunications and cable and video production, and works with vendors' electrical / electronic design and installation.
- The division consists of a Geographic Information Specialist (GIS), and a PC Support Specialist and a PC Support Technician.

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RELATION TO THE STRATEGIC PLAN & CITIZEN SURVEY

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The Finance Department will be significant to many of the Priorities listed under Goal 4: *Promote, Manage, and Facilitate an Effective Infrastructure System within the Town and Northern Colorado Region.* Priority C: *Identify strategies for maintenance of streets* includes a Plan of Action item to *Explore new funding mechanisms* which will be a task for the finance office. The department will also develop funding plans for Priority D: *Address new water system needs*, specifically concerning the Northern Integrated Supply Project, and for storm water projects associated with Priority E: *Address short and long term storm water needs.*

Most importantly the Finance Department will continue to ensure the fiscal responsibility of the Town's operations. This has always been an important value of the Town Board and staff, but is now directly stated in the Mission Statement that reads, *The Town of Windsor strengthens community through the fiscally responsible and equitable delivery of services, support of hometown pride, and encourages resident involvement.*

The Information Technology Department will play a major role in the Plan of Action item under Goal 1: *Build Community Spirit and Pride*, Priority C: *Provide and support ample opportunities for residents to be actively involved in the governance process and in serving the community* that states *Raise citizen awareness in ways and means of governance process through electronic and social media to allow greater participation.* The Information Technology Department is already responsible for maintaining the website live-streaming and on-demand functions, as well as the Channel 8 broadcast. The department will continue evaluating opportunities that allow community members to get involved in the Town governance process in alternative ways.

The 2013 Citizen Survey results show that about two-thirds of respondents felt that the value of services for taxes paid was "excellent" or "good." This is a positive indicator of the overall opinion about the services provided by the Town of Windsor. The Finance Department will continue to gain the public's trust by responsibly managing the Town's budget.

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CHALLENGES

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A challenge that the Information Technology Department faces each year is the pressure to stay on top of the technological advances available. While technology products can increase the efficiency of day-to-day work, it usually comes with lengthy training sessions and reorganization of processes. This becomes a difficult situation for management and the Information Technology Department, as new implementations occur in the flow of everyday work. New technology is often costly and there is always a gamble as to when, or if, there will be any return on the investment.

Another challenge for 2014 is to install new financial software package as well as development management software to manage the land development process. Completion of these two projects will require a great deal of manpower and patience.

**STRATEGIC ISSUES**

The continued growth, demand for services, and the required funding needed to meet the demands of an increasing population have been recognized organization wide. The following section of goals and objectives for 2014 describe in greater detail the issues facing the Town and consequently the Finance Department for 2014.

**2014 FINANCE / INFORMATION TECHNOLOGY DEPARTMENT GOALS AND OBJECTIVES**

Some of the goals of the 2012 Strategic Plan directly involve the Finance Department for 2014. The objectives as well as steps to accomplish them as they appear in the budget are described below.

Generally the Finance and Information Systems Department plays a part in most of the Town's operations and will do so within the guidelines of P.R.I.D.E.

**Goal 1-** Build Community Spirit and Pride

*Priority C – Provide and support ample opportunities for residents to be actively involved in the town governance process and in serving the community.*

- Raise citizen awareness in ways and means of governance process through electronic and social media to allow greater participation.

*Priority F – Provide for diverse and healthy lifestyle choices in leisure, cultural activities and recreation.*

- Utilize public input to review CRC Expansion Feasibility and consider financing options.

**Goal 4-** Promote, Manage, and Facilitate an Effective Infrastructure System within the Town and the Northern Colorado Region.

*Priority C – Identify strategies for maintenance of streets.*

- Explore new funding mechanisms.

*Priority D – Address new water system needs.*

- Complete water storage tank project.
- Develop funding strategies for continued participation in the Northern Integrated Supply Project (NISP).

*Priority E – Address short and long term storm water needs.*

- Identify and allocate funding for storm water projects.

<b>FINANCE / INFORMATION TECHNOLOGY DEPARTMENT PERFORMANCE INDICATORS</b>						
<i>Performance Indicators</i>		<i>2008</i>	<i>2009</i>	<i>2010</i>	<i>2011</i>	<i>2012</i>
<b>Output</b>	Accounts Payable Checks Processed	4077	3957	3775	3436	3623
	Payroll Checks Processed	5173	5590	5673	5845	5684
	Sales Tax Licenses	1083	1133	1150	1223	1304
	Total Annual Budget	\$30,379,159	\$38,602,765	\$33,008,123	\$30,862,130	\$35,756,163
	Servers on the Network	26	30	35	29	35
	New Computers Purchased	20	30	30	35	20
	Work Stations on the Network	109	115	120	132	125
	Number of Users on Network	119	125	135	142	136
	Annual Hits to Town Web Site	142,034	149,823	158,989	165,720	287,222
	Average Daily Hits to Web Site	389	410	600	679	486
<b>Efficiency</b>	Databases in Use by the Town	26	29	35	30	30
	New Hires Processed ( <i>FTE and Seasonal Combined</i> )	117	87	104	117	107
	Failure to File Sales Tax Assessments mailed	644	708	531	462	341
	% of Actual Revenues to Budgeted Revenues	99%	91%	88%	78%	84%
<b>Effectiveness</b>	Failure to File Sales Tax accounts requiring Municipal Court Action	0	4	0	0	0
	Fixed Asset Additions by Ledger Entry	339	559	430	286	333
	Financial Statements to Comply w/GASB 34	Yes	Yes	Yes	Yes	Yes
	Investment Portfolio Weighted Ave. Interest Rate	1.75%	0.73%	0.45%	0.51%	0.96%
	% Gen. Fund unrestricted Fund Balance to Total Gen. Fund Revenue	17%	31%	42%	40%	44%
	GFOA Distinguished Budget Award	Yes	Yes	Not Submitted	Yes	Yes
	Annual Audit Opinion	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified

<b>PERSONNEL SUMMARY</b>						
<i>Position</i>	<i>2009</i>	<i>2010</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>	<i>2014 Planned</i>
Director	1	1	1	1	1	1
Accounting Manager	1	1	1	1	1	1
Budget Analyst	1	1	1	1	1	1
Sales Tax Technician	1	1	1	1	1	1
Utility Billing Specialist*	1	-	-	-	-	-
Accounting Clerk	1	1	1	1	1	1
Receptionist / Account Clerk*	1	-	-	-	-	-
Systems Administrator	1	1	1	1	-	-
GIS Technician	1	1	1	1	1	1
PC Support Specialist	1	1	1	1	1	1
PC Support Technician	-	-	-	-	1	1
<b>TOTAL Full-Time Employees</b>	<b>10</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>
<b>ADDITIONAL PT Employees**</b>	<b>-</b>	<b>-</b>	<b>.31 FTE</b>	<b>0.625 FTE</b>	<b>0.625 FTE</b>	<b>0.805 FTE</b>

\* Receptionist & Utility Billing Specialist were in Finance for 2009 Budget & then to Customer Service from 2010 on.

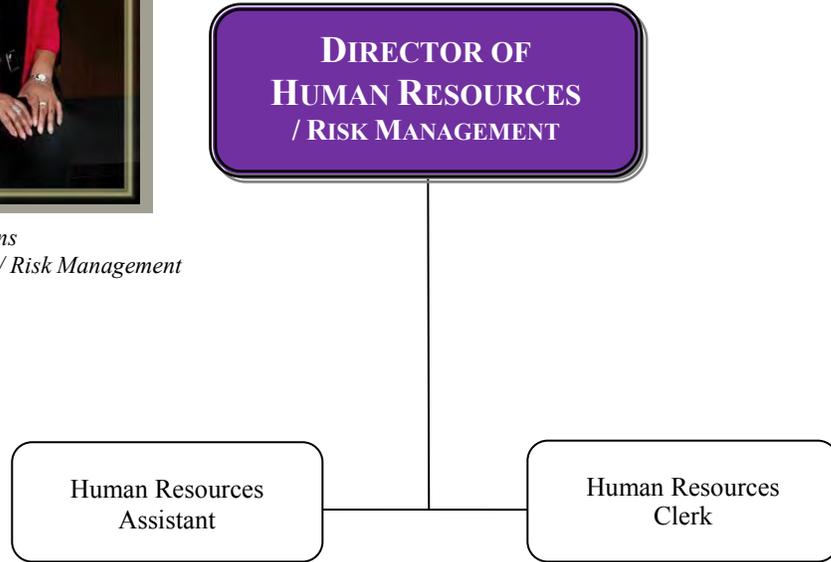
\*\* Intern & Cooperative Office Education (COE) Student

The positions in the finance department remain the same for 2014.

**Human Resources Department**



*Mary Robins*  
*Director Human Resources / Risk Management*



*Responsible for this additional budgetary division / function*

**Capital Purchases (CIF)**

**Safety and Loss**

**DEPARTMENT**  
HUMAN RESOURCES / RISK MANAGEMENT

**BUDGET SUMMARY**

REVENUE SOURCES	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET
General Fund	\$ 308,363	\$ 361,209	\$ 341,305	\$ 426,631
<b>TOTAL REVENUES</b>	<b>\$ 308,363</b>	<b>\$ 361,209</b>	<b>\$ 341,305</b>	<b>\$ 426,631</b>
<b>EXPENDITURES BY CATEGORY</b>				
<b><u>Human Resources - 416</u></b>				
Personnel	\$ 203,767	\$ 225,772	\$ 219,131	\$ 258,857
Operation & Maintenance	72,308	91,969	84,062	90,331
Interfund Transfer (for IT)	15,462	17,701	17,701	49,593
Interfund Transfer (for Facilities)	10,844	10,257	10,257	11,089
<b>TOTAL HUMAN RESOURCES</b>	<b>\$ 302,381</b>	<b>\$ 345,699</b>	<b>\$ 331,151</b>	<b>\$ 409,871</b>
<b><u>Safety / Loss Control - 455</u></b>				
Personnel	\$ 1,988	\$ 3,000	\$ 3,000	\$ 3,000
Operation & Maintenance	3,994	12,510	7,154	13,760
<b>TOTAL SAFETY/LOSS CONTROL</b>	<b>\$ 5,982</b>	<b>\$ 15,510</b>	<b>\$ 10,154</b>	<b>\$ 16,760</b>
<b>ALL TOTAL EXPENDITURES</b>	<b>\$ 308,363</b>	<b>\$ 361,209</b>	<b>\$ 341,305</b>	<b>\$ 426,631</b>

**HUMAN RESOURCES MISSION STATEMENT**

*The Mission of The Human Resources Department is to provide effective Human Resource Management by developing and implementing policies, programs and services that contribute to the health and wellness of our employees and the organization. Human Resources assures our employees demonstrate and have P. R. I. D. E. in their work, attitude, and service to the public by maximizing the value of human capital and alignment with Town of Windsor initiatives, values, and strategies.*

**ABOUT THE HUMAN RESOURCES DEPARTMENT**

Human Resources provides guidance and support to employees and management in the areas of employee and labor relations, recruitment and selection, compensation and benefits, training and development, organizational development, health, safety and security as well as risk management.

**FUNCTIONS OF THE DEPARTMENT**

The Human Resources Department (HR) sets policy and procedure regarding employment and employee practices. HR strategically aligns the human capital with the strategic plan by assuring skills and talents meet the performance demands of the vision and mission. HR assures the organization is responsive to the competitive local environment / market with regards to pay and benefits. HR provides guidance to management and employees on employee relations issues, recruitment and retention, selection, training and development, performance management, policy and procedure development, organizational development and change management. HR serves as the organization's benefits administrator. HR assesses and makes recommendations concerning; risk management (*manages workers compensation and property / casualty insurance claims and processes*), safety and health planning and development. HR ensures organizational and regulatory compliance.

**STRATEGIC ISSUES**

Human Resources will assist with assuring the utilization of Town Resources (human capital) are realized through aligning Performance Management and assisting with development of measurement tools that assure an efficient and effective workforce thus providing P.R.I.D.E. in exceptional service.

RELATION TO THE STRATEGIC PLAN & CITIZEN SURVEY

The Human Resources department will play a role in many of the Goals and Priorities from the 2012-2014 Strategic Plan. The department will continue to aide in the marketing and evaluation of the Town Volunteer program which is a Plan of Action item under Goal 1: *Build Community Spirit and Pride*, Priority C: *Provide and support ample opportunities for residents to be actively involved in the Town governance process and in serving the community*. Human Resources will also implement an internal volunteer program for employees to volunteer within the community.

Most importantly, the Human Resources Department will continue to make sure that all departments are adequately staffed and have the knowledge, skills and abilities necessary to perform the Plan of Action items included in the 2012-2014 Strategic Plan. The management of human capital is an essential first step to accomplishing the priorities of the Town and ensures employees are producing results related to the Citizen Survey.

CHALLENGES

With the implementation of the Health Care Reform Act as it relates to local government, the Human Resources Department worked throughout 2013 to assure the Town meets federal government standards and implements deliverables according to the Act’s timeframes. 2014 Begins the tracking and reporting as well as additional deliverables which could significantly impact Human Resources work load. The Act requires that all employees who work an average of 30 hours or more a week must be provided benefits by the employer.

Human Resources will also face challenges addressing new hire retention, knowledge transfer of retiring employees, enhancing the cultural operating system and generational diversity in the workplace. In 2014, staff will also work to provide more training and development opportunities for managers and supervisors.

**2014 HUMAN RESOURCES DEPARTMENT GOALS AND OBJECTIVES**

Arising from the Town Board and Staff Retreat in 2010/12, several goals involving the Human Resources Department emerged. Some of these have now been implemented and others will continue to be improved / refined through 2014.

1. Align the Organizations performance with P.R.I.D.E. in Exceptional Service
2. Create, find resources and implement new recruitment programs and strategies to attract and retain quality hires.
3. Monitor and implement the “Affordable Health Care Act,” provisions to assure compliance and manage costs for the Town of Windsor.
4. Align policies, procedures and practices (*Employee Handbook*) with the Vision, Mission and Core Beliefs.
5. Define and enhance the Town of Windsor’s Cultural Operating Systems to prepare for the impact of generational diversity in our work place.
6. Provide effective tools, methods and training for management development.

<b>HUMAN RESOURCES DEPARTMENT PERFORMANCE INDICATORS</b>							
<i>Performance Indicators</i>		<i>2008</i>	<i>2009</i>	<i>2010</i>	<i>2011</i>	<i>2012</i>	<i>2013 Projected</i>
<b>Output</b>	<b>Recruitment &amp; Selection</b>						
	Turnover %	-	10%	10%	5%	12%	20%
	Time to fill positions	-	45 days	40 days	52 days	43 days	37 days
	<b>Health, Safety and Wellness</b>						
	Property Casualty – Number of Claims	12	21	21	12	13	20
Wellness – Programs Participation	-	50%	50%	50%	75%	76.6%	
<b>Efficiency</b>	Gen. Fund Human Resources Dept. Expenditures	-	\$239,910	\$264,258	\$300,832	\$302,381	\$331,151
	Expenditures as % of General Fund	-	2.1%	2.4%	2.37%	2.58%	2.78%
	Total Budgeted Full-Time Employees (FTE)	89	89	89	94	96	99
	<i>Cost of Human Resources Services per FTE</i>	-	\$2,696	\$2,969	\$3,200	\$3,150	\$3,345
	Total Actual Full-Time Employees (FTE)	85	89	89	94	96	99
	<i>FTEs as a % of Revenue</i>	0.0007%	0.0006%	0.00073%	0.00076%	0.00079%	0.00075%
	Average operating cost per FTE	\$190,551	\$180,037	\$173,419	\$159,530	\$175,495	\$163,520
	Personal Services as % of operating costs	45%	48%	50%	53%	48%	50%
<b>Effectiveness</b>	Workers Comp – Number of Claims	23	19	21	25	17	18
	Workers Comp – Days lost	78	-	85	79	29	11
	Property Casualty – Annual Cost of Claims	\$350,298	\$4,863,517	\$122,040	\$49,030	\$66,909	650,000
	Wellness Programs % of participation	-	66%	64%	26%	75%	76.6%
	Employee Satisfaction - # Times Grievance /Employee Complaint Process Activated	-	-	5	3	4	12
	Benefits - % employees participating in benefits	-	75%	96%	98%	100%	100%

Prior to 2009, the Human Resources Department was included in the Executive and Legal Department in the Town Manager's Budget.

<b>PERSONNEL SUMMARY</b>						
<i>Position</i>	<i>2009</i>	<i>2010</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>	<i>Planned 2014</i>
Director of Human Resources / Risk Management *	1	1	1	1	1	1
Human Resources Assistant	1	1	1	1	1	1
Human Resources Clerk	-	-	-	-	-	1
<b>TOTAL Full-Time Employees</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>3</b>

**ADDITIONAL Regular PT Employees\*\***      **1**      **1**      **0.05 FTE**      **0.625 FTE**      **0.625 FTE**      **-**

\*Position previously in Executive and Judicial Department.

\*\* Part-time and seasonal employees will be noted only as full-time equivalent (FTE) starting 2011

A part-time human resources clerk, shared with the Town Clerk, was moved to a full-time position during 2013. There have been no changes in personnel in the Human Resources Department for 2014.

**Legal Services Department**



*Ian McCargar  
Town Attorney*

**TOWN ATTORNEY**

*Responsible for this additional  
budgetary division / function*

**Capital Purchases (CIF)**

**DEPARTMENT  
LEGAL SERVICES**

**BUDGET SUMMARY**

REVENUE SOURCES	2011 ACTUAL	2012 BUDGET	2012 PROJECTED	2013 BUDGET
General Fund	\$ 419,134	\$ 370,000	\$ 394,998	\$ 329,869
<b>TOTAL REVENUES</b>	<b>\$ 419,134</b>	<b>\$ 370,000</b>	<b>\$ 394,998</b>	<b>\$ 329,869</b>
<b><u>Legal Services - 418</u></b>				
Personnel	\$ -	\$ -	\$ -	\$ 172,916
Operation & Maintenance	419,134	370,000	394,998	140,292
Interfund Transfer (for IT)	-	-	-	10,217
Interfund Transfer (for Facilities)	-	-	-	6,444
<b>TOTAL LEGAL SERVICES</b>	<b>\$ 419,134</b>	<b>\$ 370,000</b>	<b>\$ 394,998</b>	<b>\$ 329,869</b>
<b>ALL TOTAL EXPENDITURES</b>	<b>\$ 419,134</b>	<b>\$ 370,000</b>	<b>\$ 394,998</b>	<b>\$ 329,869</b>

**LEGAL SERVICES MISSION STATEMENT**

*The Town Attorney serves as the Town's legal advisor to provide advice, advocacy and to assure compliance with the requirements of law.*

**ABOUT THE LEGAL SERVICES DEPARTMENT**

The Town Attorney's Office is staffed by Ian D. McCargar. John P. Frey provides support to Mr. McCargar under a contract for services with the Town. The Town Prosecutor is Kimberly Emil. In addition, the Town relies on special counsel for specific matter, such as water law, special district law and oil and gas matters.

**FUNCTIONS OF THE DEPARTMENT**

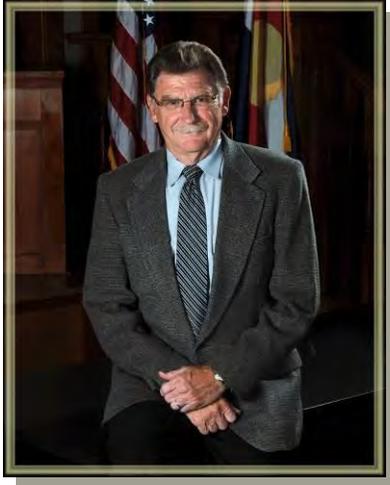
Town Attorney – The Town Attorney assists in negotiations with private and public entities. The Town Attorney serves as litigation counsel when so directed by the Town Board. The Town Attorney owes a duty of candor, confidentiality, competency to the Town Board. The Town Attorney provides advice and counsel to staff and Town administration, maintaining a close working relationship with them.

**PERSONNEL SUMMARY**

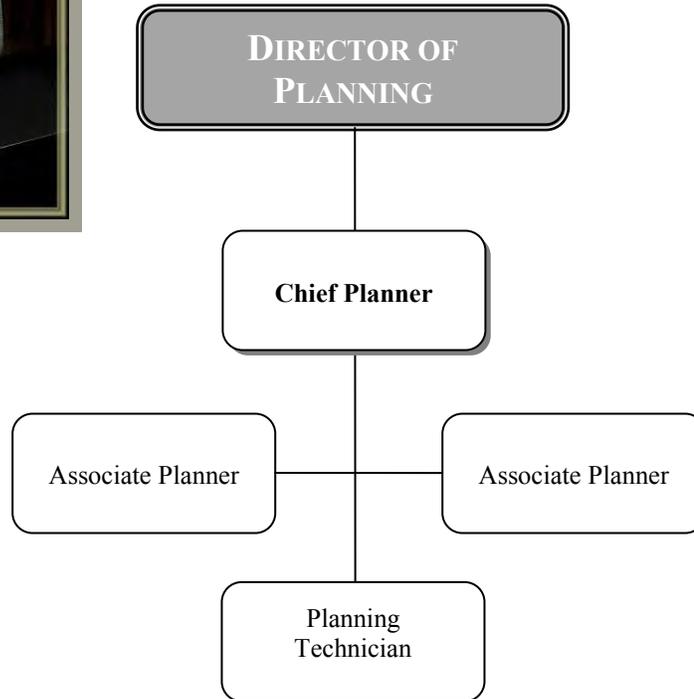
Position	2010	2011	2012	2013	2014 Planned
Town Attorney*					1
<b>TOTAL Full-Time Employees</b>					<b>1</b>

\* Position began in January 2014

**Planning & Zoning Department**



*Joe Plummer  
Director of Planning*



*Responsible for this additional budgetary division / function*

**Capital Purchases (CIF)**

**DEPARTMENT  
PLANNING & ZONING**

**BUDGET SUMMARY**

REVENUE SOURCES	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET
General Fund	\$ 497,154	\$ 809,677	\$ 798,813	\$ 610,990
<b>TOTAL REVENUES</b>	<b>\$ 497,154</b>	<b>\$ 809,677</b>	<b>\$ 798,813</b>	<b>\$ 610,990</b>
<b>EXPENDITURES BY CATEGORY</b>				
<b><i>Planning &amp; Zoning - 419</i></b>				
Personnel	\$ 400,186	\$ 408,146	\$ 399,546	\$ 433,139
Operation & Maintenance	26,888	19,218	16,955	90,383
Interfund Transfer (for IT)	54,553	60,151	60,151	71,824
Interfund Transfer (for Facilities)	15,527	14,161	14,161	15,644
Transfer (for WHA grant)	-	308,000	308,000	-
<b>TOTAL PLANNING &amp; ZONING</b>	<b>\$ 497,154</b>	<b>\$ 809,677</b>	<b>\$ 798,813</b>	<b>\$ 610,990</b>
<b>ALL TOTAL EXPENDITURES</b>	<b>\$ 497,154</b>	<b>\$ 809,677</b>	<b>\$ 798,813</b>	<b>\$ 610,990</b>

**PLANNING MISSION STATEMENT**

The Planning Department represents all citizens in planning for current and future generations to live, work, and enjoy the natural and built environment in the Town.

***The Planning Department's mission is to provide accurate and timely land use information, to assist the general public in matters of planning and land use regulations, and to serve as ombudsman for coordination of site related issues and topics.***

**ABOUT THE PLANNING DEPARTMENT**

During 2012, the Planning Department processed 51 development applications of varying scope and degree, and, as a function of the Town's Customer Service Division, the Town also processed 1,033 building permits, with this number including the building permit applications for: single-family homes; multi-family dwelling units; commercial structures; industrial structures; remodels; re-roofs; additions; electrical and mechanical projects; and sprinkler permits.

**FUNCTIONS OF THE DEPARTMENT**

Working in conjunction with the Planning Commission, the Board of Adjustment and the Historic Preservation Commission, the Planning Department staff fulfills the strategic objectives set forth by the Town Board. The planning staff also serves as the staff liaison to the Windsor Housing Authority on housing matters and as staff liaison to the Downtown Development Authority on matters related to development of downtown Windsor. As stated in the previous section, the issuance of building permits is a function of both the Planning Department and the Town's Customer Service Division. However, Town staff does not perform plan reviews or building code inspections, as these functions are facilitated by an independent building inspection agency which is contracted by the Town.

The Planning Department staff also reviews and makes recommendations on development projects; enforces the zoning ordinance; provides community development services; and advises the Planning Commission and Town Board on land use matters and planning-related legislation.

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RELATIONSHIP TO THE STRATEGIC PLAN & CITIZEN SURVEY

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Goal 1: *Build Community Spirit and Pride, Priority D: Conduct review of existing planning documents and make recommendations to improve neighborhood vitality.* Since the planning department is essential in implementing Priority D, staff is continuing to review all planning documents and will be making recommendations in 2014 to improve neighborhood vitality.

The Planning department also implemented three new plan reviewing stations which are serving to *Improve the business development and permit process* as is stated in the Plan of Action for Priority C: *Promote opportunities for primary employment* under Goal 3: *Diversify, Grow, and Strengthen the Local Retail and Industrial Economy.* The new review stations have resulted in being able to process development applications more efficiently. Likewise, this efficiency has also resulted in savings in both time and money to applicants, which continues to promote Windsor as a *pro-business community.*

Additionally, the Planning Department will continue to improve communications with the community on oil and gas wells in Windsor. Staff has compiled data for each well located in Town limits and has developed an interactive map that is available to interested individuals on the Town website. The information on the interactive map pertains to health and safety inspections at the well sites. This work program item coincides with and implements the Plan of Action item in Priority G: *Lead through stewardship of natural resources* under Goal 1 that states *Develop oil and gas regulations to protect the health, safety, and welfare of the community within legal parameters.*

In relation to the 2013 Citizen Survey, the overall quality of new development in the Town of Windsor was rated as “excellent” by 21% of respondents and as “good” by an additional 56%. The services of land use, planning and zoning, and code enforcement were rated above the benchmark compared to other communities in America.

Additional results ranking excellent or good:

- Overall quality of new development in Windsor: 77% (2013) vs. 74% (2011).
- Population growth seen as too fast: 35% (2013) vs. 27% (2011).

The Planning department will continue to focus on the needs of citizens and work toward improving services.

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CHALLENGES

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The planning department is presented with two primary challenges in 2014. The first challenge entails continuing to monitor the rules and regulations of the Colorado Oil and Gas Conservation Commission (COGCC) to ensure that the Town’s criteria for conditional use grant applications for oil and gas operations are not in conflict with the COGCC’s rules and regulations. Secondly, due to the recent absorption of platted, buildable, single-family lots, the planning department will be challenged not only in the upcoming year, but also in years to come, to address how the demand for single-family lots does not exceed the supply of single-family lots.

**2014 PLANNING DEPARTMENT GOALS AND OBJECTIVES**

Working under the direction of the Town Manager during the 2014 budget year, the primary goals and objectives of the Planning Department are to provide high-quality community development services and implement the organizational goals shown below which were established by the Town Board in the 2012 Strategic Plan:

1. Enhance Town amenities within the Downtown Development Authority (DDA) boundaries and surrounding area.

*Operations*

2. Determine Town responsibilities associated with the DDA strategic plan.
3. Promote economic development opportunities within the DDA boundary.
4. Conduct review of existing planning documents and make recommendations to improve neighborhood vitality.
5. Market the Main Mile brochure to encourage more participation.
6. Encourage preservation and restoration of landmark-designated properties.

<b>PLANNING DEPARTMENT PERFORMANCE INDICATORS</b>						
<i>Performance Indicators</i>		<i>2008</i>	<i>2009</i>	<i>2010</i>	<i>2011</i>	<i>2012</i>
<b>Output</b>	Subdivision Plat Reviews	8	2	3	8	12
	Site Plan Reviews	18	10	12	11	7
	Annexation Request Reviews	5	3	1	3	1
	Rezoning Request Reviews	2	2	1	1	0
	Conditional Use Grants Reviewed	8	3	8	4	12
	Single Family Housing Unit Permits Issued	119	96	134	244	437
	Multi-family Housing Unit Permits Issued	0	0	0	0	0
	Commercial Permits Issued	6	4	2	1	2
	Industrial Permits Issued	22	4	1	3	2
	Gen. Fund Dept Expenditures	\$552,477	\$586,895	\$552,897	\$499,034	\$497,154
Population	Est. 16,864	Est. 17,769	18,644	Est. 19,519	Est. 20,455	
<i>Cost of Planning Services per Citizen</i>	\$32.76	\$33.02	\$29.66	\$25.57	\$24.30	
Expenditures as % of General Fund	4.36%	5.22%	5.08%	3.93%	4.24%	
<b>Effectiveness</b>	Acres Annexed	173.8	872.6	0	13.7	27.7
	Town of Windsor Assessed Value	\$260,625,238	\$286,380,117	\$356,359,957	\$368,709,730	\$344,443,260

<b>PERSONNEL SUMMARY</b>						
<i>Position</i>	<i>2009</i>	<i>2010</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>	<i>2014 Planned</i>
Director of Planning	1	1	1	1	1	1
Chief Planner	1	1	1	1	1	1
Associate Planner	2	2	2	2	2	2
Planning Technician	1	1	1	1	1	1
Permit Technician	1	-	-	-	-	-
<b>TOTAL Full-Time Employees</b>	<b>6</b>	<b>5*</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>
<b>Additional Part-Time Employees*</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.18 FTE</b>	<b>0.32 FTE</b>

\* Cooperative Office Education (COE) Students working seasonally

Positions in the Planning Department remain the same for 2014



*Stacy Johnson*  
*Economic Development Manager*

**Economic Development Department**

**ECONOMIC  
DEVELOPMENT  
MANAGER**

*Responsible for this additional  
budgetary division / function*

**Capital Purchases (CIF)**

**DEPARTMENT**  
ECONOMIC DEVELOPMENT DEPARTMENT

**BUDGET SUMMARY**

REVENUE SOURCES	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET
General Fund	\$ 194,185	\$ 182,527	\$ 178,819	\$ 193,297
<b>TOTAL REVENUES</b>	<b>\$ 194,185</b>	<b>\$ 182,527</b>	<b>\$ 178,819</b>	<b>\$ 193,297</b>
<b><u>Economic Development 420</u></b>				
Personnel	\$ 104,397	\$ 105,399	\$ 105,461	\$ 114,943
Operation & Maintenance	73,241	59,687	55,918	61,693
Interfund Transfer (for IT)	10,210	11,329	11,329	10,217
Interfund Transfer (for Facilities)	6,337	6,111	6,111	6,444
<b>TOTAL ECONOMIC DEVELOPMENT</b>	<b>\$ 194,185</b>	<b>\$ 182,527</b>	<b>\$ 178,819</b>	<b>\$ 193,297</b>
<b>ALL TOTAL EXPENDITURES</b>	<b>\$ 194,185</b>	<b>\$ 182,527</b>	<b>\$ 178,819</b>	<b>\$ 193,297</b>

**ECONOMIC DEVELOPMENT MISSION STATEMENT**

*The Economic Development Department exists to diversify, grow and strengthen the local Windsor economy. Main objectives are to expand the primary employment base and secure retail and service opportunities for residents and industries.*

**ABOUT THE ECONOMIC DEVELOPMENT DEPARTMENT**

Through local, regional and state level partnerships the Economic Development Manager provides support for primary employers, retail development and entrepreneurial activity. The main departmental focus is on the retention and recruitment of primary jobs to the Town. The Department also markets Windsor’s strengths as a community promoting our pro-business climate and real estate opportunities.

**FUNCTIONS OF THE DEPARTMENT**

Economic Development Manager provides support for primary employers, retail development and acts as the Ombudsman (business advocate) for the Windsor business community. The Economic Development Manager handles all prospect activity relating to new and existing employers interested in expanding or locating to the community. The department is responsible for providing all outbound and requested marketing, data and research materials about the Town. The Economic Development Manager also handles all the complaints from the business community and acts as the liaison between the business community and the Town.

RELATIONSHIP TO STRATEGIC PLAN & CITIZEN SURVEY

The Economic Development Department budget relates to all of the priorities discussed in Goal 3: *Diversify, Grow and Strengthen the Local Retail and Industrial Economy*. The Economic Development manager position has been in place for 2 years and the majority of the priorities in Goal 3 are responsibilities of the new position.

In 2014, the department plans to continue an emphasis on retention of existing employers, opportunities for entrepreneurs and promotion of a *pro-business community*. The Economic Development budget reflects membership dues with surrounding economic development organizations that will aide in the pursuit of

primary employers to locate in Windsor and help promote the community to businesses nation-wide. It also reflects funds to assist small business development looking to locate in Windsor that the current fee schedule may not include.

According to the 2013 Citizen Survey, the Town's Economic Sustainability has improved since 2011. However, there are still concerns over employment opportunities as well as shopping opportunities in the Town.

Percent of results ranking excellent or good:

- Windsor as a place to work: 55% (2013) vs. 45% (2011)
- Shopping Opportunities: 28% (2013) vs. 26% (2011)
- Employment Opportunities: 27% (2013) vs. 22% (2011)

The Economic Development Department will continue to focus on primary employment and diversifying the Town's industry base. The Department will also continue to look for additional shopping opportunities for Windsor.

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## CHALLENGES

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The challenges for the Economic Development Department will be to continue to recruit large retailers. Windsor's population is too low and the Town is already surrounded by existing retail in other communities. Currently the retail focus is on local business so the Economic Development Department will try to encourage local franchise operations and non-national tenants to locate to the Town. A challenge for staff is to continually diversify and grow the local economy.

Another challenge is the lack of small-mid size buildings, 5-15k sq. ft., vacant buildings in Windsor; the largest vacant facilities in Windsor were all filled in 2012 and 2013. The majority of requests from relocating companies are for existing space which may present a challenge for Windsor in 2014 and beyond. To remain competitive with surrounding communities who still have vacant space, requests for incentives to develop vacant land may have to be seriously considered.

## **2014 ECONOMIC DEVELOPMENT DEPARTMENT GOALS AND OBJECTIVES**

### Economic Development Goals & Objectives: 2014 and Beyond

GOAL 3: Diversify, Grow, and Strengthen the Local Retail and Industrial Economy - Through the Attraction, Retention, Expansion and Creation of primary employers, Retail Development and Advocacy

1. Start an outreach and networking program for Windsor entrepreneurs
2. Create an overall economic development strategic plan
3. Present physical location options to retailers as opportunities arise
4. Focus on downtown as a shopping location / destination
5. Partner with the private sector on the recruitment and retention of retail businesses
6. Participate and partner with State and Regional organizations to pursue primary employment opportunities
7. Participate in the redevelopment of the Kodak property
8. Promote a pro-business community
9. Improve business development and permit process

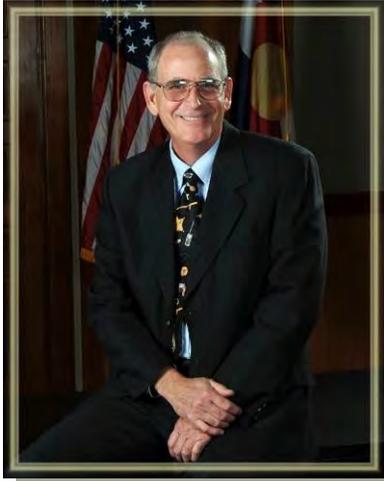
<b>ECONOMIC DEVELOPMENT PERFORMANCE INDICATORS</b>							
<i>Performance Indicators</i>				<i>2011*</i>	<i>2012</i>	<i>2013 Projected</i>	<i>2014 Planned</i>
<b>Output</b>	Prospects			64	90	85	80
	Prospect Visits			5	14	15	14
	Business Retention Visits			11	18	34	40
	Misc. Business Assistance			52	50	55	50
	Community / Partner Meetings			31	63	60	60
<b>Efficiency</b>	Gen. Fund Department Expenditures			\$94,230	\$194,185	\$178,819	\$193,297
	Expenditures as % of General Fund			0.7%	1.7%	1.5%	1.5%
	Population			18,644	Est. 20,455	Est. 21,330	Est. 22,178
	Cost of economic development services per citizen per year**			\$5.05	\$9.49	\$8.38	\$8.71
<b>Effectiveness</b>	New Business			N/A	73	89	75
	Commercial Permits			2	4	6	9
	Resolved Complaints					12	

<b>PERSONNEL SUMMARY</b>					
<i>Position</i>		<i>2011</i>	<i>2012</i>	<i>2013</i>	<i>2014 Planned</i>
Economic Development Manager*		1	1	1	1
<b>TOTAL Full-Time Employees</b>		<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

\* Position began in April 2011

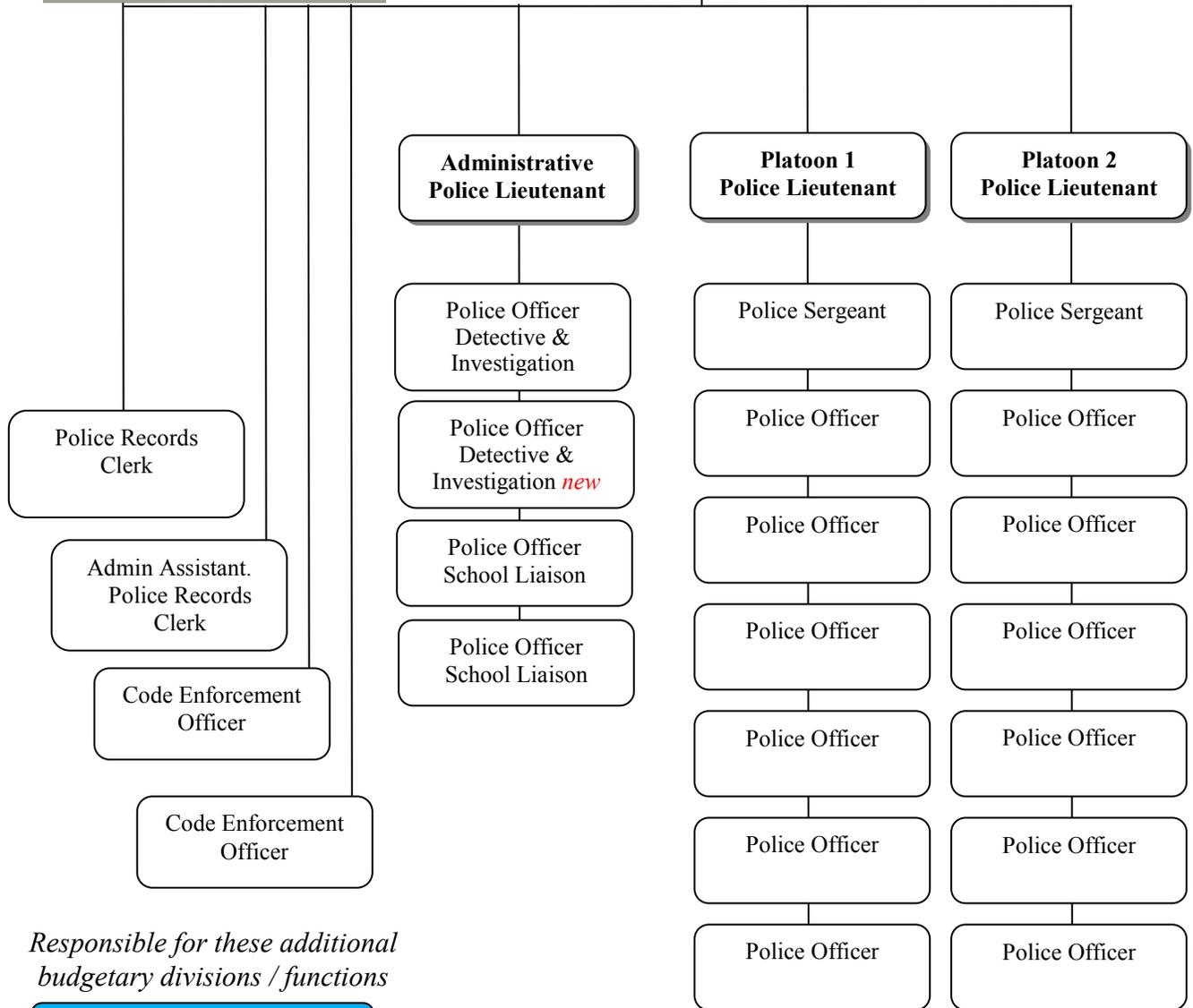
Positions in the Economic Development Department remain the same for 2014.

**Police Department**



*John Michaels  
Chief of Police*

**CHIEF OF POLICE**



*Responsible for these additional budgetary divisions / functions*

**Police Pension**

**Capital Purchases (CIF)**

**DEPARTMENT  
POLICE**

**BUDGET SUMMARY**

REVENUE SOURCES	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET
General Fund	\$ 2,543,964	\$ 2,685,654	\$ 2,631,441	\$ 2,853,408
Capital Improvement Fund (CIF)	149,390	158,300	152,580	220,180
<b>TOTAL REVENUES</b>	<b>\$ 2,693,354</b>	<b>\$ 2,843,954</b>	<b>\$ 2,784,021</b>	<b>\$ 3,073,588</b>
<b>EXPENDITURES BY CATEGORY</b>				
<b><u>Police - 421</u></b>				
Personnel	\$ 1,976,702	\$ 2,105,554	\$ 2,060,363	\$ 2,248,988
Operation & Maintenance	140,679	136,263	127,241	139,732
Interfund Transfer (for Fleet)	251,933	251,933	251,933	246,235
Interfund Transfer (for IT)	86,890	109,282	109,282	126,469
Interfund Transfer (for Facilities)	87,653	82,622	82,622	91,983
Small Equipment (CIF)	1,310	13,300	7,500	21,100
Interfund Transfer (for WBA) (CIF)	145,080	145,000	145,080	145,080
Interfund Transfer (for Fleet) (CIF)	-	-	-	45,000
Capital Outlay (CIF)	3,000	-	-	9,000
<b>TOTAL POLICE</b>	<b>\$ 2,693,247</b>	<b>\$ 2,843,954</b>	<b>\$ 2,784,021</b>	<b>\$ 3,073,588</b>
<b><u>Police Pension - 458</u></b>				
Personnel	\$ 107	\$ -	\$ -	\$ -
<b>TOTAL POLICE PENSION</b>	<b>\$ 107</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALL TOTAL EXPENDITURES</b>	<b>\$ 2,693,354</b>	<b>\$ 2,843,954</b>	<b>\$ 2,784,021</b>	<b>\$ 3,073,588</b>

**POLICE MISSION STATEMENT**

***Make a Difference Every Day***

We accomplish this by:

- Providing quality police service through professional, efficient utilization of resources.
- Responding to community needs and desires.
- Providing public education and information focused on personal safety and voluntary compliance with the law.
- Seeking and forming community problem-solving partnerships emphasizing mutual respect and interaction.

**ABOUT THE POLICE DEPARTMENT**

The Windsor Police Department consists of the 22 sworn peace officer positions (*including the Chief of Police*), 2 full-time ordinance officers, 2 full-time secretarial positions, 4 crossing guards, a civilian volunteer Spanish interpreter and a volunteer data entry clerk.

**FUNCTIONS OF THE DEPARTMENT**

**Patrol Section** – The Police Department is divided into a platoon system with a Lieutenant, a Sergeant and officers assigned to each platoon. When one platoon is working, the other is off. The officers are on ten-hour shifts working 80 hours in their pay period and rotate shifts every four months. The Lieutenants and Sergeants rotate between the day and evening supervisor shifts every two months, enabling them to work with all of the officers in their platoon during the course of the year.

**Investigations** – The Police Department has two full-time detective positions whose duties are to handle major case investigation, completing follow-up assignments for cases where patrol officers need assistance, and are the primary officers assigned to community-oriented businesses, individuals, or groups to discuss specific crime problems or concerns, working to develop solutions.

**Special Day Shift** – This position handles specific areas of need in the Police Department and in the community. Each platoon has this position, and this officer is assigned one full year of day shift. This position was created to cover workload demands on the Department in three areas; regular patrol, assisting in investigations, and working as a school liaison officer.

**Secretary** – The Department has two full-time police secretaries whose duties include answering phones, entering daily reports, database usage, dispatching code enforcement officers, and assisting walk-in customers, fingerprinting civilian employment cards and completing vehicle identification checks. One position is also responsible for special projects and assisting the Chief and officers in completing various duties. This secretary also tracks daily, monthly and yearly statistics to report to the Town Board and the Colorado Bureau of Investigation (CBI). The Department also has another full-time police secretary whose primary duty is data entry with cross-training on other office duties.

**Ordinance Enforcement** – The two ordinance enforcement officers are assigned animal complaints, junk vehicles, weed violations, snow and ice removal and abatement issues. The schedule with two ordinance officers allows us coverage for ordinance violations on the weekends. Additionally one day a week, an ordinance officer helps with catch-up data entry in the Department office as well.

**Citizen Volunteers** – The Department has two citizen volunteers who are retired senior citizens that assist us with data entry of warning tickets and other documents.

**Crossing Guards** – There are four crossing guard positions stationed at Grandview, Skyview and Mountain View schools.

RELATIONSHIP TO THE STRATEGIC PLAN & CITIZEN SURVEY

The Police Department budget relates to several areas of the 2012-2014 Strategic Plan Update. Goal 1: *Build Community Spirit and Pride*, Priority A: *Increase the safe and secure feelings of Windsor residents*, is directly addressed by the 2014 Police Department budget. The department has allocated just over seven thousand dollars split between overtime wages, and contract services to provide increased security at parks during high-volume times of the year.

The Police Department continues to work closely with other jurisdictions when additional officers are needed during specials events to ensure our citizens feel safe and secure. Under Goal 1.B: *Encourage successful community-supported events*: the Police Department has increased code enforcement and awareness since the passage of Resolution 2013-16, implementing new rules and regulations making our parks more enjoyable for all visitors.

Residents were asked to rate their feelings of safety from violent crimes, property crimes, and environmental dangers and to evaluate the local agencies whose main charge is to provide protection from these dangers. Most gave positive ratings of safety in the Town of Windsor. About 94% of those completing the questionnaire said they felt “very” or “somewhat” safe from violent crimes and 78% felt “very” or

“somewhat” safe from environmental hazards. In Windsor’s downtown area, daytime sense of safety was better than nighttime safety. Ratings of safety from property crimes increased from 2011 to 2013, while ratings of safety from environmental hazards decreased.

The 2013 Citizen Survey shows the Police Department continues to improve in their ratings since 2011.

Percent of results ranking excellent or good:

- Had contact with the police department: 43% (2011) vs. 37% (2013)
- Overall raking of the police department: 65% (2011) vs. 78% (2013)

The Police Department will continue to provide exceptional service to the community and work tirelessly to keep our citizens safe.

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### CHALLENGES

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The Police Department continues to face challenges as population and special events continue to increase. This adds additional uncertainty to the staffing needs of the department.

As population continues to increase, the service demands will continue to rise. Thus posing challenges to the Police Department

Similar to the 2013 challenge for the Police Department, the increasing number of events and visitors at Boardwalk Park brings uncertainty to the staffing needs of the department. The amount budgeted for extra police services at parks is an estimate that has potential to be exceeded depending on the amount of activity in 2014.

Crossing guards present another challenge for 2013. The need for another group of crossing guards was unknown prior to the start of the 2013 school year and so far the volunteer effort has worked well. However school is only one quarter in, and if the volunteers are unable to continue working for the remainder of the school year, the Police Department’s ordinance officer must step in and if that position is unavailable, on duty officers must work as crossing guards.

### **POLICE DEPARTMENT GOALS AND OBJECTIVES**

The focus of the patrol officers is to maintain high visibility in the community, work the problem areas and try to intervene in situations before they become criminal events. The patrol officers are directed in their general patrol for traffic enforcement, bar checks, building checks and pedestrian contact. Special assignments are given to the officers based on last few days of case activity. This type of directed patrol is designed to cut down on recurring or anticipated problems in specific areas of the Town. Special assignments are also conducted in support of the Town’s various events and the increased usage of Boardwalk Park in the summer months. The Department’s continued goal is to respond to calls quickly, contact the reporting parties and begin the case investigation.

The goal for 2014 is to continue to provide the public with a professional, responsive police department, seen as part of the community, helping the citizens maintain a safe quality of life.

<b>POLICE DEPARTMENT PERFORMANCE INDICATORS</b>						
<i>Performance Indicators</i>		<i>2008</i>	<i>2009</i>	<i>2010</i>	<i>2011</i>	<i>2012</i>
<b>Output</b>	Adult Arrest	195	234	217	310	329
	Juvenile Detentions	53	63	64	46	57
	Traffic Citations	1365	1591	821	784	743
	Municipal Citations	999	1241	1661	1417	1908
	Calls for Service	5242	5442	7506	6123	6344
	Penal Cases filed ( <i>County</i> )	93	125	147	122	162
	Misdemeanors Cleared by Arrest	201	243	230	284	360
	Felony Complaints Cleared by Arrest	47	51	34	47	66
<b>Efficiency</b>	Gen. Fund Police Expenditures	\$1,977,235	\$2,151,584	\$2,111,131	\$2,351,966	\$2,543,964
	Population	Est. 19,001	Est. 19,265	18,644	Est. 19,519	Est. 20,455
	Cost of Police Services / Citizen	\$104.06	\$111.68	\$113.23	\$120.50	\$124.37
<b>Effectiveness</b>	Dept Expenditures as % of General Fund	15.6%	19.1%	19.4%	18.5%	21.7%
	Monetary Loss ( <i>misdemeanor complaints</i> )	\$23,514	\$23,532	\$24,884	\$32,895	\$24,132
<b>Effectiveness</b>	Monetary Recovery ( <i>misdemeanor complaints</i> )	\$3,128	\$2,005	\$1,236	\$2,896	\$3,870
	<b>% Recovery of Misdemeanor Monetary Loss</b>	13.3%	8.5%	5.0%	8.8%	16.04%
	Monetary Loss ( <i>felony complaints</i> )	\$366,499	\$267,991	\$207,717	\$2,302,948	\$248,544
	Monetary Recovery ( <i>felony complaints</i> )	\$161,259	\$51,020	\$13,241	\$176,793	\$83,610
	<b>% Recovery of Felony Monetary Loss</b>	43.9%	19.0%	6.4%	7.7%	33.64%

<b>PERSONNEL SUMMARY</b>						
<i>Position</i>	<i>2009</i>	<i>2010</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>	<i>2014 Planned</i>
Chief of Police	1	1	1	1	1	1
Police Lieutenant *	3	3	3	3	3	3
Police Sergeant*	2	2	2	2	2	2
Police Officer	12	12	12	13	13	13
Police Officer / Detective	1	1	1	1	1	2
Police Officer / Special Day Shift	1	1	1	1	1	1
Code Enforcement Officer	2	2	2	2	2	2
Records Clerk / Administrative Assistant	1	1	1	2	2	2
<b>TOTAL Full-Time Employees</b>	<b>23</b>	<b>23</b>	<b>23</b>	<b>25</b>	<b>25</b>	<b>26</b>
<b>TOTAL Part-Time Employees**</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>0.51 FTE</b>	<b>0.51 FTE</b>	<b>0.74 FTE</b>

\*For 2013 there was a reclassification making sergeants lieutenants, and corporals sergeants.

\*\*Part-time secretary through 2011, and 4 Crossing Guards

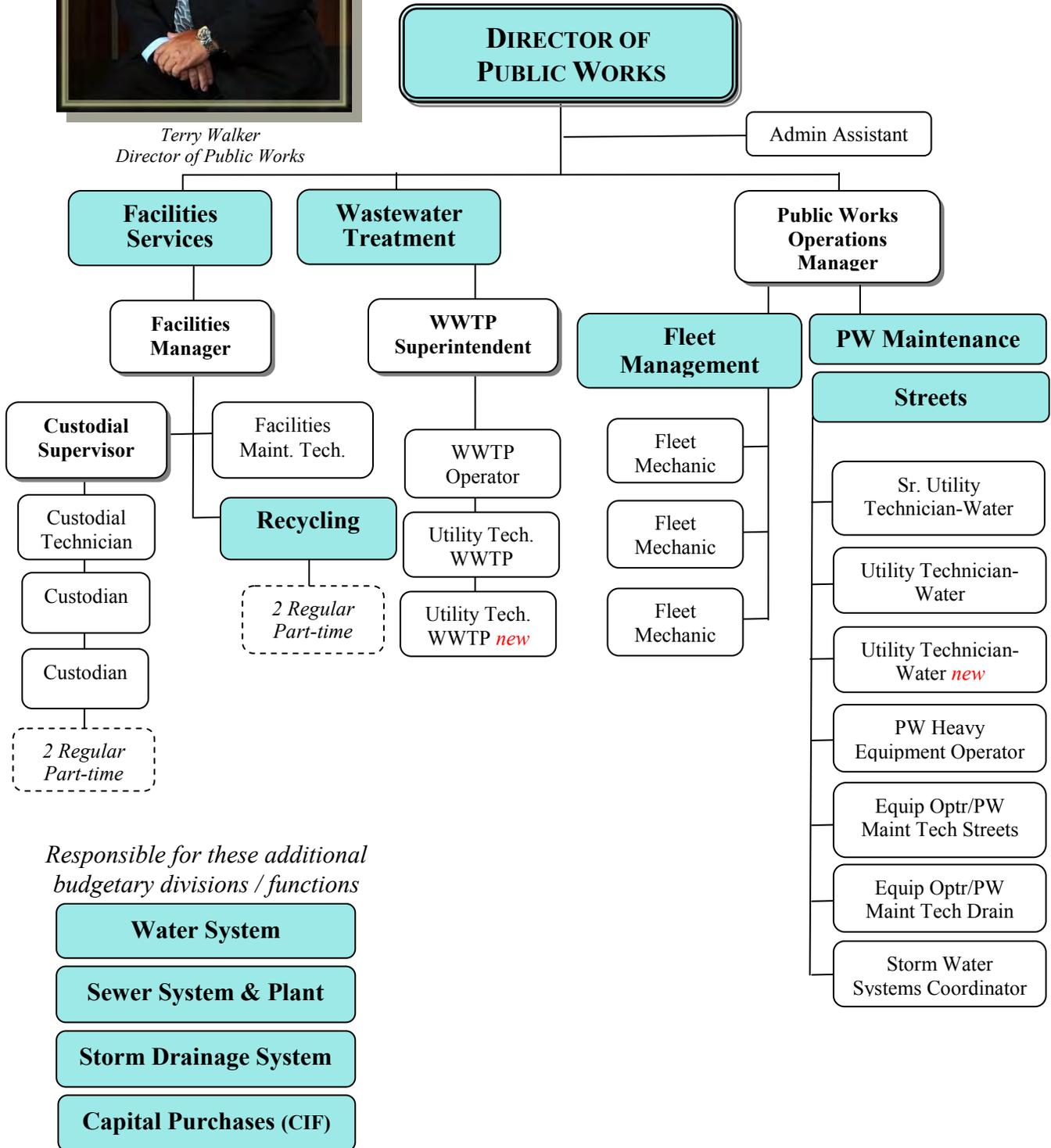
There is a new Police Officer / Detective budgeted for 2014.

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**Public Works Department**



Terry Walker  
Director of Public Works



**DEPARTMENT  
PUBLIC WORKS**

**BUDGET SUMMARY**

REVENUE SOURCES	2012	2013	2013	2014
	ACTUAL	BUDGET	PROJECTED	BUDGET
General Fund	\$ 1,591,955	\$ 1,593,274	\$ 1,553,428	\$ 1,721,917
Capital Improvement Fund (CIF)	1,252,009	251,622	31,955	154,255
Water Fund	3,614,998	4,898,147	3,919,868	4,472,770
Sewer Fund	1,126,642	1,540,723	1,441,007	1,874,339
Storm Drainage Fund	342,288	255,009	263,731	250,290
Fleet Management Fund (FF)	1,163,973	1,098,217	899,482	1,256,069
Facility Services Fund (FS)	541,855	545,571	590,698	612,806
<b>TOTAL REVENUES</b>	<b>\$ 9,633,721</b>	<b>\$ 10,182,563</b>	<b>\$ 8,700,169</b>	<b>\$ 10,342,446</b>
<b>EXPENDITURES BY CATEGORY</b>				
<b><u>Public Works Administration - 430</u></b>				
Personnel	\$ 214,692	\$ 223,388	\$ 214,341	\$ 249,761
Operation & Maintenance	46,828	62,786	44,638	54,524
Interfund Transfer (for Fleet)	36,914	36,914	36,914	34,512
Interfund Transfer (for IT)	85,349	101,023	101,023	92,021
<b>TOTAL PUBLIC WORKS</b>	<b>\$ 383,783</b>	<b>\$ 424,111</b>	<b>\$ 417,516</b>	<b>\$ 430,818</b>
<b><u>Recycling - 428</u></b>				
Personnel	\$ -	\$ 13,170	\$ 14,619	\$ 13,170
Operation & Maintenance	-	28,300	24,775	29,600
<b>TOTAL RECYCLING</b>	<b>\$ -</b>	<b>\$ 41,470</b>	<b>\$ 39,394</b>	<b>\$ 42,770</b>
<b><u>Streets &amp; Alleys - 429</u></b>				
Personnel	\$ 208,648	\$ 218,837	\$ 166,845	\$ 217,006
Operation & Maintenance	608,092	570,530	591,879	640,058
Interfund Transfer (for Fleet)	160,369	160,369	160,369	152,628
Small Equipment (CIF)	-	800	1,363	1,755
Operation & Maintenance (CIF)	95,535	-	-	63,500
Developer Reimbursement Agreements (CIF)	1,156,475	249,672	-	-
<b>TOTAL STREETS &amp; ALLEYS</b>	<b>\$ 2,229,119</b>	<b>\$ 1,200,207</b>	<b>\$ 920,456</b>	<b>\$ 1,074,947</b>
<b><u>Town Hall - 457</u></b>				
Operation & Maintenance	\$ 52,015	\$ 58,851	\$ 76,841	\$ 56,096
Interfund Transfer (for Fleet)	8,837	8,837	8,837	8,241
Interfund Transfer (for Facilities)	170,211	151,741	151,741	174,300
Small Equipment (CIF)	-	-	-	2,500
Operation & Maintenance (CIF)	-	1,150	1,150	80,000
Capital Outlay (CIF)	-	-	8,841	6,500
<b>TOTAL TOWN HALL</b>	<b>\$ 231,063</b>	<b>\$ 220,578</b>	<b>\$ 247,410</b>	<b>\$ 327,637</b>
<b><u>Water System</u></b>				
Personnel	\$ 193,322	\$ 197,795	\$ 195,807	\$ 259,551
Operation & Maintenance	2,615,443	1,861,705	1,935,413	2,125,151
Interfund Transfers (for Administration)	386,082	400,654	400,654	427,907
Interfund Transfer (for Fleet)	71,665	71,665	71,665	94,215
Interfund Transfer (for IT)	14,089	16,328	16,328	15,946
Capital Outlay	334,397	2,350,000	1,300,000	1,550,000
<b>TOTAL WATER</b>	<b>\$ 3,614,998</b>	<b>\$ 4,898,147</b>	<b>\$ 3,919,868</b>	<b>\$ 4,472,770</b>

continued...

*Operations*

EXPENDITURES BY CATEGORY ...continued	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET
<b><u>Sewer System</u></b>				
Personnel	\$ 78,389	\$ 82,400	\$ 81,606	\$ 134,251
Operation & Maintenance	71,053	79,195	77,951	99,737
Interfund Transfer (for Administration)	188,019	190,640	190,640	211,260
Interfund Transfer (for Fleet)	64,939	64,939	64,939	63,207
Capital Outlay	2,079	525,250	382,490	494,875
<b>TOTAL SEWER</b>	<b>\$ 404,478</b>	<b>\$ 942,424</b>	<b>\$ 797,626</b>	<b>\$ 1,003,331</b>
<b><u>Sewer Plant</u></b>				
Personnel	\$ 162,620	\$ 163,735	\$ 160,943	\$ 173,170
Operation & Maintenance	415,862	367,630	397,835	625,405
Interfund Transfer (for Fleet)	34,463	34,463	34,463	32,848
Interfund Transfer (for IT)	19,112	22,471	22,471	21,585
Capital Outlay	90,107	10,000	27,669	18,000
<b>TOTAL SEWER PLANT</b>	<b>\$ 722,164</b>	<b>\$ 598,299</b>	<b>\$ 643,381</b>	<b>\$ 871,008</b>
<b><u>Storm Drain System</u></b>				
Personnel	\$ 75,801	\$ 77,428	\$ 71,643	\$ 79,430
Operation & Maintenance	221,104	132,198	146,705	125,960
Interfund Transfer (for Fleet)	45,383	45,383	45,383	44,899
<b>TOTAL STORM DRAIN</b>	<b>\$ 342,288</b>	<b>\$ 255,009</b>	<b>\$ 263,731</b>	<b>\$ 250,290</b>
<b><u>Fleet Management - 491</u></b>				
Personnel (FF)	\$ 244,430	\$ 271,257	\$ 222,074	\$ 205,695
Operation & Maintenance (FF)	288,426	343,460	328,102	340,324
Capital Outlay (FF)	631,116	483,500	349,307	710,050
<b>TOTAL FLEET MANAGEMENT</b>	<b>\$ 1,163,973</b>	<b>\$ 1,098,217</b>	<b>\$ 899,482</b>	<b>\$ 1,256,069</b>
<b><u>Custodial Service- 496</u></b>				
Personnel (FS)	\$ 208,115	\$ 211,765	\$ 211,273	\$ 220,683
Operation & Maintenance (FS)	53,878	53,260	67,299	60,260
Small Equipment (CIF)	-	-	-	-
<b>TOTAL CUSTODIAL SERVICES</b>	<b>\$ 261,993</b>	<b>\$ 265,025</b>	<b>\$ 278,572</b>	<b>\$ 280,943</b>
<b><u>Facility Maintenance- 497</u></b>				
Personnel (FS)	\$ 129,830	\$ 128,261	\$ 126,985	\$ 136,598
Operation & Maintenance (FS)	144,031	146,285	179,140	189,265
Interfund Transfer (for Fleet) (FS)	6,000	6,000	6,000	6,000
<b>TOTAL FACILITY MAINTENANCE</b>	<b>\$ 279,861</b>	<b>\$ 280,546</b>	<b>\$ 312,125</b>	<b>\$ 331,863</b>
<b>ALL TOTAL EXPENDITURES</b>	<b>\$ 9,633,721</b>	<b>\$ 10,224,033</b>	<b>\$ 8,739,563</b>	<b>\$ 10,342,446</b>

**PUBLIC WORKS MISSION STATEMENT**

*Public Works is a diverse department that shares one common goal, working to improve our quality of life in Windsor. The mission of the Public Works Department is to maintain the safety and integrity of the Town's infrastructure related to electronic information and records, potable water, transportation, wastewater, recycling, and buildings owned by the Town. The Department values customer service to Town residents, and is committed to providing services in a fast and efficient manner.*

**ABOUT THE PUBLIC WORKS DEPARTMENT**

The Public Works Department monitors approximately 622 million gallons of water that flow into Town from three outside providers each year, and operates a 2.8 million gallon per day wastewater treatment facility. To maintain the current 134 miles of streets in Windsor, the Department operates a fleet of snow fighting equipment that includes five sanders, five snowplow trucks, a road grader and a front-end loader and

tractor mounted snow blower. The department also is in charge of mowing and spraying 240 acres of open space. This department also includes the cleaning and maintenance of the major buildings of the Town and all Town vehicles through internal service divisions.

### **FUNCTIONS OF THE PUBLIC WORKS DEPARTMENT**

The Department delivers facilities and infrastructure that meet the needs of the Town and its residents by planning, designing and overseeing construction of public facilities, providing maintenance and upkeep in public facilities and on roadways.

**Public Works Maintenance Division** – Provides maintenance for the Town water, sewer, storm drainage and transportation systems, along with maintenance of public areas like open space.

**Recycling Division** – Provides general recycling as well as brush recycling for the Town. This division is supervised by the Facilities Manager.

**Internal Service Funds** – There are two Divisions under Public Works: the Fleet Management Division and the Facilities Services Divisions, both non-major Internal Service Funds. These are designed to provide goods or services to other funds or departments on a cost-reimbursement basis, isolating the costs of a particular function and then allocating these costs back to the various operating divisions. These are revolving funds where fund or department assessments become the revenue source for ongoing and capital purchases.

**Fleet Management Division** – This division consists of three mechanics that perform preventative and corrective maintenance of over 150 units. The division purchased software that assists them in determining the costs for labor and parts when conducting maintenance on vehicles or equipment. This is used when billing other departments for the maintenance performed on their department vehicles and equipment. This is a budget tool for all departments to assist them in determining the cost associated with vehicles and equipment within their respective departments.

**Facilities Services Division** – This division consists of a facilities maintenance manager with one facilities maintenance technician on the facilities maintenance side. On the custodial side, there is a custodial supervisor, a custodial technician, and the equivalent to three full-time custodians. These two divisions are under the supervision of the facilities maintenance manager and the director of public works. They are responsible for the maintenance and custodial services for three main facilities; the Town Hall, Community / Recreation Center, and the Police Facility. In addition the Facilities Services Division is responsible for the municipal pool startup and shut down and all systems operations, and seasonal maintenance for the seven parks restrooms. Facilities Services will also oversee the maintenance contracting for the three main buildings' heating, ventilation and air conditioning (HVAC) and elevators.

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### RELATIONSHIP TO THE STRATEGIC PLAN & CITIZEN SURVEY

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The Public Works department has several 2014 budget items that directly relate to the 2012-2014 Strategic Plan. Goal 4: *Promote, Manage, and Facilitate and Effective Infrastructure System within the Town and the Northern Colorado Region*, Priority D: *Address new water system needs* has been concentrated on in the Water Fund budget and many Plan of Action items will be the Public Works Department's responsibility.

Also under Goal 4, the Public Works budget addresses Priority C: *Identify strategies for maintenance of streets*. The 2014 budget includes increased projections for street maintenance including increased patch work equipment and street marking supplies. Public works continues to look for ways to fund priorities and maintain an exceptional level of service.

The Public Works department has budgeted for several items that will help accomplish Goal 1, Priority G: *Lead through stewardship of natural resources*. The Water Fund will continue to support and monitor the success of the Water Conservation Program which pays for water audit kits for residents. Public Works will also continue to explore the feasibility of phasing in natural gas vehicles. Public Works will continue to address, Goal 4A: *Minimize negative impact from train traffic*, by working directly with the Federal Railroad Administration.

Results from the 2013 Citizen Survey show most of Public Works operations were much above or above the national benchmark. Ratings for street repair and for snow removal improved from 2011 to 2013. However, snow removal is below the benchmark compared to communities across America. Public Works will address this issue by exploring different options to address how streets are plowed. They will focus on cul-de-sacs to determine a feasible solution. Public Works will consider many options such as the possibility of contracting out snow removal on courts, maintaining them in house, or looking into having HOA's/Metro Districts maintain their respective subdivisions.

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### CHALLENGES

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The Fleet Management division faces the challenge of rising fuel prices throughout the year. Almost every service provided by Public Works is carried out through the use of a vehicle and rising fuel costs make it difficult to maintain an exceptional level of service that the department strives to deliver. Additionally, and like many other departments, the increase in services to the community adds more responsibility to the Public Works department. As the Town experiences growth there are more water meters to check and repair each month, and more water line breaks that must be fixed as quickly as possible. As more neighborhoods are developed, there are more streets to be cleaned and snow plowed in the winter. The Public Works department has the challenge to coordinate with each of the Town Departments to make sure that structures are being maintained as more and more services are added.

### **STRATEGIC ISSUES**

With Windsor's growing population, the department has been called upon to deliver increased water, sewer, and maintenance services efficiently. Windsor now has three unique buildings to clean and maintain to high standards: one with historic value, one open fourteen hours a day – seven days a week to the public with high traffic, and one requiring high security. Diverse and specialized skills are required to clean and maintain these facilities to their new or like-new condition.

### **PUBLIC WORKS DEPARTMENT GOALS AND OBJECTIVES**

#### Public Works Division

- Develop an oversight and reinvestment program for infrastructure in the Town's older areas.
- Provide capital budget plans for streets and facility maintenance.
- Continue rehabilitation of sewer mains as per Capital Improvement Plan (2014-2018) (07-481-8457, \$82,875).
- Continue upgrading railroad crossings until all thirteen crossings have been upgraded (04-429-8445, \$30,000).
- Maintain an efficient and well-maintained fleet.
- Keep Town buildings in "like new" condition through effective, coordinated facilities maintenance and custodial divisions, gaining efficiencies by centralizing supplies and purchasing.
- Incorporate "green" concepts as much as possible through all divisions.

<b>PUBLIC WORKS PERFORMANCE INDICATORS</b>						
	<i>Performance Indicators</i>	<i>2008</i>	<i>2009</i>	<i>2010</i>	<i>2011</i>	<i>2012</i>
<b>Output</b>	New Paved Roads to Maintain Miles	18.1	2.1	6.8	2.78	1.77
	Paved Road Miles	131.1	133.2	140	143.23	145
	Storm Sewer Main Miles	27.1	N/A	87	90	91
	Sanitary Sewer Main Miles	82	86	94	94	95
	Potable Water Main Miles	97	107	117	125	128
	FM In-house service calls					131
	FM Contracted repairs					121
	FM Scheduled preventative maintenance contracted					22
	FM In-house routine inspections					235
<b>Efficiency</b>	Average Response Time to PW Calls	12 min	12min	12 min	12 min	12 min
	Dept Expenditures as % of General Fund <i>(Streets, Pub Works, &amp; Cemetery 2008-2009)</i>	16.5%	13.5%	12.3%	10.3%	11.6%
	Facilities Maintenance / Cost per sq ft	-	-	-	\$2.62/sf	\$3.02/sf
	Custodial / Cost per sq ft	-	-	-	\$3.89/sf	\$3.69/sf
<b>Effectiveness</b>	New Utility Accounts <i>(Water, Sewer, Storm Drain)</i>	236	124	194	306	313
	Number of Public Works/ Utilities/ Fleet/ Facilities employees*	16	16	16	21	21
	Floor refinish (materials cost)	-	-	-	\$6,000	\$8,284
	FM contracted equipment repair serv. calls / \$\$s	-	-	-	\$49,270	121/\$57,673

\* Facility Maintenance and Custodial Services were new to this department as of 2011.

<b>PERSONNEL SUMMARY</b>						
<i>Position</i>	<i>2009</i>	<i>2010</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>	<i>2014 Planned</i>
Director of Public Works	1	1	1	1	1	1
Public Works Crew Supervisor	1	1	1	1	-	-
Public Works Operations Manager	-	-	-	-	1	1
Waste Water Treatment Plant Superintendent	1	1	1	1	1	1
Waste Water Treatment Plant Operator	1	1	1	1	1	1
Fleet Manager	1	1	1	1	1	-
Fleet Mechanic	2	2	2	2	3	3
Public Works Maintenance Tech / Equip Operator – Streets / Storm Drain	4	4	4	4	4	4
Administrative Assistant	1	1	1	1	1	1
Utility Technician – Water	2	2	2	2	2	3
Utility Technician – Sewer	1	1	1	1	1	2
Facilities Manager*	-	1	1	1	1	1
Facilities Maintenance Technician	-	-	1	1	1	1
Custodial Supervisor	-	-	1	1	1	1
Custodial Technician	-	-	1	1	1	1
Custodians	-	-	2	2	2	2
<b>TOTAL Full-Time Employees</b>	<b>16</b>	<b>16</b>	<b>21</b>	<b>21</b>	<b>22</b>	<b>23</b>
<b>TOTAL Part-Time Employees</b>	<b>1</b>	<b>-</b>	<b>3</b>	<b>1.0 FTE</b>	<b>2.6 FTE</b>	<b>2.6 FTE</b>
<b>TOTAL Seasonal Employees**</b>	<b>3</b>	<b>2.19 FTE</b>	<b>2.19 FTE</b>	<b>2.2 FTE</b>	<b>0.9 FTE</b>	<b>0.795 FTE</b>

\*Facilities Maintenance Coordinator (previously in Parks) changed in 2010 and changed position again to Facilities Maintenance Manager

\*\*Water, Sewer, Recycling, Street, and Cooperative Office Education (COE) Students. Part-time and seasonal employees will be noted only as full-time equivalent (FTE) starting 2012

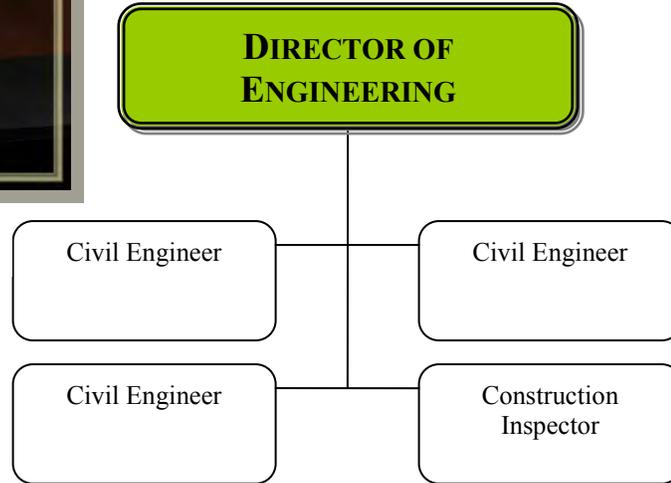
There are two new Utility Technicians, one for Water and another for Sewer in 2014. There was some reorganization in 2013 and the Crew Supervisor position and Fleet Manager were replaced with a Public Works Operations Manager

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**Engineering Department**



*Dennis Wagner  
Director of Engineering*



*Responsible for these additional budgetary divisions / functions*

**Water Plant Investment**

**Water-Non-Potable**

**Sewer Plant Investment**

**Storm Drain Investment**

**Capital Purchases (CIF)**

DEPARTMENT  
ENGINEERING

**BUDGET SUMMARY**

REVENUE SOURCES	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET
General Fund	\$ 593,477	\$ 600,833	\$ 592,574	\$ 618,025
Capital Improvement Fund (CIF)	3,592,206	3,662,911	3,668,899	2,931,770
Water Fund	836,486	475,528	288,255	1,957,067
Sewer Fund	4,875,081	485,128	564,583	230,423
Storm Drainage Fund	315,347	1,007,986	536,986	2,046,217
<b>TOTAL REVENUES</b>	<b>\$ 10,212,597</b>	<b>\$ 6,232,387</b>	<b>\$ 5,651,297</b>	<b>\$ 7,783,501</b>

**EXPENDITURES BY CATEGORY**

**Engineering - 431**

Personnel	\$ 494,001	\$ 502,544	\$ 499,731	\$ 512,940
Operation & Maintenance	29,654	24,235	18,787	24,256
Interfund Transfer (for Fleet)	21,935	21,935	21,935	20,487
Interfund Transfer (for IT)	32,361	37,959	37,959	44,698
Interfund Transfer (for Facilities)	15,527	14,161	14,161	15,644
Operation & Maintenance Streets (CIF)	1,347,197	1,139,194	1,145,182	1,443,000
Capital Outlay Streets (CIF)	2,245,009	2,523,717	2,523,717	1,488,770
<b>TOTAL ENGINEERING</b>	<b>\$ 4,185,683</b>	<b>\$ 4,263,744</b>	<b>\$ 4,261,473</b>	<b>\$ 3,549,795</b>

**Water Plant Investment & Raw Water - 471**

Interfund Transfer (1/2 Kern Loan)	\$ 151,986	\$ 151,986	\$ 151,986	\$ 151,986
Capital Outlay	684,500	323,542	136,269	1,805,081
<b>TOTAL WATER PLANT INVESTMENT</b>	<b>\$ 836,486</b>	<b>\$ 475,528</b>	<b>\$ 288,255</b>	<b>\$ 1,957,067</b>

**Sewer Plant Investment - 481 / 482**

Capital Outlay	\$ 4,643,763	\$ 252,000	\$ 331,454	\$ -
Debt Service	231,318	233,128	233,128	230,423
<b>TOTAL SEWER PLANT INVESTMENT</b>	<b>\$ 4,875,081</b>	<b>\$ 485,128</b>	<b>\$ 564,583</b>	<b>\$ 230,423</b>

**Storm Drain Plant Investment - 483**

Interfund Transfer (1/2 Kern Loan)	\$ 151,986	\$ 151,986	\$ 151,986	\$ 151,986
Capital Outlay	163,361	856,000	385,000	1,894,231
<b>TOTAL STORM DRAIN PLANT INVESTMENT</b>	<b>\$ 315,347</b>	<b>\$ 1,007,986</b>	<b>\$ 536,986</b>	<b>\$ 2,046,217</b>

**ALL TOTAL EXPENDITURES** \$ 10,212,597 \$ 6,232,387 \$ 5,651,297 \$ 7,783,501

**ENGINEERING MISSION STATEMENT**

*The Engineering Department exists to plan and deliver quality sustainable public infrastructure through the application of high level engineering practices and ethics. The Department strives to be an accessible and accountable engineering resource for the public and other Town Departments. They endeavor to foster teamwork by maintaining an atmosphere in which independent and creative thinking can generate solutions that measure up to the highest performance and fiscal standards.*

**ABOUT THE ENGINEERING DEPARTMENT**

The Department has five full-time positions including the Director and does not utilize seasonal, part-time or dedicated administrative help. The Department manages to stay relatively small because of the versatility

and experience level of the staff. All of the engineers on staff are registered professional engineers. The Department staff has expertise in a range of engineering skills including construction inspection, surveying, planning, traffic and roadway engineering, water and sewer engineering, drainage and water resources, along with knowledge of regional and state regulations. The Department staff is equipped to perform in-house design services for moderately complex capital projects. For complex projects with specialty elements the staff selects and manages appropriate consultants.

**FUNCTIONS OF THE DEPARTMENT**

Capital Project Services – The Engineering Department originates plans, specifications, and contract bid documents for a variety of public works projects. They provide contract management and construction oversight of the Town’s major capital improvement projects.

Development Services – The Engineering Department reviews and comments on all development proposals, ensuring designs are consistent with the Town’s long term infrastructure needs and comply with current design standards. All subdivisions installing public infrastructure are monitored and inspected throughout construction for conformance to Town infrastructure construction standards.

General Services – The Engineering staff also administers various other minor activities within the Town of Windsor right of way in conformance with the Windsor Municipal Code, reviewing for compliance with construction standards and adherence to traffic safety laws.

The Department monitors the safety and performance of the curbs, gutters, sidewalks and driveways within the public right of way. Annually the Department prioritizes that which is in need of replacement and then executes the work according to the budget allocation.

Long-Term Planning – The Department engages in forecasting future infrastructure needs in the form of long-term water, sewer and drainage master plans. These plans utilize current zoning, land use and population forecasts to determine needs before they arise. These plans are used to support new development infrastructure requirements. Department staff is also engaged with Windsor’s neighboring municipalities, districts, counties, and the State, through various planning groups studies and working relationships addressing long term transportation, water resources, and land planning issues.

Water Rights Management – The Department maintains a database of the Town’s water rights that have been acquired for treatment and delivery of potable water. The staff determines the quantity of water rights for each new development. Annually they determine the allocation of those water rights to the treatment plants and the rental market.

**STRATEGIC ISSUES**

Water and sewer issues demand significant attention due to an increasing residential population and infrastructure sharing agreements between Windsor and neighboring towns. Streets and traffic flow in Windsor have also been impacted by increasing population in the northern Colorado region.

**2013 ENGINEERING DEPARTMENT ACCOMPLISHMENTS**

- Initiated the design of a bridge replacement project on County Road 21 where it crosses the Greeley No. 2 Canal.
- Oversight of 3 million gallon water tank design and initiation of construction.
- Installation of guard rail on WCR 17 north of WCR 60.

- Initiated the design of a traffic roundabout at the intersection of Eastman Park Drive and Cornerstone Dr./Water Valley Parkway.
- Managed the design and construction that included street pavement rehabilitation and curb, gutter and sidewalk replacement valued at approximately \$1 million.
- Oversight of the feasibility study of a storm drainage project for the Law Basin West Tributary.
- Continued involvement in application for Pre-disaster Mitigation Funds to construct storm drainage infrastructure near the intersection of State Highway 392 and Weld County Road 21.
- Managed a project to construct a Windsor sign at the interchange at I-25 and State Highway 392.
- Managed a project to construct new headworks and pump station at the Wastewater Treatment Plant and sewer interceptor.
- Amended Floodplain Damage Prevention Ordinance to comply with state requirements.

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#### RELATIONSHIP TO THE STRATEGIC PLAN & CITIZEN SURVEY

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The Engineering Department budget relates to nearly all of the priorities addressed in Goal 4: *Promote, Manage, and Facilitate an Effective Infrastructure System within the Town and the Northern Colorado Region.* Specifically, the 2014 budget reflects the Pavement Management Program that allows the department to track the condition of the Town's streets and addresses when maintenance should be performed. Also, the Engineering Department is overseeing several capital projects starting in 2014 that directly relate to the priorities in Goal 4 such as; dredging the Poudre River at the bridge on County Line Road to facilitate high river flows under the bridge, extend sidewalks across railroad tracks on 7<sup>th</sup> St., construct a traffic roundabout at Eastman Park Dr. at Cornerstone Dr./Water Valley Parkway, southbound right turn lane on WCR19 at Highway 392 to improve traffic flow, construct a 3 million gallon water storage tank to better serve Windsor's growing population, construct a gravity sewer line that will eliminate a pump station and the associated operation and maintenance costs, and finally construct the Law Basin West Tributary Channel.

According to 2013 Citizen Survey, respondents felt several of the Engineering Department's projects were "very important" over the next five years:

- Water treatment and storage: 48% of respondents felt it was "very important."
  - To address this need, the Town is constructing a 3 million gallon water storage tank.
- Street resurfacing and repair: 47% of respondents felt it was "very important."
  - \$1.2 million budgeted for street resurfacing and repair in 2014.
- Storm water projects: 43% of respondents felt it was "very important."
  - Starting a \$1.8 million Law Basin West Tributary Channel Project in 2014, along with a \$2.1 million Law Basin Pre-Disaster Mitigation Project.

In 2014, the Engineering Department will continue to provide residents high level of services and ensure quality development of capital projects related to the Town's streets, water, sanitary sewer, and storm sewer infrastructure.

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#### CHALLENGES

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The biggest challenge for the Engineering Department will be staying on track with the amount of large scale projects scheduled for 2014. There are five employees in the engineering department and each of them has several overlapping projects to keep organized throughout the year. Additionally, it is always a challenge to keep up with the maintenance of the infrastructure. The more projects are scheduled for construction, the more operational and maintenance costs have to be considered.

**2014 ENGINEERING DEPARTMENT GOALS AND OBJECTIVES**

Promote, manage and facilitate an effective infrastructure system.

- Maintain an effective pavement management system (04-429-6278)
- Street rehabilitation projects (04-429-6278)
- Curb gutter and sidewalk replacement projects (04-429-6278)
- Construct replacement bridge on WCR 21 at the Greeley No. 2 Canal (04-429-8445-901)
- Construct traffic roundabout at Eastman Park Dr. and Cornerstone Dr. (04-429-8445)
- Construct 3 million gallon water tank. (06-471-8456-900)

**ENGINEERING DEPARTMENT PERFORMANCE INDICATORS**

<i>Performance Indicators</i>		<i>2008</i>	<i>2009</i>	<i>2010</i>	<i>2011</i>	<i>2012</i>
<b>Output &amp; Effectiveness</b>	Subdivision Plat Reviews	8	2	2	8	12
	Site Plan Reviews	18	10	10	11	7
	Annexation Request Reviews	5	3	3	3	1
	Rezoning Request Reviews	2	2	2	1	0
	Conditional Use Grants Reviewed	8	3	3	4	12
	Single Family Housing Unit Permits Issued	119	96	96	244	437
	Multi-family Housing Unit Permits Issued	0	0	0	0	0
	Commercial Permits Issued	6	4	4	1	2
	Industrial Permits Issued	22	4	4	3	2
	Annual Water Consumption ( <i>millions of gallons</i> )	635.8	578.2	627.8	627.6	735.3
<b>Efficiency</b>	Gen. Fund Engineering Dept. Expenditures	\$634,765	\$669,194	\$550,651	\$565,856	\$593,477
	Expenditures as % of General Fund	5.01%	5.95%	5.06%	4.45%	5.06%
	Population	Est 19,001	Est 19,265	18,644	Est 19,519	Est 20,455
	Cost of Engineering Services per Citizen	\$37.64	\$37.66	28.54	\$28.99	\$29.01

**PERSONNEL SUMMARY**

<i>Position</i>	<i>2009</i>	<i>2010</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>	<i>2014 Planned</i>
Director	1	1	1	1	1	1
Civil Engineer	3	3	3	3	3	3
Construction Inspector	1	1	1	1	1	1
<b>TOTAL Full-Time Employees</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>

There are no position changes for 2014.

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**Parks, Recreation & Culture Department**



*Melissa Chew  
Director of Parks, Recreation and Culture*

**DIRECTOR OF  
PARKS, RECREATION & CULTURE**

Marketing / Web  
Specialist

**Arts, Heritage  
& Culture**

**Recreation**

**Parks,  
Cemetery &  
Forestry**

**Art & Heritage  
Manager**

**Recreation  
Manager**

**Parks & Open Space  
Manager**

Museum  
Curator

**Recreation Supervisor**

Administrative  
Specialist

**Parks Maintenance  
Lead**

Event  
Coordinator

**Recreation Supervisor**

Recreation Receptionist/  
Scheduling Coordinator

**Parks Maintenance  
Technician**

*1 Regular  
Part-time*

*1 Regular  
Part-time*

Customer Service  
Coordinator

**Parks Maintenance  
Technician**

*1 Regular  
Part-time*

**Recreation Supervisor**

Customer Service  
Coordinator

**Parks Maintenance  
Technician**

*1 Regular  
Part-time*

**Recreation Supervisor**

*4 Regular  
Part-time*

**Parks Maintenance  
Technician**

*Responsible for these additional  
budgetary divisions / functions*

**Community/Recreation Center (CRCF)**

**Park & Trail Construction/Improvements (PIF) (CTF)**

**Water Fund/Non-Potable (WF)**

**Capital Purchases (CIF)**

**Parks Maintenance  
Technician**

**Town Forester**

Forestry Maintenance  
Technician

DEPARTMENT  
PARKS, RECREATION & CULTURE

**BUDGET SUMMARY**

REVENUE SOURCES	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET
General Fund	\$ 3,604,595	\$ 3,819,416	\$ 3,610,771	\$ 3,921,954
Capital Improvement Fund (CIF)	628,701	939,728	660,574	1,758,290
Park Improvement Fund (PIF)	2,272,717	1,249,677	1,147,246	800,601
Conservation Trust Fund (CTF)	319,869	384,000	26,566	479,796
Community Recreation Fund (CRC)	5,002,986	1,119,352	1,100,642	1,158,804
Water Fund Non-Potable Water (WFNP)	977,507	768,480	605,910	4,171,780
<b>TOTAL REVENUES</b>	<b>\$ 12,806,375</b>	<b>\$ 8,280,653</b>	<b>\$ 7,151,708</b>	<b>\$ 12,291,225</b>
<b>EXPENDITURES BY CATEGORY</b>				
<b><u>Cemetery - 432</u></b>				
Personnel	\$ 74,971	\$ 73,761	\$ 67,446	\$ 75,818
Operation & Maintenance	18,294	24,605	26,093	29,322
Interfund Transfer (for Fleet)	14,512	14,512	14,512	13,450
Operation & Maintenance (CIF)	-	50,000	64,899	-
Capital Outlay (CIF)	-	100,000	-	329,547
<b>TOTAL CEMETERY</b>	<b>\$ 107,777</b>	<b>\$ 262,878</b>	<b>\$ 172,951</b>	<b>\$ 448,137</b>
<b><u>Community Events - 433</u></b>				
Personnel	\$ 24,048	\$ 26,666	\$ 25,143	\$ 42,372
Operation & Maintenance	64,192	79,745	66,812	71,194
<b>TOTAL COMMUNITY EVENTS</b>	<b>\$ 88,240</b>	<b>\$ 106,411</b>	<b>\$ 91,956</b>	<b>\$ 113,566</b>
<b><u>Forestry - 450</u></b>				
Personnel	\$ 182,974	\$ 181,652	\$ 172,204	\$ 198,810
Operation & Maintenance	90,451	71,781	64,018	71,632
Interfund Transfer (for Fleet)	52,254	52,254	52,254	50,415
Interfund Transfer (for Facilities)	3,631	3,453	3,453	3,674
Small Equipment (CIF)	13,198	-	-	-
Capital Outlay (CIF)	41,387	-	-	-
<b>TOTAL FORESTRY</b>	<b>\$ 383,895</b>	<b>\$ 309,139</b>	<b>\$ 291,929</b>	<b>\$ 324,531</b>
<b><u>Recreation - 451</u></b>				
Personnel	\$ 668,719	\$ 739,831	\$ 677,938	\$ 757,232
Operation & Maintenance	367,082	356,196	352,374	364,530
Interfund Loans & Transfers (for CRC)	400,000	450,000	450,000	450,000
Interfund Transfer (for Fleet)	64,211	64,211	64,211	60,969
Interfund Transfer (for IT)	52,723	58,321	58,321	75,406
Small Equipment & Operations / Maint. (CIF)	8,153	18,000	18,000	34,300
Capital Outlay (CIF)	-	16,000	16,000	-
<b>TOTAL RECREATION</b>	<b>\$ 1,560,889</b>	<b>\$ 1,702,558</b>	<b>\$ 1,636,844</b>	<b>\$ 1,742,437</b>
<b><u>Aquatics / Municipal Pool - 452</u></b>				
Personnel	\$ 118,001	\$ 121,602	\$ 119,433	\$ 125,611
Operation & Maintenance	62,682	67,133	62,605	59,601
Interfund Transfer (for Fleet)	5,778	-	-	-
Interfund Transfer (for Facilities)	-	1,149	1,149	1,357
Operation & Maintenance (CIF)	-	16,646	16,646	-
Small Equipment (CIF)	13,612	20,400	20,573	-
Capital Outlay (CIF)	3,675	78,500	78,500	239,350
<b>TOTAL AQUATICS / SWIMMING POOL</b>	<b>\$ 203,749</b>	<b>\$ 305,429</b>	<b>\$ 298,906</b>	<b>\$ 425,918</b>

...continued

*Operations*

<b>EXPENDITURES BY CATEGORY ...Cont.</b>	<b>2012 ACTUAL</b>	<b>2013 BUDGET</b>	<b>2013 PROJECTED</b>	<b>2014 BUDGET</b>
<b><u>Parks Maintenance - 454</u></b>				
Personnel	\$ 593,872	\$ 637,518	\$ 579,942	\$ 675,905
Operation & Maintenance	253,630	280,423	252,165	275,343
Interfund Transfer (for Fleet)	196,481	196,481	196,481	185,244
Interfund Transfer (for IT)	50,166	60,243	60,243	64,593
Interfund Transfer (PIF)	76,914	24,246	24,246	25,601
Capital Outlay (PIF)	-	-	-	625,000
Interfund Transfer (for Facilities)	15,943	4,286	4,286	4,918
Operation & Maintenance (CIF)	-	-	-	5,000
Small Equipment (CIF)	-	17,000	17,000	10,000
Capital Outlay (CIF)	-	10,000	10,000	820,000
<b>TOTAL PARKS MAINTENANCE</b>	<b>\$ 1,187,007</b>	<b>\$ 1,230,196</b>	<b>\$ 1,144,362</b>	<b>\$ 2,691,604</b>
<b><u>Art and Heritage - 456</u></b>				
Personnel	\$ 160,802	\$ 175,235	\$ 172,961	\$ 188,967
Operation & Maintenance	50,447	57,826	46,193	54,540
Operation & Maintenance (CIF)	-	50,000	19,718	17,760
Interfund Transfer (for IT)	13,631	15,870	15,870	15,959
Interfund Transfer (for Facilities)	5,098	4,664	4,664	5,094
Small Equipment (CIF)	-	-	-	3,000
Capital Outlay (CIF)	29,732	-	-	58,138
<b>TOTAL ART AND HERITAGE</b>	<b>\$ 259,710</b>	<b>\$ 303,595</b>	<b>\$ 259,405</b>	<b>\$ 343,457</b>
<b><u>Poudre Trail - 440</u></b>				
Poudre Trail Operation & Maintenance (CTF)	\$ 9,000	\$ 10,000	\$ 10,000	\$ 10,000
Poudre Trail Capital Outlay (CTF)	-	250,000	-	250,000
Poudre Trail Operation & Maintenance (PIF)	9,500	10,000	15,000	10,000
Poudre Trail Capital Outlay (PIF)	-	25,000	-	25,000
<b>TOTAL POUFRE TRAIL</b>	<b>\$ 18,500</b>	<b>\$ 295,000</b>	<b>\$ 25,000</b>	<b>\$ 295,000</b>
<b><u>Windsor Lake Trail - 441</u></b>				
Windsor Lake Trail Operation & Maintenance (CIF)	\$ -	\$ -	\$ -	\$ 11,155
Windsor Lake Trail Capital Outlay (CIF)	-	100,000	-	-
Windsor Lake Trail Capital Outlay (PIF)	-	118,000	113,000	55,000
Windsor Lake Trail Capital Outlay (CTF)	310,869	124,000	16,566	219,796
<b>TOTAL WINDSOR LAKE TRAIL</b>	<b>\$ 310,869</b>	<b>\$ 342,000</b>	<b>\$ 129,566</b>	<b>\$ 285,951</b>
<b><u>Covenant Park - 443</u></b>				
Covenant Park Small Equipment (CIF)	\$ -	\$ 3,450	\$ 3,450	\$ -
<b>TOTAL COVENANT PARK</b>	<b>\$ -</b>	<b>\$ 3,450</b>	<b>\$ 3,450</b>	<b>\$ -</b>
<b><u>Founders Green Park - 444</u></b>				
Founders Park Operations(CIF)	\$ -	\$ 7,245	\$ 7,245	\$ -
Founders Park Capital Outlay (CIF)	-	21,275	21,275	-
<b>TOTAL FOUNDERS PARK</b>	<b>\$ -</b>	<b>\$ 28,520</b>	<b>\$ 28,520</b>	<b>\$ -</b>
<b><u>Diamond Valley Park - 445</u></b>				
Diamond Valley Small Equipment (CIF)	\$ 32,680	\$ -	\$ -	\$ -
Diamond Valley Park Capital Outlay (CIF)	401,828	12,000	12,000	-
Diamond Valley Park Capital Outlay (PIF)	288,498	-	-	-
<b>TOTAL DIAMOND VALLEY PARK</b>	<b>\$ 723,007</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>	<b>\$ -</b>
<b><u>Windsor West Park - 460</u></b>				
Windsor West Park Small Equipment (CIF)	\$ -	\$ -	\$ -	\$ 9,430
Windsor West Park Capital Outlay (CIF)	-	-	-	142,770
<b>TOTAL WINDSOR WEST PARK</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 152,200</b>

...continued

*Operations*

EXPENDITURES BY CATEGORY ...Cont.	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET
<b><u>Main Park - 461</u></b>				
Main Park Small Equipment (CIF)	\$ -	\$ 22,195	\$ 22,195	\$ -
Main Park Capital Outlay (CIF)	-	122,137	122,137	20,000
<b>TOTAL MAIN PARK</b>	<b>\$ -</b>	<b>\$ 144,332</b>	<b>\$ 144,332</b>	<b>\$ 20,000</b>
<b><u>Boardwalk Park - 462</u></b>				
Boardwalk Park Small Equipment (CIF)	\$ -	\$ 3,500	\$ 3,500	\$ -
Boardwalk Park Operations & Maintenance (CIF)	-	3,450	3,450	-
Boardwalk Park Capital Outlay (CIF)	12,932	-	1,747	-
<b>TOTAL BOARDWALK PARK</b>	<b>\$ 12,932</b>	<b>\$ 6,950</b>	<b>\$ 8,697</b>	<b>\$ -</b>
<b><u>Chimney Park - 463</u></b>				
Chimney Park Small Equipment (CIF)	\$ -	\$ 8,740	\$ 8,740	\$ -
Chimney Park Capital Outlay (CIF)	-	31,913	31,913	-
<b>TOTAL CHIMNEY PARK</b>	<b>\$ -</b>	<b>\$ 40,653</b>	<b>\$ 40,653</b>	<b>\$ -</b>
<b><u>Windsor Village Park - 465</u></b>				
Windsor Village Small Equipment (CIF)	\$ -	\$ 16,675	\$ 16,675	\$ -
Windsor Village Capital Outlay (CIF)	-	143,000	63,604	-
<b>TOTAL WINDSOR VILLAGE PARK</b>	<b>\$ -</b>	<b>\$ 159,675</b>	<b>\$ 80,279</b>	<b>\$ -</b>
<b><u>Poudre Natural Area - 466</u></b>				
Poudre Natural Area Small Equipment (CIF)	\$ -	\$ -	\$ -	\$ 2,530
<b>TOTAL POUFRE NATURAL AREA</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,530</b>
<b><u>Eastman Park - 470</u></b>				
Eastman Park Small Equipment (CIF)	\$ -	\$ 28,980	\$ 28,980	\$ -
Eastman Park Capital Outlay (CIF)	-	-	-	20,700
Eastman Park Capital Outlay (PIF)	11,182	60,000	60,000	-
<b>TOTAL EASTMAN PARK</b>	<b>\$ 11,182</b>	<b>\$ 88,980</b>	<b>\$ 88,980</b>	<b>\$ 20,700</b>
<b><u>Windsor Highland Park - 472</u></b>				
Windsor Highland Park Operations & Maint. (CIF)	\$ -	\$ 19,148	\$ 19,148	\$ -
<b>TOTAL WINDSOR HIGHLAND PK</b>	<b>\$ -</b>	<b>\$ 19,148</b>	<b>\$ 19,148</b>	<b>\$ -</b>
<b><u>Brunner Farm Park - 473</u></b>				
Brunner Farm Park Capital Outlay (CIF)	\$ 14,586	\$ -	\$ -	\$ -
Brunner Farm Park Capital Outlay (PIF)	419,533	-	-	-
<b>TOTAL BRUNNER FARM PARK</b>	<b>\$ 434,119</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>Aberdour (Stonehenge) Park - 474</u></b>				
Stonehenge Park Capital Outlay (PIF)	\$ 30,000	\$ 30,000	\$ 30,000	\$ 20,000
Aberdour Park Operations & Maintenance (CIF)	-	-	-	1,610
<b>TOTAL STONEHENGE PARK</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 21,610</b>
<b><u>Bison Ridge Park - 475</u></b>				
Bison Ridge Park Capital Outlay (PIF)	\$ 461,015	\$ -	\$ -	\$ -
<b>TOTAL BISON RIDGE PARK</b>	<b>\$ 461,015</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>Poudre Heights Park - 476</u></b>				
Poudre Heights Park Capital Outlay (PIF)	\$ 952,804	\$ -	\$ -	\$ -
<b>TOTAL POUFRE HEIGHTS PARK</b>	<b>\$ 952,804</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>Northern Lights Park - 477</u></b>				
Northern Lights Park Capital Outlay (PIF)	\$ 23,271	\$ 982,431	\$ 905,000	\$ -
<b>TOTAL NORTHERN LIGHTS PARK</b>	<b>\$ 23,271</b>	<b>\$ 982,431</b>	<b>\$ 905,000</b>	<b>\$ -</b>
<b><u>Fossil Belmont Park - 478</u></b>				
Fossil Belmont Park Capital Outlay (PIF)	\$ -	\$ -	\$ -	\$ 40,000
<b>TOTAL FOSSIL BELMONT PARK</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 40,000</b>

...continued

*Operations*

<b>EXPENDITURES BY CATEGORY ...Cont.</b>	<b>2012 ACTUAL</b>	<b>2013 BUDGET</b>	<b>2013 PROJECTED</b>	<b>2014 BUDGET</b>
<b><u>Community Recreation Center - 490</u></b>				
Personnel (CRC)	\$ 349,454	\$ 351,992	\$ 331,445	\$ 365,843
Operation & Maintenance (CRC)	120,273	135,599	137,537	145,375
Debt Service (CRC)	4,268,930	372,575	372,475	366,975
Interfund Transfer (for IT) (CRC)	55,021	59,499	59,499	63,012
Interfund Transfer (for Facilities)	209,308	199,686	199,686	217,599
Small Equipment (CIF)	22,249	10,600	10,600	3,000
Operation & Maintenance (CIF)	30,186	8,875	22,580	30,000
Capital Outlay (CIF)	4,483	-	-	-
<b>TOTAL COMMUNITY REC CENTER</b>	<b>\$ 5,059,903</b>	<b>\$ 1,138,827</b>	<b>\$ 1,133,822</b>	<b>\$ 1,191,804</b>
<b><u>Non-Potable Water System - 484</u></b>				
Operation & Maintenance (WFNP)	\$ 52,414	\$ 53,808	\$ 91,238	\$ 58,808
Interfund Transfer to General Fund (WFNP)	30,000	30,000	30,000	30,000
Interfund Transfer to Storm Drainage Fund (WFNP)	462,919	-	-	-
Debt Services (WFNP)	303,972	303,972	303,972	303,972
Capital Outlay (WFNP)	128,202	380,700	180,700	3,779,000
<b>TOTAL NON-POTABLE WATER SYSTEM</b>	<b>\$ 977,507</b>	<b>\$ 768,480</b>	<b>\$ 605,910</b>	<b>\$ 4,171,780</b>
<b>ALL TOTAL EXPENDITURES</b>	<b>\$ 12,806,375</b>	<b>\$ 8,280,653</b>	<b>\$ 7,151,708</b>	<b>\$ 12,291,225</b>

**PARKS, RECREATION & CULTURE MISSION STATEMENT**

*The mission of the Town of Windsor Parks, Recreation & Culture Department is to provide recreation and cultural opportunities for the entire community through quality programs, facilities, service and management of natural resources.*

**ABOUT THE PARKS, RECREATION & CULTURE DEPARTMENT**

The Department of Parks, Recreation & Culture oversees numerous parks and facilities. The Parks Division maintains 400 acres of developed land, open space and nearly over 200 water acres, along with over 55 miles of trail. This acreage includes 11 neighborhood parks and 5 community parks. The Recreation Division programs all athletics, fitness, seniors, pre-school, youth, adaptive, aquatics, skate park, outdoor pool, two outdoor in-line hockey rinks, concessions, Windsor Lake and the Community Recreation Center among other collaborative sites. The Art & Heritage Division oversees various events related to the Town’s heritage or fine arts, the Town of Windsor Museum and the Art & Heritage Center. The Department employs 22 full time and 33.57 non-full time FTE’s at the height of the season to perform various park and facility maintenance functions, act as referees, coaches, lifeguards, and various other facilitators for sports, activities, classes and heritage programs. The department also utilizes a large number of volunteer hours.

**FUNCTIONS OF THE PARK, RECREATION & CULTURE DEPARTMENT**

The Department plans, develops and maintains parks, manages and operates all Town recreation and heritage facilities, and organizes, promotes, and delivers sports, leisure and heritage programs and services to the community. The Department also oversees operations of Lakeview Cemetery.

**Parks and Open Space Division** – Promotes quality of life in Windsor by maintaining a diversified park, trail system and open space while emphasizing best management practices that support safety and environmental stewardship. The Division also maintains open lands and numerous facilities.

- *Forestry* – Provides management of public right-of-way and park trees throughout the Town; maintains computerized tree inventory; provides oversight for the Tree Board; serves on development review committee.

- *Parks* – Provides all maintenance functions including weed control, mowing, shelter, restroom cleaning, trails, shelters and playground inspection and maintenance.
- *Parks Construction* – Provides administrative oversight for all park construction projects and irrigation upgrades.
- *Open Space & Trails* – Provides development of trails, and acquisitions / easements related to open space utilizing Lottery, Larimer County Open Lands and grant funds.
- *Lakeview Cemetery* – Provides burial and internment / inurnment services; maintains burial sites and common areas.

**Recreation Division** – Promotes quality of life in Windsor by providing fitness and wellness, youth and adult sports, active adult programs, adaptive recreation activities, leisure learning, special events, and a broad variety of recreation programs. The Division works with the National Alliance for Youth Sports (NAYS) to ensure that administrators, coaches, and game officials are trained in their roles and responsibilities; including orientation programs for parents. The Division also oversees all aquatic operations at Chimney Park Pool and Windsor Lake.

- *Recreation* – Provides numerous recreation programs for infants through seniors, adaptive recreation for special needs and a diverse athletic program; includes special events such as movie nights and 5K races.
- *Aquatics* – Provides aquatic activities and programs for community residents of all ages at three pools as well as Windsor Lake. Pools include Chimney Park Pool, Windsor High School and a private pool utilized for water aerobics classes. Windsor Lake activities include swim beach, boating and a variety of non-motorized boat rentals; also offers water safety training and lifeguard certification.
- *Community Recreation Center* – Provides a wide variety of diversified programs and activities; serves as a gathering place for the community and the surrounding area; base for SALT programs, a programmatic and leadership opportunity for both middle school and high school youth. Amenities include gymnasium, multi-purpose rooms, kitchen, climbing wall, dance studio and locker rooms.

**Art & Heritage Division** – Promotes the quality of life in Windsor through diverse cultural and heritage activities and programs, special events, interpretive exhibits and Town of Windsor Museum.

- *Art & Heritage* – Provides a wide variety of diversified programs and activities, serving to share community history and promote fine arts; promotes exhibits at the Art & Heritage Center.
- *Community Events* - oversees a variety of cultural/ special events, both Town sponsored and independent; coordinates with outside groups to represent Town interests and needs and assure safe and successful events whether public or private.
- *Museums* – Provides interpretation, restoration and protection of collections associated with Town of Windsor Museum in Boardwalk Park (comprised of eight separate buildings); responsible for exhibit space at the Community Recreation Center.

## STRATEGIC ISSUES

The Parks, Recreation & Culture Department has experienced demands for amenities typically found in larger communities, such as a recreation center with full amenities of fitness and aquatics, ball field complexes, neighborhood parks and open spaces, trails and other recreation assets. Creative funding, partnerships and grants are imperative to consider in trying to meet these demands. Additionally, while we continue to seek funding alternatives for new park construction, it is also imperative to address our aging infrastructure of existing parks and those parks that are not complete. Maintenance demands have increased with addition of new park acres and amenities. Boardwalk and Diamond Valley Community Parks in

particular are popular destinations that require a higher level of maintenance to attain level of service standards.

Recreation programs and facilities have seen increased demand as participant numbers and program diversity has increased, along with revenue. Additionally, a greater demand has been placed on the utilization of Scholarships through the reduced fee opportunities (funded partly by the Town and partly by outside contributors, such as United Way). A cost recovery model has been shared and endorsed as a tool in considering fee increasing and pricing programs, but also as a tool in planning programs and staffing considerations.

In response to the 2012 Strategic Plan update, the department will concentrate efforts on trail connections, family and community events, and consideration of expanding the Community Recreation Center with aquatics and fitness components (this issue is currently being studied by Town Board). A Community Event Coordinator hired in 2011 has been extremely valuable.

In 2010 the Department of Justice adopted new guidelines for the Americans with Disabilities Act, focusing strongly on parks and recreation amenities. An accessibility audit was completed and adopted in 2012; implementation has begun with expectation to complete compliance needs in the 2014 Budget year.

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#### RELATIONSHIP TO THE STRATEGIC PLAN & CITIZEN SURVEY

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The Parks, Recreation and Culture department has multiple budget items that relate to the 2012-2014 Strategic Plan Update. Under Goal 1.B: *Encourage successful community-supported events*: there has been an increase in code compliance awareness since the passage of Resolution 2013-16 implementing new rules and regulations and thus making Windsor's parks more enjoyable for all visitors. The Department also conducted a survey mid-2013 to a random sample of residents to determine support for current special events. Once findings are determined, staff will incorporate survey results into planning successful community events for 2014 and continue to identify successful component of events in the future.

In 2014, staff will begin working on Goal 1.A.3: *Develop a pedestrian and bike safety plan for downtown*. Parks, Recreation and Culture have developed a social media policy and continue to engage the social media outlets, adhering to Goal 1.C: *Provide and support ample opportunities for residents to be actively involved in the Town governance process and serving the community*.

Under Goal 2.B.: *Encourage historic preservation*; significant strides will be made in 2014 as staff works to identify Town owned property for historic preservation and begin outreach efforts to serve as a resource for other organizations.

There are several Plan of Action items related to trails and the Parks Division plans to continue construction of regional trail links per the Trails Master Plan as well as update the plan. Also, with the design and construction of four new parks in 2012, additional funds budgeted to continue to provide exceptional service to the community by maintaining the parks and park facilities at adopted level of service standards.

According to the 2013 Citizen Survey, there are several areas of improvement since 2011. The Parks, Recreation and Culture department will continue to focus on these areas of improvement in the year ahead.

Percent of results ranking excellent or good:

- Quality of natural environment: 85% (2013) vs. 86% (2011)
- Preservation of natural areas: 74% (2013) vs. 70% (2011)
- Visited a neighborhood park or Town park: 93% (2013) vs. 91% (2011)
- Participated in a recreation program or activity: 58% (2013) vs. 52% (2011)

- Used Windsor recreation centers: 65% (2013) vs. 60% (2011)
- Opportunities to attend cultural activities: 56% (2013) vs. 39% (2011)
- Educational opportunities: 59% (2013) vs. 53% (2011)

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## CHALLENGES

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The Parks, Recreation and Culture Department continues to face challenges associated with a growing population and the desire to maintain exceptional service levels as demand increases. In the coming year the Park, Recreation and Culture Department expects to see an increase in the demand for diversity and type of programs offered, new parks or park amenities, and special events. Addressing these needs while working within financial constraints is challenging. Additionally, staffing constraints related to hour and length of employment limitations continues to prove challenging in order to provide adequate staff.

A major project on the horizon is the possible expansion of the Community Recreation Center. Staff will work diligently with Town Board, providing information to assist in attempting to balance the desires of the community with what is fiscally feasible in future years.

### **2013 PARKS, RECREATION & CULTURE DEPARTMENT GOALS AND OBJECTIVES - STATUS**

- 1) The Parks Division re-structuring was developed to allow us to meet adopted Level of Service Standards as well as complete minor maintenance projects that previously had not been attempted. 2013 was challenging with full time staff turnover complicated by a lack of applicants to posted seasonal positions early on, or inability to complete 25 weeks of work, thus reducing level of service early and late in the season. We will continue to work with HR for effective recruitment of both full-time and seasonal staff.
- 2) The Recreation Division has done extremely well in meeting targets for cost recovery that were adopted in 2012. Staffing has been developed in a very strategic manner to comply with state and federal regulations, as well as internal safety controls. The result has been less staff on the payroll at any one time, and better tracking of classification, pay and training. As the largest employer of part-time and seasonal staff, this requires working hand in hand with Human Resources.
- 3) Sponsorships were also successful in 2012, with over \$11,000 in cash support and over \$17,000 in-kind support being contributed. We anticipate marketing this further in 2013. This goal of working towards adopted cost recovery is reflected in minimal fee increases. This is supported in Strategic Plan Goal #1 - Build Community Spirit and Pride.
- 4) Several long awaited projects were addressed:
  - Town Board hosted several public informational sessions regarding the Community Recreation Center expansion, and continues to engage in further research and increasing their understanding while considering the possibility of a 2014 tax question posed to the voters.
  - On July 20, 2013 dedications were held for four neighborhood parks – Bison Ridge, Brunner Farm, Poudre Heights and Northern Lights.
  - A complete master plan was developed and adopted for Lakeview Cemetery. The plan not only addresses future expansion, but provides amenities for the cemetery that draw other specialized uses – a Veteran’s Plaza, historical interpretation opportunities and walking paths.
  - An interpretive landscape plan was developed and adopted for the Town of Windsor Museum. The plan allows for more independent interpretive opportunities, as well as enhancing this destination area which is currently un-irrigated native grasses.
  - Larimer County completed their Regional Open Space study, resulting in some good information and data useful for Windsor in regards to open space and habitat types.

- 5) Special events continues to be a demanding enterprise for this department, and now includes some level of further coordination with outside entities such as the DDA and Chamber of Commerce. The special event coordinator position struggles to keep hours within the regular part-time classification restrictions and provide the level of customer service expected. Surveys regarding community and special events show participation and support by the general public. This position likely should be considered for full-time status at some point, with the ability to assist in programming and planning for other department events and the Sponsorship program.
- 6) The ADA Transition Plan adopted in 2012 had several pieces implemented in 2013. Many of these were in facilities and involved relatively minor corrections, however significant concrete work was completed in front of the Chimney Park Pool and access ramps at other park sites.
- 7) In alignment with the Town of Windsor Trails Master Plan, several trail segments were constructed in 2013. A Safe Routes to Schools Grant was obtained for the 7<sup>th</sup> Street trail project which was planned in 2013 but will be constructed in early 2014. As other possible connections have come to light, staff recognizes a need to update the Trails Master Plan in 2014.

#### **2014 PARKS, RECREATION & CULTURE DEPARTMENT GOALS AND OBJECTIVES**

- 1) Staff will complete the third and final year of ADA compliance updates to parks and recreational facilities. This has been an interdisciplinary team approach to accomplish these updates, and has progressed well. This is reflected in requests budgeted in the CIP as well as reflected in the Strategic Plan Goal 1.A.
- 2) Several years ago staff developed a trails master plan in house that identified various trails and connections that were missing in the system, and prioritized them. Through capital projects we have worked through several of these and once again staff will update the plan internally. This update may result in a re-prioritization and even identify some new projects or connections that are needed as Windsor has grown. This is reflected in requests budgeted in CTF, LCOS and CIP as well as reflected in the Strategic Plan Goal 1.E.
- 3) Chimney Park Pool is a popular facility that has some age associated issues. Recent ADA upgrades have helped in some areas. However the deck is in need of significant repair. Due to uneven surfaces and heaving, several years ago the surface was coated with a non-skid material meant for outdoor use. Unfortunately the material has not held up (it is past any warranty) and the only alternative to correct both situations is to replace the entire pool deck. If feasible, PVC piping may be installed while the concrete deck is out in order to accommodate future filtration needs should other amenities be added. This is reflected in requests budgeted in CIP as well as reflected in the Strategic Plan Goal 1.A.
- 4) Considerable time in 2011 and 2012 was dedicated to considering the feasibility of expanding the Community Recreation Center and associated impacts. This included research, public outreach and site visits. If Town Board desires to move forward with further public education and perhaps a ballot question, staff time will again be dedicated to this endeavor in 2014. This is reflected in requests budgeted in GF as well as reflected in the Strategic Plan Goal 1.F.
- 5) Following the 2008 tornado, a conceptual master plan was developed for Lakeview Cemetery with the assistance of DOLA programs. Unfortunately, staff found many components missing in the document, and felt certain concepts to be beyond actual need or appropriate stewardship for this cemetery. Working with Robert Peccia and Associates, a new master plan was developed reflecting a desire to create spaces that reflect historical, emotional and national / local cemetery trends as well as utilize existing infrastructure as much as possible. The master plan was adopted in July 2013 and will be implemented over numerous years. This is reflected in requests budgeted in CIP as well as reflected in the Strategic Plan Goal 1.A.
- 6) The Town of Windsor Museum consists of several historic structures located in Boardwalk Park. These structures help to interpret, or educate the public about life in early Windsor. Currently the structures are

surrounded by un-irrigated native grasses. Working with Robert Peccia and Associates, an interpretive landscape plan was developed that invites visitors to explore more independently as well as creating an inviting visual experience. The master plan was adopted in July 2013 and will be implemented over numerous years. This is reflected in requests budgeted in CIP as well as reflected in the Strategic Plan Goal 1.F.

<b>PARKS, RECREATION &amp; CULTURE PERFORMANCE INDICATORS</b>							
	<i>Performance Indicators</i>	<i>2009</i>	<i>2010</i>	<i>2011</i>	<i>2012 projected</i>	<i>2013 budgeted</i>	<i>2014 budgeted</i>
<b>Output</b>	<b>Seniors Activities Participants:</b>						
	Drop-in Activities	9557	8856	8500	8800	7000	7200
	Travel	1401	1292	1300	936	300	550
	Lunch Program	4287	4310	5100	5000	5100	5300
	Rides	943	866	925	850	400	450
	<b>Subtotal</b>	<b>16188</b>	<b>15324</b>	<b>15825</b>	<b>15586</b>	<b>12800</b>	<b>13500</b>
	<b>Youth Participants:</b>						
	Hockey	Canceled 2009	NA	NA	NA	NA	NA
	Baseball	509	574	559	629	697	700
	Softball	85	84	60	Combined w/baseball	NA	NA
	Soccer	860	785	980	851	907	935
	Preschool Activities	2365	1736	2100	2500	2500	2592
	Sports Camps	261	223	226	328	255	300
	Dance	Moved 149	NA	NA	NA	NA	NA
	Football	198	352	350	265	366	350
	Track	83	91	57	45	52	60
	Tennis	72	65	66	92	66	65
	Volleyball	207	186	138	196	250	300
	Basketball	1103	1251	1200	1200	1250	1300
	Teen Nights	3420	3903	4000	3900	4000	4000
	Start Smart	120	93	130	147	NA	NA
	After School Programs	NA	NA	NA	NA	NA	NA
	<b>Subtotal</b>	<b>9423</b>	<b>9343</b>	<b>9866</b>	<b>10153</b>	<b>10343</b>	<b>10602</b>
	<b>Adult Participants (teams):</b>						
	Basketball	15	17	21	21	23	24
	Softball	61	56	60	57	59	60
	<b>Subtotal</b>	<b>76</b>	<b>73</b>	<b>81</b>	<b>78</b>	<b>82</b>	<b>84</b>
	<b>Recreation Classes &amp; Activities:</b>						
Adventure Trips	260	180	250	93	65	122	
Martial Arts	320	100	300	600	600	700	
Fitness / Wellness	1400	11990	12200	12321	12500	12500	
General classes youth & adult	2129	4535	4200	2500	200	300	
Special Events	3142	3800	4000	4000	4000	4000	
Adaptive Recreation	569	326	300	500	400	425	
Drop-in Gym	7650	8122	9000	9000	7300	7500	
<b>Subtotal</b>	<b>16341</b>	<b>29053</b>	<b>30250</b>	<b>29014</b>	<b>25065</b>	<b>25547</b>	
<b>Aquatics Program Participants:</b>							
Admissions	14160	14188	14200	18195	14000	14000	
Passes / Punch Cards	940	988	1000	1500	1750	1800	
Lessons	1421	1540	1450	1610	860	900	
Swim Team	132	158	160	97	125	125	
Boat Permits	393	412	461	580	400	450	
<b>Subtotal</b>	<b>17046</b>	<b>17286</b>	<b>17271</b>	<b>21982</b>	<b>17135</b>	<b>17275</b>	

continued

*Operations*

	<i>Performance Indicators (Continued)</i>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012 projected</b>	<b>2013 budgeted</b>	<b>2014 budgeted</b>
<b>Output</b>	<b><i>Cultural Historical Activities:</i></b>						
	Concerts / Community Events	5800	7300	7500	24915	22000	23000
	Classes	40	41	50	1144	50	55
	School Visits				1314	1500	1600
	Museum Visits	700	1572	2000	2052	2500	2600
	<b><i>Subtotal</i></b>	<b>6540</b>	<b>8913</b>	<b>9550</b>	<b>29425</b>	<b>26050</b>	<b>27255</b>
	<b><i>Parks &amp; Forestry Services:</i></b>						
	Forestry Consultations	55	50	50	74	75	75
	Landscape Permits	95	36	42	19	20	20
	Brush Site Permits (to PW in 2012)		687	800	N/A	N/A	N/A
<b><i>Subtotal</i></b>	<b>150</b>	<b>773</b>	<b>892</b>	<b>93</b>	<b>95</b>	<b>95</b>	
	<b>Not included in participants served:</b>						
	Park & Shelter Rentals	263	189	166	238	250	240
	# Trees Sold for Arbor Day	267	43	49	21	40	45
	<b><i>Total participants served</i></b>	<b>65,764</b>	<b>76,159</b>	<b>83,735</b>	<b>105,323</b>	<b>103,511</b>	<b>118,544</b>
<b>Efficiency</b>	# FTE Staff / Participants Served	22/65,764	21/76,159	20/83,735	20/105,323	22/103,511	22/118,544
	Acres managed (developed, undeveloped, open space)	445	389	389	400	430	430
	Trails managed (miles)	42	42	44	44	44	55
	Dept. Expenditures as % of Gen. Fund	34.3%	30.9%	27.9%	30.7%	31.0%	30.8%
<b>Effectiveness</b>	<b><i>Cost Recovery**</i></b>						
	Recreation & Aquatics Programs (R/E) (does not include CRC transfer)	52.8%	56.7%	60.2%	65.7%	65.6%	60.6%
	Community Recreation Center (R/E) (does not include beginning balance)	35%	42%	45%	46%	54%	47%

\* In 2010 the Public Works Department began maintaining undeveloped park sites.

\*\* Cost recovery program model adopted 2012.

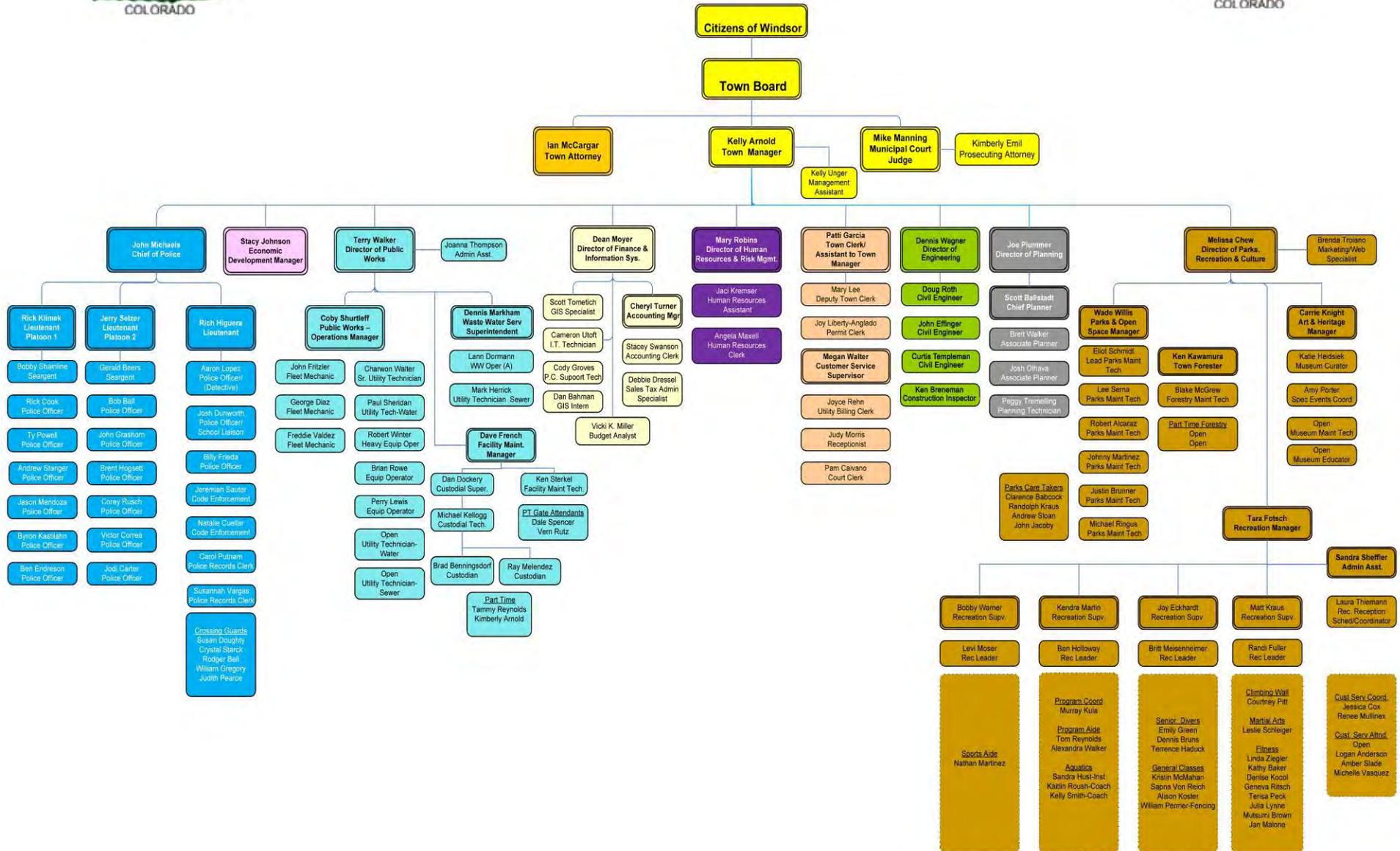
<b>PERSONNEL SUMMARY</b>						
<i>Position</i>	<i>2009</i>	<i>2010</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>	<i>2014 Planned</i>
Director of Parks, Rec, and Culture	1	1	1	1	1	1
Park & Open Space Manager	1	1	1	1	1	1
Parks Maintenance Tech Lead	1	1	1	-	1	1
Parks Maintenance Tech (includes Cemetery)	3	4	4	5	5	5
Town Forester	1	1	1	1	1	1
Forestry Technician	1	1	1	1	1	1
Manager of Recreation	1	1	1	1	1	1
Recreation Supervisor	2	2	2	2	4	4
Recreation Admin Specialist	1	1	1	1	1	1
Recreation Coordinator	2	2	2	2	-	-
Recreation Receptionist / Scheduling	1	1	1	1	1	1
Building Maintenance Supervisor	1	1	-	-	-	-
Customer Service Coord. (former Bldg. Attn.)	1	1	1	1	2	2
Marketing / Web Specialist (former Sch. Coord.)	1	1	1	1	1	1
Art & Heritage Manager	1	1	1	1	1	1
Museum Curator	1	1	1	1	1	1
Event Coordinator	-	-	-	-	-	1
<b>TOTAL Full-Time Employees</b>	<b>20</b>	<b>21</b>	<b>20</b>	<b>20</b>	<b>22</b>	<b>23</b>
<b>TOTAL Part-Time Employees</b>	<b>9</b>	<b>10</b>	<b>36.8 FTE</b>	<b>37.2 FTE</b>	<b>34.6 FTE</b>	<b>33.57FTE</b>

- *Part-time and seasonal employees will be noted only as full-time equivalent (FTE) starting 2011*
- *The Event Coordinator position was changed from part-time to full-time in 2014.*
- *Forestry part-time FTE's include .35 for one year seasonal position to assist in tree inventory.*

The Event Coordinator position was changed from part-time to full-time in 2014.



# 2014 Town of Windsor Organizational Chart



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**STAFFING AND PERSONNEL**

Budget requests for additional personnel in the 2014 Budget underscore the continued pressures on Town staff. Funds are allocated for five new positions: Town Attorney will now be a full-time employee rather than a contracted position with a savings this year of over \$100,000; a new police officer is needed to expedite detective duties; a special events coordinator part-time position is changed to a full-time event coordinator position; and both the water and sewer utility technicians are proposed due to demand.

**STAFFING AND PERSONNEL RELATED COSTS**

A summary of new full-time positions proposed for the 2014 Budget year follows:

**NEW FULL-TIME POSITIONS PROPOSED FOR 2014**

<b>Position</b>	<b>2014 Salary &amp; Benefits</b>	<b>Funding Source</b>
Town Attorney	\$ 167,802	General Fund
Police Officer	65,623	General Fund
Event Coordinator*	40,385	General Fund
Water Utility Technician	52,234	Water Fund
Sewer Utility Technician**	53,174	Sewer Fund

*\* Part-time 0.7FTE moved to full-time*

*\*\* Eliminate 0.24FTE part-time employee*

***Net addition of 4.06 staff***

The cost of adding of full-time employees is not limited to salary alone, as detailed in the cost breakdown on the following page for all five new positions.



**TOWN OF WINDSOR  
2014 BUDGET**

**NEW EMPLOYEE ADDITIONS - BENEFITS & EXPENDITURE COSTS**

5 New Full-Time Positions in Aggregate                      Annual Base Salary    \$            303,661

**Annual Town Paid Benefits for 5 New Positions**

<b>Health Care Benefits:</b>		1.2%	of compensation
Health Insurance	\$ 50,274		
Dental Insurance	4,442		
Vision Insurance	525		
Other	378		
<hr/>			
<b>Death Benefits:</b>		0.2%	
Basic Life	774		
<hr/>			
<b>Disability Benefits:</b>		0.5%	
Short Term Disability	917		
Long Term Disability	1,301		
<hr/>			
<b>Retirement Benefits</b>		4.2%	
Employer Share Town Pension (5%)	15,183		
Police FPPA Pension (4%)	2,163		
<hr/>			
<b>Mandated Benefits:</b>		7.5%	
Social Security & Medicare (7.65%)	23,230		
Unemployment Insurance (0.3%)	911		
Worker's Comp Insurance (3.7%)	6,449		
<hr/>			
<b>Total Benefits</b>	<b>\$ 106,546</b>	<b>26.0%</b>	<b>of compensation</b>
<b>Total Actual Payroll Expenditure</b>			<b>\$ 410,207</b>

**Additional Town Expenditures for 5 New Positions**

<b>Capital Expenses</b> ( <i>nonrecurring, first year investment</i> )			
Water Vehicle	\$ 25,000		
Police Vehicle and officer equipment	55,000		
Office setup and storage for Legal	11,341		
<hr/>			
2014 Total Nonrecurring Expenses	\$ 91,341		
<b>Recurring Yearly Average Employee Expenses</b>			
Fuel for vehicles	\$ 1,200		
Staff development	2,000		
<hr/>			
2014 Total Recurring Expenses	\$ 3,200		
<hr/>			
<b>2014 Total Additional Expenditures</b>		<b>\$ 94,541</b>	
<b>2014 Total Cost for Additional Employees</b>		<b>\$ 504,748</b>	

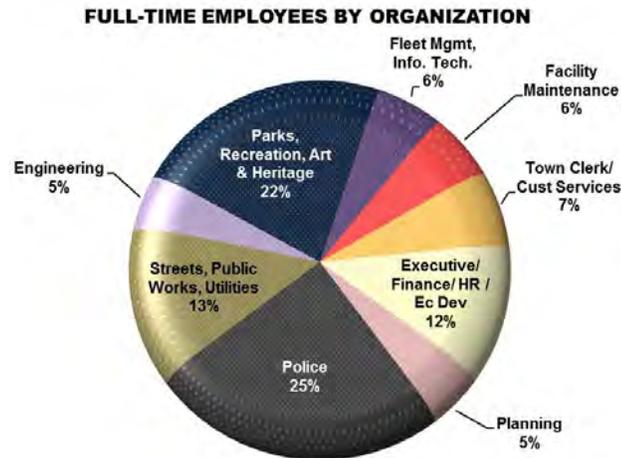
If all of the full-time positions are approved during the budget process, the employee roster will be as follows:

<b>FULL-TIME EMPLOYEE COMPARISON</b>							
<b>Number by Department</b>							
<b>Department</b>	<b>Actual 2009</b>	<b>Actual 2010</b>	<b>Actual 2011</b>	<b>Actual 2012</b>	<b>Proposed 2013</b>	<b>Budgeted 2014</b>	<b>Percent of 2014</b>
Town Clerk / Customer Service*	2	7	7	7	7	7	6.7%
Executive & Legal	3	2	2	2	2	3	2.9%
Finance	7	5	5	5	5	5	4.8%
Human Resources (was in Exec/Legal)	2	2	2	2	2	3	2.9%
Planning	6	5	5	5	5	5	4.8%
Economic Development	-	-	1	1	1	1	1.0%
Police	23	23	23	25	25	26	25.0%
Recycling***	-	-	-	-	-	-	-
Street	3	3	3	3	3	3	2.9%
Pub Works	2	2	2	2	2	2	1.9%
Engineering	5	5	5	5	5	5	4.8%
Cemetery	1	1	1	1	1	1	1.0%
Community Events	-	-	-	-	-	1	1.0%
Forestry	2	2	2	2	2	2	1.9%
Recreation	5	5	5	5	5	5	4.8%
Aquatics***	-	-	-	-	-	-	-
Park Maintenance	8	7	6	6	7	7	6.7%
Art & Heritage/Museum	2	2	2	2	2	2	1.9%
Community/Recreation Center	5	5	4	4	5	5	4.8%
Water Utility	3	3	3	3	3	4	3.8%
Sewer Utility	3	3	3	3	3	4	3.8%
Storm Drain Utility	1	1	1	1	1	1	1.0%
Fleet Management	3	3	3	3	4	3	2.9%
Information Technology	3	3	3	3	3	3	2.9%
Facility Maintenance	-	-	6	6	6	6	5.8%
<b>Total Full Time Employees</b>	<b>89</b>	<b>89</b>	<b>94</b>	<b>96</b>	<b>99</b>	<b>104</b>	<b>100.0%</b>
<b>Total Part Time Employees</b>	<b>11</b>	<b>11</b>	<b>14</b>	<b>42.13 FTE**</b>	<b>39.85 FTE</b>	<b>39.15 FTE</b>	
<b>Total Seasonal Employees</b>	<b>133</b>	<b>133</b>	<b>39.1 FTE</b>				

\* Reorganization in 2010 to optimize personnel from existing departments to form Customer Services

\*\*Part-time and seasonal employees will be noted only as full-time equivalent (FTE) starting 2012

\*\*\*These divisions are served only by part-time personnel.



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# Financial Plan

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**FINANCIAL PLAN**  
**FINANCIAL STRUCTURE**

The Town uses funds to report its financial position and results of operations. Fund accounting is used as a control device designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts.

Funds are classified into three categories: governmental, proprietary and fiduciary. Each category, in turn, is divided into separate “fund types.” The Town does not have any fiduciary funds.

GOVERNMENTAL FUNDS	PROPRIETARY FUNDS
<ul style="list-style-type: none"> <li>• <b><u>General Fund</u></b> (<i>major</i>)</li> <li>• <b><u>Capital Projects Fund</u></b> <ul style="list-style-type: none"> <li>◦ Capital Improvement Fund (<i>major</i>)</li> </ul> </li> <li>• <b><u>Special Revenue Funds</u></b> <ul style="list-style-type: none"> <li>◦ Park Improvement Fund (<i>major</i>)</li> <li>◦ Conservation Trust Fund (<i>nonmajor</i>)</li> <li>◦ Community Recreation Center Fund (<i>nonmajor</i>)</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• <b><u>Enterprise Funds</u></b> <ul style="list-style-type: none"> <li>◦ Water Fund (<i>major</i>)</li> <li>◦ Sewer Fund (<i>major</i>)</li> <li>◦ Storm Drainage Fund (<i>major</i>)</li> </ul> </li> <li>• <b><u>Internal Service Funds</u></b> <ul style="list-style-type: none"> <li>◦ Fleet Management Fund (<i>nonmajor</i>)</li> <li>◦ Information Technology Fund (<i>nonmajor</i>)</li> <li>◦ Facility Services Fund (<i>nonmajor</i>)</li> <li>◦ Windsor Building Authority Fund (<i>nonmajor</i>)</li> </ul> </li> </ul>

**DESCRIPTION OF FUNDS**

Major funds represent the significant activities of the Town and basically include any fund whose revenues or expenditures, excluding other financing sources and uses, constitutes more than 10% of the revenues or expenditures of the appropriated budget. The breakdown of the Town’s fund structure is as follows:

**Governmental Funds** – Governmental funds are used to account for all or most of a government’s general activities, including the capital projects fund, and the collection and disbursement of earmarked funds (*special revenue funds*).

**Major Governmental Funds:**

**General Fund** – The General Fund is the general operating fund of the Town. All general tax revenues and other receipts that are not allocated by law to another fund are used to finance general operating expenditures. It includes most tax revenues and such services as public safety, parks, recreation, engineering, planning, and administration.

**Capital Projects Fund (Capital Improvement Fund)** – Used to account for financial resources segregated for the acquisition or construction of capital facilities other than those financed by enterprise operations.

**Park Improvement Fund (Special Revenue Fund)** – Used to account for revenues derived from specific taxes or other earmarked revenue sources which finance specific activities as required by law or administrative action, primarily park improvement fees.

**Nonmajor Governmental Funds:**

Special Revenue Funds (*Conservation Trust, and Community Recreation Center Fund*) – Used to account for revenues derived from specific taxes or other earmarked revenue sources which finance specific activities as required by law or administrative action.

Proprietary Funds – The Town of Windsor maintains two types of proprietary funds: Enterprise Funds and Internal Service Funds.

**Major Proprietary Funds:**

Enterprise Funds (*Water, Sewer, and Storm Drainage Fund are major funds*) – Enterprise Funds are used to report the same functions presented as *business-type* activities in government-wide financial statements. They are established to account for the financing of self-supporting activities of the Town which render services on a user charge basis to the general public. These funds provide different combinations of utility services to an estimated 7,451 customers for 2014.

**Nonmajor Proprietary Funds:**

Internal Service Funds (*Fleet Management, Information Technology, Facility Services, and Windsor Building Authority Funds*) – These funds are used to account for the acquisition, operation and maintenance of government services to other funds or departments on a cost-reimbursement basis.

**LEVELS OF CONTROL**

- The basic level of budgetary control in a governmental entity is at the fund level. No fund shall exceed its appropriated expenditures.
- The next level of budgetary control is the department. The department has budgetary responsibility for an organization, activity, program, or fund budget.
- Within each department budget, there may be one or more divisions or program budgets, which are the third level of budgetary control.
- The final level of budgetary control is the line-item budget, which is the detailed expenditure account budgeted for each program.

Amendments and supplemental budget provisions are further described in the COMMUNICATIONS section on page 31 which describes the budget process.

**BASIS OF ACCOUNTING**

Basis of Accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement of focus applied.

The Town utilizes a modified accrual basis of accounting for Governmental Funds. Under this method, revenues are recognized in the accounting period when they become both measurable and available as net current assets. Revenues that are susceptible to accrual, that is, measurable and available to finance the Town's operations or of a material amount not received at the normal time of receipt, primarily consist of: (1) property taxes; (2) cigarette taxes; (3) auto use taxes; and (4) franchise taxes.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

The Town utilizes the accrual basis of accounting for Proprietary Funds. Under this method, revenues are recognized in the accounting period in which they are earned. Expenses are recognized when liabilities are incurred.

**BASIS OF BUDGETING**

The Town prepares the annual budget on a cash basis. All funds are subject to appropriation, both Governmental and Proprietary Funds.

**Governmental Funds** – revenues that are accrued in the financial statements under the modified accrual method [i.e. (1) property taxes, (2) cigarette taxes, (3) auto use taxes, and (4) franchise taxes] as both measurable and available are not recognized under the cash basis of the Town of Windsor Budget. Revenues shown as being received in the current year budget may have been generated in a previous fiscal year but not received in cash until the current fiscal year. Such revenues are not deemed available for use until they are received in cash.

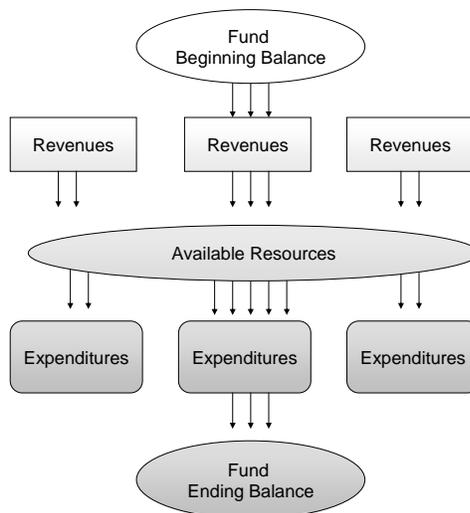
**Proprietary Funds** – the cash basis of budgeting used in proprietary funds records capital expenditures, debt principal payments, and the receipt of proceeds from bond issues as operational items in the income and expense categories. The accrual basis of accounting used in the annual financial report records these items as assets and liabilities on the respective balance sheets. The annual financial reports also provide for depreciation expense in the operating expenses. The budget does not reflect a depreciation expense because it is not an actual cash outlay.

Proprietary Funds focus on the determination of the changes in net assets, financial position and cash flows and are classified as enterprise funds. Enterprise Funds may be used to account for activity for which a fee is charged to internal or external users for goods or services.

**BALANCED BUDGET**

The Town of Windsor defines a balanced budget as one in which expenditures do not exceed available resources. Available resources being defined as annual projected revenues plus beginning fund balances. Ongoing operational expenses must be funded by ongoing sources of revenue. As a matter of policy, the Town of Windsor does not use one-time revenues such as impact fees or grants to fund ongoing operations.

Town of Windsor  
**Overview of Fund Structure**



## Town of Windsor - Overview of Funds Structure

GENERAL FUND	PARK IMPROVEMENT FUND	CONSERVATION TRUST FUND	CAPITAL IMPROVEMENT FUND	COMMUNITY & RECREATION CENTER FUND	WATER FUND	SEWER FUND	STORM DRAINAGE FUND	INTERNAL SERVICE FUNDS
Beginning BALANCE	Beginning BALANCE	Beginning BALANCE	Beginning BALANCE	Beginning BALANCE	Beginning BALANCE	Beginning BALANCE	Beginning BALANCE	Beginning BALANCE
↓ Plus + Sources of REVENUE	↓ Plus + Sources of REVENUE	↓ Plus + Sources of REVENUE	↓ Plus + Sources of REVENUE	↓ Plus + Sources of REVENUE	↓ Plus + Sources of REVENUE	↓ Plus + Sources of REVENUE	↓ Plus + Sources of REVENUE	↓ Plus + Sources of REVENUE
Property Tax	Community Park Fees	State Lottery Funds	Sales Tax - 40% of 3% rate	Sales Tax - 100% of 0.2% rate	Monthly User Fees	Monthly User Fees	Monthly User Fees	Interfund Fleet Transfers
Auto Registration Taxes	Neighborhood Park Fees	Interest Income	Use Tax - 100% of 3% rate	Use Tax - 100% of 0.2% rate	Water Rental	Sewer Tap Fees	Drainage Impact Fees	Interfund Info Tech Transfers
Sales Tax - 60% of 3% rate	Larimer County Open Space Tax	Grants	Severance Taxes	Interest Income	Water Augmentation	Gas Drilling Royalties	Mosquito Control Fees	Interfund Facilities Transfers
Franchise Taxes	Interest Income		Mineral Lease Revenue	Indoor Rec Fees	Water Tap Fees	Interest Income	Interest Income	Sales Proceeds
Liquor Licenses	Grants		Traffic Impact Fees	Room Rentals	Raw Water Fees	Grants	Grants	Interest Income
Building Permit Fees	Interfund Transfers		Interest Income	Grants	Interest Income			
Business Licenses			Grants	Interfund Transfers	Grants			
Highway Users Tax			Interfund Transfers					
County Road & Bridge Tax								
Cigarette Tax								
State & Federal Grants								
Recreation / Program Fees								
Swimming Pool Fees								
Cemetery Fees								
Interest Income								
Interfund Transfers								
↓ Equals = RESOURCES AVAILABLE	↓ Equals = RESOURCES AVAILABLE	↓ Equals = RESOURCES AVAILABLE	↓ Equals = RESOURCES AVAILABLE	↓ Equals = RESOURCES AVAILABLE	↓ Equals = RESOURCES AVAILABLE	↓ Equals = RESOURCES AVAILABLE	↓ Equals = RESOURCES AVAILABLE	↓ Equals = RESOURCES AVAILABLE
↓ Minus - EXPENDITURES	↓ Minus - EXPENDITURES	↓ Minus - EXPENDITURES	↓ Minus - EXPENDITURES	↓ Minus - EXPENDITURES	↓ Minus - EXPENDITURES	↓ Minus - EXPENDITURES	↓ Minus - EXPENDITURES	↓ Minus - EXPENDITURES
Town Clerk / Customer Service	New Park Construction	Park Construction / Improvement	Capital Items - all Depts except Utilities	Community Center Construction	Potable Water Service	Sewer Service	Drainage Service	Fleet Services - all Depts
Mayor & Board	Interfund Transfers	Trail Construction / Improvement	Street Repair / Construction	Debt Service	Non-Potable Water Service	Capital Projects	Capital Projects	IT Services - all Depts
Municipal Court			Park Construction	Indoor Rec. Programs	Equip Replacement	Debt Service	Equip Replacement	Facility Maint. - all Depts
Admin, Finance & Legal			Debt Service	Center O & M	Debt Service	Equip Replacement	Mosquito Control	Custodial Services - all Depts
Public Works/Streets/Recycling			Interfund Transfers		Interfund Transfers	Interfund Transfers	Interfund Transfers	Capital Projects
Cemetery, Forestry, Parks, Community Events, Art & Heritage					Purchase Potable & Non-Potable water shares			
Outdoor Rec. Programs/Pool								
Planning & Engineering								
Economic Development								
Police								
Safety / Loss Control								
Town Hall								
↓ Equals = Ending BALANCE	↓ Equals = Ending BALANCE	↓ Equals = Ending BALANCE	↓ Equals = Ending BALANCE	↓ Equals = Ending BALANCE	↓ Equals = Ending BALANCE	↓ Equals = Ending BALANCE	↓ Equals = Ending BALANCE	↓ Equals = Ending BALANCE

Detailed budget sheets by fund, following the same structure, are located in the Detail Budget section of Appendix-A.

**2014 FUND BALANCE SCHEDULE**

The chart below summarizes the totals across all of the Town of Windsor funds, both governmental and proprietary. Revenue totals include taxes, user fees, as well as impact fees. Expenditure totals include personnel, operations and maintenance, debt service, inter-fund transfers, and capital expenditures.

**TOWN OF WINDSOR  
ALL FUNDS TOTAL  
2014 BUDGET**

	2010	2011	2012	2013	2013	2014
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
<b>BEGINNING BALANCE</b>	\$ 26,139,423	\$ 29,353,314	\$32,371,143	\$38,312,188	\$ 36,736,663	\$ 41,913,387
<b>TOTAL REVENUE</b>	\$ 35,345,941	\$ 36,695,070	\$44,193,337	\$31,495,029	\$ 33,822,308	\$ 38,363,504
<b>RESOURCES AVAILABLE</b>	\$ 61,485,364	\$ 66,048,384	\$76,564,480	\$69,807,217	\$ 70,558,971	\$ 80,276,892
<b>TOTAL EXPENDITURES</b>	\$ 32,132,050	\$ 33,677,241	\$39,827,817	\$32,104,148	\$ 28,645,584	\$ 38,746,606
<b>ENDING FUND BALANCE</b>	\$ 29,353,314	\$ 32,371,143	\$36,736,663	\$37,703,069	\$ 41,913,387	\$ 41,530,286

Fund Balance is the difference between the fund's total assets and total liabilities (*revenue minus expenditures*).

- A fund balance is created or increased when fund revenues exceed fund expenditures for a fiscal year.
- A fund balance is decreased when fund expenditures exceed fund revenues.

A more detailed breakdown by fund and selected charts on revenue and expenditures appear on the following pages.

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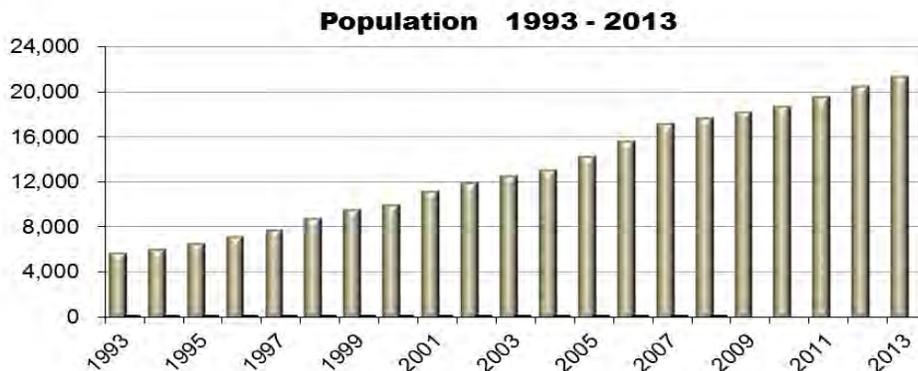
## FINANCIAL PLAN REVENUE PROJECTIONS

### OVERVIEW

Realistic revenue forecasting is the foundation of fiscal stability. Ongoing provision of services cannot be achieved without sufficient funding. The Town of Windsor revenue and financial planning policies are located in the POLICIES section of this document.

The last 15-20 years have been especially challenging in predicting revenues. Windsor has seen unprecedented growth in population and building activities, followed by a slowing pattern during the recent recession. Nearly all of the Town's sources of revenue are affected by population and have seen tremendous increases in the past 15-20 years. To ensure accurate revenue forecasts in an environment of nearly constant, dramatic change, the Finance Department employs a number of techniques in projecting revenues, depending upon each source's unique characteristics. Most revenue sources will combine several of the techniques to ensure reasonable projections.

- Informed / Expert Judgment – internal sources such as department heads and advisory committees and external consultants.
- Formulas determined by Town ordinance or voter approved ballot language.
- Moving averages based on recent time series analysis.
- Predictive statistics.
- Estimates from the State of Colorado and professional organizations, and property valuations from both Weld and Larimer Counties.



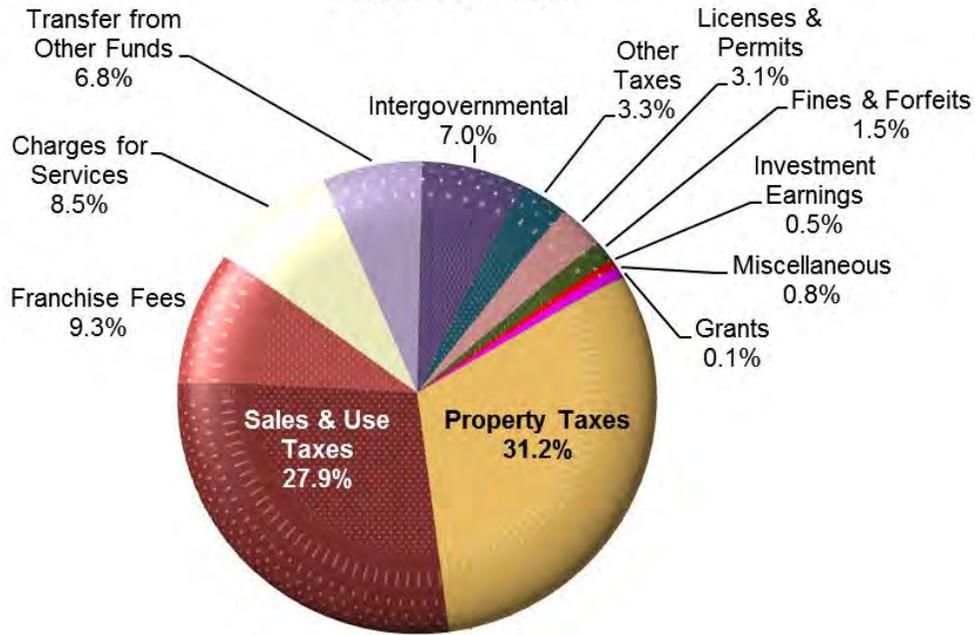
Even though the population has been increasing steadily, revenues have not. Revenues were increasing as the population increased until 2008 with the downturn of the economy. Revenues of 2009 in general hit the lowest on record. Since then our building permits and collections have moderately increased again. With this in mind, using historical averages is not accurate to make projections in volatile times. Thus, the Town chose to project most 2014 revenues using a three-year average of 2011, 2012 and projected 2013 as a cautionary measure. We used this same method last year and we are starting to see more of a leveling.

The following pages describe the major sources of revenue in each of the Town funds as well as how each projection was determined. Projections are figured for five years through 2018.

**GENERAL FUND**

The graph below shows the breakdown of revenue used to fund general daily operations.

**REVENUE BY SOURCE - General Fund  
Fiscal Year 2012**

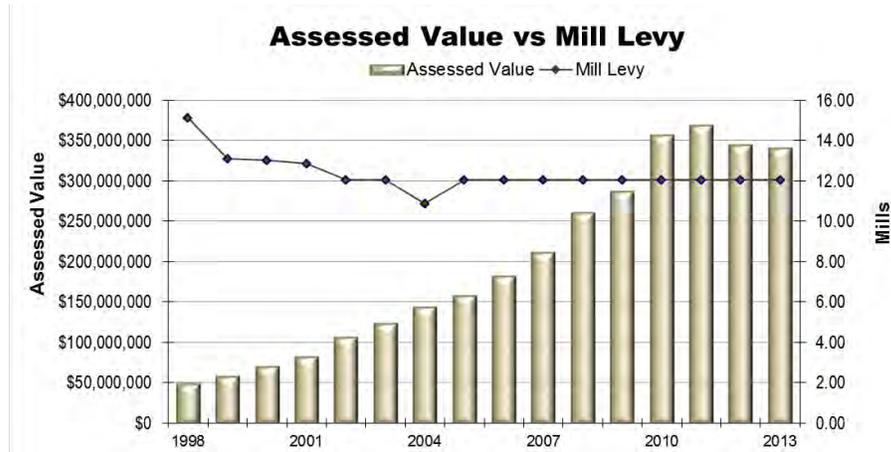


Source	Revenue	Percentage
<b>Property Taxes</b>	<b>\$ 4,059,462</b>	<b>31.2%</b>
<b>Sales &amp; Use Taxes</b>	<b>3,628,126</b>	<b>27.9%</b>
<b>Franchise Fees</b>	<b>1,202,273</b>	<b>9.3%</b>
<b>Charges for Services</b>	<b>1,100,293</b>	<b>8.5%</b>
Transfer from Other Funds	881,015	6.8%
Intergovernmental	909,440	7.0%
Other Taxes	423,600	3.3%
Licenses & Permits	402,493	3.1%
Fines & Forfeits	200,340	1.5%
Investment Earnings	71,417	0.5%
Miscellaneous	104,545	0.8%
Grants	11,250	0.1%
<b>Total Revenue</b>	<b>\$ 12,994,255</b>	<b>100.0%</b>

Four sources of revenue account for 76.9% of the General Fund revenue as described as follows.

- **Property Tax** From 1998 through 2006, the assessed valuation increased roughly \$20 million per year. From that point forward, valuations increased sizably more, with a fast growing economy including a sizable bump in 2010 with the inclusion of large industrial and commercial buildings. The growth continued until 2011 when due to the economy, valuations still grew but only 3.47%. With reappraisals of the counties, the assessed valuation dropped in 2012 (6.58%). In 2013 there was another smaller drop of (1.20%), but with continued building and with leaving the mill levy at 12.03 mills, produces a conservative increase in property taxes of \$52,472 from

2013. Windsor again seems to be growing, but projections are made using only a modest increase of 1.28% based on the 2014 assessments. Corresponding projections appear in Table 1 below.

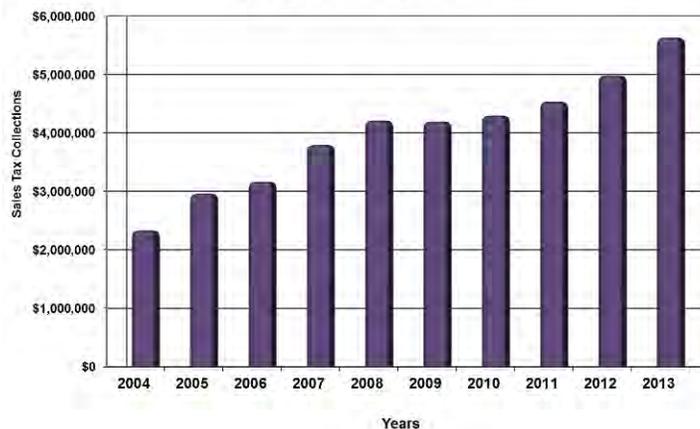


**Table 1 - Projected Property Tax Revenue**

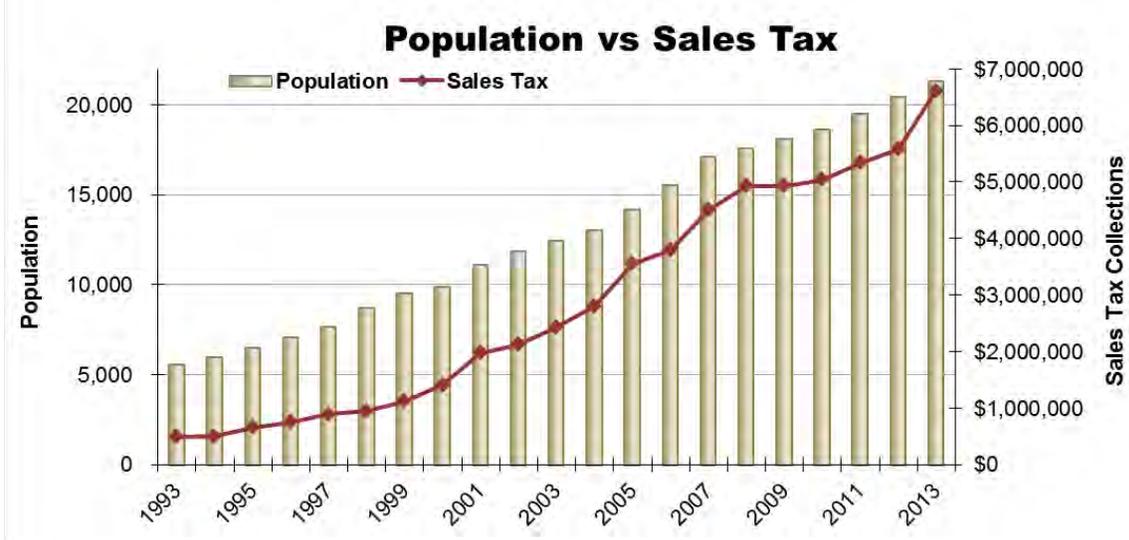
Budget Year	Projected Assessed Value	Projected Mill Levy	Property Tax Revenue
2013	\$340,300,350	12.03	\$4,093,813
<b>2014</b>	<b>344,662,121</b>	<b>12.03</b>	<b>4,146,285</b>
2015	356,606,502	12.03	4,289,976
2016	368,964,819	12.03	4,438,647
2017	381,751,417	12.03	4,592,470
2018	394,981,140	12.03	4,751,623

- **Sales Tax** The growth pattern that began in the mid 1990’s drove sales tax collections over the \$1 million level in 1999, the \$2 million level in 2002, the \$3 million level in 2005, with over \$4 million in 2007, and finally over \$5 million in 2010. Sales tax for 2013 may well be over \$6.5 million. Sales taxes for the future are projected using a combination of historical data related to population, number of business licenses and dollars collected annually. In short, more people living in Windsor provided with more places to shop in Windsor results in more sales tax collections.

**Year-to-Date Sales Tax Collections Through October 2004-2013**



The trend toward growing population and more vendors locating in Windsor is expected to continue into the foreseeable future. Statistics from the past three years are conservatively used to predict sales tax collections going forward even with 2013 appearing to clear \$6 million.



Prior to 2005, the Town’s sales tax was collected by the State of Colorado. The Town began administering this process in 2005 and was able to refine the database of active vendors and industry codes. Unfortunately, a reliable historical database of vendors could not be established. The 2005 database created in house serves as a better basis for future revenue comparisons.

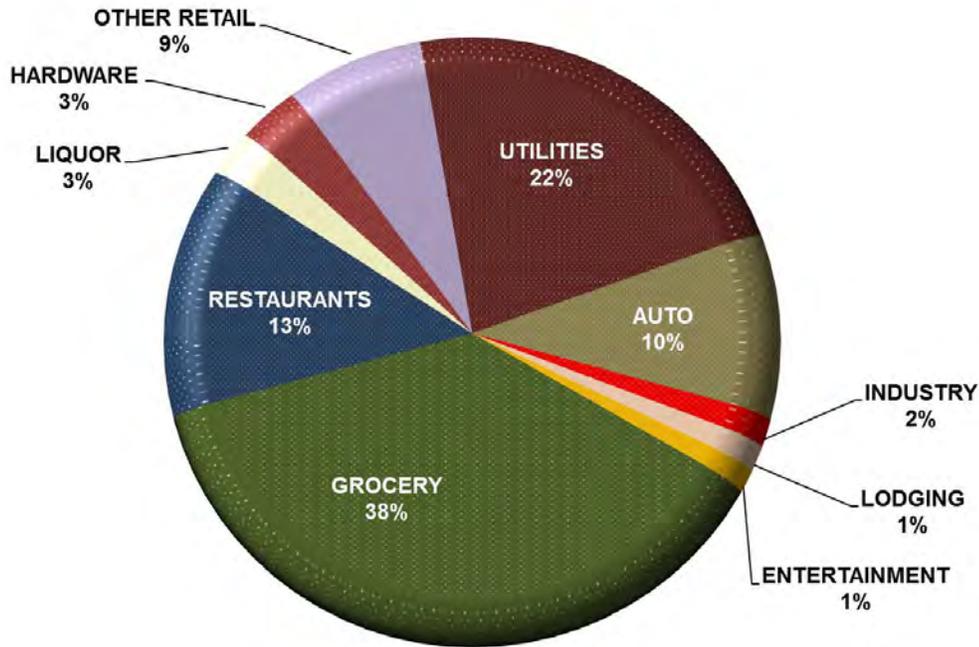
2014 Assumptions	
2013 Sales Tax	\$6,612,273
2013 Population	21,330
Annual Population Growth 2010-2013	3.97%
Sales Tax Per Capita 2013	\$310
Sales Tax Per Capita 1992	\$87
Average % Change 1992-2013	5.42%
Number of Business Licenses	1,304
Licenses per Population	16
Average tax per vendor	\$5,071

Fortunately, Windsor’s sales tax base has mostly necessity-related vendors such as supermarkets, utility companies, and restaurants.

## Windsor Sales Tax Vendors by Industry

**OCTOBER 2013**

(This graph IS NOT inclusive of all tax payers)



While it is unwise to put too much faith in projections many years into the future, the relative stability of Windsor’s sales tax base, coupled with a steady increase in vendors and population, can provide reasonable estimates in the near term. The charts on the following pages contain sales tax estimates based on both sales tax per capita and sales tax per vendor. As the years get further into the future, the range between the two projections widens. To reduce the risk of a projected number being too high or too low, future projections will reflect the mean number of these two calculations as shown in Table 2. However, 2013 projection was based on a three-year average of 2011, 2012 and projected 2013 as a cautionary measure. Sales tax collections are allocated among the Town’s General Fund, Capital Improvement Fund and Community and Recreation Center Fund. The allocated projection numbers are shown in Table 3 on the following page.

**Table 2 – Sales Tax Projections**

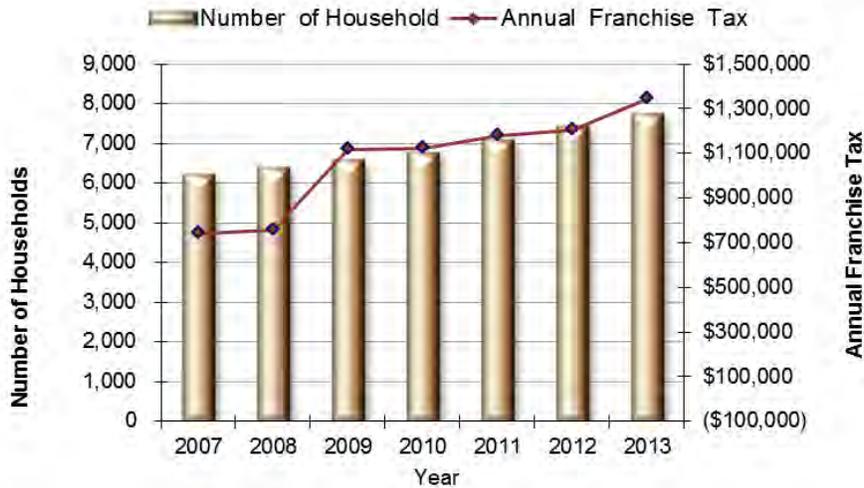
Year	Population	Number of Vendors	Sales Tax per Capita	Sales Tax Estimate per Capita	Sales Tax Estimate per Vendor	Mean
2013	21,330	1,304	\$310	\$6,612,273	\$6,612,273	\$6,612,273
<b>2014</b>	<b>22,178</b>	<b>1,304</b>	<b>268</b>	<b>5,944,547</b>	<b>5,944,547</b>	<b>5,944,547</b>
2015	23,059	1,410	283	6,515,700	7,148,365	6,832,032
2016	23,976	1,466	298	7,141,856	7,432,495	7,287,175
2017	24,929	1,524	314	7,828,185	7,727,919	7,778,052
2018	25,919	1,585	331	8,580,469	8,035,086	8,307,778

**Table 3 Projected Sales Tax Distributions**

Year	Community Recreation	General	Capital Improvement	Total
2013	\$407,351	\$3,748,664	\$2,456,259	\$6,612,273
<b>2014</b>	<b>371,534</b>	<b>3,343,808</b>	<b>2,229,205</b>	<b>5,944,547</b>
2015	427,002	3,843,018	2,562,012	6,832,032
2016	455,448	4,099,036	2,732,691	7,287,175
2017	486,128	4,375,154	2,916,769	7,778,052
2018	519,236	4,673,125	3,115,417	8,307,778

- **Franchise Taxes** - Much like sales tax collections, franchise tax collections have increased following the addition of more new building construction in Windsor. Franchise taxes are collected on every service account within the Windsor Town limits for services such as cable television, gas and electricity services and telephone services. Naturally, the same tax rate applied to more accounts will produce a larger amount of revenue. Population numbers must be converted to number of households to ensure accurate historical and projected data. The Windsor Planning Department uses 2.76 persons per household as an average that we shall duplicate here.

**Number of Households and Franchise Taxes**

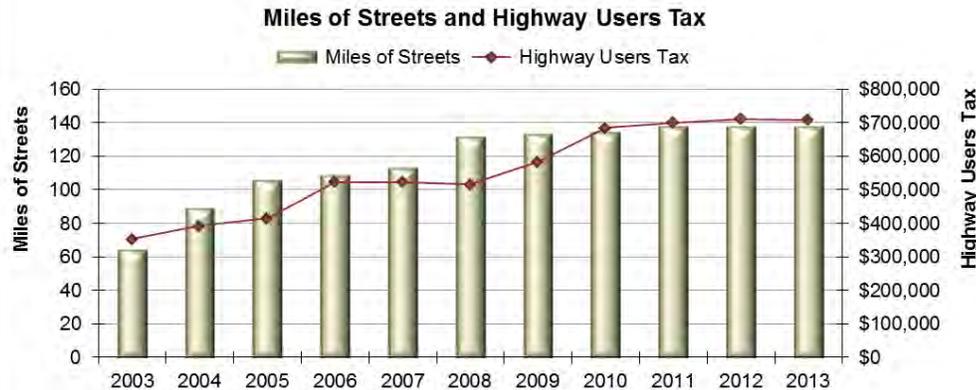


The historical data in the chart above reflects an average franchise tax collection of \$167.54 per household over the last three years. Applying that average yields the 2014 projection and the projections for the out years.

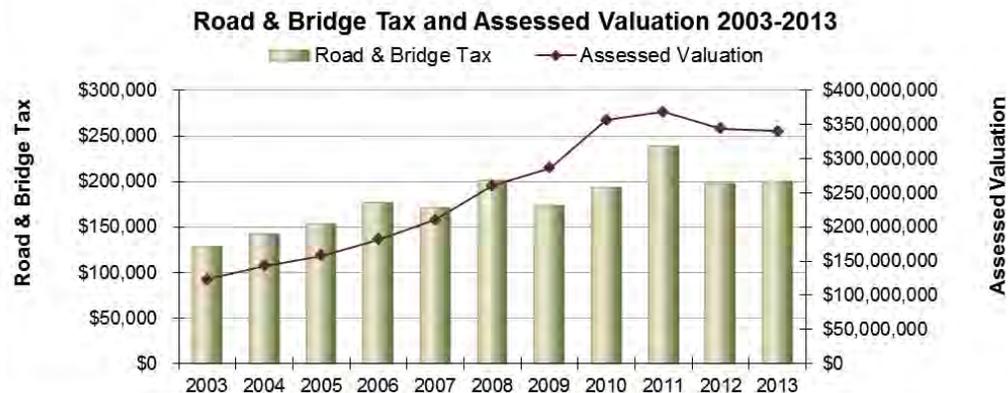
Year	Population	Number of Household	Annual Franchise Tax
2013	21,330	7,728	\$1,342,504
<b>2014</b>	<b>22,178</b>	<b>8,035</b>	<b>1,346,274</b>
2015	23,059	8,355	1,399,785
2016	23,976	8,687	1,455,423
2017	24,929	9,032	1,513,273
2018	25,919	9,391	1,573,422

➤ **Intergovernmental Revenue** Consists of two state collected sources and one county collected source. The state collects Highway Users Tax and Cigarette Taxes and the county collects the Road and Bridge Tax.

- Highway Users Tax allocations are based on the miles of roads within each municipality’s boundaries. The Colorado Municipal League (CML) provides estimates of revenue each jurisdiction can expect to receive in the coming year. Growth again has played a role in increasing revenues, as the Town’s street mileage has increased with the addition of subdivisions. The most recent estimate received for 2014 is \$705,530.



- Cigarette taxes are based on cigarette sales within each municipality’s boundaries and are projected using a three-year average. Cigarette Tax revenue has held steady in the \$20,000 to \$25,000 range for the past few years.
- County Road & Bridge Tax is similar to property tax. It is collected by the county and shared among the taxing municipalities within said county. The counties have a separate road and bridge mill levy that is applied to all taxable property in the county. The road and bridge mill levy is applied to the Town’s assessed value. When a total dollar amount is determined, the Town receives 50% of this dollar amount to be used for road and bridge construction, maintenance and administration. As with the general property tax levied by the Town, road & bridge tax revenues have benefited from Windsor’s steadily increasing assessed valuation. Historical and future projections appear below.



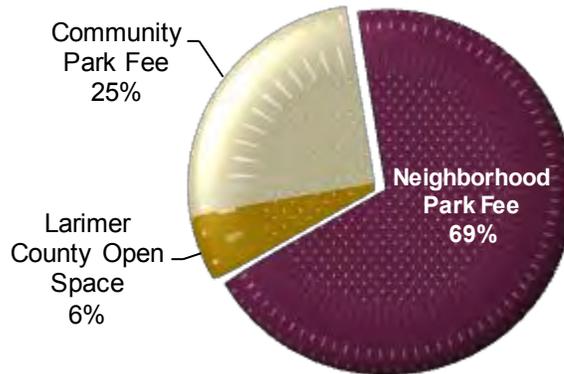
The historical data in the chart above reflects an average collection of .60 mills on assessed valuation. Applying this average to projected assessed valuation yields the following chart.

Budget Year	Projected Assessed Value	Projected Mill Levy	Road and Bridge Tax Revenue
2013	\$ 340,300,350	0.59	\$ 200,393
<b>2014</b>	<b>344,662,121</b>	<b>0.60</b>	<b>208,194</b>
2015	356,606,502	0.60	215,409
2016	368,964,819	0.60	222,874
2017	381,751,417	0.60	230,598
2018	394,981,140	0.60	238,590

**PARK IMPROVEMENT FUND**

Park Improvement Fund Revenue is derived almost entirely from two sources, Community Park Fees and Neighborhood Parks Fees, both of which are based on new residential development. These fees are not charged to commercial projects. Obviously this revenue stream is tied to the strength of the residential building market, as is the nexus for imposing these fees; new residential development creates the need for new parks and should pay for their construction.

**Park Improvement Fund Revenue 2012**



Park fees are computed on a three-year average of 2011, 2012 and projected 2013.

**Community Park Fee**

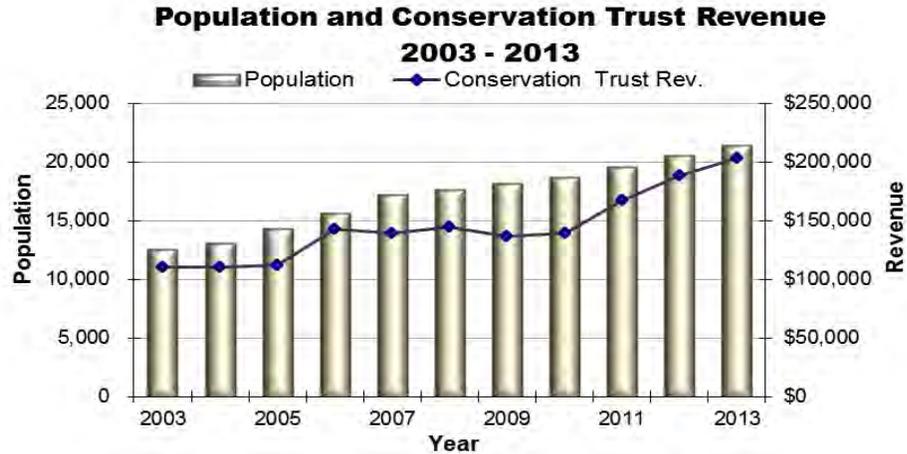
Year	Inflation Adjusted Fee	# of Units	Annual Revenue
2013	\$1,156	421	\$486,694
<b>2014</b>	<b>1,156</b>	<b>367</b>	<b>425,595</b>
2015	1,191	376	447,606
2016	1,226	385	471,799
2017	1,263	394	497,300
2018	1,301	403	524,179

**Neighborhood Park Fee**

Year	Inflation Adjusted Fee	# of Units	Annual Revenue
2013	\$2,607	421	\$1,097,484
<b>2014</b>	<b>2,607</b>	<b>367</b>	<b>1,039,213</b>
2015	2,685	376	1,009,341
2016	2,766	385	1,063,896
2017	2,849	394	1,121,400
2018	2,934	403	1,182,013

**CONSERVATION TRUST FUND**

This fund’s source of revenue consists of revenue collected by the State of Colorado on proceeds from sales of lottery tickets. Each participating municipality receives a per capita portion of the proceeds. The amount per capita varies each year with the amount of lottery ticket sales, but has averaged \$9.09 over the past three years as shown in the charts below.



	Population	Conservation Trust Revenue	Per Capita	% Change Per Year
2007	17,112	\$139,289	8.14	-10.97%
2008	17,623	144,087	8.18	0.45%
2009	18,133	136,046	7.50	-8.24%
2010	18,644	138,942	7.45	-0.67%
2011	19,519	167,332	8.57	15.03%
2012	20,455	188,169	9.20	7.31%
2013	21,330	202,735	9.50	3.32%
<b>3-Year Average</b>			<b>\$9.09</b>	<b>8.55%</b>

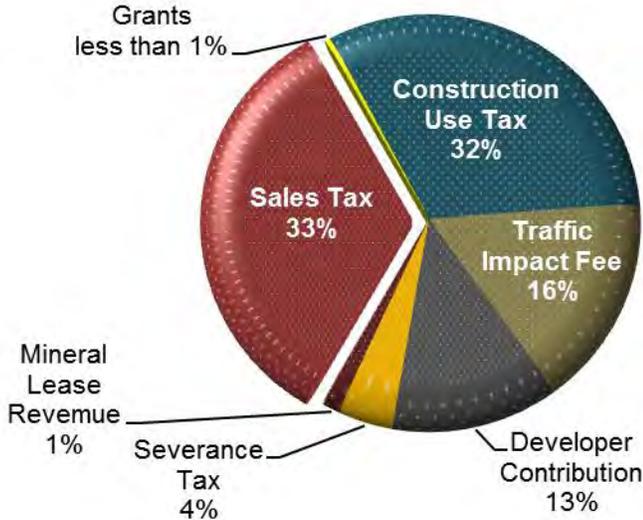
As with many of the Town’s other sources of revenue, conservation trust funds will largely be determined by population. For 2014 the population is expected to increase to 22,178 so the three-year average was not applied. Instead a per capita of \$10.19 was used rendering a projection of \$226,020.

Year	Population	Per Capita	Conservation Trust Revenue
2013	21,330	\$ 9.50	\$ 202,735
<b>2014</b>	<b>22,178</b>	<b>10.19</b>	<b>226,020</b>
2015	23,059	11.06	255,072
2016	23,976	12.01	287,896
2017	24,929	13.04	324,945
2018	25,919	14.15	366,761

**CAPITAL IMPROVEMENT FUND**

Three sources of revenue account for 81% of the capital improvement fund revenue described as follows.

**Capital Improvement Fund Revenue 2012**



- **Sales Tax** – 40% of the Town’s original 3% tax rate is dedicated to the Capital Improvement Fund. Sales tax accounts for about a third of the revenue for the Capital Improvement Fund. Total sales tax projections were covered in the General Fund with the distribution appearing in Table 3. The Capital Improvement Fund information appears here.

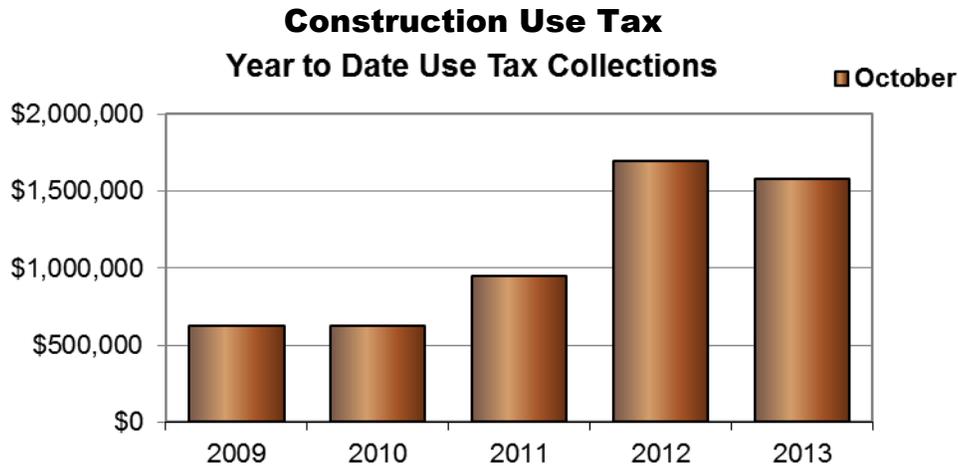
Year	Capital Improvement Sales Tax
2013	\$ 2,456,259
<b>2014</b>	<b>2,229,205</b>
2015	2,562,012
2016	2,732,691
2017	2,916,769
2018	3,115,417

- **Construction Use Tax** – As the name implies, this revenue is directly affected by the number of new construction permits issued by the Town. This tax applies to all new construction regardless of type. Since inception by voter approval in November 1997, this has been one of the larger streams of revenue for the Town. Initially approved at 3%, it has since been increased by another ballot question to 3.2%. The original 3% goes entirely to the Capital Improvement Fund while the additional 0.2% is used to fund the recreation center.

**Construction Use Tax  
Year to Date Comparison**

DATE	2009	2010	2011	2012	2013
January	\$ 12,368	\$ 133,843	\$ 141,633	\$ 80,781	\$ 166,747
February	73,474	190,396	194,303	215,194	257,956
March	179,903	256,826	314,635	370,257	556,248
April	224,857	280,795	380,155	597,702	745,317
May	253,677	335,107	462,085	753,115	941,224
June	271,199	358,934	533,563	957,805	1,010,605
July	340,747	425,351	646,484	1,126,591	1,181,990
August	430,682	513,717	771,352	1,312,320	1,297,513
September	556,503	527,964	874,724	1,460,256	1,400,567
October	627,131	628,691	946,908	1,694,627	1,579,998
November	730,591	700,899	1,005,570	1,829,810	
December	863,381	741,270	1,050,486	1,976,953	

This revenue stream was lowest in 2010 due to the slowing of the economy. Now it is recovering and exceeds the total 2011 use tax revenue.



There is much speculation over the course of housing starts in the years to come, primarily indicating an increase. 2013 permit numbers were tracking higher than 2012 through July and have only slowed moderately through October of 2013. Board members decided to estimate the 2014 single family home numbers at 367 permits.

While the number of housing permits has increased, the value of the associated housing has not yet recovered to earlier years and is at an average of \$259,563. This value was considered, in conjunction with number of permits, to estimate 2014 Construction Use Tax dollars. The 2014 estimate was again based on a three-year average of 2011, 2012 and projected 2013 as a cautionary measure.

**Summary of Construction Use Tax**

Year	Number of Permits*	Total Cost of Improvements	Total Use Tax to CIF
2013	426	\$ 134,829,432	\$ 1,946,269
<b>2014</b>	<b>373</b>	<b>141,202,360</b>	<b>1,638,988</b>
2015	382	152,287,034	2,213,020
2016	391	170,670,480	2,700,702
2017	400	200,372,796	3,515,968
2018	410	247,640,756	4,882,602

\* Total number of permits

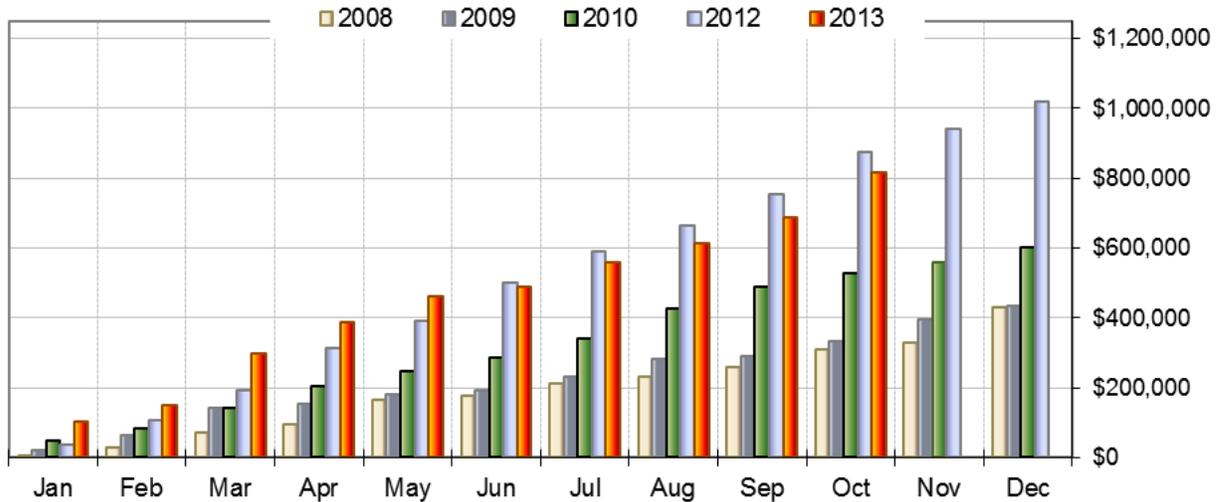
- **Traffic Impact Fees** – Enacted by ordinance in 2002, this source of revenue is also tied directly to new construction. All new permits are required to pay this fee, with the commercial projects paying more than the residential permits. The underlying theory being that commercial projects have a greater impact on the roads.

**Traffic Impact Fee Collections  
Year to Date Comparison**

DATE	2009	2010	2011	2012	2013
January	\$ 4,259	\$ 20,676	\$ 49,935	\$ 38,070	\$ 102,937
February	23,061	45,343	32,728	69,795	48,206
March	45,333	75,969	60,734	84,600	145,522
April	22,025	11,050	61,971	120,555	92,306
May	71,124	28,730	42,300	80,370	74,025
June	11,285	11,050	40,285	107,429	25,713
July	34,499	40,438	52,775	88,830	69,795
August	20,465	48,620	85,112	76,143	54,577
September	26,628	8,834	64,300	86,715	75,395
October	51,644	40,803	38,070	123,957	128,812
November	20,313	62,377	31,725	65,565	
December	100,004	38,819	42,966	76,140	

Year 2010 reflected a radical reduction in building permits from prior years, mirroring the downturn in the economy. Year 2013 continues to show recovery.

### Traffic Impact Fee Collections Year-to-Date Collections



#### Historical Data on Traffic Impact Fees

Year	Total Revenue	Number of Permits	Fee / Permit	% Change Per Year
2008	\$ 562,876	147	\$3,829	-18.54%
2009	430,640	104	4,141	8.14%
2010	436,938	137	3,189	-22.98%
2011	602,901	246	2,451	-23.16%
2012	1,018,169	441	2,309	-5.80%
2013	919,622	426	2,158	-6.54%
<b>3 Yr Average</b>	<b>\$ 846,897</b>		<b>\$ 2,306</b>	<b>-11.83%</b>

#### Projections of Traffic Impact Fees

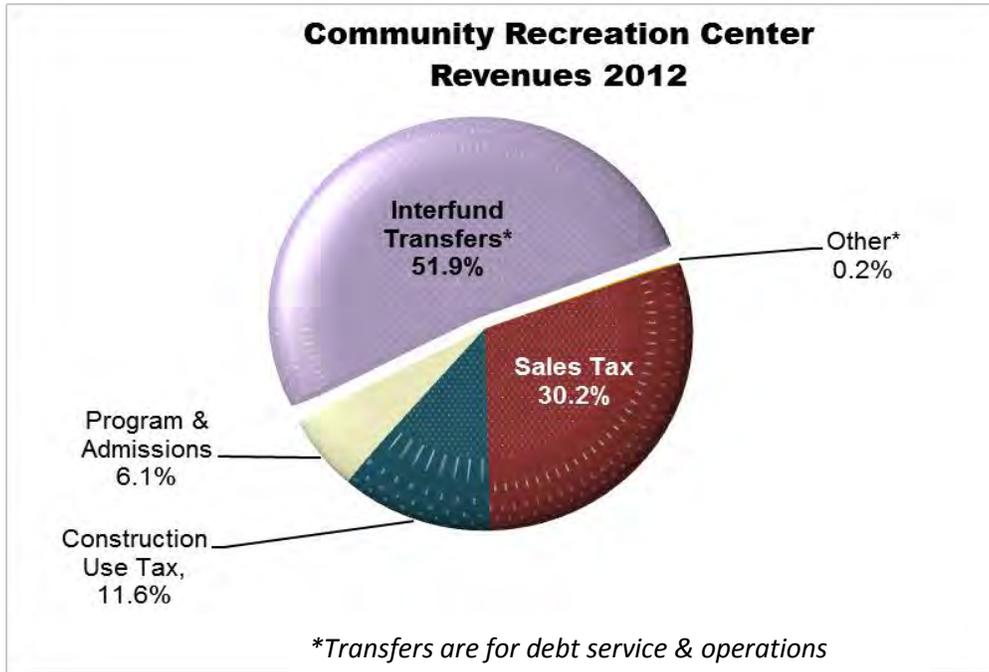
Year	Number of Permits	Fee / Permit	Total Traffic Impact Fees
2013	426	\$ 2,158	\$ 919,622
<b>2014</b>	<b>373</b>	<b>2,270</b>	<b>846,897</b>
2015	382	2,306	880,476
2016	391	2,306	901,264
2017	400	2,306	922,566
2018	410	2,306	944,397

For projections for 2014, the Town used the three year average of 2011, 2012 and projected 2013 of \$846,897 for 2014, but there is an increasing trend so the average permit fee of \$2,306 was used going forward rather than the average percentage change.

- **Developer Contributions** – This item is not a “cash in hand” type of revenue as it is recorded as both a revenue and expenditure at the time of final acceptance of infrastructure from developers. The dollar amounts will vary greatly year to year depending on the size and progress of development. The Finance Department keeps a running total of final acceptances throughout the year. The same total dollar amount is then presented as both a revenue and expenditure in a supplemental budget item for the Town Board to approve at their last meeting of the year or shortly after the first of the next year.

**COMMUNITY RECREATION CENTER FUND**

Two sources of revenue account for nearly 82% of this funds revenue as depicted in the graph below. As mentioned earlier, the voters approved a 0.2% sales and use tax measure in 2002 to be used in funding the bonds to build the recreation center and fund future operations and expansion. Unfortunately the tax has not generated enough revenue to fund the debt service and operations of the facility, causing the fund to rely heavily on transfers from the general and capital improvement funds. For comparison purposes, this chart does not reflect the refunding bond proceeds of \$3,705,000 received for refinancing.



- **Sales Tax** – 100% of the Town’s 0.2% tax rate is dedicated to the Community Recreation Center Fund. In 2012, sales tax represented the second largest source of revenue for the Community Recreation Center Fund. Total sales tax projections were covered in the General Fund with the distribution appearing in Table 3. The Community Recreation Center Fund information appears here.

Year	CRC Sales Tax
2013	\$ 407,351
<b>2014</b>	<b>371,534</b>
2015	427,002
2016	455,448
2017	486,128
2018	519,236

- **Construction Use Tax** – As the name implies, this revenue is directly affected by the number of new construction permits issued by the Town. This tax applies to all new construction regardless of type. Since inception by voter approval in November 1997, this has been on of the larger streams of revenue for the Town. Initially approved at 3%, it has since been increased by another ballot question to 3.2%. The original 3% goes entirely to the Capital Improvement Fund while the additional 0.2% is used to fund the recreation center. Historical data was described in the Capital Improvement Fund so will not be repeated here. Projections related to the CRC Fund appear in this chart.

**Summary of Construction Use Tax**

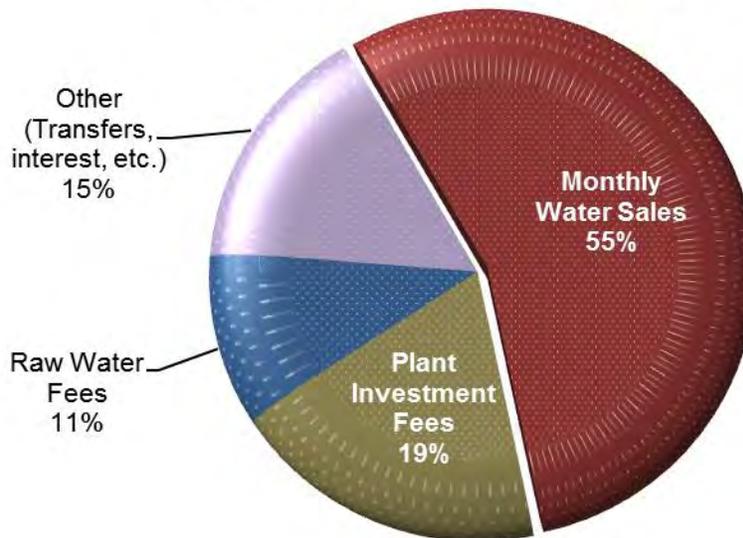
Year	Number of Permits	Total Cost of Improvements	Total Use Tax to CRC
2013	426	\$ 134,829,432	\$ 128,791
<b>2014</b>	<b>373</b>	<b>141,202,360</b>	<b>110,750</b>
2015	382	152,287,034	147,535
2016	391	170,670,480	180,047
2017	400	200,372,796	234,398
2018	410	247,640,756	325,507

- **Program and Admission Charges** – Beginning with the 2007 Budget, most recreation programming revenues and costs were moved to the General Fund, leaving a limited amount of program revenue in the Recreation Center Fund. Admission charges in the form of rental fees comprise most of this revenue source. It is safe to assume these revenues will never cover operating costs.
- **Interfund Transfers** – Transfers from the General Fund for operations and the Capital Improvement Fund for debt service will fill in the rest of the revenue gap in this fund. These transfers may be required for years to come unless one or more major retail sales tax generators locate in Windsor. Transfers of \$200,000 for 2013 and 2014 were withheld due to the refinancing with a lower interest rate in the hopes that revenues could more adequately cover costs.

**WATER FUND**

Three sources make up 90% of the revenue in this proprietary fund as shown below. Like most other revenue sources, steady increases in population and housing have led to increased requests for service from the Town’s system. However, the increase in water services is not equal to the number of building permits, as not every home or commercial building located within the Town limits is served by the Town’s water system. Most notably buildings located in Larimer County are served by Ft. Collins / Loveland Water District.

**Water Fund Revenues 2012**



**Monthly Water Sales** – A steady increase in customers on the Town’s system has increased the total revenue figures over the past years. Usage and customer data appear in the chart below. In May 2003, for the first time in its history, the Town adopted a tiered water rate structure in response to the worsening drought. The number of users and the absolute dollar revenue figure continued to climb with the growth, but the tiered rate structure helped encourage water conservation and keep the average annual charges per customer relatively stable. Another study in 2012 established a third tier to the rate structure beginning January 15, 2013. The tiered rate structure will remain in place going forward with only provider cost increases. For 2014, that increase is 4.5%.

	2007	2008	2009	2010	2011	2012	3-Year Average
Water Sales	\$ 2,877,834	\$ 2,675,219	\$ 2,596,821	\$ 2,913,926	\$ 2,996,195	\$ 3,443,598	
Number of Customers	4536	4740	4858	4944	5108	5379	
Average per Customer	\$ 634.44	\$ 564.39	\$ 534.55	\$ 589.39	\$ 586.57	\$ 640.19	
% Change in # of Customers	2.53%	4.50%	2.49%	1.77%	3.32%	5.31%	3.46%
% Change year over year – gross sales	3.43%	-7.04%	-2.93%	12.21%	2.82%	14.93%	9.99%
% Change per Customer	0.88%	-11.04%	-5.29%	10.26%	-0.48%	9.14%	6.31%

**Summary of Monthly Water Sales**

Year	Number of Customers	Annual Charge/Customer	Total Annual Water Sales
2013	5,565	\$ 613	\$ 3,412,380
<b>2014</b>	<b>5,758</b>	<b>570</b>	<b>3,284,058</b>
2015	5,958	606	3,612,102
2016	6,164	631	3,972,914
2017	6,378	670	4,369,768
2018	6,598	713	4,806,264

- **Plant Investment Fees** – These fees are paid when a building permit is issued, provided that the address of the building is within the Town’s water service area. Much building takes place in Larimer County, which is not in the Town’s water service area. Permits issued for Weld County are all on the Windsor water system. In recent years, development has become more evenly distributed between counties. Data concerning water plant investment fees appears in these charts.

**Water Plant Investment Fee Schedule**

Meter Size	Fee	Equiv. Ratio	Plant Investment Fee
3/4"	\$ 6,725	1	\$ 6,725
1"		1.62	10,895
1 1/2"		3.82	25,690
2"		6.29	42,300
3"		13.86	93,209
4"		23.87	160,526
5"		37.52	252,322

Year	Total Permits	Water Taps	% of Permits	Weighted Average
2007	236	128	54%	\$ 7,567
2008	147	74	50%	6,432
2009	104	72	69%	7,411
2010	137	86	63%	6,721
2011	246	164	67%	8,879
2012	441	271	61%	11,106
<b>3-Year Average</b>			64%	\$ 8,902

The percentage that will be on the Town’s water system should remain near the three-year average of 64%. Again there is increased development in Larimer County, but as mentioned earlier, the development between counties has evened out in recent years. The Town conducts regular rate study to be sure that fees remain in line with system demands. Historically the fees increased 3-5% per year. For projection purposes, the conservative 3-year average was used.

Year	Total Permits	Water Taps	Weighted Average	PIF Revenue
2013	426	271	\$ 8,902	\$ 722,700
<b>2014</b>	<b>373</b>	<b>237</b>	<b>3,807</b>	<b>903,726</b>
2015	382	243	4,415	1,072,690
2016	391	249	5,119	1,273,273
2017	400	255	5,937	1,511,402
2018	410	261	6,884	1,794,114

- **Raw Water Fees** – The official term for these fees is Cash in Lieu of Raw Water dedication. These fees are paid at the time a building permit is issued unless the developer has donated shares of raw water at the time the subdivision was platted. In the mid to late 1990’s more developers chose to have the homebuyers pay the cash in lieu at time of building permit issuance. In the early part of this century, the price of raw water shares rose so dramatically that the Town discovered the buying power from the cash in lieu payments deteriorated weekly. In order to avoid future shortages of raw water, the Town requires developers to dedicate the shares instead of the cash in lieu payments. The result has been a decline in cash in lieu payments for most of the past six years as shown here.

**Cash in Lieu of Raw Water Dedication**

Year	Number of Payments	Total Collection	Average/ Permit
2007	21	178,009	8,477
2008	8	134,103	16,763
2009	6	96,884	16,147
2010	3	13,770	4,590
2011	7	138,151	19,736
2012	11	86,191	7,836
<b>3-Year Average</b>			<b>7</b>
			<b>\$ 10,720</b>

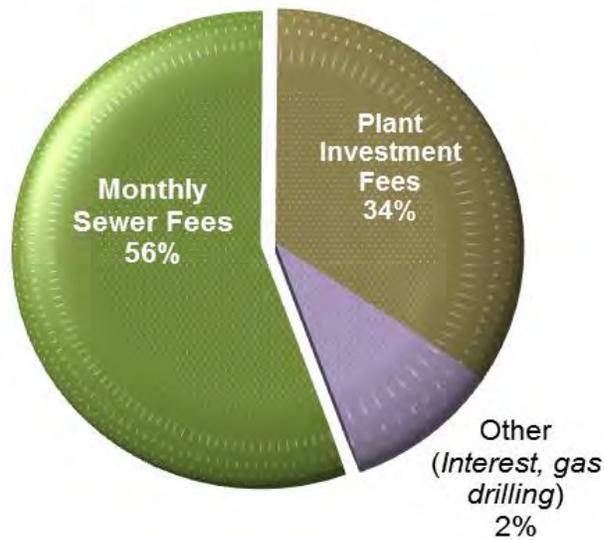
**Projection of Cash in Lieu of Water Fees**

Year	Number of Customers	Average Charge / Customer	Total Annual Water Rights
2013	9	\$ 5,228	\$ 47,048
<b>2014</b>	<b>9</b>	<b>5,225</b>	<b>47,025</b>
2015	9	5,548	48,337
2016	8	5,890	49,685
2017	8	6,254	51,072
2018	8	6,640	52,496

**SEWER FUND**

Two sources make up 90% of the revenue in this proprietary fund as shown below. Like most other revenue sources steady increases in population and housing have led to increased requests for service from the Town’s system. However, the increase in sewer services is not equal to the number of building permits, as not every home or commercial building located within the Town limits is served by the Town’s sewer system. Most notably, buildings located in Larimer County are served by South Ft. Collins Sanitation District. For comparison purposes, this chart does not reflect the one-time proceeds from a loan of \$3,110,543, nor the grant of \$1,421,890 for the Waste Water Treatment Headworks Facility upgrade.

**Sewer Fund Revenues 2012**



- **Monthly Sewer Fees** - A steady increase in customers on the Town’s system has increased the total revenue figures over the past six years. Usage and customer data appear in the chart below. The number of users and the absolute dollar revenue figure continued to climb with the growth, but the average annual charges per customer remained rather stable.

	2007	2008	2009	2010	2011	2012	3-Year Average
Monthly Sewer Fees	\$1,488,595	\$1,579,540	\$1,631,304	\$1,610,672	\$1,638,671	\$1,688,744	
Number of Customers	4868	4937	5006	5090	5251	5523	
Average per Customer	\$305.79	\$319.94	\$325.87	\$316.44	\$312.07	\$305.77	\$311
% Change in # of Customers	2.53%	1.42%	1.40%	1.68%	3.16%	5.18%	3.34%
% Change year over year – gross fees	3.11%	6.11%	3.28%	-1.26%	1.74%	3.06%	1.18%
% Change per customer	0.57%	4.63%	1.85%	-2.89%	-1.38%	-2.02%	-2.10%

By applying the three-year average to the projected number of additional customers per year based on projected plant investment fees yields the following projections.

Year	Total Permits	Sewer Taps	% of Permits	Weighted Average	% Change in Value
2007	236	120	51%	\$ 4,346	6.58%
2008	147	69	47%	4,886	12.43%
2009	104	69	66%	4,849	-0.75%
2010	134	84	63%	4,497	-7.26%
2011	246	161	65%	4,880	8.51%
2012	441	272	62%	6,001	22.97%
<b>3-Year Average</b>			63%	\$ 5,126	8.07%

Year	New Sewer Taps	Total Sewer Taps	Annual Fees	Sewer Fee Revenue
2013	270	5,793	\$ 302	\$ 1,751,964
<b>2014</b>	<b>236</b>	<b>6,029</b>	<b>296</b>	<b>1,693,100</b>
2015	242	6,270	290	1,817,674
2016	247	6,518	284	1,849,720
2017	253	6,771	278	1,881,245
2018	259	7,030	272	1,912,263

- **Plant Investment Fees** – These fees are paid when a building permit is issued, provided that the address of the building is within the Town’s sewer service area. In previous years, more building has taken place in Larimer County, which is not in the Town’s sewer service area. Permits issued for Weld County are all on the Windsor sewer system. In recent years, development has become more evenly distributed between counties. Data concerning sewer plant investment fees appears in the charts below.

**Sewer Plant Investment Fee Schedule**

Tap Size	Fee	Equiv. Ratio	Plant Investment Fee
3/4"	\$ 3,700	1	\$ 3,700
1"		1.62	5,994
1 1/2"		3.82	14,134
2"		6.29	23,273
3"		13.86	51,282
4"		23.87	88,319
5"		37.52	138,824

The percentage that will be on the Town’s sewer system should remain near the three-year average of 63%. Again there is increased development in Larimer County, but as mentioned earlier, the development between counties has evened out in recent years. The Town conducts an annual rate study to be sure that fees remain in line with system demands. Historically the fees increased 3-5% per year. A conservative three-year average was used to project 2014.

Year	Total Permits	Sewer Taps	Weighted Average	PIF Revenue
2013	426	270	\$ 5,126	\$ 617,382
<b>2014</b>	<b>373</b>	<b>236</b>	<b>5,126</b>	<b>764,200</b>
2015	382	242	5,540	1,338,376
2016	391	247	5,987	1,480,582
2017	400	253	6,470	1,637,939
2018	410	259	6,993	1,812,068

**STORM DRAINAGE FUND**

Three sources make up 83% of the revenue in this proprietary fund as shown below. Like most other revenue sources, steady increases in population and housing have led to increased requests for service from the Town’s system. Unlike the water and sewer funds, every building permit and resident of the Town must pay this fee. Plant Investment Fees are collected at issuance of building permit, as well as a small portion that appears on existing monthly utility bills as a Basin Improvement Fee.

**Storm Drainage Fund Revenues 2012**



- **Plant Investment Fees** - These new growth basin impact fees are paid when a building permit is issued, regardless of in which county the address lies. The fee is calculated on the square footage of the lot and the amount of impervious area the lot contains. Commercial and industrial buildings pay more drainage fees, both monthly and at time of permit, than do residential properties with less impervious surfaces. Data concerning storm drainage plant investment fees appears in the charts below.

Year	Total Permits	Total Revenue	Average Fee	% Change in Value
2007	236	\$ 279,795	\$ 1,186	-17.04%
2008	147	279,530	1,902	60.39%
2009	104	234,094	2,251	18.37%
2010	137	145,003	1,058	-52.98%
2011	246	295,432	1,201	13.47%
2012	441	356,288	808	-32.73%
<b>3-Year Average</b>		<b>\$ 265,574</b>	<b>\$ 1,022</b>	<b>-24.08%</b>

As the types of lots sold vary from year to year, but building permits have been increasing again, the chart below uses the average fee of 2011, 2012 and projected 2013 as the estimate from 2015 forward, as the negative change in value percentage would not be realistic.

### Storm Drainage Plant Investment Fee Projections

Year	Total Permits	Average Fee	PIF Revenue
2013	426	\$ 932	\$ 397,207
<b>2014</b>	<b>373</b>	<b>1,022</b>	<b>349,642</b>
2015	382	980	374,326
2016	391	980	383,164
2017	400	980	392,220
2018	410	980	401,501

- **Monthly Storm Drainage Fees** – this monthly fee is for operation and maintenance of the Town’s existing storm drainage system. Like other monthly service fees, continued growth in housing equates to continued growth in monthly basin improvement fees. Only a three-year average was used to project 2014.

	2007	2008	2009	2010	2011	2012	3-Year Average
Monthly Drainage Fees	\$183,555	\$204,266	\$208,313	\$213,110	\$222,169	\$221,808	
Number of Customers	5891	6132	6316	6,447	6,638	6,879	
Average per Customer	\$31.16	\$33.31	\$32.98	\$33.06	\$33.47	\$32.24	\$32.92
% Change in # of Customers	5.84%	4.09%	3.00%	2.07%	2.96%	3.63%	2.89%
% Change year over year - gross fees	13.32%	11.28%	1.98%	2.30%	4.25%	-0.16%	2.13%
% Change per Customer	7.07%	6.91%	-0.99%	0.22%	1.25%	-3.66%	-0.73%

Year	Total Permits	Total Service Accounts	Annual Fees	Drainage Revenue
2013	426	7,078	\$ 34	\$ 243,924
<b>2014</b>	<b>373</b>	<b>7,451</b>	<b>31</b>	<b>229,300</b>
2015	382	7,833	31	239,296
2016	391	8,224	30	249,408
2017	400	8,624	30	259,637
2018	410	9,033	30	269,988

- **Monthly Basin Improvement Fees** – The Town did not start billing a monthly basin user fee to existing customers until January of 2004. Historical data appears below.

	2007	2008	2009	2010	2011	2012	3-Year Average
Monthly Basin Fees	\$202,029	\$210,702	\$217,580	\$218,831	\$238,857	\$248,348	
Number of Customers	5891	6132	6316	6,447	6,638	6,879	
Average per Customer	\$34.29	\$34.36	\$34.45	\$33.94	\$35.98	\$36.10	\$35.34
% Change in # of Customers	5.84%	4.09%	3.00%	2.07%	2.96%	3.63%	2.89%
% Change year over year - gross fees	7.73%	4.29%	3.26%	0.58%	9.15%	3.97%	4.57%
% Change per Customer	1.78%	0.19%	0.26%	-1.47%	6.01%	0.33%	1.62%

Like the Town’s other monthly service fees, continued growth in housing equates to continued growth in monthly basin improvement fees. Only a three-year average was used to project 2014.

Year	Total Permits	Total Service Accounts	Annual Fees	Basin Imp. Revenue
2013	426	7,078	\$ 37.11	\$ 262,645
<b>2014</b>	<b>373</b>	<b>7,451</b>	<b>33.55</b>	<b>249,950</b>
2015	382	7,833	34.09	267,028
2016	391	8,224	34.65	284,908
2017	400	8,624	35.21	303,623
2018	410	9,033	35.78	323,209

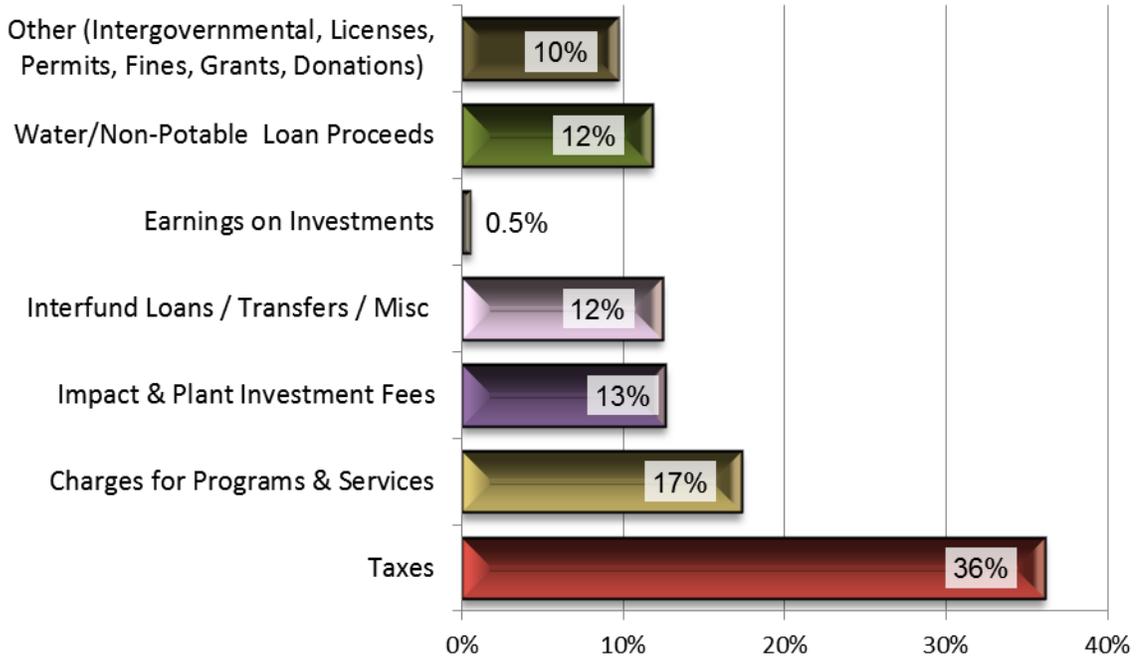
## FINANCIAL PLAN

### REVENUE SUMMARIES

Overall, years of growth and building activities for the Town of Windsor are reflected in nearly all of the Town's revenue sources shown below. Residential building is expected to moderately grow for 2014. Tax revenue is conservatively budgeted due to sales tax uncertainty in the market. In general, revenues are estimated on a conservative three-year average. These estimates, less the loan proceeds and grants are actually 8.1% higher than the 2013 budget to reflect growth, yet are 4.3% below the 2013 projections. Accepted infrastructure from developers is not reflected in the 2013 and 2014 miscellaneous budgets until supplemental budgets are approved. The Town policy or budgetary solvency requires that revenue be estimated conservatively and expenditures budgeted at 100%.

<b>TOWN OF WINDSOR</b>						
<b>ALL FUND REVENUE BREAKDOWN BY SOURCE</b>						
<b>2014 BUDGET</b>						
	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2014</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROJECTED</b>	<b>BUDGET</b>
Taxes	\$ 11,670,055	\$ 12,892,208	\$ 13,613,801	\$ 12,756,256	\$ 14,711,184	\$ 13,837,096
Licenses & Permits	137,555	181,021	291,749	205,349	290,368	254,379
Intergovernmental Rev	1,579,133	1,048,656	1,052,087	1,017,803	1,031,426	1,032,047
Services	977,047	1,010,924	1,072,235	1,026,714	1,082,870	1,076,314
Fines	165,410	122,913	185,040	150,845	186,905	180,000
Gen. Miscellaneous	246,821	129,020	268,539	498,438	479,869	241,869
Collections for Other Gov	60,240	70,900	117,114	82,610	120,673	110,223
Park Improvement Fees	539,274	986,452	1,823,793	1,158,228	1,584,178	1,464,808
Lottery Funds	138,942	167,332	188,169	165,424	202,735	226,020
Traffic Impact Fees	436,938	602,901	1,018,169	679,509	957,436	846,897
Water Sales	2,917,802	3,001,360	3,453,160	3,309,221	3,415,059	3,289,542
Plant Investment Fees	1,094,453	1,960,828	2,841,784	1,981,654	1,999,935	2,267,519
Raw Water Fees	557,912	744,757	881,503	290,907	230,343	232,725
Sanitary Sewer Service	1,610,672	1,638,671	1,688,744	1,643,537	1,751,964	1,693,100
Storm Drainage Service	290,469	301,822	304,356	304,589	330,984	318,712
Interest / Investment Income	157,499	144,965	206,418	148,719	612,864	178,907
Grants	1,801,445	702,392	1,680,161	1,895,040	391,890	1,879,662
Accepted Infrastructure / Misc.	2,718,741	7,420,372	2,301,509	582,947	842,027	650,879
Loan Proceeds	3,000,000	-	7,005,487	-	-	4,500,000
Interfund Transfers & Loans	5,245,535	3,567,577	4,199,519	3,597,241	3,599,599	4,082,804
<b>Total Revenue</b>	<b>\$ 35,345,941</b>	<b>\$ 36,695,070</b>	<b>\$ 44,193,337</b>	<b>\$ 31,495,029</b>	<b>\$ 33,822,308</b>	<b>\$ 38,363,504</b>

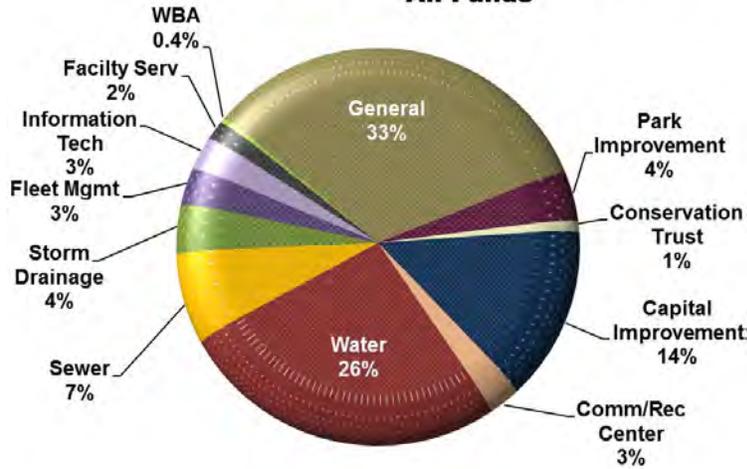
### 2014 TOTAL REVENUES By Source



2014 TOTAL REVENUE COMBINED BY SOURCE		
	2014	% of Total 2014
Taxes	\$ 13,837,096	36%
Charges for Programs & Services	6,619,537	17%
Impact & Plant Investment Fees	4,811,949	12.5%
Interfund Loans / Transfers / Accepted Infrastructure / Misc.	4,733,683	12%
Earnings on Investments	178,907	0.5%
Water/Non-Potable Loan Proceeds	4,500,000	12%
Other (Intergovernmental, Licenses, Permits, Fines, Grants, Donations)	3,682,332	10%
<b>TOTAL REVENUE</b>	<b>\$ 38,363,504</b>	<b>100%</b>

\$4.5 million loan proceeds will be used for the purchase of the Kyger Non-Potable water reservoir.

**2014 REVENUE SUMMARY % OF TOTAL  
All Funds**

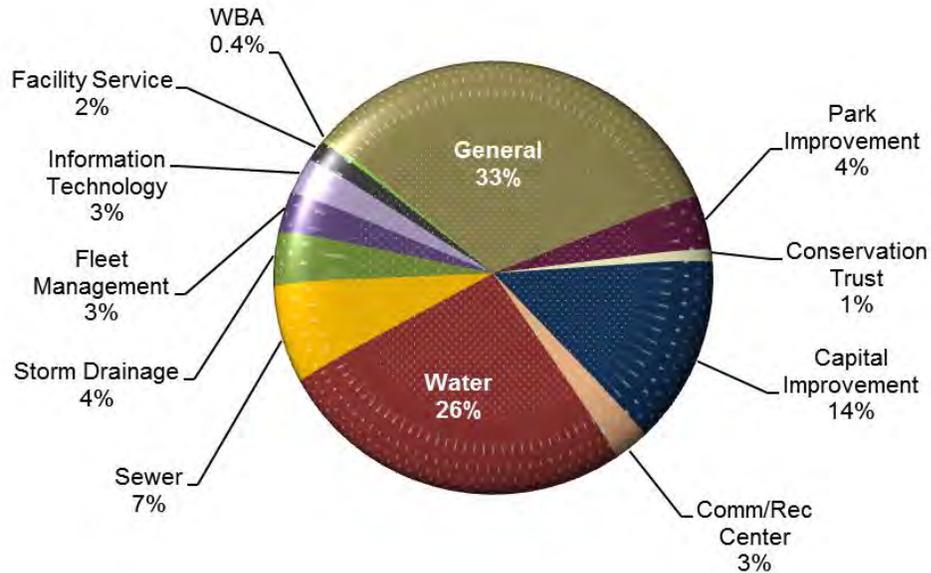


**TOWN OF WINDSOR  
ALL FUND REVENUE SUMMARY by Source  
2014 BUDGET**

Revenue	General Fund	Park Improv. Fund	Conserv Trust Fund	Capital Improv. Fund	Comm/ Rec Center Fund	Water Fund	Sewer Fund	Drain Fund	Fleet Mgmt Fund	Info Tech Fund	Facility Services Fund	WBA Fund	Total
Taxes	9,252,599	95,150	-	4,102,213	482,284	-	-	-	-	-	-	-	13,932,246
Licenses	254,379	-	-	-	-	-	-	-	-	-	-	-	254,379
Intergov. Revenue	936,897	-	-	-	-	-	-	-	-	-	-	-	936,897
Services	1,022,597	-	-	-	53,717	-	-	-	-	-	-	-	1,076,314
Fines	180,000	-	-	-	-	-	-	-	-	-	-	-	180,000
Misc.	136,219	-	-	-	-	-	90,876	-	105,650	-	-	-	332,745
Collections for Other Govern	110,223	-	-	-	-	-	-	-	-	-	-	-	110,223
Park Improv. Fees	-	1,464,808	-	-	-	-	-	-	-	-	-	-	1,464,808
Lottery Funds	-	-	226,020	-	-	-	-	-	-	-	-	-	226,020
Traffic Impact Fees	-	-	-	846,897	-	-	-	-	-	-	-	-	846,897
Water Sales	-	-	-	-	-	3,545,573	-	-	-	-	-	-	3,545,573
Plant Invest. Fees	-	-	-	-	-	903,726	764,200	599,593	-	-	-	-	2,267,519
Raw Water Fees	-	-	-	-	-	232,725	-	-	-	-	-	-	232,725
Sanitary Sewer Service	-	-	-	-	-	-	1,693,100	-	-	-	-	-	1,693,100
Drainage Service	-	-	-	-	-	-	-	318,712	-	-	-	-	318,712
Interest/ Investment Income	-	411	118	3,868	53	169,320	4,473	664	-	-	-	-	178,907
Grants	-	-	120,346	435,000	-	450,000	247,600	626,716	-	-	-	-	1,879,662
Loan Proceeds	-	-	-	-	-	4,500,000	-	-	-	-	-	-	4,500,000
Interfund Transfers/ Loans	694,768	-	-	-	450,000	366,625	-	-	1,058,351	1,059,146	612,806	145,080	4,386,776
<b>TOTAL REVENUE</b>	<b>12,587,683</b>	<b>1,560,368</b>	<b>346,484</b>	<b>5,387,978</b>	<b>986,054</b>	<b>10,167,969</b>	<b>2,800,250</b>	<b>1,545,685</b>	<b>1,164,001</b>	<b>1,059,146</b>	<b>612,806</b>	<b>145,080</b>	<b>38,363,504</b>

A comparison of total budgeted revenues by fund and the year over year percentage change appears in the following chart, again reflecting a conservative revenue approach.

**2014 REVENUE SUMMARY  
% OF TOTAL**



TOWN OF WINDSOR - 2014 BUDGET			
Revenue Summary with percentage change	Adopted	Proposed	% of Total
	2013	2014	2014
General Fund	\$ 12,299,468	\$ 12,587,683	33%
Park Improvement Fund	1,230,308	1,560,368	4%
Conservation Trust Fund	165,576	346,484	1%
Capital Improvement Fund	4,426,259	5,387,978	14%
Community / Rec. Center Fund	924,593	986,054	3%
Water Fund	5,938,689	10,167,969	26%
Sewer Fund	2,617,881	2,800,250	7%
Storm Drainage Fund	1,403,205	1,545,685	4%
Fleet Management Fund	1,079,896	1,164,001	3%
Information Technology Fund	718,582	1,059,146	3%
Facility Services Fund	545,571	612,806	2%
Windsor Building Authority Fund	145,000	145,080	0.4%
	<b>\$ 31,495,029</b>		<b>100%</b>
<b>Percentage Change</b>		<b>21.8%</b>	

*Increase is due to: more street projects-Capital Fund; Kyger Non-Potable Reservoir purchase-Water Fund; and management software packages for planning development and finance-Information Technology Fund. Most are one time purchases utilizing oil and gas revenue for streets, a loan for the Kyger Reservoir, or reserve surplus.*

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## FINANCIAL PLAN

### AVAILABLE RESOURCES AND EXPENDITURES

#### AVAILABLE RESOURCES

Again remembering the Overview of the Fund Structure, the beginning fund balance along with the revenues provides the Town of Windsor with the total resources available for payments of the Town's expenditures.

#### EXPENDITURES

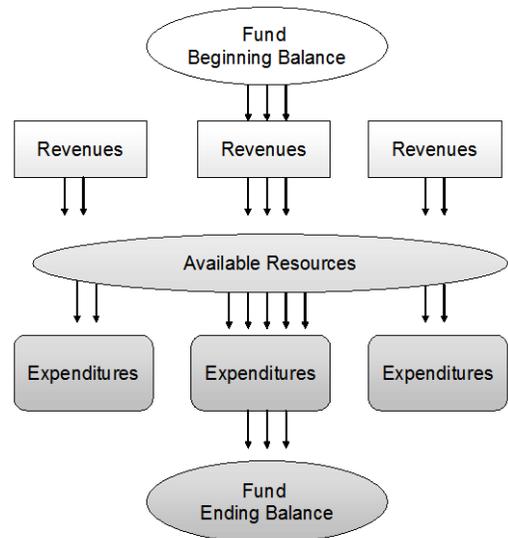
At Windsor's current rate of growth, there are many demands placed on the Town's funds including police services, streets and public works, parks, recreation and culture, planning, engineering and general administration. This is a challenging time for the Town and we need to address the needs of the community while maintaining a balance in our resource allocation. It has been the policy of management to utilize improvements in equipment and technology before increasing full-time staff, so as to avoid possible staff reduction during the inevitable economic downturns.

The Town's Debt Policy reflects the same caution concerning economic downturns and can be found in the POLICIES section.

Several assumptions were made in developing expenditure projections. The assumptions include, but are not limited to:

- Personnel services are estimated at a 7.8% increase from the 2013 budget, reflecting five new positions and approximately a 14% increase in medical and dental benefits for half a year due to a contract renewal in July. A 4% merit pool was also approved.
- Other expenditure categories increased 25.4% from the 2013 budget. Of this, operations and maintenance account for a 10.3% increase, primarily due to \$1.4 million in street maintenance projects and increased cost of water. Also, debt service and transfers decreased 1.5% from 2013 as there was a one-time transfer for the Windsor Housing Authority grant of \$308,000 in 2013.
- In 2014, there is an increase in capital outlay of 52.2% primarily for \$5.7 million for a non-potable water augmentation reservoir. Other larger capital projects are for storm drainage channel construction, and a potable water storage tank, among other smaller capital projects.
- Available funds have a direct relationship to the expenditures. Revenues for 2014 increased 21.8% but would have shown an increase of only 7.5% without the budgeted proceeds from the \$4,500,000 Kyger Reservoir loan.
- Infrastructure accepted from developers is reflected at costs detailed in the original development agreement. These do not reflect cash expended by the Town, but are shown as supplemental budget items to comply with accounting and budget law.
- Supplemental Operating Budget requests are generally discouraged, though a small provision has been made in these projections.

Town of Windsor  
Overview of Fund Structure



**DEBT SERVICE AND LONG TERM OBLIGATIONS**

Historically, the Town of Windsor followed a pay as you go strategy when funding major projects, thus limiting its debt service and exposure. Over the years, the Town experienced demands and opportunities to do large projects where the Town did not have sufficient cash available.

In August 2002, the Town of Windsor issued bonds to finance the construction of a **Community and Recreation Center (CRC)**. Payments are made from the Community Recreation Center Fund. This loan matured in 2022. The Town refinanced this loan in 2012 to reduce the interest payments, making payments more manageable. The savings due to refinancing was \$298,000. The loan now matures in 2023.

In 2010, the Town of Windsor acquired the **Kern Reservoir** along with the debt to the **Colorado Water Conservations Board (CWCB Loan)**. The Town previously paid these assessments to the Kern Reservoir Co., now they pay them directly to the CWCB. Annual assessments are \$303,972 and funded half from the Water Fund and half from the Storm Drainage Fund. Payments began in 2004 with the last payment in 2033.

The **Windsor Building Authority (WBA)** was created February 21, 2009 for the purpose of assisting with projects that are beneficial to the Town such as borrowing or lending funds to assist in the building of Town facilities. The WBA secured a \$3,000,000 loan with the **United States Department of Agriculture (USDA)** for the construction of a police facility. This will be repaid over a 40 year term accruing interest at a rate of 3.75%.

In 2011, the Town agreed to pay for the **I-25/SH392 Interchange improvements**. Windsor's share was for \$2,500,000 half funded from the General Fund and half borrowed from the **Water Fund**, with payments for 20 years at an interest rate of 0.467%.

In late 2011, the Town entered into a loan agreement with **Colorado Water Resources and Power Development Authority (CWRPD)** for \$3,110,543.20 for the financing of the **wastewater treatment plant** upgrades. These upgrades include replacing two lift stations with one new lift station, a new headworks facility, and a new interceptor to convey flows to the wastewater treatment plant from the existing lift stations. The loan is financed by the Water Pollution Control Revolving Fund 2011 Series A Revenue Bonds. This project was also awarded an Economic Development Act (EDA) grant of \$1,673,890.

Loan details are currently being determined for a loan of \$4,500,000 from the **Colorado Water Conservations Board (CWCB Loan)** for the purchase of the **Kyger Pit** as a water storage vessel to be used for augmentation. The construction cost of this project and the water associated is estimated at \$6.3 million. A repayment schedule has not yet been assigned to the project.

These existing loans have large principal balances remaining, requiring a large amount of cash to retire the debt. If additional revenue becomes available, the Town should explore the possibility of retiring these existing debts.

Detailed repayment schedules appear on the following pages.

**Community Recreation Center**

This is the new financing schedule for the Community Recreation Center revenue refunding bonds. The Community and Recreation Center Fund will not require a subsidy from the General Fund for operations in 2014. In accordance with the Town of Windsor Debt Policy as well as the bond documents, the 0.2% tax will first be used for debt service, with additional money from the original 3% use tax making up the difference. It is anticipated that the previous annual subsidy shall be eliminated as more commercial development comes to Windsor.

<b>COMMUNITY AND RECREATION CENTER FUND</b>				
<b>TOWN OF WINDSOR SALES AND USE TAX REVENUE REFUNDING BONDS TOWN OF WINDSOR SERIES 2012</b>				
<b>PAYMENT DATE</b>	<b>PRINCIPAL EXPENSE</b>	<b>INTEREST EXPENSE</b>	<b>TOTAL</b>	<b>PRINCIPAL BALANCE</b>
				\$ 3,705,000
2012	\$ 290,000	\$ 83,636	\$ 373,636	3,415,000
2013	280,000	92,275	372,275	3,135,000
<b>2014</b>	<b>280,000</b>	<b>86,675</b>	<b>366,675</b>	<b>2,855,000</b>
2015	300,000	81,075	381,075	2,555,000
2016	300,000	72,075	372,075	2,255,000
2017	310,000	65,325	375,325	1,945,000
2018	325,000	58,350	383,350	1,620,000
2019	340,000	48,600	388,600	1,280,000
2020	350,000	38,400	388,400	930,000
2021	360,000	27,900	387,900	570,000
2022	370,000	17,100	387,100	200,000
2023	200,000	6,000	206,000	\$ 0
	\$ 3,705,000	\$ 677,411	\$ 4,382,411	

**Kern Reservoir / Windsor Lake**

STORM DRAINAGE FUND				
COLORADO WATER CONSERVATION LOAN REPAYMENT FOR KERN RESERVOIR / WINDSOR LAKE 30-Year repayment at 5.10% Interest				
PAYMENT DATE	PRINCIPAL EXPENSE	INTEREST EXPENSE	TOTAL	PRINCIPAL BALANCE
			\$	4,620,000.00
2004	\$ 68,352.17	\$ 235,620.00	\$ 303,972.17	4,551,647.83
2005	71,838.13	232,134.04	303,972.17	4,479,809.70
2006	75,501.88	228,470.29	303,972.17	4,404,307.82
2007	79,352.47	224,619.70	303,972.17	4,324,955.35
2008	83,399.45	220,572.72	303,972.17	4,241,555.91
2009	87,652.82	216,319.35	303,972.17	4,153,903.09
2010	92,123.11	211,849.06	303,972.17	4,061,779.97
2011	96,821.39	207,150.78	303,972.17	3,964,958.58
2012	101,759.28	202,212.89	303,972.17	3,863,199.30
2013	106,949.01	197,023.16	303,972.17	3,756,250.30
<b>2014</b>	<b>112,403.40</b>	<b>191,568.77</b>	<b>303,972.17</b>	<b>3,643,846.89</b>
2015	118,135.98	185,836.19	303,972.17	3,525,710.91
2016	124,160.91	179,811.26	303,972.17	3,401,550.00
2017	130,493.12	173,479.05	303,972.17	3,271,056.88
2018	137,148.27	166,823.90	303,972.17	3,133,908.61
2019	144,142.83	159,829.34	303,972.17	2,989,765.78
2020	151,494.12	152,478.05	303,972.17	2,838,271.66
2021	159,220.32	144,751.85	303,972.17	2,679,051.35
2022	167,340.55	136,631.62	303,972.17	2,511,710.80
2023	175,874.92	128,097.25	303,972.17	2,335,835.88
2024	184,844.54	119,127.63	303,972.17	2,150,991.34
2025	194,271.61	109,700.56	303,972.17	1,956,719.73
2026	204,179.46	99,792.71	303,972.17	1,752,540.26
2027	214,592.62	89,379.55	303,972.17	1,537,947.64
2028	225,536.84	78,435.33	303,972.17	1,312,410.80
2029	237,039.22	66,932.95	303,972.17	1,075,371.59
2030	249,128.22	54,843.95	303,972.17	826,243.37
2031	261,833.76	42,138.41	303,972.17	564,409.61
2032	275,187.28	28,784.89	303,972.17	289,222.33
2033	289,222.33	14,750.30	303,972.63	\$ 0.00
	\$ 4,620,000.00	\$ 4,499,165.56	\$ 9,119,165.56	

**Police Facility**

WINDSOR BUILDING AUTHORITY				
USDA COMMUNITY FACILITIES LOAN for the TOWN OF WINDSOR POLICE FACILITY 40-Year repayment at 3.750% Interest monthly payments beginning 1-2-2011				
PAYMENT DATE	PRINCIPAL EXPENSE	INTEREST EXPENSE	TOTAL	PRINCIPAL BALANCE
				\$ 3,000,000.00
2011 (12 monthly payments)	\$ 33,145.85	\$ 111,934.15	\$ 145,080.00	2,966,854.15
2012 (12 monthly payments)	34,410.40	110,669.60	145,080.00	2,932,443.75
2013 (12 monthly payments)	35,723.20	109,356.80	145,080.00	2,896,720.55
<b>2014 (12 monthly payments)</b>	<b>37,086.09</b>	<b>107,993.91</b>	<b>145,080.00</b>	<b>2,859,634.46</b>
2015 (12 monthly payments)	38,500.98	106,579.02	145,080.00	2,821,133.48
2016 (12 monthly payments)	39,969.84	105,110.16	145,080.00	2,781,163.64
2017 (12 monthly payments)	41,494.72	103,585.28	145,080.00	2,739,668.92
2018 (12 monthly payments)	43,077.79	102,002.21	145,080.00	2,696,591.13
2019 (12 monthly payments)	44,721.29	100,358.71	145,080.00	2,651,869.84
2020 (12 monthly payments)	46,427.46	98,652.54	145,080.00	2,605,442.38
2021 (12 monthly payments)	48,198.74	96,881.26	145,080.00	2,557,243.64
2022 (12 monthly payments)	50,037.59	95,042.41	145,080.00	2,507,206.05
2023 (12 monthly payments)	51,946.58	93,133.42	145,080.00	2,455,259.47
2024 (12 monthly payments)	53,928.40	91,151.60	145,080.00	2,401,331.07
2025 (12 monthly payments)	55,985.83	89,094.17	145,080.00	2,345,345.24
2026 (12 monthly payments)	58,121.78	86,958.22	145,080.00	2,287,223.46
2027 (12 monthly payments)	60,339.20	84,740.80	145,080.00	2,226,884.26
2028 (12 monthly payments)	62,641.21	82,438.79	145,080.00	2,164,243.05
2029 (12 monthly payments)	65,031.04	80,048.96	145,080.00	2,099,212.01
2030 (12 monthly payments)	67,512.05	77,567.95	145,080.00	2,031,699.96
2031 (12 monthly payments)	70,087.73	74,992.27	145,080.00	1,961,612.23
2032 (12 monthly payments)	72,761.68	72,318.32	145,080.00	1,888,850.55
2033 (12 monthly payments)	75,537.64	69,542.36	145,080.00	1,813,312.91
2034 (12 monthly payments)	78,419.48	66,660.52	145,080.00	1,734,893.43
2035 (12 monthly payments)	81,411.30	63,668.70	145,080.00	1,653,482.13
2036 (12 monthly payments)	84,517.24	60,562.76	145,080.00	1,568,964.89
2037 (12 monthly payments)	87,741.66	57,338.34	145,080.00	1,481,223.23
2038 (12 monthly payments)	91,089.14	53,990.86	145,080.00	1,390,134.09
2039 (12 monthly payments)	94,564.32	50,515.68	145,080.00	1,295,569.77
2040 (12 monthly payments)	98,172.05	46,907.95	145,080.00	1,197,397.72
2041 (12 monthly payments)	101,917.45	43,162.55	145,080.00	1,095,480.27
2042 (12 monthly payments)	105,805.74	39,274.26	145,080.00	989,674.53
2043 (12 monthly payments)	109,842.36	35,237.64	145,080.00	879,832.17
2044 (12 monthly payments)	114,032.97	31,047.03	145,080.00	765,799.20
2045 (12 monthly payments)	118,383.51	26,696.49	145,080.00	647,415.69
2046 (12 monthly payments)	122,899.98	22,180.02	145,080.00	524,515.71
2047 (12 monthly payments)	127,588.78	17,491.22	145,080.00	396,926.93
2048 (12 monthly payments)	132,456.45	12,623.55	145,080.00	264,470.48
2049 (12 monthly payments)	137,509.86	7,570.14	145,080.00	126,960.62
2050 (12 monthly payments)	126,960.62	2,335.52	129,296.14	\$ 0.00
	\$ 3,000,000.00	\$ 2,787,416.14	\$ 5,787,416.14	

**Wastewater Treatment Plant Upgrades**

<b>SEWER FUND</b>					
<b>WASTE WATER TREATMENT FACILITY UPGRADE</b>					
<b>COLORADO WATER RESOURCES AND POWER DEVELOPMENT AUTHORITY (CWRPDA)</b>					
<b>CLEAN WATER REVENUE BONDS 2011 SERIES A</b>					
<b>LOAN Repayment at 1.94%</b>					
<b>PAYMENT DATE</b>	<b>PRINCIPAL EXPENSE</b>	<b>INTEREST EXPENSE</b>	<b>ADMIN FEE</b>	<b>TOTAL</b>	<b>PRINCIPAL BALANCE</b>
					\$ 3,110,543.20
2/1/2012	\$ 89,212.52	\$ 15,048.95	\$ 10,109.27	\$ 114,370.74	3,021,330.68
8/1/2012	89,212.52	17,625.36	10,109.27	116,947.15	2,932,118.16
2/1/2013	89,212.52	16,273.18	11,073.53	116,559.23	2,842,905.64
8/1/2013	89,212.52	16,283.12	11,073.53	116,569.17	2,753,693.12
<b>2/1/2014</b>	<b>89,212.52</b>	<b>14,925.25</b>	<b>11,073.53</b>	<b>115,211.30</b>	<b>2,664,480.60</b>
<b>8/1/2014</b>	<b>89,212.52</b>	<b>14,925.25</b>	<b>11,073.53</b>	<b>115,211.30</b>	<b>2,575,268.08</b>
2/1/2015	92,186.27	12,938.18	11,073.53	116,197.98	2,483,081.81
8/1/2015	92,186.27	12,938.18	11,073.53	116,197.98	2,390,895.54
2/1/2016	95,160.02	11,061.11	11,073.53	117,294.66	2,295,735.52
8/1/2016	95,160.02	11,061.11	11,073.53	117,294.66	2,200,575.50
2/1/2017	95,160.02	9,358.47	11,073.53	115,592.02	2,105,415.48
8/1/2017	95,160.02	9,358.47	11,073.53	115,592.02	2,010,255.46
2/1/2018	95,160.02	7,883.23	11,073.53	114,116.78	1,915,095.44
8/1/2018	95,160.02	7,883.23	11,073.53	114,116.78	1,819,935.42
2/1/2019	98,133.77	7,227.81	11,073.53	116,435.11	1,721,801.65
8/1/2019	98,133.77	7,227.81	11,073.53	116,435.11	1,623,667.88
2/1/2020	98,133.77	6,144.22	11,073.53	115,351.52	1,525,534.11
8/1/2020	98,133.77	6,144.22	11,073.53	115,351.52	1,427,400.34
2/1/2021	98,133.77	5,216.96	11,073.53	114,424.26	1,329,266.57
8/1/2021	98,133.77	5,216.96	11,073.53	114,424.26	1,231,132.80
2/1/2022	98,133.77	4,414.78	11,073.53	113,622.08	1,132,999.03
8/1/2022	98,133.77	4,414.78	11,073.53	113,622.08	1,034,865.26
2/1/2023	101,107.52	3,667.31	11,073.53	115,848.36	933,757.74
8/1/2023	101,107.53	3,667.31	11,073.53	115,848.37	832,650.21
2/1/2024	101,107.52	2,993.84	11,073.53	115,174.89	731,542.69
8/1/2024	101,107.53	2,993.84	11,073.53	115,174.90	630,435.16
2/1/2025	101,107.52	2,408.95	8,984.38	112,500.85	529,327.64
8/1/2025	101,107.53	2,408.95	8,984.38	112,500.86	428,220.11
2/1/2026	104,081.27	1,904.61	6,434.38	112,420.26	324,138.84
8/1/2026	104,081.28	1,904.61	6,434.38	112,420.27	220,057.56
2/1/2027	110,028.78	1,342.38	2,768.38	114,139.54	110,028.78
8/1/2027	110,028.78	1,342.38	2,768.38	114,139.54	\$ 0.00
	<b>\$ 3,110,543.20</b>	<b>\$ 248,204.81</b>	<b>\$ 322,357.54</b>	<b>\$ 3,681,105.55</b>	

**I-25/SH392 Interchange Improvements**

<b>CAPITAL IMPROVEMENT FUND</b>							
<b>I-25/SH392 INTERCHANGE PROJECT LOAN FROM WATER FUND 20-Year repayment at 0.467% Interest</b>							
<b>PAYMENT DATE</b>	<b>PRINCIPAL EXPENSE</b>		<b>INTEREST EXPENSE</b>		<b>TOTAL</b>	<b>PRINCIPAL BALANCE</b>	
					\$	1,250,000.00	
2011	\$	56,815.50	\$	5,837.50	\$	62,653.00	1,193,184.50
2012		57,080.83		5,572.17		62,653.00	1,136,103.67
2013		57,347.40		5,305.60		62,653.00	1,078,756.28
<b>2014</b>		<b>57,615.21</b>		<b>5,037.79</b>		<b>62,653.00</b>	<b>1,021,141.07</b>
2015		57,884.27		4,768.73		62,653.00	963,256.80
2016		58,154.59		4,498.41		62,653.00	905,102.21
2017		58,426.17		4,226.83		62,653.00	846,676.03
2018		58,699.02		3,953.98		62,653.00	787,977.01
2019		58,973.15		3,679.85		62,653.00	729,003.86
2020		59,248.55		3,404.45		62,653.00	669,755.31
2021		59,525.24		3,127.76		62,653.00	610,230.07
2022		59,803.23		2,849.77		62,653.00	550,426.84
2023		60,082.51		2,570.49		62,653.00	490,344.34
2024		60,363.09		2,289.91		62,653.00	429,981.24
2025		60,644.99		2,008.01		62,653.00	369,336.26
2026		60,928.20		1,724.80		62,653.00	308,408.06
2027		61,212.73		1,440.27		62,653.00	247,195.32
2028		61,498.60		1,154.40		62,653.00	185,696.72
2029		61,785.80		867.20		62,653.00	123,910.93
2030		62,074.34		578.66		62,653.00	61,836.59
2031		61,836.59		288.78		62,653.00	\$ 0.00
	\$	1,250,000.00	\$	65,185.37	\$	1,315,713.00	

<b>DEBT SERVICE SUMMARY</b>					
	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
CRC Revenue Refunding Bonds	\$ 366,675	\$ 381,075	\$ 372,075	\$ 375,325	\$ 383,350
Kern Reservoir / Windsor Lake	303,972	303,972	303,972	303,972	303,972
WBA USDA Loan	145,080	145,080	145,080	145,080	145,080
I-25/SH392 Water Fund Loan	62,653	62,653	62,653	62,653	62,653
CWRPDA Revenue Bonds	230,423	232,396	234,589	231,184	228,234
<b>Total Debt Payments</b>	<b>\$ 1,108,803</b>	<b>\$ 1,125,176</b>	<b>\$ 1,118,369</b>	<b>\$ 1,118,214</b>	<b>\$ 1,123,289</b>
<b>Maximum Remaining Total Repayment Cost</b>					
CRC Revenue Refunding Bonds			\$ 3,636,500		
Kern Reservoir / Windsor Lake			6,079,444		
WBA USDA Loan			5,352,176		
I-25/SH392 Water Fund Loan			1,127,754		
CWRPDA Revenue Bonds			3,216,659		
<b>Maximum Total Repayment Cost</b>			<b>\$ 19,412,533</b>		
<b>Maximum Annual Repayment Cost</b>					
CRC Revenue Refunding Bonds		Year 2019	\$ 388,600		
Kern Reservoir / Windsor Lake		Year 2014	303,972		
WBA USDA Loan		Year 2014	145,080		
I-25/SH392 Water Fund Loan		Year 2014	62,653		
CWRPDA Revenue Bonds		Year 2016	234,589		
<b>Maximum Annual Repayment Cost</b>			<b>\$ 1,134,894</b>		

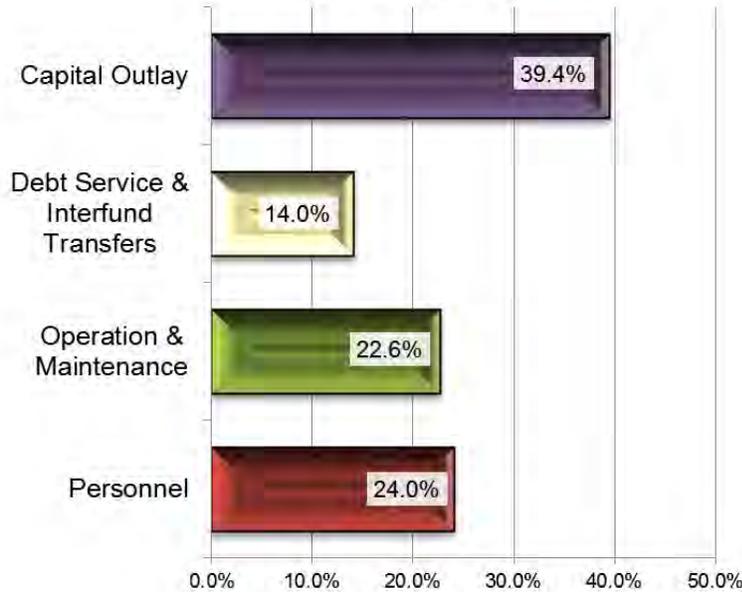
The 2014 Debt Service amount of \$1,108,803 for the CRC Bonds, Kern Loan, WBA Loan, I-25/SH392 loan, and CWRPDA Bonds is in compliance with the Debt Policy stated in the POLICY Section of the budget. The policy states:

- Debt service should be limited to 10-15% of operation expenditures exclusive of capital improvements and debt service expenditures.
- Total general obligation debt will not exceed 10% of the total assessed valuation for tax purposes. The Town has no general obligation debt; however, the formula is applied to our current debt outstanding. (*Total revenue bonded debt outstanding is \$5,430,268 as of 12/31/2014*)

<b>COMPLIANCE WITH TOWN DEBT POLICY</b>				
		<b>10%</b>	<b>15%</b>	<b>Policy Compliance</b>
Town's 2014 Operating Budget	\$ 18,048,072	\$ 1,804,807	\$ 2,707,211	<b>Yes</b>
Current Assessed Valuation	\$ 340,300,350	\$ 34,030,035		<b>Yes</b>

**FINANCIAL PLAN  
EXPENDITURE SUMMARIES**

**2014 TOTAL EXPENDITURES  
By Category**



TOWN OF WINDSOR						
ALL FUND EXPENDITURE BREAKDOWN BY CATEGORY						
2014 BUDGET						
	2010	2011	2012	2013	2013	2014
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
Personnel	\$ 7,648,049	\$ 8,006,645	\$ 8,109,703	\$ 8,613,639	\$ 8,161,982	\$ 9,283,950
Operation & Maintenance	7,784,984	6,989,193	8,737,807	7,947,904	8,026,520	8,764,122
Debt Service & Interfund Transfers	5,112,556	8,722,072	10,832,556	5,513,641	5,263,953	5,433,226
Capital Outlay	11,586,461	9,959,331	12,147,751	10,028,965	7,193,128	15,265,308
<b>Total Expenditures</b>	<b>\$ 32,132,050</b>	<b>\$ 33,677,241</b>	<b>\$ 39,827,817</b>	<b>\$ 32,104,148</b>	<b>\$ 28,645,584</b>	<b>\$ 38,746,606</b>
Personnel	23.8%	23.8%	20.4%	26.8%	28.5%	24.0%
Operation & Maintenance	24.2%	20.8%	21.9%	24.8%	28.0%	22.6%
Debt Service & Interfund Transfers	15.9%	25.9%	27.2%	17.2%	18.4%	14.0%
Capital Outlay	36.1%	29.6%	30.5%	31.2%	25.1%	39.4%
<b>Total Expenditures</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>

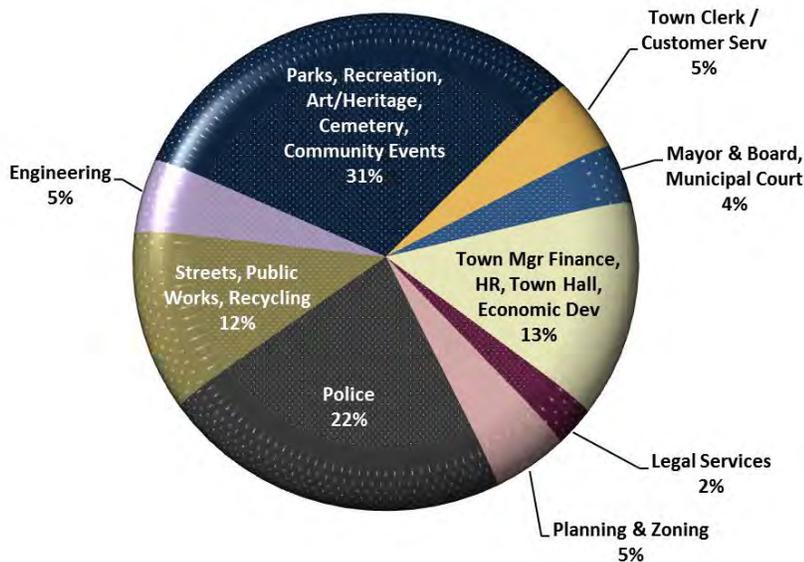
Capital outlay for 2014 increased 52.2% for these large projects: a non-potable water augmentation reservoir, storm drainage channel construction, and a potable water storage tank.

**TOWN OF WINDSOR**  
**GENERAL FUND EXPENDITURE SUMMARY by Division**  
**2014 BUDGET**

EXPENDITURES	2012	2013	2013	2014	% of 2014 Total
	ACTUAL	BUDGET	PROJECTED	BUDGET	
Town Clerk / Customer Service	\$ 531,538	\$ 527,426	\$ 529,049	\$ 612,550	5%
Mayor & Board, Municipal Court	647,956	489,967	420,970	497,723	4%
Town Mgr. Finance, HR, Town Hall, Economic Development	1,536,458	1,620,628	1,560,679	1,788,327	14%
Legal Services	419,134	370,000	394,998	329,869	3%
Planning & Zoning*	497,154	809,677	798,813	610,990	5%
Police	2,543,964	2,685,654	2,631,441	2,853,408	22%
Streets, Public Works, Recycling	1,360,892	1,415,316	1,355,403	1,483,280	12%
Engineering	593,477	600,833	592,574	618,025	5%
Parks, Recreation, Art/Heritage, Cemetery, Community Events	3,604,595	3,819,416	3,610,771	3,921,954	31%
<b>TOTAL EXPENDITURES</b>	<b>\$ 11,735,169</b>	<b>\$ 12,338,917</b>	<b>\$ 11,894,699</b>	<b>\$ 12,716,127</b>	<b>100%</b>

\*Planning and Zoning reflected a Windsor Housing Authority \$308,000 CDBG grant pass through during 2013. Personnel costs increased 7.8% with 5 new hires, 14% increase in medical and dental and 4% merit pool increase. Operations increased 10.3% with increased costs of supplies.

**2014 GENERAL FUND EXPENDITURES**  
**Percentage by Division**



**TOWN OF WINDSOR  
EXPENDITURE SUMMARY by Fund and Division  
2014 BUDGET**

DIVISION / DEPARTMENT	General Fund	Park Improv. Fund	Cons. Trust Fund	Capital Improv. Fund	CRC Fund	Water Fund	Sewer Fund	Storm Drain Fund	Internal Service Funds	TOTAL
Town Clerk/ Customer Service	\$ 612,550	\$ -	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ 136,217	\$ 750,767
Mayor & Board, Municipal Ct	497,723	-	-	62,653	-	-	-	-	100,478	660,854
Town Mgr., Finance, HR, Town Hall, Economic Dev.	1,788,327	-	-	299,000	-	-	-	-	391,287	2,478,614
Legal Services	329,869	-	-	-	-	-	-	-	6,597	336,467
Planning & Zoning	610,990	-	-	-	-	-	-	-	120,475	731,465
Police	2,853,408	-	-	220,180	-	-	-	-	590,835	3,664,422
Streets, Public Works, Recycling	1,483,280	-	-	2,997,025	-	-	-	-	371,698	4,852,003
Engineering	618,025	-	-	-	-	-	-	-	107,051	725,076
Parks, Rec. Art/Heritage, CRC, Com. Events, Cemetery	3,921,954	800,601	479,796	1,758,290	1,158,804	-	-	-	950,207	9,069,652
Water	-	-	-	-	-	10,601,617	-	-	111,161	10,712,778
Sewer	-	-	-	-	-	-	2,104,761	-	161,099	2,265,861
Storm Drainage	-	-	-	-	-	-	-	2,296,507	57,061	2,353,568
Windsor Building Authority	-	-	-	-	-	-	-	-	145,080	145,080
<b>TOTAL EXPENDITURES</b>	<b>\$12,716,127</b>	<b>\$800,601</b>	<b>\$479,796</b>	<b>\$5,339,148</b>	<b>\$1,158,804</b>	<b>\$10,601,617</b>	<b>\$2,104,761</b>	<b>\$2,296,507</b>	<b>\$3,249,245</b>	<b>\$38,746,606</b>

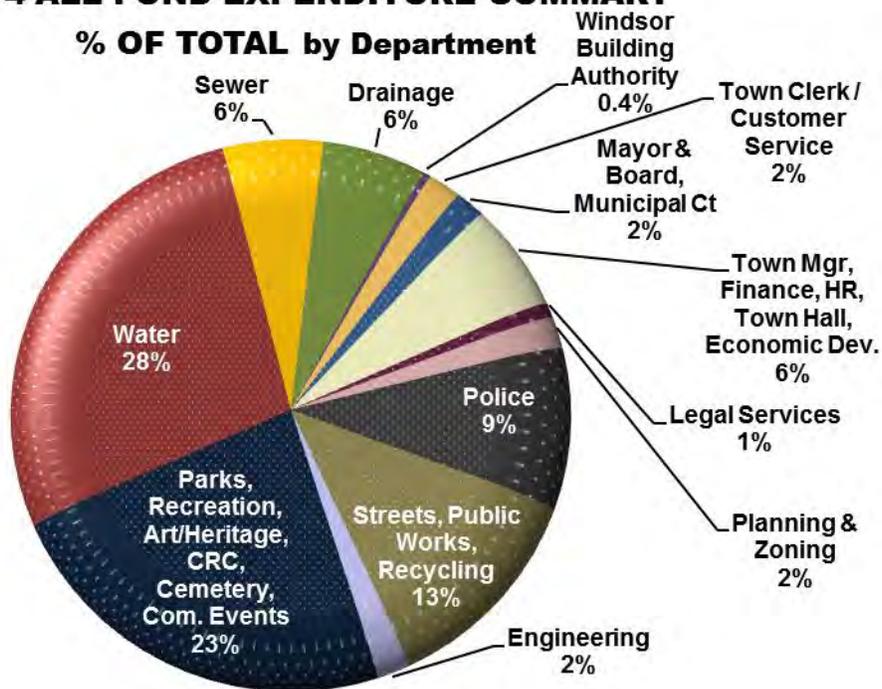
*Internal Service funds support all divisions with fleet, computer and facility maintenance needs. Several General Fund divisions utilize the Capital Improvement Fund for larger capital items such as large street projects.*

TOWN OF WINDSOR ALL FUND EXPENDITURE SUMMARY by Division 2014 BUDGET				
EXPENDITURES	2014 Total	% of Total	2013 Total	% Change 2013 - 2014
Town Clerk / Customer Service	\$ 750,767	2%	\$ 610,612	23.0%
Mayor & Board, Municipal Ct	660,854	2%	590,850	11.8%
Town Manager, Finance, HR, Town Hall, Economic Development	2,478,614	6%	1,904,894	30.1%
Legal Services	336,467	1%	370,000	0.0%
Planning & Zoning	731,465	2%	883,770	-17.2%
Police	3,664,422	9%	3,305,317	10.9%
Streets, Public Works, Recycling	4,852,003	13%	5,639,183	-14.0%
Engineering	725,076	2%	676,325	7.2%
Parks, Recreation, Art/Heritage, CRC, Cemetery, Community Events	9,069,652	23%	8,271,458	9.6%
Water	10,712,778	28%	6,234,756	71.8%
Sewer	2,265,861	6%	2,160,515	4.9%
Drainage	2,353,568	6%	1,311,388	79.5%
Windsor Building Authority	145,080	0.4%	145,080	0.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 38,746,606</b>	<b>100%</b>	<b>\$ 32,104,148</b>	<b>20.69%</b>

The 2014 expenditures are 20.7% more than 2013 due to large capital projects in the Water and Drainage funds to provide potable and non-potable water storage and storm water drainage channel construction. Planning & Zoning 2013 reflects \$308,000 grant project pass through for Windsor Housing Authority.

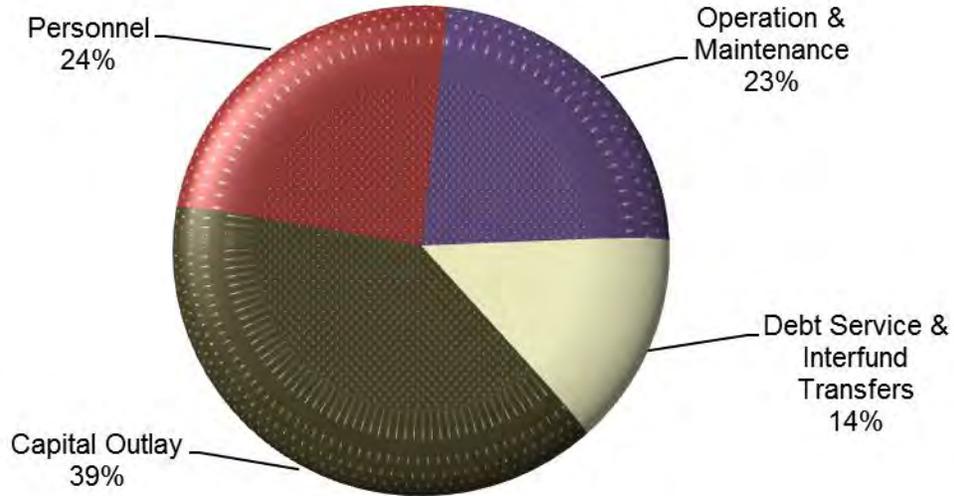
**2014 ALL FUND EXPENDITURE SUMMARY**

**% OF TOTAL by Department**



A comparison of total budgeted expenditures by category and the year-over-year percentage change appears in the following chart.

**2014 EXPENDITURE SUMMARY  
% OF TOTAL**



TOWN OF WINDSOR - 2014 BUDGET			
<b>Expenditure Summary</b> with percentage change	Adopted 2013	Proposed 2014	% of Total 2014
Budget as Adopted:			
Personnel	\$ 8,613,639	\$ 9,283,950	24%
Operation & Maintenance	7,947,904	8,764,122	23%
Debt Service & Interfund Transfers	5,513,641	5,433,226	14%
Capital Outlay	10,028,965	15,265,308	39%
<b>Total Original Budget</b>	<b>\$ 32,104,148</b>	<b>\$ 38,746,606</b>	<b>100%</b>
<b>Percentage Change</b>		<b>20.7%</b>	

The primary reasons for capital increases are: street maintenance projects-Capital Fund; potable and non-potable water projects-Water Fund; management software packages for planning development and finance-Information Technology Fund; and storm drainage channels in the Storm Drainage Fund. Most are one-time purchases utilizing oil and gas revenue, reserve surplus and a loan for the Kyger Reservoir.

Personnel costs rose 7.8% resulting from new positions, increases in medical and dental costs and a 4% merit pool increase.

Debt Service dropped 1.5%. Operations and Maintenance rose 10.3% and Capital Outlay rose 52.2% for reasons stated above.

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## **FINANCIAL PLAN**

### **CAPITAL IMPROVEMENT PLAN (CIP)**

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The continuing growth of the Town of Windsor has increased the demand for high quality government services. Town of Windsor officials are careful not to add full-time employees too quickly with the intent of avoiding layoffs in inevitable economic downturns. Management focuses instead on advances in technology and improvements in equipment to improve efficiency in service delivery, thereby reducing the pace at which full-time employees are added.

The continued growth has also provided the financial means to improve equipment and technology. In the last decade the Town adopted measures either through elections or review of existing fees, with the specific purpose of new growth paying for itself. Each measure has specific restrictions on its expenditures, but the underlying purpose of each is funding capital improvements.

#### **CAPITAL IMPROVEMENT FUNDING**

Resources for both ongoing operations and capital projects are not without limits and the capital planning must work in conjunction with the annual budget process. After a capital project is completed, the ongoing operation and maintenance appears in the operating budget for years to come and must be considered in the context of overall community needs. The decision to do a capital project or purchase capital equipment must be balanced with the demands of existing services.

Capital improvement funding revenue is recorded in all funds. Below is a listing of revenue sources available for funding capital improvements. While some of these funds are earmarked for only capital improvement, others are available for general operations as well.

- **3.0% Sales and Use Tax** – Revenues from 40% of the 3% sales tax and 100% of the 3% use tax on new construction materials are recorded in Capital Improvement Fund to be used for street construction and improvement, park and recreation projects and general capital equipment.
- **Traffic Impact Fee** – Revenues from this fee, recorded in the Capital Improvement Fund, finance road improvements and also provide a credit and reimbursement program to developers for projects completed for specific areas in the Master Plan.
- **Park Impact Fees** – Revenues from these fees on new residential development are recorded in the Park Improvement Fund to be used for park construction and improvement.
- **0.2% Sales and Use Tax** – Revenues from this tax are recorded in Community Recreation Center Fund to be used for construction and maintenance of the Community and Recreation Center.
- **Utility Impact Fees** – These fees on new construction are recorded in the three enterprise funds and have been updated to reflect rising costs of providing utilities to new growth.
- **Grants** – Revenues from grants are recorded in the Park Improvement, Conservation Trust, Capital Improvement and Utility Funds to be used for specific capital projects within those funds.

- **Interest Income** – Interest revenues are generated and recorded in the Park Improvement, Conservation Trust, and Capital Improvement Funds to be used for general capital projects within the respective funds.
- **Monthly User Fees** – A portion of revenues from monthly utility service fees are to be used for replacement and maintenance of capital projects that are already in place.
- **Lottery Funds** – These revenues are recorded in the Conservation Trust Fund to be used for the acquisition, development, and maintenance of new conservation sites or for capital improvements or maintenance for recreational purposes on any public site. The Town uses these funds to build trails.
- **Larimer County Open Space Tax** – Revenues from this tax are recorded in the Park Improvement Fund to be used for capital acquisition and maintenance of open space projects in Larimer County only.

### DEFINING CAPITAL ITEMS

Defining capital assets and improvements is imperative to both compliance to ballot language and proper financial reporting. Ballot measures are almost exclusively geared toward capital projects and equipment. Also beginning with fiscal year 2004, the Town of Windsor is required to implement GASB No. 34 financial reporting requirements, a large part of which address the reporting of capital assets. The Town of Windsor's definition of a capital asset satisfies ballot language and GASB No. 34 reporting requirements and appears as follows:

**Capital Assets and Improvements must meet ALL THREE of the following criteria:**

1. A non-recurring expenditure which expands or improves the Town of Windsor's physical assets.
2. The asset must have a useful life of at least 5 years.
3. The asset must have a cost of at least \$5,000.

**Capital Assets and Improvements must be one of the following classifications:**

- Land
- Land or Physical Site Improvements
- Buildings and Improvements
- Distribution and collection systems
- Equipment
- Infrastructure

### CAPITAL PLANNING PROCESS

The capital planning process is incorporated in the annual budget process. Department heads are required to submit capital requests when they submit their annual budget requests. These requests are considered first by the Town Manager and Director of Finance then by the Town Board and various advisory boards before final approval. The process of planning capital improvements involves both general policy and more specific questions as the item in question nears approval.

**General considerations in capital planning**

- Current economic conditions and prospects for economic growth.
- Usage and demand for public facilities and services.
- Current and future transportation needs.
- Location and layout of existing facilities and infrastructure.
- Physical condition of existing facilities and infrastructure.

Once a capital item is identified as filling a need or demand as a general consideration, more specific questions are asked to justify the project itself.

**Justification questions for a specific project**

- Does the need justify using public dollars?
- Do the benefits of the project extend over several years?
- Are citizens willing to pay for the project?
- Is there cash available to pay for construction costs?
- Is there cash available to pay for future operating costs?
- Can the Town afford to pay back any borrowed money?
- Does the project align with the Town Board goals?

After a specific project has been justified through the more general considerations it is included in the 5-Year Capital Improvement Plan. To keep the plan manageable, the Town of Windsor has adopted the priority levels to prioritize capital improvements. These questions and planning considerations are incorporated in capital request forms used by department heads during the budget process.

**PRIORITIZING CAPITAL IMPROVEMENTS**

All improvements must be prioritized and ranked based on the following categories:

**Priority I: IMPERATIVE (*Must-Do*) – Projects that cannot reasonably be postponed in order to avoid harmful or otherwise undesirable consequences.**

- A. Corrects a condition dangerous to public health or safety
- B. Satisfies a legal obligation
- C. Alleviates an emergency service disruption or deficiency
- D. Prevents irreparable damage to a valuable public facility.

**Priority II: ESSENTIAL (*Should-Do*) – Projects that address clearly demonstrated needs or objectives.**

- A. Rehabilitates or replaces an obsolete public facility or attachment thereto
- B. Stimulates economic growth and private capital investment
- C. Reduces future operating and maintenance costs
- D. Leverages available state or federal funding.

**Priority III: IMPORTANT (*Could-Do*) – Projects that benefit the community but may be delayed without detrimental effects to basic services.**

- A. Provides a new or expanded level of service
- B. Promotes intergovernmental cooperation
- C. Reduces energy consumption
- D. Enhances cultural or natural resources.

**Priority IV: DESIRABLE (*Other Year*) – Desirable projects that are not included within five-year program because of funding limitations.**

**DEPARTMENTAL RANKING OF CAPITAL IMPROVEMENTS**

In addition, all projects are numerically ranked by the department within each funding source. The emphasis should be placed on whether the project should fall within the top, middle or bottom third of the listing within the Ranking Category (*1, 2, or 3*)

1. Critical
2. Important
3. Important / but could wait

This refines the selection of the most vitally important projects that can be completed with limited funds.

#### **IMPACT OF CAPITAL ITEM ON FUTURE OPERATING BUDGETS**

Projects are funded in the plan to minimize operating impacts in any one year, so that operating expenditures will keep pace with revenue growth. Capital improvements can impact the budget by increasing or decreasing revenues and expenditures. Revenues could be increased if the improvement attracts new businesses (*building permits, sales tax, and property tax*). The improvement could also increase expenditures. Perhaps an expansion requires new employees, additional maintenance services, or additional utility costs beyond current operations. Construction of a new street may require additional costs for police patrol services, snow and ice removal, or street light utility costs. Perhaps new technology could make the operation of a plant more efficient resulting in a reduction in power costs, utility costs, and personnel costs (*reduction in overtime or man-hours*). Costs related to a capital project that might have an impact on current and / or future operating budgets include additional staff, maintenance, and daily operations.

The approved first-year projects of the CIP are funded in the 2014 Budget. Projects planned in the next four years (2015-2018) are approved by Town Board in concept only. Ongoing projects are placed in the 5-Year CIP and reviewed annually. The CIP is updated annually to address specific needs as they arise, or as Town Board goals and policies change.

#### **FUNDS ASSOCIATED WITH THE CIP**

There are multiple funds in the Town that include at least some expenditures associated with the Capital Improvement Plan (CIP). Some of these funds also include annual operating appropriations. Listed below is a brief description of the funds associated with the CIP for the Town of Windsor.

- Capital Improvement Fund (CIF) – This major fund provides for general governmental infrastructure including streets, parks, information systems, and facilities. Its broad purpose makes this fund a key resource in achieving many of the Town’s strategies for growth and maintenance of Town of Windsor infrastructure. Principal sources of funding for this fund are the 3% use tax on new construction (*approved in 1997*), 40% of the 3% sales tax, traffic impact fees and grants.
- Park Improvement Fund (PIF) – This is a special revenue major fund designed for new park construction and improvement. The main capital projects source of revenue for this fund is park impact fees. Larimer County Open Space Tax, used for open space projects only in Larimer County, and grants are also sources of revenue.
- Conservation Trust Fund (CTF) – This is a special revenue non-major fund with Lottery Funds as its main source of revenue for capital projects. These funds are earmarked for park and trail construction and improvements. Grants and interest are other revenue sources.
- Community Recreation Center Fund (CRCF) – This is a non-major special revenue fund as well, with its main source of revenue for capital projects being the 0.2% use tax (*approved in 2002*). Center construction, operation and maintenance, and programs are paid from this fund along with the capital projects and bond debt servicing.
- Water, Sewer and Storm Drainage Funds – These funds are major Enterprise Funds. They provide utility services along with capital projects, equipment replacement and purchasing

raw water shares for the Town. Capital project sources of revenue for these funds are monthly service fees, raw water fees and utility impact fees, also referred to as plant investment fees.

- Fleet Management, Information Technology, and Facility Services Funds – These are non-major Internal Services Funds, designed to provide goods or services to other funds or departments on a cost-reimbursement basis, isolating the costs of a particular function and then allocating those costs back to the various operating divisions. These are revolving funds where fund or department assessments become the revenue source for capital purchases.
- General Fund – This major fund is principally for expenditures associated with the daily operations of general government. Occasionally capital projects will be funded here. However, most General Fund department capital items are listed in the Capital Improvement Fund budget under the requesting department.

Along with the revenues cited above, these funds may also have interest income, inter-fund loans and / or transfers, and oil and gas severance tax along with mineral lease royalties included as budgetary revenues.

**Small Equipment Items:**

Along with capital assets and improvements costing over \$5,000, there are smaller items that otherwise would qualify as capital items but cost less. These items meet all the criteria and classifications of a capital asset described above except their initial cost is \$500-\$5,000. These items can be equipment, computers, furniture, and furnishings requiring replacement on a short to medium-term basis. Examples include desks, carpet, technical instruments, and microcomputers. Department heads submit requests listing these items separately. Small equipment items are expensed in the current budget year. General Fund small equipment items are recorded in the Capital Improvement Fund budget under the requesting department headings.

**CAPITAL PROJECTS FOR 2014**

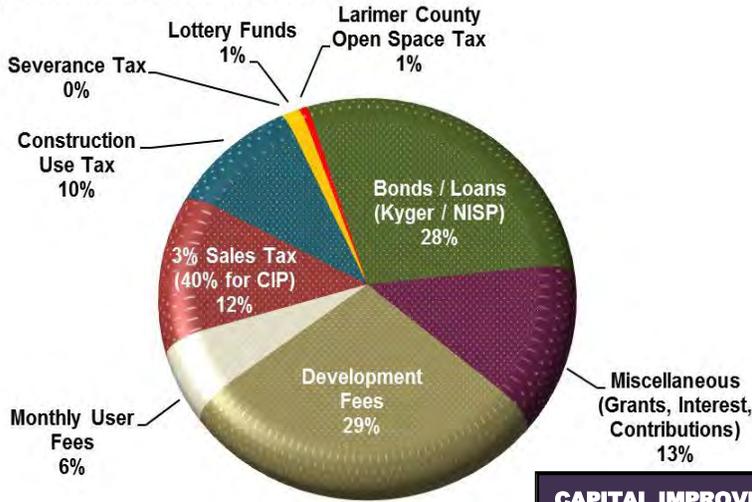
The first year (2014) of the Capital Improvement Plan is highlighted in this section and listed as capital outlay by fund in the DETAIL BUDGET section the Budget.

The following are the major Capital Projects for 2014. A detailed listing of all projects follows on page 168.

<b>MAJOR 2014 CAPITAL IMPROVEMENT PLAN PROJECTS</b>				
<b>Over \$100,000</b>				
<b>Fund</b>		<b>Description</b>	<b>2014 Budget</b>	<b>Page</b>
WATER	NP Water, PIF, CIF	Kyger Pit Non-Potable Reservoir w/CWCB Loan	\$5,700,000	p 168
CIF	Street	Street maintenance overlays, sealcoating, crack sealing, concrete replacement	1,407,000	p 169
WATER	Water Impact	Three million gallon water tank w/ <b>DOLA Energy Grant</b> included (2012-2014)	1,150,000	p 170
DRAIN	Drain Impact	Law Basin West Tributary Channel (2013-2015)	989,272	p 171
DRAIN	Drain Impact	Law Basin Master Plan Channel w/ 69.3% <b>FEMA PDM Grant</b> included (2012-2015)	904,959	p 172
CIF	Streets	Eastman Park Drive / Cornerstone Drive Roundabout (2013-2014)	621,500	p 173
CIF	Streets	WCR 21 Bridge replacement w/ 80% <b>CDOT Grant</b> included (2012-2014)	534,270	p 173
WATER	Water User Fees	Water line replacement - Woodbine, Sunflower, & Snapdragon Drives	400,000	p 174
SEWER	Sewer User Fees	Replace force main to gravity sewer w/ <b>50% DOLA Grant</b> included	380,000	p 175
CIF	Cemetery	Cemetery irrigation, design & engineering	329,547	p 176
CTF	Poudre Trail	Poudre Trail construction from Westwood Village	250,000	p 177
CIF	Aquatics	Chimney Park Pool deck resurfacing	232,350	p 178
CTF	Windsor Trail	Windsor Trail parallel to South 7th Street w/ <b>Safe Routes to School Grant</b> included	219,796	p 179
CIF	IT	GIS - Development Management System Software	210,000	p 180
CIF	Parks	Non-Potable Water - Construction of pipe encasement through Universal Forest Products	195,000	p 180
CIF	Road Impact Streets	WCR 19 / Hwy 392 southbound right turn lane	150,000	p 181
CIF	Windsor West	Windsor West Park irrigation system replacement	120,000	p 182
CIF	Town Hall, CRC	Facilities cooling replacement tower for Town Hall, Sand restripe floor at CRC	110,000	p 182

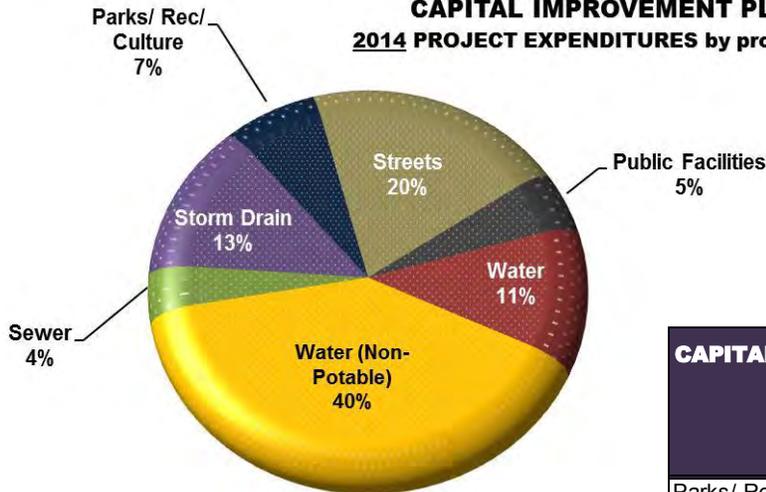
Fund Codes: **PIF** – Park Improvement Fund, **CTF** – Conservation Trust Fund, **CIF** – Capital Improvement Fund

**CAPITAL IMPROVEMENT PLAN**  
**2014 PROJECT REVENUE SOURCE**



CAPITAL IMPROVEMENT PLAN MAJOR FUNDING SOURCES		
	2014 Budgeted Year 1	2014
Development Fees	\$ 4,580,648	29%
Monthly User Fees	912,955	6%
3% Sales Tax (40% for CIP)	1,995,550	12%
Construction Use Tax	1,638,987	10%
Severance Tax	-	0%
Lottery Funds	226,020	1%
Larimer County Open Space Tax	95,150	1%
Bonds / Loans (Kyger / NISP)	4,500,000	28%
Miscellaneous (Grants, Interest, Contributions)	2,056,353	13%
<b>TOTAL</b>	<b>\$ 16,005,664</b>	<b>100%</b>

**CAPITAL IMPROVEMENT PLAN**  
**2014 PROJECT EXPENDITURES by project type**



CAPITAL IMPROVEMENT PLAN EXPENDITURES		
	2014 Budgeted Year 1	2014
Parks/ Rec/ Culture	\$ 1,035,284.00	7%
Streets	2,909,770	20%
Public Facilities	742,502	5%
Water	1,680,025	11%
Water (Non-Potable)	5,974,000	40%
Sewer	566,875	4%
Storm Drain	1,894,231	13%
<b>TOTAL</b>	<b>\$ 14,802,687</b>	<b>100%</b>

**2014 MAJOR CAPITAL PROJECTS  
REQUEST DETAIL**

Project Name	<u><b>Kyger Pit Non-Potable Reservoir</b></u>	Scheduled Start	2014				
Department/Division	Water/Non Potable Division	Scheduled Completion	2015				
Requestor	K Arnold /D Moyer	Departmental Priority	Priority II -SHOULD DO				
Account Number	06-484-8494, 8410, 8456 02-467-8412, 04-454-8412	Departmental Ranking	2 Important				
<b>Project Description and Location:</b>							
Non Potable water storage pit located on the northwest corner of SH391 and LCR 13. Storage at completion will equal 172 acre feet. Acquisition of the lined reservoir and construction of delivery/outlet structure in 2014. Purchase of water to fill commencing in 2015.							
<b>Project Justification and Relationship to Town Board Goals and Master Plans:</b>							
Strategic Goal 4D2 - Pursue water storage options and water rights acquisition as outlined in the Potable and Non-Potable master Plans.							
<b>Project Costs/Year</b>		2014	2015	2016	2017	2018	Total
Property Acquisition		2,750,000					2,750,000
Engineering/Planning		446,691					446,691
Construction		1,772,309					1,772,309
Contingency		731,000					731,000
Other: Water Purchase			1,000,000				1,000,000
<b>Total:</b>		5,700,000	1,000,000	-	-	-	6,700,000
<b>Funding Sources</b>							
CWCB Loan		4,500,000					4,500,000
Water Fund		750,000					750,000
WF Non-Potable		200,000					200,000
PIF (Com/Neigh Pk Fees)		625,000					625,000
CIF		625,000					625,000
<b>Total:</b>		6,700,000	-	-	-	-	6,700,000
<b>Operating Budget Impact:</b> Undetermined at this time							



*Financial Plan*

Project Name	<u>Street Maintenance Program</u>	Scheduled Start	
Department/Division	<u>Engineering</u>	Scheduled Completion	<u>Ongoing</u>
Requestor	<u>D Wagner</u>	Departmental Priority	<u>Priority II –SHOULD DO</u>
Account Number	<u>04-429-6278 &amp; 04-429-6242</u>	Departmental Ranking	<u>2 Important</u>

**Project Description and Location:**

**2014** - Asphalt overlay (\$785,000) on the following streets: Garden Dr (1st to SH 257), Highland Cove Dr (LCR 5 to Highland Meadows Pkwy), WCR 15 (Lake Canal to WCR 74), Snapdragon Dr incl. watermain (1st to Sunflower), Sunflower incl. watermain (1st to Cul-de-sac), Woodbine Dr incl. watermain (Snapdragon Dr to Sunflower Dr), Woodbine Ct incl. watermain

**Additional work with 2013 Severance tax and O&G lease revenues (\$372,044):**

Asphalt overlay (\$284,500): Eastman Park Dr (1st to SH257), Tuckaway Ct (3rd St to cul-de-sac west), 5th St (Main to Ash), Canyon Ct (Garden Dr to cul-de-sac west)

Slurry seal \$33,500: 5th St (Oak to Locust), Alexander Estates (all streets)

Crack Seal \$33,250: Highland Meadows Sub (all streets (south of London Ditch), Poudre Heights (all streets)

Misc. Concrete \$20,750: Various locations

**2015** - Asphalt overlay (\$754,000) on the following streets: Eastman Park Dr (SH 257 to 1st), 6th St (Main to Elm), Redwood Dr (Cul-de-sac east and west), 13th St (Main to Redwood Dr), Birch St (13th St to 15th St).

**2016** - Asphalt overlay (\$758,500) on the following streets: Eastman Pk Dr (SH257 to Section width change), Canyon Ct, Rochester Ct incl. watermain, Rochester Dr incl. watermain (1st to Cornerstone), Nantucket St incl. watermain (Rochester Dr to Rose Ct), Bluebell Ct incl. watermain, Rose Ct incl. watermain, Tulip Ct incl water main, Ivy Ct incl. watermain, Daisy St incl. watermain.

**2017** - Asphalt overlay (\$743,000) on the following streets: Grand Ave (15th to Prospector), Tuckaway Ct, Honeysuckle Ct, Cottonwood Dr incl. watermain (10th St to Walnut St South), Cottonwood Ct incl watermain, Cyprus Ct incl. watermain.

**2018** - Asphalt overlay (\$751,500) on the following streets: River West Dr (County Line Rd to end), 5th St (Main to Ash), Basalt Ct, Walnut St incl. watermain (10th to 12th).

**2014 thru 2018** - asphalt sealcoating, crack sealing, concrete replacement (\$250,000): TBD (04-429-6242)

**Project Justification and Relationship to Town Board Goals and Master Plans:**

It contributes to the following Town Board goal: Effective Transportation System.

In the Pavement Management Plan dated Sept. 2008, there are graphs that illustrate that if only \$500K per year is spent on Maintenance and Rehabilitation then the overall condition of Windsor's streets will decline and the unfunded need will get larger each year. If \$1.5 million per year is spent then the unfunded need will decline each year. If \$1.0 million per year is spent then the unfunded need will not change until approximately year 2020 when it begins to increase.

Project Costs/Year	Projected 2013	2014	2015	2016	2017	2018		Total
Asphalt Overlay	889,194	1,069,500	754,000	758,500	743,000	751,500		4,965,694
Concrete replacement, crack seal, chip seal	250,000	337,500	250,000	250,000	250,000	250,000		1,587,500
<b>Total:</b>	1,139,194	1,407,000	1,004,000	1,008,500	993,000	1,001,500		6,553,194
Funding Sources								
Sales & Use Tax	984,194	1,035,000	1,004,000	1,008,500	993,000	1,001,500		6,026,194
Severance Tax / O&G	155,000	372,000						527,000
<b>Total:</b>	1,139,194	1,407,000	1,004,000	1,008,500	993,000	1,001,500		6,553,194

**Operating Budget Impact:** None as Town will maintain w/current O&M

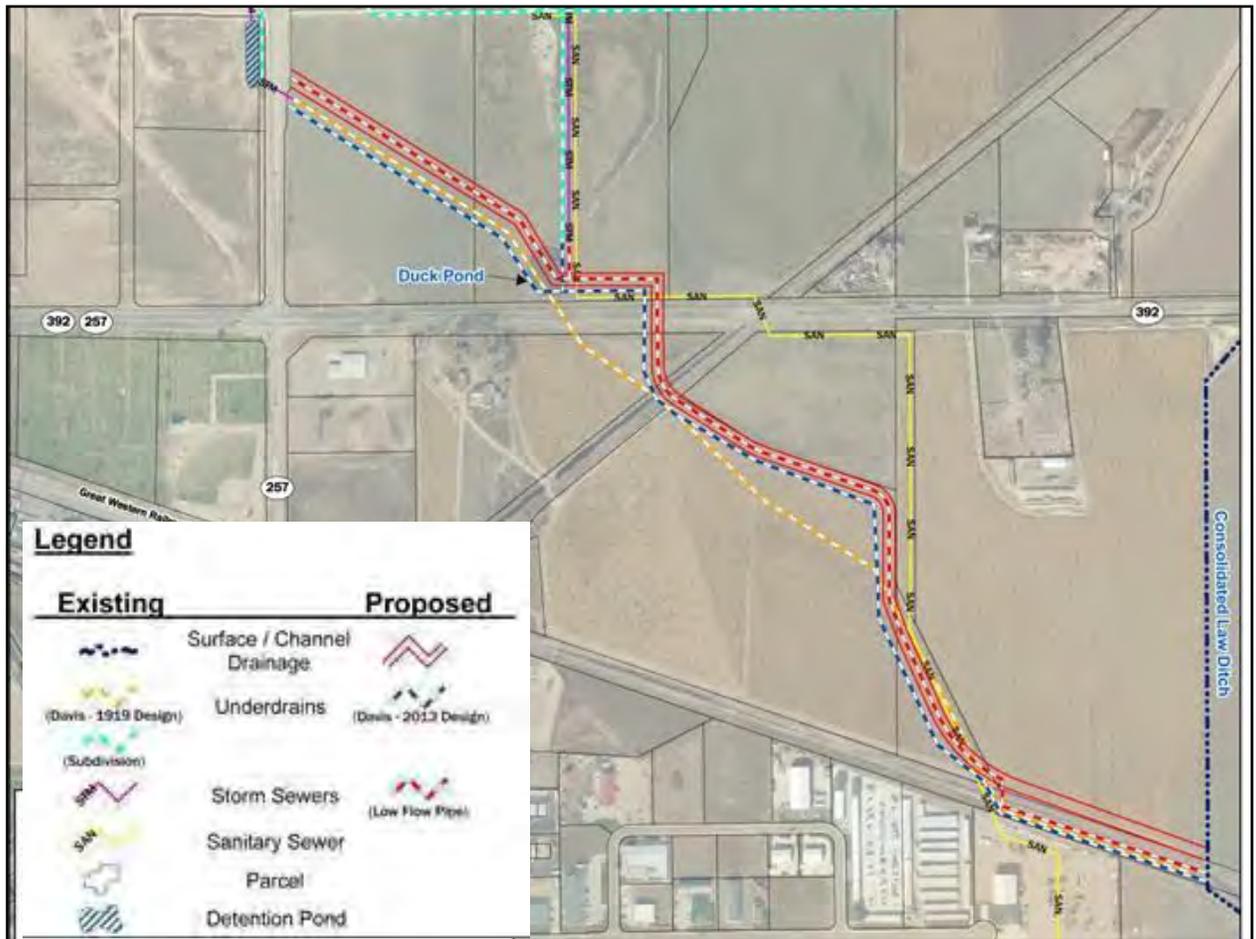
*Financial Plan*

Project Name	<b><u>3 Million Gallon Water Tank</u></b>	Scheduled Start	2012					
Department/Division	Public Works / Water / Engineering	Scheduled Completion	2014					
Requestor	T Walker / D Wagner	Departmental Priority	Priority I -MUST DO					
Account Number	06-471-8456-900	Departmental Ranking	1 Critical					
<b>Project Description and Location:</b> 3MG in-ground concrete storage reservoir, 2012 is the design, 2013-2014 is construction								
<b>Project Justification and Relationship to Town Board Goals and Master Plans:</b> The added storage is necessary to meet our current peak demands during the summer of 3.7MGD of water per day. We currently do not have enough storage capacity in case of a major fire.								
<b>Project Costs/Year</b>	Projected 2013	2014	2015	2016	2017	2018		Total
Construction	1,150,000	1,150,000						2,300,000
<b>Total:</b>	1,150,000	1,150,000	-	-	-	-		2,300,000
<b>Funding Sources</b>								
Impact Fees	1,150,000	700,000						1,850,000
DOLA Energy Grant		450,000						450,000
<b>Total:</b>	1,150,000	1,150,000	-	-	-	-		2,300,000
<b>Operating Budget Impact:</b> None as Town will maintain w/current O&M								



*Financial Plan*

Project Name	<b><u>Law Basin West Tributary Channel</u></b>	Scheduled Start	2013				
Department/Division	Engineering	Scheduled Completion	2015				
Requestor	D Wagner	Departmental Priority	Priority II –SHOULD DO				
Account Number	08-483-8458-000, 08-483-8410-000	Departmental Ranking	1 Critical				
<b>Project Description and Location:</b>							
Storm drainage channel extending north from the Law Ditch as identified in Windsor's 2003 Drainage Master Plan and as preliminarily designed in 2012. It is a portion of Reach L4 in the Master Drainage Plan.							
<b>Project Justification and Relationship to Town Board Goals and Master Plans:</b>							
Identified in 2003 Drainage Master Plan. Second of two projects to protect lower portions of west tributary and Law Basins from 100-year storm runoff of approx. 3,000 cfs Channel will provide a dedicated stormwater outfall for approx. 1 s. mi. drainage area which is experiencing development. Stormwater is now being conveyed by the Davis Seepage Pipe that is almost 100 years old and that was originally intended for groundwater only.							
<b>Project Costs/Year</b>	Projected 2013	2014	2015	2016	2017	2018	Total
Property Acquisition	180,000						180,000
Engineering/Planning	90,000						90,000
Construction		989,272	659,515				1,648,787
Other	35,000						35,000
<b>Total:</b>	305,000	989,272	659,515	-	-	-	1,953,787
<b>Funding Sources</b>							
Drainage Impact Fees	305,000	989,272	659,515				1,953,787
<b>Total:</b>	305,000	989,272	659,515	-	-	-	1,953,787



*Financial Plan*

Project Name	<b>Law Basin Master Plan Channel - PDM Grant</b>		Scheduled Start	2012			
Department / Division	Engineering		Scheduled Completion	2015			
Requestor	D Wagner		Departmental Priority	Priority II -SHOULD DO			
Account Number	08-483-8458-900 08-483-8410-900		Departmental Ranking	2 Important			
<b>Project Description and Location:</b>							
Pre-disaster Mitigation (PDM) Project - Construct a drainage channel from the Law Ditch south to SH 392, culverts across SH 392 at WCR 21, and channel from SH 392 south to railroad as called for in Windsor's Storm Drainage Master Plan.							
Property Acquisition = 13.8 acres.							
Requires application & approval of a FEMA PDM Grant. Benefit / Cost Ratio for project must be 1.0 or greater. Grant would pay 69% of originally estimated costs. Subsequent cost estimates have gone up but FEMA will not absorb increased costs.							
<b>Project Justification and Relationship to Town Board Goals and Master Plans:</b>							
The channel was included in Windsor's Storm Drainage Master Plan that was written in 2003.							
It is needed to convey 10-year drainage flows south at SH 392 so they don't flood existing houses that are west of WCR 21 along the north side of SH 392.							
<b>Project Costs / Year</b>	Projected 2013	2014	2015	2016	2017	2018	Total
Property Acquisition		374,000					374,000
Engineering / Planning	50,819	298,000					348,819
Construction		232,959	1,269,000				1,501,959
<b>Total:</b>	50,819	904,959	1,269,000	-	-	-	2,224,778
<b>Funding Sources</b>							
Drainage Impact Fees (30.7%)	15,625	278,243	390,173				684,042
FEMA PDM grant (69.3%)	35,194	626,716	878,827				1,540,736
<b>Total:</b>	50,819	904,959	1,269,000	-	-	-	2,224,778
<b>Operating Budget Impact:</b> Beginning 2015 11.5% of a full time person to mow & maintain new channel. Operating costs are 240 hours x\$50 / hr							
Staffing Costs			7,935				7,935
Operating Costs			12,000				12,000
<b>Total:</b>	-	-	19,935	-	-	-	19,935



*Financial Plan*

Project Name	<u><b>Eastman Pk. Dr./Cornerstone Dr Roundabout</b></u>	Scheduled Start	2013				
Department/Division	Engineering	Scheduled Completion	2014				
Requestor	D Wagner	Departmental Priority	Priority I -MUST DO				
Account Number	04-429-8445	Departmental Ranking	2 Important				
<b>Project Description and Location:</b> Traffic roundabout at the intersection of Eastman Park Dr. and Cornerstone Dr. / Water Valley Parkway (east).							
<b>Project Justification and Relationship to Town Board Goals and Master Plans:</b> A roundabout was one method of improving traffic movement and safety at the intersection as proposed in the "Eastman Park Dr. Transportation and Intersection Operation Study" dated January 2009.							
<b>Project Costs/Year</b>	Proposed 2013	2014	2015	2016	2017	2018	Total
Engineering/Planning	60,000						60,000
Construction		565,000					565,000
Contingency	3,000	56,500					59,500
<b>Total:</b>	63,000	621,500	-	-	-	-	684,500
<b>Funding Sources</b>							
Sales tax / RIF	63,000	621,500					684,500
<b>Total:</b>	63,000	621,500	-	-	-	-	684,500
<b>Operating Budget Impact:</b> None as Town will maintain w/current O&M							

Project Name	<u><b>Bridge Repairs/Improvements - WCR 21 &amp; 13</b></u>	Scheduled Start					
Department / Division	Pub Works / Streets / Engineering	Scheduled Completion	Ongoing				
Requestor	D Wagner	Departmental Priority	Priority I -MUST DO				
Account Number	04-429-8445 & 04-429-8445-901	Departmental Ranking	2 Important				
<b>Project Description and Location:</b> <b>2012-2014</b> - design and construct replacement bridge on <b>WCR 21</b> at Greeley No. 2 Canal w/80% grant of \$495,000 <b>2013</b> - repair deck of bridge on County Line Road ( <b>WCR 13</b> ) at Poudre River ( <b>\$100,000</b> ) <b>2014</b> - replace <b>railing</b> on 7th St. / Poudre River Bridge as recommended in state bridge inspection report ( <b>\$33,000</b> )							
<b>Project Justification and Relationship to Town Board Goals and Master Plans:</b> Safety issues. TB Goal to upgrade infrastructure to support future growth and development and effective transportation.							
<b>Project Costs / Year</b>	Projected 2013	2014	2015	2016	2017	2018	Total
Engineering / Planning	84,480						84,480
Construction WCR 21		534,270					534,270
WCR 13 repair bridge deck	200,000						200,000
replace bridge railing 7 <sup>th</sup> St		33,000					33,000
<b>Total:</b>	284,480	567,270	-	-	-	-	851,750
<b>Funding Sources</b>							
CIF - Sales & Use Tax	214,480	142,270					356,750
Grant CDOT	70,000	425,000					495,000
<b>Total</b>	284,480	567,270	-	-	-	-	851,750
<b>Operating Budget Impact:</b> None as Town will maintain w / current O&M							

*Financial Plan*

Project Name	<b><u>Water Line Replacement</u></b>	Scheduled Start	
Department/Division	Public Works / Water	Scheduled Completion	ongoing
Requestor	T Walker	Departmental Priority	Priority I -MUST DO
Account Number	06-471-8457	Departmental Ranking	3 Important / but could wait

**Project Description and Location:**  
**Coordinated with street maintenance.**  
**2014-** Replace water main on Woodbine, Sunflower and Snapdragon Drives  
**2015-** Replace 16" water main on south side of Riverbend Park  
**2016-** Replace water main on Nantucket, Rochester, Daisy, Ivy, Tulip and Rose Courts,  
**2017-** Replace water main on Cottonwood Drive and Cottonwood Court,  
**2018-** Replace water main on Walnut Street from 10th to 12<sup>th</sup>  
 Long-term projects are streets are Larch, Juniper, Hemlock and Pinyon

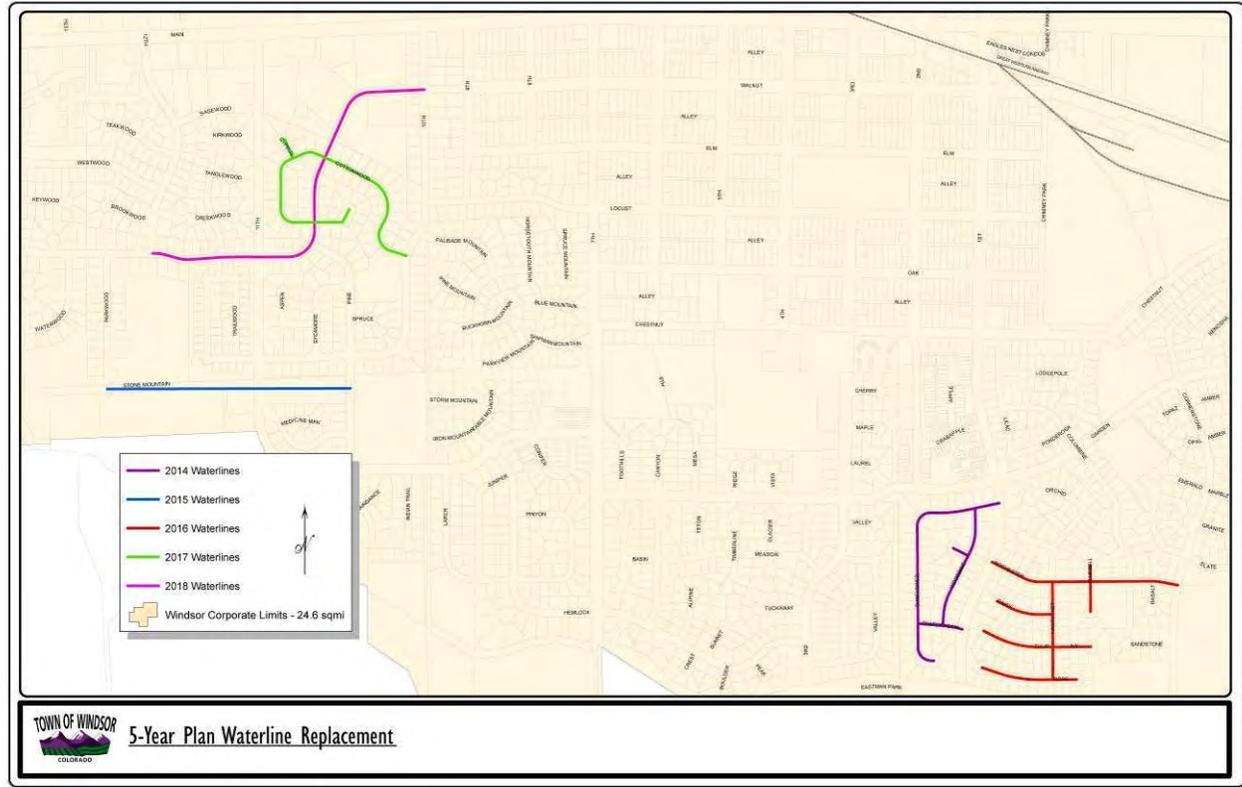
**Project Justification and Relationship to Town Board Goals and Master Plans:**  
 TB Goal to upgrade infrastructure to support future growth and development.

Project Costs/Year	Projected 2013	2014	2015	2016	2017	2018	Total
Other:	150,000	400,000	1,200,000	325,000	300,000	200,000	2,575,000
<b>Total:</b>	150,000	400,000	1,200,000	325,000	300,000	200,000	2,575,000

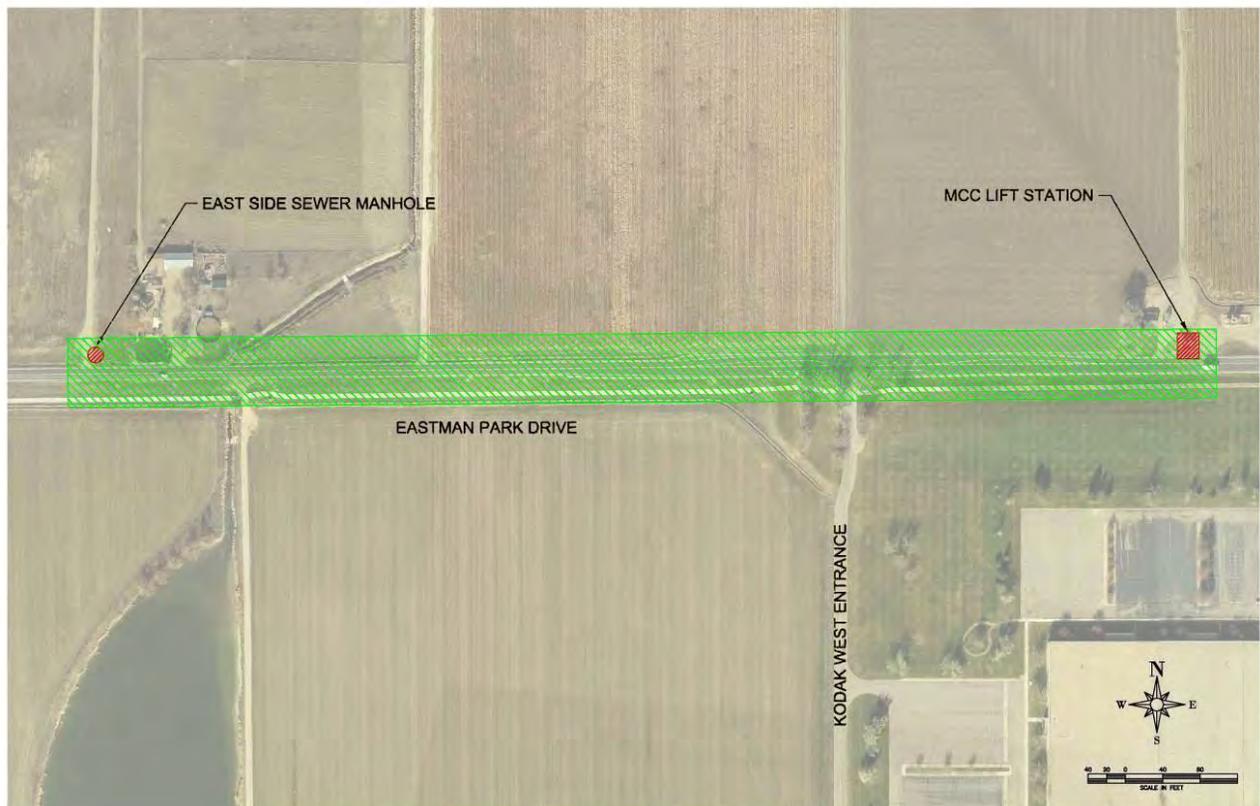
Funding Sources	2013	2014	2015	2016	2017	2018	Total
Water monthly user fees	150,000	400,000	1,200,000	325,000	300,000	200,000	2,575,000
<b>Total:</b>	150,000	400,000	1,200,000	325,000	300,000	200,000	2,575,000

**Operating Budget Impact:** in normal maintenance



*Financial Plan*

Project Name	<b><u>Replace Force Main to Gravity Sewer</u></b>	Scheduled Start	2012				
Department/Division	Pub Works / Sewer System	Scheduled Completion	2013				
Requestor	D Wagner	Departmental Priority	Priority I -MUST DO				
Account Number	07-481-8457	Departmental Ranking	2 Important				
<b>Project Description and Location:</b>							
Held over from 2012-Replace sewer force main from Metal Container Corp west to eastside interceptor. Design completed in 2013. Applied for DOLA Grant for 50% of costs.							
<b>Project Justification and Relationship to Town Board Goals and Master Plans:</b>							
This is needed so the town can continue to be proactive in improving the town infrastructure. This is also imperative to abandon an existing outdated pump station and improve capacity.							
<b>Project Costs/Year</b>	Projected 2013	2014	2015	2016	2017	2018	Total
Engineering/Design	22,000						22,000
Construction		380,000					380,000
<b>Total:</b>	22,000	380,000	-	-	-	-	402,000
<b>Funding Sources</b>							
Monthly User Fees	22,000	190,000					212,000
DOLA Grant 50%		190,000					190,000
<b>Total:</b>	22,000	380,000	-	-	-	-	402,000
<b>Operating Budget Impact:</b> Savings of \$1,332/year on electricity and undetermined amount on maintenance labor							



Financial Plan

Project Name	<b>Cemetery Restoration / Improvements</b>	Scheduled Start	2011
Department/Division	Parks & Recreation / Parks & Open Space	Scheduled Completion	2018
Requestor	M Chew	Departmental Priority	Priority II -SHOULD DO 3 Important / but could wait
Account Number	04-432-8412 04-432-6267	Departmental Ranking	

**Project Description and Location:**

**2014** Irrigation \$284,344 Contingency \$35,692, Design and Engineering \$9,511  
**2015** Streetscape Sidewalks, Gate and Archway Construction \$292,904 Contingency \$36,766; Design and Engineering \$20,744  
**2016** Streetscape Landscaping \$248,254; Contingency \$31,161; Design and engineering \$29,280  
**2017** East Cemetery Expansion 1 \$349,899; Contingency \$43,920; Design and engineering \$29,280  
**2018** East Cemetery Expansion 2 \$1,462,442; Contingency \$183,571; Design and Engineering \$122,381

**Project Justification and Relationship to Town Board Goals and Master Plans:**

Continue cemetery rehabilitation; make compatible with the Main St. corridor plan.

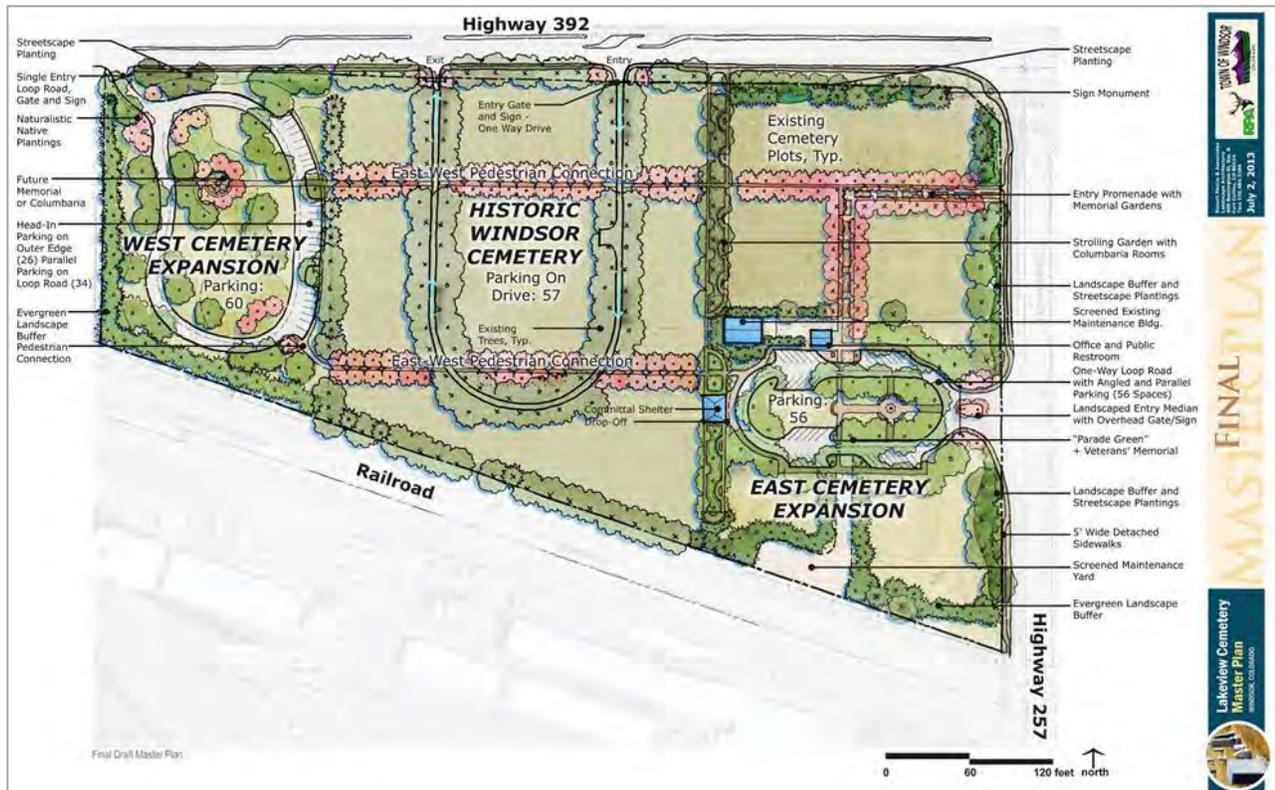
Project Costs/Year	2014	2015	2016	2017	2018	LT Projects	Total
Engineering/Planning	9,511	20,744	29,280	29,280	122,381		211,196
Construction	284,344	292,904	248,254	349,899	1,462,442	853,728	3,491,571
Contingency +OH	35,692	36,766	31,161	43,920	183,571		331,110
<b>Total:</b>	<b>329,547</b>	<b>350,414</b>	<b>308,695</b>	<b>423,099</b>	<b>1,768,394</b>	<b>853,728</b>	<b>4,033,877</b>

**Funding Sources**

CIF -Sales & Use Tax	329,547	350,414	308,695	423,099	1,768,394		3,180,149
<b>Total:</b>	<b>329,547</b>	<b>350,414</b>	<b>308,695</b>	<b>423,099</b>	<b>1,768,394</b>	<b>-</b>	<b>3,180,149</b>

**Operating Budget Impact:**

Staffing Costs	500	500	500	3,696	2,000		7,196
Operating Costs	200	500	500	1,000	2,000		4,200
<b>Total:</b>	<b>700</b>	<b>1,000</b>	<b>1,000</b>	<b>4,696</b>	<b>4,000</b>	<b>-</b>	<b>11,396</b>

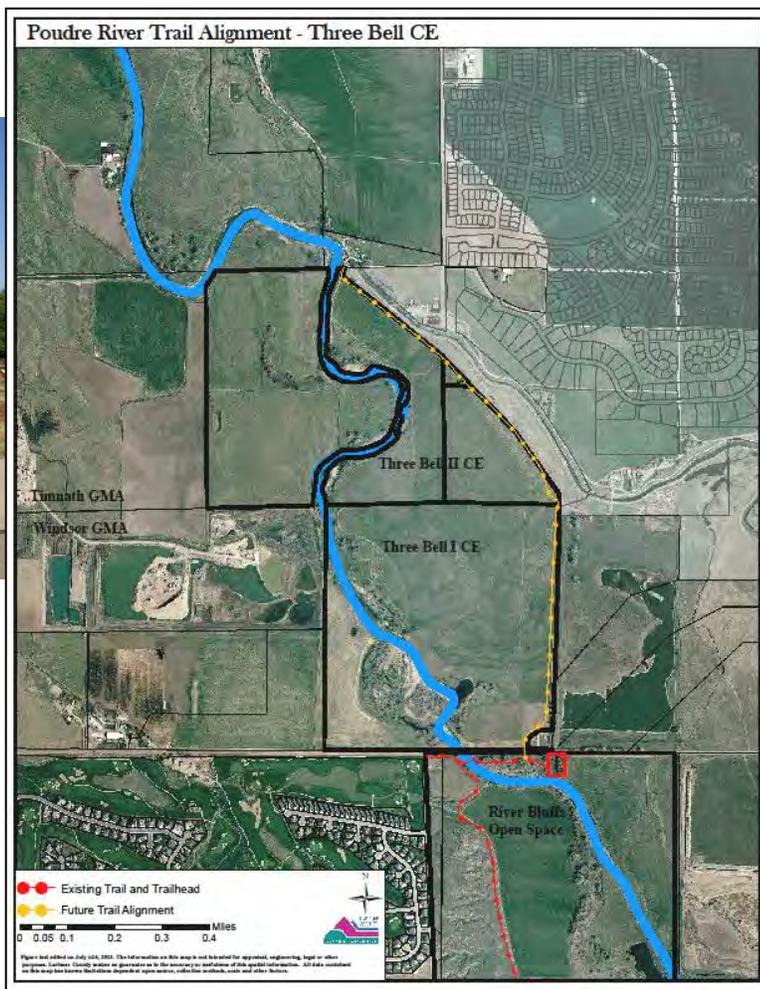


*Financial Plan*

Project Name	<b>Poudre Trail</b>	Scheduled Start	2013				
Department/Division	Parks & Recreation / Parks & Open Space	Scheduled Completion	2015				
Requestor	M Chew	Departmental Priority	Priority III -COULD DO				
Account Number	02-440-8412, 03-440-8412	Departmental Ranking	3 Important / but could wait				
<b>Project Description and Location:</b>							
Upgrades and installation of new trails or trail amenities.							
2014 Trail from Westwood Village: \$250,000 (possible collaborative project with Larimer County and PRTCB)							
2014 Install concrete trail in the Three Bell I Conservation Easement share w/Larimer Co \$25,000 (LCOS)							
2015 CR21 392 Underpass design: \$50,000							
2011-2015 Poudre Trail Manager Annual Contribution: \$20,000 (see O&M repair/small equipment request)							
<b>Project Justification and Relationship to Town Board Goals and Master Plans:</b>							
Goal 3: Town Government Goal 4: Effective Transportation System Goal 5: Quality Development							
<b>Project Costs/Year</b>		2014	2015	2016	2017	2018	Total
Construction		275,000	50,000				325,000
<b>Total:</b>		275,000	50,000	-	-	-	325,000
<b>Funding Sources</b>							
CTF		250,000	50,000		-	-	300,000
PIF LCOS		25,000					25,000
<b>Total:</b>		275,000	50,000	-	-	-	325,000
<b>Operating Budget Impact</b>							
Staffing Costs		2,000					2,000
Operating Costs		2,500					2,500
<b>Total:</b>		4,500	-	-	-	-	4,500



*Westwood Village Trail Connection*



*Financial Plan*

Project Name	<u><b>Aquatics-Chimney Pk Pool</b></u>	Scheduled Start	<u>2014</u>				
Department/Division	<u>Parks &amp; Recreation / Recreation</u>	Scheduled Completion	<u>2014</u>				
Requestor	<u>M Chew</u>	Departmental Priority	<u>Priority II -SHOULD DO</u>				
Account Number	<u>04-452-8412</u>	Departmental Ranking	<u>2 Important</u>				
<b>Project Description and Location:</b>							
Aquatic facility/equipment upgrades or replacement.							
2014 - Deck surfacing replacement \$197,500 + 15% contingency = \$232,350:							
<ul style="list-style-type: none"> <li>• Remove &amp; replace concrete pool deck (assuming 4" thick)</li> <li>• Excavate 4" of soils</li> <li>• Install pipe for future breakout of pools (pipe to be capped)</li> <li>• Install structural fill base (recycled concrete base)</li> <li>• Install rebar: #3 on 2' centers</li> <li>• Reuse all anchors (not including cover anchors); preset prior to concrete pour</li> <li>• Install 4000 PSI straight cement mix</li> <li>• Apply broom finish to concrete</li> <li>• Install ½" expansion joints as needed</li> <li>• Install new winter cover anchors</li> </ul>							
Contingency due to some unknowns of deck thickness, moisture and existing structures.							
<b>Project Justification and Relationship to Town Board Goals and Master Plans:</b>							
Goal 3: Town Government.							
<b>Project Costs/Year</b>	Projected 2013	2014	2015	2016	2017	2018	Total
Construction	60,000	197,500					
Contingency		34,850					
<b>Total:</b>	60,000	232,350	-	-	-	-	292,350
<b>Funding Sources</b>							
CIF – Sales & Use Tax	60,000	232,350					292,350
<b>Total:</b>	60,000	232,350	-	-	-	-	292,350
<b>Operating Budget Impact:</b> N/A as it will be included in ongoing O&M							



*Financial Plan*

Project Name	<b>Windsor Trail System</b>	Scheduled Start	2013
Department/Division	Parks & Recreation / Parks & Open Space	Scheduled Completion	2015
Requestor	M Chew	Departmental Priority	Priority III -COULD DO
Account Number	03 & 02-441-8412, 02-441-8410	Departmental Ranking	3 Important / but could wait

**Project Description and Location:**

Upgrades and installation of new trails or trail amenities.

**2013** Windsor Trail connection at Windsor Highlands \$3,000 (LCOS);

**2013** Windsor Trail at PVREA \$110,000 (LCOS);

**2014** Held from 2013 \$5,000 for trail easement acquisition at BROE (cash in lieu);

**2014** Potential Windsor West Connection \$50,000 (LCOS);

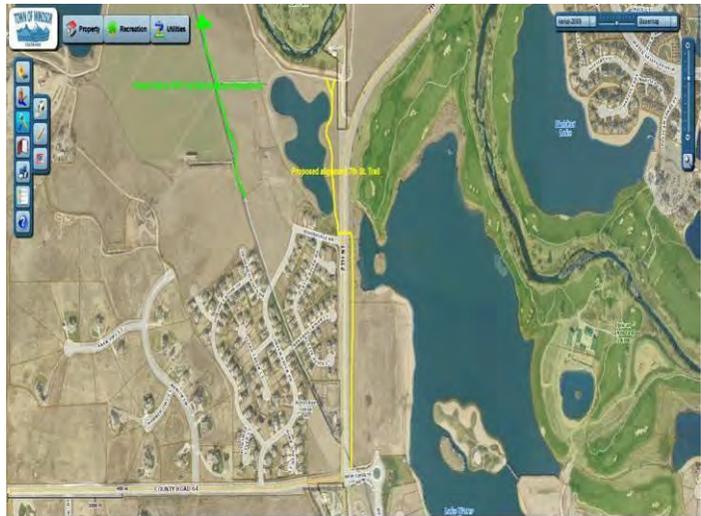
**2014** Windsor Trail parallel to 7th Street - New Liberty to Laku Lake \$219,796 (CTF);

**2015** Jacoby Road #2 Ditch Crossing and to Three Bells: \$150,000 (CTF).

**Project Justification and Relationship to Town Board Goals and Master Plans:**

TB Goal to upgrade infrastructure to support future growth and development.

Project Costs/Year	Projected 2013	2014	2015	2016	2017	2018	Total
Property Acquisition		5,000					
Engineering/Planning		15,000					
Construction		254,796	150,000				
Const. PVREA, WH	113,000						
<b>Total:</b>	113,000	274,796	150,000	-	-	-	537,796
<b>Funding Sources</b>							
CTF		99,450	150,000				249,450
Safe Routes to School Grant		120,346					120,346
PIF Cash in Lieu		5,000					5,000
PIF LCOS	113,000	50,000					163,000
<b>Total:</b>	113,000	274,796	150,000	-	-	-	537,796
<b>Operating Budget Impact</b>							
Staffing Costs		1,000	1,000	1,000			3,000
Operating Costs		2,000	2,000	2,000			6,000
<b>Total:</b>	-	3,000	3,000	3,000	-	-	9,000



*Windsor Trail parallel to South 7<sup>th</sup> Street*

Project Name	<u><b>Development Management System Software</b></u>	Scheduled Start	2014
Department / Division	<u>Information Technology</u>	Scheduled Completion	2014
Requestor	<u>D Moyer</u>	Departmental Priority	<u>Priority I -MUST DO</u>
Account Number	<u>04-415-7811 &amp; 11-492-8440</u>	Departmental Ranking	<u>2 Important</u>
<b>Project Description and Location:</b>			
2014 - Purchase and install comprehensive Development Management System to facilitate land use from start to finish			
<b>Project Justification and Relationship to Town Board Goals and Master Plans:</b>			
TB Goal 3 - Provide exceptional quality services - Upgrade Town buildings and facilities, Increase operating efficiency of Town government.			
TB Goal 4 Quality development through managed growth with upgrading infrastructure to support future growth and development.			
<b>Project Costs / Year</b>		2014	2015
Engineering / Planning		210,000	
<b>Total:</b>		210,000	-
<b>Funding Sources</b>			
CIF-Sales & Use Tax		210,000	
<b>Total:</b>		210,000	-
<b>Operating Budget Impact:</b>			
Operating Costs		-	5,000
<b>Total:</b>		-	5,000

Project Name	<u><b>Non-Potable Water</b></u>	Scheduled Start	2010
Department /	<u>Parks &amp; Recreation / Parks &amp; Open Space</u>	Scheduled Completion	2018
Requestor	<u>M Chew</u>	Departmental Priority	<u>Priority I -MUST DO</u>
Account Number	<u>06-484-8456 and 04-454-8412</u>	Departmental Ranking	<u>1 Critical</u>
<b>Project Description and Location:</b>			
Requirements of change of use case (legal obligations) and necessary development. .			
2014 Poudre Plan corrections and Town Hall connection to Main Park \$30,000;			
2014 Install pump at Covenant \$49,000; Construction of pipe encasement through Universal Forest Products (UFP) \$195,000 (CIF)			
2015 Modify Chimney Park north to Non-Potable \$78,000;			
2018 Pipe encasement east of UFP \$87,500 (CIF)			
<b>Project Justification and Relationship to Town Board Goals and Master Plans:</b>			
Goal 3: Town Government			
Goal 5: Quality Development and corrects legal requirement			
<b>Project Costs / Year</b>	Projected 2013	2014	2015
Engineering / Planning (8456)	20,000	-	
Construction (8456)	160,700	274,000	78,000
<b>Total:</b>	180,700	274,000	78,000
<b>Funding Sources</b>			
Water Fund / Non-Potable	180,700	79,000	78,000
CIF - Sales & Use Tax		195,000	
<b>Total:</b>	180,700	274,000	78,000
<b>Operating Budget Impact:</b> Staffing costs absorbed. Operating costs <\$100			

Project Name	<b>WCR 19 / Hwy 392 Turn Lane</b>	Scheduled Start	2014
Department / Division	Engineering	Scheduled Completion	2014
Requestor	D Wagner	Departmental Priority	Priority II -SHOULD DO
Account Number	04-429-8419	Departmental Ranking	2 Important

**Project Description and Location:**

Finish the southbound right turn lane on WCR 19 (Hollister Lake Rd) at Hwy 392 and acceleration lane on Hwy 392.

**Project Justification and Relationship to Town Board Goals and Master Plans:**

The right turn lane is needed because the traffic that wants to turn right onto Hwy 392 now shares a single lane with those who want to go straight through the intersection. A right turn lane and acceleration lane were designed with Greenspire Subdivision but were deferred to a later phase of development. Increased traffic volumes in all directions cause those making right turns to needlessly sit through multiple signal cycles and development in Greenspire Subdivision that would trigger construction of the lanes isn't expected for several years.

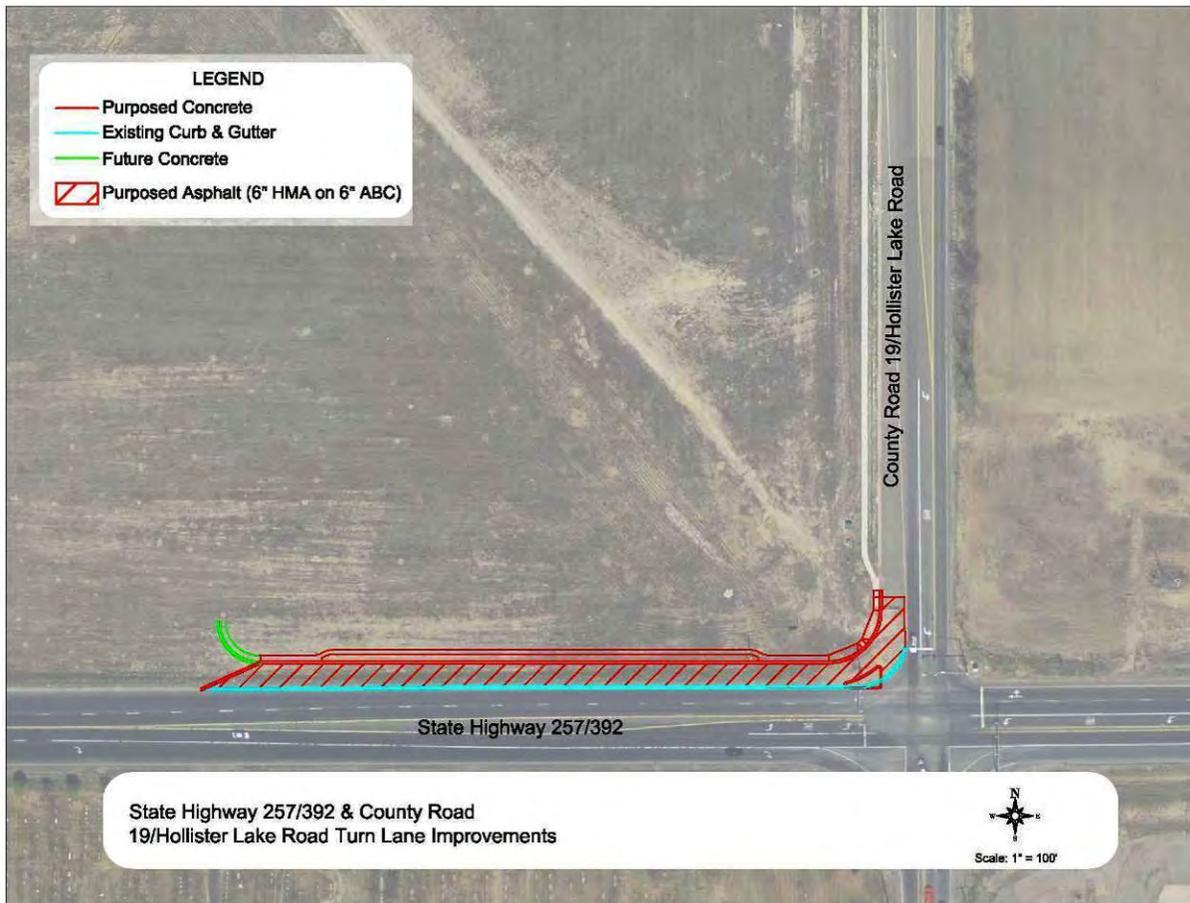
Town Goal: Promote, Manage and Facilitate an Effective Infrastructure System within the Town and the Northern Colorado

Project Costs / Year	2014	2015	2016	2017	2018	Total
Construction	150,000					150,000
<b>Total:</b>	150,000	-	-	-	-	150,000

**Funding Sources**

Road Impact Fee	150,000					150,000
<b>Total:</b>	150,000	-	-	-	-	150,000

**Operating Budget Impact:** None as Town and CDOT will maintain w/current O&M



*Financial Plan*

Project Name	<u><b>NP Windsor West Park</b></u>	Scheduled Start	2014
Department/Division	<u>Parks &amp; Recreation / Parks &amp; Open Space</u>	Scheduled Completion	2014
Requestor	<u>M Chew</u>	Departmental Priority	Priority II -SHOULD DO
Account Number	<u>04-460-8412</u>	Departmental Ranking	2 Important

**Project Description and Location:**  
 Park development or maintenance according to Parks, Recreation and Open Lands Master Plan, and established priority.  
 Necessary upgrades and maintenance of aging park amenities.  
**2014** Replace irrigation system: \$120,000

**Project Justification and Relationship to Town Board Goals and Master Plans:**  
 Goal 3: Town Government,  
 Goal 5: Quality Development through Managed Growth

Project Costs/Year	2014	2015	2016	2017	2018		Total
Construction	120,000						120,000
<b>Total:</b>	120,000	-	-	-	-		120,000

**Funding Sources**

Funding Sources	2014	2015	2016	2017	2018		Total
CIF Sales & Use Tax	120,000						120,000
<b>Total:</b>	120,000	-	-	-	-		120,000

**Operating Budget Impact: improve efficiency**

Operating Budget Impact	2014	2015	2016	2017	2018		Total
Staffing Costs	(50)						(50)
Operating Costs	(100)						(100)
<b>Total:</b>	(150)	-	-	-	-		(150)

Project Name	<u><b>Facilities - Capital Projects</b></u>	Scheduled Start	2014
Department / Division	<u>Pub Works / Facilities</u>	Scheduled Completion	2018
Requestor	<u>T Walker</u>	Departmental Priority	Priority II -SHOULD DO
Account Number	<u>04-457-6232, 04-421-6232, 04-490-6232</u>	Departmental Ranking	1 Critical

**Project Description and Location:**  
**2014**-Cooling Tower Replacement for Town Hall \$80,000. The existing cooling tower is no longer supported because the manufacture has gone bankrupt. The cooling Tower must be replaced to protect our HVAC System.  
**2014**-Sand, restripe gym floor at CRC \$30,000. The Gym wood floor needs to be sanded flat because of water damage that occurred over the previous years. This is a one-time project to mitigate the problem.  
**2016**-Reseal parking lot at CRC \$10,000  
**2017**-Paint eaves and trim at Town Hall \$10,000; paint at Police building \$18,000; Reseal blacktop at Police building \$5,000.  
**2018**-Replace wood floors at town hall with carpet \$9,300 or replace with wood \$24,088 (both 1st & 2nd Floor)

**Project Justification and Relationship to Town Board Goals and Master Plans:**  
 Maintain current town assets to an acceptable standard. Reflect Pride in our community.

Project Costs / Year	2014	2015	2016	2017	2018		Total
Other	110,000		10,000	33,000	24,088		177,088
<b>Total:</b>	110,000	-	10,000	33,000	24,088	-	177,088

**Funding Sources**

Funding Sources	2014	2015	2016	2017	2018		Total
CIF Sales & Use Tax	110,000		10,000	33,000	24,088		177,088
<b>Total:</b>	110,000		10,000	33,000	24,088		177,088

**Operating Budget Impact: None as Town will maintain w/current O&M**

*Financial Plan*

Project Name	<b><u>Northern Integrated Supply Project (NISP)</u></b>	Scheduled Start	<u>2004</u>
Department / Division	<u>Engineering</u>	Scheduled Completion	<u>2025</u>
Requestor	<u>D Wagner</u>	Departmental Priority	<u>Priority II -SHOULD DO</u>
Account Number	<u>06-471-8456</u>	Departmental Ranking	<u>2 Important</u>

**Project Description and Location:**  
 The Northern Integrated Supply Project includes 15 local governments and water districts in the North Front Range. The proposed project is currently going through the Environmental Impact Study phase. The project proposes to build a system of water storage and conveyance for a new yield of 40,000 acre-feet.

**Project Justification and Relationship to Town Board Goals and Master Plans:**  
 New water supplies are necessary in order to meet the following Town Board goals:  
 Diverse, Growing Local Economy  
 Exceptional Services and Financially Responsible

Project Costs / Year	Projected 2013	2014	2015	2016	2017	2018	LT Projects	Total
Engineering / Planning	82,500	83,000	58,000	1,077,000				1,300,500
Construction					2,529,000	8,744,000	28,342,000	39,615,000
<b>Total:</b>	82,500	83,000	58,000	1,077,000	2,529,000	8,744,000	28,342,000	40,915,500

Funding Sources	Projected 2013	2014	2015	2016	2017	2018	LT Projects	Total
Water Impact fees	82,500	83,000	58,000	1,077,000	2,529,000	8,744,000	28,342,000	40,915,500
NISP Bond								
<b>Total:</b>	88,500	83,000	58,000	1,077,000	2,529,000	8,744,000	28,342,000	40,915,500

**Operating Budget Impact:** Unknown at this time

Project Name	<b><u>Sewer Line Rehab</u></b>	Scheduled Start	<u>Ongoing</u>
Department / Division	<u>Pub Works / Sewer System</u>	Scheduled Completion	<u>Ongoing</u>
Requestor	<u>T Walker</u>	Departmental Priority	<u>Priority II -SHOULD DO</u>
Account Number	<u>07-481-8457</u>	Departmental Ranking	<u>2 Important</u>

**Project Description and Location:**  
 Sewer line rehabilitation using the in-situ form process.  
**2013**-Oak St from S2-68 to S2-66 including Milner Mtn, Buckhorn Mtn, ,Crystal Mtn, and Parkview Mtn in Mountain View subdivision (66 services)2514'  
**2014**-Oak St from S2-66 to S2-149 including Storm Mtn, Iron Mtn, Table Mtn and Stone Mtn in Mountain view subdivision (40 services)2077'  
**2015**-Hemlock St from S2-149 to S2-146 including Pinyon Drive and Pinyon Court (50 services)2164'  
**2016**-Hemlock S2-146 to S2-159 including all of Larch Drive, Juniper Drive and Hemlock Court (45 services)2407'  
**2017**-S2 MH 33 to S2 MH 24 (493') S2 MH 24 to S2 MH 87 (1035")  
**2018**-S2 MH 35 to S1 MH 248 (725") S2 MH 87 to S2 MH 82 (615")

**Project Justification and Relationship to Town Board Goals and Master Plans:**  
 TB Goal to upgrade infrastructure to support future growth and development.

Project Costs / Year	2014	2015	2016	2017	2018	Total
Engineering/Study	82,875	78,130	83,370	91,435	89,625	425,435
<b>Total:</b>	82,875	78,130	83,370	91,435	89,625	425,435

Funding Sources	2014	2015	2016	2017	2018	Total
Monthly User Fees 20%	82,875	78,130	83,370	91,435	89,625	425,435
<b>Total:</b>	82,875	78,130	83,370	91,435	89,625	425,435

**Operating Budget Impact:** Absorbed in maintenance program

*Financial Plan*

Project Name	<u><b>Sewer Nutrient Study</b></u>	Scheduled Start	2014					
Department / Division	<u>Pub Works / Sewer System</u>	Scheduled Completion	2014					
Requestor	<u>T Walker</u>	Departmental Priority	Priority II -SHOULD DO					
Account Number	<u>07-482-6267-901</u>	Departmental Ranking	2 Important					
<b>Project Description and Location:</b>								
To conform to Water Quality Control Reg #85, nutrients management control, requiring wastewater treatment facilities to meet effluent limits for nutrients. This is a CDPHE grant awarded for an 80/20 split of the costs of the initial engineering study.								
If study indicates the design and construction, the initial estimate of cost is \$837,000, of which a grant \$230,000 has been awarded and the money needs to be spent before May 2016.								
<b>Project Justification and Relationship to Town Board Goals and Master Plans:</b>								
This is needed so the town can continue to be proactive in improving the town infrastructure. This is to prepare for the implementation of Federal Regulation 85.								
<b>Project Costs / Year</b>		2014	2015	2016	2017	2018		Total
Engineering/Study		72,000						72,000
<b>Total:</b>		72,000	-	-	-	-		72,000
<b>Funding Sources</b>								
Monthly User Fees 20%		14,400						14,400
CDPHE grant 80%		57,600						57,600
<b>Total:</b>		72,000	-	-	-	-		72,000
<b>Operating Budget Impact:</b> savings on electricity and maintenance labor to be determined by the study								

Project Name	<u><b>ADA Title II Compliance</b></u>	Scheduled Start	2012					
Department / Division	<u>Parks &amp; Recreation / Recreation</u>	Scheduled Completion	2014					
Requestor	<u>M Chew</u>	Departmental Priority	Priority I -MUST DO					
Account Number	<u>04-xxx-6444 &amp; 04-xxx-8444</u>	Departmental Ranking	1 Critical					
<b>Project Description and Location:</b>								
Per ADA Transition Plan to bring sites into compliance with 2010 Standards if technically feasible without undue hardship.								
<b>2012: \$25,859 ( maroon colored)</b>								
<b>2013: \$186,905 (green colored)</b>								
<b>2014: \$61,700 (blue colored)</b>								
<b>2012 Boardwalk Pk</b>	<b>\$16,000</b>	<b>2013 Boardwalk Pk</b>	<b>\$3,000</b>	<b>2014 Aberdour Circle Pk</b>	<b>\$1,400</b>			
<b>2012 Chimney Pk</b>	<b>\$9,859</b>	<b>2013 Chimney Pk</b>	<b>\$35,350</b>	<b>2014 Eastman Oxbow</b>	<b>\$18,000</b>			
		<b>2013 Chimney Pk Pool</b>	<b>\$13,605</b>	<b>2014 Poudre Pooch Pk</b>	<b>\$2,200</b>			
		<b>2013 CRC</b>	<b>\$2,500</b>	<b>2014 Windsor Museum</b>	<b>\$2,400</b>			
		<b>2013 Eastman Pk</b>	<b>\$25,200</b>	<b>2014 Windsor Lake</b>	<b>\$9,700</b>			
		<b>2013 Covenant Pk</b>	<b>\$3,000</b>	<b>2014 Windsor West Pk</b>	<b>\$28,000</b>			
		<b>2013 Main Pk</b>	<b>\$27,300</b>					
		<b>2013 Town Hall</b>	<b>\$1,000</b>					
		<b>2013 Founders Pk</b>	<b>\$24,800</b>					
		<b>2013 Highlands Pk</b>	<b>\$16,650</b>					
		<b>2013 Windsor Village Pk</b>	<b>\$34,500</b>					
<b>2012 TOTAL</b>		<b>2013 TOTAL</b>		<b>2014 TOTAL</b>				
<b>\$25,859</b>		<b>\$186,905</b>		<b>\$61,700</b>				
<b>Inc.15% Contingency</b>		<b>Inc.15% Contingency</b>		<b>Inc.15% Contingency</b>				
<b>\$29,738</b>		<b>\$214,941</b>		<b>\$70,955</b>				
<b>Project Justification and Relationship to Town Board Goals and Master Plans:</b>								
Per ADA Transition Plan to bring sites into compliance with 2010 Standards if technically feasible without undue hardship.								
<b>Project Costs / Year</b>	Projected 2013	2014	2015	2016	2017	2018		Total
Contingency	28,036	9,255						37,291
Other:	186,905	61,700						248,605
<b>Total:</b>	<b>214,941</b>	<b>70,955</b>	-	-	-	-		285,896
<b>Funding Sources</b>								
CIF - Sales & Use Tax	214,941	70,955						285,896
<b>Total:</b>	<b>214,941</b>	<b>70,955</b>	-	-	-	-		285,896
<b>Operating Budget Impact:</b> Will operate under existing resources.								

Project Name	<b>Town of Windsor Museum Landscaping</b>	Scheduled Start	2012
Department/Division	Parks & Recreation / Art & Heritage	Scheduled Completion	2018
Requestor	M Chew	Departmental Priority	Priority III -COULD DO
Account Number	04-456-6267-8412	Departmental Ranking	3 Important / but could wait

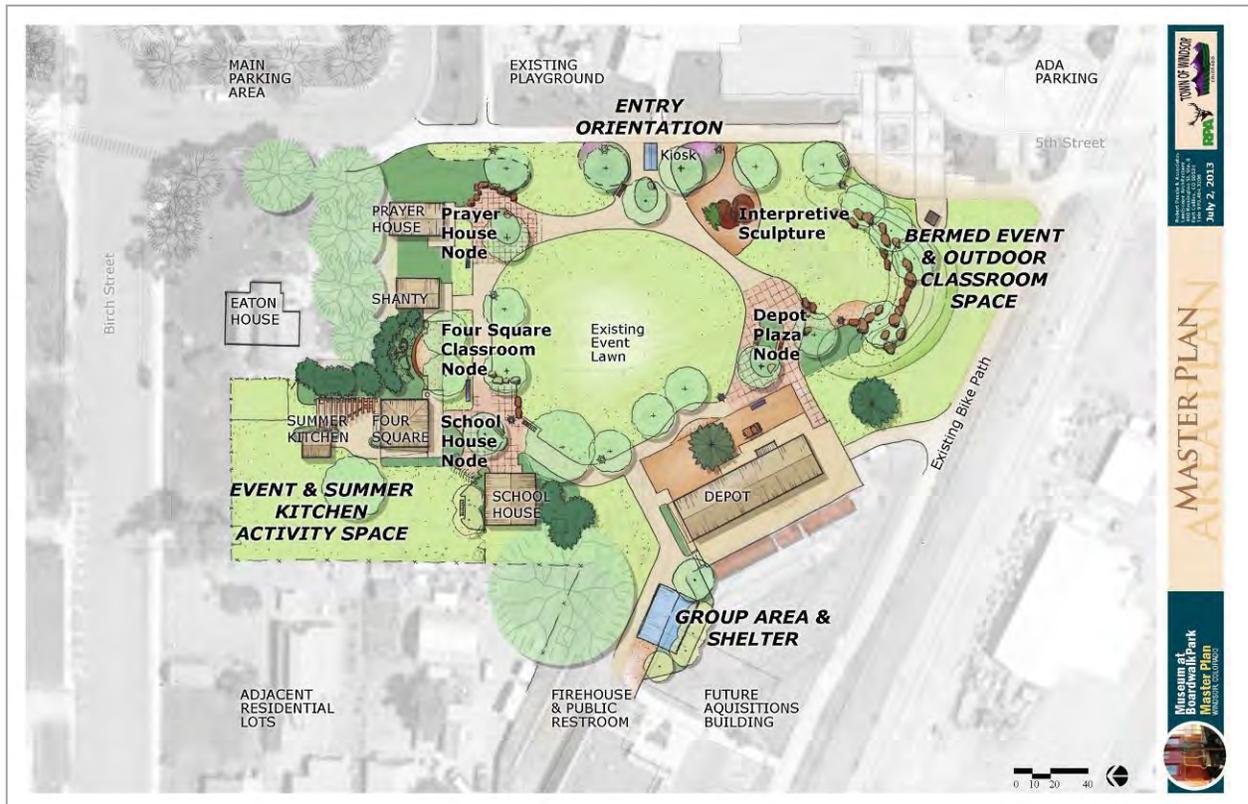
**Project Description and Location:**  
 Museum building restoration or improvements:  
**2013** Interpretive Landscape Planning \$50,000  
**2014** Interpretive Landscape-Phase 1 Construction (Shelter Improvements): \$58,138  
**2015** Interpretive Landscape-Phase 2 Construction(Design Build -Depot Deck, Railings, Ramp): \$45,000  
**2016** Interpretive Landscape-Phase 3 Planning (Construction Documents): \$37,645  
**2017** Interpretive Landscape-Phase 4 Construction (Demolition, Earth Work, Irrigation, Electrical): \$243,562  
**2018** Interpretive Landscape-Phase 5 Construction (Pavement-Hardscape, Fencing, Planting, Structures): \$281,704

**Project Justification and Relationship to Town Board Goals and Master Plans:**  
 Goal 1: Downtown and Lake  
 Goal 2: Diverse, Growing Local Economy  
 Goal 3: Town Government  
 Potential grant matches exist.

Project Costs / Year	Projected 2013	2014	2015	2016	2017	2018	Total
Engineering / Planning				37,645			37,645
Construction	19,718	58,138	45,000		243,562	281,704	648,122
<b>Total:</b>	19,718	58,138	45,000	37,645	243,562	281,704	685,767

Funding Sources	Projected 2013	2014	2015	2016	2017	2018	Total
CIF - Sales & Use Tax	19,718	58,138	45,000	37,645	243,562	281,704	685,767
<b>Total:</b>	19,718	58,138	45,000	37,645	243,562	281,704	685,767

**Operating Budget Impact:** No operational impact for this phase



*Financial Plan*

Project Name	<b><u>Poudre River dredging at WCR 13</u></b>	Scheduled Start	2014
Department/Division	<u>Engineering</u>	Scheduled Completion	2014
Requestor	<u>D Wagner</u>	Departmental Priority	Priority II -SHOULD DO
Account Number	<u>04-429-8445</u>	Departmental Ranking	<u>2 Important</u>
<b>Project Description and Location:</b> Remove gravel/sand deposit in Poudre River immediately upstream of the WCR 13 bridge.			
<b>Project Justification and Relationship to Town Board Goals and Master Plans:</b> Gravel and sand is deposited on the north side of the river which reduces the capacity of the bridge on WCR 13 to convey high river flows. This can adversely affect the south bank and can cause unnecessary flooding upstream of the bridge, including WCR 13. This was last done in early 2011, but material was deposited again during the high river flows in June 2011. A jetty will be constructed on the south bank to increase the water velocity on the north side which is expected to reduce the deposition of gravel/sand so that dredging doesn't have to be done so often. Goal: Promote, Manage and Facilitate an Effective Infrastructure System within the Town and the Northern Colorado Region			
<b>Project Costs/Year</b>		2014	2015
Construction		50,000	
<b>Total:</b>		50,000	-
<b>Funding Sources</b>			
Sales & Use tax		50,000	
<b>Total:</b>		50,000	-
<b>Operating Budget Impact:</b> N/A			

Project Name	<b><u>County Line Road ditch erosion mitigation</u></b>	Scheduled Start	2014
Department/Division	<u>Engineering</u>	Scheduled Completion	2015
Requestor	<u>D Wagner</u>	Departmental Priority	Priority II -SHOULD DO
Account Number	<u>04-429-8445</u>	Departmental Ranking	<u>2 Important</u>
<b>Project Description and Location:</b> Eliminate erosion in the borrow ditches along the steep section of County Line Road south of the Poudre River.			
<b>Project Justification and Relationship to Town Board Goals and Master Plans:</b> This section of County Line Road is 7% slope which means that drainage in the borrow ditches reaches high speed as it flows toward the bottom of the hill. Erosion in the ditches has been a perpetual issue. Large amounts of silt get carried to the bottom of the hill resulting in plugged culverts.			
<b>Project Costs/Year</b>		2014	2015
Engineering/Planning		50,000	
Construction			413,000
Contingency			61,950
<b>Total:</b>		50,000	474,950
<b>Funding Sources</b>			
Sales Tax		50,000	474,950
<b>Total:</b>		50,000	474,950
<b>Operating Budget Impact:</b> N/A			

*Financial Plan*

Project Name	<u><b>NP Fossil Belmont Ridge Park</b></u>	Scheduled Start					2014
Department / Division	<u>Parks &amp; Recreation / Parks &amp; Open Space</u>	Scheduled Completion					2015
Requestor	<u>M Chew</u>	Departmental Priority					Priority II -SHOULD DO
Account Number	<u>02-478-8412</u>	Departmental Ranking					2 Important
<b>Project Description and Location:</b>							
2014- \$40,000 design							
2015- Park development or maintenance according to Parks, Recreation and Open Lands Master Plan, and established priority.9 acres x \$170,000 per acre = \$1,020,000 (10% contingency and \$100,000 permits, taps, and inspections)							
* note that cost is design dependent							
<b>Project Justification and Relationship to Town Board Goals and Master Plans:</b>							
Goal 3: Town Government							
Goal 5: Quality Development through Managed Growth							
<b>Project Costs / Year</b>		2014	2015	2016	2017	2018	Total
Engineering / Planning		40,000					40,000
Construction			1,020,000				1,020,000
Contingency			102,000				102,000
Other:			100,000				100,000
<b>Total:</b>		40,000	1,222,000	-	-	-	1,262,000
<b>Funding Sources</b>							
PIF-Neighborhood		40,000	1,222,000				1,262,000
<b>Total:</b>		40,000	1,222,000	-	-	-	1,262,000
<b>Operating Budget Impact:</b>							
Staffing Costs			5,000				5,000
Operating Costs			7,000				7,000
<b>Total:</b>		-	12,000	-	-	-	12,000

Project Name	<u><b>Manhole Rehabilitation</b></u>	Scheduled Start					Ongoing
Department/Division	<u>Pub Works / Sewer System</u>	Scheduled Completion					Ongoing
Requestor	<u>T Walker</u>	Departmental Priority					Priority II -SHOULD DO
Account Number	<u>07-481-8457</u>	Departmental Ranking					2 Important
<b>Project Description and Location:</b>							
2014-4 manholes throughout town							
2015-5 manholes throughout town							
2016-5 manholes throughout town							
2017-4 manholes throughout town							
2018-5 manholes throughout town							
<b>Project Justification and Relationship to Town Board Goals and Master Plans:</b>							
TB Goal to upgrade infrastructure to support future growth and development.							
<b>Project Costs/Year</b>	Projected 2013	2014	2015	2016	2017	2018	Total
Other:	32,000	32,000	32,000	40,000	28,000	32,000	196,000
<b>Total:</b>	32,000	32,000	32,000	40,000	28,000	32,000	196,000
<b>Funding Sources</b>							
Monthly User Fees	32,000	32,000	32,000	40,000	28,000	32,000	196,000
<b>Total:</b>	32,000	32,000	32,000	40,000	28,000	32,000	196,000
<b>Operating Budget Impact:</b> Absorbed in maintenance program, also potential savings of repairs.							

*Financial Plan*

Project Name	<u><b>Railroad Crossing Improvements</b></u>				Scheduled Start		
Department/Division	Pub Works / Streets				Scheduled Completion		Ongoing
Requestor	T Walker				Departmental Priority		Priority II -SHOULD DO
Account Number	04-429-8445				Departmental Ranking		2 Important
<b>Project Description and Location:</b>							
2014 - 15th St and CR72							
2015 - CR 15 and Hwy 34							
2016 - CR 17 south of Crossroads							
2017 - 6th St north of Ash							
2018 -1st between Main and Walnut							
Out years repairs are determined on crossing most critical in need of repair/improvement.							
<b>Project Justification and Relationship to Town Board Goals and Master Plans:</b>							
TB Goal to upgrade infrastructure to support future growth and development and effective transportation.							
<b>Project Costs/Year</b>	Projected 2013	2014	2015	2016	2017	2018	Total
Other:	24,000	30,000	30,000	40,000	30,000	30,000	184,000
<b>Total:</b>	24,000	30,000	30,000	40,000	30,000	30,000	184,000
<b>Funding Sources</b>							
CIF Sales & Use Tax or Impact Fee	24,000	30,000	30,000	40,000	30,000	30,000	184,000
<b>Total:</b>	24,000	30,000	30,000	40,000	30,000	30,000	184,000
<b>Operating Budget Impact:</b> Will be maintained by Great Western RR							

Project Name	<u><b>I-25 / SH 392 Interchange Enhancements</b></u>				Scheduled Start		2012
Department/Division	CIF/Streets				Scheduled Completion		2014
Requestor	K Arnold /D Wagner				Departmental Priority		Priority III -COULD DO
Account Number	04-429-8445-903 & 04-429-6241				Departmental Ranking		2 Important
<b>Project Description and Location:</b>							
I-25 / SH 392 Interchange enhancements are additional costs above and beyond the I-25/SH392 interchange itself. They are for Windsor entry signage, enhanced barrier wall between the overpass and Westgate Drive and possibly enhanced landscaping. Costs are shared with Ft Collins (total each \$300,000).							
2014 Additional flowering landscape enhancements (\$22,000).							
<b>Project Justification and Relationship to Town Board Goals and Master Plans:</b>							
Build Community Spirit and Pride							
Diversify, Grow and Strengthen the Local Retail and Industrial Economy							
Promote, Manage and Facilitate an Effective Transportation System within the Town and the Northern Colorado Region							
<b>Project Costs/Year</b>	Projected 2013	2014	2015	2016	2017	2018	Total
Other	250,000	22,000					272,000
<b>Total:</b>	250,000	22,000	-	-	-	-	272,000
<b>Funding Sources</b>							
Sales & Use Tax	250,000	22,000					272,000
<b>Total:</b>	250,000	22,000	-	-	-	-	272,000
<b>Operating Budget Impact:</b> No impact for 2 years (developer responsibility)							

*Financial Plan*

Project Name	<u><b>7th Street sidewalk crossing at railroad</b></u>	Scheduled Start	2014
Department/Division	<u>Engineering</u>	Scheduled Completion	2014
Requestor	<u>D Wagner</u>	Departmental Priority	<u>Priority II -SHOULD DO</u>
Account Number	<u>04-429-8445</u>	Departmental Ranking	<u>2 Important</u>
<b>Project Description and Location:</b>			
Extend sidewalks on 7th Street across railroad tracks between Ash and Birch Streets. Existing sidewalks on both sides of 7th Street end before the tracks. The concrete panels between the rails exist. A permit from the state PUC and coordination with the railroad will be needed.			
<b>Project Justification and Relationship to Town Board Goals and Master Plans:</b>			
Promote, Manage and Facilitate an Effective Infrastructure System within the town and Northern Colorado Region - Support multiple forms of transportation			
<b>Project Costs/Year</b>		2014	2015
Construction		20,000	
<b>Total:</b>		20,000	-
<b>Funding Sources</b>			
Sales & Use Tax		20,000	
<b>Total:</b>		20,000	-
<b>Operating Budget Impact:</b> Absorbed in maintenance program			

Project Name	<u><b>Town-owned facility parking lot maintenance</b></u>	Scheduled Start	2014
Department/Division	<u>Engineering</u>	Scheduled Completion	2014
Requestor	<u>D Wagner</u>	Departmental Priority	<u>Priority II -SHOULD DO</u>
Account Number	<u>04-429-6242</u>	Departmental Ranking	<u>1 Critical</u>
<b>Project Description and Location:</b>			
Seal cracks in asphalt parking lots at the following Windsor facilities: Boardwalk Park, Chimney Park, Eastman Park and CRC			
<b>Project Justification and Relationship to Town Board Goals and Master Plans:</b>			
Goal: Promote, Manage and Facilitate an Effective Infrastructure System within the Town and the Northern Colorado Region			
<b>Project Costs/Year</b>		2014	2015
Construction		14,000	
<b>Total:</b>		14,000	-
<b>Funding Sources</b>			
Sales and Use Tax		14,000	
<b>Total:</b>		14,000	-
<b>Operating Budget Impact:</b> Absorbed in maintenance program			

*Financial Plan*

Project Name	<b><u>Town of Windsor Museum - Eaton House</u></b>	Scheduled Start					2014
Department/Division	Parks & Recreation / Art & Heritage	Scheduled Completion					2016
Requestor	M Chew	Departmental Priority					Priority III -COULD DO
Account Number	04-456-6267 & 04-456-8420	Departmental Ranking					3 Important / but could wait
<b>Project Description and Location:</b>							
Museum building restoration or improvements:							
<b>2014</b> Eaton House Historic Structure Assessment \$15,000 (Up to \$10,000 to be covered by State Hist. Fund Grant)							
<b>2015</b> Eaton House Master Plan: \$50,000							
<b>2016</b> Eaton House Renovation: \$200,000							
<b>Project Justification and Relationship to Town Board Goals and Master Plans:</b>							
Goal 1: Downtown and Lake							
Goal 2: Diverse, Growing Local Economy							
Goal 3: Town Government							
Potential grant matches exist.							
<b>Project Costs/Year</b>	2014	2015	2016	2017	2018		Total
Engineering/Planning	15,000	50,000					65,000
Construction			200,000				200,000
<b>Total:</b>	15,000	50,000	200,000	-	-		265,000
<b>Funding Sources</b>							
CIF - Sales & Use Tax	5,000	50,000	200,000				255,000
State Historical Fund Grant	10,000						10,000
<b>Total:</b>	15,000	50,000	200,000	-	-		265,000
<b>Operating Budget Impact:</b>							
Operating Costs			1,500				1,500
<b>Total:</b>	-	-	1,500	-	-		3,500

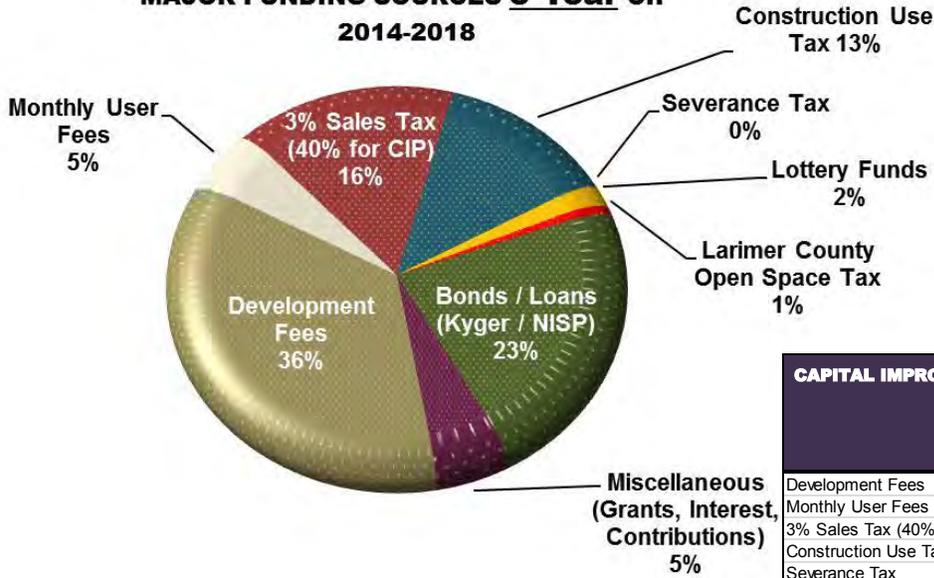


**5-YEAR CAPITAL IMPROVEMENT PROGRAM (CIP) 2014-2018**

This is the summary of the 5-year Capital Improvement Plan.

*Where does funding come from...*

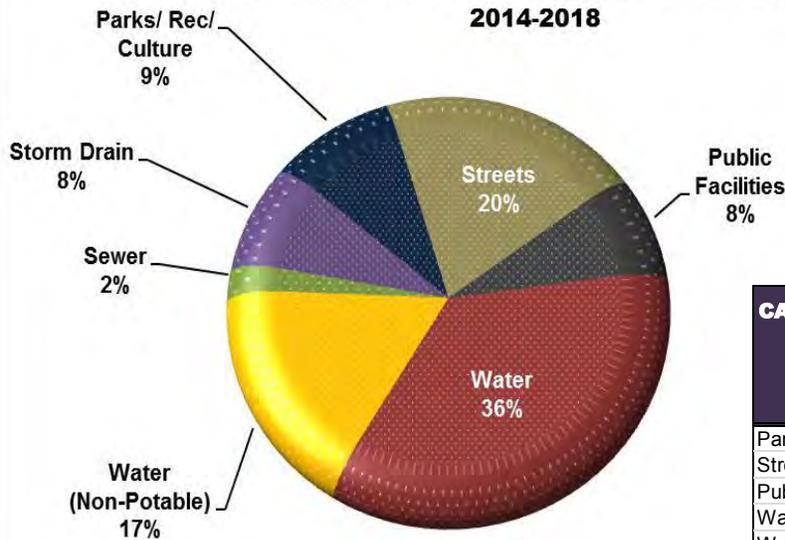
**CAPITAL IMPROVEMENT PLAN  
MAJOR FUNDING SOURCES 5-Year CIP  
2014-2018**



CAPITAL IMPROVEMENT PLAN MAJOR FUNDING SOURCES		
	2014-2018 Planned 5-Year CIP	2014- 2018
Development Fees	\$ 22,945,730	36%
Monthly User Fees	3,346,742	5%
3% Sales Tax (40% for CIP)	10,319,076	16%
Construction Use Tax	8,194,937	13%
Severance Tax	-	0%
Lottery Funds	1,130,100	2%
Larimer County Open Space Tax	475,750	1%
Bonds / Loans (Kyger / NISP)	14,500,000	23%
Miscellaneous (Grants, Interest, Contributions)	3,393,264	5%
<b>TOTAL</b>	<b>\$ 64,305,598</b>	<b>100%</b>

*...and where does it go?*

**CAPITAL IMPROVEMENT PLAN  
PROJECT EXPENDITURES 5-Year CIP by project type  
2014-2018**



CAPITAL IMPROVEMENT PLAN EXPENDITURES		
	2014-2018 Planned 5-Year CIP	2014-2018
Parks/ Rec/ Culture	\$ 4,302,195.00	9%
Streets	9,103,117	20%
Public Facilities	3,660,192	8%
Water	16,636,125	36%
Water (Non-Potable)	7,889,500	17%
Sewer	1,041,435	2%
Storm Drain	3,822,746	8%
<b>TOTAL</b>	<b>\$ 46,455,310</b>	<b>100%</b>

<b>CAPITAL IMPROVEMENT PLAN MAJOR FUNDING SOURCES</b>			
	<b>2013 Projected</b>	<b>2014 Budgeted Year 1</b>	<b>2014-2018 Planned 5-Year CIP</b>
Development Fees	\$ 4,539,350	\$ 4,580,648	\$ 22,945,730
Monthly User Fees	494,966	912,955	3,346,742
3% Sales Tax (40% for CIP)	2,312,522	1,995,550	10,319,076
Construction Use Tax	1,946,269	1,638,987	8,194,937
Severance Tax	254,637	-	-
Lottery Funds	202,735	226,020	1,130,100
Larimer County Open Space Tax	114,652	95,150	475,750
Bonds / Loans (Kyger / NISP)	-	4,500,000	14,500,000
Miscellaneous (Grants, Interest, Contributions)	963,538	2,056,353	3,393,264
<b>TOTAL</b>	<b>\$ 10,828,669</b>	<b>\$ 16,005,664</b>	<b>\$ 64,305,598</b>

The Kyger Reservoir Loan is reflected in 2014 funding sources.

The Northern Integrated Supply Project (NISP) includes 15 local governments and water districts in the North Front Range. The proposed project is currently going through the Environmental Impact Study phase. The project proposes to build a system of water storage and conveyance for a new yield of 40,000 acre-feet. It is scheduled for completion in 2025 and larger payments are scheduled to start in 2016, requiring outside funding. \$10,000,000 bond / loan is an estimate as the actual amount has not yet been determined.

<b>CAPITAL IMPROVEMENT PLAN EXPENDITURES</b>			
	<b>2013 Projected</b>	<b>2014 Budgeted Year 1</b>	<b>2014-2018 Planned 5-Year CIP</b>
Recreation / CRC	\$ -	\$ -	\$ -
Community Parks Development / Improvement	248,787	232,350	899,350
Neighborhood Parks Development / Improvement	975,604	180,000	1,402,000
Trails Projects	129,566	549,796	1,069,796
Art & Heritage Projects	19,718	73,138	931,049
Street Development	373,000	821,500	2,827,847
Street / Bridge / RR Crossing / Maintenance	1,572,569	2,088,270	6,275,270
Public Facilities Repair / Replace / Improvement	2,350,983	742,502	3,660,192
Water Construction / Oversizing / Mains	1,239,223	1,233,000	13,976,000
Water Line Replacements	150,000	400,000	2,425,000
Water Rights Acquisition	47,048	47,025	235,125
Non-Potable Construction / Replacement	180,700	5,974,000	6,889,500
Non-Potable Water Rights Acquisition	-	-	1,000,000
Sewer Construction / Oversizing / Mains	-	-	-
Sewer System Rehab	410,159	566,875	1,041,435
Storm Drainage Improvements/Replacements	385,000	1,894,231	3,822,746
<b>TOTAL</b>	<b>\$ 8,082,357</b>	<b>\$ 14,802,687</b>	<b>\$ 46,455,310</b>

The above mentioned NISP project is reflected in the Water Fund, along with the Kyger non-potable water reservoir, accounting for 41% of our 5-year Capital Improvement Program. These are two of the largest projects on our five-year horizon.

**2014 PROPOSED CAPITAL IMPROVEMENT PROGRAM (CIP) PROJECTS**

	2014				
	Sales / Use Tax CIF	Quality of Life PIF / CTF	Traffic Impact Fees CIF	Utilities W/S/SD/NP	Total
<b>BEGINNING BALANCE</b>	\$ 5,286,927	\$ 3,212,500	\$ 946,366	\$ 13,834,358	\$ 23,397,557
<b>REVENUE SOURCE:</b>					
Development Fees		1,419,207	846,897	2,314,544	4,580,648
Monthly User Fees				912,955	912,955
3% Sales Tax (40% for CIP)	1,995,550				1,995,550
Construction Use Tax	1,638,987				1,638,987
Severance Tax					-
Lottery Funds		226,020			226,020
Larimer County Open Space Tax		95,150			95,150
Bonds / External Loans				4,500,000	4,500,000
Miscellaneous (Grants, Interest, Contributions)	438,868	120,874		1,496,611	2,056,353
<b>TOTAL REVENUE:</b>	<b>\$ 4,073,406</b>	<b>\$ 1,861,251</b>	<b>\$ 846,897</b>	<b>\$ 9,224,110</b>	<b>\$ 16,005,664</b>
<b>DEBT SERVICE / TRANSFERS:</b>					
Debt Service (Police & Kern loans)	(145,080)			(303,972)	(449,052)
Sewer Fund Headworks Loan				(230,423)	(230,423)
Water Fund I-25 Loan (CIF to WF)	(62,653)			62,653	-
<b>TOTAL MISCELLANEOUS:</b>	<b>\$ (207,733)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (471,742)</b>	<b>\$ (679,475)</b>
<b>CAPITAL PROJECTS:</b>					
<sup>1</sup> Recreation / CRC					-
<sup>2</sup> Community Parks Dvpmt / Improvement	232,350				232,350
<sup>3</sup> Neighborhood Parks Dvpmt / Improvement	120,000	60,000			180,000
<sup>4</sup> Trails Projects		549,796			549,796
<sup>5</sup> Art & Heritage Projects	73,138				73,138
<sup>6</sup> Street Development	671,500		150,000		821,500
<sup>7</sup> Street / Bridge / RR Crossing Maintenance	2,088,270				2,088,270
<sup>8</sup> Public Facilities Repair / Replace / Improve	742,502				742,502
<sup>11</sup> Water Construction / Oversizing / Mains				1,233,000	1,233,000
<sup>12</sup> Water Line Replacements				400,000	400,000
<sup>13</sup> Water Rights Acquisition				47,025	47,025
<sup>14</sup> Non-Potable Construction / Replacement	820,000	625,000		4,529,000	5,974,000
<sup>15</sup> Non-Potable Water Rights Acquisition					-
<sup>16</sup> Sewer Construction / Oversizing / Mains					-
<sup>17</sup> Sewer System Rehab				566,875	566,875
<sup>18</sup> Storm Drainage Improvements / Replacements				1,894,231	1,894,231
<b>TOTAL PROJECT COSTS:</b>	<b>\$ 4,747,760</b>	<b>\$ 1,234,796</b>	<b>\$ 150,000</b>	<b>\$ 8,670,131</b>	<b>\$ 14,802,687</b>
<b>Beginning Balance Plus Revenue Less Expenditures</b>					
	<b>\$ 4,404,840</b>	<b>\$ 3,838,955</b>	<b>\$ 1,643,263</b>	<b>\$ 13,916,596</b>	<b>\$ 23,921,059</b>

**2015 PROPOSED CAPITAL IMPROVEMENT PROGRAM (CIP) PROJECTS**

	2015				
	Sales / Use Tax CIF	Quality of Life PIF / CTF	Traffic Impact Fees CIF	Utilities W/S/SD/NP	Total
<b>BEGINNING BALANCE</b>	\$ 4,404,840	\$ 3,838,955	\$ 1,643,263	\$ 13,916,596	\$ 23,921,059
<b>REVENUE SOURCE:</b>					
Development Fees		1,418,439	859,502	2,314,540	4,592,481
Monthly User Fees				1,284,937	1,284,937
3% Sales Tax (40% for CIP)	2,080,881				2,080,881
Construction Use Tax	1,638,987				1,638,987
Severance Tax					-
Lottery Funds		226,020			226,020
Larimer County Open Space Tax		95,150			95,150
Bonds / External Loans					-
Miscellaneous (Grants, Interest, Contributions)	3,868	528		1,043,346	1,047,743
<b>TOTAL REVENUE:</b>	<b>\$ 3,723,737</b>	<b>\$ 1,740,137</b>	<b>\$ 859,502</b>	<b>\$ 4,642,823</b>	<b>\$ 10,966,199</b>
<b>DEBT SERVICE / TRANSFERS:</b>					
Debt Service (Police, Kern loans, NISP Bonds)	(145,080)			(1,039,790)	(1,184,870)
Sewer Fund Headworks Loan				(232,396)	(232,396)
Water Fund I-25 Loan (CIF to WF)	(62,653)			62,653	-
<b>TOTAL MISCELLANEOUS:</b>	<b>\$ (207,733)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,209,533)</b>	<b>\$ (1,417,266)</b>
<b>CAPITAL PROJECTS:</b>					
<sup>1</sup> Recreation / CRC					-
<sup>2</sup> Community Parks Dvpmt / Improvement		50,000			50,000
<sup>3</sup> Neighborhood Parks Dvpmt / Improvement		1,222,000			1,222,000
<sup>4</sup> Trails Projects		200,000			200,000
<sup>5</sup> Art & Heritage Projects	95,000				95,000
<sup>6</sup> Street Development	534,950		211,724		746,674
<sup>7</sup> Street / Bridge / RR Crossing Maintenance	1,034,000				1,034,000
<sup>8</sup> Public Facilities Repair / Replace / Improve	350,414				350,414
<sup>11</sup> Water Construction / Oversizing / Mains				208,000	208,000
<sup>12</sup> Water Line Replacements				1,200,000	1,200,000
<sup>13</sup> Water Rights Acquisition				47,025	47,025
<sup>14</sup> Non-Potable Construction / Replacement				328,000	328,000
<sup>15</sup> Non-Potable Water Rights Acquisition				1,000,000	1,000,000
<sup>16</sup> Sewer Construction / Oversizing / Mains					-
<sup>17</sup> Sewer System Rehab				110,130	110,130
<sup>18</sup> Storm Drainage Improvements / Replacements				1,928,515	1,928,515
<b>TOTAL PROJECT COSTS:</b>	<b>\$ 2,014,364</b>	<b>\$ 1,472,000</b>	<b>\$ 211,724</b>	<b>\$ 4,821,670</b>	<b>\$ 8,519,758</b>
<b>Beginning Balance Plus Revenue Less Expenditures</b>					
	<b>\$ 5,906,480</b>	<b>\$ 4,107,092</b>	<b>\$ 2,291,040</b>	<b>\$ 12,528,216</b>	<b>\$ 24,950,235</b>

**2016 PROPOSED CAPITAL IMPROVEMENT PROGRAM (CIP) PROJECTS**

	2016				
	Sales / Use Tax CIF	Quality of Life PIF / CTF	Traffic Impact Fees CIF	Utilities W/S/SD/NP	Total
<b>BEGINNING BALANCE</b>	\$ 5,906,480	\$ 4,107,092	\$ 2,291,040	\$ 12,528,216	\$ 24,950,235
<b>REVENUE SOURCE:</b>					
Development Fees		1,417,648	859,502	2,314,540	4,591,690
Monthly User Fees				458,177	458,177
3% Sales Tax (40% for CIP)	2,080,881				2,080,881
Construction Use Tax	1,638,987				1,638,987
Severance Tax					-
Lottery Funds		226,020			226,020
Larimer County Open Space Tax		95,150			95,150
Bonds / External Loans (NISP)				10,000,000	10,000,000
Miscellaneous (Grants, Interest, Contributions)	3,868	528		164,519	168,916
<b>TOTAL REVENUE:</b>	\$ 3,723,737	\$ 1,739,346	\$ 859,502	\$ 12,937,236	\$ 19,259,821
<b>DEBT SERVICE / TRANSFERS:</b>					
Debt Service (Police, Kern loans, NISP Bonds)	(145,080)			(1,039,790)	(1,184,870)
Sewer Fund Headworks Loan				(234,589)	(234,589)
Water Fund I-25 Loan (CIF to WF)	(62,653)			62,653	-
<b>TOTAL MISCELLANEOUS:</b>	\$ (207,733)	\$ -	\$ -	\$ (1,211,726)	\$ (1,419,459)
<b>CAPITAL PROJECTS:</b>					
<sup>1</sup> Recreation / CRC					-
<sup>2</sup> Community Parks Dvpmt / Improvement	100,000				100,000
<sup>3</sup> Neighborhood Parks Dvpmt / Improvement					-
<sup>4</sup> Trails Projects					-
<sup>5</sup> Art & Heritage Projects	237,645				237,645
<sup>6</sup> Street Development	624,500		211,724		836,224
<sup>7</sup> Street / Bridge / RR Crossing Maintenance	1,048,500				1,048,500
<sup>8</sup> Public Facilities Repair / Replace / Improve	318,695				318,695
<sup>11</sup> Water Construction / Oversizing / Mains				1,262,000	1,262,000
<sup>12</sup> Water Line Replacements				325,000	325,000
<sup>13</sup> Water Rights Acquisition				47,025	47,025
<sup>14</sup> Non-Potable Construction / Replacement				250,000	250,000
<sup>15</sup> Non-Potable Water Rights Acquisition					-
<sup>16</sup> Sewer Construction / Oversizing / Mains					-
<sup>17</sup> Sewer System Rehab				123,370	123,370
<sup>18</sup> Storm Drainage Improvements / Replacements					-
<b>TOTAL PROJECT COSTS:</b>	\$ 2,329,340	\$ -	\$ 211,724	\$ 2,007,395	\$ 4,548,459
<b>Beginning Balance Plus Revenue Less Expenditures</b>					
	\$ 7,093,144	\$ 5,846,438	\$ 2,938,818	\$ 22,246,330	\$ 38,242,137

**2017 PROPOSED CAPITAL IMPROVEMENT PROGRAM (CIP) PROJECTS**

	2017				
	Sales / Use Tax CIF	Quality of Life PIF / CTF	Traffic Impact Fees CIF	Utilities W/S/SD/NP	Total
<b>BEGINNING BALANCE</b>	\$ 7,093,144	\$ 5,846,438	\$ 2,938,818	\$ 22,246,330	\$ 38,242,137
<b>REVENUE SOURCE:</b>					
Development Fees		1,416,833	859,502	2,314,540	4,590,875
Monthly User Fees				394,242	394,242
3% Sales Tax (40% for CIP)	2,080,881				2,080,881
Construction Use Tax	1,638,987				1,638,987
Severance Tax					-
Lottery Funds		226,020			226,020
Larimer County Open Space Tax		95,150			95,150
Bonds / External Loans					-
Miscellaneous (Grants, Interest, Contributions)	3,868	528		88,327	92,724
<b>TOTAL REVENUE:</b>	<b>\$ 3,723,737</b>	<b>\$ 1,738,531</b>	<b>\$ 859,502</b>	<b>\$ 2,797,109</b>	<b>\$ 9,118,880</b>
<b>DEBT SERVICE / TRANSFERS:</b>					
Debt Service (Police, Kern loans, NISP Bonds)	(145,080)			(1,039,790)	(1,184,870)
Sewer Fund Headworks Loan				(231,184)	(231,184)
Water Fund I-25 Loan (CIF to WF)	(62,653)			62,653	-
<b>TOTAL MISCELLANEOUS:</b>	<b>\$ (207,733)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$(1,208,321)</b>	<b>\$ (1,416,054)</b>
<b>CAPITAL PROJECTS:</b>					
<sup>1</sup> Recreation / CRC					-
<sup>2</sup> Community Parks Dvpmt / Improvement	457,000				457,000
<sup>3</sup> Neighborhood Parks Dvpmt / Improvement					-
<sup>4</sup> Trails Projects		70,000			70,000
<sup>5</sup> Art & Heritage Projects	243,562				243,562
<sup>6</sup> Street Development			211,724		211,724
<sup>7</sup> Street / Bridge / RR Crossing Maintenance	1,073,000				1,073,000
<sup>8</sup> Public Facilities Repair / Replace / Improve	456,099				456,099
<sup>11</sup> Water Construction / Oversizing / Mains				2,529,000	2,529,000
<sup>12</sup> Water Line Replacements				300,000	300,000
<sup>13</sup> Water Rights Acquisition				47,025	47,025
<sup>14</sup> Non-Potable Construction / Replacement				250,000	250,000
<sup>15</sup> Non-Potable Water Rights Acquisition					-
<sup>16</sup> Sewer Construction / Oversizing / Mains					-
<sup>17</sup> Sewer System Rehab				119,435	119,435
<sup>18</sup> Storm Drainage Improvements / Replacements					-
<b>TOTAL PROJECT COSTS:</b>	<b>\$ 2,229,661</b>	<b>\$ 70,000</b>	<b>\$ 211,724</b>	<b>\$ 3,245,460</b>	<b>\$ 5,756,845</b>
<b>Beginning Balance Plus Revenue Less Expenditures</b>	<b>\$ 8,379,487</b>	<b>\$ 7,514,969</b>	<b>\$ 3,586,596</b>	<b>\$ 20,589,658</b>	<b>\$ 40,188,117</b>

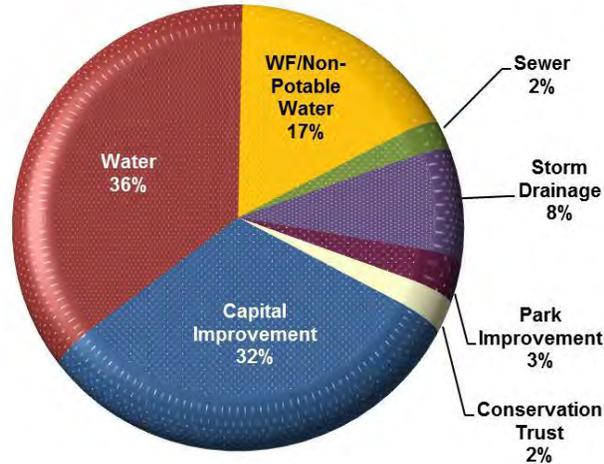
**2018 PROPOSED CAPITAL IMPROVEMENT PROGRAM (CIP) PROJECTS**

	2018				
	Sales / Use Tax CIF	Quality of Life PIF / CTF	Traffic Impact Fees CIF	Utilities W/S/SD/NP	Total
<b>BEGINNING BALANCE</b>	\$ 8,379,487	\$ 7,514,969	\$ 3,586,596	\$ 20,589,658	\$ 40,188,117
<b>REVENUE SOURCE:</b>					
Development Fees		1,415,993	859,502	2,314,540	4,590,036
Monthly User Fees				296,432	296,432
3% Sales Tax (40% for CIP)	2,080,881				2,080,881
Construction Use Tax	1,638,987				1,638,987
Severance Tax					-
Lottery Funds		226,020			226,020
Larimer County Open Space Tax		95,150			95,150
Bonds / External Loans					-
Miscellaneous (Grants, Interest, Contributions)	3,868	528		23,133	27,531
<b>TOTAL REVENUE:</b>	\$ 3,723,737	\$ 1,737,692	\$ 859,502	\$ 2,634,106	\$ 8,955,037
<b>DEBT SERVICE / TRANSFERS:</b>					
Debt Service (Police, Kern loans, NISP Bonds)	(145,080)			(1,039,790)	1,184,870
Sewer Fund Headworks Loan				(231,184)	(231,184)
Water Fund I-25 Loan (CIF to WF)	(62,653)			62,653	-
<b>TOTAL MISCELLANEOUS:</b>	\$ (207,733)	\$ -	\$ -	\$ (1,208,321)	\$ (1,416,054)
<b>CAPITAL PROJECTS:</b>					
<sup>1</sup> Recreation / CRC					-
<sup>2</sup> Community Parks Dvpmt / Improvement	60,000				60,000
<sup>3</sup> Neighborhood Parks Dvpmt / Improvement					-
<sup>4</sup> Trails Projects		250,000			250,000
<sup>5</sup> Art & Heritage Projects	281,704				281,704
<sup>6</sup> Street Development			211,724		211,724
<sup>7</sup> Street / Bridge / RR Crossing Maintenance	1,031,500				1,031,500
<sup>8</sup> Public Facilities Repair / Replace / Improve	1,792,482				1,792,482
<sup>11</sup> Water Construction / Oversizing / Mains				8,744,000	8,744,000
<sup>12</sup> Water Line Replacements				200,000	200,000
<sup>13</sup> Water Rights Acquisition				47,025	47,025
<sup>14</sup> Non-Potable Construction / Replacement	87,500				87,500
<sup>15</sup> Non-Potable Water Rights Acquisition					-
<sup>16</sup> Sewer Construction / Oversizing / Mains					-
<sup>17</sup> Sewer System Rehab				121,625	121,625
<sup>18</sup> Storm Drainage Improvements / Replacements					-
<b>TOTAL PROJECT COSTS:</b>	\$ 3,253,186	\$ 250,000	\$ 211,724	\$ 9,112,650	\$ 12,827,560
<b>Beginning Balance Plus Revenue Less Expenditures</b>					
	\$ 8,642,304	\$ 9,002,660	\$ 4,234,373	\$ 12,902,793	\$ 34,899,540

**2014-2018 PROPOSED CAPITAL IMPROVEMENT PROGRAM (CIP) PROJECTS**

	<b>5-Yr Capital Improvement Plan 2014-2018</b>				
	<b>Sales / Use Tax CIF</b>	<b>Quality of Life PIF / CTF</b>	<b>Traffic Impact Fees CIF</b>	<b>Utilities W/S/SD/NP</b>	<b>Total</b>
<b>BEGINNING BALANCE</b>	\$ 5,286,927	\$ 3,212,500	\$ 946,366	\$ 13,834,358	\$ 23,397,557
<b>REVENUE SOURCE:</b>					
Development Fees	-	7,088,119	4,284,905	11,572,706	22,945,730
Monthly User Fees	-	-	-	3,346,742	3,346,742
3% Sales Tax (40% for CIP)	10,319,076	-	-	-	10,319,076
Construction Use Tax	8,194,937	-	-	-	8,194,937
Severance Tax	-	-	-	-	-
Lottery Funds	-	1,130,100	-	-	1,130,100
Larimer County Open Space Tax	-	475,750	-	-	475,750
Bonds / External Loans	-	-	-	14,500,000	14,500,000
Miscellaneous (Grants, Interest, Contributions)	454,341	122,988	-	2,815,935	3,393,264
<b>TOTAL REVENUE:</b>	<b>\$ 18,968,353</b>	<b>\$ 8,816,957</b>	<b>\$ 4,284,905</b>	<b>\$ 32,235,383</b>	<b>\$ 64,305,598</b>
<b>DEBT SERVICE / TRANSFERS:</b>					
Debt Service (Police, Kern loans, NISP Bonds)	(725,400)	-	-	(4,463,132)	(5,188,532)
Sewer Fund Headworks Loan	-	-	-	(1,159,776)	(1,159,776)
Water Fund I-25 Loan (CIF to WF)	(313,265)	-	-	313,265	-
<b>TOTAL MISCELLANEOUS:</b>	<b>\$ (1,038,665)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (5,309,643)</b>	<b>\$ (6,348,308)</b>
<b>CAPITAL PROJECTS:</b>					
<sup>1</sup> Recreation / CRC	-	-	-	-	-
<sup>2</sup> Community Parks Dvpmt / Improvement	849,350	50,000	-	-	899,350
<sup>3</sup> Neighborhood Parks Dvpmt / Improvement	120,000	1,282,000	-	-	1,402,000
<sup>4</sup> Trails Projects	-	1,069,796	-	-	1,069,796
<sup>5</sup> Art & Heritage Projects	931,049	-	-	-	931,049
<sup>6</sup> Street Development	1,830,950	-	996,897	-	2,827,847
<sup>7</sup> Street / Bridge / RR Crossing Maintenance	6,275,270	-	-	-	6,275,270
<sup>8</sup> Public Facilities Repair / Replace / Improve	3,660,192	-	-	-	3,660,192
<sup>11</sup> Water Construction / Oversizing / Mains	-	-	-	13,976,000	13,976,000
<sup>12</sup> Water Line Replacements	-	-	-	2,425,000	2,425,000
<sup>13</sup> Water Rights Acquisition	-	-	-	235,125	235,125
<sup>14</sup> Non-Potable Construction / Replacement	907,500	625,000	-	5,357,000	6,889,500
<sup>15</sup> Non-Potable Water Rights Acquisition	-	-	-	1,000,000	1,000,000
<sup>16</sup> Sewer Construction / Oversizing / Mains	-	-	-	-	-
<sup>17</sup> Sewer System Rehab	-	-	-	1,041,435	1,041,435
<sup>18</sup> Storm Drainage Improvements / Replacements	-	-	-	3,822,746	3,822,746
<b>TOTAL PROJECT COSTS:</b>	<b>\$ 14,574,311</b>	<b>\$ 3,026,796</b>	<b>\$ 996,897</b>	<b>\$ 27,857,306</b>	<b>\$ 46,455,310</b>
<b>Beginning Balance Plus Revenue Less Expenditures</b>	<b>\$ 8,642,304</b>	<b>\$ 9,002,660</b>	<b>\$ 4,234,373</b>	<b>\$ 12,902,793</b>	<b>\$ 34,899,538</b>

**5-YEAR CAPITAL IMPROVEMENT PLAN  
EXPENDITURES  
by FUND 2014 - 2018**



**2014 - 2018 CAPITAL IMPROVEMENT PLAN (CIP) EXPENDITURES  
PROJECTS BY CATEGORY**

CATEGORY	5-Year Plan					TOTAL COST 2014-2018
	2014 BUDGETED	2015 PLANNED	2016 PLANNED	2017 PLANNED	2018 PLANNED	
Community Parks Development / Improvement	\$ 232,350	\$ 50,000	\$ 100,000	\$ 457,000	\$ 60,000	\$ 899,350
Neighborhood Parks Dvmt / Improvement	180,000	1,222,000	-	-	-	1,402,000
Trails Projects	549,796	200,000	-	70,000	250,000	1,069,796
Art & Heritage Projects	73,138	95,000	237,645	243,562	281,704	931,049
Street Development	821,500	746,674	836,224	211,724	211,724	2,827,847
Street / Bridge / RR Crossing / Maintenance	2,088,270	1,034,000	1,048,500	1,073,000	1,031,500	6,275,270
Public Facilities Repair / Replace / Improvement	742,502	350,414	318,695	456,099	1,792,482	3,660,192
Water Construction / Oversizing / Mains	1,233,000	208,000	1,262,000	2,529,000	8,744,000	13,976,000
Water Line Replacements	400,000	1,200,000	325,000	300,000	200,000	2,425,000
Water Rights Acquisition	47,025	47,025	47,025	47,025	47,025	235,125
Non-Potable Construction / Replacement	5,974,000	328,000	250,000	250,000	87,500	6,889,500
Non-Potable Water Rights Acquisition	-	1,000,000	-	-	-	1,000,000
Sewer System Rehab	566,875	110,130	123,370	119,435	121,625	1,041,435
Storm Drainage Improvements /Replacements	1,894,231	1,928,515	-	-	-	3,822,746
<b>TOTAL CIP</b>	<b>\$14,802,687</b>	<b>\$8,519,758</b>	<b>\$4,548,459</b>	<b>\$5,756,845</b>	<b>\$12,827,560</b>	<b>\$ 46,455,310</b>

**2014-2018 CAPITAL IMPROVEMENT PLAN EXPENDITURES  
PROJECTS BY CATEGORY**

<b>PROJECT</b>							
	2014	2015	2016	2017	2018	Total 5yr CIP	LT Projects
<b>1 Recreation / CRC</b>							
CRC Construction of Aquatics and / or Wellness component	-	-	-	-	-	-	15,000,000
<i>Subtotal</i>	-	-	-	-	-	-	15,000,000
<b>2 Community Parks Development</b>							
Diamond Valley remaining development per Master Plan	-	-	-	-	-	-	19,067,129
Eastman Park Dvpmnt Poudre Pooch shelter and fountain	-	50,000	-	-	-	50,000	-
<i>Subtotal</i>	-	50,000	-	-	-	50,000	19,067,129
<b>2 Community Parks Maintenance / Improvements</b>							
Chimney Park Pool - Deck Resurfacing	232,350	-	-	-	-	232,350	-
Main Park - Replace shelters	-	-	100,000	457,000	-	557,000	-
Chimney Park - North shelter replacement	-	-	-	-	60,000	60,000	-
<i>Subtotal</i>	232,350	-	100,000	457,000	60,000	849,350	-
<b>3 Neighborhood Parks Development</b>							
Stonehenge Developer Reimbursement	20,000	-	-	-	-	20,000	-
Fossil Belmont Ridge Development Design & Construction	40,000	1,222,000	-	-	-	1,262,000	-
Jacoby Farm Development	-	-	-	-	-	-	495,300
Wayne Miller Development	-	-	-	-	-	-	1,542,500
<i>Subtotal</i>	60,000	1,222,000	-	-	-	1,282,000	2,037,800
<b>3 Neighborhood Parks Maintenance / Improvements</b>							
Windsor Village Park Replace Irrigation system	120,000	-	-	-	-	120,000	-
<i>Subtotal</i>	120,000	-	-	-	-	120,000	-
<b>4 Trails Projects</b>							
Poudre Trail CR21 392 Underpass design	-	50,000	-	-	-	50,000	-
Poudre Trail Install concrete trail in the Three Bells I Conservation Easement share w/Larimer Co	25,000	-	-	-	-	25,000	-
Poudre Trail Construction from Westwood Village	250,000	-	-	-	-	250,000	-
Windsor Trail Upgrades/trails, BROE easement acquisition	5,000	-	-	-	-	5,000	-
Windsor Trail parallel to 7th Street – New Liberty to Laku Lake	99,450	-	-	-	-	99,450	-
Windsor Trail parallel to 7th Street – New Liberty to Laku Lake w/ <b>Safe Routes to Schools Grant</b>	120,346	-	-	-	-	120,346	-
Windsor Trail Windsor West Connection planning	50,000	-	-	-	-	50,000	-
Windsor Trail Upgrades/trails, Jacoby Road #2 Ditch Crossing & to 3 Bells	-	150,000	-	-	-	150,000	-
Windsor Trail System - Underpass RR at Grasslands engineering	-	-	-	70,000	50,000	120,000	-
Windsor Trail System -Underpass RR at Grasslands construct trail w / <b>State Trails Grant</b>	-	-	-	-	200,000	200,000	-
<i>Subtotal</i>	549,796	200,000	-	70,000	250,000	1,069,796	-

*Financial Plan*

5 Art & Heritage Projects							
	2014	2015	2016	2017	2018	Total 5yr CIP	LT Projects
Art & Heritage Center Elevator	-	-	-	-	-	-	305,000
Museums - Interpretive Landscape	58,138	45,000	37,645	243,562	281,704	666,049	-
Museum Collections / Exhibit Fabrication Building	-	-	-	-	-	-	675,000
Museums - Eaton House Historic Structure Assessment, Master Plan & Renovation	5,000	50,000	200,000	-	-	255,000	-
<i>Subtotal</i>	73,138	95,000	237,645	243,562	281,704	931,049	980,000
6 Street Development Projects							
	2014	2015	2016	2017	2018	Total 5yr CIP	LT Projects
Developer Reimb. Agreements	-	211,724	211,724	211,724	211,724	846,897	-
7th St Roundabouts - Garden / Stone Mountain (2)	-	-	-	-	-	-	1,220,000
WCR 19/ Hwy 392 Turn Lane	150,000	-	-	-	-	150,000	-
Eastman Park Dr / Cornerstone Dr Roundabout	621,500	-	-	-	-	621,500	-
Alley Paving between 6th & 7th Sts.	-	-	-	-	-	-	85,360
Eastman Park Dr / 7th St Roundabout	-	60,000	624,500	-	-	684,500	-
County Line Road ditch erosion mitigation	50,000	474,950	-	-	-	524,950	-
<i>Subtotal</i>	821,500	746,674	836,224	211,724	211,724	2,827,847	1,305,360
7 Street / Bridge / RR Crossing Maintenance Projects							
	2014	2015	2016	2017	2018	Total 5yr CIP	LT Projects
Street Maintenance - Overlays	1,069,500	754,000	758,500	743,000	751,500	4,076,500	-
Street Maintenance - sealcoating, crack sealing, concrete replacement	337,500	250,000	250,000	250,000	250,000	1,337,500	-
RR Crossing Improvements/ Repairs 15th St & CR72	30,000	30,000	40,000	30,000	30,000	160,000	-
Replace railing on 7th St./Poudre River Bridge	33,000	-	-	-	-	33,000	-
Poudre River dredging at WCR 13	50,000	-	-	50,000	-	100,000	-
7th Street sidewalk crossing at railroad	20,000	-	-	-	-	20,000	-
Town-owned facility parking lot maintenance	14,000	-	-	-	-	14,000	-
Bridge Replacement WCR21 Bridge	109,270	-	-	-	-	109,270	-
Bridge Replacement WCR21 Bridge w / <b>CDOT Grant</b>	425,000	-	-	-	-	425,000	-
<i>Subtotal</i>	2,088,270	1,034,000	1,048,500	1,073,000	1,031,500	6,275,270	-
8 Public Facilities Repair / Replacement / Improvements							
	2014	2015	2016	2017	2018	Total 5yr CIP	LT Projects
Cemetery Irrigation design & irrigation	329,547	350,414	308,695	423,099	1,768,394	3,180,149	853,728
GIS - Dev. Management System Software	210,000	-	-	-	-	210,000	-
Railroad Quiet Zones	-	-	-	-	-	-	2,300,000
I-25 / SH 392 Interchange Enhancements	22,000	-	-	-	-	22,000	-
ADA Title II Compliance Projects	70,955	-	-	-	-	70,955	-
Facilities- Cooling tower for Town Hall, Sand, restripe gym floor at CRC	110,000	-	10,000	33,000	24,088	177,088	-
<i>Subtotal</i>	742,502	350,414	318,695	456,099	1,792,482	3,660,192	3,153,728
11 WATER Construction / Oversizing / Mains							
	2014	2015	2016	2017	2018	Total 5yr CIP	LT Projects
Water Line Oversizing	-	150,000	150,000	-	-	300,000	-
Northern Integrated Supply (NISP)	83,000	58,000	1,077,000	2,529,000	8,744,000	12,491,000	28,342,000
Water Master Plan Rate Study	-	-	35,000	-	-	35,000	-
Water Transmission Line Connecting No. Weld Co.	-	-	-	-	-	-	2,776,000
Regional Water Treatment	-	-	-	-	-	-	-
Three million gallon Water Tank	700,000	-	-	-	-	700,000	-
Three million gallon Water Tank w / <b>DOLA Energy Grant</b>	450,000	-	-	-	-	450,000	-
<i>Subtotal</i>	1,233,000	208,000	1,262,000	2,529,000	8,744,000	13,976,000	31,118,000

*Financial Plan*

12 WATER Line Replacement							
	2014	2015	2016	2017	2018	Total 5yr CIP	LT Projects
Water Replacement Lines	400,000	1,200,000	325,000	300,000	200,000	2,425,000	-
<i>Subtotal</i>	400,000	1,200,000	325,000	300,000	200,000	2,425,000	-
13 WATER Rights Acquisition							
	2014	2015	2016	2017	2018	Total 5yr CIP	LT Projects
Raw Water Shares	47,025	47,025	47,025	47,025	47,025	235,125	-
<i>Subtotal</i>	47,025	47,025	47,025	47,025	47,025	235,125	-
14-15 NON-POTABLE WATER / KERN RESERVOIR							
	2014	2015	2016	2017	2018	Total 5yr CIP	LT Projects
Non-Potable Water- Poudre Plan corrections & TH connection to Main Park; Install pump at Covenant	79,000	78,000	-	-	-	157,000	-
Non-Potable Water- Construction of pipe encasement through Universal Forest Products	195,000	-	-	-	87,500	282,500	-
Windsor Lake -Shoreline rip-rap	-	250,000	250,000	250,000	-	750,000	-
Kyger Non-Potable Reservoir w/ CWCB loan PIF, CIF, WF	5,700,000	1,000,000	-	-	-	6,700,000	-
<i>Subtotal</i>	5,974,000	1,328,000	250,000	250,000	87,500	7,889,500	-
16 SEWER Construction / Oversizing / Mains							
	2014	2015	2016	2017	2018	Total 5yr CIP	LT Projects
Sewer Interceptor to Hwy 257 & Harmony Rd	-	-	-	-	-	-	2,900,000
<i>Subtotal</i>	-	-	-	-	-	-	2,900,000
17 SEWER SYSTEM Rehab							
	2014	2015	2016	2017	2018	Total 5yr CIP	LT Projects
Manhole Rehab	32,000	32,000	40,000	28,000	32,000	164,000	-
Sewer Line Rehab program	82,875	78,130	83,370	91,435	89,625	425,435	-
Sewer Nutrient Study	14,400	-	-	-	-	14,400	-
Sewer Nutrient Study w/ <b>CDPHE grant</b>	57,600	-	-	-	-	57,600	-
Replace Force Main to Gravity Sewer	190,000	-	-	-	-	290,000	-
Replace Force Main to Gravity Sewer w/ <b>DOLA Grant</b>	190,000	-	-	-	-	190,000	-
<i>Subtotal</i>	566,875	110,130	123,370	119,435	121,625	1,041,435	-
18 STORM DRAINAGE Improvements / Replacements							
	2014	2015	2016	2017	2018	Total 5yr CIP	LT Projects
Law Basin Master Plan Channel - Ph 1	-	-	-	-	-	-	4,423,300
Law Basin Master Plan Channel - Ph 2	-	-	-	-	-	-	4,262,200
Law Basin Master Plan Channel	278,243	390,173	-	-	-	668,417	-
Law Basin Master Plan Channel w/ <b>FEMA PDM Grant 69%</b>	626,716	878,827	-	-	-	1,505,542	-
Law Basin West Tributary Channel	989,272	659,515	-	-	-	1,648,787	-
<i>Subtotal</i>	1,894,231	1,928,515	-	-	-	3,822,746	8,685,500
<b>TOTAL 2014-2018 CIP</b>	<b>14,802,687</b>	<b>8,519,758</b>	<b>4,548,459</b>	<b>5,756,845</b>	<b>12,827,560</b>	<b>46,455,310</b>	<b>84,247,517</b>

**SUMMARIES AND ENDING FUND BALANCE ANALYSIS**  
REVENUE / EXPENDITURE AND BALANCES BY FUND SUMMARY

	2012 ACTUAL	2013 PROJECTED	2014 BUDGET
<b>BEGINNING BALANCES</b>			
General Fund	4,914,906	5,402,059	6,638,853
Park Improvement Fund	2,494,376	2,152,985	2,704,980
Conservation Trust Fund	262,783	331,235	507,521
Capital Improvement Fund	4,601,902	4,973,418	6,233,292
Community / Rec Center Fund	261,670	310,798	252,756
Water Fund	12,801,470	14,156,349	14,906,407
Sewer Fund	5,499,515	7,061,990	7,854,484
Storm Drainage Fund	970,403	1,848,726	2,095,350
Fleet Management Fund	192,875	130,356	314,437
Information Technology Fund	188,547	131,273	212,965
Windsor Building Authority Fund	145,483	145,518	145,513
Facility Services Fund	37,213	91,955	46,830
<b>BEGINNING BALANCE TOTALS</b>	<b>\$ 32,371,143</b>	<b>\$ 36,736,663</b>	<b>\$ 41,913,387</b>
<b>+ REVENUES</b>			
General Fund	12,222,323	13,131,492	12,587,683
Park Improvement Fund	1,931,326	1,699,241	1,560,368
Conservation Trust Fund	388,320	202,852	346,484
Capital Improvement Fund	6,256,475	5,841,534	5,387,978
Community / Rec Center Fund	5,052,113	1,042,600	986,054
Water Fund	6,783,870	5,564,091	10,167,969
Sewer Fund	7,564,198	2,798,084	2,800,250
Storm Drainage Fund	1,535,958	1,047,341	1,545,685
Fleet Management Fund	1,101,454	1,083,564	1,164,001
Information Technology Fund	615,581	720,857	1,059,146
Windsor Building Authority Fund	145,121	145,080	145,080
Facility Services Fund	596,597	545,572	612,806
<b>Total Revenue</b>	<b>44,193,337</b>	<b>33,822,308</b>	<b>38,363,504</b>
<b>= TOTAL FUNDS AVAILABLE</b>	<b>\$ 76,564,480</b>	<b>\$ 70,558,971</b>	<b>\$ 80,276,892</b>
<b>- EXPENDITURES</b>			
General Fund	11,735,169	11,894,699	12,716,127
Park Improvement Fund	2,272,717	1,147,246	800,601
Conservation Trust Fund	319,869	26,566	479,796
Capital Improvement Fund	5,884,959	4,581,661	5,339,148
Community / Rec Center Fund	5,002,986	1,100,642	1,158,804
Water Fund	5,428,991	4,814,033	10,601,617
Sewer Fund	6,001,723	2,005,590	2,104,761
Storm Drainage Fund	657,635	800,717	2,296,507
Fleet Management Fund	1,163,973	899,482	1,256,069
Information Technology Fund	672,855	639,165	1,235,290
Windsor Building Authority Fund	145,085	145,085	145,080
Facility Services Fund	541,855	590,698	612,806
<b>Total Expenditures</b>	<b>39,827,817</b>	<b>28,645,584</b>	<b>38,746,606</b>
<b>= ENDING BALANCES</b>			
General Fund	5,402,059	6,638,853	6,510,408
Park Improvement Fund	2,152,985	2,704,980	3,464,747
Conservation Trust Fund	331,235	507,521	374,209
Capital Improvement Fund	4,973,418	6,233,292	6,282,122
Community / Rec Center Fund	310,798	252,756	80,007
Water Fund	14,156,349	14,906,407	14,472,759
Sewer Fund	7,061,990	7,854,484	8,549,973
Storm Drainage Fund	1,848,726	2,095,350	1,344,528
Fleet Management Fund	130,356	314,437	222,370
Information Technology Fund	131,273	212,965	36,820
Windsor Building Authority Fund	145,518	145,513	145,513
Facility Services Fund	91,955	46,830	46,830
<b>ENDING BALANCE TOTALS</b>	<b>\$ 36,736,663</b>	<b>\$ 41,913,387</b>	<b>\$ 41,530,286</b>

*The Town uses fund balances rather than establishing reserve accounts as further explained in the Policies section on page 35 and at the end of this section on page 218.*

Financial Plan

TOWN OF WINDSOR						
<b>CONSOLIDATING FUND STATEMENT - All Funds</b>						
<b>2014 BUDGET</b>						
	2012 Actual	2013 Projected	2014 Budget	2015 Planned	2016 Planned	2017 Planned
<u>Combined Beginning</u>						
<u>Fund Balances</u>	\$ 32,371,143	\$ 36,736,663	\$ 41,913,387	\$ 41,530,286	\$ 46,010,936	\$ 50,874,087
<b>Revenue Summary</b>						
<b>Budget as Adopted:</b>						
Taxes	12,127,563	14,711,184	13,932,246	14,768,181	15,654,272	16,593,528
Licenses/Permits/Fines	476,789	477,274	434,379	447,411	460,833	474,658
Intergovernmental	1,357,369	1,354,834	1,273,140	1,311,334	1,350,674	1,391,195
Charges for Programs and Services	7,080,670	5,883,463	6,966,444	7,175,438	7,390,701	7,612,422
Impact and Plant Investment Fees	4,854,728	4,771,891	4,811,949	4,956,307	5,104,997	5,258,146
Grants	1,680,161	391,890	1,879,662	1,730,566	1,782,483	1,835,957
Earnings on Investments	206,418	612,864	178,907	184,275	189,803	195,497
Loan Proceeds	7,005,487	-	4,500,000	-	-	-
Interfund Loans/Transfers and Other	4,199,519	3,599,599	4,386,776	3,707,587	3,818,815	3,933,379
<b>Total Original Budget</b>	\$ 38,988,704	\$ 31,802,999	\$ 38,363,504	\$ 34,281,099	\$ 35,752,577	\$ 37,294,783
Supplemental Operating Requests	273,944					
Supplemental Capital Requests	2,922,815					
(Final Acceptance of Infrastructure & Water Fees from Developers)	2,007,874	2,019,310	\$ -	\$ -	\$ -	\$ -
<b>Total Final Budget Revenues</b>	\$ 44,193,337	\$ 33,822,308	\$ 38,363,504	\$ 34,281,099	\$ 35,752,577	\$ 37,294,783
<b>Resources Available</b>	\$ 76,564,480	\$ 70,558,971	\$ 80,276,892	\$ 75,811,385	\$ 81,763,513	\$ 88,168,870
<b>Expenditure Summary</b>						
<b>Budget as Adopted:</b>						
Personnel	8,109,703	8,161,982	9,283,950	9,748,147	10,235,555	10,747,332
Operation & Maintenance	7,873,149	8,026,520	8,764,122	9,027,046	9,297,857	9,576,793
Capital Outlay	9,854,634	5,173,819	15,265,308	5,329,033	5,488,904	5,653,571
Debt Service & Interfund Transfers	10,832,556	5,263,953	5,433,226	5,596,223	5,764,109	5,937,033
<b>Total Original Budget</b>	\$ 36,670,042	\$ 26,626,274	\$ 38,746,606	\$ 29,700,449	\$ 30,786,425	\$ 31,914,729
Percentage Change		-27.4%	45.5%	-23.3%	3.7%	3.7%
Supplemental Operating Requests	\$ 864,658		\$ -	\$ 100,000	\$ 103,000	\$ 106,090
Supplemental Capital Requests	285,243		-	-	-	-
(Final Acceptance of Infrastructure & Water Rights from Developers)	2,007,874	2,019,310	-	-	-	-
<b>Total Final Budget Expenditures</b>	\$ 39,827,817	\$ 28,645,584	\$ 38,746,606	\$ 29,800,449	\$ 30,889,425	\$ 32,020,819
<b>Combined Ending Fund Balances</b>	\$ 36,736,663	\$ 41,913,387	\$ 41,530,286	\$ 46,010,936	\$ 50,874,087	\$ 56,148,051

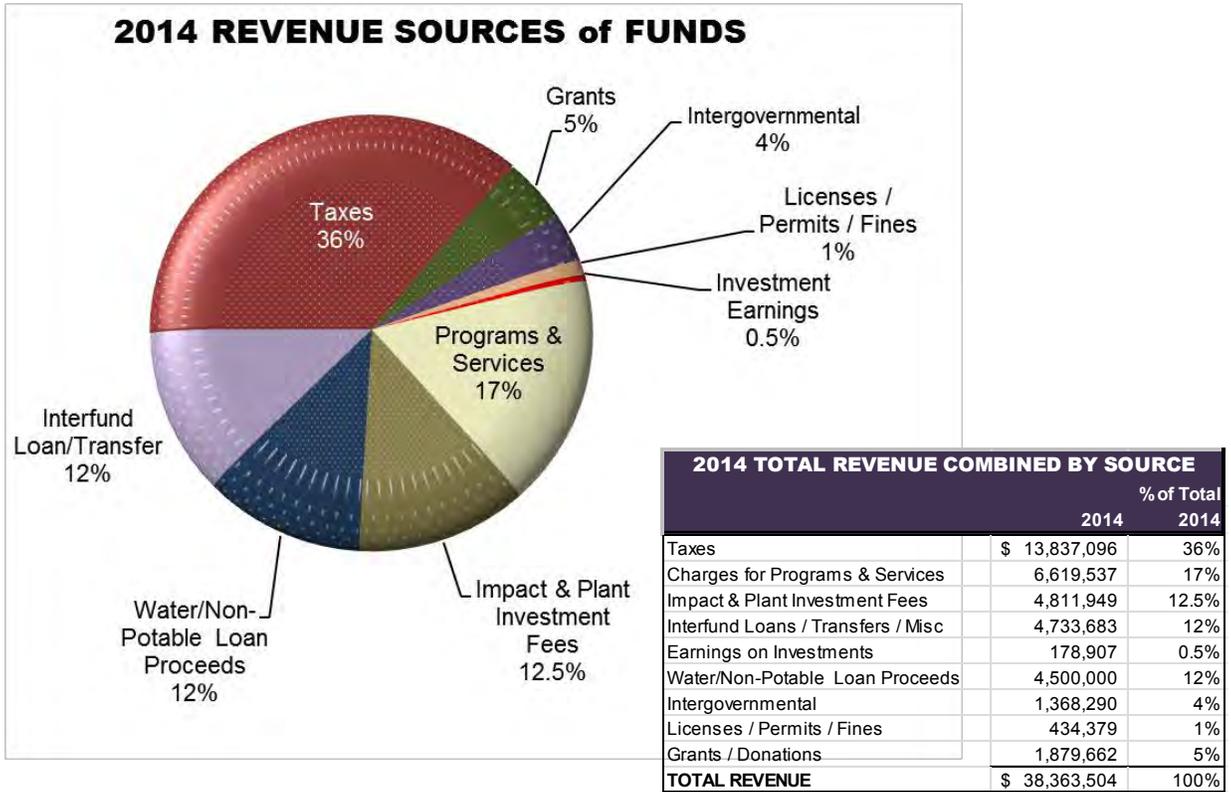
Infrastructure accepted from developers is reflected at costs detailed in the original development agreement. These do not reflect cash expended by the Town, but are shown as supplemental budget items to comply with accounting and budget law.

The change in fund balance from 2013 to 2014 represents revenue of \$6,379,662 from grants and loan proceeds to be expended on large one-time capital infrastructure projects. Fund balances are accumulated over time in various funds to provide for the construction of certain infrastructure and capital projects. Examples of such projects budgeted in 2014 are the Kyger Non-Potable Reservoir, an additional 3-million gallon water tank, Law Basin master channel and tributary work, and extensive street maintenance projects.

TOWN OF WINDSOR							
2014 CONSOLIDATING FUND STATEMENT							
2014 BUDGET							
	General Fund	Capital Improvement Fund	Other Governmental Funds*	Water Fund	Sewer Fund	Storm Drainage Fund	TOTAL
<b>Combined Beginning Fund Balances</b>	\$ 6,638,853	\$ 6,233,292	\$ 4,185,003	\$ 14,906,407	\$ 7,854,484	\$2,095,350	\$ 41,913,387
<b>Revenue Summary</b>							
TAXES	\$ 9,252,599	\$ 4,102,213	\$ 482,284				\$ 13,837,096
LICENSES & PERMITS	254,379						254,379
INTERGOVERNMENTAL	936,897		321,170				1,258,067
CHARGES PROGRAMS/SERVICES	1,022,597	846,897	1,518,525	\$ 4,682,024	\$ 2,548,176	\$ 918,305	11,536,524
FINES	180,000						180,000
LOANS/GRANTS/CONTRIBUTIONS		435,000	120,346	4,950,000	247,600	626,716	6,379,662
INTERFUND LOANS/TRANSFERS	694,768		3,325,383	366,625			4,386,776
MISCELLANEOUS GENERAL	90,046		105,650				195,696
EARNINGS ON INVESTMENTS	46,173	3,868	582	169,320	4,473	664	225,080
COLLECTIONS FOR OTHERS	110,223						110,223
<b>Total Final Budget Revenue</b>	\$ 12,587,683	\$ 5,387,978	\$ 5,873,940	\$ 10,167,969	\$ 2,800,250	\$1,545,685	\$38,363,504
<b>Resources Available</b>	\$ 19,226,535	\$ 11,621,270	\$ 10,058,942	\$ 25,074,376	\$ 10,654,734	\$3,641,035	\$ 80,276,892
<b>Expenditure Summary</b>							
PERSONNEL SERVICES	\$ 7,465,716		\$ 1,171,832	\$ 259,551	\$ 307,421	\$ 79,430	\$ 9,283,950
OPERATION & MAINT.	2,897,224	\$ 1,678,140	1,153,696	2,183,959	725,143	125,960	8,764,122
INTERFUND LOANS/TRANSFERS	2,353,187		325,017	151,986	328,900	196,885	3,355,976
DEBT SERVICE & TRANSFERS		462,733	512,055	872,040	230,423		2,077,250
CAPITAL OUTLAY	-	3,198,275	2,525,846	7,134,081	512,875	1,894,231	15,265,308
<b>Total Final Budget Expenditures</b>	\$ 12,716,127	\$ 5,339,148	\$ 5,688,446	\$ 10,601,617	\$ 2,104,761	\$2,296,507	\$38,746,606
<b>ENDING FUND BALANCE</b>	\$ 6,510,408	\$ 6,282,122	\$ 4,370,496	\$ 14,472,759	\$ 8,549,973	\$1,344,528	\$ 41,530,286
<b>Increases/Decrease in Fund Balance</b>	\$ (128,444)	\$ 48,830	\$ 185,493	\$ (433,648)	\$ 695,488	\$ (750,822)	\$ (383,101)

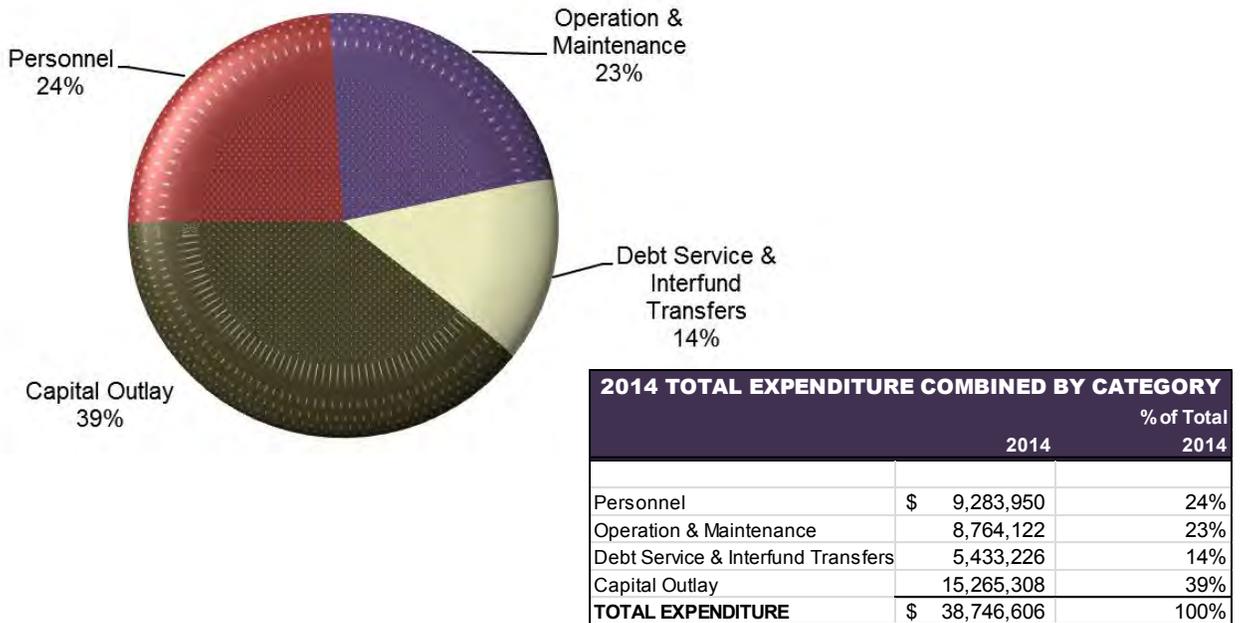
\*Includes Park Improvement, Conservation Trust, Community Recreation Center, Fleet Maintenance, Information Technology, Facility Services and Windsor Building Authority Funds.

The change in fund balance represents the net difference between the total revenues and total expenses. For the 2014 Budget, expenditures are more than the revenues by \$383,101. The general fund ending fund balance decrease uses more than ample surplus in fund balance and should be made up by revenues coming in above the very conservative projections. The water and storm drainage funds show a decrease in fund balance, where there is intentional spending of accumulated fund balances on one-time expenditures and does not indicate a negative operating budget. Total capital outlay for 2014 is budgeted at \$15,265,308. If these one-time expenditures did not occur, the fund balance would increase substantially more.



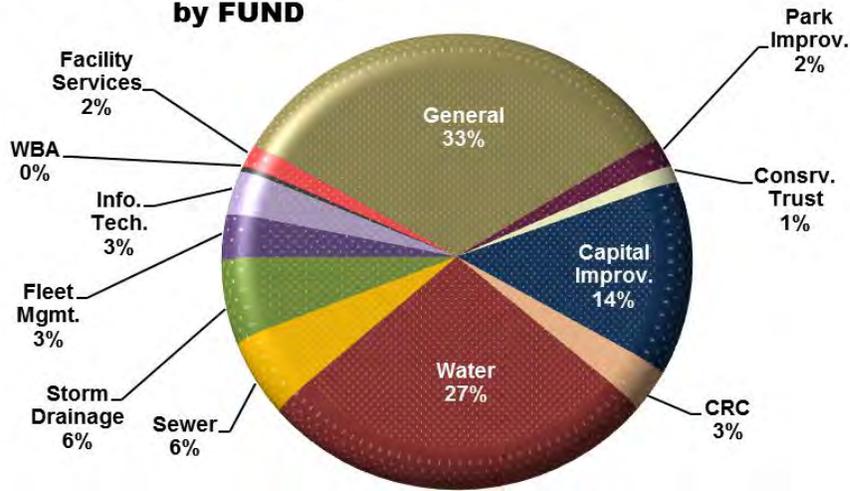
The primary external sources of revenue in the 2014 Budget are taxes, programs and services, followed by impact and plant investment. Purchase of the Kyger Non-Potable Water Reservoir is responsible for the \$4.5 million loan proceeds.

### 2014 EXPENDITURE by CATEGORY



The primary uses of revenue in the 2014 Budget are capital outlay and personnel services.

**2014 BUDGET: EXPENDITURES  
by FUND**

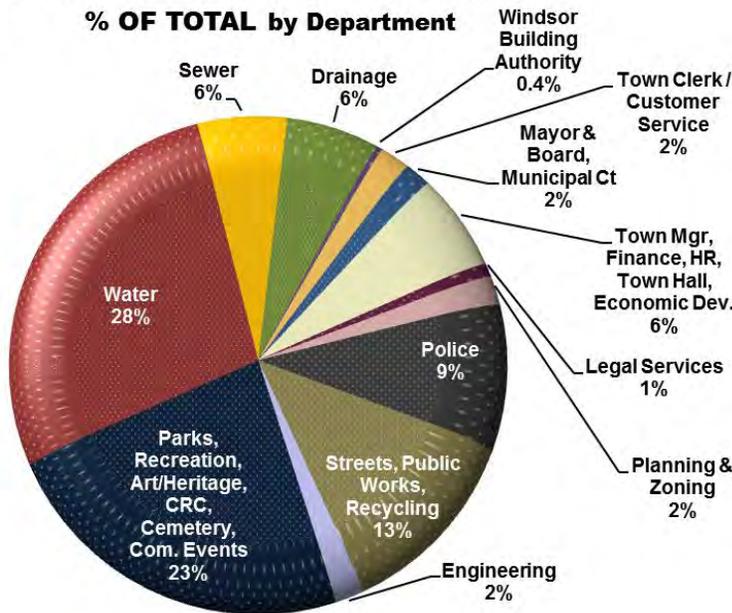


General	Park Improv.	Consrv. Trust	Capital Improv.	CRC	Water	Water / Non-Potable	Sewer	Storm Drainage	Fleet Mgmt.	Info. Tech.	WBA	Facility Services	TOTAL
\$12,716,127	\$800,601	\$479,796	\$5,339,148	\$1,158,804	\$10,601,617	\$0	\$2,104,761	\$2,296,507	\$1,256,069	\$1,235,290	\$145,080	\$612,806	\$38,746,606

The General, Water and Capital Improvement Funds make up 74% of the 2014 Budget primarily due to personnel services and operating and maintenance expenses in the General Fund, with the largest capital expenditure in the Water Fund (Kyger Non-potable Reservoir).

**2014 ALL FUND EXPENDITURE SUMMARY**

**% OF TOTAL by Department**



TOWN OF WINDSOR ALL FUND EXPENDITURE SUMMARY by Department 2014 BUDGET		
EXPENDITURES	2014 Total	% of Total
Town Clerk / Customer Service	\$ 750,767	2%
Mayor & Board, Municipal Ct	660,854	2%
Town Mgr, Finance, HR, Town Hall, Economic Dev.	2,478,614	6%
Legal Services	336,467	1%
Planning & Zoning	731,465	2%
Police	3,664,422	9%
Streets, Public Works, Recycling	4,852,003	13%
Engineering	725,076	2%
Parks, Recreation, Art/Heritage, CRC, Cemetery, Com. Events	9,069,652	23%
Water	10,712,778	28%
Sewer	2,265,861	6%
Drainage	2,353,568	6%
Windsor Building Authority	145,080	0.4%
<b>TOTAL EXPENDITURES</b>	<b>\$ 38,746,606</b>	<b>100%</b>

The Water Department's 28% of expenditures is due again to the Kyger Non-potable Reservoir. Second highest is the Parks, Recreation and Culture Departments at 23% of the 2014 Budget. They are tasked with budgeting and managing the Community Recreation Center, maintaining parks irrigation systems and multiple trail projects in 2014.

## INDIVIDUAL FUND SUMMARIES

TOWN OF WINDSOR  
GENERAL FUND SUMMARY

## 2014 BUDGET

	2010	2011	2012	2013	2013	2014
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
<b>BEGINNING FUND BALANCE</b>	<b>\$ 3,869,325</b>	<b>\$ 5,212,016</b>	<b>\$ 4,914,906</b>	<b>\$ 5,700,581</b>	<b>\$ 5,402,059</b>	<b>\$ 6,638,853</b>
<b>REVENUES</b>						
TAXES	8,623,370	9,317,586	8,797,416	8,843,584	9,515,876	9,252,599
LICENSES & PERMITS	137,555	181,021	291,749	205,349	290,368	254,379
INTERGOVERNMENTAL	1,521,788	979,121	945,158	946,390	916,774	936,897
SERVICES	894,389	924,877	1,002,073	976,714	1,029,153	1,022,597
FINES	165,410	122,913	185,040	150,845	186,905	180,000
INTERFUND TRANSFERS	644,760	681,084	681,015	645,539	645,540	694,768
MISCELLANEOUS GENERAL	187,567	128,901	202,759	448,438	426,201	136,219
COLLECTIONS FOR OTHERS	60,240	70,900	117,114	82,610	120,673	110,223
<b>Total Revenue</b>	<b>\$12,235,078</b>	<b>\$12,406,402</b>	<b>\$12,222,323</b>	<b>\$12,299,468</b>	<b>\$13,131,492</b>	<b>\$12,587,683</b>
<b>RESOURCES AVAILABLE</b>	<b>\$16,104,404</b>	<b>\$17,618,418</b>	<b>\$17,137,229</b>	<b>\$18,000,048</b>	<b>\$18,533,551</b>	<b>\$19,226,535</b>
<b>EXPENDITURE SUMMARY</b>						
PERSONNEL SERVICES	6,250,837	6,285,139	6,483,838	6,881,053	6,577,799	7,465,716
OPERATION & MAINT.	3,203,223	2,728,549	2,912,762	2,937,988	2,797,021	2,897,224
INTERFUND TRANSFERS	1,438,328	3,689,824	2,338,570	2,519,876	2,519,878	2,353,187
<b>Total Expenditures</b>	<b>\$10,892,388</b>	<b>\$12,703,513</b>	<b>\$11,735,169</b>	<b>\$12,338,917</b>	<b>\$11,894,699</b>	<b>\$12,716,127</b>
<b>EXPENDITURE DETAIL</b>						
Town Clerk & Customer Service	\$512,314	\$476,273	\$531,538	\$527,426	\$529,049	\$612,550
Mayor & Town Board	288,582	2,015,870	629,211	470,308	404,275	477,793
Municipal Court	17,985	17,904	18,746	19,659	16,695	19,930
Town Manager	290,037	222,121	255,572	277,826	243,200	322,910
Finance	514,201	575,965	547,276	579,638	559,935	606,852
Human Resources	264,258	300,832	302,381	345,699	331,151	409,871
Tornado Administration	228,195	-	-	-	-	-
Legal Services	549,140	461,016	419,134	370,000	394,998	329,869
Planning & Zoning	552,897	499,034	497,154	809,677	798,813	610,990
Economic Development	-	94,230	194,185	182,527	178,819	193,297
Police	2,109,844	2,350,679	2,543,857	2,685,654	2,631,441	2,853,408
Recycling	-	-	-	41,470	39,394	42,770
Streets & Alleys	893,124	908,677	977,109	949,735	919,093	1,009,692
Public Works	442,385	403,246	383,783	424,111	396,916	430,818
Engineering	550,651	565,856	593,477	600,833	592,574	618,025
Cemetery	96,690	96,805	107,777	112,878	108,052	118,590
Community Events	-	-	88,240	106,411	91,956	113,566
Forestry	267,148	424,084	329,311	309,139	291,929	324,531
Recreation	1,559,498	1,547,228	1,552,736	1,668,558	1,602,844	1,708,137
Aquatics	211,898	203,558	186,461	189,884	183,187	186,568
Parks	996,426	1,003,073	1,110,093	1,178,951	1,093,116	1,206,003
Safety / Loss Control	7,776	13,595	5,982	15,510	10,154	16,760
Art & Heritage	228,776	274,259	229,978	253,595	239,688	264,559
Town Hall	309,275	247,921	231,063	219,428	237,419	238,637
Police Pension	1,287	1,287	107	-	-	-
<b>Total Expenditure Detail</b>	<b>\$10,892,388</b>	<b>\$12,703,513</b>	<b>\$11,735,169</b>	<b>\$12,338,917</b>	<b>\$11,894,699</b>	<b>\$12,716,127</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 5,212,016</b>	<b>\$ 4,914,906</b>	<b>\$ 5,402,059</b>	<b>\$ 5,661,131</b>	<b>\$ 6,638,853</b>	<b>\$ 6,510,408</b>

General Fund – The General Fund (*a major governmental fund*) is the Town’s general operating fund, used to account for all financial transactions except those required to be accounted for in another fund. Major revenue sources include local property taxes, sales tax, franchise and other intergovernmental revenues. Expenditures include all costs associated with the daily operation of general government, public safety, public works, parks and recreation and community development.

**TOWN OF WINDSOR  
PARK IMPROVEMENT FUND  
2014 BUDGET**

	2010	2011	2012	2013	2013	2014
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
<b>BEGINNING FUND BALANCE</b>	\$1,692,144	\$1,986,663	\$2,494,376	\$2,230,824	\$2,152,985	\$2,704,980
<b>REVENUES</b>						
LARIMER CO OPEN SPACE	57,345	69,535	106,929	71,413	114,652	95,150
PARK FEES	539,274	986,452	1,823,793	1,158,228	1,584,178	1,464,808
INTEREST	1,958	967	604	667	411	411
GRANTS	4,984	-	-	-	-	-
<b>Total Revenue</b>	\$ 603,561	\$1,056,954	\$1,931,326	\$1,230,308	\$1,699,241	\$1,560,368
<b>RESOURCES AVAILABLE</b>	<b>\$2,295,705</b>	<b>\$3,043,617</b>	<b>\$4,425,702</b>	<b>\$3,461,133</b>	<b>\$3,852,226</b>	<b>\$4,265,348</b>
<b>EXPENDITURE SUMMARY</b>						
OPERATION & MAINT.	1,300	9,391	9,500	10,000	15,000	10,000
INTERFUND LOANS & TRANSFERS	277,742	76,914	76,914	24,246	24,246	25,601
CAPITAL OUTLAY	30,000	462,937	2,186,303	1,215,431	1,108,000	765,000
<b>Total Expenditures</b>	\$ 309,042	\$ 549,241	\$2,272,717	\$1,249,677	\$1,147,246	\$ 800,601
<b>EXPENDITURE DETAIL</b>						
Poudre Trail	-	9,000	9,500	35,000	15,000	35,000
Windsor Trail System	(49,920)	-	-	118,000	113,000	55,000
Diamond Valley	-	31,391	288,498	-	-	-
Boardwalk Park	1,300	401,937	-	-	-	-
General Park Development	76,914	76,914	76,914	24,246	24,246	650,601
Eastman Park	-	-	11,182	60,000	60,000	-
Windsor Highlands	250,748	-	-	-	-	-
Brunner Farm Park	-	-	419,533	-	-	-
Stonehenge Park	30,000	30,000	30,000	30,000	30,000	20,000
Bison Ridge Park	-	-	461,015	-	-	-
Poudre Heights Park	-	-	952,804	-	-	-
Northern Lights Park	-	-	23,271	982,431	905,000	-
Fossil Belmont Park	-	-	-	-	-	40,000
<b>Total Expenditure Detail</b>	\$ 309,042	\$ 549,241	\$2,272,717	\$1,249,677	\$1,147,246	\$ 800,601
<b>ENDING FUND BALANCE</b>	<b>\$1,986,663</b>	<b>\$2,494,376</b>	<b>\$2,152,985</b>	<b>\$2,211,456</b>	<b>\$2,704,980</b>	<b>\$3,464,747</b>

Park Improvement Fund (PIF) – This major governmental fund is a special revenue fund type which is funded by park fees. The expenditures represent new park construction.

TOWN OF WINDSOR  
**CONSERVATION TRUST FUND**

**2014 BUDGET**

	2010	2011	2012	2013	2013	2014
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
<b>BEGINNING FUND BALANCE</b>	\$168,349	\$105,715	\$262,783	\$302,932	\$331,235	\$507,521
<b>REVENUES</b>						
LOTTERY	138,942	167,332	188,169	165,424	202,735	226,020
INTEREST	149	98	152	152	118	118
GRANTS	-	-	200,000	-	-	120,346
<b>Total Revenue</b>	\$139,091	\$167,430	\$388,320	\$165,576	\$202,852	\$346,484
<b>RESOURCES AVAILABLE</b>	\$307,441	\$273,145	\$651,104	\$468,508	\$534,087	\$854,005
<b>EXPENDITURE SUMMARY</b>						
OPERATION & MAINT.	18,000	9,000	9,000	10,000	10,000	10,000
INTERFUND TRANSFERS	49,920	-	-	-	-	-
CAPITAL OUTLAY	133,806	1,362	310,869	374,000	16,566	469,796
<b>Total Expenditures</b>	\$201,725	\$ 10,362	\$319,869	\$384,000	\$ 26,566	\$479,796
<b>EXPENDITURE DETAIL</b>						
Poudre Trail	151,806	9,000	9,000	260,000	10,000	260,000
Windsor Lake Trail	49,920	1,362	310,869	124,000	16,566	219,796
<b>Total Expenditure Detail</b>	\$201,725	\$ 10,362	\$319,869	\$384,000	\$ 26,566	\$479,796
<b>ENDING FUND BALANCE</b>	\$105,715	\$262,783	\$331,235	\$ 84,508	\$507,521	\$374,209

Conservation Trust Fund (CTF) – This non-major governmental fund is a special revenue fund type which is funded by special taxes or other earmarked revenue sources which finance specific activities as required by law or administrative action. The expenditures represent park and trail construction and improvements. CTF can be used for the acquisition, development, and maintenance of new conservation sites or for capital improvements or maintenance for recreational purposes on any public site. Beginning in 2009, the CTF only uses lottery funds.

**TOWN OF WINDSOR  
CAPITAL IMPROVEMENT FUND  
2014 BUDGET**

	2010	2011	2012	2013	2013	2014
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
<b>BEGINNING FUND BALANCE</b>	<b>\$ 2,673,340</b>	<b>\$ 2,837,136</b>	<b>\$ 4,601,902</b>	<b>\$ 5,582,015</b>	<b>\$ 4,973,418</b>	<b>\$ 6,233,292</b>
<b>REVENUES</b>						
SEVERANCE TAX	-	-	260,132	187,292	254,637	234,020
SALES TAX	1,932,891	2,161,721	2,094,067	2,066,365	2,456,259	2,229,205
USE TAX	741,270	993,765	1,976,928	1,234,505	1,946,269	1,638,988
TRAFFIC IMPACT FEES	436,938	602,901	1,018,169	679,509	957,436	846,897
INTEREST	21,710	6,262	5,062	6,189	13,243	3,868
GRANTS	1,795,720	414,439	24,969	252,400	84,050	435,000
ACCEPTED INFRASTRUCTURE	584,637	2,413,585	794,017	-	-	-
OTHER	753,525	2,739,847	83,129	-	129,640	-
<b>Total Revenue</b>	<b>\$ 6,266,690</b>	<b>\$ 9,332,518</b>	<b>\$ 6,256,475</b>	<b>\$ 4,426,259</b>	<b>\$ 5,841,534</b>	<b>\$ 5,387,978</b>
<b>RESOURCES AVAILABLE</b>	<b>\$ 8,940,030</b>	<b>\$12,169,654</b>	<b>\$10,858,377</b>	<b>\$10,008,274</b>	<b>\$10,814,952</b>	<b>\$11,496,270</b>
<b>EXPENDITURE SUMMARY</b>						
OPERATION & MAINT.	1,047,241	827,799	1,468,585	1,464,347	1,484,193	1,678,140
DEBT SERVICE & TRANSFERS	640,647	1,510,239	1,564,208	457,325	207,733	462,733
CAPITAL OUTLAY	4,415,005	5,229,714	2,852,167	3,158,541	2,889,734	3,198,275
<b>Total Expenditures</b>	<b>\$ 6,102,894</b>	<b>\$ 7,567,752</b>	<b>\$ 5,884,959</b>	<b>\$ 5,080,214</b>	<b>\$ 4,581,661</b>	<b>\$ 5,339,148</b>
<b>EXPENDITURES BY DIVISION</b>						
Town Clerk / Customer Service	-	6,302	-	5,000	5,000	2,000
Mayor & Town Board	295,000	357,653	262,653	62,653	62,653	62,653
Town Manager	33,498	44,772	-	-	-	-
Finance / Information Systems	-	-	-	-	-	210,000
Police	(491,494)	263,249	149,390	158,300	152,580	220,180
Streets	2,519,185	5,562,644	4,844,215	3,913,383	3,670,262	2,997,025
Public Works	-	-	-	-	20,600	-
Cemetery	20,317	1,944	-	150,000	64,899	329,547
Windsor Lake / Trails System	-	-	-	100,000	-	11,155
Covenant Park	298,029	-	-	3,450	3,450	-
Founders Green Park	-	-	-	28,520	28,520	-
Diamond Valley	-	1,210,243	434,509	12,000	12,000	-
Forestry	-	-	54,585	-	-	-
Recreation	225,416	5,087	8,153	34,000	34,000	34,300
Parks	13,386	113	-	27,000	27,000	835,000
Chimney Park Pool	43,684	3,936	17,288	115,546	115,719	239,350
Art & Heritage	5,363	-	29,732	50,000	19,718	78,898
Town Hall	2,910,926	38,755	-	1,150	9,991	89,000
Windsor West Park	50,396	-	-	-	-	152,200
Main Park	32,421	-	-	144,332	144,332	20,000
Boardwalk Park	48,901	13,926	12,932	6,950	8,697	-
Chimney Park	97,866	19,435	-	40,653	40,653	-
Windsor Village Park	-	5,483	-	159,675	80,279	-
Poudre Natural Area	-	-	-	-	-	2,530
Eastman Park	-	5,634	-	28,980	28,980	20,700
Windsor Highland Park	-	-	-	19,148	19,148	-
Brunner Farm Park	-	-	14,586	-	-	-
Aberdour Circle Park	-	-	-	-	-	1,610
Community Recreation Center	-	25,142	56,917	19,475	33,180	33,000
Facility Services	-	3,435	-	-	-	-
<b>Total Expenditure Detail</b>	<b>\$6,102,894</b>	<b>\$7,567,752</b>	<b>\$5,884,959</b>	<b>\$5,080,214</b>	<b>\$4,581,661</b>	<b>\$5,339,148</b>
<b>ENDING FUND BALANCE</b>	<b>\$2,837,136</b>	<b>\$4,601,902</b>	<b>\$4,973,418</b>	<b>\$4,928,061</b>	<b>\$6,108,292</b>	<b>\$6,282,122</b>

Capital Improvement Fund (CIF) – This major governmental fund is a capital projects fund type which is established to account for financial resources segregated for the acquisition or construction of capital facilities other than those financed by enterprise operations. It is primarily funded by sales, use and severance taxes, and traffic impact fees.

**TOWN OF WINDSOR  
COMMUNITY / RECREATION CENTER FUND**

**2014 BUDGET**

	2010	2011	2012	2013	2013	2014
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
<b>BEGINNING FUND BALANCE</b>	\$ 117,744	\$ 184,140	\$ 261,670	\$ 262,529	\$ 310,798	\$ 252,756
<b>REVENUES</b>						
SALES TAX	322,148	351,925	349,010	341,571	407,351	371,534
USE TAX	50,377	67,211	136,247	82,940	130,791	110,750
INTEREST	253	127	73	82	53	53
SERVICES	82,658	86,047	70,163	50,000	53,717	53,717
INTERFUND TRANSFERS	695,000	695,000	600,000	450,000	450,000	450,000
OTHER	9,674	107	1,676	-	688	-
BOND PROCEEDS/PREMIUMS	-	-	3,894,944	-	-	-
<b>Total Revenue</b>	\$1,160,109	\$1,200,417	\$5,052,113	\$ 924,593	\$1,042,600	\$ 986,054
<b>RESOURCES AVAILABLE</b>	<b>\$1,277,853</b>	<b>\$1,384,557</b>	<b>\$5,313,784</b>	<b>\$1,187,122</b>	<b>\$1,353,398</b>	<b>\$1,238,810</b>
<b>EXPENDITURES</b>						
PERSONNEL SERVICES	421,238	376,087	349,454	351,992	331,445	365,843
OPERATION & MAINT.	230,861	140,524	120,273	135,599	137,537	145,375
DEBT SERVICE & TRANSFERS	441,614	606,276	638,315	631,760	631,660	647,585
BOND PAYMENT / ISSUING COST	-	-	3,894,944	-	-	-
<b>Total Expenditures</b>	\$1,093,712	\$1,122,887	\$5,002,986	\$1,119,352	\$1,100,642	\$1,158,804
<b>ENDING FUND BALANCE</b>	<b>\$ 184,140</b>	<b>\$ 261,670</b>	<b>\$ 310,798</b>	<b>\$ 67,770</b>	<b>\$ 252,756</b>	<b>\$ 80,007</b>

Community Recreation Center Fund (CRCF) – This non-major governmental fund is another special revenue fund type which is funded by sales tax, construction use tax, grants, and facility user fees. The expenditures represent operating and cost of construction.

**TOWN OF WINDSOR  
WATER FUND**

**2014 BUDGET**

	2010	2011	2012	2013	2013	2014
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
<b>BEGINNING FUND BALANCE</b>	\$3,961,623	\$4,426,132	\$5,313,253	\$6,965,660	\$6,083,957	\$7,127,665
<b>REVENUES</b>						
WATER SALES	2,917,802	3,001,360	3,453,160	3,309,221	3,415,059	3,289,542
INTEREST	72,610	130,971	191,965	133,561	162,983	169,320
GRANTS	-	30,570	12,652	-	-	-
OTHER FEES & CHARGES	148,640	236,478	399,539	243,905	235,535	256,031
<b>Total Revenue</b>	\$3,139,052	\$3,399,379	\$4,057,316	\$3,686,687	\$3,813,576	\$3,714,893
<b>RESOURCES AVAILABLE</b>	<b>\$7,100,675</b>	<b>\$7,825,511</b>	<b>\$9,370,569</b>	<b>\$10,652,347</b>	<b>\$9,897,533</b>	<b>\$10,842,558</b>
<b>EXPENDITURES</b>						
PERSONNEL SERVICES	190,116	194,821	193,322	197,795	195,807	259,551
SYSTEM OPERATION & MAINT.	2,021,457	1,872,559	2,615,443	1,861,705	1,935,413	2,125,151
INTERFUND TRANSFERS	414,506	444,879	471,836	488,647	488,647	538,068
CAPITAL OUTLAY	48,464	-	6,010	150,000	150,000	400,000
<b>Total Expenditures</b>	\$2,674,543	\$2,512,259	\$3,286,611	\$2,698,147	\$2,769,868	\$3,322,770
<b>ENDING FUND BALANCE</b>	<b>\$4,426,132</b>	<b>\$5,313,253</b>	<b>\$6,083,957</b>	<b>\$7,954,200</b>	<b>\$7,127,665</b>	<b>\$7,519,788</b>

**TOWN OF WINDSOR  
WATER PLANT INVESTMENT FEES  
2014 BUDGET**

	2010	2011	2012	2013	2013	2014
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
<b>BEGINNING FUND BALANCE</b>	<b>\$6,706,301</b>	<b>\$6,949,951</b>	<b>\$6,248,297</b>	<b>\$7,905,766</b>	<b>\$7,173,853</b>	<b>\$6,574,720</b>
<b>REVENUE</b>						
PLANT INVESTMENT FEES	401,651	790,409	1,198,071	794,471	722,700	903,726
GRANTS	-	-	-	800,000	-	450,000
LOANS FROM OTHER FUNDS	250,748	62,653	62,653	62,653	62,653	62,653
OTHER	228,230	552,686	259,706	-	-	-
<b>Total Revenue</b>	<b>\$ 880,630</b>	<b>\$1,405,748</b>	<b>\$1,520,430</b>	<b>\$1,657,124</b>	<b>\$ 785,353</b>	<b>\$1,416,379</b>
<b>RESOURCES AVAILABLE</b>	<b>\$7,586,931</b>	<b>\$8,355,699</b>	<b>\$7,768,726</b>	<b>\$9,562,890</b>	<b>\$7,959,206</b>	<b>\$7,991,099</b>
<b>EXPENDITURES</b>						
LOANS / TRANSFERS TO OTHER FUNDS	285,000	1,401,966	151,986	151,986	151,986	151,986
OVERSIZE LINES	-	-	-	-	-	-
TRANSMISSION MAINS	228,230	552,686	259,706	-	-	-
SYSTEM IMPROVEMENTS	123,750	152,750	183,181	2,283,000	1,232,500	1,983,000
<b>Total Expenditures</b>	<b>\$ 636,980</b>	<b>\$2,107,402</b>	<b>\$ 594,873</b>	<b>\$2,434,986</b>	<b>\$1,384,486</b>	<b>\$2,134,986</b>
<b>ENDING FUND BALANCE</b>	<b>\$6,949,951</b>	<b>\$6,248,297</b>	<b>\$7,173,853</b>	<b>\$7,127,904</b>	<b>\$6,574,720</b>	<b>\$5,856,113</b>

**DEVELOPMENT RAW WATER  
2014 BUDGET**

	2010	2011	2012	2013	2013	2014
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
<b>BEGINNING FUND BALANCE</b>	<b>\$1,098,951</b>	<b>\$ 962,021</b>	<b>\$ 845,587</b>	<b>\$ 169,336</b>	<b>\$ 931,778</b>	<b>\$ 925,056</b>
<b>REVENUES</b>						
RAW WATER FEES	359,720	530,151	656,191	71,207	47,048	47,025
<b>Total Revenue</b>	<b>\$ 359,720</b>	<b>\$ 530,151</b>	<b>\$ 656,191</b>	<b>\$ 71,207</b>	<b>\$ 47,048</b>	<b>\$ 47,025</b>
<b>RESOURCES AVAILABLE</b>	<b>\$1,458,671</b>	<b>\$1,492,172</b>	<b>\$1,501,778</b>	<b>\$ 240,542</b>	<b>\$ 978,825</b>	<b>\$ 972,081</b>
<b>EXPENDITURES</b>						
WATER SHARES	496,650	646,586	570,000	240,542	53,769	972,081
<b>Total Expenditures</b>	<b>\$ 496,650</b>	<b>\$ 646,586</b>	<b>\$ 570,000</b>	<b>\$ 240,542</b>	<b>\$ 53,769</b>	<b>\$ 972,081</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 962,021</b>	<b>\$ 845,587</b>	<b>\$ 931,778</b>	<b>\$ 0</b>	<b>\$ 925,056</b>	<b>\$ 0</b>

**WATER FUND / NON-POTABLE DIVISION  
2014 BUDGET**

	2010	2011	2012	2013	2013	2014
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
<b>BEGINNING FUND BALANCE</b>	<b>\$ 128,892</b>	<b>\$ 434,892</b>	<b>\$ 394,334</b>	<b>\$ 251,267</b>	<b>(\$ 33,240)</b>	<b>\$ 278,965</b>
<b>REVENUES</b>						
RAW WATER FEES	198,192	214,606	225,312	219,700	183,296	185,700
INTEREST	45,333	-	-	-	430,847	-
GRANTS	-	114,571	20,649	-	-	-
TRANSFER IN	610,041	269,880	303,972	303,972	303,972	303,972
LOANS	-	-	-	-	-	4,500,000
OTHER	-	228,024	-	-	-	-
<b>Total Revenue</b>	<b>\$ 853,565</b>	<b>\$ 827,080</b>	<b>\$ 549,933</b>	<b>\$ 523,672</b>	<b>\$ 918,115</b>	<b>\$4,989,672</b>
<b>RESOURCES AVAILABLE</b>	<b>\$ 982,457</b>	<b>\$1,261,972</b>	<b>\$ 944,267</b>	<b>\$ 774,939</b>	<b>\$ 884,875</b>	<b>\$5,268,637</b>
<b>EXPENDITURES</b>						
OPERATION & MAINT.	136,285	70,703	52,414	53,808	91,238	58,808
LOANS / INTERFUND TRANSFERS	333,858	356,160	796,891	333,972	333,972	333,972
NON-POTABLE WATER SHARES	-	-	-	200,000	-	-
CAPITAL OUTLAY	77,423	440,774	128,202	180,700	180,700	3,779,000
<b>Total Expenditures</b>	<b>\$ 547,565</b>	<b>\$ 867,638</b>	<b>\$ 977,507</b>	<b>\$ 768,480</b>	<b>\$ 605,910</b>	<b>\$4,171,780</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 434,892</b>	<b>\$ 394,334</b>	<b>(\$ 33,240)</b>	<b>\$ 6,459</b>	<b>\$ 278,965</b>	<b>\$1,096,857</b>

**TOWN OF WINDSOR  
SEWER FUND  
2014 BUDGET**

	2010	2011	2012	2013	2013	2014
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
<b>BEGINNING FUND BALANCE</b>	\$1,284,073	\$1,821,604	\$2,402,369	\$3,071,316	\$3,107,297	\$3,592,129
<b>REVENUES</b>						
SEWER SERVICE	1,610,672	1,638,671	1,688,744	1,643,537	1,751,964	1,693,100
INTEREST	4,905	1,971	2,516	2,488	1,682	1,655
OTHER	28,187	42,276	75,319	35,070	172,193	90,876
GRANTS	-	-	-	-	-	247,600
<b>Total Revenue</b>	\$1,643,763	\$1,682,918	\$1,766,580	\$1,681,095	\$1,925,839	\$2,033,231
<b>RESOURCES AVAILABLE</b>	\$2,927,836	\$3,504,522	\$4,168,949	\$4,752,411	\$5,033,136	\$5,625,360
<b>EXPENDITURES</b>						
PERSONNEL SERVICES	241,272	234,127	241,009	246,135	242,549	307,421
SYSTEM OPERATION & MAINT.	493,179	423,881	486,915	446,825	475,786	725,143
INTERFUND TRANSFERS	257,151	304,077	306,533	312,513	312,513	328,900
CAPITAL OUTLAY	114,630	140,069	27,195	535,250	410,159	512,875
<b>Total Expenditures</b>	\$1,106,232	\$1,102,153	\$1,061,652	\$1,540,723	\$1,441,007	\$1,874,339
<b>ENDING FUND BALANCE</b>	\$1,821,604	\$2,402,369	\$3,107,297	\$3,211,688	\$3,592,129	\$3,751,022

**TOWN OF WINDSOR  
SEWER PLANT INVESTMENT FEE  
2014 BUDGET**

	2010	2011	2012	2013	2013	2014
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
<b>BEGINNING FUND BALANCE</b>	\$2,797,766	\$2,910,923	\$3,097,146	\$3,831,940	\$3,954,693	\$4,262,355
<b>REVENUES</b>						
PLANT INVESTMENT FEES	328,967	636,141	1,039,077	680,550	617,382	764,200
INTEREST	8,351	3,545	4,284	4,236	2,863	2,818
GRANTS	-	142,813	1,421,890	252,000	252,000	-
LOAN PROCEEDS	-	-	3,110,543	-	-	-
OTHER	74,400	540,003	221,823	-	-	-
<b>Total Revenue</b>	\$ 411,718	\$1,322,501	\$5,797,618	\$ 936,787	\$ 872,245	\$ 767,018
<b>RESOURCES AVAILABLE</b>	\$3,209,485	\$4,233,424	\$8,894,764	\$4,768,727	\$4,826,938	\$5,029,373
<b>EXPENDITURES</b>						
DEBT SERVICE / TRANSFERS	210,000	-	231,318	233,128	233,128	230,423
PLANT IMPROVEMENTS	14,162	579,777	4,424,888	252,000	331,454	-
SYSTEM IMPROVEMENTS	-	16,498	64,990	-	-	-
TRANSMISSION MAINS	74,400	540,003	218,875	-	-	-
<b>Total Expenditures</b>	\$ 298,562	\$1,136,277	\$4,940,071	\$ 485,128	\$ 564,583	\$ 230,423
<b>ENDING FUND BALANCE</b>	\$2,910,923	\$3,097,146	\$3,954,693	\$4,283,599	\$4,262,355	\$4,798,951

**TOWN OF WINDSOR  
STORM DRAINAGE FUND  
2014 BUDGET**

	2010	2011	2012	2013	2013	2014
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
<b>BEGINNING FUND BALANCE</b>	\$133,054	\$191,458	\$271,983	\$244,940	\$234,836	\$302,088
<b>REVENUES</b>						
STORMWATER SERVICE	213,110	222,169	221,808	217,889	243,924	229,300
MOSQUITO CONTROL FEES	77,359	79,653	82,548	86,700	87,060	89,412
<i>Total Revenue</i>	\$290,469	\$341,822	\$305,141	\$304,589	\$330,984	\$318,712
<b>RESOURCES AVAILABLE</b>	\$423,523	\$533,281	\$577,124	\$549,529	\$565,819	\$620,800
<b>EXPENDITURES</b>						
PERSONNEL SERVICES	80,467	86,243	75,801	77,428	71,643	79,430
SYSTEM OPERATION & MAINT.	116,430	123,098	221,104	132,198	146,705	125,960
INTERFUND TRANSFERS	26,857	51,957	45,383	45,383	45,383	44,899
CAPITAL OUTLAY	8,310	-	-	-	-	-
<i>Total Expenditures</i>	\$232,065	\$261,297	\$342,288	\$255,009	\$263,731	\$250,290
<b>ENDING FUND BALANCE</b>	\$191,458	\$271,983	\$234,836	\$294,520	\$302,088	\$370,510

**TOWN OF WINDSOR  
STORM DRAINAGE PLANT INVESTMENT FEE  
2014 BUDGET**

	2010	2011	2012	2013	2013	2014
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
<b>BEGINNING FUND BALANCE</b>	\$ 649,077	\$ 439,480	\$ 698,420	\$1,148,580	\$1,613,890	\$1,793,262
<b>REVENUES</b>						
PLANT INVESTMENT FEES	363,834	534,278	604,636	506,633	659,853	599,593
INTEREST	1,215	685	935	1,343	664	664
GRANTS	-	-	-	590,640	55,840	626,716
TRANSFER IN	-	-	462,919	-	-	-
OTHER	281,406	357,487	162,328	-	-	-
<i>Total Revenue</i>	\$ 646,455	\$ 892,449	\$1,230,818	\$1,098,616	\$ 716,357	\$1,226,973
<b>RESOURCES AVAILABLE</b>	\$1,295,533	\$1,331,929	\$1,929,237	\$2,247,196	\$2,330,248	\$3,020,235
<b>EXPENDITURES</b>						
DRAINAGE MASTER PLAN	-	-	-	310,000	180,000	-
INTERFUND TRANSFERS	535,041	117,914	151,986	151,986	151,986	151,986
REPLACEMENT LINES	-	-	-	-	-	-
DRAINAGE IMPROVEMENTS	321,012	515,596	163,361	546,000	205,000	1,894,231
<i>Total Expenditures</i>	\$ 856,053	\$ 633,509	\$ 315,347	\$1,007,986	\$ 536,986	\$2,046,217
<b>ENDING FUND BALANCE</b>	\$ 439,480	\$ 698,420	\$1,613,890	\$1,239,210	\$1,793,262	\$ 974,018

Water, Sewer and Storm Drainage Funds – These are major enterprise funds which account for the financial transactions related to the water, sewer and storm drainage service operation of the Town. The Non-Potable Water / Kern Reservoir Fund – is a nonmajor enterprise fund which provides non-potable irrigation water services to its customers.

**TOWN OF WINDSOR  
FLEET MANAGEMENT FUND  
2014 BUDGET**

	2010	2011	2012	2013	2013	2014
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
<b>BEGINNING FUND BALANCE</b>	<b>\$ 681,368</b>	<b>\$ 511,065</b>	<b>\$ 192,875</b>	<b>\$ 109,140</b>	<b>\$ 130,356</b>	<b>\$ 314,437</b>
<b>REVENUES</b>						
CHARGES FOR SERVICE TRANSFERS	599,016	849,760	1,035,674	1,029,896	1,029,897	1,058,351
GRANTS	741	-	-	-	-	-
OTHER	59,164	-	65,780	50,000	53,667	105,650
<b>Total Revenue</b>	<b>\$ 658,921</b>	<b>\$ 849,760</b>	<b>\$1,101,454</b>	<b>\$1,079,896</b>	<b>\$1,083,564</b>	<b>\$1,164,001</b>
<b>RESOURCES AVAILABLE</b>	<b>\$1,340,289</b>	<b>\$1,360,825</b>	<b>\$1,294,329</b>	<b>\$1,189,036</b>	<b>\$1,213,920</b>	<b>\$1,478,439</b>
<b>EXPENDITURES</b>						
PERSONNEL SERVICES	238,411	251,858	244,430	271,257	222,074	205,695
OPERATION & MAINT.	259,733	286,829	288,426	343,460	328,102	340,324
CAPITAL OUTLAY	331,079	629,262	631,116	483,500	349,307	710,050
<b>Total Expenditures</b>	<b>\$ 829,224</b>	<b>\$1,167,950</b>	<b>\$1,163,973</b>	<b>\$1,098,217</b>	<b>\$ 899,482</b>	<b>\$1,256,069</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 511,065</b>	<b>\$ 192,875</b>	<b>\$ 130,356</b>	<b>\$ 90,819</b>	<b>\$ 314,437</b>	<b>\$ 222,370</b>

**TOWN OF WINDSOR  
INFORMATION TECHNOLOGY FUND  
2014 BUDGET**

	2010	2011	2012	2013	2013	2014
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
<b>BEGINNING FUND BALANCE</b>	<b>\$ 177,492</b>	<b>\$ 235,094</b>	<b>\$ 188,547</b>	<b>\$ 286,268</b>	<b>\$ 131,273</b>	<b>\$ 212,965</b>
<b>REVENUES</b>						
CHARGES FOR SERVICE TRANSFERS	676,571	614,519	615,581	718,582	720,857	1,059,146
<b>Total Revenue</b>	<b>\$ 676,571</b>	<b>\$ 614,519</b>	<b>\$ 615,581</b>	<b>\$ 718,582</b>	<b>\$ 720,857</b>	<b>\$1,059,146</b>
<b>RESOURCES AVAILABLE</b>	<b>\$ 854,063</b>	<b>\$ 849,614</b>	<b>\$ 804,128</b>	<b>\$1,004,850</b>	<b>\$ 852,130</b>	<b>\$1,272,110</b>
<b>EXPENDITURES</b>						
PERSONNEL SERVICES	225,709	241,336	183,903	247,953	182,407	243,012
OPERATION & MAINT.	253,681	357,626	355,472	352,428	359,080	398,472
INTERFUND TRANSFERS	-	10,786	12,592	11,739	11,739	12,806
CAPITAL OUTLAY	139,579	51,318	120,888	100,000	85,939	581,000
<b>Total Expenditures</b>	<b>\$ 618,968</b>	<b>\$ 661,067</b>	<b>\$ 672,855</b>	<b>\$ 712,120</b>	<b>\$ 639,165</b>	<b>\$1,235,290</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 235,094</b>	<b>\$ 188,547</b>	<b>\$ 131,273</b>	<b>\$ 292,731</b>	<b>\$ 212,965</b>	<b>\$ 36,820</b>

**TOWN OF WINDSOR  
FACILITY SERVICES FUND  
2014 BUDGET**

	2010	2011	2012	2013	2013	2014
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
<b>BEGINNING FUND BALANCE</b>	\$0	\$ 0	\$ 37,213	\$ 103,616	\$ 91,955	\$ 46,830
<b>REVENUES</b>						
CHARGES FOR SERVICE TRANSFERS	-	519,481	596,597	545,571	545,572	612,806
<i>Total Revenue</i>	\$0	\$ 519,481	\$ 596,597	\$ 545,571	\$ 545,572	\$ 612,806
<b>RESOURCES AVAILABLE</b>	\$0	\$ 519,481	\$ 633,810	\$ 649,187	\$ 637,528	\$ 659,636
<b>EXPENDITURES</b>						
PERSONNEL SERVICES	-	337,035	337,945	340,026	338,258	357,281
OPERATION & MAINT.	-	139,234	197,909	199,545	246,440	249,525
INTERFUND TRANSFERS	-	6,000	6,000	6,000	6,000	6,000
<i>Total Expenditures</i>	\$0	\$ 482,268	\$ 541,855	\$ 545,571	\$ 590,698	\$ 612,806
<b>ENDING FUND BALANCE</b>	\$0	\$ 37,213	\$ 91,955	\$ 103,616	\$ 46,830	\$ 46,830

**TOWN OF WINDSOR  
WINDSOR BUILDING AUTHORITY FUND  
2014 BUDGET**

	2010	2011	2012	2013	2013	2014
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
<b>BEGINNING FUND BALANCE</b>	\$ (77)	\$ 145,023	\$ 145,483	\$ 145,478	\$ 145,518	\$ 145,513
<b>REVENUES</b>						
INTEREST	1,016	341	41	-	-	-
INTERFUND TRANSFERS	2,379,440	145,080	145,080	145,000	145,080	145,080
OTHER	90	119	-	-	-	-
LOAN PROCEEDS	3,000,000	-	-	-	-	-
<i>Total Revenue</i>	\$5,380,547	\$ 145,540	\$ 145,121	\$ 145,000	\$ 145,080	\$ 145,080
<b>RESOURCES AVAILABLE</b>	\$5,380,470	\$290,563	\$ 290,603	\$ 290,478	\$ 290,598	\$ 290,593
<b>EXPENDITURES</b>						
OPERATION & MAINT.	3,594	-	5	-	5	-
DEBT SERVICE	201,892	145,080	145,080	145,080	145,080	145,080
CAPITAL OUTLAY	5,029,961	-	-	-	-	-
<i>Total Expenditures</i>	\$5,235,447	\$ 145,080	\$ 145,085	\$ 145,080	\$ 145,085	\$ 145,080
<b>ENDING FUND BALANCE</b>	\$ 145,023	\$ 145,483	\$ 145,518	\$ 145,398	\$ 145,513	\$ 145,513

Fleet Management, Information Technology, Facility Services and Windsor Building Authority Funds – These are non-major proprietary internal service funds. They provide services to other departments or agencies of the Town, or to other governments, on a cost-reimbursement basis.

**ENDING FUND BALANCE ANALYSIS**

The continuous growth over the past several years has provided the Town with solid revenue streams, even in times of the more recent slowing economy. Timely planning and legislation have focused on the idea of “growth paying for itself,” by enacting plant investment fees, impact fees and use taxes on new construction.

The idea of growth paying for itself is a two-piece equation. The first piece being the collection of the aforementioned impact fees to pay for the construction of the additional infrastructure required to service the growth. The second piece involves the ongoing operating and maintenance costs of the infrastructure after the initial construction. This aspect is the basis of the question “what happens when the growth stops?” To answer this question, the Town of Windsor financial policy prohibits the use of plant investment or impact fees to pay for operations and maintenance. The premise being that recurring fees and taxes are designed to fund these costs, long after the initial fees have been used for construction, assuring the continued viability of Town operations “when the growth stops.”

Pursuant to financial planning policy, the Town aims to maintain general governmental and enterprise fund balances equal to 1-2 months (8-16%) of operating expenditures for all operating funds, and/or 10% of current year revenue. These fund balance limitations include the 3% required by the TABOR Amendment to the Colorado Constitution. This requirement directly addresses the Long Term Solvency and Service Level Solvency components of the Town’s financial policy on fiscal stability. The Town uses these fund balances rather than establishing reserve accounts.

The following chart reflects these financial planning policies regarding ending fund balances and reserves.

**TOWN OF WINDSOR  
ENDING FUND BALANCE ANALYSIS**

Fund	Begin Balance	Revenue	Expend	End Balance	Percent Change	Dollar Change	EFB % of Annual Revenue	EFB # of Months Expend	Policy Compliance
General Fund <sup>1</sup>	\$ 6,638,853	\$12,587,683	\$12,716,127	\$ 6,510,408	-1.9%	\$(128,444)	51.7%	6.1	Yes
Park Improve Fund <sup>2</sup>	2,704,980	1,560,368	800,601	3,464,747	28.1%	759,767	222.0%	51.9	Yes
Conservation Trust Fund <sup>3</sup>	507,521	346,484	479,796	374,209	-26.3%	(133,312)	108.0%	9.4	Yes
Capital Improve Fund <sup>4</sup>	6,233,292	5,387,978	5,339,148	6,282,122	0.8%	48,830	116.6%	14.1	Yes
Community Rec Center Fund <sup>5</sup>	252,756	986,054	1,158,804	80,007	-68.3%	(172,750)	8.1%	0.8	No
Water Fund O&M <sup>6</sup>	7,127,665	3,714,893	3,322,770	7,519,788	5.5%	392,123	202.4%	27.2	Yes
Water Fund PIF <sup>7</sup>	6,574,720	1,416,379	2,134,986	5,856,113	-10.9%	(718,607)	413.5%	32.9	Yes
Water Fund Raw Water Res. <sup>8</sup>	925,056	47,025	972,081	-	-100.0%	(925,056)	0.0%	0.0	No
Water Fund Non-Potable <sup>9</sup>	278,965	4,989,672	4,171,780	1,096,857	293.2%	817,892	22.0%	3.2	Yes
Sewer Fund O&M <sup>10</sup>	3,592,129	2,033,231	1,874,339	3,751,022	4.4%	158,893	184.5%	24.0	Yes
Sewer Fund PIF <sup>11</sup>	4,262,355	767,018	230,423	4,798,951	12.6%	536,596	625.7%	249.9	Yes
Storm Drain O&M <sup>12</sup>	302,088	318,712	250,290	370,510	22.6%	68,422	116.3%	17.8	Yes
Storm Drain PIF <sup>13</sup>	1,793,262	1,226,973	2,046,217	974,018	-45.7%	(819,244)	79.4%	5.7	Yes
Fleet Management <sup>14</sup>	314,437	1,164,001	1,256,069	222,370	-29.3%	(92,068)	19.1%	2.1	Yes
Information Technology <sup>15</sup>	212,965	1,059,146	1,235,290	36,820	-82.7%	(176,145)	3.5%	0.4	No
Windsor Bldg Authority <sup>16</sup>	145,513	145,080	145,080	145,513	0.0%	-	100.3%	12.0	Yes
Facility Services <sup>17</sup>	46,830	612,806	612,806	46,830	0.0%	-	7.6%	0.9	No
<b>All Funds Total</b>	<b>\$41,913,387</b>	<b>\$38,363,504</b>	<b>\$38,746,606</b>	<b>\$41,530,286</b>	<b>-0.9%</b>	<b>\$(383,101)</b>	<b>108.3%</b>	<b>12.9</b>	<b>Yes</b>

*Explanation of Changes in Fund Balance less than 10% of current year revenue, and/or less than one month of operations*

- 1 Ending Fund Balance is policy compliant.
- 2 Ending Fund Balance is policy compliant even though this is fund is not used for operations.
- 3 This fund collects Lottery Funds to be used for park & open space projects. Focus is on trails and upgrades.
- 4 Funding opportunities for capital projects. Ending fund balance is policy compliant.
- 5 Second year following refinancing revenue bonds. Not supplementing operations from General Fund. Hope to see revenues support operations.
- 6 Replacing water mains on three streets. Fund is policy compliant.
- 7 Begin construction of a new water tank. Fund is policy compliant.
- 8 Raw water fees collected to purchase raw water. Make available all existing funds.
- 9 Non-potable Kyger Reservoir purchase. Fund is policy compliant.
- 10 A few smaller projects scheduled for 2014. Ending Fund Balance is policy compliant.
- 11 No major projects scheduled for 2014. Ending Fund Balance is policy compliant.
- 12 Ending Fund Balance is policy compliant.
- 13 The first year of the Law Basin Master Plan Channel offset with grant. Ending Fund Balance is policy compliant.
- 14 Ending Fund Balance is policy compliant.
- 15 Internal Service Fund. Two large management software acquisitions in 2014. May have to supplement farther into the year.
- 16 Ending Fund Balance is policy compliant.
- 17 Internal Service Fund. Contractual services to manage hail damage. May have to supplement farther into the year.

TOWN OF WINDSOR						
ALL FUNDS TOTAL						
2014 BUDGET						
	2010	2011	2012	2013	2013	2014
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
BEGINNING BALANCE	\$ 26,139,423	\$29,353,314	\$ 32,371,143	\$ 38,312,188	\$ 36,736,663	\$ 41,913,387
TOTAL REVENUE	\$ 35,345,941	\$36,695,070	\$ 44,193,337	\$ 31,495,029	\$ 33,822,308	\$ 38,363,504
RESOURCES AVAILABLE	\$ 61,485,364	\$66,048,384	\$ 76,564,480	\$ 69,807,217	\$ 70,558,971	\$ 80,276,892
TOTAL EXPENDITURES	\$ 32,132,050	\$33,677,241	\$ 39,827,817	\$ 32,104,148	\$ 28,645,584	\$ 38,746,606
ENDING FUND BALANCE	\$ 29,353,314	\$32,371,143	\$ 36,736,663	\$ 37,703,069	\$ 41,913,387	\$ 41,530,286

**IN SUMMARY**

Budget revenues for 2014 are, for the most part, based upon a three-year average. This three-year time period captures 2011 when the economy was just starting to come back, and it includes projected 2013 which appears revenues to start to level again. We believe that this blending gives us a good balanced approach to revenue estimates.

There have been very few significant changes to operations since the recession. This is the first year for several years in which personnel services has been able to increase to be more in line with the population growth of Windsor. Other operations have maintained and this is primarily due to a better understanding of service levels for the community and the lack of inflation.

Overall, due to revenue growth and limiting expenditures, the Town has adequate operating reserves. This strategy has allowed savings to occur and if it continues should help in funding larger projects in the future.

With the 2014 Budget, the Town takes an approach to save for large projects and be prepared to pay cash if feasible when the time comes for these projects to be addressed.



# Appendix

## DETAILED BUDGETS (A)

General Fund .....	A-1
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GLOSSARY (D).....	D-1-7
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General Fund Detail Budget

TOWN OF WINDSOR								GENERAL FUND - 01
ACCT NO	ACCOUNT NAME	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET	
	<b>FINES &amp; FORFEITS</b>							
4350	Court Fines	165,410	122,913	185,040	150,845	186,905	180,000	
	<i>Sub-Total</i>	165,410	122,913	185,040	150,845	186,905	180,000	
	<b>MISCELLANEOUS REVENUE</b>							
4360	Insurance Claims	43,895	1,421	255	0	0	0	
4364	Interest Income	76,517	74,376	58,011	46,173	40,037	40,164	
4367	Contributions	2,700	0	(56)	0	0	0	
4368	Map Copies/Check Charges	43,124	14,120	90,519	33,265	27,523	44,054	
4371	900 - WHA Grant Proceeds	0	0	0	308,000	308,000	0	
4372	Transfer from Water Fund/Non-Potable	30,000	53,000	30,000	30,000	30,000	30,000	
4373	Transfer from Water Fund	363,605	360,625	386,082	400,654	400,654	427,907	
4374	Transfer from Sewer Fund	174,241	190,545	188,019	190,640	190,640	211,260	
4375	Transfer from Park Improvement Fund	76,914	76,914	76,914	24,246	24,246	25,601	
4380	Museum Revenue	11,239	11,500	5,248	3,000	2,000	2,000	
4386	Community Events Revenue	0	0	13,154	18,000	9,210	10,000	
4388	Misc. Park Revenue	926	16,429	15,318	15,000	15,000	15,000	
4389	Misc. Forestry Revenue	9,166	11,055	18,841	5,000	4,431	5,000	
4391	DDA Administration Reimbursement	0	0	1,470	20,000	20,000	20,000	
	<i>Sub-Total</i>	832,327	809,985	883,774	1,093,977	1,071,741	830,987	
	<b>COLLECTIONS FOR OTHER GOVERNMENTS</b>							
4315	Larimer County Use Tax Collections	2,321	4,067	6,369	4,528	4,245	4,894	
4320	Safebuilt Building Fee Collection	56,869	66,833	110,744	77,142	116,428	105,329	
4393	Court Surcharges	1,050	0	0	940	0	0	
	<i>Sub-Total</i>	60,240	70,900	117,114	82,610	120,673	110,223	
	<b>GENERAL FUND REVENUE TOTAL</b>	12,235,078	12,406,402	12,222,323	12,299,468	13,131,492	12,587,683	
	<b>AVAILABLE RESOURCES</b>	16,104,404	17,618,418	17,137,229	18,000,048	18,533,551	19,226,535	

General Fund Detail Budget

TOWN OF WINDSOR								GENERAL FUND - 01
ACCT NO	ACCOUNT NAME	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET	
<b>GENERAL FUND EXPENDITURES - 01</b>								
<b>TOWN CLERK/CUSTOMER SERVICE EXPENDITURES - 410</b>								
5111	Wages - Full Time	294,815	293,263	307,888	302,107	309,669	309,441	
5112	Part Time	0	0	0	0	9,375	5,472	
5121	Overtime	6,180	4,909	458	100	407	100	
5114	Merit Pay	0	0	0	6,042	0	9,423	
5126	Short Term Disability	0	0	0	188	294	407	
5127	Long Term Disability	1,325	1,397	1,287	1,504	1,426	1,450	
5128	Vision Insurance	754	761	753	777	770	746	
5130	FICA - Med	4,117	4,066	4,203	4,470	4,436	4,704	
5131	FICA	17,602	17,384	17,990	19,111	18,969	20,115	
5132	Medical Insurance	55,712	64,059	58,427	66,194	58,951	61,987	
5133	Employee Retirement	11,764	12,680	13,118	15,407	15,563	14,325	
5134	Unemployment Insurance	600	820	849	925	884	973	
5135	Workers Compensation Ins.	717	1,820	1,306	801	853	731	
5136	Dental Insurance	6,242	6,884	7,057	6,225	7,096	6,873	
5137	Staff Development	4,661	5,261	3,694	6,000	3,829	6,000	
5138	Life Insurance	1,233	1,233	902	943	911	790	
5140	Tuition Reimbursement	0	287	0	0	0	0	
5144	Employee Assistance Administration	0	0	295	272	272	272	
	<i>Personal Services Total</i>	405,721	414,825	418,226	431,067	433,705	443,810	
6210	Office Supplies	2,088	2,127	4,484	1,500	1,493	1,500	
6216	Reference Books/Materials	0	24	20	100	0	100	
6217	Dues/Fees/Subscriptions	350	559	855	700	641	1,000	
6218	Small Equipment Items	285	178	0	1,000	925	1,000	
6245	Travel/Mileage	457	230	584	400	393	400	
6246	Liability Insurance	75	2,689	2,615	3,609	3,032	3,627	
6253	Contract Service	5,129	7,406	3,339	5,000	5,494	7,000	
6256	Publish/Record	2,158	2,985	2,425	2,800	2,800	2,800	
6261	Telephone	137	209	1,390	1,500	1,342	1,500	
6263	Postage	307	870	476	800	873	300	
6264	Printing/Binding	370	991	589	600	0	200	
6290	Elections	35,316	252	24,125	0	0	50,000	
	<i>Operating &amp; Maintenance Total</i>	46,672	18,522	40,901	18,009	16,994	69,427	
7011	Information Tech Transfer	59,921	26,918	53,389	61,226	61,226	80,236	
7012	Facility Services Transfer	0	16,007	19,022	17,124	17,124	19,077	
	<i>Interfund Loans &amp; Transfers Total</i>	59,921	42,925	72,411	78,351	78,350	99,313	
<b>TOWN CLERK/CUSTOMER SERVICE EXPENDITURES TOTAL</b>		512,314	476,273	531,538	527,426	529,049	612,550	

General Fund Detail Budget

TOWN OF WINDSOR								GENERAL FUND - 01
ACCT NO	ACCOUNT NAME	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET	
<b>MAYOR &amp; TOWN BOARD EXPENDITURES - 411</b>								
5112	Wages - Part Time	24,300	29,076	30,695	30,000	30,000	30,000	
5130	FICA-Med	352	422	446	435	435	435	
5131	FICA	1,507	1,803	1,907	1,860	1,860	1,860	
5134	Unemployment Insurance	49	87	92	90	90	90	
5135	Worker's Compensation	62	19	19	18	19	19	
	<i>Personal Services Total</i>	26,269	31,407	33,159	32,403	32,404	32,404	
6210	Office Supplies	728	416	1,292	500	117	500	
6211	Economic Development	95,761	45,280	0	0	0	0	
6213	Public Relations	29,408	28,899	2,941	21,000	12,300	10,000	
6214	Board Development	19,037	9,432	12,670	19,600	24,206	11,200	
6217	Dues/Fees/Subscriptions	7,300	7,559	7,407	7,544	7,750	8,000	
6218	Small Equipment	0	628	1,154	0	0	0	
6245	Travel/Mileage	214	763	1,158	2,000	2,522	1,500	
6246	Liability Insurance	22,161	19,255	18,923	18,135	15,239	18,229	
6253	Contract Services	25,810	2,000	11,303	2,000	225	14,000	
6256	Publishing/Recording	168	228	159	100	98	100	
6267	Study/Review/Analysis/Consulting	0	16,550	1,772	12,000	10,950	5,000	
6269	Youth Advisory Board	1,597	3,240	3,723	5,000	1,886	5,000	
6270	000-Outside Agency Funding	47,151	23,170	14,989	61,449	8,000	62,194	
6270	Auth)	0	49,800	14,531	0	0	0	
6270	200-Outside Agency Funding (DDA)	0	0	250,000	250,000	250,000	265,000	
	<i>Operating &amp; Maintenance Total</i>	249,335	207,220	342,022	399,328	333,293	400,724	
7234	Developer Reimbursements	0	512,856	223,290	0	0	0	
7304	Transfer to Capital Improvement Fund	0	1,250,000	0	0	0	0	
7011	Information Tech Transfer	12,978	14,387	30,740	38,577	38,577	44,666	
	<i>Loans &amp; Transfers Total</i>	12,978	1,777,243	254,030	38,577	38,577	44,666	
<b>MAYOR &amp; TOWN BOARD EXPENDITURES TOTAL</b>		288,582	2,015,870	629,211	470,308	404,275	477,793	

General Fund Detail Budget

TOWN OF WINDSOR								GENERAL FUND - 01
ACCT NO	ACCOUNT NAME	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET	
<b>MUNICIPAL COURT EXPENDITURES - 412</b>								
6210	Office Supplies	302	134	36	50	6	0	
6217	Dues/Fees/Subscriptions	215	40	40	350	61	250	
6245	Travel/Mileage	185	114	0	0	0	0	
6246	Liability Insurance	75	81	79	109	92	110	
6253	Contract Service	16,374	16,367	17,447	17,200	14,673	17,320	
6261	Telephone	48	29	36	50	32	50	
6263	Postage	457	591	378	650	655	700	
6264	Printing/Binding	329	547	730	1,250	1,176	1,500	
	<i>Operating &amp; Maintenance Total</i>	17,985	17,904	18,746	19,659	16,695	19,930	
<b>MUNICIPAL COURT EXPENDITURES TOTAL</b>		17,985	17,904	18,746	19,659	16,695	19,930	

General Fund Detail Budget

TOWN OF WINDSOR								GENERAL FUND - 01
ACCT NO	ACCOUNT NAME	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET	
<b>TOWN MANAGER EXPENDITURES - 413</b>								
5111	Wages - Full Time	158,404	138,232	165,116	177,747	153,635	190,875	
5112	Wages - Part Time	0	7,867	2,604	0	0	0	
5114	Merit Pay	0	0	0	3,555	0	7,635	
5126	Short Term Disability	0	0	0	87	0	0	
5127	Long Term Disability	478	369	767	593	684	888	
5128	Vision Insurance	138	103	155	211	118	207	
5129	Employer. Paid. Contribution - 457	8,557	8,557	9,206	9,417	9,301	9,794	
5130	FICA - Med	2,366	2,198	2,445	2,629	2,286	2,878	
5131	FICA	7,788	7,098	8,190	11,241	9,778	12,308	
5132	Medical Insurance	23,544	11,651	16,135	14,466	12,642	18,719	
5133	Employee Retirement	7,490	6,912	7,094	7,244	7,155	8,730	
5134	Unemployment Insurance	332	444	491	544	461	596	
5135	Workers Compensation Insurance	515	396	452	471	502	447	
5136	Dental Insurance	1,311	983	1,137	1,266	1,137	1,610	
5137	Staff Development	3,682	3,371	3,741	5,100	4,836	5,000	
5138	Life Insurance	598	504	424	555	424	482	
5144	Employee Assistance Administration	0	41	42	78	50	78	
	<i>Personal Services Total</i>	215,202	188,726	217,999	235,203	203,011	260,245	
6209	Employee Relations	2,386	110	32	0	0	11,750	
6210	Office Supplies	1,190	485	384	500	313	500	
6213	Public Relations	654	855	313	1,000	0	1,000	
6216	Reference Books/Materials	6	0	28	200	0	300	
6217	Dues/Fees/Subscriptions	1,917	2,340	2,119	3,000	2,594	3,000	
6245	Travel/Mileage	7,189	6,754	6,847	7,300	7,027	7,300	
6246	Liability Insurance	1,396	763	737	1,017	855	1,023	
6253	Contract Service	405	46	287	0	301	0	
6256	Publish/Record	500	0	0	0	106	0	
6261	Telephone	1,382	1,408	1,359	1,500	1,363	1,500	
6263	Postage	338	413	119	800	324	800	
6264	Printing/Binding	120	45	41	0	0	0	
6267	Study Review/Analysis/Consulting	0	135	0	0	0	0	
	<i>Operating &amp; Maintenance Total</i>	17,483	13,352	12,266	15,317	12,883	27,173	
7011	Information Tech Transfer	57,352	12,608	15,929	17,049	17,049	24,403	
7012	Facility Services Transfer	0	7,435	9,377	10,257	10,257	11,089	
	<i>Interfund Loans &amp; Transfers Total</i>	57,352	20,043	25,306	27,306	27,306	35,493	
<b>TOWN MANAGER EXPENDITURES TOTAL</b>		<b>290,037</b>	<b>222,121</b>	<b>255,572</b>	<b>277,826</b>	<b>243,200</b>	<b>322,910</b>	

General Fund Detail Budget

TOWN OF WINDSOR								GENERAL FUND - 01
ACCT NO	ACCOUNT NAME	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET	
<b>FINANCE EXPENDITURES - 415</b>								
5111	Wages - Full Time	296,322	294,693	306,812	320,932	322,021	325,499	
5121	Wages - Over Time	1,078	98	0	0	0	0	
5114	Merit Pay	0	0	0	6,419	0	13,020	
5126	Short Term Disability	0	0	0	374	664	713	
5127	Long Term Disability	1,214	1,232	1,442	1,344	1,426	1,514	
5128	Vision Insurance	517	517	508	535	532	532	
5130	FICA - Med	4,178	4,174	4,269	4,747	4,461	4,909	
5131	FICA	17,864	17,849	18,252	20,296	19,076	20,988	
5132	Medical Insurance	32,167	34,877	30,518	38,757	37,159	43,321	
5133	Employee Retirement	14,639	14,726	14,899	14,485	14,208	16,926	
5134	Unemployment Insurance	596	794	850	982	870	1,016	
5135	Workers Compensation Insurance	738	844	828	851	906	763	
5136	Dental Insurance	2,349	2,349	2,581	3,388	3,354	3,606	
5137	Staff Development	3,058	4,569	4,516	6,000	4,784	6,000	
5138	Life Insurance	1,267	1,267	891	1,002	916	825	
5140	Tuition Reimbursement	1,192	0	0	0	0	0	
5144	Employee Assistance Administration	0	205	211	194	194	194	
	<i>Personal Services Total</i>	377,180	378,197	386,577	420,305	410,574	439,824	
6210	Office Supplies	5,697	3,508	4,090	4,000	4,487	4,000	
6213	Public Relations	72	77	283	0	0	0	
6216	Reference Books/Materials	92	0	0	100	0	100	
6217	Dues/Fees/Subscriptions	3,793	3,316	2,502	3,500	4,518	3,500	
6218	Small Equipment Items	0	0	0	0	2,611	0	
6245	Travel/Mileage	883	903	353	1,000	258	1,000	
6246	Liability Insurance	2,827	2,174	2,115	2,918	2,452	2,933	
6251	Audit Service	17,050	26,900	38,475	32,000	22,778	32,000	
6253	Contract Service	305	2,072	10,362	3,500	3,500	3,500	
6256	Publish/Record	13	13	43	100	50	50	
6261	Telephone	1,421	1,457	1,414	1,500	1,352	1,500	
6263	Postage	2,329	4,508	2,993	5,000	3,061	4,500	
6264	Printing/Binding	1,875	5,302	4,246	5,000	4,750	5,000	
6268	County Treasurer Fee	55,363	55,433	52,339	55,000	53,829	55,000	
	<i>Operating &amp; Maintenance Total</i>	91,721	105,664	119,216	113,618	103,647	113,083	
7011	Information Tech Transfer	45,300	78,335	25,956	31,553	31,553	38,301	
7012	Facility Services Transfer	0	13,770	15,527	14,161	14,161	15,644	
	<i>Interfund Loans &amp; Transfers Total</i>	45,300	92,105	41,483	45,714	45,714	53,945	
<b>FINANCE EXPENDITURES TOTAL</b>		514,201	575,965	547,276	579,638	559,935	606,852	

General Fund Detail Budget

TOWN OF WINDSOR								GENERAL FUND - 01
ACCT NO	ACCOUNT NAME	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET	
<b>HUMAN RESOURCES EXPENDITURES - 416</b>								
5111	Wages - Full Time	133,491	132,076	137,189	135,784	137,386	165,094	
5112	Wages - Part Time	1,097	5,764	8,103	14,300	16,569	0	
5114	Merit Pay	0	0	0	2,716	0	6,604	
5126	Short Term Disability	0	0	0	462	407	407	
5127	Long Term Disability	555	555	630	593	598	768	
5128	Vision Insurance	207	207	207	211	197	214	
5130	FICA - Med	1,901	1,901	2,004	2,216	2,191	2,490	
5131	FICA	8,129	8,127	8,569	9,474	9,368	10,645	
5132	Medical Insurance	16,871	23,301	18,824	21,864	16,781	14,676	
5133	Employee Retirement	6,602	6,606	6,780	6,925	6,249	7,752	
5134	Unemployment Insurance	273	378	399	458	428	515	
5135	Workers Compensation Insurance	984	550	404	391	416	387	
5136	Dental Insurance	1,325	1,325	1,613	1,876	1,396	773	
5137	Staff Development	3,397	3,998	5,590	4,000	2,666	4,000	
5138	Life Insurance	573	573	406	424	386	417	
5140	Tuition Reimbursement	0	0	0	0	0	20,000	
5142	Wellness/Preventive Care	1,923	2,511	12,964	24,000	24,000	24,000	
5144	Employee Assistance Administration	0	82	84	78	94	117	
	<i>Personal Services Total</i>	177,328	187,953	203,767	225,772	219,131	258,857	
6209	Employee Relations	8,798	12,463	9,206	14,000	14,000	2,250	
6210	Office Supplies	1,247	3,350	1,505	2,900	2,163	2,500	
6216	Reference Books/Materials	7,622	2,895	3,298	10,900	3,868	10,900	
6217	Dues/Fees/Subscriptions	7,585	5,266	5,647	5,000	6,000	6,000	
6245	Travel/Mileage	100	520	856	1,000	323	1,000	
6246	Liability Insurance	1,516	1,728	1,681	2,319	1,949	2,331	
6253	Contract Service	31,253	35,098	28,699	36,000	36,000	36,000	
6257	Recruitment/Relocation/Travel	5,434	7,448	8,840	8,000	15,000	12,500	
6261	Telephone	1,207	1,200	1,200	1,200	1,294	1,200	
6263	Postage	172	375	445	650	687	650	
6267	Study/Review/Analysis/Consulting	13,400	8,200	10,931	10,000	2,777	15,000	
	<i>Operating &amp; Maintenance Total</i>	78,334	78,542	72,308	91,969	84,062	90,331	
7011	Information Tech Transfer	8,596	23,911	15,462	17,701	17,701	49,593	
7012	Facility Services Transfer	0	10,427	10,844	10,257	10,257	11,089	
	<i>Interfund Loans &amp; Transfers Total</i>	8,596	34,338	26,306	27,958	27,958	60,683	
<b>HUMAN RESOURCES EXPENDITURES TOTAL</b>		264,258	300,832	302,381	345,699	331,151	409,871	
<b>TORNADO ADMINISTRATION EXPENDITURES - 417</b>								
6210	Office Supplies	162	0	0	0	0	0	
6253	Contract Service	167,278	0	0	0	0	0	
6269	Miscellaneous Expense	60,755	0	0	0	0	0	
	<i>Operating &amp; Maintenance Total</i>	228,195	0	0	0	0	0	
<b>TORNADO ADMINISTRATION EXPENDITURES TOTAL</b>		228,195	0	0	0	0	0	

General Fund Detail Budget

TOWN OF WINDSOR								GENERAL FUND - 01
ACCT NO	ACCOUNT NAME	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET	
<b>LEGAL SERVICES EXPENDITURES - 418</b>								
5111	Wages - Full Time	0	0	0	0	0	145,000	
5114	Merit Pay	0	0	0	0	0	0	
5126	Short Term Disability	0	0	0	0	0	0	
5127	Long Term Disability	0	0	0	0	0	530	
5128	Vision Insurance	0	0	0	0	0	111	
5130	FICA - Med	0	0	0	0	0	2,103	
5131	FICA	0	0	0	0	0	8,990	
5132	Medical Insurance	0	0	0	0	0	13,070	
5133	Employee Retirement	0	0	0	0	0	0	
5134	Unemployment Insurance	0	0	0	0	0	435	
5135	Workers Compensation Insurance	0	0	0	0	0	327	
5136	Dental Insurance	0	0	0	0	0	1,223	
5137	Staff Development	0	0	0	0	0	800	
5138	Life Insurance	0	0	0	0	0	289	
5144	Employee Assistance Administration	0	0	0	0	0	39	
	<i>Personal Services Total</i>	0	0	0	0	0	172,916	
6210	Office Supplies	0	0	0	0	0	700	
6216	Reference Books/Materials	0	0	0	0	0	0	
6217	Dues/Fees/Subscriptions	0	0	0	0	0	9,100	
6245	Travel/Mileage	0	0	0	0	0	500	
6246	Liability Insurance	0	0	0	0	0	1,022	
6252	General Counsel Legal Services - FM& P	288,000	288,140	288,000	288,000	288,000	0	
6253	Contract Legal Services	5,150	37,928	25,571	0	23,302	45,000	
6253	100 - I-25/392 Project Management	49,500	48,000	33,125	0	4,023	0	
6253	200 - Court Prosecutor	62,720	47,685	48,090	45,000	45,283	45,000	
6253	300 - Building Authority Attorney	19,839	108	42	0	104	0	
6253	400 - Water Attorney General Counsel	1,181	9,209	7,651	7,000	23,329	7,000	
6253	500 - Non-potable Water Attorney	122,749	29,946	16,655	30,000	10,957	30,000	
6261	Telephone	0	0	0	0	0	1,320	
6263	Postage	0	0	0	0	0	150	
6264	Printing/Binding	0	0	0	0	0	500	
	<i>Operating &amp; Maintenance Total</i>	549,140	461,016	419,134	370,000	394,998	140,292	
7011	Information Tech Transfer	0	0	0	0	0	10,217	
7012	Facility Services Transfer	0	0	0	0	0	6,444	
	<i>Interfund Loans &amp; Transfers Total</i>	0	0	0	0	0	16,661	
<b>LEGAL SERVICES EXPENDITURES TOTAL</b>		549,140	461,016	419,134	370,000	394,998	329,869	

General Fund Detail Budget

TOWN OF WINDSOR		GENERAL FUND - 01					
ACCT NO	ACCOUNT NAME	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET
<b>PLANNING &amp; ZONING EXPENDITURES - 419</b>							
5111	Wages - Full Time	320,813	313,986	314,247	319,636	318,164	322,354
5112	Wages - Part Time	0	28	0	0	3,040	5,472
5121	Wages - Over Time	52	0	17	200	72	200
5114	Merit Pay	0	0	0	6,393	0	12,894
5126	Short Term Disability	0	0	0	373	266	266
5127	Long Term Disability	1,449	1,467	1,389	1,530	1,454	1,499
5128	Vision Insurance	525	533	440	422	516	517
5130	FICA - Med	4,437	4,333	4,417	4,730	4,537	4,943
5131	FICA	18,973	18,528	18,885	20,226	19,401	21,137
5132	Medical Insurance	38,841	47,536	34,715	30,600	29,258	33,971
5133	Employee Retirement	15,860	15,662	14,259	12,859	11,382	16,762
5134	Unemployment Insurance	640	860	880	979	914	1,023
5135	Workers Compensation Insurance	811	916	899	848	903	768
5136	Dental Insurance	3,633	3,633	2,916	2,180	2,153	2,320
5137	Staff Development	2,967	5,962	6,016	6,000	6,340	8,000
5138	Life Insurance	1,388	1,404	910	976	951	816
5144	Employee Assistance Administration	0	205	198	194	194	194
	<i>Personal Services Total</i>	410,388	415,054	400,186	408,146	399,546	433,139
6210	Office Supplies	2,908	1,625	1,455	1,500	1,829	2,000
6213	Public Relations	335	162	732	500	299	300
6214	Board Development - Planning Commission	3,724	5,792	3,713	6,000	5,585	28,800
6214	100-Board Development Historical Preservation	0	0	747	2,000	1,068	2,000
6216	Reference Books/Materials	295	0	86	1,000	1,595	200
6217	Dues/Fees/Subscriptions	2,510	2,194	1,787	2,500	1,610	1,700
6218	Small Equipment Items	22	45	8	100	64	100
6240	Equipment Repair/Maintenance	2,250	2,246	0	0	0	0
6245	Travel/Mileage	1,109	702	381	700	155	300
6246	Liability Insurance	2,801	2,174	7,115	2,918	2,452	2,933
6253	Contract Service	372	111	5,748	0	371	50,000
6256	Publish/Record	927	1,397	1,109	1,000	1,492	1,500
6261	Telephone	118	133	148	200	139	200
6263	Postage	1,121	778	355	500	208	200
6264	Printing/Binding	116	376	42	300	87	150
6267	Study/Review/Analysis/Consulting	908	142	3,462	0	0	0
6270	Regional Planning Activities	1,000	1,000	0	0	0	0
	<i>Operating &amp; Maintenance Total</i>	20,514	18,876	26,888	19,218	16,955	90,383
7011	Information Tech Transfer	121,995	51,334	54,553	60,151	60,151	71,824
7012	Facility Services Transfer	0	13,770	15,527	14,161	14,161	15,644
7312	900 - WHA Grant Funds Expenditure	0	0	0	308,000	308,000	0
	<i>Interfund Loans &amp; Transfers Total</i>	121,995	65,104	70,080	382,312	382,312	87,468
<b>PLANNING &amp; ZONING EXPENDITURES TOTAL</b>		552,897	499,034	497,154	809,677	798,813	610,990

General Fund Detail Budget

TOWN OF WINDSOR								GENERAL FUND - 01
ACCT NO	ACCOUNT NAME	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET	
<b>ECONOMIC DEVELOPMENT - 420</b>								
5111	Wages - Full Time	0	57,480	79,478	82,714	81,546	82,714	
5114	Merit Pay	0	0	0	1,654	0	3,309	
5126	Short Term Disability	0	0	0	185	191	200	
5127	Long Term Disability	0	254	370	388	366	385	
5128	Vision Insurance	0	69	103	106	103	103	
5130	FICA - Med	0	836	1,172	1,223	1,210	1,247	
5131	FICA	0	3,575	5,012	5,231	5,172	5,333	
5132	Medical Insurance	0	3,871	9,779	5,048	9,779	11,376	
5133	Employee Retirement	0	0	2,879	4,218	4,077	4,301	
5134	Unemployment Insurance	0	168	236	253	232	258	
5135	Workers Compensation Insurance	0	196	214	219	234	194	
5136	Dental Insurance	0	656	720	363	720	773	
5137	Staff Development	0	80	4,158	3,500	1,558	4,500	
5138	Life Insurance	0	221	235	258	235	210	
5144	Employee Assistance Administration	0	31	42	39	39	39	
	<i>Personal Services Total</i>	0	67,437	104,397	105,399	105,461	114,943	
6210	Office Supplies	0	742	446	750	734	750	
6211	Economic Development Membership	0	650	45,000	45,000	45,000	45,000	
6213	Public Relations	0	230	901	2,000	1,235	4,000	
6216	Reference Books/Materials	0	0	140	300	86	300	
6217	Dues/Fees/Subscriptions	0	1,399	1,669	2,200	2,074	2,200	
6245	Travel/Mileage	0	2,356	2,936	3,200	3,254	3,200	
6246	Liability Insurance	0	754	737	1,017	855	1,023	
6253	Contract Service	0	12,200	20,000	3,000	750	3,000	
6261	Telephone	0	1,043	1,281	1,320	1,236	1,320	
6263	Postage	0	0	31	150	20	150	
6264	Printing/Binding	0	61	101	750	675	750	
	<i>Operating &amp; Maintenance Total</i>	0	19,435	73,241	59,687	55,918	61,693	
7011	Information Tech Transfer	0	7,358	10,210	11,329	11,329	10,217	
7012	Facility Services Transfer	0	0	6,337	6,111	6,111	6,444	
	<i>Interfund Loans &amp; Transfers Total</i>	0	7,358	16,547	17,440	17,440	16,661	
<b>ECONOMIC DEVELOPMENT EXPENDITURES TOTAL</b>		0	94,230	194,185	182,527	178,819	193,297	

General Fund Detail Budget

TOWN OF WINDSOR								GENERAL FUND - 01
ACCT NO	ACCOUNT NAME	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET	
<b>POLICE DEPARTMENT EXPENDITURES - 421</b>								
5111	Wages - Full Time	1,339,537	1,315,623	1,420,138	1,433,806	1,465,343	1,518,061	
5112	Wages - Part Time	20,103	14,195	9,417	10,500	15,077	15,500	
5121	Wages - Over Time	11,861	18,896	10,930	20,000	16,060	15,000	
5114	Merit Pay	0	0	0	49,636	0	56,982	
5126	Short Term Disability	0	0	0	883	1,452	1,578	
5127	Long Term Disability	6,050	5,954	5,912	6,941	6,452	7,045	
5128	Vision Insurance	2,313	2,166	2,300	2,503	2,483	2,660	
5130	FICA-Med	18,965	18,775	19,792	21,952	20,929	23,280	
5131	FICA	81,091	80,169	84,614	93,864	89,490	99,544	
5132	Medical Insurance	214,825	226,634	220,968	242,989	227,425	273,963	
5133	Employee Retirement	60,347	56,758	57,443	73,124	66,952	70,375	
5134	Unemployment Insurance	2,735	3,594	3,790	4,542	3,985	4,817	
5135	Workers Compensation Insurance	43,285	50,942	54,759	51,793	56,189	61,693	
5136	Dental Insurance	20,187	19,555	20,678	22,250	21,034	23,557	
5137	Staff Development	5,045	4,793	3,603	5,000	5,039	5,000	
5138	Life Insurance	5,610	5,450	3,967	4,475	4,096	3,875	
5139	FPPA Pension	46,861	46,395	49,757	52,324	52,046	57,049	
5141	Clothing Allowance	4,711	4,497	7,637	8,000	5,373	8,000	
5144	Employee Assistance Administration	0	880	998	972	939	1,011	
	<i>Personal Services Total</i>	1,883,526	1,875,275	1,976,702	2,105,554	2,060,363	2,248,988	
6210	Office Supplies	6,787	3,721	4,311	5,100	4,553	5,000	
6213	Public Relations	2,400	1,178	2,197	2,000	1,940	2,000	
6216	Reference Books/Materials	0	722	466	1,000	1,000	1,000	
6217	Dues/Fees/Subscriptions	1,130	787	933	1,000	986	1,000	
6218	Small Equipment Items	1,725	1,501	7,076	3,000	3,524	7,000	
6219	Special Equipment	3,892	2,352	2,476	3,500	3,631	3,500	
6224	Trash Service	0	583	550	700	724	750	
6240	Equipment Repair/Maintenance	1,269	217	0	1,000	705	1,000	
6245	Travel/Mileage	0	239	141	300	218	300	
6246	Liability Insurance	10,560	17,156	16,681	23,163	19,342	23,282	
6253	Contract Service	24,258	22,709	50,032	40,000	39,809	41,000	
6258	Investigation Expense	14,489	14,549	18,905	15,000	13,846	15,000	
6259	Animal Control	3,106	6,109	2,062	5,000	2,341	3,000	
6260	Utilities	6,518	27,357	22,612	24,000	22,777	24,000	
6261	Telephone	6,217	7,016	6,881	6,000	6,227	6,500	
6262	Radio Expense	807	53	315	600	400	400	
6263	Postage	700	1,865	2,439	1,900	2,180	2,000	
6264	Printing/Binding	1,666	3,932	2,600	3,000	3,037	3,000	
	<i>Operating &amp; Maintenance Total</i>	85,521	112,044	140,679	136,263	127,241	139,732	
7010	Fleet Transfer	118,505	215,367	251,933	251,933	251,933	246,235	
7011	Information Tech Transfer	22,291	73,484	86,890	109,282	109,282	126,469	
7012	Facility Services Transfer	0	74,509	87,653	82,622	82,622	91,983	
	<i>Interfund Loans &amp; Transfers Total</i>	140,796	363,360	426,476	443,837	443,837	464,687	
<b>POLICE DEPARTMENT EXPENDITURES TOTAL</b>		2,109,844	2,350,679	2,543,857	2,685,654	2,631,441	2,853,408	

General Fund Detail Budget

TOWN OF WINDSOR								GENERAL FUND - 01
ACCT NO	ACCOUNT NAME	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET	
<b>RECYCLING EXPENDITURES - 428</b>								
5112	Wages - Part Time	0	0	0	12,200	13,542	12,200	
5130	FICA-Med	0	0	0	177	196	177	
5131	FICA	0	0	0	756	840	756	
5134	Unemployment Insurance	0	0	0	37	41	37	
	<i>Personal Services Total</i>	0	0	0	13,170	14,619	13,170	
6224	Trash Services - recycling	0	0	0	17,000	13,986	17,000	
6228	Brush Removal / Compost	0	0	0	10,000	10,000	10,000	
6241	Land Maintenance	0	0	0	0	0	1,300	
6253	Contract Services	0	0	0	1,000	480	1,000	
6260	Utilities	0	0	0	300	309	300	
	<i>Operating &amp; Maintenance Total</i>	0	0	0	28,300	24,775	29,600	
<b>RECYCLING EXPENDITURES TOTAL</b>		0	0	0	41,470	39,394	42,770	
<b>STREETS &amp; ALLEYS EXPENDITURES - 429</b>								
5111	Wages - Full Time	126,505	133,313	132,457	133,203	103,942	123,989	
5112	Wages - Part Time	6,575	9,911	11,767	13,600	10,021	13,600	
5121	Wages - Over Time	5,267	4,521	4,709	6,000	7,034	6,000	
5122	On Call Time	3,025	3,156	1,790	2,500	1,763	2,500	
5114	Merit Pay	0	0	0	2,664	0	4,960	
5126	Short Term Disability	0	0	0	0	0	101	
5127	Long Term Disability	549	608	548	656	401	577	
5128	Vision Insurance	291	318	300	324	214	325	
5130	FICA-Med	2,002	2,162	2,155	2,291	1,524	2,190	
5131	FICA	8,562	9,245	9,214	9,794	6,516	9,365	
5132	Medical Insurance	28,643	29,108	24,284	26,756	16,135	31,633	
5133	Employee Retirement	6,225	6,598	6,687	4,402	4,481	5,519	
5134	Unemployment Insurance	285	440	438	474	310	453	
5135	Workers Compensation Insurance	8,129	9,875	10,125	9,702	10,328	8,831	
5136	Dental Insurance	2,062	2,308	2,097	2,239	1,497	2,832	
5137	Staff Development	121	1,133	370	2,500	1,140	2,500	
5138	Life Insurance	505	550	378	416	261	314	
5141	Clothing Allowance	944	733	1,209	1,200	1,200	1,200	
5144	Employee Assistance Administration	0	123	117	117	78	117	
	<i>Personal Services Total</i>	199,692	214,101	208,648	218,837	166,845	217,006	
6210	Office Supplies	430	202	219	300	315	300	
6213	Public Relations	101	0	0	250	250	250	
6216	Reference Books/Materials	410	428	178	500	400	500	
6217	Dues/Fees/Subscriptions	250	2	0	100	100	100	
6218	Small Equipment Items	5,079	10,184	7,065	7,500	7,500	7,500	
6241	Land Maintenance/Snow	22,204	33,978	25,739	45,000	45,000	51,500	
6242	Street Repair/Maintenance	147,099	120,192	141,512	130,000	130,000	140,000	
6243	Weed Control	6,319	12,738	8,434	12,500	6,109	10,000	
6246	Liability Insurance	3,792	4,121	4,790	5,530	4,646	5,558	
6248	Street Signs	23,531	17,832	21,170	25,000	16,855	25,000	
6249	Leases/Rentals	0	0	0	1,500	0	1,500	
6253	Contract Services	0	0	0	0	0	15,500	
6256	Publish/Record	197	97	0	100	0	100	
6260	Utilities	404,003	387,741	396,866	340,000	379,070	380,000	
6261	Telephone Services	1,827	1,997	2,121	2,250	1,634	2,250	
	<i>Operating &amp; Maintenance Total</i>	615,242	589,512	608,092	570,530	591,879	640,058	
7010	Fleet Transfer	78,190	105,064	160,369	160,369	160,369	152,628	
	<i>Interfund Loans &amp; Transfers Total</i>	78,190	105,064	160,369	160,369	160,369	152,628	
<b>STREETS &amp; ALLEYS EXPENDITURES TOTAL</b>		893,124	908,677	977,109	949,735	919,093	1,009,692	

General Fund Detail Budget

TOWN OF WINDSOR								GENERAL FUND - 01
ACCT NO	ACCOUNT NAME	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET	
<b>PUBLIC WORKS ADMINISTRATION EXPENDITURES - 430</b>								
5111	Wages - Full Time	198,871	164,080	164,371	164,979	170,542	182,631	
5112	Wages - Part Time	0	0	0	0	492	3,040	
5121	Wages - Over Time	0	0	0	0	318	0	
5114	Merit Pay	0	0	0	3,300	0	7,305	
5126	Short Term Disability	0	0	0	205	150	189	
5127	Long Term Disability	806	697	752	717	695	849	
5128	Vision Insurance	273	223	196	219	103	103	
5130	FICA-Med	2,817	2,360	2,340	2,440	2,463	2,798	
5131	FICA	12,044	10,091	10,005	10,433	10,531	11,964	
5132	Medical Insurance	16,871	18,418	14,261	16,815	9,081	18,797	
5133	Employee Retirement	9,717	8,305	7,913	8,414	5,168	6,793	
5134	Unemployment Insurance	401	456	456	505	482	579	
5135	Workers Compensation Insurance	5,443	10,629	11,004	9,856	10,492	8,915	
5136	Dental Insurance	1,898	1,406	1,308	1,512	1,001	1,610	
5137	Staff Development	3,007	2,314	1,182	3,000	1,827	3,000	
5138	Life Insurance	824	725	470	515	441	460	
5141	Clothing Allowance	575	403	350	400	460	650	
5144	Employee Assistance Administration	0	82	84	78	94	78	
	<i>Personal Services Total</i>	253,547	220,188	214,692	223,388	214,341	249,761	
6210	Office Supplies	3,310	2,200	2,889	3,000	1,469	3,000	
6213	Public Relations	304	310	644	500	1,026	500	
6216	Reference Books/Materials	791	866	606	1,000	0	1,000	
6217	Dues/Fees/Subscriptions	1,123	801	357	1,000	948	1,000	
6218	Small Equipment Items	2,403	2,022	747	1,000	1,000	1,000	
6224	Trash Service	468	517	701	600	689	600	
6229	Building Maintenance Supplies	591	344	27	500	0	500	
6232	Building Repair/Maintenance	6,125	1,644	5,274	5,000	5,000	5,000	
6246	Liability Insurance	5,880	15,352	5,266	7,186	6,039	7,224	
6253	Contract Service	10,578	10,141	8,102	10,000	1,411	10,000	
6260	Utilities	24,970	18,366	16,378	20,000	14,515	18,000	
6261	Telephone	5,010	5,708	5,132	6,000	5,805	6,000	
6262	Radio Expense	212	446	0	6,000	6,000	0	
6263	Postage	407	703	704	1,000	737	700	
	<i>Operating &amp; Maintenance Total</i>	62,172	59,418	46,828	62,786	44,638	54,524	
7010	Fleet Transfer	13,984	22,827	36,914	36,914	36,914	34,512	
7011	Information Tech Transfer	112,682	100,812	85,349	101,023	101,023	92,021	
	<i>Interfund Loans &amp; Transfers Total</i>	126,666	123,639	122,263	137,937	137,937	126,533	
<b>PUBLIC WORKS ADMINISTRATION EXPENDITURES TOTAL</b>		<b>442,385</b>	<b>403,246</b>	<b>383,783</b>	<b>424,111</b>	<b>396,916</b>	<b>430,818</b>	

General Fund Detail Budget

TOWN OF WINDSOR								GENERAL FUND - 01
ACCT NO	ACCOUNT NAME	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET	
<b>ENGINEERING DEPARTMENT EXPENDITURES - 431</b>								
5111	Wages - Full Time	375,741	371,238	383,216	379,207	389,447	381,823	
5114	Merit Pay	0	0	0	7,584	0	15,273	
5126	Short Term Disability	0	0	0	0	0	121	
5127	Long Term Disability	1,727	1,727	1,791	1,822	1,727	1,776	
5128	Vision Insurance	524	524	524	535	509	524	
5130	FICA - Med	5,190	5,158	5,327	5,608	5,514	5,758	
5131	FICA	22,192	22,053	22,777	23,981	23,577	24,620	
5132	Medical Insurance	58,861	58,253	51,827	53,903	50,430	54,540	
5133	Employee Retirement	18,524	18,526	18,967	19,340	19,143	18,339	
5134	Unemployment Insurance	760	945	972	1,160	1,019	1,191	
5135	Workers' Compensation Ins.	1,929	2,449	2,200	2,127	2,264	2,037	
5136	Dental Insurance	4,917	4,917	4,434	4,478	4,331	4,379	
5137	Staff Development	207	310	440	1,000	160	1,000	
5138	Life Insurance	1,607	1,588	1,046	1,184	1,023	964	
5141	Clothing Allowance	231	179	269	420	398	400	
5144	Employee Assistance Administration	0	205	211	194	189	194	
	<i>Personal Services Total</i>	492,410	488,072	494,001	502,544	499,731	512,940	
6210	Office Supplies	1,096	1,010	924	1,300	1,701	1,300	
6216	Reference Books/Materials	0	215	0	150	0	150	
6217	Dues/Fees/Subscriptions	1,183	275	170	300	350	300	
6218	Small Equipment Items	129	125	102	300	422	300	
6245	Travel/Mileage	3,610	3,600	3,630	3,600	3,560	3,600	
6246	Liability Insurance	3,551	3,740	2,960	4,085	3,432	4,106	
6253	Contract Services	6,139	6,000	5,482	6,700	7,189	6,700	
6254	Engineer Services	8,632	4,571	13,757	5,000	0	5,000	
6256	Publish/Record	178	319	510	500	0	500	
6261	Telephone	1,957	1,966	1,991	2,000	1,994	2,000	
6263	Postage	398	279	126	300	138	300	
	<i>Operating &amp; Maintenance Total</i>	26,874	22,098	29,654	24,235	18,787	24,256	
7010	Fleet Transfer	10,719	12,591	21,935	21,935	21,935	20,487	
7011	Information Tech Transfer	20,648	29,325	32,361	37,959	37,959	44,698	
7012	Facility Services Transfer	0	13,770	15,527	14,161	14,161	15,644	
	<i>Interfund Loans &amp; Transfers Total</i>	31,367	55,686	69,823	74,055	74,055	80,829	
<b>ENGINEERING DEPARTMENT EXPENDITURES TOTAL</b>		<b>550,651</b>	<b>565,856</b>	<b>593,477</b>	<b>600,833</b>	<b>592,574</b>	<b>618,025</b>	

General Fund Detail Budget

TOWN OF WINDSOR								GENERAL FUND - 01
ACCT NO	ACCOUNT NAME	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET	
<b>CEMETERY EXPENDITURES - 432</b>								
5111	Wages - Full Time	42,438	39,488	41,489	40,726	41,047	41,558	
5112	Wages - Part Time	6,026	9,350	10,910	9,520	5,386	8,250	
5121	Wages - Over Time	184	1,267	696	800	933	800	
5122	On Call	857	654	145	0	96	170	
5114	Merit Pay	0	0	0	815	0	1,662	
5126	Short Term Disability	0	0	0	114	0	0	
5127	Long Term Disability	193	188	175	207	189	193	
5128	Vision Insurance	103	103	103	106	103	103	
5130	FICA-Med	694	688	689	752	605	760	
5131	FICA	2,966	2,940	2,946	3,215	2,587	3,251	
5132	Medical Insurance	11,772	11,651	9,779	10,175	9,779	11,376	
5133	Employee Retirement	2,064	1,963	2,056	2,077	2,052	2,161	
5134	Unemployment Insurance	100	137	137	156	120	157	
5135	Workers Compensation Insurance	2,405	2,177	3,555	2,437	2,594	3,057	
5136	Dental Insurance	983	983	720	727	720	773	
5137	Staff Development	188	535	974	1,345	635	960	
5138	Life Insurance	179	176	124	127	124	106	
5141	Clothing Allowance	399	400	431	425	437	440	
5144	Employee Assistance Administration	0	41	42	39	39	39	
	<i>Personal Services Total</i>	71,551	72,739	74,971	73,761	67,446	75,818	
6210	Office Supplies	19	79	145	150	150	150	
6218	Small Equipment Items	2,266	1,263	1,532	1,690	2,074	1,440	
6224	Trash Service	0	246	530	2,156	1,859	2,156	
6229	Maintenance Supplies	215	39	32	200	200	200	
6232	Building Repair/maintenance	0	1,940	187	2,000	726	2,000	
6235	Sprinkler Repair	2,375	2,378	790	1,275	1,121	1,275	
6241	Land Maintenance	1,583	825	851	3,252	1,163	2,524	
6246	Liability Insurance	759	7,387	802	1,107	930	1,113	
6250	Foundations/Graves	3,367	0	4,796	3,000	4,223	3,000	
6253	Contract Service	9,183	0	7,971	8,065	8,084	9,650	
6260	Utilities	0	0	0	750	4,854	4,854	
6261	Telephone	664	660	660	660	660	660	
6264	Printing/Binding	67	0	0	300	50	300	
	<i>Operating &amp; Maintenance Total</i>	20,498	14,817	18,294	24,605	26,093	29,322	
7010	Fleet Transfer	4,641	9,249	14,512	14,512	14,512	13,450	
	<i>Interfund Loans &amp; Transfers Total</i>	4,641	9,249	14,512	14,512	14,512	13,450	
<b>CEMETERY EXPENDITURES TOTAL</b>		96,690	96,805	107,777	112,878	108,052	118,590	

General Fund Detail Budget

TOWN OF WINDSOR								GENERAL FUND - 01
ACCT NO	ACCOUNT NAME	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET	
<b>COMMUNITY EVENTS EXPENDITURES - 433</b>								
5111	Wages - Full Time	0	0	0	0	0	32,240	
5112	Wages - Part Time	0	0	21,933	24,180	22,989	393	
5127	Long Term Disability	0	0	0	0	0	178	
5128	Vision Insurance	0	0	0	0	0	103	
5130	FICA-Med	0	0	318	351	333	473	
5131	FICA	0	0	1,360	1,499	1,425	2,023	
5132	Medical Insurance	0	0	0	0	0	5,727	
5134	Unemployment Insurance	0	0	66	73	69	98	
5135	Workers Compensation Insurance	0	0	0	64	68	74	
5136	Dental Insurance	0	0	0	0	0	387	
5137	Staff Development	0	0	372	500	258	500	
5138	Life Insurance	0	0	0	0	0	99	
5144	Employee Assistance Administration	0	0	0	0	0	78	
	<i>Personal Services Total</i>	0	0	24,048	26,666	25,143	42,372	
6210	Office Supplies	0	0	87	300	171	300	
6213	Public Relations	0	0	25,472	26,600	26,000	26,600	
6217	Dues/Fees/Subscriptions	0	0	0	789	985	1,200	
6219	Special Equipment	0	0	390	1,000	584	750	
6246	Liability Insurance	0	0	0	5,716	6,004	6,004	
6249	Leases/Rentals	0	0	5,552	6,000	1,500	1,500	
6253	Contract Services	0	0	29,909	31,840	28,941	31,840	
6264	Printing/Binding	0	0	2,681	7,500	2,627	3,000	
	<i>Operating &amp; Maintenance Total</i>	0	0	64,192	79,745	66,812	71,194	
<b>COMMUNITY EVENTS EXPENDITURES TOTAL</b>								
		0	0	88,240	106,411	91,956	113,566	

General Fund Detail Budget

TOWN OF WINDSOR								GENERAL FUND - 01
ACCT NO	ACCOUNT NAME	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET	
<b>FORESTRY EXPENDITURES - 450</b>								
5111	Wages - Full Time	95,961	95,006	97,879	97,034	99,457	99,809	
5112	Wages - Part Time	32,665	30,641	35,566	32,448	23,804	40,410	
5121	Wages - Over Time	795	401	453	500	462	500	
5122	On Call Time	1,573	1,873	406	0	125	170	
5114	Merit Pay	0	0	0	1,941	0	3,992	
5126	Short Term Disability	0	0	0	118	120	121	
5127	Long Term Disability	456	456	428	494	451	464	
5128	Vision Insurance	214	214	214	219	214	214	
5130	FICA-Med	1,837	1,806	1,908	1,913	1,774	2,101	
5131	FICA	7,856	7,722	8,157	8,179	7,586	8,983	
5132	Medical Insurance	23,544	23,301	22,491	23,301	22,491	25,984	
5133	Employee Retirement	4,731	4,738	4,847	4,949	4,930	5,190	
5134	Unemployment Insurance	264	368	389	396	361	435	
5135	Worker's Compensation Insurance	2,436	4,687	4,983	4,782	5,091	4,999	
5136	Dental Insurance	1,967	1,967	2,275	2,298	2,275	2,446	
5137	Staff Development	1,804	1,526	1,707	1,800	1,793	1,700	
5138	Life Insurance	412	412	292	303	292	254	
5141	Clothing Allowance	852	945	896	900	900	960	
5144	Employee Assistance Administration		82	84	78	78	78	
	<i>Personal Services Total</i>	177,367	176,144	182,974	181,652	172,204	198,810	
6210	Office Supplies	199	465	464	500	500	500	
6213	Public Relations	28	0	109	400	400	500	
6214	Board Development	0	90	75	125	125	125	
6216	Reference Books/Materials	536	413	255	530	530	530	
6217	Dues, Fees, Subscriptions	356	539	275	395	395	395	
6218	Small Equipment Items	3,184	7,229	4,374	3,900	3,900	5,600	
6222	Chemicals	0	0	0	250	250	250	
6224	Trash Service	0	0	14,333	0	0	0	
6227	Right of Way Trees	21,058	3,545	12,842	11,600	11,600	11,600	
6228	Tree Maintenance	6,459	8,853	15,844	13,525	13,525	13,400	
6241	Land Maintenance	2,741	4,684	9,047	8,355	8,284	6,480	
6246	Liability Insurance	6,742	7,326	7,124	9,831	8,260	9,882	
6248	Signs	52	66	0	0	0	0	
6249	Leases/Rentals	94	88	4,743	7,400	5,093	7,400	
6253	Contract Service	2,901	129,718	6,315	0	0	0	
6261	Telephone	1,338	1,327	1,323	1,320	1,323	1,320	
6263	Postage	0	0	1,395	0	0	0	
6264	Printing/Binding	125	90	1,105	150	150	150	
6269	Miscellaneous Expense - Memorial	0	1,050	0	0	0	0	
6282	Tree Board Activities	7,914	18,088	10,828	13,500	9,683	13,500	
	<i>Operating &amp; Maintenance Total</i>	53,727	183,571	90,451	71,781	64,018	71,632	
7010	Fleet Transfer	36,054	60,582	52,254	52,254	52,254	50,415	
7012	Facility Services Transfer	0	3,787	3,631	3,453	3,453	3,674	
	<i>Interfund Loans &amp; Transfers Total</i>	36,054	64,369	55,885	55,707	55,707	54,089	
<b>FORESTRY EXPENDITURES TOTAL</b>		267,148	424,084	329,311	309,139	291,929	324,531	

General Fund Detail Budget

TOWN OF WINDSOR								GENERAL FUND - 01
ACCT NO	ACCOUNT NAME	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET	
<b>RECREATION EXPENDITURES- 451</b>								
5111	Wages - Full Time	242,372	238,485	247,228	243,919	245,097	245,145	
5112	Wages - Part Time	272,532	294,648	286,840	352,653	298,051	352,658	
5121	Wages - Over Time	135	34	59	250	180	250	
5122	On Call Time	3,539	3,720	768	0	0	0	
5114	Merit Pay	0	0	0	4,878	0	9,806	
5126	Short Term Disability	0	0	0	135	0	0	
5127	Long Term Disability	1,153	1,153	774	1,248	1,134	1,140	
5128	Vision Insurance	525	525	524	535	421	429	
5130	FICA-Med	7,369	7,511	7,542	8,725	7,708	8,814	
5131	FICA	31,506	32,115	32,247	37,305	32,960	37,687	
5132	Medical Insurance	38,841	50,461	46,327	47,942	47,671	55,387	
5133	Employee Retirement	11,925	11,899	12,185	12,440	12,255	12,748	
5134	Unemployment Insurance	1,040	1,530	1,535	716	1,570	1,824	
5135	Worker's Compensation Insurance	15,576	21,992	22,543	17,563	18,696	19,239	
5136	Dental Insurance	3,954	4,275	4,283	4,291	4,666	5,016	
5137	Staff Development	5,996	2,949	3,118	4,475	4,801	4,475	
5138	Life Insurance	1,037	1,037	734	761	734	622	
5141	Clothing Allowance	1,512	1,463	1,800	1,800	1,800	1,800	
5144	Employee Assistance Administration	0	205	211	194	194	194	
	<i>Personal Services Total</i>	639,009	674,001	668,719	739,831	677,938	757,232	
6210	Office Supplies	4,879	5,327	5,291	5,500	5,120	5,500	
6213	Public Relations	1,880	5,008	5,222	8,000	7,959	8,000	
6216	Reference Books/Materials	0	157	52	200	397	200	
6217	Dues, Fees, Subscriptions	13,299	21,847	56,644	41,000	40,942	41,000	
6218	Small Equipment Items	26,784	36,713	17,979	26,220	25,807	26,220	
6219	Special Equipment/Program Supplies	68,668	52,072	93,719	78,427	78,422	78,427	
6230	Recreation Equipment/Repair	460	1,182	8	300	300	300	
6236	Ball Field Maintenance/ Baseball	18,005	8,231	42,618	38,500	38,042	46,500	
6240	Equipment Repair/Maintenance	59	0	25	100	0	100	
6245	Travel/Mileage	0	0	0	500	566	500	
6246	Liability Insurance	17,494	4,845	4,711	6,501	6,553	6,535	
6253	Contract Service	156,949	147,313	107,495	113,148	112,762	113,148	
6256	Publish/Record	295	18	205	300	0	300	
6261	Telephone	2,200	2,433	2,740	2,500	2,833	2,800	
6263	Postage	4,612	5,963	1,913	2,500	1,827	2,500	
6264	Printing/Binding	15,357	13,572	13,695	13,500	12,690	13,500	
6273	Tours/Admissions	19,177	13,560	14,765	19,000	18,154	19,000	
	<i>Operating &amp; Maintenance Total</i>	350,119	318,240	367,082	356,196	352,374	364,530	
7373	Transfer to CRC	400,000	400,000	400,000	450,000	450,000	450,000	
7010	Fleet Transfer	16,224	44,084	64,211	64,211	64,211	60,969	
7011	Information Tech Transfer	154,146	110,903	52,723	58,321	58,321	75,406	
	<i>Interfund Loans &amp; Transfers Total</i>	570,370	554,987	516,934	572,532	572,532	586,375	
<b>RECREATION EXPENDITURES TOTAL</b>		<b>1,559,498</b>	<b>1,547,228</b>	<b>1,552,736</b>	<b>1,668,558</b>	<b>1,602,844</b>	<b>1,708,137</b>	

General Fund Detail Budget

TOWN OF WINDSOR								GENERAL FUND - 01
ACCT NO	ACCOUNT NAME	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET	
<b>AQUATICS/SWIMMING POOL EXPENDITURES - 452</b>								
5112	Wages - Part Time	111,195	105,407	103,389	105,432	102,346	105,811	
5121	Wages - Over Time	155	125	212	300	317	300	
5130	FICA-Med	1,614	1,531	1,497	1,533	1,651	1,539	
5131	FICA	6,902	6,545	6,402	6,555	7,058	6,579	
5134	Unemployment Insurance	222	318	310	317	341	318	
5135	Workman's Compensation Insurance	5,848	7,524	5,824	5,544	5,902	5,494	
5137	Staff Development	2,939	1,213	367	1,920	1,817	1,920	
5141	Clothing Allowance	0	0	0	0	0	3,650	
	<i>Personal Services Total</i>	128,877	122,663	118,001	121,602	119,433	125,611	
6210	Office Supplies	162	230	159	250	0	250	
6213	Public Relations	185	49	0	50	50	50	
6216	Reference Books/Materials	2,355	787	770	1,550	1,547	1,550	
6217	Dues/Fees/Subscriptions	626	456	1,067	1,461	1,363	1,461	
6218	Small Equipment Items	8,776	2,216	3,824	7,300	7,255	7,300	
6219	Special Equipment	8,773	9,437	6,199	10,990	10,642	3,650	
6222	Chemicals	14,367	21,417	20,082	11,000	10,443	11,000	
6229	Maintenance Supplies	1,868	0	328	500	462	500	
6240	Equipment Repair/Maintenance	3,502	552	1,550	1,400	1,400	1,400	
6245	Travel/Mileage	0	0	0	450	0	450	
6246	Liability Insurance	7,583	8,240	9,210	11,057	9,291	11,115	
6248	Signs	0	0	0	0	483	500	
6253	Contract Service	10,349	4,201	3,101	3,175	2,730	3,175	
6260	Utilities	16,151	19,486	14,244	15,000	14,761	15,000	
6261	Telephone	2,029	2,041	2,147	2,200	2,179	2,200	
6264	Printing/Binding	0	0	0	750	0	0	
	<i>Operating &amp; Maintenance Total</i>	80,490	74,741	62,682	67,133	62,605	59,601	
7010	Fleet Transfer	2,532	6,154	5,778	0	0	0	
7012	Facility Services Transfer	0	0	0	1,149	1,149	1,357	
	<i>Interfund Loans &amp; Transfers Total</i>	2,532	6,154	5,778	1,149	1,149	1,357	
<b>AQUATICS/SWIMMING POOL EXPENDITURES TOTAL</b>		211,898	203,558	186,461	189,884	183,187	186,568	

General Fund Detail Budget

TOWN OF WINDSOR								GENERAL FUND - 01
ACCT NO	ACCOUNT NAME	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET	
<b>PARKS EXPENDITURES - 454</b>								
5111	Wages - Full Time	372,745	349,465	350,243	384,642	371,067	396,382	
5112	Wages - Part Time	91,184	76,793	97,846	92,879	62,411	90,354	
5121	Wages - Over Time	3,089	2,754	2,855	1,400	2,202	1,400	
5122	On Call Time	4,344	3,859	662	1,500	754	850	
5114	Merit Pay	0	0	0	6,933	0	14,177	
5126	Short Term Disability	0	0	0	356	303	346	
5127	Long Term Disability	1,635	1,549	1,545	1,875	1,619	1,842	
5128	Vision Insurance	672	628	503	746	500	635	
5130	FICA-Med	6,592	6,171	6,323	7,067	6,090	7,296	
5131	FICA	28,188	26,385	27,034	30,216	26,041	31,196	
5132	Medical Insurance	62,386	58,216	55,413	58,872	57,834	74,953	
5133	Employee Retirement	18,422	17,413	15,972	17,679	16,506	16,837	
5134	Unemployment Insurance	961	1,221	1,236	1,462	1,147	1,509	
5135	Workers Compensation Insurance	18,363	17,728	17,969	16,126	18,605	17,365	
5136	Dental Insurance	5,668	5,258	5,215	4,841	5,510	6,825	
5137	Staff Development	7,670	5,597	7,869	6,990	5,084	9,780	
5138	Life Insurance	1,578	1,498	1,028	1,212	1,061	1,005	
5141	Clothing Allowance	2,532	2,163	1,913	2,450	2,960	2,880	
5144	Employee Assistance Administration	0	246	246	272	250	272	
	<i>Personal Services Total</i>	626,029	576,942	593,872	637,518	579,942	675,905	
6210	Office Supplies	1,639	1,546	1,345	1,400	1,138	1,400	
6213	Public Relations	952	6,351	4,434	1,400	1,572	400	
6214	Board Development	8,093	7,947	7,815	9,500	9,648	9,500	
6216	Reference Books/Materials	39	0	130	350	350	350	
6217	Dues/Fees/Subscriptions	692	821	2,230	1,770	1,770	1,795	
6218	Small Equipment Items	11,406	6,326	11,016	9,500	7,033	9,500	
6222	Chemicals	367	392	441	500	500	500	
6224	Trash Service	3,805	5,318	5,708	10,720	10,565	10,600	
6229	Maintenance Supplies	3,566	3,928	13	2,900	3,100	2,900	
6230	Playground Equipment Repair	3,703	4,668	2,651	4,450	3,951	4,450	
6232	Building Repair/Maintenance	8,238	10,153	12,507	16,300	17,000	15,800	
6235	Sprinkler Repair/Maintenance	12,635	13,238	15,214	18,650	18,650	18,650	
6241	Land Maintenance	41,334	30,003	52,400	44,825	42,314	53,025	
6243	Weed Control	6,924	1,612	2,340	2,250	2,163	2,250	
6244	Well Assessments	18,987	6,662	7,386	15,050	15,050	15,050	
6245	Travel/Mileage	5,358	6,302	5,446	5,900	5,152	5,900	
6246	Liability Insurance	18,155	13,584	13,453	18,228	17,804	18,323	
6248	Park Signs	1,472	2,563	597	7,300	7,300	5,700	
6249	Leases/Rentals	1,659	1,096	1,438	3,500	2,496	3,500	
6253	Contract Services	45,456	34,745	27,325	34,400	31,502	38,500	
6256	Publish/Record	228	352	11	600	594	600	
6260	Utilities	50,728	60,829	73,812	65,000	47,320	50,420	
6261	Telephone	4,930	4,494	3,976	4,530	4,467	4,530	
6263	Postage	652	845	1,192	900	627	900	
6264	Printing/Binding	0	37	751	500	99	800	
	<i>Operating &amp; Maintenance Total</i>	251,020	223,812	253,630	280,423	252,165	275,343	
7010	Fleet Transfer	98,181	150,085	196,481	196,481	196,481	185,244	
7011	Information Tech Transfer	21,196	37,877	50,166	60,243	60,243	64,593	
7012	Facility Services Transfer	0	14,357	15,943	4,286	4,286	4,918	
	<i>Interfund Loans &amp; Transfers Total</i>	119,377	202,319	262,590	261,009	261,010	254,756	
<b>PARKS EXPENDITURES TOTAL</b>		996,426	1,003,073	1,110,093	1,178,951	1,093,116	1,206,003	

General Fund Detail Budget

TOWN OF WINDSOR								GENERAL FUND - 01
ACCT NO	ACCOUNT NAME	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET	
<b>SAFETY/LOSS CONTROL EXPENDITURES - 455</b>								
5137	Staff Development	1,479	2,577	1,988	3,000	3,000	3,000	
	<i>Personal Services Total</i>	1,479	2,577	1,988	3,000	3,000	3,000	
6219	Special Equipment	177	6,832	3,204.17	5,510	154	6,760	
6247	Safety Expense	2,764	3,413	0	6,500	6,500	6,500	
6253	Contract Service	3,356	774	790	0	0	0	
6264	Printing/Binding	0	0	0	500	500	500	
	<i>Operating &amp; Maintenance Total</i>	6,297	11,018	3,994	12,510	7,154	13,760	
<b>SAFETY/LOSS CONTROL EXPENDITURES TOTAL</b>								
		7,776	13,595	5,982	15,510	10,154	16,760	
<b>ART &amp; HERITAGE EXPENDITURES - 456</b>								
5111	Wages - Full Time	101,782	92,104	101,721	103,154	103,320	104,728	
5112	Wages - Part Time	21,069	45,537	24,053	34,797	28,470	34,349	
5114	Merit Pay	0	0	0	2,063	0	4,189	
5126	Short Term Disability	0	0	0	0	152	142	
5127	Long Term Disability	459	450	444	497	469	487	
5128	Vision Insurance	207	198	207	219	148	207	
5130	FICA-Med	1,724	1,885	1,860	2,030	1,865	2,077	
5131	FICA	7,374	8,061	7,953	8,681	7,975	8,882	
5132	Medical Insurance	10,198	20,869	16,542	16,737	21,024	24,368	
5133	Employee Retirement	3,860	3,916	3,671	2,985	5,166	5,446	
5134	Unemployment Insurance	249	378	376	420	374	430	
5135	Workers Compensation Insurance	330	451	1,264	340	362	323	
5136	Dental Insurance	1,967	1,724	1,527	1,512	1,857	1,996	
5137	Staff Development	659	1,505	800	1,400	1,400	1,000	
5138	Life Insurance	412	393	300	322	300	265	
5144	Employee Assistance Administration	0	79	84	78	78	78	
	<i>Personal Services Total</i>	150,289	177,551	160,802	175,235	172,961	188,967	
6210	Office Supplies	524	978	613	900	368	500	
6213	Public Relations	1,644	2,196	884	650	500	500	
6216	Reference Books/Materials	434	262	140	400	175	400	
6217	Dues/Fees/Subscriptions	234	582	428	400	400	400	
6218	Small Equipment Items	3,911	3,899	4,537	8,000	8,000	11,000	
6219	Special Equipment	5,321	3,924	1,283	3,500	1,533	2,000	
6229	Maintenance Supplies	363	288	145	500	500	500	
6232	Building Repair/Maintenance	6,541	4,991	3,884	3,300	2,988	2,500	
6245	Travel/Mileage	1,820	2,013	1,820	2,000	1,780	2,000	
6246	Liability Insurance	8,393	9,119	8,868	12,238	10,283	12,302	
6249	Leases/Rentals	2,638	4,084	3,000	1,500	500	500	
6253	Contract Services	24,321	30,276	7,537	8,038	4,588	6,038	
6256	Publish/Record	0	0	47	100	0	100	
6260	Utilities	9,040	8,366	7,144	9,500	8,760	9,500	
6261	Telephone	2,517	2,608	3,049	3,000	2,411	3,000	
6263	Postage	147	149	305	300	980	500	
6264	Printing/Binding	2,219	813	5,035	3,500	2,427	2,800	
6267	Study/Review/Analysis/Consulting	373	0	1,728	0	0	0	
	<i>Operating &amp; Maintenance Total</i>	70,439	74,549	50,447	57,826	46,193	54,540	
7011	Information Tech Transfer	8,048	16,652	13,631	15,870	15,870	15,959	
7012	Facility Services Transfer	0	5,507	5,098	4,664	4,664	5,094	
	<i>Interfund Loans &amp; Transfers Total</i>	8,048	22,159	18,729	20,534	20,534	21,052	
<b>ART &amp; HERITAGE EXPENDITURES TOTAL</b>								
		228,776	274,259	229,978	253,595	239,688	264,559	

General Fund Detail Budget

TOWN OF WINDSOR								GENERAL FUND - 01
ACCT NO	ACCOUNT NAME	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET	
<b>TOWN HALL EXPENDITURES- 457</b>								
5111	Wages - Full Time	11,179	0	0	0	0	0	
5112	Wages - Part Time	1,269	0	0	0	0	0	
5121	Wages - Over Time	140	0	0	0	0	0	
5127	Long Term Disability	15	0	0	0	0	0	
5130	FICA-Med	182	0	0	0	0	0	
5131	FICA	778	0	0	0	0	0	
5134	Unemployment Insurance	25	0	0	0	0	0	
5136	Dental Insurance	82	0	0	0	0	0	
5138	Life Insurance	14	0	0	0	0	0	
	<i>Personal Services Total</i>	13,684	0	0	0	0	0	
6224	Trash Service	674	959	877	1,000	595	810	
6232	Building Repair/Maintenance	7,519	0	0	0	25,000	0	
6246	Liability Insurance	12,165	10,382	10,379	12,851	12,139	13,619	
6249	Leases & Rentals	139,400	45,512	1,500	0	0	0	
6253	Contract Service	72,213	362	350	0	0	0	
6260	Utilities	40,909	37,317	31,415	35,000	29,251	32,661	
6261	Telephone	8,566	9,665	7,494	10,000	9,856	9,005	
	<i>Operating &amp; Maintenance Total</i>	281,446	104,198	52,015	58,851	76,841	56,096	
7010	Fleet Transfer	6,097	5,988	8,837	8,837	8,837	8,241	
7012	Facility Services Transfer	8,048	137,735	170,211	151,741	151,741	174,300	
	<i>Interfund Loans &amp; Transfers Total</i>	14,145	143,723	179,048	160,578	160,578	182,541	
<b>TOWN HALL EXPENDITURES TOTAL</b>		<b>309,275</b>	<b>247,921</b>	<b>231,063</b>	<b>219,428</b>	<b>237,419</b>	<b>238,637</b>	
<b>POLICE PENSION FUND EXPENDITURES - 458</b>								
5133	Police Widow Pension	1,287	1,287	107	0	0	0	
	<i>Personal Services Total</i>	1,287	1,287	107	0	0	0	
<b>POLICE PENSION FUND EXPENDITURES TOTAL</b>		<b>1,287</b>	<b>1,287</b>	<b>107</b>	<b>0</b>	<b>0</b>	<b>0</b>	

General Fund Detail Budget

TOWN OF WINDSOR		GENERAL FUND - 01					
ACCT NO	ACCOUNT NAME	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET
<b>GENERAL FUND</b>							
<b>EXPENDITURES TOTAL</b>		10,892,388	12,703,513	11,735,169	12,338,917	11,894,699	12,716,127
<b>GENERAL FUND Beginning Balance</b>		3,869,325	5,212,016	4,914,906	5,700,581	5,402,059	6,638,853
<b>GENERAL FUND REVENUE</b>		12,235,078	12,406,402	12,222,323	12,299,468	13,131,492	12,587,683
<b>Available Resources</b>		16,104,404	17,618,418	17,137,229	18,000,048	18,533,551	19,226,535
<b>GENERAL FUND EXPENDITURES</b>		10,892,388	12,703,513	11,735,169	12,338,917	11,894,699	12,716,127
<b>GENERAL FUND Ending Balance</b>		5,212,016	4,914,906	5,402,059	5,661,131	6,638,853	6,510,408
<b>EXPENDITURES BY CATEGORY</b>							
	Personal Services Total	6,250,837	6,285,139	6,483,838	6,881,053	6,577,799	7,465,716
	Operating & Maintenance Total	3,203,223	2,728,549	2,912,762	2,937,988	2,797,021	2,897,224
	Debt Service & Transfers	1,438,328	3,689,824	2,338,570	2,519,876	2,519,878	2,353,187
	<b>TOTAL EXPENDITURES</b>	10,892,388	12,703,513	11,735,169	12,338,917	11,894,699	12,716,127
<b>DEPARTMENTS/DIVISION SUMMARY</b>							
410	Town Clerk/Customer Service	512,314	476,273	531,538	527,426	529,049	612,550
411	Mayor & Town Board	288,582	2,015,870	629,211	470,308	404,275	477,793
412	Municipal Court	17,985	17,904	18,746	19,659	16,695	19,930
413	Town Manager	290,037	222,121	255,572	277,826	243,200	322,910
415	Finance	514,201	575,965	547,276	579,638	559,935	606,852
416	Human Resources	264,258	300,832	302,381	345,699	331,151	409,871
417	Tornado Administration	228,195	0	0	0	0	0
418	Legal Services	549,140	461,016	419,134	370,000	394,998	329,869
419	Planning & Zoning	552,897	499,034	497,154	809,677	798,813	610,990
420	Economic Development	0	94,230	194,185	182,527	178,819	193,297
421	Police	2,109,844	2,350,679	2,543,857	2,685,654	2,631,441	2,853,408
428	Recycling	0	0	0	41,470	39,394	42,770
429	Streets & Alleys	893,124	908,677	977,109	949,735	919,093	1,009,692
430	Public Works	442,385	403,246	383,783	424,111	396,916	430,818
431	Engineering	550,651	565,856	593,477	600,833	592,574	618,025
433	Community Events	0	0	88,240	106,411	91,956	113,566
432	Cemetery	96,690	96,805	107,777	112,878	108,052	118,590
450	Forestry	267,148	424,084	329,311	309,139	291,929	324,531
451	Outdoor Recreation Programs	1,559,498	1,547,228	1,552,736	1,668,558	1,602,844	1,708,137
452	Aquatics/Swimming Pool	211,898	203,558	186,461	189,884	183,187	186,568
454	Parks	996,426	1,003,073	1,110,093	1,178,951	1,093,116	1,206,003
455	Safety/Loss Control	7,776	13,595	5,982	15,510	10,154	16,760
456	Art & Heritage	228,776	274,259	229,978	253,595	239,688	264,559
457	Town Hall	309,275	247,921	231,063	219,428	237,419	238,637
458	Police Pension	1,287	1,287	107	0	0	0
	<b>SUMMARY TOTAL</b>	10,892,388	12,703,513	11,735,169	12,338,917	11,894,699	12,716,127

Park Improvement Fund Detail Budget

TOWN OF WINDSOR		PARK IMPROVEMENT FUND - 02					
ACCT NO	ACCOUNT NAME	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET
<b>PARK IMPROVEMENT FUND REVENUE - 02</b>							
4001	<i>Beginning Fund Balance</i>	1,692,144	1,986,663	2,494,376	2,230,824	2,152,985	2,704,980
4316	Larimer County Open Space	57,345	69,535	106,929	71,413	114,652	95,150
4334	Grants	4,984	0	0	0	0	0
4358	Community Park Fee	143,220	301,663	488,428	323,502	486,694	425,595
4364	Interest Income	1,958	967	604	667	411	411
4387	Neighborhood Park Fee	396,054	684,789	1,335,365	834,726	1,097,484	1,039,213
<b>PARK IMPROVEMENT FUND REVENUE TOTAL</b>		<b>603,561</b>	<b>1,056,954</b>	<b>1,931,326</b>	<b>1,230,308</b>	<b>1,699,241</b>	<b>1,560,368</b>
<b>AVAILABLE RESOURCES</b>		<b>2,295,705</b>	<b>3,043,617</b>	<b>4,425,702</b>	<b>3,461,133</b>	<b>3,852,226</b>	<b>4,265,348</b>
<b>PARK IMPROVEMENT FUND EXPENDITURES - 02</b>							
<b>POUDRE TRAIL - 440</b>							
6253	Contract Services	0	9,000	9,000	10,000	10,000	10,000
6267	Study Review/Analysis/Consulting	0	0	500	0	5,000	0
	<i>Operating &amp; Maintenance Total</i>	<b>0</b>	<b>9,000</b>	<b>9,500</b>	<b>10,000</b>	<b>15,000</b>	<b>10,000</b>
8412	Site Improvements	0	0	0	25,000	0	25,000
	<i>Capital Outlay Total</i>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25,000</b>	<b>0</b>	<b>25,000</b>
<b>POUDRE TRAIL TOTAL</b>		<b>0</b>	<b>9,000</b>	<b>9,500</b>	<b>35,000</b>	<b>15,000</b>	<b>35,000</b>
<b>WINDSOR TRAIL SYSTEM - 441</b>							
7373	Interfund Transfer	(49,920)	0	0	0	0	0
	<i>Interfund Loans &amp; Transfers Total</i>	<b>(49,920)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
8410	Land/Easements	0	0	0	5,000	0	5,000
8412	Site Improvements	0	0	0	113,000	113,000	50,000
	<i>Capital Outlay Total</i>	<b>0</b>	<b>0</b>	<b>0</b>	<b>118,000</b>	<b>113,000</b>	<b>55,000</b>
<b>WINDSOR TRAIL SYSTEM TOTAL</b>		<b>(49,920)</b>	<b>0</b>	<b>0</b>	<b>118,000</b>	<b>113,000</b>	<b>55,000</b>
<b>DIAMOND VALLEY - 445</b>							
6253	Contract Services	0	391	0	0	0	0
	<i>Operating &amp; Maintenance Total</i>	<b>0</b>	<b>391</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
8412	Site Improvements	0	31,000	288,498	0	0	0
	<i>Capital Outlay Total</i>	<b>0</b>	<b>31,000</b>	<b>288,498</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DIAMOND VALLEY PARK TOTAL</b>		<b>0</b>	<b>31,391</b>	<b>288,498</b>	<b>0</b>	<b>0</b>	<b>0</b>

Park Improvement Fund Detail Budget

TOWN OF WINDSOR		PARK IMPROVEMENT FUND - 02					
ACCT NO	ACCOUNT NAME	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET
<b>BOARDWALK PARK - 462</b>							
6254	Engineering Services	1,300	0	0	0	0	0
	<i>Operating &amp; Maintenance Total</i>	1,300	0	0	0	0	0
8420	Building	0	401,937	0	0	0	0
	<i>Capital Outlay Total</i>	0	401,937	0	0	0	0
<b>BOARDWALK PARK TOTAL</b>		1,300	401,937	0	0	0	0
<b>GENERAL SITE DEVELOPMENT - 467</b>							
7373	Interfund Transfer	76,914	76,914	76,914	24,246	24,246	25,601
	<i>Interfund Loans &amp; Transfers Total</i>	76,914	76,914	76,914	24,246	24,246	25,601
8412	Site Improvements	0	0	0	0	0	625,000
	<i>Capital Outlay Total</i>	0	0	0	0	0	625,000
<b>GENERAL SITE DEVELOPMENT TOTAL</b>		76,914	76,914	76,914	24,246	24,246	650,601
<b>EASTMAN PARK - 470</b>							
8412	Site Improvements	0	0	0	60,000	60,000	0
8440	Machinery/Equipment	0	0	11,182	0	0	0
	<i>Capital Outlay Total</i>	0	0	11,182	60,000	60,000	0
<b>EASTMAN PARK TOTAL</b>		0	0	11,182	60,000	60,000	0
<b>WINDSOR HIGHLAND -472</b>							
7373	Interfund Transfer	250,748	0	0	0	0	0
	<i>Interfund Loans &amp; Transfers Total</i>	250,748	0	0	0	0	0
<b>WINDSOR HIGHLANDS TOTAL</b>		250,748	0	0	0	0	0
<b>BRUNNER FARM PARK - 473</b>							
8412	Site Improvements	0	0	419,533	0	0	0
	<i>Capital Outlay Total</i>	0	0	419,533	0	0	0
<b>BRUNNER FARM PARK TOTAL</b>		0	0	419,533	0	0	0
<b>STONEHENGE PARK DEVELOPMENT - 474</b>							
8412	Site Improvements	30,000	30,000	30,000	30,000	30,000	20,000
	<i>Capital Outlay Total</i>	30,000	30,000	30,000	30,000	30,000	20,000
<b>STONEHENGE PARK DEVELOPMENT TOTAL</b>		30,000	30,000	30,000	30,000	30,000	20,000

Park Improvement Fund Detail Budget

TOWN OF WINDSOR		PARK IMPROVEMENT FUND - 02					
ACCT NO	ACCOUNT NAME	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET
<b>BISON RIDGE PARK - 475</b>							
8412	Site Improvements	0	0	461,015	0	0	0
	Capital Outlay Total	0	0	461,015	0	0	0
<b>BISON RIDGE PARK TOTAL</b>		0	0	461,015	0	0	0
<b>POUDRE HEIGHTS PARK - 476</b>							
8412	Site Improvements	0	0	952,804	0	0	0
	Capital Outlay Total	0	0	952,804	0	0	0
<b>POUDRE HEIGHTS PARK TOTAL</b>		0	0	952,804	0	0	0
<b>NORTHERN LIGHTS PARK - 477</b>							
8412	Site Improvements	0	0	23,271	982,431	905,000	0
	Capital Outlay Total	0	0	23,271	982,431	905,000	0
<b>NORTHERN LIGHTS PARK TOTAL</b>		0	0	23,271	982,431	905,000	0
<b>FOSSIL BELMONT PARK - 478</b>							
8412	Site Improvements	0	0	0	0	0	40,000
	Capital Outlay Total	0	0	0	0	0	40,000
<b>FOSSIL BELMONT PARK TOTAL</b>		0	0	0	0	0	40,000
<b>PARK IMPROVEMENT FUND EXPENDITURES TOTAL</b>		309,042	549,241	2,272,717	1,249,677	1,147,246	800,601
<b>BEGINNING FUND BALANCE</b>		1,692,144	1,986,663	2,494,376	2,230,824	2,152,985	2,704,980
<b>REVENUES</b>		603,561	1,056,954	1,931,326	1,230,308	1,699,241	1,560,368
<b>Available Resources</b>		2,295,705	3,043,617	4,425,702	3,461,133	3,852,226	4,265,348
<b>EXPENDITURES</b>		309,042	549,241	2,272,717	1,249,677	1,147,246	800,601
<b>ENDING FUND BALANCE</b>		1,986,663	2,494,376	2,152,985	2,211,456	2,704,980	3,464,747

Park Improvement Fund Detail Budget

TOWN OF WINDSOR		PARK IMPROVEMENT FUND - 02					
ACCT NO	ACCOUNT NAME	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET
<b>EXPENDITURES BY CATEGORY</b>							
	Operating & Maintenance	1,300	9,391	9,500	10,000	15,000	10,000
	Debt Service & Transfers	277,742	76,914	76,914	24,246	24,246	25,601
	Capital Outlay	30,000	462,937	2,186,303	1,215,431	1,108,000	765,000
	<b>TOTAL EXPENDITURES</b>	<b>309,042</b>	<b>549,241</b>	<b>2,272,717</b>	<b>1,249,677</b>	<b>1,147,246</b>	<b>800,601</b>
<b>DEPARTMENT SUMMARY</b>							
440	Poudre Trail	0	9,000	9,500	35,000	15,000	35,000
441	Windsor Trail System	(49,920)	0	0	118,000	113,000	55,000
443	Covenant Park	0	0	0	0	0	0
444	Founders Green Park	0	0	0	0	0	0
445	Diamond Valley	0	31,391	288,498	0	0	0
447	Greenspire Park	0	0	0	0	0	0
462	Boardwalk Park	1,300	401,937	0	0	0	0
467	General Park Development	76,914	76,914	76,914	24,246	24,246	650,601
469	Folkstone Park	0	0	0	0	0	0
470	Eastman Park	0	0	11,182	60,000	60,000	0
471	Highland Meadows #2	0	0	0	0	0	0
472	Windsor Highlands	250,748	0	0	0	0	0
473	Brunner Farm Park	0	0	419,533	0	0	0
474	Stonehenge Park Development	30,000	30,000	30,000	30,000	30,000	20,000
475	Bison Ridge Park	0	0	461,015	0	0	0
476	Poudre Heights Park	0	0	952,804	0	0	0
477	Northern Lights Park	0	0	23,271	982,431	905,000	0
478	Fossil Belmont Park	0	0	0	0	0	40,000
	<b>SUMMARY TOTALS</b>	<b>309,042</b>	<b>549,241</b>	<b>2,272,717</b>	<b>1,249,677</b>	<b>1,147,246</b>	<b>800,601</b>

*Park Improvement Fund Detail Requests*

**PARK IMPROVEMENT FUND - 02**

**Poudre Trail System - 440**

DESCRIPTION	CONTRACT SERVICES 6253	STUDY REVIEW 6267	SITE IMPROV 8412						TOTAL	
1/2 Trail Maintenance Contribution/Manager share with Greeley/Weld Co (\$10K CTF) (LCOS)	10,000								10,000	
Install concrete trail in Three Bells I Conservation Easement share w/Larimer Co (LCOS)			25,000						25,000	
<b>TOTAL</b>	<b>10,000</b>	<b>0</b>	<b>25,000</b>						<b>35,000</b>	
									<b>TOTAL Capital Outlay Only</b>	<b>25,000</b>
									<b>TOTAL Contract Services Only</b>	<b>10,000</b>

**PARK IMPROVEMENT FUND - 02**

**Windsor Lake Trail - 441**

DESCRIPTION	STUDY REVIEW 6267	SITE IMPROV 8412	EQUIP 8440	LAND 8410					TOTAL	
Easement aquisition at BROE				5,000					5,000	
Windsor West Connection planning		50,000							50,000	
<b>TOTAL</b>	<b>0</b>	<b>50,000</b>	<b>0</b>	<b>5,000</b>					<b>55,000</b>	
									<b>TOTAL Capital Outlay Only</b>	<b>55,000</b>
									<b>TOTAL Contract Services Only</b>	<b>0</b>

**PARK IMPROVEMENT FUND - 02**

**General Park Development - 467**

DESCRIPTION	TRANSFER 7373	SITE IMPROV 8412	BLDG 8420	PLAYGR 8430	FURN/ FIX 8431	SITE IMPROV 8412			TOTAL	
Transfer to GF to pay for Park Construction Mgmt 01-467 (25% of wages paid by Gen Fund)	25,601								25,601	
Kyger Pit PIF contribution (CIF, NP WF)						625,000			625,000	
<b>TOTAL</b>	<b>25,601</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>625,000</b>			<b>650,601</b>	
									<b>TOTAL Transfers Only</b>	<b>25,601</b>
									<b>TOTAL Capital Outlay Only</b>	<b>625,000</b>

**PARK IMPROVEMENT FUND - 02**

**Stonehenge Park Development - 474 (aka Aberdour Circle Park)**

DESCRIPTION	SITE IMPROV 8412	BLDG 8420	PLAYGR 8430	EQUIP 8440					TOTAL	
Stonehenge Pk Development Agreement Pymnt (7th of 7 to \$200K)	20,000								20,000	
<b>TOTAL</b>	<b>20,000</b>	<b>0</b>	<b>0</b>	<b>0</b>					<b>20,000</b>	
									<b>TOTAL Capital Outlay Only</b>	<b>20,000</b>

**PARK IMPROVEMENT FUND - 02**

**Fossil Belmont Ridge Park - 478**

DESCRIPTION	SITE IMPROV 8412	BLDG 8420	PLAYGR 8430	EQUIP 8440					TOTAL	
Fossil Belmont Ridge Pk Development Design	40,000								40,000	
<b>TOTAL</b>	<b>40,000</b>	<b>0</b>	<b>0</b>	<b>0</b>					<b>40,000</b>	
									<b>TOTAL Capital Outlay Only</b>	<b>40,000</b>



Conservation Trust Fund Detail Budget

TOWN OF WINDSOR		CONSERVATION TRUST FUND - 03					
ACCT NO	ACCOUNT NAME	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET
<b>CONSERVATION TRUST FUND REVENUE -03</b>							
4001	<i>Beginning Total Cash Balance</i>	168,349	105,715	262,783	302,932	331,235	507,521
4330	State Lottery Income	138,942	167,332	188,169	165,424	202,735	226,020
4334	Grants	0	0	200,000	0	0	120,346
4364	Interest Income	149	98	152	152	118	118
<b>CONSERVATION TRUST FUND REVENUE TOTAL</b>		<b>139,091</b>	<b>167,430</b>	<b>388,320</b>	<b>165,576</b>	<b>202,852</b>	<b>346,484</b>
<b>AVAILABLE RESOURCES</b>		<b>307,441</b>	<b>273,145</b>	<b>651,104</b>	<b>468,508</b>	<b>534,087</b>	<b>854,005</b>
<b>CONSERVATION TRUST FUND EXPENDITURES - 03</b>							
<b>POUDRE TRAIL - 440</b>							
6253	Contract Services	18,000	9,000	9,000	10,000	10,000	10,000
<i>Operating &amp; Maintenance Total</i>		<b>18,000</b>	<b>9,000</b>	<b>9,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
8412	Site Improvements	133,806	0	0	250,000	0	250,000
<i>Capital Outlay Total</i>		<b>133,806</b>	<b>0</b>	<b>0</b>	<b>250,000</b>	<b>0</b>	<b>250,000</b>
<b>POUDRE TRAIL TOTAL</b>		<b>151,806</b>	<b>9,000</b>	<b>9,000</b>	<b>260,000</b>	<b>10,000</b>	<b>260,000</b>
<b>WINDSOR TRAIL SYSTEM - 441</b>							
7373	Interfund Transfer	49,920	0	0	0	0	0
<i>Interfund Loans &amp; Transfers Total</i>		<b>49,920</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
8412	Site Improvements	0	1,362	310,869	124,000	16,566	219,796
<i>Capital Outlay Total</i>		<b>0</b>	<b>1,362</b>	<b>310,869</b>	<b>124,000</b>	<b>16,566</b>	<b>219,796</b>
<b>WINDSOR LAKE TRAIL TOTAL</b>		<b>49,920</b>	<b>1,362</b>	<b>310,869</b>	<b>124,000</b>	<b>16,566</b>	<b>219,796</b>
<b>CONSERVATION TRUST FUND EXPENDITURES TOTAL</b>		<b>201,725</b>	<b>10,362</b>	<b>319,869</b>	<b>384,000</b>	<b>26,566</b>	<b>479,796</b>

Conservation Trust Fund Detail Budget

TOWN OF WINDSOR		CONSERVATION TRUST FUND - 03					
ACCT NO	ACCOUNT NAME	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET
<b>BEGINNING FUND BALANCE</b>		168,349	105,715	262,783	302,932	331,235	507,521
<b>REVENUE</b>		139,091	167,430	388,320	165,576	202,852	346,484
<b>Available Resources</b>		307,441	273,145	651,104	468,508	534,087	854,005
<b>EXPENDITURES</b>		201,725	10,362	319,869	384,000	26,566	479,796
<b>ENDING FUND BALANCE</b>		105,715	262,783	331,235	84,508	507,521	374,209
<b>EXPENDITURES BY CATEGORY</b>							
	Operating & Maintenance	18,000	9,000	9,000	10,000	10,000	10,000
	Debt Service & Transfers	49,920	0	0	0	0	0
	Capital Outlay	133,806	1,362	310,869	374,000	16,566	469,796
	<b>TOTAL EXPENDITURES</b>	201,725	10,362	319,869	384,000	26,566	479,796
<b>DEPARTMENT SUMMARY</b>							
	Poudre Trail	151,806	9,000	9,000	260,000	10,000	260,000
	Windsor Trail System	49,920	1,362	310,869	124,000	16,566	219,796
	<b>SUMMARY TOTAL</b>	201,725	10,362	319,869	384,000	26,566	479,796

*Conservation Trust Fund Detail Requests*

**CONSERVATION TRUST FUND - 03**

**Poudre Trail System - 440**

DESCRIPTION	CONTRACT SERVICES 6253	SITE IMPROV 8412							TOTAL
1/2 Trail Maintenance Contribution/Manager share with Greeley/Weld Co (\$10K PIF)	10,000								10,000
Poudre Trail Construction Trail from Westwood Village		250,000							250,000
<b>TOTAL</b>	10,000	250,000							<b>260,000</b>
<b>TOTAL Contract Services Only</b>									<b>10,000</b>

**CONSERVATION TRUST FUND - 03**

**Windsor Trail System - 441**

DESCRIPTION	SITE IMPROV 8412								TOTAL
So 7th Street - New Liberty to Laku Lake w/grant	219,796								219,796
<b>TOTAL</b>	219,796								<b>219,796</b>
<b>TOTAL Capital Outlay Only</b>									<b>219,796</b>

Capital Improvement Fund Detail Budget

TOWN OF WINDSOR							CAPITAL IMPROVEMENT FUND - 04	
ACCT NO	ACCOUNT NAME	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET	
<b>CAPITAL IMPROVEMENT FUND REVENUE - 04</b>								
4001	<i>Beginning Fund Balance</i>	2,673,340	2,837,136	4,601,902	5,582,015	4,973,418	6,233,292	
4313	Sales Tax	1,932,891	2,161,721	2,094,067	2,066,365	2,456,259	2,229,205	
4317	Severance Tax	0	0	260,132	187,292	254,637	234,020	
4318	Construction Use Tax	741,270	993,765	1,976,928	1,234,505	1,946,269	1,638,988	
4319	Traffic Impact Fee	436,938	602,901	1,018,169	679,509	957,436	846,897	
4334	Grants	1,297,245	0	0	0	10,300	0	
4334	900-Grants	0	14,389	24,000	0	0	0	
4334	901-Grants Bridge	0	336,000	0	247,500	70,000	425,000	
4335	Police Dept Grants	416,959	64,050	0	4,900	3,750	0	
4336	Cultural Affairs/Museum Grant	76,517	0	0	0	0	10,000	
4342	I-25 Landowner Fees	0	0	0	0	12,233	0	
4345	Developer Street Reimbursement	4,999	0	969	0	0	0	
4362	Mineral Lease Revenue	0	144,216	83,129	0	117,407	0	
4363	CIRSA/Tornado Reimbursements	328,290	0	0	0	0	0	
4364	Interest Income	21,710	6,262	5,062	6,189	13,243	3,868	
4367	Contributions	584,637	2,413,585	794,017	0	0	0	
4368	Miscellaneous Income	3,986	(21)	0	0	0	0	
4369	Special Assessments	1,249	0	0	0	0	0	
4376	Transfer from General Fund I-25 / SH 392	0	1,250,000	0	0	0	0	
4377	Transfer from Sewer Fund - TH Reserve	210,000	0	0	0	0	0	
4378	Transfer from Water Fund -TH & I-25 / SH 392	210,000	1,250,000	0	0	0	0	
4381	Sale on General Fixed Assets	0	95,652	0	0	0	0	
<b>CAPITAL IMPROVEMENT FUND REVENUE TOTAL</b>		<b>6,266,690</b>	<b>9,332,518</b>	<b>6,256,475</b>	<b>4,426,259</b>	<b>5,841,534</b>	<b>5,387,978</b>	
<b>AVAILABLE RESOURCES</b>		<b>8,940,030</b>	<b>12,169,654</b>	<b>10,858,377</b>	<b>10,008,274</b>	<b>10,814,952</b>	<b>11,621,270</b>	

Capital Improvement Fund Detail Budget

TOWN OF WINDSOR		CAPITAL IMPROVEMENT FUND - 04					
ACCT NO	ACCOUNT NAME	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET
<b>CAPITAL IMPROVEMENT FUND EXPENDITURES - 04</b>							
<b>TOWN CLERK/CUSTOMER SERVICE - 410</b>							
6218	Small Equipment	0	6,302	0	5,000	5,000	2,000
	<i>Small Equipment Total</i>	0	6,302	0	5,000	5,000	2,000
<b>TOWN CLERK/CUSTOMER SERVICE TOTAL</b>		<b>0</b>	<b>6,302</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>	<b>2,000</b>
<b>MAYOR &amp; TOWN BOARD - 411</b>							
7375	Transfer to Comm/Rec Fund	295,000	295,000	200,000	0	0	0
7373	Transfer to Water Fund	0	62,653	62,653	62,653	62,653	62,653
	<i>Interfund Loans &amp; Transfers Total</i>	295,000	357,653	262,653	62,653	62,653	62,653
<b>MAYOR &amp; TOWN BOARD TOTAL</b>		<b>295,000</b>	<b>357,653</b>	<b>262,653</b>	<b>62,653</b>	<b>62,653</b>	<b>62,653</b>
<b>TOWN MANAGER - 413</b>							
6267	Study Review/Analysis	33,498	44,772	0	0	0	0
	<i>Operations &amp; Maintenance</i>	33,498	44,772	0	0	0	0
<b>TOWN MANAGER TOTAL</b>		<b>33,498</b>	<b>44,772</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FINANCE / INFORMATION SYSTEMS Department - 415</b>							
7811	IT Capital Contribution	0	0	0	0	0	210,000
	<i>Interfund Loans &amp; Transfers Total</i>	0	0	0	0	0	210,000
<b>FINANCE DEPARTMENT TOTAL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>210,000</b>
<b>POLICE Department - 421</b>							
6218	Small Equipment	51,923	21,658	1,310	13,300	7,500	21,100
6286	Computer Hardware	47,523	37,047	0	0	0	0
	<i>Small Equipment &amp; Computer Total</i>	99,445	58,705	1,310	13,300	7,500	21,100
6253	Contract Services	0	6,305	0	0	0	0
6260	Utilities	16,060	1,085	0	0	0	0
6261	Telephone Services	4,243	0	0	0	0	0
	<i>Operating &amp; Maintenance Total</i>	20,304	7,390	0	0	0	0
7352	Loan Payment on PD Facility	0	145,000	145,080	145,000	145,080	145,080
7810	Fleet Capital Contribution	0	0	0	0	0	45,000
	<i>Interfund Loans &amp; Transfers Total</i>	0	145,000	145,080	145,000	145,080	190,080
8420	Buildings & Improvements	(611,243)	52,154	0	0	0	0
8440	Machinery/Equipment	0	0	3,000	0	0	9,000
	<i>Capital Outlay Total</i>	(611,243)	52,154	3,000	0	0	9,000
<b>POLICE DEPARTMENT TOTAL</b>		<b>(491,494)</b>	<b>263,249</b>	<b>149,390</b>	<b>158,300</b>	<b>152,580</b>	<b>220,180</b>

Capital Improvement Fund Detail Budget

TOWN OF WINDSOR		CAPITAL IMPROVEMENT FUND - 04					
ACCT NO	ACCOUNT NAME	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET
<b>STREETS - 429</b>							
6218	Small Equipment	0	0	0	800	1,363	1,755
	<i>Small Equipment Total</i>	0	0	0	800	1,363	1,755
6241	Land Maintenance	0	0	0	0	0	22,000
6242	Street Repair/Maintenance	252,182	878	0	250,000	250,000	351,500
6267	Study Review/Analysis/Consulting	0	0	0	0	5,988	0
6278	Street Repair/Pavement Mgmt.	555,202	669,963	1,347,197	889,194	889,194	1,069,500
	<i>Operating &amp; Maintenance Total</i>	807,385	670,842	1,347,197	1,139,194	1,145,182	1,443,000
7234	Developer Reimbursements	345,647	1,007,586	1,156,475	249,672	0	0
	<i>Loans &amp; Transfers Total</i>	345,647	1,007,586	1,156,475	249,672	0	0
8412	Site Improvements	0	41,879	0	0	0	0
8412	804- Eagle Crossing Street Improv.	0	0	0	490,097	490,097	0
8412	805- Eagle Crossing Water Improv.	0	0	0	119,070	119,070	0
8412	806- Eagle Crossing Sewer Improv.	0	0	0	33,175	33,175	0
8419	Impact Fee Reimburse Reserve	699,269	1,036,167	0	0	0	150,000
8440	Machinery/Equipment	0	67,018	95,535	0	0	63,500
8445	Street Improvements	666,884	1,421,513	847,840	347,000	347,000	804,500
8445	900- I-25/SH392 Interchange	0	874,761	1,348,786	825,000	825,000	0
8445	901- Street Improvements-WCR21 Bridge	0	442,878	15,083	309,375	309,375	534,270
8445	902- Street Improvements -WCR23	0	0	25,000	150,000	150,000	0
8445	903- I-25/SH392 Enhancements	0	0	8,300	250,000	250,000	0
	<i>Capital Outlay Total</i>	1,366,153	3,884,216	2,340,544	2,523,717	2,523,717	1,552,270
<b>STREETS TOTAL</b>		<b>2,519,185</b>	<b>5,562,644</b>	<b>4,844,215</b>	<b>3,913,383</b>	<b>3,670,262</b>	<b>2,997,025</b>
<b>PUBLIC WORKS Department - 430</b>							
6267	Study Review/Analysis	0	0	0	0	20,600	0
	<i>Operating &amp; Maintenance Total</i>	0	0	0	0	20,600	0
<b>PUBLIC WORKS DEPARTMENT TOTAL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20,600</b>	<b>0</b>
<b>CEMETERY - 432</b>							
6218	Small Equipment	40	1,944	0	0	0	0
	<i>Small Equipment Total</i>	40	1,944	0	0	0	0
6267	Study Review/Analysis/Consulting	0	0	0	50,000	64,899	0
	<i>Operating &amp; Maintenance Total</i>	0	0	0	50,000	64,899	0
8412	Site Improvement	1,902	0	0	100,000	0	329,547
8440	Equipment & Machinery	18,375	0	0	0	0	0
	<i>Capital Outlay Total</i>	20,277	0	0	100,000	0	329,547
<b>CEMETERY TOTAL</b>		<b>20,317</b>	<b>1,944</b>	<b>0</b>	<b>150,000</b>	<b>64,899</b>	<b>329,547</b>

Capital Improvement Fund Detail Budget

TOWN OF WINDSOR		CAPITAL IMPROVEMENT FUND - 04					
ACCT NO	ACCOUNT NAME	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET
<b>WINDSOR TRAIL SYSTEM - 441</b>							
6444	ADA Compliance Repair	0	0	0	0	0	11,155
	<i>Operating &amp; Maintenance Total</i>	0	0	0	0	0	11,155
8412	Site Improvement	0	0	0	100,000	0	0
	<i>Capital Outlay Total</i>	0	0	0	100,000	0	0
<b>WINDSOR TRAIL SYSTEM - 441</b>		0	0	0	100,000	0	11,155
<b>COVENANT PARK - 443</b>							
6444	ADA Compliance Repair	0	0	0	3,450	3,450	0
	<i>Operating &amp; Maintenance Total</i>	0	0	0	3,450	3,450	0
8412	Site Improvement	298,029	0	0	0	0	0
	<i>Capital Outlay Total</i>	298,029	0	0	0	0	0
<b>COVENANT PARK TOTAL</b>		298,029	0	0	3,450	3,450	0
<b>FOUNDERS GREEN PARK - 444</b>							
6444	ADA Compliance Repair	0	0	0	7,245	7,245	0
	<i>Operating &amp; Maintenance Total</i>	0	0	0	7,245	7,245	0
8444	ADA site improvement	0	0	0	21,275	21,275	0
	<i>Capital Outlay Total</i>	0	0	0	21,275	21,275	0
<b>FOUNDERS GREEN PARK TOTAL</b>		0	0	0	28,520	28,520	0
<b>DIAMOND VALLEY PARK - 445</b>							
6218	Small Equipment	0	0	32,680	0	0	0
	<i>Small Equipment Total</i>	0	0	32,680	0	0	0
8412	Site Improvements	0	1,210,243	401,828	0	3,745	0
8440	Machinery/Equipment	0	0	0	12,000	8,255	0
	<i>Capital Outlay Total</i>	0	1,210,243	401,828	12,000	12,000	0
<b>DIAMOND VALLEY TOTAL</b>		0	1,210,243	434,509	12,000	12,000	0
<b>FORESTRY - 450</b>							
6218	Small Equipment	0	0	13,198	0	0	0
	<i>Small Equipment Total</i>	0	0	13,198	0	0	0
8440	Machinery/Equipment	0	0	41,387	0	0	0
	<i>Capital Outlay Total</i>	0	0	41,387	0	0	0
<b>FORESTRY TOTAL</b>		0	0	54,585	0	0	0

Capital Improvement Fund Detail Budget

TOWN OF WINDSOR		CAPITAL IMPROVEMENT FUND - 04						
ACCT NO	ACCOUNT NAME	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET	
<b>RECREATION - 451</b>								
6218	Small Equipment	5,077	5,219	8,153	18,000	18,000	34,300	
	<i>Small Equipment Total</i>	5,077	5,219	8,153	18,000	18,000	34,300	
6253	Contract Services	4,250	0	0	0	0	0	
	<i>Operating &amp; Maintenance Total</i>	4,250	0	0	0	0	0	
8412	Site Improvement	198,533	1,700	0	0	0	0	
8440	Machinery/Equipment	17,556	(1,832)	0	16,000	16,000	0	
	<i>Capital Outlay Total</i>	216,089	(132)	0	16,000	16,000	0	
<b>RECREATION TOTAL</b>		225,416	5,087	8,153	34,000	34,000	34,300	
<b>CHIMNEY PARK MUNICIPAL POOL - 452</b>								
6218	Small Equipment	7,469	3,936	13,612	20,400	20,573	0	
	<i>Small Equipment Total</i>	7,469	3,936	13,612	20,400	20,573	0	
6232	Building Repair/Maintenance	0	0	0	12,500	12,500	0	
6444	ADA Compliance Repair	0	0	0	4,146	4,146	0	
	<i>Operating &amp; Maintenance Total</i>	0	0	0	16,646	16,646	0	
8412	Site Improvement	36,215	0	0	60,000	60,000	232,350	
8431	Furniture/Fixtures	0	0	0	0	0	7,000	
8440	Machinery/Equipment	0	0	3,675	7,000	7,000	0	
8444	ADA site improvement	0	0	0	11,500	11,500	0	
	<i>Capital Outlay Total</i>	36,215	0	3,675	78,500	78,500	239,350	
<b>CHIMNEY PARK MUNICIPAL POOL TOTAL</b>		43,684	3,936	17,288	115,546	115,719	239,350	
<b>PARKS - 454</b>								
6218	Small Equipment	13,386	113	0	17,000	17,000	10,000	
	<i>Small Equipment Total</i>	13,386	113	0	17,000	17,000	10,000	
6241	Land Maintenance	0	0	0	0	0	5,000	
	<i>Operating &amp; Maintenance Total</i>	0	0	0	0	0	5,000	
8412	Site Improvement	0	0	0	10,000	10,000	195,000	
8412	Site Improvement- Kyger pit project	0	0	0	0	0	625,000	
8440	Machinery/Equipment	0	0	0	0	0	0	
	<i>Capital Outlay Total</i>	0	0	0	10,000	10,000	820,000	
<b>PARKS TOTAL</b>		13,386	113	0	27,000	27,000	835,000	

Capital Improvement Fund Detail Budget

TOWN OF WINDSOR								CAPITAL IMPROVEMENT FUND - 04
ACCT NO	ACCOUNT NAME	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET	
<b>ART &amp; HERITAGE - 456</b>								
6218	Small Equipment	0	0	0	0	0	3,000	
	<i>Small Equipment Total</i>	0	0	0	0	0	3,000	
6267	Study Review/Analysis/Consulting	0	0	0	50,000	19,718	15,000	
6444	ADA Compliance Repair	0	0	0	0	0	2,760	
	<i>Operating &amp; Maintenance Total</i>	0	0	0	50,000	19,718	17,760	
8412	Site Improvements	0	0	29,732	0	0	58,138	
8420	Buildings/Structures	5,363	0	0	0	0	0	
	<i>Capital Outlay Total</i>	5,363	0	29,732	0	0	58,138	
<b>ART &amp; HERITAGE TOTAL</b>		5,363	0	29,732	50,000	19,718	78,898	
<b>TOWN HALL - 457</b>								
6218	Small Equipment	16,808	0	0	0	0	2,500	
	<i>Small Equipment Total</i>	16,808	0	0	0	0	2,500	
6232	Building Repairs/Maintenance	21,855	0	0	0	0	80,000	
6260	Utilities	8,118	0	0	0	0	0	
6444	ADA Compliance Repair	0	0	0	1,150	1,150	0	
	<i>Operating &amp; Maintenance Total</i>	29,973	0	0	1,150	1,150	80,000	
8420	Buildings/Structures	2,856,836	38,755	0	0	0	0	
8431	Furniture/Fixtures	7,310	0	0	0	8,841	6,500	
	<i>Capital Outlay Total</i>	2,864,146	38,755	0	0	8,841	6,500	
<b>TOWN HALL TOTAL</b>		2,910,926	38,755	0	1,150	9,991	89,000	
<b>WINDSOR WEST PARK - 460</b>								
6218	Small Equipment	9,608	0	0	0	0	0	
6444	ADA Compliance Repair	0	0	0	0	0	9,430	
	<i>Operating &amp; Maintenance Total</i>	9,608	0	0	0	0	9,430	
8412	Site Improvement	40,789	0	0	0	0	120,000	
8444	ADA Site Improvement	0	0	0	0	0	22,770	
	<i>Capital Outlay Total</i>	40,789	0	0	0	0	142,770	
<b>WINDSOR WEST PARK</b>		50,396	0	0	0	0	152,200	
<b>MAIN PARK - 461</b>								
6218	Small Equipment	0	0	0	0	0	0	
6444	ADA Compliance Repair	0	0	0	22,195	22,195	0	
	<i>Operating &amp; Maintenance Total</i>	0	0	0	22,195	22,195	0	
8412	Site Improvement	32,421	0	0	112,937	112,937	0	
8440	Machinery/Equipment	0	0	0	0	0	20,000	
8444	ADA Site Improvement	0	0	0	9,200	9,200	0	
	<i>Capital Outlay Total</i>	32,421	0	0	122,137	122,137	20,000	
<b>MAIN PARK TOTAL</b>		32,421	0	0	144,332	144,332	20,000	

Capital Improvement Fund Detail Budget

TOWN OF WINDSOR		CAPITAL IMPROVEMENT FUND - 04						
ACCT NO	ACCOUNT NAME	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET	
<b>BOARDWALK PARK - 462</b>								
6218	Small Equipment	0	0	0	3,500	3,500	0	
	<i>Small Equipment Total</i>	0	0	0	3,500	3,500	0	
6444	ADA Compliance Repair	0	0	0	3,450	3,450	0	
	<i>Operating &amp; Maintenance Total</i>	0	0	0	3,450	3,450	0	
8420	Buildings/Structures	48,901	0	0	0	0	0	
8440	Machinery/Equipment	0	13,926	0	0	0	0	
8444	ADA Site Improvement	0	0	12,932	0	1,747	0	
	<i>Capital Outlay Total</i>	48,901	13,926	12,932	0	1,747	0	
<b>BOARDWALK PARK TOTAL</b>		48,901	13,926	12,932	6,950	8,697	0	
<b>CHIMNEY PARK - 463</b>								
6444	ADA Compliance Repair	0	0	0	8,740	8,740	0	
	<i>Operating &amp; Maintenance Total</i>	0	0	0	8,740	8,740	0	
8412	Site Improvement	97,866	19,435	0	0	0	0	
8444	ADA Site Improvement	0	0	0	31,913	31,913	0	
	<i>Capital Outlay Total</i>	97,866	19,435	0	31,913	31,913	0	
<b>CHIMNEY PARK TOTAL</b>		97,866	19,435	0	40,653	40,653	0	
<b>WINDSOR VILLAGE - 465</b>								
6444	ADA Compliance Repair	0	0	0	16,675	16,675	0	
	<i>Operating &amp; Maintenance Total</i>	0	0	0	16,675	16,675	0	
8412	Site Improvements	0	5,483	0	120,000	40,604	0	
8444	ADA Site Improvement	0	0	0	23,000	23,000	0	
	<i>Capital Outlay Total</i>	0	5,483	0	143,000	63,604	0	
<b>WINDSOR VILLAGE TOTAL</b>		0	5,483	0	159,675	80,279	0	
<b>POUDRE NATURAL AREA - 466</b>								
6444	ADA Compliance Repair	0	0	0	0	0	2,530	
	<i>Operating &amp; Maintenance Total</i>	0	0	0	0	0	2,530	
<b>POUDRE NATURAL AREA TOTAL</b>		0	0	0	0	0	2,530	
<b>EASTMAN PARK - 470</b>								
6444	ADA Compliance Repair	0	0	0	28,980	28,980	0	
	<i>Operating &amp; Maintenance Total</i>	0	0	0	28,980	28,980	0	
8412	Site Improvements	0	5,634	0	0	0	0	
8444	ADA Site Improvement	0	0	0	0	0	20,700	
	<i>Capital Outlay Total</i>	0	5,634	0	0	0	20,700	
<b>EASTMAN PARK TOTAL</b>		0	5,634	0	28,980	28,980	20,700	

Capital Improvement Fund Detail Budget

TOWN OF WINDSOR		CAPITAL IMPROVEMENT FUND - 04					
ACCT NO	ACCOUNT NAME	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET
<b>WINDSOR HIGHLANDS PARK - 472</b>							
6444	ADA Compliance Repair	0	0	0	19,148	19,148	0
	<i>Operating &amp; Maintenance Total</i>	0	0	0	19,148	19,148	0
<b>WINDSOR HIGHLANDS PARK TOTAL</b>		0	0	0	19,148	19,148	0
<b>BRUNNER FARM PARK - 473</b>							
8412	Site Improvements	0	0	14,586	0	0	0
	<i>Capital Outlay Total</i>	0	0	14,586	0	0	0
<b>BRUNNER FARM PARK TOTAL</b>		0	0	14,586	0	0	0
<b>ABERDOUR CIRCLE PARK- 474</b>							
6444	ADA Compliance Repair	0	0	0	0	0	1,610
	<i>Operating &amp; Maintenance Total</i>	0	0	0	0	0	1,610
<b>ABERDOUR CIRCLE PARK TOTAL</b>		0	0	0	0	0	1,610
<b>COMMUNITY RECREATION CENTER - 490</b>							
6218	Small Equipment	0	25,142	22,249	10,600	10,600	3,000
	<i>Small Equipment Total</i>	0	25,142	22,249	10,600	10,600	3,000
6232	Building Repair / Maintenance	0	0	0	6,000	7,600	30,000
6267	Study Review/Analysis/Consulting	0	0	30,186	0	12,105	0
6444	ADA Compliance Repair	0	0	0	2,875	2,875	0
	<i>Operating &amp; Maintenance Total</i>	0	0	30,186	8,875	22,580	30,000
8440	Machinery/Equipment	0	0	4,483	0	0	0
	<i>Capital Outlay Total</i>	0	0	4,483	0	0	0
<b>COMMUNITY RECREATION CENTER TOTAL</b>		0	25,142	56,917	19,475	33,180	33,000
<b>FACILITY SERVICES - CUSTODIAL - 496</b>							
6218	Small Equipment	0	3,435	0	0	0	0
	<i>Small Equipment Total</i>	0	3,435	0	0	0	0
<b>FACILITY SERVICES - CUSTODIAL TOTAL</b>		0	3,435	0	0	0	0
<b>CAPITAL IMPROVEMENT FUND EXPENDITURES TOTAL</b>		6,102,894	7,567,752	5,884,959	5,080,214	4,581,661	5,339,148

Capital Improvement Fund Detail Budget

TOWN OF WINDSOR		CAPITAL IMPROVEMENT FUND - 04					
ACCT NO	ACCOUNT NAME	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET
	<b>BEGINNING FUND BALANCE</b>	2,673,340	2,837,136	4,601,902	5,582,015	4,973,418	6,233,292
	<b>REVENUE</b>	6,266,690	9,332,518	6,256,475	4,426,259	5,841,534	5,387,978
	Available Resources	8,940,030	12,169,654	10,858,377	10,008,274	10,814,952	11,621,270
	<b>EXPENDITURES</b>	6,102,894	7,567,752	5,884,959	5,080,214	4,581,661	5,339,148
	<b>ENDING FUND BALANCE</b>	2,837,136	4,601,902	4,973,418	4,928,061	6,233,292	6,282,122
	<b>EXPENDITURES BY CATEGORY</b>						
	Small Equipment Under \$5,000	151,832	104,795	91,202	88,600	124,706	77,655
	Operating & Maintenance	895,409	723,004	1,377,382	1,375,747	1,359,487	1,600,485
	Debt Service & Transfers	640,647	1,510,239	1,564,208	457,325	207,733	462,733
	Capital Outlay	4,415,005	5,229,714	2,852,167	3,158,541	2,889,734	3,198,275
	<b>TOTAL EXPENDITURES</b>	6,102,894	7,567,752	5,884,959	5,080,214	4,581,661	5,339,148

Capital Improvement Fund Detail Budget

TOWN OF WINDSOR							CAPITAL IMPROVEMENT FUND - 04	
ACCT NO	ACCOUNT NAME	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET	
<b>DEPARTMENT SUMMARY</b>								
	Town Clerk	0	6,302	0	5,000	5,000	2,000	
	Mayor & Town Board	295,000	357,653	262,653	62,653	62,653	62,653	
	Town Manager	33,498	44,772	0	0	0	0	
	Finance/Information Systems	0	0	0	0	0	210,000	
	Police Department	(491,494)	263,249	149,390	158,300	152,580	220,180	
	Streets	2,519,185	5,562,644	4,844,215	3,913,383	3,670,262	2,997,025	
	Public Works	0	0	0	0	20,600	0	
	Cemetery	20,317	1,944	0	150,000	64,899	329,547	
	Windsor Trail System	0	0	0	100,000	0	11,155	
	Covenant Park	298,029	0	0	3,450	3,450	0	
	Founders Green Park	0	0	0	28,520	28,520	0	
	Diamond Valley	0	1,210,243	434,509	12,000	12,000	0	
	Forestry	0	0	54,585	0	0	0	
	Recreation	225,416	5,087	8,153	34,000	34,000	34,300	
	Parks	13,386	113	0	27,000	27,000	835,000	
	Chimney Park Pool	43,684	3,936	17,288	115,546	115,719	239,350	
	Art & Heritage	5,363	0	29,732	50,000	19,718	78,898	
	Town Hall	2,910,926	38,755	0	1,150	9,991	89,000	
	Windsor West Park	50,396	0	0	0	0	152,200	
	Main Park	32,421	0	0	144,332	144,332	20,000	
	Boardwalk Park	48,901	13,926	12,932	6,950	8,697	0	
	Chimney Park	97,866	19,435	0	40,653	40,653	0	
	Windsor Village Park	0	5,483	0	159,675	80,279	0	
	Poudre Natural Area	0	0	0	0	0	2,530	
	Eastman Park	0	5,634	0	28,980	28,980	20,700	
	Windsor Highlands Park	0	0	0	19,148	19,148	0	
	Brunner Farm Park	0	0	14,586	0	0	0	
	Aberdour Circle Park	0	0	0	0	0	1,610	
	Community Recreation Center	0	25,142	56,917	19,475	33,180	33,000	
	Facility Services - Custodial	0	3,435	0	0	0	0	
	<b>SUMMARY TOTAL</b>	<b>6,102,894</b>	<b>7,567,752</b>	<b>5,884,959</b>	<b>5,080,214</b>	<b>4,581,661</b>	<b>5,339,148</b>	

*Capital Improvement Fund Detail Requests*

**CAPITAL IMPROVEMENT FUND - 04**

**Town Clerk - 410**

DESCRIPTION	SMALL EQUIP 6218	FURN/ FIX 8431	EQUIP 8440	TOTAL
install a counter/table in the customer service conference room	2,000			2,000
<b>TOTAL</b>	<b>2,000</b>	<b>0</b>	<b>0</b>	<b>2,000</b>
<b>TOTAL Small Equipment Only</b>				<b>2,000</b>

**CAPITAL IMPROVEMENT FUND - 04**

**Mayor & Board- 411**

DESCRIPTION	LOANS TRANSFER 7375	LOANS TRANSFER 7373	LAND 8410	SITE IMPROV 8412	EQUIP 8440	TOTAL
20)		62,653				62,653
<b>TOTAL</b>	<b>0</b>	<b>62,653</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>62,653</b>
<b>TOTAL Transfers Only</b>						<b>62,653</b>

**CAPITAL IMPROVEMENT FUND - 04**

**Finance / Information Systems Dept - 415**

DESCRIPTION	SMALL EQUIP 6218	IT TRANSFER 7811	FURN/ FIX 8431	EQUIP 8440	TOTAL
GIS - Development Management System Software		210,000			210,000
<b>TOTAL</b>	<b>0</b>	<b>210,000</b>	<b>0</b>	<b>0</b>	<b>210,000</b>
<b>TOTAL Transfers Only</b>					<b>210,000</b>

**CAPITAL IMPROVEMENT FUND - 04**

**Police Dept - 421**

DESCRIPTION	SMALL EQUIP REPL 6218	SMALL EQUIP NEW 6218	COMPUTER HARDWARE 6286	FLEET TRANSFER 7810	LOAN PAYMENT 7352	FURN/ FIX 8431	BLDG 8420	EQUIP 8440	TOTAL
Speed Trailer								9,000	9,000
Hitches & racks (2)		1,000							1,000
Loan Payment to WBA (4th of 40)					145,080				145,080
Laser Radar		2,500							2,500
Portable Breath Testing Device x2		2,000							2,000
Tazer Unit		1,400							1,400
Taser cartridges		1,200							1,200
EOC Equipment (F.D. will also provide 3k for this equipment)		3,000							3,000
Equipment for new officer		10,000							10,000
Vehicle transfer for new police officer				45,000					45,000
<b>TOTAL</b>	<b>0</b>	<b>21,100</b>	<b>0</b>	<b>45,000</b>	<b>145,080</b>	<b>0</b>	<b>0</b>	<b>9,000</b>	<b>220,180</b>
<b>TOTAL Capital Outlay Only</b>									<b>9,000</b>
<b>TOTAL Small Equipment Only</b>									<b>21,100</b>
<b>TOTAL Transfers Only</b>									<b>190,080</b>

*Capital Improvement Fund Detail Requests*

**CAPITAL IMPROVEMENT FUND - 04**

**Streets Dept - 429**

DESCRIPTION	LAND MAINT. 6241	STREET REPAIR (PM) 6278	STREET REPAIR/MAINT 6242	SMALL EQUIP 6218	DEVELOPER REIMB. 7234	ROAD IMPACT FEE 8419	STREETS 8445	EQUIP 8440	STREETS 8445-901	TOTAL
County Line Road ditch erosion mitigation							50,000			50,000
Poudre River dredging at WCR 13							50,000			50,000
Street Maintenance		1,069,500								1,069,500
Eastman Pk Dr./Cornerstone Dr Roundabout							621,500			621,500
Street Maintenance - sealcoating, crack sealing, concrete replacement			337,500							337,500
RR xing Improvements/ Repairs-6th Street							30,000			30,000
Replace railing on 7th St./Poudre River Bridge							33,000			33,000
7th Street sidewalk crossing at railroad							20,000			20,000
Bridge Replacement WCR21 Bridge w/grant									534,270	534,270
I-25/SH 392 Interchange Enhancements	22,000									22,000
flashing crosswalk signs at 11th & Ash; 7th & Garden; WCR 13 & Poudre Tr								28,500		28,500
Hydro excavator for sign post installation								35,000		35,000
school warning light upgrade				1,755						1,755
Parking Lot Maintenance			14,000							14,000
WCR 19/ Hwy 392 Turn Lane						150,000				150,000
<b>TOTAL</b>	<b>22,000</b>	<b>1,069,500</b>	<b>351,500</b>	<b>1,755</b>	<b>0</b>	<b>150,000</b>	<b>804,500</b>	<b>63,500</b>	<b>534,270</b>	<b>2,997,025</b>
<b>TOTAL Capital Outlay Only</b>										<b>1,552,270</b>
<b>TOTAL Small Equipment Only</b>										<b>1,755</b>
<b>TOTAL O&amp;M Only</b>										<b>1,443,000</b>

**CAPITAL IMPROVEMENT FUND - 04**

**Cemetery Dept - 432**

DESCRIPTION	SMALL EQUIP 6218	STUDY REVIEW 6267	EQUIP 8440	SITE IMPROV 8412	TOTAL
Cemetery irrigation, design & engineering				329,547	329,547
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>329,547</b>	<b>329,547</b>
<b>TOTAL Capital Outlay Only</b>					<b>329,547</b>
<b>TOTAL O&amp;M Only</b>					<b>0</b>
<b>TOTAL Small Equipment Only</b>					<b>0</b>

**CAPITAL IMPROVEMENT FUND - 04**

**Windsor Lake/Trails System - 441**

DESCRIPTION	SMALL EQUIP 6218	SITE IMPROV 8412	EQUIP 8440	ADA BLDG REPAIR/MAINT 6444	TOTAL
ADA Compliance Repair				11,155	11,155
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,155</b>	<b>11,155</b>
<b>TOTAL O&amp;M Only</b>					<b>11,155</b>

**CAPITAL IMPROVEMENT FUND - 04**

**Recreation - 451**

DESCRIPTION	SMALL EQUIP 6218	SITE IMPROV 8412	FURN/ FIX 8431	EQUIP 8440	TOTAL
Baseball equipment replacements (done in 2003)	13,000				13,000
Keypad for changing room at CPBF	1,200				1,200
Foul poles for DV	4,500				4,500
Protective Screens/Pitching Screens - replacement (5 yrs.)	6,600				6,600
Batting cage artificial turf	3,000				3,000
Portable pitching mounds	4,000				4,000
Concessions equipment replacements	2,000				2,000
<b>TOTAL</b>	<b>34,300</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>34,300</b>
<b>TOTAL Small Equipment Only</b>					<b>34,300</b>

**CAPITAL IMPROVEMENT FUND - 04**

**Aquatics / Chimney Park Pool - 452**

DESCRIPTION	SMALL EQUIP 6218	ADA BLDG REPAIR/MAINT 6444	SITE IMPROV 8412	BLDG REPAIR 6232	FURN/ FIX 8431	EQUIP 8440	ADA SITE IMPROV 8444	TOTAL
Deck Resurfacing			232,350					232,350
Dock pieces for rental area (include slips/gate)					7,000			7,000
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>232,350</b>	<b>0</b>	<b>7,000</b>	<b>0</b>	<b>0</b>	<b>239,350</b>
<b>TOTAL Capital Outlay Only</b>								<b>239,350</b>

*Capital Improvement Fund Detail Requests*

**CAPITAL IMPROVEMENT FUND - 04**

**Parks - 454**

DESCRIPTION	SMALL EQUIP 6218	LAND MAINT. 6241	SITE IMPROV 8412	FURN/ FIX 8431	EQUIP 8440	SITE IMPROV 8412				TOTAL
Construction of non-potable pipe encasement through Universal Forest Products			195,000							195,000
Picnic tables	10,000									10,000
Kyger Pit CIF contribution (PIF, NP WF)						625,000				625,000
Crusher fine path for Bison Ridge Trail connection		5,000								5,000
<b>TOTAL</b>	<b>10,000</b>	<b>5,000</b>	<b>195,000</b>	<b>0</b>	<b>0</b>	<b>625,000</b>				<b>835,000</b>
<b>TOTAL Capital Outlay Only</b>										<b>820,000</b>
<b>TOTAL Small Equipment Only</b>										<b>10,000</b>
<b>TOTAL Street O&amp;M Only</b>										<b>5,000</b>

**CAPITAL IMPROVEMENT FUND - 04**

**Art & Heritage - 456**

DESCRIPTION	SMALL EQUIP 6218	LAI D MAINTENANCE 6241	ADA BLDG REPAIR/MAINT 6444	STUDY REVIEW 6267	SITE IMPROV 8412	BLDG 8420	FURN/ FIX 8431	EQUIP 8440		TOTAL
ADA compliance repair			2,760							2,760
Museums - Interpretive Landscape					58,138					58,138
Eaton House Historic Structure Assessment w/grant				15,000						15,000
Fire Safe Lateral File Cabinet	3,000									3,000
<b>TOTAL</b>	<b>3,000</b>	<b>0</b>	<b>2,760</b>	<b>15,000</b>	<b>58,138</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>78,898</b>
<b>TOTAL Capital Outlay Only</b>										<b>58,138</b>
<b>TOTAL Small Equipment Only</b>										<b>3,000</b>
<b>TOTAL O&amp;M Only</b>										<b>17,760</b>

**CAPITAL IMPROVEMENT FUND - 04**

**Town Hall - 457**

DESCRIPTION	SMALL EQUIP 6218	BLDG REPAIR/ MAINT. 6232	SITE IMPROV 8412	BLDG 8420	FURN/ FIX 8431	EQUIP 8440				TOTAL
Cooling tower for Town Hall		80,000								80,000
Flag pole					6,500					6,500
Wire cage for basement (legal)	2,500									2,500
<b>TOTAL</b>	<b>2,500</b>	<b>80,000</b>	<b>0</b>	<b>0</b>	<b>6,500</b>	<b>0</b>				<b>89,000</b>
<b>TOTAL Capital Outlay Only</b>										<b>6,500</b>
<b>TOTAL Small Equipment Only</b>										<b>2,500</b>
<b>TOTAL O&amp;M Only</b>										<b>80,000</b>

**CAPITAL IMPROVEMENT FUND - 04**

**Windsor West Park - 460**

DESCRIPTION	SMALL EQUIP 6218	ADA BLDG REPAIR/MAINT 6444	SITE IMPROV 8412	BLDG 8420	PLAYGRND 8430	ADA SITE IMPROV 8444				TOTAL
ADA compliance repair		9,430								9,430
ADA site improvement						22,770				22,770
Windsor West replace irrigation system			120,000							120,000
<b>TOTAL</b>	<b>0</b>	<b>9,430</b>	<b>120,000</b>	<b>0</b>	<b>0</b>	<b>22,770</b>				<b>152,200</b>
<b>TOTAL Capital Outlay Only</b>										<b>142,770</b>
<b>TOTAL O&amp;M Only</b>										<b>9,430</b>

**CAPITAL IMPROVEMENT FUND - 04**

**Main Park - 461**

DESCRIPTION	SMALL EQUIP 6218	ADA BLDG REPAIR/MAINT 6444	ADA SITE IMPROV 8444	SITE IMPROV 8412	EQUIP 8440					TOTAL
Main Park Well Filtration					20,000					20,000
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20,000</b>					<b>20,000</b>
<b>TOTAL Capital Outlay Only</b>										<b>20,000</b>

*Capital Improvement Fund Detail Requests*

**CAPITAL IMPROVEMENT FUND - 04**

**Poudre Natural Area - 466**

DESCRIPTION	SMALL EQUIP 6218	ADA BLDG REPAIR/MAINT 6444	SITE IMPROV 8412	BLDG 8420	EQUIP 8440				TOTAL
ADA compliance repair Poudre Pooch Park		2,530							2,530
<b>TOTAL</b>	0	2,530	0	0	0				<b>2,530</b>
<b>TOTAL O&amp;M Only</b>									<b>2,530</b>

**CAPITAL IMPROVEMENT FUND - 04**

**Eastman Park - 470**

DESCRIPTION	SMALL EQUIP 6218	ADA BLDG REPAIR/MAINT 6444	SITE IMPROV 8412	EQUIP 8440	ADA site IMPROV 8444				TOTAL
Oxbow ADA site improvement					20,700				20,700
<b>TOTAL</b>	0	0	0	0	20,700				<b>20,700</b>
<b>TOTAL Capital Outlay Only</b>									<b>20,700</b>

**CAPITAL IMPROVEMENT FUND - 04**

**Aberdour Circle Park - 474**

DESCRIPTION	SMALL EQUIP 6218	ADA BLDG REPAIR/MAINT 6444	SITE IMPROV 8412	EQUIP 8440					TOTAL
ADA compliance repair		1,610							1,610
<b>TOTAL</b>	0	1,610	0	0					<b>1,610</b>
<b>TOTAL O&amp;M Only</b>									<b>1,610</b>

**CAPITAL IMPROVEMENT FUND - 04**

**CRC Programming & Operations - 490**

DESCRIPTION	SMALL EQUIP 6218	BLDG REPAIR/MAINT 6232	ADA BLDG REPAIR/MAINT 6444	SITE IMPROV 8412	BLDG 8420	FURN/ FIX 8431	EQUIP 8440			TOTAL
Sand and restripe gym floor at CRC		30,000								30,000
Cash drawer replacements	1,000									1,000
Card maker for passes	2,000									2,000
<b>TOTAL</b>	3,000	30,000	0	0	0	0				<b>33,000</b>
<b>TOTAL Small Equipment Only</b>									<b>3,000</b>	
<b>TOTAL O&amp;M Only</b>									<b>30,000</b>	

Community Recreation Center Fund Detail Budget

TOWN OF WINDSOR								COMMUNITY/RECREATION CENTER FUND - 05
ACCT NO	ACCOUNT NAME	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET	
<b>COMMUNITY /RECREATION CENTER FUND REVENUE - 05</b>								
4001	<i>Beginning Fund Balance</i>	117,744	184,140	261,670	262,529	310,798	252,756	
4313	Sales Tax	322,148	351,925	349,010	341,571	407,351	371,534	
4318	Construction Use Tax	50,377	67,211	136,247	82,940	130,791	110,750	
4346	Program & Admission Fees & Rentals	82,658	86,047	70,163	50,000	53,717	53,717	
4364	Interest Income	253	127	73	82	53	53	
4368	Miscellaneous Income	9,674	107	1,676	0	688	0	
4371	Trans from General Fund (Operations)	400,000	400,000	400,000	450,000	450,000	450,000	
4374	Trans From Cap Imp Fund (Debt Service)	295,000	295,000	200,000	0	0	0	
4383	Refunding Bond Proceeds	0	0	3,705,000	0	0	0	
4385	Premiums on Refunding Bonds	0	0	189,944	0	0	0	
<b>COMMUNITY/RECREATION CENTER FUND REVENUE TOTAL</b>		<b>1,160,109</b>	<b>1,200,417</b>	<b>5,052,113</b>	<b>924,593</b>	<b>1,042,600</b>	<b>986,054</b>	
<b>AVAILABLE RESOURCES</b>		<b>1,277,853</b>	<b>1,384,557</b>	<b>5,313,784</b>	<b>1,187,122</b>	<b>1,353,398</b>	<b>1,238,810</b>	

Community Recreation Center Fund Detail Budget

TOWN OF WINDSOR		COMMUNITY/RECREATION CENTER FUND - 05					
ACCT NO	ACCOUNT NAME	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET
<b>COMMUNITY/RECREATION CENTER FUND EXPENDITURES - 05</b>							
<b>PROGRAMMING &amp; OPERATIONS - 490</b>							
5111	Wages - Full Time	217,296	171,032	169,275	192,343	189,209	196,578
5112	Wages - Part Time	105,762	112,642	97,388	61,720	57,119	61,152
5121	Wages - Over Time	172	383	1,228	500	317	500
5122	On Call Time	2,503	1,850	359	0	0	0
5114	Merit Pay	0	0	0	2,890	0	7,863
5126	Short Term Disability	0	0	0	100	144	165
5127	Long Term Disability	1,019	801	720	1,027	845	914
5128	Vision Insurance	532	429	403	543	281	325
5130	FICA - Med	4,483	3,967	3,739	3,733	3,362	3,858
5131	FICA	19,170	16,963	15,987	15,962	14,377	16,498
5132	Medical Insurance	45,514	40,758	35,203	45,164	37,823	47,888
5133	Employee Retirement	10,769	8,489	8,454	7,370	7,384	10,222
5134	Unemployment Insurance	655	808	762	772	681	798
5135	Workers Compensation Insurance	5,545	10,859	9,714	9,904	10,543	9,207
5136	Dental Insurance	4,275	3,292	3,439	4,173	3,631	4,180
5137	Staff Development	1,798	2,060	1,131	3,800	3,905	3,800
5138	Life Insurance	936	737	285	597	453	499
5141	Clothing Allowance	808	853	1,200	1,200	1,200	1,200
5144	Employee Assistance Administration	0	164	168	194	172	194
	<i>Personal Services Total</i>	421,238	376,087	349,454	351,992	331,445	365,843
6210	Office Supplies	2,416	2,542	1,290	3,000	2,185	3,000
6213	Public Relations	4,385	2,008	1,286	5,650	5,337	5,650
6216	Reference Books/Materials	0	0	485	300	0	300
6217	Dues, Fees & Subscriptions	56	745	220	3,975	2,500	3,975
6218	Small Equipment Items	24,804	11,271	2,660	3,750	4,362	3,750
6219	Special Equipment	8,264	8,361	3,899	6,400	6,296	6,400
6224	Trash Service	1,012	1,515	1,104	1,500	1,485	1,500
6229	Maintenance Supplies	12,748	79	0	0	0	0
6230	Recreation Equip/Repair	325	0	83	500	250	500
6232	Building Repair/Maintenance	30,777	0	0	0	0	0
6240	Equipment Repair/Maintenance	182	15	0	0	0	0
6245	Travel/Mileage	1,743	1,803	1,562	1,500	1,780	1,500
6246	Liability Insurance	9,961	10,824	10,525	14,524	12,205	14,600
6253	Contract Service	39,686	8,812	9,364	11,800	10,107	11,800
6256	Publishing/Recording	8,208	4,726	2,686	5,500	4,445	3,500
6260	Utilities	70,606	71,362	68,256	58,300	69,663	70,000
6261	Telephone	14,632	14,676	16,209	17,000	16,623	17,000
6263	Postage	707	942	446	1,650	298	1,650
6264	Printing/Binding	348	844	198	250	0	250
	<i>Operating &amp; Maintenance Total</i>	230,861	140,524	120,273	135,599	137,537	145,375

*Community Recreation Center Fund Detail Budget*

<i>TOWN OF WINDSOR</i>		<b>COMMUNITY/RECREATION CENTER FUND - 05</b>					
<b>ACCT NO</b>	<b>ACCOUNT NAME</b>	<b>2010 ACTUAL</b>	<b>2011 ACTUAL</b>	<b>2012 ACTUAL</b>	<b>2013 BUDGET</b>	<b>2013 PROJECTED</b>	<b>2014 BUDGET</b>
6266	Bond Payment Fee	0	0	350	300	200	300
7321	Bond Interest Expense	179,480	170,293	83,636	92,275	92,275	86,675
7350	Bond Principal Expense	245,000	250,000	290,000	280,000	280,000	280,000
7362	Payment to Refunding Bond	0	0	3,787,760	0	0	0
7363	Debt Issuance Cost	0	0	107,184	0	0	0
7010	Fleet Transfer	17,134	0	0	0	0	0
7011	Information Tech Transfer	0	0	55,021	59,499	59,499	63,012
7012	Facility Services Transfer	0	185,984	209,308	199,686	199,686	217,599
	<i>Debt Service &amp; Transfers Total</i>	441,614	606,276	4,533,259	631,760	631,660	647,585
<b>COMMUNITY/RECREATION CENTER TOTAL</b>		<b>1,093,712</b>	<b>1,122,887</b>	<b>5,002,986</b>	<b>1,119,352</b>	<b>1,100,642</b>	<b>1,158,804</b>

*Community Recreation Center Fund Detail Budget*

<i>TOWN OF WINDSOR</i>		<b>COMMUNITY/RECREATION CENTER FUND - 05</b>					
<b>ACCT NO</b>	<b>ACCOUNT NAME</b>	<b>2010 ACTUAL</b>	<b>2011 ACTUAL</b>	<b>2012 ACTUAL</b>	<b>2013 BUDGET</b>	<b>2013 PROJECTED</b>	<b>2014 BUDGET</b>
	<b>BEGINNING FUND BALANCE</b>	117,744	184,140	261,670	262,529	310,798	252,756
	<b>REVENUE</b>	1,160,109	1,200,417	5,052,113	924,593	1,042,600	986,054
	<b>Available Resources</b>	1,277,853	1,384,557	5,313,784	1,187,122	1,353,398	1,238,810
	<b>EXPENDITURES</b>	1,093,712	1,122,887	5,002,986	1,119,352	1,100,642	1,158,804
	<b>ENDING FUND BALANCE</b>	184,140	261,670	310,798	67,770	252,756	80,007
	<b>EXPENDITURES BY CATEGORY</b>						
	Personal Services Total	421,238	376,087	349,454	351,992	331,445	365,843
	Operating & Maintenance	230,861	140,524	120,273	135,599	137,537	145,375
	Debt Service & Transfers	441,614	606,276	4,533,259	631,760	631,660	647,585
	<b>TOTAL EXPENDITURES</b>	1,093,712	1,122,887	5,002,986	1,119,352	1,100,642	1,158,804

Water Fund Detail Budget

TOWN OF WINDSOR								WATER FUND - 06
ACCT NO	ACCOUNT NAME	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET	
<b>WATER FUND O&amp;M REVENUE - 06</b>								<b>WATER FUND OPERATING &amp;</b>
4001	<i>Beginning Fund Balance</i>	3,961,623	4,426,132	5,313,253	6,965,660	6,083,957	7,127,665	
4334	Grants	0	30,570	12,652	0	0	0	
4351	Water Sales	2,913,926	2,996,195	3,444,552	3,303,110	3,412,380	3,284,058	
4355	Meter Yokes / Materials	31,510	63,135	110,118	71,137	75,784	83,012	
4356	Hydrant Meter Rental	11,032	10,900	111,862	41,852	26,240	26,000	
4357	Water Rental	38,854	58,348	115,724	52,717	68,385	70,000	
4359	Tank Water	1,318	1,216	1,844	1,528	1,951	1,670	
4364	Interest Income	72,610	130,971	191,965	133,561	162,983	169,320	
4368	Service Reconnect Fees	25,894	15,825	16,315	19,341	16,509	16,216	
4385	Delinquent Charge	41,350	88,270	45,520	58,857	48,617	60,802	
4386	Construction Water	2,558	3,950	6,764	4,584	729	3,814	
<b>WATER FUND O&amp;M REVENUES TOTAL</b>		<b>3,139,052</b>	<b>3,399,379</b>	<b>4,057,316</b>	<b>3,686,687</b>	<b>3,813,576</b>	<b>3,714,893</b>	
<b>AVAILABLE RESOURCES</b>		<b>7,100,675</b>	<b>7,825,511</b>	<b>9,370,569</b>	<b>10,652,347</b>	<b>9,897,533</b>	<b>10,842,558</b>	

*Water Fund Detail Budget*

TOWN OF WINDSOR								WATER FUND - 06
ACCT NO	ACCOUNT NAME	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET	
<b>WATER FUND O&amp;M EXPENDITURES 06</b>								
<b>WATER SYSTEM - 471</b>								
5111	Wages - Full Time	134,624	131,550	134,779	131,955	133,806	168,949	
5121	Wages - Over Time	3,043	2,687	2,418	3,000	3,972	3,000	
5122	On Call Time	2,333	2,519	1,859	2,500	2,377	2,500	
5114	Merit Pay	0	0	0	2,639	0	5,329	
5126	Short Term Disability	0	0	0	175	0	0	
5127	Long Term Disability	622	622	583	680	614	798	
5128	Vision Insurance	318	318	318	324	318	421	
5130	FICA-Med	1,967	1,921	1,910	2,031	1,961	2,607	
5131	FICA	8,411	8,213	8,167	8,686	8,383	11,146	
5132	Medical Insurance	21,970	29,108	25,914	26,756	25,914	43,008	
5133	Employee Retirement	6,577	6,556	6,631	6,730	6,690	6,928	
5134	Unemployment Insurance	282	355	352	420	363	539	
5135	Workers Compensation Insurance	4,263	6,134	6,240	5,930	6,313	6,516	
5136	Dental Insurance	1,987	2,308	2,217	2,239	2,217	3,606	
5137	Staff Development	1,964	825	454	2,000	1,157	2,000	
5138	Life Insurance	573	573	406	412	406	449	
5141	Clothing Allowance	1,182	1,010	949	1,200	1,200	1,600	
5144	Employee Assistance Administration	0	123	126	117	117	156	
	<i>Personal Services Total</i>	190,116	194,821	193,322	197,795	195,807	259,551	
6209	Employee Relations	1,275	1,538	194	0	0	0	
6210	Office Supplies	1,177	361	483	500	311	500	
6213	Public Relations	2,011	509	2,522	29,650	10,631	12,000	
6214	Board Development	28	31	32	200	106	200	
6216	Reference Books/Materials	497	107	0	500	500	500	
6217	Dues/Fees/Subscriptions	1,664	1,921	1,396	1,500	5,486	5,486	
6218	Small Equipment Items	5,325	6,490	6,846	7,500	6,778	8,000	
6232	Building Repair/Maintenance	725	509	335	3,200	3,200	3,200	
6237	Lines Repair/Maintenance	10,672	13,054	16,634	12,000	69,168	22,000	
6238	Hydrant Repair/Maintenance	7,788	3,799	4,149	4,000	4,634	6,500	
6239	Meter Repair/Maintenance/Replace	169,059	57,781	88,117	71,000	124,343	110,000	

*Water Fund Detail Budget*

TOWN OF WINDSOR								WATER FUND - 06
ACCT NO	ACCOUNT NAME	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET	
6244	Assessments	141,118	145,898	157,222	133,650	141,587	146,000	
6246	Liability Insurance	15,167	16,479	16,025	22,114	24,556	22,229	
6253	Contract Service	15,650	23,868	23,633	26,000	16,040	26,000	
6256	Publish/Record	132	34	87	75	62	75	
6260	Utilities	13,646	13,631	12,514	15,000	13,059	15,000	
6261	Telephone	1,341	1,335	1,330	1,400	1,324	2,060	
6263	Postage	10,924	11,687	10,566	12,000	13,830	14,000	
6264	Printing/Binding	6,404	6,163	7,897	6,000	7,382	7,500	
6267	Study Review Analysis	27,688	9,907	31,528	13,000	0	0	
6265	Potable Water Purchase	1,585,870	1,555,051	2,228,768	1,492,417	1,485,915	1,713,901	
6272	Lab Tests	3,295	2,405	5,166	10,000	6,500	10,000	
	<i>Operating &amp; Maintenance Total</i>	2,021,457	1,872,559	2,615,443	1,861,705	1,935,413	2,125,151	
7010	Fleet Transfer	42,853	63,163	71,665	71,665	71,665	69,215	
7011	Information Tech Transfer	8,048	21,090	14,089	16,328	16,328	15,946	
7302	Admin Transfer/Gen Fund	363,605	360,626	386,082	400,654	400,654	427,907	
7810	Fleet Capital Contribution	0	0	0	0	0	25,000	
	<i>Interfund Loans &amp; Transfers Total</i>	414,506	444,879	471,836	488,647	488,647	538,068	
8440	Machinery/Equipment	48,464	0	6,010	0	0	0	
8457	Replacement Lines	0	0	0	150,000	150,000	400,000	
	<i>Capital Outlay Total</i>	48,464	0	6,010	150,000	150,000	400,000	
<b>WATER FUND O&amp;M EXPENDITURES TOTAL</b>		2,674,543	2,512,259	3,286,611	2,698,147	2,769,868	3,322,770	

*Water Fund Detail Budget*

<i>TOWN OF WINDSOR</i>								<b>WATER FUND - 06</b>
<b>ACCT NO</b>	<b>ACCOUNT NAME</b>	<b>2010 ACTUAL</b>	<b>2011 ACTUAL</b>	<b>2012 ACTUAL</b>	<b>2013 BUDGET</b>	<b>2013 PROJECTED</b>	<b>2014 BUDGET</b>	
	<b>BEGINNING O&amp;M FUND BALANCE</b>	3,961,623	4,426,132	5,313,253	6,965,660	6,083,957	7,127,665	
	<b>REVENUE</b>	3,139,052	3,399,379	4,057,316	3,686,687	3,813,576	3,714,893	
	<b>Available Resources</b>	7,100,675	7,825,511	9,370,569	10,652,347	9,897,533	10,842,558	
	<b>EXPENDITURES</b>	2,674,543	2,512,259	3,286,611	2,698,147	2,769,868	3,322,770	
	<b>ENDING O&amp;M FUND BALANCE</b>	4,426,132	5,313,253	6,083,957	7,954,200	7,127,665	7,519,788	
	<b>EXPENDITURES BY CATEGORY</b>							
	Personal Services Total	190,116	194,821	193,322	197,795	195,807	259,551	
	Operating & Maintenance Total	2,021,457	1,872,559	2,615,443	1,861,705	1,935,413	2,125,151	
	Debt Service & Transfers	414,506	444,879	471,836	488,647	488,647	538,068	
	Capital Outlay Total	48,464	0	6,010	150,000	150,000	400,000	
	<b>TOTAL EXPENDITURES</b>	2,674,543	2,512,259	3,286,611	2,698,147	2,769,868	3,322,770	
	<b>DEPARTMENT SUMMARY</b>							
	Water System	2,674,543	2,512,259	3,286,611	2,698,147	2,769,868	3,322,770	

Water Fund Detail Budget

TOWN OF WINDSOR								WATER FUND - 06
ACCT NO	ACCOUNT NAME	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET	
<b>WATER PLANT INVESTMENT FEES REVENUES</b>								<b>WATER PLANT INVESTMENT FEE</b>
4001	<i>Beginning Fund Balance</i>	6,706,301	6,949,951	6,248,297	7,905,766	7,173,853	6,574,720	
4334	900-Grant for Water Tank	0	0	0	800,000	0	450,000	
4352	Plant Investment Fees	401,651	790,409	1,198,071	794,471	722,700	903,726	
4367	Contributions- Developers	228,230	552,686	259,706	0	0	0	
4374	Transfer from Capital Improvement Fund	0	62,653	62,653	62,653	62,653	62,653	
4376	Transfer from Park Fund	250,748	0	0	0	0	0	
<b>WATER PLANT INVEST FEE REVENUES TOTAL</b>		<b>880,630</b>	<b>1,405,748</b>	<b>1,520,430</b>	<b>1,657,124</b>	<b>785,353</b>	<b>1,416,379</b>	
<b>AVAILABLE RESOURCES</b>		<b>7,586,931</b>	<b>8,355,699</b>	<b>7,768,726</b>	<b>9,562,890</b>	<b>7,959,206</b>	<b>7,991,099</b>	
<b>WATER PLANT INVESTMENT FEES EXPENDITURES</b>								
7312	Transfer to Capital Imp for I-25 / SH 392	0	1,250,000	0	0	0	0	
7377	Transfer to Non-Potable Division	75,000	151,966	151,986	151,986	151,986	151,986	
7382	Transfer to Capital Imp for Town Hall Const.	210,000	0	0	0	0	0	
	<i>Non-Operating Total</i>	285,000	1,401,966	151,986	151,986	151,986	151,986	
8410	Land/Easement	0	15,800	15,800	0	0	0	
8453	Transmission Mains	228,230	552,686	259,706	0	0	0	
8456	System Improvements	123,750	136,950	98,700	83,000	82,500	833,000	
8456	900- System Improvements Water Tank	0	0	68,681	2,200,000	1,150,000	1,150,000	
	<i>Capital Outlay Total</i>	351,980	705,436	442,887	2,283,000	1,232,500	1,983,000	
<b>WATER PLANT INVEST FEE EXPENDITURES TOTAL</b>		<b>636,980</b>	<b>2,107,402</b>	<b>594,873</b>	<b>2,434,986</b>	<b>1,384,486</b>	<b>2,134,986</b>	
<b>BEGINNING PLANT INVESTMENT BALANCE</b>		<b>6,706,301</b>	<b>6,949,951</b>	<b>6,248,297</b>	<b>7,905,766</b>	<b>7,173,853</b>	<b>6,574,720</b>	
<b>REVENUE</b>		<b>880,630</b>	<b>1,405,748</b>	<b>1,520,430</b>	<b>1,657,124</b>	<b>785,353</b>	<b>1,416,379</b>	
<b>Available Resources</b>		<b>7,586,931</b>	<b>8,355,699</b>	<b>7,768,726</b>	<b>9,562,890</b>	<b>7,959,206</b>	<b>7,991,099</b>	
<b>EXPENDITURES</b>		<b>636,980</b>	<b>2,107,402</b>	<b>594,873</b>	<b>2,434,986</b>	<b>1,384,486</b>	<b>2,134,986</b>	
<b>ENDING PLANT INVESTMENT BALANCE</b>		<b>6,949,951</b>	<b>6,248,297</b>	<b>7,173,853</b>	<b>7,127,904</b>	<b>6,574,720</b>	<b>5,856,113</b>	

Water Fund Detail Budget

TOWN OF WINDSOR								WATER FUND - 06
ACCT NO	ACCOUNT NAME	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET	
<b>DEVELOPMENT RAW WATER REVENUE</b>								<b>DEVELOPMENT RAW RESERVE</b>
4001	<i>Beginning Fund Balance</i>	1,098,951	962,021	845,587	169,336	931,778	925,056	
4353	Development Raw Water Fees	359,720	530,151	656,191	71,207	47,048	47,025	
4364	Raw Water Interest Income	0	0	0	0	0	0	
<b>DEVELOPMENT RAW WATER REVENUES TOTAL</b>		<b>359,720</b>	<b>530,151</b>	<b>656,191</b>	<b>71,207</b>	<b>47,048</b>	<b>47,025</b>	
<b>AVAILABLE RESOURCES</b>		<b>1,458,671</b>	<b>1,492,172</b>	<b>1,501,778</b>	<b>240,542</b>	<b>978,825</b>	<b>972,081</b>	
<b>DEVELOPMENT RAW WATER EXPENDITURES</b>								
8411	Water Shares	496,650	646,586	570,000	240,542	53,769	972,081	
	Capital Outlay Total	496,650	646,586	570,000	240,542	53,769	972,081	
<b>DEVELOPMENT RAW WATER EXPENDITURES TOTAL</b>		<b>496,650</b>	<b>646,586</b>	<b>570,000</b>	<b>240,542</b>	<b>53,769</b>	<b>972,081</b>	
<b>BEG RAW WATER BAL</b>		<b>1,098,951</b>	<b>962,021</b>	<b>845,587</b>	<b>169,336</b>	<b>931,778</b>	<b>925,056</b>	
<b>REVENUE</b>		<b>359,720</b>	<b>530,151</b>	<b>656,191</b>	<b>71,207</b>	<b>47,048</b>	<b>47,025</b>	
<b>Available Resources</b>		<b>1,458,671</b>	<b>1,492,172</b>	<b>1,501,778</b>	<b>240,542</b>	<b>978,825</b>	<b>972,081</b>	
<b>EXPENDITURES</b>		<b>496,650</b>	<b>646,586</b>	<b>570,000</b>	<b>240,542</b>	<b>53,769</b>	<b>972,081</b>	
<b>END RAW WATER BAL</b>		<b>962,021</b>	<b>845,587</b>	<b>931,778</b>	<b>0</b>	<b>925,056</b>	<b>0</b>	
<b>EXPENDITURE BY CATEGORY</b>								
	Personnel	190,116	194,821	193,322	197,795	195,807	259,551	
	Operation & Maintenance	2,021,457	1,872,559	2,615,443	1,861,705	1,935,413	2,125,151	
	Capital Outlay	897,094	1,352,022	1,018,897	2,673,542	1,436,269	3,355,081	
	Debt Service & Transfers	699,506	1,846,845	623,822	640,633	640,633	690,054	
<b>TOTAL EXPENDITURES</b>		<b>3,808,173</b>	<b>5,266,247</b>	<b>4,451,484</b>	<b>5,373,675</b>	<b>4,208,123</b>	<b>6,429,837</b>	

Water Fund Detail Budget

TOWN OF WINDSOR								WATER FUND - 06
ACCT NO	ACCOUNT NAME	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET	
<b>NON-POTABLE WATER REVENUE</b>								<b>NON-POTABLE WATER</b>
4001	<i>Beginning Fund Balance</i>	128,892	434,892	394,334	251,267	(33,240)	278,965	
4334	900 - Grant Rip Rap	0	114,571	20,649	0	0		
4335	Loan Proceeds	0	0	0	0	0	4,500,000	
4357	Water Rental	37,403	54,606	65,312	59,700	23,296	25,700	
4361	Gas Drilling Royalties	0	228,024	0	0	0	0	
4368	Miscellaneous Income	45,333	0	0	0	430,847	0	
4376	Transfer from Water Fund Plant Investment	75,000	151,966	151,986	151,986	151,986	151,986	
4378	Transfer from Storm Drainage Fund	535,041	117,914	151,986	151,986	151,986	151,986	
4394	FRE Augmentation	160,789	160,000	160,000	160,000	160,000	160,000	
<b>NON-POTABLE WATER/KERN RESERVOIR REVENUES TOTAL</b>								
		853,565	827,080	549,933	523,672	918,115	4,989,672	
<b>AVAILABLE RESOURCES</b>								
		982,457	1,261,972	944,267	774,939	884,875	5,268,637	
<b>NON-POTABLE WATER EXPENDITURES</b>								
<b>NON-POTABLE WATER SYSTEM - 484</b>								
6240	Equipment Repair/Maintenance	0	0	273	0	0	5,000	
6244	Kern Reservoir Operating Assessments	1,056	0	1,040	1,040	1,040	1,040	
6246	Liability Insurance	2,068	4,157	0	2,068	2,207	2,068	
6253	Contract Service / Engineering	99,132	66,294	50,525	50,000	58,556	50,000	
6260	Utilities	0	252	576	700	689	700	
6267	Study/Review/Consulting	34,029	0	0	0	28,746	0	
	<i>Operating &amp; Maintenance Total</i>	136,285	70,703	52,414	53,808	91,238	58,808	
7306	Transfer to General Fund	30,000	53,000	30,000	30,000	30,000	30,000	
7314	Transfer to Storm Drainage Fund	0	0	462,919	0	0	0	
7321	Interest Expense/Kern Reservoir	211,735	206,339	202,213	197,023	197,023	191,569	
7350	Principal Expense/Kern Reservoir	92,123	96,821	101,759	106,949	106,949	112,403	
	<i>Loans &amp; Transfers Total</i>	333,858	356,160	796,891	333,972	333,972	333,972	
8410	Land	0	0	0	0	0	2,750,000	
8456	System Improvements	77,423	272,477	117,394	180,700	180,700	1,029,000	
8456	900-System Improve/Shoreline Stabilization	0	168,297	10,808	0	0	0	
8494	Non-Potable Water Shares	0	0	0	200,000	0	0	
	<i>Capital Outlay Total</i>	77,423	440,774	128,202	380,700	180,700	3,779,000	
<b>NON-POTABLE WATER EXPENDITURES TOTAL</b>								
		547,565	867,638	977,507	768,480	605,910	4,171,780	

*Water Fund Detail Budget*

<i>TOWN OF WINDSOR</i>								<b>WATER FUND - 06</b>
<b>ACCT NO</b>	<b>ACCOUNT NAME</b>	<b>2010 ACTUAL</b>	<b>2011 ACTUAL</b>	<b>2012 ACTUAL</b>	<b>2013 BUDGET</b>	<b>2013 PROJECTED</b>	<b>2014 BUDGET</b>	
	<b>BEG NON-POTABLE WATER BAL</b>	128,892	434,892	394,334	251,267	(33,240)	278,965	
	<b>REVENUE</b>	853,565	827,080	549,933	523,672	918,115	4,989,672	
	<b>Available Resources</b>	982,457	1,261,972	944,267	774,939	884,875	5,268,637	
	<b>EXPENDITURES</b>	547,565	867,638	977,507	768,480	605,910	4,171,780	
	<b>END NON-POTABLE BAL</b>	434,892	394,334	(33,240)	6,459	278,965	1,096,857	
	<b>EXPENDITURE BY CATEGORY</b>							
	Operation & Maintenance	136,285	70,703	52,414	53,808	91,238	58,808	
	Debt Service & Transfers	333,858	356,160	796,891	333,972	333,972	333,972	
	Capital Outlay	77,423	440,774	128,202	380,700	180,700	3,779,000	
	<b>TOTAL EXPENDITURES</b>	547,565	867,638	977,507	768,480	605,910	4,171,780	

*Water Fund Detail Requests*

**WATER FUND - 06-471**  
funded through Monthly User Fees-471

DESCRIPTION	STUDY / REVIEW / ANALYSIS 6267	FLEET CAPITAL TRANSFER 7810	BLDG 8420	EQUIP 8440	REPLACE LINES 8457				TOTAL
Water Replacement Lines					400,000				400,000
Vehicle transfer for Utility/Water Technician		25,000							25,000
<b>TOTAL</b>	0	25,000	0	0	400,000				425,000
<b>TOTAL Capital Outlay Only</b>									<b>400,000</b>
<b>TOTAL Transfers Only</b>									<b>25,000</b>

**WATER FUND - 06**  
funded through Impact Fees on Development-471

DESCRIPTION	LOANS TRANSFER 7377-7312	WATER RIGHTS 8411	OVERSIZE LINES 8452	TRANSMIS MAINS 8453	SYS IMPROV 8456	SYS IMPROV 8456-900	EASEMENT 8410		TOTAL
Northern Integrated Supply Project (NISP)					83,000				83,000
Water Fund Contribution to Kyger pit (PIF, CIF)					750,000				750,000
Kern Loan Payment 1/2 transfer to NPWF	151,986								151,986
Water Shares		972,081							972,081
Three million gallon Water Tank w/ grant						1,150,000			1,150,000
<b>TOTAL</b>	151,986	972,081	0	0	833,000	1,150,000	0		3,107,067
<b>TOTAL Capital Outlay Only</b>									<b>2,955,081</b>
<b>TOTAL Transfers Only</b>									<b>151,986</b>

**NON-POTABLE WATER DIVISION - 06-484**

DESCRIPTION	SYS IMPROV 8456-900	SYS IMPROV 8456	REPLACE LINES 8457	NON-POT WATER SH 8494	LAND 8410	LOAN 7321 / 7350	EQUIP 8440		TOTAL
Poudre Plan corrections & Town Hall connection to Main Pk (30K); Install pump at Covenant (49K)		79,000							79,000
Kyger Pit Non-Potable Reservoir w/loan (PIF, CIF)		950,000			2,750,000				3,700,000
Kern Loan Payment (11 of 30) Principal / Interest						303,972			303,972
<b>TOTAL</b>	0	1,029,000	0	0	2,750,000	303,972	0		4,082,972
<b>TOTAL Capital Outlay Only</b>									<b>3,779,000</b>
<b>TOTAL Transfers Only</b>									<b>303,972</b>

Sewer Fund Detail Budget

TOWN OF WINDSOR								SEWER FUND - 07
ACCT NO	ACCOUNT NAME	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET	
<b>SEWER FUND OPERATING &amp; MAINTENANCE REVENUE - 07</b>								<b>SEWER FUND OPERATING &amp;</b>
4001	<i>Beginning Fund Balance</i>	1,284,073	1,821,604	2,402,369	3,071,316	3,107,297	3,592,129	
4351	Sewer Service	1,610,672	1,638,671	1,688,744	1,643,537	1,751,964	1,693,100	
4334	Grants	0	0	0	0	0	190,000	
4334	-901 Grants	0	0	0	0	0	57,600	
4364	Interest Income	4,905	1,971	2,516	2,488	1,682	1,655	
4368	Miscellaneous Revenue	0	7,914	9,245	0	0	0	
4361	Gas Drilling Royalties	28,187	34,362	66,074	35,070	172,193	90,876	
<b>SEWER FUND O&amp;M</b>								
<b>TOTAL REVENUE</b>		<b>1,643,763</b>	<b>1,682,918</b>	<b>1,766,580</b>	<b>1,681,095</b>	<b>1,925,839</b>	<b>2,033,231</b>	
<b>AVAILABLE RESOURCES</b>		<b>2,927,836</b>	<b>3,504,522</b>	<b>4,168,949</b>	<b>4,752,411</b>	<b>5,033,136</b>	<b>5,625,360</b>	
<b>SEWER FUND OPERATING &amp; MAINTENANCE EXPENDITURES - 07</b>								
<b>SEWER SYSTEM - 481</b>								
5111	Wages - Full Time	58,271	46,502	48,926	46,467	47,310	83,522	
5112	Wages - Part Time	6,360	1,840	3,453	6,500	7,613	0	
5121	Wages - Over Time	2,899	1,045	2,465	3,000	2,464	3,000	
5122	On Call Time	896	3,256	1,726	2,500	1,634	2,500	
5114	Merit Pay	0	0	0	929	0	1,876	
5127	Long Term Disability	221	221	207	240	216	396	
5128	Vision Insurance	106	111	111	106	111	214	
5130	FICA-Med	817	748	779	861	839	1,318	
5131	FICA	3,494	3,200	3,330	3,683	3,586	5,636	
5132	Medical Insurance	5,099	11,651	11,245	11,611	11,245	26,062	
5133	Employee Retirement	2,313	2,325	2,359	2,370	2,365	2,439	
5134	Unemployment Insurance	115	151	157	178	170	273	
5135	Workers Compensation Insurance	1,032	1,721	1,810	1,722	1,833	2,961	
5136	Dental Insurance	662	983	1,137	1,149	1,137	2,446	
5137	Staff Development	130	200	151	500	500	500	
5138	Life Insurance	202	202	143	145	143	231	
5141	Clothing Allowance	443	400	347	400	400	800	
5144	Employee Assistance Administration	0	41	42	39	39	78	
<i>Personal Services Total</i>		<b>83,060</b>	<b>74,597</b>	<b>78,389</b>	<b>82,400</b>	<b>81,606</b>	<b>134,251</b>	

Sewer Fund Detail Budget

TOWN OF WINDSOR								SEWER FUND - 07
ACCT NO	ACCOUNT NAME	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET	
6210	Office Supplies	99	249	149	150	146	150	
6216	Reference Books/Materials	0	143	84	200	200	200	
6217	Dues/Fees/Subscriptions	0	35	0	100	100	100	
6218	Small Equipment Items	2,048	3,057	3,110	7,550	7,550	11,750	
6232	Building Repairs/Maintenance	0	936	0	0	0	0	
6237	Lines Repair/Maintenance.	988	3,700	2,022	6,000	6,000	18,500	
6240	Equipment Repair/Maintenance.	1,049	2,864	503	0	37	0	
6246	Liability Insurance	10,833	11,770	11,446	15,795	13,272	15,877	
6249	Leases/Rentals	99	198	198	500	0	500	
6253	Contract Service	11,366	12,944	10,895	14,400	13,388	14,400	
6260	Utilities	9,875	5,532	6,735	7,000	7,956	8,000	
6261	Telephone	3,525	3,447	4,169	4,000	3,812	4,660	
6263	Postage	9,165	9,519	8,915	9,500	10,322	10,500	
6264	Printing/Binding	6,434	6,163	7,728	6,000	7,168	7,100	
6271	Lift Station Repair	5,187	1,236	15,099	8,000	8,000	8,000	
	<i>Operating &amp; Maintenance Total</i>	60,666	61,793	71,053	79,195	77,951	99,737	
7010	Fleet Transfer	45,893	62,005	64,939	64,939	64,939	63,207	
7011	Information Tech Transfer	700	0	0	0	0	0	
7302	Admin Transfer/Gen Fund	174,241	190,545	188,019	190,640	190,640	211,260	
	<i>Interfund Loans &amp; Transfers Total</i>	220,834	252,550	252,958	255,579	255,579	274,467	
8440	Machinery/Equipment	0	20,423	0	251,250	251,250	0	
8457	Replacement Lines	114,630	119,646	2,079	274,000	131,240	494,875	
	<i>Capital Outlay Total</i>	114,630	140,069	2,079	525,250	382,490	494,875	
<b>SEWER SYSTEM O&amp;M EXPENDITURES TOTAL</b>		479,191	529,008	404,478	942,424	797,626	1,003,331	

Sewer Fund Detail Budget

TOWN OF WINDSOR								SEWER FUND - 07
ACCT NO	ACCOUNT NAME	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET	
<b>DISPOSAL PLANT - 482</b>								
5111	Wages - Full Time	110,824	109,812	115,610	112,387	114,080	115,734	
5121	Wages - Over Time	2,644	651	1,136	1,000	788	1,000	
5122	On Call Time	640	3,234	1,659	2,100	1,413	2,100	
5114	Merit Pay	0	0	0	2,248	0	4,629	
5127	Long Term Disability	536	538	508	575	523	538	
5128	Vision Insurance	207	207	207	211	207	207	
5130	FICA-Med	1,575	1,581	1,629	1,707	1,639	1,790	
5131	FICA	6,733	6,758	6,965	7,300	7,008	7,655	
5132	Medical Insurance	23,544	23,301	21,024	21,864	21,024	24,290	
5133	Employee Retirement	5,467	5,491	5,645	5,732	5,704	6,018	
5134	Unemployment Insurance	229	300	323	353	327	370	
5135	Workers Compensation Insurance	2,436	3,396	3,773	3,654	3,890	4,173	
5136	Dental Insurance	1,967	1,967	1,857	1,876	1,857	1,996	
5137	Staff Development	125	891	895	1,500	1,270	1,500	
5138	Life Insurance	472	472	337	351	337	292	
5141	Clothing Allowance	813	849	970	800	800	800	
5144	Employee Assistance Administration	0	82	84	78	78	78	
	<i>Personal Services Total</i>	158,211	159,530	162,620	163,735	160,943	173,170	

Sewer Fund Detail Budget

TOWN OF WINDSOR								SEWER FUND - 07
ACCT NO	ACCOUNT NAME	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET	
6210	Office Supplies	755	402	448	500	822	800	
6213	Public Relations	0	0	0	100	100	100	
6216	Reference Books/Materials	193	322	0	250	0	200	
6217	Dues/Fees/Subscriptions	12,510	11,140	11,213	12,000	10,483	12,000	
6218	Small Equipment Items	4,565	2,315	1,863	3,800	3,800	8,000	
6219	Special Equipment	2,473	4,138	2,734	1,500	1,500	1,500	
6222	Chemicals	747	745	1,034	750	736	750	
6224	Trash Service	316	349	345	500	435	1,000	
6232	Building Repair/Maintenance.	1,481	1,493	1,402	2,000	1,247	2,500	
6233	Sewer Plant Repair/Maintenance.	137,367	113,498	162,714	129,000	134,969	217,500	
6240	Equipment Repair/Maintenance.	28,195	18,832	11,971	8,000	8,000	75,000	
6246	Liability Insurance	7,394	8,034	7,812	10,780	13,680	11,205	
6249	Leases/Rentals	0	0	0	300	0	300	
6253	Contract Service	43,114	7,228	468	1,000	0	500	
6254	Engineer Service	1,125	0	0	0	0	0	
6256	Publishing/Recording	57	0	56	150	100	150	
6260	Utilities	175,424	176,920	197,435	180,000	205,732	205,000	
6261	Telephone	4,404	4,432	4,564	4,000	4,372	4,400	
6267	-901 Study Review Analysis/Grant	0	0	0	0	0	72,000	
6272	Lab Tests	12,392	12,239	11,802	13,000	11,858	12,500	
	<i>Operating &amp; Maintenance Total</i>	432,513	362,088	415,862	367,630	397,835	625,405	
7010	Fleet Transfer	21,695	34,644	34,463	34,463	34,463	32,848	
7011	Information Tech Transfer	14,622	16,883	19,112	22,471	22,471	21,585	
	<i>Non-Operating Total</i>	36,317	51,527	53,575	56,934	56,934	54,433	
8440	Machinery/Equipment	0	0	25,117	10,000	27,669	18,000	
	<i>Capital Outlay Total</i>	0	0	25,117	10,000	27,669	18,000	
<b>DISPOSAL PLANT O&amp;M EXPENDITURES TOTAL</b>		627,041	573,145	657,174	598,299	643,381	871,008	

*Sewer Fund Detail Budget*

<i>TOWN OF WINDSOR</i>								<b>SEWER FUND - 07</b>
<b>ACCT NO</b>	<b>ACCOUNT NAME</b>	<b>2010 ACTUAL</b>	<b>2011 ACTUAL</b>	<b>2012 ACTUAL</b>	<b>2013 BUDGET</b>	<b>2013 PROJECTED</b>	<b>2014 BUDGET</b>	
<b>SEWER FUND O&amp;M EXPENDITURES TOTAL</b>		1,106,232	1,102,153	1,061,652	1,540,723	1,441,007	1,874,339	
<b>BEG SEWER FUND O&amp;M BALANCE</b>		1,284,073	1,821,604	2,402,369	3,071,316	3,107,297	3,592,129	
<b>REVENUES AVAILABLE RESOURCES</b>		1,643,763	1,682,918	1,766,580	1,681,095	1,925,839	2,033,231	
<b>EXPENDITURES</b>		2,927,836	3,504,522	4,168,949	4,752,411	5,033,136	5,625,360	
<b>END SEWER FUND O&amp;M BALANCE</b>		1,106,232	1,102,153	1,061,652	1,540,723	1,441,007	1,874,339	
<b>END SEWER FUND O&amp;M BALANCE</b>		1,821,604	2,402,369	3,107,297	3,211,688	3,592,129	3,751,022	
<b>EXPENDITURES BY CATEGORY</b>								
	Personal Services Total	241,272	234,127	241,009	246,135	242,549	307,421	
	System Operating & Maintenance Total	493,179	423,881	486,915	446,825	475,786	725,143	
	Debt Service & Transfers	257,151	304,077	306,533	312,513	312,513	328,900	
	Capital Outlay Total	114,630	140,069	27,195	535,250	410,159	512,875	
	<b>TOTAL EXPENDITURES</b>	1,106,232	1,102,153	1,061,652	1,540,723	1,441,007	1,874,339	
<b>DEPARTMENT SUMMARY</b>								
	Sewer System	479,191	529,008	404,478	942,424	797,626	1,003,331	
	Sewer Plant	627,041	573,145	657,174	598,299	643,381	871,008	
	<b>SUMMARY TOTAL</b>	1,106,232	1,102,153	1,061,652	1,540,723	1,441,007	1,874,339	

Sewer Fund Detail Budget

TOWN OF WINDSOR								SEWER FUND - 07
ACCT NO	ACCOUNT NAME	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET	
<b>SEWER PLANT INVESTMENT FEES REVENUES - 07</b>								<b>SEWER PLANT INVESTMENT FEE</b>
4001	<i>Beginning Fund Balance</i>	2,797,766	2,910,923	3,097,146	3,831,940	3,954,693	4,262,355	
4335	Loan Proceeds	0	0	3,110,543	0	0	0	
4334	900 - Grants	0	142,813	1,421,890	252,000	252,000	0	
4352	Sewer Plant Investment Fees	328,967	636,141	1,039,077	680,550	617,382	764,200	
4364	PI Interest Income	8,351	3,545	4,284	4,236	2,863	2,818	
4367	Contributions- Developers	74,400	540,003	221,823	0	0	0	
<b>SEWER INVESTMENT FEE REVENUE TOTAL</b>		<b>411,718</b>	<b>1,322,501</b>	<b>5,797,618</b>	<b>936,787</b>	<b>872,245</b>	<b>767,018</b>	
<b>AVAILABLE RESOURCES</b>		<b>3,209,485</b>	<b>4,233,424</b>	<b>8,894,764</b>	<b>4,768,727</b>	<b>4,826,938</b>	<b>5,029,373</b>	
<b>PLANT INVESTMENT FEES EXPENDITURES - 07</b>								
7382	Trans to Capital Imp for Town Hall Const.	210,000	0	0	0	0	0	
7324	Interest Expense/Headworks Loan (482)	0	0	52,893	54,703	54,703	51,998	
7354	Principal Expense/Headworks Loan (482)	0	0	178,425	178,425	178,425	178,425	
<i>Non-Operating Total</i>		<i>210,000</i>	<i>0</i>	<i>231,318</i>	<i>233,128</i>	<i>233,128</i>	<i>230,423</i>	
8433	900 - Sewer Plant Improvements (482)	14,162	579,777	4,424,888	252,000	331,454	0	
8453	Transmission Mains (481)	74,400	540,003	218,875	0	0	0	
8452	Oversize Lines (481)	0	16,498	0	0	0	0	
8456	System Improvements (481)	0	0	64,990	0	0	0	
<i>Capital Outlay Total</i>		<i>88,562</i>	<i>1,136,277</i>	<i>4,708,753</i>	<i>252,000</i>	<i>331,454</i>	<i>0</i>	
<b>SEWER INVEST FEE EXPENDITURES TOTAL</b>		<b>298,562</b>	<b>1,136,277</b>	<b>4,940,071</b>	<b>485,128</b>	<b>564,583</b>	<b>230,423</b>	
<b>BEGINNING PLANT INVESTMENT BALANCE</b>		<b>2,797,766</b>	<b>2,910,923</b>	<b>3,097,146</b>	<b>3,831,940</b>	<b>3,954,693</b>	<b>4,262,355</b>	
<b>REVENUE</b>		<b>411,718</b>	<b>1,322,501</b>	<b>5,797,618</b>	<b>936,787</b>	<b>872,245</b>	<b>767,018</b>	
<b>Available Resources</b>		<b>3,209,485</b>	<b>4,233,424</b>	<b>8,894,764</b>	<b>4,768,727</b>	<b>4,826,938</b>	<b>5,029,373</b>	
<b>EXPENDITURES</b>		<b>298,562</b>	<b>1,136,277</b>	<b>4,940,071</b>	<b>485,128</b>	<b>564,583</b>	<b>230,423</b>	
<b>ENDING PLANT INVESTMENT BALANCE</b>		<b>2,910,923</b>	<b>3,097,146</b>	<b>3,954,693</b>	<b>4,283,599</b>	<b>4,262,355</b>	<b>4,798,951</b>	

*Sewer Fund Detail Requests*

**SEWER FUND - 07**

*funded through Monthly User Fees-481- 482*

DESCRIPTION	SITE IMPROV 8412	BLDG 8420	STUDY REVIEW 6267	EQUIP 8440	LINES REPLACED 8457	TOTAL
482-Sewer Nutrient Study w/grant			72,000			72,000
481-Replace Force Main to Gravity Sewer w/grant					380,000	380,000
481-Manhole Rehab					32,000	32,000
481-Sewer line Rehab					82,875	82,875
482-RAS pump & motor				18,000		18,000
<b>TOTAL</b>	0	0	72,000	18,000	494,875	<b>584,875</b>
<b>TOTAL Capital Outlay Only</b>						<b>512,875</b>
<b>TOTAL O&amp;M Only</b>						<b>72,000</b>

**SEWER FUND - 07**

*funded through Impact Fees on Development - 481 & 482*

DESCRIPTION	LOAN 7324 / 7354	SEWER PLANT 8433-900	OVERSIZE LINES 8452	TRANSMIS MAINS 8453	SYS IMPROV 8456	TOTAL
482-Headworks Loan Payment (3rd of 16)	230,423					230,423
<b>TOTAL</b>	230,423	0	0	0	0	<b>230,423</b>
<b>TOTAL Transfers Only</b>						<b>230,423</b>

Storm Drainage Fund Detail Budget

TOWN OF WINDSOR								STORM DRAINAGE FUND - 08
ACCT NO	ACCOUNT NAME	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET	
<b>STORM DRAINAGE O&amp;M REVENUE - 08</b>								<b>STORM DRAIN OPERATING &amp; MAINTENANCE</b>
4001	<i>Beginning Fund Balance</i>	133,054	191,458	271,983	244,940	234,836	302,088	
4349	Stormwater Service	213,110	222,169	221,808	217,889	243,924	229,300	
4361	Mosquito Control Service	77,359	79,653	82,548	86,700	87,060	89,412	
4368	Miscellaneous Income	0	0	785	0	0	0	
4381	Sale of Capital Assets	0	40,000	0	0	0	0	
<b>STORM DRAIN O&amp;M TOTAL REVENUE</b>		290,469	341,822	305,141	304,589	330,984	318,712	
<b>RESOURCES AVAILABLE</b>		423,523	533,281	577,124	549,529	565,819	620,800	
<b>STORM DRAINAGE O&amp;M EXPENDITURES - 08</b>								
<b>STORM DRAIN SYSTEM - 483</b>								
5111	Wages - Full Time	43,006	40,956	42,226	41,142	41,553	41,912	
5112	Wages - Part Time	12,642	19,244	11,872	12,320	8,256	12,320	
5121	Wages - Over Time	69	233	415	500	650	500	
5122	On Call Time	471	488	432	625	417	625	
5114	Merit Pay	0	0	0	823	0	1,676	
5127	Long Term Disability	238	189	177	208	191	195	
5128	Vision Insurance	130	103	103	106	103	103	
5130	FICA-Med	923	864	769	803	727	827	
5131	FICA	3,945	3,694	3,290	3,435	3,108	3,536	
5132	Medical Insurance	11,772	11,651	9,045	9,340	9,045	10,450	
5133	Employee Retirement	2,529	2,023	2,056	2,098	2,078	2,179	
5134	Unemployment Insurance	132	173	153	166	145	171	
5135	Workers Compensation Insurance	2,091	4,310	3,557	3,391	3,610	2,429	
5136	Dental Insurance	1,229	983	894	903	894	961	
5137	Staff Development	550	625	489	1,000	286	1,000	
5138	Life Insurance	221	176	124	128	124	106	
5141	Clothing Allowance	520	491	155	400	418	400	
5144	Employee Assistance Administration	0	41	42	39	39	39	
<i>Personal Services Total</i>		80,467	86,243	75,801	77,428	71,643	79,430	

Storm Drainage Fund Detail Budget

TOWN OF WINDSOR								STORM DRAINAGE FUND - 08
ACCT NO	ACCOUNT NAME	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET	
6210	Office Supplies	159	151	60	150	100	150	
6217	Dues/Fees/Subscriptions	185	0	599	750	750	750	
6218	Small Equipment Items	292	968	82	1,500	499	1,500	
6237	Drainage Lines Repair/Maintenance.	7,866	1,100	55,904	10,000	410	1,000	
6240	Equipment Repair/Maintenance.	2,495	2,240	2,420	2,500	2,500	2,500	
6243	Weed Control	0	805	0	0	0	0	
6246	Liability Insurance	8,328	8,969	8,722	12,036	10,113	12,098	
6253	Contract Services	80,829	82,057	71,437	87,102	96,749	87,102	
6254	Engineering Services	0	0	7,833	0	0	0	
6261	Telephone	778	660	660	660	660	660	
6263	Postage	9,060	9,409	8,795	9,000	10,263	10,200	
6264	Printing/Binding	6,438	6,444	7,692	3,500	4,744	5,000	
6257	Study/Review/Analysis/Consulting	0	10,294	44,104	5,000	19,917	5,000	
6272	Lab Tests	0	0	12,797	0	0	0	
	<i>Operating &amp; Maintenance Total</i>	116,430	123,098	221,104	132,198	146,705	125,960	
7010	Fleet Transfer	26,857	51,957	45,383	45,383	45,383	44,899	
	<i>Interfund Loans &amp; Transfers Total</i>	26,857	51,957	45,383	45,383	45,383	44,899	
8440	Machinery/Equipment	8,310	0	0	0	0	0	
	<i>Capital Outlay Total</i>	8,310	0	0	0	0	0	
<b>STORM DRAINAGE O&amp;M EXPENDITURES TOTAL</b>		232,065	261,297	342,288	255,009	263,731	250,290	

Storm Drainage Fund Detail Budget

TOWN OF WINDSOR								STORM DRAINAGE FUND - 08
ACCT NO	ACCOUNT NAME	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET	
	<b>BEG STORM DRAINAGE O&amp;M FUND BAL</b>	133,054	191,458	271,983	244,940	234,836	302,088	
	<b>REVENUE</b>	290,469	341,822	305,141	304,589	330,984	318,712	
	<b>Available Resources</b>	423,523	533,281	577,124	549,529	565,819	620,800	
	<b>EXPENDITURES</b>	232,065	261,297	342,288	255,009	263,731	250,290	
	<b>END STORM DRAINAGE O&amp;M FUND BAL</b>	191,458	271,983	234,836	294,520	302,088	370,510	
	<b>EXPENDITURES BY CATEGORY</b>							
	Personnel Services Total	80,467	86,243	75,801	77,428	71,643	79,430	
	System Operating & Maintenance. Total	116,430	123,098	221,104	132,198	146,705	125,960	
	Debt Service & Transfers	26,857	51,957	45,383	45,383	45,383	44,899	
	Capital Outlay Total	8,310	0	0	0	0	0	
	<b>TOTAL EXPENDITURES</b>	232,065	261,297	342,288	255,009	263,731	250,290	
	<b>DEPARTMENT SUMMARY</b>							
	Storm Drain	232,065	261,297	342,288	255,009	263,731	250,290	

Storm Drainage Fund Detail Budget

TOWN OF WINDSOR								STORM DRAINAGE FUND - 08
ACCT NO	ACCOUNT NAME	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET	
<b>STORM DRAIN INVESTMENT FEES REVENUE</b>								<b>PLANT INVESTMENT FEES</b>
4001	<i>Beginning PI Fund Balance</i>	649,077	439,480	698,420	1,148,580	1,613,890	1,793,262	
4334	900 - Grants	0	0	0	590,640	55,840	626,716	
4356	Storm Drain Investment Fees	363,834	534,278	604,636	506,633	659,853	599,593	
4364	Storm Drain Invest Interest Income	1,215	685	935	1,343	664	664	
4372	Transfer from Water Fund/Non-Potable	0	0	462,919	0	0	0	
4367	Contributions - Developers	281,406	357,487	162,328	0	0	0	
<b>STORM DRAIN INVESTMENT REVENUES TOTAL</b>		<b>646,455</b>	<b>892,449</b>	<b>1,230,818</b>	<b>1,098,616</b>	<b>716,357</b>	<b>1,226,973</b>	
<b>AVAILABLE RESOURCES</b>		<b>1,295,533</b>	<b>1,331,929</b>	<b>1,929,237</b>	<b>2,247,196</b>	<b>2,330,248</b>	<b>3,020,235</b>	
<b>STORM DRAIN INVESTMENT FEES EXPENDITURES</b>								
7377	Transfer to Non-Potable Fund	535,041	117,914	151,986	151,986	151,986	151,986	
	<i>Loans &amp; Transfers Total</i>	<i>535,041</i>	<i>117,914</i>	<i>151,986</i>	<i>151,986</i>	<i>151,986</i>	<i>151,986</i>	
8410	900- Land	0	0	0	310,000	180,000	0	
8458	Drainage Improvements	321,012	515,596	162,328	0	125,000	989,272	
8458	900 - Drainage Improvements	0	0	1,033	546,000	80,000	904,959	
	<i>Capital Outlay Total</i>	<i>321,012</i>	<i>515,596</i>	<i>163,361</i>	<i>856,000</i>	<i>385,000</i>	<i>1,894,231</i>	
<b>STORM DRAIN INVESTMENT EXPENDITURES TOTAL</b>		<b>856,053</b>	<b>633,509</b>	<b>315,347</b>	<b>1,007,986</b>	<b>536,986</b>	<b>2,046,217</b>	
<b>BEGINNING STORM DRAIN BAL</b>		<b>649,077</b>	<b>439,480</b>	<b>698,420</b>	<b>1,148,580</b>	<b>1,613,890</b>	<b>1,793,262</b>	
<b>REVENUES</b>		<b>646,455</b>	<b>892,449</b>	<b>1,230,818</b>	<b>1,098,616</b>	<b>716,357</b>	<b>1,226,973</b>	
<b>Available Resources</b>		<b>1,295,533</b>	<b>1,331,929</b>	<b>1,929,237</b>	<b>2,247,196</b>	<b>2,330,248</b>	<b>3,020,235</b>	
<b>EXPENDITURES</b>		<b>856,053</b>	<b>633,509</b>	<b>315,347</b>	<b>1,007,986</b>	<b>536,986</b>	<b>2,046,217</b>	
<b>ENDING STORM DRAIN BAL</b>		<b>439,480</b>	<b>698,420</b>	<b>1,613,890</b>	<b>1,239,210</b>	<b>1,793,262</b>	<b>974,018</b>	
<b>EXPENDITURES BY CATEGORY</b>								
	Personnel	80,467	86,243	75,801	77,428	71,643	79,430	
	Operation & Maintenance	116,430	123,098	221,104	132,198	146,705	125,960	
	Capital Outlay	329,322	515,596	163,361	856,000	385,000	1,894,231	
	Debt Service & Interfund Transfers	561,898	169,871	197,369	197,369	197,369	196,885	
<b>TOTAL EXPENDITURES</b>		<b>1,088,118</b>	<b>894,807</b>	<b>657,635</b>	<b>1,262,995</b>	<b>800,717</b>	<b>2,296,507</b>	

*Storm Drainage Fund Detail Requests*

**STORM DRAINAGE FUND - 08**

*funded through Monthly User Fees -483*

DESCRIPTION	LINE REPAIR MAINT. 6237	SYS IMPROV 8456	EQUIP PLANT 8440		DRAIN IMPROV 8458				TOTAL	
									0	
<b>TOTAL</b>	0	0	0		0				0	
									<b>TOTAL Capital Outlay Only</b>	<b>0</b>

**STORM DRAINAGE FUND - 08**

*funded through Impact Fees on Development-483*

DESCRIPTION	LOANS TRANSFER 7377		LINES REPLACED 8457	DRAIN IMPROV 8458-900	LAND 8410-900	DRAIN IMPROV 8458			TOTAL	
Kern Loan Payment 1/2 transfer to WFNP	151,986								151,986	
Law Basin Master Plan Channel 31.2%				278,243					278,243	
Law Basin Master Plan Channel - PDM Grant 69.3%				626,716					626,716	
Law Basin West Tributary Channel						989,272			989,272	
<b>TOTAL</b>	151,986		0	904,959	0	989,272			<b>2,046,217</b>	
									<b>TOTAL Capital Outlay Only</b>	<b>1,894,231</b>
									<b>TOTAL Transfers Only</b>	<b>151,986</b>

*Fleet Management Fund Detail Budget*

TOWN OF WINDSOR								FLEET MANAGEMENT FUND - 10
ACCT NO	ACCOUNT NAME	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET	
<b>FLEET MANAGEMENT FUND REVENUE - 10</b>								
4001	<i>Beginning Fund Balance</i>	681,368	511,065	192,875	109,140	130,356	314,437	
<b><u>CAPITAL CONTRIBUTIONS FROM OTHER FUNDS</u></b>								
4304	Contribution from CIF	59,457	0	0	0	0	45,000	
4334	Grants	741	0	0	0	0	0	
4306	Contribution from Water Fund	0	0	0	0	0	25,000	
	<i>Sub-Total</i>	60,198	0	0	0	0	70,000	
<b><u>CHARGES FOR SERVICE</u></b>								
4421	Police Department Lease Transfer	118,505	215,367	251,933	251,933	251,933	246,235	
4429	Street Department Lease Transfer	78,190	105,064	160,369	160,369	160,369	152,628	
4430	Public Works Lease Transfer	13,984	22,827	36,914	36,914	36,914	34,512	
4431	Engineering Department Lease Transfer	10,719	12,591	21,935	21,935	21,935	20,487	
4432	Cemetery Lease Transfer	4,641	9,249	14,512	14,512	14,512	13,450	
4450	Forestry Lease Transfer	36,054	60,582	52,254	52,254	52,254	50,415	
4451	Recreation Lease Transfer	16,224	44,084	64,211	64,211	64,211	60,969	
4452	Aquatics Lease Transfer	2,532	6,154	5,778	0	0	0	
4454	Parks Department Lease Transfer	98,181	150,085	196,481	196,481	196,481	185,244	
4457	General Administration Lease Transfer	6,097	5,988	8,837	8,837	8,837	8,241	
4471	Water Fund Lease Transfer	42,853	63,163	71,665	71,665	71,665	69,215	
4481	Sewer System Lease Transfer	45,893	62,005	64,939	64,939	64,939	63,207	
4482	Sewer Plant Lease Transfer	21,695	34,644	34,463	34,463	34,463	32,848	
4483	Drainage Lease Transfer	26,857	51,957	45,383	45,383	45,383	44,899	
4490	CRC Lease Transfer	17,134	0	0	0	0	0	
4497	Facility Lease Transfer	0	6,000	6,000	6,000	6,000	6,000	
	<i>Sub-Total</i>	539,559	849,760	1,035,674	1,029,896	1,029,897	988,351	
<b><u>MISCELLANEOUS REVENUE</u></b>								
4360	Insurance Claims	10,108	0	0	0	28,566	0	
4381	Sale on Retired Vehicles	49,056	0	65,780	50,000	25,101	105,650	
	<i>Sub-Total</i>	59,164	0	65,780	50,000	53,667	105,650	
<b>FLEET MANAGEMENT REVENUE TOTAL</b>		<b>658,921</b>	<b>849,760</b>	<b>1,101,454</b>	<b>1,079,896</b>	<b>1,083,564</b>	<b>1,164,001</b>	
<b>AVAILABLE RESOURCES</b>		<b>1,340,289</b>	<b>1,360,825</b>	<b>1,294,329</b>	<b>1,189,036</b>	<b>1,213,920</b>	<b>1,478,439</b>	

Fleet Management Fund Detail Budget

TOWN OF WINDSOR		FLEET MANAGEMENT FUND - 10						
ACCT NO	ACCOUNT NAME	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET	
<b>FLEET MANAGEMENT FUND EXPENDITURES - 10</b>								
<b>FLEET MANAGEMENT - 491</b>								
5111	Wages - Full Time	167,307	160,747	164,073	201,762	156,732	138,029	
5112	Wages - Part Time	22,403	26,292	27,835	0	12,409	0	
5121	Wages - Over Time	335	981	242	1,000	0	1,000	
5122	On Call Time	0	4,817	568	0	0	0	
5114	Merit Pay	0	0	0	3,247	0	5,521	
5126	Short Term Disability	0	0	0	196	336	305	
5127	Long Term Disability	790	790	742	1,102	596	642	
5128	Vision Insurance	310	310	310	422	251	310	
5130	FICA - Med	2,628	2,770	2,751	2,987	2,401	2,096	
5131	FICA	11,237	11,844	11,763	12,773	10,267	8,962	
5132	Medical Insurance	15,296	23,264	19,558	25,240	22,491	29,938	
5133	Employee Retirement	6,699	7,045	7,138	8,279	4,587	7,177	
5134	Unemployment Insurance	369	546	542	618	485	434	
5135	Workers Compensation Insurance	4,251	5,218	5,642	6,481	6,899	4,229	
5136	Dental Insurance	1,666	2,308	1,799	1,817	1,935	2,383	
5137	Staff Development	3,177	2,550	(644)	3,000	1,108	3,000	
5138	Life Insurance	697	697	494	627	347	351	
5141	Uniform Allowance	1,244	1,555	1,493	1,550	1,113	1,200	
5144	Employee Assistance Administration	0	123	126	156	117	117	
	<i>Personal Services Total</i>	238,411	251,858	244,430	271,257	222,074	205,695	
6210	Office Supplies	423	444	1,175	1,500	328	1,500	
6216	Reference Books/Materials	79	1,242	413	1,500	559	1,500	
6217	Dues, Fees & Subscriptions	944	888	1,515	1,500	1,337	1,500	
6218	Small Equipment Items	21,630	27,019	36,532	32,000	32,000	29,024	
6220	Fuel /Fluids	109,232	160,679	136,272	176,300	176,300	176,300	
6231	Vehicle Repairs/Maintenance	115,234	87,953	101,613	120,000	111,497	120,000	
6240	Equipment Repairs	8,535	3,835	3,568	5,000	3,441	5,000	
6253	Contract Services	643	1,912	773	2,000	874	2,000	
6261	Telephone Services	664	660	670	660	189	500	
6276	Fuel Facility Repair/Maintenance.	2,351	2,198	5,895	3,000	1,577	3,000	
	<i>Operating &amp; Maintenance Total</i>	259,733	286,829	288,426	343,460	328,102	340,324	
8432	Vehicles	313,479	606,646	611,336	467,500	338,623	690,050	
8440	Equipment	17,600	22,616	19,780	16,000	10,684	20,000	
	<i>Capital Outlay Total</i>	331,079	629,262	631,116	483,500	349,307	710,050	
<b>FLEET MANAGEMENT FUND EXPENDITURES TOTAL</b>		829,224	1,167,950	1,163,973	1,098,217	899,482	1,256,069	

*Fleet Management Fund Detail Budget*

TOWN OF WINDSOR		FLEET MANAGEMENT FUND - 10					
ACCT NO	ACCOUNT NAME	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET
	<b>BEGINNING FUND BALANCE</b>	681,368	511,065	192,875	109,140	130,356	314,437
	<b>REVENUE</b>	658,921	849,760	1,101,454	1,079,896	1,083,564	1,164,001
	<b>Available Resources</b>	1,340,289	1,360,825	1,294,329	1,189,036	1,213,920	1,478,439
	<b>EXPENDITURES</b>	829,224	1,167,950	1,163,973	1,098,217	899,482	1,256,069
	<b>ENDING FUND BALANCE</b>	511,065	192,875	130,356	90,819	314,437	222,370
	<b>EXPENDITURES BY CATEGORY</b>						
	Personal Services Total	238,411	251,858	244,430	271,257	222,074	205,695
	Operating & Maintenance	259,733	286,829	288,426	343,460	328,102	340,324
	Capital Outlay	331,079	629,262	631,116	483,500	349,307	710,050
	<b>TOTAL EXPENDITURES</b>	829,224	1,167,950	1,163,973	1,098,217	899,482	1,256,069

*Fleet Management Fund Detail Requests*

**FLEET MANAGEMENT FUND -10**

**Fleet Mgmt. - 491**

DESCRIPTION	VEHICLE (replacement) 8432	VEHICLE (new) 8432	EQUIP 8440	TOTAL
Replacement of vehicles: Units #2,5,11,18,23,25,31,75, 108,109,112,113,123, leasing for units 35, 94, 52, 19, and 22,+ Utility Tech/Water, +PD officer	620,050	70,000		
Turf vacuum			20,000	20,000
<b>TOTAL</b>	620,050	70,000	20,000	<b>20,000</b>

Information Technology Fund Detail Budget

TOWN OF WINDSOR		INFORMATION TECHNOLOGY FUND - 11					
ACCT NO	ACCOUNT NAME	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET
4001	<b>Beginning Fund Balance</b>	177,492	235,094	188,547	286,268	131,273	212,965
	<b>CAPITAL CONTRIBUTIONS FROM OTHER FUNDS</b>						
4304	Contribution from CIF	0	0	0	0	0	210,000
4381	Sale of Used Equipment	0	0	0	0	2,274	0
	<i>Sub-Total</i>	0	0	0	0	2,274	210,000
	<b>CHARGES FOR SERVICE</b>						
4410	Town Clerk Lease Transfer	59,921	26,918	53,389	61,226	61,226	80,236
4411	Mayor & Town Board Lease Transfer	12,978	14,387	30,740	38,577	38,577	44,666
4413	Town Manager Lease Transfer	57,352	12,608	15,929	17,049	17,049	24,403
4415	Finance Lease Transfer	45,300	78,335	25,956	31,553	31,553	38,301
4416	Human Resources Transfer	8,596	23,911	15,462	17,701	17,701	49,593
4418	Legal Lease Transfer	0	0	0	0	0	10,217
4419	Planning & Zoning Lease Transfer	121,995	51,334	54,553	60,151	60,151	71,824
4420	Economic Development Lease Transfer	0	0	10,210	11,329	11,329	10,217
4421	Police Department Lease Transfer	22,291	73,484	86,890	109,282	109,282	126,469
4430	Public Works Lease Transfer	112,682	100,812	85,349	101,023	101,023	92,021
4431	Engineering Department Lease Transfer	20,648	29,325	32,361	37,959	37,959	44,698
4451	Recreation Lease Transfer	154,146	110,903	52,723	58,321	58,321	75,406
4454	Parks Department Lease Transfer	21,196	37,877	50,166	60,243	60,243	64,593
4456	Art & Heritage Lease Transfer	8,048	16,652	13,631	15,870	15,870	15,959
4457	Town Hall Lease	8,048	0	0	0	0	0
4471	Water Fund Lease Transfer	8,048	21,090	14,089	16,328	16,328	15,946
4482	Sewer Plant Lease Transfer	15,322	16,883	19,112	22,471	22,471	21,585
4490	CRC Lease Transfer	0	0	55,021	59,499	59,499	63,012
	<i>Sub-Total</i>	676,571	614,519	615,581	718,582	718,583	849,146
	<b>INFORMATION TECHNOLOGY REVENUE TOTAL</b>	676,571	614,519	615,581	718,582	720,857	1,059,146
	<b>AVAILABLE RESOURCES</b>	854,063	849,614	804,128	1,004,850	852,130	1,272,110

Information Technology Fund Detail Budget

TOWN OF WINDSOR		INFORMATION TECHNOLOGY FUND - 11					
ACCT NO	ACCOUNT NAME	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET
<b>INFORMATION TECHNOLOGY FUND EXPENDITURES - 11</b>							
<b>INFORMATION TECH - 492</b>							
5111	Wages - Full Time	169,669	167,920	125,334	170,565	124,965	159,010
5112	Wages - Part Time	1,248	4,914	10,405	11,200	10,185	14,240
5121	Wages - Over Time	0	0	2,987	0	2,762	3,000
5114	Merit Pay	0	0	0	2,121	0	6,360
5126	Short Term Disability	0	0	0	134	155	256
5127	Long Term Disability	824	824	544	882	527	739
5128	Vision Insurance	310	310	234	317	119	310
5130	FICA - Med	2,182	2,235	1,924	2,666	1,935	2,648
5131	FICA	9,329	9,557	8,225	11,401	8,275	11,322
5132	Medical Insurance	28,643	34,952	23,836	33,554	21,801	30,016
5133	Employee Retirement	8,330	8,321	6,392	5,409	5,383	7,255
5134	Unemployment Insurance	340	449	389	552	392	548
5135	Workers Compensation Insurance	421	477	501	483	515	405
5136	Dental Insurance	2,950	2,950	2,141	3,024	1,914	2,383
5137	Staff Development	742	7,585	536	5,000	3,048	4,000
5138	Life Insurance	720	720	362	528	335	403
5144	Employee Assistance Administration	0	123	94	117	94	117
	<i>Personal Services Total</i>	225,709	241,336	183,903	247,953	182,407	243,012
6210	Office Supplies	2,469	1,303	345	750	1,326	750
6216	Reference Books/Materials	440	817	204	750	100	100
6217	Dues, Fees & Subscriptions	200	35	175	250	200	200
6218	Small Equipment Items	1,521	1,719	272	500	371	6,739
6240	Equipment Repairs/Supplies	110	547	10	500	10,711	11,000
6245	Travel/Mileage	768	934	269	500	725	500
6253	Contract & Hosting Services	31,023	24,061	108,772	49,256	31,908	90,483
6285	Software Maintenance Contracts	80,307	86,655	84,093	100,000	132,270	162,900
6286	Computer Hardware	47,058	135,762	53,881	112,922	98,601	39,800
6287	Computer Software (new)	10,728	14,776	23,836	10,000	6,261	6,000
6288	Copier Lease Payments	47,063	48,344	35,018	35,000	31,188	35,000
6289	Credit Card Processing Fees	31,992	42,673	48,597	42,000	45,420	45,000
	<i>Operating &amp; Maintenance Total</i>	253,681	357,626	355,472	352,428	359,080	398,472
8440	Capital Equipment	139,579	51,318	120,888	100,000	85,939	581,000
	<i>Capital Outlay Total</i>	139,579	51,318	120,888	100,000	85,939	581,000
7012	Facility Services Transfer	0	10,786	12,592	11,739	11,739	12,806
	<i>Interfund Loans &amp; Transfers Total</i>	0	10,786	12,592	11,739	11,739	12,806
<b>INFORMATION TECHNOLOGY FUND EXPENDITURES TOTAL</b>		618,968	661,067	672,855	712,120	639,165	1,235,290

Information Technology Fund Detail Budget

TOWN OF WINDSOR							INFORMATION TECHNOLOGY FUND - 11	
ACCT NO	ACCOUNT NAME	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET	
	<b>BEGINNING FUND BALANCE</b>	177,492	235,094	188,547	286,268	131,273	212,965	
	<b>REVENUE</b>	676,571	614,519	615,581	718,582	720,857	1,059,146	
	Available Resources	854,063	849,614	804,128	1,004,850	852,130	1,272,110	
	<b>EXPENDITURES</b>	618,968	661,067	672,855	712,120	639,165	1,235,290	
	<b>ENDING FUND BALANCE</b>	235,094	188,547	131,273	292,731	212,965	36,820	
	<b>EXPENDITURES BY CATEGORY</b>							
	Personal Services Total	225,709	241,336	183,903	247,953	182,407	243,012	
	Operating & Maintenance	253,681	357,626	355,472	352,428	359,080	398,472	
	Debt Service & Transfers	0	10,786	12,592	11,739	11,739	12,806	
	Capital Outlay	139,579	51,318	120,888	100,000	85,939	581,000	
	<b>TOTAL EXPENDITURES</b>	618,968	661,067	672,855	712,120	639,165	1,235,290	

*Information Technology Fund Detail Requests*

**INFORMATION TECHNOLOGY FUND - 11**

**Information Tech - 492**

DESCRIPTION	EQUIP 8440								TOTAL
IT Financial Management Software Upgrades	280,000								280,000
GIS - Development Management System Software	210,000								210,000
IT - Unified Communications upgrade.	91,000								91,000
<b>TOTAL</b>	<b>581,000</b>								<b>581,000</b>

Facility Services Fund Detail Budget

TOWN OF WINDSOR								17
ACCT NO	ACCOUNT NAME	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET	
<b>FACILITY SERVICES FUND REVENUE - 17</b>								
4001	<i>Beginning Fund Balance</i>	0	0	37,213	103,616	91,955	46,830	
<b>CHARGES for FACILITY SERVICE</b>								
4410	Town Clerk Services Transfer	0	16,007	19,022	17,124	17,124	19,077	
4413	Town Manager Services Transfer	0	7,435	9,377	10,257	10,257	11,089	
4415	Finance Services Transfer	0	13,770	15,527	14,161	14,161	15,644	
4416	Human Resources Services Transfer	0	10,427	10,844	10,257	10,257	11,089	
4418	Legal Services Transfer	0	0	0	0	0	6,444	
4419	Planning & Zoning Services Transfer	0	13,770	15,527	14,161	14,161	15,644	
4420	Economic Development Transfer	0	7,358	6,337	6,111	6,111	6,444	
4421	Police Department Services Transfer	0	76,649	87,653	82,622	82,622	91,983	
4431	Engineering Department Services Transfer	0	13,770	15,527	14,161	14,161	15,644	
4450	Forestry Services Transfer	0	3,787	3,631	3,453	3,453	3,674	
4452	Aquatics Services Transfer	0	0	0	1,149	1,149	1,357	
4454	Parks Department Services Transfer	0	14,357	15,943	4,286	4,286	4,918	
4456	Art & Heritage Services Transfer	0	5,507	5,098	4,664	4,664	5,094	
4457	General Administration Services Transfer	0	137,735	170,211	151,741	151,741	174,300	
4490	CRC Services Transfer	0	188,124	209,308	199,686	199,686	217,599	
4492	Information Technology Services Transfer	0	10,786	12,592	11,739	11,739	12,806	
	<i>Sub-Total</i>	0	519,481	596,597	545,571	545,572	612,806	
<b>FACILITY SERVICES REVENUE TOTAL</b>		0	519,481	596,597	545,571	545,572	612,806	
<b>AVAILABLE RESOURCES</b>		0	519,481	633,810	649,187	637,528	659,636	
<b>FACILITY SERVICES FUND EXPENDITURES - 17</b>								

Facility Services Fund Detail Budget

TOWN OF WINDSOR								17
ACCT NO	ACCOUNT NAME	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET	
<b>CUSTODIAL SERVICES - 496</b>								
5111	Wages - Full Time	0	116,354	118,948	121,733	122,958	125,343	
5112	Wages - Part Time	0	29,518	29,139	27,000	31,077	27,000	
5121	Over Time	0	500	1,349	1,000	475	1,000	
5114	Merit Pay	0	0	0	2,435	0	4,019	
5126	Short Term Disability	0	0	0	428	332	375	
5127	Long Term Disability	0	354	441	553	514	583	
5128	Vision Insurance	0	276	388	317	392	421	
5130	FICA - Med	0	2,024	2,097	2,206	2,184	2,282	
5131	FICA	0	8,653	8,967	9,434	9,340	9,756	
5132	Medical Insurance	0	26,164	31,211	30,289	29,424	33,238	
5133	Employee Retirement	0	469	4,701	5,598	3,306	4,867	
5134	Unemployment Insurance	0	423	427	457	445	472	
5135	Workers Compensation Insurance	0	6,205	6,331	6,300	6,558	6,685	
5136	Dental Insurance	0	3,149	2,931	2,180	2,525	2,770	
5137	Staff Development	0	124	0	800	772	800	
5138	Life Insurance	0	450	345	379	311	318	
5141	Uniform Allowance	0	151	644	500	500	600	
5144	Employee Assistance Administration	0	0	198	156	161	156	
	<i>Personal Services Total</i>	0	194,814	208,115	211,765	211,273	220,683	
6210	Office Supplies	0	547	316	300	300	300	
6218	Small Equipment Items	0	866	3,391	2,000	9,811	3,000	
6229	Custodial Maintenance Supplies	0	33,464	37,386	35,000	41,228	41,000	
6253	Contract Services	0	9,514	12,125	15,300	15,300	15,300	
6261	Telephone	0	660	660	660	660	660	
	<i>Operating &amp; Maintenance Total</i>	0	45,050	53,878	53,260	67,299	60,260	
<b>CUSTODIAL SERVICES EXPENDITURES TOTAL</b>		0	239,865	261,993	265,025	278,572	280,943	

Facility Services Fund Detail Budget

TOWN OF WINDSOR								17
ACCT NO	ACCOUNT NAME	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET	
<b>FACILITY MAINTENANCE - 497</b>								
5111	Wages - Full Time	0	99,660	95,351	92,030	93,536	94,671	
5114	Merit Pay	0	0	0	1,841	0	3,787	
5126	Short Term Disability	0	0	0	78	168	173	
5127	Long Term Disability	0	449	360	474	428	440	
5128	Vision Insurance	0	198	198	211	207	207	
5130	FICA - Med	0	1,313	1,318	1,361	1,342	1,428	
5131	FICA	0	4,164	5,634	5,820	5,736	6,104	
5132	Medical Insurance	0	24,763	15,891	15,145	14,668	16,946	
5133	Employee Retirement	0	4,801	4,197	4,694	3,892	4,923	
5134	Unemployment Insurance	0	253	253	282	252	295	
5135	Workers Compensation Insurance	0	3,842	4,370	3,871	4,121	4,209	
5136	Dental Insurance	0	1,968	1,623	1,090	1,857	1,996	
5137	Staff Development	0	332	100	800	250	800	
5138	Life Insurance	0	395	251	287	235	240	
5141	Uniform Allowance	0	0	200	200	200	300	
5144	Employee Assistance Administration	0	83	84	78	94	78	
	<i>Personal Services Total</i>	0	142,220	129,830	128,261	126,985	136,598	
6210	Office Supplies	0	372	259	300	265	300	
6218	Small Equipment Items	0	3,320	2,176	2,500	2,500	4,000	
6229	Facility Maintenance Supplies	0	8,569	16,307	15,000	16,591	17,000	
6246	Liability Insurance	0	0	0	0	1,846	0	
6249	Lease/Rentals	0	130	42,965	45,965	44,036	45,965	
6253	Contract Services	0	80,473	81,059	81,200	111,939	120,000	
6261	Telephone	0	1,320	1,265	1,320	1,963	2,000	
	<i>Operating &amp; Maintenance Total</i>	0	94,183	144,031	146,285	179,140	189,265	
7010	Fleet Transfer	0	6,000	6,000	6,000	6,000	6,000	
	<i>Interfund Loans &amp; Transfers Total</i>	0	6,000	6,000	6,000	6,000	6,000	
<b>FACILITY MAINTENANCE EXPENDITURES TOTAL</b>		0	242,404	279,861	280,546	312,125	331,863	

Facility Services Fund Detail Budget

TOWN OF WINDSOR								17
ACCT NO	ACCOUNT NAME	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET	
<b>BEGINNING FUND BALANCE</b>		0	0	37,213	103,616	91,955	46,830	
<b>REVENUE</b>		0	519,481	596,597	545,571	545,572	612,806	
<b>Available Resources</b>		0	519,481	633,810	649,187	637,528	659,636	
<b>EXPENDITURES</b>		0	482,268	541,855	545,571	590,698	612,806	
<b>ENDING FUND BALANCE</b>		0	37,213	91,955	103,616	46,830	46,830	
<b>EXPENDITURES BY CATEGORY</b>								
	Personal Services Total	0	337,035	337,945	340,026	338,258	357,281	
	Operating & Maintenance	0	139,234	197,909	199,545	246,440	249,525	
	Debt Service & Transfers	0	6,000	6,000	6,000	6,000	6,000	
	<b>TOTAL EXPENDITURES</b>	0	482,268	541,855	545,571	590,698	612,806	
<b>DEPARTMENTS/DIVISION SUMMARY</b>								
496	Custodial Services	0	239,865	261,993	265,025	278,572	280,943	
497	Facility Maintenance	0	242,404	279,861	280,546	312,125	331,863	
	<b>SUMMARY TOTAL</b>	0	482,268	541,855	545,571	590,698	612,806	

*Facility Services Fund Detail Requests*

**FACILITY SERVICES FUND - 17**

**Custodial Services - 496**

DESCRIPTION	EQUIP 8440								TOTAL
									0
<b>TOTAL</b>	0								<b>0</b>

**FACILITY SERVICES FUND - 17**

**Facility Maintenance - 497**

DESCRIPTION	BLDG REPAIR/ MAINT. 6232	EQUIP 8440	FURNITURE & FIXTURES 8431						TOTAL	
									0	
<b>TOTAL</b>	0	0	0						<b>0</b>	
									<b>TOTAL Capital Outlay Only</b>	<b>0</b>
									<b>TOTAL O&amp;M Only</b>	<b>0</b>

Windsor Building Authority Fund Detail Budget

TOWN OF WINDSOR								WINDSOR BUILDING AUTHORITY FUND - 16
ACCT NO	ACCOUNT NAME	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 BUDGET	WINDSOR BUILDING RESERVE
<b>WINDSOR BUILDING AUTHORITY REVENUE</b>								
4001	<i>Beginning Fund Balance</i>	(77)	145,023	145,483	145,478	145,518	145,513	
4365	Contributed - Land	0	0	0	0	0	0	
4364	Interest Income	1,016	341	41	0	0	0	
4368	Miscellaneous Revenue	90	119	0	0	0	0	
4374	Transfer from Capital Improvement Fund	0	145,080	145,080	145,000	145,080	145,080	
4335	Loan Proceeds	3,000,000	0	0	0	0	0	
	Transfer from General Fund/Capital Fund	2,379,440	0	0	0	0	0	
<b>WINDSOR BUILDING AUTHORITY REVENUES TOTAL</b>		5,380,547	145,540	145,121	145,000	145,080	145,080	
<b>AVAILABLE RESOURCES</b>		5,380,470	290,563	290,603	290,478	290,598	290,593	
<b>WINDSOR BUILDING AUTHORITY EXPENDITURES</b>								
<b>WINDSOR BUILDING AUTHORITY - 495</b>								
6217	Dues, Fees, Subscriptions	394	0	5	0	5	0	
6253	Contract Service	3,200	0	0	0	0	0	
	<i>Operating &amp; Maintenance Total</i>	3,594	0	5	0	5	0	
7321	Interest Expense/Loan	69,459	111,934	110,670	109,357	109,357	107,994	
7350	Principal Exp/Loan	0	33,146	34,410	35,723	35,723	37,086	
7340	Debt Issuance Cost	132,433	0	0	0	0	0	
	<i>Interfund Loans &amp; Transfers Total</i>	201,892	145,080	145,080	145,080	145,080	145,080	
8420	Building & Structures	4,918,150	0	0	0	0	0	
8440	Equipment	111,811	0	0	0	0	0	
	<i>Capital Outlay Total</i>	5,029,961	0	0	0	0	0	
<b>WINDSOR BUILDING AUTHORITY EXPENDITURES TOTAL</b>		5,235,447	145,080	145,085	145,080	145,085	145,080	
<b>BEG WINDSOR BUILDING AUTHORITY BAL</b>		(77)	145,023	145,483	145,478	145,518	145,513	
<b>REVENUE</b>		5,380,547	145,540	145,121	145,000	145,080	145,080	
<b>Available Resources</b>		5,380,470	290,563	290,603	290,478	290,598	290,593	
<b>EXPENDITURES</b>		5,235,447	145,080	145,085	145,080	145,085	145,080	
<b>END WINDSOR BUILDING AUTHORITY BAL</b>		145,023	145,483	145,518	145,398	145,513	145,513	
<b>EXPENDITURE BY CATEGORY</b>								
Operation & Maintenance		3,594	0	5	0	5	0	
Debt Service & Transfers		201,892	145,080	145,080	145,080	145,080	145,080	
Capital Outlay		5,029,961	0	0	0	0	0	
<b>TOTAL EXPENDITURES</b>		5,235,447	145,080	145,085	145,080	145,085	145,080	



**COMMUNITY PROFILE**

**LAST REVISION- FEBRUARY 1, 2013**

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**GENERAL INFORMATION**

**HISTORICAL AND ADMINISTRATIVE INFORMATION**

Year Founded: 1882  
 Date Incorporated: April 2, 1890  
 Form of Government: Colorado Home Rule Municipality; Board-Manager  
 Boards/Commissions: Town Board; Planning Commission; Board of Adjustment; Parks, Recreation, & Culture Advisory Board; Historic Preservation Commission; Water and Sewer Board; Tree Board; and Housing Authority.  
 Regulatory: Municipal Code, Zoning and Subdivision Regulations  
 Comprehensive Plan: 2006 Update of the 2002 Comprehensive Plan (Adopted 1/4/07)

**INTERNET ACCESS**

The web site for the Town of Windsor, Colorado is: [www.windsorgov.com](http://www.windsorgov.com) . To email any department at Town Hall, go to the Town of Windsor web site and click on “Departments” near the top of the home page. Then click on “Staff Directory” at the bottom of the page. Lastly, click on the department name and choose the “Email Me” for the person in that department. Visit: [Town of Windsor Staff Directory](#).

To receive emails or text messages via the “Notify Me” application for public hearings, meetings, and town events on the Town’s website, type in <http://www.windsorgov.com/list.aspx> and complete the relevant information.

**CLIMATE, ELEVATION AND LAND AREA**

Semi-arid Climate.  
 Avg. Summer Temp.: 85° F. (30 °C.); Avg. Winter Temp.: 45 °F. (7 °C.)  
 Avg. Annual Precipitation: 15.0 in. (38 cm.); Avg. Annual Snowfall: 49.7 in. (126 cm.)  
 Elevation: 4,800 ft. (1,463 m.) above sea level.  
 Land Area: 15,789 acres *or* 24.67 square miles.

**POPULATION, INCOME, AND HOUSING**

**POPULATION TRENDS**

Actual Population for the years 1960-2010

<u>Year</u>	<u>Population</u>	<u># Change</u>	<u>% Change</u>
1960	1,509	--	--
1970	1,564	+55	+3.6%
1980	4,277	+2,713	+173.5%
1990	5,062	+785	+18.4%
2000	9,896	+4,834	+95.5%
2010	18,644	+8,748	+88.4%

Source: Windsor Comprehensive Plans 1960 – 2006; US Census April 1, 2010

**POPULATION**

Population as of April 1, 2010: **18,644**

Population Projections\* 2015-2030:

<b><u>2015</u></b>	<b><u>2020</u></b>	<b><u>2025</u></b>	<b><u>2030</u></b>
21,935	24,218	26,739	29,522

Source: 2010 Census April 1, 2010

\*Based on 2% projected annual growth rate per 11/18/09 amendment to Table 7 of the *2006 Update of the 2002 Comprehensive Plan*. Town of Windsor Building Permit Records, 2000 – 2012.

**AGE DISTRIBUTION**

Median age of Windsor residents in 2010: **37.6**

The percentages of the following Age Categories in 2010 were as follows:

<b><u>Under 15</u></b>	<b><u>15 to 24</u></b>	<b><u>25 to 44</u></b>	<b><u>45 to 64</u></b>	<b><u>Over 65</u></b>
25%	10%	28%	27%	10%

Source: 2010 U.S. Census Bureau

**HOUSEHOLD INCOME**

Estimated annual household income of Windsor residents in 2011:

**\$90,547**

Estimated annual household income of Windsor residents in 2009:

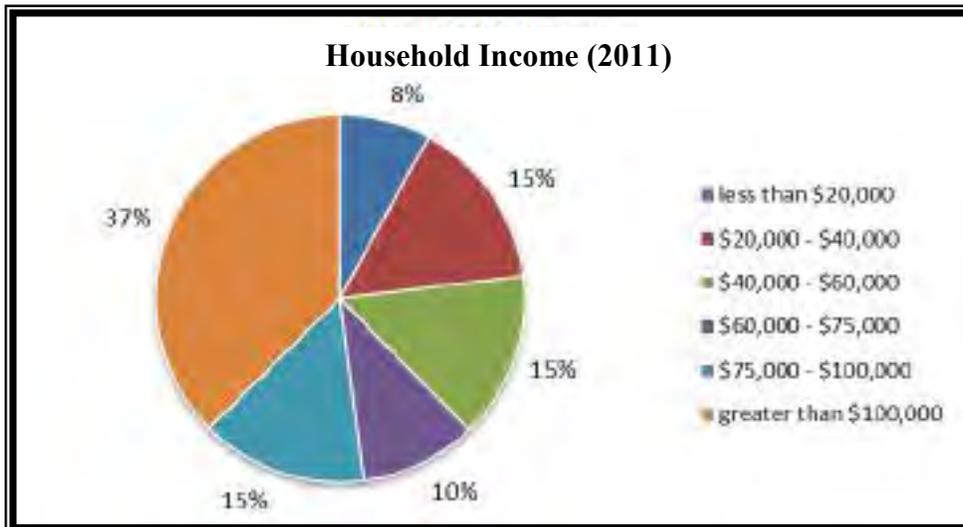
**\$80,563**

Percent change in annual household income from 2009-2011:

**+12%**

<b><u>Less than \$ 20,000</u></b>	<b><u>\$ 20,000 to \$ 40,000</u></b>	<b><u>\$ 40,000 to \$ 60,000</u></b>
8 %	15 %	15 %
<b><u>\$ 60,000 to \$75,000</u></b>	<b><u>\$ 75,000 to \$ 100,000</u></b>	<b><u>Over \$ 100,000</u></b>
10%	15%	37%

Source: U.S. Census Bureau, 2007-2011 American Community Survey



**HOUSING**

Total Number of Housing Units as April 1, 2010: **7,198**  
 [6,562 Single-family Housing Units and 636 Multi-family Housing Units]  
 Housing Projections\* 2015-2030:

<u>2015</u>	<u>2020</u>	<u>2025</u>	<u>2030</u>
8,105	8,949	9,881	10,910

Source: 2010 Census April 1, 2010

\*Based on 2% projected annual growth rate per 11/18/09 amendment to Tables 8A, 8B, and 8C of the 2006 Update of the 2002 Comprehensive Plan and Town of Windsor building permit records.

**ECONOMIC DATA AND SINGLE-FAMILY BUILDING PERMITS**

**ASSESSED VALUATIONS AND SALES AND USE TAX COLLECTIONS**

Assessed Valuation and Sales and Use Tax Collections, as revised, 1999 – 2011:

<u>Assessed Valuation</u>			<u>Sales and Use Tax Collections</u>		
<u>Year</u>	<u>Amount</u>	<u>Percent Change From Previous Year</u>	<u>Year</u>	<u>Amount</u>	<u>Percent Change From Previous Year</u>
1999	57,433,113	+18.9%	1999	2,077,678	+ 9.3%
2000	69,172,540	+20.5%	2000	2,840,317	+36.7%
2001	81,677,300	+18.1%	2001	3,423,867	+20.6%
2002	106,030,210	+29.8%	2002	3,256,509	- 4.8%
2003	122,810,220	+15.8%	2003	3,740,245	+ 14.9%
2004	143,409,493	+16.8%	2004	4,369,090	+ 16.8%
2005	157,504,279	+ 9.8%	2005	5,192,646	+ 18.9%
2006	181,725,607	+ 15.4%	2006	5,615,536	+8.1%
2007	210,614,164	+15.9%	2007	6,422,954	+14.4%
2008	260,625,238	+23.7%	2008	6,049,214	-5.8% <sup>1</sup>
2009	286,380,117	+9.9%	2009	5,852,979	-3.2% <sup>2</sup>
2010	356,359,957	+24.4%	2010	5,836,717	-.3% <sup>3</sup>
2011	368,709,730	+3.47%	2011	6,817,139	+16.8% <sup>4</sup>

<sup>1</sup> 2007 – 2008: Use Tax decreased by 41.8% [From \$1,918,823 to \$1,118,410]  
 Sales Tax increased by 9.5% [From \$4,504,131 to \$4,930,803]

<sup>2</sup> 2008 – 2009: Use Tax decreased by 17.65% [From \$1,118,410 to \$920,997]  
 Sales Tax increased by .02% [From \$4,930,803 to \$4,931,982]

<sup>3</sup> 2009 – 2010: Use Tax decreased by 13.4% [From \$920,997 to \$797,441]  
 Sales Tax increased by 2.2% [From \$4,931,982 to \$5,039,276]

<sup>4</sup> 2010 – 2011: Use Tax increased by 33.0% [From \$797,441 to \$1,060,976]  
 Sales Tax increased by 14.2% [From \$5,039,276 to \$5,756,163]

Sources: 2006 Update of the 2002 Comprehensive Plan, Tables 5 & 6, as amended;  
 Town of Windsor Budget Records, 1999 – 2011.

**USE TAX**

The Town of Windsor imposes a 3.2% use tax on all construction and building materials to be used for new residential, commercial and industrial construction. For information pertaining to the use tax, please contact the Windsor Planning or Finance Department, 301 Walnut Street, Windsor, CO 80550, Ph. (970) 674-2400; Fax (970) 674-2456; or visit: [Town of Windsor Sales Tax and Revenue Division](#).

**SINGLE-FAMILY BUILDING PERMITS**

**YEAR**

<b><u>ISSUED</u></b>	<b><u>2003</u></b>	<b><u>2004</u></b>	<b><u>2005</u></b>	<b><u>2006</u></b>	<b><u>2007</u></b>	<b><u>2008</u></b>	<b><u>2009</u></b>	<b><u>2010</u></b>	<b><u>2011</u></b>	<b><u>2012</u></b>
Number of Permits Issued	287	411	451	331	224	120	96	134	244	437
# Change from Previous Year	+12	+124	+40	-120	-107	-104	-24	+38	+110	+193
% Change from Previous Year	+4%	+43%	+10%	-27%	-32%	-46%	-20%	+40%	+82%	+79%

Sources: *2006 Update of the 2002 Comprehensive Plan, Illustration 3*, as amended; Town of Windsor Building Permit Records, 2000 – 20112.

**COMMUNITY FACILITIES**

**CHAMBER OF COMMERCE**

For information pertaining to businesses, business contacts or any other chamber of commerce activities or services, please contact the Windsor Chamber of Commerce, 421 Main Street; Windsor, CO 80550; Ph. (970) 686-7189; Fax (970) 686-0352; website: <http://www.windsorchamber.net>.

**EDUCATIONAL FACILITIES**

Local Schools: 1 senior high school, 2 middle schools, 5 elementary schools, 1 charter school.  
 School Districts: Weld County RE-4 (Windsor) Ph. (970) 686-7411; Poudre School District (Ft. Collins) Ph. (970) 490-3509; and Thompson R2-J (Loveland) Ph. (970) 669-2170.  
 Higher Education: Colorado State University – 15 miles (Ft. Collins); University of Northern Colorado – 15 miles (Greeley); Front Range Community College – 15 miles (Ft. Collins); Aims Community College, Main Campus – 15 miles (Greeley); and Aims Community College, Automotive Technical Center(Windsor).

**LIBRARY SERVICES**

Clearview Library District at Windsor; ~70,000 Circulation Items both print and non-print Materials; A/V; Downloadable Ebooks and Music; Computer Terminals; Wireless Internet and Wireless Printing; Children and Adult Programming; Community Use Rooms; and a Bookmobile (mobile branch). For information pertaining to library services, please contact the Clearview Library District at Windsor, 720 3rd Street, Windsor, CO 80550, Ph. (970) 686-5603 or visit the website at: <http://clearviewlibrary.org/>

### **PARKS, RECREATIONAL AND CULTURAL FACILITIES**

The Town of Windsor offers a comprehensive park, recreation, cultural and trails program. The 47,000 square foot Community Recreation Center offers a wide variety of programs and activities for all ages; rental and banquet facilities with catering for every occasion; and meetings and conference space for small and large groups. A full size gymnasium is also part of the facility. Other facilities include neighborhood or community parks with ball fields, shelters and playgrounds; Chimney Park Pool (outdoor pool); historic Town of Windsor Museums at Boardwalk Park; cultural exhibits at the historic Art & Heritage Center; Windsor Lake for boating, paddleboats, fishing, swimming and wildlife watching; over 40 miles of trail including the Poudre River Trail and Windsor Lake Trail for hiking and biking; 300 acres of parks (developed and undeveloped) and over 52 acres of Town managed open space. Conservation easements and two State Wildlife areas add over 400 more acres of public open space.

For more information pertaining to parks, recreation, trails and cultural services, please contact the Windsor Parks and Recreation Department, 250 N. 11<sup>th</sup> Street, Windsor CO 80550, Ph: 970-674-3500; Fax 970-674-3535; or visit: [Town of Windsor Parks and Recreation](#).

### **FIRE PROTECTION**

The Windsor-Severance Fire Rescue (WSFR) provides fire, rescue and hazmat services to the Towns of Windsor and Severance, as well as the rural areas surrounding them. It is a special tax district made up of paid and volunteer staff. The WSFR has two stations staffed 24/7 in Windsor and a third in Severance. For information regarding services, please contact the WSFR at 100 7<sup>th</sup> Street, Windsor, CO 80550, Ph. (970) 686-2626; Fax: (970) 686-9623; website: [www.wsfr.us](http://www.wsfr.us).

### **POLICE**

Number of police personnel: 21 police officers, 2 full-time support staff, 2 code enforcement officers, and 2 citizen volunteers. For information pertaining to police services, please contact the Windsor Police Department, 200 N. 11<sup>th</sup> Street, Windsor, CO 80550, Ph. (970) 686-7433 or Fax (970) 686-7478; or visit: [Town of Windsor Police Department](#).

### **HEALTH AND MEDICAL FACILITIES**

Nursing Homes: 1  
Assisted Living Facilities: 2 (with a 3<sup>rd</sup> under construction)  
Independent Senior Living (Good Samaritan Society): 1  
Medical Office Buildings/Outpatient Facilities: 2  
Urgent Care Facilities: 1

## **LICENSES AND HOME OCCUPATIONS**

### **DOG LICENSE**

The Town of Windsor requires that any dog over six (6) months of age within the Town's corporate limits must wear a tag or an implanted microchip which provides enough information to contact the dog's owner directly. The Town also requires dogs in Windsor corporate limits to be vaccinated against rabies.

For information pertaining to dog licenses, please contact the Windsor Town Hall, 301 Walnut Street, Windsor, CO 80550, Ph. (970) 674-2400; or Fax (970) 674-2456.

[Regulations pertaining to dog licenses](#)

### **LIQUOR LICENSE**

The Town of Windsor requires a license for the sale of all alcoholic beverages within the corporate limits and imposes an application fee pertaining thereto. For information pertaining to liquor licenses, please contact the Windsor Town Clerk, 301 Walnut Street, Windsor, CO 80550 Ph. (970) 674-2400; Fax (970) 674-2456; or visit [Town of Windsor Liquor Licensing](#).

### **SALES TAX LICENSE**

The Town of Windsor imposes a local 3.2% sales tax on the sale of all tangible personal property sold at retail, including food for home consumption, and the furnishing of services which are taxable pursuant to Local and State law. Prior to the first day of business, all persons or businesses engaged in either the sale of goods or the furnishing of taxable services within the corporate limits of the Town of Windsor are **required** to file an annual *Business Registration/Sales Tax License Application* within the Town of Windsor Department of Finance.

Before approving the Town of Windsor Application, the retail applicant must first complete a *Sales Tax License* application from the Colorado Department of Revenue. Applicants may contact the Colorado Department of Revenue at either the local Service Center at 3030 S. College Avenue in Fort Collins, CO 80526; ph: (970) 494-9805, or on-line at:

<http://www.colorado.gov/revenue>

### **BUSINESS LICENSE**

The Town of Windsor requires that anyone maintaining or engaging in business, including service oriented businesses within the Town of Windsor, to obtain an annual business license. For information pertaining to business licenses, please contact the Windsor Town Clerk, 301 Walnut Street, Windsor, CO 80550, Ph. (970) 674-2400; Fax (970) 674-2456; or obtain the business license application at

[Download a business license application](#).

### **HOME OCCUPATIONS (FOR HOME BUSINESSES)**

The Town of Windsor allows home occupations within residential zoning districts as long as they meet certain criteria. All home occupations must be registered by with the Town by completing a business license application. For information pertaining to business licenses, please contact the Windsor Town Clerk, 301 Walnut Street, Windsor, CO 80550, Ph. (970) 674-2400; Fax (970) 674-2456; or obtain the business license application at [Download a business license application](#).

## **PERMIT REQUIREMENTS**

**Building Permits.** No building or any other structure shall be erected, moved, added to, remodeled, repaired, structurally altered or any work accomplished or undertaken subject to the requirements of Chapter 18 of the Windsor Municipal Code without first obtaining a permit by the Town.

**Demolition Permits.** No demolition shall be performed, undertaken or accomplished until a demolition permit has been issued by the Town.

**Sprinkler Permits.** No lawn sprinkler system shall be installed until a building permit has been issued by the Town.

For information pertaining to building permits, demolition permits or sprinkler permits, please contact Windsor Town Hall, 301 Walnut Street, Windsor, CO 80550, Ph. (970) 674-2436; Fax (970) 674-2456; or visit: [Town of Windsor Building Permits](#).

## **ZONING AND SIGN REGULATIONS**

### **ZONING DISTRICTS AND REGULATIONS**

The Town of Windsor zoning regulations dictate the types of land uses that are permitted in within each zoning district throughout the Town. To view these zoning regulations see Chapter 16 of the Windsor Municipal Code available at <http://www.colocode.com/windsor.html> . For additional information, please contact the Windsor Planning Department, 301 Walnut Street, Windsor, CO 80550, Ph. (970) 674-2415 or Fax (970) 674-2456. [Download Town of Windsor Zoning Map](#).

### **SIGN REGULATIONS**

The Town of Windsor has specific sign regulations pertaining to all signs within the Town, and no sign shall be erected, enlarged, modified or changed within the corporate limits until a sign permit has been issued. Sign Code regulations and applications may be viewed at: [Sign Code and applications](#).

Please visit the Windsor Planning Department at 301 Walnut Street, Windsor, CO 80550 or call (970) 674-2415 or send a Fax to (970) 674-2456 for information pertaining to sign permits.

## **WATER AND SEWER SERVICES, PUBLIC IMPROVEMENTS AND DRAINAGE INFORMATION**

### **WATER AND SEWER SERVICES**

With the exception of some areas of the Town which are served by special water and sewer utility districts, most of the water and sewer services in Windsor are provided by the Town, and all of these water and sewer services are billed on a monthly billing cycle. For information pertaining to water and sewer services, please contact the Town of Windsor Utility Services Division, 301 Walnut Street, Windsor, CO 80550, Ph. (970) 674-2403 or Fax (970) 674-6429; or visit [Town of Windsor Utility Services](#).

**PUBLIC IMPROVEMENTS**

No improvements to any public utility services such as water and sewer lines or facilities or to any infrastructure such as a public street, alley or sidewalk, including any encroachments, driveway cuts, etc., shall be permitted without first obtaining a permit or other authorization from the Town to perform work on any such public improvement. For information pertaining to any of these permits or prior authorization for any such construction or improvements, etc., please contact the Windsor Engineering Department, 301 Walnut Street, Windsor, CO 80550, Ph. (970) 674-2400; Fax (970) 674-2456; or visit: [Town of Windsor Engineering](#).

**DRAINAGE INFORMATION**

For information pertaining to drainage issues, please contact the Windsor Engineering Department, 301 Walnut Street, Windsor, CO 80550, Ph. (970) 674-2400; Fax (970) 674-2456; or visit: [Town of Windsor Storm Drainage](#)

**UTILITY SERVICES AND PROVIDERS**

**ELECTRIC SERVICES**

Xcel Energy and Poudre Valley REA (PVREA) provide electric services to the Town of Windsor. Each of these utilities serve specific service areas within Windsor. Therefore, property owners need to contact each of these utilities at the following numbers to verify which provider will serve their properties. Xcel: (800) 895-4999; PVREA: (800) 432-1012.

[www.xcelenergy.com](http://www.xcelenergy.com) or [www.pvrea.com](http://www.pvrea.com)

**NATURAL GAS**

Xcel Energy and Atmos Energy provide natural gas services to the Town of Windsor. Each of these utilities serve specific service areas within Windsor. Therefore, property owners need to contact each of these utilities at the following numbers to verify which provider will serve their properties. Xcel: (800) 895-4999; Atmos: (888) 286-6700. [www.xcelenergy.com](http://www.xcelenergy.com) or [www.atmosenergy.com](http://www.atmosenergy.com)

**CABLE SERVICES**

Cable services are provided by Comcast Cable: (800) 934-6489. [www.comcast.com](http://www.comcast.com)

**TELEPHONE SERVICES**

Telephone services are provided by CenturyLink Communications; Residence Service: Ph. (866) 642-0444; Business Service: Ph. (877) 744-4416. [www.centurylink.com](http://www.centurylink.com)

**TRASH COLLECTION**

Trash collection is provided by several independent companies in the Windsor area. Property owners are advised to research the local phone book yellow pages or website listings for trash collection services to subscribe to these services.

## **COUNTY HEALTH AND SANITATION SERVICES**

### **HEALTH DEPARTMENT INFORMATION**

Since the Town of Windsor is situated in both Weld County and Larimer County, please note the following information on to how to find out answers to some of the health-related questions that you may have concerning the county you live in.

***Weld County Department of Public Health and Environment.*** For general information please contact the General Administrative Offices, 1555 N. 17th Street, Greeley, CO 80631, ph. (970) 304-6410; website: [Weld County Department of Public Health and Environment](http://www.weldcounty.org/health/).

For specific information concerning any of the following types of county activities, please call the Environmental Health Services Department (970) 304-6415: Food Establishment Licensing; Water Quality Sampling; Waste Management; or Septic Tanks.

***Larimer County Department of Health and Environment.*** For general information please contact the General Administrative Offices, 1525 Blue Spruce Drive, Fort Collins, CO 80524, ph. (970) 498-6700; website: <http://www.larimer.org/health/> .

For specific information concerning any of the following types of county activities, please call Health & Environmental Department at (970) 498-6775: Food Sanitation; General Sanitation; Air Quality; Water Quality; Underground Storage Tanks; or Septic Permits and Inspections.

## **TRANSPORTATION**

### **TRANSPORTATION / LOCATIONAL ADVANTAGES**

Windsor is located between Denver, CO, 60 miles to the south and Cheyenne, WY, 50 miles to the north.

The distance between Windsor and Denver International Airport (major hub): 60 miles.

Major Highways: Interstate I-25 (N/S); Colo. S H 392 (E/W); and Colo. S H 257 (N/S).

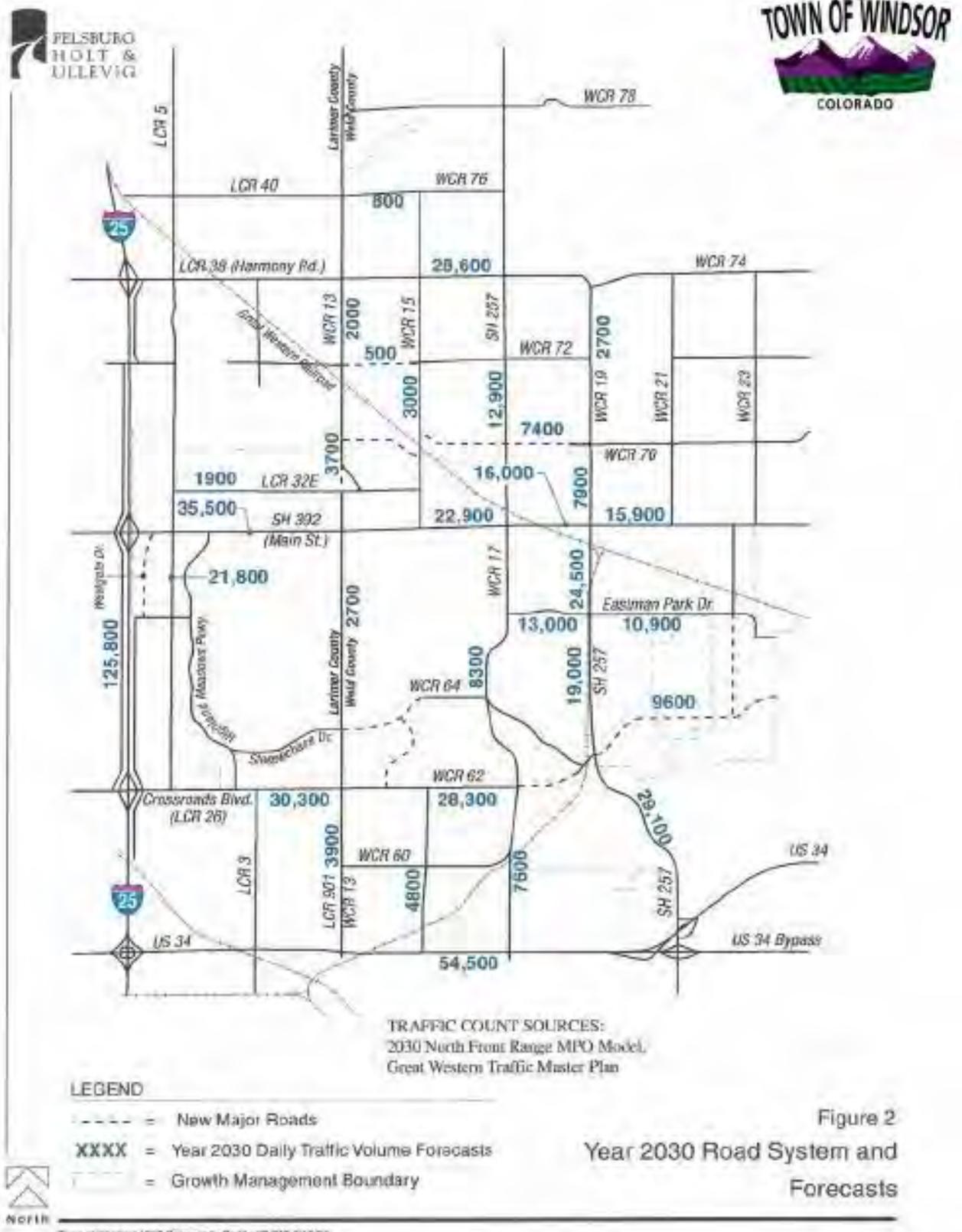
Railroad: Great Western / OmniTrax.

### **DAILY TRAFFIC VOLUMES**

***Existing Conditions.*** The most recent statistics for average daily traffic volumes between 2002 and 2008, but primarily during 2006 and 2008, are shown in Figure 1 on page 11. These statistics represent a combination of data from All Traffic Data, Inc., the Colorado Department of Transportation, and the Colorado North Front Range Metropolitan Planning Organization, with said data having been prepared by the Felsburg, Holt & Ullevig Transportation Engineering Consulting Firm in the preparation of the 2007 Update of Windsor's Roadway Improvement Plan and 2008 Road Impact Fee Ordinance.

***Traffic Forecasts.*** The forecast of average daily traffic volumes for the year 2030 are shown in Figure 2 on Page 12. This forecast is based upon the 2030 Colorado North Front Range Metropolitan Planning Organization Traffic Model. As in the case of the *Existing Conditions* example above, these data were prepared by the Felsburg, Holt & Ullevig Transportation Engineering Consulting Firm in the preparation of the 2007 Update of Windsor's Roadway Improvement Plan; 2008 Road Impact Fee Ordinance; and 2008 Railroad Crossing Improvement Study.







**FREQUENTLY USED  
ABBREVIATIONS AND ACRONYMS**

## APPENDIX C

# FREQUENTLY USED ABBREVIATIONS AND ACRONYMS

### ..... A .....

- ADA:** Americans with Disabilities Act, signed into law July 26, 1990, intending to make businesses more accessible to people with disabilities.
- APWA:** American Public Works Association. APWA is an international educational and professional association of public agencies, private sector companies, and individuals dedicated to providing high quality public works goods and services.

### ..... B .....

- B&C:** Boards and Commissions. The Town of Windsor has multiple boards and commissions as listed: Board of Adjustment/Board of Appeals, Historic Preservation Commission, Housing Authority, Parks and Recreation Advisory Board, Planning Commission, Town Board, Tree Board, Water and Sewer Board, and Work Force Housing Board.
- BOA:** Board of Adjustment.

### ..... C .....

- CAFR:** Comprehensive Annual Financial Report (“*The Audit*”), last completed December 31, 2007 by Watkins & Schommer, Inc., Certified Public Accountants.
- CATV:** Cable television.
- CDBG:** Community Development Block Grant. The CDBG program is a US Department of Housing and Urban Development program that provides local governments and states with resources to address a wide range of unique community development needs.
- CDOT:** Colorado Department of Transportation.
- CGFOA:** Colorado Government Finance Officers Association. The CGFOA is a non-profit professional organization whose purpose is to improve the practice of governmental finance in the State of Colorado as developed and recommended by the national Government Finance Officers Association (GFOA). It is also designed to provide support, training and career enhancement for financial officers of Colorado.
- CIF:** Capital Improvement Fund. This major governmental fund is a capital projects fund type which is established to account for financial resources segregated for the acquisition or construction of capital facilities other than those financed by enterprise operations. It is funded by sales and use taxes, and traffic impact fees.
- CIP:** Capital Improvement Plan. Also 5-Year Capital Improvement Plan (5-Year CIP).
- CIRSA:** Colorado Intergovernmental Risk Sharing Agency. CIRSA provides Property/Casualty Insurance and Workers’ Compensation for the Town of Windsor.
- CML:** Colorado Municipal League. The CML is an organization representing Colorado's cities and towns collectively in matters before the state and federal government, and also provides a wide range of information services to assist municipal officials in managing their governments.
- COE:** Cooperative Office Education. The Town hires qualified students as seasonal employees as part of a high school, senior year curriculum and training program in administration.

- CRA:** Campaign Reform Act. Congress enacted CRA in 1977 to encourage depository institutions to help meet the needs of the communities in which they operate, including low-and moderate-income neighborhoods.
- CRCF:** Community Recreation Center Fund. This non-major governmental fund is another special revenue fund type which is funded by sales tax, construction use tax, grants, and facility user fees. The expenditures represent operating and cost of construction.
- C.R.S.:** Colorado Revised Statutes.
- CTF:** Conservation Trust Fund. This non-major governmental fund is a special revenue fund type which is funded by special taxes or other earmarked revenue sources which finance specific activities as required by law or administrative action. The expenditures represent park and trail construction and improvements. CTF can be used for the acquisition, development, and maintenance of new conservation sites or for capital improvements or maintenance for recreational purposes on any public site.

..... **D** .....

- DA:** District Attorney.
- DARE:** Drug Abuse Resistance Education. DARE is an international education program, for students in kindergarten through 12th grade, which seeks to discourage interest in illegal drugs, gangs, and violence.
- DDA:** Downtown Development Authority.
- DOE:** Department of Energy. The DOE is a department of the United States government responsible for energy policy and nuclear safety.

..... **E** .....

- E911:** Sometimes called Enhanced 911, the E911 is a North American telephone network feature of the 911 emergency-calling system that automatically associates a physical address with the calling party's telephone number.
- EEO:** Equal Employment Opportunity. U.S. Equal Employment Opportunity Commission (EEOC) enforces federal laws prohibiting job discrimination.
- EMA:** Emergency Management Agency. In the event of an emergency, designated members of the Windsor-Severance Fire District and the Town of Windsor act on behalf of the EMA for Windsor. The Town of Windsor's Emergency Operations Center (EOC) is located at the fire station. At the federal level, Federal Emergency Management Agency (FEMA) is the Agency tasked with disaster mitigation, preparedness, response and recovery planning.
- EOC:** Emergency Operations Center. *(See EMA for details)*
- EPA:** Environmental Protection Agency. A part of the US federal government that enforces environmental laws and provides information and guidance to policy makers

..... **F** .....

- FASB:** Financial Accounting Standards Board. Independent agency which establishes Generally Accepted Accounting Principles (GAAP).
- FCLWD:** Fort Collins/Loveland Water District. FCLWD is one of three sources of potable water for the Town of Windsor.
- FPPA:** Fire & Police Pension Association.

- FTE:** Full-time equivalent. The hourly equivalent of a full-time employee. An FTE can be made up of either one full-time employee or two or more part-time employees whose total hours equal 40 per week.
- FY:** Fiscal year. The fiscal year for Windsor is the same as the calendar year.

..... **G** .....

- GAAP:** Generally Accepted Accounting Principles. A widely accepted set of rules, conventions, standards, and procedures for reporting financial information, as established by the Financial Accounting Standards Board.
- GASB:** Government Accounting Standards Board. GASB is to establish and improve standards of state and local governmental accounting and financial reporting that will result in useful information for users of financial reports and guide and educate the public, including issuers, auditors, and users of those financial reports.
- GFOA:** Government Finance Officers Association. The purpose of the GFOA is to enhance and promote the professional management of governments for the public benefit. The GFOA accomplishes this by identifying and developing financial policies and practices and promoting them through education, training and leadership. The Town of Windsor has received the GFOA Distinguished Budget Presentation Award for FY 2004, FY2006, FY2007 and FY2008.
- GID:** General Improvement District.
- GIS:** Geographic Information System. GIS is a specialized information system for capturing, storing, querying, analyzing, and displaying geographic data. Geographic data describes both the location and the characteristics of features or objects on the earth's surface.

..... **H** .....

- HB:** House Bill.
- HOA:** Homeowner's Association.
- HPC:** Historic Preservation Commission.
- HUD:** U.S. Department of Housing and Urban Development. HUD is a federal organization working to increase homeownership, support community development and increase access to affordable housing free from discrimination.

..... **I** .....

- ICMA:** International City Management Association. ICMA is the professional and educational organization for chief appointed managers, administrators, and assistants in cities, towns, counties, and regional entities throughout the world. ICMA provides technical and management assistance, training, and information resources to its members and the local government community.
- IDRB:** Industrial Development Revenue Bonds. IDRb's are tax-exempt debt obligations issued by public corporations to support manufacturing, processing, and utility type economic development projects.
- IGA:** Intergovernmental agreements, specifically with neighboring communities.
- IT:** Information Technology. IT provides innovative information technology and services that are reliable, accessible, and cost effective for the Town of Windsor staff and citizens.

..... **J** .....

..... **K** .....

..... **L** .....

..... **M** .....

- MADD:** Mothers Against Drunk Driving. MADD's mission is to stop drunk driving, support the victims of this violent crime and prevent underage drinking.
- MPO:** Metropolitan Planning Organization. The local organization is Colorado's North Front Range Metropolitan Planning Organization (NFRMPO) which is a designated transportation and air quality planning organization. The MPO's provide long-range transportation planning, including information, tools, and public input, for improving the regional transportation system's performance.

..... **N** .....

- NCEDC:** Northern Colorado Economic Development Corporation is an organization committed to helping businesses expand and relocate in Northern Colorado, specifically in Larimer County and the communities within the county.
- NCWCD:** Northern Colorado Water Conservancy District. NCWCD, a public agency created in 1937, provides water for agricultural, municipal, domestic and industrial uses in northeastern Colorado.
- NISP:** Northern Integrated Supply Project. This is a water development project proposed by Northern Colorado Water Conservancy District. This project is now confined to the Glade Project, a 100-200K a/ft impoundment north of Ft. Collins. The water would be used to provide additional water to many entities in northern Colorado. Windsor is one of the fifteen participants.
- NLC:** National League of Cities is an organization which provides a wide range of information services to assist municipal officials nationwide in managing their governments.
- NPIC:** North Poudre Irrigation Company is an irrigation enterprise, located in Wellington, Colorado.
- NWCWD:** North Weld County Water District. NWCWD is one of three providers of potable water for the Town of Windsor.

..... **O** .....

- O&M:** Operations and Maintenance.

..... **P** .....

- P&R:** Parks, Recreation and Culture is a department within the Town of Windsor, that provides community parks and open lands, while preserving natural resources, wildlife and history; a community recreation center that provides a variety of recreational and cultural programs; and cultural amenities.
- P&Z:** Planning and Zoning is a department within the Town of Windsor that reviews and makes recommendations on all development projects within the Town, enforces the Town's zoning ordinance, and provides the full range of community development services normally associated with an incorporated municipality.
- PFA:** Poudre Fire Authority, located in Fort Collins, serving Larimer County.

- PIF:** Park Improvement Fund. This major governmental fund is a special revenue fund type which is funded by park fees. The expenditures represent new park construction.
- PReCAB:** Parks, Recreation and Culture Advisory Board.
- PSD:** Poudre School District R-1 of Fort Collins, Colorado providing education for some of the Windsor/Larimer County students.
- PUC:** Public Utilities Commission regulates electric, natural gas and telephone service. The Commission ensures that utilities provide safe, adequate, reliable service at fair, reasonable rates.
- PUD:** Planned Unit Development. PUD is both a type of building development as well as a regulatory process. A PUD is a designed grouping of varied and compatible land uses, such as housing, recreation, commercial centers, and industrial parks, all within one contained development or subdivision.
- PVREA:** Poudre Valley REA – one of the providers of electric services for the Town of Windsor.
- PVH:** Poudre Valley Hospital located in Fort Collins, has a medical and imaging center in Windsor.

..... **Q** .....

..... **R** .....

- R-O-W:** Right of Way.
- R2J:** Thompson R2J School District of Loveland, Colorado providing education for some of the Windsor/Larimer County students.
- RE-4:** Weld County RE-4 School District in Windsor, Colorado, provides education for Windsor/Weld County students.
- REA:** Rural Electric Association. REA is one of the providers of electric services for the Town of Windsor, known as Poudre Valley REA (PVREA).

..... **S** .....

- SALT:** Student Advisory Leadership Team.
- SB:** Senate Bill.
- SCADA:** Supervisory Controlled and Data Acquisition System, is a computer system for gathering and analyzing real time data. SCADA systems are used to monitor and control a plant or equipment in industries such as telecommunications, water and waste control, energy, oil and gas refining and transportation. For the Town of Windsor, the SCADA system controls the flow of water coming from our suppliers.
- SID:** Special Improvement District.

..... **T** .....

..... **U** .....

- UBC:** Uniform Building Code.
- UCED:** Upstate Colorado Economic Development. UCED is a public/private non-profit economic development corporation that provides services to all of Weld County.
- UFC:** Uniform Fire Code.
- UGA:** Urban Growth Area.
- UPC:** Uniform Plumbing Code.

**URA:** Urban Renewal Authority. Colorado law gives cities the right to form urban renewal authorities that can use public money to eliminate blight and promote urban revitalization.

..... **V** .....

**VFW:** Veterans of Foreign War.

..... **W** .....

**WAPA:** Western Area Power Administration.

**WHA:** Windsor Housing Authority.

**WTP:** Water Treatment Plant.

**WWTP:** Waste Water Treatment Plant. Sewage treatment facility for the Town of Windsor.

..... **X** .....

..... **Y** .....

..... **Z** .....



**GLOSSARY OF TERMS**

**APPENDIX D**  
**GLOSSARY OF TERMS**

**..... A .....**

**Accrual Basis:** Under the accrual basis of accounting, revenues are recognized in the accounting period in which they are earned. Expenses are recognized when liabilities are incurred. The Town of Windsor utilizes the accrual basis of accounting for its Proprietary Funds.

**Accumulated Depreciation:** A valuation account to record the accumulation of periodic credits made to record the expiration of the estimated service life of fixed assets.

**Allocate:** To divide a lump-sum appropriation into parts which are designated for expenditure by specific organization units and/or specific purposes, activities, or objects.

**Appropriation:** The authority to spend and obligate a specified amount from a designated fund account for a specific project, purpose, or program.

**Assessed Valuation:** A valuation set upon real estate or other property by the county assessor to establish a basis for levying taxes.

**Asset:** An asset is any property with a cash value, such as real estate, equipment, savings, and investments.

**Available Resources:** Total amounts of funds available for appropriation, consisting of estimated beginning funds on hand plus anticipated revenues.

**Audit:** A methodical examination of utilization of resources. It concludes in a written report of its findings. An audit is a test of management’s accounting system to determine the extent to which internal accounting controls are both available and being used.

**..... B .....**

**Board of Adjustment:** The duty of the Board of Adjustment/Board of Appeals is to review requests for variances from the requirements of the Town’s zoning ordinance and also review complaints pertaining to any administrative decision made in relation to either zoning ordinance or the enforcement of Uniform Building Code. The Board is comprised of five permanent citizen members and two alternate citizen members appointed by the Town Board.

**Board of Appeals:** *(See Board of Adjustment)*

**..... C .....**

**Capital Assets and Improvements:** Expenditures over \$5,000 related to the acquisition, expansion, or rehabilitation of an element of the Town’s physical structure or fixed assets, sometimes referred to as infrastructure; examples include buildings, streets, bridges, parks, and utility systems.

**Capital Improvement Fund:** The Capital Improvement Fund is a major fund for the Town of Windsor and is a capital projects fund type. It is established to account for financial resources segregated for the acquisition or construction of capital facilities and capital outlay items other than those financed by the Town of Windsor’s Enterprise Funds.

**Capital Improvement Plan:** An annually updated plan of capital expenditures for public facilities, infrastructure and major fixed assets with estimated costs, sources of funding and timing of projects.

**Capital Outlay:** Expenditures within the budget that refer to capital items costing over \$5000.

**Cash Solvency:** The ability to pay for current municipal operations.

..... **D** .....

**Debt Limit:** The maximum amount of outstanding gross or net debt legally permitted. The Town of Windsor’s legal debt limit is 10% of the assessed property values in the city limits.

**Debt Service:** Principal and interest payments on long-term debt such as on loans, notes, and bonds incurred by the Town.

**Department:** A department is traditionally the highest level organizational unit of municipal government operations. The Town’s Departments include Administrative, Town Clerk, Finance, Human Resources, Engineering, Parks & Recreation, Planning, Police, and Public Works Departments. The Departments typically report directly to the Town Manager. The Town Manager, along with the Town Attorney and Municipal Court Judge, report directly to the Town Board. The Town’s structure at the Department level is presented in the organizational charts.

**Depreciation:** Expiration in the service life of fixed assets because of wear and tear, deterioration, action of physical elements, inadequacy or obsolescence.

**Division:** A division is a collection of related programs and a sub-unit of a department. For example, the Recreation Division in the Department of Parks and Recreation consists of all adult & youth sport programs. Programs are organized into divisions which facilitate administration and coordination of their operations by a single manager.

..... **E** .....

**Efficiency:** A ratio between input (resources) and output (production). High efficiency generally means increased or maximum output in relation to input (cost or hours); or it can mean maintained output at a reduced cost or time frame.

**Effectiveness:** The extent to which the outcome of an action or set of actions produces the desired results or impact.

**Encumbrance:** Obligations in the form of purchase orders or contracts which are chargeable to an appropriation and for which a part of the appropriation is reserved. Obligations cease to be encumbrances when paid or when the actual liability is set up.

**Enterprise Fund:** Separate funds which are self-supported through user fees. Examples are the Town of Windsor’s water, sewer, and storm drainage funds.

**Expenditure:** Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service, capital outlays, intergovernmental grants, entitlements, and shared revenues. Note that an encumbrance is not an expenditure, but reserves funds to be expended.

**Expenses:** Outflows or other using up of assets or incurrences of liabilities (*or a combination of both*) from delivering or producing goods, rendering services, or carrying out other activities that constitute the entity’s ongoing major or central operations.

..... **F** .....

- Fiduciary Fund:** A fiduciary fund is a fund used to account for activity of the Town as a trustee over funds allotted to meet a current or future financial obligation. The Town of Windsor has no fiduciary fund.
- Fiscal Year:** The twelve-month period to which the operating budget applies. For the Town of Windsor, this is January 1 to December 31.
- Fixed Assets:** Assets of long-term character, intended to continue to be held or used, such as land, buildings, machinery and other equipment.
- Flexibility:** The ability to react and respond to changes in the economy and new service challenges without measurable financial stress.
- Fund:** A self-balancing set of accounts set aside and accounted for separately for the purpose of restricting specific revenues that are then spent for a specific set of activities.
- Fund Balance:** The difference between fund assets and fund liabilities of governmental and similar trust funds. Expenditures do not exceed available resources (*beginning balance plus revenues*), causing a balanced budget.

..... **G** .....

- General Fund:** A central fund into which most of the Town’s tax and unrestricted revenues are budgeted to support basic municipal services, public safety and administrative activities of the Town; financed mainly by sales tax and property tax. Services provided by the Town of Windsor’s General Fund are: administration, finance, public safety, public works, planning, engineering, and parks and recreation services.
- General Obligation Bond:** A municipal bond backed by the credit and "taxing power" of the Town of Windsor rather than the revenue from a given project. General obligation bonds are issued with the belief that a municipality will be able to repay its debt obligation through taxation or revenue from projects. No assets are used as collateral. The bond relies on the taxpayers to repay the debt. Windsor currently has no general obligation bonds.
- Governmental Funds:** All governmental funds are accounted for on a spending or ‘financial flow’ measurement focus. Only current assets and current liabilities are generally reported on their respective balance sheets. Their reported fund balance (*net current assets*) is considered a measure of “available spendable resources.” Governmental fund operating statements report increases and decreases in net current assets and, accordingly, present a summary of sources and uses of “available spendable resources” during the period. Governmental funds are used to account for all or most of the Town of Windsor’s general activities, including the collection and disbursement of special revenue funds and the capital projects fund. Windsor’s governmental funds are the General Fund, Park Improvement Fund, Conservation Trust Fund and Capital Improvement Fund.
- Grant:** A contribution made from either the private sector to the Town or by one governmental unit to another. The contribution is usually made to support a specified program, function, or project.

..... **H** .....

- Historic Preservation Commission:** The Commission, consisting of five members appointed by the Town Board for a term of four years, has the principal responsibility for matters of historic preservation in the Town of Windsor.

**Home Rule:** A limited grant of discretion from the State of Colorado to the Town of Windsor, concerning either the organization of functions or the raising of revenue. The Town of Windsor Home Rule Charter was passed by voters on November 4, 2003.

**Housing Authority:** The Primary Work Force Housing Building/Development Committee serves as the Housing Authority for the Town of Windsor. The Committee consists of nine members appointed by the Town Board. The committee reviews and makes recommendation to the Planning Commission and Town Board on the progress of the primary work force housing program and development projects associated with the primary work force housing program.

..... **I** .....

**Impact Fees:** Fees charged to developers to cover, in whole or in part, the anticipated cost of improvements that will be necessary as a result of the development (*i.e. parks, sidewalks, arterial streets, storm drainage*).

**Infrastructure:** Facilities on which the continuance and growth of a community depend such as roads, waterlines, sewers, public buildings, and parks, to name a few.

**Intergovernmental Revenue:** Amounts of money received from federal, state and other governmental bodies.

**Internal Service Funds:** These are nonmajor proprietary funds that provide goods or services to other funds or departments on a cost-reimbursement basis.

..... **J** .....

..... **K** .....

..... **L** .....

**Liability:** Amounts owed for items received, services rendered, expenses incurred, assets acquired, construction performed, and amounts received but not as yet earned. Liabilities are financial obligations or debts.

**Long Term Solvency:** The ability to pay for future municipal operations.

..... **M** .....

**Major Fund:** Any fund whose revenues or expenditures, excluding other financing sources and uses, constitute more than 10 percent of the revenues or expenditures of the appropriated budget should be considered as major funds. The Town of Windsor’s major funds are the General Fund, Park Improvement Fund, Capital Improvement Fund, and the three Enterprise Funds – Water, Sewer and Storm Drainage Funds.

**Mill Levy:** Rate by which assessed valuation is multiplied to determine property tax. A mill is 1/10 of one cent or \$1.00 of tax for each \$1,000 of assessed valuation.

**Modified Accrual:** Under Modified Accrual Accounting, revenues are recognized in the accounting period when they become both measurable and available as net current assets. Revenues that are susceptible to accrual, that is, measurable and available to finance the Town’s operations or of a material amount not received at the normal time of receipt, primarily consist of property taxes, cigarette taxes, auto use taxes, and franchise taxes. Expenditures are generally recognized when the liability is incurred. The Town of Windsor uses a modified accrual basis of accounting for Governmental Funds.

..... **N** .....

**Net Income:** The Town’s income minus its expenses for an accounting period.

**Non-major fund:** Any fund whose revenues or expenditures, excluding other financing sources and uses, constitute less than 10 percent of the revenues or expenditures of the appropriated budget should be considered as non-major funds. The Town of Windsor’s non-major funds are the Conservation Trust and the Community Recreation Center governmental funds, and the Fleet and Information Technology internal service funds.

..... **O** .....

**Operating Budget:** The portion of the budget that pertains to daily operations providing basic governmental services. The operating budget contains appropriations for such expenditures as personal services, supplies and materials.

**Ordinances:** The Town of Windsor makes regulations known as Ordinances, for the proper conduct of its affairs. Rules or laws created by Town Board.

..... **P** .....

**Parks, Recreation and Culture Advisory Board:** The Board consists of eight members. The duties of the Board are to make recommendations to the Town Board concerning the purchase or disposition of park, recreation and open lands; concerning any expenditure or appropriation from the Park Fund; concerning policies relating to the public use and management of park, recreation and open lands. The Board also reviews the proposed annual budget as it relates to park, recreation and open land matters.

**Performance Indicators:** Quantitative or qualitative measures which are collected to reflect what is accomplished for the resources allocated.

**Personal Services:** Salaries, wages, benefits and other related costs of employees.

**Planning Commission:** The Planning Commission is a seven-member board appointed at-large by the Town Board for a four year term. It is the duty of the Board to review all of the development projects being proposed for the Town.

**Plant Investment Fee (PIF):** Charges made on new development to contribute to financing utility facilities to meet the needs of increased population.

**Projection:** Estimation of future revenues and expenditures based on past trends, current economic conditions and financial forecasts.

**Property Tax:** Annual charge to owners of real property, based on assessed valuation and the mill levy.

**Proprietary Funds:** Proprietary Funds account for the acquisition, operation and maintenance of governmental facilities and services, which are entirely self-supported by user charges. The Town of Windsor has two proprietary fund types: Enterprise funds which are the Water, Sewer and Storm Drainage Funds and Internal Service funds which are the Fleet and Information Technology Funds.

..... **Q** .....

..... **R** .....

**Repurchase Agreement:** The sale of an asset at the same time an agreement is made to repurchase the asset at a specified price on a given date. Essentially, this process involves taking out a loan and using the asset as collateral. The majority of the Town’s investments are in local government asset pools which may invest in collateralized repurchase agreements.

**Resolutions:** A determination of policy by the vote of the Town Board. Resolutions are often statements of policy, belief or appreciation, and not always enactment of statutes or ordinances.

**Retained earnings:** In accounting, retained earnings are earnings reinvested in the Town or used to pay off debt. Also called earned surplus or accumulated earnings or unappropriated profit.

**Revenue:** The taxes, fees, charges, special assessments, grants, and other funds collected and received by the Town in order to support the services provided.

**Revenue Bond:** A revenue bond is a special type of municipal bond distinguished by its guarantee of repayment solely from revenues generated by a specified revenue-generating entity associated with the purpose of the bonds. The only revenue bond the Town of Windsor has is Community and Recreation Center Fund Sales and Use Tax Revenue Bonds

**Risk Management:** As organized attempt to protect a government’s assets against accidental loss in the most economical manner, and programs to minimize worker injury and supervisory actions to limit Town liability.

..... **S** .....

**Service Level Solvency:** The ability to provide needed and desired municipal services.

**Small Equipment Capital Items:** Equipment, furniture, and furnishings of a lesser value than capital improvements (*with initial cost of \$500-\$4,999 per item*) and typically requiring replacement on a short to medium-term basis. Examples include equipment, desks, carpet, technical instruments, and microcomputers.

**Special Assessment:** A mandatory levy made against certain properties to defray all or part of the cost of specific capital improvements or services deemed to benefit primarily those properties.

**Special Revenue Fund:** The Town of Windsor has three special revenue funds: Park Improvement Fund, Conservation Trust Fund and Community Recreation Center Fund. Special revenue funds are established to account for revenues derived from specific taxes or other earmarked revenue sources which finance specific activities as required by law or administrative action.

..... **T** .....

**TABOR:** Tax Payers’ Bill of Rights. TABOR refers to an amendment to State constitution which put in place several restrictions to state and local government. The most significant limits are the requirement for all tax rate increases to be by a vote of approval, and creating revenue limits a government must abide by, refunding all revenue over the limit unless given voter approval otherwise. On April 6, 2005, the Town voted to effectively remove all revenue spending limits imposed by TABOR.

**Town Board:** The Town Board serves as the community’s legislative body, having the responsibility for enacting Town ordinances, appropriating funds to conduct Town business, and providing policy direction to Town staff. The Windsor Town Board is composed of six Board members who are non-partisan and elected by district for a term of four years with a term limit of two terms. The Mayor is elected at large for a four-year term.

**Transfers:** Amounts distributed from one fund to finance activities in another fund. Transfers are shown as expenditures in the originating fund and as revenues in the receiving fund.

**Tree Board:** The Tree Board is an advisory board consisting of seven members appointed by the Town Board for a four year term, with an additional non-voting representative from the Town Board. This board makes recommendations to the Town Board concerning policies, rules, regulations and specifications concerning trimming, spraying, removal, planting, pruning, and protection and the purchase or disposition of trees, shrubs, vines, hedges or plants of the Town.

..... **U** .....

**Upstate:** Upstate Colorado Economic Development, UCED, is a public/private non-profit economic development corporation that provides services to all of Weld County.

**User Fee:** Charge to the benefiting party for the direct receipt of a public service.

..... **V** .....

..... **W** .....

**Water and Sewer Board:** The Water and Sewer Board is an advisory board consisting of seven members appointed by the Town Board for a four year term, with an additional non-voting representative from the Town Board. This Board makes recommendations to the Town Board on matters concerning acquisition, control, disposition of water rights, matters pertaining to the municipal water works system, water and sanitary sewage disposal systems of the Town, matters concerning storm water drainage.

**Windsor Revitalization Authority:** On March 12, 2007, the Town of Windsor established the Windsor Revitalization Authority by Resolution 2007-18 as an urban renewal authority. The Town of Windsor entered into a cooperative agreement with the Authority to provide administrative services. However, as a result of the November 2007 election, the Town voted to abolish the Windsor Revitalization Authority.

**Work Force Housing Building / Development Committee:** This committee reviews and makes recommendations to the Planning Commission and Town Board on the progress of the primary work force housing program and development projects associated with the primary work force housing program. The Town Board appoints its nine members.

**Working Capital:** Working Capital is current assets minus current liabilities, excluding current portion of long-term debt in Enterprise and Internal Service Funds. This is a measure comparable to fund balance in governmental funds.

**Windsor Vision 2025:** A document identifying critical issues in a long-term strategic plan, created through a community visioning process by which the people who live work and care about Windsor came together to determine the future direction of the community. The final document was presented to the Board August 28, 2000 where it was accepted and the Board affirmed that the recommendations in the Vision 2025 would be aligned with the Town goals when feasible. A copy can be found on the Town website [www.windsorgov.com](http://www.windsorgov.com).

..... **X** .....

**Xcel:** Xcel Energy is one of the providers of electric and natural gas services for the Town of Windsor.

..... **Y** .....

..... **Z** .....