

Town of WINDSOR Colorado



2013 BUDGET

JANUARY 1, 2013 - DECEMBER 31, 2013



Town of Windsor
301 Walnut Street
Windsor, CO 80550
Phone: (970) 674-2400
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www.windsorgov.com





2013 BUDGET

JANUARY 1, 2013 – DECEMBER 31, 2013

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

TOWN STAFF

Town Manager	Kelly Arnold
Town Attorneys	John Frey & Ian McCargar <i>of the Firm of Frey McCargar Plock and Root, 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 Manager	Patti Garcia
Economic Development Manager	Stacy Johnson

TOWN OF WINDSOR
301 Walnut Street
Windsor, Colorado 80550

Phone: 970.674.2400

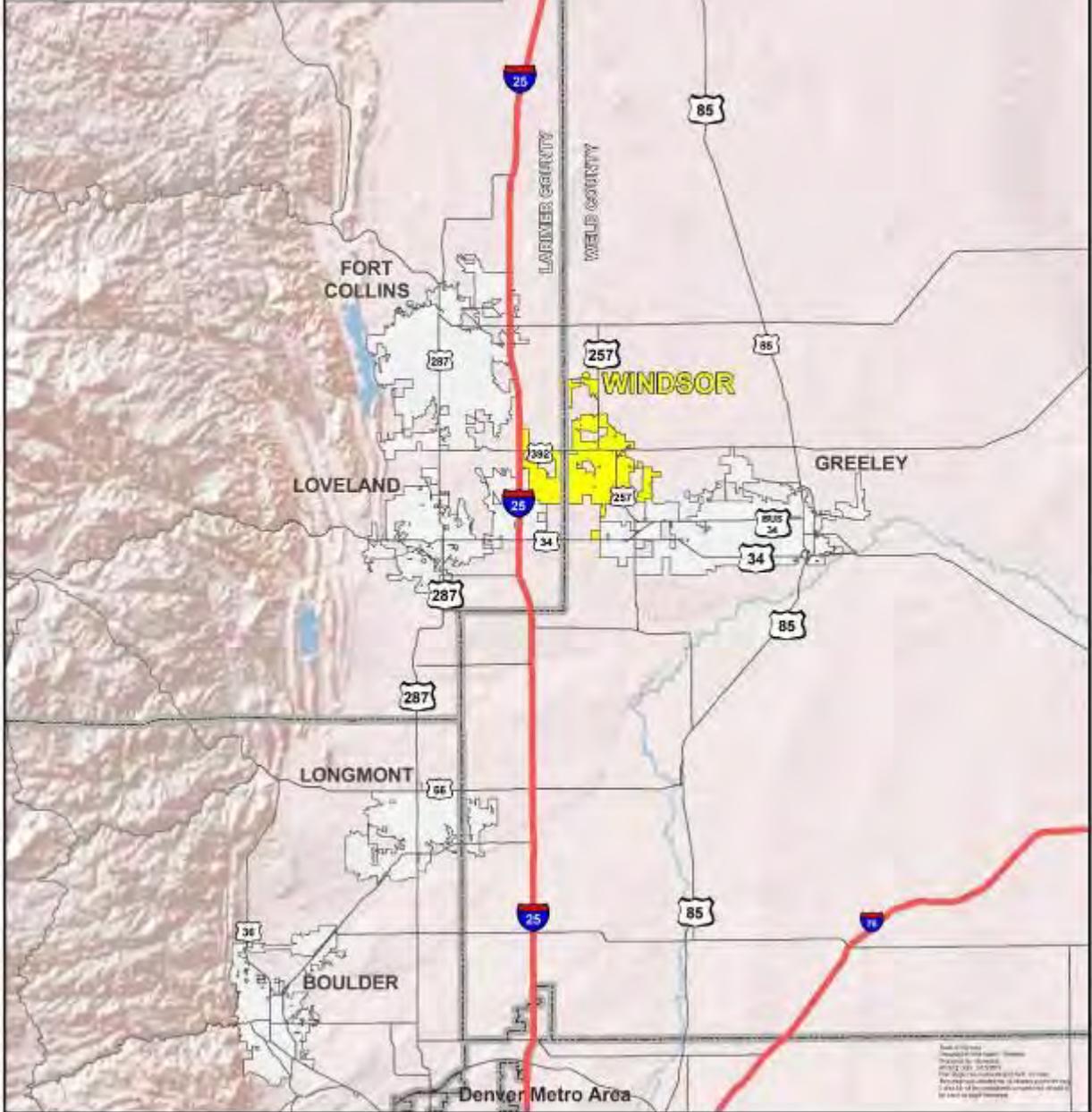
Fax: 970.674.2456

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Town of Windsor

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



Town of Windsor, Colorado LOCATION MAP



1:500,000

AWARD FOR DISTINGUISHED BUDGET PRESENTATION



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO
**Town of Windsor
Colorado**

Special Performance Measures Recognition

For the Fiscal Year Beginning

January 1, 2012

Christopher P. Morill *Affrey R. Emery*

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, 2012**. This was the seventh year the Town of Windsor received this award.

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

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

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**TOWN OF WINDSOR
RESOLUTION NO. 2012 - 80**

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, 2013, AND ENDING ON THE LAST DAY OF DECEMBER, 2013, 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 2013 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 6, 2012 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 26, 2012 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	\$18,000,048
Park Improvement Fund	\$ 3,461,133
Conservation Trust Fund	\$ 468,508
Capital Improvement Fund	\$10,008,274
Community / Recreation Center Fund	\$ 1,187,122
Water Fund	\$20,455,779
Non-Potable Water Fund	\$ 774,939
Sewer Fund	\$ 9,521,138
Storm Drainage Fund	\$ 2,796,725
Fleet Management Fund	\$ 1,189,036
Information Technology Fund	\$ 827,447
Facility Services Fund	\$ 649,187
Windsor Building Authority Fund	\$ 290,478
TOTAL ALL FUNDS	\$69,629,814

ESTIMATED EXPENDITURES

General Fund	
Current Operating Expenses	\$ 9,819,041
Debt Service and Transfers	<u>\$ 2,519,876</u>
Total General Fund	\$12,338,917
Park Improvement Fund	
Current Operating Expenses	\$ 10,000
Debt Service and Transfers	\$ 24,246
Capital Outlay	<u>\$ 1,215,431</u>
Total Park Improvement Fund	\$ 1,249,677
Conservation Trust Fund	
Current Operating Expenses	\$ 10,000
Capital Outlay	<u>\$ 374,000</u>
Total Conservation Trust Fund	\$ 384,000
Capital Improvement Fund	
Current Operating Expenses	\$ 1,375,748
Small Equipment	\$ 88,600
Capital Outlay	\$ 3,158,541
Debt Service	<u>\$ 457,325</u>
Total Capital Improvement Fund	\$ 5,080,214
Community / Recreation Center Fund	
Current Operating Expenses	\$ 487,591
Debt Service and Transfers	<u>\$ 631,760</u>
Total Community / Rec Center Fund	\$ 1,119,351
Water Fund	
Current Operating Expenses	\$ 2,059,500
Capital Outlay	\$ 2,673,542
Transfers	<u>\$ 640,633</u>
Total Water Fund	\$ 5,373,675
Non-Potable Water Fund	
Current Operating Expenses	\$ 53,808
Transfers	\$ 30,000
Debt Service	\$ 303,972
Capital Outlay	<u>\$ 380,700</u>
Total Non-Potable Water Fund	\$ 768,480
Sewer Fund	
Operating Expenses	\$ 692,960
Debt Service	\$ 233,128
Capital Outlay	\$ 787,250
Transfers	<u>\$ 312,513</u>
Total Sewer Fund	\$ 2,025,851

Storm Drainage Fund	
Current Operating Expenses	\$ 209,626
Capital Outlay	\$ 856,000
Transfers	<u>\$ 197,369</u>
Total Storm Drainage Fund	\$ 1,262,995
Fleet Management Fund	
Current Operating Expenses	\$ 614,717
Capital Outlay	<u>\$ 483,500</u>
Total Fleet Management Fund	\$ 1,098,217
Information Technology Fund	
Current Operating Expenses	\$ 600,381
Transfers	\$ 11,739
Capital Outlay	<u>\$ 100,000</u>
Total Information Technology Fund	\$ 712,120
Facility Services Fund	
Current Operating Expenses	\$ 539,571
Transfers	<u>\$ 6,000</u>
Total Facility Services Fund	\$ 545,571
Windsor Building Authority Fund	
Debt Service	<u>\$ 145,080</u>
Total Windsor Building Authority Fund	\$ 145,080
<hr/>	
TOTAL ALL FUNDS	\$ 32,104,148

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

Section 3. That the sums described above are and shall be appropriated for the 2013 Budget Year.

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

UPON MOTION MADE AND DULY SECONDED, the within Resolution is hereby ADOPTED, this 26th day of November, 2012.

TOWN OF WINDSOR, COLORADO



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

ATTEST

 / Patti Garcia
Patti Garcia, Town Clerk

TOWN BOARD



Kristie Melendez
Mayor Pro Tem, District 4



John S. Vazquez
Mayor



Myles Baker
Board Member, District 1



Don Thompson
Board Member, District 2



Jeremy Rose
Board Member, District 3



Robert Bishop-Cotner
Board Member, District 5



Ivan Adams
Board Member, District 6



Town Manager
Kelly Arnold

STAFF



Management Assistant
Lindsey Blomburg



Town Attorney
Ian McCargar



Director of Finance/Information Systems
Dean Moyer



Economic Development Manager
Stacy Johnson



Director of Engineering
Dennis L. Wagner



Director of Human Resources
Mary Robins



Chief of Police
John E. Michaels



Director of Planning
Joseph Plummer



Director of Parks, Recreation & Culture
Melissa M. Chew



Town Clerk/Customer Service
Patti Garcia



Director of Public Works
Terry Walker



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 2013 budget is a balanced allocation of resources meeting the continued needs of Windsor. It meets all legal obligations mandated by federal, state, and local laws. It is set forth as the financial plan and operations guide used to communicate to Windsor citizens.

The 2013 budget was approved and adopted by the Windsor Town Board on November 26, 2012 appropriating \$32,104,148 for expenditures. The 2012 appropriation is a 10.2% decrease from the 2012 budget, due to large capital projects being completed. There is also a 5.2% decrease in projected revenues of \$31,495,029 as compared to \$33,220,583 in the 2012 budget. The decrease is primarily due to receiving grant and loan revenues for the capital projects in 2012. Comparing the 2013 revenue to 2012, less the grants and loans in 2012, is actually an anticipated 4.6% increase. The difference between revenue and expenditure is modest and will be filled by accumulated fund balances which grew from unanticipated revenue growth and fewer expenditures. The mill levy will remain at 12.03 mills for 2013.

This budget marks the lowest expenditures since 2006 and can be considered the closure of one of the most remarkable periods for the Town. For the past five years, the Town has recovered from a tragic tornado event; has spurred local economy in the time of a recession by constructing large and much needed public operations projects; and completed long-awaited infrastructure improvements that will assure Windsor's quality of life for years to come.

2013 begins another era of building a community that makes Windsor citizens proud. Overcoming complacency is a key to community improvements. We must never rest on our laurels but recognize that our Strategic Plan provides the map to continued success. This budget builds upon the past while anticipating the future.

The process of developing this proposed budget was set forth with **a direction of maintaining our Town investments while continuing to seek improvements in providing quality services**. As a result of cooperation by all departments, this budget meets that direction while recognizing the recently adopted Strategic Plan.

Themes and Trends

The 2013 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 could 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 2013 budget and work program; **regaining the balance of maintaining our current Town services and investments while continuing to seek improvements in providing quality services**. Many major projects were completed in 2012 with three parks being built, upgrades to our wastewater facility, and seven major street projects. There are still a few more projects to finalize this year, but the goal is to enter into more of a maintenance mode, building reserves for larger

future projects. As a result, the 2013 budget still has a forward and futuristic flavor but at a different pace than in recent years.

Last year’s budget alluded to the fact that our revenue stream was starting to normalize. In fact, the Town revenue picture started to meet and exceed levels prior to the recession. As a result, there is greater confidence in our revenue forecasting which provides us assurances that we can continue to maintain our infrastructure and make service improvements.

With that in mind, this budget review will be as follows:

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

Strategic Plan Implementation

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

As a result of the Strategic Plan and a clearer revenue forecast, the 2013 budget can truly be viewed with an expectation that this will be the future for the next three to five years. The revenue picture continues to clear in 2013 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 few years. For the past four 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.

The Strategic Plan sets out the near-term action plans as well as our long-term, entity-wide, non-financial goals. Details of the Plan can be found on pages 22 through 26 along with how the Plan applies to this year’s 2013 budget on pages 27 through 28.

Revenues for All Funds

After examining data from the previous four budget years, revenues show better than expected. The Board increased revenue projections on retail sales tax and construction use tax. Overall, normal revenues, without grants and loans, are budgeted 4.6% higher than the 2012 budget.

We continue to be aggressive in seeking outside resources such as grants to accomplish projects. This is an overview of all anticipated grant revenues (applications) found in the budget.

2013 Grants

WCR21 Bridge Replacement CDOT Grant	Capital Improvement Fund	\$ 247,500
Water Tank DOLA Grant	Water Fund	800,000
WWTP Headworks EDA Grant remainder	Sewer Fund	252,000
Law Basin Channel FEMA PDM Grant	Storm Drainage Fund	590,640
TOTAL		\$ 1,890,140

Budgeted revenues are, for the most part, based upon a three-year average. This three-year time period captures 2010 which is the end of the recession, but it includes 2012 which is a growth year in revenues.

We believe that this blending gives us a good balanced approach to revenue estimates. Total retail sales tax is projected at \$5,502,988 for 2013. Building permits are projected at a total of 305 permits. The Construction Use Tax associated with this totals \$1,317,445. However, Windsor experienced another decrease in assessed valuation this year of roughly \$4 million or 1.14% decrease over last year. Our mill levy remains at 12.03 mills and will produce a tax decrease in tax collections of roughly \$47,000. This is a direct reduction in revenue to the General Fund.

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

Property tax is only slightly lower this year since it is not a reassessment year.

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

There is only one fee increase in revenues based on an increased cost of some of our recreation programs. Last year the Town Board asked staff to develop a recreation fee schedule based upon need. This model was presented and approved by the Town Board as a future guide for recreation fees. This model now indicates that some recreation fees could be adjusted to better fit the model. This reflects fee increases will generate additional revenue of \$25,265. These program increases include a minimal increase to assist in decreasing the subsidy of Recreation programs across the board and assisting us in moving towards our cost recovery model goals. No fee increases have been made in the past three years.

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

Severance tax is a three-year average but is certainly the most volatile figure. This source of revenue is allocated in the Capital Fund for the first time in 2012 after designating it for capital projects into the future. The Severance Tax revenue for 2012 is projected at \$266,439 which is an additional \$96,207 above our budgeted figure allowing us to complete additional street projects.

Note the Mineral Lease Revenue has \$0 in the 2013 budget. This line item will be any revenue from Town owned leases on mineral royalties / bonuses. Since this is an unknown for now, no revenue is projected for 2013. Unanticipated mineral lease revenue came in at \$83,129 and was also used for street projects.

Community Recreation Center (Page: A-41): Noteworthy here for revenues is there is no transfer needed from the Capital Fund due to the refinancing of the bonds in 2012. This is a savings of \$200,000 to the Capital Fund.

Water Fund (Page: A-45): All revenues are based on a three-year average. Revenues in 2012 met or exceeded estimates, primarily due to the drought. Due to increased rates from the Town's water suppliers, the Town found it necessary to make adjustments in water rates. The water rate schedule changed to include a third tier to the system to target those customers who use on a monthly basis more water than was dedicated with their property when annexed. The new three-tier rate structure revenues are included in the Water Sales estimate for an additional \$127,000.

The Water Capital Revenues (Page A-49) have the Plant Investment Fees. It is important to note that the Water and Sewer Board has indicated interest to review that fee in 2013. This fee is less compared to other regional municipalities and it does not reflect a true cost of adding to our water system. It is also an important fee that can be used for future capital improvements such as a regional water treatment plant or water resources such as NISP.

Sewer Fund (Page: A-53): No rate increases for this fund so the rate estimates are based on three-year average and some new users (residential homes) from 2012.

Storm Water Fund (Page: A-59): No rate increases for this fund so the rate estimates are again based on three-year average and some new users from 2012.

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

Capital Improvement Plan and Initiatives

First we need to review the 2012 initiatives and see what was accomplished. Then we will list the 2013 initiatives.

2012 Initiatives Accomplished

Many of the initiatives from 2012 were completed successfully, with some laying the groundwork for 2013 project completion. They include:

Wastewater Treatment Plan (WWTP) upgrades / Headworks & Lift Station

The upgrades for this project will be relatively complete with only \$252,000 worth of grant work to be completed in 2013. This is a three-year project, utilizing \$1,673,890 from an EDA grant and \$3,110,543 in a loan from Colorado Water Resources and Power Development Authority for a total project cost of \$4,829,100.

I-25/SH392 Interchange Improvements

The Interchange Improvements for I-25/SH392 is nearing completion. This reflects the hard work and cooperation of the Town of Windsor, Fort Collins and the Colorado Department of Transportation. Long-awaited, the interchange provides a beautiful, safe and more efficient entrance to Windsor. Although relatively complete, there are a few final payments to be made (\$825,000) and some enhancements scheduled yet to be finished in 2013 (\$250,000). With these intersection improvements and overlays on SH392 down Main Street to the southbound Hwy 257, the Town of Windsor has a fresh new appearance.

Brush Recycling Program Enhancement

The brush recycling center was completed in 2012. The center provides more hours, minimizes illegal dumping, and has a much higher quality of service. The program is aimed at providing an affordable service to local “do-it-yourself” residents for removal of green recyclable waste. The center has been well received and usage is greater than expected.

Town of Windsor Entry Signs and Mobile Notification Signs

Two large, one medium and four small new entry way signs were erected and two new mobile notification signs that are dedicated strictly for special community events were purchased. The new signage complements the new sign designs for the I-25 intersection. Mobile notification signs have been very effective for several events.

Windsor and Poudre Trail Upgrades

The Windsor Trail, Greeley No. 2 Trail from 15th Street to Grasslands subdivision is nearing completion. A concrete trail was planned for 2012 but moved to 2013 for 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.

WCR21 Bridge

IGAs have been signed with CDOT and design work will begin November of 2012 on the WCR21 Bridge at the Greeley No. 2 Canal. Construction is moved up to 2013-2014. Total project costs are \$751,750 with CDOT providing a grant covering 67%. There is \$409,375 budgeted for 2013.

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. Design work will be finished in 2012. This is a \$2,200,000 project with \$800,000 of the funding expected from a State energy grant. The design was also postponed from 2011 but the project is expected to now be completed in 2013.

Overall, having more revenue and less expenditure in our 2012 ending fund balance left us better off than anticipated. This, along with increases in anticipated revenues allowed for some larger expenditures in 2013, still ending with a higher ending fund balance in 2013. All funds still have healthy reserves. Therefore, the Town is able to maintain the same level of service as previously provided.

Capital Plan 2013 Initiatives

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

Capital projects and equipment of \$10,946,134 are funded in this 2013 budget, which is 20.7% less than budgeted in 2012 due to the completion of large projects. The capital plan benefitted from the previous three years producing higher revenue than expected. Also with the Board's decision to dedicate severance tax revenue to the capital improvement plan and the additional mineral lease revenue in 2012, the projected revenue for 2012 came in nearly 16% higher than budgeted. The inclusion of severance tax alone results in a robust plan for improvements through 2017.

New or continuing initiatives for 2013 Capital Program include these:

Three-Million Gallon Water Tank

The largest project this year will be the construction of a three-million gallon water tank in the amount of \$2,200,000 of which it is anticipated \$800,000 will come from an Economic Development Administration (EDA) grant, and the balance of \$1,400,000 from water impact fees. This project has been on the list of needs for several years and has finally come to the forefront with some potential funding.

Street Maintenance Program

An aggressive street maintenance program is scheduled amounting to \$1,139,194. This program is being accelerated with the additional severance tax and mineral lease revenue, trying to improve the overall declining condition of Windsor's streets.

Northern Lights Park Development

Due to a change in policy for the use of neighborhood park fees, one of the last major parks is scheduled to be constructed, Northern Lights Park for \$982,431. This fulfills prior obligations.

I-25/SH392 Interchange Improvements

The last of the I-25/SH392 intersection improvements will be finalized in 2013 for \$825,000. This should provide much improved access to the Town. Total cost of our share is \$2.3 million. Also some of the enhancements will be completed regarding signage and extra landscaping for \$250,000 in 2013.

Eagle Crossing Subdivision Infrastructure

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

Eastman Park Drive / Cornerstone Roundabout

One other major project was accelerated in the 5-year plan due to anticipated need. The Eastman Park Drive / Cornerstone Roundabout will be designed in 2013 for \$63,000 and completed the following year. The Town felt compelled to move this project ahead one year with the recent anticipated activity at that intersection with Tolmar, Inc., a pharmaceutical manufacturing company based in Fort Collins, coming to Windsor.

Law Basin Master Drainage Channel

Another project beginning in 2013 is the construction of the Law Basin Master Drainage Channel. This \$2.2 million project is projected to be 69% funded by a FEMA Pre-Disaster Mitigation (PDM) grant. \$856,000 is budgeted in 2013.

Additional capital projects are detailed in the five-year capital plan (2013-2017) on page 159.

Unfunded Capital Projects

In 2013 there are some projects we anticipate may need to be addressed by the Town but are not ready yet for inclusion in the Budget. There are over \$59 million worth of improvements currently not in the 5-year Capital Improvement Plan but somewhere on the horizon. Three projects that have no firm cost yet associated with them yet are:

- The **Davis Seepage Pipe** repair may need some Town financial resources. In projected 2012 budget the Town set aside \$40,000 for a study. The total costs of this project are yet unknown. 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**. The Water Budget has \$13,000 in 2013 for an initial feasibility study. The true costs of this are unknown at this time.

- The **Northern Integrated Supply Project (NISP)** includes 15 local governments and water districts in the North Front Range. The proposed project is currently going through the Environmental Impact Study phase. The project proposes to build a system of water storage and conveyance for a new yield of 40,000 acre-feet. Currently the 5-year Plan includes \$7,824,000 but may change by the time it is ready to be constructed. Total funding is also unknown.

As you can see, 2013 continues to be a very busy local government year budget wise for Windsor. The budget meets or exceeds most of the important issues found in the Strategic Plan.

Operations Overview

There have been very few significant changes to the operating budgets. This is primarily due to a better understanding of service levels for the community and the lack of inflation. Operation and maintenance expenditures are 1.6% higher than 2012 budgeted.

Some highlights are:

- Our self-funded insurance program increased for liability insurance and workers compensation. These line items are throughout the budget under each department. After adjustments to the liability insurance (increasing our liability deductible from \$5,000 to \$10,000 and property deductible from \$5,000 to \$25,000) the total overall cost increase is \$24,487. Workers compensation is increasing 6.8% for a total increase of \$10,561.
- Mayor and Town Board budget (page A-4) contains the \$250,000 transfer to the DDA which is equivalent to the sales tax generated within the Authority's district.
- In Finance (page A-7) our auditing costs increased due to single audits that are mandated for any Federal grants awarded over \$500,000.
- The Planning Department (page A-9) shows a WHA Grant Funds Expenditure for \$308,000. This is a pass through of a CDBG grant approved through an IGA with Windsor Housing Authority to fund a workforce housing project. The Director of Planning was designated administrator and was the applicant of the grant. This is offset by a revenue called WHA Grant Proceeds for the same amount.
- A new budget cost center, Recycling (page A-12) was developed. This cost was formerly in the Forestry budget, but with recycling now a responsibility of Public Works, this is better for tracking associated costs.
- Streets and Alleys (page A-12) reflects a budget decrease of nearly \$60,000 compared to three years ago in the Utilities line-item. During that period one of the major work programs for Town staff was to attain a better street light inventory with Xcel Energy and Poudre Valley REA. This effort provided a much better accounting and mapping of Town owned and rented street lights. In addition, it made a significant reduction in our street light costs.
- Utilities and well assessments are increasing in the Parks budget (A-20) for new electrical and water services at the new parks.
- The Water expenditures (pages A-46 and A-47) reflect growth and the drought. Meter expenses are going up due to increased building permits, but that is directly reflected as revenue since it is a pass through cost. Also water purchases have gone up with the drought trend and our use increasing.

- Fleet (pages A-63 through A-65) and Information Systems (pages A-67 through A-69) are internal services funds which are now five years old. Facility Services is three years old. These funds continue their smoothing out and are much more predictable since inception. These funds should continue to be supportive of the organization with little or no increase unless there is a large project or cost spike.

Personnel

All personnel expenditures for 2013 are budgeted 1.9% higher than 2012 budgeted.

This budget has some additions to personnel including:

- ✓ Lead Park Maintenance Technician – this position was discussed last year as we deliberated the construction of four new parks. Staff and Board recognized during those deliberations that one additional person would be required to maintain the four new parks.
- ✓ Reducing the number of front desk part-time employees at the Community Recreation Center in exchange for an additional full-time Customer Service Coordinator. This restructuring will save \$30,798.
- ✓ Making the part-time mechanic a full-time fleet mechanic. This will insure that the service level of vehicle service and repairs does not fall behind.

Benefits

This year was the classification study in which some of salaries were adjusted based upon the study results. This reclassification amounted to a total increase of \$54,366.

In the past, up to 5% was budgeted for merit adjustments. During the downturn of the economy, there were no merit adjustments for two years. Last year the Board authorized a 2.75% merit pay increase pool for full-time employees. This year, in order to maintain a motivated (PRIDE) employee group, this budget recognizes employees in providing a conservative merit increase pool of up to 2%. Communities across the state are showing a 2 to 3% adjustment. Total cost of this adjustment including associated benefits and taxes was \$106,110.

Medical insurance costs increased 6.5% and dental and vision coverage increased 2%. A comparison of our 25 peer municipalities was completed by our Human Resources department and suggested a short-term disability contribution of half of the monthly premium for employees, amounting to a cost of \$4,860 per year. This could override a need to give additional sick time to be comparable to others in the study. These increases combined, total \$38,529 and are included in the budget. As an incentive to keep future premiums down, employees who are healthy and participate in wellness programs provided by the Town will be rewarded.

The 2% merit along with the approval of the wage study and the increases in benefits is comparable to a 3 1/2% overall increase in personnel costs.

Employees developed a recognition program in 2012 and will continue through 2013. The program was well received and will continue to play a key role in developing a PRIDE culture.

Funding Strategies / Savings For the Future

During Capital Plan discussions, it was noted there are over \$59 million worth of improvements currently not in the five-year Capital Improvement Plan. Most of these improvements, except for perhaps the Davis Seepage Pipe, are not needed immediately. This figure does not include inflation costs or street maintenance increases that may be needed as we continuously monitor our pavement index program. It

also does not include a possible water treatment plant (regional or Windsor), complete funding of Windsor's share of NISP, and any unforeseen priorities that will arise in the next five years.

Historically the sales tax of Windsor has been distributed sixty percent (60%) to the General Fund and forty percent (40%) to the Capital Fund. This ratio has worked very well for Windsor. This distribution was memorialized as part of the debt commitment to the Community Recreation Center bonds. As a result, it is staff's recommendation to maintain this ratio.

One important funding strategy is the ability to transfer General Fund to Capital Fund if needed for projects. The funding of the I-25/392 project is a good example. The Town Board decided to use the General Fund reserves to fund this project.

The Town does have adequate operating reserves, built over time due to revenue growth and limiting expenditures, particularly additional personnel. That has allowed savings to occur and if continues should help some large projects to be built.

It is the recommendation that in 2013 the Town take an approach to save for these projects and be prepared to pay cash if feasible when the time comes for these projects to be addressed. In order to do that, the Town recommends:

- Maintain flexibility and continue to save for big projects;
- Re-engage and prioritize large projects with a general time line, if there is enough information to do so. For instance, the Paving Index Program calls for expenditures of roughly \$1.5 million for the next three to four years. The Board shall prioritize this amount. Another example of a known project without enough information is the regional water treatment plant.
- Once prioritized, staff will work on methods of funding. The primary method will be the use of cash except for established grant or loan programs available (primarily water projects).

If staff's funding recommendations are supported by the Town Board, the project(s) will be put into the 5-year Capital Budget.

Conclusion

Each year, balancing the available resources with the costs to provide quality services is challenging and rewarding. The Town of Windsor is committed to maintaining the outstanding quality of life the citizens have enjoyed and appreciated over the years. The 2013 budget enables the Town to meet the basic needs of the citizens and provide services which enhance the livability of the community.

I would like to acknowledge all the Staff for their time and valuable input, especially the Finance Department who is responsible for the production and accuracy of the budget, and the Town Board for their long hours in review and adoption of the 2013 budget.

Sincerely,

/ Kelly Arnold

Kelly Arnold, Town Manager

**COMMUNICATIONS
BUDGET TRANSMITTAL MESSAGE**

The 2013 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 2013.

Revenue Resources	
General Fund	\$ 18,000,048
Park Improvement Fund	3,461,133
Conservation Trust Fund	468,508
Capital Improvement Fund	10,008,274
Community / Recreation Center Fund	1,187,122
Water Fund	20,455,779
Non-Potable Water / Kern Reservoir Fund	774,939
Sewer Fund	9,521,138
Storm Drainage Fund	2,796,725
Fleet Management Fund	1,189,036
Information Technology Fund	827,447
Facility Services Fund	649,187
Windsor Building Authority Fund	290,478
TOTAL ALL FUNDS	\$ 69,629,814

Estimated Expenditures	
General Fund	\$ 12,338,917
Park Improvement Fund	1,249,677
Conservation Trust Fund	384,000
Capital Improvement Fund	5,080,214
Community / Recreation Center Fund	1,119,351
Water Fund	5,373,675
Non-Potable Water / Kern Reservoir Fund	768,480
Sewer Fund	2,025,851
Storm Drainage Fund	1,262,995
Fleet Management Fund	1,098,217
Information Technology Fund	712,120
Facility Services Fund	545,571
Windsor Building Authority Fund	145,080
TOTAL ALL FUNDS	\$ 32,104,148

COMMUNICATIONS COMMUNITY PROFILE

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

Early Beginnings...

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



The Sugar Beet Industry

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

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

Commercial and Population Growth

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



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



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

Industrial Growth

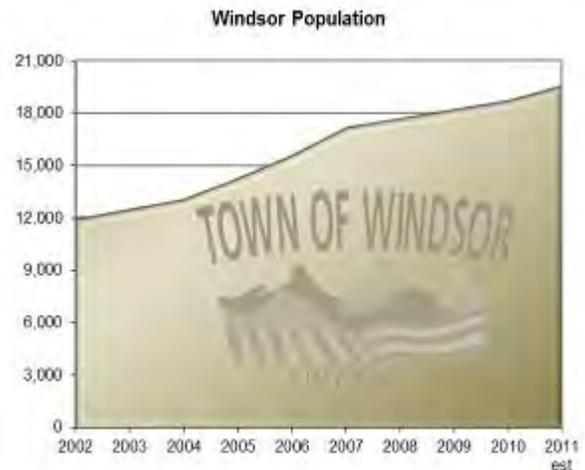
By the end of the first quarter of the 20th century, Germans from Russia families were operating many of their own farms and Mexican workers replaced them in the fields. The sugar beet industry in Windsor drew to a close in 1966 and subsequent industries, including a

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

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

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

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



A memorable 2008 for Windsor... On May 22, 2008 a destructive tornado took a swath through the center of Windsor. It began at Platteville and travelled to east and north of Fort Collins, at times a mile wide. Approximately 5.5 square miles of the town's corporate limits were directly affected by the tornado. One person was killed, 90 residences were deemed uninhabitable with more than 350 residences having limited access. Town Hall, Old Town Hall and several parks buildings were in the path and suffered extensive damaged. Windsor was declared a federal disaster area. Many capital projects focused on repairing the damaged buildings and sites, sometimes improving beyond the original condition. Through the efforts of the citizens of Windsor, dedicated staff, insurance reimbursements, grants and donations, we not only got the Windsor we knew back, but back improved. The Town Hall was completely renovated and 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 2013 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.

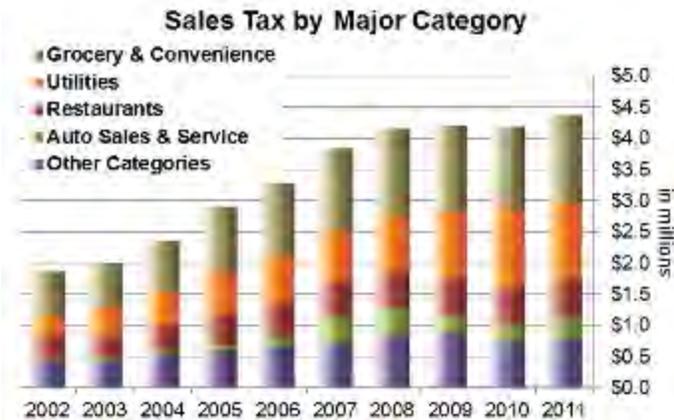
Top 10 Employers 2007-2010

	2007		2008		2009		2010		2011		% of Top 10 Total
	Employees ⁽¹⁾	Rank	Employees ⁽²⁾	Rank	Employees ⁽²⁾	Rank	Employees ⁽²⁾	Rank	Employees ⁽³⁾	Rank	
Vestas Blades America			650	3	650	1	650	1	716	1	24.67%
Windsor RE-4 School District	339	2	615	4	640	2	618	2	638	2	21.98%
Carestream Health, Inc.			650	2	600	3	600	3	588	3	20.26%
O-I Glass Container	175	3	200	6	206	5	206	5	205	4	7.06%
Kodak Colorado Division	1,800	1	720	1	390	4	390	4	200	5	6.89%
SSC Windsor Operating Company LLC									131	6	4.51%
King Soopers									128	7	4.41%
Metal Container Corporation	85	6	112	8	117	6	117	6	108	8	3.72%
Town of Windsor	85	6	86	10	85	9	89	7	95	9	3.27%
Universal Forest Products, Inc.	135	4	160	7	85	7	80	8	93	10	3.20%
Ice Energy, LLC					55	10	55	9			0.00%
Front Range Energy							35	10			0.00%
TOTAL Principal Employers	2,619		3,193		2,828		2,840		2,902		100.00%

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

Major Sales Taxpayers

- Grocery Stores – 32% of Sales Tax 2011
- Utilities – 28% of Sales Tax 2011
- Restaurants – 14% of Sales Tax 2011
- Auto Sales & Service – 8% of Sales Tax 2011

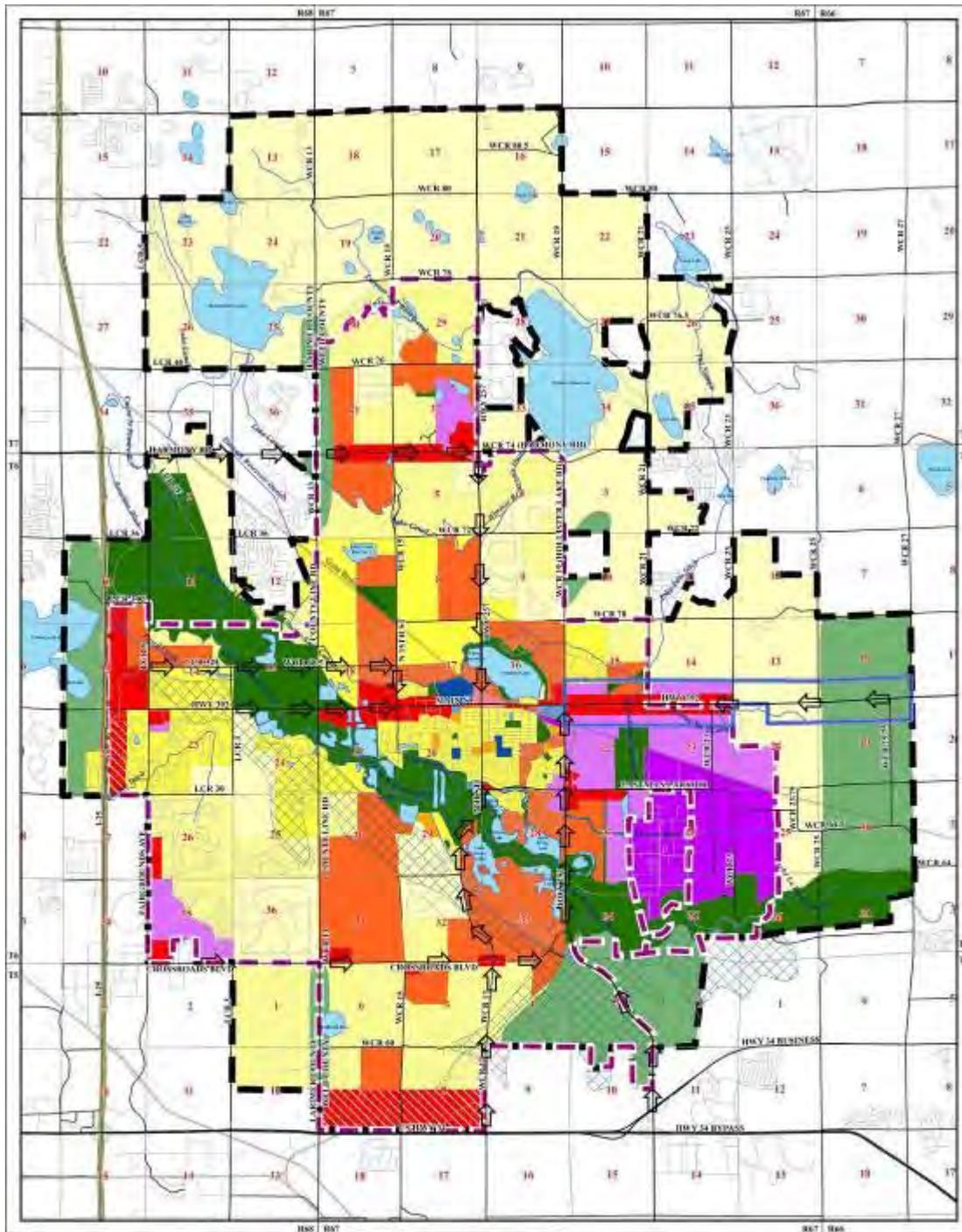


Information in this chart is not all inclusive of all accounts but representative of main business collections.

Top 10 Property Taxpayers

Taxpayer	2007			2008			2009			2010			2011		
	Assessed Value (in millions)	Rank	% of Total Town Assessed	Assessed Value (in millions)	Rank	% of Total Town Assessed	Assessed Value (in millions)	Rank	% of Total Town Assessed	Assessed Value (in millions)	Rank	% of Total Town Assessed	Assessed Value (in millions)	Rank	% of Total Town Assessed
Vestas Blades America Inc.				\$ 4.17	1	1.60%	\$ 20.25	2	7.07%	\$ 25.92	1	7.03%	\$ 30.02	1	8.14%
Owens Brockway Glass Container Inc.							24.59	1	8.58%	16.72	2	4.54%	15.13	2	4.10%
Brockway Glass Container Inc.							11.20	3	3.91%	12.23	3	3.32%	11.33	3	3.07%
Front Range Energy LLC	\$ 2.25	2	1.07%	2.25	2	0.86%	3.07	4	1.07%	10.12	4	2.74%	9.61	4	2.61%
Hexcel Corp.										7.26	6	1.97%	8.40	5	2.28%
Metal Container Corp.	2.01	3	0.95%	2.01	3	0.77%	2.01	5	0.70%	7.42	5	2.01%	7.45	6	2.02%
Wells Fargo Bank NA													2.82	7	0.76%
Poudre Valley Health Care, Inc.													2.02	8	0.55%
BCG Enterprises LTD LLLP	1.99	5	0.95%	1.99	4	0.76%	1.99	7	0.70%	1.99	8	0.54%	1.96	9	0.53%
S&E Investments LLC													1.53	10	0.41%
Windsor Shops LLC	2.83	1	1.35%	1.74	5	0.67%	2.86	6	1.00%	2.86	7	0.78%			
Safeway Stores 46 INC	1.57	6	0.74%	1.39	6	0.53%	1.57	8	0.55%	1.57	9	0.42%			
Praxair Inc./ D-I Oxygen Plant										1.52	10	0.41%			
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		23.76%	\$ 90.27		24.48%
Total Town Assessed Valuation (in millions)	\$210.61			\$260.63			\$286.38			\$356.36			\$368.71		

Total 2011 Assessed Valuation Weld and Larimer Counties was \$368,709,730. Assessed Valuation for 2012 combined dropped to \$344,443,260.



LEGEND

Low Density Estate Single Family Residential (E-1)	Neighborhood & General Commercial	Parks, Open Space, Mineral Extraction & Floodplains	Community Influence Area
High Density Estate Single Family Residential (E-2)	Central Business District	Other Public/Semi Private	Growth Management Area
Single Family Residential	Employment Corridor	Community Separator	Windsor, Greeley, Severance IGA Area
Multi-Family Residential	Light Industrial	Schools	Arterial Entryways
Residential Mixed Use	Heavy Industrial	Lakes, Rivers, Ditches	Bluff Region

TOWN OF WINDSOR
COLORADO

TOWN OF WINDSOR, CO
LAND USE MAP

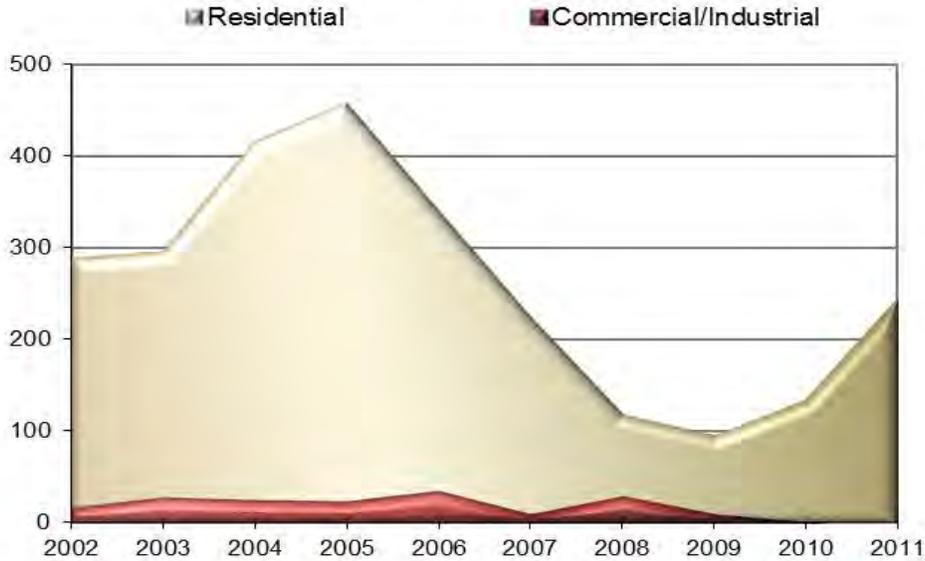
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DISCLAIMER
The information on this map is for advisory only. It is advised to be certain of the true condition of this map. Owners, who may wish not to rely on a condition, for official documents. The map does not plan future growth or other conditions of the community.

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
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	38,228,286	3	7,680,533
2011	244	66,235,532	2	1,511,034

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. In fact, through the end of September 2012, there have been 350 building permits issued.

Miscellaneous Statistical Data as of December 31, 2011

Date of Incorporation:	April 2, 1890
Form of Government:	Colorado Home Rule Municipality Board-Manager
Governing Body:	Mayor elected at large to a four-year term 6 board members elected by district for a four-year term
2013 Population (<i>estimate</i>):	21,124
Total Households (<i>estimate</i>):	6,379
Median Household Income (<i>est. 2011 inflation adjusted</i>):	\$78,013
Acres of Parks and Open Space:	400 acres
2013 Budget FTE Employees:	99
2013 Operating Budget:	\$16,561,543
Average Household Size:	2.76
Sales Tax Rate:	3.2%
Mill Levy:	12.03

Scope of Services:

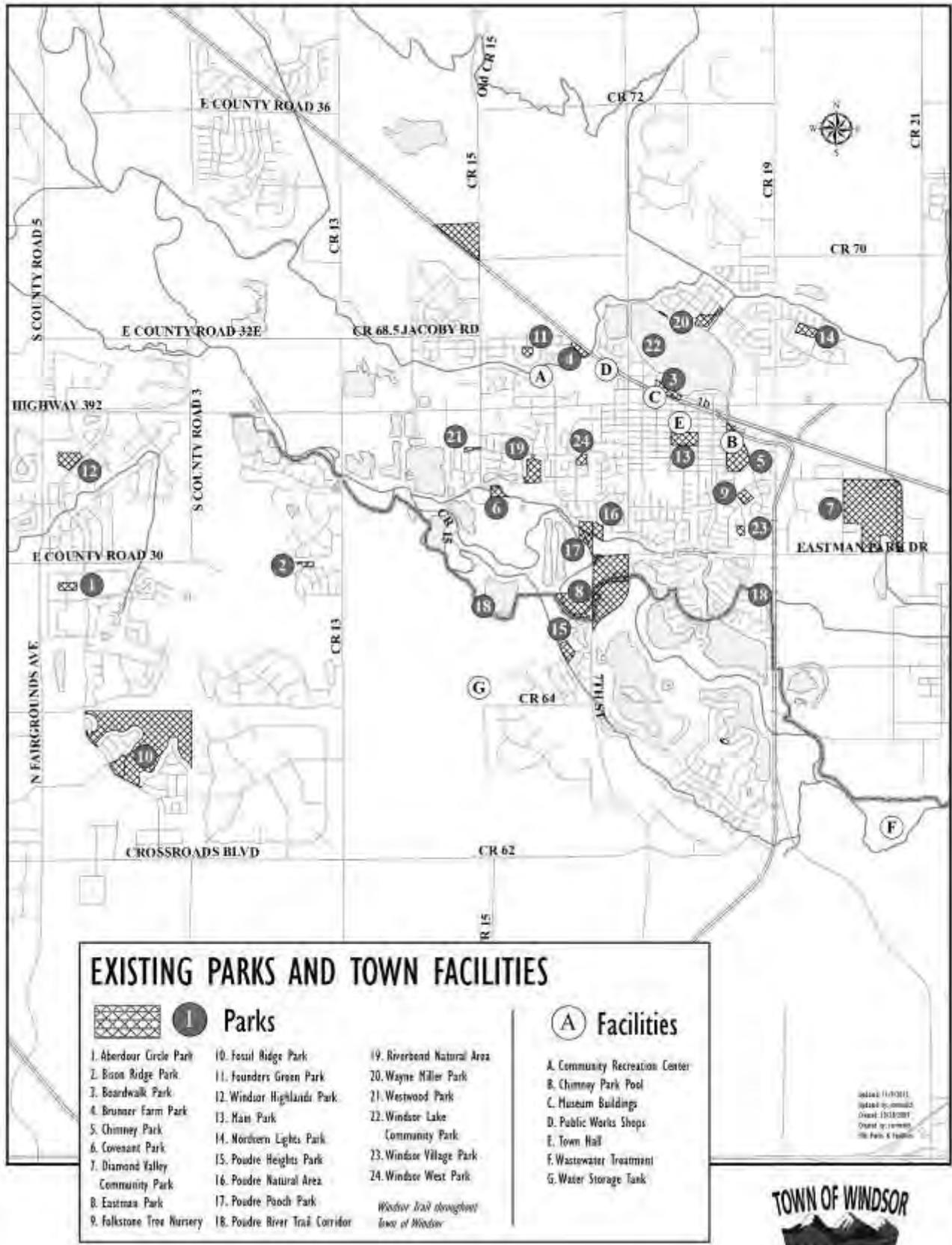
Art and Heritage Center and Museum	Parks, Recreation, Trails
Building	Police
Cemetery	Solid Waste Collection
Community Planning	Storm Water Utility
Community Recreation Center	Streets Maintenance
Engineering	Wastewater Utility
Municipal Court	Water Utility
Non-Potable Water Utility	

	2004	2005	2006	2007	2008	2009	2010	2011
No. of registered voters	8,339	9,215	9,938	9,935	11,879	12,310	12,240	13,150
Area in square miles	17.80	18.72	22.59	22.98	23.25	24.61	24.61	24.63
Miles of paved roads	88.7	105.5	108.5	113.0	131.1	133.2	133.9	137.2
Total utility accounts	4,958	5,372	5,697	6,151	6,368	6,544	6,823	7,284
Water mains (<i>miles</i>)	N/A	95.6	97	N/A	116	117	117	117
Average daily water consumption (<i>millions of gallons</i>)	1.49	1.69	1.87	1.89	1.74	1.58	1.72	1.72
Sanitary sewer (<i>miles</i>)	64.9	N/A	82	N/A	92	93	94	94
Building Permits Issued	440	480	374	233	147	104	137	246
Employees (FTE)	72	76	82	82	85	89	89	93

Note: More Town of Windsor information is available in the most recent (*May / 2011*) COMMUNITY PROFILE located in APPENDIX - B.

Town Parks and Facilities

Windsor residents continue to preserve the beauty and tranquility of the Cache La Poudre River valley that their ancestors have enjoyed since the late 1800's. The Town supports the restoration and beautification of Windsor by managing approximately 400 acres of developed, undeveloped, and open space land, along with 44 miles of trail. The following map shows the designated parks and Town facilities, followed by a listing of the parks with descriptions. Several budget items refer to park and facility locations on this map.



Town of Windsor		MAP LOCATIONS FOR PARKS & RECREATION AREAS	
MAP No.	NAME – LOCATION	MAP No.	NAME – LOCATION
1	Aberdour Circle Park 6600 Aberdour Circle -- 4 acres –playground, 2 shelters, basketball court, concrete trail, tetherball, and open play area.	14	Northern Lights Park 550 Sundance Drive -- 5 acres – dedicated for neighborhood park, 2013 construction. Skate feature, playground, and basketball court.
2	Bison Ridge Park 1990 Yonkee Drive -- 2 acres – playground, shelter and trail.	15	Poudre Heights Park 1670 Green River Drive -- 5.2 acres – playground, shelter, open play area, backstop, horseshoe pits, trail, basketball court.
3	Boardwalk Park 100 N. 5th Street --12.5-acre community park adjacent to Windsor Lake with access to the trail. Full-access playground, group picnic shelters, volleyball courts, 160-acre lake, boat ramps, beach, fishing piers, & restrooms. Site of Windsor museum buildings.	16	Poudre Natural Area <i>(includes Poudre Pooch Park)</i> 1050 Larch Drive --14-acre open lands park includes soft surface trail which connects to Eastman Park.
4	Brunner Farm Park 305 Prospector Street -- 4.5 acres – playground, shelters, trail, open play area, and fitness stations.	17	Poudre Pooch Park <i>(included in Poudre Natural Area)</i> 1050 Larch Drive --1-acre fenced - off leash dog park. Large and small dog areas.
5	Chimney Park 200 E. Chestnut Street -- 20.6-acre community park contains: Chimney Park Pool, shelters, athletic fields, restrooms, playground, & drinking fountain. Some areas handicap-accessible.	18	Poudre River Trail Corridor WCR 13 to Kodak Bridge -- 9.2 miles of concrete trail, continues to Island Grove Park in Greeley to the east and River Bluffs Open Space to the west.
6	Covenant Park 1401 Fernwood Drive --3.5 acres - playground, tot lot, shelters, horseshoe pit, sand volley ball court, basketball court.	19	Riverbend Natural Area 525 Parkwood Drive --10 acres – natural area.
7	Diamond Valley Community Park 801 Diamond Valley Drive --18 acres developed, 81.6 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.	20	Wayne Miller Park 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	Eastman Park 7025 Eastman Park Drive -- 25-acre community park with athletic fields, small lake, skate park, trail within park, playground, a Poudre Trailhead, parking lot, drinking fountain & restroom pavilion. 31 acres undeveloped. Includes Ox Bow natural area which houses at 12 hole Frisbee golf course – 19 acres.	21	Westwood Park 1500 Walnut Street -- 1 acre – undeveloped neighborhood park.
9	Folkstone Tree Nursery 101 E. Garden Drive -- 3.6 acres. Contains trees grown for town parks and public areas.	22	Windsor Lake Community Park 100 Birch Street -- 233 acres - includes Windsor Lake, Boardwalk Park, Wayne Miller Park, Old Town Hall, Museums and 2.2 miles of Trail with fishing and boating. Under development.
10	Fossil Ridge Park 7005 North Aladar Drive -- 6 acres – undeveloped. Public open space and access (118 acres) with soft surface trail in open space with unique views into arroyos.	23	Windsor Village Park 55 Rochester Drive -- 2-acre park contains: basketball court, playground, shelter, and sand volley ball court.
11	Founders Green Park 1201 Grand Avenue -- 2-acre neighborhood park contains: shelters, playground, basketball court, & drinking fountain.	24	Windsor West Park 500 10th Street -- 2.3-acre park contains: 2 shelters, playground, backstop, basketball court, & multi-purpose field.
12	Windsor Highlands Park 7985 Highland Meadows Pkwy -- 7.5-acre neighborhood park contains: shelters, tot-lot, playground, basketball court, sand volleyball courts, backstop, and multi-purpose field, with soft and hard surfaced trails.		
13	Main Park 300 Locust Street -- 9.2-acre community park with shelters, restrooms, horseshoe pits, in-line hockey rinks, basketball courts, 2 playgrounds, and sand volleyball court. Some areas handicap-accessible.		Windsor Trail 41.8 miles of trails on and off of street, interlaced throughout the Town of Windsor.

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

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

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

OUR VISION:

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

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

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

WINDSOR promotes quality development through MANAGED GROWTH.

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

WINDSOR is a GOOD ENVIRONMENTAL STEWARD.

OUR MISSION:

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

TOWN OF WINDSOR Strategic Plan – 2012 Update

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

GOAL 1: BUILD COMMUNITY SPIRIT AND PRIDE

A. INCREASE THE SAFE AND SECURE FEELINGS OF WINDSOR RESIDENTS

PLAN OF ACTION:

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



B. ENCOURAGE SUCCESSFUL COMMUNITY-SUPPORTED EVENTS

PLAN OF ACTION:

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

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

PLAN OF ACTION:

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

D. ENCOURAGE HEALTHY, FAMILY-FRIENDLY NEIGHBORHOODS

PLAN OF ACTION:

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

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

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

PLAN OF ACTION:

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

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

PLAN OF ACTION:

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

G. LEAD THROUGH STEWARDSHIP OF NATURAL RESOURCES

PLAN OF ACTION:

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

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

A. SUPPORT THE DOWNTOWN DEVELOPMENT AUTHORITY (DDA)

PLAN OF ACTION:

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



B. ENCOURAGE HISTORIC PRESERVATION

PLAN OF ACTION:

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

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

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

PLAN OF ACTION:

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

B. IMPLEMENT A RETAIL STRATEGY FOR ALL COMMERCIAL CORRIDORS

PLAN OF ACTION:

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

C. PROMOTE OPPORTUNITIES FOR PRIMARY EMPLOYMENT

PLAN OF ACTION:

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



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

A. IDENTIFY AND ADDRESS BARRIERS TO TRAFFIC FLOW

PLAN OF ACTION:

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

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

B. SUPPORT MULTIPLE FORMS OF TRANSPORTATION

PLAN OF ACTION:

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

C. IDENTIFY STRATEGIES FOR MAINTENANCE OF STREETS

PLAN OF ACTION:

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

D. ADDRESS NEW WATER SYSTEM NEEDS

PLAN OF ACTION:

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



E. ADDRESS SHORT AND LONG TERM STORM WATER NEEDS

PLAN OF ACTION:

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

OUR PHILOSOPHY

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

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

EMPLOYEES' CORE BELIEFS REFLECT PRIDE

Producing results

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

Responsibility

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

Integrity

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

Dedication

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

Exceptional Service

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

**THE TOWN BOARD'S FOUR STRATEGIC GOALS ARE ADDRESSED THROUGHOUT THE
2013 BUDGET**

SOME HIGHLIGHTED PROJECTS ARE AS FOLLOWS:

GOAL 1: BUILD COMMUNITY SPIRIT AND PRIDE

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

Plan of Action: Promote safety and code compliance awareness in all parks by having a presence to assure a pleasurable park experience for visitor by providing increased security at parks during high-volume times of the year- (01-421-5121 -overtime and 01-421-6253 -contract services, \$20,000).

Plan of Action: ADA Title II Compliance Projects – (04-xxx-6444 and 04-xxx-8444), \$214,941).

B. *Encourage successful community-supported events*

Plan of Action: Support a dedicated division to Community Events (01-433-xxx, \$106,411)

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

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

Plan of Action: Provide financial support to agencies that promote worthy causes and impact the community. – % of property tax at the Board's discretion (01-411-6270, \$61,449) .

D. *Provide and Encourage healthy, family-friendly neighborhoods*

Plan of Action: Northern Lights Neighborhood Park development (02-477-8412, \$982,431).

Plan of Action: Main Park retrofits for ADA compliance (04-461-8412, \$112,937).

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

Plan of Action: Identify cultural programming priorities and establish direction for future programs and events. National Citizen Survey (01-411-6267, \$12,000).

G. *Lead through stewardship of natural resources*

Plan of Action: Water Fund includes residential water audit kit program for water conservation and annual leak detection program (06-471-6213, \$15,250).

Plan of Action: Recycling center is a new division in the General Fund offering free recycling to residents (01-428, \$41,470).

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

A. *Support the Downtown Development Authority*

Plan of Action: Support the Downtown Development Authority (DDA) (01-411-6270, \$250,000).

B. *Encourage Historic Preservation*

Plan of Action: Interpretive Landscape planning (04-456-6267, \$50,000).

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

B. *Implement a Retail Strategy for all commercial corridors*

Plan of Action: Present physical location options to retailers as opportunities arise. Eagle Crossing Development (04-429-8412, \$642,342).

C. Promote opportunities for primary employment

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

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

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

A. Identify and address barriers to traffic flow

Plan of Action: Eastman / Cornerstone Roundabout design (04-429-8445, \$63,000).

B. Support multiple forms of transportation

Plan of Action: Enhance the Town as a pedestrian- and bicycle-friendly community identifying locations where sidewalks and bike routes are needed. – 7th Street trail (½ from 04-441-8412 and ½ from 03-441-8412, \$200,000).

Plan of Action: Increase usage of trails and regional links in accordance with Trails Master Plan, - Poudre Trail construction from Westwood Village (03-440-8412, \$250,000). Windsor Trail upgrade, Windsor Highlands connection (02-441-8412, \$113,000).

C. Identify strategies for maintenance of streets

Plan of Action: Develop a specific level of service using the Pavement Management Program - Increased projection for street maintenance upon receiving increased severance tax and mineral lease revenue (04-429-6278, \$155,000 included).

Plan of Action: Design and construction of a replacement bridge on WCR21 (04-429-8445, \$309,375).

D. Address new water system needs

Plan of Action: Assemble feasibility study partners for regional water treatment plant; undertake and complete feasibility study (06-471-6267, \$13,000).

Plan of Action: Pursue water storage options and water rights acquisition as outlined in the Potable and Non-potable Water Master Plans, construct new water storage tank (06-471-8456, \$2,200,000).

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

E. Address short and long term storm water needs

Plan of Action: Construction of drainage channel (08-483-8456, \$856,000).

COMMUNICATIONS

SUMMARY OF THE BUDGET PROCESS

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

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

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

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

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

PLANNING PROCESSES THAT IMPACT THE BUDGET

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

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

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

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

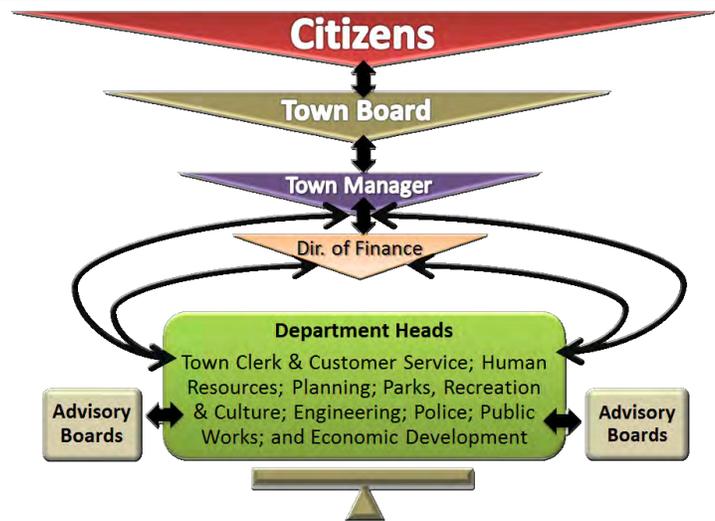
PLANNING PROCESSES THAT IMPACT THE BUDGET

	TYPE OF PLANNING PROCESS	DESCRIPTION OF PROCESS	BUDGET IMPACTS
Windsor Vision 2025*	Long range (<i>through 2017</i>) community guiding document for future decision making.	A volunteer citizen steering committee conducted forums to decide what was most important to the citizens. They developed a series of recommendations to help guide the future of the Town.	Recommendations are considered in preparing all Town long-range plans insuring citizen input and participation of resource allocation.
Strategic Goal Planning	Long range (<i>3 to 5 years</i>) with objectives established for the budget year.	Departmental plans are developed with review and coordination by the Town Board, Town Manager and Director of Finance.	Allows for reallocation of resources to predetermined strategic goals and objectives.
Comprehensive Plan*	Long range (<i>through 2025</i>) prepared for the Windsor Planning Commission for land use and physical development.	Provides a comprehensive description of the Town's physical and social attributes and outlines the future goals for which the community should strive.	Helps provide historical trend information concerning socioeconomic conditions and housing, land use planning, environmental and cultural resources, public utilities, transportation, and parks and recreation for decision making and projections.
Revenue Forecasting	Financial revenue projections for at least five years.	Several techniques are used to ensure reasonable estimates. Projections are reviewed and adjusted annually.	Provides for budget stability, planning and direction for future resource allocation decision making. See REVENUE PROJECTIONS Section.
Capital Improvement Program	Five-year plan includes capital project listing by plan year.	Department heads submit to Town Board for review and approval. Only budget year of the plan is adopted with out years approved in concept only, to be reevaluated annually.	Provides for predictable funding level from year to year to allow adequate planning for debt service requirements and operating costs of new facilities and infrastructure improvements. See CAPITAL IMPROVEMENT Section.
Operating Budget Forecast	Current year plan to facilitate financial planning, including five-year operating impacts of capital projects and replacement plans.	Administration and Finance work together with department staff to determine key forecast assumptions to project major revenue sources and expenditures.	Provides for budget stability, planning and direction for future resource allocation decision making.
Public Works Maintenance / Improvement Plans	Five-year plans to replace / repair existing infrastructure, coordinating with Public Works and Engineering staff.	Evaluation and plans for Water Main Replacement, Insituform Sewer Line Rehab, Pavement Management, Bridge Repair, and Manhole Rehab.	Allows for a stable annual level of funding for replacements and/or maintenance of existing and new infrastructure that integrates with 5-year capital planning process.
Vehicle / Equipment Replacement	Policy and 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.
Parks, Recreation & Culture Plan	Five-year budget / priority plan for expenditures for CRC, parks, trails and museums.	Priority list adopted by the Parks, Recreation and Culture Advisory Board approving expenses from affected funds.	Allows for forecasting of replacements and/or maintenance of existing and new infrastructure that integrates with 5-year capital planning process.
IT Equipment Replacement	Multi-year plan to replace certain computer and attendant equipment. Provides for maintenance and network infrastructure replacement.	Internal IT department, an Internal Service Fund, maintains inventory and schedules replacements / maintenance that comply with established criteria.	Allows for the funding of replacements, maintenance, and network infrastructure replacement annually at an optimal level. Replacement decisions are determined considering changing software technology, economic issues, maintenance costs and downtime.

*Copies are available at the office of the Town Clerk

BUDGET ROLES AND RESPONSIBILITIES

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



REVIEW AND APPROVAL OF THE BUDGET

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

AMENDMENTS TO THE BUDGET

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

IMPLEMENTATION OF THE BUDGET

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

MONITORING THE BUDGET

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

TRANSFER OF APPROPRIATIONS

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

SUPPLEMENTAL BUDGETS

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

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

FORM OF GOVERNMENT

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

POWERS OF THE TOWN

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

TOWN BOARD

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

TOWN MANAGER

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

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

Department – Traditionally the highest level organizational unit of municipal government operations.

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

The following table lists Town departments and their funding influences.

USE OF FUNDS BY DEPARTMENT												
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	✓				✓					✓	✓	✓
ECONOMIC DEVELOPMENT	✓				✓					✓	✓	✓
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

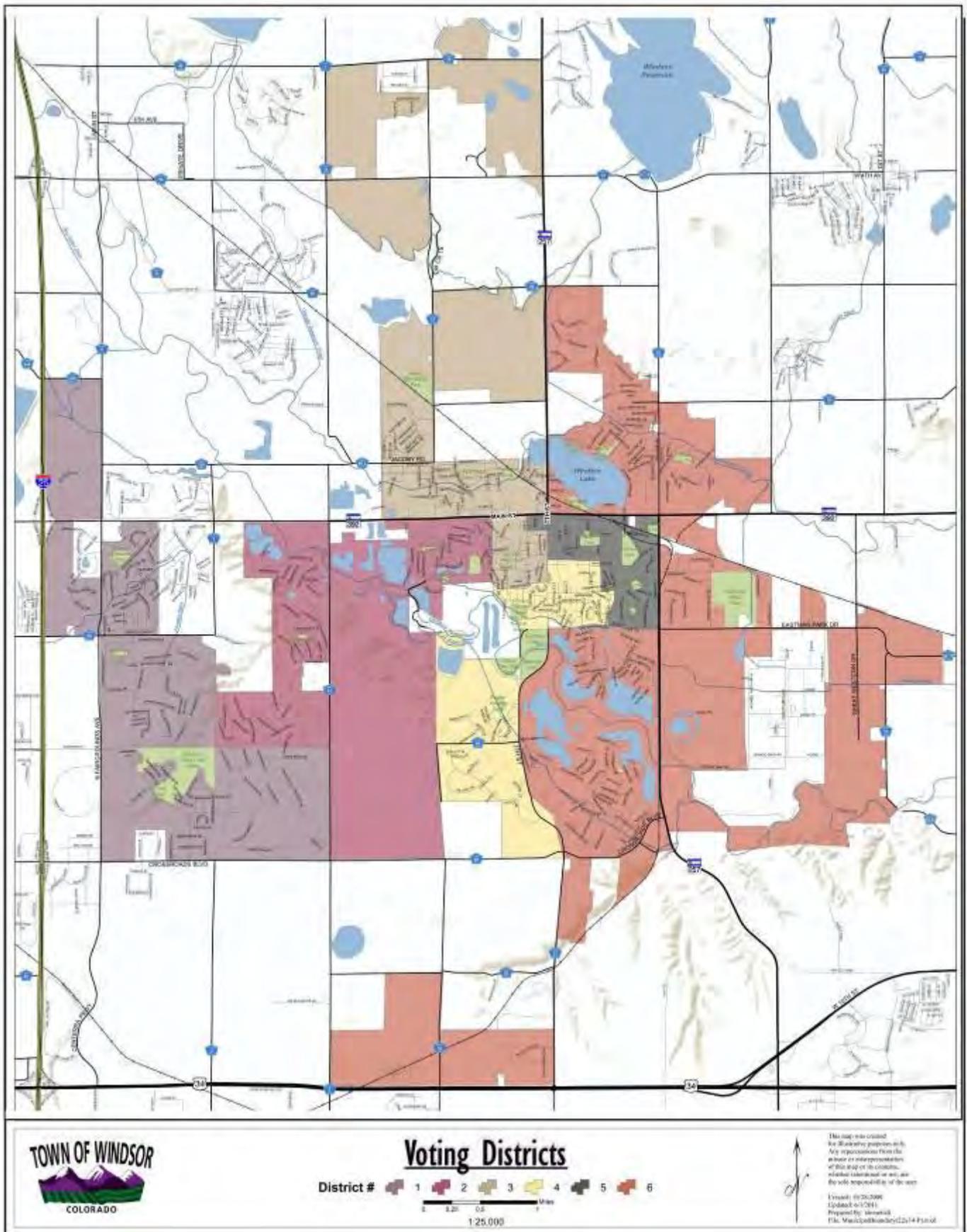
Proprietary / Enterprise Funds / Internal Service Funds (Operating / Capital): **WF**– Water, **NPWF**– Non-Potable Water, **SF**– Sewer, **SDF**– Storm Drainage, **FF**– Fleet Management, **ITF**– Information Technology, **FS**– Facility Services

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 (DDA)
- Historic Preservation Commission
- Kern Board
- Parks, Recreation and Culture Advisory Board (PReCAB)
- Planning Commission
- Tree Board
- Water Sewer Board
- Windsor Housing Authority



OPERATIONS
DEPARTMENTAL OVERVIEW

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

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

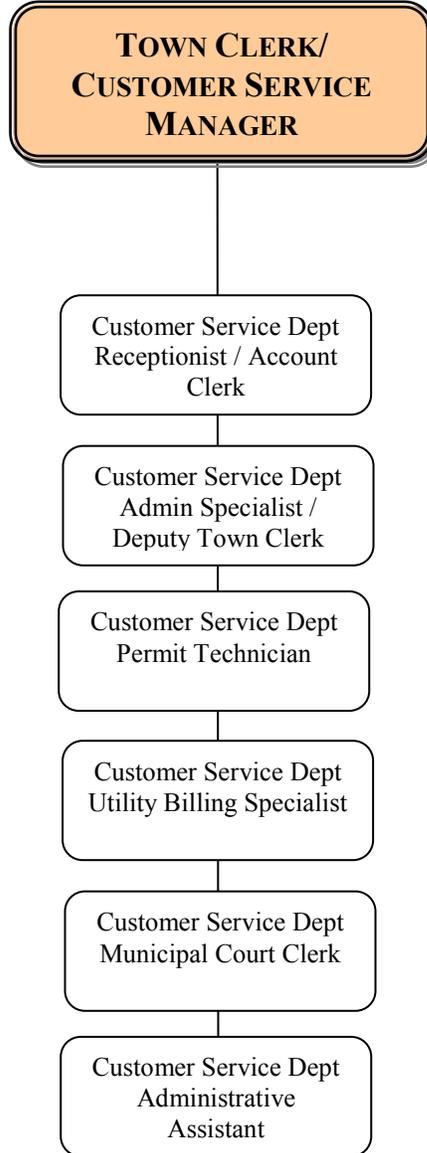
The individual department summaries are followed by the Town of Windsor all inclusive Organizational Chart for 2012, listing the names and position titles of all the employees.

- Town Clerk and Customer Service 43
- Executive & Legal Department 49
- Finance & Information Technology Department..... 55
- Human Resources, Risk Management & Safety Department 61
- Planning & Zoning Department..... 65
- Economic Development Department..... 69
- Police Department..... 73
- Public Works Department..... 79
- Engineering Department 87
- Parks, Recreation & Culture Department 93



Patti Garcia
Town Clerk / Customer Service Manager

Town Clerk & Customer Service



*Responsible for this additional
budgetary division / function*

Capital Purchases (CIF)

Elections

DEPARTMENT
TOWN CLERK AND CUSTOMER SERVICE

BUDGET SUMMARY

REVENUE SOURCES	2011 ACTUAL	2012 BUDGET	2012 PROJECTED	2013 BUDGET
General Fund	\$ 476,273	\$ 544,564	\$ 530,348	\$ 527,426
Capital Improvement Fund (CIF)	6,302	-	-	5,000
TOTAL REVENUES	\$ 482,575	\$ 544,564	\$ 530,348	\$ 532,426
<u>Town Clerk - 410</u>				
Personnel	\$ 414,825	\$ 425,324	\$ 414,600	\$ 431,067
Operation & Maintenance	18,522	46,828	43,337	18,009
Small Equipment (CIF)	6,302	-	-	5,000
Interfund Transfer (for IT)	26,918	53,389	53,389	61,226
Interfund Transfer (for Facilities)	16,007	19,022	19,022	17,124
TOTAL TOWN CLERK & CUSTOMER SERVICE	\$ 482,575	\$ 544,564	\$ 530,348	\$ 532,426
ALL TOTAL EXPENDITURES	\$ 482,575	\$ 544,564	\$ 530,348	\$ 532,426

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; provide a welcoming atmosphere and customer-focused, flexible, support services through our highly capable staff; teamwork within and among departments Town-wide; and continuously seeking innovative and efficient ways to deliver professional services.

ABOUT THE TOWN CLERK AND CUSTOMER SERVICE DEPARTMENT

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

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 Clerk – Provides administrative services for external and internal customers; the Court Clerk attends all court arraignments and trials, provides records management, scheduling, docket preparation and accounting functions for Windsor Municipal Court
- Deputy Clerk – Serves as 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 Planning Commission and 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 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.

RELATIONSHIP TO STRATEGIC PLAN

Although the Town Clerk and Customer Service budget is very similar to the 2012 budget, there are several items in the 2012-2014 Strategic Plan that will be the responsibility of this department. In Goal 1: *Build Community Spirit and Pride*, the Town Clerk and front desk staff will play a role in the execution of Priority C: *Provide and support ample opportunities for residents to be actively involved in the town governance process and in serving the community*. This department has always been responsible for filling vacant seats on the Town's advisory boards and committees. This year the volunteer program and advisory board recruitment will be a collaborative effort and the April volunteer recognition banquet will now include board recognition.

Additionally, the Town Clerk and Customer Service department will continue to provide and enhance access to Town Board meetings through electronic board packets online, live streaming and archived video of Town Board meetings on the website, as well as broadcast on Channel 8.

The Town Clerk will also play a role in coordinating meetings between Town Board members and Homeowners Associations throughout town. This is a Plan of Action item under Goal 1, Priority D: *Encourage healthy, family-friendly neighborhoods*.

CHALLENGES

The Town Clerk and Customer Service department has recently gone through reorganization moving the deputy clerk from the front desk customer service window to a new office and assigning new responsibilities

to the position. There will be challenges in 2013 making sure that the customer service staff provides the same superior assistance as the Town continues to grow and take on new responsibilities.

TOWN CLERK AND CUSTOMER SERVICE GOALS AND OBJECTIVES

Town Clerk

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

Customer Service

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

TOWN CLERK & CUSTOMER SERVICE PERFORMANCE INDICATORS						
<i>Performance Indicators</i>		<i>2007</i>	<i>2008</i>	<i>2009</i>	<i>2010</i>	<i>2011</i>
Output	Liquor Licensing Actions	42	36	36	40	44
	Attend Town Board Meetings / Record Minutes	23	24	26	24	27
	Ordinances / Resolutions passed	36/76	24/87	26/96	30/80	27/55
	Work Orders Processed	4,392	4,719	5,125	4,419	4631
	Utility Statements Mailed	6,135	6,368	6,544	6,856	7,603
	Late Notices Mailed	2,944	3,236	2,895	3,421	3,632
	Registered Voters	9,935	11,879	12,310	12,457	12,978
Efficiency	Gen. Fund Town Clerk Department Expenditures*	\$218,700	\$264,001	\$164,727	\$512,314	\$476,273
	Expenditures as % of General Fund	2.6%	2.1%	1.5%	4.7%	3.7%
	Population	Est 16,020	Est 16,864	Est. 17,769	18,644	Est. 19,519
	<i>Cost of Customer Services per Citizen per year**</i>	\$13.65	\$15.65	\$9.27	\$27.48	\$27.02
	Closing Estimates for Title Companies	286	523	448	468	446
	Meters Changed to Radio Reads	711	741	953	560	0
Effectiveness	New Utility Service Accounts	378	236	124	194	306
	% 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 2nd person for 2007 Budget

PERSONNEL SUMMARY						
<i>Position</i>	<i>2008</i>	<i>2009</i>	<i>2010</i>	<i>2011</i>	<i>2012</i>	<i>2013 Planned</i>
Town Clerk	1	1	1	1	1	1
Customer Service Representatives*	2	3	6	6	6	6
TOTAL Full-Time Employees	2	2	7	7	7	7

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

There are no changes in personnel in the Town Clerk and Customer Service Department, but there has been some physical reorganization to assist the Town Clerk better while maintaining excellent customer service at the front desk. Also at the first of the year, the office will need review concerning the workload of building permits. Additional part-time staff may be necessary.

Executive and Legal Department



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

**TOWN
MANAGER**



*Kelly Arnold
Town Manager*

Management Assistant



*Lindsey Blomberg
Management Assistant*

Legal Services

Town Attorney
(contract)

Assistant
Town Attorney
(contract)

Prosecuting Attorney
(contract)



*Ian McCargar
Town Attorney*

Municipal Court

Judge
(contract)

*Responsible for this additional
budgetary division / function*

Capital Purchases (CIF)

DEPARTMENT
EXECUTIVE AND LEGAL DEPARTMENT

BUDGET SUMMARY

REVENUE SOURCES	2011 ACTUAL	2012 BUDGET	2012 PROJECTED	2013 BUDGET
General Fund	\$ 2,716,911	\$ 1,734,477	\$ 1,302,625	\$ 1,137,794
Capital Improvement Fund (CIF)	402,425	262,653	262,653	62,653
Windsor Building Authority (WBA)	145,080	145,080	145,085	145,080
TOTAL REVENUES	\$ 3,264,417	\$ 2,142,210	\$ 1,710,363	\$ 1,345,527

EXPENDITURES BY CATEGORY

Mayor & Town Board - 411

Personnel	\$ 31,407	\$ 32,403	\$ 31,432	\$ 32,403
Operation & Maintenance	207,220	402,488	345,522	399,328
Interfund Loans & Transfers (for IT)	14,387	30,740	30,740	38,577
Interfund Loans & Transfers to CIF	1,762,856	625,000	223,290	-
Interfund Loans & Transfers (CIF)	357,653	262,653	262,653	62,653
TOTAL MAYOR & TOWN BOARD	\$ 2,373,523	\$ 1,353,284	\$ 893,637	\$ 532,961

Municipal Court - 412

Operation & Maintenance	\$ 17,904	\$ 19,664	\$ 17,098	\$ 19,659
TOTAL MUNICIPAL COURT	\$ 17,904	\$ 19,664	\$ 17,098	\$ 19,659

Town Manager - 413

Personnel	\$ 188,726	\$ 211,493	\$ 211,531	\$ 235,203
Operation & Maintenance	13,352	17,383	10,441	15,317
Operation & Maintenance (CIF)	44,772	-	-	-
Interfund Transfer (for IT)	12,608	15,929	15,929	17,049
Interfund Transfer (for Facilities)	7,435	9,377	9,377	10,257
TOTAL TOWN MANAGER	\$ 266,894	\$ 254,182	\$ 247,278	\$ 277,826

Legal Services - 418

Operation & Maintenance	\$ 461,016	\$ 370,000	\$ 407,265	\$ 370,000
TOTAL LEGAL SERVICES	\$ 461,016	\$ 370,000	\$ 407,265	\$ 370,000

Windsor Building Authority Fund - 495

Operation & Maintenance (WBA)	\$ -	\$ -	\$ 5	\$ -
Debt Transfer (WBA)	145,080	145,080	145,080	145,080
TOTAL WINDSOR BUILDING AUTHORITY	\$ 145,080	\$ 145,080	\$ 145,085	\$ 145,080

ALL TOTAL EXPENDITURES \$ 3,264,417 \$ 2,142,210 \$ 1,710,363 \$ 1,345,527

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.

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.

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.

2013 ORGANIZATIONAL OBJECTIVES

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

Our Vision

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

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

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

WINDSOR promotes quality development through managed growth.

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

WINDSOR is a GOOD ENVIRONMENTAL STEWARD.

Our Philosophy

The employees of the Town of Windsor are committed to exceptional services, environmental stewardship, and financial responsibility. Our ongoing focus is to increase operating efficiencies and streamline management systems and procedures, always keeping in mind accountability to our residents.

EMPLOYEES CORE BELIEFS REFLECT PRIDE

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

Our Goals

- Goal 1: Build Community Spirit and Pride*
- Goal 2: Promote Vibrant Downtown and Lake as a Destination and Focal Point*
- Goal 3: Diversify, Grow, and Strengthen the Local Retail and Industrial Economy*
- Goal 4: Promote, Manage, and Facilitate an Effective Infrastructure System within the Town and the Northern Colorado Region*

RELATIONSHIP TO THE STRATEGIC PLAN

Town Board

The Mayor and Town Board 2013 budget includes several items that relate to the 2012-2014 Strategic Plan Update. The 2013 budget reflects carrying out the National Citizen Survey biennially to measure community perception about services provided by the Town. The survey will help with Goal 1: *Build Community Spirit and Pride*, Priority F: *Provide for diverse and healthy lifestyle choices in leisure, cultural activities and recreation*, Plan of Action item 1: *Identify cultural programming priorities and establish direction for future programs and events (01-411-6267, \$12,000)*.

Additionally, the Town Board budgets to support the Student Advisory Leadership Team (S.A.L.T.) every year. The support of the Town Board helps engage youth in the governance process and in serving the community which directly correlates with Goal 1: *Build Community Spirit and Pride*, Priority C: *Provide and support ample opportunities for residents to be actively involved in the governance process and in serving the community (01-411-6269, \$5,000)*. Along the same lines, the Town Board also allocates a portion of property tax revenues to an Outside Agency Fund. This fund is used to provide financial support to agencies under the Town Board’s discretion that promote worthy causes and impact the community at some level (01-411-6270, \$61,449). For the last two budget years the Town Board has supported the Downtown Development Authority (DDA) using outside agency funds. This action advances Priority A: *Support the Downtown Development Authority* under Goal 2: *Promote Vibrant Downtown and Lake as a Destination and Focal Point (01-411-6270-200, \$250,000)*.

Town Manager

The Town Manager’s office will be responsible for execution of several 2012-2014 Strategic Plan items as well as oversight of the implementation of the entire plan by 2014. Tracking of each Plan of Action, updates

on the Strategic Plan webpage, and quarterly progress reports to the Town Board will be coordinated by the Town Manager office.

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

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

TOWN MANAGER, TOWN BOARD AND MUNICIPAL COURT PERFORMANCE INDICATORS							
	<i>Performance Indicators</i>	<i>2007</i>	<i>2008</i>	<i>2009</i>	<i>2010</i>	<i>2011</i>	<i>2012 Projected</i>
Output	Municipal Court tickets processed	2,282	1,772	1,628	2,353	1,943	3,500
	Fines, Court Costs & DMV Fees	\$107,320	\$101,332	\$110,169	\$152,094	\$133,773	\$185,000
	Total Court Docket counts	2,934	2,295	2,135	3,044	2,475	2,700
	Ordinances / Resolutions passed	36/76	24/87	26/96	30/80	27/55	24/50
	Town Board Meetings	23	24	26	24	27	24
Efficiency	Gen. Fund Department Expenditures**	\$534,710	\$921,728*	\$711,714	\$596,605	\$493,039	\$422,070
	Expenditures as % of General Fund	6.3%	7.3%	6.3%	5.5%	3.9%	3.6%
	Population	Est 16,020	Est 16,864	Est. 17,769	18,644	Est. 19,519	Est. 20,394
	<i>Cost of Administrative Services per Citizen per year**</i>	\$33.38	\$54.66*	\$40.07	\$32.00	\$25.26	\$20.70
Effectiveness	New Utility Service Accounts	378	236	124	194	306	400
	% 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</i>	<i>2013 Planned</i>
Town Manager	1	1	1	1	1	1
Management Assistant	.5	1	1	-	1	1
Human Resource Manager*	2	-	-	-	-	-
TOTAL Full-Time Employees	3.5	2	2	1	2	2
Mayor and Town Board	7	7	7	7	7	7
Tornado Admin Support Staff	1.5	-	-	-	-	-
ADDITIONAL Part-Time Employees**	8.5	7	7	7	7	7
ADDITIONAL Seasonal	1	-	-	-	-	-

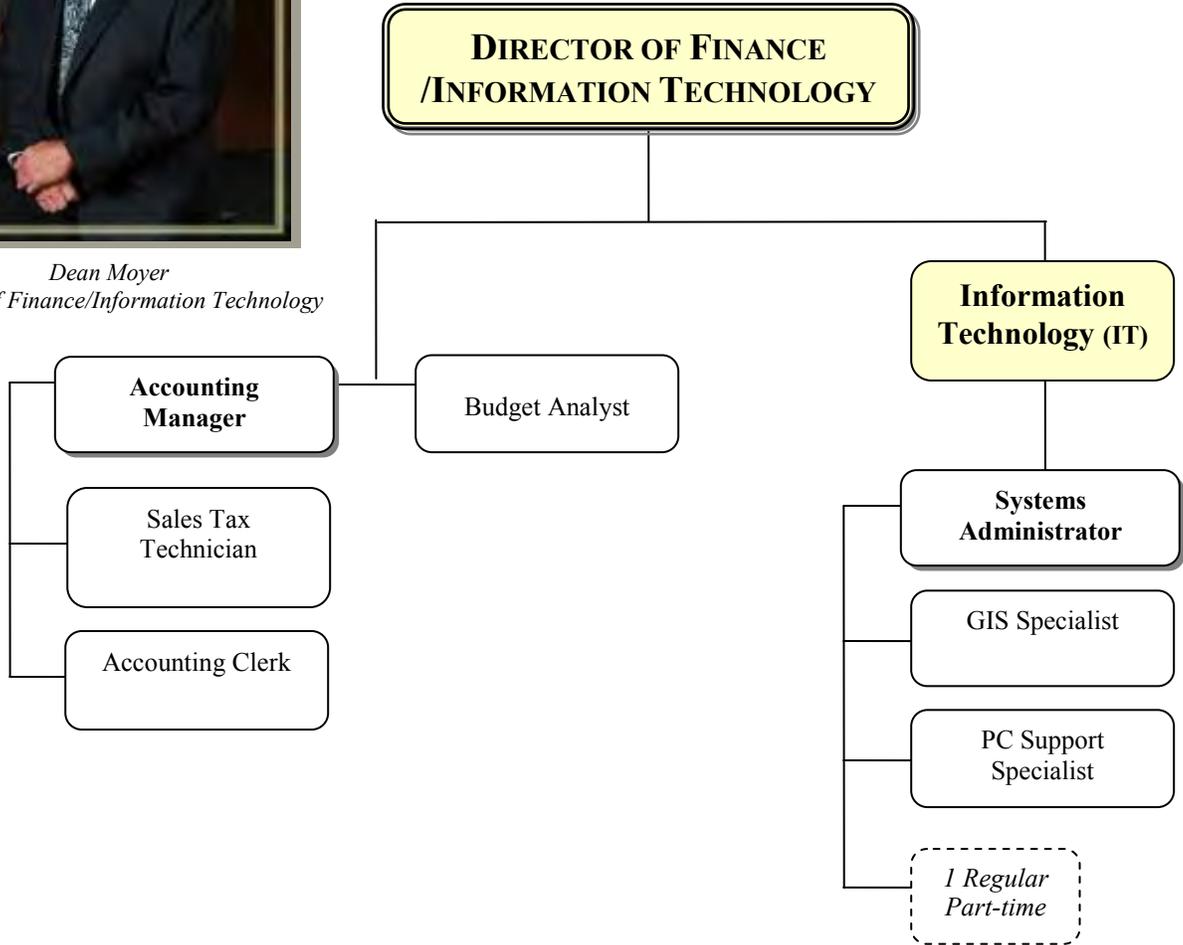
** *The Town Attorney, Assistant Town Attorney, Prosecuting Attorney, and Municipal Court Judge, are not employees of the Town. They are outside professionals, contracted by the Town to provide professional services on a regular basis.*

There are no changes planned for 2013 for the Town Manager’s office, and legal staff will remain the same. With the election in 2012, three new Town Board members took their seats: Myles Baker, District 1; Jeremy Rose, District 3; and Ivan Adams, District 6.



Dean Moyer
Director of Finance/Information Technology

Finance / Information Technology Department



Responsible for these additional budgetary divisions / functions

Capital Purchases (CIF)

DEPARTMENT
FINANCE / INFORMATION TECHNOLOGY

BUDGET SUMMARY

REVENUE SOURCES	2011 ACTUAL	2012 BUDGET	2012 PROJECTED	2013 BUDGET
General Fund	\$ 575,965	\$ 533,249	\$ 533,545	\$ 579,638
Information Technology Fund (ITF)	661,067	735,049	695,262	712,120
TOTAL REVENUES	\$ 1,237,032	\$ 1,268,298	\$ 1,228,808	\$ 1,291,757

EXPENDITURES BY CATEGORY

<u>Finance - 415</u>				
Personnel	\$ 378,197	\$ 384,270	\$ 385,700	\$ 420,305
Operation & Maintenance	105,664	107,497	106,362	113,618
Interfund Transfer (for IT)	78,335	25,956	25,956	31,553
Interfund Transfer (for Facilities)	13,770	15,527	15,527	14,161
TOTAL FINANCE	\$ 575,965	\$ 533,249	\$ 533,545	\$ 579,638
<u>Information Technology- 492</u>				
Personnel (ITF)	\$ 241,336	\$ 248,507	\$ 190,639	\$ 247,953
Operation & Maintenance (ITF)	357,626	381,300	392,909	352,428
Capital Outlay (ITF)	51,318	92,650	99,122	100,000
Interfund Transfer (for Facilities) (ITF)	10,786	12,592	12,592	11,739
TOTAL INFORMATION TECHNOLOGY	\$ 661,067	\$ 735,049	\$ 695,262	\$ 712,120
ALL TOTAL EXPENDITURES	\$ 1,237,032	\$ 1,268,298	\$ 1,228,808	\$ 1,291,757

FINANCE / INFORMATION SYSTEMS MISSION STATEMENT

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

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

ABOUT THE FINANCE / INFORMATION TECHNOLOGY DEPARTMENT

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

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

FUNCTIONS OF THE DEPARTMENT

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

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

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

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

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

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

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

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

RELATIONSHIP TO THE STRATEGIC PLAN

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

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

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

CHALLENGES

A challenge that the Information Technology Department faces each year is the pressure to stay on top of the technological advances available. While many hi-tech products can increase the efficiency of day-to-day work, it usually comes with lengthy training sessions and reorganization of processes. The loss in productivity can sometimes outweigh the possible benefit of the new technology and often by the time employees learn a new system, a newer, better version is released. This becomes a difficult situation for management and the Information Technology Department because there is a risk in choosing when to update technology, and a major risk if it is done too late. Keeping up to date can be costly and there is always a gamble as to when, or if, there will be any return on the investment.

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 2013 describe in greater detail the issues facing the Town and consequently the Finance Department for 2013.

2013 FINANCE / INFORMATION TECHNOLOGY DEPARTMENT GOALS AND OBJECTIVES

Some of the goals of the 2012 Strategic Plan directly involve the Finance Department for 2013. The objectives as well as steps to accomplish them as they appear in the budget are described below.

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

Goal 1 - Build Community Spirit and Pride

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

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

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

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

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

Priority C – Identify strategies for maintenance of streets.

- Explore new funding mechanisms.

Priority D – Address new water system needs.

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

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

- Identify and allocate funding for storm water projects.

FINANCE / INFORMATION TECHNOLOGY DEPARTMENT PERFORMANCE INDICATORS						
<i>Performance Indicators</i>		2007	2008	2009	2010	2011
Output	Accounts Payable Checks Processed	3479	4077	3957	3775	3436
	Payroll Checks Processed	4825	5173	5590	5673	5845
	Sales Tax Licenses	1004	1083	1133	1150	1223
	Total Annual Budget	\$27,257,497	\$30,379,159	\$38,602,765	\$33,008,123	\$30,862,130
	Servers on the Network	19	26	30	35	29
	New Computers Purchased	15	20	30	30	35
	Work Stations on the Network	95	109	115	120	132
	Number of Users on Network	115	119	125	135	142
	Annual Hits to Town Web Site	132,065	142,034	149,823	158,989	165,720
Average Daily Hits to Web Site	362	389	410	600	679	
Efficiency	Databases in Use by the Town	25	26	29	35	30
	New Hires Processed (<i>FTE and Seasonal Combined</i>)	134	117	87	104	117
	Failure to File Sales Tax Assessments mailed	553	644	708	531	462
	% of Actual Revenues to Budgeted Revenues	96%	99%	91%	88%	78%
Effectiveness	Failure to File Sales Tax accounts requiring Municipal Court Action	0	0	4	0	0
	Fixed Asset Additions by Ledger Entry	444	339	559	430	286
	Financial Statements to Comply w/GASB 34	Yes	Yes	Yes	Yes	Yes
	Investment Portfolio Weighted Ave. Interest Rate	4.64%	1.75%	0.73%	0.45%	0.51%
	% Gen. Fund unrestricted Fund Balance to Total Gen. Fund Revenue	30%	17%	31%	42%	40%
	GFOA Distinguished Budget Award	Yes	Yes	Yes	Not Submitted	Yes
	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</i>	<i>2013 Planned</i>
Director	1	1	1	1	1	1
Accounting Manager	1	1	1	1	1	1
Budget Analyst	1	1	1	1	1	1
Sales Tax Technician	1	1	1	1	1	1
Utility Billing Specialist	1	1	0	0	0	0
Accounting Clerk	1	1	1	1	1	1
Receptionist / Account Clerk*	0	1	0	0	0	0
Systems Administrator **	1	1	1	1	1	1
LAN/WAN Administrator **	1	0	0	0	0	0
GIS Technician **	1	1	1	1	1	1
PC Support Technician**	1	1	1	1	1	1
TOTAL Full-Time Employees	10	10	8	8	8	8
ADDITIONAL Part-Time Employees***	1	0	0	0	0	0
ADDITIONAL Regular PT Employees****	1	0	0	0	0	0

* 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

The positions in the finance department remained the same with only one change: the Accounting Supervisor position was changed to Accounting Manager based on responsibilities.

Human Resources Department



Mary Robins
Director Human Resources / Risk Management

**DIRECTOR OF
HUMAN RESOURCES
/ RISK MANAGEMENT**

Human Resources
Assistant

*Human
Resources Clerk
R-Part Time*

*Responsible for this additional
budgetary division / function*

Capital Purchases (CIF)

Safety and Loss

DEPARTMENT
HUMAN RESOURCES / RISK MANAGEMENT

BUDGET SUMMARY

REVENUE SOURCES	2011 ACTUAL	2012 BUDGET	2012 PROJECTED	2013 BUDGET
General Fund	\$ 314,428	\$ 373,810	\$ 334,666	\$ 361,209
TOTAL REVENUES	\$ 314,428	\$ 373,810	\$ 334,666	\$ 361,209
EXPENDITURES BY CATEGORY				
<u>Human Resources - 416</u>				
Personnel	\$ 187,953	\$ 238,489	\$ 212,617	\$ 225,772
Operation & Maintenance	78,542	93,285	82,578	91,969
Interfund Transfer (for IT)	23,911	15,462	15,462	17,701
Interfund Transfer (for Facilities)	10,427	10,844	10,844	10,257
TOTAL HUMAN RESOURCES	\$ 300,832	\$ 358,080	\$ 321,501	\$ 345,699
<u>Safety / Loss Control - 455</u>				
Personnel	\$ 2,577	\$ 3,000	\$ 2,747	\$ 3,000
Operation & Maintenance	11,018	12,730	10,418	12,510
TOTAL SAFETY / LOSS CONTROL	\$ 13,595	\$ 15,730	\$ 13,165	\$ 15,510
ALL TOTAL EXPENDITURES	\$ 314,428	\$ 373,810	\$ 334,666	\$ 361,209

HUMAN RESOURCES MISSION STATEMENT

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

ABOUT THE HUMAN RESOURCES DEPARTMENT

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

FUNCTIONS OF THE DEPARTMENT

The Human Resources Department 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.

RELATION TO THE STRATEGIC PLAN

The Human Resources department will play a role in many of the Goals and Priorities from the 2012-2014 Strategic Plan. The department will continue to aide in the marketing and evaluation of the Town Volunteer program which is a Plan of Action item under Goal 1: *Build Community Spirit and Pride*, Priority C: *Provide and support ample opportunities for residents to be actively involved in the Town governance process and in serving the community*. Similar to the Town Volunteer Program, the Human Resources Department will assist in the Plan of Action item to *Enhance and increase participation in neighborhood cleanup services through collaboration with other service organizations* that falls under Priority D: *Encourage healthy, family-friendly neighborhoods* again under Goal 1.

Most importantly, the Human Resources Department will continue to make sure that all departments are adequately staffed and have the knowledge, skills and abilities necessary to perform the Plan of Action items included in the 2012-2014 Strategic Plan. Management of human capital is an essential first step to accomplishing many of the goals and priorities of the Town (*\$10,000 for Salary Survey, 01-416-6267*), (*\$10,900 for organizations impact training and online learning, 01-416-6216*), (*\$36,000 for pre-employment testing, background screenings*).

CHALLENGES

The Human Resources budget could face a big challenge stemming from implementation of the Health Care Reform Act as it relates to local government. Most significantly, the Act requires that all employees who work an average of 30 hours or more a week for a period of at least four months must be provided benefits by the employer. This requirement could impact the organizational structure for many departments who have part-time and seasonal employees. Implementation of the Act will also heavily increase the workload for the Human Resource Department, not only to conduct an organization-wide position analysis, but to comply with the new federal reporting on benefits participation requirement.

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							
Performance Indicators		2007	2008	2009	2010	2011	2012 Projected
Output	Recruitment & Selection						
	Turnover %	-	-	10%	10%	5%	12%
	Time to fill positions	-	-	45 days	40 days	52 days	46 days
	Health, Safety and Wellness						
	Property Casualty – Number of Claims	-	12	21	21	12	14
Wellness – Programs Participation	-	-	50%	50%	50%	75%	
Efficiency	Gen. Fund Human Resources Dept. Expenditures	-	-	\$239,910	\$264,258	\$300,832	\$321,501
	Expenditures as % of General Fund	-	-	2.1%	2.4%	2.37%	2.76%
	Total Budgeted Full-Time Employees (FTE)	85	89	89	89	94	96
	<i>Cost of Human Resources Services per FTE</i>	-	-	\$2,696	\$2,969	\$3,200	\$3,349
	Total Actual Full-Time Employees (FTE)	82	85	89	89	94	96
	<i>FTEs as a % of Revenue</i>	0.0009%	0.0007%	0.0006%	0.0007%	0.00076%	0.00078%
	Average operating cost per FTE	\$143,323	\$190,551	\$180,037	\$173,419	\$159,530	\$167,449
	Personal Services as % of operating costs	53%	45%	48%	50%	53%	50%
Effectiveness	Workers Comp – Number of Claims	-	23	19	21	25	24
	Workers Comp – Days lost	-	78	-	85	79	29
	Property Casualty – Annual Cost of Claims	-	\$350,298	\$4,863,517	\$122,040	\$49,030	\$25,000
	Wellness Programs % of participation	-	-	66%	64%	26%	75%
	Employee Satisfaction - # Times Grievance /Employee Complaint Process Activated	-	-	-	5	3	4
	Benefits - % employees participating in benefits	-	-	75%	96%	98%	100%

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

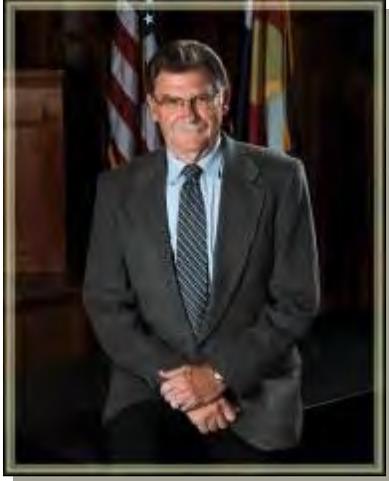
PERSONNEL SUMMARY						
Position	2008	2009	2010	2011	2012	Planned 2013
Director of Human Resources / Risk Management *	-	1	1	1	1	1
Human Resources Assistant	-	1	1	1	1	1
TOTAL Full-Time Employees	0	2	2	2	2	2
ADDITIONAL Regular PT Employees**	0	1	1	0.05 FTE	0.625 FTE	0.625 FTE

*Position previously in Executive and Legal Department.

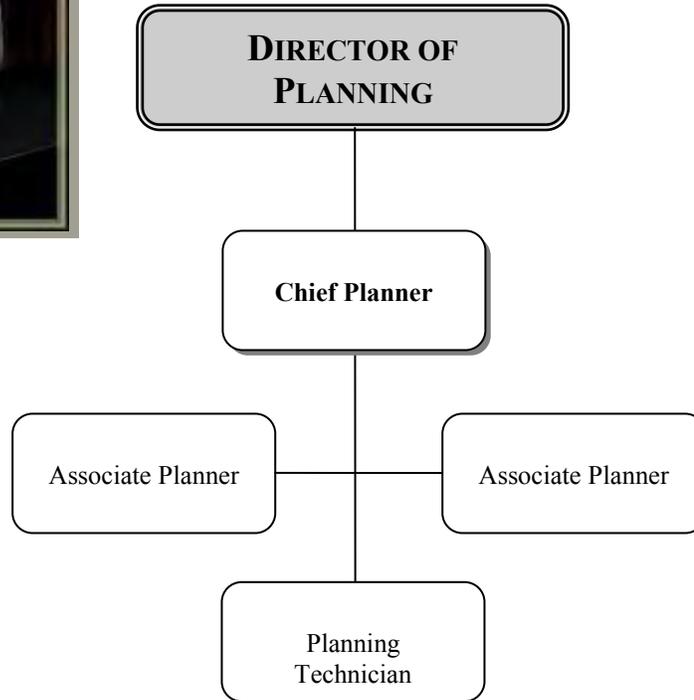
** Part-time and seasonal employees will be noted only as full-time equivalent (FTE) starting 2011

There have been no changes in personnel in the Human Resources Department for 2013. Due to potential increased workload of reporting documents, staffing will be reviewed at the first of 2013. Additional shared staffing with Town Clerk / Customer Service may be necessary.

Planning & Zoning Department



*Joe Plummer
Director of Planning*



*Responsible for this additional
budgetary division / function*

Capital Purchases (CIF)

**DEPARTMENT
PLANNING & ZONING**

BUDGET SUMMARY

REVENUE SOURCES	2011 ACTUAL	2012 BUDGET	2012 PROJECTED	2013 BUDGET
General Fund	\$ 499,034	\$ 522,474	\$ 496,804	\$ 809,677
TOTAL REVENUES	\$ 499,034	\$ 522,474	\$ 496,804	\$ 809,677

EXPENDITURES BY CATEGORY

<i>Planning & Zoning - 419</i>				
Personnel	\$ 415,054	\$ 427,348	\$ 399,107	\$ 408,146
Operation & Maintenance	18,876	25,047	27,617	19,218
Interfund Transfer (for IT)	51,334	54,553	54,553	60,151
Interfund Transfer (for Facilities)	13,770	15,527	15,527	14,161
Transfer (for WHA grant)	-	-	-	308,000
TOTAL PLANNING & ZONING	\$ 499,034	\$ 522,474	\$ 496,804	\$ 809,677
ALL TOTAL EXPENDITURES	\$ 499,034	\$ 522,474	\$ 496,804	\$ 809,677

PLANNING MISSION STATEMENT

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

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

ABOUT THE PLANNING DEPARTMENT

During 2011, the Planning Department processed 44 development applications of varying scope and degree, and, as a function of the Town's Customer Service Division, the Town also processed 750 building permits, with this number including the building permit applications for: single-family homes; multi-family dwelling units; commercial structures; industrial structures; remodels; re-roofs; additions; electrical and mechanical projects; and sprinkler permits.

FUNCTIONS OF THE DEPARTMENT

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

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

RELATIONSHIP TO THE STRATEGIC PLAN

In Goal 1: *Build Community Spirit and Pride*, Priority D: *Encourage healthy, family-friendly neighborhoods*, the Planning department will be responsible for two Plan of Action items. The first, *Create a relationship with homeowners associations / neighborhoods and coordinate visits by Town Board and staff at meetings*, and the second, *Conduct review of existing planning documents and make recommendations to improve neighborhood vitality*. Planning staff already work closely with homeowners associations and last year a meeting schedule and contact list was put together by the planning department. The department will also be essential in implementing Priority D since the planning staff is responsible for reviewing all planning documents and making recommendations to improve neighborhood vitality.

The Planning department has also requested three new plan reviewing stations for Town Hall to help *Improve the business development and permit process* as is stated in the Plan of Action for Priority C: *Promote opportunities for primary employment* under Goal 3: *Diversify, Grow, and Strengthen the Local Retail and Industrial Economy*. The new review stations will accommodate applicants by allowing for multiple land use and development applications to be processed simultaneously and will help *promote a pro-business community* (11-492-6286, \$9,000).

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

CHALLENGES

The challenges surrounding the Planning Department in 2013 will be keeping up with conditional use grant applications and building permit applications that continue to increase.

Also, the review of all planning documents related to improving neighborhood vitality will be a lengthy and challenging process that will not likely be completed in one year.

2013 PLANNING DEPARTMENT GOALS AND OBJECTIVES

Working under the direction of the Town Manager during the 2013 budget year, the primary goals and objectives of the Planning Department are to provide high-quality community development services and implement the organizational goals shown below which were established by the Town Board in the 2012 Strategic Plan:

1. Enhance Town amenities within the Downtown Development Authority (DDA) boundaries and surrounding area.
2. Determine Town responsibilities associated with the DDA strategic plan.
3. Promote economic development opportunities within the DDA boundary.
4. Create a relationship with homeowners' associations / neighborhoods and coordinate visits by Town Board and staff at meetings.
5. Conduct review of existing planning documents and make recommendations to improve neighborhood vitality.
6. Market the Main Mile brochure to encourage more participation.
7. Encourage preservation and restoration of landmark-designated properties.

PLANNING DEPARTMENT PERFORMANCE INDICATORS

<i>Performance Indicators</i>		<i>2007</i>	<i>2008</i>	<i>2009</i>	<i>2010</i>	<i>2011</i>
Output	Subdivision Plat Reviews	4	8	2	3	8
	Site Plan Reviews	9	18	10	12	11
	Annexation Request Reviews	6	5	3	1	3
	Rezoning Request Reviews	3	2	2	1	1
	Conditional Use Grants Reviewed	18	8	3	8	4
	Single Family Housing Unit Permits Issued	224	119	96	134	244
	Multi-family Housing Unit Permits Issued	0	0	0	0	0
	Commercial Permits Issued	4	6	4	2	1
	Industrial Permits Issued	8	22	4	1	3
Effectiveness	Gen. Fund Dept Expenditures	\$495,400	\$552,477	\$586,895	\$552,897	\$499,034
	Population	Est. 16,020	Est. 16,864	Est. 17,769	18,644	Est. 19,519
	<i>Cost of Planning Services per Citizen</i>	<i>\$30.92</i>	<i>\$32.76</i>	<i>\$33.02</i>	<i>\$29.66</i>	<i>\$25.57</i>
	Expenditures as % of General Fund	5.83%	4.36%	5.22%	5.08%	3.93%
Acres Annexed	249.35	173.8	872.6	0	13.7	
Town of Windsor Assessed Value	\$210,614,164	\$260,625,238	\$286,380,117	\$356,359,957	\$368,709,730	

PERSONNEL SUMMARY

<i>Position</i>	<i>2008</i>	<i>2009</i>	<i>2010</i>	<i>2011</i>	<i>2012</i>	<i>2013 Planned</i>
Director of Planning	1	1	1	1	1	1
Chief Planner	1	1	1	1	1	1
Associate Planner	2	2	2	2	2	2
Planning Technician	1	1	1	1	1	1
Permit Technician	1	1	0	0	0	0
TOTAL Full-Time Employees	6	6	5*	5	5	5

ADDITIONAL Seasonal Employees* **1** **0** **0** **0** **0** **0**

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

Positions in the Planning Department remain the same for 2013



Stacy Johnson
Economic Development Manager

Economic Development Department

**ECONOMIC
DEVELOPMENT
MANAGER**

*Responsible for this additional
budgetary division / function*

Capital Purchases (CIF)

DEPARTMENT
ECONOMIC DEVELOPMENT DEPARTMENT

BUDGET SUMMARY

REVENUE SOURCES	2011 ACTUAL	2012 BUDGET	2012 PROJECTED	2013 BUDGET
General Fund	\$ 94,230	\$ 192,140	\$ 194,252	\$ 182,527
TOTAL REVENUES	\$ 94,230	\$ 192,140	\$ 194,252	\$ 182,527
<i>Economic Development 420</i>				
Personnel	\$ 67,437	\$ 99,190	\$ 103,064	\$ 105,399
Operation & Maintenance	19,435	76,403	74,642	59,687
Interfund Transfer (for IT)	7,358	10,210	10,210	11,329
Interfund Transfer (for Facilities)	-	6,337	6,337	6,111
TOTAL ECONOMIC DEVELOPMENT	\$ 94,230	\$ 192,140	\$ 194,252	\$ 182,527
ALL TOTAL EXPENDITURES	\$ 94,230	\$ 192,140	\$ 194,252	\$ 182,527

ECONOMIC DEVELOPMENT MISSION STATEMENT

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

ABOUT THE ECONOMIC DEVELOPMENT DEPARTMENT

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

FUNCTIONS OF THE DEPARTMENT

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

RELATIONSHIP TO STRATEGIC PLAN

The Economic Development Department budget relates to all of the priorities discussed in Goal 3: *Diversify, Grow and Strengthen the Local Retail and Industrial Economy*. The Economic Development manager position has been in place for 18 months and the majority of the priorities in Goal 3 are responsibilities of the new position.

In 2013, the department plans to add an emphasis on retention of existing employers, opportunities for entrepreneurs and promotion of a *pro-business community*. The Economic Development budget reflects membership dues with surrounding economic development organizations that will aide in the pursuit of primary employers to locate in Windsor and help promote the community to businesses nation-wide (01-420-

6211, \$45,000). It also reflects funds to pay an outside agency to conduct road impact fee reports to new industries looking to locate in Windsor that the current fee schedule may not include (01-420-6253, \$3,000).

CHALLENGES

The challenges for the Economic Development Department will be to recruit any large retailers. In 2012 a retail study was conducted and concluded that Windsor is currently not an ideal location for “big box” retail which would provide a larger sales tax increase to the town. Windsor’s population is too low and the town is already surrounded by existing retail in other communities. Currently the retail focus is on local business so the Economic Development Department will try to encourage local franchise operations and non-national tenants to locate to the town.

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

2013 ECONOMIC DEVELOPMENT DEPARTMENT GOALS AND OBJECTIVES

Economic Development Goals & Objectives: 2013 and Beyond

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

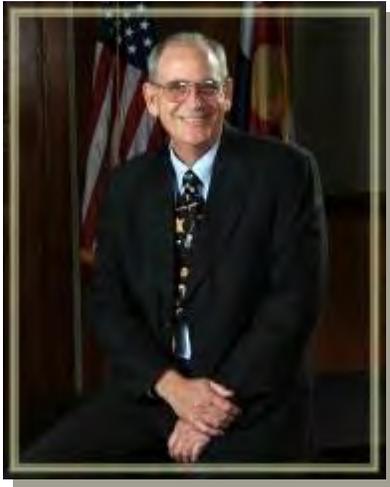
1. Start an outreach and networking program for Windsor entrepreneurs
2. Implement business visitation program with Town Board and Management staff
3. Create an overall economic development strategic plan
4. Present physical location options to retailers as opportunities arise
5. Focus on downtown as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

ECONOMIC DEVELOPMENT PERFORMANCE INDICATORS							
<i>Performance Indicators</i>				<i>2011*</i>	<i>2012** (Projected)</i>	<i>2013 Planned</i>	
Output	Prospects			64	76 (90)		
	Prospect Visits			5	12 (1)		
	Business Retention Visits			11	14 (2)		
	Misc. Business Assistance			52	35 (41)		
	Community / Partner Meetings			31	45 (60)		
Efficiency	Gen. Fund Department Expenditures			\$94,230	\$194,252	\$182,527	
	Expenditures as % of General Fund			0.7%	1.7%	1.5%	
	Population			18,644	Est. 19,519	Est. 20,436	
	Cost of economic development services per citizen per year**			\$5.05	\$9.95	\$8.93	
Effectiveness	New Business			N/A	85		
	Commercial Permits			2	2		
	Resolved Complaints						

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

* Position began in April 2011
 ** Totals through September 2012

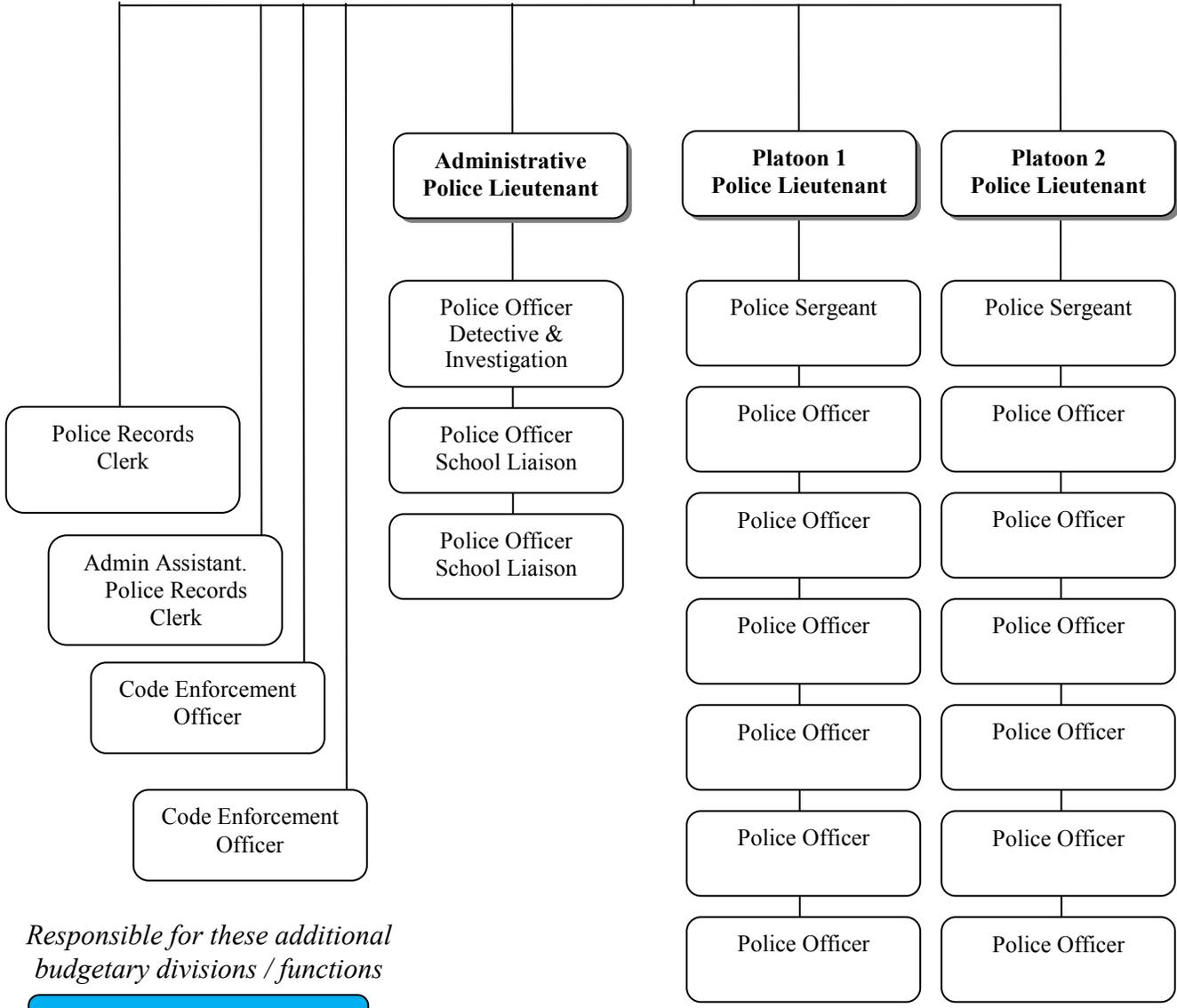
Positions in the Economic Development Department remains the same for 2013. However, the name has changed from Business Development and Growth to Economic Development.



John Michaels
Chief of Police

Police Department

CHIEF OF POLICE



Responsible for these additional budgetary divisions / functions

Police Pension

Capital Purchases (CIF)

**DEPARTMENT
POLICE**

BUDGET SUMMARY

REVENUE SOURCES	2011 ACTUAL	2012 BUDGET	2012 PROJECTED	2013 BUDGET
General Fund	\$ 2,351,966	\$ 2,560,555	\$ 2,496,415	\$ 2,685,654
Capital Improvement Fund (CIF)	263,249	163,680	160,390	158,300
TOTAL REVENUES	\$ 2,615,216	\$ 2,724,235	\$ 2,656,805	\$ 2,843,954

EXPENDITURES BY CATEGORY

Police - 421

Personnel	\$ 1,875,275	\$ 1,988,776	\$ 1,929,114	\$ 2,105,554
Operation & Maintenance	112,044	144,016	140,718	136,263
Interfund Transfer (for Fleet)	215,367	251,933	251,933	251,933
Interfund Transfer (for IT)	73,484	86,890	86,890	109,282
Interfund Transfer (for Facilities)	74,509	87,653	87,653	82,622
Small Equipment (CIF)	58,705	1,600	1,310	13,300
Interfund Transfer (for WBA) (CIF)	145,000	145,080	145,080	145,000
Capital Outlay (CIF)	52,154	17,000	14,000	-
TOTAL POLICE	\$ 2,613,929	\$ 2,722,948	\$ 2,656,697	\$ 2,843,954

Police Pension - 458

Personnel	\$ 1,287	\$ 1,287	\$ 107	\$ -
TOTAL POLICE PENSION	\$ 1,287	\$ 1,287	\$ 107	\$ -

ALL TOTAL EXPENDITURES \$ 2,615,216 \$ 2,724,235 \$ 2,656,805 \$ 2,843,954

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 21 sworn peace officer positions (*including the Chief of Police*), 2 full-time ordinance officers, 2 full-time secretarial positions, 3 crossing guards, a civilian volunteer Spanish interpreter and a volunteer data entry clerk.

FUNCTIONS OF THE DEPARTMENT

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

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

Secretary – The Department has two full-time police secretaries whose duties include answering phones, entering daily reports, database usage, dispatching code enforcement officers, and assisting walk-in customers, fingerprinting civilian employment cards and completing vehicle identification checks, 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 – The two ordinance enforcement officers are assigned animal complaints, junk vehicles, weed violations, snow and ice removal and abatement issues. The schedule with two ordinance officers allows us coverage for ordinance violations on the weekends. Additionally one day a week, an ordinance officer helps with catch-up data entry in the Department office as well.

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

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

RELATIONSHIP TO THE STRATEGIC PLAN

The Police Department budget relates to several areas of the 2012-2014 Strategic Plan Update. Goal 1: *Build Community Spirit and Pride*, Priority A: *Increase the safe and secure feelings of Windsor residents*, is directly addressed by the 2013 Police Department budget. The department has allocated just over seven thousand dollars split between overtime wages, and contract services to provide increased security at parks during high-volume times of the year (01-421-6253 and 01-421-5112).

The Police Department has also coordinated with Grandview Elementary to train a group of volunteer crossing guards. This step relates to the Plan of Action for Priority D under Goal 1 that states *Implement, market and evaluate the Town Volunteer Program*. Using volunteers to address an unexpected need at the elementary school helps save money and bring awareness to other volunteer opportunities available through the town.

CHALLENGES

Similar to the 2012 challenge for the Police Department, the increasing number of events and visitors at Boardwalk Park brings uncertainty to the staffing needs of the department. The amount budgeted for extra police services at parks is an estimate that has potential to be exceeded depending on the amount of activity in 2013.

Crossing guards present another challenge for 2013. The need for another group of crossing guards was unknown prior to the start of the 2012 school year and so far the volunteer effort has worked well. However school is only one quarter in, and if the volunteers are unable to continue working for the remainder of the school year, the Police Department's ordinance officer must step in and if that position is unavailable, on duty officers must work as crossing guards.

POLICE DEPARTMENT GOALS AND OBJECTIVES

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

The goal for 2013 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>2007</i>	<i>2008</i>	<i>2009</i>	<i>2010</i>	<i>2011</i>
Output	Adult Arrest	272	195	234	217	310
	Juvenile Detentions	79	53	63	64	46
	Traffic Citations	689	1365	1591	821	784
	Municipal Citations	1648	999	1241	1661	1417
	Calls for Service	6747	5242	5442	7506	6123
	Penal Cases filed (<i>County</i>)	180	93	125	147	122
	Misdemeanors Cleared by Arrest	285	201	243	230	284
	Felony Complaints Cleared by Arrest	62	47	51	34	47
Efficiency	Gen. Fund Police Expenditures Population	\$1,677,707 Est. 18,052	\$1,977,235 Est. 19,001	\$2,151,584 Est. 19,265	\$2,111,131 18,644	\$2,351,966 Est. 19,519
	Cost of Police Services / Citizen	\$92.94	\$104.06	\$111.68	\$113.23	\$120.50
	Dept Expenditures as % of General Fund	19.8%	15.6%	19.1%	19.4%	18.5%
Effectiveness	Monetary Loss (<i>misdemeanor complaints</i>)	\$25,811	\$23,514	\$23,532	\$24,884	\$32,895
	Monetary Recovery (<i>misdemeanor complaints</i>)	\$5,096	\$3,128	\$2,005	\$1,236	\$2,896
	% Recovery of Misdemeanor Monetary Loss	19.7%	13.3%	8.5%	5.0%	8.8%
	Monetary Loss (<i>felony complaints</i>)	\$404,649	\$366,499	\$267,991	\$207,717	\$2,302,948
	Monetary Recovery (<i>felony complaints</i>)	\$182,678	\$161,259	\$51,020	\$13,241	\$176,793
% Recovery of Felony Monetary Loss	45.1%	43.9%	19.0%	6.4%	7.7%	

PERSONNEL SUMMARY						
<i>Position</i>	<i>2008</i>	<i>2009</i>	<i>2010</i>	<i>2011</i>	<i>2012</i>	<i>2013 Planned</i>
Chief of Police	1	1	1	1	1	1
Police Lieutenant *	3	3	3	3	3	3
Police Sergeant*	2	2	2	2	2	2
Police Officer	10	12	12	12	13	13
Police Officer / Detective	1	1	1	1	1	1
Police Officer / Special Day Shift	1	1	1	1	1	1
Code Enforcement Officer	2	2	2	2	2	2
Records Clerk / Administrative Assistant	1	1	1	1	2	2
TOTAL Full-Time Employees	21	23	23	23	25	25
TOTAL Part-Time Employees**	4	4	4	4	0.51 FTE	0.51 FTE

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

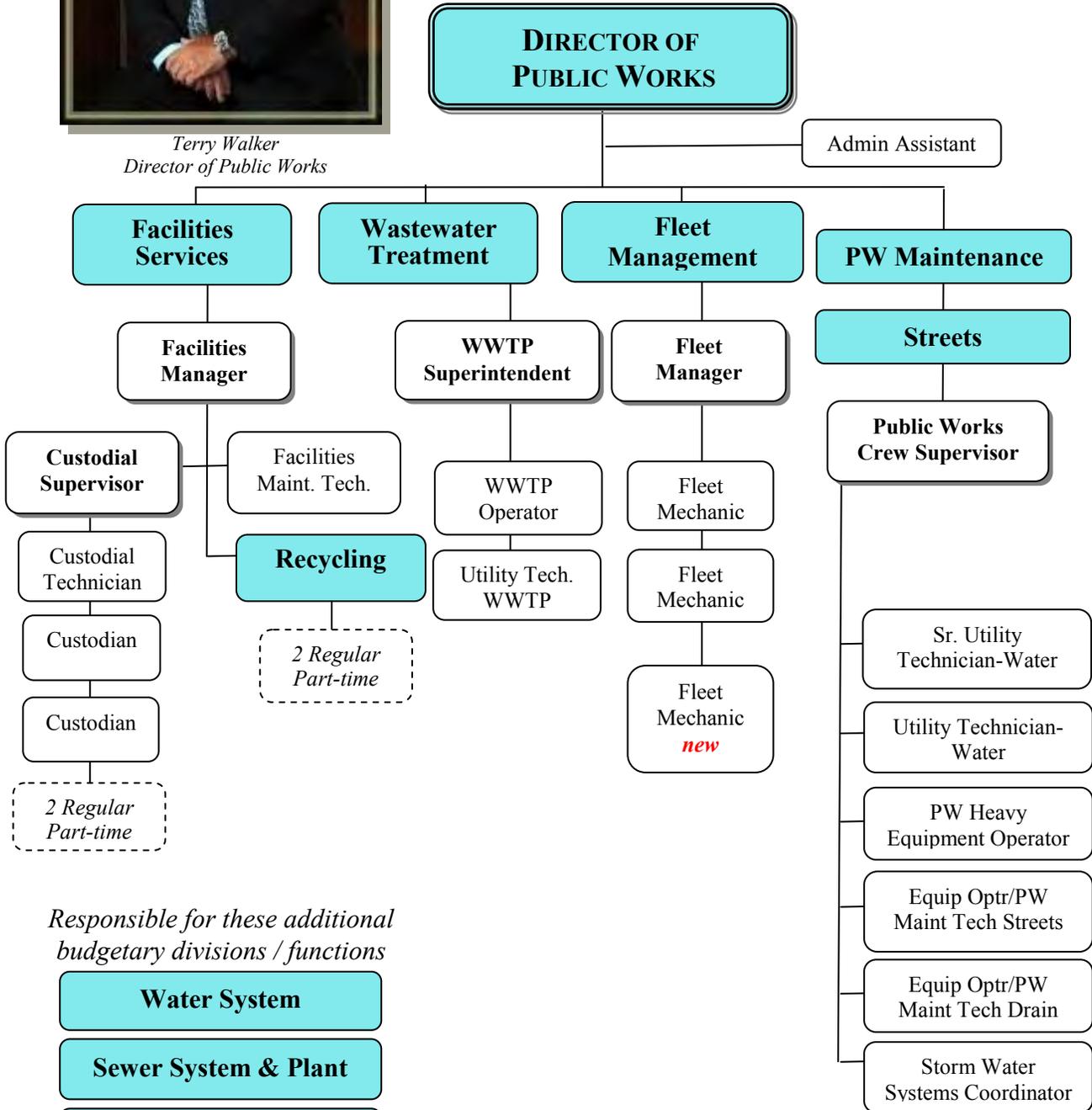
**Part-time secretary through 2011, and 3 Crossing Guards

No additional staff is requested for 2013. Reclassification changed the sergeants to lieutenants and the corporals to sergeants.



Terry Walker
Director of Public Works

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	2011 ACTUAL	2012 BUDGET	2012 PROJECTED	2013 BUDGET
General Fund	\$ 1,559,843	\$ 1,597,853	\$ 1,543,435	\$ 1,634,744
Capital Improvement Fund (CIF)	1,050,654	385,984	1,157,275	251,622
Water Fund	3,064,945	2,605,075	2,602,561	4,898,147
Sewer Fund	1,102,153	1,163,326	1,057,550	1,540,723
Storm Drainage Fund	261,297	330,762	327,050	255,009
Fleet Management Fund (FF)	1,167,950	1,334,931	1,270,409	1,098,217
Facility Services Fund (FS)	482,268	550,596	530,193	545,571
TOTAL REVENUES	\$ 8,689,110	\$ 7,968,526	\$ 8,488,473	\$ 10,224,033

EXPENDITURES BY CATEGORY

Public Works Administration - 430

Personnel	\$ 220,188	\$ 221,933	\$ 217,935	\$ 223,388
Operation & Maintenance	59,418	53,833	49,801	62,786
Interfund Transfer (for Fleet)	22,827	36,914	36,914	36,914
Interfund Transfer (for IT)	100,812	85,349	85,349	101,023
TOTAL PUBLIC WORKS	\$ 403,246	\$ 398,028	\$ 389,999	\$ 424,111

Recycling - 428

Personnel	\$ -	\$ -	\$ -	\$ 13,170
Operation & Maintenance	-	-	-	28,300
TOTAL RECYCLING	\$ -	\$ -	\$ -	\$ 41,470

Streets & Alleys - 429

Personnel	\$ 214,101	\$ 219,516	\$ 214,524	\$ 218,837
Operation & Maintenance	589,512	584,107	552,958	570,530
Interfund Transfer (for Fleet)	105,064	160,369	160,369	160,369
Small Equipment (CIF)	-	800	800	800
Operation & Maintenance (CIF)	878	-	-	-
Developer Reimbursement Agreements (CIF)	1,007,586	385,184	1,156,475	249,672
TOTAL STREETS & ALLEYS	\$ 1,917,141	\$ 1,349,976	\$ 2,085,125	\$ 1,200,207

Town Hall - 457

Operation & Maintenance	\$ 104,198	\$ 56,785	\$ 46,537	\$ 58,851
Interfund Transfer (for Fleet)	5,988	8,837	8,837	8,837
Interfund Transfer (for Facilities)	137,735	170,211	170,211	151,741
Operation & Maintenance (CIF)	-	-	-	1,150
TOTAL TOWN HALL	\$ 286,676	\$ 235,833	\$ 225,585	\$ 220,578

Water System

Personnel	\$ 194,821	\$ 197,043	\$ 190,548	\$ 197,795
Operation & Maintenance	1,872,559	1,630,096	1,864,167	1,861,705
Interfund Transfers (for Administration)	360,626	386,082	386,082	400,654
Interfund Transfer (for Fleet)	63,163	71,665	71,665	71,665
Interfund Transfer (for IT)	21,090	14,089	14,089	16,328
Capital Outlay	552,686	306,100	76,010	2,350,000
TOTAL WATER	\$ 3,064,945	\$ 2,605,075	\$ 2,602,561	\$ 4,898,147

continued...

Operations

EXPENDITURES BY CATEGORY ...continued	2011 ACTUAL	2012 BUDGET	2012 PROJECTED	2013 BUDGET
<u>Sewer System</u>				
Personnel	\$ 74,597	\$ 82,650	\$ 80,228	\$ 82,400
Operation & Maintenance	61,793	68,082	65,246	79,195
Interfund Transfer (for Administration)	190,545	188,019	188,019	190,640
Interfund Transfer (for Fleet)	62,005	64,939	64,939	64,939
Capital Outlay	140,069	165,000	2,079	525,250
TOTAL SEWER	\$ 529,008	\$ 568,691	\$ 400,510	\$ 942,424
<u>Sewer Plant</u>				
Personnel	\$ 159,530	\$ 162,185	\$ 159,907	\$ 163,735
Operation & Maintenance	362,088	350,874	415,558	367,630
Interfund Transfer (for Fleet)	34,644	34,463	34,463	34,463
Interfund Transfer (for IT)	16,883	19,112	19,112	22,471
Capital Outlay	-	28,000	28,000	10,000
TOTAL SEWER PLANT	\$ 573,145	\$ 594,635	\$ 657,040	\$ 598,299
<u>Storm Drain System</u>				
Personnel	\$ 86,243	\$ 90,905	\$ 71,877	\$ 77,428
Operation & Maintenance	123,098	194,474	209,791	132,198
Interfund Transfer (for Fleet)	51,957	45,383	45,383	45,383
TOTAL STORM DRAIN	\$ 261,297	\$ 330,762	\$ 327,050	\$ 255,009
<u>Fleet Management - 491</u>				
Personnel (FF)	\$ 251,858	\$ 256,290	\$ 244,514	\$ 271,257
Operation & Maintenance (FF)	286,829	346,185	349,326	343,460
Capital Outlay (FF)	629,262	732,456	676,569	483,500
TOTAL FLEET MANAGEMENT	\$ 1,167,950	\$ 1,334,931	\$ 1,270,409	\$ 1,098,217
<u>Custodial Service- 496</u>				
Personnel (FS)	\$ 194,814	\$ 197,507	\$ 202,897	\$ 211,765
Operation & Maintenance (FS)	45,050	49,300	50,056	53,260
Small Equipment (CIF)	3,435	-	-	-
TOTAL CUSTODIAL SERVICES	\$ 243,299	\$ 246,807	\$ 252,953	\$ 265,025
<u>Facility Maintenance- 497</u>				
Personnel (FS)	\$ 142,220	\$ 143,723	\$ 129,441	\$ 128,261
Operation & Maintenance (FS)	94,183	154,065	141,800	146,285
Interfund Transfer (for Fleet) (FS)	6,000	6,000	6,000	6,000
TOTAL FACILITY MAINTENANCE	\$ 242,404	\$ 303,788	\$ 277,241	\$ 280,546
ALL TOTAL EXPENDITURES	\$ 8,689,110	\$ 7,968,526	\$ 8,488,473	\$ 10,224,033

PUBLIC WORKS MISSION STATEMENT

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

ABOUT THE PUBLIC WORKS DEPARTMENT

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



tractor mounted snow blower. This department also includes the cleaning and maintenance of the major buildings of the Town and all Town vehicles through internal service divisions.

FUNCTIONS OF THE PUBLIC WORKS DEPARTMENT

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

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

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

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

Fleet Management Division – This division consists of 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.

RELATIONSHIP TO THE STRATEGIC PLAN

The Public Works department has several 2013 budget items that directly relate to the 2012-2014 Strategic Plan. Goal 4: *Promote, Manage, and Facilitate an Effective Infrastructure System within the Town and the Northern Colorado Region*, Priority D: *Address new water system needs* has been concentrated on in the Water Fund budget and many Plan of Action items will be the Public Works Department's responsibility (*Regional Water Treatment Study 06-471-6267, \$13,000; (06-471-8456, \$83,000 for NISP project; (06-471-8456-900, \$2,200,000 for new 3-million gallon water tank; and (06-471-8457, \$150,000 water line replacement).*

Also under Goal 4, the Public Works budget addresses Priority C: *Identify strategies for maintenance of streets*. The 2013 budget includes increased projections for street maintenance including increased patch work equipment and street marking supplies (*01-429-6242, \$130,000*).

Finally, the Public Works department has budgeted for several items that will help accomplish Goal 1, Priority G: *Lead through stewardship of natural resources*. The Water Fund includes a line item for Water Conservation that will pay for the Residential Water Audit Kit Program scheduled to begin in March 2013 and the annual Leak Detection program (06-471-6213, \$15,250). Also the recycling center is free to residents and the Public Works budget covers the cost for Waste Management and Brush removal twice a year (01-428, \$41,470). The Fleet budget will also assess the feasibility of alternative fuel vehicles to help reduce costs associated with fuel increases and to lead through stewardship of the Town's resources.

CHALLENGES

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

STRATEGIC ISSUES

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

PUBLIC WORKS DEPARTMENT GOALS AND OBJECTIVES

Public Works Division

- Develop an oversight and reinvestment program for infrastructure in the Town's older areas.
- Provide capital budget plans for streets and facility maintenance.
- Continue rehabilitation of sewer mains as per Capital Improvement Plan (2012-2016) (07-481-8457, \$77,000).
- Continue upgrading railroad crossings until all thirteen crossings have been upgraded (04-429-8445, \$24,000).
- Maintain an efficient and well-maintained fleet.
- Keep Town buildings in "like new" condition through effective, coordinated facilities maintenance and custodial divisions, gaining efficiencies by centralizing supplies and purchasing.
- Incorporate "green" concepts as much as possible though all divisions.

PUBLIC WORKS PERFORMANCE INDICATORS						
<i>Performance Indicators</i>		<i>2007</i>	<i>2008</i>	<i>2009</i>	<i>2010</i>	<i>2011</i>
Output	New Paved Roads to Maintain Miles	3.5	18.1	2.1	6.8	2.78
	Paved Road Miles	113.0	131.1	133.2	140	143.23
	Storm Sewer Main Miles	27.1	27.1	N/A	87	90
	Sanitary Sewer Main Miles	82	82	86	94	97
	Potable Water Main Miles	97	97	107	117	125
	FM / Service Calls / month	-	-	-	-	-
	FM / Coordinate Projects & Estimates w/Contractors	-	-	-	-	-
	FM / # of Scheduled Maintenance Performed	-	-	-	-	-
Efficiency	FM / Routine Inspections	-	-	-	-	-
	Average Response Time to PW Calls	12 min	12 min	12min	12 min	12 min
	Dept Expenditures as % of General Fund <i>(Streets, Pub Works, & Cemetery 2007-2009)</i>	16.9%	16.5%	13.5%	12.3%	10.3%
	Facilities Maintenance / Cost per sq ft	-	-	-	-	\$2.62/sf
Effectiveness	Custodial / Cost per sq ft	-	-	-	-	\$3.89/sf
	New Utility Accounts <i>(Water, Sewer, Storm Drain)</i>	378	236	124	194	306
	Number of Public Works/ Utilities/ Fleet/ Facilities* and IT Personnel**	19	16	16	16	22
	Floor refinish (materials cost)	-	-	-	-	\$6,000
FM contracted equipment repairs	-	-	-	-	\$49,270	

* 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.

PERSONNEL SUMMARY						
<i>Position</i>	<i>2008</i>	<i>2009</i>	<i>2010</i>	<i>2011</i>	<i>2012</i>	<i>2013 Planned</i>
Director of Public Works	1	1	1	1	1	1
Public Works Crew Supervisor	1	1	1	1	1	1
Waste Water Treatment Plant Superintendent	1	1	1	1	1	1
Waste Water Treatment Plant Operator	1	1	1	1	1	1
Fleet Manager	1	1	1	1	1	1
Fleet Mechanic	2	2	2	2	2	3
Public Works Maintenance Tech / Equip Operator – Streets / Storm Drain	4	4	4	4	4	4
Administrative Assistant	0	1	1	1	1	1
Utility Technician – Water *	3	2	2	2	2	2
Utility Technician – Sewer	1	1	1	1	1	1
Facilities Manager**	0	0	1	1	1	1
Facilities Maintenance Technician	0	0	0	1	1	1
Custodial Supervisor	0	0	0	1	1	1
Custodial Technician	0	0	0	1	1	1
Custodians	0	0	0	2	2	2
TOTAL Full-Time Employees	16	16	16	21	21	22
TOTAL Part-Time Employees	0	1	0	3	1.0 FTE	2.6 FTE
TOTAL Seasonal Employees***	8	3	2.19 FTE	2.19 FTE	2.2 FTE	0.9 FTE

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

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

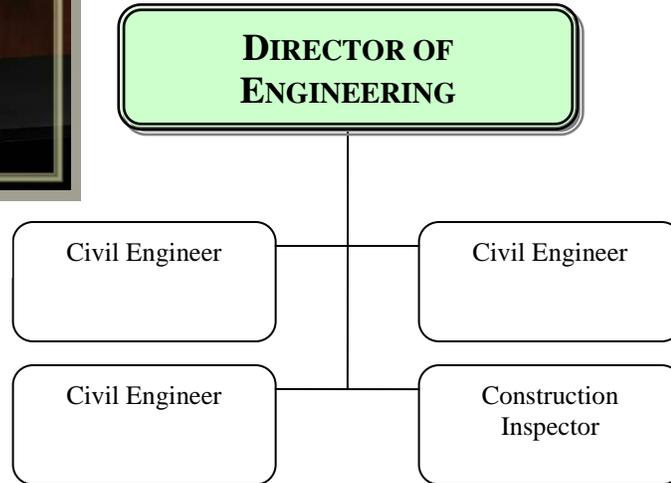
***Water, Sewer, Recycling, Street, and Cooperative Office Education (COE) Students. Part-time and seasonal employees will be noted only as full-time equivalent (FTE) starting 2012

There is one new position in the Fleet Department, a fleet mechanic. The part-time position was changed to a full-time position beginning January 1, 2013.



*Dennis Wagner
Director of Engineering*

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	2011 ACTUAL	2012 BUDGET	2012 PROJECTED	2013 BUDGET
General Fund	\$ 565,856	\$ 583,852	\$ 577,871	\$ 600,833
Capital Improvement Fund (CIF)	4,554,179	3,094,778	2,238,145	3,662,911
Water Fund	2,201,302	1,260,891	264,486	475,528
Sewer Fund	1,136,277	5,049,100	4,878,418	485,128
Storm Drainage Fund	633,509	644,286	178,128	1,007,986
TOTAL REVENUES	\$ 9,091,123	\$ 10,632,906	\$ 8,137,048	\$ 6,232,387

EXPENDITURES BY CATEGORY

Engineering - 431

Personnel	\$ 488,072	\$ 493,134	\$ 489,735	\$ 502,543
Operation & Maintenance	22,098	20,895	18,313	24,235
Interfund Transfer (for Fleet)	12,591	21,935	21,935	21,935
Interfund Transfer (for IT)	29,325	32,361	32,361	37,959
Interfund Transfer (for Facilities)	13,770	15,527	15,527	14,161
Operation & Maintenance Streets (CIF)	669,963	1,345,778	1,324,810	1,139,194
Capital Outlay Streets (CIF)	3,884,216	1,749,000	913,335	2,523,717
TOTAL ENGINEERING	\$ 5,120,035	\$ 3,678,630	\$ 2,816,016	\$ 4,263,744

Water Plant Investment & Raw Water - 471

Interfund Transfer (1/2 Kern Loan)	\$ 1,401,966	\$ 776,986	\$ 151,986	\$ 151,986
Capital Outlay	799,336	483,905	112,500	323,542
TOTAL WATER PLANT INVESTMENT	\$ 2,201,302	\$ 1,260,891	\$ 264,486	\$ 475,528

Sewer Plant Investment - 481 / 482

Capital Outlay	\$ 1,136,277	\$ 5,049,100	\$ 4,647,100	\$ 252,000
Debt Service	-	-	231,318	233,128
TOTAL SEWER PLANT INVESTMENT	\$ 1,136,277	\$ 5,049,100	\$ 4,878,418	\$ 485,128

Storm Drain Plant Investment - 483

Interfund Transfer (1/2 Kern Loan)	\$ 117,914	\$ 151,986	\$ 151,986	\$ 151,986
Capital Outlay	515,596	492,300	26,142	856,000
TOTAL STORM DRAIN PLANT INVESTMENT	\$ 633,509	\$ 644,286	\$ 178,128	\$ 1,007,986

ALL TOTAL EXPENDITURES \$ 9,091,123 \$ 10,632,906 \$ 8,137,048 \$ 6,232,387

ENGINEERING MISSION STATEMENT

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

ABOUT THE ENGINEERING DEPARTMENT

The Department has five full-time positions including the Director and does not utilize seasonal, part-time or dedicated administrative help. The Department manages to stay relatively small because of the versatility and experience level of the staff. All of the engineers on staff are registered professional engineers. The

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

FUNCTIONS OF THE DEPARTMENT

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

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

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

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

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

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

STRATEGIC ISSUES

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

2012 ENGINEERING DEPARTMENT ACCOMPLISHMENTS

- Initiated the design of a bridge replacement project on County Road 21 where it crosses the Greeley No. 2 Canal.
- Managed the design and construction that included street pavement rehabilitation and curb, gutter and sidewalk replacement valued at approximately \$1 million.
- Designed and managed the modification of a storm sewer outfall structure to prevent river flooding from backing up

- 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.

RELATIONSHIP TO THE STRATEGIC PLAN

The Engineering Department budget relates to nearly all of the priorities addressed in Goal 4: *Promote, Manage, and Facilitate an Effective Infrastructure System within the Town and the Northern Colorado Region*. Specifically, the 2013 budget reflects the Pavement Management Program that allows the department to track the condition of the Town's streets and addresses when maintenance should be performed (04-429-6242 & 6278). Also, the Engineering Department is overseeing several capital projects starting in 2013 that directly relate to the priorities in Goal 4. There will be a new water storage tank designed and built (06-471-8456-900, \$2,200,000); a study will begin to determine the feasibility of a regional water treatment plant (06-471-6267, \$13,000); the construction of a drainage structures and channel from the Law Ditch to Highway 392 and south to the Great Western Railroad tracks (08-483-8410-900 and 8458-900, \$856,000); the conclusion of construction of the new headworks and pump station at the waste water treatment plant (07-482-8433-900, \$252,000); the design and construction of a bridge replacement on Weld County Road 21 at the Greeley No. 2 Canal (04-429-8445-901, \$309,375); and finally, the design and oversight of several street projects (04-429-8445, \$848,000).

CHALLENGES

The biggest challenge for the Engineering Department will be staying on track with the amount of large scale projects scheduled for 2013. There are five employees in the engineering department and each of them has several overlapping projects to keep organized throughout the year. Additionally, it is always a challenge to keep up with the maintenance of the infrastructure. The more projects are scheduled for construction, the more operational and maintenance costs have to be considered.

2013 ENGINEERING DEPARTMENT GOALS AND OBJECTIVES

Promote, manage and facilitate an effective infrastructure system.

- Maintain data in the Town's pavement management system (04-429-6278)
- Street overlay projects (04-429-6278)
- Curb gutter and sidewalk replacement projects (04-429-6278)
- Design replacement bridge on WCR 21 at the Greeley No. 2 Canal (04-429-8445-901)
- Design traffic roundabout at Eastman Park Dr. and Cornerstone Dr. (04-429-8445)
- Wastewater Treatment Plant Headworks, Lift Station and Interceptor Sewer (07-482-8333-900)
- Participate in a regional water treatment and transmission study with other municipalities and water districts. (06-471-6267)
- Construct 3 million gallon water tank. (06-471-8456-900)

ENGINEERING DEPARTMENT PERFORMANCE INDICATORS						
<i>Performance Indicators</i>		<i>2007</i>	<i>2008</i>	<i>2009</i>	<i>2010</i>	<i>2011</i>
Output & Effectiveness	Subdivision Plat Reviews	4	8	2	2	8
	Site Plan Reviews	9	18	10	10	11
	Annexation Request Reviews	6	5	3	3	3
	Rezoning Request Reviews	3	2	2	2	1
	Conditional Use Grants Reviewed	18	8	3	3	4
	Single Family Housing Unit Permits Issued	224	119	96	96	244
	Multi-family Housing Unit Permits Issued	0	0	0	0	0
	Commercial Permits Issued	4	6	4	4	1
	Industrial Permits Issued	8	22	4	4	3
	Annual Water Consumption (<i>millions of gallons</i>)	692.4	635.8	578.2	627.8	627.6
Efficiency	Gen. Fund Engineering Dept. Expenditures	\$443,402	\$634,765	\$669,194	\$550,651	\$565,856
	Expenditures as % of General Fund	5.22%	5.01%	5.95%	5.06%	4.45%
	Population	Est 18,052	Est. 19,001	Est 19,265	18,644	Est 19,519
	Cost of Engineering Services per Citizen	\$27.68	\$37.64	\$37.66	28.54	\$28.99

PERSONNEL SUMMARY						
<i>Position</i>	<i>2008</i>	<i>2009</i>	<i>2010</i>	<i>2011</i>	<i>2012</i>	<i>2013 Planned</i>
Director	1	1	1	1	1	1
Civil Engineer	3	3	3	3	3	3
Construction Inspector	1	1	1	1	1	1
TOTAL Full-Time Employees	5	5	5	5	5	5

There are no position changes for 2013.



Melissa Chew
Director of Parks, Recreation and Culture

Parks, Recreation & Culture Department

**DIRECTOR OF
PARKS, RECREATION & CULTURE**

Marketing / Web
Specialist

Art & Heritage

**Community
Events**

**Art & Heritage
Manager**

Museum
Curator

*2 Regular
Part-time*

Recreation

Aquatics

**Recreation
Manager**

Recreation Supervisor
(Athletics)

Recreation Supervisor
(Aquatics)

*1 Regular
Part-time*

*2 Regular
Part-time*

Recreation Supervisor
(Fitness / Classes)

Recreation Supervisor
(Seniors)

Administrative
Assistant

Recreation Receptionist/
Scheduling Coordinator

Customer Service
Coordinator

Customer Service
Coordinator - *new*

4 Regular Part-time

Parks Maint.

Forestry

Cemetery

**Parks & Open Space
Manager**

Parks Maintenance
Technician
(District 1)

Parks Maintenance
Technician
(District 2)

Parks Maintenance
Technician
(District 3)

Parks Maintenance
Technician
(District 4)

Parks Maintenance
Technician - *new*
(Lead)

Parks Maintenance
Technician
(Cemetery)

Town Forester

Forestry Maintenance
Technician

*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	2011 ACTUAL	2012 BUDGET	2012 PROJECTED	2013 BUDGET
General Fund	\$ 3,549,007	\$ 3,789,996	\$ 3,621,496	\$ 3,819,416
Capital Improvement Fund (CIF)	1,290,943	998,088	661,535	939,728
Park Improvement Fund (PIF)	548,851	2,501,831	2,306,202	1,249,677
Conservation Trust Fund (CTF)	10,362	350,000	350,000	384,000
Community Recreation Fund (CRC)	1,122,887	1,214,804	1,135,432	1,119,352
Non-Potable Water Fund (NPWF)	867,638	537,211	514,223	768,480
TOTAL REVENUES	\$ 7,389,687	\$ 9,391,930	\$ 8,588,888	\$ 8,280,653

EXPENDITURES BY CATEGORY

Cemetery - 432

Personnel	\$ 72,739	\$ 74,063	\$ 71,900	\$ 73,761
Operation & Maintenance	14,817	28,079	22,065	24,605
Interfund Transfer (for Fleet)	9,249	14,512	14,512	14,512
Operation & Maintenance (CIF)	-	-	-	50,000
Capital Outlay (CIF)	-	-	-	100,000
TOTAL CEMETERY	\$ 98,749	\$ 116,653	\$ 108,477	\$ 262,878

Community Events - 433

Personnel	\$ -	\$ 26,609	\$ 22,083	\$ 26,666
Operation & Maintenance	-	76,876	71,694	79,745
TOTAL COMMUNITY EVENTS	\$ -	\$ 103,485	\$ 93,777	\$ 106,411

Forestry - 450

Personnel	\$ 176,144	\$ 200,221	\$ 178,482	\$ 181,651
Operation & Maintenance	183,571	101,157	76,851	71,781
Interfund Transfer (for Fleet)	60,582	52,254	52,254	52,254
Interfund Transfer (for Facilities)	3,787	3,631	3,631	3,453
Small Equipment (CIF)	-	-	13,198	-
Capital Outlay (CIF)	-	25,144	41,387	-
TOTAL FORESTRY	\$ 424,084	\$ 382,407	\$ 365,802	\$ 309,139

Recreation - 451

Personnel	\$ 674,001	\$ 730,436	\$ 693,186	\$ 739,8301
Operation & Maintenance	318,240	350,849	357,173	356,196
Interfund Loans & Transfers (for CRC)	400,000	400,000	400,000	450,000
Interfund Transfer (for Fleet)	44,084	64,211	64,211	64,211
Interfund Transfer (for IT)	110,903	52,723	52,723	58,321
Small Equipment & Operations / Maint. (CIF)	5,219	10,000	10,000	18,000
Capital Outlay (CIF)	(132)	-	-	16,000
TOTAL RECREATION	\$ 1,552,315	\$ 1,608,219	\$ 1,577,293	\$ 1,702,558

Aquatics / Municipal Pool - 452

Personnel	\$ 122,663	\$ 137,571	\$ 122,916	\$ 121,602
Operation & Maintenance	74,741	75,918	59,752	67,133
Interfund Transfer (for Fleet)	6,154	5,778	5,778	-
Interfund Transfer (for Facilities)	-	-	-	1,149
Operation & Maintenance (CIF)	-	-	-	16,646
Small Equipment (CIF)	3,936	-	-	20,400
Capital Outlay (CIF)	-	-	-	78,500
TOTAL AQUATICS / SWIMMING POOL	\$ 207,494	\$ 219,266	\$ 188,446	\$ 305,429

...continued

Operations

EXPENDITURES BY CATEGORY ...Cont.	2011 ACTUAL	2012 BUDGET	2012 PROJECTED	2013 BUDGET
<u>Parks Maintenance - 454</u>				
Personnel	\$ 576,942	\$ 617,609	\$ 587,705	\$ 637,517
Operation & Maintenance	223,812	269,402	264,768	280,423
Interfund Transfer (for Fleet)	150,085	196,481	196,481	196,481
Interfund Transfer (for IT)	37,877	50,166	50,166	60,243
Interfund Transfer (for Facilities)	76,914	76,914	76,914	24,246
Operation & Maintenance (CIF)	14,357	15,943	15,943	4,286
Small Equipment (CIF)	113	18,000	18,000	17,000
Capital Outlay (CIF)	-	10,000	8,000	10,000
TOTAL PARKS MAINTENANCE	\$ 1,080,099	\$ 1,254,515	\$ 1,217,977	\$ 1,230,196
<u>Art and Heritage - 456</u>				
Personnel	\$ 177,551	\$ 161,799	\$ 160,790	\$ 175,235
Operation & Maintenance	74,549	64,980	57,704	57,826
Operation & Maintenance (CIF)	-	-	-	50,000
Interfund Transfer (for IT)	16,652	13,631	13,631	15,870
Interfund Transfer (for Facilities)	5,507	5,098	5,098	4,664
Capital Outlay (CIF)	-	30,000	30,000	-
TOTAL ART AND HERITAGE	\$ 274,259	\$ 275,508	\$ 267,223	\$ 303,595
<u>Poudre Trail - 440</u>				
Poudre Trail Operation & Maintenance (CTF)	\$ 9,000	\$ 10,000	\$ 10,000	\$ 10,000
Poudre Trail Capital Outlay (CTF)	-	-	-	250,000
Poudre Trail Operation & Maintenance (PIF)	9,000	10,000	10,500	10,000
Poudre Trail Capital Outlay (PIF)	-	25,000	-	25,000
TOTAL POUDRE TRAIL	\$ 18,000	\$ 45,000	\$ 20,500	\$ 295,000
<u>Windsor Lake Trail - 441</u>				
Windsor Lake Trail Capital Outlay (CIF)	\$ -	\$ -	\$ -	\$ 100,000
Windsor Lake Trail Capital Outlay (PIF)	-	-	-	118,000
Windsor Lake Trail Capital Outlay (CTF)	1,362	340,000	340,000	124,000
TOTAL WINDSOR LAKE TRAIL	\$ 1,362	\$ 340,000	\$ 340,000	\$ 342,000
<u>Covenant Park - 443</u>				
Covenant Park Small Equipment (CIF)	\$ -	\$ -	\$ -	\$ 3,450
TOTAL COVENANT PARK	\$ -	\$ -	\$ -	\$ 3,450
<u>Founders Green Park - 444</u>				
Founders Park Capital Outlay (PIF)	\$ -	\$ -	\$ -	\$ -
Founders Park Operations(CIF)	-	-	-	7,245
Founders Park Capital Outlay (CIF)	-	-	-	21,275
TOTAL FOUNDERS PARK	\$ -	\$ -	\$ -	\$ 28,520
<u>Diamond Valley Park - 445</u>				
Diamond Valley Small Equipment (CIF)	\$ -	\$ -	\$ 32,680	\$ -
Diamond Valley Park Capital Outlay (CIF)	1,210,243	791,944	404,978	12,000
Diamond Valley Park Operation & Maintenance (PIF)	391	-	-	-
Diamond Valley Park Capital Outlay (PIF)	31,000	387,500	288,498	-
TOTAL DIAMOND VALLEY PARK	\$ 1,241,634	\$ 1,179,444	\$ 726,157	\$ 12,000
<u>Main Park - 461</u>				
Main Park Small Equipment (CIF)	\$ -	\$ -	\$ -	\$ 22,195
Main Park Capital Outlay (CIF)	-	-	-	122,137
TOTAL MAIN PARK	\$ -	\$ -	\$ -	\$ 144,332

...continued



Operations

EXPENDITURES BY CATEGORY ...Cont.	2011 ACTUAL	2012 BUDGET	2012 PROJECTED	2013 BUDGET
<u>Boardwalk Park - 462</u>				
Boardwalk Park Small Equipment (CIF)	\$ -	\$ -	\$ -	\$ 3,500
Boardwalk Park Operations & Maintenance (CIF)	-	-	-	3,450
Boardwalk Park Capital Outlay (CIF)	13,926	-	18,400	-
Boardwalk Park Capital Outlay (PIF)	401,937	-	-	-
TOTAL BOARDWALK PARK	\$ 415,863	\$ -	\$ 18,400	\$ 6,950
<u>Chimney Park - 463</u>				
Chimney Park Small Equipment (CIF)	\$ -	\$ -	\$ 2,300	\$ 8,740
Chimney Park Capital Outlay (CIF)	19,435	-	9,038	31,913
TOTAL CHIMNEY PARK	\$ 19,435	\$ -	\$ 11,338	\$ 40,653
<u>Windsor Village Park - 465</u>				
Windsor Village Small Equipment (CIF)	\$ -	\$ -	\$ -	\$ 16,675
Windsor Village Capital Outlay (CIF)	5,483	-	-	143,000
TOTAL WINDSOR VILLAGE PARK	\$ 5,483	\$ -	\$ -	\$ 159,675
<u>Eastman Park - 470</u>				
Eastman Park Small Equipment (CIF)	\$ 5,634	\$ -	\$ -	\$ 28,980
Eastman Park Capital Outlay (PIF)	-	12,000	12,000	60,000
TOTAL EASTMAN PARK	\$ 5,634	\$ 12,000	\$ 12,000	\$ 88,980
<u>Windsor Highland Park - 472</u>				
Windsor Highland Park Operations & Maint. (CIF)	\$ -	\$ -	\$ -	\$ 19,148
TOTAL WINDSOR HIGHLAND PK	\$ -	\$ -	\$ -	\$ 19,148
<u>Brunner Farm Park - 473</u>				
Brunner Farm Park Capital Outlay (CIF)	\$ -	\$ 23,000	\$ 14,547	\$ -
Brunner Farm Park Capital Outlay (PIF)	-	400,000	457,493	-
TOTAL BRUNNER FARM PARK	\$ -	\$ 423,000	\$ 472,040	\$ -
<u>Stonehenge Park - 474</u>				
Stonehenge Park Capital Outlay (PIF)	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
TOTAL STONEHENGE PARK	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
<u>Bison Ridge Park - 475</u>				
Bison Ridge Park Capital Outlay (PIF)	\$ -	\$ 330,417	\$ 450,747	\$ -
TOTAL BISON RIDGE PARK	\$ -	\$ 330,417	\$ 450,747	\$ -
<u>Poudre Heights Park - 476</u>				
Poudre Heights Park Capital Outlay (PIF)	\$ -	\$ 1,200,000	\$ 956,779	\$ -
TOTAL POUDE HEIGTS PARK	\$ -	\$ 1,200,000	\$ 956,779	\$ -
<u>Northern Lights Park - 477</u>				
Northern Lights Park Capital Outlay (PIF)	\$ -	\$ 30,000	\$ 23,271	\$ 982,431
TOTAL NORTHERN LIGHTS PARK	\$ -	\$ 30,000	\$ 23,271	\$ 982,431
<u>Community Recreation Center - 490</u>				
Personnel (CRC)	\$ 376,087	\$ 379,675	\$ 372,639	\$ 351,992
Operation & Maintenance (CRC)	140,524	145,207	124,829	135,599
Interfund Transfer (for IT) (CRC)	-	55,021	55,021	59,499
Interfund Transfer (for Facilities)	185,984	209,308	209,308	199,686
Small Equipment (CIF)	25,142	20,000	18,820	10,600
Operation & Maintenance (CIF)	-	30,000	30,186	8,875
Capital Outlay (CIF)	-	40,000	10,000	-
TOTAL COMMUNITY REC CENTER	\$ 1,148,029	\$ 1,304,804	\$ 1,194,438	\$ 1,138,827
<u>Non-Potable Water System - 484</u>				
Operation & Maintenance (NPWF)	\$ 70,703	\$ 62,751	\$ 53,245	\$ 53,808
Interfund Transfer to General Fund (NPWF)	53,000	30,000	30,000	30,000
Debt Services (NPWF)	303,160	303,792	303,792	303,972
Capital Outlay (NPWF)	440,774	140,668	127,186	380,700
TOTAL NON-POTABLE WATER SYSTEM	\$ 867,638	\$ 537,211	\$ 514,223	\$ 768,480
ALL TOTAL EXPENDITURES	\$ 7,390,078	\$ 9,391,930	\$ 8,588,888	\$ 8,280,653

PARKS, RECREATION & CULTURE MISSION STATEMENT

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

ABOUT THE PARKS, RECREATION & CULTURE DEPARTMENT

The Department of Parks, Recreation & Culture oversees numerous parks and facilities. The Parks Division maintains 400 acres of developed land, open space and water acres, along with over 44 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 oversees various events related to the Town's heritage or fine arts, the Town of Windsor Museum and the Art & Heritage Center. The Department employs 20 full time and 34.63 non-full time FTE's at the height of the season to perform various park and facility maintenance functions, act as referees, coaches, lifeguards, and various other facilitators for sports, activities, classes and heritage programs.

FUNCTIONS OF THE PARK, RECREATION & CULTURE DEPARTMENT

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

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

- *Forestry* – Provides management of public right-of-way and park trees throughout the Town; maintains computerized tree inventory; provides oversight for the Tree Board; serves on development review committee.
- *Parks* – Provides all maintenance functions including weed control, mowing, shelter, restroom cleaning, trails, shelters and playground inspection and maintenance.
- *Parks Construction* – Provides administrative oversight for all park construction projects and irrigation upgrades.
- *Open Space & Trails* – Provides development of trails, and acquisitions / easements related to open space utilizing Lottery, Larimer County Open Lands and grant funds.
- *Lakeview Cemetery* – Provides burial and interment / inurnment services; maintains burial sites and common areas.

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

- *Recreation* – Provides numerous recreation programs for infants through seniors, adaptive recreation for special needs and a diverse athletic program; includes special events such as movie nights and 5K races.
- *Aquatics* – Provides aquatic activities and programs for community residents of all ages at three pools as well as Windsor Lake. Pools include Chimney Park Pool, Windsor High School and a private pool utilized for water aerobics classes. Windsor

Lake activities include swim beach, boating and a variety of non-motorized boat rentals; also offers water safety training and lifeguard certification.

- *Community Recreation Center* – Provides a wide variety of diversified programs and activities; serves as a gathering place for the community and the surrounding area; base for SALT programs, a programmatic and leadership opportunity for both middle school and high school youth. Amenities include gymnasium, multi-purpose rooms, kitchen, climbing wall, dance studio and locker rooms.

Art & Heritage Division – Promotes the quality of life in Windsor through diverse 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 (comprised of eight separate buildings); responsible for exhibit space at the Community Recreation Center.

STRATEGIC ISSUES

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

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

In response to the 2012 Strategic Plan update, the department will concentrate efforts on trail connections, family and community events, and consideration of expanding the Community Recreation Center with aquatics and fitness components. A Community Event Coordinator hired in 2011 has been extremely valuable.

In 2010 the Department of Justice adopted new guidelines for the Americans with Disabilities Act, focusing strongly on parks and recreation amenities. An accessibility audit was completed and adopted in 2012; implementation will occur over the next couple of years.

RELATIONSHIP TO THE STRATEGIC PLAN

The Parks, Recreation and Culture department has multiple budget items that relate to the 2012-2014 Strategic Plan Update. Several priorities are under Goal 1: *Build Community Spirit and Pride* including Priority B: *Encourage successful community-supported events*, Priority D: *Encourage healthy, family-friendly neighborhoods*, Priority E: *Promote a “One Windsor- One Community” philosophy*, Priority F: *Provide for diverse and healthy lifestyle choices in leisure, cultural activities and recreation*, and Priority G: *Lead through stewardship of natural resources*. In Goal 4: *Promote, Manage, and Facilitate an Effective*

Infrastructure System within the Town and the Northern Colorado Region, Parks, Recreation and Culture will be responsible for Priority B: Support multiple forms of transportation.

The Art and Heritage department has worked to develop a separate Community Events budget that allows staff to more precisely track some return on investment for special events. This will continue to be helpful especially as more community-supported events are identified and categorized in 2013 (01-433, \$106,411).

There are several Plan of Action items related to trails and the Parks Department plans to continue construction of the regional trail links per the Trails Master Plan in 2013. Also, with the design and construction of four new parks in 2012 there are additional funds budgeted to continue to provide exceptional service to the community by maintaining the parks and park facilities at adopted level of service standards.

Finally, the Community Recreation Center plans to provide more sessions of popular programs in 2013 including another martial arts class, archery classes, and stand up paddleboard available at Boardwalk Park. These programs will expand the multiple activities and classes provided by the recreation center staff.

CHALLENGES

The challenges for the Parks, Recreation and Culture Department will center on staffing and scheduling of program needs and maintenance requests that have been included in 2013. Whether it is expanding program sessions, new parks, or extra special events, each division is adding multiple responsibilities to existing staff in order to maintain the excellent level of service that the Parks, Recreation and Culture Department provides the community. It will be a challenge to balance the desires of the community with what can reasonably be maintained with the staff limitations and funds available in future years.

2012 PARKS, RECREATION & CULTURE DEPARTMENT GOALS AND OBJECTIVES - STATUS

- 1) Staff completed ADA access audit and developed a Transition Plan for compliance; this was adopted by the Town Board in June, 2012. This goal was 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.
- 2) Staff has limited the addition of new of recreation programs to those that cover costs. The Sponsorship program has proven a popular way to gain community financial support; this year's kickoff is slated for August. Partnerships with the YMCA and other outside organizations continue to allow our program offering to be diverse and meet a variety of needs. This goal was supported in the Strategic Plan Goal Topic Area #1 – Build Community Spirit and Pride.
- 3) Staff continues to pursue irrigation sources for existing parks as well as new park sites. SCADA augmentation and flow monitors have been installed to insure accuracy in reporting; the non-potable Water Master Plan was completed. 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.
- 4) Repair / replace infrastructure. Staff retired Cemetery Field once Diamond Valley was open and operating. Other maintenance tasks have been performed at various parks, with capital in coming years. 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.
- 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. Staff added a ToolCat, a specialized piece of mowing and grooming equipment to the fleet. Chimney Park Pool was added to the network in order to

accommodate Pass Management software. This goal is also supported in the Strategic Plan Goal Topic Area #1 – Build Community Spirit and Pride.

2013 PARKS, RECREATION & CULTURE DEPARTMENT GOALS AND OBJECTIVES

- 1) In 2012 the Parks Division underwent a lengthy efficiency study and ultimately re-structuring. This has allowed us to meet Level of Service Standards as well as complete minor maintenance projects that previously had not been attempted. National standards recommend 15 acres per FTE; this is also reflected in the departmental master plan adopted in 2007. With the addition of Covenant Park, Bison Ridge, Brunner Farm, Poudre Heights and expansion of maintained area at Diamond Valley, plus Northern Lights in 2013, over 20 acres of land have been added without staff. This goal of maintaining new and existing acreage at adopted service levels is reflected in a request for adding a parks maintenance technician. This is supported in Strategic Plan Goal #1 - Build Community Spirit and Pride.
- 2) Departmental staff engaged in a cost recovery analysis in 2012 that looked at all programs and services, categorizing them according to the level of their community or individual benefit. Using a national model, a target cost recovery ratio was then applied with higher recovery recommended in programs that had a higher individual benefit and less recovery (more subsidy) in those programs with higher community benefit. Both the Parks, Recreation and Culture Board as well as Town Board supported this concept. This will allow staff to effectively evaluate programs for efficiency and recommend elimination, re-structuring or fee increase as per the model. Additionally, it has opened the door for an increase in partnerships, such as the YMCA Summer Camp and the Weld Re-4 Early Release Care. Sponsorships were also successful in 2012, with over \$11,000 in cash support and over \$17,000 in-kind support being contributed. We anticipate marketing this further in 2013. This goal of working towards adopted cost recovery is reflected in minimal fee increases. This is supported in Strategic Plan Goal #1 - Build Community Spirit and Pride.
- 3) Several long awaited projects are underway and will require attention in 2013. A Feasibility study was completed in 2012 on expanding the Community Recreation Center. An Ad Hoc Committee considered financial options; their report was presented to Town Board in the fall. Pending that outcome, staff may be engaged in conceptual drawings and further financing discussions

Northern Lights Park is anticipated to be constructed in 2013 (02-477-8412, \$982,431).

Larimer County has been a strong lead in several projects that staff serves to consult on. A Regional Study of outdoor recreation needs will provide some good data about Windsor residents and their preferences. The NFRMPO has participated in a state-wide bicycle plan study that may have implications for future street profiles and trail considerations.

These goals of regional partnerships, park construction, alternative financing and facility feasibility are reflected in capital requests and full time staff objectives. These are supported in Strategic Plan Goal #1 - Build Community Spirit and Pride.

- 4) As mentioned previously, the Parks Division engaged in an operational efficiency study in 2012. The Recreation Division also engaged in a staff audit to evaluate the job descriptions and subsequent classifications of various positions, which ultimately affects the division structure. The result is a shift in FTE's and minor structural changes. This goal of operational efficiency is reflected in equipment requests, and FTE adjustments in the general fund and Community Recreation Center budgets. This is supported in Strategic Plan Goal #1 - Build Community Spirit and Pride.
- 5) This will be the third year of the special events coordinator who processes over 30 applications each year. The administrative need for this position to coordinate both lead and evaluate processes has increased as we have refined our special event application and review process. However, the ability for this position, at a higher salary rate, to effectively be the on-site maintenance person is diminished by other demands. The Town desires to maintain high customer service on special events. This goal of providing quality, successful special events is reflected in a seasonal position request for a lower salary position to work in the park on the day of an event for restrooms, trash, electrical and water needs. This

is supported in Strategic Plan Goal #1 - Build Community Spirit and Pride; and Goal #2 - Promote Vibrant Downtown and Lake as a Destination and Focal Point.

- 6) The ADA Transition Plan will take a huge step towards completion in 2013. Following an audit completed in 2012, staff is working to bring various recreational amenities into compliance. This is goal of ADA compliance reflected in capital funds for this project (04-4xx-x444, \$214,941).. This is supported in Strategic Plan Goal #1 - Build Community Spirit and Pride; and Goal #4 - Promote, Manage, and Facilitate an Effective Infrastructure System within the Town and Northern Colorado Region.
- 7) In alignment with the Town of Windsor Trails Master Plan, trail segments have been identified that will provide connections to outlying neighborhoods, or provide access to key areas. This includes a trail connection in front of PVREA, along Highland Meadows Parkway, and in collaboration with Larimer County on the Poudre River Initiative (02-441-8412, \$113,000). This goal of connectivity through trails (One Windsor, Alternative Transportation) is reflected in Capital funds for trail construction. This is support in Strategic Plan Goal #4 - Promote, Manage, and Facilitate an Effective Infrastructure System within the Town and Northern Colorado Region.
- 8) The Town of Windsor Museum in Boardwalk Park currently is surrounded by non-irrigated grasses. This creates an area that is very difficult to maintain. In attempting to achieve some efficiency in maintenance as well as opportunity for interpretation, staff has developed a concept of an interpretive landscape (04-456-6267, \$50,000).. This goal of increasing the visibility and functionality of the landscape is reflected in the capital funds request. This is supported in Strategic Plan Goal #1 - Build Community Spirit and Pride; and Goal 2 - Promote Vibrant Downtown and Lake as a Destination and Focal Point.

PARKS, RECREATION & CULTURE PERFORMANCE INDICATORS

	<i>Performance Indicators</i>	<i>2008</i>	<i>2009</i>	<i>2010</i>	<i>2011</i>	<i>2012 projected</i>	<i>2013 budgeted</i>
Output	Seniors Activities Participants:						
	Drop-in Activities	4517	9557	8856	8500	8800	8800
	Travel	1000	1401	1292	1300	936	950
	Lunch Program	3114	4287	4310	5100	5000	5100
	Rides	1308	943	866	925	850	850
	Subtotal	9804	16188	15324	15825	15586	15700
	Youth Participants:						
	Hockey	23	Canceled 2009	NA	NA	NA	NA
	Baseball	505	509	574	559	629	650
	Softball	100	85	84	60	Combined w/baseball	NA
	Soccer	938	860	785	980	851	860
	Preschool Activities	1300	2365	1736	2100	2500	2500
	Sports Camps	245	261	223	226	328	350
	Dance	60	Moved 149	NA	NA	NA	NA
	Football	221	198	352	350	265	280
	Track	62	83	91	57	45	45
	Tennis	80	72	65	66	92	100
	Volleyball	249	207	186	138	196	200
	Basketball	951	1103	1251	1200	1200	1200
	Teen Nights	3233	3420	3903	4000	3900	4000
	Start Smart	148	120	93	130	147	150
	After School Programs	0	NA	NA	NA	NA	NA
	Subtotal	6555	9423	9343	9866	10153	10335
	Adult Participants (teams):						
	Basketball	18	15	17	21	21	21
	Softball	78	61	56	60	57	60
	Subtotal	59	76	73	81	78	81
	Recreation Classes & Activities:						
	Adventure Trips	250	260	180	250	93	100
	Martial Arts	380	320	100	300	600	600
Fitness / Wellness	1200	1400	11990	12200	12321	12500	
General classes youth & adult	2650	2129	4535	4200	2500	2500	
Special Events	3800	3142	3800	4000	4000	4000	
Adaptive Recreation	208	569	326	300	500	500	
Drop-in Gym	7039	7650	8122	9000	9000	9000	
Subtotal	14898	16341	29053	30250	29014	29200	
Aquatics Program Participants:							
Admissions	15460	14160	14188	14200	18195	18250	
Passes / Punch Cards	1127	940	988	1000	1500	1500	
Lessons	1260	1421	1540	1450	1610	1600	
Swim Team	168	132	158	160	97	100	
Boat Permits	276	393	412	461	580	600	
Subtotal	18291	17046	17286	17271	21982	22050	

continued

Operations

	<i>Performance Indicators (Continued)</i>	2008	2009	2010	2011	2012 projected	2013 budgeted
Output	<i>Cultural Historical Activities:</i>						
	Concerts / Community Events	8000	5800	7300	7500	25000	22000
	Classes	60	40	41	50	30	50
	School Visits					1314	1500
	Museum Visits	1300	700	1572	2000	2071	2500
	<i>Subtotal</i>	9360	6540	8913	9550	28415	26050
	<i>Parks & Forestry Services:</i>						
	Forestry Consultations	77	55	50	50	75	75
	Landscape Permits	38	95	36	42	20	20
	Brush Site Permits (to PW in 2012)			687	800		
<i>Subtotal</i>	115	150	773	892	95	95	
	Not included in participants served:						
	Park & Shelter Rentals	257	263	189	166	238	250
	# Trees Sold for Arbor Day	57	267	43	49	21	40
	<i>Total participants served</i>	59,082	65,764	76,159	83,735	105,323	103,511
Efficiency	# FTE Staff / Participants Served	22/59,082	22/65,764	21/76,159	20/83,735	20/105,323	22/103,511
	Acres managed (developed, undeveloped, open space)	366	445	389	389	400	417
	Trails managed (miles)	42	42	42	44	44	44
	Dept. Expenditures as % of Gen. Fund	33.6%	34.3%	30.9%	27.9%	31.1%	31.7%
Effectiveness	<i>Cost Recovery**</i>						
	Recreation & Aquatics Programs (R/E) (does not include CRC transfer)	40%	52.8%	56.7%	60.2%	59.6%	59.6%
	Community Recreation Center (R/E) (does not include beginning balance or 01, 04 transfers)	57%	35%	42%	45%	47%	42%

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

** Cost recovery program model adopted 2012.

PERSONNEL SUMMARY						
Position	2008	2009	2010	2011	2012	2013 Planned
Director of Parks, Rec, and Culture	1	1	1	1	1	1
Park & Open Space Manager	1	1	1	1	1	1
Parks Maintenance Tech Lead	1	1	1	1	-	1
Parks Maintenance Tech (includes Cemetery)	3	3	4	4	5	5
Town Forester	1	1	1	1	1	1
Forestry Technician	1	1	1	1	1	1
Facilities Maintenance Specialist*	1	1	-	-	-	-
Parks Admin Assistant*	1	1	-	-	-	-
Manager of Recreation	1	1	1	1	1	1
Recreation Supervisor	-	2	2	2	2	4
Recreation Admin Assistant	1	1	1	1	1	1
Recreation Coordinator	4	2	2	2	2	-
Recreation Receptionist / Scheduling	1	1	1	1	1	1
Building Maintenance Supervisor	-	1	1	-	-	-
Customer Service Coord. (former Bldg. Attn.)	2	1	1	1	1	2
Marketing / Web Specialist (former Sch. Coord.)	1	1	1	1	1	1
Art & Heritage Manager	1	1	1	1	1	1
Museum Curator	1	1	1	1	1	1
TOTAL Full-Time Employees	22	22	21	20	20	22
TOTAL Part-Time Employees	1	9	10	36.8 FTE	37.2 FTE	34.63 FTE

* Moved to Facilities, Customer Service

There is a new position in the Parks / Cemetery Maintenance Tech category which is a lead parks maintenance technician. This position comes as a result of reorganization within the parks division. There are now four districts, each headed by a parks maintenance technician. This new position will do additional administrative duties.

Also at the Community Recreation Center, there is a new customer service coordinator. Again some changes were made and the previous facilities attendant is changed also to a customer service coordinator. This new position will work at the front desk as well as setting up for special events as the facilities attendant did in the past.

Both positions are new to the 2013 budget.



2012 Town of Windsor Organizational Chart



STAFFING AND PERSONNEL

Budget requests for additional personnel in the 2013 Budget underscore the continued pressures on Town staff. Funds are allocated for three new positions: fleet mechanic moving a part-time position to a full-time position; a new lead parks maintenance technician, necessary with the addition of four new parks; and a CRC front desk / building attendant, eliminating the need of seasonal workers with a resulting savings of \$30,798 to the Town.

STAFFING AND PERSONNEL RELATED COSTS

A summary of new full-time positions proposed for the 2013 Budget year follows:

New Full Time Positions Proposed for 2013		
Position	2013 Salary & Benefits	Funding Source
Fleet Mechanic*	\$ 47,336	Fleet Management Fund
Lead Parks Maintenance Technician	\$ 45,797	General Fund
CRC Customer Service Coordinator**	\$ 30,895	Community Recreation Center Fund

** Part-time mechanic moved to full-time*

*** Eliminating 2.28 FTE seasonal and part-time staff*

Net addition of 0.72 staff

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



**TOWN OF WINDSOR
2013 BUDGET**

NEW EMPLOYEE ADDITIONS - BENEFITS & EXPENDITURE COSTS

3 New Full-Time Positions in Aggregate Annual Base Salary **\$101,353**

Annual Town Paid Benefits for 3 New Positions

Health Care Benefits:		19.2%
Health Insurance (Weighted Average of Town Contribution)	\$ 26,940	
Dental Insurance	1,090	
Vision Insurance	317	
Death Benefits:		0.2%
Basic Life	323	
Disability Benefits:		0.7%
Short Term Disability	430	
Long Term Disability	617	
Retirement Benefits:		3.4%
Employer Share Town Pension (5%)	5,068	
Mandated Benefits:		7.6%
Social Security & Medicare (7.65%)	7,754	
Unemployment Insurance (0.3%)	304	
Worker's Comp Insurance (average 3.21%)	3,253	
Total Benefits	\$ 46,096	31.3%
Total Actual Payroll Expenditure		\$147,449

Additional Town Expenditures for 3 New Positions

Capital Expenses: (nonrecurring, first year investment)		
Parks truck	\$ 22,000	
Computer / work station modifications	1,000	
2013 Total Recurring Expenses	\$ 23,000	
Recurring Yearly Average Employee Expenses:		
Fuel for Parks truck	\$ 600	
Education and Training management asst.	400	
2013 Total Recurring Expenses	\$ 1,000	
2013 Total Additional Expenditures		\$24,000
2013 Total Cost for Additional Employees		\$171,449

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

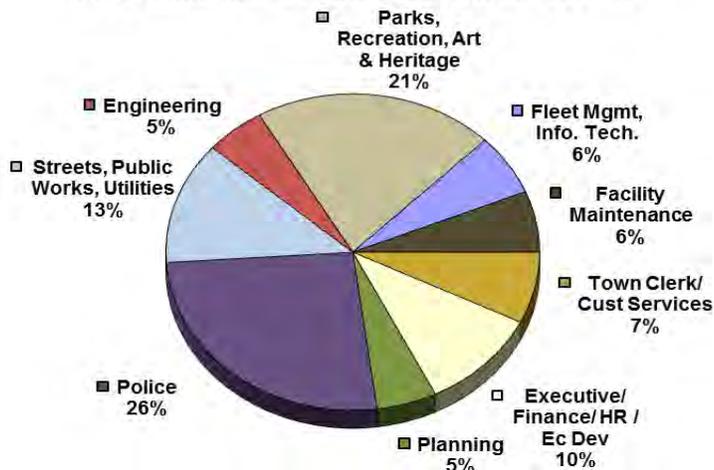
FULL-TIME EMPLOYEE COMPARISON							
Number by Department							
Department	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Projected 2012	Budgeted 2013	% of 2013
Town Clerk / Customer Service*	3	2	7	7	7	7	7.1%
Executive & Legal	3	3	2	2	2	2	2.0%
Finance	5	7	5	5	5	5	5.1%
Human Resources (was in Exec/Legal)	-	2	2	2	2	2	2.0%
Planning	6	6	5	5	5	5	5.1%
Economic Development	-	-	-	1	1	1	1.0%
Police	21	23	23	23	25	25	25.3%
Recycling***	-	-	-	-	-	-	0.0%
Street	3	3	3	3	3	3	3.0%
Pub Works	2	2	2	2	2	2	2.0%
Engineering	5	5	5	5	5	5	5.1%
Cemetery	1	1	1	1	1	1	1.0%
Community Events***	-	-	-	-	-	-	0.0%
Forestry	2	2	2	2	2	2	2.0%
Recreation	5	5	5	5	5	5	5.1%
Aquatics***	-	-	-	-	-	-	0.0%
Park Maintenance	8	8	7	6	6	7	7.1%
Art & Heritage / Museum	2	2	2	2	2	2	2.0%
Community / Recreation Center	5	5	5	4	4	5	5.1%
Water Utility	3	3	3	3	3	3	3.0%
Sewer Utility	3	3	3	3	3	3	3.0%
Storm Drain Utility	1	1	1	1	1	1	1.0%
Fleet Management	3	3	3	3	3	4	4.0%
Information Technology	4	3	3	3	3	3	3.0%
Facility Maintenance	-	-	-	6	6	6	6.1%
Total Full Time Employees	85	89	89	94	96	99	100.0%
Total Part Time Employees	13	11	11	14	42.13 FTE**	39.85 FTE	
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

***These divisions are severed only by part-time personnel.

FULL-TIME EMPLOYEES BY ORGANIZATION



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

DESCRIPTION OF FUNDS

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

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

Major Governmental Funds:

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

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

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 7,225 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

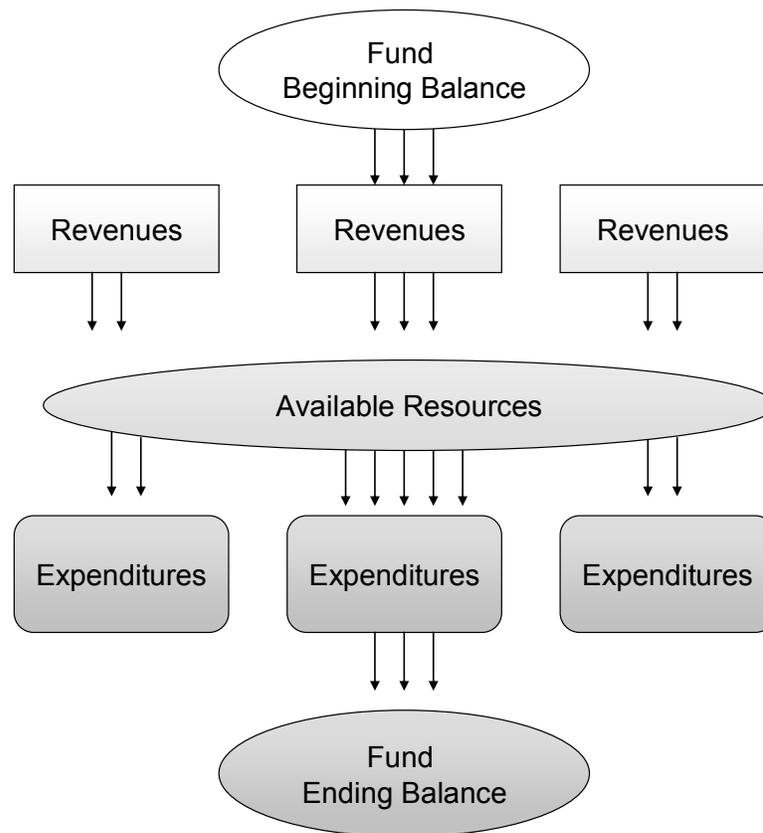
depreciation expense in the operating expenses. The budget does not reflect a depreciation expense because it is not an actual cash outlay.

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 policy, the Town of Windsor

**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
↓ 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
Property Tax	Community Park Fees	State Lottery Funds	Sales Tax - 40% of 3% 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	Water Rental	Water Augmentation	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	Water Tap Fees	Interest Income	Gas Drilling Royalties	Mosquito Control Fees	Interfund Facilities Transfers
Franchise Taxes	Interest Income		Traffic Impact Fees	Interest Income	Raw Water Fees	Grants	Interest Income	Interest Income	Sales Proceeds
Liquor Licenses	Grants		Interest Income	Indoor Rec Fees	Interest Income		Grants	Grants	Interest Income
Building Permit Fees	Interfund Transfers		Grants	Room Rentals	Grants				
Business Licenses				Grants					
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 =
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 -
EXPENDITURES	EXPENDITURES	EXPENDITURES	EXPENDITURES	EXPENDITURES	EXPENDITURES	EXPENDITURES	EXPENDITURES	EXPENDITURES	EXPENDITURES
Town Clerk / Customer Service	New Park Construction	Park Construction / Improvement	Capital Items (all Depts except Street Repair / Construction)	Community Center Construction	Water Service	Non-Potable Water Service	Sewer Service	Drainage Service	Fleet Services - all Depts
Mayor & Board		Trail Construction / Improvement	Park Construction	Debt Service	Capital Projects	Capital Projects	Capital Projects	Capital Projects	IT Services - all Depts
Municipal Court			Interfund Transfers	Indoor Rec. Programs	Equip. Replacement	Purchase Non-Potable	Equip. Replacement	Equip. Replacement	Facility Maint. - all Depts
Admin, Finance & Legal				Center O & M	Purchase Water Shares	Water Shares	Interfund Transfers	Mosquito Control	Custodial Services - all Depts
Economic Development					Interfund Transfers			Interfund Transfers	Capital Projects
Planning & Engineering									
Police									
Public Works/Streets/Recycling									
Cemetery									
Forestry									
Outdoor Rec. Programs/Pool									
Community Events									
Parks & Parks Construction									
Safety / Loss Control									
Art & Heritage / Museum									
Town Hall									
↓ 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

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
2013 BUDGET**

	2009	2010	2011	2012	2012	2013
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
BEGINNING BALANCE	\$ 26,758,490	\$ 25,993,517	\$ 29,206,107	\$ 33,044,223	\$ 32,223,936	\$ 38,134,785
TOTAL REVENUE	\$ 36,362,058	\$ 35,345,941	\$ 36,695,070	\$ 33,220,583	\$ 38,277,305	\$ 31,495,029
RESOURCES AVAILABLE	\$ 63,120,547	\$ 61,339,458	\$ 65,901,177	\$ 66,264,806	\$ 70,501,241	\$ 69,629,814
TOTAL EXPENDITURES	\$ 37,127,030	\$ 32,133,351	\$ 33,677,241	\$ 35,756,163	\$ 32,366,456	\$ 32,104,148
ENDING FUND BALANCE	\$ 25,993,517	\$ 29,206,107	\$ 32,223,936	\$ 30,508,644	\$ 38,134,785	\$ 37,525,666

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.

FINANCIAL PLAN

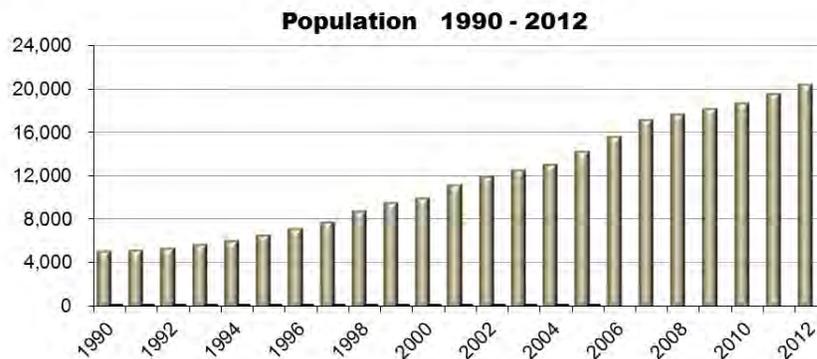
REVENUE PROJECTIONS

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.



Even though the population has been increasing steadily, revenues have not. Revenues were increasing as the population increased until 2008 with the downturn of the economy. Revenues of 2009 in general hit the lowest on record. Since then our building permits and collections have moderately increased again. With this in mind, using historical averages is not accurate to make projections in these volatile times. Thus, the Town chose to project most 2013 revenues using a three-year average of 2010, 2011 and projected 2012 as a cautionary measure.

The following pages describe the major sources of revenue in each of the Town funds as well as how each projection was determined. Projections are figured for five years through 2017.

GENERAL FUND

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



Source	Revenue	Percentage
Property Taxes	\$ 4,332,996	32.7%
Sales & Use Taxes	3,652,546	27.6%
Franchise Fees	1,178,866	8.9%
Charges for Services	1,025,881	7.7%
Transfer from Other Funds	995,445	7.5%
Intergovernmental	939,296	7.1%
Other Taxes	604,724	4.6%
Licenses & Permits	249,613	1.9%
Fines & Forfeits	133,773	1.0%
Investment Earnings	89,156	0.7%
Miscellaneous	27,056	0.2%
Grants	18,691	0.1%
Total Revenue	\$ 13,248,044	100.0%

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

- **Property Tax** From 1998 through 2006, the assessed valuation increased roughly \$20 million per year. From that point forward, valuations increased sizably more, with a fast growing economy including a sizable bump in 2010 with the inclusion of large industrial and commercial buildings. The growth continued until 2011 when due to the economy, valuations still grew but only 3.47%. With reappraisals of the counties, the assessed valuation dropped in 2012. The decrease in assessed valuation from budget 2011 to 2012 was (\$24,266,470 or (6.58%). Leaving the mill levy at 12.03 mills produces a decrease in property taxes of (\$291,926) from 2011 revenue. As Windsor is again seems to be growing, but projections are made using only a modest

decrease of (1.68%) based on the 2013 assessments. This will be a drop in revenue from 2012 of (\$47,055). Corresponding projections appear in Table 1 below.

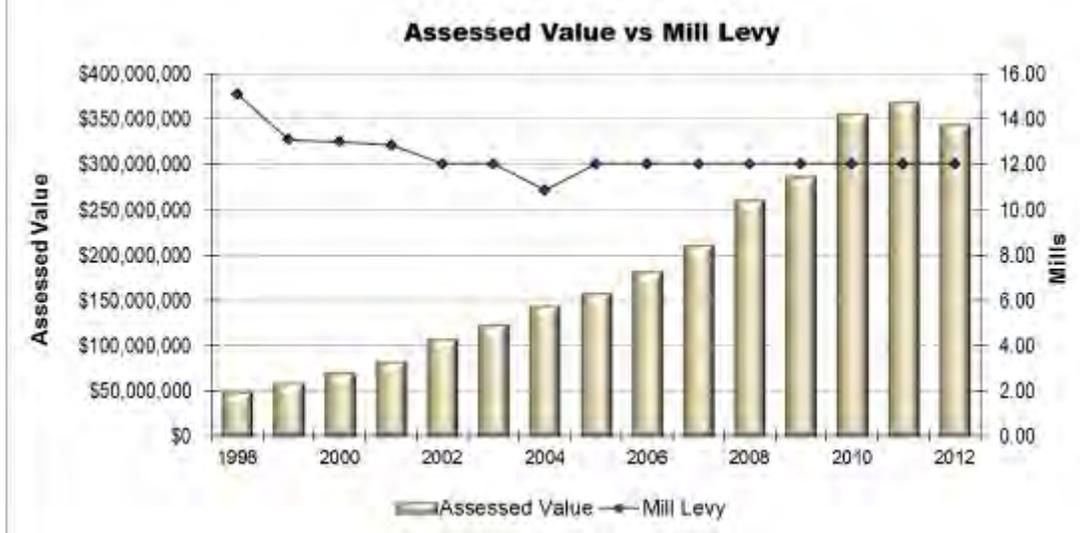
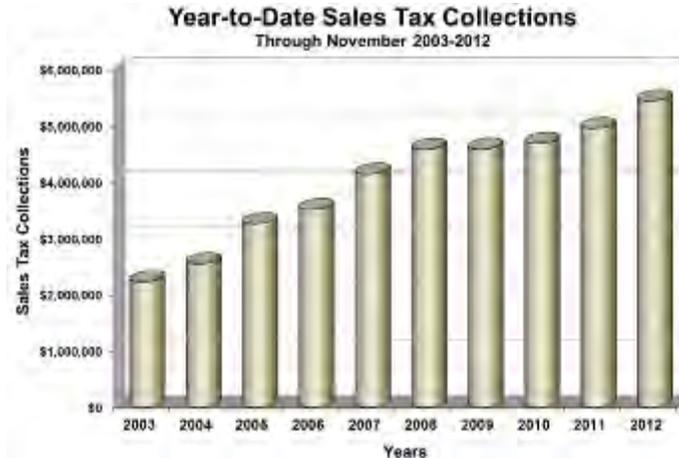


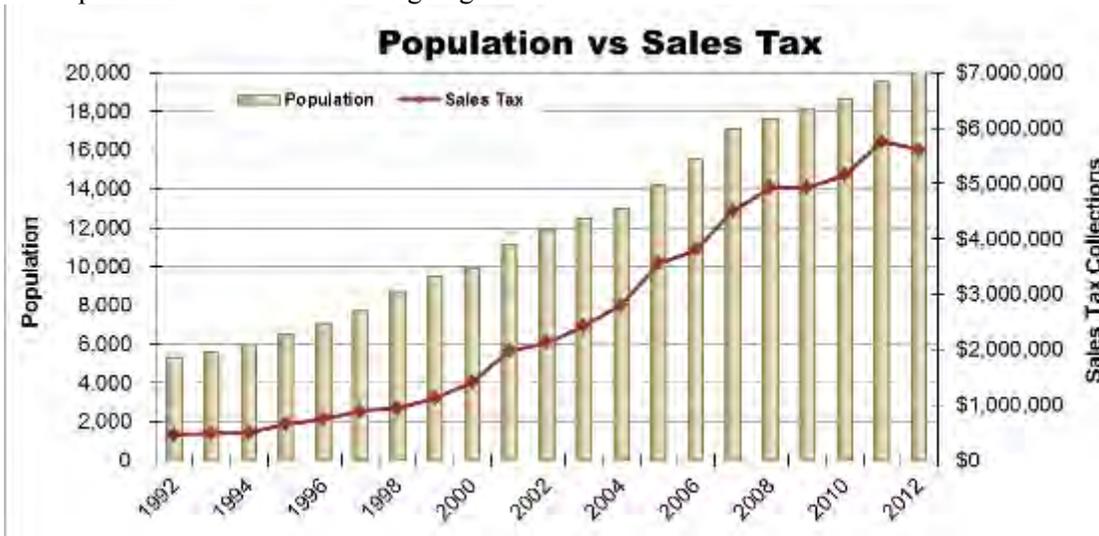
Table 1 - Projected Property Tax Revenue

Budget Year	Projected Assessed Value	Projected Mill Levy	Property Tax Revenue
2012	\$ 344,443,260	12.03	\$ 4,143,652
2013	340,531,800	12.03	4,096,598
2014	352,333,043	12.03	4,238,567
2015	364,543,262	12.03	4,385,455
2016	377,176,630	12.03	4,537,435
2017	390,247,812	12.03	4,694,681

➤ **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.



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.



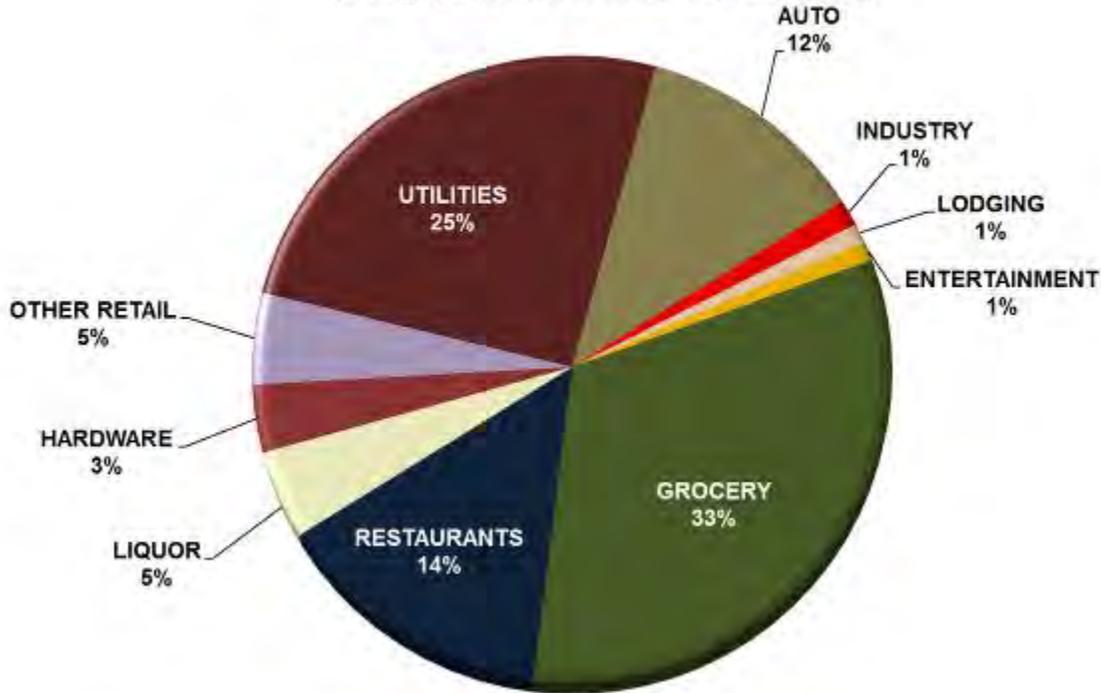
Prior to 2005, the Town’s sales tax was collected by the State of Colorado. The Town began administering this process in 2005 and was able to refine the database of active vendors and industry codes. Unfortunately, a reliable historical database of vendors could not be established. The 2005 database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

2013 Assumptions	
2012 Sales Tax	\$5,611,959
2012 Population	20,394
Annual Population Growth 2009-2012	3.58%
Sales Tax Per Capita 2012	\$275
Sales Tax Per Capita 1991	\$88
Average % Change 1993-2012	5.27%
Number of Business Licenses	1,333
Licenses per Population	15
Average tax per vendor	\$4,210

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

Windsor Sales Tax Vendors by Industry NOVEMBER- 2012

(This graph IS NOT inclusive of all tax payers)



While it is unwise to put too much faith in projections many years into the future, the relative stability of Windsor’s sales tax base, coupled with a steady increase in vendors and population, can provide reasonable estimates in the near term. The charts on the following pages contain sales tax estimates based on both sales tax per capita and sales tax per vendor. As the years get further into the future, the range between the two projections widens. To reduce the risk of a projected number being too high or too low, future projections will reflect the mean number of these two calculations as shown in Table 2. However, 2013 projection was based on a three-year average of 2010, 2011 and projected 2012 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.

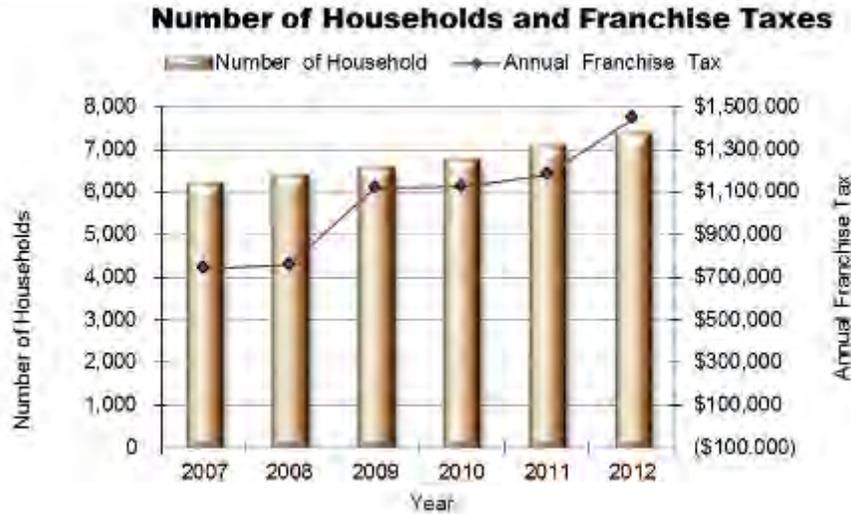
Table 2 – Sales Tax Projections

Year	Population	Number of Vendors	Sales Tax per Capita	Sales Tax Estimate per Capita	Sales Tax Estimate per Vendor	Mean
2012	20,394	1,333	\$ 275	\$ 5,611,959	\$ 5,611,959	\$ 5,611,959
2013	21,124	1,381	290	5,502,988	5,502,988	5,502,988
2014	21,881	1,430	305	6,672,453	6,021,188	6,346,820
2015	22,665	1,481	321	7,275,636	6,236,860	6,756,248
2016	23,477	1,534	338	7,933,347	6,460,258	7,196,803
2017	24,317	1,589	356	8,650,515	6,691,657	7,671,086

Table 3 Projected Sales Tax Distributions

Year	Community Recreation	General	Capital Improvement	Total
2012	\$ 350,746	\$ 3,156,728	\$ 2,104,485	\$ 5,611,959
2013	341,571	3,095,052	2,066,365	5,502,988
2014	396,676	3,570,086	2,380,058	6,346,820
2015	422,266	3,800,390	2,533,593	6,756,248
2016	449,800	4,048,202	2,698,801	7,196,803
2017	479,443	4,314,986	2,876,657	7,671,086

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

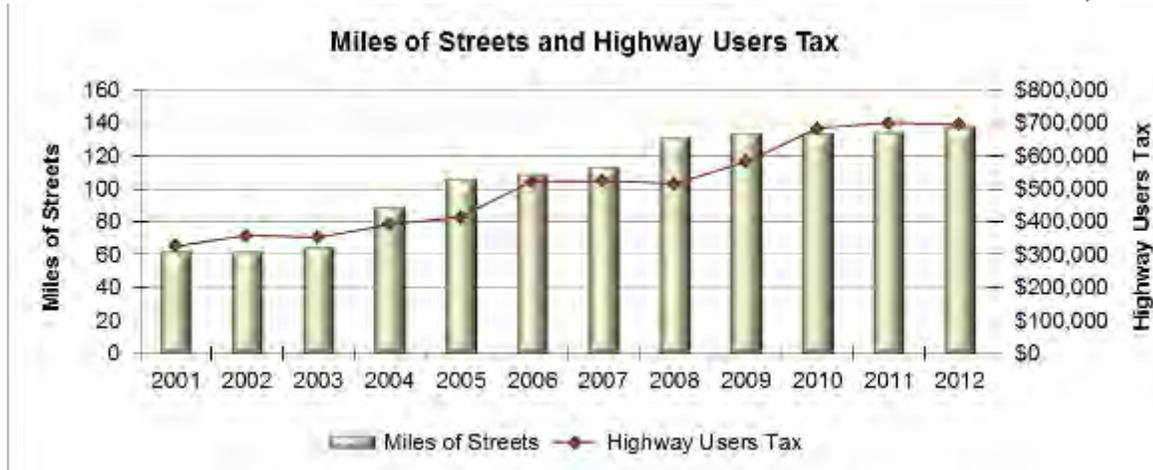


The historical data in the chart above reflects an average franchise tax collection of \$156.16 per household. Applying the three-year average again yields the 2013 projection and applying the above average renders projections for the out years.

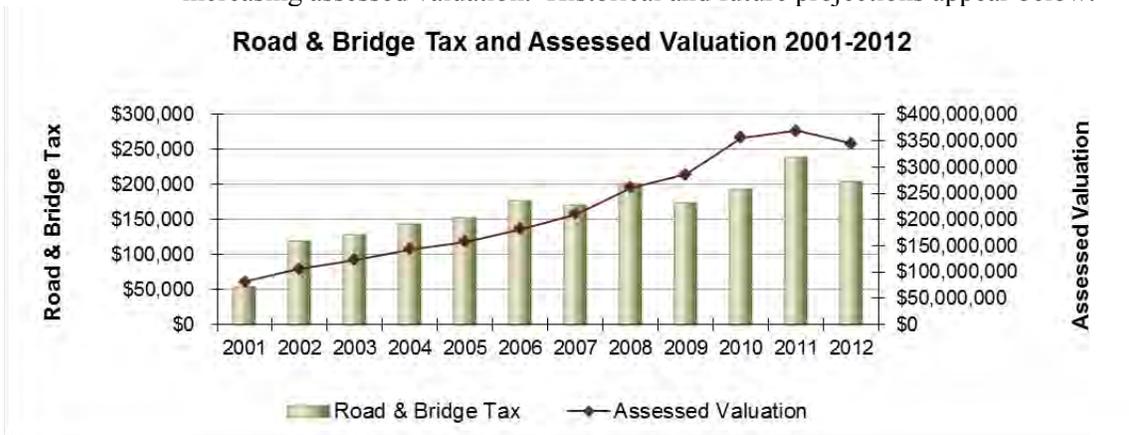
Year	Population	Number of Household	Annual Franchise Tax
2012	20,394	7,389	\$1,446,062
2013	21,124	7,654	1,249,501
2014	21,881	7,928	1,238,055
2015	22,665	8,212	1,282,401
2016	23,477	8,506	1,328,335
2017	24,317	8,811	1,375,915

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

- Highway Users Tax allocations are based on the miles of roads within each municipality’s boundaries. The Colorado Municipal League (CML) provides estimates of revenue each jurisdiction can expect to receive in the coming year. Growth again has played a role in increasing revenues, as the Town’s street mileage has increased with the addition of subdivisions. The most recent estimate received for 2013 is \$708,744.



- 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.

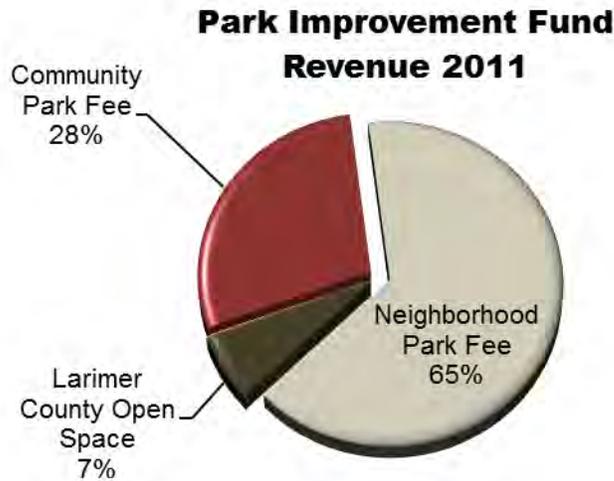


The historical data in the chart above reflects an average collection of .62 mills on assessed valuation. Applying this average to projected assessed valuation yields the following chart.

Budget Year	Projected Assessed Value	Projected Mill Levy	Road and Bridge Tax Revenue
2012	\$ 344,443,260	0.62	\$ 214,256
2013	340,531,800	0.62	211,823
2014	352,333,043	0.62	219,164
2015	364,543,262	0.62	226,759
2016	377,176,630	0.62	234,617
2017	390,247,812	0.62	242,748

PARK IMPROVEMENT FUND

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



Park fees are computed on a three-year average of 2010, 2011 and projected 2012

Community Park Fee

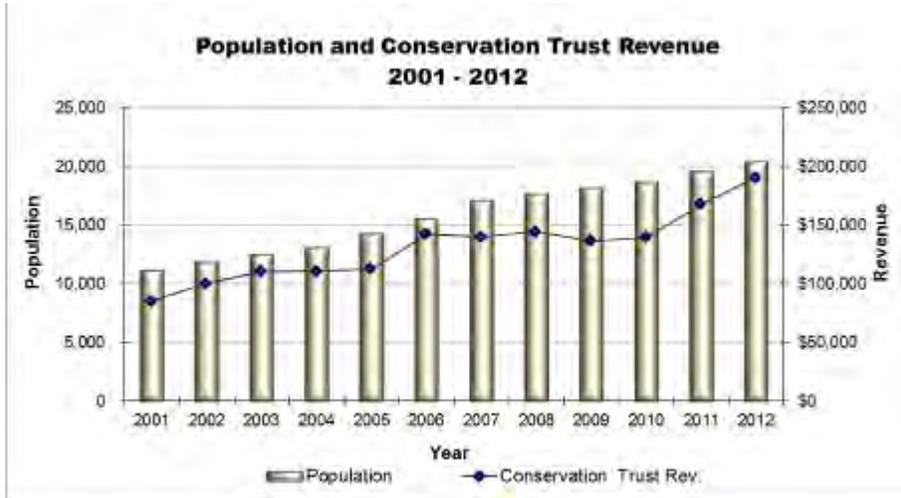
Year	Inflation Adjusted Fee	# of Units	Annual Revenue
2012	\$ 1,877	280	\$ 525,624
2013	1,073	301	323,502
2014	1,105	324	358,704
2015	1,139	349	397,737
2016	1,173	376	441,017
2017	1,208	405	489,006

Neighborhood Park Fee

Year	Inflation Adjusted Fee	# of Units	Annual Revenue
2012	\$ 5,083	280	\$ 1,423,334
2013	2,769	301	834,726
2014	2,852	324	925,556
2015	2,938	349	1,026,271
2016	3,026	376	1,137,945
2017	3,117	405	1,261,771

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 \$8.45 over the past three years as shown in the charts below.



	Population	Conservation Trust Revenue	Per Capita	% Change Per Year
2006	15,554	\$ 142,206	\$ 9.14	16.01%
2007	17,112	139,289	8.14	-10.97%
2008	17,623	144,087	8.18	0.45%
2009	18,133	136,046	7.50	-8.24%
2010	18,644	138,942	7.45	-0.67%
2011	19,519	167,332	8.57	15.03%
2012	20,394	189,997	9.32	8.67%
3-Year Average			\$ 8.45	7.68%

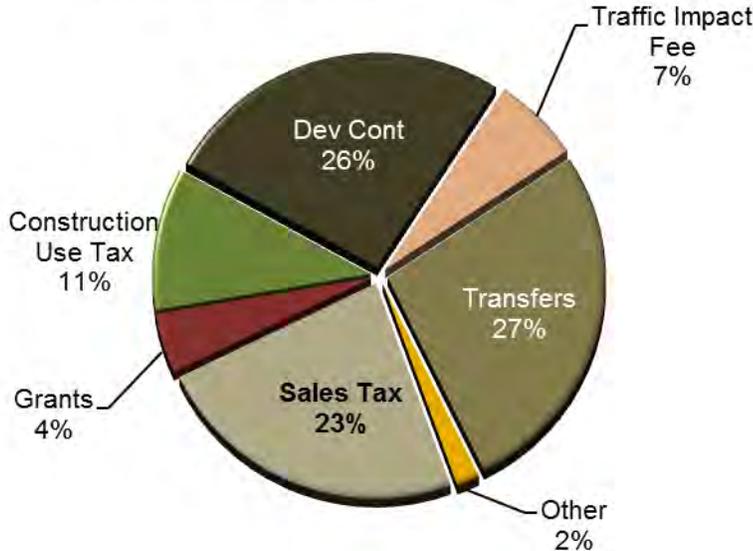
As with many of the Town’s other sources of revenue, conservation trust funds will largely be determined by population. For projection purposes, we will conservatively use average of the last three years of \$165,424 with the annual increase of 7.68% to expected populations.

Year	Population	Per Capita	Conservation Trust Revenue
2012	20,394	\$ 9.32	\$ 189,997
2013	21,124	7.83	165,424
2014	21,881	8.43	184,509
2015	22,665	9.08	205,796
2016	23,477	9.78	229,538
2017	24,317	10.53	256,020

CAPITAL IMPROVEMENT FUND

Four sources of revenue account for 87% of the capital improvement fund revenue described as follows.

Capital Improvement Fund Revenue 2011



➤ **Transfers** – There were unusually large transfers to the Capital Improvement Fund in 2011. Funding of \$2,500,000 for the I-25/SH 392 interchange improvements transferred to the Capital Improvement Fund, half from the General Fund and half as a loan from the Water Fund.

➤ **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
2012	\$ 2,104,485
2013	2,066,365
2014	2,380,058
2015	2,533,593
2016	2,698,801
2017	2,876,657

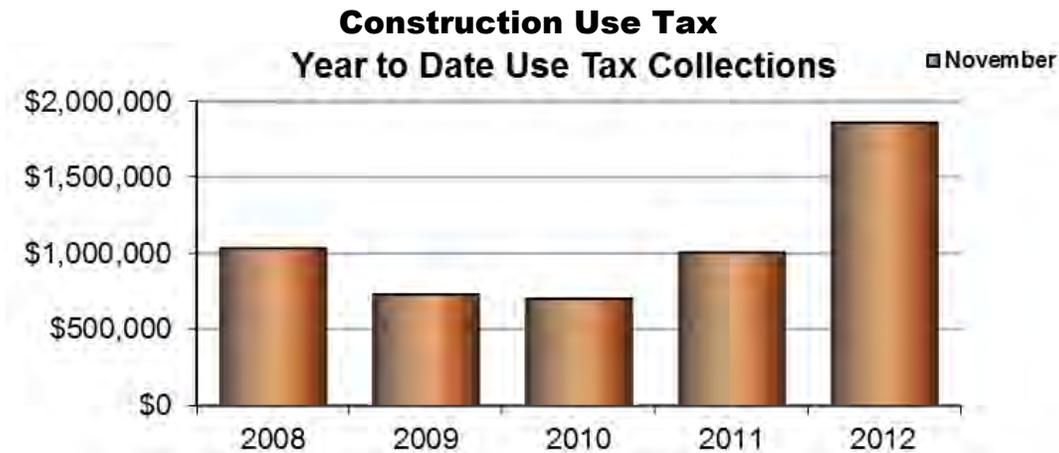
➤ **Developer Contributions** – This item is not a “cash in hand” type of revenue as it is recorded as both a revenue and expenditure at the time of final acceptance of infrastructure from developers. The dollar amounts will vary greatly year to year depending on the size and progress of development.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

- **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	2008	2009	2010	2011	2012
January	\$ 0	\$ 12,368	\$ 133,843	\$ 141,633	\$ 80,781
February	77,018	73,474	190,396	194,303	215,194
March	189,060	179,903	256,826	314,635	370,257
April	348,705	224,857	280,795	380,155	597,702
May	413,361	253,677	335,107	462,085	753,115
June	428,050	271,199	358,934	533,563	957,805
July	617,427	340,747	425,351	646,484	1,126,591
August	842,654	430,682	513,717	771,352	1,312,320
September	870,933	556,503	527,964	874,724	1,460,256
October	938,439	627,131	628,691	946,908	1,712,476
November	1,033,689	730,591	700,899	1,005,570	1,858,897
December	1,118,410	863,381	741,270	1,050,486	

This revenue stream was lowest in 2010 due to the slowing of the economy. Now it is recovering and exceeds the total 2008 use tax revenue.



There is much speculation over the course of housing starts in the years to come, primarily indicating an increase. 2012 permit numbers surpassed those of 2011. Board members decided to estimate the 2013 single family home numbers at 301 permits.

While the number of housing permits has increased, the value of the associated housing has not yet recovered to earlier years and is at an average of \$267,714. This value was considered, in conjunction with number of permits, to estimate 2013 Construction Use Tax dollars. The 2013 estimate was again based on a three-year average of 2010, 2011 and projected 2012 as a cautionary measure.

Summary of Construction Use Tax

Year	Number of Permits*	Total Cost of Improvements	Total Use Tax to CIF
2012	282	\$ 66,560,153	\$1,968,480
2013	305	65,383,405	1,234,505
2014	328	64,460,895	1,360,506
2015	353	63,880,680	1,463,419
2016	380	63,768,661	1,590,216
2017	409	64,304,603	1,751,923

* Total number of permits

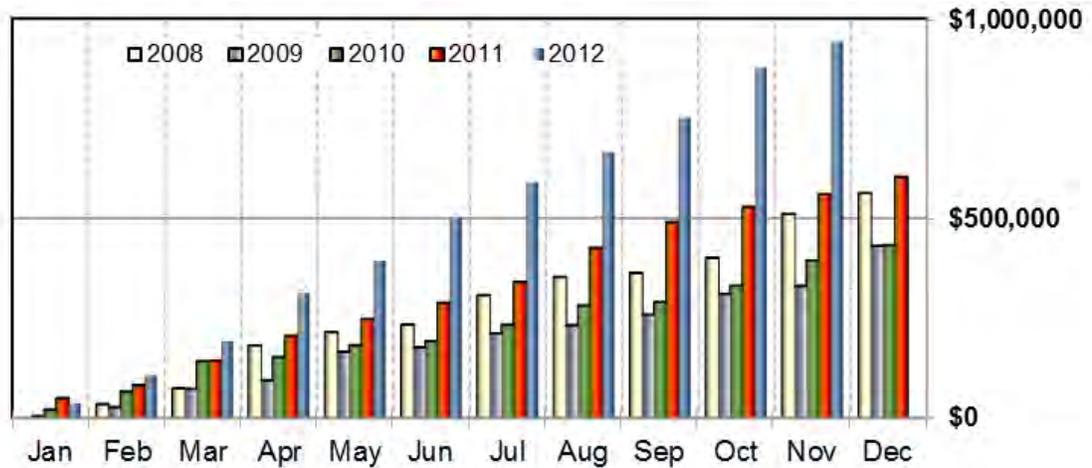
- **Traffic Impact Fees** – Enacted by ordinance in 2002, this source of revenue is also tied directly to new construction. All new permits are required to pay this fee, with the commercial projects paying more than the residential permits. The underlying theory being that commercial projects have a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

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

DATE	2008	2009	2010	2011	2012
January	\$ 0	\$ 4,259	\$ 20,676	\$ 49,935	\$ 38,070
February	34,924	27,320	66,019	82,663	107,865
March	74,784	72,652	141,987	143,397	192,465
April	181,202	94,678	153,037	205,368	313,020
May	215,635	165,802	181,767	247,668	393,390
June	233,923	177,087	192,817	287,953	500,819
July	307,411	211,586	233,255	340,728	589,649
August	352,903	232,051	281,875	425,840	665,792
September	362,868	258,679	290,709	490,140	752,507
October	401,184	310,323	331,512	528,210	876,464
November	510,564	330,636	393,889	559,935	942,029
December	562,876	430,640	432,708	602,901	

Years 2008 through 2010 reflected a radical reduction in building permits from prior years, mirroring the downturn in the economy. Year 2012 continues to show recovery.

Traffic Impact Fee Collections Year-to-Date Collections



Historical Data on Traffic Impact Fees

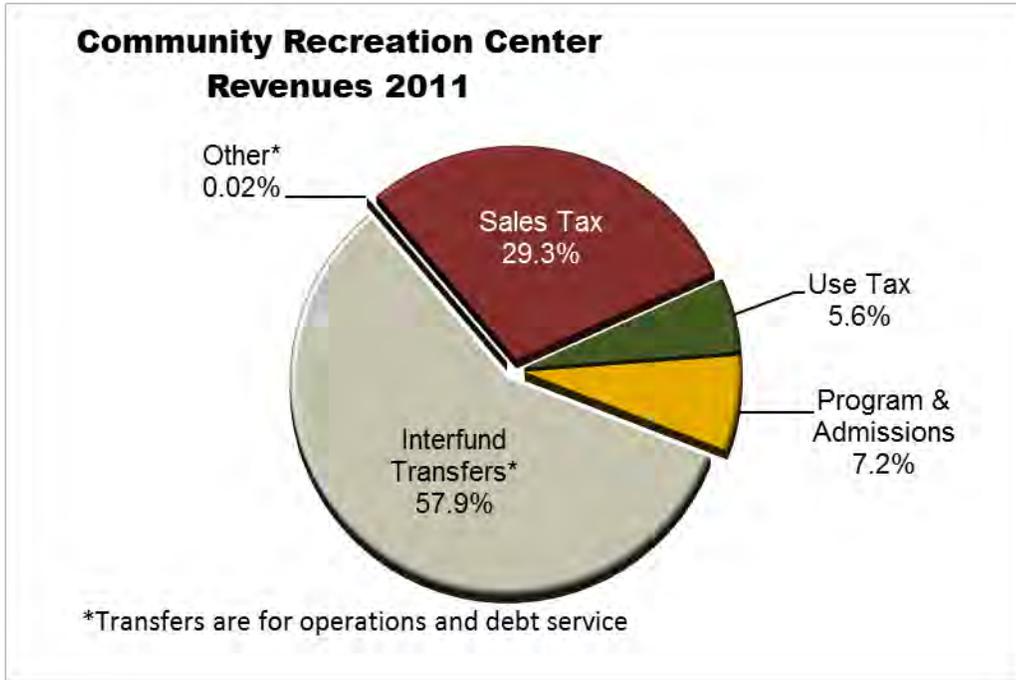
Year	Total Revenue	Number of Permits	Fee / Permit	% Change Per Year
2005	\$1,537,557	480	\$ 3,203	44.48%
2006	1,434,605	374	3,836	19.75%
2007	1,109,276	236	4,700	22.54%
2008	562,876	147	3,829	-18.54%
2009	430,640	104	4,141	8.14%
2010	436,938	137	3,189	-22.98%
2011	602,901	246	2,451	-23.16%
3 Yr Averages	\$ 490,159		\$ 3,260	-12.66%

Projections of Traffic Impact Fees

Year	Number of Permits	Fee / Permit	Total Traffic Impact Fees
2012	282	\$ 3,539	\$ 998,688
2013	305	2,229	679,509
2014	328	1,947	638,809
2015	353	1,700	600,561
2016	380	1,485	564,615
2017	409	1,297	530,833

COMMUNITY RECREATION CENTER FUND

Four sources of revenue account for nearly 99.98% 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.



- **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.

Year	CRC Sales Tax
2012	\$ 350,746
2013	341,571
2014	396,676
2015	422,266
2016	449,800
2017	479,443

- **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

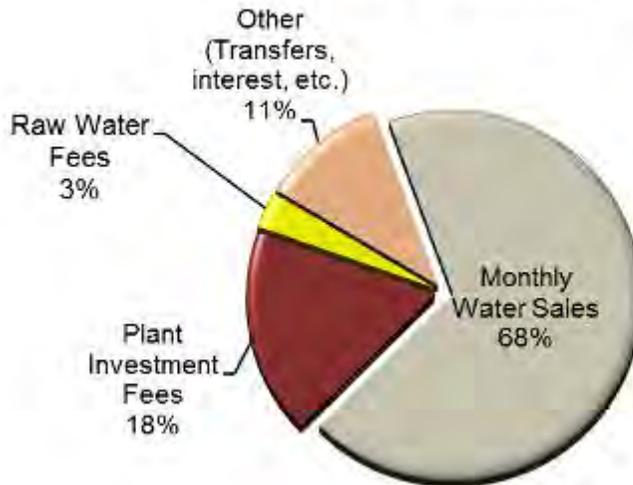
Year	Number of Permits	Total Cost of Improvements	Total Use Tax to CRC
2012	282	\$ 66,560,153	\$ 131,232
2013	305	65,383,405	82,940
2014	328	64,460,895	90,700
2015	353	63,880,680	97,561
2016	380	63,768,661	106,014
2017	409	64,304,603	116,795

- **Interfund Transfers** – Transfers from the General Fund for operations and the Capital Improvement Fund for debt service will fill in the rest of the revenue gap in this fund. These transfers will likely be required for years to come unless one or more major retail sales tax generators locate in Windsor. Transfers for 2013 will be reduced \$200,000 due to the refinancing and will thus be a smaller percent of the revenues for the fund.

WATER FUND

Three sources make up 97% 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 2011



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

	2006	2007	2008	2009	2010	2011	3-Year Average
Water Sales	\$2,782,370	\$2,877,834	\$2,675,219	\$2,596,821	\$2,913,926	\$2,996,484	
Number of Customers	4424	4536	4740	4858	4944	5108	
Average per Customer	\$628.93	\$634.44	\$564.39	\$534.55	\$589.39	\$586.63	
% Change in # of Customers	3.73%	2.53%	4.50%	2.49%	1.77%	3.32%	2.53%
% Change year over year – gross sales	9.58%	3.43%	-7.04%	-2.93%	12.21%	2.83%	4.04%
% Change per Customer	5.65%	0.88%	-11.04%	-5.29%	10.26%	-0.47%	1.50%

Summary of Monthly Water Sales

Year	Number of Customers	Annual Charge/Customer	Total Annual Water Sales
2012	5,237	\$ 691	\$ 3,617,919
2013	5,369	592	3,176,110
2014	5,505	600	3,304,361
2015	5,644	609	3,437,790
2016	5,786	634	3,576,608
2017	5,933	643	3,721,031

- **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
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
2011	246	164	67%	8,879
3-Year Average			66%	\$ 7,670

The percentage that will be on the Town’s water system should remain near the three-year average of 66%. Again there is increased development in Larimer County, but as mentioned earlier, the development between counties has evened out in recent years. The Town conducts regular rate study to be sure that fees remain in line with system demands. Historically the fees increased 3-5% per year. For projection purposes, the conservative 3-year average was used..

Year	Total Permits	Water Taps	Weighted Average	PIF Revenue
2012	282	187	\$ 6,375	\$ 1,191,352
2013	305	202	3,936	794,471
2014	328	217	4,434	963,527
2015	353	234	4,996	1,168,584
2016	380	252	5,629	1,417,313
2017	409	271	6,342	1,719,019

- **Raw Water Fees** – The official term for these fees is Cash in Lieu of Raw Water dedication. These fees are paid at the time a building permit is issued unless the developer has donated shares of raw water at the time the subdivision was platted. In the mid to late 1990’s more developers chose to have the homebuyers pay the cash in lieu at time of building permit issuance. In the early part of this century, the price of raw water shares rose so dramatically that the Town discovered the buying power from the cash in lieu payments deteriorated weekly. In order to avoid future shortages of raw water, the Town requires developers to dedicate the shares instead of the cash in lieu payments. The result has been a 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
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
2011	7	138,151	19,736
3-Year Average	5		\$ 13,834

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.

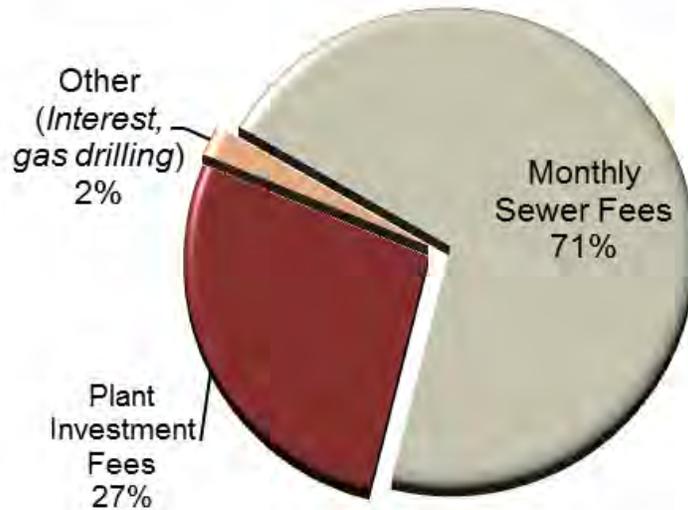
Projection of Cash in Lieu of Water Fees

Year	Number of Customers	Average Charge / Customer	Total Annual Water Rights
2012	5	\$ 12,340	\$ 61,699
2013	5	13,834	71,207
2014	5	14,791	68,435
2015	4	15,813	63,477
2016	3	16,907	58,877
2017	3	18,076	54,611

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 2011



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

	2006	2007	2008	2009	2010	2011	3-Year Average
Monthly Sewer Fees	\$1,443,668	\$1,488,595	\$1,579,540	\$1,631,304	\$1,610,672	\$1,638,591	
Number of Customers	4748	4868	4937	5006	5090	5251	
Average per Customer	\$ 304.06	\$ 305.79	\$ 319.94	\$ 325.87	\$ 316.44	\$ 312.05	\$ 318
% Change in # of Customers	1.54%	2.53%	1.42%	1.40%	1.68%	3.16%	2.08%
% Change year over year – gross fees	4.17%	3.11%	6.11%	3.28%	-1.26%	1.73%	1.25%
% Change per customer	2.59%	0.57%	4.63%	1.85%	-2.89%	-1.39%	-0.81%

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

Year	Total Permits	Sewer Taps	% of Permits	Weighted Average	% Change in Value
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%
2011	246	161	65%	4,880	8.51%
3-Year Average			65%	\$ 4,742	0.17%

Year	New Sewer Taps	Total Sewer Taps	Annual Fees	Sewer Fee Revenue
2012	183	5,432	\$ 310	\$ 1,681,348
2013	198	5,630	292	1,643,537
2014	213	5,842	290	1,691,842
2015	229	6,071	287	1,743,930
2016	246	6,318	285	1,800,054
2017	265	6,583	283	1,860,486

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.

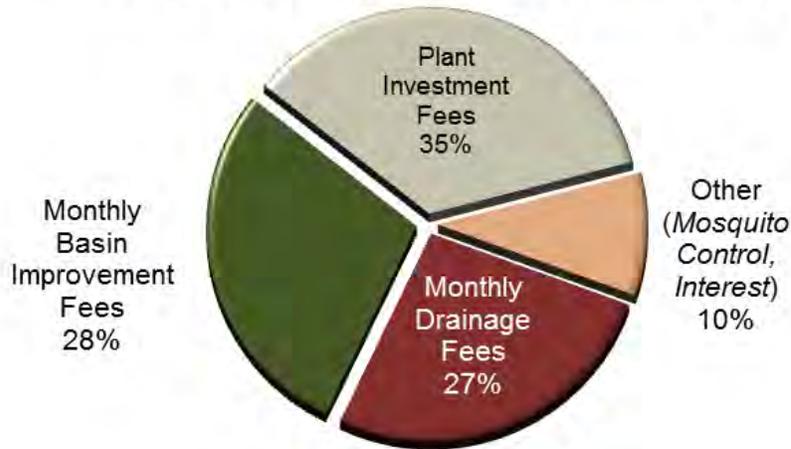
The percentage that will be on the Town’s sewer system should remain near the three-year average of 65%. Again there is increased development in Larimer County, but as mentioned earlier, the development between counties has evened out in recent years. The Town conducts an annual rate study to be sure that fees remain in line with system demands. Historically the fees increased 3-5% per year. Only a more conservative three-year average was used to project 2013.

Year	Total Permits	Sewer Taps	Weighted Average	PIF Revenue
2012	282	183	\$ 4,888	\$ 1,076,543
2013	305	198	4,888	680,550
2014	328	213	4,896	1,041,431
2015	353	229	4,904	1,122,914
2016	380	246	4,912	1,210,801
2017	409	265	4,920	1,305,593

STORM DRAINAGE FUND

Three sources make up 90% of the revenue in this proprietary fund as shown below. Like most other revenue sources, steady increases in population and housing have led to increased requests for service from the Town’s system. 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 2011



- **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
2006	374	\$ 534,451	\$ 1,429	14.11%
2007	236	279,795	1,186	-17.04%
2008	147	279,530	1,902	60.39%
2009	104	234,094	2,251	18.37%
2010	137	145,003	1,058	-52.98%
2011	246	295,432	1,201	13.47%
3-Year Average		\$ 224,843	\$ 1,503	-7.05%

Storm Drainage Plant Investment Fee Projections

Year	Total Permits	Average Fee	PIF Revenue
2012	282	\$ 1,334	\$ 376,421
2013	305	893	272,285
2014	328	830	272,441
2015	353	772	272,604
2016	380	717	272,772
2017	409	667	272,946

- **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 2013.

	2006	2007	2008	2009	2010	2011	3-Year Average
Monthly Drainage Fees	\$161,983	\$183,555	\$204,266	\$208,313	\$213,110	\$222,169	
Number of Customers	5566	5891	6132	6316	6,447	6,638	
Average per Customer	\$ 29.10	\$ 31.16	\$ 33.31	\$ 32.98	\$ 33.06	\$ 33.47	\$33.17
% Change in # of Customers	2.35%	5.84%	4.09%	3.00%	2.07%	2.96%	2.68%
% Change year over year - gross fees	17.08%	13.32%	11.28%	1.98%	2.30%	4.25%	8.37%
% Change per Customer	14.39%	7.07%	6.91%	-0.99%	0.22%	1.25%	0.16%

Year	Total Permits	Total Service Accounts	Annual Fees	Drainage Revenue
2012	282	6,920	\$ 32	\$ 218,387
2013	305	7,225	30	217,889
2014	328	7,553	30	228,153
2015	353	7,906	30	239,209
2016	380	8,287	30	251,118
2017	409	8,696	30	263,949

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

	2006	2007	2008	2009	2010	2011	3-Year Average
Monthly Basin Fees	\$187,536	\$202,029	\$210,702	\$217,580	\$218,831	\$238,857	
Number of Customers	5566	5891	6132	6316	6,447	6,638	
Average per Customer	\$ 33.69	\$ 34.29	\$ 34.36	\$ 34.45	\$ 33.94	\$ 35.98	\$ 34.79
% Change in # of Customers	2.35%	5.84%	4.09%	3.00%	2.07%	2.96%	2.68%
% Change year over year - gross fees	8.44%	7.73%	4.29%	3.26%	0.58%	9.15%	5.57%
% Change per Customer	5.94%	1.78%	0.19%	0.26%	-1.47%	6.01%	1.60%

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 2013.

Year	Total Permits	Total Service Accounts	Annual Fees	Basin Imp. Revenue
2012	282	6,920	\$ 35	\$ 245,354
2013	305	7,225	32	234,347
2014	328	7,553	33	248,908
2015	353	7,906	33	264,715
2016	380	8,287	34	281,883
2017	409	8,696	35	300,537

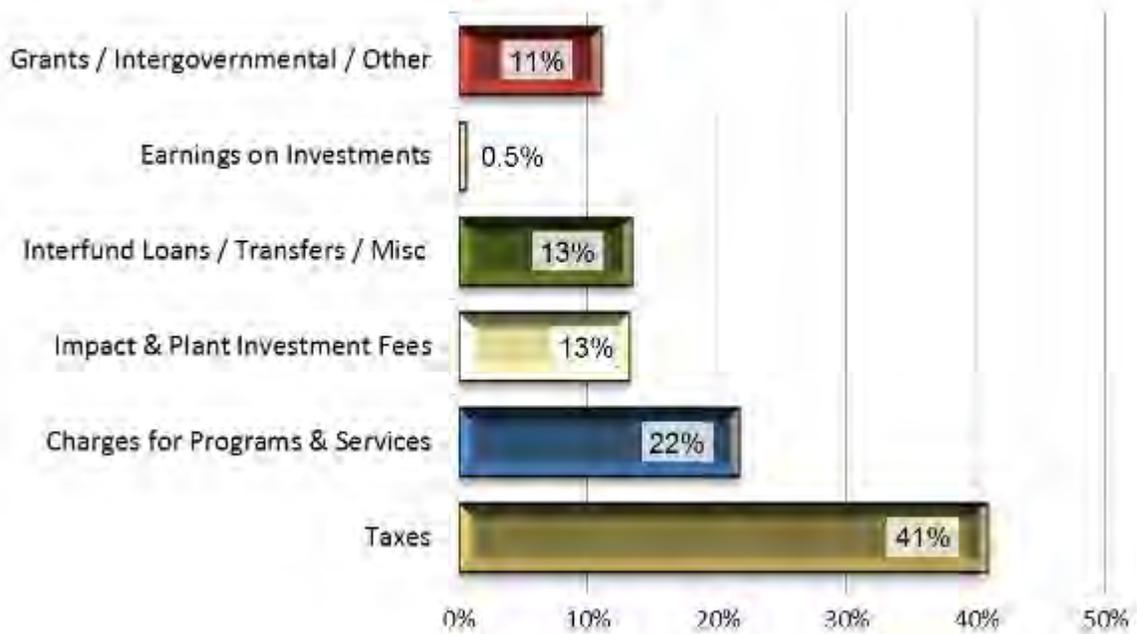
FINANCIAL PLAN

REVENUE SUMMARIES

Overall, years of growth and building activities for the Town of Windsor are reflected in nearly all of the Town's revenue sources shown below. Residential building is expected to moderately grow for 2013. Tax revenue is conservatively budgeted due to sales tax uncertainty in the market. In general, revenues are estimated on a conservative three-year average. These estimates, less the loan proceeds and grants are actually 4.6% higher than the 2012 budget to reflect some growth, yet are 11.6% below the 2012 projections. Insurance reimbursements for tornado damage are reflected in the Gen. Miscellaneous 2009 revenue. Accepted infrastructure from developers is not reflected in the 2012 and 2013 budgets until supplemental budgets are approved. The Town policy or budgetary solvency requires that revenue be estimated conservatively and expenditures budgeted at 100%.

TOWN OF WINDSOR						
ALL FUND REVENUE BREAKDOWN BY SOURCE						
2013 BUDGET						
	2009	2010	2011	2012	2012	2013
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
Taxes	\$ 10,981,847	\$ 11,727,401	\$ 12,961,742	\$ 11,936,280	\$ 13,998,450	\$ 12,827,669
Licenses & Permits	243,329	137,555	181,021	191,704	297,471	205,349
Intergovernmental Rev	1,870,833	1,521,788	979,121	949,343	925,929	946,390
Services	848,560	977,047	1,010,924	997,246	989,176	1,026,714
Fines	109,153	165,410	122,913	123,076	164,213	150,845
Gen. Miscellaneous	1,918,586	246,731	128,901	260,149	323,299	498,438
Collections for Other Gov	6,961	60,240	70,900	61,351	116,689	82,610
Park Improvement Fees	388,316	539,274	986,452	641,881	1,948,958	1,158,228
Lottery Funds	136,046	138,942	167,332	151,370	189,997	165,424
Traffic Impact Fees	430,640	436,938	602,901	483,895	998,688	679,509
Water Sales	2,600,410	2,917,802	3,001,360	3,187,094	3,627,212	3,309,221
Plant Investment Fees	1,161,805	1,094,453	1,960,828	1,546,959	2,889,670	1,981,654
Raw Water Fees	459,471	211,962	352,757	235,932	294,667	290,907
Sanitary Sewer Service	1,631,304	1,610,672	1,638,671	1,624,128	1,681,348	1,643,537
Storm Drainage Service	284,102	290,469	301,822	295,941	300,007	304,589
Interest / Investment Income	168,215	157,499	144,965	128,341	211,853	148,719
Grants	713,938	1,801,445	702,392	2,351,115	1,696,177	1,895,040
Accepted Infrastructure / Misc.	9,118,432	3,064,691	7,812,491	1,749,314	776,358	582,947
Loan Proceeds	-	3,000,090	-	2,568,867	3,110,543	-
Interfund Transfers & Loans	3,290,111	5,245,535	3,567,577	3,736,600	3,736,600	3,597,241
Total Revenue	\$ 36,362,057	\$ 35,345,941	\$ 36,695,070	\$ 33,220,583	\$ 38,277,305	\$ 31,495,029

2013 TOTAL REVENUES By Source



2013 TOTAL REVENUE COMBINED BY SOURCE

	2013	% of Total 2013
Taxes	\$ 12,827,669	41%
Charges for Programs & Services	6,782,498	22%
Impact & Plant Investment Fees	4,110,297	13%
Interfund Loans / Transfers / Accepted Infrastructure / Misc.	4,180,188	13%
Earnings on Investments	148,719	0.5%
Other (<i>Intergovernmental, Licenses, Permits, Fines, Grants, Donations</i>)	3,445,658	11%
TOTAL REVENUE	\$ 31,495,029	100%

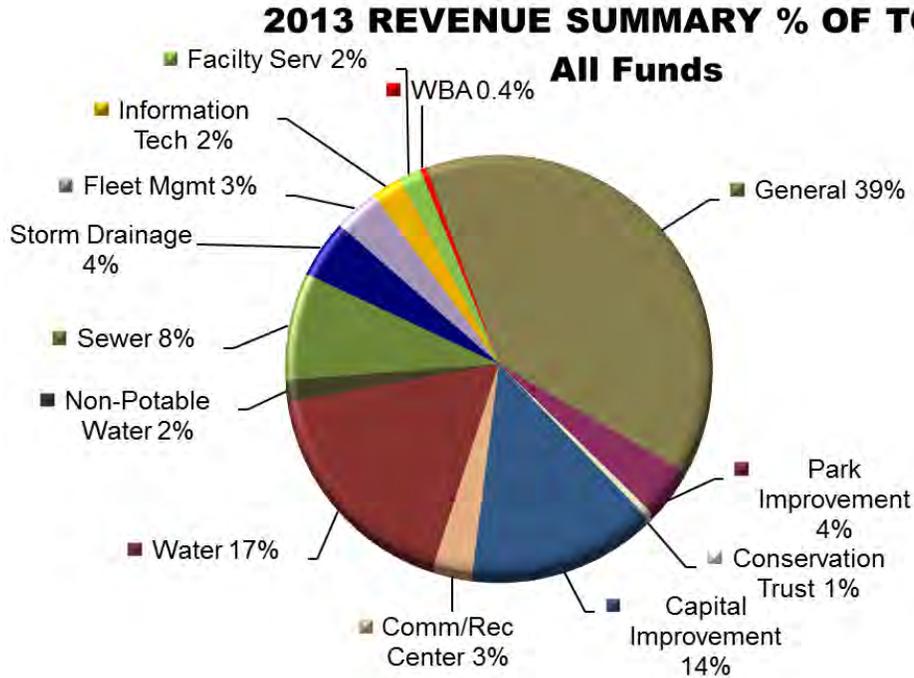
2013 REVENUE SUMMARY % OF TOTAL



**TOWN OF WINDSOR
ALL FUND REVENUE SUMMARY by Source
2013 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	Facility Services Fund	WBA Fund	Total
Taxes	8,843,584	71,413	-	3,488,162	424,511	-	-	-	-	-	-	-	-	12,827,669
Licenses	205,349	-	-	-	-	-	-	-	-	-	-	-	-	205,349
Intergov. Revenue	946,390	-	-	-	-	-	-	-	-	-	-	-	-	946,390
Services	976,714	-	-	-	50,000	-	-	-	-	-	-	-	-	1,026,714
Fines	150,845	-	-	-	-	-	-	-	-	-	-	-	-	150,845
Misc.	448,438	-	-	-	-	-	-	35,070	-	50,000	-	-	-	533,508
Collections for Other Govern	82,610	-	-	-	-	-	-	-	-	-	-	-	-	82,610
Park Improv. Fees	-	1,158,228	-	-	-	-	-	-	-	-	-	-	-	1,158,228
Lottery Funds	-	-	165,424	-	-	-	-	-	-	-	-	-	-	165,424
Traffic Impact Fees	-	-	-	679,509	-	-	-	-	-	-	-	-	-	679,509
Water Sales	-	-	-	-	-	3,553,126	-	-	-	-	-	-	-	3,553,126
Plant Invest. Fees	-	-	-	-	-	794,471	-	680,550	506,633	-	-	-	-	1,981,654
Raw Water Fees	-	-	-	-	-	71,207	219,700	-	-	-	-	-	-	290,907
Sanitary Sewer Service	-	-	-	-	-	-	-	1,643,537	-	-	-	-	-	1,643,537
Drainage Service	-	-	-	-	-	-	-	-	304,589	-	-	-	-	304,589
Interest/ Investment Income	-	667	152	6,189	82	133,561	-	6,724	1,343	-	-	-	-	148,719
Grants	-	-	-	252,400	-	800,000	-	252,000	590,640	-	-	-	-	1,895,040
Loan Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund Transfers/ Loans	645,539	-	-	-	450,000	62,653	303,972	-	-	1,029,896	718,582	545,571	145,000	3,901,213
TOTAL REVENUE	12,299,468	1,230,308	165,576	4,426,259	924,593	5,415,017	523,672	2,617,881	1,403,205	1,079,896	718,582	545,571	145,000	31,495,029

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 - 2013 BUDGET			
<u>Revenue Summary</u> with percentage change	Adopted 2012	Proposed 2013	% of Total 2013
General Fund	\$ 11,578,878	\$ 12,229,468	39%
Park Improvement Fund	699,550	1,230,308	4%
Conservation Trust Fund	351,492	165,576	1%
Capital Improvement Fund	4,794,195	4,426,259	14%
Community / Rec. Center Fund	1,058,867	924,593	3%
Water Fund	4,376,955	5,415,017	17%
Non-Potable / Kern Fund	523,672	523,672	2%
Sewer Fund	6,343,417	2,617,881	8%
Storm Drainage Fund	999,604	1,403,205	4%
Fleet Management Fund	1,136,674	1,079,896	3%
Information Technology Fund	615,582	718,582	2%
Facility Services Fund	596,596	545,571	2%
Windsor Building Authority Fund	145,103	145,000	0.5%
	\$ 33,220,583	\$ 31,495,029	100%
Percentage Change		-5.2%	

Decrease 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 in 2012.

FINANCIAL PLAN

AVAILABLE RESOURCES AND EXPENDITURES

AVAILABLE RESOURCES

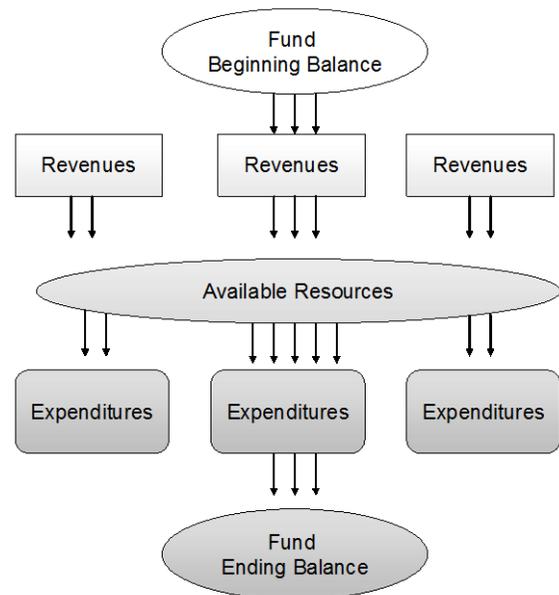
Again remembering the Overview of the Fund Structure, the beginning fund balance along with the revenues provides the Town of Windsor with the total resources available for payments of the Town's expenditures.

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.

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

**Town of Windsor
Overview of Fund Structure**



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

- Personnel costs are estimated at 1.9% increase from the 2012 budget, reflecting three new positions and approximately a 6.5% increase in healthcare benefits for half a year due to a contract renewal in July. Dental increased 2% for a half year and vision insurance increased 2%. Also the Town opted to pay half of employees' short-term disability insurance premiums. A 2% merit increase was also approved.
- Other expenditure categories decreased 14.0% from 2012 budget. Of this, operations account for an actual 1.6% increase, primarily due to more street maintenance projects. The construction of upgrades to sewer wastewater treatment facility amounted to over \$4,000,000 in 2012, funded with a grant and loan. So for 2013, there is a drop in capital outlay by 22.4%. Also, debt service and transfers decreased 15.8% from 2012, primarily due to an I-25/392 intersection improvement as Water and General Fund transfers to the Capital Improvement Fund in 2012 in the amount of \$1,250,000. Without these large capital expenditures, the 2013 expenditures are down.
- Capital expenditures are down approximately \$2.9 million from 2012 with the completion of the sewer facility upgrades and the I-25/392 intersection improvement. That equates to a 22.4% reduction.
- Available funds have a direct relationship to the expenditures. Revenues for 2013 decreased 5.2% but would have shown an increase of 4.6% without the proceeds from the above mentioned sewer

grant and loan. This increase resulted primarily from additional building and resulting increased impact fees.

- There is no overall percentage increase or decrease for 2013 expenditures but rather a conservative projection for each line item, submitted by the department, reviewed by the Town Manager and Town Board.
- Infrastructure accepted from developers is reflected at costs detailed in the original development agreement. These do not reflect cash expended by the Town, but are shown as supplemental budget items to comply with accounting and budget law.
- Supplemental Operating Budget requests are generally discouraged, though a small provision has been made in these projections.

DEBT SERVICE AND LONG TERM OBLIGATIONS

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

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

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

The Windsor Building Authority (WBA) was created February 21, 2009 for the purpose of assisting with projects that are beneficial to the Town such as borrowing or lending funds to assist in the building of Town facilities. The WBA secured a \$3,000,000 loan with the **United States Department of Agriculture (USDA)**. 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%.

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

Developer Reimbursement Obligations - In 2012, the Town paid all developer reimbursement obligations in full.

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

Detailed repayment schedules appear on the following pages.

Community Recreation Center

This is the new financing schedule for the Community Recreation Center revenue bonds. For the first time since its original financing, the Community and Recreation Center Fund will not require a subsidy from the General Fund for operations in 2013. 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 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.

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

Kern Reservoir / Windsor Lake

STORM DRAINAGE FUND				
COLORADO WATER CONSERVATION LOAN REPAYMENT FOR KERN RESERVOIR / WINDSOR LAKE 30-Year repayment at 5.10% Interest				
PAYMENT DATE	PRINCIPAL EXPENSE	INTEREST EXPENSE	TOTAL	PRINCIPAL BALANCE
			\$	4,620,000
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
2012	101,759	202,213	303,972	3,863,199
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

WINDSOR BUILDING AUTHORITY FUND				
USDA LOAN REPAYMENT for the TOWN OF WINDSOR POLICE FACILITY 40-Year repayment at 3.750% Interest monthly payments beginning 1-2-2011				
PAYMENT DATE	PRINCIPAL EXPENSE	INTEREST EXPENSE	TOTAL	PRINCIPAL BALANCE
				\$ 3,000,000
2011 (12 monthly payments)	\$ 33,146	\$ 111,934	\$ 145,080	2,966,854
2012 (12 monthly payments)	34,410	110,670	145,080	2,932,444
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	

Wastewater Treatment Plant Upgrades

SEWER FUND						
WASTE WATER TREATMENT FACILITY UPGRADE COLORADO WATER RESOURCES AND POWER DEVELOPMENT AUTHORITY (CWRPDA) CLEAN WATER REVENUE BONDS 2011 SERIES A LOAN Repayment at 1.94%						
PAYMENT DATE	PRINCIPAL EXPENSE	INTEREST EXPENSE	ADMIN FEE	TOTAL	PRINCIPAL BALANCE	
					\$	3,110,543
2/1/2012	\$ 89,213	\$ 15,049	\$ 10,109	\$ 114,371		3,021,331
8/1/2012	89,213	17,625	10,109	116,947		2,932,118
2/1/2013	89,213	16,273	11,074	116,559		2,842,906
8/1/2013	89,213	16,283	11,074	116,569		2,753,693
2/1/2014	89,213	14,925	11,074	115,211		2,664,481
8/1/2014	89,213	14,925	11,074	115,211		2,575,268
2/1/2015	92,186	12,938	11,074	116,198		2,483,082
8/1/2015	92,186	12,938	11,074	116,198		2,390,896
2/1/2016	95,160	11,061	11,074	117,295		2,295,736
8/1/2016	95,160	11,061	11,074	117,295		2,200,576
2/1/2017	95,160	9,358	11,074	115,592		2,105,415
8/1/2017	95,160	9,358	11,074	115,592		2,010,255
2/1/2018	95,160	7,883	11,074	114,117		1,915,095
8/1/2018	95,160	7,883	11,074	114,117		1,819,935
2/1/2019	98,134	7,228	11,074	116,435		1,721,802
8/1/2019	98,134	7,228	11,074	116,435		1,623,668
2/1/2020	98,134	6,144	11,074	115,352		1,525,534
8/1/2020	98,134	6,144	11,074	115,352		1,427,400
2/1/2021	98,134	5,217	11,074	114,424		1,329,267
8/1/2021	98,134	5,217	11,074	114,424		1,231,133
2/1/2022	98,134	4,415	11,074	113,622		1,132,999
8/1/2022	98,134	4,415	11,074	113,622		1,034,865
2/1/2023	101,108	3,667	11,074	115,848		933,758
8/1/2023	101,108	3,667	11,074	115,848		832,650
2/1/2024	101,108	2,994	11,074	115,175		731,543
8/1/2024	101,108	2,994	11,074	115,175		630,435
2/1/2025	101,108	2,409	8,984	112,501		529,328
8/1/2025	101,108	2,409	8,984	112,501		428,220
2/1/2026	104,081	1,905	6,434	112,420		324,139
8/1/2026	104,081	1,905	6,434	112,420		220,058
2/1/2027	110,029	1,342	2,768	114,140		110,029
8/1/2027	110,029	1,342	2,768	114,140	\$	0
	\$ 3,110,543	\$ 248,205	\$ 3,358,748	\$ 3,681,106		

I-25/SH392 Interchange Improvements

CAPITAL IMPROVEMENT FUND				
I-25/SH392 INTERCHANGE PROJECT LOAN FROM WATER FUND 20-Year repayment at 0.467% Interest				
PAYMENT DATE	PRINCIPAL EXPENSE	INTEREST EXPENSE	TOTAL	PRINCIPAL BALANCE
				\$ 1,250,000
2011	\$ 56,816	\$ 5,838	\$ 62,653	1,193,185
2012	57,081	5,572	62,653	1,136,104
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
	\$ 1,250,000	\$ 65,185	\$ 1,315,713	

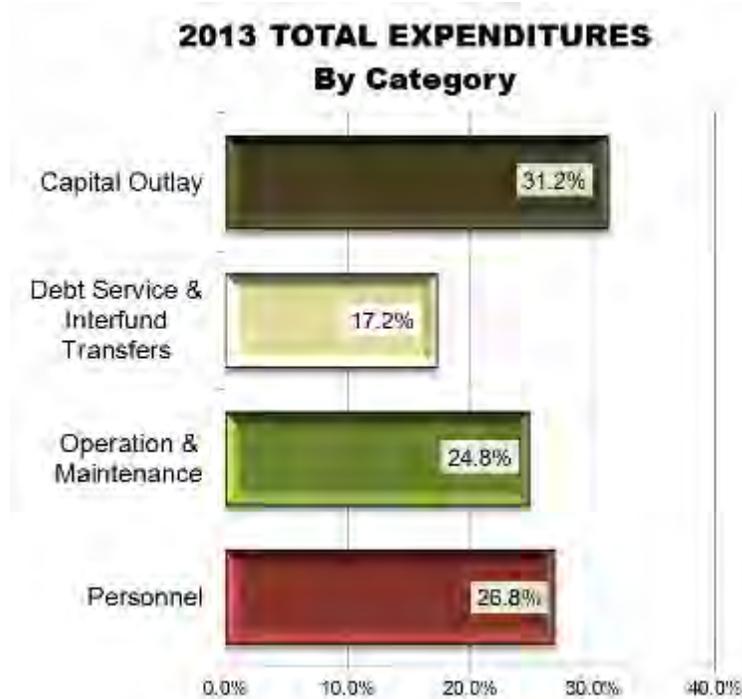
DEBT SERVICE SUMMARY					
	2013	2014	2015	2016	2017
CRC Revenue Bonds	\$ 372,275	\$ 366,675	\$ 381,075	\$ 372,075	\$ 375,325
Kern Reservoir / Windsor Lake	303,972	303,972	303,972	303,972	303,972
WBA USDA Loan	145,080	145,080	145,080	145,080	145,080
I-25/SH392 Loan	62,653	62,653	62,653	62,653	62,653
Clean Water Revenue Bonds	233,128	230,423	232,396	234,589	231,184
Total Debt Payments	\$ 1,117,108	\$ 1,108,803	\$ 1,125,176	\$ 1,118,369	\$ 1,118,214
Maximum Remaining Total Repayment Cost					
CRC Revenue Bonds			\$ 4,008,775		
Kern Reservoir / Windsor Lake			6,383,416		
WBA USDA Loan			5,497,256		
I-25/SH392 Loan			1,190,407		
Clean Water Revenue Bonds			3,449,788		
Maximum Total Repayment Cost			\$ 20,529,642		
Maximum Annual Repayment Cost					
CRC Revenue Bonds		Year 2019	\$ 388,600		
Kern Reservoir / Windsor Lake		Year 2013	303,972		
WBA USDA Loan		Year 2013	145,080		
I-25/SH392 Loan		Year 2013	62,653		
Clean Water Revenue Bonds		Year 2016	234,589		
Maximum Annual Repayment Cost			\$ 1,134,894		

The 2013 Debt Service amount of \$1,117,108 for the CRC Bonds, Kern Loan, WBA Loan, I-25/SH392 loan, and Clean Water Bonds is in compliance with the Debt Policy stated in the POLICY Section of the budget. The policy states:

- Debt service should be limited to 10-15% of operation expenditures exclusive of capital improvements and debt service expenditures.
- Total general obligation debt will not exceed 10% of the total assessed valuation for tax purposes. The Town has no general obligation debt; however, the formula is applied to our current debt outstanding. (*Total revenue bonded debt outstanding is \$5,888,693*)

COMPLIANCE WITH TOWN DEBT POLICY				
		10%	15%	Policy Compliance
Town's 2013 Operating Budget	\$ 16,561,543	\$ 1,656,947	\$ 2,485,421	Yes
Current Assessed Valuation	\$ 344,443,260	\$ 34,444,326		Yes

**FINANCIAL PLAN
EXPENDITURE SUMMARIES**



TOWN OF WINDSOR						
ALL FUND EXPENDITURE BREAKDOWN BY CATEGORY						
2013 BUDGET						
	2009	2010	2011	2012	2012	2013
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
Personnel	\$ 7,620,894	\$ 7,648,049	\$ 8,006,645	\$ 8,452,955	\$ 8,091,963	\$ 8,613,639
Operation & Maintenance	8,402,412	7,786,284	6,989,193	7,821,804	7,983,151	7,947,904
Debt Service & Interfund Transfers	6,167,997	5,112,556	8,722,072	6,550,221	6,474,162	5,513,641
Capital Outlay	14,935,727	11,586,461	9,959,331	12,931,183	9,817,180	10,028,965
Total Expenditures	\$ 37,127,030	\$ 32,133,351	\$ 33,677,241	\$ 35,756,163	\$ 32,366,456	\$ 32,104,148
Personnel	20.5%	23.8%	23.8%	23.6%	25.0%	26.8%
Operation & Maintenance	22.6%	24.2%	20.8%	21.9%	24.7%	24.8%
Debt Service & Interfund Transfers	16.6%	15.9%	25.9%	18.3%	20.0%	17.2%
Capital Outlay	40.2%	36.1%	29.6%	36.2%	30.3%	31.2%
Total Expenditures	100%	100%	100%	100%	100%	100%

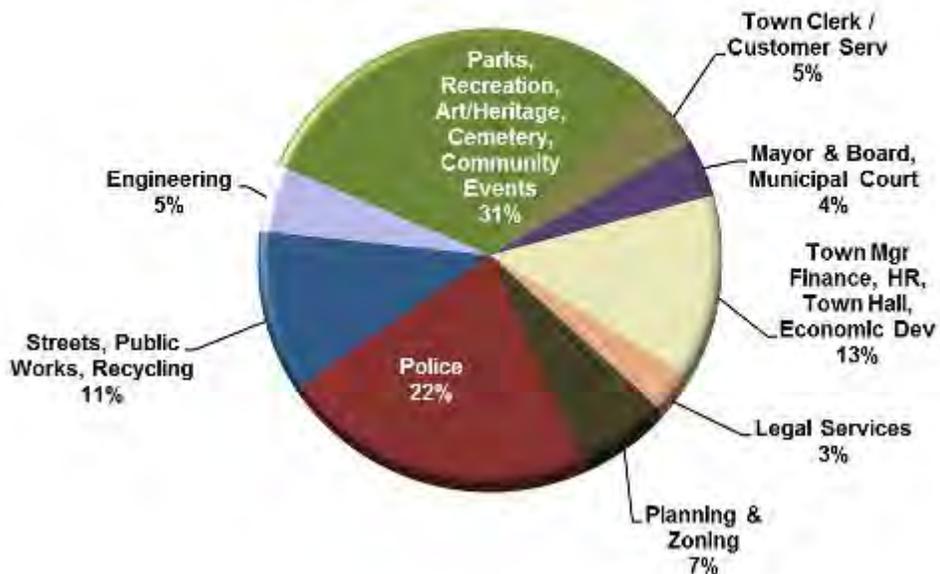
Capital outlay for 2012 included I-25/SH392 Interchange and WWTP Headworks Facility expenditures causing a 22.4% decrease for 2013 from 2012 budgeted capital outlay expenditures.

TOWN OF WINDSOR
GENERAL FUND EXPENDITURE SUMMARY by Division
2013 BUDGET

EXPENDITURES	2011	2012	2012	2013	% of 2013 Total
	ACTUAL	BUDGET	PROJECTED	BUDGET	
Town Clerk / Customer Service	\$ 476,273	\$ 544,564	\$ 530,348	\$ 527,426	4%
Mayor & Board, Municipal Court	2,033,774	1,110,295	648,082	489,967	4%
Town Mgr. Finance, HR, Town Hall, Economic Development	1,454,665	1,583,483	1,535,327	1,620,628	13%
Legal Services	461,016	370,000	407,265	370,000	3%
Planning & Zoning*	499,034	522,474	496,804	809,677	7%
Police	2,351,966	2,560,555	2,496,415	2,685,654	22%
Streets, Public Works, Recycling	1,311,922	1,362,020	1,317,850	1,415,316	11%
Engineering	565,856	583,852	577,871	600,833	5%
Parks, Recreation, Art/Heritage, Cemetery, Community Events	3,549,007	3,790,796	3,621,496	3,819,416	31%
TOTAL EXPENDITURES	\$ 12,703,513	\$ 12,428,039	\$ 11,631,458	\$ 12,338,917	100%

*Planning reflects a Windsor Housing Authority \$308,000 CDBG grant pass through, not a true expenditure.

2013 GENERAL FUND EXPENDITURES
Percentage by Division



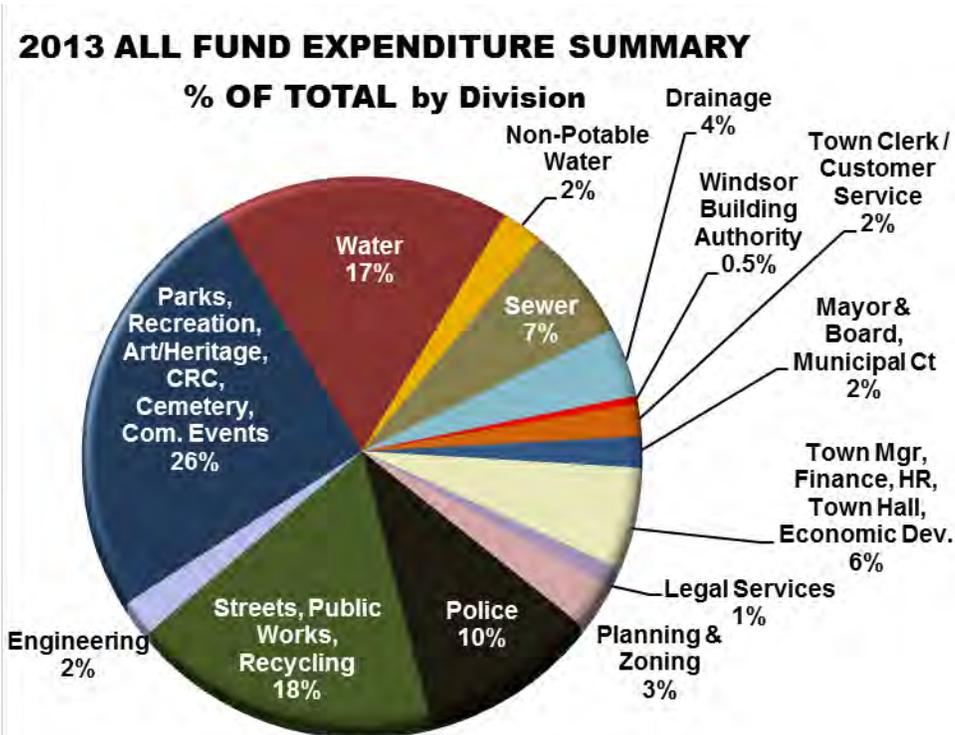
**TOWN OF WINDSOR
EXPENDITURE SUMMARY by Fund and Division
2013 BUDGET**

DIVISION / DEPARTMENT	General Fund	Park Improv. Fund	Cons. Trust Fund	Capital Improv. Fund	CRC Fund	Water Fund	Non-Potable Kern Fund	Sewer Fund	Storm Drain Fund	Internal Service Funds	TOTAL
Town Clerk/ Cust. Service	\$ 527,426	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 78,187	\$ 610,612
Mayor & Board, Municipal Ct	489,967	-	-	62,653	-	-	-	-	-	38,230	590,850
Town Manager, Finance, HR, Town Hall, Economic Dev.	1,620,628	-	-	1,150	-	-	-	-	-	283,116	1,904,894
Legal Services	370,000	-	-	-	-	-	-	-	-	-	370,000
Planning & Zoning	809,677	-	-	-	-	-	-	-	-	74,094	883,770
Police	2,685,654	-	-	158,300	-	-	-	-	-	461,363	3,305,317
Streets, Public Works, Recycling	1,415,316	-	-	3,913,383	-	-	-	-	-	310,484	5,639,183
Engineering	600,833	-	-	-	-	-	-	-	-	75,492	676,325
Parks, Rec. Art/Heritage, CRC, Com. Events, Cemetery	3,819,416	1,249,677	384,000	939,728	1,119,352	-	-	-	-	759,285	8,271,458
Water	-	-	-	-	-	5,373,675	-	-	-	92,601	5,466,276
Non-Potable Water	-	-	-	-	-	-	768,480	-	-	-	768,480
Sewer	-	-	-	-	-	-	-	2,025,851	-	134,663	2,160,515
Storm Drainage	-	-	-	-	-	-	-	-	1,262,995	48,393	1,311,388
Windsor Building Authority	-	-	-	-	-	-	-	-	-	145,080	145,080
TOTAL EXPENDITURES	\$12,338,917	\$1,249,677	\$384,000	\$5,080,214	\$1,119,352	\$5,373,675	\$768,480	\$2,025,851	\$1,262,995	\$2,500,988	\$32,104,148

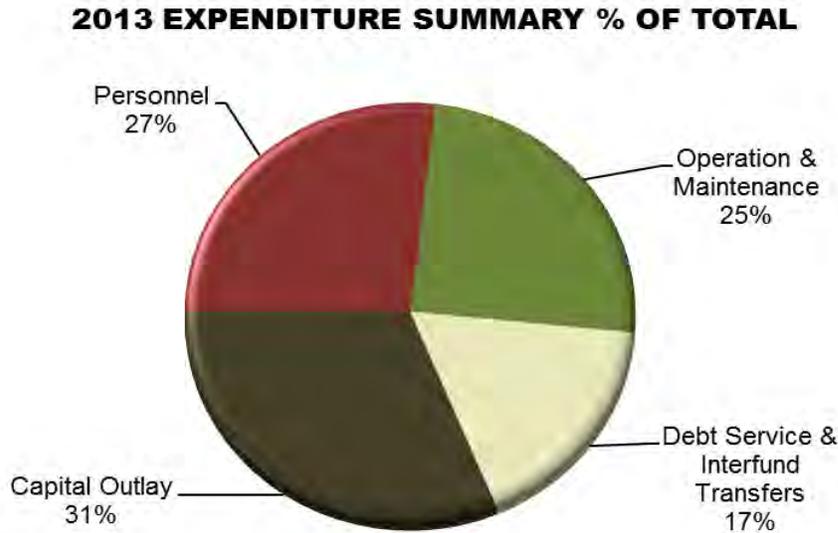
Internal Service funds support all divisions with fleet, computer and facility maintenance needs. Several General Fund divisions utilize the Capital Improvement Fund for larger capital items such as large street projects.

TOWN OF WINDSOR ALL FUND EXPENDITURE SUMMARY by Division 2013 BUDGET				
EXPENDITURES	2013 Total	% of Total	2012 Total	% Change 2012 - 2013
Town Clerk / Customer Service	\$ 610,612	2%	\$ 626,260	-2.5%
Mayor & Board, Municipal Ct	590,850	2%	1,409,653	-58.1%
Town Manager, Finance, HR, Town Hall, Economic Development	1,904,894	6%	1,875,696	1.6%
Legal Services	370,000	1%	370,000	0.0%
Planning & Zoning	883,770	3%	602,266	46.7%
Police	3,305,317	10%	3,235,338	2.2%
Streets, Public Works, Recycling	5,639,183	18%	5,198,981	8.5%
Engineering	676,325	2%	665,417	1.6%
Parks, Recreation, Art/Heritage, CRC, Cemetery, Community Events	8,271,458	26%	9,710,448	-14.8%
Water	5,466,276	17%	3,975,162	37.5%
Non-Potable Water	768,480	2%	537,211	43.0%
Sewer	2,160,515	7%	6,371,105	-66.1%
Drainage	1,311,388	4%	1,033,544	26.9%
Windsor Building Authority	145,080	0.5%	145,080	0.0%
TOTAL EXPENDITURES	\$ 32,104,148	100%	\$ 35,756,163	-10.21%

The 2013 expenditures are less than 2012 due to sewer system updates and interstate intersection improvements being completed as well as no transfers for that interstate project and the reduction of the transfer to the CRC to support operations. Planning & Zoning reflects \$308,000 grant project pass through for Windsor Housing Authority.



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



TOWN OF WINDSOR - 2013 BUDGET			
Expenditure Summary with percentage change	Adopted 2012	Proposed 2013	% of Total 2013
Budget as Adopted:			
Personnel	\$ 8,452,955	\$ 8,613,639	27%
Operation & Maintenance	7,821,804	7,947,904	25%
Debt Service & Interfund Transfers	6,550,221	5,513,641	17%
Capital Outlay	12,931,183	10,028,965	31%
Total Original Budget	\$ 35,756,163	\$ 32,104,148	100%
Percentage Change		-10.2%	

The reason for such a large percentage change has to do with large projects being completed in 2012.

Debt Service & Interfund Transfers for 2012 included a \$625,000 transfer from both the General and Water funds for the I-25/SH392 interchange improvements. That project is nearly finished. It also included a \$200,000 transfer to the Community Recreation Center to offset operations which is no longer needed due to refinancing.

2012 Capital Outlay includes I-25/SH392 Interchange expenses and the WWTP Headworks Facility upgrade, mainly supported by a grant and loan.

FINANCIAL PLAN

CAPITAL IMPROVEMENT PLAN (CIP)

The continuing growth of the Town of Windsor has increased the demand for high quality government services. Town of Windsor officials 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 2013 Budget. Projects planned in the next four years (2014-2017) 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 along with mineral lease royalties 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-\$5,000. These items can be equipment, computers, furniture, and furnishings requiring replacement on a short to medium-term basis. Examples include desks, carpet, technical instruments, and microcomputers. Department heads submit requests listing these items separately. Small equipment items are expensed in the current budget year. General Fund small equipment items are recorded in the Capital Improvement Fund budget under the requesting department headings.

CAPITAL PROJECTS FOR 2013

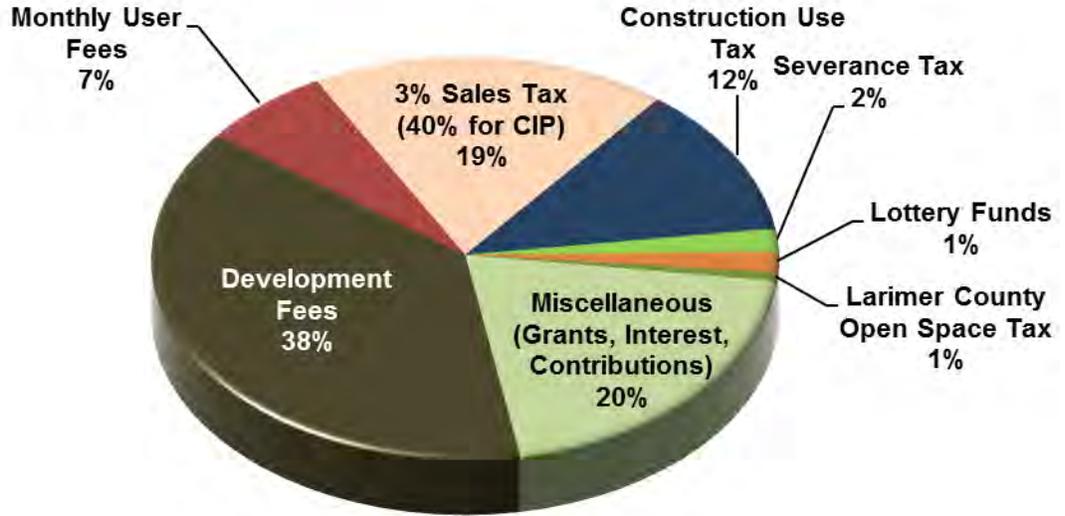
The first year (2013) of the Capital Improvement Plan is highlighted in this section and listed as capital outlay by fund in the DETAIL BUDGET section the Budget.

The following are the major Capital Projects for 2013. A detailed listing of all projects follows on page 166.

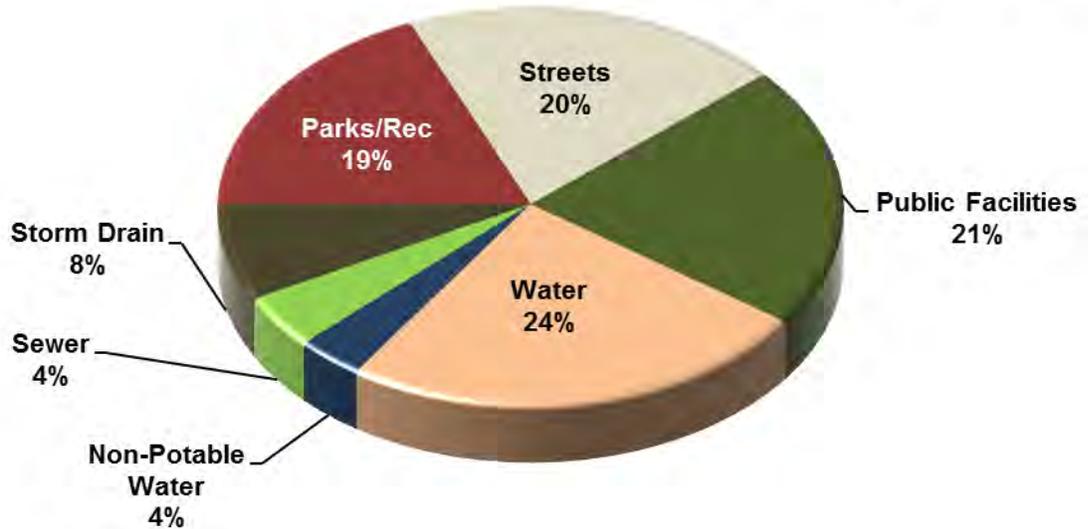
MAJOR 2013 CAPITAL IMPROVEMENT PLAN PROJECTS			
Over \$100,000			
Fund	Description		2013 Budget
WATER	Water Impact	Three million gallon water tank w / DOLA Energy Grant included	\$2,200,000
CIF	Street	Street maintenance overlays, sealcoating, crack sealing, concrete replacement	1,139,194
PIF	Neighborhood Fees	Northern Lights Park development	982,431
DRAIN	Drain Impact	Law Basin Master Plan Channel w / 69% FEMA PDM Grant included (2012-2014)	856,000
CIF	Street	I-25 / SH392 Interchange improvements (2011-2013 total Windsor share \$2.3M)	825,000
CIF	Street	Eagle Crossing Development improvements	642,342
CIF	Street	WCR21 Bridge replacement w / 67% CDOT Grant included (2012-2014)	309,375
NON-POT	Non-Pot Water	Non-Potable Water: Redrill Boardwalk Park well \$36,700; engineering for pipe encasement through Universal Forest Products \$20,000; acquisition of additional non-potable water \$200,000	256,700
SEWER	Sewer Impact Fees	WWTP Upgrades / Headworks & Lift Station - (2011-2013)	252,000
CIF	Street	I-25 / SH 392 Interchange Enhancements	250,000
CTF	Poudre Trail	Poudre Trail from Westwood Village	250,000
CIF	Respective CIF	ADA Title II compliance projects	214,941
SEWER	Sewer User Fees	Replace Lift Station #4 pumps & generator	200,000
CTF & CIF	Windsor Trail	Windsor Trail parallel to South 7th Street - New Liberty to Laku Lake	200,000
SEWER	Sewer User Fees	Replace force main to gravity sewer	165,000
CIF	Street	WCR 17 safety guard rails	160,000
CIF	Street	WCR 23 / SH 392 intersection improvements	150,000
CIF	Cemetery	Cemetery Master Plan revisions including irrigation redesign, entry gates	150,000
WATER	Water User Fees	Water line replacement	150,000
NON-POT	Non-Pot Water	Windsor Lake - Chimney Park flow control \$75,000, Chestnut flow measurement station \$15,000, Stormwater flow control at splitter box \$34,000	124,000
CIF	Windsor Village	Windsor Village Park irrigation site reconstruction	120,000
PIF	LYCOS & Cash in Lieu	Windsor Trail upgrades / trails; Windsor Highlands connection, trail at PVREA, and BROE easement	118,000
CIF	Main Pk	Main Park - retrofit east playground to meet ADA requirements	112,937
CIF	Streets	Repair bridge deck WCR 13	100,000

Fund Codes: **PIF** – Park Improvement, **CTF** – Conservation Trust, **CIF** – Capital Improvement, **NPWF** – Non-Potable Water

CAPITAL IMPROVEMENT PLAN
2013 PROJECT REVENUE SOURCE



CAPITAL IMPROVEMENT PLAN
2013 PROJECT EXPENDITURES by project type



**2013 MAJOR CAPITAL PROJECTS
REQUEST DETAIL**

Project Name	<u>3 Million Gallon Water Tank</u>		Scheduled Start	2012			
Department / Division	<u>Public Works / Water / Engineering</u>		Scheduled Completion	2013			
Requestor	<u>T Walker / D Wagner</u>		Departmental Priority	Priority II -SHOULD DO			
Account Number	<u>06-471-8456-900</u>		Departmental Ranking	1 Critical			
Project Description and Location: 3MG in-ground concrete storage reservoir, 2012 is the design, 2013 is construction							
Project Justification and Relationship to Town Board Goals and Master Plans: The added storage is necessary to meet our current peak demands during the summer of 3.7MGD of water per day. We currently do not have enough storage capacity in case of a major fire.							
Project Costs / Year	Projected 2012	2013	2014	2015	2016	2017	Total
Engineering / Planning	70,000						70,000
Construction		2,200,000					2,200,000
Total:	70,000	2,200,000	-	-	-	-	2,270,000
Funding Sources							
Water Impact Fees	70,000	1,400,000					1,470,000
DOLA Energy Grant		800,000					800,000
Total	70,000	2,200,000	-	-	-	-	2,270,000
Operating Budget Impact: no operational impact							



Project Name	<u>Street Maintenance Program</u>	Scheduled Start	
Department / Division	<u>Engineering</u>	Scheduled Completion	Ongoing
Requestor	<u>D Wagner</u>	Departmental Priority	Priority II –SHOULD DO
Account Number	<u>04-429-6278 & 04-429-6242</u>	Departmental Ranking	2 Important

Project Description and Location:

2013 - asphalt overlay (\$734,194) on the following streets: 7th St (Eastman Park Dr to Riverplace Dr), Eastman Park Dr (1st to 7th), 4th St incl. watermain (Main to Elm)

Additional work with 2012 Severance tax and O&G lease revenues (\$155,000):
8th St (Main to Ash) \$40,000 - 2012 Sev Tax / O&G
Ash St (Hwy 257 to 8th) \$40,000- 2012 Sev Tax / O&G
Medicine Man Ct (Pine Dr to cul-de-sac) \$75,000 -2012 Sev Tax / O&G

2014 - asphalt overlay (\$746,408) on the following streets: Eastman Pk Dr (SH257 to 1st), 6th St (Main to Elm), Snapdragon Dr incl. watermain (1st to Sunflower), Sunflower incl. watermain (1st to Cul-de-sac), Woodbine Dr incl. watermain (Snapdragon Dr to Sunflower Dr), Woodbine Ct incl. watermain

2015 - asphalt overlay (\$734,839) on the following streets: Water Valley Pkwy (Eastman Pk Dr west to Cattail Bay), Redwood Dr (Cul-de-sac east and west), Garden Dr, (1st St to SH257), 13th St (Main to Redwood Dr), Birch St (13th St to 15th St).

2016 - asphalt overlay (\$737,548) on the following streets: Eastman Pk Dr (SH257 to Section width change), Canyon Ct, Rochester Ct incl. watermain, Rochester Dr incl. watermain (1st to Cornerstone), Nantucket St incl. watermain (Rochester Dr to Rose Ct), Bluebell Ct incl. watermain, Rose Ct incl. watermain, Tulip Ct incl water main, Ivy Ct incl. watermain, Daisy St incl. watermain.

2017 - asphalt overlay (\$713,806) on the following streets: Water Valley Pkwy (Eastman Park Dr east to Cattail Bay), Cottonwood Dr incl. watermain (10th St to Walnut St South), Cottonwood Ct incl watermain, Cyprus Ct incl. watermain.

2013 thru 2017 - asphalt sealcoating, crack sealing, concrete replacement (\$250,000): TBD (04-429-6242)

Project Justification and Relationship to Town Board Goals and Master Plans:
 It contributes to the following Town Board goal: Effective Transportation System.
 In the Pavement Management Plan dated Sept. 2008, there are graphs that illustrate that if only \$500K per year is spent on Maintenance and Rehabilitation then the overall condition of Windsor's streets will decline and the unfunded need will get larger each year. If \$1.5 million per year is spent then the unfunded need will decline each year. If \$1.0 million per year is spent then the unfunded need will not change until approximately year 2020 when it begins to increase.

Project Costs / Year	Projected 2012	2013	2014	2015	2016	2017	Total
Asphalt Overlay	1,074,810	889,194	746,408	734,839	737,548	713,806	4,896,605
Concrete replacement, crack seal, chip seal	250,000	250,000	250,000	250,000	250,000	250,000	1,500,000
Total:	1,324,810	1,139,194	996,408	984,839	987,548	963,806	6,396,605

Funding Sources							
Sales & Use Tax	1,324,810	984,194	996,408	984,839	987,548	963,806	6,241,605
Severance Tax, O&G Lease		155,000					155,000
Total	1,324,810	1,139,194	996,408	984,839	987,548	963,806	6,396,605

Operating Budget Impact: None as Town will maintain w / current O&M

Project Name	NP Northern Lights Park	Scheduled Start	2012
Department / Division	Parks & Recreation / Parks & Open Space	Scheduled Completion	2013
Requestor	M Chew	Departmental Priority	Priority III -COULD DO
Account Number	02-477-8412	Departmental Ranking	3 Important / but could wait

Project Description and Location:

Park development or maintenance according to Parks, Recreation and Open Lands Master Plan, and established priority.
 2012 Design work: \$30,000
 2013 Development: \$982,431 with playground component (Project total of \$982,431 is \$883,119 bid + \$10,000 permits / testing = \$893,120 + 10% contingency of \$89,312)

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

Goal 3: Town Government
 Goal 5: Quality Development through Managed Growth

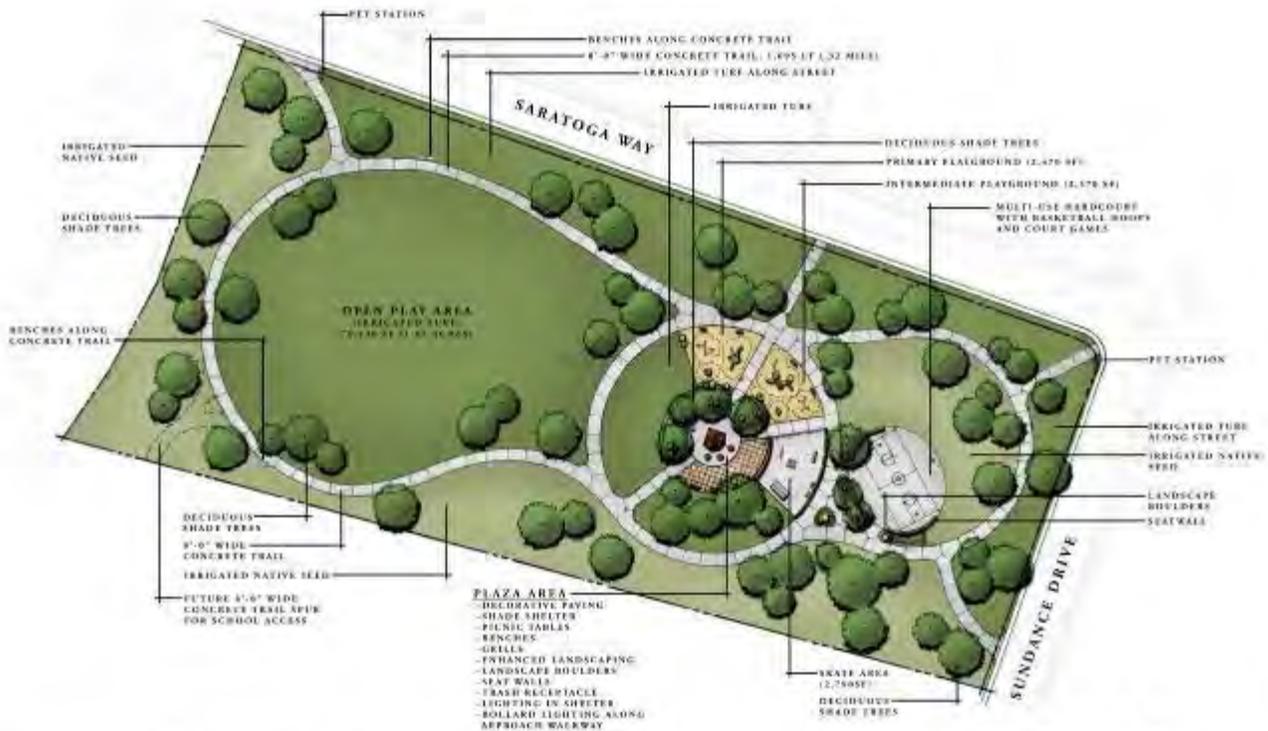
Project Costs / Year	Projected 2012	2013	2014	2015	2016	2017	Total
Engineering /	23,271						23,271
Construction		893,119					893,119
Contingency		89,312					89,312
Total:	23,271	982,431	-	-	-	-	1,005,702

Funding Sources

PIF Neighborhood	23,271	982,431					1005,702
Total	23,271	982,431	-	-	-	-	1,005,702

Operating Budget Impact

Staffing Costs	-	5,000					5,000
Operating Costs	-	7,000					7,000
Total	-	12,000	-	-	-	-	12,000



Winter Farm Neighborhood Park
 Conceptual Master Plan



Name changed to Northern Lights Park by vote of the subdivision.

Financial Plan

Project Name	Law Basin Master Plan Channel - PDM Grant	Scheduled Start	2012				
Department / Division	Engineering	Scheduled Completion	2014				
Requestor	D Wagner	Departmental Priority	Priority II -SHOULD DO				
Account Number	08-483-8458-900, 08-483-8410-900	Departmental Ranking	2 Important				
Project Description and Location:							
Pre-disaster Mitigation (PDM) Project - Construct a drainage channel from the Law Ditch south to SH 392, culverts across SH 392 at WCR 21, and channel from SH 392 south to railroad as called for in Windsor's Storm Drainage Master Plan.							
Property Acquisition = 13.8 acres.							
Requires application & approval of a FEMA PDM Grant. Benefit / Cost Ratio for project must be 1.0 or greater. Grant would pay 69% of originally estimated costs. Subsequent cost estimates have gone up but FEMA will not absorb increased costs.							
Project Justification and Relationship to Town Board Goals and Master Plans:							
The channel was included in Windsor's Storm Drainage Master Plan that was written in 2003.							
It is needed to convey 10-year drainage flows south at SH 392 so they don't flood existing houses that are west of WCR 21 along the north side of SH 392.							
Project Costs / Year	Projected 2012	2013	2014	2015	2016	2017	Total
Property Acquisition (8410)		310,000					310,000
Engineering / Planning (8458)	18,000	296,000	82,000				396,000
Construction (8458)		250,000	1,269,000				1,519,000
Total:	18,000	856,000	1,351,000	-	-	-	2,225,000
Funding Sources							
Drainage Impact Fees (31%)	5,580	265,360	418,810				689,750
FEMA PDM grant (69%)	12,420	590,640	932,190				1,535,250
Total	18,000	856,000	1,351,000	-	-	-	2,225,000
Operating Budget Impact: Beginning 2013 11.5% of a full time person to mow & maintain new channel. Operating costs are 240 hrs X \$50 / hr							
Staffing Costs			7,935				7,935
Operating Costs			12,000				12,000
Total			19,935	-	-	-	19,935



Financial Plan

Project Name	<u>I-25 / SH 392 Interchange Improvements</u>	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				
Project Description and Location:							
I-25 / SH 392 Interchange improvements, costs will be shared with Fort Collins. Total project cost \$25,000,000. Offsetting grants. Estimated share \$2,300,000 borrowed 1/2 from the Water Fund, paid back at \$62,653 per year. The other 1/2 was transferred from the General Fund							
Project Justification and Relationship to Town Board Goals and Master Plans:							
Goal 4 - Effective transportation system within the Town and access to the Front Range. Goals 1, 2 and 5 - This would also provide better access to the downtown, the lake area and existing business, as well as attract new business.							
Project Costs / Year	Projected 2012	2013	2014	2015	2016	2017	Total
Other:	600,239	825,000					1,425,239
Total:	600,239	825,000	-	-	-	-	1,425,239
Funding Sources							
Loan from Water Fund	300,120	412,500					712,620
Transfer from Gen Fund	300,120	412,500					712,620
Total	600,239	825,000	-	-	-	-	1,425,239
Operating Budget Impact: None to Town as CDOT will maintain							



Artist's rendition

Project Name	Eagle Crossing Improvements	Scheduled Start	2013
Department / Division	Engineering	Scheduled Completion	2013
Requestor	D Wagner	Departmental Priority	Priority I –MUST DO
Account Number	04-429-8412-804, 805, 806	Departmental Ranking	2 Important

Project Description and Location:

A public improvement incentive agreement with Eagle Crossing Windsor LLC for Eagle Crossing Subdivision, Second Filing in order that retail activity may take place on Lots 1 and 5. Infrastructure shall include streets, water, and sewer improvements.
 Street Improvements: \$458,034.83 plus 7% contingency \$32,062.05 = \$490,096.88 (04-429-8412-804)
 Water Improvements: \$111,280 plus 7% contingency \$7,789.60 = \$119,069.60 (04-429-8412-805)
 Sewer Improvements: \$31,005 plus 7% contingency \$2,170.35 = \$33,175.35 (04-429-8412-806)
 TOTAL PROJECT: \$642,341.83

The Town will own the street improvements when complete but South Fort Collins Sanitation Dist. provides the sewer system and Fort Collins-Loveland Water Dist. provides the water to this subdivision. Expenditures for these are expected to be reimbursed by future sales and property tax and project improvement fees (PIF) from the developer.

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

Goal 3: Diversify, grow, and strengthen the local retail and industrial economy. - Implement business attraction tools and promote the business retention and expansion program. -Implement a retail strategy for all commercial corridors. -Promote opportunities for primary employment.

Goal 4: Promote, manage, and facilitate an effective infrastructure system within the town and the Northern Colorado Region.

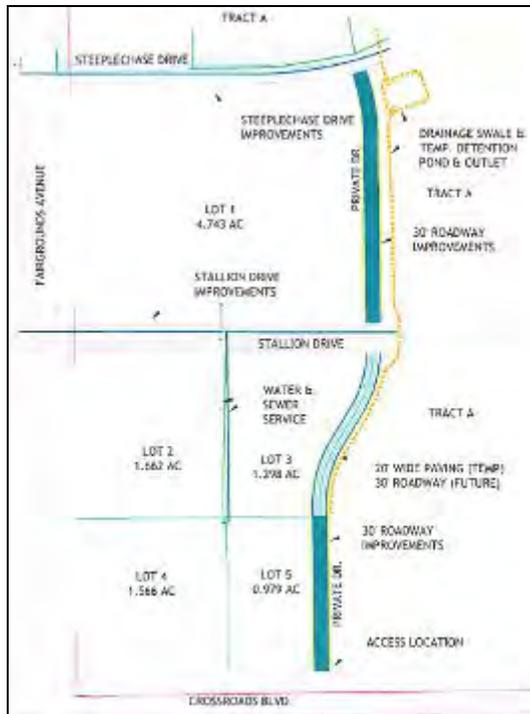
Project Costs / Year	2013	2014	2015	2016	2017	Total
Construction	600,320					600,320
Contingency	42,022					42,022
Total:	642,342		-	-	-	642,342

Funding Sources

CIF - Sales & Use Tax	642,342					642,432
Total	642,342		-	-	-	642,432

Operating Budget Impact: 2.72 yrs. Est. payback. Then sales and property tax will be generated going forward.

Revenue -Sales Tax & Property Tax			(170,039)	(183,165)	(183,165)	(536,369)
Operating Costs will be absorbed. Long-term maintenance will not be reflected for 5 to 10 years						
Total			(170,039)	(183,165)	(183,165)	(536,369)



**Eagle Crossing Subdivision,
Second Filing Lot 1 & 5 Revenue**

One Time Cost:

\$642,341.82 (see conceptual opinion of probable cost Exhibit B-1)

Annual Revenue:

Entertainment Venue (Branswick equipment but will be a different name for business):

Annual Sales tax (Total Revenue \$5.3mil (Food & Beverage \$2,593,734 x .03 tax) \$77,812.02 (estimated 3% growth rate & .002 for CRC not included)

Annual Property Tax (\$12mil x 29% = 3,480,000 x .012090 mil levy) \$41,864.40 (depreciation schedule not included)

7-11:

Annual Sales Tax (\$2mil x .03 tax) \$60,000.00 (estimated 3% growth rate not included)

Annual Property Tax (\$1mil x 29% = \$290,000 x .012090 mil levy) \$3,488.70 (depreciation schedule not included)

PIF:

1% on Entertainment Venue total sales projections \$5.3 million \$53,000 (years 1-3 only)

Annual Total \$236,165.12

Year 1 \$236,165.12 (\$19,680.42 per month)

Incentive Cost \$642,341.82 / annual revenue \$236,165.12 =

Payback 2.72 years approximately (2 years 9 months)

Project Name	Bridge Repairs/Improvements - WCR 21 & 13			Scheduled Start				
Department / Division	Pub Works / Streets / Engineering			Scheduled Completion	Ongoing			
Requestor	D Wagner			Departmental Priority	Priority III -COULD DO			
Account Number	04-429-8445 & 04-429-8445-901			Departmental Ranking	2 Important			
Project Description and Location:								
2012-2014 - design & construct replacement bridge on WCR 21 at Greeley No. 2 Canal w/67% CDOT grant (\$309,375) 04-429-8445 balance in 2014 (\$279,375)								
2013 - repair deck of bridge on County Line Road (WCR 13) at Poudre River (\$100,000) 04-429-8445-901								
2014 - replace railing on 7th St. / Poudre River Bridge as recommended in state bridge inspection report (\$33,000) 04-429-8445								
Project Justification and Relationship to Town Board Goals and Master Plans:								
Safety issues. TB Goal to upgrade infrastructure to support future growth and development and effective transportation.								
Project Costs / Year	Projected 2012	2013	2014	2015	2016	2017		Total
Engineering / Planning	30,000	30,000						60,000
Construction WCR 21		279,375	279,375					558,750
WCR 13 repair bridge deck		100,000						100,000
replace bridge railing			33,000					33,000
Total:	30,000	409,375	312,375	-	-	-		751,750
Funding Sources								
CIF - Sales & Use Tax	6,000	161,875	88,875					256,750
Grant CDOT	24,000	247,500	223,500					495,000
Total	30,000	409,375	312,375	-	-	-		751,750
Operating Budget Impact: None as Town will maintain w / current O&M								



Bridge damage

Project Name	Non-Potable Water	Scheduled Start	2010					
Department /	Parks & Recreation / Parks & Open Space	Scheduled Completion	2016					
Requestor	M Chew	Departmental Priority	Priority I -MUST DO					
Account Number	14-484-8456 & 8494	Departmental Ranking	1 Critical					
Project Description and Location:								
Requirements of change of use case (legal obligations) and necessary development. MS = measuring structure per master plan.								
2013 Redrill Boardwalk Pk well \$36,700; Acquisition of additional Non Potable water \$200,000; Engineering for pipe encasement through Universal Forest Products \$20,000								
2014 Water storage development \$200,000; Poudre Plan corrections and Town Hall connection to Main Pk \$30,000; Acquisition of additional Non-Potable water \$200,000; Install pump at Covenant \$49,000; Construction of pipe encasement through Universal Forest Products \$85,000.								
2015 Acquisition of additional Non-Potable water \$200,000; Modify Chimney Pk north to Non-Potable \$78,000; Unfunded: Water acquisition \$2,239,800;								
Project Justification and Relationship to Town Board Goals and Master Plans:								
Goal 3: Town Government								
Goal 5: Quality Development and corrects legal requirement								
Project Costs / Year	Projected 2012	2013	2014	2015	2016	2017	Unfunded	Total
Engineering / Planning (8456)	8,273	20,000						28,273
Construction (8456)	108,105	36,700	364,000	78,000				586,805
Water Acquisition (8494)		200,000	200,000	200,000	200,000		2,239,800	3,039,800
Total:	116,378	256,700	564,000	278,000	200,000	-	2,239,800	3,654,878
Funding Sources								
Non-Potable Water Fund	116,378	256,700	564,000	278,000	200,000			1,415,078
Total	116,378	256,700	564,000	278,000	200,000	-	-	1,415,078
Operating Budget Impact: Staffing costs absorbed. Operating costs <\$100								

Project Name	WWTP Upgrade Headworks & Lift Station	Scheduled Start	2010				
Department / Division	Public Works / Sewer	Scheduled Completion	2013				
Requestor	D Wagner	Departmental Priority	Priority II -SHOULD DO				
Account Number	07-482-8433-900	Departmental Ranking	2 Important				
Project Description and Location:							
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 2013. 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.							
Project Justification and Relationship to Town Board Goals and Master Plans:							
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.							
Project Costs / Year	Projected 2012	2013	2014	2015	2016	2017	Total
Engineering / Planning	250,000						250,000
Construction	4,090,000	252,000					4,342,000
Contingency	237,100						237,100
Total:	4,577,100	252,000	-	-	-	-	4,829,100
Funding Sources							
Sewer Impact Fees	44,667						44,667
CWRPDA Loan	3,110,543						3,110,543
EDA Grant	1,421,890	252,000					1,673,890
Total	4,577,100	252,000	-	-	-	-	4,829,100
Operating Budget Impact: Will use existing resources to maintain							



Project Name	I-25 / SH 392 Interchange Enhancements	Scheduled Start	2012
Department / Division	CIF / Streets	Scheduled Completion	2014
Requestor	K Arnold / D Wagner	Departmental Priority	Priority III -COULD DO
Account Number	04-429-8445-903 & 04-429-6241	Departmental Ranking	3 Important / but could wait

Project Description and Location:

I-25 / SH 392 Interchange enhancements are additional costs above and beyond the I-25 / SH392 interchange itself. They are for Windsor entry signage, enhanced barrier wall between the overpass and Westgate Drive and possibly enhanced landscaping. Costs are shared with Ft Collins (total each \$300,000).

2014 Additional flowering landscape enhancements (\$22,000), (04-429-6241)

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

Build Community Spirit and Pride

Diversify, Grow and Strengthen the Local Retail and Industrial Economy

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

Project Costs / Year	Projected 2012	2013	2014	2015	2016	2017	Total
Other	50,000	250,000	22,000				322,000
Total:	50,000	250,000	22,000	-	-	-	322,000

Funding Sources

Sales & Use Tax	50,000	250,000	22,000				322,000
Total	50,000	250,000	22,000	-	-	-	322,000

Operating Budget Impact

Staffing Costs		N / A	N / A	N / A			-
Total	-	-	-	-	-	-	-

Dwarf Evergreen Trees

Light beige cut sandstone sign panel with 9" tall dark bronze pin-mount aluminum letters (or sandblasted and stained letters). 9" tall letters provide visual recognition from 400' away and readability from 270' away. At 35 MPH a vehicle travels 51 feet per second, providing over 5 seconds of sign readability.

Sign foundation planting and backdrop planting

Beige natural cleft sandstone sign base installed at angle reminiscent of hogbacks



Financial Plan

Project Name	Poudre Trail	Scheduled Start	2013
Department / Division	Parks & Recreation / Parks & Open Space	Scheduled Completion	2015
Requestor	M Chew	Departmental Priority	Priority III -COULD DO
Account Number	02-440-8412, 03-440-8412	Departmental Ranking	3 Important / but could wait

Project Description and Location:

Upgrades and installation of new trails or trail amenities.

2013 Trail from Westwood Village: \$250,000 (possible collaborative project with Larimer County and PRTCB)

2013 Install concrete trail in the Three Bells I Conservation Easement share w / Larimer Co: \$25,000 (LCOS 02-440-8412)

2015 CR21 392 Underpass design: \$50,000

2011-2015 Poudre Trail Manager Annual Contribution: \$20,000 (included in O&M request)

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

Goal 3: Town Government Goal 4: Effective Transportation System Goal 5: Quality Development

Project Costs / Year		2013	2014	2015	2016	2017	Total
Construction		275,000		50,000			325,000
Total:		275,000	-	50,000	-	-	325,000

Funding Sources							
CTF		250,000		50,000	-	-	300,000
PIF LCOS		25,000					25,000
Total		275,000	-	50,000	-	-	325,000

Operating Budget Impact							
Staffing Costs		2,000					2,000
Operating Costs		2,500					2,500
Total	-	4,500	-	-	-	-	4,500

Financial Plan

Project Name	ADA Title II Compliance	Scheduled Start	2012					
Department / Division	Parks & Recreation / Recreation	Scheduled Completion	2014					
Requestor	M Chew	Departmental Priority	Priority I -MUST DO					
Account Number	04-xxx-6444 & 04-xxx-8444	Departmental Ranking	1 Critical					
Project Description and Location:								
Per ADA Transition Plan to bring sites into compliance with 2010 Standards if technically feasible without undue hardship.								
2012: \$25,859 (maroon colored)								
2013: \$186,905 (green colored)								
2014: \$61,700 (blue colored)								
Future Projects: \$105,000								
2012 Boardwalk Pk	\$16,000	2013 Boardwalk Pk	\$3,000					
2012 Chimney Pk	\$9,859	2013 Chimney Pk	\$35,350					
		2013 Chimney Pk Pool	\$13,605					
		2013 CRC	\$2,500					
		2013 Eastman Pk	\$25,200					
		2013 Covenant Pk	\$3,000					
		2013 Main Pk	\$27,300					
		2013 Town Hall	\$1,000					
		2013 Founders Pk	\$24,800					
		2013 Highlands Pk	\$16,650					
		2013 Windsor Village Pk	\$34,500					
2012 TOTAL	\$25,859	2013 TOTAL	\$186,905					
Inc.15% Contingency	\$29,738	Inc.15% Contingency	\$214,941					
		2014 TOTAL	\$61,700					
		Inc.15% Contingency	\$70,955					
Chimney Pk Pool Deck & BH (incl. 15% contingency)		\$120,750						
Project Justification and Relationship to Town Board Goals and Master Plans:								
Per ADA Transition Plan to bring sites into compliance with 2010 Standards if technically feasible without undue hardship.								
Project Costs / Year	Projected 2012	2013	2014	2015	2016	2017	Unfunded	Total
Contingency	3,879	28,036	9,255				15,750	56,920
Other:	25,859	186,905	61,700				105,000	379,464
Total:	29,738	214,941	70,955		-	-	120,750	436,384
Funding Sources								
CIF - Sales & Use Tax	29,738	214,941	70,955					315,634
Total	29,738	214,941	70,955		-	-	-	315,634
Operating Budget Impact: Will operate under existing resources.								

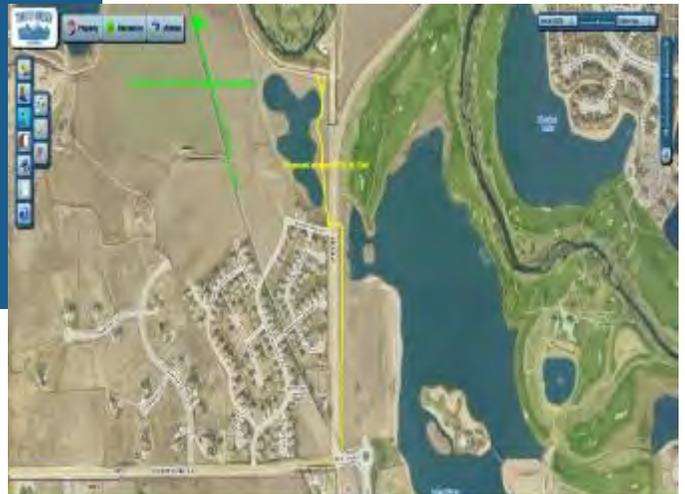
Project Name	Lift Station #4 Pumps & Generator	Scheduled Start	2013				
Department/Division	Public Works / Sewer System	Scheduled Completion	2013				
Requestor	T Walker	Departmental Priority	Priority I -MUST DO				
Account Number	07-481-8440	Departmental Ranking	3 Important / but could wait				
Project Description and Location:							
Replace Lift Station #4 (Water Valley) pumps and generator with WWTP interim lift station pumps and generator. Demo existing Water Valley lift station-pull pumps and pipe, set new vault, set pumps and generator, install HVAC and electrical. Existing lift station is reaching the end of its life cycle and rehabilitation so the timing is right to swap out equipment from interim lift station at treatment plant. Cost estimate was completed by Eric Garner with Farnsworth Engineering.							
Project Justification and Relationship to Town Board Goals and Master Plans:							
TB goal to upgrade infrastructure and support future growth and development.							
Project Costs / Year		2013	2014	2015	2016	2017	Total
Other		200,000					200,000
Total:		200,000	-	-	-	-	200,000
Funding Sources							
Sewer monthly user fees		200,000					200,000
Total		200,000	-	-	-	-	200,000
Operating Budget Impact: No impact							

Financial Plan

Project Name	Windsor Trail System		Scheduled Start	2012			
Department / Division	Parks & Recreation / Parks & Open Space		Scheduled Completion	2015			
Requestor	M Chew		Departmental Priority	Priority III -COULD DO			
Account Number	03 & 04 & 02-441-8412, 02-441-8410		Departmental Ranking	3 Important / but could wait			
Project Description and Location:							
Upgrades and installation of new trails or trail amenities.							
2012 Greeley #2 Trail 15th Street to Grasslands: \$140,000; State Trails grant of \$200,000 held over from 2011							
2013 \$5,000 for trail easement acquisition at BROE (02-441-8410 cash in lieu);							
2013 Windsor Trail connection at Windsor Highlands \$3,000 (02-441-8412 LCOS),							
2013 Windsor Trail at PVREA \$110,000 (02-441-8412 LCOS).							
2013 Windsor Trail parallel to South 7th Street - New Liberty to Laku Lake \$200,000 (03-441-8412 & 04-441-8412)							
2015 Jacoby Road #2 Ditch Crossing and to Three Bells: \$150,000 (03-441-8412)							
Project Justification and Relationship to Town Board Goals and Master Plans:							
Goal 3: Town Government, Goal 4: Effective Transportation System, Goal 5: Quality Development							
Project Costs / Year	Projected 2012	2013	2014	2015	2016	2017	Total
Property Acquisition		5,000					5,000
Construction	340,000	200,000		150,000			690,000
Construction WH, PVREA		113,000					113,000
Total:	340,000	318,000		150,000			808,000
Funding Sources							
CTF & St Tr Grant for '12	340,000	100,000					440,000
CIF Sales & Use		100,000					100,000
PIF Cash in Lieu		5,000					5,000
PIF LCOS		113,000		150,000			263,000
Total	340,000	318,000		150,000			808,000
Operating Budget Impact							
Staffing Costs		1,000		1,000	1,000		3,000
Operating Costs		2,000		2,000	2,000		6,000
Total	-	3,000		3,000	3,000		9,000



Windsor Trail adjacent to South 7th Street



Project Name	<u>Replace Force Main to Gravity Sewer</u>	Scheduled Start	2012				
Department / Division	<u>Pub Works / Sewer System</u>	Scheduled Completion	2013				
Requestor	<u>T Walker</u>	Departmental Priority	Priority I -MUST DO				
Account Number	<u>07-481-8457</u>	Departmental Ranking	2 Important				
Project Description and Location:							
Held over from 2012-Replace sewer force main from Metal Container Corp west to eastside interceptor							
Project Justification and Relationship to Town Board Goals and Master Plans:							
This is needed so the town can continue to be proactive in improving the town infrastructure. This is also imperative to abandon an existing outdated pump station and improve capacity.							
Project Costs / Year		2013	2014	2015	2016	2017	Total
Other:		165,000					165,000
Total:		165,000	-	-	-	-	165,000
Funding Sources							
Sewer Impact Fees		165,000					165,000
Total		165,000	-	-	-	-	165,000
Operating Budget Impact: savings on electricity and maintenance labor							

Project Name	<u>WCR 17 Safety Guard Rails</u>	Scheduled Start	2013				
Department / Division	<u>Engineering</u>	Scheduled Completion	2013				
Requestor	<u>D Wagner</u>	Departmental Priority	Priority II -SHOULD DO				
Account Number	<u>04-429-8445</u>	Departmental Ranking	2 Important				
Project Description and Location:							
2013 - Phase 1: Add 800 feet of guard rail on approximately 400 feet of WCR 17 as it passes through the arroyo that is immediately north of WCR 60.							
Project Justification and Relationship to Town Board Goals and Master Plans:							
The subject stretch of WCR 17 as it passes through the arroyo is only about 24 feet wide with no shoulders or guard rails. It is approximately 30 feet vertically from the road to the bottom of the arroyo with about 1:1 side slopes.							
Project Costs / Year		2013	2014	2015	2016	2017	Total
Construction		160,000					160,000
Total:		160,000	-	-	-	-	160,000
Funding Sources							
CIF - Sales & Use Tax		160,000					160,000
Total		160,000	-	-	-	-	160,000
Operating Budget Impact: Any costs would be absorbed							

Project Name	WCR 23/SH 392 intersection improvements	Scheduled Start	2012				
Department / Division	Engineering	Scheduled Completion	2013				
Requestor	D Wagner	Departmental Priority	Priority II -SHOULD DO				
Account Number	04-429-8445-902	Departmental Ranking	2 Important				
Project Description and Location:							
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 \$0.921 million in FY 2013 toward construction that is estimated at \$3.2 million. The NFRMPO has also programmed \$1.406 million in 2013; county \$0.623 million; Severance \$0.1 million. (updated 11-14-12)							
Project Justification and Relationship to Town Board Goals and Master Plans:							
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							
Project Costs / Year	Projected 2012	2013	2014	2015	2016	2017	Total
Engineering / Planning	25,000						25,000
Construction		150,000					150,000
Total:	25,000	150,000	-	-	-	-	175,000
Funding Sources							
CIF - Sales & Use Tax	25,000	150,000					175,000
Total	25,000	150,000	-	-	-	-	175,000
Operating Budget Impact: CDOT will maintain							

Project Name	Cemetery Restoration / Improvements	Scheduled Start	2011
Department/Division	Parks & Recreation / Parks & Open Space	Scheduled Completion	2016
Requestor	M Chew	Departmental Priority	Priority II -SHOULD DO
Account Number	04-432-6267, & 04-432-8412	Departmental Ranking	3 Important / but could wait

Project Description and Location:

2011 - \$100,000 entry gates rolled over to 2013 (04-432-8412)
 2013 Master Plan Revisions Including Irrigation Redesign \$50,000 (04-432-6267);
 2014 Phase I Master Plan Implementation \$100,000 (04-432-8412) Contingency \$10,000
 2015 Phase II Master Plan Implementation \$100,000 (04-432-8412) Contingency \$10,000
 2016 Irrigation System Replacement \$485,000 (04-432-8412) Contingency \$48,5000

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

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

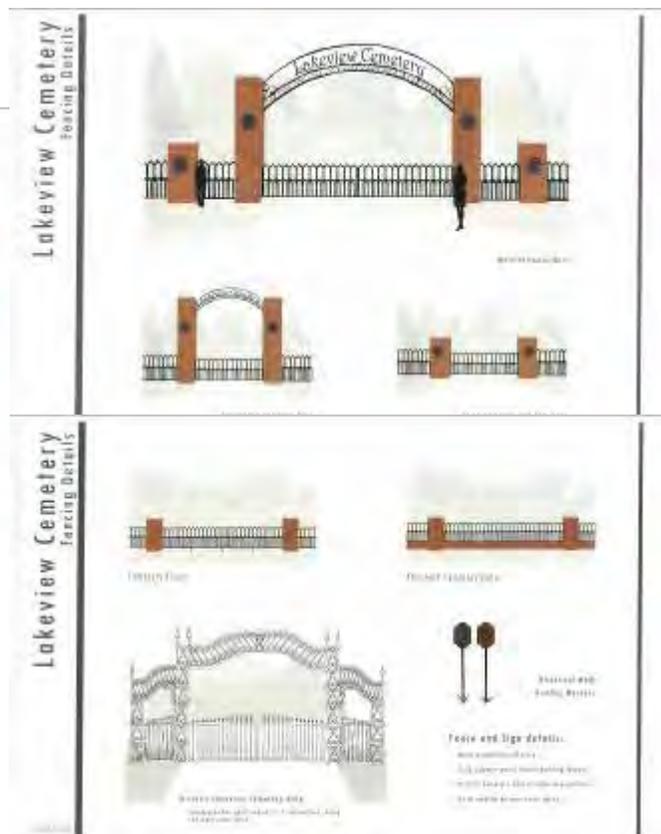
Project Costs / Year	2013	2014	2015	2016	2017	Total
Engineering / Planning	50,000					50,000
Construction	100,000	100,000	100,000	485,000		785,000
Contingency		10,000	10,000	48,500		68,500
Total:	150,000	110,000	110,000	533,500	-	903,500

Funding Sources

CIF -Sales & Use Tax	150,000	110,000	110,000	533,500		903,500
Total	150,000	110,000	110,000	533,500	-	903,500

Operating Budget Impact: Improved efficiencies

Staffing Costs	N / A			(500)		(500)
Operating Costs		500	500	(200)		800
Total	-	500	500	(700)	-	300



Project Name	Water Line Replacement	Scheduled Start	2013
Department/Division	Public Works / Water	Scheduled Completion	ongoing
Requestor	T Walker	Departmental Priority	Priority I -MUST DO
Account Number	06-471-8457	Departmental Ranking	3 Important / but could wait

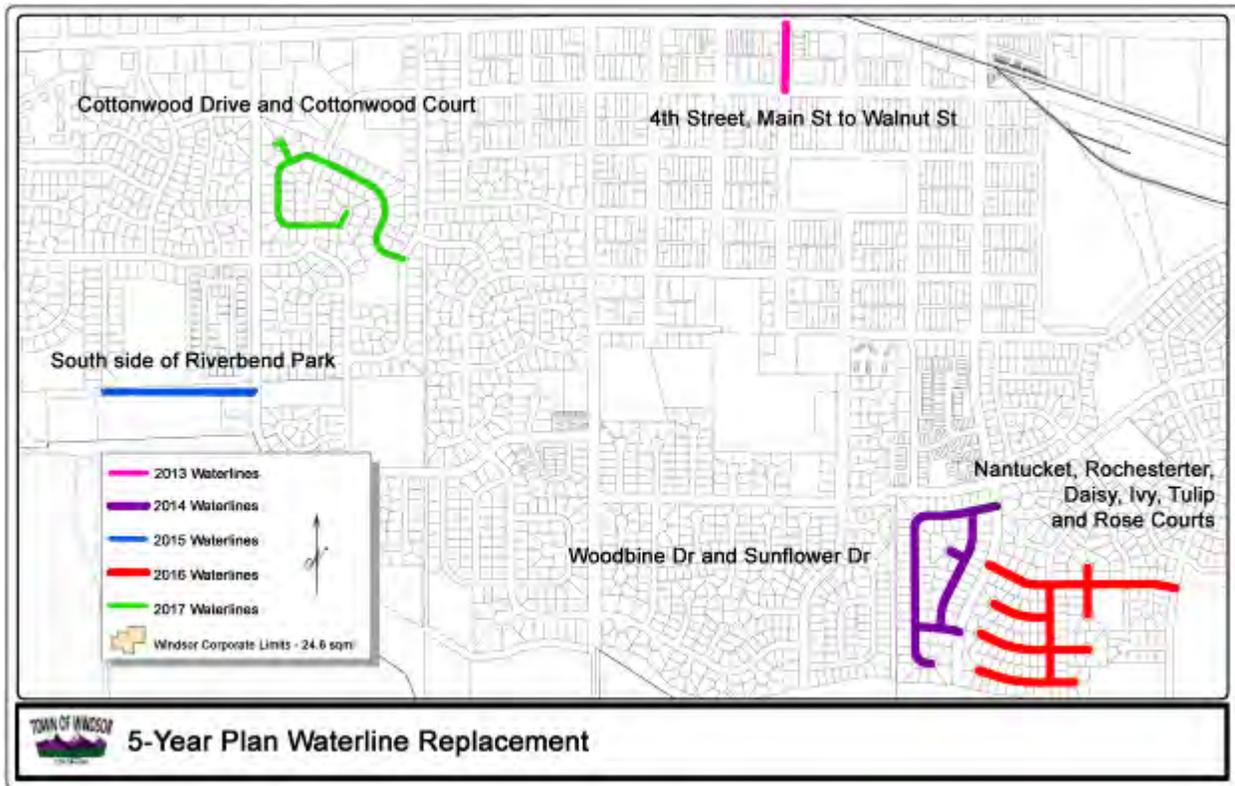
Project Description and Location:
 Coordinated with street maintenance.
2013- Replace water main on 4th Street, Main St to Walnut St,
2014- Replace water main on Woodbine Dr and Sunflower Dr,
2015- Replace 16" Water Main on south side of Riverbend Park,
2016- Replace water main on Nantucket, Rochester, Daisy, Ivy, Tulip and Rose Courts,
2017- Replace water main on Cottonwood Drive and Cottonwood Court.

Project Justification and Relationship to Town Board Goals and Master Plans:
 TB Goal to upgrade infrastructure to support future growth and development.

Project Costs / Year	2013	2014	2015	2016	2017	Total
Other:	150,000	250,000	400,000	325,000	300,000	1,425,000
Total:	150,000	250,000	400,000	325,000	300,000	1,425,000

Funding Sources	2013	2014	2015	2016	2017	Total
Water monthly user fees	150,000	250,000	400,000	325,000	300,000	1,425,000
Total	150,000	250,000	400,000	325,000	300,000	1,425,000

Operating Budget Impact: In normal maintenance



Project Name	<u>Windsor Lake</u>	Scheduled Start					2013
Department / Division	<u>Parks & Recreation / Parks & Open Space</u>	Scheduled Completion					2015
Requestor	<u>M Chew/ D Wagner</u>	Departmental Priority					Priority I -MUST DO
Account Number	<u>14-484-8456</u>	Departmental Ranking					1 Critical
Project Description and Location:							
Protection of non-potable water storage / augmentation.							
2013 Chimney Park flow control \$75,000, Chestnut flow measurement station \$15,000, Stormwater flow control at splitter box \$34,000.							
2014 Shoreline rip-rap: \$250,000.							
2015 Shoreline rip-rap: \$250,000							
Project Justification and Relationship to Town Board Goals and Master Plans:							
Goal 3: Town Government							
Goal 5: Quality Development							
Project Costs / Year		2013	2014	2015	2016	2017	Total
Construction		124,000	250,000	250,000			624,000
Total:		124,000	250,000	250,000	-	-	624,000
Funding Sources							
Non-Potable Water Fund		124,000	250,000	250,000			624,000
Total		124,000	250,000	250,000	-	-	624,000
Operating Budget Impact: Efficiencies							
Operating Costs		(1,560)	(1,560)	N / A			(3,120)
Total		(1,560)	(1,560)	-	-	-	(3,120)

Project Name	<u>NP Windsor Village Park</u>	Scheduled Start					2013
Department / Division	<u>Parks & Recreation / Parks & Open Space</u>	Scheduled Completion					2013
Requestor	<u>M Chew</u>	Departmental Priority					Priority II -SHOULD DO
Account Number	<u>04-465-8412</u>	Departmental Ranking					2 Important
Project Description and Location:							
Park development or maintenance according to Parks, Recreation and Open Lands Master Plan, and established priority.							
Necessary upgrades and maintenance of aging park amenities.							
2013 Irrigation site reconstruction: \$120,000 - held over from 2011							
Project Justification and Relationship to Town Board Goals and Master Plans:							
Goal 3: Town Government, Goal 5: Quality Development through Managed Growth							
Project Costs / Year		2013	2014	2015	2016	2017	Total
Construction		120,000					120,000
Total:		120,000	-	-	-	-	120,000
Funding Sources							
CIF Sales & Use Tax		120,000					120,000
Total		120,000	-	-	-	-	120,000
Operating Budget Impact: improve efficiency							
Staffing Costs		(50)					(50)
Operating Costs		(100)					(100)
Total		(150)	-	-	-	-	(150)

Project Name	CP Main Park	Scheduled Start	2013
Department / Division	Parks & Recreation / Parks & Open Space	Scheduled Completion	2017
Requestor	M Chew	Departmental Priority	Priority II -SHOULD DO
Account Number	04-461-8430 & 04-461-8412	Departmental Ranking	2 Important

Project Description and Location:

Park development or maintenance according to Parks, Recreation and Open Lands Master Plan, and established priority.

2013 Retrofit east playground to meet 2010 ADA requirements: \$112,937 (04-461-8430)

2016 Replace shelters: \$100,000 (04-461-8412)

2017 Design and replace irrigation system: design \$7,000 (04-461-8412) and construction \$450,000 (04-461-8412)

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

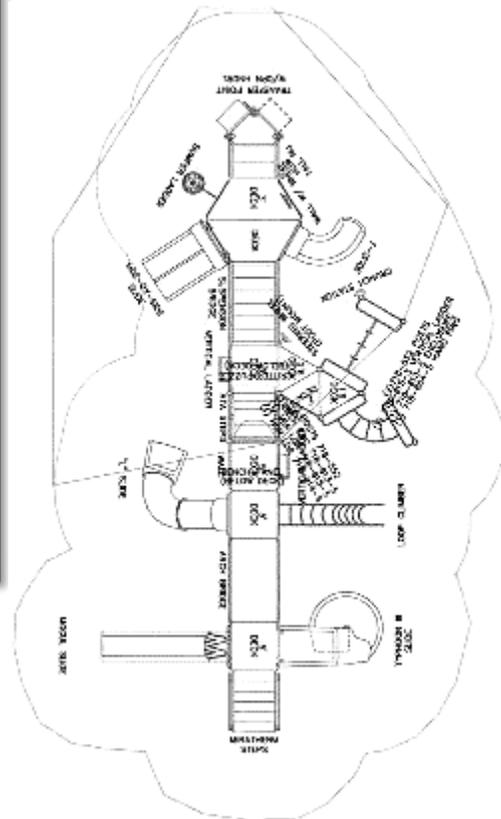
Goal 3: Town Government

Goal 5: Quality Development through Managed Growth

Project Costs / Year	2013	2014	2015	2016	2017	Total
Engineering / Planning					7,000	7,000
Construction	112,937			100,000	450,000	662,937
Total:	112,937	-	-	100,000	457,000	669,937
Funding Sources						
CIF - Sales & Use Tax	112,937			100,000	457,000	669,937
Total	112,937	-	-	100,000	457,000	669,937
Operating Budget Impact: Efficiency Savings						
Staffing Costs	N / A			N / A	(500)	(500)
Operating Costs					(200)	(200)
Total	-	-	-	-	(700)	(700)



Retrofit east playground



Project Name	<u>Northern Integrated Supply Project (NISP)</u>	Scheduled Start	2004
Department / Division	<u>Engineering</u>	Scheduled Completion	2025
Requestor	<u>D Wagner</u>	Departmental Priority	Priority II -SHOULD DO
Account Number	06-471-8456	Departmental Ranking	2 Important

Project Description and Location:
 The Northern Integrated Supply Project includes 15 local governments and water districts in the North Front Range. The proposed project is currently going through the Environmental Impact Study phase. The project proposes to build a system of water storage and conveyance for a new yield of 40,000 acre-feet.

Project Justification and Relationship to Town Board Goals and Master Plans:
 New water supplies are necessary in order to meet the following Town Board goals:
 Diverse, Growing Local Economy
 Exceptional Services and Financially Responsible

Project Costs / Year	Projected 2012	2013	2014	2015	2016	2017	Total
Engineering / Planning	82,500	83,000	41,000	774,000	810,000		1,790,500
Construction						7,324,000	7,324,000
Total:	82,500	83,000	41,000	774,000	810,000	7,324,000	9,114,500

Funding Sources	2012	2013	2014	2015	2016	2017	Total
Water Impact fees	82,500	83,000	41,000	774,000	810,000	7,324,000	9,114,500
NISP Bond							
Total	82,500	83,000	41,000	774,000	810,000	7,324,000	9,114,500

Operating Budget Impact: Unknown at this time

Project Name	<u>Eastman Pk. Dr. / Cornerstone Dr Roundabout</u>	Scheduled Start	2013
Department / Division	<u>Engineering</u>	Scheduled Completion	2014
Requestor	<u>D Wagner</u>	Departmental Priority	Priority III -COULD DO
Account Number	04-429-8445	Departmental Ranking	3 Important / but could wait

Project Description and Location:
 Traffic roundabout at the intersection of Eastman Park Dr. and Cornerstone Dr. / Water Valley Parkway (east).

Project Justification and Relationship to Town Board Goals and Master Plans:
 A roundabout was one method of improving traffic movement and safety at the intersection as proposed in the "Eastman Park Dr. Transportation and Intersection Operation Study" dated January 2009.

Project Costs / Year	2013	2014	2015	2016	2017	Total
Engineering / Planning	60,000					60,000
Construction		565,000				565,000
Contingency	3,000	56,500				59,500
Total:	63,000	621,500	-	-	-	684,500

Funding Sources	2013	2014	2015	2016	2017	Total
Sales & Use tax / RIF	63,000	621,500				684,500
Total	63,000	621,500	-	-	-	684,500

Operating Budget Impact: Under existing maintenance

Project Name	<u>CP Eastman Park</u>	Scheduled Start						2011
Department / Division	<u>Parks & Recreation / Parks & Open Space</u>	Scheduled Completion						2015
Requestor	<u>M Chew</u>	Departmental Priority						Priority III -COULD DO
Account Number	<u>02-470-8412</u>	Departmental Ranking						3 Important / but could wait
Project Description and Location:								
Park development or maintenance according to Parks, Recreation and Open Lands Master Plan, and established priority.								
2013 Multipurpose Court: \$60,000 from PIF funds (02-470-8412);								
2015 Poudre Pooch shelter and fountain: \$50,000								
Project Justification and Relationship to Town Board Goals and Master Plans:								
Goal 3: Town Government								
Goal 5: Quality Development through Managed Growth								
Project Costs / Year		2013	2014	2015	2016	2017		Total
Construction		60,000		50,000				110,000
Total:		60,000	-	50,000	-	-		110,000
Funding Sources								
CIF - Sales & Use Tax				50,000				50,000
PIF – Community Pk fees		60,000						60,000
Total		60,000	-	50,000	-	-		110,000
Operating Budget Impact								
Staffing Costs				2,000				2,000
Operating Costs		1,000		500				1,500
Total		1,000	-	2,500	-	-		3,500

Project Name	<u>Aquatics-Chimney Park Pool</u>	Scheduled Start						2013
Department/Division	<u>Parks & Recreation / Recreation</u>	Scheduled Completion						2013
Requestor	<u>M Chew</u>	Departmental Priority						Priority II -SHOULD DO
Account Number	<u>04-452-8412</u>	Departmental Ranking						2 Important
Project Description and Location:								
Aquatic facility / equipment upgrades or replacement.								
2013 Shade cover over the Concession Area: \$60,000 linked to ADA Compliance								
Project Justification and Relationship to Town Board Goals and Master Plans:								
Goal 1: Downtown and Lake								
Goal 3: Town Government								
Project Costs / Year		2013	2014	2015	2016	2017		Total
Construction		60,000						60,000
Total:		60,000	-	-	-	-		60,000
Funding Sources								
CIF - Sales & Use Tax		60,000						60,000
Total		60,000	-	-	-	-		60,000
Operating Budget Impact		N / A						

Financial Plan

Project Name	<u>Town of Windsor Museum Landscaping</u>	Scheduled Start	2012				
Department/Division	<u>Parks & Recreation / Art & Heritage</u>	Scheduled Completion	2014				
Requestor	<u>M Chew</u>	Departmental Priority	Priority III -COULD DO				
Account Number	<u>04-456-6267</u>	Departmental Ranking	3 Important / but could wait				
Project Description and Location:							
Museum building restoration or improvements:							
2013 Interpretive Landscape Planning \$50,000							
2014 Interpretive Landscape: \$25,000							
Project Justification and Relationship to Town Board Goals and Master Plans:							
Goal 1: Downtown and Lake							
Goal 2: Diverse, Growing Local Economy							
Goal 3: Town Government							
Potential grant matches exist.							
Project Costs / Year	Projected 2012	2013	2014	2015	2016	2017	Total
Engineering / Planning	10,000						10,000
Construction	20,000	45,000	20,000				85,000
Other: Signage		5,000	5,000				10,000
Total:	30,000	50,000	25,000	-	-	-	105,000
Funding Sources							
CIF - Sales & Use Tax	30,000	50,000	25,000				105,000
Total	30,000	50,000	25,000	-	-	-	105,000
Operating Budget Impact: 1-6 mo. seasonal pt time, 48hrs reg maintenance rest of year, plus \$500 / yr for replacement of loss, interpretive material printing							
Staffing Costs			6,400				6,400
Operating Costs			500				500
Total	-	-	6,900	-	-	-	6,900

Project Name	<u>Windsor Trail System - Underpass RR Grasslands</u>	Scheduled Start	2013				
Department/Division	<u>Parks & Recreation / Parks & Open Space</u>	Scheduled Completion	2014				
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				
Project Description and Location:							
Upgrades and installation of new trails or trail amenities.							
2013 Engineering for Trail underpass under rail road at Grasslands Subdivision \$24,000;							
2014 Construction of Trail underpass under rail road \$500,000; State Trails grant of \$200,000							
Project Justification and Relationship to Town Board Goals and Master Plans:							
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.							
Project Costs / Year		2013	2014	2015	2016	2017	Total
Engineering/Planning		24,000					24,000
Construction			700,000				700,000
Total:		24,000	700,000	-	-	-	724,000
Funding Sources							
CTF		24,000	500,000				524,000
State Trails Grant			200,000				200,000
Total		24,000	700,000	-	-	-	724,000
Operating Budget Impact: Will be absorbed							

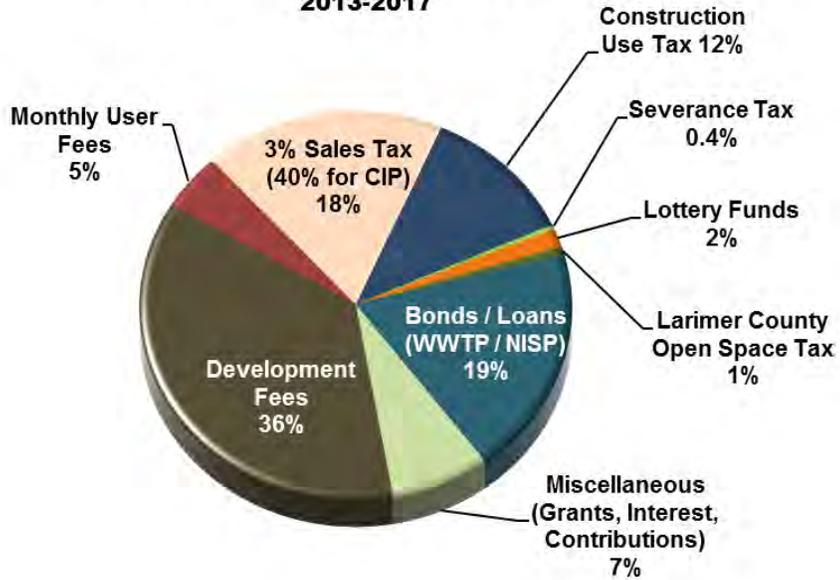
Project Name	Railroad Crossing Improvements	Scheduled Start					
Department/Division	Pub Works / Streets	Scheduled Completion	Ongoing				
Requestor	T Walker	Departmental Priority	Priority II -SHOULD DO				
Account Number	04-429-8445	Departmental Ranking	2 Important				
Project Description and Location:							
2013 - 7th Street							
2014 - 6th Street							
2015 - WCR 15 and WCR 70							
Out years repairs are determined on crossing most critical in need of repair / improvement.							
Project Justification and Relationship to Town Board Goals and Master Plans:							
TB Goal to upgrade infrastructure to support future growth and development and effective transportation.							
Project Costs / Year	Projected 2012	2013	2014	2015	2016	2017	Total
Other:	86,096	24,000	24,000	24,000			158,096
Total:	86,096	24,000	24,000	24,000	-	-	158,096
Funding Sources							
Use Tax or Impact Fee	86,096	24,000	24,000	24,000	-	-	158,096
Total	86,096	24,000	24,000	24,000	-	-	158,096
Operating Impact: Will be maintained by Railroad							

5-YEAR CAPITAL IMPROVEMENT PROGRAM (CIP) 2013-2017

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

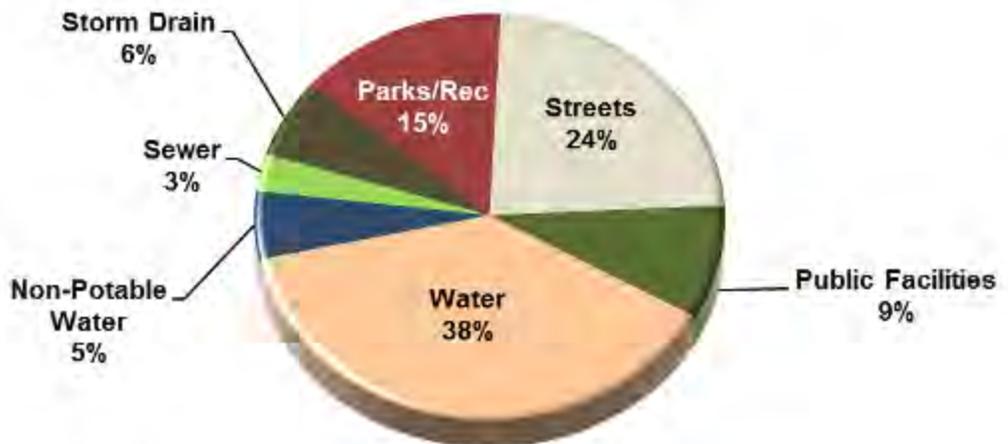
Where does funding come from...

**CAPITAL IMPROVEMENT PLAN
MAJOR FUNDING SOURCES 5-Year CIP
2013-2017**



...and where does it go?

**CAPITAL IMPROVEMENT PLAN
PROJECT EXPENDITURES 5-Year CIP by project type
2013-2017**



CAPITAL IMPROVEMENT PLAN MAJOR FUNDING SOURCES			
	2012 Projected	2013 Budgeted Year 1	2013-2017 Planned 5-Year CIP
Development Fees	\$ 5,790,100	\$ 3,846,771	\$ 19,187,065
Monthly User Fees	36,089	685,250	2,499,750
3% Sales Tax (40% for CIP)	1,969,770	1,892,925	9,608,235
Construction Use Tax	1,968,480	1,234,505	6,172,525
Severance Tax	266,439	187,292	187,292
Lottery Funds	83,129	165,424	827,120
Larimer County Open Space Tax	189,997	71,413	357,066
Bonds / Loans (WWTP / NISP)	2,568,867	-	10,000,000
Miscellaneous (Grants, Interest, Contributions)	1,836,774	2,036,950	3,903,690
TOTAL	\$ 14,709,645	\$ 10,120,530	\$ 52,742,743

The Northern Integrated Supply Project (NISP) includes 15 local governments and water districts in the North Front Range. The proposed project is currently going through the Environmental Impact Study phase. The project proposes to build a system of water storage and conveyance for a new yield of 40,000 acre-feet. It is scheduled for completion in 2025 and has \$7,324,000 dedicated in 2017, requiring outside funding. \$10,000,000 bond / loan is an estimate as the actual amount has not yet been determined.

CAPITAL IMPROVEMENT PLAN EXPENDITURES			
	2012 Projected	2013 Budgeted Year 1	2013-2017 Planned 5-Year CIP
Recreation / CRC	\$ 30,168	\$ -	\$ -
Community Parks Development / Improvement	693,476	232,937	899,937
Neighborhood Parks Development / Improvement	1,969,566	1,132,431	2,475,431
Trails Projects	340,500	617,000	1,517,000
Art & Heritage Projects	30,000	50,000	325,000
Street Development	1,181,475	622,672	2,487,435
Street / Bridge / RR Crossing / Maintenance	1,595,906	1,572,569	5,865,545
Public Facilities Repair / Replace / Improvement	5,379,877	2,334,283	3,223,738
Water Construction / Oversizing / Mains	182,000	2,283,000	11,717,000
Water Line Replacements	-	150,000	1,425,000
Water Rights Acquisition	169,336	240,542	485,942
Non-Potable Construction / Replacement	127,186	180,700	1,122,700
Non-Potable Water Rights Acquisition	-	200,000	800,000
Sewer Construction / Oversizing / Mains	-	-	250,000
Sewer System Rehab	70,000	474,000	818,500
Storm Drainage Improvements / Replacements	104,142	856,000	2,207,000
TOTAL	\$ 11,873,632	\$ 10,946,134	\$ 35,620,228

The above mentioned NISP project reflected in the Water Fund, along with our street maintenance program, account for 40% of our 5-year Capital Improvement Program. These are two of the largest projects on our five-year horizon.

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
BEGINNING BALANCE	\$ 5,490,265	\$ 2,497,027	\$ (30,552)	\$ 12,616,647	\$ 20,573,387
REVENUE SOURCE:					
Development Fees		1,114,406	679,509	2,052,857	3,846,771
Monthly User Fees				685,250	685,250
3% Sales Tax (40% for CIP)	1,892,925				1,892,925
Construction Use Tax	1,234,505				1,234,505
Severance Tax	187,292				187,292
Lottery Funds		165,424			165,424
Larimer County Open Space Tax		71,413			71,413
Bonds / External Loans					-
Miscellaneous (Grants, Interest, Contributions)	253,689	819		1,782,442	2,036,950
TOTAL REVENUE:	\$ 3,568,411	\$ 1,352,062	\$ 679,509	\$ 4,520,549	\$ 10,120,530
DEBT SERVICE / TRANSFERS:					
Debt Service (Police & Kern loans)	(145,080)			(303,972)	(449,052)
Sewer Fund Headworks Loan				(233,128)	(233,128)
Water Fund I-25 Loan (CIF to WF)	(62,653)			62,653	-
TOTAL MISCELLANEOUS:	\$ (207,733)	\$ -	\$ -	\$ (474,447)	\$ (682,180)
CAPITAL PROJECTS:					
¹ Recreation / CRC	-				-
² Community Parks Dvpmt / Improvement	172,937	60,000			232,937
³ Neighborhood Parks Dvpmt / Improvement	120,000	1,012,431			1,132,431
⁴ Trails Projects	100,000	517,000			617,000
⁵ Art & Heritage Projects	50,000				50,000
⁶ Street Development	373,000		249,672		622,672
⁷ Street / Bridge / RR Crossing Maintenance	1,572,569				1,572,569
⁸ Public Facilities Repair / Replace / Improve	1,439,941			894,342	2,334,283
¹¹ Water Construction / Oversizing / Mains				2,283,000	2,283,000
¹² Water Line Replacements				150,000	150,000
¹³ Water Rights Acquisition				240,542	240,542
¹⁴ Non-Potable Construction / Replacement				180,700	180,700
¹⁵ Non-Potable Water Rights Acquisition				200,000	200,000
¹⁶ Sewer Construction / Oversizing / Mains				-	-
¹⁷ Sewer System Rehab				474,000	474,000
¹⁸ Storm Drainage Improvements / Replacements				856,000	856,000
TOTAL PROJECT COSTS:	\$ 3,828,447	\$ 1,589,431	\$ 249,672	\$ 5,278,584	\$ 10,946,134
Beginning Balance Plus Revenue Less Expenditures	\$ 5,022,496	\$ 2,259,659	\$ 399,285	\$ 11,384,164	\$ 19,065,603

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
BEGINNING BALANCE	\$ 5,022,496	\$ 2,259,659	\$ 399,285	\$ 11,384,164	\$ 19,065,603
REVENUE SOURCE:					
Development Fees		1,113,691	679,509	2,050,085	3,843,285
Monthly User Fees				384,500	384,500
3% Sales Tax (40% for CIP)	1,928,828				1,928,828
Construction Use Tax	1,234,505				1,234,505
Severance Tax					-
Lottery Funds		165,424			165,424
Larimer County Open Space Tax		71,413			71,413
Bonds / External Loans					-
Miscellaneous (Grants, Interest, Contributions)	229,689	200,819		1,071,992	1,502,500
TOTAL REVENUE:	\$ 3,393,021	\$ 1,551,348	\$ 679,509	\$ 3,506,577	\$ 9,130,455
DEBT SERVICE / TRANSFERS:					
Debt Service (Police, Kern loans)	(145,080)			(303,972)	(449,052)
Sewer Fund Headworks Loan				(230,423)	(230,423)
Water Fund I-25 Loan (CIF to WF)	(62,653)			62,653	-
TOTAL MISCELLANEOUS:	\$ (207,733)	\$ -	\$ -	\$ (471,742)	\$ (679,475)
CAPITAL PROJECTS:					
¹ Recreation / CRC	-				-
² Community Parks Dvpmt / Improvement	60,000	-			60,000
³ Neighborhood Parks Dvpmt / Improvement	120,000	20,000			140,000
⁴ Trails Projects		700,000			700,000
⁵ Art & Heritage Projects	25,000				25,000
⁶ Street Development	671,500		169,877		841,377
⁷ Street / Bridge / RR Crossing Maintenance	1,332,783				1,332,783
⁸ Public Facilities Repair / Replace / Improve	202,955				202,955
¹¹ Water Construction / Oversizing / Mains				191,000	191,000
¹² Water Line Replacements				250,000	250,000
¹³ Water Rights Acquisition				68,435	68,435
¹⁴ Non-Potable Construction / Replacement				614,000	614,000
¹⁵ Non-Potable Water Rights Acquisition				200,000	200,000
¹⁶ Sewer Construction / Oversizing / Mains				250,000	250,000
¹⁷ Sewer System Rehab				94,500	94,500
¹⁸ Storm Drainage Improvements / Replacements				1,351,000	1,351,000
TOTAL PROJECT COSTS:	\$ 2,412,238	\$ 720,000	\$ 169,877	\$ 3,018,935	\$ 6,321,050
Beginning Balance Plus Revenue Less Expenditures					
	\$ 5,795,546	\$ 3,091,006	\$ 908,916	\$ 11,400,065	\$ 21,195,534

2015 PROPOSED CAPITAL IMPROVEMENT PROGRAM (CIP) PROJECTS

	2015				
	Sales / Use Tax CIF	Quality of Life PIF / CTF	Traffic Impact Fees CIF	Utilities W/S/SD/NP	Total
BEGINNING BALANCE	\$ 5,795,546	\$ 3,091,006	\$ 908,916	\$ 11,400,065	\$ 21,195,534
REVENUE SOURCE:					
Development Fees		1,112,197	679,509	2,045,126	3,836,832
Monthly User Fees				546,000	546,000
3% Sales Tax (40% for CIP)	1,928,828				1,928,828
Construction Use Tax	1,234,505				1,234,505
Severance Tax					-
Lottery Funds		165,424			165,424
Larimer County Open Space Tax		71,413			71,413
Bonds / External Loans (NISP)				10,000,000	10,000,000
Miscellaneous (Grants, Interest, Contributions)	6,189	819		139,802	146,811
TOTAL REVENUE:	\$ 3,169,521	\$ 1,349,853	\$ 679,509	\$ 12,730,929	\$ 17,929,813
DEBT SERVICE / TRANSFERS:					
Debt Service (Police, Kern loans, NISP Bonds)	(145,080)			(1,039,790)	(1,184,870)
Sewer Fund Headworks Loan				(232,396)	(232,396)
Water Fund I-25 Loan (CIF to WF)	(62,653)			62,653	-
TOTAL MISCELLANEOUS:	\$ (207,733)	\$ -	\$ -	\$(1,209,533)	\$(1,417,266)
CAPITAL PROJECTS:					
¹ Recreation / CRC	-				-
² Community Parks Dvpmt / Improvement	-	50,000			50,000
³ Neighborhood Parks Dvpmt / Improvement	-	-			-
⁴ Trails Projects		200,000			200,000
⁵ Art & Heritage Projects	50,000				50,000
⁶ Street Development	474,950		169,877		644,827
⁷ Street / Bridge / RR Crossing Maintenance	1,008,839				1,008,839
⁸ Public Facilities Repair / Replace / Improve	110,000				110,000
¹¹ Water Construction / Oversizing / Mains				924,000	924,000
¹² Water Line Replacements				400,000	400,000
¹³ Water Rights Acquisition				63,477	63,477
¹⁴ Non-Potable Construction / Replacement				328,000	328,000
¹⁵ Non-Potable Water Rights Acquisition				200,000	200,000
¹⁶ Sewer Construction / Oversizing / Mains				-	-
¹⁷ Sewer System Rehab				106,000	106,000
¹⁸ Storm Drainage Improvements / Replacements				-	-
TOTAL PROJECT COSTS:	\$ 1,643,789	\$ 250,000	\$ 169,877	\$ 2,021,477	\$ 4,085,143
Beginning Balance Plus Revenue Less Expenditures	\$ 7,113,546	\$ 4,190,860	\$ 1,418,548	\$ 20,899,984	\$ 33,622,938

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
BEGINNING BALANCE	\$ 7,113,546	\$ 4,190,860	\$ 1,418,548	\$ 20,899,984	\$ 33,622,938
REVENUE SOURCE:					
Development Fees		1,112,955	679,509	2,040,527	3,832,991
Monthly User Fees				512,000	512,000
3% Sales Tax (40% for CIP)	1,928,828				1,928,828
Construction Use Tax	1,234,505				1,234,505
Severance Tax					-
Lottery Funds		165,424			165,424
Larimer County Open Space Tax		71,413			71,413
Bonds / External Loans					-
Miscellaneous (Grants, Interest, Contributions)	6,189	819		139,802	146,811
TOTAL REVENUE:	\$ 3,169,521	\$ 1,350,612	\$ 679,509	\$ 2,692,329	\$ 7,891,972
DEBT SERVICE / TRANSFERS:					
Debt Service (Police, Kern loans, NISP Bonds)	(145,080)			(1,039,790)	(1,184,870)
Sewer Fund Headworks Loan				(234,589)	(234,589)
Water Fund I-25 Loan (CIF to WF)	(62,653)			62,653	-
TOTAL MISCELLANEOUS:	\$ (207,733)	\$ -	\$ -	\$ (1,211,726)	\$ (1,419,459)
CAPITAL PROJECTS:					
¹ Recreation / CRC	-				-
² Community Parks Dvpmt / Improvement	100,000	-			100,000
³ Neighborhood Parks Dvpmt / Improvement	-	30,000			30,000
⁴ Trails Projects		-			-
⁵ Art & Heritage Projects	200,000				200,000
⁶ Street Development	-		169,877		169,877
⁷ Street / Bridge / RR Crossing Maintenance	987,548				987,548
⁸ Public Facilities Repair / Replace / Improve	543,500				543,500
¹¹ Water Construction / Oversizing / Mains				995,000	995,000
¹² Water Line Replacements				325,000	325,000
¹³ Water Rights Acquisition				58,877	58,877
¹⁴ Non-Potable Construction / Replacement				-	-
¹⁵ Non-Potable Water Rights Acquisition				200,000	200,000
¹⁶ Sewer Construction / Oversizing / Mains				-	-
¹⁷ Sewer System Rehab				112,000	112,000
¹⁸ Storm Drainage Improvements / Replacements				-	-
TOTAL PROJECT COSTS:	\$ 1,831,048	\$ 30,000	\$ 169,877	\$ 1,690,877	\$ 3,721,802
Beginning Balance Plus Revenue Less Expenditures					
	\$ 8,244,286	\$ 5,511,471	\$ 1,928,179	\$ 20,689,710	\$ 36,373,648

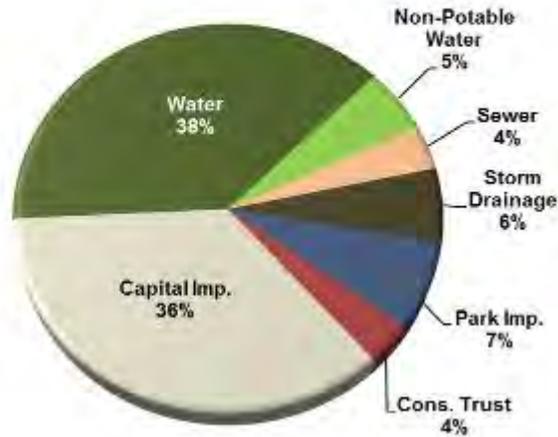
2017 PROPOSED CAPITAL IMPROVEMENT PROGRAM (CIP) PROJECTS

	2017				
	Sales / Use Tax CIF	Quality of Life PIF / CTF	Traffic Impact Fees CIF	Utilities W/S/SD/NP	Total
BEGINNING BALANCE	\$ 8,244,286	\$ 5,511,471	\$ 1,928,179	\$ 20,689,710	\$ 36,373,648
REVENUE SOURCE:					
Development Fees		1,111,416	679,509	2,036,261	3,827,186
Monthly User Fees				372,000	372,000
3% Sales Tax (40% for CIP)	1,928,828				1,928,828
Construction Use Tax	1,234,505				1,234,505
Severance Tax					-
Lottery Funds		165,424			165,424
Larimer County Open Space Tax		71,413			71,413
Bonds / External Loans					-
Miscellaneous (Grants, Interest, Contributions)	6,189	819		63,610	70,619
TOTAL REVENUE:	\$ 3,169,521	\$ 1,349,072	\$ 679,509	\$ 2,471,872	\$ 7,669,975
DEBT SERVICE / TRANSFERS:					
Debt Service (Police, Kern loans, NISP Bonds)	(145,080)			(1,039,790)	1,184,870
Sewer Fund Headworks Loan				(231,184)	(231,184)
Water Fund I-25 Loan (CIF to WF)	(62,653)			62,653	-
Operating Transfers					
TOTAL MISCELLANEOUS:	\$ (207,733)	\$ -	\$ -	\$(1,208,321)	\$(1,416,054)
CAPITAL PROJECTS:					
¹ Recreation / CRC	-				-
² Community Parks Dvpmt / Improvement	457,000	-			457,000
³ Neighborhood Parks Dvpmt / Improvement	30,000	1,143,000			1,173,000
⁴ Trails Projects		-			-
⁵ Art & Heritage Projects	-				-
⁶ Street Development	-		208,681		208,681
⁷ Street / Bridge / RR Crossing Maintenance	963,806				963,806
⁸ Public Facilities Repair / Replace / Improve	33,000				33,000
¹¹ Water Construction / Oversizing / Mains				7,324,000	7,324,000
¹² Water Line Replacements				300,000	300,000
¹³ Water Rights Acquisition				54,611	54,611
¹⁴ Non-Potable Construction / Replacement				-	-
¹⁵ Non-Potable Water Rights Acquisition				-	-
¹⁶ Sewer Construction / Oversizing / Mains				-	-
¹⁷ Sewer System Rehab				32,000	32,000
¹⁸ Storm Drainage Improvements / Replacements				-	-
TOTAL PROJECT COSTS:	\$ 1,483,806	\$ 1,143,000	\$ 208,681	\$ 7,710,611	\$ 10,546,099
Beginning Balance Plus Revenue Less Expenditures	\$ 9,722,269	\$ 5,717,544	\$ 2,399,007	\$ 14,242,649	\$ 32,081,470

2013-2017 PROPOSED CAPITAL IMPROVEMENT PROGRAM (CIP) PROJECTS

	5-Yr Capital Improvement Plan 2013-2017				
	Sales / Use Tax CIF	Quality of Life PIF / CTF	Traffic Impact Fees CIF	Utilities W/S/SD/NP	Total
BEGINNING BALANCE	\$ 5,490,265	\$ 2,497,027	\$ (30,552)	\$ 12,616,647	\$ 20,573,387
REVENUE SOURCE:					
Development Fees	-	5,564,665	3,397,543	10,224,857	19,187,065
Monthly User Fees	-	-	-	2,499,750	2,499,750
3% Sales Tax (40% for CIP)	9,608,235	-	-	-	9,608,235
Construction Use Tax	6,172,525	-	-	-	6,172,525
Severance Tax	187,292	-	-	-	187,292
Lottery Funds	-	827,120	-	-	827,120
Larimer County Open Space Tax	-	357,066	-	-	357,066
Bonds / External Loans	-	-	-	10,000,000	10,000,000
Miscellaneous (Grants, Interest, Contributions)	501,945	204,096	-	3,197,649	3,903,690
TOTAL REVENUE:	\$ 16,469,996	\$ 6,952,947	\$ 3,397,543	\$ 25,922,256	\$ 52,742,743
DEBT SERVICE / TRANSFERS:					
Debt Service (Police, Kern loans, NISP Bonds)	(725,400)	-	-	(3,727,314)	(4,452,714)
Sewer Fund Headworks Loan	-	-	-	(1,161,720)	(1,161,720)
Water Fund I-25 Loan (CIF to WF)	(313,265)	-	-	313,265	-
Operating Transfers	-	-	-	-	-
TOTAL MISCELLANEOUS:	\$ (1,038,665)	\$ -	\$ -	\$ (4,575,769)	\$ (5,614,434)
CAPITAL PROJECTS:					
¹ Recreation / CRC	-	-	-	-	-
² Community Parks Dvpmt / Improvement	789,937	110,000	-	-	899,937
³ Neighborhood Parks Dvpmt / Improvement	270,000	2,205,431	-	-	2,475,431
⁴ Trails Projects	100,000	1,417,000	-	-	1,517,000
⁵ Art & Heritage Projects	325,000	-	-	-	325,000
⁶ Street Development	1,519,450	-	967,985	-	2,487,435
⁷ Street / Bridge / RR Crossing Maintenance	5,865,545	-	-	-	5,865,545
⁸ Public Facilities Repair / Replace / Improve	2,329,396	-	-	894,342	3,223,738
¹¹ Water Construction / Oversizing / Mains	-	-	-	11,717,000	11,717,000
¹² Water Line Replacements	-	-	-	1,425,000	1,425,000
¹³ Water Rights Acquisition	-	-	-	485,942	485,942
¹⁴ Non-Potable Construction / Replacement	-	-	-	1,122,700	1,122,700
¹⁵ Non-Potable Water Rights Acquisition	-	-	-	800,000	800,000
¹⁶ Sewer Construction / Oversizing / Mains	-	-	-	250,000	250,000
¹⁷ Sewer System Rehab	-	-	-	818,500	818,500
¹⁸ Storm Drainage Improvements / Replacements	-	-	-	2,207,000	2,207,000
TOTAL PROJECT COSTS:	\$ 11,199,328	\$ 3,732,431	\$ 967,985	\$ 19,720,484	\$ 35,620,228
Beginning Balance Plus Revenue Less Expenditures	\$ 9,722,269	\$ 5,717,544	\$ 2,399,007	\$ 14,242,649	\$ 32,081,468

**5-YEAR CAPITAL IMPROVEMENT PLAN
EXPENDITURES BY FUND
2013 - 2017**



**2013 - 2017 CAPITAL IMPROVEMENT PLAN (CIP) EXPENDITURES
PROJECTS BY CATEGORY**

CATEGORY	5-Year Plan					TOTAL COST 2013-2017
	2013 BUDGETED	2014 PLANNED	2015 PLANNED	2016 PLANNED	2017 PLANNED	
Community Parks Development / Improvement	232,937	60,000	50,000	100,000	457,000	899,937
Neighborhood Parks Dvmt / Improvement	1,132,431	140,000	-	30,000	1,173,000	2,475,431
Trails Projects	617,000	700,000	200,000	-	-	1,517,000
Art & Heritage Projects	50,000	25,000	50,000	200,000	-	325,000
Street Development	622,672	841,377	644,827	169,877	208,681	2,487,435
Street / Bridge / RR Crossing / Maintenance	1,572,569	1,332,783	1,008,839	987,548	963,806	5,865,545
Public Facilities Repair / Replace / Improvement	2,334,283	202,955	110,000	543,500	33,000	3,223,738
Water Construction / Oversizing / Mains	2,283,000	191,000	924,000	995,000	7,324,000	11,717,000
Water Line Replacements	150,000	250,000	400,000	325,000	300,000	1,425,000
Water Rights Acquisition	240,542	68,435	63,477	58,877	54,611	485,942
Non-Potable Construction / Replacement	180,700	614,000	328,000	-	-	1,122,700
Non-Potable Water Rights Acquisition	200,000	200,000	200,000	200,000	-	800,000
Sewer Construction / Oversizing / Mains	-	250,000	-	-	-	250,000
Sewer System Rehab	474,000	94,500	106,000	112,000	32,000	818,500
Storm Drainage Improvements /Replacements	856,000	1,351,000	-	-	-	2,207,000
TOTAL CIP	\$10,946,134	\$6,321,050	\$4,085,143	\$3,721,802	\$10,546,099	\$35,620,228

**2013-2017 CAPITAL IMPROVEMENT PLAN EXPENDITURES
PROJECTS BY CATEGORY**

PROJECT							
	2013	2014	2015	2016	2017	Total 5yr CIP	Unfunded
1 Recreation / CRC							
CRC Construction of Aquatics and / or Wellness component	-	-	-	-	-	-	15,000,000
<i>Subtotal</i>	-	-	-	-	-	-	15,000,000
2 Community Parks Development							
Diamond Valley remaining development per Master Plan	-	-	-	-	-	-	19,067,129
Eastman Park Development Multipurpose Court	60,000	-	50,000	-	-	110,000	-
<i>Subtotal</i>	60,000	-	50,000	-	-	110,000	19,067,129
2 Community Parks Maintenance / Improvements							
Chimney Park Pool - shade over concession area	60,000	-	-	-	-	60,000	-
Main Park - Retrofit east playground to meet ADA requirements	112,937	-	-	100,000	457,000	669,937	-
Chimney Park - North shelter replacement	-	60,000	-	-	-	60,000	-
<i>Subtotal</i>	172,937	60,000	-	100,000	457,000	789,937	-
3 Neighborhood Parks Development							
Stonehenge Developer Reimbursement	30,000	20,000	-	-	-	50,000	-
Northern Lights Park Dvprmt	982,431	-	-	-	-	982,431	-
Fossil Belmont Ridge Dvprmt Design	-	-	-	-	30,000	30,000	1,371,000
Windshire Park Dvprmt or maintenance per master plan	-	-	-	30,000	1,143,000	1,173,000	-
<i>Subtotal</i>	1,012,431	20,000	-	30,000	1,173,000	2,235,431	1,371,000
3 Neighborhood Parks Maintenance / Improvements							
Windsor Village Park irrigation site reconstruction	120,000	-	-	-	-	120,000	-
Windsor West replace irrigation system	-	120,000	-	-	-	120,000	-
<i>Subtotal</i>	120,000	120,000	-	-	-	240,000	-
4 Trails Projects							
Poudre Trail Construction from Westwood Village	250,000	-	50,000	-	-	300,000	-
Poudre Trail Install concrete trail in the Three Bells I Conservation Easement share w / Larimer County	25,000	-	-	-	-	25,000	-
Windsor Trail parallel to 7th Street – New Liberty to Laku Lake	200,000	-	-	-	-	200,000	-
Windsor Trail Upgrades/trails, BROE easement & acquisition	5,000	-	-	-	-	5,000	-
Windsor Trail Upgrades/trails, Windsor Highlands connection, & PVREA	113,000	-	150,000	-	-	263,000	-
Windsor Trail System - Underpass RR at Grasslands engineering	24,000	500,000	-	-	-	524,000	-
Windsor Trail System -Underpass RR at Grasslands construct trail w / State Trails Grant	-	200,000	-	-	-	200,000	-
<i>Subtotal</i>	617,000	700,000	200,000	-	-	1,517,000	-

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Financial Plan

5 Art & Heritage Projects							
	2013	2014	2015	2016	2017	Total 5yr CIP	Unfunded
Art & Heritage Center Elevator	-	-	-	-	-	-	305,000
Museums - Interpretive Landscape Planning & construction	50,000	25,000	-	-	-	75,000	-
Museum Collections / Exhibit Fabrication Building	-	-	-	-	-	-	675,000
Museums - Eaton House Master Plan & Renovation	-	-	50,000	200,000	-	250,000	-
<i>Subtotal</i>	50,000	25,000	50,000	200,000	-	325,000	980,000
6 Street Development Projects							
	2013	2014	2015	2016	2017	Total 5yr CIP	Unfunded
Developer Reimb. Agreements	249,672	169,877	169,877	169,877	208,681	967,985	-
7th St Roundabouts - Garden / Stone Mountain (2)	-	-	-	-	-	-	1,220,000
Eastman Park Dr / Cornerstone Dr Roundabout	63,000	621,500	-	-	-	684,500	-
Alley Paving	-	-	-	-	-	-	85,360
WCR 23 / SH 392 intersection improvements	150,000	-	-	-	-	150,000	-
Eastman Park Dr / 7th St Roundabout	-	-	-	-	-	-	684,500
County Line Road ditch erosion mitigation	-	50,000	474,950	-	-	524,950	-
WCR 17 Safety Improvements	-	-	-	-	-	-	1,430,000
WCR 17 Safety Guard Rails	160,000	-	-	-	-	160,000	-
<i>Subtotal</i>	622,672	841,377	644,827	169,877	208,681	2,487,435	3,419,860
7 Street / Bridge / RR Crossing Maintenance Projects							
	2013	2014	2015	2016	2017	Total 5yr CIP	Unfunded
Street Maintenance - Overlays	889,194	746,408	734,839	737,548	713,806	3,821,795	-
Street Maintenance - sealcoating, crack sealing, concrete replacement	250,000	250,000	250,000	250,000	250,000	1,250,000	-
RR Crossing Improvements / Repairs -7th Street	24,000	24,000	24,000	-	-	72,000	-
Bridge Replacement WCR21 Bridge	100,000	33,000	-	-	-	133,000	-
Bridge Replacement WCR21 Bridge	61,875	55,875	-	-	-	150,750	-
Bridge Replacement WCR21 Bridge w / CDOT Grant	247,500	223,500	-	-	-	471,000	-
<i>Subtotal</i>	1,572,569	1,332,783	1,008,839	987,548	963,806	5,865,545	-
8 Public Facilities Repair / Replacement / Improvements							
	2013	2014	2015	2016	2017	Total 5yr CIP	Unfunded
WWTP Upgrades / Headworks & Lift Station w / remaining EDA Grant	252,000	-	-	-	-	252,000	-
Eagle Crossing Subdivision Infrastructure	642,342	-	-	-	-	642,342	-
Cemetery Master Plan Revisions Incl Irrigation Redesign, entry gates	150,000	110,000	110,000	533,500	-	903,500	-
I-25 / SH 392 Interchange (2011-2013 total Windsor Share \$2.3M)	825,500	-	-	-	-	825,500	-
I-25 / SH 392 Interchange Enhancements	250,000	22,000	-	-	-	272,000	-
PW / Parks Shop Building	-	-	-	-	-	-	8,000,000
ADA Title II Compliance Projects	214,941	70,955	-	-	-	285,896	120,750
Facilities- capital projects	-	-	-	10,000	33,000	43,000	-
<i>Subtotal</i>	2,334,283	202,955	110,000	543,500	33,000	3,223,738	8,120,750
11 WATER Construction / Oversizing / Mains							
	2013	2014	2015	2016	2017	Total 5yr CIP	Unfunded
Water Line Oversizing	-	150,000	150,000	150,000	-	450,000	-
Northern Integrated Supply Project (NISP)	83,000	41,000	774,000	810,000	7,324,000	9,032,000	-
Water Master Plan Rate Study	-	-	-	35,000	-	35,000	-
Three million gallon Water Tank	1,400,000	-	-	-	-	1,400,000	-
Three million gallon Water Tank w / DOLA Energy Grant	800,000	-	-	-	-	800,000	-
<i>Subtotal</i>	2,283,000	191,000	924,000	995,000	7,324,000	11,717,000	-

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Financial Plan

12 WATER Line Replacement							
	2013	2014	2015	2016	2017	Total 5yr CIP	Unfunded
Water Replacement Lines	150,000	250,000	400,000	325,000	300,000	1,425,000	-
<i>Subtotal</i>	150,000	250,000	400,000	325,000	300,000	1,425,000	-
13 WATER Rights Acquisition							
	2013	2014	2015	2016	2017	Total 5yr CIP	Unfunded
Raw Water Shares	240,542	68,435	63,477	58,877	54,611	485,942	-
<i>Subtotal</i>	240,542	68,435	63,477	58,877	54,611	485,942	-
14-15 NON-POTABLE WATER / KERN RESERVOIR							
	2013	2014	2015	2016	2017	Total 5yr CIP	Unfunded
Non-Potable Water-Redrill Boardwalk Park well; Engineer pipe encasement through Universal Forest Products	56,700	364,000	78,000	-	-	498,700	-
Non Potable water acquisition	200,000	200,000	200,000	200,000	-	800,000	2,239,800
Windsor Lake - Chimney Pk, Chestnut & stormwater flow controls	124,000	250,000	250,000	-	-	624,000	-
<i>Subtotal</i>	380,700	814,000	528,000	200,000	-	1,922,700	2,239,800
16 SEWER Construction / Oversizing / Mains							
	2013	2014	2015	2016	2017	Total 5yr CIP	Unfunded
Sewer Line Oversizing	-	250,000	-	-	-	250,000	-
<i>Subtotal</i>	-	250,000	-	-	-	250,000	-
17 SEWER SYSTEM Rehab							
	2013	2014	2015	2016	2017	Total 5yr CIP	Unfunded
Manhole Rehab	32,000	32,000	40,000	40,000	32,000	176,000	-
Sewer Line Rehab program	77,000	62,500	66,000	72,000	-	277,500	-
Replace Lift Station #4 Pumps & Generator	200,000	-	-	-	-	200,000	-
Replace Force Main to Gravity Sewer	165,000	-	-	-	-	165,000	-
<i>Subtotal</i>	474,000	94,500	106,000	112,000	32,000	818,500	-
18 STORM DRAINAGE Improvements / Replacements							
	2013	2014	2015	2016	2017	Total 5yr CIP	Unfunded
Law Basin Master Plan Channel - Ph 1	-	-	-	-	-	-	4,423,300
Law Basin Master Plan Channel - Ph 2	-	-	-	-	-	-	4,262,200
Law Basin Master Plan Channel	265,360	418,810	-	-	-	684,170	-
Law Basin Master Plan Channel -FEMA PDM Grant 69%	590,640	932,190	-	-	-	1,522,830	-
7th St. at Riverplace Dr. Culvert	-	-	-	-	-	-	120,000
<i>Subtotal</i>	856,000	1,351,000	-	-	-	2,207,000	8,805,500
TOTAL 2013-2017 CIP	10,946,134	6,321,050	4,085,143	3,721,802	10,546,099	35,620,228	59,004,039

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

	2011 ACTUAL	2012 PROJECTED	2013 BUDGET
BEGINNING BALANCES			
General Fund	5,252,543	4,955,433	5,700,581
Park Improvement Fund	1,986,663	2,494,376	2,230,824
Conservation Trust Fund	105,715	262,783	302,932
Capital Improvement Fund	2,835,836	4,600,602	5,582,015
Community / Rec Center Fund	184,140	261,670	262,529
Water Fund	12,338,104	12,407,136	15,040,762
Non-Potable / Kern Fund	248,459	207,901	251,267
Sewer Fund	4,732,527	5,499,515	6,903,257
Storm Drainage Fund	630,938	970,403	1,393,520
Fleet Management Fund	511,065	192,875	109,140
Information Technology Fund	235,094	188,547	108,865
Windsor Building Authority Fund	145,023	145,483	145,478
Facility Services Fund	0	37,213	103,616
BEGINNING BALANCE TOTALS	\$ 29,206,107	\$ 32,223,936	\$ 38,134,785
+ REVENUES			
General Fund	12,406,402	12,376,606	12,299,468
Park Improvement Fund	1,056,954	2,042,650	1,230,308
Conservation Trust Fund	167,430	390,149	165,576
Capital Improvement Fund	9,332,518	5,461,410	4,426,259
Community / Rec Center Fund	1,200,417	1,136,291	924,593
Water Fund	5,335,278	5,500,673	5,415,017
Non-Potable / Kern Fund	827,080	557,589	523,672
Sewer Fund	3,005,419	7,339,709	2,617,881
Storm Drainage Fund	1,234,272	928,296	1,403,205
Fleet Management Fund	849,760	1,186,674	1,079,896
Information Technology Fund	614,519	615,581	718,582
Windsor Building Authority Fund	145,540	145,080	145,000
Facility Services Fund	519,481	596,597	545,571
Total Revenue	36,695,070	38,277,305	31,495,029
= TOTAL FUNDS AVAILABLE	\$ 65,901,177	\$ 70,501,241	\$ 69,629,814
- EXPENDITURES			
General Fund	12,703,513	11,631,458	12,338,917
Park Improvement Fund	549,241	2,306,202	1,249,677
Conservation Trust Fund	10,362	350,000	384,000
Capital Improvement Fund	7,567,752	4,479,997	5,080,214
Community / Rec Center Fund	1,122,887	1,135,432	1,119,352
Water Fund	5,266,247	2,867,047	5,373,675
Non-Potable / Kern Fund	867,638	514,223	768,480
Sewer Fund	2,238,431	5,935,968	2,025,851
Storm Drainage Fund	894,807	505,178	1,262,995
Fleet Management Fund	1,167,950	1,270,409	1,098,217
Information Technology Fund	661,067	695,262	712,120
Windsor Building Authority Fund	145,080	145,085	145,080
Facility Services Fund	482,268	530,193	545,571
Total Expenditures	33,677,241	32,366,456	32,104,148
= ENDING BALANCES			
General Fund	4,955,433	5,700,581	5,661,131
Park Improvement Fund	2,494,376	2,230,824	2,211,456
Conservation Trust Fund	262,783	302,932	84,508
Capital Improvement Fund	4,600,602	5,582,015	4,928,061
Community / Rec Center Fund	261,670	262,529	67,770
Water Fund	12,407,136	15,040,762	15,082,104
Non-Potable / Kern Fund	207,901	251,267	6,459
Sewer Fund	5,499,515	6,903,257	7,495,286
Storm Drainage Fund	970,403	1,393,520	1,533,730
Fleet Management Fund	192,875	109,140	90,819
Information Technology Fund	188,547	108,865	115,328
Windsor Building Authority Fund	145,483	145,478	145,397
Facility Services Fund	37,213	103,616	103,616
ENDING BALANCE TOTALS	\$ 32,223,936	\$ 38,134,785	\$ 37,525,666

Financial Plan

TOWN OF WINDSOR						
CONSOLIDATING FUND STATEMENT - All Funds						
2013 BUDGET						
	2011 Actual	2012 Projected	2013 Budget	2014 Planned	2015 Planned	2016 Planned
<u>Combined Beginning Fund Balances</u>	\$ 29,206,107	\$ 32,223,936	\$ 38,134,785	\$ 37,525,666	\$ 38,192,899	\$ 39,107,184
Revenue Summary						
Budget as Adopted:						
Taxes	11,281,178	12,419,187	12,827,669	13,597,329	14,413,169	15,277,959
Licenses/Permits/Fines	303,934	461,684	356,194	366,880	377,886	389,223
Intergovernmental	1,286,888	1,325,640	1,194,423	1,230,256	1,267,164	1,305,179
Charges for Programs and Services	10,674,576	5,689,527	7,061,472	7,273,317	7,491,516	7,716,262
Impact and Plant Investment Fees	3,374,556	4,421,461	4,110,297	4,233,606	4,360,614	4,491,432
Grants	702,392	1,696,177	1,895,040	723,464	745,168	767,523
Earnings on Investments	144,965	211,853	148,719	153,181	157,776	162,510
Loan Proceeds	-	3,110,543	-	-	-	-
Interfund Loans/Transfers and Other	3,567,577	3,736,600	3,901,213	3,848,698	3,964,159	4,083,084
Total Original Budget	\$ 31,336,065	\$ 33,072,672	\$ 31,495,029	\$ 31,426,731	\$ 32,777,453	\$ 34,193,171
Supplemental Operating Requests	664,239	273,944				
Supplemental Capital Requests	1,475,172	2,922,815				
(Final Acceptance of Infrastructure & Water Fees from Developers)	\$ 3,219,594	\$ 2,007,874	\$ -	\$ -	\$ -	\$ -
Total Final Budget Revenues	\$ 36,695,070	\$ 38,277,305	\$ 31,495,029	\$ 31,426,731	\$ 32,777,453	\$ 34,193,171
Resources Available	\$ 65,901,177	\$ 70,501,241	\$ 69,629,814	\$ 68,952,396	\$ 70,970,352	\$ 73,300,355
Expenditure Summary						
Budget as Adopted:						
Personnel	8,006,645	8,091,963	8,613,639	9,044,321	9,496,537	9,971,364
Operation & Maintenance	6,476,337	7,118,493	7,947,904	8,186,341	8,431,931	8,684,889
Capital Outlay	5,531,796	7,524,063	10,028,965	7,749,785	7,982,278	8,221,747
Debt Service & Interfund Transfers	8,722,072	6,474,162	5,513,641	5,679,050	5,849,422	6,024,904
Total Original Budget	\$ 28,736,850	\$ 29,208,681	\$ 32,104,148	\$ 30,659,497	\$ 31,760,168	\$ 32,902,904
Percentage Change		1.6%	9.9%	-4.5%	3.6%	3.6%
Supplemental Operating Requests	\$ 512,856	\$ 864,658	\$ -	\$ 100,000	\$ 103,000	\$ 106,090
Supplemental Capital Requests	1,207,941	285,243	-	-	-	-
(Final Acceptance of Infrastructure & Water Rights from Developers)	3,219,594	2,007,874	-	-	-	-
Total Final Budget Expenditures	\$ 33,677,241	\$ 32,366,456	\$ 32,104,148	\$ 30,759,497	\$ 31,863,168	\$ 33,008,994
Combined Ending Fund Balances	\$ 32,223,936	\$ 38,134,785	\$ 37,525,666	\$ 38,192,899	\$ 39,107,184	\$ 40,291,361

Infrastructure accepted from developers is reflected at costs detailed in the original development agreement. These do not reflect cash expended by the Town, but are shown as supplemental budget items to comply with accounting and budget law.

The change in fund balance from 2011 to 2013 represents growth from revenues higher than expected with expenditures coming in lower than planned. The fund balance is accumulated over time in various funds to provide for the construction of certain infrastructure and capital projects. Examples of such projects budgeted in 2013 are an additional 3-million gallon water tank, Northern Lights Park development, and extensive street maintenance projects.

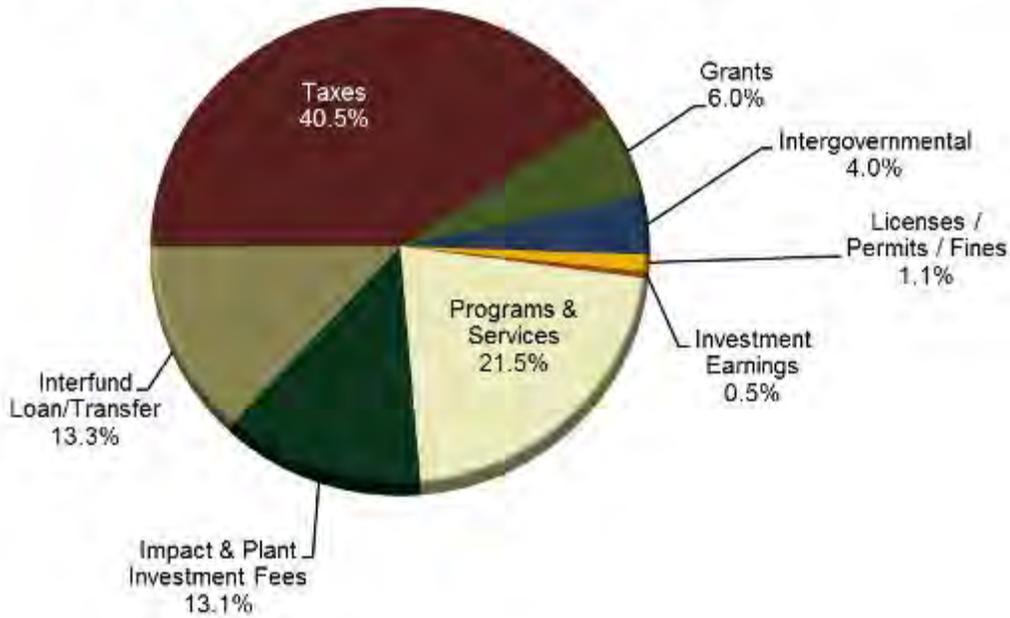
Financial Plan

TOWN OF WINDSOR								
2013 CONSOLIDATING FUND STATEMENT								
2013 BUDGET								
	General Fund	Capital Improvement Fund	Other Governmental Funds*	Water Fund	Sewer Fund	Storm Drainage Fund	Non-Potable Water Fund	TOTAL
Combined Beginning Fund Balances	\$ 5,700,581	\$ 5,582,015	\$ 3,263,384	\$ 15,040,762	\$ 6,903,257	\$ 1,393,520	\$ 251,267	\$ 38,134,785
Revenue Summary								
TAXES	\$ 8,843,584	\$ 3,488,162	\$ 424,511					\$ 12,756,256
LICENSES & PERMITS	205,349							205,349
INTERGOVERNMENTAL	946,390		236,837					1,183,227
CHARGES PROGRAMS/SERVICES	976,714	679,509	1,208,228	\$ 4,418,803	\$ 2,359,157	\$ 811,221	\$ 219,700	10,673,332
FINES	150,845							150,845
GRANTS/CONTRIBUTIONS		252,400		800,000	252,000	590,640		1,895,040
INTERFUND LOANS/TRANSFERS	645,539		2,889,049	62,653			303,972	3,901,213
MISCELLANEOUS GENERAL	402,265		50,000					452,265
EARNINGS ON INVESTMENTS	46,173	6,189	901	133,561	6,724	1,343		194,892
COLLECTIONS FOR OTHERS	82,610							82,610
Total Final Budget Revenue	\$ 12,299,468	\$ 4,426,259	\$ 4,809,526	\$ 5,415,017	\$ 2,617,881	\$ 1,403,205	\$ 523,672	\$ 31,495,029
Resources Available	\$ 18,000,048	\$ 10,008,274	\$ 8,072,910	\$ 20,455,779	\$ 9,521,138	\$ 2,796,725	\$ 774,939	\$ 69,629,814
Expenditure Summary								
PERSONNEL SERVICES	\$ 6,881,053		\$ 1,211,228	\$ 197,795	\$ 246,135	\$ 77,428		\$ 8,613,639
OPERATION & MAINT.	2,937,988	\$ 1,464,347	1,051,032	1,861,705	446,825	132,198	\$ 53,808	7,947,904
INTERFUND LOANS/TRANSFERS	2,519,876		289,431	151,986	312,513	197,369		3,471,174
DEBT SERVICE & TRANSFERS		457,325	156,819	861,222	233,128		333,972	2,042,466
CAPITAL OUTLAY	-	3,158,541	2,172,931	2,673,542	787,250	856,000	380,700	10,028,965
Total Final Budget Expenditures	\$ 12,338,917	\$ 5,080,214	\$ 4,881,441	\$ 5,746,250	\$ 2,025,851	\$ 1,262,995	\$ 768,480	\$ 32,104,148
ENDING FUND BALANCE	\$ 5,661,131	\$ 4,928,061	\$ 3,191,469	\$ 14,709,529	\$ 7,495,286	\$ 1,533,730	\$ 6,459	\$ 37,525,666
Inc (Dec) in Fund Balance	\$ (39,449)	\$ (653,954)	\$ (71,915)	\$ (331,233)	\$ 592,030	\$ 140,210	\$ (244,808)	\$ (609,119)

*Includes these non-major funds: Park Improvement, Conservation Trust, Community Recreation Center, Fleet Maintenance, Information Technology, Facility Services and Windsor Building Authority Funds.

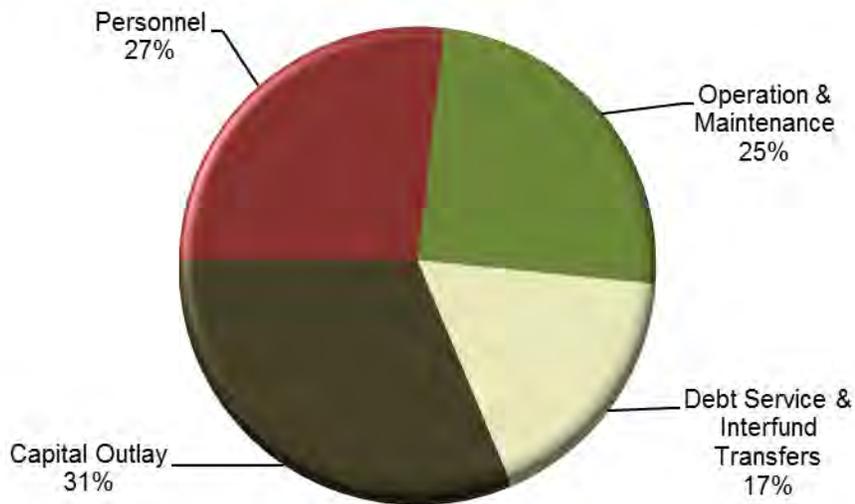
The change in fund balance represents the net difference between the total revenues and total expenses. For the 2013 Budget, revenues are less than the expenses by \$609,119. This represents spending of accumulated fund balance on one-time expenditures and does not indicate a negative operating budget. Total capital outlay for 2013 is budgeted at \$10,028,965. If these one-time expenditures did not occur, the fund balance would actually increase by \$9,419,845.

2013 REVENUE SOURCES of FUNDS



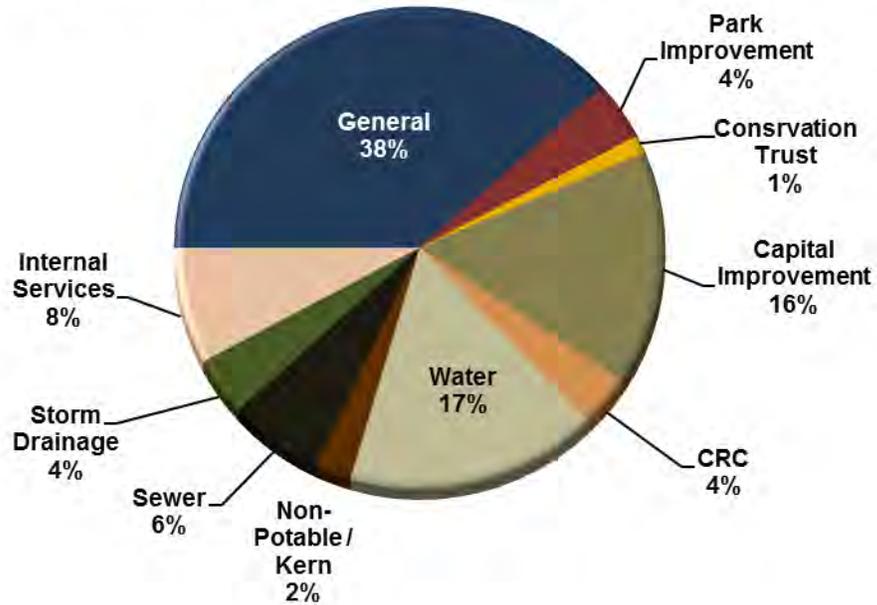
The primary external sources of revenue in the 2013 Budget are taxes, programs and services, impact and plant investment fees.

2013 EXPENDITURE by CATEGORY



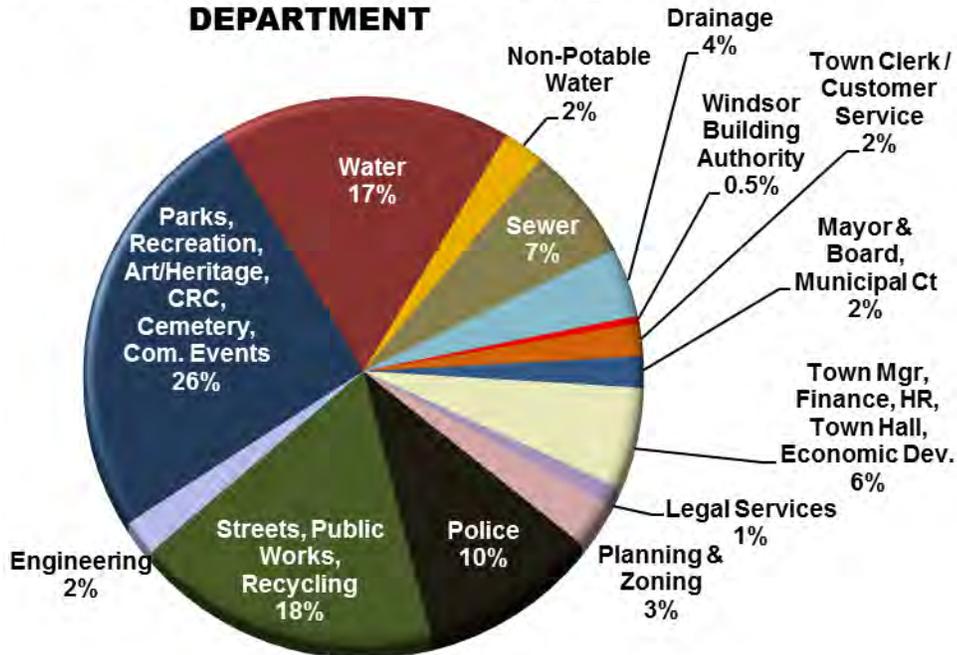
The primary use of revenue in the 2013 Budget is capital outlay and personnel services.

2013 BUDGET: EXPENDITURES by FUND



The General, Water and Capital Improvement Funds make up 71% of the 2013 Budget primarily due to personnel services and operating and maintenance expenses in the General Fund, with the largest Capital expenditure in the Water Fund (new water tank).

2013 BUDGET: EXPENDITURES by DEPARTMENT



Parks, Recreation and Culture departments make up 26% of the 2013 Budget. They are tasked with budgeting and managing the Community Recreation Center, building the Northern Lights Park and multiple trails in 2013.

INDIVIDUAL FUND SUMMARIES

**TOWN OF WINDSOR
GENERAL FUND SUMMARY
2013 BUDGET**

	2009	2010	2011	2012	2012	2013
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
BEGINNING FUND BALANCE	\$ 1,819,332	\$ 3,828,003	\$ 5,170,694	\$ 5,415,494	\$ 4,955,433	\$ 5,700,581
REVENUES						
TAXES	7,879,499	8,623,370	9,317,586	8,491,845	9,084,148	8,843,584
LICENSES & PERMITS	243,329	137,555	181,021	191,704	297,471	205,349
INTERGOVERNMENTAL	1,870,833	1,521,788	979,121	949,343	925,929	946,390
SERVICES	774,371	894,389	924,877	921,396	934,842	976,714
FINES	109,153	165,410	122,913	123,076	164,213	150,845
INTERFUND TRANSFERS	564,098	644,760	681,084	681,015	681,015	645,539
MISCELLANEOUS GENERAL	1,810,969	187,567	128,901	159,149	172,299	448,438
COLLECTIONS FOR OTHERS	6,961	60,240	70,900	61,351	116,689	82,610
Total Revenue	\$13,259,212	\$12,235,078	\$12,406,402	\$11,578,878	\$12,376,606	\$12,299,468
RESOURCES AVAILABLE	\$15,160,394	\$16,144,931	\$17,658,945	\$16,994,371	\$17,332,039	\$18,000,048
EXPENDITURE SUMMARY						
PERSONNEL SERVICES	6,165,138	6,250,837	6,285,139	6,694,468	6,449,274	6,881,053
OPERATION & MAINT.	3,556,435	3,203,223	2,728,549	2,993,291	2,843,615	2,937,988
DEBT SERVICE / TRANSFERS	1,528,969	1,438,328	3,689,824	2,740,280	2,338,570	2,519,876
Total Expenditures	\$11,250,541	\$10,892,388	\$12,703,513	\$12,428,039	\$11,631,458	\$12,338,917
EXPENDITURE DETAIL						
Town Clerk & Customer Service	\$ 164,727	\$ 512,314	\$ 476,273	\$ 544,564	\$ 530,348	\$ 527,426
Mayor & Town Board	92,011	288,582	2,015,870	1,090,631	630,984	470,308
Municipal Court	2,112	17,985	17,904	19,664	17,098	19,659
Town Manager	57,591	290,037	222,121	254,182	247,278	277,826
Finance	06,766	514,201	575,965	533,249	533,545	579,638
Human Resources	39,685	264,258	300,832	358,080	321,501	345,699
Tornado Administration	4,553	228,195	-	-	-	-
Legal Services	23,861	549,140	461,016	370,000	407,265	370,000
Planning & Zoning	86,895	552,897	499,034	522,474	496,804	809,677
Economic Development	-	-	94,230	192,140	194,252	182,527
Police	,151,584	2,109,844	2,350,679	2,559,268	2,496,308	2,685,654
Recycling	-	-	-	-	-	41,470
Streets & Alleys	66,081	893,124	908,677	963,992	927,851	949,735
Public Works	26,956	442,385	403,246	398,028	389,999	424,111
Engineering	69,194	550,651	565,856	583,852	577,871	600,833
Cemetery	20,232	96,690	96,805	116,653	108,477	112,878
Community Events	-	-	-	103,485	93,777	106,411
Forestry	71,570	267,148	424,084	357,263	311,217	309,139
Recreation	,484,303	1,559,498	1,547,228	1,598,219	1,567,293	1,668,558
Aquatics	197,387	211,898	203,558	219,266	188,446	189,884
Parks	,081,670	996,426	1,003,073	1,150,401	1,115,063	1,178,951
Safety / Loss Control	9,205	7,776	13,595	10,000	13,165	15,510
Art & Heritage	601,251	228,776	274,259	245,508	237,223	253,595
Town Hall	541,618	309,275	247,921	235,833	225,585	219,428
Police Pension	1,287	1,287	1,287	1,287	107	-
Total Expenditure Detail	\$11,250,541	\$10,892,388	\$12,703,513	\$12,428,039	\$ 11,631,458	\$12,338,917
ENDING FUND BALANCE	\$ 3,909,852	\$ 5,252,543	\$ 4,955,433	\$ 4,566,333	\$ 5,700,581	\$ 5,661,131

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
2013 BUDGET**

	2009	2010	2011	2012	2012	2013
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
BEGINNING FUND BALANCE	\$1,574,454	\$1,692,144	\$1,986,663	\$2,116,600	\$2,494,376	\$2,230,824
REVENUES						
LARIMER CO OPEN SPACE	50,099	57,345	69,535	56,672	93,025	71,413
PARK FEES	388,316	539,274	986,452	641,881	1,948,958	1,158,228
INTEREST	3,733	1,958	967	998	667	667
GRANTS	83,466	4,984	-	-	-	-
OTHER	10,000	-	-	-	-	-
Total Revenue	\$ 535,614	\$ 603,561	\$1,056,954	\$ 699,550	\$2,042,650	\$1,230,308
RESOURCES AVAILABLE	\$2,110,068	\$2,295,705	\$3,043,617	\$2,816,150	\$4,537,026	\$3,461,133
EXPENDITURE SUMMARY						
OPERATION & MAINT.	-	1,300	9,391	10,000	10,500	10,000
DEBT SERVICE & TRANSFERS	327,662	277,742	76,914	76,914	76,914	24,246
CAPITAL OUTLAY	90,262	30,000	462,937	2,414,917	2,218,788	1,215,431
Total Expenditures	\$ 417,924	\$ 309,042	\$ 549,241	\$2,501,831	\$2,306,202	\$1,249,677
EXPENDITURE DETAIL						
Poudre Trail	60,262	-	9,000	35,000	10,500	35,000
Windsor Trail System	-	(49,920)	-	-	-	118,000
Diamond Valley	-	-	31,391	387,500	288,498	-
Boardwalk Park	-	1,300	401,937	-	-	-
General Park Development	76,914	76,914	76,914	76,914	76,914	24,246
Eastman Park	-	-	-	12,000	12,000	60,000
Windsor Highlands	250,748	250,748	-	-	-	-
Brunner Farm Park	-	-	-	400,000	457,493	-
Stonehenge Park	30,000	30,000	30,000	30,000	30,000	30,000
Bison Ridge Park	-	-	-	330,417	450,747	-
Poudre Heights Park	-	-	-	1,200,000	956,779	-
Northern Lights Park	-	-	-	30,000	23,271	982,431
Total Expenditure Detail	\$ 417,924	\$ 309,042	\$ 549,241	\$2,501,831	\$2,306,202	\$1,249,677
ENDING FUND BALANCE	\$1,692,144	\$1,986,663	\$2,494,376	\$ 314,319	\$2,230,824	\$2,211,456

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
2013 BUDGET**

	2009	2010	2011	2012	2012	2013
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
BEGINNING FUND BALANCE	\$ 49,920	\$168,349	\$105,715	\$273,863	\$262,783	\$302,932
REVENUES						
LOTTERY	136,046	138,942	167,332	151,370	189,997	165,424
INTEREST	385	149	98	122	152	152
GRANTS	(3)	-	-	200,000	200,000	-
Total Revenue	\$136,428	\$139,091	\$167,430	\$351,492	\$390,149	\$165,576
RESOURCES AVAILABLE	\$186,348	\$307,441	\$273,145	\$625,355	\$652,932	\$468,508
EXPENDITURE SUMMARY						
OPERATION & MAINT.	18,000	18,000	9,000	10,000	10,000	10,000
DEBT SERVICE & TRANSFERS	-	49,920	-	-	-	-
CAPITAL OUTLAY	(2)	133,806	1,362	340,000	340,000	374,000
Total Expenditures	\$ 17,998	\$201,725	\$ 10,362	\$350,000	\$350,000	\$384,000
EXPENDITURE DETAIL						
Poudre Trail	17,998	151,806	9,000	10,000	10,000	260,000
Windsor Lake Trail	-	49,920	1,362	340,000	340,000	124,000
Total Expenditure Detail	\$ 17,998	\$201,725	\$ 10,362	\$350,000	\$350,000	\$384,000
ENDING FUND BALANCE	\$168,349	\$105,715	\$262,783	\$275,355	\$302,932	\$ 84,508

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
2013 BUDGET**

	2009	2010	2011	2012	2012	2013
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
BEGINNING FUND BALANCE	\$6,509,252	\$2,673,340	\$ 2,835,836	\$3,513,443	\$ 4,600,602	\$ 5,582,015
REVENUES						
SEVERANCE TAX	-	-	-	170,232	266,439	187,292
SALES TAX	1,832,259	1,932,891	2,161,721	1,935,794	2,104,485	2,066,365
USE TAX	888,669	741,270	993,765	898,851	1,968,480	1,234,505
TRAFFIC IMPACT FEES	430,640	436,938	602,901	483,895	998,688	679,509
INTEREST	35,489	21,710	6,262	7,423	6,189	6,189
GRANTS / CONTRIBUTIONS	467,757	1,795,720	414,439	48,000	34,000	252,400
ACCEPTED INFRASTRUCTURE	4,899,044	584,637	2,413,585	-	-	-
OTHER	368,073	753,525	2,739,847	1,250,000	83,129	-
Total Revenue	\$8,921,931	\$6,266,690	\$9,332,518	\$4,794,195	\$5,461,410	\$4,426,259
RESOURCES AVAILABLE	\$15,431,183	\$8,940,030	\$12,168,354	\$8,307,638	\$10,062,012	\$10,008,274
EXPENDITURE SUMMARY						
OPERATION & MAINT.	1,017,070	1,048,542	827,799	1,426,178	1,452,104	1,464,347
DEBT SERVICE & TRANSFERS	2,387,805	640,647	1,510,239	792,917	1,564,207	457,325
CAPITAL OUTLAY	9,352,969	4,415,005	5,229,714	2,686,088	1,463,685	3,158,541
Total Expenditures	\$12,757,843	\$6,104,194	\$ 7,567,752	\$4,905,182	\$ 4,479,997	\$ 5,080,214
EXPENDITURES BY DIVISION						
Town Clerk / Customer Service	-	-	6,302	-	-	5,000
Mayor & Town Board	200,000	295,000	357,653	262,653	262,653	62,653
Town Manager	35	33,498	44,772	-	-	-
Finance / Information Systems	318,970	-	-	-	-	-
Police	662,705	(491,494)	263,249	163,680	160,390	158,300
Streets	7,172,336	2,519,185	5,562,644	3,480,762	3,395,420	3,913,383
Public Works	-	20,317	1,944	-	-	150,000
Cemetery	-	-	-	-	-	100,000
Windsor Lake / Trails System	413,677	298,029	-	-	-	3,450
Covenant Park	-	-	-	-	-	28,520
Diamond Valley	33,157	-	1,210,243	791,944	437,659	12,000
Forestry	-	-	-	25,144	54,585	-
Recreation	-	225,416	5,087	10,000	10,000	34,000
Parks	8,972	13,386	113	28,000	26,000	27,000
Chimney Park Pool	153,654	43,684	3,936	-	-	115,546
Art & Heritage	390,149	6,663	-	30,000	30,000	50,000
Town Hall	2,488,216	2,910,926	38,755	-	-	1,150
Windsor West Park	-	50,396	-	-	-	-
Main Park	-	32,421	-	-	-	144,332
Boardwalk Park	133,197	48,901	13,926	-	18,400	6,950
Chimney Park	782,775	97,866	19,435	-	11,338	40,653
Windsor Village Park	-	-	5,483	-	-	159,675
Eastman Park	-	-	5,634	-	-	28,980
Windsor Highland Park	-	-	-	-	-	19,148
Brunner Farm Park	-	-	-	23,000	14,547	-
Community Recreation Center	-	-	25,142	90,000	59,006	19,475
Facility Services	-	-	3,435	-	-	-
Total Expenditure Detail	\$12,757,843	\$6,104,194	\$ 7,567,752	\$4,905,182	\$ 4,479,997	\$ 5,080,214
ENDING FUND BALANCE	\$ 2,673,340	\$2,835,836	\$ 4,600,602	\$3,402,456	\$ 5,582,015	\$ 4,928,061

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
2013 BUDGET**

	2009	2010	2011	2012	2012	2013
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
BEGINNING FUND BALANCE	\$ 270,360	\$ 117,744	\$ 184,140	\$ 250,983	\$ 261,670	\$ 262,529
REVENUES						
SALES TAX	272,042	322,148	351,925	322,632	350,641	341,571
USE TAX	59,279	50,377	67,211	60,254	131,232	82,940
INTEREST	487	253	127	130	84	82
SERVICES	74,188	82,658	86,047	75,850	54,334	50,000
INTERFUND TRANSFERS	600,000	695,000	695,000	600,000	600,000	450,000
OTHER	471	9,674	107	-	-	-
Total Revenue	\$1,006,468	\$1,160,109	\$1,200,417	\$1,058,867	\$1,136,291	\$ 924,593
RESOURCES AVAILABLE	\$1,276,828	\$1,277,853	\$1,384,557	\$1,309,850	\$1,397,961	\$1,187,122
EXPENDITURES						
PERSONNEL SERVICES	452,909	421,238	376,087	379,675	372,639	351,992
OPERATION & MAINT.	248,674	230,861	140,524	145,207	124,829	135,599
DEBT SERVICE & TRANSFERS	457,502	441,614	606,276	689,922	637,965	631,760
Total Expenditures	\$1,159,085	\$1,093,712	\$1,122,887	\$1,214,804	\$1,135,432	\$1,119,352
ENDING FUND BALANCE	\$ 117,744	\$ 184,140	\$ 261,670	\$ 95,045	\$ 262,529	\$ 67,770

Community Recreation Center Fund (CRCF) – This non-major governmental fund is another special revenue fund type which is funded by sales tax, construction use tax, grants, and facility user fees. The expenditures represent operating and cost of construction.

**TOWN OF WINDSOR
WATER FUND
2013 BUDGET**

	2009	2010	2011	2012	2012	2013
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
BEGINNING FUND BALANCE	\$3,590,321	\$3,961,623	\$4,426,132	\$5,757,746	\$5,313,253	\$ 6,965,660
REVENUES						
WATER SALES	2,600,410	2,917,802	3,001,360	3,187,094	3,627,212	3,309,221
INTEREST	102,542	72,610	130,971	111,502	197,103	133,561
GRANTS	30,985	-	30,570	-	14,058	-
OTHER FEES & CHARGES	166,432	148,640	236,478	164,833	346,596	243,905
Total Revenue	\$2,900,369	\$3,139,052	\$3,399,379	\$3,463,429	\$4,184,968	\$ 3,686,687
RESOURCES AVAILABLE	\$6,490,690	\$7,100,675	\$7,825,511	\$9,221,175	\$9,498,221	\$10,652,347
EXPENDITURES						
PERSONNEL SERVICES	203,578	190,116	194,821	197,043	190,548	197,795
SYSTEM OPERATION & MAINT.	1,895,170	2,021,457	1,872,559	1,630,096	1,864,167	1,861,705
DEBT SERVICE & TRANSFERS	390,246	414,506	444,879	471,836	471,836	488,647
CAPITAL OUTLAY	40,072	48,464	-	6,100	6,010	150,000
Total Expenditures	\$2,529,066	\$2,674,543	\$2,512,259	\$2,305,075	\$2,532,561	\$ 2,698,147
ENDING FUND BALANCE	\$3,961,623	\$4,426,132	\$5,313,253	\$6,916,100	\$6,965,660	\$ 7,954,200

**WATER PLANT INVESTMENT FEES
2013 BUDGET**

	2009	2010	2011	2012	2012	2013
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
BEGINNING FUND BALANCE	\$6,226,610	\$6,706,301	\$7,295,901	\$7,514,476	\$6,986,247	\$7,905,766
REVENUE						
PLANT INVESTMENT FEES	343,514	401,651	790,409	684,642	1,191,352	794,471
GRANTS	-	-	-	150,000	-	800,000
LOANS FROM OTHER FUNDS	250,748	250,748	62,653	62,653	62,653	62,653
OTHER	377,645	574,180	944,686	-	-	-
Total Revenue	\$ 971,907	\$1,226,580	\$1,797,748	\$ 897,295	\$1,254,005	\$1,657,124
RESOURCES AVAILABLE	\$7,198,518	\$7,932,881	\$9,093,649	\$8,411,771	\$8,240,252	\$9,562,890
EXPENDITURES						
LOANS / TRANSFERS TO OTHER FUNDS	-	285,000	1,401,966	776,986	151,986	151,986
OVERSIZE LINES	3,864	-	-	50,000	-	-
TRANSMISSION MAINS	377,645	228,230	552,686	-	-	-
SYSTEM IMPROVEMENTS	110,707	123,750	152,750	412,000	182,500	2,283,000
Total Expenditures	\$ 492,217	\$ 636,980	\$2,107,402	\$1,238,986	\$ 334,486	\$2,434,986
ENDING FUND BALANCE	\$6,706,301	\$7,295,901	\$6,986,247	\$7,172,785	\$7,905,766	\$7,127,904

**DEVELOPMENT RAW WATER
2013 BUDGET**

	2009	2010	2011	2012	2012	2013
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
BEGINNING FUND BALANCE	\$1,050,826	\$1,098,951	\$616,071	\$305,673	\$107,637	\$169,336
REVENUES						
RAW WATER FEES	103,055	13,770	138,151	16,232	61,699	71,207
Total Revenue	\$ 103,055	\$ 13,770	\$138,151	\$ 16,232	\$ 61,699	\$ 71,207
RESOURCES AVAILABLE	\$1,153,881	\$1,112,721	\$754,222	\$321,905	\$169,336	\$240,542
EXPENDITURES						
WATER SHARES	54,930	496,650	646,586	321,905	-	240,542
Total Expenditures	\$ 54,930	\$496,650	\$646,586	\$321,905	-	\$240,542
ENDING FUND BALANCE	\$1,098,951	\$616,071	\$107,637	\$ 0	\$169,336	\$ 0

**NON-POTABLE WATER / KERN RESERVOIR FUND
2013 BUDGET**

	2009	2010	2011	2012	2012	2013
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
BEGINNING FUND BALANCE	\$519,220	(\$57,541)	\$ 248,459	\$533,292	\$207,901	\$251,267
REVENUES						
RAW WATER FEES	356,416	198,192	214,606	219,700	232,968	219,700
INTEREST	-	45,333	-	-	-	-
GRANTS	-	-	114,571	-	20,649	-
TRANSFER IN	-	610,041	269,880	303,972	303,972	303,972
OTHER	-	-	228,024	-	-	-
Total Revenue	\$356,416	\$853,565	\$ 827,080	\$523,672	\$557,589	\$523,672
RESOURCES AVAILABLE	\$875,637	\$796,024	\$1,075,539	\$1,056,964	\$765,490	\$774,939
EXPENDITURES						
OPERATION & MAINT.	479,842	136,285	70,703	62,751	53,245	53,808
LOANS / TRANSFERS TO OTHER FUNDS	303,972	333,858	356,160	333,792	333,792	333,972
NON-POTABLE WATER SHARES	-	-	-	-	-	200,000
CAPITAL OUTLAY	149,364	77,423	440,774	140,668	127,186	180,700
Total Expenditures	\$933,178	\$547,565	\$867,638	\$537,211	\$514,223	\$768,480
ENDING FUND BALANCE	(\$57,541)	\$248,459	\$207,901	\$519,753	\$251,267	\$ 6,459

**TOWN OF WINDSOR
SEWER FUND
2013 BUDGET**

	2009	2010	2011	2012	2012	2013
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
BEGINNING FUND BALANCE	\$1,286,122	\$1,284,073	\$1,821,604	\$2,269,204	\$2,402,369	\$3,071,316
REVENUES						
SEWER SERVICE	1,631,304	1,610,672	1,638,671	1,624,128	1,681,348	1,643,537
INTEREST	8,473	4,905	1,971	2,716	2,488	2,488
OTHER	24,991	28,187	42,276	30,509	42,661	35,070
Total Revenue	\$1,664,769	\$1,643,763	\$1,682,918	\$1,657,354	\$1,726,497	\$1,681,095
RESOURCES AVAILABLE	\$2,950,891	\$2,927,836	\$3,504,522	\$3,926,557	\$4,128,866	\$4,752,411
EXPENDITURES						
PERSONNEL SERVICES	268,850	241,272	234,127	244,835	240,135	246,135
SYSTEM OPERATION & MAINT.	492,202	493,179	423,881	418,957	480,804	446,825
DEBT SERVICE & TRANSFERS	731,895	257,151	304,077	306,534	306,533	312,513
CAPITAL OUTLAY	173,871	114,630	140,069	193,000	30,079	535,250
Total Expenditures	\$1,666,818	\$1,106,232	\$1,102,153	\$1,163,326	\$1,057,550	\$1,540,723
ENDING FUND BALANCE	\$1,284,073	\$1,821,604	\$2,402,369	\$2,763,231	\$3,071,316	\$3,211,688

**TOWN OF WINDSOR
SEWER PLANT INVESTMENT FEE
2013 BUDGET**

	2009	2010	2011	2012	2012	2013
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
BEGINNING FUND BALANCE	\$2,740,053	\$2,797,766	\$2,910,923	\$3,710,308	\$3,097,146	\$3,831,940
REVENUES						
PLANT INVESTMENT FEES	366,618	328,967	636,141	438,681	1,076,543	680,550
INTEREST	14,427	8,351	3,545	4,625	4,236	4,236
GRANTS	-	-	142,813	1,673,890	1,421,890	252,000
OTHER (Loan Proceeds)	1,956,619	74,400	540,003	2,568,867	3,110,543	-
Total Revenue	\$2,337,664	\$ 411,718	\$1,322,501	\$4,686,063	\$5,613,212	\$ 936,787
RESOURCES AVAILABLE	\$5,077,717	\$3,209,485	\$4,233,424	\$8,396,371	\$8,710,358	\$4,768,727
EXPENDITURES						
LOANS / TRANSFERS TO OTHER FUNDS	-	210,000	-	-	231,318	233,128
PLANT IMPROVEMENTS	323,332	14,162	579,777	4,829,100	4,577,100	252,000
SYSTEM IMPROVEMENTS	-	-	16,498	220,000	70,000	-
TRANSMISSION MAINS	1,956,619	74,400	540,003	-	-	-
Total Expenditures	\$2,279,951	\$ 298,562	\$1,136,277	\$5,049,100	\$4,878,418	\$ 485,128
ENDING FUND BALANCE	\$2,797,766	\$2,910,923	\$3,097,146	\$3,347,271	\$3,831,940	\$4,283,599

**TOWN OF WINDSOR
STORM DRAINAGE FUND
2013 BUDGET**

	2009	2010	2011	2012	2012	2013
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
BEGINNING FUND BALANCE	\$85,514	\$133,054	\$191,458	\$234,078	\$271,983	\$244,940
REVENUES						
STORMWATER SERVICE	208,313	213,110	222,169	214,065	218,387	217,889
MOSQUITO CONTROL FEES	75,789	77,359	79,653	81,876	81,621	86,700
<i>Total Revenue</i>	\$284,102	\$290,469	\$341,822	\$295,941	\$300,007	\$304,589
RESOURCES AVAILABLE	\$369,616	\$423,523	\$533,281	\$530,019	\$571,991	\$549,529
EXPENDITURES						
PERSONNEL SERVICES	79,042	80,467	86,243	90,905	71,877	77,428
SYSTEM OPERATION & MAINT.	117,573	116,430	123,098	194,474	209,791	132,198
DEBT SERVICE & TRANSFERS	39,947	26,857	51,957	45,383	45,383	45,383
CAPITAL OUTLAY	-	8,310	-	-	-	-
<i>Total Expenditures</i>	\$236,562	\$232,065	\$261,297	\$330,762	\$327,050	\$255,009
ENDING FUND BALANCE	\$133,054	\$191,458	\$271,983	\$199,257	\$244,940	\$294,520

**TOWN OF WINDSOR
STORM DRAINAGE PLANT INVESTMENT FEE
2013 BUDGET**

	2009	2010	2011	2012	2012	2013
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
BEGINNING FUND BALANCE	\$275,614	\$649,077	\$439,480	\$501,598	\$698,420	\$1,148,580
REVENUES						
PLANT INVEST FEES	451,673	363,834	534,278	423,636	621,775	506,633
INTEREST	2,678	1,215	685	802	933	1,343
GRANTS	77,999	-	-	279,225	5,580	590,640
OTHER	1,157,303	281,406	357,487	-	-	-
<i>Total Revenue</i>	\$1,689,654	\$646,455	\$892,449	\$703,663	\$628,288	\$1,098,616
RESOURCES AVAILABLE	\$1,965,268	\$1,295,533	\$1,331,929	\$1,205,261	\$1,326,708	\$2,247,196
EXPENDITURES						
DRAINAGE MASTER PLAN	-	-	-	-	-	310,000
DEBT SERVICE & TRANSFERS	-	535,041	117,914	151,986	151,986	151,986
REPLACEMENT LINES	3,751	-	-	-	-	-
DRAINAGE IMPROVEMENTS	1,312,440	321,012	515,596	492,300	26,142	546,000
<i>Total Expenditures</i>	\$1,316,191	\$856,053	\$633,509	\$644,286	\$178,128	\$1,007,986
ENDING FUND BALANCE	\$649,077	\$439,480	\$698,420	\$560,975	\$1,148,580	\$1,239,210

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
2013 BUDGET**

	2009	2010	2011	2012	2012	2013
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
BEGINNING FUND BALANCE	\$ 678,952	\$ 681,368	\$ 511,065	\$ 313,933	\$ 192,875	\$ 109,140
REVENUES						
CHARGES FOR SERVICE TRANSFERS	934,310	599,016	849,760	1,035,674	1,035,674	1,029,896
GRANTS	53,733	741	-	-	-	-
OTHER	107,617	59,164	-	101,000	151,000	50,000
Total Revenue	\$1,095,660	\$ 658,921	\$ 849,760	\$1,136,674	\$1,186,674	\$1,079,896
RESOURCES AVAILABLE	\$1,774,612	\$1,340,289	\$1,360,825	\$1,450,607	\$1,379,549	\$1,189,036
EXPENDITURES						
PERSONNEL SERVICES	211,555	238,411	251,858	256,290	244,514	271,257
OPERATION & MAINT.	268,645	259,733	286,829	346,185	349,326	343,460
CAPITAL OUTLAY	613,044	331,079	629,262	732,456	676,569	483,500
Total Expenditures	\$1,093,244	\$ 829,224	\$1,167,950	\$1,334,931	\$1,270,409	\$1,098,217
ENDING FUND BALANCE	\$ 681,368	\$ 511,065	\$ 192,875	\$ 115,676	\$ 109,140	\$ 90,819

**TOWN OF WINDSOR
INFORMATION TECHNOLOGY FUND
2013 BUDGET**

	2009	2010	2011	2012	2012	2013
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
BEGINNING FUND BALANCE	\$ 89	\$177,492	\$235,094	\$185,231	\$188,547	\$108,865
REVENUES						
CHARGES FOR SERVICE TRANSFERS	940,955	676,571	614,519	615,582	615,581	718,582
Total Revenue	\$940,955	\$676,571	\$614,519	\$615,582	\$615,581	\$718,582
RESOURCES AVAILABLE	\$941,044	\$854,063	\$849,614	\$800,813	\$804,128	\$827,447
EXPENDITURES						
PERSONNEL SERVICES	239,822	225,709	241,336	248,507	190,639	247,953
OPERATION & MAINT.	308,725	253,681	357,626	381,300	392,909	352,428
DEBT SERVICE & TRANSFER	-	-	10,786	12,592	12,592	11,739
CAPITAL OUTLAY	215,005	139,579	51,318	92,650	99,122	100,000
Total Expenditures	\$763,552	\$618,968	\$661,067	\$735,049	\$695,262	\$712,120
ENDING FUND BALANCE	\$177,492	\$235,094	\$188,547	\$ 65,764	\$108,865	\$115,328

**TOWN OF WINDSOR
FACILITY SERVICES FUND
2013 BUDGET**

	2009	2010	2011	2012	2012	2013
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
BEGINNING FUND BALANCE	\$0	\$0	\$ 0	\$ 2,235	\$ 37,213	\$103,616
REVENUES						
CHARGES FOR SERVICE TRANSFERS	-	-	519,481	596,596	596,597	545,571
<i>Total Revenue</i>	\$0	\$0	\$519,481	\$596,596	\$596,597	\$545,571
RESOURCES AVAILABLE	\$0	\$0	\$519,481	\$598,830	\$633,810	\$649,187
EXPENDITURES						
PERSONNEL SERVICES	-	-	337,035	341,231	332,337	340,026
OPERATION & MAINT.	-	-	139,234	203,365	191,856	199,545
DEBT SERVICE & TRANSFER	-	-	6,000	6,000	6,000	6,000
<i>Total Expenditures</i>	\$0	\$0	\$482,268	\$550,596	\$530,193	\$545,571
ENDING FUND BALANCE	\$0	\$0	\$ 37,213	\$ 48,235	\$103,616	\$103,616

**TOWN OF WINDSOR
WINDSOR BUILDING AUTHORITY FUND
2013 BUDGET**

	2009	2010	2011	2012	2012	2013
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
BEGINNING FUND BALANCE	\$ 0	\$ (77)	\$145,023	\$146,067	\$145,483	\$145,478
REVENUES						
INTEREST	-	1,016	341	23	-	-
DONATED ASSETS	157,853	-	-	-	-	-
INTERFUND TRANSFERS	-	2,379,440	145,080	145,080	145,080	145,000
OTHER (Loan Proceeds)	-	3,000,090	119	-	-	-
<i>Total Revenue</i>	\$157,853	\$5,380,547	\$145,540	\$145,103	\$145,080	\$145,000
RESOURCES AVAILABLE	\$157,853	\$5,380,470	\$290,563	\$291,170	\$290,563	290,478
EXPENDITURES						
OPERATION & MAINT.	77	3,594	-	-	5	-
DEBT SERVICE & TRANSFERS	-	201,892	145,080	145,080	145,080	145,080
CAPITAL OUTLAY	157,853	5,029,961	-	-	-	-
<i>Total Expenditures</i>	\$157,930	\$5,235,447	\$145,080	\$145,080	\$145,085	\$145,080
ENDING FUND BALANCE	\$ (77)	\$ 145,023	\$145,483	\$146,090	\$145,478	\$145,397

Fleet Management, Information Technology, Facility Services and Windsor Building Authority Funds – These are non-major proprietary internal service funds. They provide services to other departments or agencies of the Town, or to other governments, on a cost-reimbursement basis.

ENDING FUND BALANCE ANALYSIS

The continuous growth over the past several years has provided the Town with solid revenue streams, even in times of the more recent slowing economy. Timely planning and legislation have focused on the idea of “growth paying for itself,” by enacting plant investment fees, impact fees and use taxes on new construction.

The idea of growth paying for itself is a two-piece equation. The first piece being the collection of the aforementioned impact fees to pay for the construction of the additional infrastructure required to service the growth. The second piece involves the ongoing operating and maintenance costs of the infrastructure after the initial construction. This aspect is the basis of the question “what happens when the growth stops?” To answer this question, the Town of Windsor financial policy prohibits the use of plant investment or impact fees to pay for operations and maintenance. The premise being that recurring fees and taxes are designed to fund these costs, long after the initial fees have been used for construction, assuring the continued viability of Town operations “when the growth stops.”

Pursuant to financial planning policy, the Town aims to maintain general governmental and enterprise fund balances equal to 1-2 months (8-16%) of operating expenditures for all operating funds, and/or 10% of current year revenue. 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 ¹	\$ 5,700,581	\$12,299,468	\$12,338,917	\$ 5,661,131	-0.7%	\$ (39,449)	46.0%	5.5	Yes
Park Improve Fund ²	2,230,824	1,230,308	1,249,677	2,211,456	-0.9%	(19,368)	179.7%	21.2	Yes
Conservation Trust Fund ³	302,932	165,576	384,000	84,508	-72.1%	(218,424)	51.0%	2.6	Yes
Capital Improve Fund ⁴	5,582,015	4,426,259	5,080,214	4,928,061	-11.7%	(653,954)	111.3%	11.6	Yes
Community Rec Center Fund ⁵	262,529	924,593	1,119,352	67,770	-74.2%	(194,759)	7.3%	0.7	No
Water Fund O&M ⁶	6,965,660	3,686,687	2,698,147	7,954,200	14.2%	988,540	215.8%	35.4	Yes
Water Fund PIF ⁷	7,905,766	1,657,124	2,434,986	7,127,904	-9.8%	(777,862)	430.1%	35.1	Yes
Water Fund Raw Water Res. ⁸	169,336	71,207	240,542	-	100.0%	(169,336)	0.0%	0.0	No
Non-Potable. Kern Fund ⁹	251,267	523,672	768,480	6,459	-97.4%	(244,808)	1.2%	0.1	No
Sewer Fund O&M ¹⁰	3,071,316	1,681,095	1,540,723	3,211,688	4.6%	140,372	191.0%	25.0	Yes
Sewer Fund PIF ¹¹	3,831,940	936,787	485,128	4,283,599	11.8%	451,658	457.3%	106.0	Yes
Storm Drain O&M ¹²	244,940	304,589	255,009	294,520	20.2%	49,580	96.7%	13.9	Yes
Storm Drain PIF ¹³	1,148,580	1,098,616	1,007,986	1,239,210	7.9%	90,630	112.8%	14.8	Yes
Fleet Management ¹⁴	109,140	1,079,896	1,098,217	90,819	-16.8%	(18,321)	8.4%	1.0	No
Information Technology ¹⁵	108,865	718,582	712,120	115,328	5.9%	6,462	16.0%	1.9	Yes
Windsor Bldg Authority ¹⁶	145,478	145,000	145,080	145,397	-0.1%	(80)	100.3%	12.0	Yes
Facility Services ¹⁷	103,616	545,571	545,571	103,616	0.0%	-	19.0%	2.3	Yes
All Funds Total	\$38,134,785	\$31,495,029	\$32,104,148	\$37,525,666	-1.6%	\$(609,120)	119.1%	14.0	Yes

Explanation of Changes in Fund Balance in excess of 10%.

- 1 Ending Fund Balance is policy compliant.
- 2 Developer reimbursement reserve for neighborhood park construction was released for new parks in 2012. This fund is not used for operations.
- 3 This fund collects Lottery Funds to be used for park & open space projects. Focus is on trails and upgrades.
- 4 Funding opportunities for capital projects. Ending fund balance is policy compliant.
- 5 First year following refinancing revenue bonds. Not supplementing operations from General Fund. Hope to see revenues support operations.
- 6 Only one water main replacement. Fund is policy compliant.
- 7 Begin construction of a new water tank. Fund is policy compliant.
- 8 Raw water fees collected to purchase raw water. Make available all existing funds.
- 9 Non-potable water acquisition may not happen. Waiting to see if fund can support purchase.
- 10 A few smaller projects scheduled for 2013. Ending Fund Balance is policy compliant.
- 11 Only the balance of the headworks facility scheduled for 2013 with loan payment. Still policy compliant.
- 12 Ending Fund Balance is policy compliant.
- 13 The first year of the Law Basin Master Plan Channel offset with grant. Ending Fund Balance is policy compliant.
- 14 Internal service fund. May have to supplement farther into the year.
- 15 Replacing network infrastructure in 2013. Ending Fund Balance is policy compliant.
- 16 Ending Fund Balance is policy compliant.
- 17 Ending Fund Balance is policy compliant.

TOWN OF WINDSOR						
ALL FUNDS TOTAL						
2013 BUDGET						
	2009	2010	2011	2012	2012	2013
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
BEGINNING BALANCE	\$ 26,758,490	\$ 25,993,517	\$ 29,206,107	\$ 33,044,223	\$ 32,223,936	\$ 38,134,785
TOTAL REVENUE	\$ 36,362,057	\$ 35,345,941	\$ 36,695,070	\$ 33,220,583	\$ 38,277,305	\$ 31,495,029
RESOURCES AVAILABLE	\$ 63,120,547	\$ 61,339,458	\$ 65,901,177	\$ 66,264,806	\$ 70,501,241	\$ 69,629,814
TOTAL EXPENDITURES	\$ 37,127,030	\$ 32,133,351	\$ 33,677,241	\$35,756,163	\$ 32,366,456	\$32,104,148
ENDING FUND BALANCE	\$ 25,993,517	\$ 29,206,107	\$ 32,223,936	\$ 30,508,644	\$ 38,134,785	\$ 37,525,666

IN SUMMARY

Budget revenues for 2013 are, for the most part, based upon a three-year average. This three-year time period captures 2010 which is the end of the recession, but it includes projected 2012 which is a growth year in revenues. We believe that this blending gives us a good balanced approach to revenue estimates.

There have been very few significant changes to the operating budgets. This is primarily due to a better understanding of service levels for the community and the lack of inflation.

Overall, due to revenue growth and limiting expenditures, particularly additional personnel, the Town has adequate operating reserves. This strategy has allowed savings to occur and if it continues should help some large projects to be built.

With the 2013 Budget, the Town takes an approach to save for large projects and be prepared to pay cash if feasible when the time comes for these projects to be addressed.

General Fund Detail Budget

TOWN OF WINDSOR								GENERAL FUND - 01
ACCT NO	ACCOUNT NAME	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 PROJ.	2013 BUDGET	
GENERAL FUND REVENUE - 01								
4001	<i>Beginning Fund Balance</i>	1,901,181	3,909,852	5,252,543	5,415,494	4,955,433	5,700,581	
TAXES								
4311	Property Tax	3,416,450	4,158,343	4,325,529	4,158,135	4,104,710	4,096,598	
4312	Auto Tax	351,419	345,609	385,171	361,826	376,648	402,433	
4313	Sales Tax	2,778,815	2,899,084	3,229,343	2,903,691	3,156,728	3,095,052	
4314	Franchise Tax	1,117,543	1,123,574	1,178,866	1,068,193	1,446,062	1,249,501	
4317	Severance Tax	215,272	96,759	198,677	0	0	0	
	<i>Sub-Total</i>	7,879,499	8,623,370	9,317,586	8,491,845	9,084,148	8,843,584	
LICENSES & PERMITS								
4321	Beer & Liquor Licenses	7,046	4,911	6,940	6,440	8,061	6,637	
4322	Building Permits	216,628	108,477	147,003	163,813	254,669	170,050	
4323	Business & Other Licenses	19,655	24,167	27,078	21,451	34,740	28,662	
	<i>Sub-Total</i>	243,329	137,555	181,021	191,704	297,471	205,349	
INTERGOVERNMENTAL REVENUES								
4331	Highway Users	583,226	684,302	700,271	727,951	695,702	708,744	
4332	County Road & Bridge	174,206	193,618	239,025	193,413	205,219	211,823	
4333	Cigarette Tax	26,384	28,332	21,134	25,979	22,003	23,823	
4334	Grants	1,085,972	614,275	8,203	0	0	0	
4335	Police Dept Grants	1,045	1,260	2,988	2,000	1,605	2,000	
4356	Cultural Affairs Grants/Donations	0	0	7,500	0	1,400	0	
	<i>Sub-Total</i>	1,870,833	1,521,788	979,121	949,343	925,929	946,390	
CHARGES FOR SERVICES								
4342	Cemetery	31,150	59,850	32,100	41,722	52,135	48,028	
4343	Aquatics Program Revenues	147,659	154,002	169,745	166,750	165,561	173,190	
4344	Police Dept. Services	46,971	19,043	50,935	31,126	25,703	31,894	
4345	Street Services	1,853	11,438	100	4,511	0	0	
4346	Recreation	528,908	624,208	643,954	638,893	642,609	666,763	
4351	Court of Record Costs	0	0	10,860	10,000	13,817	10,000	
4366	Planning Fees	17,830	25,849	17,183	28,393	13,485	18,839	
4383	Sale of Recycle Commodity	0	0	0	0	4,453	7,000	
4385	Misc. Brush Recycling Revenue	0	0	0	0	17,079	21,000	
	<i>Sub-Total</i>	774,371	894,389	924,877	921,396	934,842	976,714	

General Fund Detail Budget

TOWN OF WINDSOR								GENERAL FUND - 01
ACCT NO	ACCOUNT NAME	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 PROJ.	2013 BUDGET	
	FINES & FORFEITS							
4350	Court Fines	109,153	165,410	122,913	123,076	164,213	150,845	
	<i>Sub-Total</i>	109,153	165,410	122,913	123,076	164,213	150,845	
	MISCELLANEOUS REVENUE							
4360	Insurance Claims	0	43,895	1,421	0	0	0	
4363	CIRSA/Tornado Reimbursements	1,603,875	0	0	0	0	0	
4364	Interest Income	142,269	76,517	74,376	47,877	46,173	46,173	
4367	Contributions	25,000	2,700	0	0	0	0	
4368	Map Copies/Check Charges	16,592	43,124	14,120	8,000	42,550	33,265	
4371	900 - WHA Grant Proceeds	0	0	0	0	0	308,000	
4372	Transfer from Non-Potable Water Fund	0	30,000	53,000	30,000	30,000	30,000	
4373	Transfer from Water Fund	331,954	363,605	360,625	386,082	386,082	400,654	
4374	Transfer from Sewer Fund	155,230	174,241	190,545	188,019	188,019	190,640	
4375	Transfer from Park Improvement Fund	76,914	76,914	76,914	76,914	76,914	24,246	
4380	Museum Revenue	10,928	11,239	11,500	2,900	7,243	3,000	
4386	Community Events Revenue	0	0	0	12,000	21,048	18,000	
4388	Misc. Park Revenue	(136)	926	16,429	15,000	15,686	15,000	
4389	Misc. Forestry Revenue	12,440	9,166	11,055	38,372	4,600	5,000	
4391	DDA Administration Reimbursement	0	0	0	35,000	35,000	20,000	
	<i>Sub-Total</i>	2,375,067	832,327	809,985	840,164	853,314	1,093,977	
	COLLECTIONS FOR OTHER GOVERNMENTS							
4315	Larimer County Use Tax Collections	8,326	2,321	4,067	3,831	7,196	4,528	
4320	Safebuilt Building Fee Collection	0	56,869	66,833	57,376	107,724	77,142	
4325	Fire Department Fee collection	0	0	0	0	0	0	
4393	Court Surcharges	(1,365)	1,050	0	144	1,769	940	
	<i>Sub-Total</i>	6,961	60,240	70,900	61,351	116,689	82,610	
	GENERAL FUND REVENUE TOTAL	13,259,212	12,235,078	12,406,402	11,578,878	12,376,606	12,299,468	
	AVAILABLE RESOURCES	15,160,394	16,144,931	17,658,945	16,994,371	17,332,039	18,000,048	

General Fund Detail Budget

TOWN OF WINDSOR								GENERAL FUND - 01
ACCT NO	ACCOUNT NAME	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 PROJ.	2013 BUDGET	
GENERAL FUND EXPENDITURES - 01								
TOWN CLERK/CUSTOMER SERVICE EXPENDITURES - 410								
5111	Wages - Full Time	105,363	294,815	293,263	300,153	303,535	302,107	
5112	Part Time	0	0	0	0	0	0	
5121	Overtime	110	6,180	4,909	5,500	83	100	
5114	Merit Pay	0	0	0	0	0	6,042	
5126	Short Term Disability	0	0	0	0	0	188	
5127	Long Term Disability	534	1,325	1,397	1,371	1,287	1,504	
5128	Vision Insurance	9	754	761	761	753	777	
5130	FICA - Med	1,418	4,117	4,066	4,432	4,138	4,470	
5131	FICA	6,064	17,602	17,384	18,950	17,694	19,111	
5132	Medical Insurance	22,073	55,712	64,059	64,120	58,427	66,194	
5133	Employee Retirement	2,831	11,764	12,680	15,008	12,927	15,407	
5134	Unemployment Insurance	211	600	820	917	836	925	
5135	Workers Compensation Ins.	354	717	1,820	758	821	801	
5136	Dental Insurance	2,049	6,242	6,884	6,163	7,057	6,225	
5137	Staff Development	2,357	4,661	5,261	6,000	5,829	6,000	
5138	Life Insurance	453	1,233	1,233	918	902	943	
5140	Tuition Reimbursement	0	0	287	0	0	0	
5144	Employee Assistance Administration	0	0	0	272	311	272	
	<i>Personal Services Total</i>	143,828	405,721	414,825	425,324	414,600	431,067	
6210	Office Supplies	968	2,088	2,127	1,500	1,498	1,500	
6216	Reference Books/Materials	29	0	24	100	100	100	
6217	Dues/Fees/Subscriptions	175	350	559	500	715	700	
6218	Small Equipment Items	0	285	178	350	350	1,000	
6245	Travel/Mileage	436	457	230	300	404	400	
6246	Liability Insurance	85	75	2,689	2,778	2,615	3,609	
6253	Contract Service	4,077	5,129	7,406	8,000	7,939	5,000	
6256	Publish/Record	1,483	2,158	2,985	2,800	2,690	2,800	
6261	Telephone	34	137	209	1,500	1,310	1,500	
6263	Postage	220	307	870	1,200	945	800	
6264	Printing/Binding	18	370	991	800	646	600	
6290	Elections	162	35,316	252	27,000	24,125	0	
	<i>Operating & Maintenance Total</i>	7,687	46,672	18,522	46,828	43,337	18,009	
7011	Information Tech Transfer	13,213	59,921	26,918	53,389	53,389	61,226	
7012	Facility Services Transfer	0	0	16,007	19,022	19,022	17,124	
	<i>Interfund Loans & Transfers Total</i>	13,213	59,921	42,925	72,412	72,412	78,351	
TOWN CLERK/CUSTOMER SERVICE EXPENDITURES TOTAL		164,727	512,314	476,273	544,564	530,348	527,426	

General Fund Detail Budget

TOWN OF WINDSOR								GENERAL FUND - 01
ACCT NO	ACCOUNT NAME	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 PROJ.	2013 BUDGET	
MAYOR & TOWN BOARD EXPENDITURES - 411								
5112	Wages - Part Time	24,300	24,300	29,076	30,000	29,095	30,000	
5130	FICA-Med	352	352	422	435	423	435	
5131	FICA	1,507	1,507	1,803	1,860	1,808	1,860	
5134	Unemployment Insurance	49	49	87	90	87	90	
5135	Worker's Compensation	71	62	19	18	19	18	
	<i>Personal Services Total</i>	26,278	26,269	31,407	32,403	31,432	32,403	
6210	Office Supplies	885	728	416	700	833	500	
6211	Economic Development	45,819	95,761	45,280	0	0	0	
6213	Public Relations	26,702	29,408	28,899	2,000	1,428	21,000	
6214	Board Development	22,037	19,037	9,432	16,000	13,000	19,600	
6217	Dues/Fees/Subscriptions	241	7,300	7,559	7,354	7,212	7,544	
6218	Small Equipment	0	0	628	0	0	0	
6245	Travel/Mileage	675	214	763	2,000	992	2,000	
6246	Liability Insurance	9,291	22,161	19,255	13,962	13,142	18,135	
6253	Contract Services	4,040	25,810	2,000	22,500	11,500	2,000	
6256	Publishing/Recording	284	168	228	100	261	100	
6267	Study/Review/Analysis/Consulting	37,990	0	16,550	0	0	12,000	
6269	Youth Advisory Board	0	1,597	3,240	5,500	4,100	5,000	
6270	000-Outside Agency Funding	17,068	47,151	23,170	62,372	28,524	61,449	
6270	100-Outside Agency Funding (Windsor Housing Auth)	0	0	49,800	20,000	14,531	0	
6270	200-Outside Agency Funding (DDA)	0	0	0	250,000	250,000	250,000	
	<i>Operating & Maintenance Total</i>	165,032	249,335	207,220	402,488	345,522	399,328	
7234	Developer Reimbursements	0	0	512,856	0	223,290	0	
7304	Transfer to Capital Improvement Fund	0	0	1,250,000	625,000	0	0	
7011	Information Tech Transfer	700	12,978	14,387	30,740	30,740	38,577	
	<i>Loans & Transfers Total</i>	700	12,978	1,777,243	655,740	254,030	38,577	
MAYOR & TOWN BOARD EXPENDITURES TOTAL		192,011	288,582	2,015,870	1,090,631	630,984	470,308	

General Fund Detail Budget

TOWN OF WINDSOR								GENERAL FUND - 01
ACCT NO	ACCOUNT NAME	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 PROJ.	2013 BUDGET	
MUNICIPAL COURT EXPENDITURES - 412								
5111	Wages - Full Time	37,140	0	0	0	0	0	
5112	Wages - Part Time	1,057	0	0	0	0	0	
5127	Long Term Disability	210	0	0	0	0	0	
5128	Vision Insurance	95	0	0	0	0	0	
5130	FICA - Med	554	0	0	0	0	0	
5131	FICA	2,368	0	0	0	0	0	
5134	Unemployment Insurance	76	0	0	0	0	0	
5135	Workers' Compensation Ins.	66	0	0	0	0	0	
5136	Dental Insurance	313	0	0	0	0	0	
5137	Staff Development	0	0	0	0	0	0	
5138	Life Insurance	167	0	0	0	0	0	
	<i>Personal Services Total</i>	42,046	0	0	0	0	0	
6210	Office Supplies	853	302	134	730	0	0	
6216	Reference Books/Materials	0	0	0	100	0	50	
6217	Dues/Fees/Subscriptions	245	215	40	400	170	350	
6218	Small Equipment Items	192	0	0	0	0	0	
6245	Travel/Mileage	119	185	114	100	0	0	
6246	Liability Insurance	85	75	81	84	79	109	
6253	Contract Service	16,312	16,374	16,367	16,600	15,259	17,200	
6256	Publishing/Recording	0	0	0	100	0	50	
6261	Telephone	30	48	29	100	33	50	
6263	Postage	391	457	591	800	436	650	
6264	Printing/Binding	0	329	547	650	1,121	1,200	
	<i>Operating & Maintenance Total</i>	18,228	17,985	17,904	19,664	17,098	19,659	
7011	Information Tech Transfer	1,838	0	0	0	0	0	
	<i>Interfund Loans & Transfers Total</i>	1,838	0	0	0	0	0	
MUNICIPAL COURT EXPENDITURES TOTAL		62,112	17,985	17,904	19,664	17,098	19,659	

General Fund Detail Budget

TOWN OF WINDSOR								GENERAL FUND - 01
ACCT NO	ACCOUNT NAME	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 PROJ.	2013 BUDGET	
TOWN MANAGER EXPENDITURES - 413								
5111	Wages - Full Time	212,738	158,404	138,232	159,901	161,805	177,747	
5112	Wages - Part Time	0	0	7,867	4,500	2,784	0	
5114	Merit Pay	0	0	0	0	0	3,555	
5126	Short Term Disability	0	0	0	0	0	87	
5127	Long Term Disability	981	478	369	477	723	593	
5128	Vision Insurance	227	138	103	164	118	211	
5129	Employer. Paid. Contribution - 457	8,557	8,557	8,557	9,232	9,232	9,417	
5130	FICA - Med	3,098	2,366	2,198	2,384	2,281	2,629	
5131	FICA	10,991	7,788	7,098	10,193	9,753	11,241	
5132	Medical Insurance	30,241	23,544	11,651	11,976	12,642	14,466	
5133	Employee Retirement	8,054	7,490	6,912	7,102	7,011	7,244	
5134	Unemployment Insurance	441	332	444	493	460	544	
5135	Workers Compensation Insurance	939	515	396	417	452	471	
5136	Dental Insurance	2,077	1,311	983	1,104	1,137	1,266	
5137	Staff Development	3,277	3,682	3,371	3,000	2,664	5,100	
5138	Life Insurance	852	598	504	489	424	555	
5144	Employee Assistance Administration	0	0	41	62	44	78	
	<i>Personal Services Total</i>	282,473	215,202	188,726	211,493	211,531	235,203	
6209	Employee Relations	8,860	2,386	110	0	32	0	
6210	Office Supplies	2,665	1,190	485	2,000	208	500	
6213	Public Relations	806	654	855	1,000	194	1,000	
6216	Reference Books/Materials	22	6	0	200	0	200	
6217	Dues/Fees/Subscriptions	2,054	1,917	2,340	4,000	2,523	3,000	
6245	Travel/Mileage	6,829	7,189	6,754	7,100	5,160	7,300	
6246	Liability Insurance	1,589	1,396	763	783	737	1,017	
6253	Contract Service	5,690	405	46	0	47	0	
6256	Publish/Record	376	500	0	0	0	0	
6261	Telephone	1,785	1,382	1,408	1,500	1,343	1,500	
6263	Postage	964	338	413	800	196	800	
6264	Printing/Binding	13	120	45	0	0	0	
6267	Study Review/Analysis/Consulting	0	0	135	0	0	0	
	<i>Operating & Maintenance Total</i>	31,653	17,483	13,352	17,383	10,441	15,317	
7011	Information Tech Transfer	143,465	57,352	12,608	15,929	15,929	17,049	
7012	Facility Services Transfer	0	0	7,435	9,377	9,377	10,257	
	<i>Interfund Loans & Transfers Total</i>	143,465	57,352	20,043	25,306	25,306	27,306	
TOWN MANAGER EXPENDITURES TOTAL		457,591	290,037	222,121	254,182	247,278	277,826	

General Fund Detail Budget

TOWN OF WINDSOR							GENERAL FUND - 01
ACCT NO	ACCOUNT NAME	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 PROJ.	2013 BUDGET
FINANCE EXPENDITURES - 415							
5111	Wages - Full Time	324,291	296,322	294,693	302,656	305,053	320,932
5112	Wages - Part Time	5,118	0	0	0	0	0
5121	Wages - Over Time	1,162	1,078	98	0	0	0
5114	Merit Pay	0	0	0	0	0	6,419
5126	Short Term Disability	0	0	0	0	0	374
5127	Long Term Disability	1,538	1,214	1,232	1,249	1,502	1,344
5128	Vision Insurance	609	517	517	517	525	535
5130	FICA - Med	4,709	4,178	4,174	4,389	4,239	4,747
5131	FICA	20,136	17,864	17,849	18,765	18,126	20,296
5132	Medical Insurance	40,575	32,167	34,877	31,192	30,804	38,757
5133	Employee Retirement	14,738	14,639	14,726	15,133	15,074	14,485
5134	Unemployment Insurance	663	596	794	908	844	982
5135	Workers Compensation Insurance	1,056	738	844	764	828	851
5136	Dental Insurance	3,276	2,349	2,349	2,577	2,577	3,388
5137	Staff Development	4,104	3,058	4,569	5,000	5,000	6,000
5138	Life Insurance	1,385	1,267	1,267	926	908	1,002
5140	Tuition Reimbursement	4,149	1,192	0	0	0	0
5144	Employee Assistance Administration	0	0	205	194	222	194
	<i>Personal Services Total</i>	427,510	377,180	378,197	384,270	385,700	420,305
6210	Office Supplies	6,909	5,697	3,508	4,000	2,976	4,000
6213	Public Relations	166	72	77	150	53	0
6216	Reference Books/Materials	708	92	0	200	100	100
6217	Dues/Fees/Subscriptions	2,997	3,793	3,316	3,500	2,487	3,500
6245	Travel/Mileage	1,314	883	903	1,000	164	1,000
6246	Liability Insurance	3,189	2,827	2,174	2,247	2,115	2,918
6251	Audit Service	14,060	17,050	26,900	25,000	32,000	32,000
6253	Contract Service	16,295	305	2,072	3,500	176	3,500
6256	Publish/Record	326	13	13	250	250	100
6261	Telephone	1,346	1,421	1,457	1,450	1,339	1,500
6263	Postage	4,175	2,329	4,508	5,200	4,478	5,000
6264	Printing/Binding	5,203	1,875	5,302	6,000	5,300	5,000
6268	County Treasurer Fee	47,812	55,363	55,433	55,000	54,926	55,000
	<i>Operating & Maintenance Total</i>	104,500	91,721	105,664	107,497	106,362	113,618
7011	Information Tech Transfer	74,756	45,300	78,335	25,956	25,956	31,553
7012	Facility Services Transfer	0	0	13,770	15,527	15,527	14,161
	<i>Interfund Loans & Transfers Total</i>	74,756	45,300	92,105	41,482	41,483	45,714
FINANCE EXPENDITURES TOTAL		606,766	514,201	575,965	533,249	533,545	579,638

General Fund Detail Budget

TOWN OF WINDSOR								GENERAL FUND - 01
ACCT NO	ACCOUNT NAME	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 PROJ.	2013 BUDGET	
HUMAN RESOURCES EXPENDITURES - 416								
5111	Wages - Full Time	121,903	133,491	132,076	135,629	135,609	135,784	
5112	Wages - Part Time	2,489	1,097	5,764	11,700	9,832	14,300	
5114	Merit Pay	0	0	0	0	0	2,716	
5126	Short Term Disability	0	0	0	0	0	462	
5127	Long Term Disability	566	555	555	555	630	593	
5128	Vision Insurance	192	207	207	207	207	211	
5130	FICA - Med	1,771	1,901	1,901	2,136	1,883	2,216	
5131	FICA	7,574	8,129	8,127	9,134	8,052	9,474	
5132	Medical Insurance	14,503	16,871	23,301	21,181	18,824	21,864	
5133	Employee Retirement	4,789	6,602	6,606	6,781	6,699	6,925	
5134	Unemployment Insurance	251	273	378	442	374	458	
5135	Workers Compensation Insurance	1,145	984	550	373	404	391	
5136	Dental Insurance	1,214	1,325	1,325	1,857	1,613	1,876	
5137	Staff Development	5,847	3,397	3,998	4,000	3,994	4,000	
5138	Life Insurance	525	573	573	415	406	424	
5142	Wellness/Preventive Care	299	1,923	2,511	44,000	24,000	24,000	
5144	Employee Assistance Administration	0	0	82	78	89	78	
	<i>Personal Services Total</i>	163,069	177,328	187,953	238,489	212,617	225,772	
6209	Employee Relations	11,611	8,798	12,463	14,000	11,252	14,000	
6210	Office Supplies	2,639	1,247	3,350	2,900	2,727	2,900	
6216	Reference Books/Materials	195	7,622	2,895	10,900	8,201	10,900	
6217	Dues/Fees/Subscriptions	9,051	7,585	5,266	7,000	8,815	5,000	
6245	Travel/Mileage	1,725	100	520	1,000	500	1,000	
6246	Liability Insurance	1,600	1,516	1,728	1,785	1,681	2,319	
6253	Contract Service	37,778	31,253	35,098	36,000	29,558	36,000	
6257	Recruitment/Relocation/Travel	1,737	5,434	7,448	8,000	7,823	8,000	
6261	Telephone	1,050	1,207	1,200	1,200	1,200	1,200	
6263	Postage	111	172	375	500	640	650	
6267	Study/Review/Analysis/Consulting	4,000	13,400	8,200	10,000	10,181	10,000	
	<i>Operating & Maintenance Total</i>	71,497	78,334	78,542	93,285	82,578	91,969	
7011	Information Tech Transfer	5,119	8,596	23,911	15,462	15,462	17,701	
7012	Facility Services Transfer	0	0	10,427	10,844	10,844	10,257	
	<i>Interfund Loans & Transfers Total</i>	5,119	8,596	34,338	26,306	26,306	27,958	
HUMAN RESOURCES EXPENDITURES TOTAL		239,685	264,258	300,832	358,080	321,501	345,699	
TORNADO ADMINISTRATION EXPENDITURES - 417								
6210	Office Supplies	909	162	0	0	0	0	
6253	Contract Service	5,842	167,278	0	0	0	0	
6269	Miscellaneous Expense	87,803	60,755	0	0	0	0	
	<i>Operating & Maintenance Total</i>	94,553	228,195	0	0	0	0	
TORNADO ADMINISTRATION EXPENDITURES TOTAL		94,553	228,195	0	0	0	0	

General Fund Detail Budget

TOWN OF WINDSOR								GENERAL FUND - 01
ACCT NO	ACCOUNT NAME	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 PROJ.	2013 BUDGET	
LEGAL SERVICES EXPENDITURES - 418								
6252	General Counsel Legal Services - FM& P	0	288,000	288,140	288,000	288,000	288,000	
6253	Contract Legal Services	323,861	5,150	37,928	0	12,883	0	
6253	100 - I-25/392 Project Management	0	49,500	48,000	0	25,976	0	
6253	200 - Court Prosecutor	0	62,720	47,685	45,000	45,694	45,000	
6253	300 - Building Authority Attorney	0	19,839	108	0	42	0	
6253	400 - Water Attorney General Counsel	0	1,181	9,209	7,000	3,157	7,000	
6253	500 - Non-potable Water Attorney	0	122,749	29,946	30,000	31,512	30,000	
	<i>Operating & Maintenance Total</i>	323,861	549,140	461,016	370,000	407,265	370,000	
LEGAL SERVICES EXPENDITURES TOTAL		323,861	549,140	461,016	370,000	407,265	370,000	
PLANNING & ZONING EXPENDITURES - 419								
5111	Wages - Full Time	351,333	320,813	313,986	328,451	310,484	319,636	
5112	Wages - Part Time	8,414	0	28	0	0	0	
5121	Wages - Over Time	1,709	52	0	200	0	200	
5114	Merit Pay	0	0	0	0	0	6,393	
5126	Short Term Disability	0	0	0	0	0	373	
5127	Long Term Disability	1,821	1,449	1,467	1,518	1,416	1,530	
5128	Vision Insurance	487	525	533	525	414	422	
5130	FICA - Med	5,058	4,437	4,333	4,765	4,251	4,730	
5131	FICA	21,628	18,973	18,528	20,376	18,177	20,226	
5132	Medical Insurance	50,115	38,841	47,536	42,361	37,229	30,600	
5133	Employee Retirement	13,729	15,860	15,662	16,423	15,068	12,859	
5134	Unemployment Insurance	723	640	860	986	844	979	
5135	Workers Compensation Insurance	1,051	811	916	830	899	848	
5136	Dental Insurance	3,593	3,633	3,633	3,714	3,227	2,180	
5137	Staff Development	8,099	2,967	5,962	6,000	5,985	6,000	
5138	Life Insurance	1,453	1,388	1,404	1,005	914	976	
5144	Employee Assistance Administration	0	0	205	194	200	194	
	<i>Personal Services Total</i>	469,213	410,388	415,054	427,348	399,107	408,146	
6210	Office Supplies	4,469	2,908	1,625	2,000	1,070	1,500	
6213	Public Relations	253	335	162	200	1,073	500	
6214	Board Development - Planning Commission	4,621	3,724	5,792	6,000	4,778	6,000	
6214	100-Board Development Historical Preservation	0	0	0	3,000	500	2,000	
6216	Reference Books/Materials	60	295	0	1,000	86	1,000	
6217	Dues/Fees/Subscriptions	2,140	2,510	2,194	2,500	2,468	2,500	
6218	Small Equipment Items	41	22	45	100	14	100	
6240	Equipment Repair/Maintenance	2,446	2,250	2,246	0	0	0	
6245	Travel/Mileage	1,117	1,109	702	700	600	700	
6246	Liability Insurance	3,189	2,801	2,174	2,247	6,661	2,918	
6253	Contract Service	3,436	372	111	4,000	5,375	0	
6256	Publish/Record	2,342	927	1,397	1,500	1,017	1,000	
6261	Telephone	138	118	133	200	143	200	
6263	Postage	1,748	1,121	778	1,000	371	500	
6264	Printing/Binding	1,741	116	376	300	0	300	
6267	Study/Review/Analysis/Consulting	48,231	908	142	300	3,462	0	
6270	Regional Planning Activities	0	1,000	1,000	0	0	0	
	<i>Operating & Maintenance Total</i>	75,973	20,514	18,876	25,047	27,617	19,218	
7011	Information Tech Transfer	41,708	121,995	51,334	54,553	54,553	60,151	
7012	Facility Services Transfer	0	0	13,770	15,527	15,527	14,161	
7312	900 - WHA Grant Funds Expenditure	0	0	0	0	0	308,000	
	<i>Interfund Loans & Transfers Total</i>	41,708	121,995	65,104	70,080	70,080	382,312	
PLANNING & ZONING EXPENDITURES TOTAL		586,895	552,897	499,034	522,474	496,804	809,677	

General Fund Detail Budget

TOWN OF WINDSOR								GENERAL FUND - 01
ACCT NO	ACCOUNT NAME	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 PROJ.	2013 BUDGET	
ECONOMIC DEVELOPMENT - 420								
5111	Wages - Full Time	0	0	57,480	78,347	78,680	82,714	
5114	Merit Pay	0	0	0	0	0	1,654	
5126	Short Term Disability	0	0	0	0	0	185	
5127	Long Term Disability	0	0	254	369	370	388	
5128	Vision Insurance	0	0	69	103	103	106	
5130	FICA - Med	0	0	836	1,136	1,158	1,223	
5131	FICA	0	0	3,575	4,858	4,950	5,231	
5132	Medical Insurance	0	0	3,871	4,889	9,779	5,048	
5133	Employee Retirement	0	0	0	3,917	2,078	4,218	
5134	Unemployment Insurance	0	0	168	235	233	253	
5135	Workers Compensation Insurance	0	0	196	198	214	219	
5136	Dental Insurance	0	0	656	360	720	363	
5137	Staff Development	0	0	80	4,500	4,500	3,500	
5138	Life Insurance	0	0	221	240	235	258	
5144	Employee Assistance Administration	0	0	31	39	44	39	
	<i>Personal Services Total</i>	0	0	67,437	99,190	103,064	105,399	
6210	Office Supplies	0	0	742	1,000	430	750	
6211	Economic Development Membership	0	0	650	45,000	45,000	45,000	
6213	Public Relations	0	0	230	2,000	839	2,000	
6216	Reference Books/Materials	0	0	0	300	0	300	
6217	Dues/Fees/Subscriptions	0	0	1,399	2,200	2,861	2,200	
6245	Travel/Mileage	0	0	2,356	3,200	2,977	3,200	
6246	Liability Insurance	0	0	754	783	737	1,017	
6253	Contract Service	0	0	12,200	20,000	20,000	3,000	
6261	Telephone	0	0	1,043	1,320	1,287	1,320	
6263	Postage	0	0	0	300	337	150	
6264	Printing/Binding	0	0	61	300	173	750	
	<i>Operating & Maintenance Total</i>	0	0	19,435	76,403	74,642	59,687	
7011	Information Tech Transfer	0	0	7,358	10,210	10,210	11,329	
7012	Facility Services Transfer	0	0	0	6,337	6,337	6,111	
	<i>Interfund Loans & Transfers Total</i>	0	0	7,358	16,546	16,547	17,440	
ECONOMIC DEVELOPMENT EXPENDITURES TOTAL		0	0	94,230	192,140	194,252	182,527	

General Fund Detail Budget

TOWN OF WINDSOR								GENERAL FUND - 01
ACCT NO	ACCOUNT NAME	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 PROJ.	2013 BUDGET	
POLICE DEPARTMENT EXPENDITURES - 421								
5111	Wages - Full Time	1,276,477	1,339,537	1,315,623	1,400,373	1,380,134	1,433,806	
5112	Wages - Part Time	18,893	20,103	14,195	8,000	10,996	10,500	
5121	Wages - Over Time	36,584	11,861	18,896	15,000	11,590	20,000	
5114	Merit Pay	0	0	0	0	0	49,636	
5126	Short Term Disability	0	0	0	0	0	883	
5127	Long Term Disability	6,109	6,050	5,954	6,405	5,821	6,941	
5128	Vision Insurance	1,029	2,313	2,166	2,428	2,235	2,503	
5130	FICA-Med	18,590	18,965	18,775	20,639	19,243	21,952	
5131	FICA	79,488	81,091	80,169	88,249	82,282	93,864	
5132	Medical Insurance	226,243	214,825	226,634	235,377	215,952	242,989	
5133	Employee Retirement	53,507	60,347	56,758	66,554	56,711	73,124	
5134	Unemployment Insurance	2,664	2,735	3,594	4,270	3,687	4,542	
5135	Workers Compensation Insurance	41,729	43,285	50,942	48,245	53,330	51,793	
5136	Dental Insurance	18,658	20,187	19,555	22,030	20,290	22,250	
5137	Staff Development	4,957	5,045	4,793	6,000	4,460	5,000	
5138	Life Insurance	5,257	5,610	5,450	4,285	3,860	4,475	
5139	FPPA Pension	45,449	46,861	46,395	49,961	48,463	52,324	
5141	Clothing Allowance	10,780	4,711	4,497	10,000	9,015	8,000	
5144	Employee Assistance Administration	0	0	880	962	1,044	972	
	<i>Personal Services Total</i>	1,846,413	1,883,526	1,875,275	1,988,776	1,929,114	2,105,554	
6210	Office Supplies	5,739	6,767	3,721	5,000	5,276	5,000	
6213	Public Relations	1,181	2,400	1,178	2,000	1,823	2,000	
6216	Reference Books/Materials	813	0	722	1,000	1,000	1,000	
6217	Dues/Fees/Subscriptions	498	1,130	787	1,500	1,465	1,000	
6218	Small Equipment Items	3,240	1,725	1,501	5,500	7,379	3,000	
6219	Special Equipment	2,581	3,892	2,352	3,500	3,733	3,500	
6224	Trash Service	0	0	583	600	700	700	
6240	Equipment Repair/Maintenance	1,549	1,269	217	1,500	1,000	1,000	
6245	Travel/Mileage	0	0	239	0	200	300	
6246	Liability Insurance	10,361	10,560	17,156	17,866	16,681	23,163	
6253	Contract Service	22,488	24,258	22,709	47,900	47,015	40,000	
6256	Publish/Record	66	20	0	100	100	100	
6258	Investigation Expense	5,351	14,489	14,549	13,000	15,777	15,000	
6259	Animal Control	5,772	3,106	6,109	7,000	4,025	5,000	
6260	Utilities	2,926	6,518	27,357	24,000	23,294	24,000	
6261	Telephone	6,447	6,217	7,016	8,000	5,727	6,000	
6262	Radio Expense	304	807	53	1,250	1,215	600	
6263	Postage	1,179	700	1,865	1,800	1,754	1,900	
6264	Printing/Binding	2,988	1,666	3,932	2,500	2,552	3,000	
	<i>Operating & Maintenance Total</i>	73,482	85,521	112,044	144,016	140,718	136,263	
7010	Fleet Transfer	188,899	118,505	215,367	251,933	251,933	251,933	
7011	Information Tech Transfer	42,790	22,291	73,484	86,890	86,890	109,282	
7012	Facility Services Transfer	0	0	74,509	87,653	87,653	82,622	
	<i>Interfund Loans & Transfers Total</i>	231,689	140,796	363,360	426,476	426,476	443,837	
POLICE DEPARTMENT EXPENDITURES TOTAL		2,151,584	2,109,844	2,350,679	2,559,268	2,496,308	2,685,654	

General Fund Detail Budget

TOWN OF WINDSOR								GENERAL FUND - 01
ACCT NO	ACCOUNT NAME	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 PROJ.	2013 BUDGET	
RECYCLING EXPENDITURES - 428								
5112	Wages - Part Time	0	0	0	0	0	12,200	
5130	FICA-Med	0	0	0	0	0	177	
5131	FICA	0	0	0	0	0	756	
5134	Unemployment Insurance	0	0	0	0	0	37	
	<i>Personal Services Total</i>	0	0	0	0	0	13,170	
6224	Trash Services - recycling	0	0	0	0	0	17,000	
6228	Brush Removal / Compost	0	0	0	0	0	10,000	
6253	Contract Services	0	0	0	0	0	1,000	
6260	Utilities	0	0	0	0	0	300	
	<i>Operating & Maintenance Total</i>	0	0	0	0	0	28,300	
RECYCLING EXPENDITURES TOTAL		0	0	0	0	0	41,470	
STREETS & ALLEYS EXPENDITURES - 429								
5111	Wages - Full Time	123,108	126,505	133,313	134,537	133,891	133,203	
5112	Wages - Part Time	7,724	6,575	9,911	13,600	13,600	13,600	
5121	Wages - Over Time	5,179	5,267	4,521	6,000	5,000	6,000	
5122	On Call Time	3,008	3,025	3,156	3,500	2,300	2,500	
5114	Merit Pay	0	0	0	0	0	2,664	
5126	Short Term Disability	0	0	0	0	0	0	
5127	Long Term Disability	604	549	608	598	583	656	
5128	Vision Insurance	201	291	318	318	318	324	
5130	FICA-Med	1,968	2,002	2,162	2,286	2,108	2,291	
5131	FICA	8,484	8,562	9,245	9,773	9,014	9,794	
5132	Medical Insurance	25,938	28,643	29,108	25,914	25,914	26,756	
5133	Employee Retirement	6,155	6,225	6,598	6,727	6,646	4,402	
5134	Unemployment Insurance	281	285	440	473	428	474	
5135	Workers Compensation Insurance	10,330	8,129	9,875	9,345	10,125	9,702	
5136	Dental Insurance	2,226	2,062	2,308	2,217	2,217	2,239	
5137	Staff Development	480	121	1,133	2,500	1,000	2,500	
5138	Life Insurance	533	505	550	412	402	416	
5141	Clothing Allowance	1,380	944	733	1,200	846	1,200	
5144	Employee Assistance Administration	0	0	123	117	133	117	
	<i>Personal Services Total</i>	197,600	199,692	214,101	219,516	214,524	218,837	
6210	Office Supplies	609	430	202	300	305	300	
6213	Public Relations	0	101	0	250	250	250	
6216	Reference Books/Materials	523	410	428	500	178	500	
6217	Dues/Fees/Subscriptions	6	250	2	200	100	100	
6218	Small Equipment Items	9,490	5,079	10,184	7,500	7,500	7,500	
6241	Land Maintenance/Snow	32,619	22,204	33,978	45,000	45,000	45,000	
6242	Street Repair/Maintenance	137,410	147,099	120,192	125,000	125,000	130,000	
6243	Weed Control	3,934	6,319	12,738	14,000	10,367	12,500	
6246	Liability Insurance	1,457	3,792	4,121	4,257	4,007	5,530	
6248	Street Signs	23,294	23,531	17,832	25,000	23,000	25,000	
6249	Leases/Rentals	2,000	0	0	0	0	1,500	
6256	Publish/Record	0	197	97	200	0	100	
6260	Utilities	352,818	404,003	387,741	360,000	335,000	340,000	
6261	Telephone Services	1,430	1,827	1,997	1,900	2,250	2,250	
	<i>Operating & Maintenance Total</i>	565,589	615,242	589,512	584,107	552,958	570,530	
7010	Fleet Transfer	102,892	78,190	105,064	160,369	160,369	160,369	
	<i>Interfund Loans & Transfers Total</i>	102,892	78,190	105,064	160,369	160,369	160,369	
STREETS & ALLEYS EXPENDITURES TOTAL		866,081	893,124	908,677	963,992	927,851	949,735	

General Fund Detail Budget

TOWN OF WINDSOR								GENERAL FUND - 01
ACCT NO	ACCOUNT NAME	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 PROJ.	2013 BUDGET	
PUBLIC WORKS ADMINISTRATION EXPENDITURES - 430								
5111	Wages - Full Time	169,804	198,570	164,080	168,089	164,926	164,979	
5112	Wages - Part Time	9,145	0	0	0	0	0	
5122	On Call	0	301	0	0	0	0	
5114	Merit Pay	0	0	0	0	0	3,300	
5126	Short Term Disability	0	0	0	0	0	205	
5127	Long Term Disability	808	806	697	679	801	717	
5128	Vision Insurance	112	273	223	214	214	219	
5130	FICA-Med	2,550	2,817	2,360	2,437	2,300	2,440	
5131	FICA	10,902	12,044	10,091	10,421	9,836	10,433	
5132	Medical Insurance	27,018	16,871	18,418	16,291	16,135	16,815	
5133	Employee Retirement	8,486	9,717	8,305	8,404	8,154	8,414	
5134	Unemployment Insurance	361	401	456	504	446	505	
5135	Workers Compensation Insurance	6,723	5,443	10,629	8,903	10,685	9,856	
5136	Dental Insurance	1,407	1,898	1,406	1,497	1,497	1,512	
5137	Staff Development	5,075	3,007	2,314	3,500	2,000	3,000	
5138	Life Insurance	724	824	725	514	502	515	
5141	Clothing Allowance	828	575	403	400	350	400	
5144	Employee Assistance Administration	0	0	82	78	89	78	
	<i>Personal Services Total</i>	243,943	253,547	220,188	221,933	217,935	223,388	
6210	Office Supplies	3,371	3,310	2,200	3,000	3,000	3,000	
6213	Public Relations	138	304	310	500	528	500	
6216	Reference Books/Materials	731	791	866	1,000	907	1,000	
6217	Dues/Fees/Subscriptions	1,208	1,123	801	1,000	1,000	1,000	
6218	Small Equipment Items	2,172	2,403	2,022	1,000	1,000	1,000	
6224	Trash Service	553	468	517	600	600	600	
6229	Building Maintenance Supplies	370	591	344	500	500	500	
6232	Building Repair/Maintenance	4,725	6,125	1,644	5,000	5,000	5,000	
6246	Liability Insurance	8,471	5,880	15,352	5,533	5,266	7,186	
6253	Contract Service	23,743	10,578	10,141	7,700	9,000	10,000	
6260	Utilities	21,887	24,970	18,366	20,000	17,000	20,000	
6261	Telephone	6,270	5,010	5,708	6,500	5,000	6,000	
6262	Radio Expense	1,638	212	446	500	0	6,000	
6263	Postage	555	407	703	1,000	1,000	1,000	
6295	Disaster Expense	271	0	0	0	0	0	
	<i>Operating & Maintenance Total</i>	76,103	62,172	59,418	53,833	49,801	62,786	
7010	Fleet Transfer	18,031	13,984	22,827	36,914	36,914	36,914	
7011	Information Tech Transfer	88,880	112,682	100,812	85,349	85,349	101,023	
	<i>Interfund Loans & Transfers Total</i>	106,911	126,666	123,639	122,263	122,263	137,937	
PUBLIC WORKS ADMINISTRATION EXPENDITURES TOTAL		426,956	442,385	403,246	398,028	389,999	424,111	

General Fund Detail Budget

TOWN OF WINDSOR								GENERAL FUND - 01
ACCT NO	ACCOUNT NAME	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 PROJ.	2013 BUDGET	
ENGINEERING DEPARTMENT EXPENDITURES - 431								
5111	Wages - Full Time	370,184	375,741	371,238	380,188	378,853	379,207	
5114	Merit Pay	0	0	0	0	0	7,584	
5126	Short Term Disability	0	0	0	0	0	0	
5127	Long Term Disability	1,874	1,727	1,727	1,727	1,791	1,822	
5128	Vision Insurance	426	524	524	525	524	535	
5130	FICA - Med	5,182	5,190	5,158	5,513	5,269	5,608	
5131	FICA	22,158	22,192	22,053	23,572	22,530	23,981	
5132	Medical Insurance	55,183	58,861	58,253	52,219	51,827	53,903	
5133	Employee Retirement	18,509	18,524	18,526	19,009	18,722	19,340	
5134	Unemployment Insurance	751	760	945	1,141	956	1,160	
5135	Workers' Compensation Ins.	2,484	1,929	2,449	2,030	2,200	2,127	
5136	Dental Insurance	4,917	4,917	4,917	4,434	4,434	4,478	
5137	Staff Development	58	207	310	1,000	900	1,000	
5138	Life Insurance	1,598	1,607	1,588	1,163	1,046	1,184	
5141	Clothing Allowance	411	231	179	420	461	420	
5144	Employee Assistance Administration	0	0	205	194	222	194	
	<i>Personal Services Total</i>	483,734	492,410	488,072	493,134	489,735	502,544	
6210	Office Supplies	1,573	1,096	972	1,500	1,265	1,300	
6216	Reference Books/Materials	32	0	215	200	100	150	
6217	Dues/Fees/Subscriptions	11	1,183	275	300	185	300	
6218	Small Equipment Items	256	129	125	300	175	300	
6245	Travel/Mileage	3,617	3,610	3,600	3,600	3,560	3,600	
6246	Liability Insurance	3,189	3,551	3,740	3,145	2,960	4,085	
6253	Contract Services	8,324	6,139	6,000	6,650	3,358	6,700	
6254	Engineer Services	0	8,632	4,571	2,500	4,068	5,000	
6256	Publish/Record	135	178	319	300	510	500	
6261	Telephone	1,795	1,957	1,966	1,950	1,967	2,000	
6263	Postage	475	398	279	450	165	300	
6264	Printing/Binding	0	0	37	0	0	0	
6267	Study/Review/Analysis/Consulting	100,308	0	0	0	0	0	
	<i>Operating & Maintenance Total</i>	119,715	26,874	22,098	20,895	18,313	24,235	
7010	Fleet Transfer	20,387	10,719	12,591	21,935	21,935	21,935	
7011	Information Tech Transfer	45,359	20,648	29,325	32,361	32,361	37,959	
7012	Facility Services Transfer	0	0	13,770	15,527	15,527	14,161	
	<i>Interfund Loans & Transfers Total</i>	65,746	31,367	55,686	69,823	69,823	74,055	
ENGINEERING DEPARTMENT EXPENDITURES TOTAL		669,194	550,651	565,856	583,852	577,871	600,833	

General Fund Detail Budget

TOWN OF WINDSOR								GENERAL FUND - 01
ACCT NO	ACCOUNT NAME	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 PROJ.	2013 BUDGET	
CEMETERY EXPENDITURES - 432								
5111	Wages - Full Time	41,226	42,438	39,488	41,269	40,959	40,726	
5112	Wages - Part Time	11,163	6,026	9,350	9,520	9,520	9,520	
5121	Wages - Over Time	665	184	1,267	1,000	500	800	
5122	On Call	784	857	654	896	249	0	
5114	Merit Pay	0	0	0	0	0	815	
5126	Short Term Disability	0	0	0	0	0	114	
5127	Long Term Disability	200	193	188	187	175	207	
5128	Vision Insurance	105	103	103	103	103	106	
5130	FICA-Med	762	694	688	764	651	752	
5131	FICA	3,260	2,966	2,940	3,266	2,782	3,215	
5132	Medical Insurance	8,953	11,772	11,651	9,857	9,779	10,175	
5133	Employee Retirement	2,061	2,064	1,963	2,063	2,034	2,077	
5134	Unemployment Insurance	109	100	137	158	129	156	
5135	Workers Compensation Insurance	2,318	2,405	2,177	2,358	2,911	2,437	
5136	Dental Insurance	769	983	983	720	720	727	
5137	Staff Development	0	188	535	1,310	804	1,345	
5138	Life Insurance	178	179	176	126	124	127	
5141	Clothing Allowance	379	399	400	425	415	425	
5144	Employee Assistance Administration	0	0	41	39	44	39	
	<i>Personal Services Total</i>	72,932	71,551	72,739	74,063	71,900	73,761	
6210	Office Supplies	137	14	79	150	150	150	
6218	Small Equipment Items	1,972	2,266	1,263	1,100	1,100	850	
6219	Special Equipment	0	0	0	840	840	840	
6224	Trash Service	0	0	246	1,160	401	2,156	
6229	Maintenance Supplies	365	215	39	200	54	200	
6232	Building Repair/maintenance	0	0	1,940	2,000	1,887	2,000	
6235	Sprinkler Repair	6,775	2,375	2,378	5,500	3,278	1,275	
6241	Land Maintenance	476	1,583	825	3,252	1,900	3,252	
6246	Liability Insurance	864	759	7,387	852	802	1,107	
6250	Foundations/Graves	582	3,367	0	3,000	3,000	3,000	
6253	Contract Service	6,345	9,183	0	8,065	7,992	8,065	
6260	Utilities	0	0	0	750	0	750	
6261	Telephone	495	664	660	660	660	660	
6264	Printing/Binding	144	67	0	300	0	300	
6269	Miscellaneous	925	4	0	0	0	0	
6295	Disaster Expense	119,199	0	0	0	0	0	
	<i>Operating & Maintenance Total</i>	138,279	20,498	14,817	28,079	22,065	24,605	
7010	Fleet Transfer	9,020	4,641	9,249	14,512	14,512	14,512	
	<i>Interfund Loans & Transfers Total</i>	9,020	4,641	9,249	14,512	14,512	14,512	
CEMETERY EXPENDITURES TOTAL		220,232	96,690	96,805	116,653	108,477	112,878	

General Fund Detail Budget

TOWN OF WINDSOR								GENERAL FUND - 01
ACCT NO	ACCOUNT NAME	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 PROJ.	2013 BUDGET	
COMMUNITY EVENTS EXPENDITURES - 433								
5112	Wages - Part Time	0	0	0	24,086	20,035	24,180	
5121	Wages - Over Time	0	0	0	100	0	0	
5130	FICA-Med	0	0	0	351	291	351	
5131	FICA	0	0	0	1,500	1,242	1,499	
5134	Unemployment Insurance	0	0	0	73	60	73	
5135	Workers Compensation Insurance	0	0	0	0	0	64	
5137	Staff Development	0	0	0	500	454	500	
5144	Employee Assistance Administration	0	0	0	0	0	0	
	<i>Personal Services Total</i>	0	0	0	26,609	22,083	26,666	
6210	Office Supplies	0	0	0	300	77	300	
6213	Public Relations	0	0	0	25,850	25,931	26,600	
6217	Dues/Fees/Subscriptions	0	0	0	200	200	789	
6219	Special Equipment	0	0	0	500	500	1,000	
6245	Travel/Mileage	0	0	0	0	173	0	
6246	Liability Insurance	0	0	0	5,716	5,716	5,716	
6249	Leases/Rentals	0	0	0	5,000	5,000	6,000	
6253	Contract Services	0	0	0	29,000	31,000	31,840	
6261	Telephone	0	0	0	60	0	0	
6264	Printing/Binding	0	0	0	10,250	3,098	7,500	
	<i>Operating & Maintenance Total</i>	0	0	0	76,876	71,694	79,745	
COMMUNITY EVENTS EXPENDITURES TOTAL		0	0	0	103,485	93,777	106,411	

General Fund Detail Budget

TOWN OF WINDSOR								GENERAL FUND - 01
ACCT NO	ACCOUNT NAME	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 PROJ.	2013 BUDGET	
FORESTRY EXPENDITURES - 450								
5111	Wages - Full Time	94,781	95,961	95,006	97,137	96,938	97,034	
5112	Wages - Part Time	33,829	32,665	30,641	50,048	32,448	32,448	
5121	Wages - Over Time	869	795	401	1,000	494	500	
5122	On Call Time	1,925	1,573	1,873	1,792	696	0	
5114	Merit Pay	0	0	0	0	0	1,941	
5126	Short Term Disability	0	0	0	0	0	118	
5127	Long Term Disability	471	456	456	456	428	494	
5128	Vision Insurance	106	214	214	214	214	219	
5130	FICA-Med	1,842	1,837	1,806	2,175	1,803	1,913	
5131	FICA	7,877	7,856	7,722	9,299	7,708	8,179	
5132	Medical Insurance	22,073	23,544	23,301	22,570	22,491	23,301	
5133	Employee Retirement	4,739	4,731	4,738	4,857	4,790	4,949	
5134	Unemployment Insurance	265	264	368	450	367	396	
5135	Worker's Compensation Insurance	4,652	2,436	4,687	4,599	4,983	4,782	
5136	Dental Insurance	1,967	1,967	1,967	2,275	2,275	2,298	
5137	Staff Development	2,090	1,804	1,526	2,075	1,566	1,800	
5138	Life Insurance	409	412	412	297	292	303	
5140	Tuition Reimbursement	928	0	0	0	0	0	
5141	Clothing Allowance	799	852	945	900	900	900	
5144	Employee Assistance Administration	0	0	82	78	89	78	
	<i>Personal Services Total</i>	179,622	177,367	176,144	200,221	178,482	181,652	
6210	Office Supplies	461	199	465	150	497	500	
6213	Public Relations	0	28	0	400	400	400	
6214	Board Development	261	0	90	125	75	125	
6216	Reference Books/Materials	460	536	413	539	539	530	
6217	Dues, Fees, Subscriptions	283	356	539	375	375	395	
6218	Small Equipment Items	4,236	3,184	7,229	3,900	3,900	3,900	
6219	Special Equipment	0	0	0	1,740	0	0	
6222	Chemicals	0	0	0	250	250	250	
6224	Trash Service	0	0	0	750	12,183	0	
6227	Right of Way Trees	236	21,058	3,545	11,600	11,600	11,600	
6228	Tree Maintenance	20,692	6,459	8,853	13,525	13,525	13,525	
6241	Land Maintenance	3,459	2,741	4,684	7,045	8,355	8,355	
6246	Liability Insurance	8,839	6,742	7,326	7,568	7,124	9,831	
6248	Signs	0	52	66	0	0	0	
6249	Leases/Rentals	0	94	88	720	2,881	7,400	
6253	Contract Service	2,255	2,901	129,718	36,500	0	0	
6256	Publish/Record	103	0	0	0	0	0	
6261	Telephone	1,215	1,338	1,327	1,320	1,323	1,320	
6263	Postage	0	0	0	0	1,395	0	
6264	Printing/Binding	0	125	90	150	1,895	150	
6269	Miscellaneous Expense - Memorial	0	0	1,050	0	0	0	
6282	Tree Board Activities	12,080	7,914	18,088	13,500	10,534	13,500	
	<i>Operating & Maintenance Total</i>	54,579	53,727	183,571	101,157	76,851	71,781	
7010	Fleet Transfer	37,369	36,054	60,582	52,254	52,254	52,254	
7012	Facility Services Transfer	0	0	3,787	3,631	3,631	3,453	
	<i>Interfund Loans & Transfers Total</i>	37,369	36,054	64,369	55,885	55,885	55,707	
FORESTRY EXPENDITURES TOTAL		271,570	267,148	424,084	357,263	311,217	309,139	

General Fund Detail Budget

TOWN OF WINDSOR								GENERAL FUND - 01
ACCT NO	ACCOUNT NAME	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 PROJ.	2013 BUDGET	
RECREATION EXPENDITURES- 451								
5111	Wages - Full Time	238,822	242,372	238,485	245,103	243,712	243,919	
5112	Wages - Part Time	257,970	272,532	294,648	346,270	314,523	352,653	
5121	Wages - Over Time	51	135	34	250	96	250	
5122	On Call Time	2,949	3,539	3,720	4,032	912	0	
5114	Merit Pay	0	0	0	0	0	4,878	
5126	Short Term Disability	0	0	0	0	0	135	
5127	Long Term Disability	1,191	1,153	1,153	1,153	801	1,248	
5128	Vision Insurance	417	525	525	421	524	535	
5130	FICA-Med	7,158	7,369	7,511	8,637	7,883	8,725	
5131	FICA	30,607	31,506	32,115	36,931	33,705	37,305	
5132	Medical Insurance	36,428	38,841	50,461	46,440	46,204	47,942	
5133	Employee Retirement	11,900	11,925	11,899	12,255	12,044	12,440	
5134	Unemployment Insurance	1,004	1,040	1,530	716	1,607	716	
5135	Worker's Compensation Insurance	14,086	15,576	21,992	17,061	20,372	17,563	
5136	Dental Insurance	2,991	3,954	4,275	4,248	4,248	4,291	
5137	Staff Development	4,272	5,996	2,949	4,175	3,797	4,475	
5138	Life Insurance	1,037	1,037	1,037	750	734	761	
5140	Tuition Reimbursement	1,045	0	0	0	0	0	
5141	Clothing Allowance	0	1,512	1,463	1,800	1,800	1,800	
5144	Employee Assistance Administration	0	0	205	194	222	194	
	<i>Personal Services Total</i>	611,926	639,009	674,001	730,436	693,186	739,831	
6210	Office Supplies	5,937	4,879	5,327	5,500	5,269	5,500	
6213	Public Relations	6,138	1,880	5,008	12,000	7,411	8,000	
6216	Reference Books/Materials	14	0	157	200	0	200	
6217	Dues, Fees, Subscriptions	10,251	13,299	21,847	41,000	37,106	41,000	
6218	Small Equipment Items	10,697	26,784	36,713	26,000	23,659	26,220	
6219	Special Equipment/Program Supplies	83,305	68,668	52,072	66,121	78,720	78,427	
6230	Recreation Equipment/Repair	0	460	1,182	350	0	300	
6236	Ball Field Maintenance/ Baseball	22,190	18,005	8,231	38,500	50,646	38,500	
6240	Equipment Repair/Maintenance	0	59	0	200	43	100	
6245	Travel/Mileage	0	0	0	0	500	500	
6246	Liability Insurance	13,494	17,494	4,845	5,005	4,711	6,501	
6249	Leases/Rentals	1,016	96	0	250	0	0	
6253	Contract Service	102,382	156,853	147,313	113,148	116,286	113,148	
6256	Publish/Record	4,773	295	18	300	323	300	
6261	Telephone	2,786	2,200	2,433	2,500	2,593	2,500	
6263	Postage	9,293	4,612	5,963	5,200	2,327	2,500	
6264	Printing/Binding	9,009	15,357	13,572	12,575	7,956	13,500	
6273	Tours/Admissions	10,307	19,177	13,560	21,000	19,625	19,000	
6295	Disaster Expense	30,988	0	0	0	0	0	
	<i>Operating & Maintenance Total</i>	322,579	350,119	318,240	350,849	357,173	356,196	
7373	Transfer to CRC	400,000	400,000	400,000	400,000	400,000	450,000	
7010	Fleet Transfer	14,516	16,224	44,084	64,211	64,211	64,211	
7011	Information Tech Transfer	135,282	154,146	110,903	52,723	52,723	58,321	
	<i>Interfund Loans & Transfers Total</i>	549,798	570,370	554,987	516,934	516,934	572,532	
RECREATION EXPENDITURES TOTAL		1,484,303	1,559,498	1,547,228	1,598,219	1,567,293	1,668,558	

General Fund Detail Budget

TOWN OF WINDSOR								GENERAL FUND - 01
ACCT NO	ACCOUNT NAME	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 PROJ.	2013 BUDGET	
AQUATICS/SWIMMING POOL EXPENDITURES - 452								
5112	Wages - Part Time	107,352	111,195	105,407	120,543	106,887	105,432	
5121	Wages - Over Time	0	155	125	250	352	300	
5130	FICA-Med	1,557	1,614	1,531	1,751	1,555	1,533	
5131	FICA	6,656	6,902	6,545	7,489	6,649	6,555	
5134	Unemployment Insurance	215	222	318	362	322	317	
5135	Workman's Compensation Insurance	3,763	5,848	7,524	5,375	5,824	5,544	
5137	Staff Development	2,576	2,939	1,213	1,800	1,328	1,920	
	<i>Personal Services Total</i>	122,118	128,877	122,663	137,571	122,916	121,602	
6210	Office Supplies	11	162	230	100	264	250	
6213	Public Relations	0	185	49	50	0	50	
6216	Reference Books/Materials	1,399	2,355	787	1,550	1,320	1,550	
6217	Dues/Fees/Subscriptions	599	626	456	700	1,375	1,461	
6218	Small Equipment Items	3,254	8,776	2,216	7,300	7,086	7,300	
6219	Special Equipment	11,103	8,773	9,437	11,000	7,845	10,990	
6222	Chemicals	15,639	14,367	21,417	15,000	15,497	11,000	
6224	Trash Service	0	46	0	0	0	0	
6229	Maintenance Supplies	29	1,822	0	500	259	500	
6232	Building Repair/Maintenance	6,541	3,765	5,629	6,750	0	0	
6240	Equipment Repair/Maintenance	1,119	3,502	552	1,400	1,709	1,400	
6245	Travel/Mileage	0	0	0	0	0	450	
6246	Liability Insurance	8,633	7,583	8,240	8,513	8,013	11,057	
6253	Contract Service	2,570	10,349	4,201	3,175	3,165	3,175	
6256	Publish/Record	0	0	0	0	0	0	
6260	Utilities	17,836	16,151	19,486	15,000	10,856	15,000	
6261	Telephone	2,029	2,029	2,041	2,200	2,362	2,200	
6264	Printing/Binding	0	0	0	0	0	750	
6295	Disaster Expense	90	0	0	0	0	0	
	<i>Operating & Maintenance Total</i>	70,854	80,490	74,741	75,918	59,752	67,133	
7010	Fleet Transfer	4,415	2,532	6,154	5,778	5,778	0	
7012	Facility Services Transfer	0	0	0	0	0	1,149	
	<i>Interfund Loans & Transfers Total</i>	4,415	2,532	6,154	5,778	5,778	1,149	
AQUATICS/SWIMMING POOL EXPENDITURES TOTAL		197,387	211,898	203,558	219,266	188,446	189,884	

General Fund Detail Budget

TOWN OF WINDSOR								GENERAL FUND - 01
ACCT NO	ACCOUNT NAME	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 PROJ.	2013 BUDGET	
PARKS EXPENDITURES - 454								
5111	Wages - Full Time	447,044	372,745	349,465	357,362	346,552	384,642	
5112	Wages - Part Time	108,479	91,184	76,793	111,360	101,950	92,879	
5121	Wages - Over Time	6,475	3,089	2,754	3,000	1,700	1,400	
5122	On Call Time	4,564	4,344	3,859	4,608	1,096	1,500	
5114	Merit Pay	0	0	0	0	0	6,933	
5126	Short Term Disability	0	0	0	0	0	356	
5127	Long Term Disability	2,055	1,635	1,549	1,549	1,526	1,875	
5128	Vision Insurance	621	672	628	628	482	746	
5130	FICA-Med	7,597	6,592	6,171	6,907	5,943	7,067	
5131	FICA	32,485	28,188	26,385	29,532	25,413	30,216	
5132	Medical Insurance	70,701	62,386	58,216	52,140	52,386	58,872	
5133	Employee Retirement	19,948	18,422	17,413	17,868	16,258	17,679	
5134	Unemployment Insurance	1,097	961	1,221	1,429	1,180	1,462	
5135	Workers Compensation Insurance	16,998	18,363	17,728	14,605	16,178	16,126	
5136	Dental Insurance	6,715	5,668	5,258	4,434	4,920	4,841	
5137	Staff Development	9,077	7,670	5,597	8,410	8,410	6,990	
5138	Life Insurance	1,818	1,578	1,498	1,094	1,007	1,212	
5141	Clothing Allowance	2,329	2,532	2,163	2,450	2,450	2,450	
5144	Employee Assistance Administration	0	0	246	233	255	272	
	<i>Personal Services Total</i>	738,003	626,029	576,942	617,609	587,705	637,518	
6210	Office Supplies	1,828	1,639	1,546	1,500	1,398	1,400	
6213	Public Relations	327	952	6,351	2,400	2,400	1,400	
6214	Board Development	7,762	8,093	7,947	9,500	9,500	9,500	
6216	Reference Books/Materials	58	39	0	350	350	350	
6217	Dues/Fees/Subscriptions	1,300	692	821	1,592	1,744	1,770	
6218	Small Equipment Items	9,839	11,406	6,326	10,375	10,594	9,500	
6222	Chemicals	5,391	367	392	500	500	500	
6224	Trash Service	3,965	3,805	5,318	6,240	6,466	10,720	
6229	Maintenance Supplies	678	3,566	3,928	2,900	2,900	2,900	
6230	Playground Equipment Repair	1,697	3,703	4,668	4,450	4,001	4,450	
6232	Building Repair/Maintenance	17,836	8,238	10,153	16,300	15,428	16,300	
6235	Sprinkler Repair/Maintenance	19,244	12,635	13,238	18,650	13,496	18,650	
6241	Land Maintenance	23,580	41,334	30,003	60,450	60,450	44,825	
6243	Weed Control	2,367	6,924	1,612	2,750	2,630	2,250	
6244	Well Assessments	2,498	18,987	6,662	7,000	4,948	15,050	
6245	Travel/Mileage	5,434	5,358	6,302	5,900	5,341	5,900	
6246	Liability Insurance	15,268	18,155	13,584	14,881	13,453	18,228	
6248	Park Signs	5,454	1,472	2,563	8,600	8,548	7,300	
6249	Leases/Rentals	5,115	1,659	1,096	1,500	1,194	3,500	
6253	Contract Services	33,135	45,456	34,745	48,880	39,992	34,400	
6256	Publish/Record	681	228	352	1,700	418	600	
6260	Utilities	42,556	50,728	60,829	37,564	51,868	65,000	
6261	Telephone	4,522	4,930	4,494	4,020	4,615	4,530	
6263	Postage	848	652	845	900	1,761	900	
6264	Printing/Binding	386	0	37	500	772	500	
6295	Disaster Expense	990	0	0	0	0	0	
	<i>Operating & Maintenance Total</i>	212,759	251,020	223,812	269,402	264,768	280,423	
7010	Fleet Transfer	125,658	98,181	150,085	196,481	196,481	196,481	
7011	Information Tech Transfer	5,250	21,196	37,877	50,166	50,166	60,243	
7012	Facility Services Transfer	0	0	14,357	15,943	15,943	4,286	
	<i>Interfund Loans & Transfers Total</i>	130,908	119,377	202,319	262,590	262,590	261,009	
PARKS EXPENDITURES TOTAL		1,081,670	996,426	1,003,073	1,149,601	1,115,063	1,178,951	

General Fund Detail Budget

TOWN OF WINDSOR								GENERAL FUND - 01
ACCT NO	ACCOUNT NAME	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 PROJ.	2013 BUDGET	
SAFETY/LOSS CONTROL EXPENDITURES - 455								
5137	Staff Development	83	1,479	2,577	3,000	2,747	3,000	
	<i>Personal Services Total</i>	83	1,479	2,577	3,000	2,747	3,000	
6219	Special Equipment	0	177	6,832	0	3,418	5,510	
6247	Safety Expense	6,999	2,764	3,413	6,500	6,500	6,500	
6253	Contract Service	2,124	3,356	774	0	0	0	
6264	Printing/Binding	0	0	0	500	500	500	
	<i>Operating & Maintenance Total</i>	9,123	6,297	11,018	7,000	10,418	12,510	
SAFETY/LOSS CONTROL EXPENDITURES TOTAL		9,205	7,776	13,595	10,000	13,165	15,510	
ART & HERITAGE EXPENDITURES - 456								
5111	Wages - Full Time	66,673	101,782	92,104	103,177	100,708	103,154	
5112	Wages - Part Time	25,787	21,069	45,537	25,132	26,000	34,797	
5114	Merit Pay	0	0	0	0	0	2,063	
5126	Short Term Disability	0	0	0	0	0	0	
5127	Long Term Disability	297	459	450	458	444	497	
5128	Vision Insurance	139	207	198	214	207	219	
5130	FICA-Med	1,330	1,724	1,885	1,860	2,021	2,030	
5131	FICA	5,687	7,374	8,061	7,955	8,641	8,681	
5132	Medical Insurance	9,506	10,198	20,869	16,213	16,135	16,737	
5133	Employee Retirement	949	3,860	3,916	2,774	2,783	2,985	
5134	Unemployment Insurance	186	249	378	385	412	420	
5135	Workers Compensation Insurance	428	330	451	388	747	340	
5136	Dental Insurance	776	1,967	1,724	1,497	1,497	1,512	
5137	Staff Development	1,056	659	1,505	1,350	806	1,400	
5138	Life Insurance	246	412	393	316	300	322	
5144	Employee Assistance Administration	0	0	79	78	89	78	
	<i>Personal Services Total</i>	113,060	150,289	177,551	161,799	160,790	175,235	
6210	Office Supplies	1,261	524	978	900	693	900	
6213	Public Relations	889	1,644	2,196	900	942	650	
6216	Reference Books/Materials	295	434	262	500	127	400	
6217	Dues/Fees/Subscriptions	470	234	582	270	270	400	
6218	Small Equipment Items	4,148	3,911	3,899	7,800	6,732	8,000	
6219	Special Equipment	2,944	5,321	3,924	5,000	2,500	3,500	
6229	Maintenance Supplies	445	363	288	1,000	300	500	
6232	Building Repair/Maintenance	9,731	6,541	4,991	5,650	5,000	3,300	
6245	Travel/Mileage	1,519	1,820	2,013	2,000	1,780	2,000	
6246	Liability Insurance	9,555	8,393	9,119	9,422	8,868	12,238	
6249	Leases/Rentals	8,807	2,638	4,084	3,000	3,257	1,500	
6253	Contract Services	26,964	24,321	30,276	7,138	8,500	8,038	
6256	Publish/Record	8	0	0	100	81	100	
6260	Utilities	5,275	9,040	8,366	10,500	9,000	9,500	
6261	Telephone	2,784	2,517	2,608	3,000	3,211	3,000	
6263	Postage	199	147	149	300	325	300	
6264	Printing/Binding	858	2,219	813	6,500	5,119	3,500	
6267	Study/Review/Analysis/Consulting	0	373	0	1,000	1,000	0	
6295	Disaster Expense	408,496	0	0	0	0	0	
	<i>Operating & Maintenance Total</i>	484,648	70,439	74,549	64,980	57,704	57,826	
7011	Information Tech Transfer	3,544	8,048	16,652	13,631	13,631	15,870	
7012	Facility Services Transfer	0	0	5,507	5,098	5,098	4,664	
	<i>Interfund Loans & Transfers Total</i>	3,544	8,048	22,159	18,729	18,729	20,534	
ART & HERITAGE EXPENDITURES TOTAL		601,251	228,776	274,259	245,508	237,223	253,595	

General Fund Detail Budget

TOWN OF WINDSOR								GENERAL FUND - 01
ACCT NO	ACCOUNT NAME	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 PROJ.	2013 BUDGET	
TOWN HALL EXPENDITURES- 457								
5111	Wages - Full Time	0	11,179	0	0	0	0	
5112	Wages - Part Time	0	1,269	0	0	0	0	
5121	Wages - Over Time	0	140	0	0	0	0	
5127	Long Term Disability	0	15	0	0	0	0	
5130	FICA-Med	0	182	0	0	0	0	
5131	FICA	0	778	0	0	0	0	
5134	Unemployment Insurance	0	25	0	0	0	0	
5136	Dental Insurance	0	82	0	0	0	0	
5138	Life Insurance	0	14	0	0	0	0	
	<i>Personal Services Total</i>	0	13,684	0	0	0	0	
6218	Small Equipment Items	2,816	11	0	0	0	0	
6224	Trash Service	1,080	674	959	1,000	1,070	1,000	
6232	Building Repair/Maintenance	185,712	7,509	0	0	0	0	
6246	Liability Insurance	10,464	12,165	10,382	10,785	10,379	12,851	
6249	Leases & Rentals	160,492	139,400	45,512	0	0	0	
6253	Contract Service	102,495	72,213	362	0	0	0	
6260	Utilities	32,314	40,909	37,317	35,000	28,321	35,000	
6261	Telephone	15,947	8,566	9,665	10,000	6,767	10,000	
6295	Disaster Expense	24,421	0	0	0	0	0	
	<i>Operating & Maintenance Total</i>	535,740	281,446	104,198	56,785	46,537	58,851	
7010	Fleet Transfer	5,878	6,097	5,988	8,837	8,837	8,837	
7012	Facility Services Transfer	0	8,048	137,735	170,211	170,211	151,741	
	<i>Interfund Loans & Transfers Total</i>	5,878	14,145	143,723	179,048	179,048	160,578	
TOWN HALL EXPENDITURES TOTAL		541,618	309,275	247,921	235,833	225,585	219,428	
POLICE PENSION FUND EXPENDITURES - 458								
5133	Police Widow Pension	1,287	1,287	1,287	1,287	107	0	
	<i>Personal Services Total</i>	1,287	1,287	1,287	1,287	107	0	
POLICE PENSION FUND EXPENDITURES TOTAL		1,287	1,287	1,287	1,287	107	0	

General Fund Detail Budget

TOWN OF WINDSOR								GENERAL FUND - 01
ACCT NO	ACCOUNT NAME	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 PROJ.	2013 BUDGET	
GENERAL FUND EXPENDITURES TOTAL		11,250,541	10,892,388	12,703,513	12,428,039	11,631,458	12,338,917	
GENERAL FUND Beginning Balance		1,901,181	3,909,852	5,252,543	5,415,494	4,955,433	5,700,581	
GENERAL FUND REVENUE		13,259,212	12,235,078	12,406,402	11,578,878	12,376,606	12,299,468	
Available Resources		15,160,394	16,144,931	17,658,945	16,994,371	17,332,039	18,000,048	
GENERAL FUND EXPENDITURES		11,250,541	10,892,388	12,703,513	12,428,039	11,631,458	12,338,917	
GENERAL FUND Ending Balance		3,909,852	5,252,543	4,955,433	4,566,333	5,700,581	5,661,131	
EXPENDITURES BY CATEGORY								
	Personal Services Total	6,165,138	6,250,837	6,285,139	6,694,468	6,449,274	6,881,053	
	Operating & Maintenance Total	3,556,435	3,203,223	2,728,549	2,993,291	2,843,615	2,937,988	
	Debt Service & Transfers	1,528,969	1,438,328	3,689,824	2,740,280	2,338,570	2,519,876	
	Capital Outlay Total	0	0	0	0	0	0	
	TOTAL EXPENDITURES	11,250,541	10,892,388	12,703,513	12,428,039	11,631,458	12,338,917	
DEPARTMENTS/DIVISION SUMMARY								
410	Town Clerk/Customer Service	164,727	512,314	476,273	544,564	530,348	527,426	
411	Mayor & Town Board	192,011	288,582	2,015,870	1,090,631	630,984	470,308	
412	Municipal Court	62,112	17,985	17,904	19,664	17,098	19,659	
413	Town Manager	457,591	290,037	222,121	254,182	247,278	277,826	
415	Finance	606,766	514,201	575,965	533,249	533,545	579,638	
416	Human Resources	239,685	264,258	300,832	358,080	321,501	345,699	
417	Tornado Administration	94,553	228,195	0	0	0	0	
418	Legal Services	323,861	549,140	461,016	370,000	407,265	370,000	
419	Planning & Zoning	586,895	552,897	499,034	522,474	496,804	809,677	
420	Economic Development	0	0	94,230	192,140	194,252	182,527	
421	Police	2,151,584	2,109,844	2,350,679	2,559,268	2,496,308	2,685,654	
428	Recycling	0	0	0	0	0	41,470	
429	Streets & Alleys	866,081	893,124	908,677	963,992	927,851	949,735	
430	Public Works	426,956	442,385	403,246	398,028	389,999	424,111	
431	Engineering	669,194	550,651	565,856	583,852	577,871	600,833	
433	Community Events	0	0	0	103,485	93,777	106,411	
432	Cemetery	220,232	96,690	96,805	116,653	108,477	112,878	
450	Forestry	271,570	267,148	424,084	357,263	311,217	309,139	
451	Outdoor Recreation Programs	1,484,303	1,559,498	1,547,228	1,598,219	1,567,293	1,668,558	
452	Aquatics/Swimming Pool	197,387	211,898	203,558	219,266	188,446	189,884	
454	Parks	1,081,670	996,426	1,003,073	1,150,401	1,115,063	1,178,951	
455	Safety/Loss Control	9,205	7,776	13,595	10,000	13,165	15,510	
456	Art & Heritage	601,251	228,776	274,259	245,508	237,223	253,595	
457	Town Hall	541,618	309,275	247,921	235,833	225,585	219,428	
458	Police Pension	1,287	1,287	1,287	1,287	107	0	
	SUMMARY TOTAL	11,250,541	10,892,388	12,703,513	12,428,039	11,631,458	12,338,917	

Park Improvement Fund Detail Budget

TOWN OF WINDSOR								PARK IMPROVEMENT FUND - 02
ACCT NO	ACCOUNT NAME	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 PROJ.	2013 BUDGET	
PARK IMPROVEMENT FUND REVENUE - 02								
4001	<i>Beginning Fund Balance</i>	1,574,454	1,692,144	1,986,663	2,116,600	2,494,376	2,230,824	
4316	Larimer County Open Space	50,099	57,345	69,535	56,672	93,025	71,413	
4334	Grants	83,466	4,984	0	0	0	0	
4358	Community Park Fee	126,224	143,220	301,663	199,908	525,624	323,502	
4364	Interest Income	3,733	1,958	967	998	667	667	
4367	Contributions	10,000	0	0	0	0	0	
4387	Neighborhood Park Fee	262,092	396,054	684,789	441,972	1,423,334	834,726	
PARK IMPROVEMENT FUND REVENUE TOTAL		535,614	603,561	1,056,954	699,550	2,042,650	1,230,308	
AVAILABLE RESOURCES		2,110,068	2,295,705	3,043,617	2,816,150	4,537,026	3,461,133	
PARK IMPROVEMENT FUND EXPENDITURES - 02								
POUDRE TRAIL - 440								
6253	Contract Services	0	0	9,000	10,000	10,000	10,000	
6267	Study Review/Analysis/Consulting	0	0	0	0	500	0	
<i>Operating & Maintenance Total</i>		<i>0</i>	<i>0</i>	<i>9,000</i>	<i>10,000</i>	<i>10,500</i>	<i>10,000</i>	
8412	Site Improvements	60,262	0	0	25,000	0	25,000	
<i>Capital Outlay Total</i>		<i>60,262</i>	<i>0</i>	<i>0</i>	<i>25,000</i>	<i>0</i>	<i>25,000</i>	
POUDRE TRAIL TOTAL		60,262	0	9,000	35,000	10,500	35,000	
WINDSOR TRAIL SYSTEM - 441								
7373	Interfund Transfer	0	(49,920)	0	0	0	0	
<i>Interfund Loans & Transfers Total</i>		<i>0</i>	<i>(49,920)</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	
8410	Land/Easements	0	0	0	0	0	5,000	
8412	Site Improvements	0	0	0	0	0	113,000	
<i>Capital Outlay Total</i>		<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>118,000</i>	
WINDSOR TRAIL SYSTEM TOTAL		0	(49,920)	0	0	0	118,000	
DIAMOND VALLEY - 445								
6253	Contract Services	0	0	391	0	0	0	
<i>Operating & Maintenance Total</i>		<i>0</i>	<i>0</i>	<i>391</i>	<i>0</i>	<i>0</i>	<i>0</i>	
8412	Site Improvements	0	0	31,000	387,500	288,498	0	
8440	Machinery/Equipment	0	0	0	0	0	0	
<i>Capital Outlay Total</i>		<i>0</i>	<i>0</i>	<i>31,000</i>	<i>387,500</i>	<i>288,498</i>	<i>0</i>	
DIAMOND VALLEY PARK TOTAL		0	0	31,391	387,500	288,498	0	

Park Improvement Fund Detail Budget

TOWN OF WINDSOR		PARK IMPROVEMENT FUND - 02					
ACCT NO	ACCOUNT NAME	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 PROJ.	2013 BUDGET
BOARDWALK PARK - 462							
6254	Engineering Services	0	1,300	0	0	0	0
	<i>Operating & Maintenance Total</i>	0	1,300	0	0	0	0
8420	Building	0	0	401,937	0	0	0
	<i>Capital Outlay Total</i>	0	0	401,937	0	0	0
BOARDWALK PARK TOTAL		0	1,300	401,937	0	0	0
GENERAL SITE DEVELOPMENT - 467							
7373	Interfund Transfer	76,914	76,914	76,914	76,914	76,914	24,246
	<i>Interfund Loans & Transfers Total</i>	76,914	76,914	76,914	76,914	76,914	24,246
GENERAL SITE DEVELOPMENT TOTAL		76,914	76,914	76,914	76,914	76,914	24,246
EASTMAN PARK - 470							
8412	Site Improvements	0	0	0	0	0	60,000
8440	Machinery/Equipment	0	0	0	12,000	12,000	0
	<i>Capital Outlay Total</i>	0	0	0	12,000	12,000	60,000
EASTMAN PARK TOTAL		0	0	0	12,000	12,000	60,000
WINDSOR HIGHLAND - 472							
7373	Interfund Transfer	250,748	250,748	0	0	0	0
	<i>Interfund Loans & Transfers Total</i>	250,748	250,748	0	0	0	0
WINDSOR HIGHLANDS TOTAL		250,748	250,748	0	0	0	0
BRUNNER FARM PARK - 473							
8412	Site Improvements	0	0	0	400,000	457,493	0
	<i>Capital Outlay Total</i>	0	0	0	400,000	457,493	0
BRUNNER FARM PARK TOTAL		0	0	0	400,000	457,493	0
STONEHENGE PARK DEVELOPMENT - 474							
8412	Site Improvements	30,000	30,000	30,000	30,000	30,000	30,000
	<i>Capital Outlay Total</i>	30,000	30,000	30,000	30,000	30,000	30,000
STONEHENGE PARK DEVELOPMENT TOTAL		30,000	30,000	30,000	30,000	30,000	30,000
BISON RIDGE PARK - 475							
8412	Site Improvements	0	0	0	330,417	450,747	0
	<i>Capital Outlay Total</i>	0	0	0	330,417	450,747	0
BISON RIDGE PARK TOTAL		0	0	0	330,417	450,747	0

Park Improvement Fund Detail Budget

TOWN OF WINDSOR		PARK IMPROVEMENT FUND - 02					
ACCT NO	ACCOUNT NAME	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 PROJ.	2013 BUDGET
POUDRE HEIGHTS PARK - 476							
8412	Site Improvements	0	0	0	1,200,000	956,779	0
	<i>Capital Outlay Total</i>	0	0	0	1,200,000	956,779	0
POUDRE HEIGHTS PARK TOTAL		0	0	0	1,200,000	956,779	0
NORTHERN LIGHTS PARK - 477							
8412	Site Improvements	0	0	0	30,000	23,271	982,431
	<i>Capital Outlay Total</i>	0	0	0	30,000	23,271	982,431
NORTHERN LIGHTS PARK TOTAL		0	0	0	30,000	23,271	982,431
PARK IMPROVEMENT FUND EXPENDITURES TOTAL		417,924	309,042	549,241	2,501,831	2,306,202	1,249,677
BEGINNING FUND BALANCE		1,574,454	1,692,144	1,986,663	2,116,600	2,494,376	2,230,824
REVENUES		535,614	603,561	1,056,954	699,550	2,042,650	1,230,308
Available Resources		2,110,068	2,295,705	3,043,617	2,816,150	4,537,026	3,461,133
EXPENDITURES		417,924	309,042	549,241	2,501,831	2,306,202	1,249,677
ENDING FUND BALANCE		1,692,144	1,986,663	2,494,376	314,319	2,230,824	2,211,456

Park Improvement Fund Detail Budget

TOWN OF WINDSOR								PARK IMPROVEMENT FUND - 02
ACCT NO	ACCOUNT NAME	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 PROJ.	2013 BUDGET	
EXPENDITURES BY CATEGORY								
	Operating & Maintenance	0	1,300	9,391	10,000	10,500	10,000	
	Debt Service & Transfers	327,662	277,742	76,914	76,914	76,914	24,246	
	Capital Outlay	90,262	30,000	462,937	2,414,917	2,218,788	1,215,431	
	TOTAL EXPENDITURES	417,924	309,042	549,241	2,501,831	2,306,202	1,249,677	
DEPARTMENT SUMMARY								
440	Poudre Trail	60,262	0	9,000	35,000	10,500	35,000	
441	Windsor Trail System	0	(49,920)	0	0	0	118,000	
443	Covenant Park	0	0	0	0	0	0	
444	Founders Green Park	0	0	0	0	0	0	
445	Diamond Valley	0	0	31,391	387,500	288,498	0	
447	Greenspire Park	0	0	0	0	0	0	
462	Boardwalk Park	0	1,300	401,937	0	0	0	
467	General Park Development	76,914	76,914	76,914	76,914	76,914	24,246	
469	Folkstone Park	0	0	0	0	0	0	
470	Eastman Park	0	0	0	12,000	12,000	60,000	
471	Highland Meadows #2	0	0	0	0	0	0	
472	Windsor Highlands	250,748	250,748	0	0	0	0	
473	Brunner Farm Park	0	0	0	400,000	457,493	0	
474	Stonehenge Park Development	30,000	30,000	30,000	30,000	30,000	30,000	
475	Bison Ridge Park	0	0	0	330,417	450,747	0	
476	Poudre Heights Park	0	0	0	1,200,000	956,779	0	
477	Northern Lights Park	0	0	0	30,000	23,271	982,431	
	SUMMARY TOTALS	417,924	309,042	549,241	2,501,831	2,306,202	1,249,677	

Park Improvement Fund Detail Requests

PARK IMPROVEMENT FUND - 02

Poudre Trail System - 440

DESCRIPTION	CONTRACT SERVICES 6253	STUDY REVIEW 6267	SITE IMPROV 8412							TOTAL
1/2 Trail Maintenance Contribution/Manager share with Greeley/Weld Co (\$10K CTF) LCOS	10,000									10,000
Install concrete trail in Three Bells I Conservation Easement share w/Larimer Co LCOS			25,000							25,000
TOTAL	10,000	0	25,000							35,000
TOTAL Contract Services Only										10,000

PARK IMPROVEMENT FUND - 02

Windsor Lake Trail - 441

DESCRIPTION	STUDY REVIEW 6267	SITE IMPROV 8412	EQUIP 8440	LAND 8410						TOTAL
Windsor Trail Upgrades/trails; BROE easement & acquisition (Cash in Lieu)				5,000						5,000
Windsor Trail Upgrades/trails, Windsor Highlands connection, & trail at PVREA (LCOS)		113,000								113,000
TOTAL	0	113,000	0	5,000						118,000
TOTAL Capital Outlay Only										118,000

PARK IMPROVEMENT FUND - 02

General Park Development - 467

DESCRIPTION	TRANSFER 7373	SITE IMPROV 8412	BLDG 8420	PLAYGR 8430	FURN/ FIX 8431					TOTAL
Transfer to GF to pay for Park Construction Mgmt 01-467 (25% of wages paid by Gen Fund)	24,246									24,246
TOTAL	24,246	0	0	0	0					24,246
TOTAL Transfers Only										24,246

PARK IMPROVEMENT FUND - 02

Eastman Park - 470

DESCRIPTION	SITE IMPROV 8412	BLDG 8420	PLAYGR 8430	EQUIP 8440						TOTAL
Eastman Pk Dvpm Multipurpose Court	60,000									60,000
TOTAL	60,000	0	0	0						60,000
TOTAL Capital Outlay Only										60,000

PARK IMPROVEMENT FUND - 02

Stonehenge Park Development - 474

DESCRIPTION	SITE IMPROV 8412	BLDG 8420	PLAYGR 8430	EQUIP 8440						TOTAL
Stonehenge Pk Development Agreement Pymnt (6th of 7 to \$200K)	30,000									30,000
TOTAL	30,000	0	0	0						30,000
TOTAL Capital Outlay Only										30,000

PARK IMPROVEMENT FUND - 02

Northern Lights Park - 477

DESCRIPTION	SITE IMPROV 8412	BLDG 8420	PLAYGR 8430	EQUIP 8440						TOTAL
Northern Lights Park Dvpm	982,431									982,431
TOTAL	982,431	0	0	0						982,431
TOTAL Capital Outlay Only										982,431



Conservation Trust Fund Detail Budget

TOWN OF WINDSOR								CONSERVATION TRUST FUND - 03
ACCT NO	ACCOUNT NAME	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 PROJ.	2013 BUDGET	
CONSERVATION TRUST FUND REVENUE - 03								
4001	<i>Beginning Total Cash Balance</i>	49,920	168,349	105,715	273,863	262,783	302,932	
4316	Larimer County Open Space Tax	0	0	0	0	0	0	
4330	State Lottery Income	136,046	138,942	167,332	151,370	189,997	165,424	
4334	Grants	(3)	0	0	200,000	200,000	0	
4364	Interest Income	385	149	98	122	152	152	
4367	Contributions	0	0	0	0	0	0	
CONSERVATION TRUST FUND REVENUE TOTAL		136,428	139,091	167,430	351,492	390,149	165,576	
AVAILABLE RESOURCES		186,348	307,441	273,145	625,355	652,932	468,508	
CONSERVATION TRUST FUND EXPENDITURES - 03								
POUDRE TRAIL - 440								
6253	Contract Services	18,000	18,000	9,000	10,000	10,000	10,000	
<i>Operating & Maintenance Total</i>		18,000	18,000	9,000	10,000	10,000	10,000	
8412	Site Improvements	(2)	133,806	0	0	0	250,000	
<i>Capital Outlay Total</i>		(2)	133,806	0	0	0	250,000	
POUDRE TRAIL TOTAL		17,998	151,806	9,000	10,000	10,000	260,000	
WINDSOR TRAIL SYSTEM - 441								
7373	Interfund Transfer	0	49,920	0	0	0	0	
<i>Interfund Loans & Transfers Total</i>		0	49,920	0	0	0	0	
8412	Site Improvements	0	0	1,362	340,000	340,000	124,000	
<i>Capital Outlay Total</i>		0	0	1,362	340,000	340,000	124,000	
WINDSOR LAKE TRAIL TOTAL		0	49,920	1,362	340,000	340,000	124,000	
CONSERVATION TRUST FUND EXPENDITURES TOTAL		17,998	201,725	10,362	350,000	350,000	384,000	

Conservation Trust Fund Detail Budget

TOWN OF WINDSOR								CONSERVATION TRUST FUND - 03
ACCT NO	ACCOUNT NAME	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 PROJ.	2013 BUDGET	
	BEGINNING FUND BALANCE	49,920	168,349	105,715	273,863	262,783	302,932	
	REVENUE	136,428	139,091	167,430	351,492	390,149	165,576	
	Available Resources	186,348	307,441	273,145	625,355	652,932	468,508	
	EXPENDITURES	17,998	201,725	10,362	350,000	350,000	384,000	
	ENDING FUND BALANCE	168,349	105,715	262,783	275,355	302,932	84,508	
	EXPENDITURES BY CATEGORY							
	Operating & Maintenance	18,000	18,000	9,000	10,000	10,000	10,000	
	Debt Service & Transfers	0	49,920	0	0	0	0	
	Capital Outlay	(2)	133,806	1,362	340,000	340,000	374,000	
	TOTAL EXPENDITURES	17,998	201,725	10,362	350,000	350,000	384,000	
	DEPARTMENT SUMMARY							
	Poudre Trail	17,998	151,806	9,000	10,000	10,000	260,000	
	Windsor Trail System	0	49,920	1,362	340,000	340,000	124,000	
	SUMMARY TOTAL	17,998	201,725	10,362	350,000	350,000	384,000	

Conservation Trust Fund Detail Requests

CONSERVATION TRUST FUND - 03

Poudre Trail System - 440

DESCRIPTION	CONTRACT SERVICES 6253	SITE IMPROV 8412							TOTAL
1/2 Trail Maintenance Contribution/Manager share with Greeley/Weld Co (\$10K PIF)	10,000								10,000
Poudre Trail Construction Trail from Westwood Village		250,000							250,000
TOTAL	10,000	250,000							260,000
TOTAL Capital Outlay Only									250,000
TOTAL Contract Services Only									10,000

CONSERVATION TRUST FUND - 03

Windsor Trail System - 441

DESCRIPTION	SITE IMPROV 8412								TOTAL
Windsor Trail parallel to 7th Street - New Liberty to Laku Lake (1/2 from CIF)	100,000								100,000
Windsor Trail System - Underpass RR at Grasslands engineering	24,000								24,000
TOTAL	124,000								124,000
TOTAL Capital Outlay Only									124,000

Capital Improvement Fund Detail Budget

TOWN OF WINDSOR		CAPITAL IMPROVEMENT FUND - 04					
ACCT NO	ACCOUNT NAME	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 PROJ.	2013 BUDGET
CAPITAL IMPROVEMENT FUND REVENUE - 04							
4001	<i>Beginning Fund Balance</i>	6,509,252	2,673,340	2,835,836	3,513,443	4,600,602	5,582,015
4313	Sales Tax	1,832,259	1,932,891	2,161,721	1,935,794	2,104,485	2,066,365
4317	Severance Tax	0	0	0	170,232	266,439	187,292
4318	Construction Use Tax	888,669	741,270	993,765	898,851	1,968,480	1,234,505
4319	Traffic Impact Fee	430,640	436,938	602,901	483,895	998,688	679,509
4334	Grants	418,457	1,297,245	0	0	0	0
4334	900-Grants	0	0	14,389	0	0	0
4334	901-Grants Bridge	0	0	336,000	48,000	24,000	247,500
4335	Police Dept Grants	0	416,959	64,050	0	10,000	4,900
4336	Cultural Affairs/Museum Grant	49,300	76,517	0	0	0	0
4345	Developer Street Reimbursement	0	4,999	0	0	0	0
4362	Mineral Lease Revenue	0	0	144,216	0	83,129	0
4363	CIRSA/Tornado Reimbursements	366,027	328,290	0	0	0	0
4364	Interest Income	35,489	21,710	6,262	7,423	6,189	6,189
4366	Realized Loss on Investments	(8,816)	0	0	0	0	0
4367	Contributions	4,899,044	584,637	2,413,585	0	0	0
4368	Miscellaneous Income	0	3,986	(21)	0	0	0
4369	Special Assessments	10,862	1,249	0	0	0	0
4376	Transfer from General Fund I-25 / SH 392	0	0	1,250,000	625,000	0	0
4377	Transfer from Sewer Fund - TH Reserve	0	210,000	0	0	0	0
4378	Transfer from Water Fund -TH & I-25 / SH 392	0	210,000	1,250,000	625,000	0	0
4381	Sale on General Fixed Assets	0	0	95,652	0	0	0
CAPITAL IMPROVEMENT FUND REVENUE TOTAL		8,921,931	6,266,690	9,332,518	4,794,195	5,461,410	4,426,259
AVAILABLE RESOURCES		15,431,183	8,940,030	12,168,354	8,307,638	10,062,012	10,008,274

Capital Improvement Fund Detail Budget

TOWN OF WINDSOR								CAPITAL IMPROVEMENT FUND - 04
ACCT NO	ACCOUNT NAME	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 PROJ.	2013 BUDGET	
CAPITAL IMPROVEMENT FUND EXPENDITURES - 04								
TOWN CLERK/CUSTOMER SERVICE - 410								
6218	Small Equipment	0	0	6,302	0	0	5,000	
	<i>Small Equipment Total</i>	0	0	6,302	0	0	5,000	
TOWN CLERK/CUSTOMER SERVICE TOTAL		0	0	6,302	0	0	5,000	
MAYOR & TOWN BOARD - 411								
7375	Transfer to Comm/Rec Fund	200,000	295,000	295,000	200,000	200,000	0	
7373	Transfer to Water Fund	0	0	62,653	62,653	62,653	62,653	
	<i>Interfund Loans & Transfers Total</i>	200,000	295,000	357,653	262,653	262,653	62,653	
MAYOR & TOWN BOARD TOTAL		200,000	295,000	357,653	262,653	262,653	62,653	
TOWN MANAGER - 413								
6267	Study Review/Analysis	0	33,498	44,772	0	0	0	
	<i>Operations & Maintenance</i>	0	33,498	44,772	0	0	0	
TOWN MANAGER TOTAL		35	33,498	44,772	0	0	0	
FINANCE / INFORMATION SYSTEMS Department - 415								
7811	IT Capital Contribution	318,970	0	0	0	0	0	
	<i>Interfund Loans & Transfers Total</i>	318,970	0	0	0	0	0	
FINANCE DEPARTMENT TOTAL		318,970	0	0	0	0	0	
POLICE Department - 421								
6218	Small Equipment	30,587	51,923	21,658	1,600	1,310	13,300	
6286	Computer Hardware	0	47,523	37,047	0	0	0	
	<i>Small Equipment & Computer Total</i>	30,587	99,445	58,705	1,600	1,310	13,300	
6253	Contract Services	0	0	6,305	0	0	0	
6260	Utilities	1,472	16,060	1,085	0	0	0	
6261	Telephone Services	389	4,243	0	0	0	0	
	<i>Operating & Maintenance Total</i>	1,861	20,304	7,390	0	0	0	
7352	Loan Payment on PD Facility	0	0	145,000	145,080	145,080	145,000	
7810	Fleet Capital Contribution	114,800	0	0	0	0	0	
	<i>Interfund Loans & Transfers Total</i>	114,800	0	145,000	145,080	145,080	145,000	
8420	Buildings & Improvements	515,457	(611,243)	52,154	0	0	0	
8440	Machinery/Equipment	0	0	0	17,000	14,000	0	
	<i>Capital Outlay Total</i>	515,457	(611,243)	52,154	17,000	14,000	0	
POLICE DEPARTMENT TOTAL		662,705	(491,494)	263,249	163,680	160,390	158,300	

Capital Improvement Fund Detail Budget

TOWN OF WINDSOR		CAPITAL IMPROVEMENT FUND - 04					
ACCT NO	ACCOUNT NAME	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 PROJ.	2013 BUDGET
STREETS - 429							
6218	Small Equipment	2,830	0	0	800	800	800
	<i>Small Equipment Total</i>	2,830	0	0	800	800	800
6242	Street Repair/Maintenance	38,454	252,182	878	0	0	250,000
6267	Study Review/Analysis/Consulting	3,805	0	0	0	0	0
6278	Street Repair/Pavement Mgmt.	448,298	555,202	669,963	1,345,778	1,324,810	889,194
	<i>Operating & Maintenance Total</i>	490,557	807,385	670,842	1,345,778	1,324,810	1,139,194
7234	Developer Reimbursements	1,754,035	345,647	1,007,586	385,184	1,156,475	249,672
	<i>Loans & Transfers Total</i>	1,754,035	345,647	1,007,586	385,184	1,156,475	249,672
8412	Site Improvements	0	0	41,879	0	0	0
8412	804- Eagle Crossing Street Improv.	0	0	0	0	0	490,097
8412	805- Eagle Crossing Water Improv.	0	0	0	0	0	119,070
8412	806-Eagle Crossing Sewer Improv.	0	0	0	0	0	33,175
8419	Impact Fee Reimburse. Reserve	0	699,269	1,036,167	0	0	0
8440	Machinery/Equipment	0	0	67,018	122,000	122,000	0
8445	Street Improvements	4,924,914	666,884	1,421,513	42,000	86,096	347,000
8445	900- I-25/SH392 Interchange	0	0	874,761	1,250,000	600,239	825,000
8445	901- Street Improvements-WCR21 Bridge	0	0	442,878	60,000	30,000	309,375
8445	902- Street Improvements -WCR 23	0	0	0	25,000	25,000	150,000
8445	903- I-25/SH392 Enhancements	0	0	0	250,000	50,000	250,000
	<i>Capital Outlay Total</i>	4,924,914	1,366,153	3,884,216	1,749,000	913,335	2,523,717
STREETS TOTAL		7,172,336	2,519,185	5,562,644	3,480,762	3,395,420	3,913,383
CEMETERY - 432							
6218	Small Equipment	0	40	1,944	0	0	0
	<i>Small Equipment Total</i>	0	40	1,944	0	0	0
6267	Study Review/Analysis/Consulting	0	0	0	0	0	50,000
	<i>Operating & Maintenance Total</i>	0	0	0	0	0	50,000
8412	Site Improvement	0	1,902	0	0	0	100,000
8440	Equipment & Machinery	0	18,375	0	0	0	0
	<i>Capital Outlay Total</i>	0	20,277	0	0	0	100,000
CEMETERY TOTAL		0	20,317	1,944	0	0	150,000
WINDSOR TRAIL SYSTEM - 441							
8412	Site Improvement	0	0	0	0	0	100,000
	<i>Capital Outlay Total</i>	0	0	0	0	0	100,000
WINDSOR TRAIL SYSTEM - 441		0	0	0	0	0	100,000

Capital Improvement Fund Detail Budget

TOWN OF WINDSOR								CAPITAL IMPROVEMENT FUND - 04
ACCT NO	ACCOUNT NAME	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 PROJ.	2013 BUDGET	
COVENANT PARK - 443								
6444	ADA Compliance Repair	0	0	0	0	0	3,450	
	<i>Operating & Maintenance Total</i>	0	0	0	0	0	3,450	
8412	Site Improvement	413,677	298,029	0	0	0	0	
	<i>Capital Outlay Total</i>	413,677	298,029	0	0	0	0	
COVENANT PARK TOTAL		413,677	298,029	0	0	0	3,450	
FOUNDERS GREEN PARK - 444								
6444	ADA Compliance Repair	0	0	0	0	0	7,245	
	<i>Operating & Maintenance Total</i>	0	0	0	0	0	7,245	
8444	ADA site improvement	0	0	0	0	0	21,275	
	<i>Capital Outlay Total</i>	0	0	0	0	0	21,275	
FOUNDERS GREEN PARK TOTAL		0	0	0	0	0	28,520	
DIAMOND VALLEY PARK - 445								
6218	Small Equipment	0	0	0	0	32,680	0	
	<i>Small Equipment Total</i>	0	0	0	0	32,680		
8412	Site Improvements	33,157	0	1,210,243	791,944	404,978	0	
8440	Machinery/Equipment	0	0	0	0	0	12,000	
	<i>Capital Outlay Total</i>	33,157	0	1,210,243	791,944	404,978	12,000	
DIAMOND VALLEY TOTAL		33,157	0	1,210,243	791,944	437,659	12,000	
FORESTRY - 450								
6218	Small Equipment	0	0	0	0	13,198	0	
	<i>Small Equipment Total</i>	0	0	0	0	13,198	0	
8440	Machinery/Equipment	0	0	0	25,144	41,387	0	
	<i>Capital Outlay Total</i>	0	0	0	25,144	41,387	0	
FORESTRY TOTAL		0	0	0	25,144	54,585	0	
RECREATION - 451								
6218	Small Equipment	0	5,077	5,219	10,000	10,000	18,000	
	<i>Small Equipment Total</i>	0	5,077	5,219	10,000	10,000	18,000	
6253	Contract Services	0	4,250	0	0	0	0	
	<i>Operating & Maintenance Total</i>	0	4,250	0	0	0	0	
8412	Site Improvement	0	198,533	1,700	0	0	0	
8440	Machinery/Equipment	0	17,556	(1,832)	0	0	16,000	
	<i>Capital Outlay Total</i>	0	216,089	(132)	0	0	16,000	
RECREATION TOTAL		0	225,416	5,087	10,000	10,000	34,000	

Capital Improvement Fund Detail Budget

TOWN OF WINDSOR		CAPITAL IMPROVEMENT FUND - 04					
ACCT NO	ACCOUNT NAME	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 PROJ.	2013 BUDGET
CHIMNEY PARK MUNICIPAL POOL - 452							
6218	Small Equipment	0	7,469	3,936	0	0	20,400
	<i>Small Equipment Total</i>	0	7,469	3,936	0	0	20,400
6232	Building Repair/Maintenance	153,654	0	0	0	0	12,500
6444	ADA Compliance Repair	0	0	0	0	0	4,146
	<i>Operating & Maintenance Total</i>	153,654	0	0	0	0	16,646
8412	Site Improvement	0	36,215	0	0	0	60,000
8440	Machinery/Equipment	0	0	0	0	0	7,000
8444	ADA site improvement	0	0	0	0	0	11,500
	<i>Capital Outlay Total</i>	0	36,215	0	0	0	78,500
CHIMNEY PARK MUNICIPAL POOL TOTAL		153,654	43,684	3,936	0	0	115,546
PARKS - 454							
6218	Small Equipment	2,722	13,386	113	18,000	18,000	17,000
	<i>Small Equipment Total</i>	2,722	13,386	113	18,000	18,000	17,000
6241	Land Maintenance	6,250	0	0	0	0	0
	<i>Operating & Maintenance Total</i>	6,250	0	0	0	0	0
8412	Site Improvement	0	0	0	0	0	10,000
8440	Machinery/Equipment	0	0	0	10,000	8,000	0
	<i>Capital Outlay Total</i>	0	0	0	10,000	8,000	10,000
PARKS TOTAL		8,972	13,386	113	28,000	26,000	27,000
ART & HERITAGE - 456							
6218	Small Equipment	11,237	0	0	0	0	0
	<i>Small Equipment Total</i>	11,237	0	0	0	0	0
6267	Study Review/Analysis/Consulting	11,076	1,301	0	0	0	50,000
	<i>Operating & Maintenance Total</i>	11,076	1,301	0	0	0	50,000
8412	Site Improvements	0	0	0	30,000	30,000	0
8420	Buildings/Structures	367,837	5,363	0	0	0	0
	<i>Capital Outlay Total</i>	367,837	5,363	0	30,000	30,000	0
ART & HERITAGE TOTAL		390,149	6,663	0	30,000	30,000	50,000

Capital Improvement Fund Detail Budget

TOWN OF WINDSOR		CAPITAL IMPROVEMENT FUND - 04					
ACCT NO	ACCOUNT NAME	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 PROJ.	2013 BUDGET
TOWN HALL - 457							
6218	Small Equipment	1,580	16,808	0	0	0	0
	<i>Small Equipment Total</i>	1,580	16,808	0	0	0	0
6232	Building Repairs/Maintenance	303,966	21,855	0	0	0	0
6260	Utilities	715	8,118	0	0	0	0
6444	ADA Compliance Repair	0	0	0	0	0	1,150
	<i>Operating & Maintenance Total</i>	304,681	29,973	0	0	0	1,150
8420	Buildings/Structures	2,181,955	2,856,836	38,755	0	0	0
8431	Furniture/Fixtures	0	7,310	0	0	0	0
	<i>Capital Outlay Total</i>	2,181,955	2,864,146	38,755	0	0	0
TOWN HALL TOTAL		2,488,216	2,910,926	38,755	0	0	1,150
WINDSOR WEST PARK - 460							
6218	Small Equipment	0	9,608	0	0	0	0
	<i>Small Equipment Total</i>	0	9,608	0	0	0	0
8412	Site Improvement	0	40,789	0	0	0	0
	<i>Capital Outlay Total</i>	0	40,789	0	0	0	0
WINDSOR WEST PARK		0	50,396	0	0	0	0
MAIN PARK - 461							
6444	ADA Compliance Repair	0	0	0	0	0	22,195
	<i>Operating & Maintenance Total</i>	0	0	0	0	0	22,195
8412	Site Improvement	0	32,421	0	0	0	112,937
8444	ADA Site Improvement	0	0	0	0	0	9,200
	<i>Capital Outlay Total</i>	0	32,421	0	0	0	122,137
MAIN PARK TOTAL		0	32,421	0	0	0	144,332
BOARDWALK PARK - 462							
6218	Small Equipment	0	0	0	0	0	3,500
	<i>Small Equipment Total</i>	0	0	0	0	0	3,500
6444	ADA Compliance Repair	0	0	0	0	0	3,450
	<i>Operating & Maintenance Total</i>	0	0	0	0	0	3,450
8420	Buildings/Structures	133,197	48,901	0	0	0	0
8440	Machinery/Equipment	0	0	13,926	0	0	0
8444	ADA Site Improvement	0	0	0	0	18,400	0
	<i>Capital Outlay Total</i>	133,197	48,901	13,926	0	18,400	0
BOARDWALK PARK TOTAL		133,197	48,901	13,926	0	18,400	6,950

Capital Improvement Fund Detail Budget

TOWN OF WINDSOR		CAPITAL IMPROVEMENT FUND - 04					
ACCT NO	ACCOUNT NAME	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 PROJ.	2013 BUDGET
CHIMNEY PARK - 463							
6444	ADA Compliance Repair	0	0	0	0	2,300	8,740
	<i>Operating & Maintenance Total</i>	0	0	0	0	2,300	8,740
8412	Site Improvement	782,775	97,866	19,435	0	0	0
8444	ADA Site Improvement	0	0	0	0	9,038	31,913
	<i>Capital Outlay Total</i>	782,775	97,866	19,435	0	9,038	31,913
CHIMNEY PARK TOTAL		782,775	97,866	19,435	0	11,338	40,653
WINDSOR VILLAGE -465							
6444	ADA Compliance Repair	0	0	0	0	0	16,675
	<i>Operating & Maintenance Total</i>	0	0	0	0	0	16,675
8412	Site Improvements	0	0	5,483	0	0	120,000
8444	ADA Site Improvement	0	0	0	0	0	23,000
	<i>Capital Outlay Total</i>	0	0	5,483	0	0	143,000
WINDSOR VILLAGE TOTAL		0	0	5,483	0	0	159,675
EASTMAN PARK - 470							
6444	ADA Compliance Repair	0	0	0	0	0	28,980
	<i>Operating & Maintenance Total</i>	0	0	0	0	0	28,980
8412	Site Improvements	0	0	5,634	0	0	0
	<i>Capital Outlay Total</i>	0	0	5,634	0	0	0
EASTMAN PARK TOTAL		0	0	5,634	0	0	28,980
WINDSOR HIGHLANDS PARK - 472							
6444	ADA Compliance Repair	0	0	0	0	0	19,148
	<i>Operating & Maintenance Total</i>	0	0	0	0	0	19,148
WINDSOR HIGHLANDS PARK TOTAL		0	0	0	0	0	19,148
BRUNNER FARM PARK - 473							
8412	Site Improvements	0	0	0	23,000	14,547	0
	<i>Capital Outlay Total</i>	0	0	0	23,000	14,547	0
BRUNNER FARM PARK TOTAL		0	0	0	23,000	14,547	0

Capital Improvement Fund Detail Budget

TOWN OF WINDSOR		CAPITAL IMPROVEMENT FUND - 04					
ACCT NO	ACCOUNT NAME	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 PROJ.	2013 BUDGET
COMMUNITY RECREATION CENTER - 490							
6218	Small Equipment	0	0	25,142	20,000	18,820	10,600
	<i>Small Equipment Total</i>	0	0	25,142	20,000	18,820	10,600
6232	Building Repair / Maintenance	0	0	0	0	0	6,000
6267	Study Review/Analysis/Consulting	0	0	0	30,000	30,186	0
6444	ADA Compliance Repair	0	0	0	0	0	2,875
	<i>Operating & Maintenance Total</i>	0	0	0	30,000	30,186	8,875
8440	Machinery/Equipment	0	0	0	40,000	10,000	0
	<i>Capital Outlay Total</i>	0	0	0	40,000	10,000	0
COMMUNITY RECREATION CENTER TOTAL		0	0	25,142	90,000	59,006	19,475
FACILITY SERVICES - CUSTODIAL - 496							
6218	Small Equipment	0	0	3,435	0	0	0
	<i>Small Equipment Total</i>	0	0	3,435	0	0	0
FACILITY SERVICES - CUSTODIAL TOTAL		0	0	3,435	0	0	0
CAPITAL IMPROVEMENT FUND EXPENDITURES TOTAL		12,757,843	6,104,194	7,567,752	4,905,182	4,479,997	5,080,214
BEGINNING FUND BALANCE		6,509,252	2,673,340	2,835,836	3,513,443	4,600,602	5,582,015
REVENUE		8,921,931	6,266,690	9,332,518	4,794,195	5,461,410	4,426,259
Available Resources		15,431,183	8,940,030	12,168,354	8,307,638	10,062,012	10,008,274
EXPENDITURES		12,757,843	6,104,194	7,567,752	4,905,182	4,479,997	5,080,214
ENDING FUND BALANCE		2,673,340	2,835,836	4,600,602	3,402,456	5,582,015	4,928,061

Capital Improvement Fund Detail Budget

TOWN OF WINDSOR								CAPITAL IMPROVEMENT FUND - 04
ACCT NO	ACCOUNT NAME	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 PROJ.	2013 BUDGET	
EXPENDITURES BY CATEGORY								
	Small Equipment Under \$5,000	48,991	151,832	104,795	50,400	97,108	88,600	
	Operating & Maintenance	968,079	896,709	723,004	1,375,778	1,354,996	1,375,747	
	Debt Service & Transfers	2,387,805	640,647	1,510,239	792,917	1,564,207	457,325	
	Capital Outlay	9,352,969	4,415,005	5,229,714	2,686,088	1,463,685	3,158,541	
	TOTAL EXPENDITURES	12,757,843	6,104,194	7,567,752	4,905,182	4,479,997	5,080,214	
DEPARTMENT SUMMARY								
	Town Clerk	0	0	6,302	0	0	5,000	
	Mayor & Town Board	200,000	295,000	357,653	262,653	262,653	62,653	
	Town Manager	35	33,498	44,772	0	0	0	
	Finance/Information Systems	318,970	0	0	0	0	0	
	Police Department	662,705	(491,494)	263,249	163,680	160,390	158,300	
	Streets	7,172,336	2,519,185	5,562,644	3,480,762	3,395,420	3,913,383	
	Cemetery	0	20,317	1,944	0	0	150,000	
	Windsor Trail System	0	0	0	0	0	100,000	
	Covenant Park	413,677	298,029	0	0	0	3,450	
	Founders Green Park	0	0	0	0	0	28,520	
	Diamond Valley	33,157	0	1,210,243	791,944	437,659	12,000	
	Forestry	0	0	0	25,144	54,585	0	
	Recreation	0	225,416	5,087	10,000	10,000	34,000	
	Parks	8,972	13,386	113	28,000	26,000	27,000	
	Chimney Park Pool	153,654	43,684	3,936	0	0	115,546	
	Art & Heritage	390,149	6,663	0	30,000	30,000	50,000	
	Town Hall	2,488,216	2,910,926	38,755	0	0	1,150	
	Windsor West Park	0	50,396	0	0	0	0	
	Main Park	0	32,421	0	0	0	144,332	
	Boardwalk Park	133,197	48,901	13,926	0	18,400	6,950	
	Chimney Park	782,775	97,866	19,435	0	11,338	40,653	
	Windsor Village Park	0	0	5,483	0	0	159,675	
	Eastman Park	0	0	5,634	0	0	28,980	
	Windsor Highlands Park	0	0	0	0	0	19,148	
	Brunner Farm Park	0	0	0	23,000	14,547	0	
	Community Recreation Center	0	0	25,142	90,000	59,006	19,475	
	Facility Services - Custodial	0	0	3,435	0	0	0	
	SUMMARY TOTAL	12,757,843	6,104,194	7,567,752	4,905,182	4,479,997	5,080,214	

Capital Improvement Fund Detail Requests

CAPITAL IMPROVEMENT FUND - 04

Town Clerk - 410

DESCRIPTION	SMALL EQUIP 6218	FURN/ FIX 8431	EQUIP 8440	TOTAL
2 fire proof cabinets	5,000			5,000
TOTAL	5,000	0	0	5,000
TOTAL Small Equipment Only				5,000

CAPITAL IMPROVEMENT FUND - 04

Mayor & Board- 411

DESCRIPTION	LOANS TRANSFER 7375	LOANS TRANSFER 7373	LAND 8410	SITE IMPROV 8412	EQUIP 8440	TOTAL
I-25 / SH 392 Interchange Loan payment to Water Fund (3rd of 20)		62,653				62,653
TOTAL	0	62,653	0	0	0	62,653
TOTAL Transfers Only						62,653

CAPITAL IMPROVEMENT FUND - 04

Police Dept - 421

DESCRIPTION	SMALL EQUIP REPL 6218	SMALL EQUIP NEW 6218	FLEET TRANSFER 7810	COMPUTER HARDWARE 6286	FURN/ FIX 8431	BLDG 8420	EQUIP 8440	LOAN PAYMENT 7352	TOTAL
Replace 14 bullet proof vests \$950 each w/grant	13,300								
Loan Payment to WBA (3rd of 40)								145,000	145,000
TOTAL	13,300	0	0	0	0	0	0	145,000	145,000
TOTAL Small Equipment Only									13,300
TOTAL Transfers Only									145,000

CAPITAL IMPROVEMENT FUND - 04

Streets Dept - 429

DESCRIPTION	SMALL EQUIP 6218	STREET REPAIR (PM) 6278	STREET REPAIR/MAINT 6242	DEVELOPE R REIMB. 7234	SIT IMPROV 8412-804 8412-805 8412-806	STREETS 8445	STREETS 8445-900	STREETS 8445-901	STREETS 8445-902 8445-903	TOTAL
Windsor sign project 4 small entry signs	800									800
Developer Reimbursement Agreements - Water Vly				249,672						249,672
Eagle Crossing Subdivision Infrastructure Improvements					642,342					642,342
Street Maintenance		889,194								889,194
Eastman Pk Dr./Cornerstone Dr Roundabout design						63,000				63,000
Street Maintenance - sealcoating, crack sealing, concrete replacement			250,000							250,000
RR xing Improvements/ Repairs-7th Street						24,000				24,000
Repair Bridge Deck WCR13						100,000				100,000
WCR 23/SH 392 intersection improvements (8445-902)									150,000	150,000
WCR 17 Safety Guard Rails						160,000				160,000
Bridge Replacement WCR21 Bridge w/grant								309,375		309,375
I-25/SH 392 Interchange (2011-2013 total Windsor Share \$2.3M)							825,000			825,000
I-25/SH 392 Interchange Enhancements (8445-903)									250,000	250,000
TOTAL	800	889,194	250,000	249,672	642,342	347,000	825,000	309,375	400,000	3,913,383
TOTAL Capital Outlay Only										2,523,717
TOTAL Small Equipment Only										800
TOTAL O&M Only										1,139,194
TOTAL Transfers Only										249,672

CAPITAL IMPROVEMENT FUND - 04

Cemetery Dept - 432

DESCRIPTION	SMALL EQUIP 6218	STUDY REVIEW 6267	SITE IMPROV 8412	EQUIP 8440	TOTAL
Master Plan Revisions Including Irrigation Redesign		50,000			50,000
Entry gates			100,000		100,000
TOTAL	0	50,000	100,000	0	150,000
TOTAL Capital Outlay Only					100,000
TOTAL O&M Only					50,000

Capital Improvement Fund Detail Requests

CAPITAL IMPROVEMENT FUND - 04

Windsor Lake/Trails System - 441

DESCRIPTION	SMALL EQUIP 6218	SITE IMPROV 8412			EQUIP 8440				TOTAL	
Windsor Trail parallel to South 7th Street - New Liberty to Laku Lake (1/2 from CTF)		100,000							100,000	
TOTAL	0	100,000			0				100,000	
									TOTAL Capital Outlay Only	100,000

CAPITAL IMPROVEMENT FUND - 04

Covenant Park - 443

DESCRIPTION	SMALL EQUIP 6218	SITE IMPROV 8412		EQUIP 8440	ADA BLDG REPAIR/MAINT 6444				TOTAL	
ADA Compliance Repair					3,450				3,450	
TOTAL	0	0		0	3,450				3,450	
									TOTAL O&M Only	3,450

CAPITAL IMPROVEMENT FUND - 04

Founders Green Park - 444

DESCRIPTION	SMALL EQUIP 6218	ADA SITE IMPROV 8444		EQUIP 8440	ADA BLDG REPAIR/MAINT 6444				TOTAL	
ADA Compliance Repair					7,245				7,245	
ADA site improvement		21,275							21,275	
TOTAL	0	21,275		0	7,245				28,520	
									TOTAL Capital Outlay Only	21,275
									TOTAL O&M Only	7,245

CAPITAL IMPROVEMENT FUND - 04

Diamond Valley Park - 445

DESCRIPTION	SMALL EQUIP 6218	SITE IMPROV 8412	BUILDING 8420	EQUIP 8440					TOTAL	
Entry Sign for Diamond Valley Park				12,000					12,000	
TOTAL	0	0	0	12,000					12,000	
									TOTAL Capital Outlay Only	12,000

CAPITAL IMPROVEMENT FUND - 04

Recreation - 451

DESCRIPTION	SMALL EQUIP 6218	SITE IMPROV 8412	FURN/ FIX 8431	EQUIP 8440					TOTAL	
Football Helmet replacement	5,000								5,000	
Archery Site improvements	5,000								5,000	
Infield Mix (CPBF)	8,000								8,000	
Infield Mix storage bins for DV & CPBF					16,000				16,000	
TOTAL	18,000		0	0	16,000				34,000	
									TOTAL Capital Outlay Only	16,000
									TOTAL Small Equipment Only	18,000

CAPITAL IMPROVEMENT FUND - 04

Aquatics / Chimney Park Pool - 452

DESCRIPTION	SMALL EQUIP 6218	ADA BLDG REPAIR/MAINT 6444	SITE IMPROV 8412	BLDG REPAIR 6232	FURN/ FIX 8431	EQUIP 8440	ADA SITE IMPROV 8444		TOTAL	
Chimney Park Pool - shade over concession area			60,000						60,000	
Pool Vacuum						7,000			7,000	
Benches	5,400								5,400	
Building Improvements				4,000					4,000	
Paint Pool House(inside/outside), shelters, slide stairs				8,500					8,500	
Paddle Boards for Windsor Lake (Revenue to support)	10,000								10,000	
Chimney Park Pool Sign	5,000								5,000	
ADA Compliance Repair		4,146							4,146	
ADA site improvement							11,500		11,500	
TOTAL	20,400	4,146	60,000	12,500	0	7,000	11,500		115,546	
									TOTAL Capital Outlay Only	78,500
									TOTAL Small Equipment Only	20,400
									TOTAL O&M Only	16,646

Capital Improvement Fund Detail Requests

CAPITAL IMPROVEMENT FUND - 04

Parks - 454

DESCRIPTION	SMALL EQUIP 6218	LAND MAINT. 6241	SITE IMPROV 8412	FURN/ FIX 8431		EQUIP 8440			TOTAL	
Automated Gate Chimney Park	5,000								5,000	
Exterior Vacuum for Ballfields- Billygoat	2,000								2,000	
Picnic Tables	10,000								10,000	
Trash Enclosure Chimney Park			10,000						10,000	
TOTAL	17,000	0	10,000	0		0			27,000	
									TOTAL Capital Outlay Only	10,000
									TOTAL Small Equipment Only	17,000

CAPITAL IMPROVEMENT FUND - 04

Art & Heritage - 456

DESCRIPTION	SMALL EQUIP 6218	STUDY REVIEW 6267	SITE IMPROV 8412	BLDG 8420	FURN/ FIX 8431	EQUIP 8440			TOTAL	
Museums - Interpretive Landscape Planning		50,000							50,000	
TOTAL	0	50,000	0	0	0	0	0		50,000	
									TOTAL O&M Only	50,000

CAPITAL IMPROVEMENT FUND - 04

Town Hall - 457

DESCRIPTION	SMALL EQUIP 6218	ADA BLDG REPAIR/MAINT 6444	SITE IMPROV 8412	BLDG 8420	FURN/ FIX 8431	EQUIP 8440			TOTAL	
ADA Compliance Repair		1,150							1,150	
TOTAL	0	1,150	0	0	0	0	0		1,150	
									TOTAL O&M Only	1,150

CAPITAL IMPROVEMENT FUND - 04

Main Park - 461

DESCRIPTION	SMALL EQUIP 6218	ADA BLDG REPAIR/MAINT 6444	ADA SITE IMPROV 8444	SITE IMPROV 8412					TOTAL	
Main Park - Retrofit east playground to meet ADA requirements				112,937					112,937	
ADA Compliance Repair		22,195							22,195	
ADA site improvement			9,200						9,200	
TOTAL	0	22,195	9,200	112,937					144,332	
									TOTAL Capital Outlay Only	122,137
									TOTAL O&M Only	22,195

CAPITAL IMPROVEMENT FUND - 04

Boardwalk Park - 462

DESCRIPTION	SMALL EQUIP 6218	ADA BLDG REPAIR/MAINT 6444	SITE IMPROV 8412	BLDG 8420	FURN/ FIX 8431				TOTAL	
ADA Compliance Repair		3,450							3,450	
C3 Restroom Cleaner BP (sterilizer)	3,500								3,500	
TOTAL	3,500	3,450	0	0	0				6,950	
									TOTAL Small Equipment Only	3,500
									TOTAL O&M Only	3,450

CAPITAL IMPROVEMENT FUND - 04

Chimney Park - 463

DESCRIPTION	SMALL EQUIP 6218	BLDG REPAIR/MAINT 6444	SITE IMPROV 8412	BLDG 8420	FURN/ FIX 8431	EQUIP 8440	ADA site IMPROV 8444		TOTAL	
ADA Compliance Repair		8,740							8,740	
ADA site improvement							31,913		31,913	
TOTAL	0	8,740	0	0	0	0	31,913		40,653	
									TOTAL Capital Outlay Only	31,913
									TOTAL O&M Only	8,740

Capital Improvement Fund Detail Requests

CAPITAL IMPROVEMENT FUND - 04

Windsor Village - 465

DESCRIPTION	SMALL EQUIP 6218	SITE IMPROV 8412	ADA BLDG REPAIR/MAINT 6444	PLYGRND EQUIP 8430	ADA SITE IMPROV 8444	EQUIP 8440				TOTAL	
Windsor Village Pk irrigation site reconstruction		120,000								120,000	
ADA Compliance Repair			16,675							16,675	
ADA site improvement					23,000					23,000	
TOTAL	0	120,000	16,675	0	23,000	0				159,675	
										TOTAL Capital Outlay Only	143,000
										TOTAL O&M Only	16,675

CAPITAL IMPROVEMENT FUND - 04

Eastman Park - 470

DESCRIPTION	SMALL EQUIP 6218	ADA BLDG REPAIR/MAINT 6444	SITE IMPROV 8412	EQUIP 8440						TOTAL	
ADA Compliance Repair		28,980								28,980	
TOTAL	0	28,980	0	0						28,980	
										TOTAL O&M Only	28,980

CAPITAL IMPROVEMENT FUND - 04

Windsor Highlands Park - 472

DESCRIPTION	SMALL EQUIP 6218	ADA BLDG REPAIR/MAINT 6444	SITE IMPROV 8412	EQUIP 8440						TOTAL	
ADA Compliance Repair		19,148								19,148	
TOTAL	0	19,148	0	0						19,148	
										TOTAL O&M Only	19,148

CAPITAL IMPROVEMENT FUND - 04

CRC Programming & Operations - 490

DESCRIPTION	SMALL EQUIP 6218	BLDG REPAIR/MAINT 6232	ADA BLDG REPAIR/MAINT 6444	SITE IMPROV 8412	BLDG 8420	FURN/ FIX 8431	EQUIP 8440			TOTAL	
ADA Compliance Repair			2,875							2,875	
Table Carts (2012 purchased tables)	5,000									5,000	
Sign Improvements on CRC and PD	3,100									3,100	
Conference Room Chair Replacement	2,500									2,500	
Re-seal block walls, paint interior, and outside metal entrance at CRC		6,000								6,000	
TOTAL	10,600	6,000	2,875	0	0	0	0			19,475	
										TOTAL Small Equipment Only	10,600
										TOTAL O&M Only	8,875

Community Recreation Center Fund Detail Budget

TOWN OF WINDSOR		COMMUNITY/RECREATION CENTER FUND - 05					
ACCT NO	ACCOUNT NAME	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 PROJ.	2013 BUDGET
COMMUNITY/RECREATION CENTER FUND REVENUE - 05							
4001	<i>Beginning Fund Balance</i>	270,360	117,744	184,140	250,983	261,670	262,529
4313	Sales Tax	272,042	322,148	351,925	322,632	350,641	341,571
4318	Construction Use Tax	59,279	50,377	67,211	60,254	131,232	82,940
4346	Program & Admission Fees & Rentals	74,188	82,658	86,047	75,850	54,334	50,000
4364	Interest Income	487	253	127	130	84	82
4368	Miscellaneous Income	471	9,674	107	0	0	0
4371	Trans from General Fund (Operations)	400,000	400,000	400,000	400,000	400,000	450,000
4374	Trans From Cap Imp Fund (Debt Service)	200,000	295,000	295,000	200,000	200,000	0
COMMUNITY/RECREATION CENTER FUND REVENUE TOTAL		1,006,468	1,160,109	1,200,417	1,058,867	1,136,291	924,593
AVAILABLE RESOURCES		1,276,828	1,277,853	1,384,557	1,309,850	1,397,961	1,187,122
COMMUNITY/RECREATION CENTER FUND EXPENDITURES - 05							
PROGRAMMING & OPERATIONS - 490							
5111	Wages - Full Time	225,312	217,296	171,032	174,245	174,824	192,343
5112	Wages - Part Time	123,240	105,762	112,642	112,268	112,268	61,720
5121	Wages - Over Time	302	172	383	300	590	500
5122	On Call Time	1,276	2,503	1,850	2,624	807	0
5114	Merit Pay	0	0	0	0	0	2,890
5126	Short Term Disability	0	0	0	0	0	100
5127	Long Term Disability	1,055	1,019	801	801	750	1,027
5128	Vision Insurance	313	532	429	429	429	543
5130	FICA - Med	4,823	4,483	3,967	4,197	3,799	3,733
5131	FICA	20,623	19,170	16,963	17,945	16,243	15,962
5132	Medical Insurance	43,721	45,514	40,758	38,861	36,426	45,164
5133	Employee Retirement	9,252	10,769	8,489	8,712	8,643	7,370
5134	Unemployment Insurance	683	655	808	868	774	772
5135	Workers Compensation Insurance	8,734	5,545	10,859	8,965	9,714	9,904
5136	Dental Insurance	3,794	4,275	3,292	3,772	3,529	4,173
5137	Staff Development	7,112	1,798	2,060	3,800	2,249	3,800
5138	Life Insurance	915	936	737	533	308	597
5140	Tuition Reimbursement	1,371	0	0	0	0	0
5141	Clothing Allowance	381	808	853	1,200	1,111	1,200
5144	Employee Assistance Administration	0	0	164	156	178	194
<i>Personal Services Total</i>		452,909	421,238	376,087	379,675	372,639	351,992

Community Recreation Center Fund Detail Budget

<i>TOWN OF WINDSOR</i>		COMMUNITY/RECREATION CENTER FUND - 05					
ACCT NO	ACCOUNT NAME	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 PROJ.	2013 BUDGET
6210	Office Supplies	1,003	2,416	2,542	3,000	2,394	3,000
6213	Public Relations	1,025	4,385	2,008	5,650	6,377	5,650
6216	Reference Books/Materials	0	0	0	300	248	300
6217	Dues, Fees & Subscriptions	134	56	745	3,975	2,049	3,975
6218	Small Equipment Items	3,149	24,804	11,271	2,950	3,336	3,750
6219	Special Equipment	12,224	8,264	8,361	2,200	4,425	6,400
6222	Chemicals	5,105	530	0	0	0	0
6224	Trash Service	1,290	1,012	1,515	1,400	1,262	1,500
6229	Maintenance Supplies	8,929	12,748	79	0	0	0
6230	Recreation Equip/Repair	285	325	0	500	141	500
6232	Building Repair/Maintenance	36,934	30,247	0	0	0	0
6240	Equipment Repair/Maintenance	272	182	15	0	0	0
6245	Travel/Mileage	1,315	1,743	1,803	1,500	1,305	1,500
6246	Liability Insurance	11,340	9,961	10,824	11,182	10,525	14,524
6253	Contract Service	16,745	39,686	8,812	13,000	11,884	11,800
6256	Publishing/Recording	7,162	8,208	4,726	10,650	5,101	5,500
6260	Utilities	75,772	70,606	71,362	70,000	58,275	58,300
6261	Telephone	15,446	14,632	14,676	17,000	16,444	17,000
6263	Postage	1,299	707	942	1,650	823	1,650
6264	Printing/Binding	0	348	844	250	240	250
6295	Disaster Expense	49,243	0	0	0	0	0
	<i>Operating & Maintenance Total</i>	248,674	230,861	140,524	145,207	124,829	135,599

Community Recreation Center Fund Detail Budget

TOWN OF WINDSOR		COMMUNITY/RECREATION CENTER FUND - 05					
ACCT NO	ACCOUNT NAME	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 PROJ.	2013 BUDGET
6266	Bond Payment Fee	150	0	0	300	0	300
7321	Bond Interest Expense	188,855	179,480	170,293	160,293	83,636	92,275
7350	Bond Principal Expense	250,000	245,000	250,000	265,000	290,000	280,000
7010	Fleet Transfer	18,497	17,134	0	0	0	0
7011	Information Tech Transfer	0	0	0	55,021	55,021	59,499
7012	Facility Services Transfer	0	0	185,984	209,308	209,308	199,686
	<i>Debt Service & Transfers Total</i>	457,502	441,614	606,276	689,922	637,965	631,760
COMMUNITY/RECREATION CENTER TOTAL		1,159,085	1,093,712	1,122,887	1,214,804	1,135,432	1,119,352
BEGINNING FUND BALANCE		270,360	117,744	184,140	250,983	261,670	262,529
REVENUE		1,006,468	1,160,109	1,200,417	1,058,867	1,136,291	924,593
Available Resources		1,276,828	1,277,853	1,384,557	1,309,850	1,397,961	1,187,122
EXPENDITURES		1,159,085	1,093,712	1,122,887	1,214,804	1,135,432	1,119,352
ENDING FUND BALANCE		117,744	184,140	261,670	95,045	262,529	67,770
EXPENDITURES BY CATEGORY							
	Personal Services Total	452,909	421,238	376,087	379,675	372,639	351,992
	Operating & Maintenance	248,674	230,861	140,524	145,207	124,829	135,599
	Debt Service & Transfers	457,502	441,614	606,276	689,922	637,965	631,760
	Capital Outlay	0	0	0	0	0	0
	TOTAL EXPENDITURES	1,159,085	1,093,712	1,122,887	1,214,804	1,135,432	1,119,352

Water Fund Detail Budget

TOWN OF WINDSOR								WATER FUND - 06
ACCT NO	ACCOUNT NAME	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 PROJ.	2013 BUDGET	
WATER FUND O&M REVENUE - 06								WATER FUND OPERATING & MAINTENANCE
4001	<i>Beginning Fund Balance</i>	3,590,321	3,961,623	4,426,132	5,757,746	5,313,253	6,965,660	
4334	Grants	30,985	0	30,570	0	14,058	0	
4351	Water Sales	2,596,821	2,913,926	2,996,195	3,179,774	3,617,919	3,303,110	
4355	Meter Yokes / Materials	39,801	31,510	63,135	44,411	118,767	71,137	
4356	Hydrant Meter Rental	32,986	11,032	10,900	17,330	103,625	41,852	
4357	Water Rental	38,880	38,854	58,348	44,403	60,949	52,717	
4359	Tank Water	1,453	1,318	1,216	1,384	2,050	1,528	
4364	Interest Income	102,542	72,610	130,971	111,502	197,103	133,561	
4368	Service Reconnect Fees	8,265	25,894	15,825	15,013	16,305	19,341	
4385	Delinquent Charge	46,500	41,350	88,270	43,676	46,950	58,857	
4386	Construction Water	2,137	2,558	3,950	5,935	7,244	4,584	
WATER FUND O&M REVENUES TOTAL		2,900,369	3,139,052	3,399,379	3,463,429	4,184,968	3,686,687	
AVAILABLE RESOURCES		6,490,690	7,100,675	7,825,511	9,221,175	9,498,221	10,652,347	

Water Fund Detail Budget

TOWN OF WINDSOR								WATER FUND - 06
ACCT NO	ACCOUNT NAME	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 PROJ.	2013 BUDGET	
WATER FUND O&M EXPENDITURES 06								
WATER SYSTEM - 471								
5111	Wages - Full Time	145,528	134,624	131,550	134,579	132,167	131,955	
5121	Wages - Over Time	5,583	3,043	2,687	3,000	1,420	3,000	
5122	On Call Time	2,335	2,333	2,519	3,000	2,068	2,500	
5114	Merit Pay	0	0	0	0	0	2,639	
5126	Short Term Disability	0	0	0	0	0	175	
5127	Long Term Disability	647	622	622	622	583	680	
5128	Vision Insurance	207	318	318	318	318	324	
5130	FICA-Med	1,989	1,967	1,921	2,038	1,857	2,031	
5131	FICA	8,505	8,411	8,213	8,716	7,941	8,686	
5132	Medical Insurance	20,606	21,970	29,108	25,914	25,914	26,756	
5133	Employee Retirement	6,568	6,577	6,556	6,729	6,543	6,730	
5134	Unemployment Insurance	282	282	355	422	342	420	
5135	Workers Compensation Insurance	5,533	4,263	6,134	5,759	6,240	5,930	
5136	Dental Insurance	1,666	1,987	2,308	2,217	2,217	2,239	
5137	Staff Development	2,254	1,964	825	2,000	1,200	2,000	
5138	Life Insurance	570	573	573	412	406	412	
5141	Clothing Allowance	1,305	1,182	1,010	1,200	1,200	1,200	
5144	Employee Assistance Administration	0	0	123	117	133	117	
	<i>Personal Services Total</i>	203,578	190,116	194,821	197,043	190,548	197,795	
6209	Employee Relations	0	1,275	1,538	1,500	194	0	
6210	Office Supplies	1,625	1,177	361	800	500	500	
6213	Public Relations	2,970	2,011	509	2,000	2,313	29,650	
6214	Board Development	63	28	31	400	121	200	
6216	Reference Books/Materials	1,467	497	107	600	500	500	
6217	Dues/Fees/Subscriptions	905	1,664	1,921	1,500	4,500	1,500	
6218	Small Equipment Items	1,206	5,325	6,490	9,000	9,000	7,500	
6232	Building Repair/Maintenance	300	725	509	1,200	1,200	3,200	
6237	Lines Repair/Maintenance	11,899	10,672	13,054	4,000	12,500	12,000	
6238	Hydrant Repair/Maintenance	3,242	7,788	3,799	6,000	4,000	4,000	
6239	Meter Repair/Maintenance/Replace	268,194	169,059	57,781	36,000	71,000	71,000	

Water Fund Detail Budget

TOWN OF WINDSOR								WATER FUND - 06
ACCT NO	ACCOUNT NAME	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 PROJ.	2013 BUDGET	
6244	Assessments	142,349	141,118	145,898	127,110	131,730	133,650	
6246	Liability Insurance	17,266	15,167	16,479	17,025	16,025	22,114	
6253	Contract Service	51,468	15,650	23,868	23,070	25,000	26,000	
6256	Publish/Record	66	132	34	50	61	75	
6260	Utilities	14,472	13,646	13,631	14,560	14,000	15,000	
6261	Telephone	1,477	1,341	1,335	1,500	1,350	1,400	
6263	Postage	12,101	10,924	11,687	12,500	11,000	12,000	
6264	Printing/Binding	5,732	6,404	6,163	4,000	5,700	6,000	
6267	Study Review Analysis	48,848	27,688	9,907	17,700	16,950	13,000	
6265	Potable Water Purchase	1,302,223	1,585,870	1,555,051	1,339,581	1,526,522	1,492,417	
6272	Lab Tests	7,300	3,295	2,405	10,000	10,000	10,000	
	<i>Operating & Maintenance Total</i>	1,895,170	2,021,457	1,872,559	1,630,096	1,864,167	1,861,705	
7010	Fleet Transfer	47,023	42,853	63,163	71,665	71,665	71,665	
7011	Information Tech Transfer	11,269	8,048	21,090	14,089	14,089	16,328	
7302	Admin Transfer/Gen Fund	331,954	363,605	360,626	386,082	386,082	400,654	
	<i>Interfund Loans & Transfers Total</i>	390,246	414,506	444,879	471,836	471,836	488,647	
8440	Machinery/Equipment	40,072	48,464	0	6,100	6,010	0	
8457	Replacement Lines	0	0	0	0	0	150,000	
	<i>Capital Outlay Total</i>	40,072	48,464	0	6,100	6,010	150,000	
WATER FUND O&M EXPENDITURES TOTAL		2,529,066	2,674,543	2,512,259	2,305,075	2,532,561	2,698,147	

Water Fund Detail Budget

<i>TOWN OF WINDSOR</i>								WATER FUND - 06
ACCT NO	ACCOUNT NAME	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 PROJ.	2013 BUDGET	
BEGINNING O&M FUND BALANCE		3,590,321	3,961,623	4,426,132	5,757,746	5,313,253	6,965,660	
REVENUE		2,900,369	3,139,052	3,399,379	3,463,429	4,184,968	3,686,687	
Available Resources		6,490,690	7,100,675	7,825,511	9,221,175	9,498,221	10,652,347	
EXPENDITURES		2,529,066	2,674,543	2,512,259	2,305,075	2,532,561	2,698,147	
ENDING O&M FUND BALANCE		3,961,623	4,426,132	5,313,253	6,916,100	6,965,660	7,954,200	
EXPENDITURES BY CATEGORY								
	Personal Services Total	203,578	190,116	194,821	197,043	190,548	197,795	
	Operating & Maintenance Total	1,895,170	2,021,457	1,872,559	1,630,096	1,864,167	1,861,705	
	Debt Service & Transfers	390,246	414,506	444,879	471,836	471,836	488,647	
	Capital Outlay Total	40,072	48,464	0	6,100	6,010	150,000	
	TOTAL EXPENDITURES	2,529,066	2,674,543	2,512,259	2,305,075	2,532,561	2,698,147	
DEPARTMENT SUMMARY								
	Water System	2,529,066	2,674,543	2,512,259	2,305,075	2,532,561	2,698,147	

Water Fund Detail Budget

TOWN OF WINDSOR								WATER FUND - 06
ACCT NO	ACCOUNT NAME	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 PROJ.	2013 BUDGET	
WATER PLANT INVESTMENT FEES REVENUES								WATER PLANT INVESTMENT FEE
4001	<i>Beginning Fund Balance</i>	6,226,610	6,706,301	7,295,901	7,514,476	6,986,247	7,905,766	
4334	900-Grant for Water Tank	0	0	0	150,000	0	800,000	
4352	Plant Investment Fees	343,514	401,651	790,409	684,642	1,191,352	794,471	
4367	Contributions- Developers	377,645	574,180	944,686	0	0	0	
4374	Transfer from Capital Improvement Fund	0	0	62,653	62,653	62,653	62,653	
4376	Transfer from Park Fund	250,748	250,748	0	0	0	0	
WATER PLANT INVEST FEE REVENUES TOTAL		971,907	1,226,580	1,797,748	897,295	1,254,005	1,657,124	
AVAILABLE RESOURCES		7,198,518	7,932,881	9,093,649	8,411,771	8,240,252	9,562,890	
WATER PLANT INVESTMENT FEES EXPENDITURES								
7312	Transfer to Capital Imp for I-25 / SH 392	0	0	1,250,000	625,000	0	0	
7377	Transfer to Non-Potable Fund	0	75,000	151,966	151,986	151,986	151,986	
7382	Transfer to Capital Imp for Town Hall Const.	0	210,000	0	0	0	0	
	<i>Non-Operating Total</i>	0	285,000	1,401,966	776,986	151,986	151,986	
8410	Land/Easement	0	0	15,800	15,800	15,800	0	
8452	Oversize lines	3,864	0	0	50,000	0	0	
8453	Transmission Mains	377,645	228,230	552,686	0	0	0	
8456	System Improvements	61,875	123,750	136,950	96,200	96,700	83,000	
8456	900- System Improvements Water Tank	0	0	0	300,000	70,000	2,200,000	
8459	Water Master Plans	48,832	0	0	0	0	0	
	<i>Capital Outlay Total</i>	492,217	351,980	705,436	462,000	182,500	2,283,000	
WATER PLANT INVEST FEE EXPENDITURES TOTAL		492,217	636,980	2,107,402	1,238,986	334,486	2,434,986	
BEGINNING PLANT INVESTMENT BALANCE		6,226,610	6,706,301	7,295,901	7,514,476	6,986,247	7,905,766	
REVENUE		971,907	1,226,580	1,797,748	897,295	1,254,005	1,657,124	
Available Resources		7,198,518	7,932,881	9,093,649	8,411,771	8,240,252	9,562,890	
EXPENDITURES		492,217	636,980	2,107,402	1,238,986	334,486	2,434,986	
ENDING PLANT INVESTMENT BALANCE		6,706,301	7,295,901	6,986,247	7,172,785	7,905,766	7,127,904	

Water Fund Detail Budget

TOWN OF WINDSOR								WATER FUND - 06
ACCT NO	ACCOUNT NAME	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 PROJ.	2013 BUDGET	
DEVELOPMENT RAW WATER REVENUE								DEVELOPMENT RAW WATER RESERVE
4001	<i>Beginning Fund Balance</i>	1,050,826	1,098,951	616,071	305,673	107,637	169,336	
4353	Development Raw Water Fees	103,055	13,770	138,151	16,232	61,699	71,207	
4364	Raw Water Interest Income	0	0	0	0	0	0	
DEVELOPMENT RAW WATER REVENUES TOTAL		103,055	13,770	138,151	16,232	61,699	71,207	
AVAILABLE RESOURCES		1,153,881	1,112,721	754,222	321,905	169,336	240,542	
DEVELOPMENT RAW WATER EXPENDITURES								
8411	Water Shares	54,930	496,650	646,586	321,905	0	240,542	
Capital Outlay Total		54,930	496,650	646,586	321,905	0	240,542	
DEVELOPMENT RAW WATER EXPENDITURES TOTAL		54,930	496,650	646,586	321,905	0	240,542	
BEG RAW WATER BAL		1,050,826	1,098,951	616,071	305,673	107,637	169,336	
REVENUE		103,055	13,770	138,151	16,232	61,699	71,207	
Available Resources		1,153,881	1,112,721	754,222	321,905	169,336	240,542	
EXPENDITURES		54,930	496,650	646,586	321,905	0	240,542	
END RAW WATER BAL		1,098,951	616,071	107,637	0	169,336	0	

Water Fund Detail Requests

WATER FUND - 06-471

funded through Monthly User Fees-471

DESCRIPTION	STUDY / REVIEW / ANALYSIS 6267		BLDG 8420	EQUIP 8440	REPLACE LINES 8457				TOTAL
Water Replacement Lines					150,000				150,000
TOTAL			0	0	150,000				150,000
TOTAL Capital Outlay Only									150,000

WATER FUND - 06

funded through Impact Fees on Development-471

DESCRIPTION	LOANS TRANSFER 7377-7312	WATER RIGHTS 8411	OVERSIZE LINES 8452	TRANSMIS MAINS 8453	SYS IMPROV 8456	SYS IMPROV 8456-900	EASEMENT 8410		TOTAL
Northern Integrated Supply Project (NISP)					83,000				83,000
Kern Loan Payment 1/2 transfer to NPWF	151,986								151,986
Water Shares		240,542							240,542
Three million gallon Water Tank w/ grant						2,200,000			2,200,000
TOTAL	151,986	240,542	0	0	83,000	2,200,000	0		2,675,528
TOTAL Capital Outlay Only									2,523,542
TOTAL Transfers Only									151,986

Non-Potable Water/Kern Reservoir Fund Detail Budget

TOWN OF WINDSOR		NON-POTABLE WATER / KERN RESERVOIR FUND - 14					
ACCT NO	ACCOUNT NAME	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 PROJ.	2013 BUDGET
NON-POTABLE WATER / KERN RESERVOIR FUND REVENUE		NON-POTABLE WATER / KERN					
4001	<i>Beginning Fund Balance</i>	519,220	(57,541)	248,459	533,292	207,901	251,267
4334	900 - Grant Rip Rap	0	0	114,571	0	20,649	0
4357	Water Rental	196,416	37,403	54,606	59,700	72,968	59,700
4361	Gas Drilling Royalties	0	0	228,024	0	0	0
4364	Interest Income	0	45,333	0	0	0	0
4376	Transfer from Water Fund	0	75,000	151,966	151,986	151,986	151,986
4378	Transfer from Storm Drainage Fund	0	535,041	117,914	151,986	151,986	151,986
4394	FRE Augmentation	160,000	160,789	160,000	160,000	160,000	160,000
NON-POTABLE WATER/KERN RESERVOIR REVENUES TOTAL		356,416	853,565	827,080	523,672	557,589	523,672
AVAILABLE RESOURCES		875,637	796,024	1,075,539	1,056,964	765,490	774,939
NON-POTABLE WATER / KERN RESERVOIR FUND EXPENDITURES							
NON-POTABLE WATER / KERN RESERVOIR SYSTEM - 484							
6244	Kern Reservoir Operating Assessments	(3,847)	1,056	0	0	1,040	1,040
6246	Liability Insurance	0	2,068	4,157	2,068	2,068	2,068
6252	Legal Service	313,739	0	0	0	0	0
6253	Contract Service / Engineering	150,664	99,132	66,294	60,000	49,444	50,000
6260	Utilities	0	0	252	683	693	700
6267	Study/Review/Consulting	19,285	34,029	0	0	0	0
<i>Operating & Maintenance Total</i>		<i>479,842</i>	<i>136,285</i>	<i>70,703</i>	<i>62,751</i>	<i>53,245</i>	<i>53,808</i>
7306	Transfer to General Fund	0	30,000	53,000	30,000	30,000	30,000
7321	Interest Expense/Kern Reservoir	216,319	211,735	206,339	202,213	202,213	197,023
7350	Principal Expense/Kern Reservoir	87,653	92,123	96,821	101,579	101,579	106,949
<i>Loans & Transfers Total</i>		<i>303,972</i>	<i>333,858</i>	<i>356,160</i>	<i>333,792</i>	<i>333,792</i>	<i>333,972</i>
8410	Land	0	0	0	10,000	0	0
8457	Replacement Lines	149,364	0	0	0	0	0
8456	System Improvements	0	77,423	272,477	130,668	116,378	180,700
8456	900-System Improve/Shoreline Stabilization	0	0	168,297	0	10,808	0
8494	Non-Potable Water Shares	0	0	0	0	0	200,000
<i>Capital Outlay Total</i>		<i>149,364</i>	<i>77,423</i>	<i>440,774</i>	<i>140,668</i>	<i>127,186</i>	<i>380,700</i>
NON-POTABLE WATER/KERN RESERVOIR EXPENDITURES TOTAL		933,178	547,565	867,638	537,211	514,223	768,480
BEG NON-POTABLE/KERN RESERVOIR BAL		519,220	(57,541)	248,459	533,292	207,901	251,267
REVENUE		356,416	853,565	827,080	523,672	557,589	523,672
Available Resources		875,637	796,024	1,075,539	1,056,964	765,490	774,939
EXPENDITURES		933,178	547,565	867,638	537,211	514,223	768,480
END NON-POTABLE /KERN RESERVOIR BAL		(57,541)	248,459	207,901	519,753	251,267	6,459
EXPENDITURE BY CATEGORY							
Operation & Maintenance		479,842	136,285	70,703	62,751	53,245	53,808
Debt Service & Transfers		303,972	333,858	356,160	333,792	333,792	333,972
Capital Outlay		149,364	77,423	440,774	140,668	127,186	380,700
TOTAL EXPENDITURES		933,178	547,565	867,638	537,211	514,223	768,480

Non-Potable Water / Kern Reservoir Fund Detail Requests

NON-POTABLE WATER / KERN RESERVOIR FUND - 14-484

DESCRIPTION	SYS IMPROV	SYS IMPROV	REPLACE	NON-POT	LAND	LOAN	EQUIP	TOTAL
	8456-900	8456	LINES 8457	WATER SH 8494	8410	7321 / 7350	8440	
Water acquisition				200,000				200,000
Redrill Boardwalk Pk well		36,700						36,700
Engineering for pipe encasement through Universal Forest Products		20,000						20,000
Kern Loan Payment (10 of 30) Principal / Interest						303,972		303,972
Windsor Lake - Chimney Pk, Chestnut & stormwater flow controls		124,000						124,000
TOTAL	0	180,700	0	200,000	0	303,972	0	684,672
TOTAL Capital Outlay Only								380,700

Sewer Fund Detail Budget

TOWN OF WINDSOR								SEWER FUND - 07
ACCT NO	ACCOUNT NAME	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 PROJ.	2013 BUDGET	
SEWER FUND OPERATING & MAINTENANCE REVENUE - 07								SEWER FUND OPERATING & MAINTENANCE
4001	<i>Beginning Fund Balance</i>	1,286,122	1,284,073	1,821,604	2,269,204	2,402,369	3,071,316	
4351	Sewer Service	1,631,304	1,610,672	1,638,671	1,624,128	1,681,348	1,643,537	
4364	Interest Income	8,473	4,905	1,971	2,716	2,488	2,488	
4368	Miscellaneous Revenue	4,972	0	7,914	0	0	0	
4361	Gas Drilling Royalties	20,019	28,187	34,362	30,509	42,661	35,070	
SEWER FUND O&M TOTAL REVENUE		1,664,769	1,643,763	1,682,918	1,657,354	1,726,497	1,681,095	
AVAILABLE RESOURCES		2,950,891	2,927,836	3,504,522	3,926,557	4,128,866	4,752,411	
SEWER FUND OPERATING & MAINTENANCE EXPENDITURES - 07								
SEWER SYSTEM - 481								
5111	Wages - Full Time	70,267	58,271	46,502	47,275	46,385	46,467	
5112	Wages - Part Time	5,960	6,360	1,840	6,500	6,500	6,500	
5121	Wages - Over Time	7,913	2,899	1,045	3,000	3,000	3,000	
5122	On Call Time	0	896	3,256	3,276	2,200	2,500	
5,114	Merit Pay	0	0	0	0	0	929	
5,126	Short Term Disability	0	0	0	0	0	0	
5127	Long Term Disability	411	221	221	221	207	240	
5128	Vision Insurance	210	106	111	103	111	106	
5130	FICA-Med	1,441	817	748	871	767	861	
5131	FICA	6,160	3,494	3,200	3,723	3,280	3,683	
5132	Medical Insurance	9,570	5,099	11,651	11,246	11,245	11,611	
5133	Employee Retirement	4,266	2,313	2,325	2,364	2,343	2,370	
5134	Unemployment Insurance	199	115	151	180	155	178	
5135	Workers Compensation Insurance	2,567	1,032	1,721	1,670	1,810	1,722	
5136	Dental Insurance	683	662	983	1,137	1,137	1,149	
5137	Staff Development	510	130	200	500	500	500	
5138	Life Insurance	366	202	202	145	143	145	
5141	Clothing Allowance	493	443	400	400	400	400	
5144	Employee Assistance Administration	0	0	41	39	44	39	
	<i>Personal Services Total</i>	111,014	83,060	74,597	82,650	80,228	82,400	

Sewer Fund Detail Budget

TOWN OF WINDSOR								SEWER FUND - 07
ACCT NO	ACCOUNT NAME	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 PROJ.	2013 BUDGET	
6210	Office Supplies	183	99	249	150	150	150	
6216	Reference Books/Materials	0	0	143	200	200	200	
6217	Dues/Fees/Subscriptions	40	0	35	100	0	100	
6218	Small Equipment Items	5,631	2,048	3,057	3,250	3,500	7,550	
6232	Building Repairs/Maintenance	0	0	936	950	950	0	
6237	Lines Repair/Maintenance.	838	988	3,700	6,000	6,000	6,000	
6240	Equipment Repair/Maintenance.	2,867	1,049	2,864	0	0	0	
6246	Liability Insurance	12,333	10,833	11,770	12,160	11,446	15,795	
6249	Leases/Rentals	0	99	198	500	500	500	
6253	Contract Service	10,314	11,366	12,944	11,500	11,500	14,400	
6260	Utilities	7,398	9,875	5,532	7,272	6,100	7,000	
6261	Telephone	3,961	3,525	3,447	4,000	3,700	4,000	
6263	Postage	9,690	9,165	9,519	9,500	8,000	9,500	
6264	Printing/Binding	5,732	6,434	6,163	5,000	5,700	6,000	
6271	Lift Station Repair	6,084	5,187	1,236	7,500	7,500	8,000	
	<i>Operating & Maintenance Total</i>	65,071	60,666	61,793	68,082	65,246	79,195	
7010	Fleet Transfer	36,364	45,893	62,005	64,939	64,939	64,939	
7011	Information Tech Transfer	700	700	0	0	0	0	
7302	Admin Transfer/Gen Fund	155,230	174,241	190,545	188,019	188,019	190,640	
7810	Fleet Capital Contribution	126,000	0	0	0	0	0	
	<i>Interfund Loans & Transfers Total</i>	318,294	220,834	252,550	252,958	252,958	255,579	
8440	Machinery/Equipment	0	0	20,423	0	0	251,250	
8457	Replacement Lines	173,871	114,630	119,646	165,000	2,079	274,000	
	<i>Capital Outlay Total</i>	173,871	114,630	140,069	165,000	2,079	525,250	
SEWER SYSTEM O&M EXPENDITURES TOTAL		668,250	479,191	529,008	568,691	400,510	942,424	

Sewer Fund Detail Budget

TOWN OF WINDSOR								SEWER FUND - 07
ACCT NO	ACCOUNT NAME	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 PROJ.	2013 BUDGET	
DISPOSAL PLANT - 482								
5111	Wages - Full Time	111,022	110,824	109,812	112,478	112,448	112,387	
5121	Wages - Over Time	3,542	2,644	651	1,500	900	1,000	
5122	On Call Time	0	640	3,234	3,276	2,100	2,100	
5,114	Merit Pay	0	0	0	0	0	2,248	
5,126	Short Term Disability	0	0	0	0	0	0	
5127	Long Term Disability	554	536	538	536	508	575	
5128	Vision Insurance	210	207	207	207	207	211	
5130	FICA-Med	1,584	1,575	1,581	1,700	1,608	1,707	
5131	FICA	6,772	6,733	6,758	7,270	6,876	7,300	
5132	Medical Insurance	22,073	23,544	23,301	21,181	21,024	21,864	
5133	Employee Retirement	5,448	5,467	5,491	5,624	5,563	5,732	
5134	Unemployment Insurance	228	229	300	352	317	353	
5135	Workers Compensation Insurance	2,768	2,436	3,396	3,482	3,773	3,654	
5136	Dental Insurance	1,967	1,967	1,967	1,857	1,857	1,876	
5137	Staff Development	712	125	891	1,500	1,500	1,500	
5138	Life Insurance	469	472	472	344	337	351	
5141	Clothing Allowance	487	813	849	800	800	800	
5144	Employee Assistance Administration	0	0	82	78	89	78	
	<i>Personal Services Total</i>	157,836	158,211	159,530	162,185	159,907	163,735	
6210	Office Supplies	467	755	402	500	500	500	
6213	Public Relations	45	0	0	175	100	100	
6216	Reference Books/Materials	0	193	322	250	250	250	
6217	Dues/Fees/Subscriptions	9,092	12,510	11,140	12,000	12,000	12,000	
6218	Small Equipment Items	13,213	4,565	2,315	3,000	12,000	3,800	
6219	Special Equipment	1,423	2,473	4,138	3,500	1,000	1,500	
6222	Chemicals	752	747	745	700	750	750	
6224	Trash Service	374	316	349	500	420	500	
6232	Building Repair/Maintenance.	11,231	1,481	1,493	2,000	2,000	2,000	
6233	Sewer Plant Repair/Maintenance.	159,990	137,367	113,498	123,000	170,000	129,000	
6240	Equipment Repair/Maintenance.	22,810	28,195	18,832	8,000	8,000	8,000	

Sewer Fund Detail Budget

<i>TOWN OF WINDSOR</i>								SEWER FUND - 07
ACCT NO	ACCOUNT NAME	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 PROJ.	2013 BUDGET	
6246	Liability Insurance	8,417	7,394	8,034	8,299	7,812	10,780	
6249	Leases/Rentals	99	0	0	300	300	300	
6253	Contract Service	244	43,114	7,228	1,500	368	1,000	
6254	Engineer Service	0	1,125	0	0	0	0	
6256	Publishing/Recording	0	57	0	150	150	150	
6260	Utilities	181,642	175,424	176,920	170,000	182,907	180,000	
6261	Telephone	4,394	4,404	4,432	4,000	4,000	4,000	
6272	Lab Tests	12,938	12,392	12,239	13,000	13,000	13,000	
	<i>Operating & Maintenance Total</i>	427,131	432,513	362,088	350,874	415,558	367,630	
7010	Fleet Transfer	25,314	21,695	34,644	34,463	34,463	34,463	
7011	Information Tech Transfer	7,412	14,622	16,883	19,112	19,112	22,471	
7324	Interest Expense/Revolving Loan	11,100	0	0	0	0	0	
7354	Principal Exp/Revolving Loan	369,775	0	0	0	0	0	
	<i>Non-Operating Total</i>	413,601	36,317	51,527	53,576	53,575	56,934	
8440	Machinery/Equipment	0	0	0	28,000	28,000	10,000	
	<i>Capital Outlay Total</i>	0	0	0	28,000	28,000	10,000	
DISPOSAL PLANT O&M EXPENDITURES TOTAL		998,568	627,041	573,145	594,635	657,040	598,299	
SEWER FUND O&M EXPENDITURES TOTAL		1,666,818	1,106,232	1,102,153	1,163,326	1,057,550	1,540,723	

Sewer Fund Detail Budget

TOWN OF WINDSOR								SEWER FUND - 07
ACCT NO	ACCOUNT NAME	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 PROJ.	2013 BUDGET	
	BEG SEWER FUND O&M BALANCE	1,286,122	1,284,073	1,821,604	2,269,204	2,402,369	3,071,316	
	REVENUES	1,664,769	1,643,763	1,682,918	1,657,354	1,726,497	1,681,095	
	AVAILABLE RESOURCES	2,950,891	2,927,836	3,504,522	3,926,557	4,128,866	4,752,411	
	EXPENDITURES	1,666,818	1,106,232	1,102,153	1,163,326	1,057,550	1,540,723	
	END SEWER FUND O&M BALANCE	1,284,073	1,821,604	2,402,369	2,763,231	3,071,316	3,211,688	
	EXPENDITURES BY CATEGORY							
	Personal Services Total	268,850	241,272	234,127	244,835	240,135	246,135	
	System Operating & Maintenance Total	492,202	493,179	423,881	418,957	480,804	446,825	
	Debt Service & Transfers	731,895	257,151	304,077	306,534	306,533	312,513	
	Capital Outlay Total	173,871	114,630	140,069	193,000	30,079	535,250	
	TOTAL EXPENDITURES	1,666,818	1,106,232	1,102,153	1,163,326	1,057,550	1,540,723	
	DEPARTMENT SUMMARY							
	Sewer System	668,250	479,191	529,008	568,691	400,510	942,424	
	Sewer Plant	998,568	627,041	573,145	594,635	657,040	598,299	
	SUMMARY TOTAL	1,666,818	1,106,232	1,102,153	1,163,326	1,057,550	1,540,723	

Sewer Fund Detail Budget

TOWN OF WINDSOR								SEWER FUND - 07
ACCT NO	ACCOUNT NAME	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 PROJ.	2013 BUDGET	
SEWER PLANT INVESTMENT FEES REVENUES - 07								SEWER PLANT INVESTMENT FEE
4001	<i>Beginning Fund Balance</i>	2,740,053	2,797,766	2,910,923	3,710,308	3,097,146	3,831,940	
4335	Loan Proceeds	0	0	0	2,568,867	3,110,543	0	
4334	900 - Grants	0	0	142,813	1,673,890	1,421,890	252,000	
4352	Sewer Plant Investment Fees	366,618	328,967	636,141	438,681	1,076,543	680,550	
4364	PI Interest Income	14,427	8,351	3,545	4,625	4,236	4,236	
4367	Contributions- Developers	1,956,619	74,400	540,003	0	0	0	
SEWER INVESTMENT FEE REVENUE TOTAL		2,337,664	411,718	1,322,501	4,686,063	5,613,212	936,787	
AVAILABLE RESOURCES		5,077,717	3,209,485	4,233,424	8,396,371	8,710,358	4,768,727	
PLANT INVESTMENT FEES EXPENDITURES - 07								
7382	Trans to Capital Imp for Town Hall Const.	0	210,000	0	0	0	0	
7324	Interest Expense/Headworks Loan (482)	0	0	0	0	52,893	54,703	
7354	Principal Expense/Headworks Loan (482)	0	0	0	0	178,425	178,425	
	<i>Non-Operating Total</i>	0	210,000	0	0	231,318	233,128	
8433	900 - Sewer Plant Improvements (482)	323,332	14,162	579,777	4,829,100	4,577,100	252,000	
8453	Transmission Mains (481)	1,956,619	74,400	540,003	0	0	0	
8452	Oversize Lines (481)	0	0	16,498	150,000	0	0	
8456	System Improvements (481)	0	0	0	70,000	70,000	0	
	<i>Capital Outlay Total</i>	2,279,951	88,562	1,136,277	5,049,100	4,647,100	252,000	
SEWER INVEST FEE EXPENDITURES TOTAL		2,279,951	298,562	1,136,277	5,049,100	4,878,418	485,128	
BEGINNING PLANT INVESTMENT BALANCE		2,740,053	2,797,766	2,910,923	3,710,308	3,097,146	3,831,940	
REVENUE Available Resources		2,337,664	411,718	1,322,501	4,686,063	5,613,212	936,787	
EXPENDITURES		2,279,951	298,562	1,136,277	5,049,100	4,878,418	485,128	
ENDING PLANT INVESTMENT BALANCE		2,797,766	2,910,923	3,097,146	3,347,271	3,831,940	4,283,599	

Sewer Fund Detail Requests

SEWER FUND - 07

funded through Monthly User Fees-481- 482

DESCRIPTION	SITE IMPROV 8412	BLDG 8420		EQUIP 8440	LINES REPLACED 8457			TOTAL
481-Replace Force Main to Gravity Sewer					165,000			165,000
481-Manhole Rehab					32,000			32,000
481-Sewer line Rehab					77,000			77,000
481-Service line camera w/recording capability				8,750				8,750
481-Repl. Discharge & suction hose for 8" portable pump				15,000				15,000
481-Repl Lift Station #5 (Westwood Village) Generator				27,500				27,500
481- Repl Lift Station #4 Pumps & Generator				200,000				200,000
482-SCADA Improvements at WWTP				10,000				10,000
TOTAL	0	0		261,250	274,000			535,250
TOTAL Capital Outlay Only								535,250

SEWER FUND - 07

funded through Impact Fees on Development - 481 & 482

DESCRIPTION	LOAN 7324 / 7354	SEWER PLANT 8433-900	OVERSIZE LINES 8452	TRANSMIS MAINS 8453	SYS IMPROV 8456			TOTAL
482-WWTP Upgrades/Headworks & Lift Station		252,000						252,000
482-Headworks Loan Payment (2nd of 16)	233,128							233,128
TOTAL	233,128	252,000	0	0	0			485,128

Storm Drainage Fund Detail Budget

TOWN OF WINDSOR								STORM DRAINAGE FUND - 08
ACCT NO	ACCOUNT NAME	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 PROJ.	2013 BUDGET	
STORM DRAINAGE O&M REVENUE - 08								STORM DRAIN OPERATING & MAINTENANCE
4001	<i>Beginning Fund Balance</i>	85,514	133,054	191,458	234,078	271,983	244,940	
4349	Stormwater Service	208,313	213,110	222,169	214,065	218,387	217,889	
4361	Mosquito Control Service	75,789	77,359	79,653	81,876	81,621	86,700	
4381	Sale of Capital Assets	0	0	40,000	0	0	0	
STORM DRAIN O&M TOTAL REVENUE								
		284,102	290,469	341,822	295,941	300,007	304,589	
RESOURCES AVAILABLE								
		369,616	423,523	533,281	530,019	571,991	549,529	
STORM DRAINAGE O&M EXPENDITURES - 08								
STORM DRAIN SYSTEM - 483								
5111	Wages - Full Time	54,253	43,006	40,956	41,569	41,116	41,142	
5112	Wages - Part Time	0	12,642	19,244	24,460	8,000	12,320	
5121	Wages - Over Time	1,640	69	233	750	500	500	
5122	On Call Time	779	471	488	1,536	625	625	
5114	Merit Pay	0	0	0	0	0	823	
5126	Short Term Disability	0	0	0	0	0	0	
5127	Long Term Disability	212	238	189	189	177	208	
5128	Vision Insurance	115	130	103	103	103	106	
5130	FICA-Med	590	923	864	991	709	803	
5131	FICA	2,523	3,945	3,694	4,236	3,033	3,435	
5132	Medical Insurance	11,956	11,772	11,651	9,046	9,045	9,340	
5133	Employee Retirement	2,290	2,529	2,023	2,078	2,032	2,098	
5134	Unemployment Insurance	96	132	173	205	141	166	
5135	Workers Compensation Insurance	2,585	2,091	4,310	3,283	3,557	3,391	
5136	Dental Insurance	1,065	1,229	983	894	894	903	
5137	Staff Development	419	550	625	1,000	750	1,000	
5138	Life Insurance	190	221	176	127	750	128	
5141	Clothing Allowance	328	520	491	400	400	400	
5144	Employee Assistance Administration	0	0	41	39	44	39	
	<i>Personal Services Total</i>	79,042	80,467	86,243	90,905	71,877	77,428	

Storm Drainage Fund Detail Budget

TOWN OF WINDSOR								STORM DRAINAGE FUND - 08
ACCT NO	ACCOUNT NAME	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 PROJ.	2013 BUDGET	
6210	Office Supplies	78	159	151	150	150	150	
6217	Dues/Fees/Subscriptions	17	185	0	550	600	750	
6218	Small Equipment Items	485	292	968	1,500	1,500	1,500	
6237	Drainage Lines Repair/Maintenance.	22,941	7,866	1,100	81,000	54,046	10,000	
6240	Equipment Repair/Maintenance.	0	2,495	2,240	2,500	2,420	2,500	
6243	Weed Control	0	0	805	0	0	0	
6244	Kern Reservoir Operating Assessment	(10,150)	0	0	0	0	0	
6246	Liability Insurance	9,478	8,328	8,969	9,266	8,722	12,036	
6253	Contract Services	60,436	80,829	82,057	81,208	81,000	87,102	
6254	Engineering Services	18,126	0	0	0	7,833	0	
6261	Telephone	863	778	660	800	660	660	
6263	Postage	9,567	9,060	9,409	9,000	8,000	9,000	
6264	Printing/Binding	5,732	6,438	6,444	3,500	3,500	3,500	
6257	Study/Review/Analysis/Consulting	0	0	10,294	5,000	41,360	5,000	
	<i>Operating & Maintenance Total</i>	117,573	116,430	123,098	194,474	209,791	132,198	
7010	Fleet Transfer	39,247	26,857	51,957	45,383	45,383	45,383	
7011	Information Tech Transfer	700	0	0	0	0	0	
	<i>Interfund Loans & Transfers Total</i>	39,947	26,857	51,957	45,383	45,383	45,383	
8440	Machinery/Equipment	0	8,310	0	0	0	0	
	<i>Capital Outlay Total</i>	0	8,310	0	0	0	0	
STORM DRAINAGE O&M EXPENDITURES TOTAL		236,562	232,065	261,297	330,762	327,050	255,009	

Storm Drainage Fund Detail Budget

<i>TOWN OF WINDSOR</i>								STORM DRAINAGE FUND - 08
ACCT NO	ACCOUNT NAME	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 PROJ.	2013 BUDGET	
	BEG STORM DRAINAGE O&M FUND BALANCE	85,514	133,054	191,458	234,078	271,983	244,940	
	REVENUE	284,102	290,469	341,822	295,941	300,007	304,589	
	Available Resources	369,616	423,523	533,281	530,019	571,991	549,529	
	EXPENDITURES	236,562	232,065	261,297	330,762	327,050	255,009	
	END STORM DRAINAGE O&M FUND BALANCE	133,054	191,458	271,983	199,257	244,940	294,520	
	EXPENDITURES BY CATEGORY							
	Personnel Services Total	79,042	80,467	86,243	90,905	71,877	77,428	
	System Operating & Maintenance. Total	117,573	116,430	123,098	194,474	209,791	132,198	
	Debt Service & Transfers	39,947	26,857	51,957	45,383	45,383	45,383	
	Capital Outlay Total	0	8,310	0	0	0	0	
	TOTAL EXPENDITURES	236,562	232,065	261,297	330,762	327,050	255,009	
	DEPARTMENT SUMMARY							
	Storm Drain	236,562	232,065	261,297	330,762	327,050	255,009	

Storm Drainage Fund Detail Budget

TOWN OF WINDSOR								STORM DRAINAGE FUND - 08
ACCT NO	ACCOUNT NAME	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 PROJ.	2013 BUDGET	
STORM DRAIN INVESTMENT FEES REVENUE								STORM DRAINAGE PLANT INVESTMENT FEES
4001	<i>Beginning PI Fund Balance</i>	275,614	649,077	439,480	501,598	698,420	1,148,580	
4334	900 - Grants	77,999	0	0	279,225	5,580	590,640	
4356	Storm Drain Investment Fees	451,673	363,834	534,278	423,636	621,775	506,633	
4364	Storm Drain Invest Interest Income	2,678	1,215	685	802	933	1,343	
4367	Contributions - Developers	1,157,303	281,406	357,487	0	0	0	
STORM DRAIN INVESTMENT REVENUES TOTAL		1,689,654	646,455	892,449	703,663	628,288	1,098,616	
AVAILABLE RESOURCES		1,965,268	1,295,533	1,331,929	1,205,261	1,326,708	2,247,196	
STORM DRAIN INVESTMENT FEES EXPENDITURES								
7321	Interest Expense/Kern Reservoir	0	0	0	0	0	0	
7350	Principal Expense/Kern Reservoir	0	0	0	0	0	0	
7377	Transfer to Non-Potable Fund	0	535,041	117,914	151,986	151,986	151,986	
	<i>Loans & Transfers Total</i>	<i>0</i>	<i>535,041</i>	<i>117,914</i>	<i>151,986</i>	<i>151,986</i>	<i>151,986</i>	
8410	900- Land	0	0	0	0	0	310,000	
8459	Drainage Master Plan	3,751	0	0	0	0	0	
8458	Drainage Improvements	1,312,440	321,012	515,596	120,000	8,142	0	
8458	900 - Drainage Improvements	0	0	0	372,300	18,000	546,000	
	<i>Capital Outlay Total</i>	<i>1,316,191</i>	<i>321,012</i>	<i>515,596</i>	<i>492,300</i>	<i>26,142</i>	<i>856,000</i>	
STORM DRAIN INVESTMENT EXPENDITURES TOTAL		1,316,191	856,053	633,509	644,286	178,128	1,007,986	
BEGINNING STORM DRAIN BAL		275,614	649,077	439,480	501,598	698,420	1,148,580	
REVENUES		1,689,654	646,455	892,449	703,663	628,288	1,098,616	
Available Resources		1,965,268	1,295,533	1,331,929	1,205,261	1,326,708	2,247,196	
EXPENDITURES		1,316,191	856,053	633,509	644,286	178,128	1,007,986	
ENDING STORM DRAIN BAL		649,077	439,480	698,420	560,975	1,148,580	1,239,210	
EXPENDITURES BY CATEGORY								
	Personnel	79,042	80,467	86,243	90,905	71,877	77,428	
	Operation & Maintenance	117,573	116,430	123,098	194,474	209,791	132,198	
	Capital Outlay	1,316,191	329,322	515,596	492,300	26,142	856,000	
	Debt Service & Interfund Transfers	39,947	561,898	169,871	197,369	197,369	197,369	
	TOTAL EXPENDITURES	1,552,753	1,088,118	894,807	975,048	505,178	1,262,995	

Storm Drainage Fund Detail Requests

STORM DRAINAGE FUND - 08

funded through Monthly User Fees -483

DESCRIPTION	LINE REPAIR MAINT. 6237	SYS IMPROV 8456	EQUIP PLANT 8440		DRAIN IMPROV 8458				TOTAL
									0
TOTAL	0	0	0		0				0
TOTAL Capital Outlay Only									0

STORM DRAINAGE FUND - 08

funded through Impact Fees on Development-483

DESCRIPTION	LOANS TRANSFER 7377		LINES REPLACED 8457	DRAIN IMPROV 8458-900	LAND 8410-900	DRAIN IMPROV 8458			TOTAL
Law Basin Master Plan Channel 31%				265,360					265,360
Law Basin Master Plan Channel - PDM Grant 69%				280,640	310,000				590,640
Kern Loan Payment 1/2 transfer to NPWF	151,986								151,986
TOTAL	151,986		0	546,000	310,000	0			1,007,986

Fleet Management Fund Detail Budget

TOWN OF WINDSOR		FLEET MANAGEMENT FUND - 10					
ACCT NO	ACCOUNT NAME	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 PROJ.	2013 BUDGET
FLEET MANAGEMENT FUND REVENUE - 10							
4001	<i>Beginning Fund Balance</i>	678,952	681,368	511,065	313,933	192,875	109,140
CAPITAL CONTRIBUTIONS FROM OTHER FUNDS							
4304	Contribution from CIF	114,800	59,457		0	0	0
4334	Grants	53,733	741		0	0	0
4307	Contribution from Sewer Fund	126,000	0		0	0	0
	<i>Sub-Total</i>	294,533	60,198	0	0	0	0
CHARGES FOR SERVICE							
4421	Police Department Lease Transfer	188,899	118,505	215,367	251,933	251,933	251,933
4429	Street Department Lease Transfer	102,892	78,190	105,064	160,369	160,369	160,369
4430	Public Works Lease Transfer	18,031	13,984	22,827	36,914	36,914	36,914
4431	Engineering Department Lease Transfer	20,387	10,719	12,591	21,935	21,935	21,935
4432	Cemetery Lease Transfer	9,020	4,641	9,249	14,512	14,512	14,512
4450	Forestry Lease Transfer	37,369	36,054	60,582	52,254	52,254	52,254
4451	Recreation Lease Transfer	14,516	16,224	44,084	64,211	64,211	64,211
4452	Aquatics Lease Transfer	4,415	2,532	6,154	5,778	5,778	0
4454	Parks Department Lease Transfer	125,658	98,181	150,085	196,481	196,481	196,481
4457	General Administration Lease Transfer	5,878	6,097	5,988	8,837	8,837	8,837
4471	Water Fund Lease Transfer	47,023	42,853	63,163	71,665	71,665	71,665
4481	Sewer System Lease Transfer	36,364	45,893	62,005	64,939	64,939	64,939
4482	Sewer Plant Lease Transfer	25,314	21,695	34,644	34,463	34,463	34,463
4483	Drainage Lease Transfer	39,247	26,857	51,957	45,383	45,383	45,383
4490	CRC Lease Transfer	18,497	17,134	0	0	0	0
4497	Facility Lease Transfer	0	0	6,000	6,000	6,000	6,000
	<i>Sub-Total</i>	693,510	539,559	849,760	1,035,674	1,035,674	1,029,896
MISCELLANEOUS REVENUE							
4360	Insurance Claims	5,100	10,108	0	0	0	0
4363	CIRSA/Tornado Reimbursements	7,078	0	0	0	0	0
4381	Sale on Retired Vehicles	95,439	49,056	0	101,000	151,000	50,000
	<i>Sub-Total</i>	107,617	59,164	0	101,000	151,000	50,000
FLEET MANAGEMENT REVENUE TOTAL		1,095,660	658,921	849,760	1,136,674	1,186,674	1,079,896
AVAILABLE RESOURCES		1,774,612	1,340,289	1,360,825	1,450,607	1,379,549	1,189,036

Fleet Management Fund Detail Budget

TOWN OF WINDSOR		FLEET MANAGEMENT FUND - 10					
ACCT NO	ACCOUNT NAME	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 PROJ.	2013 BUDGET
FLEET MANAGEMENT FUND EXPENDITURES - 10							
FLEET MANAGEMENT - 491							
5111	Wages - Full Time	162,584	167,307	160,747	164,740	162,330	201,762
5112	Wages - Part Time	4,840	22,403	26,292	30,000	27,700	0
5121	Wages - Over Time	260	335	981	1,000	0	1,000
5122	On Call Time	0	0	4,817	3,500	850	0
5114	Merit Pay	0	0	0	0	0	3,247
5126	Short Term Disability	0	0	0	0	0	196
5127	Long Term Disability	765	790	790	790	742	1,102
5128	Vision Insurance	287	310	310	310	310	422
5130	FICA - Med	2,342	2,628	2,770	2,889	2,713	2,987
5131	FICA	10,016	11,237	11,844	12,353	11,600	12,773
5132	Medical Insurance	16,008	15,296	23,264	19,557	19,558	25,240
5133	Employee Retirement	4,904	6,699	7,045	8,237	7,059	8,279
5134	Unemployment Insurance	328	369	546	598	534	618
5135	Workers Compensation Insurance	4,922	4,251	5,218	5,207	5,642	6,481
5136	Dental Insurance	1,149	1,666	2,308	1,439	1,799	1,817
5137	Staff Development	1,805	3,177	2,550	3,500	1,500	3,000
5138	Life Insurance	645	697	697	504	494	627
5141	Uniform Allowance	701	1,244	1,555	1,550	1,550	1,550
5144	Employee Assistance Administration	0	0	123	117	133	156
	<i>Personal Services Total</i>	211,555	238,411	251,858	256,290	244,514	271,257
6210	Office Supplies	1,148	423	444	1,500	1,500	1,500
6216	Reference Books/Materials	261	79	1,242	1,500	1,500	1,500
6217	Dues, Fees & Subscriptions	769	944	888	1,500	1,500	1,500
6218	Small Equipment Items	16,762	21,630	27,019	35,000	35,000	32,000
6220	Fuel /Fluids	115,419	109,232	160,679	157,500	180,277	176,300
6231	Vehicle Repairs/Maintenance	112,767	115,234	87,953	138,525	115,000	120,000
6240	Equipment Repairs	5,770	8,535	3,835	5,000	5,000	5,000
6253	Contract Services	0	643	1,912	2,000	1,850	2,000
6261	Telephone Services	546	664	660	660	660	660
6276	Fuel Facility Repair/Maintenance.	1,989	2,351	2,198	3,000	7,039	3,000
6295	Disaster Expense	13,214	0	0	0	0	0
	<i>Operating & Maintenance Total</i>	268,645	259,733	286,829	346,185	349,326	343,460

Fleet Management Fund Detail Budget

TOWN OF WINDSOR								FLEET MANAGEMENT FUND - 10
ACCT NO	ACCOUNT NAME	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 PROJ.	2013 BUDGET	
8432	Vehicles	608,112	313,479	606,646	709,456	656,789	467,500	
8440	Equipment	4,932	17,600	22,616	23,000	19,780	16,000	
	<i>Capital Outlay Total</i>	613,044	331,079	629,262	732,456	676,569	483,500	
FLEET MANAGEMENT FUND EXPENDITURES TOTAL		1,093,244	829,224	1,167,950	1,334,931	1,270,409	1,098,217	
BEGINNING FUND BALANCE		678,952	681,368	511,065	313,933	192,875	109,140	
REVENUE		1,095,660	658,921	849,760	1,136,674	1,186,674	1,079,896	
Available Resources		1,774,612	1,340,289	1,360,825	1,450,607	1,379,549	1,189,036	
EXPENDITURES		1,093,244	829,224	1,167,950	1,334,931	1,270,409	1,098,217	
ENDING FUND BALANCE		681,368	511,065	192,875	115,676	109,140	90,819	
EXPENDITURES BY CATEGORY								
	Personal Services Total	211,555	238,411	251,858	256,290	244,514	271,257	
	Operating & Maintenance	268,645	259,733	286,829	346,185	349,326	343,460	
	Capital Outlay	613,044	331,079	629,262	732,456	676,569	483,500	
	TOTAL EXPENDITURES	1,093,244	829,224	1,167,950	1,334,931	1,270,409	1,098,217	

Fleet Management Fund Detail Requests

FLEET MANAGEMENT FUND -10

Fleet Mgmt. - 491

DESCRIPTION	VEHICLE (replacement) 8432	VEHICLE (new) 8432	EQUIP 8440	TOTAL
Replacement of vehicles:				
Unit 33: Wood chipper	35,000			35,000
Unit 66: Utility Trailer	8,000			8,000
Unit 69: Street Sweeper	257,000			257,000
Unit 98: Police Patrol SUV	38,000			38,000
Unit 100: Mower	60,000			60,000
Unit 102: 4x2 Pickup W/ L gate	28,000			28,000
Unit 103: 4x4 Pickup	29,000			29,000
T-1071 Winged Mower			16,000	16,000
New Utility Vehicle		12,500		12,500
TOTAL	455,000	12,500	16,000	483,500

Information Technology Fund Detail Budget

TOWN OF WINDSOR		INFORMATION TECHNOLOGY FUND - 11					
ACCT NO	ACCOUNT NAME	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 PROJ.	2013 BUDGET
4001	Beginning Fund Balance	89	177,492	235,094	185,231	188,547	108,865
	CAPITAL CONTRIBUTIONS FROM OTHER FUNDS						
4304	Contribution from CIF	318,970	0	0	0	0	0
	<i>Sub-Total</i>	318,970	0	0	0	0	0
	CHARGES FOR SERVICE						
4410	Town Clerk Lease Transfer	13,213	59,921	26,918	53,389	53,389	61,226
4411	Mayor & Town Board Lease Transfer	700	12,978	14,387	30,740	30,740	38,577
4412	Municipal Court Lease Transfer	1,838	0	0	0	0	0
4413	Town Manager Lease Transfer	143,465	57,352	12,608	15,929	15,929	17,049
4415	Finance Lease Transfer	74,756	45,300	78,335	25,956	25,956	31,553
4416	Human Resources Transfer	5,119	8,596	23,911	15,462	15,462	17,701
4419	Planning & Zoning Lease Transfer	41,708	121,995	51,334	54,553	54,553	60,151
4420	Business Retention & Growth Lease Transfer	0	0	0	10,210	10,210	11,329
4421	Police Department Lease Transfer	42,790	22,291	73,484	86,890	86,890	109,282
4430	Public Works Lease Transfer	88,880	112,682	100,812	85,349	85,349	101,023
4431	Engineering Department Lease Transfer	45,359	20,648	29,325	32,361	32,361	37,959
4451	Recreation Lease Transfer	135,282	154,146	110,903	52,723	52,723	58,321
4454	Parks Department Lease Transfer	5,250	21,196	37,877	50,166	50,166	60,243
4456	Art & Heritage Lease Transfer	3,544	8,048	16,652	13,631	13,631	15,870
4457	Town Hall Lease	0	8,048	0	0	0	0
4471	Water Fund Lease Transfer	11,269	8,048	21,090	14,089	14,089	16,328
4482	Sewer Plant Lease Transfer	8,112	15,322	16,883	19,112	19,112	22,471
4483	Drainage Lease Transfer	700	0	0	0	0	0
4490	CRC Lease Transfer	0	0	0	55,021	55,021	59,499
	<i>Sub-Total</i>	621,985	676,571	614,519	615,582	615,581	718,582
	MISCELLANEOUS REVENUE						
4364	Interest Earnings	0	0	0	0	0	0
	<i>Sub-Total</i>	0	0	0	0	0	0
	INFORMATION TECHNOLOGY REVENUE TOTAL	940,955	676,571	614,519	615,582	615,581	718,582
	AVAILABLE RESOURCES	941,044	854,063	849,614	800,813	804,128	827,447

Information Technology Fund Detail Budget

TOWN OF WINDSOR		INFORMATION TECHNOLOGY FUND - 11					
ACCT NO	ACCOUNT NAME	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 PROJ.	2013 BUDGET
INFORMATION TECHNOLOGY FUND EXPENDITURES - 11							
INFORMATION TECH - 492							
5111	Wages - Full Time	164,127	169,669	167,920	161,843	127,745	170,565
5112	Wages - Part Time	11,907	1,248	4,914	11,700	11,095	11,200
5121	Wages - Over Time	536	0	0	0	2,169	0
5114	Merit Pay	0	0	0	0	0	2,121
5126	Short Term Disability	0	0	0	0	0	134
5127	Long Term Disability	841	824	824	824	599	882
5128	Vision Insurance	318	310	310	310	254	317
5130	FICA - Med	2,370	2,182	2,235	2,649	2,110	2,666
5131	FICA	10,135	9,329	9,557	11,327	9,021	11,401
5132	Medical Insurance	28,942	28,643	34,952	32,505	25,844	33,554
5133	Employee Retirement	6,650	8,330	8,321	8,550	7,104	5,409
5134	Unemployment Insurance	355	340	449	548	426	552
5135	Workers Compensation Insurance	645	421	477	462	501	483
5136	Dental Insurance	2,522	2,950	2,950	2,994	2,344	3,024
5137	Staff Development	9,762	742	7,585	5,000	926	5,000
5138	Life Insurance	711	720	720	523	397	528
5144	Employee Assistance Administration	0	0	123	117	106	117
	<i>Personal Services Total</i>	239,822	225,709	241,336	248,507	190,639	247,953
6210	Office Supplies	2,637	2,469	1,303	2,000	615	750
6216	Reference Books/Materials	668	440	817	750	350	750
6217	Dues, Fees & Subscriptions	0	200	35	250	0	250
6218	Small Equipment Items	365	1,521	1,719	3,000	158	500
6240	Equipment Repairs/Supplies	2,690	110	547	2,000	17	500
6245	Travel/Mileage	466	768	934	500	372	500
6253	Contract & Hosting Services	30,511	31,023	24,061	37,100	101,813	49,256
6285	Software Maintenance Contracts	4,628	80,307	86,655	142,850	106,283	100,000
6286	Computer Hardware	104,799	47,058	135,762	95,850	81,341	112,922
6287	Computer Software (new)	81,482	10,728	14,776	20,000	28,871	10,000
6288	Copier Lease Payments	42,207	47,063	48,344	35,000	29,325	35,000
6289	Credit Card Processing Fees	38,273	31,992	42,673	42,000	43,766	42,000
	<i>Operating & Maintenance Total</i>	308,725	253,681	357,626	381,300	392,909	352,428
8440	Capital Equipment	215,005	139,579	51,318	92,650	99,122	100,000
	<i>Capital Outlay Total</i>	215,005	139,579	51,318	92,650	99,122	100,000
7012	Facility Services Transfer	0	0	10,786	12,592	12,592	11,739
	<i>Interfund Loans & Transfers Total</i>	0	0	10,786	12,592	12,592	11,739
INFORMATION TECHNOLOGY FUND EXPENDITURES TOTAL		763,552	618,968	661,067	735,049	695,262	712,120

Information Technology Fund Detail Budget

<i>TOWN OF WINDSOR</i>		INFORMATION TECHNOLOGY FUND - 11					
ACCT NO	ACCOUNT NAME	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 PROJ.	2013 BUDGET
	BEGINNING FUND BALANCE	89	177,492	235,094	185,231	188,547	108,865
	REVENUE	940,955	676,571	614,519	615,582	615,581	718,582
	Available Resources	941,044	854,063	849,614	800,813	804,128	827,447
	EXPENDITURES	763,552	618,968	661,067	735,049	695,262	712,120
	ENDING FUND BALANCE	177,492	235,094	188,547	65,764	108,865	115,328
	EXPENDITURES BY CATEGORY						
	Personal Services Total	239,822	225,709	241,336	248,507	190,639	247,953
	Operating & Maintenance	308,725	253,681	357,626	381,300	392,909	352,428
	Debt Service & Transfers	0	0	10,786	12,592	12,592	11,739
	Capital Outlay	215,005	139,579	51,318	92,650	99,122	100,000
	TOTAL EXPENDITURES	763,552	618,968	661,067	735,049	695,262	712,120

Information Technology Fund Detail Requests

INFORMATION TECHNOLOGY FUND - 11

Information Tech - 492

DESCRIPTION	EQUIP 8440								TOTAL
Replace CISCO gears from 2008	100,000								100,000
TOTAL	100,000								100,000

Facility Services Fund Detail Budget

TOWN OF WINDSOR							FACILITY SERVICES FUND - 17	
ACCT NO	ACCOUNT NAME	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 PROJ.	2013 BUDGET	
FACILITY SERVICES FUND REVENUE - 17								
4001	<i>Beginning Fund Balance</i>	0	0	0	2,235	37,213	103,616	
CHARGES for FACILITY SERVICE								
4410	Town Clerk Services Transfer	0	0	16,007	19,022	19,022	17,124	
4413	Town Manager Services Transfer	0	0	7,435	9,377	9,377	10,257	
4415	Finance Services Transfer	0	0	13,770	15,527	15,527	14,161	
4416	Human Resources Services Transfer	0	0	10,427	10,844	10,844	10,257	
4419	Planning & Zoning Services Transfer	0	0	13,770	15,527	15,527	14,161	
4420	Business Retention & Growth Transfer	0	0	7,358	6,337	6,337	6,111	
4421	Police Department Services Transfer	0	0	76,649	87,653	87,653	82,622	
4431	Engineering Department Services Transfer	0	0	13,770	15,527	15,527	14,161	
4450	Forestry Services Transfer	0	0	3,787	3,631	3,631	3,453	
4452	Aquatics Services Transfer	0	0	0	0	0	1,149	
4454	Parks Department Services Transfer	0	0	14,357	15,943	15,943	4,286	
4456	Art & Heritage Services Transfer	0	0	5,507	5,098	5,098	4,664	
4457	General Administration Services Transfer	0	0	137,735	170,211	170,211	151,741	
4490	CRC Services Transfer	0	0	188,124	209,308	209,308	199,686	
4492	Information Technology Services Transfer	0	0	10,786	12,592	12,592	11,739	
	<i>Sub-Total</i>	0	0	519,481	596,596	596,597	545,571	
FACILITY SERVICES REVENUE TOTAL		0	0	519,481	596,596	596,597	545,571	
AVAILABLE RESOURCES		0	0	519,481	598,830	633,810	649,187	
FACILITY SERVICES FUND EXPENDITURES - 17								

Facility Services Fund Detail Budget

TOWN OF WINDSOR								FACILITY SERVICES FUND - 17
ACCT NO	ACCOUNT NAME	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 PROJ.	2013 BUDGET	
CUSTODIAL SERVICES - 496								
5111	Wages - Full Time	0	0	116,354	120,486	118,108	121,733	
5112	Wages - Part Time	0	0	29,518	24,731	27,000	27,000	
5121	Over Time	0	0	500	0	1,000	1,000	
5114	Merit Pay	0	0	0	0	0	2,435	
5126	Short Term Disability	0	0	0	0	0	428	
5127	Long Term Disability	0	0	354	499	443	553	
5128	Vision Insurance	0	0	276	310	384	317	
5130	FICA - Med	0	0	2,024	2,106	2,030	2,206	
5131	FICA	0	0	8,653	9,003	8,680	9,434	
5132	Medical Insurance	0	0	26,164	24,446	29,406	30,289	
5133	Employee Retirement	0	0	469	6,024	4,529	5,598	
5134	Unemployment Insurance	0	0	423	436	413	457	
5135	Workers Compensation Insurance	0	0	6,205	5,843	6,331	6,300	
5136	Dental Insurance	0	0	3,149	1,799	3,029	2,180	
5137	Staff Development	0	0	124	800	500	800	
5138	Life Insurance	0	0	450	369	342	379	
5141	Uniform Allowance	0	0	151	500	500	500	
5144	Employee Assistance Administration	0	0	0	156	200	156	
	<i>Personal Services Total</i>	0	0	194,814	197,507	202,897	211,765	
6210	Office Supplies	0	0	547	0	300	300	
6218	Small Equipment Items	0	0	866	2,500	3,356	2,000	
6229	Custodial Maintenance Supplies	0	0	33,464	35,000	35,000	35,000	
6253	Contract Services	0	0	9,514	10,600	10,600	15,300	
6261	Telephone	0	0	660	1,200	800	660	
	<i>Operating & Maintenance Total</i>	0	0	45,050	49,300	50,056	53,260	
CUSTODIAL SERVICES EXPENDITURES TOTAL		0	0	239,865	246,807	252,953	265,025	

Facility Services Fund Detail Budget

TOWN OF WINDSOR		FACILITY SERVICES FUND - 17					
ACCT NO	ACCOUNT NAME	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 PROJ.	2013 BUDGET
FACILITY MAINTENANCE - 497							
5111	Wages - Full Time	0	0	99,660	100,712	93,413	92,030
5114	Merit Pay	0	0	0	0	0	1,841
5127	Long Term Disability	0	0	449	436	383	474
5126	Short Term Disability	0	0	0	0	0	78
5128	Vision Insurance	0	0	198	207	192	211
5130	FICA - Med	0	0	1,313	1,499	1,297	1,361
5131	FICA	0	0	4,164	6,411	5,548	5,820
5132	Medical Insurance	0	0	24,763	19,558	16,764	15,145
5133	Employee Retirement	0	0	4,801	5,036	4,416	4,694
5134	Unemployment Insurance	0	0	253	310	251	282
5135	Workers Compensation Insurance	0	0	3,842	4,033	4,370	3,871
5136	Dental Insurance	0	0	1,968	1,439	1,456	1,090
5137	Staff Development	0	0	332	800	800	800
5138	Life Insurance	0	0	395	308	263	287
5141	Uniform Allowance	0	0	0	200	200	200
5144	Employee Assistance Administration	0	0	83	78	89	78
	<i>Personal Services Total</i>	0	0	142,220	143,723	129,441	128,261
6210	Office Supplies	0	0	372	0	300	300
6218	Small Equipment Items	0	0	3,320	2,200	2,200	2,500
6229	Facility Maintenance Supplies-680	0	0	8,569	24,000	13,000	15,000
6249	Lease/Rentals	0	0	130	45,965	44,000	45,965
6253	Contract Services	0	0	80,473	81,200	81,200	81,200
6261	Telephone	0	0	1,320	700	1,100	1,320
	<i>Operating & Maintenance Total</i>	0	0	94,183	154,065	141,800	146,285
7010	Fleet Transfer	0	0	6,000	6,000	6,000	6,000
	<i>Interfund Loans & Transfers Total</i>	0	0	6,000	6,000	6,000	6,000
FACILITY MAINTENANCE							
EXPENDITURES TOTAL		0	0	242,404	303,788	277,241	280,546

Facility Services Fund Detail Budget

TOWN OF WINDSOR								FACILITY SERVICES FUND - 17
ACCT NO	ACCOUNT NAME	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 PROJ.	2013 BUDGET	
BEGINNING FUND BALANCE		0	0	0	2,235	37,213	103,616	
REVENUE		0	0	519,481	596,596	596,597	545,571	
Available Resources		0	0	519,481	598,830	633,810	649,187	
EXPENDITURES		0	0	482,268	550,596	530,193	545,571	
ENDING FUND BALANCE		0	0	37,213	48,235	103,616	103,616	
EXPENDITURES BY CATEGORY								
	Personal Services Total	0	0	337,035	341,231	332,337	340,026	
	Operating & Maintenance	0	0	139,234	203,365	191,856	199,545	
	Debt Service & Transfers	0	0	6,000	6,000	6,000	6,000	
	TOTAL EXPENDITURES	0	0	482,268	550,596	530,193	545,571	
DEPARTMENTS/DIVISION SUMMARY								
496	Custodial Services	0	0	239,865	246,807	252,953	265,025	
497	Facility Maintenance	0	0	242,404	303,788	277,241	280,546	
	SUMMARY TOTAL	0	0	482,268	550,596	530,193	545,571	

Windsor Building Authority Fund Detail Budget

TOWN OF WINDSOR		WINDSOR BUILDING AUTHORITY FUND - 16					
ACCT NO	ACCOUNT NAME	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 PROJ.	2013 BUDGET
WINDSOR BUILDING AUTHORITY REVENUE		WINDSOR BUILDING AUTHORITY					
4001	<i>Beginning Fund Balance</i>	0	(77)	145,023	146,067	145,483	145,478
4365	Contributed - Land	157,853	0	0	0	0	0
4364	Interest Income	0	1,016	341	23	0	0
4368	Miscellaneous Revenue	0	90	119	0	0	0
4374	Transfer from Capital Improvement Fund	0	0	145,080	145,080	145,080	145,000
4335	Loan Proceeds	0	3,000,000	0	0	0	0
	Transfer from General Fund/Capital Fund	0	2,379,440	0	0	0	0
WINDSOR BUILDING AUTHORITY REVENUES TOTAL		157,853	5,380,547	145,540	145,103	145,080	145,000
AVAILABLE RESOURCES		157,853	5,380,470	290,563	291,170	290,563	290,478
WINDSOR BUILDING AUTHORITY EXPENDITURES		WINDSOR BUILDING AUTHORITY					
WINDSOR BUILDING AUTHORITY - 495		WINDSOR BUILDING AUTHORITY					
6210	Office Supplies	77	0	0	0	0	0
6217	Dues, Fees, Subscriptions	0	394	0	0	5	0
6253	Contract Service	0	3,200	0	0	0	0
	<i>Operating & Maintenance Total</i>	77	3,594	0	0	5	0
7321	Interest Expense/Loan	0	69,459	111,934	110,670	110,938	109,357
7350	Principal Exp/Loan	0	0	33,146	34,410	34,142	35,723
7340	Debt Issuance Cost	0	132,433	0	0	0	0
	<i>Interfund Loans & Transfers Total</i>	0	201,892	145,080	145,080	145,080	145,080
8412	Site Improvements	157,853	0	0	0	0	0
8420	Building & Structures	0	4,918,150	0	0	0	0
8440	Equipment	0	111,811	0	0	0	0
	<i>Capital Outlay Total</i>	157,853	5,029,961	0	0	0	0
WINDSOR BUILDING AUTHORITY EXPENDITURES TOTAL		157,930	5,235,447	145,080	145,080	145,085	145,080
BEG WINDSOR BUILDING AUTHORITY BAL		0	(77)	145,023	146,067	145,483	145,478
REVENUE		157,853	5,380,547	145,540	145,103	145,080	145,000
Available Resources		157,853	5,380,470	290,563	291,170	290,563	290,478
EXPENDITURES		157,930	5,235,447	145,080	145,080	145,085	145,080
END WINDSOR BUILDING AUTHORITY BAL		(77)	145,023	145,483	146,090	145,478	145,398
EXPENDITURE BY CATEGORY		WINDSOR BUILDING AUTHORITY					
	Operation & Maintenance	77	3,594	0	0	5	0
	Debt Service & Transfers	0	201,892	145,080	145,080	145,080	145,080
	Capital Outlay	157,853	5,029,961	0	0	0	0
TOTAL EXPENDITURES		157,930	5,235,447	145,080	145,080	145,085	145,080



COMMUNITY PROFILE

LAST REVISION- MAY 20, 2011

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GENERAL INFORMATION

HISTORICAL AND ADMINISTRATIVE INFORMATION

Year Founded:	1882
Date Incorporated:	April 2, 1890
Form of Government:	Colorado Home Rule Municipality; Board-Manager
Boards/Commissions:	Town Board; Planning Commission; Board of Adjustment; Parks and Recreation Advisory Board; Historic Preservation Commission; Water and Sewer Board; Tree Board; and Housing Authority.
Regulatory:	Municipal Code, Zoning and Subdivision Regulations
Comprehensive Plan:	2006 Update of the 2002 Comprehensive Plan (Adopted 1/4/07)

INTERNET ACCESS

The web site for the Town of Windsor, Colorado is: www.windsorgov.com . To email any department at Town Hall, go to the Town of Windsor web site and click on “Departments” near the top of the home page. Then click on “Staff Directory” at the bottom of the page. Lastly, click on the department name and choose the “Email Me” for the person in that department. Visit: [Town of Windsor Staff Directory](#).

To receive emails or text messages via the “Notify Me” application on the Town’s website, type in <http://www.windsorgov.com/list.aspx> and complete the relevant information.

CLIMATE, ELEVATION AND LAND AREA

Semi-arid Climate.

Avg. Summer Temp.:	85o F.	(30o C.);	Avg. Winter Temp.:	45o F. (7o C.)
Avg. Annual Precipitation:	15.0 in.	(38 cm.);	Avg. Annual Snowfall:	49.7 in. (126 cm.)
Elevation:	4,800 ft. (1,463 m.) above sea level.			
Land Area:	15,755 acres or 24.62 square miles.			

POPULATION, INCOME, AND HOUSING

POPULATION TRENDS

Actual Population for the years 1960-2010

<u>Year</u>	<u>Population</u>	<u># Change</u>	<u>% Change</u>
1960	1,509	--	--
1970	1,564	+55	+3.6%
1980	4,277	+2,713	+173.5%
1990	5,062	+785	+18.4%
2000	9,896	+4,834	+95.5%
2010	18,644	+8,748	+88.4%

Source: Windsor Comprehensive Plans 1960 – 2006; US Census April 1, 2010

POPULATION

Population as of April 1, 2010: 18,644

Population Projections* 2015-2030:

<u>2015</u>	<u>2020</u>	<u>2025</u>	<u>2030</u>
20,584	22,727	25,092	27,704

Source: 2010 Census April 1, 2010

*Based on 2% projected annual growth rate per 11/18/09 amendment to Table 7 of the *2006 Update of the 2002 Comprehensive Plan*.

AGE DISTRIBUTION

Median age of Windsor residents in 2009: 33.3

The percentages of the following Age Categories in 2009 were as follows:

<u>Under 15</u>	<u>15 to 24</u>	<u>25 to 44</u>	<u>45 to 64</u>	<u>Over 65</u>
29%	9%	33%	23%	6%

Source: U.S. Census Bureau, 2005-2009 American Community Survey

HOUSEHOLD INCOME

Estimated annual household income of Windsor residents in 2009:

\$80,563

Estimated annual household income of Windsor residents in 2008:

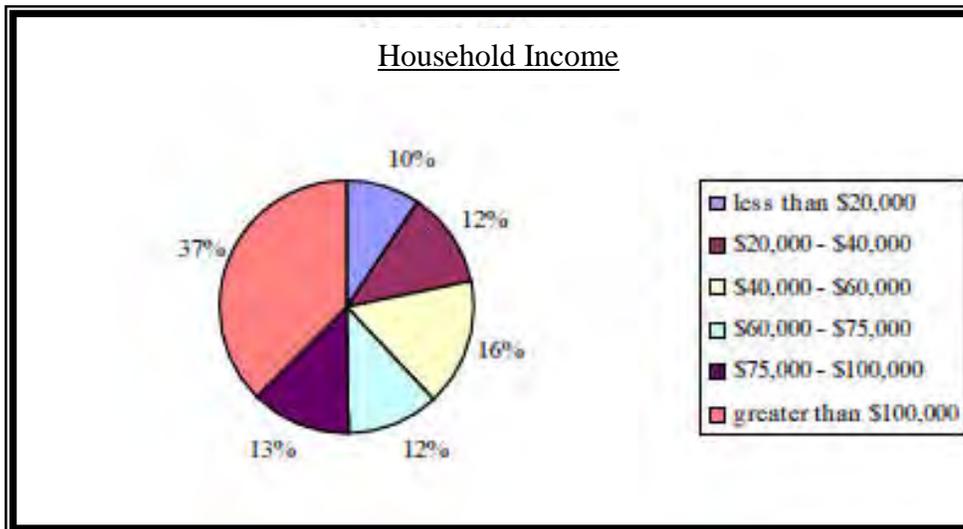
\$70,040

Percent change in annual household income from 2008-2009:

+15%

<u>Less than \$ 20,000</u>	<u>\$ 20,000 to \$ 40,000</u>	<u>\$ 40,000 to \$ 60,000</u>
10 %	12 %	16 %
<u>\$ 60,000 to \$75,000</u>	<u>\$ 75,000 to \$ 100,000</u>	<u>Over \$ 100,000</u>
12%	13%	37%

Source: U.S. Census Bureau, 2005-2009 American Community Survey



HOUSING

Total Number of Housing Units as April 1, 2010: **7,198**
 [6,562 Single-family Housing Units and 636 Multi-family Housing Units]
 Housing Projections* 2015-2030:

<u>2015</u>	<u>2020</u>	<u>2025</u>	<u>2030</u>
7,947	8,774	9,688	10,696

Source: 2010 Census April 1, 2010

*Based on 2% projected annual growth rate per 11/18/09 amendment to Tables 8A, 8B, and 8C of the 2006 Update of the 2002 Comprehensive Plan.

ECONOMIC DATA AND SINGLE-FAMILY BUILDING PERMITS

ASSESSED VALUATIONS AND SALES AND USE TAX COLLECTIONS

Assessed Valuation and Sales and Use Tax Collections, as revised, 1998 – 2010:

<u>Year</u>	<u>Assessed Valuation</u>		<u>Sales and Use Tax Collections</u>		
	<u>Amount</u>	<u>Percent Change From Previous Year</u>	<u>Year</u>	<u>Amount</u>	<u>Percent Change From Previous Year</u>
1998	48,310,880	+22.0%	1998 ¹	1,901,415	+114.3%
1999	57,433,113	+18.9%	1999	2,077,678	+ 9.3%
2000	69,172,540	+20.5%	2000	2,840,317	+36.7%
2001	81,677,300	+18.1%	2001	3,423,867	+20.6%
2002	106,030,210	+29.8%	2002	3,256,509	- 4.8%
2003	122,810,220	+15.8%	2003	3,740,245	+ 14.9%
2004	143,409,493	+16.8%	2004	4,369,090	+ 16.8%
2005	157,504,279	+ 9.8%	2005	5,192,646	+ 18.9%
2006	181,725,607	+ 15.4%	2006	5,615,536	+8.1%
2007	210,614,164	+15.9%	2007	6,422,954	+14.4%
2008	260,625,238	+23.7%	2008	6,049,214	-5.8% ²
2009	286,380,117	9.9%	2009	5,852,979	-3.2% ³
2010	356,359,957	24.4%	2010	5,836,717	-.3% ⁴

¹ Use Tax implemented in 1998; Use Tax is dependent upon the number of building permits issued.

² 2007 – 2008: Use Tax decreased by 41.8% [From \$1,918,823 to \$1,118,410]
 Sales Tax increased by 9.5% [From \$4,504,131 to \$4,930,803]

³ 2008 – 2009: Use Tax decreased by 17.65% [From \$1,118,410 to \$920,997]
 Sales Tax increased by .02% [From \$4,930,803 to \$4,931,982]

⁴ 2009 – 2010: Use Tax decreased by 13.4% [From \$920,997 to \$797,441]
 Sales Tax increased by 2.2% [From \$4,931,982 to \$5,039,276]

Sources: 2006 Update of the 2002 Comprehensive Plan, Tables 5 & 6, as amended;
 Town of Windsor Budget Records, 1998 – 2010.

USE TAX

The Town of Windsor imposes a use tax on all construction and building materials to be used for new residential, commercial and industrial construction. For information pertaining to the use tax, please contact the Windsor Finance Department, 301 Walnut Street, Windsor, CO 80550, Ph. (970) 674-2400; Fax (970) 674-2456; or visit: [Town of Windsor Sales Tax and Revenue Division](#).

SINGLE-FAMILY BUILDING PERMITS

YEAR

<u>ISSUED</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Number of Permits Issued	451	374	275	287	411	451	331	224	120	96	134
# Change from Previous Year	+146	-77	-99	+12	+124	+40	-120	-107	-104	-24	+38
% Change from Previous Year	+48%	-17%	-26%	+4%	+43%	+10%	-27%	-32%	-46%	-20%	+40%

Sources: 2006 Update of the 2002 Comprehensive Plan, Illustration 3, as amended; Town of Windsor Building Permit Records, 2000 – 2010.

COMMUNITY FACILITIES

CHAMBER OF COMMERCE

For information pertaining to businesses, business contacts or any other chamber of commerce activities or services, please contact the Windsor Chamber of Commerce, 421 Main Street; Windsor, CO 80550; Ph. (970) 686-7189; Fax (970) 686-0352; website: <http://www.windsorchamber.net>.

EDUCATIONAL FACILITIES

Local Schools: 1 senior high school, 1 middle school, 4 elementary schools, 1 charter school.
 School Districts: Weld County RE-4 (Windsor) Ph. (970) 686-7411; Poudre School District (Ft. Collins) Ph. (970) 490-3509; and Thompson R2-J (Loveland) Ph. (970) 669-2170.
 Higher Education: Colorado State University – 15 miles (Ft. Collins); University of Northern Colorado – 15 miles (Greeley); Front Range Community College – 15 miles (Ft. Collins); Aims Community College, Main Campus – 15 miles (Greeley); and Aims Community College, Automotive Technical Center(Windsor).

LIBRARY SERVICES

Clearview Library District at Windsor; ~70,000 Circulation Items both print and non-print Materials; A/V; Computer Terminals; and a Bookmobile (mobile branch) started in November of 2010. For information pertaining to library services, please contact the Clearview Library District at Windsor, 720 3rd Street, Windsor, CO 80550, Ph. (970) 686-5603 or visit the website at: <http://www2.youseemore.com/clearview/Default.asp>

FIRE PROTECTION

The Windsor-Severance Fire Protection District provides fire, rescue and hazmat services to the Towns of Windsor and Severance, as well as the rural areas surrounding them. It is a special tax district made up of paid and volunteer staff. The District has two stations staffed 24/7 and a third staffed station will open on the west side of Windsor in late 2011. For information regarding services, please contact the Windsor-Severance Fire Protection District, 100 7th Street, Windsor, CO 80550, Ph. (970) 686-2626; Fax: (970) 686-9623; website: www.windsor-severancefire.org.

PARKS, RECREATIONAL AND CULTURAL FACILITIES

The Town of Windsor offers a comprehensive park, recreation, cultural and trails program. The 47,000 square foot Community Recreation Center offers a wide variety of programs and activities for all ages; rental and banquet facilities with catering for every occasion; and meetings and conference space for small and large groups. A full size gymnasium is also part of the facility. Other facilities include neighborhood or community parks with ball fields, shelters and playgrounds; Chimney Park Pool (outdoor pool); historic Town of Windsor Museums at Boardwalk Park; cultural exhibits; Windsor Lake for boating, paddleboats, fishing, swimming and wildlife watching; over 40 miles of trail including the Poudre River Trail and Windsor Lake Trail for hiking and biking; 330 acres of parks (developed and undeveloped) and over 75 acres of Town managed open space. Conservation easements and two State Wildlife areas add over 400 more acres of public open space.

For more information pertaining to parks, recreation, trails and cultural services, please contact the Windsor Parks and Recreation Department, 250 N. 11th Street, Windsor CO 80550, Ph: 970-674-3500; Fax 970-674-3535; or visit: [Town of Windsor Parks and Recreation](#).

POLICE

Number of police personnel: 20 police officers, 3 full-time and 1 part-time support staff, and 2 citizen volunteers. For information pertaining to police services, please contact the Windsor Police Department, 200 N. 11th Street, Windsor, CO 80550, Ph. (970) 686-7433 or Fax (970) 686-7478; or visit: [Town of Windsor Police Department](#).

HEALTH AND MEDICAL FACILITIES

Nursing Homes: 1
Assisted Living Facilities: 2
Independent Senior Living (Good Samaritan Society): 1
Medical Office Buildings/Outpatient Facilities: 2

LICENSES AND HOME OCCUPATIONS

DOG LICENSE

The Town of Windsor requires that any dog over six (6) months of age within the Town’s corporate limits must wear a tag or an implanted microchip which provides enough information to contact the dog’s owner directly. The Town also requires dogs in Windsor corporate limits to be vaccinated against rabies.

For information pertaining to dog licenses, please contact the Windsor Town Hall, 301 Walnut Street, Windsor, CO 80550, Ph. (970) 674-2400; or Fax (970) 674-2456.

[Regulations pertaining to dog licenses](#)

LIQUOR LICENSE

The Town of Windsor requires a license for the sale of all alcoholic beverages within the corporate limits and imposes an application fee pertaining thereto. For information pertaining to liquor licenses, please contact the Windsor Town Clerk, 301 Walnut Street, Windsor, CO 80550 Ph. (970) 674-2400; Fax (970) 674-2456; or visit [Town of Windsor Liquor Licensing](#).

SALES TAX LICENSE

The Town of Windsor imposes a local sales tax on the sale of all tangible personal property sold at retail, including food for home consumption, and the furnishing of services which are taxable pursuant to Local and State law. Prior to the first day of business, all persons or businesses engaged in either the sale of goods or the furnishing of taxable services within the corporate limits of the Town of Windsor are **required** to file an annual *Business Registration/Sales Tax License Application* within the Town of Windsor Department of Finance.

Before approving the Town of Windsor Application, the applicant must first complete a *Sales Tax License* application from the Colorado Department of Revenue. Applicants may contact the Colorado Department of Revenue at either the local Service Center at 1121 W. Prospect Road, Building D in Fort Collins, CO 80526; ph: (970) 494-9805, or on-line at:

<http://www.colorado.gov/revenue>

BUSINESS LICENSE

The Town of Windsor requires that anyone maintaining or engaging in business, including service oriented businesses within the Town of Windsor, to obtain an annual business license. For information pertaining to business licenses, please contact the Windsor Town Clerk, 301 Walnut Street, Windsor, CO 80550, Ph. (970) 674-2400; Fax (970) 674-2456; or obtain the business license application at [Download a business license application](#).

HOME OCCUPATIONS (FOR HOME BUSINESSES)

The Town of Windsor allows home occupations within residential zoning districts as long as they meet certain criteria. All home occupations must be registered by with the Town by completing a business license application. For information pertaining to business licenses, please contact the Windsor Town Clerk, 301 Walnut Street, Windsor, CO 80550, Ph. (970) 674-2400; Fax (970) 674-2456; or obtain the business license application at [Download a business license application](#).

PERMIT REQUIREMENTS

Building Permits. No building or any other structure shall be erected, moved, added to, remodeled, repaired, structurally altered or any work accomplished or undertaken subject to the requirements of Chapter 18 of the Windsor Municipal Code without first obtaining a permit therefore, issued by the Town. No building permit shall be issued except in conformity with the provisions of the Windsor Municipal Code, except upon a written order from the Board of Adjustment and only then after all public hearings on any such variance have been conducted.

Demolition Permits. No demolition shall be performed, undertaken or accomplished until a demolition permit has been issued by the Town.

Sprinkler Permits. No lawn sprinkler system shall be installed until a building permit has been issued by the Town.

For information pertaining to building permits, demolition permits or sprinkler permits, please contact Windsor Town Hall, 301 Walnut Street, Windsor, CO 80550, Ph. (970) 674-2436; Fax (970) 674-2456; or visit: [Town of Windsor Building Permits](#).

ZONING AND SIGN REGULATIONS

ZONING DISTRICTS AND REGULATIONS

In addition to the building permit requirements shown in the **PERMIT REQUIREMENTS** section the Town of Windsor has adopted zoning regulations which dictate what types of land uses are permitted in which areas of the Town. To view these zoning regulations see Chapter 16 of the Windsor Municipal Code available at <http://www.colocode.com/windsor.html> . For additional information, please contact the Windsor Planning Department, 301 Walnut Street, Windsor, CO 80550, Ph. (970) 674-2415 or Fax (970) 674-2456. [Download Town of Windsor Zoning Map](#).

SIGN REGULATIONS

The Town of Windsor has specific sign regulations which pertain to all signs within the corporate limits of the Town, and no sign shall be erected, enlarged, modified or changed within the corporate limits until a sign permit has been issued by the Town. Sign Code regulations and applications may be viewed at: [Sign Code and applications](#).

Please visit the Windsor Planning Department at 301 Walnut Street, Windsor, CO 80550 or call (970) 674-2415 or send a Fax to (970) 674-2456 for information pertaining to sign permits.

WATER AND SEWER SERVICES, PUBLIC IMPROVEMENTS AND DRAINAGE INFORMATION

WATER AND SEWER SERVICES

With the exception of some areas of the Town which are served by special water and sewer utility districts, most of the water and sewer services in Windsor are provided by the Town, and all of these water and sewer services are billed on a monthly billing cycle. For information pertaining to water and sewer services, please contact the Town of Windsor Utility Services Division, 301 Walnut Street, Windsor, CO 80550, Ph. (970) 674-2403 or Fax (970) 674-6429; or visit [Town of Windsor Utility Services](#).

PUBLIC IMPROVEMENTS

No improvements to any public utility services such as water and sewer lines or facilities or to any infrastructure such as a public street, alley or sidewalk, including any encroachments, driveway cuts, etc., shall be permitted without first obtaining a permit or other authorization from the Town to perform work on any such public improvement. For information pertaining to any of these permits or prior authorization for any such construction or improvements, etc., please contact the Windsor Engineering Department, 301 Walnut Street, Windsor, CO 80550, Ph. (970) 674-2400; Fax (970) 674-2456; or visit: [Town of Windsor Engineering](#).

DRAINAGE INFORMATION

For information pertaining to drainage issues, please contact the Windsor Engineering Department, 301 Walnut Street, Windsor, CO 80550, Ph. (970) 674-2400; Fax (970) 674-2456; or visit: [Town of Windsor Storm Drainage](#)

UTILITY SERVICES AND PROVIDERS

ELECTRIC SERVICES

Xcel Energy and Poudre Valley REA (PVREA) provide electric services to the Town of Windsor. Each of these utilities serve specific service areas within Windsor. Therefore, property owners need to contact each of these utilities at the following numbers to verify which provider will serve their properties. Xcel: (800) 772-7858; PVREA: (800) 432-1012.
www.xcelenergy.com or www.pvrea.com

NATURAL GAS

Xcel Energy and Atmos Energy provide natural gas services to the Town of Windsor. Each of these utilities serve specific service areas within Windsor. Therefore, property owners need to contact each of these utilities at the following numbers to verify which provider will serve their properties. Xcel: (800) 772-7858; Atmos: (888) 442-1313. www.xcelenergy.com or www.atmosenergy.com

CABLE SERVICES

Cable services are provided by Comcast Cable: (888) 824-4010. www.comcast.com

TELEPHONE SERVICES

Telephone services are provided by Qwest Communications; Residence Service: Ph. (800) 244-1111; Business Service: Ph. (800) 603-6000. www.qwest.com

TRASH COLLECTION

Trash collection is provided by several independent companies in the Windsor area. Property owners are advised to research the local phone book yellow pages or website listings for trash collection services to subscribe to these services.

COUNTY HEALTH AND SANITATION SERVICES

HEALTH DEPARTMENT INFORMATION

Since the Town of Windsor is situated in both Weld County and Larimer County, please note the following information on to how to find out answers to some of the health-related questions that you may have concerning the county you live in.

Weld County Department of Public Health and Environment. For general information please contact the General Administrative Offices, 1555 N. 17th Street, Greeley, CO 80631, ph. (970) 304-6410; website: [Weld County Department of Public Health and Environment](http://www.weldcounty.org/health/).

For specific information concerning any of the following types of county activities, please call (970) 304-6415: Food Establishment Licensing; Water Quality Sampling; Waste Management; or Septic Tanks.

Larimer County Department of Health and Environment. For general information please contact the General Administrative Offices, 1525 Blue Spruce Drive, Fort Collins, CO 80524, ph. (970) 498-6700; website: <http://www.larimer.org/health/> .

For specific information concerning any of the following types of county activities, please call (970) 498-6775: Food Sanitation; General Sanitation; Water Quality; Underground Storage Tanks; or Septic Permits and Inspections.

TRANSPORTATION

TRANSPORTATION / LOCATIONAL ADVANTAGES

Windsor is located between Denver, CO, 60 miles to the south and Cheyenne, WY, 50 miles to the north.

The distance between Windsor and Denver International Airport (major hub): 60 miles.

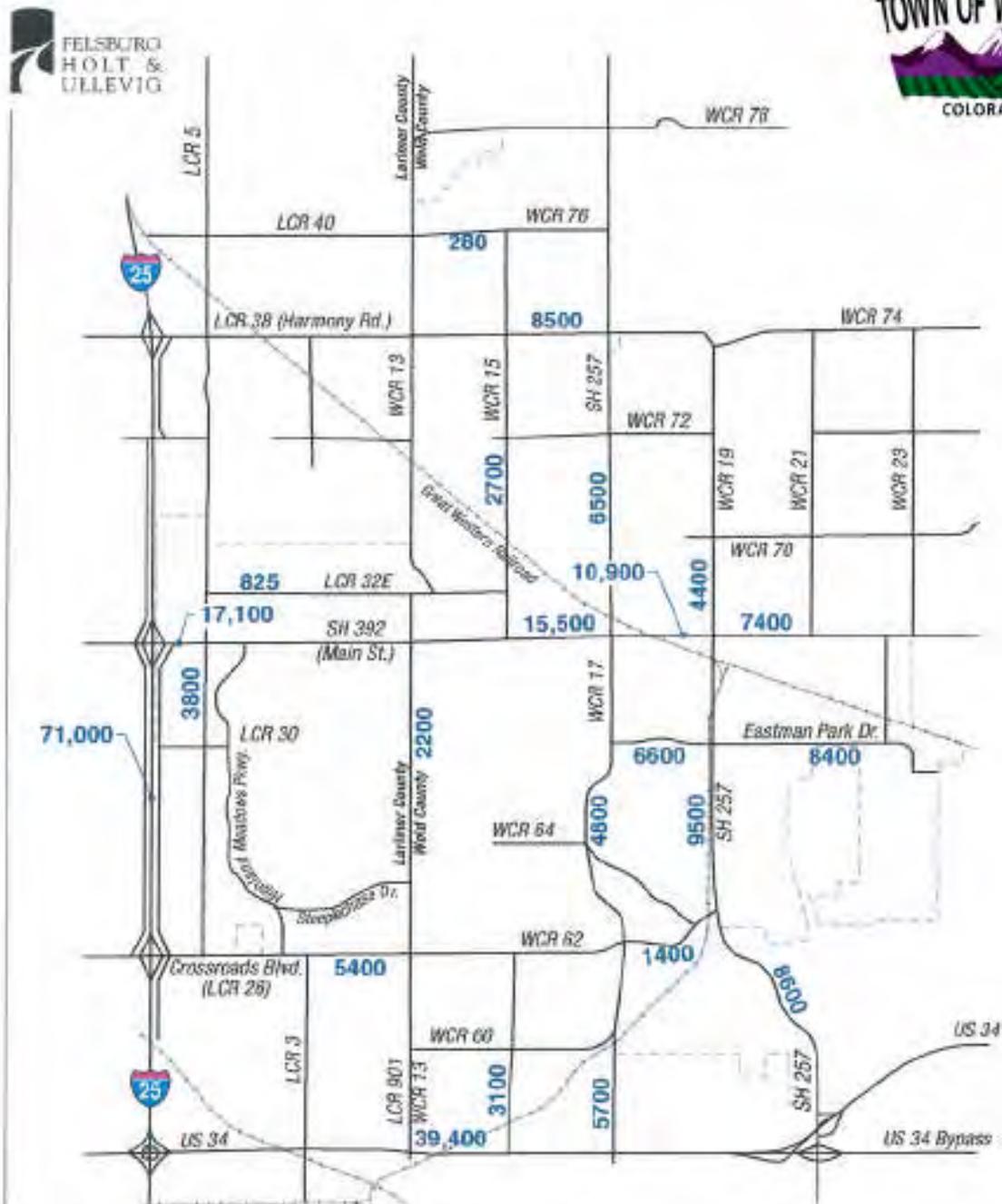
Major Highways: Interstate I-25 (N/S); Colo. S H 392 (E/W); and Colo. S H 257 (N/S).

Railroad: Great Western / OmniTrax.

DAILY TRAFFIC VOLUMES

Existing Conditions. The most recent statistics for average daily traffic volumes between 2002 and 2008, but primarily during 2006 and 2008, are shown in Figure 1 on page 11. These statistics represent a combination of data from All Traffic Data, Inc., the Colorado Department of Transportation, and the Colorado North Front Range Metropolitan Planning Organization, with said data having been prepared by the Felsburg, Holt & Ullevig Transportation Engineering Consulting Firm in the preparation of the 2007 Update of Windsor’s Roadway Improvement Plan and 2008 Road Impact Fee Ordinance.

Traffic Forecasts. The forecast of average daily traffic volumes for the year 2030 are shown in Figure 2 on Page 12. This forecast is based upon the 2030 Colorado North Front Range Metropolitan Planning Organization Traffic Model. As in the case of the *Existing Conditions* example above, these data were prepared by the Felsburg, Holt & Ullevig Transportation Engineering Consulting Firm in the preparation of the 2007 Update of Windsor’s Roadway Improvement Plan; 2008 Road Impact Fee Ordinance; and 2008 Railroad Crossing Improvement Study.



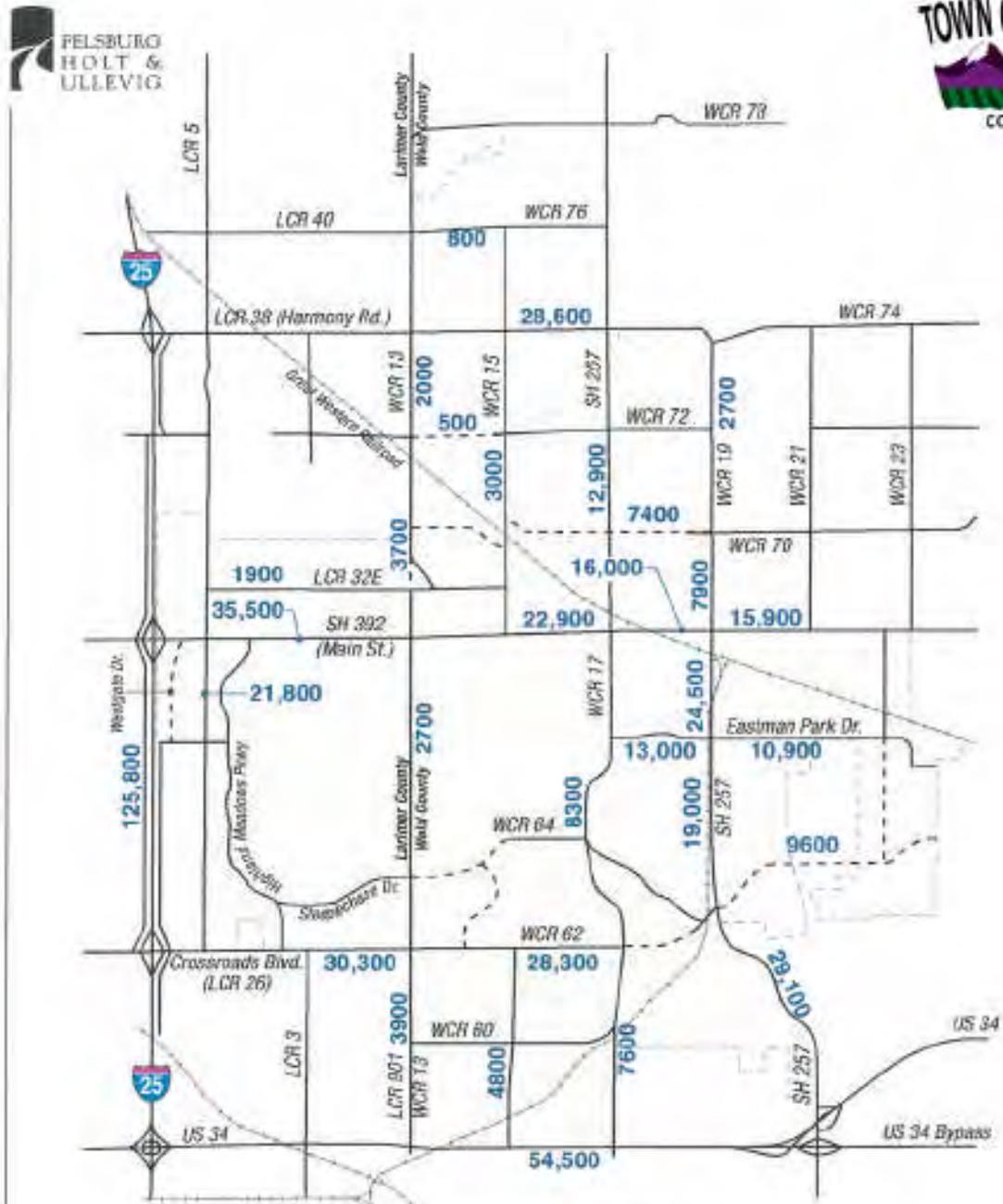
TRAFFIC COUNT SOURCES:
All Traffic Data, Inc., Colorado Department of Transportation,
and North Front Range MPO

- LEGEND**
- XXXX** = Existing Daily Traffic Volumes, 2002 to 2008 (Primarily 2006 to 2008)
 - = Growth Management Boundary

Figure 1
Existing Major Road System
and Traffic Volumes



Town of Windsor 2009 Community Profile 01-053 3/18/09



TRAFFIC COUNT SOURCES:
2030 North Front Range MPO Model,
Great Western Traffic Master Plan

- LEGEND**
- = New Major Roads
 - XXXX = Year 2030 Daily Traffic Volume Forecasts
 - = Growth Management Boundary

Figure 2
Year 2030 Road System and
Forecasts



Town of Windsor 2009 Community Profile 06-085 2/19/09

APPENDIX C

FREQUENTLY USED ABBREVIATIONS AND ACRONYMS

..... A

- ADA:** Americans with Disabilities Act, signed into law July 26, 1990, intending to make businesses more accessible to people with disabilities.
- APWA:** American Public Works Association. APWA is an international educational and professional association of public agencies, private sector companies, and individuals dedicated to providing high quality public works goods and services.

..... B

- B&C:** Boards and Commissions. The Town of Windsor has multiple boards and commissions as listed: Board of Adjustment/Board of Appeals, Historic Preservation Commission, Housing Authority, Parks and Recreation Advisory Board, Planning Commission, Town Board, Tree Board, Water and Sewer Board, and Work Force Housing Board.
- BOA:** Board of Adjustment.

..... C

- CAFR:** Comprehensive Annual Financial Report (“*The Audit*”), last completed December 31, 2007 by Watkins & Schommer, Inc., Certified Public Accountants.
- CATV:** Cable television.
- CDBG:** Community Development Block Grant. The CDBG program is a US Department of Housing and Urban Development program that provides local governments and states with resources to address a wide range of unique community development needs.
- CDOT:** Colorado Department of Transportation.
- CGFOA:** Colorado Government Finance Officers Association. The CGFOA is a non-profit professional organization whose purpose is to improve the practice of governmental finance in the State of Colorado as developed and recommended by the national Government Finance Officers Association (GFOA). It is also designed to provide support, training and career enhancement for financial officers of Colorado.
- CIF:** Capital Improvement Fund. This major governmental fund is a capital projects fund type which is established to account for financial resources segregated for the acquisition or construction of capital facilities other than those financed by enterprise operations. It is funded by sales and use taxes, and traffic impact fees.
- CIP:** Capital Improvement Plan. Also 5-Year Capital Improvement Plan (5-Year CIP).
- CIRSA:** Colorado Intergovernmental Risk Sharing Agency. CIRSA provides Property/Casualty Insurance and Workers’ Compensation for the Town of Windsor.
- CML:** Colorado Municipal League. The CML is an organization representing Colorado's cities and towns collectively in matters before the state and federal government, and also provides a wide range of information services to assist municipal officials in managing their governments.
- COE:** Cooperative Office Education. The Town hires qualified students as seasonal employees as part of a high school, senior year curriculum and training program in administration.

- CRA:** Campaign Reform Act. Congress enacted CRA in 1977 to encourage depository institutions to help meet the needs of the communities in which they operate, including low-and moderate-income neighborhoods.
- CRCF:** Community Recreation Center Fund. This non-major governmental fund is another special revenue fund type which is funded by sales tax, construction use tax, grants, and facility user fees. The expenditures represent operating and cost of construction.
- C.R.S.:** Colorado Revised Statutes.
- CTF:** Conservation Trust Fund. This non-major governmental fund is a special revenue fund type which is funded by special taxes or other earmarked revenue sources which finance specific activities as required by law or administrative action. The expenditures represent park and trail construction and improvements. CTF can be used for the acquisition, development, and maintenance of new conservation sites or for capital improvements or maintenance for recreational purposes on any public site.

..... **D**

- DA:** District Attorney.
- DARE:** Drug Abuse Resistance Education. DARE is an international education program, for students in kindergarten through 12th grade, which seeks to discourage interest in illegal drugs, gangs, and violence.
- DDA:** Downtown Development Authority.
- DOE:** Department of Energy. The DOE is a department of the United States government responsible for energy policy and nuclear safety.

..... **E**

- E911:** Sometimes called Enhanced 911, the E911 is a North American telephone network feature of the 911 emergency-calling system that automatically associates a physical address with the calling party's telephone number.
- EEO:** Equal Employment Opportunity. U.S. Equal Employment Opportunity Commission (EEOC) enforces federal laws prohibiting job discrimination.
- EMA:** Emergency Management Agency. In the event of an emergency, designated members of the Windsor-Severance Fire District and the Town of Windsor act on behalf of the EMA for Windsor. The Town of Windsor's Emergency Operations Center (EOC) is located at the fire station. At the federal level, Federal Emergency Management Agency (FEMA) is the Agency tasked with disaster mitigation, preparedness, response and recovery planning.
- EOC:** Emergency Operations Center. *(See EMA for details)*
- EPA:** Environmental Protection Agency. A part of the US federal government that enforces environmental laws and provides information and guidance to policy makers

..... **F**

- FASB:** Financial Accounting Standards Board. Independent agency which establishes Generally Accepted Accounting Principles (GAAP).
- FCLWD:** Fort Collins/Loveland Water District. FCLWD is one of three sources of potable water for the Town of Windsor.
- FPPA:** Fire & Police Pension Association.

- FTE:** Full-time equivalent. The hourly equivalent of a full-time employee. An FTE can be made up of either one full-time employee or two or more part-time employees whose total hours equal 40 per week.
- FY:** Fiscal year. The fiscal year for Windsor is the same as the calendar year.

..... **G**

- GAAP:** Generally Accepted Accounting Principles. A widely accepted set of rules, conventions, standards, and procedures for reporting financial information, as established by the Financial Accounting Standards Board.
- GASB:** Government Accounting Standards Board. GASB is to establish and improve standards of state and local governmental accounting and financial reporting that will result in useful information for users of financial reports and guide and educate the public, including issuers, auditors, and users of those financial reports.
- GFOA:** Government Finance Officers Association. The purpose of the GFOA is to enhance and promote the professional management of governments for the public benefit. The GFOA accomplishes this by identifying and developing financial policies and practices and promoting them through education, training and leadership. The Town of Windsor has received the GFOA Distinguished Budget Presentation Award for FY 2004, FY2006, FY2007 and FY2008.
- GID:** General Improvement District.
- GIS:** Geographic Information System. GIS is a specialized information system for capturing, storing, querying, analyzing, and displaying geographic data. Geographic data describes both the location and the characteristics of features or objects on the earth's surface.

..... **H**

- HB:** House Bill.
- HOA:** Homeowner's Association.
- HPC:** Historic Preservation Commission.
- HUD:** U.S. Department of Housing and Urban Development. HUD is a federal organization working to increase homeownership, support community development and increase access to affordable housing free from discrimination.

..... **I**

- ICMA:** International City Management Association. ICMA is the professional and educational organization for chief appointed managers, administrators, and assistants in cities, towns, counties, and regional entities throughout the world. ICMA provides technical and management assistance, training, and information resources to its members and the local government community.
- IDRB:** Industrial Development Revenue Bonds. IDRB's are tax-exempt debt obligations issued by public corporations to support manufacturing, processing, and utility type economic development projects.
- IGA:** Intergovernmental agreements, specifically with neighboring communities.
- IT:** Information Technology. IT provides innovative information technology and services that are reliable, accessible, and cost effective for the Town of Windsor staff and citizens.

..... **J**

..... **K**

..... **L**

..... **M**

- MADD:** Mothers Against Drunk Driving. MADD's mission is to stop drunk driving, support the victims of this violent crime and prevent underage drinking.
- MPO:** Metropolitan Planning Organization. The local organization is Colorado's North Front Range Metropolitan Planning Organization (NFRMPO) which is a designated transportation and air quality planning organization. The MPO's provide long-range transportation planning, including information, tools, and public input, for improving the regional transportation system's performance.

..... **N**

- NCEDC:** Northern Colorado Economic Development Corporation is an organization committed to helping businesses expand and relocate in Northern Colorado, specifically in Larimer County and the communities within the county.
- NCWCD:** Northern Colorado Water Conservancy District. NCWCD, a public agency created in 1937, provides water for agricultural, municipal, domestic and industrial uses in northeastern Colorado.
- NISP:** Northern Integrated Supply Project. This is a water development project proposed by Northern Colorado Water Conservancy District. This project is now confined to the Glade Project, a 100-200K a/ft impoundment north of Ft. Collins. The water would be used to provide additional water to many entities in northern Colorado. Windsor is one of the fifteen participants.
- NLC:** National League of Cities is an organization which provides a wide range of information services to assist municipal officials nationwide in managing their governments.
- NPIC:** North Poudre Irrigation Company is an irrigation enterprise, located in Wellington, Colorado.
- NWCWD:** North Weld County Water District. NWCWD is one of three providers of potable water for the Town of Windsor.

..... **O**

- O&M:** Operations and Maintenance.

..... **P**

- P&R:** Parks, Recreation and Culture is a department within the Town of Windsor, that provides community parks and open lands, while preserving natural resources, wildlife and history; a community recreation center that provides a variety of recreational and cultural programs; and cultural amenities.
- P&Z:** Planning and Zoning is a department within the Town of Windsor that reviews and makes recommendations on all development projects within the Town, enforces the Town's zoning ordinance, and provides the full range of community development services normally associated with an incorporated municipality.
- PFA:** Poudre Fire Authority, located in Fort Collins, serving Larimer County.

- PIF:** Park Improvement Fund. This major governmental fund is a special revenue fund type which is funded by park fees. The expenditures represent new park construction.
- PReCAB:** Parks, Recreation and Culture Advisory Board.
- PSD:** Poudre School District R-1 of Fort Collins, Colorado providing education for some of the Windsor/Larimer County students.
- PUC:** Public Utilities Commission regulates electric, natural gas and telephone service. The Commission ensures that utilities provide safe, adequate, reliable service at fair, reasonable rates.
- PUD:** Planned Unit Development. PUD is both a type of building development as well as a regulatory process. A PUD is a designed grouping of varied and compatible land uses, such as housing, recreation, commercial centers, and industrial parks, all within one contained development or subdivision.
- PVREA:** Poudre Valley REA – one of the providers of electric services for the Town of Windsor.
- PVH:** Poudre Valley Hospital located in Fort Collins, has a medical and imaging center in Windsor.

..... **Q**

..... **R**

- R-O-W:** Right of Way.
- R2J:** Thompson R2J School District of Loveland, Colorado providing education for some of the Windsor/Larimer County students.
- RE-4:** Weld County RE-4 School District in Windsor, Colorado, provides education for Windsor/Weld County students.
- REA:** Rural Electric Association. REA is one of the providers of electric services for the Town of Windsor, known as Poudre Valley REA (PVREA).

..... **S**

- SALT:** Student Advisory Leadership Team.
- SB:** Senate Bill.
- SCADA:** Supervisory Controlled and Data Acquisition System, is a computer system for gathering and analyzing real time data. SCADA systems are used to monitor and control a plant or equipment in industries such as telecommunications, water and waste control, energy, oil and gas refining and transportation. For the Town of Windsor, the SCADA system controls the flow of water coming from our suppliers.
- SID:** Special Improvement District.

..... **T**

..... **U**

- UBC:** Uniform Building Code.
- UCED:** Upstate Colorado Economic Development. UCED is a public/private non-profit economic development corporation that provides services to all of Weld County.
- UFC:** Uniform Fire Code.
- UGA:** Urban Growth Area.
- UPC:** Uniform Plumbing Code.

Appendix C – Abbreviations and Acronyms

URA: Urban Renewal Authority. Colorado law gives cities the right to form urban renewal authorities that can use public money to eliminate blight and promote urban revitalization.

..... **V**

VFW: Veterans of Foreign War.

..... **W**

WAPA: Western Area Power Administration.

WHA: Windsor Housing Authority.

WTP: Water Treatment Plant.

WWTP: Waste Water Treatment Plant. Sewage treatment facility for the Town of Windsor.

..... **X**

..... **Y**

..... **Z**

APPENDIX D
GLOSSARY OF TERMS

..... A

Accrual Basis: Under the accrual basis of accounting, revenues are recognized in the accounting period in which they are earned. Expenses are recognized when liabilities are incurred. The Town of Windsor utilizes the accrual basis of accounting for its Proprietary Funds.

Accumulated Depreciation: A valuation account to record the accumulation of periodic credits made to record the expiration of the estimated service life of fixed assets.

Allocate: To divide a lump-sum appropriation into parts which are designated for expenditure by specific organization units and/or specific purposes, activities, or objects.

Appropriation: The authority to spend and obligate a specified amount from a designated fund account for a specific project, purpose, or program.

Assessed Valuation: A valuation set upon real estate or other property by the county assessor to establish a basis for levying taxes.

Asset: An asset is any property with a cash value, such as real estate, equipment, savings, and investments.

Available Resources: Total amounts of funds available for appropriation, consisting of estimated beginning funds on hand plus anticipated revenues.

Audit: A methodical examination of utilization of resources. It concludes in a written report of its findings. An audit is a test of management’s accounting system to determine the extent to which internal accounting controls are both available and being used.

..... B

Board of Adjustment: The duty of the Board of Adjustment/Board of Appeals is to review requests for variances from the requirements of the Town’s zoning ordinance and also review complaints pertaining to any administrative decision made in relation to either zoning ordinance or the enforcement of Uniform Building Code. The Board is comprised of five permanent citizen members and two alternate citizen members appointed by the Town Board.

Board of Appeals: *(See Board of Adjustment)*

..... C

Capital Assets and Improvements: Expenditures over \$5,000 related to the acquisition, expansion, or rehabilitation of an element of the Town’s physical structure or fixed assets, sometimes referred to as infrastructure; examples include buildings, streets, bridges, parks, and utility systems.

Capital Improvement Fund: The Capital Improvement Fund is a major fund for the Town of Windsor and is a capital projects fund type. It is established to account for financial resources segregated for the acquisition or construction of capital facilities and capital outlay items other than those financed by the Town of Windsor’s Enterprise Funds.

Capital Improvement Plan: An annually updated plan of capital expenditures for public facilities, infrastructure and major fixed assets with estimated costs, sources of funding and timing of projects.

Capital Outlay: Expenditures within the budget that refer to capital items costing over \$5000.

Cash Solvency: The ability to pay for current municipal operations.

..... **D**

Debt Limit: The maximum amount of outstanding gross or net debt legally permitted. The Town of Windsor’s legal debt limit is 10% of the assessed property values in the city limits.

Debt Service: Principal and interest payments on long-term debt such as on loans, notes, and bonds incurred by the Town.

Department: A department is traditionally the highest level organizational unit of municipal government operations. The Town’s Departments include Administrative, Town Clerk, Finance, Human Resources, Engineering, Parks & Recreation, Planning, Police, and Public Works Departments. The Departments typically report directly to the Town Manager. The Town Manager, along with the Town Attorney and Municipal Court Judge, report directly to the Town Board. The Town’s structure at the Department level is presented in the organizational charts.

Depreciation: Expiration in the service life of fixed assets because of wear and tear, deterioration, action of physical elements, inadequacy or obsolescence.

Division: A division is a collection of related programs and a sub-unit of a department. For example, the Recreation Division in the Department of Parks and Recreation consists of all adult & youth sport programs. Programs are organized into divisions which facilitate administration and coordination of their operations by a single manager.

..... **E**

Efficiency: A ratio between input (resources) and output (production). High efficiency generally means increased or maximum output in relation to input (cost or hours); or it can mean maintained output at a reduced cost or time frame.

Effectiveness: The extent to which the outcome of an action or set of actions produces the desired results or impact.

Encumbrance: Obligations in the form of purchase orders or contracts which are chargeable to an appropriation and for which a part of the appropriation is reserved. Obligations cease to be encumbrances when paid or when the actual liability is set up.

Enterprise Fund: Separate funds which are self-supported through user fees. Examples are the Town of Windsor’s water, sewer, and storm drainage funds.

Expenditure: Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service, capital outlays, intergovernmental grants, entitlements, and shared revenues. Note that an encumbrance is not an expenditure, but reserves funds to be expended.

Expenses: Outflows or other using up of assets or incurrences of liabilities (*or a combination of both*) from delivering or producing goods, rendering services, or carrying out other activities that constitute the entity’s ongoing major or central operations.

..... **F**

- Fiduciary Fund:** A fiduciary fund is a fund used to account for activity of the Town as a trustee over funds allotted to meet a current or future financial obligation. The Town of Windsor has no fiduciary fund.
- Fiscal Year:** The twelve-month period to which the operating budget applies. For the Town of Windsor, this is January 1 to December 31.
- Fixed Assets:** Assets of long-term character, intended to continue to be held or used, such as land, buildings, machinery and other equipment.
- Flexibility:** The ability to react and respond to changes in the economy and new service challenges without measurable financial stress.
- Fund:** A self-balancing set of accounts set aside and accounted for separately for the purpose of restricting specific revenues that are then spent for a specific set of activities.
- Fund Balance:** The difference between fund assets and fund liabilities of governmental and similar trust funds. Expenditures do not exceed available resources (*beginning balance plus revenues*), causing a balanced budget.

..... **G**

- General Fund:** A central fund into which most of the Town’s tax and unrestricted revenues are budgeted to support basic municipal services, public safety and administrative activities of the Town; financed mainly by sales tax and property tax. Services provided by the Town of Windsor’s General Fund are: administration, finance, public safety, public works, planning, engineering, and parks and recreation services.
- General Obligation Bond:** A municipal bond backed by the credit and "taxing power" of the Town of Windsor rather than the revenue from a given project. General obligation bonds are issued with the belief that a municipality will be able to repay its debt obligation through taxation or revenue from projects. No assets are used as collateral. The bond relies on the taxpayers to repay the debt. Windsor currently has no general obligation bonds.
- Governmental Funds:** All governmental funds are accounted for on a spending or ‘financial flow’ measurement focus. Only current assets and current liabilities are generally reported on their respective balance sheets. Their reported fund balance (*net current assets*) is considered a measure of “available spendable resources.” Governmental fund operating statements report increases and decreases in net current assets and, accordingly, present a summary of sources and uses of “available spendable resources” during the period. Governmental funds are used to account for all or most of the Town of Windsor’s general activities, including the collection and disbursement of special revenue funds and the capital projects fund. Windsor’s governmental funds are the General Fund, Park Improvement Fund, Conservation Trust Fund and Capital Improvement Fund.
- Grant:** A contribution made from either the private sector to the Town or by one governmental unit to another. The contribution is usually made to support a specified program, function, or project.

..... **H**

- Historic Preservation Commission:** The Commission, consisting of five members appointed by the Town Board for a term of four years, has the principal responsibility for matters of historic preservation in the Town of Windsor.

Home Rule: A limited grant of discretion from the State of Colorado to the Town of Windsor, concerning either the organization of functions or the raising of revenue. The Town of Windsor Home Rule Charter was passed by voters on November 4, 2003.

Housing Authority: The Primary Work Force Housing Building/Development Committee serves as the Housing Authority for the Town of Windsor. The Committee consists of nine members appointed by the Town Board. The committee reviews and makes recommendation to the Planning Commission and Town Board on the progress of the primary work force housing program and development projects associated with the primary work force housing program.

..... **I**

Impact Fees: Fees charged to developers to cover, in whole or in part, the anticipated cost of improvements that will be necessary as a result of the development (*i.e. parks, sidewalks, arterial streets, storm drainage*).

Infrastructure: Facilities on which the continuance and growth of a community depend such as roads, waterlines, sewers, public buildings, and parks, to name a few.

Intergovernmental Revenue: Amounts of money received from federal, state and other governmental bodies.

Internal Service Funds: These are nonmajor proprietary funds that provide goods or services to other funds or departments on a cost-reimbursement basis.

..... **J**

..... **K**

..... **L**

Liability: Amounts owed for items received, services rendered, expenses incurred, assets acquired, construction performed, and amounts received but not as yet earned. Liabilities are financial obligations or debts.

Long Term Solvency: The ability to pay for future municipal operations.

..... **M**

Major Fund: Any fund whose revenues or expenditures, excluding other financing sources and uses, constitute more than 10 percent of the revenues or expenditures of the appropriated budget should be considered as major funds. The Town of Windsor’s major funds are the General Fund, Park Improvement Fund, Capital Improvement Fund, and the three Enterprise Funds – Water, Sewer and Storm Drainage Funds.

Mill Levy: Rate by which assessed valuation is multiplied to determine property tax. A mill is 1/10 of one cent or \$1.00 of tax for each \$1,000 of assessed valuation.

Modified Accrual: Under Modified Accrual Accounting, revenues are recognized in the accounting period when they become both measurable and available as net current assets. Revenues that are susceptible to accrual, that is, measurable and available to finance the Town’s operations or of a material amount not received at the normal time of receipt, primarily consist of property taxes, cigarette taxes, auto use taxes, and franchise taxes. Expenditures are generally recognized when the liability is incurred. The Town of Windsor uses a modified accrual basis of accounting for Governmental Funds.

..... **N**

Net Income: The Town’s income minus its expenses for an accounting period.

Non-major fund: Any fund whose revenues or expenditures, excluding other financing sources and uses, constitute less than 10 percent of the revenues or expenditures of the appropriated budget should be considered as non-major funds. The Town of Windsor’s non-major funds are the Conservation Trust and the Community Recreation Center governmental funds, and the Fleet and Information Technology internal service funds.

..... **O**

Operating Budget: The portion of the budget that pertains to daily operations providing basic governmental services. The operating budget contains appropriations for such expenditures as personal services, supplies and materials.

Ordinances: The Town of Windsor makes regulations known as Ordinances, for the proper conduct of its affairs. Rules or laws created by Town Board.

..... **P**

Parks, Recreation and Culture Advisory Board: The Board consists of eight members. The duties of the Board are to make recommendations to the Town Board concerning the purchase or disposition of park, recreation and open lands; concerning any expenditure or appropriation from the Park Fund; concerning policies relating to the public use and management of park, recreation and open lands. The Board also reviews the proposed annual budget as it relates to park, recreation and open land matters.

Performance Indicators: Quantitative or qualitative measures which are collected to reflect what is accomplished for the resources allocated.

Personal Services: Salaries, wages, benefits and other related costs of employees.

Planning Commission: The Planning Commission is a seven-member board appointed at-large by the Town Board for a four year term. It is the duty of the Board to review all of the development projects being proposed for the Town.

Plant Investment Fee (PIF): Charges made on new development to contribute to financing utility facilities to meet the needs of increased population.

Projection: Estimation of future revenues and expenditures based on past trends, current economic conditions and financial forecasts.

Property Tax: Annual charge to owners of real property, based on assessed valuation and the mill levy.

Proprietary Funds: Proprietary Funds account for the acquisition, operation and maintenance of governmental facilities and services, which are entirely self-supported by user charges. The Town of Windsor has two proprietary fund types: Enterprise funds which are the Water, Sewer and Storm Drainage Funds and Internal Service funds which are the Fleet and Information Technology Funds.

..... **Q**

..... **R**

Repurchase Agreement: The sale of an asset at the same time an agreement is made to repurchase the asset at a specified price on a given date. Essentially, this process involves taking out a loan and using the asset as collateral. The majority of the Town’s investments are in local government asset pools which may invest in collateralized repurchase agreements.

Resolutions: A determination of policy by the vote of the Town Board. Resolutions are often statements of policy, belief or appreciation, and not always enactment of statutes or ordinances.

Retained earnings: In accounting, retained earnings are earnings reinvested in the Town or used to pay off debt. Also called earned surplus or accumulated earnings or unappropriated profit.

Revenue: The taxes, fees, charges, special assessments, grants, and other funds collected and received by the Town in order to support the services provided.

Revenue Bond: A revenue bond is a special type of municipal bond distinguished by its guarantee of repayment solely from revenues generated by a specified revenue-generating entity associated with the purpose of the bonds. The only revenue bond the Town of Windsor has is Community and Recreation Center Fund Sales and Use Tax Revenue Bonds

Risk Management: As organized attempt to protect a government’s assets against accidental loss in the most economical manner, and programs to minimize worker injury and supervisory actions to limit Town liability.

..... **S**

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

Small Equipment Capital Items: Equipment, furniture, and furnishings of a lesser value than capital improvements (*with initial cost of \$500-\$4,999 per item*) and typically requiring replacement on a short to medium-term basis. Examples include equipment, desks, carpet, technical instruments, and microcomputers.

Special Assessment: A mandatory levy made against certain properties to defray all or part of the cost of specific capital improvements or services deemed to benefit primarily those properties.

Special Revenue Fund: The Town of Windsor has three special revenue funds: Park Improvement Fund, Conservation Trust Fund and Community Recreation Center Fund. Special revenue funds are established to account for revenues derived from specific taxes or other earmarked revenue sources which finance specific activities as required by law or administrative action.

..... **T**

TABOR: Tax Payers’ Bill of Rights. TABOR refers to an amendment to State constitution which put in place several restrictions to state and local government. The most significant limits are the requirement for all tax rate increases to be by a vote of approval, and creating revenue limits a government must abide by, refunding all revenue over the limit unless given voter approval otherwise. On April 6, 2005, the Town voted to effectively remove all revenue spending limits imposed by TABOR.

Town Board: The Town Board serves as the community’s legislative body, having the responsibility for enacting Town ordinances, appropriating funds to conduct Town business, and providing policy direction to Town staff. The Windsor Town Board is composed of six Board members who are non-partisan and elected by district for a term of four years with a term limit of two terms. The Mayor is elected at large for a four-year term.

Transfers: Amounts distributed from one fund to finance activities in another fund. Transfers are shown as expenditures in the originating fund and as revenues in the receiving fund.

Tree Board: The Tree Board is an advisory board consisting of seven members appointed by the Town Board for a four year term, with an additional non-voting representative from the Town Board. This board makes recommendations to the Town Board concerning policies, rules, regulations and specifications concerning trimming, spraying, removal, planting, pruning, and protection and the purchase or disposition of trees, shrubs, vines, hedges or plants of the Town.

..... **U**

Upstate: Upstate Colorado Economic Development, UCED, is a public/private non-profit economic development corporation that provides services to all of Weld County.

User Fee: Charge to the benefiting party for the direct receipt of a public service.

..... **V**

..... **W**

Water and Sewer Board: The Water and Sewer Board is an advisory board consisting of seven members appointed by the Town Board for a four year term, with an additional non-voting representative from the Town Board. This Board makes recommendations to the Town Board on matters concerning acquisition, control, disposition of water rights, matters pertaining to the municipal water works system, water and sanitary sewage disposal systems of the Town, matters concerning storm water drainage.

Windsor Revitalization Authority: On March 12, 2007, the Town of Windsor established the Windsor Revitalization Authority by Resolution 2007-18 as an urban renewal authority. The Town of Windsor entered into a cooperative agreement with the Authority to provide administrative services. However, as a result of the November 2007 election, the Town voted to abolish the Windsor Revitalization Authority.

Work Force Housing Building / Development Committee: This committee reviews and makes recommendations to the Planning Commission and Town Board on the progress of the primary work force housing program and development projects associated with the primary work force housing program. The Town Board appoints its nine members.

Working Capital: Working Capital is current assets minus current liabilities, excluding current portion of long-term debt in Enterprise and Internal Service Funds. This is a measure comparable to fund balance in governmental funds.

Windsor Vision 2025: A document identifying critical issues in a long-term strategic plan, created through a community visioning process by which the people who live work and care about Windsor came together to determine the future direction of the community. The final document was presented to the Board August 28, 2000 where it was accepted and the Board affirmed that the recommendations in the Vision 2025 would be aligned with the Town goals when feasible. A copy can be found on the Town website www.windsorgov.com.

..... **X**

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

..... **Y**

..... **Z**