

Town of **WINDSOR** *Colorado*

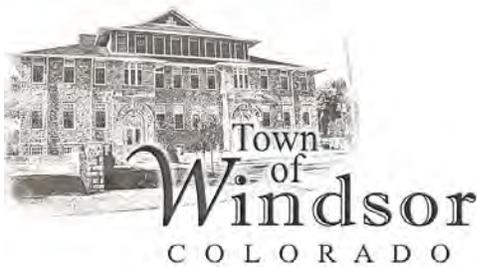


# 2012 BUDGET

JANUARY 1, 2012 - DECEMBER 31, 2012



Town of Windsor  
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Windsor, CO 80550  
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# 2012 BUDGET

JANUARY 1, 2012 – DECEMBER 31, 2012

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 2012</i>
Mayor Pro Tem <i>District 3</i>	Matthew A. O'Neill	<i>Apr 2012</i>
Town Board Member <i>District 1</i>	Don Shanfelt	<i>Apr 2012</i>
Town Board Member <i>District 2</i>	Don Thompson	<i>Apr 2014</i>
Town Board Member <i>District 4</i>	Kristie Melendez	<i>Apr 2014</i>
Town Board Member <i>District 5</i>	Robert Bishop-Cotner	<i>Apr 2012</i>
Town Board Member <i>District 6</i>	Mike Carrigan	<i>Apr 2014</i>

## TOWN STAFF

Town Manager	Kelly Arnold
Town Attorneys	John Frey & Ian McCargar <i>of the Firm of Frey McCargar &amp; Plock, LLC</i>
Municipal Judge	Mike Manning
Director of Finance/Information Systems	Dean Moyer
Director of Human Resources	Mary Robins
Director of Planning	Joe Plummer
Director of Engineering	Dennis Wagner
Chief of Police	John Michaels
Director of Parks, Recreation & Culture	Melissa M. Chew
Director of Public Works	Terry Walker
Town Clerk/Customer Service Administrator	Patti Garcia
Business Development Manager	Stacy Johnson

TOWN OF WINDSOR  
301 Walnut Street  
Windsor, Colorado 80550

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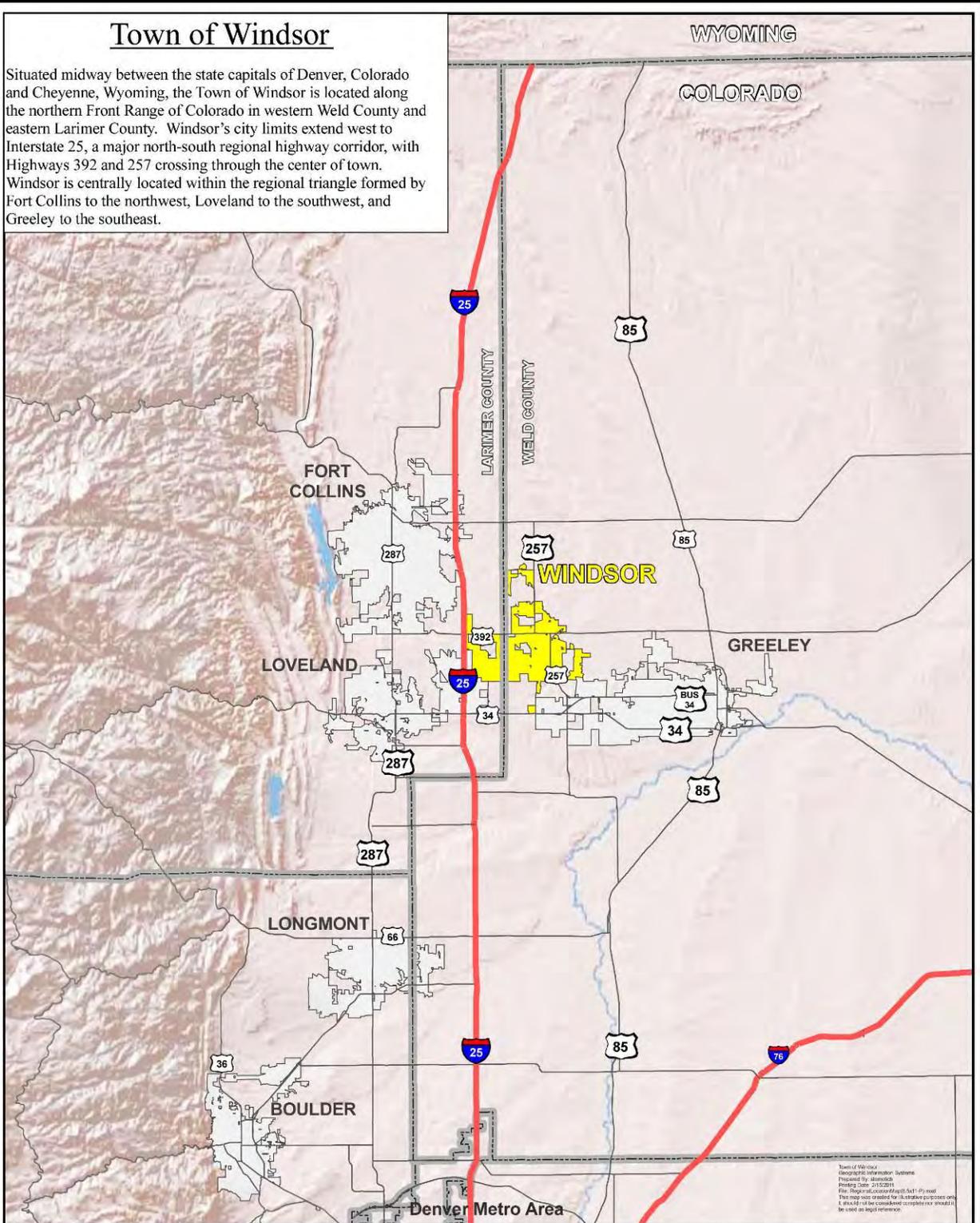
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## Town of Windsor

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

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# 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, 2011**

*Linda C. Danson Jeffrey R. Emer*

President

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, 2011**. This was the sixth 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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# TABLE OF CONTENTS

## **COMMUNICATIONS**

BUDGET TRANSMITTAL LETTER.....	1
BUDGET TRANSMITTAL MESSAGE.....	13
Community Profile .....	14
Major Employers and Sales Taxpayers.....	16
Principal Property Taxpayers.....	17
Land Use – <i>map</i> .....	18
Property Value and Construction – 10 years .....	19
Miscellaneous Statistical Data .....	19
Town Parks and Facilities – <i>map</i> .....	20
Town Parks and Facilities.....	21
Town Board Vision – Goals – Strategic Plan 2008-2013-2023.....	22
Our Mission.....	22
Our Goals and Objectives .....	23
Our Philosophy.....	36
Employees’ Core Beliefs Reflect PRIDE.....	36
Goals Addressed in 2012 Budget.....	37
Budget Process for 2012.....	39
Planning Processes that Impact the Budget.....	40
Budget Roles and Responsibilities.....	41
Review and Approval of the Budget.....	41
Amendments to the Budget.....	41
Implementation of the Budget.....	41
Monitoring the Budget .....	41
Transfer of Appropriations.....	41
Supplemental Budgets.....	41
Budget Calendar .....	42

## **POLICIES**

BALANCED BUDGET DEFINITION .....	43
FINANCIAL POLICIES .....	43
Components of Fiscal Stability .....	43
Principles and Procedures .....	43
Investment Policy .....	44
Expenditure Policy.....	44
Debt Policy .....	45
Financial Planning Policy .....	45
Revenue Policy .....	46

## **OPERATIONS**

TOWN GOVERNMENT FORM AND STRUCTURE.....	47
Form of Government .....	47
Powers of the Town .....	47
Town Board .....	47
Town Manager.....	47
Department .....	47
Division.....	47
Department, Division, Funding Source .....	48

*Table of Contents*

Use of Funds by Department .....	49
Boards and Commissions .....	49
Voting Districts for Town Board – <i>map</i> .....	50
DEPARTMENTAL OVERVIEW .....	51
Town Clerk and Customer Service .....	53
Executive and Legal Department .....	59
Finance / Information Technology Department .....	67
Human Resources Department .....	73
Planning & Zoning Department .....	77
Police Department .....	81
Public Works Department .....	87
Engineering Department .....	95
Parks, Recreation & Culture Department .....	101
ORGANIZATIONAL CHART .....	111
STAFFING AND PERSONNEL .....	113

**FINANCIAL PLAN**

FINANCIAL STRUCTURE .....	117
DESCRIPTION OF FUNDS .....	117
Governmental Funds .....	117
Proprietary Funds .....	118
BASIS OF ACCOUNTING .....	118
BASIS OF BUDGETING .....	118
BALANCED BUDGET .....	119
OVERVIEW OF FUND STRUCTURE – <i>chart</i> .....	120
FUND BALANCE SCHEDULE .....	121
REVENUE .....	123
Overview .....	123
General Fund Revenue Sources .....	124
Property Tax .....	125
Sales Tax .....	125
Franchise Taxes .....	128
Intergovernmental Revenue .....	129
Park Improvement Fund .....	131
Conservation Trust Fund .....	132
Capital Improvement Fund .....	133
Sales Tax .....	133
Grants .....	133
Construction Use Tax .....	133
Developer Contributions .....	135
Traffic Impact Fees .....	135
Community Recreation Fund .....	137
Sales Tax .....	137
Program and Admission Charges .....	137
Construction Use Tax .....	138
Inter-Fund Transfers .....	138
Water Fund .....	138
Monthly Water Sales .....	139
Plant Investment Fees .....	139
Raw Water Fees .....	141
Sewer Fund .....	142

*Table of Contents*

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Monthly Sewer Fees .....	142
Plant Investment Fees .....	144
Storm Drainage Fund.....	145
Plant Investment Fees .....	145
Monthly Storm Drainage Fees .....	146
Monthly Basin Improvement Fees.....	147
REVENUE SUMMARIES.....	149
All Fund Revenue by Source .....	149
2012 Total Combined Revenue by Source .....	150
2012 Revenue Summary by Fund and Source.....	151
2012 Budget Revenue Summary by Fund with Percent Change .....	152
<b>RESOURCES AND EXPENDITURES.....</b>	<b>153</b>
Available Resources .....	153
Expenditures .....	153
DEBT SERVICE and Long Term Obligations .....	154
Community Recreation Center .....	155
Kern Reservoir/Windsor Lake from Storm Drainage Fund.....	156
Windsor Building Authority/Police Facility.....	157
Developer Reimbursement Agreement.....	158
I-25/SH392 Interchange Project .....	158
Debt Service Summary .....	159
EXPENDITURE SUMMARIES.....	161
2012 All Fund Expenditure Breakdown by Category.....	161
2012 General Fund Expenditure Summary by Division.....	162
2012 Expenditure Summary by Fund and Division.....	163
2012 All Fund Expenditure Summary by Division with Percent Change .....	164
2012 Budget Expenditure Summary by Use with Percent Change .....	165
<b>CAPITAL IMPROVEMENT PLAN .....</b>	<b>167</b>
Capital Improvement Funding .....	167
Defining Capital Items.....	168
Capital Planning Process .....	168
Prioritizing Capital Improvements.....	169
Departmental Ranking Capital Improvements.....	170
Impact of Capital Item on Future Operating Budgets.....	170
Funds Associated with the CIP.....	170
Capital Projects for 2012 .....	172
CIP 2012 Revenues and Expenditures – <i>chart</i> .....	173
2012 Major Capital Project Request Detail .....	174
5-Year Capital Improvement Program for 2012-2016.....	188
CIP Major Funding Sources 2012-2016 – <i>chart</i> .....	188
CIP Project Expenditures by Type 2012-2016 – <i>chart</i> .....	188
CIP Major Funding Sources .....	189
CIP Expenditures .....	189
2012 CIP Projects .....	190
2013 Proposed CIP Projects .....	191
2014 Proposed CIP Projects .....	192
2015 Proposed CIP Projects .....	193
2016 Proposed CIP Projects .....	194

*Table of Contents*

2012-2016 Proposed CIP Projects .....	195
CIP Expenditures by Fund and Category – <i>chart</i> .....	196
5-Year Capital Improvement Plan Projects by Category .....	196
5-Year Capital Improvement Plan Projects by Category – Itemized .....	197
<b>SUMMARIES AND ENDING FUND BALANCE ANALYSIS .....</b>	<b>201</b>
Revenue / Expenditure and Balances by Fund Summary .....	201
Combined Fund Balance Summary .....	202
General Fund Summary .....	203
Park Improvement Fund Summary .....	204
Conservation Trust Fund Summary .....	205
Capital Improvement Fund Summary .....	206
Community Recreation Center Fund Summary .....	207
Water Fund Summary .....	208
Water Plant Investment Fees Summary .....	208
Development Raw Water Summary .....	208
Non-Potable Water Fund Summary .....	208
Sewer Fund Summary .....	209
Sewer Plant Investment Fee Summary .....	209
Storm Drainage Fund Summary .....	210
Storm Drainage Plant Investment Fee Summary .....	210
Fleet Management Fund Summary .....	211
Information Technology Fund Summary .....	211
Facility Services Fund Summary .....	212
Windsor Building Authority Fund Summary .....	212
Ending Fund Balance Analysis .....	213

**APPENDIX**

**DETAILED BUDGETS (A)**

General Fund .....	A - 1
Park Improvement Fund .....	A - 27
Conservation Trust Fund .....	A - 31
Capital Improvement Fund .....	A - 35
Community Recreation Center Fund .....	A - 45
Water Fund .....	A - 49
Non-Potable Water/Kern Reservoir Fund .....	A - 55
Sewer Fund .....	A - 57
Storm Drainage Fund .....	A - 63
Fleet Management Fund .....	A - 67
Information Technology Fund .....	A - 71
Facility Services Fund .....	A - 75
Windsor Building Authority Fund .....	A - 79

**COMMUNITY PROFILE (B)**

**ABBREVIATIONS and ACRONYMS (C)**

**GLOSSARY (D)**

**TOWN OF WINDSOR  
RESOLUTION NO. 2011 - 51**

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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, 2012, AND ENDING ON THE LAST DAY OF DECEMBER, 2012, 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 2012 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 8, 2011 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 28, 2011 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	\$16,994,371
Park Improvement Fund	\$ 2,816,150
Conservation Trust Fund	\$ 625,355
Capital Improvement Fund	\$ 8,307,638
Community / Recreation Center Fund	\$ 1,309,849
Water Fund	\$17,954,851
Non-Potable Water Fund	\$ 913,132
Sewer Fund	\$12,355,889
Storm Drainage Fund	\$ 1,735,280
Fleet Management Fund	\$ 1,450,607
Information Technology Fund	\$ 800,812
Facility Services Fund	\$ 598,830
Windsor Building Authority Fund	\$ 291,170

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**TOTAL ALL FUNDS** **\$66,153,934**



## ESTIMATED EXPENDITURES

### General Fund

Current Operating Expenses	\$ 9,687,759
Debt Service and Transfers	<u>\$ 2,740,280</u>
Total General Fund	\$12,428,039

### Park Improvement Fund

Current Operating Expenses	\$ 10,000
Debt Service and Transfers	\$ 76,914
Capital Outlay	<u>\$ 2,414,917</u>
Total Park Improvement Fund	\$ 2,501,831

### Conservation Trust Fund

Current Operating Expenses	\$ 10,000
Capital Outlay	<u>\$ 340,000</u>
Total Conservation Trust Fund	\$ 350,000

### Capital Improvement Fund

Current Operating Expenses	\$ 1,375,777
Small Equipment	\$ 50,400
Capital Outlay	\$ 2,686,088
Transfers	\$ 200,000
Debt Service	<u>\$ 592,917</u>
Total Capital Improvement Fund	\$ 4,905,182

### Community/Recreation Center Fund

Current Operating Expenses	\$ 524,882
Debt Service and Transfers	<u>\$ 689,922</u>
Total Community/Rec Center Fund	\$ 1,214,804

### Water Fund

Current Operating Expenses	\$ 1,827,139
Capital Outlay	\$ 790,005
Transfers	<u>\$ 1,248,822</u>
Total Water Fund	\$ 3,865,966

### Non-Potable Water Fund

Current Operating Expenses	\$ 62,751
Transfers	\$ 30,000
Debt Service	\$ 303,792
Capital Outlay	<u>\$ 140,668</u>
Total Non-Potable Water Fund	\$ 537,211

### Sewer Fund

Operating Expenses	\$ 663,792
Capital Outlay	\$ 5,242,100
Transfers	<u>\$ 306,534</u>
Total Sewer Fund	\$ 6,212,426



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## TOWN BOARD



John S. Vazquez, *Mayor*



Matthew A. O'Neill, *Mayor Pro Tem, District 3*



Don Shanfelt, *Board Member, District 1*



Don Thompson, *Board Member, District 2*



Kristie Melendez, *Board Member, District 4*



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



Mike Carrigan, *Board Member, District 6*



Town Manager  
Kelly Arnold

## STAFF



Director of Finance/Information Systems  
Dean Moyer



Director of Human Resources  
Mary Robins



Director of Planning  
Joseph Plummer



Town Clerk/Customer Service  
Patti Garcia



Town Attorney  
Ian McCargar



Director of Engineering  
Dennis L. Wagner



Chief of Police  
John E. Michaels



Director of Parks & Recreation  
Melissa M. Chew



Director of Public Works  
Terry Walker

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## COMMUNICATIONS

BUDGET TRANSMITTAL LETTER.....	1
Community Profile.....	14
Major Employers and Sales Taxpayers.....	16
Principal Property Taxpayers.....	17
Land Use Map .....	18
Property Value & Construction - 10 years.....	19
Miscellaneous Statistical Data.....	19
Town Parks and Facilities.....	20
Town Board Vision - Goals - Strategic Plan.....	22
Budget Process for 2012.....	39
Budget Calendar for 2012.....	42



## 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 2012 Budget was approved and adopted by the Windsor Town Board on November 28, 2011 appropriating \$35,756,163 for expenditures. The 2011 appropriation is a 15.9% increase from the 2011 Budget, being the first increase since 2009. There is also a 16.2% increase in projected revenues of \$33,220,583 as compared to \$28,592,984 in the 2011 Budget. The difference between revenue and expenditure will be filled by accumulated fund balances which grew from unanticipated revenue growth. The mill levy will remain at 12.03 mills for 2012.

The 2012 Budget is a balanced allocation of resources to meet the continuing 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.

### Strategic Plan Implementation and Citizen Survey

The Town Board set the tone of the Budget with the revenue outlook and the implementation of the Strategic Plan. The Plan sets the parameters of the work program for the organization and the policies of the Board. In 2011 many of the significant decisions were based on further development of the Plan and the basic goals continue towards a desired shared vision of Windsor in 2023. In 2012 the Strategic Plan will undergo an update process which will include a community outreach component.

Also in 2011, the Town conducted a Citizen's Survey which provided good information on impressions of Town operations. This survey proved most of the services are meeting the expectations; while others could be improved. This survey will be conducted again in 2013 to gain more information and trending on citizen expectations.

As a result of the Strategic Plan, results of the Citizen's Survey, and a clearer revenue forecast, the 2012 Budget can truly be viewed with an expectation that this will be the future for the next three to five years. The revenue picture starts to clear in 2012 with some recent history to draw upon. The effects of the tornado, recession, and devaluation of the residential market have now provided us a better understanding of revenues for the next three to five years. For the past three years the revenue picture was hazy at best; now with greater confidence we can forecast and be able to make better budget estimates. This Budget maintains the ability of meeting this revenue forecast.

### Revenues

After examining data from the previous three budget years, revenues show better than expected. The Board increased revenue projections on retail sales tax and construction use tax. Overall, revenues are budgeted 16.2% higher than the 2011 Budget.

Revenues are set to the average of actual 2009 and 2010 actual collections and the projected 2011 collections. Total retail sales tax projected at \$5,162,117 for 2012. Building permits are projected to be 207 permits but at a lower value per single family home. The Construction Use Tax associated with this totals \$898,851. However, Windsor experienced a decrease in assessed valuation this year of roughly \$24 million or 6.58% decrease over last year. Our mill levy remains at 12.03 mills and will produce a tax decrease in tax collections of roughly \$292,000. This is a direct reduction in revenue to the general fund.

### Expenditures

Expenditures focused on maintaining or improving the current level of service. Any increase in expenditures or range of service had to be tied to the strategic plan. This budget moves forward with the goals of the Strategic Plan at a deliberative pace within the reality of fiscal limitations. Operating and personnel expenditures for 2012 are budgeted 8.7% higher than 2011 budgeted.

In addition to recurring operations, capital projects and equipment of \$12,931,183 are funded in this 2012 Budget. The capital plan benefitted from the previous two years producing higher revenue than expected. The Board also decided to dedicate severance tax revenue to the capital improvement plan. The result is a robust plan for improvements through 2016. The largest project this year will be the wastewater treatment plant (WWTP) upgrades / headworks and lift station in the amount of \$4,829,100 of which \$1,673,890 will come from an Economic Development Administration (EDA) grant, \$2,568,867 from a loan from Colorado Water Resources and Power Development Authority (CWRPDA), and the balance of \$586,343 from sewer impact fees.

Other major capital projects include the completion of the I-25/SH392 Interchange improvement, with a total project cost of \$2,500,000, half from the General Fund and half borrowed from the Water Fund, will be spread over three years. One fourth was in the 2011 projections, half in 2012 and the remaining fourth in 2013. Therefore, the 2012 Budget includes \$1,250,000 for this project. Due to a change in policy for the use of neighborhood park fees, \$1,983,417 is included in 2012 for the development of three and possibly four parks, fulfilling prior obligations. There are also capital funds supporting street maintenance projects this year amounting to \$1,345,778. Additional capital projects are detailed in the five-year capital plan (2012-2016).

### Themes and Trends

The key categories coming forth from the recommended 2012 Budget are:

- COMPLETING STARTED OR PROMISED PROJECTS
- STEWARDSHIP OF THE COMMUNITY ASSETS
- CONTINUING TO PREPARE FOR THE FUTURE
- MAINTAINING A MOTIVATED (PRIDE) EMPLOYEE GROUP

Each one of these categories is addressed more specifically in the Budget and is highlighted here.

➤ COMPLETING STARTED OR PROMISED PROJECTS

The Capital Plan previously reviewed by the Board starts 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. These projects include:

- **I-25 and 392 Interchange in conjunction with a Hwy. 392 Overlay:** This project will be substantially funded and completed in 2012. Starting in 2013, the Town will need to prepare for some additional maintenance costs of this transportation enhancement shared with Fort Collins. The current design and project is developed at acceptable CDOT interchange elements. There was interest in additional enhancements with costs above and beyond the I-25/SH392 interchange itself. They are for Windsor entry signage, enhanced barrier wall between the overpass and Westgate Drive and possibly enhanced landscaping. These are being discussed with Fort Collins and costs are not yet final. The Board agreed to add an additional \$250,000 to the Capital Budget for these enhancements.
- **Finalizing Diamond Valley Baseball Field Improvements and Development of up to Four Additional New Parks:** The baseball field improvements have already started in 2011 after revenues came in higher than anticipated, and this project finishes the fields that have been used for the past seven years. The 2012 budget amount for these improvements is \$1,179,444, completing the project before the 2012 season. New parks on the park improvement list are now slated to be completed through the use of Park Improvement Fund reserves and are designated in the 2012 Budget amounting to \$1,983,417. The addition of these parks amenities may have some operational impact to the parks maintenance funds in 2013.
- **Wastewater Treatment improvements:** This project has been widely anticipated since Kodak's treatment plant started to show age and the Great Western Business Park started to be built out. Now with a new lift station and interceptor, this area and a good portion of Windsor will be able to grow without hindrance in the pipe system. This will also prepare for potential growth in commercial and industrial areas. Project cost is \$4,829,100 funded through an EDA grant and CWRPDA loan as stated before.
- **Forming a Downtown Development Association (DDA):** After several years, a DDA has now been formed and will begin to implement a downtown and community supported plan for improving and enhancing the Windsor downtown. The 2012 Budget includes a transfer of \$250,000 to the DDA to start some planned projects. The DDA is interested in starting a promotions program in 2012. In order to provide some mutual benefit to the Town and DDA, a current part-time special events position will be changed to a community events position with more hours, still being part-time and reporting to the Parks, Recreation and Culture department. A separate Community Events division will be created to track expenditures. The DDA has agreed to reimburse the Town one-third of the expense of this division amounting to \$35,000.
- **Providing Incentives for Work Force Housing Development:** This is not in the 2012 Budget, but the Budget is carefully crafted to allow the Town to participate either in 2012 or 2013 with incentives for housing development. The reserves available provide this opportunity.

➤ STEWARDSHIP OF COMMUNITY ASSETS

The 2012 Budget continues to recognize and enhance the preservation of community assets acquired over the course of many years. Windsor has been fortunate to have growth pay for many of the improvements in recent history, but now many of these assets need to be preserved in a manner that recognizes growth will be at a slower pace. The best way for this preservation is to carefully evaluate new projects compared to maintaining existing assets. In addition, maintenance operations must always be evaluated so as to produce the most effective results.

This will be one of the primary focuses of the 2012 Budget and work program; regaining the balance of maintaining our current Town services during a time of slower growth.

Examples of maintaining or increasing the Town's stewardship of community assets in the 2012 Budget include:

- Permanently designating oil and gas severance funds to the Capital Fund for use primarily on street maintenance along with other additional funds designated for this effort.
- Continue improving the cultural amenities provided by Windsor. This includes the concert series, the on-going renovation of the Old Town Hall Museum and Pioneer Village Museum, and participating in Windsor special events. The Town may want to consider initiating Art in Downtown in conjunction with DDA. Also, adding "Cultural" to the Parks and Recreation Department would further make this a priority.
- Improving level of service for new park amenities to meet the user's expectations. In recent years, the Town added amenities such as trails, dog parks, and a swim beach to the park system. The Park's budget and equipment can now address these amenities in a manner they can be maintained at the expected level for years to come.
- Begin the routine of maintaining the Kern Reservoir in compliance with the water court decree and as an environmental amenity. Most all of the systems are in place now and maintaining the required conditions should start to become routine.
- Repairing and maintaining aging infrastructure such as the Weld County 21 Bridge, alleyways, urban forest, and playgrounds.
- Reviewing and enhancing recycling programs supported by the community.
- Addressing community entryways and embark on a Main Street (Hwy. 392) amenity and beautification effort.
- Enhancing use of our greatest community assets, people. A robust volunteer program which incorporates current efforts and builds more opportunities to volunteer in Town programs.

➤ CONTINUING TO PLAN FOR THE FUTURE

With over 1,400 platted lots available for residential homes, staff time on residential development will be focused primarily on issuing building permits; not much time will be spent on development

plans for the next couple of years. As a result, our focus will be on other growth related items wanted by Town citizens.

For instance, one of the top concerns in the Customer Survey is the lack of jobs and retail opportunities in Windsor. This fits the Strategic Plan priorities of developing a strong economic development program. This program will continue to strengthen in 2012 with minimal additional resources. Shifting priorities and responsibilities within the organization shall move this effort forward now and into the future.

Also, the Customer Survey indicated one of our most highly rated services is our Recreation programs. Adjusting our fee system to align with the regional norm will allow Recreation programs to meet future needs. The Town Board decided to keep program fees static this year but increased facility rental fees, comparable to surrounding areas.

The YMCA Survey indicated an indoor aquatic component to the Community Recreation Center could be widely supported. The 2012 Budget starts the process by conducting an in-depth feasibility study to start answering questions on if and when this component might be considered.

The Budget also begins to enhance the Town's communication strategy. A new website will be operating in 2012, with the ability to develop more communication techniques relevant in today's society. In 2012, there will be a complete review and development of a comprehensive communication program which could include additional resources and time in the future.

As a result, the 2012 Budget still has a forward and futuristic flavor but at a different pace than in recent years.

➤ MAINTAINING A MOTIVATED (PRIDE) EMPLOYEE GROUP

The past two budgets have maintained a *status quo* on employee benefits, while attempting to keep employees motivated through recognition and training. As a result of this strategy and the economy, very few employees have left Windsor employment. This budget does recognize employees in providing a merit increase of up to 2.75%. In addition the Budget addressed health insurance costs. These costs will be shared by the Town and all employees equally, regardless of status. Employees who are healthy and participate in wellness programs provided by the Town will be rewarded.

Recognition will continue to play a key role in developing a PRIDE culture. Employees have developed a recognition program that will begin implementation in 2012.

As you can see, 2012 continues to be a very busy local government year budget wise for Windsor. The development of the Strategic Plan mid-year might start to shift some priorities, but for the most part, the Budget meets or exceeds most of the important issues found in the Strategic Plan and Citizen's Survey.

## Personnel

As stated before, this budget has some additions to personnel. This budget includes refilling the Assistant position in the Town Manager's office in June 2012. The position would be downgraded to a Management Assistant (previously an Assistant to the Town Manager), responsible for overseeing the PRIDE program, developing a volunteer program, initiating the

communications program development, coordinating the Strategic Planning process next summer, and any other special projects, both internally and externally in the organization.

The Board recognized the need to provide a safe community and funded an additional policeman for nine months of 2012. Also a part-time Records Clerk in the Police Department is changed to full-time to assist in supporting the department.

In addition, two part-time positions are newly funded, one in Human Resources and another in Information Technology to help with increased workload

**Benefits** – Last year was the classification study in which a handful of salaries were adjusted based upon the study results. The past two years there have been no merit increases with the exception of a \$500 year-end bonus in December 2010.

This year the economics of the Budget allows the Board to begin re-initiating the merit adjustments. In the past, up to 5% was budgeted for merit adjustments. A 2.75% merit pay increase pool for full-time employees is conservatively funded in the 2012 Budget. Total cost of this adjustment including associated benefits and taxes was \$157,566.

Medical insurance costs decreased 9.0% amounting to a savings of \$92,500. This rate decrease was accomplished by switching carriers for 2012. For the first time in 2012, employees choosing single coverage on their health insurance will be require to pay a portion of the health insurance premium of 13% of the cost, which is the same percentage paid by employees choosing family coverage. Part of the savings will be available to employees through a new aggressive wellness program.

### Additional 2012 Initiatives

There are a few additional improvements and programs initiated to help with current and future needs. These are not necessarily all new programs, but are a point of emphasis and organizational restructuring to meet current priorities. These initiatives include:

#### *1. Brush Recycling Program Enhancement*

The Town brush recycling center was only available during limited hours, leading to illegal dumps and general complaints about the ease of using the facility. A proposal by the Parks Department is funded to provide more hours, minimize illegal dumping, and have a much higher quality of service. This will be a “new and improved” brush recycling program, aimed at providing an affordable service to local “do-it-yourself” residents for removal of green recyclable waste. The cost of this program will be higher in 2012 with some one-time capital improvements such as fencing and gatehouse amounting to \$25,144.

#### *2. Town of Windsor Entry Signs and Mobile Notification Signs*

A task force was formed and recommended constructing two large, one medium and four small new entry way signs and to purchase two new mobile notification signs that will be dedicated strictly for special community events. The Town Board endorsed the recommendation for the inclusion of \$122,800 in the 2012 Budget for its implementation.

**3. Windsor and Poudre Trail Upgrades**

The Windsor Trail, Greeley No. 2 Trail from 15th Street to Grasslands subdivision will receive upgrades with a State Trails grant of \$200,000 and the balance of \$140,000 coming from the Conservation Trust Fund. A concrete trail will also be installed on the Poudre Trail in the Three Bells One Conservation Easement. Costs are shared with Larimer County and our cost is \$25,000 from Larimer County Open Space revenue.

**4. WCR21 Bridge**

Design work will begin on the WCR21 Bridge at the Greeley No. 2 Canal. Construction has been moved up to 2013. Total project costs are \$652,000 with CDOT providing a grant covering 80%.

**5. Three-Million Gallon Water Tank**

Another planning effort is a three-million gallon water tank for added storage, necessary to meet the current peak demands of water in the summer, also giving the Town adequate supply of water in the event of a major fire. This is a \$3,000,000 project with half of the funding coming from a State energy grant. This was also postponed from 2011 and could be a 2012-2013 project.

**6. Projects Not Ready Yet, But Could Be Addressed in 2012 Through Use of Reserves**

In 2012 there may be some projects we anticipate that may be of interest or need to be addressed by the Town but are not ready yet for inclusion in the Budget. Some of those projects are:

- Housing Authority work force housing development. Throughout 2012 there will be interest by the Housing Authority to meet and discuss with the Town Board a possible development. The Authority will be interested in determining level of interest by the Town in providing assistance in the project. Assistance could be in waivers and such, but there could be interest in financial support.
- Economic development incentives that might use Town financial resources can be considered with the reserve level projections.
- The Davis Seepage Pipe repair may need some Town financial resources. We hope to have the answer soon on what needs to be fixed, allocation of maintenance responsibilities and the cost factors associated with this repair. The location of the Davis Seepage Pipe begins at the Greenspire detention pond, through Peakview subdivision to the pond north of SH392, and extends southeast to the railroad at the Law Ditch crossing point.
- A group of small communities in Northern Colorado have been meeting to seek interest in determining the feasibility of regional water treatment facility. While this discuss is in its infancy, I anticipate that it is highly probable the group will want to hire a consultant to start the feasibility study next year. The Water Budget has adequate reserves to take on this initial study cost.

Overall, having more revenue and less expenditure in our 2011 ending fund balance left us better off than anticipated. This, along with increases in anticipated revenues allowed for larger expenditures in 2012, still ending with a higher ending fund balance in 2012. All funds still have a healthy reserve. Therefore, the Town is able to maintain the same level of service as previously provided.

## 2011 Initiatives Accomplished

Many of the initiatives from 2011 were completed successfully, with some laying the groundwork for 2012 project completion. They include:

- The **Business Retention and Growth Division** was created hiring a new Business Development Manager who has been working to develop a solid foundation to attract new businesses and establish a retention program.
- A **Special Events** part-time position was successfully initiated to assist in events and help grow the programs. The success of this position led to the creation of the Community Events division which will provide assistance to the DDA.
- The **Interchange Improvements for I-25/SH392** is nearing completion of the major part of the bridge and intersection. This reflects the hard work and cooperation of the Town of Windsor, Fort Collins and the Colorado Department of Transportation. Long-awaited, the interchange will provide a beautiful, safe and more efficient entrance to Windsor.
- Finalizing **Boardwalk Park** and beginning **Diamond Valley** improvements. Boardwalk Park concession/bath house and electrical upgrade were completed and will help promote Windsor's downtown and lake as a focal point. Diamond Valley Park is a two-year project and will be open for the 2012 baseball season. Lighting and the Plaza will be included.

## Strategic Plan

### Build Community Spirit and Pride:

*Encourage strong community events with active participation of residents:*

Community Events Division – \$103,485 for personnel and promotion reimbursed in part by the DDA.

Mobile message boards promoting events –\$32,000 of the total Windsor sign project of \$122,800

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

Diamond Valley –\$1,179,444 for field plaza and field lighting.

Prospect Park –\$23,000 for Master Plan design and \$400,000 park development.

Bison Ridge Park –\$330,417 for park development.

Poudre Heights Park –\$1,200,000 for park development.

Winter Farm Park –\$30,000 for Master Plan design.

Windsor Trail –\$140,000 with additional grant funding. Greeley #2 Trail 15th St. to Grasslands.

Poudre Trail – \$25,000 for installation of concrete trail in Three Bells One Conservation Easement.

Community Recreation Center –\$30,000 for feasibility study for aquatics and wellness component

**Promote Historic Downtown and Lake as a Destination and Focal Point:**

*Promote and market “Windsor Town Center:”*

Downtown Development –\$250,000 for support for DDA projects.

Museums –\$30,000 for interpretive landscape irrigation plans & LA Design / depot deck replacement.

Non-Potable water SCADA and easement acquisition – \$140,668.

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

*Develop creative new business attraction tools and establish a business retention and expansion program:*

Business Retention and Growth position –\$147,140 for salary and support.

Economic Development –\$45,000 for support of local economic development organizations.

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

*Complete construction on the I-25/SH392 interchange:*

I-25/SH392 Interchange improvements with Fort Collins –\$1,250,000 – *half of the funding from a loan from the Water Fund, the other half is a transfer from the General Fund.*

Additional Enhancements to the I-25/SH392 Interchange - \$250,000

*Retain Windsor’s streets to safe standards with adequate maintenance*

Street Maintenance Program –\$1,345,778

WCR 23/SH392 intersection improvements design –\$25,000

Bridge Repair Design WCR21 –\$12,000 with additional grant funding

Ball Park/Colo 257 & Eastman Park Railroad Crossing Improvements –\$56,000

**General Funds and Capital Improvement Funds**

The Town of Windsor is a full-service community except for fire services and water treatment. The Town’s General Fund provides police services, public records, cultural programs, museums, recreational programs, sports facilities, parks, trails and open space, forestry services and a cemetery. Development services include planning, building inspections, business development and retention, and code enforcement. Administrative services include management, customer service, clerk, human resources, legal, finance, and information technology.

Even with the uncertainty of the current economy, the 2012 Budget strives to maintain and even improve upon the current service levels. In general, the operational budget is a 6.5% increase from 2011 funding levels, primarily due to additional staffing and the merit increase. General Fund revenues are projected nearly the same as in 2011.

The Town established a Pavement Management Plan in 2008 for street construction and improvements. The Plan addresses our most critical street maintenance projects. There is funding for asphalt overlays, asphalt sealcoating, crack sealing, and miscellaneous concrete replacement amounting to \$1,345,778. This year, normal maintenance was increase due to transferring Severance Tax revenues over to capital street maintenance. Other projects include the design of a bridge replacement at WCR21 with the help of a grant from Colorado Department of Transportation. This will be completed in 2013. There are also improvements

to the railroad crossing at the Ball Park/Colo 257 and Eastman Park location, and intersection improvements to WCR 23/SH392 in a partnership with CDOT, Weld County, and Severance for design in 2012.

Parks and Recreation programs and facilities are also important to our growing community. A total of \$9,710,448 is allocated to quality of life and recreational programs. The focus is on the finishing Diamond Valley Park and Plaza, and completing our promised neighborhood parks (Prospect, Bison Ridge, Poudre Heights, and Winter Farm Parks). There are also Poudre and Windsor Trail upgrades and improvements scheduled.

The Town has a sizable capital program for 2012, primarily due to proceeding with the long-awaited I-25/SH392 interchange improvements, but also with all the neighborhood park development and street maintenance projects.

### Enterprise Funds

Emphasis continues to be placed on water, non-potable water, sewer and storm drainage construction and maintenance to keep pace with the growing community and \$6,708,860 was allocated for these purposes. This includes a Water Fund loan to the Capital Improvement Fund for half of Windsor's share in the I-25/SH392 interchange improvements for \$625,000, as well as other projects previously mentioned.

The Town remains to plan for the addition of a three-million gallon water tank, funded in part with a Division of Local Affairs (DOLA) grant. The design is to take place in 2012 for \$300,000. Water line over sizing is also included in 2012 for \$50,000.

Long-term water supply is addressed by our continued participation in the Northern Integrated Supply Project (NISP). Windsor has an 8.25% share in NISP. The financial projection shows that in 2012 and 2013 NISP will continue to be in the environmental permitting phase.

A Non-Potable Water Fund was established in 2009 with the addition of the Town's full ownership of the Kern Reservoir system. It is important to separately track individual costs associated with maintaining this reservoir and the irrigation components associated with it. Funds of \$140,668 are allocated in 2012 for non-potable water SCADA improvements and an easement acquisition.

Sewer line rehabilitation and an over sizing project are scheduled for 2012. Manhole and sewer line rehabilitation is suspended for a year to allow for two other sewer projects in 2012. The UV System is the disinfecting mechanism to treat our wastewater before it is discharged to the river as effluent. It is very antiquated and needs to be replaced in 2012. The cost is \$70,000 but with an estimated savings of \$17,000 in operations. Also the sewer force main from Metal Container Corp west to eastside interceptor needs to be replaced costing \$165,000.

There are three Storm Drainage projects. There is \$78,000 budgeted for the replacement of the storm drain under Main Street at Chimney Park and \$120,000 budgeted to place a concrete box culvert across 7<sup>th</sup> Street near Riverplace Drive to convey water in the event of another flood. The other larger project is a master plan drainage channel in lower Law Basin. Costs of \$372,300 in 2012 are for Windsor's share of design of Law Basin PDM improvements, with a proposed FEMA grant supporting 75% of total costs. The Town will not know if the grant support is awarded until June of 2012.



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

The 2012 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 2012.

<i>REVENUE RESOURCES</i>	
General Fund	\$16,994,371
Park Improvement Fund	\$ 2,816,150
Conservation Trust Fund	\$ 625,355
Capital Improvement Fund	\$ 8,307,638
Community / Recreation Center Fund	\$ 1,309,849
Water Fund	\$17,954,851
Non-Potable Water Fund	\$ 913,132
Sewer Fund	\$12,355,889
Storm Drainage Fund	\$ 1,735,280
Fleet Management Fund	\$ 1,450,607
Information Technology Fund	\$ 800,812
Facility Services Fund	\$ 598,830
Windsor Building Authority Fund	\$ 291,170
<b>TOTAL ALL FUNDS</b>	<b>\$66,153,934</b>

<i>ESTIMATED EXPENDITURES</i>	
General Fund	\$12,428,039
Park Improvement Fund	\$ 2,501,831
Conservation Trust Fund	\$ 350,000
Capital Improvement Fund	\$ 4,905,182
Community / Recreation Center Fund	\$ 1,214,804
Water Fund	\$ 3,865,966
Non-Potable Water / Kern Reservoir Fund	\$ 537,211
Sewer Fund	\$ 6,212,426
Storm Drainage Fund	\$ 975,048
Fleet Management Fund	\$ 1,334,931
Information Technology Fund	\$ 735,049
Facility Services Fund	\$ 550,596
Windsor Building Authority Fund	\$ 145,080
<b>TOTAL ALL FUNDS</b>	<b>\$35,756,163</b>

## COMMUNICATIONS COMMUNITY PROFILE

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

### Early Beginnings...

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



*(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.*

### 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.

### Commercial and Population Growth

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



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



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

**Industrial Growth**

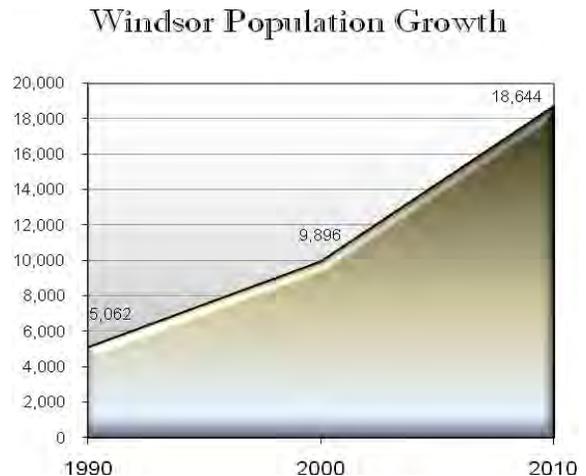
By the end of the first quarter of the 20th century, Germans from Russia families were operating many of their own farms and Mexican workers replaced them in the fields. The sugar beet industry in Windsor drew to a close in 1966 and subsequent industries, including a Kodak processing plant, continued to employ

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

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

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

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



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



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

**Windsor, Colorado in the year 2012** 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 (May/2011) COMMUNITY PROFILE located in APPENDIX - B.

**TOP 10 EMPLOYERS 2007-2010**

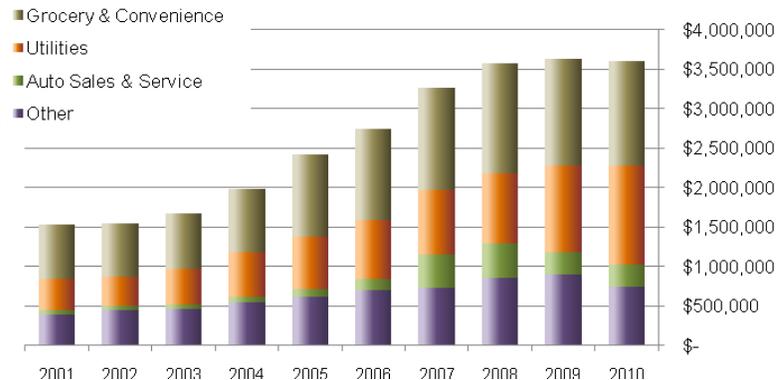
	2007		2008		2009		2010		% of Top 10 Total
	Employees <sup>(1)</sup>	Rank	Employees <sup>(2)</sup>	Rank	Employees <sup>(2)</sup>	Rank	Employees <sup>(2)</sup>	Rank	
Vestas Blades America			650	3	650	1	650	1	22.89%
Windsor RE-4 School District	339	2	615	4	640	2	618	2	21.76%
Carestream Health, Inc.			650	2	600	3	600	3	21.13%
Kodak Colorado Division	1,800	1	720	1	390	4	390	4	13.73%
O-I Glass Container Metal Container Corporation	175	3	200	6	206	5	206	5	7.25%
Town of Windsor	85	6	112	8	117	6	117	6	4.12%
Universal Forest Products, Inc.	85	6	86	10	85	9	89	7	3.13%
Ice Energy, LLC	135	4	160	7	85	7	80	8	2.82%
Front Range Energy					55	10	55	9	1.94%
TOTAL Principal Employers	2,619		3,193		2,828		2,840		100.00%

Sources: <sup>(1)</sup> Windsor Chamber of Commerce and company information  
<sup>(2)</sup> Northern Colorado / Upstate Colorado

**MAJOR SALES TAXPAYERS**

- Grocery Stores – 39% of Sales Tax 2010
- Utilities – 36% of Sales Tax 2010
- Restaurants – 17% of Sales Tax 2010
- Auto Sales & Service – 8% of Sales Tax 2010

**Sales Tax by Major Category**



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

**TOP 10 PROPERTY TAXPAYERS**

Taxpayer	2007			2008			2009			2010		
	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.				4.17	1	1.60%	20.25	2	7.07%	25.92	1	7.27%
Owens Brockway Glass Container Inc.							24.59	1	8.58%	16.72	2	4.69%
Brockway Glass Container Inc.							11.20	3	3.91%	12.23	3	3.43%
Front Range Energy LLC	2.25	2	1.07%	2.25	2	0.86%	3.07	4	1.07%	10.12	4	2.84%
Metal Container Corp.	2.01	3	0.95%	2.01	3	0.77%	2.01	5	0.70%	7.42	5	2.08%
Great Western BTS 1 LLC/Hexcel										7.26	6	2.04%
Windsor Shops LLC	2.83	1	1.35%	1.74	5	0.67%	2.86	6	1.00%	2.86	7	0.80%
BCG Enterprises LTD LLLP	1.99	5	0.95%	1.99	4	0.76%	1.99	7	0.70%	1.99	8	0.56%
Safeway Stores 46 INC	1.57	6	0.74%	1.39	6	0.53%	1.57	8	0.55%	1.57	9	0.44%
Praxair Inc./ O-I Oxygen Plant										1.52	10	0.43%
Deline-Cornerstone LLC	1.46	7	0.70%	1.08	10	0.42%	1.46	9	0.51%			
Champion Investments 2 LLC	1.38	8	0.65%	1.38	7	0.53%	1.36	10	0.47%			
Champion Investments 1 LLC	1.38	9	0.65%	1.38	8	0.53%						
9351 Eastman Park Drive LLC				1.10	9	0.42%						
Meyers 4701, LLC - Larimer Co	2.00	4	0.95%									
Pelican Point Business Park LLC	1.27	10	0.60%									
	\$ 18.13		8.61%	\$ 18.49		7.10%	\$ 70.36		24.57%	\$ 87.62		24.59%
Total Town Assessed Valuation in millions	\$ 210.61			\$ 260.63			\$ 286.38			\$ 356.36		

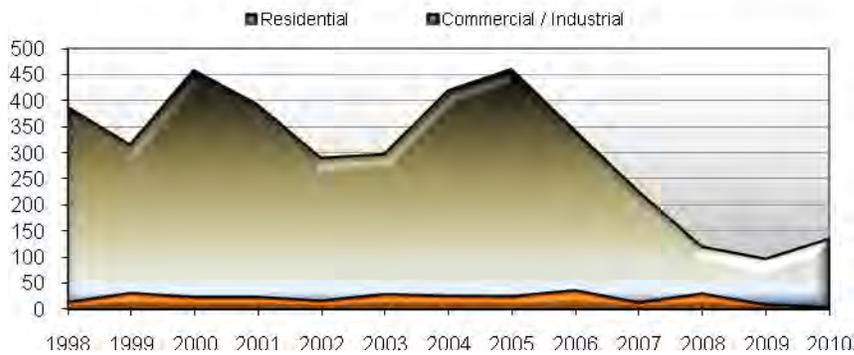
Total 2011 Assessed Valuation Weld and Larimer Counties = \$368,709,730



**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
2001	390	\$84,743,021	22	\$10,918,720
2002	288	\$66,100,326	15	\$7,679,247
2003	295	\$70,216,930	27	\$24,622,036
2004	416	\$103,492,351	24	\$9,103,063
2005	457	\$120,685,800	23	\$24,849,818
2006	340	\$101,655,452	34	\$22,654,503
2007	224	\$67,592,968	12	\$41,644,676
2008	119	\$34,505,269	28	\$29,779,690
2009	96	\$27,509,266	8	\$17,347,813
2010	134	\$37,643,338	3	\$7,680,533

Number of Permits Issued (by year)



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

**MISCELLANEOUS STATISTICAL DATA**

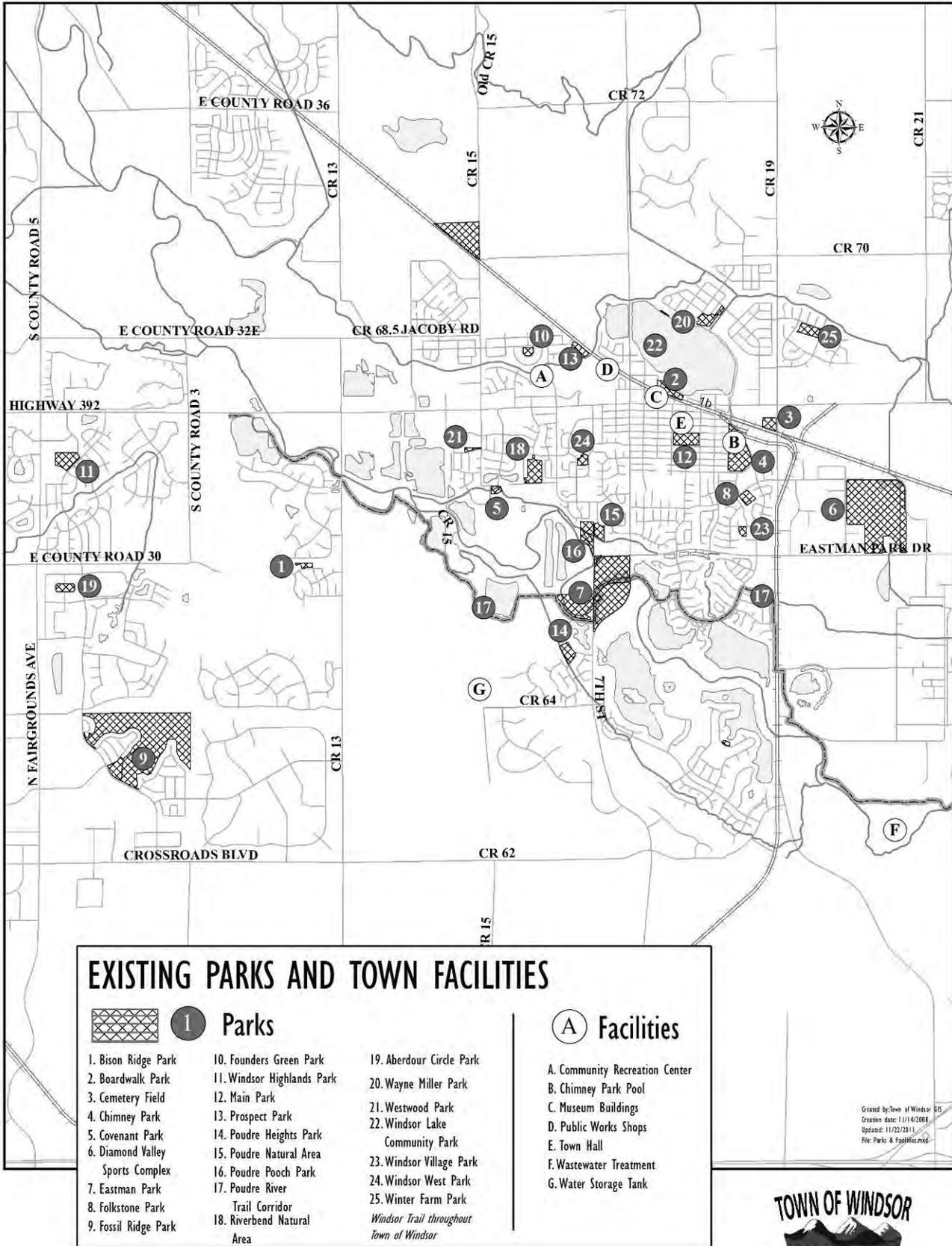
as of December 31, 2010

Date of Incorporation	April 2, 1890
Form of Government	Colorado Home Rule Municipality Board-Manager
Sales Tax Rate	3.2%
Mill Levy	12.03

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

**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 389 acres of developed, undeveloped, and open space land, along with 42 miles of trail. The following map shows the designated parks and Town facilities, followed by a listing of the parks with descriptions. Several budget items refer to park and facility locations on this map.



Town of Windsor		MAP LOCATIONS FOR PARKS & RECREATION AREAS	
MAP No.	NAME – LOCATION	MAP No.	NAME – LOCATION
1	<b>Bison Ridge Park</b> 1990 Yonkee Drive -- 2 acres – undeveloped	14	<b>Poudre Heights Park</b> 1670 Green River Drive -- 5.2 acre undeveloped neighborhood park.
2	<b>Boardwalk Park</b> 100 N. 5th Street --12.5-acre community park adjacent to Windsor Lake with access to the trail. Full-access playground, group picnic shelters, volleyball courts, 160-acre lake, boat ramps, beach, fishing piers, & restrooms. Site of Windsor museum buildings.	15	<b>Poudre Natural Area</b> (includes <i>Poudre Pooch Park</i> ) 1050 Larch Drive --14-acre open lands park includes soft surface trail which connects to Eastman Park.
3	<b>Cemetery Field</b> 32805 Hwy. 257-- 2 acres – community park with ball fields ( <i>1 baseball/softball field - lighted</i> ), drinking water and restrooms.	16	<b>Poudre Pooch Park</b> (included in <i>Poudre Natural Area</i> ) 1050 Larch Drive --1 acre fenced - off leash dog park.
4	<b>Chimney Park</b> 200 E. Chestnut Street -- 20.6-acre community park contains: Chimney Park Pool, shelters, athletic fields, restrooms, playground, & drinking fountain. Some areas handicap-accessible.	17	<b>Poudre River Trail Corridor</b> WCR 13 to Kodak Bridge -- 9.2 miles of concrete trail, continues to Island Grove Park in Greeley to the east and River Bluffs Open Space to the west.
5	<b>Covenant Park</b> 1401 Fernwood Drive --3.5 acre park: playground, tot lot, shelters, horseshoe pit, volley ball court, basketball court.	18	<b>Riverbend Natural Area</b> 525 Parkwood Drive --10 acres – natural area.
6	<b>Diamond Valley Community Park</b> 801 Diamond Valley Drive --14.4 acres developed, 85.6 acres under development. 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.	19	<b>Aberdour Circle Park</b> 6600 Aberdour Circle -- 4 acres –Playground, 2 shelters, basketball court, concrete trail, tetherball, and open play area.
7	<b>Eastman Park</b> 7025 Eastman Park Drive -- 25-acre community park with athletic fields, small lake, skate park, trail within park, playground, a Poudre Trailhead, parking lot, drinking fountain & restroom pavilion. 31 acres undeveloped. Includes Ox Bow natural area which houses at 12 hole Frisbee golf course – 19 acres.	20	<b>Wayne Miller Park</b> 649 Red Leaf Drive -- 5.98 acres – undeveloped. Location of the regional pump station which provides irrigation water to Boardwalk Park and Green Spire Subdivision. Adjacent to Windsor Lake
8	<b>Folkstone Tree Nursery</b> 101 E. Garden Drive -- 3.6 acres. Contains trees grown for town parks and public areas.	21	<b>Westwood Park</b> 1500 Walnut Street -- 1 acre – undeveloped neighborhood park.
9	<b>Fossil Ridge Park</b> 7005 North Aladar Drive -- 6 acres – undeveloped. Public open space and access (118 acres) with soft surface trail in open space with unique views into arroyos.	22	<b>Windsor Lake Community Park</b> 100 Birch Street -- 233 acres - includes Windsor Lake, Boardwalk Park, Wayne Miller Park, Old Town Hall, Museums and 2.2 miles of Trail with fishing and boating. Under development.
10	<b>Founders Green Park</b> 1201 Grand Avenue -- 2-acre neighborhood park contains: shelters, playground, basketball court, & drinking fountain.	23	<b>Windsor Village Park</b> 55 Rochester Drive -- 2-acre park contains: basketball court, playground, shelter, and volley ball court.
11	<b>Windsor Highlands Park</b> 7985 Highland Meadows Pkwy -- 7.5-acre neighborhood park contains: shelters, tot-lot, playground, basketball court, sand volleyball courts, backstop, and multi-purpose field, with soft and hard surfaced trails.	24	<b>Windsor West Park</b> 500 10th Street -- 2.3-acre park contains: 2 shelters, playground, backstop, basketball court, & multi-purpose field.
12	<b>Main Park</b> 300 Locust Street -- 9.2-acre community park with shelters, restrooms, horseshoe pits, in-line hockey rinks, basketball courts, 2 playgrounds, and sand volleyball court. Some areas handicap-accessible.	25	<b>Winter Farm Park</b> 5 acres – dedicated for neighborhood park.
13	<b>Prospect Park</b> 305 Prospector Street -- 4.5 acres – undeveloped neighborhood park.		<b>Windsor Trail</b> 41.8 miles of trails on and off of street, interlaced throughout the Town of Windsor.

**COMMUNICATIONS**  
**TOWN BOARD VISION - GOALS - STRATEGIC PLAN**  
**2008 → 2013 → 2023**

The Town Board elections are held every even year, serving and representing 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.

The Town Board held two strategic goal setting retreats. The first session was attended by Town Board Members, the Town Manager and the Town Attorney. The second session, the “Citizen’s Summit” included this same group as well as the Department Heads. From these two sessions, the Town Board developed a vision statement, values and five strategic goals to be accomplished.

As new members take their seats on the Board, the Strategic Plan is revisited and modified to keep current with the goals of the community. The Strategic Plan is formally updated every two years. The 2011 Update includes the same Mission and Vision as in 2008.

***OUR MISSION: why Town government exists***

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

***OUR VISION: a view of what Windsor will be in 2023***

WINDSOR’S hometown feel with vibrant COMMUNITY SPIRIT AND PRIDE  
makes our town a special place in Northern Colorado.

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

WINDSOR has a STRONG LOCAL ECONOMY with diverse businesses that provides jobs for  
residents and promotes quality development through MANAGED GROWTH.

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

WINDSOR is a GOOD ENVIRONMENTAL STEWARD.

**OUR GOALS:** *What we intend to achieve in the next 3 to 5 years.*

**OUR OBJECTIVES:** *Something that we will actually do in the next 1 to 2 years.*

Based on response from Windsor residents at an August 30, 2010 Community Forum, the Town Board will place increased emphasis on the following top-ranked goals:

- Develop creative new business attraction tools and establish a business retention and expansion program; establish a dedicated economic development Town staff position
- Promote and market a Windsor Town Center; continue implementation of the downtown master plan
- Encourage strong community events with active participation of residents
- Strive for residents feeling safe and secure throughout Windsor
- Improve traffic flow within and around Windsor

**Goal Topic Area: Build Community Spirit and Pride**

**Goal #1:** *Strive for residents feeling safe and secure throughout Windsor.*

**Objective 1.A** *Increase participation in awareness programs including National Night Out, Halloween, bike rodeo.*

<i>Status</i>	<i>Actions Taken</i>
National Night out was held on August 2nd 10 neighborhoods signed up for the program.	<ul style="list-style-type: none"> <li>• This activity was published in two local papers several times</li> <li>• Listed on the Town’s web site and</li> <li>• Discussed twice at the town board meetings to promote participation</li> <li>• Chief Michaels also personally contacted community members to encourage participation.</li> </ul>
Halloween Party Scheduled for 10-31-11	<ul style="list-style-type: none"> <li>• This is an annual event that we have held for the last 29 years and it remains one of the most popular activities we hold each year.</li> </ul>
Bike Rodeo Held on May 14th at the Middle School	<ul style="list-style-type: none"> <li>• The bike rodeo is co-sponsored with the Windsor Optimists</li> <li>• This year we had a bike course, free bike repair, and gave away 30 bike helmets to the kids.</li> </ul>

**ANALYSIS & 2012 DIRECTION**

*While National Night Out participation decreased this year by one neighborhood, the Bike Rodeo remained at the maximum capacity for the number of employees and the Halloween Party is expected to be at capacity like it has been for the past several years.*

*In 2012 we would like to continue to provide these three successful programs and are interested in providing additional programs that increase community interaction with the police department. The department is considering holding a “Don’t be a Victim” class twice a year starting in 2012 that will educate the public on how to be safer in the community. We will also be updating the informational brochures that are a major source of information for citizens who visit the police department. Additionally, the police department would like to increase their visibility to citizens at more Town events including High School sports events, Neighborhood Park openings and possibly meeting with individual Homeowner’s Associations to discuss neighborhood issues.*

**Objective 1.B** *Promote community policing with Neighborhood Watch, bike and walking patrol, and other community-oriented programs.*

<i>Status</i>	<i>Actions Taken</i>
Neighborhood Watch The program is promoted on the Police Department’s web site	<ul style="list-style-type: none"> <li>• National Night Out is one of the big events we hold each year to promote neighborhood watch. This year National Night Out was held on 8-2-11.</li> <li>• An annual review of crime statistics is distributed in January of each year.</li> </ul>
Bike and Walking Patrol	<ul style="list-style-type: none"> <li>• Officers have been out on bikes 20 times so far this summer.</li> <li>• Officers are assigned this duty to patrol the summer concerts, special event locations and out park areas.</li> </ul>

*Communications*

	<ul style="list-style-type: none"> <li>• Foot patrol occurs almost every night with officers walking our parks concentrating on Boardwalk Park, Eastman Park and Main Park. <ul style="list-style-type: none"> <li>o Bike and Walking Patrol has doubled since last year.</li> <li>o Especially helpful at Special Events</li> </ul> </li> </ul>
Other Community programs	<ul style="list-style-type: none"> <li>• We have done several special request tours of the Police Department to organizations in town and to individuals and families that have requested it.</li> <li>• Crossing guard program</li> <li>• School officers and ride along programs</li> <li>• National Police Week BBQ</li> <li>• National Drug Take Back Day <ul style="list-style-type: none"> <li>o 160 lbs. of Prescription Drugs Collected</li> </ul> </li> <li>• Free VIN checks and fingerprint checks for Windsor residents or those seeking Windsor employment.</li> <li>• Free Bike Licenses for Windsor residents</li> </ul>

***ANALYSIS & 2012 DIRECTION***

*The results of the 2011 National Citizen Survey showed that the Police Department was the only key driver that was similar to the benchmark comparison. In response, the police department has utilized other methods monitoring speeding in Town. For instance, rather than having an officer out writing tickets, they have posted the police speed truck and the simulation of an officer pointing a speed gun at oncoming traffic (Officer Plasticon) in speeding prone areas.*

***Objective 1.C*** *Build a stronger relationship with the Windsor-Severance Fire District.*

<i>Status</i>	<i>Actions Taken</i>
Ongoing Efforts	<ul style="list-style-type: none"> <li>• Groundbreaking of new Fire Station</li> <li>• Special Events Coordinator worked with the Fire District on Summer Events.</li> <li>• Joint meeting between Fire, School, and Town Board on September 26, 2011.</li> <li>• Chief reached out to Director of Planning to make sure there was a consensus on building inspection process</li> <li>• Fire District supports the DDA and works with Police Department on a regular basis</li> </ul>

***ANALYSIS & 2012 DIRECTION***

*In 2011 the relationship between the Town and the Fire District has been strengthened. Special event coordination and building inspection cooperation have been two ongoing activities that have brought the Town and Fire District closer. In 2012 meetings will be scheduled for the Town Board, Fire District, and School District to discuss community issues on a regular basis. The Town would also like to hold an Emergency Operations Center (EOC) informational course to make sure that all districts are up to speed with emergency policies and procedures.*

***Goal #2:*** *Encourage strong community events with active participation of residents.*

***Objective 2.A*** *Assist in both public and private community-wide events.*

<i>Status</i>	<i>Actions Taken</i>
In Progress	<ul style="list-style-type: none"> <li>• Provide marketing and media support</li> <li>• Flyers, press releases, web postings</li> <li>• Provide an onsite presence- Special Events Coordinator</li> <li>• Streamline the application process</li> </ul>

***ANALYSIS & 2012 DIRECTION***

*The special events for 2011 will be reviewed with the Town Board in September to determine the success of the new program and position. After an evaluation is complete strategies need to be developed for 2012. One area that needs to be evaluated is increased resources for Thursday night events throughout the summer. This is an area that we might be able to utilize volunteers more.*

***Objective 2.B*** *Provide resources to promote special events, such as Pelican Fest, Windsor Fine Arts Fest, Summer Concert Series and other Thursday night summer events, holiday events, Farmers' Market, Oktoberfest, All Town BBQ, Taste of Windsor, and Harvest Festival.*

*Communications*

<i>Status</i>	<i>Actions Taken</i>
<i>Actively Involved</i>	<ul style="list-style-type: none"> <li>• Special Events Coordinator hired and working with various event staff to promote their events and assure success</li> <li>• Provided coordination between Town departments</li> <li>• Increased marketing to bring more events to Windsor                             <ul style="list-style-type: none"> <li>o 2 new major events summer 2011</li> </ul> </li> <li>• Developed Sponsorship Program</li> </ul>

***ANALYSIS & 2012 DIRECTION***

*Several actions have been taken to provide resources for special events. The sponsorship program has been developed over the last few months and a detailed brochure will be finished in October 2011. In 2012 a review of scheduling needs to take place to see where improvements can be made. Also, this December there will be a Windsor Winter Festival that is being coordinated with the Downtown Development Authority.*

***Goal #3:*** *Provide and support ample opportunities to be actively involved in the Town governance process and in serving the community.*

***Objective 3.A*** *Provide information regarding volunteer opportunities for advisory boards to the community including additional education on governance process through service clubs and community groups.*

<i>Status</i>	<i>Actions Taken</i>
<i>In Progress</i>	<ul style="list-style-type: none"> <li>• Press releases and advertisements in the newspaper and website</li> <li>• There have been 26 applications this year compared to 12 in 2010.</li> <li>• Continued recognition program for advisory boards and committees.</li> </ul>

***ANALYSIS & 2012 DIRECTION***

*By distributing information on the website, through press releases and in the newspaper the Town has increased community participation and created diversity in our boards and commissions.*

***Objective 3.B*** *Develop a volunteer program for Town services.*

<i>Status</i>	<i>Actions Taken</i>
<i>No Progress</i>	<ul style="list-style-type: none"> <li>• Evaluated existing programs</li> <li>• Paperwork and legal requirements have been prepared and are ready for when we establish a volunteer program.</li> </ul>

***ANALYSIS & 2012 DIRECTION***

*The Town has used volunteers for several years. Parks and Recreation has volunteers for coaches, the senior program, and the Adopt-a-Trail program. The Police Department uses a volunteer Spanish interpreter, data entry specialist, and they utilize the Chaplain Program.*

*We would like to start a volunteer program that is a centralized location where we can track volunteer hours and coordinate reporting. The program will also include a program that offers volunteer opportunities outside of work for our employees.*

***Objective 3.C*** *Participate with the Student Advisory Leadership Team (SALT).*

<i>Status</i>	<i>Actions Taken</i>
<i>Actively Participating</i>	<ul style="list-style-type: none"> <li>• Provided staff liaison through recreation department to facilitate meetings</li> <li>• Met with Town Board in Fall 2010</li> <li>• Several events planned for Fall 2011                             <ul style="list-style-type: none"> <li>o Island Party Reschedule</li> </ul> </li> </ul>

***ANALYSIS & 2012 DIRECTION***

*The Student Advisory Leadership Team meets twice a month and participates in Town events like Teen Night, Battle of the Bands, the Teen Haunted House, helping out with summer concerts and various community service projects. SALT has 23 current members and it is likely that more will join when school begins. After Labor Day a SALT representative will resume board liaison reports at Town Board meetings. SALT would also like to schedule a joint meeting with the Town Board much like the meeting last fall.*

**Goal #4: Promote healthy neighborhoods.**

**Objective 4.A** Ensure that Town Hall and the Police Department facility are primary resources of information on neighborhood issues.

Status	Actions Taken
<i>In Progress</i>	<ul style="list-style-type: none"> <li>• Development Under Review “Green Signs” around Town have Town website advertised</li> <li>• Notice of Neighborhood Meeting letters refer the recipient to the website for more information and any questions</li> <li>• The police department has a brochure rack in the front lobby with information on our ordinances, the police department, crime victim information</li> <li>• Everbridge emergency notification process and other pamphlets that would assist a citizen with various types of problems.</li> <li>• Information on Code enforcement</li> <li>• Community Projects and Development Map</li> <li>• Interactive Map</li> </ul>

**ANALYSIS & 2012 DIRECTION**

*In 2012 the road construction piece will be completed on the Community Projects and Development interactive map as well as the addition of parks informational map.*

**Objective 4.B** Promote neighborhood programs such as Sick Tree Day, Arbor Day and recycling programs.

Status	Actions Taken
<i>Continued Promotion</i>	<ul style="list-style-type: none"> <li>• Arbor Day event in April at two Elementary Schools</li> <li>• 49 trees sold at Tree Sale</li> <li>• 45 calls on Sick Tree Day</li> <li>• Brush Recycling site open</li> <li>• Recycling at Special Events</li> </ul>

**ANALYSIS & 2012 DIRECTION**

*We will continue to promote these programs and evaluate brush recycling center operations. There have been 698 permits so far in 2011 for the brush recycle site. In 2010 there were 678 permits sold. Sick Tree Day only received 45 calls this year and was held in June. In July of 2010 there were 132 calls. The Brush Recycle Center will be evaluated this year.*

**Objective 4.C** Create a relationship with HOAs/neighborhoods and coordinate visits by Town Board and staff to meetings.

*No Activity*

**ANALYSIS & 2012 DIRECTION**

*The next steps are to verify the active homeowners associations and coordinate Town Board members with their respective district HOA's. We will develop ideas and bring them to a Town Board work session for discussion and approval. This objective will be in progress in 2012 with the police department HOA meetings. After the April election, a program will be coordinated for joint meetings between board members and the HOA(s) in their district.*

**Goal #5: Promote a “One Windsor-One Community” philosophy.**

Status	Actions Taken
<i>Staff Observations</i>	<ul style="list-style-type: none"> <li>• During Board meetings the public is always invited to be heard.</li> <li>• Advisory boards draw from each corner in Windsor; provide a range of community input</li> <li>• Extension of recreation programs to the West side of Town.</li> <li>• Signs promoting special events.</li> <li>• Shop Local and Business-to-Business Opportunities within Windsor</li> <li>• Providing high quality services to enhance the quality of life in Windsor</li> <li>• Coffee with the Mayor</li> </ul>

**ANALYSIS & 2012 DIRECTION**

*A “One Windsor- One Community” philosophy could be further promoted if Objective 4.C is completed. In 2012 we would like to also re-verify the possibility of one zip code to represent all of Windsor and help to extend the newspaper services out to the Larimer County side of Windsor.*

**Goal #6:** Provide for diverse and healthy lifestyle choices in leisure, cultural activities, and recreation.

**Objective 6.A** Continue to provide diverse opportunities for all ages through the Parks & Recreation department.

Status	Actions Taken
<b>Ongoing Effort</b>	<ul style="list-style-type: none"> <li>• Summer Recreation Brochure ( <i>The Link</i>) offered variety of programs</li> <li>• Several new programs were added</li> <li>• Fall/Winter Link delivered to doorsteps instead of being mailed.</li> <li>• Arts and Heritage Events</li> </ul>

**ANALYSIS & 2012 DIRECTION**

*There has been an increase in youth and family participation over this last year particularly with summer events such as the Movies in the Park and Family Camp Out events. The Link will continue to be evaluated after each season to determine the success of each program.*

*Currently there are six adult classes offered a month, 32 youth classes offered, and 14 fitness classes offered. Senior activities have increase from 24 in July 2010 to 54 in June 2011.*

**Objective 6.B** Provide method(s) to take public input and participation in the development of new programs.

Status	Actions Taken
<b>Ongoing Effort</b>	<ul style="list-style-type: none"> <li>• YMCA Survey and Citizen Survey</li> <li>• After registering for a program or class on RecTrac, an automatic question asks what other programs they would like to see provided by Parks and Recreation.</li> </ul>

**ANALYSIS & 2012 DIRECTION**

*The YMCA survey was a very useful tool for figuring out what the community was interested in and thought we needed for recreation programs. It showed us what residents felt were successful and unsuccessful programs and what they felt should be offered or enhanced in the recreation department. Several ideas were generated from the survey and recommended to Town Staff. Staff will continue to evaluate the findings and recommendations from the YMCA survey report. Also, funds have been requested for a feasibility study in 2012*

*The National Citizen Survey was also a useful tool for assessing resident satisfaction in a number of service areas. From the survey we were able to see that Preservation of Natural Areas and Recreation Facilities were two of the six key drivers for Windsor residents. The survey showed that we were ranked below benchmark for opportunities to attend cultural and educational activities.*

**Objective 6.C** Develop a bike and trail guide throughout town for distribution.

Status	Actions Taken
<b>Planning</b>	<ul style="list-style-type: none"> <li>• Updated the Trail Master Plan.</li> </ul>

**ANALYSIS & 2012 DIRECTION**

*The Trails Master Plan was completed and posted on the website in 2009. The bike and trail guide will be a brochure that includes a map of all the trails as well as policies and other pertinent trail information. GIS and the Parks department will begin this project in the last quarter of 2011 and plan to have a Bicycle and Trail Guide available in Spring 2012. We will be working to publicize the Poudre River Bike Alliance Booklet which includes a bike component. We would like for this along with the Bike and Trail Guide to be available at various businesses around Town.*

**Goal #7:** Lead through environmental stewardship.

**Objective 7.A** Support environmental stewardship at all Town events.

Status	Actions Taken
<b>Continuous effort</b>	<ul style="list-style-type: none"> <li>• Recycling offered at Taste of Windsor and other privately sponsored events</li> </ul>

**ANALYSIS & 2012 DIRECTION**

The special events application requires that privately sponsored special events provide recycling which is submitted in the Trash Plan for each event. If the town is sponsoring the event recycling bins are provided.

**Objective 7.B Increase usage of Diamond Valley Recycling Center.**

Status	Actions Taken
90% Complete	<ul style="list-style-type: none"> <li>• Promotion of Recycle Center on Town web site and in the newspaper.</li> <li>• We have promoted all types of recycling                             <ul style="list-style-type: none"> <li>o Glass, paper, cardboard, etc.</li> </ul> </li> <li>• We've also included 3 non-profit organization bins for recycling old clothes and other household items.</li> </ul>

**ANALYSIS & 2012 DIRECTION**

The recycling center collected 82 tons of materials from July- December 2010. The collection numbers for this year will be available in September or October.

**Objective 7.C Explore other satellite recycling centers.**

Status	Actions Taken
No activity	<ul style="list-style-type: none"> <li>• Have not looked into other sites at this time</li> <li>• Non-profit boxes at the recycling center</li> </ul>

**ANALYSIS & 2012 DIRECTION**

In 2012 it would be a good first step to conduct a needs-assessment to determine where a new location is feasible.

**Goal Topic Area: Promote Historic Downtown and Lake as a Destination and Focal Point**

**Goal #1: Promote and market "Windsor Town Center"**

**Objective 1.A Support Downtown Development Authority (DDA) implementation.**

Status	Actions Taken
100% Complete	<ul style="list-style-type: none"> <li>• The Downtown Development Authority was created by an election of the DDA members in January, 2011.</li> </ul>

**ANALYSIS & 2012 DIRECTION**

Town Staff will continue to support DDA planning and operations through 2012.

**Objective 1.B Participate in short term joint projects between Town and the DDA.**

Status	Actions Taken
In Progress	<ul style="list-style-type: none"> <li>• Plan of Development completed in 2011</li> <li>• Strategic Planning</li> <li>• Intergovernmental Agreement (IGA) with the Town is in progress</li> </ul>

**ANALYSIS & 2012 DIRECTION**

The DDA was formed in 2011 and since then the Town has been a major participant in several key projects including drafting the Plan of Development and the Strategic Planning process in conjunction with the Department of Local Affairs. IGA development began in August and should be completed by October 2011. There is also a possibility of a TABOR election in April 2012.

**Objective 1.C Integrate the Downtown Master Plan and Boardwalk Park Master Plan to coordinate timelines and projects.**

Status	Actions Taken
Preliminary Stages	<ul style="list-style-type: none"> <li>• The DDA has reviewed the Boardwalk Master Plan.</li> </ul>

**ANALYSIS & 2012 DIRECTION**

As the DDA develops their strategic plan Boardwalk Park will be a major focus area.

*Communications*

**Objective 1.D** *Develop a Town way-finder program for “Windsor Town Center”.*

<i>Status</i>	<i>Actions Taken</i>
<i>In planning phase</i>	<ul style="list-style-type: none"> <li>• Sign committee has narrowed down</li> <li>• designs for entry-way signs</li> </ul>

**ANALYSIS & 2012 DIRECTION**

*The sign committee decided to focus on the entry way signs first and then use similar designs for the Town Way-Finder signs. Priorities need to be determined for 2012 Town Way-Finder program.*

**Objective 1.E** *Develop recommendations to implement public art in “Windsor Town Center” area.*

<i>Status</i>	<i>Actions Taken</i>
<i>10% Complete</i>	<ul style="list-style-type: none"> <li>• Public Art Plan adopted in 2010 by PRAB and Town Board</li> <li>• Art area was included in design of the Concessions Building at Boardwalk Park</li> <li>• Will coordinate with DDA</li> </ul>

**ANALYSIS & 2012 DIRECTION**

*The Fine Arts Festival Board has discussed making recommendations for Public Art but they have suggested the Public Art currently located in Windsor be promoted first.*

**Goal #2:** *Encourage historic preservation*

**Objective 2.A** *Develop a task force consisting of stakeholders that will define “Windsor Town Center” boundaries, roles of the stakeholders and expectations.*

<i>Status</i>	<i>Actions Taken</i>
<i>In progress</i>	<ul style="list-style-type: none"> <li>• Historic Preservation Commission (HPC) and Town Board met in a work session on May 23, 2011.</li> <li>• HPC also met with Greeley Historic Preservation Commission to generate ideas for Windsor.</li> <li>• DDA area boundaries have been established</li> <li>• HPC developed a Work Program for the next three years</li> </ul>

**ANALYSIS & 2012 DIRECTION**

*At the work session on May 23, 2011 the Town Board recommended that the HPC take the lead and begin planning their work program and educating the public. In response the HPC developed their work program which describes nine projects and the time frame for each. Most projects are planned for 2011 and 2012 including designation of the structures within Boardwalk Park, hosting a downtown tour on December 2, 2011, and creating an HPC informational brochure. .*

**Objective 2.B** *Develop an historic interpretation program of structures and amenities in the “Windsor Town Center” area.*

<i>Status</i>	<i>Actions Taken</i>
	<ul style="list-style-type: none"> <li>• Main Mile Brochure</li> </ul>

**ANALYSIS & 2012 DIRECTION**

*The Main Mile Brochure is a guide for a tour of the buildings in the downtown area. It needs to be updated and will also be coordinated with the museum cell phone tour.*

**Objective 2.C** *Encourage preservation and restoration of landmark-designated properties.*

<i>Status</i>	<i>Actions Taken</i>
<i>50% Completed</i>	<ul style="list-style-type: none"> <li>• The Town has been working with the owners of the Windsor Mill to determine how and when that building will be restored. Currently there are no definite plans for that building’s restoration .</li> <li>• The Town also has a list posted on its website of the significant historic properties in Windsor. This list includes all the local and national designated buildings and can be found here: <a href="http://windsorgov.com/DocumentView.aspx?DID=2136">http://windsorgov.com/DocumentView.aspx?DID=2136</a></li> </ul>

**ANALYSIS & 2012 DIRECTION**

*The Historic Preservation Commission is looking to add three new landmark designated properties. They have created their 2011 Work Program but still need to create policies and procedures for operations in 2012.*

**Goal #3: Enhance Town Assets in the Windsor Town Center Area.**

**Objective 3.A** Finalize the operating plan for Windsor Lake including decree agreements and managing as an aesthetic and recreational amenity.

Status	Actions Taken
In Progress 50%	<ul style="list-style-type: none"> <li>• Decree requirements addressed                             <ul style="list-style-type: none"> <li>o SCADA Measuring</li> </ul> </li> <li>• Consultant started work on Operating Plan in 2010</li> <li>• Agreement with New Cache</li> </ul>

**ANALYSIS & 2012 DIRECTION**

The operating plan will be finalized in 2012. Any improvements suggested in the operating plan will need to be budgeted in 2012.

**Objective 3.B** Provide a variety of recreational opportunities such as motorized and non-motorized boating, trails, swim beach, Americans with Disabilities Act playground, dog off-leash area, picnic facilities, restrooms, and fishing amenities.

Status	Actions Taken
95% Complete	<ul style="list-style-type: none"> <li>• Dog Swim Beach finalized in 2011</li> <li>• Restroom/concession building completed in 2011.</li> <li>• Boardwalk park provides trails, swim beach, playground</li> </ul>

**ANALYSIS & 2012 DIRECTION**

The only piece left to implement for this objective is to evaluate the parks ADA assessment and implementation plan.

**Objective 3.C** Continue to strengthen the Town of Windsor Museum experience through continued refurbishment and interpretation of museum buildings, in addition to ongoing exhibit development using Museum collections at the Community Recreation Center and the Art and Heritage Center.

Status	Actions Taken
95% Complete	<ul style="list-style-type: none"> <li>• Exhibits rotate regularly</li> <li>• Quarterly exhibits at Art and Heritage Center</li> <li>• Changed the Historic Prayer Meeting House at Windsor Museum.</li> </ul>

**ANALYSIS & 2012 DIRECTION**

From July 2010- July 2011 there were 1,321 visitors at the Boardwalk Park Museum.

The last piece to completing this objective is to finalize the Museum Cell Phone Tour.

**Objective 3.D** Develop and support ongoing cultural events and activities at the Art and Heritage Center including collaborative opportunities with outside organizations.

Status	Actions Taken
Ongoing effort	<ul style="list-style-type: none"> <li>• Working with the Library District and other museums to bring traveling exhibits and programs to the Art and Heritage Center</li> <li>• Special Events (Fine Arts Festival, Rocky Mountain Irish Festival, Harvest Festival, Oktoberfest)</li> <li>• Storytelling at the Library</li> </ul>

**ANALYSIS & 2012 DIRECTION**

Outreach program (Traveling Trunks) had 87 participants this year and the Art and Heritage center had 417 visitors this year (7/10-7/11).

Last October there were 350 participants at Oktoberfest where it was held at the Community Recreation Center. This year it will be held at Boardwalk Park.

**Objective 3.E** Develop a community events program that will offer collaborative opportunities with regional interest, such as Pelican Fest, Windsor Fine Arts Fest, 4th of July, Summer Concert Series and other Thursday night summer events, holiday events, Farmers' Market, Oktoberfest, All Town BBQ, Taste of Windsor, and Harvest Festival.

Status	Actions Taken
Ongoing	<ul style="list-style-type: none"> <li>• Hired seasonal position this year dedicated to special events</li> <li>• Brought 2 new events to Town and expanded existing events</li> <li>• Relocated Oktoberfest to Boardwalk Park</li> <li>• Collaborated with Library, School and Fire district and Chamber of Commerce for several events</li> </ul>

**ANALYSIS & 2012 DIRECTION**

*This summer there has been an increased regional interest in the annual events as well as the two new summer special events. The Fireworks show at the 4th of July Activities Day attracted 5,000 people to Boardwalk Park.*

*We will continue to develop the community events program by adding new events each year and evaluating the events that we have annually to see where improvements should be made.*

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

**Goal #1:** *Develop creative new business attraction tools and establish a business retention and expansion program.*

**Objective 1.A** *Review, modify and adopt existing incentive tools.*

<i>Status</i>	<i>Actions Taken</i>
40% complete	<ul style="list-style-type: none"> <li>• First round of review and discussion on Town of Windsor Economic Development Incentive Policy took place on August 8, 2011.</li> <li>• Resolution drafted for new incentive policy</li> </ul>

**ANALYSIS & 2012 DIRECTION**

*Incentive tools will continually be reviewed and modified as new opportunities become available. The Incentive Policy was discussed and a model is currently being selected that is suitable for Windsor economic development.*

**Objective 1.B** *Provide resources to establish programs including new Town staff and web site development.*

<i>Status</i>	<i>Actions Taken</i>
Town Staff = 100% complete	<ul style="list-style-type: none"> <li>• New Town Staff member, Business Development Manager hired April 2011</li> </ul>
Web Site = 25% complete	<ul style="list-style-type: none"> <li>• Website domains for economic development purchased May 2011.</li> <li>• Website design is in progress</li> </ul>

**Goal #2:** *Develop a multi-faceted, unique, and effective marketing strategy for the Windsor business community*

**Objective 2.A** *Develop a business community group including representatives of the Chamber of Commerce.*

<i>Status</i>	<i>Actions Taken</i>
100% complete	<ul style="list-style-type: none"> <li>• Since 2009, two community groups were formed.                             <ul style="list-style-type: none"> <li>o 2009 – Community Committee</li> <li>o 2011 – Economic Development Task Force</li> </ul> </li> <li>• Proposed community partners group, completion expected by 4th quarter 2011.</li> </ul>

**ANALYSIS & 2012 DIRECTION**

*The community partners group will ideally consist of several partners both within Windsor and in the region such as representatives of the chamber of commerce, the school district, Upstate Colorado, Northern Colorado Economic Development Corporation, and the higher education organizations in the area like Colorado State University and the University of Northern Colorado.*

**Objective 2.B** *Determine marketing responsibilities of groups such as the Chamber of Commerce, Upstate Colorado, and Northern Colorado Economic Development Corporation.*

<i>Status</i>	<i>Actions Taken</i>
75% complete	<ul style="list-style-type: none"> <li>• Town Staff is still working out the details with the organizations of trade show attendance and outbound marketing materials.</li> <li>• Memberships have been budgeted for 2012</li> </ul>

**ANALYSIS & 2012 DIRECTION**

*The marketing responsibilities of the various economic development groups will be determined by the end of 3rd quarter 2011.*

**Goal #3:** *Develop a competitive retail strategy for I-25 Interchange properties and all Windsor commercial corridors*

**ANALYSIS & 2012 DIRECTION**

The overall plan for Economic Development will include retail strategies for I-25 as well as the rest of the Town's retail zones. There have been preliminary discussions but no strategies specific to I-25 yet. Defining those strategies and remaining inclusive with the property owners in the Community activity center (CAC) will be a focus for 2012.

**Goal Topic Area: Encourage a Wide Variety of Housing Opportunities**

**Goal #1:** *Encourage and promote a range of housing choices: single-family, townhomes, lofts, condos, multi-family units, senior and transitional living units.*

**Objective 1.A** *Work with residential developers on the use of signage programs to promote residential developments.*

Status	Actions Taken
Completed 100%	<ul style="list-style-type: none"> <li>• Residential sign program to promote sales of homes and lots adopted and implemented.</li> <li>• Program adopted in 2010 and currently has active participation.</li> </ul>

**ANALYSIS & 2012 DIRECTION**

The last developer to submit a sign plan was in spring 2011.

This program will be permanent and 6 out of 7 developers have participated.

**Objective 1.B** *Work with local real estate and building companies to showcase the types of housing available in Windsor.*

No Activity

**ANALYSIS & 2012 DIRECTION**

Next steps are to contact the Real Estate Firms, Building companies, and Northern Colorado Home Builders Association that can provide resources to showcase the types of housing available in Windsor.

**Objective 1.C** *Create a resource directory containing the names of residential developers, database of buildable lots, etc. by potential zoning types.*

No Activity

**ANALYSIS & 2012 DIRECTION**

This objective will coincide with objective 1. B.

**Goal #2:** *Strive for housing availability for all income levels.*

**Objective 2.A** *Support the efforts of the Windsor Housing Authority to address gaps in the availability of low- and moderate-income housing as identified in the Housing Assessment.*

Status	Actions Taken
In Progress 50%	<ul style="list-style-type: none"> <li>• Meet with housing authority on an as-needed basis to provide staff support and recommendations on low and moderate housing issues.</li> </ul>

**Objective 2.B** *Support the efforts of the Windsor Housing Authority in implementing the Action Plan of the Workforce Housing Study.*

Status	Actions Taken
In Progress 25%	<ul style="list-style-type: none"> <li>• Consolidation of former work force housing committee's efforts into housing authority;</li> <li>• Liaison between housing authority and Town Board</li> </ul>

**Objective 2.C** *Promote the creation of infill housing.*

Status	Actions Taken
In Progress 25%	<ul style="list-style-type: none"> <li>• Meetings with Housing Authority on infill development for multi-family housing for low and moderate income levels.</li> <li>• The Windsor Housing Authority began working on a market study for multifamily development in June 2011. The study will be complete in early September 2011.</li> </ul>

**Goal Topic Area: Promote, Manage and Facilitate an Effective Transportation System within the Town and the Northern Colorado Region**

**Goal #1:** Complete construction on the I-25/SH392 interchange.

**Objective 1.A** Identify the source of funding for Windsor’s share.

Status	Actions Taken
In progress	<ul style="list-style-type: none"> <li>\$2.5 Million was budgeted by Windsor in 2011; \$1.25 Million from the General Fund and \$1.25 Million loaned from the Water Fund.</li> <li>Reimbursement being finalized by the development fee in the corridor activity center (CAC).</li> </ul>

**ANALYSIS & 2012 DIRECTION**

The IGA with Fort Collins has a few items that still need to be finalized including the CAC Fee and Internal Controls with the agreement.

**Objective 1.B** Budget Windsor’s share of the interchange construction costs in 2011.

Status	Actions Taken
90% complete	<ul style="list-style-type: none"> <li>2.5 Million budgeted in 2010 and 2011.</li> <li>Enhancements need to be determined</li> </ul>

**Objective 1.C** Support all stakeholders during construction and completion of the interchange including existing and new businesses.

Status	Actions Taken
	<ul style="list-style-type: none"> <li>Construction of the interchange was awarded by Colorado Department of Transportation (CDOT) to Edward Kraemer &amp; Sons and began in August 2011. The interchange will be fully functional for traffic by June 2012.</li> </ul>

**ANALYSIS & 2012 DIRECTION**

Public relations and communication is a priority of CDOT.

**Goal #2:** Improve traffic flow within and around Windsor.

**Objective 2. A** Identify alternate routes and corridors such as New Liberty Road and Weld County Road 19.

No Activity

**ANALYSIS & 2012 DIRECTION**

New Liberty Road and Weld County Road 19 are both alternate routes for traffic. However if these roads are to be designated truck routes they would have to have major construction work done to raise them up to truck highway route standards. In 2012 New Liberty Road will be reviewed for options to formalize the right-of-way..

**Objective 2.B** Prioritize resources to acquire potential right-of-way.

No Activity

**ANALYSIS & 2012 DIRECTION**

Determination needs to be made of whether acquiring potential rights-of-way is still a priority and if it is we will need to develop a process of how to do so that includes the necessary resources. This process will need to be evaluated and approved by the Town Board.

**Objective 2.C** Work with county, state, metropolitan planning organization and/or local governments for resources to enhance the identified routes.

No Activity

**ANALYSIS & 2012 DIRECTION**

This project may be combined with objective 2. B because we will have to work with these organizations to obtain the right-of-way along the identified routes. We will also continue to work with other communities and the MPO for regional projects.

**Objective 2.D** Develop a uniform street signage program.

Status	Actions Taken
50% complete	<ul style="list-style-type: none"> <li>We presently have a contractor doing a sign inventory of all street names, regulatory and informational signs within the Town.</li> </ul>

**ANALYSIS & 2012 DIRECTION**

This current project started in response to the federal mandate that required all street signs to have a certain level of reflectivity. The federal mandate is currently under review and may not require that all inadequate signs be retrofitted. We will wait to move forward until the federal regulation is finalized. After the project is complete we will have a complete inventory of all signs located in town limits. In 2012 the Windsor Welcome Signs will be installed.

**Goal #3:** Support different types of transportation.

**Objective 3.A** Enhance Windsor as a walkable community identifying locations where sidewalks are needed and developing a crosswalk program that includes active enforcement and public education.

Status	Actions Taken
	<ul style="list-style-type: none"> <li>Hired a traffic consultant to study vehicle and pedestrian traffic at 3 schools (Charter academy, Mountain View Elementary and Grand View Elementary) in 2010</li> <li>The consultants recommendations have been implemented                         <ul style="list-style-type: none"> <li>o Charter Academy- "School Area" signs placed along Garden Drive and Diamond Valley Drive.</li> <li>o Mountain View- No Parking area on 3rd street was expanded to increase sight distance Cross walks at Chestnut and 3rd and Cherry and 3rd were eliminated because of conflict with turning vehicles</li> <li>o Grand View School Zone Ahead signs installed on Jacoby Road at Windshire Drive</li> </ul> </li> <li>In 2010 sidewalks were constructed on Birch Street from 6th Street east to Boardwalk Park</li> <li>121 Curb ramps were installed in 2010 to improved accessibility                         <ul style="list-style-type: none"> <li>o 86 were in areas near public buildings</li> </ul> </li> <li>In 2012 sidewalks will be constructed on the east side of 1st Street from Main Street- 62 feet south to complete a gap                         <ul style="list-style-type: none"> <li>o Project will include a curb ramp at 1st and Main</li> <li>o A request has been made for CDOT to install a marked crosswalk on Main at 1st to complete the project.</li> </ul> </li> </ul>

**Objective 3.B** Develop Windsor trails and links to regional trails as per Windsor's trails master plan.

Status	Actions Taken
25% complete	<ul style="list-style-type: none"> <li>Received State Trails Grant for Greeley No. 2 section</li> <li>April 2011: Grand Opening of River Bluffs Open Space Trail (Hwy 392-bridge underpass)</li> </ul>

**ANALYSIS & 2012 DIRECTION**

Our plan for Greeley No. 2 is to move forward this fall with construction. Although the grant has been awarded for this project, we are waiting for federal appropriation before construction begins.

**Objective 3.C** Identify future public transit routes and services through Windsor.

No Activity

**ANALYSIS & 2012 DIRECTION**

In 2012 an evaluation of the on-going Senior Ride program will be conducted. The new installment of the Park 'n Ride on the west side of I-25 and Highway 392 may stimulate more interest in future public transit routes and services in Windsor.

**Objective 3.D** Prioritize resources to promote bicycling.

Status	Actions Taken
In progress	<ul style="list-style-type: none"> <li>Promoted and participated in Bike To Work Day on June 22, 2011</li> <li>Bike Safety Program</li> <li>Considered implementing bike lanes</li> </ul>

**ANALYSIS & 2012 DIRECTION**

*Bike to Work Day was promoted through the Parks and Recreation Department and was posted in The Link magazine. The Community Recreation Center set up a breakfast station for all of the participants this year.*

*In 2012 the trails and bike guide will be available through the parks and recreation department. We would also like to increase promotion of the bike safety program and possibly install more bike racks around town.*

**Objective 3.E** Promote transportation opportunities.

**Goal #4:** Retain Windsor’s streets to safe standards with adequate maintenance.

**Objective 4.A** Continue to dedicate resources to support the existing Town’s pavement maintenance management system.

<i>Status</i>	<i>Actions Taken</i>
<i>In progress</i>	<ul style="list-style-type: none"> <li>• Staff continues to update data in the pavement management program and uses the information to prescribe street maintenance work each year</li> <li>• A description of the system was presented to the Town Board on April 4, 2011.</li> <li>• Increased funding was approved in the 2011 budget for pavement management program.</li> </ul>

**ANALYSIS & 2012 DIRECTION**

*In April 2011 there was a presentation given to Town Board explaining the Pavement Management Plan update and the need for increasing resources for the maintenance program. Town Board was supportive of the increase. The 2012 budget reflects another increase for the pavement management program that is closer to the amount requested to maintain Windsor’s streets.*

**Objective 4.B** Resurface State Highway 392 (I-25 to Weld County Road 21) in conjunction with the completion of I-25/SH392 interchange project.

<i>Status</i>	<i>Actions Taken</i>
<i>Complete</i>	<ul style="list-style-type: none"> <li>• CDOT resurfaced a rough section of highway from WCR 19 east .3 miles in 2011.</li> <li>• CDOT intends to overlay HWY 392 from I-25 to 15th Street in the summer of 2012.                             <ul style="list-style-type: none"> <li>o The Town is contributing funds to extend the project east from 15th to 7<sup>th</sup> Street</li> </ul> </li> </ul>

**OUR PHILOSOPHY**

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

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

**EMPLOYEES' CORE BELIEFS REFLECT PRIDE**

**Producing results**

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

**Responsibility**

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

**Integrity**

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

**Dedication**

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

**Exceptional Service**

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

**THE TOWN BOARD'S FIVE STRATEGIC GOALS ARE ADDRESSED THROUGHOUT THE 2012 BUDGET.  
SOME HIGHLIGHTED PROJECTS ARE AS FOLLOWS:**

**Goal Topic Area: Build Community Spirit and Pride**

**Encourage strong community events with active participation of residents**

**2.B** *Provide resources to promote special event.,*

- Community Events coordinator – Approximately \$100,000 dedicated in the General Fund to provide a part-time position with thirty hours a week year round, and a complete division within that fund. 01-433

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

**6.A** *Continue to provide diverse opportunities through the Parks, Recreation & Culture department for all ages.*

- Design and/or development of park according to the Parks, Recreation and Open Lands Master Plan and established priorities. Diamond Valley Completion - \$1,179,444 04-445-8412, Prospect Park - \$423,000 02 & 04-473-8412, Bison Ridge -\$330,417 02-475-8412, Poudre Heights \$1,200,000 02-476-8412, Winter Farm Park \$30,000 02-477-8412.

**Goal Topic Area: Promote Historic Downtown and Lake as a Destination and Focal Point**

**Promote and market “Windsor Town Center”**

**1.A** *Support Downtown Development Authority (DDA) implementation.*

- Downtown Development Authority Funding –\$250,000 01-411-6270-200

**1.D** *Develop a Town way-finder program for “Windsor Town Center”.*

- “Welcome to Windsor” sign project –\$122,800 04-429-8440 and 04-429-6218

**2.B** *Develop an historic interpretation program of structures and amenities in the “Windsor Town Center” area.*

- Art and Heritage –\$30,000 2012 Interpretive Landscape Irrigation Plans and LA Design / Depot Deck Replacement. 04-456-8412

**3.A** *Finalize the operating plan for Windsor Lake including decree agreements and managing as an aesthetic and recreational amenity.*

- Non-Potable water decree improvements –\$140,668 14-484-8456

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

**Develop creative new business attraction tools and establish a business retention and expansion program**

**1.B** *Provide resources to establish programs including new Town staff and web site development.*

- Business Retention and Growth position –\$147,140 for salary and support. 01-420
- Economic Development –\$45,000 for support of local economic development organizations. 01-420-6211

**Goal Topic Area: Encourage a Wide Variety of Housing Opportunities**

- 2.A *Support the efforts of the Windsor Housing Authority to address gaps in the availability of low- and moderate-income housing as identified in the Housing Assessment.*
- Windsor Housing Authority - \$20,000 for support. 01-411-6270-100

**Goal Topic Area: Promote, Manage and Facilitate an Effective Transportation System within the Town and the Northern Colorado Region**

**Complete construction on the I-25/SH392 interchange**

- I-25/SH392 Interchange improvements with Fort Collins –\$2,500,000 (Windsor’s share) 10-month project 2011-2012 with final landscaping in 2013. 04-429-8445 *half of the funding from a loan from the Water Fund, the other half is a transfer from the General Fund.2012 allocation is \$1,500,000.*

**Retain Windsor’s streets to safe standards with adequate maintenance**

- 2.A *Continue to dedicate resources to support the existing Town’s pavement maintenance management system.*
- Street Maintenance Program – (04-429-6278)
    - \$745,778 asphalt overlay on WCR 17 (Crossroads to WCR 60) and WCR76 (0.44 mile west of WCR 15 and 0.22 miles east).
    - \$781,877 for overlay on 7th St (Eastman Park Dr to Riverplace Dr), WCR 17 (WCR 60 to Iron Mountain).
    - \$350,000 for overlay on Main St. from 15th to 7th St - this will be a CDOT project with Windsor sharing the cost.
    - \$250,000 for asphalt sealcoating, crack sealing and concrete replacement.
  - Bridge Replacement WCR 21–\$60,000 Town share with additional grant funding. 04-429-844-901
  - Railroad Crossing Improvements for the Ball Park/Colorado 257 & Cemetery crossing – \$42,000. 04-429-8445
  - Install a concrete box culvert across 7<sup>th</sup> Street near Riverplace Drive to help prevent flooding in that area –\$120,000. 08-483-8458
  - WCR 23/SH392 intersection Improvements –\$25,000. 04-429-8445-902

## COMMUNICATIONS

### SUMMARY OF THE BUDGET PROCESS

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

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

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

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

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

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

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

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

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

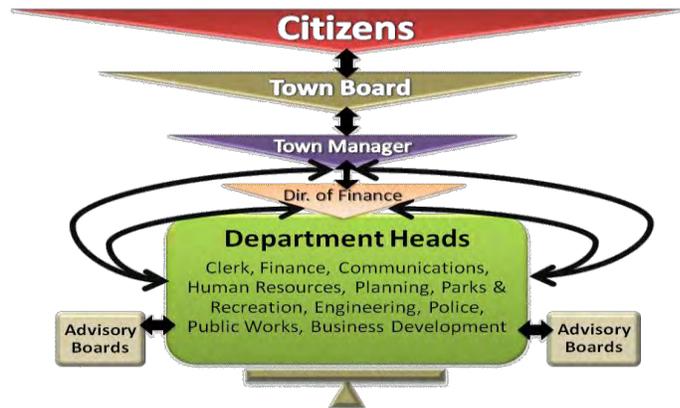
Listed here are other major planning processes, their descriptions and how they impact the budget.

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

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

**BUDGET ROLES AND RESPONSIBILITIES**

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



**REVIEW AND APPROVAL OF THE BUDGET**

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

**AMENDMENTS TO THE BUDGET**

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

**IMPLEMENTATION OF THE BUDGET**

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

**MONITORING THE BUDGET**

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

**TRANSFER OF APPROPRIATIONS**

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

**SUPPLEMENTAL BUDGETS**

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





## POLICIES

BALANCED BUDGET DEFINITION.....	43
FINANCIAL POLICIES.....	43
Components of Fiscal Stability.....	43
Principles and Procedures.....	43
Investment Policy.....	44
Expenditure Policy.....	44
Debt Policy.....	45
Financial Planning Policy.....	45
Revenue Policy.....	46

## 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 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.



## OPERATIONS

TOWN GOVERNMENT FORM AND STRUCTURE.....	47
Form of Government.....	47
Powers of the Town.....	47
Town Board.....	47
Town Manager.....	47
Department.....	47
Division.....	47
Use of Funds by Department.....	49
Voting Districts for Town Board - <i>map</i> .....	50
DEPARTMENT OVERVIEW .....	51
Town Clerk and Customer Service.....	53
Executive and Legal Department.....	59
Finance / Information Technology Department.....	67
Human Resources Department.....	73
Planning & Zoning Department.....	77
Police Department.....	81
Public Works Department.....	87
Engineering Department.....	95
Parks, Recreation and Culture Department.....	101
ORGANIZATIONAL CHART.....	111
STAFFING AND PERSONNEL.....	113

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## OPERATIONS

### TOWN GOVERNMENT FORM AND STRUCTURE

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#### ***FORM OF GOVERNMENT***

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

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

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

#### ***TOWN BOARD***

The corporate authority of the Town of Windsor, Colorado is vested in a Mayor and six Board Members who are non-partisan and elected to four-year terms with a term limit of two terms. Elections rotate so that either three or four of the Members' seats are up for election every two years. The Mayor is elected at large. The Mayor Pro Tem is chosen among the entire Town Board and serves a two-year term. Beginning 2008, the Board Members were elected by geographic district (*see map page 50*).

#### ***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 & Legal; Customer Service; Finance and Information Systems; Human Resources; Planning and Zoning; Engineering; Police; Parks, Recreation & Culture; 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 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	BUDGETARY DIVISIONS	FUNDING SOURCE
<b>EXECUTIVE AND LEGAL</b>	Town Manager	GENERAL FUND
	Mayor & Town Board	GENERAL FUND
	Municipal Ct. / Town & Prosecuting Attorney	GENERAL FUND
	Business Retention & Growth	GENERAL FUND
	Capital Purchases	CAPITAL IMPROVEMENT FUND
<b>CUSTOMER SERVICE</b>	Town Clerk / Customer Service	GENERAL FUND
	Capital Purchases	CAPITAL IMPROVEMENT FUND
<b>FINANCE / INFORMATION SYSTEMS</b>	Accounting & Finance	GENERAL FUND
	Budgeting & Financial Reporting	GENERAL FUND
	Sales Tax & Revenue	GENERAL FUND
	Information Technology (IT) Services	INFO TECHNOLOGY FUND
	Capital Purchases	CAPITAL IMPROVEMENT FUND
<b>HUMAN RESOURCES</b>	Human Resources / Risk Mgmt - Safety	GENERAL FUND
	Safety / Loss Control	GENERAL FUND
	Capital Purchases	CAPITAL IMPROVEMENT FUND
<b>PLANNING &amp; ZONING</b>	Planning	GENERAL FUND
	Capital Purchases	CAPITAL IMPROVEMENT FUND
<b>ENGINEERING</b>	Engineering	GENERAL FUND
	Water / Non-Potable Water / Sewer / Storm Drainage Capital Projects	WATER/NON-POTABLE WATER/SEWER/DRAIN FUNDS
	Capital Purchases	CAPITAL IMPROVEMENT FUND
<b>POLICE</b>	Administration	GENERAL FUND
	Platoon 1	GENERAL FUND
	Platoon 2	GENERAL FUND
	Police Pension	GENERAL FUND
	Capital Purchases	CAPITAL IMPROVEMENT FUND
<b>PARKS, RECREATION &amp; CULTURE</b>	Parks, Recreation & Culture Administration	GENERAL FUND
	Art & Heritage / Museums	GENERAL FUND
	Community Events	GENERAL FUND
	Recreation	GENERAL FUND
	Aquatics / Swimming Pool	GENERAL FUND
	Parks Maintenance	GENERAL FUND
	Forestry	GENERAL FUND
	Cemetery	GENERAL FUND
	Parks Construction / Improvements	PARK IMPROVEMENT FUND
	Community / Recreation Center	COMMUNITY REC CNTR FUND
	Trail Construction / Improvements	CONSERVATION TRUST FUND
Capital Purchases	CAPITAL IMPROVEMENT FUND	
<b>PUBLIC WORKS (PW)</b>	PW Streets / 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

The following table lists Town departments and their funding influences.

USE OF FUNDS BY DEPARTMENTS													
DEPARTMENT	Governmental Funds					Proprietary Funds							
	General		Special Revenue			Capital Projects	Enterprise				Internal Service		
	GF	PIF	CTF	CRCF	CIF	WF	NP WF	SF	SDF	FF	ITF	FS	
	EXECUTIVE & LEGAL	✓				✓					✓	✓	✓
CUSTOMER SERVICE	✓				✓					✓	✓	✓	
FINANCE	✓				✓					✓	✓	✓	
HUMAN RESOURCES	✓				✓					✓	✓	✓	
PLANNING & ZONING	✓				✓					✓	✓	✓	
ENGINEERING	✓				✓	✓	✓	✓	✓	✓	✓	✓	
POLICE	✓				✓					✓	✓	✓	
PARKS, RECREATION & CULTURE	✓	✓	✓	✓	✓		✓			✓	✓	✓	
PUBLIC WORKS	✓				✓	✓		✓	✓	✓	✓	✓	

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

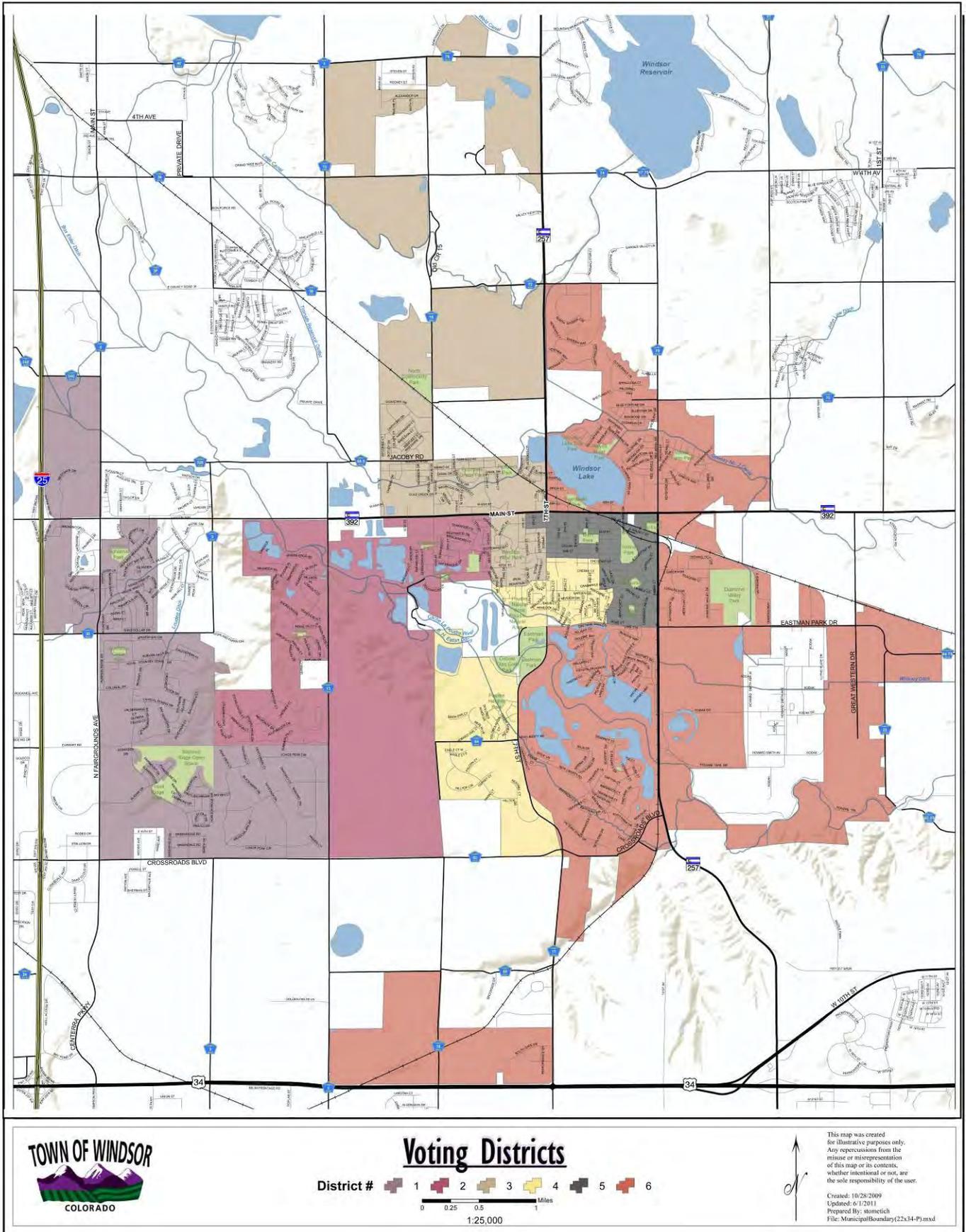
*Proprietary / Enterprise Funds / Internal Service Funds* (Operating / Capital): **WF**– Water, **NPWF**– Non-Potable Water, **SF**– Sewer, **SDF**– Storm Drainage, **FF**– Fleet Management, **ITF**– Information Technology, **FS**– Facility Services

### 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
- Historic Preservation Commission
- Kern Board
- Parks and Recreation Advisory Board
- Planning Commission
- Tree Board
- Water Sewer Board
- Windsor Housing Authority



**OPERATIONS**  
**DEPARTMENTAL OVERVIEW**

The Town of Windsor is comprised of nine 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.

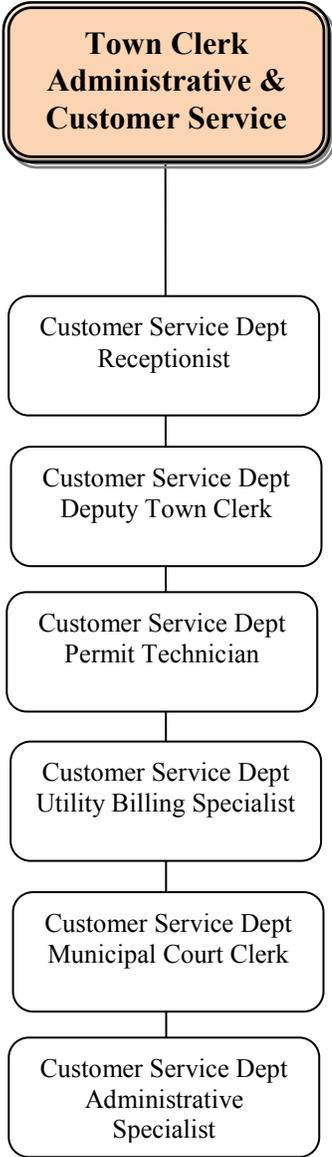
Detailed budgets for each department, listed by fund, can be found in the APPENDIX – A Section at the end of this document.

The individual department summaries are followed by the Town of Windsor all inclusive Organizational Chart for 2011, listing the names and position titles of all the employees.

- Town Clerk, Administrative & Customer Service..... 53
- Executive & Legal Department..... 59
- Finance & Information Systems ..... 67
- Human Resources, Risk Management & Safety Department ..... 73
- Planning & Zoning Department..... 77
- Police Department..... 81
- Public Works Department..... 87
- Engineering Department ..... 95
- Parks, Recreation & Culture Department ..... 101

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**Town Clerk,  
Administrative & Customer Service**



*Responsible for this additional  
budgetary division / function*

**Capital Purchases (CIF)**

**Elections**

**DEPARTMENT**  
Town Clerk and Administrative & Customer Service

**BUDGET SUMMARY**

REVENUE SOURCES	2010 ACTUAL	2011 BUDGET	2011 PROJECTED	2012 BUDGET
General Fund	512,314	461,959	475,393	544,564
Capital Improvement Fund (CIF)	0	0	6,302	0
<b>TOTAL REVENUES</b>	<b>\$ 512,314</b>	<b>\$ 461,959</b>	<b>\$ 481,695</b>	<b>\$ 544,564</b>

**EXPENDITURES BY CATEGORY**

*CIF=Capital Improvement Fund, IT=Information Technology Fund*

***Town Clerk & Customer Service - 410***

Personnel	405,721	398,735	412,898	425,324
Operation & Maintenance	46,672	20,801	19,570	46,828
Small Equipment (CIF)	0	0	6,302	0
Interfund Loans & Transfers (for IT)	59,921	26,918	26,918	53,389
Interfund Transfer (for Facilities)	0	15,505	16,007	19,022
<b>TOTAL MAYOR &amp; TOWN BOARD</b>	<b>\$ 512,314</b>	<b>\$ 461,959</b>	<b>\$ 481,695</b>	<b>\$ 544,564</b>
<b>ALL TOTAL EXPENDITURES</b>	<b>\$ 512,314</b>	<b>\$ 461,959</b>	<b>\$ 481,695</b>	<b>\$ 544,564</b>

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

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

*Success in our endeavors is accomplished by:*

*Acknowledging and embracing our role as a service unit; providing customer service that exceeds expectations while being accessible, approachable and communicating with honesty, integrity, tact and respect; providing a welcome atmosphere and customer-focused, flexible, support services through our highly capable staff; teamwork within and among departments Town-wide; and continuously seek 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 election administration, liquor 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, Utility Billing and Parks & Recreation. These departments work together to provide a one-stop-shop customer service area for citizens and staff.

**FUNCTIONS OF THE DEPARTMENT**

**Town Clerk** – As Clerk to the Town Board, the Town Clerk attends all Town Board meetings; prepares agendas, meeting packets and transcription of minutes which serve as the official record of the meeting and arranges meetings and training for Town Board. As Election Administrator, the Town Clerk conducts municipal elections as required and works directly with the County Clerk for

coordinated elections; provides assistance with the Referendum and Initiated Petition processes; provides technical assistance to municipal candidates and issue committees regarding election regulations and requirements. In addition, the Town Clerk 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.

#### Administrative & Customer Service Department

The Department was created in 2010 to provide a one-stop-shop for citizens. Staff was coordinated from a variety of departments 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.
- Municipal Court – Provides records management, scheduling and accounting functions for Windsor Municipal Court.
- Deputy Clerk – Provides administrative support to the front desk and other departments as needed along with assisting with utility billing and taking in of building permits. Serves as recording secretary to the Historic Preservation Commission.
- Permit Technician – Processes building and sign permit applications and issues certificates of occupancy for completed buildings; serves as recording secretary to the Planning Commission and Board of Adjustment.
- Administrative Specialist – Provides a variety of clerical and administrative support to the Town Manager, Parks, Recreation & Culture, and Customer Service Departments; processes grant applications, business licenses, and chicken hen and brush permits. Serves as recording secretary to the Parks & Recreation Advisory Board and Tree Board.
- Utility Billing Specialist – 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.

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#### RELATIONSHIP TO STRATEGIC PLAN AND CITIZEN SURVEY

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The Customer Service Department plays a key role in the goal topic area that seeks to build community spirit and pride. By advertising in the newspaper and online for vacant advisory board seats the Town Clerk and Customer Service Department has supported the goal of providing ample opportunities for citizens to be involved in the Town governance process and serving the community. This year the department more than doubled the amount of applications received for advisory board candidates and has continued the advisory board and committee recognition program. The 2012 Budget reflects this measure in the line item increase for publishing and recording.

In the 2011 Citizen Survey 57% of respondents had some form of contact with a Town employee in the last year. Of those 57% who had contact with an employee, 76% had a positive overall impression of that employee. Specifically Town employees were rated 81% positively in the area of responsiveness and 80% positively in the area of Courtesy. The Customer Service Department has the largest amount of resident interaction and is likely responsible for these positive ratings in the Citizen Survey. Reflected in the 2012 Budget are requests related to software updates and contract services that will help the Customer Service department stay up to speed with advancing

technology. The faster and easier that employees can access files or answer a question about the cemetery for example, the more satisfied residents will be and the better service we will be providing to our community.

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## CHALLENGES

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The current challenge for the Customer Service Division in the 2012 Budget is related to staffing. There are three front desk customer service representatives who are the first point of contact for the Town with three additional staff members that have specific job responsibilities (building permits, utility billing and administrative support). When all three front desk representatives are present, everything runs fairly smoothly. There are challenges when a representative is at lunch or if someone is on vacation and customers have to wait for assistance.

Additionally, there are occasions that a citizen requests information to be researched; this requires the time of an employee who might be needed to answer phones or assist other customers. As the Town has grown over the past years, the staffing levels have remained the same. Every new building permit requires a new utility account. Every new business requires a new business license. For example, there are more than 1,000 additional utility bills that are sent out monthly compared to 2008; this means there are 1,000 more account holders the customer service staff may have contact with any given month. Although staffing is a challenge, the Customer Service Division continues to do their best to meet and exceed the expectations of the Town's customers and citizens.

### ***TOWN CLERK AND ADMINISTRATIVE & 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;
- Organize and direct elections as required;
- Provide exceptional support to Mayor and Town Board as required; attend all Town Board meetings and complete minutes;
- Administer liquor licensing and cemetery functions as required;
- Promote and encourage training to enhance department functions;
- Update and recodify Town Code Book as required.

#### Administrative & 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;
- Continue to administrate the Business Licensing program for the Town of Windsor;
- Provide online options for utility accounts for ease of service for citizens;

- Continue to promote SafeBuilt online services for building permit needs;
- Participate with other departments to develop a public outreach initiative that expands and enhances organizational transparency community interaction/communication opportunities and capabilities.

<b>TOWN CLERK AND CUSTOMER SERVICE PERFORMANCE INDICATORS</b>						
<i>Performance Indicators</i>		<i>2007</i>	<i>2008</i>	<i>2009</i>	<i>2010</i>	<i>2011 Projected</i>
<b>Output</b>	Liquor Licensing Actions	42	36	36	40	40
	Attend Town Board Meetings / Record Minutes	23	24	26	24	24
	Ordinances/Resolutions passed	36/76	24/87	26/96	30/80	26/50
	Work Orders Processed	4392	4719	5125	4419	4500
	Utility Statements Mailed	6135	6368	6544	6856	7,123
	Late Notices Mailed	2944	3236	2895	3421	3500
	Registered Voters	9,935	11,879	12,310	12,457	12,978
<b>Efficiency</b>	Gen. Fund Town Clerk Department Expenditures*	\$218,700	\$264,001	\$164,727	\$512,314	\$544,564
	Expenditures as % of General Fund	2.6%	2.1%	1.5%	4.7%	4.4%
	Closing Estimates for Title Companies	286	523	448	468	200
	Meters Changed to Radio Reads	711	741	953	560	0
<b>Effectiveness</b>	New Utility Service Accounts	378	236	124	194	200
	% of Statements mailed resulting in water shut offs	<1%	<1%	<1%	<1%	<1%

\* Person was moved from Administration to Town Clerk's office for 2006 and 2<sup>nd</sup> person for 2007 Budget

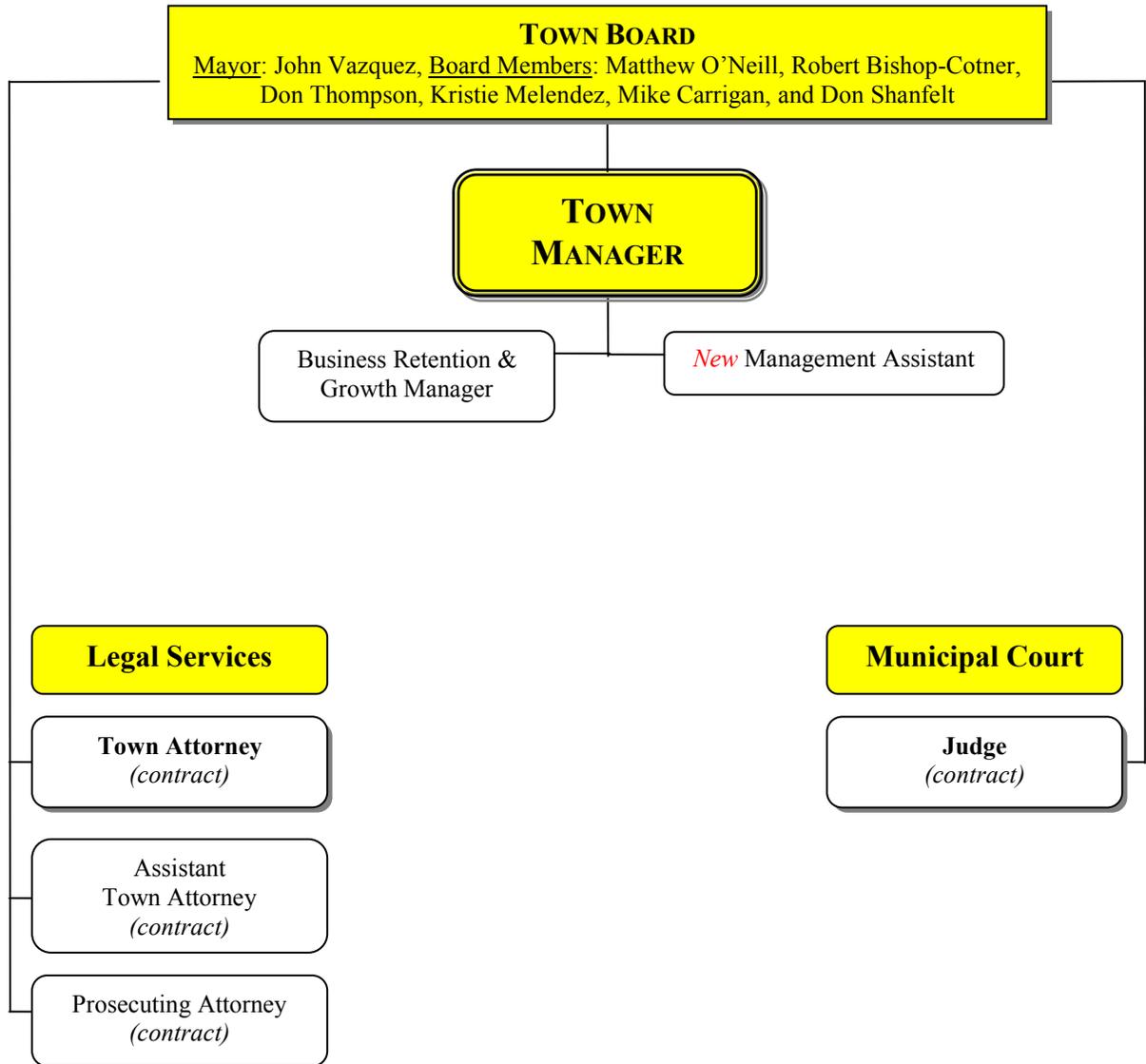
**PERSONNEL SUMMARY**

<i>Position</i>	<i>2008</i>	<i>2009</i>	<i>2010</i>	<i>2011</i>	<i>2012 Planned</i>
Town Clerk	1	1	1	1	1
Customer Service Representatives*	2	3	6	6	6
<b>TOTAL Full-Time Employees</b>	<b>2</b>	<b>2</b>	<b>7</b>	<b>7</b>	<b>7</b>

\* Customer Service began in 2010. Prior years this was Receptionist and Administrative Specialist, also 2009 includes Municipal Court Clerk

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**Executive and Legal Department**



*Responsible for this additional budgetary division / function*

**Capital Purchases (CIF)**

**DEPARTMENT**  
EXECUTIVE AND LEGAL DEPARTMENT

**BUDGET SUMMARY**

REVENUE SOURCES	2010 ACTUAL	2011 BUDGET	2011 PROJECTED	2012 BUDGET
General Fund	1,373,939	2,221,610	1,816,664	1,926,616
Capital Improvement Fund (CIF)	328,498	480,000	407,653	262,653
Windsor Building Authority (WBA)	5,235,447	145,000	145,203	145,080
<b>TOTAL REVENUES</b>	<b>\$ 6,937,884</b>	<b>\$ 2,846,610</b>	<b>\$ 2,369,519</b>	<b>\$ 2,334,349</b>

**EXPENDITURES BY CATEGORY**

*CIF=Capital Improvement Fund, WBA- Windsor Building Authority, IT=Information Technology Fund*

**Mayor & Town Board - 411**

Personnel	26,269	26,251	31,407	32,403
Operation & Maintenance	249,335	198,883	203,258	402,488
Interfund Loans & Transfers (for IT)	12,978	14,387	14,387	30,740
Interfund Loans & Transfers to CIF	0	1,250,000	812,500	625,000
Interfund Loans & Transfers (CIF)	295,000	430,000	357,653	262,653
<b>TOTAL MAYOR &amp; TOWN BOARD</b>	<b>\$ 583,582</b>	<b>\$ 1,919,520</b>	<b>\$ 1,419,204</b>	<b>\$ 1,353,284</b>

**Municipal Court - 412**

Operation & Maintenance	17,985	20,139	18,410	19,664
<b>TOTAL MUNICIPAL COURT</b>	<b>\$ 17,985</b>	<b>\$ 20,139</b>	<b>\$ 18,410</b>	<b>\$ 19,664</b>

**Town Manager - 413**

Personnel	215,202	181,582	187,288	211,493
Operation & Maintenance	17,483	19,132	15,169	17,383
Operation & Maintenance (CIF)	33,498	50,000	50,000	0
Interfund Transfer (for IT)	57,352	12,608	12,608	15,929
Interfund Transfer (for Facilities)	0	7,174	7,435	9,377
<b>TOTAL TOWN MANAGER</b>	<b>\$ 323,535</b>	<b>\$ 270,496</b>	<b>\$ 272,499</b>	<b>\$ 254,182</b>

**Tornado Administration- 417**

Operation & Maintenance	228,195	0	0	0
<b>TOTAL TORNADO ADMINISTRATION</b>	<b>\$ 228,195</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Legal Services- 418**

Operation & Maintenance	549,140	391,000	428,683	370,000
<b>TOTAL LEGAL SERVICES</b>	<b>\$ 549,140</b>	<b>\$ 391,000</b>	<b>\$ 428,683</b>	<b>\$ 370,000</b>

**Business Retention & Growth - 420**

Personnel	0	81,149	58,550	99,190
Operation & Maintenance	0	12,132	19,612	76,403
Interfund Transfer (for Facilities)	0	7,174	7,358	6,337
<b>TOTAL BUSINESS RETENTION &amp; GROWTH</b>	<b>\$ -</b>	<b>\$ 100,455</b>	<b>\$ 85,520</b>	<b>\$ 192,140</b>

**Windsor Building Authority Fund - 495**

Operation & Maintenance (WBA)	3,594	0	123	0
Debt Transfer (WBA)	201,892	145,000	145,079	145,080
Capital Outlay (WBA)	5,029,961	0	0	0
<b>TOTAL WINDSOR BUILDING AUTHORITY</b>	<b>\$ 5,235,447</b>	<b>\$ 145,000</b>	<b>\$ 145,203</b>	<b>\$ 145,080</b>

<b>ALL TOTAL EXPENDITURES</b>	<b>\$ 6,937,884</b>	<b>\$ 2,846,610</b>	<b>\$ 2,369,519</b>	<b>\$ 2,334,349</b>
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**EXECUTIVE AND LEGAL DEPARTMENT MISSION STATEMENT**

*The Executive and Legal 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 LEGAL 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 Town Attorney’s Office advises on a range of legal issues that affect both the internal and external activities of the Town.

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

The Business Development Manager Office provides support for primary employers, retail development and acts as the ombudsman (business advocate) for the Windsor business community as it relates to expanding and new employment.

**FUNCTIONS OF THE DEPARTMENT**

The Executive and Legal 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.

Business Development Manager – The Business Development Manager works in the Town Manager’s office as an advocate for Windsor businesses. This position will establish a program that will facilitate and provide information on Windsor governmental services to existing and prospective employers and sales tax generating businesses.

Town Attorney – The Town Attorney is appointed by the Town Board to provide legal advice and guidance to the Town Board, appointed Boards and Commissions, Town Manager, departmental staff, and also provides the drafting and reviewing of ordinances, resolutions, agreements, leases and other legal documents, and periodic revising and updating the Town Code.

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.

**2011 ORGANIZATIONAL OBJECTIVES**

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

Our Vision

WINDSOR'S hometown feel with COMMUNITY SPIRIT AND PRIDE makes our town a special in Northern Colorado.

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

WINDSOR has a STRONG LOCAL ECONOMY with diverse businesses that provide jobs for residents and promotes quality development through managed growth.

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

- *Establish a business retention and expansion program*
- *Continue implementation of the Downtown Master Plan*
- *Encourage strong community events with active participation of residents*
- *Establish a dedicated economic development Town staff position*
- *Strive for residents feeling safe and secure throughout Windsor*
- *Improve traffic flow in and around Windsor through alternate routes*

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RELATIONSHIP TO THE STRATEGIC PLAN AND CITIZEN SURVEY

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The Town Board and Town Manager's 2012 Budget reflects several goal topic areas in the strategic plan. Influencing numerous strategic plan goals is the Interstate 25 and Highway 392 Interchange project. This project will help bring more traffic into Windsor's downtown area. It will open up opportunities for retail and it will improve traffic flow in and around town. Also reflected in the capital budget is the continued support of the newly formed Downtown Development Authority (DDA). The DDA is formulating their own strategic plan and working towards becoming a self-sufficient agency within the Town of Windsor. The Mayor and Town Board budget includes the contract service fees that are necessary to continue with the biennial update of the Strategic Plan.

The 2011 Citizen Survey indicated that 88% of respondents felt positively about the overall image and reputation of Windsor. Along the same lines, 81% indicated that services provided by the Town were either excellent or good. The Town Board and Town Manager will continue to reference the Citizen Survey in all policy making situations throughout the 2012 budget year.

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BUSINESS RETENTION & GROWTH

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RELATIONSHIP TO STRATEGIC PLAN AND CITIZEN SURVEY

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The Business Retention and Growth Department is the main component of the goal topic area that seeks to diversify, grow and strengthen the local retail and industrial economy. To develop creative new business attraction tools and establish a retention program, the department has created partnerships with additional economic development organizations, memberships with International Council for Shopping Centers (ICSC) and real estate database providers. To continue to meet the desires of the strategic plan and the desires of the citizen's survey, an economic development website is being built as well as an inclusive Windsor employers' database.

The objective to develop a competitive retail strategy for the I-25/392 corridor is in the beginning phase and staff will be contracting services for a retail study as well as attending the 2012 ICSC conference to promote retail opportunities throughout Windsor.

In the 2011 Citizen Survey, residents indicated that they would like to see more local shopping and employment opportunities. A custom survey question showed that respondents were highly supportive of providing incentives to attract retail to the Town of Windsor.

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CHALLENGES

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The Business Retention and Growth Department faces one challenge for the 2012 Budget. There has been an expressed desire for the town to create an incentive fund to attract and expand businesses in the Town of Windsor. The demand and competitive need for this tool is great. However, uncertainty of the specific amount of funding (for effectiveness) and actual availability of general fund dollars to accomplish this goal next year remain to be determined.

An additional potential challenge is funding for a blight study for soon-to-be former Kodak property to structure an Urban Renewal Area (URA).

**2012 TOWN BOARD AND TOWN MANAGER OBJECTIVES**

While the Town Board and Town Manager oversee all the departments and funds allocated to projects aligned with the Strategic Plan, their individual budgets directly support these specific goals with these objectives:

**Objective – Diversify, Grow, and Strengthen the Local and Retail Industrial Economy** - The Town Board will continue to support different economic development local and regional organizations \$45,000 (01-420-6211) and through the new business and retention and expansion program.

**Objective – Promote Historic Downtown and Lake as a Destination and Focal Point and also encourage strong community events with active participation of residents**– Continue to fund the Fireworks as a regional display to help promote our downtown and retail community \$25,000 (01-433-6213).

*Along with these individual Executive and Legal Department budget items, this department directed support for the Strategic Plan Vision, Mission, and Goals through many Capital Fund projects. These are to mention a few:*

**Objective – Promote, Manage and Facilitate an Effective transportation System within the Town and the Northern Colorado Region** – The I-25/392 Interchange improvements will be funded through General funds transferred to the Capital Improvement Fund in the amount of \$1,250,000 and through a loan to the Capital Fund from the Town’s Water Fund for \$1,250,000 as Windsor’s part of a cooperative effort with Fort Collins with offsetting grants. (04-429-8445-900). This project will continue 2011 through 2013.

**Objective – Effective Transportation – Retain Windsor’s streets to safe standards with adequate maintenance** – Continuing a street maintenance program with several asphalt street overlays, sealcoating and crack seal \$1,345,778 (04-429-6278). This includes WCR 17 (Crossroads to WCR 60), WCR 76, and Main St. from 15th to 7th St shared with CDOT. Also WCR 23/SH392 intersection improvements \$25,000 (04-429-8445-902). Railroad crossing at the ball park/Colo 257 and Cemetery \$42,000 (04-429-8445).

*Along with these capital projects, the Executive and Legal Department controls, oversees, and provides resources for other specific projects.*

**Objective – Promote Historic Downtown and Lake as a Destination and Focal Point** – Promote and market “Windsor Town Center” by supporting the Downtown Development Authority (DDA). \$250,000 (01-411-6270-200).

**Objective – Diversify, Grow , and Strengthen the Local and Retail Industrial Economy and encourage a wide variety of housing opportunities** – Continue to develop the new Business Development and Growth department by working with developers for residential developments, showcase the types of housing available in Windsor and create a resource directory of developers, database of buildable lots, etc. by potential zoning types. Also develop creative business attraction tools and continue to establish a business retention and expansion program. Develop a competitive retail strategy for I-25 Interchange properties and all Windsor commercial corridors.

**Objective – Promote Historic Downtown and Lake as a Destination and Focal Point** - Encourage historic preservation by continuing to strengthen the Town of Windsor Museum experience through refurbishment and interpretation of museum buildings. Authorized \$30,000 for interpretive landscape irrigation plans & LA Design / depot deck replacement (04-456-8412).

**Objective – Provide for diverse and healthy lifestyle choices in leisure, cultural activities, and recreation** – Design and development of Prospect Park –\$423,000, a small park in New Windsor according to the Parks, Recreation and Open Lands Master Plan and established priorities (02-473-8412). Bison Ridge Park - \$330,417 (02-475-8412), Poudre Heights Park \$1,200,000

*Operations*

(02-476-8412) and Winter Farm Park design - \$30,000 (02-477-8412), primarily made available by Park Improvement Neighborhood Park funds being made available in 2011.

The continued development of Diamond Valley Ballpark Plaza to include concessions, lighting, shading, warm-up area and playground - \$829,446 in 2011 and \$1,179,444 in 2012 for a total of \$2,008,889 (2012 cost = \$791,944 from CIP 04-445-8412 and \$387,500 from PIF community park funds 02-445-8412).

<b>TOWN MANAGER, TOWN BOARD AND MUNICIPAL COURT PERFORMANCE INDICATORS</b>							
<i>Performance Indicators</i>		<i>2007</i>	<i>2008</i>	<i>2009</i>	<i>2010</i>	<i>2011 Projected</i>	<i>2012 Planned</i>
<b>Output</b>	Municipal Court tickets processed	2,282	1,772	1,628	2,353	2,000	2,200
	Fines, Court Costs & DMV Fees	\$107,320	\$101,332	\$110,169	\$152,094	\$130,000	\$145,000
	Total Court Docket counts	2,934	2,295	2,135	3,044	2,400	2,500
	Ordinances/Resolutions passed	36/76	24/87	26/96	31/72	26/50	30/80
	Town Board Meetings	23	24	26	24	24	24
<b>Efficiency</b>	Gen. Fund Department Expenditures**	\$534,710	\$921,728*	\$712,064	\$596,605	\$488,965	\$739,477
	Expenditures as % of General Fund	6.3%	7.3%	6.3%	5.5%	4.2%	5.4%
	Population	Est 16,020	Est 16,864	Est. 17,769	18,644	Est. 19,519	Est. 20,436
	<i>Cost of Administrative Services per Citizen per year**</i>	\$33.38	\$54.66*	\$40.07	\$32.00	\$29.42	\$36.19
<b>Effectiveness</b>	New Utility Service Accounts	378	236	124	194	200	200
	% of Statements mailed resulting in water shut offs	<1%	<1%	<1%	<1%	<1%	<1%

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

\*\*Includes Town Board, Municipal Court, Town Manager, and HR Division was included in 2007-2008 until that division became an independent department.

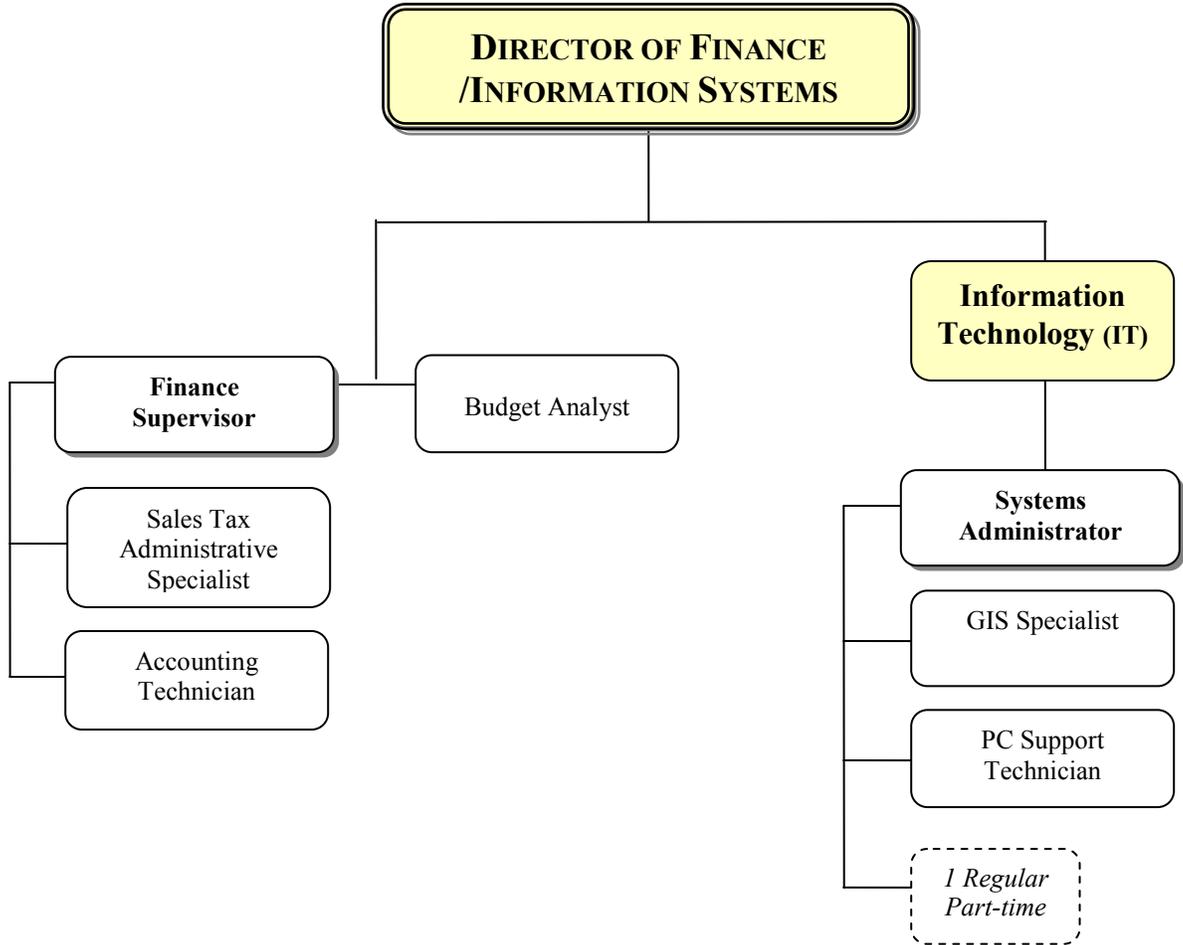
**PERSONNEL SUMMARY**

<i>Position</i>	<i>2008</i>	<i>2009</i>	<i>2010</i>	<i>2011</i>	<i>2012 Planned</i>
Town Manager	1	1	1	1	1
Management Assistant	.5	1	1	-	1
Bs. Retention & Growth Manager	-	-	-	1	1
Human Resource Manager*	2	-	-	-	-
<b>TOTAL Full-Time Employees</b>	<b>3.5</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>3</b>
Mayor and Town Board	7	7	7	7	7
Tornado Admin Support Staff	1.5	-	-	-	-
<b>ADDITIONAL Part-Time Employees**</b>	<b>8.5</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>
<b>ADDITIONAL Seasonal</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

\*\* The Town Attorney, Assistant Town Attorney, Prosecuting Attorney, and Municipal Court Judge, are not employees of the Town. They are outside professionals, contracted by the Town to provide professional services on a regular basis.

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**Finance / Information Technology Department**



*Responsible for these additional budgetary divisions / functions*

**Capital Purchases (CIF)**

**DEPARTMENT**  
FINANCE / INFORMATION SYSTEMS

**BUDGET SUMMARY**

REVENUE SOURCES	2010 ACTUAL	2011 BUDGET	2011 PROJECTED	2012 BUDGET
General Fund	514,201	580,599	575,791	533,249
Information Technology Fund (ITF)	618,968	718,869	664,383	735,049
<b>TOTAL REVENUES</b>	<b>\$ 1,133,170</b>	<b>\$ 1,299,468</b>	<b>\$ 1,240,174</b>	<b>\$ 1,268,298</b>

**EXPENDITURES BY CATEGORY**

*ITF=Information Technology Fund*

**Finance - 415**

Personnel	377,180	376,873	374,318	384,270
Operation & Maintenance	91,721	112,036	109,368	107,497
Interfund Transfer (for IT)	45,300	78,335	78,335	25,956
Interfund Transfer (for Facilities)	0	13,355	13,770	15,527
<b>TOTAL FINANCE</b>	<b>\$ 514,201</b>	<b>\$ 580,599</b>	<b>\$ 575,791</b>	<b>\$ 533,249</b>

**Information Technology - 492**

Personnel (ITF)	225,709	234,263	237,896	248,507
Operation & Maintenance (ITF)	253,681	423,820	364,383	381,300
Capital Outlay (ITF)	139,579	50,000	51,318	92,650
Interfund Transfer (for Facilities) (ITF)	0	10,786	10,786	12,592
<b>TOTAL INFORMATION TECHNOLOGY</b>	<b>\$ 618,968</b>	<b>\$ 718,869</b>	<b>\$ 664,383</b>	<b>\$ 735,049</b>

**ALL TOTAL EXPENDITURES**      \$ 1,133,170      \$ 1,299,468      \$ 1,240,174      \$ 1,268,298

**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 SYSTEMS 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, information technology, sound accounting principles and techniques, and various internal and external audit processes. On a monthly and/or yearly basis, the Department prepares and distributes financial reports to the Town Board, Committees and Departments, as well as many State and Federal Agencies.

***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, web site, maps, electronic and wireless communications, telecommunications and cable and video production, and works with vendors' electrical/electronic design and installation.
- The division consists of a Systems Administrator, Geographic Information Specialist (GIS), and a PC Technician.

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RELATIONSHIP TO THE STRATEGIC PLAN AND CITIZEN SURVEY

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The Finance Department is essential to the internal operations of the Town. Budget, payroll, accounting and sales taxes are the daily functions carried out by the department that are all necessary to the day-to-day functionality of the organization and Town as a whole. In this way the Finance department is essential to achieving each of the goal topic areas in the Strategic Plan. The Information Technology (IT) Department is crucial to the Strategic Plan especially in the goal topic area of transportation. Specifically, the Geographical Information Systems (GIS) department is working to produce a trail and bike map for the Town by the spring of 2012. The interactive maps available on the Town website are working to engage the community by easier access to public hearings location and content as well as information about projects going on throughout Town.

The Citizen Survey showed that the Town website was one of the top sources of information for the community. The 2012 IT Budget includes resources dedicated towards a revamping of the Town’s website to make it more appealing and easier to use for Windsor residents. There will also be an emphasis on social media through the website so that citizens can better communicate and engage in the Town events and current news. On top of the website improvements, the IT department is also working to live stream Town Board and Planning Commission meetings so that residents without access to the cable broadcast can engage in community matters as well.

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CHALLENGES

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The IT Department faces the challenge of keeping up-to-date with new technology. With so many advances in the IT world, employees and customers alike have an appetite for the latest and greatest equipment and operating systems. Although remaining on the cutting edge of the technology world makes for a very efficient organization, it does not come without a large expenditure in the budget.

**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 2012 describe in greater detail the issues facing the Town and consequently the Finance Department for 2012.

**2012 FINANCE / INFORMATION SYSTEMS DEPARTMENT GOALS AND OBJECTIVES**

Some of the goals of the 2010 Strategic Plan directly involve the Finance Department for 2012. 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 in the guidelines of P.R.I.D.E.

Goal Topic Area: Promote, Manage, and Facilitate an Effective Transportation System within the Town and the Northern Colorado Region.

*Objective 1 – Complete construction of the I-25/392 Interchange.*

- Windsor’s share of the cost is budgeted for 2011 through 2013 funds to be borrowed from Water Fund and transferred from the General Fund. Total cost shared with Fort Collins through and intergovernmental agreement (04-429-8445-900).

*Objective 4 – Retain Windsor’s streets to safe standards with adequate maintenance.*

- Continued funding for pavement maintenance program and street improvements through Capital Improvement Plan (04-429-6278).

Goal Topic Area: Diversify, Grow, and Strengthen the Local and Retail Industrial Economy.

Goal Topic Area; Encourage a Wide Variety of Housing Opportunities.

The Finance Department is responsible for finding funding for development and expansion of infrastructure throughout the Town. In planning for growth, particularly industrial growth, it was necessary to expand sewer services. The Wastewater Treatment Plant Headworks, Lift Station and Interceptor Sewer project is a large project in the 2012 Budget, finally coming to fruition due to first receiving an EDA grant in the amount of \$1,673,890, as well as finding additional funding through a loan with Colorado Water Resources and Power Development Authority (CWRPDA). The project cost in 2012 will be \$4,829,100 with the loan covering up to \$3,168,867 of total costs. By securing the loan and grant, the Town will still be able to retain its reserves for a potential emergency (07-482-8433-900).

<b>FINANCE / INFORMATION SYSTEMS DEPARTMENT PERFORMANCE INDICATORS</b>						
<i>Performance Indicators</i>		<i>2006</i>	<i>2007</i>	<i>2008</i>	<i>2009</i>	<i>2010</i>
<b>Output</b>	Accounts Payable Checks Processed	2743	3479	4077	3957	3775
	Payroll Checks Processed	3544	4825	5173	5590	5673
	Sales Tax Licenses	0	1004	1083	1133	1150
	Total Annual Budget	\$26,340,381	\$27,257,497	\$30,379,159	\$38,602,765	\$33,008,123
	Servers on the Network	5	19	26	30	35
	New Computers Purchased	20	15	20	30	30
	Work Stations on the Network	60	95	109	115	120
	Number of Users on Network	75	115	119	125	135
	Annual Hits to Town Web Site	48,352	132,065	142,034	149,823	158,989
	Average Daily Hits to Web Site	133	362	389	410	600
<b>Efficiency</b>	Databases in Use by the Town	160	25	26	29	35
	New Hires Processed ( <i>FTE and Seasonal Combined</i> )	129	134	117	87	104
	Failure to File Sales Tax Assessments mailed	0	553	644	708	531
	% of Actual Revenues to Budgeted Revenues	97%	96%	99%	91%	88%
	Failure to File Sales Tax accounts requiring Municipal Court Action	0	0	0	4	0
<b>Effectiveness</b>	Fixed Asset Additions by Ledger Entry	439	444	339	559	430
	Financial Statements to Comply w/GASB 34	Yes	Yes	Yes	Yes	Yes
	Investment Portfolio Weighted Ave. Interest Rate	1.70%	4.64%	1.75%	0.73%	0.45%
	% Gen. Fund unrestricted Fund Balance to Total Gen. Fund Revenue	28%	30%	17%	31%	42%
	GFOA Distinguished Budget Award	Yes	Yes	Yes	Yes	Not Submitted
	Annual Audit Opinion	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified

**PERSONNEL SUMMARY**

<i>Position</i>	<i>2008</i>	<i>2009</i>	<i>2010</i>	<i>2011</i>	<i>2012 Planned</i>
Director	1	1	1	1	1
Finance Supervisor	1	1	1	1	1
Budget Analyst	1	1	1	1	1
Sales Tax Administrative Specialist	1	1	1	1	1
Utility Billing Clerk	1	1	0	0	0
Accounting Technician	1	1	1	1	1
Receptionist/Account Clerk*	0	1	0	0	0
Systems Administrator **	1	1	1	1	1
LAN/WAN Administrator **	1	0	0	0	0
GIS Technician **	1	1	1	1	1
PC Support Technician**	1	1	1	1	1
<b>TOTAL Full-Time Employees</b>	<b>10</b>	<b>10</b>	<b>8</b>	<b>8</b>	<b>8</b>
<b>ADDITIONAL Part-Time Employees***</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ADDITIONAL Regular PT Employees****</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.625</b>

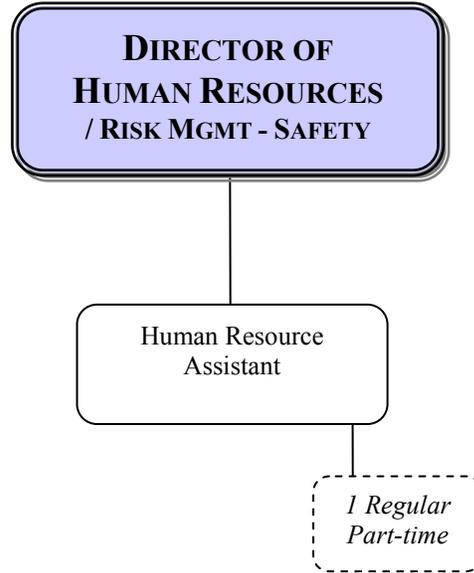
\* Receptionist moved from Administration to Finance for 2009 Budget

\*\*IT positions were previously included in Public Works

\*\*\*Part-time Financial Clerk

\*\*\*\*Seasonal Cooperative Office Education (COE) Student

**Human Resources Department**



*Responsible for this additional budgetary division / function*

**Capital Purchases (CIF)**

**Safety and Loss**

**DEPARTMENT  
HUMAN RESOURCES**

**BUDGET SUMMARY**

REVENUE SOURCES	2010 ACTUAL	2011 BUDGET	2011 PROJECTED	2012 BUDGET
General Fund	271,857	325,598	318,551	368,080
<b>TOTAL REVENUES</b>	<b>\$ 271,857</b>	<b>\$ 325,598</b>	<b>\$ 318,551</b>	<b>\$ 368,080</b>

**EXPENDITURES BY CATEGORY**

*IT=Information Technology Fund*

**Human Resources - 416**

Personnel	177,328	178,300	185,669	238,489
Operation & Maintenance	78,334	97,058	90,077	93,285
Interfund Transfer (for IT)	8,596	23,911	23,911	15,462
Interfund Transfer (for Facilities)	0	10,129	10,427	10,844
<b>TOTAL HUMAN RESOURCES</b>	<b>\$ 264,258</b>	<b>\$ 309,398</b>	<b>\$ 310,084</b>	<b>\$ 358,080</b>

**Safety / Loss Control - 455**

Personnel	1,479	3,000	2,958	3,000
Operation & Maintenance	6,120	13,200	5,508	7,000
<b>TOTAL SAFETY/LOSS CONTROL</b>	<b>\$ 7,599</b>	<b>\$ 16,200</b>	<b>\$ 8,467</b>	<b>\$ 10,000</b>

**ALL TOTAL EXPENDITURES**      \$ 271,857      \$ 325,598      \$ 318,551      \$ 368,080

**HUMAN RESOURCES MISSION STATEMENT**

*The Human Resources Department ensures that the current and future knowledge, skills, abilities and performance needs of the workplace and organization are understood and can be achieved within the timeframe required by the organization. This is achieved through processes and programs designed to address recruitment, employee training, organizational development, change management and performance management initiatives.*

**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 Resource Department sets policy and procedure regarding employment and employee practices. Strategically aligns the human capital with the strategic plan by assuring skills and talents meet the performance demands of the vision and mission. Assures the organization is responsive to the competitive local environment/market with regards to pay and benefits. Human Resources 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. Assesses and makes recommendations concerning; risk management (*manages workers compensation and property/casualty insurance claims and processes*), safety and health planning and development. HR assures organizational 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 PRIDE in exceptional service.

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### RELATION TO THE STRATEGIC PLAN

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The Human Resources (HR) Department plays a leading role in addressing the human capital side of the 2010 Strategic Plan. The HR Department works daily to assure that the ability, motivation, and capacity of Town employees is appropriately utilized through working with directors, supervisors, and managers. The department aligns Town of Windsor resources like benefits and employee related policies and procedures to the core beliefs, PRIDE, components. Monitoring the job market is an important role of the HR Department to make sure that the Town remains competitive with surrounding entities and like-sized organizations when it comes to benefits and wages. By providing organizational impact training(s) the Town upgrades the skills and talents of Town Employees which improves services both internally and externally aligning with the Strategic Plan. The HR department assures that employee relations and practices are carried out evenly. In recruitment HR assures supply and demand of applicants for quality selection and hiring. All of these factors contribute to maintaining high quality human capital for the delivery/execution of the Town of Windsor Strategic Plan.

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### CHALLENGES

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There are several challenges facing the HR 2012 Budget. The first and most prominent challenge is the Town of Windsor employee benefits. The expected cost of medical insurance was expected to increase 30% to 40%. After extensive research and comparison, a new plan was developed with a complete different structure and provider. The plan will be implemented in 2012 with an increase to only some of the participants so all employees will share costs.

Pay increases are another challenge for the HR Department to be competitive to the local job market. The cost of goods and services rose, while Town employees pay remained *status quo* for two years in a row. This year a merit increase, based on performance, will be implemented. Keeping salary and benefits competitive is an ongoing challenge.

### **2012 HUMAN RESOURCES DEPARTMENT GOALS AND OBJECTIVES**

Arising from the Town Board and Staff Retreat in May of 2010, several goals involving the Human Resources Department emerged. Some of these have now been implemented and others will continue to be improved/refined in 2012.

1. Align the Organizations performance with P.R.I.D.E. in Exceptional Service
2. Improve Risk Management Program in 2012 to decrease cost, injury and accidents and increase awareness.
3. Improve “Wellness Program” participation by 10%.
4. Align policies, procedures and practices (*Employee Handbook*) with the Vision, Mission and Core Beliefs.

**HUMAN RESOURCES DEPARTMENT PERFORMANCE INDICATORS**

<i>Performance Indicators</i>		<i>2007</i>	<i>2008</i>	<i>2009</i>	<i>2010</i>	<i>2011 Projected</i>
<b>Output</b>	<b>Recruitment &amp; Selection</b>					
	Turnover %	-	-	10%	10%	4%
	Time to fill positions	-	-	45 days	40 days	52 days
	<b>Health, Safety and Wellness</b>					
	Property Casualty – Number of Claims	-	12	21	21	12
Wellness – Programs Participation	-	-	50%	50%	50%	
<b>Efficiency</b>	Gen. Fund Human Resources Dept. Expenditures	-	-	\$239,910	\$264,258	\$310,084
	Expenditures as % of General Fund	-	-	2.1%	2.4%	2.7%
	Total Budgeted Full-Time Employees (FTE)	85	89	89	89	93
	<i>Cost of Human Resources Services per FTE</i>	-	-	\$2,696	\$2,969	\$3,334
	Total Actual Full-Time Employees (FTE)	82	85	89	89	93
	<i>FTEs as a % of Revenue</i>	0.0009%	0.0007%	0.0006%	0.0007%	0.0008%
	Average operating cost per FTE	\$143,323	\$190,551	\$180,037	\$173,419	\$157,593
	Personal Services as % of operating costs	53%	45%	48%	55%	54%
<b>Effectiveness</b>	Workers Comp – Number of Claims	-	23	19	21	22
	Workers Comp – Days lost	-	78	-	85	79
	Property Casualty – Annual Cost of Claims	-	\$350,298	\$4,863,517	\$122,040	\$49,030
	Wellness Programs % of participation	-	-	66%	64%	26%
	Employee Satisfaction - # Times Grievance/Employee Complaint Process Activated	-	-	-	5	3
	Benefits - % employees participating in benefits	-	-	75%	96%	98%

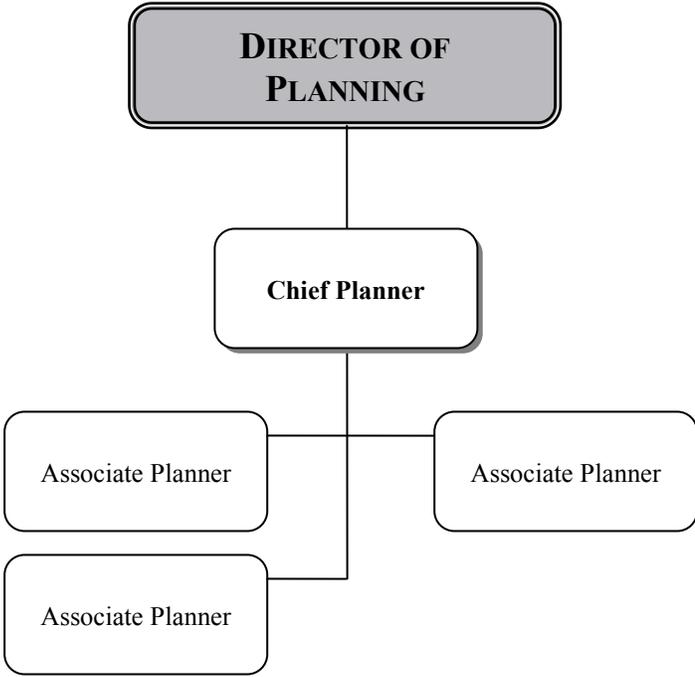
Prior to 2009, the Human Resources Department was included in the Executive and Legal Department in the Town Manger's Budget.

**PERSONNEL SUMMARY**

<i>Position</i>	<i>2008</i>	<i>2009</i>	<i>2010</i>	<i>2011</i>	<i>2012</i>
Director of Human Resource *	-	1	1	1	1
Human Resource Assistant	-	1	1	1	1
<b>TOTAL Full-Time Employees</b>	<b>0</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>ADDITIONAL Regular PT Employees</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>.05 FTE</b>	<b>0.625 FTE</b>

\*Position previously in Executive and Legal Department.

**Planning & Zoning Department**



*Responsible for this additional budgetary division / function*

**Capital Purchases (CIF)**

**DEPARTMENT  
PLANNING & ZONING**

**BUDGET SUMMARY**

<b>REVENUE SOURCES</b>	<b>2010 ACTUAL</b>	<b>2011 BUDGET</b>	<b>2011 PROJECTED</b>	<b>2012 BUDGET</b>
General Fund	552,897	509,070	486,508	522,474
<b>TOTAL REVENUES</b>	<b>\$ 552,897</b>	<b>\$ 509,070</b>	<b>\$ 486,508</b>	<b>\$ 522,474</b>

**EXPENDITURES BY CATEGORY**

*IT=Information Technology Fund*

<b><i>Planning &amp; Zoning - 419</i></b>				
Personnel	410,388	421,894	402,079	427,348
Operation & Maintenance	20,514	22,486	19,325	25,047
Interfund Transfer ( <i>for IT</i> )	121,995	51,334	51,334	54,553
Interfund Transfer ( <i>for Facilities</i> )	0	13,355	13,770	15,527
<b>TOTAL PLANNING &amp; ZONING</b>	<b>\$ 552,897</b>	<b>\$ 509,070</b>	<b>\$ 486,508</b>	<b>\$ 522,474</b>
<b>ALL TOTAL EXPENDITURES</b>	<b>\$ 552,897</b>	<b>\$ 509,070</b>	<b>\$ 486,508</b>	<b>\$ 522,474</b>

**PLANNING MISSION STATEMENT**

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

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

**ABOUT THE PLANNING DEPARTMENT**

The Planning Department processed 35 development applications of varying scope and degree during 2010, and 698 building permits during 2010, with this number including the building permit applications for the following types of construction: new single-family homes; new multi-family dwelling units; new commercial structures; new industrial structures; remodels; re-roofs; additions; electrical and mechanical projects; and sprinkler permits.

The Planning Department staff works in conjunction with the Planning Commission, the Board of Adjustment and the Historic Preservation Commission to fulfill the strategic objectives set forth by the Town Board, and the planning staff serves as the Town liaison to the Windsor Housing Authority on matters related to housing programs. Similar to most municipalities, the issuance of building permits is a function of the planning department. Unlike some municipalities, however, the planning department staff does not perform plan reviews or building code inspections, as these latter functions are facilitated by an independent building inspection agency which is contracted by the Town to perform these duties.

**FUNCTIONS OF THE DEPARTMENT**

The Planning Department 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 including the administration of land use regulations, preservation of Town records regarding commercial and residential development actions, creation and revision of new and existing local laws and rezoning recommendations, and advising the Town Board on matters of planned development districts and other planning related local legislation.

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

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The Planning Department is responsible for several objectives from the Strategic Plan. In the goal topic area to encourage a wide variety of housing opportunities, the planning department staff (staff) has implemented the residential sign program that was approved by the Planning Commission and Town Board in 2010. This program has been very successful and will continue in the future. Staff also serves as the liaison between the Town and the Windsor Housing Authority (WHA). As such, staff will continue to assist the WHA as they develop opportunities to provide more diverse housing in Windsor. To help promote Windsor's historic downtown and lake as a focal point, staff also provides technical support to the newly created Downtown Development Authority (DDA), and until the DDA becomes more self-sufficient, staff will continue to provide the DDA with technical assistance. Likewise, and also to help promote Windsor's historic downtown, staff will continue to provide technical support to the Historic Preservation Commission. Additionally, staff is also implementing the policy which the Town Board adopted in 2011 to update the green "development under review" signs to include the Town's website and contact information to further define Town Hall as the primary source of community information.

The 2011 Citizen Survey indicated that the community was pleased with the overall appearance of Windsor and the quality of new development within the Town. All of the survey questions related to the Planning Department were rated positively.

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#### CHALLENGES

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The challenges for the Planning Department's 2012 Budget will center on the efforts to assess opportunities to streamline the development review process, remain competitive with other jurisdictions relative to the Town's development fees, and enhance the Town's relationships with our community development partners.

#### **2012 PLANNING DEPARTMENT GOALS AND OBJECTIVES**

Working under the direction of the Town Manager during the 2012 budget year, the primary goals and objectives of the Planning Department are to provide high-quality community development services and implement the organizational goals shown below which were established by the Town Board in the 2010 Strategic Plan:

1. Public outreach to ensure that Town Hall is the primary resource for information.
2. Create relationships between neighborhood homeowners' associations and the Town.
3. Develop and implement historic preservation programs.
4. Work in conjunction with residential developers to promote residential developments.
5. Implement housing goals.
6. Foster goals of environmental stewardship.

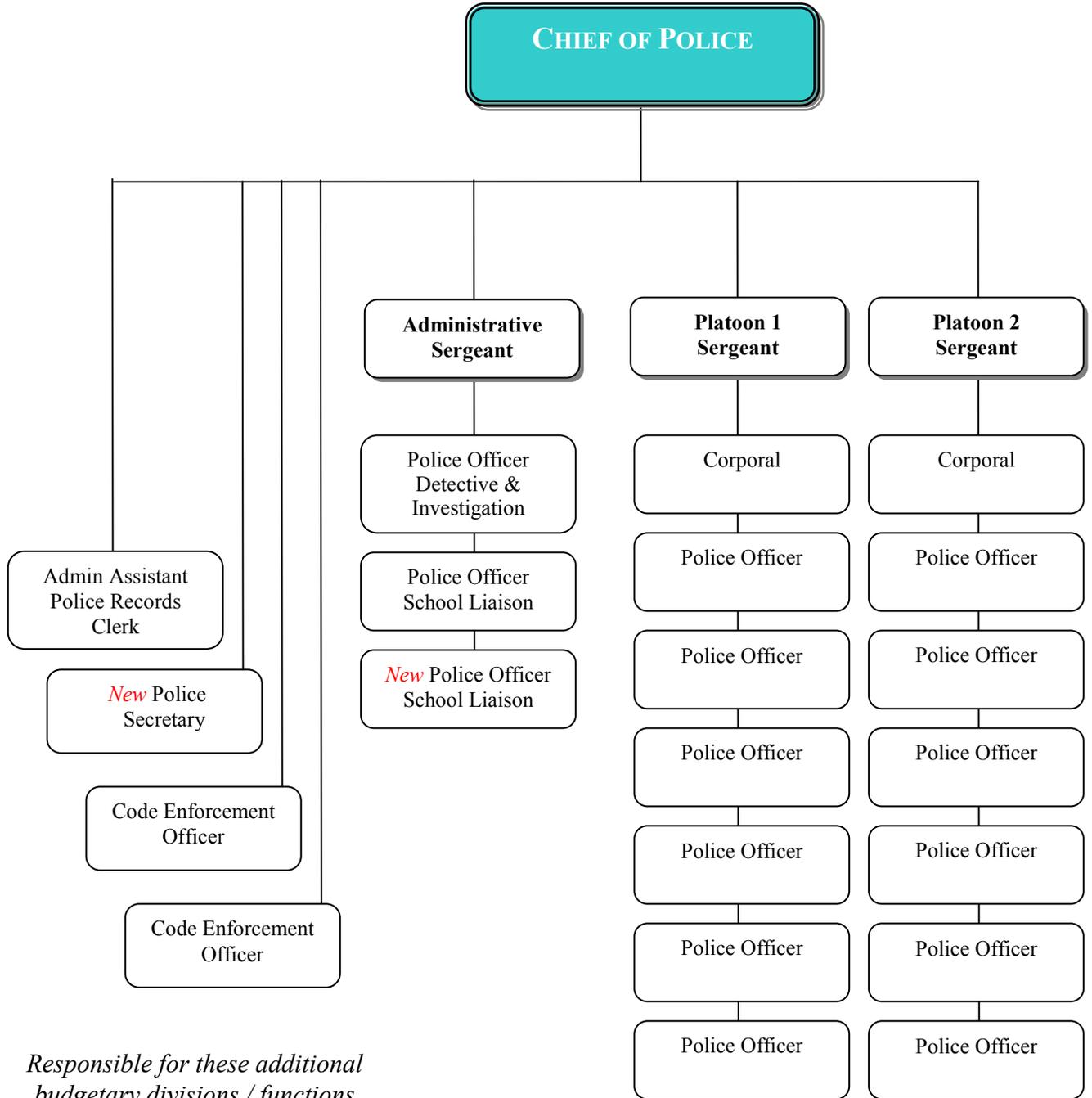
<b>PLANNING DEPARTMENT PERFORMANCE INDICATORS</b>						
<b>Performance Indicators</b>		<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>
<b>Output</b>	Subdivision Plat Reviews	11	4	8	2	3
	Site Plan Reviews	34	9	18	10	12
	Annexation Request Reviews	5	6	5	3	1
	Rezoning Request Reviews	4	3	2	2	1
	Conditional Use Grants Reviewed	12	18	8	3	8
	Single Family Housing Unit Permits Issued	331	224	119	96	134
	Multi-family Housing Unit Permits Issued	10*	0	0	0	0
	Commercial Permits Issued	17	4	6	4	2
	Industrial Permits Issued	17	8	22	4	1
	Gen. Fund Dept Expenditures	\$498,346	\$495,400	\$552,477	\$586,895	\$552,897
Population	Est. 15,145	Est. 16,020	Est. 16,864	Est. 17,769	Est. 18,644	
<i>Cost of Planning Services per Citizen</i>	<i>\$32.90</i>	<i>\$30.92</i>	<i>\$32.76</i>	<i>\$33.02</i>	<i>\$29.66</i>	
Expenditures as % of General Fund	6.72%	5.83%	4.36%	5.22%	5.08%	
<b>Effectiveness</b>	Acres Annexed	2,126.16	249.35	173.8	872.6	0
	Town of Windsor Assessed Value	\$181,725,607	\$210,614,164	\$260,625,238	\$286,380,117	\$356,359,957

\* These 10 permits that were issued for multi-family were for a total of 167 dwelling units.

<b>PERSONNEL SUMMARY</b>					
<b>Position</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012 Planned</b>
Director	1	1	1	1	1
Chief Planner	1	1	1	1	1
Associate Planner	2	2	2	2	3
Planning Technician	1	1	1	1	0
Permit Technician	1	1	0	0	0
<b>TOTAL Full-Time Employees</b>	<b>6</b>	<b>6</b>	<b>5*</b>	<b>5</b>	<b>5</b>
<b>ADDITIONAL Seasonal Employees*</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

\* Permit Technician position transferred out of the planning department into the Customer Service Division in 2010.

**Police Department**



*Responsible for these additional budgetary divisions / functions*

**Police Pension**

**Capital Purchases (CIF)**

**DEPARTMENT  
POLICE**

**BUDGET SUMMARY**

REVENUE SOURCES	2010 ACTUAL	2011 BUDGET	2011 PROJECTED	2012 BUDGET
General Fund	2,111,131	2,385,696	2,359,349	2,560,555
Capital Improvement Fund (CIF)	-491,494	199,023	239,120	163,680
<b>TOTAL REVENUES</b>	<b>\$ 1,619,636</b>	<b>\$ 2,584,719</b>	<b>\$ 2,598,469</b>	<b>\$ 2,724,235</b>

**EXPENDITURES BY CATEGORY**

*CIF=Capital Improvement Fund, IT=Information Technology Fund, WBA=Windsor Building Authority Fund*

**Police - 421**

Personnel	1,883,526	1,906,973	1,871,718	1,988,776
Operation & Maintenance	85,521	116,305	122,984	144,016
Interfund Transfer (for Fleet)	118,505	215,367	215,367	251,933
Interfund Transfer (for IT)	22,291	73,484	73,484	86,890
Interfund Transfer (for Facilities)	0	72,281	74,509	87,653
Small Equipment (CIF)	99,445	54,023	58,705	1,600
Operation & Maintenance (CIF)	20,304	0	7,390	0
Interfund Transfer (for WBA) (CIF)	0	145,000	145,000	145,080
Interfund Transfer (for Fleet) (CIF)	0	0	0	0
Capital Outlay (CIF)	-611,243	0	28,024	17,000
<b>TOTAL POLICE</b>	<b>\$ 1,618,349</b>	<b>\$ 2,583,432</b>	<b>\$ 2,597,182</b>	<b>\$ 2,722,948</b>

**Police Pension - 458**

Personnel	1,287	1,287	1,287	1,287
<b>TOTAL POLICE PENSION</b>	<b>\$ 1,287</b>	<b>\$ 1,287</b>	<b>\$ 1,287</b>	<b>\$ 1,287</b>
<b>ALL TOTAL EXPENDITURES</b>	<b>\$ 1,619,636</b>	<b>\$ 2,584,719</b>	<b>\$ 2,598,469</b>	<b>\$ 2,724,235</b>

**POLICE MISSION STATEMENT**

***Make a Difference Every Day***

We accomplish this by:

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

**ABOUT THE POLICE DEPARTMENT**

The Windsor Police Department consists of the 20 sworn peace officer positions (*including the Chief of Police*) with one new police officer coming onboard in 2012, 2 full-time ordinance officers, 2 full-time secretarial positions, 3 crossing guards, a civilian volunteer Spanish interpreter and a volunteer data entry clerk.

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**FUNCTIONS OF THE DEPARTMENT**

**Patrol Section** – The Police Department is divided into a platoon system with a Sergeant, a Corporal 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 Sergeants and Corporals 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 one full-time detective position whose duties are to handle major case investigation, completing follow-up assignments for cases where patrol officers need assistance, and is the primary officer 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. This officer works Monday through Friday on an 8-hour shift instead of the normal 10-hour shift. This shift 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 one full-time police secretary whose duties include answering phones, entering daily reports, database usage, dispatching code enforcement officers, and assisting walk-in customers. This position is also responsible for special projects and assisting the Chief and officers in completing various duties. The 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** – These officers are assigned animal complaints, junk vehicles, weed violations, snow and ice removal and abatement issues. Hours are rotated seven days a week during the day. Additionally one day a week, an ordinance officer helps with catch-up data entry in the Department office as well.

**Citizen Volunteers** – The Department has three citizen volunteers. One is a Spanish interpreter who is used as needed. Two retired senior citizens assist us with data entry of warning tickets and other documents.

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

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RELATIONSHIP TO THE STRATEGIC PLAN AND CITIZEN SURVEY

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The Police Department plays a major role in the goal topic area to build community spirit and pride. Officers continue to implement ways to be more visible to the public at community events, at parks, and school events. While maintaining the current awareness programs like National Night Out, the Halloween Party, and Bike Rodeo, the Police Department is also planning to adopt additional programs for 2012 including a “Don’t Be a Victim” course held twice a year at the Community Recreation Center. The Police Department will also hold the National Drug Take Back program in April and October of 2012. These programs will not reflect an increase in the 2012 Budget as they will only require officer time.

In the 2011 Citizen Survey respondents’ overall impression of police officer interactions was similar to the benchmark comparisons. In response to this outcome, the Police Department will become more of a presence in a variety of settings so that their main interactions with the public are

not in ticketing or enforcement situations only. For instance, officers will start attending various homeowner association meetings throughout the year to discuss community issues specific to the neighborhood. They will also continue to patrol, both on bikes and on foot at summer events.

The major budget increase for 2012 is for contract services. There is a \$14,000 jump that accounts for the bills required to continue using Weld County Dispatch Services. Weld County is switching to a new records management system starting in January 2012 and in order to access the records, each patrol car has to have a new air card for the Mobile Data Terminal.

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### CHALLENGES

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The Police Department has identified some problems at the swim beach involving individuals primarily from out of town that involve some minor criminal acts, alcohol problems and some noise issues that the Police and Parks Department are working on to develop a plan to address these issues for next year.

### ***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 direct 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. The Department's continued goal is to respond to calls quickly, contact the reporting parties and begin the case investigation.

The goal for 2012 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>2006</i>	<i>2007</i>	<i>2008</i>	<i>2009</i>	<i>2010</i>
<b>Output</b>	Adult Arrest	212	272	195	234	217
	Juvenile Detentions	45	79	53	63	64
	Traffic Citations	442	689	1365	1591	821
	Municipal Citations	1378	1648	999	1241	1661
	Calls for Service	6352	6747	5242	5442	7506
	Penal Cases filed ( <i>County</i> )	115	180	93	125	147
	Misdemeanors Cleared by Arrest	207	285	201	243	230
	Felony Complaints Cleared by Arrest	52	62	47	51	34
<b>Efficiency</b>	Gen. Fund Police Expenditures Population	\$1,528,090 Est. 16,676	\$1,677,707 Est. 18,052	\$1,977,235 Est. 19,001	\$2,151,584 Est. 19,265	\$2,111,131 Est. 18,644
	Cost of Police Services / Citizen	\$91.63	\$92.94	\$104.06	\$111.68	\$113.23
	Dept Expenditures as % of General Fund	20.6%	19.8%	15.6%	19.1%	19.4%
<b>Effectiveness</b>	Monetary Loss ( <i>misdemeanor complaints</i> )	\$26,043	\$25,811	\$23,514	\$23,532	\$24,884
	Monetary Recovery ( <i>misdemeanor complaints</i> )	\$3,972	\$5,096	\$3,128	\$2,005	\$1,236
	<b>% Recovery of Misdemeanor Monetary Loss</b>	<b>15.3%</b>	19.7%	<b>13.3%</b>	<b>8.5%</b>	<b>5.0%</b>
	Monetary Loss ( <i>felony complaints</i> )	\$554,338	\$404,649	\$366,499	\$267,991	\$207,717
Monetary Recovery ( <i>felony complaints</i> )	\$242,565	\$182,678	\$161,259	\$51,020	\$13,241	
<b>% Recovery of Felony Monetary Loss</b>	<b>43.8%</b>	45.1%	<b>43.9%</b>	<b>19.0%</b>	<b>6.4%</b>	

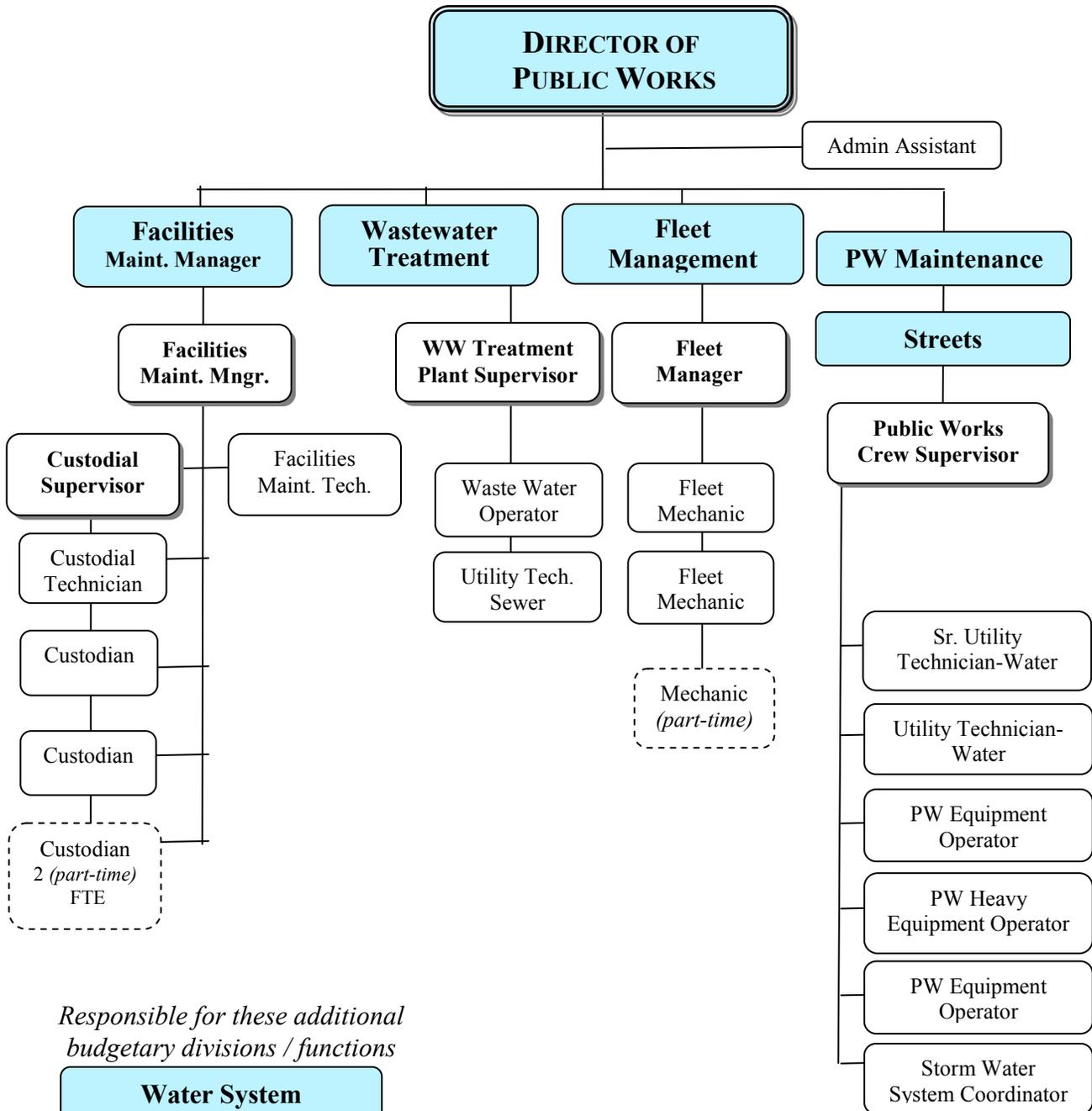
**PERSONNEL SUMMARY**

<i>Position</i>	<i>2008</i>	<i>2009</i>	<i>2010</i>	<i>2011</i>	<i>2012 Planned</i>
Chief of Police	1	1	1	1	1
Police Sergeant	3	3	3	3	3
Corporal	2	2	2	2	2
Police Officer	10	12	12	12	13
Police Officer/Detective	1	1	1	1	1
Police Officer/Special Day Shift	1	1	1	1	1
Code Enforcement Officer	2	2	2	2	2
Administrative Assistant	1	1	1	1	2
<b>TOTAL Full-Time Employees</b>	<b>21</b>	<b>23</b>	<b>23</b>	<b>23</b>	<b>25</b>
<b>TOTAL Part-Time Employees*</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>3</b>

\* Part-time secretary, 3 Crossing Guards

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**Public Works Department**



*Responsible for these additional budgetary divisions / functions*

- Water System**
- Sewer System & Plant**
- Storm Drainage System**
- Capital Purchases (CIF)**

**DEPARTMENT  
PUBLIC WORKS**

**BUDGET SUMMARY**

REVENUE SOURCES	2010 ACTUAL	2011 BUDGET	2011 PROJECTED	2012 BUDGET
General Fund	1,644,784	1,510,260	1,528,328	1,597,853
Capital Improvement Fund (CIF)	4,622,726	795,756	1,813,718	549,984
Water Fund	3,187,773	2,350,545	2,222,405	2,757,061
Sewer Fund	1,316,232	1,208,248	1,182,055	1,233,326
Storm Drainage Fund	535,923	412,605	409,257	482,748
Fleet Management Fund (FF)	829,224	1,182,529	1,205,395	1,334,931
Facility Services Fund (FS)	0	500,199	512,966	550,596
<b>TOTAL REVENUES</b>	<b>\$ 12,136,662</b>	<b>\$ 7,960,142</b>	<b>\$ 8,874,124</b>	<b>\$ 8,506,498</b>

CIF=Capital Improvement Fund, FF=Fleet Fund, FS=Facility Services Fund, IT=Information Technology Fund

**EXPENDITURES BY CATEGORY**

**Public Works Administration - 430**

Personnel	253,547	218,626	222,950	221,933
Operation & Maintenance	62,172	55,527	54,417	53,833
Interfund Transfer (for Fleet)	13,984	22,827	22,827	36,914
Interfund Transfer (for IT)	112,682	100,812	100,812	85,349
<b>TOTAL PUBLIC WORKS</b>	<b>\$ 442,385</b>	<b>\$ 397,791</b>	<b>\$ 401,007</b>	<b>\$ 398,028</b>

**Streets & Alleys - 429**

Personnel	199,692	222,132	213,266	219,516
Operation & Maintenance	615,242	594,562	564,629	584,107
Interfund Transfer (for Fleet)	78,190	105,064	105,064	160,369
Small Equipment (CIF)	0	0	0	800
Developer Reimbursement Agreements (CIF)	345,647	464,143	1,581,855	385,184
Capital Outlay (CIF)	1,366,153	305,303	201,549	164,000
<b>TOTAL STREETS &amp; ALLEYS</b>	<b>\$ 2,604,924</b>	<b>\$ 1,691,204</b>	<b>\$ 2,666,362</b>	<b>\$ 1,513,976</b>

**Town Hall - 457**

Operation & Maintenance	295,130	51,282	100,640	56,785
Interfund Transfer (for Fleet)	6,097	5,988	5,988	8,837
Interfund Transfer (for Facilities)	8,048	133,441	137,735	170,211
Small Equipment (CIF)	16,808	0	0	0
Operation & Maintenance (CIF)	29,973	0	0	0
Capital Outlay (CIF)	2,864,146	0	4,004	0
<b>TOTAL TOWN HALL</b>	<b>\$ 3,220,201</b>	<b>\$ 190,711</b>	<b>\$ 248,367</b>	<b>\$ 235,833</b>

**Water System**

Personnel	190,116	195,840	194,059	197,043
Operation & Maintenance	2,021,457	1,557,840	1,431,501	1,630,096
Interfund Transfers (for Administration)	573,605	360,626	360,626	386,082
Interfund Transfer (for Fleet)	42,853	63,163	63,163	71,665
Interfund Transfer (for IT)	8,048	21,091	21,090	14,089
Interfund Transfer (for Non-Potable Water Fund)	75,000	151,986	151,966	151,986
Capital Outlay (CIF)	276,694	0	0	306,100
<b>TOTAL WATER</b>	<b>\$ 3,187,773</b>	<b>\$ 2,350,545</b>	<b>\$ 2,222,405</b>	<b>\$ 2,757,061</b>

...continued

*Operations*

EXPENDITURES BY CATEGORY... <i>Cont.</i>	2010 ACTUAL	2011 BUDGET	2011 PROJECTED	2012 BUDGET
<b><u>Sewer System</u></b>				
Personnel	83,060	90,263	74,202	82,650
Operation & Maintenance	61,175	68,360	65,410	68,082
Interfund Transfer (for Administration)	174,241	190,545	190,545	188,019
Interfund Transfer (for Fleet)	45,893	62,005	62,005	64,939
Interfund Transfer (for IT)	700	0	0	0
Capital Outlay	114,630	152,040	151,622	235,000
<b>TOTAL SEWER</b>	<b>\$ 479,700</b>	<b>\$ 563,214</b>	<b>\$ 543,784</b>	<b>\$ 638,691</b>
<b><u>Sewer Plant</u></b>				
Personnel	158,211	159,966	158,351	162,185
Operation & Maintenance	432,004	433,541	428,393	350,874
Interfund Transfer (for Administration)	210,000	0	0	0
Interfund Transfer (for Fleet)	21,695	34,644	34,644	34,463
Interfund Transfer (for IT)	14,622	16,883	16,883	19,112
Capital Outlay	0	0	0	28,000
<b>TOTAL SEWER PLANT</b>	<b>\$ 836,532</b>	<b>\$ 645,035</b>	<b>\$ 638,272</b>	<b>\$ 594,635</b>
<b><u>Storm Drain System</u></b>				
Personnel	80,467	93,834	86,387	90,905
Operation & Maintenance	116,430	108,327	118,947	194,474
Interfund Transfer (for Fleet)	26,857	51,957	51,957	45,383
Capital Outlay	8,310	6,500	0	0
Debt Service	303,858	0	0	0
Interfund Transfer (to Non-Potable Water Fund)	0	151,986	151,966	151,986
<b>TOTAL STORM DRAIN</b>	<b>\$ 535,923</b>	<b>\$ 412,605</b>	<b>\$ 409,257</b>	<b>\$ 482,748</b>
<b><u>Fleet Management - 491</u></b>				
Personnel (FF)	238,411	245,207	244,975	256,290
Operation & Maintenance (FF)	259,733	289,322	331,158	346,185
Capital Outlay (FF)	331,079	648,000	629,262	732,456
<b>TOTAL FLEET MANAGEMENT</b>	<b>\$ 829,224</b>	<b>\$ 1,182,529</b>	<b>\$ 1,205,395</b>	<b>\$ 1,334,931</b>
<b><u>Custodial Services - 496</u></b>				
Personnel (FS)	0	211,251	188,018	197,507
Operation & Maintenance (FS)	0	49,500	39,289	49,300
Small Equipment (CIF)	0	26,310	26,310	0
<b>TOTAL CUSTODIAL SERVICES</b>	<b>\$ -</b>	<b>\$ 287,061</b>	<b>\$ 253,617</b>	<b>\$ 246,807</b>
<b><u>Facility Maintenance- 497</u></b>				
Personnel (FS)	0	139,649	139,730	143,723
Operation & Maintenance (FS)	0	93,800	139,930	154,065
Interfund Transfer (for Fleet) (FS)	0	6,000	6,000	6,000
<b>TOTAL FACILITY MAINTENANCE</b>	<b>\$ -</b>	<b>\$ 239,449</b>	<b>\$ 285,660</b>	<b>\$ 303,788</b>
<b>ALL TOTAL EXPENDITURES</b>	<b>\$ 12,136,662</b>	<b>\$ 7,960,142</b>	<b>\$ 8,874,124</b>	<b>\$ 8,506,498</b>

***PUBLIC WORKS MISSION STATEMENT***

*Public Works is a diverse department that shares one common goal, working to improve our quality of life in Windsor. The mission of the Public Works Department is to maintain the safety and integrity of the Town's infrastructure related to electronic information and records, potable water, transportation, wastewater, 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.*

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**ABOUT THE PUBLIC WORKS DEPARTMENT**

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

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

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

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RELATIONSHIP TO THE STRATEGIC PLAN AND CITIZEN SURVEY

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The Public Works Department is responsible for several objectives in the 2010 Strategic Plan. In the goal topic areas that focus on diversifying, growing, and strengthening the local retail and industrial economy and encouraging a wide variety of housing opportunities, the Public Works

Department has played a major role in the development and expansion of infrastructure throughout the Town. The 2012 Budget includes resources to begin the design of a three million gallon storage tank pending grant money becoming available through the Colorado Department of Local Affairs.

Another goal topic area where Public Works plays a prominent role is in the development of a uniform street signage program. The Public Works Department budgeted to continue a level of reflectivity and inventory for all signs located within the Town limits.

The 2011 Citizen Survey reflected an emphasis on snow removal. The Public Works Department developed a Snow Plan that addresses snow removal and how and when snow removal is done, utilizing outside contractors in the event of a snow emergency.

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## CHALLENGES

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A challenge facing the Public Works Department in 2012 is establishing a maintenance agreement with CDOT for the I-25 Highway 392 Interchange. Also, the Public Works Department needs to complete design work for the three million gallon storage tank so if money becomes available we are ready to start construction to help ensure that the Town of Windsor has ample water storage for the future.

“Welcome to Windsor” signs have been designed, budgeted, and locations have been determined so they can be erected in 2012.

### ***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 (2012-2016).
- Continue upgrading railroad crossings until all thirteen crossings have been upgraded.
- Maintain an efficient and well-maintained fleet.
- Keep Town buildings in “like new” condition through effective, coordinated facilities maintenance and custodial divisions, gaining efficiencies by centralizing supplies and purchasing.
- Incorporate “green” concepts as much as possible through all divisions.

<b>PUBLIC WORKS PERFORMANCE INDICATORS</b>							
<b>Performance Indicators</b>		<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010 Actual</b>	<b>2011 Projected</b>
<b>Output</b>	New Paved Roads to Maintain Miles	3.02	3.5	18.1	2.1	6.8	0.5
	Paved Road Miles	108.47	113.0	131.1	133.2	140	.05
	Storm Sewer Main Miles	27.1	27.1	27.1	N/A	87	0
	Sanitary Sewer Main Miles	68	82	82	86	94	0
	Potable Water Main Miles	112	97	97	107	117	0
	FM/ Service Calls / month	-	-	-	-	-	40
	FM/ Coordinate Projects & Estimates w/Contractors	-	-	-	-	-	10/month
	FM/ # of Scheduled Maintenance Performed	-	-	-	-	-	6/month
<b>Efficiency</b>	FM / Routine Inspections	-	-	-	-	-	6/month
	Average Response Time to PW Calls	12 min	12 min	12 min	12min	12 min	12 min
	Dept Expenditures as % of General Fund <i>(Streets, Pub Works, &amp; Cemetery 2006-2009)</i>	17.1%	16.9%	16.5%	13.5%	12.3%	11.0
	Facilities Maintenance / Cost per sq ft	-	-	-	-	-	\$3.08
<b>Effectiveness</b>	Custodial / Cost per sq ft	-	-	-	-	-	\$3.22
	New Utility Accounts <i>(Water, Sewer, Storm Drain)</i>	366	378	236	124	194	200
	Number of Public Works/ Utilities/ Fleet/ Facilities* and IT Personnel**	19	19	16	16	16	21
	FM emergency response in 24hr	-	-	-	-	-	2/month
	Floor refinish	-	-	-	-	-	6x/year
FM equipment breakdowns	-	-	-	-	-	6x/month	

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

\*\* IT Division moved to an Internal Service Fund, located in the Finance Department beginning in 2008. Facilities started in 2011.

<b>PERSONNEL SUMMARY</b>							
<i>Position</i>	<i>2006</i>	<i>2007</i>	<i>2008</i>	<i>2009</i>	<i>2010</i>	<i>2011</i>	<i>2012 Planned</i>
Director	1	1	1	1	1	1	1
Public Works Crew Supervisor	1	1	1	1	1	1	1
Waste Water Treatment Plant Superintendent	1	1	1	1	1	1	1
Waste Water Treatment Plant Operator (A)	1	1	1	1	1	1	1
Fleet Manager	1	1	1	1	1	1	1
Fleet Mechanic	1	1	1	1	2	1	1
Assistant Mechanic	1	1	1	1	0	1	1
Public Works Maintenance Worker – Streets/Storm Drain	4	4	4	4	4	4	4
Administrative Assistant	0	0	0	1	1	1	1
Utility Technician – Water *	3	3	3	2	2	2	2
Utility Technician - Sewer	1	1	1	1	1	1	1
Facilities Maintenance Manager**	0	0	0	0	1	1	1
Facilities Maintenance Technician	0	0	0	0	0	1	1
Custodial Supervisor	0	0	0	0	0	1	1
Custodial Technician	0	0	0	0	0	1	1
Custodians	0	0	0	0	0	2	2
<b>TOTAL Full-Time Employees</b>	<b>19</b>	<b>19</b>	<b>16</b>	<b>16</b>	<b>16</b>	<b>22</b>	<b>22</b>
<b>TOTAL Part-Time Employees</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>3</b>	
<b>TOTAL Seasonal Employees***</b>	<b>19</b>	<b>11</b>	<b>8</b>	<b>3</b>	<b>2.19 FTE</b>	<b>2.19 FTE</b>	<b>3.2 FTE</b>

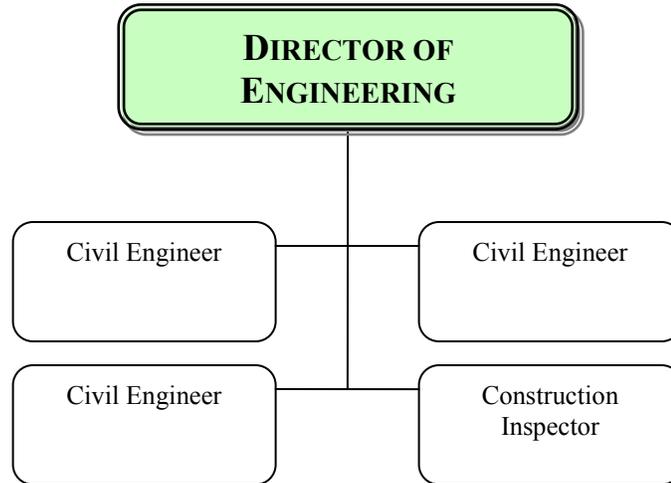
\* Utility Tech/Admin Asst is changed to Admin Asst. for 2009.

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

\*\*\*Water, Sewer, Street, and Cooperative Office Education (COE) Students.

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**Engineering Department**



*Responsible for these additional budgetary divisions / functions*

- Water Plant Investment**
- Sewer Plant Investment**
- Storm Drain Investment**
- Capital Purchases (CIF)**

**DEPARTMENT  
ENGINEERING**

**BUDGET SUMMARY**

REVENUE SOURCES	2010 ACTUAL	2011 BUDGET	2011 PROJECTED	2012 BUDGET
General Fund	550,651	567,648	559,864	583,852
Capital Improvement Fund (CIF)	807,385	3,580,000	1,718,000	2,930,778
Water Fund	620,400	2,676,194	798,825	1,108,905
Sewer Fund	88,562	510,225	425,698	4,979,100
Storm Drainage Fund	321,012	595,400	169,328	492,300
<b>TOTAL REVENUES</b>	<b>\$ 2,388,010</b>	<b>\$ 7,929,467</b>	<b>\$ 3,671,715</b>	<b>\$ 10,094,934</b>

*CIF=Capital Improvement Fund, IT=Information Technology Fund*

**EXPENDITURES BY CATEGORY**

<b><u>Engineering - 431</u></b>				
Personnel	492,410	490,586	483,367	493,134
Operation & Maintenance	26,874	21,790	20,812	20,895
Interfund Transfer (for Fleet)	10,719	12,591	12,591	21,935
Interfund Transfer (for IT)	20,648	29,325	29,325	32,361
Interfund Transfer (for Facilities)	0	13,355	13,770	15,527
Operation & Maintenance Streets (CIF)	807,385	650,000	663,000	1,345,778
Capital Outlay Streets (CIF)	0	2,930,000	1,055,000	1,585,000
<b>TOTAL ENGINEERING</b>	<b>\$ 1,358,036</b>	<b>\$ 4,147,648</b>	<b>\$ 2,277,864</b>	<b>\$ 3,514,630</b>
<b><u>Water Plant Investment &amp; Raw Water - 471</u></b>				
Interfund Transfer (I-25/392)	0	1,250,000	312,500	625,000
Capital Outlay	620,400	1,426,194	486,325	483,905
<b>TOTAL WATER PLANT INVESTMENT</b>	<b>\$ 620,400</b>	<b>\$ 2,676,194</b>	<b>\$ 798,825</b>	<b>\$ 1,108,905</b>
<b><u>Sewer Plant Investment &amp; Raw Water - 481/482</u></b>				
Capital Outlay	88,562	510,225	425,698	4,979,100
<b>TOTAL SEWER PLANT INVESTMENT</b>	<b>\$ 88,562</b>	<b>\$ 510,225</b>	<b>\$ 425,698</b>	<b>\$ 4,979,100</b>
<b><u>Storm Drain Plant Investment - 483</u></b>				
Capital Outlay	321,012	595,400	169,328	492,300
<b>TOTAL STORM DRAIN PLANT INVESTMENT</b>	<b>\$ 321,012</b>	<b>\$ 595,400</b>	<b>\$ 169,328</b>	<b>\$ 492,300</b>
<b>ALL TOTAL EXPENDITURES</b>	<b>\$ 2,388,010</b>	<b>\$ 7,929,467</b>	<b>\$ 3,671,715</b>	<b>\$ 10,094,934</b>

**ENGINEERING MISSION STATEMENT**

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

**ABOUT THE ENGINEERING DEPARTMENT**

The Department has five full-time positions including the Director and does not utilize seasonal, part-time or dedicated administrative help. The Department manages to stay relatively small because of the versatility and experience level of the staff. All of the engineers on staff are registered professional engineers. The Department staff has expertise in a range of engineering skills including construction inspection, surveying, planning, traffic and roadway engineering, water

and sewer engineering, drainage and water resources, along with knowledge of regional and state regulations. The Department staff is equipped to perform in-house design services for moderately complex capital projects. For complex projects with specialty elements the staff selects and manages appropriate consultants.

### ***FUNCTIONS OF THE DEPARTMENT***

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

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

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

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

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

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

### ***STRATEGIC ISSUES***

Water and sewer issues have been paramount in the Town due to an increasing residential population, and to service 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.

### ***2011 ENGINEERING DEPARTMENT ACCOMPLISHMENTS***

- Managed the design and construction of a bridge replacement project on 15<sup>th</sup> Street where it crosses the Greeley No. 2 Canal.

- Managed the design and construction that included street pavement rehabilitation and curb, gutter and sidewalk replacement.
- Designed and managed the dredging of the Poudre River at the County Line Bridge crossing so that high river flows would be better conveyed through the structure and reduce potential of flooding upstream.
- Improvement projects totaled \$1.4 million.
- Managed a project that included placing riprap on the northeast shoreline of Windsor Lake to eliminate erosion that was threatening public infrastructure.
- Managed replacement of a large stormwater/irrigation culvert across Walnut Street.
- Continued involvement in application for Pre-disaster Mitigation Funds to construct storm drainage infrastructure near the intersection of State Highway 392 and Weld County Road 21.
- Helped represent Windsor during the replacement of the interchange at I-25 and State Highway 392.
- Management of the \$4.7 million project to construct new headworks and pump station at the Wastewater Treatment Plant and sewer interceptor.

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

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The Engineering Department is responsible for several objectives in the 2010 Strategic Plan. In the goal topic areas that focus on diversifying, growing, and strengthening the local retail and industrial economy and encouraging a wide variety of housing opportunities the Engineering Department has played a major role in the development and expansion of infrastructure throughout the Town. The 2012 Budget includes resources for easements for future construction of a water transmission line to connect to North Weld County Water District (NWCWD). It also budgets for the Northern Integrated Supply Project (NISP) and the Wastewater Treatment Plant Headworks, Lift Station and Interceptor Sewer project.

Another goal topic area that Engineering plays a prominent role in is the promotion, management, and facilitation of an effective transportation system within the Town and Northern Colorado Region. The Engineering Department has budgeted for several projects contributing to the advancement of this goal topic area; the Pavement Management Program, street preventative maintenance and surface rehabilitation work, participation in re-surfacing of Highway 392 from I-25 to 7<sup>th</sup> Street, participation in construction of the new I-25/392 Interchange, and a proposed culvert under 7<sup>th</sup> Street at Riverplace Drive to convey overflows from the Poudre River to avoid overtopping of 7<sup>th</sup> Street during minor flood events. The engineering budget also reflects the ongoing North Front Range Metropolitan Planning Organization membership.

The 2011 Citizen Survey reflected a community wide emphasis on ease of car travel and walking throughout Windsor. The street preventative maintenance and surface rehabilitation work, sidewalk replacement projects, new sidewalk construction, and curb ramp construction all aid in continuing to provide quality service with transportation. The survey also highlighted the need for traffic to flow on major streets throughout the Town. The participation in the construction on the I-25/392 Interchange shows the dedication to this concern.

CHALLENGES

The most significant budget challenge facing the Engineering Department in 2012 is the Town's role in the Davis Seepage Pipe issues.

**2012 ENGINEERING DEPARTMENT GOALS AND OBJECTIVES**

1. Promote, manage and facilitate an effective transportation system.
  - Maintain data in the Town's pavement management system (04-429-6278)
  - Street overlay project (04-429-6278)
  - Curb gutter and sidewalk replacement project (04-429-6278)
  - I-25/SH 392 interchange replacement (04-429-8445-903)
  - SH 392 overlay from I-25 to 7<sup>th</sup> Street (04-429-6278)
  - Design replacement bridge on WCR 21 at the Greeley No. 2 Canal (04-429-8445-901)
  - Design and construct a new culvert across 7<sup>th</sup> Street at Riverplace Dr. (08-483-845-8-900)
2. Promote environmental stewardship.
  - Wastewater Treatment Plant Headworks, Lift Station and Interceptor Sewer (07-482-8333-900)
3. Contribute to community spirit and pride.

**ENGINEERING DEPARTMENT PERFORMANCE INDICATORS**

<i>Performance Indicators</i>		<i>2006</i>	<i>2007</i>	<i>2008</i>	<i>2009</i>	<i>2010</i>
<b>Output &amp; Effectiveness</b>	Subdivision Plat Reviews	11	4	8	2	2
	Site Plan Reviews	34	9	18	10	10
	Annexation Request Reviews	5	6	5	3	3
	Rezoning Request Reviews	4	3	2	2	2
	Conditional Use Grants Reviewed	12	18	8	3	3
	Single Family Housing Unit Permits Issued	331	224	119	96	96
	Multi-family Housing Unit Permits Issued	10	0	0	0	0
	Commercial Permits Issued	17	4	6	4	4
	Industrial Permits Issued	17	8	22	4	4
Annual Water Consumption ( <i>millions of gallons</i> )	683.4	692.4	635.8	578.2	627.8	
<b>Efficiency</b>	Gen. Fund Engineering Dept. Expenditures	\$409,189	\$443,402	\$634,765	\$669,194	\$550,651
	Expenditures as % of General Fund	5.52%	5.22%	5.01%	5.95%	5.06%
	Cost of Engineering Services per Citizen	\$27.02	\$27.68	\$37.64	\$37.66	28.54

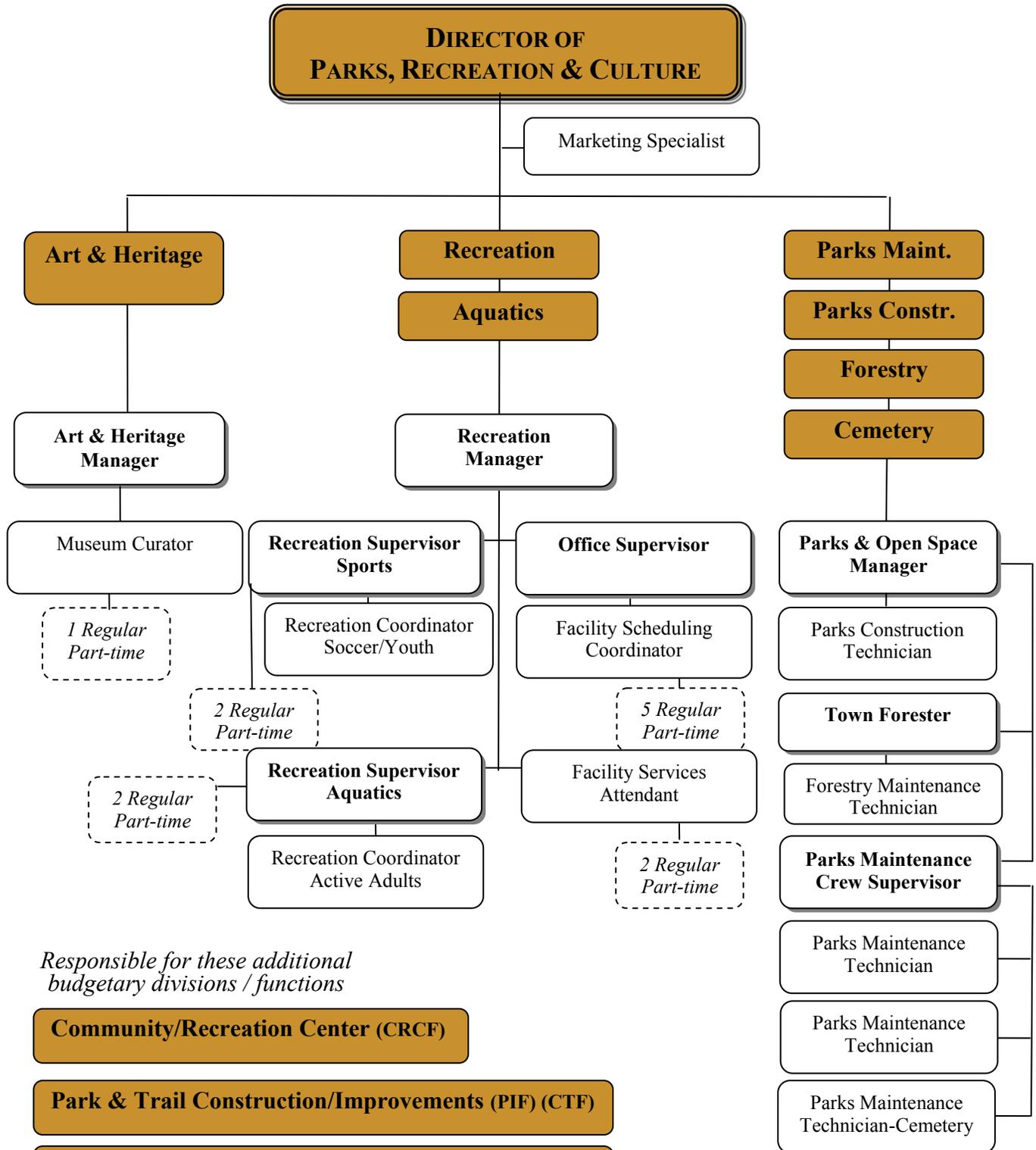
**PERSONNEL SUMMARY**

<i>Position</i>	<i>2008</i>	<i>2009</i>	<i>2010</i>	<i>2011</i>	<i>2012 Planned</i>
Director	1	1	1	1	1
Civil Engineer	3	3	3	3	3
Engineer Technician	-*	-	-	-	-
Construction Inspector	1	1	1	1	1
<b>TOTAL Full-Time Employees</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>

\* Positions budgeted but vacant in 2007 and 2008

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**Parks, Recreation & Culture Department**



*Responsible for these additional budgetary divisions / functions*

**Community/Recreation Center (CRCF)**

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

**Non-Potable Water/Kern Reservoir Fund (NPWF)**

**Capital Purchases (CIF)**

**DEPARTMENT  
PARKS, RECREATION & CULTURE**

**BUDGET SUMMARY**

REVENUE SOURCES	2010 ACTUAL	2011 BUDGET	2011 PROJECTED	2012 BUDGET
General Fund	3,360,613	3,701,103	3,554,661	3,790,796
Capital Improvement Fund (CIF)	837,080	309,600	513,193	998,088
Park Improvement Fund (PIF)	309,042	497,914	931,684	2,501,831
Conservation Trust Fund (CTF)	201,725	350,000	11,096	350,000
Community Recreation Fund (CRC)	1,093,712	1,172,500	1,122,835	1,214,804
Non-Potable Water Fund (NPWF)	243,707	913,979	900,927	537,211
<b>TOTAL REVENUES</b>	<b>\$ 6,045,880</b>	<b>\$ 6,945,096</b>	<b>\$ 7,034,396</b>	<b>\$ 9,392,730</b>

**EXPENDITURES BY CATEGORY**

*CIF=Capital Improvement Fund, PIF=Park Improvement Fund, CTF=Conservation Trust Fund,  
CRC=Community Recreation Center Fund, NPWF=Non-Potable Water Fund, IT=Information Technology Fund*

**Cemetery - 432**

Personnel	71,551	79,159	70,350	74,063
Operation & Maintenance	20,498	22,948	24,866	28,079
Interfund Transfer (for Fleet)	4,641	9,249	9,249	14,512
Small Equipment (CIF)	40	2,500	2,500	0
Capital Outlay (CIF)	20,277	100,000	0	0
<b>TOTAL CEMETERY</b>	<b>\$ 117,007</b>	<b>\$ 213,855</b>	<b>\$ 106,965</b>	<b>\$ 116,653</b>

**Community Events - 433**

Personnel	0	0	0	26,609
Operation & Maintenance	0	0	0	76,876
<b>TOTAL COMMUNITY EVENTS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 103,485</b>

**Forestry - 450**

Personnel	177,367	185,496	176,633	200,221
Operation & Maintenance	53,727	77,803	66,193	101,157
Interfund Transfer (for Fleet)	36,054	60,582	60,582	52,254
Interfund Transfer (for Facilities)	0	3,671	3,787	3,631
Capital Outlay (CIF)	0	0	0	25,144
<b>TOTAL FORESTRY</b>	<b>\$ 267,148</b>	<b>\$ 327,552</b>	<b>\$ 307,195</b>	<b>\$ 382,407</b>

**Recreation - 451**

Personnel	639,009	719,507	703,586	730,436
Operation & Maintenance	350,295	359,006	352,733	350,849
Interfund Loans & Transfers (for CRC)	400,000	400,000	400,000	400,000
Interfund Transfer (for Fleet)	16,224	44,084	44,084	64,211
Interfund Transfer (for IT)	154,146	110,903	110,903	52,723
Small Equipment (CIF)	9,327	11,600	11,600	10,000
Capital Outlay (CIF)	216,089	0	-132	0
<b>TOTAL RECREATION</b>	<b>\$ 1,785,090</b>	<b>\$ 1,645,100</b>	<b>\$ 1,622,775</b>	<b>\$ 1,608,219</b>

**Aquatics / Municipal Pool - 452**

Personnel	128,877	140,254	130,967	137,571
Operation & Maintenance	80,490	74,674	80,680	75,918
Interfund Transfer (for Fleet)	2,532	6,154	6,154	5,778
Small Equipment (CIF)	7,469	3,000	3,936	0
Capital Outlay (CIF)	36,215	0	0	0
<b>TOTAL AQUATICS / SWIMMING POOL</b>	<b>\$ 255,582</b>	<b>\$ 224,082</b>	<b>\$ 221,736</b>	<b>\$ 219,266</b>

...continued

Operations

EXPENDITURE BY CATEGORY... Cont.	2010 ACTUAL	2011 BUDGET	2011 PROJECTED	2012 BUDGET
<b><u>Parks Maintenance - 454</u></b>				
Personnel	461,149	437,748	411,748	439,464
Operation & Maintenance	230,968	231,453	228,337	247,697
Interfund Transfer (for Fleet)	90,440	136,678	136,678	165,593
Interfund Transfer (for IT)	21,196	37,877	37,877	50,166
Interfund Transfer (for Facilities)	0	13,933	14,357	15,943
Small Equipment (CIF)	13,386	10,000	10,000	18,000
Capital Outlay (CIF)	0	0	0	10,000
<b>TOTAL PARKS MAINTENANCE</b>	<b>\$ 817,139</b>	<b>\$ 867,688</b>	<b>\$ 838,997</b>	<b>\$ 946,863</b>
<b><u>Art and Heritage - 456</u></b>				
Personnel	150,289	202,047	181,048	161,799
Operation & Maintenance	70,439	107,452	84,072	64,980
Operation & Maintenance (CIF)	1,301	0	0	0
Interfund Transfer (for IT)	8,048	16,652	16,652	13,631
Interfund Transfer (for Facilities)	0	5,354	5,507	5,098
Capital Outlay (CIF)	5,363	0	0	30,000
<b>TOTAL ART AND HERITAGE</b>	<b>\$ 235,439</b>	<b>\$ 331,505</b>	<b>\$ 287,279</b>	<b>\$ 275,508</b>
<b><u>Park Construction - 467</u></b>				
Personnel	164,880	177,271	162,815	178,145
Operation & Maintenance	20,052	27,743	21,397	22,505
Interfund Transfer (for Fleet)	7,741	13,407	13,407	30,888
Interfund Transfer (PIF)	76,914	76,914	76,914	76,914
<b>TOTAL PARK CONSTRUCTION</b>	<b>\$ 269,587</b>	<b>\$ 295,335</b>	<b>\$ 274,533</b>	<b>\$ 308,452</b>
<b><u>Poudre Trail - 440</u></b>				
Poudre Trail Operation & Maintenance (CTF)	18,000	10,000	10,000	10,000
Poudre Trail Capital Outlay (CTF)	133,806	0	0	0
Poudre Trail Operation & Maintenance (PIF)	0	10,000	10,000	10,000
Poudre Trail Capital Outlay (PIF)	0	0	0	25,000
<b>TOTAL POUDRE TRAIL</b>	<b>\$ 151,806</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 45,000</b>
<b><u>Windsor Lake Trail - 441</u></b>				
Windsor Lake Trail Interfund Transfers (PIF)	-49,920	0	0	0
Windsor Lake Trail Interfund Transfers (CTF)	49,920	0	0	0
Windsor Lake Trail Capital Outlay (CTF)	0	340,000	1,096	340,000
<b>TOTAL WINDSOR LAKE TRAIL</b>	<b>\$ -</b>	<b>\$ 340,000</b>	<b>\$ 1,096</b>	<b>\$ 340,000</b>
<b><u>Covenant Park - 443</u></b>				
Covenant Park Capital Outlay (CIF)	298,029	0	0	0
<b>TOTAL COVENANT PARK</b>	<b>\$ 298,029</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>Diamond Valley Park - 445</u></b>				
Diamond Valley Small Equipment (CIF)	0	0	0	0
Diamond Valley Park Capital Outlay (CIF)	0	0	410,946	791,944
Diamond Valley Park Capital Outlay (PIF)	0	31,000	418,500	387,500
<b>TOTAL DIAMOND VALLEY PARK</b>	<b>\$ -</b>	<b>\$ 31,000</b>	<b>\$ 829,445</b>	<b>\$ 1,179,444</b>
<b><u>Windsor West Park - 460</u></b>				
Windsor West Park Small Equipment (CIF)	9,608	0	0	0
Windsor West Park Capital Outlay (CIF)	40,789	0	0	0
<b>TOTAL WINDSOR WEST PARK</b>	<b>\$ 50,396</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>Main Park - 461</u></b>				
Main Park Capital Outlay (CIF)	32,421	0	0	0
<b>TOTAL MAIN PARK</b>	<b>\$ 32,421</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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*Operations*

EXPENDITURE BY CATEGORY... <i>Cont.</i>	2010 ACTUAL	2011 BUDGET	2011 PROJECTED	2012 BUDGET
<b><u>Boardwalk Park - 462</u></b>				
Boardwalk Park Capital Outlay (CIF)	48,901	0	13,926	0
Boardwalk Park Operations & Maintenance (PIF)	1,300	0	0	0
Boardwalk Park Capital Outlay (PIF)	0	350,000	396,271	0
<b>TOTAL BOARDWALK PARK</b>	<b>\$ 50,201</b>	<b>\$ 350,000</b>	<b>\$ 410,197</b>	<b>\$ -</b>
<b><u>Chimney Park - 463</u></b>				
Chimney Park Capital Outlay (CIF)	97,866	0	19,435	0
<b>TOTAL CHIMNEY PARK</b>	<b>\$ 97,866</b>	<b>\$ -</b>	<b>\$ 19,435</b>	<b>\$ -</b>
<b><u>Windsor Village Park - 465</u></b>				
Windsor Village Capital Outlay (CIF)	0	120,000	5,483	0
<b>TOTAL WINDSOR VILLAGE PARK</b>	<b>\$ 0</b>	<b>\$ 120,000</b>	<b>\$ 5,483</b>	<b>\$ -</b>
<b><u>Eastman Park - 470</u></b>				
Eastman Park Capital Outlay (CIF)	0	10,000	6,000	0
<b>TOTAL EASTMAN PARK</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ 6,000</b>	<b>\$ 12,000</b>
<b><u>Windsor Highland Park - 472</u></b>				
Debt Service & Transfer to Water Fund (PIF)	250,748	0	0	0
<b>TOTAL WINDSOR HIGHLAND PK</b>	<b>\$ 250,748</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>Prospect Park - 473</u></b>				
Prospect Park Capital Outlay (CIF)	0	23,000	0	23,000
Prospect Park Capital Outlay (PIF)	0	0	0	400,000
<b>TOTAL PROSPECT PARK</b>	<b>\$ -</b>	<b>\$ 23,000</b>	<b>\$ -</b>	<b>\$ 423,000</b>
<b><u>Stonehenge Park - 474</u></b>				
Stonehenge Park Capital Outlay (PIF)	30,000	30,000	30,000	30,000
<b>TOTAL STONEHENGE PARK</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>
<b><u>Bison Ridge Park - 475</u></b>				
Bison Ridge Park Capital Outlay (PIF)	0	0	0	330,417
<b>TOTAL BISON RIDGE PARK</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 330,417</b>
<b><u>Poudre Heights Park - 476</u></b>				
Poudre Heights Park Capital Outlay (PIF)	0	0	0	1,200,000
<b>TOTAL POUFRE HEIGHTS PARK</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,200,000</b>
<b><u>Winter Farm Park - 477</u></b>				
Winter Farm Park Capital Outlay (PIF)	0	0	0	30,000
<b>TOTAL WINTER FARM PARK</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 30,000</b>
<b><u>Community Recreation Center - 490</u></b>				
Personnel (CRC)	421,238	403,930	378,058	379,675
Operation & Maintenance (CRC)	230,861	167,291	138,201	145,207
Debt Service (CRC)	424,480	420,592	420,592	425,593
Interfund Transfer ( <i>for Fleet</i> ) (CRC)	17,134	0	0	0
Interfund Transfer ( <i>for IT</i> ) (CRC)	0	0	0	55,021
Interfund Transfer ( <i>for Facilities</i> )	0	180,688	185,984	209,308
Small Equipment (CIF)	0	29,500	29,500	20,000
Operation & Maintenance (CIF)	0	0	0	30,000
Capital Outlay (CIF)	0	0	0	40,000
<b>TOTAL COMMUNITY REC CENTER</b>	<b>\$ 1,093,712</b>	<b>\$ 1,202,000</b>	<b>\$ 1,152,335</b>	<b>\$ 1,304,804</b>
<b><u>Non-Potable Water System - 484</u></b>				
Operation & Maintenance (NPWF)	136,285	52,068	72,286	62,751
Interfund Transfer to General Fund (NPWF)	30,000	53,000	53,000	30,000
Debt Services (NPWF)	0	303,972	303,972	303,792
Capital Outlay (NPWF)	77,423	504,939	471,669	140,668
<b>TOTAL NON-POTABLE WATER SYSTEM</b>	<b>\$ 243,707</b>	<b>\$ 913,979</b>	<b>\$ 900,927</b>	<b>\$ 537,211</b>
<b>ALL TOTAL EXPENDITURES</b>	<b>\$ 6,045,880</b>	<b>\$ 6,945,096</b>	<b>\$ 7,034,396</b>	<b>\$ 9,392,730</b>

**PARKS, RECREATION & CULTURE MISSION STATEMENT**

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

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

The Department of Parks, Recreation & Culture oversees numerous parks and facilities. The Parks Division maintains 389 acres of developed land, open space and water acres, along with over 42 miles of trail. The Recreation Division programs all athletics, fitness, seniors, pre-school, youth, adaptive event, aquatics, skate park, outdoor pool, two outdoor in-line hockey rinks, and the Community Recreation Center among other collaborative sites. The Art & Heritage Division (formerly Cultural Affairs and Museums) oversees various events related to the Town's heritage or fine arts, the Town of Windsor Museum and Art & Heritage Center. The Department employs 20 full time and 37 non-full time FTE's at the height of the season to perform various park and facility maintenance functions, act as referees, coaches, lifeguards, and various other facilitators for sports, activities, maintenance and heritage programs.

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

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

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

- *Recreation* – Provides numerous recreation programs for infants through seniors, adaptive recreation for special needs and a diverse athletic program; includes special events such as movie nights and 5K races.

- *Aquatics* – Provides aquatic activities and programs for community residents of all ages at three pools as well as Windsor Lake. Pools include Chimney Park Pool, Windsor High School and a private pool utilized for water aerobics classes. Windsor Lake activities include swim beach, boating and a variety of non-motorized boat rentals; also offers water safety training and lifeguard certification.
- *Community Recreation Center* – Provides a wide variety of diversified programs and activities; serves as a gathering place for the community and the surrounding area; base for SALT programs, a programmatic and leadership opportunity for both middle school and high school youth.

**Art & Heritage Division** – Promotes the quality of life in Windsor through diverse heritage activities and programs, 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; oversees a variety of cultural events, both Town sponsored and independent.
- *Museums* – Provides interpretation, restoration and protection of collections associated with Town of Windsor Museum in Boardwalk Park; responsible for exhibit space at the Community Recreation Center.

### **STRATEGIC ISSUES**

The Parks, Recreation & Culture Department has experienced demands for amenities typically found in larger communities, such as a recreation center with full amenities of fitness and aquatics, ball field complexes, neighborhood parks and open spaces, trails and other recreation assets. Creative funding, partnerships and grants are imperative to consider it trying to meet these demands. Additionally, while we continue to seek funding alternatives for new park construction, it is also imperative to continue to address our aging infrastructure of existing parks and those parks that are not complete. Maintenance demands have increased with addition of new park acres and amenities and seasonal staffing has proven difficult in 2011.

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).

In response to the 2010 Strategic Plan update, the department has concentrated efforts on collaborative relationships, park development, trail connections, family and community events. A Community Event Coordinator hired in 2011 as a seasonal position has been extremely valuable. Park development has required staff time and commitment; maintenance impacts will be forthcoming.

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 will be completed by March 2012 and implemented in subsequent years.

### **2011 PARKS, RECREATION & CULTURE DEPARTMENT GOALS AND OBJECTIVES - STATUS**

- 1) Continue to pursue financial strategies for funding a variety of parks and recreation amenities. This goal was reflected in requests from the General Fund and the Capital Improvement Fund,

Grant applications and awards, and supported in the Strategic Plan Goal Topic Area #1 – Build Community Spirit and Pride.

- a) Lights for ball fields at Boardwalk Park - approved for fall of 2011.
- b) Prospect Park - currently seeking the property deed to complete the design phase.
- c) Windsor Trail / Greeley No 2. - Town match for this grant is budgeted and we have received notice of grant award.
- d) Colorado Creative Industries Grant – Art & Heritage Division received grant for performing arts programming.
- e) YMCA survey - complete and indicated interest and potential bond support.
- f) Sponsorship Guidelines - ready to roll out this fall.
- g) Discussions with Water Valley West and Tacinaca/Avery Meadows for Community Park development - development projects are on hold.

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2) Limit expansion of recreation programs to those that cover costs. This goal was supported in the supported in the Strategic Plan Goal Topic Area #1 – Build Community Spirit and Pride.

- a) Climbing wall - opened in April and is generating interest at the CRC.
- b) New elementary and middle school in Severance - programming started in the 2010-2011 school year.

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3) Pursue adequate irrigation sources for existing parks as well as new park sites. This goal was reflected in requests from the Non-Potable Water Fund and Capital Improvement Fund, and is supported in the Strategic Plan Goal Topic Area #1 – Build Community Spirit and Pride.

- a) Acquisition of necessary ditch shares - no additional shares were added in 2011, staff continues to work to identify appropriate sources and / or wells for projects and parks.
- b) Change of Use Case for Kern Reservoir - SCADA systems and measuring devices were installed.

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4) Repair / replace infrastructure. This goal was reflected in various requests from the Capital Improvement Fund, and is supported in the Strategic Plan Goal Topic Area #1 – Build Community Spirit and Pride.

- a) Windsor Village Park - delayed to 2012 due to other parks projected being moved into 2011.
- b) Lakeview Cemetery - will bid gates in fall 2011.
- c) Eastman Park retaining wall - scheduled for fall 2011.

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5) Assure staff has the appropriate tools and vehicles to effectively and efficiently complete the job. This goal was reflected in requests from the Fleet and IT Funds. This goal is also supported in the Strategic Plan Goal Topic Area #1 – Build Community Spirit and Pride

- a) Fleet limitations - several pieces of equipment and vehicles were replaced on schedule.
- b) Additional staff - additional FTE's were budgeted in some areas 2011, but additional amenities have stretched resources and we have struggled to maintain service levels this season.
- c) Computer classes have increased in popularity among seniors, and staff has requested to add more laptops. Revenue is generated with this program. These were not included in the 2011 Budget.

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**2012 PARKS, RECREATION & CULTURE DEPARTMENT GOALS AND OBJECTIVES**

1) Complete ADA assessment and develop plan for compliance. This goal is reflected in requests from the General Fund and the Capital Improvement Fund, and supported in the Strategic Plan Goal Topic Area #1 – Build Community Spirit and Pride.

- a) Complete and adopt the Updated Transition Plan.
  - b) Research prospective costs for updates.
  - c) Incorporate costs into 5 Year CIP projections.
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- 2) Limit expansion of recreation programs to those that cover costs. This goal is supported in the supported in the Strategic Plan Goal Topic Area #1 – Build Community Spirit and Pride.
- a) A Feasibility Study is planned for the construction and operation of additional amenities at the Community Recreation Center in response to the public survey completed in 2011 with the YMCA.
  - b) Sponsorship Guidelines are being developed that will allow further financial support of existing programs and operations.
  - c) The YMCA is interested in partnering on specific programs and special events, specifically a summer camp opportunity that likely would be structured as a contract program.
  - d) Art & Heritage and Recreation Division are pursuing collaborative arts programming, within our department as well as with outside agencies.
  - e) New opportunities have been created by the improvements at Boardwalk Community Park and the improvements at Diamond Valley Community Park.
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- 3) Pursue adequate irrigation sources for existing parks as well as new park sites. This goal was reflected in requests from the Non-Potable Water Fund and Capital Improvement Fund, and is supported in the Strategic Plan Goal Topic Area #1 – Build Community Spirit and Pride.
- a) Staff will follow recommendations from the “Change of Use Case” for Kern Reservoir.
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- 4) Repair / replace infrastructure. This goal is reflected in various requests from the Capital Improvement Fund, and is supported in the Strategic Plan Goal Topic Area #1 – Build Community Spirit and Pride.
- a) Staff will upgrade existing dated infrastructure as needed, such as at Windsor Village Park.
  - b) Lakeview Cemetery has funds budgeted to update the master plan, incorporating the removal of Cemetery Field.
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- 5) Assure staff has the appropriate tools and vehicles to effectively and efficiently complete the job. This goal would be reflected in requests from the Fleet and IT Funds. This goal is also supported in the Strategic Plan Goal Topic Area #1 – Build Community Spirit and Pride
- a) Vehicles / equipment need to be added to the fleet in order to resume efficiency levels and transport staff among numerous job sites. Recent increases in FTE’s and added maintenance responsibilities have not had adequate equipment approved along with staff hours. Replacement vehicles and equipment is addressed through inter-fund transfers.
  - b) Computer, telephone and software needs are requested for staff efficiency. Technology equipment is addressed through inter-fund transfers.
  - c) Additional staff will be needed. Additional amenities and Strategic Plan initiatives (neighborhood parks, community parks, community events) have stretched resources and we have struggled to maintain service levels.
  - d) Continue to evaluate the strategy for hiring seasonal and part time staff. Recent classification changes and hours limitation, along with salary freezes, contributed to vacant positions in 2011 which in turn affected service levels. As we increase maintenance responsibilities, it is imperative to operate at full staffing levels.

<b>PARKS, RECREATION &amp; CULTURE PERFORMANCE INDICATORS</b>							
	<i>Performance Indicators</i>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010 actual</b>	<b>2011 projected</b>	<b>2012 budgeted</b>
<b>Output</b>	<b>Seniors Activities Participants:</b>						
	Drop-in Activities	4200	4517	9557	8856	8500	9000
	Travel	750	1000	1401	1292	1300	1300
	Lunch Program	4500	3114	4287	4310	5100	5200
	Rides	1200	1308	943	866	925	900
	<b>Subtotal</b>	<b>10650</b>	<b>9804</b>	<b>16188</b>	<b>15324</b>	<b>15825</b>	<b>16400</b>
	<b>Youth Participants:</b>						
	Hockey	80	23	Canceled 2009	NA	NA	NA
	Baseball	500	505	509	574	559	575
	Softball	70	100	85	84	60	60
	Soccer	1010	938	860	785	980	1000
	Preschool Activities		1300	2365	1736	2100	2500
	Sports Camps		245	261	223	226	250
	Dance	128	60	Moved to 149	NA	NA	NA
	Football	176	221	198	352	350	350
	Track	76	62	83	91	57	60
	Tennis	75	80	72	65	66	75
	Volleyball	240	249	207	186	138	140
	Basketball	575	951	1103	1251	1200	1300
	Teen Nights	5000	3233	3420	3903	4000	4500
	Start Smart	177	148	120	93	130	125
	After School Programs	100	0	NA	NA	NA	NA
	<b>Subtotal</b>	<b>8231</b>	<b>6555</b>	<b>9423</b>	<b>9343</b>	<b>9866</b>	<b>10935</b>
	<b>Adult Participants (teams):</b>						
	Basketball	14	18	15	17	21	20
	Softball	80	78	61	56	60	60
	Volleyball	5	0	0	0	0	0
	<b>Subtotal</b>	<b>124</b>	<b>59</b>	<b>76</b>	<b>73</b>	<b>81</b>	<b>80</b>
	<b>Recreation Classes &amp; Activities:</b>						
	Adventure Trips	126	250	260	180	250	250
	Martial Arts	360	380	320	100	300	275
	Fitness / Wellness	825	1200	1400	11990	12200	12000
General classes youth & adult	1690	2650	2129	4535	4200	4300	
Special Events	1000	3800	3142	3800	4000	4000	
Adaptive Recreation	125	208	569	326	300	300	
Drop-in Gym	5000	7039	7650	8122	9000	9000	
<b>Subtotal</b>	<b>9001</b>	<b>14898</b>	<b>16341</b>	<b>29053</b>	<b>30250</b>	<b>30125</b>	
<b>Aquatics Program Participants:</b>							
Admissions	20000	15460	14160	14188	14200	14200	
Passes / Punch Cards	1000	1127	940	988	1000	1000	
Lessons	1500	1260	1421	1540	1450	1500	
Swim Team	150	168	132	158	160	150	
Boat Permits	200	276	393	412	461	475	
<b>Subtotal</b>	<b>22850</b>	<b>18291</b>	<b>17046</b>	<b>17286</b>	<b>17271</b>	<b>17325</b>	

continued

Operations

	<i>Performance Indicators (Continued)</i>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010 actual</b>	<b>2011 projected</b>	<b>2012 budgeted</b>
<b>Output</b>	<b>Cultural Historical Activities:</b>						
	Concerts / Community Events	7300	8000	5800	7300	7500	8000
	Classes	15	60	40	41	50	100
	Museum Visits	300	1300	700	1572	2000	2000
	<b>Subtotal</b>	<b>7615</b>	<b>9360</b>	<b>6540</b>	<b>8913</b>	<b>9550</b>	<b>10100</b>
	<b>Parks &amp; Forestry Services:</b>						
	Forestry Consultations	55	77	55	50	50	50
	Landscape Permits	61	38	95	36	42	45
	Brush Site Permits				687	800	850
	<b>Subtotal</b>	<b>116</b>	<b>115</b>	<b>150</b>	<b>773</b>	<b>892</b>	<b>945</b>
	<b>Not included in participants served:</b>						
	Park & Shelter Rentals	266	257	263	189	166	170
	# Trees Sold for Arbor Day	120	57	267	43	49	50
	<b>Total participants served</b>	<b>58,587</b>	<b>59,082</b>	<b>65,764</b>	<b>76,159</b>	<b>83,735</b>	<b>85,910</b>
<b>Efficiency</b>	# FTE Staff / Participants Served	21/58,587	22/59,082	22/65,764	21/76,159	20/83,735	20/85,910
	Acres managed (developed, undeveloped, open space)	358	366	445	389	389	389
	Trails managed (miles)	42	42	42	42	44	44
	Dept. Expenditures as % of Gen. Fund	32.6%	33.6%	34.3%	30.9%	30.2%	30.5%
<b>Effectiveness</b>	<b>Cost Recovery**</b>						
	Recreation & Aquatics Programs (R/E) (does not include CRC transfer)	55.6%	40%	52.8%	60.5%	52.9%	56.8%
	Community Recreation Center (R/E) (does not include beginning balance or 01, 04 transfers)	47.7%	57%	35%	42%	40%	54%

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

\*\* Cost recovery program target near 100%; CRC facility recovery target near 70% once all amenities completed.

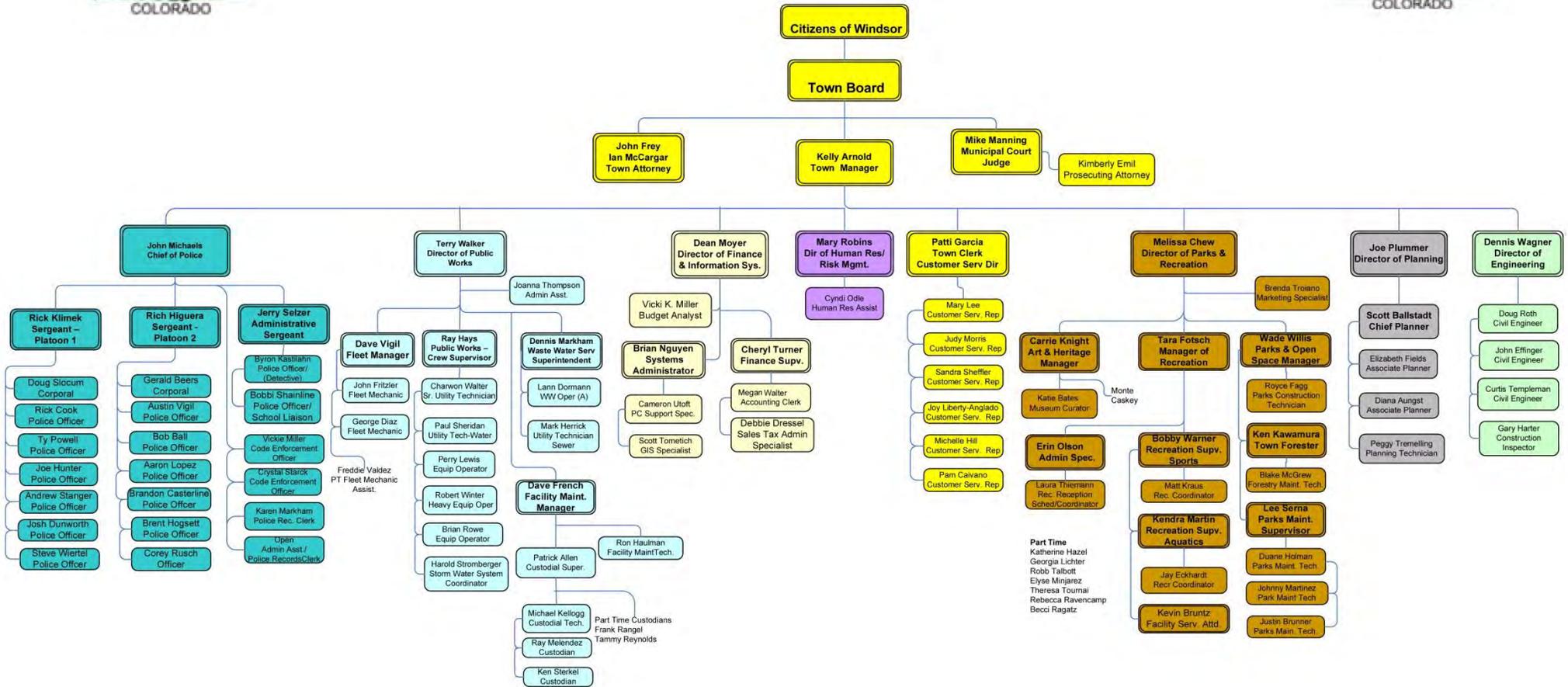
**PERSONNEL SUMMARY**

<i>Position</i>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012 Planned</b>
Director	1	1	1	1	1	1
Park & Open Space Manager	1	1	1	1	1	1
Parks Crew Supervisor	1	1	1	1	1	1
Parks/Cemetery Maintenance Tech	2	2	2	3	3	3
Town Forester	1	1	1	1	1	1
Forestry Technician	1	1	1	1	1	1
Facilities Maintenance Specialist	1	1	1	0	0	0
Parks Construction Technician	1	1	1	1	1	1
Parks Admin Assistant*	1	1	1	0	0	0
Recreation Manager	1	1	1	1	1	1
Recreation Supervisor	0	0	2	2	2	2
Recreation Admin Assistant ('09 Office)	1	1	1	1	1	1
Recreation Coordinator	4	4	2	2	2	2
Recreation Receptionist/Scheduling Coordinator	1	1	1	1	1	1
Scheduling Coordinator	1	1	0	0	0	0
Building Maintenance Supervisor	0	0	1	1	0	0
Facilities Attendant	2	2	1	1	1	1
Marketing Specialist	0	0	1	1	1	1
Art & Heritage Manager	1	1	1	1	1	1
Museum Curator	0	1	1	1	1	1
<b>TOTAL Full-Time Employees</b>	<b>21</b>	<b>22</b>	<b>22</b>	<b>21</b>	<b>20</b>	<b>20</b>
<b>TOTAL Part-Time Employees</b>	<b>1</b>	<b>1</b>	<b>9</b>	<b>10</b>	<b>36.8 FTE</b>	<b>36.5 FTE</b>

\* 2009 moved to Customer Service



# 2011 Town of Windsor Organizational Chart



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**STAFFING AND PERSONNEL**

Budget requests for additional personnel in the 2012 Budget underscore the continued pressures on Town staff. Funds are allocated for three new positions: one new police officer, coming on board around April; a new management assistant, replacing the present intern position and starting in July; and a police records clerk, moving from part-time to full-time. The additional management assistant was in the budget for a few years and was filled temporarily with an intern. It will now be a full-time position.

**STAFFING AND PERSONNEL RELATED COSTS**

A summary of new full-time positions proposed for the 2012 Budget year follows:

<b>New Full Time Positions Proposed for 2012</b>		
<b>Position</b>	<b>2012 Salary &amp; Benefits</b>	<b>Funding Source</b>
Police Officer - 9 months	\$44,101	General Fund
Management Assistant - 7 months	\$21,175	General Fund
Police Records Clerk*	\$45,133	General Fund

*\* Part-time clerk moved to full-time*

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



**TOWN OF WINDSOR**

**2012 BUDGET**

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

**3 New Full-Time Positions in Aggregate** Annual Base Salary **\$116,099**

**Annual Town Paid Benefits for 3 New Positions**

<b>Health Care Benefits:</b>		17.4%
Health Insurance		
<i>(Weighted Ave of Town Contribution)</i>	\$ 26,584	
Dental Insurance	\$ 1,707	
Vision Insurance	\$ 241	
<b>Death Benefits:</b>		0.2%
Basic Life	\$ 267	
<b>Disability Benefits:</b>		0.3%
Long Term Disability	\$ 429	
<b>Retirement Benefits:</b>		3.5%
Employer Share Town Pension (5%)	\$ 5,805	
<b>Mandated Benefits:</b>		7.9%
Social Security & Medicare (7.65%)	\$ 8,882	
Unemployment Insurance (0.3%)	\$ 348	
Worker's Comp Insurance (average 3.21%)	\$ 3,727	
<b>Total Benefits</b>	<b>\$ 47,990</b>	<b>29.2%</b>
<b>Total Actual Payroll Expenditure</b>		<b>\$164,089</b>

**Additional Town Expenditures for 3 New Positions**

<b>Capital Expenses:</b> <i>(nonrecurring, first year investment)</i>		
Police vehicle and equipment	\$ 45,000	
Police officer uniforms, equipment & armor	\$ 5,000	
Work station modification/management asst.	\$ 1,000	
2012 Total Recurring Expenses	\$ 51,000	
<b>Recurring Yearly Average Employee Expenses:</b>		
Fuel for a patrol car	\$ 2,500	
Education and Training management asst.	\$ 400	
2012 Total Recurring Expenses	\$ 2,900	
<b>2012 Total Additional Expenditures</b>		<b>\$53,900</b>
<b>2012 Total Cost for Additional Employees</b>		<b>\$217,989</b>

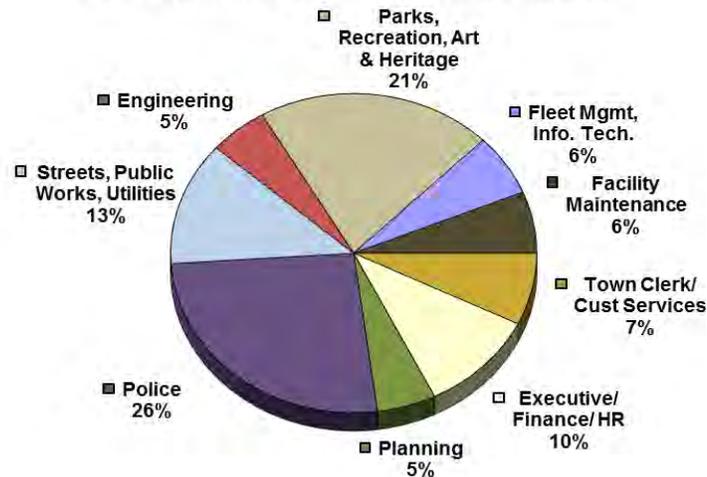
If all of the full-time positions are approved during the budget process, the employee roster will be as follows:

<b>Full-Time Employee Comparison Number by Department</b>						
<b>Department</b>	<b>Actual 2008</b>	<b>Actual 2009</b>	<b>Actual 2010</b>	<b>Actual 2011</b>	<b>Proposed 2012</b>	<b>Percent of 2012</b>
Town Clerk / Customer Service*	3	2	7	7	7	7.3%
Executive & Legal	3	3	2	2	3	3.1%
Finance	5	7	5	5	5	5.2%
Human Resources (was in Exec/Legal)	-	2	2	2	2	2.1%
Planning	6	6	5	5	5	5.2%
Police	21	23	23	23	25	26.0%
Street	3	3	3	3	3	3.1%
Pub Works (2006-7 incl. 3 Fleet)	2	2	2	2	2	2.1%
Engineering	5	5	5	5	5	5.2%
Cemetery	1	1	1	1	1	1.0%
Forestry	2	2	2	2	2	2.1%
Recreation	5	5	5	5	5	5.2%
Park Maintenance	6	6	5	4	4	4.2%
Art & Heritage/Museum	2	2	2	2	2	2.1%
Park Const	2	2	2	2	2	2.1%
Community/Recreation Center	5	5	5	4	4	4.2%
Water Utility	3	3	3	3	3	3.1%
Sewer Utility	3	3	3	3	3	3.1%
Storm Drain Utility	1	1	1	1	1	1.0%
Fleet Management	3	3	3	3	3	3.1%
Information Technology	4	3	3	3	3	3.1%
Facility Services	0	0	0	6	6	6.3%
<b>Total Full Time Employees</b>	<b>85</b>	<b>89</b>	<b>89</b>	<b>93</b>	<b>96</b>	<b>100.0%</b>
Total Part Time Employees	14	12	12	15	40.95FTE**	
Total Seasonal Employees	134	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

FULL-TIME EMPLOYEES BY ORGANIZATION



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## FINANCIAL PLAN

FINANCIAL STRUCTURE.....	117
DESCRIPTION OF FUNDS.....	117
BASIS OF ACCOUNTING & BUDGETING.....	118
BALANCED BUDGET.....	119
OVERVIEW OF FUND STRUCTURE - <i>chart</i> .....	120
FUND BALANCE SCHEDULE.....	121
REVENUE PROJECTIONS.....	123
General Fund.....	124
Park Improvement Fund.....	131
Conservation Trust Fund.....	132
Capital Improvement Fund.....	133
Community Recreation Fund.....	137
Water Fund.....	138
Sewer Fund.....	142
Storm Drainage Fund.....	145
REVENUE SUMMARIES.....	149
RESOURCES AND EXPENDITURES.....	153
DEBT SERVICE .....	154
EXPENDITURE SUMMARIES.....	161
CAPITAL IMPROVEMENT PLAN.....	167
SUMMARIES AND	
ENDING FUND BALANCE ANALYSIS.....	201
Combined Fund Balance Summary.....	202
Ending Fund Balance Analysis.....	213

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

The Town uses funds to report its financial position and results of operations. Fund accounting is 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 & fiduciary. Each category, in turn, is divided into separate “fund types.” The Town does not have any fiduciary funds.

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

**DESCRIPTION OF FUNDS**

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

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

**Major Governmental Funds:**

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

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

**Nonmajor Governmental Funds:**

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

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

**Major and Nonmajor Proprietary Funds:**

Enterprise Funds (*Water, Sewer, and Storm Drainage Fund are major funds and the Non-Potable Water/Kern Reservoir Fund is a nonmajor fund*) – 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 7156 customers.

**Nonmajor Proprietary Funds:**

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

***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.

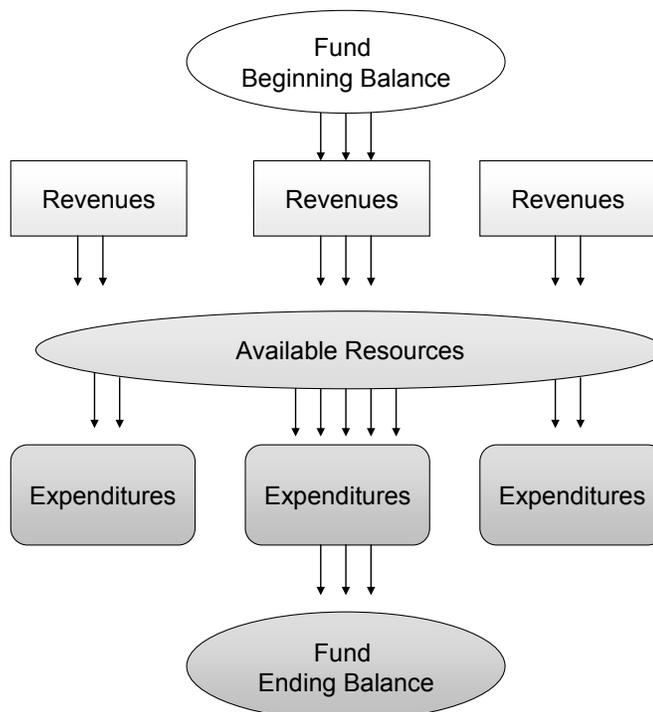
**Proprietary Funds** – the cash basis of budgeting used in proprietary funds records capital expenditures, debt principal payments, and the receipt of proceeds from bond issues as operational items in the income and expense categories. The accrual basis of accounting used in the annual financial report 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 fact, revenues such as impact fees or grant

**Town of Windsor  
Overview of Fund Structure**



Town of Windsor - Overview of Funds Structure

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

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

**2012 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 2012 BUDGET						
	2008	2009	2010	2011	2011	2012
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
<b>BEGINNING BALANCE</b>	\$26,634,504	\$26,783,805	\$26,018,832	\$26,909,959	\$29,231,422	\$32,933,351
<b>TOTAL REVENUE</b>	\$39,409,183	\$36,362,058	\$34,810,900	\$28,592,984	\$30,777,081	\$33,220,583
<b>RESOURCES AVAILABLE</b>	\$66,043,688	\$63,145,862	\$60,829,732	\$55,502,943	\$60,008,503	\$66,153,934
<b>TOTAL EXPENDITURES</b>	\$39,259,883	\$37,127,030	\$31,598,310	\$30,862,130	\$27,075,152	\$35,756,163
<b>ENDING FUND BALANCE</b>	\$26,783,805	\$26,018,832	\$29,231,422	\$24,640,813	\$32,933,351	\$30,397,772

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

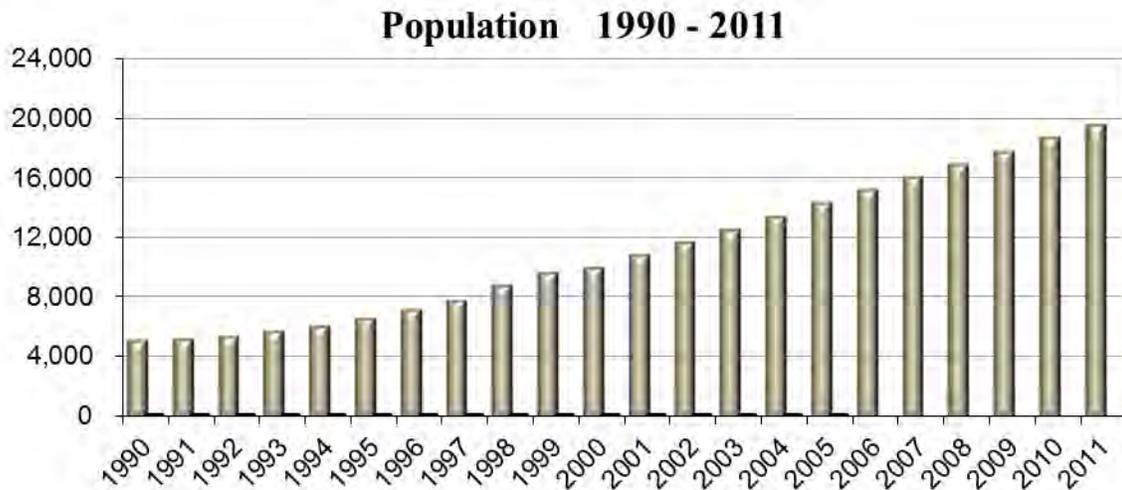
### REVENUE PROJECTIONS

#### 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 years have been especially challenging in predicting revenues. Windsor has seen unprecedented growth in population and building activities, followed by a more recent slowing pattern since 2007. Nearly all of the Town's sources of revenue are affected by population and have seen tremendous increases in the past 15 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.

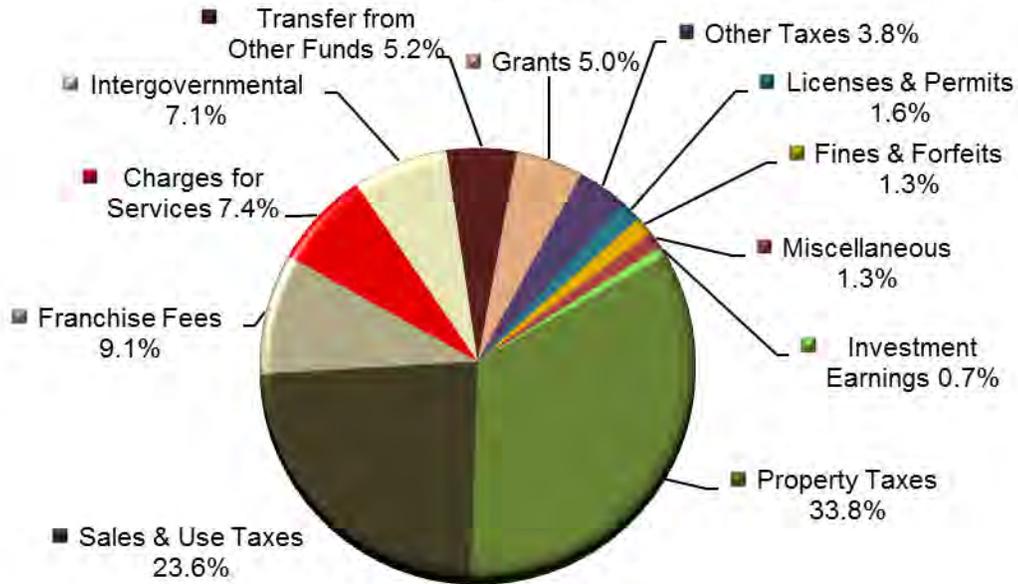


The following pages describe the major sources of revenue in each of the Town funds as well as how each projection was determined. Projections are figured through 2016.

**GENERAL FUND**

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

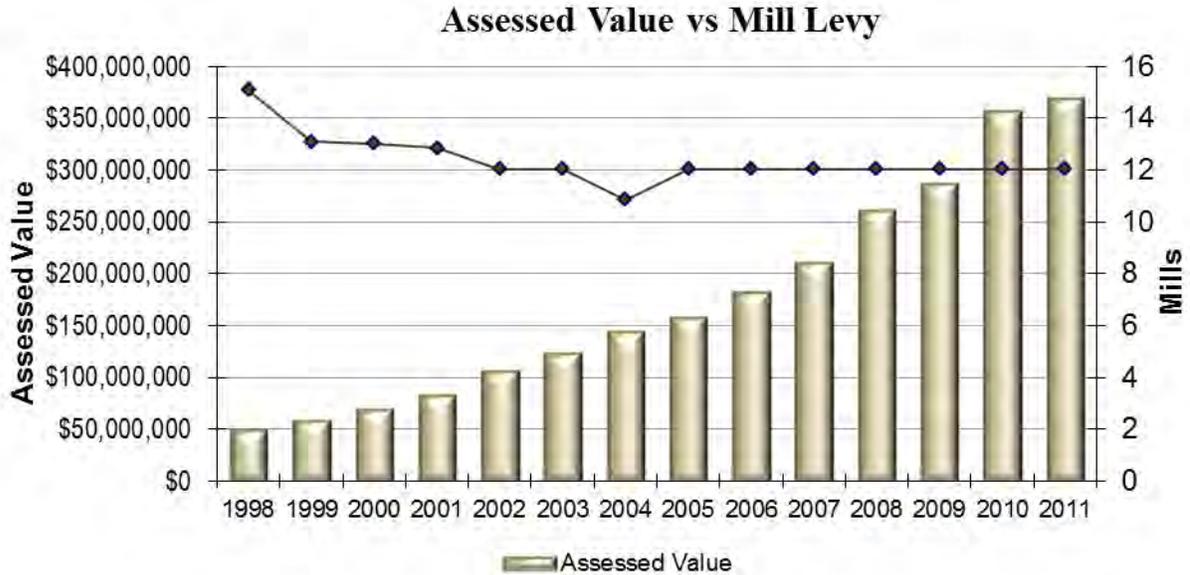
**REVENUE BY SOURCE - General Fund  
Fiscal Year 2010**



SOURCE	REVENUE	PERCENTAGE
Property Taxes	\$ 4,158,343	33.8%
Sales & Use Taxes	\$ 2,901,405	23.6%
Franchise Fees	\$ 1,123,574	9.1%
Charges for Services	\$ 904,482	7.4%
Intergovernmental	\$ 877,920	7.1%
Transfer from Other Funds	\$ 644,760	5.2%
Grants	\$ 615,535	5.0%
Other Taxes	\$ 470,701	3.8%
Licenses & Permits	\$ 194,424	1.6%
Fines & Forfeits	\$ 165,410	1.3%
Miscellaneous	\$ 162,805	1.3%
<b>Total Revenue</b>	<b>\$ 12,301,424</b>	<b>100.0%</b>

Five sources of revenue account for 81.0% of the General Fund revenue as described as follows.

- **Property Tax** From 1998 through 2006, the assessed valuation increased roughly \$20 million per year. From that point forward, valuations increased sizably more, with a fast growing economy, until 2011. The 2010 assessed valuation reflects the inclusion of large industrial and commercial buildings. The increase in assessed valuation from budget 2010 to 2011 was \$12,349,773 or 3.47%. Leaving the mill levy at 12.03 mills produces an increase in property taxes of \$148,568 over 2010 revenue.



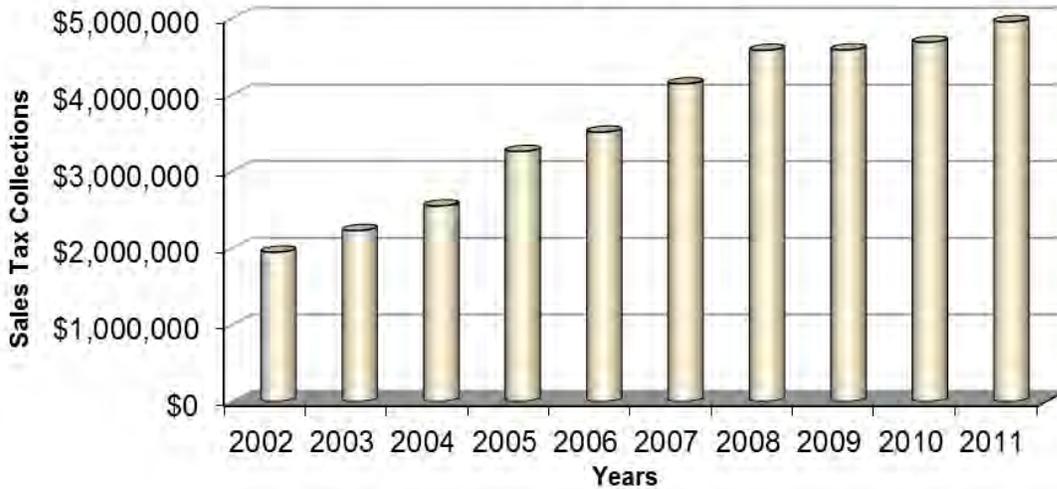
The 2011 assessed valuation dropped considerably due to reappraisals of the counties as shown below. Therefore projections are made using only a modest 3.47% increase as seen in the increase from 2010 to 2011 assessments. Corresponding projections appear in Table 1 below.

**Table 1 - Projected Property Tax Revenue**

Budget Year	Projected Assessed Value	Projected Mill Levy	Property Tax Revenue
2011	\$368,709,730	12.03	\$4,435,578
<b>2012</b>	<b>\$345,647,170</b>	<b>12.03</b>	<b>\$4,158,135</b>
2013	\$357,625,688	12.03	\$4,302,237
2014	\$370,019,325	12.03	\$4,451,332
2015	\$382,842,468	12.03	\$4,605,595
2016	\$396,110,001	12.03	\$4,765,203

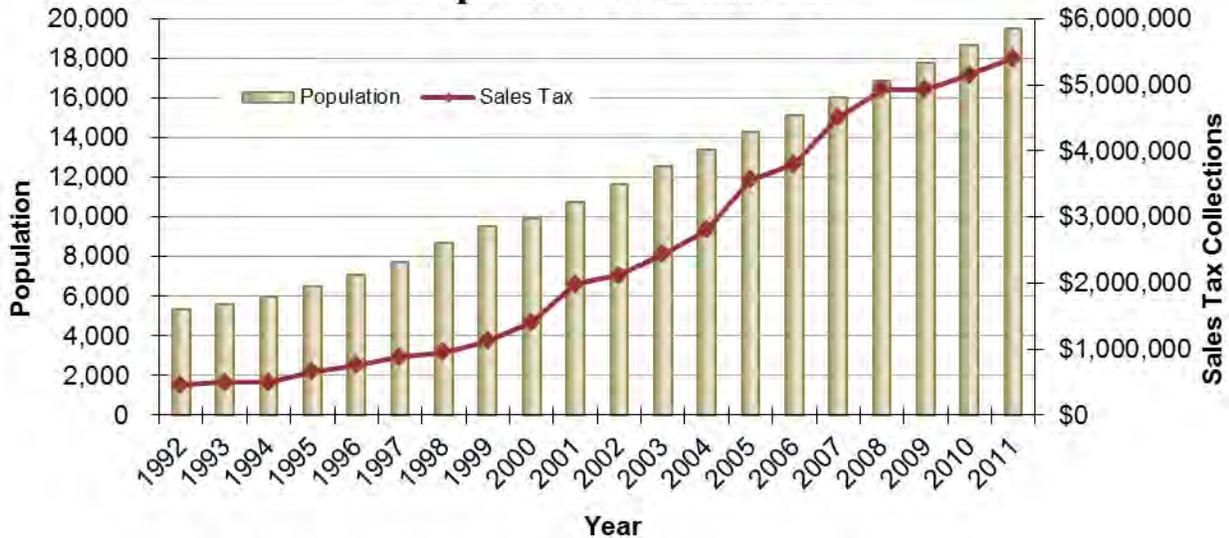
- **Sales Tax** The growth pattern that began in the mid 1990’s drove sales tax collections over the \$1 million level in 1999, the \$2 million level in 2002, the \$3 million level in 2005, with over \$4 million in 2007, and finally over \$5 million in 2010. Sales taxes for the future are projected using 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 COLLECTIONS NOVEMBER 2002-2011**



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.

**Population vs Sales Tax**

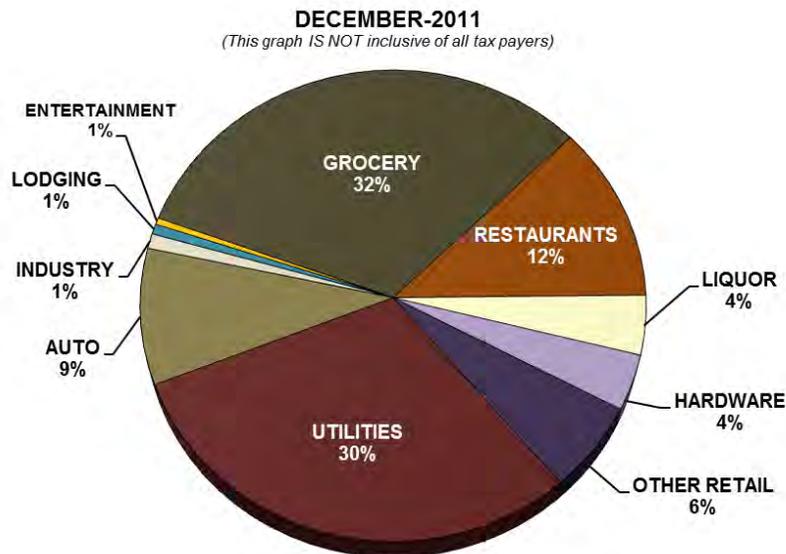


Prior to 2005, the Town’s sales tax was collected by the State of Colorado. The Town began administering this process in 2005 and was able to refine the database of active vendors and industry codes. Unfortunately, a reliable historical database of vendors could not be established. The 2005 database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

2012 Assumptions	
2011 Sales Tax	\$5,400,000
2011 Population	19,519
Annual Population Growth 2007-2011	4.70%
Sales Tax Per Capita 2011	\$277
Sales Tax Per Capita 1991	\$85
Average % Change 1991-2011	5.38%
Number of Business Licenses	1,150
Licenses per Population	17
Average tax per vendor	\$4,695.65

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

### Windsor Sales Tax Vendors by Industry



While it is unwise to put too much faith in projections many years into the future, the relative stability of Windsor’s sales tax base coupled with a steady increase in vendors and population can provide reasonable estimates in the near term. The charts on the following pages contain sales tax estimates based on both sales tax per capita and sales tax per vendor. As the years get further into the future, the range between the two projections widens. To reduce the risk of a projected number being too high or too low, future projections will reflect the mean number of these two calculations as shown in Table 2 on the following page. However, 2012 projection was based on a three year average of 2009, 2010 and projected 2011 as a cautionary measure.

Sales tax collections are allocated among the Town’s General Fund, Capital Improvement Fund and Community and Recreation Center Fund. The allocated projection numbers are shown in Table 3 on the following page.

**Table 2 – Sales Tax Projections**

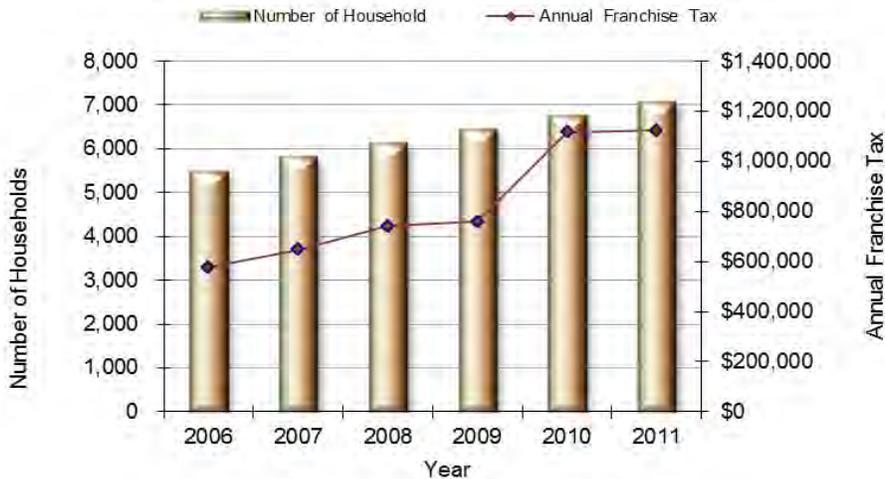
Year	Population	Number of Vendors	Sales Tax per Capita	Sales Tax Estimate per Capita	Sales Tax Estimate per Vendor	Mean
2011	19,519	1,150	\$277	\$5,400,000	\$5,400,000	\$5,400,000
<b>2012</b>	<b>20,436</b>	<b>1,150</b>	<b>\$253</b>	<b>\$5,162,117</b>	<b>\$5,125,000</b>	<b>\$5,162,117</b>
2013	21,396	1,261	\$266	\$5,695,435	\$5,919,419	\$5,807,427
2014	22,402	1,320	\$281	\$6,283,852	\$6,197,574	\$6,240,713
2015	23,454	1,382	\$296	\$6,933,061	\$6,488,800	\$6,710,930
2016	24,556	1,447	\$311	\$7,649,342	\$6,793,710	\$7,221,526

**Table 3 Projected Sales Tax Distributions**

Year	Community Recreation	General	Capital Improvement	Total
2011	\$337,500	\$3,037,500	\$2,025,000	\$5,400,000
<b>2012</b>	<b>\$322,632</b>	<b>\$2,903,691</b>	<b>\$1,935,794</b>	<b>\$5,162,117</b>
2013	\$362,964	\$3,266,678	\$2,177,785	\$5,807,427
2014	\$390,045	\$3,510,401	\$2,340,267	\$6,240,713
2015	\$419,433	\$3,774,898	\$2,516,599	\$6,710,930
2016	\$451,345	\$4,062,108	\$2,708,072	\$7,221,526

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

**Number of Households and Franchise Taxes**

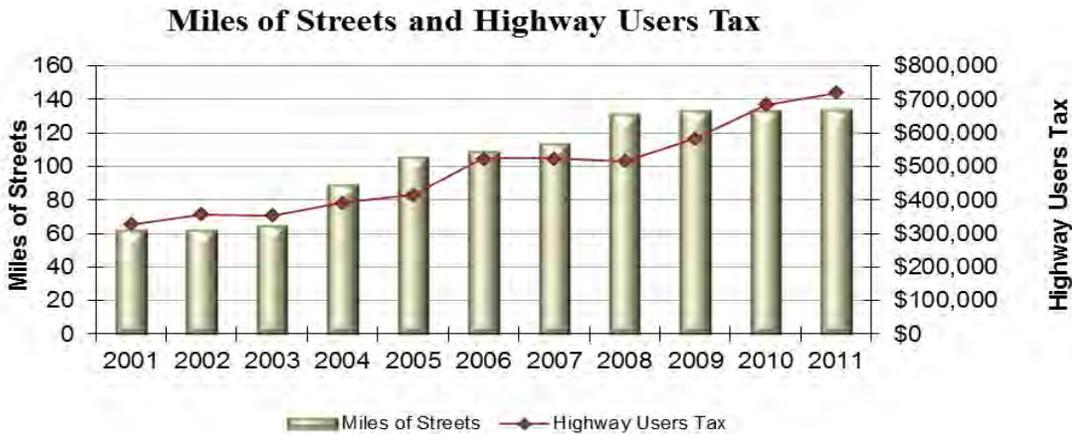


The historical data in the chart above reflects an average franchise tax collection of \$144.27 per household. Applying this average to projected number of households yields the following chart.

Year	Population	Number of Household	Annual Franchise Tax
2011	19,519	7,072	\$1,104,319
<b>2012</b>	<b>20,436</b>	<b>7,404</b>	<b>\$1,068,193</b>
2013	21,396	7,752	\$1,118,387
2014	22,402	8,117	\$1,170,941
2015	23,454	8,498	\$1,225,963
2016	24,556	8,897	\$1,283,572

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

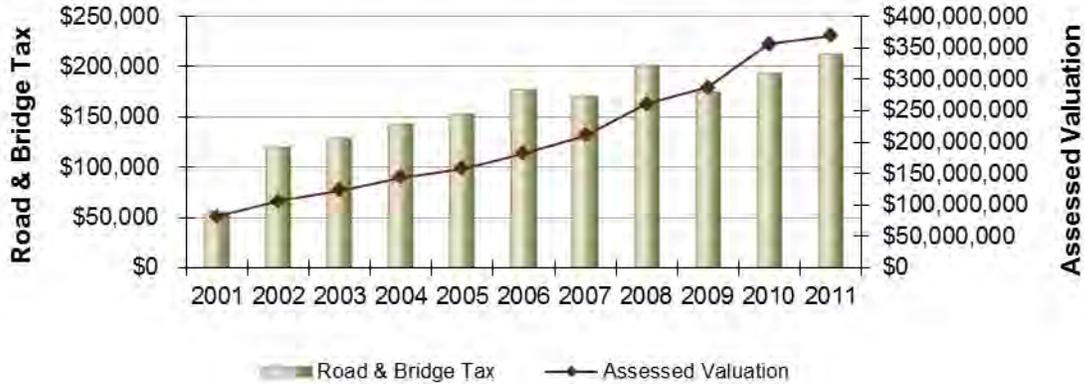
- Highway Users Tax allocations are based on the miles of roads within each municipality’s boundaries. The Colorado Municipal League (CML) provides estimates of revenue each jurisdiction can expect to receive in the coming year. Growth again has played a role in increasing revenues, as the Town’s street mileage has increased with the addition of subdivisions. The most recent estimate received for 2012 is \$727,951.



- Cigarette taxes are based on cigarette sales within each municipality’s boundaries and are projected using a four year average. Cigarette Tax revenue has held steady in the \$25,000 to \$30,000 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.

**Road & Bridge Tax and Assessed Valuation 2001-2011**

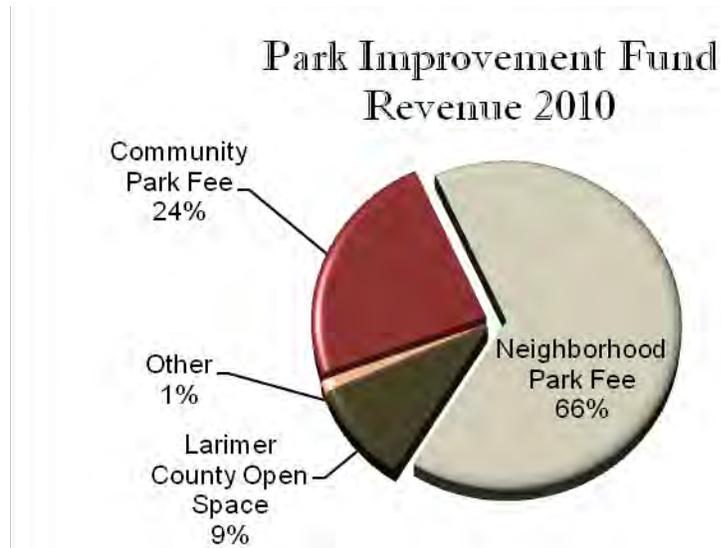


The historical data in the chart above reflects an average collection of .56 mills on assessed valuation. Applying this average to projected assessed valuation yields the following chart.

Budget Year	Projected Assessed Value	Projected Mill Levy	Road and Bridge Tax Revenue
2011	\$368,709,730	0.56	\$206,318
<b>2012</b>	<b>\$345,647,170</b>	<b>0.56</b>	<b>\$193,413</b>
2013	\$357,625,688	0.56	\$200,116
2014	\$370,019,325	0.56	\$207,051
2015	\$382,842,468	0.56	\$214,226
2016	\$396,110,001	0.56	\$221,650

**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.



**Community Park Fee**

Year	Inflation Adjusted Fee	# of Units	Annual Revenue
2011	\$1,651	200	\$330,281
<b>2012</b>	<b>\$977</b>	<b>205</b>	<b>\$199,908</b>
2013	\$1,006	209	\$210,713
2014	\$1,036	214	\$222,103
2015	\$1,067	219	\$234,107
2016	\$1,099	224	\$246,761

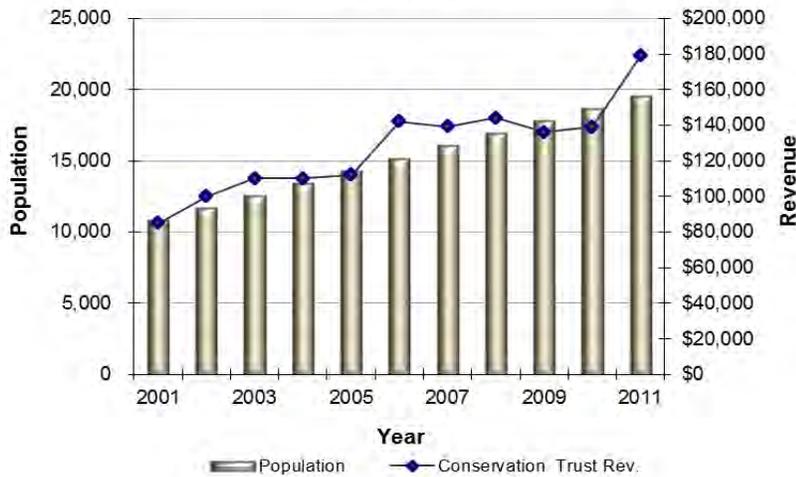
**Neighborhood Park Fee**

Year	Inflation Adjusted Fee	# of Units	Annual Revenue
2011	\$3,339	200	\$667,771
<b>2012</b>	<b>\$2,159</b>	<b>205</b>	<b>\$441,972</b>
2013	\$2,224	209	\$465,861
2014	\$2,291	214	\$491,041
2015	\$2,360	219	\$517,582
2016	\$2,430	224	\$545,558

**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 \$8.10 over the past three years as shown in the charts below.

**Population and Conservation Trust Revenue  
2001 - 2011**



	Population	Conservation Trust Revenue	Per Capita	% Change Per Year
2006	15,145	\$142,206	\$9.39	19.41%
2007	16,020	\$139,289	\$8.69	-7.40%
2008	16,894	\$144,087	\$8.53	-1.91%
2009	17,769	\$136,046	\$7.66	-10.23%
2010	18,644	\$138,942	\$7.45	-2.66%
2011	19,519	\$179,122	\$9.18	23.14%
<b>3-Year Average</b>			<b>\$8.10</b>	<b>3.42%</b>

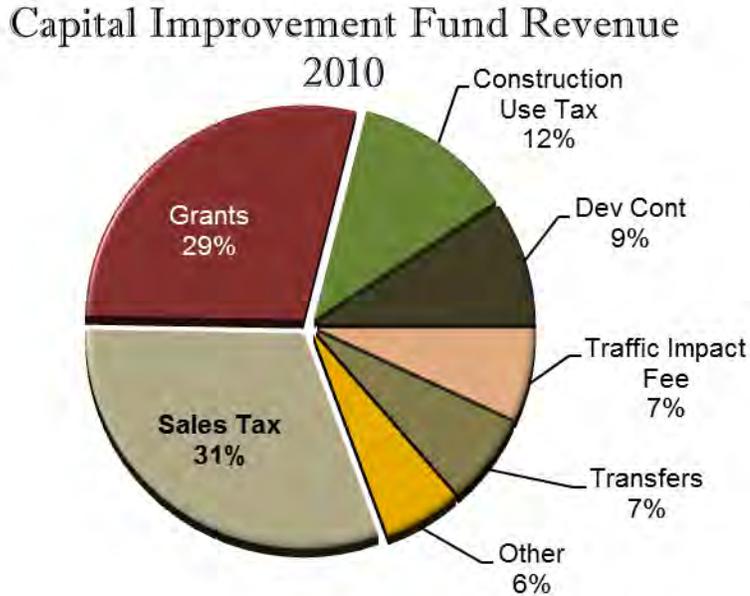
As with many of the Town's other sources of revenue, conservation trust funds will largely be determined by population. For projection purposes, we will conservatively use average of the last three years of \$151,380 with the annual increase of 3.42% to expected populations.

**Conservation Trust Fund Revenue**

Year	Population	Per Capita	Conservation Trust Revenue
2011	19,519	\$9.18	\$179,122
<b>2012</b>	<b>20,436</b>	<b>\$7.41</b>	<b>\$151,370</b>
2013	21,396	\$7.66	\$163,897
2014	22,402	\$7.92	\$177,460
2015	23,454	\$8.19	\$192,146
2016	24,556	\$8.47	\$208,048

**CAPITAL IMPROVEMENT FUND**

Four sources of revenue account for 81% 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 3. The Capital Improvement Fund information appears here.

Year	Capital Improvement Sales Tax
2011	\$2,025,000
<b>2012</b>	<b>\$1,935,794</b>
2013	\$2,177,785
2014	\$2,340,267
2015	\$2,516,599
2016	\$2,708,072

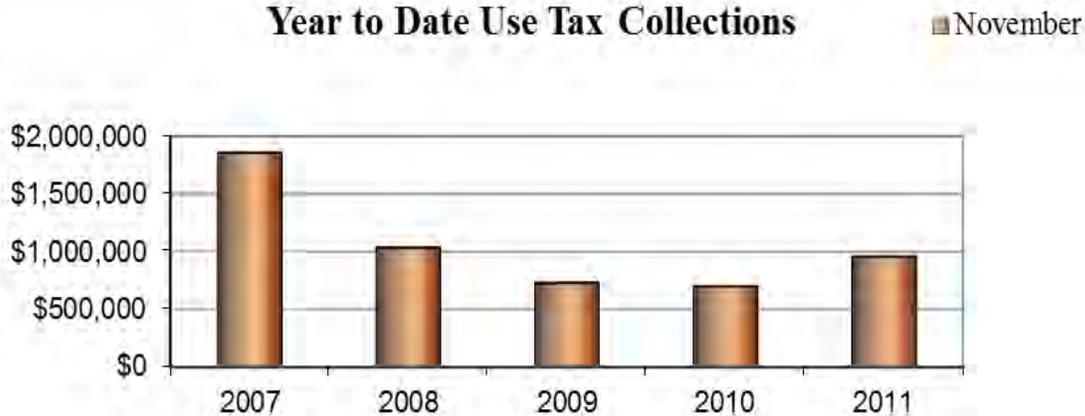
- **Grants** – Revenues received from grants were much larger than normal for 2010. The Town received grants for construction of the new Police Facility, the complete remodel of Town Hall after, and restoration of the Old Towne Hall building into a new Arts & Heritage Center. Most of this construction and restoration funding resulted from the damage of the 2008 tornado, triggering large capital projects.
- **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	2007	2008	2009	2010	2011
January	132,409	0	12,368	133,843	93,030
February	194,387	77,018	73,474	190,396	145,700
March	352,961	189,060	179,903	256,826	266,032
April	446,392	348,705	224,857	280,795	331,552
May	631,252	413,361	253,677	335,107	413,482
June	806,195	428,050	271,199	358,934	484,960
July	929,876	617,427	340,747	425,351	597,881
August	1,429,856	842,654	430,682	513,717	722,749
September	1,551,159	870,933	556,503	527,964	826,121
October	1,625,117	938,439	627,131	628,691	898,305
November	1,856,880	1,033,689	730,591	700,899	956,967
December	1,918,823	1,118,410	863,381	741,270	

This revenue stream is only 51.5% of the revenue the same time in 2007 due to the slowing of the economy.

**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. 2011 permit numbers surpassed those of 2010. Board members decided to estimate the 2012 single family home numbers at 205 permits.

While the number of housing permits has increased, the value of the associated housing has declined to an average of \$272,580. This value was considered, in conjunction with number of permits, to estimate 2012 Construction Use Tax dollars. The 2012 projection was again based on a three year average of 2009, 2010 and projected 2011 as a cautionary measure.

**Summary of Construction Use Tax**

Year	Number of Permits*	Total Cost of Improvements	Total Use Tax to CIF
2011	202	\$64,912,952	\$1,066,613
<b>2012</b>	<b>207</b>	<b>\$64,168,281</b>	<b>\$898,851</b>
2013	213	\$63,823,427	\$899,462
2014	218	\$64,064,052	\$928,135
2015	223	\$65,171,071	\$972,610
2016	229	\$67,569,279	\$1,041,937

\* Total number of permits

- **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 Director of Finance 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.
- **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**

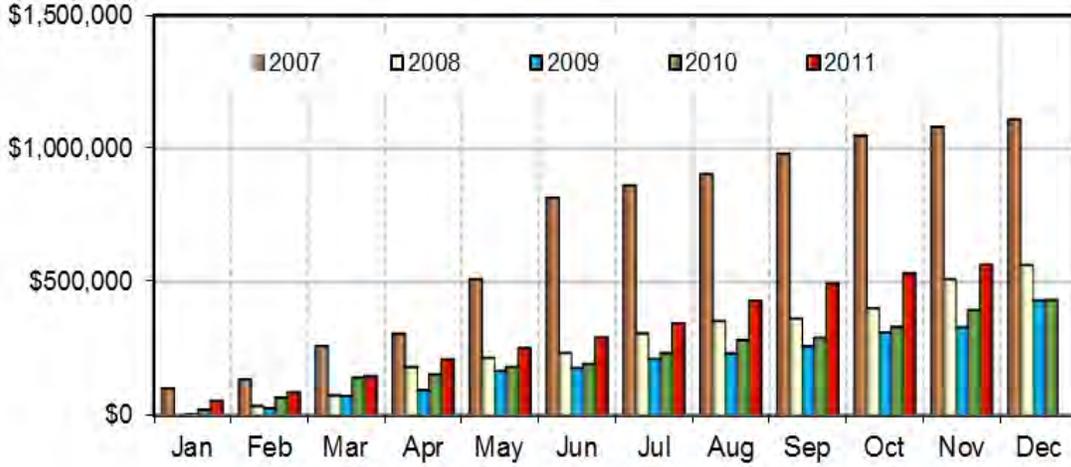
Year to Date Comparison

DATE	2007	2008	2009	2010	2011
January	100,714	0	4,259	20,676	54,165
February	134,595	34,924	27,320	66,019	86,893
March	259,711	74,784	72,652	141,987	147,627
April	305,550	181,202	94,678	153,037	209,598
May	510,862	215,635	165,802	181,767	251,898
June	815,490	233,923	177,087	192,817	292,183
July	861,329	307,411	211,586	233,255	344,958
August	904,969	352,903	232,051	281,875	430,070
September	981,374	362,868	258,679	290,709	494,370
October	1,048,417	401,184	310,323	331,512	532,440
November	1,081,374	510,564	330,636	393,889	564,165
December	1,109,276	562,876	430,640	432,708	

Although 2007 permits were down from previous years, there was considerable commercial development including Vestas Wind Systems. Years 2008 through 2010

reflected a radical reduction in building permits, mirroring the downturn in the economy. Year 2011 shows some 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
2002	\$646,420	303	\$2,133	
2003	\$1,032,000	322	\$3,205	50.23%
2004	\$975,522	440	\$2,217	-30.82%
2005	\$1,537,557	480	\$3,203	44.48%
2006	\$1,434,605	374	\$3,836	19.75%
2007	\$1,109,276	236	\$4,700	22.54%
2008	\$562,876	147	\$3,829	-18.54%
2009	\$430,640	104	\$4,141	8.14%
2010	\$436,938	137	\$3,189	-22.98%
<b>Averages</b>	<b>\$907,315</b>		<b>\$3,384</b>	<b>9.10%</b>

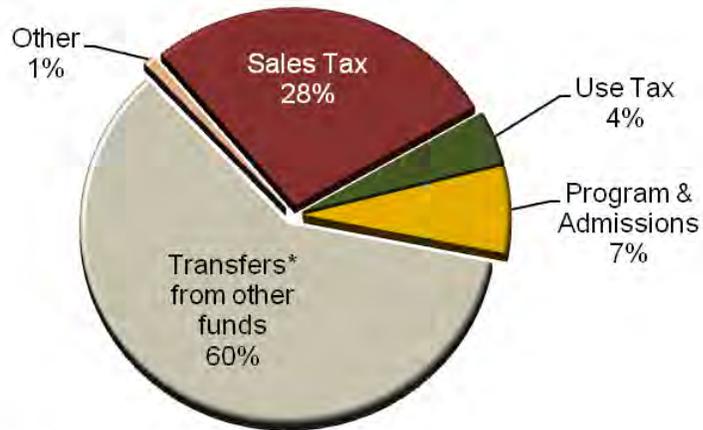
#### Projections of Traffic Impact Fees

Year	Number of Permits	Fee / Permit	Total Traffic Impact Fees
2011	202	\$3,384	\$584,106
<b>2012</b>	<b>207</b>	<b>\$2,339</b>	<b>\$483,895</b>
2013	213	\$2,552	\$543,300
2014	218	\$2,784	\$607,131
2015	223	\$3,037	\$678,547
2016	229	\$3,314	\$758,471

**COMMUNITY RECREATION CENTER FUND**

Four sources of revenue account for 99% of this funds revenue as depicted in the graph below. As mentioned earlier, the voters approved a 0.2% sales and use tax measure in 2002 to be used in funding the bonds to build the recreation center and fund future operations and expansion. Unfortunately the tax has not generated enough revenue to fund the debt service and operations of the facility, causing the fund to rely heavily on transfers from other funds, namely the general and capital improvement funds.

Community Recreation Center Revenues 2010



\*Transfers are for operations and debt service

Year	CRC Sales Tax
2011	\$337,500
<b>2012</b>	<b>\$322,632</b>
2013	\$362,964
2014	\$390,045
2015	\$419,433
2016	\$451,345

➤ **Sales Tax** – 100% of the Town’s 0.2% tax rate is dedicated to the Community Recreation Center Fund. In 2010, 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.

➤ **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.

- **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**

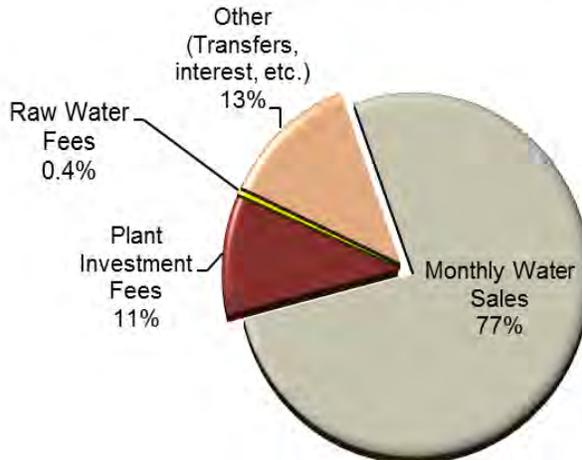
Year	Number of Permits	Total Cost of Improvements	Total Use Tax to CRC
2011	202	\$64,912,952	\$71,108
<b>2012</b>	<b>207</b>	<b>\$64,168,281</b>	<b>\$60,254</b>
2013	213	\$63,823,427	\$59,964
2014	218	\$64,064,052	\$61,876
2015	223	\$65,171,071	\$64,841
2016	229	\$67,569,279	\$69,462

- **Inter-Fund Transfers** – Transfers from the General Fund for operations and the Capital Improvement Fund for debt service will fill in the rest of the revenue gap in this fund. These transfers will likely be required for years to come unless one or more major retail sales tax generators locate in Windsor.

**WATER FUND**

Three sources make up the majority 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 2010**



- **Monthly Water Sales** – 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. 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.

	2005	2006	2007	2008	2009	2010	6-Year Average
Water Sales	\$2,539,030	\$2,782,370	\$2,877,834	\$2,675,219	\$2,596,821	\$2,913,926	
Number of Customers	4265	4424	4536	4740	4858	4943	
Average per Customer	\$595.32	\$628.93	\$634.44	\$564.39	\$534.55	\$589.51	
% Change in # of Customers	1.64%	3.73%	2.53%	4.50%	2.49%	1.75%	2.77%
% Change year over year – gross sales	11.06%	9.58%	3.43%	-7.04%	-2.93%	12.21%	4.39%
% Change per Customer	9.27%	5.65%	0.88%	-11.04%	-5.29%	10.28%	1.62%

The tiered rate structure will remain in place going forward. A water rate study was conducted and those projections are reflected below.

### Summary of Monthly Water Sales

Year	Number of Customers	Annual Charge/Customer	Total Annual Water Sales
2011	4,845	\$632	\$3,060,418
<b>2012</b>	<b>4,942</b>	<b>\$643</b>	<b>\$3,179,774</b>
2013	5,041	\$656	\$3,307,601
2014	5,244	\$647	\$3,390,291
2015	5,376	\$669	\$3,593,708
2016	5,525	\$695	\$3,841,260

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

**Water Plant Investment Fee Schedule**

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

Year	Total Permits	Water Taps	% of Permits	Weighted Average
2005	480	224	47%	\$5,871
2006	376	171	45%	\$10,786
2007	236	128	54%	\$7,567
2008	147	74	50%	\$6,432
2009	104	72	69%	\$7,411
2010	137	86	63%	\$6,721
<b>6-Year Average</b>			55%	\$7,465

The percentage that will be on the Town’s water system should remain near the six-year average of 55%. Before the increased development in Larimer County, the ratio was commonly 60% and higher, but as mentioned earlier, the development between counties has evened out in recent years. The Town conducts regular rate study to be sure that fees remain in line with system demands. Historically the fees increased 3-5% per year. However, fees did not increase for 2010. For projection purposes, the current rate study was used.

Year	Total Permits	Water Taps	Weighted Average	PIF Revenue
2011	202	111	\$5,917	\$654,847
<b>2012</b>	<b>207</b>	<b>113</b>	<b>\$6,040</b>	<b>\$684,642</b>
2013	213	117	\$6,136	\$715,794
2014	218	119	\$6,263	\$748,362
2015	223	122	\$6,392	\$782,413
2016	229	125	\$6,517	\$817,264

➤ **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 the new century, the price of raw water shares rose so dramatically that the Town discovered the buying power from the cash in lieu payments deteriorated weekly. In order to avoid future shortages of raw water, the Town requires developers to dedicate the shares instead of the cash in lieu payments. The result has been a sharp decline in cash in lieu payments over the past six years as shown here.

**Cash in Lieu of Raw Water Dedication**

Year	Number of Payments	Total Collection	Average/Permit
2005	60	\$464,000	\$7,733
2006	26	\$185,121	\$7,120
2007	21	\$178,009	\$8,477
2008	8	\$134,103	\$16,763
2009	6	\$103,055	\$17,176
2010	3	\$13,770	\$4,590
<b>6-Year Average</b>	21		\$10,310

The Town is considering changing this policy back to encourage more Cash in Lieu dedications. These fees would then be used to purchase more water shares.

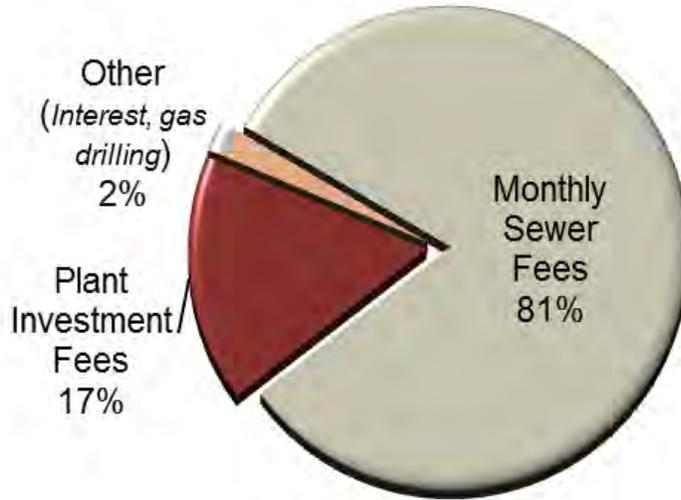
**Projection of Cash in Lieu of Water Fees**

Year	Number of Customers	Average Charge/Customer	Total Annual Water Rights
2011	7	\$3,302	\$23,117
<b>2012</b>	<b>5</b>	<b>\$3,531</b>	<b>\$16,232</b>
2013	3	\$3,775	\$11,397
2014	2	\$4,036	\$8,002
2015	1	\$4,315	\$5,619
2016	1	\$4,614	\$3,945

**SEWER FUND**

Two sources make up 98% of the revenue in this proprietary fund as shown below. Like most other revenue sources steady increases in population and housing have led to increased requests for service from the Town’s system. However, the increase in sewer services is not equal to the number of building permits, as not every home or commercial building located within the Town limits is served by the Town’s sewer system. Most notably buildings located in Larimer County are served by South Ft. Collins Sanitation District.

### Sewer Fund Revenues 2010



- **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 stable.

*Financial Plan*

	2005	2006	2007	2008	2009	2010	6-Year Average
Monthly Sewer Fees	\$1,385,901	\$1,443,668	\$1,488,595	\$1,579,540	\$1,631,304	\$1,610,672	
Number of Customers	4676	4748	4868	4937	5006	5090	
Average per Customer	\$296.39	\$304.06	\$305.79	\$319.94	\$325.87	\$316.44	\$311
<b>% Change in # of Customers</b>							
	4.91%	1.54%	2.53%	1.42%	1.40%	1.68%	2.25%
<b>% Change year over year – gross fees</b>							
	0.60%	4.17%	3.11%	6.11%	3.28%	-1.26%	2.67%
<b>% Change per customer</b>							
	-4.11%	0.57%	4.63%	1.85%	-2.89%	0.44%	0.44%

By applying the six-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
2005	480	219	46%	\$3,542	-25.94%
2006	376	160	43%	\$4,077	15.11%
2007	236	120	51%	\$4,346	6.58%
2008	147	69	47%	\$4,886	12.43%
2009	104	69	66%	\$4,849	-0.75%
2010	134	84	63%	\$4,497	-7.26%
<b>6-Year Average</b>			52%	\$4,366	0.03%

Year	New Sewer Taps	Total Sewer Taps	Annual Fees	Sewer Fee Revenue
2011	106	5,196	\$312	\$1,630,408
<b>2012</b>	<b>97</b>	<b>5,293</b>	<b>\$313</b>	<b>\$1,624,128</b>
2013	112	5,405	\$314	\$1,698,504
2014	114	5,519	\$316	\$1,742,097
2015	117	5,637	\$317	\$1,786,925
2016	120	5,757	\$318	\$1,833,030

However, a three-year average was used to project 2012 sewer fee revenue.

**Sewer Plant Investment Fee Schedule**

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

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

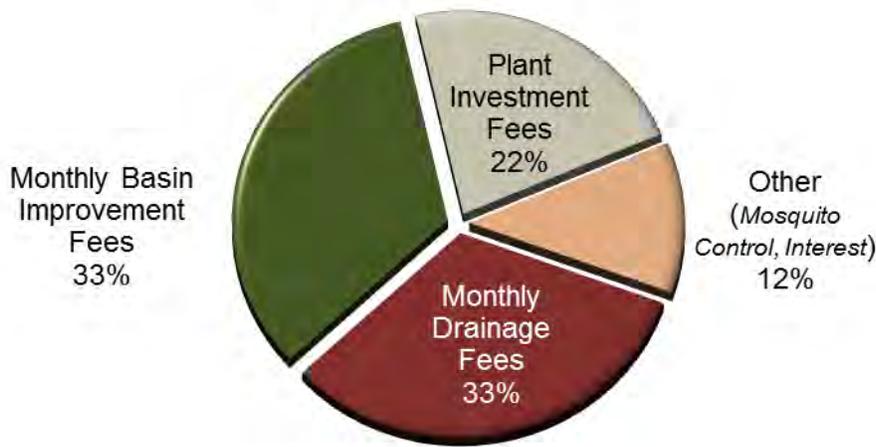
The percentage that will be on the Town’s sewer system should remain near the six-year average of 52%. Before the increased development in Larimer County, the ratio was commonly 60% and higher, but as mentioned earlier, the development between counties has evened out in recent years. The Town conducts an annual rate study to be sure that fees remain in line with system demands. Historically the fees increased 3-5% per year. Only a more realistic three-year average was used to project 2012.

Year	Total Permits	Sewer Taps	Weighted Average	PIF Revenue
2011	202	106	\$4,498	\$620,458
<b>2012</b>	<b>207</b>	<b>97</b>	<b>\$4,500</b>	<b>\$438,681</b>
2013	213	112	\$4,501	\$503,099
2014	218	114	\$4,502	\$515,465
2015	223	117	\$4,504	\$528,202
2016	229	120	\$4,505	\$541,331

**STORM DRAINAGE FUND**

Three sources make up 88% 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 2010**



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

Year	Total Permits	Total Revenue	Average Fee	% Change in Value
2005	480	\$601,095	\$1,252	27.24%
2006	374	\$534,451	\$1,429	14.11%
2007	236	\$279,795	\$1,186	-17.04%
2008	147	\$277,585	\$1,888	59.28%
2009	104	\$234,073	\$2,251	19.19%
2010	137	\$145,003	\$1,058	-52.97%
<b>6-Year Average</b>		\$345,334	\$1,511	8.30%

## Storm Drainage Plant Investment Fee Projections

Year	Total Permits	Average Fee	PIF Revenue
2011	202	\$1,129	\$228,063
<b>2012</b>	<b>207</b>	<b>\$1,044</b>	<b>\$216,054</b>
2013	213	\$1,131	\$240,805
2014	218	\$1,225	\$267,130
2015	223	\$1,327	\$296,370
2016	229	\$1,437	\$328,857

- **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 2012.

	2005	2006	2007	2008	2009	2010	6-Year Average
Monthly Drainage Fees	\$138,351	\$161,983	\$183,555	\$204,266	\$208,313	\$213,110	
Number of Customers	5438	5697	6151	6368	6544	6,681	
Average per Customer	\$25.44	\$28.43	\$29.84	\$32.08	\$31.83	\$31.90	\$29.92
% Change in # of Customers	9.68%	4.76%	7.97%	3.53%	2.76%	2.09%	5.13%
% Change year over year - gross fees	5.02%	17.08%	13.32%	11.28%	1.98%	2.30%	8.50%
% Change per Customer	-4.25%	11.76%	4.95%	7.49%	-0.76%	0.20%	3.23%

Year	Total Permits	Total Service Accounts	Annual Fees	Drainage Revenue
2011	202	6,883	\$32	\$220,771
<b>2012</b>	<b>207</b>	<b>7,090</b>	<b>\$30</b>	<b>\$214,065</b>
2013	213	7,303	\$31	\$226,166
2014	218	7,521	\$32	\$240,449
2015	223	7,744	\$33	\$255,595
2016	229	7,973	\$34	\$271,655

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

	2005	2006	2007	2008	2009	2010	6-Year Average
Monthly Basin Fees	\$172,944	\$187,536	\$202,029	\$212,647	\$217,600	\$218,831	
Number of Customers	5438	5697	6151	6368	6544	6681	
Average per Customer	\$31.80	\$32.92	\$32.84	\$33.39	\$33.25	\$32.75	\$32.83
% Change in # of Customers	9.68%	4.76%	7.97%	3.53%	2.76%	2.09%	5.13%
% Change year over year - gross fees	9.87%	8.44%	7.73%	5.26%	2.33%	0.57%	4.86%
% Change per Customer	0.17%	3.51%	-0.22%	1.67%	-0.42%	-1.50%	0.53%

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 2012.

Year	Total Permits	Total Service Accounts	Annual Fees	Basin Imp. Revenue
2011	202	6,883	\$33	\$229,065
<b>2012</b>	<b>207</b>	<b>7,090</b>	<b>\$33</b>	<b>\$207,582</b>
2013	213	7,303	\$33	\$243,571
2014	218	7,521	\$34	\$252,183
2015	223	7,744	\$34	\$261,059
2016	229	7,973	\$34	\$270,209

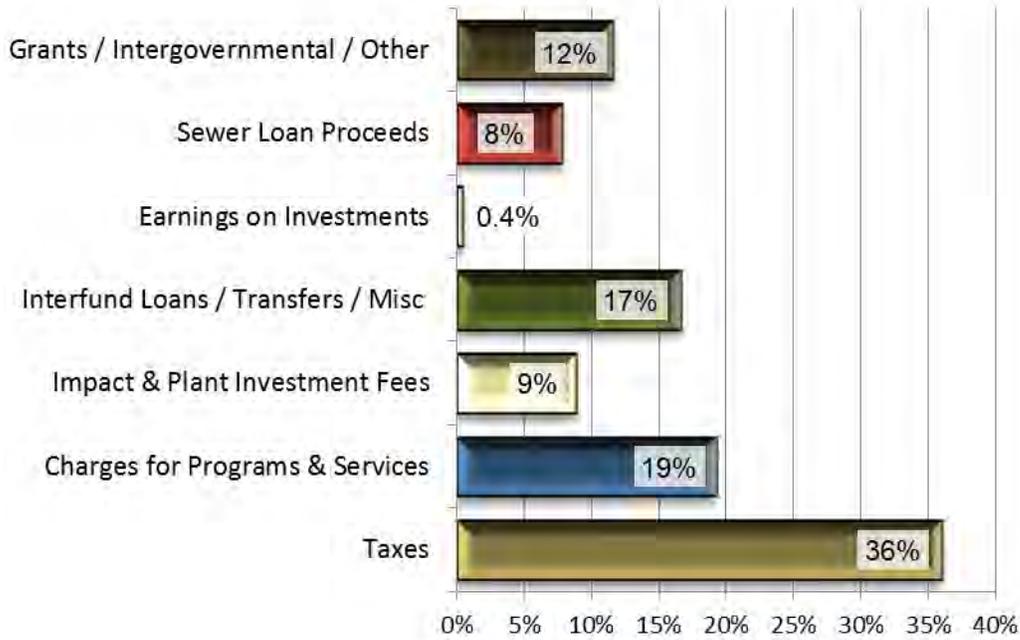
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**FINANCIAL PLAN**  
**REVENUE SUMMARIES**

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 remain low for 2011. Tax revenue is conservatively budgeted due to sales tax uncertainty in the market. In general revenues are estimated on a three-year average. These estimates, less the loan proceeds and grants are near the 2011 budget and come in below the 2011 projections. Insurance reimbursements for tornado damage are reflected in the Gen. Miscellaneous 2008 and 2009 revenue. Accepted infrastructure from developers is not reflected in the 2011 and 2012 budgets until supplemental budgets are approved. The Town policy or budgetary solvency requires that revenue be estimated conservatively and expenditures budgeted at 100%.

<b>TOWN OF WINDSOR</b>						
<b>ALL FUND REVENUE BREAKDOWN BY SOURCE</b>						
<b>2012 BUDGET</b>						
	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2011</b>	<b>2012</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROJECTED</b>	<b>BUDGET</b>
Taxes	10,367,574	10,981,846	11,727,401	10,825,327	12,500,536	11,936,280
Licenses & Permits	322,144	243,329	137,555	244,079	188,563	191,704
Intergovernmental Rev	769,647	1,870,833	1,521,788	1,007,351	959,368	949,343
Services	786,954	848,560	977,047	989,627	980,254	997,246
Fines	102,873	109,153	165,410	113,546	114,866	123,076
Gen. Miscellaneous	2,863,609	1,918,586	246,731	116,393	216,013	260,149
Collections for Other Gov	-3,033	6,961	60,240	58,103	48,875	61,351
Park Improvement Fees	473,785	388,316	539,274	458,071	998,052	641,881
Lottery Funds	144,087	136,046	138,942	159,335	179,122	151,370
Traffic Impact Fees	562,876	430,640	436,938	351,033	584,106	483,895
Water Sales	2,691,884	2,600,410	2,917,802	2,965,894	3,065,567	3,187,094
Plant Investment Fees	1,139,377	1,161,805	1,094,453	1,278,520	1,848,997	1,546,959
Raw Water Fees	305,267	459,471	211,962	280,236	242,877	235,932
Sanitary Sewer Service	1,579,540	1,631,304	1,610,672	1,632,115	1,630,408	1,624,128
Storm Drainage Service	277,845	284,102	290,469	310,672	299,911	295,941
Interest/Investment Income	769,935	168,215	157,499	117,710	128,332	128,341
Grants	624,079	713,938	1,801,445	1,083,499	592,886	2,351,115
Accepted Infrastructure/Misc.	12,219,648	9,118,432	5,529,740	2,986,910	2,635,132	1,749,314
Loan Proceeds	0	0	0	0	0	2,568,867
Interfund Transfers & Loans	3,411,093	3,290,111	5,245,535	3,614,564	3,563,218	3,736,600
<b>Total Revenue</b>	<b>\$39,409,183</b>	<b>\$36,362,058</b>	<b>\$34,810,900</b>	<b>\$28,592,984</b>	<b>\$30,777,081</b>	<b>\$33,220,583</b>

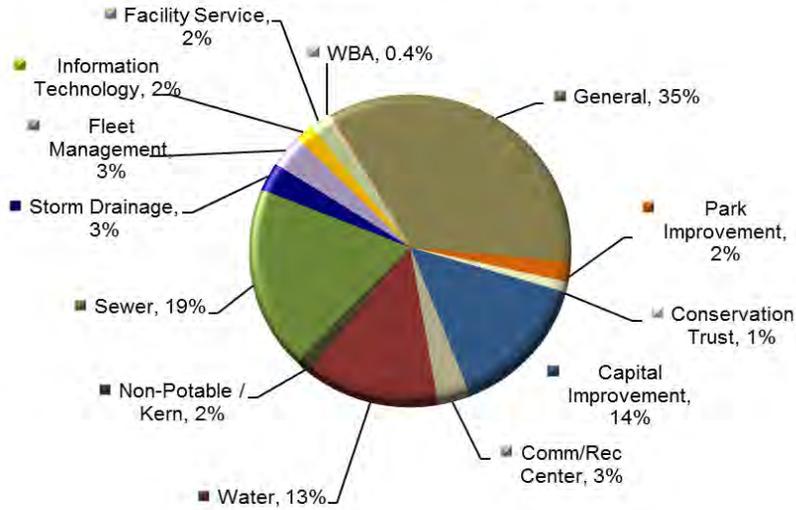
## 2012 TOTAL REVENUES By Source



### 2012 TOTAL REVENUE COMBINED BY SOURCE

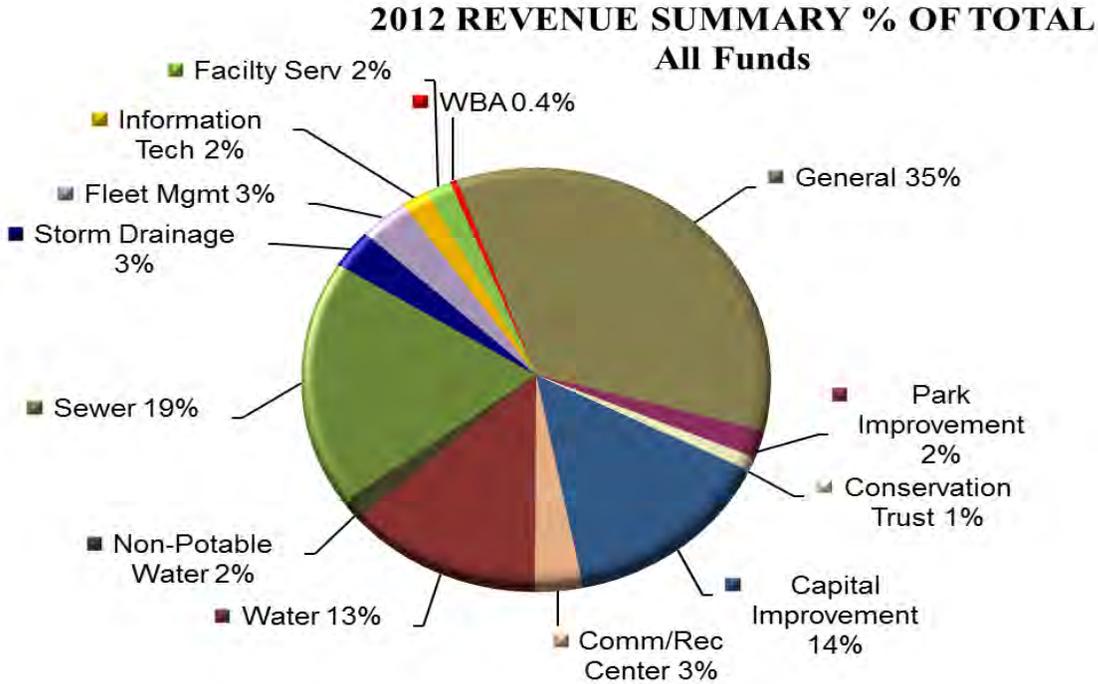
	2012	% of Total 2012
Taxes	11,936,280	36%
Charges for Programs & Services	6,364,557	19%
Impact & Plant Investment Fees	2,908,666	9%
Interfund Loans / Transfers / Accepted Infrastructure / Misc.	5,485,914	17%
Earnings on Investments	128,341	0.4%
Sewer Loan Proceeds	2,568,867	8%
Other ( <i>Intergovernmental, Licenses, Permits, Fines, Grants, Donations</i> )	3,827,959	12%
<b>TOTAL REVENUE</b>	<b>\$33,220,583</b>	<b>100%</b>

2012 REVENUE SUMMARY % OF TOTAL



TOWN OF WINDSOR														
ALL FUND REVENUE SUMMARY by Source														
2012 BUDGET														
Revenue	General Fund	Park Improv. Fund	Conserv. Trust Fund	Capital Improv. Fund	Comm/Rec Center Fund	Water Fund	Non-Potable / Kern Fnd	Sewer Fund	Drain Fund	Fleet Mgmt Fund	Info Tech Fund	Facilities Services Fund	WBA Fund	Total
Taxes	8,491,845	56,672	0	3,004,877	382,886	0	0	0	0	0	0	0	0	11,936,280
Licenses	191,704	0	0	0	0	0	0	0	0	0	0	0	0	191,704
Intergov. Revenue	949,343	0	0	0	0	0	0	0	0	0	0	0	0	949,343
Services	921,396	0	0	0	75,850	0	0	0	0	0	0	0	0	997,246
Fines	123,076	0	0	0	0	0	0	0	0	0	0	0	0	123,076
Misc.	159,149	0	0	0	0	0	0	30,509	0	101,000	0	0	0	290,658
Collections for Other Govern	61,351	0	0	0	0	0	0	0	0	0	0	0	0	61,351
Park Improv. Fees	0	641,881	0	0	0	0	0	0	0	0	0	0	0	641,881
Lottery Funds	0	0	151,370	0	0	0	0	0	0	0	0	0	0	151,370
Traffic Impact Fees	0	0	0	483,895	0	0	0	0	0	0	0	0	0	483,895
Water Sales	0	0	0	0	0	3,351,927	0	0	0	0	0	0	0	3,351,927
Plant Invest. Fees	0	0	0	0	0	684,642	0	438,681	423,636	0	0	0	0	1,546,959
Raw Water Fees	0	0	0	0	0	16,232	219,700	0	0	0	0	0	0	235,932
Sanitary Sewer Service	0	0	0	0	0	0	0	1,624,128	0	0	0	0	0	1,624,128
Drainage Service	0	0	0	0	0	0	0	0	295,941	0	0	0	0	295,941
Interest/ Investment Income	0	998	122	7,423	130	111,502	0	7,341	802	0	0	0	23	128,341
Grants	0	0	200,000	48,000	0	150,000	0	1,673,890	279,225	0	0	0	0	2,351,115
Loan Proceeds	0	0	0	0	0	0	0	2,568,867	0	0	0	0	0	2,568,867
Interfund Transfers/ Loans	681,015	0	0	1,250,000	600,000	62,653	303,972	0	0	1,035,674	615,582	596,596	145,080	5,290,572
<b>TOTAL REVENUE</b>	<b>11,578,878</b>	<b>699,550</b>	<b>351,492</b>	<b>4,794,195</b>	<b>1,058,867</b>	<b>4,376,955</b>	<b>523,672</b>	<b>6,343,417</b>	<b>999,604</b>	<b>1,136,674</b>	<b>615,582</b>	<b>596,596</b>	<b>145,103</b>	<b>33,220,583</b>

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



TOWN OF WINDSOR - 2012 BUDGET			
<u>Revenue Summary</u>	Adopted	Proposed	% of Total
with percentage change	2011	2012	2012
General Fund	\$11,510,306	\$11,578,878	35%
Park Improvement Fund	\$519,158	\$699,550	2%
Conservation Trust Fund	\$360,418	\$351,492	1%
Capital Improvement Fund	\$5,126,037	\$4,794,195	14%
Community / Rec. Center Fund	\$1,072,182	\$1,058,867	3%
Water Fund	\$4,205,673	\$4,376,955	13%
Non-Potable / Kern Fund	\$669,996	\$523,672	2%
Sewer Fund	\$1,937,791	\$6,343,417	19%
Storm Drainage Fund	\$1,048,371	\$999,604	3%
Fleet Management Fund	\$882,527	\$1,136,674	3%
Information Technology Fund	\$615,325	\$615,582	2%
Facility Services Fund	\$500,199	\$596,596	2%
Windsor Building Authority Fund	\$145,000	\$145,103	0.4%
	\$28,592,984	\$33,220,583	100.00%
<b>Percentage Change</b>		<b>16.2%</b>	

*Increase is primarily due to the Sewer Fund Headworks facility project with an EDAP grant for \$1,673,890 and loan proceeds for \$2,568,867.*

**FINANCIAL PLAN**  
**AVAILABLE RESOURCES AND EXPENDITURES**

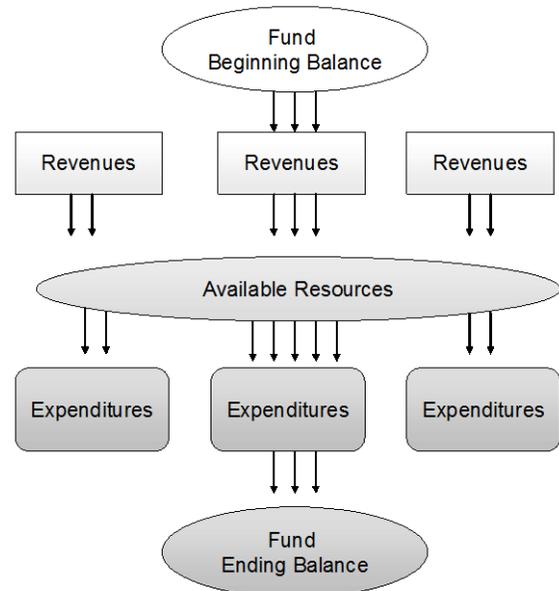
**AVAILABLE RESOURCES**

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 and recreation, 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.

**Town of Windsor  
Overview of Fund Structure**



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 costs are estimated at 2.8% increase from 2011, reflecting both a 9.8% decrease in healthcare benefits, due to a change in provider, and adding three new employees.
- Other expenditure categories, estimated at 20.6% increase from 2011. Of this, operations account for a 15.9% increase, primarily due to more street maintenance projects. The sewer wastewater treatment facility accounts for 30% of the capital outlay, funded with a grant and loan. Debt decreased 15.6% from 2011, primarily due to a lower I-25/392 Intersection Water Fund transfer to the Capital Improvement Fund in 2012.
- Revenue increased 16.2% but would only have increased 1.3% without the proceeds from the above mentioned sewer grant and loan.
- Infrastructure accepted from developers is reflected at costs detailed in the original development agreement. These do not reflect cash expended by the Town, but are shown as supplemental budget items to comply with accounting and budget law.

- Supplemental Operating Budget requests are generally discouraged, though a small provision has been made in these projections.

### **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 matures in 2022. The Town is currently in negotiations concerning refinancing this loan at a lower rate to reduce the annual obligation for the CRC.

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)**. 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** 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%.

**Developer Reimbursement Obligations** - The Town of Windsor entered into an intergovernmental agreement with **Water Valley Metropolitan District No. 2** on March 25, 2008, for the reimbursement of construction and related expenses for improvements at the intersection of 7<sup>th</sup> Street and Crossroads Boulevard. The amount of the assets conveyed was \$1,954,128. With a payment in 2008, the remaining obligation was \$1,254,432 to be paid in equal payments of \$264,210, including interest at 1.75%. The last payment is scheduled for 2013.

There are other ongoing developer reimbursement obligations that will be paid from the road impact fees in the Capital Improvement Fund. The Town Board expects to pay the Water Valley payment plus 25% of previous year's anticipated revenue paid in January of the following year toward these obligations annually.

It appears it may be several years before the Town is able to retire existing debts early as it once did. These existing loans have large principal balances remaining, requiring a large amount of cash to retire the debt. If additional revenue becomes available, the Town should explore the possibility of retiring these existing debts.

Detailed repayment schedules appear on the following pages.

**Community Recreation Center**

The Community and Recreation Center Fund will require a subsidy from the General Fund for operations in 2009. The current collections on the 0.2% Sales and Use Tax and anticipated program fees will not produce enough revenue for both operations and debt service of the Center. In accordance with the Town of Windsor Debt Policy as well as the original 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 this annual subsidy will decrease and eventually be eliminated as more commercial development comes to Windsor.

<b>COMMUNITY AND RECREATION CENTER FUND</b>				
<b>TOWN OF WINDSOR SALES AND USE TAX REVENUE BONDS TOWN OF WINDSOR SERIES 2002</b>				
<b>PAYMENT DATE</b>	<b>PRINCIPAL EXPENSE</b>	<b>INTEREST EXPENSE</b>	<b>TOTAL</b>	<b>PRINCIPAL BALANCE</b>
2003	\$0	\$418,540	\$418,540	\$5,000,000
2004	\$0	\$418,905	\$418,905	\$5,000,000
2005	\$0	\$418,905	\$418,905	\$5,000,000
2006	\$170,000	\$248,905	\$418,905	\$4,830,000
2007	\$220,000	\$204,230	\$424,230	\$4,610,000
2008	\$235,000	\$197,080	\$432,080	\$4,375,000
2009	\$250,000	\$188,855	\$438,855	\$4,125,000
2010	\$245,000	\$179,480	\$424,480	\$3,880,000
2011	\$250,000	\$170,292	\$420,292	\$3,630,000
<b>2012</b>	<b>\$265,000</b>	<b>\$160,293</b>	<b>\$425,293</b>	<b>\$3,365,000</b>
2013	\$275,000	\$149,692	\$424,692	\$3,090,000
2014	\$290,000	\$138,005	\$428,005	\$2,800,000
2015	\$300,000	\$125,680	\$425,680	\$2,500,000
2016	\$315,000	\$112,930	\$427,930	\$2,185,000
2017	\$325,000	\$99,700	\$424,700	\$1,860,000
2018	\$340,000	\$85,725	\$425,725	\$1,520,000
2019	\$355,000	\$70,765	\$425,765	\$1,165,000
2020	\$370,000	\$54,790	\$424,790	\$795,000
2021	\$390,000	\$37,770	\$427,770	\$405,000
2022	\$405,000	\$19,440	\$424,440	\$0
	\$5,000,000	\$3,499,982	\$8,499,982	

**Kern Reservoir / Windsor Lake**

<b>STORM DRAINAGE FUND</b>				
<b>COLORADO WATER CONSERVATION LOAN REPAYMENT FOR KERN RESERVOIR / WINDSOR LAKE 30-Year repayment at 5.10% Interest</b>				
<b>PAYMENT DATE</b>	<b>PRINCIPAL EXPENSE</b>	<b>INTEREST EXPENSE</b>	<b>TOTAL</b>	<b>PRINCIPAL BALANCE</b>
				\$4,620,000
2004	\$68,352	\$235,620	\$303,972	\$4,551,648
2005	\$71,838	\$232,134	\$303,972	\$4,479,810
2006	\$75,502	\$228,470	\$303,972	\$4,404,308
2007	\$79,352	\$224,620	\$303,972	\$4,324,955
2008	\$83,399	\$220,573	\$303,972	\$4,241,556
2009	\$87,653	\$216,319	\$303,972	\$4,153,903
2010	\$92,123	\$211,849	\$303,972	\$4,061,780
2011	\$96,821	\$207,151	\$303,972	\$3,964,959
<b>2012</b>	<b>\$101,759</b>	<b>\$202,213</b>	<b>\$303,972</b>	<b>\$3,863,199</b>
2013	\$106,949	\$197,023	\$303,972	\$3,756,250
2014	\$112,403	\$191,569	\$303,972	\$3,643,847
2015	\$118,136	\$185,836	\$303,972	\$3,525,711
2016	\$124,161	\$179,811	\$303,972	\$3,401,550
2017	\$130,493	\$173,479	\$303,972	\$3,271,057
2018	\$137,148	\$166,824	\$303,972	\$3,133,909
2019	\$144,143	\$159,829	\$303,972	\$2,989,766
2020	\$151,494	\$152,478	\$303,972	\$2,838,272
2021	\$159,220	\$144,752	\$303,972	\$2,679,051
2022	\$167,341	\$136,632	\$303,972	\$2,511,711
2023	\$175,875	\$128,097	\$303,972	\$2,335,836
2024	\$184,845	\$119,128	\$303,972	\$2,150,991
2025	\$194,272	\$109,701	\$303,972	\$1,956,720
2026	\$204,179	\$99,793	\$303,972	\$1,752,540
2027	\$214,593	\$89,380	\$303,972	\$1,537,948
2028	\$225,537	\$78,435	\$303,972	\$1,312,411
2029	\$237,039	\$66,933	\$303,972	\$1,075,372
2030	\$249,128	\$54,844	\$303,972	\$826,243
2031	\$261,834	\$42,138	\$303,972	\$564,410
2032	\$275,187	\$28,785	\$303,972	\$289,222
2033	\$289,222	\$14,750	\$303,973	\$0
	\$4,620,000	\$4,499,166	\$9,119,166	

**Police Facility**

<b>WINDSOR BUILDING AUTHORITY FUND</b>				
<b>USDA LOAN REPAYMENT</b>				
<b>for the TOWN OF WINDSOR POLICE FACILITY</b>				
<b>40-Year repayment at 3.750% Interest</b>				
<b>monthly payments beginning 1-2-2011</b>				
<b>PAYMENT DATE</b>	<b>PRINCIPAL EXPENSE</b>	<b>INTEREST EXPENSE</b>	<b>TOTAL</b>	<b>PRINCIPAL BALANCE</b>
				\$3,000,000
2011 (12 monthly payments)	\$33,146	\$111,934	\$145,080	\$2,966,854
<b>2012 (12 monthly payments)</b>	<b>\$34,410</b>	<b>\$110,670</b>	<b>\$145,080</b>	<b>\$2,932,444</b>
2013 (12 monthly payments)	\$35,723	\$109,357	\$145,080	\$2,896,721
2014 (12 monthly payments)	\$37,086	\$107,994	\$145,080	\$2,859,634
2015 (12 monthly payments)	\$38,501	\$106,579	\$145,080	\$2,821,133
2016 (12 monthly payments)	\$39,970	\$105,110	\$145,080	\$2,781,164
2017 (12 monthly payments)	\$41,495	\$103,585	\$145,080	\$2,739,669
2018 (12 monthly payments)	\$43,078	\$102,002	\$145,080	\$2,696,591
2019 (12 monthly payments)	\$44,721	\$100,359	\$145,080	\$2,651,870
2020 (12 monthly payments)	\$46,427	\$98,653	\$145,080	\$2,605,442
2021 (12 monthly payments)	\$48,199	\$96,881	\$145,080	\$2,557,244
2022 (12 monthly payments)	\$50,038	\$95,042	\$145,080	\$2,507,206
2023 (12 monthly payments)	\$51,947	\$93,133	\$145,080	\$2,455,259
2024 (12 monthly payments)	\$53,928	\$91,152	\$145,080	\$2,401,331
2025 (12 monthly payments)	\$55,986	\$89,094	\$145,080	\$2,345,345
2026 (12 monthly payments)	\$58,122	\$86,958	\$145,080	\$2,287,223
2027 (12 monthly payments)	\$60,339	\$84,741	\$145,080	\$2,226,884
2028 (12 monthly payments)	\$62,641	\$82,439	\$145,080	\$2,164,243
2029 (12 monthly payments)	\$65,031	\$80,049	\$145,080	\$2,099,212
2030 (12 monthly payments)	\$67,512	\$77,568	\$145,080	\$2,031,700
2031 (12 monthly payments)	\$70,088	\$74,992	\$145,080	\$1,961,612
2032 (12 monthly payments)	\$72,762	\$72,318	\$145,080	\$1,888,851
2033 (12 monthly payments)	\$75,538	\$69,542	\$145,080	\$1,813,313
2034 (12 monthly payments)	\$78,419	\$66,661	\$145,080	\$1,734,893
2035 (12 monthly payments)	\$81,411	\$63,669	\$145,080	\$1,653,482
2036 (12 monthly payments)	\$84,517	\$60,563	\$145,080	\$1,568,965
2037 (12 monthly payments)	\$87,742	\$57,338	\$145,080	\$1,481,223
2038 (12 monthly payments)	\$91,089	\$53,991	\$145,080	\$1,390,134
2039 (12 monthly payments)	\$94,564	\$50,516	\$145,080	\$1,295,570
2040 (12 monthly payments)	\$98,172	\$46,908	\$145,080	\$1,197,398
2041 (12 monthly payments)	\$101,917	\$43,163	\$145,080	\$1,095,480
2042 (12 monthly payments)	\$105,806	\$39,274	\$145,080	\$989,675
2043 (12 monthly payments)	\$109,842	\$35,238	\$145,080	\$879,832
2044 (12 monthly payments)	\$114,033	\$31,047	\$145,080	\$765,799
2045 (12 monthly payments)	\$118,384	\$26,696	\$145,080	\$647,416
2046 (12 monthly payments)	\$122,900	\$22,180	\$145,080	\$524,516
2047 (12 monthly payments)	\$127,589	\$17,491	\$145,080	\$396,927
2048 (12 monthly payments)	\$132,456	\$12,624	\$145,080	\$264,470
2049 (12 monthly payments)	\$137,510	\$7,570	\$145,080	\$126,961
2050 (12 monthly payments)	\$126,961	\$2,336	\$129,296	\$0
	\$3,000,000	\$2,787,416	\$5,787,416	

**Developer Reimbursement**

<b>CAPITAL IMPROVEMENT FUND</b>				
<b>DEVELOPER REIMBURSEMENT AGREEMENT March 25, 2008</b> 5-Year repayment at 3.42% Interest <b>WATER VALLEY METRO DISTRICT NO. 2</b> Payable on November 25 of each year, 1.75% Interest				
<b>PAYMENT DATE</b>	<b>PRINCIPAL EXPENSE</b>	<b>INTEREST EXPENSE</b>	<b>TOTAL</b>	<b>PRINCIPAL BALANCE</b>
				\$1,254,432.00
2009	\$242,257.69	\$21,952.56	\$264,210.25	\$1,012,174.31
2010	\$246,497.20	\$17,713.05	\$264,210.25	\$765,677.10
2011	\$250,810.91	\$13,399.35	\$264,210.25	\$514,866.19
<b>2012</b>	<b>\$255,200.10</b>	<b>\$9,010.16</b>	<b>\$264,210.25</b>	<b>\$259,666.10</b>
2013	\$259,666.10	\$4,544.16	\$264,210.25	\$0.00
	<u>\$1,254,432.00</u>	<u>\$66,619.27</u>	<u>\$1,321,051.27</u>	

**I-25/SH392 Interchange Improvements**

<b>CAPITAL IMPROVEMENT FUND</b>				
<b>I-25/SH392 INTERCHANGE PROJECT</b> <b>LOAN FROM WATER FUND</b> 20-Year repayment at 0.467% Interest				
<b>PAYMENT DATE</b>	<b>PRINCIPAL EXPENSE</b>	<b>INTEREST EXPENSE</b>	<b>TOTAL</b>	<b>PRINCIPAL BALANCE</b>
				\$1,250,000
2011	\$56,816	\$5,838	\$62,653	\$1,193,185
<b>2012</b>	<b>\$57,081</b>	<b>\$5,572</b>	<b>\$62,653</b>	<b>\$1,136,104</b>
2013	\$57,347	\$5,306	\$62,653	\$1,078,756
2014	\$57,615	\$5,038	\$62,653	\$1,021,141
2015	\$57,884	\$4,769	\$62,653	\$963,257
2016	\$58,155	\$4,498	\$62,653	\$905,102
2017	\$58,426	\$4,227	\$62,653	\$846,676
2018	\$58,699	\$3,954	\$62,653	\$787,977
2019	\$58,973	\$3,680	\$62,653	\$729,004
2020	\$59,249	\$3,404	\$62,653	\$669,755
2021	\$59,525	\$3,128	\$62,653	\$610,230
2022	\$59,803	\$2,850	\$62,653	\$550,427
2023	\$60,083	\$2,570	\$62,653	\$490,344
2024	\$60,363	\$2,290	\$62,653	\$429,981
2025	\$60,645	\$2,008	\$62,653	\$369,336
2026	\$60,928	\$1,725	\$62,653	\$308,408
2027	\$61,213	\$1,440	\$62,653	\$247,195
2028	\$61,499	\$1,154	\$62,653	\$185,697
2029	\$61,786	\$867	\$62,653	\$123,911
2030	\$62,074	\$579	\$62,653	\$61,837
2031	\$61,837	\$289	\$62,653	\$0
	<u>\$1,250,000</u>	<u>\$65,185</u>	<u>\$1,315,713</u>	

<b>DEBT SERVICE SUMMARY</b>					
	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
CRC Bonds	\$425,293	\$424,692	\$428,005	\$425,680	\$427,930
Kern Reservoir / Windsor Lake	\$303,972	\$303,972	\$303,972	\$303,972	\$303,972
Water Valley Metro District No. 2	\$264,210	\$264,210	-	-	-
WBA USDA Loan	\$145,080	\$145,080	\$145,080	\$145,080	\$145,080
I-25/SH392 Loan	\$62,653	\$62,653	\$62,653	\$62,653	\$62,653
<b>Total Debt Payments</b>	<b>\$1,201,208</b>	<b>\$1,200,607</b>	<b>\$939,710</b>	<b>\$937,385</b>	<b>\$939,635</b>
<b>Maximum Remaining Total Repayment Cost</b>					
CRC Bonds			\$4,684,790		
Kern Reservoir / Windsor Lake			\$6,991,360		
Water Valley Metro District No. 2			\$528,421		
WBA USDA Loan			\$5,642,336		
I-25/SH392 Loan			\$1,253,060		
<b>Maximum Total Repayment Cost</b>			<b>\$19,099,967</b>		
<b>Maximum Annual Repayment Cost</b>					
CRC Bonds		Year 2014	\$428,005		
Kern Reservoir / Windsor Lake		Year 2012	\$303,972		
Water Valley Metro District No. 2		Year 2012	\$264,210		
WBA USDA Loan		Year 2012	\$145,080		
I-25/SH392 Loan		Year 2012	\$62,653		
<b>Maximum Annual Repayment Cost</b>			<b>\$1,203,920</b>		

The 2012 Debt Service amount of \$1,201,208 for the CRC Bonds, Kern Loan, Water Valley Metro obligation, WBA Loan, and I-25/SH392 loan is in compliance with the Debt Policy stated in the POLICY Section of the budget. The policy states:

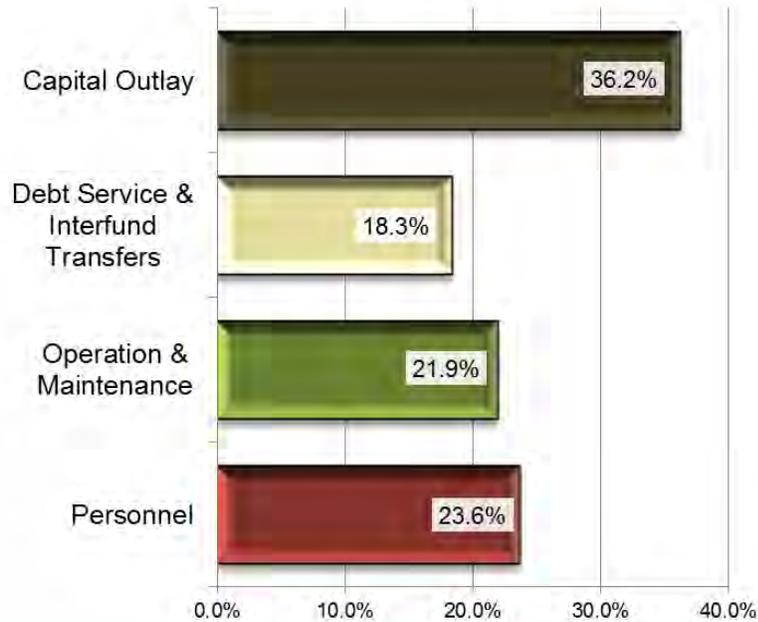
- Debt service should be limited to 10-15% of operation expenditures exclusive of capital improvements and debt service expenditures.
- Total general obligation debt will not exceed 10% of the total assessed valuation for tax purposes. The Town has no general obligation debt; however, the formula is applied to our current debt outstanding. (*Total bonded debt outstanding is \$3,365,000*)

<b>COMPLIANCE WITH TOWN DEBT POLICY</b>				
		<b>10%</b>	<b>15%</b>	<b>Policy Compliance</b>
Town's 2011 Operating Budget	\$16,274,759	\$1,627,476	\$2,441,214	<b>Yes</b>
Current Assessed Valuation	\$368,709,730	\$36,870,973		<b>Yes</b>

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**FINANCIAL PLAN**  
**EXPENDITURE SUMMARIES**

**2012 TOTAL EXPENDITURES**  
**By Category**



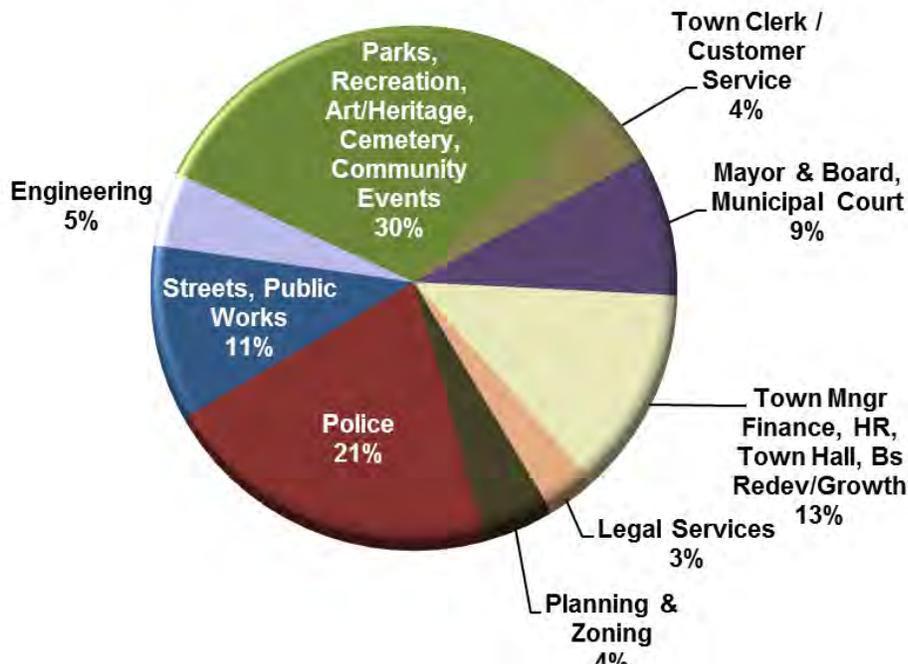
TOWN OF WINDSOR						
ALL FUND EXPENDITURE BREAKDOWN BY CATEGORY						
2012 BUDGET						
	2008	2009	2010	2011	2011	2012
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
Personnel	7,228,924	7,620,894	7,648,049	8,223,072	7,986,576	8,452,955
Operation & Maintenance	8,967,914	8,402,412	7,786,284	6,748,215	6,669,605	7,821,804
Debt Service & Interfund Transfers	5,078,859	6,167,997	4,577,515	7,758,243	7,443,648	6,550,221
Capital Outlay	17,984,187	14,935,727	11,586,461	8,132,601	4,975,323	12,931,183
<b>Total Expenditures</b>	<b>\$39,259,883</b>	<b>\$37,127,030</b>	<b>\$31,598,310</b>	<b>\$30,862,130</b>	<b>\$27,075,152</b>	<b>\$35,756,163</b>
Personnel	18.4%	20.5%	24.2%	26.6%	29.5%	23.6%
Operation & Maintenance	22.8%	22.6%	24.6%	21.9%	24.6%	21.9%
Debt Service & Interfund Transfers	12.9%	16.6%	14.5%	25.1%	27.5%	18.3%
Capital Outlay	45.8%	40.2%	36.7%	26.4%	18.4%	36.2%
<b>Total Expenditures</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>

Capital outlay for 2012 includes I-25/SH392 Interchange and WWTP Headworks Facility expenditures causing a 15.9% increase over 2011

**TOWN OF WINDSOR**  
**GENERAL FUND EXPENDITURE SUMMARY by Division**  
**2012 BUDGET**

	2010 ACTUAL	2011 BUDGET	2011 PROJECTED	2012 BUDGET	% of 2012 Total
<b>EXPENDITURES</b>					
Town Clerk / Customer Service	\$512,314	\$461,959	\$475,393	\$544,564	4.4%
Mayor & Board, Municipal Court	\$306,567	\$1,509,660	\$1,079,962	\$1,110,295	8.9%
Town Mngr Finance, HR, Town Hall, Bs Redev/Growth	\$1,613,566	\$1,417,859	\$1,446,724	\$1,583,483	12.7%
Legal Services	\$549,140	\$391,000	\$428,683	\$370,000	3.0%
Planning & Zoning	\$552,897	\$509,070	\$486,508	\$522,474	4.2%
Police	\$2,111,131	\$2,385,696	\$2,359,349	\$2,560,555	20.6%
Streets, Public Works	\$1,335,509	\$1,319,549	\$1,283,965	\$1,362,020	11.0%
Engineering	\$550,651	\$567,648	\$559,864	\$583,852	4.7%
Parks, Recreation, Art/Heritage, Cemetery, Community Events	\$3,360,613	\$3,701,103	\$3,554,661	\$3,790,796	30.5%
<b>TOTAL EXPENDITURES</b>	<b>\$10,892,388</b>	<b>\$12,263,544</b>	<b>\$11,675,109</b>	<b>\$12,428,039</b>	<b>100.00%</b>

**2012 GENERAL FUND EXPENDITURES**  
**Percentage by Division**



*Financial Plan*

**TOWN OF WINDSOR  
EXPENDITURE SUMMARY by Fund and Division  
2012 BUDGET**

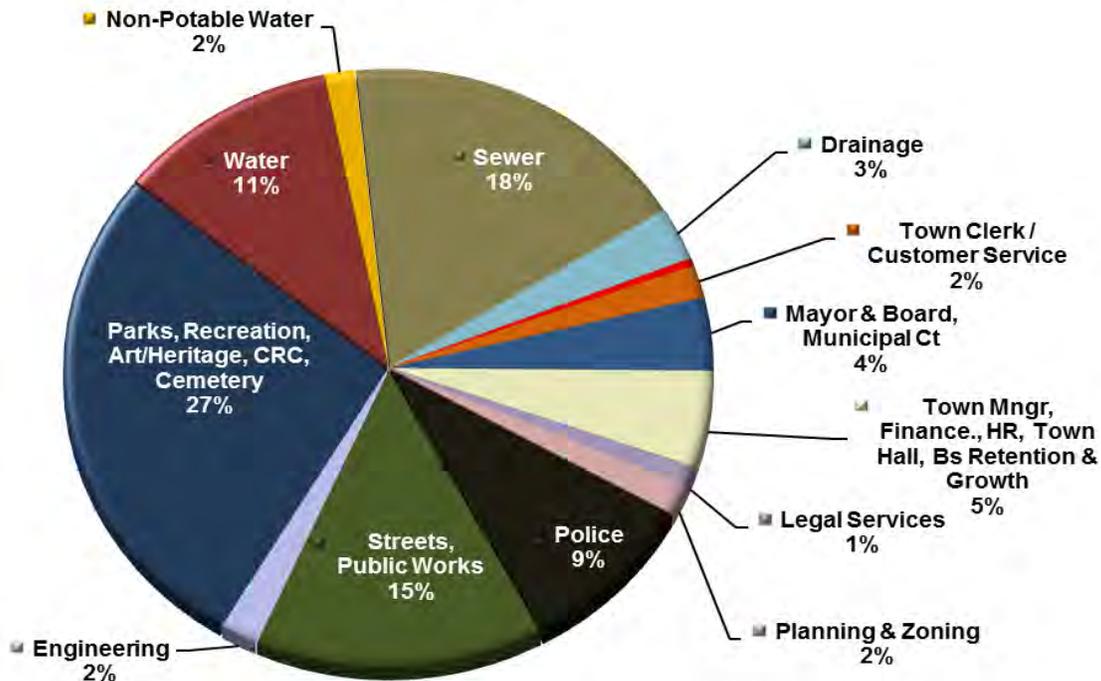
DIVISION / DEPARTMENT	General Fund	Park Improv. Fund	Cons. Trust Fund	Capital Improv. Fund	CRC Fund	Water Fund	Non-Potable Kern Fund	Sewer Fund	Drain Fund	Internal Service Funds	TOTAL
Town Clerk	\$544,564	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$81,696	\$626,260
Mayor & Board, Municipal Ct	\$1,110,295	\$0	\$0	\$262,653	\$0	\$0	\$0	\$0	\$0	\$36,706	\$1,409,653
Town Manager, Finance, HR, Town Hall, Bs Retention/ Growth	\$1,583,483	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$292,213	\$1,875,696
Legal Services	\$370,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$370,000
Planning & Zoning	\$522,474	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$79,792	\$602,266
Police	\$2,560,555	\$0	\$0	\$163,680	\$0	\$0	\$0	\$0	\$0	\$511,103	\$3,235,338
Streets, Public Works	\$1,362,020	\$0	\$0	\$3,480,762	\$0	\$0	\$0	\$0	\$0	\$356,200	\$5,198,981
Engineering	\$583,852	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$81,566	\$665,417
Parks, Rec. Art/Heritage, CRC, Com. Events, Cemetery	\$3,790,796	\$2,501,831	\$350,000	\$998,088	\$1,214,804	\$0	\$0	\$0	\$0	\$854,929	\$9,710,448
Water	\$0	\$0	\$0	\$0	\$0	\$3,865,966	\$0	\$0	\$0	\$109,196	\$3,975,162
Non-Potable Water	\$0	\$0	\$0	\$0	\$0	\$0	\$537,211	\$0	\$0	\$0	\$537,211
Sewer	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,212,426	\$0	\$158,679	\$6,371,105
Drainage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$975,048	\$58,496	\$1,033,544
Windsor Building Authority	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$145,080	\$145,080
<b>TOTAL EXPENDITURES</b>	<b>\$12,428,039</b>	<b>\$2,501,831</b>	<b>\$350,000</b>	<b>\$4,905,182</b>	<b>\$1,214,804</b>	<b>\$3,865,966</b>	<b>\$537,211</b>	<b>\$6,212,426</b>	<b>\$975,048</b>	<b>\$2,765,656</b>	<b>\$35,756,163</b>

**TOWN OF WINDSOR**  
**ALL FUND EXPENDITURE SUMMARY by Division**  
**2012 BUDGET**

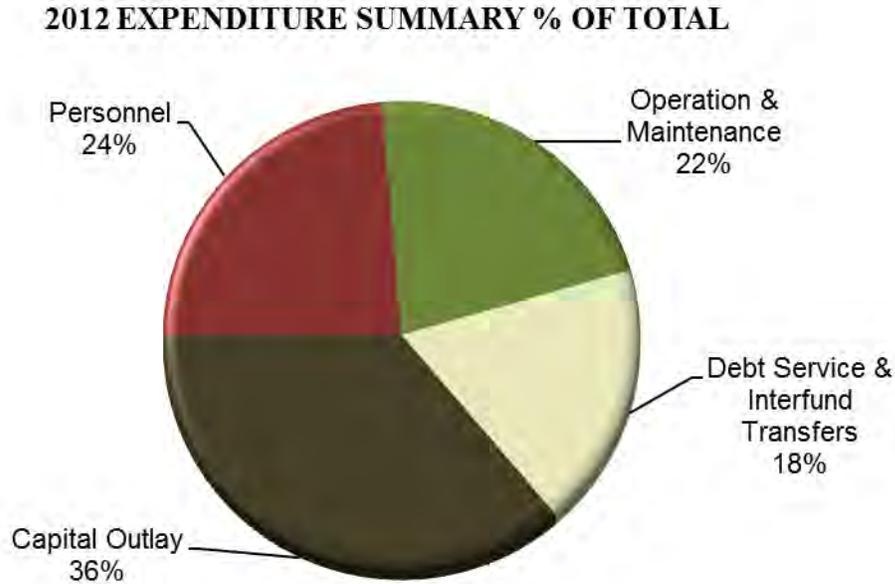
EXPENDITURES	2012 Total	% of Total	2011 Total	% Change 2011 - 2012
Town Clerk / Customer Service	\$626,260	2%	\$510,164	22.8%
Mayor & Board, Municipal Ct	\$1,409,653	4%	\$1,956,490	-27.9%
Town Mngr, Finance., HR, Town Hall, Bs Retention & Growth	\$1,875,696	5%	\$1,828,813	2.6%
Legal Services	\$370,000	1%	\$391,000	0.0%
Planning & Zoning	\$602,266	2%	\$583,528	3.2%
Police	\$3,235,338	9%	\$3,045,374	6.2%
Streets, Public Works	\$5,198,981	15%	\$5,961,318	-12.8%
Engineering	\$665,417	2%	\$629,160	5.8%
Parks, Recreation, Art/Heritage, CRC, Cemetery	\$9,710,448	27%	\$6,817,407	42.4%
Water	\$3,975,162	11%	\$5,135,088	-22.6%
Non-Potable Water	\$537,211	2%	\$913,979	-41.2%
Sewer	\$6,371,105	18%	\$1,868,832	240.9%
Drainage	\$1,033,544	3%	\$1,075,976	-3.9%
Windsor Building Authority	\$145,080	0%	\$145,000	0.0%
<b>TOTAL EXPENDITURES</b>	<b>\$35,756,163</b>	<b>100%</b>	<b>\$30,862,130</b>	<b>15.86%</b>

**2012 ALL FUND EXPENDITURE SUMMARY**

**% OF TOTAL by Division**



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



TOWN OF WINDSOR - 2012 BUDGET			
<u>Expenditure Summary</u>	Adopted	Proposed	% of Total
with percentage change	2011	2012	2012
Budget as Adopted:			
Personnel	\$8,223,072	\$8,452,955	24%
Operation & Maintenance	\$6,748,215	\$7,821,804	22%
Debt Service & Interfund Transfers	\$7,758,243	\$6,550,221	18%
Capital Outlay	\$8,132,601	\$12,931,183	36%
Total Original Budget	\$30,862,130	\$35,756,163	100.00%
	<b>Percentage Change</b>	<b>15.9%</b>	

*2012 Operation & Maintenance includes additional street maintenance*

*2012 Capital Outlay includes I-25/SH392 Interchange expenses and WWTP Headworks Facility, mainly supported by a grant and loan. Without the grant and loan the percentage change would be only 2.1%*

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## FINANCIAL PLAN

### CAPITAL IMPROVEMENT PLAN (CIP)

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The continuing growth of the Town of Windsor has increased the demand for high quality government services. Town of Windsor officials have been careful not to add full-time employees too quickly with the intent of avoiding layoffs in the 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 2012 Budget. Projects planned in the next four years (2013-2016) are approved by Town Board in concept only. Ongoing projects are placed in the 5-Year CIP and reviewed annually. The CIP is updated annually to address specific needs as they arise, or as Town Board goals and policies change.

**FUNDS ASSOCIATED WITH THE CIP**

There are multiple funds in the Town that include at least some expenditures associated with the Capital Improvement Plan (CIP). Some of these funds also include annual operating appropriations. Listed below is a brief description of the funds associated with the CIP for the Town of Windsor.

- Capital Improvement Fund (CIF) – This major fund provides for general governmental infrastructure including streets, parks, information systems, and facilities. Its broad

purpose makes this fund a key resource in achieving many of the Town's strategies for growth and maintenance of Town of Windsor infrastructure. Principal sources of funding for this fund are the 3% use tax on new construction (*approved in 1997*), 40% of the 3% sales tax, traffic impact fees and grants.

- Park Improvement Fund (PIF) – This is a special revenue major fund designed for new park construction and improvement. The main capital projects source of revenue for this fund is park impact fees. Larimer County Open Space Tax, used for open space projects only in Larimer County, and grants are also sources of revenue.
- Conservation Trust Fund (CTF) – This is a special revenue non-major fund with Lottery Funds as its main source of revenue for capital projects. These funds are earmarked for park and trail construction and improvements. Grants and interest are other revenue sources.
- Community Recreation Center Fund (CRCF) – This is a non-major special revenue fund as well, with its main source of revenue for capital projects being the 0.2% use tax (*approved in 2002*). Center construction, operation and maintenance, and programs are paid from this fund along with the capital projects and bond debt servicing.
- Water, Non-Potable Water/Kern Reservoir, Sewer and Storm Drainage Funds – These funds, with the exception of the Non-Potable Water/Kern Reservoir Fund, 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 and inter-fund loans and/or transfers, and oil and gas severance tax included as budgetary revenues.

**Small Equipment Items:**

Along with capital assets and improvements costing over \$5000, 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-\$4,999. 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 2012**

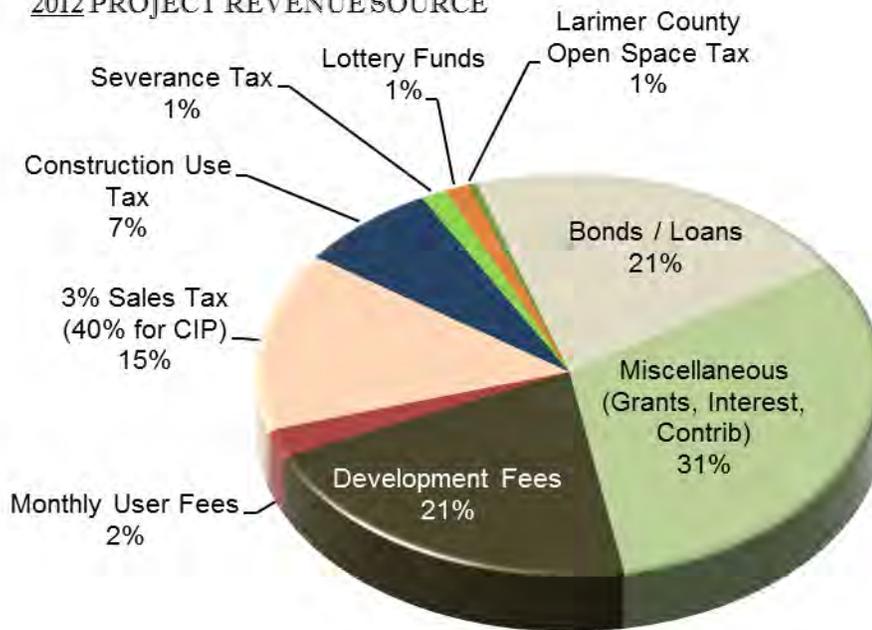
The first year (2012) of the Capital Improvement Plan is highlighted in this section and listed as capital outlay by fund in the DETAIL BUDGET section the Budget.

The following are the major Capital Projects for 2012. A detailed listing follows on page 174.

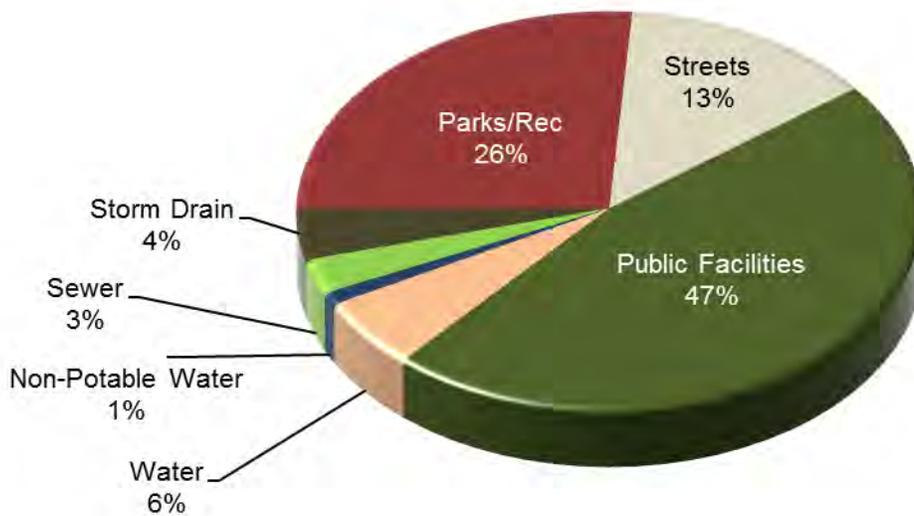
MAJOR 2012 CAPITAL IMPROVEMENT PLAN PROJECTS			
FUND		Description	20112 Budget
SEWER	Sewer Impact	Wastewater Treatment Plant (WWTP) upgrades/Headworks & Lift Station w/ \$1673,890 EDA Grant, CWRPDA Loan	\$4,829,100
CIF	Street CIF	Street maintenance	\$1,345,778
CIF	Street CIF	I-25/SH392 Interchange improvements (2011-2013 total Windsor share \$2.5M total)	\$1,250,000
PIF	Poudre Heights PIF	Poudre Heights Park development	\$1,200,000
PIF & CIF	DIAM VLY	Diamond Valley Plaza balance (1/2 PIF & 1/2 CIF) plus overage	\$1,179,444
PIF	Prospect PIF	Prospect Park design and development	\$423,000
DRAIN	Drain Impact	Law Basin Master Plan Channel - w/ 75% FEMA PDM Grant (2012-2014)	\$372,300
CTF	Win Tr CTF	Windsor Trail Upgrades, Greeley #2 Trail w/ \$200,000 State Trails Grant	\$340,000
PIF	Bison PIF	Bison Ridge Park development	\$330,417
WATER	Water Impact	Three million gallon water tank \$3M total 2012-2013 w/ 50% DOLA Energy Grant	\$300,000
CIF	Street CIF	I-25/SH392 Interchange signage, wall and landscape enhancements	\$250,000
SEWER	Sewer User Fees	Replace force main to gravity sewer	\$165,000
SEWER	Sewer Impact	Sewer Line Oversizing	\$150,000
NON-POT	Non-Pot Water	Non-Potable Water - Easement acquisition & SCADA	\$140,668
CIF	Street CIF	Welcome to Windsor Signage Project	\$122,800
DRAIN	Drain Impact	Culvert at 7th Street at Riverplace Drive	\$120,000
WATER	Water Impact	Northern Integrated Supply Project (NISP)	\$ 83,000
DRAIN	Drain User Fees	Main Street storm drain replacement / improvement	\$78,000
SEWER	Sewer Impact	Sewer UV System	\$70,000
CIF	Street CIF	Bridge Replacement WCR21 Bridge w/ 80% CDOT grant	\$60,000
WATER	Water Impact	Water Line Oversizing	\$50,000
CIF	Street CIF	RR Crossing Improvements / Repairs	\$42,000
CIF	Street CIF	Ball Park / Colo 257 & Cemetery	\$42,000
CIF	CRC CIF	CRC Feasibility Study for Aquatics & Wellness component	\$30,000
PIF	Winter Farm PIF	Winter Farm Park Development	\$30,000
CIF	Museum CIF	Museums - Interpretive Landscape Irrigation Plans & LA Design / Depot Deck Replacement	\$30,000
WATER	Water Impact	Easement Alden Hill's Property	\$29,000
PIF	PIF LCOS	Poudre Trail install concrete in Three Bells I Conserv. Easement	\$25,000
CIF	Street CIF	WCR 23/SH 392 intersection improvements design	\$25,000
			<b>\$13,100,507</b>

Fund Codes: **PIF** – Park Improvement, **CTF** – Conservation Trust, **CIF** – Capital Improvement, **NPWF** – Non-Potable Water

**CAPITAL IMPROVEMENT PLAN  
2012 PROJECT REVENUE SOURCE**



**CAPITAL IMPROVEMENT PLAN  
2012 PROJECT EXPENDITURES by project type**



**2012 MAJOR CAPITAL PROJECTS  
REQUEST DETAIL**

Project Name	<u>WWTP Upgrade Headworks &amp; Lift Station</u>				Scheduled Start	2010		
Department/Division	Public Works / Sewer				Scheduled Completion	2012		
Requestor	D Wagner				Departmental Priority	Priority II -SHOULD DO		
Account Number	07-482-8433-900				Departmental Ranking	2 Important		
<b>Project Description and Location:</b>								
New lift station headworks facility to handle all of Windsor's wastewater prior to treatment. Location will be at the existing WWTP site. Start construction in 2011 and completion in 2012. EDA Grant equals \$1,673,890 which is 35.19% of project. Consulting for bidding equals \$9,200. Construction engineering equals \$250,000. Construction equals \$4,742,000. 5% contingency equals \$237,100.								
<b>Project Justification and Relationship to Town Board Goals and Master Plans:</b>								
This is necessary to help with grit removal and screening of solids. This facility will consist of a new lift station which will include an influent screen and screenings compactor, influent wetwell, dry pit sewage pumps, a grit collector and standby generator. This new facility will significantly improve pumping capacity which is now necessary to accommodate increases in the service population and sewage flows over the planning period. This will also prepare if a big industrial user would locate in the Great Western Industrial area.								
<b>Project Costs/Year</b>	2011	2012	2013	2014	2015	2016		Total
Engineering:	9,200	250,000						259,200
Construction:	400,000	4,342,000						4,742,000
Contingency		237,100						237,100
<b>Total:</b>	409,200	4,829,100	-	-	-	-		5,238,300
<b>Funding Sources</b>								
Sewer Impact Fees		586,343						586,343
CWRPDA Loan	409,200	2,568,867						2,978,067
EDA Grant		1,673,890						1,673,890
<b>Total</b>	409,200	4,829,100	-	-	-	-		5,238,300
<b>Operating Budget Impact:</b> Will use existing resources to maintain								

Project Name	<u>Street Maintenance Program</u>				Scheduled Start			
Department/Division	Engineering				Scheduled Completion	Ongoing		
Requestor	D Wagner				Departmental Priority	Priority II –SHOULD DO		
Account Number	04-429-6278				Departmental Ranking	2 Important		
<b>Project Description and Location:</b>								
2012 -• asphalt overlay (\$745,778) on the following streets: WCR 17 (Crossroads to WCR 60), WCR 76 (0.44 mile west of WCR 15 and 0.22 miles east)								
<ul style="list-style-type: none"> <li>• asphalt overlay (\$350,000) Main St. from 15th to 7th St - this will be a CDOT project with Windsor sharing the cost</li> <li>• asphalt sealcoating, crack sealing, concrete replacement (\$250,000): TBD</li> </ul>								
2013 -• asphalt overlay (\$781,877) on these streets: 7th St (Eastman Pk Dr to Riverplace Dr), WCR 17 (WCR 60 to Iron Mountain)								
<ul style="list-style-type: none"> <li>• asphalt sealcoating, crack sealing, concrete replacement (\$250,000): TBD</li> </ul>								
<b>Project Justification and Relationship to Town Board Goals and Master Plans:</b>								
It contributes to the following Town Board goal: Effective Transportation System.								
In the Pavement Management Plan dated Sept. 2008, there are graphs that illustrate that if only \$500K per year is spent on Maintenance and Rehabilitation then the overall condition of Windsor's streets will decline and the unfunded need will get larger each year. If \$1.5 million per year is spent then the unfunded need will decline each year. If \$1.0 million per year is spent then the unfunded need will not change until approximately year 2020 when it begins to increase.								
<b>Project Costs/Year</b>		2012	2013	2014	2015	2016		Total
Asphalt Overlay		1,095,778	781,877	751,134	729,839	726,819		4,085,447
Concrete replacement, crack seal, chip seal		250,000	250,000	250,000	250,000	250,000		1,250,000
<b>Total:</b>		1,345,778	1,031,877	1,001,134	979,839	976,819		5,335,447
<b>Funding Sources</b>								
Sales & Use Tax		1,345,778	1,031,877	1,001,134	979,839	976,819		5,335,447
<b>Total</b>		1,345,778	1,031,877	1,001,134	979,839	976,819		5,335,447
<b>Operating Budget Impact:</b> None as Town will maintain w/current O&M								

Project Name	<b><u>I-25 / SH 392 Interchange Improvements</u></b>	Scheduled Start	2011				
Department/Division	CIF/Streets	Scheduled Completion	2013				
Requestor	K Arnold/D Wagner	Departmental Priority	Priority I -MUST DO				
Account Number	04-429-8445-900	Departmental Ranking	1 Critical				
<b>Project Description and Location:</b>							
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.							
<b>Project Justification and Relationship to Town Board Goals and Master Plans:</b>							
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.							
<b>Project Costs/Year</b>	2011	2012	2013	2014	2015	2016	Total
Other:	625,000	1,250,000	625,000				2,500,000
<b>Total:</b>	625,000	1,250,000	625,000	-	-	-	2,500,000
<b>Funding Sources</b>							
Loan from Water Fund	312,500	625,000	312,500				1,250,000
Transfer from Gen Fund	312,500	625,000	312,500				1,250,000
<b>Total</b>	625,000	1,250,000	625,000	-	-	-	2,500,000
<b>Operating Budget Impact:</b> None to Town as CDOT will maintain							

Project Name	<b><u>NP Poudre Heights Park</u></b>	Scheduled Start	2012			
Department/Division	Parks & Recreation / Parks & Open Space	Scheduled Completion	2012			
Requestor	M Chew	Departmental Priority	Priority III -COULD DO			
Account Number	02-476-8412	Departmental Ranking	3 Important / but could wait			
<b>Project Description and Location:</b>						
Park development or maintenance according to Parks, Recreation and Open Lands Master Plan, and established priority. 2012 Design work: \$30,000 2012 Development: \$1,170,000						
<b>Project Justification and Relationship to Town Board Goals and Master Plans:</b>						
Goal 3: Town Government Goal 5: Quality Development through Managed Growth						
<b>Project Costs/Year</b>	2012	2013	2014	2015	2016	Total
Engineering/Planning	30,000					30,000
Construction	1,170,000					1,170,000
<b>Total:</b>	1,200,000	-	-	-	-	1,200,000
<b>Funding Sources</b>						
PIF Neighborhood	1,200,000					1,200,000
<b>Total</b>	1,200,000	-	-	-	-	1,200,000
<b>Operating Budget Impact</b>						
Staffing Costs	5,000					5,000
Operating Costs	7,000					7,000
<b>Total</b>	12,000	-	-	-	-	12,000

*Financial Plan*

Project Name	<u><b>CP Diamond Valley Park</b></u>				Scheduled Start	2011		
Department/Division	<u>Parks &amp; Recreation / Parks &amp; Open Space</u>				Scheduled Completion	2012		
Requestor	<u>M Chew</u>				Departmental Priority	<u>Priority III -COULD DO</u>		
Account Number	<u>04-445-8412 and 02-445-8412 (2011 &amp; 2012)</u>				Departmental Ranking	<u>3 Important / but could wait</u>		
<b>Project Description and Location:</b>								
Park development or maintenance according to Parks, Recreation and Open Lands Master Plan, and established priority. 2011 Design :\$20,000 and water/sewer line: \$11,000 from PIF funds 2012 - Moved 1/2 to 2011 based on revenues Ballfield lighting: \$330,000; Concession / RR bldg \$297,429; site and other work \$969,462 (1/2 PIF and 1/2 CIF), \$380,998 bid overage. Remaining development per Master Plan: \$19,067,129								
<b>Project Justification and Relationship to Town Board Goals and Master Plans:</b>								
Goal 3: Town Government and Goal 5: Quality Development through Managed Growth								
<b>Project Costs/Year</b>	2011	2012	2013	2014	2015	2016	Unfunded	Total
Engineering/Planning	20,000							20,000
Construction (overage)	11,000	380,998					19,067,129	19,459,127
Other:	798,446	798,446						1,596,891
<b>Total:</b>	829,446	1,179,444	-	-	-	-	19,067,129	21,076,018
<b>Funding Sources</b>								
CIF - Sales & Use Tax	410,946	791,944					19,067,129	20,270,018
PIF community funds	418,500	387,500						806,000
<b>Total</b>	829,446	1,179,444	-	-	-	-		21,076,018
<b>Operating Budget Impact</b>								
Staffing Costs	5,000							5,000
Operating Costs	10,000							10,000
<b>Total</b>	15,000		-	-	-	-	-	15,000

Project Name	<u><b>NP Prospect Park</b></u>				Scheduled Start	2011		
Department/Division	<u>Parks &amp; Recreation / Parks &amp; Open Space</u>				Scheduled Completion	2012		
Requestor	<u>M Chew</u>				Departmental Priority	<u>Priority I -MUST DO</u>		
Account Number	<u>02-473-8412 &amp; 04-473-8412</u>				Departmental Ranking	<u>2 Important</u>		
<b>Project Description and Location:</b>								
Park development or maintenance according to Parks, Recreation and Open Lands Master Plan, and established priority. Per Development Agreement the development has met the requirements for this park. 2012 Master Plan: \$23,000 (02-473-8412) and Park development: \$400,000 (04-473-8412)								
<b>Project Justification and Relationship to Town Board Goals and Master Plans:</b>								
Goal 3: Town Government Goal 5: Quality Development through Managed Growth								
<b>Project Costs/Year</b>		2012	2013	2014	2015	2016		Total
Engineering/Planning		23,000						23,000
Construction		400,000						400,000
<b>Total:</b>		423,000	-	-	-	-		423,000
<b>Funding Sources</b>								
PIF Neighborhood		400,000						423,000
CIF – Sales & Use Tax		23,000						
<b>Total</b>		423,000	-	-	-	-		423,000
<b>Operating Budget Impact</b>								
Staffing Costs		5,000						5,000
Operating Costs		7,000						7,000
<b>Total</b>		-	12,000	-	-	-	-	12,000

*Financial Plan*

Project Name	<b><u>Law Basin Master Plan Channel - PDM Grant</u></b>	Scheduled Start	2012
Department/Division	<u>Engineering</u>	Scheduled Completion	2014
Requestor	<u>D Wagner</u>	Departmental Priority	Priority II -SHOULD DO
Account Number	<u>08-483-8458-900</u>	Departmental Ranking	2 Important
<b>Project Description and Location:</b>			
Pre-disaster Mitigation (PDM) Project -Construct a drainage channel from the Law Ditch south to SH 392, culverts across SH 392 at WCR 21, and channel from SH 392 south to railroad as called for in Windsor's Storm Drainage Master Plan.			
Property Acquisition = 13.8 acres			
Requires application & approval of FEMA PDM Grant. Benefit/Cost Ratio for project must be 1.0 or greater. Grant would pay 75% of costs.			
<b>Project Justification and Relationship to Town Board Goals and Master Plans:</b>			
The channel was included in Windsor's Storm Drainage Master Plan that was written in 2003.			
It is needed to convey 10-year drainage flows south at SH 392 so they don't flood existing houses that are west of WCR 21 along north side of SH 392.			
<b>Project Costs/Year</b>		2012	2013
Property Acquisition		310,000	
Engineering/Planning		62,300	259,200
Construction			56,500
<b>Total:</b>		372,300	509,200
			1,412,500
			1,662,500
		-	-
			2,350,500
<b>Funding Sources</b>			
Impact Fees (25%)		93,075	127,300
FEMA PDM grant (75%)		279,225	381,900
<b>Total</b>		372,300	509,200
			1,469,000
		-	-
			2,350,500
<b>Operating Budget Impact:</b> Beginning 2013 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
Operating Costs			12,000
<b>Total</b>			19,935
			7,935
			12,000
			19,935
			-
			23,805
			36,000
			59,805

Project Name	<b><u>Windsor Trail</u></b>	Scheduled Start	2011
Department/Division	<u>Parks &amp; Recreation / Parks &amp; Open Space</u>	Scheduled Completion	2016
Requestor	<u>M Chew</u>	Departmental Priority	Priority III -COULD DO
Account Number	<u>03-441-8412</u>	Departmental Ranking	3 Important / but could wait
<b>Project Description and Location:</b>			
Upgrades and installation of new trails or trail amenities.			
2012 Greeley #2 Trail 15th Street to Grasslands: \$140,000; State Trails grant of \$200,000 held over from 2011			
2014 Jacoby Road #2 Ditch Crossing and to Three Bells: \$50,000; State Trails grant of \$100,000			
2016 Water Valley South to East 257: \$100,000 (potential collaboration w/ Poudre Tech Metro Dist.); State Trails grant of \$150,000			
<b>Project Justification and Relationship to Town Board Goals and Master Plans:</b>			
Goal 3: Town Government, Goal 4: Effective Transportation System, Goal 5: Quality Development			
<b>Project Costs/Year</b>		2012	2013
Construction		340,000	
<b>Total:</b>		340,000	-
			150,000
			-
			250,000
			740,000
<b>Funding Sources</b>			
CTF		140,000	
State Trails Grant			50,000
<b>Total</b>		340,000	-
			150,000
			-
			250,000
			740,000
<b>Operating Budget Impact</b>			
Staffing Costs			1,000
Operating Costs			2,000
<b>Total</b>			3,000
			-
			1,000
			2,000
			-
			3,000
			2,000
			4,000
			6,000

Project Name	<b>NP Bison Ridge Park</b>	Scheduled Start						2012
Department/Division	Parks & Recreation / Parks & Open Space	Scheduled Completion						2012
Requestor	M Chew	Departmental Priority						Priority III -COULD DO
Account Number	02-475-8412	Departmental Ranking						3 Important / but could wait
<b>Project Description and Location:</b>								
Park development or maintenance according to Parks, Recreation and Open Lands Master Plan, and established priority.								
2012 Site work, landscape, amenities & signs: \$255,417								
2012 Water tap: \$75,000								
<b>Project Justification and Relationship to Town Board Goals and Master Plans:</b>								
Goal 3: Town Government								
Goal 5: Quality Development through Managed Growth								
<b>Project Costs/Year</b>		2012	2013	2014	2015	2016		Total
Construction		330,417						330,417
<b>Total:</b>		330,417	-	-	-	-		330,417
<b>Funding Sources</b>								
PIF Neighborhood		330,417						330,417
<b>Total</b>		330,417	-	-	-	-		330,417
<b>Operating Budget Impact</b>								
Staffing Costs		6,000						6,000
Operating Costs		12,000						12,000
<b>Total</b>		18,000	-	-	-	-		18,000

Project Name	<b>3 Million Gallon Water Tank</b>	Scheduled Start						2012
Department/Division	Public Works / Water	Scheduled Completion						2013
Requestor	T Walker	Departmental Priority						Priority II -SHOULD DO
Account Number	06-471-8456-900	Departmental Ranking						1 Critical
<b>Project Description and Location:</b>								
3MG in-ground concrete storage reservoir, 2012 is the design, 2013 is construction								
<b>Project Justification and Relationship to Town Board Goals and Master Plans:</b>								
The added storage is necessary to meet our current peak demands during the summer of 3.7MGD of water per day. We currently do not have enough storage capacity in case of a major fire.								
<b>Project Costs/Year</b>		2012	2013	2014	2015	2016		Total
Engineering/Planning		300,000						300,000
Construction			3,000,000					3,000,000
<b>Total:</b>		300,000	3,000,000	-	-	-		3,300,000
<b>Funding Sources</b>								
Impact Fees		150,000	1,500,000					1,650,000
DOLA Energy Grant		150,000	1,500,000					1,650,000
<b>Total</b>		300,000	3,000,000	-	-	-		3,300,000



Project Name	<u><b>Sewer Line Oversizing</b></u>	Scheduled Start						
Department/Division	<u>Engineering</u>	Scheduled Completion	ongoing					
Requestor	<u>D Wagner</u>	Departmental Priority	Priority I -MUST DO					
Account Number	<u>07-481-8452</u>	Departmental Ranking	1 Critical					
<b>Project Description and Location:</b>								
Reimburse anyone who oversizes a sewer main at the request of the Town in order to provide sewer to future growth areas.								
<b>Project Justification and Relationship to Town Board Goals and Master Plans:</b>								
Sewer mains that are the backbone of the sewer system are typically larger than those that provide localized service to a single development. It is important and more cost effective to construct the larger lines in association with private development.								
<b>Project Costs/Year</b>		2012	2013	2014	2015	2016		Total
Construction		150,000	220,000	250,000				770,000
<b>Total:</b>		150,000	220,000	250,000	-	-	-	770,000
<b>Funding Sources</b>								
Impact Fees		150,000	220,000	250,000	-	-		770,000
<b>Total</b>		150,000	220,000	250,000	-	-	-	770,000

Project Name	<u><b>Non-Potable Water</b></u>	Scheduled Start	2010						
Department/Division	<u>Parks &amp; Recreation / Parks &amp; Open Space</u>	Scheduled Completion	2015						
Requestor	<u>M Chew</u>	Departmental Priority	Priority I -MUST DO						
Account Number	<u>14-484-8456 &amp; 8494 &amp; 8410</u>	Departmental Ranking	1 Critical						
<b>Project Description and Location:</b>									
Requirements of change of use case (legal obligations) and necessary development. MS = measuring structure per master plan.									
2012 SCADA Ruff MS \$36,493, DV Lind MS \$38,331, Folkstone MS \$9,351, Springer Ditch MS \$46,493 (\$10,000 for Easement Acquisition).									
2013 Eastman Park south water storage development, \$200,000; redrill Boardwalk Park well \$36,700; Acquisition of additional Non-Potable water \$200,000									
2014 Eastman Park south water storage development \$200,000; Poudre Plan corrections and Town Hall connection to Main Park \$30,000; Acquisition of additional Non-Potable water \$200,000; Install pump at Covenant \$49,000									
2015 Acquisition of additional Non-Potable water \$200,000; Modify Chimney Park north to Non-Potable \$78,000; (Not reflected: too much is unknown at this point regarding the cost of developing the Eastman Park storage there is a possible shortfall of \$1,843,000)									
Unfunded: Water acquisition \$2,239,800; Pipe Kern lateral through Universal Forest Products yard \$53,000; Drip irrigation at Folkstone Tree Nursery \$15,000									
<b>Project Justification and Relationship to Town Board Goals and Master Plans:</b>									
Goal 3: Town Government									
Goal 5: Quality Development									
<b>Project Costs/Year</b>		2011	2012	2013	2014	2015	2016	Unfunded	Total
Property Acquisition (8410)			10,000						10,000
Engineering/Planning (8456)		42,500	22,000						64,500
Construction (8456)		232,000	108,668	236,700	279,000	78,000		68,000	1,002,368
Water Acquisition (8494)				200,000	200,000	200,000	200,000	2,239,800	3,039,800
<b>Total:</b>		274,500	140,668	436,700	479,000	278,000	200,000	2,307,800	4,116,668
<b>Funding Sources</b>									
Non-Potable Water Fund		274,500	140,668	436,700	479,000	278,000	200,000	2,307,800	4,116,668
<b>Total</b>		274,500	140,668	436,700	479,000	278,000	200,000	2,307,800	4,116,668

Project Name	<b>Welcome to Windsor Sign Project</b>	Scheduled Start	2012
Department/Division	Town Manager/Planning	Scheduled Completion	2012
Requestor	K Arnold / J Plummer	Departmental Priority	Priority III -COULD DO
Account Number	04-429-8400 & 04-429-6218	Departmental Ranking	3 Important / but could wait
<b>Project Description and Location:</b>			
2 large monument signs with stacked stone base, landscaping, irrigation, electrical, lights and purchase of easement if necessary (\$80,000) 04-429-8440			
1 medium monument sign (\$10,000) 04-429-8440			
4 small welcome signs (\$800) 04-429-6218			
2 mobile message boards (\$32,000) 04-429-8440			
<b>Project Justification and Relationship to Town Board Goals and Master Plans:</b>			
Build community spirit and pride - increase awareness of programs with the flashing message boards. Entry signs will promote Windsor including the downtown and lake area as a destination and focal point. The signs are an extension of the completion of the I-25/392 interchange, promoting Windsor Town Center.			
<b>Project Costs/Year</b>		2012	2013
Property Acquisition		32,000	
Construction		90,000	-
Other: small signs		800	
<b>Total:</b>		122,800	-
<b>Funding Sources</b>			
Sales & Use Tax		122,800	
<b>Total</b>		122,800	-
<b>Operating Budget Impact - some minimal landscape maintenance and electricity - costs absorbed</b>			

Project Name	<b>7th St. at Riverplace Dr. Culvert</b>	Scheduled Start	2012
Department/Division	Engineering	Scheduled Completion	2012
Requestor	D Wagner	Departmental Priority	Priority II -SHOULD DO
Account Number	08-483-8458	Departmental Ranking	2 Important
<b>Project Description and Location:</b>			
Concrete box culvert across 7th St. near Riverplace Dr. that would convey water from the west side of 7th to the east side in the event that Poudre River flows reach a level where they spill into the Poudre Heights pond as was the case in June 2010.			
<b>Project Justification and Relationship to Town Board Goals and Master Plans:</b>			
Water in the Poudre River historically spills and follows the Eaton Ditch when the river exceeds 3,000 cfs. The water that follows the Eaton Ditch travels southeast toward the intersection of 7th and Riverplace Dr. where it overtops 7th St., resulting in the closing of 7th St. 7th St. is the south arterial entrance to Windsor. Water Valley South, Poudre Heights and Hilltop Estates are residential developments that are cut off from direct access by emergency personnel. The high traffic intersection of WCR 17 and US Highway 34 is also cut off from direct access by emergency personnel.			
<b>Project Costs/Year</b>		2012	2013
Engineering/Planning		15,000	
Construction		105,000	
<b>Total:</b>		120,000	-
<b>Funding Sources</b>			
Impact Fees		120,000	
<b>Total</b>		120,000	-

*Financial Plan*

Project Name	<u><b>Northern Integrated Supply Project (NISP)</b></u>	Scheduled Start	<u>2004</u>
Department/Division	<u>Engineering</u>	Scheduled Completion	<u>2025</u>
Requestor	<u>D Wagner</u>	Departmental Priority	<u>Priority II -SHOULD DO</u>
Account Number	<u>06-471-8456</u>	Departmental Ranking	<u>2 Important</u>

**Project Description and Location:**

The Northern Integrated Supply Project includes 15 local governments and water districts in the North Front Range. The proposed project is currently going through the Environmental Impact Study phase. The project proposes to build a system of water storage and conveyance for a new yield of 40,000 acre-feet.  
 May need a \$10,000,000 bond issue in 2014 to cover costs.

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

New water supplies are necessary in order to meet the following Town Board goals:  
 Diverse, Growing Local Economy  
 Exceptional Services and Financially Responsible

Project Costs/Year	2011	2012	2013	2014	2015	2016	Total
Engineering/Planning	124,000	83,000	324,000				531,000
Construction				1,292,000	7,308,000	7,308,000	15,908,000
<b>Total:</b>	124,000	83,000	324,000	1,292,000	7,308,000	7,308,000	16,439,000

**Funding Sources**

Impact fees	124,000	83,000	324,000	1,292,000	7,308,000	7,308,000	16,439,000
<b>Total</b>	124,000	83,000	324,000	1,292,000	7,308,000	7,308,000	16,439,000

Project Name	<u><b>Main St. Storm Drain replacement/improvement</b></u>	Scheduled Start	<u>2012</u>
Department/Division	<u>Public Works</u>	Scheduled Completion	<u>2012</u>
Requestor	<u>T Walker</u>	Departmental Priority	<u>Priority II -SHOULD DO</u>
Account Number	<u>08-483-6237</u>	Departmental Ranking	<u>2 Important</u>

**Project Description and Location:**

Replace or reline storm drain under Main Street at Chimney Park Drive.

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

4) Maintain Windsor's streets to safe standards through adequate maintenance.

Project Costs/Year	2012	2013	2014	2015	2016	Total
Other:	78,000					78,000
<b>Total:</b>	78,000	-	-	-	-	78,000

**Funding Sources**

Monthly User fees	78,000	-	-	-	-	78,000
<b>Total</b>	78,000	-	-	-	-	78,000

*Financial Plan*

Project Name	<b>UV System</b>	Scheduled Start						2012
Department/Division	Pub Works / Sewer System	Scheduled Completion						2012
Requestor	T Walker	Departmental Priority						Priority I -MUST DO
Account Number	07-481-8456	Departmental Ranking						2 Important
<b>Project Description and Location:</b>								
This is the disinfecting mechanism to treat our wastewater before it is discharged to the river as effluent. It is very antiquated and needs to be replaced in 2012.								
<b>Project Justification and Relationship to Town Board Goals and Master Plans:</b>								
This is needed so the town can continue to be proactive in improving the town infrastructure. This is also imperative to keep us in compliance with our discharge permit with the State of Colorado.								
<b>Project Costs/Year</b>		2012	2013	2014	2015	2016		Total
Other:		70,000						70,000
<b>Total:</b>		70,000	-	-	-	-		70,000
<b>Funding Sources</b>								
Sewer Impact Fees		70,000						70,000
<b>Total</b>		70,000	-	-	-	-		70,000
<b>Operating Budget Impact-savings due to replacement of maintenance of antiquated system</b>								
Operating Costs		(17,000)						(17,000)
<b>Total</b>		(17,000)	-	-	-	-		(17,000)

Project Name	<b>Bridge Repairs</b>	Scheduled Start						2010
Department/Division	Pub Works / Streets / Engineering	Scheduled Completion						Ongoing
Requestor	D Wagner	Departmental Priority						Priority III -COULD DO
Account Number	04-429-8445-901	Departmental Ranking						2 Important
<b>Project Description and Location:</b>								
2011 replace bridge on 15th St at Greeley No. 2 Canal - additional grant of \$126,000 totaling \$336,000 grant funds								
2012 - design replacement bridge on WCR 21 at Greeley No. 2 Canal w/80% grant (\$60,000)								
2013 - construct replacement bridge on WCR 21 at Greeley No. 2 Canal w/80% grant (\$559,000)								
2013 - replace railing on 7th St./Poudre River Bridge as recommended in state bridge inspection report								
<b>Project Justification and Relationship to Town Board Goals and Master Plans:</b>								
Safety issues. TB Goal to upgrade infrastructure to support future growth and development and effective transportation.								
<b>Project Costs/Year</b>	2011	2012	2013	2014	2015	2016		Total
Engineering/Planning		60,000						60,000
Construction WCR 21	430,000		559,000					559,000
Construction 7th St			33,000					33,000
<b>Total:</b>	430,000	60,000	592,000	-	-	-		652,000
<b>Funding Sources</b>								
Sales Tax	94,000	12,000	144,800	-	-			156,800
Grant CDOT	336,000	48,000	447,200	-	-			495,200
<b>Total</b>	430,000	60,000	592,000	-	-	-		652,000
<b>Operating Budget Impact:</b> Under current maintenance schedules								

Project Name	<u><b>Water Line Oversizing</b></u>					Scheduled Start		
Department/Division	<u>Engineering</u>					Scheduled Completion	<u>ongoing</u>	
Requestor	<u>D Wagner</u>					Departmental Priority	<u>Priority I -MUST DO</u>	
Account Number	<u>06-471-8452</u>					Departmental Ranking	<u>1 Critical</u>	
<b>Project Description and Location:</b> Reimburse anyone who oversizes a water main at the request of the Town in order to provide water to future growth areas.								
<b>Project Justification and Relationship to Town Board Goals and Master Plans:</b> Water mains that are the backbone of the water system are typically larger than those that provide localized service to a single development. It is important and more cost effective to construct the larger lines in association with private development.								
<b>Project Costs/Year</b>	2011	2012	2013	2014	2015	2016		<b>Total</b>
Construction	50,000	50,000	120,000	150,000	150,000	150,000		670,000
<b>Total:</b>	50,000	50,000	120,000	150,000	150,000	150,000		670,000
<b>Funding Sources</b>								
Impact Fees	50,000	50,000	120,000	150,000	150,000	150,000		670,000
<b>Total</b>	50,000	50,000	120,000	150,000	150,000	150,000		670,000

Project Name	<u><b>Railroad Crossing Improvements</b></u>					Scheduled Start		
Department/Division	<u>Pub Works / Streets</u>					Scheduled Completion	<u>Ongoing</u>	
Requestor	<u>T Walker</u>					Departmental Priority	<u>Priority II -SHOULD DO</u>	
Account Number	<u>04-429-8445</u>					Departmental Ranking	<u>2 Important</u>	
<b>Project Description and Location:</b> 2011 - Universal 2012 - Ball Park/Colo 257 & Cemetery 2013 - 7th Street Out years repairs are determined on crossing most critical in need of repair/improvement.								
<b>Project Justification and Relationship to Town Board Goals and Master Plans:</b> TB Goal to upgrade infrastructure to support future growth and development and effective transportation.								
<b>Project Costs/Year</b>	2011	2012	2013	2014	2015	2016	Unfunded	<b>Total</b>
Other:	56,000	42,000	24,000				174,000	296,000
<b>Total:</b>	56,000	42,000	24,000	-	-	-	174,000	296,000
<b>Funding Sources</b>								
Use Tax or Impact Fee	56,000	42,000	24,000					122,000
<b>Total</b>	56,000	42,000	24,000	-	-	-	-	122,000
<b>Operating Impact:</b> Will be maintained by Railroad								



Project Name	<u>Town of Windsor Museum</u>	Scheduled Start	2012					
Department/Division	<u>Parks &amp; Recreation / Art &amp; Heritage</u>	Scheduled Completion	2016					
Requestor	<u>M Chew</u>	Departmental Priority	Priority III -COULD DO					
Account Number	<u>04-456-8420</u>	Departmental Ranking	3 Important / but could wait					
<b>Project Description and Location:</b>								
Museum building restoration or improvements:								
2012 Interpretive Landscape Irr. Plans and LA Design / Depot Deck Replacement: \$30,000								
2013 Interpretive Landscape Implementation: \$50,000								
2014 German Four Square Renovation: \$25,000								
2015 Eaton House Master Plan: \$50,000								
2016 Eaton House Renovation: \$200,000								
<b>Project Justification and Relationship to Town Board Goals and Master Plans:</b>								
Goal 1: Downtown and Lake								
Goal 2: Diverse, Growing Local Economy								
Goal 3: Town Government								
Potential grant matches exist.								
<b>Project Costs/Year</b>		2012	2013	2014	2015	2016		Total
Engineering/Planning		10,000	-	-	-	-		10,000
Construction		20,000	50,000	25,000	50,000	200,000		145,000
<b>Total:</b>		30,000	50,000	25,000	50,000	200,000		155,000
<b>Funding Sources</b>								
CIF - Sales & Use Tax		30,000	50,000	25,000	50,000	200,000		355,000
<b>Total</b>		30,000	50,000	25,000	50,000	200,000		355,000

Project Name	<u>Easement Alden Hill's property</u>	Scheduled Start	2010					
Department/Division	<u>Engineering</u>	Scheduled Completion	2012					
Requestor	<u>D Wagner</u>	Departmental Priority	Priority I -MUST DO					
Account Number	<u>06-471-8410, 06-471-8456</u>	Departmental Ranking	1 Critical					
<b>Project Description and Location:</b>								
Permanent and temporary construction easement for a future 24" water transmission line across Alden Hill's property. Value was determined as follows:								
\$0.32/sf X 98,658 sf = \$31,600 (permanent easement) 06-471-8410								
\$0.13/sf X 203,236 sf = \$ 26,400 (temp. construction easement) 06-471-8456								
\$58,000 total								
Propose to pay half in 2011 and second half in 2012.								
<b>Project Justification and Relationship to Town Board Goals and Master Plans:</b>								
This easement is for construction of a major water transmission line for the Town of Windsor. The transmission line will provide a second source of water from the North Weld County Water District.								
<b>Project Costs/Year</b>	2011	2012	2013	2014	2015	2016		Total
ConstructionTmp Ease	13,200	13,200						26,400
Other: Perm Easement	15,800	15,800						31,600
<b>Total:</b>	29,000	29,000	-	-	-	-		58,000
<b>Funding Sources</b>								
Impact Fees	29,000	29,000	-	-	-	-		58,000
<b>Total</b>	29,000	29,000	-	-	-	-		58,000

*Financial Plan*

Project Name	<b><u>Poudre Trail</u></b>	Scheduled Start	2013					
Department/Division	<u>Parks &amp; Recreation / Parks &amp; Open Space</u>	Scheduled Completion	2014					
Requestor	<u>M Chew</u>	Departmental Priority	<u>Priority III -COULD DO</u>					
Account Number	<u>02-440-8412 &amp; 03-440-8412</u>	Departmental Ranking	<u>3 Important / but could wait</u>					
<b>Project Description and Location:</b>								
Upgrades and installation of new trails or trail amenities.								
2012 Install concrete trail in the Three Bells I Conservation Easement share w/Larimer Co (LCOS 02-440-8412)								
2013 Trail from Westwood Village: \$100,000 (possible collaborative project with Larimer County and PRTCB) and \$150,000 State Trails Grant								
2014 CR21 392 Underpass design: \$50,000								
2011-2015 Poudre Trail Manager Annual Contribution: \$20,000 (see O&M repair/small equipment request)								
<b>Project Justification and Relationship to Town Board Goals and Master Plans:</b>								
Goal 3: Town Government Goal 4: Effective Transportation System Goal 5: Quality Development								
<b>Project Costs/Year</b>		2012	2013	2014	2015	2016		Total
Property Acquisition		25,000						25,000
Construction			250,000	50,000				300,000
<b>Total:</b>		25,000	250,000	50,000	-	-		325,000
<b>Funding Sources</b>								
CTF			100,000	50,000	-	-		150,000
State Trails Grant			150,000					150,000
Larimer County Funds		25,000						25,000
<b>Total</b>		25,000	250,000	50,000	-	-		325,000
<b>Operating Budget Impact</b>								
Staffing Costs			2,000					2,000
Operating Costs			2,500					2,500
<b>Total</b>		-	4,500	-	-	-		4,500

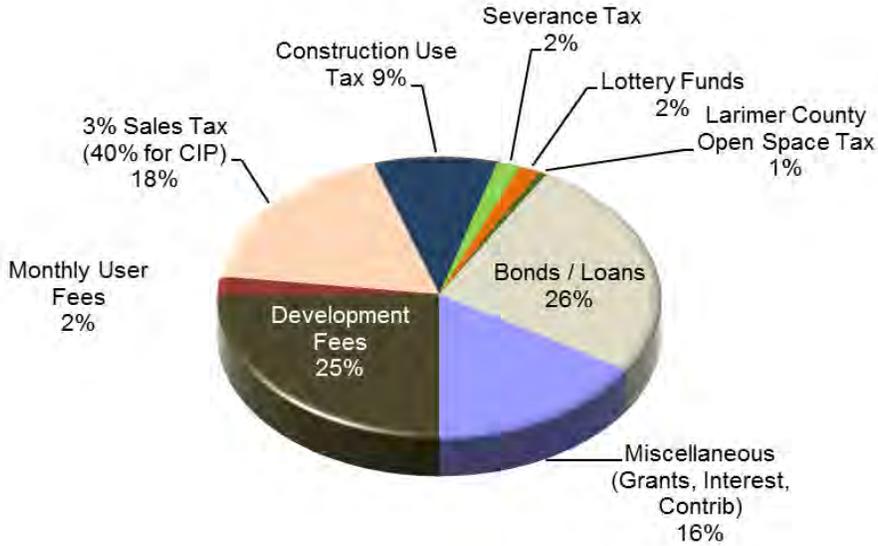
Project Name	<b><u>WCR 23/SH 392 intersection improvements</u></b>	Scheduled Start	2012					
Department/Division	<u>Engineering</u>	Scheduled Completion	2012					
Requestor	<u>D Wagner</u>	Departmental Priority	<u>Priority II -SHOULD DO</u>					
Account Number	<u>04-429-8445-902</u>	Departmental Ranking	<u>2 Important</u>					
<b>Project Description and Location:</b>								
Proposed partnership between CDOT, Weld County, Severance and Windsor to design. \$200,000 of Federal HIRE money was granted for FY 2011 for design of the proposed improvements; the entire design fee is estimated to be \$400,000. CDOT has programmed \$1 million in FY 2013 toward construction that is estimated at \$3.6 million.								
<b>Project Justification and Relationship to Town Board Goals and Master Plans:</b>								
A dangerous condition exists at the two intersections of WCR 23 and SH 392. The two intersections are offset from each other by 1/4 mile. The west-most intersection handles trucks going to and coming from the Great Western Industrial Park especially the Front Range Energy ethanol plant. That intersection is a T and the pavement radius in the Southeast corner is extremely small which cause the semi-trucks that make the northbound to eastbound turn to swing way out into the westbound lane on SH 392 as they make the turn. The two intersections should be lined up with each other. The proposal is to move the east one so that it lines up with the west one. WCR 23 would be extended north of the new intersection into the vacant land and jogged to the east to get back on alignment with the existing WCR 23. A left turn lane would be constructed on SH 392.								
Meets the following Town Board goal: Effective Transportation System								
<b>Project Costs/Year</b>		2012	2013	2014	2015	2016		Total
Engineering/Planning		25,000				-		25,000
<b>Total:</b>		25,000	-	-	-	-		25,000
<b>Funding Sources</b>								
Sales Tax		25,000				-		25,000
<b>Total</b>		25,000	-	-	-	-		25,000

**5-YEAR CAPITAL IMPROVEMENT PROGRAM (CIP) FOR 2012-2016**

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

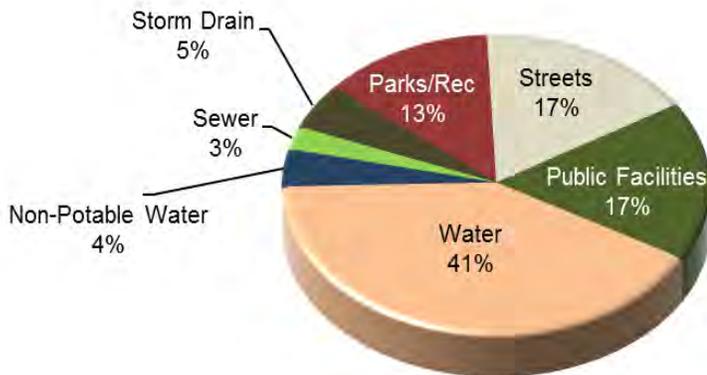
*Where does funding come from...*

CAPITAL IMPROVEMENT PLAN  
MAJOR FUNDING SOURCES 5-Year CIP  
2012-2016



*...and where does it go?*

CAPITAL IMPROVEMENT PLAN  
PROJECT EXPENDITURES 5-Year CIP by project type  
2012-2016



<b>CAPITAL IMPROVEMENT PLAN MAJOR FUNDING SOURCES</b>			
	<b>2011 Projected</b>	<b>2012 Budgeted Year 1</b>	<b>2012-2016 Planned 5-Year CIP</b>
Development Fees	3,357,357	2,580,051	12,164,412
Monthly User Fees	151,622	277,100	995,230
3% Sales Tax (40% for CIP)	1,794,096	1,794,050	8,805,225
Construction Use Tax	1,066,613	898,851	4,494,255
Severance Tax	0	170,232	851,162
Lottery Funds	179,122	151,370	756,849
Larimer County Open Space Tax	62,571	56,672	282,089
Bonds / Loans	1,725,000	2,568,867	12,568,867
Miscellaneous (Grants, Interest, Contributions)	1,024,168	3,879,385	7,764,667
<b>TOTAL</b>	<b>\$ 9,360,549</b>	<b>\$ 12,376,579</b>	<b>\$ 48,682,756</b>

<b>CAPITAL IMPROVEMENT PLAN EXPENDITURES</b>			
	<b>2011 Projected</b>	<b>2012 Budgeted Year 1</b>	<b>2012-2016 Planned 5-Year CIP</b>
Recreation / CRC	1,700	30,000	30,000
Community Parks Development / Improvement	1,265,077	1,179,444	1,719,444
Neighborhood Parks Dvmt / Improvement	35,483	2,013,417	3,483,417
Trails Projects	1,096	365,000	1,065,000
Art & Heritage Projects	0	30,000	355,000
Street Development	1,581,855	410,184	2,492,125
Street / Bridge / RR Crossing / Maintenance	1,149,000	1,447,778	6,053,447
Public Facilities Repair / Replace / Improvement	1,059,280	6,451,900	8,681,900
Water Construction / Oversizing / Mains	152,750	462,000	20,299,000
Water Line Replacements	0	0	150,000
Water Rights Acquisition	333,575	321,792	352,429
Non-Potable Construction / Replacement	471,669	130,668	1,746,368
Non-Potable Water Rights Acquisition	0	10,000	288,000
Sewer Construction / Oversizing / Mains	16,498	150,000	620,000
Sewer System Rehab	132,040	235,000	631,500
Storm Drainage Improvements/Replacements	169,328	570,300	2,548,500
<b>TOTAL</b>	<b>\$ 6,369,349</b>	<b>\$ 13,807,482</b>	<b>\$ 50,516,130</b>

**2012 CAPITAL IMPROVEMENT PROGRAM (CIP) PROJECTS**

	2012				
	Sales/Use Tax CIF	Quality of Life PIF/CTF	Traffic Impact Fees CIF	Utilities W/S/SD/NP	Total
<b>BEGINNING BALANCE</b>	\$ 3,511,087	\$ 2,390,462	\$ 31,660	\$ 12,506,392	\$ 18,439,601
<b>REVENUE SOURCE:</b>					
Development Fees		532,967	483,894	1,563,191	2,580,051
Monthly User Fees				277,100	277,100
3% Sales Tax (40% for CIP)	1,794,050				1,794,050
Construction Use Tax	898,851				898,851
Severance Tax	170,232				170,232
Lottery Funds		151,370			151,370
Larimer County Open Space Tax		56,672			56,672
Transfer from General Fund	625,000				625,000
Loan from Water Fund to CIF	625,000				625,000
Bonds/External Loans				2,568,867	2,568,867
Miscellaneous ( <i>Grants, Interest, Contrib</i> )	55,423	201,119		2,372,843	2,629,385
<b>TOTAL REVENUE:</b>	<b>\$ 4,168,556</b>	<b>\$ 942,127</b>	<b>\$ 483,894</b>	<b>\$ 6,782,001</b>	<b>\$ 12,376,579</b>
<b>DEBT SERVICE / TRANSFERS:</b>					
Debt Service ( <i>Police &amp; Kern loans</i> )	(145,080)			(303,972)	(449,052)
Water Fund I-25 Loan (CIF to WF)	(62,653)			62,653	-
Operating Transfers					
Community Rec Cntr Fund (CIF to CRC)	(200,000)				(200,000)
<b>TOTAL MISCELLANEOUS:</b>	<b>\$ (407,733)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (241,319)</b>	<b>\$ (649,052)</b>
<b>CAPITAL PROJECTS:</b>					
<sup>1</sup> Recreation / CRC	30,000				30,000
<sup>2</sup> Community Parks Dvpmt / Improvement	791,944	387,500			1,179,444
<sup>3</sup> Neighborhood Parks Dvpmt / Improvement	23,000	1,990,417			2,013,417
<sup>4</sup> Trails Projects		365,000			365,000
<sup>5</sup> Art & Heritage Projects	30,000				30,000
<sup>6</sup> Street Development	25,000		385,184		410,184
<sup>7</sup> Street / Bridge / RR Crossing Maint.	1,447,778				1,447,778
<sup>8</sup> Public Facilities Repair / Replace / Improvement	1,622,800			4,829,100	6,451,900
<sup>11</sup> Water Construction / Oversizing/Mains				462,000	462,000
<sup>12</sup> Water Line Replacements					-
<sup>13</sup> Water Rights Acquisition				321,792	321,792
<sup>14</sup> Non-Potable Construction/Replacement				130,668	130,668
<sup>15</sup> Non-Potable Water Rights Acquisition				10,000	10,000
<sup>16</sup> Sewer Construction / Oversizing /Mains				150,000	150,000
<sup>17</sup> Sewer System Rehab				235,000	235,000
<sup>18</sup> Storm Drainage Improve/Replace				570,300	570,300
<b>TOTAL PROJECT COSTS:</b>	<b>\$ 3,970,522</b>	<b>\$ 2,742,917</b>	<b>\$ 385,184</b>	<b>\$ 6,708,860</b>	<b>\$ 13,807,482</b>
<b>Beginning Balance Plus Revenue Less Expenditures</b>	<b>\$ 3,301,389</b>	<b>\$ 589,673</b>	<b>\$ 130,370</b>	<b>\$ 12,338,213</b>	<b>\$ 16,359,645</b>

**2013 PROPOSED CAPITAL IMPROVEMENT PROGRAM (CIP) PROJECTS**

	2013				
	Sales/Use Tax CIF	Quality of Life PIF/CTF	Traffic Impact Fees CIF	Utilities W/S/SD/NP	Total
<b>BEGINNING BALANCE</b>	\$ 3,301,389	\$ 589,673	\$ 130,370	\$ 12,338,213	\$ 16,359,645
<b>REVENUE SOURCE:</b>					
Development Fees		540,283	483,894	1,379,815	2,403,992
Monthly User Fees				272,445	272,445
3% Sales Tax (40% for CIP)	1,752,794				1,752,794
Construction Use Tax	898,851				898,851
Severance Tax	170,232				170,232
Lottery Fund		151,370			151,370
Larimer County Open Space Tax		56,354			56,354
Transfer from General Fund	312,500				312,500
Loan from Water Fund to CIF	312,500				312,500
Miscellaneous ( <i>Grants, Interest, Contrib</i> )	454,623	151,119		1,719,728	2,325,470
<b>TOTAL REVENUE:</b>	\$ 3,901,500	\$ 899,126	\$ 483,894	\$ 3,371,989	\$ 8,656,509
<b>DEBT SERVICE / TRANSFERS:</b>					
Debt Service ( <i>Police &amp; Kern loans</i> )	(145,080)			(303,972)	(449,072)
Water Fund I-25 Loan (CIF to WF)	(62,653)			62,653	-
Operating Transfers					
Community Rec Cntr Fund (CIF to CRC)	(200,000)				(200,000)
<b>TOTAL MISCELLANEOUS:</b>	\$ (407,733)	\$ -	\$ -	\$ (241,319)	\$ (649,052)
<b>CAPITAL PROJECTS:</b>					
<sup>1</sup> Recreation / CRC					-
<sup>2</sup> Community Parks Dvpmnt / Improvement	370,000				370,000
<sup>3</sup> Neighborhood Parks Dvpmnt / Improvement	120,000	1,210,000			1,330,000
<sup>4</sup> Trails Projects		250,000			250,000
<sup>5</sup> Art & Heritage Projects	50,000				50,000
<sup>6</sup> Street Development	245,360		385,184		630,544
<sup>7</sup> Street / Bridge / RR Crossing Maint.	1,647,877				1,647,877
<sup>8</sup> Public Facilities Repair / Replace / Improvement	945,000				945,000
<sup>11</sup> Water Construction / Oversizing/Mains				3,444,000	3,444,000
<sup>12</sup> Water Line Replacements				150,000	150,000
<sup>13</sup> Water Rights Acquisition				11,397	11,397
<sup>14</sup> Non-Potable Construction/Replacement				686,700	686,700
<sup>15</sup> Non-Potable Water Rights Acquisition					-
<sup>16</sup> Sewer Construction / Oversizing /Mains				220,000	220,000
<sup>17</sup> Sewer System Rehab				105,000	105,000
<sup>18</sup> Storm Drainage Improve/Replace				509,200	509,200
<b>TOTAL PROJECT COSTS:</b>	\$ 3,378,237	\$ 1,460,000	\$ 385,184	\$ 5,126,297	\$ 10,349,718
<b>Beginning Balance Plus Revenue Less Expenditures</b>	\$ 3,416,919	\$ 28,799	\$ 229,080	\$ 10,342,586	\$ 14,017,384

**2014 PROPOSED CAPITAL IMPROVEMENT PROGRAM (CIP) PROJECTS**

	2014				
	Sales/Use Tax CIF	Quality of Life PIF/CTF	Traffic Impact Fees CIF	Utilities W/S/SD/NP	Total
<b>BEGINNING BALANCE</b>	\$ 3,416,919	\$ 28,799	\$ 229,080	\$ 10,342,586	\$ 14,017,384
<b>REVENUE SOURCE:</b>					
Development Fees		532,716	483,894	1,372,363	2,398,150
Monthly User Fees				148,561	148,561
3% Sales Tax (40% for CIP)	1,752,794				1,752,794
Construction Use Tax	898,851				898,851
Severance Tax	170,232				170,232
Lottery Funds		151,370			151,370
Larimer County Open Space Tax		56,354			56,354
Bonds/External Loans - NISP Bond				10,000,000	10,000,000
Miscellaneous ( <i>Grants, Interest, Contrib</i> )	7,423	101,119		219,728	328,270
<b>TOTAL REVENUE:</b>	\$ 2,829,300	\$ 846,678	\$ 483,894	\$ 11,744,710	\$ 15,904,583
<b>DEBT SERVICE / TRANSFERS:</b>					
Debt Service ( <i>Police, Kern loans, NISP</i> )	(145,080)			(1,039,790)	(1,184,870)
Water Fund I-25 Loan (CIF to WF)	(62,653)			62,653	-
Operating Transfers					
Community Rec Cntr Fund (CIF to CRC)	(200,000)				(200,000)
<b>TOTAL MISCELLANEOUS:</b>	\$ (407,733)	\$ -	\$ -	\$ (977,137)	\$ (1,384,870)
<b>CAPITAL PROJECTS:</b>					
<sup>1</sup> Recreation / CRC					-
<sup>2</sup> Community Parks Dvpmt / Improvement	40,000				40,000
<sup>3</sup> Neighborhood Parks Dvpmt / Improvement	120,000	20,000			140,000
<sup>4</sup> Trails Projects		200,000			200,000
<sup>5</sup> Art & Heritage Projects	25,000				25,000
<sup>6</sup> Street Development	113,000		120,974		233,974
<sup>7</sup> Street / Bridge / RR Crossing Maint.	1,001,134				1,001,134
<sup>8</sup> Public Facilities Repair / Replace / Improvement	300,000				300,000
<sup>11</sup> Water Construction / Oversizing/Mains				1,442,000	1,442,000
<sup>12</sup> Water Line Replacements					-
<sup>13</sup> Water Rights Acquisition				8,002	8,002
<sup>14</sup> Non-Potable Construction/Replacement				479,000	479,000
<sup>15</sup> Non-Potable Water Rights Acquisition					-
<sup>16</sup> Sewer Construction / Oversizing /Mains				250,000	250,000
<sup>17</sup> Sewer System Rehab				90,500	90,500
<sup>18</sup> Storm Drainage Improve/Replace				1,469,000	1,469,000
<b>TOTAL PROJECT COSTS:</b>	\$ 1,599,134	\$ 220,000	\$ 120,974	\$ 3,738,502	\$ 5,678,610
<b>Beginning Balance Plus Revenue Less Expenditures</b>	\$ 4,239,352	\$ 655,477	\$ 592,001	\$ 17,371,656	\$ 22,858,487

**2015 PROPOSED CAPITAL IMPROVEMENT PROGRAM (CIP) PROJECTS**

	2015				
	Sales/Use Tax CIF	Quality of Life PIF/CTF	Traffic Impact Fees CIF	Utilities W/S/SD/NP	Total
<b>BEGINNING BALANCE</b>	\$ 4,239,352	\$ 655,477	\$ 592,001	\$ 17,371,656	\$ 22,858,487
<b>REVENUE SOURCE:</b>					
Development Fees		535,313	483,894	1,374,037	2,393,245
Monthly User Fees				148,561	148,561
3% Sales Tax (40% for CIP)	1,752,794				1,752,794
Construction Use Tax	898,851				898,851
Severance Tax	170,232				170,232
Lottery Funds		151,370			151,370
Transfer from General Fund		56,354			56,354
Miscellaneous ( <i>Grants, Interest, Contrib</i> )	7,423	1,119		219,728	228,271
<b>TOTAL REVENUE:</b>	<b>\$ 2,829,300</b>	<b>\$ 744,157</b>	<b>\$ 483,894</b>	<b>\$ 1,742,327</b>	<b>\$ 5,799,678</b>
<b>DEBT SERVICE / TRANSFERS:</b>					
Debt Service ( <i>Police, Kern loan, NISP</i> )	(145,080)			(1,039,790)	(1,184,870)
Water Fund I-25 Loan (CIF to WF)	(62,653)			62,653	-
Operating Transfers					
Community Rec Cntr Fund (CIF to CRC)	(200,000)				(200,000)
<b>TOTAL MISCELLANEOUS:</b>	<b>\$ (407,733)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (977,137)</b>	<b>\$ (1,384,870)</b>
<b>CAPITAL PROJECTS:</b>					
<sup>1</sup> Recreation / CRC					-
<sup>2</sup> Community Parks Dvpmt / Improvement		50,000			50,000
<sup>3</sup> Neighborhood Parks Dvpmt / Improvement					-
<sup>4</sup> Trails Projects					-
<sup>5</sup> Art & Heritage Projects	50,000				50,000
<sup>6</sup> Street Development	1,096,450		120,974		1,217,424
<sup>7</sup> Street / Bridge / RR Crossing Maint.	979,839				979,839
<sup>8</sup> Public Facilities Repair / Replace / Improvement	300,000				300,000
<sup>11</sup> Water Construction / Oversizing/Mains				7,458,000	7,458,000
<sup>12</sup> Water Line Replacements					-
<sup>13</sup> Water Rights Acquisition				5,619	5,619
<sup>14</sup> Non-Potable Construction/Replacement				250,000	250,000
<sup>15</sup> Non-Potable Water Rights Acquisition				278,000	278,000
<sup>16</sup> Sewer Construction / Oversizing /Mains					-
<sup>17</sup> Sewer System Rehab				96,000	96,000
<sup>18</sup> Storm Drainage Improve/Replace					-
<b>TOTAL PROJECT COSTS:</b>	<b>\$ 2,426,289</b>	<b>\$ 50,000</b>	<b>\$ 120,974</b>	<b>\$ 8,087,619</b>	<b>\$ 10,684,882</b>
<b>Beginning Balance Plus Revenue Less Expenditures</b>	<b>\$ 4,234,631</b>	<b>\$ 1,349,634</b>	<b>\$ 954,922</b>	<b>\$ 10,049,227</b>	<b>\$ 16,588,414</b>

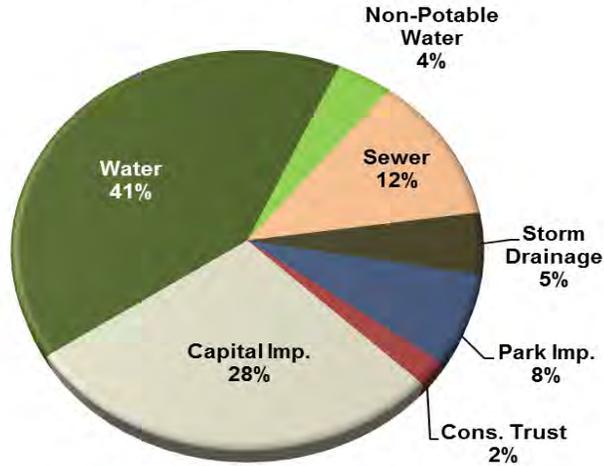
**2016 PROPOSED CAPITAL IMPROVEMENT PROGRAM (CIP) PROJECTS**

	2016				
	Sales/Use Tax CIF	Quality of Life PIF/CTF	Traffic Impact Fees CIF	Utilities W/S/SD/NP	Total
<b>BEGINNING BALANCE</b>	\$ 4,234,631	\$ 1,349,634	\$ 954,922	\$ 10,049,227	\$ 16,588,413
<b>REVENUE SOURCE:</b>					
Development Fees		532,716	483,894	1,372,363	2,388,974
Monthly User Fees				148,561	148,561
3% Sales Tax (40% for CIP)	1,752,794				1,752,794
Construction Use Tax	898,851				898,851
Severance Tax	170,232				170,232
Lottery Funds		151,370			151,370
Larimer County Open Space Tax		56,354			56,354
Miscellaneous ( <i>Grants, Interest, Contrib</i> )	7,423	151,119		219,728	378,271
<b>TOTAL REVENUE:</b>	<b>\$ 2,829,300</b>	<b>\$ 891,560</b>	<b>\$ 483,894</b>	<b>\$ 1,740,653</b>	<b>\$ 5,945,408</b>
<b>DEBT SERVICE / TRANSFERS:</b>					
Debt Service ( <i>Police, Kern loans, NISP</i> )	(145,080)			(1,039,790)	(1,184,870)
Water Fund I-25 Loan (CIF to WF)	(62,653)			62,653	-
Operating Transfers					
Community Rec Cntr Fund (CIF to CRC)	(200,000)				(200,000)
<b>TOTAL MISCELLANEOUS:</b>	<b>\$ (407,733)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (977,137)</b>	<b>\$ (1,384,870)</b>
<b>CAPITAL PROJECTS:</b>					
<sup>1</sup> Recreation / CRC					-
<sup>2</sup> Community Parks Dvpmt / Improvement	80,000				80,000
<sup>3</sup> Neighborhood Parks Dvpmt / Improvement					-
<sup>4</sup> Trails Projects		250,000			250,000
<sup>5</sup> Art & Heritage Projects	200,000				200,000
<sup>6</sup> Street Development					-
<sup>7</sup> Street / Bridge / RR Crossing Maint.	976,819				976,819
<sup>8</sup> Public Facilities Repair / Replace / Improvement	685,000				685,000
<sup>11</sup> Water Construction / Oversizing/Mains				7,493,000	7,493,000
<sup>12</sup> Water Line Replacements					-
<sup>13</sup> Water Rights Acquisition				5,619	5,619
<sup>14</sup> Non-Potable Construction/Replacement				200,000	200,000
<sup>15</sup> Non-Potable Water Rights Acquisition					-
<sup>16</sup> Sewer Construction / Oversizing /Mains					-
<sup>17</sup> Sewer System Rehab				105,000	105,000
<sup>18</sup> Storm Drainage Improve/Replace					-
<b>TOTAL PROJECT COSTS:</b>	<b>\$ 1,941,819</b>	<b>\$ 250,000</b>	<b>\$ -</b>	<b>\$ 7,803,619</b>	<b>\$ 9,995,438</b>
<b>Beginning Balance Plus Revenue Less Expenditures</b>	<b>\$ 4,714,379</b>	<b>\$ 1,991,193</b>	<b>\$ 1,438,816</b>	<b>\$ 3,009,124</b>	<b>\$ 11,153,513</b>

**2012-2016 PROPOSED CAPITAL IMPROVEMENT PROGRAM (CIP) PROJECTS**

	Total 2012-2016				
	Sales/Use Tax CIF	Quality of Life PIF/CTF	Traffic Impact Fees CIF	Utilities W/S/SD/NP	Total
<b>BEGINNING BALANCE</b>	\$ 3,511,087	\$ 2,390,462	\$ 31,660	\$ 12,506,392	\$ 18,439,601
<b>REVENUE SOURCE:</b>					
Development Fees	-	2,679,114	2,419,471	7,065,827	12,164,412
Monthly User Fees	-	-	-	995,230	995,230
3% Sales Tax (40% for CIP)	8,805,225	-	-	-	8,805,225
Construction Use Tax	4,494,255	-	-	-	4,494,255
Severance Tax	851,162	-	-	-	851,162
Lottery Funds	-	756,849	-	-	756,849
Larimer County Open Space Tax	-	282,089	-	-	282,089
Transfer from General Fund	937,500	-	-	-	937,500
Loan from Water Fund to CIF	937,500	-	-	-	937,500
Bonds/External Loans	-	-	-	12,568,867	12,568,867
Miscellaneous ( <i>Grants, Interest, Contrib</i> )	532,316	605,596	-	4,751,755	5,889,667
<b>TOTAL REVENUE:</b>	<b>\$ 16,557,958</b>	<b>\$ 4,323,648</b>	<b>\$ 2,419,471</b>	<b>\$ 25,381,679</b>	<b>\$ 48,682,756</b>
<b>DEBT SERVICE / TRANSFERS:</b>					
Debt Service ( <i>Police &amp; Kern loans, NISP</i> )	(725,400)	-	-	(3,727,314)	(4,452,714)
Water Fund I-25 Loan (CIF to WF)	(313,265)	-	-	313,265	-
Operating Transfers					
Community Rec Cntr Fund (CIF to CRC)	(1,000,000)	-	-	-	(1,000,000)
<b>TOTAL MISCELLANEOUS:</b>	<b>\$ (2,038,665)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (3,414,049)</b>	<b>\$ (5,452,714)</b>
<b>CAPITAL PROJECTS:</b>					
<sup>1</sup> Recreation / CRC	30,000	-	-	-	30,000
<sup>2</sup> Community Parks Dvpmt / Improvement	1,281,944	437,500	-	-	1,719,444
<sup>3</sup> Neighborhood Parks Dvpmt / Improvement	263,000	3,220,417	-	-	3,483,417
<sup>4</sup> Trails Projects	-	1,065,000	-	-	1,065,000
<sup>5</sup> Art & Heritage Projects	355,000	-	-	-	355,000
<sup>6</sup> Street Development	1,479,810	-	1,012,315	-	2,492,125
<sup>7</sup> Street / Bridge / RR Crossing Maint.	6,053,447	-	-	-	6,053,447
<sup>8</sup> Public Facilities Repair / Replace / Improvement	3,852,800	-	-	4,829,100	8,681,900
<sup>11</sup> Water Construction / Oversizing/Mains	-	-	-	20,299,000	20,299,000
<sup>12</sup> Water Line Replacements	-	-	-	150,000	150,000
<sup>13</sup> Water Rights Acquisition	-	-	-	352,429	352,429
<sup>14</sup> Non-Potable Construction/Replacement	-	-	-	1,746,368	1,746,368
<sup>15</sup> Non-Potable Water Rights Acquisition	-	-	-	288,000	288,000
<sup>16</sup> Sewer Construction / Oversizing /Mains	-	-	-	620,000	620,000
<sup>17</sup> Sewer System Rehab	-	-	-	631,500	631,500
<sup>18</sup> Storm Drainage Improve/Replace	-	-	-	2,548,500	2,548,500
<b>TOTAL PROJECT COSTS:</b>	<b>\$ 13,316,001</b>	<b>\$ 4,722,917</b>	<b>\$ 1,012,315</b>	<b>\$ 31,464,897</b>	<b>\$ 50,516,130</b>
<b>Beginning Balance Plus Revenue Less Expenditures</b>	<b>\$ 4,714,379</b>	<b>\$ 1,991,193</b>	<b>\$ 1,438,816</b>	<b>\$ 3,009,124</b>	<b>\$ 11,153,513</b>

**5-YEAR CAPITAL IMPROVEMENT PLAN  
EXPENDITURES  
BY FUND 2012 - 2016**



**2012 - 2016 CAPITAL IMPROVEMENT PLAN (CIP) EXPENDITURES  
PROJECTS BY CATEGORY**

CATEGORY	5-Year Plan					TOTAL COST 2012-2016
	2012 BUDGETED	2013 PLANNED	2014 PLANNED	2015 PLANNED	2016 PLANNED	
Recreation / CRC	30,000	0	0	0	0	30,000
Community Parks Development / Improvement	1,179,444	370,000	40,000	50,000	80,000	1,719,444
Neighborhood Parks Development / Improvement	2,013,417	1,330,000	140,000	0	0	3,483,417
Trails Projects	365,000	250,000	200,000	0	250,000	1,065,000
Art & Heritage Projects	30,000	50,000	25,000	50,000	200,000	355,000
Street Development	410,184	630,544	233,974	1,217,424	0	2,492,125
Street / Bridge / RR Crossing / Maintenance	1,447,778	1,647,877	1,001,134	979,839	976,819	6,053,447
Public Facilities Repair / Replace / Improvement	6,451,900	945,000	300,000	300,000	685,000	8,681,900
Water Construction / Oversizing / Mains	462,000	3,444,000	1,442,000	7,458,000	7,493,000	20,299,000
Water Line Replacements	0	150,000	0	0	0	150,000
Water Rights Acquisition	321,792	11,397	8,002	5,619	5,619	352,429
Non-Potable Construction / Replacement	130,668	686,700	479,000	250,000	200,000	1,746,368
Non-Potable Water Rights Acquisition	10,000	0	0	278,000	0	288,000
Sewer Construction / Oversizing / Mains	150,000	220,000	250,000	0	0	620,000
Sewer System Rehab	235,000	105,000	90,500	96,000	105,000	631,500
Storm Drainage Improvements/Replacements	570,300	509,200	1,469,000	0	0	2,548,500
<b>TOTAL CIP</b>	<b>\$13,807,482</b>	<b>\$10,349,718</b>	<b>\$5,678,610</b>	<b>\$10,684,882</b>	<b>\$9,995,438</b>	<b>\$50,516,130</b>

2012-2016 CAPITAL IMPROVEMENT PLAN EXPENDITURES PROJECTS BY CATEGORY							
PROJECT	2012	2013	2014	2015	2016	Total 5yr CIP	Unfunded
<b>Recreation / CRC</b>							
CRC Feasibility Study for Aquatics & Wellness component	30,000	0	0	0	0	30,000	7,000,000
<i>Subtotal</i>	30,000	0	0	0	0	30,000	7,000,000
<b>Community Parks Development</b>							
Diamond Vly Dvpmt Plaza balance	791,944	0	0	0	0	791,944	19,067,129
Diamond Vly Dvpmt Plaza -1/2 CIF	387,500	0	0	0	0	387,500	0
Eastman Pk Dvpmt Multipurpose Court	0	60,000	0	50,000	0	110,000	0
<i>Subtotal</i>	1,179,444	60,000	0	50,000	0	1,289,444	19,067,129
<b>Community Parks Maintenance / Improvements</b>							
Chimney Park Pool - shade over concession area	0	60,000	0	0	0	60,000	0
Main Park - Replace east playground	0	250,000	0	0	80,000	330,000	0
Chimney Park - North shelter replace	0	0	40,000	0	0	40,000	0
<i>Subtotal</i>	0	310,000	40,000	0	80,000	430,000	0
<b>Neighborhood Parks Development</b>							
Stonehenge Developer Reimbursement	30,000	30,000	20,000	0	0	80,000	0
Prospect Park Dvpmt Design	23,000	0	0	0	0	23,000	0
Prospect Park Dvpmt	400,000	0	0	0	0	400,000	0
Bison Ridge Dvpmt	330,417	0	0	0	0	330,417	0
Poudre Heights Dvpmt	1,200,000	0	0	0	0	1,200,000	0
Winter Farm Park Dvpmt	30,000	1,180,000	0	0	0	1,210,000	0
<i>Subtotal</i>	2,013,417	1,210,000	20,000	0	0	3,243,417	0
<b>Neighborhood Parks Maintenance / Improvements</b>							
Windsor Village Upgrades & maint. / irrigation reconstruction	0	120,000	0	0	0	120,000	0
Windsor West Upgrades & maint./ irrigation replacement	0	0	120,000	0	0	120,000	0
<i>Subtotal</i>	0	120,000	120,000	0	0	240,000	0
<b>Trails Projects</b>							
Poudre Trail Construction Trail from Westwood Village	0	100,000	50,000	0	0	150,000	0
Poudre Trail Construction w/State Trails Grant	0	150,000	0	0	0	150,000	0
Poudre Trail install concrete in Three Bells I Conservation Easement	25,000	0	0	0	0	25,000	0
Windsor Trail Upgrades/trails, Greeley #2 Trail 15th St to Grasslands	140,000	0	50,000	0	100,000	290,000	0
Windsor Trail Upgrades/trails, w/ State Trails Grant	200,000	0	100,000	0	150,000	450,000	0
<i>Subtotal</i>	365,000	250,000	200,000	0	250,000	1,065,000	0
<b>Art &amp; Heritage Projects</b>							
Art & Heritage Center ADA Access / Elevator	0	0	0	0	0	0	120,000
Museums - Interpretive Landscape Irrigation Plans & LA Design / Depot Deck Replacement	30,000	50,000	25,000	50,000	200,000	355,000	0
Museum Collections / Exhibit Fabrication Building	0	0	0	0	0	0	500,000
<i>Subtotal</i>	30,000	50,000	25,000	50,000	200,000	355,000	620,000
<b>Street Development Projects</b>							
Developer Reimbursement Agreements	385,184	385,184	120,974	120,974	0	1,012,315	0
7th St Roundabouts - Garden/Stone Mtn. (2)	0	0	0	0	0	0	1,220,000

...continued

*Financial Plan*

Street Development Projects...continued							
	2012	2013	2014	2015	2016	Total 5yr CIP	Unfunded
Eastman Pk. Dr./ Cornerstone Dr Roundabout	0	0	63,000	621,500	0	684,500	0
Alley Paving	0	85,360	0	0	0	85,360	0
WCR 23/SH 392 intersection improvements	25,000	0	0	0	0	25,000	0
Eastman Pk. Dr./ 7th St Roundabout	0	0	0	0	0	0	684,500
County Line Road ditch erosion mitigation	0	0	50,000	474,950	0	524,950	0
WCR 17 Safety Improvements	0	160,000	0	0	0	160,000	1,430,000
WCR 17 Safety Improv. - Impact fees	0	0	0	0	0	0	1,430,000
<i>Subtotal</i>	410,184	630,544	233,974	1,217,424	0	2,492,125	4,764,500
Street / Bridge / RR Crossing Maintenance Projects							
	2012	2013	2014	2015	2016	Total 5yr CIP	Unfunded
Street Maintenance	1,345,778	1,031,877	1,001,134	979,839	976,819	5,335,447	0
RR xing Improvements/ Repairs-Ball Park/Colo 257 & Eastman Park	42,000	24,000	0	0	0	66,000	174,000
Bridge Replacement WCR21 Bridge	12,000	144,800	0	0	0	156,800	0
Bridge Replacement WCR21 Bridge w/CDOT Grant	48,000	447,200	0	0	0	495,200	0
<i>Subtotal</i>	1,447,778	1,647,877	1,001,134	979,839	976,819	6,053,447	174,000
Public Facilities Repair / Replacement / Improvements							
	2012	2013	2014	2015	2016	Total 5yr CIP	Unfunded
WWTP Upgrades/Headworks & Lift Station w/EDA Grant	1,673,890	0	0	0	0	1,673,890	0
WWTP Upgrades/Headworks & Lift Station w/CWRPDA Loan	2,568,867	0	0	0	0	2,568,867	0
WWTP Upgrades/Headworks & Lift Station	586,343	0	0	0	0	586,343	0
Cemetery Restoration/Improvements	0	120,000	100,000	100,000	485,000	805,000	0
I-25/SH 392 Interchange (2011-2013 total Windsor Share \$2.5M)	625,000	312,500	0	0	0	937,500	0
I-25/SH 392 Interchange	625,000	312,500	0	0	0	937,500	0
I-25/SH 392 Interchange Enhancements	250,000	0	0	0	0	250,000	0
Welcome to Windsor Sign Project	122,800	0	0	0	0	122,800	0
PW/Parks Shop Building	0	0	0	0	0	0	8,000,000
ADA Title II Compliance w/pool deck	0	200,000	200,000	200,000	200,000	800,000	0
<i>Subtotal</i>	6,451,900	945,000	300,000	300,000	685,000	8,681,900	8,000,000
WATER Construction/ Oversizing / Mains							
	2012	2013	2014	2015	2016	Total 5yr CIP	Unfunded
Water Line Oversizing	50,000	120,000	150,000	150,000	150,000	620,000	0
NISP Project	83,000	324,000	1,292,000	7,308,000	7,308,000	16,315,000	0
Water Master Plan Rate Study	0	0	0	0	35,000	35,000	0
Easement Alden Hill's Property	29,000	0	0	0	0	29,000	0
3 million gallon Water Tank	150,000	1,500,000	0	0	0	1,650,000	0
3 million gallon Water Tank DOLA grant	150,000	1,500,000	0	0	0	1,650,000	0
<i>Subtotal</i>	462,000	3,444,000	1,442,000	7,458,000	7,493,000	20,299,000	0
WATER Line Replacement							
	2012	2013	2014	2015	2016	Total 5yr CIP	Unfunded
Water Replacement Lines	0	150,000	0	0	0	150,000	0
<i>Subtotal</i>	0	150,000	0	0	0	150,000	0
WATER Rights Acquisition							
	2012	2013	2014	2015	2016	Total 5yr CIP	Unfunded
Raw Water Shares	321,792	11,397	8,002	5,619	5,619	352,429	0
<i>Subtotal</i>	321,792	11,397	8,002	5,619	5,619	352,429	0
NON-POTABLE WATER /KERN RESERVOIR							
	2012	2013	2014	2015	2016	Total 5yr CIP	Unfunded
Non-Potable Water - Scada & easement acquisition	140,668	436,700	479,000	278,000	200,000	1,534,368	2,307,800
Windsor Lake Shoreline Stabilization Rip Rap	0	250,000	0	250,000	0	500,000	0
<i>Subtotal</i>	140,668	686,700	479,000	528,000	200,000	2,034,368	2,307,800

*Financial Plan*

SEWER Construction / Oversizing / Mains							
	2012	2013	2014	2015	2016	Total 5yr CIP	Unfunded
Sewer Line Oversizing	150,000	220,000	250,000	0	0	620,000	0
<i>Subtotal</i>	150,000	220,000	250,000	0	0	620,000	0
SEWER SYSTEM Rehab							
	2012	2013	2014	2015	2016	Total 5yr CIP	Unfunded
Manhole Rehab	0	28,000	28,000	30,000	33,000	119,000	0
Sewer Line Rehab program	0	77,000	62,500	66,000	72,000	277,500	0
UV System	70,000	0	0	0	0	70,000	0
Replace Force Main to Gravity Sewer	165,000	0	0	0	0	165,000	0
<i>Subtotal</i>	235,000	105,000	90,500	96,000	105,000	631,500	0
STORM DRAINAGE Improvements/Replacements							
	2012	2013	2014	2015	2016	Total 5yr CIP	Unfunded
Law Basin Master Plan Channel - Ph 1	0	0	0	0	0	0	4,423,300
Law Basin Master Plan Channel - Ph 2	0	0	0	0	0	0	4,262,200
Law Basin Master Plan Channel	93,075	127,300	367,250	0	0	587,625	0
Law Basin Master Plan Channel – FEMA/PDM Grant award June 2012	279,225	381,900	1,101,750	0	0	1,762,875	0
7th St. at Riverplace Dr. Culvert	120,000	0	0	0	0	120,000	0
Main Street storm drain replacement/improvement	78,000	0	0	0	0	78,000	0
<i>Subtotal</i>	570,300	509,200	1,469,000	0	0	2,548,500	8,685,500
<b>TOTAL 2012-2016 CIP</b>	<b>13,807,482</b>	<b>10,349,718</b>	<b>5,678,610</b>	<b>10,684,882</b>	<b>9,995,438</b>	<b>50,516,130</b>	<b>50,618,929</b>

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

		2010 ACTUAL	2011 PROJECTED	2012 BUDGET
<b>BEGINNING BALANCES</b>				
	General Fund	3,828,003	5,170,694	5,415,494
	Park Improvement Fund	1,692,144	1,986,663	2,116,600
	Conservation Trust Fund	168,349	105,715	273,863
	Capital Improvement Fund	2,673,340	2,835,836	3,513,443
	Community / Rec Center Fund	117,744	184,140	250,983
	Water Fund	11,766,876	12,338,104	13,577,895
	Non-Potable / Kern Fund	316,037	390,854	389,460
	Sewer Fund	4,081,839	4,732,527	6,012,472
	Storm Drainage Fund	478,160	558,149	735,676
	Fleet Management Fund	718,926	548,623	313,933
	Information Technology Fund	177,492	235,094	185,231
	Windsor Building Authority Fund	-77	145,023	146,067
	Facility Services Fund	0	0	2,235
<b>BEGINNING BALANCE TOTALS</b>		<b>\$26,018,832</b>	<b>\$29,231,422</b>	<b>\$32,933,351</b>
<b>+ REVENUES</b>				
	General Fund	12,235,078	11,919,909	11,578,878
	Park Improvement Fund	603,561	1,061,621	699,550
	Conservation Trust Fund	139,091	179,243	351,492
	Capital Improvement Fund	6,266,690	5,375,593	4,794,195
	Community / Rec Center Fund	1,160,109	1,189,678	1,058,867
	Water Fund	4,379,402	4,261,022	4,376,955
	Non-Potable / Kern Fund	318,524	899,533	523,672
	Sewer Fund	2,055,481	2,887,698	6,343,417
	Storm Drainage Fund	936,924	756,112	999,604
	Fleet Management Fund	658,921	970,705	1,136,674
	Information Technology Fund	676,571	614,519	615,582
	Windsor Building Authority Fund	5,380,547	146,247	145,103
	Facility Services Fund	0	515,201	596,596
	<b>Total Revenue</b>	<b>\$34,810,900</b>	<b>\$30,777,081</b>	<b>\$33,220,583</b>
<b>= TOTAL FUNDS AVAILABLE</b>		<b>\$60,829,732</b>	<b>\$60,008,503</b>	<b>\$66,153,934</b>
<b>- EXPENDITURES</b>				
	General Fund	10,892,388	11,675,109	12,428,039
	Park Improvement Fund	309,042	931,684	2,501,831
	Conservation Trust Fund	201,725	11,096	350,000
	Capital Improvement Fund	6,104,194	4,697,985	4,905,182
	Community / Rec Center Fund	1,093,712	1,122,835	1,214,804
	Water Fund	3,808,173	3,021,231	3,865,966
	Non-Potable / Kern Fund	243,707	900,927	537,211
	Sewer Fund	1,404,794	1,607,753	6,212,426
	Storm Drainage Fund	856,935	578,585	975,048
	Fleet Management Fund	829,224	1,205,395	1,334,931
	Information Technology Fund	618,968	664,383	735,049
	Windsor Building Authority Fund	5,235,447	145,203	145,080
	Facility Services Fund	0	512,966	550,596
	<b>Total Expenditures</b>	<b>\$31,598,310</b>	<b>\$27,075,152</b>	<b>\$35,756,163</b>
<b>= ENDING BALANCES</b>				
	General Fund	5,170,694	5,415,494	4,566,333
	Park Improvement Fund	1,986,663	2,116,600	314,319
	Conservation Trust Fund	105,715	273,863	275,355
	Capital Improvement Fund	2,835,836	3,513,443	3,402,456
	Community / Rec Center Fund	184,140	250,983	95,045
	Water Fund	12,338,104	13,577,895	14,088,885
	Non-Potable / Kern Fund	390,854	389,460	375,921
	Sewer Fund	4,732,527	6,012,472	6,143,463
	Storm Drainage Fund	558,149	735,676	760,232
	Fleet Management Fund	548,623	313,933	115,676
	Information Technology Fund	235,094	185,231	65,764
	Windsor Building Authority Fund	145,023	146,067	146,090
	Facility Services Fund	0	2,235	48,235
<b>ENDING BALANCE TOTALS</b>		<b>\$29,231,422</b>	<b>\$32,933,351</b>	<b>\$30,397,772</b>

*Financial Plan*

*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.*

	2010 Actual	2011 Projected	2012 Budget	2013 Planned	2014 Planned	2015 Planned
<b>Combined Beginning Fund Balances</b>	\$26,018,832	\$29,231,422	\$32,933,351	\$30,397,772	\$35,026,534	\$39,996,221
<b>Revenue Summary</b>						
<b>Budget as Adopted:</b>						
Taxes	\$10,600,620	\$10,889,506	\$11,936,280	\$12,652,457	\$13,411,604	\$14,216,300
Licenses/Permits/Fines	\$302,965	\$303,429	\$314,779	\$324,223	\$333,949	\$343,968
Intergovernmental	\$1,720,970	\$1,187,365	\$1,162,064	\$1,196,926	\$1,232,834	\$1,269,819
Charges for Programs and Services	\$10,057,837	\$5,607,691	\$6,559,899	\$6,756,696	\$6,959,397	\$7,168,179
Impact and Plant Investment Fees	\$2,282,626	\$3,145,651	\$2,908,666	\$2,995,926	\$3,085,804	\$3,178,378
Grants	\$1,207,029	\$592,886	\$2,351,115	\$1,243,240	\$1,280,537	\$1,318,953
Earnings on Investments	\$157,499	\$128,332	\$128,341	\$132,191	\$136,157	\$140,241
Loan Proceeds	\$0	\$0	\$2,568,867	\$0	\$0	\$0
Interfund Loans/Transfers	\$5,245,535	\$3,563,218	\$5,290,572	\$3,670,114	\$3,780,218	\$3,893,624
<b>Total Original Budget</b>	\$31,575,080	\$25,418,076	\$33,220,583	\$28,971,773	\$30,220,499	\$31,529,463
Supplemental Operating Requests	\$1,721,197	\$664,239				
Supplemental Capital Requests		\$1,475,172				
<i>(Final Acceptance of Infrastructure from Developers)</i>	\$1,514,623	\$3,219,593	\$0	\$0	\$0	\$0
<b>Total Final Budget Revenues</b>	\$34,810,900	\$30,777,081	\$33,220,583	\$28,971,773	\$30,220,499	\$31,529,463
<b>Resources Available</b>	\$60,829,732	\$60,008,503	\$66,153,934	\$59,369,544	\$65,247,033	\$71,525,684
<b>Expenditure Summary</b>	2010 Actual	2011 Projected	2012 Budget	2013 Planned	2014 Planned	2015 Planned
<b>Budget as Adopted:</b>						
Personnel	\$7,648,049	\$7,986,576	\$8,452,955	\$8,875,603	\$9,319,383	\$9,785,352
Operation & Maint.	\$7,486,251	\$6,669,605	\$7,821,804	\$8,056,458	\$8,298,152	\$8,547,096
Capital Outlay	\$5,638,528	\$547,788	\$12,931,183	\$564,222	\$581,149	\$598,583
Debt Service & Transfers	\$4,577,515	\$6,930,792	\$6,550,221	\$6,746,728	\$6,949,130	\$7,157,603
<b>Total Original Budget</b>	\$25,350,344	\$22,134,761	\$35,756,163	\$24,243,010	\$25,147,813	\$26,088,635
Percentage Change		-12.7%	61.5%	-32.2%	3.7%	3.7%
Supplemental Operating Requests	\$300,033	\$512,856	\$0	\$100,000	\$103,000	\$106,090
Supplemental Capital Requests	\$4,433,310	\$1,207,941	\$0	\$0	\$0	\$0
<i>(Final Acceptance of Infrastructure from Developers)</i>	\$1,514,623	\$3,219,593	\$0	\$0	\$0	\$0
<b>Total Final Budget Expenditures</b>	\$31,598,310	\$27,075,152	\$35,756,163	\$24,343,010	\$25,250,813	\$26,194,725
<b>Combined Ending Fund Balances</b>	\$29,231,422	\$32,933,351	\$30,397,772	\$35,026,534	\$39,996,221	\$45,330,959

Financial Plan

TOWN OF WINDSOR  
GENERAL FUND SUMMARY  
2012 BUDGET

	2008	2009	2010	2011	2011	2012
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
<b>BEGINNING FUND BALANCE</b>	\$2,666,215	\$1,819,332	\$3,828,003	\$5,090,688	\$5,170,694	\$5,415,494
<b>REVENUES</b>						
TAXES	6,975,112	7,879,499	8,623,370	8,411,908	8,937,744	8,491,845
LICENSES & PERMITS	322,144	243,329	137,555	244,079	188,563	191,704
INTERGOVERNMENTAL	769,647	1,870,833	1,521,788	1,007,351	959,368	949,343
SERVICES	697,152	774,371	894,389	912,842	894,340	921,396
FINES	102,873	109,153	165,410	113,546	114,866	123,076
INTERFUND TRANSFERS	564,715	564,098	644,760	681,084	681,085	681,015
MISCELLANEOUS GENERAL	2,391,018	1,810,969	187,567	81,393	95,068	159,149
COLLECTIONS FOR OTHERS	-3,033	6,961	60,240	58,103	48,875	61,351
<b>Total Revenue</b>	\$11,819,627	\$13,259,212	\$12,235,078	\$11,510,306	\$11,919,909	\$11,578,878
<b>RESOURCES AVAILABLE</b>	\$14,485,843	\$15,078,545	\$16,063,082	\$16,600,994	\$17,090,603	\$16,994,371
<b>EXPENDITURE SUMMARY</b>						
PERSONNEL SERVICES	5,789,967	6,165,138	6,250,837	6,448,869	6,284,901	6,694,468
OPERATION & MAINT.	5,228,100	3,556,435	3,203,223	2,647,413	2,650,740	2,993,291
DEBT SERVICE & TRANSFERS	1,648,443	1,528,969	1,438,328	3,167,262	2,739,468	2,740,280
<b>Total Expenditures</b>	\$12,666,510	\$11,250,541	\$10,892,388	\$12,263,544	\$11,675,109	\$12,428,039
<b>EXPENDITURE DETAIL</b>						
Town Clerk & Customer Service	264,001	164,727	512,314	461,959	475,393	544,564
Mayor & Town Board	207,088	192,011	288,582	1,489,520	1,061,552	1,090,631
Municipal Court	56,290	62,112	17,985	20,139	18,410	19,664
Town Manager	656,900	457,591	290,037	220,496	222,499	254,182
Finance	495,748	606,766	514,201	580,599	575,791	533,249
Human Resources	1,450	239,685	264,258	309,398	310,084	358,080
Tornado Administration	148,497	94,553	228,195	0	0	0
Legal Services	329,547	323,861	549,140	391,000	428,683	370,000
Planning & Zoning	552,477	586,895	552,897	509,070	486,508	522,474
Business Retention & Growth	0	0	0	100,455	85,520	192,140
Police	1,977,235	2,151,584	2,109,844	2,384,409	2,358,062	2,559,268
Streets & Alleys	1,315,103	867,719	893,124	921,758	882,958	963,992
Public Works	512,148	425,318	442,385	397,791	401,007	398,028
Engineering	634,765	669,194	550,651	567,648	559,864	583,852
Cemetery	257,401	220,232	96,690	111,355	104,465	116,653
Community Events	0	0	0	0	0	103,485
Forestry	450,678	271,570	267,148	327,552	307,195	357,263
Recreation	1,621,255	1,484,303	1,559,675	1,633,500	1,611,306	1,598,219
Aquatics	250,628	197,387	211,898	221,082	217,800	219,266
Parks	1,221,896	863,284	803,753	857,688	828,997	918,863
Safety/Loss Control	12,126	9,205	7,599	16,200	8,467	10,000
Art & Heritage	524,484	601,251	228,776	331,505	287,279	245,508
Town Hall	986,289	541,618	309,275	190,711	244,363	235,833
Police Pension	1,287	1,287	1,287	1,287	1,287	1,287
Parks Construction	189,218	218,386	192,673	218,421	197,619	231,538
<b>Total Expenditure Detail</b>	\$12,666,510	\$11,250,541	\$10,892,388	\$12,263,544	\$11,675,109	\$12,428,039
<b>ENDING FUND BALANCE</b>	\$1,819,332	\$3,828,003	\$5,170,694	\$4,337,450	\$5,415,494	\$4,566,333

General Fund – The General Fund (*a major governmental fund*) is the Town’s general operating fund and is 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  
2012 BUDGET**

	2008	2009	2010	2011	2011	2012
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
<b>BEGINNING FUND BALANCE</b>	\$1,154,592	\$1,574,454	\$1,692,144	\$1,968,405	\$1,986,663	\$2,116,600
<b>REVENUES</b>						
LARIMER CO OPEN SPACE	0	50,099	57,345	50,000	62,571	56,672
PARK FEES	473,785	388,316	539,274	458,071	998,052	641,881
INTEREST	33,546	3,733	1,958	11,087	998	998
GRANTS	210,580	83,466	4,984	0	0	0
OTHER	68,500	10,000	0	0	0	0
<b>Total Revenue</b>	\$786,410	\$535,614	\$603,561	\$519,158	\$1,061,621	\$699,550
<b>RESOURCES AVAILABLE</b>	\$1,941,002	\$2,110,068	\$2,295,705	\$2,487,563	\$3,048,284	\$2,816,150
<b>EXPENDITURE SUMMARY</b>						
OPERATION & MAINT.	0	0	1,300	10,000	10,000	10,000
DEBT SERVICE & TRANSFERS	336,548	327,662	277,742	76,914	76,914	76,914
CAPITAL OUTLAY	30,000	90,262	30,000	411,000	844,770	2,414,917
<b>Total Expenditures</b>	\$366,548	\$417,924	\$309,042	\$497,914	\$931,684	\$2,501,831
<b>EXPENDITURE DETAIL</b>						
Poudre Trail	0	60,262	0	10,000	10,000	35,000
Windsor Trail System	0	0	-49,920	0	0	0
Diamond Valley	0	0	0	31,000	418,500	387,500
Boardwalk Park	0	0	1,300	350,000	396,271	0
General Park Development	85,800	76,914	76,914	76,914	76,914	76,914
Eastman Park	0	0	0	0	0	12,000
Windsor Highlands	250,748	250,748	250,748	0	0	0
Prospect Park	0	0	0	0	0	400,000
Stonehenge Park	30,000	30,000	30,000	30,000	30,000	30,000
Bison Ridge Park	0	0	0	0	0	330,417
Poudre Heights Park	0	0	0	0	0	1,200,000
Winter Farm Park	0	0	0	0	0	30,000
<b>Total Expenditure Detail</b>	\$366,548	\$417,924	\$309,042	\$497,914	\$931,684	\$2,501,831
<b>ENDING FUND BALANCE</b>	\$1,574,454	\$1,692,144	\$1,986,663	\$1,989,649	\$2,116,600	\$314,319

Park Improvement Fund (PIF) – This nonmajor 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  
2012 BUDGET**

	2008	2009	2010	2011	2011	2012
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
<b>BEGINNING FUND BALANCE</b>	<b>\$160,961</b>	<b>\$49,920</b>	<b>\$168,349</b>	<b>\$79,805</b>	<b>\$105,715</b>	<b>\$273,863</b>
<b>REVENUES</b>						
LARIMER CO OPEN SPACE	56,973	0	0	0	0	0
LOTTERY	144,087	136,046	138,942	159,335	179,122	151,370
INTEREST	2,518	385	149	1,083	122	122
GRANTS	13,499	-2	0	200,000	0	200,000
OTHER	200	0	0	0	0	0
<b>Total Revenue</b>	<b>\$217,278</b>	<b>\$136,428</b>	<b>\$139,091</b>	<b>\$360,418</b>	<b>\$179,243</b>	<b>\$351,492</b>
<b>RESOURCES AVAILABLE</b>	<b>\$378,239</b>	<b>\$186,348</b>	<b>\$307,441</b>	<b>\$440,222</b>	<b>\$284,959</b>	<b>\$625,355</b>
<b>EXPENDITURE SUMMARY</b>						
OPERATION & MAINT.	18,000	18,000	18,000	10,000	10,000	10,000
DEBT SERVICE & TRANSFERS	0	0	49,920	0	0	0
CAPITAL OUTLAY	310,319	-2	133,806	340,000	1,096	340,000
<b>Total Expenditures</b>	<b>\$328,319</b>	<b>\$17,998</b>	<b>\$201,725</b>	<b>\$350,000</b>	<b>\$11,096</b>	<b>\$350,000</b>
<b>EXPENDITURE DETAIL</b>						
Poudre Trail	68,300	17,998	151,806	10,000	10,000	10,000
Windsor Lake Trail	260,019	0	49,920	340,000	1,096	340,000
<b>Total Expenditure Detail</b>	<b>\$328,319</b>	<b>\$17,998</b>	<b>\$201,725</b>	<b>\$350,000</b>	<b>\$11,096</b>	<b>\$350,000</b>
<b>ENDING FUND BALANCE</b>	<b>\$49,920</b>	<b>\$168,349</b>	<b>\$105,715</b>	<b>\$90,222</b>	<b>\$273,863</b>	<b>\$275,355</b>

Conservation Trust Fund (CTF) – This non-major governmental fund is a special revenue fund type which is funded by special taxes or other earmarked revenue sources which finance specific activities as required by law or administrative action. The expenditures represent park and trail construction and improvements. CTF can be used for the acquisition, development, and maintenance of new conservation sites or for capital improvements or maintenance for recreational purposes on any public site. Beginning in 2009, the CTF only uses lottery funds.

TOWN OF WINDSOR  
CAPITAL IMPROVEMENT FUND  
2012 BUDGET

	2008	2009	2010	2011	2011	2012
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
<b>BEGINNING FUND BALANCE</b>	\$5,986,959	\$6,509,252	\$2,673,340	\$1,337,742	\$2,835,836	\$3,513,443
<b>REVENUES</b>						
SEVERANCE TAX	0	0	0	0	0	170,232
SALES TAX	1,859,984	1,832,259	1,932,891	1,612,050	2,025,000	1,935,794
USE TAX	1,093,097	888,669	741,270	452,526	1,066,613	898,851
TRAFFIC IMPACT FEES	562,876	430,640	436,938	351,033	584,106	483,895
INTEREST	204,282	35,489	21,710	428	7,423	7,423
GRANTS / CONTRIBUTIONS	400,000	467,757	1,795,720	210,000	414,439	48,000
ACCEPTED INFRASTRUCTURE	6,801,353	4,899,044	584,637	0	0	0
LOAN PROCEEDS	0	0	0	0	0	0
OTHER	244,871	368,073	753,525	2,500,000	1,278,013	1,250,000
<b>Total Revenue</b>	\$11,166,464	\$8,921,931	\$6,266,690	\$5,126,037	\$5,375,593	\$4,794,195
<b>RESOURCES AVAILABLE</b>	\$17,153,423	\$15,431,183	\$8,940,030	\$6,463,780	\$8,211,429	\$8,307,638
<b>EXPENDITURE SUMMARY</b>						
OPERATION & MAINT.	136,955	1,017,070	1,048,542	836,933	869,243	1,426,178
DEBT SERVICE & TRANSFERS	1,093,877	2,387,805	640,647	1,039,143	2,084,508	792,917
CAPITAL OUTLAY	9,413,338	9,352,969	4,415,005	3,488,303	1,744,235	2,686,088
<b>Total Expenditures</b>	\$10,644,170	\$12,757,843	\$6,104,194	\$5,364,379	\$4,697,985	\$4,905,182
<b>EXPENDITURES BY DIVISION</b>						
Town Clerk / Customer Service	0	0	0	0	6,302	0
Mayor & Town Board	200,000	200,000	295,000	430,000	357,653	262,653
Town Manager	41,500	35	33,498	50,000	50,000	0
Finance/Information Systems	0	318,970	0	0	0	0
Police	194,653	662,705	-491,494	199,023	239,120	163,680
Streets	8,202,209	7,172,336	2,519,185	4,349,446	3,501,404	3,480,762
Public Works	9,112	0	0	0	0	0
Cemetery	0	0	20,317	102,500	2,500	0
Covenant Park	0	413,677	298,029	0	0	0
Diamond Valley	0	33,157	0	0	410,946	791,944
Recreation	1,950	0	225,416	11,600	11,468	10,000
Parks	42,914	8,972	13,386	10,000	10,000	28,000
Chimney Park Pool	-686	153,654	43,684	3,000	3,936	0
Art & Heritage	15,211	390,149	6,663	0	0	30,000
Town Hall	420,926	2,488,216	2,910,926	0	4,004	0
Windsor West Park	41,143	0	50,396	0	0	0
Main Park	21,705	0	32,421	0	0	0
Boardwalk Park	1,434,016	133,197	48,901	0	13,926	0
Chimney Park	13,219	782,775	97,866	0	19,435	0
Windsor Village	100	0	0	120,000	5,483	0
General Park Development	3,697	0	0	0	0	0
Eastman Park	2,502	0	0	10,000	6,000	0
Prospect Park	0	0	0	23,000	0	23,000
Community Recreation Center	0	0	0	29,500	29,500	90,000
Facility Services	0	0	0	26,310	26,310	0
<b>Total Expenditure Detail</b>	\$10,644,170	\$12,757,843	\$6,104,194	\$5,364,379	\$4,697,985	\$4,905,182
<b>ENDING FUND BALANCE</b>	\$6,509,252	\$2,673,340	\$2,835,836	\$1,099,401	\$3,513,443	\$3,402,456

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  
2012 BUDGET**

	2008	2009	2010	2011	2011	2012
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
<b>BEGINNING FUND BALANCE</b>	<b>\$160,961</b>	<b>\$270,360</b>	<b>\$117,744</b>	<b>\$157,211</b>	<b>\$184,140</b>	<b>\$250,983</b>
<b>REVENUES</b>						
SALES TAX	310,459	272,042	322,148	268,675	337,500	322,632
USE TAX	71,949	59,279	50,377	30,168	71,108	60,254
INTEREST	4,466	487	253	1,554	130	130
SERVICES	89,802	74,188	82,658	76,785	85,914	75,850
GRANTS	0	0	0	0	0	0
INTERFUND TRANSFERS	600,000	600,000	695,000	695,000	695,000	600,000
OTHER	168,464	471	9,674	0	26	0
<b>Total Revenue</b>	<b>\$1,245,140</b>	<b>\$1,006,468</b>	<b>\$1,160,109</b>	<b>\$1,072,182</b>	<b>\$1,189,678</b>	<b>\$1,058,867</b>
<b>RESOURCES AVAILABLE</b>	<b>\$1,406,100</b>	<b>\$1,276,828</b>	<b>\$1,277,853</b>	<b>\$1,229,393</b>	<b>\$1,373,818</b>	<b>\$1,309,850</b>
<b>EXPENDITURES</b>						
PERSONNEL SERVICES	422,176	452,909	421,238	403,930	378,058	379,675
OPERATION & MAINT.	258,435	248,674	230,861	167,291	138,201	145,207
DEBT SERVICE	455,129	457,502	441,614	601,280	606,576	689,922
<b>Total Expenditures</b>	<b>\$1,135,740</b>	<b>\$1,159,085</b>	<b>\$1,093,712</b>	<b>\$1,172,500</b>	<b>\$1,122,835</b>	<b>\$1,214,804</b>
<b>ENDING FUND BALANCE</b>	<b>\$270,360</b>	<b>\$117,744</b>	<b>\$184,140</b>	<b>\$56,893</b>	<b>\$250,983</b>	<b>\$95,045</b>

Community Recreation Center Fund (CRCF) – This non-major governmental fund is another special revenue fund type which is funded by sales tax, construction use tax, grants, and facility user fees. The expenditures represent operating and cost of construction.

**WATER FUND  
2012 BUDGET**

	2008	2009	2010	2011	2011	2012
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
<b>BEGINNING FUND BALANCE</b>	<b>\$3,603,810</b>	<b>\$3,590,321</b>	<b>\$3,961,623</b>	<b>\$4,590,583</b>	<b>\$4,426,132</b>	<b>\$5,757,746</b>
<b>REVENUES</b>						
WATER SALES	2,691,884	2,600,410	2,917,802	2,965,894	3,065,567	3,187,094
INTEREST	382,599	102,542	72,610	70,956	111,503	111,502
GRANTS	0	30,985	0	0	30,570	0
OTHER FEES & CHARGES	178,644	166,432	148,640	152,426	194,413	164,833
<b>Total Revenue</b>	<b>\$3,253,127</b>	<b>\$2,900,369</b>	<b>\$3,139,052</b>	<b>\$3,189,275</b>	<b>\$3,402,053</b>	<b>\$3,463,429</b>
<b>RESOURCES AVAILABLE</b>	<b>\$6,856,938</b>	<b>\$6,490,690</b>	<b>\$7,100,675</b>	<b>\$7,779,858</b>	<b>\$7,828,185</b>	<b>\$9,221,175</b>
<b>EXPENDITURES</b>						
PERSONNEL SERVICES	187,230	203,578	190,116	195,840	194,059	197,043
SYSTEM OPERATION & MAINT.	1,878,315	1,895,170	2,021,457	1,557,840	1,431,501	1,630,096
DEBT SERVICE & TRANSFERS	615,260	390,246	414,506	444,879	444,879	471,836
CAPITAL OUTLAY	585,812	40,072	48,464	0	0	6,100
<b>Total Expenditures</b>	<b>\$3,266,617</b>	<b>\$2,529,066</b>	<b>\$2,674,543</b>	<b>\$2,198,559</b>	<b>\$2,070,439</b>	<b>\$2,305,075</b>
<b>ENDING FUND BALANCE</b>	<b>\$3,590,321</b>	<b>\$3,961,623</b>	<b>\$4,426,132</b>	<b>\$5,581,299</b>	<b>\$5,757,746</b>	<b>\$6,916,100</b>

**TOWN OF WINDSOR**  
**WATER PLANT INVESTMENT FEES**  
**2012 BUDGET**

	2008	2009	2010	2011	2011	2012
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
<b>BEGINNING FUND BALANCE</b>	<b>\$5,812,327</b>	<b>\$6,226,610</b>	<b>\$6,706,301</b>	<b>\$6,970,416</b>	<b>\$7,295,901</b>	<b>\$7,514,476</b>
<b>REVENUE</b>						
PLANT INVESTMENT FEES	374,652	343,514	401,651	670,862	773,139	684,642
GRANTS	0	0	0	150,000	0	150,000
LOANS FROM OTHER FUNDS	250,748	250,748	250,748	135,000	62,653	62,653
OTHER	1,175,589	377,645	574,180	0	0	0
<b>Total Revenue</b>	<b>\$1,800,989</b>	<b>\$971,907</b>	<b>\$1,226,580</b>	<b>\$955,862</b>	<b>\$835,792</b>	<b>\$897,295</b>
<b>RESOURCES AVAILABLE</b>	<b>\$7,613,316</b>	<b>\$7,198,518</b>	<b>\$7,932,881</b>	<b>\$7,926,278</b>	<b>\$8,131,692</b>	<b>\$8,411,771</b>
<b>EXPENDITURES</b>						
LOANS/TRANSFERS TO OTHER FUNDS	0	0	285,000	1,401,986	464,466	776,986
OVERSIZE LINES	83,438	3,864	0	50,000	0	50,000
TRANSMISSION MAINS	1,175,589	377,645	228,230	0	0	0
SYSTEM IMPROVEMENTS	127,679	110,707	123,750	474,000	152,750	412,000
<b>Total Expenditures</b>	<b>\$1,386,706</b>	<b>\$492,217</b>	<b>\$636,980</b>	<b>\$1,925,986</b>	<b>\$617,216</b>	<b>\$1,238,986</b>
<b>ENDING FUND BALANCE</b>	<b>\$6,226,610</b>	<b>\$6,706,301</b>	<b>\$7,295,901</b>	<b>\$6,000,292</b>	<b>\$7,514,476</b>	<b>\$7,172,785</b>

**DEVELOPMENT RAW WATER**  
**2012 BUDGET**

	2008	2009	2010	2011	2011	2012
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
<b>BEGINNING FUND BALANCE</b>	<b>\$1,380,053</b>	<b>\$1,050,826</b>	<b>\$1,098,951</b>	<b>\$841,658</b>	<b>\$616,071</b>	<b>\$305,673</b>
<b>REVENUES</b>						
RAW WATER FEES	134,103	103,055	13,770	60,536	23,177	16,232
<b>Total Revenue</b>	<b>\$134,103</b>	<b>\$103,055</b>	<b>\$13,770</b>	<b>\$60,536</b>	<b>\$23,177</b>	<b>\$16,232</b>
<b>RESOURCES AVAILABLE</b>	<b>\$1,514,156</b>	<b>\$1,153,881</b>	<b>\$1,112,721</b>	<b>\$902,194</b>	<b>\$639,248</b>	<b>\$321,905</b>
<b>EXPENDITURES</b>						
WATER SHARES	463,330	54,930	496,650	902,194	333,575	321,905
<b>Total Expenditures</b>	<b>\$463,330</b>	<b>\$54,930</b>	<b>\$496,650</b>	<b>\$902,194</b>	<b>\$333,575</b>	<b>\$321,905</b>
<b>ENDING FUND BALANCE</b>	<b>\$1,050,826</b>	<b>\$1,098,951</b>	<b>\$616,071</b>	<b>\$0</b>	<b>\$305,673</b>	<b>\$0</b>

**TOWN OF WINDSOR**  
**NON-POTABLE WATER / KERN RESERVOIR FUND**  
**2012 BUDGET**

	2008	2009	2010	2011	2011	2012
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
<b>BEGINNING FUND BALANCE</b>	<b>\$570,881</b>	<b>\$588,826</b>	<b>\$316,037</b>	<b>\$368,434</b>	<b>\$390,854</b>	<b>\$389,460</b>
<b>REVENUES</b>						
RAW WATER FEES	171,164	356,416	198,192	219,700	219,700	219,700
INTEREST	0	0	45,333	0	0	0
GRANTS	0	0	0	146,324	147,877	0
TRANSFER IN	0	0	75,000	303,972	303,932	303,972
OTHER	0	0	0	0	228,024	0
<b>Total Revenue</b>	<b>\$171,164</b>	<b>\$356,416</b>	<b>\$318,524</b>	<b>\$669,996</b>	<b>\$899,533</b>	<b>\$523,672</b>
<b>RESOURCES AVAILABLE</b>	<b>\$742,045</b>	<b>\$945,243</b>	<b>\$634,561</b>	<b>\$1,038,430</b>	<b>\$1,290,387</b>	<b>\$913,132</b>
<b>EXPENDITURES</b>						
OPERATION & MAINT.	62,458	113,219	479,842	89,000	149,545	52,068
LOANS/TRANSFERS TO OTHER FUNDS	0	0	0	30,000	30,000	356,972
NON-POTABLE WATER SHARES	0	40,000	0	0	0	0
CAPITAL OUTLAY	0	0	149,364	627,300	77,805	504,939
<b>Total Expenditures</b>	<b>\$153,219</b>	<b>\$629,206</b>	<b>\$243,707</b>	<b>\$913,979</b>	<b>\$900,927</b>	<b>\$537,211</b>
<b>ENDING FUND BALANCE</b>	<b>\$588,826</b>	<b>\$316,037</b>	<b>\$390,854</b>	<b>\$124,451</b>	<b>\$389,460</b>	<b>\$375,921</b>

TOWN OF WINDSOR  
SEWER FUND  
2012 BUDGET

	2008	2009	2010	2011	2011	2012
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
<b>BEGINNING FUND BALANCE</b>	\$1,384,195	\$1,286,122	\$1,284,073	\$1,810,271	\$1,821,604	\$2,302,164
<b>REVENUES</b>						
SEWER SERVICE	1,579,540	1,631,304	1,610,672	1,632,115	1,630,408	1,624,128
INTEREST	45,505	8,473	4,905	8,428	2,716	2,716
OTHER	93,875	24,991	28,187	30,512	29,490	30,509
<b>Total Revenue</b>	\$1,718,919	\$1,664,769	\$1,643,763	\$1,671,055	\$1,662,615	\$1,657,354
<b>RESOURCES AVAILABLE</b>	\$3,103,114	\$2,950,891	\$2,927,836	\$3,481,326	\$3,484,219	\$3,959,517
<b>EXPENDITURES</b>						
PERSONNEL SERVICES	278,596	268,850	241,272	250,230	232,553	244,835
SYSTEM OPERATION & MAINT.	523,654	492,202	493,179	501,901	493,804	418,957
DEBT SERVICE & TRANSFERS	888,280	731,895	257,151	304,078	304,077	306,534
CAPITAL OUTLAY	126,462	173,871	114,630	152,040	151,622	193,000
<b>Total Expenditures</b>	\$1,816,992	\$1,666,818	\$1,106,232	\$1,208,248	\$1,182,055	\$1,163,326
<b>ENDING FUND BALANCE</b>	\$1,286,122	\$1,284,073	\$1,821,604	\$2,273,077	\$2,302,164	\$2,796,191

TOWN OF WINDSOR  
SEWER PLANT INVESTMENT FEE  
2012 BUDGET

	2008	2009	2010	2011	2011	2012
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
<b>BEGINNING FUND BALANCE</b>	\$3,116,546	\$2,740,053	\$2,797,766	\$2,409,675	\$2,910,923	\$3,710,308
<b>REVENUES</b>						
PLANT INVESTMENT FEES	277,944	366,618	328,967	250,645	620,458	438,681
INTEREST	77,481	14,427	8,351	16,091	4,625	4,625
GRANTS	0	0	0	0	0	1,673,890
OTHER (Loan Proceeds)	1,624,686	1,956,619	74,400	0	600,000	2,568,867
<b>Total Revenue</b>	\$1,980,111	\$2,337,664	\$411,718	\$266,736	\$1,225,083	\$4,686,063
<b>RESOURCES AVAILABLE</b>	\$5,096,657	\$5,077,717	\$3,209,485	\$2,676,410	\$4,136,006	\$8,396,371
<b>EXPENDITURES</b>						
LOANS/TRANSFERS TO OTHER FUNDS	0	0	210,000	0	0	0
PLANT IMPROVEMENTS	0	323,332	14,162	360,225	409,200	4,829,100
SYSTEM IMPROVEMENTS	731,918	0	0	150,000	16,498	220,000
TRANSMISSION MAINS	1,624,686	1,956,619	74,400	0	0	0
<b>Total Expenditures</b>	\$2,356,604	\$2,279,951	\$298,562	\$510,225	\$425,698	\$5,049,100
<b>ENDING FUND BALANCE</b>	\$2,740,053	\$2,797,766	\$2,910,923	\$2,166,185	\$3,710,308	\$3,347,271

TOWN OF WINDSOR  
STORM DRAINAGE FUND  
2012 BUDGET

	2008	2009	2010	2011	2011	2012
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
<b>BEGINNING FUND BALANCE</b>	\$27,429	\$85,514	\$133,054	\$165,888	\$191,458	\$234,078
<b>REVENUES</b>						
STORMWATER SERVICE	204,266	208,313	213,110	231,664	220,771	214,065
MOSQUITO CONTROL FEES	73,579	75,789	77,359	79,008	79,140	81,876
<i>Total Revenue</i>	\$277,845	\$284,102	\$290,469	\$310,672	\$299,911	\$295,941
<b>RESOURCES AVAILABLE</b>	\$305,273	\$369,616	\$423,523	\$476,560	\$491,369	\$530,019
<b>EXPENDITURES</b>						
PERSONNEL SERVICES	77,395	79,042	80,467	93,834	86,387	90,905
SYSTEM OPERATION & MAINT.	101,043	117,573	116,430	108,327	118,947	194,474
DEBT SERVICE & TRANSFERS	41,321	39,947	26,857	51,957	51,957	45,383
CAPITAL OUTLAY	0	0	8,310	6,500	0	0
<i>Total Expenditures</i>	\$219,759	\$236,562	\$232,065	\$260,619	\$257,291	\$330,762
<b>ENDING FUND BALANCE</b>	\$85,514	\$133,054	\$191,458	\$215,942	\$234,078	\$199,257

TOWN OF WINDSOR  
STORM DRAINAGE PLANT INVESTMENT FEE  
2012 BUDGET

	2008	2009	2010	2011	2011	2012
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
<b>BEGINNING FUND BALANCE</b>	\$591,800	\$275,614	\$345,105	\$373,581	\$366,691	\$501,598
<b>REVENUES</b>						
PLANT INVEST FEES	486,781	451,673	363,834	357,013	455,400	423,636
INTEREST	19,342	2,678	1,215	3,511	802	802
GRANTS	0	77,999	0	377,175	0	279,225
OTHER	1,863,466	1,157,303	281,406	0	0	0
<i>Total Revenue</i>	\$2,369,589	\$1,689,654	\$646,455	\$737,699	\$456,202	\$703,663
<b>RESOURCES AVAILABLE</b>	\$2,961,389	\$1,965,268	\$991,561	\$1,111,280	\$822,892	\$1,205,261
<b>EXPENDITURES</b>						
DRAINAGE MASTER PLAN	59,197	3,751	0	0	0	0
DEBT SERVICE & TRANSFERS	0	303,972	303,858	151,986	151,966	151,986
REPLACEMENT LINES	0	0	0	0	0	0
DRAINAGE IMPROVEMENTS	2,626,578	1,312,440	321,012	595,400	169,328	492,300
<i>Total Expenditures</i>	\$2,685,775	\$1,620,163	\$624,870	\$747,386	\$321,294	\$644,286
<b>ENDING FUND BALANCE</b>	\$275,614	\$345,105	\$366,691	\$363,894	\$501,598	\$560,975

Water, Sewer and Storm Drainage Funds – These are major enterprise funds which account for the financial transactions related to the water, sewer and storm drainage service operation of the Town. The Non-Potable Water/Kern Reservoir Fund – is a nonmajor enterprise fund which provides non-potable irrigation water services to its customers.

**TOWN OF WINDSOR  
FLEET MANAGEMENT FUND  
2012 BUDGET**

	2008	2009	2010	2011	2011	2012
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
<b>BEGINNING FUND BALANCE</b>	\$17,775	\$716,510	\$718,926	\$491,166	\$548,623	\$313,933
<b>REVENUES</b>						
CHARGES FOR SERVICE TRANSFERS	1,161,184	934,310	599,016	843,758	849,760	1,035,674
INTEREST	0	0	0	3,769	0	0
GRANTS	0	53,733	741	0	0	0
OTHER	468,526	107,617	59,164	35,000	120,945	101,000
<b>Total Revenue</b>	\$1,629,710	\$1,095,660	\$658,921	\$882,527	\$970,705	\$1,136,674
<b>RESOURCES AVAILABLE</b>	\$1,647,485	\$1,812,170	\$1,377,847	\$1,373,693	\$1,519,327	\$1,450,607
<b>EXPENDITURES</b>						
PERSONNEL SERVICES	211,346	211,555	238,411	245,207	244,975	256,290
OPERATION & MAINT.	312,888	268,645	259,733	289,322	331,158	346,185
CAPITAL OUTLAY	406,742	613,044	331,079	648,000	629,262	732,456
<b>Total Expenditures</b>	\$930,976	\$1,093,244	\$829,224	\$1,182,529	\$1,205,395	\$1,334,931
<b>ENDING FUND BALANCE</b>	\$716,510	\$718,926	\$548,623	\$191,165	\$313,933	\$115,676

**TOWN OF WINDSOR  
INFORMATION TECHNOLOGY FUND  
2012 BUDGET**

	2008	2009	2010	2011	2011	2012
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
<b>BEGINNING FUND BALANCE</b>	\$0	\$89	\$177,492	\$156,884	\$235,094	\$185,231
<b>REVENUES</b>						
CHARGES FOR SERVICE TRANSFERS	834,446	940,955	676,571	614,522	614,519	615,582
INTEREST	196	0	0	804	0	0
OTHER	4,065	0	0	0	0	0
<b>Total Revenue</b>	\$838,707	\$940,955	\$676,571	\$615,325	\$614,519	\$615,582
<b>RESOURCES AVAILABLE</b>	\$838,707	\$941,044	\$854,063	\$772,209	\$849,614	\$800,813
<b>EXPENDITURES</b>						
PERSONNEL SERVICES	262,214	239,822	225,709	234,263	237,896	248,507
OPERATION & MAINT.	397,305	308,725	253,681	423,820	364,383	381,300
DEBT SERVICE & TRANSFER	0	0	0	10,786	10,786	12,592
CAPITAL OUTLAY	179,099	215,005	139,579	50,000	51,318	92,650
<b>Total Expenditures</b>	\$838,618	\$763,552	\$618,968	\$718,869	\$664,383	\$735,049
<b>ENDING FUND BALANCE</b>	\$89	\$177,492	\$235,094	\$53,341	\$185,231	\$65,764

TOWN OF WINDSOR  
FACILITY SERVICES FUND  
2012 BUDGET

	2008	2009	2010	2011	2011	2012
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
<b>BEGINNING FUND BALANCE</b>	\$0	\$0	\$0	\$0	\$0	\$2,235
<b>REVENUES</b>						
CHARGES FOR SERVICE TRANSFERS	0	0	0	500,199	515,201	596,596
INTEREST	0	0	0	0	0	0
OTHER	0	0	0	0	0	0
<b>Total Revenue</b>	\$0	\$0	\$0	\$500,199	\$515,201	\$596,596
<b>RESOURCES AVAILABLE</b>	\$0	\$0	\$0	\$500,199	\$515,201	\$598,830
<b>EXPENDITURES</b>						
PERSONNEL SERVICES	0	0	0	350,899	327,748	341,231
OPERATION & MAINT.	0	0	0	143,300	179,218	203,365
DEBT SERVICE & TRANSFER	0	0	0	6,000	6,000	6,000
CAPITAL OUTLAY	0	0	0	0	0	0
<b>Total Expenditures</b>	\$0	\$0	\$0	\$500,199	\$512,966	\$550,596
<b>ENDING FUND BALANCE</b>	\$0	\$0	\$0	\$0	\$2,235	\$48,235

TOWN OF WINDSOR  
WINDSOR BUILDING AUTHORITY FUND  
2012 BUDGET

	2008	2009	2010	2011	2011	2012
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
<b>BEGINNING FUND BALANCE</b>	\$0	\$0	-\$77	\$97,553	\$145,023	\$146,067
<b>REVENUES</b>						
INTEREST	0	0	1,016	0	13	23
DONATED ASSETS	0	157,853	0	0	0	0
INTERFUND TRANSFERS	0	0	2,379,440	145,000	145,000	145,080
OTHER (Loan Proceeds)	0	0	3,000,090	0	1,234	0
<b>Total Revenue</b>	\$0	\$157,853	\$5,380,547	145,000	146,247	145,103
<b>RESOURCES AVAILABLE</b>	\$0	\$157,853	\$5,380,470	\$242,553	\$291,270	\$291,170
<b>EXPENDITURES</b>						
OPERATION & MAINT.	0	77	3,594	0	123	0
DEBT SERVICE & TRANSFERS	0	0	201,892	145,000	145,079	145,080
CAPITAL OUTLAY	0	157,853	5,029,961	0	0	0
<b>Total Expenditures</b>	\$0	\$157,930	\$5,235,447	\$145,000	\$145,203	\$145,080
<b>ENDING FUND BALANCE</b>	\$0	-\$77	\$145,023	\$97,553	\$146,067	\$146,090

Fleet Management, Information Technology, Facility Services and Windsor Building Authority Funds – These are non-major proprietary internal service funds. They provide services to other departments or agencies of the Town, or to other governments, on a cost-reimbursement basis.

**ENDING FUND BALANCE ANALYSIS**

The continuous growth over the past several years has provided the Town with solid revenue streams, even in times of the more recent slowing economy. Timely planning and legislation has 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. This requirement directly addresses the Long Term Solvency and Service Level Solvency components of the Town’s financial policy on fiscal stability.

**TOWN OF WINDSOR  
ENDING FUND BALANCE ANALYSIS**

Fund	Begin Balance	Revenue	Expend	End Balance	Percent Change	Dollar Change	EFB % of Annual Revenue	EFB # of Months Expend	Policy Compliance
General Fund <sup>1</sup>	5,415,494	11,578,878	12,428,039	4,566,333	-15.7%	(\$849,161)	39.4%	4.4	Yes
Park Improve Fund <sup>2</sup>	2,116,600	699,550	2,501,831	314,319	-85.1%	(\$1,802,281)	44.9%	1.5	Yes
Conservation Trust Fund <sup>3</sup>	273,863	351,492	350,000	275,355	0.5%	\$1,492	78.3%	9.4	Yes
Capital Improve Fund <sup>4</sup>	3,513,443	4,794,195	4,905,182	3,402,456	-3.2%	(\$110,987)	71.0%	8.3	Yes
Community Rec Center Fund <sup>5</sup>	250,983	1,058,867	1,214,804	95,045	-62.1%	(\$155,938)	9.0%	0.9	No
Water Fund O&M <sup>6</sup>	5,757,746	3,463,429	2,305,075	6,916,100	20.1%	\$1,158,354	199.7%	36.0	Yes
Water Fund PIF <sup>7</sup>	7,514,476	897,295	1,238,986	7,172,785	-4.5%	(\$341,691)	799.4%	69.5	Yes
Water Fund Raw Water Res. <sup>8</sup>	305,673	16,232	321,905	0	-100.0%	(\$305,673)	0.0%	0.0	No
Non-Potable. Kern Fund <sup>9</sup>	389,460	523,672	537,211	375,921	-3.5%	(\$13,539)	71.8%	8.4	Yes
Sewer Fund O&M <sup>10</sup>	2,302,164	1,657,354	1,163,326	2,796,191	21.5%	\$494,028	168.7%	28.8	Yes
Sewer Fund PIF <sup>11</sup>	3,710,308	4,686,063	5,049,100	3,347,271	-9.8%	(\$363,037)	71.4%	8.0	Yes
Storm Drain O&M <sup>12</sup>	234,078	295,941	330,762	199,257	-14.9%	(\$34,821)	67.3%	7.2	Yes
Storm Drain PIF <sup>13</sup>	501,598	703,663	644,286	560,975	11.8%	\$59,377	79.7%	10.4	Yes
Fleet Management <sup>14</sup>	313,933	1,136,674	1,334,931	115,676	-63.2%	(\$198,257)	10.2%	1.0	Yes
Information Technology <sup>15</sup>	185,231	615,582	735,049	65,764	-64.5%	(\$119,467)	10.7%	1.1	Yes
Windsor Building Authority <sup>16</sup>	146,067	145,103	145,080	146,090	0.0%	\$23	100.7%	12.1	Yes
Facility Services <sup>17</sup>	2,235	596,596	550,596	48,235	2058.4%	\$46,000	8.1%	1.1	Yes
<b>All Funds Total</b>	<b>\$32,933,351</b>	<b>\$33,220,583</b>	<b>\$35,756,163</b>	<b>\$30,397,772</b>	<b>-8%</b>	<b>(\$2,535,579)</b>	<b>91.5%</b>	<b>10.2</b>	<b>Yes</b>

Explanation of Changes in Fund Balance in excess of 10%

- 1 Ending Fund Balance is policy compliant including a \$625,000 transfer to Capital Improvement Fund for interchange improvements.
- 2 Developer reimbursement reserve for neighborhood park construction released for new parks in 2012. Fund is not used for operations.
- 3 This fund collects Lottery Funds to be used for park & open space projects. Focus on trails and upgrades.
- 4 Funding opportunities for capital projects include a large expenditure for the I-25/SH392 construction.
- 5 Conservative revenue estimates may have to be supplemented by operating loans or cutbacks.
- 6 No large repair projects due in 2012. Fund is policy compliant.
- 7 I-25 / SH 392 loan to CIF. Anticipate the future 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 Ending Fund Balance policy compliant.
- 10 No large repair projects in 2012. Ending Fund Balance is policy compliant.
- 11 Construction of headworks facility scheduled for 2012 with loan and grant monies. Still policy compliant.
- 12 Ending Fund Balance policy compliant.
- 13 Ending Fund Balance policy compliant.
- 14 More vehicle purchases scheduled for 2012. Ending Fund Balance is policy compliant.
- 15 Additional network upgrades in 2012. Ending Fund Balance is policy compliant.
- 16 Ending Fund Balance policy compliant.
- 17 Ending Fund Balance is policy compliant.