

PUBLIC HEARING

NOVEMBER 28, 2016



2017 PROPOSED BUDGET CONDENSED SUMMARY

TOWN OF WINDSOR, COLORADO
JANUARY 1, 2017 – DECEMBER 31, 2017



Town of Windsor 2017 Proposed Budget Overview

Fund	Beginning Balance	Revenues	Expenditures	Ending Balance
General Fund	\$ 9,468,267	\$ 16,268,567	\$16,266,902	\$ 9,469,932
Park Improvement Fund	6,220,861	1,909,705	283,286	7,847,280
Conservation Trust Fund	729,469	221,597	183,000	768,066
Capital Improvement Fund	13,688,374	10,976,048	13,447,950	11,216,472
Community Rec Center Fund	522,879	1,314,612	1,306,257	531,234
Community Rec Center Expansion Fund	3,501,337	3,652,080	2,509,793	4,643,625
Water Fund O & M	7,549,818	4,027,539	5,098,697	6,478,660
Water Fund PIF	8,879,170	2,081,088	2,214,986	8,745,272
Water Fund PIF NISP	(368,825)	99,275	330,000	(599,550)
Water Fund Raw Water	1,431,338	1,550,889	2,982,227	-
Water Fund / Non-Potable	(884,391)	1,793,698	1,179,830	(270,524)
Sewer Fund O & M	3,968,606	2,126,136	4,090,447	2,004,295
Sewer Fund PIF	7,225,485	1,637,679	2,485,212	6,377,951
Storm Drain Fund O & M	606,266	332,392	444,972	493,686
Storm Drain Fund PIF	360,949	794,391	624,368	530,973
Fleet Management Fund	423,843	828,351	1,098,303	153,891
Information Technology Fund	11,223	1,521,758	1,467,278	65,703
Facilities Services Fund	135,664	854,875	854,875	135,664
Windsor Building Authority Fund	145,356	145,080	145,080	145,356
Economic Development Incentive Fund	127,202	72,798	-	200,000
All Funds Total	\$63,742,893	\$ 52,208,558	\$57,013,463	\$58,937,988

**COMMUNICATIONS
BUDGET TRANSMITTAL MESSAGE**

The 2017 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 2017.

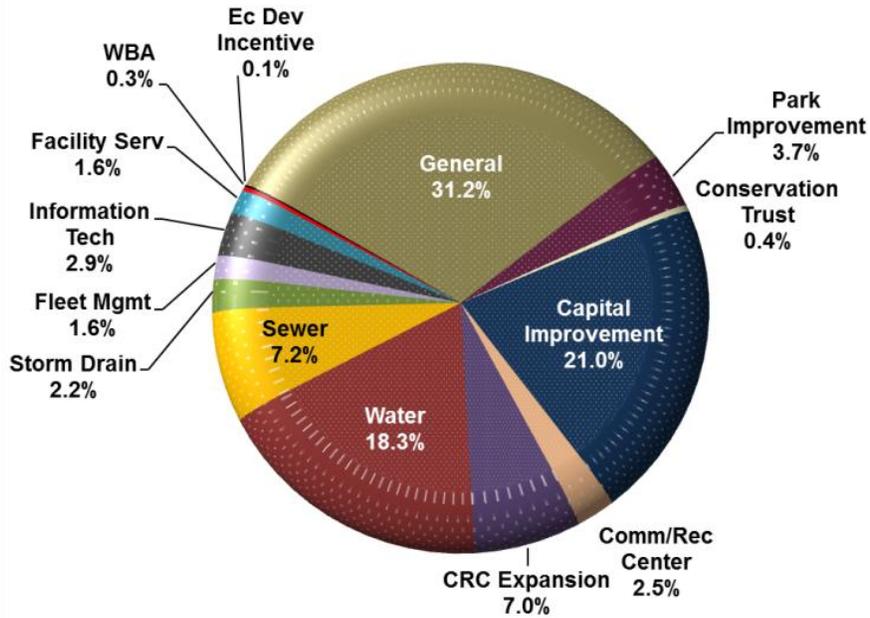
REVENUE RESOURCES

General Fund	\$	25,736,834
Park Improvement Fund		8,130,566
Conservation Trust Fund		951,066
Capital Improvement Fund		24,664,422
Community / Recreation Center Fund		1,837,491
Water Fund		26,159,599
Sewer Fund		14,957,906
Storm Drainage Fund		2,093,999
Community Recreation Center Expansion Fund		7,153,417
Fleet Management Fund		1,252,194
Information Technology Fund		1,532,981
Facilities Services Fund		990,540
Windsor Building Authority		290,436
Economic Development Incentive Fund		200,000
TOTAL ALL FUNDS	\$	115,951,451

ESTIMATED EXPENDITURES

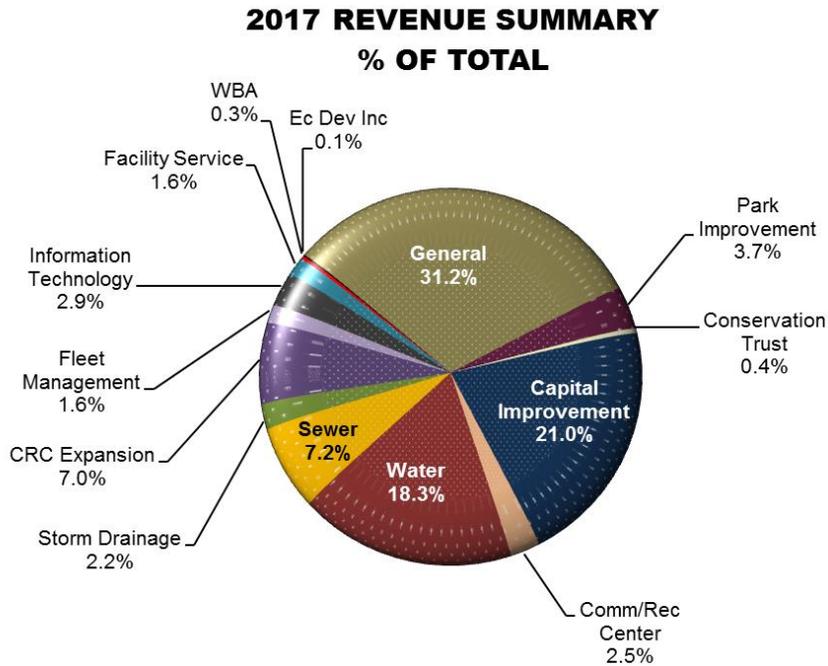
General Fund	\$	16,266,902
Park Improvement Fund		283,286
Conservation Trust Fund		183,000
Capital Improvement Fund		13,447,950
Community / Recreation Center Fund		1,306,257
Water Fund		11,805,740
Sewer Fund		6,575,659
Storm Drainage Fund		1,069,340
Community Recreation Center Expansion Fund		2,509,793
Fleet Management Fund		1,098,303
Information Technology Fund		1,467,278
Facilities Services Fund		854,875
Windsor Building Authority		145,080
Economic Development Incentive Fund		0
TOTAL ALL FUNDS	\$	57,013,463

**2017 REVENUE SUMMARY % OF TOTAL
All Funds**



TOWN OF WINDSOR ALL FUND REVENUE SUMMARY by Source 2017 BUDGET															
Revenue	General Fund	Park Improv. Fund	Conserv. 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	12,151,006	152,968	-	5,637,492	671,515	2,747,786	-	-	-	-	-	-	-	-	21,360,768
Licenses	280,716	-	-	-	-	-	-	-	-	-	-	-	-	-	280,716
Intergov. Revenue	1,088,596	-	-	-	-	-	-	-	-	-	-	-	-	-	1,088,596
Services	1,090,904	-	-	-	256,037	861,225	-	-	-	-	-	-	-	-	2,208,166
Fines	173,957	-	-	-	-	-	-	-	-	-	-	-	-	-	173,957
Miscellaneous	137,241	-	-	-	-	-	-	4,000	-	10,000	80,000	-	-	-	231,241
Collections for Other Govern	189,224	-	-	-	-	-	-	-	-	-	-	-	-	-	189,224
Park Improv. Fees	-	1,756,243	-	-	-	-	-	-	-	-	-	-	-	-	1,756,243
Lottery Funds	-	-	221,372	-	-	-	-	-	-	-	-	-	-	-	221,372
Traffic Impact Fees	-	-	-	1,225,042	-	-	-	-	-	-	-	-	-	-	1,225,042
Water Sales	-	-	-	-	-	-	3,571,861	-	-	-	-	-	-	-	3,571,861
Plant Invest. Fees	-	-	-	-	-	-	1,927,030	1,445,693	793,160	-	-	-	-	-	4,165,883
Raw Water Fees	-	-	-	-	-	-	1,460,889	-	-	-	-	-	-	-	1,460,889
Sanitary Sewer Serv	-	-	-	-	-	-	-	1,933,188	-	-	-	-	-	-	1,933,188
Drainage Service	-	-	-	-	-	-	-	-	322,392	-	-	-	-	-	322,392
Interest/Invest Income	-	494	225	136,892	60	43,069	268,178	5,934	1,231	-	-	-	-	-	456,083
Grants	375,000	-	-	376,350	-	-	375,000	375,000	10,000	-	-	-	-	-	1,511,350
Loan Proceeds	-	-	-	-	-	-	1,254,730	-	-	-	-	-	-	-	1,254,730
Interfund Transfers/Loans	781,923	-	-	3,600,271	387,000	-	694,801	-	-	818,351	1,441,758	854,875	145,080	72,798	8,796,858
TOTAL REVENUES	16,268,567	1,909,705	221,597	10,976,048	1,314,612	3,652,080	9,552,489	3,763,815	1,126,783	828,351	1,521,758	854,875	145,080	72,798	52,208,558

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.

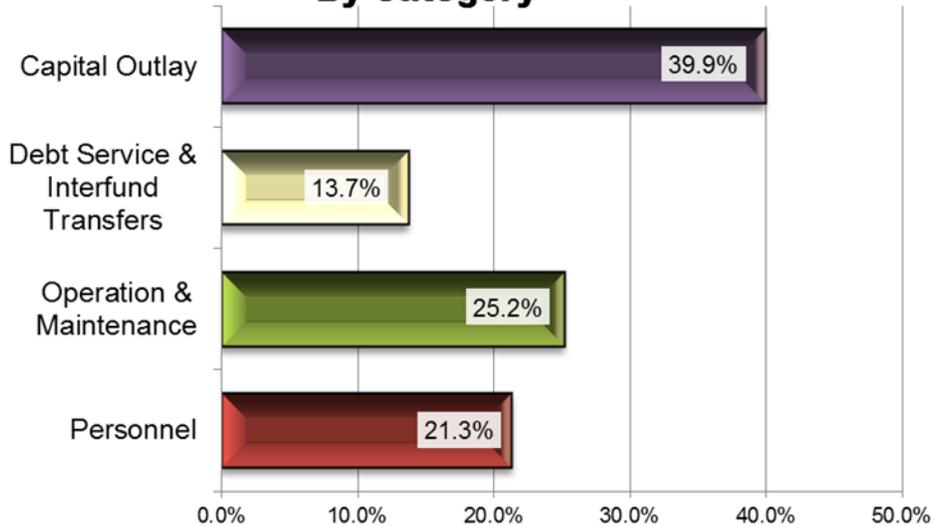


TOWN OF WINDSOR - 2017 BUDGET			
<u>Revenue Summary</u>	Adopted	Proposed	% of Total
with percentage change	2016	2017	2017
General Fund	\$ 15,000,914	\$ 16,268,567	31.2%
Park Improvement Fund	1,262,226	1,909,705	3.7%
Conservation Trust Fund	215,470	221,597	0.4%
Capital Improvement Fund	9,438,628	10,976,048	21.0%
Community / Rec. Center Fund	1,037,681	1,314,612	2.5%
Water Fund	7,102,101	9,552,489	18.3%
Sewer Fund	3,101,631	3,763,815	7.2%
Storm Drainage Fund	2,435,399	1,126,783	2.2%
CRC Expansion Fund	2,292,311	3,652,080	7.0%
Fleet Management Fund	1,123,351	828,351	1.6%
Information Technology Fund	1,041,016	1,521,758	2.9%
Facility Services Fund	688,186	854,875	1.6%
Windsor Building Authority Fund	145,080	145,080	0.3%
Economic Development Incentive Fund	161,326	72,798	0.1%
	\$ 45,045,317	\$ 52,208,558	100%
Percentage Change		15.9%	

General Fund reflects increased property and sales tax for 2017. Capital Improvement Fund for 2017 includes a General Fund transfer for the Public Works Maintenance Facility. Increased building permits in 2017 increases impact fees in Park Improvement, Capital Improvement, Water, Sewer and Storm Drainage funds. Storm Drainage fund budgeted \$1,377,923 in grants for the Law Basin Master Channel project.

FINANCIAL PLAN
EXPENDITURE SUMMARIES

**2017 TOTAL EXPENDITURES
By Category**



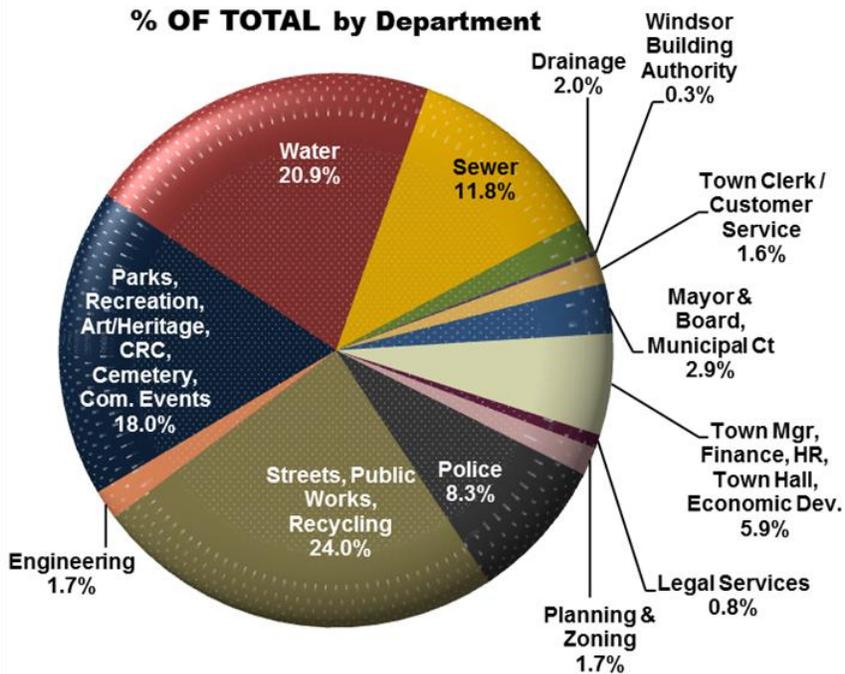
TOWN OF WINDSOR						
ALL FUND EXPENDITURE BREAKDOWN BY CATEGORY						
2017 BUDGET						
	2013	2014	2015	2016	2016	2017
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
Personnel	\$ 8,274,359	\$ 8,901,157	\$ 9,597,155	\$ 11,039,838	\$ 10,775,763	\$ 12,434,455
Operation & Maintenance	8,262,641	9,895,244	9,850,650	10,903,505	11,128,064	14,711,302
Debt Service & Interfund Transfers	5,705,500	7,434,127	8,213,265	7,574,810	7,647,611	7,989,710
Capital Outlay	6,127,870	13,255,791	17,727,214	27,886,563	34,990,278	21,877,996
Total Expenditures	\$28,370,370	\$39,486,319	\$45,388,285	\$57,404,716	\$64,541,717	\$57,013,463
Personnel	29.2%	22.5%	21.1%	19.2%	16.7%	21.8%
Operation & Maintenance	29.1%	25.1%	21.7%	19.0%	17.2%	25.8%
Debt Service & Interfund Transfers	20.1%	18.8%	18.1%	13.2%	11.8%	14.0%
Capital Outlay	21.6%	33.6%	39.1%	48.6%	54.2%	38.4%
Total Expenditures	100%	100%	100%	100%	100%	100%

Large capital projects completed in 2016, such as Railroad Quiet Zones, Law Basin Master Channel and Law Basin West Tributary Channel, New Liberty Road Extension, Eastman Park Dr. / 7th St. Roundabout, and the CRC Expansion. 2017 includes the PW/Parks Maintenance Facility

TOWN OF WINDSOR ALL FUND EXPENDITURE SUMMARY by Department 2017 BUDGET				
EXPENDITURES	2017 Total	% of Total	2016 Total	% Change 2016 - 2017
Town Clerk / Customer Service	\$ 940,059	1.6%	\$ 873,740	7.6%
Mayor & Board, Municipal Ct	1,667,172	2.9%	1,554,327	7.3%
Town Manager, Finance, HR, Town Hall, Economic Development	3,381,452	5.9%	3,073,916	10.0%
Legal Services	450,618	0.8%	388,029	0.0%
Planning & Zoning	946,886	1.7%	787,014	20.3%
Police	4,730,175	8.3%	4,038,405	17.1%
Streets, Public Works, Recycling	13,687,809	24.0%	11,427,880	19.8%
Engineering	996,928	1.7%	1,033,608	-3.5%
Parks, Recreation, Art/Heritage, CRC, Cemetery, Community Events	10,285,534	18.0%	17,967,389	-42.8%
Water	11,913,145	20.9%	8,812,565	35.2%
Sewer	6,725,324	11.8%	3,558,779	89.0%
Drainage	1,140,206	2.0%	3,739,283	-69.5%
Windsor Building Authority	145,080	0.3%	145,080	0.0%
Facility Services	3,076	0.0%	4,700	0.0%
TOTAL EXPENDITURES	\$ 57,013,463	100%	\$ 57,404,716	-0.68%

Several larger projects were completed in 2016. The Mayor & Board, Public Works, Water and Sewer expenditures are affected by the Public Works/Parks Maintenance Facility in 2016 and 2017. Engineering decreased with the elimination of a budgeted position that was never filled. Parks and Recreation is less for 2017 with the completion of the CRC Expansion. Two large storm drainage projects were also completed in 2016.

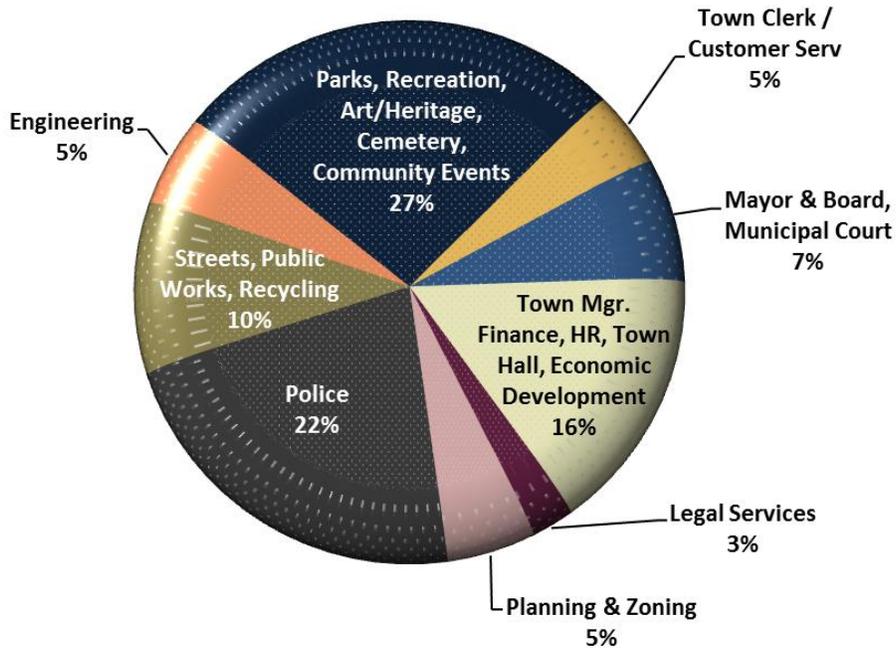
2017 ALL FUND EXPENDITURE SUMMARY



TOWN OF WINDSOR							
GENERAL FUND EXPENDITURE SUMMARY by Division							
2017 BUDGET							
EXPENDITURES	2015 ACTUAL	2016 BUDGET	2016 PROJECTED	2017 BUDGET	% of 2017 Total	\$ Inc/Dec 2016-2017	%Inc/Dec 2016-2017
Town Clerk / Customer Service	\$ 605,660	\$ 690,854	\$ 690,973	\$ 739,250	5%	\$ 48,396	7%
Mayor & Board, Municipal Court	534,212	1,122,973	1,132,957	1,204,780	7%	81,808	7%
Town Mgr. Finance, HR, Town Hall, Economic Development	2,049,793	2,242,885	2,260,523	2,534,197	16%	291,312	13%
Legal Services	368,967	380,497	371,102	409,452	3%	28,955	8%
Planning & Zoning	616,909	701,114	609,108	852,138	5%	151,024	22%
Police	3,187,568	3,273,456	3,375,111	3,624,564	22%	351,108	11%
Streets, Public Works, Recycling	1,587,351	1,633,337	1,588,388	1,663,091	10%	29,754	2%
Engineering	748,075	887,113	810,599	887,824	5%	711	0%
Parks, Recreation, Art/Heritage, Cemetery, Community Events	4,091,298	4,080,253	3,940,977	4,351,605	27%	271,352	7%
TOTAL EXPENDITURES	\$ 13,789,832	\$ 15,012,482	\$ 14,779,739	\$ 16,266,902	100%	\$ 1,254,420.44	8%

The 2017 General Fund budget reflects the addition of 5.5 employees. The Mayor and Board entries for 2016 and 2017 includes \$583,250 transfers to Capital Improvement Fund for the General Fund share of the Public Works/Parks Maintenance Facility

**2017 GENERAL FUND EXPENDITURES
Percentage by Division**



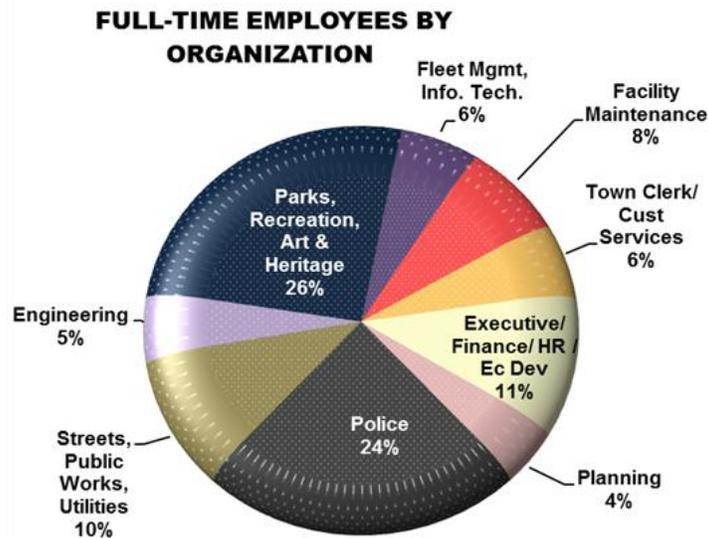
If all of the full-time positions are approved during the budget process, the employee roster will be as follows:

FULL-TIME EMPLOYEE COMPARISON								
Number by Department								
Department	Actual 2011	Actual 2012	Actual 2013	Actual 2014	Actual 2015	Projected 2016	Budgeted 2017	Percent of 2017
Town Clerk / Customer Service	7	7	7	7	8	8	8	6.0%
Executive & Legal	2	2	2	3	4.75	5.75	4.75	3.5%
Finance	5	5	5	5	5	5	5	3.7%
Human Resources	2	2	2	3	3	3	3	2.2%
Planning	5	5	5	5	5	6	6	4.5%
Economic Development	1	1	1	1	2	2	2	1.5%
Police	23	25	25	26	27	28	32	23.8%
Recycling**	-	-	-	-	-	-	-	0.0%
Streets***	3	3	3	3	4	4.70	5	3.7%
Pub Works	2	2	2	2	2	2	2	1.5%
Engineering	5	5	5	5	6	7	7	5.2%
Cemetery	1	1	1	1	1	1	1	0.7%
Community Events	-	-	-	1	-	-	-	0.0%
Forestry	2	2	2	2	2	2	3	2.2%
Recreation	5	5	5	5	5	7	9	6.7%
Aquatics**	-	-	-	-	-	-	-	0.0%
Park Maintenance	6	6	7	7	7	7	8	6.0%
Art & Heritage/Museum	2	2	2	2	2	2	3	2.2%
Community/Recreation Center	4	4	5	4	4	4	4	3.0%
Community/Recreation Center Expan.	-	-	-	-	2.62	6.38	6.38	4.7%
Water Utility***	3	3	3	4	2.5	2.5	2.5	1.9%
Sewer Utility	3	3	3	4	4.5	4.5	4.5	3.3%
Storm Drain Utility ***	1	1	1	1	0	0	0	0.0%
Fleet Management	3	3	3	3	3	3	3	2.2%
Information Technology	3	3	3	3	4	5	5	3.7%
Facility Services	6	6	6	6	6	7.75	10.28	7.6%
Total Full Time Employees	94	96	98	103	110.37	123.58	134.41	100.0%
Total Part Time Employees	14	42.13 FTE*	39.85 FTE	39.15 FTE	34.3 FTE	33.6 FTE		
Total Seasonal Employees	39.1 FTE							

*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



New positions are in Police, Parks, Forestry, and Art & Heritage.

STAFFING AND PERSONNEL

Budget requests for additional personnel in the 2017 Budget underscore the continued pressures on Town staff. Funds are allocated for the equivalent net increase of 5.5 FTE new positions. All are in the General Fund: four new Police Officers, a Parks Maintenance Laborer, a Forestry Maintenance Technician which will replace two part-time forestry laborers, and a Museum Educator which will change from a part-time position to a full-time position. There was an elimination of one position in the Engineering Department, a part-time Sales Tax Assistant added and a part-time Communications Specialist addition.

There is a constant shortage of coverage in the Police Department, so it was decided to increase the police force by four new officers. One will be hired in 2016, one in January and two in March of 2017. The Parks Maintenance Technician and Forestry Technicians will begin in March as well. The Museum Education position began in 2016.

With the growth of development and development reviews, the Planning Department had need of senior planners so two associate planners were promoted to senior planners.

STAFFING AND PERSONNEL RELATED COSTS

A summary of new full-time positions proposed for the 2017 Budget year follows:

NEW FULL-TIME POSITIONS PROPOSED FOR 2017		
Position	2017 Salary & Benefits	Funding Source
Police Officer (1 FTE) hired in 2016	\$ 68,897	General Fund
Police Officer (1 FTE) hire Jan	66,077	General Fund
Police Officer (1 FTE) hire Mar	54,764	General Fund
Police Officer (1 FTE) hire Mar	54,764	General Fund
Parks Maintenance Laborer (1 FTE) hire Mar	37,661	General Fund
Forestry Maintenance Tech (1 FTE) hire Mar	41,682	General Fund
Museum Educator (1 FTE) hired in 2016	33,183	General Fund

Eliminated 2.7 positions (Engineering 1FTE, Museum part-time 0.7FTE, 2 Forestry part-time 1 FTE)

Added part-time Sales Tax Assistant 0.7FTE and a part-time Communications Specialist 0.5 FTE

Net addition of 5.5 FTE

The following are the major Capital Projects for 2017.

2017 MAJOR CAPITAL IMPROVEMENT PLAN PROJECTS			
Over \$100,000			
Fund	Source	Description	2017 Budget
GF/CIF/WF/SF	Sales/Use Tx/User Fees	PW/Parks Maintenance Facility (split GF, CIF, WF, SF) w/ DOLA grant	\$11,667,000
CIF	Sales/Use Tax	Street Maintenance - Overlays, sealcoating, crack sealing, concrete replacement	2,500,000
CIF/WF/SF	Sales/Use Tx/Impact fees	PW/Parks Maintenance Facility off-site improvements (split CIF, WF, SF)	1,500,000
CIF	Sales/Use Tx/RIF	SH 257 Roundabout (1/2 CIF, 1/2 RIF)	750,000
CIF	Sales/Use Tax	County Line Road ditch erosion mitigation construction	600,000
SF	SF User fees	Sewer Lift Station #5	530,000
WF	WF Non-Potable	Kyger Reservoir pump station balance	420,000
SF	SF Impact Fees	Chemical Treatment Facility	375,000
CIF	Sales/Use Tax	Harmony Road/WCR 15 traffic signal construction	340,000
CIF	Sales/Use Tax	I-25 Widening/Improvement (2017-2019)	333,333
WF	WF Impact Fees	Northern Integrated Supply Project (NISIP)	330,000
CIF	Sales/Use Tax	Hwy 257 Improvements from Walnut to So of Garden St	320,000
CIF	Sales/Use Tax	Boardwalk Farmer's Market construction	318,380
CIF	Sales/Use Tax	Windsor High School Pool Repairs (2017-2019)	300,000
WF	WF Impact Fees	Kyger Reservoir - water supply	298,000
WF	WF Impact Fees	Water Transmission Line connecting N. Weld Co	231,000
CIF	Sales/Use Tax	IT - Fiber Optic System Expansion	175,000
SF	SF Impact Fees	Sewer Line Oversizing South Hill / Windshire	170,658
CIF	Sales/Use Tax	Operations Study for SH-257/392	150,000
SDF	SD Impact Fees	Davis Seepage Pipe Improvements	150,000
SF	SF Impact Fees	Sewer Lift Station #7	140,000
SDF	SD Impact Fees	Chimney Park Detention Pond Ph 2	135,000
PIF	LCOS	Highland Meadows Park playground resurface	125,000
CIF	Sales/Use Tax	Renovate Parks Facility	125,000
SDF	Monthly User Fees	Storm Drainage Master Plan Update Ph 2	125,000
WF	WF Impact Fees	Water Line Oversizing So Hill/Windshire	123,630
CIF	Sales/Use Tax	Demolish Metal Building 7th & Ash St	100,000
PIF	Community Pk Fee	Diamond Valley Field Phase Development	100,000
CTF	Lottery	Windsor Trail Highland Meadows Pkwy Crossroads to Belmont Design/Construct	100,000
CIF	Sales/Use Tax	WCR 17 Shoulder Improvements	100,000

Fund Codes: **GF**- General Fund, **PIF** – Park Improvement Fund, **CTF** – Conservation Trust Fund, **CIF** – Capital Improvement Fund, **WF** – Water Fund, **SF** – Sewer Fund, **SDF** – Storm Drainage Fund