

Town of WINDSOR Colorado



2015 Budget

January 1, 2015 - December 31, 2015



2015 Town Board

John Vazquez

Christian Morgan, Robert Bishop-Cotner, Ivan Adams, Jeremy Rose, Miles Baker,
Kristie Melendez

TOWN OF WINDSOR



COLORADO

Town of Windsor
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2015 BUDGET

JANUARY 1, 2015 – DECEMBER 31, 2015

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 1</i>	Myles Baker	<i>Apr 2016</i>
Town Board Member <i>District 2</i>	Christian Morgan	<i>Apr 2018</i>
Town Board Member <i>District 3</i>	Jeremy Rose	<i>Apr 2016</i>
Town Board Member <i>District 4</i>	Kristie Melendez	<i>Apr 2018</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 2018</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
Director of Economic Development	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

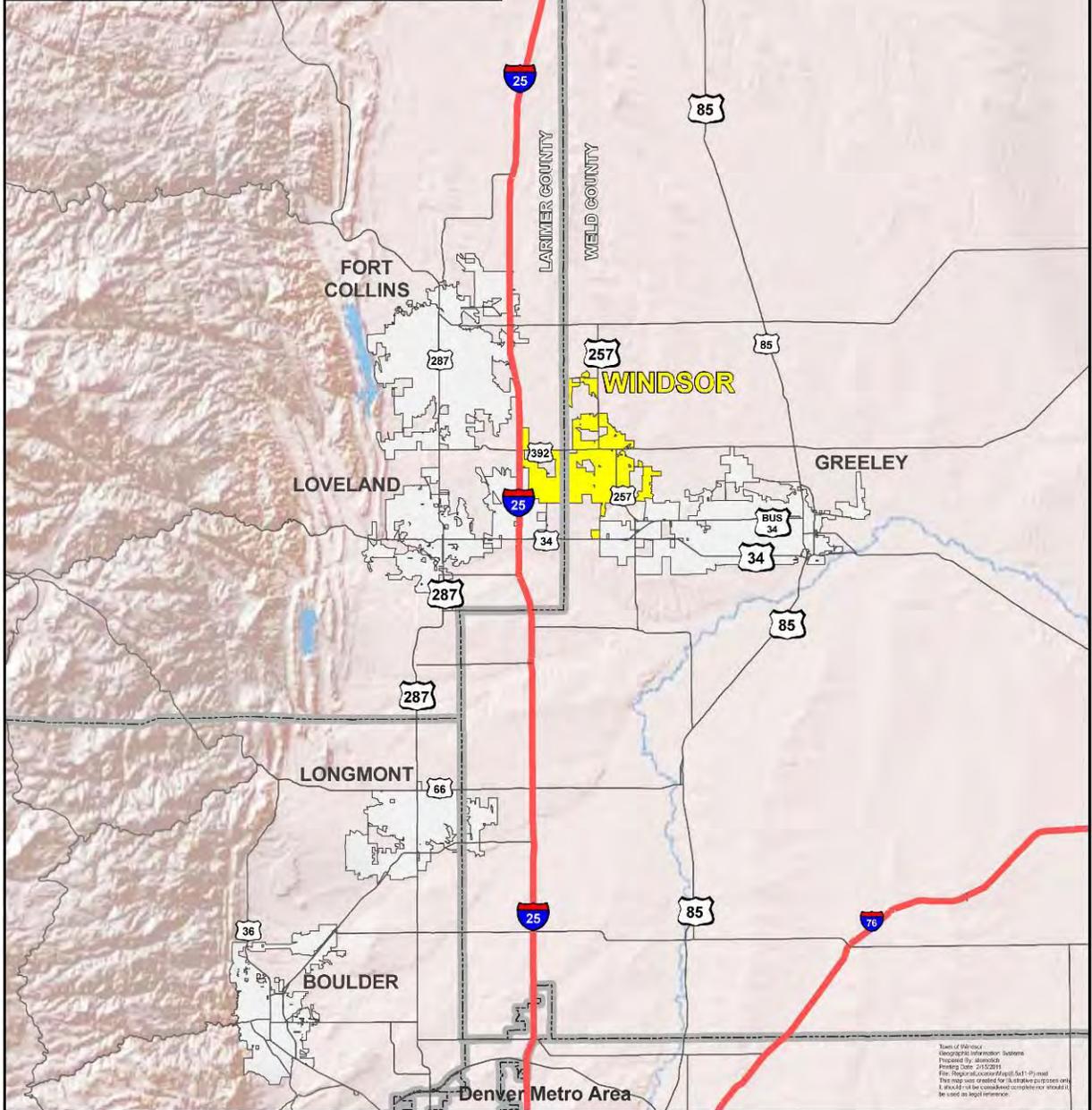
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Town of Windsor

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, 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, 2014

A handwritten signature in black ink, appearing to read 'Jeffrey R. Emery'.

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, 2014**. This was the ninth 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. 2014 -73**

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, 2015, AND ENDING ON THE LAST DAY OF DECEMBER, 2015, 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 2015 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 11, 2014 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 24, 2014 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	\$ 21,592,822
Park Improvement Fund	4,378,734
Conservation Trust Fund	761,312
Capital Improvement Fund	17,363,785
Community / Recreation Center Fund	1,186,246
Community / Recreation Center Expansion Fund	17,923,815
Water Fund	19,885,438
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
Economic Development Incentive Fund	200,000

TOTAL ALL FUNDS

\$ 102,927,076

ESTIMATED EXPENDITURES

General Fund	
Current Operating Expenses	\$11,392,930
Debt Service and Transfers	<u>2,630,419</u>
Total General Fund	\$14,023,349
Park Improvement Fund	
Current Operating Expenses	\$ 11,000
Debt Service and Transfers	25,873
Capital Outlay	<u>1,473,602</u>
Total Park Improvement Fund	\$ 1,510,475
Conservation Trust Fund	
Current Operating Expenses	\$ 9,000
Capital Outlay	<u>414,392</u>
Total Conservation Trust Fund	\$ 423,392
Capital Improvement Fund	
Current Operating Expenses	\$ 2,372,792
Small Equipment	117,350
Capital Outlay	4,934,842
Debt Service and Transfers	<u>825,727</u>
Total Capital Improvement Fund	\$ 8,250,711
Community/Recreation Center Fund	
Current Operating Expenses	\$ 461,425
Debt Service and Transfers	<u>664,151</u>
Total Community/Rec Center Fund	\$ 1,125,576
Community/Recreation Center Expansion Fund	
Capital Outlay	<u>\$ 9,485,594</u>
Total Community/Rec Center Fund	\$ 9,485,594
Water Fund	
Current Operating Expenses	\$ 2,881,797
Debt Service	303,972
Capital Outlay	4,149,854
Transfers	<u>714,387</u>
Total Water Fund	\$ 8,050,010
Sewer Fund	
Current Operating Expenses	\$ 1,127,473
Debt Service	232,396
Capital Outlay	1,029,630
Transfers	<u>366,122</u>
Total Sewer Fund	\$ 2,755,621

Storm Drainage Fund	
Current Operating Expenses	\$ 239,666
Capital Outlay	3,868,144
Transfers	<u>196,885</u>
Total Storm Drainage Fund	\$ 4,304,695
Fleet Management Fund	
Current Operating Expenses	\$ 514,853
Capital Outlay	<u>868,000</u>
Total Fleet Management Fund	\$ 1,382,853
Information Technology Fund	
Current Operating Expenses	\$ 857,978
Transfers	13,401
Capital Outlay	<u>10,000</u>
Total Information Technology Fund	\$ 881,379
Facility Services Fund	
Current Operating Expenses	\$ 594,340
Transfers	<u>6,000</u>
Total Facility Services Fund	\$ 600,340
Windsor Building Authority Fund	
Debt Service	<u>\$ 145,080</u>
Total Windsor Building Authority Fund	\$ 145,080
Economic Development Incentive Fund	<u>\$ 0</u>
Total Economic Development Fund	\$ 0
<hr/>	
TOTAL ALL FUNDS	\$52,939,075

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 2015 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 24th day of November, 2014.

TOWN OF WINDSOR, COLORADO

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



ATTEST

/s Patti Garcia
Patti Garcia, Town Clerk

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John S. Vazquez
Mayor



Myles Baker
Mayor Pro Tem, District 1



Christian Morgan
Board Member, District 2

TOWN BOARD



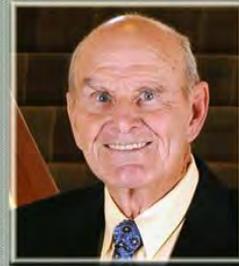
Jeremy Rose
Board Member, District 3



Kristie Melendez
Board Member, District 4



Robert Bishop-Cotner
Board Member, District 5



Ivan Adams
Board Member, District 6



Town Manager
Kelly Arnold

STAFF



Town Attorney
Ian McCargar



Director of Economic Development
Stacy Johnson



Director of Finance/Information Systems
Dean Moyer



Director of Engineering
Dennis L. Wagner



Director of Human Resources
Mary Carson-Robins



Chief of Police
John E. Michaels



Director of Planning
Joseph Plummer



Director of Parks, Recreation & Culture



Town Clerk/Customer Service Assistant to Town Manager
Patti Garcia



Director of Public Works
Terry Walker



Communications

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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 2015 budget is a balanced allocation of resources meeting the continued growing 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 2015 budget continues to focus primarily on fiscal responsibility with emphasis on reaching the Strategic Plan goals. As always, the most important funded tools of success in 2015 are employees, capital improvements, and providing services most highly rated by citizens. The bottom line focus of the 2015 budget allows us to maintain our essential services and adjust/increase services to meet on-going trends. The budget also focuses on our efforts and outcomes. As a result, the 2015 budget attempts to keep up with our growing community interests and keep alignment with the future.

The 2015 budget was approved and adopted by the Windsor Town Board on November 24, 2014 appropriating \$52,939,076 for expenditures. The 2015 appropriation is a 36.6% increase from the 2014 budget, due to some large capital infrastructure investments.

There is a 51.9% increase in projected revenues of \$58,273,118 as compared to \$38,363,504 budgeted in 2014. The increase is primarily due to receiving a \$16.1 million bond for the voter-approved Community Recreation Center (CRC) Expansion and grants totaling \$5.3 million, one of which is the TIGER grant for 100% of the Railroad Quiet Zone project for \$3.2 million. Comparing the 2015 revenue to 2014, less bond proceeds and grants in 2015, is actually a 15.1% increase. \$7.9 million of the bond proceeds will be held for construction in 2016.

There is a 23.4% increase in taxes; mainly associated with sales and use taxes. The CRC Expansion reflects \$1.7 million for its first year of the new voter-approved 0.75% tax which begins January 1, 2015. The mill levy remains at 12.03 mills for 2015.

Removing the bond issue from the revenue nets a difference of \$2.5 million more in expenditures than revenue and will be filled by accumulated fund balances which grew from years of unanticipated revenue growth and less expenditures than expected. Many of the anticipated 2014 projects were also delayed until 2015.

2014 reminded us of the period prior to the recession as far as activity level on the development side. We also saw increased interest in our services from a growing population. The Town Board developed a blue print for the next two years through the Strategic Plan process. And finally, the booming economy has impacted positively on our sales tax revenues but also is dictating our expenses and personnel needs. The 2015 budget incorporates adjustments to meet the priorities of our growing community while maintaining excellent services.

The 2015 budget funds personnel, projects, and programs to help accomplish the goals. Each goal will now be addressed with specific recommendations.

BUILD COMMUNITY SPIRIT AND PRIDE

A. Promote Safety and Security

- In this budget are two additional Police Officers to assist in meeting increased calls of service.
- The railroad Quiet Zone grant was initiated in 2014 and will be completed in 2015.
- A better security system for Town facilities should help keep employees and the publically owned equipment safer.

B. Provide Opportunities for Residents to be Involved and Informed in Town Governance and in Community Service

- A Communications Coordinator position was created in the Town Manager’s Office from an existing position previously funded in the CRC budget. The position responsibilities will be readjusted to support and emphasize a consistent approach in Town communications.

C. Encourage Healthy, Family-Friendly Neighborhoods for all Ages

- Funding of a review and update of the Town’s Comprehensive Plan will emphasize this goal while establishing future growth policies for the community.
- Communications moved into Town Manager’s office and will begin emphasize growing connections with Windsor neighborhoods. Developing these connections will begin in 2015.

D. Promote a “One Windsor-One Community” Philosophy

- Funding for on-going trail improvements that will tie the entire community and trail system together is found in the 2015 budget.
- Funded also is the third bi-annual Citizen’s Survey to gauge citizen’s interest and support for Town services.

E. Lead Through Stewardship of our Natural Resources

- This goal has many elements that in 2015 will start to come to fruition. While not fully ready to be funded, there may be opportunities in 2015 to initiate some programs currently in the development stage. These include applying for a grant to update our water conservation plan; working with the State on developing a plan for the future use of the Frank State Wildlife area; and determining the best method of implementing LED lights in our residential areas through a partnership with our electrical providers.

F. Improve Appearance and Aesthetics of Main Corridors

- With an additional position in the Town Engineer’s Department, a public rights-of-way standard for main corridors can be developed.

G. Support Windsor’s Youth

- With increase in revenues, the budget allows the Board through outside agency funding to support youth and school programs that might be of interest to the Board.

H. Encourage Historic Preservation

- In the 2015 budget there is funding to initiate a residential property survey. This is a priority of the Historic Preservation Commission work program which will be part of two to three-year effort to complete a survey in the Town’s older residential neighborhoods.
- On-going implementation of the Lake View Cemetery master plan is funded for the next phase of improvements.

PROMOTE WINDSOR AS A DESTINATION

A. Provide Diverse and Healthy Choices in Leisure, Culture, and Recreation

- The 2015 budget has funding for developing, promoting, and conducting a year-long celebration of the Town's 125th anniversary.
- Implementation of a Community Recreation Center Expansion Fund is developed and incorporated into the 2015 Budget resulting from the November ballot decision.
- The next phase of the Museum landscaping plan is funded.
- The Parks budget includes funding of an update of the Parks, Recreation, and Culture Master Plan that will help establish the future of policies constructing new and maintaining existing parks and facilities.
- The construction of Coyote Gulch Park is fully funded.

B. Promote Creative and Artistic Outlets

- While a priority, this goal will be further developed during the course of 2015.

DIVERSIFY, GROW, AND STRENGTHEN THE LOCAL ECONOMY

A. Foster Business Attraction Tools and Promote the Business Retention and Expansion Program.

- The budget establishes a new fund called the Economic Development Incentive Fund to designate resources that can be used towards business development incentives.

B. Strengthen Retail Strategies for all Commercial Corridors

- The budget continues the efforts of the Economic Development program to build upon local efforts to emphasize supporting local businesses and connecting business-to-business within the community.

C. Advance Employment Opportunities

- The successful broker/site selector event is funded to increase from one to two depending upon interest.

D. Support the Downtown Development Authority

- The budget has the capacity to address DDA priorities based upon their work program.

DEVELOP AND MAINTAIN EFFECTIVE INFRASTRUCTURE

A. Identify and Address Barriers to Traffic Flow

- A structure will be constructed on the Eaton Ditch and Poudre River area that should help mitigate the closure of 7th Street during minor flooding events.
- A left hand turn lane on northbound Highway 257 onto Walnut Street is funded for 2015.
- There is increased funding in the Public Works budget to help address increased pothole patching and related costs. Also, there is an increase in the use and costs of street deicer budgeted to assist in our Snow Plan.
- Design of a roundabout for 7th and Eastman Park is in the budget.
- The budget funds three traffic studies on busy intersections.

B. Support Multiple Forms of Alternative Transportation

- This goal is not specifically addressed in the 2015 budget, but if opportunities come forth, the budget has the capacity to consider the opportunities

C. Make Street Maintenance a Priority

- Due to increase in revenue associated with the oil and gas revenue sources, Street maintenance is increased in the 2015 budget to help maintain a Pavement Condition Index of 70 pci.
- The addition of one Engineer in the Engineering Department will assist in accomplishing a more aggressive street maintenance program.

D. Pursue Water Independence

- Fully funding an increase in the Northern Integrated Supply Project should assist in making this project come online quicker. The project schedule will be reduced by a year or more by the increase in the work program.
- Bringing Kyger online with a funded pump station project will assist in the effort of developing an integrated non-potable system for the long-term benefit of Windsor. Also, continuing a program to purchase water rights for both the Kyger and our potable water needs are funded as available basis.
- Indirectly related to water, storm water issues are one of the top priorities of the 2015 budget. Included in the budget are the Law Basin Master Plan Channel and updating our Storm Water Master Plan. Finally, with the increase in staff, the Engineering Department will lead the effort of implementing a state mandated Storm Water maintenance program.

Also found in the budget are several items that support maintaining effective infrastructure for the Town. They include:

- Funding of the planning effort to design a 2016/17 Public Works Service facility.
- Grant funded improvements to meet the new mandated nutrient requirement at the wastewater treatment plant.
- Increased funding in the Sewer Fund for sludge removal due to increased sludge amounts and processing costs.

In addition to prioritizing the budget to meet Strategic Plan goals, there are additional **organizational support services** funded. Those items include:

- ✓ Adding supervisor level positions to Streets, Utilities, and Parks. With the increase of services, there is an increased need to make sure effective use of personnel is being addressed. The budget funds three new positions via internal promotions to assist in providing direction to personnel.
- ✓ Changing a part-time employee to a full-time employee in the Information Technology budget will help assist the maintenance and on-going updating of technology and computers throughout the organization.
- ✓ Adding one additional staff person to Customer Services is in the budget. The increase load due to increase in the number of utility bills, municipal court activity, and building permits is stressing the “one-stop” shop concept. To help assure customer service for those services and provide general Town information, an additional staff person will help keep our Windsor standard of providing personalized service in a timely fashion.
- ✓ Adding a three-quarter time Assistant Town Attorney position will allow the transition to an in-house Town Attorney office to transpire with no additional costs due to the elimination of Town Prosecutor and Town Attorney contractual services.

Revenues

Following this budget message is a complete overview of all anticipated grant revenues, approved or in application stage, found in the budget. We continue to be aggressive in seeking outside resources such as grants to accomplish projects.

General Fund Revenues such as sales tax, licenses, building permits, and most charges for services are based upon a three-year average. The three-year time period captures 2012 through projected 2014. We believe that this blending gives us a good conservative balanced approach to revenue estimates.

Property tax revenue was impacted by a recent Weld County decision to approve a \$10 Million appeal from a large industrial property. In addition, exempt property valuations increased in Weld County, so growth in property tax was negated in Weld County side of Windsor by a significant decrease in commercial valuation and increase in exempt valuations. Larimer County showed growth, but overall property tax revenues for 2015 are only rising by \$54,000 compared to 2014. The 2016 budget will be the next fiscal year to reflect growth in our property revenues due to the recent surge of housing and possibly oil and gas production.

Auto taxes and franchise taxes continue to grow in 2015 based upon the number of households in Windsor.

Capital Fund

Sales and Construction Use Tax are estimated based upon a rolling three-year average.

Due to the decrease in 2014 in housing permits, the rolling three-year average reflects a smaller increase in construction use tax.

Severance tax is a three-year average and 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.

Water Fund

Most of the revenues are based upon a three-year average. Water Sales revenues trend reflect a slower than normal increase which results in less revenues anticipated the 2015 budget. For 2014, this can be attributed to lower water sales due to a wetter than normal summer.

We anticipate a water rate increase of 1.33% to be effective in January 2015. The water rate increase is the result of a rate increase by Greeley water utility, one of our water suppliers.

The Water Capital Revenues are the Plant Investment Fees. The increase in revenue reflects a fee increase at the beginning of 2015.

Sewer Fund

No rate increases for the sewer service operating fund so the rate estimates are based upon three-year average and some new users (residential homes) from 2014.

Sewer Plant Investment Fees revenue reflect an increase due to a fee increase at the beginning of 2015.

Storm Drainage Fund

No rate increases for this fund so the rate estimates are based upon three-year average and some new users from 2014.

It is the investment fees expenditures that will be using the reserve balance to pay cash for some large capital items. There is a loan transfer from the Capital Improvement Fund entered in the 2015 budget to offset these expenditures.

The Storm Drainage Fund will be a focus in 2015 as the master plan is reviewed along with the fee structure.

Overall, having consistently more revenue than expenditures has left the Town's ending fund balance better off than anticipated. This, along with increases in anticipated revenues allowed for some larger expenditure in 2015, ending with yet again a higher ending fund balance in 2015. All funds have healthy reserves. Therefore, the Town is able to maintain the same level of service as previously provided.

Personnel

The 2015 budget includes:

- ❖ A projected rate increase in health insurance premiums of 6% effective January 1, 2015 at a total cost of \$73,000. The budget shares the 6% increase between the Town budget and Town employees. Under the current insurance cost ratio, the 2015 budget is funding 88.85% of the insurance cost. This increase of \$65,000 is in the budget. Town employee insurance rates will be increased to fund the additional \$8,000. This means that an employee having family insurance will experience an increase of about \$8/month.
- ❖ Earlier this year, Town Board reviewed an updated pay plan. After analysis, this budget incorporates an increase of just over \$16,000 to implement the "hybrid" pay plan. The "hybrid" uses the results of a broader based survey for professional employees, while labor-oriented employees use the results of the Northern Colorado survey. The key to this survey is it addresses the more significant position of a police officer to a more appropriate range. The \$16,000 in the budget addresses a handful of employees that will now be at the bottom end of the new pay plan salary range.
- ❖ For the 2015 budget, the merit pool is budgeted for 3.0%. The evaluation process is conducted at year end and based upon the performance of each employee and recognizes them for their service with a proportionate wage increase. This cost will be just over \$198,000 including payroll taxes for all funds in the 2015 budget. This means that the average merit increase for employees will be 3.0%. Based upon our research of Colorado municipalities, most are providing a wage increase of 2 to 4% for 2015.
- ❖ Full funding for just over an additional five and one quarter (5.275 FTE) full-time positions is in the recommended budget. Also, personnel adjustments in various departments are in the budget.

The new positions are:

- ✓ A three-quarter (0.75 FTE) Assistant Town Attorney position; also in the budget is the elimination of contractual Town Prosecutor and contractual Assistant Town Attorney.
- ✓ Two (2 FTE) additional Police Officers to help create needed supervisor level personnel.
- ✓ Making the part-time Information Technology position full-time (net 0.525 FTE); also in the budget is the elimination of the part-time position and a reduction in services from an Information Technology contractor.
- ✓ One (1 FTE) additional Engineer to the Town Engineers budget.
- ✓ One (1 FTE) additional Customer Service employee in the Customer Service-Town Clerk budget.

Personnel adjustments that have additional cost to the 2015 budget are:

- Creating three new supervisor positions in Streets, Utilities, and Parks. These are intended to be internal promotions.

- Adding two additional Police Sergeants which will be based upon internal promotions.
- Eliminate the Marketing position from the Community Recreation Center Fund and replace it with a Communications Coordinator in the Town Manager's Office. The Communications Coordinator position will have a different job description than the Marketing position.
- The current Management Assistant position will change to Communications/Assistant to Town Manager and will be responsible for supervising the program so there will be title change and an increase in salary based upon increased duties.

Most of the changes occur in the General Fund. The net cost to the General Fund for all new personnel and changes is budgeted at an increase of just under \$439,000. There is a net increase of \$51,000 in the IT budget and an increase in the Water and Sewer Funds of \$7,000 split between funds.

Capital Improvement Plan and Initiatives

First we need to review the 2014 initiatives and see what was accomplished. Then we will list the 2015 initiatives.

2014 Initiatives Accomplished

Many of the initiatives from 2014 were completed successfully, with some laying the groundwork for 2015 project completion. They include:

Three-Million Gallon Water Tank

The long-awaited construction of a three-million gallon water tank was delayed again. This project started in 2012 with the design. Funding of a \$450,000 Energy Impact grant was awarded in 2013 with another \$200,000 awarded in 2014. This project is nearing completion and is expected to be ready in March of 2015. The project totals \$3.3 million with the balance of the \$2,650,000 coming from the water impact fees.

Eastman Park Drive / Cornerstone Roundabout

The Eastman Park Drive / Cornerstone Roundabout was designed in 2013 with construction in 2014. Total construction cost in 2014 was \$811,500.

Law Basin Master Drainage Channel

Another large project postponed, was the construction of the Law Basin Master Drainage Channel. This \$2.2 million project will be funded by a FEMA Pre-Disaster Mitigation (PDM) grant up to 75% or \$1.5 million. It is budgeted to be finished in 2015.

Kyger Non-Potable Water Storage Reservoir

The largest project in 2014 was the construction of a non-potable water storage reservoir located on the northwest corner of SH392 and LCR13. Storage at completion equals 172 acre feet. Total project cost is \$6.7 million. \$4.5 million is from a Colorado Water Conservation Board (CWCB) loan. Additional Town funds are budgeted through 2015 to include a pump station.

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, when complete in 2015, will provide a dedicated storm water outfall for approximately one square mile drainage area which is experiencing development. Stormwater is now conveyed by the Davis Seepage Pipe

that is almost 100 years old and originally intended for groundwater only. This is a 2013-2015 project with a total cost of \$2.3 million; \$1.7 million is budgeted for 2015.

Street Maintenance Program

An aggressive street maintenance program was completed in 2014 amounting to \$1.5 million. This program was accelerated with the additional severance tax and mineral lease revenue, trying to improve the overall declining condition of Windsor's streets.

Capital Plan 2015 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 \$26,234,057 are funded in this 2015 budget, which is 71.6% more than budgeted in 2014. Some projects were postponed or completion delayed, and there is the addition of larger infrastructure projects such as the start of the Community Recreation Center Expansion, Railroad Quiet Zone Project, Coyote Gulch Park development, among other smaller capital projects. The capital plan benefits 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 2014, the projected revenue for 2014 came in 11% higher than budgeted.

New or continuing initiatives for 2015 Capital Program include these:

Community Recreation Center Expansion

The November 2015 ballot issue passed to fund the expansion of the Community Recreation Center. This authorized a 0.75% increase in sales and use tax above and beyond the current 3.2% for a total of 3.95%. Revenue from the 0.75% tax is to be used solely for the construction and equipping the Windsor Community Recreation Center with a leisure pool, a walk/jog dog track, lap lanes, a fitness/wellness studio, an aerobics/dance/yoga studio, and an auxiliary gym among other things. Revenue bond proceeds for the total project is \$16.1 million.

Railroad Quiet Zone Project

Engineering for the Railroad Quiet Zone Project began in 2014 with construction in 2015. Total project cost is \$3,335,185 and will be funded 100% with a TIGER V grant.

Kyger Reservoir Pump Station and water supply

The Kyger Reservoir was purchased in 2014. Engineering for the pump station was completed in 2014 as well. A total of \$4.5 million will come from a Colorado Water Conservation Board (CWCB) loan. The pump station will be constructed in 2015 for \$2,514,325 and water rights are budgeted at \$298,000 for 2015 and the following two years.

Law Basin Master Drainage Channel

As mentioned before, this \$2.2 million project will be funded in part by a FEMA Pre-Disaster Mitigation (PDM) grant up to 75%. \$2,128,069 is budgeted in 2015.

Street Maintenance Program

The Town Board decided to make street maintenance a priority and due to an increase in revenue associated with the oil and gas revenue sources, the street maintenance program is accelerated in the 2015 budget. \$2.1 million is dedicated to asphalt overlays, sealcoating, crack seal and concrete replacement, trying to improve the overall declining condition of Windsor's streets.

Law Basin West Tributary Channel

This is the second of two projects to protect lower portions of west tributary and Law Basins from a 100-year storm runoff. This is a continuation of a 2013-2015 project with a total cost of \$2.3 million; \$1.7 million is budgeted for 2015.

Coyote Gulch Park Development

This is the last of the million dollar projects scheduled for the 2015 budget. The design was complete in 2014 with construction in 2015 for a total project cost of \$1,262,000 with \$1,222,000 in the 2015 budget.

Additional capital projects are detailed in the five-year capital plan (2015-2019) beginning on page 163.

Strategies and Issues for the Future

As indicated during our Capital Improvement 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 2015 projects start to come to fruition:

- Expansion of the Community Recreation Center;
- Future of a Public Works and Parks Service Center that will primarily be funded by cash in 2017. In the meantime planning and designing will take place over the next 18 months;
- 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 with a 2021 date on the horizon of a useable product.

The strategy for developing these projects began in earnest in 2014. As a result, it continues to be important to maintain and build savings in the capital funds so when a project starts, reserves (cash) can be used to its fullest extent to fund the project. This will minimize debt.

The 2015 budget continues the 2014 recommendation to 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, this is the recommendation:

- Maintain flexibility and continue to save for big projects;
- Treat oil/gas revenues as one-time resources and put them into one-time projects. Street improvements continue to be the emphasis, but there is flexibility for the Town Board to engage in other community projects if warranted.
- 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 become a higher priority.

Four significant items could have an unanticipated impact to the 2015 budget. The first one is the cost of construction, materials, and labor in the Northern Colorado market. Current conditions exist that are making the market vulnerable to cost increases and fluctuations. While the Capital Improvement Program has been reviewed several times, it is uncertain if the estimates will meet the final cost.

Windsor housing development in 2015 will continue to be important to monitor. We can expect building permits to be difficult to predict as new housing subdivisions go online. But there are more new home subdivisions around Windsor in other communities that may have an impact to Windsor home sales. The review and rewrite of the Comprehensive Plan will be a major work project for 2015 to help determine the timing of future development.

Commercial, retail, and industrial development will be a final item that could impact Windsor. With the oil/gas boom we can expect industrial development to continue strongly, yet we need to continually strive towards diversity. Costco in Timnath and other retail openings in surrounding communities could have a negative impact on sales tax revenue. And the Regional Tourism Act application process will take significant time of Windsor’s economic development resources and commitments from the Town Board if Windsor projects are submitted.

Finally, this budget uses some General Fund reserves to help fund operational improvements. This needs to be considered a one-time need to fit the current growth needs. Our conservative method of estimating revenue should negate the need to use the reserve balance, but the General Fund cannot continue this trend unless it is planned for in the future.

Conclusion

Windsor and other Colorado communities face on-going challenges in budgeting and governance. As a result, it is more important than ever to be able to stay on course with a Strategic Plan with the flexibility to adjust when needed.

The Town of Windsor is committed to maintaining the outstanding quality of life the citizens have enjoyed and appreciated over the years. The 2015 budget enables the Town to meet the basic needs of the citizens and provide services which enhance the livability of the community.

I would like to acknowledge all the Staff for their time and valuable input, especially the Finance Department who is responsible for the production and accuracy of the budget, and the Town Board for their long hours in review and adoption of the 2015 budget.

Sincerely,

/s/ Kelly Arnold

Kelly Arnold, Town Manager

2015 GRANTS

Residential Property Survey Grant	General Fund	\$ 24,000
TIGER V Great Western Railroad Quiet Zones	Capital Improvement Fund	3,158,305
State Historical Fund	Capital Improvement Fund	10,000
Police Grant for thermo-vision devices	Capital Improvement Fund	6,000
FEMA PDM Grant-Law Basin Channel	Storm Drainage Fund	1,031,172
DOLA Energy Grant-Water Tank	Water Fund	90,000
Water Conservation Program Grant	Water Fund	5,000
CDPHE Grant-Sewer Nutrient Study	Sewer Fund	837,000
DOLA Sewer Force Main	Sewer Fund	190,000
TOTAL		\$5,351,477

COMMUNICATIONS
BUDGET TRANSMITTAL MESSAGE

The 201 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 2015.

Revenue Resources	
General Fund	\$ 21,592,822
Park Improvement Fund	4,378,734
Conservation Trust Fund	761,312
Capital Improvement Fund	17,363,785
Community / Recreation Center Fund	1,186,246
Community / Recreation Center Expansion Fund	17,923,815
Water Fund	19,885,438
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
Economic Development Incentive Fund	200,000
TOTAL ALL FUNDS	\$ 102,927,076

Estimated Expenditures	
General Fund	\$ 14,023,349
Park Improvement Fund	1,510,475
Conservation Trust Fund	423,392
Capital Improvement Fund	8,250,711
Community / Recreation Center Fund	1,125,576
Community / Recreation Center Expansion Fund	9,485,594
Water Fund	8,050,010
Sewer Fund	2,755,622
Storm Drainage Fund	4,304,695
Fleet Management Fund	1,382,854
Information Technology Fund	881,379
Facility Services Fund	600,340
Windsor Building Authority Fund	145,080
Economic Development Incentive Fund	0
TOTAL ALL FUNDS	\$ 52,939,075

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

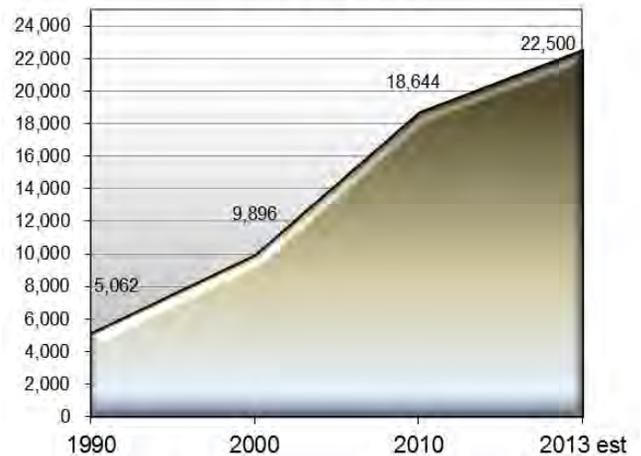
Kodak processing plant, continued to employ generations of Windsor residents. Today, Windsor leads the way for northern Colorado in attracting green industry. In addition to wind mill blade production, the area supports ethanol production, a recycling facility, and other green industries.

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.

Between 1990 and 2012, the population of Windsor increased by nearly 300 percent, which is approximately twice the growth rate of surrounding communities. Currently, Windsor's population is estimated at 22,500 residents for the end of 2013 according to the Planning Department estimates. Although growing, Windsor is committed to maintaining a balance between the small town atmosphere that it covets, while incorporating a perpetually developing economy.

Windsor Population Growth
based on census



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, a new police facility on the Town Services Complex opened in November of 2010.

Windsor, Colorado in the year 2015 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 2007-2013

	2007		2008		2009		2010		2011		2012		2013		% of Top 10 Total
	Employees ⁽¹⁾	Rank	Employees ⁽²⁾	Rank	Employees ⁽²⁾	Rank	Employees ⁽²⁾	Rank	Employees ⁽³⁾	Rank	Employees ⁽³⁾	Rank	Employees ⁽³⁾	Rank	
Windsor RE-4 School District	339	2	615	4	640	2	618	2	638	2	600	1	600	1	22.90%
Vestas Blades America			650	3	650	1	650	1	716	1	475	2	558	2	21.30%
Carestream Health, Inc.			650	2	600	3	600	3	588	3	430	3	457	3	17.44%
Kodak Colorado Division	1,800	1	720	1	390	4	390	4	200	5	225	4	227	4	8.66%
O-I Glass Container	175	3	200	6	206	5	206	5	205	4	182	5	211	5	8.05%
King Soopers									128	7	132	6	142	6	5.42%
SSC Windsor Operating Company LLC									131	6	131	7	127	7	4.85%
Metal Container Corporation	85	6	112	8	117	6	117	6	108	8	107	8	104	8	3.97%
Accentcare Home Healthcare													100	9	3.82%
Universal Forest Products, Inc.	135	4	160	7	85	7	80	8	93	10	95	9	94	10	3.59%
Town of Windsor	85	6	86	10	85	9	89	7	95	9	95	10			0.00%
Ice Energy, LLC					55	10	55	9							0.00%
Front Range Energy							35	10							0.00%
TOTAL Principal Employers	2,619		3,193		2,828		2,840		2,902		2,472		2,620		100.00%

Sources: ⁽¹⁾ Windsor Chamber of Commerce and company information
⁽²⁾ Northern Colorado / Upstate Colorado
⁽³⁾ Colorado Department of Labor QCEW (data as of 3Q2013)

Major Sales Taxpayers Trends

- Grocery Stores – 34% of Sales Tax 2013
- Utilities – 23% of Sales Tax 2013
- Restaurants – 14% of Sales Tax 2013
- Auto Sales & Service – 10% of Sales Tax 2013
- Total Sales Tax for 2013 - \$7,033,014

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 and Convenience, and Utilities sectors.

Sales Tax by Major Category of sample accounts



Top 10 Property Taxpayers

Taxpayer	Current Year and Six Years Prior (Unaudited)																				
	2007			2008			2009			2010			2011			2012			2013		
	Assessed Value (in millions)	Rank	% of Total Town Assessed Value	Assessed Value (in millions)	Rank	% of Total Town Assessed Value	Assessed Value (in millions)	Rank	% of Total Town Assessed Value	Assessed Value (in millions)	Rank	% of Total Town Assessed Value	Assessed Value (in millions)	Rank	% of Total Town Assessed Value	Assessed Value (in millions)	Rank	% of Total Town Assessed Value	Assessed Value (in millions)	Rank	% of Total Town Assessed Value
Vestas Blades America Inc.				\$4.2	1	1.60%	\$20.3	2	7.07%	\$25.9	1	7.27%	\$30.0	1	8.14%	\$31.0	1	9.00%	\$28.1	1	8.26%
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%	12.4	2	3.64%
Brockway Glass Container Inc.							11.2	3	3.91%	12.2	3	3.43%	11.3	3	3.07%	11.3	3	3.33%	11.0	3	3.24%
Front Range Energy LLC	\$2.3	2	1.07%	2.3	2	0.86%	3.1	4	1.07%	10.1	4	2.84%	9.6	4	2.61%	9.1	4	2.67%	8.8	4	2.57%
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	2.21%	7.4	5	2.17%
Hexcel Corp.										7.3	6	2.04%	8.4	5	2.28%	5.7	6	1.69%	4.8	6	1.41%
Poudre Valley Health Care, Inc.													2.0	8	0.55%	1.9	9	0.56%	2.8	7	0.83%
New Windsor Station LLC																2.8	7	0.83%	2.1	8	0.61%
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	0.58%	1.9	9	0.57%
201Cornerstone, LLC																			1.7	10	0.49%
S&E Investments LLC													1.5	10	0.41%	1.5	10	0.45%			
Quest Corporation																					
Safeway Stores 46 INC	1.6	6	0.74%	1.4	6	0.53%	1.6	8	0.55%	1.6	9	0.44%									
9351 Eastman Park Drive LLC				1.1	9	0.42%															
Praxair Inc / O-I Oxygen Plant									1.5	10	0.43%										
Pelican Lakes LLC																					
Pelican Point Business Park LLC	1.3	10	0.60%																		
Wells Fargo Bank NA													2.8	7	0.76%						
Windsor Shops LLC	2.8	1	1.35%	1.7	5	0.67%	2.9	6	1.00%	2.9	7	0.80%									
Deline-Cornerstone LLC	1.5	7	0.70%	1.1	10	0.42%	1.5	9	0.51%												
Champion Investments 2 LLC	1.4	8	0.65%	1.4	7	0.53%	1.4	10	0.47%												
Champion Investments 1 LLC	1.4	9	0.65%	1.4	8	0.53%															
Meyers 4701 LLC - Larimer Co	2.0	4	0.95%																		
Total Town Assessed Valuation (in millions)	18.1	8.61%	\$210.6	18.5	7.10%	\$260.6	70.4	24.57%	\$286.4	87.6	24.59%	\$356.4	90.3	24.48%	\$368.7	86.2	25.16%	\$344.4	81.0	23.80%	\$340.3

Total 2013 Assessed Valuation Weld and Larimer Counties was \$340,300,350. Assessed Valuation for 2014 combined increased to \$345,596,081.

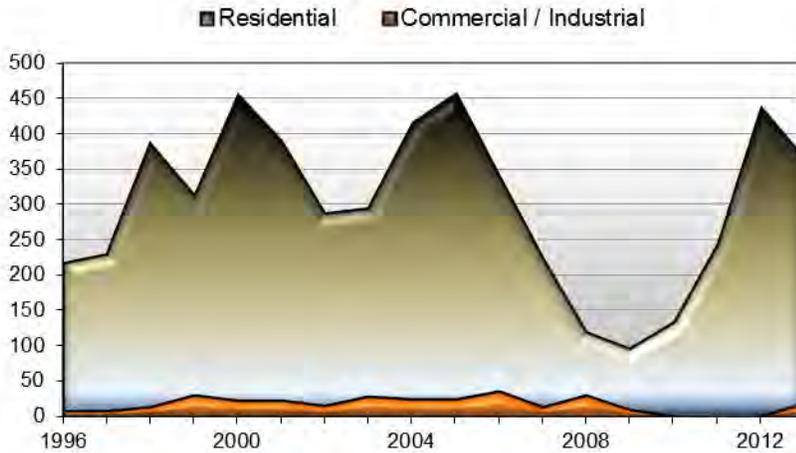
This chart shows the assessed valuation trend to be growing with the setback in the 2012 and 2013 valuations and recovering some in 2014. The total valuation for 2015 is up slightly at \$349,163,780.

The chart also shows the top ten property tax payers are becoming fairly 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
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	37,643,338	3	7,680,533
2011	244	66,235,532	2	1,511,034
2012	437	117,686,539	4	13,816,992
2013	365	115,383,579	18	9,160,783

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 recovery and growth.

Although behind September 2013, at the end of September 2014, there have been 198 building permits issued. 2012 showed the catchup from a few years of slowing construction. So for 2013 and 2014 there is a more conservative trend or leveling. The trend for the commercial and industrial permits shows a similar trend.

Miscellaneous Statistical Data

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>):	\$79,948
Acres of Parks and Open Space:	400 acres
2015 Budget FTE Employees:	109.75
2015 Operating Budget:	\$20,580,605
Average Household Size:	2.76
Sales Tax Rate for 2015:	3.95%
Current Mill Levy:	12.03

Scope of Services:

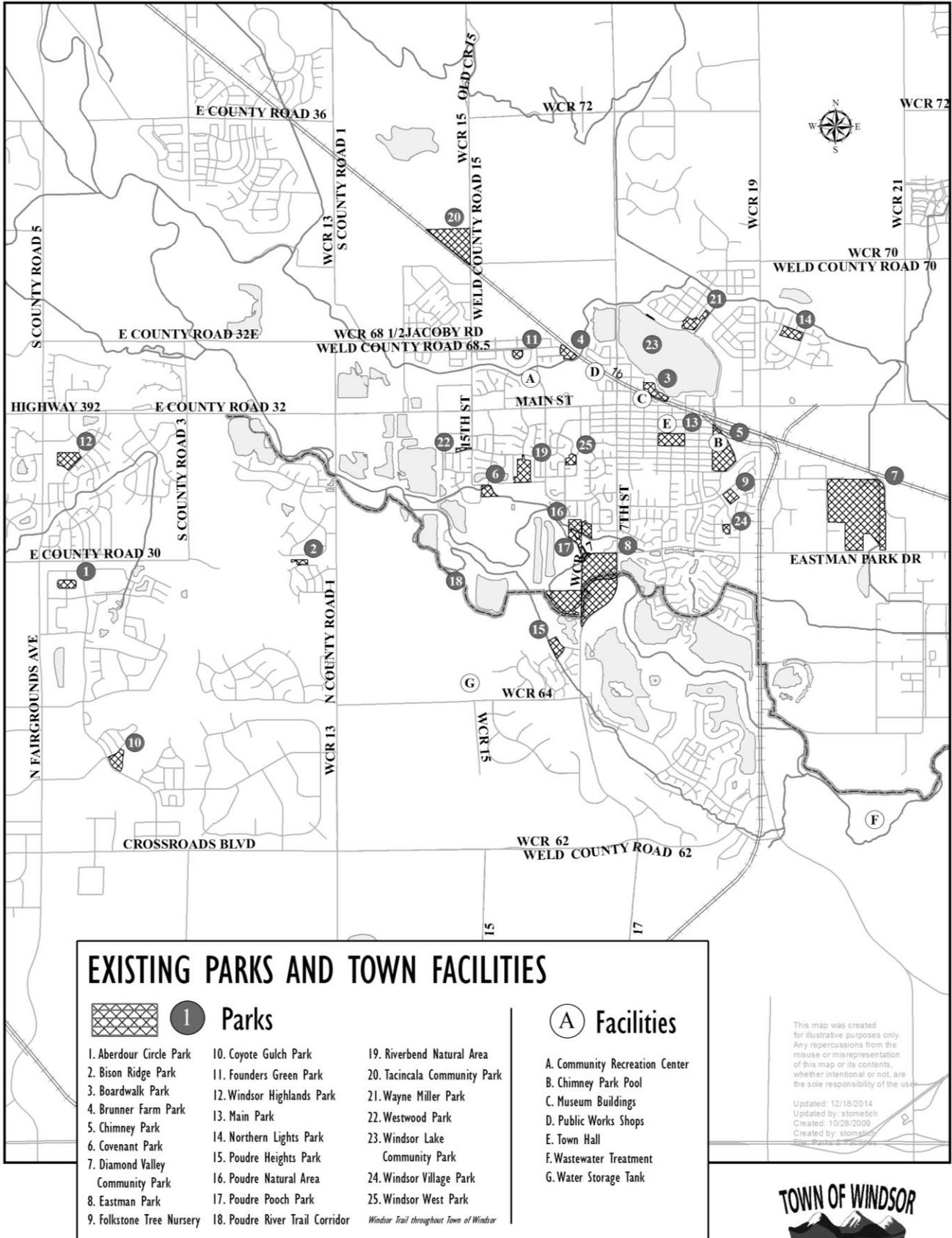
Art and Heritage Center and Museum Building	Parks, Recreation, Trails
Cemetery	Police
Community Planning	Solid Waste Collection
Community Recreation Center	Storm Water Utility
Engineering	Streets Maintenance
Municipal Court	Wastewater Utility
	Water & Non-Potable Water Utility

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
No. of registered voters	8,339	9,215	9,938	9,935	11,879	12,310	12,457	12,978	12,482	12,695
Area in square miles	17.80	18.72	22.59	22.98	23.25	24.61	24.61	24.63	24.67	24.75
Miles of paved roads	88.7	105.5	108.5	113.0	131.1	133.2	140.0	143.2	145.0	144.3
Total utility accounts	4,958	5,372	5,697	6,151	6,368	6,544	6,856	7,603	7,634	8,433
Water mains (<i>miles</i>)	N/A	95.6	97	N/A	116	117	117	117	117	118.1
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	1.73
Sanitary sewer (<i>miles</i>)	64.9	N/A	82	N/A	82	86	94	94	95	95
Building Permits Issued	440	480	374	233	147	104	137	249	441	383
Employees (FTE)	72	76	82	82	85	89	89	94	96	99

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	Aberdour Circle Park 6600 Aberdour Circle -- 4 acres –playground, 2 shelters, basketball court, concrete trail, tetherball, and open play area.	14	Northern Lights Park 550 Sundance Drive – 5.6 acres – Skate feature, playground, and basketball court.
2	Bison Ridge Park 1990 Yonkee Drive -- 2 acres – playground, shelter and trail.	15	Poudre Heights Park 1670 Green River Drive -- 5.2 acres – playground, shelter, open play area, backstop, horseshoe pits, trail, basketball court.
3	Boardwalk Park 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	Poudre Natural Area (includes Poudre Pooch Park) 1050 Larch Drive --14-acre open lands park includes soft surface trail which connects to Eastman Park.
4	Brunner Farm Park 305 Prospector Street -- 4.5 acres – playground, shelters, trail, open play area, and fitness stations.	17	Poudre Pooch Park (included in Poudre Natural Area) 1050 Larch Drive –1-acre fenced - off leash dog park. Large and small dog areas.
5	Chimney Park 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	Poudre River Trail Corridor 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	Covenant Park 1401 Fernwood Drive --3.5 acres - playground, tot lot, shelters, horseshoe pit, sand volley ball court, basketball court.	19	Riverbend Natural Area 525 Parkwood Drive --10 acres – natural area.
7	Diamond Valley Community Park 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	Tacincala Community Park 34225 WCR15--25 acres undeveloped community park.
8	Eastman Park 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	Wayne Miller Park 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
9	Folkstone Tree Nursery 101 E. Garden Drive -- 3.6 acres. Contains trees grown for town parks and public areas.	22	Westwood Park 1500 Walnut Street -- 1 acre – undeveloped neighborhood park.
10	Coyote Gulch Park 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, budgeted for 2015 construction, will include shelters, playground, open field and paths.	23	Windsor Lake Community Park 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.
11	Founders Green Park 1201 Grand Avenue -- 2-acre neighborhood park contains: shelters, playground, basketball court, & drinking fountain.	24	Windsor Village Park 55 Rochester Drive -- 2-acre park contains: basketball court, playground, shelter, and sand volley ball court.
12	Windsor Highlands Park 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.	25	Windsor West Park 500 10th Street -- 2.7-acre park contains: 2 shelters, playground, backstop, basketball court, & multi-purpose field.
13	Main Park 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.		Windsor Trail 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 → 2016

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 2012 and now again in 2014. The Board began working on the update in May 2014 and met several times with staff to develop draft goals and priorities that would benefit the community.

During the months of July and August the Town Board shared the Strategic Plan Goals and Priorities through a variety of venues such as Advisory Board/Commission meetings, Coffee with the Mayor, National Night Out, meetings with other taxing districts and a Town Hall meeting. Opportunities for citizens to comment on the vision, mission and goals were also provided through social media including the Town's website and Facebook page. On September 22, 2014 the 2014-2016 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 STRONG LOCAL ECONOMY with diverse business sectors that provide jobs and services for residents.

WINDSOR promotes QUALITY DEVELOPMENT.

WINDSOR enjoys a friendly community with a VIBRANT DOWNTOWN, 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 – 2014 Update

These Plan of Action items have staff and timelines associated with them. The estimated completion dates are from the fourth quarter of 2014 through mid-2016 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. PROMOTE SAFETY AND SECURITY

PLAN OF ACTION:

1. Update and train all personnel on the Emergency Operations Plan – *Public Works/Police*
2. Support rail safety efforts – *Town Manager/Assistant*
3. Establish best practices and efficiencies for police services – *Police*
4. Establish crosswalk safety standards – *Engineering*



B. PROVIDE OPPORTUNITIES FOR RESIDENTS TO BE INVOLVED AND INFORMED IN TOWN GOVERNANCE AND IN COMMUNITY SERVICE

PLAN OF ACTION:

1. Strengthen communications efforts – *Asst. to Town Manger*

C. ENCOURAGE HEALTHY, FAMILY-FRIENDLY NEIGHBORHOODS FOR ALL AGES

PLAN OF ACTION:

1. Update Comprehensive Plan - *Planning*
2. Engage neighborhood participation through Town supported activities – *Asst. to Town Manager*



D. PROMOTE A "ONE WINDSOR - ONE COMMUNITY" PHILOSOPHY

PLAN OF ACTION:

1. Develop a new resident orientation program - *Assistant to Town Manager*
2. Promote Windsor's unique attributes – *PR&C/Economic Dev./Asst. to Town Mngr.*

E. LEAD THROUGH STEWARDSHIP OF NATURAL RESOURCES

PLAN OF ACTION:

1. Establish 2016 Water Conservation Plan – *Town Clerk/Pub. Works/Engineering*
2. Identify opportunities for disposal of household items – *Public Works*

- 3. Explore natural area preservation opportunities – *Parks*
- 4. Implement LED street light conversion – *Town Manager/Assistant*

F. IMPROVE APPEARANCE AND AESTHETICS OF MAIN CORRIDORS

PLAN OF ACTION:

- 1. Develop public right-of-way standards for main corridors – *Planning*

G. SUPPORT WINDSOR'S YOUTH

PLAN OF ACTION:

- 1. Develop Windsor's business and school partnerships – *Town Manager/Assistant*

H. ENCOURAGE HISTORIC PRESERVATION

PLAN OF ACTION:

- 1. Implement Historic Preservation Commission Work Plan – *Planning*
- 2. Promote Lake View Cemetery – *PR&C*

GOAL 2: PROMOTE WINDSOR AS A DESTINATION

A. PROVIDE DIVERSE AND HEALTHY CHOICES IN LEISURE, CULTURE, AND RECREATION

PLAN OF ACTION:

- 1. Encourage community supported events – *PR&C*
- 2. Celebrate Windsor's 125 Year Anniversary – *PR&C/Asst. to Town Mngr.*
- 3. Support CRC Expansion – *PR&C*
- 4. Implement Museum Landscape Plan – *PR&C*
- 5. Update Parks, Recreation & Culture Master Plan – *PR&C*



B. PROMOTE CREATIVE AND ARTISTIC OUTLETS

PLAN OF ACTION:

- 1. Promote Art in Public Places Plan – *PR&C*
- 2. Seek cultural district designation – *PR&C*

GOAL 3: DIVERSIFY, GROW, AND STRENGTHEN THE LOCAL ECONOMY

A. FOSTER BUSINESS ATTRACTION TOOLS AND PROMOTE THE BUSINESS RETENTION AND EXPANSION PROGRAM

PLAN OF ACTION:

- 1. Utilize incentives guideline program – *Economic Development*
- 2. Research and identify new financial assistance programs – *Economic Development*

B. STRENGTHEN RETAIL STRATEGIES FOR ALL COMMERCIAL CORRIDORS

PLAN OF ACTION:

- 1. Create a shop local program – *Economic Development*
- 2. Support new businesses – *Economic Development*
- 3. Develop a business-to-business program – *Economic Development*

C. ADVANCE EMPLOYMENT OPPORTUNITIES

PLAN OF ACTION:

- 1. Promote primary employment opportunities – *Economic Development*
- 2. Network/connect with brokers and site selectors – *Economic Development*

D. SUPPORT THE DOWNTOWN DEVELOPMENT AUTHORITY

PLAN OF ACTION:

- 1. Support implementation of DDA Work Plan – *Town Clerk/Asst. to Town Mngr.*

GOAL 4: DEVELOP AND MAINTAIN EFFECTIVE INFRASTRUCTURE

A. IDENTIFY AND ADDRESS BARRIERS TO TRAFFIC FLOW

PLAN OF ACTION:

- 1. Actively engage with North Front Range Metropolitan Planning – *Engineering*
- 2. Prioritize projects in 5-year Capital Improvement Plan – *Engineering*
- 3. Determine feasibility to reduce river flooding impacts on arterial roads – *Engineering*

B. SUPPORT MULTIPLE FORMS OF ALTERNATIVE TRANSPORTATION

PLAN OF ACTION:

- 1. Develop Transportation Plan to include Trails Master Plan – *Engineering/PR&C*

C. MAKE STREET MAINTENANCE A PRIORITY

PLAN OF ACTION:

- 1. Establish methods to fund a target Pavement Condition Index standard – *Engineering*



D. PURSUE WATER INDEPENDENCE

PLAN OF ACTION:

- 1. Participate in Northern Integrated Supply Project (NISP) – *Engineering*
- 2. Finalize direction for the Regional Water Transmission & Treatment effort – *Engineering*
- 3. Support operational systems – *Engineering*

OUR VALUES

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
2015 BUDGET**

SOME HIGHLIGHTED PROJECTS ARE AS FOLLOWS:

GOAL 1: BUILD COMMUNITY SPIRIT AND PRIDE

A. Promote safety and security

Plan of Action: The Police Department increased the number of officers by two which provides a sergeant on night duty to have seniority on every shift 24/7 and provide better response time. (01-421-5111, \$134,228).

Plan of Action: Better wages to keep crossing guards (01-421-5112, \$32,300).

Plan of Action: 2 thermo vision devices (04-421-6218, \$6,000).

Plan of Action: 5 in car cameras (04-421-6218, \$24,000).

Plan of Action: Crime scene light (04-421-6218, \$700).

B. Provide opportunities for residents to be involved and informed in Town governance and in community service.

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, \$63,007).

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

Plan of Action: Carry out the National Citizen Survey to measure community opinion about services provided by the Town, identify cultural programming priorities and establish direction for future programs and events (01-411-6267, \$11,300).

Plan of Action: Town Managers office will dedicate staff to strengthen communications efforts with a communications coordinator (01-410-5111, \$68,388).

C. Encourage healthy, family-friendly neighborhoods

Plan of Action: Update Comprehensive Plan with incorporation of form-based codes (01-419-6253, \$125,000).

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

D. Promote a "one Windsor – one community" philosophy

Plan of Action: Celebrate our 125th Anniversary as a community (01-433-6213 & 6253, \$64,000).

E. Lead through stewardship of natural resources

Plan of Action: Implement an LED street light pilot program.

Plan of Action: Water Fund will continue to support and monitor the success of the Water Conservation Program which pays for water audit kits for residents and leak detection of Town water mains.

Plan of Action: Public Works will continue to explore the feasibility of phasing in alternate fuel vehicles.

Plan of Action: Parks, Recreation and Culture will continue to implement components of the Poudre River Initiative GOCO Grant.

Plan of Action: An IGA with Colorado Parks and Wildlife is being forged in reference to conservation easements comprising the Frank State Wildlife Area.

Plan of Action: Provide maintenance for the Poudre River (04-429-6241, \$50,000).

Plan of Action: Windsor shoreline rip rap stabilization (03-454-8412-441, \$250,000)

F. Improve appearance and aesthetics of main corridors

Plan of Action: Develop public right-of-way standards for main corridors.

G. Support Windsor's youth

Plan of Action: Develop Windsor's business and school partnerships.

H. Encourage historic preservation

Plan of Action: Local landmark designation may be pursued for Lakeview Cemetery and opportunities will be explored for promoting its historic information.

Plan of Action: Eaton house master plan (04-456-6267, \$25,000).

Plan of Action: Eaton house structural assessment (04-456-6267, \$15,000).

Plan of Action: Residential property survey (01419-6253, \$32,000).

GOAL 2: PROMOTE WINDSOR AS A DESTINATION

A. Provide diverse and healthy choices in leisure, culture, and recreation

Plan of Action: Interpretive landscape Ph 2 construction design/build depot deck, railings, ramp (04-456-8412, \$45,000).

Plan of Action: Update Parks, Recreation & Culture master plan (04-454-6267, \$50,000).

Plan of Action: Support public policy efforts for CRC expansion project implementation (21-493-8420, \$9,485,594).

Plan of Action: Community supported events including 125th Town Anniversary celebration (01-433-6213, \$76,600).

B. Promote creative and artistic outlets

Plan of Action: Staff will seek opportunities for public art components in our community through events at the Art & Heritage Center and the Public Art Plan.

GOAL 3: DIVERSIFY, GROW, AND STRENGTHEN THE LOCAL ECONOMY

A. Foster business attraction tools and promote the business retention and expansion program

Plan of Action: Utilize incentives guideline program with establishing the Economic Development Incentive Fund (20-435, \$200,000).

Plan of Action: Maintaining 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, \$208,075).

B. Strengthen retail strategies for all commercial corridors

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).

Plan of Action: Provide a Windsor sign at I-25 intersection (04-429-8445-903, \$64,275).

C. Advance employment opportunities

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

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

D. Support the Downtown Development Authority

Plan of Action: Support the Downtown Development Authority (DDA) (01-411-6270, \$270,000).

GOAL 4: DEVELOP AND MAINTAIN EFFECTIVE INFRASTRUCTURE

A. Identify and address barriers to traffic flow

Plan of Action: Railroad quiet zone project funded 100% with a TIGER V grant (04-429-8445, \$3,158,305).

Plan of Action: Street maintenance program (04-429-8445, \$2,100,000).

Plan of Action: Construct a flood gate in the Eaton ditch to reduce flooding (04-429-8445, \$185,000).

Plan of Action: SH392/Walnut Street left turn land (04-429-8445, \$190,000).

Plan of Action: Design a roundabout at Eastman Pk and 7th Street (04-429-8445, \$70,000).

Plan of Action: Law Basin Master Plan channel construction with PDM grant (08-483-8458, \$2,128,069).

Plan of Action: Law Basin West Tributary channel construction (08-483-8458, \$1,740,075).

B. Support multiple forms of alternative transportation

Plan of Action: Provide an underpass for the Windsor Trail at CR21 and SH392 (03-454-8412-441, \$150,000).

C. Make street maintenance a priority

Plan of Action: Street maintenance program to maintain streets at 70pci (04-429-8445, \$2,100,000).

Plan of Action: Conduct traffic studies on three problematic intersections (04-429-6267, \$20,000).

D. Pursue water independence

Plan of Action: Complete the construction of a water storage tank (06-471-8456, \$407,100).

Plan of Action: Participate in the Northern Integrated Supply Project (06-471-8456, \$288,750).

Plan of Action: Kyger Reservoir pump station and water supply (06-484-8456 & 8494, \$2,812,325).

Plan of Action: Support operational system by beginning the design of the Public Works/Parks Shop (01-411-7304, 04-430-8420, 06-471-8420, 07-481-8420, \$330,000)

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 15th 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 15th 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.

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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.

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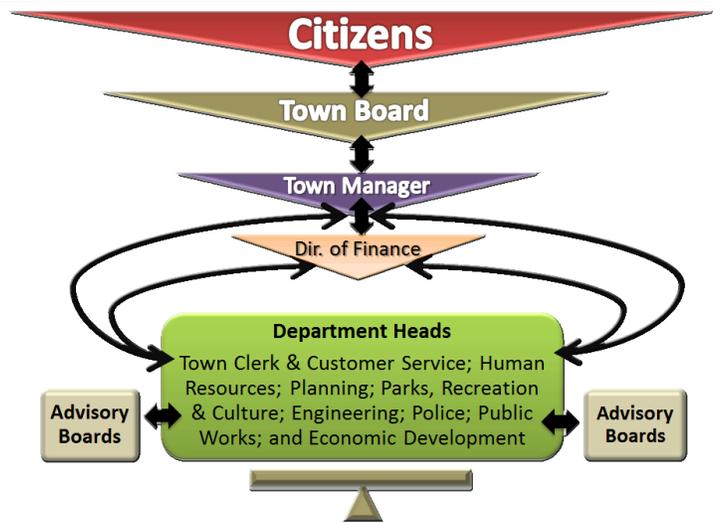
Listed here are other major planning processes, their descriptions and how they impact the budget.

PLANNING PROCESSES THAT IMPACT THE BUDGET			
	TYPE OF PLANNING PROCESS	DESCRIPTION OF PROCESS	BUDGET IMPACTS
Windsor Vision 2025*	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.
Strategic Goal Planning	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.
Comprehensive Plan*	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.
Revenue Forecasting	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.
Capital Improvement Program	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.
Operating Budget Forecast	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.
Public Works Maintenance / Improvement Plans	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.
Vehicle / Equipment Replacement	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.
Parks, Recreation & Culture Plan	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.
IT Equipment Replacement	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.



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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

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*), 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; 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
EXECUTIVE	Town Manager	General Fund
AND JUDICIAL	Mayor & Town Board	General Fund
	Municipal Court / Prosecuting Attorney	General Fund
	Capital Purchases	Capital Improvement Fund
CUSTOMER SERVICE	Town Clerk / Assistant to Town Manager	General Fund
	Capital Purchases	Capital Improvement Fund
FINANCE /	Accounting & Finance	General Fund
INFORMATION SYSTEMS	Budgeting & Financial Reporting	General Fund
	Sales Tax & Revenue	General Fund
	Information Technology (IT) Services	Info Technology Fund
	Capital Purchases	Capital Improvement Fund
HUMAN RESOURCES	Human Resources / Risk Management	General Fund
	Safety / Loss Control	General Fund
	Capital Purchases	Capital Improvement Fund
LEGAL SERVICE	Town Attorney	General Fund
PLANNING & ZONING	Planning	General Fund
	Capital Purchases	Capital Improvement Fund
ECONOMIC DEVELOPMENT	Business Retention & Growth	General Fund
	Economic Development Incentives	Ec. Dev. Incentive Fund
POLICE	Administration	General Fund
	Platoon 1	General Fund
	Platoon 2	General Fund
	Capital Purchases	Capital Improvement Fund
PUBLIC WORKS (PW)	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
ENGINEERING	Engineering	General Fund
	Water / Sewer / Storm Drainage Capital Projects	Water/Sewer/Drain Funds
	Capital Purchases	Capital Improvement Fund
PARKS, RECREATION	Parks, Recreation & Culture Administration	General Fund
& CULTURE	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
	Community / Recreation Center Expansion	Com. Rec. Cntr Expansion
	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.

USE OF FUNDS BY DEPARTMENT														
DEPARTMENT	<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	EDIF	CRCEF	CIF	WF	SF	SDF	FF	ITF	FS	
EXECUTIVE & JUDICIAL	✓				✓		✓					✓	✓	
CUSTOMER SERVICE	✓						✓					✓	✓	
FINANCE	✓						✓					✓	✓	
HUMAN RESOURCES	✓						✓					✓	✓	
LEGAL SERVICES	✓						✓					✓	✓	
PLANNING & ZONING	✓						✓					✓	✓	
ECONOMIC DEVELOPMENT	✓				✓		✓					✓	✓	
POLICE	✓						✓				✓	✓	✓	
PUBLIC WORKS	✓						✓	✓	✓	✓	✓	✓	✓	
ENGINEERING	✓						✓	✓	✓	✓	✓	✓	✓	
PARKS, RECREATION & CULTURE	✓	✓	✓	✓			✓	✓			✓	✓	✓	

CODES: *Governmental Funds* (Operating / Capital): **GF**– General, **PIF**– Park Improvement, **CTF**– Conservation Trust, **CIF**– Capital Improvement, **CRCF**– Community Recreation Center, **EDIF** – Economic Development Incentive Fund, **CRCEF** Community Recreation Center Expansion Fund.

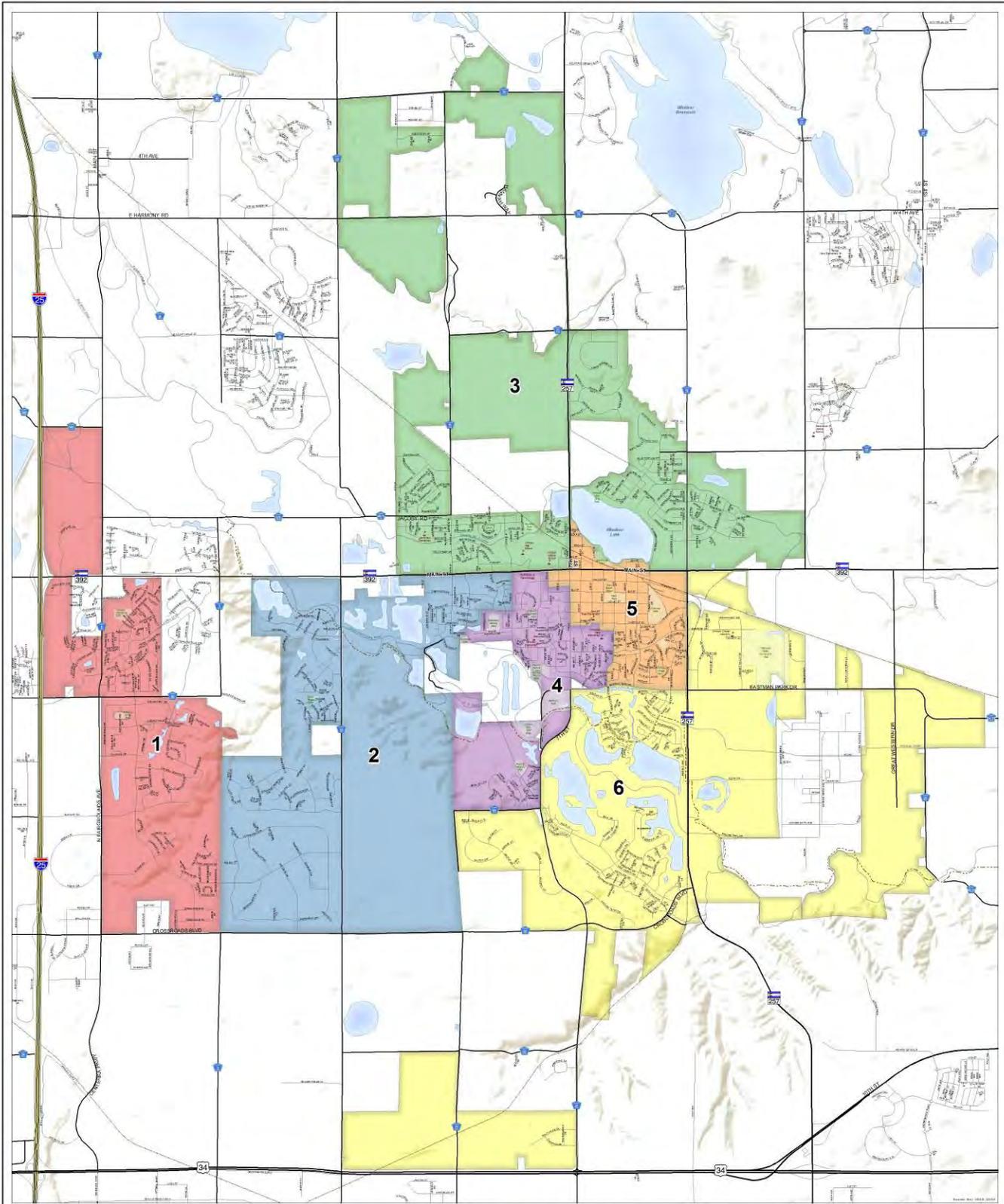
Proprietary / Enterprise Funds / Internal Service Funds (Operating / Capital): **WF**– Water, **SF**– Sewer, **SDF**– Storm Drainage, **FF**– Fleet Management, **ITF**– Information Technology, **FS**– Facility Services

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 location of municipalities or other entities on this map, whether intended or not, are the sole responsibility of the user.
Updated 12/8/2013
Updated by: amw
Created: 12/15/2013
Created by: amw
File: TownDistricts_2014121513.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 2014, listing the names and position titles of all the employees.

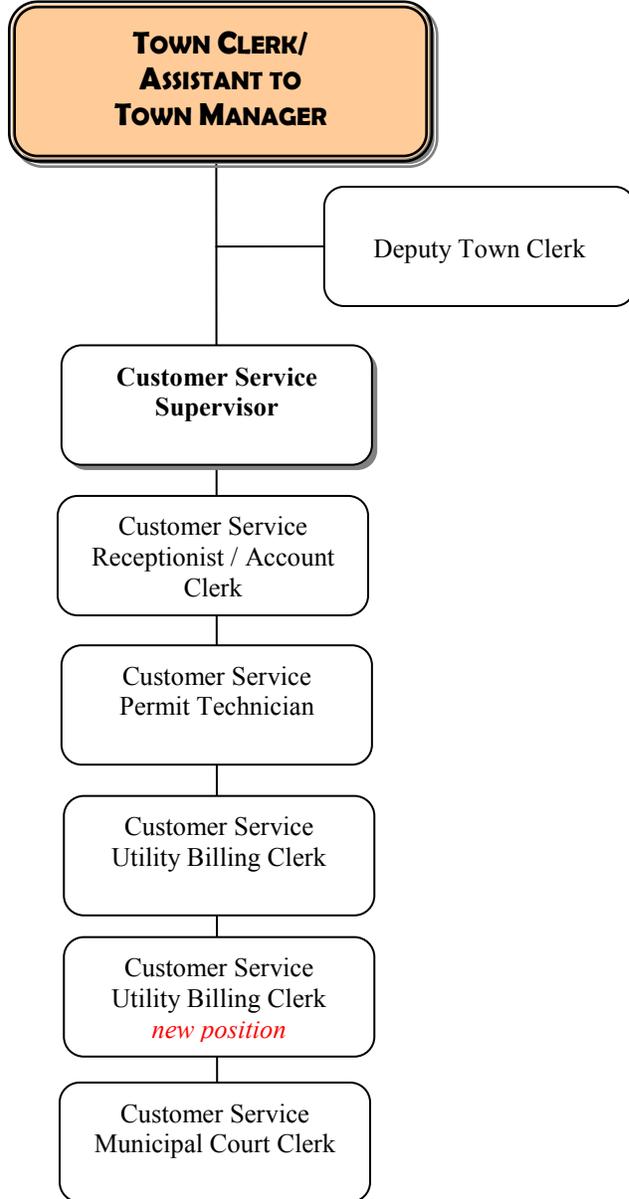
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- ✦ **Engineering Department** 89
- ✦ **Parks, Recreation & Culture Department** 95

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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	2013		2014		2015
	ACTUAL	BUDGET	PROJECTED	BUDGET	
General Fund	\$ 534,839	\$ 612,550	\$ 631,023	\$ 639,239	
Capital Improvement Fund (CIF)	861	2,000	1,998	1,000	
TOTAL REVENUES	\$ 535,699	\$ 614,550	\$ 633,021	\$ 640,239	
Town Clerk - 410					
Personnel	\$ 439,163	\$ 443,810	\$ 466,852	\$ 513,666	
Operation & Maintenance	17,326	69,427	64,858	18,473	
Small Equipment (CIF)	861	2,000	1,998	1,000	
Interfund Transfer (for IT)	61,226	80,236	80,236	87,505	
Interfund Transfer (for Facilities)	17,124	19,077	19,077	19,595	
TOTAL TOWN CLERK & CUSTOMER SERVICE	\$ 535,699	\$ 614,550	\$ 633,021	\$ 640,239	
ALL TOTAL EXPENDITURES	\$ 535,699	\$ 614,550	\$ 633,021	\$ 640,239	

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. The Town Clerk's office is responsible for Advisory Board recruitment, agenda and meeting packet publication and recordation of minutes. 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.

RELATIONSHIP TO STRATEGIC PLAN

The Town Clerk and Customer Service Department is responsible for several items in the 2014-2016 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 B: *Provide opportunities for residents to be involved and informed in Town governance and in community service*. This goal is achieved by providing opportunities for citizen engagement by actively recruiting and filling vacant seats on advisory boards and committees.

The Town Clerks office and Customer Service Department engages the community by communicating information to customers through telephone, walk in customers, mailings and social media; corresponding with Goal 1, Priority D: *Promote a “One Windsor-One Community” philosophy*. The Town Clerk's Office also has a unique partnership with the Downtown Development Authority (DDA), and continues to support the DDA, upholding Goal 3, and Priority D: *Support the Downtown Development Authority*.

In 2015 the Customer Service Department will be working on water conservation efforts through the distribution of Residential Water Audit Kits and assisting with the 2016 Water Conservation Plan; fulfilling Goal 1, Priority E: *Lead through Stewardship of Natural Resources*. Additional efforts in 2015 which meet Goal 1, Priority B: *Provide opportunities for residents to be involved and informed in Town governance and in community service* is the creation of a Customer Service page on the Town's website which will provide information related to all aspects of the department and include pdf fillable forms including a link

to the Town's electronic records system which will give citizens access to the Town's permanent documents such as ordinances, resolutions and building permits.

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.

CHALLENGES

The challenge in 2015 continues to be being able to provide the same level of exceptional customer service while demands continue to increase. The growth of Windsor, along with the projects and events that take place, create a large amount of foot and phone traffic into Town Hall and the Customer Service staff are expected to be informed and prepared to provide information as needed. Additionally, it is always a challenge to provide information as quickly as the customer would like; there is an expectation of being able to get licenses and approvals instantly which is not an option in most cases.

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;
- Coordinate Advisory Board recruitment and appointments, publication of packets and recordation of meeting minutes;
- Administer liquor 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;
- Facilitate water conservation efforts and the 2016 Water Conservation Plan;
- Conduct review of scanned permanent documents to assure completeness and readability.

Operations

TOWN CLERK & CUSTOMER SERVICE PERFORMANCE INDICATORS						
<i>Performance Indicators</i>		2009	2010	2011	2012	2013
Output	Liquor Licensing Actions	36	40	44	41	59
	Attend Town Board Meetings / Record Minutes	26	24	27	32	21
	Ordinances / Resolutions passed	26/96	30/80	27/55	20/87	21/78
	Work Orders Processed	5,125	4,419	4631	10,321	7,262
	Average Monthly Utility Statements Mailed	6,544	6,856	7,603	7,634	8,433
	Late/Delinquent Notices Mailed	2,895	3,421	3,632	2,868	3,730
	Registered Voters	12,310	12,457	12,978	12,482	12,695
Efficiency	Gen. Fund Town Clerk Department Expenditures	\$164,727	\$512,314	\$476,273	\$531,538	\$534,839
	Expenditures as % of General Fund	1.5%	4.7%	3.7%	4.5%	4.4%
	Population	Est. 17,769	Census 18,644	Est. 19,519	Est. 20,455	Est. 21,330
	<i>Cost of Customer Services per Citizen per year</i>	\$9.27	\$27.48	\$27.02	\$25.99	\$25.07
	Closing Estimates for Title Companies	448	468	446	513	502
	Meters Changed to Radio Reads	953	560	-	-	-
Effectiveness	New Utility Service Accounts	124	194	306	313	441
	% of Statements mailed resulting in water shut offs	<1%	<1%	<1%	<1%	<1%

PERSONNEL SUMMARY						
<i>Position</i>	2010	2011	2012	2013	2014	2015 Planned
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	1
Customer Service Representatives*	5	5	5	5	4	5
TOTAL Full-Time Employees	7	7	7	7	7	8
Additional Part-Time Employees**	-	-	-	0.56 FTE	0.32 FTE	0.32 FTE

* 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

For 2015, the Town Clerk and Customer Service Department will hire one additional Customer Service Utility Billing Clerk to assist with the growing responsibilities of the department.

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Executive & Judicial Department



TOWN BOARD
Mayor: John Vazquez, Mayor Pro-Tem: Myles Baker, Board Members: Christian Morgan, Jeremy Rose, Kristie Melendez, Robert Bishop-Cotner, Ivan Adams



*Kelly Arnold
Town Manager*

TOWN MANAGER

Communications /
Assistant to Town Manager *new*

Communications
Coordinator *new*

Municipal Court

Judge
(contract)

*Responsible for this additional
budgetary division / function*

Capital Purchases (CIF)

**DEPARTMENT
EXECUTIVE & JUDICIAL**

BUDGET SUMMARY				
REVENUE SOURCES	2013 ACTUAL	2014 BUDGET	2014 PROJECTED	2015 BUDGET
General Fund	\$ 692,398	\$ 820,633	\$ 736,906	\$ 997,549
Capital Improvement Fund (CIF)	66,501	62,653	66,500	570,647
Windsor Building Authority (WBA)	145,085	145,080	145,080	145,080
TOTAL REVENUES	\$ 903,984	\$ 1,028,366	\$ 948,486	\$ 1,713,276
EXPENDITURES BY CATEGORY				
<u>Mayor & Town Board - 411</u>				
Personnel	\$ 32,404	\$ 32,404	\$ 32,405	\$ 32,401
Operation & Maintenance	342,464	400,724	324,147	406,300
Interfund Loans & Transfers (for IT)	38,577	44,666	44,666	45,626
Interfund Loans & Transfers to CIF	-	-	-	82,500
Interfund Loans & Transfers (CIF)	62,653	62,653	62,653	570,647
TOTAL MAYOR & TOWN BOARD	\$ 476,099	\$ 540,446	\$ 463,871	\$ 1,137,474
<u>Municipal Court - 412</u>				
Operation & Maintenance	\$ 17,212	\$ 19,930	\$ 18,820	\$ 19,623
TOTAL MUNICIPAL COURT	\$ 17,212	\$ 19,930	\$ 18,820	\$ 19,623
<u>Town Manager - 413</u>				
Personnel	\$ 222,536	\$ 260,245	\$ 255,778	\$ 343,351
Operation & Maintenance	11,898	27,173	25,598	27,294
Interfund Transfer (for IT)	17,049	24,403	24,403	28,231
Interfund Transfer (for Facilities)	10,257	11,089	11,089	12,223
TOTAL TOWN MANAGER	\$ 265,588	\$ 322,910	\$ 320,714	\$ 411,099
<u>Windsor Building Authority Fund - 495</u>				
Operation & Maintenance (WBA)	\$ 5	\$ -	\$ -	\$ -
Debt Transfer (WBA)	145,080	145,080	145,080	145,080
TOTAL WINDSOR BUILDING AUTHORITY	\$ 145,085	\$ 145,080	\$ 145,080	\$ 145,080
ALL TOTAL EXPENDITURES	\$ 903,984	\$ 1,028,366	\$ 948,486	\$ 1,713,276

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.

2015 ORGANIZATIONAL OBJECTIVES

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

Our Mission

The Town of Windsor strengthens community through the fiscally responsible and equitable delivery of services, supports hometown pride, and encourages resident involvement.

Our Vision

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

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

WINDSOR promotes QUALITY DEVELOPMENT.

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

WINDSOR is a GOOD ENVIRONMENTAL 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 Windsor as a Destination*
- Goal 3: *Diversify, Grow, and Strengthen the Local Economy*
- Goal 4: *Develop and Maintain Effective Infrastructure*

RELATIONSHIP TO THE STRATEGIC PLAN

Town Board

The Mayor and Town Board 2015 budget includes several items that relate to the 2014-2016 Strategic Plan. The 2015 budget reflects carrying out the National Citizen Survey to measure community opinion about services provided by the Town. The survey will help with Goal 1: *Build Community Spirit and Pride*, Priority B: *Provide opportunities for residents to be involved and informed in Town governance and in community service*.

Additionally, 2015 is an exciting year for Windsor as we celebrate our 125th Anniversary as a community. Town Board’s budget includes funds to help us celebrate this milestone, which supports Goal 1: *Build Community Spirit and Pride*, Priority D: *Promote a “One Windsor-One Community” philosophy*, Goal 2: *Promote Windsor as a Destination*, Priority A: *Provide diverse and healthy choices in leisure, culture, and recreation*, and Priority B: *Promote creative and artist outlets*.

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 four budget cycles the Town Board has supported the Downtown Development Authority (DDA) using outside agency funds. This action advances Priority D: *Support the Downtown Development Authority* under Goal 3: *Diversify, Grow and Strengthen the Local Economy*.

Town Manager

The Town Manager’s office is responsible for execution of several 2014-2016 Strategic Plan items as well as oversight of the implementation of the entire plan by 2016. Tracking each Action Item with quarterly progress reports to the Town Board is coordinated by the Town Manager office.

Under Goal 1: *Build Community Spirit and Pride*, the Plan of Action items for Priority B: *Provide opportunities for residents to be involved and informed in Town governance and in community service* will be administered by the Town Manager’s office. This office will also focus on the Action Item, *Strengthen communications efforts*, by dedicating specific staff to address our communications needs. Also under Goal 1, Priority C: *Encourage healthy, family-friendly neighborhoods for all ages* include a Plan of Action item to *engage neighborhood participation through Town supported activities*. This item will be carried

Operations

out by the Town Manager office with the help of the Town Clerk and Parks, Recreation, and Culture Department.

Finally, the Town Manager office will work on Priority E: *Lead through stewardship of national resources* by implementing an LED street light pilot program and researching alternative fuel options.

TOWN MANAGER, TOWN BOARD AND MUNICIPAL COURT PERFORMANCE INDICATORS							
<i>Performance Indicators</i>		2009	2010	2011	2012	2013	2014 Projected
Output	Municipal Court tickets processed	1,628	2,353	1,943	2,429	2,096	2,080
	Fines, Court Costs & DMV Fees	\$110,169	\$152,094	\$133,773	\$199,253	\$184,549	\$189,000
	Total Court Docket counts	2,135	3,044	2,475	3,083	2,788	2,500
	Ordinances / Resolutions passed	26/96	30/80	27/55	20/87	22/79	22/75
	Town Board Meetings	26	24	27	32	21	23
Efficiency	Gen. Fund Department Expenditures	\$711,714	\$596,605	\$493,039	\$430,238	\$442,398	\$471,906
	Expenditures as % of General Fund	6.3%	5.5%	3.9%	3.7	3.7%	3.7%
	Population	Est. 17,769	18,644	Est. 19,519	Est. 20,455	Est. 21,330	Est. 22,205
	<i>Cost of Administrative Services per Citizen per year</i>	\$40.05	\$32.00	\$25.26	\$21.03	\$20.74	\$21.25
Effectiveness	New Utility Service Accounts	124	194	306	313	441	441
	% of Statements mailed resulting in water shut offs	<1%	<1%	<1%	<1%	<1%	<1%

PERSONNEL SUMMARY						
<i>Position</i>	2010	2011	2012	2013	2014	2015 Planned
Town Manager	1	1	1	1	1	1
Communications / Assistant to Town Manager	1	-	1	1	1	1
Communications Coordinator	-	-	-	-	-	1
TOTAL Full-Time Employees	2	1	2	2	2	3
Mayor and Town Board	7	7	7	7	7	7
ADDITIONAL Part-Time Employees*	7	7	7	7	7	7

* *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.*

The Communications Coordinator is a new position in the Town Manager’s office for 2015. This position was reclassified from the Marketing / Web Specialist, formerly in the Community Recreation Center division. Also the title for the Management Assistant changed to Communications / Assistant to the Town Manager.

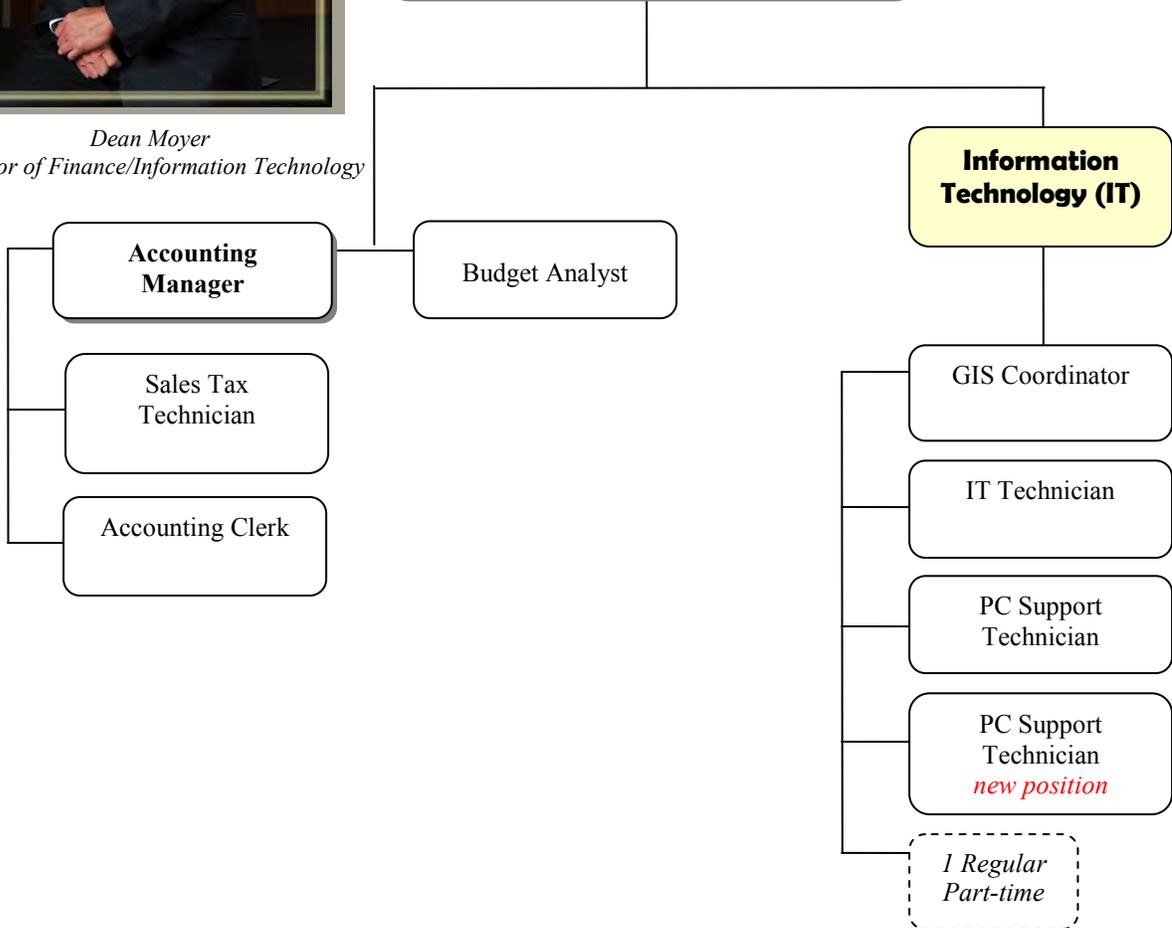
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Finance / Information Technology Department



Dean Moyer
Director of Finance/Information Technology

**DIRECTOR OF FINANCE
/INFORMATION TECHNOLOGY**



Responsible for these additional budgetary divisions / functions

Capital Purchases (CIF)

**DEPARTMENT
FINANCE / INFORMATION TECHNOLOGY**

BUDGET SUMMARY				
REVENUE SOURCES	2013 ACTUAL	2014 BUDGET	2014 PROJECTED	2015 BUDGET
General Fund	\$ 568,156	\$ 606,852	\$ 602,747	\$ 625,213
Information Technology Fund (ITF)	691,264	1,235,290	1,171,884	881,379
TOTAL REVENUES	\$ 1,259,420	\$ 2,052,143	\$ 1,950,631	\$ 1,506,592
EXPENDITURES BY CATEGORY				
<u>Finance - 415</u>				
Personnel	\$ 417,536	\$ 439,824	\$ 431,414	\$ 449,432
Operation & Maintenance	104,906	113,083	117,388	110,932
Interfund Transfer (for IT)	31,553	38,301	38,301	48,665
Interfund Transfer (for Facilities)	14,161	15,644	15,644	16,184
Interfund Transfer (for IT) (CIF)	-	210,000	176,000	-
TOTAL FINANCE	\$ 568,156	\$ 816,852	\$ 778,747	\$ 625,213
<u>Information Technology- 492</u>				
Personnel (ITF)	\$ 206,403	\$ 243,012	\$ 239,428	\$ 303,907
Operation & Maintenance (ITF)	361,630	398,472	331,650	554,071
Capital Outlay (ITF)	100,043	581,000	588,000	10,000
Interfund Transfer (for Facilities) (ITF)	23,189	12,806	12,806	13,401
TOTAL INFORMATION TECHNOLOGY	\$ 691,264	\$ 1,235,290	\$ 1,171,884	\$ 881,379
ALL TOTAL EXPENDITURES	\$ 1,259,420	\$ 2,052,143	\$ 1,950,631	\$ 1,506,592

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 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 works with vendors' electrical / electronic design and installation.
- The division consists of a Geographic Information Coordinator (GIS), and an IT Technician and two PC Support Technicians.

RELATION TO THE STRATEGIC PLAN

The Finance Department will be significant to many of the Priorities listed under Goal 4: *Develop and Maintain Effective Infrastructure*. Priority A: *Identify and address barriers to traffic flow*; which includes a Plan of Action item to *prioritize projects in a 5 year Capital Improvement Plan*. The department will also develop funding plans for Priority C: *Make street maintenance a priority*. The department will be heavily involved in Priority D: *Pursue water independence*. *This involves participation in the NISP project, a regional water treatment plant and funding of a new public works building.*

CHALLENGES

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.

The Department is in need of extra full time employees to handle the day to day tasks required by the organization. This would allow more experienced staff time to look to future planning of our systems, rather than continued maintenance of our existing systems.

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 2015 describe in greater detail the issues facing the Town and consequently the Finance Department for 2015.

2015 FINANCE / INFORMATION TECHNOLOGY DEPARTMENT GOALS AND OBJECTIVES

Some of the goals of the 2014 Strategic Plan directly involve the Finance Department for 2015. 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 4- Develop and Maintain Effective Infrastructure.

Priority A – Identify and address barriers to traffic flow.

- Prioritize projects in 5-year Capital Improvement Plan.

Priority C – Make street maintenance a priority.

- Establish methods to fund a target Pavement Condition Index standard.

Priority D – Pursue water independence.

- Participate in Northern Integrated Supply Project (NISP).
- Finalize direction for the Regional Water Transmission & Treatment effort
- Support operational systems
 - Develop funding strategy for Public Works/Parks Shop

FINANCE / INFORMATION TECHNOLOGY DEPARTMENT PERFORMANCE INDICATORS						
Performance Indicators		2009	2010	2011	2012	2013
Output	Accounts Payable Checks Processed	3957	3775	3436	3623	3542
	Payroll Checks Processed	5590	5673	5845	5684	5450
	Sales Tax Licenses	1133	1150	1223	1304	1304
	Total Annual Budget	\$38,602,765	\$33,008,123	\$30,862,130	\$35,756,163	\$38,746,606
	Servers on the Network	30	35	29	35	42
	New Computers Purchased	30	30	35	20	43
	Work Stations on the Network	115	120	132	125	150
	Number of Users on Network	125	135	142	136	142
	Annual Hits to Town Web Site	149,823	158,989	165,720	287,222	384,936
	Average Daily Hits to Web Site	410	600	679	486	548
Efficiency	Databases in Use by the Town	29	35	30	30	33
	New Hires Processed (<i>FTE and Seasonal Combined</i>)	87	104	117	107	156
	Failure to File Sales Tax Assessments mailed	708	531	462	341	514
	% of Actual Revenues to Budgeted Revenues	91%	88%	78%	84%	100%
Effectiveness	Failure to File Sales Tax accounts requiring Municipal Court Action	4	0	0	0	0
	Fixed Asset Additions by Ledger Entry	559	430	286	333	301
	Financial Statements to Comply w/GASB 34	Yes	Yes	Yes	Yes	Yes
	Investment Portfolio Weighted Ave. Interest Rate	0.73%	0.45%	0.51%	0.96%	0.80%
	% Gen. Fund unrestricted Fund Balance to Total Gen. Fund Revenue	31%	42%	40%	44%	106%
	GFOA Distinguished Budget Award	Yes	Not Submitted	Yes	Yes	Yes
Annual Audit Opinion	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	

PERSONNEL SUMMARY						
Position	2010	2011	2012	2013	2014	2015 Planned
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	-	-	-	-	-	-
Accounting Clerk	1	1	1	1	1	1
Receptionist / Account Clerk	-	-	-	-	-	-
Systems Administrator	1	1	1	-	-	-
GIS Coordinator	1	1	1	1	1	1
IT Technician	1	1	1	1	1	1
PC Support Technician	-	-	-	1	1	2
TOTAL Full-Time Employees	8	8	8	8	8	9
ADDITIONAL PT Employees*	-	0.31 FTE	0.625 FTE	0.625 FTE	0.805 FTE	0.475 FTE

* GIS Intern

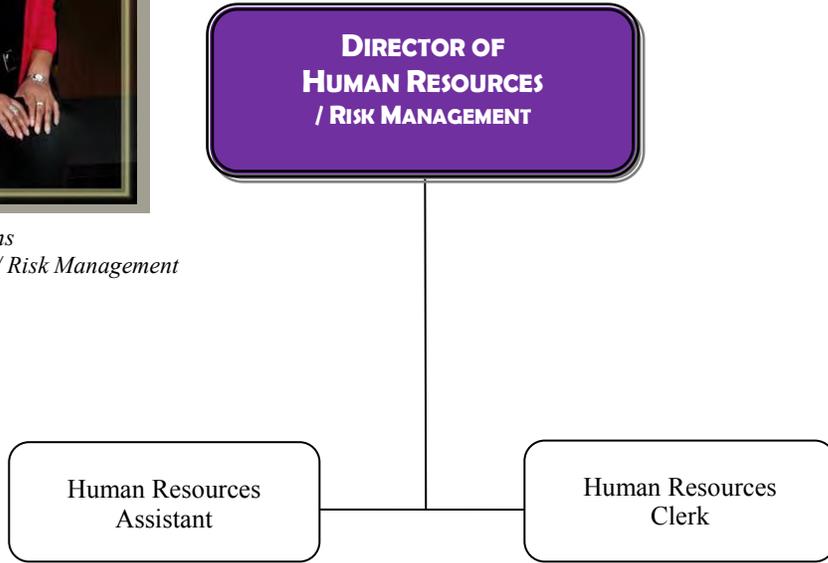
The positions in the finance department remain the same for 2015. There is an addition of a PC Support Technician where a part-time position was changed to a full-time position. A part-time position was eliminated as well as a reduction in contracted services.

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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	2013 ACTUAL	2014 BUDGET	2014 PROJECTED	2015 BUDGET
General Fund	\$ 328,090	\$ 426,631	\$ 390,737	\$ 418,029
TOTAL REVENUES	\$ 328,090	\$ 426,631	\$ 390,737	\$ 418,029
EXPENDITURES BY CATEGORY				
<u>Human Resources - 416</u>				
Personnel	\$ 204,310	\$ 258,857	\$ 236,826	\$ 257,625
Operation & Maintenance	83,810	90,331	81,172	85,608
Interfund Transfer (for IT)	17,701	49,593	49,593	44,949
Interfund Transfer (for Facilities)	10,257	11,089	11,089	13,087
TOTAL HUMAN RESOURCES	\$ 316,077	\$ 409,871	\$ 378,679	\$ 401,269
<u>Safety / Loss Control - 455</u>				
Personnel	\$ 1,170	\$ 3,000	\$ 2,421	\$ 3,000
Operation & Maintenance	10,842	13,760	9,637	13,760
TOTAL SAFETY/LOSS CONTROL	\$ 12,012	\$ 16,760	\$ 12,058	\$ 16,760
ALL TOTAL EXPENDITURES	\$ 328,090	\$ 426,631	\$ 390,737	\$ 418,029

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 legal/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

The Human Resources department will play a role in many of the Goals and Priorities from TOW Strategic Plan by providing talented and skilled employees thru developmental opportunities, training, education, and coaching current employees. Looking for talent and skills internally and externally to address current and future needs.

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 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 Strategic Plan.

CHALLENGES

Human Resources has 4 major challenges over the coming year and they all revolve around people.

- Recruitment and staffing is a priority due to the fact that Northern Colorado is at full employment. This requires us to widen our search to much of Colorado and many times other states to get good candidates. Depending on the position we may be forced to lower the hiring standard (credentials) which increases the cost of training, and more down time before the employee can perform in their job. Assuring that we are the “right sized,” organizationally for the goals and objectives at hand.
- Developing the next level of leaders to be able to advance in the organization and address future needs.
- Knowledge transfer of retiring employees (ongoing). Over the next 4-5 years many of our current leaders and key players will be retiring.
- Enhancing the Cultural Operating System to encourage organizational flexibility. Specifically, how we utilize the talent and skills of our current and future employees according to needs of the Organization. Embracing/managing the diverse generations of workers and how they collaborate. Providing opportunities for those groups to define our culture so it respects and embraces the thoughts, ideas, styles and methods of all generations.

2015 HUMAN RESOURCES DEPARTMENT GOALS AND OBJECTIVES

Arising from the Town Board and Staff Retreat in 2014, 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 and talent with P.R.I.D.E. in Exceptional Service
2. Continue to create, find new resources for recruitment and selection strategies that attract and retain quality hires.
3. Continue to monitor the “Affordable Health Care Act,” provisions to assure compliance and manage costs for the Town of Windsor.
4. Implement the new TOW updated *Employee Handbook that is aligned* with the Vision, Mission and Core Beliefs.

Operations

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 and development of new managers and supervisors. Create a Management Development Training Program for the up and coming.

HUMAN RESOURCES DEPARTMENT PERFORMANCE INDICATORS							
<i>Performance Indicators</i>		<i>2009</i>	<i>2010</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>	<i>2014 Projected</i>
Output	Recruitment & Selection						
	Turnover %	10%	10%	5%	12%	19%	19%
	Time to fill positions	45 days	40 days	52 days	43 days	29 days	33
	Health, Safety and Wellness						
	Property Casualty – Number of Claims	21	21	12	13	14	25
	Wellness – Programs Participation	50%	50%	50%	75%	76.6%	77%
Efficiency	Gen. Fund Human Resources Dept. Expenditures	\$239,910	\$264,258	\$300,832	\$302,381	\$316,077	\$378,679
	Expenditures as % of General Fund	2.1%	2.4%	2.37%	2.58%	2.62%	3.0%
	Total Budgeted Full-Time Employees (FTE)	89	89	94	96	99	104
	<i>Cost of Human Resources Services per FTE</i>	\$2,696	\$2,969	\$3,200	\$3,150	\$3,193	\$3,641
	Total Actual Full-Time Employees (FTE)	89	89	94	96	99	104
	<i>FTEs as a % of Revenue</i>	0.0006%	0.00073%	0.00076%	0.00079%	0.00073%	0.00076%
	Average operating cost per FTE	\$180,037	\$173,419	\$159,530	\$175,755	\$167,062	\$179,673
	Personal Services as % of operating costs	48%	50%	53%	48%	50%	48%
	Workers Comp – Number of Claims	19	21	25	17	18	20
	Workers Comp – Days lost	-	85	79	29	11	15
Effectiveness	Property Casualty – Annual Cost of Claims	\$4,863,517	\$122,040	\$49,030	\$66,909	650,000	
	Wellness Programs % of participation	66%	64%	26%	75%	76.6%	76%
	Employee Satisfaction - # Times Grievance /Employee Complaint Process Activated	-	5	3	4	12	9
	Benefits - % employees participating in benefits	75%	96%	98%	100%	100%	100%

PERSONNEL SUMMARY						
<i>Position</i>	<i>2010</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>	<i>2014</i>	<i>Planned 2015</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	1
TOTAL Full-Time Employees	2	2	2	2	3	3
ADDITIONAL Regular PT Employees*	1	0.05 FTE	0.625 FTE	0.625 FTE	-	-

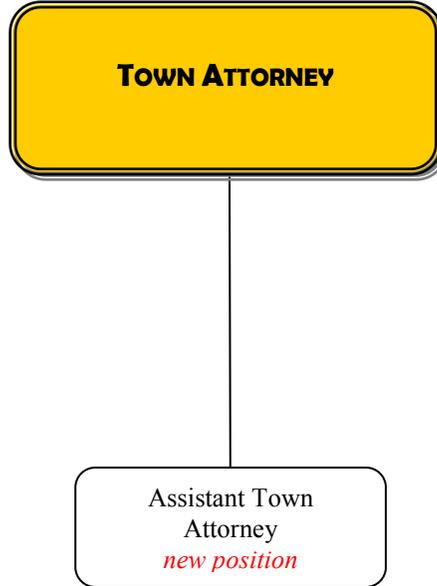
* Part-time and seasonal employees will be noted only as full-time equivalent (FTE) starting 2011

There are no changes in personnel in the Human Resources Department for 2015.

Legal Services Department



*Ian McCargar
Town Attorney*



*Responsible for this additional
budgetary division / function*

Capital Purchases (CIF)

**DEPARTMENT
LEGAL SERVICES**

BUDGET SUMMARY				
REVENUE SOURCES	2013 ACTUAL	2014 BUDGET	2014 PROJECTED	2015 BUDGET
General Fund	\$ 410,764	\$ 329,869	\$ 333,303	\$ 339,035
TOTAL REVENUES	\$ 410,764	\$ 329,869	\$ 333,303	\$ 339,035
Legal Services - 418				
Personnel	\$ -	\$ 172,916	\$ 161,819	\$ 264,978
Operation & Maintenance	410,764	140,292	154,824	47,542
Interfund Transfer (for IT)	-	10,217	10,217	19,618
Interfund Transfer (for Facilities)	-	6,444	6,444	6,897
TOTAL LEGAL SERVICES	\$ 410,764	\$ 329,869	\$ 333,303	\$ 339,035
ALL TOTAL EXPENDITURES	\$ 410,764	\$ 329,869	\$ 333,303	\$ 339,035

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. With the departure of John P. Frey, the position of Assistant Town Attorney will be staffed in 2015 on a full-time basis through a consolidation of responsibilities, including those of the Town Prosecutor. In addition, the Town relies on special counsel for specific matters, such as complex litigation, water law, special district law and oil and gas matters.

FUNCTIONS OF THE DEPARTMENT

Town Attorney – The Office of 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 Office of the Town Attorney provides advice and counsel to staff and Town administration, maintaining a close working relationship with them. The Office of the Town Attorney is the primary author of nearly all legal documents presented for approval by the Town Board, including ordinances, resolutions and agreements. The Office of the Town Attorney provides advice and counsel to the various commissions and boards that serve the citizens of Windsor.

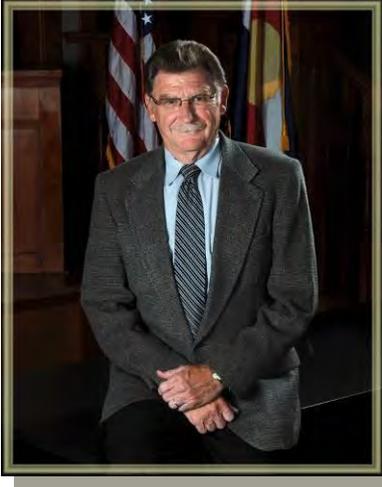
PERSONNEL SUMMARY

Position	2011	2012	2013	2014	2015 Planned
Town Attorney*				1	1
Assistant Town Attorney					.75
TOTAL Full-Time Employees				1	1.75

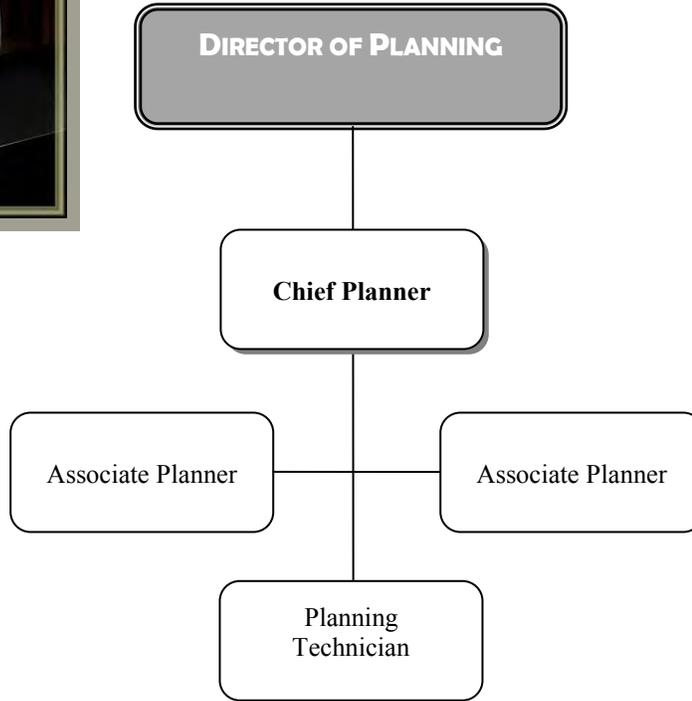
* Position began in January 2014

An Assistant Town Attorney position (0.75FTE) was added in 2015 with the elimination of a contractual Town Prosecutor and Assistant Town Attorney.

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	2013 ACTUAL	2014 BUDGET	2014 PROJECTED	2015 BUDGET
General Fund	\$ 805,034	\$ 610,990	\$ 595,069	\$ 701,911
TOTAL REVENUES	\$ 805,034	\$ 610,990	\$ 595,069	\$ 701,911
EXPENDITURES BY CATEGORY				
<i>Planning & Zoning - 419</i>				
Personnel	\$ 404,921	\$ 433,139	\$ 419,108	\$ 452,878
Operation & Maintenance	18,801	90,383	87,492	181,482
Interfund Transfer (for IT)	60,151	71,824	71,824	51,367
Interfund Transfer (for Facilities)	14,161	15,644	15,644	16,184
Transfer (for WHA grant)	307,000	-	1,000	-
TOTAL PLANNING & ZONING	\$ 805,034	\$ 610,990	\$ 595,069	\$ 701,911
ALL TOTAL EXPENDITURES	\$ 805,034	\$ 610,990	\$ 595,069	\$ 701,911

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 2013, the Planning Department reviewed eighty-nine (89) development applications of varying scope and degree; nine (9) variance requests; and one (1) appeal of a zoning determination. Additionally, the Town's Customer Service Division processed 3,396 building permits, with this number including the building permit applications for: single-family homes; multi-family dwelling units; commercial structures; industrial structures; remodels; additions; electrical and mechanical projects; sprinkler permits; and re-roofs.

Although the Customer Service Division normally processes between 1,000 and 1,300 building permits annually, there were hail events at the end of the summer of 2013 which caused severe damage to roofs and siding, which, in turn, resulted in approximately 2,000 additional building permits being issued in 2013. This aberration is not unlike 2008 when a tornado caused severe damage to thousands of structures, which resulted in the Town issuing more than 5,000 building permits to allow individual property owners and business owners to make repairs to their homes and businesses.

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 Downtown Development Authority on an ad-hoc basis in matters related to development of downtown Windsor.

Additionally, the planning staff also serves as staff liaison to the Windsor Housing Authority on housing matters. As part of this function, in 2013, and at the direction of the Town Board, the planning staff also assisted the Windsor Housing Authority in obtaining a \$307,000 housing grant to help fund a forty-four (44) unit workforce housing apartment complex.

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 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.

RELATIONSHIP TO THE STRATEGIC PLAN

During the upcoming year, the Planning department will be implementing the following elements of Goal No. 1, Build Community Spirit and Pride, of the 2014 – 2016 Strategic Plan by:

- C. Encouraging healthy, family-friendly neighborhoods.
2015 budget implication: Appropriation for comprehensive plan update.
- E. Improving the appearance and aesthetics of the Town's main corridors.
2015 budget implication: Appropriation for comprehensive plan update; and
- H. Encouraging historic preservation.
2015 budget implication: Appropriation for survey of historic structures, with the possibility of obtaining a State Historic Fund grant to defray most of the costs of the survey.

CHALLENGES

The Planning Department is presented with three principal challenges in 2015. The first challenge entails continuing to monitor the delivery of customer services to ensure citizens' needs continue to be met in a professional and timely manner. Secondly, and similar to the first challenge, the Planning Department needs to continue monitoring the development review process to ensure that it is responsive and efficient in meeting the needs of the development community. The third challenge is for the Planning Department to continue keeping abreast of 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 and land use regulations for oil and gas operations are not in conflict with the COGCC's rules and regulations.

2015 PLANNING DEPARTMENT GOALS AND OBJECTIVES

Working under the direction of the Town Manager during the 2015 budget year, the primary goals and objectives of the Planning Department are to continue to provide high-quality community development services and implement the goals and priorities shown below which were established by the Town Board in the 2014 - 2016 Strategic Plan.

- Encouraging healthy, family-friendly neighborhoods for all ages by engaging citizens and homeowners' associations in neighborhood activities;
- Promoting a "One Windsor-One Community" philosophy by developing strategies for creating cohesiveness and a single "identity" for the entire Town;
- Improving the appearance and aesthetics of the Town's main corridors by developing a corridor improvement plan;

Operations

- Encouraging historic preservation by supporting the efforts of the Historic Preservation Commission in conducting surveys of historic structures for potential historic landmark designations; and
- Supporting the Downtown Development Authority with its programs and planning.

PLANNING DEPARTMENT PERFORMANCE INDICATORS						
<i>Performance Indicators</i>		<i>2009</i>	<i>2010</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>
Output	Subdivision Plat Reviews	2	3	8	12	21
	Site Plan Reviews	10	12	11	7	21
	Concept Plan Reviews	7	6	12	22	30
	Annexation Reviews	3	1	3	1	2
	Rezoning Reviews	2	1	1	0	2
	Conditional Use Grants Reviewed	3	8	4	12	13
	Variances and Zoning Appeals	15	10	4	5	10
	Total Projects	42	41	43	59	99
	Single Family Housing Unit Permits Issued	96	134	244	437	356
	Multi-family Housing Unit Permits Issued	0	0	0	0	9
Commercial Permits Issued	4	2	1	2	5	
Industrial Permits Issued	4	1	3	2	13	
Effectiveness	Gen. Fund Dept Expenditures	\$586,895	\$552,897	\$499,034	\$497,154	\$805,034*
	Population	Est. 17,769	18,644	Est. 19,519	Est. 20,455	Est. 21,330
	<i>Cost of Planning Services per Citizen</i>	<i>\$33.02</i>	<i>\$29.66</i>	<i>\$25.57</i>	<i>\$24.30</i>	<i>\$23.34*</i>
	Expenditures as % of General Fund	5.22%	5.08%	3.93%	4.24%	6.68%
	Acres Annexed	872.6	0	13.7	27.7	50.4
Town of Windsor Assessed Value	\$286,380,117	\$356,359,957	\$368,709,730	\$344,443,260	\$340,300,350	

* There was a Workforce Housing Authority grant pass-through of \$307,000 reflected in the 2013 Planning department expenditures. The normal expenditures for the department is \$498,024. The Cost per citizen is figured off of this comparable number.

PERSONNEL SUMMARY						
<i>Position</i>	<i>2010</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>	<i>2014</i>	<i>2015 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	-	-	-	-	-	-
TOTAL Full-Time Employees	5*	5	5	5	5	5

Additional Part-Time Employees* - - - **0.18 FTE** **0.32 FTE** **0.32 FTE**

* Cooperative Office Education (COE) Students working seasonally

Positions in the Planning Department remain the same for 2015



Stacy Johnson
Director of Economic Development

Economic Development Department

**DIRECTOR OF
ECONOMIC DEVELOPMENT**

*Responsible for this additional
budgetary division / function*

Capital Purchases (CIF)

**Economic Development
Incentive Fund (EDIF)**

**DEPARTMENT
ECONOMIC DEVELOPMENT DEPARTMENT**

BUDGET SUMMARY				
REVENUE SOURCES	2013 ACTUAL	2014 BUDGET	2014 PROJECTED	2015 BUDGET
General Fund	\$ 180,653	\$ 193,297	\$ 240,563	\$ 408,075
Economic Dev. Incentive Fund	-	-	-	-
TOTAL REVENUES	\$ 180,653	\$ 193,297	\$ 240,563	\$ 408,075
<u>Economic Development 420</u>				
Personnel	\$ 107,803	\$ 114,943	\$ 115,964	\$ 125,349
Operation & Maintenance	55,410	61,693	107,937	61,614
Interfund Transfer (for IT)	11,329	10,217	10,217	14,214
Interfund Transfer (for Facilities)	6,111	6,444	6,444	6,897
Interfund Transfer (for Ec Dev Incentive)	-	-	-	200,000
TOTAL ECONOMIC DEVELOPMENT	\$ 180,653	\$ 193,297	\$ 240,563	\$ 408,075
<u>Economic Dev. Incentive Fund</u>				
Interfund Transfer	\$ -	\$ -	\$ -	\$ -
TOTAL ECONOMIC DEV. INCENTIVE FUND	\$ -	\$ -	\$ -	\$ -
ALL TOTAL EXPENDITURES	\$ 180,653	\$ 193,297	\$ 240,563	\$ 408,075

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 **Director of Economic Development** 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 in all areas of development.

FUNCTIONS OF THE DEPARTMENT

Director of Economic Development provides support for primary employers, retail development and acts as the Ombudsman (business advocate) for the Windsor business community. The Director 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 Director of Economic Development is the business ombudsman/advocate, handles all the complaints from the business community and acts as the liaison between the business community and the Town.

RELATIONSHIP TO STRATEGIC PLAN

The Economic Development Department budget relates to all of the priorities discussed in Goal 3: *Diversify, Grow and Strengthen the Local Economy*. The Economic Development department has been in

place for just over three years and the majority of the priorities in Goal 3 are responsibilities of the new department.

In 2015, the department plans to continue an emphasis on retention of existing employers, attracting retailers, capitalizing on opportunities for entrepreneurs and promotion of a *pro-business community*. The Economic Development budget reflects membership dues with surrounding economic development organizations. These organizations will aid in the pursuit of primary employers to locate in Windsor and help promote the community nation-wide. The budget also reflects funds to assist small business development and startup businesses looking to locate in the town limits of Windsor.

The Economic Development Department will still focus on primary employment and diversifying the Town's industry base. The Department will also continue to look for additional retail and shopping opportunities for people living, working or visiting Windsor.

CHALLENGES

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 economic challenge for Windsor is the lack of available existing small-mid size buildings with outdoor storage. Companies are requesting buildings in the 10-20k sq. ft. with one to two acres of outdoor storage and Windsor currently has few to none vacant buildings with that much land to meet that demand. Nearly all the existing vacant industrial type facilities in Windsor have all been filled in the last three years. The majority of requests from relocating companies are for existing space which may present a challenge for Windsor in 2015 and beyond. To remain competitive with surrounding communities who still have vacant space, shovel ready sites and new big box developments requests for incentives to develop may have to be seriously considered.

2015 ECONOMIC DEVELOPMENT DEPARTMENT GOALS AND OBJECTIVES

Economic Development Goals & Objectives: 2015 and Beyond

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

1. Maintain and manage an overall economic development strategic plan
2. Continue to utilize and modify the incentive guideline program & attraction tools
3. Present physical location options to retailers as opportunities arise
4. Focus on all retail commercial areas in Windsor as 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 & promote primary employment opportunities
7. Support partners to assist small business development, a Business to Business program and startup needs

Operations

8. Participate in the redevelopment of the Great Western Industrial Park
9. Promote a pro-business community
10. Support and help implement the Downtown Development Authority work plan

ECONOMIC DEVELOPMENT PERFORMANCE INDICATORS						
<i>Performance Indicators</i>		<i>2011*</i>	<i>2012</i>	<i>2013</i>	<i>2014 Projected</i>	
Output	Prospects	64	90	85	115	
	Prospect Visits	5	14	15	12	
	Business Retention Visits	11	18	34	40	
	Misc. Business Assistance	52	50	55	50	
	Community / Partner Meetings	31	63	60	60	
Efficiency	Gen. Fund Department Expenditures	\$94,230	\$194,185	\$180,653	\$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. 22,205	
	Cost of economic development services per citizen per year**	\$5.05	\$9.49	\$8.46	\$8.70	
Effectiveness	New Business	N/A	73	89	70	
	Commercial Permits	2	4	6	12	
	Resolved Complaints			12	15	

PERSONNEL SUMMARY					
<i>Position</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>	<i>2014</i>	<i>2015 Planned</i>
Director of Economic Development*	1	1	1	1	1
TOTAL Full-Time Employees	1	1	1	1	1

* Position began in April 2011

Positions in the Economic Development Department remain the same for 2015.

**DEPARTMENT
POLICE**

BUDGET SUMMARY				
REVENUE SOURCES	2013 ACTUAL	2014 BUDGET	2014 PROJECTED	2015 BUDGET
General Fund	\$ 2,661,340	\$ 2,853,408	\$ 2,813,095	\$ 3,122,689
Capital Improvement Fund (CIF)	152,580	220,180	204,653	334,329
TOTAL REVENUES	\$ 2,813,920	\$ 3,073,588	\$ 3,017,748	\$ 3,457,018
EXPENDITURES BY CATEGORY				
<u>Police - 421</u>				
Personnel	\$ 2,082,054	\$ 2,248,988	\$ 2,198,177	\$ 2,464,531
Operation & Maintenance	135,449	139,732	150,232	161,979
Interfund Transfer (for Fleet)	251,933	246,235	246,235	246,235
Interfund Transfer (for IT)	109,282	126,469	126,469	153,537
Interfund Transfer (for Facilities)	82,622	91,983	91,983	96,407
Small Equipment (CIF)	7,500	21,100	14,573	55,700
Interfund Transfer (for WBA) (CIF)	145,080	145,080	145,080	145,080
Interfund Transfer (for Fleet) (CIF)	-	45,000	45,000	110,000
Capital Outlay (CIF)	-	9,000	-	-
TOTAL POLICE	\$ 2,813,920	\$ 3,073,588	\$ 3,017,748	\$ 3,457,018
ALL TOTAL EXPENDITURES	\$ 2,813,920	\$ 3,073,588	\$ 3,017,748	\$ 3,457,018

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 24 sworn peace officer positions (*including the Chief of Police*), 2 full-time ordinance officers, 2 full-time secretarial positions, 4 crossing guards, and a civilian volunteer data entry clerk. We also utilize the Colorado Rangers to assist us with special events and duty assignments at Boardwalk Park in the summer.

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 have volunteers who are retired senior citizens to 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

In the 2014-2016 Strategic Plan Update, Goal 1.A: *Promote safety and security*, is the direct responsibility of the police department and it encompasses all aspects of our duties as police officers. Our focus has been and remains to be a high profile high visibility department in the community so our citizens can see a very proactive police force in our Town.

We work 24 hours a day 365 days a year providing police coverage to the community, we want to provide a quick response time to the calls for service and expect the officer to help the citizens with their complaints and problems.

The police department is very active with the special events that occur throughout the year such as the 4th of July, Harvest Festival and the Summer Concerts providing a safe environment and assisting with traffic and pedestrian flows throughout the venue. We also anticipate building additional interaction with the community in 2015 as we celebrate the 125th anniversary of the Town.

The Strategic Plan lists training all personnel on the Emergency Operations Plan and list developing best practices in all department functions. All officers are required to complete the Federal Emergency Management training in the Incident Command Structure which consists of three classes for patrol officers and supervisors have additional training based on their duties and job responsibilities. Annually we conduct a table top exercise incorporating some type of disaster/emergency with the Windsor Severance Fire Protection District to practice our skill and develop reactive measures to these potential situations.

In working to establish best practices in the police department we will be looking at all of our different function in the next two year to determine areas where we can improve our efficiency, documentation, training, record retention and providing services to the community.

CHALLENGES

Several officer left the department in the past 18 months creating difficulties and shortages in our schedule, those vacancies have been filled and by the end of 2014 the new officers to the department will have completed their basic training with the department and will be placed in the schedule bringing the platoons back up to a more normal patrol strength.

In 2014 the police department did hire one additional officer and once that officers was placed in the schedule we planned to put one more person in the investigation section of the police department. Due to our manpower shortages we were not able to complete that goal and that program has now been delayed until the 2nd quarter of 2015.

Crossing guards present another challenge for 2015, this is a position that has been difficult to keep fully staffed and we continue to have shortages in those positions. 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 2015 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.

POLICE DEPARTMENT PERFORMANCE INDICATORS						
<i>Performance Indicators</i>		<i>2009</i>	<i>2010</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>
Output	Adult Arrest	234	217	310	329	340
	Juvenile Detentions	63	64	46	57	27
	Traffic Citations	1591	821	784	743	745
	Municipal Citations	1241	1661	1417	1908	1657
	Calls for Service	5442	7506	6123	6344	5906
	Penal Cases filed (<i>County</i>)	125	147	122	162	133
	Misdemeanors Cleared by Arrest	243	230	284	360	313
	Felony Complaints Cleared by Arrest	51	34	47	66	72
Efficiency	Gen. Fund Police Expenditures	\$2,151,584	\$2,111,131	\$2,351,966	\$2,543,964	\$2,661,340
	Population	Est. 19,265	18,644	Est. 19,519	Est. 20,455	Est. 21,330
	Cost of Police Services / Citizen	\$111.68	\$113.23	\$120.50	\$124.37	\$124.76
Effectiveness	Dept Expenditures as % of General Fund	19.1%	19.4%	18.5%	21.7%	22.09%
	Monetary Loss (<i>misdemeanor complaints</i>)	\$23,532	\$24,884	\$32,895	\$24,132	\$13,375
	Monetary Recovery (<i>misdemeanor complaints</i>)	\$2,005	\$1,236	\$2,896	\$3,870	\$2,616
	% Recovery of Misdemeanor Monetary Loss	8.5%	5.0%	8.8%	16.04%	19.55%
	Monetary Loss (<i>felony complaints</i>)	\$267,991	\$207,717	\$2,302,948	\$248,544	\$167,802
	Monetary Recovery (<i>felony complaints</i>)	\$51,020	\$13,241	\$176,793	\$83,610	\$12,654
	% Recovery of Felony Monetary Loss	19.0%	6.4%	7.7%	33.64%	7.54%

PERSONNEL SUMMARY						
<i>Position</i>	<i>2010</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>	<i>2014</i>	<i>2015 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	4
Police Officer	12	12	13	13	13	13
Police Officer / Detective	1	1	1	1	2	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	2	2	2	2
TOTAL Full-Time Employees	23	23	25	25	26	28
TOTAL Part-Time Employees**	4	4	0.51 FTE	0.51 FTE	0.74 FTE	0.74 FTE

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

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

There are 2 new Police Officers budgeted for 2015. Two existing police officers will be promoted to Police Sergeants.

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Public Works Department



Terry Walker
Director of Public Works

DIRECTOR OF PUBLIC WORKS

Admin Assistant

Facilities Services

Wastewater Treatment

Public Works Operations Manager

Facilities Manager

WWTP Superintendent

Fleet Management

Utilities

Custodial Supervisor

Facilities Maint. Tech.

WWTP Operator

Fleet Mechanic

Utility Foreman *new*

Utility Technician Water

Utility Technician Water

Recycling

Utility Tech. WWTP

Fleet Mechanic

2 Regular Part-time

Custodial Technician

Custodian

Custodian

2 Regular Part-time

Fleet Mechanic

Streets

Street Supervisor *new*

PW Heavy Equipment Operator

Equip Optr/PW Maint Tech Streets

Equip Optr/PW Maint Tech Drain

Responsible for these additional budgetary divisions / functions

Water System

Sewer System & Plant

Storm Drainage System

Capital Purchases (CIF)



Operations

**DEPARTMENT
PUBLIC WORKS**

BUDGET SUMMARY				
REVENUE SOURCES	2013 ACTUAL	2014 BUDGET	2014 PROJECTED	2015 BUDGET
General Fund	\$ 1,612,382	\$ 1,679,147	\$ 1,746,387	\$ 2,014,782
Capital Improvement Fund (CIF)	17,192	154,255	782,802	241,937
Water Fund	2,894,681	4,472,770	6,529,178	3,867,990
Sewer Fund	1,214,185	1,874,339	1,839,591	2,523,226
Storm Drainage Fund	277,967	250,290	253,411	284,565
Fleet Management Fund (FF)	827,708	1,256,069	1,201,146	1,382,853
Facility Services Fund (FS)	614,464	612,806	606,228	600,340
TOTAL REVENUES	\$ 7,458,580	\$ 10,299,676	\$ 12,958,742	\$ 10,915,692
EXPENDITURES BY CATEGORY				
<u>Public Works Administration - 430</u>				
Personnel	\$ 237,220	\$ 249,761	\$ 259,786	\$ 314,750
Operation & Maintenance	50,809	54,524	63,721	67,142
Interfund Transfer (for Fleet)	36,914	34,512	34,512	34,512
Interfund Transfer (for IT)	101,023	92,021	92,021	104,563
Small Equipment (CIF)	4,117	-	21,413	-
Capital Outlay (CIF)	-	-	-	171,681
TOTAL PUBLIC WORKS	\$ 430,084	\$ 430,818	\$ 471,453	\$ 692,648
<u>Recycling - 428</u>				
Personnel	\$ 15,619	\$ 13,170	\$ 15,450	\$ 13,170
Operation & Maintenance	28,528	29,600	30,074	36,800
Capital Outlay (CIF)	-	-	-	18,550
TOTAL RECYCLING	\$ 44,147	\$ 42,770	\$ 45,524	\$ 68,520
<u>Streets & Alleys - 429</u>				
Personnel	\$ 157,649	\$ 217,006	\$ 229,572	\$ 321,645
Operation & Maintenance	644,152	640,058	677,455	726,968
Interfund Transfer (for Fleet)	160,369	152,628	152,628	152,628
Small Equipment (CIF)	-	1,755	1,755	19,000
Operation & Maintenance (CIF)	-	63,500	61,410	6,500
Developer Reimbursement Agreements (CIF)	-	-	-	-
TOTAL STREETS & ALLEYS	\$ 962,170	\$ 1,074,947	\$ 1,122,820	\$ 1,226,742
<u>Town Hall - 457</u>				
Operation & Maintenance	\$ 63,668	\$ 56,096	\$ 54,150	\$ 56,603
Interfund Transfer (for Fleet)	8,837	8,241	8,241	8,241
Interfund Transfer (for Facilities)	151,741	174,300	174,300	177,758
Small Equipment (CIF)	2,641	2,500	-	-
Operation & Maintenance (CIF)	63	80,000	692,203	-
Capital Outlay (CIF)	10,371	6,500	6,022	17,706
TOTAL TOWN HALL	\$ 237,321	\$ 327,637	\$ 934,916	\$ 260,309
<u>Water System</u>				
Personnel	\$ 199,153	\$ 259,551	\$ 197,332	\$ 161,465
Operation & Maintenance	2,118,055	2,125,151	2,120,392	2,631,523
Interfund Transfers (for Administration)	400,654	427,907	427,907	467,114
Interfund Transfer (for Fleet)	71,665	94,215	221,201	69,215
Interfund Transfer (for IT)	16,328	15,946	15,946	16,072
Capital Outlay	88,826	1,550,000	3,546,400	522,600
TOTAL WATER	\$ 2,894,681	\$ 4,472,770	\$ 6,529,178	\$ 3,867,990

continued...

Operations

EXPENDITURES BY CATEGORY ...continued	2013 ACTUAL	2014 BUDGET	2014 PROJECTED	2015 BUDGET
<u>Sewer System</u>				
Personnel	\$ 83,075	\$ 134,251	\$ 120,784	\$ 163,358
Operation & Maintenance	67,489	99,737	93,499	109,471
Interfund Transfer (for Administration)	190,640	211,260	211,260	248,084
Interfund Transfer (for Fleet)	64,939	63,207	63,207	63,207
Capital Outlay	163,712	494,875	494,875	192,630
TOTAL SEWER	\$ 569,855	\$ 1,003,331	\$ 983,624	\$ 776,751
<u>Sewer Plant</u>				
Personnel	\$ 165,246	\$ 173,170	\$ 170,912	\$ 178,452
Operation & Maintenance	394,481	625,405	612,621	676,192
Interfund Transfer (for Fleet)	34,463	32,848	32,848	32,848
Interfund Transfer (for IT)	22,471	21,585	21,585	21,983
Capital Outlay	27,669	18,000	18,000	837,000
TOTAL SEWER PLANT	\$ 644,330	\$ 871,008	\$ 855,967	\$ 1,746,475
<u>Storm Drain System</u>				
Personnel	\$ 78,249	\$ 79,430	\$ 77,855	\$ 16,401
Operation & Maintenance	154,335	125,960	130,657	223,265
Interfund Transfer (for Fleet)	45,383	44,899	44,899	44,899
TOTAL STORM DRAIN	\$ 277,967	\$ 250,290	\$ 253,411	\$ 284,565
<u>Fleet Management - 491</u>				
Personnel (FF)	\$ 202,988	\$ 205,695	\$ 222,361	\$ 213,403
Operation & Maintenance (FF)	248,938	340,324	268,610	301,450
Capital Outlay (FF)	375,782	710,050	710,175	868,000
TOTAL FLEET MANAGEMENT	\$ 827,708	\$ 1,256,069	\$ 1,201,146	\$ 1,382,853
<u>Custodial Service- 496</u>				
Personnel (FS)	\$ 211,209	\$ 220,683	\$ 222,786	\$ 225,703
Operation & Maintenance (FS)	55,738	60,260	56,914	60,260
Small Equipment (CIF)	-	-	-	8,500
TOTAL CUSTODIAL SERVICES	\$ 266,948	\$ 280,943	\$ 279,700	\$ 294,463
<u>Facility Maintenance- 497</u>				
Personnel (FS)	\$ 131,049	\$ 136,598	\$ 134,190	\$ 141,113
Operation & Maintenance (FS)	210,468	189,265	186,338	167,265
Interfund Transfer (for Fleet) (FS)	6,000	6,000	6,000	6,000
TOTAL FACILITY MAINTENANCE	\$ 347,517	\$ 331,863	\$ 326,529	\$ 314,378
ALL TOTAL EXPENDITURES	\$ 7,502,727	\$ 10,342,446	\$ 13,004,266	\$ 10,915,692

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 632 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 143 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 400 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 utilizes 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.

RELATIONSHIP TO THE STRATEGIC PLAN

The Public Works department has several 2015 budget items that directly relate to the 2014-2016 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: *Make street maintenance a priority*. The 2015 budget includes increased projections for street maintenance including increased patching activities, patch work equipment, street marking supplies and snow removal materials. 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 E: *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 and leak detection of town water mains. Public Works will also continue to explore the feasibility of phasing in alternative fuel vehicles.

CHALLENGES

The Public Works department faces the challenge of rising construction costs. Items such as asphalt material and labor costs are going to increase project costs. For example, as the need for asphalt patching grows due to deteriorating roads from increased traffic, the asphalt line item will continue to rise.

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 utility locates and more water line breaks that must be fixed as quickly as possible. As more neighborhoods are developed, there are more streets to be maintained. The Public Works department has the challenge to coordinate with each of the Town Departments to make sure the town's infrastructure is being maintained as 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 (2015-2019).
- 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 though all divisions.

PUBLIC WORKS PERFORMANCE INDICATORS						
Performance Indicators		2009	2010	2011	2012	2013
Output	New Paved Roads to Maintain Miles	2.1	6.8	2.78	1.77	0
	Paved Road Miles	133.2	140	143.23	145	144.3
	Sanitary Sewer Main Miles	86	94	94	95	94.7
	Potable Water Main Miles	117	117	117	117	118.1
	FM In-house service calls				131	65
	FM Contracted repairs				121	102
	FM Scheduled preventative maintenance contracted				22	39
	FM In-house routine inspections				235	866
Efficiency	Average Response Time to PW Calls	12min	12 min	12 min	12 min	12 min
	Dept Expenditures as % of General Fund (Streets, Pub Works, & Cemetery 2008-2009)	13.5%	12.3%	10.3%	11.6%	11.5%
	Facilities Maintenance / Cost per sq ft	-	-	\$2.86/sf	\$3.30/sf	\$4.16/sf
	Custodial / Cost per sq ft	-	-	\$2.88/sf	\$3.14/sf	\$3.20/sf
Effectiveness	New Utility Accounts (Water, Sewer, Storm Drain)	124	194	306	313	1,342
	Number of Public Works/ Utilities/ Fleet/ Facilities employees*	16	16	21	21	22
	Floor refinish (materials cost)	-	-	\$6,000	\$8,284	\$4,485
	FM contracted equipment repair serv. calls / \$\$s	-	-	\$49,270	121/\$57,673	102/\$95,326

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

PERSONNEL SUMMARY						
<i>Position</i>	<i>2010</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>	<i>2014</i>	<i>2015 Planned</i>
Director of Public Works	1	1	1	1	1	1
Public Works Crew Supervisor	1	1	1	-	-	-
Public Works Operations Manager	-	-	-	1	1	1
WWater Treatment Plant Superintendent	1	1	1	1	1	1
WWater Treatment Plant Operator	1	1	1	1	1	1
Fleet Manager	1	1	1	1	-	-
Fleet Mechanic	2	2	2	3	3	3
Street Supervisor	-	-	-	-	-	1
Public Works Maintenance Tech / Equip Operator – Streets	4	4	4	4	4	3
Administrative Assistant	1	1	1	1	1	1
Utility Foreman	-	-	-	-	-	1
Utility Technician – Water	2	2	2	2	3	2
Utility Technician – Sewer	1	1	1	1	2	2
Facilities Manager	1	1	1	1	1	1
Facilities Maintenance Technician	-	1	1	1	1	1
Custodial Supervisor	-	1	1	1	1	1
Custodial Technician	-	1	1	1	1	1
Custodians	-	2	2	2	2	2
TOTAL Full-Time Employees	16	21	21	22	23	23
TOTAL Part-Time Employees	-	3	1.0 FTE	2.6 FTE	2.6 FTE	2.6 FTE
TOTAL Seasonal Employees*	2.19 FTE	2.19 FTE	2.2 FTE	0.9 FTE	0.795 FTE	0.615 FTE

**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*

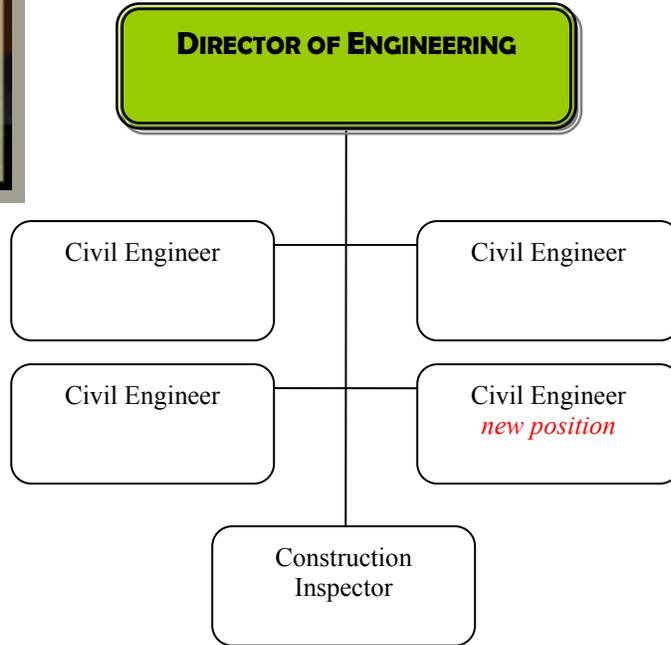
There are 2 position changes: new utility foreman replaced water technician and a new street supervisor replaced a stormwater technician.

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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	2013 ACTUAL	2014 BUDGET	2014 PROJECTED	2015 BUDGET
General Fund	\$ 591,997	\$ 618,025	\$ 623,417	\$ 743,073
Capital Improvement Fund (CIF)	2,931,353	2,931,770	3,511,616	5,954,581
Water Fund	1,380,886	1,957,067	2,695,022	907,178
Non-Potable Water Division Water Fund	-	3,779,000	3,946,380	2,861,325
Sewer Fund	1,122,955	230,423	230,423	232,396
Storm Drainage Fund	248,551	2,046,217	1,409,521	4,020,130
TOTAL REVENUES	\$ 6,275,741	\$ 11,562,501	\$ 12,416,378	\$ 14,718,683
EXPENDITURES BY CATEGORY				
<u>Engineering - 431</u>				
Personnel	\$ 496,182	\$ 512,940	\$ 505,509	\$ 628,198
Operation & Maintenance	21,761	24,256	37,079	34,943
Interfund Transfer (for Fleet)	21,935	20,487	20,487	20,487
Interfund Transfer (for IT)	37,959	44,698	44,698	43,261
Interfund Transfer (for Facilities)	14,161	15,644	15,644	16,184
Operation & Maintenance Streets (CIF)	1,299,539	1,421,000	1,492,100	2,170,000
Capital Outlay Streets (CIF)	1,631,814	1,510,770	2,011,780	3,784,581
TOTAL ENGINEERING	\$ 3,523,350	\$ 3,549,795	\$ 4,135,033	\$ 6,697,655
<u>Water Plant Investment & Raw Water - 471</u>				
Interfund Transfer (1/2 Kern Loan)	\$ 151,986	\$ 151,986	\$ 1,599,191	\$ 151,986
Capital Outlay	1,228,900	1,805,081	1,095,831	755,192
TOTAL WATER PLANT INVESTMENT	\$ 1,380,886	\$ 1,957,067	\$ 2,695,022	\$ 907,178
<u>Sewer Plant Investment - 481 / 482</u>				
Capital Outlay	\$ 889,826	\$ -	\$ -	\$ -
Debt Service	233,128	230,423	230,423	232,396
TOTAL SEWER PLANT INVESTMENT	\$ 1,122,955	\$ 230,423	\$ 230,423	\$ 232,396
<u>Storm Drain Plant Investment - 483</u>				
Interfund Transfer (1/2 Kern Loan)	\$ 151,986	\$ 151,986	\$ 151,986	\$ 151,986
Capital Outlay	96,565	1,894,231	1,257,535	3,868,144
TOTAL STORM DRAIN PLANT INVESTMENT	\$ 248,551	\$ 2,046,217	\$ 1,409,521	\$ 4,020,130
<u>Non-Potable Division Water Fund - 484</u>				
Capital Outlay	\$ -	\$ 3,779,000	\$ 3,946,380	\$ 2,861,325
TOTAL STORM DRAIN PLANT INVESTMENT	\$ -	\$ 3,779,000	\$ 3,946,380	\$ 2,861,325
ALL TOTAL EXPENDITURES	\$ 6,275,741	\$ 11,562,501	\$ 12,416,378	\$ 14,718,683

ENGINEERING MISSION STATEMENT

The Engineering Department goal is to plan and deliver quality sustainable public infrastructure through the application of high-level engineering practices. The Department strives to be an engineering resource for all Town Departments and endeavors to foster teamwork, with the belief that 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.

2014 ENGINEERING DEPARTMENT ACCOMPLISHMENTS

- Completed bridge replacement project on County Road 21 where it crosses the Greeley No. 2 Canal.
- Oversight of 3 million gallon water tank construction.
- Construction 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 \$1.4 million.
- Oversight of a storm drainage project design for the Law Basin West Tributary.
- Oversight of design of a FEMA Pre-disaster Mitigation project to construct storm drainage infrastructure near the intersection of State Highway 392 and Weld County Road 21.
- Managed construction of a southbound right-turn lane on Weld County Road 19 at State Highway 392 to improve traffic movement.
- Continued design and property acquisition for a project to eliminate an existing sewer lift station.

RELATIONSHIP TO THE STRATEGIC PLAN

The Engineering Department budget relates to all of the priorities addressed in Goal 4: *Develop and Maintain Effective Infrastructure*. For example, the 2015 budget includes \$2.1 million for street rehabilitation as prescribed by the Pavement Management Program. Also, the Engineering Department is overseeing several capital projects starting in 2015 such as:

- Finish constructing 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.
- Construct the Law Basin West Tributary Channel.
- Design a traffic roundabout for the intersection of 7th Street and Eastman Park Drive.
- Construct a flood gate in the Eaton Ditch to reduce 7th Street flooding events.

In 2015, 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.

CHALLENGES

The biggest challenge for the Engineering Department will be staying on track with the amount of large scale projects scheduled for 2015. 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.

2015 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)
- Design traffic roundabout for intersection at 7th Street and Eastman Park Drive (04-429-8445)
- Construct Eaton Ditch flood control gate (04-429-8445)
- Finish constructing 3 million gallon water tank. (06-471-8456-906)

ENGINEERING DEPARTMENT PERFORMANCE INDICATORS						
<i>Performance Indicators</i>		<i>2009</i>	<i>2010</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>
Output & Effectiveness	Subdivision Plat Reviews	2	2	8	12	21
	Site Plan Reviews	10	10	11	7	21
	Annexation Request Reviews	3	3	3	1	30
	Rezoning Request Reviews	2	2	1	0	2
	Conditional Use Grants Reviewed	3	3	4	12	2
	Single Family Housing Unit Permits Issued	96	96	244	437	356
	Multi-family Housing Unit Permits Issued	0	0	0	0	9
	Commercial Permits Issued	4	4	1	2	5
	Industrial Permits Issued	4	4	3	2	13
	Annual Water Consumption (<i>millions of gallons</i>)	578.2	627.8	627.6	735.3	632.6
Efficiency	Gen. Fund Engineering Dept. Expenditures	\$669,194	\$550,651	\$565,856	\$593,477	\$591,997
	Expenditures as % of General Fund	5.95%	5.06%	4.45%	5.06%	4.91%
	Population	Est 19,265	18,644	Est 19,519	Est 20,455	Est 21,330
	Cost of Engineering Services per Citizen	\$37.66	28.54	\$28.99	\$29.01	\$27.75

PERSONNEL SUMMARY						
<i>Position</i>	<i>2010</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>	<i>2014</i>	<i>2015 Planned</i>
Director	1	1	1	1	1	1
Civil Engineer	3	3	3	3	3	4
Construction Inspector	1	1	1	1	1	1
TOTAL Full-Time Employees	5	5	5	5	5	6

There are no position changes for 2015, although there was an increase of a civil engineer at the end of 2014.

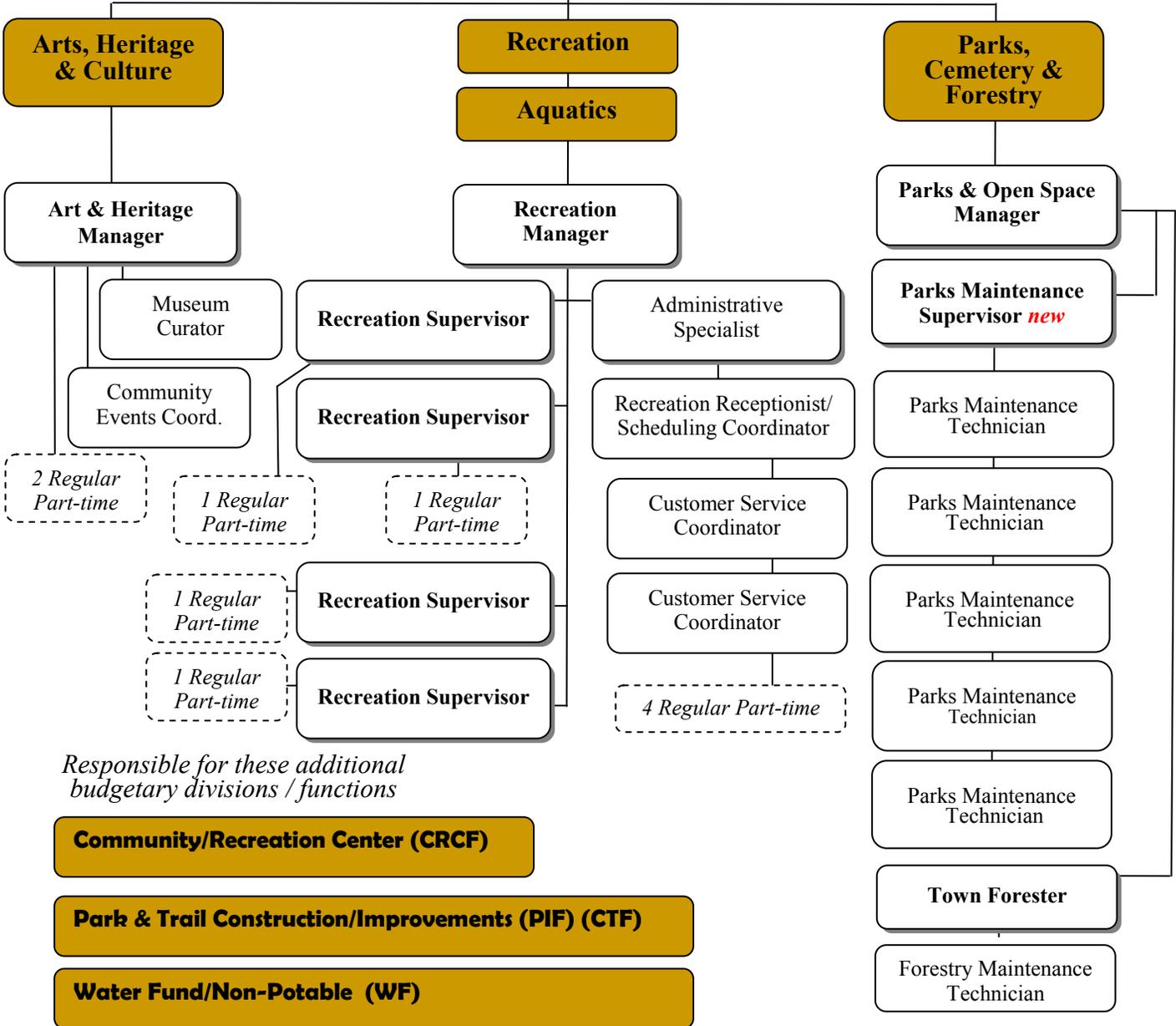
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Parks, Recreation & Culture Department



*Melissa Chew
Director of Parks, Recreation and Culture*

**DIRECTOR OF
PARKS, RECREATION & CULTURE**



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)

**DEPARTMENT
PARKS, RECREATION & CULTURE**

BUDGET SUMMARY				
REVENUE SOURCES	2013 ACTUAL	2014 BUDGET	2014 PROJECTED	2015 BUDGET
General Fund	\$ 3,619,736	\$ 3,921,954	\$ 3,870,626	\$ 4,013,754
Capital Improvement Fund (CIF)	425,213	1,756,680	1,805,902	1,148,218
Park Improvement Fund (PIF)	1,135,904	800,601	724,400	1,510,475
Conservation Trust Fund (CTF)	25,566	479,796	271,286	423,392
Community Recreation Fund (CRC)	1,109,601	1,158,804	1,145,568	1,125,576
Community Recreation Expansion Fund (CRCE)	-	-	-	9,485,594
Water Fund Non-Potable Water (WFNP)	1,039,110	392,780	528,596	413,517
TOTAL REVENUES	\$ 7,355,130	\$ 8,510,615	\$ 8,346,378	\$ 18,120,526
EXPENDITURES BY CATEGORY				
<u>Cemetery - 432</u>				
Personnel	\$ 68,041	\$ 75,818	\$ 70,773	\$ 78,034
Operation & Maintenance	23,813	29,322	34,189	37,401
Interfund Transfer (for Fleet)	14,512	13,450	13,450	13,450
Operation & Maintenance (CIF)	65,423	-	-	43,744
Capital Outlay (CIF)	-	329,547	269,547	329,670
TOTAL CEMETERY	\$ 171,789	\$ 448,137	\$ 387,959	\$ 502,299
<u>Community Events - 433</u>				
Personnel	\$ 26,007	\$ 42,372	\$ 60,319	\$ 73,182
Operation & Maintenance	63,013	71,194	73,069	137,925
Interfund Transfer (for Facilities)	-	-	-	3,591
TOTAL COMMUNITY EVENTS	\$ 89,019	\$ 113,566	\$ 133,388	\$ 214,698
<u>Forestry - 450</u>				
Personnel	\$ 176,696	\$ 198,810	\$ 187,555	\$ 198,513
Operation & Maintenance	55,809	71,632	60,508	74,020
Interfund Transfer (for Fleet)	52,254	50,415	50,415	50,415
Interfund Transfer (for Facilities)	3,453	3,674	3,674	-
Small Equipment (CIF)	-	-	2,535	-
TOTAL FORESTRY	\$ 288,212	\$ 324,531	\$ 304,687	\$ 322,947
<u>Recreation - 451</u>				
Personnel	\$ 672,253	\$ 757,232	\$ 653,766	\$ 666,732
Operation & Maintenance	346,908	364,530	450,052	450,692
Interfund Loans & Transfers (for CRC)	450,000	450,000	450,000	387,000
Interfund Transfer (for Fleet)	64,211	60,969	60,969	60,969
Interfund Transfer (for IT)	58,321	75,406	75,406	56,770
Small Equipment & Operations / Maint. (CIF)	11,235	34,300	32,396	22,600
Capital Outlay (CIF)	21,081	-	-	10,000
TOTAL RECREATION	\$ 1,624,010	\$ 1,742,437	\$ 1,722,589	\$ 1,654,763
<u>Aquatics / Municipal Pool - 452</u>				
Personnel	\$ 122,899	\$ 125,611	\$ 123,341	\$ 126,788
Operation & Maintenance	62,056	59,601	58,816	61,389
Interfund Transfer (for Facilities)	1,149	1,357	1,357	1,381
Operation & Maintenance (CIF)	9,137	-	-	17,000
Small Equipment (CIF)	20,573	-	-	2,000
Capital Outlay (CIF)	24,269	239,350	298,461	-
TOTAL AQUATICS / SWIMMING POOL	\$ 240,083	\$ 425,918	\$ 481,975	\$ 208,558

...continued

Operations

EXPENDITURES BY CATEGORY ...Cont.	2013 ACTUAL	2014 BUDGET	2014 PROJECTED	2015 BUDGET
<u>Parks Maintenance - 454</u>				
Personnel	\$ 602,075	\$ 675,905	\$ 642,197	\$ 701,214
Operation & Maintenance	253,023	275,343	275,847	302,436
Interfund Transfer (for Fleet)	196,481	185,244	185,244	185,244
Interfund Transfer (for IT)	60,243	64,593	64,593	72,308
Interfund Transfer (PIF)	24,246	25,601	650,601	25,873
Capital Outlay (PIF)	-	625,000	-	-
Interfund Transfer (for Facilities)	4,286	4,918	4,918	3,737
Operation & Maintenance (CIF)	-	5,000	5,000	50,000
Small Equipment (CIF)	15,007	10,000	12,535	10,000
Capital Outlay (CIF)	7,500	820,000	820,000	347,409
TOTAL PARKS MAINTENANCE	\$ 1,162,861	\$ 2,691,604	\$ 2,660,935	\$ 1,698,222
<u>Art and Heritage - 456</u>				
Personnel	\$ 176,594	\$ 188,967	\$ 174,102	\$ 187,395
Operation & Maintenance	45,106	54,540	75,015	55,172
Operation & Maintenance (CIF)	20,181	17,760	2,760	40,000
Interfund Transfer (for IT)	15,870	15,959	15,959	21,476
Interfund Transfer (for Facilities)	4,664	5,094	5,094	6,521
Small Equipment (CIF)	-	3,000	3,000	-
Capital Outlay (CIF)	-	58,138	50,000	45,000
TOTAL ART AND HERITAGE	\$ 262,415	\$ 343,457	\$ 325,930	\$ 355,563
<u>Poudre Trail - 440</u>				
Poudre Trail Operation & Maintenance (CTF)	\$ 9,000	\$ 10,000	\$ 9,000	\$ 9,000
Poudre Trail Capital Outlay (CTF)	-	250,000	2,760	-
Poudre Trail Operation & Maintenance (PIF)	14,000	10,000	9,000	9,000
Poudre Trail Capital Outlay (PIF)	-	25,000	-	25,000
TOTAL POUUDRE TRAIL	\$ 23,000	\$ 295,000	\$ 20,760	\$ 43,000
<u>Windsor Lake Trail - 441</u>				
Windsor Lake Trail Operation & Maintenance (CIF)	\$ -	\$ 11,155	\$ 11,155	\$ -
Windsor Lake Trail Capital Outlay (PIF)	123,733	55,000	-	205,000
Windsor Lake Trail Capital Outlay (CTF)	16,566	219,796	258,771	414,392
TOTAL WINDSOR LAKE TRAIL	\$ 140,299	\$ 285,951	\$ 270,681	\$ 619,392
<u>Covenant Park - 443</u>				
Covenant Park Small Equipment (CIF)	\$ 294	\$ -	\$ -	\$ -
TOTAL COVENANT PARK	\$ 294	\$ -	\$ -	\$ -
<u>Founders Green Park - 444</u>				
Founders Park Operations(CIF)	\$ -	\$ -	\$ 7,245	\$ -
Founders Park Capital Outlay (CIF)	-	-	21,275	-
TOTAL FOUNDERS PARK	\$ -	\$ -	\$ 28,520	\$ -
<u>Diamond Valley Park - 445</u>				
Diamond Valley Small Equipment (CIF)	\$ -	\$ -	\$ -	\$ -
Diamond Valley Park Capital Outlay (CIF)	15,357	-	-	-
Diamond Valley Park Capital Outlay (PIF)	-	-	-	-
TOTAL DIAMOND VALLEY PARK	\$ 15,357	\$ -	\$ -	\$ -
<u>Windsor West Park - 460</u>				
Windsor West Park Small Equipment (CIF)	\$ -	\$ 9,430	\$ 9,430	\$ -
Windsor West Park Capital Outlay (CIF)	-	142,770	132,770	-
TOTAL WINDSOR WEST PARK	\$ -	\$ 152,200	\$ 142,200	\$ -

...continued

Operations

EXPENDITURES BY CATEGORY ...Cont.	2013 ACTUAL	2014 BUDGET	2014 PROJECTED	2015 BUDGET
<u>Main Park - 461</u>				
Main Park Small Equipment (CIF)	\$ 5,637	\$ -	\$ -	\$ -
Main Park Capital Outlay (CIF)	98,730	20,000	20,000	113,190
TOTAL MAIN PARK	\$ 104,367	\$ 20,000	\$ 20,000	\$ 113,190
<u>Boardwalk Park - 462</u>				
Boardwalk Park Small Equipment (CIF)	\$ 1,389	\$ -	\$ -	\$ -
Boardwalk Park Operations & Maintenance (CIF)	1,236	-	-	-
Boardwalk Park Capital Outlay (CIF)	1,747	-	-	-
Boardwalk Park Operations & Maintenance (PIF)	-	-	-	2,000
Boardwalk Park Capital Outlay (PIF)	-	-	-	21,602
TOTAL BOARDWALK PARK	\$ 4,372	\$ -	\$ -	\$ 23,602
<u>Chimney Park - 463</u>				
Chimney Park Small Equipment (CIF)	\$ 6,103	\$ -	\$ -	\$ -
Chimney Park Capital Outlay (CIF)	22,783	-	-	57,310
TOTAL CHIMNEY PARK	\$ 28,885	\$ -	\$ -	\$ 57,310
<u>Windsor Village Park - 465</u>				
Windsor Village Small Equipment (CIF)	\$ 1,905	\$ -	\$ 16,675	\$ -
Windsor Village Capital Outlay (CIF)	39,549	-	23,000	-
TOTAL WINDSOR VILLAGE PARK	\$ 41,454	\$ -	\$ 39,675	\$ -
<u>Poudre Natural Area - 466</u>				
Poudre Natural Area Small Equipment (CIF)	\$ -	\$ 2,530	\$ 2,530	\$ -
TOTAL POUFRE NATURAL AREA	\$ -	\$ 2,530	\$ 2,530	\$ -
<u>Eastman Park - 470</u>				
Eastman Park Small Equipment (CIF)	\$ 6,957	\$ -	\$ -	\$ 25,000
Eastman Park Capital Outlay (CIF)	-	20,700	21,213	-
Eastman Park Capital Outlay (PIF)	49,093	-	-	-
TOTAL EASTMAN PARK	\$ 56,049	\$ 20,700	\$ 21,213	\$ 25,000
<u>Windsor Highland Park - 472</u>				
Windsor Highland Park Operations & Maint. (CIF)	\$ -	\$ -	\$ 21,428	\$ -
TOTAL WINDSOR HIGHLAND PK	\$ -	\$ -	\$ 21,428	\$ -
<u>Aberdour (Stonehenge) Park - 474</u>				
Stonehenge Park Capital Outlay (PIF)	\$ 30,000	\$ 20,000	\$ 20,000	\$ -
Aberdour Park Operations & Maintenance (CIF)	-	1,610	1,610	-
TOTAL STONEHENGE PARK	\$ 30,000	\$ 21,610	\$ 21,610	\$ -
<u>Northern Lights Park - 477</u>				
Northern Lights Park Capital Outlay (PIF)	\$ 894,832	\$ -	\$ -	\$ -
TOTAL NORTHERN LIGHTS PARK	\$ 894,832	\$ -	\$ -	\$ -
<u>Fossil Belmont Park - 478</u>				
Fossil Belmont Park Capital Outlay (PIF)	\$ -	\$ 40,000	\$ 44,799	\$ 1,222,000
TOTAL FOSSIL BELMONT PARK	\$ -	\$ 40,000	\$ 44,799	\$ 1,222,000
<u>Community Recreation Center - 490</u>				
Personnel (CRC)	\$ 333,855	\$ 365,843	\$ 363,767	\$ 315,317
Operation & Maintenance (CRC)	144,086	145,375	134,315	146,108
Debt Service (CRC)	372,475	366,975	366,875	381,275
Interfund Transfer (for IT) (CRC)	59,499	63,012	63,012	50,860
Interfund Transfer (for Facilities)	199,686	217,599	217,599	232,016
Small Equipment (CIF)	8,442	3,000	2,946	7,050
Operation & Maintenance (CIF)	20,678	30,000	20,000	3,500
Capital Outlay (CIF)	-	-	-	24,745
TOTAL COMMUNITY REC CENTER	\$ 1,138,722	\$ 1,191,804	\$ 1,168,514	\$ 1,160,871

...continued

Operations

EXPENDITURES BY CATEGORY ...Cont.	2013 ACTUAL	2014 BUDGET	2014 PROJECTED	2015 BUDGET
<u>Community Rec Center Expansion - 493</u>				
Capital Outlay (CRCE)	-	-	-	\$ 9,485,594
TOTAL COM REC CENTER EXPANSION	\$ 1,138,722	\$ 1,191,804	\$ 1,168,514	\$ 9,485,594
<u>Non-Potable Water System - 484</u>				
Operation & Maintenance (WFNP)	\$ 108,765	\$ 58,808	\$ 164,624	\$ 88,808
Interfund Transfer to General Fund (WFNP)	30,000	30,000	30,000	10,000
Interfund Transfer to Storm Drainage Fund (WFNP)	431,097	-	-	-
Debt Services (WFNP)	303,972	303,972	303,972	303,972
Capital Outlay (WFNP)	165,276	-	30,000	10,737
TOTAL NON-POTABLE WATER SYSTEM	\$ 1,039,110	\$ 392,780	\$ 528,596	\$ 413,517
ALL TOTAL EXPENDITURES	\$ 7,355,130	\$ 8,512,225	\$ 8,347,988	\$ 18,120,526

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, facilities and events. The Parks Division maintains 400 acres of developed land, open space and over 200 water acres, along with over 55 miles of trail. This acreage includes 11 neighborhood parks and 5 community parks as well as Lakeview Cemetery. The Recreation Division programs all athletics, fitness, seniors, pre-school, youth, adaptive, aquatics, skate park, two outdoor in-line hockey rinks, concessions, Chimney Park Pool, Windsor Lake and the Community Recreation Center among other collaborative sites. The Art & Heritage Division oversees various community 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 28.52 non-full time FTE’s at the height of the season to perform various park and facility maintenance functions, act as 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 and forestry, manages and operates all Town recreation and heritage facilities, and organizes, promotes, and delivers sports, leisure and heritage programs and services to the community.

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 and coaches 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 as well as the Community Recreation Center.

- *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 two pools as well as Windsor Lake. Pools include Chimney Park Pool and Windsor High School. 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 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

Strategic issues for the Parks, Recreation and Culture Department align with the 2014-2016 Strategic Plan, provide for long range visioning and address ongoing growth and maintenance challenges. These areas are summarized below.

RELATIONSHIP TO THE STRATEGIC PLAN

The Parks, Recreation and Culture department has multiple budget items that relate to the 2014-2016 Strategic Plan Update. The department's requests relate to:

Goal 1.E. Lead through stewardship of natural resources

- Staff will continue to implement components of the Poudre River Imitative GOCO Grant.
- An IGA with Colorado Parks and Wildlife is being forged in reference to conservation easements comprising the Frank State Wildlife Area.

Goal 1.H. Encourage Historic Preservation

- Opportunities will be explored for promoting historic information concerning Lakeview Cemetery
- Local landmark designation may be pursued for Lakeview Cemetery.

Goal 2.A. Provide diverse and healthy choices in leisure, culture and recreation

This entails not only day to day operations to provide recreation and cultural opportunities for the entire community through quality programs, facilities, service and management of natural resources, but capital projects as well.

- The Town anticipates events associated with Windsor’s 125th anniversary.
- CRC Expansion, if supported by voters, may consume a large portion of staff time in 2015-2016.
- Phase II of the Museum Landscape Plan will be implemented.
- The departmental Master Plan will be updated.

Goal 2.B. Promote creative and artistic outlets

- Staff will seek opportunities for public art components in our community through events at the Art & Heritage Center and the Public Art Plan.

CHALLENGES

The Parks, Recreation and Culture Department continues to face challenges associated with a growing population and the desire to maintain service levels as demand increases. As Windsor mirrors the strength of the national economy recovery, we are infiltrated with developer actions that require responses associated with parks, trails and landscaping. In the coming year the 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 sometimes difficult. Staff is not always successful in attaining adopted level of service standards. Maintenance demands increase with the 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. Creative funding, partnerships and grants are imperative to consider in trying to meet these demands.

Maintaining aging infrastructure or additional acreage and amenities comes with a cost. Balancing maintenance costs with the demand for new amenities requires planning and knowledge of asset depreciation. Staff is working on developing a long range plan that dovetails into the CIP Five Year Plan.

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 few years ago a cost recovery model was adopted, and staff has utilized this as a guide for controlling expenditures and targeting revenues – achieving stated cost recovery goals.

Recent changes in wage and hour law as well as the Affordable Care Act have forced alteration of typical strategies for seasonal services. Often seasonal positions are not able to be filled to the full budgeted amount.

When positions remain vacant for any length of time, it is extremely difficult to maintain level of service standards. Adjustments include more contractual services, breaking up one longer time frame into smaller frames or simply “doing more with less”.

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; compliance adjustments were completed in 2014 with the exception of the Community Recreation Center locker rooms, which will be accomplished in 2015 or with expansion.

A major project on the horizon is the expansion of the Community Recreation Center. Staff will be heavily involved in completing the final design, construction and implementation should the initiative receive voter support on November 4, 2014.

2014 PARKS, RECREATION & CULTURE DEPARTMENT GOALS AND OBJECTIVES - STATUS

- 1) Staff completed the ADA compliance updates to parks and recreational facilities, with the exception of the Community Recreation Center locker rooms which will occur in 2015 or with the proposed expansion. This has been an interdisciplinary team approach to accomplish these updates, and has progressed well. This was reflected in requests budgeted in the CIP as well as reflected in the Strategic Plan Goal 1.A.
- 2) Staff updated the trails master plan that identifies various trails and connections missing in the system, and prioritized them. Through capital projects over the next several years, and as development occurs, this plan will be implemented. This was 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 scheduled to have the deck replaced this summer. During this process, three separate filtration systems will be installed making each water body independent. This was reflected in requests budgeted in CIP as well as reflected in the Strategic Plan Goal 1.A.
- 4) Considerable time over the past 3-4 years has been dedicated to studying the feasibility of expanding the Community Recreation Center. This year was dedicated to refining numbers and informing the public of the proposed project. This was reflected in requests budgeted in GF as well as reflected in the Strategic Plan Goal 1.F.
- 5) Last year and this year, funds were budgeted to upgrade some aging infrastructure in the Town's parks. Windsor Village, Windsor West and Lakeview Cemetery all have new irrigation systems. This is reflected in requests budgeted in CIP as well as reflected in the Strategic Plan Goal 1.A.
- 6) An Interpretive Landscape Master Plan was developed for the Town of Windsor Museum and the first phase, a shelter near the depot, was completed this year. Additionally, some repair work was completed on the Eaton House, and in the fall staff began pursuit of a Local Landmark Designation in order to access State Historic Funds for a structural assessment. This was reflected in requests budgeted in CIP as well as reflected in the Strategic Plan Goal 1.F.

2015 PARKS, RECREATION & CULTURE DEPARTMENT GOALS AND OBJECTIVES

This year is really a time that sets the course of this department for the next 15-25 years. This will be accomplished through numerous planning and visioning exercises:

- 1) In 2007, the Parks, Recreation Trails and Open Lands Master Plan was updated. Having accomplished the goals that were identified in that document, a 2015 process will entail casting a vision into 2025 and beyond for parks, recreation and cultural services. This is reflected in requests budgeted in CIP as well as reflected in Strategic Plan Goal 2.A.
- 2) Having spent many years in a process of researching and studying the feasibility of expanding the Community Recreation Center. A November 4, 2014 ballot question will provide voters with an opportunity to support the initiative via a sales tax increase. Assuming success, staff will be involved with design, construction and eventual implementation of the new amenities. This will be reflected in requests budgeted in the CRC Expansion Fund as well as reflected in Strategic Plan Goal 2.A.
- 3) Staff will complete a Master Plan for the southern portion of Eastman Park. This area is in a floodway so development is limited, but recent concepts of a "string of pearls" along the Poudre River have generated some great natural area thoughts. The plan will solidify a concept for future implementation. This is reflected in requests budgeted in the CIP as well as reflected in Strategic Plan Goal 2.A.

- 4) The Trails Master Plan identifies a connection from the western portion of Windsor towards Town. In 2014 staff contacted property owners regarding potential easements, with the desire that construction can begin on some portions of a connection, primarily along Hwy 392 at CR3, in 2015. This is reflected in requests budgeted in CTF, LCOS and CIP as well as reflected in Strategic Plan Goal 2.A.
- 5) Despite a completed Master Plan for Boardwalk Park, landscaping at 6th and Cedar Streets has never been installed. This will complete a parking area for access to the lake and trail, and enhance the area. This is reflected in requests budgeted in CIP as well as reflected in Strategic Plan Goal 2.A.
- 6) Lakeview Cemetery Master Plan provides a strategy for beautification and enhancement. This will afford the opportunity to “market” the cemetery more and actually introduce some level of programming, perhaps even pursuing a Local Landmark designation. The historic intrigue may foster a destination of curiosity. The plan will be implemented in phases and larger components will not be implemented until need is documented. Implementation is reflected in requests budgeted in CIP as well as reflected in Strategic Plan Goal 2.A.
- 7) The Town of Windsor Museum in Boardwalk Park now has an Interpretive Landscape Master Plan and a Strategic Plan to guide future decisions. Implementation of these plans is reflected in requests budgeted in CIP as well as reflected in the Strategic Plan Goal 2.A.
- 8) Lastly, structural changes in the department may include an opportunity to focus more on non-potable water and open space. Development of an Open Space Plan by staff will provide a framework for consideration of land acquisition, conservation easements and management of open space properties such as Frank State Wildlife Area or the Kyger Reservoir. This is reflected in requests budgeted in CIP as well as reflected in the Strategic Plan Goal 2.A.

PARKS, RECREATION & CULTURE PERFORMANCE INDICATORS							
	<i>Performance Indicators</i>	<i>2010</i>	<i>2011</i>	<i>2012</i>	<i>2013 actual</i>	<i>2014 projected</i>	<i>2015 budgeted</i>
Output	Seniors Activities Participants:						
	Drop-in Activities	8856	8500	7396	6810	7000	7000
	Travel	1292	1300	936	592	600	600
	Lunch Program	4310	5100	5135	4330	5300	5300
	Rides	866	925	593	444	450	400
	Subtotal	15324	15825	14060	12176	13350	13300
	Youth Participants:						
	Hockey	NA	NA	NA	NA	NA	NA
	Baseball	574	559	629	647	747	775
	Softball	84	60	Combined w/baseball	NA	NA	NA
	Soccer	785	980	1058	1017	1112	1200
	Preschool Activities	1736	2100	2904	2780	2800	2800
	Sports Camps	223	226	163	67	272	250
	Dance	NA	NA	NA	NA	NA	NA
	Football	352	350	255	438	360	375
	Track	91	57	45	52	63	75
	Tennis	65	66	92	66	108	125
	Volleyball	186	138	296	357	363	375
	Basketball	1251	1200	1254	1088	1200	1200
	Teen Nights	3903	4000	4130	4433	4600	4600
	Start Smart	93	130	147	NA	NA	NA
	After School Programs	NA	NA	NA	NA	NA	NA
Subtotal	9343	9866	10973	10945	11625	11775	
							<i>continued</i>

Operations

		2010	2011	2012	2013 actual	2014 projected	2015 budgeted	
Output	<i>Performance Indicators (Continued)</i>							
	Basketball	17	21	21	23	24	24	
	Softball	56	60	57	60	60	60	
	Subtotal	73	81	78	83	84	84	
	Adventure Trips	180	250	93	20	56	60	
	Martial Arts	100	300	600	580	600	600	
	Fitness / Wellness	11990	12200	13105	13555	13750	13750	
	General classes youth & adult	4535	4200	288	161	200	200	
	Special Events	3800	4000	2037	1445	1500	1500	
	Adaptive Recreation	326	300	760	976	1000	1000	
	Drop-in Gym	8122	9000	7144	6772	7500	7500	
	Subtotal	29053	30250	24027	23509	24606	24610	
	Aquatics Program Participants:							
	Admissions	14188	14200	18299	17552	17050	17050	
	Passes / Punch Cards	988	1000	1500	1750	1800	1800	
	Lessons	1540	1450	1386	1424	1500	1500	
	Swim Team	158	160	98	121	125	125	
	Boat Permits	412	461	615	433	450	450	
	Subtotal	17286	17271	21898	21280	20925	20925	
	Cultural Historical Activities:							
	Concerts / Community Events	7300	7500	24915	35900	53625	58988	
	Classes	41	50	1144	30	25	50	
	School Visits			1314	727	295	400	
	Museum Visits	1572	2000	2052	1655	1615	2500	
	Subtotal	8913	9550	29425	38312	55560	61938	
	Parks & Forestry Services:							
Forestry Consultations	50	50	74	32	50	75		
Landscape Permits	36	42	19	19	25	30		
Brush Site Permits (to PW in 2012)	687	800	N/A	N/A	N/A	N/A		
Subtotal	773	892	93	51	75	105		
Not included in participants served:								
Park & Shelter Rentals	189	166	238	250	240	230		
# Trees Sold for Arbor Day	43	49	21	40	45	50		
Total participants served	76,159	83,735	105,323	103,511	118,544	133,733		
Efficiency	# FTE Staff / Participants Served	21/76,159	20/83,735	20/105,323	22/103,511	23/118,544	23/133,733	
	Acres managed (developed, undeveloped, open space)	389	445	445	452	430	430	
	Trails managed (miles)	42	44	44	55	55	56	
	Dept. Expenditures as % of Gen. Fund	30.9%	27.9%	30.7%	30.0%	30.8%	28.6%	
Effectiveness	Cost Recovery**							
	Recreation & Aquatics Programs (R/E) (does not include CRC transfer)	56.7%	60.2%	65.7%	65.5%	61.8	62.7%	
	Community Recreation Center (R/E) (does not include beginning balance)	42.5%	45.0%	50.3%	56.9%	51.8	54.9	

PERSONNEL SUMMARY						
<i>Position</i>	<i>2010</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>	<i>2014</i>	<i>2015 Planned</i>
Director of Parks, Rec, and Culture	1	1	1	1	1	1
Park & Open Space Manager	1	1	1	1	1	-
Parks Maintenance Tech Lead	1	1	-	1	1	1
Parks Maintenance Tech (includes Cemetery)	4	4	5	5	5	5
Parks Maintenance Supervisor	-	-	-	-	-	1
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	4	4	4
Recreation Admin Specialist	1	1	1	1	1	1
Recreation Coordinator	2	2	2	-	-	-
Recreation Receptionist / Scheduling	1	1	1	1	1	1
Building Maintenance Supervisor	1	-	-	-	-	-
Customer Service Coord. (former Bldg. Attn.)	1	1	1	2	2	2
Marketing / Web Specialist (former Sch. Coord.)	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	1
TOTAL Full-Time Employees	21	20	20	22	23	23
TOTAL Part-Time Employees	10	36.8 FTE	37.2 FTE	34.6 FTE	33.57FTE	29.23FTE

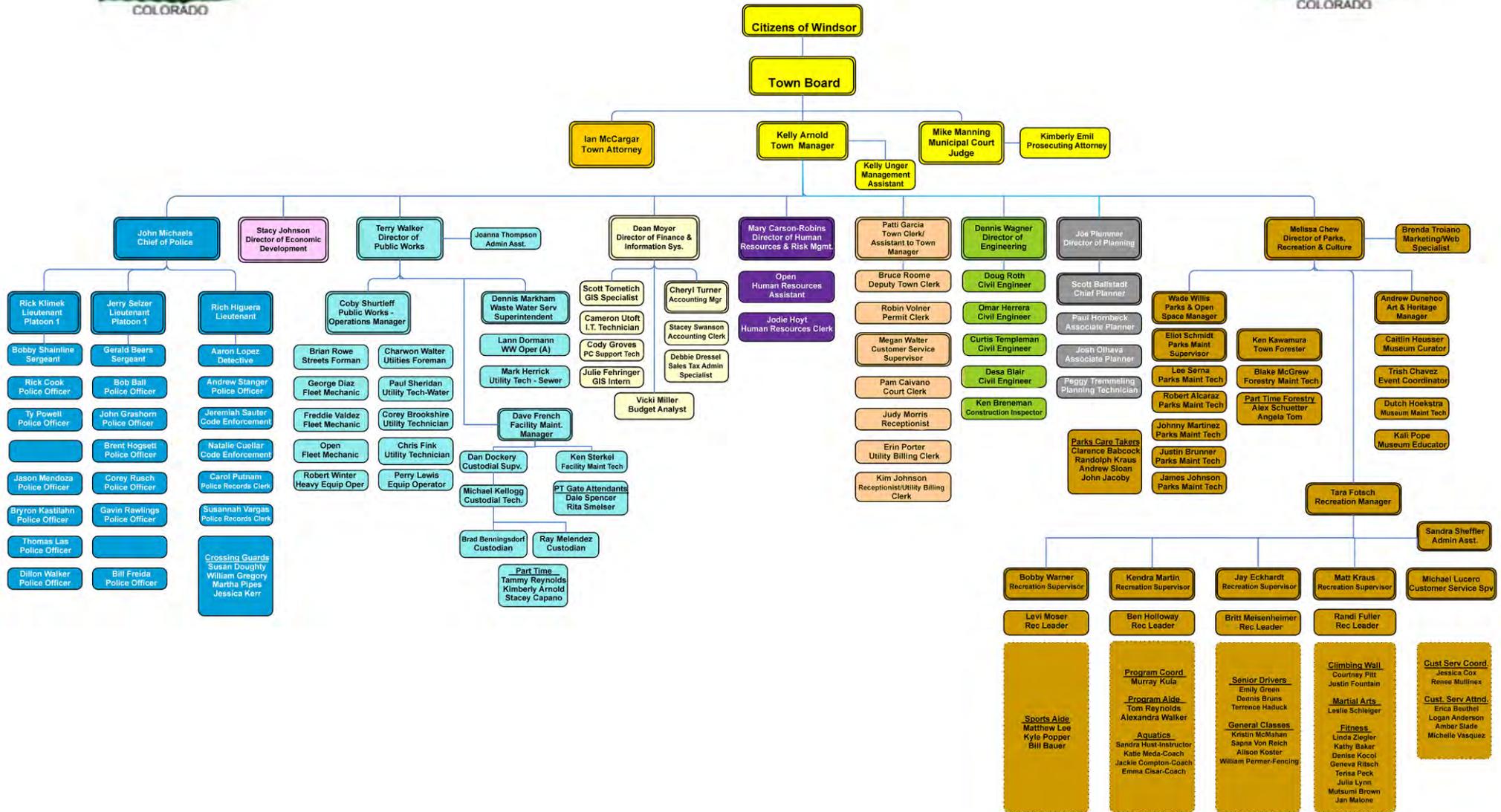
- *Part-time and seasonal employees will be noted only as full-time equivalent (FTE) starting 2011*
- *The Event Coordinator position was changed from part-time to full-time in 2014.*

A parks maintenance lead position was changed to a parks maintenance supervisor position for 2015.

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2014 Town of Windsor Organizational Chart



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STAFFING AND PERSONNEL

Budget requests for additional personnel in the 2015 Budget underscore the continued pressures on Town staff. Funds are allocated for 5.275 FTE positions: Assistant Town Attorney will be a 0.75 full-time employee rather than two contracted positions with an overall savings; two new police officers are needed to have more coverage during all shifts; a new Civil Engineer position and Customer Service position are due to increased demand; and the promotion of a part-time to a full-time position in the Information Technology department is the result of increased workload.

Other staffing changes are: create three new supervisor positions in Parks, Streets and Utilities, expected to be filled with internal promotions; adding two additional Police Sergeants based on internal promotions; eliminate the Marketing position from the Community Recreation Center Fund and replace it with a Communications Coordinator in the Town Manager’s Office (the Communications Coordinator position will have a different job description than the Marketing position); and the current Management Assistant position will change to Communications/Assistant to Town Manager and will be responsible for supervising the program.

STAFFING AND PERSONNEL RELATED COSTS

A summary of new full-time positions proposed for the 2015 Budget year follows:

NEW FULL-TIME POSITIONS PROPOSED FOR 2015

Position	2015 Salary & Benefits	Funding Source
Assistant Town Attorney*	\$ 77,697	General Fund
Police Officer	67,114	General Fund
Police Officer	67,114	General Fund
Civil Engineer	94,792	General Fund
Customer Service / Utilities	50,564	General Fund
PC Support Technician**	55,436	Information Technology Fund

** 0.75 FTE positions with the elimination of contractual Town Prosecutor and Assistant Town Attorney*

*** Make a part-time position to full-time (net 0.525FTE)*

Net addition of 5.275 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 the new positions above.



**TOWN OF WINDSOR
2015 BUDGET**

NEW EMPLOYEE ADDITIONS - BENEFITS & EXPENDITURE COSTS

5.275 New Full-Time Positions in Aggregate Annual Base Salary \$ **322,367**

Annual Town Paid Benefits for 5.275 New Positions

Health Care Benefits:		15.3%	of compensation
Health Insurance	\$61,093		
Dental Insurance	4,492		
Vision Insurance	701		
Other	701		
<hr/>			
Death Benefits:		0.2%	
Basic Life	986		
<hr/>			
Disability Benefits:		0.4%	
Short Term Disability	776		
Long Term Disability	1,083		
<hr/>			
Retirement Benefits		4.7%	
Employer Share Town Pension (5%)	16,118		
Police FPPA Pension (4%)	4,400		
<hr/>			
Mandated Benefits:		5.9%	
Social Security & Medicare (7.65%)	24,661		
Unemployment Insurance (0.3%)	967		
Worker's Comp Insurance (0.028%)	89		
<hr/>			
Total Benefits	\$ 116,068	26.5%	of compensation
Total Actual Payroll Expenditure			\$ 438,435

Additional Town Expenditures for 5.275 New Positions

Capital Expenses (<i>nonrecurring, first year investment</i>)		
Police Vehicle and officer equipment	\$ 65,000	
Police Vehicle and officer equipment	65,000	
Office setup for Legal and Engineering	7,128	
<hr/>		
2015 Total Nonrecurring Expenses	\$ 137,128	
Recurring Yearly Average Employee Expenses		
Fuel for vehicles	\$ 1,200	
Staff development	2,000	
<hr/>		
2015 Total Recurring Expenses	\$ 3,200	
<hr/>		
2015 Total Additional Expenditures	\$ 140,328	
2015 Total Cost for Additional Employees	\$ 578,763	

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

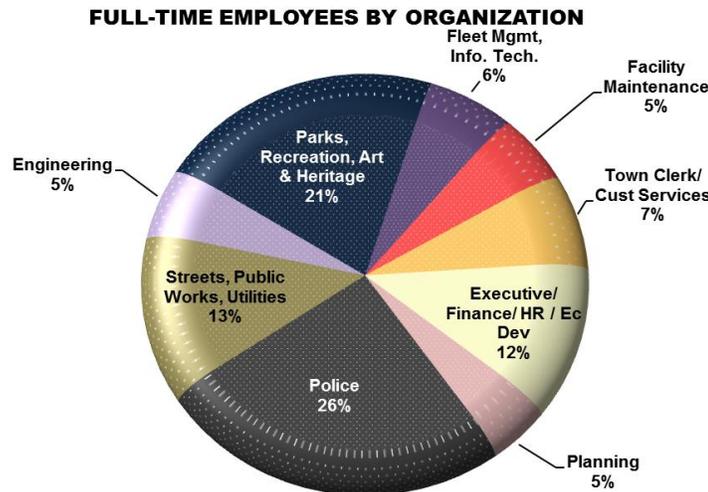
FULL-TIME EMPLOYEE COMPARISON								
Number by Department								
Department	Actual 2009	Actual 2010	Actual 2011	Actual 2012	Actual 2013	Projected 2014	Budgeted 2015	Percent of 2015
Town Clerk / Customer Service*	2	7	7	7	7	7	8	7.3%
Executive & Legal	3	2	2	2	2	3	3.75	3.4%
Finance	7	5	5	5	5	5	5	4.6%
Human Resources (was in Exec/Legal)	2	2	2	2	2	3	3	2.7%
Planning	6	5	5	5	5	5	5	4.6%
Economic Development	-	-	1	1	1	1	1	0.9%
Police	23	23	23	25	25	26	28	25.5%
Recycling***	-	-	-	-	-	-	-	
Streets****	3	3	3	3	3	3	4	3.6%
Pub Works	2	2	2	2	2	2	3	2.7%
Engineering	5	5	5	5	5	5	6	5.5%
Cemetery	1	1	1	1	1	1	1	0.9%
Community Events	-	-	-	-	-	1	1	0.9%
Forestry	2	2	2	2	2	2	2	1.8%
Recreation	5	5	5	5	5	5	5	4.6%
Aquatics***	-	-	-	-	-	-	-	
Park Maintenance	8	7	6	6	7	7	7	6.4%
Art & Heritage/Museum	2	2	2	2	2	2	2	1.8%
Community/Recreation Center	5	5	4	4	5	5	5	4.6%
Water Utility****	3	3	3	3	3	4	2.5	2.3%
Sewer Utility	3	3	3	3	3	4	4.5	4.1%
Storm Drain Utility ****	1	1	1	1	1	1	0	0.0%
Fleet Management	3	3	3	3	3	3	3	2.7%
Information Technology	3	3	3	3	3	3	4	3.6%
Facility Maintenance	-	-	6	6	6	6	6	5.5%
Total Full Time Employees	89	89	94	96	98	104	109.75	100.0%
Total Part Time Employees	11	11	14	42.13 FTE**	39.85 FTE	39.15 FTE	34.3 FTE	
Total Seasonal Employees	133	133	39.1 FTE					

* 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

**** Storm Drainage vacancy was replaced with a Street Supervisor and Admin Assistant moved from Water to Public Works





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

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, Community Recreation Center, Community Recreation Center Expansion Fund, and Economic Development Incentive Funds*) – 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 8,174 customers for 2015.

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.

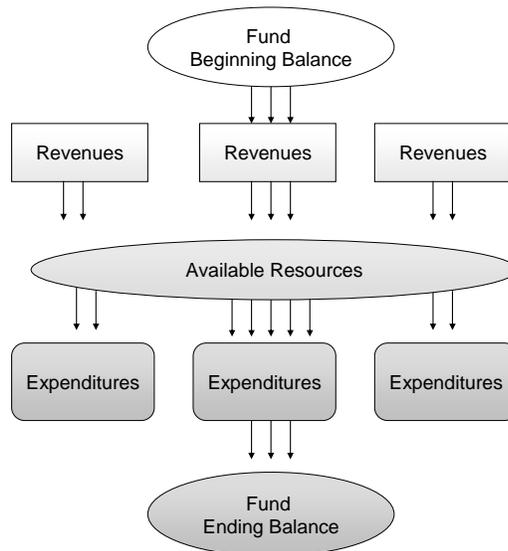
Proprietary Funds – the cash basis of budgeting used in proprietary funds records capital expenditures, debt principal payments, and the receipt of proceeds from bond issues as operational items in the income and expense categories. The accrual basis of accounting used in the annual financial report 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	COMMUNITY RECREATION CNTR EXPANSION FUND	ECONOMIC DEVELOPMENT INCENTIVE 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	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	↓ 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	Sales Tax - 0.75% rate	Incentive Package Reimbursements	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	Use Tax - 0.75% rate	Interest Income	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	Interest Income	Interfund Transfers	Water Augmentation	Gas Drilling Royalties	Mosquito Control Fees	Interfund Facilities Transfers
Franchise Taxes	Interest Income		Mineral Lease Revenue	Indoor Rec Fees	Bond Proceeds		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	Equals = RESOURCES AVAILABLE	Equals = RESOURCES AVAILABLE
↓ Minus - EXPENDITURES	↓ Minus - EXPENDITURES	↓ 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	CRC Expansion Construction	Capital Incentive Projects	Potable Water Service	Sewer Service	Drainage Service	Fleet Services - all Depts
Mayor & Board	Interfund Transfers	Trail Construction / Improvement	Street Repair / Construction	Debt Service		Loan Disbursements	Non-Potable Water Service	Capital Projects	Capital Projects	IT Services - all Depts
Municipal Court			Park Construction	Indoor Rec Programs		Interfund Transfers	Equip Replacement	Debt Service	Equip Replacement	Facility Maint - all Depts
Admin, Finance & Legal			Debt Service	Center O & M			Debt Service	EquipReplacement	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	↓ 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.

2015 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 2015 BUDGET						
	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJECTED	2015 BUDGET
BEGINNING BALANCE	\$29,083,036	\$ 32,100,865	\$ 36,466,385	\$ 44,443,119	\$ 43,975,543	\$ 44,653,959
TOTAL REVENUE	\$36,695,070	\$ 44,193,337	\$ 35,880,320	\$ 38,363,504	\$ 42,556,606	\$ 58,273,118
RESOURCES AVAILABLE	\$65,778,106	\$ 76,294,202	\$ 72,346,705	\$ 82,806,624	\$ 86,532,149	\$ 102,927,076
TOTAL EXPENDITURES	\$33,677,241	\$ 39,827,817	\$ 28,371,162	\$ 38,746,606	\$ 41,878,190	\$ 52,939,076
ENDING FUND BALANCE	\$32,100,865	\$ 36,466,385	\$ 43,975,543	\$ 44,060,018	\$ 44,653,959	\$ 49,988,000

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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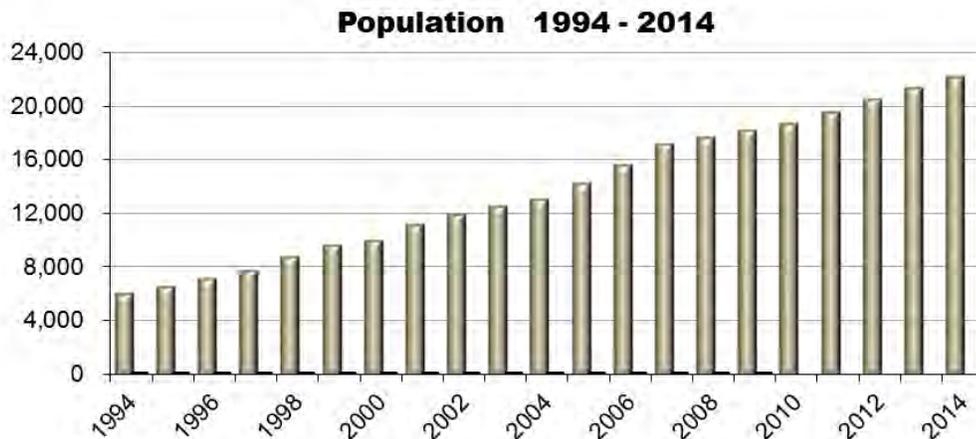
FINANCIAL PLAN REVENUE PROJECTIONS

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.



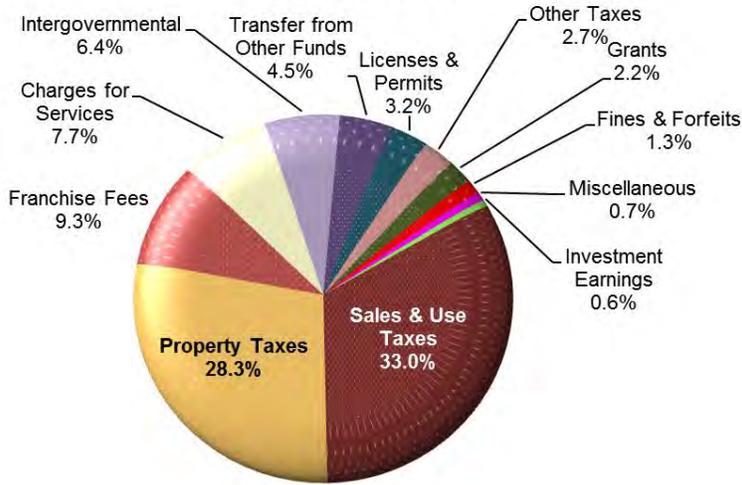
Even though the population has been increasing steadily, revenues have not. Revenues were increasing as the population increased until 2008 with the downturn of the economy. Revenues of 2009 in general hit the lowest on record. Since then our building permits and collections have once again been increasing. With this in mind, using historical averages is not accurate to make projections in volatile times. Thus, the Town chose to project most 2015 revenues using a three-year average of 2012, 2013 and projected 2014 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 2019.

GENERAL FUND

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

**REVENUE BY SOURCE - General Fund
Fiscal Year 2013**

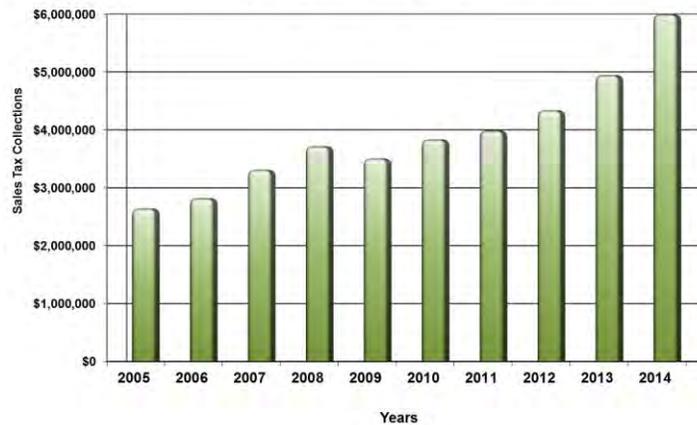


Source	Revenue	Percentage
Sales & Use Taxes	\$ 4,725,184	33.0%
Property Taxes	4,049,110	28.3%
Franchise Fees	1,336,785	9.3%
Charges for Services	1,100,217	7.7%
Intergovernmental	922,591	6.4%
Transfer from Other Funds	645,540	4.5%
Licenses & Permits	463,657	3.2%
Other Taxes	387,020	2.7%
Grants	311,097	2.2%
Fines & Forfeits	184,444	1.3%
Miscellaneous	106,702	0.7%
Investment Earnings	86,362	0.6%
Total Revenue	\$ 14,318,709	100.0%

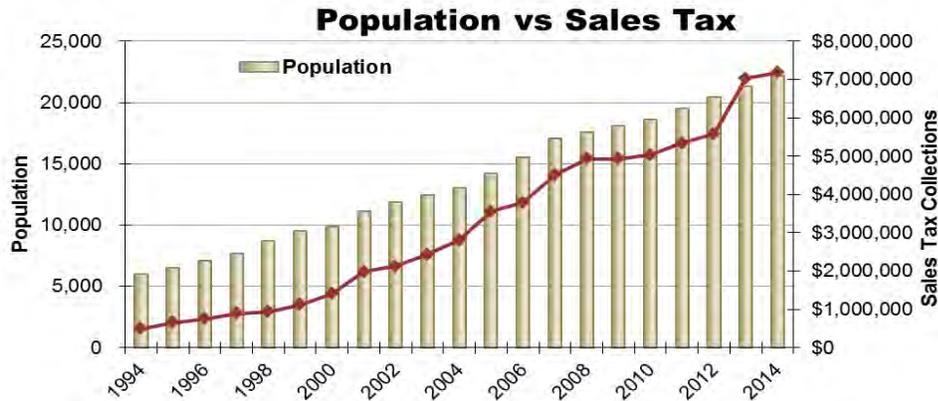
Four sources of revenue account for 78.3% of the General Fund revenue as described as follows.

- **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 hit \$7 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 September 2005-2014



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 2014 appearing to come in at \$7.5-\$7.8 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.

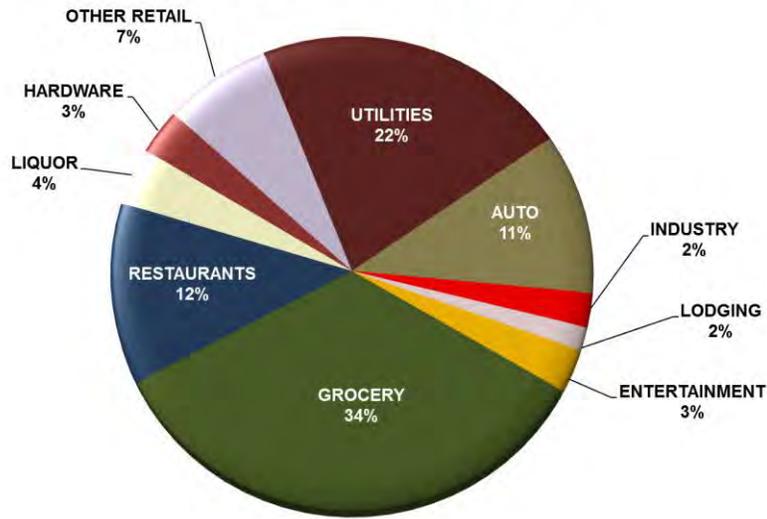
2015 Assumptions	
2014 Sales Tax	\$7,180,825
2014 Population	22,205
Annual Population Growth 2011-2014	4.27%
Sales Tax Per Capita 2014	\$323
Sales Tax Per Capita 1993	\$88
Average % Change 1993-2014	5.47%
Number of Business Licenses	1,304
Licenses per Population	17
Average tax per vendor	\$5,507

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

Windsor Sales Tax Vendors by Industry

SEPTEMBER 2014

(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 1. However, 2015 projection was based on a three-year average of 2012, 2013 and projected 2014 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 2 below.

Table 1 – Sales Tax Projections

Year	Population	Number of Vendors	Sales Tax per Capita	Sales Tax Estimate per Capita	Sales Tax Estimate per Vendor	Mean
2014	22,205	1,304	\$323	\$7,180,825	\$7,180,825	\$7,180,825
2015	23,154	1,360	\$285	\$7,142,651	\$7,142,651	\$7,142,651
2016	24,144	1,418	\$300	\$7,247,110	\$7,807,899	\$7,527,505
2017	25,176	1,478	\$317	\$7,970,588	\$8,141,682	\$8,056,135
2018	26,252	1,542	\$334	\$8,766,290	\$8,489,734	\$8,628,012
2019	27,374	1,608	\$352	\$9,641,426	\$8,852,664	\$9,247,045

Table 2 Projected Sales Tax Distributions

Year	Community Recreation	General	Capital Improvement	Total
2014	\$448,802	\$4,039,214	\$2,692,809	\$7,180,825
2015	\$446,416	\$4,017,741	\$2,678,494	\$7,142,651
2016	\$470,469	\$4,234,221	\$2,822,814	\$7,527,505
2017	\$503,508	\$4,531,576	\$3,021,051	\$8,056,135
2018	\$539,251	\$4,853,257	\$3,235,504	\$8,628,012
2019	\$577,940	\$5,201,463	\$3,467,642	\$9,247,045

- **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, it produced a small decrease in property taxes of \$49,839 from 2012. There was finally growth of 1.56% for 2014, \$63,708. Windsor again seems to be growing, but projections are made using only a modest increase of 1.03% based on the 2015 assessments. Corresponding projections appear in Table 3 below.

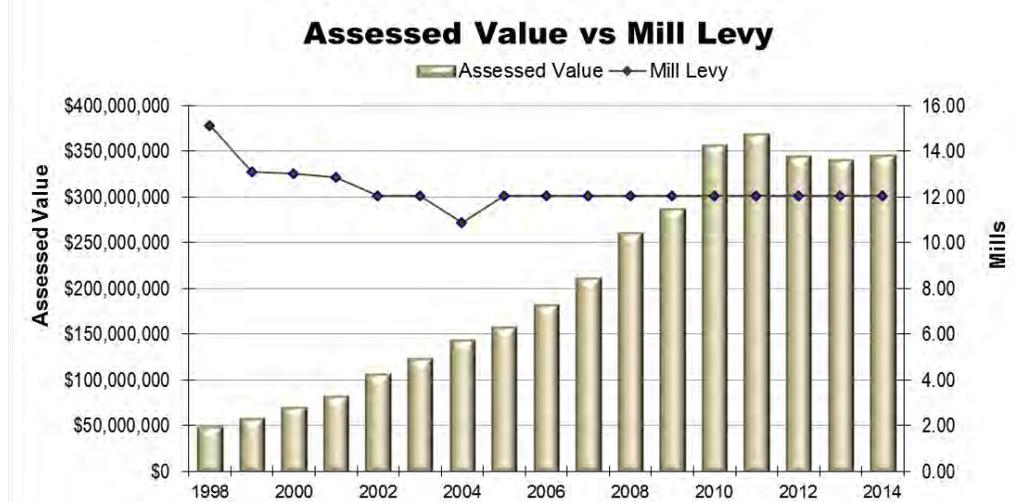
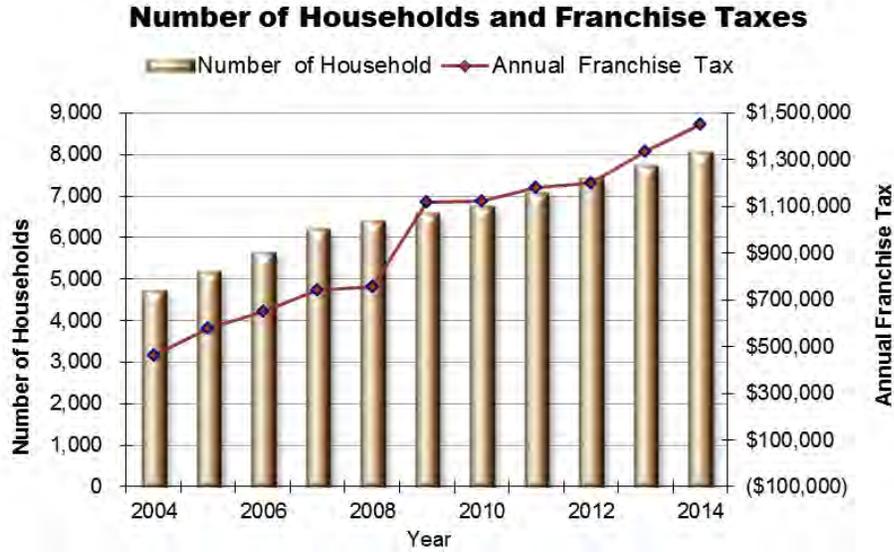


Table 3 - Projected Property Tax Revenue

Budget Year	Projected Assessed Value	Projected Mill Levy	Property Tax Revenue
2014	\$345,596,081	12.03	\$4,157,521
2015	\$349,163,780	12.03	\$4,200,440
2016	\$361,264,167	12.03	\$4,346,008
2017	\$373,783,897	12.03	\$4,496,620
2018	\$386,737,503	12.03	\$4,652,452
2019	\$400,140,020	12.03	\$4,813,684

- **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.

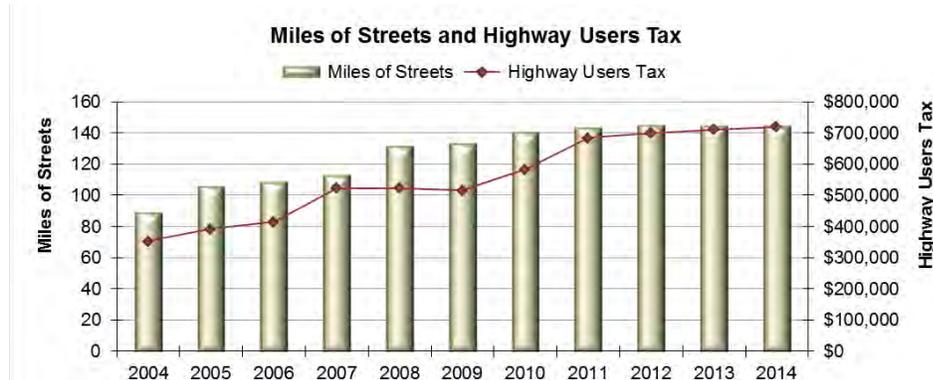


The historical data in the chart above reflects an average franchise tax collection of \$171.95 per household over the last three years. Applying that average yields the 2015 projection and the projections for the out years.

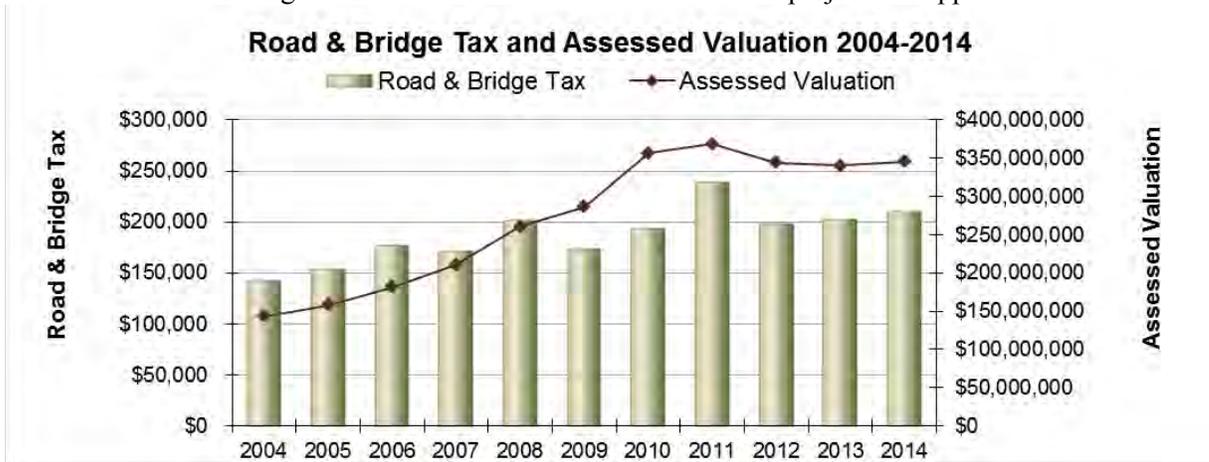
Year	Population	Number of Household	Annual Franchise Tax
2014	22,205	8,045	\$1,453,395
2015	23,154	8,389	1,442,510
2016	24,144	8,748	1,504,176
2017	25,176	9,122	1,568,478
2018	26,252	9,512	1,635,530
2019	27,374	9,918	1,705,448

➤ **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 2015 is \$748,843.



- 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.

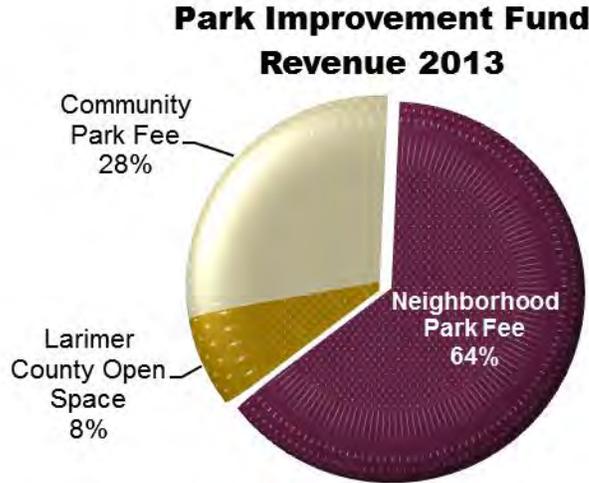


The historical data in the chart above reflects an average collection of .59 mills on assessed valuation. Applying this average to projected assessed valuation yields the following chart.

Budget Year	Projected Assessed Value	Projected Mill Levy	Road and Bridge Tax Revenue
2014	\$345,596,081	0.61	\$210,674
2015	349,163,780	0.59	232,692
2016	361,264,167	0.59	214,332
2017	373,783,897	0.59	221,759
2018	386,737,503	0.59	229,444
2019	400,140,020	0.59	237,396

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 fees are computed on a three-year average of 2012, 2013 and projected 2014.

Community Park Fee

Year	Inflation Adjusted Fee	# of Units	Annual Revenue
2014	\$1,203	269	\$323,657
2015	1,239	275	422,937
2016	1,276	282	359,590
2017	1,315	288	379,026
2018	1,354	295	399,513
2019	1,395	302	421,107

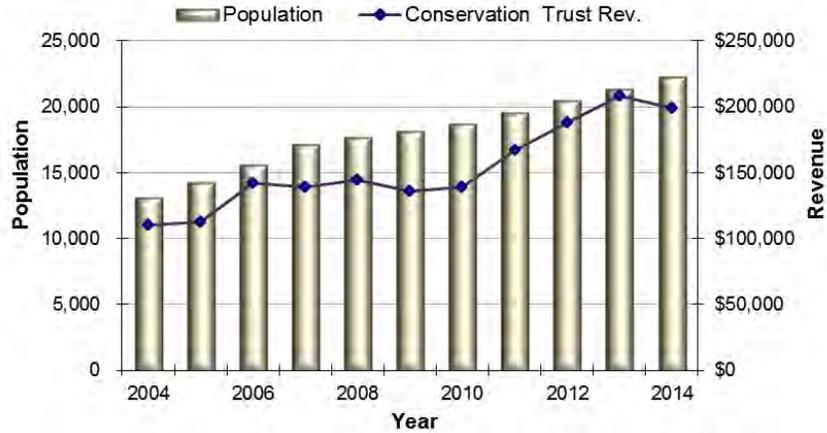
Neighborhood Park Fee

Year	Inflation Adjusted Fee	# of Units	Annual Revenue
2014	\$2,021	269	\$543,751
2015	2,082	275	968,105
2016	2,144	282	604,119
2017	2,209	288	636,772
2018	2,275	295	671,190
2019	2,343	302	707,468

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 \$9.31 over the past three years as shown in the charts below.

**Population and Conservation Trust Revenue
2004 - 2014**



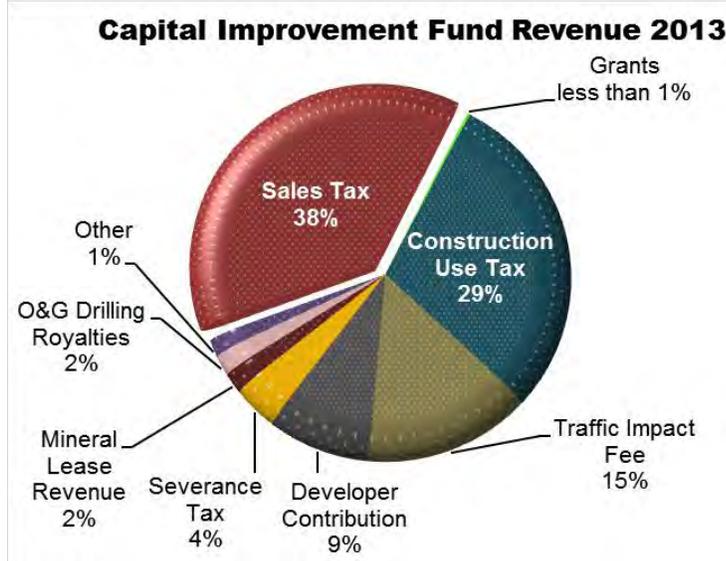
	Population	Conservation Trust Revenue	Per Capita	% Change Per Year
2008	17,623	\$144,087	\$8.18	0.45%
2009	18,133	136,046	7.50	-8.24%
2010	18,644	138,942	7.45	-0.67%
2011	19,519	167,332	8.57	15.03%
2012	20,455	188,169	9.20	7.31%
2013	21,330	208,280	9.76	6.15%
2014	22,205	199,233	8.97	-8.11%
3-Year Average			\$9.31	1.78%

As with many of the Town’s other sources of revenue, conservation trust funds will largely be determined by population. For 2015 the population is expected to increase to 23,154, however, the three-year average was not applied. Instead a per capita of \$8.58 was used rendering a projection of \$198,560.

Year	Population	Per Capita	Conservation Trust Revenue
2014	22,205	\$9.94	\$199,233
2015	23,154	8.58	198,560
2016	24,144	8.73	210,736
2017	25,176	8.88	223,658
2018	26,252	9.04	237,372
2019	27,374	9.20	251,927

CAPITAL IMPROVEMENT FUND

Three sources of revenue account for 82% of the capital improvement fund revenue described as follows.



➤ **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 2. The Capital Improvement Fund information appears here.

Year	Capital Improvement Sales Tax
2014	2,692,809
2015	2,678,494
2016	2,822,814
2017	3,021,051
2018	3,235,504
2019	3,467,642

➤ **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.

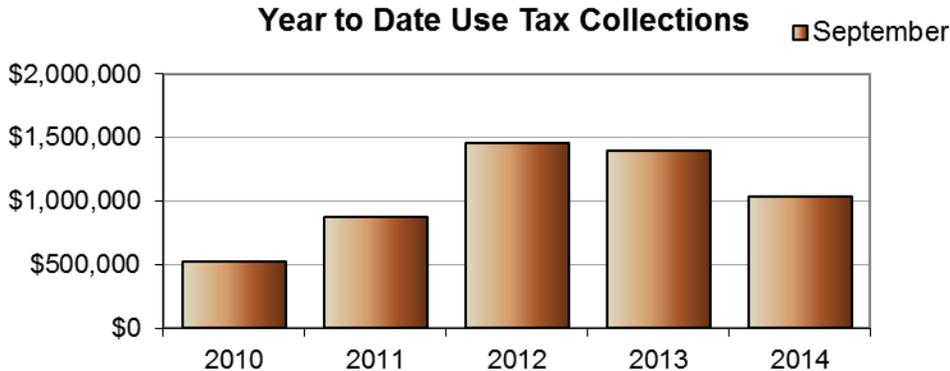
**Construction Use Tax
Year to Date Comparison**

DATE	2010	2011	2012	2013	2014
January	\$ 133,843	\$ 141,633	\$ 80,781	\$ 166,747	\$ 78,709
February	190,396	194,303	215,194	257,956	156,361
March	256,826	314,635	370,257	556,248	234,917
April	280,795	380,155	597,702	745,317	325,412
May	335,107	462,085	753,115	941,224	577,719
June	358,934	533,563	957,805	1,010,605	723,474
July	425,351	646,484	1,126,591	1,181,990	819,649
August	513,717	771,352	1,312,320	1,297,513	900,192
September	527,964	874,724	1,460,256	1,400,567	1,038,072
October	628,691	946,908	1,694,627	1,578,998	
November	700,899	1,005,570	1,829,810	1,714,254	
December	741,270	1,050,486	1,976,953	1,892,964	

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.

Construction Use Tax

Year to Date Use Tax Collections



There is much speculation over the course of housing starts in the years to come, primarily indicating an increase. 2014 permit numbers are consistently lower than 2013 through October of 2014. Board members decided to estimate the 2015 single family home numbers at a more conservative 279 permits reflecting more of a leveling in building after the rebound after the recession.

The number of housing permits has increased and the value of the associated housing is finally recovering to earlier years and is at an average of \$316,216. This value was considered, in conjunction with number of permits, to estimate 2015 Construction Use Tax dollars. The 2015 estimate was again based on a three-year average of 2012, 2013 and projected 2014 as a cautionary measure.

Summary of Construction Use Tax

Year	Number of Permits*	Total Cost of Improvements	Total Use Tax to CIF
2014	273	\$116,421,640	\$1,418,717
2015	279	120,568,807	1,763,203
2016	286	126,000,221	1,656,165
2017	293	133,327,639	1,880,916
2018	300	143,458,875	2,207,906
2019	307	157,741,130	2,695,090

* Total number of permits

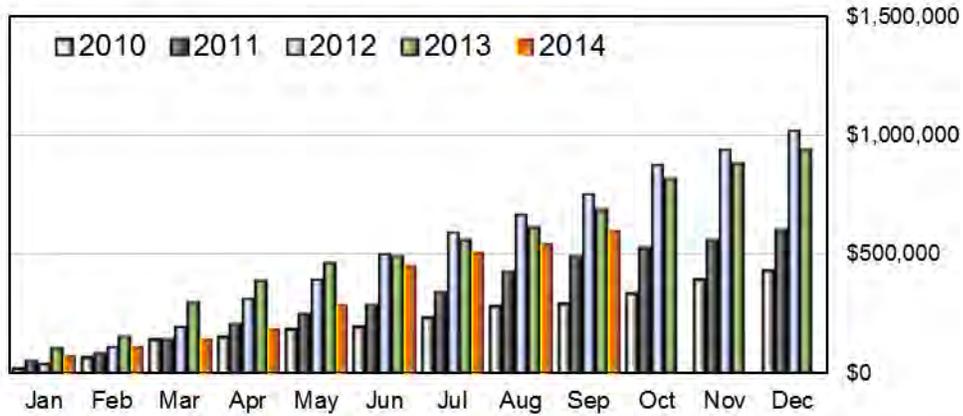
- **Traffic Impact Fees** – Enacted by ordinance in 2002, this source of revenue is also tied directly to new construction. All new permits are required to pay this fee, with the commercial projects paying more than the residential permits. The underlying theory being that commercial projects have a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

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

DATE	2010	2011	2012	2013	2014
January	\$ 20,676	\$ 49,935	\$ 38,070	\$ 102,937	\$ 72,205
February	66,019	82,663	107,865	151,143	108,160
March	141,987	143,397	192,465	296,665	142,000
April	153,037	205,368	313,020	388,971	184,300
May	181,767	247,668	393,390	462,996	285,822
June	192,817	287,953	500,819	488,709	453,520
July	233,255	340,728	589,649	558,504	507,743
August	281,875	425,840	665,792	613,081	544,609
September	290,709	490,140	752,507	688,476	597,334
October	331,512	528,210	876,464	817,288	
November	393,889	559,935	942,029	878,623	
December	432,708	602,901	1,018,169	938,066	

Year 2010 reflected a radical reduction in building permits from prior years, mirroring the downturn in the economy. Year 2014 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
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	938,066	367	2,556	10.71%
2014	870,417	273	3,188	24.74%
3 Yr Average	\$ 942,218		\$2,684	9.88%

Projections of Traffic Impact Fees

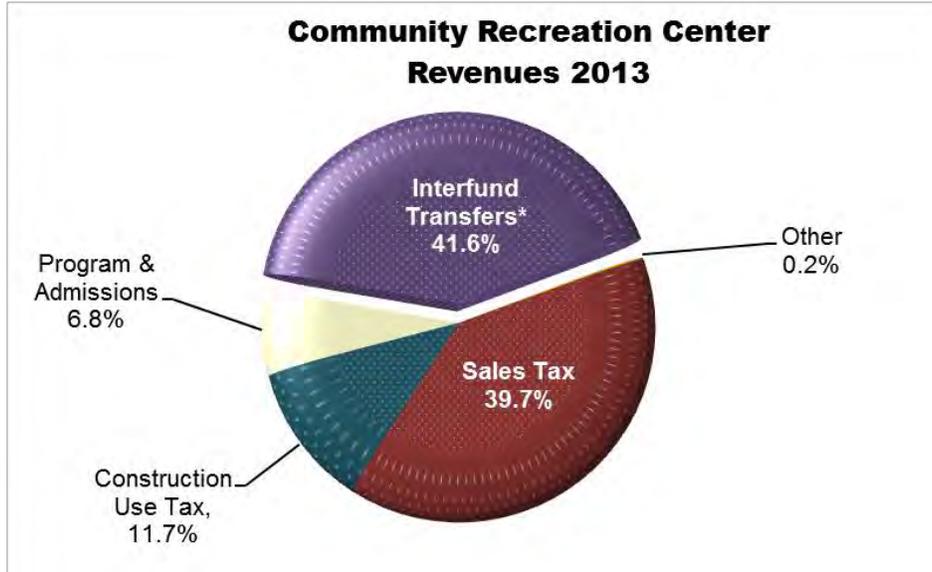
Year	Number of Permits	Fee / Permit	Total Traffic Impact Fees
2014	273	\$3,188	\$ 870,417
2015	279	2,684	942,218
2016	286	2,684	768,024
2017	293	2,684	786,267
2018	300	2,684	804,958
2019	307	2,684	824,108

For projections for 2014, the Town used the three year average of 2012, 2013 and projected 2014 of \$942,218 for 2015, but there is an increasing trend so the average permit fee of \$2,684 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 80% of this fund's 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.



*Transfers are for debt service & operations

- **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
2014	\$448,802
2015	446,416
2016	470,469
2017	503,508
2018	539,251
2019	577,940

- **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. 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
2014	273	\$116,421,640	\$ 90,556
2015	279	120,568,807	118,133
2016	286	126,000,221	110,411
2017	293	133,327,639	125,394
2018	300	143,458,875	147,194
2019	307	157,741,130	179,673

- **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** – A transfer from the General Fund for operations will fill in the rest of the revenue gap in this fund. This transfer may be required for years to come unless one or more major retail sales tax generators locate in Windsor. Debt service transfers of \$200,000 for 2013 to present were withheld due to the refinancing with a lower interest rate in the hopes that revenues could more adequately cover costs. There is a reduction for 2015 of \$63,000 for a marketing position which moved to administration in the General Fund to be used as a communications coordinator.

COMMUNITY RECREATION CENTER FUND

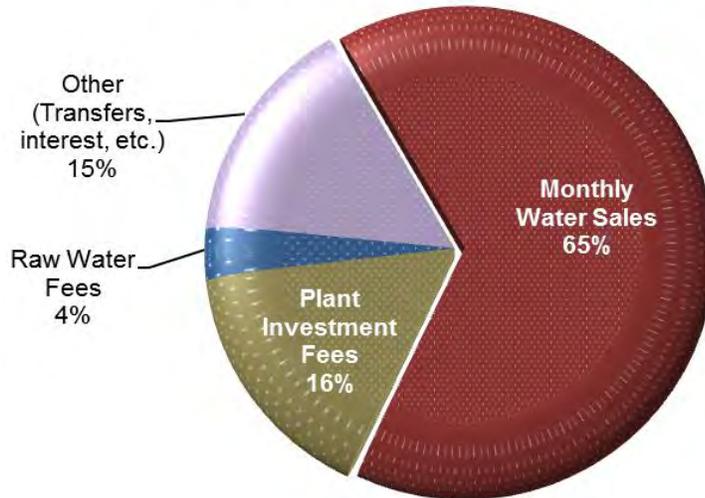
During the election of November 4, 2015, a ballot issue passed creating a 0.75% sales tax increase and restricting the revenues for this tax increase for repayment of the revenue bonds and funding of costs of equipping, depreciation, operation and maintenance of the Community Recreation Center. Sales and Use Tax Revenue bond proceeds will be \$16,100,000.

- **Sales Tax** – 0.75% sales tax addition is estimated at revenue of \$1,406,250 for 2015 and will be isolated in a new Community Recreation Center Expansion Fund, established solely for this purpose.
- **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. Construction use tax is also a 0.75% increase above the total tax rate of 3.2% and is estimated at \$282,565 for 2015.

WATER FUND

Two sources make up 82% 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 2013



- **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. The 2015 increase is 1.33%.

	2008	2009	2010	2011	2012	2013	3-Year Average
Water Sales	\$2,675,219	\$2,596,821	\$2,913,926	\$2,996,195	\$3,444,552	\$3,163,142	
Number of Customers	4740	4858	4944	5108	5379	5542	
Average per Customer	\$564.39	\$534.55	\$589.39	\$586.57	\$640.37	\$570.76	
% Change in # of Customers	4.50%	2.49%	1.77%	3.32%	5.31%	3.03%	3.88%
% Change year over year – gross sales	-7.04%	-2.93%	12.21%	2.82%	14.96%	-8.17%	3.21%
% Change per Customer	-11.04%	-5.29%	10.26%	-0.48%	9.17%	-10.87%	-0.73%

Summary of Monthly Water Sales

Year	Number of Customers	Annual Charge/Customer	Total Annual Water Sales
2014	5,757	528	\$ 3,038,171
2015	5,981	538	3,215,288
2016	6,213	538	3,318,368
2017	6,455	534	3,424,753
2018	6,705	530	3,534,548
2019	6,966	526	3,647,863

- **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. Fees were reviewed in 2014 and increases will happen over the next two years. Data concerning 2015 water plant investment fees appears in these charts.

Water Plant Investment Fee Schedule

Meter Size	Fee	Equiv. Ratio	Plant Investment Fee
3/4"	\$ 8,063	1	\$ 8,063
1"		1.62	13,062
1 1/2"		3.82	30,801
2"		6.29	50,716
3"		13.86	111,753
4"		23.87	192,464
Taps over 4" will be considered individually			

The percentage that will be on the Town’s water system should remain near the three-year average of 58%. 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. For projection purposes, the conservative 3-year average was used along with the above 2015/2016 rate increases.

Year	Total Permits	Water Taps	Weighted Average	PIF Revenue
2014	273	138	\$8,946	\$ 664,179
2015	279	161	10,284	1,140,534
2016	286	165	11,621	1,400,534
2017	293	168	12,353	2,080,862
2018	300	172	13,131	2,264,476
2019	307	177	13,958	2,464,337

- **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 required developers to dedicate the shares instead of the cash in lieu payments. There has been a gradual increase in the number of cash in lieu payments just in the past few years as shown here.

Cash in Lieu of Raw Water Dedication

Year	Number of Payments	Total Collection	Average/ Permit
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
2013	14	163,725	11,695
3-Year Average			\$ 13,089

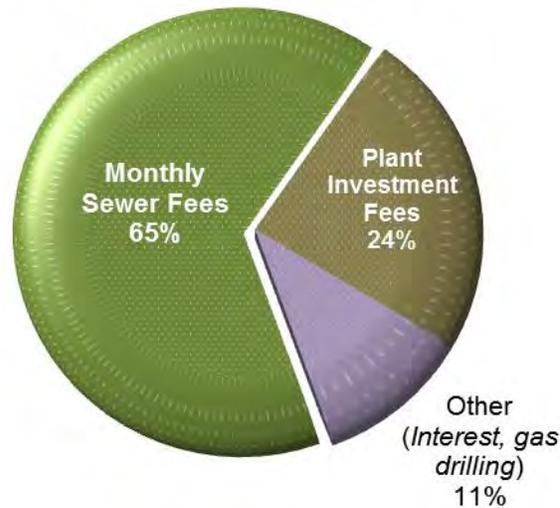
Projection of Cash in Lieu of Water Fees

Year	Number of Customers	Average Charge / Customer	Total Annual Water Rights
2014	11	\$ 18,261	\$ 194,786
2015	10	14,355	148,234
2016	10	15,241	152,370
2017	10	16,183	156,621
2018	9	17,182	160,990
2019	9	18,243	165,481

SEWER FUND

Two sources make up 89% 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 Fort Collins Sanitation District.

Sewer Fund Revenues 2013



- **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.

	2008	2009	2010	2011	2012	2013	3-Year Average
Monthly Sewer Fees	\$1,579,540	\$1,631,304	\$1,610,672	\$1,638,671	\$1,688,744	\$1,733,967	
Number of Customers	4937	5006	5090	5251	5523	5684	
Average per Customer	\$319.94	\$325.87	\$316.44	\$312.07	\$305.77	\$305.06	\$308
% Change in # of Customers	1.42%	1.40%	1.68%	3.16%	5.18%	2.92%	3.75%
% Change year over year – gross fees	6.11%	3.28%	-1.26%	1.74%	3.06%	2.68%	2.49%
% Change per customer	4.63%	1.85%	-2.89%	-1.38%	-2.02%	-0.23%	-1.21%

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
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%
2013	367	161	44%	4,279	-28.69%
3-Year Average			57%	\$5,053	0.93%

Year	New Sewer Taps	Total Sewer Taps	Annual Fees	Sewer Fee Revenue
2014	94	5,778	\$301	\$1,778,152
2015	159	5,937	298	1,733,621
2016	163	6,100	294	1,794,226
2017	167	6,267	291	1,821,017
2018	171	6,438	287	1,848,037
2019	175	6,613	284	1,875,288

- **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. Mentioned earlier, fees were reviewed in 2014 and an increase will begin January 1, 2015. Data concerning sewer plant investment fees for 2015 appears in the charts below.

Sewer Plant Investment Fee Schedule

Tap Size	Fee	Equiv. Ratio	Plant Investment Fee
3/4"	\$ 4,400	1	\$4,400
1"		1.62	7,128
1 1/2"		3.82	16,808
2"		6.29	27,676
3"		13.86	60,984
4"		23.87	105,028
Taps over 4" will be considered individually			

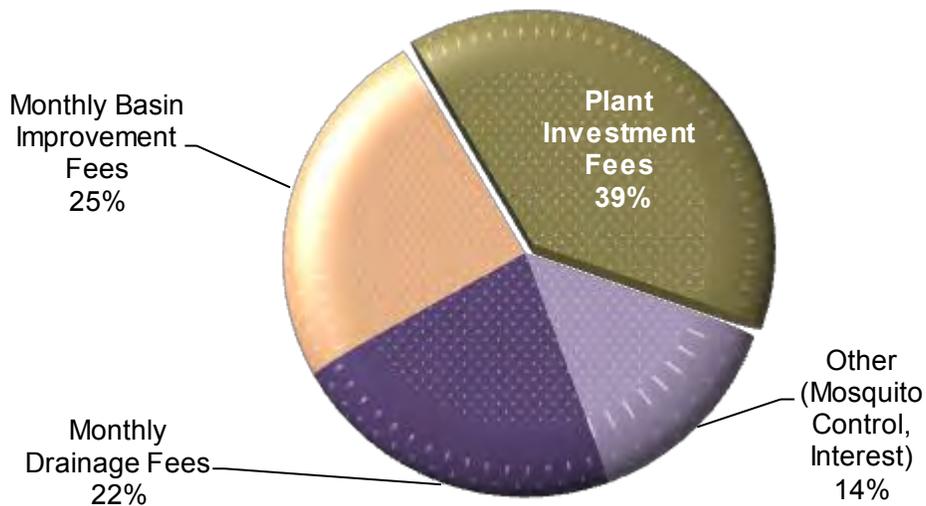
The percentage that will be on the Town’s sewer system should remain near the three-year average of 57%. Again there is increased development in Larimer County, but as mentioned earlier, the development between counties has evened out in recent years. The Town conducts an annual rate study to be sure that fees remain in line with system demands. A conservative three-year average was used to project 2015.

Year	Total Permits	Sewer Taps	Weighted Average	PIF Revenue
2014	273	94	\$ 5,053	\$ 563,753
2015	279	159	5,753	905,079
2016	286	163	5,807	946,926
2017	293	167	5,861	978,437
2018	300	171	5,915	1,011,016
2019	307	175	5,970	1,044,698

STORM DRAINAGE FUND

Three sources make up 86% 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 2013



- **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. These fees will be reviewed in 2015. Data concerning storm drainage plant investment fees appears in the charts below.

Year	Total Permits	Total Revenue	Average Fee	% Change in Value
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%
2013	367	416,098	1,134	40.34%
3-Year Average		\$ 355,939	\$ 1,048	7.02%

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 2012, 2013 and projected 2014 as the estimate for 2015 forward.

Storm Drainage Plant Investment Fee Projections

Year	Total Permits	Average Fee	PIF Revenue
2014	273	\$1,341	\$365,970
2015	279	1,358	379,452
2016	286	1,048	299,711
2017	293	1,048	306,830
2018	300	1,048	314,124
2019	307	1,048	321,597

- **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 2015.

	2008	2009	2010	2011	2012	2013	3-Year Average
Monthly Drainage Fees	\$204,266	\$208,313	\$213,110	\$222,169	\$221,808	\$240,380	
Number of Customers	6132	6316	6,447	6,638	6,879	7,386	
Average per Customer	\$33.31	\$32.98	\$33.06	\$33.47	\$32.24	\$32.54	\$32.75
% Change in # of Customers	4.09%	3.00%	2.07%	2.96%	3.63%	7.38%	4.66%
% Change year over year - gross fees	11.28%	1.98%	2.30%	4.25%	-0.16%	8.37%	4.15%
% Change per Customer	6.91%	-0.99%	0.22%	1.25%	-3.66%	0.93%	-0.49%

Year	Total Permits	Total Service Accounts	Annual Fees	Drainage Revenue
2014	273	7,895	\$32.75	\$255,194
2015	279	8,174	32.59	239,127
2016	286	8,461	32.43	274,378
2017	293	8,753	32.27	282,477
2018	300	9,053	32.11	290,713
2019	307	9,360	31.95	299,089

➤ **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.

	2008	2009	2010	2011	2012	2013	3-Year Average
Monthly Basin Fees	\$210,702	\$217,580	\$218,831	\$238,857	\$248,348	\$265,714	
Number of Customers	6132	6316	6,447	6,638	6,879	7,386	
Average per Customer	\$34.36	\$34.45	\$33.94	\$35.98	\$36.10	\$35.97	\$36.02
% Change in # of Customers	4.09%	3.00%	2.07%	2.96%	3.63%	7.38%	4.66%
% Change year over year - gross fees	4.29%	3.26%	0.58%	9.15%	3.97%	6.99%	6.71%
% Change per Customer	0.19%	0.26%	-1.47%	6.01%	0.33%	-0.36%	2.00%

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 2015.

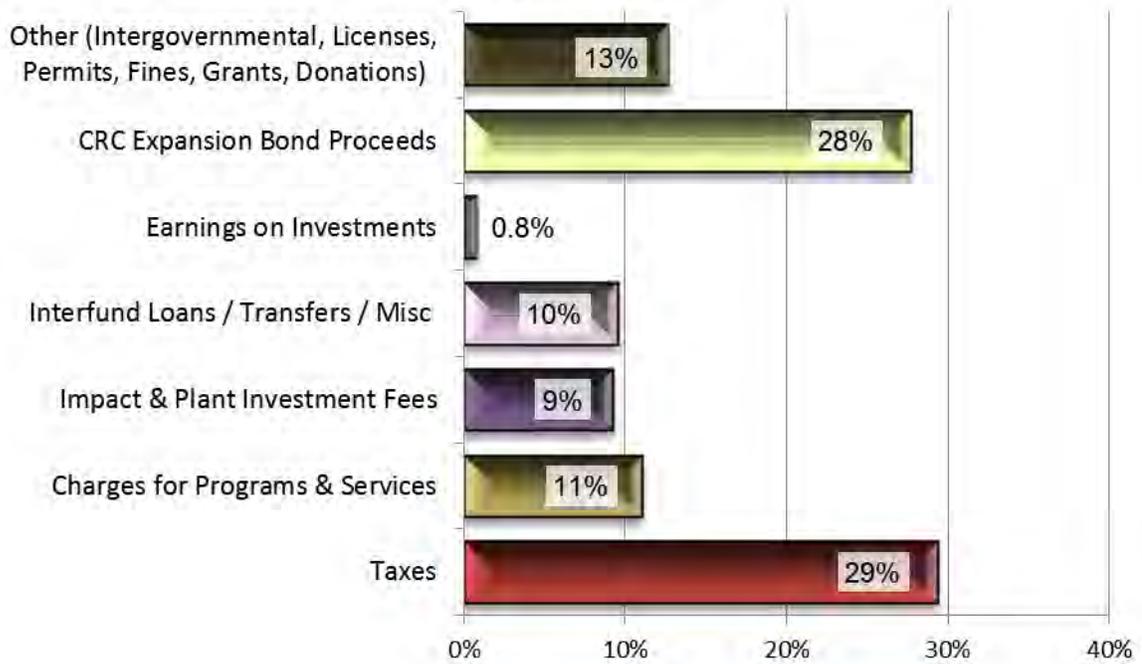
Year	Total Permits	Total Service Accounts	Annual Fees	Basin Imp. Revenue
2014	273	7,895	\$35.13	\$277,358
2015	279	8,174	35.83	263,807
2016	286	8,461	36.55	309,206
2017	293	8,753	37.28	326,293
2018	300	9,053	38.02	344,204
2019	307	9,360	38.78	362,976

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 continue moderate growth for 2015. Tax revenue has consistently seen an increase but is still 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 9.5% higher than the 2014 budget to reflect growth, yet are 3.0% below the 2014 projections. Accepted infrastructure from developers is not reflected in the 2014 and 2015 miscellaneous budgets until supplemental budgets are approved. The Town policy or budgetary solvency requires that revenue be estimated conservatively and expenditures budgeted at 100%.

TOWN OF WINDSOR						
ALL FUND REVENUE BREAKDOWN BY SOURCE						
2015 BUDGET						
	2011	2012	2013	2014	2014	2015
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
Taxes	\$ 12,892,208	\$ 13,613,801	\$ 15,005,934	\$ 13,837,096	\$ 15,208,685	\$ 17,070,636
Licenses & Permits	181,021	291,749	282,800	254,379	269,379	281,309
Intergovernmental Rev	1,048,656	1,052,087	1,072,490	1,032,047	1,096,570	1,130,386
Services	1,010,924	1,072,235	1,152,856	1,076,314	1,118,458	1,129,906
Fines	122,913	185,040	171,904	180,000	164,218	173,721
Gen. Miscellaneous	119	65,780	57,066	105,650	91,103	-
Collections for Other Gov	199,801	319,873	356,424	246,442	426,462	228,869
Park Improvement Fees	986,452	1,823,793	1,481,927	1,464,808	867,408	1,391,043
Lottery Funds	167,332	188,169	208,280	226,020	199,233	198,560
Traffic Impact Fees	602,901	1,018,169	938,066	846,897	870,417	942,218
Water Sales	3,001,360	3,453,160	3,165,460	3,289,542	3,040,939	3,219,853
Plant Investment Fees	1,960,828	2,841,784	2,091,441	2,267,519	1,871,260	2,688,872
Raw Water Fees	744,757	881,503	1,710,612	232,725	380,486	333,934
Sanitary Sewer Service	1,638,671	1,688,744	1,733,967	1,693,100	1,778,152	1,733,621
Storm Drainage Service	301,822	304,356	329,305	318,712	348,976	333,867
Interest / Investment Income	144,965	206,418	311,290	178,907	303,143	437,918
Grants	702,392	1,680,161	322,203	1,879,662	1,933,145	5,327,477
Accepted Infrastructure / Misc.	7,420,372	2,301,509	1,878,194	650,879	3,998,568	770,708
Loan Proceeds	-	7,005,487	-	4,500,000	4,500,000	16,100,000
Interfund Transfers & Loans	3,567,577	4,199,519	3,610,102	4,082,804	4,090,003	4,780,220
Total Revenue	\$ 36,695,070	\$ 44,193,337	\$ 35,880,320	\$ 38,363,504	\$ 42,556,606	\$ 58,273,118

2015 TOTAL REVENUES By Source

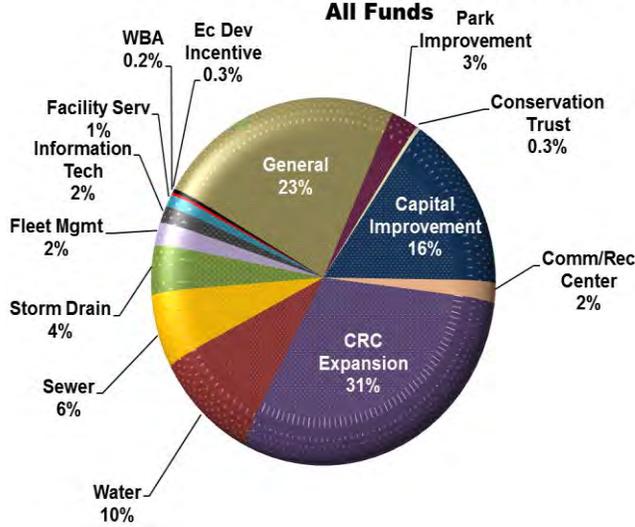


2015 TOTAL REVENUE COMBINED BY SOURCE

		2015	% of Total 2015
Taxes	\$	17,070,636	29%
Charges for Programs & Services		6,417,247	11%
Impact & Plant Investment Fees		5,356,066	9%
Interfund Loans / Transfers / Misc		5,550,928	10%
Earnings on Investments		437,918	0.8%
CRC Expansion Bond Proceeds		16,100,000	28%
Other (Intergovernmental, Licenses, Permits, Fines, Grants, Donations)		7,340,323	13%
TOTAL REVENUE	\$	58,273,118	100%

The CRC Expansion Bond Proceeds is a one-time revenue of \$16,100,000.

2015 REVENUE SUMMARY % OF TOTAL

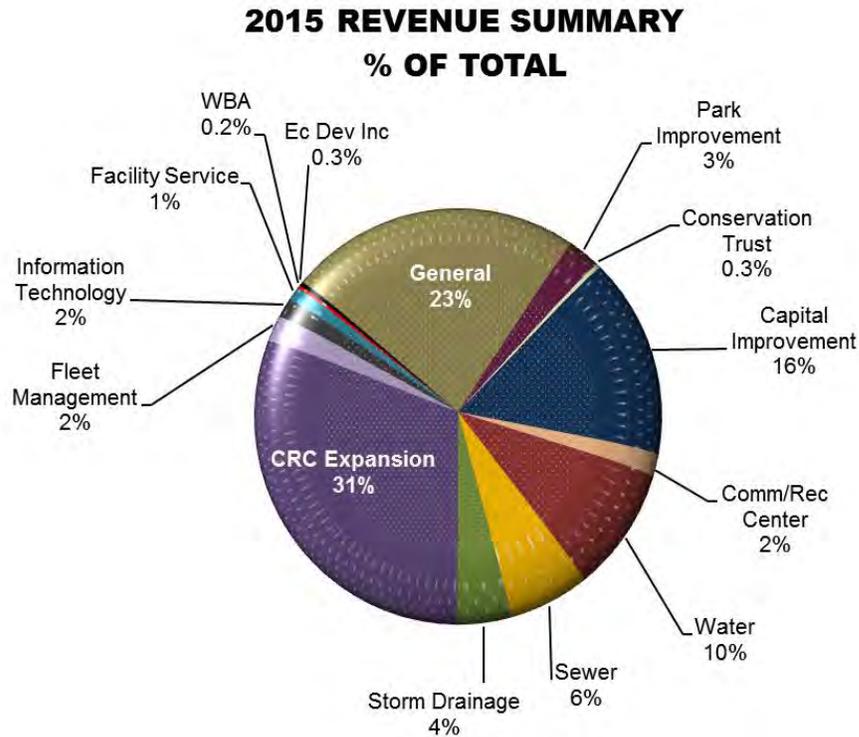


**TOWN OF WINDSOR
ALL FUND REVENUE SUMMARY by Source
2015 BUDGET**

Revenue	General Fund	Park Improv. Fund	Consrvt Trust Fund	Capital Improv. Fund	Comm/ Rec Center Fund	CRC Expansion Fund	Water Fund	Sewer Fund	Drain Fund	Fleet Mgmt Fund	Info Tech Fund	Facility Services Fund	WBA Fund	Ec Dev Incentive Fund	Total
Taxes	10,037,304	100,154	-	4,779,970	564,548	1,688,815	-	-	-	-	-	-	-	-	17,170,790
Licenses	281,309	-	-	-	-	-	-	-	-	-	-	-	-	-	281,309
Intergov. Revenue	1,006,232	-	-	-	-	-	-	-	-	-	-	-	-	-	1,006,232
Services	1,076,189	-	-	-	53,717	-	-	-	-	-	-	-	-	-	1,129,906
Fines	173,721	-	-	-	-	-	-	-	-	-	-	-	-	-	173,721
Misc.	136,451	-	-	-	-	-	-	44,003	-	105,000	-	-	-	-	285,454
Collection s for Other Govern	92,419	-	-	-	-	-	-	-	-	-	-	-	-	-	92,419
Park Improv.	-	1,391,043	-	-	-	-	-	-	-	-	-	-	-	-	1,391,043
Lottery Funds	-	-	198,560	-	-	-	-	-	-	-	-	-	-	-	198,560
Traffic Impact	-	-	-	942,218	-	-	-	-	-	-	-	-	-	-	942,218
Water Sales	-	-	-	-	-	-	3,465,086	-	-	-	-	-	-	-	3,465,086
Plant Invest.	-	-	-	-	-	-	1,140,534	905,079	643,259	-	-	-	-	-	2,688,872
Raw Water	-	-	-	-	-	-	333,934	-	-	-	-	-	-	-	333,934
Sanitary Sewer Service	-	-	-	-	-	-	-	1,733,621	-	-	-	-	-	-	1,733,621
Drainage Service	-	-	-	-	-	-	-	-	333,867	-	-	-	-	-	333,867
Interest/ Invest. Income	-	317	93	67,572	39	135,000	232,229	2,130	537	-	-	-	-	-	437,918
Grants	24,000	-	-	3,174,305	-	-	95,000	1,027,000	1,031,172	-	-	-	-	-	5,351,477
Loan Proceeds	-	-	-	-	-	1,610,000	-	-	-	-	-	-	-	-	16,100,000
Interfund Transfers/ Loans	751,072	-	-	177,500	387,000	-	369,805	-	504,814	1,098,351	881,006	642,064	145,080	200,000	5,156,692
TOTAL REVENUE	13,578,695	1,491,514	198,654	9,141,564	1,005,304	17,923,815	5,636,589	3,711,833	2,513,649	1,203,351	881,006	642,064	145,080	200,000	58,273,118



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.



TOWN OF WINDSOR - 2015 BUDGET			
Revenue Summary with percentage change	Adopted 2014	Proposed 2015	% of Total 2015
General Fund	\$ 12,587,683	\$ 13,578,695	23%
Park Improvement Fund	1,560,368	1,491,514	3%
Conservation Trust Fund	346,484	198,654	0.3%
Capital Improvement Fund	5,387,978	9,141,564	16%
Community / Rec. Center Fund	986,054	1,005,304	2%
Water Fund	10,167,969	5,636,589	10%
Sewer Fund	2,800,250	3,711,833	6%
Storm Drainage Fund	1,545,685	2,513,649	4%
CRC Expansion Fund	-	17,923,815	31%
Fleet Management Fund	1,164,001	1,203,351	2%
Information Technology Fund	1,059,146	881,006	2%
Facility Services Fund	612,806	642,064	1%
Windsor Building Authority Fund	145,080	145,080	0.2%
Economic Development Incentive Fund	-	200,000	0.3%
	\$ 38,363,504	\$ 58,273,118	100%
Percentage Change		51.9%	

Percentage increase would only be 9.9% excluding the CRC Expansion Fund, new this year with bond proceeds of \$16,100, Water Fund Non-Potable Kyger Reservoir loan proceeds of \$4,500,000 in 2014. TIGER V grant of \$3,158,305 in Capital Improvement Fund in 2015 for railroad quiet zone project. Sales Tax increases in General, Capital and CRC Funds.

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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

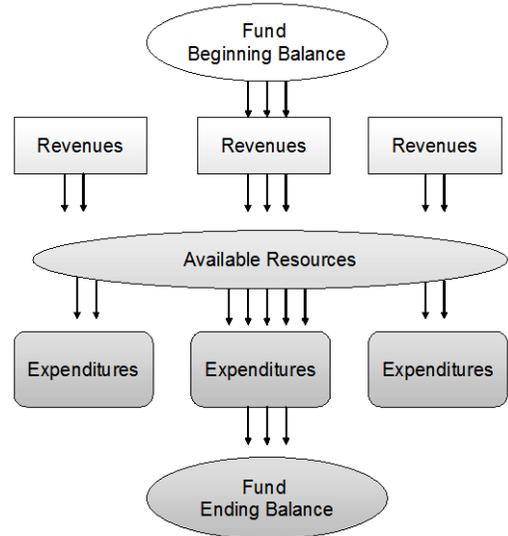
At Windsor's current rate of growth, there are many demands placed the Town's funds including police services, streets and public works, parks, recreation and culture, planning, engineering and general administration. This is a challenging time for the Town and we need to address the needs of the community 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 7.0% increase from the 2014 budget, reflecting 5,275 new positions and approximately a 6% increase in medical benefits proportionately split with employees. A 3% merit pool was also approved.
- Operations and maintenance account for a 21.8% increase, primarily due to \$2.1 million in street maintenance projects. Also, debt service and transfers increased 12.7% from 2014 as there was a \$504,814 transfer to the Storm Drainage Fund to cover large capital projects. There was also a transfer of \$110,000 from the Capital Fund to the Fleet fund for two police equipped vehicles for two new officers. Also Capital outlay increased 71.6%
- In 2015, there is an increase in capital outlay of 71.6% due in part to \$9.5 million to begin the CRC expansion. There are also other large capital projects; the railroad quiet zone project for \$3.2 million, 100% funded by a U.S. Department of Transportation TIGER V grant; Kyger Reservoir pump station and water supply for \$2.8 million; two Law Basin Channel projects amounting to \$3.9 million; and the development of the Coyote Gulch Park for \$1.2 million, along with other smaller capital projects.
- Available funds have a direct relationship to the expenditures. For comparison, revenues for 2015 without the CRC Expansion increased 5.2%. Much of the increase is due to the TIGER V grant mentioned above. Water and Sewer impact fees are set to increase January 1, 2015, oil and gas revenue from Severance Tax and oil and gas mineral royalties increased 86.1% or about \$200,000 over 2014 budget estimates. Sales taxes are budgeted \$1 million more than sales tax in the 2014 budget. The budget for 2015 sales tax is set for \$7.1 million from the existing 3.2% sales tax.

Town of Windsor
Overview of Fund Structure



- 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.

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 Conservation 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.

The Town secured a loan of \$4,500,000 from the **Colorado Water Conservation 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 will be established when all of the funds have been drawn.

The Capital Improvement Fund transferred \$504,814 as a loan to the **Storm Drainage Fund** as there were two large projects to be completed in 2015 utilizing all available funds. There are no large projects anticipated in the 5-year Capital Improvement Plan and it is storm drainage investment fees are expected to repay the Capital Improvement Fund within five years, if not sooner. The interest for the loan is set at 0.467%.

On November 4, 2014, the vote of the public approved the **Community Recreation Center Expansion** and the authorization of revenue bonds in the amount not to exceed \$16,100,000. The expansion will be constructed in 2015-2017. The bonds will be repaid through a voter approved 0.75% additional sales and use tax to be used solely for this project and to be put in a new fund, Community Recreation Center Expansion Fund. The repayment schedule is not yet available as these bonds have not yet been sold.

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 follow.

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.

COMMUNITY AND RECREATION CENTER FUND				
TOWN OF WINDSOR SALES AND USE TAX REVENUE REFUNDING BONDS TOWN OF WINDSOR SERIES 2012				
PAYMENT DATE	PRINCIPAL EXPENSE	INTEREST EXPENSE	TOTAL	PRINCIPAL BALANCE
				\$ 3,705,000
2012	\$ 290,000	\$ 83,636	\$ 373,636	3,415,000
2013	280,000	92,275	372,275	3,135,000
2014	280,000	86,675	366,675	2,855,000
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
2014	112,403.40	191,568.77	303,972.17	3,643,846.89
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 <i>monthly payments beginning 1-2-2011</i>				
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
2014 (12 monthly payments)	37,086.09	107,993.91	145,080.00	2,859,634.46
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

SEWER FUND					
WASTE WATER TREATMENT FACILITY UPGRADE					
COLORADO WATER RESOURCES AND POWER DEVELOPMENT AUTHORITY (CWRPDA)					
CLEAN WATER REVENUE BONDS 2011 SERIES A					
LOAN Repayment at 1.94%					
PAYMENT DATE	PRINCIPAL EXPENSE	INTEREST EXPENSE	ADMIN FEE	TOTAL	PRINCIPAL BALANCE
					\$ 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
2/1/2014	89,212.52	14,925.25	11,073.53	115,211.30	2,664,480.60
8/1/2014	89,212.52	14,925.25	11,073.53	115,211.30	2,575,268.08
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
	\$ 3,110,543.20	\$ 248,204.81	\$ 322,357.54	\$ 3,681,105.55	

I-25/SH392 Interchange Improvements

CAPITAL IMPROVEMENT FUND				
I-25/SH392 INTERCHANGE PROJECT				
LOAN FROM WATER FUND				
20-Year repayment at 0.467% Interest				
PAYMENT DATE	PRINCIPAL EXPENSE	INTEREST EXPENSE	TOTAL	PRINCIPAL BALANCE
				\$ 1,250,000.00
2011	\$59,583.07	\$6,250.00	\$65,833.07	1,190,416.93
2012	59,880.98	5,952.08	65,833.07	1,130,535.95
2013	60,180.39	5,652.68	65,833.07	1,070,355.57
2014	60,481.29	5,351.78	65,833.07	1,009,874.28
2015	60,783.69	5,049.37	65,833.07	949,090.59
2016	61,087.61	4,745.45	65,833.07	888,002.98
2017	61,393.05	4,440.01	65,833.07	826,609.93
2018	61,700.02	4,133.05	65,833.07	764,909.91
2019	62,008.52	3,824.55	65,833.07	702,901.40
2020	62,318.56	3,514.51	65,833.07	640,582.84
2021	62,630.15	3,202.91	65,833.07	577,952.69
2022	62,943.30	2,889.76	65,833.07	515,009.38
2023	63,258.02	2,575.05	65,833.07	451,751.37
2024	63,574.31	2,258.76	65,833.07	388,177.06
2025	63,892.18	1,940.89	65,833.07	324,284.88
2026	64,211.64	1,621.42	65,833.07	260,073.24
2027	64,532.70	1,300.37	65,833.07	195,540.54
2028	64,855.36	977.70	65,833.07	130,685.18
2029	65,179.64	653.43	65,833.07	65,505.54
2030	65,505.54	327.53	65,833.07	\$ -
	\$ 1,250,000.00	\$ 66,661.30	\$ 1,316,661.30	

Storm Drainage Loan

STORM DRAINAGE FUND				
LOAN FROM CAPITAL IMPROVEMENT FUND for Storm Drainage Capital Projects 5-Year repayment at 0.467% Interest				
PAYMENT DATE	PRINCIPAL EXPENSE	INTEREST EXPENSE	TOTAL	PRINCIPAL BALANCE
				\$ 504,814.00
1/1/2016	100,024.20	2,357.48	102,381.68	404,789.80
1/1/2017	100,491.31	1,890.37	102,381.68	304,298.49
1/1/2018	100,960.61	1,421.07	102,381.68	203,337.88
1/1/2019	101,432.09	949.59	102,381.68	101,905.79
1/1/2020	101,905.79	475.90	102,381.69	\$ -
	\$ 504,814.00	\$ 7,094.41	\$ 511,908.41	

DEBT SERVICE SUMMARY					
	2015	2016	2017	2018	2019
CRC Revenue Refunding Bonds	\$ 381,075	\$ 372,075	\$ 375,325	\$ 383,350	\$ 388,600
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	65,833	65,833	65,833	65,833	65,833
CWRPDA Revenue Bonds	232,396	234,589	231,184	228,234	232,870
Storm Drainage Capital Fund Loan	-	102,382	102,382	102,382	102,382
Total Debt Payments	\$ 1,128,356	\$ 1,223,931	\$ 1,223,776	\$ 1,228,850	\$ 1,238,737
Maximum Remaining Total Repayment Cost					
CRC Revenue Refunding Bonds			\$ 3,269,825		
Kern Reservoir / Windsor Lake			5,775,472		
WBA USDA Loan			5,207,096		
I-25/SH392 Water Fund Loan			1,053,329		
CWRPDA Revenue Bonds			2,986,237		
Storm Drainage Capital Fund Loan			511,908		
Maximum Total Repayment Cost			\$ 18,803,867		
Maximum Annual Repayment Cost					
CRC Revenue Refunding Bonds		Year 2019	\$ 388,600		
Kern Reservoir / Windsor Lake		Year 2015	303,972		
WBA USDA Loan		Year 2015	145,080		
I-25/SH392 Water Fund Loan		Year 2015	65,833		
CWRPDA Revenue Bonds		Year 2016	234,589		
Storm Drainage Capital Fund Loan		Year 2020	102,382		
Maximum Annual Repayment Cost			\$ 1,240,456		

The 2015 Debt Service amount of \$1,128,356 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:

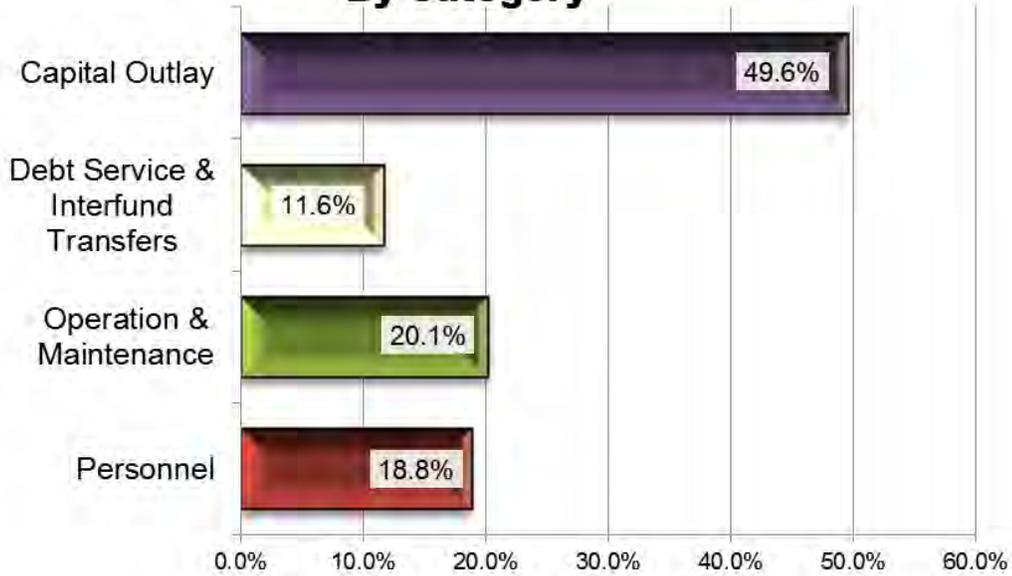
- Debt service should be limited to 10-15% of operation expenditures exclusive of capital improvements and debt service expenditures.
- Total general obligation debt will not exceed 10% of the total assessed valuation for tax purposes. The Town has no general obligation debt; however, the formula is applied to our current debt outstanding. *(Total revenue bonded debt outstanding is \$4,945,896 as of 12/31/2015)*

COMPLIANCE WITH TOWN DEBT POLICY				
		10%	15%	Policy Compliance
Town's 2015 Operating Budget	\$ 20,580,605	\$ 2,058,061	\$ 3,087,091	Yes
Current Assessed Valuation	\$ 349,756,020	\$ 34,916,378		Yes

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**FINANCIAL PLAN
EXPENDITURE SUMMARIES**

**2015 TOTAL EXPENDITURES
By Category**



TOWN OF WINDSOR						
ALL FUND EXPENDITURE BREAKDOWN BY CATEGORY						
2014 BUDGET						
	2011	2012	2013	2014	2014	2015
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
Personnel	\$ 8,006,645	\$ 8,109,703	\$ 8,274,359	\$ 9,283,950	\$ 8,992,546	\$ 9,935,952
Operation & Maintenance	6,989,193	8,762,807	8,263,433	8,742,122	9,693,478	10,644,653
Debt Service & Interfund Transfers	8,722,072	10,832,556	5,705,500	5,433,226	8,224,315	6,124,415
Capital Outlay	9,959,331	12,122,751	6,127,870	15,287,308	14,967,851	26,234,057
Total Expenditures	\$ 33,677,241	\$ 39,827,817	\$ 28,371,162	\$ 38,746,606	\$ 41,878,190	\$ 52,939,076
Personnel	23.8%	20.4%	29.2%	24.0%	21.5%	18.8%
Operation & Maintenance	20.8%	22.0%	29.1%	22.6%	23.1%	20.1%
Debt Service & Interfund Transfers	25.9%	27.2%	20.1%	14.0%	19.6%	11.6%
Capital Outlay	29.6%	30.4%	21.6%	39.5%	35.7%	49.6%
Total Expenditures	100%	100%	100%	100%	100%	100%

2012 debt service includes \$3,894,944 payment to refunding bond and debt issuance costs to refinance CRC debt.

2014 capital outlay includes purchase of Kyger Reservoir.

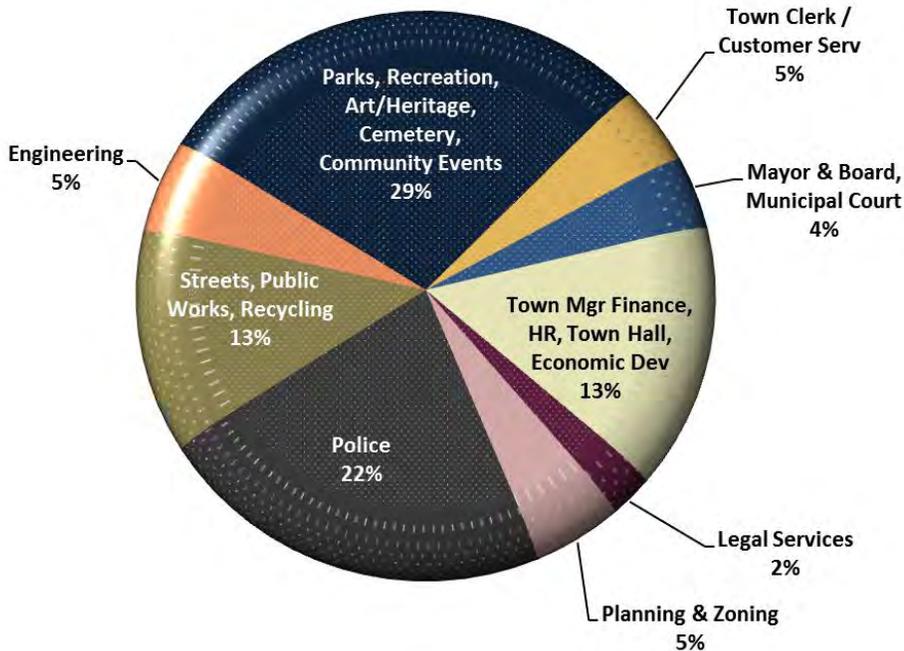
2015 capital outlay includes Railroad Quiet Zones, Kyger Reservoir pump station, Law Basin Master Channel – all over two million dollars. Also \$9.5 million is included to begin the CRC Expansion.

TOWN OF WINDSOR
GENERAL FUND EXPENDITURE SUMMARY by Division
2015 BUDGET

EXPENDITURES	2013	2014	2014	2015	% of 2015 Total
	ACTUAL	BUDGET	PROJECTED	BUDGET	
Town Clerk / Customer Service	\$ 534,839	\$ 612,550	\$ 631,023	\$ 639,239	5%
Mayor & Board, Municipal Court	430,658	497,723	420,039	586,450	4%
Town Mgr. Finance, HR, Town Hall, Economic Development	1,562,884	1,788,327	1,787,605	2,105,019	15%
Legal Services	410,764	329,869	333,303	339,035	2%
Planning & Zoning	805,034	610,990	595,069	701,911	5%
Police	2,661,340	2,853,408	2,813,095	3,122,689	22%
Streets, Public Works, Recycling	1,432,284	1,483,280	1,555,219	1,772,179	13%
Engineering	591,997	618,025	623,417	743,073	5%
Parks, Recreation, Art/Heritage, Cemetery, Community Events	3,619,736	3,921,954	3,870,626	4,013,754	29%
TOTAL EXPENDITURES	\$ 12,049,536	\$ 12,716,127	\$ 12,629,396	\$ 14,023,349	100%

The 2015 General Fund budget reflects the addition of 5.275 employees.

2015 GENERAL FUND EXPENDITURES
Percentage by Division



TOWN OF WINDSOR												
EXPENDITURE SUMMARY by Fund and Division												
2015 BUDGET												
DIVISION / DEPT.	General Fund	Park Improv. Fund	Cons. Trust Fund	Capital Improv. Fund	CRC Fund	CRC Expan. Fund	Water Fund	Sewer Fund	Storm Drain Fund	Ec Dev Incen. Fund	Internal Service Funds	TOTAL
	Town Clerk/ Customer Service	\$ 639,239	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 106,264
Mayor & Board, Municipal Ct	586,450	-	-	570,647	-	-	-	-	-	-	73,888	1,230,985
Town Mgr., Finance, HR, Town Hall, Economic Dev.	2,105,019	-	-	17,706	-	-	-	-	-	-	354,986	2,477,711
Legal Services	339,035	-	-	-	-	-	-	-	-	-	6,601	345,636
Planning & Zoning	701,911	-	-	-	-	-	-	-	-	-	66,854	768,765
Police	3,122,689	-	-	334,329	-	-	-	-	-	-	590,164	4,047,181
Streets, Public Works, Recycling	1,772,179	-	-	6,170,312	-	-	-	-	-	-	366,445	8,308,937
Engineering	743,073	-	-	-	-	-	-	-	-	-	87,410	830,483
Parks, Rec. Art/Heritage, CRC, Com. Events, Cemetery	4,013,754	1,510,475	423,392	1,148,218	1,125,576	9,485,594	-	-	-	-	871,436	9,092,851
Water	-	-	-	-	-	-	8,050,010	-	-	-	112,922	8,162,932
Sewer	-	-	-	-	-	-	-	2,755,621	-	-	164,783	2,920,404
Storm Drainage	-	-	-	-	-	-	-	-	4,304,695	-	62,821	4,367,515
Windsor Building Authority	-	-	-	-	-	-	-	-	-	-	145,080	145,080
Facility Services use of Capital Fund	-	-	-	8,500	-	-	-	-	-	-	-	8,500
TOTAL EXPENDITURES	\$14,023,349	\$1,510,475	\$423,392	\$8,250,711	\$1,125,576	\$9,485,594	\$8,050,010	\$2,755,621	\$4,304,695	\$0	\$3,009,653	\$43,453,483

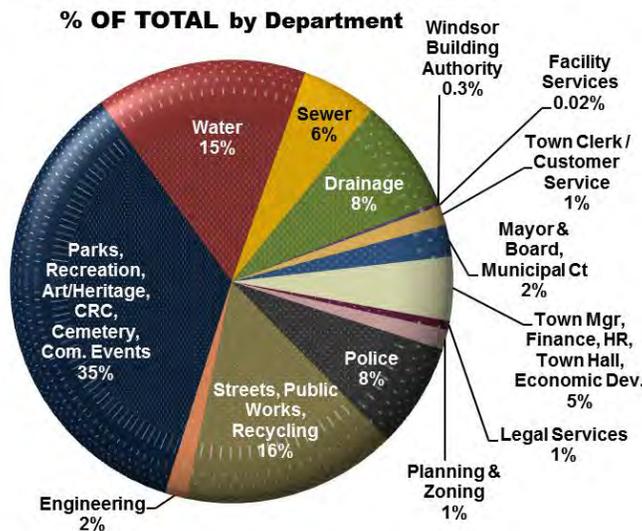
Internal Service funds support all divisions with fleet, computer and facility maintenance needs. Several General Fund divisions utilize the Capital Improvement Fund for larger capital items such as large street projects.

**TOWN OF WINDSOR
ALL FUND EXPENDITURE SUMMARY by Department
2015 BUDGET**

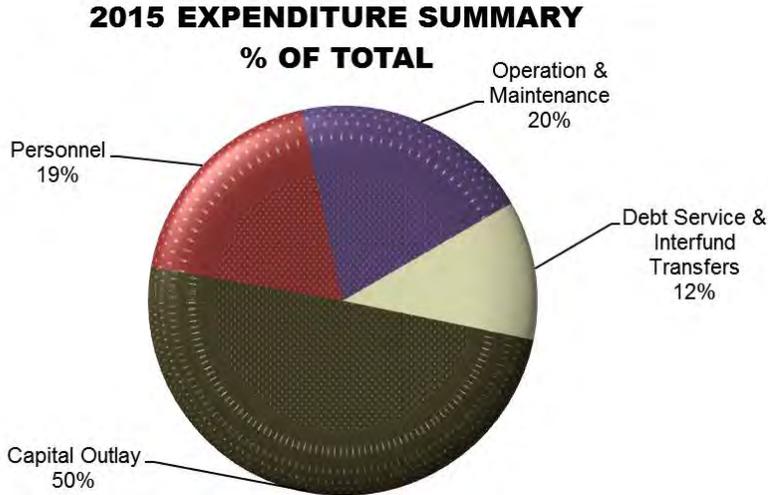
EXPENDITURES	2015 Total	% of Total	2014 Total	% Change 2014 - 2015
Town Clerk / Customer Service	\$ 746,503	1%	\$ 610,612	22.3%
Mayor & Board, Municipal Ct	1,230,985	2%	590,850	108.3%
Town Manager, Finance, HR, Town Hall, Economic Development	2,477,711	5%	1,904,894	30.1%
Legal Services	345,636	1%	370,000	0.0%
Planning & Zoning	768,765	1%	883,770	-13.0%
Police	4,047,181	8%	3,305,317	22.4%
Streets, Public Works, Recycling	8,308,937	16%	5,639,183	47.3%
Engineering	830,483	2%	676,325	22.8%
Parks, Recreation, Art/Heritage, CRC, Cemetery, Community Events	18,578,445	35%	8,271,458	124.6%
Water	8,162,932	15%	6,234,756	30.9%
Sewer	2,920,404	6%	2,160,515	35.2%
Drainage	4,367,515	8%	1,311,388	233.0%
Windsor Building Authority	145,080	0.3%	145,080	0.0%
Facility Services	8,500	0.02%	-	0.00%
TOTAL EXPENDITURES	\$ 52,939,076	100%	\$ 32,104,148	64.90%

Budgeted for 2015, are capital drainage projects totaling nearly \$3.9 million, with \$3.2 million for the TIGER grant railroad quiet zone project, and \$2.8 million for the Kyger Reservoir pump station, with \$2.1 million for street improvements, and \$1.2 million for Coyote Park construction, rendering a substantial increase in infrastructure. The Mayor & Board includes the \$500,000 transfer from Capital to Storm Drainage Fund. The Economic Development Incentive Fund, new this year, is associated with the Economic Development Department and begins with a \$200,000 transfer from the General Fund. Parks, Recreation includes the CRC Expansion for \$9.5 million. Without this, the percentage increase would have been 35.35%.

2015 ALL FUND EXPENDITURE SUMMARY



A comparison of total budgeted expenditures by category and the year-over-year percentage change appears in the following chart.



TOWN OF WINDSOR - 2015 BUDGET			
Expenditure Summary with percentage change	Adopted 2014	Proposed 2015	% of Total 2015
Budget as Adopted:			
Personnel	\$ 9,283,950	\$ 9,935,952	19%
Operation & Maintenance	8,742,122	10,644,653	20%
Debt Service & Interfund Transfers	5,433,226	6,124,415	12%
Capital Outlay	15,287,308	26,234,057	50%
Total Original Budget	\$ 38,746,606	\$ 52,939,076	100%
Percentage Change		36.6%	

The primary reasons for capital increases are: CRC expansion for \$9.5 million, and capital drainage projects totaling nearly \$3.9 million, with \$3.2 million for the TIGER grant railroad quiet zone project, and \$2.8 million for the Kyger Reservoir pump station, two Law Basin Channel projects amounting to \$3.9 million, and \$1.2 million for Coyote Park construction, rendering a substantial increase in infrastructure. However there was a 2014 purchase of the Kyger Reservoir.

Personnel costs rose 19% resulting from new positions, increases in medical costs and a 3% merit pool increase. Debt Service increased 12% mainly due to a \$500,000 transfer to the Storm Drainage Fund to support two large capital projects. Operations and Maintenance rose 20% including \$2.1 million for street maintenance projects and Capital Outlay rose 50% for reasons stated above.

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FINANCIAL PLAN

CAPITAL IMPROVEMENT PLAN (CIP)

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 2015 Budget. Projects planned in the next four years (2016-2019) 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 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.
- Community Recreation Center Expansion Fund (CRCEF)- This is a non-major special revenue fund with its main source of revenue being the 0.75% sales and use tax (*approved in 2015*). Center expansion construction and operation and maintenance of the expansion will be paid from this fund. Bond proceeds of \$16.1 million are included in 2015 revenue.
- 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 2015

The first year (2015) of the Capital Improvement Plan is highlighted in this section and listed as capital outlay by fund in the DETAIL BUDGET section the Budget.

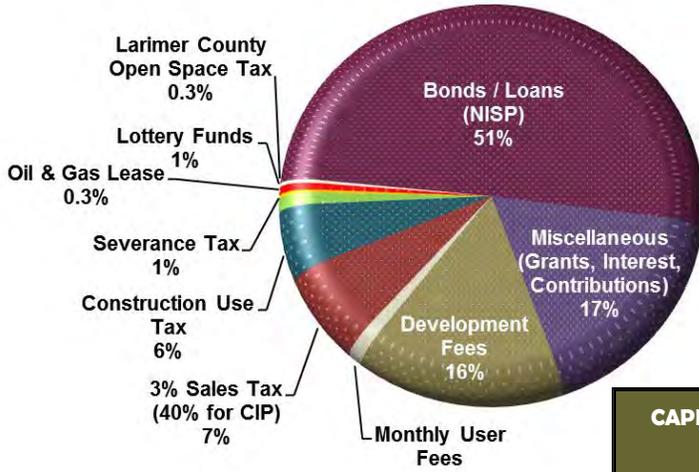
The following are the major Capital Projects for 2015. A detailed listing of all projects follows on page 170.

MAJOR 2015 CAPITAL IMPROVEMENT PLAN PROJECTS				
Over \$100,000				
Fund	Description		2015 Budget	Page
CRCEF	CRC	Beginning of CRC Expansion (2015-2016)	\$9485,594	p.170
CIF	Street	GW Railroad Quiet Zone Project w/ 100 % TIGER grant included	3,158,305	p.171
WATER	Non-Potable	Kyger Reservoir Pump Station & water supply	2,812,325	p.172
DRAIN	Drain Impact	Law Basin Master Plan Channel w/ PDM Grant included (2012-2015)	2,128,069	p.173
CIF	Street	Street Maintenance – overlays, sealcoating, crack sealing, concrete replacement	2,100,000	p.174
DRAIN	Impact Fees	Law Basin West Tributary Channel (2013-2015)	1,740,075	p.176
PIF	Neighborhood	Coyote Gulch Park development	1,222,000	p.177
SEWER	Impact Fees	Sewer Nutrient Program w/ CDPHE grant included	837,000	p.178
WATER	Impact Fees	Three million gallon Water Tank w/ DOLA grant included (2012-2015)	407,100	p.179
CIF	Cemetery	Cemetery streetscape sidewalks, gate & archway engineering/construction, + engineering for 2016 Phase	373,414	p.180
Multi	GF/CIF/WF/SF	PW/Parks Maintenance Facility design (2015-2017)	330,000	p.181
CIF	Parks	Non-Potable Water- Pipe Encasement East of UFP	329,409	p.182
WATER	Impact Fees	Northern Integrated Supply Project (NISP)	288,750	p.182
CTF	Lottery Funds	Windsor Lake -Shoreline rip-rap	250,000	p.183
PIF	LCOS	Windsor Trail Windsor West connection easements and engineering	200,000	p.184
CIF	Streets/RIF	SH 257 & Walnut St Left turn lane	190,000	p.185
CIF	Parks	Eaton Ditch flood control	185,000	p.186
WATER	User Fees	Water Replacement Lines Study	180,000	p.186
CTF	Lottery Funds	Windsor Trail CR21 & 392 underpass (related to John Law)	147,292	p.184
CIF	Street	I-25 / SH 392 Interchange balance	117,000	p.187
CIF	Main Park	Main Park - replace shelters	113,190	p.187

Fund Codes:

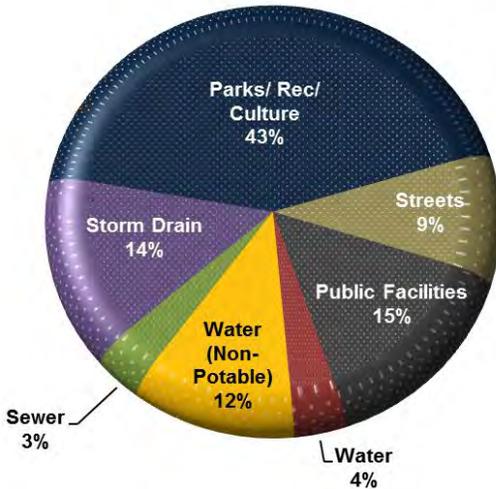
GF- General Fund, **PIF** – Park Improvement Fund, **CTF** – Conservation Trust Fund, **CIF** – Capital Improvement Fund, **CRCEF** – Community Recreation Center Expansion Fund

**CAPITAL IMPROVEMENT PLAN
2015 PROJECT REVENUE SOURCE**



CAPITAL IMPROVEMENT PLAN MAJOR FUNDING SOURCES		
	2015 Budgeted Year 1	2015
Development Fees	\$ 5,126,204	16%
Monthly User Fees	362,238	1%
3% Sales Tax (40% for CIP)	2,276,414	7%
Construction Use Tax	1,763,203	6%
Severance Tax	338,272	1%
Oil & Gas Lease	95,000	0.3%
Lottery Funds	198,560	1%
Larimer County Open Space Tax	100,154	0.3%
Bonds / Loans (NISIP)	16,100,000	50%
Miscellaneous (Grants, Interest, Contributions)	5,561,386	17%
TOTAL	\$ 31,921,432	100%

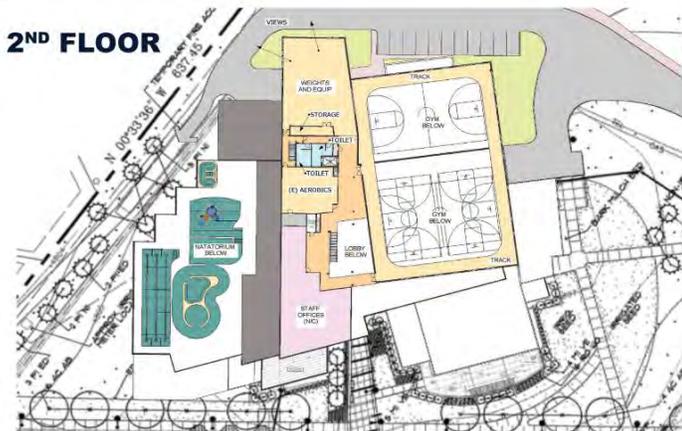
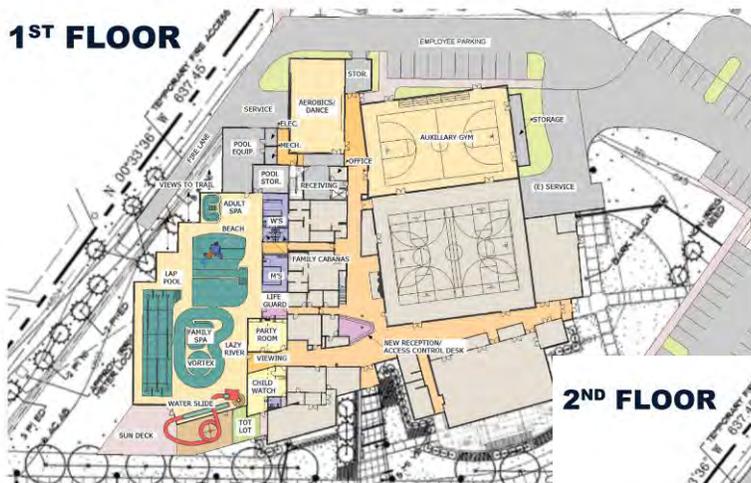
**CAPITAL IMPROVEMENT PLAN
2015 PROJECT EXPENDITURES by project type**



CAPITAL IMPROVEMENT PLAN EXPENDITURES		
	2015 Budgeted Year 1	2015
Parks/ Rec/ Culture	\$ 11,656,087.70	43%
Streets	2,595,000	9%
Public Facilities	4,092,995	15%
Water	1,020,491	4%
Water (Non-Potable)	3,190,734	12%
Sewer	947,130	3%
Storm Drain	3,868,144	14%
TOTAL	\$ 27,370,582	100%

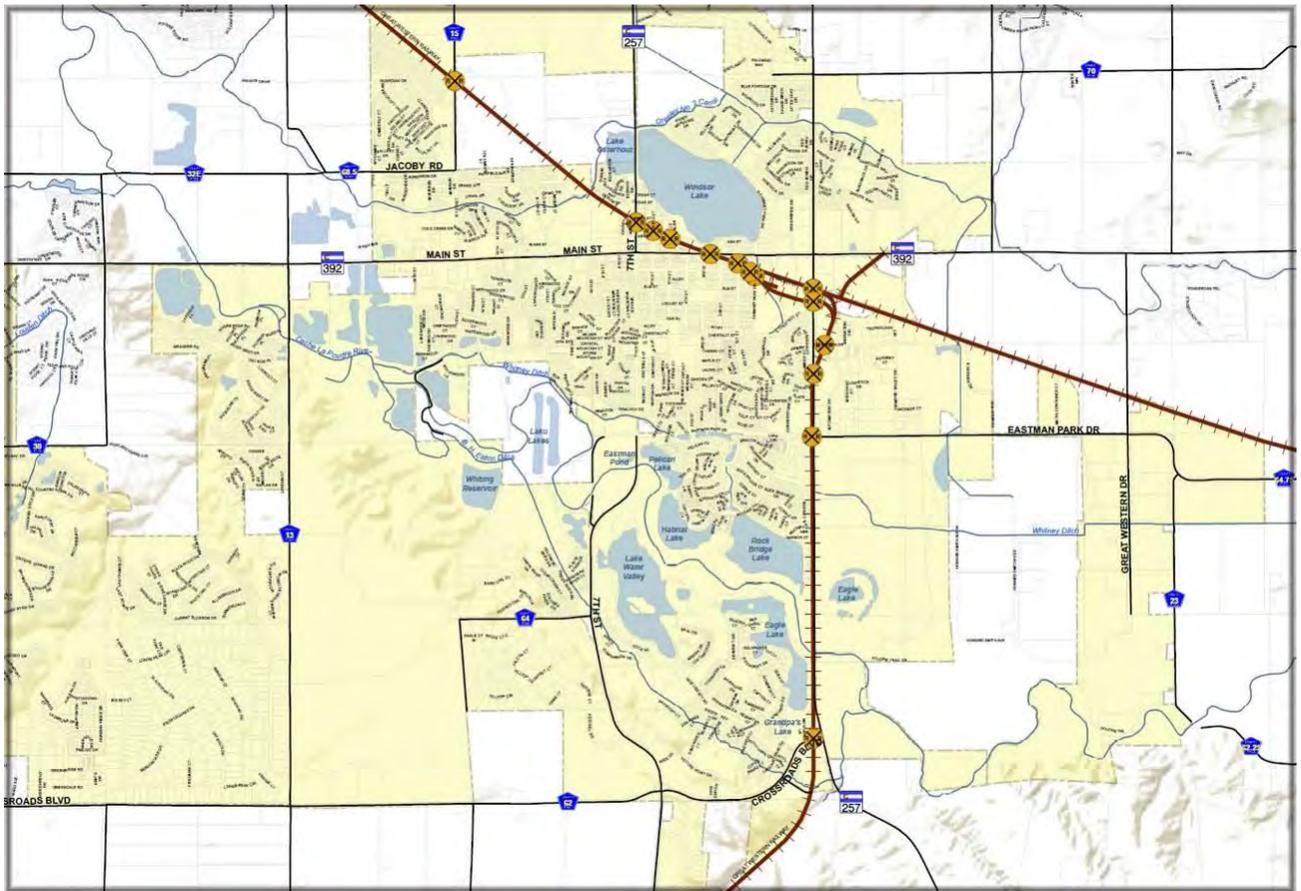
**2015 MAJOR CAPITAL PROJECTS
REQUEST DETAIL**

Project Name	Community & Recreation Center Expansion	Scheduled Start	2015				
Department/Division	Parks & Recreation / Recreation	Scheduled Completion	2016				
Requestor	M Chew	Departmental Priority	Priority I -MUST DO				
Account Number	21-493-8420-000	Departmental Ranking	1 Critical				
Project Description and Location:							
2015 - 100% design; 60% construction: infrastructure, tap fees, testing, permits							
2016 - 40% construction: remainder from 2015, parking lot, landscaping							
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		2015	2016	2017	2018	2019	Total
Construction		8,623,267	5,739,811				14,363,078
Contingency		862,327	573,982				1,436,308
Other: Additional offices			300,000				300,000
Total:		9,485,594	6,613,793	-	-	-	16,099,386
Funding Sources							
Bond		9,485,594	6,613,793				16,099,386
Total:		9,485,594	6,613,793	-	-	-	16,099,386
Operating Budget Impact: (0.2% sales tax revenue projection to cover operational costs)							
Bond			142,139	426,418	426,418	426,418	1,421,393
Total:			142,139	426,418	426,418	426,418	1,421,393



Financial Plan

Project Name	Great Western Railroad Quiet Zone Project	Scheduled Start	2014				
Department/Division	CIF/Streets	Scheduled Completion	2015				
Requestor	K Arnold /T Walker	Departmental Priority	Priority I -MUST DO				
Account Number	04-429-8445-904	Departmental Ranking	2 Important				
Project Description and Location:							
2014 Engineering \$176,880							
2015 Construction \$3,158,305 includes contingency (Total Project Cost: \$3,335,185 and paid with a TIGER V grant)							
Project Justification and Relationship to Town Board Goals and Master Plans:							
Safety issues. TB Goal to upgrade infrastructure to support future growth and development and effective transportation system.							
Project Costs/Year	Projected 2014	2015	2016	2017	2018	2019	Total
Engineering	176,880						176,880
Construction		3,108,120					3,108,120
Contingency		50,185					50,185
Total:	176,880	3,158,305	-	-	-	-	3,335,185
Funding Sources							
CIF - Sales & Use Tax							
Grant TIGER V	176,880	3,15,305					3,335,185
Total:	176,880	3,158,305	-	-	-	-	3,335,185
Operating Budget Impact: None as Town will maintain w/current O&M							



Financial Plan

Project Name	<u>Kyger Non-Potable Reservoir</u>	Scheduled Start	2014
Department/Division	Water/Non Potable Division	Scheduled Completion	2017
Requestor	K Arnold /D Moyer / D Wagner	Departmental Priority	Priority I -MUST DO
Account Number	06-484-8494, 8410, 8456, 02-467-8412, 04-454-8412	Departmental Ranking	1 Critical

Project Description and Location:

Non Potable water storage reservoir located on the northwest corner of SH392 and LCR 13. Reservoir with 1200 acre feet was acquired in 2014. A pump station that will deliver water from the Poudre River to the Kyger Reservoir and also in the opposite direction to be designed in 2014 and constructed in 2015. Water rights to store in the reservoir are expected to take multiple years to find and purchase, starting in 2015. Purchase of water to fill commencing in 2015.

Project Justification and Relationship to Town Board Goals and Master Plans:

Town Board Goal: Build Community Spirit - Lead through stewardship of natural resources

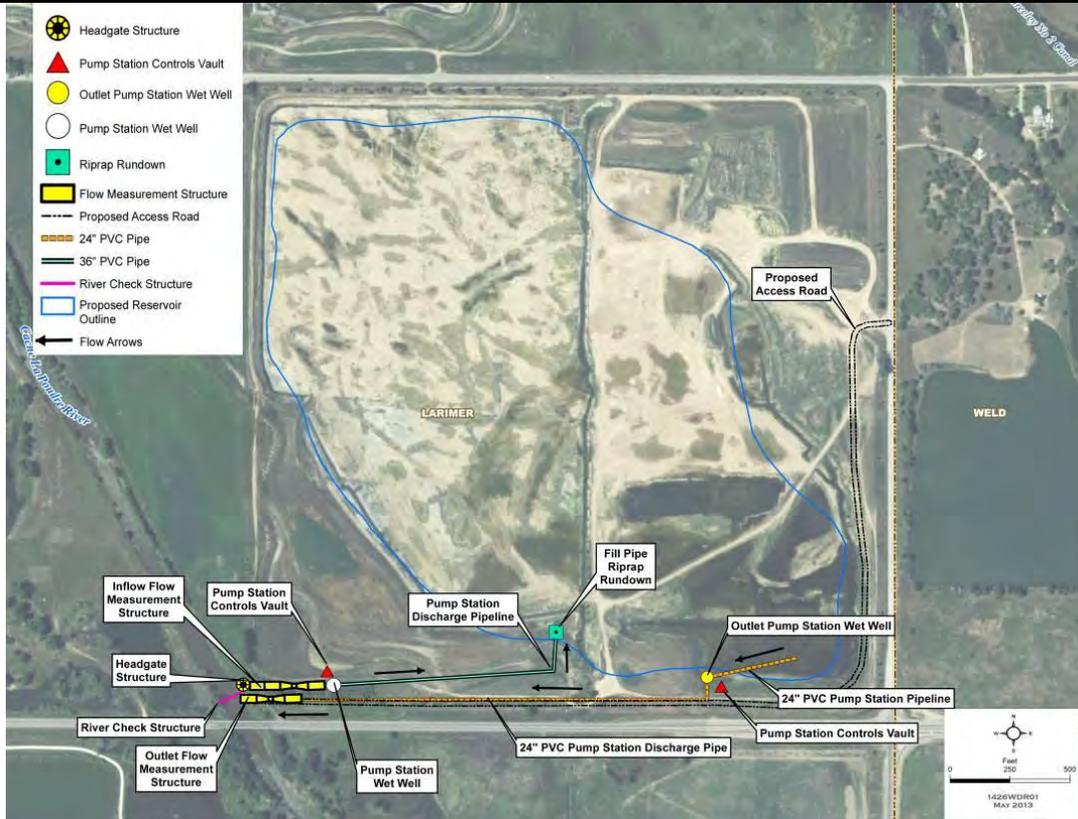
Project Costs/Year	Projected 2014	2015	2016	2017	2018	2019	Total
Property Acquisition	3,447,356						3,447,356
Engineering/Planning	383,024						383,024
Construction		2,514,325					2,514,325
Water Rights Purchase	106,000	298,000	298,000	298,000			1,000,000
Total:	3,936,380	2,812,325	298,000	298,000	-	-	7,344,705

Funding Sources

CWCB Loan	4,500,000						4,500,000
Water Fund	1,394,705						1,394,705
WF Non-Potable	200,000						200,000
PIF (Com/Neigh Pk)	625,000						625,000
CIF - Sales & Use Tax	625,000						625,000
Total:	7,344,705	-	-	-	-	-	7,344,705

Operating Budget Impact

Staffing Costs			20,000	20,000	20,000	20,000	80,000
Operating Costs			15,000	15,000	15,000	15,000	60,000
Total:	-	-	35,000	35,000	35,000	35,000	140,000



Financial Plan

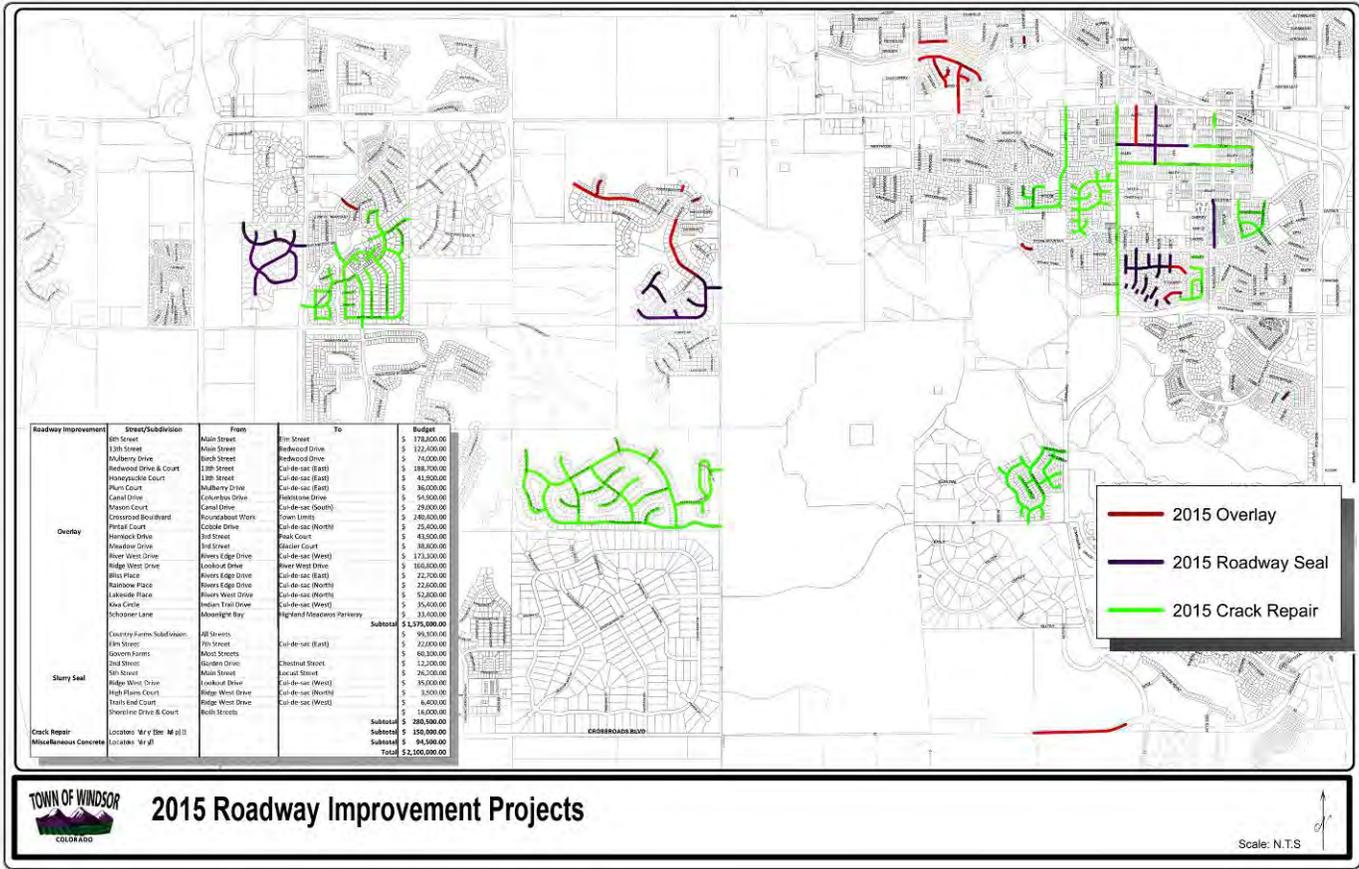
Project Name	Law Basin Master Plan Channel - PDM Grant		Scheduled Start	2012			
Department/Division	Engineering		Scheduled Completion	2015			
Requestor	D Wagner		Departmental Priority	Priority II -SHOULD DO			
Account Number	08-483-8458-908, 08-483-8410-908		Departmental Ranking	2 Important			
Project Description and Location:							
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. Received a FEMA PDM Grant. Grant will pay up to \$1,540,736. Originally FEMA was going to cover 75% of the estimated project cost but subsequent cost estimates have gone up and FEMA will not absorb the increased costs; so their percentage has gone down to 69.3%.							
Project Justification and Relationship to Town Board Goals and Master Plans:							
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.							
Project Costs/Year	Projected 2014	2015	2016	2017	2018	2019	Total
Property Acquisition	203,300						203,300
Engineering/Planning	299,000						299,000
Construction	233,000	2,128,069					2,361,069
Total:	735,300	2,128,069	-	-	-	-	2,863,369
Funding Sources							
Impact Fees	225,737	1,096,897					1,322,634
FEMA PDM grant	509,563	1,031,172					1,540,735
Total:	735,300	2,128,069	-	-	-	-	2,863,369
Operating Budget Impact: 11.5% of a full time person to mow and maintain new channel. Operating costs are 240 hrs X \$50/hr							
Staffing Costs		7,935					7,935
Operating Costs		12,000					12,000
Total:		19,935					19,935



Financial Plan

Project Name	Street Maintenance Program	Scheduled Start						
Department/Division	Engineering	Scheduled Completion	Ongoing					
Requestor	D Wagner	Departmental Priority	Priority II –SHOULD DO					
Account Number	04-429-6278 & 04-429-6242	Departmental Ranking	2 Important					
Project Description and Location:								
2015 - asphalt overlay (\$1,575,000) on selected streets: Asphalt sealcoat (\$275,000) Asphalt crack seal (\$150,000) Concrete replacement (\$100,000)								
Project Justification and Relationship to Town Board Goals and Master Plans:								
It contributes to the following Town Board goal: Develop and Maintain Effective Infrastructure The Pavement Management Program indicates that spending \$2.1 million dollars per year will keep the town's overall Pavement Condition Index (PCI) from dropping below 70.								
Project Costs/Year	Projected 2014	2015	2016	2017	2018	2019		Total
Asphalt Overlay	1,139,800	1,575,000	1,575,000	1,575,000	1,575,000	1,575,000		9,014,800
Concrete replacement, crack seal, chip seal	337,500	525,000	525,000	525,000	525,000	525,000		2,962,500
Total:	1,477,300	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000		11,977,300
Funding Sources								
CIF - Sales & Use Tax	1,322,300	1,768,000	1,768,000	1,768,000	1,768,000	1,768,000		10,162,300
Severance Tax/ O&G	155,000	332,000	332,000	332,000	332,000	332,000		1,815,000
Total:	1,477,300	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000		11,977,300
Operating Budget Impact: None as Town will maintain w/current O&M								

Roadway Improvement	Street/Subdivision	From	To	Budget
Overlay	6th Street	Main Street	Elm Street	\$ 178,800.00
	13th Street	Main Street	Redwood Drive	\$ 122,400.00
	Mulberry Drive	Birch Street	Redwood Drive	\$ 74,000.00
	Redwood Drive & Court	13th Street	Cul-de-sac (East)	\$ 188,700.00
	Honeysuckle Court	13th Street	Cul-de-sac (East)	\$ 41,900.00
	Plum Court	Mulberry Drive	Cul-de-sac (East)	\$ 36,000.00
	Canal Drive	Columbus Drive	Fieldstone Drive	\$ 54,900.00
	Mason Court	Canal Drive	Cul-de-sac (South)	\$ 29,000.00
	Crossroad Boulevard	Roundabout Work	Town Limits	\$ 240,400.00
	Pintail Court	Cobble Drive	Cul-de-sac (North)	\$ 25,400.00
	Hemlock Drive	3rd Street	Peak Court	\$ 43,900.00
	Meadow Drive	3rd Street	Glacier Court	\$ 38,800.00
	River West Drive	Rivers Edge Drive	Cul-de-sac (West)	\$ 173,100.00
	Ridge West Drive	Lookout Drive	River West Drive	\$ 160,800.00
	Bliss Place	Rivers Edge Drive	Cul-de-sac (East)	\$ 22,700.00
	Rainbow Place	Rivers Edge Drive	Cul-de-sac (North)	\$ 22,600.00
	Lakeside Place	Rivers West Drive	Cul-de-sac (North)	\$ 52,800.00
	Kiva Circle	Indian Trail Drive	Cul-de-sac (West)	\$ 35,400.00
	Schooner Lane	Moonlight Bay	Highland Meadows Parkway	\$ 33,400.00
			Subtotal	\$ 1,575,000.00
Slurry Seal	Country Farms Subdivision	All Streets		\$ 99,100.00
	Elm Street	7th Street	Cul-de-sac (East)	\$ 22,000.00
	Govern Farms	Most Streets		\$ 60,100.00
	2nd Street	Garden Drive	Chestnut Street	\$ 12,200.00
	5th Street	Main Street	Locust Street	\$ 26,200.00
	Ridge West Drive	Lookout Drive	Cul-de-sac (West)	\$ 35,000.00
	High Plains Court	Ridge West Drive	Cul-de-sac (North)	\$ 3,500.00
	Trails End Court	Ridge West Drive	Cul-de-sac (West)	\$ 6,400.00
	Shoreline Drive & Court	Both Streets		\$ 16,000.00
		Subtotal	\$ 280,500.00	
Crack Repair	Locations Vary (See Map)		Subtotal	\$ 150,000.00
Miscellaneous Concrete	Locations Vary		Subtotal	\$ 94,500.00
		Total	\$ 2,100,000.00	



2015 Roadway Improvement Projects

Scale: N.T.S.

Project Name	Law Basin West Tributary Channel	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

Project Description and Location:

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.

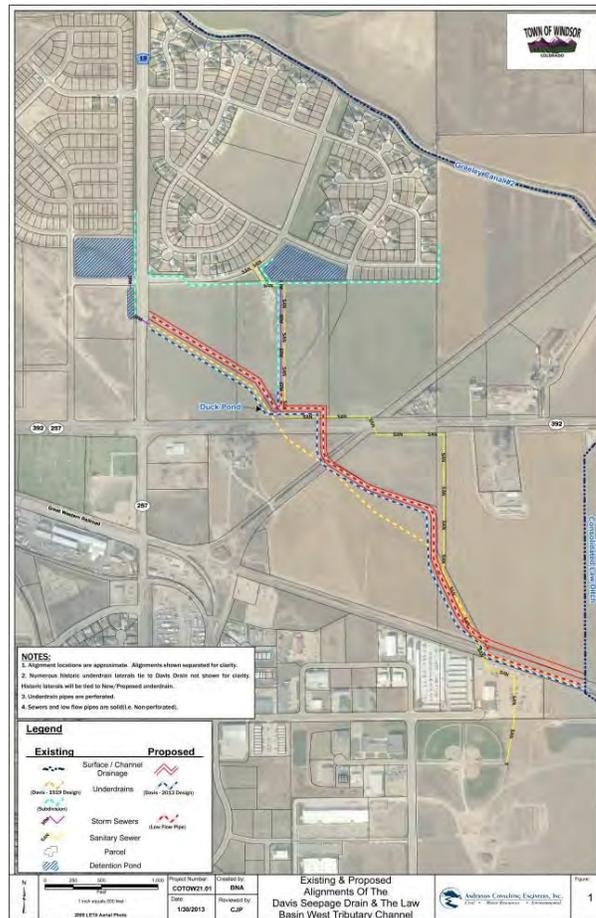
Project Justification and Relationship to Town Board Goals and Master Plans:

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.

Project Costs/Year	Projected 2014	2015	2016	2017	2018	2019	Total
Property Acquisition	160,000						160,000
Engineering/Planning	162,235	68,075					230,310
Construction	200,000	1,672,000					1,872,000
Total:	522,235	1,740,075	-		-	-	2,262,310

Funding Sources	Projected 2014	2015	2016	2017	2018	2019	Total
Drainage Impact Fees	522,235	1,740,075					2,262,310
Total:	522,235	1,740,075	-		-	-	2,262,310



Financial Plan

Project Name	NP Covote Gulch Park				Scheduled Start	2014		
Department/Division	Parks & Recreation / Parks & Open Space				Scheduled Completion	2015		
Requestor	M Chew				Departmental Priority	Priority II -SHOULD DO		
Account Number	02-454-8412-478				Departmental Ranking	2 Important		
Project Description and Location:								
2014- \$40,000 design								
2015- Park development or maintenance according to Parks, Recreation and Open Lands Master Plan, and established priority 6 acres x \$170,000 per acre = \$1,020,000 (10% contingency and \$100,000 permits, taps, and inspections) * note that cost is design dependent								
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	Projected 2014	2015	2016	2017	2018	2019		Total
Engineering/Planning	40,000	446,691						40,000
Construction		1,020,000						1,020,000
Contingency		102,000						102,000
Other: Water Purchase		100,000						100,000
Total:	40,000	1,222,000	-	-	-	-		1,262,000
Funding Sources								
PIF-Neighborhood	40,000	1,222,000						1,262,000
Total:	40,000	1,222,000	-	-	-	-		1,262,000
Operating Budget Impact:								
Staffing Costs		5,000						5,000
Operating Costs		7,000						7,000
Total:	-	12,000	-	-	-	-		12,000



Financial Plan

Project Name	<u>Sewer Nutrient Program</u>	Scheduled Start	2014
Department/Division	<u>Pub Works / Sewer System</u>	Scheduled Completion	2015
Requestor	<u>T Walker</u>	Departmental Priority	<u>Priority II -SHOULD DO</u>
Account Number	<u>07-482-6267-907, 07-482-8433-907</u>	Departmental Ranking	<u>2 Important</u>

Project Description and Location:
 To conform to Water Quality Control Regulation #85, nutrients management control, requiring wastewater treatment facilities to meet effluent limits for nutrients. The engineering study was awarded a grant for an 80/20 split of the costs.
 The study results indicate the need of design and construction of the nutrient program improvements. The initial estimate of cost is \$837,000, of which a grant will pay 100% or up to \$837,000 which must be spent before May 2016.

Project Justification and Relationship to Town Board Goals and Master Plans:
 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.

Project Costs/Year	Projected 2014	2015	2016	2017	2018	2019	Total
Engineering/Study	56,614						56,614
Construction		837,000					837,000
Total:	56,614	837,000	-	-	-	-	893,614

Funding Sources							
Monthly User Fees	11,323				-	-	11,323
CDPHE grant	45,291	837,000					882,291
Total:	56,614	837,000	-	-	-	-	893,614

Operating Budget Impact: will fall under normal operations and maintenance

Financial Plan

Project Name	3 Million Gallon Water Tank	Scheduled Start	2012					
Department/Division	Public Works / Water / Engineering	Scheduled Completion	2015					
Requestor	T Walker / D Wagner	Departmental Priority	Priority I -MUST DO					
Account Number	06-471-8456-906	Departmental Ranking	1 Critical					
Project Description and Location:								
3MG in-ground concrete storage reservoir, 2013 is the design, 2014-2015 is construction.								
Project Justification and Relationship to Town Board Goals and Master Plans:								
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.								
Project Costs/Year	Projected 2014	2015	2016	2017	2018	2019		Total
Engineering/Planning	94,000	7,100						101,100
Construction	2,800,000	400,000						3,200,000
Total:	2,894,000	407,100	-	-	-	-		3,301,100
Funding Sources								
Impact Fees	2,334,000	317,100						2,651,100
DOLA Energy Grant	560,000	90,000						650,000
Total:	2,894,000	407,100	-	-	-	-		3,301,100
Operating Budget Impact: None as Town will maintain w/current O&M								



Financial Plan

Project Name	Cemetery Restoration / Improvements	Scheduled Start	2011
Department/Division	Parks & Recreation / Parks & Open Space	Scheduled Completion	2018
Requestor	M Chew	Departmental Priority	Priority II -SHOULD DO
Account Number	04-432-8412 04-432-6267	Departmental Ranking	2 Important

Project Description and Location:

2014 Irrigation \$284,344 Contingency \$35,692, Design and Engineering \$9,511
2015 Streetscape Sidewalks, Gate and Archway Engineering \$23,000; Construction \$292,904 Contingency \$36,766; Design and Engineering for 2016 phase \$20,744
2016 Streetscape Landscaping \$248,254; Contingency \$31,161, Design and engineering for 2017 phase \$29,280
2017 East Cemetery Expansion 1 \$349,899; Contingency \$43,920; Design and engineering for 2018 phase \$29,280
2018 East Cemetery Expansion 2 \$1,462,442; Contingency \$183,571; Design and Engineering \$122,381
 LT Project; West Lawn Expansion

Project Justification and Relationship to Town Board Goals and Master Plans:

Continue cemetery rehabilitation; make compatible with the Main St. corridor plan.

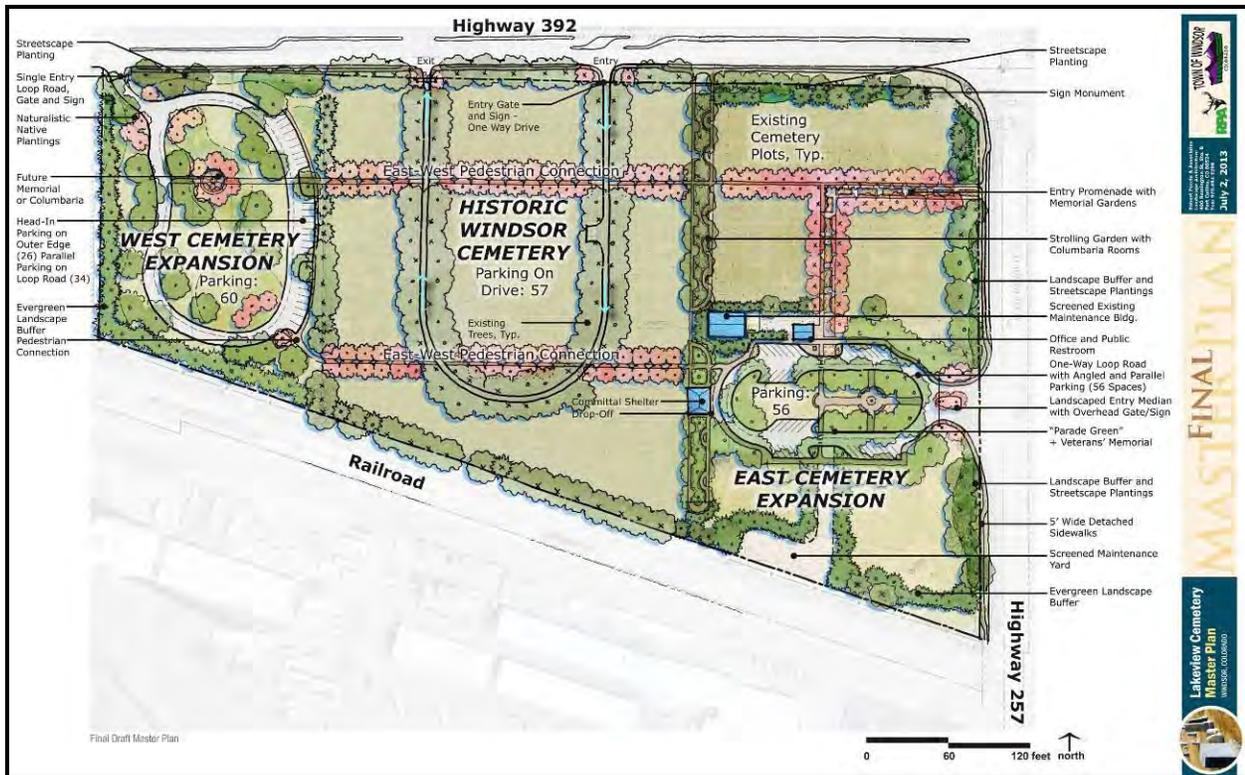
Project Costs/Year	Projected 2014	2015	2016	2017	2018	2019	LT Projects	Total
Engineering/Planning	9,511	43,744	29,280	29,280	122,381			234,196
Construction	224,344	292,904	248,254	349,899	1,462,442		853,728	3,431,571
Contingency	35,692	36,766	31,161	43,920	183,571			331,110
Total:	269,547	373,414	308,695	423,099	1,768,394	-	853,728	3,996,877

Funding Sources

CIF -Sales & Use Tax	269,547	373,414	308,695	423,099	1,768,394			3,143,149
Total:	269,547	373,414	308,695	423,099	1,768,394	-		3,143,149

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
Total:	700	1,000	1,000	4,696	4,000	-	-	11,396



Financial Plan

Project Name	PW/Parks Maintenance Facility	Scheduled Start	2015
Department/Division	PW/Parks, Recreation & Culture	Scheduled Completion	2017
Requestor	T Walker / M Chew	Departmental Priority	Priority II -SHOULD DO
Account Number	04-430-8420	Departmental Ranking	2 Important

Project Description and Location:

2015 - Study/Design for new building \$330,000 with potential for DOLA grant for half (split GF, CIF, WF, SF)

2016 - Remainder of the Study/design \$330,000 with potential for DOLA grant for half (split GF, CIF, WF, SF)

2017 - Construct \$10,000,000 (split GF, CIF, WF, SF)

New Building to House PW & Parks Shop - cost estimate does not include land acquisition if necessary

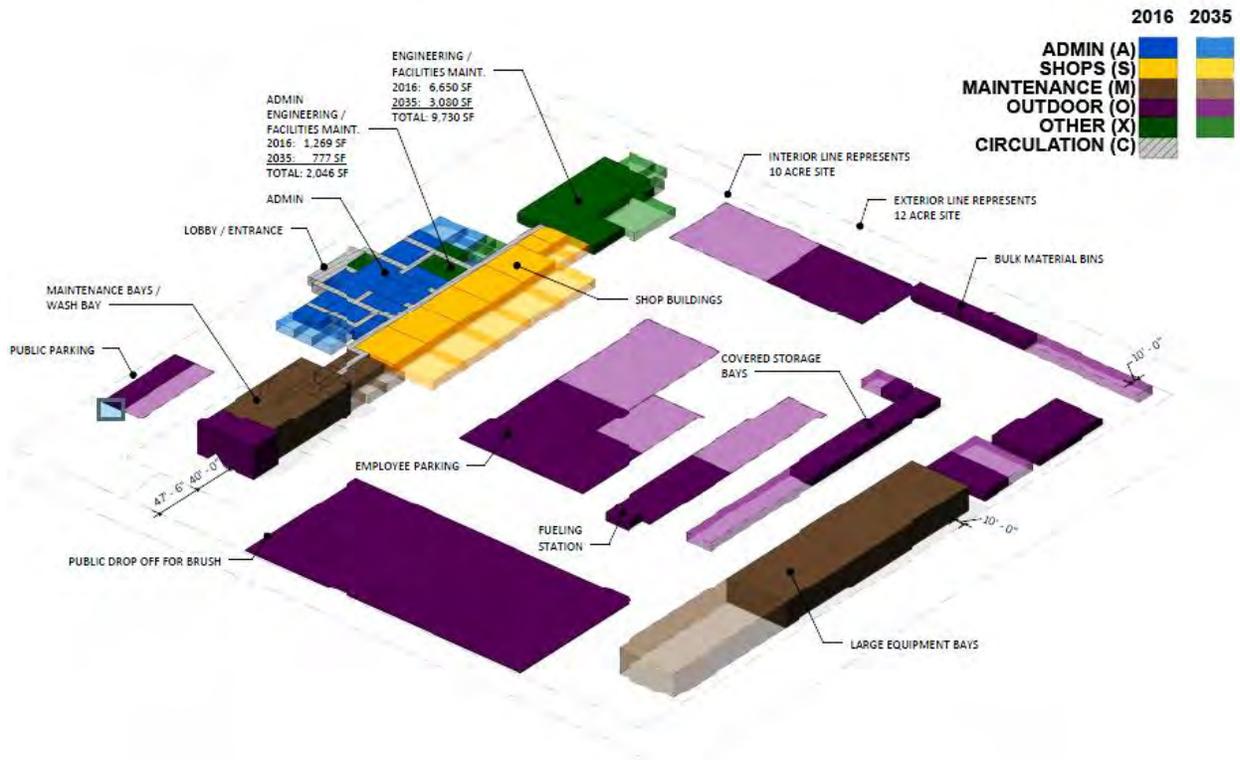
Project Justification and Relationship to Town Board Goals and Master Plans:

Town Board goal to upgrade Town buildings to provide exceptional services

Project Costs/Year	2015	2016	2017	2018	2019	Total
Construction			10,000,000			10,000,000
Other: Design	330,000	330,000				660,000
Total:	330,000	330,000	10,000,000	-	-	10,660,000

Funding Sources	2015	2016	2017	2018	2019	Total
CIF - Sales & Use Tax	82,500	82,500	2,500,000			2,665,000
Gen Fund Transfer	82,500	82,500	2,500,000			2,665,000
Water Fund Transfer	82,500	82,500	2,500,000			2,665,000
Sewer Fund Transfer	82,500	82,500	2,500,000			2,665,000
Total:	330,000	330,000	10,000,000	-	-	10,660,000

Operating Budget Impact: Undetermined



GENERIC SITE 3D VIEW

Financial Plan

Project Name	<u>Non-Potable Water</u>	Scheduled Start	2010					
Department/Division	<u>Parks & Recreation / Parks & Open Space</u>	Scheduled Completion	2017					
Requestor	<u>M Chew</u>	Departmental Priority	Priority I -MUST DO					
Account Number	<u>06-484-8456 and 04-454-8412</u>	Departmental Ranking	1 Critical					
Project Description and Location:								
Requirements of change of use case (legal obligations) and necessary development. MS = measuring structure per master plan.								
2014 Poudre Plan corrections and Town Hall connection to Main Park \$30,000; Construction of pipe encasement through Universal Forest Products (UFP) \$195,000								
2015 Install pump at Covenant \$49,000 held over from 2014								
2015 Pipe encasement east of UFP \$329,409;								
2016 Chimney Park north to Non-Potable \$78,000;								
2017 Automate splitter box east of CP parking lot entrance \$70,000								
Project Justification and Relationship to Town Board Goals and Master Plans:								
Goal 3: Town Government								
Goal 5: Quality Development and corrects legal requirement								
Project Costs/Year	Projected 2014	2015	2016	2017	2018	2019		Total
Construction	225,000	378,409	78,000	70,000				751,409
Total:	225,000	378,409	78,000	70,000	-	-		751,409
Funding Sources								
Water Fund / Non-Potable	30,000		78,000	70,000				227,000
CIF - Sales & Use Tax	195,000	378,409			-	-		524,409
Total:	225,000	378,409	78,000	70,000	-	-		751,409
Operating Budget Impact: Staffing costs absorbed. Operating costs <\$100								

Project Name	<u>Northern Integrated Supply Project (NISP)</u>	Scheduled Start	2004					
Department/Division	<u>Engineering</u>	Scheduled Completion	2025					
Requestor	<u>D Wagner</u>	Departmental Priority	Priority II -SHOULD DO					
Account Number	<u>06-471-8456</u>	Departmental Ranking	2 Important					
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:								
Lead through stewardship of natural resources.								
Pursue water independence.								
Project Costs/Year	Projected 2014	2015	2016	2017	2018	2019	LT Projects	Total
Engineering/Planning	123,750	288,750	289,000					701,500
Construction				1,187,000	9,360,000	9,540,000	20,344,000	40,395,000
Total:	123,750	288,750	289,000	1,187,000	9,360,000	9,540,000	20,344,000	41,096,500
Funding Sources								
Water Impact fees	123,750	288,750	289,000	1,187,000	9,360,000	9,540,000	20,344,000	41,096,500
NISP Bond								
Total:	123,750	288,750	289,000	1,187,000	9,360,000	9,540,000	20,344,000	41,096,500

Project Name	Windsor Lake	Scheduled Start	2015					
Department/Division	Parks & Recreation / Parks & Open Space	Scheduled Completion	2018					
Requestor	M Chew/ D Wagner	Departmental Priority	Priority I -MUST DO					
Account Number	03-454-8412-441	Departmental Ranking	1 Critical					
Project Description and Location:								
Protection of non-potable water storage/augmentation.								
2015 Shoreline rip-rap: \$250,000.								
2016 Shoreline rip-rap: \$250,000.								
2017 Shoreline rip-rap: \$250,000.								
2018 Shoreline rip-rap: \$250,000.								
Project Justification and Relationship to Town Board Goals and Master Plans:								
Goal 3: Town Government								
Goal 5: Quality Development								
Project Costs/Year		2015	2016	2017	2018	2019		Total
Construction		250,000	250,000	250,000	250,000	-		1,000,000
Total:		250,000	250,000	250,000	250,000	-		1,000,000
Funding Sources								
Conservation Trust Fund		250,000	250,000	250,000	250,000			1,000,000
Total:		250,000	250,000	250,000	250,000	-		1,000,000
Operating Budget Impact: Efficiencies								



Financial Plan

Project Name	Windsor Trail System	Scheduled Start	2012					
Department/Division	Parks & Recreation / Parks & Open Space	Scheduled Completion	2019					
Requestor	M Chew	Departmental Priority	Priority I -MUST DO					
Account Number	03/ 02-454-8412-441, 03/ 02-454-8410-441	Departmental Ranking	2 Important					
Project Description and Location:								
Upgrades and installation of new trails or trail amenities.								
2014 Windsor Trail parallel to 7th Street - New Liberty to Laku Lake \$257,796								
2015 257 Road Crossing @ Grasslands / Windsor Lake \$17,100								
2015 Windsor West Connection easement acquisition and engineering \$200,000 (LCOS)								
2015 Held from 2013 \$5,000 for trail easement acquisition at BROE - Poudre River Initiative (cash in lieu)								
2015 CR21 & 392 underpass (related to John Law) \$147,292								
2016 Jacoby road easement acquisition 13 to New Cache Ditch \$10,000								
2016 Crossing improvements of CR 19 and the #2 Ditch \$17,100								
2017 Highland Meadows Parkway, Crossroads to Belmont Ridge Subdivision \$10,000 Design \$90,000 Construction								
2019 15th Street Jacoby Road South to #2; then South to Main Street \$77,000								
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 2014	2015	2016	2017	2018	2019		Total
Property Acquisition	-	105,000	10,000					115,000
Engineering/Planning	15,000	100,000		10,000		5,000		130,000
Construction	259,896	164,392	17,000	90,000		72,000		603,288
Total:	274,896	369,392	27,000	100,000		77,000		848,288
Funding Sources								
CTF	154,550	164,392	27,000	100,000		77,000		522,942
Safe Routes Grant	120,346							120,346
PIF Cash in Lieu	-	5,000						5,000
PIF LCOS		200,000				77,000		200,000
Total:	274,896	369,392	27,000	100,000	-	77,000		848,288
Operating Budget Impact								
Staffing Costs	1,000	1,000	200	1,000				3,200
Operating Costs	2,000	2,000	200	1,000				3,200
Total:	3,000	3,000	400	2,000	-	-		6,400

Project Name	SH 257 & Walnut St left turn lane	Scheduled Start	2015
Department/Division	Engineering	Scheduled Completion	2015
Requestor	D Wagner	Departmental Priority	Priority II -SHOULD DO
Account Number	04-429-8445 & 8419	Departmental Ranking	2 Important

Project Description and Location:

Widen SH 257 at Walnut St. and add a northbound to westbound left turn lane.

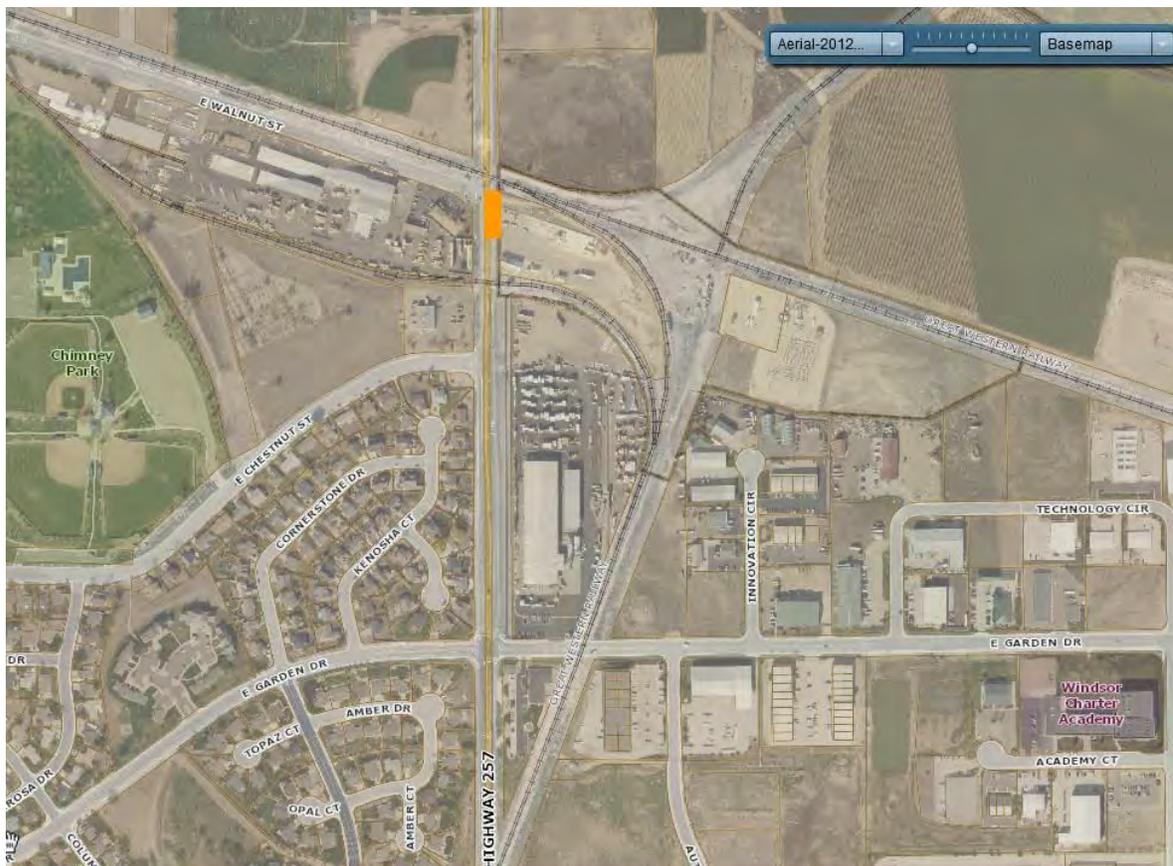
Project Justification and Relationship to Town Board Goals and Master Plans:

SH 257 traffic volume is growing significantly and without a northbound left turn lane at Walnut St. vehicles making that movement typically have to stop in the single northbound lane and wait until there is a gap in the southbound traffic. Stopping in the northbound lane backs up traffic, sometimes several vehicles deep. Sometimes the vehicles behind the turning vehicle swerve out onto the gravel shoulder rather than wait. This is a dangerous condition and causes delays in traffic movement.

Town Board Goal: Develop and Maintain Effective Infrastructure - Identify and address barriers to traffic flow.

Project Costs/Year	2015	2016	2017	2018	2019	Total
Engineering/Planning	40,000					40,000
Construction	150,000					150,000
Total:	190,000	-	-	-	-	190,000

Funding Sources	2015	2016	2017	2018	2019	Total
CIF - Sales & Use Tax	95,000					95,000
Road Impact Fees	95,000					95,000
Total:	190,000	-	-	-	-	190,000



Financial Plan

Project Name	Eaton Ditch flood control	Scheduled Start	2014					
Department/Division	Engineering	Scheduled Completion	2015					
Requestor	D Wagner	Departmental Priority	Priority II -SHOULD DO					
Account Number	04-429-8445	Departmental Ranking	1 Critical					
Project Description and Location:								
Construct facilities that will control excess water in the Eaton Ditch when the Poudre River floods and surcharges the ditch so that the ditch doesn't overflow onto land northwest of 7th Street and Riverplace Dr. which results in flooding of that intersection.								
Project Justification and Relationship to Town Board Goals and Master Plans:								
Flooding of 7th Street at Riverplace Drive has occurred in 4 of the past 5 years. In 2013 the intersection was closed to traffic for 5 consecutive days. In 2014 the intersection was closed to traffic for 17 consecutive days. Town Board Goals: Build Community Pride and Spirit - Promote safety and security. Develop and Maintain Effective Infrastructure - Identify and address barriers to traffic flow								
Project Costs/Year	Projected 2014	2015	2016	2017	2018	2019		Total
Engineering/Planning	55,000							55,000
Construction		185,000						185,000
Total:	55,000	185,000	-	-	-	-		240,000
Funding Sources								
CIF - Sales & Use Tax	55,000	185,000						240,000
Total:	55,000	185,000	-	-	-	-		240,000
Operating Budget Impact: This will have positive effect on budget. For example, it will eliminate the manpower to set up and maintain barricades on 7th St. when it is flooded and it will also eliminate detouring hundreds of vehicles per day. It eliminates the extra response time for emergency vehicles when 7th St. floods.								

Project Name	Water Line Replacement	Scheduled Start					
Department/Division	Public Works / Water	Scheduled Completion	ongoing				
Requestor	T Walker	Departmental Priority	Priority I -MUST DO				
Account Number	06-471-6267/8457	Departmental Ranking	3 Important / but could wait				
Project Description and Location:							
Coordinated with street maintenance.							
2015- Have an engineering study done on the best way to replace/rehab 16" south of Riverbend Park and 20" at Fernwood to Bible College							
2016- Rehab/Replace 16" south of Riverbend Park							
2017- Rehab/Replace 20" water main from Fernwood to Bible College							
2018- Replace water main on Nantucket, Rochester, Daisy, Ivy, Tulip and Rose Courts							
2019- Replace water main on Cottonwood Drive and Cottonwood Court							
2020- Replace water main on Walnut Street from 10th to 12th							
2021- Replace water main on 7th Street from the railroad tracks to Ash							
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 2014	2015	2016	2017	2018	2019	Total
Engineering/Planning		180,000					180,000
Other:	652,400		1,200,000	600,000	325,000	300,000	3,077,400
Total:	652,400	180,000	1,200,000	600,000	325,000	300,000	3,257,400
Funding Sources							
Water monthly user fees	652,400	180,000	1,200,000	600,000	325,000	300,000	3,257,400
Total:	652,400	180,000	1,200,000	600,000	325,000	300,000	3,257,400
Operating Budget Impact: in normal maintenance							

Project Name	<u>I-25 / SH 392 Interchange Improvements</u>	Scheduled Start	2011
Department/Division	CIF/Streets	Scheduled Completion	2015
Requestor	K Arnold/ D Wagner	Departmental Priority	Priority I -MUST DO
Account Number	04-429-8445-900	Departmental Ranking	1 Critical

Project Description and Location:
 I-25 / SH 392 Interchange improvements, costs will be shared with Fort Collins. Total project cost \$25,000,000. Offsetting grants. Estimated share \$2,500,000 borrowed 1/2 from the Water Fund, paid back at \$62,653 per year. The other 1/2 is a transfer from the General Fund.
 Project Completed 2013. Balance still possibly due \$117,000.

Project Justification and Relationship to Town Board Goals and Master Plans:
 Goal 4 - Effective transportation system within the Town and access to the Front Range. Goals 1, 2 and 5 - This would also provide better access to the downtown, the lake area and existing business, as well as attract new business.

Project Costs/Year	2015	2016	2017	2018	2019	Total
Other: Balance of \$2.5M	117,000					117,000
Total:	117,000					117,000

Funding Sources	2015	2016	2017	2018	2019	Total
CIF – Sales & Use Tax	117,000					117,000
Total:	117,000					117,000

Operating Budget Impact: in normal maintenance

Project Name	<u>CP Main Park</u>	Scheduled Start	2013
Department/Division	Parks & Recreation / Parks & Open Space	Scheduled Completion	2019
Requestor	M Chew	Departmental Priority	Priority I -MUST DO
Account Number	04-454-8412-461/8420	Departmental Ranking	1 Critical

Project Description and Location:
 Park development or maintenance according to Parks, Recreation and Open Lands Master Plan, and established priority.
2015 Replace shelters: \$102,900
2016 Install filter for irrigation system: \$20,000
2017 Design and replace irrigation system: design \$7,000 and construction \$450,000
2019 Replace restrooms: \$200,000

Project Justification and Relationship to Town Board Goals and Master Plans:
 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.

Project Costs/Year	2015	2016	2017	2018	2019	Total
Engineering/Planning			7,000			7,000
Construction	102,900	20,000	450,000		200,000	772,900
Contingency	10,290					10,290
Total:	113,190	20,000	457,000	-	200,000	790,190

Funding Sources	2015	2016	2017	2018	2019	Total
CIF - Sales & Use Tax	113,190	20,000	457,000	-	200,000	790,190
Total:	113,190	20,000	457,000	-	200,000	790,190

Operating Budget Impact: Efficiency Savings

Staffing Costs	2015	2016	2017	2018	2019	Total
Staffing Costs	N/A	N/A	(500)			(500)
Operating Costs			(200)			(200)
Total:	-	-	(700)	-	-	(700)

Project Name	<u>Sewer Line Rehab</u>	Scheduled Start					
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 CIP process.							
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 Dr, 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')							
2019-S2 MH 146 to S2 MH 150 (1201' of 8") 23 services							
2020-S2 MH 154 to S2 MH 159 (1146' of 8") 18 services							
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	Budgeted 2014	2015	2016	2017	2018	2019	Total
Other:	82,875	78,130	83,370	91,435	89,625	88,670	514,105
Total:	82,875	78,130	83,370	91,435	89,625	88,670	514,105
Funding Sources							
Monthly User Fees	82,875	78,130	83,370	91,435	89,625	88,670	514,105
Total:	82,875	78,130	83,370	91,435	89,625	88,670	514,105
Operating Budget Impact: Absorbed in maintenance program							

Project Name	<u>Eastman Pk. Dr./7th St. Roundabout</u>	Scheduled Start	<u>2015</u>				
Department/Division	<u>Engineering</u>	Scheduled Completion	<u>2016</u>				
Requestor	<u>D Wagner</u>	Departmental Priority	<u>Priority II -SHOULD DO</u>				
Account Number	<u>04-429-8445 & 8419</u>	Departmental Ranking	<u>2 Important</u>				
Project Description and Location:							
Traffic roundabout at the intersection of Eastman Park Dr. and 7th St.							
Project Justification and Relationship to Town Board Goals and Master Plans:							
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.							
Project Costs/Year	2015	2016	2017	2018	2019	Total	
Engineering/Planning	70,000					70,000	
Construction		680,000				680,000	
Contingency		34,000				34,000	
Total:	70,000	714,000		-	-	784,000	
Funding Sources							
CIF - Sales & Use Tax	70,000	357,000		-	-	427,000	
Road Impact Fees		357,000				357,000	
Total:	70,000	714,000		-	-	784,000	
Operating Budget Impact: None as the Town will maintain under current O&M							

Financial Plan

Project Name	<u>Windsor sign at I-25 and SH 392</u>	Scheduled Start	2014
Department/Division	<u>Engineering</u>	Scheduled Completion	2015
Requestor	<u>Dennis Wagner</u>	Departmental Priority	<u>Priority I -MUST DO</u>
Account Number	<u>04-429-8445-903</u>	Departmental Ranking	<u>1 Critical</u>
Project Description and Location:			
A "WINDSOR" sign in the landscape median on the SH 392 interchange bridge over I-25.			
Project Justification and Relationship to Town Board Goals and Master Plans:			
The Town of Windsor and City of Fort Collins have been cooperatively planning monument signs at the new interchange for at least 2 years.			
Town Board Goal: Build community spirit and pride.			
Project Costs/Year	Projected 2014	2015	2016
Engineering/Planning	13,500		
Construction		64,276	
Total:	13,500	64,276	-
Funding Sources			
CIF - Sales & Use Tax	13,500	64,276	-
Total:	13,500	64,276	-
Operating Budget Impact: None			

Project Name	<u>CP Chimney Park – north shelter replacement</u>	Scheduled Start	2015
Department/Division	<u>Parks & Recreation / Recreation</u>	Scheduled Completion	2018
Requestor	<u>M Chew</u>	Departmental Priority	<u>Priority I -MUST DO</u>
Account Number	<u>04-454-8412-463 & 6242</u>	Departmental Ranking	<u>1 Critical</u>
Project Description and Location:			
Park development or maintenance according to Parks, Recreation and Open Lands Master Plan, and established priority.			
2015 North Shelter Replacement: \$52,100 Contingency \$5,210			
2018 Chimney Park south parking lot slurry/stripe \$9,380			
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		2015	2016
Construction		52,100	
Contingency		5,210	
			9,380
Total:		57,310	-
Funding Sources			
CIF – Sales & Use Tax		57,310	-
Total:		57,310	-
Operating Budget Impact: Ongoing maintenance			

Financial Plan

Project Name	<u>Poudre River maintenance</u>	Scheduled Start	2015					
Department/Division	Engineering	Scheduled Completion	ongoing					
Requestor	D Wagner	Departmental Priority	Priority II -SHOULD DO					
Account Number	04-429-6241	Departmental Ranking	2 Important					
Project Description and Location:								
This work includes periodic channel and bank maintenance. Examples: remove gravel/sand deposit immediately upstream of the WCR 13 bridge, remove vegetation and gravel/sand approximately 500 feet upstream of 7th St., reinforce south bank with riprap approximately 2500 feet upstream of 7th St.								
Project Justification and Relationship to Town Board Goals and Master Plans:								
Gravel and sand deposits reduce the capacity of the channel to convey high river flows. Upstream of WCR 13 it can adversely affect the south bank and cause unnecessary flooding upstream of the bridge. Upstream of 7th St. the deposits have evolved into a large obstruction in the middle of the channel with trees and willows that have caused the channel to shift south and probably contributes to unusual flooding of Eastman Park south of the river and 7th St at the south end of the park property.								
Approximately 2500 feet upstream of 7th St. the south river bank needs riprap reinforcement because the river makes a sharp left turn and erodes the unprotected bank during flood events. If bank erosion continues it will destroy the irrigation lateral that delivers water to south Eastman Park.								
Town Board Goal: Build Community Spirit and Pride - Promote Safety and Security								
Project Costs/Year		2015	2016	2017	2018	2019		Total
Construction		50,000	50,000	50,000				150,000
Total:		50,000	50,000	50,000	-	-		150,000
Funding Sources								
CIF - Sales & Use Tax		50,000	50,000	50,000				150,000
Total:		50,000	50,000	50,000	-	-		150,000
Operating Budget Impact: Included in normal operations								

Project Name	<u>Parks & Recreation Master Plan</u>	Scheduled Start	2015					
Department/Division	Parks, Recreation & Culture	Scheduled Completion	2015					
Requestor	M Chew	Departmental Priority	Priority II -SHOULD DO					
Account Number	04-454-6267	Departmental Ranking	2 Important					
Project Description and Location:								
Studies and Plans: Master Plan - \$50,000								
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								
Project Costs/Year		2015	2016	2017	2018	2019		Total
Engineering/Planning		50,000						50,000
Total:		50,000	-	-	-	-		50,000
Funding Sources								
CIF - Sales & Use Tax		50,000						50,000
Total:		50,000	-	-	-	-		50,000
Operating Budget Impact: No operational impact								

Financial Plan

Project Name	<u>Town of Windsor Museum Landscaping</u>	Scheduled Start	2012				
Department/Division	<u>Parks & Recreation / Art & Heritage</u>	Scheduled Completion	2018				
Requestor	<u>M Chew</u>	Departmental Priority	Priority III -COULD DO				
Account Number	<u>04-456-8412</u>	Departmental Ranking	3 Important / but could wait				
Project Description and Location:							
2014 Interpretive Landscape-Phase 1 Construction (Shelter Improvements): \$58,138							
2015 Interpretive Landscape-Phase 2 Construction (Design Build -Depot East 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 2014	2015	2016	2017	2018	2019	Total
Engineering/Planning			37,645				37,645
Construction	50,000	45,000		243,562	281,704		620,266
Total:	50,000	45,000	37,645	243,562	281,704	-	657,911
Funding Sources							
CIF - Sales & Use Tax	50,000	45,000	37,645	243,562	281,704		657,911
Total:	50,000	45,000	37,645	243,562	281,704	-	657,911
Operating Budget Impact: No operational impact for this phase.							

Project Name	<u>Manhole Rehab</u>	Scheduled Start					
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				
Project Description and Location:							
2015-5 manholes throughout town							
2016-5 manholes throughout town							
2017-4 manholes throughout town							
2018-5 manholes throughout town							
2019-4 manholes throughout town							
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	Budgeted 2014	2015	2016	2017	2018	2019	Total
Other	32,000	32,000	40,000	28,000	32,000	40,000	204,000
Total:	32,000	32,000	40,000	28,000	32,000	40,000	204,000
Funding Sources							
Monthly User Fees	32,000	32,000	40,000	28,000	32,000	40,000	204,000
Total:	32,000	32,000	40,000	28,000	32,000	40,000	204,000
Operating Budget Impact: Ongoing maintenance							

Financial Plan

Project Name	<u>Poudre Trail</u>	Scheduled Start	2013
Department/Division	<u>Parks & Recreation / Parks & Open Space</u>	Scheduled Completion	2018
Requestor	<u>M Chew</u>	Departmental Priority	<u>Priority II -SHOULD DO</u>
Account Number	<u>02-454-8412-440, 03-454-8412-440</u>	Departmental Ranking	<u>2 Important</u>
Project Description and Location:			
Upgrades and installation of new trails or trail amenities.			
2015 (c/o from 2014) Install concrete trail in the Three Bells I Conservation Easement share w/Larimer Co: \$25,000			
2016 CR 13 Poudre Trail crossing improvements related to guard rail improvements \$30,600			
2016 Trail from Westwood Village: \$250,000 (FSWA connection)			
2018 TMP - Jacoby Road #2 Ditch Crossing and to Three Bells: \$150,000			
All years: Poudre Trail Manager Annual Contribution: \$20,000 (see O&M repair/small equipment request)			
Project Justification and Relationship to Town Board Goals and Master Plans:			
Goal 3: Town Government Goal 4: Effective Transportation System Goal 5: Quality Development			
Project Costs/Year		2015	2016
Construction		25,000	280,600
Total:		25,000	280,600
			-
			150,000
			-
			455,600
Funding Sources			
CTF			280,600
PIF LCOS		25,000	
Total:		25,000	280,600
			-
			150,000
			-
			455,600
Operating Budget Impact			
Staffing Costs		2,000	
Operating Costs		2,500	
Total:		4,500	-
			-
			-
			4,500

Project Name	<u>CP Eastman Park</u>	Scheduled Start	2015
Department/Division	<u>Parks & Recreation / Parks & Open Space</u>	Scheduled Completion	2016
Requestor	<u>M Chew</u>	Departmental Priority	<u>Priority III -COULD DO</u>
Account Number	<u>04-454-6267-470, 6242</u>	Departmental Ranking	<u>3 Important / but could wait</u>
Project Description and Location:			
Park development or maintenance according to Parks, Recreation and Open Lands Master Plan, and established priority.			
2015 Eastman south Master Plan \$25,000			
2016 Parking lot slurry/stripe \$39,600			
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		2015	2016
Engineering		25,000	
Other			39,600
Total:		25,000	39,600
			-
			-
			-
			64,600
Funding Sources			
CIF - Sales & Use Tax		25,000	39,600
Total:		25,000	39,600
			-
			-
			-
			64,600
Operating Budget Impact			
Staffing Costs		2,000	
Operating Costs		500	
Total:		2,500	-
			-
			-
			2,500

Financial Plan

Project Name	<u>Town of Windsor Museum - Eaton House</u>	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					
Project Description and Location:								
Museum building restoration or improvements:								
2015 Eaton House Historic Structure Assessment \$15,000 (Up to \$10,000 to be covered by State Hist. Fund Grant)								
2015 Eaton House Master Plan: \$25,000								
2016 Eaton House Renovation: \$200,000								
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 2014	2015	2016	2017	2018	2019		Total
Engineering/Planning	-	40,000						40,000
Construction			200,000					200,000
Total:	-	40,000	200,000	-	-	-		240,000
Funding Sources								
CIF - Sales & Use Tax		30,000	200,000					230,000
State Hist Fund Grant		10,000						10,000
Total:	-	40,000	200,000	-	-	-		240,000
Operating Budget Impact								
Operating Costs			1,500					1,500
Total:	-	-	1,500	-	-	-		3,500



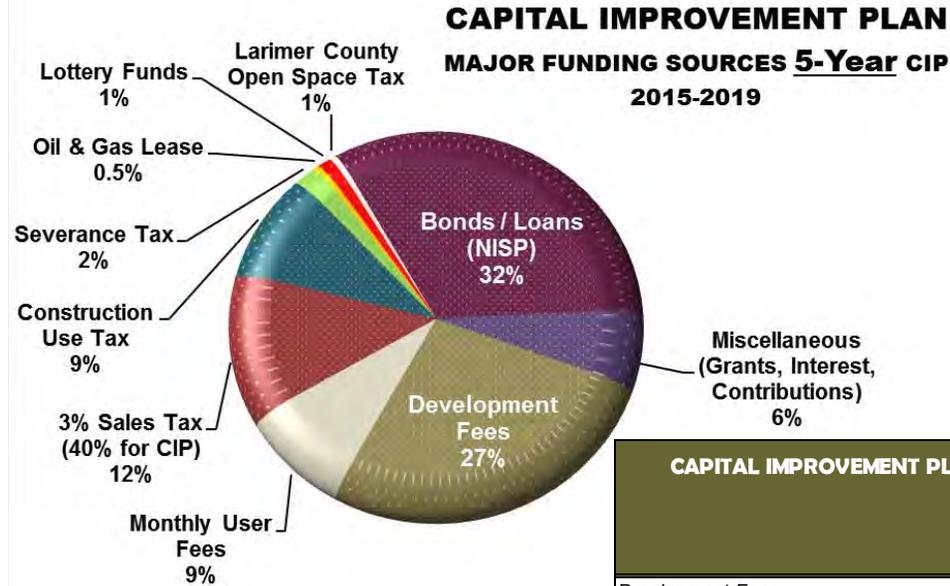
Financial Plan

Project Name	CP Boardwalk Park	Scheduled Start	2015
Department/Division	Parks & Recreation / Parks & Open Space	Scheduled Completion	2018
Requestor	M Chew	Departmental Priority	Priority II -SHOULD DO
Account Number	02-454-8412-462 & 02-454-6254-6242-462	Departmental Ranking	3 Important / but could wait
Project Description and Location:			
Park development or maintenance according to Parks, Recreation and Open Lands Master Plan, and established priority.			
2015 6th and Cedar landscape and irrigation \$21,602, Design \$2,000			
2016 Trash Enclosure \$40,150			
2015 Old fire museum pad demolition and re-vegetation \$44,758, Master Plan \$15,000			
2018 Parking lot slurry/stripe \$50,250			
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		2015	2016
Engineering/Planning		2,000	15,000
Construction		21,602	40,150
Other:			44,758
			50,250
Total:		23,602	59,758
			50,250
			-
			173,760
Funding Sources			
CIF - Sales & Use Tax			50,250
PIF - Community		23,602	40,150
		59,758	
Total:		23,602	59,758
			50,250
			-
			173,760
Operating Budget Impact			
Staffing Costs		1,200	
Operating Costs		600	
Total:		1,800	-
			-
			-
			-
			1,800

5-YEAR CAPITAL IMPROVEMENT PROGRAM (CIP) 2014-2018

This is the summary of the 5-year Capital Improvement Plan.

Where does funding come from...

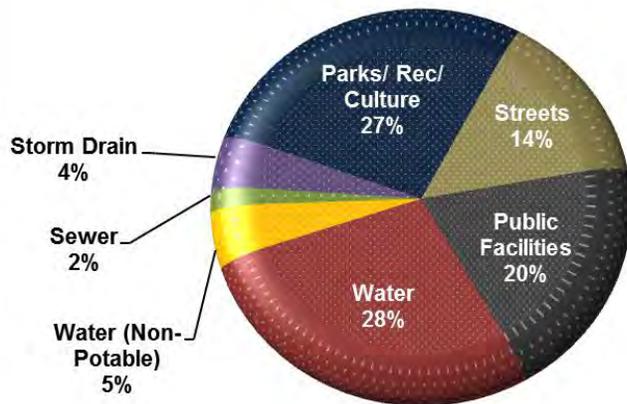


CAPITAL IMPROVEMENT PLAN MAJOR FUNDING SOURCES

	2015-2019 Planned 5-Year CIP	2015-2019
Development Fees	\$ 26,476,270	27%
Monthly User Fees	8,268,771	9%
3% Sales Tax (40% for CIP)	11,905,917	12%
Construction Use Tax	8,816,016	9%
Severance Tax	1,691,361	2%
Oil & Gas Lease	475,000	0.5%
Lottery Funds	992,802	1%
Larimer County Open Space Tax	500,771	1%
Bonds / Loans (NISP)	31,100,000	32%
Miscellaneous (Grants, Interest, Contributions)	6,199,968	6%
TOTAL	\$ 96,426,876	100%

...and where does it go?

**CAPITAL IMPROVEMENT PLAN
PROJECT EXPENDITURES 5-Year CIP by project type
2015-2019**



CAPITAL IMPROVEMENT PLAN EXPENDITURES

	2015-2019 Planned 5-Year CIP	2015-2019
Parks/ Rec/ Culture	\$ 23,590,691.58	27%
Streets	12,444,950	14%
Public Facilities	16,923,183	20%
Water	24,399,055	28%
Water (Non-Potable)	3,934,734	5%
Sewer	1,440,230	2%
Storm Drain	3,868,144	4%
TOTAL	\$ 86,600,988	100%

CAPITAL IMPROVEMENT PLAN MAJOR FUNDING SOURCES			
	Projected 2014	2015 Budgeted Year 1	2015-2019 Planned 5-Year CIP
Development Fees	\$ 3,760,270	\$ 5,126,204	\$ 26,476,270
Monthly User Fees	1,081,092	362,238	8,268,771
3% Sales Tax (40% for CIP)	2,418,089	2,276,414	11,905,917
Construction Use Tax	1,418,717	1,763,203	8,816,016
Severance Tax	500,047	338,272	1,691,361
Oil & Gas Lease	95,000	95,000	475,000
Lottery Funds	199,233	198,560	992,802
Larimer County Open Space Tax	122,363	100,154	500,771
Bonds / Loans (Kyger / NISP)	4,500,000	16,100,000	31,100,000
Miscellaneous (Grants, Interest, Contributions)	2,078,197	5,561,386	6,199,968
TOTAL	\$ 16,173,009	\$ 31,921,432	\$ 96,426,876

The Kyger Reservoir Loan is reflected in the projected 2014 funding sources. The CRC Expansion Bond is reflected in the 2015 budget.

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. \$15,000,000 bond / loan is an estimate as the actual amount has not yet been determined.

CAPITAL IMPROVEMENT PLAN EXPENDITURES			
	2014 Projected	2015 Budgeted Year 1	2015-2019 Planned 5-Year CIP
Recreation / CRC	\$ -	\$ 9,485,594	\$ 16,161,096
Community Parks Development / Improvement	292,046	219,102	3,010,692
Neighborhood Parks Dvmt / Improvement	174,799	1,222,000	1,222,000
Trails Projects	262,286	644,392	2,348,992
Art & Heritage Projects	50,000	85,000	847,911
Street Development	1,032,500	445,000	1,633,950
Street / Bridge / RR Crossing / Maintenance	2,280,200	2,150,000	10,811,000
Public Facilities Repair / Replace / Improvement	893,711	4,092,995	16,923,183
Water Construction / Oversizing / Mains	3,017,750	695,850	21,070,850
Water Line Replacements	652,400	180,000	2,605,000
Water Rights Acquisition	184,007	144,641	723,205
Non-Potable Construction / Replacement	4,055,380	2,892,734	3,040,734
Non-Potable Water Rights Acquisition	106,000	298,000	894,000
Sewer System Rehab	551,489	947,130	1,440,230
Storm Drainage Improvements/Replacements	1,257,535	3,868,144	3,868,144
TOTAL	\$ 14,810,103	\$ 27,370,582	\$ 86,600,988

The above mentioned NISP project, along with the Kyger non-potable water reservoir, the CRC Expansion, and a new Public Works/Parks Maintenance facility, account for 58% of our 5-year Capital Improvement Program. These are four of the largest projects on our five-year horizon.

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
BEGINNING BALANCE	\$ 7,029,057	\$ 3,449,878	\$ 1,193,163	\$ 14,246,724	\$ 25,918,822
REVENUE SOURCE:					
Development Fees		1,346,881	942,218	2,837,106	5,126,204
Monthly User Fees				362,238	362,238
3% Sales Tax (40% for CIP)	2,276,414				2,276,414
Construction Use Tax	1,763,203				1,763,203
Severance Tax	338,272				338,272
Oil & Gas Lease	95,000				95,000
Lottery Funds		198,560			198,560
Larimer County Open Space Tax		100,154			100,154
Bonds/External Loans	16,100,000				16,100,000
Miscellaneous (Grants, Interest, Contrib)	3,241,877	411		2,319,098	5,561,386
TOTAL REVENUE:	\$ 23,814,766	\$ 1,646,006	\$ 942,218	\$ 5,518,442	\$ 31,921,432
DEBT SERVICE / TRANSFERS:					
Debt Service (Police, Kern loans)	(145,080)			(303,972)	(449,052)
Sewer Fund Headworks Loan				(231,318)	(231,318)
Water Fund I-25 Loan (CIF to WF)	(65,833)			65,833	-
General Fund transfer to CIF PW Facility	82,500				82,500
Drainage Fund Loan (CIF to DF)	(504,814)			504,814	-
TOTAL MISCELLANEOUS:	\$ (633,227)	\$ -	\$ -	\$ 35,357	\$ (597,870)
CAPITAL PROJECTS:					
¹ Recreation / CRC	9,485,594				9,485,594
² Community Parks Dvpmt / Improvement	195,500	23,602			219,102
³ Neighborhood Parks Dvpmt / Improvement	-	1,222,000			1,222,000
⁴ Trails Projects		644,392			644,392
⁵ Art & Heritage Projects	85,000				85,000
⁶ Street Development	350,000		95,000		445,000
⁷ Street / Bridge / RR Crossing Maintenance	2,150,000				2,150,000
⁸ Public Facilities Repair / Replace / Improve	3,927,995			165,000	4,092,995
¹¹ Water Construction / Oversizing / Mains				695,850	695,850
¹² Water Line Replacements				180,000	180,000
¹³ Water Rights Acquisition				144,641	144,641
¹⁴ Non-Potable Construction / Replacement	329,409			2,563,325	2,892,734
¹⁵ Non-Potable Water Rights Acquisition				298,000	298,000
¹⁶ Sewer Construction / Oversizing / Mains				-	-
¹⁷ Sewer System Rehab				947,130	947,130
¹⁸ Storm Drainage Improvements/Replacements				3,868,144	3,868,144
TOTAL PROJECT COSTS:	\$ 16,523,498	\$ 1,889,994	\$ 95,000	\$ 8,862,090	\$ 27,370,582
Beginning Balance Plus Revenue Less Expenditures					
	\$ 13,687,099	\$ 3,205,890	\$ 2,040,380	\$ 10,938,433	\$ 29,871,803

2016 PROPOSED CAPITAL IMPROVEMENT PROGRAM (CIP) PROJECTS

	2016				
	Sales/Use Tax CIF	Quality of Life PIF/CTF	Traffic Impact Fees CIF	Utilities W/S/SDNP	Total
BEGINNING BALANCE	\$ 13,687,099	\$ 3,205,890	\$ 2,040,380	\$ 10,938,433	\$ 29,871,803
REVENUE SOURCE:					
Development Fees		1,344,096	942,218	3,052,440	5,338,753
Monthly User Fees				1,470,478	1,470,478
3% Sales Tax (40% for CIP)	2,407,376				2,407,376
Construction Use Tax	1,763,203				1,763,203
Severance Tax	338,272				338,272
Oil & Gas Lease	95,000				95,000
Lottery Funds		198,560			198,560
Larimer County Open Space Tax		100,154			100,154
Bonds/External Loans					-
Miscellaneous (Grants, Interest, Contrib)	67,572	411		161,663	229,646
TOTAL REVENUE:	\$ 4,671,423	\$ 1,643,221	\$ 942,218	\$ 4,684,581	\$ 11,941,444
DEBT SERVICE / TRANSFERS:					
Debt Service (Police, Kern loans, NISP Bonds)	(145,080)			(1,039,790)	(1,184,870)
Sewer Fund Headworks Loan				(233,128)	(233,128)
Water Fund I-25 Loan (CIF to WF)	(65,833)			65,833	-
General Fund transfer to CIF PW Facility	82,500				82,500
Water Non-Potable Fund (Kyger)				(295,523)	(295,523)
Drainage Fund Loan (CIF to DF)	102,382			(102,382)	-
TOTAL MISCELLANEOUS:	\$ (26,031)	\$ -	\$ -	\$ (1,604,990)	\$ (1,631,021)
CAPITAL PROJECTS:					
¹ Recreation / CRC	6,675,503				6,675,503
² Community Parks Dvpmt / Improvement	517,326	497,876			1,015,202
³ Neighborhood Parks Dvpmt / Improvement	-	-			-
⁴ Trails Projects		557,600			557,600
⁵ Art & Heritage Projects	237,645				237,645
⁶ Street Development	357,000		357,000		714,000
⁷ Street / Bridge / RR Crossing Maintenance	2,211,000				2,211,000
⁸ Public Facilities Repair / Replace / Improve	473,695			165,000	638,695
¹¹ Water Construction / Oversizing / Mains				324,000	324,000
¹² Water Line Replacements				1,200,000	1,200,000
¹³ Water Rights Acquisition				144,641	144,641
¹⁴ Non-Potable Construction / Replacement	-			78,000	78,000
¹⁵ Non-Potable Water Rights Acquisition				298,000	298,000
¹⁶ Sewer Construction / Oversizing / Mains				-	-
¹⁷ Sewer System Rehab				123,370	123,370
¹⁸ Storm Drainage Improvements/Replacements				-	-
TOTAL PROJECT COSTS:	\$ 10,472,169	\$ 1,055,476	\$ 357,000	\$ 2,333,011	\$ 14,217,656
Beginning Balance Plus Revenue Less Expenditures	\$ 7,860,322	\$ 3,793,635	\$ 2,625,598	\$ 11,685,013	\$ 25,964,569

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
BEGINNING BALANCE	\$ 7,860,322	\$ 3,793,635	\$ 2,625,598	\$ 11,685,013	\$ 25,964,569
REVENUE SOURCE:					
Development Fees		1,343,287	942,218	3,052,440	5,337,945
Monthly User Fees				5,666,543	5,666,543
3% Sales Tax (40% for CIP)	2,407,376				2,407,376
Construction Use Tax	1,763,203				1,763,203
Severance Tax	338,272				338,272
Oil & Gas Lease	95,000				95,000
Lottery Funds		198,560			198,560
Larimer County Open Space Tax		100,154			100,154
Bonds/External Loans (NISP)				15,000,000	15,000,000
Miscellaneous (Grants, Interest, Contrib)	67,572	411		1,663	69,646
TOTAL REVENUE:	\$ 4,671,423	\$ 1,642,412	\$ 942,218	\$ 23,720,646	\$ 30,976,700
DEBT SERVICE / TRANSFERS:					
Debt Service (Police, Kern loans, NISP Bonds)	(145,080)			(1,039,790)	(1,184,870)
Sewer Fund Headworks Loan				(230,423)	(230,423)
Water Fund I-25 Loan (CIF to WF)	(65,833)			65,833	-
General Fund transfer to CIF PW Facility	2,500,000				2,500,000
Water Non-Potable Fund (Kyger)				(295,523)	(295,523)
Drainage Fund Loan (CIF to DF)	102,382			(102,382)	-
TOTAL MISCELLANEOUS:	\$ 2,391,469	\$ -	\$ -	\$ (1,602,284)	\$ 789,184
CAPITAL PROJECTS:					
¹ Recreation / CRC	-				-
² Community Parks Dvpmt / Improvement	457,000	559,758			1,016,758
³ Neighborhood Parks Dvpmt / Improvement	-	-			-
⁴ Trails Projects		420,000			420,000
⁵ Art & Heritage Projects	243,562				243,562
⁶ Street Development	474,950		-		474,950
⁷ Street / Bridge / RR Crossing Maintenance	2,190,000				2,190,000
Severance Tax / O&G lease special projects					-
⁸ Public Facilities Repair / Replace / Improve	5,423,099			5,000,000	10,423,099
¹¹ Water Construction / Oversizing / Mains				1,187,000	1,187,000
¹² Water Line Replacements				600,000	600,000
¹³ Water Rights Acquisition				144,641	144,641
¹⁴ Non-Potable Construction / Replacement				70,000	70,000
¹⁵ Non-Potable Water Rights Acquisition				298,000	298,000
¹⁶ Sewer Construction / Oversizing / Mains				-	-
¹⁷ Sewer System Rehab				119,435	119,435
¹⁸ Storm Drainage Improvements/Replacements				-	-
TOTAL PROJECT COSTS:	\$ 8,788,611	\$ 979,758	\$ -	\$ 7,419,076	\$ 17,187,445
Beginning Balance Plus Revenue Less Expenditures	\$ 6,134,603	\$ 4,456,290	\$ 3,567,815	\$ 26,384,299	\$ 40,543,008

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
BEGINNING BALANCE	\$ 6,134,603	\$ 4,456,290	\$ 3,567,815	\$ 26,384,299	\$ 40,543,008
REVENUE SOURCE:					
Development Fees		1,342,455	942,218	3,052,440	5,337,113
Monthly User Fees				393,733	393,733
3% Sales Tax (40% for CIP)	2,407,376				2,407,376
Construction Use Tax	1,763,203				1,763,203
Severance Tax	338,272				338,272
Oil & Gas Lease	95,000				95,000
Lottery Funds		198,560			198,560
Larimer County Open Space Tax		100,154			100,154
Bonds/External Loans					-
Miscellaneous (Grants, Interest, Contrib)	67,572	200,411		1,663	269,646
TOTAL REVENUE:	\$ 4,671,423	\$ 1,841,580	\$ 942,218	\$ 3,447,836	\$ 10,903,058
DEBT SERVICE / TRANSFERS:					
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)	(65,833)			65,833	-
Water Non-Potable Fund (Kyger)				(295,523)	(295,523)
Drainage Fund Loan (CIF to DF)	102,382			(102,382)	-
TOTAL MISCELLANEOUS:	\$ (108,531)	\$ -	\$ -	\$ (1,604,258)	\$ (1,712,789)
CAPITAL PROJECTS:					
¹ Recreation / CRC	-				-
² Community Parks Dvpmt / Improvement	59,630	-			59,630
³ Neighborhood Parks Dvpmt / Improvement	-	-			-
⁴ Trails Projects		650,000			650,000
⁵ Art & Heritage Projects	281,704				281,704
⁶ Street Development	-		-		-
⁷ Street / Bridge / RR Crossing Maintenance	2,130,000				2,130,000
Severance Tax / O&G lease special projects					-
⁸ Public Facilities Repair / Replace / Improve	1,768,394				1,768,394
¹¹ Water Construction / Oversizing / Mains				9,360,000	9,360,000
¹² Water Line Replacements				325,000	325,000
¹³ Water Rights Acquisition				144,641	144,641
¹⁴ Non-Potable Construction / Replacement	-			-	-
¹⁵ Non-Potable Water Rights Acquisition				-	-
¹⁶ Sewer Construction / Oversizing / Mains				-	-
¹⁷ Sewer System Rehab				121,625	121,625
¹⁸ Storm Drainage Improvements/Replacements				-	-
TOTAL PROJECT COSTS:	\$ 4,239,728	\$ 650,000	\$ -	\$ 9,951,266	\$ 14,840,994
Beginning Balance Plus Revenue					
Less Expenditures	\$ 6,457,767	\$ 5,647,870	\$ 4,510,033	\$ 18,276,611	\$ 34,892,283

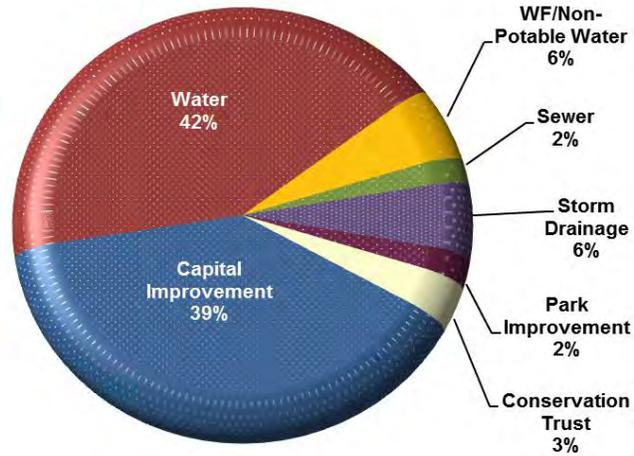
2019 PROPOSED CAPITAL IMPROVEMENT PROGRAM (CIP) PROJECTS

	2019				
	Sales/Use Tax CIF	Quality of Life PIF/CTF	Traffic Impact Fees CIF	Utilities W/S/SD/NP	Total
BEGINNING BALANCE	\$ 6,457,767	\$ 5,647,870	\$ 4,510,033	\$ 18,276,611	\$ 34,892,283
REVENUE SOURCE:					
Development Fees		1,341,597	942,218	3,052,440	5,336,255
Monthly User Fees				375,778	375,778
3% Sales Tax (40% for CIP)	2,407,376				2,407,376
Construction Use Tax	1,763,203				1,763,203
Severance Tax	338,272				338,272
Oil & Gas Lease	95,000				95,000
Lottery Funds		198,560			198,560
Larimer County Open Space Tax		100,154			100,154
Bonds/External Loans					-
Miscellaneous (Grants, Interest, Contrib)	67,572	411		1,663	69,646
TOTAL REVENUE:	\$ 4,671,423	\$ 1,640,722	\$ 942,218	\$ 3,429,881	\$ 10,684,245
DEBT SERVICE / TRANSFERS:					
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)	(65,833)			65,833	-
Water Non-Potable Fund (Ky ger)				(295,523)	(295,523)
Drainage Fund Loan (CIF to DF)	102,382			(102,382)	-
TOTAL MISCELLANEOUS:	\$ (108,531)	\$ -	\$ -	\$ (1,606,451)	\$ (1,714,982)
CAPITAL PROJECTS:					
¹ Recreation / CRC	-				-
² Community Parks Dvpmt / Improvement	200,000	500,000			700,000
³ Neighborhood Parks Dvpmt / Improvement	-	-			-
⁴ Trails Projects		77,000			77,000
⁵ Art & Heritage Projects	-				-
⁶ Street Development	-		-		-
⁷ Street / Bridge / RR Crossing Maintenance	2,130,000				2,130,000
Severance Tax / O&G lease special projects					-
⁸ Public Facilities Repair / Replace / Improve	-				-
¹¹ Water Construction / Oversizing / Mains				9,504,000	9,504,000
¹² Water Line Replacements				300,000	300,000
¹³ Water Rights Acquisition				144,641	144,641
¹⁴ Non-Potable Construction / Replacement	-			-	-
¹⁵ Non-Potable Water Rights Acquisition				-	-
¹⁶ Sewer Construction / Oversizing / Mains				-	-
¹⁷ Sewer System Rehab				128,670	128,670
¹⁸ Storm Drainage Improvements/Replacements				-	-
TOTAL PROJECT COSTS:	\$ 2,330,000	\$ 577,000	\$ -	\$ 10,077,311	\$ 12,984,311
Beginning Balance Plus Revenue	\$ 8,690,659	\$ 6,711,592	\$ 5,452,250	\$ 10,022,730	\$ 30,877,235
Less Expenditures					

2015-2019 PROPOSED CAPITAL IMPROVEMENT PROGRAM (CIP) PROJECTS

	5-Yr Capital Improvement Plan 2014-2018				
	Sales/Use Tax CIF	Quality of Life PIF/CTF	Traffic Impact Fees CIF	Utilities W/S/SD/NP	Total
BEGINNING BALANCE	\$ 7,029,057	\$ 3,449,878	\$ 1,193,163	\$ 14,246,724	\$ 25,918,822
REVENUE SOURCE:					
Development Fees	-	6,718,315	4,711,088	15,046,867	26,476,270
Monthly User Fees	-	-	-	8,268,771	8,268,771
3% Sales Tax (40% for CIP)	11,905,917	-	-	-	11,905,917
Construction Use Tax	8,816,016	-	-	-	8,816,016
Severance Tax	1,691,361	-	-	-	1,691,361
Oil & Gas Lease	475,000	-	-	-	475,000
Lottery Funds	-	992,802	-	-	992,802
Larimer County Open Space Tax	-	500,771	-	-	500,771
Bonds/External Loans	16,100,000	-	-	15,000,000	31,100,000
Miscellaneous (Grants, Interest, Contrib)	3,512,166	202,054	-	2,485,748	6,199,968
TOTAL REVENUE:	\$ 42,500,460	\$ 8,413,942	\$ 4,711,088	\$ 40,801,386	\$ 96,426,876
DEBT SERVICE / TRANSFERS:					
Debt Service (Police, Kern loans, NISP Bonds)	(725,400)	-	-	(4,463,132)	(5,188,532)
Sewer Fund Headworks Loan	-	-	-	(1,161,854)	(1,161,854)
Water Fund I-25 Loan (CIF to WF)	(329,165)	-	-	329,165	-
General Fund transfer to CIF PW Facility	2,665,000	-	-	-	2,665,000
Water Non-Potable Fund (Ky ger)	-	-	-	(1,182,092)	(1,182,092)
Drainage Fund Loan (CIF to DF)	(95,287)	-	-	95,287	-
TOTAL MISCELLANEOUS:	\$ 1,515,147	\$ -	\$ -	\$ (6,382,626)	\$ (4,867,478)
CAPITAL PROJECTS:					
¹ Recreation / CRC	16,161,096	-	-	-	16,161,096
² Community Parks Dvpmt / Improvement	1,429,456	1,581,236	-	-	3,010,692
³ Neighborhood Parks Dvpmt / Improvement	-	1,222,000	-	-	1,222,000
⁴ Trails Projects	-	2,348,992	-	-	2,348,992
⁵ Art & Heritage Projects	847,911	-	-	-	847,911
⁶ Street Development	1,181,950	-	452,000	-	1,633,950
⁷ Street / Bridge / RR Crossing Maintenance	10,811,000	-	-	-	10,811,000
Severance Tax / O&G lease special projects	-	-	-	-	-
⁸ Public Facilities Repair / Replace / Improve	11,593,183	-	-	5,330,000	16,923,183
¹¹ Water Construction / Oversizing / Mains	-	-	-	21,070,850	21,070,850
¹² Water Line Replacements	-	-	-	2,605,000	2,605,000
¹³ Water Rights Acquisition	-	-	-	723,205	723,205
¹⁴ Non-Potable Construction / Replacement	329,409	-	-	2,711,325	3,040,734
¹⁵ Non-Potable Water Rights Acquisition	-	-	-	894,000	894,000
¹⁶ Sewer Construction / Oversizing / Mains	-	-	-	-	-
¹⁷ Sewer System Rehab	-	-	-	1,440,230	1,440,230
¹⁸ Storm Drainage Improvements/Replacements	-	-	-	3,868,144	3,868,144
TOTAL PROJECT COSTS:	\$ 42,354,006	\$ 5,152,228	\$ 452,000	\$ 38,642,754	\$ 86,600,988
Beginning Balance Plus Revenue Less Expenditures	\$ 8,690,659	\$ 6,711,592	\$ 5,452,250	\$ 10,022,730	\$ 30,877,232

**5-YEAR CAPITAL IMPROVEMENT PLAN
EXPENDITURES
by FUND 2015 - 2019**



**2015 - 2019 CAPITAL IMPROVEMENT PLAN (CIP) EXPENDITURES
PROJECTS BY CATEGORY**

CATEGORY	5-Year Plan					TOTAL COST 2015-2019
	2015 BUDGETED	2016 PLANNED	2017 PLANNED	2018 PLANNED	2019 PLANNED	
Recreation / CRC	\$ 9,485,594	\$ 6,675,503	\$ -	\$ -	\$ -	\$ 16,161,096
Community Parks Development / Improvement	219,102	1,015,202	1,016,758	59,630	700,000	3,010,692
Neighborhood Parks Dvmt / Improvement	1,222,000	-	-	-	-	1,222,000
Trails Projects	644,392	557,600	420,000	650,000	77,000	2,348,992
Art & Heritage Projects	85,000	237,645	243,562	281,704	-	847,911
Street Development	445,000	714,000	474,950	-	-	1,633,950
Street / Bridge / RR Crossing / Maintenance	2,150,000	2,211,000	2,190,000	2,130,000	2,130,000	10,811,000
Public Facilities Repair / Replace / Improvement	4,092,995	638,695	10,423,099	1,768,394	-	16,923,183
Water Construction / Oversizing / Mains	695,850	324,000	1,187,000	9,360,000	9,504,000	21,070,850
Water Line Replacements	180,000	1,200,000	600,000	325,000	300,000	2,605,000
Water Rights Acquisition	144,641	144,641	144,641	144,641	144,641	723,205
Non-Potable Construction / Replacement	2,892,734	78,000	70,000	-	-	3,040,734
Non-Potable Water Rights Acquisition	298,000	298,000	298,000	-	-	894,000
Sewer System Rehab	947,130	123,370	119,435	121,625	128,670	1,440,230
Storm Drainage Improvements/Replacements	3,868,144	-	-	-	-	3,868,144
TOTAL CIP	\$ 27,370,582	\$ 14,217,656	\$ 17,187,445	\$ 14,840,994	\$ 12,984,311	\$ 86,600,988

**2015-2019 CAPITAL IMPROVEMENT PLAN EXPENDITURES
PROJECTS BY CATEGORY**

PROJECT								
1 Recreation / CRC	Initial Funding Source	2015	2016	2017	2018	2019	Total 5yr CIP	LT Projects
CRC parking lot slurry/stripe & expansion	CIF-Sales & Use Tax	-	61,710	-	-	-	61,710	-
CRC expansion	Bond issue	9,485,594	6,613,793	-	-	-	16,099,386	-
Subtotal		9,485,594	6,675,503	-	-	-	16,161,096	-
2 Community Parks Development	Initial Funding Source	2015	2016	2017	2018	2019	Total 5yr CIP	LT Projects
Diamond Valley parking lot - engineer/ design/ construct 1/2 PIF	PIF-Community	-	457,726	500,000	-	500,000	1,457,726	17,151,677
Diamond Valley parking lot - engineer/ design/ construct 1/2 CIF	CIF-Sales & Use Tax	-	457,726	-	-	-	457,726	-
Eastman Pk Dvprmt. Eastman south Master Plan	CIF-Sales & Use Tax	25,000	-	-	-	-	25,000	-
Subtotal		25,000	915,452	500,000	-	500,000	1,940,452	17,151,677
2 Community Parks Maintenance / Improvements	Initial Funding Source	2015	2016	2017	2018	2019	Total 5yr CIP	LT Projects
Boardwalk Pk 6th St/Cedar landscape, irrigation & design	PIF-Community	23,602	40,150	59,758	50,250	-	173,760	-
Main Park - Replace shelters	CIF-Sales & Use Tax	113,190	20,000	457,000	-	200,000	790,190	-
Chimney Park - North Shelter Replacement	CIF-Sales & Use Tax	57,310	-	-	9,380	-	66,690	-
Eastman Pk parking lot slurry/stripe	CIF-Sales & Use Tax	-	39,600	-	-	-	39,600	-
Subtotal		194,102	99,750	516,758	59,630	200,000	1,070,240	-
3 Neighborhood Parks Development	Initial Funding Source	2015	2016	2017	2018	2019	Total 5yr CIP	LT Projects
Coyote Gulch Park Dvprmt Construction	PIF-Neighborhood	1,222,000	-	-	-	-	1,222,000	-
Jacoby Farm Dvprmt		-	-	-	-	-	-	495,300
Wayne Miller Dvprmt		-	-	-	-	-	-	1,542,500
Subtotal		1,222,000	-	-	-	-	1,222,000	2,037,800
4 Trails Projects	Initial Funding Source	2015	2016	2017	2018	2019	Total 5yr CIP	LT Projects
Poudre Trail Three Bells I Conservation Easement concrete trail	PIF LCOS	25,000	-	-	-	-	25,000	-
Poudre Trail CR 13 crossing improvements related to guard rail	CTF	-	30,600	-	-	-	30,600	-
Windsor Trail easement acquisition at BROE	PIF Cash in lieu	5,000	-	-	-	-	5,000	-
Poudre Trail Jacoby Road #2 Ditch Crossing and to Three Bells	CTF	-	-	-	150,000	-	150,000	-
Poudre Trail from Westwood Village	CTF	-	250,000	-	-	-	250,000	-
Windsor Trail 257 Road Crossing @ Grasslands / Windsor Lake	CTF	17,100	-	-	-	-	17,100	-
Windsor Trail Windsor West connection easement acquisition/engineering	PIF LCOS	200,000	-	-	-	-	200,000	-
Windsor Trail CR21 & 392 underpass (related to John Law)	CTF	147,292	-	-	-	-	147,292	-
Windsor Trail Jacoby Rd & Highlands easements acquisitions, 15 St South	CTF	-	27,000	-	-	77,000	104,000	-
Windsor Trail Highland Meadows Pkwy Crossroads to Belmont Design/const	CTF	-	-	100,000	-	-	100,000	-
Windsor Trail System - Design Underpass RR at Grasslands construction	CTF	-	-	70,000	50,000	-	120,000	-
Windsor Trail System - Design Underpass RR at Grasslands trail w/grant	State Trails Grant	-	-	-	200,000	-	200,000	-
Windsor Lake -Shoreline rip-rap	CTF	250,000	250,000	250,000	250,000	-	1,000,000	-
Subtotal		644,392	557,600	420,000	650,000	77,000	2,348,992	-
5 Art & Heritage Projects	Initial Funding Source	2015	2016	2017	2018	2019	Total 5yr CIP	LT Projects
Art & Heritage Center Elevator		-	-	-	-	-	-	305,000
Museums - Interpretive Landscape Ph 2 Construction(Design Build -Depot Deck, Railings, Ramp)	CIF -Sales & Use Tax	45,000	37,645	243,562	281,704	-	607,911	-
Museum Collections/Exhibit Fabrication Building	CIF -Sales & Use Tax	-	-	-	-	-	-	675,000
Museums - Eaton House Master Plan & Structural Assessment	CIF -Sales & Use Tax	30,000	200,000	-	-	-	230,000	-
Museums - Eaton House Structural Assessment w/grant	State Hist. Fund Grant	10,000	-	-	-	-	10,000	-
Subtotal		85,000	237,645	243,562	281,704	-	847,911	980,000
6 Street Development Projects	Initial Funding Source	2015	2016	2017	2018	2019	Total 5yr CIP	LT Projects
7th St Roundabouts - Garden/Stone Mtn. (2)		-	-	-	-	-	-	1,220,000
SH 257 & Walnut St Left Turn Lane	CIF-Sales & Use Tax	95,000	-	-	-	-	95,000	-
SH 257 & Walnut St Left Turn Lane 1/2 RIF	CIF-Road Impact Fees	95,000	-	-	-	-	95,000	-
Eaton Ditch flood control	CIF-Sales & Use Tax	185,000	-	-	-	-	185,000	-
Alley Paving between 6th & 7th Sts.		-	-	-	-	-	-	85,360
Eastman Pk. Dr./ 7th St Roundabout	CIF-Sales & Use Tax	70,000	357,000	-	-	-	427,000	-
Eastman Pk. Dr./ 7th St Roundabout 1/2 RIF	CIF-Road Impact Fees	-	357,000	-	-	-	357,000	-
County Line Road ditch erosion mitigation	CIF-Sales & Use Tax	-	-	474,950	-	-	474,950	-
Subtotal		445,000	714,000	474,950	-	-	1,633,950	1,305,360

Financial Plan

7 Street / Bridge / RR Crossing Maintenance Projects	Initial Funding Source	2015	2016	2017	2018	2019	Total 5yr CIP	LT Projects
Street Maintenance - Overlays	CF-Sales/Use/Sev Tax	1,575,000	1,575,000	1,575,000	1,575,000	1,575,000	7,875,000	-
Street Maintenance - sealcoating, crack sealing, concrete replacement	CF-Sales/Use/Sev Tax	525,000	525,000	525,000	525,000	525,000	2,625,000	-
RR Crossing Improvements/ Repairs	CF-Sales & Use Tax	-	30,000	40,000	30,000	30,000	130,000	-
Poudre River maintenance	CF-Sales & Use Tax	50,000	50,000	50,000	-	-	150,000	-
Upgrade railing on WCR 13 Bridge	CF-Sales & Use Tax	-	31,000	-	-	-	31,000	-
Subtotal		2,150,000	2,211,000	2,190,000	2,130,000	2,130,000	10,811,000	-
8 Public Facilities Repair / Replacement / Improvements	Initial Funding Source	2015	2016	2017	2018	2019	Total 5yr CIP	LT Projects
Windsor sign at I-25 and SH 392	CF-Sales & Use Tax	64,276	-	-	-	-	64,276	-
I-25 / SH 392 Interchange balance	CF-Sales & Use Tax	117,000	-	-	-	-	117,000	-
Cemetery Streetscape Sidewalks, Gate and Archway Eng./Construction	CF-Sales & Use Tax	373,414	308,695	423,099	1,768,394	-	2,873,602	853,728
GW Railroad Quiet Zone Project w/100% grant	TIGER V Grant	3,158,305	-	-	-	-	3,158,305	-
PW/Parks Maintenance Facility (split GF, CIF, WF, SF)	CF-Sales & Use Tax	165,000	165,000	5,000,000	-	-	5,330,000	-
PW/Parks Maintenance Facility (split GF, CIF, WF, SF)	Water Monthly User fees	82,500	82,500	2,500,000	-	-	2,665,000	-
PW/Parks Maintenance Facility (split GF, CIF, WF, SF)	Sewer Monthly User fees	82,500	82,500	2,500,000	-	-	2,665,000	-
Parks & Recreation Master Plan	CF-Sales & Use Tax	50,000	-	-	-	-	50,000	-
Subtotal		4,092,995	638,695	10,423,099	1,768,394	-	16,923,183	853,728
11 WATER Construction / Oversizing / Mains	Initial Funding Source	2015	2016	2017	2018	2019	Total 5yr CIP	LT Projects
Northern Integrated Supply Project (NISP)	WF Impact Fees/Bond	288,750	289,000	1,187,000	9,360,000	9,504,000	20,628,750	20,344,000
Water Master Plan Rate Study	Monthly User Fees	-	35,000	-	-	-	35,000	-
Water Transmission Line connecting N. Weld Co	-	-	-	-	-	-	-	2,776,000
Regional Water Treatment	WF Impact Fees	-	-	-	-	-	-	-
Three million gallon Water Tank - change	WF Impact Fees	317,100	-	-	-	-	317,100	-
Three million gallon Water Tank w/grant	DOLA Energy Grant	90,000	-	-	-	-	90,000	-
Subtotal		697,865	326,016	1,189,017	9,362,018	9,506,019	21,070,850	23,120,000
12 WATER Line Replacement	Initial Funding Source	2015	2016	2017	2018	2019	Total 5yr CIP	LT Projects
Water Replacement Lines Study	Monthly User fees	180,000	1,200,000	600,000	325,000	300,000	2,605,000	-
Subtotal		180,000	1,200,000	600,000	325,000	300,000	2,605,000	-
13 WATER Rights Acquisition	Initial Funding Source	2015	2016	2017	2018	2019	Total 5yr CIP	LT Projects
Raw Water Shares	Raw Water Impact Fees	144,641	144,641	144,641	144,641	144,641	723,205	-
Subtotal		144,641	144,641	144,641	144,641	144,641	723,205	-
14-15 NON-POTABLE WATER	Initial Funding Source	2015	2016	2017	2018	2019	Total 5yr CIP	LT Projects
Non-Potable Water- Install pump Covenant; Modify Chimney Pk N to Non-Potable; splitter box E Chmny Pk parking lot	Water/Non-Potable	49,000	78,000	70,000	-	-	197,000	-
Non-Potable Water- Pipe Encasement East of UFP	CF-Sales & Use Tax	329,409	-	-	-	-	329,409	-
Kyger Reservoir pump station	Water/Non-Potable	2,514,325	-	-	-	-	2,514,325	-
Kyger Reservoir - water supply	Water/Non-Potable	298,000	298,000	298,000	-	-	894,000	-
Subtotal		3,190,734	376,000	368,000	-	-	3,934,734	-
16 SEWER Construction / Oversizing / Mains	Initial Funding Source	2015	2016	2017	2018	2019	Total 5yr CIP	LT Projects
Sewer Interceptor to Hwy 257 & Harmony Rd	SF Impact Fees	-	-	-	-	-	-	2,900,000
Subtotal		-	-	-	-	-	-	2,900,000
17 SEWER SYSTEM Rehab	Initial Funding Source	2015	2016	2017	2018	2019	Total 5yr CIP	LT Projects
Manhole Rehab	Sewer Monthly User fees	32,000	40,000	28,000	32,000	40,000	172,000	-
Sewer Line Rehab program	Sewer Monthly User fees	78,130	83,370	91,435	89,625	88,670	431,230	-
Sewer Nutrient Project w/grant	CDPHE Grant	837,000	-	-	-	-	837,000	-
Subtotal		947,130	123,370	119,435	121,625	128,670	1,440,230	-
18 STORM DRAINAGE Improvements/Replacements	Initial Funding Source	2015	2016	2017	2018	2019	Total 5yr CIP	LT Projects
Law Basin Master Plan Channel - Phase 1	-	-	-	-	-	-	-	4,423,300
Law Basin Master Plan Channel - Phase 2	-	-	-	-	-	-	-	4,262,200
Law Basin Master Plan Channel - PDM	SDF Impact Fees	1,096,897	-	-	-	-	1,096,897	-
Law Basin Master Plan Channel - PDM Grant	FEMA PDM Grant	1,031,172	-	-	-	-	1,031,172	-
Law Basin West Tributary Channel	SDF Impact Fees	1,740,075	-	-	-	-	1,740,075	-
Subtotal		3,868,144	-	-	-	-	3,868,144	8,685,500
TOTAL 2015-2019 CIP		27,372,597	14,219,672	17,189,462	14,843,012	12,986,330	86,600,988	57,034,065

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SUMMARIES AND ENDING FUND BALANCE ANALYSIS
REVENUE / EXPENDITURE AND BALANCES BY FUND SUMMARY

	2013	2014	2015
	ACTUAL	PROJECTED	BUDGET
BEGINNING BALANCES			
General Fund	5,402,059	6,991,277	8,014,127
Park Improvement Fund	2,152,985	2,621,531	2,887,220
Conservation Trust Fund	331,235	514,062	562,658
Capital Improvement Fund	4,973,418	7,847,802	8,222,220
Community / Rec Center Fund	310,798	283,098	180,942
Water Fund	13,886,071	15,222,396	14,248,849
Sewer Fund	7,061,990	7,383,191	7,736,938
Storm Drainage Fund	1,848,726	2,382,616	2,222,088
Community / Rec Center Expansion Fund	0	0	0
Fleet Management Fund	130,356	389,610	337,918
Information Technology Fund	131,273	159,918	54,380
Windsor Building Authority Fund	145,518	145,528	145,528
Facility Services Fund	91,955	34,513	41,091
Economic Dev. Incentive Fund	0	0	0
BEGINNING BALANCE TOTALS	\$ 36,466,385	\$ 43,975,543	\$ 44,653,959
+ REVENUES			
General Fund	13,638,754	13,652,245	13,578,695
Park Improvement Fund	1,604,450	990,089	1,491,514
Conservation Trust Fund	208,393	319,883	198,654
Capital Improvement Fund	6,468,083	6,925,499	9,141,564
Community / Rec Center Fund	1,081,901	1,043,411	1,005,304
Water Fund	6,651,003	12,725,629	5,636,589
Sewer Fund	2,658,341	2,423,761	3,711,833
Storm Drainage Fund	1,060,407	1,502,404	2,513,649
Community / Rec Center Expansion Fund	0	0	17,923,815
Fleet Management Fund	1,086,963	1,149,453	1,203,351
Information Technology Fund	719,909	1,066,346	881,006
Windsor Building Authority Fund	145,095	145,080	145,080
Facility Services Fund	557,022	612,806	642,064
Economic Dev. Incentive Fund	0	0	200,000
Total Revenue	35,880,320	42,556,606	58,273,118
= TOTAL FUNDS AVAILABLE	\$ 72,346,705	\$ 86,532,149	\$ 102,927,076
- EXPENDITURES			
General Fund	12,049,536	12,629,396	14,023,349
Park Improvement Fund	1,135,904	724,400	1,510,475
Conservation Trust Fund	25,566	271,286	423,392
Capital Improvement Fund	3,593,699	6,551,082	8,250,711
Community / Rec Center Fund	1,109,601	1,145,568	1,125,576
Water Fund	5,314,677	13,699,175	8,050,010
Sewer Fund	2,337,140	2,070,014	2,755,621
Storm Drainage Fund	526,517	1,662,932	4,304,695
Community / Rec Center Expansion Fund	0	0	9,485,594
Fleet Management Fund	827,708	1,201,146	1,382,853
Information Technology Fund	691,264	1,171,884	881,379
Windsor Building Authority Fund	145,085	145,080	145,080
Facility Services Fund	614,464	606,228	600,340
Economic Dev. Incentive Fund	0	0	0
Total Expenditures	28,371,162	41,878,190	52,939,076
= ENDING BALANCES			
General Fund	6,991,277	8,014,127	7,569,473
Park Improvement Fund	2,621,531	2,887,220	2,868,258
Conservation Trust Fund	514,062	562,658	337,920
Capital Improvement Fund	7,847,802	8,222,220	9,113,073
Community / Rec Center Fund	283,098	180,942	60,670
Water Fund	15,222,396	14,248,849	11,835,428
Sewer Fund	7,383,191	7,736,938	8,693,150
Storm Drainage Fund	2,382,616	2,222,088	431,041
Community / Rec Center Expansion Fund	0	0	8,438,221
Fleet Management Fund	389,610	337,918	158,416
Information Technology Fund	159,918	54,380	54,007
Windsor Building Authority Fund	145,528	145,528	145,528
Facility Services Fund	34,513	41,091	82,814
Economic Dev. Incentive Fund	0	0	200,000
ENDING BALANCE TOTALS	\$ 43,975,543	\$ 44,653,959	\$ 49,988,000

The Town uses fund balances rather than establishing reserve accounts as further explained in the Policies section on page 33 and at the end of this section on page 223.



Financial Plan

TOWN OF WINDSOR						
CONSOLIDATING FUND STATEMENT - All Funds						
2015 BUDGET						
	2013 Actual	2014 Projected	2015 Budget	2016 Planned	2017 Planned	2018 Planned
Combined Beginning Fund Balances	\$ 36,466,385	\$ 43,975,543	\$ 44,653,959	\$ 49,988,000	\$ 44,534,654	\$ 39,255,084
Revenue Summary						
Budget as Adopted:						
Taxes	15,005,934	15,208,685	17,170,790	18,201,038	19,293,100	20,450,686
Licenses/Permits/Fines	454,704	433,597	455,030	468,681	482,741	497,223
Intergovernmental	1,637,194	1,722,265	1,297,211	1,336,127	1,376,211	1,417,497
Charges for Programs and Services	6,238,472	10,285,093	6,947,934	7,156,372	7,371,063	7,592,195
Impact and Plant Investment Fees	6,222,046	3,989,571	5,356,066	5,516,748	5,682,251	5,852,718
Grants	322,203	1,933,145	5,351,477	331,869	341,825	352,080
Earnings on Investments	311,290	303,143	437,918	451,056	464,587	478,525
Loan Proceeds	-	4,500,000	16,100,000	-	-	-
Interfund Loans/Transfers and Other	3,667,168	4,181,106	5,156,692	4,306,539	4,435,736	4,568,808
Total Original Budget	\$ 33,859,010	\$ 42,556,606	\$ 58,273,118	\$ 37,768,430	\$ 39,447,514	\$ 41,209,732
Supplemental Operating Requests						
Supplemental Capital Requests						
(Final Acceptance of Infrastructure & Water Fees from Developers)	2,021,310		\$ -	\$ -	\$ -	\$ -
Total Final Budget Revenues	\$ 35,880,320	\$ 42,556,606	\$ 58,273,118	\$ 37,768,430	\$ 39,447,514	\$ 41,209,732
Resources Available	\$ 72,346,705	\$ 86,532,149	\$102,927,076	\$ 87,756,430	\$ 83,982,168	\$ 80,464,816
Expenditure Summary						
Budget as Adopted:						
Personnel	8,274,359	8,992,546	9,935,952	10,432,749	10,954,387	11,502,106
Operation & Maintenance	8,263,433	9,693,478	10,644,653	10,963,993	11,292,912	11,631,700
Capital Outlay	4,106,560	14,967,851	26,234,057	15,416,887	15,879,393	16,355,775
Debt Service & Interfund Transfers	5,705,500	8,224,315	6,124,415	6,308,147	6,497,392	6,692,313
Total Original Budget	\$ 26,349,852	\$ 41,878,190	\$ 52,939,076	\$ 43,121,776	\$ 44,624,084	\$ 46,181,894
Percentage Change		58.9%	26.4%	-18.5%	3.5%	3.5%
Supplemental Operating Requests			\$ -	\$ 100,000	\$ 103,000	\$ 106,090
Supplemental Capital Requests			-	-	-	-
(Final Acceptance of Infrastructure & Water Rights from Developers)	2,021,310	-	-	-	-	-
Total Final Budget Expenditures	\$ 28,371,162	\$ 41,878,190	\$ 52,939,076	\$ 43,221,776	\$ 44,727,084	\$ 46,287,984
Combined Ending Fund Balances	\$ 43,975,543	\$ 44,653,959	\$ 49,988,000	\$ 44,534,654	\$ 39,255,084	\$ 34,176,832

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 available resources from 2014 to 2015 represents revenue of \$21,451,477 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 2015 are the Community Recreation Center Expansion, the Railroad Quiet Zone Project, the Kyger Reservoir pump, Law Basin master channel and tributary work, and extensive street maintenance projects.

Financial Plan

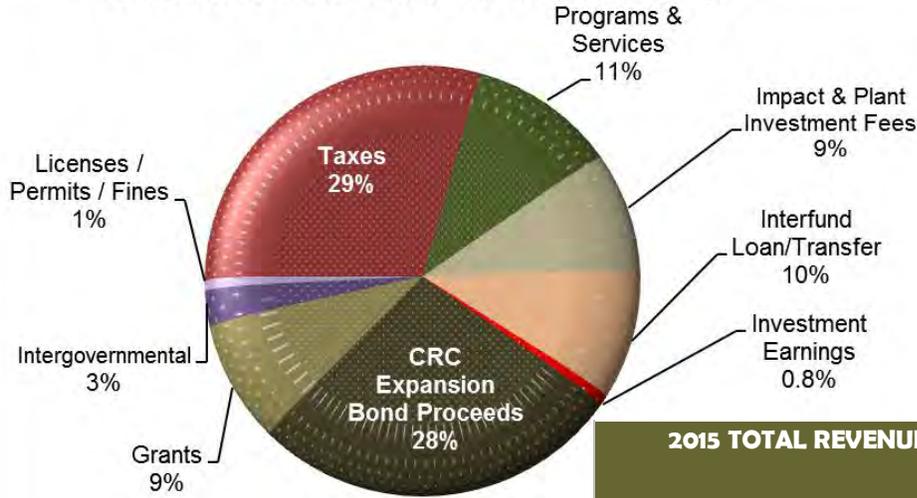
TOWN OF WINDSOR 2015 CONSOLIDATING FUND STATEMENT 2015 BUDGET							
	General Fund	Capital Improvement Fund	Other Governmental Funds*	Water Fund	Sewer Fund	Storm Drainage Fund	TOTAL
Combined Beginning Fund Balances	\$ 8,014,127	\$ 8,222,220	\$ 4,209,737	\$ 14,248,849	\$ 7,736,938	\$ 2,222,088	\$ 44,653,959
Revenue Summary							
TAXES	\$ 10,037,304	\$ 4,779,970	\$ 2,253,363				\$ 17,070,636
LICENSES & PERMITS	281,309						281,309
INTERGOVERNMENTAL	1,006,232		298,715				1,304,946
CHARGES PROGRAMS/SERVICES	1,076,189	942,218	1,444,760	\$ 4,939,554	\$ 2,682,703	\$ 977,126	12,062,549
FINES	173,721						173,721
LOANS/GRANTS/CONTRIBUTIONS	24,000	3,174,305	16,100,000	95,000	1,027,000	1,031,172	21,451,477
INTERFUND LOANS/TRANSFERS	751,072	177,500	3,353,501	369,805		504,814	5,156,692
MISCELLANEOUS GENERAL	90,278		105,000				195,278
EARNINGS ON INVESTMENTS	46,173	67,572	135,450	232,229	2,130	537	484,091
COLLECTIONS FOR OTHERS	92,419						92,419
Total Final Budget Revenue	\$ 13,578,695	\$ 9,141,564	\$ 23,690,788	\$ 5,636,589	\$ 3,711,833	\$ 2,513,649	\$58,273,118
Resources Available	\$ 21,592,822	\$ 17,363,785	\$ 27,900,525	\$ 19,885,438	\$ 11,448,771	\$ 4,735,736	\$102,927,076
Expenditure Summary							
PERSONNEL SERVICES	\$ 8,216,832		\$ 1,199,443	\$ 161,465	\$ 341,810	\$ 16,401	\$ 9,935,952
OPERATION & MAINT.	3,176,097	\$ 2,490,143	1,249,154	2,720,331	785,663	223,265	10,644,653
INTERFUND LOANS/TRANSFERS	2,630,419		342,450	151,986	366,123	196,885	3,687,863
DEBT SERVICE & TRANSFERS		825,727	512,055	866,374	232,396		2,436,552
CAPITAL OUTLAY	-	4,934,842	12,251,588	4,149,854	1,029,630	3,868,144	26,234,057
Total Final Budget Expenditures	\$ 14,023,349	\$ 8,250,711	\$ 15,554,690	\$ 8,050,010	\$ 2,755,621	\$ 4,304,695	\$52,939,076
ENDING FUND BALANCE	\$ 7,569,473	\$ 9,113,073	\$ 12,345,835	\$ 11,835,428	\$ 8,693,150	\$ 431,041	\$ 49,988,000
Increases/Decrease in Fund Balance	\$ (444,654)	\$ 890,853	\$ 8,136,098	\$ (2,413,421)	\$ 956,212	\$ (1,791,046)	\$ 5,334,041

*Includes Park Improvement, Conservation Trust, Community Recreation Center, Community Recreation Center Expansion, Fleet Maintenance, Information Technology, Facility Services, Windsor Building Authority, and Economic Development Incentive Funds.

The change in fund balance represents the net difference between the total revenues and total expenses. For the 2015 Budget, revenue is more than expenditures by \$8,285,118. Much of this is loan proceeds for the CRC expansion received in 2015 for construction in 2016.

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 2015 is budgeted at \$26,234,057. If these one-time expenditures did not occur, the fund balance would increase substantially more.

2015 REVENUE SOURCES of FUNDS

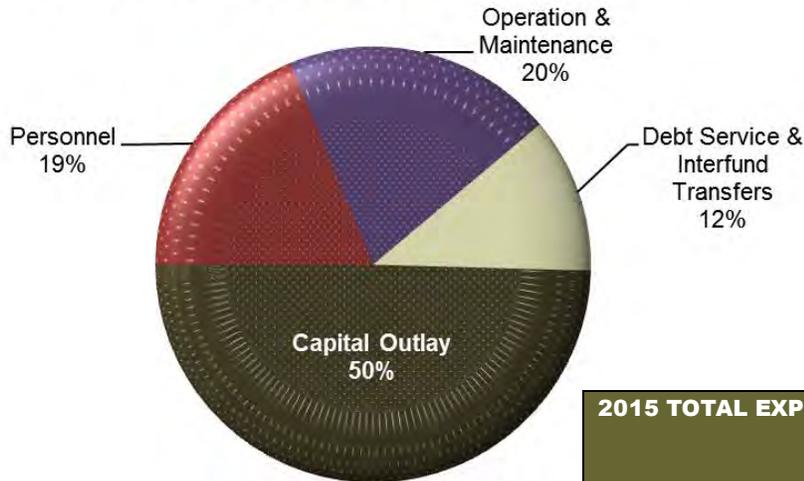


2015 TOTAL REVENUE COMBINED BY SOURCE

		% of Total	
		2015	2015
Taxes	\$ 17,070,636		29%
Charges for Programs & Services	6,417,247		11%
Impact & Plant Investment Fees	5,356,066		9%
Interfund Loans / Transfers / Misc	5,550,928		10%
Earnings on Investments	437,918		0.8%
CRC Expansion Bond Proceeds	16,100,000		28%
Other (Intergovernmental, Licenses, Permits, Fines, Grants, Donations)	7,340,323		13%
TOTAL REVENUE	\$ 58,273,118		100%

The primary external sources of revenue in the 2014 Budget are CRC Expansion bond proceeds, taxes, and followed by programs and services. The CRC Expansion is responsible for the \$16.1 million bond proceeds.

2015 EXPENDITURE by CATEGORY

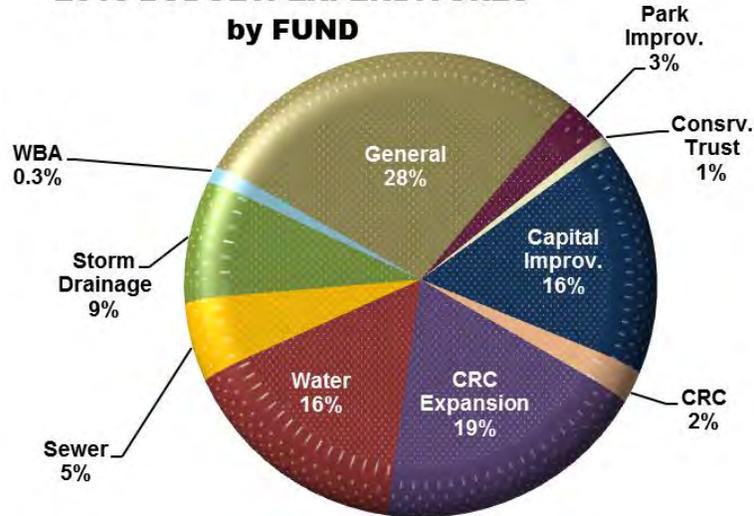


2015 TOTAL EXPENDITURE COMBINED BY CATEGORY

		% of Total	
		2015	2015
Personnel	\$ 9,935,952		19%
Operation & Maintenance	10,644,653		20%
Debt Service & Interfund Transfers	6,124,415		12%
Capital Outlay	26,234,057		50%
TOTAL EXPENDITURE	\$ 52,939,076		100%

The primary use of revenue in the 2015 Budget is capital outlay due to larger projects.

**2015 BUDGET: EXPENDITURES
by FUND**

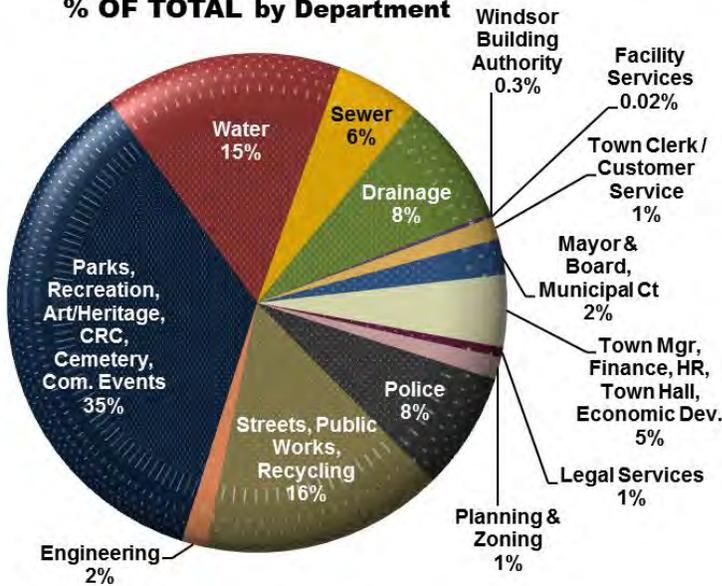


General	Park Improv.	Constrv. Trust	Capital Improv.	CRC	CRC Expansion	Water	Sewer	Storm Drainage	Fleet Mgmt.	Info. Tech.	WBA
\$14,023,349	\$1,510,475	\$423,392	\$8,250,711	\$1,125,576	\$9,485,594	\$8,050,010	\$2,755,621	\$4,304,695	\$1,382,853	\$881,379	\$145,080

The General, CRC Expansion, Water and Capital Improvement Funds make up 79% of the 2015 Budget primarily due to personnel services and operating and maintenance expenses in the General Fund, with the largest capital expenditure as the Community Recreation Center Expansion.

2015 ALL FUND EXPENDITURE SUMMARY

% OF TOTAL by Department



TOWN OF WINDSOR ALL FUND EXPENDITURE SUMMARY by Department 2015 BUDGET		
EXPENDITURES	2015 Total	% of Total
Town Clerk / Customer Service	\$ 746,503	1%
Mayor & Board, Municipal Ct	1,230,985	2%
Town Mgr, Finance, HR, Town Hall, Economic Dev.	2,477,711	5%
Legal Services	345,636	1%
Planning & Zoning	768,765	1%
Police	4,047,181	8%
Streets, Public Works, Recycling	8,308,937	16%
Engineering	830,483	2%
Parks, Recreation, Art/Heritage, CRC, Cemetery, Com. Events	18,578,445	35%
Water	8,162,932	15%
Sewer	2,920,404	6%
Drainage	4,367,515	8%
Windsor Building Authority	145,080	0.3%
Facility Services	8,500	0.02%
TOTAL EXPENDITURES	\$ 52,939,076	100%

The Parks and Recreation's 35% of expenditures is due again to the CRC Expansion. Second highest is the Streets Departments at 16% of the 2015 Budget. This year the Town has \$2.1 million for street maintenance and repairs..

Financial Plan

INDIVIDUAL FUND SUMMARIES

TOWN OF WINDSOR
GENERAL FUND SUMMARY
2015 BUDGET

	2011	2012	2013	2014	2014	2015
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
BEGINNING FUND BALANCE	\$5,212,016	\$4,914,906	\$5,402,059	\$6,638,853	\$6,991,277	\$8,014,127
REVENUES						
TAXES	9,317,586	8,797,416	9,846,799	9,252,599	10,057,754	10,037,304
LICENSES & PERMITS	181,021	291,749	282,800	254,379	269,379	281,309
INTERGOVERNMENTAL	979,121	945,158	950,320	936,897	974,206	1,006,232
SERVICES	924,877	1,002,073	1,077,967	1,022,597	1,064,458	1,076,189
FINES	122,913	185,040	171,904	180,000	164,218	173,721
GRANTS	0	0	307,000	0	1,000	24,000
INTERFUND TRANSFERS	681,084	681,015	645,540	694,768	694,768	751,072
MISCELLANEOUS GENERAL	128,901	202,759	209,422	136,219	337,740	136,451
COLLECTIONS FOR OTHERS	70,900	117,114	147,002	110,223	88,722	92,419
Total Revenue	\$12,406,402	\$12,222,323	\$13,638,754	\$12,587,683	\$13,652,245	\$13,578,695
RESOURCES AVAILABLE	\$17,618,418	\$17,137,229	\$19,040,813	\$19,226,535	\$20,643,523	\$21,592,822
EXPENDITURE SUMMARY						
PERSONNEL SERVICES	6,285,139	6,483,838	6,663,131	7,465,716	7,243,132	8,216,832
OPERATION & MAINT.	2,728,549	2,912,762	2,867,526	2,897,224	3,032,080	3,176,097
INTERFUND TRANSFERS	3,689,824	2,338,570	2,518,878	2,353,187	2,354,185	2,630,419
Total Expenditures	6,285,139	6,483,838	6,663,131	7,465,716	7,243,132	8,216,832
EXPENDITURE DETAIL						
Town Clerk & Customer Service	\$476,273	\$531,538	\$534,839	\$612,550	\$631,023	\$639,239
Mayor & Town Board	2,015,870	629,211	413,446	477,793	401,218	566,827
Municipal Court	17,904	18,746	17,212	19,930	18,820	19,623
Town Manager	222,121	255,572	261,740	322,910	316,867	411,099
Finance	575,965	547,276	568,156	606,852	602,747	625,213
Human Resources	300,832	302,381	316,077	409,871	378,679	401,269
Tornado Administration	-	-	-	-	-	-
Legal Services	461,016	419,134	410,764	329,869	333,303	339,035
Planning & Zoning	499,034	497,154	805,034	610,990	595,069	701,911
Economic Development	94,230	194,185	180,653	193,297	240,563	408,075
Police	2,350,679	2,543,857	2,661,340	2,853,408	2,813,095	3,122,689
Recycling	-	-	44,147	42,770	45,524	49,970
Streets & Alleys	908,677	977,109	962,170	1,009,692	1,059,655	1,201,242
Public Works	403,246	383,783	425,967	430,818	450,041	520,968
Engineering	565,856	593,477	591,997	618,025	623,417	743,073
Cemetery	96,805	107,777	106,366	118,590	118,412	128,885
Community Events	-	88,240	89,019	113,566	133,388	214,698
Forestry	424,084	329,311	288,212	324,531	302,152	322,947
Recreation	1,547,228	1,552,736	1,591,694	1,708,137	1,690,193	1,622,163
Aquatics	203,558	186,461	186,104	186,568	183,514	189,558
Parks	1,003,073	1,110,093	1,116,108	1,206,003	1,172,798	1,264,939
Safety / Loss Control	13,595	5,982	12,012	16,760	12,058	16,760
Art & Heritage	274,259	229,978	242,234	264,559	270,170	270,563
Town Hall	247,921	231,063	224,246	238,637	236,691	242,603
Police Pension	1,287	107	-	-	-	-
Total Expenditure Detail	\$12,703,513	\$11,735,169	\$12,049,536	\$12,716,127	\$12,629,396	\$14,023,349
ENDING FUND BALANCE	\$ 4,914,906	\$ 5,402,059	\$ 6,991,277	\$ 6,510,408	\$ 8,014,127	\$ 7,569,473



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
2015 BUDGET

	2011	2012	2013	2014	2014	2015
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
BEGINNING FUND BALANCE	\$1,986,663	\$2,494,376	\$2,152,985	\$2,704,980	\$2,621,531	\$2,887,220
REVENUES						
LARIMER CO OPEN SPACE	69,535	106,929	122,170	95,150	122,363	100,154
PARK FEES	986,452	1,823,793	1,481,927	1,464,808	867,408	1,391,043
INTEREST	967	604	353	411	317	317
GRANTS	-	-	-	-	-	-
Total Revenue	\$1,056,954	\$1,931,326	\$1,604,450	\$1,560,368	\$990,089	\$1,491,514
RESOURCES AVAILABLE	\$3,043,617	\$4,425,702	\$3,757,435	\$4,265,348	\$3,611,620	\$4,378,734
EXPENDITURE SUMMARY						
OPERATION & MAINT.	9,391	9,500	14,000	10,000	9,000	11,000
INTERFUND LOANS & TRANSFERS	76,914	76,914	24,246	25,601	650,601	25,873
CAPITAL OUTLAY	462,937	2,186,303	1,097,658	765,000	64,799	1,473,602
Total Expenditures	\$ 549,241	\$ 2,272,717	\$1,135,904	\$ 800,601	\$ 724,400	\$1,510,475
EXPENDITURE DETAIL						
Poudre Trail	9,000	9,500	14,000	35,000	9,000	34,000
Windsor Trail System	-	-	123,733	55,000	-	205,000
Diamond Valley	31,391	288,498	-	-	-	-
Boardwalk Park	401,937	-	-	-	-	23,602
General Park Development	76,914	76,914	24,246	650,601	650,601	25,873
Eastman Park	-	11,182	49,093	-	-	-
Brunner Farm Park	-	419,533	-	-	-	-
Stonehenge Park	30,000	30,000	30,000	20,000	20,000	-
Bison Ridge Park	-	461,015	-	-	-	-
Poudre Heights Park	-	952,804	-	-	-	-
Northern Lights Park	-	23,271	894,832	-	-	-
Fossil Belmont Park	-	-	-	40,000	44,799	1,222,000
Total Expenditure Detail	\$ 549,241	\$2,272,717	\$1,135,904	\$ 800,601	\$ 724,400	\$1,510,475
ENDING FUND BALANCE	\$2,494,376	\$2,152,985	\$2,621,531	\$3,464,747	\$2,887,220	\$2,868,258

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
2015 BUDGET

	2011	2012	2013	2014	2014	2015
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
BEGINNING FUND BALANCE	\$ 105,715	\$ 262,783	\$ 331,235	\$ 507,521	\$ 5 14,062	\$ 562,658
REVENUES						
LOTTERY	167,332	188,169	208,280	226,020	199,233	198,560
INTEREST	98	152	113	118	304	93
GRANTS	-	200,000	-	120,346	120,346	-
Total Revenue	\$ 167,430	\$ 388,320	\$ 208,393	\$ 346,484	\$ 319,883	\$ 198,654
RESOURCES AVAILABLE	\$ 273,145	\$ 651,104	\$ 539,627	\$ 854,005	\$ 833,944	\$ 761,312
EXPENDITURE SUMMARY						
OPERATION & MAINT.	9,000	9,000	9,000	10,000	9,755	9,000
INTERFUND TRANSFERS	-	-	-	-	-	-
CAPITAL OUTLAY	1,362	310,869	16,566	469,796	261,531	414,392
Total Expenditures	\$ 10,362	\$ 319,869	\$ 25,566	\$ 479,796	\$ 271,286	\$ 423,392
EXPENDITURE DETAIL						
Poudre Trail	9,000	9,000	9,000	260,000	11,760	9,000
Windsor Lake Trail	1,362	310,869	16,566	219,796	259,526	414,392
Total Expenditure Detail	\$ 10,362	\$ 319,869	\$ 25,566	\$ 479,796	\$ 271,286	\$ 423,392
ENDING FUND BALANCE	\$ 262,783	\$ 331,235	\$ 514,062	\$ 374,209	\$ 562,658	\$ 337,920

Conservation Trust Fund (CTF) – This non-major governmental fund and 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.

Financial Plan

TOWN OF WINDSOR
CAPITAL IMPROVEMENT FUND
2015 BUDGET

	2011	2012	2013	2014	2014	2015
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
BEGINNING FUND BALANCE	\$ 2,837,136	\$ 4,601,902	\$ 4,973,418	\$ 8,763,023	\$ 7,847,802	\$ 8,222,220
REVENUES						
SEVERANCE TAX	-	260,132	254,637	234,020	500,047	338,272
SALES TAX	2,161,721	2,094,067	2,453,567	2,229,205	2,692,809	2,678,494
USE TAX	993,765	1,976,928	1,893,964	1,638,988	1,418,717	1,763,203
TRAFFIC IMPACT FEES	602,901	1,018,169	938,066	846,897	870,417	942,218
INTEREST	6,262	5,062	84,570	3,868	67,572	67,572
GRANTS	414,439	24,969	15,203	435,000	696,946	3,174,305
ACCEPTED INFRASTRUCTURE	2,413,564	794,017	581,703	-	-	-
OTHER	2,739,868	83,129	246,373	-	678,991	177,500
Total Revenue	\$ 9,332,518	\$ 6,256,475	\$ 6,468,083	\$ 5,387,978	\$ 6,925,499	\$ 9,141,564
RESOURCES AVAILABLE	\$12,169,654	\$10,858,377	\$11,441,501	\$14,151,002	\$14,773,302	\$17,363,785
EXPENDITURE SUMMARY						
OPERATION & MAINT.	827,799	1,493,585	1,508,917	1,656,140	2,383,023	2,490,143
DEBT SERVICE & TRANSFERS	1,510,239	1,564,208	207,733	462,733	1,053,733	825,727
CAPITAL OUTLAY	5,229,714	2,827,167	1,877,048	3,220,275	3,114,325	4,934,842
Total Expenditures	\$ 7,567,752	\$ 5,884,959	\$ 3,593,699	\$ 5,339,148	\$ 6,551,082	\$ 8,250,711
EXPENDITURES BY DIVISION						
Town Clerk / Customer Service	6,302	-	861	2,000	1,998	1,000
Mayor & Town Board	357,653	262,653	62,653	62,653	62,653	570,647
Town Manager	44,772	-	3,848	-	3,848	-
Finance / Information Systems	-	-	-	210,000	176,000	-
Police	263,249	149,390	152,580	220,180	204,653	334,329
Recycling	-	-	-	-	-	18,550
Streets	5,562,644	4,844,215	2,931,353	2,997,025	3,567,045	5,980,081
Public Works	-	-	4,117	-	21,413	171,681
Engineering	-	-	-	-	7,736	-
Cemetery	1,944	-	65,423	329,547	269,547	373,414
Windsor Lake / Trails System	-	-	-	11,155	11,155	-
Covenant Park	-	-	294	-	-	-
Founders Green Park	-	-	-	-	28,520	-
Diamond Valley	1,210,243	434,509	15,357	-	-	-
Forestry	-	54,585	-	-	2,535	-
Recreation	5,087	8,153	32,316	34,300	32,396	32,600
Parks	113	-	22,507	835,000	837,535	407,409
Chimney Park Pool	3,936	17,288	53,979	239,350	298,461	19,000
Art & Heritage	-	29,732	20,181	78,898	55,760	85,000
Town Hall	38,755	-	13,075	89,000	698,224	17,706
Windsor West Park	-	-	-	152,200	142,200	-
Main Park	-	-	104,367	20,000	20,000	113,190
Boardwalk Park	13,926	12,932	4,372	-	-	-
Chimney Park	19,435	-	28,885	-	-	57,310
Windsor Village Park	5,483	-	41,454	-	39,675	-
Poudre Natural Area	-	-	-	2,530	2,530	-
Eastman Park	5,634	-	6,957	20,700	21,213	25,000
Windsor Highland Park	-	-	-	-	21,428	-
Brunner Farm Park	-	14,586	-	-	-	-
Aberdour Circle Park	-	-	-	1,610	1,610	-
Community Recreation Center	25,142	56,917	29,121	33,000	22,946	35,295
Facility Services	3,435	-	-	-	-	8,500
Total Expenditure Detail	\$ 7,567,752	\$ 5,884,959	\$ 3,593,699	\$ 5,339,148	\$ 6,551,082	\$ 8,250,711
ENDING FUND BALANCE	\$ 4,601,902	\$ 4,973,418	\$ 7,847,802	\$ 8,811,854	\$ 8,222,220	\$ 9,113,073



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
2015 BUDGET**

	2011	2012	2013	2014	2014	2015
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
BEGINNING FUND BALANCE	\$ 184,140	\$ 261,670	\$ 310,798	\$ 252,756	\$ 283,098	\$ 180,942
REVENUES						
SALES TAX	351,925	349,010	429,373	371,534	448,802	446,416
USE TAX	67,211	136,247	127,594	110,750	90,556	118,133
INTEREST	127	73	45	53	53	39
SERVICES	86,047	70,163	74,889	53,717	54,000	53,717
INTERFUND TRANSFERS	695,000	600,000	450,000	450,000	450,000	387,000
OTHER	107	1,676	-	-	-	-
BOND PROCEEDS/PREMIUMS	-	3,894,944	-	-	-	-
Total Revenue	\$ 1,200,417	\$ 5,052,113	\$ 1,081,901	\$ 986,054	\$ 1,043,411	\$ 1,005,304
RESOURCES AVAILABLE	\$ 1,384,557	\$ 5,313,784	\$ 1,392,700	\$ 1,238,810	\$ 1,326,510	\$ 1,186,246
EXPENDITURES						
PERSONNEL SERVICES	376,087	349,454	333,855	365,843	363,767	315,317
OPERATION & MAINT.	140,524	120,273	144,086	145,375	134,315	146,108
DEBT SERVICE & TRANSFERS	606,276	638,315	631,660	647,585	647,486	664,151
BOND PAYMENT / ISSUING COST	-	3,894,944	-	-	-	-
Total Expenditures	\$ 1,122,887	\$ 5,002,986	\$ 1,109,601	\$ 1,158,804	\$ 1,145,568	\$ 1,125,576
ENDING FUND BALANCE	\$ 261,670	\$ 310,798	\$ 283,098	\$ 80,007	\$ 180,942	\$ 60,670

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
2015 BUDGET**

	2011	2012	2013	2014	2014	2015
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
BEGINNING FUND BALANCE	\$4,426,132	\$5,313,253	\$6,083,957	\$7,127,665	\$6,771,399	\$6,693,355
REVENUES						
WATER SALES	3,001,360	3,453,160	3,165,460	3,289,542	3,040,939	3,219,853
INTEREST	130,971	191,965	215,394	169,320	232,229	232,229
GRANTS	30,570	12,652	-	-	-	5,000
OTHER FEES & CHARGES	236,478	399,539	198,659	256,031	283,966	245,233
Total Revenue	\$3,399,379	\$4,057,316	\$3,579,513	\$3,714,893	\$3,557,134	\$3,702,315
RESOURCES AVAILABLE	\$7,825,511	\$9,370,569	\$9,663,471	\$10,842,558	\$10,328,533	\$10,395,671
EXPENDITURES						
PERSONNEL SERVICES	194,821	193,322	199,153	259,551	197,332	161,465
SYSTEM OPERATION & MAINT.	1,872,559	2,615,443	2,118,055	2,125,151	2,120,392	2,631,523
INTERFUND TRANSFERS	444,879	471,836	488,647	538,068	665,054	552,401
CAPITAL OUTLAY	-	6,010	86,216	400,000	652,400	115,500
Total Expenditures	\$2,512,259	\$3,286,611	\$2,892,071	\$3,322,770	\$3,635,178	\$3,460,890
ENDING FUND BALANCE	\$5,313,253	\$6,083,957	\$6,771,399	\$7,519,788	\$6,693,355	\$6,934,781

Financial Plan

TOWN OF WINDSOR
WATER PLANT INVESTMENT FEES
2015 BUDGET

	2011	2012	2013	2014	2014	2015
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
BEGINNING FUND BALANCE	\$6,949,951	\$6,248,297	\$7,173,853	\$6,574,720	\$7,778,762	\$4,448,653
REVENUE						
PLANT INVESTMENT FEES	790,409	1,198,071	779,352	903,726	664,179	1,140,534
GRANTS	-	-	-	450,000	560,000	90,000
LOANS FROM OTHER FUNDS	62,653	62,653	62,653	62,653	62,653	65,833
OTHER	552,686	259,706	214,900	-	-	-
Total Revenue	\$1,405,748	\$1,520,430	\$1,056,905	\$1,416,379	\$1,286,832	\$1,296,367
RESOURCES AVAILABLE	\$8,355,699	\$7,768,726	\$8,230,758	\$7,991,099	\$9,065,594	\$5,745,020
EXPENDITURES						
LOANS / TRANSFERS TO OTHER FUNDS	1,401,966	151,986	151,986	151,986	1,599,191	151,986
OVERSIZE LINES	-	-	-	-	-	-
TRANSMISSION MAINS	552,686	259,706	214,900	-	-	-
SYSTEM IMPROVEMENTS	152,750	183,181	85,110	1,983,000	3,017,750	695,850
Total Expenditures	\$2,107,402	\$594,873	\$451,996	\$2,134,986	\$4,616,941	\$847,836
ENDING FUND BALANCE	\$6,248,297	\$7,173,853	\$7,778,762	\$5,856,113	\$4,448,653	\$4,897,184

TOWN OF WINDSOR
DEVELOPMENT RAW WATER

	2011	2012	2013	2014	2014	2015
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
BEGINNING FUND BALANCE	\$ 962,021	\$ 845,587	\$ 931,778	\$ 925,056	\$1,095,503	\$ 318,208
REVENUES						
RAW WATER FEES	530,151	656,191	1,095,225	47,025	194,786	148,234
Total Revenue	\$ 530,151	\$ 656,191	\$1,095,225	\$ 47,025	\$ 194,786	\$ 148,234
RESOURCES AVAILABLE	\$1,492,172	\$1,501,778	\$2,027,003	\$ 972,081	\$1,290,289	\$ 466,442
EXPENDITURES						
WATER SHARES	646,586	570,000	931,500	972,081	972,081	466,442
Total Expenditures	\$ 646,586	\$ 570,000	\$ 931,500	\$ 972,081	\$ 972,081	\$ 466,442
ENDING FUND BALANCE	\$ 845,587	\$ 931,778	\$1,095,503	\$ 0	\$ 318,208	\$ 0

TOWN OF WINDSOR
WATER FUND / NON-POTABLE DIVISION

	2011	2012	2013	2014	2014	2015
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
BEGINNING FUND BALANCE	\$ 164,614	\$ 124,056	(\$ 303,518)	\$ 278,965	(\$ 423,268)	\$ 2,788,633
REVENUES						
RAW WATER FEES	214,606	225,312	615,387	185,700	185,700	185,700
GRANTS	114,571	20,649	-	-	-	-
TRANSFER IN	269,880	303,972	303,972	303,972	3,001,177	303,972
LOANS	-	-	-	4,500,000	4,500,000	-
OTHER	228,024	-	-	-	-	-
Total Revenue	\$ 827,080	\$ 549,933	\$ 919,359	\$4,989,672	\$7,686,877	\$ 489,672
RESOURCES AVAILABLE	\$ 991,694	\$ 673,989	\$ 615,842	\$5,268,637	\$7,263,609	\$3,278,305
EXPENDITURES						
OPERATION & MAINT.	70,703	52,414	108,765	58,808	164,624	88,808
LOANS / INTERFUND TRANSFERS	356,160	796,891	765,069	333,972	333,972	313,972
NON-POTABLE WATER SHARES	-	-	-	-	106,000	298,000
CAPITAL OUTLAY	440,774	128,202	165,276	3,779,000	3,870,380	2,574,062
Total Expenditures	\$ 867,638	\$ 977,507	\$1,039,110	\$4,171,780	\$4,474,976	\$3,274,842
ENDING FUND BALANCE	\$ 124,056	(\$ 303,518)	(\$ 423,268)	\$1,096,857	\$2,788,633	\$ 3,463



TOWN OF WINDSOR
SEWER FUND
2015 BUDGET

	2011	2012	2013	2014	2014	2015
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
BEGINNING FUND BALANCE	\$1,821,604	\$2,402,369	\$3,107,297	\$3,592,129	\$3,672,222	\$3,691,297
REVENUES						
SEWER SERVICE	1,638,671	1,688,744	1,733,967	1,693,100	1,778,152	1,733,621
INTEREST	1,971	2,516	3,764	1,655	788	788
OTHER	42,276	75,319	41,380	90,876	34,434	44,003
GRANTS	-	-	-	247,600	45,291	190,000
Total Revenue	\$1,682,918	\$1,766,580	\$1,779,111	\$2,033,231	\$1,858,665	\$1,968,412
RESOURCES AVAILABLE	\$3,504,522	\$4,168,949	\$4,886,408	\$5,625,360	\$5,530,888	\$5,659,709
EXPENDITURES						
PERSONNEL SERVICES	234,127	241,009	248,321	307,421	291,696	341,810
SYSTEM OPERATION & MAINT.	423,881	486,915	461,970	725,143	706,120	785,663
INTERFUND TRANSFERS	304,077	306,533	312,513	328,900	328,900	366,123
CAPITAL OUTLAY	140,069	27,195	191,381	512,875	512,875	192,630
Total Expenditures	\$1,102,153	\$1,061,652	\$1,214,185	\$1,874,339	\$1,839,591	\$1,686,226
ENDING FUND BALANCE	\$2,402,369	\$3,107,297	\$3,672,222	\$3,751,022	\$3,691,297	\$3,973,483

TOWN OF WINDSOR
SEWER PLANT INVESTMENT FEE
2015 BUDGET

	2011	2012	2013	2014	2014	2015
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
BEGINNING FUND BALANCE	\$2,910,923	\$3,097,146	\$3,954,693	\$4,262,355	\$3,710,968	\$4,045,641
REVENUES						
PLANT INVESTMENT FEES	636,141	1,039,077	635,408	764,200	563,753	905,079
INTEREST	3,545	4,284	6,409	2,818	1,342	1,342
GRANTS	142,813	1,421,890	-	-	-	837,000
LOAN PROCEEDS	-	3,110,543	-	-	-	-
OTHER	540,003	221,823	237,413	-	-	-
Total Revenue	\$1,322,501	\$5,797,618	\$ 879,230	\$ 767,018	\$ 565,095	\$1,743,421
RESOURCES AVAILABLE	\$4,233,424	\$8,894,764	\$4,833,923	\$5,029,373	\$4,276,064	\$5,789,062
EXPENDITURES						
DEBT SERVICE / TRANSFERS	-	231,318	233,128	230,423	230,423	232,396
PLANT IMPROVEMENTS	579,777	4,424,888	538,413	-	-	837,000
SYSTEM IMPROVEMENTS	16,498	64,990	114,000	-	-	-
TRANSMISSION MAINS	540,003	218,875	237,413	-	-	-
Total Expenditures	\$1,136,277	\$4,940,071	\$1,122,955	\$ 230,423	\$ 230,423	\$1,069,396
ENDING FUND BALANCE	\$3,097,146	\$3,954,693	\$3,710,968	\$4,798,951	\$4,045,641	\$4,719,667

TOWN OF WINDSOR
STORM DRAINAGE FUND
2015 BUDGET

	2011	2012	2013	2014	2014	2015
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
BEGINNING FUND BALANCE	\$ 191,458	\$ 271,983	\$ 234,836	\$ 302,088	\$ 286,174	\$ 381,739
REVENUES						
STORMWATER SERVICE	222,169	221,808	240,669	229,300	255,194	239,127
MOSQUITO CONTROL FEES	79,653	82,548	88,636	89,412	93,782	94,740
Total Revenue	\$ 341,822	\$ 305,141	\$ 329,305	\$ 318,712	\$ 348,976	\$ 333,867
RESOURCES AVAILABLE	\$ 533,281	\$ 577,124	\$ 564,141	\$ 620,800	\$ 635,150	\$ 715,607
EXPENDITURES						
PERSONNEL SERVICES	86,243	75,801	78,249	79,430	77,855	16,401
SYSTEM OPERATION & MAINT.	123,098	221,104	154,335	125,960	130,657	223,265
INTERFUND TRANSFERS	51,957	45,383	45,383	44,899	44,899	44,899
CAPITAL OUTLAY	-	-	-	-	-	-
Total Expenditures	\$ 261,297	\$ 342,288	\$ 277,967	\$ 250,290	\$ 253,411	\$ 284,565
ENDING FUND BALANCE	\$ 271,983	\$ 234,836	\$ 286,174	\$ 370,510	\$ 381,739	\$ 431,042

TOWN OF WINDSOR
STORM DRAINAGE PLANT INVESTMENT FEE
2015 BUDGET

	2011	2012	2013	2014	2014	2015
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
BEGINNING FUND BALANCE	\$ 439,480	\$ 698,420	\$1,613,890	\$1,793,262	\$2,096,442	\$1,840,348
REVENUES						
PLANT INVESTMENT FEES	534,278	604,636	676,681	599,593	643,328	643,259
INTEREST	685	935	628	664	537	537
GRANTS	-	-	-	626,716	509,563	1,031,172
TRANSFER IN	-	462,919	-	-	-	504,814
OTHER	357,487	162,328	53,794	-	-	-
Total Revenue	\$ 892,449	\$1,230,818	\$ 731,102	\$1,226,973	\$1,153,427	\$2,179,781
RESOURCES AVAILABLE	\$1,331,929	\$1,929,237	\$2,344,993	\$3,020,235	\$3,249,869	\$4,020,130
EXPENDITURES						
DRAINAGE MASTER PLAN	-	-	-	-	160,000	-
INTERFUND TRANSFERS	117,914	151,986	151,986	151,986	151,986	151,986
REPLACEMENT LINES	-	-	-	-	203,300	-
DRAINAGE IMPROVEMENTS	515,596	163,361	96,565	1,894,231	894,235	3,868,144
Total Expenditures	\$ 633,509	\$ 315,347	\$ 248,551	\$2,046,217	\$1,409,521	\$4,020,130
ENDING FUND BALANCE	\$ 698,420	\$1,613,890	\$2,096,442	\$ 974,018	\$1,840,348	\$ 0

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
COMMUNITY/RECREATION CENTER EXPANSION FUND
2015 BUDGET

	2011	2012	2013	2014	2014	2015
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
BEGINNING FUND BALANCE	\$0	\$0	\$0	\$0	\$0	\$0
REVENUES						
SALES TAX	-	-	-	-	-	1,406,250
USE TAX	-	-	-	-	-	282,565
INTEREST	-	-	-	-	-	135,000
BOND PROCEEDS/PREMIUMS	-	-	-	-	-	16,100,000
Total Revenue	\$0	\$0	\$0	\$0	\$0	\$17,923,815
RESOURCES AVAILABLE	\$0	\$0	\$0	\$0	\$0	\$17,923,815
EXPENDITURES						
CAPITAL OUTLAY	-	-	-	-	-	9,485,594
Total Expenditures	\$0	\$0	\$0	\$0	\$0	\$9,485,594
ENDING FUND BALANCE	\$0	\$0	\$0	\$0	\$0	\$8,438,221

Community Recreation Center Expansion Fund – This non-major governmental fund and 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. By vote of the Town on November 8, 2015, a bond for the construction was approved and a sales and use tax of 0.75% to be used specifically for the operation of the expansion.

TOWN OF WINDSOR
FLEET MANAGEMENT FUND
2015 BUDGET

	2011	2012	2013	2014	2014	2015
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
BEGINNING FUND BALANCE	\$ 511,065	\$ 192,875	\$ 130,356	\$ 314,437	\$ 389,610	\$ 337,918
REVENUES						
CHARGES FOR SERVICE TRANSFERS	849,760	1,035,674	1,029,897	1,058,351	1,058,350	1,098,351
OTHER	-	65,780	57,066	105,650	91,103	105,000
Total Revenue	\$ 849,760	\$1,101,454	\$1,086,963	\$1,164,001	\$1,149,453	\$1,203,351
RESOURCES AVAILABLE	\$1,360,825	\$1,294,329	\$1,217,318	\$1,478,439	\$1,539,064	\$1,541,269
EXPENDITURES						
PERSONNEL SERVICES	251,858	244,430	202,988	205,695	222,361	213,403
OPERATION & MAINT.	286,829	288,426	248,938	340,324	268,610	301,450
CAPITAL OUTLAY	629,262	631,116	375,782	710,050	710,175	868,000
Total Expenditures	\$1,167,950	\$1,163,973	\$ 827,708	\$1,256,069	\$1,201,146	\$1,382,853
ENDING FUND BALANCE	\$ 192,875	\$ 130,356	\$ 389,610	\$ 222,370	\$ 337,918	\$ 158,416

TOWN OF WINDSOR
INFORMATION TECHNOLOGY FUND
2015 BUDGET

	2011	2012	2013	2014	2014	2015
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
BEGINNING FUND BALANCE	\$ 235,094	\$ 188,547	\$ 131,273	\$ 212,965	\$ 159,918	\$ 54,380
REVENUES						
CHARGES FOR SERVICE TRANSFERS	614,519	615,581	719,909	1,059,146	1,066,346	881,006
<i>Total Revenue</i>	\$ 614,519	\$ 615,581	\$ 719,909	\$1,059,146	\$1,066,346	\$ 881,006
RESOURCES AVAILABLE	\$ 849,614	\$ 804,128	\$ 851,183	\$1,272,110	\$1,226,264	\$ 935,386
EXPENDITURES						
PERSONNEL SERVICES	241,336	183,903	206,403	243,012	239,428	303,907
OPERATION & MAINT.	357,626	355,472	361,630	398,472	331,650	554,071
INTERFUND TRANSFERS	10,786	12,592	23,189	12,806	12,806	13,401
CAPITAL OUTLAY	51,318	120,888	100,043	581,000	588,000	10,000
<i>Total Expenditures</i>	\$ 661,067	\$ 672,855	\$ 691,264	\$1,235,290	\$1,171,884	\$ 881,379
ENDING FUND BALANCE	\$ 188,547	\$ 131,273	\$ 159,918	\$ 36,820	\$ 54,380	\$ 54,007

TOWN OF WINDSOR
FACILITY SERVICES FUND
2015 BUDGET

	2011	2012	2013	2014	2014	2015
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
BEGINNING FUND BALANCE	\$ 0	\$ 37,213	\$ 91,955	\$ 46,830	\$ 34,513	\$ 41,091
REVENUES						
CHARGES FOR SERVICE TRANSFERS	519,481	596,597	557,022	612,806	612,806	642,064
<i>Total Revenue</i>	\$519,481	\$ 596,597	\$ 557,022	\$ 612,806	\$ 612,806	\$ 642,064
RESOURCES AVAILABLE	\$519,481	\$ 633,810	\$ 648,978	\$ 659,636	\$ 647,319	\$ 683,154
EXPENDITURES						
PERSONNEL SERVICES	337,035	337,945	342,258	357,281	356,976	366,815
OPERATION & MAINT.	139,234	197,909	266,206	249,525	243,252	227,525
INTERFUND TRANSFERS	6,000	6,000	6,000	6,000	6,000	6,000
<i>Total Expenditures</i>	\$ 482,268	\$ 541,855	\$ 614,464	\$ 612,806	\$ 606,228	\$ 600,340
ENDING FUND BALANCE	\$ 37,213	\$ 91,955	\$ 34,513	\$ 46,830	\$ 41,091	\$ 82,814

TOWN OF WINDSOR
WINDSOR BUILDING AUTHORITY FUND
2015 BUDGET

	2011	2012	2013	2014	2014	2015
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
BEGINNING FUND BALANCE	\$ 145,023	\$ 145,483	\$ 145,518	\$ 145,513	\$ 145,528	\$ 145,528
REVENUES						
INTEREST	341	41	15	-	-	-
INTERFUND TRANSFERS	145,080	145,080	145,080	145,080	145,080	145,080
OTHER	119	-	-	-	-	-
Total Revenue	\$ 145,540	\$ 145,121	\$ 145,095	\$ 145,080	\$ 145,080	\$ 145,080
RESOURCES AVAILABLE	\$ 290,563	\$ 290,603	\$ 290,613	\$ 290,593	\$ 290,608	\$ 290,608
EXPENDITURES						
OPERATION & MAINT.	-	5	5	-	-	-
DEBT SERVICE	145,080	145,080	145,080	145,080	145,080	145,080
CAPITAL OUTLAY	-	-	-	-	-	-
Total Expenditures	\$ 145,080	\$ 145,085	\$ 145,085	\$ 145,080	\$ 145,080	\$ 145,080
ENDING FUND BALANCE	\$ 145,483	\$ 145,518	\$ 145,528	\$ 145,513	\$ 145,528	\$ 145,528

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.

TOWN OF WINDSOR
ECONOMIC DEVELOPMENT INCENTIVE FUND
2015 BUDGET

	2011	2012	2013	2014	2014	2015
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
BEGINNING FUND BALANCE	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
REVENUES						
INTEREST	-	-	-	-	-	-
INTERFUND TRANSFERS	-	-	-	-	-	200,000
Total Revenue	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 200,000
RESOURCES AVAILABLE	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 200,000
EXPENDITURES						
DEBT SERVICE	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-
Total Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
ENDING FUND BALANCE	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 200,000

Economic Development Incentive Fund – This is a non-major governmental fund and is a special revenue fund type which is funded through a transfer from the General Fund, an earmarked revenue source to specifically finance and monitor any incentive activity as required by administrative action. This fund, established in 2015, will be administered by the Town Board through the Director of Economic Development.

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 ¹	\$8,014,127	\$13,578,695	\$14,023,349	\$7,569,473	-5.5%	\$(444,654)	55.7%	6.5	Yes
Park Improve ²	2,887,220	1,491,514	1,510,475	2,868,258	-0.7%	(18,961)	192.3%	22.8	Yes
Conservation Trust ³	562,658	198,654	423,392	337,920	-39.9%	(224,738)	170.1%	9.6	Yes
Capital Improvement ⁴	8,222,220	9,141,564	8,250,711	9,113,073	10.8%	890,853	99.7%	13.3	Yes
Community Rec Center ⁵	180,942	1,005,304	1,125,576	60,670	-66.5%	(120,272)	6.0%	0.6	No
Water O&M ⁶	6,693,355	3,702,315	3,460,890	6,934,781	3.6%	241,426	187.3%	24.0	Yes
Water PIF ⁷	4,448,653	1,296,367	847,836	4,897,184	10.1%	448,531	377.8%	69.3	Yes
Water Raw Water ⁸	318,208	148,234	466,442	-	-100.0%	(318,208)	N/A	N/A	N/A
Water/ Non-Potable ⁹	2,788,633	489,672	3,274,842	3,463	-99.9%	(2,785,170)	0.7%	0.0	No
Sewer O&M ¹⁰	3,691,297	1,968,412	1,686,226	3,973,483	7.6%	282,186	201.9%	28.3	Yes
Sewer PIF ¹¹	4,045,641	1,743,421	1,069,396	4,719,667	16.7%	674,025	270.7%	53.0	Yes
Storm Drain O&M ¹²	381,739	333,867	284,565	431,042	12.9%	49,303	129.1%	18.2	Yes
Storm Drain PIF ¹³	1,840,348	2,179,781	4,020,130	(0)	-100.0%	(1,840,349)	0.0%	(0.0)	No
CRC Expansion ¹⁴	-	17,923,815	9,485,594	8,438,221	N/A	8,438,221	N/A	N/A	N/A
Fleet Management ¹⁵	337,918	1,203,351	1,382,853	158,416	-53.1%	(179,502)	13.2%	1.4	Yes
Information Technology ¹⁶	54,380	881,006	881,379	54,007	-0.7%	(373)	6.1%	0.7	No
Windsor Bldg Authority ¹⁷	145,528	145,080	145,080	145,528	0.0%	-	100.3%	12.0	Yes
Facility Services ¹⁸	41,091	642,064	600,340	82,814	101.5%	41,723	12.9%	1.7	Yes
Economic Dev Incentive ¹⁹	-	200,000	-	200,000	N/A	200,000	N/A	N/A	N/A
All Funds Total	\$44,653,959	\$58,273,118	\$52,939,076	\$49,988,000	11.9%	\$5,334,041	85.8%	11.3	Yes

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 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 Support for Public Works and Parks maintenance building design. Fund is policy compliant.
- 7 Finalize 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 No operations at this point. Included as a division of the Water Fund.
- 10 Support for Public Works and Parks maintenance building design. Fund is policy compliant.
- 11 Sewer nutrient project scheduled for 2015. Ending Fund Balance is policy compliant.
- 12 Ending Fund Balance is policy compliant.
- 13 Law Basin Master Channel offset with grant and Law Basin West Tributary Channel. Ending Fund Balance should recover in future years.
- 14 First year of fund. Bond proceeds for expansion in 2015. Ending Fund Balance is policy compliant.
- 15 Ending Fund Balance is policy compliant.
- 16 Internal Service Fund. May have to supplement farther into the year.
- 17 Ending Fund Balance is policy compliant.
- 18 Ending Fund Balance is policy compliant.
- 19 Fund established to monitor incentives. Make available all existing funds..

TOWN OF WINDSOR ALL FUNDS TOTAL 2015 BUDGET						
	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJECTED	2015 BUDGET
BEGINNING BALANCE	\$ 29,083,036	\$ 32,100,865	\$ 36,466,385	\$ 44,443,119	\$ 43,975,543	\$ 44,653,959
TOTAL REVENUE	\$ 36,695,070	\$ 44,193,337	\$ 35,880,320	\$ 38,363,504	\$ 42,556,606	\$ 58,273,118
RESOURCES AVAILABLE	\$ 65,778,106	\$ 76,294,202	\$ 72,346,705	\$ 82,806,624	\$ 86,532,149	\$102,927,076
TOTAL EXPENDITURES	\$ 33,677,241	\$ 39,827,817	\$ 28,371,162	\$ 38,746,606	\$ 41,878,190	\$ 52,939,076
ENDING FUND BALANCE	\$ 32,100,865	\$ 36,466,385	\$ 43,975,543	\$ 44,060,018	\$ 44,653,959	\$ 49,988,000

IN SUMMARY

The 2015 budget continues to focus primarily on fiscal responsibility with emphasis on reaching the Strategic Plan goals. As always, the most important funded tools of success in 2015 are employees, capital improvements, and providing services most highly rated by citizens. The bottom line focus of the 2015 budget allows us to maintain our essential services and adjust/increase services to meet on-going trends. The budget also focuses on our efforts and outcomes. As a result, the 2015 budget attempts to keep up with our growing community interests and keep alignment with the future.

Budget revenues for 2015 are, for the most part, based upon a three-year average. This three-year time period captures 2012 when the economy was recovering, and projected 2014, which reflects more of a leveling. We believe that this blending gives us a good balanced approach to revenue estimates.

Overall, having consistently more revenue than expenditures has left the Town's ending fund balance better off than anticipated. This, along with increases in anticipated revenues allowed for some larger expenditure in 2015, ending with yet again a higher ending fund balance in 2015. All funds have healthy reserves. Therefore, the Town is able to maintain the same level of service as previously provided.

The strategy for developing long-term projects began in earnest in 2014. As a result, it continues to be important to maintain and build savings in the capital funds so when a project starts, reserves (cash) can be used to its fullest extent to fund the project. This will minimize debt.

The 2015 budget continues the 2014 recommendation to 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.

Finally, this budget uses some General Fund reserves to help fund operational improvements. This needs to be considered a one-time need to fit the current growth needs. Our conservative method of estimating revenue should negate the need to use the reserve balance, but the General Fund cannot continue this trend unless it is planned for in the future.



Appendix

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General Fund Detail Budget

TOWN OF WINDSOR		GENERAL FUND - 01					
ACCT NO	ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJ.	2015 BUDGET
GENERAL FUND REVENUE - 01							
4001-000	<i>Beginning Fund Balance</i>	5,212,016	4,914,906	5,402,059	6,638,853	6,991,277	8,014,127
	TAXES						
4311-000	Property Tax	4,325,529	4,059,482	4,049,110	4,146,285	4,146,285	4,200,440
4312-000	Auto Tax	385,171	399,161	361,775	416,232	418,859	376,613
4313-000	Sales Tax	3,229,343	3,136,499	4,160,906	3,343,808	4,039,214	4,017,741
4314-000	Franchise Tax	1,178,866	1,202,273	1,275,008	1,346,274	1,453,395	1,442,510
4317-000	Severance Tax	198,677	0	0	0	0	0
	<i>Sub-Total</i>	9,317,586	8,797,416	9,846,799	9,252,599	10,057,754	10,037,304
	LICENSES & PERMITS						
4321-000	Beer & Liquor Licenses	6,940	8,365	7,362	7,157	9,635	8,454
4322-000	Building Permits	147,003	240,273	245,723	218,724	229,395	238,464
4323-000	Business & Other Licenses	27,078	43,111	29,715	28,499	30,349	34,392
	<i>Sub-Total</i>	181,021	291,749	282,800	254,379	269,379	281,309
	INTERGOVERNMENTAL REVENUES						
4331-000	Highway Users Tax	700,271	711,379	720,033	705,530	719,683	748,843
4332-000	County Road & Bridge Tax	239,025	198,061	202,558	208,194	210,674	232,692
4333-000	Cigarette Tax	21,134	24,421	25,245	23,173	24,424	24,697
4334-000	Grants	8,203	0	0	0	0	24,000
4335-000	Police Dept Grants	2,988	3,220	1,870	0	423	0
4356-000	Cultural Affairs Grants/Donations	7,500	8,077	613	0	19,002	0
	<i>Sub-Total</i>	979,121	945,158	950,320	936,897	974,206	1,030,232
	CHARGES FOR SERVICES						
4342-000	Cemetery Revenue	32,100	53,700	53,030	44,609	51,478	52,736
4343-000	Swimming Pool	169,745	171,018	177,656	173,190	176,062	181,600
4344-000	Police Dept. Services	50,935	26,891	23,227	34,378	16,971	22,363
4345-000	Street Services	100	0	0	0	0	0
4346-000	Recreation Revenue	643,954	708,253	692,581	704,658	704,472	711,064
4351-000	Court of Record Costs	10,860	15,300	12,540	10,000	12,994	13,611
4366-000	Planning Fees	17,183	22,850	87,450	26,762	72,142	60,814
4383-000	Sale of Recycle Commodity	0	4,060	10,569	12,000	8,474	12,000
4385-000	Misc. Brush Recycling Revenue	0	0	20,913	17,000	21,865	22,000
	<i>Sub-Total</i>	924,877	1,002,073	1,077,967	1,022,597	1,064,458	1,076,189

General Fund Detail Budget

TOWN OF WINDSOR		GENERAL FUND - 01					
ACCT NO	ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJ.	2015 BUDGET
	<u>FINES & FORFEITS</u>						
4350-000	Court Fines	122,913	185,040	171,904	180,000	164,218	173,721
	<i>Sub-Total</i>	122,913	185,040	171,904	180,000	164,218	173,721
	<u>MISCELLANEOUS REVENUE</u>						
4360-000	Insurance Refund/Settlement	1,421	255	0	0	220,178	0
4364-000	Interest Income	74,376	58,011	75,316	40,164	30,914	30,914
4368-000	Miscellaneous Revenue	14,120	90,463	77,614	44,054	29,282	65,786
4371-905	WHA Grant Proceeds	0	0	307,000	0	1,000	0
4372-000	Transfer from Water Fund/Non-Potable	53,000	30,000	30,000	30,000	30,000	10,000
4373-000	Transfer from Water Fund	360,625	386,082	400,654	427,907	427,907	467,114
4374-000	Transfer from Sewer Fund	190,545	188,019	190,640	211,260	211,260	248,084
4375-000	Transfer from Park Improvement Fund	76,914	76,914	24,246	25,601	25,601	25,873
4380-000	Art & Heritage Miscellaneous Revenue	11,500	5,248	1,984	2,000	1,460	2,000
4386-000	Community Events Revenue	0	13,154	11,949	10,000	17,182	12,750
4388-000	Misc. Park Revenue	16,429	15,318	17,488	15,000	15,553	15,000
4389-000	Misc. Forestry Revenue	11,055	18,841	4,731	5,000	3,170	5,000
4391-000	DDA Administration Reimbursement	0	1,470	20,339	20,000	20,000	5,000
	<i>Sub-Total</i>	809,985	883,774	1,161,962	830,987	1,033,508	887,523
	<u>COLLECTIONS FOR OTHER GOVERNMENTS</u>						
4315-000	Larimer County Use Tax Collections	4,067	6,369	7,311	4,894	4,525	6,069
4320-000	Safebuilt Building Fee Collection	66,833	110,744	144,266	105,329	84,197	86,350
4325-000	Fire Department Fee collection	0	0	(4,575)	0	0	0
	<i>Sub-Total</i>	70,900	117,114	147,002	110,223	88,722	92,419
	GENERAL FUND REVENUE TOTAL	12,406,402	12,222,323	13,638,754	12,587,683	13,652,245	13,578,695
	AVAILABLE RESOURCES	17,618,418	17,137,229	19,040,813	19,226,535	20,643,523	21,592,822

General Fund Detail Budget

TOWN OF WINDSOR		GENERAL FUND - 01					
ACCT NO	ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJ.	2015 BUDGET
GENERAL FUND EXPENDITURES - 01							
TOWN CLERK/CUSTOMER SERVICE EXPENDITURES - 410							
5111-000	Wages - Full Time	293,263	307,888	312,055	318,864	339,736	353,069
5112-000	Wages - Part Time	0	0	13,560	5,472	3,927	5,472
5121-000	Wages - Over Time	4,909	458	862	100	235	100
5114-000	Merit Pay	0	0	0	0	0	9,602
5126-000	Short Term Disability	0	0	327	407	589	643
5127-000	Long Term Disability	1,397	1,287	1,396	1,450	1,610	1,718
5128-000	Vision Insurance	761	753	732	746	860	974
5130-000	FICA-Med	4,066	4,203	4,527	4,704	4,596	5,340
5131-000	FICA	17,384	17,990	19,359	20,115	19,651	22,831
5132-000	Medical Insurance	64,059	58,427	57,055	61,987	66,913	82,274
5133-000	Employee Retirement	12,680	13,118	14,771	14,325	12,855	15,126
5134-000	Unemployment Insurance	820	849	905	973	926	1,105
5135-000	Workers Compensation Insurance	1,820	1,306	853	731	1,665	700
5136-000	Dental Insurance	6,884	7,057	6,697	6,873	6,627	7,486
5137-000	Staff Development	5,261	3,694	4,982	6,000	5,537	6,000
5138-000	Life Insurance	1,233	902	839	790	868	916
5140-000	Tuition Reimbursement	287	0	0	0	0	0
5144-000	Employee Assistance Administration	0	295	243	272	259	311
	<i>Personal Services Total</i>	414,825	418,226	439,163	443,810	466,852	513,666
6210-000	Office Supplies	2,127	4,484	3,140	1,500	1,350	1,500
6216-000	Reference Books/Materials	24	20	0	100	55	100
6217-000	Dues/Fees/Subscriptions	559	855	456	1,000	820	1,115
6218-000	Small Equipment Items	178	0	361	1,000	934	1,000
6245-000	Travel/Mileage	230	584	471	400	169	400
6246-000	Liability Insurance	2,689	2,615	3,032	3,627	3,023	4,058
6253-000	Contract Service	7,406	3,339	4,973	7,000	6,973	7,000
6256-000	Publishing/Recording	2,985	2,425	2,450	2,800	1,790	1,000
6261-000	Telephone Services	209	1,390	1,372	1,500	1,391	1,500
6263-000	Postage	870	476	903	300	551	600
6264-000	Printing/Binding	991	589	126	200	0	200
6290-000	Elections	252	24,125	41	50,000	47,802	0
	<i>Operating & Maintenance Total</i>	18,522	40,901	17,326	69,427	64,858	18,473
7011-000	Information Tech Transfer	26,918	53,389	61,226	80,236	80,236	87,505
7012-000	Facility Services Transfer	16,007	19,022	17,124	19,077	19,077	19,595
	<i>Interfund Loans & Transfers Total</i>	42,925	72,411	78,350	99,313	99,313	107,100
TOWN CLERK/CUSTOMER SERVICE EXPENDITURES TOTAL		476,273	531,538	534,839	612,550	631,023	639,239

General Fund Detail Budget

TOWN OF WINDSOR		GENERAL FUND - 01					
ACCT NO	ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJ.	2015 BUDGET
MAYOR & TOWN BOARD EXPENDITURES - 411							
5112-000	Wages - Part Time	29,076	30,695	30,000	30,000	30,000	30,000
5130-000	FICA-Med	422	446	435	435	435	435
5131-000	FICA	1,803	1,907	1,860	1,860	1,860	1,860
5134-000	Unemployment Insurance	87	92	90	90	90	90
5135-000	Workers Compensation Insurance	19	19	19	19	20	16
	<i>Personal Services Total</i>	31,407	33,159	32,404	32,404	32,405	32,401
6210-000	Office Supplies	416	1,292	324	500	451	500
6211-000	Economic Development	45,280	0	0	0	0	0
6213-000	Public Relations	28,899	2,941	24,937	10,000	10,000	20,000
6214-000	Board Development	9,432	12,670	20,560	11,200	11,200	11,400
6217-000	Dues/Fees/Subscriptions	7,559	7,407	9,232	8,000	7,962	8,000
6218-000	Small Equipment	628	1,154	12	0	400	0
6245-000	Travel/Mileage	763	1,158	2,322	1,500	600	1,500
6246-000	Liability Insurance	19,255	18,923	15,239	18,229	15,193	20,394
6253-000	Contract Service	2,000	11,303	3,005	14,000	12,652	0
6256-000	Publishing/Recording	228	159	145	100	102	200
6267-000	Study Review/Consultant	16,550	1,772	10,950	5,000	0	11,300
6269-000	Misc. Youth Advisory Board	3,240	3,723	2,589	5,000	0	0
6270-000	Outside Agency Funding	23,170	14,989	3,150	62,194	1,000	63,007
6270-100	Outside Agency Funding (Windsor Housing Auth)	49,800	14,531	0	0	0	0
6270-200	Outside Agency Funding (DDA)	0	250,000	250,000	265,000	264,586	270,000
	<i>Operating & Maintenance Total</i>	207,220	342,022	342,464	400,724	324,147	406,300
7234-000	Developer Reimbursements	512,856	223,290	0	0	0	0
7304-000	Transfer to Capital Improvement Fund	1,250,000	0	0	0	0	82,500
7011-000	Information Tech Transfer	14,387	30,740	38,577	44,666	44,666	45,626
	<i>Loans & Transfers Total</i>	1,777,243	254,030	38,577	44,666	44,666	128,126
MAYOR & TOWN BOARD EXPENDITURES TOTAL		2,015,870	629,211	413,446	477,793	401,218	566,827
MUNICIPAL COURT EXPENDITURES - 412							
6210-000	Office Supplies	134	36	65	0	95	0
6216-000	Reference Books/Materials	0	0	47	0	0	0
6217-000	Dues/Fees/Subscriptions	40	40	61	250	88	250
6245-000	Travel/Mileage	114	0	0	0	0	0
6246-000	Liability Insurance	81	79	92	110	92	123
6253-000	Contract Service	16,367	17,447	15,576	17,320	16,966	17,250
6261-000	Telephone Services	29	36	44	50	37	50
6263-000	Postage	591	378	492	700	655	700
6264-000	Printing/Binding	547	730	836	1,500	888	1,250
	<i>Operating & Maintenance Total</i>	17,904	18,746	17,212	19,930	18,820	19,623
MUNICIPAL COURT EXPENDITURES TOTAL		17,904	18,746	17,212	19,930	18,820	19,623

General Fund Detail Budget

TOWN OF WINDSOR		GENERAL FUND - 01					
ACCT NO	ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJ.	2015 BUDGET
TOWN MANAGER EXPENDITURES - 413							
5111-000	Wages - Full Time	138,232	165,116	164,016	198,510	196,397	251,857
5112-000	Wages - Part Time	7,867	2,604	7,341	0	0	0
5114-000	Merit Pay	0	0	0	0	0	4,498
5127-000	Long Term Disability	369	767	769	888	911	1,112
5128-000	Vision Insurance	103	155	146	207	207	369
5129-000	Employer Paid Contribution/457	8,557	9,206	9,410	9,794	9,721	10,039
5130-000	FICA-Med	2,198	2,445	2,531	2,878	2,907	3,717
5131-000	FICA	7,098	8,190	8,619	12,308	12,431	15,894
5132-000	Medical Insurance	11,651	16,135	14,670	18,719	17,340	34,634
5133-000	Employee Retirement	6,912	7,094	7,238	8,730	7,478	10,318
5134-000	Unemployment Insurance	444	491	505	596	587	769
5135-000	Workers Compensation Insurance	396	452	502	447	482	491
5136-000	Dental Insurance	983	1,137	1,287	1,610	1,497	2,635
5137-000	Staff Development	3,371	3,741	4,986	5,000	5,229	6,300
5138-000	Life Insurance	504	424	460	482	499	601
5144-000	Employee Assistance Administration	41	42	55	78	91	117
	<i>Personal Services Total</i>	188,726	217,999	222,536	260,245	255,778	343,351
6209-000	Employee Relations	155	73	201	11,750	11,750	11,750
6210-000	Office Supplies	485	384	222	500	135	500
6213-000	Public Relations	855	313	192	1,000	1,000	1,000
6216-000	Reference Books/Materials	0	28	0	300	0	100
6217-000	Dues/Fees/Subscriptions	2,340	2,119	1,117	3,000	3,000	3,000
6245-000	Travel/Mileage	6,754	6,847	6,833	7,300	6,600	7,300
6246-000	Liability Insurance	763	737	855	1,023	852	1,144
6253-000	Contract Service	46	287	304	0	69	0
6256-000	Publishing/Recording	0	0	62	0	0	0
6261-000	Telephone Services	1,408	1,359	1,879	1,500	1,979	2,000
6263-000	Postage	413	119	232	800	212	500
6267-000	Study Review/Consultant	135	0	0	0	0	0
	<i>Operating & Maintenance Total</i>	13,352	12,266	11,898	27,173	25,598	27,294
7011-000	Information Tech Transfer	12,608	15,929	17,049	24,403	24,403	28,231
7012-000	Facility Services Transfer	7,435	9,377	10,257	11,089	11,089	12,223
	<i>Interfund Loans & Transfers Total</i>	20,043	25,306	27,306	35,493	35,492	40,454
TOWN MANAGER EXPENDITURES TOTAL		222,121	255,572	261,740	322,910	316,867	411,099

General Fund Detail Budget

TOWN OF WINDSOR		GENERAL FUND - 01					
ACCT NO	ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJ.	2015 BUDGET
FINANCE EXPENDITURES - 415							
5111-000	Wages - Full Time	294,693	306,812	328,057	338,519	336,738	333,666
5121-000	Wages - Over Time	98	0	0	0	0	0
5114-000	Merit Pay	0	0	0	0	0	10,010
5126-000	Short Term Disability	0	0	684	713	741	747
5127-000	Long Term Disability	1,232	1,442	1,462	1,514	1,560	1,570
5128-000	Vision Insurance	517	508	506	532	532	587
5130-000	FICA-Med	4,174	4,269	4,535	4,909	4,666	4,983
5131-000	FICA	17,849	18,252	19,391	20,988	19,953	21,308
5132-000	Medical Insurance	34,877	30,518	38,547	43,321	39,936	47,292
5133-000	Employee Retirement	14,726	14,899	14,535	16,926	16,837	17,184
5134-000	Unemployment Insurance	794	850	869	1,016	871	1,031
5135-000	Workers Compensation Insurance	844	828	906	763	823	651
5136-000	Dental Insurance	2,349	2,581	3,354	3,606	3,354	3,354
5137-000	Staff Development	4,569	4,516	3,633	6,000	4,358	6,000
5138-000	Life Insurance	1,267	891	878	825	850	855
5144-000	Employee Assistance Administration	205	211	178	194	194	194
	<i>Personal Services Total</i>	378,197	386,577	417,536	439,824	431,414	449,432
6210-000	Office Supplies	3,508	4,090	3,500	4,000	3,352	4,000
6213-000	Public Relations	77	283	279	0	27	0
6216-000	Reference Books/Materials	0	0	25	100	0	100
6217-000	Dues/Fees/Subscriptions	3,316	2,502	3,140	3,500	3,285	3,500
6218-000	Small Equipment Items	0	0	2,611	0	0	0
6245-000	Travel/Mileage	903	353	708	1,000	227	1,000
6246-000	Liability Insurance	2,174	2,115	2,452	2,933	2,442	3,282
6251-000	Audit Service	26,900	38,475	30,778	32,000	32,000	32,000
6253-000	Contract Service	2,072	10,362	680	3,500	14,071	3,500
6256-000	Publishing/Recording	13	43	0	50	0	50
6261-000	Telephone Services	1,457	1,414	1,414	1,500	1,438	1,500
6263-000	Postage	4,508	2,993	2,221	4,500	4,450	3,000
6264-000	Printing/Binding	5,302	4,246	3,945	5,000	1,645	4,000
6268-000	County Treasurer Fees	55,433	52,339	53,153	55,000	54,452	55,000
	<i>Operating & Maintenance Total</i>	105,664	119,216	104,906	113,083	117,388	110,932
7011-000	Information Tech Transfer	78,335	25,956	31,553	38,301	38,301	48,665
7012-000	Facility Services Transfer	13,770	15,527	14,161	15,644	15,644	16,184
	<i>Interfund Loans & Transfers Total</i>	92,105	41,483	45,714	53,945	53,945	64,849
FINANCE EXPENDITURES TOTAL		575,965	547,276	568,156	606,852	602,747	625,213

General Fund Detail Budget

TOWN OF WINDSOR		GENERAL FUND - 01					
ACCT NO	ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJ.	2015 BUDGET
HUMAN RESOURCES EXPENDITURES - 416							
5111-000	Wages - Full Time	132,076	137,189	138,327	171,697	168,866	173,033
5112-000	Wages - Part Time	5,764	8,103	17,599	0	705	0
5121-000	Wages - Over Time	0	0	0	0	39	0
5114-000	Merit Pay	0	0	0	0	0	5,191
5126-000	Short Term Disability	0	0	394	407	285	288
5127-000	Long Term Disability	555	630	648	768	773	804
5128-000	Vision Insurance	207	207	178	214	193	217
5130-000	FICA-Med	1,901	2,004	2,222	2,490	2,470	2,584
5131-000	FICA	8,127	8,569	9,503	10,645	10,560	11,050
5132-000	Medical Insurance	23,301	18,824	14,779	14,676	12,954	15,803
5133-000	Employee Retirement	6,606	6,780	5,703	7,752	6,780	8,510
5134-000	Unemployment Insurance	378	399	433	515	497	535
5135-000	Workers Compensation Insurance	550	404	416	387	417	338
5136-000	Dental Insurance	1,325	1,613	1,058	773	648	720
5137-000	Staff Development	3,998	5,590	3,160	4,000	4,000	4,000
5138-000	Life Insurance	573	406	387	417	420	437
5140-000	Tuition Reimbursement	0	0	0	20,000	3,100	10,000
5142-000	Wellness/Preventive Care	2,511	12,964	9,409	24,000	24,000	24,000
5144-000	Employee Assistance Administration	82	84	94	117	120	117
	<i>Personal Services Total</i>	187,953	203,767	204,310	258,857	236,826	257,625
6209-000	Employee Relations	12,463	9,206	13,182	2,250	2,243	2,250
6210-000	Office Supplies	3,350	1,505	1,956	2,500	2,541	2,500
6216-000	Reference Books/Materials	2,895	3,298	10,913	10,900	11,605	10,900
6217-000	Dues/Fees/Subscriptions	5,266	5,647	5,877	6,000	7,069	6,000
6245-000	Travel/Mileage	520	856	901	1,000	1,000	1,000
6246-000	Liability Insurance	1,728	1,681	1,949	2,331	1,943	2,608
6253-000	Contract Service	35,098	28,699	32,275	36,000	28,206	30,000
6257-000	Recruitment/Relocation/Travel	7,448	8,840	13,366	12,500	13,201	13,500
6261-000	Telephone Services	1,200	1,200	1,255	1,200	1,243	1,200
6263-000	Postage	375	445	517	650	533	650
6267-000	Study Review/Consultant	8,200	10,931	1,620	15,000	11,588	15,000
	<i>Operating & Maintenance Total</i>	78,542	72,308	83,810	90,331	81,172	85,608
7011-000	Information Tech Transfer	23,911	15,462	17,701	49,593	49,593	44,949
7012-000	Facility Services Transfer	10,427	10,844	10,257	11,089	11,089	13,087
	<i>Interfund Loans & Transfers Total</i>	34,338	26,306	27,958	60,683	60,682	58,036
HUMAN RESOURCES EXPENDITURES TOTAL		300,832	302,381	316,077	409,871	378,679	401,269

General Fund Detail Budget

TOWN OF WINDSOR		GENERAL FUND - 01					
ACCT NO	ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJ.	2015 BUDGET
LEGAL SERVICES EXPENDITURES - 418							
5111-000	Wages - Full Time	0	0	0	145,000	137,750	203,367
5112	Wages - Part Time	0	0	0	0	0	0
5114-000	Merit Pay	0	0	0	0	0	4,350
5126-000	Short Term Disability	0	0	0	0	474	528
5127-000	Long Term Disability	0	0	0	530	618	946
5128-000	Vision Insurance	0	0	0	111	95	229
5130-000	FICA-Med	0	0	0	2,103	1,981	3,012
5131-000	FICA	0	0	0	8,990	8,472	12,878
5132-000	Medical Insurance	0	0	0	13,070	9,634	26,694
5133-000	Employee Retirement	0	0	0	0	0	7,468
5134-000	Unemployment Insurance	0	0	0	435	402	623
5135-000	Workers Compensation Insurance	0	0	0	327	352	397
5136-000	Dental Insurance	0	0	0	1,223	660	1,857
5137-000	Staff Development	0	0	0	800	1,011	2,000
5138-000	Life Insurance	0	0	0	289	336	513
5144-000	Employee Assistance Administration	0	0	0	39	36	117
	<i>Personal Services Total</i>	0	0	0	172,916	161,819	264,978
6210-000	Office Supplies	0	0	0	700	697	700
6216-000	Reference Books/Materials	0	0	0	8,400	8,148	8,148
6217-000	Dues/Fees/Subscriptions	0	0	0	700	799	2,010
6218-000	Small Equipment	0	0	0	0	190	0
6245-000	Travel/Mileage	0	0	0	500	154	270
6246-000	Liability Insurance	0	0	0	1,022	852	1,144
6252-000	General Counsel Legal Services - FM& P	288,140	288,000	288,006	45,000	45,000	0
6253-000	Contract Legal Services	37,928	25,571	30,974	0	33,756	11,900
6253-100	I-25/392 Project Management	48,000	33,125	2,347	0	0	0
6253-200	Court Prosecutor	47,685	48,090	54,735	45,000	47,190	0
6253-300	Building Authority Attorney	108	42	1,450	0	1,510	1,500
6253-400	Water Attorney General Counsel	9,209	7,651	22,587	7,000	12,619	10,000
6253-500	Non-potable Water Attorney	29,946	16,655	10,665	30,000	3,819	10,000
6256-000	Publishing/Recording	0	0	0	0	40	300
6261-000	Telephone Services	0	0	0	1,320	30	1,320
6263-000	Postage	0	0	0	150	20	150
6264-000	Printing/Binding	0	0	0	500	0	100
	<i>Operating & Maintenance Total</i>	461,016	419,134	410,764	140,292	154,824	47,542
7011-000	Information Tech Transfer	0	0	0	10,217	10,217	19,618
7012-000	Facility Services Transfer	0	0	0	6,444	6,444	6,897
	<i>Interfund Loans & Transfers Total</i>	0	0	0	16,661	16,661	26,515
LEGAL SERVICES EXPENDITURES TOTAL		461,016	419,134	410,764	329,869	333,303	339,035

General Fund Detail Budget

TOWN OF WINDSOR		GENERAL FUND - 01					
ACCT NO	ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJ.	2015 BUDGET
PLANNING & ZONING EXPENDITURES - 419							
5111-000	Wages - Full Time	313,986	314,247	324,627	335,248	330,587	334,166
5112-000	Wages - Part Time	28	0	539	5,472	3,650	5,472
5121-000	Wages - Over Time	0	17	232	200	74	200
5114-000	Merit Pay	0	0	0	0	0	10,025
5126-000	Short Term Disability	0	0	266	266	266	266
5127-000	Long Term Disability	1,467	1,389	1,473	1,499	1,467	1,554
5128-000	Vision Insurance	533	440	482	517	465	440
5130-000	FICA-Med	4,333	4,417	4,608	4,943	4,766	5,073
5131-000	FICA	18,528	18,885	19,701	21,137	20,378	21,692
5132-000	Medical Insurance	47,536	34,715	30,387	33,971	30,653	43,369
5133-000	Employee Retirement	15,662	14,259	12,121	16,762	15,141	16,351
5134-000	Unemployment Insurance	860	880	929	1,023	961	1,050
5135-000	Workers Compensation Insurance	916	899	903	768	828	663
5136-000	Dental Insurance	3,633	2,916	2,155	2,320	1,799	2,518
5137-000	Staff Development	5,962	6,016	5,425	8,000	7,087	9,000
5138-000	Life Insurance	1,404	910	895	816	798	845
5144-000	Employee Assistance Administration	205	198	178	194	188	194
	<i>Personal Services Total</i>	415,054	400,186	404,921	433,139	419,108	452,878
6210-000	Office Supplies	1,625	1,455	2,417	2,000	1,484	2,000
6213-000	Public Relations	162	732	265	300	50	300
6214-000	Board Development - Planning Commission	5,792	3,713	5,491	28,800	16,684	9,000
6214-100	Board Development Historical Preservation	0	747	1,048	2,000	287	2,000
6216-000	Reference Books/Materials	0	86	1,593	200	150	100
6217-000	Dues/Fees/Subscriptions	2,194	1,787	1,523	1,700	1,670	1,700
6218-000	Small Equipment Items	45	8	378	100	0	900
6240-000	Equipment Repair/Maintenance	2,246	0	0	0	0	0
6245-000	Travel/Mileage	702	381	212	300	396	300
6246-000	Liability Insurance	2,174	7,115	2,452	2,933	2,445	3,282
6253-000	Contract Service	111	5,748	420	50,000	61,713	157,000
6256-000	Publishing/Recording	1,397	1,109	2,048	1,500	1,960	1,500
6261-000	Telephone Services	133	148	194	200	128	200
6263-000	Postage	778	355	344	200	334	350
6264-000	Printing/Binding	376	42	417	150	191	2,850
6267-000	Study Review/Consultant	142	3,462	0	0	0	0
6270-000	Regional Planning Activities	1,000	0	0	0	0	0
	<i>Operating & Maintenance Total</i>	18,876	26,888	18,801	90,383	87,492	181,482
7011-000	Information Tech Transfer	51,334	54,553	60,151	71,824	71,824	51,367
7012-000	Facility Services Transfer	13,770	15,527	14,161	15,644	15,644	16,184
7312-905	WHA Grant Funds Expenditure	0	0	307,000	0	1,000	0
	<i>Interfund Loans & Transfers Total</i>	65,104	70,080	381,312	87,468	88,468	67,551
PLANNING & ZONING EXPENDITURES TOTAL		499,034	497,154	805,034	610,990	595,069	701,911

General Fund Detail Budget

TOWN OF WINDSOR		GENERAL FUND - 01					
ACCT NO	ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJ.	2015 BUDGET
ECONOMIC DEVELOPMENT - 420							
5111-000	Wages - Full Time	57,480	79,478	82,997	86,023	87,673	91,145
5114-000	Merit Pay	0	0	0	0	0	2,734
5126-000	Short Term Disability	0	0	195	200	211	210
5127-000	Long Term Disability	254	370	374	385	405	410
5128-000	Vision Insurance	69	103	103	103	103	109
5130-000	FICA-Med	836	1,172	1,227	1,247	1,298	1,361
5131-000	FICA	3,575	5,012	5,246	5,333	5,550	5,821
5132-000	Medical Insurance	3,871	9,779	10,144	11,376	10,509	12,425
5133-000	Employee Retirement	0	2,879	4,128	4,301	4,384	4,694
5134-000	Unemployment Insurance	168	236	235	258	250	282
5135-000	Workers Compensation Insurance	196	214	585	194	209	178
5136-000	Dental Insurance	656	720	720	773	720	720
5137-000	Staff Development	80	4,158	1,589	4,500	4,393	5,000
5138-000	Life Insurance	221	235	224	210	221	223
5144-000	Employee Assistance Administration	31	42	36	39	39	39
	<i>Personal Services Total</i>	67,437	104,397	107,803	114,943	115,964	125,349
6210-000	Office Supplies	742	446	575	750	375	500
6211-000	Economic Development Membership	650	45,000	45,000	45,000	45,000	45,000
6213-000	Public Relations	230	901	1,631	4,000	1,660	4,000
6216-000	Reference Books/Materials	0	140	135	300	330	350
6217-000	Dues/Fees/Subscriptions	1,399	1,669	1,774	2,200	1,929	2,200
6245-000	Travel/Mileage	2,356	2,936	3,208	3,200	3,056	3,200
6246-000	Liability Insurance	754	737	855	1,023	852	1,144
6253-000	Contract Service	12,200	20,000	250	3,000	52,900	3,000
6261-000	Telephone Services	1,043	1,281	1,269	1,320	1,257	1,320
6263-000	Postage	0	31	19	150	78	150
6264-000	Printing/Binding	61	101	693	750	500	750
	<i>Operating & Maintenance Total</i>	19,435	73,241	55,410	61,693	107,937	61,614
7011-000	Information Tech Transfer	7,358	10,210	11,329	10,217	10,217	14,214
7012-000	Facility Services Transfer	0	6,337	6,111	6,444	6,444	6,897
7373-000	Transfer to Econ. Dev. Incentive Fund	0	0	0	0	0	200,000
	<i>Interfund Loans & Transfers Total</i>	7,358	16,547	17,440	16,661	16,661	221,111
ECONOMIC DEVELOPMENT EXPENDITURES TOTAL		94,230	194,185	180,653	193,297	240,563	408,075

General Fund Detail Budget

TOWN OF WINDSOR		GENERAL FUND - 01					
ACCT NO	ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJ.	2015 BUDGET
POLICE DEPARTMENT EXPENDITURES - 421							
5111-000	Wages - Full Time	1,315,623	1,420,138	1,467,530	1,575,043	1,566,144	1,683,276
5112-000	Wages - Part Time	14,195	9,417	22,864	15,500	15,264	32,300
5121-000	Wages - Over Time	18,896	10,930	19,001	15,000	15,128	15,000
5114-000	Merit Pay	0	0	0	0	0	47,778
5126-000	Short Term Disability	0	0	1,517	1,578	1,744	2,057
5127-000	Long Term Disability	5,954	5,912	6,517	7,045	7,050	7,596
5128-000	Vision Insurance	2,166	2,300	2,419	2,660	2,554	3,169
5130-000	FICA-Med	18,775	19,792	21,077	23,280	22,763	25,786
5131-000	FICA	80,169	84,614	90,121	99,544	97,333	110,258
5132-000	Medical Insurance	226,634	220,968	233,716	273,963	240,722	292,970
5133-000	Employee Retirement	56,758	57,443	65,871	70,375	61,197	77,444
5134-000	Unemployment Insurance	3,594	3,790	4,013	4,817	4,533	5,335
5135-000	Workers Compensation Insurance	50,942	54,759	57,796	61,693	69,796	61,952
5136-000	Dental Insurance	19,555	20,678	20,946	23,557	21,093	22,151
5137-000	Staff Development	4,793	3,603	5,014	5,000	4,563	5,000
5138-000	Life Insurance	5,450	3,967	3,890	3,875	3,839	4,135
5139-000	FPPA Pension	46,395	49,757	52,675	57,049	55,419	59,233
5141-000	Uniform/Clothing Allowance	4,497	7,637	6,221	8,000	8,034	8,000
5144-000	Employee Assistance Administration	880	998	865	1,011	998	1,089
	<i>Personal Services Total</i>	1,875,275	1,976,702	2,082,054	2,248,988	2,198,177	2,464,531
6210-000	Office Supplies	3,721	4,311	3,267	5,000	4,651	5,000
6213-000	Public Relations	1,178	2,197	735	2,000	1,289	2,000
6216-000	Reference Books/Materials	722	466	505	1,000	1,000	1,000
6217-000	Dues/Fees/Subscriptions	787	933	1,387	1,000	768	1,000
6218-000	Small Equipment Items	1,501	7,076	4,675	7,000	7,184	7,000
6219-000	Special Equipment	2,352	2,476	4,058	3,500	2,509	3,500
6224-000	Trash Service	583	550	553	750	390	550
6232-000	Building Repair/Maintenance	0	0	156	0	0	0
6240-000	Equipment Repairs	217	0	897	1,000	361	1,000
6245-000	Travel/Mileage	239	141	35	300	200	500
6246-000	Liability Insurance	17,156	16,681	19,526	23,282	22,823	26,029
6253-000	Contract Service	22,709	50,032	42,361	41,000	52,000	59,000
6258-000	Investigation Expense	14,549	18,905	12,838	15,000	16,025	15,000
6259-000	Animal Control	6,109	2,062	5,469	3,000	2,533	3,000
6260-000	Utilities	27,357	22,612	26,404	24,000	24,256	24,000
6261-000	Telephone Services	7,016	6,881	6,997	6,500	6,640	6,500
6262-000	Radio Expense	53	315	0	400	420	400
6263-000	Postage	1,865	2,439	2,068	2,000	2,983	2,500
6264-000	Printing/Binding	3,932	2,600	3,518	3,000	4,203	4,000
	<i>Operating & Maintenance Total</i>	112,044	140,679	135,449	139,732	150,232	161,979
7010-000	Fleet Transfer	215,367	251,933	251,933	246,235	246,235	246,235
7011-000	Information Tech Transfer	73,484	86,890	109,282	126,469	126,469	153,537
7012-000	Facility Services Transfer	74,509	87,653	82,622	91,983	91,983	96,407
	<i>Interfund Loans & Transfers Total</i>	363,360	426,476	443,837	464,687	464,687	496,179
POLICE DEPARTMENT EXPENDITURES TOTAL		2,350,679	2,543,857	2,661,340	2,853,408	2,813,095	3,122,689



General Fund Detail Budget

TOWN OF WINDSOR		GENERAL FUND - 01					
ACCT NO	ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJ.	2015 BUDGET
RECYCLING EXPENDITURES - 428							
5112-000	Wages - Part Time	0	0	14,440	12,200	14,296	12,200
5121-000	Wages - Over Time	0	0	63	0	15	0
5130-000	FICA-Med	0	0	204	177	208	177
5131-000	FICA	0	0	871	756	888	756
5134-000	Unemployment Insurance	0	0	42	37	43	37
	<i>Personal Services Total</i>	0	0	15,619	13,170	15,450	13,170
6224-000	Trash Services - recycling	0	0	16,132	17,000	12,768	12,500
6228-000	Brush Removal / Compost	0	0	11,500	10,000	14,032	21,000
6241-000	Land Maintenance	0	0	0	1,300	1,310	0
6253-000	Contract Service	0	0	535	1,000	1,592	3,000
6260-000	Utilities	0	0	361	300	372	300
	<i>Operating & Maintenance Total</i>	0	0	28,528	29,600	30,074	36,800
RECYCLING EXPENDITURES TOTAL		0	0	44,147	42,770	45,524	49,970
STREETS & ALLEYS EXPENDITURES - 429							
5111-000	Wages - Full Time	133,313	132,457	91,002	128,948	136,731	193,534
5112-000	Wages - Part Time	9,911	11,767	8,025	13,600	13,966	13,600
5121-000	Wages - Over Time	4,521	4,709	11,699	6,000	9,026	8,200
5122-000	On Call Time	3,156	1,790	1,453	2,500	1,278	1,990
5114-000	Merit Pay	0	0	0	0	0	4,027
5126-000	Short Term Disability	0	0	0	101	0	0
5127-000	Long Term Disability	608	548	405	577	641	861
5128-000	Vision Insurance	318	300	206	325	341	468
5130-000	FICA-Med	2,162	2,155	1,595	2,190	2,314	3,210
5131-000	FICA	9,245	9,214	6,821	9,365	9,892	13,724
5132-000	Medical Insurance	29,108	24,284	16,738	31,633	29,864	45,975
5133-000	Employee Retirement	6,598	6,687	4,501	5,519	10,257	15,809
5134-000	Unemployment Insurance	440	438	325	453	476	664
5135-000	Workers Compensation Insurance	9,875	10,125	10,328	8,831	9,521	11,300
5136-000	Dental Insurance	2,308	2,097	1,497	2,832	2,513	3,529
5137-000	Staff Development	1,133	370	1,420	2,500	1,110	2,500
5138-000	Life Insurance	550	378	245	314	365	500
5141-000	Uniform/Clothing Allowance	733	1,209	1,320	1,200	1,200	1,600
5144-000	Employee Assistance Administration	123	117	71	117	78	156
	<i>Personal Services Total</i>	214,101	208,648	157,649	217,006	229,572	321,645

General Fund Detail Budget

TOWN OF WINDSOR		GENERAL FUND - 01					
ACCT NO	ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJ.	2015 BUDGET
6210-000	Office Supplies	202	219	393	300	300	300
6213-000	Public Relations	0	0	0	250	0	0
6216-000	Reference Books/Materials	428	178	0	500	500	250
6217-000	Dues/Fees/Subscriptions	2	0	0	100	100	100
6218-000	Small Equipment Items	10,184	7,065	8,169	7,500	7,930	7,500
6241-000	Land Maintenance	33,978	25,739	44,247	51,500	70,000	70,000
6242-000	Street Repair/Maintenance	120,192	141,512	128,107	140,000	159,472	202,500
6243-000	Weed Control	12,738	8,434	7,357	10,000	10,000	10,000
6246-000	Liability Insurance	4,121	4,790	4,646	5,558	4,632	6,218
6248-000	Signs	17,832	21,170	25,711	25,000	25,000	25,000
6249-000	Leases/Rentals	0	0	0	1,500	1,500	1,500
6253-000	Contract Services	0	0	0	15,500	21,040	27,000
6256-000	Publishing/Recording	97	0	21	100	100	100
6260-000	Utilities	387,741	396,866	423,864	380,000	374,377	375,000
6261-000	Telephone Services	1,997	2,121	1,636	2,250	1,541	1,500
6262-000	Radio Expense	0	0	0	0	962	0
	<i>Operating & Maintenance Total</i>	589,512	608,092	644,152	640,058	677,455	726,968
7010-000	Fleet Transfer	105,064	160,369	160,369	152,628	152,628	152,628
	<i>Interfund Loans & Transfers Total</i>	105,064	160,369	160,369	152,628	152,628	152,628
STREETS & ALLEYS EXPENDITURES TOTAL		908,677	977,109	962,170	1,009,692	1,059,655	1,201,242
PUBLIC WORKS ADMINISTRATION EXPENDITURES - 430							
5111-000	Wages - Full Time	164,080	164,371	186,036	189,936	207,341	228,078
5112-000	Wages - Part Time	0	0	1,988	3,040	0	0
5121-000	Wages - Over Time	0	0	653	0	0	0
5122-000	On Call	0	0	103	0	0	0
5114-000	Merit Pay	0	0	0	0	0	6,842
5126-000	Short Term Disability	0	0	145	189	194	195
5127-000	Long Term Disability	697	752	708	849	866	1,060
5128-000	Vision Insurance	223	196	138	103	103	223
5130-000	FICA-Med	2,360	2,340	2,628	2,798	2,618	3,406
5131-000	FICA	10,091	10,005	11,238	11,964	11,195	14,565
5132-000	Medical Insurance	18,418	14,261	13,590	18,797	17,340	32,867
5133-000	Employee Retirement	8,305	7,913	5,253	6,793	5,308	11,746
5134-000	Unemployment Insurance	456	456	519	579	514	705
5135-000	Workers Compensation Insurance	10,629	11,004	10,492	8,915	9,611	9,502
5136-000	Dental Insurance	1,406	1,308	1,303	1,610	1,497	2,217
5137-000	Staff Development	2,314	1,182	1,642	3,000	2,000	2,000
5138-000	Life Insurance	725	470	423	460	470	576
5141-000	Uniform/Clothing Allowance	403	350	268	650	650	650
5144-000	Employee Assistance Administration	82	84	94	78	78	117
	<i>Personal Services Total</i>	220,188	214,692	237,220	249,761	259,786	314,750

General Fund Detail Budget

TOWN OF WINDSOR		GENERAL FUND - 01					
ACCT NO	ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJ.	2015 BUDGET
6210-000	Office Supplies	2,200	2,889	1,779	3,000	1,450	3,000
6213-000	Public Relations	310	644	743	500	173	500
6216-000	Reference Books/Materials	866	606	0	1,000	750	1,000
6217-000	Dues/Fees/Subscriptions	801	357	7,549	1,000	807	1,000
6218-000	Small Equipment Items	2,022	747	346	1,000	529	1,000
6224-000	Trash Service	517	701	645	600	568	600
6229-000	Building Maintenance Supplies	344	27	0	500	0	500
6232-000	Building Repairs/Maintenance	1,644	5,274	0	5,000	420	5,000
6246-000	Liability Insurance	15,352	5,266	6,039	7,224	6,601	8,081
6253-000	Contract Service	10,141	8,102	10,573	10,000	10,397	3,000
6260-000	Utilities	18,366	16,378	15,678	18,000	27,128	27,128
6261-000	Telephone Services	5,708	5,132	6,255	6,000	4,252	5,337
6262-000	Radio Expense	446	0	575	0	10,000	10,000
6263-000	Postage	703	704	628	700	648	996
	<i>Operating & Maintenance Total</i>	59,418	46,828	50,809	54,524	63,721	67,142
7010-000	Fleet Transfer	22,827	36,914	36,914	34,512	34,512	34,512
7011-000	Information Tech Transfer	100,812	85,349	101,023	92,021	92,021	104,563
	<i>Interfund Loans & Transfers Total</i>	123,639	122,263	137,937	126,533	126,533	139,076
PUBLIC WORKS ADMINISTRATION EXPENDITURES TOTAL		403,246	383,783	425,967	430,818	450,041	520,968
ENGINEERING DEPARTMENT EXPENDITURES - 431							
5111-000	Wages - Full Time	371,238	383,216	386,103	397,096	377,124	463,754
5112-000	Wages - Part Time	0	0	1,655	0	654	0
5114-000	Merit Pay	0	0	0	0	0	13,913
5126-000	Short Term Disability	0	0	40	121	204	307
5127-000	Long Term Disability	1,727	1,791	1,728	1,776	1,912	2,045
5128-000	Vision Insurance	524	524	498	524	667	767
5130-000	FICA-Med	5,158	5,327	5,475	5,758	6,245	6,926
5131-000	FICA	22,053	22,777	23,410	24,620	26,701	29,615
5132-000	Medical Insurance	58,253	51,827	50,260	54,540	63,743	80,920
5133-000	Employee Retirement	18,526	18,967	18,211	18,339	17,560	18,012
5134-000	Unemployment Insurance	945	972	1,029	1,191	1,253	1,433
5135-000	Workers Compensation Insurance	2,449	2,200	2,264	2,037	2,196	2,123
5136-000	Dental Insurance	4,917	4,434	4,194	4,379	5,311	6,163
5137-000	Staff Development	310	440	60	1,000	298	500
5138-000	Life Insurance	1,588	1,046	988	964	1,027	1,087
5141-000	Uniform/Clothing Allowance	179	269	98	400	400	400
5144-000	Employee Assistance Administration	205	211	168	194	214	233
	<i>Personal Services Total</i>	488,072	494,001	496,182	512,940	505,509	628,198

General Fund Detail Budget

TOWN OF WINDSOR		GENERAL FUND - 01					
ACCT NO	ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJ.	2015 BUDGET
6210-000	Office Supplies	1,010	924	1,574	1,300	818	1,300
6216-000	Reference Books/Materials	215	0	4	150	150	150
6217-000	Dues/Fees/Subscriptions	275	170	470	300	255	500
6218-000	Small Equipment Items	125	102	246	300	195	300
6245-000	Travel/Mileage	3,600	3,630	3,610	3,600	3,600	3,600
6246-000	Liability Insurance	3,740	2,960	3,432	4,106	3,422	4,593
6253-000	Contract Service	6,000	5,482	7,314	6,700	11,771	6,700
6254-000	Engineer Services	4,571	13,757	2,740	5,000	14,450	15,000
6256-000	Publishing/Recording	319	510	120	500	220	500
6261-000	Telephone Services	1,966	1,991	1,892	2,000	1,837	2,000
6263-000	Postage	279	126	359	300	361	300
	<i>Operating & Maintenance Total</i>	22,098	29,654	21,761	24,256	37,079	34,943
7010-000	Fleet Transfer	12,591	21,935	21,935	20,487	20,487	20,487
7011-000	Information Tech Transfer	29,325	32,361	37,959	44,698	44,698	43,261
7012-000	Facility Services Transfer	13,770	15,527	14,161	15,644	15,644	16,184
	<i>Interfund Loans & Transfers Total</i>	55,686	69,823	74,055	80,829	80,829	79,932
ENGINEERING DEPARTMENT EXPENDITURES TOTAL		565,856	593,477	591,997	618,025	623,417	743,073
CEMETERY EXPENDITURES - 432							
5111-000	Wages - Full Time	39,488	41,489	41,692	43,221	42,992	43,056
5112-000	Wages - Part Time	9,350	10,910	4,845	8,250	4,932	8,250
5121-000	Wages - Over Time	1,267	696	1,242	800	795	800
5122-000	On Call Time	654	145	198	170	170	170
5114-000	Merit Pay	0	0	0	0	0	1,292
5127-000	Long Term Disability	188	175	191	193	199	200
5128-000	Vision Insurance	103	103	103	103	103	114
5130-000	FICA-Med	688	689	657	760	684	777
5131-000	FICA	2,940	2,946	2,810	3,251	2,924	3,321
5132-000	Medical Insurance	11,651	9,779	10,144	11,376	10,509	12,425
5133-000	Employee Retirement	1,963	2,056	2,076	2,161	2,150	2,217
5134-000	Unemployment Insurance	137	137	131	157	137	161
5135-000	Workers Compensation Insurance	2,177	3,555	2,594	3,057	3,295	3,084
5136-000	Dental Insurance	983	720	720	773	720	720
5137-000	Staff Development	535	974	85	960	575	860
5138-000	Life Insurance	176	124	117	106	109	109
5141-000	Uniform/Clothing Allowance	400	431	400	440	440	440
5144-000	Employee Assistance Administration	41	42	36	39	39	39
	<i>Personal Services Total</i>	72,739	74,971	68,041	75,818	70,773	78,034

General Fund Detail Budget

TOWN OF WINDSOR		GENERAL FUND - 01					
ACCT NO	ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJ.	2015 BUDGET
6210-000	Office Supplies	79	145	78	150	59	150
6218-000	Small Equipment Items	1,263	1,532	1,437	1,440	1,120	1,210
6219-000	Special Equipment	0	0	465	0	0	0
6224-000	Trash Service	246	530	1,375	2,156	2,071	2,156
6229-000	Maintenance Supplies	39	32	0	200	200	200
6232-000	Building Repairs/Maintenance	1,940	187	772	2,000	511	2,000
6235-000	Sprinkler Repairs	2,378	790	371	1,275	0	3,000
6241-000	Land Maintenance	825	851	878	2,524	928	900
6246-000	Liability Insurance	7,387	802	930	1,113	927	1,245
6250-000	Foundations/Graves	0	4,796	5,897	3,000	4,800	6,000
6253-000	Contract Service	0	7,971	3,974	9,650	16,849	12,880
6260-000	Utilities	0	0	6,975	4,854	6,064	7,000
6261-000	Telephone Services	660	660	660	660	660	660
6264-000	Printing/Binding	0	0	0	300	0	0
	<i>Operating & Maintenance Total</i>	14,817	18,294	23,813	29,322	34,189	37,401
7010-000	Fleet Transfer	9,249	14,512	14,512	13,450	13,450	13,450
	<i>Interfund Loans & Transfers Total</i>	9,249	14,512	14,512	13,450	13,450	13,450
CEMETERY EXPENDITURES TOTAL		96,805	107,777	106,366	118,590	118,412	128,885
COMMUNITY EVENTS EXPENDITURES - 433							
5111-000	Wages - Full Time	0	0	0	32,240	42,696	48,265
5112-000	Wages - Part Time	0	21,933	23,937	393	2,106	408
5114-000	Merit Pay	0	0	0	0	0	1,448
5126-000	Short Term Disability	0	0	0	0	98	117
5127-000	Long Term Disability	0	0	0	178	187	224
5128-000	Vision Insurance	0	0	0	103	91	114
5130-000	FICA-Med	0	318	338	473	646	727
5131-000	FICA	0	1,360	1,443	2,023	2,760	3,108
5132-000	Medical Insurance	0	0	0	5,727	10,070	14,191
5134-000	Unemployment Insurance	0	66	70	98	133	150
5135-000	Workers Compensation Insurance	0	0	68	74	79	95
5136-000	Dental Insurance	0	0	0	387	948	1,137
5137-000	Staff Development	0	372	151	500	370	500
5138-000	Life Insurance	0	0	0	99	102	123
5141-000	Uniform/Clothing Allowance	0	0	0	0	0	50
5144-000	Employee Assistance Administration	0	0	0	78	32	39
	<i>Personal Services Total</i>	0	24,048	26,007	42,372	60,319	73,182

General Fund Detail Budget

TOWN OF WINDSOR		GENERAL FUND - 01					
ACCT NO	ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJ.	2015 BUDGET
6210-000	Office Supplies	0	87	88	300	181	300
6213-000	Public Relations	0	25,472	24,330	26,600	25,280	76,600
6217-000	Dues/Fees/Subscriptions	0	0	985	1,200	1,178	1,200
6218-000	Small Equipment Items	0	0	0	0	0	1,000
6219-000	Special Equipment	0	390	197	750	1,062	2,350
6245-000	Travel/Mileage	0	101	0	0	0	0
6246-000	Liability Insurance	0	0	6,004	6,004	4,415	4,415
6249-000	Leases/Rentals	0	5,552	121	1,500	362	1,000
6253-000	Contract Service	0	29,909	28,281	31,840	38,040	47,250
6263-000	Postage	0	0	0	0	0	50
6261-000	Telephone Services	0	0	0	0	571	760
6264-000	Printing/Binding	0	2,681	3,007	3,000	1,980	3,000
	<i>Operating & Maintenance Total</i>	0	64,192	63,013	71,194	73,069	137,925
7011-000	Information Tech Transfer	0	0	0	0	0	0
7012-000	Facility Services Transfer	0	0	0	0	0	3,591
	<i>Interfund Loans & Transfers Total</i>	0	0	0	0	0	3,591
COMMUNITY EVENTS EXPENDITURES TOTAL		0	88,240	89,019	113,566	133,388	214,698
FORESTRY EXPENDITURES - 450							
5111-000	Wages - Full Time	95,006	97,879	100,732	103,802	103,731	103,958
5112-000	Wages - Part Time	30,641	35,566	24,693	40,410	31,450	34,790
5121-000	Wages - Over Time	401	453	759	500	1,073	500
5122-000	On Call Time	1,873	406	142	170	127	170
5114-000	Merit Pay	0	0	0	0	0	3,119
5126-000	Short Term Disability	0	0	103	121	124	125
5127-000	Long Term Disability	456	428	457	464	480	483
5128-000	Vision Insurance	214	214	214	214	214	245
5130-000	FICA-Med	1,806	1,908	1,809	2,101	1,964	2,067
5131-000	FICA	7,722	8,157	7,737	8,983	8,398	8,837
5132-000	Medical Insurance	23,301	22,491	23,331	25,984	24,171	28,382
5133-000	Employee Retirement	4,738	4,847	4,988	5,190	5,187	5,354
5134-000	Unemployment Insurance	368	389	368	435	452	428
5135-000	Worker's Compensation Insurance	4,687	4,983	5,091	4,999	5,390	4,779
5136-000	Dental Insurance	1,967	2,275	2,275	2,446	2,275	2,275
5137-000	Staff Development	1,526	1,707	2,845	1,700	1,219	1,700
5138-000	Life Insurance	412	292	276	254	262	264
5141-000	Uniform/Clothing Allowance	945	896	804	960	960	960
5144-000	Employee Assistance Administration	82	84	71	78	78	78
	<i>Personal Services Total</i>	176,144	182,974	176,696	198,810	187,555	198,513

General Fund Detail Budget

TOWN OF WINDSOR		GENERAL FUND - 01					
ACCT NO	ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJ.	2015 BUDGET
6210-000	Office Supplies	465	464	392	500	712	500
6213-000	Public Relations	0	109	4	500	429	500
6214-000	Board Development	90	75	100	125	120	125
6216-000	Reference Books/Materials	413	255	461	530	530	530
6217-000	Dues/Fees/Subscriptions	539	275	337	395	500	460
6218-000	Small Equipment Items	7,295	4,374	3,206	5,600	5,604	5,600
6222-000	Chemicals	0	0	0	250	4	250
6224-000	Trash Service	0	14,333	0	0	0	0
6227-000	Right of Way Trees	3,545	12,842	10,730	11,600	12,700	13,600
6228-000	Tree Maintenance	8,853	15,844	11,966	13,400	6,404	15,800
6241-000	Land Maintenance	4,684	9,047	5,315	6,480	6,324	6,480
6246-000	Liability Insurance	7,326	7,124	9,313	9,882	8,236	11,055
6249-000	Leases/Rentals	88	4,743	3,049	7,400	5,504	6,000
6253-000	Contract Service	129,718	6,315	0	0	1,250	0
6261-000	Telephone Services	1,327	1,323	1,322	1,320	1,320	1,320
6263-000	Postage	0	1,395	0	0	0	0
6264-000	Printing/Binding	90	1,105	0	150	192	200
6269-000	Miscellaneous Expense - Memorial	1,050	0	0	0	0	0
6282-000	Tree Board Expenses	18,088	10,828	9,614	13,500	10,678	11,600
	<i>Operating & Maintenance Total</i>	183,571	90,451	55,809	71,632	60,508	74,020
7010-000	Fleet Transfer	60,582	52,254	52,254	50,415	50,415	50,415
7012-000	Facility Services Transfer	3,787	3,631	3,453	3,674	3,674	0
	<i>Interfund Loans & Transfers Total</i>	64,369	55,885	55,707	54,089	54,089	50,415
FORESTRY							
EXPENDITURES TOTAL		424,084	329,311	288,212	324,531	302,152	322,947
RECREATION EXPENDITURES- 451							
5111-000	Wages - Full Time	238,485	247,228	253,219	254,951	251,748	250,801
5112-000	Wages - Part Time	294,648	286,840	284,011	352,658	263,474	263,945
5121-000	Wages - Over Time	34	59	151	250	221	250
5122-000	On Call Time	3,720	768	0	0	0	0
5114-000	Merit Pay	0	0	0	0	0	7,524
5127-000	Long Term Disability	1,153	774	1,142	1,140	1,161	1,165
5128-000	Vision Insurance	525	524	415	429	429	484
5130-000	FICA-Med	7,511	7,542	7,587	8,814	7,361	7,577
5131-000	FICA	32,115	32,247	32,439	37,687	31,475	32,396
5132-000	Medical Insurance	50,461	46,327	49,727	55,387	51,233	60,400
5133-000	Employee Retirement	11,899	12,185	12,624	12,748	12,510	12,916
5134-000	Unemployment Insurance	1,530	1,535	1,544	1,824	1,510	1,568
5135-000	Worker's Compensation Insurance	21,992	22,543	19,489	19,239	20,864	15,937
5136-000	Dental Insurance	4,275	4,283	4,677	5,016	4,666	4,666
5137-000	Staff Development	2,949	3,118	2,581	4,475	4,493	4,475
5138-000	Life Insurance	1,037	734	690	622	633	635
5141-000	Uniform/Clothing Allowance	1,463	1,800	1,782	1,800	1,800	1,800
5144-000	Employee Assistance Administration	205	211	175	194	188	194
	<i>Personal Services Total</i>	674,001	668,719	672,253	757,232	653,766	666,732

General Fund Detail Budget

TOWN OF WINDSOR		GENERAL FUND - 01					
ACCT NO	ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJ.	2015 BUDGET
6210-000	Office Supplies	5,327	5,291	4,721	5,500	5,106	5,500
6215-000	Concession Supplies	0	0	3,079	0	0	0
6213-000	Public Relations	5,008	5,222	4,587	8,000	7,906	8,000
6216-000	Reference Books/Materials	157	52	593	200	200	200
6217-000	Dues/Fees/Subscriptions	21,847	56,644	53,286	41,000	47,804	40,930
6218-000	Small Equipment Items	36,713	17,979	17,988	26,220	25,621	31,300
6219-000	Special Equipment/Program Supplies	52,072	93,719	97,430	78,427	77,927	85,992
6230-000	Recreation Equipment/Repair	1,182	8	0	300	0	0
6236-000	Ball Field Maintenance/ Baseball	8,231	42,618	11,360	46,500	45,536	38,499
6240-000	Equipment Repairs	0	25	0	100	0	0
6245-000	Travel/Mileage	0	0	440	500	0	0
6246-000	Liability Insurance	4,845	4,711	6,553	6,535	8,209	7,311
6253-000	Contract Service	147,313	107,495	115,985	113,148	198,560	198,560
6256-000	Publishing/Recording	18	205	0	300	0	0
6261-000	Telephone Services	2,433	2,740	2,844	2,800	2,851	2,900
6263-000	Postage	5,963	1,913	1,940	2,500	2,861	2,500
6264-000	Printing/Binding	13,572	13,695	13,744	13,500	13,500	14,000
6273-000	Tours/Admissions	13,560	14,765	12,357	19,000	13,971	15,000
	<i>Operating & Maintenance Total</i>	318,240	367,082	346,908	364,530	450,052	450,692
7373-000	Transfer to CRC	400,000	400,000	450,000	450,000	450,000	387,000
7010-000	Fleet Transfer	44,084	64,211	64,211	60,969	60,969	60,969
7011-000	Information Tech Transfer	110,903	52,723	58,321	75,406	75,406	56,770
	<i>Interfund Loans & Transfers Total</i>	554,987	516,934	572,532	586,375	586,375	504,739
RECREATION EXPENDITURES TOTAL		1,547,228	1,552,736	1,591,694	1,708,137	1,690,193	1,622,163

General Fund Detail Budget

TOWN OF WINDSOR		GENERAL FUND - 01					
ACCT NO	ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJ.	2015 BUDGET
AQUATICS/SWIMMING POOL EXPENDITURES - 452							
5112-000	Wages - Part Time	105,407	103,389	106,734	105,811	104,451	107,000
5121-000	Wages - Over Time	125	212	312	300	300	300
5130-000	FICA-Med	1,531	1,497	1,554	1,539	1,519	1,556
5131-000	FICA	6,545	6,402	6,644	6,579	6,495	6,653
5134-000	Unemployment Insurance	318	310	321	318	314	322
5135-000	Workers Compensation Insurance	7,524	5,824	6,875	5,494	5,923	5,478
5137-000	Staff Development	1,213	367	458	1,920	690	1,830
5141-000	Uniform/Clothing Allowance	0	0	0	3,650	3,650	3,650
	<i>Personal Services Total</i>	122,663	118,001	122,899	125,611	123,341	126,788
6210-000	Office Supplies	230	159	0	250	597	250
6213-000	Public Relations	49	0	0	50	0	0
6216-000	Reference Books/Materials	787	770	1,432	1,550	1,566	1,550
6217-000	Dues/Fees/Subscriptions	456	1,067	1,299	1,461	1,460	1,740
6218-000	Small Equipment Items	2,216	3,824	5,901	7,300	7,175	7,300
6219-000	Special Equipment	9,437	6,199	9,190	3,650	5,187	4,320
6222-000	Chemicals	21,417	20,082	8,518	11,000	11,131	11,000
6229-000	Maintenance Supplies	0	328	174	500	960	200
6232-000	Building Repair/Maintenance	5,629	0	0	0	0	0
6240-000	Equipment Repairs	552	1,550	1,307	1,400	1,039	1,500
6245-000	Travel/Mileage	0	0	0	450	450	450
6246-000	Liability Insurance	8,240	9,210	9,291	11,115	9,263	12,434
6248-000	Signs	0	0	542	500	498	500
6253-000	Contract Services	4,201	3,101	5,345	3,175	3,000	2,945
6260-000	Utilities	19,486	14,244	17,402	15,000	15,000	15,000
6261-000	Telephone Services	2,041	2,147	1,656	2,200	1,489	2,200
6264-000	Printing/Binding	0	0	0	0	0	0
	<i>Operating & Maintenance Total</i>	74,741	62,682	62,056	59,601	58,816	61,389
7010-000	Fleet Transfer	6,154	5,778	0	0	0	0
7012-000	Facility Services Transfer	0	0	1,149	1,357	1,357	1,381
	<i>Interfund Loans & Transfers Total</i>	6,154	5,778	1,149	1,357	1,357	1,381
AQUATICS/SWIMMING POOL EXPENDITURES TOTAL		203,558	186,461	186,104	186,568	183,514	189,558

General Fund Detail Budget

TOWN OF WINDSOR		GENERAL FUND - 01					
ACCT NO	ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJ.	2015 BUDGET
PARKS EXPENDITURES - 454							
5111-000	Wages - Full Time	349,465	350,243	385,307	410,559	406,842	415,388
5112-000	Wages - Part Time	76,793	97,846	61,473	90,354	66,258	90,354
5121-000	Wages - Over Time	2,754	2,855	4,143	1,400	3,952	1,400
5122-000	On Call Time	3,859	662	560	850	850	850
5114-000	Merit Pay	0	0	0	0	0	9,580
5126-000	Short Term Disability	0	0	280	346	395	396
5127-000	Long Term Disability	1,549	1,545	1,663	1,842	1,888	1,896
5128-000	Vision Insurance	628	503	522	635	635	816
5130-000	FICA-Med	6,171	6,323	6,405	7,296	6,874	7,505
5131-000	FICA	26,385	27,034	27,389	31,196	29,393	32,090
5132-000	Medical Insurance	58,216	55,413	61,655	74,953	69,361	81,770
5133-000	Employee Retirement	17,413	15,972	15,925	16,837	14,266	21,248
5134-000	Unemployment Insurance	1,221	1,236	1,219	1,509	1,377	1,553
5135-000	Workers Compensation Insurance	17,728	17,969	21,492	17,365	20,091	17,419
5136-000	Dental Insurance	5,258	5,215	5,739	6,825	5,989	6,349
5137-000	Staff Development	5,597	7,869	4,513	9,780	9,932	8,415
5138-000	Life Insurance	1,498	1,028	1,020	1,005	1,033	1,033
5141-000	Uniform/Clothing Allowance	2,163	1,913	2,543	2,880	2,789	2,880
5144-000	Employee Assistance Administration	246	246	227	272	272	272
	<i>Personal Services Total</i>	576,942	593,872	602,075	675,905	642,197	701,214
6210-000	Office Supplies	1,546	1,345	905	1,400	2,080	1,400
6213-000	Public Relations	6,351	4,434	4,239	400	448	900
6214-000	Board Development	7,947	7,815	8,052	9,500	8,131	9,500
6216-000	Reference Books/Materials	0	130	448	350	300	350
6217-000	Dues/Fees/Subscriptions	821	2,230	2,075	1,795	2,095	2,180
6218-000	Small Equipment Items	6,326	11,016	7,017	9,500	9,390	9,410
6222-000	Chemicals	392	441	454	500	941	500
6224-000	Trash Services	5,318	5,708	13,471	10,600	13,705	14,160
6229-000	Maintenance Supplies	3,928	13	2,144	2,900	2,133	2,900
6230-000	Playground Equipment Repair	4,668	2,651	5,225	4,450	3,397	23,483
6232-000	Building Repairs/Maintenance	10,153	12,507	17,540	15,800	15,013	15,050
6235-000	Sprinkler Repairs	13,238	15,214	18,616	18,650	25,316	15,650
6241-000	Land Maintenance	30,003	52,400	27,238	53,025	54,952	41,025
6243-000	Weed Control	1,612	2,340	319	2,250	3,014	3,000
6244-000	Assessments	6,662	7,386	16,196	15,050	15,050	16,550
6245-000	Travel/Mileage	6,302	5,446	5,304	5,900	5,400	5,900
6246-000	Liability Insurance	13,584	13,453	19,536	18,323	14,771	20,498
6248-000	Signs	2,563	597	7,408	5,700	5,079	5,700
6249-000	Leases/Rentals	1,096	1,438	739	3,500	2,673	3,000
6253-000	Contract Service	34,745	27,325	27,610	38,500	38,529	41,950
6256-000	Publishing/Recording	352	11	127	600	391	600
6260-000	Utilities	60,829	73,812	62,863	50,420	46,735	63,000
6261-000	Telephone Services	4,494	3,976	4,621	4,530	4,562	4,530
6263-000	Postage	845	1,192	791	900	942	800
6264-000	Printing/Binding	37	751	81	800	800	400
	<i>Operating & Maintenance Total</i>	223,812	253,630	253,023	275,343	275,847	302,436

General Fund Detail Budget

TOWN OF WINDSOR		GENERAL FUND - 01					
ACCT NO	ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJ.	2015 BUDGET
7010-000	Fleet Transfer	150,085	196,481	196,481	185,244	185,244	185,244
7011-000	Information Tech Transfer	37,877	50,166	60,243	64,593	64,593	72,308
7012-000	Facility Services Transfer	14,357	15,943	4,286	4,918	4,918	3,737
	<i>Interfund Loans & Transfers Total</i>	202,319	262,590	261,010	254,756	254,755	261,289
PARKS							
EXPENDITURES TOTAL		1,003,073	1,110,093	1,116,108	1,206,003	1,172,798	1,264,939
SAFETY/LOSS CONTROL EXPENDITURES - 455							
5137-000	Staff Development	2,577	1,988	1,170	3,000	2,421	3,000
	<i>Personal Services Total</i>	2,577	1,988	1,170	3,000	2,421	3,000
6219-000	Special Equipment	6,832	3,204.17	4,590	6,760	4,113	6,760
6247-000	Safety Expense	3,413	0	6,252	6,500	4,325	6,500
6253-000	Contract Service	774	790	0	0	0	0
6264-000	Printing/Binding	0	0	0	500	1,200	500
	<i>Operating & Maintenance Total</i>	11,018	3,994	10,842	13,760	9,637	13,760
SAFETY/LOSS CONTROL EXPENDITURES TOTAL		13,595	5,982	12,012	16,760	12,058	16,760
ART & HERITAGE EXPENDITURES - 456							
5111-000	Wages - Full Time	92,104	101,721	105,326	108,917	110,595	108,954
5112-000	Wages - Part Time	45,537	24,053	29,657	34,349	21,969	30,132
5114-000	Merit Pay	0	0	0	0	0	3,269
5126-000	Short Term Disability	0	0	148	142	148	142
5127-000	Long Term Disability	450	444	476	487	510	495
5128-000	Vision Insurance	198	207	155	207	207	229
5130-000	FICA-Med	1,885	1,860	1,901	2,077	1,895	2,064
5131-000	FICA	8,061	7,953	8,127	8,882	8,102	8,826
5132-000	Medical Insurance	20,869	16,542	21,810	24,368	23,189	26,538
5133-000	Employee Retirement	3,916	3,671	5,229	5,446	3,934	2,136
5134-000	Unemployment Insurance	378	376	381	430	386	427
5135-000	Workers Compensation Insurance	451	1,264	362	323	348	271
5136-000	Dental Insurance	1,724	1,527	1,857	1,996	1,857	1,857
5137-000	Staff Development	1,505	800	808	1,000	610	1,560
5138-000	Life Insurance	393	300	286	265	273	267
5141-000	Uniform/Clothing Allowance	0	0	0	0	0	150
5144-000	Employee Assistance Administration	79	84	71	78	78	78
	<i>Personal Services Total</i>	177,551	160,802	176,594	188,967	174,102	187,395

General Fund Detail Budget

TOWN OF WINDSOR		GENERAL FUND - 01					
ACCT NO	ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJ.	2015 BUDGET
6210-000	Office Supplies	978	613	456	500	521	500
6213-000	Public Relations	2,196	884	504	500	404	500
6216-000	Reference Books/Materials	262	140	165	400	54	400
6217-000	Dues/Fees/Subscriptions	582	428	175	400	484	400
6218-000	Small Equipment Items	3,899	4,537	7,906	11,000	29,695	6,500
6219-000	Special Equipment	3,924	1,283	657	2,000	2,000	2,000
6229-000	Maintenance Supplies	288	145	480	500	267	500
6232-000	Building Repairs/Maintenance	4,991	3,884	3,622	2,500	10,317	3,500
6245-000	Travel/Mileage	2,013	1,820	1,805	2,000	1,513	2,000
6246-000	Liability Insurance	9,119	8,868	10,283	12,302	10,252	13,762
6249-000	Leases/Rentals	4,084	3,000	0	500	0	2,000
6253-000	Contract Services	30,276	7,537	4,617	6,038	6,085	7,350
6256-000	Publishing/Recording	0	47	0	100	85	100
6260-000	Utilities	8,366	7,144	8,178	9,500	8,915	9,500
6261-000	Telephone Services	2,608	3,049	2,604	3,000	2,723	3,660
6263-000	Postage	149	305	1,038	500	313	500
6264-000	Printing/Binding	813	5,035	2,616	2,800	1,387	2,000
6267-000	Study Review/Consultant	0	1,728	0	0	0	0
	<i>Operating & Maintenance Total</i>	74,549	50,447	45,106	54,540	75,015	55,172
7011-000	Information Tech Transfer	16,652	13,631	15,870	15,959	15,959	21,476
7012-000	Facility Services Transfer	5,507	5,098	4,664	5,094	5,094	6,521
	<i>Interfund Loans & Transfers Total</i>	22,159	18,729	20,534	21,052	21,053	27,997
ART & HERITAGE EXPENDITURES TOTAL		274,259	229,978	242,234	264,559	270,170	270,563
TOWN HALL EXPENDITURES- 457							
6224-000	Trash Services	959	877	455	810	258	530
6232-000	Building Repairs/Maintenance	0	0	1,581	0	0	0
6246-000	Liability Insurance	10,382	10,379	17,079	13,619	12,732	14,690
6249-000	Leases & Rentals	45,512	1,500	0	0	0	0
6253-000	Contract Services	362	350	0	0	0	0
6260-000	Utilities	37,317	31,415	34,414	32,661	31,429	32,419
6261-000	Telephone Services	9,665	7,494	10,139	9,005	9,731	8,963
	<i>Operating & Maintenance Total</i>	104,198	52,015	63,668	56,096	54,150	56,603
7010-000	Fleet Transfer	5,988	8,837	8,837	8,241	8,241	8,241
7012-000	Facility Services Transfer	137,735	170,211	151,741	174,300	174,300	177,758
	<i>Interfund Loans & Transfers Total</i>	143,723	179,048	160,578	182,541	182,541	186,000
TOWN HALL EXPENDITURES TOTAL		247,921	231,063	224,246	238,637	236,691	242,603
POLICE PENSION FUND EXPENDITURES - 458							
5133-000	Police Widow Pension	1,287	107	0	0	0	0
	<i>Personal Services Total</i>	1,287	107	0	0	0	0
POLICE PENSION FUND EXPENDITURES TOTAL		1,287	107	0	0	0	0

General Fund Detail Budget

TOWN OF WINDSOR		GENERAL FUND - 01					
ACCT NO	ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJ.	2015 BUDGET
GENERAL FUND EXPENDITURES TOTAL		12,703,513	11,735,169	12,049,536	12,716,127	12,629,396	14,023,349
GENERAL FUND Beginning Balance		5,212,016	4,914,906	5,402,059	6,638,853	6,991,277	8,014,127
GENERAL FUND REVENUE		12,406,402	12,222,323	13,638,754	12,587,683	13,652,245	13,578,695
Available Resources		17,618,418	17,137,229	19,040,813	19,226,535	20,643,523	21,592,822
GENERAL FUND EXPENDITURES		12,703,513	11,735,169	12,049,536	12,716,127	12,629,396	14,023,349
GENERAL FUND Ending Balance		4,914,906	5,402,059	6,991,277	6,510,408	8,014,127	7,569,473
EXPENDITURES BY CATEGORY							
	Personal Services Total	6,285,139	6,483,838	6,663,131	7,465,716	7,243,132	8,216,832
	Operating & Maintenance Total	2,728,549	2,912,762	2,867,526	2,897,224	3,032,080	3,176,097
	Debt Service & Transfers	3,689,824	2,338,570	2,518,878	2,353,187	2,354,185	2,630,419
	TOTAL EXPENDITURES	12,703,513	11,735,169	12,049,536	12,716,127	12,629,396	14,023,349
DEPARTMENTS/DIVISION SUMMARY							
410	Town Clerk/Customer Service	476,273	531,538	534,839	612,550	631,023	639,239
411	Mayor & Town Board	2,015,870	629,211	413,446	477,793	401,218	566,827
412	Municipal Court	17,904	18,746	17,212	19,930	18,820	19,623
413	Town Manager	222,121	255,572	261,740	322,910	316,867	411,099
415	Finance	575,965	547,276	568,156	606,852	602,747	625,213
416	Human Resources	300,832	302,381	316,077	409,871	378,679	401,269
418	Legal Services	461,016	419,134	410,764	329,869	333,303	339,035
419	Planning & Zoning	499,034	497,154	805,034	610,990	595,069	701,911
420	Economic Development	94,230	194,185	180,653	193,297	240,563	408,075
421	Police	2,350,679	2,543,857	2,661,340	2,853,408	2,813,095	3,122,689
428	Recycling	0	0	44,147	42,770	45,524	49,970
429	Streets & Alleys	908,677	977,109	962,170	1,009,692	1,059,655	1,201,242
430	Public Works	403,246	383,783	425,967	430,818	450,041	520,968
431	Engineering	565,856	593,477	591,997	618,025	623,417	743,073
433	Community Events	0	88,240	89,019	113,566	133,388	214,698
432	Cemetery	96,805	107,777	106,366	118,590	118,412	128,885
450	Forestry	424,084	329,311	288,212	324,531	302,152	322,947
451	Outdoor Recreation Programs	1,547,228	1,552,736	1,591,694	1,708,137	1,690,193	1,622,163
452	Aquatics/Swimming Pool	203,558	186,461	186,104	186,568	183,514	189,558
454	Parks	1,003,073	1,110,093	1,116,108	1,206,003	1,172,798	1,264,939
455	Safety/Loss Control	13,595	5,982	12,012	16,760	12,058	16,760
456	Art & Heritage	274,259	229,978	242,234	264,559	270,170	270,563
457	Town Hall	247,921	231,063	224,246	238,637	236,691	242,603
458	Police Pension	1,287	107	0	0	0	0
	SUMMARY TOTAL	12,703,513	11,735,169	12,049,536	12,716,127	12,629,396	14,023,349

Park Improvement Fund Detail Budget

<i>TOWN OF WINDSOR</i>		PARK IMPROVEMENT FUND - 02					
ACCT NO	ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJ.	2015 BUDGET
<u>PARK IMPROVEMENT FUND REVENUE - 02</u>							
4001-000	<i>Beginning Fund Balance</i>	1,986,663	2,494,376	2,152,985	2,704,980	2,621,531	2,887,220
4316-000	Larimer County Open Space Tax	69,535	106,929	122,170	95,150	122,363	100,154
4334-000	Grants	0	0	0	0	0	0
4358-000	Community Park Fees	301,663	488,428	456,727	425,595	323,657	422,937
4364-000	Interest Income	967	604	353	411	317	317
4387-000	Neighborhood Park Fees	684,789	1,335,365	1,025,200	1,039,213	543,751	968,105
PARK IMPROVEMENT FUND REVENUE TOTAL		1,056,954	1,931,326	1,604,450	1,560,368	990,089	1,491,514
AVAILABLE RESOURCES		3,043,617	4,425,702	3,757,435	4,265,348	3,611,620	4,378,734
<u>PARK IMPROVEMENT FUND EXPENDITURES - 02</u>							
<u>POUDRE TRAIL - 454</u>							
6253-440	Contract Services	9,000	9,000	9,000	10,000	9,000	9,000
6267-440	Study Review/Consultant	0	500	5,000	0	0	0
<i>Operating & Maintenance Total</i>		9,000	9,500	14,000	10,000	9,000	9,000
8412-440	Site Improvements	0	0	0	25,000	0	25,000
<i>Capital Outlay Total</i>		0	0	0	25,000	0	25,000
POUDRE TRAIL TOTAL		9,000	9,500	14,000	35,000	9,000	34,000
<u>WINDSOR TRAIL SYSTEM - 454</u>							
8410-441	Land/Easements	0	0	1,950	5,000	0	105,000
8412-441	Site Improvements	0	0	121,783	50,000	0	100,000
<i>Capital Outlay Total</i>		0	0	123,733	55,000	0	205,000
WINDSOR TRAIL SYSTEM TOTAL		0	0	123,733	55,000	0	205,000
<u>DIAMOND VALLEY - 454</u>							
6253-445	Contract Services	391	0	0	0	0	0
<i>Operating & Maintenance Total</i>		391	0	0	0	0	0
8412-445	Site Improvements	31,000	288,498	0	0	0	0
<i>Capital Outlay Total</i>		31,000	288,498	0	0	0	0
DIAMOND VALLEY PARK TOTAL		31,391	288,498	0	0	0	0

Park Improvement Fund Detail Budget

TOWN OF WINDSOR		PARK IMPROVEMENT FUND - 02					
ACCT NO	ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJ.	2015 BUDGET
BOARDWALK PARK - 454							
6254-462	Engineering Services	0	0	0	0	0	2,000
	<i>Operating & Maintenance Total</i>	0	0	0	0	0	2,000
8412-462	Site Improvements	0	0	0	0	0	21,602
8420-462	Building	401,937	0	0	0	0	0
	<i>Capital Outlay Total</i>	401,937	0	0	0	0	21,602
BOARDWALK PARK TOTAL		401,937	0	0	0	0	23,602
GENERAL SITE DEVELOPMENT - 454							
7373-467	Interfund Transfer	76,914	76,914	24,246	25,601	25,601	25,873
7377-467	Transfer to Water/NP Fund	0	0	0	0	625,000	0
	<i>Interfund Loans & Transfers Total</i>	76,914	76,914	24,246	25,601	650,601	25,873
8412-467	Site Improvement- Kyger pit project	0	0	0	625,000	0	0
	<i>Capital Outlay Total</i>	0	0	0	625,000	0	0
GENERAL SITE DEVELOPMENT TOTAL		76,914	76,914	24,246	650,601	650,601	25,873
EASTMAN PARK - 454							
8412-470	Site Improvements	0	0	0	0	0	0
8440-470	Machinery/Equipment	0	11,182	49,093	0	0	0
	<i>Capital Outlay Total</i>	0	11,182	49,093	0	0	0
EASTMAN PARK TOTAL		0	11,182	49,093	0	0	0
BRUNNER FARM PARK - 454							
8412-473	Site Improvements	0	419,533	0	0	0	0
	<i>Capital Outlay Total</i>	0	419,533	0	0	0	0
BRUNNER FARM PARK TOTAL		0	419,533	0	0	0	0
ABERDOUR CIRCLE PARK - 454							
8412-474	Site Improvements	30,000	30,000	30,000	20,000	20,000	0
	<i>Capital Outlay Total</i>	30,000	30,000	30,000	20,000	20,000	0
ABERDOUR CIRCLE PARK TOTAL		30,000	30,000	30,000	20,000	20,000	0



APPENDIX B

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 . 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:

<u>2015</u>	<u>2020</u>	<u>2025</u>	<u>2030</u>
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:

<u>Under 15</u>	<u>15 to 24</u>	<u>25 to 44</u>	<u>45 to 64</u>	<u>Over 65</u>
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:

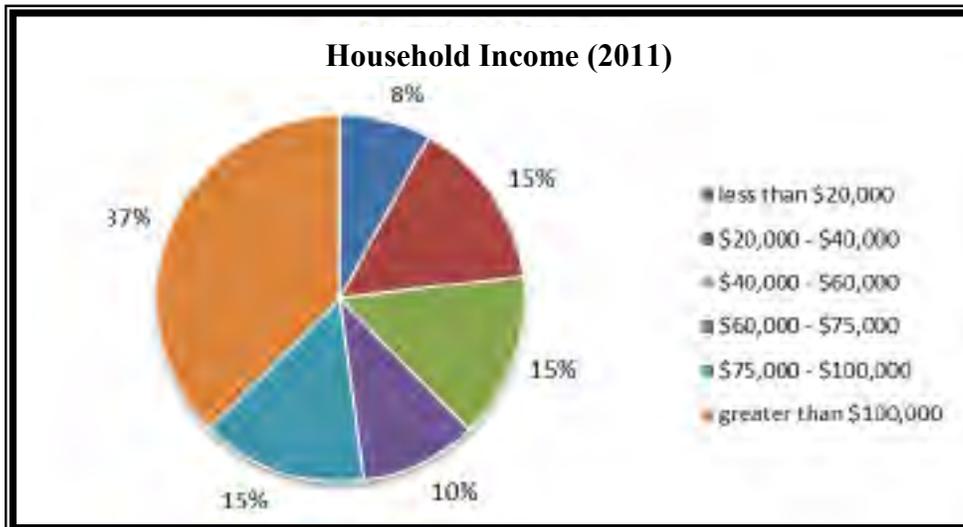
\$80,563

Percent change in annual household income from 2009-2011:

+12%

<u>Less than \$ 20,000</u>	<u>\$ 20,000 to \$ 40,000</u>	<u>\$ 40,000 to \$ 60,000</u>
8 %	15 %	15 %
<u>\$ 60,000 to \$75,000</u>	<u>\$ 75,000 to \$ 100,000</u>	<u>Over \$ 100,000</u>
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% ¹
2009	286,380,117	+9.9%	2009	5,852,979	-3.2% ²
2010	356,359,957	+24.4%	2010	5,836,717	-.3% ³
2011	368,709,730	+3.47%	2011	6,817,139	+16.8% ⁴

¹ 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]

² 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]

³ 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]

⁴ 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

<u>ISSUED</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
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. 11th 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 7th Street, Windsor, CO 80550, Ph. (970) 686-2626; Fax: (970) 686-9623; website: 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. 11th 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 3rd 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 or 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 or www.atmosenergy.com

CABLE SERVICES

Cable services are provided by Comcast Cable: (800) 934-6489. 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

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.





APPENDIX C

**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**

- TIGER:** Transportation Investment Generating Economic Recovery. The Town of Windsor is the recipient of a TIGER V grant for the 2015 Railroad Quiet Zone project.

..... **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.

Appendix C – Abbreviations and Acronyms

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**



APPENDIX D

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**

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.

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)*

Bonds: Bonds are instruments of indebtedness of the bond issuer to the holders. It is a debt security, under which the issuer owes the holders a debt and, depending on the terms of the bond, is obliged to pay them interest and/or to repay the principal at a later date, termed the maturity date.

Budget: An estimation of revenue and expenses over a specified future time.

..... **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.

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Service Level Solvency: The ability to provide needed and desired municipal services.

Severance Tax: Colorado Severance Tax is a tax imposed upon nonrenewable natural resources that are removed from the earth. Natural resources that are subject to severance taxation include: metallic minerals, molybdenum (ore), oil and gas, oil shale, and coal.

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.

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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.

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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.

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Xcel: Xcel Energy is one of the providers of electric and natural gas services for the Town of Windsor.

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Park Improvement Fund Detail Budget

<i>TOWN OF WINDSOR</i>		PARK IMPROVEMENT FUND - 02					
ACCT NO	ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJ.	2015 BUDGET
<u>BISON RIDGE PARK - 454</u>							
8412-475	Site Improvements	0	461,015	0	0	0	0
	<i>Capital Outlay Total</i>	0	461,015	0	0	0	0
BISON RIDGE PARK TOTAL		0	461,015	0	0	0	0
<u>POUDRE HEIGHTS PARK - 454</u>							
8412-476	Site Improvements	0	952,804	0	0	0	0
	<i>Capital Outlay Total</i>	0	952,804	0	0	0	0
POUDRE HEIGHTS PARK TOTAL		0	952,804	0	0	0	0
<u>NORTHERN LIGHTS PARK - 454</u>							
8412-477	Site Improvements	0	23,271	894,832	0	0	0
	<i>Capital Outlay Total</i>	0	23,271	894,832	0	0	0
NORTHERN LIGHTS PARK TOTAL		0	23,271	894,832	0	0	0
<u>COYOTE GULCH PARK - 454</u>							
8412-478	Site Improvements	0	0	0	40,000	44,799	1,222,000
	<i>Capital Outlay Total</i>	0	0	0	40,000	44,799	1,222,000
COYOTE GULCH PARK TOTAL		0	0	0	40,000	44,799	1,222,000
PARK IMPROVEMENT FUND EXPENDITURES TOTAL		549,241	2,272,717	1,135,904	800,601	724,400	1,510,475
BEGINNING FUND BALANCE		1,986,663	2,494,376	2,152,985	2,704,980	2,621,531	2,887,220
REVENUES		1,056,954	1,931,326	1,604,450	1,560,368	990,089	1,491,514
Available Resources		3,043,617	4,425,702	3,757,435	4,265,348	3,611,620	4,378,734
EXPENDITURES		549,241	2,272,717	1,135,904	800,601	724,400	1,510,475
ENDING FUND BALANCE		2,494,376	2,152,985	2,621,531	3,464,747	2,887,220	2,868,258

Park Improvement Fund Detail Budget

TOWN OF WINDSOR		PARK IMPROVEMENT FUND - 02					
ACCT NO	ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJ.	2015 BUDGET
EXPENDITURES BY CATEGORY							
	Operating & Maintenance	9,391	9,500	14,000	10,000	9,000	11,000
	Debt Service & Transfers	76,914	76,914	24,246	25,601	650,601	25,873
	Capital Outlay	462,937	2,186,303	1,097,658	765,000	64,799	1,473,602
	TOTAL EXPENDITURES	549,241	2,272,717	1,135,904	800,601	724,400	1,510,475
DEPARTMENT SUMMARY							
454	Poudre Trail (440)	9,000	9,500	14,000	35,000	9,000	34,000
454	Windsor Trail System (441)	0	0	123,733	55,000	0	205,000
454	Covenant Park (443)	0	0	0	0	0	0
454	Founders Green Park (444)	0	0	0	0	0	0
454	Diamond Valley (445)	31,391	288,498	0	0	0	0
454	Greenspire Park (447)	0	0	0	0	0	0
454	Boardwalk Park (462)	401,937	0	0	0	0	23,602
467	General Park Development	76,914	76,914	24,246	650,601	650,601	25,873
454	Folkstone Park (469)	0	0	0	0	0	0
454	Eastman Park (470)	0	11,182	49,093	0	0	0
454	Highland Meadows Park (471)	0	0	0	0	0	0
454	Windsor Highlands Park (472)	0	0	0	0	0	0
454	Brunner Farm Park (473)	0	419,533	0	0	0	0
454	Aberdour Circle Park (474)	30,000	30,000	30,000	20,000	20,000	0
454	Bison Ridge Park (475)	0	461,015	0	0	0	0
454	Poudre Heights Park (476)	0	952,804	0	0	0	0
454	Northern Lights Park (477)	0	23,271	894,832	0	0	0
454	Coyote Gulch Park (478)	0	0	0	40,000	44,799	1,222,000
	SUMMARY TOTALS	549,241	2,272,717	1,135,904	800,601	724,400	1,510,475

Conservation Trust Fund Detail Budget

TOWN OF WINDSOR		CONSERVATION TRUST FUND - 03					
ACCT NO	ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJ.	2015 BUDGET
CONSERVATION TRUST FUND REVENUE -03							
4001-000	<i>Beginning Fund Balance</i>	105,715	262,783	331,235	507,521	514,062	562,658
4330-000	State Lottery Revenue	167,332	188,169	208,280	226,020	199,233	198,560
4334-000	Grants	0	200,000	0	120,346	120,346	0
4364-000	Interest Income	98	152	113	118	304	93
CONSERVATION TRUST FUND REVENUE TOTAL		167,430	388,320	208,393	346,484	319,883	198,654
AVAILABLE RESOURCES		273,145	651,104	539,627	854,005	833,944	761,312
CONSERVATION TRUST FUND EXPENDITURES - 03							
POUDRE TRAIL - 454							
6253-440	Contract Service	9,000	9,000	9,000	10,000	9,000	9,000
<i>Operating & Maintenance Total</i>		9,000	9,000	9,000	10,000	9,000	9,000
8412-440	Site Improvements	0	0	0	250,000	2,760	0
<i>Capital Outlay Total</i>		0	0	0	250,000	2,760	0
POUDRE TRAIL TOTAL		9,000	9,000	9,000	260,000	11,760	9,000
WINDSOR TRAIL SYSTEM - 454							
6219-441	Special Equipment	0	0	0	0	755	0
<i>Operating & Maintenance Total</i>		0	0	0	0	755	0
8412-441	Site Improvements	1,362	310,869	16,566	219,796	258,771	414,392
<i>Capital Outlay Total</i>		1,362	310,869	16,566	219,796	258,771	414,392
WINDSOR LAKE TRAIL TOTAL		1,362	310,869	16,566	219,796	259,526	414,392
CONSERVATION TRUST FUND EXPENDITURES TOTAL		10,362	319,869	25,566	479,796	271,286	423,392



Conservation Trust Fund Detail Budget

<i>TOWN OF WINDSOR</i>		CONSERVATION TRUST FUND - 03					
ACCT NO	ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJ.	2015 BUDGET
BEGINNING FUND BALANCE		105,715	262,783	331,235	507,521	514,062	562,658
REVENUE		167,430	388,320	208,393	346,484	319,883	198,654
Available Resources		273,145	651,104	539,627	854,005	833,944	761,312
EXPENDITURES		10,362	319,869	25,566	479,796	271,286	423,392
ENDING FUND BALANCE		262,783	331,235	514,062	374,209	562,658	337,920
EXPENDITURES BY CATEGORY							
	Operating & Maintenance	9,000	9,000	9,000	10,000	9,755	9,000
	Debt Service & Transfers	0	0	0	0	0	0
	Capital Outlay	1,362	310,869	16,566	469,796	261,531	414,392
	TOTAL EXPENDITURES	10,362	319,869	25,566	479,796	271,286	423,392
DEPARTMENT SUMMARY							
454	Poudre Trail (440)	9,000	9,000	9,000	260,000	11,760	9,000
454	Windsor Trail System (441)	1,362	310,869	16,566	219,796	259,526	414,392
	SUMMARY TOTAL	10,362	319,869	25,566	479,796	271,286	423,392

Capital Improvement Fund Detail Budget

<i>TOWN OF WINDSOR</i>		CAPITAL IMPROVEMENT FUND - 04					
ACCT NO	ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJ.	2015 BUDGET
CAPITAL IMPROVEMENT FUND REVENUE - 04							
4001-000	Beginning Fund Balance	2,837,136	4,601,902	4,973,418	8,763,023	7,847,802	8,222,220
4313-000	Sales Tax	2,161,721	2,094,067	2,453,567	2,229,205	2,692,809	2,678,494
4317-000	Severance Tax	0	260,132	254,637	234,020	500,047	338,272
4318-000	Construction Use Tax	993,765	1,976,928	1,893,964	1,638,988	1,418,717	1,763,203
4319-000	Traffic Impact Fee	602,901	1,018,169	938,066	846,897	870,417	942,218
4334-000	Grants	0	0	0	0	10,300	0
4334-904	Grant Projects	14,389	24,000	0	0	176,880	3,158,305
4334-901	Grants Bridge	336,000	0	11,453	425,000	509,563	0
4335-000	Police Dept Grants	64,050	0	3,750	0	203	6,000
4336-000	Museum Grants	0	0	0	10,000	0	10,000
4342-000	I-25 Landowner Fees	0	0	12,233	0	(6,117)	0
4340-000	Developer Street Reimbursement	0	969	0	0	0	0
4361-000	Gas & Oil Drilling Royalties	0	0	116,734	0	78,960	95,000
4362-000	Mineral Lease Revenue	144,216	83,129	117,407	0	16,040	0
4360-000	Insurance Refund/Settlement	0	0	0	0	590,108	0
4364-000	Interest Income	6,262	5,062	84,570	3,868	67,572	67,572
4370-000	Developer Contributions	2,413,564	794,017	581,703	0	0	0
4371-000	Transfer from General Fund I-25 / SH 392	1,250,000	0	0	0	0	82,500
4376-000	Transfer from Water Fund I-25 / SH 392	1,250,000	0	0	0	0	0
4381-000	Sale on General Fixed Assets	95,652	0	0	0	0	0
CAPITAL IMPROVEMENT FUND REVENUE TOTAL		9,332,518	6,256,475	6,468,083	5,387,978	6,925,499	9,141,564
AVAILABLE RESOURCES		12,169,654	10,858,377	11,441,501	14,151,002	14,773,302	17,363,785

Capital Improvement Fund Detail Budget

<i>TOWN OF WINDSOR</i>		CAPITAL IMPROVEMENT FUND - 04					
ACCT NO	ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJ.	2015 BUDGET
CAPITAL IMPROVEMENT FUND EXPENDITURES - 04							
TOWN CLERK/CUSTOMER SERVICE - 410							
6218-000	Small Equipment	6,302	0	861	2,000	1,998	1,000
	<i>Small Equipment Total</i>	6,302	0	861	2,000	1,998	1,000
TOWN CLERK/CUSTOMER SERVICE TOTAL		6,302	0	861	2,000	1,998	1,000
MAYOR & TOWN BOARD - 411							
7314-000	Transfer to Storm Drainage Fund	0	0	0	0	0	504,814
7375-000	Transfer to Comm/Rec Fund	295,000	200,000	0	0	0	0
7373-000	Transfer to Water Fund	62,653	62,653	62,653	62,653	62,653	65,833
	<i>Interfund Loans & Transfers Total</i>	357,653	262,653	62,653	62,653	62,653	570,647
MAYOR & TOWN BOARD TOTAL		357,653	262,653	62,653	62,653	62,653	570,647
TOWN MANAGER - 413							
6267-000	Study Review/Analysis	44,772	0	0	0	0	0
	<i>Operations & Maintenance</i>	44,772	0	0	0	0	0
8431-000	Furniture & Fixtures	0	0	3,848	0	3,848	0
	<i>Capital Outlay Total</i>	0	0	3,848	0	3,848	0
TOWN MANAGER TOTAL		44,772	0	3,848	0	3,848	0
FINANCE / INFORMATION SYSTEMS Department - 415							
7811-000	IT Capital Contribution	0	0	0	210,000	176,000	0
	<i>Interfund Loans & Transfers Total</i>	0	0	0	210,000	176,000	0
FINANCE DEPARTMENT TOTAL		0	0	0	210,000	176,000	0

Capital Improvement Fund Detail Budget

TOWN OF WINDSOR		CAPITAL IMPROVEMENT FUND - 04					
ACCT NO	ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJ.	2015 BUDGET
POLICE Department - 421							
6218-000	Small Equipment Items	21,658	1,310	7,500	21,100	14,573	55,700
6286-000	Computer Hardware	37,047	0	0	0	0	0
	<i>Small Equipment & Computer Total</i>	58,705	1,310	7,500	21,100	14,573	55,700
6232-000	Building Repairs/Maintenance	0	0	0	0	0	23,549
6253-000	Contract Services	6,305	0	0	0	0	0
6260-000	Utilities	1,085	0	0	0	0	0
	<i>Operating & Maintenance Total</i>	7,390	0	0	0	0	23,549
7352-000	Principal Exp-Lease/Purch	145,000	145,080	145,080	145,080	145,080	145,080
7810-000	Fleet Capital Contribution	0	0	0	45,000	45,000	110,000
	<i>Interfund Loans & Transfers Total</i>	145,000	145,080	145,080	190,080	190,080	255,080
8420-000	Buildings & Improvements	52,154	0	0	0	0	0
8440-000	Machinery & Equipment	0	3,000	0	9,000	0	0
	<i>Capital Outlay Total</i>	52,154	3,000	0	9,000	0	0
POLICE DEPARTMENT TOTAL		263,249	149,390	152,580	220,180	204,653	334,329
RECYCLING - 428							
8440-000	Machinery & Equipment	0	0	0	0	0	18,550
	<i>Capital Outlay Total</i>	0	0	0	0	0	18,550
RECYCLING DEPARTMENT TOTAL		0	0	0	0	0	18,550

Capital Improvement Fund Detail Budget

TOWN OF WINDSOR		CAPITAL IMPROVEMENT FUND - 04					
ACCT NO	ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJ.	2015 BUDGET
STREETS - 429							
6218-000	Small Equipment Items	0	0	0	1,755	1,755	19,000
	<i>Small Equipment Total</i>	0	0	0	1,755	1,755	19,000
6241-000	Land Maintenance	0	0	0	0	0	50,000
6242-000	Street Repair/Maintenance	878	0	245,508	351,500	351,500	525,000
6242-000	I-25/SH392 Interchange	0	0	10,054	0	0	0
6267-000	Study Review/Consultant	0	0	4,988	0	0	20,000
6267-904	902- Study Review/ WCR23	0	25,000	150,000	0	800	0
6278-000	Street Repair Pavement Mgmt	669,963	1,347,197	888,989	1,069,500	1,139,800	1,575,000
	<i>Operating & Maintenance Total</i>	670,842	1,372,197	1,299,539	1,421,000	1,492,100	2,170,000
7234-000	Developer Reimbursements	1,007,586	1,156,475	0	0	0	0
	<i>Loans & Transfers Total</i>	1,007,586	1,156,475	0	0	0	0
8410-901	Land for WCR21 Bridge	0	0	6,935	0	475	0
8412-000	Site Improvements	41,879	0	(55,203)	0	0	0
8412-804	Eagle Crossing Street Improv.	0	0	490,097	0	0	0
8412-805	Eagle Crossing Water Improv.	0	0	119,070	0	0	0
8412-806	Eagle Crossing Sewer Improv.	0	0	33,175	0	0	0
8419-000	Impact Fee Reimburse Reserve	1,036,167	0	0	460,750	604,250	95,000
8440-000	Machinery & Equipment	67,018	95,535	0	63,500	61,410	6,500
8445-000	Street Improvements	1,421,513	847,840	885,450	493,750	504,650	350,000
8445-900	I-25/SH392 Interchange	874,761	1,348,786	0	0	0	117,000
8445-901	Street Improvements-WCR21 Bridge	442,878	15,083	80,962	534,270	712,025	0
8445-903	I-25/SH392 Enhancements	0	8,300	71,328	22,000	13,500	64,276
8445-904	Grant projects	0	0	0	0	176,880	3,158,305
	<i>Capital Outlay Total</i>	3,884,216	2,315,544	1,631,814	1,574,270	2,073,190	3,791,081
STREETS TOTAL		5,562,644	4,844,215	2,931,353	2,997,025	3,567,045	5,980,081
PUBLIC WORKS Department - 430							
6218-000	Small Equipment	0	0	0	0	4,930	0
	<i>Small Equipment Total</i>	0	0	0	0	4,930	0
6267-000	Study Review/Consultant	0	0	4,117	0	16,483	0
	<i>Operating & Maintenance Total</i>	0	0	4,117	0	16,483	0
8420-000	Buildings & Structures	0	0	0	0	0	165,000
8431-000	Furniture & Fixtures	0	0	0	0	0	6,681
	<i>Capital Outlay Total</i>	0	0	0	0	0	171,681
PUBLIC WORKS DEPARTMENT TOTAL		0	0	4,117	0	21,413	171,681

Capital Improvement Fund Detail Budget

<i>TOWN OF WINDSOR</i>		CAPITAL IMPROVEMENT FUND - 04					
ACCT NO	ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJ.	2015 BUDGET
ENGINEERING Department - 431							
6218-000	Small Equipment	0	0	0	0	7,736	0
	<i>Small Equipment & Computer Total</i>	0	0	0	0	7,736	0
ENGINEERING DEPARTMENT TOTAL		0	0	0	0	7,736	0
CEMETERY - 432							
6218-000	Small Equipment	1,944	0	0	0	0	0
	<i>Small Equipment Total</i>	1,944	0	0	0	0	0
6267-000	Study Review/Consultant	0	0	65,423	0	0	43,744
	<i>Operating & Maintenance Total</i>	0	0	65,423	0	0	43,744
8412-000	Site Improvements	0	0	0	329,547	269,547	329,670
8440-000	Equipment & Machinery	0	0	0	0	0	0
	<i>Capital Outlay Total</i>	0	0	0	329,547	269,547	329,670
CEMETERY TOTAL		1,944	0	65,423	329,547	269,547	373,414
WINDSOR TRAIL SYSTEM - 454							
6444-441	ADA Compliance Repair	0	0	0	11,155	11,155	0
	<i>Operating & Maintenance Total</i>	0	0	0	11,155	11,155	0
8412-441	Site Improvements	0	0	0	0	0	0
	<i>Capital Outlay Total</i>	0	0	0	0	0	0
WINDSOR TRAIL SYSTEM		0	0	0	11,155	11,155	0
COVENANT PARK - 454							
6444-443	ADA Compliance Repair	0	0	294	0	0	0
	<i>Operating & Maintenance Total</i>	0	0	294	0	0	0
8412-443	Site Improvement	0	0	0	0	0	0
	<i>Capital Outlay Total</i>	0	0	0	0	0	0
COVENANT PARK TOTAL		0	0	294	0	0	0
FOUNDERS GREEN PARK - 454							
6444-444	ADA Compliance Repair	0	0	0	0	7,245	0
	<i>Operating & Maintenance Total</i>	0	0	0	0	7,245	0
8444-444	ADA site improvement	0	0	0	0	21,275	0
	<i>Capital Outlay Total</i>	0	0	0	0	21,275	0
FOUNDERS GREEN PARK TOTAL		0	0	0	0	28,520	0



Capital Improvement Fund Detail Budget

<i>TOWN OF WINDSOR</i>		CAPITAL IMPROVEMENT FUND - 04					
ACCT NO	ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJ.	2015 BUDGET
<u>DIAMOND VALLEY PARK - 454</u>							
6218-445	Small Equipment	0	32,680	0	0	0	0
	<i>Small Equipment Total</i>	0	32,680	0	0	0	0
8412-445	Site Improvements	1,210,243	401,828	3,745	0	0	0
8440-445	Machinery & Equipment	0	0	11,612	0	0	0
	<i>Capital Outlay Total</i>	1,210,243	401,828	15,357	0	0	0
DIAMOND VALLEY TOTAL		1,210,243	434,509	15,357	0	0	0
<u>FORESTRY - 450</u>							
6218-000	Small Equipment	0	13,198	0	0	2,535	0
	<i>Small Equipment Total</i>	0	13,198	0	0	2,535	0
8440-000	Machinery & Equipment	0	41,387	0	0	0	0
	<i>Capital Outlay Total</i>	0	41,387	0	0	0	0
FORESTRY TOTAL		0	54,585	0	0	2,535	0
<u>RECREATION - 451</u>							
6218-000	Small Equipment Items	5,219	8,153	11,235	34,300	32,396	22,600
	<i>Small Equipment Total</i>	5,219	8,153	11,235	34,300	32,396	22,600
8412-000	Site Improvement	1,700	0	0	0	0	0
8440-000	Machinery & Equipment	(1,832)	0	21,081	0	0	10,000
	<i>Capital Outlay Total</i>	(132)	0	21,081	0	0	10,000
RECREATION TOTAL		5,087	8,153	32,316	34,300	32,396	32,600
<u>CHIMNEY PARK MUNICIPAL POOL - 452</u>							
6218-000	Small Equipment Items	3,936	13,612	20,573	0	0	2,000
	<i>Small Equipment Total</i>	3,936	13,612	20,573	0	0	2,000
6232-000	Building Repair/Maintenance	0	0	9,137	0	0	4,500
6242-000	Street Repairs	0	0	0	0	0	12,500
6444-000	ADA Compliance Repair	0	0	0	0	0	0
	<i>Operating & Maintenance Total</i>	0	0	9,137	0	0	17,000
8412-000	Site Improvements	0	0	14,011	232,350	292,046	0
8431-000	Furniture & Fixtures	0	0	0	7,000	6,415	0
8440-000	Machinery & Equipment	0	3,675	0	0	0	0
8444-000	ADA site improvement	0	0	10,258	0	0	0
	<i>Capital Outlay Total</i>	0	3,675	24,269	239,350	298,461	0
CHIMNEY PARK MUNICIPAL POOL TOTAL		3,936	17,288	53,979	239,350	298,461	19,000



Capital Improvement Fund Detail Budget

TOWN OF WINDSOR		CAPITAL IMPROVEMENT FUND - 04					
ACCT NO	ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJ.	2015 BUDGET
PARKS - 454							
6218-000	Small Equipment Items	113	0	15,007	10,000	12,535	10,000
	<i>Small Equipment Total</i>	113	0	15,007	10,000	12,535	10,000
6241-000	Land Maintenance	0	0	0	5,000	5,000	0
6267-000	Study Review/Consultant	0	0	0	0	0	50,000
	<i>Operating & Maintenance Total</i>	0	0	0	5,000	5,000	50,000
7377-000	Transfer to Water/NP Fund	0	0	0	0	625,000	0
	<i>Interfund Loans & Transfers Total</i>	0	0	0	0	625,000	0
8412-000	Site Improvements	0	0	7,500	195,000	195,000	329,409
8412-000	Site Improvement- Kyger pit project	0	0	0	625,000	0	0
8431-000	Furniture & Fixtures	0	0	0	0	0	8,000
8440-000	Machinery & Equipment	0	0	0	0	0	10,000
	<i>Capital Outlay Total</i>	0	0	7,500	820,000	195,000	347,409
PARKS TOTAL		113	0	22,507	835,000	837,535	407,409
ART & HERITAGE - 456							
6218-000	Small Equipment	0	0	0	3,000	3,000	0
	<i>Small Equipment Total</i>	0	0	0	3,000	3,000	0
6267-000	Study Review/Consultant	0	0	20,181	15,000	0	40,000
6444-000	ADA Compliance Repair	0	0	0	2,760	2,760	0
	<i>Operating & Maintenance Total</i>	0	0	20,181	17,760	2,760	40,000
8412-000	Site Improvements	0	29,732	0	58,138	50,000	45,000
	<i>Capital Outlay Total</i>	0	29,732	0	58,138	50,000	45,000
ART & HERITAGE TOTAL		0	29,732	20,181	78,898	55,760	85,000
TOWN HALL - 457							
6218-000	Small Equipment	0	0	2,641	2,500	0	0
	<i>Small Equipment Total</i>	0	0	2,641	2,500	0	0
6232-000	Building Repairs/Maintenance	0	0	0	80,000	691,653	0
6444-000	ADA Compliance Repair	0	0	63	0	550	0
	<i>Operating & Maintenance Total</i>	0	0	63	80,000	692,203	0
8420-000	Buildings/Structures	38,755	0	0	0	0	0
8431-000	Furniture & Fixtures	0	0	10,371	6,500	6,022	17,706
	<i>Capital Outlay Total</i>	38,755	0	10,371	6,500	6,022	17,706
TOWN HALL TOTAL		38,755	0	13,075	89,000	698,224	17,706

Capital Improvement Fund Detail Budget

TOWN OF WINDSOR		CAPITAL IMPROVEMENT FUND - 04					
ACCT NO	ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJ.	2015 BUDGET
WINDSOR WEST PARK - 454							
6444-460	ADA Compliance Repair	0	0	0	9,430	9,430	0
	<i>Operating & Maintenance Total</i>	0	0	0	9,430	9,430	0
8412-460	Site Improvements	0	0	0	120,000	110,000	0
8444-460	ADA Site Improvement	0	0	0	22,770	22,770	0
	<i>Capital Outlay Total</i>	0	0	0	142,770	132,770	0
WINDSOR WEST PARK		0	0	0	152,200	142,200	0
MAIN PARK - 454							
6444-461	ADA Compliance Repair	0	0	5,637	0	0	0
	<i>Operating & Maintenance Total</i>	0	0	5,637	0	0	0
8412-461	Site Improvements	0	0	92,011	0	0	113,190
8440-461	Machinery & Equipment	0	0	0	20,000	20,000	0
8444-461	ADA Site Improvement	0	0	6,719	0	0	0
	<i>Capital Outlay Total</i>	0	0	98,730	20,000	20,000	113,190
MAIN PARK TOTAL		0	0	104,367	20,000	20,000	113,190
BOARDWALK PARK - 454							
6218-462	Small Equipment Items	0	0	1,389	0	0	0
	<i>Small Equipment Total</i>	0	0	1,389	0	0	0
6444-462	ADA Compliance Repair	0	0	1,236	0	0	0
	<i>Operating & Maintenance Total</i>	0	0	1,236	0	0	0
8440-462	Machinery & Equipment	13,926	0	0	0	0	0
8444-462	ADA Site Improvement	0	12,932	1,747	0	0	0
	<i>Capital Outlay Total</i>	13,926	12,932	1,747	0	0	0
BOARDWALK PARK TOTAL		13,926	12,932	4,372	0	0	0
CHIMNEY PARK - 454							
6444-463	ADA Compliance Repair	0	0	6,103	0	0	0
	<i>Operating & Maintenance Total</i>	0	0	6,103	0	0	0
8412-463	Site Improvement	19,435	0	0	0	0	57,310
8444-463	ADA Site Improvement	0	0	22,783	0	0	0
	<i>Capital Outlay Total</i>	19,435	0	22,783	0	0	57,310
CHIMNEY PARK TOTAL		19,435	0	28,885	0	0	57,310

Capital Improvement Fund Detail Budget

TOWN OF WINDSOR		CAPITAL IMPROVEMENT FUND - 04					
ACCT NO	ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJ.	2015 BUDGET
WINDSOR VILLAGE - 454							
6444-465	ADA Compliance Repair	0	0	1,905	0	16,675	0
	<i>Operating & Maintenance Total</i>	0	0	1,905	0	16,675	0
8412-465	Site Improvements	5,483	0	39,549	0	0	0
8444-465	ADA Site Improvement	0	0	0	0	23,000	0
	<i>Capital Outlay Total</i>	5,483	0	39,549	0	23,000	0
WINDSOR VILLAGE TOTAL		5,483	0	41,454	0	39,675	0
POUDRE NATURAL AREA - 454							
6444-466	ADA Compliance Repair	0	0	0	2,530	2,530	0
	<i>Operating & Maintenance Total</i>	0	0	0	2,530	2,530	0
POUDRE NATURAL AREA TOTAL		0	0	0	2,530	2,530	0
EASTMAN PARK - 454							
6218-470	Small Equipment Items	0	0	0	0	0	0
6267-470	Study Review/Consultant	0	0	0	0	0	25,000
6444-470	ADA Compliance Repair	0	0	6,957	0	0	0
	<i>Operating & Maintenance Total</i>	0	0	6,957	0	0	25,000
8412-470	Site Improvements	5,634	0	0	0	0	0
8444-470	ADA Site Improvement	0	0	0	20,700	21,213	0
	<i>Capital Outlay Total</i>	5,634	0	0	20,700	21,213	0
EASTMAN PARK TOTAL		5,634	0	6,957	20,700	21,213	25,000
WINDSOR HIGHLANDS PARK - 454							
6444-472	ADA Compliance Repair	0	0	0	0	21,428	0
	<i>Operating & Maintenance Total</i>	0	0	0	0	21,428	0
WINDSOR HIGHLANDS PARK TOTAL		0	0	0	0	21,428	0
BRUNNER FARM PARK - 454							
8412-473	Site Improvements	0	14,586	0	0	0	0
	<i>Capital Outlay Total</i>	0	14,586	0	0	0	0
BRUNNER FARM PARK TOTAL		0	14,586	0	0	0	0
ABERDOUR CIRCLE PARK- 454							
6444-474	ADA Compliance Repair	0	0	0	1,610	1,610	0
	<i>Operating & Maintenance Total</i>	0	0	0	1,610	1,610	0
ABERDOUR CIRCLE PARK TOTAL		0	0	0	1,610	1,610	0

Capital Improvement Fund Detail Budget

TOWN OF WINDSOR		CAPITAL IMPROVEMENT FUND - 04					
ACCT NO	ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJ.	2015 BUDGET
COMMUNITY RECREATION CENTER - 490							
6218-000	Small Equipment Items	25,142	22,249	8,442	3,000	2,946	7,050
	<i>Small Equipment Total</i>	25,142	22,249	8,442	3,000	2,946	7,050
6232-000	Building Repairs/Maintenance	0	0	7,600	30,000	20,000	3,500
6267-000	Study Review/Consultant	0	30,186	11,839	0	0	0
6444-000	ADA Compliance Repair	0	0	1,239	0	0	0
	<i>Operating & Maintenance Total</i>	0	30,186	20,678	30,000	20,000	3,500
8431-000	Furniture & Fixtures	0	0	0	0	0	14,524
8440-000	Machinery & Equipment	0	4,483	0	0	0	0
8444-000	ADA Site Improvement	0	0	0	0	0	10,220
	<i>Capital Outlay Total</i>	0	4,483	0	0	0	24,745
COMMUNITY RECREATION CENTER TOTAL		25,142	56,917	29,121	33,000	22,946	35,295
FACILITY SERVICES - CUSTODIAL - 496							
6218-000	Small Equipment	3,435	0	0	0	0	0
	<i>Small Equipment Total</i>	3,435	0	0	0	0	0
8440-000	Machinery & Equipment	0	0	0	0	0	8,500
	<i>Capital Outlay Total</i>	0	0	0	0	0	8,500
FACILITY SERVICES - CUSTODIAL TOTAL		3,435	0	0	0	0	8,500
CAPITAL IMPROVEMENT FUND EXPENDITURES TOTAL		7,567,752	5,884,959	3,593,699	5,339,148	6,551,082	8,250,711

Capital Improvement Fund Detail Budget

<i>TOWN OF WINDSOR</i>		CAPITAL IMPROVEMENT FUND - 04					
ACCT NO	ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJ.	2015 BUDGET
BEGINNING FUND BALANCE		2,837,136	4,601,902	4,973,418	8,763,023	7,847,802	8,222,220
REVENUE		9,332,518	6,256,475	6,468,083	5,387,978	6,925,499	9,141,564
Available Resources		12,169,654	10,858,377	11,441,501	14,151,002	14,773,302	17,363,785
EXPENDITURES		7,567,752	5,884,959	3,593,699	5,339,148	6,551,082	8,250,711
ENDING FUND BALANCE		4,601,902	4,973,418	7,847,802	8,811,854	8,222,220	9,113,073
EXPENDITURES BY CATEGORY							
	Small Equipment Under \$5,000	104,795	91,202	67,647	77,655	84,405	117,350
	Operating & Maintenance	723,004	1,402,382	1,441,270	1,578,485	2,298,619	2,372,793
	Debt Service & Transfers	1,510,239	1,564,208	207,733	462,733	1,053,733	825,727
	Capital Outlay	5,229,714	2,827,167	1,877,048	3,220,275	3,114,325	4,934,842
	TOTAL EXPENDITURES	7,567,752	5,884,959	3,593,699	5,339,148	6,551,082	8,250,711

Capital Improvement Fund Detail Budget

TOWN OF WINDSOR		CAPITAL IMPROVEMENT FUND - 04					
ACCT NO	ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJ.	2015 BUDGET
DEPARTMENT SUMMARY							
410	Town Clerk	6,302	0	861	2,000	1,998	1,000
411	Mayor & Town Board	357,653	262,653	62,653	62,653	62,653	570,647
413	Town Manager	44,772	0	3,848	0	3,848	0
421	Police Department	263,249	149,390	152,580	220,180	204,653	334,329
428	Recycling	0	0	0	0	0	18,550
429	Streets	5,562,644	4,844,215	2,931,353	2,997,025	3,567,045	5,980,081
430	Public Works	0	0	4,117	0	21,413	171,681
432	Cemetery	1,944	0	65,423	329,547	269,547	373,414
454	Windsor Trail System (441)	0	0	0	11,155	11,155	0
454	Covenant Park (443)	0	0	294	0	0	0
454	Founders Green Park (444)	0	0	0	0	28,520	0
454	Diamond Valley (445)	1,210,243	434,509	15,357	0	0	0
450	Forestry	0	54,585	0	0	2,535	0
451	Recreation	5,087	8,153	32,316	34,300	32,396	32,600
454	Parks	113	0	22,507	835,000	837,535	407,409
452	Chimney Park Pool	3,936	17,288	53,979	239,350	298,461	19,000
453	Art & Heritage	0	29,732	20,181	78,898	55,760	85,000
457	Town Hall	38,755	0	13,075	89,000	698,224	17,706
454	Windsor West Park (460)	0	0	0	152,200	142,200	0
454	Main Park (461)	0	0	104,367	20,000	20,000	113,190
454	Boardwalk Park (462)	13,926	12,932	4,372	0	0	0
454	Chimney Park (463)	19,435	0	28,885	0	0	57,310
454	Windsor Village Park (465)	5,483	0	41,454	0	39,675	0
454	Poudre Natural Area (466)	0	0	0	2,530	2,530	0
454	Eastman Park (470)	5,634	0	6,957	20,700	21,213	25,000
454	Windsor Highlands Park (472)	0	0	0	0	21,428	0
454	Brunner Farm Park (473)	0	14,586	0	0	0	0
454	Aberdour Circle Park (474)	0	0	0	1,610	1,610	0
490	Community Recreation Center	25,142	56,917	29,121	33,000	22,946	35,295
496	Facility Services - Custodial	3,435	0	0	0	0	8,500
SUMMARY TOTAL		7,567,752	5,884,959	3,593,699	5,339,148	6,551,082	8,250,711



Community Recreation Center Fund Detail Budget

TOWN OF WINDSOR		COMMUNITY/RECREATION CENTER FUND - 05					
ACCT NO	ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJ.	2015 BUDGET
COMMUNITY /RECREATION CENTER FUND REVENUE - 05							
4001-000	<i>Beginning Fund Balance</i>	184,140	261,670	310,798	252,756	283,098	180,942
4313-000	Sales Tax	351,925	349,010	429,373	371,534	448,802	446,416
4318-000	Construction Use Tax	67,211	136,247	127,594	110,750	90,556	118,133
4346-000	Recreation Revenue	86,047	70,163	74,889	53,717	54,000	53,717
4364-000	Interest Income	127	73	45	53	53	39
4367-000	Donations/Sponsorships	0	0	0	0	0	0
4368-000	Miscellaneous Income	107	1,676	0	0	0	0
4371-000	Trans from General Fund (Operations)	400,000	400,000	450,000	450,000	450,000	387,000
4374-000	Trans From Cap Imp Fund (Debt Service)	295,000	200,000	0	0	0	0
4336-000	Refunding Bond Proceeds	0	3,705,000	0	0	0	0
4336-000	Premiums on Refunding Bonds	0	189,944	0	0	0	0
COMMUNITY/RECREATION CENTER FUND REVENUE TOTAL		1,200,417	5,052,113	1,081,901	986,054	1,043,411	1,005,304
AVAILABLE RESOURCES		1,384,557	5,313,784	1,392,700	1,238,810	1,326,510	1,186,246

Community Recreation Center Fund Detail Budget

TOWN OF WINDSOR		COMMUNITY/RECREATION CENTER FUND - 05					
ACCT NO	ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJ.	2015 BUDGET
COMMUNITY/RECREATION CENTER FUND EXPENDITURES - 05							
PROGRAMMING & OPERATIONS - 490							
5111-000	Wages - Full Time	171,032	169,275	196,675	204,442	206,066	167,893
5112-000	Wages - Part Time	112,642	97,388	50,046	61,152	61,152	61,152
5121-000	Wages - Over Time	383	1,228	713	500	425	500
5122-000	On Call Time	1,850	359	0	0	0	0
5114-000	Merit Pay	0	0	0	0	0	5,037
5126-000	Short Term Disability	0	0	153	165	172	62
5127-000	Long Term Disability	801	720	874	914	942	781
5128-000	Vision Insurance	429	403	291	325	325	348
5130-000	FICA-Med	3,967	3,739	3,461	3,858	3,803	3,401
5131-000	FICA	16,963	15,987	14,797	16,498	16,261	14,544
5132-000	Medical Insurance	40,758	35,203	40,821	47,888	44,402	38,035
5133-000	Employee Retirement	8,489	8,454	7,478	10,222	9,846	6,938
5134-000	Unemployment Insurance	808	762	700	798	778	704
5135-000	Workers Compensation Insurance	10,859	9,714	10,543	9,207	9,927	7,889
5136-000	Dental Insurance	3,292	3,439	3,738	4,180	3,888	2,751
5137-000	Staff Development	2,060	1,131	1,725	3,800	3,863	3,500
5138-000	Life Insurance	737	285	472	499	516	428
5141-000	Uniform/Clothing Allowance	853	1,200	1,200	1,200	1,200	1,200
5144-000	Employee Assistance Administration	164	168	168	194	201	156
	<i>Personal Services Total</i>	376,087	349,454	333,855	365,843	363,767	315,317
6210-000	Office Supplies	2,542	1,290	1,447	3,000	2,079	2,000
6213-000	Public Relations	2,008	1,286	1,337	5,650	5,460	5,650
6216-000	Reference Books/Materials	0	485	83	300	300	300
6217-000	Dues/Fees/Subscriptions	745	220	231	3,975	2,212	3,975
6218-000	Small Equipment Items	11,271	2,660	11,267	3,750	3,680	3,750
6219-000	Special Equipment	8,361	3,899	5,511	6,400	6,430	6,400
6224-000	Trash Service	1,515	1,104	1,454	1,500	1,365	1,500
6230-000	Recreation Equip/Repair	94	83	0	500	500	500
6245-000	Travel/Mileage	1,803	1,562	1,805	1,500	1,800	1,500
6246-000	Liability Insurance	10,824	10,525	12,205	14,600	12,168	16,333
6253-000	Contract Services	8,812	9,364	15,123	11,800	11,578	11,800
6256-000	Publishing/Recording	4,726	2,686	2,181	3,500	2,395	3,500
6260-000	Utilities	71,362	68,256	76,612	70,000	68,867	70,000
6261-000	Telephone Services	14,676	16,209	14,632	17,000	14,257	17,000
6263-000	Postage	942	446	198	1,650	1,037	1,650
6264-000	Printing/Binding	844	198	0	250	187	250
	<i>Operating & Maintenance Total</i>	140,524	120,273	144,086	145,375	134,315	146,108



Community Recreation Center Fund Detail Budget

TOWN OF WINDSOR		COMMUNITY/RECREATION CENTER FUND - 05					
ACCT NO	ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJ.	2015 BUDGET
6266-000	Bond Payment Fee	0	350	200	300	200	200
7321-000	Bond Interest Expense	170,293	83,636	92,275	86,675	86,675	81,075
7350-000	Bond Principal Expense	250,000	290,000	280,000	280,000	280,000	300,000
7362-000	Payment to Refunding Bond	0	3,787,760	0	0	0	0
7363-000	Debt Issuance Cost	0	107,184	0	0	0	0
7011-000	Information Tech Transfer	0	55,021	59,499	63,012	63,012	50,860
7012-000	Facility Services Transfer	185,984	209,308	199,686	217,599	217,599	232,016
	<i>Debt Service & Transfers Total</i>	606,276	4,533,259	631,660	647,585	647,486	664,151
COMMUNITY/RECREATION CENTER TOTAL		1,122,887	5,002,986	1,109,601	1,158,804	1,145,568	1,125,576
BEGINNING FUND BALANCE		184,140	261,670	310,798	252,756	283,098	180,942
REVENUE		1,200,417	5,052,113	1,081,901	986,054	1,043,411	1,005,304
Available Resources		1,384,557	5,313,784	1,392,700	1,238,810	1,326,510	1,186,246
EXPENDITURES		1,122,887	5,002,986	1,109,601	1,158,804	1,145,568	1,125,576
ENDING FUND BALANCE		261,670	310,798	283,098	80,007	180,942	60,670
EXPENDITURES BY CATEGORY							
	Personal Services Total	376,087	349,454	333,855	365,843	363,767	315,317
	Operating & Maintenance	140,524	120,273	144,086	145,375	134,315	146,108
	Debt Service & Transfers	606,276	4,533,259	631,660	647,585	647,486	664,151
	Capital Outlay	0	0	0	0	0	0
	TOTAL EXPENDITURES	1,122,887	5,002,986	1,109,601	1,158,804	1,145,568	1,125,576

Community Recreation Center Fund Detail Budget

<i>TOWN OF WINDSOR</i>		COMMUNITY/RECREATION CENTER FUND - 05					
ACCT NO	ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJ.	2015 BUDGET

Water Fund Detail Budget

<i>TOWN OF WINDSOR</i>								WATER FUND - 06
ACCT NO	ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJ.	2015 BUDGET	
WATER FUND O&M REVENUE - 06								WATER FUND OPERATING & MAINTENANCE
4001-000	<i>Beginning Fund Balance</i>	4,426,132	5,313,253	6,083,957	7,127,665	6,771,399	6,693,355	
4334-000	Grants	30,570	12,652	0	0	0	5,000	
4351-000	Utility Sales	2,996,195	3,444,552	3,163,142	3,284,058	3,038,171	3,215,288	
4355-000	Meter Yokes / Materials	63,135	110,118	74,502	83,012	69,612	84,744	
4356-000	Hydrant Meter Rental	10,900	111,862	4,982	26,000	25,200	26,000	
4357-000	Water Rental	58,348	115,724	52,865	70,000	123,831	70,000	
4359-000	Tank Water Revenue	1,216	1,844	1,893	1,670	2,767	2,168	
4364-000	Interest Income	130,971	191,965	215,394	169,320	232,229	232,229	
4368-000	Miscellaneous/Service Reconnect Fees	15,825	16,315	14,790	16,216	19,329	16,811	
4385-000	Delinquent Charge	88,270	45,520	51,520	60,802	45,994	47,678	
4386-000	Construction Water	3,950	6,764	425	3,814	0	2,396	
WATER FUND O&M REVENUES TOTAL		3,399,379	4,057,316	3,579,513	3,714,893	3,557,134	3,702,315	
AVAILABLE RESOURCES		7,825,511	9,370,569	9,663,471	10,842,558	10,328,533	10,395,671	

Water Fund Detail Budget

TOWN OF WINDSOR		WATER FUND - 06					
ACCT NO	ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJ.	2015 BUDGET
WATER FUND O&M EXPENDITURES 06							
WATER SYSTEM - 471							
5111-000	Wages - Full Time	131,550	134,779	136,315	174,278	137,955	104,461
5121-000	Wages - Over Time	2,687	2,418	4,219	3,000	3,000	3,000
5122-000	On Call Time	2,519	1,859	1,982	2,500	1,688	1,800
5114-000	Merit Pay	0	0	0	0	0	2,328
5127-000	Long Term Disability	622	583	616	798	566	476
5128-000	Vision Insurance	318	318	309	421	316	296
5130-000	FICA-Med	1,921	1,910	1,985	2,607	2,029	1,618
5131-000	FICA	8,213	8,167	8,488	11,146	8,676	6,919
5132-000	Medical Insurance	29,108	25,914	26,882	43,008	24,227	26,616
5133-000	Employee Retirement	6,556	6,631	6,757	6,928	5,756	4,668
5134-000	Unemployment Insurance	355	352	368	539	398	335
5135-000	Workers Compensation Insurance	6,134	6,240	6,313	6,516	7,025	3,535
5136-000	Dental Insurance	2,308	2,217	2,217	3,606	2,067	1,857
5137-000	Staff Development	825	454	1,275	2,000	2,000	2,000
5138-000	Life Insurance	573	406	378	449	308	260
5141-000	Uniform/Clothing Allowance	1,010	949	943	1,600	1,200	1,200
5144-000	Employee Assistance Administration	123	126	107	156	120	97
	<i>Personal Services Total</i>	194,821	193,322	199,153	259,551	197,332	161,465
6209-000	Employee Relations	1,538	194	0	0	0	0
6210-000	Office Supplies	361	483	294	500	668	750
6213-000	Public Relations	509	2,522	2,637	12,000	1,147	4,500
6214-000	Board Development	31	32	68	200	39	200
6216-000	Reference Books/Materials	107	0	446	500	500	500
6217-000	Dues/Fees/Subscriptions	1,921	1,396	6,469	5,486	5,486	2,900
6218-000	Small Equipment Items	6,490	6,846	8,577	8,000	7,304	8,000
6232-000	Building Repair/Maintenance	509	335	1,314	3,200	29,700	103,200
6237-000	Lines Maintenance	13,054	16,634	91,440	22,000	14,844	22,000
6238-000	Hydrant Repair/Maintenance	3,799	4,149	3,123	6,500	3,690	6,500
6239-000	Meter Repair/Maintenance	57,781	88,117	108,333	110,000	74,560	80,000



Water Fund Detail Budget

TOWN OF WINDSOR		WATER FUND - 06					
ACCT NO	ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJ.	2015 BUDGET
6244-000	Assessments	145,898	157,222	181,732	146,000	154,165	171,500
6246-000	Liability Insurance	16,479	16,025	24,556	22,229	18,789	24,868
6253-000	Contract Services	23,868	23,633	19,105	26,000	26,000	40,700
6256-000	Publishing/Recording	34	87	139	75	184	75
6260-000	Utilities	13,631	12,514	13,183	15,000	15,262	15,262
6261-000	Telephone Services	1,335	1,330	1,328	2,060	1,328	1,330
6263-000	Postage	11,687	10,566	14,136	14,000	11,530	11,980
6264-000	Printing/Binding	6,163	7,897	7,956	7,500	5,370	6,847
6267-000	Study Review/Consultant	9,907	31,528	8,027	0	0	215,000
6265-000	Potable Water Purchase	1,555,051	2,228,768	1,618,312	1,713,901	1,739,827	1,896,411
6272-000	Lab Tests	2,405	5,166	6,880	10,000	10,000	19,000
	<i>Operating & Maintenance Total</i>	1,872,559	2,615,443	2,118,055	2,125,151	2,120,392	2,631,523
7010-000	Fleet Transfer	63,163	71,665	71,665	69,215	69,215	69,215
7011-000	Information Tech Transfer	21,090	14,089	16,328	15,946	15,946	16,072
7302-000	Administration Exp Transfer/Gen Fund	360,626	386,082	400,654	427,907	427,907	467,114
7810-000	Fleet Capital Contribution	0	0	0	25,000	151,986	0
	<i>Interfund Loans & Transfers Total</i>	444,879	471,836	488,647	538,068	665,054	552,401
8420-000	Buildings	0	0	0	0	0	82,500
8440-000	Machinery/Equipment	0	6,010	0	0	0	33,000
8457-000	Replacement Lines	0	0	86,216	400,000	652,400	0
	<i>Capital Outlay Total</i>	0	6,010	86,216	400,000	652,400	115,500
WATER FUND O&M							
EXPENDITURES TOTAL		2,512,259	3,286,611	2,892,071	3,322,770	3,635,178	3,460,890

Water Fund Detail Budget

<i>TOWN OF WINDSOR</i>		WATER FUND - 06					
ACCT NO	ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJ.	2015 BUDGET
	BEGINNING O&M FUND BALANCE	4,426,132	5,313,253	6,083,957	7,127,665	6,771,399	6,693,355
	REVENUE	3,399,379	4,057,316	3,579,513	3,714,893	3,557,134	3,702,315
	Available Resources	7,825,511	9,370,569	9,663,471	10,842,558	10,328,533	10,395,671
	EXPENDITURES	2,512,259	3,286,611	2,892,071	3,322,770	3,635,178	3,460,890
	ENDING O&M FUND BALANCE	5,313,253	6,083,957	6,771,399	7,519,788	6,693,355	6,934,781
	EXPENDITURES BY CATEGORY						
	Personal Services Total	194,821	193,322	199,153	259,551	197,332	161,465
	Operating & Maintenance Total	1,872,559	2,615,443	2,118,055	2,125,151	2,120,392	2,631,523
	Debt Service & Transfers	444,879	471,836	488,647	538,068	665,054	552,401
	Capital Outlay Total	0	6,010	86,216	400,000	652,400	115,500
	TOTAL EXPENDITURES	2,512,259	3,286,611	2,892,071	3,322,770	3,635,178	3,460,890
	DEPARTMENT SUMMARY						
	Water System	2,512,259	3,286,611	2,892,071	3,322,770	3,635,178	3,460,890

Water Fund Detail Budget

TOWN OF WINDSOR		WATER FUND - 06					
ACCT NO	ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJ.	2015 BUDGET
WATER PLANT INVESTMENT FEES REVENUES		WATER PLANT INVESTMENT FEES					
4001-000	<i>Beginning Fund Balance</i>	6,949,951	6,248,297	7,173,853	6,574,720	7,778,762	4,448,653
4334-906	Grant for Water Tank	0	0	0	450,000	560,000	90,000
4352-000	Plant Investment Fees	790,409	1,198,071	779,352	903,726	664,179	1,140,534
4370-000	Contributions- Developers	552,686	259,706	214,900	0	0	0
4374-000	Transfer from Capital Imp Fund	62,653	62,653	62,653	62,653	62,653	65,833
WATER PLANT INVEST FEE REVENUES TOTAL		1,405,748	1,520,430	1,056,905	1,416,379	1,286,832	1,296,367
AVAILABLE RESOURCES		8,355,699	7,768,726	8,230,758	7,991,099	9,065,594	5,745,020
WATER PLANT INVESTMENT FEES EXPENDITURES							
7312-000	Transfer to Capital Imp for I-25 / SH 392	1,250,000	0	0	0	0	0
7377-000	Transfer to Water/NP Fund	151,966	151,986	151,986	151,986	1,599,191	151,986
	<i>Non-Operating Total</i>	1,401,966	151,986	151,986	151,986	1,599,191	151,986
8410-000	Land/Easement	15,800	15,800	0	0	0	0
8453-000	Transmission Mains	552,686	259,706	214,900	0	0	0
8456-000	System Improvements	136,950	98,700	82,500	833,000	123,750	288,750
8456-906	System Improvements Water Tank	0	68,681	2,610	1,150,000	2,894,000	407,100
	<i>Capital Outlay Total</i>	705,436	442,887	300,010	1,983,000	3,017,750	695,850
WATER PLANT INVEST FEE EXPENDITURES TOTAL		2,107,402	594,873	451,996	2,134,986	4,616,941	847,836
BEGINNING PLANT INVESTMENT BALANCE		6,949,951	6,248,297	7,173,853	6,574,720	7,778,762	4,448,653
REVENUE		1,405,748	1,520,430	1,056,905	1,416,379	1,286,832	1,296,367
Available Resources		8,355,699	7,768,726	8,230,758	7,991,099	9,065,594	5,745,020
EXPENDITURES		2,107,402	594,873	451,996	2,134,986	4,616,941	847,836
ENDING PLANT INVESTMENT BALANCE		6,248,297	7,173,853	7,778,762	5,856,113	4,448,653	4,897,184

Water Fund Detail Budget

TOWN OF WINDSOR		WATER FUND - 06					
ACCT NO	ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJ.	2015 BUDGET
DEVELOPMENT RAW WATER REVENUE		DEVELOPMENT RAW WATER RESERVE					
4001-000	<i>Beginning Fund Balance</i>	962,021	845,587	931,778	925,056	1,095,503	318,208
4353-000	Development Raw Water	530,151	656,191	1,095,225	47,025	194,786	148,234
4364-000	Interest Income	0	0	0	0	0	0
DEVELOPMENT RAW WATER REVENUES TOTAL		530,151	656,191	1,095,225	47,025	194,786	148,234
AVAILABLE RESOURCES		1,492,172	1,501,778	2,027,003	972,081	1,290,289	466,442
DEVELOPMENT RAW WATER EXPENDITURES							
8411-000	Water Shares	646,586	570,000	931,500	972,081	972,081	466,442
	Capital Outlay Total	646,586	570,000	931,500	972,081	972,081	466,442
DEVELOPMENT RAW WATER EXPENDITURES TOTAL		646,586	570,000	931,500	972,081	972,081	466,442
BEG RAW WATER BAL		962,021	845,587	931,778	925,056	1,095,503	318,208
REVENUE		530,151	656,191	1,095,225	47,025	194,786	148,234
Available Resources		1,492,172	1,501,778	2,027,003	972,081	1,290,289	466,442
EXPENDITURES		646,586	570,000	931,500	972,081	972,081	466,442
END RAW WATER BAL		845,587	931,778	1,095,503	0	318,208	0
EXPENDITURE BY CATEGORY							
Personnel		194,821	193,322	199,153	259,551	197,332	161,465
Operation & Maintenance		1,872,559	2,615,443	2,118,055	2,125,151	2,120,392	2,631,523
Capital Outlay		1,352,022	1,018,897	1,317,726	3,355,081	4,642,231	1,277,792
Debt Service & Transfers		1,846,845	623,822	640,633	690,054	2,264,245	704,387
TOTAL EXPENDITURES		5,266,247	4,451,484	4,275,567	6,429,837	9,224,200	4,775,168



Water Fund Detail Budget

TOWN OF WINDSOR		WATER FUND - 06					
ACCT NO	ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJ.	2015 BUDGET
NON-POTABLE WATER REVENUE		NON-POTABLE WATER					
4001-000	<i>Beginning Fund Balance</i>	164,614	124,056	(303,518)	278,965	(423,268)	2,788,633
4334-484	Grant Rip Rap	114,571	20,649	0	0	0	0
4336-000	Loan Proceeds	0	0	0	4,500,000	4,500,000	0
4357-484	Water Rental	54,606	65,312	24,290	25,700	25,700	25,700
4361-000	Gas Drilling Royalties	228,024	0	0	0	0	0
4368-000	Miscellaneous Income	0	0	431,097	0	0	0
4374-000	Transfer from Capital Imprvmt Fund	0	0	0	0	625,000	0
4375-000	Transfer from Park Imprvmt Fund	0	0	0	0	625,000	0
4376-000	Transfer from Water Fund Plant Investment	151,966	151,986	151,986	151,986	1,599,191	151,986
4378-000	Transfer from Storm Drain to N-Pot	117,914	151,986	151,986	151,986	151,986	151,986
4394-000	FRE Augmentation	160,000	160,000	160,000	160,000	160,000	160,000
NON-POTABLE WATER/KERN RESERVOIR REVENUES TOTAL		827,080	549,933	919,359	4,989,672	7,686,877	489,672
AVAILABLE RESOURCES		991,694	673,989	615,842	5,268,637	7,263,609	3,278,305
NON-POTABLE WATER EXPENDITURES							
NON-POTABLE WATER SYSTEM - 484							
6240-000	Equipment Repairs	0	273	0	5,000	4,397	5,000
6244-000	Assessments/Kern Reservoir Operating	0	1,040	1,040	1,040	9,230	1,040
6246-000	Liability Insurance	4,157	0	2,207	2,068	2,252	2,068
6253-000	Contract Services	66,294	50,525	77,180	50,000	148,107	80,000
6260-000	Utilities	252	576	693	700	637	700
6267-000	Study Review/Consultant	0	0	27,645	0	0	0
	<i>Operating & Maintenance Total</i>	70,703	52,414	108,765	58,808	164,624	88,808
7306-000	Transfer to General Fund	53,000	30,000	30,000	30,000	30,000	10,000
7314-000	Transfer to Storm Drainage Fund	0	462,919	431,097	0	0	0
7321-000	Bond Interest Expense/Kern Reservoir	206,339	202,213	197,023	191,569	191,569	185,836
7350-000	Bond Principal Expense/Kern Reservoir	96,821	101,759	106,949	112,403	112,403	118,136
	<i>Loans & Transfers Total</i>	356,160	796,891	765,069	333,972	333,972	313,972
8410-000	Land	0	0	0	2,750,000	3,447,356	0
8440-000	Machinery/Equipment	0	0	0	0	10,000	10,737
8456-000	Systems Improvements	272,477	117,394	165,276	1,029,000	413,024	2,563,325
8456-900	System Improve/Shoreline Stabilization	168,297	10,808	0	0	0	0
8494-485	Non-Potable Water Shares	0	0	0	0	106,000	298,000
	<i>Capital Outlay Total</i>	440,774	128,202	165,276	3,779,000	3,976,380	2,872,062
NON-POTABLE WATER EXPENDITURES TOTAL		867,638	977,507	1,039,110	4,171,780	4,474,976	3,274,842

Water Fund Detail Budget

<i>TOWN OF WINDSOR</i>		WATER FUND - 06					
ACCT NO	ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJ.	2015 BUDGET
	BEG NON-POTABLE WATER BAL	164,614	124,056	(303,518)	278,965	(423,268)	2,788,633
	REVENUE	827,080	549,933	919,359	4,989,672	7,686,877	489,672
	Available Resources	991,694	673,989	615,842	5,268,637	7,263,609	3,278,305
	EXPENDITURES	867,638	977,507	1,039,110	4,171,780	4,474,976	3,274,842
	END NON-POTABLE BAL	124,056	(303,518)	(423,268)	1,096,857	2,788,633	3,463
	EXPENDITURE BY CATEGORY						
	Operation & Maintenance	70,703	52,414	108,765	58,808	164,624	88,808
	Debt Service & Transfers	356,160	796,891	765,069	333,972	333,972	313,972
	Capital Outlay	440,774	128,202	165,276	3,779,000	3,976,380	2,872,062
	TOTAL EXPENDITURES	867,638	977,507	1,039,110	4,171,780	4,474,976	3,274,842



Sewer Fund Detail Budget

TOWN OF WINDSOR		SEWER FUND - 07					
ACCT NO	ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJ.	2015 BUDGET
SEWER FUND OPERATING & MAINTENANCE REVENUE - 07		SEWER FUND OPERATING & MAINTENANCE					
4001-000	<i>Beginning Fund Balance</i>	1,821,604	2,402,369	3,107,297	3,592,129	3,672,222	3,691,297
4351-000	Utility Sales	1,638,671	1,688,744	1,733,967	1,693,100	1,778,152	1,733,621
4334-000	Grants	0	0	0	190,000	0	190,000
4334-907	Grants	0	0	0	57,600	45,291	0
4364-000	Interest Income	1,971	2,516	3,764	1,655	788	788
4368-000	Miscellaneous Revenue	7,914	9,245	9,880	0	0	0
4361-000	Gas & Oil Drilling Royalties	34,362	66,074	31,500	90,876	34,434	44,003
SEWER FUND O&M TOTAL REVENUE		1,682,918	1,766,580	1,779,111	2,033,231	1,858,665	1,968,412
AVAILABLE RESOURCES		3,504,522	4,168,949	4,886,408	5,625,360	5,530,888	5,659,709
SEWER FUND OPERATING & MAINTENANCE EXPENDITURES - 07							
SEWER SYSTEM - 481							
5111-000	Wages - Full Time	46,502	48,926	47,336	85,398	77,317	107,623
5112-000	Wages - Part Time	1,840	3,453	7,729	0	0	0
5121-000	Wages - Over Time	1,045	2,465	3,777	3,000	4,325	3,500
5122-000	On Call Time	3,256	1,726	1,603	2,500	2,475	2,500
5114-000	Merit Pay	0	0	0	0	0	2,423
5127-000	Long Term Disability	221	207	217	396	370	491
5128-000	Vision Insurance	111	111	111	214	212	296
5130-000	FICA-Med	748	779	862	1,318	1,209	1,683
5131-000	FICA	3,200	3,330	3,688	5,636	5,171	7,195
5132-000	Medical Insurance	11,651	11,245	11,666	26,062	19,750	26,538
5133-000	Employee Retirement	2,325	2,359	2,377	2,439	3,411	4,413
5134-000	Unemployment Insurance	151	157	175	273	248	348
5135-000	Workers Compensation Insurance	1,721	1,810	1,833	2,961	3,192	2,827
5136-000	Dental Insurance	983	1,137	1,137	2,446	1,527	1,857
5137-000	Staff Development	200	151	0	500	500	500
5138-000	Life Insurance	202	143	133	231	202	268
5141-000	Uniform/Clothing Allowance	400	347	397	800	800	800
5144-000	Employee Assistance Administration	41	42	36	78	75	97
	<i>Personal Services Total</i>	74,597	78,389	83,075	134,251	120,784	163,358

Sewer Fund Detail Budget

TOWN OF WINDSOR		SEWER FUND - 07					
ACCT NO	ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJ.	2015 BUDGET
6210-000	Office Supplies	249	149	51	150	150	150
6216-000	Reference Books/Materials	143	84	0	200	200	200
6217-000	Dues/Fees/Subscriptions	35	0	85	100	100	100
6218-000	Small Equipment Items	3,057	3,110	3,710	11,750	11,750	10,000
6232-000	Building Repairs/Maintenance	936	0	0	0	0	10,000
6237-000	Lines Repair/Maintenance.	3,700	2,022	3,624	18,500	18,500	14,000
6240-000	Equipment Repair/Maintenance.	2,864	503	22	0	0	0
6246-000	Liability Insurance	11,770	11,446	13,272	15,877	13,233	17,762
6249-000	Leases/Rentals	198	198	0	500	500	500
6253-000	Contract Services	12,944	10,895	10,133	14,400	16,706	24,400
6260-000	Utilities	5,532	6,735	8,319	8,000	8,384	8,384
6261-000	Telephone Services	3,447	4,169	4,127	4,660	3,242	3,242
6263-000	Postage	9,519	8,915	11,394	10,500	7,921	7,921
6264-000	Printing/Binding	6,163	7,728	7,831	7,100	4,812	4,812
6271-000	Lift Station Repair/Rehab	1,236	15,099	4,921	8,000	8,000	8,000
	<i>Operating & Maintenance Total</i>	61,793	71,053	67,489	99,737	93,499	109,471
7010-000	Fleet Transfer	62,005	64,939	64,939	63,207	63,207	63,207
7302-000	Administration Exp Transfer/Gen Fund	190,545	188,019	190,640	211,260	211,260	248,084
	<i>Interfund Loans & Transfers Total</i>	252,550	252,958	255,579	274,467	274,467	311,292
8420-000	Buildings	0	0	0	0	0	82,500
8440-000	Machinery & Equipment	20,423	0	64,382	0	0	0
8457-000	Replacement Lines	119,646	2,079	99,330	494,875	494,875	110,130
	<i>Capital Outlay Total</i>	140,069	2,079	163,712	494,875	494,875	192,630
SEWER SYSTEM O&M EXPENDITURES TOTAL		529,008	404,478	569,855	1,003,331	983,624	776,751

Sewer Fund Detail Budget

<i>TOWN OF WINDSOR</i>		SEWER FUND - 07					
ACCT NO	ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJ.	2015 BUDGET
DISPOSAL PLANT - 482							
5111-000	Wages - Full Time	109,812	115,610	117,558	120,363	119,887	120,339
5121-000	Wages - Over Time	651	1,136	788	1,000	1,120	1,000
5122-000	On Call Time	3,234	1,659	1,545	2,100	2,340	2,100
5114-000	Merit Pay	0	0	0	0	0	3,610
5127-000	Long Term Disability	538	508	529	538	556	560
5128-000	Vision Insurance	207	207	207	207	207	229
5130-000	FICA-Med	1,581	1,629	1,665	1,790	1,736	1,842
5131-000	FICA	6,758	6,965	7,121	7,655	7,421	7,877
5132-000	Medical Insurance	23,301	21,024	21,810	24,290	22,595	26,616
5133-000	Employee Retirement	5,491	5,645	5,793	6,018	5,994	6,197
5134-000	Unemployment Insurance	300	323	332	370	344	381
5135-000	Workers Compensation Insurance	3,396	3,773	3,890	4,173	4,499	3,160
5136-000	Dental Insurance	1,967	1,857	1,857	1,996	1,857	1,857
5137-000	Staff Development	891	895	994	1,500	1,175	1,500
5138-000	Life Insurance	472	337	318	292	304	306
5141-000	Uniform/Clothing Allowance	849	970	769	800	800	800
5144-000	Employee Assistance Administration	82	84	71	78	78	78
	<i>Personal Services Total</i>	159,530	162,620	165,246	173,170	170,912	178,452

Sewer Fund Detail Budget

TOWN OF WINDSOR		SEWER FUND - 07					
ACCT NO	ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJ.	2015 BUDGET
6210-000	Office Supplies	402	448	540	800	883	800
6213-000	Public Relations	0	0	0	100	0	100
6216-000	Reference Books/Materials	322	0	0	200	200	200
6217-000	Dues/Fees/Subscriptions	11,140	11,213	6,470	12,000	12,000	12,000
6218-000	Small Equipment Items	2,315	1,863	1,468	8,000	8,000	8,000
6219-000	Special Equipment	4,138	2,734	599	1,500	769	1,500
6222-000	Chemicals	745	1,034	1,400	750	812	750
6224-000	Trash Services	349	345	416	1,000	388	500
6232-000	Building Repairs/Maintenance.	1,493	1,402	2,560	2,500	1,474	2,500
6233-000	Sewer Plant Repair/Maintenance.	113,498	162,714	138,634	217,500	217,500	327,500
6240-000	Equipment Repairs	18,832	11,971	8,216	75,000	87,000	87,000
6246-000	Liability Insurance	8,034	7,812	13,680	11,205	9,031	12,492
6249-000	Leases/Rentals	0	0	16	300	150	300
6253-000	Contract Services	7,228	468	256	500	500	500
6256-000	Publishing/Recording	0	56	0	150	0	150
6260-000	Utilities	176,920	197,435	197,602	205,000	203,435	205,000
6261-000	Telephone Services	4,432	4,564	4,405	4,400	3,321	4,400
6267-907	Study Review/Consultant	0	0	3,400	72,000	56,614	0
6272-000	Lab Tests	12,239	11,802	14,820	12,500	10,545	12,500
	<i>Operating & Maintenance Total</i>	362,088	415,862	394,481	625,405	612,621	676,192
7010-000	Fleet Transfer	34,644	34,463	34,463	32,848	32,848	32,848
7011-000	Information Tech Transfer	16,883	19,112	22,471	21,585	21,585	21,983
	<i>Non-Operating Total</i>	51,527	53,575	56,934	54,433	54,433	54,831
8440-000	Machinery & Equipment	0	25,117	27,669	18,000	18,000	0
	<i>Capital Outlay Total</i>	0	25,117	27,669	18,000	18,000	0
DISPOSAL PLANT O&M EXPENDITURES TOTAL		573,145	657,174	644,330	871,008	855,967	909,475
SEWER FUND O&M EXPENDITURES TOTAL		1,102,153	1,061,652	1,214,185	1,874,339	1,839,591	1,686,226

Sewer Fund Detail Budget

TOWN OF WINDSOR		SEWER FUND - 07					
ACCT NO	ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJ.	2015 BUDGET
BEG SEWER FUND O&M BALANCE		1,821,604	2,402,369	3,107,297	3,592,129	3,672,222	3,691,297
REVENUES		1,682,918	1,766,580	1,779,111	2,033,231	1,858,665	1,968,412
AVAILABLE RESOURCES		3,504,522	4,168,949	4,886,408	5,625,360	5,530,888	5,659,709
EXPENDITURES		1,102,153	1,061,652	1,214,185	1,874,339	1,839,591	1,686,226
END SEWER FUND O&M BALANCE		2,402,369	3,107,297	3,672,222	3,751,022	3,691,297	3,973,483
EXPENDITURES BY CATEGORY							
	Personal Services Total	234,127	241,009	248,321	307,421	291,696	341,810
	System Operating & Maintenance Total	423,881	486,915	461,970	725,143	706,120	785,663
	Debt Service & Transfers	304,077	306,533	312,513	328,900	328,900	366,123
	Capital Outlay Total	140,069	27,195	191,381	512,875	512,875	192,630
	TOTAL EXPENDITURES	1,102,153	1,061,652	1,214,185	1,874,339	1,839,591	1,686,226
DEPARTMENT SUMMARY							
	Sewer System	529,008	404,478	569,855	1,003,331	983,624	776,751
	Sewer Plant	573,145	657,174	644,330	871,008	855,967	909,475
	SUMMARY TOTAL	1,102,153	1,061,652	1,214,185	1,874,339	1,839,591	1,686,226
SEWER PLANT INVESTMENT FEES REVENUES - 07							
						SEWER PLANT INVESTMENT FEE	
4001-000	<i>Beginning Fund Balance</i>	2,910,923	3,097,146	3,954,693	4,262,355	3,710,968	4,045,641
4336-000	Loan Proceeds	0	3,110,543	0	0	0	0
4334-907	Grants	142,813	1,421,890	0	0	0	837,000
4352-000	Plant Investment Fees	636,141	1,039,077	635,408	764,200	563,753	905,079
4364-007	PI Interest Income	3,545	4,284	6,409	2,818	1,342	1,342
4370-000	Contributions- Developers	540,003	221,823	237,413	0	0	0
SEWER INVESTMENT FEE REVENUE TOTAL		1,322,501	5,797,618	879,230	767,018	565,095	1,743,421
AVAILABLE RESOURCES		4,233,424	8,894,764	4,833,923	5,029,373	4,276,064	5,789,062

Sewer Fund Detail Budget

TOWN OF WINDSOR		SEWER FUND - 07					
ACCT NO	ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJ.	2015 BUDGET
PLANT INVESTMENT FEES EXPENDITURES - 07							
7324-000	Interest Expense/Revolve Loan (482)	0	52,893	54,703	51,998	51,998	48,023
7354-000	Principal Expense/Revolve Loan (482)	0	178,425	178,425	178,425	178,425	184,373
	<i>Non-Operating Total</i>	0	231,318	233,128	230,423	230,423	232,396
8433-907	Sewer Plant Improvements (482)	579,777	4,424,888	538,413	0	0	837,000
8453-000	Transmission Mains (481)	540,003	218,875	237,413	0	0	0
8452-000	Oversize Lines (481)	16,498	0	114,000	0	0	0
8456-000	System Improvements (481)	0	64,990	0	0	0	0
	<i>Capital Outlay Total</i>	1,136,277	4,708,753	889,826	0	0	837,000
SEWER INVEST FEE EXPENDITURES TOTAL		1,136,277	4,940,071	1,122,955	230,423	230,423	1,069,396
BEGINNING PLANT INVESTMENT BALANCE		2,910,923	3,097,146	3,954,693	4,262,355	3,710,968	4,045,641
REVENUE		1,322,501	5,797,618	879,230	767,018	565,095	1,743,421
Available Resources		4,233,424	8,894,764	4,833,923	5,029,373	4,276,064	5,789,062
EXPENDITURES		1,136,277	4,940,071	1,122,955	230,423	230,423	1,069,396
ENDING PLANT INVESTMENT BALANCE		3,097,146	3,954,693	3,710,968	4,798,951	4,045,641	4,719,667

Storm Drainage Fund Detail Budget

TOWN OF WINDSOR		STORM DRAINAGE FUND - 08					
ACCT NO	ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJ.	2015 BUDGET
STORM DRAINAGE O&M REVENUE - 08							STORM DRAIN OPERATING & MAINTENANCE
4001-000	<i>Beginning Fund Balance</i>	191,458	271,983	234,836	302,088	286,174	381,739
4349-000	Stormwater Service	222,169	221,808	240,669	229,300	255,194	239,127
4361-000	Mosquito Control Service	79,653	82,548	88,636	89,412	93,782	94,740
4368-000	Miscellaneous Income	0	785	0	0	0	0
4381-000	Sale of Capital Assets	40,000	0	0	0	0	0
STORM DRAIN O&M TOTAL REVENUE		341,822	305,141	329,305	318,712	348,976	333,867
RESOURCES AVAILABLE		533,281	577,124	564,141	620,800	635,150	715,607
STORM DRAINAGE O&M EXPENDITURES - 08							
STORM DRAIN SYSTEM - 483							
5111-000	Wages - Full Time	40,956	42,226	42,209	43,588	43,198	0
5112-000	Wages - Part Time	19,244	11,872	13,734	12,320	12,320	12,320
5121-000	Wages - Over Time	233	415	469	500	500	500
5122-000	On Call Time	488	432	369	625	625	625
5114-000	Merit Pay	0	0	0	0	0	0
5127-000	Long Term Disability	189	177	193	195	200	0
5128-000	Vision Insurance	103	103	103	103	103	0
5130-000	FICA-Med	864	769	812	827	815	195
5131-000	FICA	3,694	3,290	3,470	3,536	3,487	834
5132-000	Medical Insurance	11,651	9,045	9,383	10,450	9,721	0
5133-000	Employee Retirement	2,023	2,056	2,093	2,179	2,160	0
5134-000	Unemployment Insurance	173	153	162	171	165	40
5135-000	Workers Compensation Insurance	4,310	3,557	3,610	2,429	2,619	487
5136-000	Dental Insurance	983	894	894	961	894	0
5137-000	Staff Development	625	489	126	1,000	500	1,000
5138-000	Life Insurance	176	124	117	106	109	0
5141-000	Clothing Allowance	491	155	472	400	400	400
5144-000	Employee Assistance Administration	41	42	36	39	39	0
	<i>Personal Services Total</i>	86,243	75,801	78,249	79,430	77,855	16,401

Storm Drainage Fund Detail Budget

TOWN OF WINDSOR		STORM DRAINAGE FUND - 08					
ACCT NO	ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJ.	2015 BUDGET
6210-000	Office Supplies	151	60	59	150	150	150
6217-000	Dues/Fees/Subscriptions	0	599	500	750	500	750
6218-000	Small Equipment Items	968	82	1,298	1,500	1,500	1,500
6237-000	Lines Maintenance	1,100	55,904	636	1,000	10,000	6,000
6240-000	Equipment Repairs	2,240	2,420	0	2,500	2,070	2,070
6243-000	Weed Control	805	0	0	0	0	0
6246-000	Liability Insurance	8,969	8,722	10,113	12,098	10,083	13,535
6253-000	Contract Service	82,057	71,437	101,910	87,102	87,102	84,102
6254-000	Engineering Services	0	7,833	19,917	0	5,985	0
6261-000	Telephone	660	660	660	660	660	660
6263-000	Postage	9,409	8,795	11,348	10,200	7,796	8,965
6264-000	Printing/Binding	6,444	7,692	7,894	5,000	4,812	5,533
6267-000	Study/Review/Analysis/Consulting	10,294	44,104	0	5,000	0	100,000
6272-000	Lab Tests	0	12,797	0	0	0	0
	<i>Operating & Maintenance Total</i>	123,098	221,104	154,335	125,960	130,657	223,265
7010-000	Fleet Transfer	51,957	45,383	45,383	44,899	44,899	44,899
	<i>Interfund Loans & Transfers Total</i>	51,957	45,383	45,383	44,899	44,899	44,899
STORM DRAINAGE O&M EXPENDITURES TOTAL		261,297	342,288	277,967	250,290	253,411	284,565
BEG STORM DRAINAGE O&M FUND BALANCE		191,458	271,983	234,836	302,088	286,174	381,739
REVENUE		341,822	305,141	329,305	318,712	348,976	333,867
Available Resources		533,281	577,124	564,141	620,800	635,150	715,607
EXPENDITURES		261,297	342,288	277,967	250,290	253,411	284,565
END STORM DRAINAGE O&M FUND BALANCE		271,983	234,836	286,174	370,510	381,739	431,042
EXPENDITURES BY CATEGORY							
	Personnel Services Total	86,243	75,801	78,249	79,430	77,855	16,401
	System Operating & Maintenance. Total	123,098	221,104	154,335	125,960	130,657	223,265
	Debt Service & Transfers	51,957	45,383	45,383	44,899	44,899	44,899
	TOTAL EXPENDITURES	261,297	342,288	277,967	250,290	253,411	284,565

Storm Drainage Fund Detail Budget

<i>TOWN OF WINDSOR</i>		STORM DRAINAGE FUND - 08					
ACCT NO	ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJ.	2015 BUDGET
STORM DRAIN INVESTMENT FEES REVENUE		PLANT INVESTMENT FEES					
4001-000	<i>Beginning PI Fund Balance</i>	439,480	698,420	1,613,890	1,793,262	2,096,442	1,840,348
4334-908	Grants	0	0	0	626,716	509,563	1,031,172
4356-000	Storm Drain Investment Fees	534,278	604,636	676,681	599,593	643,328	643,259
4364-000	Storm Drain Invest Interest Income	685	935	628	664	537	537
4372-000	Transfer from Water Fund/Non-Potable	0	462,919	0	0	0	0
4374-000	Transfer from Capital Improvement Fund	0	0	0	0	0	504,814
4370-000	Contributions - Developers	357,487	162,328	53,794	0	0	0
STORM DRAIN INVESTMENT REVENUES TOTAL		892,449	1,230,818	731,102	1,226,973	1,153,427	2,179,781
AVAILABLE RESOURCES		1,331,929	1,929,237	2,344,993	3,020,235	3,249,869	4,020,130
STORM DRAIN INVESTMENT FEES EXPENDITURES							
7377-000	Transfer to Water/Non-Potable Fund	117,914	151,986	151,986	151,986	151,986	151,986
	<i>Loans & Transfers Total</i>	117,914	151,986	151,986	151,986	151,986	151,986
8410-000	Land	0	0	0	0	160,000	0
8410-908	Land	0	0	0	0	203,300	0
8458-000	Drainage Improvements	515,596	162,328	96,565	989,272	362,235	1,740,075
8458-908	Drainage Improvements	0	1,033	0	904,959	532,000	2,128,069
	<i>Capital Outlay Total</i>	515,596	163,361	96,565	1,894,231	1,257,535	3,868,144
STORM DRAIN INVESTMENT EXPENDITURES TOTAL		633,509	315,347	248,551	2,046,217	1,409,521	4,020,130

Storm Drainage Fund Detail Budget

<i>TOWN OF WINDSOR</i>		STORM DRAINAGE FUND - 08					
ACCT NO	ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJ.	2015 BUDGET
	BEGINNING STORM DRAIN BAL	439,480	698,420	1,613,890	1,793,262	2,096,442	1,840,348
	REVENUES	892,449	1,230,818	731,102	1,226,973	1,153,427	2,179,781
	Available Resources	1,331,929	1,929,237	2,344,993	3,020,235	3,249,869	4,020,130
	EXPENDITURES	633,509	315,347	248,551	2,046,217	1,409,521	4,020,130
	ENDING STORM DRAIN BAL	698,420	1,613,890	2,096,442	974,018	1,840,348	(0)
	EXPENDITURES BY CATEGORY						
	Personnel	86,243	75,801	78,249	79,430	77,855	16,401
	Operation & Maintenance	123,098	221,104	154,335	125,960	130,657	223,265
	Capital Outlay	515,596	163,361	96,565	1,894,231	1,257,535	3,868,144
	Debt Service & Interfund Transfers	169,871	197,369	197,369	196,885	196,885	196,885
	TOTAL EXPENDITURES	894,807	657,635	526,517	2,296,507	1,662,932	4,304,695

Fleet Management Fund Detail Budget

TOWN OF WINDSOR		FLEET MANAGEMENT FUND - 10					
ACCT NO	ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJ.	2015 BUDGET
FLEET MANAGEMENT FUND REVENUE - 10							
4001-000	<i>Beginning Fund Balance</i>	511,065	192,875	130,356	314,437	389,610	337,918
	<u>CAPITAL CONTRIBUTIONS FROM OTHER FUNDS</u>						
4304-000	Contribution from CIF	0	0	0	45,000	45,000	110,000
4306-000	Contribution from Water Fund	0	0	0	25,000	25,000	0
	<i>Sub-Total</i>	0	0	0	70,000	70,000	110,000
	<u>CHARGES FOR SERVICE</u>						
4421-000	Police Department Lease Transfer	215,367	251,933	251,933	246,235	246,235	246,235
4429-000	Street Department Lease Transfer	105,064	160,369	160,369	152,628	152,628	152,628
4430-000	Public Works Lease Transfer	22,827	36,914	36,914	34,512	34,512	34,512
4431-000	Engineering Department Lease Transfer	12,591	21,935	21,935	20,487	20,487	20,487
4432-000	Cemetery Lease Transfer	9,249	14,512	14,512	13,450	13,450	13,450
4450-000	Forestry Lease Transfer	60,582	52,254	52,254	50,415	50,415	50,415
4451-000	Recreation Lease Transfer	44,084	64,211	64,211	60,969	60,969	60,969
4452-000	Aquatics Lease Transfer	6,154	5,778	0	0	0	0
4454-000	Parks Department Lease Transfer	150,085	196,481	196,481	185,244	185,244	185,244
4457-000	General Administration Lease Transfer	5,988	8,837	8,837	8,241	8,241	8,241
4471-000	Water Fund Lease Transfer	63,163	71,665	71,665	69,215	69,215	69,215
4481-000	Sewer System Lease Transfer	62,005	64,939	64,939	63,207	63,207	63,207
4482-000	Sewer Plant Lease Transfer	34,644	34,463	34,463	32,848	32,848	32,848
4483-000	Drainage Lease Transfer	51,957	45,383	45,383	44,899	44,899	44,899
4497-000	Facility Lease Transfer	6,000	6,000	6,000	6,000	6,000	6,000
	<i>Sub-Total</i>	849,760	1,035,674	1,029,897	988,351	988,350	988,351
	<u>MISCELLANEOUS REVENUE</u>						
4360-000	Insurance Claims	0	0	28,566	0	31,698	0
4381-000	Sale on Retired Vehicles	0	65,780	28,500	105,650	59,405	105,000
	<i>Sub-Total</i>	0	65,780	57,066	105,650	91,103	105,000
FLEET MANAGEMENT REVENUE TOTAL		849,760	1,101,454	1,086,963	1,164,001	1,149,453	1,203,351
AVAILABLE RESOURCES		1,360,825	1,294,329	1,217,318	1,478,439	1,539,064	1,541,269



Fleet Management Fund Detail Budget

<i>TOWN OF WINDSOR</i>		FLEET MANAGEMENT FUND - 10					
ACCT NO	ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJ.	2015 BUDGET
FLEET MANAGEMENT FUND EXPENDITURES - 10							
FLEET MANAGEMENT - 491							
5111-000	Wages - Full Time	160,747	164,073	142,595	143,550	144,893	144,040
5112-000	Wages - Part Time	26,292	27,835	5,962	0	0	0
5121-000	Wages - Over Time	981	242	226	1,000	1,000	1,000
5122-000	On Call Time	4,817	568	0	0	0	0
5114-000	Merit Pay	0	0	0	0	0	4,321
5126-000	Short Term Disability	0	0	323	305	316	318
5127-000	Long Term Disability	790	742	615	642	665	670
5128-000	Vision Insurance	310	310	267	310	310	338
5130-000	FICA-Med	2,770	2,751	2,232	2,096	2,049	2,166
5131-000	FICA	11,844	11,763	9,545	8,962	8,918	9,260
5132-000	Medical Insurance	23,264	19,558	24,885	29,938	46,640	32,711
5133-000	Employee Retirement	7,045	7,138	4,300	7,177	5,687	7,418
5134-000	Unemployment Insurance	546	542	452	434	428	448
5135-000	Workers Compensation Insurance	5,218	5,642	6,899	4,229	4,559	3,815
5136-000	Dental Insurance	2,308	1,799	2,052	2,383	2,217	2,217
5137-000	Staff Development	2,550	(644)	796	3,000	3,000	3,000
5138-000	Life Insurance	697	494	348	351	362	365
5141-000	Uniform Allowance	1,555	1,493	1,382	1,200	1,200	1,200
5144-000	Employee Assistance Administration	123	126	107	117	117	117
	<i>Personal Services Total</i>	251,858	244,430	202,988	205,695	222,361	213,403
6210-000	Office Supplies	444	1,175	306	1,500	450	600
6216-000	Reference Books/Materials	1,242	413	326	1,500	500	500
6217-000	Dues/Fees/Subscriptions	888	1,515	37	1,500	1,110	850
6218-000	Small Equipment Items	27,019	36,532	13,122	29,024	25,557	26,000
6220-000	Fuel /Fluids	160,679	136,272	140,517	176,300	137,329	138,000
6231-000	Vehicle Repairs/Maintenance	87,953	101,613	88,187	120,000	92,584	100,000
6240-000	Equipment Repairs	3,835	3,568	3,877	5,000	5,000	30,000
6246-000	Liability Insurance	0	0	0	0	580	0
6253-000	Contract Service	1,912	773	510	2,000	2,000	2,000
6261-000	Telephone	660	670	55	500	500	500
6276-000	Fuel Facility Repair/Maintenance.	2,198	5,895	2,000	3,000	3,000	3,000
	<i>Operating & Maintenance Total</i>	286,829	288,426	248,938	340,324	268,610	301,450
8432-000	Vehicles	606,646	611,336	359,098	690,050	690,050	860,500
8440-000	Machinery/Equipment	22,616	19,780	16,684	20,000	20,125	7,500
	<i>Capital Outlay Total</i>	629,262	631,116	375,782	710,050	710,175	868,000
FLEET MANAGEMENT FUND EXPENDITURES TOTAL		1,167,950	1,163,973	827,708	1,256,069	1,201,146	1,382,853



Fleet Management Fund Detail Budget

<i>TOWN OF WINDSOR</i>		FLEET MANAGEMENT FUND - 10					
ACCT NO	ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJ.	2015 BUDGET
BEGINNING FUND BALANCE		511,065	192,875	130,356	314,437	389,610	337,918
REVENUE		849,760	1,101,454	1,086,963	1,164,001	1,149,453	1,203,351
Available Resources		1,360,825	1,294,329	1,217,318	1,478,439	1,539,064	1,541,269
EXPENDITURES		1,167,950	1,163,973	827,708	1,256,069	1,201,146	1,382,853
ENDING FUND BALANCE		192,875	130,356	389,610	222,370	337,918	158,416
EXPENDITURES BY CATEGORY							
	Personal Services Total	251,858	244,430	202,988	205,695	222,361	213,403
	Operating & Maintenance	286,829	288,426	248,938	340,324	268,610	301,450
	Capital Outlay	629,262	631,116	375,782	710,050	710,175	868,000
	TOTAL EXPENDITURES	1,167,950	1,163,973	827,708	1,256,069	1,201,146	1,382,853



Fleet Management Fund Detail Budget

<i>TOWN OF WINDSOR</i>		FLEET MANAGEMENT FUND - 10					
ACCT NO	ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJ.	2015 BUDGET

Information Technology Fund Detail Budget

TOWN OF WINDSOR		INFORMATION TECHNOLOGY FUND - 11					
ACCT NO	ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJ.	2015 BUDGET
4001-000	Beginning Fund Balance	235,094	188,547	131,273	212,965	159,918	54,380
	<u>CAPITAL CONTRIBUTIONS FROM OTHER FUNDS</u>						
4304-000	Contribution from CIF	0	0	0	210,000	210,000	0
	<i>Sub-Total</i>	0	0	0	210,000	210,000	0
	<u>CHARGES FOR SERVICE</u>						
4410-000	Town Clerk Lease Transfer	26,918	53,389	61,226	80,236	80,236	87,505
4411-000	Mayor & Town Board Lease Transfer	14,387	30,740	38,577	44,666	44,666	45,626
4413-000	Town Manager Lease Transfer	12,608	15,929	17,049	24,403	24,403	28,231
4415-000	Finance Lease Transfer	78,335	25,956	31,553	38,301	38,301	48,665
4416-000	Human Resources Transfer	23,911	15,462	17,701	49,593	49,593	44,949
4418-000	Legal Lease Transfer	0	0	0	10,217	10,217	19,618
4419-000	Planning & Zoning Lease Transfer	51,334	54,553	60,151	71,824	71,824	51,367
4420-000	Economic Development Lease Transfer	0	10,210	11,329	10,217	10,217	14,214
4421-000	Police Department Lease Transfer	73,484	86,890	109,282	126,469	126,469	153,537
4430-000	Public Works Lease Transfer	100,812	85,349	101,023	92,021	92,021	104,563
4431-000	Engineering Department Lease Transfer	29,325	32,361	37,959	44,698	44,698	43,261
4451-000	Recreation Lease Transfer	110,903	52,723	58,321	75,406	75,406	56,770
4454-000	Parks Department Lease Transfer	37,877	50,166	60,243	64,593	64,593	72,308
4456-000	Art & Heritage Lease Transfer	16,652	13,631	15,870	15,959	15,959	21,476
4471-000	Water Fund Lease Transfer	21,090	14,089	16,328	15,946	15,946	16,072
4482-000	Sewer Plant Lease Transfer	16,883	19,112	22,471	21,585	21,585	21,983
4490-000	CRC Lease Transfer	0	55,021	59,499	63,012	63,012	50,860
	<i>Sub-Total</i>	614,519	615,581	718,583	849,146	849,146	881,006
	<u>MISCELLANEOUS REVENUE</u>						
4368-000	Miscellaneous Revenue	0	0	0	0	7,200	0
4381-000	Sale of Used Equipment	0	0	1,327	0	0	0
	<i>Sub-Total</i>	0	0	1,327	0	7,200	0
INFORMATION TECHNOLOGY REVENUE TOTAL		614,519	615,581	719,909	1,059,146	1,066,346	881,006
	AVAILABLE RESOURCES	849,614	804,128	851,183	1,272,110	1,226,264	935,386

Information Technology Fund Detail Budget

TOWN OF WINDSOR		INFORMATION TECHNOLOGY FUND - 11					
ACCT NO	ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJ.	2015 BUDGET
INFORMATION TECHNOLOGY FUND EXPENDITURES - 11							
INFORMATION TECH - 492							
5111-000	Wages - Full Time	167,920	125,334	144,752	165,370	163,842	209,933
5112-000	Wages - Part Time	4,914	10,405	10,509	14,240	14,540	11,000
5121-000	Wages - Over Time	0	2,987	3,412	3,000	5,242	3,000
5114-000	Merit Pay	0	0	0	0	0	4,918
5126-000	Short Term Disability	0	0	197	256	261	262
5127-000	Long Term Disability	824	544	616	739	759	1,022
5128-000	Vision Insurance	310	234	190	310	310	446
5130-000	FICA-Med	2,235	1,924	2,172	2,648	2,624	3,318
5131-000	FICA	9,557	8,225	9,288	11,322	11,220	14,189
5132-000	Medical Insurance	34,952	23,836	24,483	30,016	27,850	38,962
5133-000	Employee Retirement	8,321	6,392	5,514	7,255	5,843	8,443
5134-000	Unemployment Insurance	449	389	440	548	538	687
5135-000	Workers Compensation Insurance	477	501	515	405	436	437
5136-000	Dental Insurance	2,950	2,141	2,040	2,383	2,217	2,577
5137-000	Staff Development	7,585	536	1,818	4,000	3,216	4,000
5138-000	Life Insurance	720	362	363	403	414	558
5144-000	Employee Assistance Administration	123	94	94	117	117	156
	<i>Personal Services Total</i>	241,336	183,903	206,403	243,012	239,428	303,907
6210-000	Office Supplies	1,303	345	1,741	750	3,119	750
6216-000	Reference Books/Materials	817	204	0	100	0	100
6217-000	Dues/Fees/Subscriptions	35	175	20	200	20	200
6218-000	Small Equipment Items	1,719	272	4,785	6,739	17,410	7,650
6240-000	Equipment Repairs/Supplies	547	10	15,005	11,000	9,200	16,250
6245-000	Travel/Mileage	934	269	423	500	160	200
6253-000	Contract & Hosting Services	24,061	108,772	24,001	90,483	30,373	43,083
6285-000	Software Maintenance Contracts	86,655	84,093	118,312	162,900	145,839	176,288
6286-000	Computer Hardware	135,762	53,881	106,145	39,800	40,031	92,850
6287-000	Computer Software (new)	14,776	23,836	6,353	6,000	5,935	135,300
6288-000	Copier Lease Payments	48,344	35,018	36,531	35,000	30,643	35,000
6289-000	Credit Card Processing Fees	42,673	48,597	48,314	45,000	48,920	46,400
	<i>Operating & Maintenance Total</i>	357,626	355,472	361,630	398,472	331,650	554,071
8440-000	Machinery/Equipment	51,318	120,888	100,043	581,000	588,000	10,000
	<i>Capital Outlay Total</i>	51,318	120,888	100,043	581,000	588,000	10,000
7012-000	Facility Services Transfer	10,786	12,592	23,189	12,806	12,806	13,401
	<i>Interfund Loans & Transfers Total</i>	10,786	12,592	23,189	12,806	12,806	13,401
INFORMATION TECHNOLOGY FUND EXPENDITURES TOTAL		661,067	672,855	691,264	1,235,290	1,171,884	881,379

Information Technology Fund Detail Budget

<i>TOWN OF WINDSOR</i>		INFORMATION TECHNOLOGY FUND - 11					
ACCT NO	ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJ.	2015 BUDGET
	BEGINNING FUND BALANCE	235,094	188,547	131,273	212,965	159,918	54,380
	REVENUE	614,519	615,581	719,909	1,059,146	1,066,346	881,006
	Available Resources	849,614	804,128	851,183	1,272,110	1,226,264	935,386
	EXPENDITURES	661,067	672,855	691,264	1,235,290	1,171,884	881,379
	ENDING FUND BALANCE	188,547	131,273	159,918	36,820	54,380	54,007
	EXPENDITURES BY CATEGORY						
	Personal Services Total	241,336	183,903	206,403	243,012	239,428	303,907
	Operating & Maintenance	357,626	355,472	361,630	398,472	331,650	554,071
	Debt Service & Transfers	10,786	12,592	23,189	12,806	12,806	13,401
	Capital Outlay	51,318	120,888	100,043	581,000	588,000	10,000
	TOTAL EXPENDITURES	661,067	672,855	691,264	1,235,290	1,171,884	881,379



Information Technology Fund Detail Budget

<i>TOWN OF WINDSOR</i>			INFORMATION TECHNOLOGY FUND - 11				
ACCT NO	ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJ.	2015 BUDGET

Facility Services Fund Detail Budget

TOWN OF WINDSOR		FACILITY SERVICES FUND - 17					
ACCT NO	ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJ.	2015 BUDGET
FACILITY SERVICES FUND REVENUE - 17							
4001-000	<i>Beginning Fund Balance</i>	0	37,213	91,955	46,830	34,513	41,091
CHARGES for FACILITY SERVICE							
4410-000	Town Clerk Services Transfer	16,007	19,022	17,124	19,077	19,077	19,595
4413-000	Town Manager Services Transfer	7,435	9,377	10,257	11,089	11,089	12,223
4415-000	Finance Services Transfer	13,770	15,527	14,161	15,644	15,644	16,184
4416-000	Human Resources Services Transfer	10,427	10,844	10,257	11,089	11,089	13,087
4418-000	Legal Services Transfer	0	0	0	6,444	6,444	6,897
4419-000	Planning & Zoning Services Transfer	13,770	15,527	14,161	15,644	15,644	16,184
4420-000	Economic Development Transfer	7,358	6,337	6,111	6,444	6,444	6,897
4421-000	Police Department Services Transfer	76,649	87,653	82,622	91,983	91,983	96,407
4431-000	Engineering Department Services Transfer	13,770	15,527	14,161	15,644	15,644	16,184
4433-000	Community Events Transfer	0	0	0	0	0	3,591
4450-000	Forestry Services Transfer	3,787	3,631	3,453	3,674	3,674	0
4452-000	Aquatics Services Transfer	0	0	1,149	1,357	1,357	1,381
4454-000	Parks Department Services Transfer	14,357	15,943	4,286	4,918	4,918	3,737
4456-000	Art & Heritage Services Transfer	5,507	5,098	4,664	5,094	5,094	6,521
4457-000	General Administration Services Transfer	137,735	170,211	151,741	174,300	174,300	177,758
4490-000	CRC Services Transfer	188,124	209,308	199,686	217,599	217,599	232,016
4492-000	Information Technology Services Transfer	10,786	12,592	23,189	12,806	12,806	13,401
	<i>Sub-Total</i>	519,481	596,597	557,022	612,806	612,806	642,064
FACILITY SERVICES REVENUE TOTAL		519,481	596,597	557,022	612,806	612,806	642,064
AVAILABLE RESOURCES		519,481	633,810	648,978	659,636	647,319	683,154
FACILITY SERVICES FUND EXPENDITURES - 17							

Facility Services Fund Detail Budget

<i>TOWN OF WINDSOR</i>		FACILITY SERVICES FUND - 17					
ACCT NO	ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJ.	2015 BUDGET
CUSTODIAL SERVICES - 496							
5111-000	Wages - Full Time	116,354	118,948	124,785	129,362	132,170	131,889
5112-000	Wages - Part Time	29,518	29,139	29,736	27,000	33,838	27,000
5121-000	Wages - Over Time	500	1,349	1,302	1,000	1,000	1,000
5114-000	Merit Pay	0	0	0	0	0	3,957
5126-000	Short Term Disability	0	0	332	375	278	280
5127-000	Long Term Disability	354	441	524	583	609	613
5128-000	Vision Insurance	276	388	369	421	421	456
5130-000	FICA-Med	2,024	2,097	2,196	2,282	2,398	2,376
5131-000	FICA	8,653	8,967	9,389	9,756	10,253	10,158
5132-000	Medical Insurance	26,164	31,211	28,553	33,238	25,895	29,838
5133-000	Employee Retirement	469	4,701	3,355	4,867	4,140	6,792
5134-000	Unemployment Insurance	423	427	447	472	493	492
5135-000	Workers Compensation Insurance	6,205	6,331	6,558	6,685	7,207	6,724
5136-000	Dental Insurance	3,149	2,931	2,427	2,770	2,217	2,217
5137-000	Staff Development	124	0	339	800	800	800
5138-000	Life Insurance	450	345	303	318	332	355
5141-000	Uniform Allowance	151	644	469	600	600	600
5144-000	Employee Assistance Administration	0	198	126	156	136	156
	<i>Personal Services Total</i>	194,814	208,115	211,209	220,683	222,786	225,703
6210-000	Office Supplies	547	316	367	300	200	300
6218-000	Small Equipment Items	866	3,391	9,811	3,000	3,244	3,000
6229-000	Custodial Maintenance Supplies	33,464	37,386	33,154	41,000	40,590	41,000
6253-000	Contract Service	9,514	12,125	12,352	15,300	12,330	15,300
6261-000	Telephone	660	660	55	660	550	660
	<i>Operating & Maintenance Total</i>	45,050	53,878	55,738	60,260	56,914	60,260
CUSTODIAL SERVICES EXPENDITURES TOTAL		239,865	261,993	266,948	280,943	279,700	285,963



Facility Services Fund Detail Budget

TOWN OF WINDSOR		FACILITY SERVICES FUND - 17					
ACCT NO	ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJ.	2015 BUDGET
FACILITY MAINTENANCE - 497							
5111-000	Wages - Full Time	99,660	95,351	96,970	98,458	98,004	98,184
5114-000	Merit Pay	0	0	0	0	0	2,946
5126-000	Short Term Disability	0	0	170	173	179	173
5127-000	Long Term Disability	449	360	433	440	454	457
5128-000	Vision Insurance	198	198	198	207	207	223
5130-000	FICA-Med	1,313	1,318	1,359	1,428	1,405	1,466
5131-000	FICA	4,164	5,634	5,812	6,104	6,006	6,270
5132-000	Medical Insurance	24,763	15,891	15,216	16,946	15,764	18,520
5133-000	Employee Retirement	4,801	4,197	3,937	4,923	4,074	5,056
5134-000	Unemployment Insurance	253	253	255	295	258	303
5135-000	Workers Compensation Insurance	3,842	4,370	4,121	4,209	4,538	4,155
5136-000	Dental Insurance	1,968	1,623	1,857	1,996	1,857	1,857
5137-000	Staff Development	332	100	386	800	800	800
5138-000	Life Insurance	395	251	237	240	247	325
5141-000	Uniform Allowance	0	200	0	300	300	300
5144-000	Employee Assistance Administration	83	84	97	78	97	78
	<i>Personal Services Total</i>	142,220	129,830	131,049	136,598	134,190	141,113
6210-000	Office Supplies	372	259	236	300	200	300
6218-000	Small Equipment Items	3,320	2,176	1,055	4,000	4,742	2,500
6229-000	Facility Maintenance Supplies	8,569	16,307	14,935	17,000	10,410	12,000
6246-000	Liability Insurance	0	0	6,282	0	0	0
6249-000	Leases/Rentals	130	42,965	46,035	45,965	44,988	45,965
6253-000	Contract Service	80,473	81,059	139,899	120,000	124,567	104,500
6261-000	Telephone	1,320	1,265	2,025	2,000	1,430	2,000
	<i>Operating & Maintenance Total</i>	94,183	144,031	210,468	189,265	186,338	167,265
7010-000	Fleet Transfer	6,000	6,000	6,000	6,000	6,000	6,000
	<i>Interfund Loans & Transfers Total</i>	6,000	6,000	6,000	6,000	6,000	6,000
FACILITY MAINTENANCE EXPENDITURES TOTAL		242,404	279,861	347,517	331,863	326,529	314,378



Facility Services Fund Detail Budget

<i>TOWN OF WINDSOR</i>		FACILITY SERVICES FUND - 17					
ACCT NO	ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJ.	2015 BUDGET
BEGINNING FUND BALANCE		0	37,213	91,955	46,830	34,513	41,091
REVENUE		519,481	596,597	557,022	612,806	612,806	642,064
Available Resources		519,481	633,810	648,978	659,636	647,319	683,154
EXPENDITURES		482,268	541,855	614,464	612,806	606,228	600,340
ENDING FUND BALANCE		37,213	91,955	34,513	46,830	41,091	82,814
EXPENDITURES BY CATEGORY							
	Personal Services Total	337,035	337,945	342,258	357,281	356,976	366,815
	Operating & Maintenance	139,234	197,909	266,206	249,525	243,252	227,525
	Debt Service & Transfers	6,000	6,000	6,000	6,000	6,000	6,000
	TOTAL EXPENDITURES	482,268	541,855	614,464	612,806	606,228	600,340
DEPARTMENTS/DIVISION SUMMARY							
496	Custodial Services	239,865	261,993	266,948	280,943	279,700	285,963
497	Facility Maintenance	242,404	279,861	347,517	331,863	326,529	314,378
	SUMMARY TOTAL	482,268	541,855	614,464	612,806	606,228	600,340



Windsor Building Authority Fund Detail Budget

<i>TOWN OF WINDSOR</i>		WINDSOR BUILDING AUTHORITY FUND - 16					
ACCT NO	ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJ.	2015 BUDGET
WINDSOR BUILDING AUTHORITY REVENUE		WINDSOR BUILDING AUTHORITY RESERVE					
4001-000	<i>Beginning Fund Balance</i>	145,023	145,483	145,518	145,513	145,528	145,528
4364-000	Interest Income	341	41	15	0	0	0
4368-000	Miscellaneous Revenue	119	0	0	0	0	0
4374-000	Transfer from Capital Improvement Fund	145,080	145,080	145,080	145,080	145,080	145,080
WINDSOR BUILDING AUTHORITY REVENUES TOTAL		145,540	145,121	145,095	145,080	145,080	145,080
AVAILABLE RESOURCES		290,563	290,603	290,613	290,593	290,608	290,608
WINDSOR BUILDING AUTHORITY EXPENDITURES							
WINDSOR BUILDING AUTHORITY - 495							
6217-000	Dues, Fees, Subscriptions	0	5	5	0	0	0
<i>Operating & Maintenance Total</i>		0	5	5	0	0	0
7321-000	Interest Expense/Loan	111,934	110,670	109,357	107,994	107,994	106,579
7350-000	Principal Exp/Loan	33,146	34,410	35,723	37,086	37,086	38,501
<i>Interfund Loans & Transfers Total</i>		145,080	145,080	145,080	145,080	145,080	145,080
WINDSOR BUILDING AUTHORITY EXPENDITURES TOTAL		145,080	145,085	145,085	145,080	145,080	145,080
BEG WINDSOR BUILDING AUTHORITY BAL		145,023	145,483	145,518	145,513	145,528	145,528
REVENUE		145,540	145,121	145,095	145,080	145,080	145,080
Available Resources		290,563	290,603	290,613	290,593	290,608	290,608
EXPENDITURES		145,080	145,085	145,085	145,080	145,080	145,080
END WINDSOR BUILDING AUTHORITY BAL		145,483	145,518	145,528	145,513	145,528	145,528
EXPENDITURE BY CATEGORY							
Operation & Maintenance		0	5	5	0	0	0
Debt Service & Transfers		145,080	145,080	145,080	145,080	145,080	145,080
TOTAL EXPENDITURES		145,080	145,085	145,085	145,080	145,080	145,080



Windsor Building Authority Fund Detail Budget

<i>TOWN OF WINDSOR</i>				WINDSOR BUILDING AUTHORITY FUND - 16			
ACCT NO	ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJ.	2015 BUDGET

Economic Development Incentive Fund Detail Budget

ACCT NO	ACCOUNT NAME	ECONOMIC DEVELOPMENT FUND -20					
		2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJ.	2015 BUDGET
ECONOMIC DEVELOPMENT FUND REVENUE - 20		ECONOMIC DEVELOPMENT FUND					
4001-000	<i>Beginning Fund Balance</i>	0	0	0	0	0	0
4xxx-000	Economic Incentive Package Reimbursements	0	0	0	0	0	0
4364-000	Interest Earnings	0	0	0	0	0	0
4376-000	Transfer from TOW General Fund	0	0	0	0	0	200,000
ECONOMIC DEVELOPMENT FUND REVENUES TOTAL		0	0	0	0	0	200,000
AVAILABLE RESOURCES		0	0	0	0	0	200,000
ECONOMIC DEVELOPMENT FUND EXPENDITURE - 20							
ECONOMIC DEVELOPMENT FUND -435							
7XXX-000	Incentive Loan Disbursements	0	0	0	0	0	0
7XXX-000	Tranfers/Repayments to Other Funds	0	0	0	0	0	0
<i>Debt Service Total</i>		0	0	0	0	0	0
8410-000	Land/Easements	0	0	0	0	0	0
8412-000	Site Improvements	0	0	0	0	0	0
8420-000	Building & Structures	0	0	0	0	0	0
<i>Capital Outlay Total</i>		0	0	0	0	0	0
ECONOMIC DEVELOPMENT FUND EXPENDITURES TOTAL		0	0	0	0	0	0
BEGINNING ECONOMIC DEV. FUND BALANCE		0	0	0	0	0	0
REVENUE		0	0	0	0	0	200,000
Available Resources		0	0	0	0	0	200,000
EXPENDITURES		0	0	0	0	0	0
ENDING ECONOMIC DEV. FUND BALANCE		0	0	0	0	0	200,000

Economic Development Incentive Fund Detail Budget

ECONOMIC DEVELOPMENT FUND -20							
ACCT NO	ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJ.	2015 BUDGET

Community Recreation Center Expansion Fund Detail Budget

TOWN OF WINDSOR		COMMUNITY/RECREATION CENTER EXPANSION FUND - 21					
ACCT NO	ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 PROJ.	2015 BUDGET
COMMUNITY /RECREATION CENTER EXPANSION FUND REVENUE - 0X							
4001-000	<i>Beginning Fund Balance</i>	0	0	0	0	0	0
4313-000	Sales Tax	0	0	0	0	0	1,406,250
4318-000	Construction Use Tax	0	0	0	0	0	282,565
4364-000	Interest Income	0	0	0	0	0	135,000
4336-000	Bond Proceeds	0	0	0	0	0	16,100,000
COMMUNITY/RECREATION CENTER EXPANSION FUND REVENUE TOTAL		0	0	0	0	0	17,923,815
AVAILABLE RESOURCES		0	0	0	0	0	17,923,815
COMMUNITY/RECREATION CENTER EXPANSION FUND EXPENDITURES - 21							
PROGRAMMING & OPERATIONS - 493							
8420-000	Design and Construction Documents	0	0	0	0	0	1,352,201
8420-000	Facility construction	0	0	0	0	0	6,787,200
8420-000	Site Construction	0	0	0	0	0	96,221
8420-000	Other Project Development Costs	0	0	0	0	0	387,645
8420-000	Contingency	0	0	0	0	0	862,327
	<i>Capital Outlay Total</i>	0	0	0	0	0	9,485,594
COMMUNITY/REC. CENTER EXPANSION TOTAL		0	0	0	0	0	9,485,594
BEGINNING FUND BALANCE		0	0	0	0	0	0
REVENUE		0	0	0	0	0	17,923,815
Available Resources		0	0	0	0	0	17,923,815
EXPENDITURES		0	0	0	0	0	9,485,594
ENDING FUND BALANCE		0	0	0	0	0	8,438,221
EXPENDITURES BY CATEGORY							
	Personal Services Total	0	0	0		0	0
	Operating & Maintenance	0	0	0	0	0	0
	Debt Service & Transfers	0	0	0	0	0	0
	Capital Outlay	0	0	0	0	0	9,485,594
TOTAL EXPENDITURES		0	0	0	0	0	9,485,594