



2019 BUDGET



JANUARY 1, 2019 - DECEMBER 31, 2019

TOWN OF WINDSOR - 301 WALNUT STREET - WINDSOR, CO 80550

PHONE: (970) 674-2400

FAX (970) 674-2456

www.windsorgov.com





2019 BUDGET

JANUARY 1, 2019 – DECEMBER 31, 2019

COMMUNICATION DEVICE • POLICY DOCUMENT • OPERATIONS GUIDE • FINANCIAL PLAN

TOWN BOARD MEMBERS 4 Year Terms

		<i>Term Expires</i>
Mayor - <i>at-large</i>	Kristie Melendez	<i>Apr 2020</i>
Mayor Pro Tem <i>District 3</i>	Ken Bennett	<i>Apr 2020</i>
Town Board Member <i>District 1</i>	Myles Baker	<i>Apr 2020</i>
Town Board Member <i>District 2</i>	Barry Wilson	<i>Apr 2022</i>
Town Board Member <i>District 4</i>	Paul Rennemeyer	<i>Apr 2022</i>
Town Board Member <i>District 5</i>	Tom Jones	<i>Apr 2020</i>
Town Board Member <i>District 6</i>	David Sislowski	<i>Apr 2022</i>

TOWN STAFF

Town Manager	Shane Hale
Town Attorney	Ian McCargar
Municipal Judge	Teresa Ablao
Town Clerk	Krystal Eucker
Director of Finance / Information Systems	Dean Moyer
Director of Human Resources	Jennifer Butcher
Director of Planning	Scott Ballstadt
Director of Economic Development	Stacy Johnson
Chief of Police	Rick Klimek
Director of Public Works	Terry Walker
Director of Engineering	Dennis Wagner
Director of Parks, Recreation & Culture	Eric Lucas

TOWN OF WINDSOR
301 Walnut Street
Windsor, Colorado 80550

Phone: 970.674.2400

Fax: 970.674.2456

www.windsorgov.com



**AWARD FOR DISTINGUISHED
BUDGET PRESENTATION**



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Town of Windsor
Colorado**

For the Fiscal Year Beginning

January 1, 2018

Christopher P. Morill

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, 2018**. This was the thirteenth 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.

TABLE OF CONTENTS

COMMUNICATIONS

BUDGET TRANSMITTAL LETTER.....	1
BUDGET TRANSMITTAL MESSAGE.....	11
Community Profile.....	12
Major Employers and Sales Taxpayers.....	14
Principal Property Taxpayers.....	15
Property Value and Construction – 10 years.....	16
Miscellaneous Statistical Data.....	17
Town Parks and Facilities – <i>map</i>	18
Town Parks and Facilities.....	19
Town Board Vision – Goals – Strategic Plan 2008-2012-2014-2016-2018.....	20
Our Vision and Mission.....	20
Strategic Plan Update 2018-2023 - Goals and Action Plans.....	21
Our Values.....	23
Goals and Focus Addressed in 2019 Budget.....	24
Budget Process for 2019.....	25
Planning Processes that Impact the Budget.....	26
Budget Roles and Responsibilities.....	27
Review and Approval of the Budget.....	27
Amendments to the Budget.....	27
Implementation of the Budget.....	27
Monitoring the Budget.....	27
Transfer of Appropriations.....	27
Supplemental Budgets.....	27
Budget Calendar.....	28

POLICIES..... 29

BALANCED BUDGET DEFINITION.....	29
FINANCIAL POLICIES.....	29
Components of Fiscal Stability.....	29
Principles and Procedures.....	29
Investment Policy.....	29
Expenditure Policy.....	30
Debt Policy.....	30
Financial Planning.....	31
Revenue Policy.....	32
Fund Balance and Reserve Policy.....	32
Components of a Fund Balance Policy.....	32
Criteria for a Fund Balance Policy.....	32

OPERATIONS..... 35

TOWN GOVERNMENT FORM AND STRUCTURE.....	35
Form of Government.....	35
Powers of the Town.....	35
Town Board.....	35
Town Manager.....	35
Department.....	35
Division.....	35
Department, Division, Funding Source.....	36

Table of Contents

Use of Funds by Department	37
Boards and Commissions	37
Voting Districts for Town Board – <i>map</i>	38
2018 ORGANIZATIONAL CHART	39
2019 ORGANIZATIONAL CHART	40
Executive & Judicial Department	43
Administrative Services Department	49
Finance Department	61
Economic Development Department	65
Community Development Department	69
Police Department	77
Public Services Department (<i>Public Works Division</i>)	81
Public Services Department (<i>Parks, Recreation & Culture Division</i>)	87
STAFFING AND PERSONNEL	96

FINANCIAL PLAN	99
-----------------------------	-----------

FINANCIAL STRUCTURE	99
DESCRIPTION OF FUNDS	99
Governmental Funds	99
Proprietary Funds	100
LEVELS OF CONTROL	100
BASIS OF ACCOUNTING	100
BASIS OF BUDGETING	101
BALANCED BUDGET	101
OVERVIEW OF FUND STRUCTURE – <i>chart</i>	102
FUND BALANCE SCHEDULE	103

REVENUE	105
----------------------	------------

Overview	105
General Fund Revenue Sources	106
Property Tax	106
Sales Tax	107
Franchise Taxes	109
Intergovernmental Revenue	110
Park Improvement Fund	111
Conservation Trust Fund	112
Capital Improvement Fund	113
Sales Tax	113
Construction Use Tax	113
Traffic Impact Fees	115
Developer Contributions	116
Oil and Gas Drilling Royalties	116
Grants	116
Community Recreation Center Fund	116
Sales Tax	117
Interfund Transfers	117
Program and Admission Charges	117
Construction Use Tax	117
Community Recreation Center Expansion Fund	118
Sales Tax	118
Recreation Revenue	118



Table of Contents

Construction Use Tax	118
Water Fund	119
Monthly Water Sales	119
Developer Contributions	120
Plant Investment Fees	120
Raw Water Fees	120
Gas and Oil Drilling Royalties.....	121
Sewer Fund	121
Monthly Sewer Fees	121
Plant Investment Fees	122
Storm Drainage Fund.....	123
Plant Investment Fees	124
Monthly Basin Improvement Fees.....	124
Monthly Storm Drainage Fees.....	125
REVENUE SUMMARIES.....	126
All Fund Revenue by Source.....	126
Total Combined Revenue by Source	127
Revenue Summary by Fund and Source.....	128
Budget Revenue Summary by Fund with Percentage Change	129
RESOURCES AND EXPENDITURES.....	131
Available Resources	131
Expenditures	131
DEBT SERVICE and Long Term Obligations	132
Community Recreation Center	133
Kern Reservoir / Windsor Lake from Water/Non-Potable Fund	134
Storm Drainage Fund Loan from Capital Improvement Fund.....	134
Police Facility from Windsor Building Authority Fund	135
Wastewater Treatment Facility Upgrade from Sewer Fund	136
I-25 / SH392 Interchange Project from Water Fund.....	137
Community Recreation Center Expansion Fund	138
Kyger Reservoir Project from Water/Non-Potable Fund.....	139
Debt Service Summary	140
EXPENDITURE SUMMARIES.....	141
All Fund Expenditure Breakdown by Category.....	141
General Fund Expenditure Summary by Division.....	142
Expenditure Summary by Fund and Division.....	143
All Fund Expenditure Summary by Division with Percent Change	144
Budget Expenditure Summary by Use with Percentage Change	145
CAPITAL IMPROVEMENT PLAN	147
Capital Improvement Funding	147
Defining Capital Items	148
Capital Planning Process	148
Prioritizing Capital Improvements.....	149
Departmental Ranking Capital Improvements.....	149
Impact of Capital Item on Future Operating Budgets.....	150
Funds Associated with the CIP.....	150
Capital Projects for 2019 over \$100,000	152
CIP 2019 Revenues and Expenditures – <i>charts</i>	153
2019 Major Capital Project Request Detail	154

Table of Contents

5-Year Capital Improvement Program for 2019-2023	191
CIP Major Funding Sources 2019-2023 – <i>chart</i>	191
CIP Project Expenditures by Type 2019-2023 – <i>chart</i>	191
CIP Major Funding Sources	192
CIP Expenditures	192
2019 Proposed CIP Projects	193
2020 Proposed CIP Projects	194
2021 Proposed CIP Projects	195
2022 Proposed CIP Projects	196
2023 Proposed CIP Projects	197
2019-2023 Proposed CIP Projects	198
CIP Expenditures by Fund – <i>chart</i>	199
5-Year Capital Improvement Plan Projects by Category.....	199
5-Year Capital Improvement Plan Projects by Category – Itemized.....	200-202

SUMMARIES AND ENDING FUND BALANCE ANALYSIS.....	203
Revenue / Expenditure and Balances by Fund Summary.....	203
Consolidating Fund Statement – All Funds.....	204
Consolidating Fund Statement 2019 Budget.....	205
Revenue Sources by Source.....	206
Expenditures by Category.....	206
Expenditures by Fund.....	207
Expenditures by Department	207
Individual Fund Summaries.....	208-217
Ending Fund Balance Analysis.....	217
In Summary	223

APPENDIX

DETAILED BUDGETS (A)

General Fund	A – 1
Park Improvement Fund	A – 29
Conservation Trust Fund	A – 33
Capital Improvement Fund.....	A – 35
Community Recreation Center Fund.....	A – 45
Water Fund	A – 49
Sewer Fund.....	A – 57
Storm Drainage Fund.....	A – 65
Fleet Management Fund	A – 69
Information Technology Fund.....	A – 73
Windsor Building Authority Fund.....	A – 77
Facility Services Fund	A – 79
Economic Development Incentive Fund	A – 83
Community Recreation Center Expansion Fund	A – 85

COMMUNITY SNAPSHOT (B).....	B – 1-3
------------------------------------	----------------

ABBREVIATIONS and ACRONYMS (C).....	C – 1-6
--	----------------

GLOSSARY (D)	D – 1-8
---------------------------	----------------



**TOWN OF WINDSOR
RESOLUTION NO. 2018-104**

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, 2019, AND ENDING ON THE LAST DAY OF DECEMBER, 2019, 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 2019 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 Shane Hale, Town Manager to prepare and submit a proposed budget to said governing body at the proper time, and;

WHEREAS, Shane Hale, Town Manager has submitted a proposed budget to this governing body on October 1, 2018 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 December 10, 2018 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	\$ 34,270,217
Park Improvement Fund	12,067,944
Conservation Trust Fund	2,324,897
Capital Improvement Fund	31,955,997
Community / Recreation Center Fund	1,886,346
Community / Recreation Center Expansion Fund	12,823,894
Water Fund	26,144,755
Sewer Fund	14,232,786
Storm Drainage Fund	5,242,225
Fleet Management Fund	2,002,388
Information Technology Fund	2,466,921
Facility Services Fund	645,867
Windsor Building Authority Fund	290,638
Economic Development Incentive Fund	240,004

TOTAL ALL FUNDS

\$ 146,594,879



ESTIMATED EXPENDITURES

General Fund	
Current Operating Expenses	\$18,184,381
Debt Service and Transfers	<u>3,056,559</u>
Total General Fund	\$21,240,940
Park Improvement Fund	
Debt Service and Transfers	\$ 29,692
Capital Outlay	<u>1,760,000</u>
Total Park Improvement Fund	\$ 1,789,692
Conservation Trust Fund	
Current Operating Expenses	\$ 1,146,049
Capital Outlay	<u>75,000</u>
Total Conservation Trust Fund	\$ 1,221,049
Capital Improvement Fund	
Current Operating Expenses	\$ 10,098,585
Small Equipment	303,267
Capital Outlay	15,597,941
Debt Service and Transfers	<u>1,844,569</u>
Total Capital Improvement Fund	\$27,844,362
Community/Recreation Center Fund	
Current Operating Expenses	\$ 1,003,862
Debt Service and Transfers	<u>685,140</u>
Total Community/Rec Center Fund	\$ 1,689,002
Community/Recreation Center Expansion Fund	
Current Operating Expenses	\$ 1,993,659
Debt Service and Transfers	<u>1,899,506</u>
Total Community/Rec Expansion Center Fund	\$ 3,893,165
Water Fund	
Current Operating Expenses	\$ 3,802,330
Debt Service	698,217
Capital Outlay	5,846,608
Transfers	<u>968,705</u>
Total Water Fund	\$11,315,860
Sewer Fund	
Current Operating Expenses	\$ 1,529,033
Debt Service	230,703
Capital Outlay	1,211,062
Transfers	<u>588,589</u>
Total Sewer Fund	\$ 3,559,387

Storm Drainage Fund	
Current Operating Expenses	\$ 283,630
Capital Outlay	1,143,977
Transfers	<u>353,095</u>
Total Storm Drainage Fund	\$ 1,780,702
Fleet Management Fund	
Current Operating Expenses	\$ 614,673
Transfers	16,273
Capital Outlay	<u>1,279,000</u>
Total Fleet Management Fund	\$ 1,909,946
Information Technology Fund	
Current Operating Expenses	\$ 1,873,421
Transfers	21,300
Capital Outlay	<u>55,500</u>
Total Information Technology Fund	\$ 2,420,221
Facility Services Fund	
Current Operating Expenses	\$ 472,626
Transfers	<u>25,142</u>
Total Facility Services Fund	\$ 497,768
Windsor Building Authority Fund	
Current Operating Expenses	\$ 5
Debt Service	<u>145,080</u>
Total Windsor Building Authority Fund	\$ 145,085
Economic Development Incentive Fund	
Transfers	<u>40,004</u>
Total Economic Development Fund	\$ 40,004
TOTAL ALL FUNDS	\$79,347,183

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 2019 Budget Year.

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

Upon motion duly made, seconded and carried, the foregoing Resolution was adopted this 10th day of December, 2018.

ATTEST


 Krystal Eucker, Town Clerk

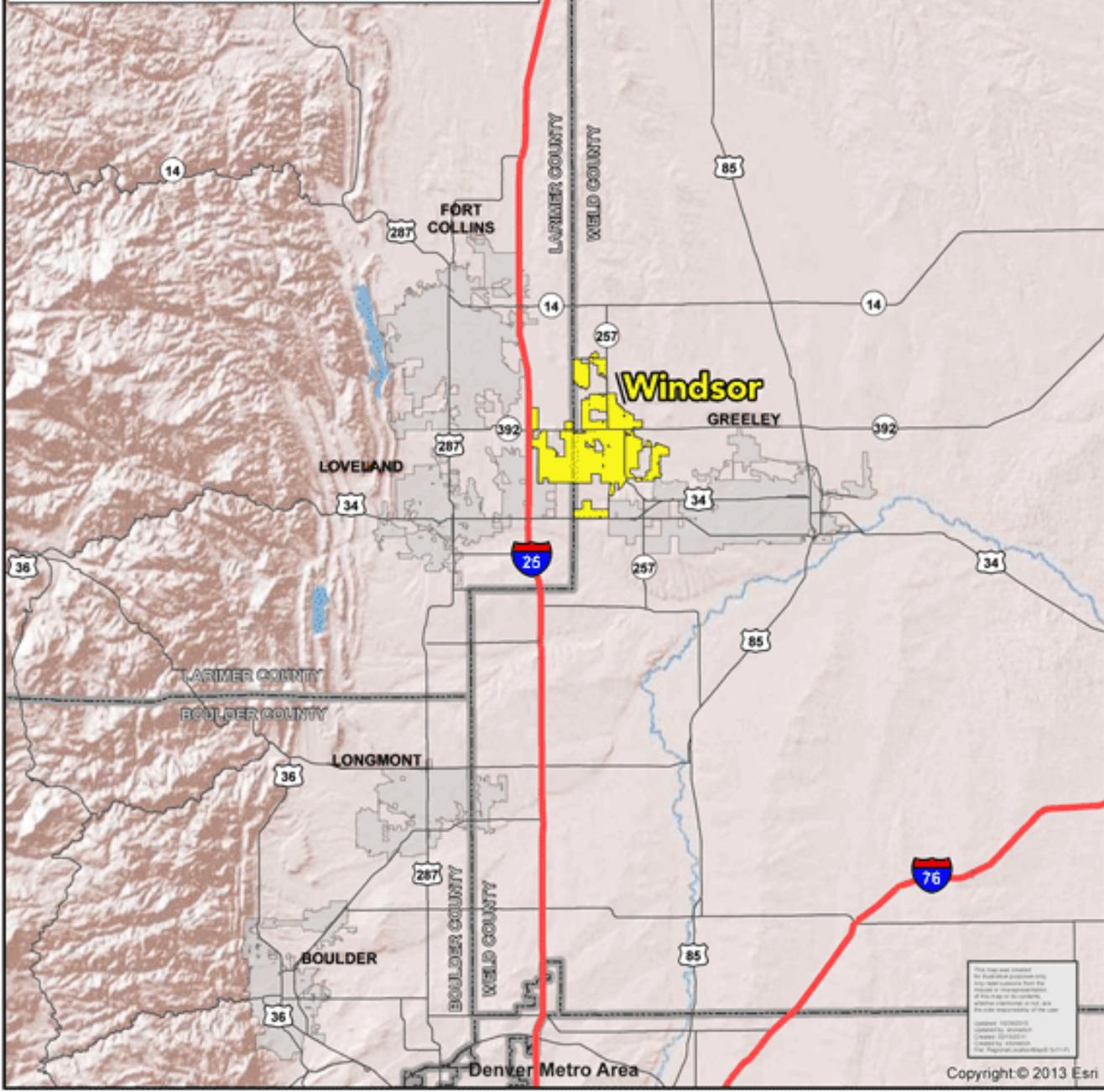


TOWN OF WINDSOR, COLORADO


 Kristie Melendez, Mayor

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 Overview



TOWN BOARD



Ken Bennett, Paul Rennemeyer, Barry Wilson, David Sislowski, Mayor Kristie Melendez, Thomas Jones, and Myles Baker

STAFF

Town Manager
Shane Hale

Director of Finance/Information Systems
Dean Moyer

Director of Human Resources
Jennifer Butcher

Director of Planning
Scott Ballstadt

Town Clerk
Krystal Eucker

Town Attorney
Ian McCargar

Director of Economic Development
Stacy Johnson

Director of Engineering
Dennis L. Wagner

Chief of Police
Rick Klimek

*Director of Parks,
Recreation & Culture*
Eric Lucas

Director of Public Works
Terry Walker





COMMUNICATIONS

BUDGET TRANSMITTAL LETTER.....	1
Community Profile.....	12
Major Employers and Sales Taxpayers.....	14
Principal Property Taxpayers.....	15
Property Value & Construction - 10 years.....	16
Miscellaneous Statistical Data.....	17
Town Parks and Facilities.....	18
Town Board Vision - Goals - Strategic Plan.....	20
Budget Process for 2019.....	25
Budget Calendar for 2019.....	28



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 2019 budget is a balanced allocation of resources meeting the continued growing needs of Windsor. It meets all legal obligations mandated by federal, state, and local laws. It is set forth as the financial plan and operations guide used to communicate to Windsor citizens.

The total expenditures of all funds in the proposed 2019 budget are \$79.3M. This is an increase of 24% from the 2018 budget. By category, our largest expense remains in Capital Outlay, consisting of \$27.4M, or 35% of the overall budget. This is followed by Operations and Maintenance at \$23.5M (30%), Personnel at \$17.8M (22%), and Debt Service/Interfund Transfers at \$10.6M (13%). Regardless of the category of the expense, this document is emblematic of a growing and prosperous economy.

A few assumptions have been challenged from previous budgets; revenues and expenditures have been analyzed and discussed to ensure that we are meeting the needs of the community in the most cost effective way. The most significant change is that each Department Head was tasked with analyzing where each employee spends their day on different tasks. This analysis was used in order to determine how much of their job falls under classic general fund functions, versus one of our many enterprise or special funds (sewer, water, recreation center, storm drainage, fleet, capital improvement, IT, facilities). While there have been inter fund transfers in the past, this effort was different because it was aimed to determine an accurate and proportional share. The findings were that the general fund has historically carried a disproportionate burden. Staff intends to conduct this analysis bi-annually to ensure continued equity.

Historically, actual revenue has continually outpaced the conservative revenue estimate used in the recommended budget; a trend that is intended to continue. As a result, the Town has budgeted expenditures to estimated revenues and this keeps expenses in alignment with real revenue on an annual basis. With many new positions requested for 2019, Staff worked hard to understand and to balance departmental and organizational needs. Furthermore, the needs of the organization have been weighed against the costs of growth and the long-term sustainability for the community at large.

The 2019 budget emphasizes law enforcement, parks, cyber security and facilities. This budget also begins the process of a significant reorganization for the Town; bringing Human Resources, Communications, Town Clerk, Customer Service and Information Technology into our newly created Administrative Services Department, combining Engineering and Planning under a unified Community Development Department, and then combining Public Works and Parks, Recreation and Culture into a Public Services Department.

All of the Town Funds are integral in meeting the priorities of the Town Board Strategic Plan and the bi-annual Citizen Survey. Examples include increasing police services, addressing road capacity priorities in the Roadway Improvement Plan, continuing efforts towards creating a vibrant downtown, and maintaining and adding to a highly popular Parks system.

During 2017, the Town Board generated a reserve balance policy. The Budget keeps the reserve balances intact and healthy for unanticipated uses in the future or for Board priorities that may develop. All funds except one are compliant with this policy; the Capital Improvement fund anticipates \$28M in expenditures, including \$8.2M for the Parks maintenance facility and the climate controlled museum collections facility.

Per the policy, our reserve funds should be \$8.1M, whereas the budget leaves a surplus of \$6M, or \$2.1M less than policy. As this is the Capital Improvement Fund, which by definition exists to fund large one-time purchases, an argument could be made that a reserve policy is not as relevant as it is with an operational budget. It is the Board's determination whether any of the capital expenditures should be moved back to 2020.

This is a balanced budget; the forecasted revenues are projected to cover our operational costs, with all reserve spending coming out of targeted, strategic, one-time expenditures for capital projects. Additionally, this budget addresses the initiatives of our 2018-2020 Strategic Plan, as well as any holdovers from the 2016-2018 Plan. Below is a sample of how the Strategic Plan is addressed:

ECONOMIC SUSTAINABILITY AND VIBRANCY, SAFETY, QUALITY OF LIFE, INFRASTRUCTURE

AREA OF FOCUS: ROADS AND TRAFFIC

A. Complete preliminary design of Crossroads extension

- The 2019 budget has carry over funds to complete this design

B. Partner with CDOT on 392 and 257 Improvements

- SH 257/Eastman Park Drive intersection improvements (\$1.6M)
- Right turn lane at corner of SH392/SH257 (\$150,000)
- SH 392 widening at LCR5 (\$1,750,000)
- Main St./7th St turn lanes (\$385,000)

C. Implement the top priorities in the Road Improvement Plan

- Harmony/LCR13 Traffic Signal with Town of Timnath (\$150,000)
- New Liberty/WCR13 Traffic Signal (\$348,000)
- 7th St. and New Liberty Traffic Signal (\$348,000)
- Oversize Harmony Road between LCR13/WCR15 (\$1,850,000)
- Master Plan for Streets (\$150,000)

D. Transportation Reserve

- Transportation reserve (\$1,000,000)

ECONOMIC SUSTAINABILITY AND VIBRANCY, SAFETY, QUALITY OF LIFE, INFRASTRUCTURE

AREA OF FOCUS: DOWNTOWN

A. Partner with developer to renovate and establish a commercially viable entity at the Mill.

- The 2019 Capital Improvement Program has a placeholder of \$1.8M for the Town Board to partner with the Downtown Development Authority for a new Mill project.

B. Expanding Downtown/Walkability

- Main Street Bulb Outs at 300 block (\$275,000)
- Main Street Sidewalk E. of Chimney Park (\$45,000)

C. Cultural Center by 2025

- Renovate/develop creamery into market space (\$350,000)
- Eaton House Renovation master plan (\$40,000)

D. Restaurants

- Mill incentive

ECONOMIC SUSTAINABILITY AND VIBRANCY, SAFETY, QUALITY OF LIFE, INFRASTRUCTURE

AREA OF FOCUS: FACILITIES

A. Construct a Parks and Recreation Maintenance Facility

- Plans underway to begin construction in 2019 on this facility (\$6.5M)

B. Museum Collection Facility

- The budget includes \$1.75M to construct this facility in conjunction with the P&R Maintenance Facility

C. Staffing and Organizational Structure

- Three new department head positions are included in this budget per the re-organization: Administrative Services Director (full year) Community Development Director (3/4 of year), and Public Services Director (1/2 of year) for a first year's total cost of \$360,000.

ECONOMIC SUSTAINABILITY AND VIBRANCY, SAFETY, QUALITY OF LIFE, INFRASTRUCTURE

AREA OF FOCUS: TRAILS AND OPEN SPACE

A. Develop a detailed trails and open space plan with strategies and needs assessment

- The budget includes developing a strategic plan, which will include a needs assessment for acquisitions and a prioritized plan, as well as identification of funding mechanisms. This will work in conjunction with the transportation plan, which is included in the Capital Budget—led by Planning.

B. Construct Trails

- Trail on CR13/SH392 to west edge of Kyger Reservoir Property (\$1M)

ECONOMIC SUSTAINABILITY AND VIBRANCY, SAFETY, QUALITY OF LIFE, INFRASTRUCTURE

AREA OF FOCUS: WATER

A. Discussion about future of water, revisit the water strategy

- A \$742,500 expenditure is included for the NISP project

In addition to prioritizing the budget to meet Strategic Plan goals, there are additional **organizational issues** funded. The prevalent theme for this year's budget is responsible growth; the days of lean and mean have given way to a growing and prosperous community that has high expectations for service delivery and the current staffing levels fall short. Some highlights from the budget include:

- ✓ The Town will complete a wage study in 2018. Four percent of all gross wages is included in the budget for implementation of the wage study, combined with a three percent merit. It is the goal to hasten much of the turnover we have seen by getting wages more competitive for the area and increasing Windsor's profile as an employer of choice.
- ✓ Our bi-annual Citizen Survey will occur in 2019.
- ✓ Despite adding officers in 2017 and 2018, the Police Department is still struggling to keep up with the size of the community; both the population and the geographical spread dictate that our law enforcement team grow with it. The 2019 budget recommends increased staffing; eight in total. Those positions are four Police Officers, one Records Clerk, one Investigator, one Community Service Officer (CSO), and one School Resource Officer (SRO) to be shared with RE-4.
- ✓ Public Works will add 3.7 FTE's: Director of Public Services (per the reorganization), a p/t Administrative Assistant, a Utility Technician and a Facilities Manager. The Director of Public

Services will help the Town ensure that institutional knowledge of our community's infrastructure and maintenance systems expands, while bringing focus to key community priorities such as acquiring easements for trail development. Additionally, this reorganization is targeted to help eliminate silos and to remove inefficiencies.

- ✓ Planning and Engineering will share a Community Development Director per the reorganization.
- ✓ Parks, Recreation and Culture. In addition to sharing the Director of Public Services as described above, this budget adds two positions: Facility Maintenance Technician and a Recreation Coordinator of Events and Sponsorships. Additionally, this budget adds a .2 FTE Dishwasher at the CRC to help out after Senior lunches and to reclassify two facility specialists from 30 hours per week to 40 hours per week, as they are both currently working that schedule and are not receiving full-time benefits. There is also an increase for our part-time year-round administrative assistant at the recreation center to full time, to assist with the Parks administrative workload.
- ✓ Finance has budgeted to reclassify the Payroll/Accounting Coordinator to Accounting Specialist.
- ✓ There are two additional employees in Information Technology; a Technical Support Analyst and a Security Analyst. Additionally, we have budgeted to reclassify an incumbent GIS Tech from .6 to a FTE, and to bring on an Intern part-time as well.
- ✓ The Director of Administrative Services is included as per the reorganization.

Revenues

The revenues for the Town continue to well outpace estimates, which is to be expected with the unprecedented and sustained growth that we have experienced.

General Fund (Page: A-1):

The General Fund balance remains incredibly strong. The Town started 2018 with a fund balance of \$12.6M, and we are forecasting to finish the year at \$13.0M, even with the additional personnel requested.

Due to the growth we have experienced with sales tax, we are not utilizing a 3-year average blend to estimate this key source of revenue in 2019. Instead, the estimate assumes a moderate 5% growth compared to 2018, which should give the Town a more reliable forecast. Most other General Fund revenues, including use tax, licenses, building permits, and most charges for services are based upon a three-year average. The three-year period captures 2016 through projected 2018. We believe this blending gives us a good conservative balanced approach to revenue estimates.

The proposed 2019 budget reflects an increase of over \$800,000 in property taxes due to the increase of rooftops/taxable property over the past year.

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

Capital Fund (Page: A-35):

Due to the increases the past three years, the rolling three-year average reflects an increase in construction use tax. If the housing market stays strong in 2019, the additional platted lots approved in the past year should continue to keep the Capital Fund revenue strong.

Severance tax is the only revenue projected to go down next year based on the three-year average, which is appropriate given the uncertainty of this revenue stream.

Water Fund (Page: A-49):

Most of the revenues are based upon a three-year average. The Town is working with Stantec to update our 10-year rate model, which will help the Town better address future system needs. The revenue projected in the budget does not currently include any rate increase projection. Additionally, as information becomes available from our treatment partners (Greeley Water, North Weld Water and Ft. Collins/Loveland), the Town will need to build those increases into the rate structure as well.

Sewer Fund (Page: A-57):

No rate increases for the sewer service operating fund, so the rate estimates are based upon three-year average and increase in new users (residential homes) the past three years.

Storm Water Fund (Page: A-65):

A 20% increase was adopted last year and went into effect February 2018. No increase is projected for 2019, but this is a fund that we will need to monitor closely given its austere stature among our funds, and the addition of its first employee in 2018—a storm water coordinator.

Personnel

The recommended budget includes:

- ❖ The budget reflects a projected rate increase in health insurance premiums of 4%. This will go into effect on January 1, 2019. The budget recommends the 4% increase be split between the Town budget and Town employees at the current ratio 89%/11%. At 4%, this is the lowest possible rate increase offered by CEBT; the Town qualifies due to extremely low plan utilization. In 2019, we will begin to offer a 2nd option to employees through CEBT; our existing EPO plan and a new Kaiser HMO plan, which would actually be a lower cost to the Town and our employees than our current EEO plan in 2018. Maintaining the match with the employees while offering a second option should both help maintain this benefit as a valuable enticement to hire and retain quality employees.
- ❖ The Dental insurance is also increasing for the fourth year in a row; the Town has switched to a new provider (Delta Dental) in hopes that we will be able to stabilize this cost. The 2019 budget recommends the Town continues to pay 89% and employees will pay 11% of dental costs. The increase is 8% for 2019.
- ❖ All other benefit costs stay the same.

As I described in the beginning of this memo, there is budgeted 7% for both the wage study implementation and the merit pool. Staff cannot overstate how imperative it is that Windsor remain competitive with other local governments; most of our new hires have come from neighboring jurisdictions, and most of our resignations are going to neighboring jurisdictions. In this labor market, there is little room for error. The anticipation is that 4% may not be enough to fully implement the wage study results, but the intent remains to still offer a minimum of a 3% merit regardless. Under this scenario, Staff will develop a strategy to implement the wage study over two years.

- ❖ As you will recall, the adoption of a new Police Officer and Sergeant Pay Plan was effective in 2018, so all personnel in this new pay plan will not receive a merit but instead will be placed at a step (5%) within the new pay plan. The remainder of the PD, including senior leadership and administrative staff will continue to be included in the pay study and merit pool.

Below is a summary chart of the recommended personnel modifications:

DEPT	POSITION TITLE	FTE Change	Base Pay	Total Comp
PD	OFFICER, Patrol	4	\$240,000	\$330,662
PD	Investigator, Community Service	1	\$60,000	\$88,226
PD	Community Service Officer (CSO)	1	\$45,364	\$60,432
PD	Police Records Clerk	1	\$39,520	\$63,163
PD	School Resource Officer share RE-4 begins 8/1	0.5	\$12,500	15,786
Pub Wrks	Director of Public Services begins 7/1	1	\$63,470	\$80,019
Pub Wrks	Administrative Assistant PT	0.7	\$32,381	\$35,603
Planning	Director of Community Development begins 4/1	1	\$95,205	\$120,076
CRC/Pks	Facility Maintenance Tech	1	\$41,000	\$53,720
Comm Events	Recreation Coordinator of Events & Sponsorships	1	\$42,000	\$65,900
Admin	Director of Administrative Services begins 1/1	1	\$126,940	\$159,938
Admin	Administrative Analyst	1	\$54,000	\$79,193
Water/Sewer	Utility Technician	1	\$45,000	\$69,165
IT	IT Technical Support Analyst	1	\$49,000	\$73,569
IT	IT Security Analyst	1	\$65,475	\$88,913
Facilities	Facilities Manager	1	\$53,000	\$75,303
Finance	Payroll /Accounting Coord to Accounting Specialist	0	\$1,000	\$1,100
CRC	Dishwasher PT	0.2	\$4,364	\$4,798
IT	GIS Tech from 0.6 FTE to full-time	0.4	\$25,139	\$48,905
IT	IT Intern PT	0.7	\$20,000	\$21,990
CRC	2 Facilities Specialist from 30hrs to 40hrs	0.5	\$32,364	\$37,608
CRCEX	Administrative Assistant from 28hrs to 40hrs	0.3	\$12,804	\$22,693
	TOTAL	20.3	\$1,160,526	\$1,596,762

Capital Improvement Plan and Initiatives

First are the 2018 initiatives accomplished. Then the 2019 Capital Plan initiatives.

2018 Initiatives Accomplished

Many of the 2018 initiatives were completed successfully. However, these first three 2018 initiatives have changed scope.

Diamond Valley Field Phase Development

This construction was budgeted in the 2018 Park Improvement Fund. This project will no longer be funded by the Town. Colorado National Sports Park (“CNSP”) has agreed to provide improvements to the Diamond Valley Park property in exchange for which the Town will transfer title of the park property to CNSP. Thereafter, the Town will have perpetual recreational programming.

The Mill Public Improvements Placeholder

This was a public improvement incentive agreement with Town Board. There was a \$1,840,000 placeholder in the 2018 budget based on a prior agreement before the unfortunate burning of the Mill. Since then, the Town approved a new incentive agreement with developers and the same amount is now included in the 2019 budget.

Sewer Interceptor to Hwy 257 and Harmony Road

This improvement was supported by Severance (\$544,000), Northlake Metropolitan District (\$1,567,000) and the Town (\$889,000) for a total of \$3 million. The first development expected to use the sewer in the Rocky Mountain Sports Park, included in the Northlake Metropolitan District. This project will no longer happen north of Windsor. The interest in a

sports park has now taken form in the above mentioned Diamond Valley Field Phase Development. Therefore, only the initial work of running the sewer interceptor was completed in 2018, which included design and the purchasing of easements.

Street Maintenance Program

The Town Board continued to make street maintenance a priority. The street maintenance program spent its \$2.5 million budget dedicated to asphalt overlays, sealcoating, crack seal and concrete replacement, improving the overall declining condition of Windsor's streets.

SH 257 Roundabout

This project was a partnership (50%) with East Pointe Development to build a traffic roundabout on SH 257 between SH 392 and the railroad tracks. Half of the funding came from road impact fees and half from sales and use taxes. This was a delayed project from 2017 but was complete in July. The Town's share was \$895,000.

Water Transmission Line Connecting North Weld County

This project is a 24" water line connected to the North Weld County Water District transmission line at WCR 74 (Harmony Road), designed in 2017 and constructed in 2018 for \$1,878,000 from water impact fees. It will provide a second point of connection for water treated by North Weld County Water District to enter Windsor's water system.

Capital Plan 2019 Initiatives

Capital projects and equipment of \$35,482,574 are funded in this 2019 budget, which is 23% more than budgeted in 2018. The capital plan benefits from previous years producing higher revenue than expected, and the Board's decision to dedicate severance tax and mineral lease revenue to the capital improvement plan. The projected revenues for 2018 Capital Improvement Program are expected to come in 6.5% or \$1.5 million higher than budgeted. Several factors are attribute to this. Building permits were budgeted at 538 permits, but are expected to be over 550 permits causing construction use tax to be \$400,000 over budget. Traffic Impact fees were about \$702,000 over budget as well. Sales tax is projected to be \$1,077,365 or 32% higher; again the highest year on record. Oil and gas revenue is expected to come in about \$824,000 due to a new well coming onboard. Last year \$501,227 capital projects were funded with grants or sponsorships. Budgeted for 2019 is a \$1 million CDOT grant for the SH 257/Eastman Park Drive intersection improvements, and \$998,559 is expected from the sale of the old Public Works shop to offset some of the expense of the new Parks Maintenance facility.

New or continuing initiatives for 2019 Capital Program include these projects:

The Mill Public Improvements Placeholder

As mentioned above, this is a holdover from 2018 and is a public improvement incentive agreement with Town Board. The budgeted \$1,840,000 is a placeholder based on a prior agreement before the unfortunate burning of the Mill. Since then, the Town approved a new incentive agreement with developers and the same amount is now included in the 2019 budget.

Parks Maintenance Facility

First planned for the Diamond Valley, the Town will construct the new Parks Maintenance Facility on the Public Works site. The costs should come in less, but at the time of the budget adoption, the cost remains at \$6.5 million with an offset of \$998,559 for the sale of the old Public Works shop as mentioned above.

Permanent Museum Collections Storage and Exhibit Fabrication Building

The Town will construct this building in coordination with the above Parks Maintenance Facility on the Public Works site. The budget for this is \$1,750,000.

Street Maintenance Program

The Town Board continued to make street maintenance a priority. The street maintenance program budgeted \$2.7 million dedicated to asphalt overlays, sealcoating, crack seal and concrete replacement, improving the overall declining condition of Windsor's streets.

SH257 / Eastman Park Drive intersection improvements

This is a CDOT project, which the Town proposed to share the cost of \$1.6 million. \$1 million will come from CDOT with the remaining \$600,000 from the Town's Road Impact Fees. This will widen the intersection to the east, in anticipation of alleviating the congestion at the intersection.

Kyger Open Space Trail

Another large project planned for 2019 is the construction of the Kyger Open Space Trail from CR13 along SH392, along the west edge of the Kyger Reservoir. There is \$1 million budgeted for this project.

Additional capital projects are detailed in the five-year capital plan (2019-2023) beginning on page 147.

Trends and Issues for the Future

Water development will continue to be a topic of discussion in 2019. Northern Integrated Supply Project is moving forward with a record of decision by the Corps of Engineers expected in 2019. Assuming a favorable record of decision, it will be better than a decade before it is able to deliver water to Windsor. The funding partners in this project will spend 2019 determining the best method(s) of financing the construction and conveyance of the project. In addition, the Town will continue to work with the partnership of Windsor, Eaton, Severance, and Fort Collins/Loveland Water District to possibly locate land for a future regional water treatment plant; no money is budgeted for land acquisition at this point, as the price has not been determined. Additionally, the Town continues to work with the Broe group on their proposal to develop a Reverse Osmosis (RO) plant for the Town. There are no details to include in the budget at this time, as there are too many unknowns as to cost, financing, comparison to other options, etc. Due to this, there is a possibility that the Town will need to develop a supplemental budget to accommodate the RO plant in 2019.

Our Stormwater coordinator started in September 2018. Staff anticipates her work to ensure the Town gets into compliance with our MS4 permit, will have budgetary impacts over the next three years, likely beginning in 2020.

We are taking big steps this year when it comes to cybersecurity, including adding a line item for offsite backups, security tools, and hiring a Security Analyst. Other IT priorities include security/safety in public facilities, a functioning emergency operations center (EOC), updating our outdated computers and moving towards cloud solutions.

Retail development will continue to be a priority in Windsor, but there is good reason to be optimistic in 2019. The Mill project is underway and expected to be open mid-summer. When combined with the DDA Brinkman project, there is justified optimism in the downtown area and its financial potential to the Town. The Village East and Brands Development both promise additional sales tax generation moving forward. The largest unknown at this point is the impact of the Colorado National Sports Park; what retail will be developed, and when it will come online are both yet to be determined but expected to be very positive once implemented.

The future is always uncertain, so the question is whether the pace of growth will continue in 2019; there does not seem to be an end in sight, but all periods of expansion come to an end. Given the large fund

balances in most funds, this conservative budget is built to accommodate a dip in revenues, and Staff will continue to monitor revenues monthly to align capital plan spending.

2019 GRANTS / CONTRIBUTIONS/PROCEEDS		
Colorado Dept. of Transportation (CDOT), SH257/Eastman Park Drive Intersection Improvements	CIF	\$1,000,000
Proceeds for the old Public Works shop from Windsor RE-4 School District	CIF	998,559
TOTAL		\$1,998,559

Revenue Trend	2018		2019	
	BUDGET	% of Total	BUDGET	% of Total
Taxes	\$22,743,917	42.7%	\$27,775,114	43.1%
Licenses & Permits	390,909	0.7%	507,286	0.8%
Intergovernmental Revenue	1,434,577	2.7%	1,470,733	2.3%
Services	2,989,877	5.6%	2,835,489	4.4%
Fines	162,064	0.3%	182,429	0.3%
Collections for Other Governments	379,644	0.7%	925,026	1.4%
Park Improvement Fees	2,108,834	4.0%	2,849,151	4.4%
Lottery Funds	223,069	0.4%	243,058	0.4%
Traffic Impact Fees	2,500,626	4.7%	3,299,109	5.1%
Water Sales	3,571,126	6.7%	3,869,176	6.0%
Plant Investment Fees	6,442,580	12.1%	6,406,260	9.9%
Raw Water Fees	1,721,196	3.2%	1,910,384	3.0%
Sanitary Sewer Service	2,058,222	3.9%	2,130,920	3.3%
Storm Drainage Service	754,199	1.4%	373,347	0.6%
Interest / Investment Income	568,367	1.1%	957,573	1.5%
Interfund Transfers & Loans	5,182,672	9.7%	7,622,406	11.8%
Sale of Assets	39,500	0.1%	1,039,559	1.6%
Total Revenue Trend*	\$53,271,378	100%	\$64,397,019	100%

*Grants, Loans and accepted infrastructure are removed as they skew any trend analysis.

Interfund Transfers included \$2 million in transfers from the Water, Sewer, Capital Improvement, and Community Recreation Center Expansion Funds in 2019 for personnel costs associated with division of duties. Sale of assets increased with the sale of the old Public Works building. Revenues are budgeted conservatively.

Expenditure Trend	2018		2019	
	BUDGET	% of Total	BUDGET	% of Total
Personnel	\$14,594,878	22.9%	\$17,793,188	22.4%
Operation & Maintenance	17,781,762	27.9%	23,512,332	29.6%
Debt Service & Interfund Transfers	8,346,202	13.1%	10,602,574	13.4%
Capital Outlay	23,102,474	36.1%	27,439,088	34.6%
Total Expenditures	\$63,825,316	100%	\$79,347,183	100%

Personnel additions and cost of goods and services increased for 2019. Operational increase is due in part to the creation and funding of the Safety division and the Open Space and trails division. The Parks Maintenance facility for with the Museum collections building for \$8.2 million, SH257/Eastman Park Dr intersection improvements for \$1.6 million and the Mill public improvements for \$1.84 million are some of the larger capital projects for 2019.

Conclusion

The 2019 budget has been prepared to deliver high quality services to the taxpayer; both in operations and in capital investments, without issuing debt or increasing taxes. Personnel requests are strategic—focusing on our reorganization, public safety, organizational efficiency, security, and quality of life.

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 2019 budget.

Sincerely,



Shane Hale, Town Manager

**COMMUNICATIONS
BUDGET TRANSMITTAL MESSAGE**

The 2019 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 2019.

REVENUE RESOURCES

General Fund	\$ 34,270,217
Park Improvement Fund	12,067,944
Conservation Trust Fund	2,324,897
Capital Improvement Fund	31,955,997
Community / Recreation Center Fund	1,886,346
Community / Recreation Center Expansion Fund	12,823,894
Water Fund	26,144,755
Sewer Fund	14,232,786
Storm Drainage Fund	5,242,225
Fleet Management Fund	2,002,388
Information Technology Fund	2,466,921
Facility Services Fund	645,867
Windsor Building Authority Fund	290,638
Economic Development Incentive Fund	240,004
TOTAL ALL FUNDS	\$ 146,594,879

ESTIMATED EXPENDITURES

General Fund	\$ 21,240,940
Park Improvement Fund	1,789,692
Conservation Trust Fund	1,221,049
Capital Improvement Fund	27,844,362
Community / Recreation Center Fund	1,689,002
Water Fund	11,315,860
Sewer Fund	3,559,387
Storm Drainage Fund	1,780,702
Community Recreation Center Expansion Fund	3,893,165
Fleet Management Fund	1,909,946
Information Technology Fund	2,420,221
Facilities Services Fund	497,768
Windsor Building Authority	145,085
Economic Development Incentive Fund	40,004
TOTAL ALL FUNDS	\$ 79,347,183

COMMUNICATIONS COMMUNITY PROFILE

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

Early Beginnings...

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



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

The Sugar Beet Industry

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



(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.

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.



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

Industrial Growth

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

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

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

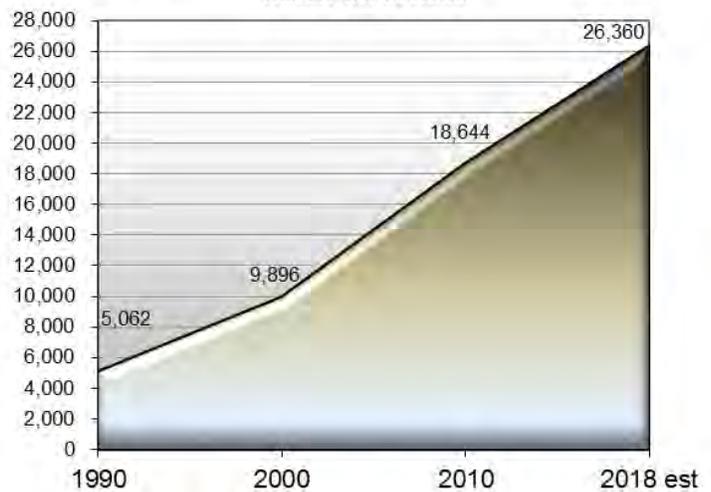
Between 1990 and 2018, the population of Windsor increased by nearly 400 percent, which is more than twice the growth rate of surrounding communities. Currently, Windsor's population is estimated at about 27,000 residents in 2019 with an annual growth rate of about 4% from 2010-2019 according to the Colorado Department of Local Affairs. Although growing, Windsor is committed to maintaining a balance between the small town atmosphere that it covets, while incorporating a perpetually developing economy.

A memorable 2008 for Windsor...

On May 22, 2008 a destructive tornado took a swath through the center of Windsor. It

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

Windsor Population Growth
based on census





Continuing with the expansion and improvements of town facilities, a police facility on the Town Services Complex opened in November of 2010. An extension to the Community Recreation Center opened October 2016, with a new Public Works Facility opening in October of 2017.

Windsor, Colorado in the year 2019 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

as of January 2018 COMMUNITY SNAPSHOT located in APPENDIX - B.

TOP 10 EMPLOYERS 2013-2017

	2013		2014		2015		2016		2017		% of
	# Empl ⁽³⁾	Rank									
Vestas Blades America	558	2	558	2	1,354	1	1,354	1	1,872	1	44.15%
Windsor RE-4 School District	600	1	664	1	647	2	667	2	720	2	16.98%
Carestream Health, Inc. ⁽⁴⁾	457	3	469	3	469	3	369	3	402	3	9.48%
O-I Glass Container	211	5	190	5	202	5	205	4	215	4	5.07%
Town of Windsor			101	10	120	9	134	7	209	5	4.93%
King Soopers	142	6	142	6	142	6	147	6	155	6	3.66%
Kodak Alaris ⁽⁴⁾	227	4	225	4	225	4	169	5	144	7	3.40%
Aims Community College									141	8	3.33%
Windsor Charter Academy									134	9	3.16%
Trollco Inc									127	10	3.00%
Healthcare Partners									121	11	2.85%
Universal Forest Products, Inc.	94	10					110	8			
Metal Container Corporation	104	8	104	9	104	10	106	9			
Columbine Commons							104	10			
Consumer Education Outreach			111	7	111	7					
Windsor Healthcare Center			108	8	108	8					
SSC Windsor Operating Company	127	7									
Accentcare Home Healthcare	100	9									
TOTAL Principal Employers	2,620		2,672		3,482		3,365		4,240		100.00%

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

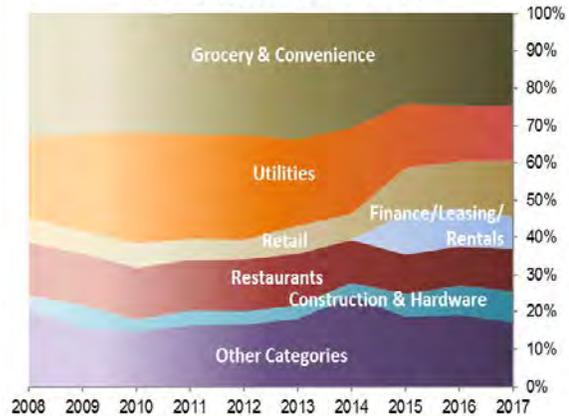
MAJOR SALES TAXPAYERS TRENDS

- Grocery Stores – 25% of Sales Tax 2017
- Utilities – 15% of Sales Tax 2017
- Retail – 15% of Sales Tax 2017
- Restaurants – 11% of Sales Tax 2017
- Total Sales Tax for 2017 - \$11,974,565

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

Trends in all categories reflect continued growth, primarily in the Grocery Stores, Retail and Utilities sectors.

of sample accounts prior to 2015



TOP 10 PROPERTY TAXPAYERS

Taxpayer	2013			2014			2015			2016			2017		
	Assessed Value (in millions)	Rank	% of Total Town Assessed Value	Assessed Value (in millions)	Rank	% of Total Town Assessed Value	Assessed Value (in millions)	Rank	% of Total Town Assessed Value	Assessed Value (in millions)	Rank	% of Total Town Assessed Value	Assessed Value (in millions)	Rank	% of Total Town Assessed Value
Vestas Blades America Inc.	\$28.1	1	8.26%	\$20.6	1	5.96%	\$24.1	1	6.89%	\$26.8	1	6.30%	\$26.9	1	5.84%
Owens Brockway Glass Container Inc.	12.4	2	3.64%	10.8	2	3.13%	10.1	2	2.89%	8.7	3	2.05%	9.7	2	2.10%
Brockway Glass Container Inc.	11.0	3	3.24%	9.5	3	2.75%	9.0	3	2.57%	9.0	2	2.12%	9.4	3	2.04%
Front Range Energy LLC	8.8	4	2.57%	8.1	4	2.34%	6.7	5	1.92%	7.0	4	1.65%	6.4	4	1.39%
Metal Container Corp.	7.4	5	2.17%	7.2	5	2.08%	6.8	4	1.94%	6.6	5	1.55%	6.4	5	1.39%
Public Service Do of Colo (Xcel)							3.8	7	1.09%	4.4	6	1.03%	4.6	6	1.00%
Hexcel Corp.	4.8	6	1.41%	4.6	6	1.33%	4.3	6	1.23%	4.2	7	0.99%	4.2	7	0.91%
DCP Midstream													3.3	8	0.72%
Cargill Incorporated							2.1	10	0.60%	2.7	9	0.63%	2.9	9	0.63%
Tolmar Inc.													2.7	10	0.59%
Poudre Valley Health Care, Inc.	2.8	7	0.83%	2.8	7	0.81%	2.7	8	0.77%	2.8	8	0.66%			
Summit Entertainment of No Colorado										2.5	10	0.59%			
New Windsor Station LLC	2.1	8	0.61%	2.1	8	0.61%	2.1	9	0.60%						
BCG Enterprises LTD LLLP	1.9	9	0.57%	1.9	9	0.55%									
1201 Cornerstone, LLC	1.7	10	0.49%	1.7	10	0.49%									
Total Town Assessed Valuation (in millions)	\$81.0		23.80%	\$69.3		20.05%	\$71.7		20.50%	\$74.7		17.57%	\$76.5		16.60%
	\$340.3			\$345.6			\$349.8			\$425.2			\$460.9		

Total 2018 Assessed Valuation Weld and Larimer Counties was \$496,470,874. Assessed Valuation for 2019 combined increased to \$564,909,248.

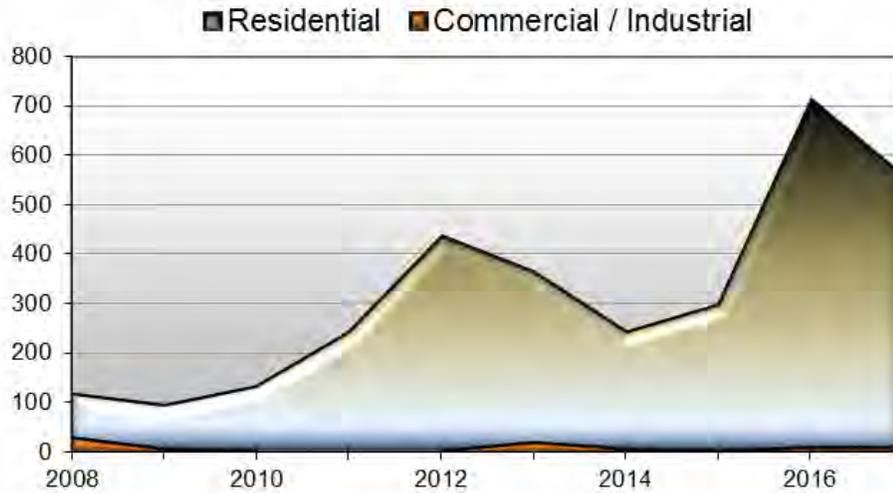
This chart shows the assessed valuation trend to be continually growing. The total valuation for 2019 is up again to \$564,909,248 primarily due to residential growth.

The chart also shows the top ten property tax payers are fairly stable which is a good indicator for the Town.

PROPERTY VALUE AND CONSTRUCTION – LAST 10 YEARS

Year	Number of New Residential Building Permits	Value of Construction for New Residential Construction	Number of New Commercial / Industrial Permits	Total Value of Construction for New Commercial / Industrial Buildings
2008	119	\$ 34,505,269	28	\$ 29,779,690
2009	96	27,509,266	8	17,347,813
2010	134	37,643,338	3	7,680,533
2011	244	66,235,532	2	1,511,034
2012	437	117,686,539	4	13,816,992
2013	365	115,383,579	18	9,160,783
2014	244	80,780,164	7	13,699,715
2015	298	107,057,905	4	14,691,673
2016	711	201,292,982	10	8,081,388
2017	559	138,360,000	10	15,700,000

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 with a recovery through 2012. Building slowed in 2013 and 2014 and rebounded in 2015 through 2016, possibly reaching a normal growth in 2017

At the end of November 2018, there have been 568 building permits issued compared to 545 for the same period in 2017, a 4.2% increase.

MISCELLANEOUS STATISTICAL DATA

Date of Incorporation:	April 2, 1890
Form of Government:	Colorado Home Rule Municipality Board-Manager
Governing Body:	Mayor elected at large to a four-year term 6 board members elected by district for a four-year term
2018 Population (<i>estimate</i>):	29,158
Total Households (<i>2018 estimate</i>):	10,241
Median Household Income (<i>est. 2018 inflation adjusted</i>):	\$86,410
Acres of Parks and Open Space:	647 acres
2019 Budget FTE Employees:	171.5
2019 Operating Budget:	\$41,305,520
Average Household Size:	2.73
Sales Tax Rate for 2019:	3.95%
Current Mill Levy:	12.03

Scope of Services:

Art & Heritage Center	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 Potable/Non-Potable Utility

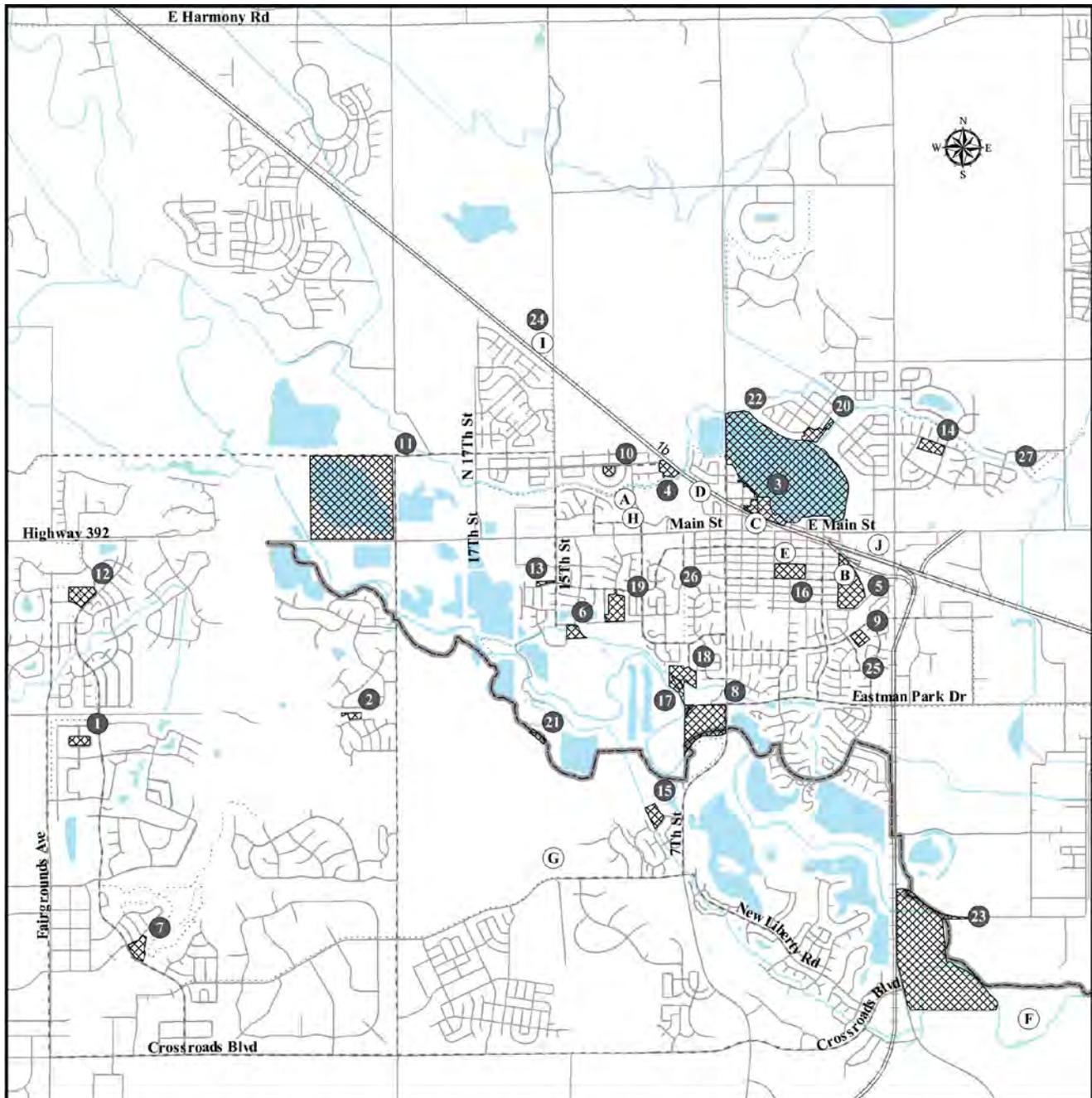
Year	Larimer County ⁽	Weld County	Colorado State	Town of Windsor
2008	4.2%	5.2%	4.8%	4.8%
2009	7.0%	9.1%	8.1%	7.3%
2010	7.5%	10.2%	9.0%	7.4%
2011	6.5%	9.5%	8.5%	6.5%
2012	5.7%	7.9%	7.3%	5.7%
2013	4.7%	6.0%	5.9%	4.7%
2014	3.1%	3.9%	5.0%	3.1%
2015	3.3%	3.8%	3.9%	2.9%
2016	2.8%	3.4%	3.3%	2.3%
2017 est	2.4%	2.8%	3.1%	2.5% est

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
No. of registered voters	11,879	12,310	12,457	12,978	12,482	12,695	15,925	16,272	18,317	17,850
Area in square miles	23.25	24.61	24.61	24.63	24.67	24.75	25.00	25.33	26.00	25.71
Miles of paved roads	131.1	133.2	140.0	143.2	145.0	144.3	147.2	146.1	158.3	161.2
Total utility accounts	6,368	6,544	6,856	7,603	7,634	8,433	8,135	7,934	9,298	10,834
Water mains (<i>miles</i>)	116	117	117	117	117	118.1	126	129	136	132
Average daily water consumption (<i>millions of gallons</i>)	1.74	1.58	1.72	1.72	2.01	1.73	1.68	1.81	1.97	1.99
Sanitary sewer (<i>miles</i>)	82	86	94	94	95	95	97	126	136	95
Building Permits Issued	147	104	137	249	441	383	251	302	721	569
Employees (FTE)	85	89	89	94	96	98	103	110	124	134

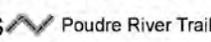
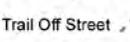
Note: More Town of Windsor information is available in the most recent (*January 2018*) COMMUNITY SNAPSHOT located in APPENDIX - B.

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 647 acres of developed and undeveloped lands, which include; four developed community parks, two athletic complexes, eleven neighborhood parks, ten open space and natural areas the downtown corridor and 6 roundabouts landscaping along with 40+ miles of trails, including an 11 mile portion of the Poudre River Regional 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.



EXISTING PARKS AND TOWN FACILITIES

- | | | | |
|---|--|--|---|
|  Parks |  Poudre River Trail |  Trail Off Street |  Trail On Street |
| 1, Aberdour Circle Park | 10, Founders Green Park | 19, Riverbend Natural Area | |
| 2, Bison Ridge Park | 11, Kyger Reservoir | 20, Wayne Miller Park | |
| 3, Boardwalk Park | 12, Windsor Highlands Park | 21, Poudre River Trail | |
| 4, Brunner Farm Park | 13, Westwood Village Park | 22, Windsor Lake | |
| 5, Chimney Park | 14, Northern Lights Park | 23, Kodak WWA | |
| 6, Covenant Park | 15, Poudre Heights Park | 24, Tacincaia Park | |
| 7, Coyote Gulch Park | 16, Main Park | 25, Windsor Village Park | |
| 8, Eastman Park | 17, Poudre Pooch Park | 26, Windsor West Park | |
| 9, Folkstone Tree Nursery | 18, Poudre Natural Area | 27, Village East Park | |

- (A) Facilities**
- (A) Community Recreation Center
 - (B) Chimney Park Pool
 - (C) Museum Buildings
 - (D) Parks Shops
 - (E) Town Hall
 - (F) Wastewater Treatment
 - (G) Water Storage Tank
 - (H) Police Station
 - (I) Public Works Facility
 - (J) Lake View Cemetary

This map was created for illustrative purposes only and does not constitute any representation of the Town of Windsor, whether in minimum or not, and the sole responsibility of the user.

Updated: 12/13/2018
 Updated by: mmmwmd
 Created: 10/2/2008
 Created by: sllmmd
 File: Parks & Facilities.mxd



Windsor Trail throughout Town of Windsor

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.	15	Poudre Heights Park 1670 Green River Drive -- 5.2 acres – playground, shelter, open play area, backstop, horseshoe pits, trail, basketball court.
2	Bison Ridge Park 1990 Yonkee Drive -- 2 acres – playground, shelter and trail.	16	Main Park 300 Locust Street -- 9.2-acre park with shelters, restrooms, horseshoe pits, in-line hockey rinks, basketball courts, 2 playgrounds, and sand volleyball court. Some areas handicap-accessible.
3	Boardwalk Park 100 N. 5th Street --12.5-acre 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, & Windsor museums.	17	Poudre Pooch Park (included in Poudre Natural Area) 1050 Larch Drive --1-acre fenced - off leash dog park. Large and small dog areas.
4	Brunner Farm Park 305 Prospector Street -- 4.5 acres – playground, shelters, trail, open play area, and fitness stations.	18	Poudre Natural Area (includes Poudre Pooch Park) 1050 Larch Drive --14-acre open lands park includes soft surface trail that connects to Eastman Park.
5	Chimney Park 200 E. Chestnut Street -- 20.7-acre park contains: pool, shelters, athletic fields, restrooms, playground, & drinking fountain. Some areas handicap-accessible.	19	Riverbend Natural Area 525 Parkwood Drive --10 acres – natural area.
6	Covenant Park 1401 Fernwood Drive --3.5 acres - playground, tot lot, shelters, horseshoe pit, sand volleyball court, basketball court.	20	Wayne Miller Park 649 Red Leaf Drive -- 7.5 acres – undeveloped. Location of the regional pump station that provides irrigation water to Boardwalk Park and Greenspire Subdivision. Adjacent to Windsor Lake
7	Coyote Gulch Park 7005 North Aladar Drive -- 6 acres – Bocce Ball Court, horseshoe pits, two shelters, playground, basketball courts, trail head with drinking fountain and bike repair station, paved trails and soft surface trails. Unique views into arroyos.	21	Poudre River Trail 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.
8	Eastman Park 7025 Eastman Park Drive -- 25-acre park with small lake, athletic fields, 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.	22	Windsor Lake 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.
9	Folkstone Tree Nursery 101 E. Garden Drive -- 3.6 acres. Contains trees grown for town parks and public areas.	23	Kodak Watchable Wildlife Area S Hwy 257 --150 Acres adjacent to Poudre Trail Head & Poudre Trail. Area south of river is not currently open to the public
10	Founders Green Park 1201 Grand Avenue -- 2-acre park contains: shelters, playground, basketball court, & drinking fountain.	24	Tacincala Community Park 34225 WCR15--25 acres undeveloped park. Now contains the Public Works Facility.
11	Kyger Reservoir Open Space Hwy 392 & CR13 --150 acres not currently open to the public, contains Kyger Reservoir & Kyger Pumping Facility primarily to provide augmentation water.	25	Windsor Village Park 55 Rochester Drive -- 2-acre park contains: basketball court, playground, shelter, and sand volley ball court.
12	Windsor Highlands Park 7985 Highland Meadows Pkwy -- 7.5-acre park contains: shelters, tot-lot, playground, basketball court, sand volleyball courts, backstop, and multi-purpose field, with soft and hard surfaced trails.	26	Windsor West Park 500 10th Street -- 2.7-acre park contains: 2 shelters, playground, backstop, basketball court, & multi-purpose field.
13	Westwood Village Park 1500 Walnut Street -- 1 acre – undeveloped neighborhood park.	27	Village East Park 865 Park Edge Circle – 3 Acres – development slated for 2019
14	Northern Lights Park 550 Sundance Drive – 5.6 acres – Skate feature, playground, and basketball court.		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 → 2010 → 2012 → 2014 → 2016 → 2018

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 every other even year. The Strategic Plan was updated again in the spring of 2018.

This Strategic Plan is part of the overall process of planning for the future needs of the community in a wide range of areas. The Plan answers three critical questions: Where are we now? Where do we want to be? How are we going to get there?

The Plan was developed through feedback from the community, review of existing Plans, the research of data related to growth and development, and over many conversations with staff and the Town Board. A Vision, Mission, and Priorities were developed and affirmed, and they describe both the future of Windsor and how we will get to where we need to be.

The Strategic Plan is our foundation for creating more specific Action Steps to implement our Goals.

OUR VISION:

WINDSOR is the hub of Northern Colorado;
a safe, unique and special town that offers diverse cultural and recreation opportunities.

WINDSOR is recognized as a regional leader that demonstrates fiscal responsibility, environmental stewardship and strategic excellence.

A town that thinks big and embraces its hometown pride.

OUR MISSION:

The TOWN of WINDSOR promotes community and hometown pride
through sustainable, excellent and equitable delivery of services,
in a fiscally responsible manner.

TOWN OF WINDSOR STRATEGIC PLAN – 2018-2023

An Action Plan was implemented and will be updated at staff meetings with a complete review every 90 days. Staff will quarterly inform the Town Board on the progress of implementing the Strategic Plan. The OPERATIONS section may also elaborate on these within the department descriptions.

PRIORITY: ECONOMIC SUSTAINABILITY AND VIBRANCY, SAFETY, QUALITY OF LIFE, INFRASTRUCTURE

Area of Focus: Road and Traffic

Goals:

1. Implement the top priorities in the Road Improvement Plan
2. Implement the top priorities in the Road Improvement Plan
3. Complete preliminary design of Crossroads extension
4. Multi Modal Transportation Plan (part of the Trails and Open Space Plan but linked to this Area of Focus)

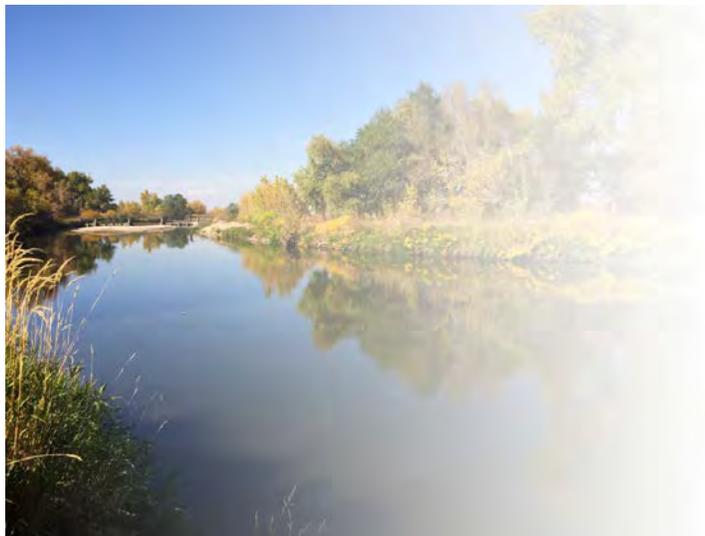


PRIORITY: ECONOMIC SUSTAINABILITY AND VIBRANCY, SAFETY, QUALITY OF LIFE, INFRASTRUCTURE

Area of Focus: Water

Goals:

1. Update Water Plan
2. Hire Water Resource Manager
3. Revise Fee Structure – must be based on a study, need a communication strategy
4. Research Reverse Osmosis Plant before proposal
5. Update codes for water conservation
Build water treatment plant



QUALITY OF LIFE, INFRASTRUCTURE, SMALL TOWN

Area of Focus: Trails and Open Space

Goals:

1. Develop a detailed trails and open space plan with strategies and needs assessment
2. Acquire and build ditch easements: #2 ditch
3. Review code development requiring trails, conservation, water, xeriscaping et al
4. Acquire open space, based on the new Plan
5. Construct Trails
6. Adopt funding mechanism to acquire trails, easements and open space
7. Permanent easement acquisition
8. IGA's with surrounding agencies, focus on open space
9. Bridge across the Poudre at CR13



ECONOMIC SUSTAINABILITY AND VIBRANCY, QUALITY OF LIFE, INFRASTRUCTURE

Area of Focus: Downtown

Goals:

1. Expanding downtown
2. Parking structure
3. Restaurants
4. Cultural Center
5. Walkability



ECONOMIC SUSTAINABILITY AND VIBRANCY, INFRASTRUCTURE

Area of Focus: Facilities

Goals:

1. Facilities Master Plan
2. Museum Collection Facility
3. P/R Maintenance Facility
4. Staffing and Organizational Structure (workforce planning)
5. Security of Town Hall



OUR VALUES

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 AREAS OF FOCUS FOR COMMITMENT TO THE COMMUNITY ADDRESSED IN THE 2019 BUDGET

SOME HIGHLIGHTED PROJECTS ARE AS FOLLOWS:

ECONOMIC SUSTAINABILITY AND VIBRANCY, SAFETY, QUALITY OF LIFE, INFRASTRUCTURE

Road and Traffic

- Plan of Action:* Funding for street maintenance (04-429-6278-6242, \$2,652,250).
- Plan of Action:* Transportation Master Plan (04-419-6267, \$150,000).
- Plan of Action:* Railroad crossing improvements (04-429-8445, \$80,000).
- Plan of Action:* I-25 Widening improvement (04-429-6242, \$333,333 3rd of 3 years).
- Plan of Action:* SH392 Widening at LCR5 (04-429-6242, \$1,750,000).
- Plan of Action:* Main Street & 300 block diagonal parking & bulbouts (04-429-8445, \$275,000).
- Plan of Action:* SH257/Eastman Park Dr. intersection improvements w/grant (04-429-6419, \$1,600,000).
- Plan of Action:* Traffic lights at New Liberty/WCR13 and 7th Street/New Liberty (04-429-8419, \$696,000).
- Plan of Action:* Right turn lane at corner of SH392/SH257 (04-429-6419, \$150,000).
- Plan of Action:* 7th Street turn lanes at Main Street (04-429-8445, \$385,000).
- Plan of Action:* Street oversizing at Harmony Ridge, Harmony Rd between LCR13 & LCR15, LCR5 at Ptarmigan & Fossil Creek (04-429-8445, 8419, \$4,600,000).

Water

- Plan of Action:* Northern Integrated Supply Project (NISP) participation (06-471-8456, \$742,500).
- Plan of Action:* Water line replacements Cottonwood Dr. & Cottonwood Court (06-471-8457, \$551,000).
- Plan of Action:* Water line oversizing for Poudre Heights Phase 1 (06-471-8452, \$30,000).
- Plan of Action:* Water line to interconnect with Fort Collins-Loveland Water District (06-471-8456, \$75,000).
- Plan of Action:* Non-potable water purchase for Kyger Reservoir (06-484-8494, \$300,000).
- Plan of Action:* Water conservation kits and rebate program, garden in a box program (06-471-6267, \$30,000).

QUALITY OF LIFE, INFRASTRUCTURE, SMALL TOWN

Trails and Open Space

- Plan of Action:* Kyger Open Space trail CR13/392 to west edge (02-454-8412-485, \$1,000,000).
- Plan of Action:* Windsor Trail #2 Ditch Trail 15th St to River Bluffs Open Space easement (02-454-8410-441, \$75,000).
- Plan of Action:* Poudre Trail maintenance and trail repair on east Water Valley/257 (02-454-6241-440, \$105,000).
- Plan of Action:* Ongoing Poudre Trail maintenance/contribution share w/Greeley/Weld Co (02-454-6253-440, \$18,000).

ECONOMIC SUSTAINABILITY AND VIBRANCY, QUALITY OF LIFE, INFRASTRUCTURE

Downtown

- Plan of Action:* Eaton House renovation Master Plan (04-456-8420, \$40,000).
- Plan of Action:* Main Street sidewalk improvements (E of Chimney Park) (04-429-8445, \$45,000).
- Plan of Action:* Pedestrian crossing treatments (04-429-8445, \$100,000).
- Plan of Action:* The Mill public improvements (04-411-6270, \$1,840,000).

ECONOMIC SUSTAINABILITY AND VIBRANCY, INFRASTRUCTURE

Facilities

- Plan of Action:* Parks and Recreation Maintenance Facility (04-454-8420, \$6,486,441).
- Plan of Action:* Museum Collections Storage & Exhibit Fabrication building (04-456-8420/8431, \$1,750,000).
- Plan of Action:* Renovation / development of Creamery into a market space (04-456-8420/8431, \$350,000).

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.

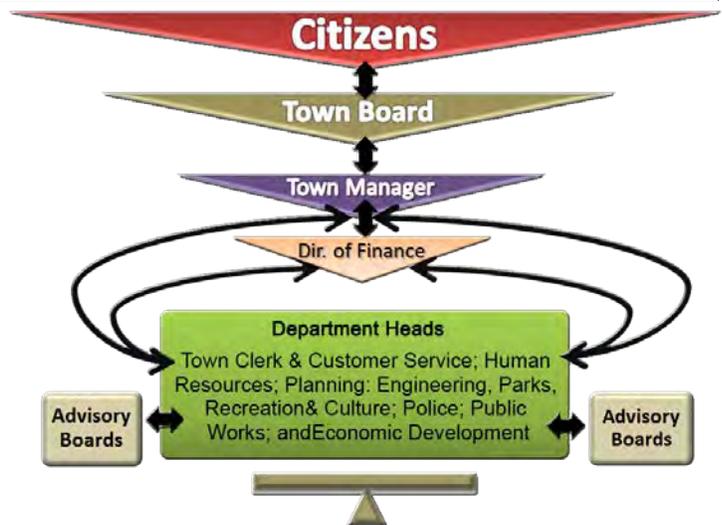
PLANNING PROCESSES THAT IMPACT THE BUDGET

	TYPE OF PLANNING PROCESS	DESCRIPTION OF PROCESS	BUDGET IMPACTS
Windsor Vision 2025*	Long range (<i>through 2025</i>) community guiding document for future decision making.	A volunteer citizen steering committee conducted forums to decide what was most important to the citizens. They developed a series of recommendations to help guide the future of the Town.	Recommendations are considered in preparing all Town long-range plans insuring citizen input and participation of resource allocation.
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 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, coordinated with Public Works and Engineering staff.	Evaluation and plans for Water Main Replacement, Insituform Sewer Line Rehab, Pavement Management, Bridge Repair, and Manhole Rehab.	Allows for a stable annual level of funding for replacements and/or maintenance of existing and new infrastructure that integrates with 5-year capital planning process.
Vehicle / Equipment Replacement	Policy and five-year replacement schedule for vehicles and mobile equipment.	Policy created by the Fleet Assessment Committee consisting of Directors of Public Works, Parks, Recreation & Culture, and Engineering, with the Chief of Police and the Fleet Manger. Committee reviews and approves replacement criteria.	Allows for the funding of replacements annually at an established base level and insures that the condition of the fleet is at an optimum level reducing fleet maintenance and costs of services.
Parks, Recreation & Culture Plan	Five-year budget / priority master plans 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.

*Updated 2016 - Copies are available at <http://www.windsorgov.com> or from the Planning Department.

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 implementation of 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.

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

SUPPLEMENTAL BUDGETS

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



POLICIES

BALANCED BUDGET DEFINITION.....	29
FINANCIAL POLICIES.....	29
Components of Fiscal Stability.....	29
Principles and Procedures.....	29
Investment Policy.....	29
Expenditure Policy.....	30
Debt Policy.....	30
Financial Planning	31
Revenue Policy.....	32
Fund Balance and Reserve Policy.....	32
Components of a Fund Balance Policy.....	32
Criteria for a Fund Balance Policy.....	32

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 and 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.
- 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.

FUND BALANCE AND RESERVE POLICY

Guidelines for a new Fund Balance and Reserve Policy were adopted by the Town Board on July 10, 2017 in Resolution No. 2017-50. This policy established strategies for operational, capital emergency, and debt servicing funding, and ensuring reasonable reserves in the Town's portfolio of funds. The Town Board expressed interest in establishing policies directed at ensuring reasonable fund balances in all fund categories, such that future financial commitments and contingencies may be accommodated. The Town Board concluded that a strategic structuring of fund balances is advisable, particularly in the context of anticipating emergencies and facilitating accelerated debt retirement. This policy is deemed to promote the public health, safety and welfare through responsible fiscal strategy.

Components of the Fund Balance Policy

Operating money

Operating money requires the most scrutiny. This is the money used to pay for the daily operations. Guidance from the Government Finance Officers Associations (GFOA) concerning the General Fund recommends 2 months of operating expenses as a fund balance. GFOA also recommends 3 months operating expenses in the enterprise fund balance.

Capital Money

The current policy states that a project is not funded if there are not sufficient resources. This still holds true. To further define a proper fund balance, the Town should keep at least one year of depreciation as a base for these funds.

Criteria for the Fund Balance Policy

1. **Fund Balance General Strategy.** As a preliminary matter, the Town's fund balance strategy will be structured in four (4) levels:

- **Level 1:** Two (2) full months' operating expenditures for governmental funds, three (3) full months' operating expenditures for TABOR-qualified enterprise funds.
 - **Level 2:** Funding for capital projects identified in the Town's approved Capital Improvement Plan.
 - **Level 3:** Anticipated future commitments and unforeseen emergencies.
 - **Level 4:** Accelerated retirement of debt, accelerated retirement of lease-purchase obligations, savings for future projects, and economic incentives.
2. **Fund Balance Criteria.** The following fund categories will be funded according to the criteria indicated below:
- (a) General Fund. The General Fund will be funded at a level sufficient to meet two (2) months' operating expenses, plus any TABOR-required emergency reserves, plus any Town commitments not otherwise included in the remaining funding categories below.
 - (b) Capital Improvement Fund. The Capital Improvement Fund will be funded at a level sufficient to meet the amount of annual depreciation booked in this fund category for the fiscal year immediately preceding, plus any TABOR-required reserves, plus the amount of any capital improvement projects expected in the current fiscal year (including Town capital improvement commitments found in any economic incentive agreements and reimbursement agreements).
 - (c) Conservation Trust Fund. The Conservation Trust Fund will be funded at a level sufficient to meet the Town's annual cost of Poudre River Trail maintenance, plus the cost of any approved qualifying projects.
 - (d) CRC Expansion Fund. The CRC Expansion Fund will be funded at a level sufficient to meet two (2) months' operating expenses, plus any TABOR-required reserves, plus any annual contractually required debt service reserves.
 - (e) CRC Fund. The CRC Fund will be funded at a level sufficient to meet two (2) months' CRC operating expenses, plus any annual contractually required debt service reserves.
 - (f) Park Improvement Fund. The Park Improvement Fund will be funded at a level sufficient to meet the amount of annual depreciation booked in this fund category for the fiscal year immediately preceding, plus any TABOR-required emergency reserves.
 - (g) Sewer Fund. The Sewer Fund will be funded at a level sufficient to meet three (3) months' operating expenses, plus the amount of annual depreciation booked in this fund for the fiscal year immediately preceding, plus any Sewer Fund-related capital improvement projects expected in the current fiscal year (including Town commitments for Sewer Fund-related capital improvements found in any economic incentive agreements and reimbursement agreements), plus the annual amount of any future water-acquisition commitments, plus any annual contractually-required debt service reserves.
 - (h) Storm Drainage Fund. The Storm Drainage Fund will be funded at a level sufficient to meet three (3) months' operating expenses, plus the amount of annual depreciation booked in this fund for the fiscal year immediately preceding, plus any Storm Drainage Fund-

related capital improvement projects expected in the current fiscal year (including Town commitments for Storm Drainage Fund-related capital improvements found in any economic incentive agreements and reimbursement agreements), plus any annual contractually-required debt service reserves.

- (i) Water Fund. The Water Fund will be funded at a level sufficient to meet three (3) months' operating expenses, plus the amount of annual depreciation booked in this fund for the fiscal year immediately preceding, plus any Water Fund-related capital improvement projects expected in the current fiscal year (including Town commitments for Water Fund-related capital improvements found in any economic incentive agreements and reimbursement agreements), plus the annual amount of any future water-acquisition commitments, plus any annual contractually-required debt service reserves.
3. Any funds in excess of those established above may be allocated to Level 3 or Level 4 on a case-by-case basis, taking into account the Town's overall fiscal health, reasonable assumptions of future circumstances, and Town Manager recommendations.
4. The criteria established within Resolution 2017-50 are advisory only. Nothing shall affect the authority and duty of the Town Manager with respect to budget recommendations. Further, nothing therein shall be construed to limit or modify the authority and duty of the Town Board to approve annual budgets in its sole and absolute discretion in future fiscal years.

OPERATIONS

TOWN GOVERNMENT FORM AND STRUCTURE.....	35
Form of Government.....	35
Powers of the Town.....	35
Town Board.....	35
Town Manager.....	35
Department.....	35
Division.....	35
Department, Division, Funding Source.....	36
Use of Funds by Department.....	37
Voting Districts for Town Board - map.....	38
ORGANIZATIONAL CHART.....	39
DEPARTMENT OVERVIEW	41
Executive and Judicial Department.....	43
Administrative Services Department.....	49
Finance Department.....	61
Economic Development Department.....	65
Community Development Department.....	69
Police Department.....	77
Public Service Department (<i>Public Works Division</i>).....	81
Public Service Department (<i>Parks, Recreation & Culture Division</i>).....	87
STAFFING AND PERSONNEL.....	96

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 38*).

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 begin 2019 with: Executive & Judicial; Customer Service; Finance; Human Resources; Legal Services; Planning; Economic Development; Police; Public Works; Engineering; and Parks, Recreation & Culture Departments. In 2019, the organizational structure will gradually shift over to these departments: Executive & Judicial; Finance; Legal Services; Economic Development; Police; and a new Administrative Services Department (combining the Town Clerk, Customer Services, Human Resources, Communications, and Information Technology); a new Community Development Department (combining the Planning and Engineering departments); and a new Public Services Department (combining the Public Works and Parks Recreation & Culture Departments).

The Departments report directly to the Town Manager. The Town Manager, along with the Town Attorney, Prosecutor, and Municipal Court Judge, report directly to the Town Board. The Town's structure at the Department level for the beginning of 2019 is presented in the 2018 organizational charts located on page 39 with new 2019 reorganizations charts beginning each departmental section.

Division – A collection of related programs. For example, the Recreation Division is under the supervision of Parks, Recreation & Culture, consisting 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 2019 ORGANIZATION

DEPARTMENTS	MAJOR OPERATING DIVISIONS	FUNDING SOURCE
EXECUTIVE AND JUDICIAL	Town Manager	General Fund
	Mayor & Town Board	General Fund
	Municipal Court / Prosecuting Attorney	General Fund
	Capital Purchases	Capital Improvement Fund
ADMINISTRATIVE SERVICE	Town Clerk Division	General Fund
	Communications Division	General Fund
	Customer Services Division	General Fund
	Human Resources Division	General Fund
	Information Technology (IT) Division	Info Technology Fund
	Capital Purchases	Capital Improvement Fund
FINANCE	Finance - Accounting, Budgeting, Sales Tax, Business Licensing	General Fund
	Capital Purchases	Capital Improvement Fund
LEGAL SERVICE	Town Attorney	General Fund
COMMUNITY DEVELOPMENT -PLANNING	Planning	General Fund
	Capital Purchases	Capital Improvement Fund
COMMUNITY DEVELOPMENT -ENGINEERING	Engineering	General Fund
	Water / Sewer / Storm Drainage Capital Projects	Water/Sewer/Drain Funds
	Water Resources	Water Fund
	Storm Drainage Coordinator	Storm Drainage Fund
	Capital Purchases	Capital Improvement Fund
ECONOMIC DEVELOPMENT	Business Retention & Growth	General Fund
	Economic Development Incentives	Ec. Dev. Incentive Fund
POLICE	Administration / Investigations	General Fund
	Traffic / Code Enforcement / Drug Task Force	General Fund
	Capital Purchases	Capital Improvement Fund
PUBLIC SERVICES – PUB WKS	PW Streets / Recycling / Safety & Loss Control	General Fund
	Safety / Loss Control	General Fund
	Water / Sewer / Storm Drainage O&M	Water/Sewer/Drain Funds
	Fleet Management	Fleet Mgmt Fund
	Facility Services	Facility Maintenance Fund
	Capital Purchases	Capital Improvement Fund
PUBLIC SERVICES - PRC	Parks, Recreation & Culture Administration	General Fund
	Art & Heritage / Museums / Community Events	General Fund
	Recreation / Aquatics / Swimming Pool	General Fund
	Parks Maintenance / Cemetery	General Fund
	Open Space & Trails	General Fund
	Forestry	General Fund
	Parks Construction / Improvements	Park Improvement Fund
	Trail Construction / Improvements	Conservation Trust Fund
	Community / Recreation Center	Community Rec Cntr Fund
	Community / Recreation Center Expansion	Com. Rec. Cntr Expansion
Capital Purchases	Capital Improvement Fund	

The following table lists Town departments and their funding influences.

DEPARTMENT	USE OF FUNDS BY DEPARTMENT													
	Governmental Funds							Proprietary Funds						
	General		Special Revenue				Capital Projects	Enterprise			Internal Service			
	GF	PIF	CTF	CRCF	EDIF	CRCEF	CIF	WF	SF	SDF	FF	ITF	FS	
EXECUTIVE & JUDICIAL	6.2%				✓		13%				1%	3%	43%	
ADMINISTRATIVE SERVICES	8.6%						0%					21%	14%	
FINANCE	4.6%						2%					7%	4%	
LEGAL SERVICES	2.4%						0%					1%	2%	
ECONOMIC DEVELOPMENT	2.3%				✓		0%					2%	2%	
POLICE	27.9%						3%				21%	24%	21%	
COMMUNITY DEVELOPMENT	9.5%						1%	✓	✓	✓	2%	13%	8%	
PUBLIC SERVICES	38.2%	✓	✓	✓		✓	81%	✓	✓	✓	76%	29%	6%	
% OF 2019 BUDGET	100%						100%				100%	100%	100%	

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

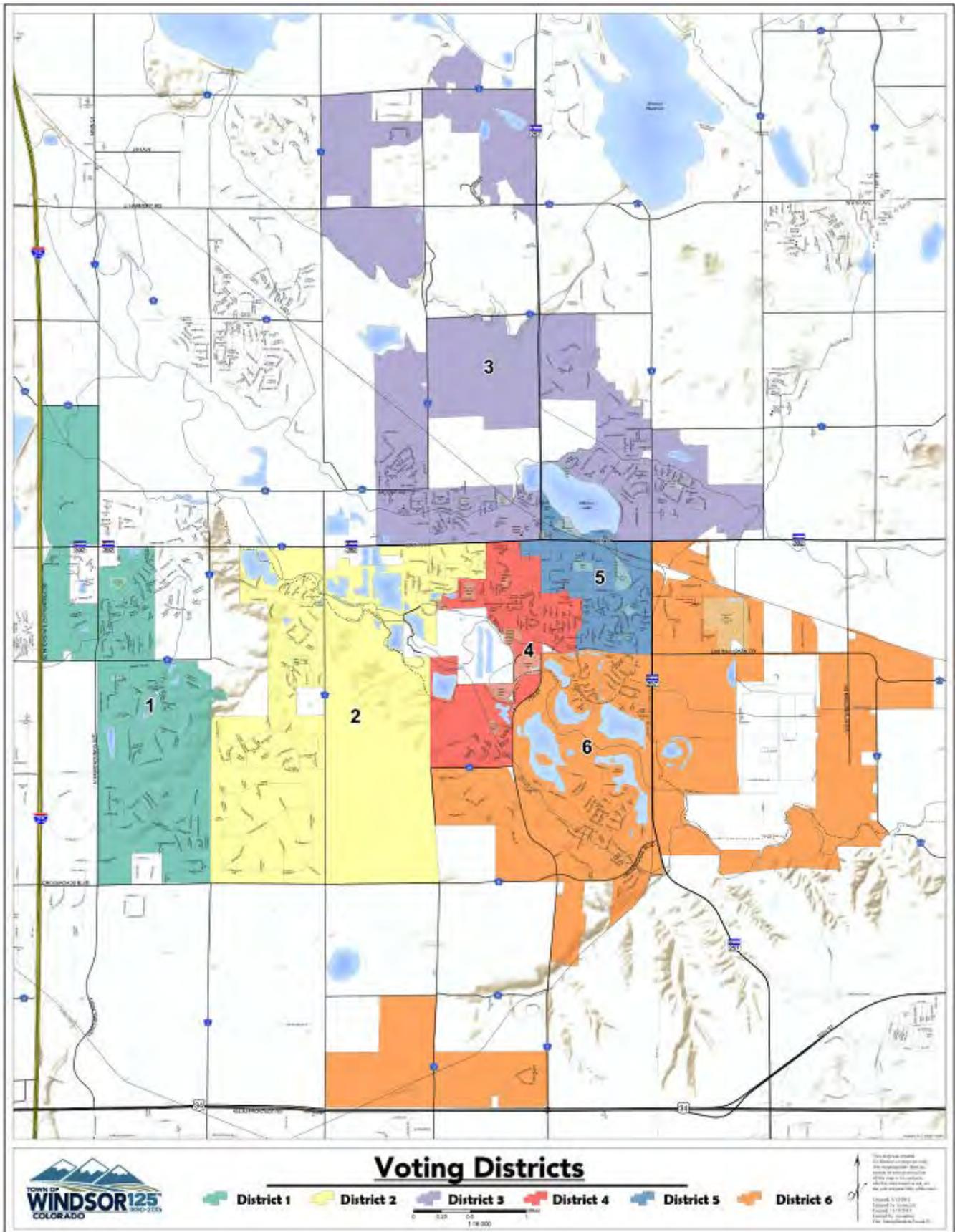
Proprietary / Enterprise Funds / Internal Service Funds (Operating / Capital): **WF**– Water, **SF**– Sewer, **SDF**– Storm Drainage, **FF**– Fleet Management, **ITF**– Information Technology, **FS**– Facility Services

BOARDS AND COMMISSIONS

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

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

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





2018 Town of Windsor Organizational Chart

Citizens of Windsor

Municipal Court Judge
Teresa Abiao

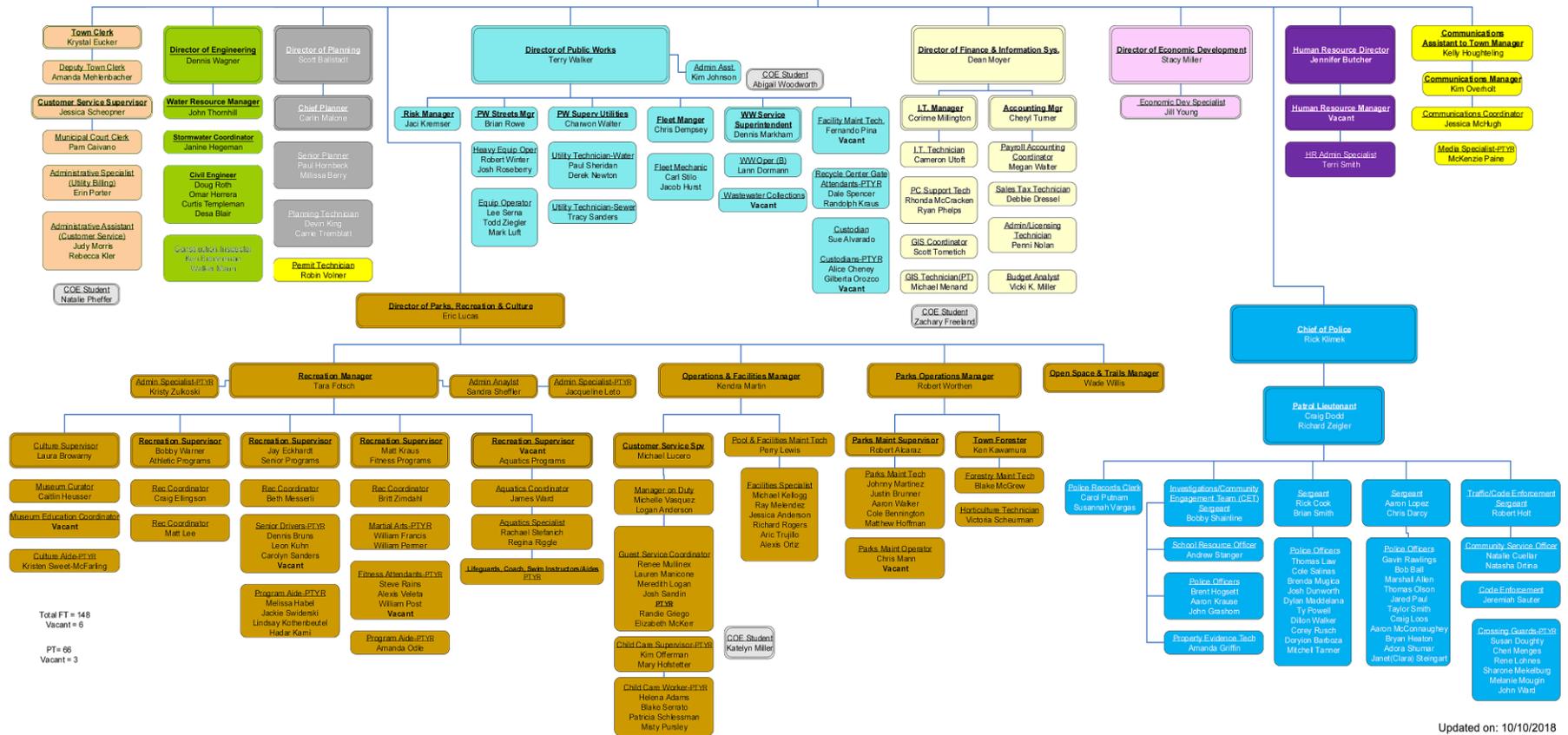


Town Board

Town Manager
Shane Hale

Town Attorney
Ian McCargar

Assistant Town Attorney
Kimberly Emi

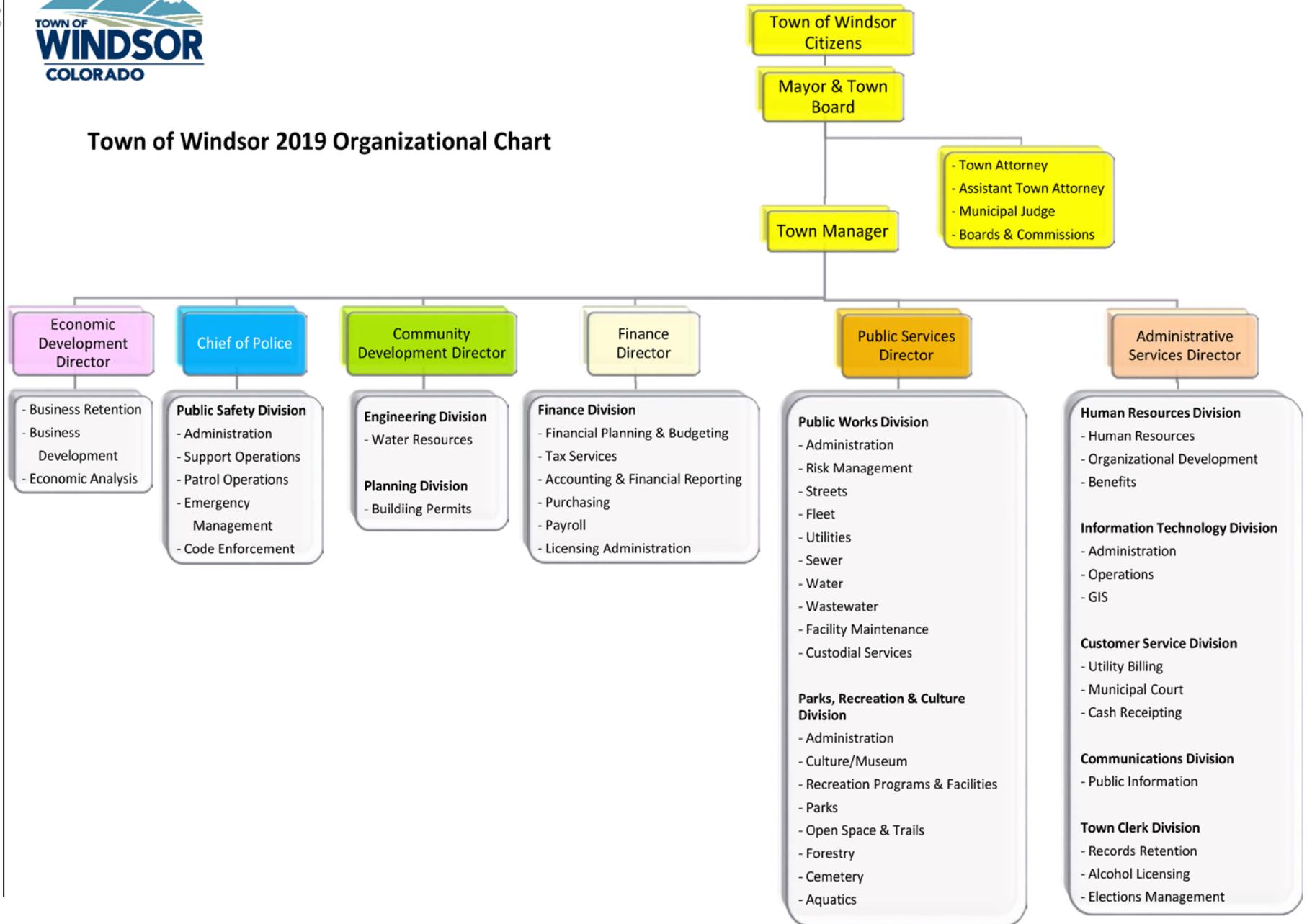


Operations

Updated on: 10/10/2018



Town of Windsor 2019 Organizational Chart





**OPERATIONS
DEPARTMENTAL OVERVIEW**

The Town of Windsor is comprised of twelve departments at the beginning of 2019. A reorganization will take place in 2019 to consolidate some department into eight departments. A summary of each of the departments follows, starting with the 2019 organizational chart reflecting departmental structural changes, divisions and budgetary influences. The department section includes a budget summary, the overview and responsibilities of the functions of the department, trends and relationship to the Strategic Plan and Citizen Survey, goals accomplished from 2018, goals and objectives of the department for 2019, performance indicators which track progress toward the goals, and a personnel summary.

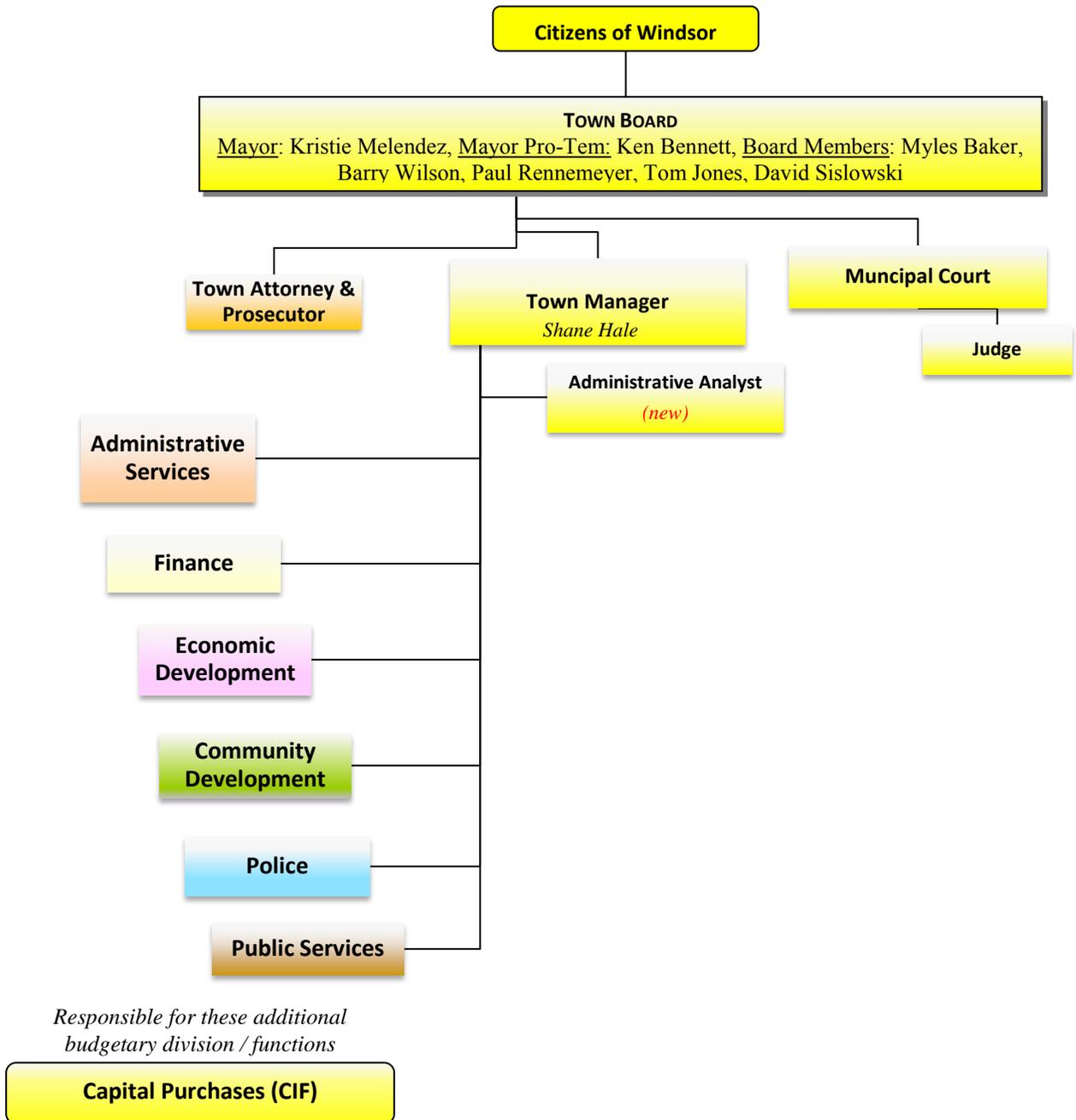
Detailed budgets for each department and division, listed by fund, are found in the APPENDIX – A Section at the end of this document.

The individual department summaries follow the Town of Windsor all-inclusive Organizational Chart for 2018, listing the position titles. Changes in structure are noted at the beginning of each existing department section if applicable, depicted by a new organizational structure chart for 2019 at the beginning of the section.

- ❖ **Executive & Judicial Department**.....43
- ❖ **Administrative Services Department**
(Town Clerk, Customer Service, Human Resources, Communications and Information Technology Divisions).....49
- ❖ **Finance Department**.....61
- ❖ **Economic Development Department**.....65
- ❖ **Community Development Department**
(Planning and Engineering Divisions).....69
- ❖ **Police Department**.....77
- ❖ **Public Services Department**
(Public Works and Parks, Recreation & Culture Divisions)81



Executive & Judicial Department



Responsible for these additional budgetary division / functions

Capital Purchases (CIF)

DEPARTMENT
EXECUTIVE & JUDICIAL

BUDGET SUMMARY				
REVENUE SOURCES	2017 ACTUAL	2018 BUDGET	2018 PROJECTED	2019 BUDGET
General Fund	\$ 2,044,352	\$ 1,504,202	\$ 1,604,541	\$ 1,602,289
Capital Improvement Fund (CIF)	372,380	2,255,833	465,833	3,642,989
Windsor Building Authority (WBA)	145,080	290,165	290,165	145,085
TOTAL REVENUES	\$ 2,561,812	\$ 4,050,200	\$ 2,360,539	\$ 5,390,363
EXPENDITURES BY CATEGORY				
<u>Mayor & Town Board - 411</u>				
Personnel	\$ 50,662	\$ 59,388	\$ 59,390	\$ 64,784
Operation & Maintenance	421,682	554,930	626,942	622,699
Interfund Loans & Transfers (for IT)	38,275	38,813	39,313	7,322
Interfund Loans & Transfers to CIF	583,248	-	-	-
Interfund Loans & Transfers (CIF)	65,833	65,833	65,833	499,989
Operation & Maintenance (CIF)	300,000	2,190,000	400,000	3,140,000
TOTAL MAYOR & TOWN BOARD	\$ 1,459,700	\$ 2,908,964	\$ 1,191,478	\$ 4,334,793
<u>Municipal Court - 412</u>				
Operation & Maintenance	\$ 16,677	\$ 20,848	\$ 20,720	\$ 21,171
TOTAL MUNICIPAL COURT	\$ 16,677	\$ 20,848	\$ 20,720	\$ 21,171
<u>Town Manager - 413</u>				
Personnel	\$ 325,458	\$ 319,090	\$ 353,642	\$ 282,249
Operation & Maintenance	47,736	29,974	26,178	30,731
Small Equipment (CIF)	6,547	-	-	3,000
Interfund Transfer (for IT)	45,087	13,761	14,261	35,475
Interfund Transfer (for Facilities)	13,329	12,648	12,648	16,120
TOTAL TOWN MANAGER	\$ 438,157	\$ 375,472	\$ 406,729	\$ 367,575
<u>Legal Services - 418</u>				
Personnel	\$ 297,246	\$ 309,308	\$ 305,419	\$ 328,418
Operation & Maintenance	168,611	125,154	125,239	158,116
Interfund Transfer (for IT)	28,631	13,761	14,261	27,405
Interfund Transfer (for Facilities)	7,711	6,527	6,527	7,801
TOTAL TOWN ATTORNEY	\$ 502,199	\$ 454,750	\$ 451,447	\$ 521,739
<u>Windsor Building Authority Fund - 495</u>				
Operation & Maintenance (WBA)	\$ -	\$ 5	\$ 5	\$ 5
Debt Transfer (WBA)	145,080	290,160	290,160	145,080
TOTAL WINDSOR BUILDING AUTHORITY	\$ 145,080	\$ 290,165	\$ 290,165	\$ 145,085
ALL TOTAL EXPENDITURES	\$ 2,561,812	\$ 4,050,200	\$ 2,360,539	\$ 5,390,363

EXECUTIVE AND JUDICIAL DEPARTMENT'S OVERVIEW

The Town Manager oversees various projects of the Town Government, to ensure efficient, quality services are delivered to the community, and facilitates the flow of information from staff to the Town Board as they review projects and questions brought before them.

The Town Board appoints the Town Manager as chief administrative officer of the Town, and is ultimately responsible for the enforcement of local laws, and the assurance of sound fiscal and operational practices of the Town.

RESPONSIBILITIES

- Utilize the authority granted in the Charter to carry out the prescribed duties in a professional manner
- Provide high-quality programs and services to the citizens of Windsor in a cost-effective manner
- Maintain the infrastructure necessary to support a healthy local economy
- Develop a highly skilled work force of town employees who provide exceptional customer service
- Work to ensure economic vitality in both the primary sector jobs and business activities
- Work closely with other government agencies to achieve common goals

The Town Attorney's office is responsible for representing the Town in all legal and litigation proceedings; drafting and reviewing ordinances and resolutions; assist in the negotiation of agreements, contracts and other legal documents and transactions; employ specialized counsel in certain areas as needed, including specialists in public improvements, financing, water law, and metropolitan districts; attending Town Board meetings; representing the Town in all matters before the Windsor Municipal Court; and performing all services related to the position as may be required by the Town Charter, the ordinances of the Town or the Board.

BUDGET TRENDS / RELATIONSHIP TO STRATEGIC PLAN & CITIZEN SURVEY

The goal of Town Board's budget is to set the strategic direction for Windsor's future. In May 2018, Town Board, Town Manager and the Management team drafted the 2018-2020 Strategic Plan for public comment and a community survey was conducted in August of 2018. For the next two years the goal of the Town Manager and staff will be to use the strategic plan to prioritize and budget work in the following areas:

- Water
- Trails and Open Space
- Downtown
- Facilities

The goal of the Town Attorney's Office is to serve as the Town's legal advisor to provide advice, advocacy and to assure compliance with the requirements of law. The Attorney's Offices works to assist all departments on a regular basis. A recent trend is the continued focus on water related planning, analysis, and legal support. The legal services budget accounts for an increase in support needed from outside water counsel.

2018 GOALS ACHIEVED

In 2018, staff continued work to implement items from the 2016-2018 strategic plan and prepare for the 2018-2020 strategic plan. After careful consideration and planning, an organizational restructure was set in place for the forthcoming budget year. In addition, Town Board reviewed and amended an economic incentive agreement for the Mill public improvements. The Town also celebrated the 10-year anniversary of the 2008 tornado. Continuing the trend within the Town Manager's budget, multiple opportunities for growth, development and recognition for Windsor Employees took place. The training program's focus was on continuing education, teaching best practices and developing the next generation of leaders.

ORGANIZATIONAL 2019 GOALS AND OBJECTIVES

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

Our Mission

The TOWN of WINDSOR promotes community and hometown pride through sustainable, excellent and equitable delivery of services, in a fiscally responsible manner.

Our Vision

WINDSOR is the hub of Northern Colorado;
a safe, unique and special town that offers diverse cultural and recreation opportunities.

WINDSOR is recognized as a regional leader that demonstrates fiscal responsibility, environmental stewardship and strategic excellence.

A town that thinks big and embraces its hometown pride.

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

Strategic Plan Priorities

- *Economic Sustainability and Vibrancy*
- *Infrastructure*
- *Quality of Life*
- *Safety*
- *Small Town Feel*

Strategic Plan Areas of Focus

- *Water*
- *Trails and Open Space*
- *Downtown*
- *Facilities*

Some of the goals and objectives of the Executive and Judicial Department are quantified over the past year by the department's performance in the following chart. The chart reflects overall growth in the community.

TOWN MANAGER, TOWN BOARD & MUNICIPAL COURT PERFORMANCE INDICATORS						
	<i>Performance Indicators</i>	<i>2014</i>	<i>2015</i>	<i>2016</i>	<i>2017</i>	<i>2018 Projected</i>
Output	Municipal Court tickets processed	2,095	2,248	2,157	2885	2625
	Fines, Court Costs & DMV Fees	\$189,207	\$193,140	\$177,454	\$188,952	\$228,000
	Total Court Docket counts	2,767	3,011	2,847	3053	3400
	Ordinances / Resolutions passed	21/78	26/88	12/94	25/111	30/105
	Town Board Meetings	25	24	23	24	24
Efficiency	Gen. Fund Department Expenditures	\$471,273	\$603,405	\$728,420	\$626,901	\$796,094
	Expenditures as % of General Fund	3.7 %	4.4%	4.9%	3.8%	4.5%
	Population	Est. 22,619	Est. 23,351	Est. 24,572	Est. 25,327	Est. 26,360
	<i>Cost of Administrative Services per Citizen per year</i>	\$20.84	\$25.84	\$29.64	\$24.75	\$30.20
Effectiveness	New Utility Service Accounts	1518	1142	1089	1315	1425
	% of Statements mailed resulting in water shut offs	<1%	<1%	<1%	<1%	<1%

PERSONNEL SUMMARY					
<i>Position</i>	<i>2015</i>	<i>2016</i>	<i>2017</i>	<i>2018</i>	<i>2019 Planned</i>
Town Manager	1	1	1	1	1
Communications / Assistant to Town Manager	1	1	1	1	-
Administrative Analyst	-	-	-	-	1
Town Attorney	1	1	1	1	1
Town Prosecutor/Asst. to Town Attorney	0.75	0.75	0.75	0.75	0.75
TOTAL Full-Time Employees	3.75	3.75	3.75	3.75	3.75
Mayor and Town Board	7	7	7	7	7
Seasonal FTE***	-	0.05	0.05	0.05	0.05

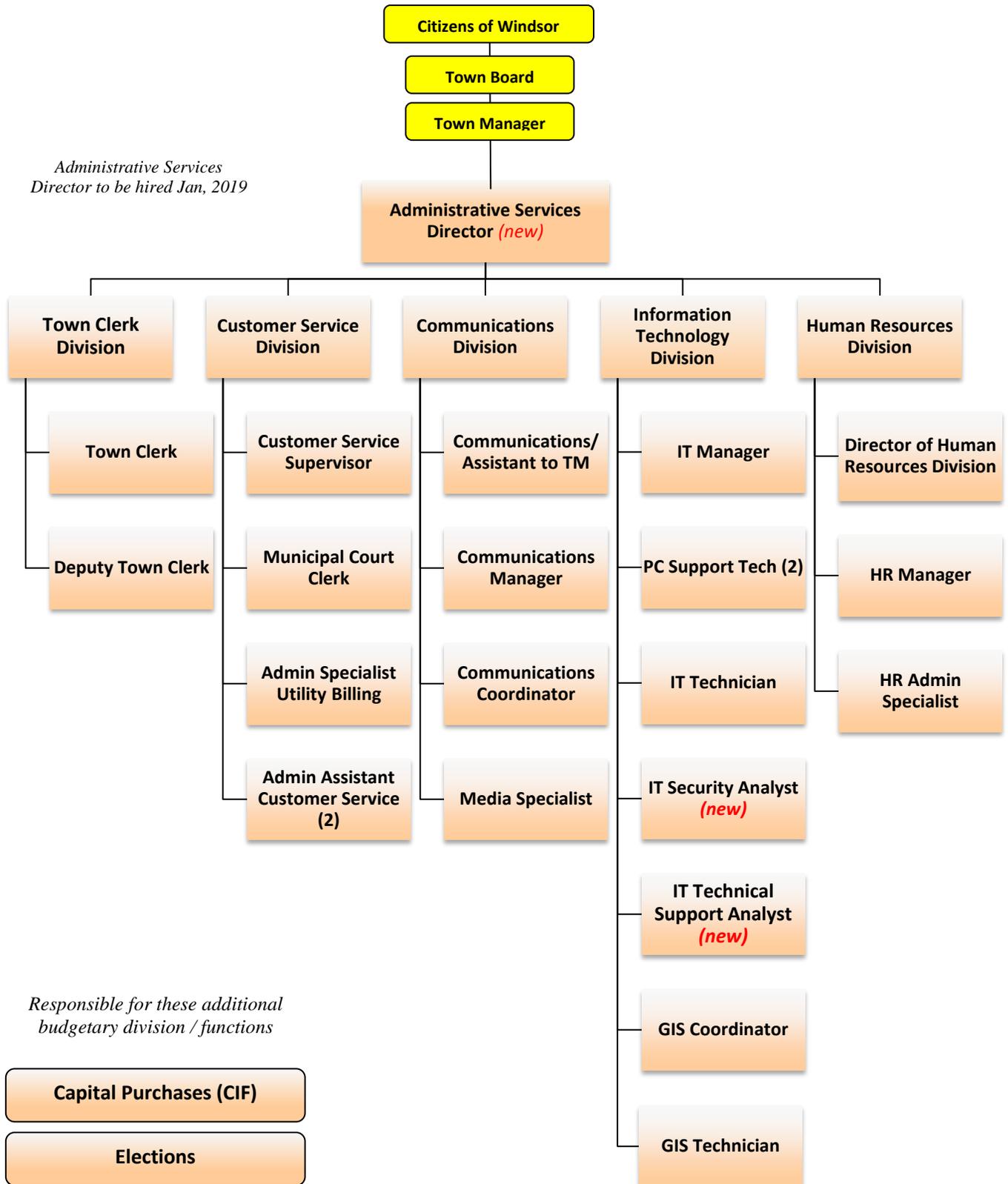
***Municipal Court Judge is not employees of the Town, but rather an outside professional, contracted by the Town to provide professional services on a regular basis.

*** For 2018-2019, an Intern (0.05 FTE) will help the Town Manager's department.

The Assistant to Town Manager position will not be filled in 2019. The Administrative Analyst is a new position for 2019.



Administrative Services Department



*Administrative Services
Director to be hired Jan, 2019*

*Responsible for these additional
budgetary division / functions*

- Capital Purchases (CIF)
- Elections

Operations

DEPARTMENT
ADMINISTRATIVE SERVICES

BUDGET SUMMARY				
REVENUE SOURCES	2017 ACTUAL	2018 BUDGET	2018 PROJECTED	2019 BUDGET
General Fund	\$ 1,404,048	\$ 1,642,219	\$ 1,514,543	\$ 1,828,008
Capital Improvement Fund (CIF)	-	2,432	1,607	10,650
Information Technology Fund (ITF)	1,474,854	1,455,912	1,188,514	2,420,221
TOTAL REVENUES	\$ 2,878,902	\$ 3,100,563	\$ 2,704,664	\$ 4,258,879
EXPENDITURES BY CATEGORY				
<u>Town Clerk & Customer Service - 410</u>				
Personnel	\$ 546,620	\$ 570,736	\$ 512,346	\$ 657,991
Operation & Maintenance	17,019	49,126	41,295	57,752
Small Equipment (CIF)	-	1,607	1,607	10,050
Interfund Transfer (for IT)	154,404	94,324	94,824	155,593
Interfund Transfer (for Facilities)	21,202	20,570	20,570	20,713
TOTAL TOWN CLERK & CUSTOMER SERVICE	\$ 739,245	\$ 736,362	\$ 670,642	\$ 902,099
<u>Human Resources - 416</u>				
Personnel	\$ 318,238	\$ 334,442	\$ 335,705	\$ 373,116
Operation & Maintenance	100,876	106,002	83,953	83,081
Interfund Transfer (for IT)	66,878	154,134	154,634	95,320
Interfund Transfer (for Facilities)	15,831	14,012	14,012	16,074
Small Equipment (CIF)	-	825	-	600
TOTAL HUMAN RESOURCES	\$ 501,822	\$ 609,415	\$ 588,304	\$ 568,191
<u>Communications- 417</u>				
Personnel	\$ 139,437	\$ 203,276	\$ 163,712	\$ 209,211
Operation & Maintenance	11,006	38,922	36,317	64,018
Interfund Transfer (for IT)	-	43,761	44,261	79,144
Interfund Transfer (for Facilities)	12,537	12,914	12,914	15,995
TOTAL COMMUNICATIONS	\$ 162,981	\$ 298,874	\$ 257,204	\$ 368,368
<u>Information Technology- 492</u>				
Personnel (ITF)	\$ 420,578	\$ 498,814	\$ 480,203	\$ 806,251
Operation & Maintenance (ITF)	834,148	869,120	621,037	1,067,170
Capital Outlay (ITF)	202,956	71,500	70,797	525,500
Interfund Transfer (for Facilities) (ITF)	17,173	16,477	16,477	21,300
TOTAL INFORMATION TECHNOLOGY	\$ 1,474,854	\$ 1,455,912	\$ 1,188,514	\$ 2,420,221
ALL TOTAL EXPENDITURES	\$ 2,878,902	\$ 3,100,563	\$ 2,704,664	\$ 4,258,879

ADMINISTRATIVE SERVICES DEPARTMENT

TOWN CLERK AND CUSTOMER SERVICE'S DIVISION OVERVIEW

The Clerk is the historian of the community and is responsible for recording Town Board proceedings, keeper of all ordinances, motions and resolutions set forth by the Board. It is the mission of the Town Clerk's Office to provide excellent customer service, record, integrate, preserve and disseminate Town information; to collect and provide licensing services; to conduct elections pursuant to applicable law, and to provide Board support in an efficient, effective and ethical manner.

Specific services provided by the Clerk's Office include staff support to the Town Manager and Town Board, conducting elections, administering liquor licenses, Town Board agenda and packet preparation; legal publishing and recordation of documents; records management including public requests and staff research; cemetery administration and coordination of advisory board recruitment, appointment and recognition processes.

Customer Service at the Town Hall includes service at the front desk where public can obtain information and conduct business in a variety of services such as utility billing, building permits, municipal court, sales tax, business licensing, planning and engineering. Customer Service also provides various administrative support services to departments and manages the general office functions within Town Hall.

RESPONSIBILITIES

Serves the Mayor, Town Board, Town Manager, and all town departments; also customer service in the following areas:

- Building Permits
- Cemetery/Burials
- Records Management
- Elections
- Liquor Licenses
- Municipal Code
- Municipal Court
- Utility Services
- Administrative Support Services

BUDGET TRENDS / RELATIONSHIP TO STRATEGIC PLAN & CITIZEN SURVEY

In the Citizen Survey, Customer Service is rated 83% positively among our residents. This trend continues throughout previous surveys and is similar to the national benchmark. Moving forward, the key is to keep this rating high. Strategies include continued training for front line employees who interact with the public frequently and analyzing current processes to assure efficiencies are in place.

2018 GOALS ACHIEVED

Goal: Successful administration of the April 3, 2018 Municipal election. Success is measured by meeting election deadlines, 25% voter turnout, balanced Statement of Ballots, and swearing in of new Board Members at the regular meeting following the certification of election.

Actions: Actions included verifying election and candidate information for the election cycle: 2018 election calendar, updating petitions & forms and candidate packets. Timelines, deadlines and applicable forms for completion were communicated to staff, candidates, citizens and the public through print and social media.

Results: The 2018 Municipal Election was held by mail ballot and all set election deadlines were met. Voter turnout was 25.36%, which exceeded the 25% goal. The Statement of Ballots was balanced by the appointed election judges on April 3, 2018. New Board Members were sworn in at the regular Town Board Meeting on April 23, 2018.

TOWN CLERK AND CUSTOMER SERVICE 2019 GOALS AND OBJECTIVES

Town Clerk

- Implement agenda management system for all Boards and Commissions;
- 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;
- Adminstrate records management policies and procedures for all departments;
- Provide exceptional support to Mayor and Town Board as required; attend all Town Board meetings and complete minutes;
- Coordinate Advisory Board recruitment and appointments, publication of packets and recordation of meeting minutes;
- Administer liquor licensing and cemetery functions as required;
- Promote and encourage training to enhance department functions;
- Implement new cemetery administration software;
- 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 and for succession planning;
- Organize and promote Customer Service website information for online use;
- Continue to support and promote water conservation efforts and strengthen conservation education in compliance with the 2016 Water Conservation Plan;
- Implement new court system software.

These goals and objectives are quantified over the past year by the division’s performance in the following chart.

CLERK & CUSTOMER SERVICE PERFORMANCE INDICATORS						
Performance Indicators		2013	2014	2015	2016	2017
Output	Liquor Licensing Actions	59	71	69	51	49
	Attend Town Board Meetings / Record Minutes	21	23	24	23	24
	Ordinances / Resolutions passed	21/78	24/80	26/88	12/94	24/112
	Work Orders Processed	7,262	3,216*	3668	4244	4823
	Average Monthly Utility Statements Mailed	8,433	8,135	7,934	9,298	10,834
	Late/Delinquent Notices Mailed	3,730	3,173	3743	3840	4100
Efficiency	Registered Voters	12,695	15,925	16,272	18,317	17,850
	Gen. Fund Town Clerk Division Expenditures	\$534,839	\$595,820	\$605,660	\$698,321	\$739,245
	Expenditures as % of General Fund	4.4%	4.7%	4.4%	4.7%	4.5%
	Population	Est. 21,406	Est. 22,619	Est. 23,351	Est. 24,572	Est. 25,327
	Cost of Customer Services per Citizen per year	\$24.99	\$26.34	\$25.94	\$28.42	\$29.19
Effectiveness	Closing Estimates for Title Companies	502	534	786	1027	1385
	New Utility Service Accounts	441	1518	1142	1089	1536
	% of Statements mailed resulting in water shut offs	<1%	<1%	<1%	<1%	<1%

*Work orders processed are lower beginning 2014 with streamlining processes.

PERSONNEL SUMMARY						
<i>Position</i>	<i>2014</i>	<i>2015</i>	<i>2016</i>	<i>2017</i>	<i>2018</i>	<i>2019 Planned</i>
Administrative Services Director	-	-	-	-	-	1
Town Clerk	1	1	1	1	1	1
Deputy Town Clerk	1	1	1	1	1	1
Customer Service Supervisor	1	1	1	1	1	1
Customer Service Representatives*	4	5	5	5	5	4
TOTAL Full-Time Employees	7	8	8	8	8	8
Part-Time Employees	-	-	-	-	0.60FTE	0.60FTE
Season Employees**	0.32 FTE					

*Customer Service Representatives include Municipal Court Clerk, Administrative Specialist (Utility Billing), and two Administrative Assistants (Customer Service). The Permit Technician was transferred to the Planning Division in 2019

**Cooperative Office Education (COE) Student

The permit technician, previously in this division, now reports to the Planning division.
The Administrative Services Director will be hired in January 2019 to oversee this division.

ADMINISTRATIVE SERVICES DEPARTMENT

HUMAN RESOURCES DIVISION OVERVIEW

Through strategic partnerships and collaboration, The Human Resources (HR) Division, works to provide valuable programs and services that create a work environment of employee empowerment and involvement. HR recruits, develops, and retains a high performing and diverse workforce. The focus strives for a safe and productive work environment, and to provide our employees with the tools necessary to meet our customers' needs and a culture of P.R.I.D.E.

RESPONSIBILITIES

The Human Resources (HR) Division is responsible for comprehensive HR program(s), including:

- Talent Acquisition (recruitment and staffing)
- Employment and Orientation Services
- Employee Development and Training
- Organizational Development and Change Management
- Policy Development and Administration
- Benefit(s) Management and Administration
- Succession/Workforce Planning
- Classification and Compensation
- Employee and Labor Relations
- Maintenance of Personnel Records
- Performance Management
- Recognition, Appreciation, and Award Programs
- Retention
- Employee Grievance Process
- Regulatory Compliance

HR is committed to providing high quality service to all prospective, current and past employees, internal and external customers, and to treating such individuals with respect. Our values:

- Promote honesty, integrity, and trust

- Professionalism
- Customer-focused service
- Foster teamwork
- Open and effective communication
- Accurate and reliable information
- Embrace change and innovation
- Champion employee development
- Model leadership

BUDGET TRENDS / RELATIONSHIP TO STRATEGIC PLAN & CITIZEN SURVEY

The Human Resources (HR) Division is composed of staff members in an environment in which are indicative of a strong commitment to the Town of Windsor by ensuring alignment around the town's vision, mission, priorities and goals.

- Help leaders clearly identify the people component(s) of the strategy
- Keep culture top of mind
- Keep employees engaged around the strategy and other changes ahead
- Creating and executing strategies and plans necessary to lead and communicate the town's vision, mission, priorities and goals
- Excellent internal and external customer service in a fiscally responsible manner

HR works with the team to execute the various aspects of the strategic plan, such as:

- Communicating and supporting a culture of respect and trust (pay study review, consulting, employee engagement survey, employee appreciation)
- Attracting and hiring the right individuals (talent acquisition & retention, job fairs, networking and screening, onboarding)
- Facilitating opportunities for new learning and growth (employee development & training, online learning & training materials)
- Contributing to job satisfaction (employee and labor relations, compensation, recognition & appreciation, employee development & training, organizational development & change management)

2018 GOALS ACHIEVED

The Human Resources Division's accomplishments in 2018 included:

- ✓ Performance Management: revised the Town's performance evaluation tools and process
- ✓ Classification and Compensation: initiated the Pay Study in October 2018
- ✓ Safety: Created a new position within the Public Works Division – Safety & Risk Management: Risk Manager
- ✓ Benefit(s) Management and Administration: Included an additional medical plan option with Kaiser- HMO40 for 2019
- ✓ Talent Acquisition: implementation of the new Applicant Tracking System on 11/20/2018
- ✓ Hired new Director of Human Resources and Human Resources Manager in late 2018

HUMAN RESOURCES DIVISION 2019 GOALS AND OBJECTIVES

2019 HR goals include the following:

1. Employee Relations and Retention: Employee Engagement Survey will be conducted in early 2019 to measure the engagement level of our employees. The information obtained from the assessment

will allow the Town of Windsor to identify strengths and opportunities for improving engagement in the organization.

2. **Organizational Development and Change Management:** The Town of Windsor will undergo an organizational restructure including three newly implemented positions consisting of Administrative Services Director, Community Development Director, and Public Services Director.
3. **Succession and Workforce Planning:** Some tenured employees will be retiring in 2019. HR will facilitate the recruitment of their successors, and assist with the proper onboarding and training for new employees.
4. **Employee Development and Training:** 2019 Windsor Academy - the Town of Windsor is committed to our employee's career and professional growth, and development, by providing resources and tools to help them be more productive, responsive, engaged and insightful.
5. **Classification and Compensation / Retention:** Pay Study Results and implementation for determining/managing pay equity, employee retention and staying competitive within the job market(s). Position Descriptions will be revised.
6. **Policy Development and Regulatory Compliance:** The Employee Handbook will have a complete revision in an effort to clearly define and communicate the expectations and policies of the town.
7. **Employee Relations and Retention:** Stay Interviews will be conducted in 2019.
8. **Talent Acquisition:** New hire orientation revitalization and design/implement an Assessment Center for hiring tools and upper management.

Some of the goals and objectives of this department are quantified over the past year by the division's performance in the following chart.

<i>HUMAN RESOURCES DIVISION PERFORMANCE INDICATORS</i>							
<i>Performance Indicators</i>		<i>2013</i>	<i>2014</i>	<i>2015</i>	<i>2016</i>	<i>2017</i>	<i>2018 Projected</i>
Output	Recruitment & Selection						
	Turnover %	19%	16%	13%	15%	14%	27%
	Time to fill positions	29 days	33 days	35 days	50 days	60 days	60 days
Efficiency	Gen. Fund Human Resources Dept Participation	\$316,077	\$348,125	\$359,745	\$406,420	\$501,822	\$588,304
	Expenditures as % of General Fund	2.62%	2.72%	2.61%	2.71%	3.06%	3.34%
	Total Budgeted Full-Time Employees (FTE)	99	104	109.75	126.88	134.51	146.25
	<i>Cost of Human Resources Services per FTE</i>	\$3,193	\$3,347	\$3,278	\$3,203	\$3,731	\$4,023
	Total Actual Full-Time Employees (FTE)	98	103	110.37	123.58	137.25	157.25
	<i>FTEs as a % of Revenue</i>	0.00027%	0.00024%	0.00017%	0.00017%	0.00016%	0.00024%
	Average operating cost per FTE	\$167,062	\$180,735	\$176,205	\$179,375	\$198,984	\$189,674
	Personal Services as % of operating costs	50%	47%	49%	48%	46%	47%
Effectiveness	Wellness Programs % of participation	76.6%	77%	75%	75%	76.6%	78%
	Employee Satisfaction - # Formal Complaints	12	7	7	5	12	7
	Benefits - % employees participating in benefits	100%	100%	100%	100%	100%	100%

PERSONNEL SUMMARY						
<i>Position</i>	<i>2014</i>	<i>2015</i>	<i>2016</i>	<i>2017</i>	<i>2018</i>	<i>Planned 2019</i>
Director Human Resources	1	1	1	1	1	1
Human Resources Assistant/	1	1	1	1	-	-
Human Resources Manager	-	-	-	-	1	1
Admin Specialist HR/Recruitment	1	1	1	1	1	1
TOTAL Full-Time Employees	3	3	3	3	3	3

There are no changes in personnel in the Human Resources Division for 2019.

The Administrative Services Director will be hired in January 2019 to oversee this division.

ADMINISTRATIVE SERVICES DEPARTMENT
COMMUNICATIONS DIVISION OVERVIEW

The Communications Division serves to provide internal and external stakeholders with essential information about Windsor’s municipal and recreational services and programs. The team functions to develop website content, curate various print and social media messages, create and distribute town updates through public relations efforts, photograph and promote events, and broadcast meetings and other information on the WTV8 television station. All of these efforts provide transparency essential to local government and enhances citizen engagement in the town’s service offerings and decision-making efforts.

RESPONSIBILITIES

- The Communications Division is responsible for the following efforts, which includes:
- Providing strategic internal and external written and visual communications services
- Distributing topical information that is accurate and timely to local, regional, and national audiences as appropriate
- Serving as the local, regional and national media agency liaison for the town
- Executing various strategic communications to connect and engage residents with their local government
- Promoting a safe, unique and special town with a diverse offering of cultural and recreational opportunities
- Positioning Windsor as a regional leader that demonstrates fiscal responsibility, environmental stewardship, and strategic excellence
- Operating the WTV8 station, which includes generating dynamic content, and videotaping live media broadcasts of Town Board and Planning meetings.
- Identifying and communicating with key stakeholders on various projects and initiatives.

BUDGET TRENDS / RELATIONSHIP TO STRATEGIC PLAN & CITIZEN SURVEY

- The Communications Division faces staffing challenges if it’s going to properly support the town’s strategic focus. Attracting and retaining high skilled professionals with a talent to keep up with the demands of ever-changing technical and administrative responsibilities will be difficult.
- To position Windsor as a regional leader, the Communications Division must generate as much communications as the two counties it straddles and the three larger surrounding communities. For that reason, cities and towns are placing more value on communications and growing their marketing communication teams.
- Adding staff to the division would enhance the quality of communications being distributed and offer flexibility for projects, not currently supported by the division.

- In terms of safety, the Communications Division serves the function of disseminating emergency alerts and information to the public. Regular safety messages are positioned to raise awareness of vital trends and topics.
- In terms of quality of life, the Communications Division positions the town as the premier destination to live, work and play by promoting services and events.
- In terms of small town feel, the Communications Division aims to increase resident awareness of municipal services and events while engaging the public in the town’s decision-making processes. This includes promoting public meetings, creating surveys and collecting data for decision makers.
- In terms of infrastructure, the Communications Division publicizes information that includes but is not limited to all projects defined in the town’s Strategic and Comprehensive plans. This includes trail and open space acquisition, road improvements, water rate changes, and working with our Downtown Development Authority partner to communicate the downtown expansion project.
- Emerging technology and industry sensitivities also complicate this area’s budget. The emergence of social media as a potential liability has created the need for archiving software while the availability of seemingly free visual resources has created copyright vulnerabilities.

2018 GOALS ACHIEVED

The Communication Division’s accomplishments in 2018 included the following:

- Through the successful implementation of a community engagement campaign, the Town Board was able to collect resident feedback for the development of its 2018-2023 Strategic Plan.
- On a monthly basis from 2016-mid-2018, YouTube warned the Communications Division about copyright violations and threatened to ban its livestream video feed for 90 days if Windsor’s team failed to resolve the issue. As a result, in August 2018, YouTube banned Windsor’s WTV8 from live streaming meeting content. To avoid future violations, the team researched and scrubbed the town’s YouTube channel for illicit content going back to 2013. The scrub—in addition to a division policy change—has ceased all copyright-related threats.
- Successfully launched Windsor’s “Inside Look” monthly video news brief and re-launched a monthly events calendar video.
- Showed sizeable growth across all social media platforms.
- Revised project request forms through the town’s project management software to make it easier for staff to ask for assistance and to improve quality of tracking.
- Reassigned 1FTE to support Recreation and Cultural division communication efforts.
- Revised town logo package to include registration mark.

COMMUNICATIONS DIVISION 2019 GOALS AND OBJECTIVES

2019 Communications goals include the following:

1. Citizen Survey: Working with the Town Clerk and a third-party provider to collect data related to the bi-annual citizen survey.
2. Website Refresh: The Town of Windsor will undergo a thorough web audit and website refresh with a focus on improving web structure, accessibility, and metadata/search functions.
3. Project Tracking: Pull data that either supports or dismisses need for additional staff support.
4. Employee Development: Encourage webinars and training to stay ahead of industry changes.
5. Newsletter: Aim to print at least (2) 16pg. newsletters and (1) annual report in 2019. Try to create an additional (4) digital newsletters and encourage resident access.

6. SMS and Email Notification Lists: Show measurable growth in subscribers to Windsor’s “notifyme” system.
7. Policy Development: Revisit and revise the town’s current social media policy to align with growing protection trends and industry concerns.
8. Implement Social Media Archiving System: Stay Interviews will be conducted in 2019.
9. YourGov Replacement: Work with IT and key internal stakeholders to identify a replacement for the YourGov system.

Some of the goals and objectives of this division are quantified over the past year by the division’s performance in the following chart.

COMMUNICATIONS DIVISION PERFORMANCE INDICATORS					
Performance Indicators		2015	2016	2017	2018 Projected
Output	Work Orders Processed	-	-	205	315
	Annual Reports	-	-	Yes	Yes
	PRC Activity Guide (Contracted in 2018)	-	-	3	3
	Press Releases	-	-	93	71
	Traffic Alerts	-	-	54	32
	Newsletters	-	-	-	1
	Videos Produced	-	-	18	25
	Bill Inserts	-	-	8	7
	Rack Cards/Pamphlets	-	-	2	4
Efficiency	Gen. Fund Communications Expenditures	-	-	\$162,981	\$257,204
	Expenditures as % of General Fund	-	-	0.1%	1.4%
	Population	-	-	Est. 25,327	Est. 26,360
	<i>Cost of Communications per Citizen per year</i>	-	-	\$6.44	\$9.76
Effectiveness	Website Pageviews	-	-	-	1,136,217
	Website Unique Pageviews	-	-	-	714,277
	Twitter Followers	-	-	-	1,374
	Nextdoor Subscribers	-	-	-	9,018
	Facebook Followers	-	-	-	7,278
	Instagram Followers	-	-	-	1,065
	Town News Center Subscribers	-	-	424	529

PERSONNEL SUMMARY						
Position		2017	2018	Planned 2019		
Communications Manager		1	1	1		
Communications Coordinator		-	1	1		
TOTAL Full-Time Employees		1	2	2		
Part-Time Employees*		0.75 FTE	1.16 FTE	1.16 FTE		

The Communications Division will now be in the Administrative Services Department for 2019 (previously in the Town Manager’s Department)

*Communications plans for a media specialist part-time (0.7 FTE) and an Intern for Communications (0.46 FTE) in 2019.

There are no changes in personnel in the Communications Division for 2019.

The Administrative Services Director will be hired in January 2019

ADMINISTRATIVE SERVICES DEPARTMENT

INFORMATION TECHNOLOGY DIVISION OVERVIEW

The Information Technology (IT) Division plays a strategic role in managing technology through innovation, policies, and programs that connect and allow employee collaboration via the Town’s network. IT manages the network, computers, mobile devices, software, geospatial systems, and security of information. Team members serve as key advisors to management, facilitating and encouraging adoption and best practices for information sharing.

RESPONSIBILITIES

- Information Security
- Access Control
- Geospatial Information Systems
- IT Asset and Configuration Management
- Network and Server Management
- Computer and Device Management
- Software Management
- Business Intelligence and Analytics
- IT Training
- IT Customer Support
- On Call Support (24x7)
- Broadband Project Coordination
- IT Project Management
- IT Vendor Management

BUDGET TRENDS / RELATIONSHIP TO STRATEGIC PLAN & CITIZEN SURVEY

The IT Division is composed of staff members who have a strong commitment to the Town of Windsor. IT ensures our leaders understand how technology can help achieve the Town’s mission, vision, and strategies. IT works with the entire team to execute the various aspects of the strategic plan, especially in support of Safety, which is one of the top three values of Citizens, top two key areas of focus in the Annual Report, and a top priority in the Strategic Plan. IT is committed to improving the safety and security of our employees and citizens through the use of technology.

IT has several human capital management priorities, opportunities and challenges in the future.

- Emergency Operations Center: Enable Windsor Police Department (WPD) to be capable of being a secondary backup location for the Town as well as a failover location for the Town network.
- Fiber for PRC: Extend network capabilities to various locations (AHC, Boardwalk Park, Chimney Park Pool, Cemetery, Eastman Park, New Parks Location).
- Cemetery Software: Replace existing software as it will no longer be supported.
- Smart Cards: Enable multi-factor authentication capability to Town employees to enhance security and reduce security risks.
- Access Control: Add security access control to several Town locations (WPD, Parks, Town Hall, PW).
- Offsite Storage: Add offsite, completely separate storage for Town critical data to prevent ransomware or other security risk.
- Router Replacement: Update routers at Town Hall and WPD
- Security Tools: Add new software to provide better security on computers and mobile devices
- SQL Licensing: Add another SQL license to our network
- ePrep Software: Software for PRC business intelligence and analytics
- Drone: Add a drone to be used to crowd control and monitoring to understand Town facility usage
- SOOFA: Add 2 benches to Boardwalk Park to capture information about park usage

2018 GOALS ACHIEVED

1. AVL Equipment – Added wireless capabilities to Public Works vehicles to allow for tracking of snow removal.
2. Firewall Replacement – Replaced Firewall with more advanced technology to better enable security protection of incoming and outgoing traffic.

- GPS Hardware Upgrade – Upgraded the GPS Hardware to allow for better mapping capabilities for various departmental needs

INFORMATION TECHNOLOGY DIVISION 2019 GOALS AND OBJECTIVES

2019 Information and Technology goals include the following:

- SAFETY:** Enhance the safety of citizens and employees by increasing access control capabilities to include video surveillance at some locations in Town.
- SECURITY:** Continue to improve security of information by adding a new security-focused staff member, improving software, and lessening security risks and vulnerabilities.
- BUSINESS INTELLIGENCE:** Start advancing the understanding of Town data and information in order to enable leaders to understand resources, metrics, and budgets to enhance business decisions.

Some of the goals and objectives of this division are quantified over the past year by the division’s performance in the following chart.

INFORMATION TECHNOLOGY PERFORMANCE INDICATORS

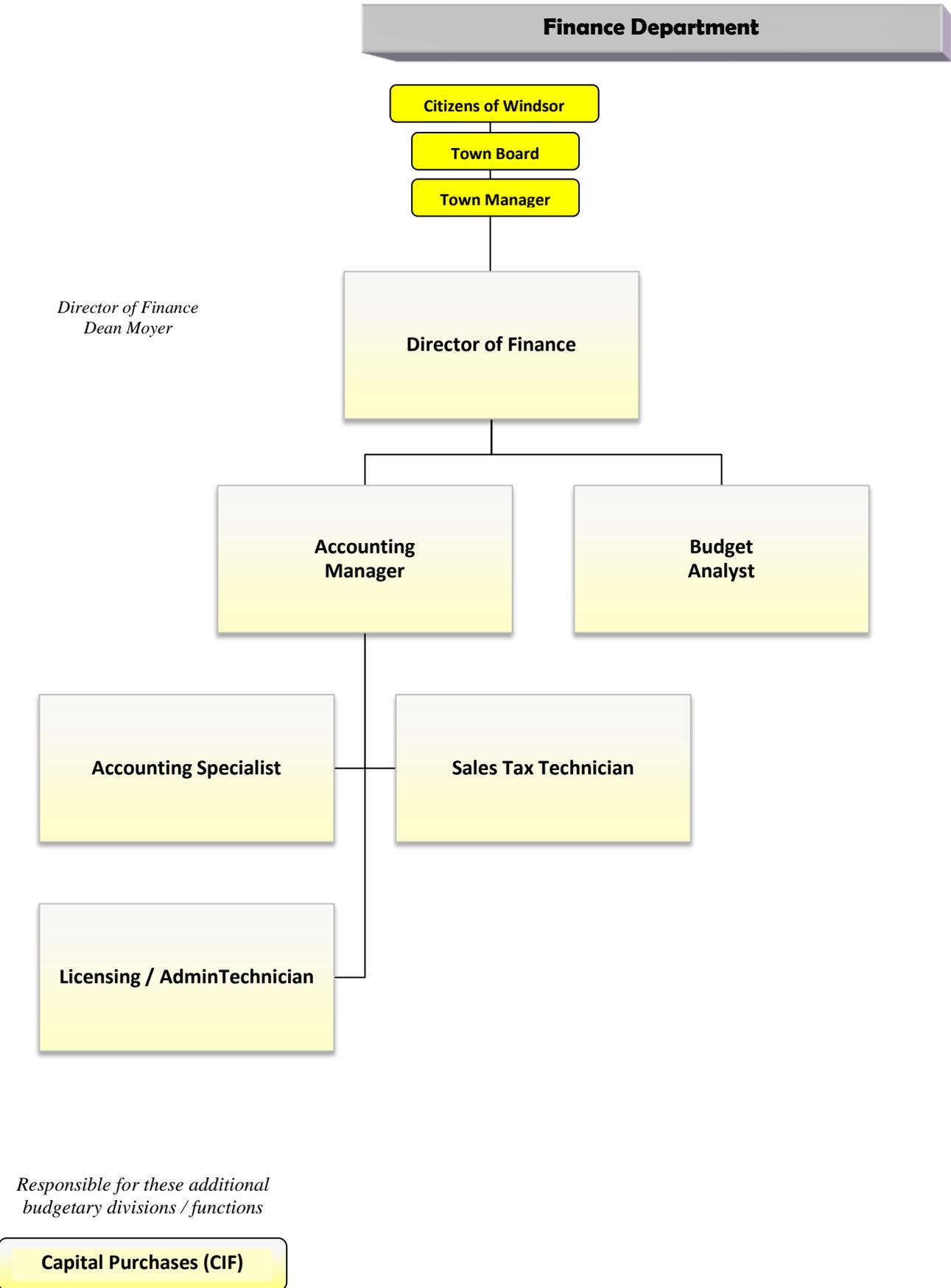
Performance Indicators		2015	2016	2017	2018 Projected	2019 Planned
Output	Internet Actions				104,021,706	120,000,000
	Emails Processed				1,702,489	1,900,000
	Computers Purchased	55	56	44	46	61
	Computers on the Network	183	202	211	244	260
	Users on Network	210	208	223	256	290
Efficiency	Total Expenditures	\$995,057	\$1,266,390	\$1,474,854	\$1,188,514	\$2,420,221
	Population	Est. 23,351	Est. 24,572	Est. 25,327	Est. 26,360	Est. 27,434
	Cost of Information Technology per Citizen per year	\$42,61	\$51,54	\$58,23	\$45,09	\$88,219
Effectiveness	Work Orders Processed			2055	2560	3000
	Software Updates				40	55
	Backups performed				400	450
	Security breaches stopped				21,462,237	25,000,000

PERSONNEL SUMMARY

Position	2014	2015	2016	2017	2018	2019 Planned
IT Manager		-	1	1	1	1
GIS Coordinator		1	1	1	1	1
GIS Technician		-	-	-	-	1
IT Technician		1	1	1	1	1
IT Technical Support Analyst		-	-	-	-	1
IT Security Analyst		-	-	-	-	1
PC Support Technician		2	2	2	2	2
TOTAL Full-Time Employees	-	4	5	5	5	8
PT Employees	-	-	-	0.6 FTE	0.6 FTE	0.7 FTE

Beginning 2019 the Information Technology Division will report to the Administrative Services Department (previously in Finance).

The Information Technology Division added 2 new FTE: IT Technical Support Analyst and an IT Security Analyst. The GIS Technician went from part-time to full-time and a part-time IT Intern will be hired in 2019. The Administrative Services Director will be hired in January 2019 to oversee this division.



Responsible for these additional budgetary divisions / functions

Capital Purchases (CIF)

DEPARTMENT
FINANCE

BUDGET SUMMARY

REVENUE SOURCES	2017 ACTUAL	2018 BUDGET	2018 PROJECTED	2019 BUDGET
General Fund	\$ 789,999	\$ 816,538	\$ 806,109	\$ 985,534
Capital Improvement Fund (CIF)	178,182	-	-	632,500
TOTAL REVENUES	\$ 968,181	\$ 816,538	\$ 806,109	\$ 1,618,034

EXPENDITURES BY CATEGORY

Finance - 415				
Personnel	\$ 535,992	\$ 584,335	\$ 574,118	\$ 627,146
Operation & Maintenance	125,303	147,084	146,371	229,642
Interfund Transfer (for IT)	108,539	66,342	66,842	109,470
Interfund Transfer (for Facilities)	20,166	18,778	18,778	19,276
Small Equipment (CIF)	3,186	-	-	-
Interfund Transfer (for IT) (CIF)	174,996	-	-	632,500
TOTAL FINANCE	\$ 968,181	\$ 816,538	\$ 806,109	\$ 1,618,034
ALL TOTAL EXPENDITURES	\$ 968,181	\$ 816,538	\$ 806,109	\$ 1,618,034

FINANCE OVERVIEW

The Finance Department oversees a variety of financial functions provided to all Town departments and residents as well as internal custodial and facility maintenance support.

The Finance Department consists of these three divisions:

- Accounting and Finance Division
- Budgeting and Financial Reporting Division
- Sales Tax and Revenue Division

RESPONSIBILITIES

- Annual preparation of the budget and capital improvements program
- Preparation of Annual Audit and Financial Report
- Processing of payable and receivable accounts
- Payroll processing
- Maintenance of Town inventory and capital assets
- Sales Tax and business licenses

BUDGET TRENDS / RELATIONSHIP TO STRATEGIC PLAN & CITIZEN SURVEY

In 2019, the Finance Department looks to maintain and improve operations. Staff will examine the options to implement online sales tax filing and payment, thus reducing printing expenses. The department will work on a more robust purchasing program.

2018 GOALS ACHIEVED

- Infrastructure
 1. Northern Integrated Supply Project (NISP) – Met with other participants and selected a financial consulting firm to help participants finance their portion of the NISP.

2. Northern Integrated Supply Project (NISP) – Contracted with consulting firm to gather data and produce a ten-year rate structure to pay for our portion of NISP.
- Economic Sustainability and Vibrancy
 1. Provided funding in 2019 Budget to provide incentives for reconstruction of the Mill downtown.
 2. Provided funding in 2018 to help the DDA purchase land in the downtown area. provide incentives for reconstruction of the Mill downtown.

FINANCE 2019 GOALS AND OBJECTIVES

Some of the goals of the 2018-2023 Strategic Plan directly involve the Finance Department for 2019. The objectives as well as steps to accomplish them as they appear in the budget are described below.

- Revise water fee structure – working with a consultant to determine how to pay for NISP, a regional water treatment plant and possibly a Reverse Osmosis Water Treatment Plant.
- Facilities – use CIP planning process to pay for a Parks and Recreation Maintenance Facility.

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

Some of the goals and objectives of this department are quantified over the past year by the department’s performance in the following chart reflecting steady growth.

FINANCE DEPARTMENT PERFORMANCE INDICATORS

<i>Performance Indicators</i>		<i>2013</i>	<i>2014</i>	<i>2015</i>	<i>2016</i>	<i>2017</i>
Output	Accounts Payable Checks Processed	3542	4102	3978	3758	4314
	Payroll Checks Processed	5450	5552	4973	5489	6184
	Sales Tax Licenses	1304	1319	1575	1676	1681
	Total Annual Budget	\$32,104,148	\$38,746,606	\$52,939,076	\$57,404,716	\$57,013,463
Efficiency	New Hires Processed (<i>FTE and Seasonal Combined</i>)	156	147	101	141	129
	Failure to File Sales Tax Assessments mailed	514	439	503	938	550
	% of Actual Revenues to Budgeted Revenues	114%	112%	113%	160%	153%
Effectiveness	Failure to File Sales Tax accounts requiring Municipal Court Action	0	0	0	0	0
	Fixed Asset Additions by Ledger Entry	301	328	361	776	644
	Financial Statements to Comply w/GASB 34	Yes	Yes	Yes	Yes	Yes
	Investment Portfolio Weighted Ave. Interest Rate	0.80%	1.06%	.65%	1.18%	1.23%
	% Gen. Fund unrestricted Fund Balance to Total Gen. Fund Revenue	50%	58%	60%	60%	59%
	GFOA Distinguished Budget Award	Yes	Yes	Yes	Yes	Yes
	Annual Audit Opinion	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified

Operations

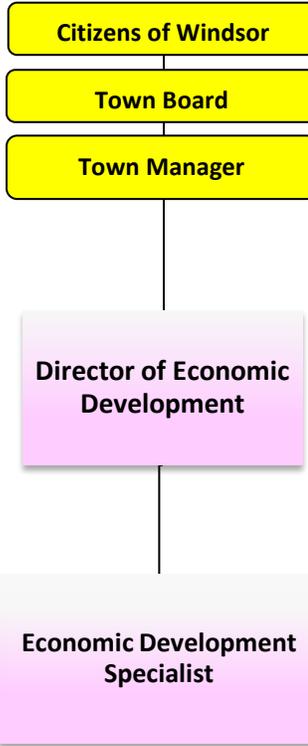
<i>PERSONNEL SUMMARY</i>						
<i>Position</i>	<i>2014</i>	<i>2015</i>	<i>2016</i>	<i>2017</i>	<i>2018</i>	<i>2019 Planned</i>
Director	1	1	1	1	1	1
Accounting Manager	1	1	1	1	1	1
Budget Analyst	1	1	1	1	1	1
Sales Tax Technician	1	1	1	1	1	1
Accounting Specialist	1	1	1	1	1	1
Licensing/Admin Technician*	-	-	-	-	1	1
TOTAL Full-Time Employees	5	5	5	5	6	6
PT Employees*	-	-	-	0.7 FTE	-	-

* Sales Tax Assistant moved to full-time Licensing/Administrative Technician position in 2018

Information Technology moved from the Finance Department to the new Administrative Services Department for 2019.

The Accounting Coordinator changed to an Accounting Specialist in 2019. No other personnel changes are noted for 2019.

Economic Development Department



*Director of Economic Development
Stacy Miller*

*Responsible for these additional
budgetary division / functions*

Capital Purchases (CIF)

**Economic Development
Incentive Fund (EDIF)**

DEPARTMENT
ECONOMIC DEVELOPMENT DEPARTMENT

BUDGET SUMMARY					
REVENUE SOURCES	2017 ACTUAL	2018 BUDGET	2018 PROJECTED	2019 BUDGET	
General Fund	\$ 372,733	\$ 351,593	\$ 339,010	\$ 502,719	
Capital Improvement Fund (CIF)	-	-	-	1,000	
Economic Dev. Incentive Fund	81,678	-	54,400	40,004	
TOTAL REVENUES	\$ 454,411	\$ 351,593	\$ 393,410	\$ 543,723	
<u>Economic Development 420</u>					
Personnel	\$ 210,170	\$ 231,555	\$ 226,236	\$ 246,126	
Operation & Maintenance	50,195	70,835	63,071	111,146	
Interfund Transfer (for IT)	31,859	13,761	14,261	34,279	
Interfund Transfer (for Facilities)	7,711	6,527	6,527	7,801	
Small Equipment (CIF)	-	-	-	1,000	
Interfund Transfer (for Ec Dev Incentive)	72,798	28,916	28,916	103,366	
TOTAL ECONOMIC DEVELOPMENT	\$ 372,733	\$ 351,593	\$ 339,010	\$ 503,719	
<u>Economic Dev. Incentive Fund</u>					
Interfund Transfer	\$ 81,678	\$ -	\$ 54,400	\$ 40,004	
TOTAL ECONOMIC DEV. INCENTIVE FUND	\$ 81,678	\$ -	\$ 54,400	\$ 40,004	
ALL TOTAL EXPENDITURES	\$ 454,411	\$ 351,593	\$ 393,410	\$ 543,723	

ECONOMIC DEVELOPMENT DEPARTMENT OVERVIEW

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

RESPONSIBILITIES

- Act as the Town liaison and ombudsman/business advocate between the Town and local industry
- Facilitate, develop and coordinate business development programs to support, retain, expand industry
- Recruit and market to new businesses to enhance local economy and diversity of services and products
- Develops policy and procedures; creates/encourages positive public/community relations and advocates for local businesses
- Respond to any general business attraction or business retention & expansion economic development requests
- Provide on-going customized assistance from the Town and partnering organizations

BUDGET TRENDS / RELATIONSHIP TO STRATEGIC PLAN & CITIZEN SURVEY

Northern Colorado continues to be an attractive place for new residents and businesses. The Economic Development Department will work with business prospects and any local business looking to expand in 2019. Staff will focus on attraction prospect leads from all sources including, state, regional and local sources. A focus on attracting additional retail businesses could be prevalent in 2019 as well. One of the top goals for our department will be to create and highlight retail areas in Windsor by creating a sense of place to help draw retailers in.

2018 GOALS ACHIEVED

So far in 2018, The Economic Development Department was able to assist multiple companies across several industries who invested/created:

- Over \$77 million in investment
- 217 new jobs and 1,176 retained
- Over \$9.8 million in total annual payroll with average salary of \$102,000
- Over 74,000 sq. ft. of space built or acquired

Also finalized in the Economic Development Department in 2018 was the creation of Business Listening Sessions for existing businesses. This no agenda program is meant to reach out to our existing companies, listen to them and see if there is anything our department can help with.

ECONOMIC DEVELOPMENT 2019 GOALS AND OBJECTIVES

Downtown

Windsor Economic Development will continue to work with the Downtown and focus on additional retail attraction.

The priorities in this area are economic sustainability and vibrancy, quality of life and infrastructure.

Initiative

- Expand downtown
- Parking structure
- Restaurants
- Cultural Center
- Walkability

Some of the goals and objectives of this department are quantified over the past year by the department’s performance in the following chart, reflecting a growing community.

ECONOMIC DEVELOPMENT PERFORMANCE INDICATORS

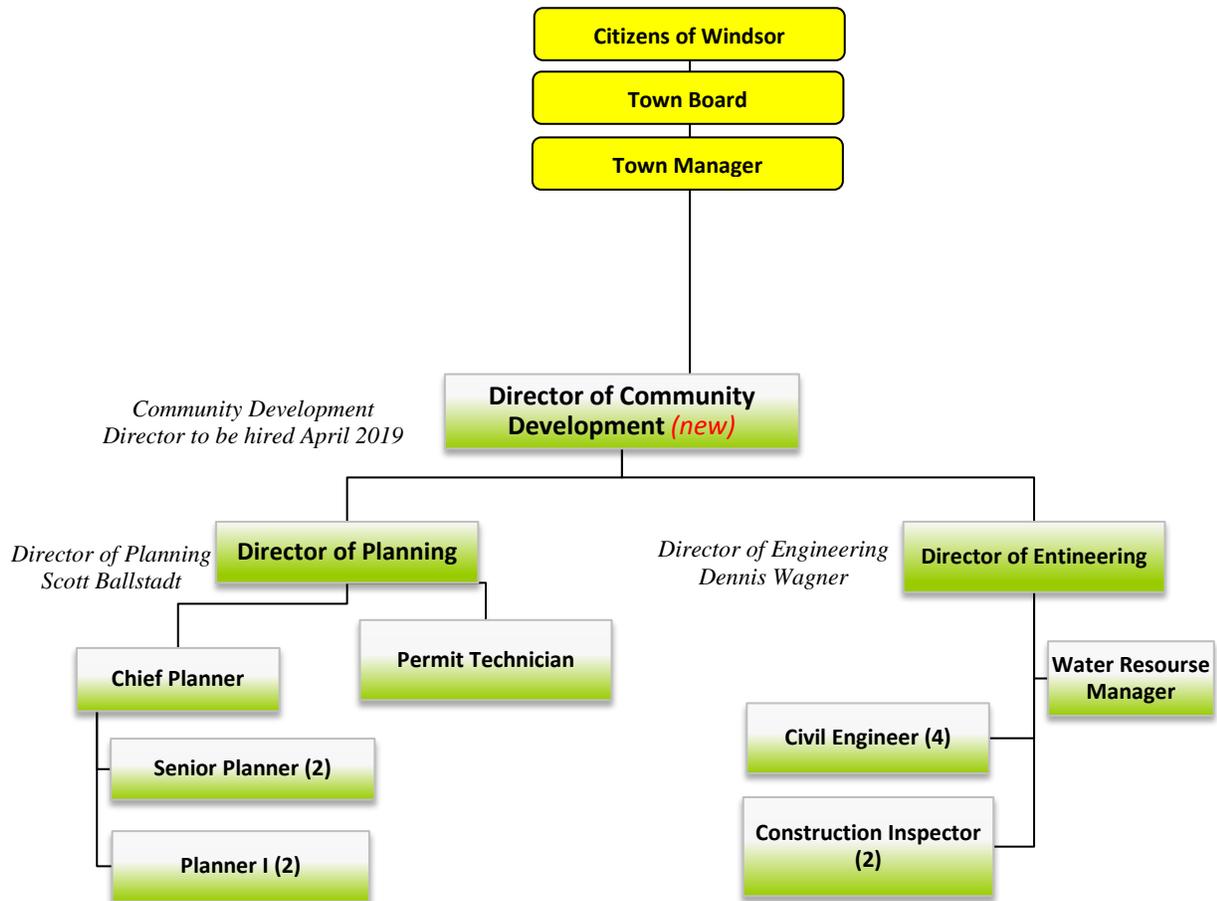
<i>Performance Indicators</i>		<i>2014</i>	<i>2015</i>	<i>2016</i>	<i>2017</i>	<i>2018 Projected</i>
Output	Prospects	143	142	115	170	130
	Prospect Visits	20	26	38	29	25
	Business Retention Visits	43	60	55	102	100
	Misc. Business Assistance	48	45	50	82	100
	Community / Partner Meetings	62	70	70	170	200
Efficiency	Gen. Fund Department Expenditures	\$237,819	\$402,219*	\$458,923	\$372,733	\$339,010
	Expenditures as % of General Fund	1.9%	2.9%	3.1%	2.3%	1.9%
	Population	Est. 22,619	Est.23,351	Est.24,572	Est.25,327	Est. 26,360
	Cost of economic development services per citizen per year**	\$10.51	\$17.22	\$18.68	\$14.72	\$12.86
Effectiveness	New Business	90	117	105	178	175
	Commercial Permits	7	4	10	10	30
	Resolved Complaints	16	12	12	11	10

*2015 began Economic Development Incentive fund transfers

<i>PERSONNEL SUMMARY</i>					
<i>Position</i>	<i>2014</i>	<i>2015</i>	<i>2016</i>	<i>2017</i>	<i>2018 Planned</i>
Director of Economic Development*	1	1	1	1	1
Economic Development Specialist	1	1	1	1	1
TOTAL Full-Time Employees	2	2	2	2	2

There are no additional positions budgeted for the Economic Development Department for 2019.

Community Development Department



Responsible for these additional budgetary division / functions

Water Resources, Streets and Utility Capital Projects

Capital Purchases (CIF)

DEPARTMENT
COMMUNITY DEVELOPMENT

BUDGET SUMMARY					
REVENUE SOURCES	2017 ACTUAL	2018 BUDGET	2018 PROJECTED	2019 BUDGET	
General Fund	\$ 1,706,616	\$ 1,631,846	\$ 1,650,229	\$ 2,016,267	
Capital Improvement Fund (CIF)	5,506,041	8,197,433	7,462,002	13,602,684	
Water Fund	7,387,577	7,402,131	3,437,354	5,120,478	
Non-Potable Water Division Water Fund	2,975,512	1,331,385	1,053,552	1,214,577	
Sewer Fund	3,166,344	3,667,104	1,014,866	1,233,095	
Storm Drainage Fund	619,064	695,751	528,752	1,446,228	
TOTAL REVENUES	\$ 21,361,154	\$ 22,925,650	\$ 15,146,755	\$ 24,633,328	
EXPENDITURES BY CATEGORY					
<u>Planning - 419</u>					
Personnel	\$ 510,714	\$ 544,962	\$ 542,819	\$ 784,442	
Operation & Maintenance	210,319	79,229	42,776	72,402	
Interfund Transfer (for IT)	65,401	80,659	81,159	138,966	
Interfund Transfer (for Facilities)	18,332	17,773	17,773	21,110	
Interfund Transfer (for IT) (CIF)	-	-	-	15,000	
Small Equipment (CIF)	-	2,000	500	180,000	
TOTAL PLANNING DEPARTMENT	\$ 804,765	\$ 724,623	\$ 685,027	\$ 1,211,920	
<u>Engineering - 431</u>					
Personnel	\$ 767,821	\$ 781,575	\$ 835,042	\$ 836,350	
Operation & Maintenance	43,422	47,557	50,070	49,673	
Interfund Transfer (for Fleet)	8,630	22,403	22,403	27,039	
Interfund Transfer (for IT)	62,487	38,813	39,313	66,091	
Interfund Transfer (for Facilities)	19,491	18,874	18,874	20,193	
Small Equipment (CIF)	-	-	-	1,100	
Operation & Maintenance Streets (CIF)	3,502,476	4,308,333	4,166,214	6,775,584	
Capital Outlay Streets (CIF)	2,003,565	3,887,100	3,295,287	6,631,000	
TOTAL ENGINEERING	\$ 6,407,892	\$ 9,104,656	\$ 8,427,204	\$ 14,407,030	
<u>Water Plant Investment & Raw Water - 471</u>					
Interfund Transfer (1/2 Kern Loan)	\$ 151,986	\$ 199,869	\$ 199,869	\$ 199,869	
Capital Outlay	7,235,591	7,202,262	3,237,485	4,920,608	
TOTAL WATER PLANT INVESTMENT	\$ 7,387,577	\$ 7,402,131	\$ 3,437,354	\$ 5,120,478	
<u>Sewer Plant Investment - 481/482</u>					
Capital Outlay	\$ 2,935,160	\$ 3,206,000	\$ 553,763	\$ 1,002,392	
Debt Service	231,184	461,104	461,104	230,703	
TOTAL SEWER PLANT INVESTMENT	\$ 3,166,344	\$ 3,667,104	\$ 1,014,866	\$ 1,233,095	
<u>Storm Drain Plant Investment - 483</u>					
Interfund Transfer (1/2 Kern Loan)	\$ 254,364	\$ 302,251	\$ 302,251	\$ 302,251	
Capital Outlay	364,700	393,500	226,501	1,143,977	
TOTAL STORM DRAIN PLANT	\$ 619,064	\$ 695,751	\$ 528,752	\$ 1,446,228	
<u>Non-Potable Water System - 484</u>					
Operation & Maintenance (WFNP)	\$ 220,378	\$ 178,168	\$ 181,912	\$ 171,360	
Interfund Transfer to General Fund (WFNP)	10,000	40,000	40,000	45,000	
Debt Services (WFNP)	418,609	698,217	698,217	698,217	
Capital Outlay (WFNP)	5,546	30,000	35,000	-	
TOTAL NON-POTABLE WATER SYSTEM	\$ 654,533	\$ 946,385	\$ 955,128	\$ 914,577	
<u>Non-Potable Water Fund - 484</u>					
Capital Outlay	\$ 2,320,979	\$ 385,000	\$ 98,424	\$ 300,000	
TOTAL NON-POTABLE WATER FUND	\$ 2,320,979	\$ 385,000	\$ 98,424	\$ 300,000	
ALL TOTAL EXPENDITURES	\$ 21,361,154	\$ 22,925,650	\$ 15,146,755	\$ 24,633,328	

COMMUNITY DEVELOPMENT DEPARTMENT

PLANNING DIVISION OVERVIEW

The Planning Division oversees the Town’s annexation, zoning, subdivision, building codes and coordinates a wide range of planning activities.

RESPONSIBILITIES

- Assist customers with land use processes
- Review, prepare and present recommendations regarding land use proposals including, but not limited to: annexations, master plans, subdivisions, site plans, zoning and conditional use grants
- Building permit administration in conjunction with Customer Service Division
- Building permits, sign permits, and home occupation aspects of business licenses
- Coordinate Development Review Committee (DRC) activities and the Town’s development review process from initial concept through project implementation
- Serve as staff liaison to the Planning Commission, Board of Adjustment and Historic Preservation Commission advisory boards
- Serve as staff liaison to Windsor Housing Authority
- Prepare and maintain the Comprehensive Plan including the Town’s Land Use Map
- Prepare analyses and recommendations to Town Board and Planning Commission based upon the goals and policies of the Comprehensive Plan
- Coordinate zoning and building code enforcement activities
- Provide mapping and addressing services

BUDGET TRENDS / RELATIONSHIP TO STRATEGIC PLAN & CITIZEN SURVEY

Along with the day-to-day operations, the Planning Division anticipates high levels of building permit activity to continue into 2019. According to the State Demography Office, population is expected to nearly double in Weld from 2010 to 2030. The Front Range is forecast to be one of the fastest growing regions in the state in terms of both population and employment. Two major projects planned for 2019 include completion of the ongoing update of the land use codes and preparation of a Transportation Master Plan (TMP). The land use code update will address numerous goals of the 2016 Comprehensive Plan by replacing dated regulations with contemporary requirements, streamlining processes and ensuring the codes are more user friendly for the general public, the development community and staff. The TMP is included in the Strategic Plan under the Roads and Traffic Area of Focus.

2018 GOALS ACHIEVED

The Planning Division achieved significant goals in 2018 including:

- As part of the larger land use code update, the new landscape code was adopted by Town Board. This code streamlines and replaces the previous standards and guidelines and incorporates aspects of water conservation.
- Also part of the land use code update, Town Board adopted updated street standards which incorporate aspects of complete streets and other concepts often proposed by the development community, such as promoting enhanced streetscape and pedestrian safety through best design practices.
- A Request for Proposals for supplemental planning services to augment planning staff. Two firms were identified to assist with development review of current land use applications as well as other planning projects.
- Building permits remain at near record levels. After peaking at 690 single family detached residential permits in 2016, the 516 permits issued in 2017 was the second highest year-end total in the Town’s

history, and 2018 is on a similar pace. Additionally, multi-family residential building permits are at record levels with 414 dwelling units added in 2017 and several projects being developed in 2018.

- As indicated under Planning Division Performance Indicators, review of land use applications also remains at a high volume.

PLANNING DIVISION 2019 GOALS AND OBJECTIVES

- Continue and complete the update of the land use chapters of the Municipal Code followed by adoption in 2019
- Issue a Request for Proposals and work with the consultant team to complete the preparation of a Transportation Master Plan
- Adoption of the 2018 International Building Codes
- Continue to provide high-quality community development services and implement the Areas of Focus and Initiatives of the 2018 Strategic Plan

Area of Focus: Roads & Traffic

Initiatives:

- Implement priorities in the Road Improvement Plan
- Multi Modal Transportation Plan

Area of Focus: Trails & Open Space

Some of the goals and objectives of this division are quantified over the past year by the division’s performance in the following chart.

PLANNING DIVISION PERFORMANCE INDICATORS

<i>Performance Indicators</i>		<i>2014</i>	<i>2015</i>	<i>2016</i>	<i>2017</i>	<i>Projected 2018</i>
Output	Subdivision Plat Reviews	21	23	20	31	32
	Site Plan Reviews	21	26	19	53	39
	Concept Plan Reviews	30	39	50	67	42
	Annexation Reviews	2	5	4	2	4
	Rezoning Reviews	2	3	2	6	5
	Conditional Use Grants Reviewed	13	1	9	10	5
	Variances and Zoning Appeals	10	10	9	12	9
	Referrals	-	17	12	9	16
	Total Projects	99	124	125	190	152
	Single Family Housing Unit	241	285	690	513	544
	Multi-family Housing Unit	3	13	21	46	230
	Commercial Permits Issued	3	2	1	7	25
	Industrial Permits Issued	4	2	9	3	10
Effectiveness	Gen. Fund Division Expenditures	\$600,160	\$616,909	\$609,108	\$804,765*	\$684,527
	Population	Est. 22,619	Est. 23,351	Est. 24,572	Est. 25,327	Est. 26,360
	Cost of Planning Services per Citizen	\$26.53	\$26.42	\$24.79	\$31.77	\$25.97
Effectiveness	Expenditures as % of General Fund	4.69%	4.47%	4.07%	4.90%	3.88%
	Acres Annexed	50.4	444.65	168.28	68.972	676.445
	Town of Windsor Assessed Value	\$345,596,081	\$349,756,020	\$425,231,815	\$460,928,629	\$496,470,874

*Update the Comprehensive Plan

PERSONNEL SUMMARY

<i>Position</i>	<i>2014</i>	<i>2015</i>	<i>2016</i>	<i>2017</i>	<i>2018</i>	<i>2019 Planned</i>
Director of Community Development	-	-	-	-	-	1
Director of Planning	1	1	1	1	1	1
Chief Planner	1	1	1	1	1	1
Senior Planner	-	-	2	2	2	2
Associate Planner	2	2	-	-	-	-
Planner I	-	-	-	-	-	2
Planning Technician	1	1	2	2	2	-
Permit Technician	-	-	-	-	-	1
TOTAL Full-Time Employees	5	5	6	6	6	8

Seasonal Employees* 0.32 FTE 0.32 FTE 0.32 FTE - - -

* Cooperative Office Education (COE) Students working seasonally

There are no new positions budgeted for the Planning Division for 2019. The Permit Technician transferred from Customer Service Division to the Planning Division in 2019. The new Community Development Director, supervising the Planning and Engineering Divisions, will begin April 2019.

COMMUNITY DEVELOPMENT DEPARTMENT

ENGINEERING DIVISION OVERVIEW

The Engineering Department oversees development and capital projects related to the Town's streets, water, sanitary sewer, and storm sewer infrastructure.

RESPONSIBILITIES

- Development plan review and construction inspection for all new streets, water, sanitary sewer, and storm sewer being constructed with new developments
- Planning and design of capital projects related to the Town's streets, water, sanitary sewer, and storm sewer systems
- Permitting of activities that occur in Windsor's street rights of way, such as utility excavations, driveway installations, and sidewalk, curb, and gutter replacement
- Traffic engineering
- Water rights administration
- Stormwater discharge permit compliance

BUDGET TRENDS / RELATIONSHIP TO STRATEGIC PLAN & CITIZEN SURVEY

A major goal for the Engineering Division is to keep up with the increased development driven projects and oversee stormwater permit program. The department will play a significant role in the Strategic Plan Priorities 1 and 2 that focus on roads, traffic and water.

2018 GOALS ACHIEVED

The Engineering Division of Community Development achieved many goals in 2018.

- Traffic Roundabout on State Highway 257 - Worked with developer of the East Pointe commercial development and Colorado Department of Transportation for approval for construction. Due to existing highway geometric constraints, a traffic roundabout was deemed to be the best solution for access from the commercial development to the state highway.

- Street Maintenance – completed asphalt overlay, crack-sealing, slurry-sealing and curb gutter and sidewalk replacement work on-time and under-budget.
- Completed study of lane improvements needed to improve traffic movements at SH 392/LCR 5.
- Water Transmission Line Connection to North Weld County Water District (NWCWD) – Construction of a major transmission line to one of Windsor’s water suppliers was completed in 2018. As Windsor grows, it is critical to stay ahead of water demands and to have multiple points of connection to the entities that provide treated water to the town.
- Water Line Replacement Work – In keeping with town’s goal of maintaining existing infrastructure, a several hundred feet of water main, originally installed in the 1970s, were replaced.
- Preliminary Design of Crossroads Boulevard Extension East of Highway 257 – As per a corridor study completed in 2008 in cooperation between Weld County, City of Greeley and Windsor, Crossroads Boulevard extension is expected to someday connect I-25 with “O” Street in Greeley. In 2018, a preliminary design for a 2-mile section immediately east of Highway 257 was initiated. The preliminary design can be used when funding sources are identified.
- Started designing drainage improvements between Chestnut St. and Eastman Park Dr. that were identified in the town’s drainage master plan.
- Constructed the second phase of stormwater detention east of Chimney Park.
- Placed riprap on a portion of Windsor Lake west shoreline to mitigate erosion.
- Additional staffing – To meet town’s goals and maintain compliance with stormwater permitting requirements, a Water Resources Manager and Stormwater Coordinator were hired.

ENGINEERING DIVISION 2019 GOALS AND OBJECTIVES

- Driveway and parking lot improvements at Lakeview Cemetery.
- Construct an additional northbound left turn lane on 7th St. at Main St. to reduce left turn congestion.
- Will continue to evaluate pedestrian crossing locations in accordance with town’s guidelines and where warranted, install the appropriate devices.
- Enlarge intersection at Highway 257 and Eastman Park Dr. to improve truck-turning movements.
- Continue Windsor’s asphalt maintenance work as prescribed by pavement management program.
- Design additional lanes on Highway 392 at LCR 5.
- Install traffic signals at New Liberty Road and 7th Street and at New Liberty Road and WCR 13.
- Construct drainage improvements from Garden Dr. to Eastman Park Dr.
- Implement MS4 stormwater regulations.
- Continue Windsor’s funding of Northern Integrated Supply Project (water) supply.
- Continue Windsor’s participation in group exploring water treatment alternatives.

Some of the goals and objectives of this division are quantified over the past year by the division's performance in the following chart.

ENGINEERING DIVISION PERFORMANCE INDICATORS						
Performance Indicators		2014	2015	2016	2017	Projected 2018
Output & Effectiveness	Subdivision Plat Reviews	21	23	20	31	32
	Site Plan Reviews	21	26	19	53	39
	Annexation Request Reviews	2	5	4	2	4
	Rezoning Request Reviews	2	3	2	6	5
	Conditional Use Grants Reviewed	13	1	9	10	5
	Single Family Housing Unit Permits Issued	241	285	690	513	544
	Multi-family Housing Unit Permits Issued	3	13	21	46	230
	Commercial Permits Issued	3	2	1	7	25
	Industrial Permits Issued	4	2	9	3	10
	Annual Water Consumption (<i>millions of gallons</i>)	611.5	662.3	720.4	727.3	763.1
Efficiency	Gen. Fund Engineering Dept. Expenditures	\$641,153	\$748,075	\$846,564	\$901,851	\$965,702
	Expenditures as % of General Fund	5.01%	5.42%	5.65%	5.50%	4.56%
	Population	Est 22,619	Est 23,351	Est. 24,572	Est. 25,327	Est. 26,360
	Cost of Engineering Services per Citizen	\$28.35	\$32.04	\$34.45	\$35,608	\$36.64

PERSONNEL SUMMARY						
Position	2013	2014	2015	2016	2017	2018 Planned
Director of Engineering	1	1	1	1	1	1
Water Resource Manager*	-	-	-	-	-	1
Civil Engineer	3	3	4	4	4	4
Stormwater Coordinator*	-	-	-	-	-	1
Construction Inspector	1	1	1	2	2	2
TOTAL Full-Time Employees	5	5	6	7	7	9

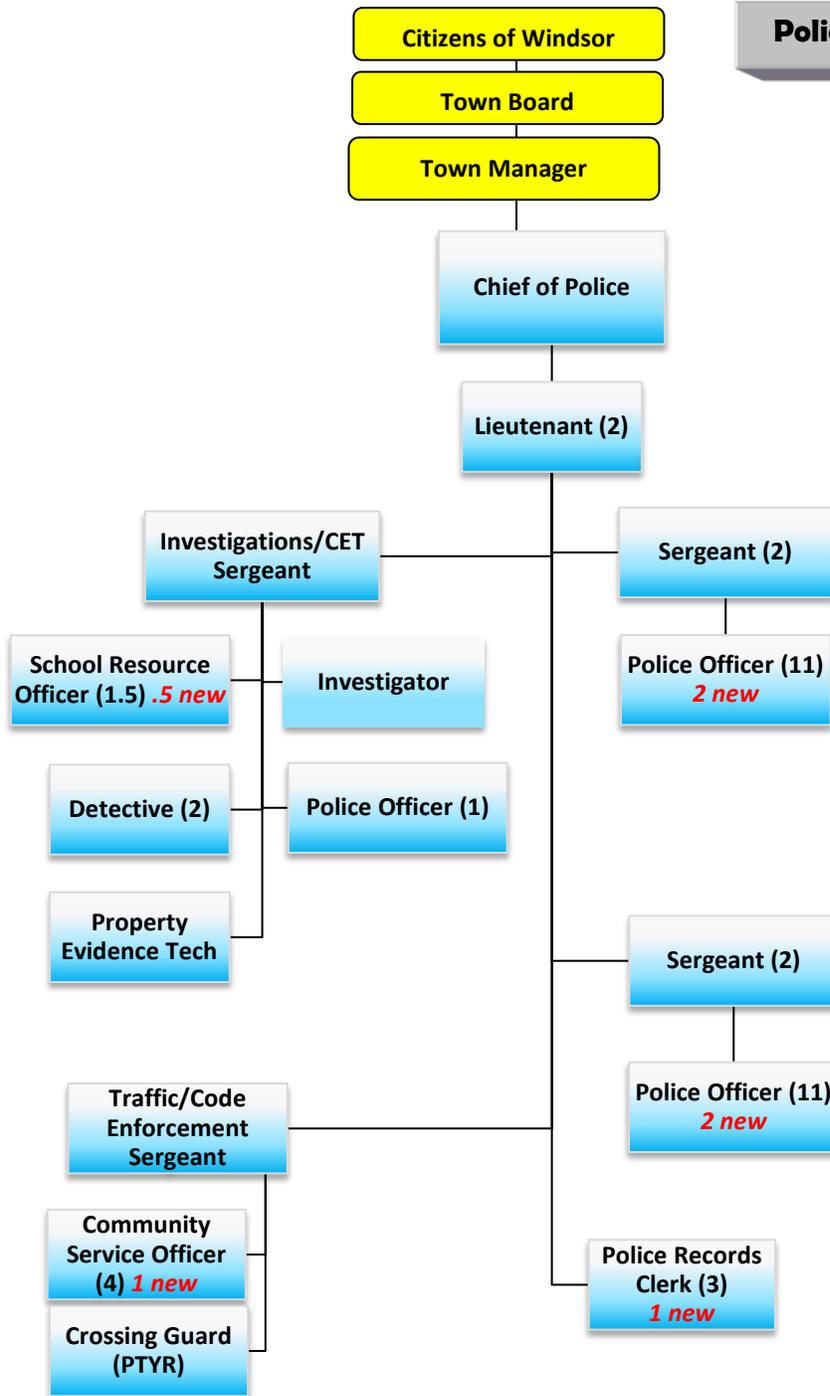
*Water Resource Manager and Stormwater Coordinator came on mid-2018 and their salaries are paid from the Water Fund and Storm Drainage Fund respectively.

There are no additional positions budgeted for the Engineering Division for 2019. The new Community Development Director, supervising the Planning and Engineering Divisions, will begin April 2019.



Police Department

*Rick Klimek
Chief of Police*



Responsible for these additional budgetary division / functions

Capital Purchases (CIF)

**DEPARTMENT
POLICE**

BUDGET SUMMARY				
REVENUE SOURCES	2017 ACTUAL	2018 BUDGET	2018 PROJECTED	2019 BUDGET
General Fund	\$ 3,723,482	\$ 4,510,605	\$ 4,625,421	\$ 5,937,588
Capital Improvement Fund (CIF)	420,755	336,487	364,909	746,597
TOTAL REVENUES	\$ 4,144,237	\$ 4,847,092	\$ 4,990,330	\$ 6,684,185
EXPENDITURES BY CATEGORY				
<u>Police - 421</u>				
Personnel	\$ 3,024,760	\$ 3,557,294	\$ 3,646,241	\$ 4,787,861
Operation & Maintenance	191,057	211,769	237,138	284,911
Interfund Transfer (for Fleet)	155,330	190,078	190,078	224,271
Interfund Transfer (for IT)	226,250	267,479	267,979	388,167
Interfund Transfer (for Facilities)	126,085	138,905	138,905	107,298
Interfund Transfer (for WBA)	-	145,080	145,080	145,080
Small Equipment (CIF)	55,679	51,920	53,368	220,517
Interfund Transfer (for WBA) (CIF)	145,080	145,080	145,080	145,080
Interfund Transfer (for Fleet) (CIF)	219,996	85,000	85,000	304,000
Capital Outlay (CIF)	-	54,487	81,461	77,000
TOTAL POLICE	\$ 4,144,237	\$ 4,847,092	\$ 4,990,330	\$ 6,684,185
ALL TOTAL EXPENDITURES	\$ 4,144,237	\$ 4,847,092	\$ 4,990,330	\$ 6,684,185

POLICE DEPARTMENT OVERVIEW

The Windsor Police Department oversees law enforcement in order to provide a safe community. The department's mission is to provide a safe and secure quality of life by minimizing the impact of crime and personal emergencies.

RESPONSIBILITIES

- Provide quality police service through professionalism and effective use resources
- Respond to community needs and desires
- Provide public education and information focused on personal safety and voluntary compliance with the law
- Develop community partnerships

BUDGET TRENDS / RELATIONSHIP TO STRATEGIC PLAN & CITIZEN SURVEY

Looking at the national trend, the U.S. Department of Justice is reporting a downwards trend in personnel levels of both sworn offices and civilian personnel. A large portion of these positions at the state and local level continue to go unfilled. We have focused on recruitment and retention of qualified officers. This will remain a major focus of the Windsor Police Department budget in 2019. Training and development of highly skilled officers is a top priority of the department. In addition to providing adequate patrol staffing we will provide administrative assistance. The Department will strive to provide needed training. We will be focusing on supervision; development of supervisors and providing needed coverage for all hours of the day. A new policy manual will be developed and put in to place. In 2019, the Police Department will also focus on Strategic Plan's performance commitment to provide a "safe, well-planned community with spirit and pride."

2018 GOALS ACHIEVED

In 2018, we implemented the Community Engagement Team (CET). This unit has taken on a number of large projects and events in addition to the investigative case work. CET members were responsible for a number of drug related arrests. We continued providing additional training for supervisors and those aspiring to be a supervisor.

We provided additional training for patrol officers in directed patrol and enforcement in a number of areas. Officer are using proactive techniques to help deter and make arrest where appropriate.

We identified officers to be part of the new Traffic Safety Unit and developed a plan for implementation of a three-person team.

POLICE DEPARTMENT 2019 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. 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 2019 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. We will continue to develop and implement the Community Engagement Team. The Traffic Safety Team will focus on traffic concerns. There will be additional training regarding truck safety. The continued development of the community service officers and how they assist patrol will be examined.

Developing supervisors and examining best practice in all areas of the department will reviewed.

Operations

Some of the goals and objectives of this department are quantified over the past year by the department's performance in the following chart, reflecting a growing and hopefully safer community.

POLICE DEPARTMENT PERFORMANCE INDICATORS						
Performance Indicators		2013	2014	2015	2016	2017
Output	Criminal Citations/Arrests	367	288	370	302	499
	Traffic Citations	745	560	599	463	632
	Municipal Citations	1657	1856	1808	1646	2340
	Calls for Service	5906	6112	6973	6727	18785
	Penal Cases filed (<i>County</i>)	133	177	317	231	317
	Misdemeanors Cleared by Arrest	313	214	286	240	*
	Felony Complaints Cleared by Arrest	72	71	83	69	*
Efficiency	Gen. Fund Police Expenditures Population	\$2,661,340 Est. 21,406	\$2,838,637 Est. 22,619	\$3,187,568 Est. 23,351	\$3,247,481 Est. 24,572	\$3,723,482 Est. 25,327
	Cost of Police Services / Citizen	\$124.33	\$125.50	\$136.51	\$132.16	\$147.02
	Dept Expenditures as % of General Fund	22.1%	22.2%	23.1%	21.7%	22.7%
Effectiveness	Monetary Loss (<i>misdemeanor complaints</i>)	\$13,375	\$24,556	\$67,398	\$73,981	**
	Monetary Recovery (<i>misdemeanor complaints</i>)	\$2,616	\$5,696	\$5,536	\$10,851	**
	% Recovery of Misdemeanor Monetary Loss	19.55%	19.27%	8.21%	14.67%	**
	Monetary Loss (<i>felony complaints</i>)	\$167,802	\$310,596	\$292,459	\$707,865	**
	Monetary Recovery (<i>felony complaints</i>)	\$12,654	\$74,855	\$40,770	\$317,090	**
	% Recovery of Felony Monetary Loss	7.54%	24.10%	13.94%	44.80%	**

* These numbers are reflected in Criminal/Arrest numbers

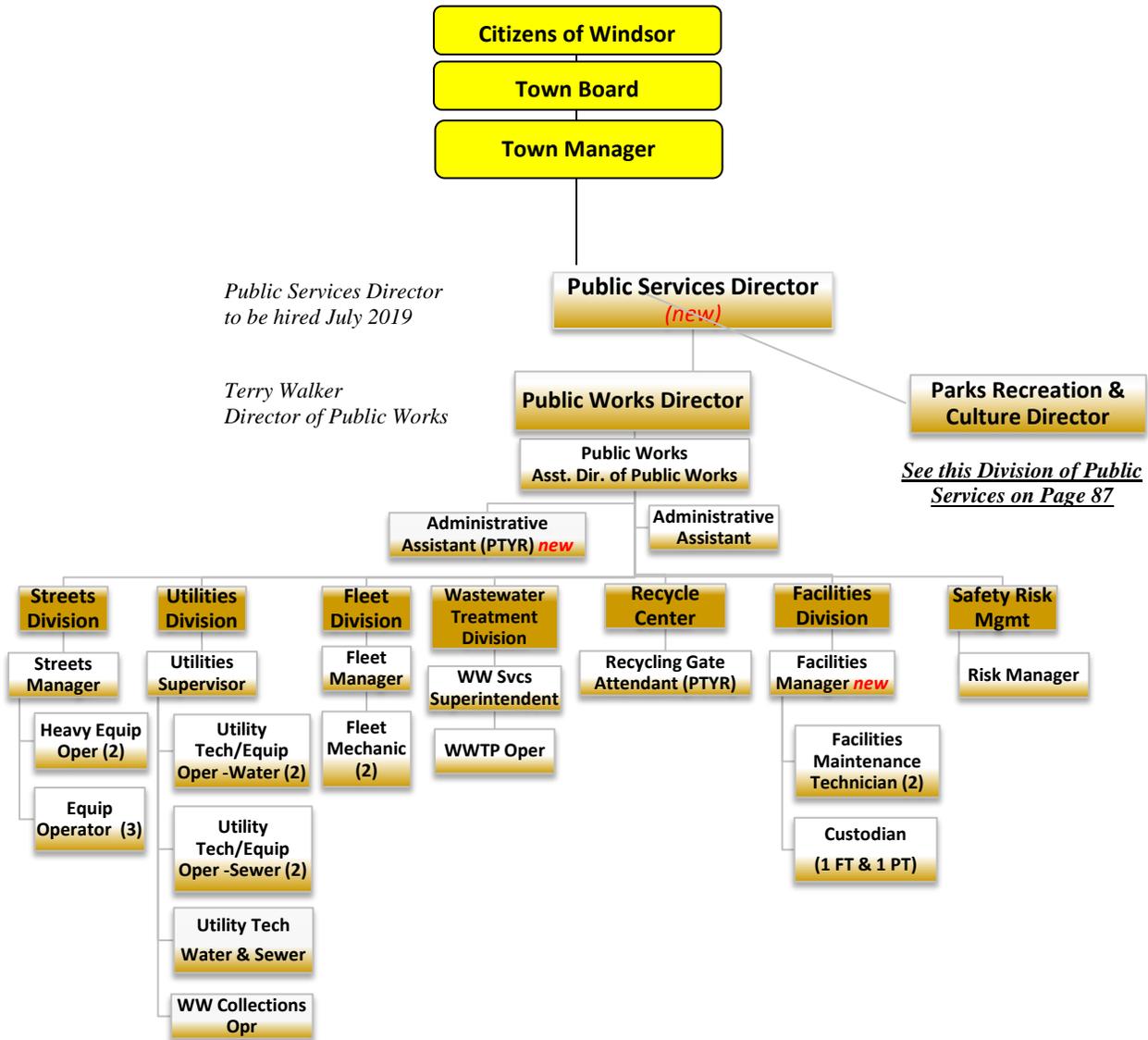
**These numbers are no longer tracked

PERSONNEL SUMMARY**						
Position	2014	2015	2016	2017	2018	2019 Planned
Chief of Police	1	1	1	1	1	1
Police Lieutenant	3	3	2	2	2	2
Police Sergeant	2	4	5	5	6	6
Police Officer	13	13	13	18	25	29
Police Officer / Detective / Investigator	2	2	2	2	-	1
Police Officer / Special Day Shift	1	1	1	-	-	-
Community Service Officer	-	-	-	-	1	4
School Resource Officer	-	-	-	-	-	0.5
Property Evidence Technician	-	-	-	-	1	1
Code Enforcement Officer	2	2	2	2	2	-
Records Clerk / Administrative Assistant	2	2	2	2	2	3
TOTAL Full-Time Employees	26	28	28	32	40	47.5
TOTAL Part-Time Employees*	0.74 FTE	0.91 FTE				

*6 Part-time Crossing Guards

There are four police officers, an investigator, a community service officer, and a police records clerk to be hired for 2019. In addition, a school resource officer will begin in August 2019 and shared with the Weld County RE-4 School District.

Public Services Department Pt 1



*Public Services Director
to be hired July 2019*

*Terry Walker
Director of Public Works*

*See this Division of Public
Services on Page 87*

*Responsible for these additional
budgetary division / functions*

- Fleet Management**
- Facilities**
- Capital Purchases (CIF)**

Operations

DEPARTMENT
PUBLIC SERVICES (PUBLIC WORKS DIVISION)

BUDGET SUMMARY				
REVENUE SOURCES	2017 ACTUAL	2018 BUDGET	2018 PROJECTED	2019 BUDGET
General Fund	\$ 1,987,509	\$ 2,541,683	\$ 2,476,667	\$ 3,279,561
Capital Improvement Fund (CIF)	10,901,507	401,500	404,547	241,500
Water Fund	5,384,828	4,767,683	5,039,120	4,980,806
Sewer Fund	4,008,157	2,441,003	2,414,056	2,326,292
Storm Drainage Fund	361,627	299,693	275,066	334,474
Fleet Management Fund (FF)	991,875	1,137,238	1,206,718	1,909,946
Facility Services Fund (FS)	882,419	840,802	791,173	497,768
TOTAL REVENUES	\$ 24,517,921	\$ 12,429,602	\$ 12,607,345	\$ 13,570,348
EXPENDITURES BY CATEGORY				
<u>Public Works Administration - 430</u>				
Personnel	\$ 201,817	\$ 261,896	\$ 250,001	\$ 474,671
Operation & Maintenance	43,386	47,739	65,395	66,877
Interfund Transfer (for Fleet)	14,750	14,426	14,426	15,577
Interfund Transfer (for IT)	124,551	62,901	63,401	61,779
Interfund Transfer (for Facilities)	-	3,240	3,240	32,193
Small Equipment (CIF)	-	-	-	2,000
Capital Outlay (CIF)	5,811,875	-	2,404	-
TOTAL PUBLIC WORKS	\$ 6,196,380	\$ 390,203	\$ 398,867	\$ 653,097
<u>Recycling - 428</u>				
Personnel	\$ 25,427	\$ 23,433	\$ 25,617	\$ 23,433
Operation & Maintenance	78,157	61,678	112,294	115,650
TOTAL RECYCLING	\$ 103,584	\$ 85,111	\$ 137,911	\$ 139,083
<u>Streets & Alleys - 429</u>				
Personnel	\$ 380,487	\$ 425,892	\$ 453,454	\$ 595,531
Operation & Maintenance	760,071	841,034	860,485	1,088,867
Interfund Transfer (for Fleet)	89,390	329,666	329,666	368,834
Interfund Transfer (for IT)	-	-	-	58,234
Capital Outlay (CIF)	-	-	-	100,000
Capital Transfer to Fleet (CIF)	-	91,500	91,500	100,000
TOTAL STREETS & ALLEYS	\$ 6,196,386	\$ 1,688,092	\$ 1,735,105	\$ 2,311,466
<u>Safety / Loss Control - 455</u>				
Personnel	\$ 1,111	\$ 5,000	\$ 12,921	\$ 104,058
Operation & Maintenance	3,562	3,950	3,002	12,244
TOTAL SAFETY/LOSS CONTROL	\$ 4,673	\$ 8,950	\$ 15,922	\$ 116,302
<u>Town Hall - 457</u>				
Operation & Maintenance	\$ 49,302	\$ 226,913	\$ 48,853	\$ 50,931
Interfund Transfer (for Fleet)	4,289	13,022	13,022	8,788
Interfund Transfer (for Facilities)	211,208	220,891	220,891	201,893
Operation & Maintenance (CIF)	102,343	-	4,642	-
Capital Outlay (CIF)	9,650	300,000	300,000	-
TOTAL TOWN HALL	\$ 376,792	\$ 760,826	\$ 587,408	\$ 261,613
<u>Water System - 471</u>				
Personnel	\$ 190,767	\$ 371,127	\$ 155,348	\$ 407,140
Operation & Maintenance	3,052,862	2,859,992	3,167,107	3,223,830
Interfund Transfers (for Administration)	468,533	554,841	554,841	638,711
Interfund Transfer (for Fleet)	41,548	36,542	36,542	65,114
Interfund Transfer (for IT)	24,015	24,182	24,682	20,011
Capital Outlay	1,607,103	921,000	1,100,601	626,000
TOTAL WATER	\$ 5,384,828	\$ 4,767,683	\$ 5,039,120	\$ 4,980,806

...continued

Operations

EXPENDITURES BY CATEGORY ...continued	2017 ACTUAL	2018 BUDGET	2018 PROJECTED	2019 BUDGET
<u>Sewer System - 481</u>				
Personnel	\$ 196,714	\$ 259,049	\$ 172,140	\$ 261,466
Operation & Maintenance	117,552	106,098	123,600	144,940
Interfund Transfer (for Administration)	275,104	294,133	294,133	482,442
Interfund Transfer (for Fleet)	43,445	46,925	46,925	66,567
Interfund Transfer (for IT)	-	-	-	1,500
Capital Outlay	2,351,919	621,625	632,226	128,670
TOTAL SEWER	\$ 2,984,734	\$ 1,327,830	\$ 1,269,025	\$ 1,085,585
<u>Sewer Plant - 482</u>				
Personnel	\$ 188,494	\$ 190,010	\$ 188,527	\$ 200,601
Operation & Maintenance	798,630	877,674	910,515	922,026
Interfund Transfer (for Fleet)	17,038	21,307	21,307	30,199
Interfund Transfer (for IT)	19,261	24,182	24,682	7,881
Capital Outlay	-	-	-	80,000
TOTAL SEWER PLANT	\$ 1,023,424	\$ 1,113,172	\$ 1,145,031	\$ 1,240,708
<u>Storm Drain System - 483</u>				
Personnel	\$ 15,843	\$ 22,971	\$ 38,633	\$ 92,192
Operation & Maintenance	308,790	236,871	196,581	191,438
Interfund Transfer (for Fleet)	36,994	39,851	39,851	50,844
TOTAL STORM DRAIN	\$ 361,627	\$ 299,693	\$ 275,066	\$ 334,474
<u>Fleet Management - 491</u>				
Personnel (FF)	\$ 247,492	\$ 264,518	\$ 275,670	\$ 309,513
Operation & Maintenance (FF)	268,003	235,220	264,301	305,160
Interfund Transfer (for IT)	-	-	-	16,273
Capital Outlay (FF)	476,380	637,500	666,747	1,279,000
TOTAL FLEET MANAGEMENT	\$ 991,875	\$ 1,137,238	\$ 1,206,718	\$ 1,909,946
<u>Custodial Service- 496</u>				
Personnel (FS)	\$ 446,582	\$ 437,102	\$ 380,873	\$ 100,223
Operation & Maintenance (FS)	73,138	70,360	85,696	62,060
Small Equipment (CIF)	485	-	-	-
TOTAL CUSTODIAL SERVICES	\$ 520,206	\$ 507,462	\$ 466,569	\$ 162,283
<u>Facility Maintenance- 497</u>				
Personnel (FS)	\$ 152,051	\$ 153,599	\$ 178,680	\$ 225,383
Operation & Maintenance (FS)	204,647	174,215	140,398	84,960
Interfund Transfer (for Fleet) (FS)	6,000	5,526	5,526	11,107
Interfund Transfer (for IT)(FS)	-	-	-	14,035
Small Equipment (CIF)	10,715	10,000	6,000	9,500
Interfund Transfer (for Fleet)	-	-	-	30,000
TOTAL FACILITY MAINTENANCE	\$ 373,413	\$ 343,340	\$ 330,603	\$ 374,985
ALL TOTAL EXPENDITURES	\$ 24,517,921	\$ 12,429,602	\$ 12,607,345	\$ 13,570,348

PUBLIC SERVICES DEPARTMENT

PUBLIC WORKS DIVISION OVERVIEW

The Public Works Division oversees the management of the Town's water, sewer, storm drain, and transportation systems, along with maintenance of public areas. The Public Works Division's projects and services are vital to the growth, health, safety, and quality of life for the community.

RESPONSIBILITIES

- Monitors approximately 720 million gallons of water that flows into the Town from outside providers each year

- Operates a 2.8 million gallons per day wastewater treatment facility
- Maintains the current 208.34 miles of streets in Windsor
- Operates a fleet of snow fighting / removal equipment that includes six snow plow trucks each equipped with sanders, (2) one-ton pickups, two backhoes, Seven $\frac{3}{4}$ pickups, (2) four-wheel drive tractors, one four wheel drive tractor with a snow blower, one motor grader, and one front-end loader
- Develops an oversight and reinvestment program for infrastructure in the Town's older areas and provide a capital budget plan for streets
- Responsible for the structural system maintenance and custodial needs of public works facility and Town Hall.
- Oversees the Recycling Center

The Public Works Division consists of the following divisions:

- Streets Division
- Recycling
- Safety/Risk Management
- Water / Sewer / Storm Drainage Divisions
- Fleet Division
- Wastewater Treatment Division
- Facilities Division

BUDGET TRENDS / RELATIONSHIP TO STRATEGIC PLAN & CITIZEN SURVEY

The Public Works Division is directly tied to the Strategic Plan performance commitment “thoughtful framework and supportive infrastructure.” The overall goal of the department is to provide the delivery of high quality, cost effective, efficient, and safe services to enhance the quality of life in Windsor. In 2019, staff plans to modify a few operational functions. The department will shift to an on-call model for all employees. This will ensure trained personnel are ready to respond to incidences, rather than requiring only a handful of employees responding to every call. Commodities recycling will be moved to a new location. We will continue contracting out the inspection of grease traps at local restaurants. This is to comply with new state regulations.

2018 GOALS ACHIEVED

This is the first full year in the new Public Works Facility. The new site has been beneficial in the use of equipment and increased efficiency of the tasks needed to be done on a daily, weekly and monthly schedule.

In 2018, safety and risk management moved to the public works division and next year those roles and responsibilities will expand.

The new facility has allowed the Town to house all of its snow fighting equipment in a heated storage building, so it does not have to weather outside. Expansion of the heated storage will occur as part of the public service expansion that includes parks in 2019. Town Staff and other staff committees have utilized the conference rooms frequently. Solar panels were installed on the office building to help reduce the cost of electricity. At the end of 2018, we should be able to see how much we actually saved as a result of these solar panels.

PUBLIC WORKS DIVISION 2019 GOALS AND OBJECTIVES

- Becoming self-sufficient for emergencies and snow removal by filling employment vacancies.

- Helping promote the Public Services Department that will now include parks, human resources and information technology at the public works facility. Will move the recycling commodities to the public works site at 922 N. 15th Street.
- Define a contract for maintenance of turf and irrigation for the new Public Service Facility.
- Continue rehabilitation of sewer mains as per Capital Improvement Plan (2019-2023).
- Maintain an efficient and well-maintained fleet.
- Finalizing the updated Utility plan by end of 2019.
- Expanding the role of risk management to all the different divisions within the Town of Windsor that are now under public works.

Some of the goals and objectives of this department are quantified over the past year by the division's performance in the following chart reflecting steady growth.

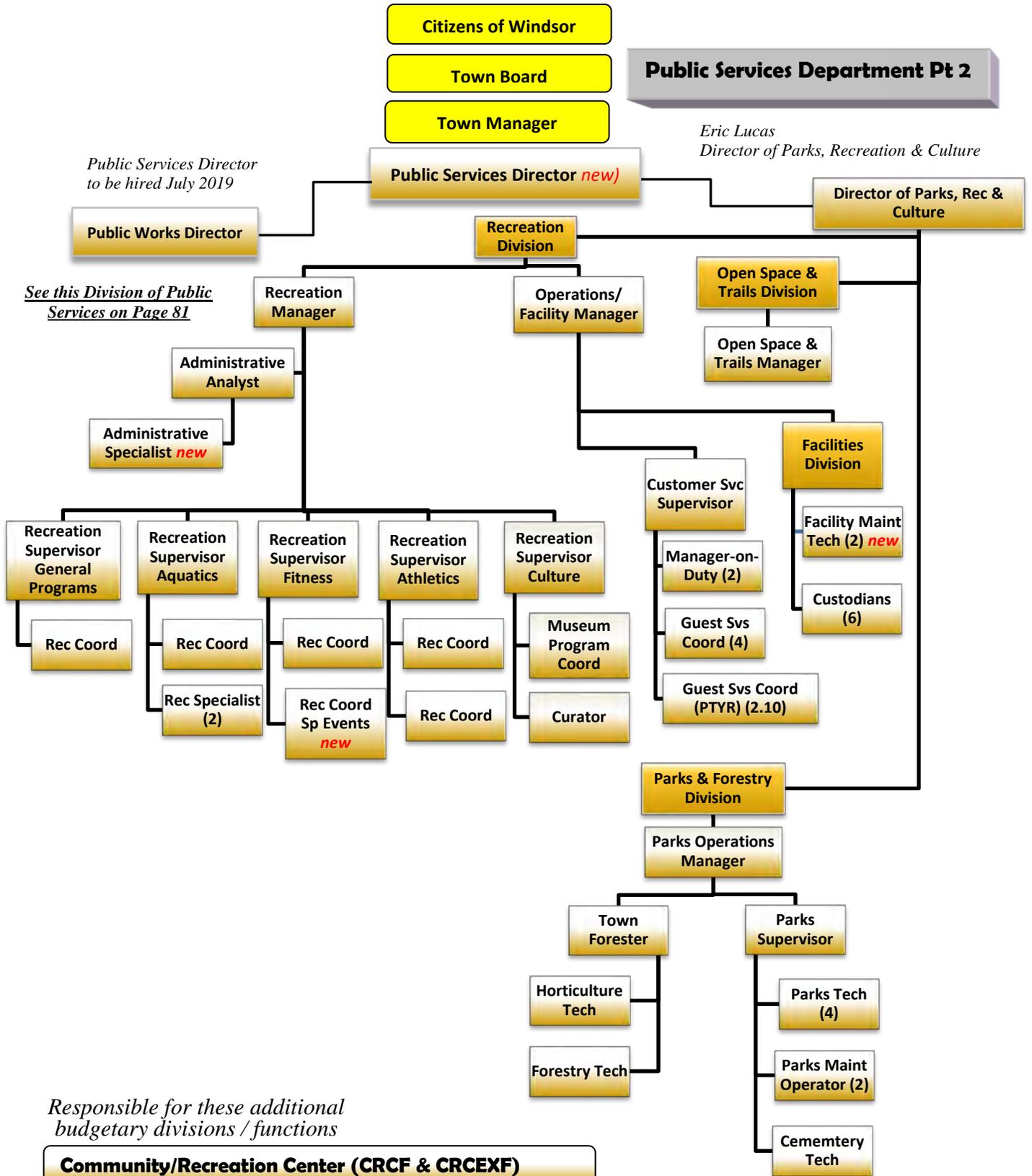
<i>PUBLIC WORKS PERFORMANCE INDICATORS</i>						
<i>Performance Indicators</i>		<i>2013</i>	<i>2014</i>	<i>2015</i>	<i>2016</i>	<i>2017</i>
Output	New Paved Roads to Maintain Miles	0	2.9	0	12.2	2.9
	Paved Road Miles	144.3	147.2	146.1	158.3	161.2
	Sanitary Sewer Main Miles	94.7	96.6	125.7	136	95.42
	Potable Water Main Miles	118.1	126	129	136	131.6
	FM In-house service calls	65	75	105	105	1000
	FM Contracted repairs	102	110	110	125	162
	FM Scheduled preventative maintenance contracted	39	50	34	34	58
	FM In-house routine inspections	866	866	901	951	1452
Efficiency	Average Response Time to PW Calls	12 min	16 min	16 min	25 min	37 min
	PW & Streets Expenditures as % of General Fund	11.5%	12.2%	12.2%	10.6%	9.8%
	Facilities Maintenance / Cost per sq ft	\$3.03/sf	\$3.58/sf	\$3.39/sf	\$1.85/sf	\$2.16/sf
	Custodial / Cost per sq ft	\$3.18/sf	\$3.37/sf	\$3.43/sf	\$3.34/sf	\$4.32/sf
Effectiveness	New Utility Accounts (Water, Sewer, Storm Drain)	441	1,518	1,142	1,089	1,536
	Number of Public Works/ Utilities/ Fleet/ Facilities employees	22	23	22	24.45	27.38
	Floor refinish (materials cost)	\$4,485	\$4,485	\$4,485	\$14,000	\$7,700
	FM contracted equipment repair serv. calls / \$\$s	102/\$95,326	102/\$95,326	102/\$95,326	102/\$95,326	102/\$95,326
	Workers Comp – Number of Claims	18	23	4	19	16
	Workers Comp – Days lost	11	29	4	152	11
	Property Casualty – Number of Claims	14	22	11	23	9

Operations

<i>PERSONNEL SUMMARY</i>						
<i>Position</i>	<i>2014</i>	<i>2015</i>	<i>2016</i>	<i>2017</i>	<i>2018</i>	<i>2019 Planned</i>
Director of Public Services	-	-	-	-	-	1
Director of Public Works Division	1	1	1	1	1	1
Public Works Operations Manager	1	-	-	-	-	-
Assistant Dir. of Public Works	-	-	-	-	1	1
WWater Treatment Plant Superintendent	1	1	1	1	1	1
WWater Treatment Plant Operator	1	1	1	1	1	1
WWater Collections Operator	-	-	-	-	1	1
Fleet Manager*	-	-	1	1	1	1
Fleet Mechanic	3	3	2	2	2	2
Manager of Street Operations	-	1	1	1	1	1
Street Laborer	-	-	0.7	1	1	-
Equip Operator – Streets	4	3	3	3	4	5
Administrative Assistant	1	1	1	1	1	1
Risk Manager	-	-	-	-	1	1
Utility Supervisor	-	1	1	1	1	1
Utility Technician – Water	3	2	2	2	2	2.5
Utility Technician – Sewer	2	2	2	2	1	1.5
Facilities Manager	1	1	1	1	-	1
Facilities Maintenance Technician	1	1	1	2	2	2
Custodial Supervisor	1	1	1	1	-	-
Lead Custodial Technician	1	1	1	1	1	-
Facilities Specialist	2	2	3.75	5.38	5.5	1
TOTAL Full-Time Employees	23	22	24.45	27.38	28.5	26
TOTAL Part-Time Employees	2.6 FTE	2.6 FTE	1.5 FTE	2.3 FTE	2.5 FTE	3.2 FTE
TOTAL Seasonal Employees	0.795 FTE	0.62 FTE	0.81 FTE	1.26 FTE	1.26 FTE	1.50 FTE

**Lead Fleet Mechanic changed to Fleet Manager in 2018*

The Director of Public Services will be hired July 2019. Several custodians will be paid from the Community Recreation Center budget. A new Facilities Manager is scheduled for 2019. An additional part-time administrative assistant is added to Public Works for 2019. A new utility technician will serve both the water and sewer divisions.



Responsible for these additional budgetary divisions / functions

Community/Recreation Center (CRCF & CRCEF)

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

Capital Purchases (CIF)

Operations

DEPARTMENT
PARKS, RECREATION & CULTURE

BUDGET SUMMARY				
REVENUE SOURCES	2017 ACTUAL	2018 BUDGET	2018 PROJECTED	2019 BUDGET
General Fund	\$ 4,378,957	\$ 4,877,849	\$ 4,613,113	\$ 5,088,974
Capital Improvement Fund (CIF)	747,808	666,930	724,811	8,966,441
Park Improvement Fund (PIF)	1,140,640	4,895,069	1,870,259	1,789,692
Conservation Trust Fund (CTF)	133,283	623,000	201,485	1,221,049
Community Recreation Fund (CRC)	1,272,353	1,372,988	1,386,127	1,689,002
Community Recreation Expansion Fund (CRCE)	19,239,641	2,868,243	2,899,185	3,893,165
TOTAL REVENUES	\$ 26,912,681	\$ 15,304,080	\$ 11,694,980	\$ 22,648,323
EXPENDITURES BY CATEGORY				
<u>Cemetery - 432</u>				
Personnel	\$ 93,013	\$ 93,506	\$ 92,039	\$ 102,510
Operation & Maintenance	36,011	57,446	41,205	28,932
Interfund Transfer (for Fleet)	5,546	6,290	6,290	8,863
Interfund Transfer (for IT)	-	-	-	40,000
TOTAL CEMETERY	\$ 134,570	\$ 157,242	\$ 139,534	\$ 180,305
<u>Community Events - 433</u>				
Personnel	\$ 5,646	\$ 26,023	\$ 23,636	\$ 103,859
Operation & Maintenance	108,983	121,967	124,433	124,521
Small Equipment & Operations/Maint. (CIF)	-	-	-	3,000
Capital Outlay (CIF)	-	-	-	7,500
TOTAL COMMUNITY EVENTS	\$ 114,628	\$ 147,990	\$ 148,069	\$ 238,880
<u>Forestry - 450</u>				
Personnel	\$ 240,824	\$ 265,887	\$ 251,543	\$ 277,117
Operation & Maintenance	81,040	115,462	103,264	103,721
Interfund Transfer (for Fleet)	30,653	28,784	28,784	40,260
TOTAL FORESTRY	\$ 352,517	\$ 410,133	\$ 383,591	\$ 421,098
<u>Recreation - 451</u>				
Personnel	\$ 870,124	\$ 1,060,852	\$ 990,026	\$ 857,437
Operation & Maintenance	537,789	604,035	663,978	614,676
Interfund Loans & Transfers (for CRC)	387,000	-	-	-
Interfund Transfer (for Fleet)	29,350	27,737	27,737	37,291
Interfund Transfer (for IT)	73,520	140,528	141,028	58,681
Small Equipment & Operations / Maint. (CIF)	25,442	29,350	29,350	15,000
Interfund Transfer (for Fleet)(CIF)	-	24,000	24,000	-
Capital Outlay (CIF)	-	-	-	16,000
TOTAL RECREATION	\$ 1,923,225	\$ 1,886,502	\$ 1,876,119	\$ 1,599,085
<u>Aquatics / Municipal Pool - 452</u>				
Personnel	\$ 183,637	\$ 249,864	\$ 292,010	\$ 241,036
Operation & Maintenance	70,127	93,505	97,579	94,191
Interfund Transfer (for Fleet)	-	1,743	1,743	1,743
Interfund Transfer (for Facilities)	634	670	670	-
Small Equipment (CIF)	7,038	33,000	32,982	2,000
TOTAL AQUATICS / SWIMMING POOL	\$ 261,437	\$ 378,782	\$ 424,984	\$ 338,970
<u>OpenSpace & Trails - 453</u>				
Personnel	\$ -	\$ 131,751	\$ 129,061	\$ 142,812
Operation & Maintenance	-	-	-	137,541
Small Equipment (CIF)	-	-	-	14,500
TOTAL OPEN SPACE & TRAILS	\$ -	\$ 131,751	\$ 129,061	\$ 294,853

...continued

Operations

EXPENDITURES BY CATEGORY ...Continued	2017 ACTUAL	2018 BUDGET	2018 PROJECTED	2019 BUDGET
<u>Parks Maintenance - 454</u>				
Personnel	\$ 767,792	\$ 842,727	\$ 585,027	\$ 956,076
Operation & Maintenance	373,258	394,427	414,121	507,851
Interfund Transfer (for Fleet)	90,387	144,889	144,889	155,690
Interfund Transfer (for IT)	68,767	92,239	92,739	79,449
Interfund Transfer (PIF)	948,110	29,069	29,069	29,692
Operation & Maintenance (CIF)	144,066	70,000	85,000	-
Small Equipment (CIF)	10,230	18,500	16,000	-
Interfund Transfer (CIF)	24,996	69,000	69,000	78,000
Capital Outlay (CIF)	29,005	7,500	57,110	6,486,441
TOTAL PARKS MAINTENANCE	\$ 2,456,611	\$ 1,668,352	\$ 1,492,955	\$ 8,293,199
<u>Arts, Heritage and Culture - 456</u>				
Personnel	\$ 214,695	\$ 252,166	\$ 237,630	\$ 266,799
Operation & Maintenance	57,174	105,206	103,036	110,004
Operation & Maintenance (CIF)	25,781	-	-	-
Interfund Transfer (for IT)	50,155	18,771	19,271	37,914
Interfund Transfer (for Facilities)	2,832	1,374	1,374	-
Small Equipment (CIF)	14,828	3,080	(3,118)	3,500
Capital Outlay (CIF)	30,563	77,000	77,000	2,140,000
TOTAL ARTS, HERITAGE AND CULTURE	\$ 396,028	\$ 457,597	\$ 435,193	\$ 2,558,217
<u>Poudre Trail - 440</u>				
Poudre Trail Operation & Maintenance (CTF)	\$ 18,000	\$ 118,000	\$ 118,000	\$ 123,000
Poudre Trail Capital Outlay (CTF)	2,758	-	-	-
TOTAL POUFRE TRAIL	\$ 20,758	\$ 118,000	\$ 118,000	\$ 123,000
<u>Windsor Lake Trail - 441</u>				
Windsor Lake Trail Operation & Maintenance (CTF)	\$ 101,696	\$ 250,000	\$ 81,505	\$ 1,023,049
Windsor Lake Trail Capital Outlay (CTF)	10,831	255,000	1,980	75,000
TOTAL WINDSOR LAKE TRAIL	\$ 112,527	\$ 505,000	\$ 83,485	\$ 1,098,049
<u>Diamond Valley Park - 445</u>				
Diamond Valley Park Capital Outlay (PIF)	\$ 48,662	\$ 3,600,000	\$ -	\$ -
TOTAL DIAMOND VALLEY PARK	\$ 48,662	\$ 3,600,000	\$ -	\$ -
<u>Village East Park - 445</u>				
Village East Park Capital Outlay (PIF)	\$ -	\$ 866,000	\$ 340,000	\$ 760,000
TOTAL VILLAGE EAST PARK	\$ -	\$ 866,000	\$ 340,000	\$ 760,000
<u>Jacoby Farm Park - 448</u>				
Jacoby Farm Park Operations & Maintenance (PIF)	\$ 16,419	\$ -	\$ -	\$ -
TOTAL JACOBY FARM PARK	\$ 16,419	\$ -	\$ -	\$ -
<u>Crossroads Park - 449</u>				
Crossroads Park Capital Outlay (PIF)	\$ -	\$ -	\$ 1,301,190	\$ -
TOTAL CROSSROADS PARK	\$ -	\$ -	\$ 1,301,190	\$ -
<u>Main Park - 461</u>				
Main Park Operations & Maintenance (CIF)	\$ -	\$ -	\$ -	\$ 2,500
Main Park Capital Outlay (CIF)	-	-	-	100,000
Main Park Capital Outlay (PIF)	-	400,000	200,000	-
TOTAL MAIN PARK	\$ -	\$ 400,000	\$ 200,000	\$ 102,500
<u>Boardwalk Park - 462</u>				
Boardwalk Park Small Equipment (CIF)	\$ 1,137	\$ -	\$ -	\$ 18,000
Boardwalk Park Operations & Maintenance (CIF)	-	31,000	31,000	-
Boardwalk Park Capital Outlay (CIF)	367,121	-	-	-
Boardwalk Park Capital Outlay (PIF)	-	-	-	-
TOTAL BOARDWALK PARK	\$ 368,258	\$ 31,000	\$ 31,000	\$ 18,000

...continued

Operations

EXPENDITURES BY CATEGORY ...Continued	2017 ACTUAL	2018 BUDGET	2018 PROJECTED	2019 BUDGET
<u>Chimney Park - 463</u>				
Chimney Park Operations & Maintenance (CIF)	\$ 14,929	\$ -	\$ -	\$ -
Chimney Park Capital Outlay (CIF)	33,709	70,000	70,000	40,000
TOTAL CHIMNEY PARK	\$ 48,637	\$ 70,000	\$ 70,000	\$ 40,000
<u>Highland Meadows Park - 468</u>				
Highland Meadows Park Capital Outlay (PIF)	\$ 127,449	\$ -	\$ -	\$ -
TOTAL HIGHLAND MEADOWS PARK	\$ 127,449	\$ -	\$ -	\$ -
<u>Eastman Park - 470</u>				
Eastman Park Operations & Maintenance (CIF)	\$ -	\$ 49,000	\$ 49,000	\$ -
Eastman Park Capital Outlay (CIF)	-	15,000	15,000	-
TOTAL EASTMAN PARK	\$ -	\$ 64,000	\$ 64,000	\$ -
<u>Poudre Heights Park - 476</u>				
Poudre Heights Park Capital Outlay (CIF)	\$ -	\$ 22,000	\$ 22,000	\$ -
TOTAL POUDBRE HEIGHTS PARK	\$ -	\$ 22,000	\$ 22,000	\$ -
<u>Kyger Reservoir - 485</u>				
Kyger Reservoir Capital Outlay (PIF)	\$ -	\$ -	\$ -	\$ 1,000,000
TOTAL KYGER RESERVOIR	\$ -	\$ -	\$ -	\$ 1,000,000
<u>Community Recreation Center - 490</u>				
Personnel (CRC)	\$ 334,805	\$ 367,581	\$ 376,901	\$ 669,324
Operation & Maintenance (CRC)	236,275	297,550	300,869	334,539
Debt Service (CRC)	375,525	383,550	383,550	388,800
Interfund Transfer (for Fleet) (CRC)	-	13,684	13,684	18,691
Interfund Transfer (for IT) (CRC)	78,677	23,782	24,282	45,702
Interfund Transfer (for Administration) (CRC)	-	-	-	231,947
Interfund Transfer (for Facilities)	247,070	286,841	286,841	-
Small Equipment (CIF)	16,397	43,500	42,722	-
Operation & Maintenance (CIF)	2,565	25,000	25,000	-
Capital Outlay (CIF)	-	80,000	82,765	-
TOTAL COMMUNITY REC CENTER	\$ 1,291,315	\$ 1,521,488	\$ 1,536,614	\$ 1,689,002
<u>Community Rec Center Expansion - 493</u>				
Personnel (CRCE)	\$ 791,216	\$ 895,148	\$ 897,910	\$ 1,378,063
Operation & Maintenance (CRCE)	439,431	486,583	514,262	615,596
Debt Service (CRCE)	17,696,820	1,330,500	1,330,500	1,332,285
Interfund Transfer (for Facilities) (CRCE)	113,563	122,210	122,210	-
Interfund Transfer (for IT) (CRCE)	-	33,803	34,303	71,661
Interfund Transfer (for Administration)	-	-	-	495,560
Capital Outlay (CRCE)	198,612	-	-	-
TOTAL COM REC CENTER EXPANSION	\$ 19,239,641	\$ 2,868,243	\$ 2,899,185	\$ 3,893,165
ALL TOTAL EXPENDITURES	\$ 26,912,681	\$ 15,304,080	\$ 11,694,980	\$ 22,648,323

PARKS, OPEN SPACE & TRAILS DIVISION OVERVIEW

The Parks Division is responsible for 25 parks, Windsor Lake, 6 roundabouts, public maintained horticulture, our urban forest comprised of over 5,000 trees and the Lakeview Cemetery.

TRAILS & OPEN SPACE DIVISION OVERVIEW

This division was broken out from parks in 2018 to create more of a focus on Open Space and Trail maintenance and development. Open Space & Trails – Promotes quality of life in Windsor by maintaining a diversified trail system and open spaces while emphasizing best management practices that support safety and environmental stewardship. Provides development of trails, and acquisitions / easements related to open

space utilizing Lottery, Larimer County Open Lands and grant funds. The Division oversees two large open space areas as well as all of the smaller areas in community and neighborhood parks this comprises over 400 acres and includes nearly 50 miles of on-street and off-street trail which include the Poudre River, #2 Ditch, Windsor Lake, Highlands, Belmont Ridge and Steeplechase. The Division is also heavily involved in oversight of the Poudre River Greenway and participates in many regional partnerships for collaborating on restoration and management projects and regional trail connections.

RECREATION DIVISION OVERVIEW

The Recreation Division provides a wide variety of activities, community programs, cultural opportunities and special events designed to promote a healthy lifestyle for all ages and abilities. These include youth and adult athletics, instructional programs, drop-in activities, arts, fitness, aquatics, group excursions and historic preservation efforts of the Town. The division oversees the following facilities; Community Recreation Center, Windsor Lake, Chimney Park Pool, Arts & Heritage Center, and the Boardwalk Park Museum.

RESPONSIBILITIES

The Department is sub-divided into three divisions (Parks, Recreation and Open Space & Trails). Each division while performing specific tasks related to their particular duties works together to ensure cohesiveness and achievement of the department's mission and vision. The department mission is "to impact lives and build community pride" while their vision is "to create a legacy that exemplifies health and wellness, social equity, and conservation" all while adhering to the Town's strategic plan.

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

- *Forestry* – Provides management of public right-of-way and park trees throughout the Town; monitors our urban forest for the Emerald Ash Borer, 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, shelters and playground inspection and maintenance.
- *Parks Construction* – Provides administrative oversight for all park construction projects and irrigation upgrades.
- *Lakeview Cemetery* – Provides burial and interment / inurnment services; maintains burial sites and common areas.

Recreation Division – Promotes quality of life in Windsor by providing health and wellness programs and activities such as youth and adult sports, active adult programs, adaptive recreation activities, leisure learning, special events, adventure trips, fitness classes, personal training and a broad variety of recreation programs. The Division is responsible for the operations and maintenance of the Community Recreation Center, Chimney Park Pool, 5 park restroom facilities and the custodial duties of the Police Department facility.

- *Recreation* – Provides numerous recreation programs for infants through seniors, adaptive recreation for special needs and a diverse athletic program; includes special events such as concerts, movies in the park, 4th of July and Harvest Festival activities.
- *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.
- *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.

- *Aquatics* – Provides aquatic activities and programs for community residents of all ages at two pools as well as Windsor Lake. Pools include Chimney Park Pool, Community Recreation Center and Windsor High School. Windsor Lake activities include swim beach, boating and a variety of non-motorized boat rentals; also offers water safety training and lifeguard certification.
- *Community Recreation Center* – Provides a wide variety of diverse programs and activities, and serves as a gathering place for the community and the surrounding area. Amenities include 2 gymnasiums, weight and cardio fitness workout room, indoor track, multi-purpose meeting rooms, full aquatic center with hot tub, lap lanes, lazy river, water slide and children’s play area , 2 dance studios, locker rooms, child care and a full kitchen.

BUDGET TRENDS / RELATIONSHIP TO STRATEGIC PLAN & CITIZEN SURVEY

The Parks, Recreation, and Culture Departments’ mission is to “Impact Lives & Build Community Pride,” with a vision of “Creating a Legacy in health and wellness, social equity and conservation,” is directly responsible for the multiple strategic plan initiatives. One emphasizes trails and open space construction and acquisition while another focus is on a vibrant downtown as well as one related to construction of facilities. Combined, the department role continues to be the creation of diverse, desirable, recreation, and cultural opportunities, as well as playing a role in the Town vision of a “safe, well planned community with spirit and pride.”

In the year ahead, the department will continue working towards achieving these initiatives by constructing a mile-long portion of the #2 Ditch Trail as well as construction of a new parks maintenance and museum collections facility. Efforts will continue in growing recreation activities in areas such as culture, youth athletics, aquatics, active adults, general programs and special events. Additionally, significant investment will occur in building a new neighborhood park, the opening of a new developer built park and replacement of aging infrastructure. Staffing efforts will focus on administrative areas as well as special events and sponsorships as we continue to streamline service delivery as we continue to adapt to the growing Windsor community.

2018 GOALS ACHIEVED

- 1) The Department successfully re-organized the parks division and created a separate Open Space & Trails Division. The transition has allowed both divisions to focus on specific duties and provide increased levels of service to residents.
- 2) The Department successfully opened a new playground at Main Park replacing the oldest playground in the system. The new playground features rope play and a zip line on accessible surface. Additional amenities include several inclusive play pieces.
- 3) The Department was recognized for the 2nd year in a row by the National Parks & Recreation Association as one of four national finalists for the Gold Medal Award. In addition, the Department was recognized by the Colorado Parks and Recreation Association with the Columbine Award for its work in providing art to seniors.

PARKS, RECREATION AND CULTURE 2019 GOALS AND OBJECTIVES

- 1) Successful construction and opening of Village East Park.
- 2) Successful completion of the Parks Maintenance and Museum Collections Facility. Scheduled to open February 2020.
- 3) Successful construction of newly acquired Creamery building into a makerspace.
- 4) Successful construction of a mile-long trail on the Kyger Property.

Operations

Some of the goals and objectives of this division are quantified over the past year by the division's performance in the following chart.

PARKS, RECREATION & CULTURE PERFORMANCE INDICATORS						
	<i>Performance Indicators</i>	<i>2014</i>	<i>2015</i>	<i>2016</i>	<i>2017</i>	<i>2018 Projected</i>
Output	Seniors Activities Participants:					
	Drop-in Activities	7000	5482	6095	8520	9297
	Travel	600	700	792	851	707
	Lunch Program	5300	4364	5823	8726	9783
	Rides	450	411	304	493	640
	Subtotal	13350	10957	13014	18,590	20,427
	Youth Participants:					
	Baseball	761	849	655	835	1150
	Soccer	1127	1121	1052	1438	1692
	Preschool Activities	3109	2947	3399	2846	2900
	Sports Camps	194	200	0	400	200
	Football	360	341	457	533	697
	Track	63	74	91	93	100
	Tennis	108	52	40	51	65
	Volleyball	363	338	283	264	283
	Basketball	1233	1265	1093	1095	1128
	Teen Nights	4357	3913	3852	4917	5500
	Start Smart	30	47	47	60	50
	Lacrosse				94	102
	Subtotal	11,705	11,147	10,969	12,626	13,867
	Basketball	22	21	18	19	18
	Softball	89	88	102	63	61
	Subtotal	111	109	123	82	79
	Adventure Trips	56	60	74	52	81
	Martial Arts	557	531	778	500	503
	Fitness / Wellness	14315	14636	8971	37339	42603
	General classes youth & adult	214	207	246	300	325
	Special Events	2097	1265	1842	1700	1728
	Adaptive Recreation	1127	494	700	648	496
	Drop-in Gym	5511	6150	2592	2800	2705
	CRC Rentals	435	380	357	740	791
	Subtotal	24312	23723	15560	44079	64734
	Aquatic Program Participants:					
	Admissions	15121	12025	10078	11843	11752
	Passes / Punch Cards	1800	1131	785	0	0
Lessons	1447	882	1137	2985	3295	
Swim Team	109	69	109	279	183	
Boat Rentals		4470	4482	6962	7625	
Boat Permits	417	With rentals	With rentals	With rentals	With rentals	
Subtotal	1 8894	18577	16591	22069	22855	
Cultural Historical Activities:						
Concerts / Community Events	53625	50950	53800	62702	88000	
Classes	25	50	37	1420	2664	
School Visits	295	974	1204	2354	2780	
Museum Visits	1615	4217	4000	1410	891	
Subtotal	55560	56191	61854	67886	94334	
Parks & Forestry Services:						
Forestry Consultations	50	136	160	41	75	
Subtotal	50	136	160	41	75	
Not included in participants served:						
Park & Shelter Rentals	240	230	237	216	245	
# Trees Sold for Arbor Day	45	70	68	66	70	
Total participants served	124,007	120,898	118,297	165,655	197,986	

Operations

	<i>Performance Indicators continued</i>	2014	2015	2016	2017	2018 Projected
Efficiency	# FTE Staff/ Participants Served	22/118,544	21/133,733	31/118,297	34/165,655	37/197,986
	Trail Usage – Boardwalk Park			212,980	122,601	118,000
	Trail Usage – Eastman			113,759	110,731	110,000
	Total Visits to CRC Building			80,000 **	373,480**	395,000**
	Member Visits to CRC			20,600	132,177	139,970
	Acres managed (developed, undeveloped, open space)	445	430	580	647	547
	Trails managed (miles)	55	47	47	47	47
	Dept. Expenditures as % of Gen. Fund	31.0%	29.7	27.6	26.7	26.5

** Eco Counter visits calculated

PERSONNEL SUMMARY						
<i>Position</i>	2014	2015	2016	2017	2018	2018 Planned
Director of Parks, Rec, & Culture	1	1	1	1	1	1
Park & Open Space Manager	1	1	1	1	-	-
Open Space & Trails Manager	-	-	-	-	1	1
Parks Operations Manager	-	-	-	-	1	1
Parks Maint. Tech (includes Cemetery)	6	5	5	5	5	5
Parks Maint. Operator	-	-	-	1	2	2
Parks Maint. Supervisor	-	1	1	1	1	1
Town Forester	1	1	1	1	1	1
Forestry Technician	1	1	1	2	1	1
Horticulture Tech	-	-	-	-	1	1
Recreation Manager	1	1	1	1	1	1
Recreation Supervisor	4	4	4	4	4	4
Administrative Analyst	-	-	-	-	1	1
Administrative Specialist	1	1	1	1	-	-
Recreation Coordinator	-	-	3	3	5	5
Recreation Coordinator of Events	1	-	-	-	-	1
Manager-on-Duty	-	-	-	-	2	2
Communications Coordinator	-	-	1	1	-	-
Customer Service Supervisor	3	3	1	1	1	1
Guest Service Coordinator	-	2.62	5.38	5.38	4	4
Art & Heritage Rec. Supervisor	1	1	1	1	1	1
Aquatics Specialist	-	-	3	3	2	2
Operations & Facilities Manager	-	-	-	-	1	1
Facility Maint. Tech	-	-	-	-	-	1
Pool & Facility Maint. Tech	-	-	-	-	-	1
Facilities Specialist	-	-	-	-	-	6
Museum Curator	1	1	1	1	1	1
Museum Program Coordinator	-	-	-	1	1	1
TOTAL Full-Time Employees	22	23.62	31.38	34.38	38	47
TOTAL Part-Time Employees	33.57FTE	29.23FTE	27.66FTE	38.48FTE	21.15 FTE	23.03 FTE
TOTAL Seasonal Employees	N/A	N/A	N/A	N/A	26.56 FTE	22.81 FTE

- The Event Coordinator position was eliminated in 2015.
- CRC Expansion began filling and training some positions in 2015. The rest came onboard in 2016.
- Art & Heritage Manager was changed to a supervisor for 2017.

The Public Services Director is depicted in the Public Works Pt 1 section and begins July 2019.

The Operations & Facilities Manager came on mid-2018. The Pool & Facility Maintenance Technician and five of the Facilities Specialist are under this division now instead of the Public Works Division. One Facility Maintenance Technician is new for 2019 along with the Recreation Coordinator of Events & Sponsorships. There was also an addition of a 0.2 FTE dishwasher and a 0.30 Administrative Assistant added. Two Facilities Specialist moved from 30 to 40 hours per week.

STAFFING AND PERSONNEL

Budget requests for additional personnel in the 2019 budget underscore the continued pressures on Town staff. Funds are allocated for the equivalent net increase of 20.3 FTE new positions. General Fund positions are:

- Director of Administrative Services to begin January 1st consolidating Town Clerk, Customer Service, Communications, Human Resources and Information Technology into this department
- Director of Community Development to begin April 1st reorganizing Engineering and Planning into this department
- Director of Public Services to begin July 1st combining all of Public Works, Parks Recreation and Culture into this department
- Patrol officers (4)
- Police Investigator
- Community Service Officer
- Police Records Clerk
- Police School Resource Officer to begin August 1st and shared with RE-4 School District
- Recreation Coordinator of Events & Sponsorships
- Administrative Analyst
- Public Works Administrative Assistant 28 hours/week

This will be a transitional year for the reorganization of the departments mentioned above.

STAFFING AND PERSONNEL RELATED COSTS

A summary of new full-time positions proposed for the 2019 Budget year follows:

NEW FULL-TIME POSITIONS PROPOSED FOR 2019		
Position	2019 Total Compensation	Funding Source
Director of Community Development <i>begin Apr 1</i>	\$ 120,076	General Fund
Director of Public Services <i>begin Jul 1</i>	80,019	General Fund
Director of Administrative Services <i>begin Jan 1</i>	159,938	General Fund
Patrol Officer (4)	330,662	General Fund
Police Investigator	88,116	General Fund
Police Community Service Officer (CSO)	60,432	General Fund
Police Records Clerk	63,163	General Fund
Police School Resource Officer RE-4 1/2 share start Aug (0.5 FTE)	15,786	General Fund
Recreation Coordinator of Events & Sponsorships	65,900	General Fund
Administrative Analyst	79,193	General Fund
Facilities Maintenance Technician	53,720	Gen/CRCEX Fund
IT Technical Support Analyst	73,569	Infor. Tech. Fund
IT Security Analyst	88,913	Infor. Tech. Fund
Utility Technician	69,165	Water/Sewer Fund
Facilities Manager	75,303	Facilities Services
Public Works Administrative Assistant (0.7 FTE)	35,603	General Fund
Facilities Specialist (2) from 30hrs to 40hrs (0.5 FTE)	37,608	CRC Fund
Dishwasher (0.2 FTE)	4,798	CRC Fund
GIS Technician from PT to FT (0.4 FTE)	48,905	Infor. Tech. Fund
Information Technology Intern (0.7 FTE)	21,990	Infor. Tech. Fund
Recreation Administrative Assistant - PT to FT (0.3 FTE)	22,693	CRCEX Fund

There is the equivalent addition of 20.3 FTE for 2019

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



TOWN OF WINDSOR
2019 BUDGET

NEW EMPLOYEE ADDITIONS - BENEFITS & EXPENDITURE COSTS

18 New Full-time Positions Annual Base Salary \$ **1,064,855**

Annual Town Paid Benefits for 18 New Full-Time Positions

Health Care Benefits:		17.2% of compensation
Health Insurance	\$ 239,441	
Dental Insurance	17,142	
Vision Insurance	2,079	
Other	1,115	
Death Benefits:		0.2%
Basic Life	\$ 2,739	
Disability Benefits:		0.5%
Short Term Disability	\$ 1,836	
Long Term Disability	5,260	
Retirement Benefits		4.2%
Employer Share Town Pension (6%)	\$ 63,891	
Mandated Benefits:		7.3%
Social Security & Medicare (7.65%)	\$ 81,461	
Unemployment Insurance (0.3%)	3,195	
Worker's Comp Insurance (2.33%)	24,811	
Total Benefits	\$ 442,970	29.4% of compensation
Total Actual Payroll Expenditure		\$ 1,507,825

Additional Town Expenditures for 18 New Full-Time Positions

Capital Expenses (<i>nonrecurring, first year investment</i>)		
Police cars (5) and equipment (7)	\$ 381,000	
Equipment for other positions (3)	14,500	
2019 Total Nonrecurring Expenses	\$ 395,500	
Recurring Yearly Average Employee Expenses		
Staff development, uniform, phone allowance	\$ 13,390	
2019 Total Recurring Expenses	\$ 13,390	
2019 Total Additional Expenditures		\$ 408,890
2019 Total Cost for Additional Employees		\$ 1,916,715

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

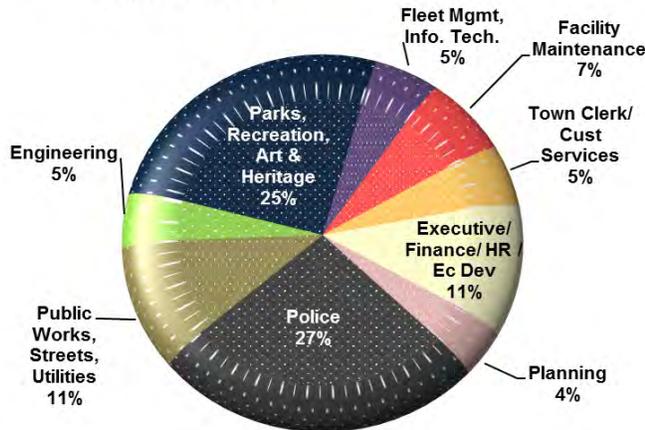
FULL-TIME EMPLOYEE COMPARISON											
Number by Department											
Department / Division	Actual 2010	Actual 2011	Actual 2012	Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017	Projected 2018	Budgeted 2019	Percent of 2019
Town Clerk / Customer Service	7	7	7	7	7	8	8	8	8	8	4.6%
Executive, Legal & Communications	2	2	2	2	3	4.75	5.75	4.75	5.75	6.75	3.9%
Finance	5	5	5	5	5	5	5	5	6	6	3.5%
Human Resources	2	2	2	2	3	3	3	3	3	3	1.7%
Planning	5	5	5	5	5	5	6	6	6	8	4.6%
Economic Development	-	1	1	1	1	2	2	2	2	2	1.2%
Police	23	23	25	25	26	27	28	32	40	48	27.8%
Recycling**	-	-	-	-	-	-	-	-	-	-	-
Streets	3	3	3	3	3	4	4.70	5	6	6	3.5%
Public Works / Safety	2	2	2	2	2	2	2	2	4	5	2.9%
Engineering	5	5	5	5	5	6	7	7	7	7	4.1%
Cemetery	1	1	1	1	1	1	1	1	1	1	0.6%
Community Events	-	-	-	-	1	-	-	-	-	1	0.6%
Forestry	2	2	2	2	2	2	2	3	3	3	1.7%
Recreation	5	5	5	5	5	5	7	9	9	9	5.2%
Aquatics**	-	-	-	-	-	-	-	-	-	-	-
Open Space & Trails	-	-	-	-	-	-	-	-	1	1	0.6%
Park Maintenance	7	6	6	7	7	7	7	8	9	9.75	5.7%
Art & Heritage/Museum	2	2	2	2	2	2	2	3	3	3	1.7%
Community/Recreation Center***	5	4	4	5	4	4	4	4	4	7.25	4.2%
Community/Recreation Center Expan.**	-	-	-	-	-	2.62	6.38	6.38	8	12.75	7.4%
Water Utility	3	3	3	3	4	2.5	2.5	2.5	2.5	4	2.3%
Sewer Utility	3	3	3	3	4	4.5	4.5	4.5	4.5	5	2.9%
Storm Drain Utility	1	1	1	1	1	-	-	-	-	1	0.6%
Fleet Management	3	3	3	3	3	3	3	3	3	3	1.7%
Information Technology	3	3	3	3	3	4	5	5	5	8	4.6%
Facility Services***	-	6	6	6	6	6	7.75	10.38	8.50	4	2.3%
Total Full Time Employees	89	94	96	98	103	110.37	123.58	134.51	149.25	172.50	100.0%
Total Part Time Employees	11	14	42.13 FTE*	39.85 FTE	39.15 FTE	34.3 FTE	33.6 FTE	22.88 FTE	26.68 FTE	29.53 FTE	
Total Seasonal Employees	133	39.1 FTE						20.08 FTE	27.82 FTE	25.61 FTE	

*Part-time and seasonal employees are included in full-time equivalent (FTE) from 2012-2016

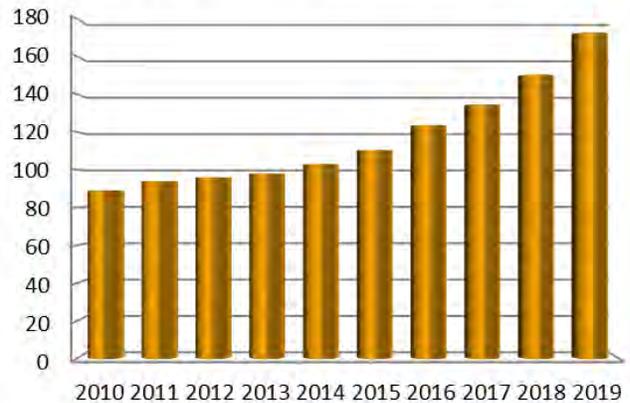
**These divisions are served only by part-time personnel

*** Several of the facilities specialist moved from Facility Services to CRC and CRCX in 2019

2019 FULL-TIME EMPLOYEES BY ORGANIZATION



Full-Time Employees





FINANCIAL PLAN

FINANCIAL STRUCTURE.....	99
DESCRIPTION OF FUNDS.....	99
BASIS OF ACCOUNTING & BUDGETING.....	100
BALANCED BUDGET.....	101
OVERVIEW OF FUND STRUCTURE - chart.....	102
FUND BALANCE SCHEDULE.....	103
REVENUE PROJECTIONS.....	105
General Fund.....	106
Park Improvement Fund.....	111
Conservation Trust Fund.....	112
Capital Improvement Fund.....	113
Community Recreation Center Fund.....	116
Community Recreation Center Expansion Fund.....	118
Water Fund.....	119
Sewer Fund.....	121
Storm Drainage Fund	123
REVENUE SUMMARIES.....	126
RESOURCES AND EXPENDITURES.....	131
DEBT SERVICE	132
EXPENDITURE SUMMARIES.....	141
CAPITAL IMPROVEMENT PLAN.....	147-202
SUMMARIES AND ENDING FUND BALANCE	
ANALYSIS.....	203
Consolidating Fund Statements.....	204
Individual Fund Summaries.....	208-217
Ending Fund Balance Analysis.....	217
In Summary.....	223

FINANCIAL PLAN
FINANCIAL STRUCTURE

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

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

GOVERNMENTAL FUNDS	PROPRIETARY FUNDS
<ul style="list-style-type: none"> • <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>) ◦ Economic Development Incentive Fund (<i>nonmajor</i>) ◦ Community Recreation Center Expansion Fund (<i>major</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>) • <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. All funds are subject to appropriation, both Governmental and Proprietary Funds. The breakdown of the Town’s fund structure is as follows:

Governmental Fund Appropriations – 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.

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

Nonmajor Governmental Funds:

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

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

Major Proprietary Funds:

Enterprise Funds (*Water, Sewer, and Storm Drainage Fund are major funds*) – Enterprise Funds are used to report the same functions presented as *business-type* activities in government-wide financial statements. They are established to account for the financing of self-supporting activities of the Town which render services on a user charge basis to the general public. These funds provide different combinations of utility services to an estimated 9,148 customers for 2017.

Nonmajor Proprietary Funds:

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

LEVELS OF CONTROL

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

Amendments and supplemental budget provisions are further described in the COMMUNICATIONS section on page 25 which describes the budget process.

BASIS OF ACCOUNTING

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

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

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

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

BASIS OF BUDGETING

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

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

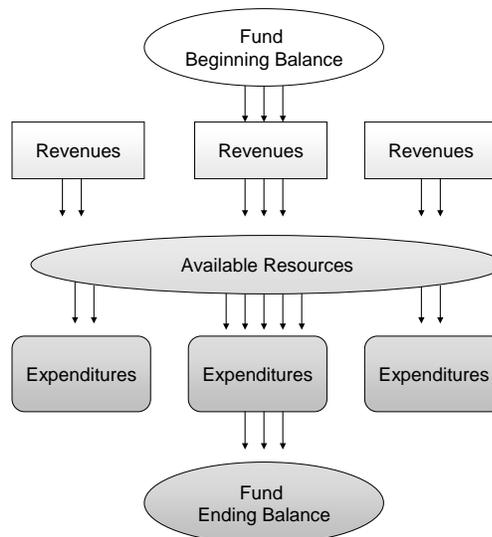
Proprietary Funds – the cash basis of budgeting used in proprietary funds records capital expenditures, debt principal payments, and the receipt of proceeds from bond issues as operational items in the income and expense categories. The accrual basis of accounting used in the annual financial report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

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

BALANCED BUDGET

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

Town of Windsor
Overview of Fund Structure





Town of Windsor - Overview of Funds Structure

GENERAL FUND	PARK IMPROVEMENT FUND	CONSERVATION TRUST FUND	CAPITAL IMPROVEMENT FUND	COMMUNITY & RECREATION CENTER FUND	COMMUNITY RECREATION CNTR EXPANSION FUND	ECONOMIC DEVELOPMENT INCENTIVE FUND	WATER FUND	SEWER FUND	STORM DRAINAGE FUND	INTERNAL SERVICE FUNDS
Beginning BALANCE	Beginning BALANCE	Beginning BALANCE	Beginning BALANCE	Beginning BALANCE	Beginning BALANCE	Beginning BALANCE	Beginning BALANCE	Beginning BALANCE	Beginning BALANCE	Beginning BALANCE
↓ Plus + Sources of REVENUE	↓ Plus + Sources of REVENUE	↓ Plus + Sources of REVENUE	↓ Plus + Sources of REVENUE	↓ Plus + Sources of REVENUE	↓ Plus + Sources of REVENUE	↓ Plus + Sources of REVENUE	↓ Plus + Sources of REVENUE	↓ Plus + Sources of REVENUE	↓ Plus + Sources of REVENUE	↓ Plus + Sources of REVENUE
Property Tax	Community / Neighborhood Pk	State Lottery Funds	Sales Tax - 40% of 3% rate	Sales Tax - 100% of 0.2% rate	Sales Tax - 0.75% rate	Incentive Package Reimbursements	Monthly User Fees	Monthly User Fees	Monthly User Fees	Interfund Fleet Transfers
Auto Registration Taxes	Park & Trail Development Fees	Interest Income	Use Tax - 100% of 3% rate	Use Tax - 100% of 0.2% rate	Use Tax - 0.75% rate	Interest Income	Water Rental	Sewer Tap Fees	Drainage Impact Fees	Interfund Info Tech Transfers
Sales Tax - 60% of 3% rate	Larimer County Open Space Tax	Grants	Gas Drilling Royalties	Interest Income	Interest Income	Interfund Transfers	Gas Drilling Royalties	Gas Drilling Royalties	Mosquito Control Fees	Interfund Facilities Transfers
Franchise Taxes	Interest Income		Severance Taxes	Indoor Rec Fees			Water Augmentation	Interest Income	Interest Income	Sale Proceeds
Liquor Licenses	Grants		Traffic Impact Fees	Room Rentals			Water Tap Fees	Grants	Grants	
Building Permit Fees	Interfund Transfers		Interest Income	Grants			Raw Water Fees			
Business Licenses			Grants	Interfund Transfers			Interest Income			
Highway Users Tax			Interfund Transfers				Grants			
County Road & Bridge Tax										
Cigarette Tax										
State & Federal Grants										
Recreation / Program Fees										
Swimming Pool Fees										
Cemetery Fees										
Interest Income										
Interfund Transfers										
Equals = RESOURCES AVAILABLE	Equals = RESOURCES AVAILABLE	Equals = RESOURCES AVAILABLE	Equals = RESOURCES AVAILABLE	Equals = RESOURCES AVAILABLE	Equals = RESOURCES AVAILABLE	Equals = RESOURCES AVAILABLE	Equals = RESOURCES AVAILABLE	Equals = RESOURCES AVAILABLE	Equals = RESOURCES AVAILABLE	Equals = RESOURCES AVAILABLE
↓ Minus - EXPENDITURES	↓ Minus - EXPENDITURES	↓ Minus - EXPENDITURES	↓ Minus - EXPENDITURES	↓ Minus - EXPENDITURES	↓ Minus - EXPENDITURES	↓ Minus - EXPENDITURES	↓ Minus - EXPENDITURES	↓ Minus - EXPENDITURES	↓ Minus - EXPENDITURES	↓ Minus - EXPENDITURES
Mayor & Boar, Town Manager	New Park Construction	Park Construction / Improvement	Capital Items - all Depts except Utilities	Community Center O & M	CRC Expansion O & M	Capital Incentive Projects	Potable Water Service	Sewer Service	Drainage Service	Fleet Services - all Depts
Admin. Services/HR, Communications, Cust. Serv.	Interfund Transfers	Trail Construction / Improvement	Street Repair / Construction	Debt Service	Debt Service	Incentive Disbursements	Non-Potable Water Service	Capital Projects	Capital Projects	IT Services - all Depts
Community Dev. Services/Planning, Engineering			Park Construction	Indoor Rec. Programs	Indoor Rec. Programs	Interfund Transfers	Equip Replacement	Debt Service	Equip Replacement	Facility Maint. - all Depts
Public Services/Streets, Recycling, Safety			Debt Service	Rental Income	Rental Income		Debt Service	Equip Replacement	Mosquito Control	Custodial Services - all Depts
Finance			Interfund Transfers	Interfund Transfers	Interfund Transfers		Interfund Transfers	Interfund Transfers	Interfund Transfers	Capital Projects
Public Services/Cemetery, Forestry, Parks, Open Space & Trails, Community Events, Art & Heritage							Purchase Potable & Non-Potable water shares			
Outdoor Rec. Programs/Pool										
Economic Development										
Police										
Equals = Ending BALANCE	Equals = Ending BALANCE	Equals = Ending BALANCE	Equals = Ending BALANCE	Equals = Ending BALANCE	Equals = Ending BALANCE	Equals = Ending BALANCE	Equals = Ending BALANCE	Equals = Ending BALANCE	Equals = Ending BALANCE	Equals = Ending BALANCE

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

2019 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 2019 BUDGET						
	2015	2016	2017	2018	2018	2019
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
BEGINNING BALANCE	\$47,476,963	\$67,529,058	\$66,091,016	\$69,630,053	\$68,566,314	\$78,062,494
<i>Total Revenue</i>	\$65,720,981	\$72,449,478	\$86,274,598	\$57,371,251	\$60,220,712	\$68,532,384
RESOURCES AVAILABLE	\$113,197,943	\$139,978,536	\$152,365,615	\$127,001,304	\$128,787,026	\$146,594,879
<i>Total Expenditures</i>	\$45,668,886	\$73,887,520	\$83,799,301	\$63,825,316	\$50,724,532	\$79,347,183
ENDING FUND BALANCE	\$67,529,058	\$66,091,016	\$68,566,314	\$63,175,988	\$78,062,494	\$67,247,696

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.



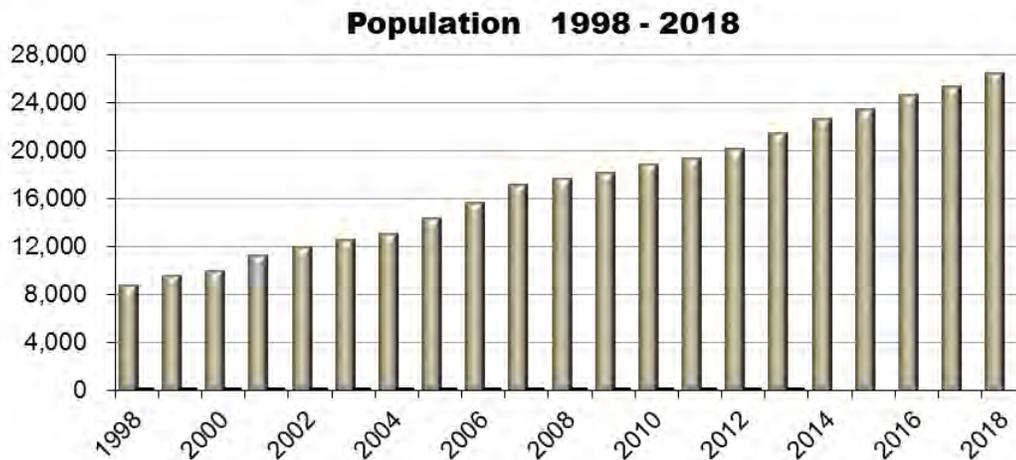
FINANCIAL PLAN REVENUE PROJECTIONS

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

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

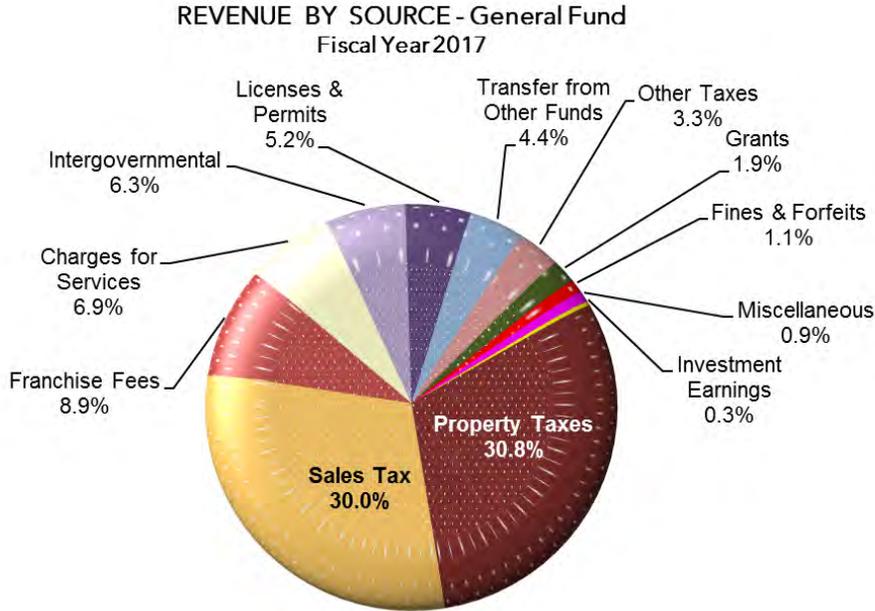


Even though the population has been increasing steadily, revenues have not been as steady. Revenues were increasing as the population increased until 2008 with the downturn of the economy. Revenues of 2009 in general hit the lowest on record. Since then building permits and collections have once again been increasing. With this in mind, using historical averages is not accurate to make projections in volatile times. Thus, the Town chose to project most 2019 revenues using a three-year average of 2016, 2017 and projected 2018 as a cautionary measure unless stated differently within this section. This same method was used the last several years since going back farther dips into the recovery from the recession. This method presents more of a leveling yet being conservative.

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 2023.

GENERAL FUND

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



Source	Revenue	Percentage
Property Taxes	\$ 5,496,800	30.8%
Sales Tax	5,361,633	30.0%
Franchise Fees	1,586,318	8.9%
Charges for Services	1,232,149	6.9%
Intergovernmental	1,130,096	6.3%
Licenses & Permits	927,577	5.2%
Transfer from Other Funds	781,923	4.4%
Other Taxes	594,541	3.3%
Grants	347,669	1.9%
Fines & Forfeits	188,952	1.1%
Miscellaneous	158,246	0.9%
Investment Earnings	59,578	0.3%
Total Revenue	\$ 17,865,482	100.0%

Four sources of revenue account for 76.6 of the General Fund revenue as described as follows.

- **Property Tax** From 2000 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 bump in 2010 with the inclusion of large industrial and commercial buildings. The growth continued until 2011 when due to the economy, valuations still grew but only 3.47%. With reappraisals of the counties, the assessed valuation dropped in 2012 (6.58%). In 2013 there was another smaller drop of (1.20%), but with continued building and with leaving the mill levy at 12.03 mills, it produced a small decrease in property taxes of \$49,839 from 2012. There was finally

growth of 1.56% for 2014, and another small growth of 1.20% in 2015 netting an additional \$50,044 in property tax. Windsor again is growing with a 21.58% increase based on the 2016 assessments including increased oil and gas activity. Assessed valuations grew another 8.39% in 2017 and 7.71% in 2018. The Town estimates another 13.75% increase in 2019. Corresponding projections appear in Table 1 below.

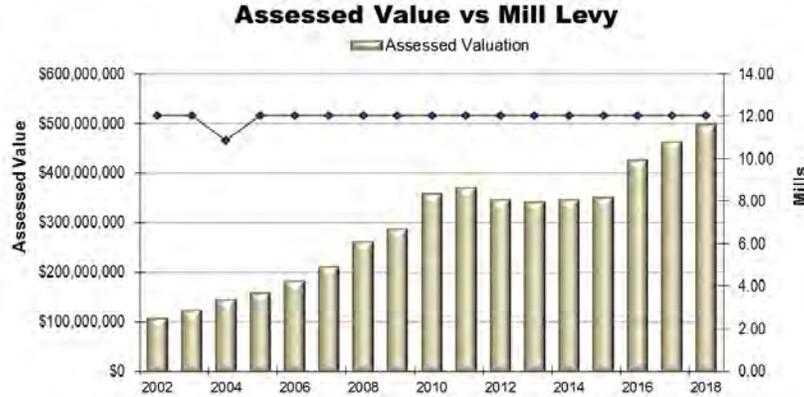


Table 1 - Projected Property Tax Revenue

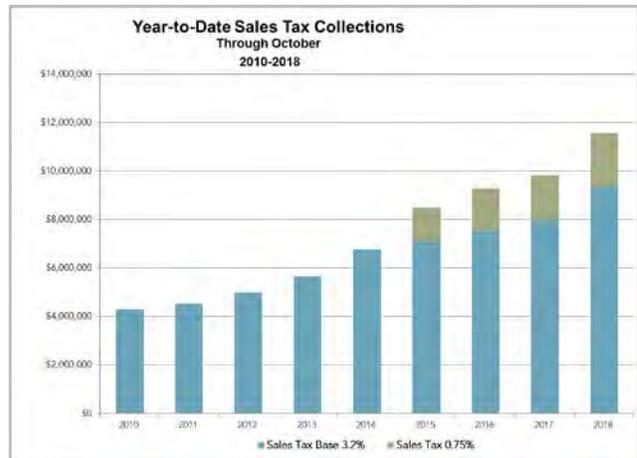
Budget Year	Projected Assessed Value	Projected Mill Levy	Property Tax Revenue
2018	\$496,470,874	12.03	\$5,972,545
2019	564,714,201	12.03	6,793,512
2020	608,259,360	12.03	7,317,360
2021	655,162,290	12.03	7,881,602
2022	705,681,909	12.03	8,489,353
2023	760,097,100	12.03	9,143,968

- **Sales Tax** The growth pattern that began in the mid 1990’s drove sales tax collections over the \$1 million level in 1999, the \$2 million level in 2002, the \$3 million level in 2005, with over \$4 million in 2007, and finally over \$5 million in 2010. Sales tax in 2017 nearly hit \$12 million.

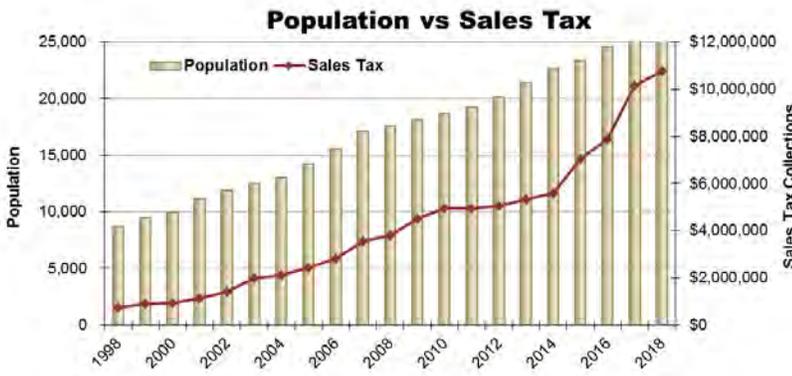
In 2014 Windsor started collecting 0.75% sales tax by means of a bond for the Community Recreation Center Expansion in addition to the 3.2% already collected for a total of 3.95%. This additional tax is found in the Community Recreation Center Expansion Fund. Sales tax for 2017 with inclusion of the new 0.75% sales tax, reached \$11,993,314. Sales tax projections for the future are analyzed 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.

For comparison purposes, we use the 3.2% shown in blue with the 0.75% reflected in green. The trend toward growing population and more vendors locating in Windsor is expected to continue into the near future. Due to the growth in Sales Tax, 2019 is estimated at a 5% increase over the projected 2018.



The total projected for 2018 is expected to be \$13.8 million for the 3.95% sales tax.



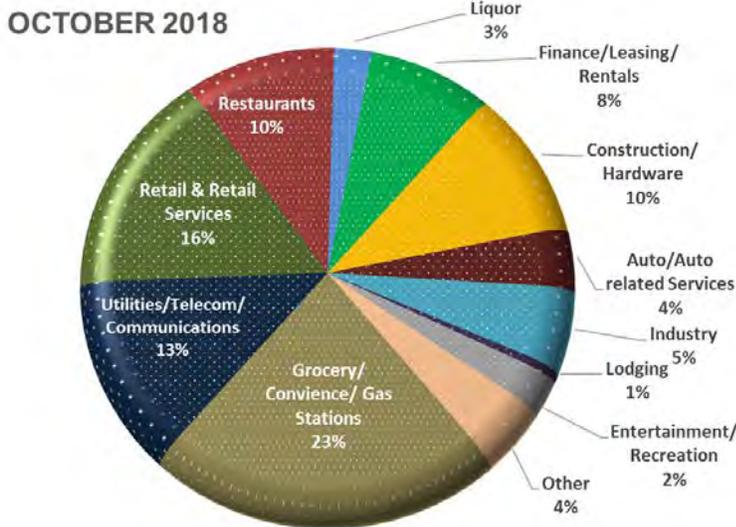
This chart incorporates the full 3.95%. Prior to 2005, the Town’s sales tax was collected by the State of Colorado. The Town began administering this process in 2005 and was able to refine the database of active vendors and industry codes. Unfortunately, a reliable historical database of vendors prior to then could not be established. More accurate historical comparisons begin from 2005 to present.

2019 Assumptions	
2018 Sales Tax	\$13,758,206
2018 Population estimate	26,360
Annual Population Growth 2014-2018	4.07%
Sales Tax Per Capita 2018	\$522
Sales Tax Per Capita 1998	\$109
Average % Change 1998-2018	6.64%
Number of Business Licenses as of 12/31/17	1,681
Licenses per Population	16
Average tax per vendor	\$8,185

Windsor Sales Tax Vendors by Industry

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

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, 2019 projection was based on a 5% increase from projected 2018. Sales tax collections are allocated among the Town’s General Fund, Capital Improvement Fund, Community Recreation Center Fund,

and the Community Recreation Center Expansion Fund. The allocated projection numbers are shown in the following Table 3.

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
2018	26,360	1,681	\$557	\$13,758,206	\$13,758,206	\$13,758,206
2019	27,434	1,749	\$594	\$16,283,594	\$14,318,616	\$15,301,105
2020	28,551	1,821	\$633	\$18,072,329	\$14,901,854	\$16,487,092
2021	29,714	1,895	\$675	\$20,057,555	\$15,508,849	\$17,783,202
2022	30,924	1,972	\$720	\$22,260,855	\$16,140,568	\$19,200,712
2023	32,184	2,052	\$768	\$24,706,186	\$16,798,019	\$20,752,103

This chart uses vendor projections and the next chart uses a 5% increase for 2019 and then follows the vendor projections going forward.

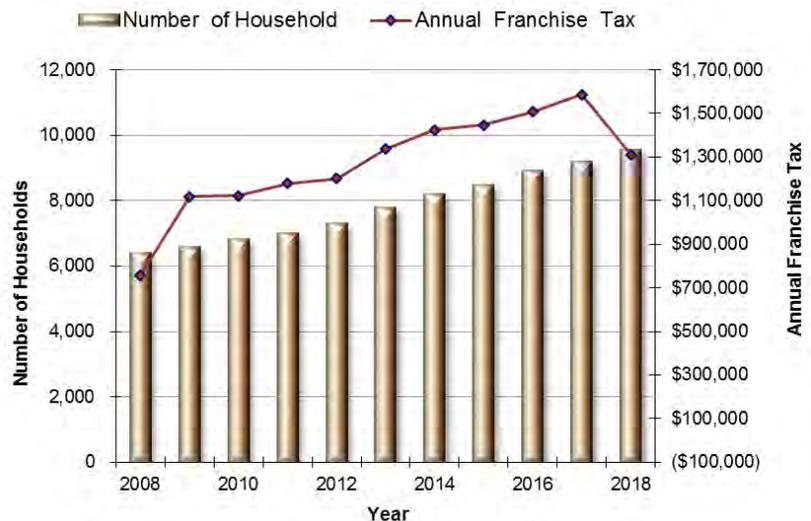
Table 3 Projected Sales Tax Distributions

Year	Community Recreation	General	Capital Improvement	3.2% Tax Total	CRC Expansion 0.75% Tax	3.95% Tax Total
2018	\$703,775	\$6,190,457	\$4,222,647	\$11,116,879	\$2,641,327	\$13,758,206
2019	\$738,963	\$6,499,980	\$4,433,780	\$11,672,723	\$2,773,393	\$14,446,116
2020	\$834,789	\$7,513,105	\$5,008,737	\$13,356,631	\$3,130,460	\$16,487,092
2021	\$900,415	\$8,103,738	\$5,402,492	\$14,406,645	\$3,376,557	\$17,783,202
2022	\$972,188	\$8,749,691	\$5,833,128	\$15,555,007	\$3,645,705	\$19,200,712
2023	\$1,050,739	\$9,456,654	\$6,304,436	\$16,811,830	\$3,940,273	\$20,752,103

➤ **Franchise Taxes -**

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

Number of Households and Franchise Taxes

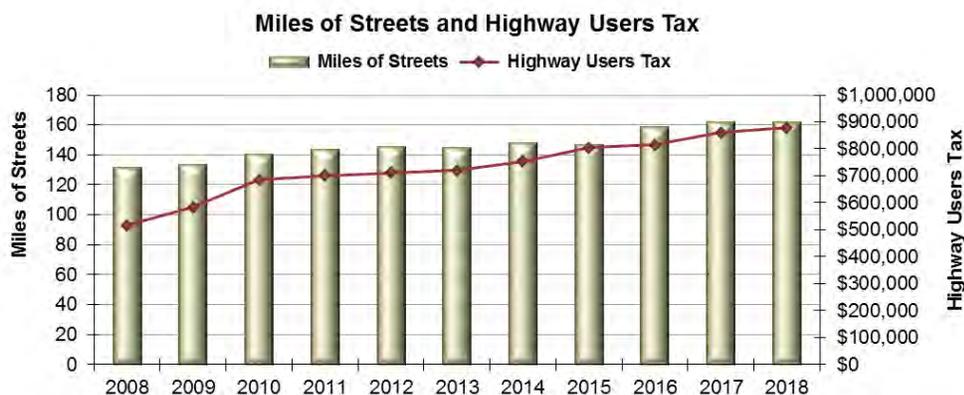


The historical data in the chart here reflects an average franchise tax collection of \$159.87 per household over the last three years. Applying that average yields the 2019 projection and the

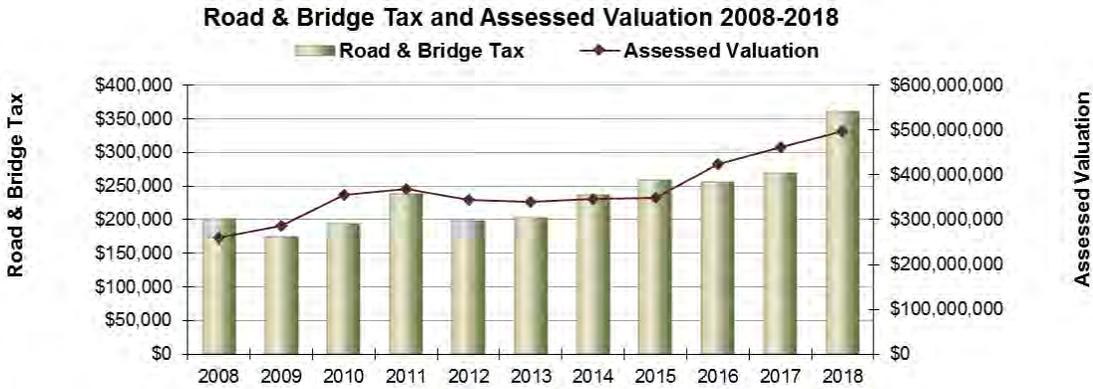
projections for the out years. The projected collections for 2018 are based on actual collections through July resulting from timing of payments.

Year	Population	Number of Household	Annual Franchise Tax
2018	26,360	9,551	\$1,526,885
2019	27,434	9,940	1,589,080
2020	28,551	10,345	1,653,808
2021	29,714	10,766	1,721,172
2022	30,924	11,205	1,791,280
2023	32,184	11,661	1,864,244

- **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 2019 is \$860,591.



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



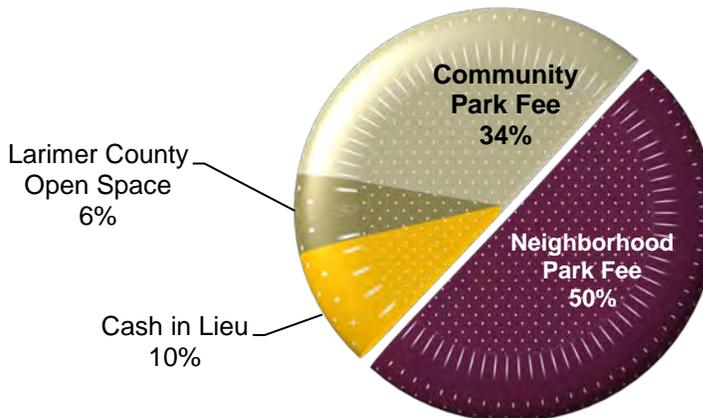
The historical data in the chart above reflects an average collection of 0.79 mills on assessed valuation beginning in 2018. Applying this average to projected assessed valuation yields the following chart.

Budget Year	Projected Assessed Value	Projected Mill Levy	Road and Bridge Tax Revenue
2018	\$496,470,874	0.64	\$360,595
2019	564,714,201	0.64	359,916
2020	608,259,360	0.64	387,669
2021	655,162,290	0.64	417,562
2022	705,681,909	0.64	449,760
2023	760,097,100	0.64	484,441

PARK IMPROVEMENT FUND

Park Improvement Fund Revenue is derived primarily (84.1%) from two sources, Community Park Fees and Neighborhood Parks Fees, both of which are based on new residential development. These fees are not charged to commercial projects. Obviously, this revenue stream is tied to the strength of the residential building market, as is the nexus for imposing these fees; new residential development creates the need for new parks and should pay for their construction.

Park Improvement Fund Revenues 2017



Park fee budget estimates are computed on a three-year average of 2016, 2017 and projected 2018. For 2019, Ordinance 2018-1563 was implemented, adopting a Parks Open Space and Trail Development Fee to combine the community and neighborhood park fees into the one fee. There are some existing development projects in the cue that will still be charged fees based on the previous structure. Going forward the Park and Trail Development fee will be the standard.

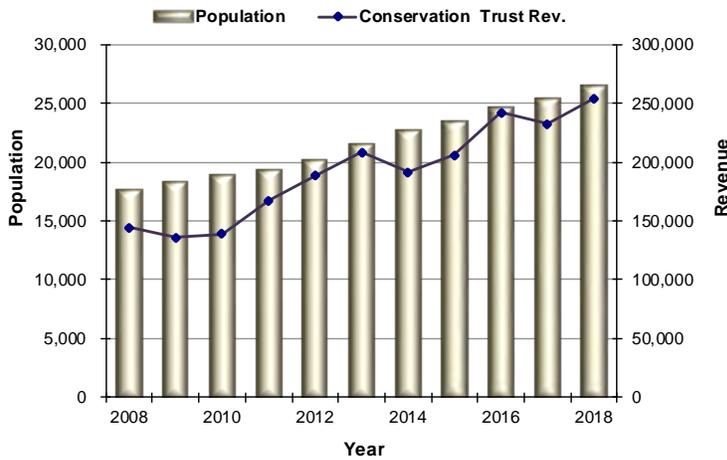
Park & Trail Development Fee

Year	Inflation Adjusted Fee	# of Units	Annual Revenue
2018	\$3,075	509	\$1,118,211
2019	3,167	571	2,849,151
2020	3,262	646	2,107,910
2021	3,360	732	2,458,306
2022	3,461	828	2,866,949
2023	3,564	938	3,343,521

CONSERVATION TRUST FUND

This fund’s source of revenue consists of revenue collected by the State of Colorado on proceeds from sales of lottery tickets. Each participating municipality receives a per capita portion of the proceeds. The amount per capita varies each year with the amount of lottery ticket sales, but has averaged \$9.56 over the past three years as shown in the charts below.

Population and Conservation Trust Revenues
2008 - 2018



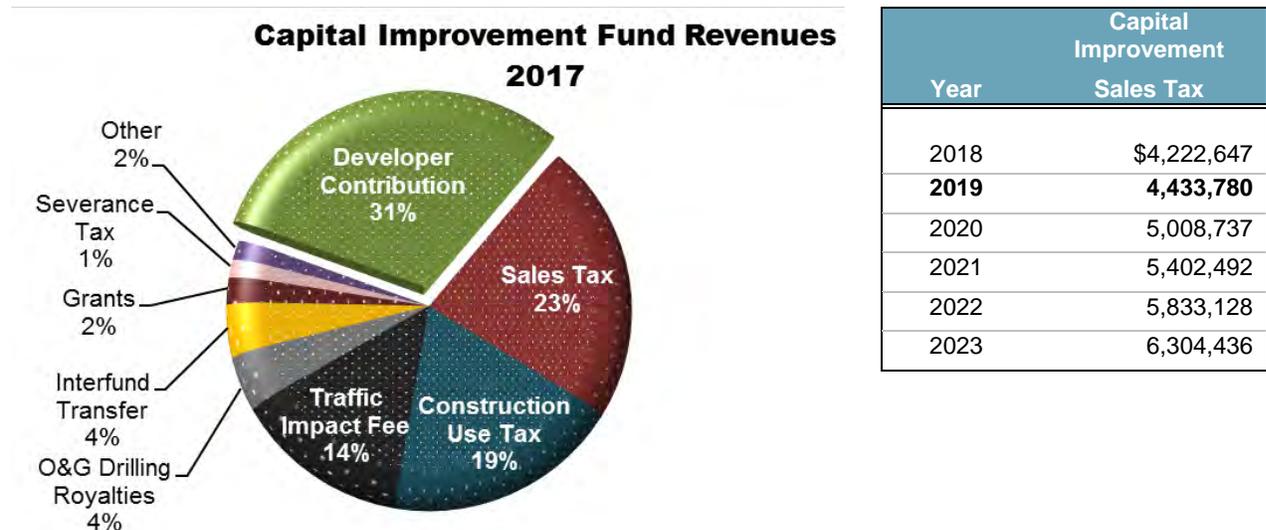
	Population	Conservation Trust Rev.	Per Capita	% Change per Year
2008	17,623	\$144,087	8.18	0.45%
2009	18,133	136,046	7.50	-8.24%
2010	18,771	138,942	7.40	-1.34%
2011	19,257	167,332	8.69	17.39%
2012	20,088	188,169	9.37	7.80%
2013	21,406	208,280	9.73	3.87%
2014	22,619	191,432	8.46	-13.02%
2015	23,351	205,973	8.82	4.22%
2016	24,572	242,301	9.86	11.79%
2017	25,327	232,427	9.18	-6.93%
2018	26,360	254,445	9.65	5.18%
3-Year Average		\$243,058	\$9.56	3.35%

As with many of the Town’s other sources of revenue, population will largely determine Conservation Trust funds. For 2019, the population is expected to increase to 27,434. However, the three-year average was applied rendering a projection of \$243,058.

Year	Population	Per Capita	Revenue
2018	26,360	\$9.65	\$254,445
2019	27,434	8.86	243,058
2020	28,551	9.16	261,424
2021	29,714	9.46	281,178
2022	30,924	9.78	302,424
2023	32,184	10.11	325,276

CAPITAL IMPROVEMENT FUND

Four sources of revenue account for 86% of the capital improvement fund revenue described as follows.



Year	Capital Improvement Sales Tax
2018	\$4,222,647
2019	4,433,780
2020	5,008,737
2021	5,402,492
2022	5,833,128
2023	6,304,436

- **Sales Tax** – 23% of the Town’s original 3% tax rate is dedicated to the Capital Improvement Fund. Sales tax accounts for a large part of the revenue for the Capital Improvement Fund. Total sales tax projections were covered in the General Fund section with the distribution appearing in Table 3. The Capital Improvement Fund information appears here.
- **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%, and another 2014 voter approved 0.75% for a total of 3.95%. The original 3% goes entirely to the Capital Improvement Fund while the additional 0.2% is used to fund the recreation center, and the final 0.75% is used to fund the recreation center expansion.

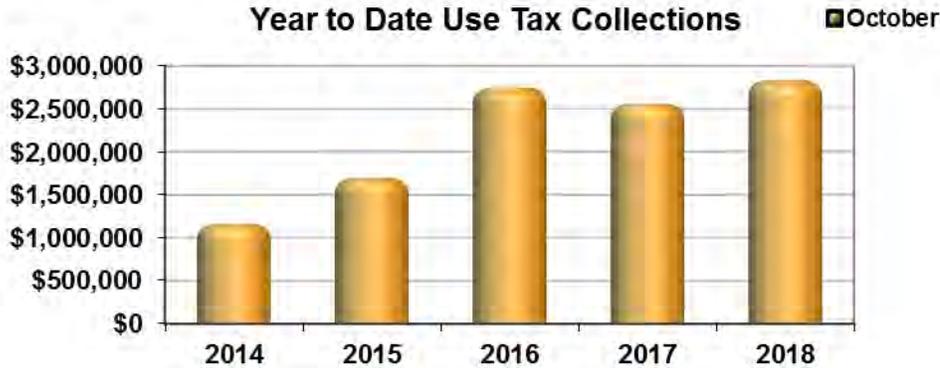
Construction Use Tax
Year to Date Comparison

DATE	2014	2015	2016	2017	2018
January	\$ 78,709	\$ 162,756	\$ 146,704	\$ 136,815	\$ 149,805
February	156,361	296,938	421,105	377,095	349,804
March	234,917	433,711	810,070	701,862	590,540
April	325,412	591,543	1,033,821	906,385	784,437
May	577,719	702,580	1,284,751	1,142,707	1,023,680
June	723,474	867,756	1,563,756	1,412,849	1,520,476
July	819,649	1,039,177	2,011,910	1,839,900	1,776,274
August	900,192	1,213,008	2,211,063	2,076,539	1,965,169
September	1,038,072	1,381,701	2,517,759	2,369,330	2,281,467
October	1,164,562	1,700,046	2,751,008	2,562,845	2,836,879
November	1,194,324	1,757,675	2,944,415	2,753,611	
December	1,273,030	1,859,273	3,190,746	3,111,540	

This revenue stream was lowest in 2014 as new construction was down. There has been a steady increase in building in Windsor and 2016 is highest on record so far.

Construction Use Tax

Year to Date Use Tax Collections



There is much speculation over the course of housing starts in the years to come, primarily indicating continued growth. The 2014 permit numbers were consistently lower than 2013 through September of 2014, but 2015 started a recovery. Permits for 2016 rebounded with single-family building permits reaching a high at 545 permits through September. Then 2017 shows more of a leveling with 513 single-family building permits. Permits for 2018 show continued leveling. The Town Board decided to estimate the 2019 single-family home numbers at 571 single-family permits, which again reflects a healthy economy.

The number of housing permits has increased and the value of the associated with housing is expected to average of \$266,630. This value was considered, in conjunction with number of permits, to estimate 2018 Construction Use Tax dollars. The 2019 construction use tax estimate was based on a three-year average of 2016, 2017 and projected 2018 as a cautionary measure.

Year	Number of Permits*	Total Cost of Improvements	Total Use Tax to CIF
2018	554	\$171,221,331	\$3,045,041
2019	597	153,610,666	3,093,415
2020	651	159,836,221	2,760,874
2021	738	171,433,005	3,271,876
2022	837	193,910,316	3,993,459
2023	949	238,463,179	5,100,027

* Total number of permits

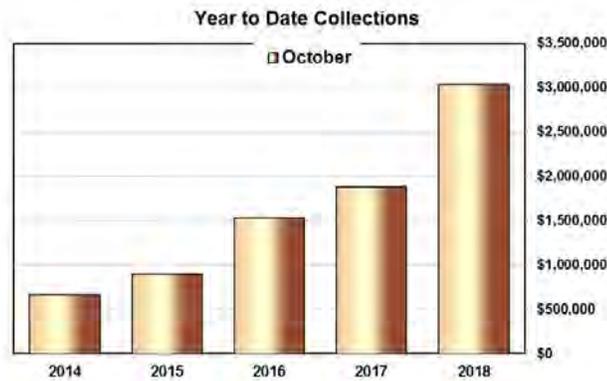
- **Traffic Impact Fees** – Enacted by ordinance in 2002, this source of revenue is also tied directly to new construction. All new permits are required to pay this fee, with the commercial projects paying more than the residential permits. The underlying theory being that commercial projects have a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

Traffic Impact Fee Collections
Year to Date Comparison

DATE	2014	2015	2016	2017	2018
January	\$ 72,205	\$ 59,220	\$ 58,066	\$ 94,610	\$ 99,996
February	108,160	120,993	207,536	235,551	431,096
March	142,000	223,646	403,430	444,213	774,083
April	184,300	284,013	500,720	541,544	1,009,041
May	285,822	353,284	702,356	669,242	1,272,240
June	453,520	526,326	907,110	845,060	1,604,482
July	507,743	600,351	1,161,035	1,286,764	1,867,906
August	544,609	693,840	1,250,303	1,487,359	2,060,877
September	597,334	755,175	1,413,161	1,712,327	2,397,886
October	660,570	891,330	1,523,914	1,874,003	3,032,280
November	679,605	940,007	1,622,906	1,948,025	
December	729,156	982,307	1,789,317	2,273,489	

Traffic impact fees follow the same trend as building permits and construction use tax. Year 2014 was the lowest in new construction but is coming back strong with 2018 in October showing the highest on record. At this rate, 2018 should close at \$3,202,124 with a fee increase in 2018.

Traffic Impact Fee Collections



Historical Data on Traffic Impact Fees

Year	Total Revenue	Number of Permits	Fee / Permit	% Change Per Year
2014	\$712,195	251	\$2,837	11.01%
2015	972,584	302	3,220	13.50%
2016	1,735,957	721	2,408	-25.24%
2017	2,273,489	569	3,996	65.95%
2018	3,202,124	554	5,779	44.62%
3 Yr Average	\$2,403,857		\$4,061	28.44%

Projections of Traffic Impact Fees

Year	Number of Permits	Fee / Permit	Total Traffic Impact Fees
2018	554	\$5,779	\$3,202,124
2019	597	5,529	3,299,109
2020	651	7,101	4,625,169
2021	738	9,121	6,734,109
2022	837	11,716	9,807,503
2023	949	15,049	14,288,455

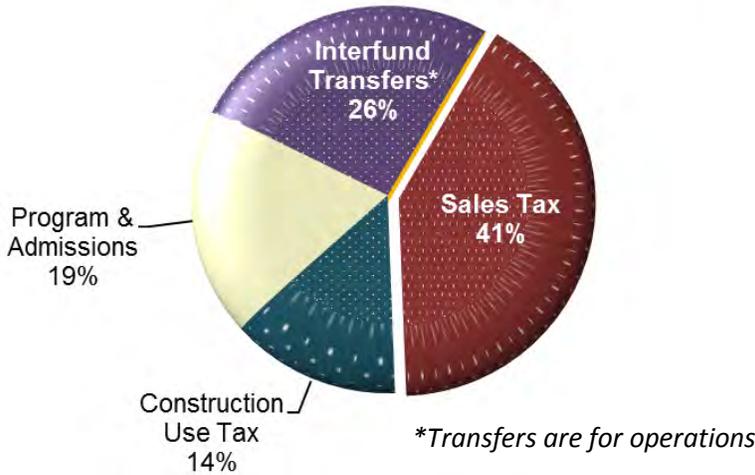
The Town expects a more leveling in construction and uses the traditional three-year average of 2016, 2017 and projected 2018 to forecast 2019. However the Town Board voted for an increase beginning 2018, as well as an increase of 10% for 2019 to amount to \$3,299,109 in revenue.

- **Developer Contributions** – This item is not a “cash in hand” type of revenue as it is recorded as both a revenue and expenditure at the time of final acceptance of infrastructure from developers. The dollar amounts will vary greatly year to year depending on the size and progress of development. The Finance Department keeps a running total of final acceptances throughout the year. The same total dollar amount is then presented as both a revenue and expenditure in a supplemental budget item for the Town Board to approve at their last meeting of the year or shortly after the first of the next year.
- **Oil and Gas Drilling Royalties** – The royalty revenue for 2016 was \$2,181,120. For 2017 drilling activity slowed and reflected a revenue of \$718,477. During 2018, a new well came onboard and royalties are expected to come in at \$1,773,115. 2019 is budgeted at \$1,557,570, the three-year average. Of course, this is not a predictable income and is only reviewed year-to-year and thus is used for capital projects rather than general operations. The past several years this revenue was used for street improvements.
- **Grants** – Another source of revenue for 2019 is a Colorado Department of Transportation reimbursement (CDOT) of \$1 million for the SH 257 and Eastman Park Drive intersection improvement expected to cost \$1.6 million.

COMMUNITY RECREATION CENTER FUND

Three sources of revenue account for 86% 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. Prior to 2018, the tax did not generate enough revenue to fund the operations of the facility, causing the fund to rely on transfers from the General Fund. Program, admissions and facility rental revenue has increased due to some reorganization, causing this revenue to be the third highest revenue for this fund.

**Community Recreation Center
Revenues 2017**



CRC	
Year	Sales Tax
2018	\$703,775
2019	738,963
2020	834,789
2021	900,415
2022	972,188
2023	1,050,739

- **Sales Tax** – 100% of the Town’s 0.2% tax rate is dedicated to the Community Recreation Center (CRC) Fund. In 2012, sales tax represented the largest source of revenue for the Community Recreation Center Fund. Total sales tax projections, covered in the General Fund section, are shown in Table 3. The Community Recreation Center Fund share of sales tax appears here.
- **Interfund Transfers** – A transfer from the Community Recreation Center Expansion Fund is the second largest revenue in this fund. Operational transfers in 2017 from the General Fund were \$387,000 but due to restructuring of programs, this transfer was not needed for 2018. For 2019, the departments did an analysis of time spent doing their jobs and found the General Fund carried the largest part of the salary burden for work done for many of the enterprise or special revenue funds. Thus, there is a transfer of \$231,947 to cover the transfer back to the General Fund for salaries paid from the General Fund but working a percentage of their time for the CRC. The CRC budget was not able to carry this transfer so a transfer from the CRC Expansion Fund was necessary.
- **Program and Admission Charges** – Previously, most recreation programming revenues and costs were credited to the General Fund, leaving a limited amount of program revenue in the Recreation Center Fund. Admission charges in the form of rental fees comprised most of this revenue source. In the 2017 budget, recreation revenue associated with the Community Recreation Center remained within this Fund. So for 2018, there was no transfer from the General Fund for operations.
- **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 the following chart.

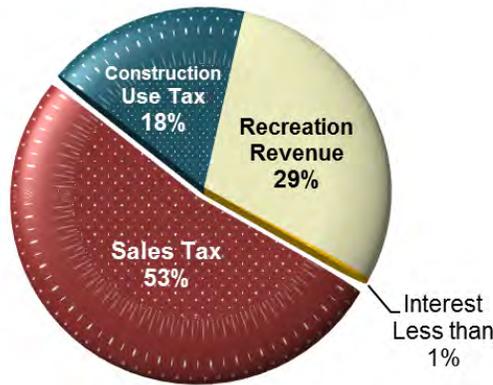
Summary of Construction Use Tax

Year	Number of Permits	Total Cost of Improvements	Total Use Tax to CRC
2018	554	\$171,221,331	\$203,462
2019	597	153,610,666	207,769
2020	651	159,836,221	184,058
2021	738	171,433,005	218,125
2022	837	193,910,316	266,231
2023	949	238,463,179	340,002

COMMUNITY RECREATION CENTER EXPANSION FUND

Two sources of revenue account for 82% of this funds revenue as depicted in the graph below.

Community Recreation Center Expansion Fund Revenues 2017



During the election of November 4, 2014, a ballot issue passed creating a 0.75% sales tax increase and restricting the revenues for this tax increase for repayment of the revenue bonds and funding of costs of equipping, depreciation, operation and maintenance of the Community Recreation Center Expansion.

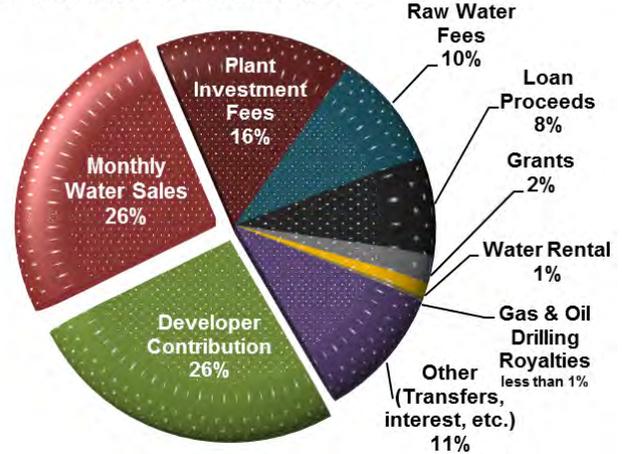
- **Sales Tax** – 0.75% sales tax revenue for 2017 was \$2,297,085. Estimated revenue for 2018 is \$2,641,327, used only in this new Community Recreation Center Expansion Fund and established solely for this purpose. Sales tax for 2019 is the fifth year of revenue for this fund and is forecasted at \$2,773,393.
- **Recreation Revenue** – This revenue is the result of membership fees, swimming pool activities, fitness classes and rental fees.
- **Construction Use Tax** – As the name implies, this revenue is directly affected by the number of new construction permits issued by the Town. This tax applies to all new construction regardless of type. Construction use tax is also 0.75% and was \$775,879 for 2017, estimated at \$749,357 for 2018 and projected for 2019 at \$776,556 based on the three-year average of 2016, 2017 and projected 2018, as new construction continues.

WATER FUND

Four sources make up 80% 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 Ft. Collins / Loveland Water District services buildings located in Larimer County.

➤ **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, 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. A study in 2012 established a third tier to the rate structure beginning in 2013. The tiered rate structure continues going forward with only provider cost increases.

Water Fund Revenues 2017



	2012	2013	2014	2015	2016	2017	3-Year Average
Water Sales	\$3,444,552	\$3,163,142	\$3,311,417	\$3,451,293	\$4,018,240	\$4,033,709	
Number of Customers	5239	5602	5715	5913	6534	6859	
Average per Customer	\$657.48	\$564.65	\$579.43	\$583.68	\$614.97	\$588.09	
% Change in # of Customers	3.46%	6.93%	2.02%	3.46%	10.50%	4.97%	6.31%
% Change year over year – gross sales	14.96%	-8.17%	4.69%	4.22%	16.43%	0.38%	7.01%
% Change per Customer	11.12%	-14.12%	2.62%	0.73%	5.36%	-4.37%	0.57%

Summary of Monthly Water Sales

Year	Number of Customers	Annual Charge/Customer	Total Annual Water Sales
2018	7,292	\$486	\$3,545,171
2019	7,752	499	3,865,706
2020	8,242	502	4,133,392
2021	8,762	504	4,419,614
2022	9,315	507	4,725,655
2023	9,904	510	5,052,889

- **Developer Contributions** – This item is not a “cash in hand” type of revenue as it is recorded as both a revenue and expenditure at the time of final acceptance of infrastructure from developers. The dollar amounts will vary greatly year to year depending on the size and progress of development. The Finance Department keeps a running total of final acceptances throughout the year. The same total dollar amount is then presented as both a revenue and expenditure in a supplemental budget item for the Town Board to approve at their last meeting of the year or shortly after the first of the next year.
- **Plant Investment Fees** – These fees are paid when a building permit is issued, provided that the address of the building is within the Town’s water service area. Much building takes place in Larimer County, which is not in the Town’s water service area. Permits issued for Weld County are all on the Windsor water system. In recent years, development has become more evenly distributed between counties. Fees increased half in 2015 and half in 2016 during the last rate study. The 2019 water plant investment fees appear in this chart.

Water Plant Investment Fee Schedule

Meter Size	Fee	Equiv. Ratio	Plant Investment Fee
3/4"	\$ 9,400	1	\$ 9,400
1"		1.62	15,228
1 1/2"		3.82	35,908
2"		6.29	59,126
3"		13.86	130,284
4"		23.87	224,378
Taps over 4" will be considered individually			

The percentage of total building permits that will be on the Town’s water system should remain near the three-year average of 50%. Development between Weld and Larimer counties has evened out in recent years. The Town conducts a regular rate study to be sure that fees remain in line with system demands. For projection purposes, the conservative three-year average was used.

Year	Total Permits	Water Taps	Weighted Average	PIF Revenue
2018	554	386	\$9,539	\$1,877,516
2019	597	415	6,471	2,687,598
2020	651	453	8,208	3,720,826
2021	738	514	10,411	5,349,781
2022	837	583	13,205	7,694,113
2023	949	661	16,750	11,069,539

- **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

Year	Number of Payments	Total Collection	Average/ Permit
2012	11	\$86,191	\$7,836
2013	14	163,725	11,695
2014	7	177,754	25,393
2015	55	1,130,493	20,554
2016	79	2,273,902	28,784
2017	58	1,477,978	25,482
3-Year Average	64		\$24,940

of raw water shares rose so dramatically that the Town discovered the buying power from the cash *in lieu* payments deteriorated weekly. In order to avoid future shortages of raw water, the Town required developers to dedicate the shares instead of the cash *in lieu* payments. There has been a gradual increase in the number of cash *in lieu* payments in these past few years as shown here. The 2019 estimate is based on the three-year average again.

Projection of Cash in Lieu of Water Fees			
Year	Number of Customers	Average Charge/Customer	Total Annual Water Rights
2018	64	\$28,582	\$ 1,829,271
2019	67	27,842	1,860,384
2020	70	28,724	2,003,938
2021	73	29,635	2,158,568
2022	76	30,575	2,325,131
2023	79	31,544	2,504,546

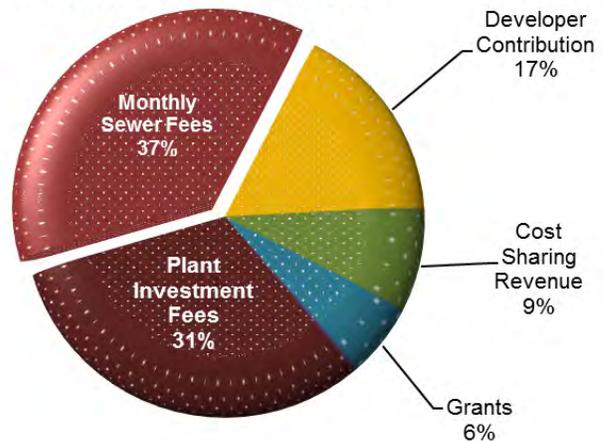
- **Gas and Oil Drilling Royalties** – 2014 is the first year gas and oil drilling royalties became a part of the Water Fund revenue in the Non-potable Water division. These are royalties from oil extracted under the Town’s Windsor Lake. This is why the revenue is credited to the Non-potable Water division. Revenue from 2014 through 2016 was around \$300,000. Revenue in 2017 was only \$58,855 and 2018 projected \$55,157, with 2019 budgeted at \$50,000 due to the price per barrel decreasing. This revenue is treated as one-time resources for one-time projects.

SEWER FUND

Monthly sewer fees, Plant Investment fees, and developer contributions make up 85% 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 the Towns sewer system does not service every home or commercial building located within the Town limits. Most notably, South Fort Collins Sanitation District services buildings located in Larimer County.

- **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.

Sewer Fund Revenues 2017



Financial Plan

	2012	2013	2014	2015	2016	2017	3-Year Average
Monthly Sewer Fees	\$1,688,744	\$1,733,967	\$1,817,815	\$1,997,705	\$2,053,558	\$2,175,399	
Number of Customers	5523	6080	6194	6388	7006	7329	
Average per Customer	\$305.77	\$285.19	\$293.48	\$312.73	\$293.11	\$296.82	\$301
% Change in # of Customers	5.18%	10.09%	1.88%	3.13%	9.67%	4.61%	5.81%
% Change year over year – gross fees	3.06%	2.68%	4.84%	9.90%	2.80%	5.93%	6.21%
% Change per customer	-2.02%	-6.73%	2.91%	6.56%	-6.27%	1.26%	0.52%

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	New Sewer Taps	Total Sewer Taps	Annual Fees	Sewer Fee Revenue
2018	382	7,711	\$281	\$2,163,803
2019	411	8,122	282	2,130,920
2020	449	8,571	284	2,430,060
2021	509	9,080	285	2,587,606
2022	577	9,656	286	2,766,224
2023	654	10,311	288	2,968,919

Year	Total Permits	Sewer Taps	% of Permits	Weighted Average	% Change in Value
2012	441	272	62%	\$ 6,001	22.97%
2013	367	161	44%	4,279	-28.69%
2014	251	114	45%	4,501	5.18%
2015	302	194	64%	13,411	197.95%
2016	721	618	86%	4,947	-63.11%
2017	569	323	57%	8,402	69.84%
3-Year Average			69%	\$ 8,920	68.23%

- **Plant Investment Fees** – These fees are paid when a building permit is issued, provided the address of the building is within the Town’s sewer service area. In previous years, more building has taken place in Larimer County, which is not in the Town’s sewer service area. Permits issued for Weld County are all on the Windsor sewer system. In recent years, development has become more evenly distributed between counties. Mentioned earlier, the Town reviewed fees in 2014 and an increase began in 2015. Data concerning sewer plant investment fees for 2019 appears in the charts below.

Sewer Plant Investment Fee Schedule

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

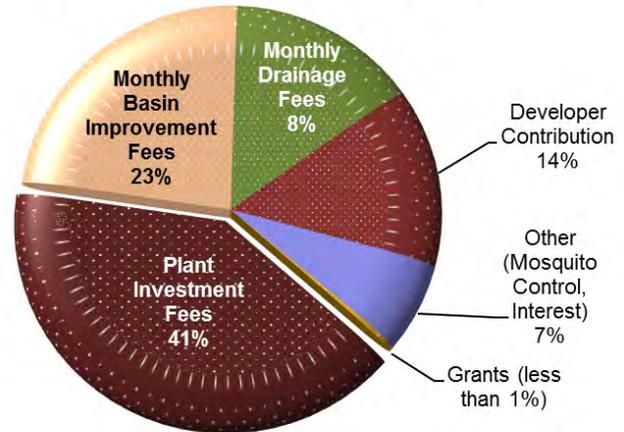
The percentage of building permits that will be on the Town’s sewer system should remain near the three-year average of 50%. Again, there was increased development in Larimer County, but as mentioned earlier, the development between counties has evened out in recent years. The Town conducts an annual rate study to be sure that fees remain in line with system demands. A conservative three-year average was used to project 2019.

Year	Total Permits	Sewer Taps	Weighted Average	PIF Revenue
2018	554	382	\$ 8,920	\$ 1,215,177
2019	597	411	15,005	1,932,456
2020	651	449	25,243	11,328,627
2021	738	509	42,465	21,602,694
2022	837	577	71,438	41,206,369
2023	949	654	120,177	78,626,554

STORM DRAINAGE FUND

Three sources make up 79% 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 2017



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

Year	Total Permits	Total Revenue	Average Fee	% Change in Value
2012	441	\$ 356,288	\$ 808	-32.73%
2013	367	410,966	1,120	38.60%
2014	251	278,546	1,110	-0.90%
2015	302	380,410	1,260	13.51%
2016	721	591,986	821	-34.82%
2017	569	690,859	1,214	47.88%
3-Year Average		\$554,419	\$1,098	8.86%

Storm Drainage Plant Investment Fee Projections

Fees were increased for 2018. This chart includes the 2018 fee increase and 2019 was budgeted using 2018 projection.

Year	Total Permits	Average Fee	PIF Revenue
2018	554	\$ 2,066	\$ 1,144,853
2019	597	1,919	1,144,853
2020	651	2,088	1,360,234
2021	738	2,273	1,678,415
2022	837	2,475	2,071,623
2023	949	2,694	2,557,824

- **Monthly Basin Improvement Fees** – The Town started billing a monthly basin user fee to existing customers in January of 2004. Historical data appears below.

	2012	2013	2014	2015	2016	2017	3-Year Average
Monthly Basin Fees	\$248,348	\$265,714	\$425,796	\$322,165	\$368,164	\$391,200	
Number of Customers	6,879	7,386	7,913	8,202	8,759	9,417	
Average per Customer	\$36.10	\$35.97	\$53.81	\$39.28	\$42.03	\$41.54	\$40.95
% Change in # of Customers	3.63%	7.38%	7.12%	3.66%	6.79%	7.51%	5.99%
% Change year over year - gross fees	3.97%	6.99%	60.25%	-24.34%	14.28%	6.26%	-1.27%
% Change per Customer	0.33%	-0.36%	49.59%	-27.01%	7.01%	-1.17%	-7.06%

Like the Town’s other monthly service fees, continued growth in housing equates to continued growth in monthly basin improvement fees. Fees increased for 2018. This chart includes the 2018 fee increase and 2019 was budgeted using 2018 projection.

Year	Total Permits	Total Service Accounts	Annual Fees	Basin Imp. Revenue
2018	554	9,882	\$ 64.90	\$ 641,353
2019	597	10,479	61.20	641,353
2020	651	11,130	56.89	633,155
2021	738	11,869	52.87	627,520
2022	837	12,706	49.14	624,385
2023	949	13,655	45.67	623,702

- **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. The three-year average was used to project 2019.

	2012	2013	2014	2015	2016	2017	3-Year Average
Monthly Drainage Fees	\$221,808	\$240,380	\$197,147	\$237,557	\$231,715	\$248,579	
Number of Customers	6,879	7,386	7,913	8,202	8,759	9,417	
Average per Customer	\$32.24	\$32.54	\$24.92	\$28.96	\$26.45	\$26.40	\$27.27
% Change in # of Customers	3.63%	7.38%	7.12%	3.66%	6.79%	7.51%	5.99%
% Change year over year - gross fees	-0.16%	8.37%	-17.99%	20.50%	-2.46%	7.28%	8.44%
% Change per Customer	-3.66%	0.93%	-23.44%	16.24%	-8.66%	-0.22%	2.45%

Year	Total Permits	Total Service Accounts	Annual Fees	Drainage Revenue
2018	554	9,971	\$26.00	\$259,299
2019	597	10,568	23.33	246,531
2020	651	11,219	23.90	268,148
2021	738	11,958	24.49	292,808
2022	837	12,795	25.09	320,996
2023	949	13,744	25.70	353,280

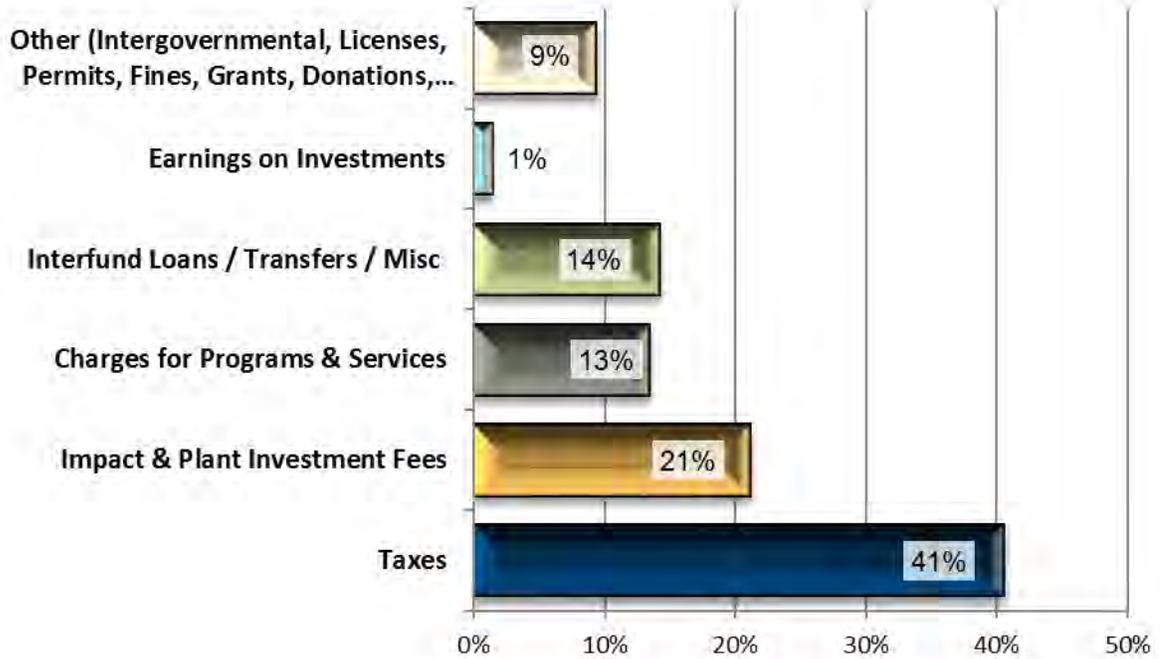
**FINANCIAL PLAN
REVENUE SUMMARIES**

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 growth is expected to continue for 2019. Tax revenue has consistently seen an increase but is still conservatively budgeted due to sales tax uncertainty in the market. In general, revenues are estimated on a conservative three-year average. These estimates, less the loan proceeds and grants are actually 16.8% higher than the 2018 budget to reflect growth, and are 11.0% higher than the 2018 projections. Accepted infrastructure from developers is not reflected in the 2018 and 2019 miscellaneous budgets until supplemental budgets are approved. The Town policy and budgetary solvency require that revenue be estimated conservatively and expenditures budgeted at 100%.

TOWN OF WINDSOR ALL FUND REVENUE BREAKDOWN BY SOURCE 2019 BUDGET						
	2015	2016	2017	2018	2018	2019
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
Taxes	\$19,150,562	\$22,287,920	\$23,920,157	\$22,743,917	\$25,915,789	\$27,775,114
Licenses & Permits	264,889	401,511	523,174	390,909	602,908	507,286
Intergovernmental Rev	1,244,565	1,279,104	1,383,131	1,434,577	1,431,144	1,470,733
Services	1,248,785	1,608,395	2,914,798	2,989,877	2,898,278	2,835,489
Fines	180,132	164,689	177,932	162,064	204,665	182,429
Collections for Other Gov	320,187	304,579	655,184	379,644	844,161	925,026
Park Improvement Fees	1,007,655	2,919,637	3,275,172	2,108,834	2,683,706	2,849,151
Lottery Funds	205,973	242,301	232,427	223,069	254,445	243,058
Traffic Impact Fees	972,584	1,735,957	2,273,489	2,500,626	3,202,124	3,299,109
Water Sales	3,454,502	4,067,508	4,037,494	3,571,126	3,548,775	3,869,176
Plant Investment Fees	3,089,768	7,379,477	5,430,202	6,442,580	4,878,898	6,406,260
Raw Water Fees	2,538,910	8,339,594	4,350,033	1,721,196	1,886,447	1,910,384
Sanitary Sewer Service	1,997,705	2,053,558	2,172,479	2,058,222	2,163,803	2,130,920
Storm Drainage Service	335,985	336,827	361,585	754,199	377,907	373,347
Interest / Investment Income	541,236	658,214	702,057	568,367	1,153,471	957,573
Grants	2,391,976	5,420,286	1,526,595	453,600	330,535	2,035,549
Accepted Infrastructure/Misc.	3,549,769	7,793,595	9,091,354	3,675,773	2,625,968	2,099,817
Loan Proceeds	17,954,911	-	16,734,730	-	-	-
Interfund Transfers & Loans	5,052,813	5,409,439	6,483,605	5,182,672	5,178,190	7,622,406
Sale of Assets	218,074	46,887	29,000	10,000	39,500	1,039,559
Total Revenue	\$65,720,981	\$72,449,478	\$86,274,598	\$57,371,251	\$60,220,712	\$68,532,384

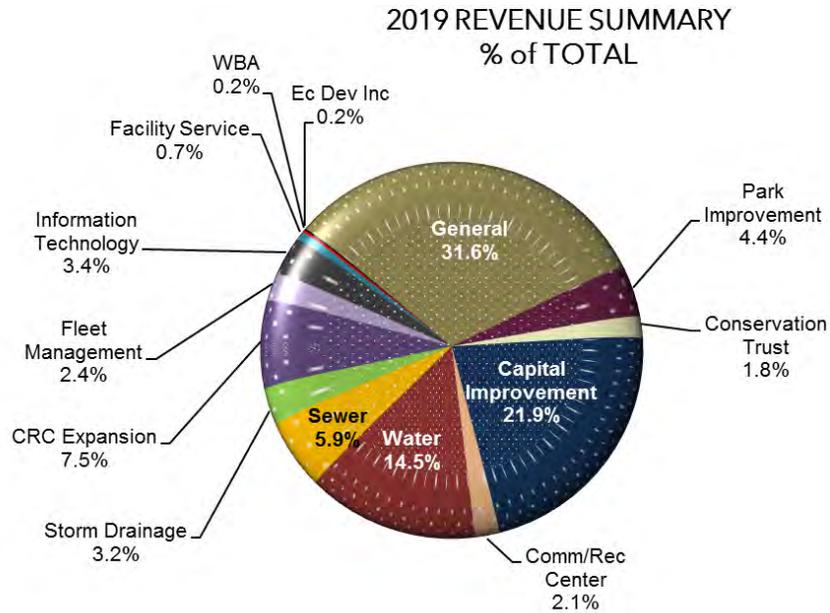


2019 TOTAL REVENUES By Source



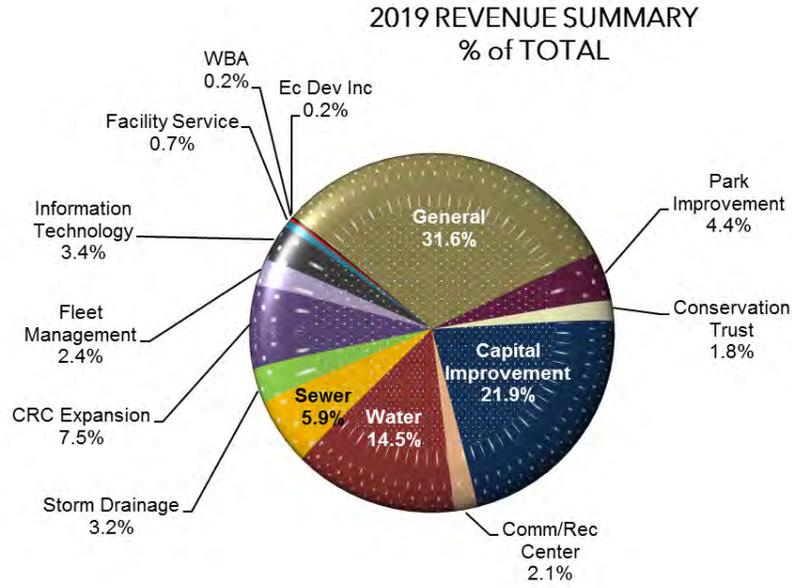
2019 TOTAL REVENUE COMBINED BY SOURCE

	2019	% of Total 2019
Taxes	\$27,775,114	41%
Charges for Programs & Services	14,464,904	21%
Impact & Plant Investment Fees	9,208,931	13%
Interfund Loans / Transfers / Miscellaneous	9,722,222	14%
Earnings on Investments	957,573	1%
Other (Intergovernmental, Licenses, Permits, Fines, Grants, Donations)	6,403,640	9%
TOTAL REVENUE	\$68,532,384	100%



Revenue	General Fund	Park Improv. Fund	Consv Trust Fund	Capital Improv. Fund	Comm/ Rec Center Fund	CRC Expansion Fund	Water Fund	Sewer Fund	Drain Fund	Internal Service Funds	WBA Fund	Ec Dev Incentive Fund	Total
Taxes	15,463,943	187,895	-	7,814,490	946,732	3,549,949	-	-	-	-	-	-	27,963,008
Licenses	507,286	-	-	-	-	-	-	-	-	-	-	-	507,286
Intergov. Revenue	1,282,839	-	-	-	-	-	-	-	-	-	-	-	1,282,839
Services	1,269,663	-	-	-	260,213	1,384,813	-	-	-	-	-	-	2,835,489
Fines	182,429	-	-	-	-	-	-	-	-	-	-	-	182,429
Misc.	270,400	-	-	-	-	-	-	-	-	-	-	-	270,400
Collections for Other Govern	654,626	-	-	-	-	-	-	-	-	-	-	-	654,626
Park Improv.	-	2,849,151	-	998,559	-	-	-	-	-	-	-	-	3,847,710
Lottery Funds	-	-	243,058	-	-	-	-	-	-	-	-	-	243,058
Traffic Impact	-	-	-	3,299,109	-	-	-	-	-	-	-	-	3,299,109
Water Sales	-	-	-	-	-	-	4,411,423	-	-	-	-	-	4,411,423
Plant Invest.	-	-	-	-	-	-	2,687,598	1,932,456	1,786,206	-	-	-	6,406,260
Raw Water	-	-	-	-	-	-	1,910,384	-	-	-	-	-	1,910,384
Sanitary Sewer Service	-	-	-	-	-	-	-	2,130,920	-	-	-	-	2,130,920
Drainage Service	-	-	-	-	-	-	-	-	373,347	-	-	-	373,347
Interest/ Invest. Income	-	1,215	955	262,629	135	227,152	449,123	11,263	5,102	-	-	-	957,573
Grants	10,000	-	1,023,049	1,002,500	-	-	-	-	-	-	-	-	2,035,549
Loan Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund Transfers/ Loans	2,125,561	-	-	1,659,952	231,947	-	465,572	-	-	4,489,498	145,080	103,366	9,220,976
TOTAL REVENUE	21,766,746	3,038,261	1,267,062	15,037,239	1,439,027	5,161,913	9,924,099	4,074,639	2,164,655	4,489,498	145,080	103,366	68,532,384

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 - 2019 BUDGET			
Revenue Summary	Adopted	Proposed	% of Total
with percentage change	2018	2019	2019
General Fund	\$17,152,400	\$21,687,546	31.6%
Park Improvement Fund	2,280,327	3,038,261	4.4%
Conservation Trust Fund	473,537	1,267,062	1.8%
Capital Improvement Fund	10,550,436	15,037,239	21.9%
Community / Rec. Center Fund	1,025,301	1,439,027	2.1%
Water Fund	9,143,970	9,924,099	14.5%
Sewer Fund	6,103,777	4,074,639	5.9%
Storm Drainage Fund	2,689,202	2,164,655	3.2%
CRC Expansion Fund	4,095,626	5,161,913	7.5%
Fleet Management Fund	1,222,373	1,670,878	2.4%
Information Technology Fund	1,395,996	2,310,852	3.4%
Facility Services Fund	919,230	507,768	0.7%
Windsor Building Authority Fund	290,160	145,080	0.2%
Economic Development Incentive Fund	28,916	103,366	0.2%
	\$ 57,371,251	\$ 68,532,384	100%
Percentage Change		19.5%	

General Fund reflects increased property and sales tax for 2019 and also \$929,716 in new transfers for 2019 to reimburse the General Fund for proportional share of personnel services done for other funds, previously only coming from the General Fund. Capital Improvement Fund for 2019 includes a sales tax increase, and construction use tax increase from continued growth in building. Traffic impact fee rates increased and there is a CDOT grant for \$1 million for the Eastman Pk. Dr. / SH 257 intersection improvement. Increased construction also increases impact fees in Park Improvement, Capital Improvement, Water, Sewer and Storm Drainage funds. The Sewer Fund in 2018 budgeted \$2,111,000 from Severance and Northlake Metro District for the \$3 million sewer interceptor to Hwy 257 and Harmony Road. However, this project was suspended.



**FINANCIAL PLAN
AVAILABLE RESOURCES AND EXPENDITURES**

AVAILABLE RESOURCES

For the Town of Windsor overview of the Fund Structure, the beginning fund balance along with the revenues provides the Town of Windsor with the total resources available for payments of the Town’s expenditures.

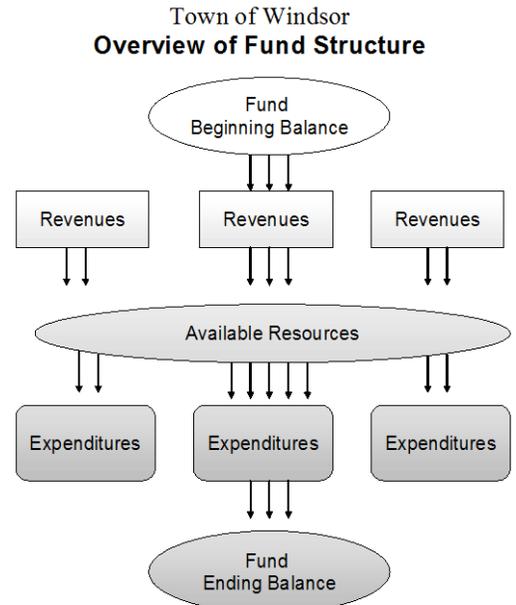
EXPENDITURES

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

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

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

- Personnel services are estimated at a 22% increase from the 2018 budget, reflecting the addition of 20.3 full-time equivalent (FTE) positions, 13 of which are in the General Fund. In addition, a 4% increase in medical benefits proportionately split with employees. Dental rates increased 8% and will also be proportionately split with employees. An increase of 4% was added for a wage study implementation and 3% merit pool was also approved. The Police Department accounts for 7.5 FTE of the total net 20.3 FTE.
- Operations and maintenance account for a 24.5% increase, primarily due to more street maintenance/improvement projects in the Capital Improvement Fund. These are a new Transportation Reserve requested by the Town Board (\$1,000,000), the SH257 / Eastman Park Dr. intersection improvement (\$1,600,000) supported by CDOT for \$1 million. This project is not owned by the Town and therefore falls under maintenance. There is the third of 3-yearly payments for I-25 widening improvements (\$333,333), transportation master plan (\$150,000), and other normal street maintenance improvements. The Conservation Trust Fund includes the Great Western Trail grant project (\$1,023,049) which is a pass through for the Town as the sponsoring agent for the project.
- In 2019, there is an increase in capital outlay of 18.8%. Diamond Valley Field Phase development for \$3.6 million was budget in 2018 but has since been halted and replaced in 2019 with a Parks Maintenance Facility for \$6.5 million. A private enterprise purchased the Diamond Valley area in an agreement with the Town. The Parks Maintenance Facility will be constructed on the Public Work complex along with a Museum collections storage and exhibit fabrication building for \$1.75 million. These account for most of the increase. Then there are street, water and sewer oversizing projects resulting from development totaling \$4,980,000; plus the Town’s normal street maintenance projects are budgeted at \$2,652,250.



- For comparison, revenues for 2019 without grants, and loans are 16.8% higher than 2018. Increases are due to property and sales tax increases, and increased building resulting in increased impact fees. For 2019 traffic impact fees again increased 10%. The Town's 3.95% sales taxes are budgeted for 2019 at \$14,446,116, which is 5% over the projected 2018 total. Property tax is expected to be \$820,967 more than 2018, due primarily to additional construction.
- 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 such as funding the 2017's Public Works Maintenance Facility. This limits 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 and debt was taken on.

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. The Town refinanced this loan in 2012 to reduce the interest payments, making payments more manageable. The savings due to refinancing was \$298,000. The loan now matures in 2023.

In 2010, the Town of Windsor acquired the **Kern Reservoir** along with the debt to the **Colorado Water Conservation Board (CWCB Loan)**. The Town previously paid these assessments to the Kern Reservoir Co., since then payments were made directly to the CWCB. Annual assessments were \$303,972 and funded half from the Water Fund and half from the Storm Drainage Fund. Payments began in 2004 at 5.10% interest with the last payment in 2033. This debt was refinanced in 2017 with the **Bank of Colorado** for a 10-year loan at 3.25% with monthly payments amounting to \$399,738 annually.

The **Windsor Building Authority (WBA)** was created February 21, 2009 for the purpose of assisting with projects that are beneficial to the Town such as borrowing or lending funds to assist in the building of Town facilities. The WBA secured a \$3,000,000 loan with the **United States Department of Agriculture (USDA)** for the construction of a police facility. This will be repaid over a 40-year term accruing interest at a rate of 3.75%. A double payment was made in 2018.

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

In late 2011, the Town entered into a loan agreement with **Colorado Water Resources and Power Development Authority (CWRPD)** for \$3,110,543.20 for the financing of the **wastewater treatment plant** upgrades. These upgrades include replacing two lift stations with one new lift station, a new headworks facility, and a new interceptor to convey flows to the wastewater treatment plant from the existing lift stations. The loan is financed by the Water Pollution Control Revolving Fund 2011 Series A Revenue Bonds. This project was also awarded an Economic Development Act (EDA) grant of \$1,673,890. A double payment was made in 2018.

The Town secured a loan of \$4,545,000 from the **Colorado Water Conservation Board (CWCB Loan)** for the purchase of the **Kyger Pit** as a water storage vessel to be used for augmentation in March 2014. The first of twenty payments began in 2018 at an interest rate of 2.75%.

The Capital Improvement Fund transferred \$504,814 as a loan to the **Storm Drainage Fund** as two large projects were to be completed in 2015 and 2016 utilizing all available funds. Now that these two projects are complete, there are no large projects anticipated in the 5-year Capital Improvement Plan and the storm drainage investment fees are expected to repay the Capital Improvement Fund within the five years. The interest for the loan is set at 0.467% with final payment in 2020.

On November 4, 2014, the vote of the public approved the **Community Recreation Center Expansion** and the authorization of revenue bonds in the amount not to exceed \$16,100,000. The expansion was constructed in 2015-2016. The bonds were to be repaid through a voter approved 0.75% additional sales and use tax to be used for this project. This was a 20-year debt with 3.84% interest to be paid off in 2034. The bonds were advanced refunded in December 2017. At that time, the Town issued \$15,480,000 in a sales and use tax refunding revenue loan and defeased the 2015 revenue bonds. The 2017 sales and use tax refunding revenue loan with JP Morgan, Chase Bank, N.A. is due serially with an interest of 2.610%; these bonds mature on December 1, 2031. Refunding the 2015 bonds reduces total debt service payments over the next 14 years by approximately \$4 million with an economic gain of approximately \$2.6 million.

These existing loans have large principal balances remaining, requiring a large amount of cash to retire the debt. At present, the Town Board annually considers repayment or refinancing of these debt obligations with an ending fund balance policy analysis established in 2017 (see the POLICY section).

Detailed repayment schedules follow.

Community Recreation Center

This is the new financing schedule for the Community Recreation Center revenue refunding bonds. The Community and Recreation Center Fund will not require a subsidy from the General Fund for debt service in 2018. In accordance with the Town of Windsor Debt Policy as well as the bond documents, 0.2% tax will first be used for debt service, with additional money from the original 3% use tax making up the difference if necessary.

COMMUNITY AND RECREATION CENTER FUND				
TOWN OF WINDSOR				
SALES AND USE TAX REVENUE REFUNDING BONDS				
SERIES 2012 <i>True Interest rate is 3.84%</i>				
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

This is the 2017 refinancing schedule for the Kern Reservoir / Windsor Lake loan. This is funded half from the Water Fund plant impact fees and half from the Storm Drainage Fund through transfers to the Non-Potable division of the Water Fund. Payments are monthly.

WATER/NON-POTABLE FUND				
BANK OF COLORADO LOAN REPAYMENT FOR KERN RESERVOIR / WINDSOR LAKE 10-Year repayment at 3.25% Interest – <i>monthly payments</i>				
PAYMENT DATE	PRINCIPAL EXPENSE	INTEREST EXPENSE	TOTAL	PRINCIPAL BALANCE
			\$	3,401,550.00
2017 TOTALS	\$ 96,484.80	\$ 36,761.36	\$ 133,246.16	3,305,065.20
2018 TOTALS	295,272.54	104,465.94	399,738.48	3,009,792.66
2019 TOTALS	305,150.46	94,588.02	399,738.48	2,704,642.20
2020 TOTALS	315,113.30	84,625.18	399,738.48	2,389,528.90
2021 TOTALS	325,900.53	73,837.95	399,738.48	2,063,628.37
2022 TOTALS	336,803.06	62,935.42	399,738.48	1,726,825.31
2023 TOTALS	348,070.33	51,668.15	399,738.48	1,378,754.98
2024 TOTALS	359,592.39	40,146.09	399,738.48	1,019,162.59
2025 TOTALS	371,744.18	27,994.30	399,738.48	647,418.41
2026 TOTALS	384,180.37	15,558.11	399,738.48	263,238.04
2027 TOTALS	263,238.04	3,254.24	266,492.28	\$ (0.00)
	\$ 3,401,550.00	\$ 595,834.76	\$ 3,997,384.76	

Storm Drainage Loan

STORM DRAINAGE FUND				
LOAN FROM CAPITAL IMPROVEMENT FUND for Storm Drainage Capital Projects 5-Year repayment at 0.467% Interest				
PAYMENT DATE	PRINCIPAL EXPENSE	INTEREST EXPENSE	TOTAL	PRINCIPAL BALANCE
				\$ 504,814.00
1/1/2016	\$ 100,024.20	\$ 2,357.48	\$ 102,381.68	404,789.80
1/1/2017	100,491.31	1,890.37	102,381.68	304,298.49
1/1/2018	100,960.61	1,421.07	102,381.68	203,337.88
1/1/2019	101,432.09	949.59	102,381.68	101,905.79
1/1/2020	101,905.79	475.90	102,381.69	\$ 0.00
	\$ 504,814.00	\$ 7,094.41	\$ 511,908.41	

Police Facility – double payments made in 2018

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

Wastewater Treatment Plant Upgrades – double payments made in 2018

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	TOTAL	PRINCIPAL BALANCE
				\$ 3,110,543.20
2/1/2012	\$ 89,212.52	\$ 25,158.22	\$ 114,370.74	3,021,330.68
8/1/2012	89,212.52	27,734.63	116,947.15	2,932,118.16
2/1/2013	89,212.52	27,346.71	116,559.23	2,842,905.64
8/1/2013	89,212.52	27,356.65	116,569.17	2,753,693.12
2/1/2014	89,212.52	25,998.78	115,211.30	2,664,480.60
8/1/2014	89,212.52	25,998.78	115,211.30	2,575,268.08
2/1/2015	92,186.27	24,011.71	116,197.98	2,483,081.81
8/1/2015	92,186.27	24,011.71	116,197.98	2,390,895.54
2/1/2016	95,160.02	22,134.64	117,294.66	2,295,735.52
8/1/2016	95,160.02	22,134.64	117,294.66	2,200,575.50
2/1/2017	95,160.02	20,432.00	115,592.02	2,105,415.48
8/1/2017	95,160.02	20,432.00	115,592.02	2,010,255.46
2/1/2018	95,160.02	18,956.76	114,116.78	1,915,095.44
8/1/2018	95,160.02	18,956.76	114,116.78	1,819,935.42
2/1/2019	98,133.77	18,301.34	116,435.11	1,721,801.65
8/1/2019	98,133.77	18,301.34	116,435.11	1,623,667.88
2/1/2020	98,133.77	17,217.75	115,351.52	1,525,534.11
8/1/2020	98,133.77	17,217.75	115,351.52	1,427,400.34
2/1/2021	98,133.77	16,290.49	114,424.26	1,329,266.57
8/1/2021	98,133.77	16,290.49	114,424.26	1,231,132.80
2/1/2022	98,133.77	15,488.31	113,622.08	1,132,999.03
8/1/2022	98,133.77	15,488.31	113,622.08	1,034,865.26
2/1/2023	101,107.52	14,740.84	115,848.36	933,757.74
8/1/2023	101,107.53	14,740.84	115,848.37	832,650.21
2/1/2024	101,107.52	14,067.37	115,174.89	731,542.69
8/1/2024	101,107.53	14,067.37	115,174.90	630,435.16
2/1/2025	101,107.52	11,393.33	112,500.85	529,327.64
8/1/2025	101,107.53	11,393.33	112,500.86	428,220.11
2/1/2026	104,081.27	8,338.99	112,420.26	324,138.84
8/1/2026	104,081.28	8,338.99	112,420.27	220,057.56
2/1/2027	110,028.78	4,110.76	114,139.54	110,028.78
8/1/2027	110,028.78	4,110.76	114,139.54	\$ 0.00
	\$ 3,110,543.20	\$ 570,562.35	\$ 3,681,105.55	

I-25/SH392 Interchange Improvements

The Town of Windsor agreed to pay for the town’s share of the I-25/SH392 Interchange improvements. Windsor’s share was for \$2,500,000 half funded from the General Fund and half borrowed from the Water Fund.

CAPITAL IMPROVEMENT FUND				
I-25/SH392 INTERCHANGE PROJECT				
LOAN FROM WATER FUND				
20-Year repayment at 0.467% Interest				
PAYMENT DATE	PRINCIPAL EXPENSE	INTEREST EXPENSE	TOTAL	PRINCIPAL BALANCE
				\$ 1,250,000.00
2011	\$ 59,583.07	\$ 6,250.00	\$ 65,833.07	1,190,416.93
2012	59,880.98	5,952.08	65,833.07	1,130,535.95
2013	60,180.39	5,652.68	65,833.07	1,070,355.57
2014	60,481.29	5,351.78	65,833.07	1,009,874.28
2015	60,783.69	5,049.37	65,833.07	949,090.59
2016	61,087.61	4,745.45	65,833.07	888,002.98
2017	61,393.05	4,440.01	65,833.07	826,609.93
2018	61,700.02	4,133.05	65,833.07	764,909.91
2019	62,008.52	3,824.55	65,833.07	702,901.40
2020	62,318.56	3,514.51	65,833.07	640,582.84
2021	62,630.15	3,202.91	65,833.07	577,952.69
2022	62,943.30	2,889.76	65,833.07	515,009.38
2023	63,258.02	2,575.05	65,833.07	451,751.37
2024	63,574.31	2,258.76	65,833.07	388,177.06
2025	63,892.18	1,940.89	65,833.07	324,284.88
2026	64,211.64	1,621.42	65,833.07	260,073.24
2027	64,532.70	1,300.37	65,833.07	195,540.54
2028	64,855.36	977.70	65,833.07	130,685.18
2029	65,179.64	653.43	65,833.07	65,505.54
2030	65,505.54	327.53	65,833.07	\$ 0.00
	\$ 1,250,000.00	\$ 66,661.30	\$ 1,316,661.30	

Community Recreation Center Expansion

The November 4, 2014 election authorized the purchase of Sales and Use Tax Revenue Refunding Bonds in the amount of \$16,100,000. An additional 0.75% sales tax was approved for the repayment of the bonds and operations of the expansion. The Town refinanced these bonds with a 2017 sales and use tax refunding revenue loan with JP Morgan, Chase Bank, N.A., due serially with an interest of 2.610%.

COMMUNITY / RECREATION CENTER EXPANSION FUND				
TOWN OF WINDSOR				
SALES AND USE TAX REVENUE REFUNDING NOTE				
Loan is with JPMorgan Chase Bank, N.A.				
SERIES 2017 14-year repayment at 2.610% Interest				
PAYMENT DATE	PRINCIPAL EXPENSE	INTEREST EXPENSE	TOTAL	PRINCIPAL BALANCE
				\$ 15,480,000
06/01/2018		\$ 186,301.80	\$ 186,301.80	15,480,000
12/01/2018	\$ 948,000	202,014.00	1,150,014.00	14,532,000
06/01/2019		189,642.60	189,642.60	14,532,000
12/01/2019	953,000	189,642.60	1,142,642.60	13,579,000
06/01/2020		177,205.95	177,205.95	13,579,000
12/01/2020	978,000	177,205.95	1,155,205.95	12,601,000
06/01/2021		164,443.05	164,443.05	12,601,000
12/01/2021	1,002,000	164,443.05	1,166,443.05	11,599,000
06/01/2022		151,366.95	151,366.95	11,599,000
12/01/2022	1,030,000	151,366.95	1,181,366.95	10,569,000
06/01/2023		137,925.45	137,925.45	10,569,000
12/01/2023	1,057,000	137,925.45	1,194,925.45	9,512,000
06/01/2024		124,131.60	124,131.60	9,512,000
12/01/2024	1,086,000	124,131.60	1,210,131.60	8,426,000
06/01/2025		109,959.30	109,959.30	8,426,000
12/01/2025	1,111,000	109,959.30	1,220,959.30	7,315,000
06/01/2026		95,460.75	95,460.75	7,315,000
12/01/2026	1,142,000	95,460.75	1,237,460.75	6,173,000
06/01/2027		80,557.65	80,557.65	6,173,000
12/01/2027	1,171,000	80,557.65	1,251,557.65	5,002,000
06/01/2028		65,276.10	65,276.10	5,002,000
12/01/2028	1,202,000	65,276.10	1,267,276.10	3,800,000
06/01/2029		49,590.00	49,590.00	3,800,000
12/01/2029	1,235,000	49,590.00	1,284,590.00	2,565,000
06/01/2030		33,473.25	33,473.25	2,565,000
12/01/2030	1,267,000	33,473.25	1,300,473.25	1,298,000
06/01/2031		16,938.90	16,938.90	1,298,000
12/01/2031	1,298,000	16,938.90	1,314,938.90	-
	\$ 15,480,000	\$3,180,258.90	\$ 18,660,258.90	

Kyger Reservoir

The Kyger Pit was purchased as a water storage vessel to be used for augmentation water in March 2014. A pump station was constructed to deliver water from the Poudre River to the Kyger Reservoir and also in the opposite direction.

WATER/NON-POTABLE FUND				
COLORADO WATER CONSERVATION BOARD LOAN REPAYMENT FOR KYGER RESERVOIR PROJECT Loan Contract Number C150366 20-Year repayment at 2.75% Interest				
PAYMENT DATE	PRINCIPAL EXPENSE	INTEREST EXPENSE	TOTAL	PRINCIPAL BALANCE
				\$ 4,545,000.00
2/1/2018	\$ 173,490.52	\$ 124,987.50	\$ 298,478.02	4,371,509.48
2/1/2019	178,261.51	120,216.51	298,478.02	4,193,247.97
2/1/2020	183,163.70	115,314.32	298,478.02	4,010,084.27
2/1/2021	188,200.70	110,277.32	298,478.02	3,821,883.57
2/1/2022	193,376.22	105,101.80	298,478.02	3,628,507.35
2/1/2023	198,694.07	99,783.95	298,478.02	3,429,813.28
2/1/2024	204,158.15	94,319.87	298,478.02	3,225,655.13
2/1/2025	209,772.50	88,705.52	298,478.02	3,015,882.63
2/1/2026	215,541.25	82,936.77	298,478.02	2,800,341.38
2/1/2027	221,468.63	77,009.39	298,478.02	2,578,872.75
2/1/2028	227,559.02	70,919.00	298,478.02	2,351,313.73
2/1/2029	233,816.89	64,661.13	298,478.02	2,117,496.84
2/1/2030	240,246.86	58,231.16	298,478.02	1,877,249.98
2/1/2031	246,853.65	51,624.37	298,478.02	1,630,396.33
2/1/2032	253,642.12	44,835.90	298,478.02	1,376,754.21
2/1/2033	260,617.28	37,860.74	298,478.02	1,116,136.93
2/1/2034	267,784.25	30,693.77	298,478.02	848,352.68
2/1/2035	275,148.32	23,329.70	298,478.02	573,204.36
2/1/2036	282,714.90	15,763.12	298,478.02	290,489.46
2/1/2037	290,489.46	7,988.46	298,477.92	\$ 0.00
	\$ 4,545,000.00	\$ 1,424,560.30	\$ 5,969,560.30	

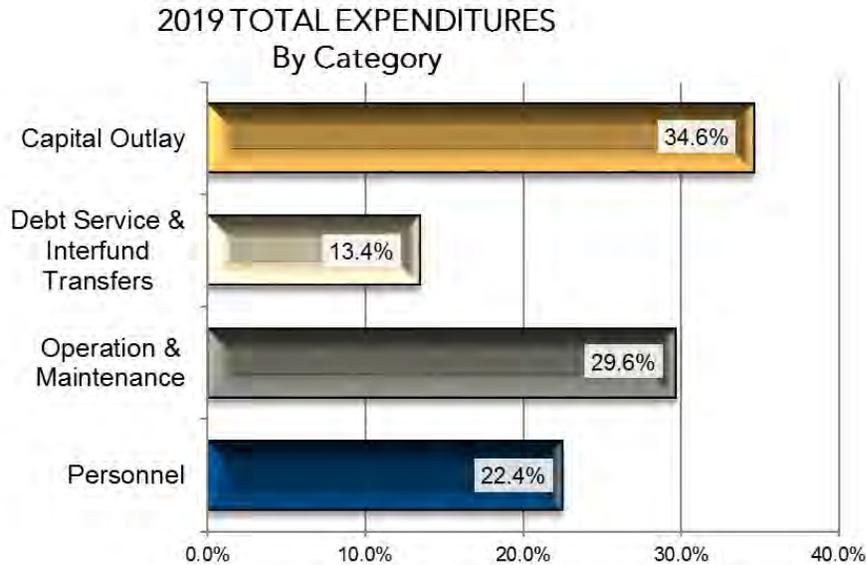
DEBT SERVICE SUMMARY					
	2019	2020	2021	2022	2023
CRC Revenue Refunding Bonds	\$ 388,600	\$ 388,400	\$ 387,900	\$ 387,100	\$ 206,000
CRC Ex Revenue Refunding Loan	1,332,285	1,332,412	1,330,886	1,332,734	1,332,851
Kern Reservoir / Windsor Lake Loan	399,738	399,738	399,738	399,738	399,738
WBA USDA Loan*	145,080	145,080	145,080	145,080	145,080
I-25/SH392 Water Fund Loan	65,833	65,833	65,833	65,833	65,833
Kyger Reservoir Loan	298,478	298,478	298,478	298,478	298,478
CWRPDA Revenue Bonds*	232,870	230,703	228,849	227,244	231,697
Storm Drainage Capital Fund Loan	102,382	102,382	-	-	-
Total Debt Payments	\$ 2,965,267	\$ 2,963,026	\$ 2,856,764	\$ 2,856,208	\$ 2,679,677
<i>*double payments in 2018</i>					
Maximum Remaining Total Repayment Cost					
CRC Revenue Refunding Bonds			\$ 1,758,000		
CRC Ex Revenue Refunding Loan			22,636,750		
Kern Reservoir / Windsor Lake Loan			3,864,139		
WBA USDA Loan			4,771,856		
I-25/SH392 Water Fund Loan			855,830		
CWRPDA Revenue Bonds			2,288,067		
Kyger Reservoir Loan			5,671,082		
Storm Drainage Capital Fund Loan			204,763		
Maximum Total Repayment Cost			\$45,353,949		
Maximum Annual Repayment Cost					
CRC Revenue Refunding Bonds	Year 2019		\$ 388,600		
CRC Ex Revenue Refunding Loan	Year 2033		1,334,263		
Kern Reservoir / Windsor Lake Loan	Year 2019		399,738		
WBA USDA Loan	Year 2019		145,080		
I-25/SH392 Water Fund Loan	Year 2019		65,833		
CWRPDA Revenue Bonds	Year 2023		231,697		
Kyger Reservoir Loan	Year 2019		298,478		
Storm Drainage Capital Fund Loan	Year 2020		102,382		
Maximum Annual Repayment Cost			\$ 3,198,941		

The 2019 Debt Service amount of \$2,965,267 for the above-mentioned obligations complies 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. Debt margin is \$1,165,285 at 10% or \$3,230,561 at 15%.
- 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 \$2,707,400. Total long-term debt outstanding is \$25,789,733 with a debt margin of \$30,701,192 as of 12/31/2019*)

COMPLIANCE WITH TOWN DEBT POLICY				
	10%		15%	Policy Compliance
Town's 2019 Operating Budget	\$ 41,305,520	\$ 4,130,552	\$ 6,195,828	Yes
Current Assessed Valuation	\$ 564,909,248	\$ 56,490,925		Yes

FINANCIAL PLAN
EXPENDITURE SUMMARIES



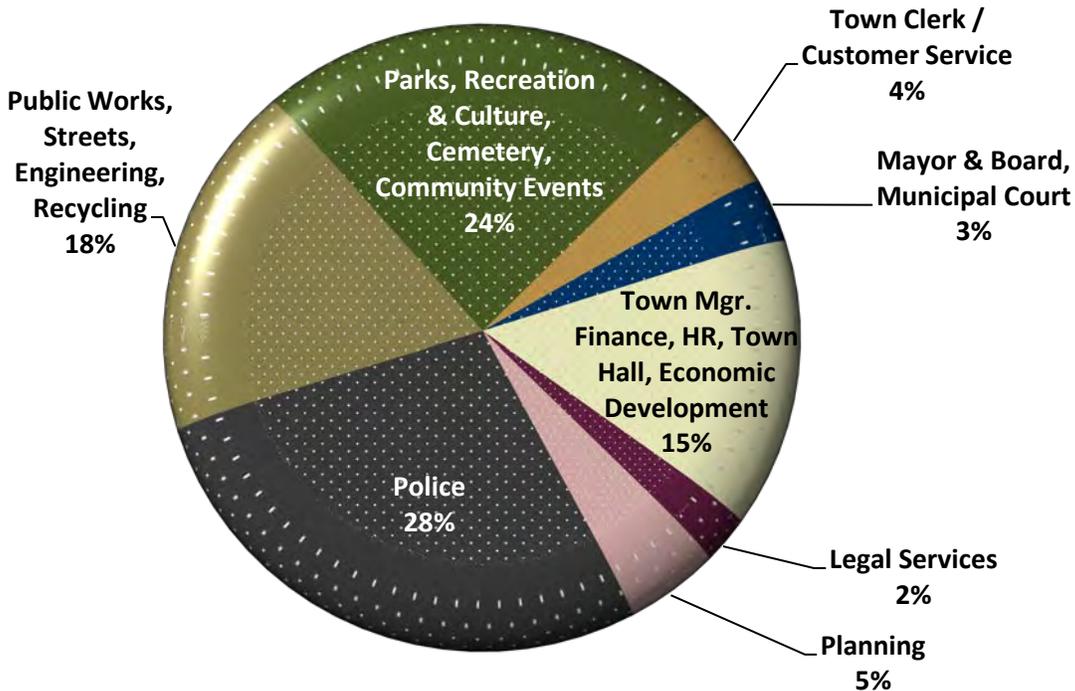
TOWN OF WINDSOR						
ALL FUND EXPENDITURE BREAKDOWN BY CATEGORY						
2019 BUDGET						
	2015	2016	2017	2018	2018	2019
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
Personnel	\$ 9,597,155	\$ 10,712,188	\$ 12,696,233	\$ 14,594,878	\$ 14,042,519	\$ 17,793,188
Operation & Maintenance	9,893,838	11,454,920	14,664,024	17,781,762	15,443,770	23,512,332
Debt Service & Interfund Transfers	8,450,679	7,842,171	30,392,361	8,346,202	8,410,102	10,602,574
Capital Outlay	17,727,214	43,878,241	26,046,682	23,102,474	12,828,141	27,439,088
Total Expenditures	\$ 45,668,886	\$ 73,887,520	\$ 83,799,301	\$ 63,825,316	\$ 50,724,532	\$ 79,347,183
Personnel	21.0%	14.5%	15.2%	22.9%	27.7%	22.4%
Operation & Maintenance	21.7%	15.5%	17.5%	27.9%	30.4%	29.6%
Debt Service & Interfund Transfers	18.5%	10.6%	36.3%	13.1%	16.6%	13.4%
Capital Outlay	38.8%	59.4%	31.1%	36.2%	25.3%	34.6%
Total Expenditures	100%	100%	100%	100%	100%	100%

2017 completed the Public Works Maintenance Facility project. Some projects for 2018, were either discontinued, like the \$3 million sewer interceptor to Hwy 257 and Harmony Road, and the \$3.6 million Diamond Valley Field Phase development, accounting for the projected 2018 being much lower than budgeted. For 2019 the largest project will be the construction of the new Parks Maintenance Facility and permanent museum collections storage and exhibit fabrication building on the same site for \$8.2 million. Both will be built within the Public Works complex. There is also \$4,600,000 budgeted for street oversizing.

TOWN OF WINDSOR GENERAL FUND EXPENDITURE SUMMARY by Division 2019 BUDGET							
EXPENDITURES	2017	2018	2018	2019	% of 2019	\$ Increase	% Increase
	ACTUAL	BUDGET	PROJECTED	BUDGET	Total	2018-2019	2018-2019
Town Clerk / Customer Service	\$ 739,245	\$ 734,755	\$ 669,035	\$ 892,049	4%	\$ 157,293	21%
Mayor & Board, Municipal Court	1,110,543	673,979	746,365	715,975	3%	41,996	6%
Town Mgr. Finance, HR, Town Hall, Economic Development	2,528,618	2,920,844	2,696,043	3,166,701	15%	245,857	8%
Legal Services	502,199	454,750	451,447	521,739	2%	66,990	15%
Planning	804,765	722,623	684,527	1,016,920	5%	294,297	41%
Police	3,723,482	4,510,605	4,625,421	5,937,588	28%	1,426,983	32%
Public Works, Streets, Engineering, Recycling	2,619,887	2,981,129	3,143,680	3,900,993	18%	919,864	31%
Parks, Recreation & Culture, Cemetery, Community Events	4,378,957	4,877,849	4,613,113	5,088,974	24%	211,124	4%
TOTAL EXPENDITURES	\$ 16,407,698	\$ 17,876,535	\$ 17,629,632	\$ 21,240,939	100%	\$ 3,364,404	19%

Planning and Engineering will consolidate in 2019 under the direction of the Director of Community Development. That salary is noted in the Planning division. The new Director of Public Services is noted in the Public Works division. The new Director of Administrative Services is included in the Town Clerk/Customer Service. The 2019 Police department reflects the addition of eight new employees of which 0.5FTE will be reimbursed by the Weld RE-4 School District for a School Resource officer.

2019 GENERAL FUND EXPENDITURES Percentage by Division



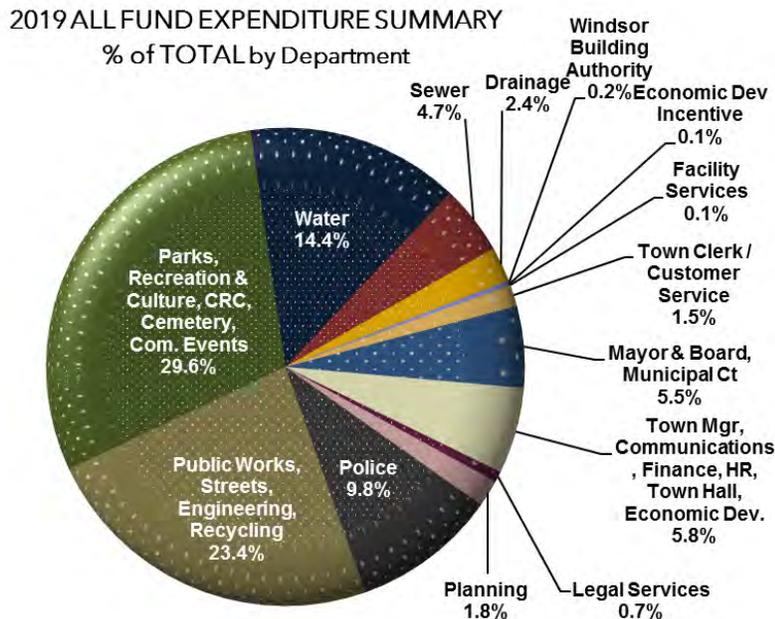
Financial Plan

TOWN OF WINDSOR EXPENDITURE SUMMARY by Fund and Division 2019 BUDGET												
DIVISION / DEPT.	General Fund	Park Improv. Fund	Cons. Trust Fund	Capital Improv. Fund	CRC Fund	CRC Expan. Fund	Water Fund	Sewer Fund	Storm Drain Fund	WBA & Ec Dev Fund	Internal Service Funds	TOTAL
Town Clerk/ Customer Service	\$ 892,049	\$ -	\$ -	\$ 10,050	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 255,509	\$ 1,157,607
Mayor & Board, Municipal Ct	715,975	-	-	3,639,989	-	-	-	-	-	-	11,025	4,366,989
Town Mgr., Communication Finance, HR, Town Hall, Ec. Dev.	3,166,701	-	-	637,100	-	-	-	-	-	-	831,450	4,635,251
Legal Services	521,739	-	-	-	-	-	-	-	-	-	49,305	571,045
Planning	1,016,920	-	-	195,000	-	-	-	-	-	-	230,879	1,442,800
Police	5,937,588	-	-	746,597	-	-	-	-	-	-	1,086,083	7,770,268
Public Services, Streets, Engineering, Recycling	3,900,993	-	-	13,609,684	-	-	-	-	-	-	1,052,938	18,563,615
Parks, Recreation & Culture, CRC, Cemetery, Com. Events	5,088,974	1,789,692	1,221,049	8,966,441	1,689,002	3,893,165	-	-	-	-	900,608	23,548,931
Water	-	-	-	-	-	-	11,315,860	-	-	-	101,472	11,417,332
Sewer	-	-	-	-	-	-	-	3,559,387	-	-	174,174	3,733,562
Storm Drainage	-	-	-	-	-	-	-	-	1,780,702	-	88,856	1,869,558
Fleet Management	-	-	-	-	-	-	-	-	-	-	24,503	24,503
Windsor Building Authority	-	-	-	-	-	-	-	-	-	145,085	-	145,085
Economic Dev Incentive	-	-	-	-	-	-	-	-	-	40,004	-	40,004
Facility Services	-	-	-	39,500	-	-	-	-	-	-	21,133	60,633
TOTAL EXPENDITURES	\$21,240,939	\$1,789,692	\$1,221,049	\$27,844,361	\$1,689,002	\$3,893,165	\$11,315,860	\$3,559,387	\$1,780,702	\$185,089	\$4,827,935	\$79,347,183

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

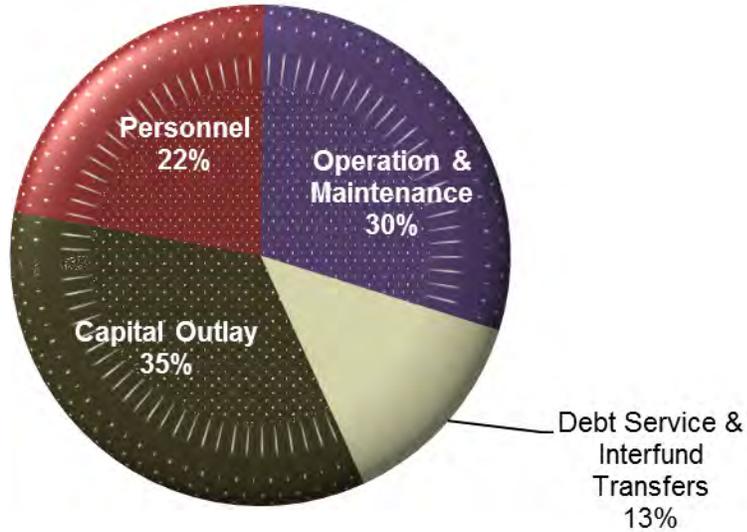
TOWN OF WINDSOR ALL FUND EXPENDITURE SUMMARY by Department 2019 BUDGET				
EXPENDITURES	2019 Total	% of Total	2018 Total	% Change 2018 - 2019
Town Clerk / Customer Service	\$ 1,157,607	1.5%	\$ 865,741	33.7%
Mayor & Board, Municipal Ct	4,366,989	5.5%	3,106,915	40.6%
Town Mgr, Communications, Finance, HR, Town Hall, Economic Dev.	4,635,251	5.8%	3,844,636	20.6%
Legal Services	571,045	0.7%	476,922	19.7%
Planning	1,442,800	1.8%	835,432	72.7%
Police	7,770,268	9.8%	5,518,202	40.8%
Public Works, Streets, Engineering, Recycling	18,563,615	23.4%	11,859,577	56.5%
Parks, Recreation & Culture, CRC, Cemetery, Com. Events	23,548,931	29.7%	16,185,362	45.5%
Water	11,417,332	14.4%	13,573,529	-15.9%
Sewer	3,733,562	4.7%	6,225,325	-40.0%
Drainage	1,869,558	2.4%	1,043,509	79.2%
Fleet Management	24,503	0.0%	-	
Windsor Building Authority	145,085	0.2%	290,165	-50.0%
Economic Development Incentive	40,004	0.1%	-	
Facility Services	60,633	0.1%	-	
TOTAL EXPENDITURES	\$ 79,347,183	100%	\$ 63,825,316	24.32%

For 2019, the Drainage Fund has large capital projects: Chestnut Street drainage improvement (\$948,977) and Riverbend Detention Pond improvement (\$150,000). Parks and Recreation includes the \$8.2 million Parks Maintenance Facility & Museum Collection Building. The Town Clerk/Customer Service, Planning, and Public Works divisions reflect hiring three new directors. There were two payments on the Windsor Building Authority loan and the Sewer Fund loan in 2018. The Sewer Fund has fewer capital projects for 2019. Then the Water Fund went down with the completion of the Water Transmission line connecting N. Weld County.



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

2019 EXPENDITURE SUMMARY
% of TOTAL



TOWN OF WINDSOR - 2019 BUDGET					
Expenditure Summary with percentage change	Adopted		Proposed	% of Total	
	2018		2019	2019	
Budget as Adopted:					
Personnel	\$	14,594,878	\$	17,793,188	22%
Operation & Maintenance		17,781,762		23,512,332	30%
Debt Service & Interfund Transfers		8,346,202		10,602,574	13%
Capital Outlay		23,102,474		27,439,088	35%
Total Original Budget	\$	63,825,316	\$	79,347,183	100%
Percentage Change			24.3%		

*There is a reorganization in **2019** affecting personnel. Three new directors will come on board; there is also a wage study implementation and 20.3 new FTE. Operations increased with several capital projects budgeted where the Town does not hold ownership such as the \$1.6 million SH 257/Eastman Park Dr. intersection improvement where CDOT owns the road; \$1.84 million for the Mill public improvements, again not owned by the Town. Transfers increased with a separation of duties in the General Fund to account for time worked for other funds. This increased transfers back into the General Fund. Also, capital outlay increased with building the new Parks Maintenance Facility and Museum Collections Building for \$8.2 million.*



FINANCIAL PLAN CAPITAL IMPROVEMENT PLAN (CIP)

The continuing growth of the Town of Windsor has increased the demand for high quality government services. Town of Windsor officials are careful not to add full-time employees too quickly with the intent of avoiding layoffs in inevitable economic downturns. Management focuses instead on advances in technology and improvements in equipment to improve efficiency in service delivery, thereby reducing the pace at which full-time employees are added.

The continued growth has also provided the financial means to improve equipment and technology. In the last decade the Town adopted measures either through elections or review of existing fees, with the specific purpose of new growth paying for itself. Each measure has specific restrictions on its expenditures, but the underlying purpose of each is funding capital improvements.

CAPITAL IMPROVEMENT FUNDING

Resources for both ongoing operations and capital projects are not without limits and the capital planning must work in conjunction with the annual budget process. After a capital project is completed, the ongoing operation and maintenance appears in the operating budget for years to come and must be considered in the context of overall community needs. The decision to do a capital project or purchase capital equipment must be balanced with the demands of existing services.

Capital improvement funding revenue is recorded in all but the General Fund. 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 & Trail Development Fees** – Revenues from these fees on new development are recorded in the Park Improvement Fund to be used to acquire, construct, improve or expand community parks and trails.
- **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 2019 Budget. Projects planned in the next four years (2020-2023) 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 non-major fund designed to acquire, construct, improve or expand capital facilities. The main source of revenue for this fund is park and trail development fees. Larimer County Open Space Tax, used for open space projects only in Larimer County, and grants are also sources of revenue.
- Conservation Trust Fund (CTF) – This is a special revenue non-major fund with Lottery Funds as its source of revenue for capital projects. These funds are earmarked for park and trail construction and improvements. Grants and interest are other revenue sources.
- Community Recreation Center Fund (CRCF) – This is a non-major special revenue fund as well, with its main source of revenue for capital projects being the 0.2% use tax (*approved in 2002*). Center construction, operation and maintenance, and programs are paid from this fund along with the capital projects and bond debt servicing.
- Community Recreation Center Expansion Fund (CRCEF) – This is a major special revenue fund with its main source of revenue being the 0.75% sales and use tax (*approved in 2015*). Center expansion construction and operation and maintenance of the expansion will be paid from this fund.
- Water, Sewer and Storm Drainage Funds – These funds are major Enterprise Funds. They provide utility services along with capital projects, equipment replacement and purchasing raw water shares for the Town. Capital project sources of revenue for these funds are

monthly service fees, raw water fees and utility impact fees, also referred to as plant investment fees.

- Fleet Management, Information Technology, and Facility Services Funds – These are non-major Internal Services Funds, designed to provide goods or services to other funds or departments on a cost-reimbursement basis, isolating the costs of a particular function and then allocating those costs back to the various operating divisions. These are revolving funds where fund or department assessments become the revenue source for capital purchases.
- General Fund – This major fund is principally for expenditures associated with the daily operations of general government. Rarely are capital projects funded here. General Fund department capital items are listed in the Capital Improvement Fund budget under the requesting department or division.

Along with the revenues cited above, these funds may also have interest income, inter-fund loans and / or transfers, and oil and gas severance tax along with mineral lease royalties included as budgetary revenues.

Small Equipment Items:

Along with capital assets and improvements costing over \$5,000, there are smaller items that otherwise would qualify as capital items but cost less. These items meet all the criteria and classifications of a capital asset described above except their initial cost is \$500-\$5,000. These items can be equipment, computers, furniture, and furnishings requiring replacement on a short to medium-term basis. Examples include desks, carpet, technical instruments, and microcomputers. Department heads submit requests listing these items separately. Small equipment items are expensed in the current budget year. General Fund small equipment items are recorded in the Capital Improvement Fund budget under the requesting department headings.

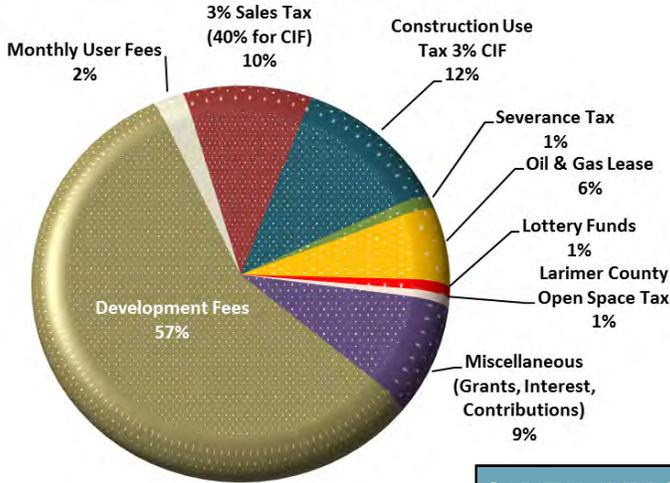
CAPITAL PROJECTS FOR 2019

The first year (2019) of the Capital Improvement Plan is highlighted in this section and listed as capital outlay by fund in the DETAIL BUDGET section the Budget. Descriptions of all projects follow on page 154.

2019 MAJOR CAPITAL IMPROVEMENT PLAN PROJECTS			
Over \$100,000 (Total 2019 CIP = \$36,307,574)			
Fund	Source	Description	2019 Budget
CIF	Sales & Use Tax	Parks Maintenance facility offset from sale of PW old shop bldg.	6,486,441
CIF	CIF-RIF & S&U Tax	Street Oversizing Harmony Rd LCR13/15, LCR5 Ptarmigan 4th, LCR5 Fossil Creek Ranch RIF	4,600,000
CIF	Sales/Use/Severance Tax	Street Maintenance - Overlays, sealcoating, crack sealing, concrete replacement	2,652,250
CIF	Sales & Use Tax	The Mill Public Improvements	1,840,000
CIF	Sales & Use Tax	Museum Collections Storage & Exhibit Fabrication Building design/build	1,750,000
CIF	Sales & Use Tax	SH 392 widening at LCR 5 design/construct	1,750,000
CIF	CIF-RIF & Grant	SH 257 / Eastman Pk, Dr. intersection improvements RIF w/ CDOT grant	1,600,000
PIF	PIF-LYCOS	Kyger OS trail CR13/392 to west edge	1,000,000
CIF	Sales & Use Tax	Transportation Reserve	1,000,000
SD	SD Impact Fees	Chestnut St. to Eastman Park Dr. drainage improvement (2019-2021)	948,977
PIF	PIF-Dev Fees	Village East Park development	760,000
WF	WF Impact Fees	Northern Integrated Supply Project (NISP)	742,500
CIF	RIF	Traffic Signals (2) New Liberty / WCR 13 and 7th Street RIF	696,000
SF	SF Impact Fees	WWTP Blower Replacement	652,392
WF	Monthly fees	Water Replacement Lines - Cottonwood Drive and Cottonwood Court	551,000
CIF	Sales & Use Tax	Cemetery driveway/parking lot improvements (from 2018)	450,000
CIF	Sales & Use Tax	7th St. turn lanes at Main St.	385,000
SF	SF Impact Fees	27" Sewer Line Oversizing Poudre Heights 3rd Ph 1 of 3	350,000
CIF	Sales & Use Tax	Renovation / Development of Creamery into a market space	350,000
CIF	Sales & Use Tax	I-25 Widening / Improvement (2017-2019) <i>-pre-committed</i>	333,333
CIF	Sales & Use Tax	Windsor High School pool repairs (2017-2019) <i>- pre-committed</i>	300,000
WF/NP	WF/Non-Potable	Kyger Reservoir - water rights	300,000
CIF	Sales & Use Tax	300 Block & Main Street diagonal parking and bulbouts design/construct	275,000
CIF	Sales & Use Tax	EOC and Data Center upgrade	200,000
CIF	Sales & Use Tax	Weld County Radio Tower TOW share	177,902
CIF	Sales & Use Tax	Transportation Master Plan	150,000
CIF	RIF	Harmony Rd/CR13 Traffic Signal share w/Timnath RIF	150,000
CIF	RIF	Right Turn Lane at corner of SH392/SH257 RIF	150,000
SD	SD Impact Fees	Riverbend Detention Pond improvements	150,000
CTF	CTF	Poudre Trail maintenance construction in Windsor jurisdiction, trail repair east Water Valley/257	105,000
CIF	Sales & Use Tax	Main Park Shelter replacement / west	100,000
CIF	Sales & Use Tax	Entryway signs to promote community events	100,000
CIF	Sales & Use Tax	Pedestrian Crossing Treatment	100,000

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

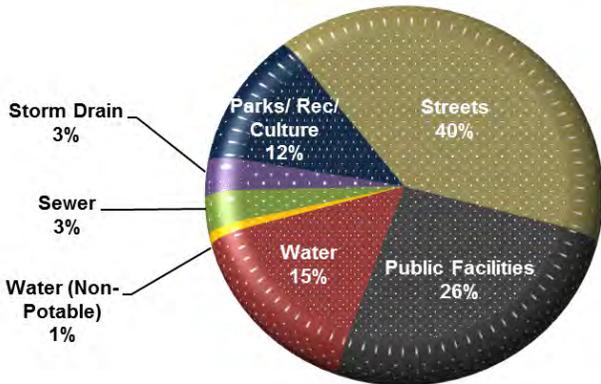
CAPITAL IMPROVEMENT PLAN
2019 PROJECT REVENUE SOURCE



CAPITAL IMPROVEMENT PLAN MAJOR FUNDING SOURCES

	2019 Budgeted Year 1	2019
Development Fees	\$ 14,367,212	57%
Monthly User Fees	600,410	2%
3% Sales Tax (40% for CIF)	2,561,259	10%
Construction Use Tax 3% CIF	3,093,415	12%
Severance Tax	287,296	1%
Oil & Gas Lease	1,607,570	6%
Lottery Funds	243,058	1%
Larimer County Open Space Tax	187,895	1%
Miscellaneous (Grants, Interest, Contributions)	2,258,316	9%
TOTAL	\$ 25,206,429	100%

CAPITAL IMPROVEMENT PLAN
2019 PROJECT EXPENDITURES
by project type



CAPITAL IMPROVEMENT PLAN EXPENDITURES

	2019 Budgeted Year 1	2019
Parks/ Rec/ Culture	\$ 4,255,000	12%
Streets	14,406,584	40%
Public Facilities	9,524,343	26%
Water	5,546,608	15%
Water (Non-Potable)	300,000	1%
Sewer	1,131,062	3%
Storm Drain	1,143,977	3%
TOTAL	\$ 36,307,574	100%

Note: Capital Outlay in previous charts differ from the CIP above, as the CIP also includes some large, maintenance projects that would distort comparisons in the operational budget and are taken from capital funding such as street maintenance.

**2019 MAJOR CAPITAL PROJECTS
REQUEST DETAIL**

Project Name	<u>Parks and Recreation Maintenance Facility</u>		Scheduled Start	2019				
Department/Division	Parks & Recreation		Scheduled Completion	2019				
Requestor	E Lucas		Departmental Priority	Priority I -MUST DO				
Account Number	04-454-8420-000		Departmental Ranking	1 Critical				
Project Description and Location:								
Park development or maintenance according to Parks, Recreation and Open Lands Master Plan, and established priority.								
2019 Maintenance Building Placeholder \$6,486,441, offset by sale of PW old shop building \$998,559								
Parks must vacate the building currently used due to an agreement with Windsor RE-4 agreement. The new facility is to be built on the Public Works Complex.								
Project Justification and Relationship to Town Board Goals and Master Plans:								
Supports Strategic Plan Items 1,2,3,4								
Project Costs/Year	2018	2019	2020	2021	2022	2023	LT Projects	Total
Construction		6,486,441						
Total:		6,486,441				-		
Funding Sources								
CIF Sales & Use Tax		5,487,882						
CIF sale of PW shops		998,559						
Total:		6,486,441	-	-	-	-	-	
Operating Budget Impact: Not established yet.								

Project Name	<u>Street Oversizing Harmony Rd between LCR13 & LCR15</u>		Scheduled Start	2019				
Department/Division	Engineering		Scheduled Completion	2019				
Requestor	D Wagner		Departmental Priority	Priority I -MUST DO				
Account Number	04-429-8419/8445-000		Departmental Ranking	1 Critical				
Project Description and Location:								
Reimburse anyone who oversizes a street at the request of the Town in order to provide service to future growth areas.								
2018 South Hill street oversizing (\$180,000) includes \$84,110 carry over from 2017								
2018 Raindance street oversizing of Crossroads & Right turn at WCR 13 & New Liberty (\$840,000)								
2018 Fossil Creek Ranch street oversizing of LCR5 (\$0) Not anticipated for 2018								
2018 The Ridge at Harmony 2nd street oversizing of WCR 74 (\$1,650,000 which includes \$230,000 for medians)								
2019 The Ridge at Harmony 3rd street oversizing w/medians \$1,600,000 for road Plus \$250,000 for medians								
Project Justification and Relationship to Town Board Goals and Master Plans:								
Streets that are the backbone of the transportation 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 streets in association with private development.								
Project Costs/Year	Budgeted 2018	2019	2020	2021	2022	2023		Total
Construction	2,670,000	1,600,000						4,270,000
Other: medians		250,000						250,000
Total:	2,670,000	1,850,000	-	-	-	-		4,520,000
Funding Sources								
Road Impact Fees	2,440,000	1,600,000						4,040,000
Sales & Use Tax	230,000	250,000						480,000
Total:	2,670,000	1,850,000	-	-	-	-		4,520,000
Operating Budget Impact: In normal maintenance								

Financial Plan

Project Name	<u>Street Oversizing LCR 5 @ Ptarmigan</u>	Scheduled Start	2019
Department/Division	Engineering	Scheduled Completion	2019
Requestor	D Wagner	Departmental Priority	Priority I -MUST DO
Account Number	04-429-8419/8445-000	Departmental Ranking	1 Critical
Project Description and Location:			
Reimburse anyone who oversizes a street at the request of the Town in order to provide service to future growth areas.			
2019 LCR 5 @Ptarmigan 4th filing street oversizing w/medians \$1,800,000 for road plus \$250,000 for median			
Project Justification and Relationship to Town Board Goals and Master Plans:			
Streets that are the backbone of the transportation 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 streets in association with private development.			
Project Costs/Year		2019	2020
Construction		1,800,000	
Other: medians		250,000	
Total:		2,050,000	-
Funding Sources			
Road Impact Fees		1,800,000	
Sales & Use Tax		250,000	
Total:		2,050,000	-
Operating Budget Impact: In normal maintenance			

Project Name	<u>Street Oversizing LCR5 at Fossil Creek Ranch</u>	Scheduled Start	2019
Department/Division	Engineering	Scheduled Completion	2019
Requestor	D Wagner	Departmental Priority	Priority I -MUST DO
Account Number	04-429-8419-000	Departmental Ranking	1 Critical
Project Description and Location:			
Reimburse anyone who oversizes a street at the request of the Town in order to provide service to future growth areas.			
2019 Fossil Creek Ranch street oversizing \$700,000 one lane of widening and no medians			
Project Justification and Relationship to Town Board Goals and Master Plans:			
Streets that are the backbone of the transportation 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 streets in association with private development.			
Project Costs/Year		2019	2020
Construction		700,000	
Total:		700,000	-
Funding Sources			
Road Impact Fees		700,000	
Total:		700,000	-
Operating Budget Impact: In normal maintenance			

Financial Plan

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>04-429-6278-000 & 04-429-6242-000</u>	Departmental Ranking	2 Important				
Project Description and Location:							
<p>2018 - asphalt overlay (\$1,909,620) reflects 3% increase in COG asphalt sealcoat (\$424,360) asphalt crack seal (\$159,135) concrete replacement (\$159,135)</p> <p>2019 - asphalt overlay (\$1,966,909) reflects 3% increase in COG asphalt sealcoat (\$437,091) asphalt crack seal (\$163,909) concrete replacement (\$163,909)</p>							
Project Justification and Relationship to Town Board Goals and Master Plans:							
It contributes to the following Town Board goal: Develop and Maintain Effective Infrastructure The Pavement Management Program indicates that spending \$2.1 million dollars per year will keep the town's overall Pavement Condition Index (PCI) from dropping below 70.							
Project Costs/Year	Budgeted 2018	2019	2020	2021	2022	2023	Total
Asphalt Overlay	1,854,000	1,909,620	1,966,909	2,025,916	2,086,693	2,149,294	11,992,432
Concrete replacement, crack seal, chip seal	721,000	742,630	764,909	787,856	811,492	835,837	4,663,724
Total:	2,575,000	2,652,250	2,731,818	2,813,772	2,898,185	2,985,131	16,656,156
Funding Sources							
Sales & Use Tax	2,243,000	2,320,250	2,399,818	2,481,772	2,566,185	2,653,131	14,664,156
Severance Tax /Severance Tax /O&G Lease	332,000	332,000	332,000	332,000	332,000	332,000	1,992,000
Total:	2,575,000	2,652,250	2,731,818	2,813,772	2,898,185	2,985,131	16,656,156
Operating Budget Impact: None as Town will maintain w/current O&M							

Project Name	<u>The Mill Public Improvements</u>	Scheduled Start	2018				
Department/Division	<u>Town Board/Town Manager</u>	Scheduled Completion	2019				
Requestor	<u>K Arnold</u>	Departmental Priority	Priority II -SHOULD DO				
Account Number	<u>04-411-6270-000</u>	Departmental Ranking	1 Critical				
Project Description and Location:							
Public Improvement incentive agreement with Town Board. Town Board has approved a new incentive agreement with developers.							
Project Justification and Relationship to Town Board Goals and Master Plans:							
Strategic Plan, "Thoughtful Framework and Supportive Infrastructure."							
Project Costs/Year	Budgeted 2018	2019	2020	2021	2022	2023	Total
Other	1,840,000	1,840,000					3,680,000
Total:	1,840,000	1,840,000	-	-	-	-	3,680,000
Funding Sources							
CIF Sales & Use Tax	1,840,000	1,840,000					3,680,000
Total:	1,840,000	1,840,000	-	-	-	-	3,680,000
Operating Budget Impact: None							

Financial Plan

Project Name	Museum Collections / Exhibits		Scheduled Start	2018				
Department/Division	Parks & Recreation / Art & Heritage		Scheduled Completion	2019				
Requestor	E Lucas		Departmental Priority	Priority I -MUST DO				
Account Number	04-456-8410/8420 F&F 8431		Departmental Ranking	1 Critical				
Project Description and Location:								
2018 The Town plans to purchase the “Mother” to complete the WSHS farmer statue at Boardwalk Park at a cost of \$77,000. In exchange, the WSHS has agreed to sell the property known as the Creamery which is adjacent to the Art & Heritage Center on 5th St. \$77,000								
<u>Collection/Exhibit preservation and storage.</u>								
2019 Permanent Museum Collections Storage and Exhibit Fabrication Building Design/Build: \$1,500,000								
2019 Storage Fixtures & Furniture (shelving, fire-safe cabinets, security system) \$250,000								
Project Justification and Relationship to Town Board Goals and Master Plans:								
Diverse, Desirable Recreation and Cultural Opportunities								
Project Costs/Year	2018	2019	2020	2021	2022	2023		Total
Property Acquisition	77,000							77,000
Construction steel building, interior finishing		1,500,000						1,500,000
Other: Storage Fixtures & Furniture		250,000						25,000
Total:	77,000	1,750,000	-	-	-	-		1,827,000
Funding Sources								
CIF – Sales & Use Tax	77,000	1,750,000						1,827,000
Total:	77,000	1,750,000	-	-	-	-		1,827,000
Operating Budget Impact: Utilities, maintenance, security								
Operating Costs							8,000	8,000

Financial Plan

Project Name	SH 392 Widening at LCR 5	Scheduled Start	2018
Department/Division	Engineering	Scheduled Completion	2019
Requestor	D Wagner	Departmental Priority	Priority II -SHOULD DO
Account Number	04-429-6242-000	Departmental Ranking	2 Important

Project Description and Location:

Traffic stacks up in most directions but westbound is typically the worst.

The 2018 study determined that simply re-timing the signals would be minimal improvement. Four infrastructure options were studied. The proposed design and start of construction in 2019 (potentially won't finish until 2020) includes all 4 sets of improvements as follows: a new westbound through/right-turn lane, a new westbound through lane between LCR 5 and Westgate Dr, a new eastbound through lane and replace right-turn lane, add southbound right-turn lane and increase left-turn storage length.

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

Thoughtful Framework and Supportive Infrastructure

Project Costs/Year	Budgeted 2018	2019	2020	2021	2022	2023		Total
Engineering/Planning	50,000							50,000
Design/Construction		1,750,000						1,750,000
Total:	50,000	1,750,000	-	-	-	-		1,800,000

Funding Sources								
CIF - Sales & Use Tax	50,000	1,750,000						1,800,000
Total:	50,000	1,750,000	-	-	-	-		1,800,000

Operating Budget Impact: Not Town owned maintained by CDOT



Financial Plan

Project Name	<u>SH 257/Eastman Park Dr intersection improvements</u>	Scheduled Start	2019
Department/Division	Engineering	Scheduled Completion	2019
Requestor	D Wagner	Departmental Priority	Priority II - SHOULD DO
Account Number	04-429-6419-000	Departmental Ranking	2 Important
Project Description and Location:			
CDOT hired a consultant to study this intersection. The consultant recommended widening the intersection to the east at an estimated cost of \$1.4 million. Propose to share with CDOT. State owned.			
Project Justification and Relationship to Town Board Goals and Master Plans:			
The space between existing islands makes it difficult and hazardous for trucks turning left.			
Thoughtful Framework and Supportive Infrastructure			
Project Costs/Year		2019	2020
Engineering/Planning		200,000	
Construction		1,400,000	
Total:		1,600,000	-
Funding Sources			
Road Impact Fees		600,000	
CDOT Grant		1,000,000	
Total:		1,600,000	-
Operating Budget Impact: No impact noted			

Project Name	<u>Transportation Reserve</u>	Scheduled Start	Ongoing
Department/Division	Mayor and Board	Scheduled Completion	
Requestor	S Hale	Departmental Priority	Priority I -MUST DO
Account Number	04-429-6270-75	Departmental Ranking	2 Important
Project Description and Location:			
Establish an ongoing transportation reserve line item in the Capital Improvement Fund for potential upcoming CDOT projects.			
Project Justification and Relationship to Town Board Goals and Master Plans:			
Strategic Plan, "Thoughtful Framework and Supportive Infrastructure."			
Project Costs/Year		2019	2020
Other:		1,000,000	
Total:		1,000,000	-
Funding Sources			
CIF – Sales & Use Tax		1,000,000	
Total:		1,000,000	-
Operating Budget Impact: No impact noted at present			

Financial Plan

Project Name	Kyger Reservoir Open Space	Scheduled Start	2019
Department/Division	Parks & Recreation / Parks & Open Space	Scheduled Completion	2019
Requestor	E Lucas	Departmental Priority	Priority II -SHOULD DO
Account Number	02-454-8412-485	Departmental Ranking	2 Important

Project Description and Location:

Park development or maintenance according to Parks, Recreation and Open Lands Master Plan, and established priority.
 2019 1 mile construction from CR 13/392 along Kyger to west edge of property...part of the #2 ditch trail
 LT Trails, parking, Restroom, wildlife viewing bunkers, (\$1,000,000) *estimate*

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

Supports Strategic Plan Items 1,3,4

Project Costs/Year	2019	2020	2021	2022	2023	Total
Construction	1,000,000					1,000,000
Total:	1,000,000	-	-	-	-	1,000,000

Funding Sources	2019	2020	2021	2022	2023	Total
PIF - LCOS	1,000,000					1,000,000
Total:	1,000,000	-	-	-	-	1,000,000

Operating Budget Impact: undetermined



Project Name	Chestnut St. to Eastman Park Dr. Drainage Imp.	Scheduled Start	2018
Department/Division	Engineering	Scheduled Completion	2021
Requestor	D Wagner	Departmental Priority	Priority II -SHOULD DO
Account Number	08-483-8458-000	Departmental Ranking	3 Important / but could wait

Project Description and Location:

Project includes preliminary and final design in 2018 and construction phased over 3 additional years. Construction includes four drainage improvements identified in the Town Master Drainage Plan. Improvements include drainage channel from Chestnut to Garden, detention improvements at Folkstone Park, Crossing Structure at Garden Dr., and stormline from Folkstone Park to Eastman Park Dr.

2018 \$130,000 Design

2019 \$65,000 balance of design

2019 \$883,977 Cornerstone alignment

2020 \$562,600 pond

2021 \$1,002,800 Chestnut to Garden

Total cost \$2,213,600 to \$2,449,377

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

All improvement are included in Windsor's Storm Drainage Master Plan that was written in 2003 and updated in 2017.

Project Costs/Year	Projected 2018	2019	2020	2021	2022	2023	Total
Engineering	130,000	65,000					195,000
Construction		883,977	562,600	1,002,800			2,449,377
Total:	130,000	948,977	562,600	1,002,800	-	-	2,644,377

Funding Sources

SD Impact Fees	130,000	948,977	562,600	1,002,800			2,644,377
Total:	130,000	948,977	562,600	1,002,800	-	-	2,644,377

Operating Budget Impact: Ongoing maintenance



Financial Plan

Project Name	Village East Park Development	Scheduled Start	2018
Department/Division	Parks & Recreation / Parks & Open Space	Scheduled Completion	2019
Requestor	E Lucas	Departmental Priority	Priority I -MUST DO
Account Number	02-454-8412-446	Departmental Ranking	2 Important

Project Description and Location:

Park development or maintenance according to Parks, Recreation and Open Lands Master Plan, and established priority.
 3 acres x \$220,000 per acre = \$660,000 (add \$40,000 design, 10% contingency and \$100,000 permits, taps, and inspections) * note that cost is design dependent

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

Diverse, Desirable Recreation and Cultural Opportunities

Project Costs/Year	Projected 2018	2019	2020	2021	2022	2023		Total
Engineering/Planning	80,000							80,000
Construction	260,000	760,000						1,020,000
Total:	340,000	760,000	-	-	-	-		1,100,000
Funding Sources								
PIF-Neighborhood	340,000	760,000						1,100,000
Total:	340,000	760,000						1,100,000
Operating Budget Impact:								
Staffing Costs		5,000						5,000
Operating Costs		7,000						7,000
Total:	-	12,000	-	-	-	-	-	12,000



Department/Division	Northern Integrated Supply Project (NISP)	Scheduled Start	2004
Requestor	Engineering	Scheduled Completion	2027
Account Number	D Wagner	Departmental Priority	Priority II -SHOULD DO
Department/Division	06-471-8456-000	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.

2019 work plan: Glade Res. re-final design, Hwy 287 design, ERO environmental work, financing consultant, water quality monitoring, Northern Water staff, legal, public information, delivery conveyance pre-design, diversion pre-design, mitigation/phase III archeological, ROW-land mitigation activities, misc.

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

New water supplies are necessary in order to meet needs of the future.

Project Costs/Year	Budgeted 2018	2019	2020	2021	2022	2023	LT Projects	Total
Engineering/Planning		742,500						742,500
Construction	660,000		7,387,000	10,635,000	12,785,000	9,919,000	43,292,000	84,678,000
Total:	660,000	742,500	7,387,000	10,635,000	12,785,000	9,919,000	43,292,000	85,420,500
Funding Sources								
Water Impact fees	660,000	742,500	7,387,000	10,635,000	12,785,000	9,919,000	43,292,000	85,420,500
NISP Bond								
Total:	660,000	742,500	7,387,000	10,635,000	12,785,000	9,919,000	43,292,000	85,420,500

Project Name	New Liberty / WCR 13 Traffic Signal	Scheduled Start	2019
Department/Division	Engineering / Streets	Scheduled Completion	2019
Requestor	D Wagner	Departmental Priority	Priority II -SHOULD DO
Account Number	04-429-8419-000	Departmental Ranking	2 Important

Project Description and Location:

Build traffic signal at the intersection of New Liberty Road and WCR 13.

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

A study of the intersection in 2018 indicated the intersection meets MUTCD traffic signal Warrants 2 and 3. The study also concluded that Warrant #1 (8-hour volume) is likely to be satisfied in the near future as growth continues in the area.

Project Costs/Year		2019	2020	2021	2022	2023		Total
Engineering/Planning		18,000						18,000
Construction		330,000						330,000
Total:		348,000	-	-	-	-		348,000
Funding Sources								
Road Impact Fees		348,000						348,000
Total:		348,000						348,000
Operating Budget Impact:								
Operating Costs		-	5,000	5,000	5,000	5,000		20,000
Total:		-	5,000	5,000	5,000	5,000		20,000

Financial Plan

Project Name	<u>7th Street / New Liberty Traffic Signal</u>	Scheduled Start	2019
Department/Division	Engineering / Streets	Scheduled Completion	2019
Requestor	D Wagner	Departmental Priority	Priority I -MUST DO
Account Number	04-429-8419-000	Departmental Ranking	2 Important
Project Description and Location:			
Build traffic signal at the intersection of New Liberty Road and 7th Street.			
Project Justification and Relationship to Town Board Goals and Master Plans:			
A study of the intersection in 2018 indicated the intersection meets MUTCD traffic signal Warrants 2 and 3. The study also concluded that Warrant #1 (8-hour volume) is likely to be satisfied in the near future as growth continues in the area.			
Project Costs/Year		2019	2020
Engineering/Planning		18,000	
Construction		330,000	
Total:		348,000	-
Funding Sources			
Road Impact Fees		348,000	
Total:		348,000	
Operating Budget Impact:			
Operating Costs		-	5,000
Total:		-	5,000

Project Name	<u>WWTP Blower Replacement</u>	Scheduled Start	2019
Department/Division	Wastewater Treatment Facility	Scheduled Completion	2019
Requestor	T Walker /D Markham	Departmental Priority	Priority I -MUST DO
Account Number	07-482-8440-000	Departmental Ranking	1 Critical
Project Description and Location:			
Replacement of existing centrifugal blower with new high speed blower to increase aeration capacity and provide necessary back-up aeration in the event of blower equipment failure.			
Project Justification and Relationship to Town Board Goals and Master Plans:			
The facility has reached the capacity of the existing aeration system and does not have back-up capacity in the event of an equipment failure. Insufficient aeration could result in inadequate treatment and permit violations.			
Project Costs/Year	2018	2019	2020
Engineering/Planning		75,276	
Construction		577,116	
Total:	-	652,392	-
Funding Sources			
Sewer Impact Fees		652,392	
Total:	-	652,392	-
Operating Budget Impact: In normal maintenance			

Financial Plan

Project Name	<u>Water Line Replacement</u>	Scheduled Start						
Department/Division	Public Works / Water	Scheduled Completion	ongoing					
Requestor	T Walker	Departmental Priority	Priority I -MUST DO					
Account Number	06-471-8457-000	Departmental Ranking	3 Important / but could wait					
Project Description and Location:								
Coordinated with street maintenance.								
2018- Replace water main on Nantucket, Rochester, Daisy, Ivy, Tulip and Rose Courts \$910,000								
2019- Replace water main on Cottonwood Drive and Cottonwood Court \$551,000								
2020- Replace water main on Walnut Street from 10th to 11th \$600,000								
2021- Replace water main on 7th Street from the railroad tracks to Cedar Court \$400,000								
2022- Replace 24" DIP from CR 3 to WCR 13 \$1,000,000								
2023- Replace 16" DIP from 11th St to 10th St drainage \$1,000,000								
Long-term projects are streets Larch, Juniper, Hemlock and Pinyon & Rehab/Replace 20" water main from Fernwood to Bible College \$600,000								
Project Justification and Relationship to Town Board Goals and Master Plans:								
TB Goal to upgrade infrastructure to support future growth and development.								
Project Costs/Year	Budgeted 2018	2019	2020	2021	2022	2022	LT Projects	Total
Other	910,000	551,000	600,000	400,000	1,000,000	1,000,000	600,000	5,061,000
Total:	910,000	551,000	600,000	400,000	1,000,000	1,000,000	600,000	5,061,000
Funding Sources								
Water monthly user fees	910,000	551,000	600,000	400,000	1,000,000	1,000,000		4,461,000
Total:	910,000	551,000	600,000	400,000	1,000,000	1,000,000		4,461,000
Operating Budget Impact: In normal maintenance								

Project Name	Cemetery Driveway/Parking Lot Improvements	Scheduled Start	2019
Department/Division	Engineering	Scheduled Completion	2019
Requestor	D Wagner	Departmental Priority	Priority II -SHOULD DO
Account Number	04-429-8445-000	Departmental Ranking	2 Important

Project Description and Location:

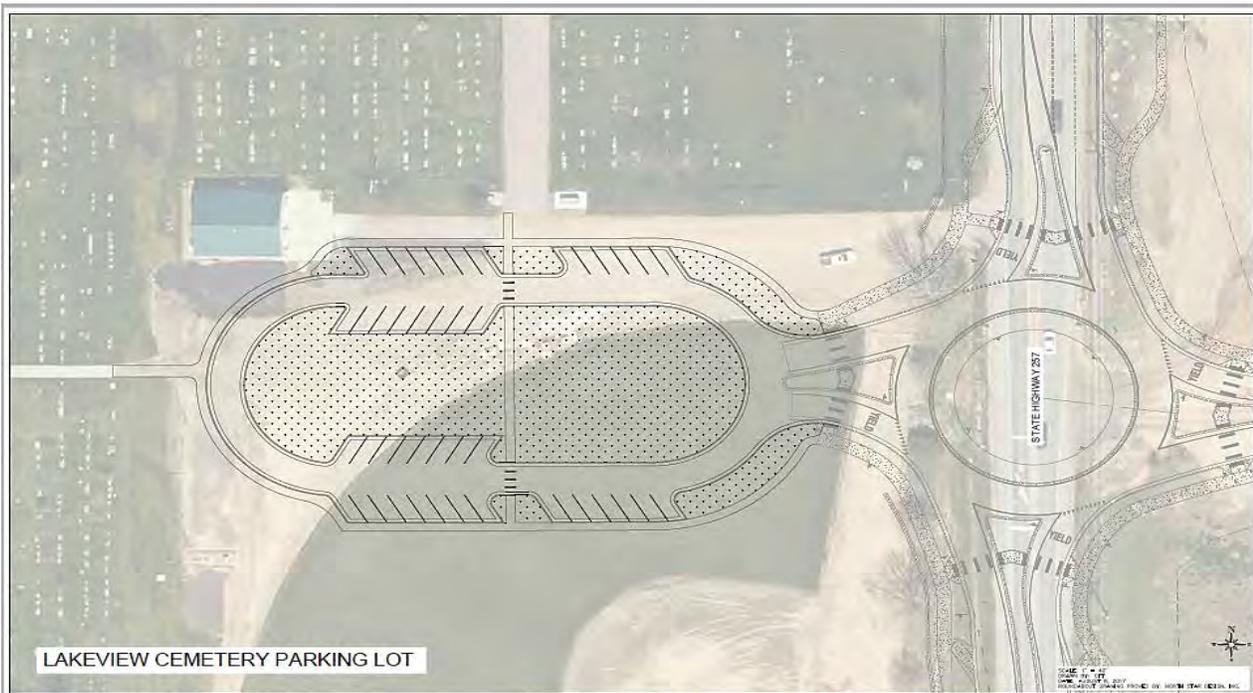
2019 Driveway and parking lot improvements corresponding with Roundabout (\$275,000 construction + \$70,000 Design) Held over from 2018

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

Thoughtful Framework and Supportive Infrastructure

Project Costs/Year	2018	2019	2020	2021	2022	2023	Total
Engineering/Planning		70,000					70,000
Construction		380,000					380,000
Total:		450,000	-	-	-		450,000
Funding Sources							
CIF - Sales & Use Tax		450,000					450,000
Total:		450,000	-	-	-		450,000

Operating Budget Impact: under normal maintenance



Financial Plan

Project Name	<u>7th St. turn lanes at Main St.</u>	Scheduled Start	2019
Department/Division	Engineering	Scheduled Completion	2019
Requestor	D Wagner	Departmental Priority	Priority II -SHOULD DO
Account Number	04-429-8445-000	Departmental Ranking	2 Important

Project Description and Location:

Widen northbound 7th St. at Main St. and add a second northbound left turn lane. (Option 2 shown below)

Note: Option 1- CDOT is evaluating whether split phasing of the traffic signals at 7th and Main is feasible to allow the northbound through traffic to also turn left. If it proves to be feasible, then widening of 7th to add a second left turn lane may not be necessary.

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

Vehicles in the northbound left turn lane frequently stack up to Walnut St. resulting in congestion for 2 or more blocks.

Project Costs/Year	2018	2019	2020	2021	2022		Total
Engineering/Planning		33,000					33,000
Construction		350,000					350,000
Total:		385,000	-	-	-		385,000
Funding Sources							
CIF - Sales & Use Tax		385,000					385,000
Total:		385,000	-	-	-		385,000

Operating Budget Impact: under normal maintenance



Financial Plan

Project Name	<u>Sewer Line Oversizing</u>	Scheduled Start	<u>2018</u>				
Department/Division	<u>Engineering</u>	Scheduled Completion	<u>ongoing</u>				
Requestor	<u>D Wagner</u>	Departmental Priority	<u>Priority I -MUST DO</u>				
Account Number	<u>07-481-8452-000</u>	Departmental Ranking	<u>1 Critical</u>				
Project Description and Location:							
Reimburse anyone who oversizes a sewer main at the request of the Town in order to provide sewer to future growth areas.							
2018 South Hill sewer oversizing (\$146,000)							
2018 Windshire sewer oversizing (\$25,000)							
2018 Rairdance sewer oversizing (\$35,000)							
2019 Poudre Heights 3rd 27" sewerline oversizing Ph 1 (\$350,000)							
2020 Poudre Heights 3rd 27" sewerline oversizing Ph 2 (\$200,000)							
2021 Poudre Heights 3rd 27" sewerline oversizing Ph 3 (\$250,000)							
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	Budgeted						
	2018	2019	2020	2021	2022	2023	Total
Construction	206,000	350,000	200,000	250,000			1,006,000
Total:	206,000	350,000	200,000	250,000	-	-	1,006,000
Funding Sources							
S Impact Fees	206,000	350,000	200,000	250,000			1,006,000
Total:	206,000	350,000	200,000	250,000	-	-	1,006,000
Operating Budget Impact: Ongoing maintenance							

Project Name	<u>Creamery Renovation</u>	Scheduled Start	<u>2019</u>				
Department/Division	<u>Parks, Recreation & Culture</u>	Scheduled Completion	<u>2019</u>				
Requestor	<u>Eric Lucas</u>	Departmental Priority	<u>Priority II -SHOULD DO</u>				
Account Number	<u>04-456-8420/8431-000</u>	Departmental Ranking	<u>3 Important / but could wait</u>				
Project Description and Location:							
2019 - Renovation & Development of creamery building into a maker space for all segments of the community							
Project Justification and Relationship to Town Board Goals and Master Plans:							
Divers, desirable, recreation & Cultural opportunities. Thoughtful framework and supportive infrastructure exist.							
Project Costs/Year	2018	2019	2020	2021	2022	2023	Total
Construction		320,000					320,000
Other: Interior Fixtures		30,000					30,000
Total:	-	350,000	-	-	-	-	350,000
Funding Sources							
CIF – Sales & Use Tax		350,000					350,000
Total:	-	350,000	-	-	-	-	350,000
Operating Budget Impact: yearly maintenance fee							
Staffing Costs							
Operating Costs							
Total:	-	-	-	-	-	-	-

Financial Plan

Project Name	<u>I-25 Widening</u>	Scheduled Start	2017					
Department/Division	CIF / Streets	Scheduled Completion	2019					
Requestor	K Arnold	Departmental Priority	Priority I -MUST DO					
Account Number	04-429-6242-000	Departmental Ranking	1 Critical					
Project Description and Location:								
This project will widen I-25 between State Highway 402 and State Highway 14 in Larimer County.- <i>pre-committed \$1,000,000 over 3 years</i>								
Project Justification and Relationship to Town Board Goals and Master Plans:								
An I-25 improvement project is beneficial to all Windsor residents and businesses. It fits Strategic Plan, Goal 4 "Develop and Maintain Effective Infrastructure."								
Project Costs/Year	Budgeted	2018	2019	2020	2021	2022		Total
Other:		333,333	333,333					666,666
Total:		333,333	333,333	-	-	-		666,666
Funding Sources								
Sales & Use Tax		333,333	333,333					666,666
Total:		333,333	333,333	-	-	-		666,666
Operating Budget Impact: CDOT will maintenance								

Project Name	<u>Windsor High School Pool Repairs</u>	Scheduled Start	2017					
Department/Division	Parks Recreation & Culture	Scheduled Completion	2019					
Requestor	E Lucas	Departmental Priority	Priority I -MUST DO					
Account Number	04-411-6270-000	Departmental Ranking	1 Critical					
Project Description and Location:								
The Windsor High School swimming pool is in dire need for replacement. The current estimate to replace is pool is \$2.8 million. Our current Town programming use comes out to about 35% of the time the pool is open for use. The remaining time is for high school and junior high use. – <i>pre-committed \$900,000 over 3 years</i>								
Project Justification and Relationship to Town Board Goals and Master Plans:								
This project is related to the strategic plan goal 1.g. "support Windsor's youth." And goal 2.a. "provide diverse and healthy choices in leisure, culture, and recreation."								
Project Costs/Year	Budgeted	2018	2019	2020	2021	2022	2023	Total
Other:		300,000	300,000					600,000
Total:		300,000	300,000	-	-	-	-	600,000
Funding Sources								
Sales & Use Tax		300,000	300,000					600,000
Total:		300,000	300,000	-	-	-	-	600,000
Operating Budget Impact: Windsor High School maintenance								

Financial Plan

Project Name	<u>Kyger Non-Potable Reservoir</u>	Scheduled Start	<u>2014</u>
Department/Division	<u>Water/Non Potable Division</u>	Scheduled Completion	<u>2022</u>
Requestor	<u>D Wagner</u>	Departmental Priority	<u>Priority I -MUST DO</u>
Account Number	<u>06-484-8494-485</u>	Departmental Ranking	<u>1 Critical</u>

Project Description and Location:

Non-Potable water storage reservoir located on the northwest corner of SH392 and LCR 13. Reservoir with 1200-acre feet was acquired in 2014. Construction of a pump station that will deliver water from the Poudre River to the Kyger Reservoir and also in the opposite direction will start in August 2016 and conclude in 2018. Water rights to store in the reservoir are expected to take multiple years to find and purchase, starting in 2015.

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

Town Board Goal: Thoughtful Framework and Supportive Infrastructure

Project Costs/Year	Budgeted 2018	2019	2020	2021	2022	2023		Total
Water Rights Purchase	300,000	300,000	300,000	300,000	300,000	300,000		1,800,000
Total:	300,000	300,000	300,000	300,000	300,000	300,000		1,800,000
Funding Sources								
WF Non-Potable	300,000	300,000	300,000	300,000	300,000	300,000		1,800,000
Total:	300,000	300,000	300,000	300,000	300,000	300,000		1,800,000

Operating Budget Impact: Ongoing maintenance

Project Name	<u>Main Street 300 Block</u>	Scheduled Start	<u>2019</u>
Department/Division	<u>Engineering</u>	Scheduled Completion	<u>2019</u>
Requestor	<u>D Wagner</u>	Departmental Priority	<u>Priority II -SHOULD DO</u>
Account Number	<u>04-429-8445-000</u>	Departmental Ranking	<u>2 Important</u>

Project Description and Location:

Restripe Main St from 1st St to 4th St. to reduce lanes from 4 to 2 and diagonal parking in the 300 block (\$47,775)
Build bulb-outs at 3rd and Main St. (\$251,000), Design (\$24,000)

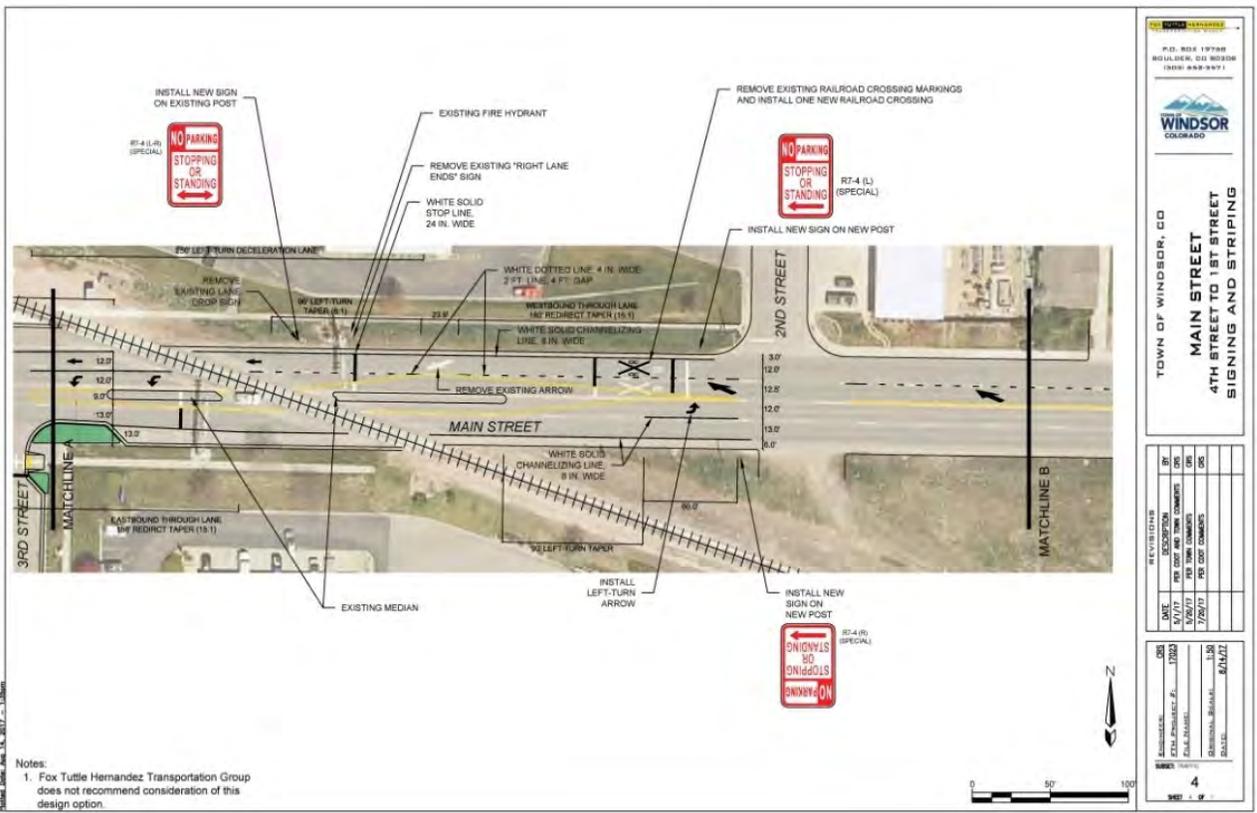
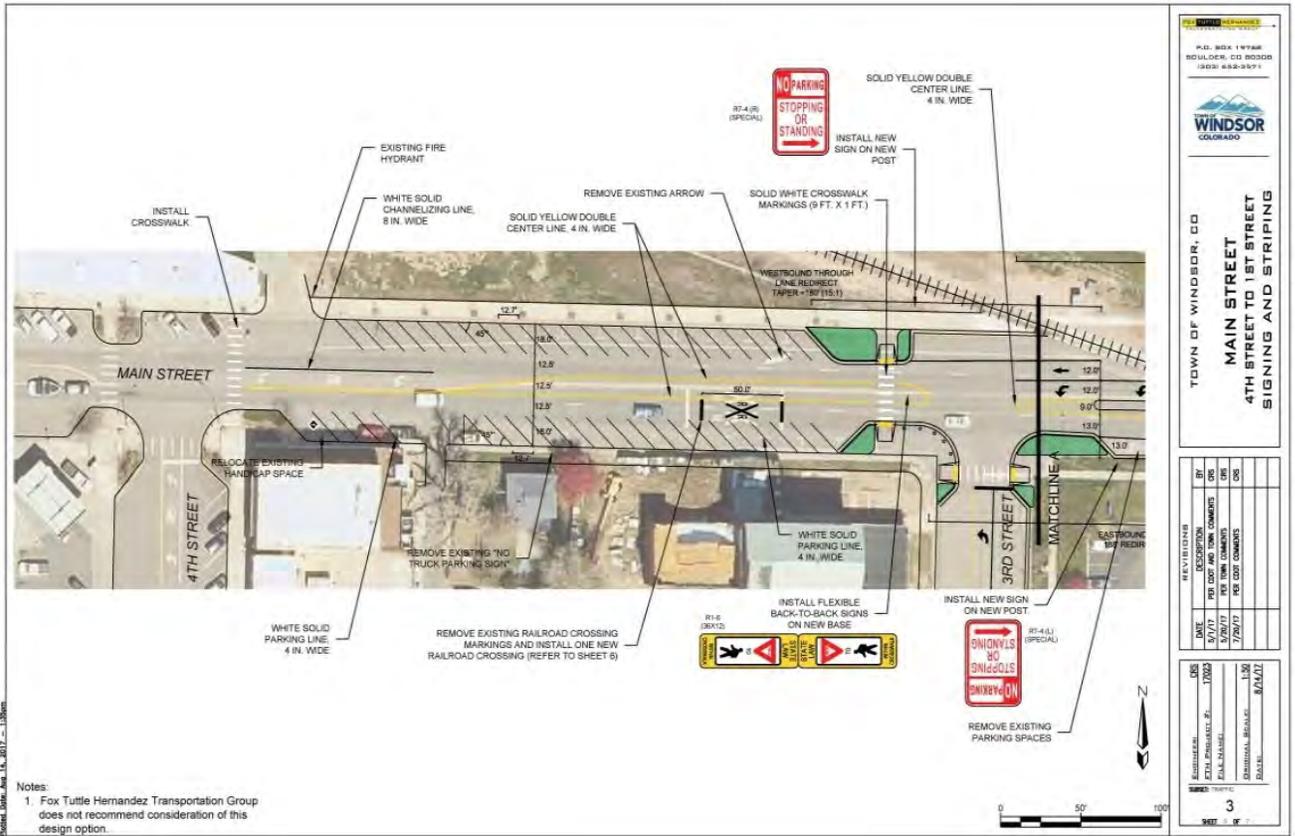
Project Justification and Relationship to Town Board Goals and Master Plans:

With the expected redevelopment of the Windsor Mill site and increased traffic and pedestrian activity in the 300 block, it is important to reduce the east and westbound lanes in that block to 1 lane in each direction and to have a dedicated westbound left turn lane and pedestrian bulb-outs at 3rd St. Reducing the number of through lanes makes it feasible to change parking from parallel to diagonal, as in the 400 and 500 blocks of Main St.

Thoughtful Framework and Supportive Infrastructure

Project Costs/Year	2019	2020	2021	2022	2023		Total
Engineering/Planning	24,000						24,000
Construction	251,000						251,000
Total:	275,000	-	-	-	-		275,000
Funding Sources							
Sales & Use Tax	275,000						275,000
Total:	275,000	-	-	-	-		275,000

Operating Budget Impact:



Financial Plan

Project Name	<u>EOC and Data Center Upgrade</u>	Scheduled Start	1/1/2019
Department/Division	Information Technology	Scheduled Completion	6/30/2020
Requestor	D Moyer	Departmental Priority	Priority II -SHOULD DO
Account Number	11-492-8440-000	Departmental Ranking	2 Important

Project Description and Location:
 Upgrade equipment at PD to make it a true redundant site for Emergency purposes. Upgrade our data center to allow for sufficient storage, access, and speed across our network.

Project Justification and Relationship to Town Board Goals and Master Plans:
 Currently, Town Hall is the primary location for IT services. If Town Hall is not operational, then limited services are available at other locations. PD must be able to operate on its own in order to provide emergency services to the Town at all times. Current network is below par and cannot support the Town without Town Hall. Network storage is not sufficient and cannot support the size demand needed for storing evidence, videos, and photos required by many of our departments.

Project Costs/Year		2019	2020	2021	2022	2023		Total
Other		200,000	150,000					350,000
Total:		200,000	150,000	-	-	-		350,000

Funding Sources		2019	2020	2021	2022	2023		Total
Transfer to IT		250,000						350,000
Total:		250,000	-	-	-	-		350,000

Operating Budget Impact: Under normal maintenance

Project Name	<u>Weld County Radio Tower –shared</u>	Scheduled Start	2019
Department/Division	Police Department	Scheduled Completion	2019
Requestor	R Klimek	Departmental Priority	Priority I -MUST DO
Account Number	04-421-6218-xxx	Departmental Ranking	2 Important

Project Description and Location:
 Weld County will construct a radio tower for the purpose of providing radio connectivity in areas of west of WCR 13. The current towers are not able to cover those areas. The new tower will be certified to cover all the areas serviced by the tower. The costs to be shared with the Town of Windsor and Windsor-Severance Fire District and Weld County.

Project Justification and Relationship to Town Board Goals and Master Plans:
 Provide communications for emergency personnel servicing citizens in all areas of Windsor.

Project Costs/Year		2019	2020	2021	2022	2023		Total
Engineering/Planning		21,000						21,000
Construction		156,902						156,902
Total:		177,902	-	-	-	-		177,902

Funding Sources		2019	2020	2021	2022	2023		Total
Sales & Use Tax		177,902						177,902
Total:		177,902	-	-	-	-		177,902

Operating Budget Impact: None as Weld County will maintain

Project Name	Transportation Master Plan	Scheduled Start	2019
Department/Division	Planning	Scheduled Completion	2019
Requestor	S Ballstadt	Departmental Priority	Priority I -MUST DO
Account Number	04-419-6267-000	Departmental Ranking	1 Critical

Project Description and Location:

Transportation and traffic issues facing Windsor and the region are a growing concern. In order to proactively address these concerns, staff recommends inclusion of contract services for the preparation of a multi-modal transportation master plan in the 2019 budget. Building on the recently adopted Roadway Improvement Plan (adopted 9/11/17), staff from multiple departments will team to work with the consultant on the Town's first holistic transportation master plan including bikes, pedestrians, transit, etc. The scope of the plan will include detailed steps toward implementation of the Town's Complete Streets Policy (adopted 4/24/17), Trails Master Plan and other transportation related documents. The project is Town-wide and projects identified and implemented will be part of the Town's Capital Improvements Program.

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

Adoption of Transportation Master Plan is recommended in both the Town's Comprehensive Plan and Parks, Recreation and Culture Master Plan:

- (1) Transportation Goal of the 2016 Comprehensive Plan: "Develop a multi-modal transportation system that accommodates new and existing development, provides safe and efficient access for all ages and abilities, and promotes public health and quality of life."
- (2) Implementation Strategies of the Comprehensive Plan: "Consider the development of a transportation plan that provides highly detailed multi-modal project implementation and can be updated regularly to reflect changing traffic conditions."
- (3) PR&C Master Plan: In November 2013, the Institute for Transportation & Development Policy published a Standard for Transportation Oriented Design, with accessible performance objectives and metrics, to help municipalities, developers, and local residents design land use and built environment, "to support, facilitate, and prioritize not only the use of public transport, but the most basic modes of transport, walking, and cycling."
- (4) PR&C Master Plan: "Now is the time to expand thinking and planning for multi-modal transportation structures. Trails, bike paths, and walkways not just for recreation, but also for travel to work, shopping, to entertainment facilities and events."
- (5) PR&C Master Plan: "Connectivity of the trails systems to Department amenities, and to other services/areas like downtown, places of work, and shopping. While the latter is not necessarily in the purview of the Department, active/multi-modal transportation continues to be one of the biggest trends in planning. Coupled with the demand for one-stop-shopping opportunities, the Department should actively look for opportunities to develop this system as an amenity that furthers the culture and quality of life of the Town."
- (6) Peckham & McKenney's Town Manager position description: "Developing a long-term policy on water rights and transportation (multimodal, local, regional, national) is essential to Windsor's immediate and long-term future."
- (7) PR&C Master Plan (2016) – Continue to develop walkable access to recreation to include new on-street and off-street trail segments and street crossings with an emphasis on connectivity to provide active transportation opportunities from subdivisions to locations such as parks, schools, and commercial opportunities.
- (8) PR&C Master Plan (2016) Work with schools and local school districts to develop programs and infrastructure, such as Safe Routes to Schools, that physically connect young people to school grounds; including maintenance routes and snow clearing.

Project Costs/Year	2019	2020	2021	2022	2023		Total
Construction	150,000						150,000
Total:	150,000	-	-	-	-		150,000
Funding Sources							
Road Impact Fees	150,000						150,000
Total:	150,000						150,000

Operating Budget Impact: Ongoing maintenance

Financial Plan

Project Name	Harmony Rd/CR13 Traffic Signal	Scheduled Start	2019
Department/Division	Engineering / Streets	Scheduled Completion	2019
Requestor	D Wagner	Departmental Priority	Priority I -MUST DO
Account Number	04-429-6419-000	Departmental Ranking	2 Important
 Project Description and Location:			
Share with Timnath 50% of the cost for traffic signal at the intersection of Harmony Road and WCR 13.			
 Project Justification and Relationship to Town Board Goals and Master Plans:			
Signal meets warrants.			
Project Costs/Year		2019	2020
Construction		150,000	
Total:		150,000	-
Funding Sources			
Road Impact Fees		150,000	
Total:		150,000	
Operating Budget Impact:			

Project Name	Right turn lane improvements at the SE corner of SH 257 and SH 392	Scheduled Start	2019
Department/Division	Engineering	Scheduled Completion	2019
Requestor	D Wagner	Departmental Priority	Priority I -MUST DO
Account Number	04-429-6419-000	Departmental Ranking	1 Critical

Project Description and Location:

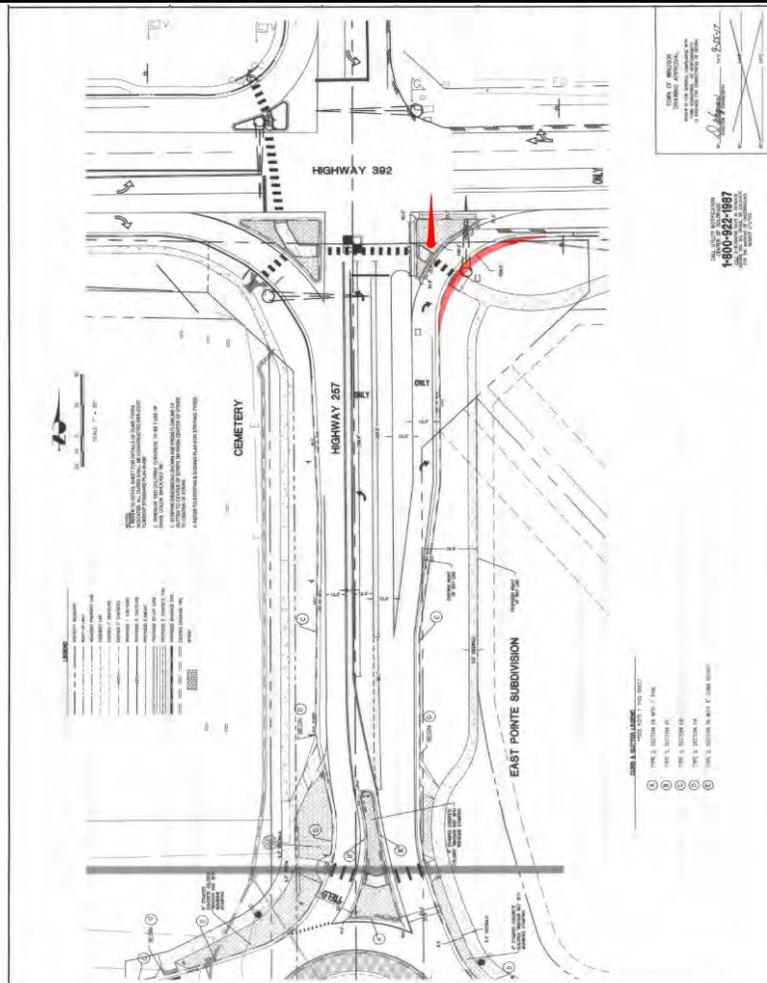
The right turn lane from northbound Hwy. 257 to eastbound Hwy. 392 is proving to be too tight for large trucks and they occasionally scrape the existing traffic signal pole on the inside of the radius. The plan is to move the signal pole to the existing raised median on the outside of the turn lane and add a concrete truck apron on the inside of the radius as illustrated in the attached drawing.

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

Thoughtful Framework and Supportive Infrastructure

Project Costs/Year	2019	2020	2021	2022	2023	Total
Construction	150,000					150,000
Total:	150,000	-	-	-	-	150,000
Funding Sources						
Road Impact Fees	150,000					150,000
Total:	150,000					150,000

Operating Budget Impact: Highway 257 is maintained by CDOT



Project Name	Riverbend Detention Pond Improvements	Scheduled Start	2019
Department/Division	Engineering	Scheduled Completion	2019
Requestor	D Wagner	Departmental Priority	Priority II -SHOULD DO
Account Number	08-483-8458-000	Departmental Ranking	2 Important

Project Description and Location:

The existing detention pond located in the Riverbend Natural Area has become a perpetual maintenance issue and a nuisance to the surrounding neighborhood. Three existing perforated underdrains continuously discharge into the upstream end of the pond. Due to the flat nature of the pond and the continuous water running thru it, the pond is unable to drain effectively causing ponding for significant amounts of time. This leads to a mosquito breeding area and makes mowing very difficult within the soggy pond bottom. This project will reduce the constant standing water at the bottom of the detention pond.

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

It contributes to the following Town Board goal: Develop and Maintain Effective Infrastructure.

Project Costs/Year	2019	2020	2021	2022	2023	Total
Engineering/Planning	15,000					15,000
Construction	135,000					135,000
Total:	150,000	-	-	-	-	150,000

Funding Sources	2019	2020	2021	2022	2023	Total
Drainage Impact Fees	150,000					150,000
Total:	150,000	-	-	-	-	150,000

Operating Budget Impact: Ongoing maintenance



Riverbend Detention Pond Improvements



Financial Plan

Project Name	<u>Poudre Trail</u>	Scheduled Start	2018					
Department/Division	<u>Parks & Recreation / Parks & Open Space</u>	Scheduled Completion	2023					
Requestor	<u>E Lucas/Wade Willis</u>	Departmental Priority	Priority II -SHOULD DO					
Account Number	<u>03-454-6241-440</u>	Departmental Ranking	2 Important					
Project Description and Location:								
Upgrades and installation of new trails or trail amenities.								
2018 \$20,000 for Transportation Alternatives Program (TAP) Grant Assistance. The TAP grant was awarded in late 2016 to Weld County who is facilitating the grant on behalf of the Poudre Trail Board. Windsor, Greeley and Weld County all contributing toward the grant.								
2018 \$5,000 crack seal, patch, slurry seal and restripe parking lot at Kodak Trailhead (<i>see O&M repair/small equip</i>)								
2018-2023 \$75,000 Maintenance for Major Construction Items in Windsor Jurisdiction <i>Will have flood resiliency plan fall 16 will aid in future funding costs</i>								
2019 Trail repair on east Water Valley / 257 \$30,000								
2020 Poudre Trail Repair at Eastman Park (Existing Cracking, up to 300' of Trail to replace) \$18,000 (<i>see O&M repair/small equip</i>)								
Long Term Trail from Westwood Village: \$250,000 (FSWA connection)								
All years: Poudre Trail Manager Annual Contribution: \$20,000 (<i>see O&M repair/small equipment request</i>)								
Project Justification and Relationship to Town Board Goals and Master Plans:								
Supports Strategic Plan Items: 1,3,4								
Project Costs/Year	Budgeted 2018	2019	2020	2021	2022	2023	LT Projects	Total
Construction		30,000					250,000	280,000
Contingency		75,000	75,000	75,000	75,000	75,000		375,000
Other	95,000							95,000
Total:	95,000	105,000	75,000	75,000	75,000	75,000	250,000	750,000
Funding Sources								
CTF	95,000	105,000	75,000	75,000	75,000	75,000		500,000
Total:	95,000	105,000	75,000	75,000	75,000	75,000	-	500,000
Operating Budget Impact: ongoing maintenance								

Project Name	<u>Main Park</u>	Scheduled Start	2018					
Department/Division	<u>Parks & Recreation / Parks & Open Space</u>	Scheduled Completion	2046					
Requestor	<u>E Lucas</u>	Departmental Priority	Priority II -SHOULD DO					
Account Number	<u>02/04-454-8430-461 & 04-454-8420/8412-461</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.								
2018 Playground Replacement (Destination Playground) \$400,000								
2019 Shelter Replacement (west end) \$100,000								
2020 Sidewalk around entire park done late fall to allow for irrigation project the following spring \$224,000+\$20,000 contingency								
2021 Construction irrigation system \$300,000 + contingency \$30,000								
2022 Restroom design: \$25,000								
2023 Restroom construction: \$250,000 + Contingency \$20,000 (04-454-8420-461)								
2046 Shelter Replacements \$150,000 built new in 2016								
Project Justification and Relationship to Town Board Goals and Master Plans:								
Supports strategic plan goals 1,3,4								
Project Costs/Year	2018	2019	2020	2021	2022	2023	LT Projects	Total
Engineering/Planning					25,000			25,000
Construction	400,000	100,000	224,000	300,000		250,000	150,000	1,424,000
Contingency			20,000	30,000		20,000		70,000
Total:	400,000	100,000	244,000	330,000	25,000	270,000	150,000	1,519,000
Funding Sources								
CIF - Sales & Use Tax		100,000	244,000	330,000	25,000	270,000		969,000
PIF - Community	400,000							400,000
Total:	400,000	100,000	244,000	330,000	25,000	270,000	-	1,369,000
Operating Budget Impact: Efficiencies savings								

Financial Plan

Project Name	Entryway signs to promote community events	Scheduled Start	2018
Department/Division	Streets Division	Scheduled Completion	2019
Requestor	S Hale	Departmental Priority	Priority I -MUST DO
Account Number	04-429-8440-000	Departmental Ranking	1 Critical

Project Description and Location:

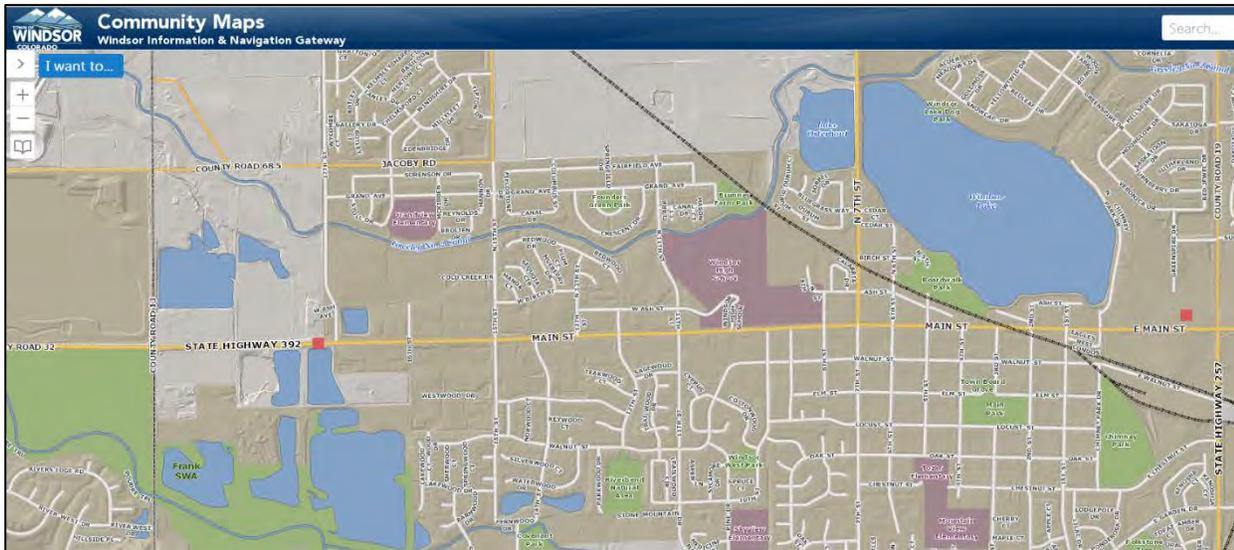
Develop a permanent entryway sign with an e-message board to promote town activities. The e-message board will also be used for Town-sponsored special event promotion. This would replace the temporary construction message board near Hwy 392/ 17th street and near Hwy 392 and Hollister Lake Road.

2019: Construction of e-message boards. Sign construction of both signs includes stonework, foundation, with a double-faced message board cost \$70,000. There is also a cost associated with running electricity to the signs.

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

Strategic Plan, "Thoughtful Framework and Supportive Infrastructure."

Project Costs/Year	2019	2020	2021	2022	2023		Total
Construction	100,000						100,000
Total:	100,000	-	-	-	-		100,000
Funding Sources							
CIF Sales & Use Tax	100,000						100,000
Total:	100,000	-	-	-	-		100,000
Operating Budget Impact: None at this time							
Operating Costs	55	55	55	55	55		100,000
Total	55	55	55	55	55		100,000





Project Name	Pedestrian Crossing Treatments	Scheduled Start	2019				
Department/Division	Engineering	Scheduled Completion	2023				
Requestor	D Wagner	Departmental Priority	Priority II -SHOULD DO				
Account Number	04-429-8445-000	Departmental Ranking	2 Important				
Project Description and Location:							
Windsor adopted Pedestrian Crossing Guidelines in 2017 to serve as a standard for evaluating the need for crossing treatments. Requests for crossing treatments are common. The guidelines will be applied to determine if a crossing treatment is warranted and if it is the budgeted funds can be used to install those treatments.							
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	2018	2019	2020	2021	2022	2023	Total
Construction		100,000	100,000	100,000	100,000	100,000	500,000
Total:		100,000	100,000	100,000	100,000	100,000	500,000
Funding Sources							
CIF Sales & Use Tax		100,000	100,000	100,000	100,000	100,000	500,000
Total:	-	100,000	100,000	100,000	100,000	100,000	500,000
Operating Costs		1,000	1,000	1,000	1,000	1,000	5,000
Total:		1,000	1,000	1,000	1,000	1,000	5,000
Operating Budget Impact:							

Project Name	<u>Sewer Line Rehab</u>	Scheduled Start					
Department/Division	<u>Pub Works / Sewer System</u>	Scheduled Completion	Ongoing				
Requestor	<u>T Walker</u>	Departmental Priority	Priority II -SHOULD DO				
Account Number	<u>07-481-8457-000</u>	Departmental Ranking	2 Important				
Project Description and Location:							
Sewer line rehabilitation using CIP process							
2018- 10th Street S2 MH 35 to S1 MH 248, S2 MH 87 to S2 MH 82 from the bend to 11th Street.							
2019- Oak Street S2 MH 66 to S2 MH 60, S2 MH 50 to S2 MH 62 from Crystal Mtn. Ct. to Iron Mtn. Ct.							
2020- Larch Drive S2 MH 159 to S2 MH 146 from Stone Mtn. Dr. to Hemlock Dr.							
2021- Oak and Hemlock S2 MH 60 to S2 MH 149 from Juniper to Table Mtn Ct, Pinyon Dr. S2 MH 148 to S2 MH 137 S2 MH 136 to S2 MH 146, Pinyon Ct. S2 MH 139 to S2 MH 143.							
2022- Hemlock Street- S2 MH 146 - S2 MH 149, 900 ft. clay.							
2023- Iron Mtn Ct- S2 MH 49 - S2 MH 60 Table Mtn S2 MH 60-Juniper S2 MH 50 - MH 154							
Project Justification and Relationship to Town Board Goals and Master Plans:							
TB Goal to upgrade infrastructure to support future growth and development.							
Project Costs/Year	Budgeted 2018	2019	2020	2021	2022	2023	Total
Other	89,625	88,670	91,680	78,130	94,000	95,000	537,105
Total:	89,625	88,670	91,680	78,130	94,000	95,000	537,105
Funding Sources							
Monthly User Fees	89,625	88,670	91,680	78,130	94,000	95,000	537,105
Total:	89,625	88,670	91,680	78,130	94,000	95,000	537,105
Operating Budget Impact: Absorbed in maintenance program							

Project Name	<u>Railroad Crossing Improvements</u>	Scheduled Start					
Department/Division	<u>Engineering / Streets</u>	Scheduled Completion	Ongoing				
Requestor	<u>D Wagner</u>	Departmental Priority	Priority II -SHOULD DO				
Account Number	<u>04-429-8445-000</u>	Departmental Ranking	2 Important				
Project Description and Location:							
2018 - WCR 17							
2019 – WCR 17 South of Roundabout (\$80,000)							
2020 - TBD (\$80,000)							
2021 - TBD (\$80,000)							
2022 - TBD (\$80,000)							
2023 - TBD (\$80,000)							
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	Budgeted 2018	2019	2020	2021	2022	2023	Total
Other	60,000	80,000	80,000	80,000	80,000	80,000	460,000
Total:	60,000	80,000	80,000	80,000	80,000	80,000	460,000
Funding Sources							
Use Tax or Impact Fee	60,000	80,000	80,000	80,000	80,000	80,000	460,000
Total:	60,000	80,000	80,000	80,000	80,000	80,000	460,000
Operating Budget Impact: No maintenance impact							

Financial Plan

Project Name	<u>Community Recreation Center Expansion</u>	Scheduled Start	2019
Department/Division	<u>Parks & Recreation / Recreation</u>	Scheduled Completion	2021
Requestor	<u>E Lucas</u>	Departmental Priority	Priority I -MUST DO
Account Number	<u>04-490-8440-000, 21-493-8431-000</u>	Departmental Ranking	2 Important
Project Description and Location:			
2019-2021 Roof Top Unit Replacements \$75,000 each. One per year			
2020 - Locker replacement in current locker room. \$75,000			
Project Justification and Relationship to Town Board Goals and Master Plans:			
Diverse, desirable Recreation and Cultural Opportunities			
Project Costs/Year		2019	2020
		2021	2022
		2023	
			Total
Construction	75,000	150,000	75,000
Total:	75,000	150,000	75,000
		-	-
			300,000
Funding Sources			
Sales & Use Tax	75,000	75,000	75,000
CRC Expansion		75,000	
Total:	75,000	150,000	75,000
		-	-
			300,000
Operating Budget Impact: Ongoing maintenance			

Project Name	<u>Poudre River Maintenance</u>	Scheduled Start	2015
Department/Division	<u>Engineering</u>	Scheduled Completion	ongoing
Requestor	<u>D Wagner</u>	Departmental Priority	Priority II -SHOULD DO
Account Number	<u>04-429-6241-000</u>	Departmental Ranking	2 Important
Project Description and Location:			
This work includes periodic channel and bank maintenance. Examples: remove gravel/sand deposit immediately upstream of the WCR 13 bridge, remove vegetation and gravel/sand approximately 500 feet upstream of 7th St. and general maintenance such as fallen tree removal.			
Project Justification and Relationship to Town Board Goals and Master Plans:			
Gravel and sand deposits reduce the capacity of the channel to convey high river flows. Upstream of WCR 13 it can adversely affect the south bank and cause unnecessary flooding upstream of the bridge. Upstream of 7th St. the deposits have evolved into a large obstruction in the middle of the channel with trees and willows that have caused the channel to shift south and probably contributes to unusual flooding of Eastman Park south of the river and 7th St at the south end of the park property.			
Town Board Goal: Build Community Spirit and Pride - Promote Safety and Security			
Project Costs/Year		2019	2020
		2021	2022
		2023	
			Total
Construction	75,000	75,000	75,000
Total:	75,000	75,000	75,000
			75,000
			375,000
Funding Sources			
Sales & Use tax	75,000	75,000	75,000
Total:	75,000	75,000	75,000
			75,000
			375,000
Operating Budget Impact: Included in normal operations			



Project Name	Water Line interconnect w/FCLWD		Scheduled Start	2018			
Department/Division	Engineering		Scheduled Completion	2019			
Requestor	D Wagner		Departmental Priority	Priority II -SHOULD DO			
Account Number	06-471-8456-000		Departmental Ranking	1 Critical			
Project Description and Location:							
Second connection to the FCLWD system for emergency backup. Proposed connection would be at the intersection of WCR 13 and New Liberty Road. Windsor has a 12" water line in New Liberty Road that dead ends at WCR 13 and FCLWD has a 12" water line running north-south in WCR 13. A connection at that location could provide an emergency water supply if Windsor's pump station at the water tanks fails. Also Windsor could push water into FCLWD's system if they had a system failure in that part of their system. Windsor is discussing an agreement with FCLWD for the proposed interconnect.							
Project Justification and Relationship to Town Board Goals and Master Plans:							
Thoughtful Framework and Supportive Infrastructure							
Water system redundancy is important. Emergency interconnects between systems are common. There is a good opportunity for the proposed interconnect because of the proximity of the two pipelines.							
Project Costs/Year	Budgeted 2018	2019	2020	2021	2022	2023	Total
Engineering/Planning	11,000						11,000
Construction		75,000					75,000
Total:	11,000	75,000	-	-	-	-	86,000
Funding Sources							
Monthly User Fees	11,000	75,000					86,000
Total:	11,000	75,000	-	-	-	-	86,000
Operating Budget Impact: None at this time							

Financial Plan

Project Name	<u>Windsor Trail System</u>	Scheduled Start	2018					
Department/Division	Parks & Recreation / Parks & Open Space	Scheduled Completion	2021					
Requestor	E Lucas	Departmental Priority	Priority I -MUST DO					
Account Number	03-454-8410/8412/8440/6267-441	Departmental Ranking	1 Critical					
Project Description and Location:								
Upgrades and installation of new trails or trail amenities.								
2018 Easement Acquisition for future #2 Ditch Trail expansion from 15th St to River Bluffs: \$40,000								
2018 Highland Meadows Parkway, Crossroads to Belmont Ridge Subdivision \$15,000 Design \$150,000 Construction								
2018 Design work for construction of #2 Ditch Trail to River Bluffs \$50,000								
2019 Easement acquisition or condemnation #2 ditch Hayden property \$75,000								
2020 Construction of #2 Ditch Trail connection to River Bluffs Open Space \$525,000								
2020 15th Street Jacoby Road South to #2; then South to Main Street \$77,000								
2020 Detached Trail 15th Street from Main to Jacoby Road \$216,750								
2020 Detached Trail CR 13 to 17th Street \$255,000								
2021 CR Jacoby Road #2 Ditch Windsor Trail Flashing Signal \$30,000								
Long Term Project: Connection of Highland Meadows to Poudre Trail & Connection of Raindance to Poudre Trail (\$8,000,000)								
Project Justification and Relationship to Town Board Goals and Master Plans:								
Diverse, desirable recreation & cultural opportunities								
Project Costs/Year	Budgeted 2018	2019	2020	2021	2022	2023	LT Projects	Total
Property Acquisition	40,000	75,000		-				115,000
Engineering/Planning	65,000						300,000	365,000
Construction	150,000		1,073,750				7,700,000	8,923,750
Equipment				30,000				30,000
Total:	255,000	75,000	1,073,750	30,000	-	-	8,000,000	9,433,750
Funding Sources								
CTF	255,000	75,000	1,073,750	30,000	-	-		1,433,750
Total:	255,000	75,000	1,073,750	30,000	-	-		1,433,750
Operating Budget Impact:								
Staffing Costs	1,500	500	1,500	1,500				5,000
Operating Costs	500	50	500	500				1,550
Total:	2,000	550	2,000	2,000	-	-	-	6,550

Project Name	<u>Convert WCR19 North of SH392 to State Hwy 257</u>	Scheduled Start	2019					
Department/Division	Engineering	Scheduled Completion	2019					
Requestor	D Wagner	Departmental Priority	Priority I -MUST DO					
Account Number	04-429-6267-000	Departmental Ranking	1 Critical					
Project Description and Location:								
Phase I consists of multiple tasks:								
1. Roadway data collection								
2. Traffic patterns (origin and destination)								
3. Traffic diversion - collect data on SH257 and WCR19 north of SH392 and identify a set of roadway changes that would encourage use of WCR19 thus reducing traffic on SH392 (at least measure how much truck traffic)								
4. Regulatory process. Conversations with Timnath, Weld Co & CDOT. Then review with Board if the Town should proceed.								
Project Justification and Relationship to Town Board Goals and Master Plans:								
Divert truck traffic from Main Street								
Thoughtful Framework and Supportive Infrastructure								
Project Costs/Year		2019	2020	2021	2022	2023		Total
Engineering/Planning		65,000						65,000
Total:		60,000	-	-	-	-		65,000
Funding Sources								
CIF Sales & Use Tax		65,000						65,000
Total:		65,000	-	-	-	-		65,000
Operating Budget Impact: Not Town-owned.								

Financial Plan

Project Name	<u>IT Storage Offsite</u>	Scheduled Start	1/1/2019
Department/Division	<u>Information Technology</u>	Scheduled Completion	12/30/2023
Requestor	<u>D Moyer</u>	Departmental Priority	Priority II -SHOULD DO
Account Number	<u>11-492-8440-000</u>	Departmental Ranking	3 Important / but could wait

Project Description and Location:

Implement an offsite storage solution to make sure data stays safe from a malware attack.

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

Malware such as ransomware has cost many organizations loss of data and time. Implementing an offsite storage option would physically separate our hosted information and allow IT to fully recover data in the event of such a malicious attack.

Project Costs/Year		2019	2020	2021	2022	2023		Total
Other		50,000	20,000	21,000	22,000	23,000		136,000
Total:		50,000	20,000	21,000	22,000	23,000		136,000

Funding Sources

Transfer to IT		50,000	20,000	21,000	22,000	23,000		136,000
Total:		50,000	20,000	21,000	22,000	23,000		136,000

Operating Budget Impact:

Project Name	<u>Main Street Sidewalk Improvements (east of Chimney Pk Dr)</u>	Scheduled Start	2019
Department/Division	<u>Engineering</u>	Scheduled Completion	2019
Requestor	<u>D Wagner</u>	Departmental Priority	Priority II -SHOULD DO
Account Number	<u>04-429-8445-000</u>	Departmental Ranking	3 Important / but could wait

Project Description and Location:

This project will add sidewalk along the north side of Main Street from Chimney Park Dr east about 1,100 feet.

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

Thoughtful Framework and Supportive Infrastructure

The addition of this sidewalk will increase walkability and pedestrian safety for those living in Peakview and Greenspire Subdivisions. It was requested by a resident of Peakview during a Town Board meeting on July 24, 2017.

Project Costs/Year		2019	2020	2021	2022	2023		Total
Construction		45,000						45,000
Total:		45,000	-	-	-	-		45,000

Funding Sources

Sales & Use Tax		45,000						45,000
Total:		45,000	-	-	-	-		45,000

Operating Budget Impact: No impact noted



Financial Plan

Town of Windsor Museum - Eaton House								
Project Name	<u>House</u>	Scheduled Start						2014
Department/Division	<u>Parks & Recreation / Art & Heritage</u>	Scheduled Completion						2020
Requestor	<u>E Lucas</u>	Departmental Priority						Priority III -COULD DO
Account Number	<u>04-456-8420-000</u>	Departmental Ranking						3 Important / but could wait
Project Description and Location:								
Museum building restoration or improvements: 2019 Eaton House Renovation: \$40,000 Master Plan 2020 \$225,000 construction + contingency \$25,000								
Project Justification and Relationship to Town Board Goals and Master Plans:								
Diverse, Desirable Recreation and Cultural Opportunities Thoughtful Framework and Supportive Infrastructure Potential grant matches exist.								
Project Costs/Year		2019	2020	2021	2022	2023	Total	
Engineering/Planning		40,000					40,000	
Construction			225,000				225,000	
Contingency			25,000				25,000	
Total:		40,000	250,000	-	-	-	290,000	
Funding Sources								
CIF – Sales & Use Tax		40,000	250,000				290,000	
Total:		40,000	250,000			-	290,000	
Operating Budget Impact:								
Staffing Costs			Unknown					
Total:		-	Unknown	-	-	-		



Financial Plan

Project Name	Cemetery IT Upgrade	Scheduled Start	2019					
Department/Division	Information Technology	Scheduled Completion	2020					
Requestor	D Moyer	Departmental Priority	Priority II -SHOULD DO					
Account Number	11-492-8440-000	Departmental Ranking	1 Critical					
Project Description and Location:								
2019 Upgrade the software and technology used at the Cemetery.								
2020 Kiosk for cemetery								
Project Justification and Relationship to Town Board Goals and Master Plans:								
Current software is obsolete and must be replaced because vendor will no longer support. Replace the physical hard copy book used to keep cemetery records with a digital format that can be easily accessed by the public both at the cemetery and online.								
Project Costs/Year		2019	2020	2021	2022	2023		Total
Other		40,000	10,000					50,000
Total:		40,000	10,000					50,000
Funding Sources								
Transfer to IT		40,000	10,000					50,000
Total:		40,000	10,000					50,000
Operating Budget Impact: Under current maintenance								

Project Name	Manhole Rehab	Scheduled Start						
Department/Division	Pub Works / Sewer System	Scheduled Completion	Ongoing					
Requestor	T Walker	Departmental Priority	Priority II -SHOULD DO					
Account Number	07-481-8457-000	Departmental Ranking	2 Important					
Project Description and Location:								
2018- 6 Manholes - Between Oak St. and Chestnut St. / 4 th St. and Chimney Park Dr.								
2019- 7 Manholes - Between Main St. and Oak St. on 4th and 5th Streets								
2020- 11 Manholes - Between Walnut St. and Oak St. / 3rd St. and Chimney Park Dr.								
2021- 10 Manholes - Between Elm and Locust and 8th and 10th								
2022- 10 Manholes - Between Main Street and Oak Street / Between 6th Street and 8th Street								
2023- 6 manholes - Between Main and Ash and 2nd and North Chimney Park Drive								
Project Justification and Relationship to Town Board Goals and Master Plans:								
TB Goal to upgrade infrastructure to support future growth and development.								
Project Costs/Year	Budgeted 2018	2019	2020	2021	2022	2023		Total
Other	32,000	40,000	40,000	40,000	16,000	50,000		218,000
Total:	32,000	40,000	40,000	40,000	16,000	50,000		218,000
Funding Sources								
Monthly User Fees	32,000	40,000	40,000	40,000	16,000	50,000		218,000
Total:	32,000	40,000	40,000	40,000	16,000	50,000		218,000
Operating Budget Impact: Absorbed in Maintenance program								

Financial Plan

Project Name	<u>On-Call Transportation Planner/Engineer Service</u>	Scheduled Start	2019				
Department/Division	<u>Planning</u>	Scheduled Completion	2019				
Requestor	<u>S Ballstadt</u>	Departmental Priority	Priority I -MUST DO				
Account Number	<u>04-419-6267-000</u>	Departmental Ranking	<u>1 Critical</u>				
Project Description and Location:							
<p>The need for on-call transportation planning services has grown in recent years. Transportation related contract services in the past two years alone have included:</p> <ul style="list-style-type: none"> • Independent review of Ptarmigan Business Park Subdivision/Fossil Creek Meadows Subdivision Traffic Impact Studies (TIS) • SH 392 and LCR 5 intersection review • Crossroads and Covered Bridge Parkway roundabout review • SH 392 angle parking between 3rd and 4th Streets • Pedestrian Crosswalk Guidelines (adopted 12/11/17) • Downtown parking code • Rocky Mountain Sports Park TIS • Fairgrounds Avenue intergovernmental agreement drawings <p>Having a consistent consulting firm that serves as the Town's transportation planner/engineer would allow the same consulting staff to work on all of Windsor's transportation related projects and issues. This would then allow the firm to begin to build background knowledge of the Town's transportation issues and processes similar to in-house staff. This is especially important with regard to review of a TIS associated with a land use application which is prepared for private clients. There is a certain amount of subjectivity inherent in transportation planning, and it would be beneficial to have transportation planning/engineering staff that can balance the Town's best interests with those of a private developer.</p>							
Project Justification and Relationship to Town Board Goals and Master Plans:							
<p>Transportation is high on the list of Town Board priorities, reflected in the Strategic Plan. The Town may not yet require in-house staff for transportation planning/engineering; however, these contract services will fill the need of transportation expertise in the meantime.</p>							
Project Costs/Year	2018	2019	2020	2021	2022	2023	Total
Other		30,000					30,000
Total:	-	30,000	-	-	-	-	30,000
Funding Sources							
CIF Sales & Use Tax		30,000					30,000
Total:	-	30,000	-	-	-	-	30,000
Operating Budget Impact:							

Project Name	<u>Water Line Oversizing</u>	Scheduled Start	2018				
Department/Division	<u>Engineering</u>	Scheduled Completion	ongoing				
Requestor	<u>D Wagner</u>	Departmental Priority	Priority I -MUST DO				
Account Number	<u>06-471-8452-000</u>	Departmental Ranking	<u>1 Critical</u>				
Project Description and Location:							
<p>Reimburse anyone who oversizes a water main at the request of the Town in order to provide water to future growth areas.</p> <p>2018 South Hill water oversizing (\$75,000) carry over to 2018 2018 Windshire water oversizing (\$51,000) carry over to 2018 2018 Raindance water oversizing (\$145,000) 2019 Poudre Heights 3rd Filing water oversizing (\$30,000) 2020 Poudre Heights 3rd Filing water oversizing (\$20,000) 2021 Poudre Heights 3rd Filing water oversizing (\$20,000)</p>							
Project Justification and Relationship to Town Board Goals and Master Plans:							
<p>Water mains that are the backbone of the water system are typically larger than those that provide localized service to a single development. It is important and more cost effective to construct the larger lines in association with private development.</p>							
Project Costs/Year	Projected 2018	2019	2020	2021	2022	2023	Total
Construction	206,000	30,000	20,000	20,000			276,000
Total:	206,000	30,000	20,000	20,000	-	-	276,000
Funding Sources							
W Impact Fees	206,000	30,000	20,000	20,000			276,000
Total:	206,000	30,000	20,000	20,000	-	-	276,000
Operating Budget Impact: Ongoing maintenance							

Financial Plan

Project Name	<u>Smart Cards</u>	Scheduled Start	2019					
Department/Division	<u>Information Technology</u>	Scheduled Completion	2019					
Requestor	<u>D Moyer</u>	Departmental Priority	Priority II -SHOULD DO					
Account Number	<u>11-492-8440-000</u>	Departmental Ranking	2 Important					
Project Description and Location:								
Upgrade existing staff identification cards to Smart Card technology.								
Project Justification and Relationship to Town Board Goals and Master Plans:								
This project would significantly enhance security for the Town. Current ID cards would be replaced with Smart Card technology. These cards would be used on all Access Control doorways for entry, replaced our older "fob" technology. These cards would also be used to login to our computers replacing the username/password. This method of sign on is preferred as it makes authentication much more challenging for someone trying to break into our network.								
Project Costs/Year		2019	2020	2021	2022	2023		Total
Other		30,000						30,000
Total:		30,000						30,000
Funding Sources								
Transfer to IT		30,000						30,000
Total:		30,000						30,000
Operating Budget Impact:								
Operating Costs			5,000	5,000	5,000	5,000		20,000
Total:			5,000	5,000	5,000	5,000		20,000

Project Name	<u>10th Street Drainage Improvement</u>	Scheduled Start	2019					
Department/Division	<u>Engineering</u>	Scheduled Completion	2019					
Requestor	<u>D Wagner</u>	Departmental Priority	Priority II -SHOULD DO					
Account Number	<u>08-483-8458-000</u>	Departmental Ranking	2 Important					
Project Description and Location:								
Construct a 4-ft wide concrete pan and a 16-ft wide grass lined overflow swale centered on the lot line between 601 & 611 10th Street. This is per the original Windsor West Subdivision plans, and is necessary to convey the 100-yr storm runoff from the street to the existing channel located behind the houses. Since the subdivision was constructed in 1974, the swale has been filled with fencing, dirt and debris (and the concrete pan was either never installed or has since been removed) which causes the street and adjacent properties to flood. We would like to return the swale to its original design to eliminate the excessive flooding.								
Project Justification and Relationship to Town Board Goals and Master Plans:								
It contributes to the following Town Board goal: Develop and Maintain Effective Infrastructure.								
Project Costs/Year		2019	2020	2021	2022	2023		Total
Construction		30,000						30,000
Total:		30,000						30,000
Funding Sources								
Drainage Impact Fees		30,000						30,000
Total:		30,000	-	-	-	-		30,000
Operating Budget Impact: Under current maintenance								

Financial Plan

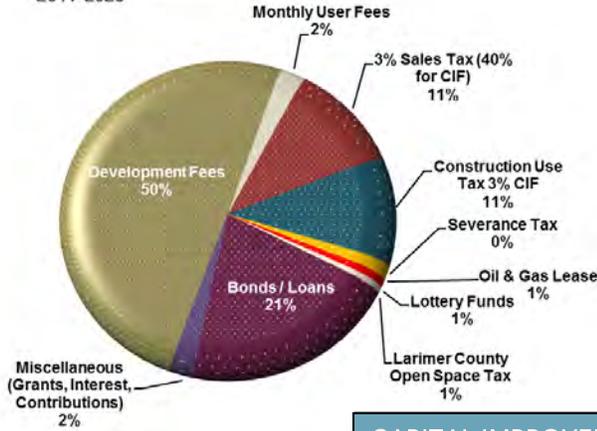
<u>Law Channel - Maintenance Access</u>								
Project Name	<u>Improvement</u>	Scheduled Start	2019					
Department/Division	<u>Engineering</u>	Scheduled Completion	2019					
Requestor	<u>D Wagner</u>	Departmental Priority	Priority II -SHOULD DO					
Account Number	<u>08-483-8458-000</u>	Departmental Ranking	3 Important / but could wait					
Project Description and Location:								
Add a culvert for crossing the Law Ditch for the purpose of accessing the large box culvert and associated drainage area on the east side of WCR 21								
Project Justification and Relationship to Town Board Goals and Master Plans:								
It contributes to the following Town Board goal: Develop and Maintain Effective Infrastructure.								
Project Costs/Year		2019	2020	2021	2022	2023		Total
Construction		15,000						15,000
Total:		15,000						15,000
Funding Sources								
Drainage Impact Fees		15,000						15,000
Total:		15,000	-	-	-	-		15,000
Operating Budget Impact: Under current maintenance								

CAPITAL IMPROVEMENT PROGRAM (CIP) 2019-2023

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

Where does funding come from...

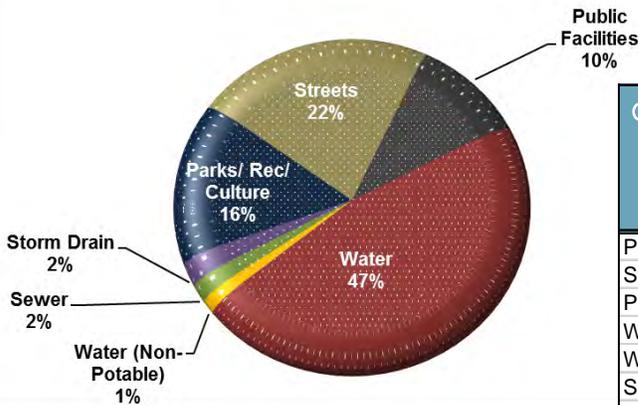
CAPITAL IMPROVEMENT PLAN
MAJOR FUNDING SOURCES 5-Year CIP
2019-2023



CAPITAL IMPROVEMENT PLAN MAJOR FUNDING SOURCES		
	2019-2023 Planned 5-Year CIP	2019-2023
Development Fees	\$ 71,825,805	50%
Monthly User Fees	3,568,180	2%
3% Sales Tax (40% for CIF)	16,262,383	11%
Construction Use Tax 3% CIF	15,467,073	11%
Severance Tax	287,296	0%
Oil & Gas Lease	1,807,570	1%
Lottery Funds	1,215,288	1%
Larimer County Open Space Tax	939,474	1%
Bonds / Loans	30,000,000	21%
Miscellaneous (Grants, Interest, Contributions)	3,270,322	2%
TOTAL	\$ 144,643,391	100%

...and where does it go?

CAPITAL IMPROVEMENT PLAN
PROJECT EXPENDITURES 5-Year CIP by project type
2019-2023



CAPITAL IMPROVEMENT PLAN EXPENDITURES		
	2019-2023 Planned 5-Year CIP	2019-2023
Parks/ Rec/ Culture	\$ 18,813,016	16%
Streets	26,855,490	22%
Public Facilities	12,584,044	10%
Water	56,754,144	47%
Water (Non-Potable)	1,500,000	1%
Sewer	2,085,872	2%
Storm Drain	2,709,377	2%
TOTAL	\$ 121,301,943	100%

CAPITAL IMPROVEMENT PLAN MAJOR FUNDING SOURCES			
	Projected 2018	2019 Budgeted Year 1	2019-2023 Planned 5-Year CIP
Development Fees	\$ 12,546,930	\$ 14,367,212	\$ 71,825,805
Monthly User Fees	1,354,319	600,410	3,568,180
3% Sales Tax (40% for CIF)	3,531,058	2,561,259	16,262,383
Construction Use Tax 3% CIF	3,045,041	3,093,415	15,467,073
Severance Tax	332,523	287,296	287,296
Oil & Gas Lease	1,828,272	1,607,570	1,807,570
Lottery Funds	254,445	243,058	1,215,288
Larimer County Open Space Tax	163,133	187,895	939,474
Bonds / Loans	-	-	30,000,000
Miscellaneous (Grants, Interest, Contributions)	921,162	2,258,316	3,270,322
TOTAL	\$ 23,976,883	\$ 25,206,429	\$ 144,643,391

In general as a conservative measure, most of 2019 revenues using a 3-year average are not as robust as 2018. The Development Fees increased with more construction. Monthly user fees have not dropped, but for CIP purposes only, they reflect operational projects, so it differs from year to year. Sales tax has a 5% increase but in the chart above, operational expenses have been deducted and for 2019 there are many projects in the CIP that are not capital outlay but rather operational expenses, such as transfers like the \$434,156 transfer to General Fund for personnel services paid from General but time spent was in fact on capital projects. This is the first year of this personnel payback transfer. Two large items in the 2019 miscellaneous category are a grant from CDOT of \$1 million for the SH 257/Eastman Pk. Dr. intersection improvement and \$998,559 for the sale of the old Public Works Shops to RE-4 School District to be used to offset the new Parks Maintenance facility.

There is a placeholder for a bond/loan for the Northern Integrated Supply Project (NISP). The project proposes to build a system of water storage and conveyance for a new yield of 40,000 acre-feet. Larger annual payments are scheduled to begin in 2020, requiring outside funding.

CAPITAL IMPROVEMENT PLAN EXPENDITURES			
	2018 Projected	2019 Budgeted Year 1	2019-2023 Planned 5-Year CIP
Recreation / CRC	\$ -	\$ 75,000	\$ 300,000
Community Parks Development / Improvement	1,737,190	100,000	5,909,000
Neighborhood Parks Dvmt / Improvement	340,000	760,000	2,865,000
Trails Projects	101,978	1,180,000	6,823,750
Art & Heritage Projects	77,000	2,140,000	2,915,266
Street Development	4,453,709	10,331,000	10,331,000
Street / Bridge / RR Crossing / Maintenance	3,033,466	4,075,584	16,524,490
Public Facilities Repair / Replace /	652,404	9,524,343	12,584,044
Water Construction / Oversizing / Mains	2,900,985	847,500	41,613,500
Water Line Replacements	1,100,601	551,000	3,551,000
Water Rights Acquisition	676,500	4,148,108	11,589,644
Non-Potable Construction / Replacement	98,424	-	-
Non-Potable Water Rights Acquisition	-	300,000	1,500,000
Sewer Construction / Oversizing / Mains	553,763	1,002,392	1,452,392
Sewer System Rehab	632,226	128,670	633,480
Storm Drainage Improvements/Replacements	226,501	1,143,977	2,709,377
TOTAL	\$ 16,584,746	\$ 36,307,574	\$ 121,301,943

The Parks Maintenance and museum facilities are scheduled for 2019. Water is important to the Town of Windsor. The above mentioned NISP project, along with the purchase of water, account for 44% of our 5-year Capital Improvement Program. Street development and maintenance are also major expenses in the 5-year plan.

Financial Plan

2019 PROPOSED CAPITAL IMPROVEMENT PROGRAM (CIP) PROJECTS



	2019					
	Sales/Use Tax CIF	Quality of Life PIF/CTF	Traffic Impact Fees CIF	Utilities W/S/SD/NP	Total Utilities W/S/SD/NP	Total
BEGINNING BALANCE	\$ 13,898,699	\$ 10,087,518	\$ 2,964,008	\$ 17,485,056	\$ 17,485,056	\$ 44,435,281
REVENUE SOURCE:						
Development Fees		2,801,458	3,299,109	8,266,644	8,266,644	14,367,212
Monthly User Fees				600,410	600,410	600,410
3% Sales Tax (40% for CIF)	2,561,259				-	2,561,259
Construction Use Tax 3% CIF	3,093,415				-	3,093,415
Severance Tax	287,296				-	287,296
Oil & Gas Royalty	1,557,570			50,000	50,000	1,607,570
Lottery Funds		243,058			-	243,058
Larimer County Open Space Tax		187,895			-	187,895
Miscellaneous (Grants, Interest, Contrib)	1,263,688	2,171	1,000,000	(7,543)	(7,543)	2,258,316
TOTAL REVENUE:	\$ 8,763,227	\$ 3,234,581	\$ 4,299,109	\$ 8,909,511	\$ 8,909,511	\$ 25,206,429
DEBT SERVICE / TRANSFERS:						
Debt Service (Police, Kern loans)	(145,080)			(399,738)	(399,738)	(544,818)
Sewer Fund Headworks Loan				(230,703)	(230,703)	(230,703)
Water Fund I-25 Loan (CIF to WF)	(65,833)			65,833	65,833	-
Water Non-Potable Fund (Kyger)				(298,478)	(298,478)	(298,478)
Drainage Fund Loan (CIF to DF)	102,382			(102,382)	(102,382)	-
TOTAL MISCELLANEOUS:	\$ (108,531)	\$ -	\$ -	\$ (965,468)	\$ (965,468)	\$ (1,074,000)
CAPITAL PROJECTS:						
¹ Recreation / CRC	75,000				-	75,000
² Community Parks Dvpmnt / Improvement	100,000	-			-	100,000
³ Neighborhood Parks Dvpmnt / Improvement	-	760,000			-	760,000
⁴ Trails Projects	-	1,180,000			-	1,180,000
⁵ Art & Heritage Projects	2,140,000				-	2,140,000
⁶ Street Development	3,635,000		6,696,000		-	10,331,000
⁷ Street / Bridge / RR Crossing Maintenance	4,075,584				-	4,075,584
⁸ Public Facilities Repair / Replace / Improve	9,524,343				-	9,524,343
⁹ Water Construction / Oversizing / Mains				847,500	847,500	847,500
¹⁰ Water Line Replacements				551,000	551,000	551,000
¹¹ Water Rights Acquisition				4,148,108	4,148,108	4,148,108
¹² Non-Potable Construction / Replacement				-	-	-
¹³ Non-Potable Water Rights Acquisition				300,000	300,000	300,000
¹⁴ Sewer Construction / Oversizing / Mains				1,002,392	1,002,392	1,002,392
¹⁵ Sewer System Rehab				128,670	128,670	128,670
¹⁶ Storm Drainage Improvements/Replacements				1,143,977	1,143,977	1,143,977
TOTAL PROJECT COSTS:	\$ 19,549,927	\$ 1,940,000	\$ 6,696,000	\$ 8,121,647	\$ 8,121,647	\$ 36,307,574
Beginning Balance Plus Revenue						
Less Expenditures	\$ 3,003,467	\$ 11,382,099	\$ 567,117	\$ 17,307,451	\$ 17,307,451	\$ 32,260,137

2020 PROPOSED CAPITAL IMPROVEMENT PROGRAM (CIP) PROJECTS



	2020				
	Sales/Use Tax CIF	Quality of Life PIF/CTF	Traffic Impact Fees CIF	Utilities W/S/SD/NP	Total
BEGINNING BALANCE	\$ 3,003,467	\$ 11,382,099	\$ 567,117	\$ 17,307,451	\$ 32,260,137
REVENUE SOURCE:					
Development Fees		2,800,311	3,299,109	8,266,644	14,366,064
Monthly User Fees				597,420	597,420
3% Sales Tax (40% for CIF)	3,425,281				3,425,281
Construction Use Tax 3% CIF	3,093,415				3,093,415
Severance Tax	-				-
Oil & Gas Royalty	-			50,000	50,000
Lottery Funds		243,058			243,058
Larimer County Open Space Tax		187,895			187,895
Bonds/External Loans (NISP)				30,000,000	30,000,000
Miscellaneous (Grants, Interest, Contrib)	262,629	2,171		(11,798)	253,002
TOTAL REVENUE:	\$ 6,781,325	\$ 3,233,434	\$ 3,299,109	\$ 38,902,266	\$ 52,216,134
DEBT SERVICE / TRANSFERS:					
Debt Service (Police, Kern loans, NISP Bonds)	(145,080)			(1,135,556)	(1,280,636)
Sewer Fund Headworks Loan				(228,849)	(228,849)
Water Fund I-25 Loan (CIF to WF)	(65,833)			65,833	-
Water Non-Potable Fund (Kyger)				(298,478)	(298,478)
Drainage Fund Loan (CIF to DF)	102,382			(102,382)	-
TOTAL MISCELLANEOUS:	\$ (108,531)	\$ -	\$ -	\$ (1,699,432)	\$ (1,807,963)
CAPITAL PROJECTS:					
¹ Recreation / CRC	150,000				150,000
² Community Parks Dvpmnt / Improvement	959,000	675,000			1,634,000
³ Neighborhood Parks Dvpmnt / Improvement	-	2,105,000			2,105,000
⁴ Trails Projects	1,000,000	1,388,750			2,388,750
⁵ Art & Heritage Projects	775,266				775,266
⁶ Street Development	-		-		-
⁷ Street / Bridge / RR Crossing Maintenance	2,986,818				2,986,818
⁸ Public Facilities Repair / Replace / Improve	742,208				742,208
⁹ Water Construction / Oversizing / Mains				7,407,000	7,407,000
¹⁰ Water Line Replacements				600,000	600,000
¹¹ Water Rights Acquisition				1,860,384	1,860,384
¹² Non-Potable Construction / Replacement				-	-
¹³ Non-Potable Water Rights Acquisition				300,000	300,000
¹⁴ Sewer Construction / Oversizing / Mains				200,000	200,000
¹⁵ Sewer System Rehab				131,680	131,680
¹⁶ Storm Drainage Improvements/Replacements				562,600	562,600
TOTAL PROJECT COSTS:	\$ 6,613,292	\$ 4,168,750	\$ -	\$ 11,061,664	\$ 21,843,706
Beginning Balance Plus Revenue					
Less Expenditures	\$ 3,062,969	\$ 10,446,783	\$ 3,866,227	\$ 43,448,622	\$ 60,824,602

2021 PROPOSED CAPITAL IMPROVEMENT PROGRAM (CIP) PROJECTS

	2021				
	Sales/Use Tax CIF	Quality of Life PIF/CTF	Traffic Impact Fees CIF	Utilities W/S/SD/NP	Total
BEGINNING BALANCE	\$ 3,062,969	\$ 10,446,783	\$ 3,866,227	\$ 43,448,622	\$ 60,824,602
REVENUE SOURCE:					
Development Fees		2,799,386	3,299,109	8,266,644	14,365,139
Monthly User Fees				383,870	383,870
3% Sales Tax (40% for CIF)	3,425,281				3,425,281
Construction Use Tax 3% CIF	3,093,415				3,093,415
Severance Tax	-				-
Oil & Gas Royalty	-			50,000	50,000
Lottery Funds		243,058			243,058
Larimer County Open Space Tax		187,895			187,895
Miscellaneous (Grants, Interest, Contrib)	262,629	2,171		(11,798)	253,002
TOTAL REVENUE:	\$ 6,781,325	\$ 3,232,509	\$ 3,299,109	\$ 8,688,716	\$ 22,001,659
DEBT SERVICE / TRANSFERS:					
Debt Service (Police, Kern loans, NISP Bonds)	(145,080)			(1,135,556)	(1,280,636)
Sewer Fund Headworks Loan				(227,244)	(227,244)
Water Fund I-25 Loan (CIF to WF)	(65,833)			65,833	-
Water Non-Potable Fund (Kyger)				(298,478)	(298,478)
TOTAL MISCELLANEOUS:	\$ (210,913)	\$ -	\$ -	\$ (1,595,446)	\$ (1,806,359)
CAPITAL PROJECTS:					
¹ Recreation / CRC	75,000				75,000
² Community Parks Dvpmnt / Improvement	720,000	1,700,000			2,420,000
³ Neighborhood Parks Dvpmnt / Improvement	-	-			-
⁴ Trails Projects	3,000,000	105,000			3,105,000
⁵ Art & Heritage Projects	-				-
⁶ Street Development	-		-		-
⁷ Street / Bridge / RR Crossing Maintenance	3,068,772				3,068,772
⁸ Public Facilities Repair / Replace / Improve	464,099				464,099
⁹ Water Construction / Oversizing / Mains				10,655,000	10,655,000
¹⁰ Water Line Replacements				400,000	400,000
¹¹ Water Rights Acquisition				1,860,384	1,860,384
¹² Non-Potable Construction / Replacement				-	-
¹³ Non-Potable Water Rights Acquisition				300,000	300,000
¹⁴ Sewer Construction / Oversizing / Mains				250,000	250,000
¹⁵ Sewer System Rehab				118,130	118,130
¹⁶ Storm Drainage Improvements/Replacements				1,002,800	1,002,800
TOTAL PROJECT COSTS:	\$ 7,327,871	\$ 1,805,000	\$ -	\$ 14,586,314	\$ 23,719,185
Beginning Balance Plus Revenue					
Less Expenditures	\$ 2,305,509	\$ 11,874,292	\$ 7,165,336	\$ 35,955,579	\$ 57,300,718

2022 PROPOSED CAPITAL IMPROVEMENT PROGRAM (CIP) PROJECTS



	2022				
	Sales/Use Tax CIF	Quality of Life PIF/CTF	Traffic Impact Fees CIF	Utilities W/S/SD/NP	Total
BEGINNING BALANCE	\$ 2,305,509	\$ 11,874,292	\$ 7,165,336	\$ 35,955,579	\$ 57,300,718
REVENUE SOURCE:					
Development Fees		2,798,433	3,299,109	8,266,644	14,364,186
Monthly User Fees				975,740	975,740
3% Sales Tax (40% for CIF)	3,425,281				3,425,281
Construction Use Tax 3% CIF	3,093,415				3,093,415
Severance Tax	-				-
Oil & Gas Royalty	-			50,000	50,000
Lottery Funds		243,058			243,058
Larimer County Open Space Tax		187,895			187,895
Miscellaneous (Grants, Interest, Contrib)	262,629	2,171		(11,798)	253,002
TOTAL REVENUE:	\$ 6,781,325	\$ 3,231,556	\$ 3,299,109	\$ 9,280,586	\$ 22,592,576
DEBT SERVICE / TRANSFERS:					
Debt Service (Police, Kern loans, NISP Bonds)	(145,080)			(1,135,556)	(1,280,636)
Sewer Fund Headworks Loan				(231,697)	(231,697)
Water Fund I-25 Loan (CIF to WF)	(65,833)			65,833	-
Water Non-Potable Fund (Kyger)				(298,478)	(298,478)
TOTAL MISCELLANEOUS:	\$ (210,913)	\$ -	\$ -	\$ (1,599,898)	\$ (1,810,811)
CAPITAL PROJECTS:					
¹ Recreation / CRC	-				-
² Community Parks Dvpmt / Improvement	25,000	350,000			375,000
³ Neighborhood Parks Dvpmt / Improvement	-	-			-
⁴ Trails Projects		75,000			75,000
⁵ Art & Heritage Projects	-				-
⁶ Street Development	-		-		-
⁷ Street / Bridge / RR Crossing Maintenance	3,153,185				3,153,185
⁸ Public Facilities Repair / Replace / Improve	1,810,394				1,810,394
⁹ Water Construction / Oversizing / Mains				12,785,000	12,785,000
¹⁰ Water Line Replacements				1,000,000	1,000,000
¹¹ Water Rights Acquisition				1,860,384	1,860,384
¹² Non-Potable Construction / Replacement				-	-
¹³ Non-Potable Water Rights Acquisition				300,000	300,000
¹⁴ Sewer Construction / Oversizing / Mains				-	-
¹⁵ Sewer System Rehab				110,000	110,000
¹⁶ Storm Drainage Improvements/Replacements				-	-
TOTAL PROJECT COSTS:	\$ 4,988,579	\$ 425,000	\$ -	\$ 16,055,384	\$ 21,468,963
Beginning Balance Plus Revenue	\$ 3,887,342	\$ 14,680,848	\$ 10,464,445	\$ 27,580,883	\$ 56,613,520
Less Expenditures					

2023 PROPOSED CAPITAL IMPROVEMENT PROGRAM (CIP) PROJECTS

	2023				
	Sales/Use Tax CIF	Quality of Life PIF/CTF	Traffic Impact Fees CIF	Utilities W/S/SD/NP	Total
BEGINNING BALANCE	\$ 3,887,342	\$ 14,680,848	\$ 10,464,445	\$ 27,580,883	\$ 56,613,520
REVENUE SOURCE:					
Development Fees		2,797,451	3,299,109	8,266,644	14,363,204
Monthly User Fees				1,010,740	1,010,740
3% Sales Tax (40% for CIF)	3,425,281				3,425,281
Construction Use Tax 3% CIF	3,093,415				3,093,415
Severance Tax	-				-
Oil & Gas Royalty	-			50,000	50,000
Lottery Funds		243,058			243,058
Larimer County Open Space Tax		187,895			187,895
Miscellaneous (Grants, Interest, Contrib)	262,629	2,171		(11,798)	253,002
TOTAL REVENUE:	\$ 6,781,325	\$ 3,230,574	\$ 3,299,109	\$ 9,315,586	\$ 22,626,595
DEBT SERVICE / TRANSFERS:					
Debt Service (Police, Kern loans, NISP Bonds)	(145,080)			(1,135,556)	(1,280,636)
Sewer Fund Headworks Loan				(230,350)	(230,350)
Water Fund I-25 Loan (CIF to WF)	(65,833)			65,833	-
Water Non-Potable Fund (Kyger)				(298,478)	(298,478)
TOTAL MISCELLANEOUS:	\$ (210,913)	\$ -	\$ -	\$ (1,598,551)	\$ (1,809,464)
CAPITAL PROJECTS:					
¹ Recreation / CRC	-				-
² Community Parks Dvpmnt / Improvement	620,000	760,000			1,380,000
³ Neighborhood Parks Dvpmnt / Improvement	-	-			-
⁴ Trails Projects		75,000			75,000
⁵ Art & Heritage Projects	-				-
⁶ Street Development	-			-	-
⁷ Street / Bridge / RR Crossing Maintenance	3,240,131				3,240,131
⁸ Public Facilities Repair / Replace / Improve	43,000				43,000
⁹ Water Construction / Oversizing / Mains				9,919,000	9,919,000
¹⁰ Water Line Replacements				1,000,000	1,000,000
¹¹ Water Rights Acquisition				1,860,384	1,860,384
¹² Non-Potable Construction / Replacement				-	-
¹³ Non-Potable Water Rights Acquisition				300,000	300,000
¹⁴ Sewer Construction / Oversizing / Mains				-	-
¹⁵ Sewer System Rehab				145,000	145,000
¹⁶ Storm Drainage Improvements/Replacements				-	-
TOTAL PROJECT COSTS:	\$ 3,903,131	\$ 835,000	\$ -	\$ 13,224,384	\$ 17,962,515
Beginning Balance Plus Revenue					
Less Expenditures	\$ 6,554,622	\$ 17,076,422	\$ 13,763,554	\$ 22,073,534	\$ 59,468,136

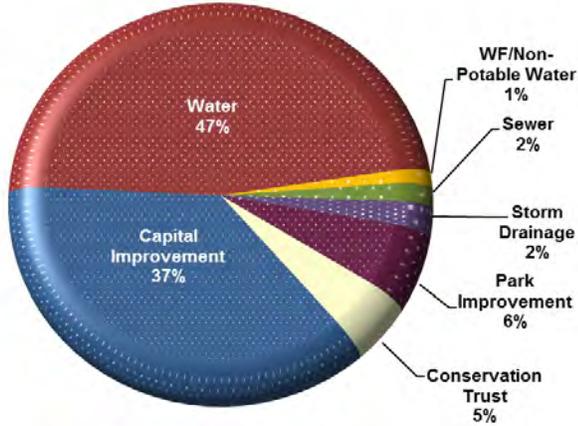
2019-2023 PROPOSED CAPITAL IMPROVEMENT PROGRAM (CIP) PROJECTS



5-Yr Capital Improvement Plan 2019-2023

	Sales/Use Tax CIF	Quality of Life PIF/CTF	Traffic Impact Fees CIF	Utilities W/S/SD/NP	Total
BEGINNING BALANCE	\$ 13,898,699	\$ 10,087,518	\$ 2,964,008	\$ 16,572,020	\$ 44,435,281
REVENUE SOURCE:					
Development Fees	-	13,997,040	16,495,546	41,333,220	71,825,805
Monthly User Fees	-	-	-	3,568,180	3,568,180
3% Sales Tax (40% for CIF)	16,262,383	-	-	-	16,262,383
Construction Use Tax 3% CIF	15,467,073	-	-	-	15,467,073
Cash in Lieu	-	-	-	-	-
Severance Tax	287,296	-	-	-	287,296
Oil & Gas Royalty	1,557,570	-	-	250,000	1,807,570
Lottery Funds	-	1,215,288	-	-	1,215,288
Larimer County Open Space Tax	-	939,474	-	-	939,474
Bonds/External Loans (NISP)	-	-	-	30,000,000	30,000,000
Miscellaneous (Grants, Interest, Contrib)	2,314,203	10,853	1,000,000	(54,734)	3,270,322
TOTAL REVENUE:	\$ 35,888,525	\$ 16,162,654	\$ 17,495,546	\$ 75,096,666	\$ 144,643,391
DEBT SERVICE / TRANSFERS:					
Debt Service (Police, Kern loans, NISP Bonds)	(725,400)	-	-	(4,941,964)	(5,667,364)
Sewer Fund Headworks Loan	-	-	-	(1,148,842)	(1,148,842)
Water Fund I-25 Loan (CIF to WF)	(329,165)	-	-	329,165	-
Water Non-Potable Fund (Kyger)	-	-	-	(1,492,390)	(1,492,390)
Drainage Fund Loan (CIF to DF)	204,763	-	-	(204,763)	-
TOTAL MISCELLANEOUS:	\$ (849,802)	\$ -	\$ -	\$ (7,458,795)	\$ (8,308,597)
CAPITAL PROJECTS:					
¹ Recreation / CRC	300,000	-	-	-	300,000
² Community Parks Dvpmnt / Improvement	2,424,000	3,485,000	-	-	5,909,000
³ Neighborhood Parks Dvpmnt / Improvement	-	2,865,000	-	-	2,865,000
⁴ Trails Projects	4,000,000	2,823,750	-	-	6,823,750
⁵ Art & Heritage Projects	2,915,266	-	-	-	2,915,266
⁶ Street Development	3,635,000	-	6,696,000	-	10,331,000
⁷ Street / Bridge / RR Crossing Maintenance	16,524,490	-	-	-	16,524,490
⁸ Public Facilities Repair / Replace / Improve	12,584,044	-	-	-	12,584,044
⁹ Water Construction / Oversizing / Mains	-	-	-	41,613,500	41,613,500
¹⁰ Water Line Replacements	-	-	-	3,551,000	3,551,000
¹¹ Water Rights Acquisition	-	-	-	11,589,644	11,589,644
¹² Non-Potable Construction / Replacement	-	-	-	-	-
¹³ Non-Potable Water Rights Acquisition	-	-	-	1,500,000	1,500,000
¹⁴ Sewer Construction / Oversizing / Mains	-	-	-	1,452,392	1,452,392
¹⁵ Sewer System Rehab	-	-	-	633,480	633,480
¹⁶ Storm Drainage Improvements/Replacements	-	-	-	2,709,377	2,709,377
TOTAL PROJECT COSTS:	\$ 42,382,800	\$ 9,173,750	\$ 6,696,000	\$ 63,049,393	\$ 121,301,943
Beginning Balance Plus Revenue					
Less Expenditures	\$ 6,554,622	\$ 17,076,422	\$ 13,763,554	\$ 21,160,498	\$ 59,468,133

5-YEAR CAPITAL IMPROVEMENT PLAN
EXPENDITURES
by FUND 2019 - 2023



2019 - 2023 CAPITAL IMPROVEMENT PLAN (CIP) EXPENDITURES
PROJECTS BY CATEGORY

CATEGORY	5-Year Plan					TOTAL COST 2019-2023
	2019 BUDGETED	2020 PLANNED	2021 PLANNED	2022 PLANNED	2023 PLANNED	
Recreation / CRC	\$ 75,000	\$ 150,000	\$ 75,000	\$ -	\$ -	\$ 300,000
Community Parks Development / Improvement	100,000	1,634,000	2,420,000	375,000	1,380,000	5,909,000
Neighborhood Parks Dvmt / Improvement	760,000	2,105,000	-	-	-	2,865,000
Trails Projects	1,180,000	2,388,750	3,105,000	75,000	75,000	6,823,750
Art & Heritage Projects	2,140,000	775,266	-	-	-	2,915,266
Street Development	10,331,000	-	-	-	-	10,331,000
Street / Bridge / RR Crossing / Maintenance	4,075,584	2,986,818	3,068,772	3,153,185	3,240,131	16,524,490
Public Facilities Repair / Replace / Improvement	9,524,343	742,208	464,099	1,810,394	43,000	12,584,044
Water Construction / Oversizing / Mains	847,500	7,407,000	10,655,000	12,785,000	9,919,000	41,613,500
Water Line Replacements	551,000	600,000	400,000	1,000,000	1,000,000	3,551,000
Water Rights Acquisition	4,148,108	1,860,384	1,860,384	1,860,384	1,860,384	11,589,644
Non-Potable Construction / Replacement	-	-	-	-	-	-
Non-Potable Water Rights Acquisition	300,000	300,000	300,000	300,000	300,000	1,500,000
Sewer Construction / Oversizing / Mains	1,002,392	200,000	250,000	-	-	1,452,392
Sewer System Rehab	128,670	131,680	118,130	110,000	145,000	633,480
Storm Drainage Improvements/Replacements	1,143,977	562,600	1,002,800	-	-	2,709,377
TOTAL CIP	\$ 36,307,574	\$ 21,843,706	\$ 23,719,185	\$ 21,468,963	\$ 17,962,515	\$ 121,301,943

Financial Plan

2019-2023 CAPITAL IMPROVEMENT PLAN EXPENDITURES
PROJECTS BY CATEGORY

PROJECT

1 Recreation / CRC	Initial Funding Source	2019	2020	2021	2022	2023	Total 5yr CIP	LT Projects
2019-2021 Roof Top HVAC Unit Replacements \$75k each. One per year	CIF-Sales & Use Tax	75,000	75,000	75,000	-	-	225,000	-
CRC Locker replacement in current locker room	CRC Expansion	-	75,000	-	-	-	75,000	-
Subtotal		75,000	150,000	75,000	-	-	300,000	-
2 Community Parks Development	Initial Funding Source	2019	2020	2021	2022	2023	Total 5yr CIP	LT Projects
Crossroads Park Development, build sports complex	PIF-Community	-	-	-	-	-	-	8,100,000
Chimney Park Splash Park '23	PIF-Community	-	-	-	-	600,000	600,000	-
Eastman Park South Side design '20, construction '21	PIF-Community	-	100,000	1,000,000	-	-	1,100,000	-
Eastman Park Playground replacement '20, skate park repl '21	PIF-Community	-	410,000	300,000	-	-	710,000	-
Boardwalk Pk WIBIT '20, playground/surfacing '21, replace boat rentals & dog park expanded '23	PIF-Community	-	165,000	400,000	350,000	160,000	1,075,000	-
Tacinala Park Development	PIF-Community	-	-	-	-	-	-	8,750,000
Subtotal		-	675,000	1,700,000	350,000	760,000	3,485,000	16,850,000
2 Community Parks Maintenance / Improvements	Initial Funding Source	2019	2020	2021	2022	2023	Total 5yr CIP	LT Projects
Boardwalk long-term projects	CIF-Sales & Use Tax	-	-	-	-	-	-	1,425,000
Main Park irrigation construction '21, Restroom design '22, Construction '23	CIF-Sales & Use Tax	-	-	330,000	25,000	270,000	625,000	-
Main Park Shelter Repl/w est '19, sidewalk to allow for Irrigation '20	CIF-Sales & Use Tax	100,000	244,000	-	-	-	344,000	150,000
Chimney Park slide & playground replacement '20, heater repl '21, expansion maint bldg '23, diamond brite pool '23, evaluate pool/bldg cost unk '23	CIF-Sales & Use Tax	-	500,000	100,000	-	350,000	950,000	575,000
NP Water - Main Pk Irrigation	CIF-Sales & Use Tax	-	-	30,000	-	-	30,000	-
Eastman Pk river access, water fountain dog park/sidewalk, Eng grading fields, Infrastructure investment '20, Field 5 regrade '21	CIF-Sales & Use Tax	-	215,000	260,000	-	-	475,000	-
Subtotal		100,000	959,000	720,000	25,000	620,000	2,424,000	2,150,000
3 Neighborhood Parks Development	Initial Funding Source	2019	2020	2021	2022	2023	Total 5yr CIP	LT Projects
Jacoby Farm Park Development	PIF-Neighborhood	-	-	-	-	-	-	655,000
Village East Park Development	PIF-Neighborhood	760,000	-	-	-	-	760,000	-
Fossil Creek Park Development	PIF-Neighborhood	-	-	-	-	-	-	766,000
Harmony Ridge Park Development (2025)	PIF-Community	-	1,280,000	-	-	-	1,280,000	-
Wayne Miller Park Development (2025)	PIF-Neighborhood	-	-	-	-	-	-	1,540,000
Subtotal		760,000	1,280,000	-	-	-	2,040,000	2,961,000
3 Neighborhood Parks Maintenance / Improvements	Initial Funding Source	2019	2020	2021	2022	2023	Total 5yr CIP	LT Projects
Aberdour Circle Park playground (2)/surfacing (2025), shelters (2) (2040)	PIF-Neighborhood	-	-	-	-	-	-	400,000
Windsor Village Park playground replacement (2020), shelter replacement (2032)	PIF-Neighborhood	-	250,000	-	-	-	250,000	60,000
Bison Ridge Park playground/surfacing (2027), shelter & irrigation (2042)	CIF-Sales & Use Tax	-	-	-	-	-	-	260,000
Poudre Heights Park playground/surfacing (2027), shelter irrigation (2042)	CIF-Sales & Use Tax	-	-	-	-	-	-	360,000
Brunner Farm - playground replacement / surface & exercise equipment (2027) shelter replacement & irrigation (2042)	CIF-Sales & Use Tax	-	-	-	-	-	-	335,000
Windsor West Park playground replacement/surfacing (2020) shelter & irrig.(2042)	PIF-Neighborhood	-	200,000	-	-	-	200,000	60,000
Covenant Park playground/surfacing (2024), shelter/irrigation (2038)	CIF-Sales & Use Tax	-	-	-	-	-	-	500,000
Coyote Gulch Park Bocce courts (2026), playground/surfacing (2030), shelter/irrigation (2045)	CIF-Sales & Use Tax	-	-	-	-	-	-	415,000
Highland Meadows Park dragon replacement '20; playground repl. '25 shelters '40	PIF-Neighborhood	-	100,000	-	-	-	100,000	350,000
Northern Lights Park playground/surface (2028) shelter/irrigation (2043)	CIF-Sales & Use Tax	-	-	-	-	-	-	360,000
Founder's Green playground/surfacing '20, Shelters (2035) irrigation/bldg (2035)	PIF-Neighborhood	-	275,000	-	-	-	275,000	200,000
Subtotal		-	825,000	-	-	-	825,000	3,300,000



Financial Plan

4-Trails Projects		Initial Funding Source	2019	2020	2021	2022	2023	Total 5yr CIP	LT Projects
Poudre Trail -Trail from Westwood Village LT	CTF		0	0	0	0	0	0	250,000
Poudre Trail maintenance for major construction in Windsor jurisdiction, trail repair on east Water Valley / 257	CTF		105,000	75,000	75,000	75,000	75,000	405,000	0
Windsor Trail #2 Ditch Tr 15th St to River Bluffs Open Space easement '19 construct '20	CTF		75,000	525,000	0	0	0	600,000	0
Windsor Trail detached trail 15th Street from Main to Jacoby Road '20	CTF		0	216,750	0	0	0	216,750	0
Windsor Trail 15th Street Jacoby Road south to #2; then south to Main St	CTF		0	77,000	0	0	0	77,000	0
Windsor Trail Jacoby Road #2 Ditch flashing signal	CTF		0	0	30,000	0	0	30,000	0
Windsor Trail detached trail CR 13 to 17th St	CTF		0	255,000	0	0	0	255,000	0
Windsor Trail connection of Highland Meadows & connection of Raintance to Poudre Trail	CTF		0	0	0	0	0	0	8,000,000
Poudre Tr Open Space '20, Shure View OS '21 acquisition	CF -Sales & Use Tax		0	1,000,000	3,000,000	0	0	4,000,000	8,000,000
Kodak Watchable Wildlife open space, expand parking lot, shelter/access'20, trails, parking, restroom, w/ildlife viewing bunkers, fishing ponds, river access (2027)	CTF		0	240,000	0	0	0	240,000	1,000,000
Kyger OS trail CR13/392 to west edge '19, development-trails, parking, restroom, w/ildlife viewing bunkers '23	PIF LCOS		1,000,000	0	0	0	0	1,000,000	0
<i>Subtotal</i>			1,180,000	2,388,750	3,105,000	75,000	75,000	6,823,750	17,250,000
5-Art & Heritage Projects		Initial Funding Source	2019	2020	2021	2022	2023	Total 5yr CIP	LT Projects
Art & Heritage Center ADA Access elevator			0	0	0	0	0	0	305,000
Museums - Interpretive Landscape Ph 4 & 5 construction '20 (demolition, earth work, irrigation, electrical, pavement, hardscape, fencing, planting, structures)	CF -Sales & Use Tax		0	525,266	0	0	0	525,266	0
Permanent Museum Collections Storage & Exhibit Fabrication Building	CF -Sales & Use Tax		1,750,000	0	0	0	0	1,750,000	0
Renovation / development of Creamery into a market space	CF -Sales & Use Tax		350,000	0	0	0	0	350,000	0
Museums - Eaton House renovation Master Plan '19, construction '20	CF -Sales & Use Tax		40,000	250,000	0	0	0	290,000	0
<i>Subtotal</i>			2,140,000	775,266	0	0	0	2,915,266	305,000
6-Street Development Projects		Initial Funding Source	2019	2020	2021	2022	2023	Total 5yr CIP	LT Projects
Transportation Reserve	CF-Sales & Use Tax		1,000,000	0	0	0	0	1,000,000	0
Crossroads Blvd. Extension design TOW share	CF-Road Impact Fees		0	0	0	0	0	0	0
SH 392 Widening (LCR5 to 17th St)	CF-Sales & Use Tax		0	0	0	0	0	0	750,000
Main Street Sidewalk Improvements (E of Chimney Pk)	CF-Sales & Use Tax		45,000	0	0	0	0	45,000	0
300 Block & Main Street diagonal parking & bulbouts design/construct	CF-Sales & Use Tax		275,000	0	0	0	0	275,000	0
Right Turn Lane at corner of SH392/SH257	CF-Road Impact Fees		150,000	0	0	0	0	150,000	0
Convert WCR19 North of SH392 to State Hwy	CF-Sales & Use Tax		65,000	0	0	0	0	65,000	0
SH 257/Eastman Park Dr intersection improvements	CF-Road Impact Fees		600,000	0	0	0	0	600,000	0
SH 257/Eastman Park Dr intersection improvements w/grant	CDOT Grant/Contribution		1,000,000	0	0	0	0	1,000,000	0
SH 392 widening at LCR 5 design/construct	CF-Sales & Use Tax		1,750,000	0	0	0	0	1,750,000	0
New Liberty / WCR 13 traffic signal	CF-Road Impact Fees		348,000	0	0	0	0	348,000	0
7th Street / New Liberty traffic signal	CF-Road Impact Fees		348,000	0	0	0	0	348,000	0
Harmony Rd/CR13 Traffic Signal share w/Timnath	CF-Road Impact Fees		150,000	0	0	0	0	150,000	0
Street Oversizing Harmony Rd between LCR13 & LCR15	CF-Road Impact Fees		1,600,000	0	0	0	0	1,600,000	0
Street Oversizing Harmony Rd between LCR13 & LCR15 (medians)	CF-Sales & Use Tax		250,000	0	0	0	0	250,000	0
Street Oversizing LCR5 @ Parmigan 4th	CF-Road Impact Fees		1,800,000	0	0	0	0	1,800,000	0
Street Oversizing LCR5 @ Parmigan 4th (medians)	CF-Sales & Use Tax		250,000	0	0	0	0	250,000	0
Street Oversizing LCR5 @ Fossil Creek Ranch	CF-Road Impact Fees		700,000	0	0	0	0	700,000	0
<i>Subtotal</i>			10,331,000	0	0	0	0	10,331,000	750,000
7-Street / Bridge / RR Crossing Maintenance Projects		Initial Funding Source	2019	2020	2021	2022	2023	Total 5yr CIP	LT Projects
Street Maintenance - overlays	CF-Sales/Use/Sev Tax		1,909,620	1,966,909	2,025,916	2,086,693	2,149,294	10,138,432	0
Street Maintenance - sealcoating, crack sealing, concrete replacement	CF-Sales/Use/Sev Tax		742,630	764,909	787,856	811,492	835,837	3,942,724	0
RR Crossing Improvements TBD	CF-Sales & Use Tax		80,000	80,000	80,000	80,000	80,000	400,000	0
Poudre River maintenance	CF-Sales & Use Tax		75,000	75,000	75,000	75,000	75,000	375,000	0
Pedestrian Crossing Treatment	CF-Sales & Use Tax		100,000	100,000	100,000	100,000	100,000	500,000	0
I-25 Widening / Improvement	CF-Sales & Use Tax		333,334	0	0	0	0	333,334	0
Cemetery driveway/parking lot improvements corresponding to	CF-Sales & Use Tax		450,000	0	0	0	0	450,000	0
7th St. turn lanes at Main St.	CF-Sales & Use Tax		385,000	0	0	0	0	385,000	0
<i>Subtotal</i>			4,075,584	2,986,818	3,068,772	3,153,185	3,240,131	16,524,490	0



Financial Plan

8-Public Facilities Repair / Replacement / Improvements	Initial Funding Source	2019	2020	2021	2022	2023	Total 5yr CIP	LT Projects
22, W Law n -LT	CIF-Sales & Use Tax	0	272,208	423,099	1,768,394	0	2,463,701	853,728
On-Call Transportation Planner/Engineer Service	CIF-Sales & Use Tax	30,000	0	0	0	0	30,000	0
Transportation Master Plan	CIF-Sales & Use Tax	150,000	0	0	0	0	150,000	0
Entryway signs to promote community events	CIF-Sales & Use Tax	100,000	0	0	0	0	100,000	0
Poudre River Diversion (Whitney & Eaton)		0	0	0	0	0	0	500,000
Parks Central irrigation control	CIF-Sales & Use Tax	0	210,000	0	0	0	210,000	0
Weld County Radio Tower cost sharing	CIF-Sales & Use Tax	177,902	0	0	0	0	177,902	0
The Mill Public Improvements placeholder	CIF-Sales & Use Tax	1,840,000	0	0	0	0	1,840,000	0
Website replacement/Improvement	CIF-Sales & Use Tax	0	60,000	0	0	0	60,000	0
Parks AHC fiber expansion	CIF-Sales & Use Tax	60,000	0	0	0	0	60,000	0
Security access control (Town Hall, CRC, Parks, Cemetery, PD and PW)	CIF-Sales & Use Tax	60,000	20,000	20,000	20,000	20,000	140,000	0
IT Offsite Storage	CIF-Sales & Use Tax	50,000	20,000	21,000	22,000	23,000	136,000	0
EOC and Data Center upgrade	CIF-Sales & Use Tax	200,000	150,000	0	0	0	350,000	0
Smart Cards	CIF-Sales & Use Tax	30,000	0	0	0	0	30,000	0
Cemetery IT upgrade, Kiosk '20	CIF-Sales & Use Tax	40,000	10,000	0	0	0	50,000	0
New Recreation Center		0	0	0	0	0	0	25,000,000
Parks Maintenance facility	CIF-Sales & Use Tax	5,487,882	0	0	0	0	5,487,882	0
Parks Maintenance facility offset from sale of PW old shop bldg	RE-4 School Dist	998,559	0	0	0	0	998,559	0
Windsor High School pool repairs	CIF-Sales & Use Tax	300,000	0	0	0	0	300,000	0
Subtotal		9,524,343	742,208	464,099	1,810,394	43,000	12,584,044	26,353,728
9-WATER Construction / Oversizing / Mains	Initial Funding Source	2019	2020	2021	2022	2023	Total 5yr CIP	LT Projects
Water Line oversizing Poudre Heights 3rd Ph 1-3	WF Impact Fees	30,000	20,000	20,000	0	0	70,000	0
Northern Integrated Supply Project (NISP)	WF Impact Fees/Bond	742,500	7,387,000	10,635,000	12,785,000	9,919,000	41,468,500	43,292,000
Water Line interconnect with FCLWD	Water Monthly User fees	75,000	0	0	0	0	75,000	0
Regional Water Treatment	Water Monthly User fees	0	0	0	0	0	0	77,000,000
Subtotal		847,500	7,407,000	10,655,000	12,785,000	9,919,000	41,613,500	120,292,000
10-WATER Line Replacement	Initial Funding Source	2019	2020	2021	2022	2023	Total 5yr CIP	LT Projects
Water Replacement Lines - Cottonwood Drive & Cottonwood Court '19	Water Monthly User fees	551,000	600,000	400,000	1,000,000	1,000,000	3,551,000	600,000
Subtotal		551,000	600,000	400,000	1,000,000	1,000,000	3,551,000	600,000
11-WATER Rights Acquisition	Initial Funding Source	2019	2020	2021	2022	2023	Total 5yr CIP	LT Projects
Raw water shares	Raw Water Impact Fees	4,148,108	1,860,384	1,860,384	1,860,384	1,860,384	11,589,644	0
Subtotal		4,148,108	1,860,384	1,860,384	1,860,384	1,860,384	11,589,644	0
12-13-NON-POTABLE WATER	Initial Funding Source	2019	2020	2021	2022	2023	Total 5yr CIP	LT Projects
Windsor Lake - shoreline stabilization	Water/Non-Potable	0	0	0	0	0	0	465,000
Kyger Reservoir - water rights	Water/Non-Potable	300,000	300,000	300,000	300,000	300,000	1,500,000	0
Subtotal		300,000	300,000	300,000	300,000	300,000	1,500,000	465,000
14-SEWER Construction / Oversizing / Mains	Initial Funding Source	2019	2020	2021	2022	2023	Total 5yr CIP	LT Projects
27" Sewer Line oversizing Poudre Heights 3rd Ph 1-3	SF Impact Fees	350,000	200,000	250,000	0	0	800,000	0
WWTP Blower Replacement	SF Impact Fees	652,392	0	0	0	0	652,392	0
Subtotal		1,002,392	200,000	250,000	0	0	1,452,392	0
15-SEWER SYSTEM Rehab	Initial Funding Source	2019	2020	2021	2022	2023	Total 5yr CIP	LT Projects
Manhole Rehab (7)	Sewer Monthly User fee	40,000	40,000	40,000	16,000	50,000	186,000	0
Sewer Line Rehab - ROW Oak Street, Crystal Mtn. Ct. to Iron Mtn. Ct.	Sewer Monthly User fee	88,670	91,680	78,130	94,000	95,000	447,480	0
Subtotal		128,670	131,680	118,130	110,000	145,000	633,480	0
16-STORM DRAINAGE Improvements/Replacements	Initial Funding Source	2019	2020	2021	2022	2023	Total 5yr CIP	LT Projects
Law Basin Master Plan Channel - Phase 1		0	0	0	0	0	0	8,367,387
Law Basin Master Plan Channel - Phase 2		0	0	0	0	0	0	4,468,660
Law Basin Master Plan Channel - Phase 3		0	0	0	0	0	0	5,143,536
Chestnut St. to Eastman Park Dr. drainage improvement design/construct	SD Impact Fees	948,977	562,600	1,002,800	0	0	2,514,377	0
Law Channel - maintenance access improvement	SD Impact Fees	15,000	0	0	0	0	15,000	0
10th Street drainage Improvement	SD Impact Fees	30,000	0	0	0	0	30,000	0
Riverbend Detention Pond improvements	SD Impact Fees	150,000	0	0	0	0	150,000	0
Subtotal		1,143,977	562,600	1,002,800	0	0	2,709,377	17,979,583
TOTAL CIP		36,307,574	21,843,706	23,719,185	21,468,963	17,962,515	121,301,943	209,256,311

Note: Capital Outlay in previous charts differ from the CIP above, as the CIP also includes some large, maintenance projects that would distort comparisons in the operational budget and are taken from capital funding such as street maintenance projects.



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

		2017	2018	2019
		ACTUAL	PROJECTED	BUDGET
BEGINNING BALANCES				
	General Fund	9,562,733	11,025,567	12,582,672
	Park Improvement Fund	5,693,369	8,051,605	9,029,683
	Conservation Trust Fund	720,132	921,863	1,057,835
	Capital Improvement Fund	14,794,456	12,947,137	16,918,759
	Community / Rec Center Fund	491,488	709,302	447,318
	Water Fund	16,764,776	16,881,974	16,220,656
	Sewer Fund	11,331,953	10,037,713	10,158,147
	Storm Drainage Fund	996,415	1,705,346	3,077,570
	Community / Rec Center Expansion Fund	4,967,909	5,588,658	7,661,981
	Fleet Management Fund	414,000	276,043	331,510
	Information Technology Fund	(350)	103,380	156,069
	Windsor Building Authority Fund	145,549	145,563	145,558
	Facility Services Fund	37,585	10,041	138,099
	Economic Dev. Incentive Fund	171,002	162,122	136,638
BEGINNING BALANCE TOTALS		\$ 66,091,016	\$ 68,566,314	\$ 78,062,494
+ REVENUES				
	General Fund	17,870,531	19,186,737	21,687,546
	Park Improvement Fund	3,498,876	2,848,337	3,038,261
	Conservation Trust Fund	335,014	337,457	1,267,062
	Capital Improvement Fund	16,279,353	13,415,730	15,037,239
	Community / Rec Center Fund	1,490,167	1,124,143	1,439,027
	Water Fund	15,865,114	8,868,708	9,924,099
	Sewer Fund	5,880,261	3,549,356	4,074,639
	Storm Drainage Fund	1,689,621	2,176,042	2,164,655
	Community / Rec Center Expansion Fund	19,860,390	4,972,508	5,161,913
	Fleet Management Fund	853,918	1,262,184	1,670,878
	Information Technology Fund	1,578,584	1,241,203	2,310,852
	Windsor Building Authority Fund	145,095	290,160	145,080
	Facility Services Fund	854,875	919,231	507,768
	Economic Dev. Incentive Fund	0	28,916	103,366
	Total Revenue	86,201,800	60,220,712	68,532,384
= TOTAL FUNDS AVAILABLE		\$ 152,292,817	\$ 128,787,026	\$ 146,594,879
- EXPENDITURES				
	General Fund	16,407,698	17,629,632	21,240,939
	Park Improvement Fund	1,140,640	1,870,259	1,789,692
	Conservation Trust Fund	133,283	201,485	1,221,049
	Capital Improvement Fund	18,126,672	9,444,108	27,844,361
	Community / Rec Center Fund	1,272,353	1,386,127	1,689,002
	Water Fund	15,747,917	9,530,026	11,315,860
	Sewer Fund	7,174,501	3,428,922	3,559,387
	Storm Drainage Fund	980,690	803,817	1,780,702
	Community / Rec Center Expansion Fund	19,239,641	2,899,185	3,893,165
	Fleet Management Fund	991,875	1,206,718	1,909,946
	Information Technology Fund	1,474,854	1,188,514	2,420,221
	Windsor Building Authority Fund	145,080	290,165	145,085
	Facility Services Fund	882,419	791,173	497,768
	Economic Dev. Incentive Fund	81,678	54,400	40,004
	Total Expenditures	83,799,301	50,724,532	79,347,183
= ENDING BALANCES				
	General Fund	11,025,567	12,582,672	13,029,279
	Park Improvement Fund	8,051,605	9,029,683	10,278,252
	Conservation Trust Fund	921,863	1,057,835	1,103,848
	Capital Improvement Fund	12,947,137	16,918,759	4,111,637
	Community / Rec Center Fund	709,302	447,318	197,343
	Water Fund	16,881,974	16,220,656	14,828,894
	Sewer Fund	10,037,713	10,158,147	10,673,398
	Storm Drainage Fund	1,705,346	3,077,570	3,461,523
	Community / Rec Center Expansion Fund	5,588,658	7,661,981	8,930,729
	Fleet Management Fund	276,043	331,510	92,442
	Information Technology Fund	103,380	156,069	46,700
	Windsor Building Authority Fund	145,563	145,558	145,553
	Facility Services Fund	10,041	138,099	148,099
	Economic Dev. Incentive Fund	89,324	136,638	200,000
ENDING BALANCE TOTALS		\$68,493,516	\$78,062,494	\$67,247,696

The Town has a fund balance and reserve policy explained in the Policies section on page 29 and at the end of this section on page 217.

Financial Plan

TOWN OF WINDSOR
 CONSOLIDATING FUND STATEMENT - All Funds
 2019 BUDGET

	2016 Actual	2017 Actual	2018 Projected	2019 Budget	2020 Planned	2021 Planned	2022 Planned
Combined Beginning Fund Balances	\$ 67,529,058	\$ 66,091,016	\$ 68,566,314	\$ 78,062,494	\$ 67,247,696	\$ 74,937,708	\$ 41,958,421
Revenue Summary							
Budget as Adopted:							
Taxes	18,997,004	22,959,432	25,915,789	27,963,008	28,801,899	29,665,956	30,555,934
Licenses/Permits/Fines	566,200	701,106	807,573	689,715	710,406	731,719	753,670
Intergovernmental	1,825,985	2,270,742	2,529,750	2,180,522	2,245,938	2,313,316	2,382,716
Charges for Programs and Services	15,508,269	17,856,247	11,614,729	10,021,578	10,322,225	10,631,892	10,950,849
Impact and Plant Investment Fees	5,175,730	8,332,437	12,651,175	14,464,904	14,898,851	15,345,816	15,806,191
Grants	5,420,286	1,526,595	330,535	2,035,549	2,096,615	2,159,514	2,224,299
Earnings on Investments	658,214	702,057	1,153,471	957,573	986,300	1,015,889	1,046,366
Loan Proceeds		16,734,730	-	-	30,000,000	-	-
Interfund Loans/Transfers and Other	218,228	597,343	5,178,190	9,179,976	9,455,375	9,739,036	10,031,208
Sale of Assets	46,887	(890,824)	39,500	1,039,559			
Total Original Budget	\$ 48,416,802	\$ 70,789,863	\$ 60,220,712	\$ 68,532,384	\$ 99,517,610	\$ 71,603,138	\$ 73,751,233
Supplemental Operating Revenue	1,709,325	2,602,012					
Supplemental Capital Revenue	16,567,873	2,670,903					
(Final Acceptance of Infrastructure & Water Fees from Developers)	5,755,478	10,211,819	19,963,018	\$ -	\$ -	\$ -	\$ -
Total Final Budget Revenues	\$ 72,449,478	\$ 86,274,598	\$ 80,183,731	\$ 68,532,384	\$ 99,517,610	\$ 71,603,138	\$ 73,751,233
Resources Available	\$139,978,536	\$152,365,615	\$ 148,750,045	\$146,594,879	\$166,765,306	\$146,540,847	\$115,709,653
Expenditure Summary							
Budget as Adopted:							
Personnel	10,601,974	12,518,575	14,042,519	17,793,188	18,326,983	18,876,793	19,443,097
Operation & Maintenance	11,313,979	14,320,828	15,443,770	23,512,332	24,217,702	24,944,233	25,692,560
Capital Outlay	25,453,177	18,763,041	12,828,141	27,439,088	38,262,261	49,410,129	50,892,433
Debt Service & Interfund Transfers	7,708,838	25,344,244	8,410,102	10,602,574	10,920,652	11,248,271	11,585,719
Total Original Budget	\$ 55,077,967	\$ 70,946,688	\$ 50,724,532	\$ 79,347,183	\$ 91,727,598	\$104,479,426	\$107,613,809
Percentage Change		28.8%	-28.5%	56.4%	15.6%	13.9%	3.0%
Supplemental Operating Requests	\$ 251,156	\$ 520,855		\$ -	\$ 100,000	\$ 103,000	\$ 106,090
Supplemental Interfund Transfers	133,332	81,678					
Supplemental Capital Requests	14,148,029	2,038,260		-	-	-	-
(Final Acceptance of Infrastructure & Water Rights from Developers)	4,277,036	10,211,819	19,963,018	-	-	-	-
Total Final Budget Expenditures	\$ 73,887,520	\$ 83,799,301	\$ 70,687,550	\$ 79,347,183	\$ 91,827,598	\$104,582,426	\$107,719,899
Combined Ending Fund Balances	\$ 66,091,016	\$ 68,566,314	\$ 78,062,494	\$ 67,247,696	\$ 74,937,708	\$ 41,958,421	\$ 7,989,754
Net Change in Fund Balance	\$ 2,475,298	\$ 9,496,181	\$ (10,814,798)	\$ 7,690,012	\$ (32,979,288)	\$ (33,968,666)	

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. These reflect new construction, varying year to year. They are included in actual 2016 and 2017 totals.

The change in available resources from 2016 to 2017 represents refinancing a bond for Community Recreation Center Expansion in 2017. Fund balances are accumulated over time in various funds to provide for the construction of certain infrastructure and capital projects or to pay off debt. An example of such a project in 2017 was the Public Works Maintenance Facility for \$13.2 million paid from reserves. Again in 2019, the Town expects to construct a new Parks Maintenance Facility with a permanent museum collections storage and exhibit building for \$8.2 million coming primarily from reserves. Extensive street maintenance projects and large oversizing projects are budgeted in 2019.

Windsor's long-range plan anticipates a 3% increase each year in taxes based on a 4% increase in population, and a conservative sales tax average growth of 3%. Property tax is harder to calculate due to previous oil and gas activity which has slowed, but the building in the area has increased. So conservatively, the Town estimated only an overall 3% long-term projection for taxes in general. Other Revenue also assumes a 3% increase other than loan proceeds at 0%. The exception being 2020 reflecting a possible \$30 million bond for larger payments towards the NISP project. Expenditures are planned at 3% growth. However, the capital outlay of 2016 reflects the construction of the Community Recreation Center Expansion. So 3% growth is figured from 2019 with \$10 million added in for NISP for 2020 and 2021. The 3% increase is related to the cost of living increase for this region. All align with the Town of Windsor Strategic Plan.

Financial Plan

TOWN OF WINDSOR CONSOLIDATING FUND STATEMENT 2019 BUDGET								
	General Fund	Capital Improvement Fund	Community Recreation Expansion Fund	Other Governmental Funds*	Water Fund	Sewer Fund	Storm Drainage Fund	TOTAL
Combined Beginning Fund Balances	\$ 12,582,672	\$ 16,918,759	\$ 7,661,981	\$ 11,442,710	\$ 16,220,656	\$ 10,158,147	\$ 3,077,570	\$ 78,062,494
Revenue Summary								
TAXES	\$ 15,463,943	\$ 7,814,490	\$ 3,549,949	\$ 946,732				\$ 27,775,114
LICENSES & PERMITS	507,286							507,286
INTERGOVERNMENTAL	1,282,839			430,952				1,713,791
CHARGES PROGRAMS/SERVICES	1,190,463	3,299,109	1,384,813	3,109,364	\$ 8,951,874	\$ 4,063,376	\$ 2,159,553	24,158,551
FINES	182,429							182,429
LOANS/GRANTS/CONTRIBUTIONS	10,000	1,002,500	-	1,023,049	57,531	-	-	2,093,080
INTERFUND LOANS/TRANSFERS	2,125,561	102,382		4,928,891	465,572		-	7,622,406
MISCELLANEOUS GENERAL	224,227	1,557,570		-				1,781,798
EARNINGS ON INVESTMENTS	46,173	262,629	227,152	2,305	449,123	11,263	5,102	1,003,746
COLLECTIONS FOR OTHERS	654,626							654,626
SALE OF ASSETS	-	998,559	-	41,000				
Total Final Budget Revenue	\$ 21,687,546	\$ 15,037,239	\$ 5,161,913	\$ 10,482,294	\$ 9,924,099	\$ 4,074,639	\$ 2,164,655	\$ 68,532,384
Resources Available	\$ 34,270,218	\$ 31,955,998	\$ 12,823,894	\$ 21,925,004	\$ 26,144,755	\$ 14,232,786	\$ 5,242,225	\$ 146,594,879
Expenditure Summary								
PERSONNEL SERVICES	\$ 13,343,032		\$ 1,378,063	\$ 2,110,693	\$ 407,140	\$ 462,067	\$ 92,192	\$ 17,793,188
OPERATION & MAINT.	4,841,349	\$ 10,401,851	615,596	2,999,943	3,395,190	1,066,966	191,438	23,512,332
INTERFUND LOANS/TRANSFERS	3,056,559		567,221	817,551	923,705	588,589	353,095	6,306,721
DEBT SERVICE & TRANSFERS		1,844,569	1,332,285	145,080	743,217	230,703		4,295,854
CAPITAL OUTLAY	-	15,597,941	-	3,639,500	5,846,608	1,211,062	1,143,977	27,439,088
Total Final Budget Expenditures	\$ 21,240,939	\$ 27,844,361	\$ 3,893,165	\$ 9,712,768	\$ 11,315,860	\$ 3,559,387	\$ 1,780,702	\$ 79,347,183
ENDING FUND BALANCE	\$ 13,029,279	\$ 4,111,637	\$ 8,930,729	\$ 12,212,237	\$ 14,828,894	\$ 10,673,398	\$ 3,461,523	\$ 67,247,696
Increase/Decrease in Fund Balance	\$ 446,607	\$ (12,807,122)	\$ 1,268,748	\$ 769,527	\$ (1,391,762)	\$ 515,251	\$ 383,953	\$ (10,814,798)

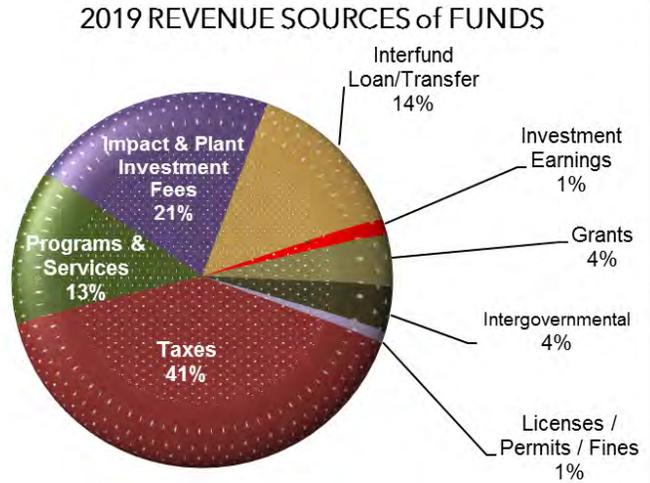
*Other Governmental Funds includes Park Improvement, Conservation Trust, Community Recreation Center, Fleet Maintenance, Information Technology, Facility Services, Windsor Building Authority, and Economic Development Incentive Funds.

The change in fund balance represents the net difference between the total resources available and total expenses. For the 2019 Budget, revenue is less than expenditures by \$10.8 million. The Capital Improvement Fund is using part of its reserves for the construction of the Parks Maintenance Facility and museum building for \$8.2 million. There are also \$4.5 million estimated in street oversizing due to new developments. The Town Board decided to put a million dollars into the budget as a line item for a transportation reserve in the event Colorado Department of Transportation needed a project match to improve highways in the Windsor area. Also in the Capital Improvement Fund is a \$1.75 million improvement for SH 392 to improve traffic flow through the town. The Water Fund makes available all of its raw water reserve to purchase water if it becomes available. This is \$4.1 million but will most likely not all be spent.

The General Fund ending fund balance is a small increase. Revenues over the past few years have come in higher than estimated, giving the Town the opportunity to build large projects from reserves, pay down debt as they did in 2018, or take advantage of projects that may come before the Board. As a three-year plan for revenues, the Town anticipates a 3% increase each year in taxes based on a 4% increase in population, and a conservative sales tax average growth of 3%. Other revenues are also estimated at 3%. Expenditures for the General fund are estimated at a 3% per year increase over the next three years as well. The Consumer Price Index (CPI) for the Denver-Boulder-Greeley area stays in about the 3% range.

Total capital outlay for 2019 is budgeted at \$27,439,088. These projects will only occur if the funds are available. If these one-time expenditures did not occur, the fund balance would increase substantially.

2019 TOTAL REVENUE COMBINED BY SOURCE		
	2019	% of Total 2019
Taxes	\$ 27,775,114	41%
Impact & Plant Investment Fees	14,464,904	21%
Charges for Programs & Services	9,208,931	13%
Interfund Loans / Transfers / Misc	9,722,222	14%
Earnings on Investments	957,573	1%
Other (Intergovernmental, Licenses, Permits, Fines, Grants, Donations, Sale of Assets)	6,403,640	9%
TOTAL REVENUE	\$ 68,532,384	100%



The primary sources of revenue in the 2019 Budget are taxes (41%) which mainly include sales and use taxes and property taxes. Sales and use taxes are a result of growth and new construction. Property taxes are up as well, with new residential development.

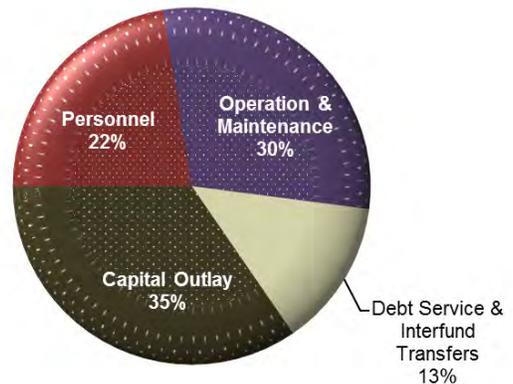
Impact and Plant Investment Fees are the second largest revenue (21%). These fees are tied directly to new construction. All building permits are required to pay traffic impact fees and plant investment fees for new growth and maintenance of the Town’s infrastructure. There was also a fee increase on the traffic impact fee.

Programs and Services is the third largest revenue (13%). Increases in building and population make for increases in utility services. In addition, the Community Recreation Center with the expansion has increased the number members and programs offered.

These three sources account for 75% of the total revenue.

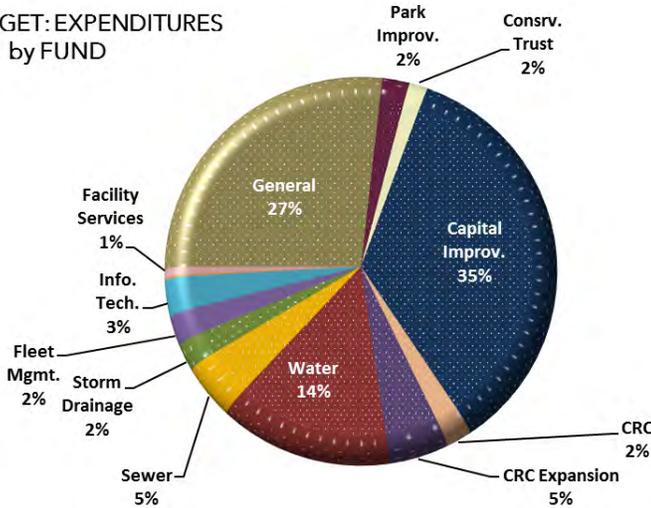
2019 EXPENDITURE by CATEGORY

2019 TOTAL EXPENDITURE COMBINED BY CATEGORY		
	2019	% of Total 2019
Personnel	\$ 17,793,188	22%
Operation & Maintenance	23,512,332	30%
Debt Service & Interfund Transfers	10,602,574	13%
Capital Outlay	27,439,088	35%
TOTAL EXPENDITURE	\$ 79,347,183	100%



The primary use of revenue in the 2019 Budget is capital outlay due to large nonrecurring projects and with constant growth, the need for expanded infrastructure.

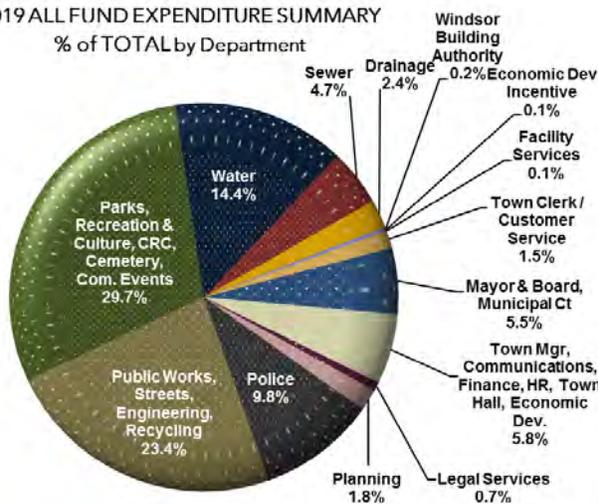
2019 BUDGET: EXPENDITURES by FUND



General	Park Improv.	Consrv. Trust	Capital Improv.	CRC	CRC Expansion	Water	Sewer	Storm Drainage	Fleet Mgmt.	Info. Tech.	WBA	Ec Dev Incentive	Facility Services
\$21,240,939	\$1,789,692	\$1,221,049	\$27,844,361	\$1,689,002	\$3,893,165	\$11,315,860	\$3,559,387	\$1,780,702	\$1,909,946	\$2,420,221	\$145,085	\$40,004	\$497,768

The General, Capital Improvement, Water Funds make up 76% of the 2019 Budget primarily due to personnel services and operating and maintenance expenses in the General Fund, with large capital expenditures in the Capital and Water Funds. The Capital Improvement Fund is always dominant with a concentration on street projects.

2019 ALL FUND EXPENDITURE SUMMARY % of TOTAL by Department



TOWN OF WINDSOR ALL FUND EXPENDITURE SUMMARY by Department 2019 BUDGET				
EXPENDITURES	2019 Total	% of Total	2018 Total	% Change 2018 - 2019
Town Clerk / Customer Service	\$ 1,157,607	1.5%	\$ 865,741	33.7%
Mayor & Board, Municipal Ct	4,366,989	5.5%	3,106,915	40.6%
Town Mgr, Communications, Finance, HR, Town Hall, Economic Dev.	4,635,251	5.8%	3,844,636	20.6%
Legal Services	571,045	0.7%	476,922	19.7%
Planning	1,442,800	1.8%	835,432	72.7%
Police	7,770,268	9.8%	5,518,202	40.8%
Public Works, Streets, Engineering, Recycling	18,563,615	23.4%	11,859,577	56.5%
Parks, Recreation & Culture, CRC, Cemetery, Com. Events	23,548,931	29.7%	16,185,362	45.5%
Water	11,417,332	14.4%	13,573,529	-15.9%
Sewer	3,733,562	4.7%	6,225,325	-40.0%
Drainage	1,869,558	2.4%	1,043,509	79.2%
Fleet Management	24,503	0.0%	-	-
Windsor Building Authority	145,085	0.2%	290,165	-50.0%
Economic Dev Incentive	40,004	0.1%	-	-
Facility Services	60,633	0.1%	-	-
TOTAL EXPENDITURES	\$ 79,347,183	100%	\$ 63,825,316	24.32%

Parks, Recreation and Culture includes the construction of a maintenance facility and museum collection and storage building for \$8.2 million. There is also \$1 million for the Kyger trail development. Second highest is the Public Works Department at 23.4% of the 2019 budget with large street improvement projects. This year the Town budgeted \$2.7 million for street maintenance and repairs. The Storm Drainage Fund has \$1.1 million in improvement projects and a new employee on board to help with the MS4 federal regulation implementation.

Over the course of 2019, there will be a reorganization consolidating some of these departments into Community Development, Public Services and Administrative Services departments, as reflected in the OPERATIONS section.

INDIVIDUAL FUND SUMMARIES

TOWN OF WINDSOR
GENERAL FUND SUMMARY
2019 BUDGET

	2015	2016	2017	2018	2018	2019
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
BEGINNING FUND BALANCE	\$8,174,221	\$8,755,162	\$9,562,733	\$10,585,754	\$11,025,567	\$12,582,672
REVENUES						
TAXES	10,571,942	11,881,849	13,003,339	12,786,096	14,017,658	15,463,943
LICENSES & PERMITS	264,889	401,511	523,174	390,909	602,908	507,286
INTERGOVERNMENTAL	1,093,900	1,100,886	1,160,799	1,263,978	1,268,011	1,282,839
SERVICES	1,182,863	1,221,688	1,201,762	1,251,666	1,326,858	1,190,463
FINES	180,132	164,689	177,932	162,064	204,665	182,429
GRANTS	5,789	31,522	366,419	0	14,434	10,000
INTERFUND TRANSFERS	751,071	693,198	781,923	918,044	908,043	2,125,561
MISCELLANEOUS GENERAL	204,063	131,754	245,531	219,012	180,696	270,400
COLLECTIONS FOR OTHERS	116,124	172,825	409,652	160,632	663,466	654,626
Total Revenue	\$14,370,773	\$15,799,920	\$17,870,531	\$17,152,400	\$19,186,737	\$21,687,546
RESOURCES AVAILABLE	\$22,544,995	\$24,555,083	\$27,433,264	\$27,738,154	\$30,212,304	\$34,270,218
EXPENDITURE SUMMARY						
PERSONNEL SERVICES	7,956,595	8,583,871	9,711,691	11,134,959	10,897,634	13,343,032
OPERATION & MAINT.	3,211,695	3,249,402	3,602,762	4,154,792	4,137,713	4,841,349
INTERFUND TRANSFERS	2,621,542	3,159,077	3,093,244	2,586,784	2,594,284	3,056,559
Total Expenditures	\$13,789,832	\$14,992,349	\$16,407,698	\$17,876,535	\$17,629,632	\$21,240,939
EXPENDITURE DETAIL						
Town Clerk & Customer Service	\$605,660	\$698,321	\$739,245	\$734,755	\$669,035	\$892,049
Mayor & Town Board	515,875	1,093,051	1,093,867	653,131	725,645	694,804
Municipal Court	18,337	18,543	16,677	20,848	20,720	21,171
Town Manager	412,817	470,074	431,610	375,472	406,729	364,575
Finance	632,506	696,128	789,999	816,538	806,109	985,534
Human Resources	359,745	406,420	501,822	608,590	588,304	567,591
Communications	-	-	162,981	298,874	257,204	368,368
Legal Services	368,967	398,525	502,199	454,750	451,447	521,739
Planning	616,909	609,829	804,765	722,623	684,527	1,016,920
Economic Development	402,219	458,923	372,733	351,593	339,010	502,719
Police	3,187,568	3,247,461	3,723,482	4,510,605	4,625,421	5,937,588
Recycling	69,255	83,769	103,584	85,111	137,911	139,083
Streets & Alleys	1,101,213	1,221,931	1,229,947	1,596,592	1,643,605	2,111,466
Public Works	416,883	362,783	384,505	390,203	396,462	651,097
Engineering	748,075	846,564	901,851	909,223	965,702	999,346
Community Events	173,288	65,261	114,628	147,990	148,069	228,380
Cemetery	108,050	127,326	134,570	157,242	139,534	140,305
Forestry	318,811	341,940	352,517	410,133	383,591	421,098
Recreation	1,708,593	1,830,069	1,897,783	1,833,152	1,822,769	1,568,085
Aquatics	187,830	215,191	254,399	345,782	392,002	336,970
Open Space & Trails	-	-	-	131,751	129,061	280,353
Parks	1,347,100	1,311,932	1,300,204	1,474,282	1,236,777	1,699,066
Safety/Loss Control	4,844	4,084	4,673	8,950	15,922	116,302
Art & Heritage	247,626	247,674	324,856	377,517	361,311	414,717
Town Hall	237,662	236,551	264,799	460,826	282,766	261,613
Total Expenditure Detail	\$13,789,832	\$14,992,349	\$16,407,698	\$17,876,535	\$17,629,632	\$21,240,939
ENDING FUND BALANCE	\$8,755,162	\$9,562,733	\$11,025,567	\$9,861,619	\$12,582,672	\$13,029,279

General Fund – The General Fund (*a major governmental fund*) is the Town’s general operating fund, used to account for operational 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.

Financial Plan

TOWN OF WINDSOR
PARK IMPROVEMENT FUND
2019 BUDGET

	2015	2016	2017	2018	2018	2019
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
BEGINNING FUND BALANCE	\$2,845,411	\$2,651,229	\$5,693,369	\$7,526,095	\$8,051,605	\$9,029,683
REVENUES						
LARIMER CO OPEN SPACE	150,665	178,219	222,332	170,599	163,133	187,895
PARK FEES	1,007,655	2,919,637	2,944,109	2,108,834	2,683,706	2,849,151
INTEREST	454	775	1,373	894	1,498	1,215
CASH IN LIEU	-	-	331,063	-	-	-
Total Revenue	\$1,158,774	\$3,098,631	\$3,498,876	\$2,280,327	\$2,848,337	\$3,038,261
RESOURCES AVAILABLE	\$4,004,185	\$5,749,861	\$9,192,245	\$9,806,422	\$10,899,942	\$12,067,944
EXPENDITURE SUMMARY						
OPERATION & MAINT.	9,000	9,000	143,868	-	-	-
INTERFUND LOANS & TRANSFERS	25,873	27,172	948,110	29,069	29,069	29,692
CAPITAL OUTLAY	1,318,083	20,319	48,662	4,866,000	1,841,190	1,760,000
Total Expenditures	\$1,352,956	\$56,491	\$1,140,640	\$4,895,069	\$1,870,259	\$1,789,692
EXPENDITURE DETAIL						
Poudre Trail	9,000	9,000	-	-	-	-
Diamond Valley	-	-	48,662	3,600,000	-	-
Village East Park	-	-	-	866,000	340,000	760,000
Jacoby Farm Park	-	-	16,419	-	-	-
Crossroads Park	-	-	-	-	1,301,190	-
Main Park	-	-	-	400,000	200,000	-
Boardwalk Park	30,129	-	-	-	-	-
General Park Development	25,873	27,172	948,110	29,069	29,069	29,692
Highland Meadows	-	-	127,449	-	-	-
Coyote Gulch Park	1,287,954	20,319	-	-	-	-
Kyger Reservoir	-	-	-	-	-	1,000,000
Total Expenditure Detail	\$1,352,956	\$56,491	\$1,140,640	\$4,895,069	\$1,870,259	\$1,789,692
ENDING FUND BALANCE	\$2,651,229	\$5,693,369	\$8,051,605	\$4,911,352	\$9,029,683	\$10,278,252

Park Improvement Fund (PIF) – This non-major governmental fund, a special revenue fund, is funded with park fees and Larimer Co Open Space revenue. Expenditures represent new park and trail construction.

TOWN OF WINDSOR
CONSERVATION TRUST FUND
2019 BUDGET

	2015	2016	2017	2018	2018	2019
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
BEGINNING FUND BALANCE	\$558,982	\$725,672	\$720,132	\$918,847	\$921,863	\$1,057,835
REVENUES						
LOTTERY	205,973	242,301	232,427	223,069	254,445	243,058
INTEREST	153	468	891	468	1,507	955
GRANTS	-	10,000	101,696	250,000	81,505	1,023,049
Total Revenue	\$206,126	\$252,769	\$335,014	\$473,537	\$337,457	\$1,267,062
RESOURCES AVAILABLE	\$765,108	\$978,441	\$1,055,146	\$1,392,384	\$1,259,320	\$2,324,897
EXPENDITURE SUMMARY						
OPERATION & MAINT.	9,000	10,813	119,696	368,000	199,505	1,146,049
CAPITAL OUTLAY	30,436	247,496	13,587	255,000	1,980	75,000
Total Expenditures	\$39,436	\$258,309	\$133,283	\$623,000	\$201,485	\$1,221,049
EXPENDITURE DETAIL						
Poudre Trail	21,521	76,996	20,756	118,000	118,000	123,000
Windsor Lake Trail	17,915	181,312	10,831	255,000	1,980	75,000
Great Western Trail	-	-	101,696	250,000	81,505	1,023,049
Total Expenditure Detail	\$39,436	\$258,309	\$133,283	\$623,000	\$201,485	\$1,221,049
ENDING FUND BALANCE	\$725,672	\$720,132	\$921,863	\$769,384	\$1,057,835	\$1,103,848

Conservation Trust Fund (CTF) – This non-major governmental fund and is a special revenue fund, supported by special taxes or other earmarked revenue sources, financing specific activities as required by law or administrative action. The expenditures represent park and trail construction and improvements. CTF is

Financial Plan

used for the acquisition, development, and maintenance of new conservation sites or for capital improvements or maintenance for recreational purposes on any public site. This fund only uses lottery or grant funds.

TOWN OF WINDSOR
CAPITAL IMPROVEMENT FUND
2019 BUDGET

	2015	2016	2017	2018	2018	2019
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
BEGINNING FUND BALANCE	\$9,436,231	\$12,259,069	\$14,794,456	\$14,521,964	\$12,947,137	\$16,918,759
REVENUES						
SEVERANCE TAX	549,525	291,350	238,014	359,630	332,523	287,296
SALES TAX	3,118,846	3,306,287	3,722,541	3,356,415	4,222,647	4,433,780
USE TAX	1,908,024	3,171,489	3,063,714	2,744,542	3,045,041	3,093,415
TRAFFIC IMPACT FEES	972,584	1,735,957	2,273,489	2,500,626	3,202,124	3,299,109
INTEREST	146,657	178,713	256,871	178,741	352,302	262,629
GRANTS	649,774	2,910,274	354,180	203,600	230,596	1,002,500
ACCEPTED INFRASTRUCTURE	1,623,074	3,720,955	4,966,439	-	-	-
INTERFUND TRANSFERS	73,625	685,629	685,629	102,382	102,382	102,382
OTHER	277,704	2,181,120	718,477	1,104,500	1,928,115	1,557,570
SALE OF FIXED ASSETS	-	-	-	-	-	998,559
Total Revenue	\$9,319,814	\$18,181,774	\$16,279,353	\$10,550,436	\$13,415,730	\$15,037,239
RESOURCES AVAILABLE	\$18,756,045	\$30,440,843	\$31,073,809	\$25,072,400	\$26,362,867	\$31,955,998
EXPENDITURE SUMMARY						
OPERATION & MAINT.	2,011,834	2,583,133	4,243,844	6,867,115	4,940,268	10,401,851
DEBT SERVICE & TRANSFERS	2,448,801	523,717	5,597,340	480,413	480,413	1,844,569
CAPITAL OUTLAY	2,036,341	12,539,536	8,285,488	4,513,087	4,023,428	15,597,941
Total Expenditures	\$6,496,976	\$15,646,386	\$18,126,672	\$11,860,615	\$9,444,108	\$27,844,361
EXPENDITURES BY DIVISION						
Town Clerk / Customer Service	916	2,242	-	1,607	1,607	10,050
Mayor & Town Board	570,647	337,919	365,833	2,255,833	465,833	3,639,989
Town Manager	2,795	804	6,547	-	-	3,000
Finance / Information Systems	1,183	150,000	178,182	-	-	632,500
Human Resources	-	-	-	825	-	600
Planning	5,210	12,897	-	2,000	500	195,000
Economic Development	1,701	585	-	-	-	1,000
Police	307,797	156,267	420,755	336,487	364,909	746,597
Recycling	22,301	-	-	-	-	-
Streets	4,801,686	12,623,095	10,472,480	8,286,933	7,567,702	13,606,584
Public Works	177,408	1,149,294	5,811,875	-	2,404	2,000
Engineering	-	42,965	-	-	5,700	1,100
Cemetery	50,517	306,275	-	-	-	40,000
Community Events	-	-	-	-	-	10,500
Recreation	47,272	14,386	25,442	53,350	53,350	31,000
Chimney Park Pool	28,266	10,379	7,038	33,000	32,982	2,000
Open Space & Trails	-	-	-	-	-	14,500
Diamond Valley	39	29,091	-	-	-	-
Parks	373,140	193,399	208,297	165,000	227,110	6,564,441
Main Park	21,230	176,634	-	-	-	102,500
Boardwalk Park	9,105	249,812	368,258	31,000	31,000	18,000
Chimney Park	6,258	56,644	48,637	70,000	70,000	40,000
Eastman Park	26,537	6,222	-	64,000	64,000	-
Poudre Heights Park	-	-	-	22,000	22,000	-
Art & Heritage	29,045	98,544	71,172	80,080	73,882	2,143,500
Town Hall	-	22,333	111,993	300,000	304,642	-
Community Recreation Center	2,058	500	18,962	148,500	150,487	-
Facility Services-Custodial	8,523	75	485	-	-	-
Facility Services-Maintenance	-	6,025	10,715	10,000	6,000	39,500
Total Expenditure Detail	\$6,496,976	\$15,646,386	\$18,126,672	\$11,860,615	\$9,444,108	\$27,844,361
ENDING FUND BALANCE	\$12,259,069	\$14,794,456	\$12,947,137	\$13,211,785	\$16,918,759	\$4,111,637

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

Financial Plan

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
2019 BUDGET

	2015	2016	2017	2018	2018	2019
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
BEGINNING FUND BALANCE	\$275,967	\$321,451	\$491,488	\$673,908	\$709,302	\$447,318
REVENUES						
SALES TAX	519,823	551,050	612,055	556,412	703,775	738,963
USE TAX	123,749	212,316	207,530	182,792	203,462	207,769
INTEREST	57	87	158	105	159	135
SERVICES	65,922	52,307	283,424	285,992	216,748	260,213
INTERFUND TRANSFERS	387,000	387,000	387,000	-	-	231,947
OTHER	467	225	-	-	-	-
Total Revenue	\$1,097,018	\$1,202,985	\$1,490,167	\$1,025,301	\$1,124,143	\$1,439,027
RESOURCES AVAILABLE	\$1,372,985	\$1,524,436	\$1,981,655	\$1,699,209	\$1,833,445	\$1,886,346
EXPENDITURES						
PERSONNEL SERVICES	251,078	276,855	334,805	367,581	376,901	669,324
OPERATION & MAINT.	136,304	125,772	236,275	297,550	300,869	334,539
DEBT SERVICE & TRANSFERS	664,151	630,323	701,272	707,857	708,357	685,140
Total Expenditures	\$1,051,533	\$1,032,949	\$1,272,353	\$1,372,988	\$1,386,127	\$1,689,002
ENDING FUND BALANCE	\$321,451	\$491,488	\$709,302	\$326,221	\$447,318	\$197,343

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

TOWN OF WINDSOR
WATER FUND
2019 BUDGET

	2015	2016	2017	2018	2018	2019
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
BEGINNING FUND BALANCE	\$7,133,159	\$8,178,844	\$9,127,477	\$8,152,116	\$8,830,953	\$8,383,025
REVENUES						
WATER SALES	3,454,502	4,067,508	4,037,494	3,571,126	3,548,775	3,869,176
INTEREST	371,031	395,104	413,489	342,141	538,775	449,123
GRANTS	38,144	229,846	174,750	-	-	-
OTHER FEES & CHARGES	296,022	542,582	462,570	419,023	503,644	484,716
Total Revenue	\$4,159,700	\$5,235,040	\$5,088,304	\$4,332,290	\$4,591,193	\$4,803,014
RESOURCES AVAILABLE	\$11,292,859	\$13,413,884	\$14,215,781	\$12,484,406	\$13,422,146	\$13,186,040
EXPENDITURES						
PERSONNEL SERVICES	137,877	140,162	190,767	371,127	155,348	407,140
SYSTEM OPERATION & MAINT.	2,381,956	2,934,001	3,052,862	2,859,992	3,167,107	3,223,830
INTERFUND TRANSFERS	552,401	513,559	534,096	615,565	616,065	723,836
CAPITAL OUTLAY	41,780	698,685	1,607,103	921,000	1,100,601	626,000
Total Expenditures	\$3,114,014	\$4,286,407	\$5,384,828	\$4,767,683	\$5,039,120	\$4,980,806
ENDING FUND BALANCE	\$8,178,844	\$9,127,477	\$8,830,953	\$7,716,722	\$8,383,025	\$8,205,233

Financial Plan

TOWN OF WINDSOR
WATER PLANT INVESTMENT FEES
2019 BUDGET

	2015	2016	2017	2018	2018	2019
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
BEGINNING FUND BALANCE	\$4,922,004	\$5,850,685	\$7,828,340	\$8,422,438	\$8,091,747	\$7,411,027
REVENUE						
PLANT INVESTMENT FEES	1,295,970	3,401,484	2,335,868	2,416,963	1,694,302	2,490,473
GRANTS	171,641	-	174,750	-	-	-
LOANS FROM OTHER FUNDS	65,833	65,833	65,833	65,833	65,833	65,833
OTHER	492,119	690,442	1,117,433	-	-	-
Total Revenue	\$2,025,563	\$4,157,760	\$3,693,883	\$2,482,796	\$1,760,134	\$2,556,306
RESOURCES AVAILABLE	\$6,947,567	\$10,008,444	\$11,522,224	\$10,905,234	\$9,851,881	\$9,967,333
EXPENDITURES						
LOANS / TRANSFERS TO OTHER FUNDS	151,986	151,986	151,986	199,869	199,869	199,869
OVERSIZE LINES	62,240	681,963	-	271,000	340,000	30,000
TRANSMISSION MAINS	492,119	690,442	1,688,048	2,863,000	1,877,997	-
SYSTEM IMPROVEMENTS	390,537	-	128,736	-	22,387	-
CAPITAL OUTLAY	-	655,713	1,461,707	-	601	-
Total Expenditures	\$1,096,882	\$2,180,104	\$3,430,477	\$3,333,869	\$2,440,854	\$229,869
ENDING FUND BALANCE	\$5,850,685	\$7,828,340	\$8,091,747	\$7,571,364	\$7,411,027	\$9,737,464

TOWN OF WINDSOR
WATER PLANT INVESTMENT FEES - NISP
2019 BUDGET

	2015	2016	2017	2018	2018	2019
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
BEGINNING FUND BALANCE	\$0	-\$167,475	-\$162,675	-\$195,461	-\$338,300	-\$815,086
REVENUE						
PLANT INVESTMENT FEES - NISP	47,025	293,550	154,375	167,200	183,214	197,125
Total Revenue	\$47,025	\$293,550	\$154,375	\$167,200	\$183,214	\$197,125
RESOURCES AVAILABLE	\$47,025	\$126,075	-\$8,300	-\$28,261	-\$155,086	-\$617,961
EXPENDITURES						
SYSTEM IMPROVEMENTS - NISP	214,500	288,750	330,000	660,000	660,000	742,500
Total Expenditures	\$214,500	\$288,750	\$330,000	\$660,000	\$660,000	\$742,500
ENDING FUND BALANCE	-\$167,475	-\$162,675	-\$338,300	-\$688,261	-\$815,086	-\$1,360,461

The Water Plant Investment Fees – NISP is a new division to help track investment fees assigned to the NISP water project. \$475 per water tap is collected for this project

TOWN OF WINDSOR
DEVELOPMENT RAW WATER
2019 BUDGET

	2015	2016	2017	2018	2018	2019
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
BEGINNING FUND BALANCE	\$668,756	\$6,702	\$370,875	\$1,737,066	\$1,134,953	\$2,287,724
REVENUES						
RAW WATER FEES	2,082,196	8,055,402	4,391,178	1,671,196	1,829,271	1,860,384
Total Revenue	\$2,082,196	\$8,055,402	\$4,391,178	\$1,671,196	\$1,829,271	\$1,860,384
RESOURCES AVAILABLE	\$2,750,952	\$8,062,105	\$4,762,053	\$3,408,262	\$2,964,224	\$4,148,108
EXPENDITURES						
WATER SHARES	2,744,250	7,691,230	3,627,100	3,408,262	676,500	4,148,108
Total Expenditures	\$2,744,250	\$7,691,230	\$3,627,100	\$3,408,262	\$676,500	\$4,148,108
ENDING FUND BALANCE	\$6,702	\$370,875	\$1,134,953	\$0	\$2,287,724	\$0

Financial Plan

TOWN OF WINDSOR
WATER FUND / NON-POTABLE DIVISION
2019 BUDGET

	2015	2016	2017	2018	2018	2019
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
BEGINNING FUND BALANCE	\$1,625,832	\$1,669,907	-\$399,241	-\$1,040,660	-\$837,378	-\$1,386,035
REVENUES						
RAW WATER FEES	456,714	284,191	(41,145)	50,000	57,175	50,000
LOAN PROCEEDS	-	-	1,254,730	-	-	-
TRANSFER IN	303,972	303,972	1,223,796	399,738	399,738	399,738
OTHER	15,150	44,716	99,993	40,750	47,982	57,531
Total Revenue	\$775,836	\$632,880	\$2,537,374	\$490,488	\$504,895	\$507,269
RESOURCES AVAILABLE	\$2,401,668	\$2,302,786	\$2,138,134	-\$550,172	-\$332,483	-\$878,766
EXPENDITURES						
OPERATION & MAINT.	168,824	182,464	220,378	178,168	181,912	171,360
LOANS / INTERFUND TRANSFERS	313,972	358,972	428,609	738,217	738,216	743,217
NON-POTABLE WATER SHARES	90,700	-	1,839,645	300,000	-	300,000
CAPITAL OUTLAY	158,266	2,160,591	486,880	115,000	133,424	-
Total Expenditures	\$731,761	\$2,702,027	\$2,975,512	\$1,331,385	\$1,053,552	\$1,214,577
ENDING FUND BALANCE	\$1,669,907	-\$399,241	-\$837,378	-\$1,881,556	-\$1,386,035	-\$2,093,342

TOWN OF WINDSOR
SEWER FUND
2019 BUDGET

	2015	2016	2017	2018	2018	2019
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
BEGINNING FUND BALANCE	\$4,218,233	\$4,593,033	\$4,220,484	\$2,257,503	\$2,571,662	\$2,330,344
REVENUES						
SEWER SERVICE	1,997,705	2,053,558	2,172,479	2,058,222	2,163,803	2,130,920
INTEREST	981	3,028	538	2,985	8,935	4,167
OTHER	86,056	494	11,568	500	-	-
GRANTS	144,317	25,500	174,750	-	-	-
Total Revenue	\$2,229,059	\$2,082,580	\$2,359,335	\$2,061,707	\$2,172,738	\$2,135,087
RESOURCES AVAILABLE	\$6,447,293	\$6,675,612	\$6,579,819	\$4,319,210	\$4,744,400	\$4,465,431
EXPENDITURES						
PERSONNEL SERVICES	320,991	416,982	385,208	449,059	360,667	462,067
SYSTEM OPERATION & MAINT.	772,082	765,418	916,183	983,772	1,034,115	1,066,966
INTERFUND TRANSFERS	366,122	361,402	354,848	386,547	387,047	588,589
CAPITAL OUTLAY	395,065	911,327	2,351,919	621,625	632,226	208,670
Total Expenditures	\$1,854,260	\$2,455,128	\$4,008,157	\$2,441,003	\$2,414,056	\$2,326,292
ENDING FUND BALANCE	\$4,593,033	\$4,220,484	\$2,571,662	\$1,878,207	\$2,330,344	\$2,139,139

Financial Plan

TOWN OF WINDSOR
SEWER PLANT INVESTMENT FEE
2019 BUDGET

	2015	2016	2017	2018	2018	2019
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
BEGINNING FUND BALANCE	\$3,916,535	\$4,730,823	\$7,111,469	\$7,040,945	\$7,466,052	\$7,827,803
REVENUES						
PLANT INVESTMENT FEES	1,044,198	2,724,292	1,857,900	1,925,987	1,215,177	1,932,456
INTEREST	1,671	5,156	9,296	5,082	15,214	7,096
GRANTS	333,794	505,792	174,750	-	-	-
OTHER	473,078	265,515	1,478,980	2,111,000	146,227	-
Total Revenue	\$1,852,741	\$3,500,755	\$3,520,926	\$4,042,070	\$1,376,618	\$1,939,552
RESOURCES AVAILABLE	\$5,769,276	\$8,231,579	\$10,632,395	\$11,083,014	\$8,842,670	\$9,767,355
EXPENDITURES						
DEBT SERVICE / TRANSFERS	232,396	232,830	231,184	461,104	461,104	230,703
PLANT IMPROVEMENTS	332,979	535,422	364,614	-	-	-
SYSTEM IMPROVEMENTS	-	86,342	129,108	206,000	22,503	1,002,392
TRANSMISSION MAINS	473,078	265,515	978,980	3,000,000	530,659	-
CAPITAL OUTLAY	-	-	1,462,457	-	601	-
Total Expenditures	\$1,038,452	\$1,120,110	\$3,166,344	\$3,667,104	\$1,014,866	\$1,233,095
ENDING FUND BALANCE	\$4,730,823	\$7,111,469	\$7,466,052	\$7,415,911	\$7,827,803	\$8,534,260

TOWN OF WINDSOR
STORM DRAINAGE FUND
2019 BUDGET

	2015	2016	2017	2018	2018	2019
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
BEGINNING FUND BALANCE	\$345,720	\$529,144	\$645,015	\$621,783	\$650,399	\$757,240
REVENUES						
GRANTS	-	-	5,300	-	4,000	-
STORMWATER SERVICE	237,557	231,715	248,579	642,647	259,906	246,531
MOSQUITO CONTROL FEES	98,427	105,111	113,006	111,552	118,000	126,816
Total Revenue	\$406,900	\$393,807	\$367,012	\$754,199	\$381,907	\$373,347
RESOURCES AVAILABLE	\$752,621	\$922,950	\$1,012,026	\$1,375,983	\$1,032,306	\$1,130,587
EXPENDITURES						
PERSONNEL SERVICES	7,488	6,857	15,843	22,971	38,633	92,192
SYSTEM OPERATION & MAINT.	171,091	226,180	308,790	236,871	196,581	191,438
INTERFUND TRANSFERS	44,899	44,899	36,994	39,851	39,851	50,844
CAPITAL OUTLAY	-	-	-	-	-	-
Total Expenditures	\$223,477	\$277,936	\$361,627	\$299,693	\$275,066	\$334,474
ENDING FUND BALANCE	\$529,144	\$645,015	\$650,399	\$1,076,290	\$757,240	\$796,113

TOWN OF WINDSOR
STORM DRAINAGE PLANT INVESTMENT FEE
2019 BUDGET

	2015	2016	2017	2018	2018	2019
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
BEGINNING FUND BALANCE	\$2,493,503	\$2,327,745	\$351,400	\$1,138,854	\$1,054,946	\$2,320,329
REVENUES						
PLANT INVESTMENT FEES	702,575	960,151	1,082,060	1,932,429	1,786,206	1,786,206
INTEREST	847	2,593	4,783	2,574	7,929	5,102
GRANTS	1,048,516	1,707,352	-	-	-	-
TRANSFER IN	504,814	-	-	-	-	-
OTHER	215,184	290,566	235,768	-	-	-
Total Revenue	\$2,471,935	\$2,960,662	\$1,322,610	\$1,935,003	\$1,794,135	\$1,791,308
RESOURCES AVAILABLE	\$4,965,438	\$5,288,407	\$1,674,010	\$3,073,857	\$2,849,081	\$4,111,637
EXPENDITURES						
INTERFUND TRANSFERS	151,986	254,367	254,364	302,251	302,251	302,251
REPLACEMENT LINES	258,366	-	-	-	-	-
DRAINAGE IMPROVEMENTS	1,831,100	4,680,140	364,700	393,500	226,501	1,143,977
Total Expenditures	\$2,637,692	\$4,937,007	\$619,064	\$695,751	\$528,752	\$1,446,228
ENDING FUND BALANCE	\$2,327,745	\$351,400	\$1,054,946	\$2,378,106	\$2,320,329	\$2,665,409

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 Water / Non-Potable Division of the Water Fund provide non-potable irrigation water services to its customers.

TOWN OF WINDSOR
COMMUNITY/RECREATION CENTER EXPANSION FUND
2019 BUDGET

	2015	2016	2017	2018	2018	2019
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
BEGINNING FUND BALANCE	\$0	\$14,382,631	\$4,967,909	\$6,451,523	\$5,588,658	\$7,661,981
REVENUES						
SALES TAX	1,951,353	2,069,150	2,297,085	2,088,731	2,641,327	2,773,393
USE TAX	407,300	804,430	775,879	669,300	749,357	776,556
INTEREST	19,370	72,275	14,644	35,377	227,152	227,152
SERVICES	-	334,401	1,292,781	1,302,219	1,354,672	1,384,813
BOND PROCEEDS/PREMIUMS	17,954,911	-	15,480,000	-	-	-
Total Revenue	\$20,332,934	\$3,280,256	\$19,860,390	\$4,095,626	\$4,972,508	\$5,161,913
RESOURCES AVAILABLE	\$20,332,934	\$17,662,886	\$24,828,299	\$10,547,150	\$10,561,165	\$12,823,894
EXPENDITURES						
PERSONNEL SERVICES	-	308,832	791,216	895,148	897,910	1,378,063
OPERATION & MAINT.	-	164,055	439,431	486,583	514,262	615,596
DEBT SERVICE & TRANSFERS	570,743	1,388,897	17,810,383	1,486,512	1,487,013	1,899,506
CAPITAL OUTLAY	5,379,561	10,833,194	198,612	-	-	-
Total Expenditures	\$5,950,304	\$12,694,977	\$19,239,641	\$2,868,243	\$2,899,185	\$3,893,165
ENDING FUND BALANCE	\$14,382,631	\$4,967,909	\$5,588,658	\$7,678,907	\$7,661,981	\$8,930,729

Community Recreation Center Expansion Fund – This is a major governmental fund, a special revenue fund type, funded by special taxes or other earmarked revenue sources with finance specific activities as required by law or administrative action. By vote of the Town on November 8, 2015, a bond for the expansion construction was approved with a sales and use tax of 0.75% to be used specifically for the operation of the expansion. The Town refinanced this debt in 2017 at a lower rate of interest.

TOWN OF WINDSOR
FLEET MANAGEMENT FUND
2019 BUDGET

	2015	2016	2017	2018	2018	2019
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
BEGINNING FUND BALANCE	\$517,339	\$400,514	\$414,000	\$336,139	\$276,043	\$331,510
REVENUES						
CHARGES FOR SERVICE TRANSFERS	1,098,350	1,018,350	818,342	1,212,373	1,212,373	1,629,878
SALE OF FIXED ASSETS	218,074	46,887	29,000	10,000	39,500	41,000
OTHER	-	24,849	6,576	-	10,311	-
Total Revenue	\$1,316,424	\$1,090,085	\$853,918	\$1,222,373	\$1,262,184	\$1,670,878
RESOURCES AVAILABLE	\$1,833,763	\$1,490,600	\$1,267,918	\$1,558,512	\$1,538,228	\$2,002,388
EXPENDITURES						
PERSONNEL SERVICES	224,520	163,363	247,492	264,518	275,670	309,513
OPERATION & MAINT.	276,200	262,244	268,003	235,220	264,301	305,160
INTERFUND TRANSFERS	-	-	-	-	-	16,273
CAPITAL OUTLAY	932,528	650,993	476,380	637,500	666,747	1,279,000
Total Expenditures	\$1,433,249	\$1,076,600	\$991,875	\$1,137,238	\$1,206,718	\$1,909,946
ENDING FUND BALANCE	\$400,514	\$414,000	\$276,043	\$421,274	\$331,510	\$92,442

Financial Plan

TOWN OF WINDSOR
INFORMATION TECHNOLOGY FUND
2019 BUDGET

	2015	2016	2017	2018	2018	2019
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
BEGINNING FUND BALANCE	\$144,075	\$30,023	-\$350	\$71,078	\$103,380	\$156,069
REVENUES						
CHARGES FOR SERVICE						
TRANSFERS	881,005	1,236,017	1,441,753	1,245,996	1,241,203	2,310,852
OTHER	-	-	136,831	150,000	-	-
Total Revenue	\$881,005	\$1,236,017	\$1,578,584	\$1,395,996	\$1,241,203	\$2,310,852
RESOURCES AVAILABLE	\$1,025,080	\$1,266,040	\$1,578,234	\$1,467,074	\$1,344,583	\$2,466,921
EXPENDITURES						
PERSONNEL SERVICES	324,291	382,516	420,578	498,814	480,203	806,251
OPERATION & MAINT.	508,320	630,725	834,148	869,120	621,037	1,067,170
INTERFUND TRANSFERS	13,401	15,068	17,173	16,477	16,477	21,300
CAPITAL OUTLAY	149,045	238,082	202,956	71,500	70,797	525,500
Total Expenditures	\$995,057	\$1,266,390	\$1,474,854	\$1,455,912	\$1,188,514	\$2,420,221
ENDING FUND BALANCE	\$30,023	-\$350	\$103,380	\$11,162	\$156,069	\$46,700

TOWN OF WINDSOR
FACILITY SERVICES FUND
2019 BUDGET

	2015	2016	2017	2018	2018	2019
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
BEGINNING FUND BALANCE	\$55,459	\$99,862	\$37,585	\$53,742	\$10,041	\$138,099
REVENUES						
CHARGES FOR SERVICE						
TRANSFERS	642,063	688,184	854,875	919,230	919,231	507,768
Total Revenue	\$642,063	\$688,184	\$854,875	\$919,230	\$919,231	\$507,768
RESOURCES AVAILABLE	\$697,522	\$788,046	\$892,459	\$972,971	\$929,272	\$645,867
EXPENDITURES						
PERSONNEL SERVICES	374,315	432,750	598,633	590,701	559,553	325,606
OPERATION & MAINT.	217,345	311,712	277,786	244,575	226,094	147,020
INTERFUND TRANSFERS	6,000	6,000	6,000	5,526	5,526	25,142
Total Expenditures	\$597,660	\$750,462	\$882,419	\$840,802	\$791,173	\$497,768
ENDING FUND BALANCE	\$99,862	\$37,585	\$10,041	\$132,169	\$138,099	\$148,099

TOWN OF WINDSOR
WINDSOR BUILDING AUTHORITY FUND
2019 BUDGET

	2015	2016	2017	2018	2018	2019
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
BEGINNING FUND BALANCE	\$145,534	\$145,361	\$145,549	\$185,336	\$145,563	\$145,558
REVENUES						
INTEREST	15	15	15	-	-	-
CONTRIBUTED CAPITAL	-	-	-	-	-	-
INTERFUND TRANSFERS	145,080	145,080	145,080	290,160	290,160	145,080
Total Revenue	\$145,095	\$145,095	\$145,095	\$290,160	\$290,160	\$145,080
RESOURCES AVAILABLE	\$290,629	\$290,456	\$290,643	\$475,496	\$435,723	\$290,638
EXPENDITURES						
OPERATION & MAINT.	188	5	-	5	5	5
DEBT SERVICE	145,080	144,902	145,080	290,160	290,160	145,080
Total Expenditures	\$145,268	\$144,907	\$145,080	\$290,165	\$290,165	\$145,085
ENDING FUND BALANCE	\$145,361	\$145,549	\$145,563	\$185,331	\$145,558	\$145,553

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

TOWN OF WINDSOR
 ECONOMIC DEVELOPMENT INCENTIVE FUND
 2019 BUDGET

	2015	2016	2017	2018	2018	2019
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
BEGINNING FUND BALANCE	\$0	\$38,674	\$171,002	\$171,084	\$162,122	\$136,638
REVENUES						
INTEREST	-	-	-	-	-	-
INTERFUND TRANSFERS	200,000	161,328	72,798	28,916	28,916	103,366
Total Revenue	\$200,000	\$161,328	\$72,798	\$28,916	\$28,916	\$103,366
RESOURCES AVAILABLE	\$200,000	\$200,002	\$243,800	\$200,000	\$191,038	\$240,004
EXPENDITURES						
OPERATION & MAINT.	20,000	-	-	-	-	-
DEBT SERVICE & TRANSFERS	141,326	29,000	81,678	-	54,400	40,004
Total Expenditures	\$161,326	\$29,000	\$81,678	\$0	\$54,400	\$40,004
ENDING FUND BALANCE	\$38,674	\$171,002	\$162,122	\$200,000	\$136,638	\$200,000

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

ENDING FUND BALANCE ANALYSIS

The continuous growth over the past several years has provided the Town with solid revenue streams, even through times of 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 Fund Balance and Reserve Policy on page 29 created in by the Town Board in 2017, the fund balances were reviewed at the October work sessions to comply with established strategies for operational, capital emergency, and debt servicing funding, and ensuring reasonable reserves in the Town’s portfolio of funds. The Town Board desired to ensure reasonable fund balances in all fund categories, such that future financial commitments and contingencies may be accommodated. The Town Board concluded that a strategic structuring of fund balances is advisable, particularly in the context of anticipating emergencies and facilitating accelerated debt retirement.

The Town Board will handle the fund balance policy as follows, using four levels to define the purpose of the ending fund balance.

Level 1 = Two (2) full months’ operating expenditures for governmental funds, three (3) full months’ operating expenditures for TABOR-qualified enterprise funds.

Level 2 = Funding for capital projects identified in the Town’s approved Capital Improvement Plan and annual debt service.

Level 3 = Anticipated future commitments/emergencies.

Level 4 = Retiring debt, save for future projects or economic development incentives.

Further discussion of the four levels:

Level 1 - Two or three months of operating expenditures are fairly self-explanatory.

Level 2 - Funding capital projects is a more difficult. The Town has many projects defined through the Capital Improvement plan. As a guideline, the Town Board used an annual depreciation number as a measure of how much to reserve for this purpose.

Level 3 - Future commitments and emergencies is a case by case discussion during the annual budget process. There are some commitments such as the NISP project in the water fund. However the emergency requirements are harder to quantify. The TABOR amendment requires that the Town reserve a portion of our Governmental Fund balances for “emergencies”, but at the same time does not describe what an approved emergency use of this money is. In Windsor’s case, this requirement restricts amounts that would not go very far in the case of a real emergency. The Town could experience another tornado or flood. The cost of such an emergency is nearly impossible to quantify, though far in excess of the reserve required by TABOR.

Level 4 - Any remaining balance after the first three levels was a point of discussion in the annual budget process. The Town Board discussed how to use this money in the coming year. It is to be used for retiring debt, saving for future projects or economic development incentives.

In the section to follow the Town Board took the following steps to arrive at Tier 4 recommendations:

- First arrive at funds required for the first three tiers.
- Then take what is currently projected as 2019 ending fund balance.
- By subtracting the first three tiers from the projected fund balance one arrives at money available for Tier 4.
- Provide recommendations for the usage of Tier 4 amounts.
- The Town’s current investment portfolio return = 1.23%

Fund Balances Usage of Tier 4 Funds

These calculations were based on the draft budget presented on October 20, 2018 at the Town Board’s budget work session and may not reflect the final budget numbers.

General Fund Level 1 & 2 Requirements

Two months operating expenses	\$3,635,047
TABOR Emergency Reserve (2017 Audit)	502,077
Total	\$4,137,124

Projected Fund Balance from 2019 Budget = \$13,101,043. The remaining amount of \$8,963,919 would be available for level 3 or level 4.

General Fund Level 3 & 4 Decision

- The \$8,963,919 should be kept for emergencies and incentives.

Park Improvement Fund Level 1 & 2 Requirements

This fund is a governmental fund that does not account for any operations or have any debt service. It is subject to the TABOR emergency reserve restriction.

Annual Depreciation for 2017	\$744,064
Tabor Emergency Reserve	98,296
Total	\$842,360

Projected Fund Balance from 2019 Budget = \$10,113,252. The remaining Tier 3 and 4 balance of \$9,270,892 should be held for future projects.

Conservation Trust Fund

This fund is unique in that the State largely controls what the Town does with this fund. The key to this fund is that the Town uses the money for qualifying projects. No employees are directly paid from this but there is a contribution to the annual maintenance of the Poudre Trail. The Board recommended the Town has at least one year of the annual trail maintenance payment of \$18,000 as the fund balance reserve. This annual maintenance contribution is expected to rise to nearly \$100,000 in the coming years. Otherwise the Town approves or does not approve qualifying projects as money is available.

The projected fund balance in the 2019 budget is \$1,103,848.

Capital Improvement Fund Level 1 & 2 Requirements

This fund does not pay for operations, strictly capital projects. This fund is also subject to TABOR emergency reserve restrictions.

Annual Depreciation for 2017	\$ 5,956,989
Tabor Emergency Reserve	307,631
Incentive for Mill Development	1,840,000
Total	\$ 8,104,620

The fund balance in the 2019 budget = \$5,122,037. The remaining negative balance of \$2,982,583 is less than policy, due to large capital projects such as the nearly \$9 million for the Parks maintenance facility and the climate controlled museum collections facility. As this is the Capital Improvement Fund, which by definition exists to fund large one-time purchases, an argument could be made that a reserve policy is not as relevant as it is with an operational budget.

The Town has used this fund to increase road maintenance, pay developers for road projects, build parks and recreation amenities and fund IT and Fleet purchases. There has also been money loaned to the drainage fund to complete drainage projects. The Board decided not to take action concerning this fund balance.

CRC Fund Level 1 & 2 Requirements

This fund accounts for operations and rarely funds any large capital projects. It is not required to reserve any fund balance for the TABOR emergency provision but it is required to keep a debt service reserve.

Two months operating expenses	\$ 634,573
Existing Debt Service Reserve (1 year)	1,720,885
Total	\$2,355,458

The fund balance in the 2019 budget was \$9,128,072 leaving a surplus of \$6,772,614.

Water Fund Level 1 & 2 Requirements

This fund has both operations and capital expenditures. It is not subject to TABOR because it is an enterprise fund.

Three months operating expenses	\$ 1,374,113
Annual Depreciation	680,392
Future NISP Debt Service Reserve (1 year)	4,500,000
Existing Debt Service Reserve (1 year)	698,217
Total	\$ 7,252,722

Water Fund balance in the 2019 budget was \$14,828,894. This leaves \$7,576,173 for Tiers 3 & 4.

Water Fund Level 3 & 4 Decision

- The Board decided to keep this balance for NISP or to buy shares of water.

Sewer Fund Level 1 & 2 Requirements

This fund has both operations and capital expenditures. It is not subject to TABOR because it is an enterprise fund.

Three months operating expenses	\$ 476,096
Annual Depreciation	730,247
Debt Service Reserve (1 year)	230,703
Total	\$ 1,437,046

Sewer Fund balance in the 2019 budget was \$10,673,399. This leaves \$9,236,353 for Tier 3 & 4.

Sewer Fund Level 3 & 4 Decision

- The reserve would be held for future plant expansion.

Storm Drainage Fund Level 1 & 2 Requirements

This fund has both operations and capital expenditures. It is not subject to TABOR because it is an enterprise fund.

Three months operating expenses	\$ 93,337
Annual Depreciation	334,515
Total	\$ 427,852

Storm Drainage Fund balance in the 2019 budget was \$3,461,522. This leaves \$3,033,670 for Tier 3 and 4.

Storm Drainage Fund Level 3 & 4 Decision

- We have continual work on storm drain projects so the Board chose to save this balance for future drainage projects.

These fund balance limitations include the 3% required by the TABOR Amendment to the Colorado Constitution. The Town uses these fund balances to ensure stability and budgetary solvency rather than using reserve accounts and the Fund Balance and Reserve Policy is in the second year of implementation, but will be reviewed each year going forward.

The following chart incorporates these financial planning decisions regarding Fund Balance and Reserve Policies.

**TOWN OF WINDSOR
Ending Fund Balance**

These fund balances include the 3% required by the TABOR Amendment to the Colorado Constitution. The Town uses these fund balances to ensure stability and budgetary solvency rather than using reserve accounts.

FUND BALANCE ANALYSIS						
Fund	Beginning Balance	Revenues	Expenditures	Ending Balance	Percentage Change	Dollar Change
General Fund (1)	\$ 12,582,672	\$ 21,687,546	\$ 21,240,939	\$ 13,029,279	3.5%	\$ 446,607
Park Improvement Fund (2)	9,029,683	3,038,261	1,789,692	10,278,252	13.8%	1,248,569
Conservation Trust Fund (3)	1,057,835	1,267,062	1,221,049	1,103,848	4.3%	46,013
Capital Improvement Fund (4)	16,918,759	15,037,239	27,844,361	4,111,637	-75.7%	(12,807,122)
Community Rec Center Fund (5)	447,318	1,439,027	1,689,002	197,343	-55.9%	(249,975)
Water Fund O & M (6)	8,723,025	4,803,014	4,980,806	8,545,233	-2.0%	(177,792)
Water Fund PIF (7)	7,411,027	2,556,306	229,869	9,737,464	31.4%	2,326,437
Water Fund PIF - NISP (8)	(815,086)	197,125	742,500	(1,360,461)	66.9%	(545,375)
Water Fund Raw Water (9)	2,287,724	1,860,384	4,148,108	-	-100.0%	(2,287,724)
Water Fund / Non-Potable (10)	(1,386,035)	507,269	1,214,577	(2,093,342)	51.0%	(707,307)
Sewer Fund O & M (11)	2,330,344	2,135,087	2,326,292	2,139,139	-8.2%	(191,205)
Sewer Fund PIF (12)	7,827,803	1,939,552	1,233,095	8,534,260	9.0%	706,457
Storm Drain O & M (13)	757,240	373,347	334,474	796,113	5.1%	38,873
Storm Drain PIF (14)	2,320,329	1,791,308	1,446,228	2,665,409	14.9%	345,080
Com. Rec Cntr Expansion (15)	7,661,981	5,161,913	3,893,165	8,930,729	16.6%	1,268,748
Fleet Management (16)	331,510	1,670,878	1,909,946	92,442	-72.1%	(239,068)
Information Technology (17)	156,069	2,310,852	2,420,221	46,700	-70.1%	(109,369)
Windsor Building Authority (18)	145,558	145,080	145,085	145,553	0.0%	(5)
Facility Services (19)	138,099	507,768	497,768	148,099	7.2%	10,000
Economic Dev. Incentive (20)	136,638	103,366	40,004	200,000	46.4%	63,362
All Funds Total	\$78,062,494	\$68,532,384	\$79,347,183	\$67,247,696	-13.9%	(\$10,814,798)

Highlighted are major funds: General (1), Capital Improvement (4), Water (6, 7, 8, 9, 10), Sewer (11, 12), Storm Drain (13, 14) and Community Recreation Center Expansion (15) Funds.

Explanation of Changes in Fund Balance of more or less than 10%

(1) Includes 2 months operating expenses and TABOR Emergency. The remaining balance should be kept for emergencies and incentives.

(2) No operations in this fund, includes TABOR reserve and annual depreciation. Remaining fund balance should be held for emergencies and incentives.

(3) This fund collects Lottery Funds, used for park & open space projects. The Town approves qualifying projects, as money is available.

(4) Includes annual depreciation, TABOR reserve and Incentive for Mill Development. This balance will be left for future development projects. There is \$4.6 million budgeted for street oversizing that may or may not be completed this year. Nearly \$9 million is included for Parks maintenance facility and climate controlled museum collections facility. Does not meet the reserve policy but these are one-time purchases and policy may not be relevant. Revenue usually comes in higher than budgeted in this fund.

(5) Includes 1.4 months operating expenses and existing debt service reserve (1yr). Several General Fund positions were subsidized by this fund for the first time in 2019. This fund and the CRC Expansion may be combined in future years.

(6) Includes 3 months operating expenses, annual depreciation. Revenues were conservatively estimated.

Financial Plan

(7) Existing debt service reserves (1yr) are included in the reserve. Reserves are left for future large water projects.

(8) Created in 2017 to account for accumulation of some revenue to offset the NISP project expenditures. This is part of the Water Fund and \$4.5 million is retained in the reserves of the entire water fund for future NISP debt service (1yr) (#7above).

(9) Raw water fees collected to purchase raw water. Make available all existing funds. Any reserves are kept to buy available water shares.

(10) Included as a division of the Water Fund and therefore, the fund as a whole has a healthy reserve. Reserves in the Water Fund are utilized for projects.

(11) Includes 3 months operating expenses, and annual depreciation. Revenues were conservatively estimated.

(12) Debt service reserves (1yr) are included in the reserve. Reserves will be held for future plant expansion.

(13) Includes 3 months operating expenses, and annual depreciation. Reserve to be saved for future projects.

(14) Rebuilding reserves for future drainage projects.

(15) Includes 2 months operating expenses, TABOR reserve, debt service reserve (1yr) and annual depreciation. This is the first year for General Fund reimbursement of proportionate share of employees' salaries. This fund may be combined with the CRC Fund in future years.

(16) Internal Service Fund. The fund is supported by other funds. May have to supplement farther into the year.

(17) Internal Service Fund. The fund is supported by other funds. May have to supplement farther into the year.

(18) Internal Service Fund. Used only for loan payments for police facility.

(19) Internal Service Fund. The fund is supported by other funds.

(20) Fund established to monitor incentives. Makes available all existing funds and year-to-year changes reflects the number of incentives paid that year.

In general, most of the major funds are building accumulated reserves to pay for larger future projects or pay down debt based on the new Fund Balance and Reserve Policy, with the exception of the Capital Improvement Fund. This fund is using accumulated reserves for building the Parks maintenance facility and a climate controlled museum collections facility. This fund also established a \$1 million transportation reserve. The Community Recreation Center Fund and Expansion Fund may be combined in future years. The Water Fund also provides for the purchase of over \$4.1 million in raw water if it becomes available.

TOWN OF WINDSOR ALL FUNDS TOTAL 2019 BUDGET						
	2015	2016	2017	2018	2018	2019
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
BEGINNING BALANCE	\$47,476,963	\$67,529,058	\$66,091,016	\$69,630,053	\$68,566,314	\$78,062,494
<i>Total Revenue</i>	\$65,720,981	\$72,449,478	\$86,274,598	\$57,371,251	\$60,220,712	\$68,532,384
RESOURCES AVAILABLE	\$113,197,943	\$139,978,536	\$152,365,615	\$127,001,304	\$128,787,026	\$146,594,879
<i>Total Expenditures</i>	\$45,668,886	\$73,887,520	\$83,799,301	\$63,825,316	\$50,724,532	\$79,347,183
ENDING FUND BALANCE	\$67,529,058	\$66,091,016	\$68,566,314	\$63,175,988	\$78,062,494	\$67,247,696

IN SUMMARY

The 2019 budget continues to focus primarily on fiscal responsibility with emphasis on reaching the Strategic Plan goals. As always, the most important funded tools of success in 2019 are employees, capital improvements, and providing services most highly rated by citizens. The bottom line focus of the 2019 budget allows the Town to maintain its current service levels, and increase efforts towards maintenance of Town infrastructure, technology and safety. Personnel requests are strategic—focusing efforts on reorganization, public safety, organizational efficiency, security, and quality of life. The 2019 budget has been prepared to deliver high quality services to the taxpayer, both in operations and in capital investments, without issuing debt or increasing taxes.

Budget revenues for 2019, for the most part, are based upon a three-year average. This three-year time period captures 2016, 2017 and projected 2018. The Town Board believes this blending gives a good balanced approach to revenue estimates. The exception to this is sales tax. Due to the growth experienced with sales tax, the 3-year average blend to estimate this key source of revenue in 2019 was not used. Instead, the estimate assumes a moderate 5% growth compared to 2018, which should give the Town a more reliable forecast.

The revenues for the Town continue to well outpace estimates, which is to be expected with the unprecedented and sustained growth Windsor has experienced. Overall, having consistently more revenue than expenditures has left the Town's ending fund balance better off than anticipated. This, along with increases in anticipated revenues, allowed for some reserves to be used for larger projects in 2019, such as the Parks maintenance facility and climate controlled museum collection to be built and paid for with cash rather than debt.

The 2019 budget allows unknown future economic and service delivery to be addressed. In other words, reviewing on an on-going basis the fund balance should allow the Town to maintain service levels for several years into the future. The ending fund balance for 2019 is \$1.3 million less than 2017 actual ending balance and is \$10.8 million less than projected 2018. This reflects using reserves to build the above mentions Parks and Museum facilities with cash.

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

These fund balances were reviewed for the 2019 budget according to the Town's Fund Balance and Reserve Policy. Last year, the Board decided to pay off a lease agreement early and make double payments in 2018 for the police facility loan and the wastewater treatment plant loan with some of the fund balance. This year the fund balances were left to accumulate for the future. All funds still have healthy reserves.

The 2019 budget continues the recommendation to take an approach to save for these projects and be prepared to pay cash if feasible when the time comes for these projects to be addressed. The 2019 budget continues to be conscientious of maintaining the long-term sustainability of the organization that needs to meet growing demands for services. This budget does not contain any extra ordinary programs or expenses other than to meet community demands. This budget continues to reflect growing with the community, not ahead or lagging.

As a result, there are a few critical perspectives brought forth in the 2019 budget:

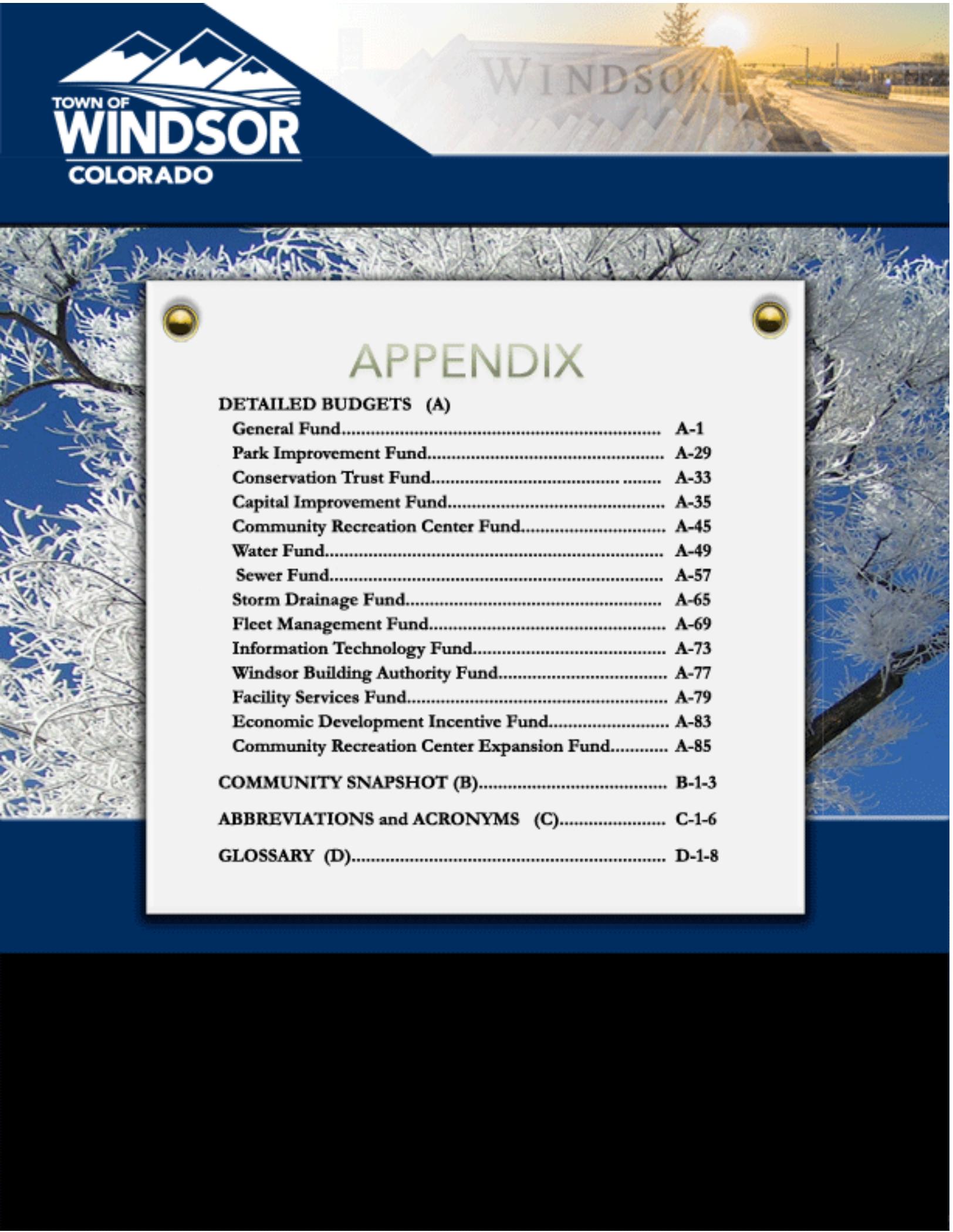
- Revenues and expenditures have been analyzed and discussed to ensure the Town is meeting the needs of the community in the most cost effective way. An analysis of where employees spends their time on daily tasks was completed, resulting in the discovery that the General Fund has

carried a disproportionate share of the burden. This budget reflects a more accurate proportionate share with transfers back to the General Fund;

- The budget begins a significant reorganization; bringing Human Resources, Communications, Town Clerk, Customer Service and Information Technology into our newly created Administrative Services Department, combining Engineering and Planning under a unified Community Development Department, and finally bringing Public Works and Parks, Recreation and Culture into a Public Services Department;
- The budget maintains flexibility and continues to save/use reserves for large projects or address emergencies as needed;
- The budget continues to treat oil/gas revenues as one-time resources for use as one-time projects. Increasing street and transportation maintenance improvements is emphasized even more in the 2019 budget;
- A wage study implementation is included in this budget to keep competitive in Northern Colorado. Wage pressures seem to be a recurring issue and will be expensive to get and retain good employees;
- The 2019 budget emphasizes law enforcement, parks, cyber security and facilities.

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

The Town of Windsor is committed to maintaining the outstanding quality of life the citizens have enjoyed and appreciated over the years. The 2019 budget enables the Town to meet the basic needs of the citizens and provide services, which enhance the livability of the community.



APPENDIX

DETAILED BUDGETS (A)

General Fund.....	A-1
Park Improvement Fund.....	A-29
Conservation Trust Fund.....	A-33
Capital Improvement Fund.....	A-35
Community Recreation Center Fund.....	A-45
Water Fund.....	A-49
Sewer Fund.....	A-57
Storm Drainage Fund.....	A-65
Fleet Management Fund.....	A-69
Information Technology Fund.....	A-73
Windsor Building Authority Fund.....	A-77
Facility Services Fund.....	A-79
Economic Development Incentive Fund.....	A-83
Community Recreation Center Expansion Fund.....	A-85

COMMUNITY SNAPSHOT (B).....	B-1-3
-----------------------------	-------

ABBREVIATIONS and ACRONYMS (C).....	C-1-6
-------------------------------------	-------

GLOSSARY (D).....	D-1-8
-------------------	-------

General Fund Detail Budget

TOWN OF WINDSOR		GENERAL FUND - 01					
ACCT NO	ACCOUNT NAME	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 PROJ.	2019 BUDGET
GENERAL FUND REVENUE - 01							
4001-000	<i>Beginning Fund Balance</i>	8,174,221	8,755,162	9,562,733	10,585,754	11,025,567	12,582,672
TAXES							
4311-000	Property Tax	4,171,557	5,074,514	5,496,800	5,977,104	5,977,104	6,793,512
4312-000	Auto Tax	393,965	450,528	558,588	467,817	538,016	581,371
4313-000	Sales Tax	4,560,251	4,848,969	5,361,633	4,898,698	6,190,457	6,499,980
4314-000	Franchise Tax	1,446,170	1,507,839	1,586,318	1,442,477	1,312,081	1,589,080
	<i>Sub-Total</i>	10,571,942	11,881,849	13,003,339	12,786,096	14,017,658	15,463,943
LICENSES & PERMITS							
4321-000	Beer & Liquor Licenses	16,698	16,281	15,560	15,560	21,675	15,928
4322-000	Building Permits	222,217	357,596	475,314	328,890	514,716	449,208
4323-000	Business & Other Licenses	25,974	27,634	32,300	46,459	66,517	42,150
	<i>Sub-Total</i>	264,889	401,511	523,174	390,909	602,908	507,286
INTERGOVERNMENTAL REVENUES							
4331-000	Highway Users Tax	804,927	814,129	860,591	843,629	877,587	892,349
4332-000	County Road & Bridge Tax	259,702	255,567	269,505	392,627	360,595	359,916
4333-000	Cigarette Tax	29,271	31,190	30,703	27,722	29,829	30,574
4334-910	Grants Public Works Facility	0	25,500	349,500	0	0	0
4335-000	Police Dept Grants	5,789	6,022	16,919	0	14,434	10,000
4356-000	Cultural Affairs Grants/Donations	0	0	0	0	0	0
	<i>Sub-Total</i>	1,099,689	1,132,407	1,527,218	1,263,978	1,282,444	1,292,839
CHARGES FOR SERVICES							
4342-000	Cemetery Revenue	70,660	73,620	90,230	82,765	60,857	74,902
4343-000	Swimming Pool	173,101	191,255	150,951	175,613	175,613	201,479
4344-000	Police Dept. Services	26,577	22,230	36,474	27,874	28,690	29,131
4344-337	Police Dept Services School Reimb	0	0	0	0	19,760	35,786
4346-000	Recreation Revenue	792,868	815,993	688,330	815,163	815,163	650,666
4351-000	Court of Record Costs	13,160	12,480	11,020	11,838	9,600	11,033
4366-000	Planning Fees	66,572	63,767	161,166	84,414	157,838	127,590
4383-000	Sale of Recycle Commodity	6,860	5,587	10,687	6,000	2,759	2,875
4385-000	Misc. Brush Recycling Revenue	33,066	36,756	52,903	48,000	56,578	57,000
	<i>Sub-Total</i>	1,182,863	1,221,688	1,201,762	1,251,666	1,326,858	1,190,463
FINES & FORFEITS							
4350-000	Court Fines	180,132	164,689	177,932	162,064	204,665	182,429
	<i>Sub-Total</i>	180,132	164,689	177,932	162,064	204,665	182,429
MISCELLANEOUS REVENUE							
4360-000	Insurance Refund/Settlement	308	308	17,973	0	734	0
4364-000	Interest Income	41,749	43,313	45,883	40,461	36,548	54,330
4367-433	Donations/Contributions-Community Events	0	0	0	0	0	55,000
4368-000	Miscellaneous Revenue	129,894	50,440	60,698	51,186	15,673	42,270
4376-000	Transfer from Capital Improvement Fund	0	0	0	0	0	434,156
4372-000	Transfer from Water Fund/Non-Potable	10,000	10,000	10,000	40,000	30,000	45,000
4373-000	Transfer from Water Fund	467,114	416,028	468,533	554,841	554,841	638,711
4374-000	Transfer from Sewer Fund	248,084	239,998	275,104	294,133	294,133	482,442
4375-000	Transfer from Park Improvement Fund	25,873	27,172	28,286	29,069	29,069	29,692
4377-000	Transfer from Community Rec. Center Exp.	0	0	0	0	0	263,613
4378-000	Transfer from Storm Drainage Fund	0	0	0	0	0	0
4379-000	Transfer from Community Rec. Center	0	0	0	0	0	231,947
4380-000	Art & Heritage Miscellaneous Revenue	2,096	3,183	14,437	61,380	25,084	48,090

General Fund Detail Budget

TOWN OF WINDSOR							GENERAL FUND - 01	
ACCT NO	ACCOUNT NAME	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 PROJ.	2019 BUDGET	
4386-000	Community Events Revenue	6,715	7,819	70,259	27,995	61,859	15,495	
4388-000	Misc. Park Revenue	13,820	16,453	18,555	20,615	21,945	41,090	
4389-000	Misc. Forestry Revenue	4,480	5,238	9,352	9,000	9,310	6,200	
4390-328	Misc. Open Space Revenue/BROE Farm	0	0	3,375	3,375	4,544	2,925	
4391-000	DDA Administration Reimbursement	5,000	5,000	5,000	5,000	5,000	5,000	
	<i>Sub-Total</i>	955,134	824,952	1,027,454	1,137,056	1,088,739	2,395,961	
	COLLECTIONS FOR OTHER GOVERNMENTS							
4315-000	Larimer County Use Tax Collections	4,668	3,992	5,250	11,108	4,636.52	4,626	
4320-000	Safebuilt Building Fee Collection	109,511	157,146	404,403	149,524	658,829	650,000	
4325-000	Fire Department Fee collection	1,825	11,402	0	0	0.00	0	
4393-000	Court Fine Surcharge	120	285	0	0	0.00	0	
	<i>Sub-Total</i>	116,124	172,825	409,652	160,632	663,465.65	654,626	
	GENERAL FUND REVENUE TOTAL	14,370,773	15,799,920	17,870,531	17,152,400	19,186,737	21,687,546	
	AVAILABLE RESOURCES	22,544,995	24,555,083	27,433,264	27,738,154	30,212,304	34,270,218	

General Fund Detail Budget

TOWN OF WINDSOR							GENERAL FUND - 01	
ACCT NO	ACCOUNT NAME	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 PROJ.	2019 BUDGET	
GENERAL FUND EXPENDITURES - 01								
TOWN CLERK/CUSTOMER SERVICE EXPENDITURES - 410								
5111-000	Wages / Full Time	361,266	373,549	392,653	390,831	365,728	462,556	
5112-000	Wages / Part Time	3,030	3,295	4,851	0	1,655	0	
5113-000	Wages / Seasonal	0	0	0	5,472	5,472	5,472	
5121-000	Wages / Over Time	29	148	307	200	5,182	200	
5114-000	Merit Pay	0	0	0	11,725	0	23,493	
5126-000	Short Term Disability	420	598	690	716	748	854	
5127-000	Long Term Disability	1,515	1,716	1,794	1,817	1,531	2,151	
5128-000	Vision Insurance	890	912	768	918	722	918	
5130-000	FICA-Med	5,035	5,441	5,452	5,919	5,163	7,130	
5131-000	FICA	21,527	23,265	23,312	25,310	22,076	30,487	
5132-000	Medical Insurance	60,755	73,503	83,103	88,223	71,380	90,146	
5133-000	Employee Retirement	11,711	20,858	19,631	23,957	17,262	18,461	
5134-000	Unemployment Insurance	1,109	1,100	1,193	1,225	1,124	1,475	
5135-000	Workers Compensation Insurance	727	687	562	424	463	292	
5136-000	Dental Insurance	5,098	5,311	5,775	5,244	5,300	5,244	
5137-000	Staff Development	5,869	7,008	5,241	7,100	7,100	6,850	
5138-000	Life Insurance	865	939	978	991	805	1,150	
5141-000	Uniform/Clothing Allowance	0	283	0	350	356	800	
5144-000	Employee Assistance Administration	292	305	311	311	278	311	
<i>Personal Services Total</i>		480,137	518,918	546,620	570,736	512,346	657,991	
6210-000	Office Supplies	1,444	1,891	1,737	2,000	2,097	2,000	
6216-000	Reference Books/Materials	0	30	53	100	11	350	
6217-000	Dues/Fees/Subscriptions	550	1,435	1,385	1,445	687	759	
6218-000	Small Equipment Items	1,205	197	0	1,000	1,000	0	
6245-000	Travel/Mileage	358	339	70	45	293	495	
6246-000	Liability Insurance	3,548	3,748	3,799	4,556	4,290	5,308	
6253-000	Contract Service	5,132	5,392	5,161	6,680	6,680	11,380	
6256-000	Publishing/Recording	2,016	780	1,530	1,000	1,000	1,000	
6261-000	Telephone Services	1,298	1,255	1,311	1,500	1,500	660	
6263-000	Postage	377	549	332	600	600	600	
6264-000	Printing/Binding	233	147	101	200	200	200	
6290-000	Elections	2,264	31,267	1,540	30,000	22,936	35,000	
<i>Operating & Maintenance Total</i>		18,423	47,029	17,019	49,126	41,295	57,752	
7011-000	Information Tech Transfer	87,505	112,529	154,404	94,324	94,824	155,593	
7012-000	Facility Services Transfer	19,595	19,845	21,202	20,570	20,570	20,713	
<i>Interfund Loans & Transfers Total</i>		107,100	132,374	175,606	114,894	115,394	176,306	
TOWN CLERK/CUSTOMER SERVICE EXPENDITURES TOTAL		605,660	698,321	739,245	734,755	669,035	892,049	

General Fund Detail Budget

TOWN OF WINDSOR							GENERAL FUND - 01	
ACCT NO	ACCOUNT NAME	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 PROJ.	2019 BUDGET	
MAYOR & TOWN BOARD EXPENDITURES - 411								
5112-000	Wages / Part Time	30,000	60,000	46,943	55,000	55,000	60,000	
5130-000	FICA-Med	435	783	675	798	798	870	
5131-000	FICA	1,860	3,348	2,886	3,410	3,410	3,720	
5134-000	Unemployment Insurance	90	162	140	165	165	180	
5135-000	Workers Compensation Insurance	16	27	18	16	17	14	
	<i>Personal Services Total</i>	32,401	64,320	50,662	59,388	59,390	64,784	
6210-000	Office Supplies	448	744	774	500	500	500	
6213-000	Public Relations	22,465	8,206	10,575	31,900	55,435	41,650	
6214-000	Board Development	6,854	8,887	18,679	14,100	14,100	16,100	
6217-000	Dues/Fees/Subscriptions	8,101	8,298	8,503	8,677	8,777	9,972	
6218-000	Small Equipment	0	0	0	0	1,675	0	
6245-000	Travel/Mileage	462	218	732	1,500	1,500	1,700	
6246-000	Liability Insurance	17,829	18,833	19,092	22,896	21,561	26,674	
6253-000	Contract Service	2,721	27,657	0	28,500	76,497	42,000	
6256-000	Publishing/Recording	461	135	20	200	156	200	
6267-000	Study Review/Consultant	1,132	7,991	16,918	0	85	0	
6270-000	Outside Agency Funding	33,749	57,300	14,385	89,657	89,657	101,903	
6270-100	Outside Agency Funding (Windsor Housing Auth)	0	0	0	0	0	0	
6270-200	Outside Agency Funding (DDA)	270,000	270,000	332,004	357,000	357,000	382,000	
6270-425	Outside Agency Funding (Regional Bus Route)	0	0	0	0	0	0	
	<i>Operating & Maintenance Total</i>	364,222	408,268	421,682	554,930	626,942	622,699	
7304-000	Transfer to Capital Improvement Fund	73,625	583,248	583,248	0	0	0	
7011-000	Information Tech Transfer	45,626	37,216	38,275	38,813	39,313	7,322	
	<i>Loans & Transfers Total</i>	119,251	620,464	621,523	38,813	39,313	7,322	
MAYOR & TOWN BOARD EXPENDITURES TOTAL		515,875	1,093,051	1,093,867	653,131	725,645	694,804	
MUNICIPAL COURT EXPENDITURES - 412								
6210-000	Office Supplies	0	0	56	0	44	0	
6217-000	Dues/Fees/Subscriptions	215	40	20	1,090	870	1,090	
6218-000	Small Equipment Items	0	0	0	0	56	0	
6246-000	Liability Insurance	107	114	115	138	130	161	
6253-000	Contract Service	16,920	17,260	15,804	17,970	17,970	17,970	
6261-000	Telephone Services	38	55	57	50	50	50	
6263-000	Postage	253	442	270	700	700	1,000	
6264-000	Printing/Binding	804	632	355	900	900	900	
	<i>Operating & Maintenance Total</i>	18,337	18,543	16,677	20,848	20,720	21,171	
MUNICIPAL COURT EXPENDITURES TOTAL		18,337	18,543	16,677	20,848	20,720	21,171	

General Fund Detail Budget

TOWN OF WINDSOR		GENERAL FUND - 01					
ACCT NO	ACCOUNT NAME	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 PROJ.	2019 BUDGET
TOWN MANAGER EXPENDITURES - 413							
5111-000	Wages / Full Time	257,742	288,637	247,879	229,318	291,601	199,000
5112-000	Wages / Part Time	694	992	0	0	0	0
5113-000	Wages / Seasonal	0	0	0	1,200	0	1,200
5114-000	Merit Pay	0	0	0	6,880	0	10,150
5126-000	Short Term Disability	0	97	(12)	0	28	116
5127-000	Long Term Disability	1,102	1,269	1,007	1,066	906	925
5128-000	Vision Insurance	367	345	255	278	139	323
5129-000	Employer Paid Contribution/457	10,028	12,376	11,336	10,970	0	0
5130-000	FICA-Med	3,761	4,432	7,718	3,442	4,241	3,050
5131-000	FICA	13,654	15,823	11,880	14,719	17,699	13,042
5132-000	Medical Insurance	34,383	31,200	23,736	25,140	19,422	35,357
5133-000	Employee Retirement	12,799	14,546	12,880	14,172	8,988	9,309
5134-000	Unemployment Insurance	793	932	721	712	880	631
5135-000	Workers Compensation Insurance	510	478	326	247	270	241
5136-000	Dental Insurance	2,616	1,995	1,594	1,780	1,252	2,729
5137-000	Staff Development	5,500	6,748	5,487	8,510	7,664	5,595
5138-000	Life Insurance	600	690	563	580	493	502
5144-000	Employee Assistance Administration	104	117	87	78	58	78
	<i>Personal Services Total</i>	344,653	380,677	325,458	319,090	353,642	282,249
6209-000	Employee Relations	13,293	13,329	33,258	14,550	14,550	16,850
6210-000	Office Supplies	395	1,412	419	500	640	500
6213-000	Public Relations	58	500	756	0	3	400
6216-000	Reference Books/Materials	11	186	0	100	0	100
6217-000	Dues/Fees/Subscriptions	2,507	2,635	2,758	3,200	910	2,025
6245-000	Travel/Mileage	7,160	9,463	7,546	7,300	7,300	2,500
6246-000	Liability Insurance	1,000	1,500	1,071	1,284	1,209	1,496
6253-000	Contract Service	516	880	0	0	0	0
6261-000	Telephone Services	2,658	2,542	1,749	2,540	1,066	660
6263-000	Postage	112	182	179	500	500	6,200
	<i>Operating & Maintenance Total</i>	27,710	32,630	47,736	29,974	26,178	30,731
7011-000	Information Tech Transfer	28,231	43,111	45,087	13,761	14,261	35,475
7012-000	Facility Services Transfer	12,223	13,657	13,329	12,648	12,648	16,120
	<i>Interfund Loans & Transfers Total</i>	40,454	56,768	58,416	26,409	26,909	51,595
TOWN MANAGER EXPENDITURES TOTAL		412,817	470,074	431,610	375,472	406,729	364,575

General Fund Detail Budget

TOWN OF WINDSOR							GENERAL FUND - 01	
ACCT NO	ACCOUNT NAME	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 PROJ.	2019 BUDGET	
FINANCE EXPENDITURES - 415								
5111-000	Wages / Full Time	351,676	365,186	382,255	423,197	430,712	435,987	
5112-000	Wages - Part Time	981	1,134	26,712	0	0	0	
5121-000	Wages / Over Time	1,586	(50)	0	0	0	0	
5114-000	Merit Pay	0	0	0	11,386	0	30,519	
5126-000	Short Term Disability	962	1,129	1,184	1,423	1,383	1,424	
5127-000	Long Term Disability	1,569	1,669	1,755	2,014	1,963	2,023	
5128-000	Vision Insurance	586	568	484	746	709	691	
5130-000	FICA-Med	4,915	5,316	5,605	6,301	5,939	6,764	
5131-000	FICA	21,017	22,219	23,966	26,944	25,396	28,923	
5132-000	Medical Insurance	47,162	50,820	56,194	75,537	72,287	76,326	
5133-000	Employee Retirement	17,425	22,653	22,745	23,454	23,090	27,990	
5134-000	Unemployment Insurance	1,085	1,214	1,222	1,304	1,296	1,400	
5135-000	Workers Compensation Insurance	676	652	536	431	473	374	
5136-000	Dental Insurance	3,352	3,199	3,714	5,339	5,096	5,389	
5137-000	Staff Development	4,023	1,978	8,534	5,000	4,482	8,000	
5138-000	Life Insurance	855	907	891	1,026	1,060	1,102	
5144-000	Employee Assistance Administration	198	194	194	233	233	233	
	<i>Personal Services Total</i>	458,068	478,789	535,992	584,335	574,118	627,146	
6210-000	Office Supplies	4,040	3,895	3,855	4,000	6,124	4,000	
6212-000	Investment Management Fees	0	0	0	0	0	60,000	
6213-000	Public Relations	179	0	8	0	152	0	
6216-000	Reference Books/Materials	0	0	155	100	0	100	
6217-000	Dues/Fees/Subscriptions	3,186	2,777	3,425	3,500	2,183	3,500	
6218-000	Small Equipment Items	0	0	378	0	0	0	
6245-000	Travel/Mileage	73	157	315	250	250	250	
6246-000	Liability Insurance	2,869	3,030	3,072	3,684	3,469	4,292	
6251-000	Audit Service	33,956	36,490	36,500	39,500	39,500	40,750	
6253-000	Contract Service	2,894	4,573	171	10,000	7,363	30,000	
6256-000	Publishing/Recording	47	45	131	50	50	50	
6261-000	Telephone Services	1,254	1,443	1,344	1,500	1,356	1,200	
6263-000	Postage	2,371	3,923	1,718	3,000	3,771	3,000	
6264-000	Printing/Binding	1,216	426	1,077	1,500	2,751	2,500	
6268-000	County Treasurer Fees	57,504	69,879	73,153	80,000	79,403	80,000	
	<i>Operating & Maintenance Total</i>	109,588	126,640	125,303	147,084	146,371	229,642	
7011-000	Information Tech Transfer	48,665	71,741	108,539	66,342	66,842	109,470	
7012-000	Facility Services Transfer	16,184	18,959	20,166	18,778	18,778	19,276	
	<i>Interfund Loans & Transfers Total</i>	64,849	90,700	128,705	85,119	85,620	128,746	
FINANCE EXPENDITURES TOTAL		632,506	696,128	789,999	816,538	806,109	985,534	

General Fund Detail Budget

TOWN OF WINDSOR							GENERAL FUND - 01	
ACCT NO	ACCOUNT NAME	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 PROJ.	2019 BUDGET	
HUMAN RESOURCES EXPENDITURES - 416								
5111-000	Wages / Full Time	164,635	149,903	206,613	201,273	194,733	213,031	
5121-000	Wages / Over Time	1,956	589	0	600	253	600	
5114-000	Merit Pay	0	0	0	6,038	0	14,912	
5126-000	Short Term Disability	432	558	487	471	463	378	
5127-000	Long Term Disability	726	849	1,048	930	1,172	1,051	
5128-000	Vision Insurance	304	370	599	514	659	528	
5130-000	FICA-Med	2,536	3,219	3,181	3,015	3,219	3,314	
5131-000	FICA	10,838	13,824	13,589	12,890	13,762	14,170	
5132-000	Medical Insurance	25,661	33,713	43,176	36,100	55,038	50,825	
5133-000	Employee Retirement	4,699	7,080	6,419	11,913	10,918	5,982	
5134-000	Unemployment Insurance	526	649	684	624	685	686	
5135-000	Workers Compensation Insurance	351	340	1,757	215	235	183	
5136-000	Dental Insurance	1,992	2,114	3,886	3,987	4,437	3,593	
5137-000	Staff Development	(4,170)	3,917	2,180	5,000	1,624	6,125	
5138-000	Life Insurance	395	458	570	506	639	573	
5140-000	Tuition Reimbursement	6,704	0	2,000	5,000	2,500	5,000	
5142-000	Wellness/Preventive Care	3,078	29,244	31,572	20,250	20,250	22,050	
5143-000	Employee Development & Training	0	0	350	25,000	25,000	30,000	
5144-000	Employee Assistance Administration	107	113	126	117	117	117	
<i>Personal Services Total</i>		220,770	246,941	318,238	334,442	335,705	373,116	
6209-000	Employee Relations	2,526	8,073	2,922	2,300	766	4,800	
6210-000	Office Supplies	1,992	3,327	4,091	3,000	2,461	3,000	
6216-000	Reference Books/Materials	4,816	5,517	6,565	5,500	63	5,500	
6217-000	Dues/Fees/Subscriptions	5,547	6,436	6,693	6,749	5,984	7,140	
6245-000	Travel/Mileage	506	696	401	600	216	600	
6246-000	Liability Insurance	2,280	2,408	3,310	2,928	3,126	3,411	
6247-000	Safety Expense	0	0	0	250	126	250	
6253-000	Contract Service	20,953	20,946	26,439	23,250	21,754	23,305	
6257-000	Recruitment/Relocation/Travel	34,210	42,251	7,221	20,175	21,925	20,275	
6261-000	Telephone Services	1,521	1,427	178	600	129	0	
6263-000	Postage	28	76	133	650	491	800	
6267-000	Study Review/Consultant	6,560	3,150	42,921	40,000	26,913	14,000	
<i>Operating & Maintenance Total</i>		80,939	94,308	100,876	106,002	83,953	83,081	
7011-000	Information Tech Transfer	44,949	51,342	66,878	154,134	154,634	95,320	
7012-000	Facility Services Transfer	13,087	13,830	15,831	14,012	14,012	16,074	
<i>Interfund Loans & Transfers Total</i>		58,036	65,172	82,709	168,146	168,646	111,394	
HUMAN RESOURCES EXPENDITURES TOTAL		359,745	406,420	501,822	608,590	588,304	567,591	

General Fund Detail Budget

TOWN OF WINDSOR							GENERAL FUND - 01	
ACCT NO	ACCOUNT NAME	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 PROJ.	2019 BUDGET	
COMMUNICATIONS EXPENDITURES - 417								
5111-000	Wages / Full Time	0	0	80,083	108,191	85,208	109,820	
5112-000	Wages / Part Time	0	0	29,700	44,500	44,500	44,500	
5114-000	Merit Pay	0	0	0	3,246	0	7,687	
5121-000	Wages - Over Time	0	0	0	0	17	0	
5126-000	Short Term Disability	0	0	189	262	76	0	
5127-000	Long Term Disability	0	0	363	503	294	313	
5128-000	Vision Insurance	0	0	119	189	168	260	
5130-000	FICA - Med	0	0	1,544	2,261	1,872	2,349	
5131-000	FICA	0	0	6,602	9,668	8,003	10,044	
5132-000	Medical Insurance	0	0	14,108	22,804	17,392	25,324	
5133-000	Employee Retirement	0	0	3,603	6,686	1,518	3,444	
5134-000	Unemployment Insurance	0	0	325	468	390	486	
5135-000	Workers Compensation Insurance	0	0	125	163	179	132	
5136-000	Dental Insurance	0	0	963	1,283	1,133	1,796	
5137-000	Staff Development	0	0	1,480	2,700	2,700	2,700	
5138-000	Life Insurance	0	0	197	274	205	277	
5144-000	Employee Assistance Administration	0	0	36	78	58	78	
<i>Personal Services Total</i>		0	0	139,437	203,276	163,712	209,211	
6210-000	Office Supplies	0	0	600	3,910	2,823	3,900	
6213-000	Public Relations	0	0	3,446	12,100	10,557	12,100	
6217-000	Dues/Fees/Subscriptions	0	0	543	3,010	3,010	3,010	
6245-000	Travel / Mileage	0	0	1,246	1,550	1,185	1,550	
6246-000	Liability Insurance	0	0	535	642	604	748	
6253-000	Contract Services	0	0	0	0	10,801	25,000	
6256-000	Publishing/Recording	0	0	3,828	12,700	6,550	12,700	
6261-000	Telephone Services	0	0	735	860	625	860	
6263-000	Postage	0	0	72	4,150	160	4,150	
<i>Operating & Maintenance Total</i>		0	0	11,006	38,922	36,317	64,018	
7011-000	Information Tech Transfer	0	0	0	43,761	44,261	79,144	
7012-000	Facility Services Transfer	0	0	12,537	12,914	12,914	15,995	
<i>Interfund Loans & Transfers Total</i>		0	0	12,537	56,676	57,175	95,139	
COMMUNICATIONS EXPENDITURES TOTAL		0	0	162,981	298,874	257,204	368,368	

General Fund Detail Budget

TOWN OF WINDSOR							GENERAL FUND - 01
ACCT NO	ACCOUNT NAME	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 PROJ.	2019 BUDGET
LEGAL SERVICES EXPENDITURES - 418							
5111-000	Wages / Full Time	203,920	220,367	229,134	227,923	231,956	234,761
5114-000	Merit Pay	0	0	0	6,838	0	16,433
5126-000	Short Term Disability	440	597	654	609	695	700
5127-000	Long Term Disability	777	1,003	1,037	1,060	1,024	1,030
5128-000	Vision Insurance	200	223	233	224	223	235
5130-000	FICA-Med	2,814	3,219	3,206	3,404	3,267	3,642
5131-000	FICA	10,266	11,354	11,910	14,555	13,970	15,574
5132-000	Medical Insurance	23,032	29,485	31,649	32,800	32,552	33,117
5133-000	Employee Retirement	6,606	12,615	13,663	14,086	13,917	15,072
5134-000	Unemployment Insurance	593	686	686	704	698	754
5135-000	Workers Compensation Insurance	412	397	320	244	267	201
5136-000	Dental Insurance	1,567	1,836	2,049	2,207	2,186	2,228
5137-000	Staff Development	2,006	3,816	2,055	4,000	4,000	4,000
5138-000	Life Insurance	422	545	572	576	588	593
5144-000	Employee Assistance Administration	65	78	78	78	78	78
	<i>Personal Services Total</i>	253,120	286,220	297,246	309,308	305,419	328,418
6210-000	Office Supplies	435	670	237	250	250.00	250
6216-000	Reference Books/Materials	8,610	8,679	9,681	15,000	15,000	15,500
6217-000	Dues/Fees/Subscriptions	1,169	1,658	2,631	2,000	2,000	2,000
6218-000	Small Equipment	385	12	280	0	0	0
6245-000	Travel/Mileage	398	390	0	500	500	500
6246-000	Liability Insurance	1,000	1,056	1,071	1,284	1,209	1,496
6253-000	Contract Legal Services	24,753	5,172	24,258	8,000	8,000	25,000
6253-200	Court Prosecutor	8,805	0	0	0	0	0
6253-300	Building Authority Attorney	980	1,398	2,119	1,500	1,500	1,500
6253-400	Water Attorney General Counsel	26,291	20,641	19,043	20,000	19,000	20,000
6253-500	Non-potable Water Attorney	15,799	26,559	91,387	30,000	31,712	35,000
6253-600	Litigation	0	1,598	0	20,000	20,000	30,000
6253-605	Kern Non-potable water attorney	0	7,336	15,591	10,000	10,000	10,000
6253-700	Town Treated Water Acquisitions	0	0	1,142	15,000	14,272	15,000
6256-000	Publishing/Recording	67	28	185	100	250	200
6261-000	Telephone Services	511	727	763	1,320	1,320	1,320
6263-000	Postage	102	155	174	150	176	300
6264-000	Printing/Binding	28	58	48	50	50	50
	<i>Operating & Maintenance Total</i>	89,332	76,137	168,611	125,154	125,239	158,116
7011-000	Information Tech Transfer	19,618	28,881	28,631	13,761	14,261	27,405
7012-000	Facility Services Transfer	6,897	7,287	7,711	6,527	6,527	7,801
	<i>Interfund Loans & Transfers Total</i>	26,515	36,168	36,342	20,288	20,788	35,206
LEGAL SERVICES EXPENDITURES TOTAL		368,967	398,525	502,199	454,750	451,447	521,739

General Fund Detail Budget

TOWN OF WINDSOR							GENERAL FUND - 01	
ACCT NO	ACCOUNT NAME	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 PROJ.	2019 BUDGET	
PLANNING EXPENDITURES - 419								
5111-000	Wages / Full Time	318,011	376,535	394,932	403,756	421,457	570,357	
5112-000	Wages / Part Time	2,547	483	0	0	0	0	
5121-000	Wages / Over Time	0	0	0	200	0	800	
5114-000	Merit Pay	0	0	0	12,113	0	33,261	
5126-000	Short Term Disability	352	577	554	440	464	722	
5127-000	Long Term Disability	1,227	1,705	1,746	1,838	1,914	2,158	
5128-000	Vision Insurance	383	494	243	344	263	435	
5130-000	FICA-Med	4,515	5,495	5,594	6,033	6,079	8,764	
5131-000	FICA	19,305	23,495	23,920	25,796	25,993	37,474	
5132-000	Medical Insurance	41,572	57,214	53,780	58,962	56,175	79,258	
5133-000	Employee Retirement	12,136	18,595	20,400	19,868	17,945	30,505	
5134-000	Unemployment Insurance	979	1,195	1,191	1,248	1,271	1,813	
5135-000	Workers Compensation Insurance	688	707	576	432	472	489	
5136-000	Dental Insurance	2,532	3,245	2,822	3,421	4,327	4,476	
5137-000	Staff Development	5,546	2,994	3,784	9,275	5,185	12,275	
5138-000	Life Insurance	667	924	951	1,003	1,042	1,354	
5144-000	Employee Assistance Administration	175	214	220	233	233	301	
	<i>Personal Services Total</i>	410,636	493,870	510,714	544,962	542,819	784,442	
6210-000	Office Supplies	5,299	2,282	2,430	2,500	1,003	2,500	
6213-000	Public Relations	75	491	381	750	297	1,000	
6214-000	Board Development - Planning Commission	1,181	1,219	8,588	12,000	5,962	8,000	
6214-100	Board Development Historical Preservation	598	159	652	2,000	252	1,000	
6216-000	Reference Books/Materials	0	0	50	100	23	100	
6217-000	Dues/Fees/Subscriptions	999	1,877	1,489	2,875	1,855	2,590	
6245-000	Travel/Mileage	3,614	2,598	3,020	2,000	2,500	2,500	
6246-000	Liability Insurance	2,869	3,030	3,072	3,684	3,469	4,292	
6253-000	Contract Service	118,616	35,245	161,942	46,750	13,663	35,750	
6256-000	Publishing/Recording	3,120	2,893	4,352	3,000	4,929	4,250	
6261-000	Telephone Services	1,183	1,304	1,525	1,420	1,420	1,420	
6263-000	Postage	244	374	257	350	638	500	
6264-000	Printing/Binding	923	1,478	294	1,800	148	1,800	
6289-000	Credit Card Processing Fees			22,266	0	6,616	6,700	
	<i>Operating & Maintenance Total</i>	138,722	52,950	210,319	79,229	42,776	72,402	
7011-000	Information Tech Transfer	51,367	46,878	65,401	80,659	81,159	138,966	
7012-000	Facility Services Transfer	16,184	16,132	18,332	17,773	17,773	21,110	
	<i>Interfund Loans & Transfers Total</i>	67,551	63,010	83,733	98,432	98,932	160,076	
PLANNING EXPENDITURES TOTAL		616,909	609,829	804,765	722,623	684,527	1,016,920	

General Fund Detail Budget

TOWN OF WINDSOR							GENERAL FUND - 01
ACCT NO	ACCOUNT NAME	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 PROJ.	2019 BUDGET
ECONOMIC DEVELOPMENT - 420							
5111-000	Wages / Full Time	94,596	135,364	156,293	159,961	163,222	165,398
5114-000	Merit Pay	0	0	0	4,799	0	11,578
5126-000	Short Term Disability	210	334	355	381	386	387
5127-000	Long Term Disability	410	638	697	744	764	769
5128-000	Vision Insurance	114	214	287	313	312	323
5130-000	FICA-Med	1,354	2,045	2,212	2,389	2,345	2,566
5131-000	FICA	5,791	8,746	9,458	10,215	10,027	10,973
5132-000	Medical Insurance	12,391	20,002	28,888	32,800	32,705	33,117
5133-000	Employee Retirement	4,297	6,408	6,235	9,598	9,342	10,619
5134-000	Unemployment Insurance	395	435	480	494	508	530.93
5135-000	Workers Compensation Insurance	185	241	209	171	187	142
5136-000	Dental Insurance	720	1,039	1,843	2,207	2,198	2,227.82
5137-000	Staff Development	1,811	3,478	2,761	7,000	3,748	7,000.00
5138-000	Life Insurance	223	404	377	405	416	418.32
5144-000	Employee Assistance Administration	42	75	75	78	78	77.76
	<i>Personal Services Total</i>	122,539	179,423	210,170	231,555	226,236	246,126
6210-000	Office Supplies	505	734	716	750	417	1,000
6211-000	Economic Development Membership	45,000	41,350	23,400	40,000	33,750	40,000
6213-000	Public Relations	2,236	2,889	3,965	4,000	3,570	5,000
6216-000	Reference Books/Materials	123	124	283	350	0	350
6217-000	Dues/Fees/Subscriptions	1,960	2,823	3,242	4,000	3,970	5,000
6245-000	Travel/Mileage	3,021	3,231	3,982	5,000	4,956	5,500
6246-000	Liability Insurance	1,000	1,057	1,071	1,285	1,210	1,496
6253-000	Contract Service	2,839	31,324	10,996	12,000	11,824	49,000
6261-000	Telephone Services	1,280	1,323	1,961	2,100	2,100	2,200
6263-000	Postage	110	160	175	350	344	600
6264-000	Printing/Binding	494	823	404	1,000	931	1,000
	<i>Operating & Maintenance Total</i>	58,569	85,838	50,195	70,835	63,071	111,146
7011-000	Information Tech Transfer	14,214	25,048	31,859	13,761	14,261	34,279
7012-000	Facility Services Transfer	6,897	7,287	7,711	6,527	6,527	7,801
7373-000	Transfer to Econ. Dev. Incentive Fund	200,000	161,328	72,798	28,916	28,916	103,366
	<i>Interfund Loans & Transfers Total</i>	221,111	193,663	112,368	49,204	49,704	145,446
ECONOMIC DEVELOPMENT EXPENDITURES TOTAL		402,219	458,923	372,733	351,593	339,010	502,719

General Fund Detail Budget

TOWN OF WINDSOR							GENERAL FUND - 01
ACCT NO	ACCOUNT NAME	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 PROJ.	2019 BUDGET
POLICE DEPARTMENT EXPENDITURES - 421							
5111-000	Wages / Full Time	1,771,602	1,768,788	2,030,747	2,396,035	2,487,086	3,078,467
5112-000	Wages / Part Time	29,950	27,963	38,867	39,340	39,340	39,340
5121-000	Wages / Over Time	33,499	25,867	71,890	35,000	62,834	92,000
5114-000	Merit Pay	0	0	0	14,658	0	145,675
5126-000	Short Term Disability	2,232	2,558	3,733	4,251	4,269	5,947
5127-000	Long Term Disability	7,581	7,748	8,980	10,581	10,876	14,368
5128-000	Vision Insurance	3,095	2,917	3,591	4,369	4,161	5,319
5130-000	FICA-Med	25,607	27,451	29,756	36,033	36,847	48,654
5131-000	FICA	109,155	117,342	127,235	154,072	157,555	208,040
5132-000	Medical Insurance	300,820	338,296	421,723	507,020	497,416	662,515
5133-000	Employee Retirement	72,187	91,719	92,483	125,122	108,798	157,743
5134-000	Unemployment Insurance	5,397	5,859	6,377	7,455	7,473	10,066
5135-000	Workers Compensation Insurance	66,430	62,607	61,012	61,493	66,825	62,379
5136-000	Dental Insurance	22,986	22,966	28,728	35,595	35,600	46,882
5137-000	Staff Development	5,050	7,746	12,385	20,000	19,983	46,800
5138-000	Life Insurance	4,127	4,217	4,894	5,934	5,937	7,840
5139-000	FPPA Pension	62,262	65,012	72,374	86,252	87,072	118,699
5141-000	Uniform/Clothing Allowance	6,832	10,639	8,789	12,675	12,675	35,300
5144-000	Employee Assistance Administration	1,056	1,050	1,196	1,409	1,493	1,827
	<i>Personal Services Total</i>	2,529,869	2,590,743	3,024,760	3,557,294	3,646,241	4,787,861
6210-000	Office Supplies	4,148	3,772	3,475	5,500	4,232	7,000
6213-000	Public Relations	848	1,912	1,318	6,000	5,999	7,000
6216-000	Reference Books/Materials	940	720	884	1,000	999	1,500
6217-000	Dues/Fees/Subscriptions	736	954	1,126	1,600	1,855	2,000
6218-000	Small Equipment Items	10,842	17,606	7,611	8,000	9,340	13,000
6219-000	Special Equipment	2,402	3,403	6,920	5,500	5,500	9,000
6224-000	Trash Service	390	597	360	600	600	600
6240-000	Equipment Repairs	60	214	724	1,000	1,000	8,000
6245-000	Travel/Mileage	63	323	550	1,000	887	1,500
6246-000	Liability Insurance	23,530	24,904	41,211	29,387	30,394	34,188
6253-000	Contract Service	59,440	58,002	55,080	74,462	74,461	103,424
6258-000	Investigation Expense	12,413	12,828	29,342	26,100	51,078	37,959
6259-000	Animal Control	4,750	3,617	8,437	5,000	4,200	4,000
6260-000	Utilities	26,961	25,323	24,323	28,000	27,999	28,000
6261-000	Telephone Services	8,321	7,934	4,417	10,520	10,520	15,140
6262-000	Radio Expense	0	0	0	600	575	600
6263-000	Postage	1,793	3,232	1,257	3,000	3,000	4,000
6264-000	Printing/Binding	3,883	2,825	4,023	4,500	4,499	8,000
	<i>Operating & Maintenance Total</i>	161,520	168,166	191,057	211,769	237,138	284,911
7010-000	Fleet Transfer	246,235	246,235	155,330	190,078	190,078	224,271
7011-000	Information Tech Transfer	153,537	145,134	226,250	267,479	267,979	388,167
7012-000	Facility Services Transfer	96,407	97,184	126,085	138,905	138,905	107,298
7352-000	WBA Loan Repayment to WBA	0	0	0	145,080	145,080	145,080
	<i>Interfund Loans & Transfers Total</i>	496,179	488,553	507,665	741,542	742,042	864,816
POLICE DEPARTMENT EXPENDITURES TOTAL		3,187,568	3,247,461	3,723,482	4,510,605	4,625,421	5,937,588

General Fund Detail Budget

TOWN OF WINDSOR							GENERAL FUND - 01	
ACCT NO	ACCOUNT NAME	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 PROJ.	2019 BUDGET	
RECYCLING EXPENDITURES - 428								
5112-000	Wages / Part Time	15,338	18,490	23,207	21,476	23,352	21,476	
5121-000	Wages / Over Time	13	159	348	0	139	0	
5130-000	FICA-Med	221	274	342	311	342	311	
5131-000	FICA	947	1,172	1,460	1,332	1,463	1,332	
5141-000	Uniform/Clothing Allowance	46	0	0	250	250	250	
5134-000	Unemployment Insurance	0	63	71	64	71	64	
	<i>Personal Services Total</i>	16,566	20,158	25,427	23,433	25,617	23,433	
6224-000	Trash Services - recycling	14,392	13,716	16,839	13,128	21,880	22,000	
6228-000	Brush Removal / Compost	34,895	43,512	60,682	45,000	87,395	90,000	
6253-000	Contract Service	2,923	5,793	84	3,000	2,545	3,000	
6260-000	Utilities	478	590	553	550	474	550	
6267-000	Printing/Binding	0	0	0	0	0	100	
	<i>Operating & Maintenance Total</i>	52,689	63,611	78,157	61,678	112,294	115,650	
RECYCLING EXPENDITURES TOTAL		69,255	83,769	103,584	85,111	137,911	139,083	

General Fund Detail Budget

TOWN OF WINDSOR		GENERAL FUND - 01					
ACCT NO	ACCOUNT NAME	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 PROJ.	2019 BUDGET
STREETS & ALLEYS EXPENDITURES - 429							
5111-000	Wages / Full Time	190,160	209,085	241,442	236,751	280,809	307,508
5112-000	Wages / Part Time	5,033	15,241	10,155	0	0	0
5113-000	Wages / Seasonal	0	0	0	27,851	25,761	64,022
5121-000	Wages / Over Time	10,220	7,498	6,268	10,220	4,343	12,265
5122-000	On Call Time	1,111	2,147	6,746	6,656	4,708	28,125
5114-000	Merit Pay	0	0	0	7,103	0	21,526
5126-000	Short Term Disability	142	255	342	303	438	439
5127-000	Long Term Disability	812	909	1,068	1,101	1,263	1,430
5128-000	Vision Insurance	470	381	611	715	696	646
5130-000	FICA-Med	2,741	3,437	3,651	4,184	4,462	6,285
5131-000	FICA	11,719	14,696	15,609	17,892	19,080	26,874
5132-000	Medical Insurance	44,609	49,405	64,514	75,243	72,497	80,194
5133-000	Employee Retirement	8,997	9,623	10,471	14,631	15,249	18,272
5134-000	Unemployment Insurance	586	748	795	866	953	1,300
5135-000	Workers Compensation Insurance	12,355	11,780	10,516	8,567	9,364	12,321
5136-000	Dental Insurance	3,415	3,127	4,233	5,339	5,285	5,517
5137-000	Staff Development	1,719	1,435	1,319	4,900	4,900	5,075
5138-000	Life Insurance	445	482	581	601	656	700
5141-000	Uniform/Clothing Allowance	1,376	1,981	1,973	2,775	2,775	2,800
5144-000	Employee Assistance Administration	120	175	194	194	215	233
	<i>Personal Services Total</i>	296,030	332,405	380,487	425,892	453,454	595,531
6210-000	Office Supplies	362	1,073	1,025	1,200	682	1,200
6213-000	Public Relations	0	0	0	1,500	1,500	1,500
6216-000	Reference Books/Materials	0	0	0	100	50	100
6217-000	Dues/Fees/Subscriptions	90	0	0	370	370	370
6218-000	Small Equipment Items	6,726	6,882	3,678	7,500	7,500	13,500
6234-000	Signal Maintenance	0	0	0	50,000	50,000	50,000
6241-000	Land Maintenance	73,188	61,489	51,862	85,500	85,500	129,000
6242-000	Street Repair/Maintenance	191,534	219,038	240,862	240,000	240,000	349,500
6243-000	Weed Control	6,758	6,418	7,921	6,000	5,262	7,500
6246-000	Liability Insurance	5,436	5,556	5,821	6,981	6,574	8,314
6248-000	Signs	17,109	18,995	23,109	25,000	25,000	25,000
6249-000	Leases/Rentals	0	1,000	3,400	0	0	0
6253-000	Contract Services	20,284	24,769	37,766	68,883	68,155	112,883
6256-000	Publishing/Recording	0	23	3	100	100	100
6260-000	Utilities	327,812	387,088	380,528	343,600	365,443	385,500
6261-000	Telephone Services	3,256	4,566	4,095	4,300	4,349	4,400
	<i>Operating & Maintenance Total</i>	652,555	736,898	760,071	841,034	860,485	1,088,867
7010-000	Fleet Transfer	152,628	152,628	89,390	329,666	329,666	368,834
7011-000	Information Tech Transfer	0	0	0	0	0	58,234
	<i>Interfund Loans & Transfers Total</i>	152,628	152,628	89,390	329,666	329,666	427,068
STREETS & ALLEYS EXPENDITURES TOTAL		1,101,213	1,221,931	1,229,947	1,596,592	1,643,605	2,111,466

General Fund Detail Budget

TOWN OF WINDSOR							GENERAL FUND - 01
ACCT NO	ACCOUNT NAME	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 PROJ.	2019 BUDGET
PUBLIC WORKS EXPENDITURES - 430							
5111-000	Wages / Full Time	174,029	161,134	155,683	200,284	194,982	327,230
5112-000	Wages / Part Time	0	0	0	0	0	32,381
5114-000	Merit Pay	0	0	0	4,771	0	18,463
5126-000	Short Term Disability	39	0	0	83	0	200
5127-000	Long Term Disability	617	719	684	905	908	1,522
5128-000	Vision Insurance	224	223	99	221	193	329
5130-000	FICA-Med	2,466	2,359	2,189	2,973	2,808	5,214
5131-000	FICA	10,543	10,086	9,362	12,713	12,008	22,296
5132-000	Medical Insurance	21,031	13,734	13,549	21,049	20,278	39,672
5133-000	Employee Retirement	8,640	9,605	9,137	9,828	9,699	12,118
5134-000	Unemployment Insurance	563	506	466	615	587	1,079
5135-000	Workers Compensation Insurance	9,871	7,166	6,128	1,957	2,180	3,034
5136-000	Dental Insurance	1,290	705	730	1,301	1,146	2,409
5137-000	Staff Development	2,404	3,254	3,176	4,500	4,500	7,625
5138-000	Life Insurance	408	391	372	456	466	663
5141-000	Uniform/Clothing Allowance	402	943	170	150	150	300
5144-000	Employee Assistance Administration	58	55	71	91	94	136
	<i>Personal Services Total</i>	232,584	210,881	201,817	261,896	250,001	474,671
6210-000	Office Supplies	1,541	1,182	1,696	2,050	1,768	1,500
6213-000	Public Relations	361	1,047	1,585	3,000	3,000	3,000
6216-000	Reference Books/Materials	607	191	46	500	498	500
6217-000	Dues/Fees/Subscriptions	712	556	520	1,000	1,000	1,000
6218-000	Small Equipment Items	2,417	1,344	1,159	1,400	1,400	1,430
6224-000	Trash Service	585	711	850	820	1,170	1,700
6229-000	Building Maintenance Supplies	1,774	0	0	550	550	550
6232-000	Building Repairs/Maintenance	1,165	676	518	1,500	1,500	2,500
6245-000	Travel / Mileage	0	0	69	1,188	139	0
6246-000	Liability Insurance	7,065	8,004	8,926	9,073	10,740	10,570
6247-000	Safety Expense	0	0	0	3,000	3,887	4,500
6253-000	Contract Service	3,192	1,472	1,123	3,500	1,579	3,500
6260-000	Utilities	16,285	14,066	24,466	15,000	28,441	31,777
6261-000	Telephone Services	3,642	5,021	1,903	4,018	1,893	3,000
6262-000	Radio Expense	5,466	0	126	500	6,702	500
6263-000	Postage	412	642	400	640	1,128	850
	<i>Operating & Maintenance Total</i>	45,224	34,913	43,386	47,739	65,395	66,877
7010-000	Fleet Transfer	34,512	34,512	14,750	14,426	14,426	15,577
7011-000	Information Tech Transfer	104,563	82,478	124,551	62,901	63,401	61,779
7012-000	Facility Services Transfer	0	0	0	3,240	3,240	32,193
	<i>Interfund Loans & Transfers Total</i>	139,075	116,990	139,301	80,567	81,067	109,549
PUBLIC WORKS EXPENDITURES TOTAL		416,883	362,783	384,505	390,203	396,462	651,097

General Fund Detail Budget

TOWN OF WINDSOR							GENERAL FUND - 01
ACCT NO	ACCOUNT NAME	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 PROJ.	2019 BUDGET
ENGINEERING EXPENDITURES - 431							
5111-000	Wages / Full Time	484,401	535,707	563,969	555,935	611,966	574,512
5114-000	Merit Pay	0	0	0	13,910	0	40,216
5121-000	Wages / Over Time	0	428	1,331	2,544	2,034	2,688
5126-000	Short Term Disability	306	422	482	694	492	501
5127-000	Long Term Disability	2,154	2,421	2,588	2,659	2,836	2,571
5128-000	Vision Insurance	744	814	1,194	1,283	1,271	1,199
5130-000	FICA-Med	6,793	7,741	7,816	8,300	8,726	8,953
5131-000	FICA	29,048	33,100	33,421	35,488	37,310	38,280
5132-000	Medical Insurance	77,888	87,928	109,932	115,878	120,111	114,749
5133-000	Employee Retirement	16,767	30,790	32,840	28,627	34,049	36,884
5134-000	Unemployment Insurance	1,468	1,684	1,706	1,717	1,854	1,852
5135-000	Workers Compensation Insurance	2,205	2,440	2,053	1,663	1,818	1,379
5136-000	Dental Insurance	6,155	6,034	8,069	9,164	9,156	8,748
5137-000	Staff Development	229	1,532	125	1,300	800	1,300
5138-000	Life Insurance	1,171	1,317	1,409	1,342	1,543	1,453
5141-000	Uniform/Clothing Allowance	122	96	614	800	783	800
5144-000	Employee Assistance Administration	233	259	272	272	294	266
	<i>Personal Services Total</i>	629,684	712,712	767,821	781,575	835,042	836,350
6210-000	Office Supplies	1,739	2,199	1,066	1,500	1,055	1,500
6216-000	Reference Books/Materials	284	0	0	150	123	150
6217-000	Dues/Fees/Subscriptions	427	176	125	400	185	400
6218-000	Small Equipment Items	453	752	293	300	322	330
6245-000	Travel/Mileage	3,610	3,610	3,531	3,600	3,600	3,600
6246-000	Liability Insurance	4,016	4,242	4,300	5,157	4,856	6,008
6253-000	Contract Service	7,298	12,581	11,041	11,000	14,182	12,200
6254-000	Engineer Services	16,909	22,690	19,300	21,000	21,000	21,000
6256-000	Publishing/Recording	1,366	1,330	752	1,300	962	1,300
6261-000	Telephone Services	2,025	2,539	2,684	2,800	3,301	2,800
6263-000	Postage	333	538	330	350	483	385
	<i>Operating & Maintenance Total</i>	38,459	50,656	43,422	47,557	50,070	49,673
7010-000	Fleet Transfer	20,487	20,487	8,630	22,403	22,403	27,039
7011-000	Information Tech Transfer	43,261	45,513	62,487	38,813	39,313	66,091
7012-000	Facility Services Transfer	16,184	17,196	19,491	18,874	18,874	20,193
	<i>Interfund Loans & Transfers Total</i>	79,932	83,196	90,608	80,090	80,590	113,323
ENGINEERING EXPENDITURES TOTAL		748,075	846,564	901,851	909,223	965,702	999,346

General Fund Detail Budget

TOWN OF WINDSOR							GENERAL FUND - 01	
ACCT NO	ACCOUNT NAME	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 PROJ.	2019 BUDGET	
CEMETERY EXPENDITURES - 432								
5111-000	Wages / Full Time	44,680	46,277	47,880	47,154	48,575	48,464	
5112-000	Wages / Part Time	1,541	7,476	13,442	0	0	0	
5113-000	Wages / Seasonal	0	0	0	13,930	9,391	13,930	
5121-000	Wages / Over Time	1,464	1,941	4,063	2,000	4,696	4,000	
5122-000	On Call Time	202	146	329	256	1,108	1,575	
5114-000	Merit Pay	0	0	0	1,415	0	3,392	
5126-000	Short Term Disability	143	151	153	157	201	211	
5127-000	Long Term Disability	200	211	214	219	221	2,225	
5128-000	Vision Insurance	114	114	115	112	110	117	
5130-000	FICA-Med	620	764	873	939	836	1,035	
5131-000	FICA	2,651	3,268	3,734	4,015	3,575	4,424	
5132-000	Medical Insurance	12,405	13,720	14,526	15,261	15,031	15,409	
5133-000	Employee Retirement	2,224	2,841	2,849	2,914	2,915	3,111	
5134-000	Unemployment Insurance	139	175	198	194	190	214	
5135-000	Workers Compensation Insurance	3,204	3,056	3,222	3,032	3,314	2,481	
5136-000	Dental Insurance	720	715	783	855	841	863	
5137-000	Staff Development	617	523	112	450	450	450	
5138-000	Life Insurance	109	115	117	119	120	123	
5141-000	Uniform/Clothing Allowance	174	161	362	445	424	445	
5144-000	Employee Assistance Administration	39	39	39	39	39	39	
	<i>Personal Services Total</i>	71,246	81,694	93,013	93,506	92,039	102,510	
6210-000	Office Supplies	145	119	158	150	150	150	
6218-000	Small Equipment Items	2,044	2,198	3,031	2,420	3,348	1,550	
6219-000	Special Equipment	0	617	0	0	0	0	
6224-000	Trash Service	1,980	1,635	1,040	1,320	1,320	1,320	
6229-000	Building Maintenance Supplies	93	0	0	200	200	200	
6232-000	Building Repairs/Maintenance	56	0	288	4,500	4,513	1,000	
6235-000	Sprinkler Repairs	646	1,979	3,116	2,000	1,609	2,200	
6241-000	Land Maintenance	1,153	3,756	5,991	12,819	4,493	3,824	
6246-000	Liability Insurance	1,088	1,149	1,165	1,397	1,316	1,628	
6247-000	Safety Expenses	0	0	0	200	100	200	
6249-000	Lease/Rentals	0	0	0	2,700	900	900	
6250-000	Foundations/Graves	487	2,439	340	1,000	1,650	1,000	
6253-000	Contract Service	8,155	9,587	12,696	21,080	13,800	6,800	
6260-000	Utilities	6,845	8,070	7,553	7,000	7,146	7,500	
6261-000	Telephone Services	660	633	633	660	660	660	
	<i>Operating & Maintenance Total</i>	23,354	32,182	36,011	57,446	41,205	28,932	
7010-000	Fleet Transfer	13,450	13,450	5,546	6,290	6,290	8,863	
	<i>Interfund Loans & Transfers Total</i>	13,450	13,450	5,546	6,290	6,290	8,863	
CEMETERY EXPENDITURES TOTAL		108,050	127,326	134,570	157,242	139,534	140,305	

General Fund Detail Budget

TOWN OF WINDSOR							GENERAL FUND - 01
ACCT NO	ACCOUNT NAME	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 PROJ.	2019 BUDGET
COMMUNITY EVENTS EXPENDITURES - 433							
5111-000	Wages / Full Time	10,256	0	0	0	0	42,000
5112-000	Wages / Part Time	0	0	4,779	0	0	4,264
5113-000	Wages / Seasonal	0	0	0	23,527	22,917	31,085
5126-000	Short Term Disability	20	0	0	0	0	103
5127-000	Long Term Disability	38	0	0	0	0	195
5128-000	Vision Insurance	19	0	0	0	0	205
5130-000	FICA-Med	155	0	69	341	23	1,122
5131-000	FICA	662	0	296	1,459	97	4,796
5132-000	Medical Insurance	2,399	0	0	0	0	17,708
5134-000	Unemployment Insurance	33	0	14	71	5	232
5135-000	Workers Compensation Insurance	99	0	0	25	28	40
5136-000	Dental Insurance	192	0	0	0	0	1,365
5137-000	Staff Development	207	0	486	500	467	500
5138-000	Life Insurance	21	0	0	0	0	106
5141-000	Uniform/Clothing Allowance	75	0	0	100	100	100
5144-000	Employee Assistance Administration	23	0	0	0	0	39
	<i>Personal Services Total</i>	14,266	0	5,646	26,023	23,636	103,859
6210-000	Office Supplies	82	164	131	100	100	100
6213-000	Public Relations	51,493	20,729	31,215	38,200	37,909	38,200
6217-000	Dues/Fees/Subscriptions	1,030	1,140	1,383	1,637	1,597	1,637
6218-000	Small Equipment Items	470	3,069	779	2,194	2,714	3,194
6219-000	Special Equipment	531	355	9,547	6,896	6,781	6,896
6246-000	Liability Insurance	4,415	4,415	4,640	4,640	4,884	4,884
6249-000	Leases/Rentals	438	580	0	0	0	0
6253-000	Contract Service	95,136	33,365	60,468	66,800	66,308	67,450
6261-000	Telephone Services	61	17	34	0	13	660
6264-000	Printing/Binding	1,775	1,427	786	1,500	4,127	1,500
	<i>Operating & Maintenance Total</i>	155,431	65,261	108,983	121,967	124,433	124,521
7012-000	Facility Services Transfer	3,591	0	0	0	0.00	0
	<i>Interfund Loans & Transfers Total</i>	3,591	0	0	0	0.00	0
COMMUNITY EVENTS EXPENDITURES TOTAL		173,288	65,261	114,628	147,990	148,069	228,380

General Fund Detail Budget

TOWN OF WINDSOR							GENERAL FUND - 01	
ACCT NO	ACCOUNT NAME	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 PROJ.	2019 BUDGET	
FORESTRY EXPENDITURES - 450								
5111-000	Wages / Full Time	108,816	112,884	143,747	151,116	156,137	154,194	
5112-000	Wages / Part Time	24,468	30,625	22,543	0	0	0	
5113-000	Wages / Seasonal	0	0	0	27,860	12,800	27,860	
5121-000	Wages / Over Time	1,693	2,300	3,240	2,500	4,320	3,200	
5122-000	On Call Time	62	187	633	576	1,401	3,150	
5114-000	Merit Pay	0	0	0	4,533	0	8,203	
5126-000	Short Term Disability	124	128	205	249	249	256	
5127-000	Long Term Disability	481	508	624	703	712	724	
5128-000	Vision Insurance	244	242	437	245	471	245	
5130-000	FICA-Med	1,913	2,148	2,395	2,705	2,391	2,851	
5131-000	FICA	8,178	9,187	10,243	11,568	10,222	12,190	
5132-000	Medical Insurance	28,257	31,043	37,805	42,561	41,878	42,974	
5133-000	Employee Retirement	5,380	6,947	6,853	8,767	8,217	9,744	
5134-000	Unemployment Insurance	402	446	512	560	512	590	
5135-000	Worker's Compensation Insurance	5,218	5,581	5,459	4,723	5,162	3,849	
5136-000	Dental Insurance	2,265	2,216	2,727	3,132	3,079	3,161	
5137-000	Staff Development	1,188	1,256	1,758	2,270	2,170	2,095	
5138-000	Life Insurance	263	276	340	383	388	395	
5141-000	Uniform/Clothing Allowance	790	748	1,200	1,320	1,320	1,320	
5144-000	Employee Assistance Administration	78	78	104	117	117	117	
	<i>Personal Services Total</i>	189,818	206,800	240,824.28	265,887	251,543	277,117	
6210-000	Office Supplies	585	495	468	500	499	500	
6213-000	Public Relations	33	191	63	500	350	500	
6214-000	Board Development	15	0	12	75	75	0	
6216-000	Reference Books/Materials	213	112	96	300	300	150	
6217-000	Dues/Fees/Subscriptions	471	434	1,142	605	620	610	
6218-000	Small Equipment Items	4,825	6,666	5,478	8,140	7,564	5,740	
6222-000	Chemicals	0	0	0	250	0	250	
6225-000	Tree Mitigation Services	0	0	0	0	0	10,000	
6227-000	Right of Way Trees	13,910	5,860	14,100	11,600	11,600	3,000	
6228-000	Tree Maintenance	14,490	24,148	19,872	23,700	23,150	6,250	
6241-000	Land Maintenance	3,926	14,594	12,599	27,000	22,821	18,045	
6246-000	Liability Insurance	9,664	10,209	10,349	12,412	11,687	14,591	
6247-000	Safety Expenses	0	0	0	300	150	300	
6249-000	Leases/Rentals	4,350	1,633	2,600	7,400	3,284	4,600	
6253-000	Contract Service	5,550	250	0	0	0	24,600	
6261-000	Telephone Services	1,320	1,282	1,794	1,980	1,980	1,980	
6264-000	Printing/Binding	0	0	98	200	106	200	
6282-000	Tree Board Expenses	19,225	18,852	12,368	20,500	19,079	12,405	
6289-000	Credit Card Processing Fees	0	0	0	0	0	0	
	<i>Operating & Maintenance Total</i>	78,578	84,725	81,040	115,462	103,264	103,721	
7010-000	Fleet Transfer	50,415	50,415	30,653	28,784	28,784	40,260	
	<i>Interfund Loans & Transfers Total</i>	50,415	50,415	30,653	28,784	28,784	40,260	
FORESTRY EXPENDITURES TOTAL		318,811	341,940	352,517	410,133	383,591	421,098	

General Fund Detail Budget

TOWN OF WINDSOR		GENERAL FUND - 01					
ACCT NO	ACCOUNT NAME	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 PROJ.	2019 BUDGET
RECREATION EXPENDITURES- 451							
5111-000	Wages / Full Time	304,455	385,835	426,940	450,347	438,504	450,665
5112-000	Wages / Part Time	222,629	190,754	218,074	120,617	87,282	57,255
5113-000	Wages / Seasonal	0	0	0	225,582	232,805	85,532
5121-000	Wages / Over Time	290	629	1,357	500	2,064	500
5114-000	Merit Pay	0	0	0	11,912	0	31,547
5126-000	Short Term Disability	0	242	374	387	352	409
5127-000	Long Term Disability	1,376	1,671	1,959	2,006	1,944	2,096
5128-000	Vision Insurance	550	775	992	1,093	874	863
5130-000	FICA-Med	7,493	8,234	9,016	11,730	9,967	9,070
5131-000	FICA	32,040	35,206	38,550	50,155	42,617	38,781
5132-000	Medical Insurance	67,238	93,727	108,750	122,219	109,127	115,728
5133-000	Employee Retirement	15,512	16,417	22,048	24,540	24,249	28,713
5134-000	Unemployment Insurance	1,628	1,665	1,942	2,427	2,128	1,876
5135-000	Worker's Compensation Insurance	16,556	19,164	21,163	21,018	23,497	12,546
5136-000	Dental Insurance	5,205	6,206	7,462	8,598	6,943	7,313
5137-000	Staff Development	5,067	4,513	10,086	4,475	4,474	11,250
5138-000	Life Insurance	750	915	1,071	1,095	1,060	1,142
5141-000	Uniform/Clothing Allowance	1,565	1,800	0	1,800	1,800	1,800
5144-000	Employee Assistance Administration	194	308	340	350	339	350
	<i>Personal Services Total</i>	682,548	768,062	870,124	1,060,852	990,026	857,437
6210-000	Office Supplies	3,632	5,491	4,517	5,500	5,458	5,500
6213-000	Public Relations	9,373	6,502	2,525	12,500	12,285	11,200
6216-000	Reference Books/Materials	187	49	290	200	186	200
6217-000	Dues/Fees/Subscriptions	64,732	60,722	113,555	87,731	111,578	128,905
6218-000	Small Equipment Items	10,613	14,918	14,989	33,650	32,277	18,630
6219-000	Special Equipment/Program Supplies	100,632	115,683	108,617	138,911	134,058	98,384
6236-000	Ball Field Maintenance/ Baseball	33,702	44,760	43,898	62,200	60,246	0
6245-000	Travel/Mileage	423,27	375	450	450	300	450
6246-000	Liability Insurance	6,391	8,557	7,563	8,208	7,206	9,562
6253-000	Contract Service	252,434	271,162	190,570	226,148	229,974	271,952
6261-000	Telephone Services	2,961	3,030	3,222	1,899	3,249	1,899
6263-000	Postage	1,590	2,493	1,198	825	939	825
6264-000	Printing/Binding	13,706	8,035	3,152	8,000	7,999	8,000
6273-000	Tours/Admissions	20,928	13,906	7,008	17,814	11,418	9,170
6289-000	Credit Card Processing Fee	0	0	36,237	0	46,806	50,000
	<i>Operating & Maintenance Total</i>	521,306	555,684	537,789	604,035	663,978	614,676
7373-000	Transfer to CRC	387,000	387,000	387,000	0	0	0
7010-000	Fleet Transfer	60,969	60,969	29,350	27,737	27,737	37,291
7011-000	Information Tech Transfer	56,770	58,354	73,520	140,528	141,028	58,681
	<i>Interfund Loans & Transfers Total</i>	504,739	506,323	489,870	168,265	168,765	95,972
RECREATION EXPENDITURES TOTAL		1,708,593	1,830,069	1,897,783	1,833,152	1,822,769	1,568,085

General Fund Detail Budget

TOWN OF WINDSOR							GENERAL FUND - 01
ACCT NO	ACCOUNT NAME	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 PROJ.	2019 BUDGET
AQUATICS/SWIMMING POOL EXPENDITURES - 452							
5112-000	Wages / Part Time	110,971	144,150	162,057	12,727	63,077	18,719
5121-000	Wages / Over Time	519	774	0	1,200	450	1,400
5113-000	Wages / Seasonals	0	0	0	207,960	202,115	194,384
5130-000	FICA-Med	1,584	2,105	2,350	3,217	2,760	3,110
5131-000	FICA	6,913	9,002	10,047	13,757	11,804	13,299
5134-000	Unemployment Insurance	328	301	486	666	571	644
5135-000	Workers Compensation Insurance	5,690	5,368	3,432	5,823	6,365	5,275
5137-000	Staff Development	1,285	753	2,022	1,780	2,162	1,600
5141-000	Uniform/Clothing Allowance	3,599	3,971	3,243	2,735	2,705	2,605
	<i>Personal Services Total</i>	130,890	166,424	183,637	249,864	292,010	241,036
6210-000	Office Supplies	187	190	433	400	406	0
6213-000	Public Relations	0	0	120	0	166	0
6216-000	Reference Books/Materials	1,053	678	595	900	730	300
6217-000	Dues/Fees/Subscriptions	1,723	2,126	3,815	1,560	1,739	3,325
6218-000	Small Equipment Items	6,673	1,964	9,699	16,800	16,706	17,900
6219-000	Special Equipment	4,746	4,987	5,922	10,595	10,432	11,113
6222-000	Chemicals	10,844	10,888	14,210	14,000	14,000	13,000
6229-000	Maintenance Supplies	58	0	0	200	200	200
6230-000	Playground Equipment Repair	0	0	227	500	397	500
6232-000	Building Repair/Maintenance	0	0	720	0	0	0
6240-000	Equipment Repairs	1,805	1,419	1,724	4,700	9,923	7,700
6245-000	Travel/Mileage	0	75	0	0	0	0
6246-000	Liability Insurance	10,870	11,482	12,425	13,960	13,145	16,263
6247-000	Safety Expense	0	0	0	1,000	1,000	1,000
6248-000	Signs	0	0	596	290	150	290
6253-000	Contract Services	2,481	2,584	5,680	12,200	12,185	6,200
6260-000	Utilities	13,642	10,149	12,407	12,000	11,999	12,000
6261-000	Telephone Services	1,477	1,526	1,553	4,400	4,400	4,400
6289-000	Credit Card Processing Fees	0	0	0	0	0	0
	<i>Operating & Maintenance Total</i>	55,559	48,068	70,127	93,505	97,579	94,191
7010-000	Fleet Transfer	0	0	0	1,743	1,743	1,743.00
7012-000	Facility Services Transfer	1,381	699	634	670	670	0
	<i>Interfund Loans & Transfers Total</i>	1,381	699	634	2,413	2,413	1,743.00
AQUATICS/SWIMMING POOL EXPENDITURES TOTAL		187,830	215,191	254,399	345,782	392,002	336,970

General Fund Detail Budget

TOWN OF WINDSOR		GENERAL FUND - 01					
ACCT NO	ACCOUNT NAME	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 PROJ.	2019 BUDGET
OPEN SPACE & TRAILS EXPENDITURES - 453							
5111-000	Wages / Full Time	0	0	0	84,315	85,149	86,222
5121-000	Wages / Over Time	0	0	0	0	428	210
5113-000	Wages / Seasonals	0	0	0	11,980	7,997	13,930
5122-000	On Call Time	0	0	0	0	0	0
5114-000	Merit Pay	0	0	0	2,529	0	6,036
5126-000	Short Term Disability	0	0	0	0	0	0
5127-000	Long Term Disability	0	0	0	392	393	401
5128-000	Vision Insurance	0	0	0	112	110	117
5130-000	FICA-Med	0	0	0	1,433	1,345	1,543
5131-000	FICA	0	0	0	6,127	5,752	6,597
5132-000	Medical Insurance	0	0	0	15,261	14,978	15,409
5133-000	Employee Retirement	0	0	0	5,211	5,109	5,535
5134-000	Unemployment Insurance	0	0	0	296	288	319
5135-000	Workers Compensation Insurance	0	0	0	2,541	2,777	2,117
5136-000	Dental Insurance	0	0	0	855	838	863
5137-000	Staff Development	0	0	0	0	3,279	2,810
5138-000	Life Insurance	0	0	0	213	214	218
5141-000	Uniform/Clothing Allowance	0	0	0	445	370	445
5144-000	Employee Assistance Administration	0	0	0	39	33	39
	<i>Personal Services Total</i>	0	0	0	131,751	129,061	142,812
6210-000	Office Supplies	0	0	0	0	0	650
6213-000	Public Relations	0	0	0	0	0	3,450
6214-000	Board Development	0	0	0	0	0	10,300
6216-000	Reference Books/Materials	0	0	0	0	0	3,225
6217-000	Dues/Fees/Subscriptions	0	0	0	0	0	10,486
6218-000	Small Equipment Items	0	0	0	0	0	2,200
6222-000	Chemicals	0	0	0	0	0	150
6224-000	Trash Services	0	0	0	0	0	2,280
6229-000	Maintenance Supplies	0	0	0	0	0	1,000
6241-000	Land Maintenance	0	0	0	0	0	13,600
6243-000	Weed Control	0	0	0	0	0	200
6245-000	Travel/Mileage	0	0	0	0	0	840
6247-000	Safety Expense	0	0	0	0	0	500
6248-000	Signs	0	0	0	0	0	4,570
6249-000	Leases/Rentals	0	0	0	0	0	150
6253-000	Contract Service	0	0	0	0	0	83,280
6261-000	Telephone Services	0	0	0	0	0	660
	<i>Operating & Maintenance Total</i>	0	0	0	0	0	137,541
OPEN SPACE & TRAILS EXPENDITURES TOTAL		0	0	0	131,751	129,061	280,353

General Fund Detail Budget

TOWN OF WINDSOR							GENERAL FUND - 01
ACCT NO	ACCOUNT NAME	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 PROJ.	2019 BUDGET
PARKS EXPENDITURES - 454							
5111-000	Wages / Full Time	432,490	413,080	448,219	490,041	373,012	509,320
5112-000	Wages / Part Time	49,434	91,396	101,633	0	3,186	0
5121-000	Wages / Over Time	6,051	6,895	6,453	6,000	16,197	10,000
5113-000	Wages / Seasonals	0	0	0	97,510	33,929	157,703
5122-000	On Call Time	679	705	1,431	1,280	3,529	6,300
5114-000	Merit Pay	0	0	0	11,308	0	34,935
5126-000	Short Term Disability	332	559	639	643	689	1,007
5127-000	Long Term Disability	1,683	1,835	2,029	2,158	1,566	2,368
5128-000	Vision Insurance	748	778	959	1,259	717	1,195
5130-000	FICA-Med	6,937	7,564	7,936	8,789	6,105	10,415
5131-000	FICA	29,660	32,343	33,933	37,581	26,104	44,532
5132-000	Medical Insurance	75,635	86,133	94,729	117,921	70,495	110,950
5133-000	Employee Retirement	15,921	18,464	22,782	21,389	12,243	28,035
5134-000	Unemployment Insurance	1,497	1,619	1,700	1,818	1,296	2,155
5135-000	Workers Compensation Insurance	18,095	15,789	18,630	15,504	16,946	14,101
5136-000	Dental Insurance	5,520	5,769	6,715	8,898	5,467	9,089
5137-000	Staff Development	5,424	6,501	15,605	15,449	9,530	8,860
5138-000	Life Insurance	893	956	1,116	1,180	853	1,281
5141-000	Uniform/Clothing Allowance	3,120	3,311	2,994	3,650	2,890	3,470
5144-000	Employee Assistance Administration	259	243	288	350	272	360
	<i>Personal Services Total</i>	654,377	693,939	767,792	842,727	585,027	956,076
6210-000	Office Supplies	1,132	820	2,541	1,400	3,528	1,400
6213-000	Public Relations	527	371	4,521	1,750	5,660	1,000
6214-000	Board Development	16,305	8,274	10,050	12,000	12,000	2,000
6216-000	Reference Books/Materials	83	0	0	875	512	200
6217-000	Dues/Fees/Subscriptions	2,572	5,071	8,713	7,947	9,987	1,475
6218-000	Small Equipment Items	11,234	14,803	15,631	14,014	10,600	14,285
6222-000	Chemicals	40	453	969	625	625	1,125
6224-000	Trash Services	14,011	18,348	17,573	22,020	22,885	20,220
6229-000	Maintenance Supplies	2,808	2,769	3,350	2,900	10,843	13,820
6230-000	Playground Equipment Repair	16,530	11,838	20,989	26,353	24,436	27,025
6232-000	Building Repairs/Maintenance	9,752	6,700	4,937	31,400	29,853	23,400
6235-000	Sprinkler Repairs	22,761	19,901	23,074	24,400	11,054	15,350
6236-000	Ball Field Maintenance	0	0	0	0	0	72,200
6241-000	Land Maintenance	39,745	48,826	66,639	70,545	59,817	31,745
6243-000	Weed Control	3,379	373	0	4,300	1,032	3,800
6244-000	Assessments	17,335	28,740	17,940	19,960	19,960	19,960
6245-000	Travel/Mileage	4,611	5,300	5,278	8,300	7,908	7,700
6246-000	Liability Insurance	17,920	19,930	19,774	23,014	21,671	26,910
6247-000	Safety Expense	0	0	0	2,244	2,117	1,344
6248-000	Signs	761	7,142	2,115	6,100	6,220	5,100
6249-000	Leases/Rentals	1,843	2,005	2,293	3,500	2,182	5,400
6253-000	Contract Service	170,944	64,558	42,651	35,600	59,837	114,212
6256-000	Publishing/Recording	157	89	0	500	500	500
6260-000	Utilities	71,743	97,874	98,711	67,000	83,404	90,000
6261-000	Telephone Services	4,631	7,905	5,009	6,480	6,865	6,480
6263-000	Postage	527	728	401	800	405	800
6264-000	Printing/Binding	83	0	97	400	220	400
6289-000	Credit Card Processing Fees	0	0	0	0	0	0
	<i>Operating & Maintenance Total</i>	431,434	372,815	373,258	394,427	414,121	507,851
7010-000	Fleet Transfer	185,244	185,244	90,387	144,889	144,889	155,690
7011-000	Information Tech Transfer	72,308	55,388	68,767	92,239	92,739	79,449
7012-000	Facility Services Transfer	3,737	4,546	0	0	0	0
	<i>Interfund Loans & Transfers Total</i>	261,289	245,178	159,154	237,128	237,628	235,139
PARKS EXPENDITURES TOTAL		1,347,100	1,311,932	1,300,204	1,474,282	1,236,777	1,699,066

General Fund Detail Budget

TOWN OF WINDSOR							GENERAL FUND - 01	
ACCT NO	ACCOUNT NAME	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 PROJ.	2019 BUDGET	
SAFETY/LOSS CONTROL EXPENDITURES - 455								
5111-000	Wages / Full Time	0	0	0	0	6,552	78,620	
5114-000	Merit Pay	0	0	0	0	0	5,503	
5127-000	Long Term Disability	0	0	0	0	31	366	
5128-000	Vision Insurance	0	0	0	0	17	205	
5130-000	FICA - Med	0	0	0	0	95	1,220	
5131-000	FICA	0	0	0	0	406	5,216	
5132-000	Medical Insurance	0	0	0	0	275	4,459	
5133-000	Employee Retirement	0	0	0	0	393	5,047	
5134-000	Unemployment Insurance	0	0	0	0	20	252	
5135-000	Workers Compensation Insurance	0	0	0	0	0	67	
5136-000	Dental Insurance	0	0	0	0	113	1,365	
5137-000	Staff Development	2,341	196	1,111	5,000	5,000	1,500	
5138-000	Life Insurance	0	0	0	0	17	198	
5144-000	Employee Assistance Administration	0	0	0	0	3	39	
	<i>Personal Services Total</i>	2,341	196	1,111	5,000	12,921	104,058	
6210-000	Office Supplies	0	0	0	0	0	1,000	
6216-000	Reference Books/Materials	0	0	0	0	0	1,500	
6217-000	Dues/Fees/Subscriptions	0	0	0	0	0	544	
6219-000	Special Equipment	0	3,589	1,903	2,750	1,795	2,500	
6245-000	Travel / Mileage	0	0	0	0	0	250	
6246-000	Liability Insurance	0	0	0	0	0	0	
6247-000	Safety Expense	2,503	299	1,659	0	7	5,000	
6263-000	Postage	0	0	0	0	0	250	
6264-000	Printing/Binding	0	0	0	1,200	1,200	1,200	
	<i>Operating & Maintenance Total</i>	2,503	3,888	3,562	3,950	3,002	12,244	
SAFETY/LOSS CONTROL EXPENDITURES TOTAL		4,844	4,084	4,673	8,950	15,922	116,302	

General Fund Detail Budget

TOWN OF WINDSOR		GENERAL FUND - 01					
ACCT NO	ACCOUNT NAME	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 PROJ.	2019 BUDGET
ART & HERITAGE EXPENDITURES - 456							
5111-000	Wages / Full Time	110,530	91,998	133,325	144,859	142,889	148,766
5112-000	Wages / Part Time	27,274	16,859	19,395	19,467	19,466	27,086
5113-000	Wages / Seasonals	0	0	0	6,096	6,095	6,096
5121-000	Wages - Over Time	0	0	16	0	48	0
5114-000	Merit Pay	0	0	0	4,346	0	7,277
5126-000	Short Term Disability	9	17	116	122	100	122
5127-000	Long Term Disability	512	419	575	674	610	692
5128-000	Vision Insurance	238	190	297	336	294	352
5130-000	FICA-Med	1,962	1,610	2,104	2,534	2,375	2,744
5131-000	FICA	8,391	6,884	8,997	10,836	10,154	11,732
5132-000	Medical Insurance	27,676	23,740	37,509	45,725	39,999	46,168
5133-000	Employee Retirement	1,509	5,077	5,642	8,065	6,898	7,346
5134-000	Unemployment Insurance	417	419	456	524	504	568
5135-000	Workers Compensation Insurance	282	240	207	182	199	166
5136-000	Dental Insurance	1,944	1,390	2,026	2,565	2,237	2,589
5137-000	Staff Development	2,839	1,451	3,149	4,750	4,716	4,000
5138-000	Life Insurance	280	223	314	368	333	378
5141-000	Uniform/Clothing Allowance	113	90	463	600	600	600
5144-000	Employee Assistance Administration	75	94	104	117	111	117
	<i>Personal Services Total</i>	184,052	150,699	214,695	252,166	237,630	266,799
6210-000	Office Supplies	678	490	402	0	0	0
6213-000	Public Relations	265	508	1,477	7,565	7,485	3,525
6216-000	Reference Books/Materials	37	204	26	600	593	600
6217-000	Dues/Fees/Subscriptions	390	471	240	880	835	1,014
6218-000	Small Equipment Items	491	0	1,555	800	799	2,300
6219-000	Special Equipment	1,648	5,473	5,963	13,873	13,768	15,143
6229-000	Maintenance Supplies	110	49	373	1,000	999	1,000
6232-000	Building Repairs/Maintenance	627	2,044	4,925	7,800	7,799	7,800
6245-000	Travel/Mileage	304	0	0	0	0	0
6246-000	Liability Insurance	12,031	12,709	12,884	15,451	14,549	18,000
6249-000	Leases/Rentals	843	1,315	6,668	5,550	5,550	9,350
6253-000	Contract Services	5,990	9,202	9,379	37,602	36,602	36,437
6256-000	Publishing/Recording	0	0	0	100	100	100
6260-000	Utilities	7,963	8,554	8,754	9,500	9,500	9,500
6261-000	Telephone Services	3,508	3,374	2,983	2,660	2,660	2,660
6263-000	Postage	110	178	177	200	200	200
6264-000	Printing/Binding	582	1,149	1,367	1,625	1,596	2,375
	<i>Operating & Maintenance Total</i>	35,577	45,719	57,174	105,206	103,036	110,004
7011-000	Information Tech Transfer	21,476	43,521	50,155	18,771	19,271	37,914
7012-000	Facility Services Transfer	6,521	7,735	2,832	1,374	1,374	0
	<i>Interfund Loans & Transfers Total</i>	27,997	51,256	52,987	20,145	20,645	37,914
ART & HERITAGE EXPENDITURES TOTAL		247,626	247,674	324,856	377,517	361,311	414,717

General Fund Detail Budget

TOWN OF WINDSOR							GENERAL FUND - 01	
ACCT NO	ACCOUNT NAME	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 PROJ.	2019 BUDGET	
TOWN HALL EXPENDITURES- 457								
6224-000	Trash Services	258	194	552	335	552	433	
6246-000	Liability Insurance	8,825	9,322	9,450	16,737	10,672	13,203	
6249-000	Leases & Rentals	0	0	0	175,000	0	0	
6260-000	Utilities	32,345	24,779	29,187	24,739	27,714	27,227	
6261-000	Telephone Services	10,235	10,180	10,113	10,102	9,915	10,069	
	<i>Operating & Maintenance Total</i>	51,663	44,475	49,302	226,913	48,853	50,931	
7010-000	Fleet Transfer	8,241	8,241	4,289	13,022	13,022	8,788	
7012-000	Facility Services Transfer	177,758	183,835	211,208	220,891	220,891	201,893	
	<i>Interfund Loans & Transfers Total</i>	185,999	192,076	215,497	233,913	233,913	210,681	
TOWN HALL EXPENDITURES TOTAL		237,662	236,551	264,799	460,826	282,766	261,613	
GENERAL FUND EXPENDITURES TOTAL		13,789,832	14,992,349	16,407,698	17,876,535	17,629,632	21,240,939	
GENERAL FUND Beginning Balance		8,174,221	8,755,162	9,562,733	10,585,754	11,025,567	12,582,672	
GENERAL FUND REVENUE		14,370,773	15,799,920	17,870,531	17,152,400	19,186,737	21,687,546	
Available Resources		22,544,995	24,555,083	27,433,264	27,738,154	30,212,304	34,270,218	
GENERAL FUND EXPENDITURES		13,789,832	14,992,349	16,407,698	17,876,535	17,629,632	21,240,939	
GENERAL FUND Ending Balance		8,755,162	9,562,733	11,025,567	9,861,619	12,582,672	13,029,279	

General Fund Detail Budget

TOWN OF WINDSOR							GENERAL FUND - 01	
ACCT NO	ACCOUNT NAME	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 PROJ.	2019 BUDGET	
EXPENDITURES BY CATEGORY								
	Personal Services Total	7,956,595	8,583,871	9,711,691	11,134,959	10,897,634	13,343,032	
	Operating & Maintenance Total	3,211,695	3,249,402	3,602,762	4,154,792	4,137,713	4,841,349	
	Debt Service & Transfers	2,621,542	3,159,077	3,093,244	2,586,784	2,594,284	3,056,559	
	TOTAL EXPENDITURES	13,789,832	14,992,349	16,407,698	17,876,535	17,629,632	21,240,939	
DEPARTMENTS/DIVISION SUMMARY								
410	Town Clerk/Customer Service	605,660	698,321	739,245	734,755	669,035	892,049	
411	Mayor & Town Board	515,875	1,093,051	1,093,867	653,131	725,645	694,804	
412	Municipal Court	18,337	18,543	16,677	20,848	20,720	21,171	
413	Town Manager	412,817	470,074	431,610	375,472	406,729	364,575	
415	Finance	632,506	696,128	789,999	816,538	806,109	985,534	
416	Human Resources	359,745	406,420	501,822	608,590	588,304	567,591	
417	Communications	0	0	162,981	298,874	257,204	368,368	
418	Legal Services	368,967	398,525	502,199	454,750	451,447	521,739	
419	Planning	616,909	609,829	804,765	722,623	684,527	1,016,920	
420	Economic Development	402,219	458,923	372,733	351,593	339,010	502,719	
421	Police	3,187,568	3,247,461	3,723,482	4,510,605	4,625,421	5,937,588	
428	Recycling	69,255	83,769	103,584	85,111	137,911	139,083	
429	Streets & Alleys	1,101,213	1,221,931	1,229,947	1,596,592	1,643,605	2,111,466	
430	Public Works	416,883	362,783	384,505	390,203	396,462	651,097	
431	Engineering	748,075	846,564	901,851	909,223	965,702	999,346	
433	Community Events	173,288	65,261	114,628	147,990	148,069	228,380	
432	Cemetery	108,050	127,326	134,570	157,242	139,534	140,305	
450	Forestry	318,811	341,940	352,517	410,133	383,591	421,098	
451	Outdoor Recreation Programs	1,708,593	1,830,069	1,897,783	1,833,152	1,822,769	1,568,085	
452	Aquatics/Swimming Pool	187,830	215,191	254,399	345,782	392,002	336,970	
453	Open Space & Trails	0	0	0	131,751	129,061	280,353	
454	Parks	1,347,100	1,311,932	1,300,204	1,474,282	1,236,777	1,699,066	
455	Safety/Loss Control	4,844	4,084	4,673	8,950	15,922	116,302	
456	Art & Heritage	247,626	247,674	324,856	377,517	361,311	414,717	
457	Town Hall	237,662	236,551	264,799	460,826	282,766	261,613	
	SUMMARY TOTAL	13,789,832	14,992,349	16,407,698	17,876,535	17,629,632	21,240,939	

General Fund Detail Budget

<i>TOWN OF WINDSOR</i>							GENERAL FUND - 01
ACCT NO	ACCOUNT NAME	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 PROJ.	2019 BUDGET

Park Improvement Fund Detail Budget

TOWN OF WINDSOR		PARK IMPROVEMENT FUND - 02					
ACCT NO	ACCOUNT NAME	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 PROJ.	2019 BUDGET
PARK IMPROVEMENT FUND REVENUE - 02							
4001-000	<i>Beginning Fund Balance</i>	2,845,411	2,651,229	5,693,369	7,526,095	8,051,605	9,029,683
4316-000	Larimer County Open Space Tax	150,665	178,219	222,332	170,599	163,133	187,895
4353-000	Cash In Lieu of Park Land	0	0	331,063	0	0	0
4358-000	Community Park Fees	397,923	929,572	1,185,746	767,053	444,656	0
4364-000	Interest Income	454	775	1,373	894	1,498	1,215
4382-000	Park and Trail Development Fees	0	0	0	0	1,118,211	2,849,151
4387-000	Neighborhood Park Fees	609,732	1,990,065	1,758,363	1,341,780	1,120,839	0
PARK IMPROVEMENT FUND REVENUE TOTAL		1,158,774	3,098,631	3,498,876	2,280,327	2,848,337	3,038,261
AVAILABLE RESOURCES		4,004,185	5,749,861	9,192,245	9,806,422	10,899,942	12,067,944
PARK IMPROVEMENT FUND EXPENDITURES - 02							
POUDRE TRAIL - 454							
6253-440	Contract Services	9,000	9,000	0	0	0	0
<i>Operating & Maintenance Total</i>		9,000	9,000	0	0	0	0
POUDRE TRAIL TOTAL		9,000	9,000	0	0	0	0
DIAMOND VALLEY - 454							
8412-445	Site Improvements	0	0	48,662	3,600,000	0	0
8410-445	Land	0	0	0	0	0	0
<i>Capital Outlay Total</i>		0	0	48,662	3,600,000	0	0
DIAMOND VALLEY PARK TOTAL		0	0	48,662	3,600,000	0	0
VILLAGE EAST PARK - 454							
8412-446	Site Improvements	0	0	0	866,000	340,000	760,000
<i>Capital Outlay Total</i>		0	0	0	866,000	340,000	760,000
VILLAGE EAST PARK TOTAL		0	0	0	866,000	340,000	760,000
JACOBY FARM PARK - 454							
6267-448	Study Review/Consultant	0	0	16,419	0	0	0
<i>Operating & Maintenance Total</i>		0	0	16,419	0	0	0
JACOBY FARM PARK TOTAL		0	0	16,419	0	0	0
CROSSROADS PARK - 454							
8410-449	Land/Easements	0	0	0	0	1,301,190	0
<i>Capital Outlay Total</i>		0	0	0	0	1,301,190	0
CROSSROADS PARK TOTAL		0	0	0	0	1,301,190	0
MAIN PARK - 454							
8430-461	Playground Equipment	0	0	0	400,000	200,000	0
<i>Capital Outlay Total</i>		0	0	0	400,000	200,000	0
MAIN PARK TOTAL		0	0	0	400,000	200,000	0

Park Improvement Fund Detail Budget

TOWN OF WINDSOR		PARK IMPROVEMENT FUND - 02					
ACCT NO	ACCOUNT NAME	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 PROJ.	2019 BUDGET
BOARDWALK PARK - 454							
8412-462	Site Improvements	30,129	0	0	0	0	0
	<i>Capital Outlay Total</i>	30,129	0	0	0	0	0
BOARDWALK PARK TOTAL		30,129	0	0	0	0	0
CHIMNEY PARK - 454							
8430-463	Playground	0	0	0	0	0	0
	<i>Capital Outlay Total</i>	0	0	0	0	0	0
CHIMNEY PARK TOTAL		0	0	0	0	0	0
GENERAL SITE DEVELOPMENT - 454							
7373-467	Interfund Transfer	25,873	27,172	28,286	29,069	29,069	29,692
7377-467	Transfer to Water/NP Fund	0	0	919,824	0	0	0
	<i>Interfund Loans & Transfers Total</i>	25,873	27,172	948,110	29,069	29,069	29,692
GENERAL SITE DEVELOPMENT TOTAL		25,873	27,172	948,110	29,069	29,069	29,692
HIGHLAND MEADOWS PARK - 454							
6240-468	Equipment Repairs	0	0	127,449	0	0	0
	<i>Operating & Maintenance Total</i>	0	0	127,449	0	0	0
HIGHLAND MEADOWS PARK TOTAL		0	0	127,449	0	0	0
EASTMAN PARK - 454							
8412-470	Site Improvements	0	0	0	0	0	0
	<i>Capital Outlay Total</i>	0	0	0	0	0	0
EASTMAN PARK TOTAL		0	0	0	0	0	0
COYOTE GULCH PARK - 454							
8412-478	Site Improvements	1,287,954	20,319	0	0	0	0
	<i>Capital Outlay Total</i>	1,287,954	20,319	0	0	0	0
COYOTE GULCH PARK TOTAL		1,287,954	20,319	0	0	0	0
KYGER RESERVOIR - 454							
8412-485	Site Improvements	0	0	0	0	0	1,000,000
	<i>Capital Outlay Total</i>	0	0	0	0	0	1,000,000
KYGER RESERVOIR TOTAL		0	0	0	0	0	1,000,000
PARK IMPROVEMENT FUND EXPENDITURES TOTAL		1,352,956	56,491	1,140,640	4,895,069	1,870,259	1,789,692

Park Improvement Fund Detail Budget

TOWN OF WINDSOR		PARK IMPROVEMENT FUND - 02					
ACCT NO	ACCOUNT NAME	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 PROJ.	2019 BUDGET
BEGINNING FUND BALANCE		2,845,411	2,651,229	5,693,369	7,526,095	8,051,605	9,029,683
REVENUES		1,158,774	3,098,631	3,498,876	2,280,327	2,848,337	3,038,261
Available Resources		4,004,185	5,749,861	9,192,245	9,806,422	10,899,942	12,067,944
EXPENDITURES		1,352,956	56,491	1,140,640	4,895,069	1,870,259	1,789,692
ENDING FUND BALANCE		2,651,229	5,693,369	8,051,605	4,911,352	9,029,683	10,278,252
EXPENDITURES BY CATEGORY							
	Operating & Maintenance	9,000	9,000	143,868	0	0	0
	Debt Service & Transfers	25,873	27,172	948,110	29,069	29,069	29,692
	Capital Outlay	1,318,083	20,319	48,662	4,866,000	1,841,190	1,760,000
	TOTAL EXPENDITURES	1,352,956	56,491	1,140,640	4,895,069	1,870,259	1,789,692
DEPARTMENT SUMMARY							
454	Poudre Trail (440)	9,000	9,000	0	0	0	0
454	Covenant Park (443)	0	0	0	0	0	0
454	Founders Green Park (444)	0	0	0	0	0	0
454	Diamond Valley (445)	0	0	48,662	3,600,000	0	0
454	Village East Park (446)	0	0	0	866,000	340,000	760,000
454	Jacoby Farm Park (448)	0	0	16,419	0	0	0
454	Crossroads Park (449)	0	0	0	0	1,301,190	0
454	Open Space & Trails (453)	0	0	0	0	0	0
454	Main Park (461)	0	0	0	400,000	200,000	0
454	Boardwalk Park (462)	30,129	0	0	0	0	0
467	General Park Development	25,873	27,172	948,110	29,069	29,069	29,692
454	Highland Meadows Park (468)	0	0	127,449	0	0	0
454	Folkstone Park (469)	0	0	0	0	0	0
454	Eastman Park (470)	0	0	0	0	0	0
454	Highland Meadows #2 Park (471)	0	0	0	0	0	0
454	Windsor Highlands Park (472)	0	0	0	0	0	0
454	Brunner Farm Park (473)	0	0	0	0	0	0
454	Aberdour Circle Park (474)	0	0	0	0	0	0
454	Bison Ridge Park (475)	0	0	0	0	0	0
454	Poudre Heights Park (476)	0	0	0	0	0	0
454	Coyote Gulch Park (478)	1,287,954	20,319	0	0	0	0
454	Kyger Reservoir (485)	0	0	0	0	0	1,000,000
	SUMMARY TOTALS	1,352,956	56,491	1,140,640	4,895,069	1,870,259	1,789,692

Park Improvement Fund Detail Budget

TOWN OF WINDSOR		PARK IMPROVEMENT FUND - 02					
ACCT NO	ACCOUNT NAME	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 PROJ.	2019 BUDGET

Conservation Trust Fund Detail Budget

TOWN OF WINDSOR		CONSERVATION TRUST FUND - 03					
ACCT NO	ACCOUNT NAME	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 PROJ.	2019 BUDGET
CONSERVATION TRUST FUND REVENUE - 03							
4001-000	<i>Beginning Fund Balance</i>	558,982	725,672	720,132	918,847	921,863	1,057,835
4330-000	State Lottery Revenue	205,973	242,301	232,427	223,069	254,445	243,058
4334-464	Grants	0	10,000	101,696	250,000	81,505	1,023,049
4364-000	Interest Income	153	468	891	468	1,507	955
CONSERVATION TRUST FUND REVENUE TOTAL		206,126	252,769	335,014	473,537	337,457	1,267,062
AVAILABLE RESOURCES		765,108	978,441	1,055,146	1,392,384	1,259,320	2,324,897
CONSERVATION TRUST FUND EXPENDITURES - 03							
POUDRE TRAIL - 454							
6241-440	Land Maintenance	0	0	0	100,000	100,000	105,000
6253-440	Contract Service	9,000	9,000	18,000	18,000	18,000	18,000
<i>Operating & Maintenance Total</i>		9,000	9,000	18,000	118,000	118,000	123,000
8412-440	Site Improvements	12,521	67,996	2,756	0	0	0
<i>Capital Outlay Total</i>		12,521	67,996	2,756	0	0	0
POUDRE TRAIL TOTAL		21,521	76,996	20,756	118,000	118,000	123,000
WINDSOR TRAIL SYSTEM - 454							
6267-441	Study Review/Consultant	0	1,813	0	0	0	0
6274-464	Grant Administration	0	0	101,696	250,000	81,505	1,023,049
<i>Operating & Maintenance Total</i>		0	1,813	101,696	250,000	81,505	1,023,049
8410-441	Land	0	0	0	40,000	0	75,000
8412-441	Site Improvements	17,915	179,500	10,831	215,000	1,980	0
<i>Capital Outlay Total</i>		17,915	179,500	10,831	255,000	1,980	75,000
WINDSOR LAKE TRAIL TOTAL		17,915	181,312	112,527	505,000	83,485	1,098,049
CONSERVATION TRUST FUND EXPENDITURES TOTAL		39,436	258,309	133,283	623,000	201,485	1,221,049

Conservation Trust Fund Detail Budget

TOWN OF WINDSOR						CONSERVATION TRUST FUND - 03	
ACCT NO	ACCOUNT NAME	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 PROJ.	2019 BUDGET
BEGINNING FUND BALANCE		558,982	725,672	720,132	918,847	921,863	1,057,835
REVENUE		206,126	252,769	335,014	473,537	337,457	1,267,062
Available Resources		765,108	978,441	1,055,146	1,392,384	1,259,320	2,324,897
EXPENDITURES		39,436	258,309	133,283	623,000	201,485	1,221,049
ENDING FUND BALANCE		725,672	720,132	921,863	769,384	1,057,835	1,103,848
EXPENDITURES BY CATEGORY							
	Operating & Maintenance	9,000	10,813	119,696	368,000	199,505	1,146,049
	Debt Service & Transfers	0	0	0	0	0	0
	Capital Outlay	30,436	247,496	13,587	255,000	1,980	75,000
	TOTAL EXPENDITURES	39,436	258,309	133,283	623,000	201,485	1,221,049
DEPARTMENT SUMMARY							
454	Poudre Trail (440)	21,521	76,996	20,756	118,000	118,000	123,000
454	Windsor Trail System (441)	17,915	181,312	10,831	255,000	1,980	75,000
454	Great Western Trail (464)	0	0	101,696	250,000	81,505	1,023,049
454	Kodak Watchable Wildlife OS (442)	0	0	0	0	0	0
454	Open Space (453)	0	0	0	0	0	0
	SUMMARY TOTAL	39,436	258,309	133,283	623,000	201,485	1,221,049

Capital Improvement Fund Detail Budget

ACCT NO	ACCOUNT NAME	CAPITAL IMPROVEMENT FUND - 04					
		2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 PROJ.	2019 BUDGET
CAPITAL IMPROVEMENT FUND REVENUE - 04							
4001-000	<i>Beginning Fund Balance</i>	9,436,231	12,259,069	14,794,456	14,521,964	12,947,137	16,918,759
4313-000	Sales Tax	3,118,846	3,306,287	3,722,541	3,356,415	4,222,647	4,433,780
4317-000	Severance Tax	549,525	291,350	238,014	359,630	332,523	287,296
4318-000	Construction Use Tax	1,908,024	3,171,489	3,063,714	2,744,542	3,045,041	3,093,415
4319-000	Traffic Impact Fee	972,584	1,735,957	2,273,489	2,500,626	3,202,124	3,299,109
4334-000	Grants	0	94,988	0	200,000	200,000	1,000,000
4334-901	Grants Bridge	109,528	0	0	0	0	0
4334-904	Grants RR Quiet Zone	534,247	2,752,654	0	0	0	0
4334-910	Grants Public Works Facility	0	25,500	352,760	0	0	0
4335-000	Police Dept Grants	6,000	2,134	1,420	3,600	30,596	2,500
4336-000	Museum Grants	0	29,998	0	0	0	0
4342-000	I-25 Landowner Fees	0	0	0	0	0	0
4340-911	Cost Sharing / Crossroads Extension	0	0	0	155,000	155,000	0
4361-000	Gas & Oil Drilling Royalties	264,101	2,181,120	718,477	949,500	1,773,115	1,557,570
4362-000	Mineral Lease Revenue	1,042	0	0	0	0	0
4364-000	Interest Income	146,657	178,713	256,871	178,741	352,302	262,629
4367-000	Donations/Sponsorships	0	5,000	0	0	0	0
4370-000	Developer Contributions	1,623,074	3,720,955	4,966,439	0	0	0
4368-000	Miscellaneous Income	12,561	0	0	0	0	0
4378-000	Transfer from Storm Drainage Fund/Loan	0	102,381	102,381	102,382	102,382	102,382
4371-000	Transfer from General Fund/PW Facility	73,625	583,248	583,248	0	0	0
4381-000	Sale of Fixed Assets	0	0	0	0	0	998,559
CAPITAL IMPROVEMENT FUND REVENUE TOTAL		9,319,814	18,181,774	16,279,353	10,550,436	13,415,730	15,037,239
AVAILABLE RESOURCES		18,756,045	30,440,843	31,073,809	25,072,400	26,362,867	31,955,998

Capital Improvement Fund Detail Budget

ACCT NO	ACCOUNT NAME	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	CAPITAL IMPROVEMENT FUND - 04	
						2018 PROJ.	2019 BUDGET
CAPITAL IMPROVEMENT FUND EXPENDITURES - 04							
TOWN CLERK/CUSTOMER SERVICE - 410							
6218-000	Small Equipment	916	2,242	0	1,607	1,607	10,050
	<i>Small Equipment Total</i>	916	2,242	0	1,607	1,607	10,050
TOWN CLERK/CUSTOMER SERVICE TOTAL		916	2,242	0	1,607	1,607	10,050
MAYOR & TOWN BOARD - 411							
6270-000	Outside Agency Funding	0	147,082	300,000	2,190,000	400,000	2,140,000
6270-375	Outside Agency Funding/Transportation	0	0	0	0	0	1,000,000
	<i>Operating & Maintenance Total</i>	0	147,082	300,000	2,190,000	400,000	3,140,000
7302-000	Administration Exp Transfer/Gen Fund	0	0	0	0	0	434,156
7373-000	Transfer to Water Fund	65,833	65,833	65,833	65,833	65,833	65,833
7811-000	IT Capital Contribution	0	125,004	0	0	0	0
	<i>Interfund Loans & Transfers Total</i>	570,647	190,837	65,833	65,833	65,833	499,989
MAYOR & TOWN BOARD TOTAL		570,647	337,919	365,833	2,255,833	465,833	3,639,989
TOWN MANAGER - 413							
6218-000	Small Equipment	2,795	804	6,547	0	0	3,000
	<i>Small Equipment Total</i>	2,795	804	6,547	0	0	3,000
TOWN MANAGER TOTAL		2,795	804	6,547	0	0	3,000
FINANCE Department - 415							
6218-000	Small Equipment	1,183	0	3,186	0	0	0
	<i>Small Equipment Total</i>	1,183	0	3,186	0	0	0
7811-000	IT Capital Contribution	0	150,000	174,996	0	0	632,500
	<i>Interfund Loans & Transfers Total</i>	0	150,000	174,996	0	0	632,500
FINANCE DEPARTMENT TOTAL		1,183	150,000	178,182	0	0	632,500
HUMAN RESOURCES Department - 416							
6218-000	Small Equipment	0	0	0	825	0	600
	<i>Small Equipment Total</i>	0	0	0	825	0	600
HUMAN RESOURCES DEPARTMENT TOTAL		0	0	0	825	0	600
PLANNING Department - 419							
6267-000	Study Review/Consultant	0	0	0	0	0	180,000
6218-000	Small Equipment	5,210	3,400	0	2,000	500	0
	<i>Small Equipment Total</i>	5,210	3,400	0	2,000	500	180,000
7811-000	IT Capital Contribution	0	2,604	0	0	0	15,000
	<i>Interfund Loans & Transfers Total</i>	0	2,604	0	0	0	15,000
PLANNING DEPARTMENT TOTAL		5,210	12,897	0	2,000	500	195,000

Capital Improvement Fund Detail Budget

ACCT NO	ACCOUNT NAME	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	CAPITAL IMPROVEMENT FUND - 04	
						2018 PROJ.	2019 BUDGET
ECONOMIC DEVELOPMENT Department - 420							
6218-000	Small Equipment Items	1,701	585	0	0	0	1,000
	<i>Small Equipment Total</i>	1,701	585	0	0	0	1,000
ECONOMIC DEVELOPMENT DEPARTMENT TOTAL		1,701	585	0	0	0	1,000
POLICE Department - 421							
6218-000	Small Equipment Items	46,608	8,731	55,679	51,920	53,368	42,615
6218-xxx	Small Equipment Items/Radio Tower	0	0	0	0	0	177,902
	<i>Small Equipment Total</i>	46,608	8,731	55,679	51,920	53,368	220,517
6232-000	Building Repairs/Maintenance	6,108	2,455	0	0	0	0
	<i>Operating & Maintenance Total</i>	6,108	2,455	0	0	0	0
7352-000	Principal Exp-Lease/Purch	145,080	145,080	145,080	145,080	145,080	145,080
7810-000	Fleet Capital Contribution	110,000	0	219,996	85,000	85,000	304,000
	<i>Interfund Loans & Transfers Total</i>	255,080	145,080	365,076	230,080	230,080	449,080
8431-000	Furniture/Fixtures	0	0	0	22,500	22,478	0
8440-000	Machinery & Equipment	0	0	0	31,987	58,983	77,000
	<i>Capital Outlay Total</i>	0	0	0	54,487	81,461	77,000
POLICE DEPARTMENT TOTAL		307,797	156,267	420,755	336,487	364,909	746,597
RECYCLING - 428							
8440-000	Machinery & Equipment	22,301	0	0	0	0	0
	<i>Capital Outlay Total</i>	22,301	0	0	0	0	0
RECYCLING DEPARTMENT TOTAL		22,301	0	0	0	0	0

Capital Improvement Fund Detail Budget

ACCT NO	ACCOUNT NAME	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	CAPITAL IMPROVEMENT FUND - 04	
						2018 PROJ.	2019 BUDGET
STREETS - 429							
6218-000	Small Equipment Items	13,301	7,976	0	0	0	0
	<i>Small Equipment Total</i>	13,301	7,976	0	0	0	0
6419-000	Impact Fee Reimburse Reserve O&M	0	0	0	470,000	530,016	1,900,000
6241-000	Land Maintenance	38,300	0	52,038	0	0	75,000
6242-000	Street Repair/Maintenance	503,222	812,134	1,054,905	1,544,333	1,518,349	2,825,964
6267-000	Study Review/Consultant	14,991	0	42,357	440,000	367,849	65,000
6278-000	Street Repair Pavement Mgmt	1,193,180	1,415,173	2,353,176	1,854,000	1,750,000	1,909,620
	<i>Operating & Maintenance Total</i>	1,749,693	2,227,307	3,502,476	4,308,333	4,166,214	6,775,584
7810-000	Fleet Capital Contribution	0	0	0	91,500	91,500	100,000
7234-000	Developer Reimbursements	1,623,074	0	4,966,439	0	0	0
	<i>Interfund Loans & Transfers Total</i>	1,623,074	0	4,966,439	91,500	91,500	100,000
8410-000	Land	1,000	2,018	2,075	0	0	0
8419-000	Impact Fee Reimburse Reserve	84,911	2,913,065	1,132,822	2,440,000	2,524,947	4,796,000
8440-000	Machinery & Equipment	280,496	0	0	0	0	100,000
8445-000	Street Improvements	217,596	4,484,189	751,937.34	1,447,100	785,041	1,835,000
8445-901	Street Improvements-WCR21 Bridge	255,672	0	0	0	0	0
8445-903	I-25/SH392 Enhancements	60,378	0	0	0	0	0
8445-904	Street Improvements-RR Quiet Zone	515,567	2,988,541	116,730	0	0	0
	<i>Capital Outlay Total</i>	1,415,618	10,387,812	2,003,565	3,887,100	3,309,987	6,731,000
STREETS TOTAL		4,801,686	12,623,095	10,472,480	8,286,933	7,567,702	13,606,584

Capital Improvement Fund Detail Budget

ACCT NO	ACCOUNT NAME	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	CAPITAL IMPROVEMENT FUND - 04	
						2018 PROJ.	2019 BUDGET
PUBLIC WORKS Department - 430							
6218-000	Small Equipment	0	289	0	0	0	2,000
	<i>Small Equipment Total</i>	0	289	0	0	0	2,000
8420-000	Buildings & Structures	171,420	0	0	0	0	0
8420-910	Buildings & Structures/Public Wks Facility	0	1,149,006	5,811,875	0	2,404	0
8431-000	Furniture & Fixtures	5,989	0	0	0	0	0
	<i>Capital Outlay Total</i>	177,408	1,149,006	5,811,875	0	2,404	0
PUBLIC WORKS DEPARTMENT TOTAL		177,408	1,149,294	5,811,875	0	2,404	2,000
ENGINEERING Department - 431							
6218-000	Small Equipment	0	606	0	0	0	1,100
	<i>Small Equipment & Computer Total</i>	0	606	0	0	0	1,100
7810-000	Fleet Capital Contribution	0	30,000	0	0	0	0
7811-000	IT Capital Contribution	0	5,196	0	0	0	0
	<i>Interfund Loans & Transfers Total</i>	0	35,196	0	0	0	0
8431-000	Furniture & Fixtures	0	7,163	0	0	5,700	0
	<i>Capital Outlay Total</i>	0	7,163	0	0	5,700	0
ENGINEERING DEPARTMENT TOTAL		0	42,965	0	0	5,700	1,100
CEMETERY - 432							
6267-000	Study Review/Consultant	31,372	0		0	0	0
	<i>Operating & Maintenance Total</i>	31,372	0	0	0	0	0
7811-000	IT Capital Contribution	0	0	0	0	0	40,000
	<i>Interfund Loans & Transfers Total</i>	0	0	0	0	0	40,000
8412-000	Site Improvements	19,144	306,275	0	0	0	0
	<i>Capital Outlay Total</i>	19,144	306,275	0	0	0	0
CEMETERY TOTAL		50,517	306,275	0	0	0	40,000
COMMUNITY EVENTS - 433							
6218-000	Small Equipment Items	0	0	0	0	0	3,000
	<i>Operating & Maintenance Total</i>	0	0	0	0	0	3,000
8440-000	Machinery & Equipment	0	0	0	0	0	7,500
	<i>Capital Outlay Total</i>	0	0	0	0	0	7,500
COMMUNITY EVENTS TOTAL		0	0	0	0	0	10,500

Capital Improvement Fund Detail Budget

ACCT NO	ACCOUNT NAME	CAPITAL IMPROVEMENT FUND - 04					
		2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 PROJ.	2019 BUDGET
DIAMOND VALLEY PARK - 454							
8412-445	Site Improvements	39	29,091	0	0	0	0
	<i>Capital Outlay Total</i>	39	29,091	0	0	0	0
DIAMOND VALLEY TOTAL		39	29,091	0	0	0	0
RECREATION - 451							
6218-000	Small Equipment Items	47,272	14,386	25,442	29,350	29,350	15,000
	<i>Small Equipment Total</i>	47,272	14,386	25,442	29,350	29,350	15,000
7810-000	Fleet Capital Contribution	0	0	0	24,000	24,000	0
	<i>Interfund Loans & Transfers Total</i>	0	0	0	24,000	24,000	0
8440-000	Machinery & Equipment	0	0	0	0	0	16,000
	<i>Capital Outlay Total</i>	0	0	0	0	0	16,000
RECREATION TOTAL		47,272	14,386	25,442	53,350	53,350	31,000
CHIMNEY PARK MUNICIPAL POOL - 452							
6218-000	Small Equipment Items	1,810	3,625	7,038	33,000	32,982	2,000
	<i>Small Equipment Total</i>	1,810	3,625	7,038	33,000	32,982	2,000
8412-000	Site Improvements	26,456	0	0	0	0	0
8440-000	Machinery & Equipment	0	6,754	0	0	0	0
	<i>Capital Outlay Total</i>	26,456	6,754	0	0	0	0
CHIMNEY PARK MUNICIPAL POOL TOTAL		28,266	10,379	7,038	33,000	32,982	2,000
OPEN SPACE & TRAILS - 453							
6218-000	Small Equipment Items	0	0	0	0	0	14,500
	<i>Small Equipment Total</i>	0	0	0	0	0	14,500
OPEN SPACE & TRAILS TOTAL		0	0	0	0	0	14,500

Capital Improvement Fund Detail Budget

ACCT NO	ACCOUNT NAME	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	CAPITAL IMPROVEMENT FUND - 04	
						2018 PROJ.	2019 BUDGET
PARKS - 454							
6218-000	Small Equipment Items	11,111	9,994	10,230	18,500	16,000	0
	<i>Small Equipment Total</i>	11,111	9,994	10,230	18,500	16,000	0
6232-000	Building Repairs/Maintenance	0	0	144,066	0	0	0
6241-000	Land Maintenance	286	0	0	70,000	85,000	0
6267-000	Study Review/Consultant	53,623	49,893	0	0	0	0
6274-000	Grant Administration Services	0	44,755	0	0	0	0
	<i>Operating & Maintenance Total</i>	53,910	94,648	144,066	70,000	85,000	0
7810-000	Fleet Capital Contribution	0	0	24,996	69,000	69,000	65,000
7811-000	IT Capital Contribution	0	0	0	0	0	13,000
	<i>Interfund Loans & Transfers Total</i>	0	0	24,996	69,000	69,000	78,000
8412-000	Site Improvements	298,647	88,756	29,005	0	0	0
8420-000	Buildings/Structures	0	0	0	0	50,000	6,486,441
8431-000	Furniture & Fixtures	9,472	0	0	7,500	7,110	0
	<i>Capital Outlay Total</i>	308,119	88,756	29,005	7,500	57,110	6,486,441
PARKS TOTAL		373,140	193,399	208,297	165,000	227,110	6,564,441
ART & HERITAGE - 456							
6218-000	Small Equipment	517	4,635	14,828	3,080	-3,118	3,500
	<i>Small Equipment Total</i>	517	4,635	14,828	3,080	-3,118	3,500
6232-000	Building Repairs/Maintenance	0	0	25,781	0	0	0
6267-000	Study Review/Consultant	0	35,419	0	0	0	0
	<i>Operating & Maintenance Total</i>	0	35,419	25,781	0	0	0
8410-000	Land	0	0	0	77,000	77,000	0
8412-000	Site Improvements	28,529	58,490	30,563	0	0	0
8420-000	Buildings/Structures	0	0	0	0	0	1,860,000
8431-000	Furniture & Fixtures	0	0	0	0	0	280,000
	<i>Capital Outlay Total</i>	28,529	58,490	30,563	77,000	77,000	2,140,000
ART & HERITAGE TOTAL		29,045	98,544	71,172	80,080	73,882	2,143,500
TOWN HALL - 457							
6232-000	Building Repairs/Maintenance	0	0	11,784	0	0	0
6241-000	Land Maintenance	0	0	90,559	0	4,642	0
	<i>Operating & Maintenance Total</i>	0	0	102,343	0	4,642	0
8431-000	Furniture & Fixtures	0	22,333	0	0	0	0
8440-000	Machinery & Equipment	0	0	9,650	300,000	300,000	0
	<i>Capital Outlay Total</i>	0	22,333	9,650	300,000	300,000	0
TOWN HALL TOTAL		0	22,333	111,993	300,000	304,642	0

Capital Improvement Fund Detail Budget

ACCT NO	ACCOUNT NAME	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	CAPITAL IMPROVEMENT FUND - 04	
						2018 PROJ.	2019 BUDGET
WINDSOR WEST PARK - 454							
8444-460	ADA Site Improvement	3,340	0	0	0	0	0
	<i>Capital Outlay Total</i>	3,340	0	0	0	0	0
WINDSOR WEST PARK MAIN PARK - 454							
6218-461	Small Equipment	0	1,266	0	0	0	2,500
6444-461	ADA Compliance Repair	625	0	0	0	0	0
	<i>Small Equipment Total</i>	625	1,266	0	0	0	2,500
8412-461	Site Improvements	0	175,368	0	0	0	0
8420-461	Buildings/Structures	0	0	0	0	0	100,000
8440-461	Machinery & Equipment	20,605	0	0	0	0	0
	<i>Capital Outlay Total</i>	20,605	175,368	0	0	0	100,000
MAIN PARK TOTAL		21,230	176,634	0	0	0	102,500
BOARDWALK PARK - 454							
6218-462	Small Equipment Items	0	4,861	1,137	0	0	18,000
	<i>Small Equipment Total</i>	0	4,861	1,137	0	0	18,000
6242-462	Street Repair/Maintenance	0	0	0	31,000	31,000	0
6267-462	Study/Review/Consultant	9,105	0	0	0	0	0
	<i>Operating & Maintenance Total</i>	9,105	0	0	31,000	31,000	0
8412-462	Site Improvements	0	244,951	367,121	0	0	0
	<i>Capital Outlay Total</i>	0	244,951	367,121	0	0	0
BOARDWALK PARK TOTAL		9,105	249,812	368,258	31,000	31,000	18,000
CHIMNEY PARK - 454							
6242-463	Street Repairs	0	0	14,929	0	0	0
	<i>Operating & Maintenance Total</i>	0	0	14,929	0	0	0
8412-463	Site Improvement	6,258	56,644	33,709	70,000	70,000	30,000
8440-463	Machinery & Equipment	0	0	0	0	0	10,000
	<i>Capital Outlay Total</i>	6,258	56,644	33,709	70,000	70,000	40,000
CHIMNEY PARK TOTAL		6,258	56,644	48,637	70,000	70,000	40,000
EASTMAN PARK - 454							
6218-470	Small Equipment Items	0	0	0	14,000	14,000	0
6242-470	Street Repair/Maintenance	0	0	0	35,000	35,000	0
6267-470	Study Review/Consultant	26,537	6,222	0	0	0	0
	<i>Operating & Maintenance Total</i>	26,537	6,222	0	49,000	49,000	0
8412-470	Site Improvements	0	0	0	15,000	15,000	0
	<i>Capital Outlay Total</i>	0	0	0	15,000	15,000	0
EASTMAN PARK TOTAL		26,537	6,222	0	64,000	64,000	0

Capital Improvement Fund Detail Budget

ACCT NO	ACCOUNT NAME	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	CAPITAL IMPROVEMENT FUND - 04	
						2018 PROJ.	2019 BUDGET
POUDRE HEIGHTS PARK - 454							
8440-476	Machinery & Equipment	0	0	0	22,000	22,000	0
	<i>Capital Outlay Total</i>	0	0	0	22,000	22,000	0
POUDRE HEIGHTS PARK TOTAL		0	0	0	22,000	22,000	0
COMMUNITY RECREATION CENTER - 490							
6218-000	Small Equipment Items	2,058	500	16,397	43,500	42,722	0
	<i>Small Equipment Total</i>	2,058	500	16,397	43,500	42,722	0
6232-000	Building Repairs/Maintenance	0	0	2,565	25,000	25,000	0
	<i>Operating & Maintenance Total</i>	0	0	2,565	25,000	25,000	0
8420-000	Building/Structures	0	0	0	0	0	0
8431-000	Furniture & Fixtures	0	0	0	0	0	0
8440-000	Machinery & Equipment	0	0	0	80,000	82,765	0
	<i>Capital Outlay Total</i>	0	0	0	80,000	82,765	0
COMMUNITY RECREATION CENTER TOTAL		2,058	500	18,962	148,500	150,487	0
FACILITY SERVICES - CUSTODIAL - 496							
6218-000	Small Equipment	0	75	485	0	0	0
	<i>Small Equipment Total</i>	0	75	485	0	0	0
8440-000	Machinery & Equipment	8,523	0	0	0	0	0
	<i>Capital Outlay Total</i>	8,523	0	0	0	0	0
FACILITY SERVICES - CUSTODIAL TOTAL		8,523	75	485	0	0	0
FACILITY SERVICES - MAINTENANCE - 497							
6218-000	Small Equipment	0	6,025	10,715	10,000	6,000	9,500
	<i>Small Equipment Total</i>	0	6,025	10,715	10,000	6,000	9,500
7810-000	Fleet Capital Contribution	0	0	0	0	0	30,000
	<i>Interfund Loans & Transfers Total</i>	0	0	0	0	0	30,000
FACILITY SERVICES - MAINTENANCE TOTAL		0	6,025	10,715	10,000	6,000	39,500
CAPITAL IMPROVEMENT FUND EXPENDITURES TOTAL		6,496,976	15,646,386	18,126,672	11,860,615	9,444,108	27,844,361
BEGINNING FUND BALANCE		9,436,231	12,259,069	14,794,456	14,521,964	12,947,137	16,918,759
REVENUE		9,319,814	18,181,774	16,279,353	10,550,436	13,415,730	15,037,239
Available Resources		18,756,045	30,440,843	31,073,809	25,072,400	26,362,867	31,955,998
EXPENDITURES		6,496,976	15,646,386	18,126,672	11,860,615	9,444,108	27,844,361
ENDING FUND BALANCE		12,259,069	14,794,456	12,947,137	13,211,785	16,918,759	4,111,637

Capital Improvement Fund Detail Budget

ACCT NO	ACCOUNT NAME	CAPITAL IMPROVEMENT FUND - 04					
		2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 PROJ.	2019 BUDGET
EXPENDITURES BY CATEGORY							
	Small Equipment Under \$5,000	134,484	69,999	151,684	193,782	179,411	303,267
	Operating & Maintenance	1,877,350	2,513,134	4,092,160	6,673,333	4,760,857	10,098,584
	Debt Service & Transfers	2,448,801	523,717	5,597,340	480,413	480,413	1,844,569
	Capital Outlay	2,036,341	12,539,536	8,285,488	4,513,087	4,023,428	15,597,941
	TOTAL EXPENDITURES	6,496,976	15,646,386	18,126,672	11,860,615	9,444,108	27,844,361
DEPARTMENT SUMMARY							
410	Town Clerk	916	2,242	0	1,607	1,607	10,050
411	Mayor & Town Board	570,647	337,919	365,833	2,255,833	465,833	3,639,989
413	Town Manager	2,795	804	6,547	0	0	3,000
415	Finance/Information Systems	1,183	150,000	178,182	0	0	632,500
416	Human Resources	0	0	0	825	0	600
419	Planning	5,210	12,897	0	2,000	500	195,000
420	Economic Development	1,701	585	0	0	0	1,000
421	Police Department	307,797	156,267	420,755	336,487	364,909	746,597
428	Recycling	22,301	0	0	0	0	0
429	Streets	4,801,686	12,623,095	10,472,480	8,286,933	7,567,702	13,606,584
430	Public Works	177,408	1,149,294	5,811,875	0	2,404	2,000
431	Engineering Department	0	42,965	0	0	5,700	1,100
432	Cemetery	50,517	306,275	0	0	0	40,000
433	Community Events	0	0	0	0	0	10,500
451	Recreation	47,272	14,386	25,442	53,350	53,350	31,000
452	Chimney Park Pool	28,266	10,379	7,038	33,000	32,982	2,000
453	Open Space & Trails	0	0	0	0	0	14,500
454	Diamond Valley (445)	39	29,091	0	0	0	0
454	Parks	373,140	193,399	208,297	165,000	227,110	6,564,441
454	Windsor West Park (460)	3,340	0	0	0	0	0
454	Main Park (461)	21,230	176,634	0	0	0	102,500
454	Boardwalk Park (462)	9,105	249,812	368,258	31,000	31,000	18,000
454	Chimney Park (463)	6,258	56,644	48,637	70,000	70,000	40,000
454	Eastman Park (470)	26,537	6,222	0	64,000	64,000	0
454	Poudre Heights Park (476)	0	0	0	22,000	22,000	0
456	Art & Heritage	29,045	98,544	71,172	80,080	73,882	2,143,500
457	Town Hall	0	22,333	111,993	300,000	304,642	0
490	Community Recreation Center	2,058	500	18,962	148,500	150,487	0
496	Facility Services - Custodial	8,523	75	485	0	0	0
497	Facility Services - Maintenance	0	6,025	10,715	10,000	6,000	39,500
	SUMMARY TOTAL	6,496,976	15,646,386	18,126,672	11,860,615	9,444,108	27,844,361

Community Recreation Center Fund Detail Budget

TOWN OF WINDSOR		COMMUNITY/RECREATION CENTER FUND - 05					
ACCT NO	ACCOUNT NAME	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 PROJ.	2019 BUDGET
COMMUNITY /RECREATION CENTER FUND REVENUE - 05							
4001-000	<i>Beginning Fund Balance</i>	275,967	321,451	491,488	673,908	709,302	447,318
4313-000	Sales Tax	519,823	551,050	612,055	556,412	703,775	738,963
4318-000	Construction Use Tax	123,749	212,316	207,530	182,792	203,462	207,769
4346-000	Recreation Revenue	65,922	52,307	283,424	285,992	216,748	260,213
4364-000	Interest Income	57	87	158	105	159	135
4367-000	Donations/Sponsorships	467	225	0	0	0	0
4371-000	Trans from General Fund (Operations)	387,000	387,000	387,000	0	0	0
4377-000	Transfer from Community Rec. Center Exp.	0	0	0	0	0	231,947
COMMUNITY/RECREATION CENTER FUND REVENUE TOTAL		1,097,018	1,202,985	1,490,167	1,025,301	1,124,143	1,439,027
AVAILABLE RESOURCES		1,372,985	1,524,436	1,981,655	1,699,209	1,833,445	1,886,346
COMMUNITY/RECREATION CENTER FUND EXPENDITURES - 05							
PROGRAMMING & OPERATIONS - 490							
5111-000	Wages / Full Time	141,873	181,711	199,145	191,757	204,843	350,295
5112-000	Wages / Part Time	44,745	5,391	32,497	51,402	54,685	94,698
5121-000	Wages / Over Time	1,884	985	1,235	2,000	1,953	3,150
5113-000	Wages / Seasonal	0	0	0	7,700	8,102	7,700
5114-000	Merit Pay	0	0	0	5,753	0	19,651
5126-000	Short Term Disability	53	80	150	146	143	507
5127-000	Long Term Disability	547	846	883	892	862	1,513
5128-000	Vision Insurance	342	441	322	379	356	897
5130-000	FICA-Med	2,508	2,809	3,207	3,750	3,847	6,895
5131-000	FICA	10,725	12,009	13,714	16,034	16,448	29,481
5132-000	Medical Insurance	30,286	43,168	51,760	56,678	54,378	105,958
5133-000	Employee Retirement	3,204	10,744	10,266	11,695	11,432	18,605
5134-000	Unemployment Insurance	571	613	658	776	813	1,426
5135-000	Workers Compensation Insurance	8,195	7,914	7,637	6,619	7,235	9,570
5136-000	Dental Insurance	2,155	2,780	3,619	4,183	3,973	7,707
5137-000	Staff Development	1,740	4,588	7,613	5,975	5,965	8,050
5138-000	Life Insurance	301	480	482	487	471	820
5141-000	Uniform/Clothing Allowance	1,776	2,074	1,475	1,200	1,239	2,100
5144-000	Employee Assistance Administration	172	220	143	156	156	301
<i>Personal Services Total</i>		251,078	276,855	334,805	367,581	376,901	669,324

Community Recreation Center Fund Detail Budget

TOWN OF WINDSOR		COMMUNITY/RECREATION CENTER FUND - 05					
ACCT NO	ACCOUNT NAME	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 PROJ.	2019 BUDGET
6210-000	Office Supplies	1,215	1,964	3,063	2,000	4,000	2,000
6213-000	Public Relations	898	3,011	4,557	5,440	7,204	5,440
6216-000	Reference Books/Materials	12	545	0	300	285	300
6217-000	Dues/Fees/Subscriptions	80	46	3,285	3,975	3,900	3,975
6218-000	Small Equipment Items	10,846	6,490	7,131	7,000	6,954	7,650
6219-000	Special Equipment	2,919	3,673	18,723	20,140	21,113	20,940
6224-000	Trash Service	1,365	1,644	2,080	1,800	1,800	1,800
6229-000	Building Maintenance Supplies	0	0	0	0	0	27,000
6230-000	Recreation Equip/Repair	0	0	344	500	500	500
6245-000	Travel/Mileage	1,871	1,805	1,782	1,800	1,799	1,800
6246-000	Liability Insurance	14,279	16,083	15,291	18,338	18,268	21,363
6249-000	Leases/Rentals	0	0	0	0	0	1,250
6253-000	Contract Services	12,847	5,686	106,489	139,149	138,119	142,091
6256-000	Publishing/Recording	48	0	0	200	200	200
6260-000	Utilities	74,002	67,150	49,519	70,000	70,000	70,000
6261-000	Telephone Services	14,510	15,773	14,318	17,000	17,000	17,330
6263-000	Postage	1,413	1,834	950	1,650	1,637	1,650
6264-000	Printing/Binding	0	68	380	250	215	250
6273-110	Tours/Admissions for Seniors	0	0	8,365	8,008	7,875	9,000
	<i>Operating & Maintenance Total</i>	136,304	125,772	236,275	297,550	300,869	334,539
6266-000	Bond Payment Fee	200	200	200	200	200	200
7302-000	Administration Exp Transfer/Gen Fund	0	0	0	0	0	231,947
7321-000	Bond Interest Expense	81,075	72,075	65,325	58,350	58,350	48,600
7350-000	Bond Principal Expense	300,000	300,000	310,000	325,000	325,000	340,000
7010-000	Fleet Transfer	0	0	0	13,684	13,684	18,691
7011-000	Information Tech Transfer	50,860	52,421	78,677	23,782	24,282	45,702
7012-000	Facility Services Transfer	232,016	205,627	247,070	286,841	286,841	0
	<i>Debt Service & Transfers Total</i>	664,151	630,323	701,272	707,857	708,357	685,140
COMMUNITY/RECREATION CENTER TOTAL		1,051,533	1,032,949	1,272,353	1,372,988	1,386,127	1,689,002

Community Recreation Center Fund Detail Budget

TOWN OF WINDSOR		COMMUNITY/RECREATION CENTER FUND - 05					
ACCT NO	ACCOUNT NAME	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 PROJ.	2019 BUDGET
BEGINNING FUND BALANCE		275,967	321,451	491,488	673,908	709,302	447,318
REVENUE		1,097,018	1,202,985	1,490,167	1,025,301	1,124,143	1,439,027
Available Resources		1,372,985	1,524,436	1,981,655	1,699,209	1,833,445	1,886,346
EXPENDITURES		1,051,533	1,032,949	1,272,353	1,372,988	1,386,127	1,689,002
ENDING FUND BALANCE		321,451	491,488	709,302	326,221	447,318	197,343
EXPENDITURES BY CATEGORY							
	Personal Services Total	251,078	276,855	334,805	367,581	376,901	669,324
	Operating & Maintenance	136,304	125,772	236,275	297,550	300,869	334,539
	Debt Service & Transfers	664,151	630,323	701,272	707,857	708,357	685,140
	TOTAL EXPENDITURES	1,051,533	1,032,949	1,272,353	1,372,988	1,386,127	1,689,002

Community Recreation Center Fund Detail Budget

<i>TOWN OF WINDSOR</i>				COMMUNITY/RECREATION CENTER FUND - 05				
ACCT NO	ACCOUNT NAME	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 PROJ.	2019 BUDGET	

Water Fund Detail Budget

TOWN OF WINDSOR							
ACCT NO	ACCOUNT NAME	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 PROJ.	WATER FUND - 06 2019 BUDGET
WATER FUND O&M REVENUE - 06							
						WATER FUND OPERATING & MAINTENANCE	
4001-000	<i>Beginning Fund Balance</i>	7,133,159	8,178,844	9,127,477	8,152,116	8,830,953	8,723,025
4334-000	Grants	38,144	204,346	0	0	0	0
4334-910	Grants Public Works Facility	0	25,500	174,750	0	0	0
4351-000	Utility Sales	3,451,293	4,018,240	4,033,709	3,567,654	3,545,171	3,865,706
4355-000	Meter Yokes / Materials	105,966	359,136	182,559	223,260	141,704	227,800
4356-000	Hydrant Meter Rental	11,126	38,114	67,755	26,789	94,001	66,624
4357-000	Water Rental	79,328	68,957	77,508	82,725	189,181	111,882
4359-000	Tank Water Revenue	3,209	3,020	3,786	3,472	3,604	3,470
4364-000	Interest Income	371,031	395,104	413,489	291,141	538,775	449,123
4368-601	Miscellaneous/Regional Water Treatment	0	0	54,649	0	0	0
4368-000	Miscellaneous/Service Reconnect Fees	38,632	24,173	27,518	30,947	29,820	27,170
4385-000	Delinquent Charge	60,970	52,201	52,580	55,301	48,937	51,239
4386-000	Construction Water	0	46,248	0	0	0	0
WATER FUND O&M REVENUES TOTAL		4,159,700	5,235,040	5,088,304	4,332,290	4,591,193	4,803,014
AVAILABLE RESOURCES		11,292,859	13,413,884	14,215,781	12,484,406	13,422,146	13,526,040
WATER FUND O&M EXPENDITURES 06							
WATER SYSTEM - 471							
5111-000	Wages / Full Time	82,330	91,304	128,572	257,739	96,365	245,245
5121-000	Wages / Over Time	5,028	1,914	3,403	3,000	5,892	3,000
5122-000	On Call Time	1,521	1,693	3,362	3,328	5,903	21,553
5114-000	Merit Pay	0	0	0	6,018	0	15,592
5126-000	Short Term Disability	0	42	91	186	103	161
5127-000	Long Term Disability	459	428	540	1,102	453	1,068
5128-000	Vision Insurance	199	238	336	494	404	778
5130-000	FICA-Med	1,474	1,461	1,766	3,916	1,541	4,138
5131-000	FICA	6,304	6,249	7,553	16,745	6,590	17,694
5132-000	Medical Insurance	26,164	23,472	31,060	51,188	18,251	69,448
5133-000	Employee Retirement	4,108	4,554	6,316	12,374	5,782	10,649
5134-000	Unemployment Insurance	313	384	376	810	335	856
5135-000	Workers Compensation Insurance	3,672	3,655	2,667	5,291	5,830	4,414
5136-000	Dental Insurance	1,835	1,386	2,152	3,366	2,723	5,208
5137-000	Staff Development	2,955	1,843	995	3,650	3,650	5,000
5138-000	Life Insurance	250	233	295	577	247	582
5141-000	Uniform/Clothing Allowance	1,121	1,174	1,184	1,200	1,200	1,600
5144-000	Employee Assistance Administration	143	133	100	142	78	156
	<i>Personal Services Total</i>	137,877	140,162	190,767	371,127	155,348	407,140
6209-000	Employee Relations	0	0	0	0	0	0
6210-000	Office Supplies	522	1,395	751	900	746	900
6212-000	Investment Management Fees	43,188	47,331	47,408	51,000	47,118	47,286
6213-000	Public Relations	440	0	1,162	7,000	7,000	2,500
6214-000	Board Development	1,987	28	40	250	107	250

Water Fund Detail Budget

TOWN OF WINDSOR		WATER FUND - 06					
ACCT NO	ACCOUNT NAME	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 PROJ.	2019 BUDGET
6216-000	Reference Books/Materials	0	334	0	200	200	200
6217-000	Dues/Fees/Subscriptions	2,118	2,613	1,415	1,300	1,300	1,300
6218-000	Small Equipment Items	5,919	2,856	20,009	6,600	6,600	11,500
6232-000	Building Repair/Maintenance	16,115	3,767	1,614	5,250	1,000	3,200
6237-000	Lines Maintenance	28,012	23,784	42,738	35,000	35,000	35,000
6238-000	Hydrant Repair/Maintenance	1,116	1,252	1,774	2,500	3,535	2,500
6239-000	Meter Repair/Maintenance	92,413	279,759	224,338	239,490	239,490	239,490
6244-000	Assessments	221,200	259,180	297,510	294,592	274,760	312,998
6245-000	Travel/Mileage	0	0	0	4,788	0	0
6246-000	Liability Insurance	21,740	23,965	28,065	27,920	26,291	32,526
6253-000	Contract Services	30,043	39,162	47,945	41,240	26,151	41,240
6256-000	Publishing/Recording	199	648	150	170	170	170
6260-000	Utilities	13,660	17,012	21,727	20,000	24,221	25,000
6261-000	Telephone Services	1,443	1,819	1,885	2,236	2,025	2,730
6263-000	Postage	13,601	13,588	13,570	13,700	16,858	14,000
6264-000	Printing/Binding	7,445	7,731	7,461	7,300	9,104	8,000
6265-000	Potable Water Purchase	1,821,320	2,198,708	2,137,898	2,110,356	2,022,631	2,349,840
6267-000	Study Review/Consultant	40,842	0	27,913	10,000	27,150	30,000
6268-601	Miscellaneous /Regional Water Treatment	0	0	78,116	0	0	0
6272-000	Lab Tests	18,634	9,068	9,800	29,200	21,228	29,200
6289-000	Credit Card Processing Fees	0	0	39,574	0	34,420	34,000
<i>Operating & Maintenance Total</i>		2,381,956	2,934,001	3,052,862	2,859,992	2,827,107	3,223,830
7010-000	Fleet Transfer	69,215	69,215	41,548	36,542	36,542	42,114
7011-000	Information Tech Transfer	16,072	28,316	24,015	24,182	24,682	18,511
7302-000	Administration Exp Transfer/Gen Fund	467,114	416,028	468,533	554,841	554,841	638,711
7810-000	Fleet Capital Contribution	0	0	0	0	0	23,000
7811-000	IT Capital Contribution	0	0	0	0	0	1,500
<i>Interfund Loans & Transfers Total</i>		552,401	513,559	534,096	615,565	616,065	723,836
8420-910	Building/PW Maint Facility	0	0	1,461,707	0	601	0
8440-000	Machinery/Equipment	37,655	24,538	0	0	0	0
8456-000	System Improvements	0	0	128,736	11,000	0	75,000
8457-000	Replacement Lines	4,125	674,147	16,660	910,000	1,100,000	551,000
<i>Capital Outlay Total</i>		41,780	698,685	1,607,103	921,000	1,100,601	626,000
WATER FUND O&M EXPENDITURES TOTAL		3,114,014	4,286,407	5,384,828	4,767,683	4,699,120	4,980,806

Water Fund Detail Budget

TOWN OF WINDSOR							WATER FUND - 06	
ACCT NO	ACCOUNT NAME	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 PROJ.	2019 BUDGET	
BEGINNING O&M FUND BALANCE		7,133,159	8,178,844	9,127,477	8,152,116	8,830,953	8,723,025	
REVENUE		4,159,700	5,235,040	5,088,304	4,332,290	4,591,193	4,803,014	
Available Resources		11,292,859	13,413,884	14,215,781	12,484,406	13,422,146	13,526,040	
EXPENDITURES		3,114,014	4,286,407	5,384,828	4,767,683	4,699,120	4,980,806	
ENDING O&M FUND BALANCE		8,178,844	9,127,477	8,830,953	7,716,722	8,723,025	8,545,233	
O&M EXPENDITURES BY CATEGORY								
	Personal Services Total	137,877	140,162	190,767	371,127	155,348	407,140	
	Operating & Maintenance Total	2,381,956	2,934,001	3,052,862	2,859,992	2,827,107	3,223,830	
	Debt Service & Transfers	552,401	513,559	534,096	615,565	616,065	723,836	
	Capital Outlay Total	41,780	698,685	1,607,103	921,000	1,100,601	626,000	
	TOTAL EXPENDITURES	3,114,014	4,286,407	5,384,828	4,767,683	4,699,120	4,980,806	
DEPARTMENT SUMMARY								
	Water System	3,114,014	4,286,407	5,384,828	4,767,683	4,699,120	4,980,806	

Water Fund Detail Budget

TOWN OF WINDSOR							WATER FUND - 06	
ACCT NO	ACCOUNT NAME	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 PROJ.	2019 BUDGET	
WATER PLANT INVESTMENT FEES REVENUES								
						WATER PLANT INVESTMENT FEE		
4001-000	<i>Beginning Fund Balance</i>	4,922,004	5,850,685	7,828,340	8,422,438	8,091,747	7,411,027	
4334-906	Grant / Water Tank	171,641	0	0	0	0	0	
4334-910	Grants Public Works Facility	0	0	174,750	0	0	0	
4352-000	Plant Investment Fees	1,295,970	3,401,484	2,335,868	2,416,963	1,694,302	2,490,473	
4367-000	Contributions- Developers	492,119	690,442	1,117,433	0	0	0	
4374-000	Transfer from Capital Imp Fund	65,833	65,833	65,833	65,833	65,833	65,833	
WATER PLANT INVEST FEE REVENUES TOTAL		2,025,563	4,157,760	3,693,883	2,482,796	1,760,134	2,556,306	
AVAILABLE RESOURCES		6,947,567	10,008,444	11,522,224	10,905,234	9,851,881	9,967,333	
WATER PLANT INVESTMENT FEES EXPENDITURES 471								
7377-000	Transfer to Water / NP Fund	151,986	151,986	151,986	199,869	199,869	199,869	
<i>Non-Operating Total</i>		151,986	151,986	151,986	199,869	199,869	199,869	
8410-000	Land/Easement	0	0	0	0	22,387	0	
8420-910	Building/PW Maint Facility	0	655,713	1,461,707	0	601	0	
8452-000	Oversize lines	62,240	681,963	0	271,000	340,000	30,000	
8453-000	Transmission Mains	492,119	690,442	1,688,048	2,863,000	1,877,997	0	
8456-000	System Improvements	0	0	128,736	0	0	0	
8456-906	System Improvements / Water Tank	390,537	0	0	0	0	0	
<i>Capital Outlay Total</i>		944,896	2,028,118	3,278,491	3,134,000	2,240,985	30,000	
WATER PLANT INVEST FEE EXPENDITURES TOTAL		1,096,882	2,180,104	3,430,477	3,333,869	2,440,854	229,869	
BEGINNING PLANT INVESTMENT BALANCE		4,922,004	5,850,685	7,828,340	8,422,438	8,091,747	7,411,027	
REVENUE		2,025,563	4,157,760	3,693,883	2,482,796	1,760,134	2,556,306	
Available Resources		6,947,567	10,008,444	11,522,224	10,905,234	9,851,881	9,967,333	
EXPENDITURES		1,096,882	2,180,104	3,430,477	3,333,869	2,440,854	229,869	
ENDING PLANT INVESTMENT BALANCE		5,850,685	7,828,340	8,091,747	7,571,364	7,411,027	9,737,464	

Water Fund Detail Budget

TOWN OF WINDSOR								WATER FUND - 06
ACCT NO	ACCOUNT NAME	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 PROJ.	2019 BUDGET	
WATER PLANT INVESTMENT FEES REVENUES - NISP								WATER PLANT INVESTMENT FEE NISP
4001-000	<i>Beginning Fund Balance</i>	0	(167,475)	(162,675)	(195,461)	(338,300)	(815,086)	
4352-909	Plant Investment Fees	47,025	293,550	154,375	167,200	183,214	197,125	
WATER PLANT INVEST FEE - NISP REVENUES TOTAL		47,025	293,550	154,375	167,200	183,214	197,125	
AVAILABLE RESOURCES		47,025	126,075	(8,300)	(28,261)	(155,086)	(617,961)	
WATER PLANT INVESTMENT FEES EXPENDITURES 471 - NISP								
8456-909	System Improvements	214,500	288,750	330,000	660,000	660,000	742,500	
	<i>Capital Outlay Total</i>	214,500	288,750	330,000	660,000	660,000	742,500	
WATER PLANT INVEST FEE - NISP EXPENDITURES TOTAL		214,500	288,750	330,000	660,000	660,000	742,500	
BEGINNING PLANT INVESTMENT BALANCE NISP		0	(167,475)	(162,675)	(195,461)	(338,300)	(815,086)	
REVENUE		47,025	293,550	154,375	167,200	183,214	197,125	
Available Resources		47,025	126,075	(8,300)	(28,261)	(155,086)	(617,961)	
EXPENDITURES		214,500	288,750	330,000	660,000	660,000	742,500	
ENDING PLANT INVESTMENT BALANCE NISP		(167,475)	(162,675)	(338,300)	(688,261)	(815,086)	(1,360,461)	

Water Fund Detail Budget

TOWN OF WINDSOR		WATER FUND - 06					
ACCT NO	ACCOUNT NAME	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 PROJ.	2019 BUDGET
DEVELOPMENT RAW WATER REVENUE		DEVELOPMENT RAW WATER RESERVE					
4001-000	<i>Beginning Fund Balance</i>	668,756	6,702	370,875	1,737,066	1,134,953	2,287,724
4353-000	Development Raw Water	2,082,196	8,055,402	4,391,178	1,671,196	1,829,271	1,860,384
4364-000	Interest Income	0	0	0	0	0	0
DEVELOPMENT RAW WATER REVENUES TOTAL		2,082,196	8,055,402	4,391,178	1,671,196	1,829,271	1,860,384
AVAILABLE RESOURCES		2,750,952	8,062,105	4,762,053	3,408,262	2,964,224	4,148,108
DEVELOPMENT RAW WATER EXPENDITURES							
8411-000	Water Shares	2,744,250	7,691,230	3,627,100	3,408,262	676,500	4,148,108
	<i>Capital Outlay Total</i>	2,744,250	7,691,230	3,627,100	3,408,262	676,500	4,148,108
DEVELOPMENT RAW WATER EXPENDITURES TOTAL		2,744,250	7,691,230	3,627,100	3,408,262	676,500	4,148,108
BEG RAW WATER BAL		668,756	6,702	370,875	1,737,066	1,134,953	2,287,724
REVENUE		2,082,196	8,055,402	4,391,178	1,671,196	1,829,271	1,860,384
Available Resources		2,750,952	8,062,105	4,762,053	3,408,262	2,964,224	4,148,108
EXPENDITURES		2,744,250	7,691,230	3,627,100	3,408,262	676,500	4,148,108
END RAW WATER BAL		6,702	370,875	1,134,953	0	2,287,724	0
WATER EXPENDITURE BY CATEGORY							
	Personnel	137,877	140,162	190,767	371,127	155,348	407,140
	Operation & Maintenance	2,381,956	2,934,001	3,052,862	2,859,992	2,827,107	3,223,830
	Capital Outlay	3,945,426	10,706,784	8,842,694	8,123,262	4,678,086	5,546,608
	Debt Service & Transfers	704,387	665,545	686,082	815,434	815,934	923,705
TOTAL EXPENDITURES		7,169,646	14,446,492	12,772,405	12,169,814	8,476,474	10,101,284

Water Fund Detail Budget

TOWN OF WINDSOR		WATER FUND - 06					
ACCT NO	ACCOUNT NAME	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 PROJ.	2019 BUDGET
NON-POTABLE WATER REVENUE		NON-POTABLE WATER					
4001-000	<i>Beginning Fund Balance</i>	1,625,832	1,669,907	(399,241)	(1,040,660)	(837,378)	(1,386,035)
4334-484	Grant / Rip Rap	0	0	0	0	0	0
4336-485	Loan Proceeds / Kyger	0	0	1,254,730	0	0	0
4357-484	Water Rental	15,150	44,716	99,993	31,375	26,718	48,156
4361-484	Gas Drilling Royalties	296,714	284,191	58,855	50,000	57,175	50,000
4368-328	Miscellaneous Income/BROE farm	0	0	0	9,375	21,264	9,375
4375-000	Transfer from Park Imprvmt Fund	0	0	919,824	0	0	0
4376-000	Transfer from Water Fund Plant Investment	151,986	151,986	151,986	199,869	199,869	199,869
4378-000	Transfer from Storm Drain to N-Pot	151,986	151,986	151,986	199,869	199,869	199,869
4394-000	FRE Augmentation	160,000	0	(100,000)	0	0	0
NON-POTABLE WATER/KERN RESERVOIR REVENUES TOTAL		775,836	632,880	2,537,374	490,488	504,895	507,269
AVAILABLE RESOURCES		2,401,668	2,302,786	2,138,134	(550,172)	(332,483)	(878,766)
NON-POTABLE WATER EXPENDITURES		NON-POTABLE WATER SYSTEM - 484					
6240-000	Equipment Repairs	5,788	9,369	4,382	2,500	500	2,500
6240-605	Equipment Repairs/Kern	0	0	3,461	4,500	3,000	4,500
6244-000	Assessments	8,190	125	0	2,000	4	2,000
6246-000	Liability Insurance	4,627	2,288	2,154	2,068	2,068	2,068
6253-000	Contract Services	148,791	107,976	114,196	85,000	78,658	85,000
6253-485	Contract Services / Kyger	0	0	0	9,000	24,582	12,000
6253-605	Contract Services / Kern	0	47,105	40,101	64,400	64,400	54,400
6260-000	Utilities	1,429	3,381	10,465	8,000	8,000	8,096
6262-605	Utilities / Kern	0	321	619	700	700	796
6267-485	Study Review/Consultant-Kyger	0	11,898	0	0	0	0
6277-485	Loan Admin Fee Expense	0	0	45,000	0	0	0
<i>Operating & Maintenance Total</i>		<i>168,824</i>	<i>182,464</i>	<i>220,378</i>	<i>178,168</i>	<i>181,912</i>	<i>171,360</i>
7306-000	Transfer to General Fund	10,000	10,000	10,000	30,000	30,000	35,000
7306-485	Transfer to General Fund / Kern	0	0	0	10,000	10,000	10,000
7321-000	Bond Interest Expense/Kern Reservoir	185,836	179,811	35,335	104,466	104,466	94,588
7321-485	Bond Interest Expense/Kyger Reservoir	0	0	198,640	124,988	124,988	120,217
7350-000	Bond Principal Expense/Kern Reservoir	118,136	124,161	184,633	295,273	295,273	305,150
7350-485	Bond Principal Expense/Kyger Reservoir	0	0	0	173,491	173,491	178,262
7363-485	Debt Issuance Cost Kyger	0	45,000	0	0	0	0
<i>Loans & Transfers Total</i>		<i>313,972</i>	<i>358,972</i>	<i>428,609</i>	<i>738,217</i>	<i>738,216</i>	<i>743,217</i>
8410-000	Land	(8,810)	493	0	0	0	0
8440-000	Machinery/Equipment	10,737	0	0	30,000	35,000	0
8456-000	Systems Improvements	39,609	94,383	5,546	0	0	0
8456-485	System Improve / Kyger	116,729	2,065,715	481,334	0	13,424	0
8456-605	System Improve / Kern	0	0	0	85,000	85,000	0
8494-000	Non-Potable Water Shares	0	0	1,839,645	0	0	0
8494-485	Non-Potable Water Shares / Kyger	90,700	0	0	300,000	0	300,000
<i>Capital Outlay Total</i>		<i>248,966</i>	<i>2,160,591</i>	<i>2,326,525</i>	<i>415,000</i>	<i>133,424</i>	<i>300,000</i>
NON-POTABLE WATER EXPENDITURES TOTAL		731,761	2,702,027	2,975,512	1,331,385	1,053,552	1,214,577

Water Fund Detail Budget

TOWN OF WINDSOR							WATER FUND - 06	
ACCT NO	ACCOUNT NAME	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 PROJ.	2019 BUDGET	
BEG NON-POTABLE WATER BAL		1,625,832	1,669,907	(399,241)	(1,040,660)	(837,378)	(1,386,035)	
REVENUE		775,836	632,880	2,537,374	490,488	504,895	507,269	
Available Resources		2,401,668	2,302,786	2,138,134	(550,172)	(332,483)	(878,766)	
EXPENDITURES		731,761	2,702,027	2,975,512	1,331,385	1,053,552	1,214,577	
END NON-POTABLE BAL		1,669,907	(399,241)	(837,378)	(1,881,556)	(1,386,035)	(2,093,342)	
NON-POTABLE EXPENDITURE BY CATEGORY								
	Operation & Maintenance	168,824	182,464	220,378	178,168	181,912	171,360	
	Debt Service & Transfers	313,972	358,972	428,609	738,217	738,216	743,217	
	Capital Outlay	248,966	2,160,591	2,326,525	415,000	133,424	300,000	
	TOTAL EXPENDITURES	731,761	2,702,027	2,975,512	1,331,385	1,053,552	1,214,577	

Sewer Fund Detail Budget

TOWN OF WINDSOR							SEWER FUND - 07	
ACCT NO	ACCOUNT NAME	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 PROJ.	2019 BUDGET	
SEWER FUND OPERATING & MAINTENANCE REVENUE - 07								
						SEWER FUND OPERATING & MAINTENANCE		
4001-000	<i>Beginning Fund Balance</i>	4,218,233	4,593,033	4,220,484	2,257,503	2,571,662	2,330,344	
4351-000	Utility Sales	1,997,705	2,053,558	2,172,479	2,058,222	2,163,803	2,130,920	
4334-000	Grants	144,317	0	0	0	0	0	
4334-910	Grants Public Works Facility	0	25,500	174,750	0	0	0	
4364-000	Interest Income	981	3,028	538	2,985	8,935	4,167	
4368-000	Miscellaneous Revenue	22,784	0	11,114	0	0	0	
4361-000	Gas & Oil Drilling Royalties	63,273	494	454	500	0	0	
SEWER FUND O&M								
TOTAL REVENUE		2,229,059	2,082,580	2,359,335	2,061,707	2,172,738	2,135,087	
AVAILABLE RESOURCES		6,447,293	6,675,612	6,579,819	98,726	4,744,400	4,465,431	
SEWER FUND OPERATING & MAINTENANCE EXPENDITURES - 07								
SEWER SYSTEM - 481								
5111-000	Wages / Full Time	113,152	143,015	122,511	169,741	117,934	158,626	
5121-000	Wages / Over Time	6,674	8,669	6,320	5,000	2,219	5,000	
5122-000	On Call Time	1,920	6,657	3,333	3,328	3,328	9,403	
5114-000	Merit Pay	0	0	0	3,855	0	9,529	
5126-000	Short Term Disability	0	0	0	83	24	223	
5127-000	Long Term Disability	455	596	591	692	467	665	
5128-000	Vision Insurance	273	305	379	435	232	484	
5130-000	FICA-Med	1,643	2,142	1,960	2,638	1,598	2,647	
5131-000	FICA	7,024	9,161	8,382	11,279	6,831	11,319	
5132-000	Medical Insurance	24,915	35,635	37,745	44,927	26,566	48,344	
5133-000	Employee Retirement	4,487	8,067	7,757	7,941	5,386	5,065	
5134-000	Unemployment Insurance	345	388	422	546	341	548	
5135-000	Workers Compensation Insurance	2,936	2,838	2,881	2,492	2,799	2,465	
5136-000	Dental Insurance	1,762	2,361	2,631	3,277	1,728	3,540	
5137-000	Staff Development	590	1,086	760	1,550	1,550	2,175	
5138-000	Life Insurance	248	326	323	355	254	316	
5141-000	Uniform/Clothing Allowance	1,171	380	622	800	800	1,000	
5144-000	Employee Assistance Administration	68	55	94	110	83	117	
<i>Personal Services Total</i>		167,661	221,682	196,714	259,049	172,140	261,466	

Sewer Fund Detail Budget

TOWN OF WINDSOR		SEWER FUND - 07					
ACCT NO	ACCOUNT NAME	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 PROJ.	2019 BUDGET
6210-000	Office Supplies	308	326	100	150	124	150
6216-000	Reference Books/Materials	0	0	0	100	100	100
6217-000	Dues/Fees/Subscriptions	19	38	0	50	100	100
6218-000	Small Equipment Items	5,868	6,022	3,793	5,000	5,000	8,500
6232-000	Building Repairs/Maintenance	7,530	0	0	0	0	0
6237-000	Lines Repair/Maintenance.	22,457	54,376	2,467	12,000	9,783	12,000
6245-000	Travel/Mileage	0	0	0	1,188	0	0
6246-000	Liability Insurance	15,528	17,002	16,629	19,942	25,011	23,232
6249-000	Leases/Rentals	0	0	0	500	0	500
6253-000	Contract Services	11,989	10,473	23,068	27,400	22,286	27,400
6260-000	Utilities	7,782	6,672	8,812	8,600	8,993	9,800
6261-000	Telephone Services	6,305	6,953	4,252	5,508	3,715	5,508
6263-000	Postage	12,278	13,288	12,439	12,360	12,794	13,500
6264-000	Printing/Binding	7,705	7,546	7,461	7,300	8,087	8,000
6267-000	Study Review/Consultant	0	0	0	0	0	30,000
6271-000	Lift Station Repair/Rehab	8,343	39,212	18,745	6,000	6,655	6,150
6289-000	Credit Card Processing Fees	0	0	19,787	0	20,951	0
	<i>Operating & Maintenance Total</i>	106,111	161,908	117,552	106,098	123,600	144,940
7010-000	Fleet Transfer	63,207	63,207	43,445	46,925	46,925	51,567
7302-000	Administration Exp Transfer/Gen Fund	248,084	239,998	275,104	294,133	294,133	482,442
7810-000	Fleet Capital Contribution	0	0	0	0	0	15,000
7811-000	Information Tech Capital Contribution	0	0	0	0	0	1,500
	<i>Interfund Loans & Transfers Total</i>	311,291	303,205	318,549	341,058	341,058	550,509
8420-910	Building/PW Maint Facility	0	539,778	1,462,457	0	601	0
8440-000	Machinery & Equipment	0	281,708	682,289	500,000	510,000	0
8456-000	System Improvements	0	15,048	129,108	0	0	0
8457-000	Replacement Lines	395,065	31,400	78,065	121,625	121,625	128,670
	<i>Capital Outlay Total</i>	395,065	867,935	2,351,919	621,625	632,226	128,670
SEWER SYSTEM O&M EXPENDITURES TOTAL		980,127	1,554,729	2,984,734	1,327,830	1,269,025	1,085,585

Sewer Fund Detail Budget

TOWN OF WINDSOR		SEWER FUND - 07					
ACCT NO	ACCOUNT NAME	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 PROJ.	2019 BUDGET
DISPOSAL PLANT - 482							
5111-000	Wages / Full Time	102,240	148,430	137,379	132,053	133,897	135,535
5121-000	Wages / Over Time	827	564	767	1,000	1,337	1,500
5122-000	On Call Time	0	971	2,688	3,500	4,102	3,500
5114-000	Merit Pay	0	0	0	3,962	0	9,487
5127-000	Long Term Disability	558	566	611	614	614	630
5128-000	Vision Insurance	227	213	171	189	188	172
5130-000	FICA-Med	1,734	1,893	1,950	2,037	1,999	2,175
5131-000	FICA	7,413	8,092	8,340	8,712	8,547	9,301
5132-000	Medical Insurance	26,533	19,366	22,070	22,804	22,602	23,025
5133-000	Employee Retirement	6,110	7,821	7,920	8,161	8,034	8,701
5134-000	Unemployment Insurance	368	408	413	422	421	450
5135-000	Workers Compensation Insurance	3,283	3,122	2,961	2,562	2,800	2,106
5136-000	Dental Insurance	1,792	1,007	1,195	1,283	1,274	1,295
5137-000	Staff Development	1,093	1,673	878	1,500	1,500	1,500
5138-000	Life Insurance	305	308	332	334	334	344
5141-000	Uniform/Clothing Allowance	768	789	743	800	800	800
5144-000	Employee Assistance Administration	78	78	78	78	78	78
	<i>Personal Services Total</i>	153,330	195,300	188,494	190,010	188,527	200,601
6210-000	Office Supplies	681	363	208	700	700	700
6213-000	Public Relations	80	0	0	100	0	100
6216-000	Reference Books/Materials	0	0	0	200	200	250
6217-000	Dues/Fees/Subscriptions	13,143	11,686	14,253	13,225	15,400	15,870
6218-000	Small Equipment Items	4,713	6,369	5,349	1,200	4,167	7,300
6219-000	Special Equipment	1,401	901	1,164	1,750	1,750	1,750
6222-000	Chemicals	1,124	1,117	9,358	32,000	64,491	83,500
6224-000	Trash Services	413	474	480	500	500	500
6232-000	Building Repairs/Maintenance.	1,383	1,037	4,117	2,500	3,452	3,500
6233-000	Sewer Plant Repair/Maintenance.	327,839	325,756	461,620	425,000	425,000	400,000
6240-000	Equipment Repairs	72,709	18,581	42,983	69,500	57,254	99,700

Sewer Fund Detail Budget

TOWN OF WINDSOR							SEWER FUND - 07	
ACCT NO	ACCOUNT NAME	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 PROJ.	2019 BUDGET	
6246-000	Liability Insurance	10,598	11,195	11,349	13,611	13,817	15,856	
6249-000	Leases/Rentals	44	99	67	300	0	300	
6253-000	Contract Services	1,896	1,731	8,028	7,438	7,438	8,000	
6256-000	Publishing/Recording	0	60	68	150	0	150	
6260-000	Utilities	206,704	198,256	215,368	210,000	252,777	230,000	
6261-000	Telephone Services	3,799	3,901	4,628	4,500	4,613	4,550	
6267-000	Study Review/Consultant	0	0	0	80,000	40,000	30,000	
6272-000	Lab Tests	19,445	21,984	19,589	15,000	18,956	20,000	
	<i>Operating & Maintenance Total</i>	665,971	603,510	798,630	877,674	910,515	922,026	
7010-000	Fleet Transfer	32,848	32,848	17,038	21,307	21,307	30,199	
7011-000	Information Tech Transfer	21,983	25,349	19,261	24,182	24,682	7,881	
	<i>Interfund Loans & Transfers Total</i>	54,831	58,197	36,299	45,489	45,989	38,080	
8433-000	Sewer Plant	0	0	0	0	0	32,000	
8440-000	Machinery & Equipment	0	43,392	0	0	0	48,000	
	<i>Capital Outlay Total</i>	0	43,392	0	0	0	80,000	
DISPOSAL PLANT O&M								
EXPENDITURES TOTAL		874,133	900,400	1,023,424	1,113,172	1,145,031	1,240,708	
SEWER FUND O&M								
EXPENDITURES TOTAL		1,854,260	2,455,128	4,008,157	2,441,003	2,414,056	2,326,292	

Sewer Fund Detail Budget

TOWN OF WINDSOR							SEWER FUND - 07	
ACCT NO	ACCOUNT NAME	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 PROJ.	2019 BUDGET	
	BEG SEWER FUND O&M BALANCE	4,218,233	4,593,033	4,220,484	2,257,503	2,571,662	2,330,344	
	REVENUES	2,229,059	2,082,580	2,359,335	2,061,707	2,172,738	2,135,087	
	AVAILABLE RESOURCES	6,447,293	6,675,612	6,579,819	4,319,210	4,744,400	4,465,431	
	EXPENDITURES	1,854,260	2,455,128	4,008,157	2,441,003	2,414,056	2,326,292	
	END SEWER FUND O&M BALANCE	4,593,033	4,220,484	2,571,662	1,878,207	2,330,344	2,139,139	
EXPENDITURES BY CATEGORY								
	Personal Services Total	320,991	416,982	385,208	449,059	360,667	462,067	
	System Operating & Maintenance Total	772,082	765,418	916,183	983,772	1,034,115	1,066,966	
	Debt Service & Transfers	366,122	361,402	354,848	386,547	387,047	588,589	
	Capital Outlay Total	395,065	911,327	2,351,919	621,625	632,226	208,670	
	TOTAL EXPENDITURES	1,854,260	2,455,128	4,008,157	2,441,003	2,414,056	2,326,292	
DEPARTMENT SUMMARY								
	Sewer System	980,127	1,554,729	2,984,734	1,327,830	1,269,025	1,085,585	
	Sewer Plant	874,133	900,400	1,023,424	1,113,172	1,145,031	1,240,708	
	SUMMARY TOTAL	1,854,260	2,455,128	4,008,157	2,441,003	2,414,056	2,326,292	

Sewer Fund Detail Budget

TOWN OF WINDSOR							SEWER FUND - 07	
ACCT NO	ACCOUNT NAME	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 PROJ.	2019 BUDGET	
SEWER PLANT INVESTMENT FEES REVENUES - 07							SEWER PLANT INVESTMENT FEE	
4001-000	<i>Beginning Fund Balance</i>	3,916,535	4,730,823	7,111,469	7,040,945	7,466,052	7,827,803	
4334-000	Grants	333,794	505,792	0	0	0	0	
4334-910	Grants Public Works Facility	0	0	174,750	0	0	0	
4340-701	Cost Sharing Revenue	0	0	500,000	2,111,000	146,227	0	
4352-000	Plant Investment Fees	1,044,198	2,724,292	1,857,900	1,925,987	1,215,177	1,932,456	
4364-007	PI Interest Income	1,671	5,156	9,296	5,082	15,214	7,096	
4367-000	Contributions- Developers	473,078	265,515	978,980	0	0	0	
SEWER INVESTMENT FEE REVENUE TOTAL		1,852,741	3,500,755	3,520,926	4,042,070	1,376,618	1,939,552	
AVAILABLE RESOURCES		5,769,276	8,231,579	10,632,395	11,083,014	8,842,670	9,767,355	
PLANT INVESTMENT FEES EXPENDITURES - 07								
7324-000	Interest Expense/Revolve Loan (482)	48,023	42,510	40,864	74,516	74,516	34,436	
7354-000	Principal Expense/Revolve Loan (482)	184,373	190,320	190,320	386,588	386,588	196,268	
<i>Interfund Loans & Transfers Total</i>		<i>232,396</i>	<i>232,830</i>	<i>231,184</i>	<i>461,104</i>	<i>461,104</i>	<i>230,703</i>	
8420-910	Building/PW Maint Facility (481)	0	0	1,462,457	0	601	0	
8433-000	Sewer Plant Improvements (482)	0	98,035	364,614	0	0	0	
8433-907	Sewer Plant Improvements (482)	332,979	437,387	0	0	0	0	
8440-000	Machinery/Equipment (482)	0	0	0	0	0	652,392	
8453-701	Transmission Mains (481)	473,078	265,515	978,980	3,000,000	530,659	0	
8452-000	Oversize Lines (481)	0	86,342	0	206,000	0	350,000	
8456-000	System Improvements (481)	0	0	129,108	0	22,503	0	
<i>Capital Outlay Total</i>		<i>806,056</i>	<i>887,279</i>	<i>2,935,160</i>	<i>3,206,000</i>	<i>553,762.68</i>	<i>1,002,392</i>	
SEWER INVEST FEE EXPENDITURES TOTAL		1,038,452	1,120,110	3,166,344	3,667,104	1,014,866	1,233,095	

Sewer Fund Detail Budget

<i>TOWN OF WINDSOR</i>							SEWER FUND - 07
ACCT NO	ACCOUNT NAME	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 PROJ.	2019 BUDGET
	BEGINNING PLANT INVESTMENT BALANCE	3,916,535	4,730,823	7,111,469	7,040,945	7,466,052	7,827,803
	REVENUE	1,852,741	3,500,755	3,520,926	4,042,070	1,376,618	1,939,552
	Available Resources	5,769,276	8,231,579	10,632,395	11,083,014	8,842,670	9,767,355
	EXPENDITURES	1,038,452	1,120,110	3,166,344	3,667,104	1,014,866	1,233,095
	ENDING PLANT INVESTMENT BALANCE	4,730,823	7,111,469	7,466,052	7,415,911	7,827,803	8,534,260
	EXPENDITURES BY CATEGORY						
	Personnel	320,991	416,982	385,208	449,059	360,667	462,067
	Operation & Maintenance	772,082	765,418	916,183	983,772	1,034,115	1,066,966
	Capital Outlay	1,201,121	1,798,606	5,287,079	3,827,625	1,185,989	1,211,062
	Debt Service & Transfers	598,518	594,232	586,032	847,651	848,151	819,292
	TOTAL EXPENDITURES	2,892,712	3,575,238	7,174,501	6,108,106	3,428,922	3,559,387

Sewer Fund Detail Budget

<i>TOWN OF WINDSOR</i>	ACCT NO	ACCOUNT NAME	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 PROJ.	SEWER FUND - 07 2019 BUDGET

Storm Drainage Fund Detail Budget

TOWN OF WINDSOR							
ACCT NO	ACCOUNT NAME	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 PROJ.	2019 BUDGET
STORM DRAINAGE O&M REVENUE - 08						STORM DRAIN OPERATING & MAINTENANCE	
4001-000	Beginning Fund Balance	345,720	529,144	645,015	621,783	650,399	757,240
4334-000	Grants	0	0	5,300	0	4,000	0
4349-000	Stormwater Service	237,557	231,715	248,579	642,647	259,906	246,531
4361-000	Mosquito Control Service	98,427	105,111	113,006	111,552	118,000	126,816
4368-800	Miscellaneous Income - PIF	70,916	56,980	127	0	0	0
STORM DRAIN O&M TOTAL REVENUE		406,900	393,807	367,012	754,199	381,907	373,347
RESOURCES AVAILABLE		752,621	922,950	1,012,026	1,375,983	1,032,306	1,130,587
STORM DRAINAGE O&M EXPENDITURES - 08							
STORM DRAIN SYSTEM - 483							
5111-000	Wages / Full Time	(6,450)	0	0	0	13,000	67,600
5112-000	Wages / Part Time	10,731	5,191	14,136	0	0	0
5113-000	Wages / Seasonal	0	0	0	18,600	18,600	0
5121-000	Wages / Over Time	215	0	0	500	0	500
5122-000	On Call Time	210	0	0	0	0	0
5114-000	Merit Pay	0	0	0	0	0	4,732
5127-000	Long Term Disability	10	0	0	0	61	314
5128-000	Vision Insurance	6	0	0	0	14	54
5130-000	FICA-Med	237	75	205	277	458	1,056
5131-000	FICA	1,011	322	876	1,184	1,959	4,516
5132-000	Medical Insurance	549	0	0	0	1,900	7,675
5133-000	Employee Retirement	248	0	0	0	0	1,085
5134-000	Unemployment Insurance	50	16	0	57	95	218
5135-000	Workers Compensation Insurance	506	464	626	602	658	2,232
5136-000	Dental Insurance	43	0	0	0	107	432
5137-000	Staff Development	85	611	0	1,350	1,350	1,225
5138-000	Life Insurance	5	0	0	0	22	114
5141-000	Clothing Allowance	16	177	0	400	400	400
5144-000	Employee Assistance Administration	16	0	0	0	10	39
<i>Personal Services Total</i>		7,488	6,857	15,843	22,971	38,633	92,192

Storm Drainage Fund Detail Budget

TOWN OF WINDSOR		2015	2016	2017	2018	2018	2019
ACCT NO	ACCOUNT NAME	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJ.	BUDGET
6210-000	Office Supplies	271	273	56	200	124	150
6213-000	Public Relations	0	0	0	0	0	5,000
6217-000	Dues/Fees/Subscriptions	19	187	2,380	2,060	1,587	1,053
6218-000	Small Equipment Items	534	214	1,369	3,000	3,000	3,000
6237-000	Lines Maintenance	25,489	31,880	37,951	100,000	38,558	35,000
6240-000	Equipment Repairs	2,070	2,070	0	2,600	2,290	3,000
6246-000	Liability Insurance	11,832	12,499	12,671	15,196	14,309	17,703
6253-000	Contract Service	91,195	91,641	92,380	93,315	94,216	96,832
6254-000	Engineering Services	20,553	0	0	0	0	0
6261-000	Telephone	0	0	0	0	0	0
6263-000	Postage	11,976	11,798	12,217	13,000	12,746	14,500
6264-000	Printing/Binding	7,152	6,959	7,461	7,500	8,527	8,200
6267-000	Study/Review/Analysis/Consulting	0	68,658	135,710	0	14,240	0
6289-000	Credit Card Processing Fees	0	0	6,596	0	6,984	7,000
	<i>Operating & Maintenance Total</i>	171,091	226,180	308,790	236,871	196,581	191,438
7010-000	Fleet Transfer	44,899	44,899	36,994	39,851	39,851	50,844
7302-000	Administration Exp Transfer/Gen Fund	0	0	0	0	0	0
	<i>Interfund Loans & Transfers Total</i>	44,899	44,899	36,994	39,851	39,851	50,844
STORM DRAINAGE O&M EXPENDITURES TOTAL		223,477	277,936	361,627	299,693	275,066	334,474
BEG STORM DRAINAGE O&M FUND BALANCE		345,720	529,144	645,015	621,783	650,399	757,240
REVENUE Available Resources		406,900	393,807	367,012	754,199	381,907	373,347
EXPENDITURES		752,621	922,950	1,012,026	1,375,983	1,032,306	1,130,587
END STORM DRAINAGE O&M FUND BALANCE		223,477	277,936	361,627	299,693	275,066	334,474
EXPENDITURES BY CATEGORY		529,144	645,015	650,399	1,076,290	757,240	796,113
	Personnel Services Total	7,488	6,857	15,843	22,971	38,633	92,192
	System Operating & Maintenance. Total	171,091	226,180	308,790	236,871	196,581	191,438
	Debt Service & Transfers	44,899	44,899	36,994	39,851	39,851	50,844
	Capital Outlay Total	0	0	0	0	0	0
TOTAL EXPENDITURES		223,477	277,936	361,627	299,693	275,066	334,474

Storm Drainage Fund Detail Budget

TOWN OF WINDSOR							
ACCT NO	ACCOUNT NAME	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 PROJ.	2019 BUDGET
DEPARTMENT SUMMARY							
	Storm Drain	223,477	277,936	361,627	299,693	275,066	334,474

Storm Drainage Fund Detail Budget

TOWN OF WINDSOR							
ACCT NO	ACCOUNT NAME	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 PROJ.	2019 BUDGET
STORM DRAIN INVESTMENT FEES REVENUE		PLANT INVESTMENT FEES					
4001-000	<i>Beginning PI Fund Balance</i>	2,493,503	2,327,745	351,400	1,138,854	1,054,946	2,320,329
4334-908	Grants / Law Basin FEMA PDM & CDBG	1,048,516	1,707,352	0	0	0	0
4352-000	Storm Drain Investment Fees	702,575	960,151	1,082,060	1,932,429	1,786,206	1,786,206
4364-000	Storm Drain Invest Interest Income	847	2,593	4,783	2,574	7,929	5,102
4374-000	Transfer from Capital Improvement Fund	504,814	0	0	0	0	0
4367-000	Developer Contributions	215,184	290,566	235,768	0	0	0
STORM DRAIN INVESTMENT REVENUES TOTAL		2,471,935	2,960,662	1,322,610	1,935,003	1,794,135	1,791,308
AVAILABLE RESOURCES		4,965,438	5,288,407	1,674,010	3,073,857	2,849,081	4,111,637
STORM DRAIN INVESTMENT FEES EXPENDITURES							
7321-000	Interest Expense/Capital Imp. Loan	0	2,357	1,890	1,421	1,421	950
7350-000	Principal Expense/Capital Imp. Loan	0	100,024	100,491	100,961	100,961	101,432
7377-000	Transfer to Water/Non-Potable Fund	151,986	151,986	151,983	199,869	199,869	199,869
	<i>Loans & Transfers Total</i>	151,986	254,367	254,364	302,251	302,251	302,251
8410-000	Land	396,240	2,500	0	0	0	0
8410-908	Land / Law Basin PDM	258,366	0	0	0	0	0
8458-000	Drainage Improvements	924,858	1,965,525	333,120	393,500	226,501	1,143,977
8458-908	Drainage Improvements	906,242	2,714,615	31,580	0	0	0
	<i>Capital Outlay Total</i>	2,485,706	4,682,640	364,700	393,500	226,501	1,143,977
STORM DRAIN INVESTMENT EXPENDITURES TOTAL		2,637,692	4,937,007	619,064	695,751	528,752	1,446,228
BEGINNING STORM DRAIN BAL		2,493,503	2,327,745	351,400	1,138,854	1,054,946	2,320,329
REVENUES		2,471,935	2,960,662	1,322,610	1,935,003	1,794,135	1,791,308
Available Resources		4,965,438	5,288,407	1,674,010	3,073,857	2,849,081	4,111,637
EXPENDITURES		2,637,692	4,937,007	619,064	695,751	528,752	1,446,228
ENDING STORM DRAIN BAL		2,327,745	351,400	1,054,946	2,378,106	2,320,329	2,665,409
EXPENDITURES BY CATEGORY							
Personnel		7,488	6,857	15,843	22,971	38,633	92,192
Operation & Maintenance		171,091	226,180	308,790	236,871	196,581	191,438
Capital Outlay		2,485,706	4,682,640	364,700	393,500	226,501	1,143,977
Debt Service & Interfund Transfers		196,885	299,266	291,358	342,102	342,102	353,095
TOTAL EXPENDITURES		2,861,170	5,214,943	980,690	995,444	803,817	1,780,702

Fleet Management Fund Detail Budget

TOWN OF WINDSOR		FLEET MANAGEMENT FUND - 10					
ACCT NO	ACCOUNT NAME	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 PROJ.	2019 BUDGET
FLEET MANAGEMENT FUND REVENUE - 10							
4001-000	<i>Beginning Fund Balance</i>	517,339	400,514	414,000	336,139	276,043	331,510
CAPITAL CONTRIBUTIONS FROM OTHER FUNDS							
4304-000	Contribution from CIF	110,000	30,000	244,992	269,500	269,500	499,000
4306-000	Contribution from Water Fund	0	0	0	0	0	23,000
4307-000	Contribution from Sewer Fund	0	0	0	0	0	15,000
	<i>Sub-Total</i>	110,000	30,000	244,992	269,500	269,500	537,000
CHARGES FOR SERVICE							
4421-000	Police Department Lease Transfer	246,235	246,235	155,330	190,078	190,078	224,271
4429-000	Street Department Lease Transfer	152,628	152,628	89,390	329,666	329,666	368,834
4430-000	Public Works Lease Transfer	34,512	34,512	14,750	14,426	14,426	15,577
4431-000	Engineering Lease Transfer	20,487	20,487	8,630	22,403	22,403	27,039
4432-000	Cemetery Lease Transfer	13,450	13,450	5,546	6,290	6,290	8,863
4450-000	Forestry Lease Transfer	50,415	50,415	30,653	28,784	28,784	40,260
4451-000	Recreation Lease Transfer	60,969	60,969	29,350	27,737	27,737	37,291
4452-000	Aquatics Lease Transfer	0	0	0	1,743	1,743	1,743
4454-000	Parks Department Lease Transfer	185,244	185,244	90,387	144,889	144,889	155,690
4457-000	General Admin. (TH) Lease Transfer	8,241	8,241	4,289	13,022	13,022	8,788
4471-000	Water Fund Lease Transfer	69,215	69,215	41,548	36,542	36,542	42,114
4481-000	Sewer System Lease Transfer	63,207	63,207	43,445	46,925	46,925	51,567
4482-000	Sewer Plant Lease Transfer	32,848	32,848	17,038	21,307	21,307	30,199
4483-000	Drainage Lease Transfer	44,899	44,899	36,994	39,851	39,851	50,844
4490-000	CRC Lease Transfer	0	0	0	13,684	13,684	18,691
4497-000	Facility Lease Transfer	6,000	6,000	6,000	5,526	5,526	11,107
	<i>Sub-Total</i>	988,350	988,350	573,350	942,873	942,873	1,092,878
MISCELLANEOUS REVENUE							
4360-000	Insurance Claims	0	24,849	5,976	0	10,311	0
4368-000	Miscellaneous Revenue	0	0	600	0	0	0
4381-000	Sale of Retired Vehicles	218,074	46,887	29,000	10,000	39,500	41,000
	<i>Sub-Total</i>	218,074	71,736	35,576	10,000	49,811	41,000
FLEET MANAGEMENT REVENUE TOTAL		1,316,424	1,090,085	853,918	1,222,373	1,262,184	1,670,878
AVAILABLE RESOURCES		1,833,763	1,490,600	1,267,918	1,558,512	1,538,228	2,002,388

Fleet Management Fund Detail Budget

TOWN OF WINDSOR		FLEET MANAGEMENT FUND - 10					
ACCT NO	ACCOUNT NAME	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 PROJ.	2019 BUDGET
FLEET MANAGEMENT FUND EXPENDITURES - 10							
FLEET MANAGEMENT - 491							
5111-000	Wages / Full Time	158,672	108,983	165,812	164,736	170,124	170,248
5112-000	Wages / Part Time	0	0	13,338	0	0	0
5113-000	Wages / Seasonal	0	0	0	14,488	14,488	15,870
5121-000	Wages / Over Time	911	715	1,368	3,388	1,377	4,888
5122-000	On Call Time	0	0	215	3,328	395	12,778
5114-000	Merit Pay	0	0	0	4,942	0	11,917
5126-000	Short Term Disability	418	277	450	453	481	490
5127-000	Long Term Disability	621	485	727	766	777	792
5128-000	Vision Insurance	331	251	259	278	476	260
5130-000	FICA-Med	2,038	1,678	2,465	2,768	2,514	3,128
5131-000	FICA	8,622	7,177	10,542	11,835	10,748	13,374
5132-000	Medical Insurance	37,713	30,845	36,071	36,041	52,081	53,007
5133-000	Employee Retirement	4,944	4,007	4,760	10,181	10,153	10,930
5134-000	Unemployment Insurance	465	361	532	573	549	647
5135-000	Workers Compensation Insurance	3,964	3,817	3,533	3,298	3,604	2,744
5136-000	Dental Insurance	2,748	2,208	3,348	3,132	4,018	4,094
5137-000	Staff Development	1,498	1,028	2,487	2,500	2,500	2,500
5138-000	Life Insurance	337	264	395	396	422	430
5141-000	Uniform Allowance	1,138	1,180	1,073	1,300	847	1,300
5144-000	Employee Assistance Administration	100	87	117	117	117	117
<i>Personal Services Total</i>		224,520	163,363	247,492	264,518	275,670	309,513
6210-000	Office Supplies	614	979	921	700	700	900
6216-000	Reference Books/Materials	976	498	523	500	500	500
6217-000	Dues/Fees/Subscriptions	1,810	696	1,106	1,200	1,200	1,200
6218-000	Small Equipment Items	26,613	20,907	14,989	10,000	10,000	29,000
6220-000	Fuel /Fluids	100,483	95,267	121,524	108,160	110,158	131,000
6231-000	Vehicle Repairs/Maintenance	111,599	120,006	111,992	100,000	123,206	125,000
6240-000	Equipment Repairs	31,280	20,000	13,019	10,000	10,000	10,000
6246-000	Liability Insurance	0	0	1,000	0	0	0
6253-000	Contract Service	663	806	1,494	1,000	1,426	3,900
6261-000	Telephone	0	0	660	660	660	660
6276-000	Fuel Facility Repair/Maintenance.	2,163	3,086	774	3,000	6,451	3,000
<i>Operating & Maintenance Total</i>		276,200	262,244	268,003	235,220	264,301	305,160

Fleet Management Fund Detail Budget

TOWN OF WINDSOR		FLEET MANAGEMENT FUND - 10					
ACCT NO	ACCOUNT NAME	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 PROJ.	2019 BUDGET
7011-000	Information Tech Transfer	0	0	0	0	0	16,273
	<i>Interfund Loans & Transfers Total</i>	0	0	0	0	0	16,273
8432-000	Vehicles	932,528	650,993	460,899	608,500	608,500	1,106,000
8440-000	Machinery/Equipment	0	0	15,481	29,000	58,247	173,000
	<i>Capital Outlay Total</i>	932,528	650,993	476,380	637,500	666,747	1,279,000
FLEET MANAGEMENT FUND EXPENDITURES TOTAL		1,433,249	1,076,600	991,875	1,137,238	1,206,718	1,909,946
BEGINNING FUND BALANCE		517,339	400,514	414,000	336,139	276,043	331,510
REVENUE		1,316,424	1,090,085	853,918	1,222,373	1,262,184	1,670,878
Available Resources		1,833,763	1,490,600	1,267,918	1,558,512	1,538,228	2,002,388
EXPENDITURES		1,433,249	1,076,600	991,875	1,137,238	1,206,718	1,909,946
ENDING FUND BALANCE		400,514	414,000	276,043	421,274	331,510	92,442
EXPENDITURES BY CATEGORY							
	Personal Services Total	224,520	163,363	247,492	264,518	275,670	309,513
	Operating & Maintenance	276,200	262,244	268,003	235,220	264,301	305,160
	Debt Service & Transfers	0	0	0	0	0	16,273
	Capital Outlay	932,528	650,993	476,380	637,500	666,747	1,279,000
TOTAL EXPENDITURES		1,433,249	1,076,600	991,875	1,137,238	1,206,718	1,909,946

Fleet Management Fund Detail Budget

<i>TOWN OF WINDSOR</i>								FLEET MANAGEMENT FUND - 10
ACCT NO	ACCOUNT NAME	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 PROJ.	2019 BUDGET	

Information Technology Fund Detail Budget

TOWN OF WINDSOR		INFORMATION TECHNOLOGY FUND - 11					
ACCT NO	ACCOUNT NAME	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 PROJ.	2019 BUDGET
4001-000	Beginning Fund Balance	144,075	30,023	(350)	71,078	103,380	156,069
	CAPITAL CONTRIBUTIONS FROM OTHER FUNDS						
4304-000	Contribution from CIF	0	282,804	174,996	0	0	700,500
4306-000	Contribution from Water Fund	0	0	0	0	0	1,500
4307-000	Contribution from Sewer Fund	0	0	0	0	0	1,500
	<i>Sub-Total</i>	0	282,804	174,996	0	0	703,500
	CHARGES FOR SERVICE						
4410-000	Town Clerk Lease Transfer	87,505	112,529	154,404	94,324	94,824	155,593
4411-000	Mayor & Town Board Lease Transfer	45,626	37,216	38,275	38,813	39,313	7,322
4413-000	Town Manager Lease Transfer	28,231	43,111	45,087	13,761	14,261	35,475
4415-000	Finance Lease Transfer	48,665	71,741	108,539	66,342	66,842	109,470
4416-000	Human Resources Transfer	44,949	51,342	66,878	154,134	154,634	95,320
4417-000	Communications Transfer	0	0	0	43,761	44,261	79,144
4418-000	Legal Lease Transfer	19,618	28,881	28,631	13,761	14,261	27,405
4419-000	Planning Lease Transfer	51,367	46,878	65,401	80,659	81,159	138,966
4420-000	Economic Development Lease Transfer	14,214	25,048	31,859	13,761	14,261	34,279
4421-000	Police Department Lease Transfer	153,537	145,134	226,250	267,479	267,979	388,167
4429-000	Streets Department Lease Transfer	0	0	0	0	0	58,234
4430-000	Public Works Lease Transfer	104,563	82,478	124,551	62,901	63,401	61,779
4431-000	Engineering Lease Transfer	45,261	45,513	62,487	38,813	39,313	66,091
4451-000	Recreation Lease Transfer	56,770	58,354	73,520	140,528	141,028	58,681
4454-000	Parks Department Lease Transfer	72,308	55,388	68,767	92,239	92,739	79,449
4456-000	Cultural Lease Transfer	21,476	43,521	50,155	18,771	19,271	37,914
4471-000	Water Fund Lease Transfer	16,072	28,316	24,015	24,182	24,682	18,511
4482-000	Sewer Plant Lease Transfer	21,983	25,349	19,261	24,182	24,682	7,881
4490-000	CRC Lease Transfer	50,860	52,421	78,677	23,782	24,282	45,702
4491-000	Fleet Lease Transfer	0	0	0	0	0	16,273
4493-000	CRC EXP Lease Transfer	0	0	0	33,803	20,010	71,661
4497-000	Facility Services Lease Transfer	0	0	0	0	0	14,035
	<i>Sub-Total</i>	881,005	953,213	1,266,757	1,245,996	1,241,203	1,607,352
	MISCELLANEOUS REVENUE						
4348-419	CC Convenience Fee/Planning	0	0	2,684	150,000	0	0
4368-000	CC Convenience Fee	0	0	134,147	0	0	0
	<i>Sub-Total</i>	0	0	136,831	150,000	0	0
INFORMATION TECHNOLOGY REVENUE TOTAL		881,005	1,236,017	1,578,584	1,395,996	1,241,203	2,310,852
AVAILABLE RESOURCES		1,025,080	1,266,040	1,578,234	1,467,074	1,344,583	2,466,921

Information Technology Fund Detail Budget

TOWN OF WINDSOR		INFORMATION TECHNOLOGY FUND - 11					
ACCT NO	ACCOUNT NAME	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 PROJ.	2019 BUDGET
INFORMATION TECHNOLOGY FUND EXPENDITURES - 11							
INFORMATION TECH - 492							
5111-000	Wages - Full Time	210,978	270,874	284,518	330,364	335,854	514,931
5112-000	Wages - Part Time	7,451	20,278	24,761	26,096	24,035	20,000
5121-000	Wages - Over Time	4,409	1,686	105	1,500	188	200
5122-000	On Call Time	25,089	(9,256)	1,815	1,500	3,929	9,125
5114-000	Merit Pay	0	0	0	9,911	0	23,633
5126-000	Short Term Disability	336	481	518	581	412	671
5127-000	Long Term Disability	903	1,162	1,283	1,407	1,481	2,394
5128-000	Vision Insurance	413	506	616	668	586	1,111
5130-000	FICA-Med	3,218	4,184	4,264	5,356	5,132	8,234
5131-000	FICA	13,761	17,890	18,232	22,901	21,941	35,209
5132-000	Medical Insurance	40,915	54,458	63,017	67,759	62,392	115,907
5133-000	Employee Retirement	8,547	12,445	13,177	20,416	14,076	21,674
5134-000	Unemployment Insurance	680	912	920	1,108	1,100	1,704
5135-000	Workers Compensation Insurance	454	554	467	381	417	458
5136-000	Dental Insurance	2,690	3,341	4,434	4,911	5,572	9,483
5137-000	Staff Development	3,814	2,196	1,573	3,000	2,089	40,000
5138-000	Life Insurance	493	629	700	760	806	1,205
5144-000	Employee Assistance Administration	139	175	178	194	194	311
	<i>Personal Services Total</i>	324,291	382,516	420,578	498,814	480,203	806,251
6210-000	Office Supplies	1,803	1,631	1,093	750	1,750	2,000
6213-000	Public Relations	0	0	1,343	3,500	0	0
6216-000	Reference Books/Materials	0	0	0	0	0	0
6217-000	Dues/Fees/Subscriptions	25	394	2,353	2,400	2,330	500
6218-000	Small Equipment Items	12,603	12,057	33,151	10,650	34,208	105,500
6240-000	Equipment Repairs/Supplies	20,919	19,955	40,313	62,200	48,005	64,475
6245-000	Travel/Mileage	358	541	141	100	376	500
6253-000	Contract & Hosting Services	85,513	116,406	171,951	143,235	100,317	170,160
6267-000	Study Review/Consultant	0	0	7,518	80,000	19,191	37,000
6285-000	Software Maintenance Contracts	151,024	279,502	229,923	215,035	202,947	312,745
6286-000	Computer Hardware	85,352	34,799	60,509	86,850	88,328	155,000
6287-000	Licenses/Subs/Cert Fees/New Software	36,995	33,775	113,264	74,400	88,404	179,290
6288-000	Copier Lease Payments	36,308	34,499	38,443	40,000	35,181	40,000
6289-000	Credit Card Processing Fees	77,421	97,166	134,147	150,000	0	0
	<i>Operating & Maintenance Total</i>	508,320	630,725	834,148	869,120	621,037	1,067,170
8440-000	Machinery/Equipment	149,045	238,082	202,956	71,500	70,797	525,500
	<i>Capital Outlay Total</i>	149,045	238,082	202,956	71,500	70,797	525,500
7012-000	Facility Services Transfer	13,401	15,068	17,173	16,477	16,477	21,300
	<i>Interfund Loans & Transfers Total</i>	13,401	15,068	17,173	16,477	16,477	21,300
INFORMATION TECHNOLOGY FUND EXPENDITURES TOTAL		995,057	1,266,390	1,474,854	1,455,912	1,188,514	2,420,221

Information Technology Fund Detail Budget

TOWN OF WINDSOR		INFORMATION TECHNOLOGY FUND - 11					
ACCT NO	ACCOUNT NAME	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 PROJ.	2019 BUDGET
BEGINNING FUND BALANCE		144,075	30,023	(350)	71,078	103,380	156,069
REVENUE		881,005	1,236,017	1,578,584	1,395,996	1,241,203	2,310,852
Available Resources		1,025,080	1,266,040	1,578,234	1,467,074	1,344,583	2,466,921
EXPENDITURES		995,057	1,266,390	1,474,854	1,455,912	1,188,514	2,420,221
ENDING FUND BALANCE		30,023	(350)	103,380	11,162	156,069	46,700
EXPENDITURES BY CATEGORY							
	Personal Services Total	324,291	382,516	420,578	498,814	480,203	806,251
	Operating & Maintenance	508,320	630,725	834,148	869,120	621,037	1,067,170
	Debt Service & Transfers	13,401	15,068	17,173	16,477	16,477	21,300
	Capital Outlay	149,045	238,082	202,956	71,500	70,797	525,500
	TOTAL EXPENDITURES	995,057	1,266,390	1,474,854	1,455,912	1,188,514	2,420,221

Information Technology Fund Detail Budget

<i>TOWN OF WINDSOR</i>				INFORMATION TECHNOLOGY FUND - 11			
ACCT NO	ACCOUNT NAME	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 PROJ.	2019 BUDGET

Windsor Building Authority Fund Detail Budget

TOWN OF WINDSOR							
ACCT NO	ACCOUNT NAME	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 PROJ.	2019 BUDGET
WINDSOR BUILDING AUTHORITY REVENUE						WINDSOR BUILDING AUTHORITY RESERVE	
4001-000	<i>Beginning Fund Balance</i>	145,534	145,361	145,549	185,336	145,563	145,558
4364-000	Interest Income	15	15	15	0	0	0
4371-000	Transfer from General Fund	0	0	0	145,080	145,080	0
4374-000	Transfer from Capital Improvement Fund	145,080	145,080	145,080	145,080	145,080	145,080
WINDSOR BUILDING AUTHORITY REVENUES TOTAL		145,095	145,095	145,095	290,160	290,160	145,080
AVAILABLE RESOURCES		290,629	290,456	290,643	475,496	435,723	290,638
WINDSOR BUILDING AUTHORITY EXPENDITURES							
WINDSOR BUILDING AUTHORITY - 495							
6217-000	Dues, Fees, Subscriptions	188	5	0	5	5	5
	<i>Operating & Maintenance Total</i>	188	5	0	5	5	5
7321-000	Interest Expense/Loan	106,579	105,120	103,585	102,002	202,361	98,653
7350-000	Principal Exp/Loan	38,501	39,782	41,495	188,158	87,799	46,427
	<i>Interfund Loans & Transfers Total</i>	145,080	144,902	145,080	290,160	290,160	145,080
WINDSOR BUILDING AUTHORITY EXPENDITURES TOTAL		145,268	144,907	145,080	290,165	290,165	145,085
BEG WINDSOR BUILDING AUTHORITY BAL		145,534	145,361	145,549	185,336	145,563	145,558
REVENUE		145,095	145,095	145,095	290,160	290,160	145,080
Available Resources		290,629	290,456	290,643	475,496	435,723	290,638
EXPENDITURES		145,268	144,907	145,080	290,165	290,165	145,085
END WINDSOR BUILDING AUTHORITY BAL		145,361	145,549	145,563	185,331	145,558	145,553
EXPENDITURE BY CATEGORY							
Operation & Maintenance		188	5	0	5	5	5
Debt Service & Transfers		145,080	144,902	145,080	290,160	290,160	145,080
TOTAL EXPENDITURES		145,268	144,907	145,080	290,165	290,165	145,085

Windsor Building Authority Fund Detail Budget

<i>TOWN OF WINDSOR</i>							
ACCT NO	ACCOUNT NAME	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 PROJ.	2019 BUDGET

Facility Services Fund Detail Budget

TOWN OF WINDSOR		FACILITY SERVICES FUND - 17					
ACCT NO	ACCOUNT NAME	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 PROJ.	2019 BUDGET
FACILITY SERVICES FUND REVENUE - 17							
4001-000	<i>Beginning Fund Balance</i>	55,459	99,862	37,585	53,742	10,041	138,099
	CHARGES for FACILITY SERVICE						
4410-000	Town Clerk Services Transfer	19,595	19,845	21,202	20,569	20,570	20,713
4413-000	Town Manager Services Transfer	12,223	13,657	13,329	12,647	12,648	16,120
4415-000	Finance Services Transfer	16,184	18,959	20,166	18,777	18,778	19,276
4416-000	Human Resources Services Transfer	13,087	13,830	15,831	14,011	14,012	16,074
4417-000	Communications Transfer	0	0	12,537	12,914	12,914	15,995
4418-000	Legal Services Transfer	6,897	7,287	7,711	6,527	6,527	7,801
4419-000	Planning Services Transfer	16,184	16,132	18,332	17,772	17,773	21,110
4420-000	Economic Development Transfer	6,897	7,287	7,711	6,527	6,527	7,801
4421-000	Police Department Services Transfer	96,407	97,184	126,085	138,898	138,905	107,298
4430-000	Public Works Services Transfer	0	0	0	3,240	3,240	32,193
4431-000	Engineering Services Transfer	16,184	17,196	19,491	18,873	18,874	20,193
4433-000	Community Events Transfer	3,591	0	0	0	0	0
4452-000	Aquatics Services Transfer	1,381	699	634	670	670	0
4454-000	Parks Department Services Transfer	3,737	4,546	0	0	0	0
4456-000	Art & Heritage Services Transfer	6,521	7,735	2,832	1,374	1,374	0
4457-000	General Administration Services Transfer	177,758	183,835	211,208	220,889	220,891	201,893
4490-000	CRC Services Transfer	232,016	205,627	247,070	286,823	286,841	0
4492-000	Information Technology Services Transfer	13,401	15,068	17,173	16,477	16,477	21,300
4493-000	CRC Expansion Services Transfer	0	59,297	113,563	122,203	122,210	0
	<i>Sub-Total</i>	642,063	688,184	854,875	919,190	919,231	507,768
FACILITY SERVICES REVENUE TOTAL		642,063	688,184	854,875	919,190	919,231	507,768
	AVAILABLE RESOURCES	697,522	788,046	892,459	972,931	929,272	645,867
FACILITY SERVICES FUND EXPENDITURES - 17							

Facility Services Fund Detail Budget

TOWN OF WINDSOR		FACILITY SERVICES FUND - 17					
ACCT NO	ACCOUNT NAME	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 PROJ.	2019 BUDGET
CUSTODIAL SERVICES - 496							
5111-000	Wages - Full Time	137,051	168,804	264,280	256,750	218,602	31,408
5112-000	Wages - Part Time	33,640	27,125	40,157	40,000	37,213	46,000
5121-000	Wages - Over Time	1,392	7,959	22,070	2,900	7,563	1,000
5114-000	Merit Pay	0	0	0	7,703	0	2,199
5126-000	Short Term Disability	313	447	775	851	700	168
5127-000	Long Term Disability	567	721	1,153	1,194	999	146
5128-000	Vision Insurance	420	510	524	665	573	54
5130-000	FICA-Med	2,330	2,970	4,611	4,457	3,637	1,169
5131-000	FICA	9,961	12,700	19,718	19,056	15,552	4,998
5132-000	Medical Insurance	28,028	37,424	65,812	68,602	63,970	7,675
5133-000	Employee Retirement	5,800	6,953	9,263	15,867	12,963	2,016
5134-000	Unemployment Insurance	491	631	987	922	790	242
5135-000	Workers Compensation Insurance	6,986	10,998	10,194	9,039	9,924	1,897
5136-000	Dental Insurance	2,098	2,470	5,328	5,894	5,372	432
5137-000	Staff Development	504	390	60	1,200	1,200	300
5138-000	Life Insurance	293	383	631	653	550	81
5141-000	Uniform Allowance	718	1,014	710	1,000	1,000	400
5144-000	Employee Assistance Administration	149	181	308	311	267	39
	<i>Personal Services Total</i>	230,740	281,681	446,582	437,063	380,873	100,223
6210-000	Office Supplies	106	497	357	500	500	400
6218-000	Small Equipment Items	2,486	847	1,416	4,200	4,200	5,000
6229-000	Building Maintenance Supplies/Custodial	22,841	39,563	57,524	50,000	58,525	30,000
6246-000	Liability Insurance	0	0	1,000	0	0	0
6253-000	Contract Service	7,498	12,470	12,264	15,000	21,811	26,000
6261-000	Telephone	660	633	578	660	660	660
	<i>Operating & Maintenance Total</i>	33,590	54,010	73,138	70,360	85,696	62,060
CUSTODIAL SERVICES EXPENDITURES TOTAL		264,331	335,691	519,721	507,423	466,569	162,283

Facility Services Fund Detail Budget

TOWN OF WINDSOR		FACILITY SERVICES FUND - 17					
ACCT NO	ACCOUNT NAME	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 PROJ.	2019 BUDGET
FACILITY MAINTENANCE - 497							
5111-000	Wages - Full Time	103,775	107,619	110,934	111,376	132,277	155,461
5114-000	Merit Pay	0	0	0	2,572	0	7,172
5121-000	Wages - Over Time	0	169	2,027	0	2,192	5,300
5126-000	Short Term Disability	180	191	262	296	267	560
5127-000	Long Term Disability	457	483	479	543	558	723
5128-000	Vision Insurance	223	223	144	151	189	235
5130-000	FICA-Med	1,463	1,554	1,734	1,652	1,951	2,435
5131-000	FICA	6,255	6,646	7,414	7,065	8,341	10,412
5132-000	Medical Insurance	18,520	20,498	16,932	18,503	19,632	27,425
5133-000	Employee Retirement	5,075	6,505	4,714	4,885	5,421	6,311
5134-000	Unemployment Insurance	303	330	365	342	411	504
5135-000	Workers Compensation Insurance	4,317	4,100	5,111	3,393	4,509	3,811
5136-000	Dental Insurance	1,857	1,430	1,196	428	1,574	1,726
5137-000	Staff Development	499	981	392	800	557	1,300
5138-000	Life Insurance	249	262	262	297	303	392
5141-000	Uniform Allowance	325	0	0	400	398	1,500
5144-000	Employee Assistance Administration	78	78	84	97	100	117
	<i>Personal Services Total</i>	143,575	151,069	152,051	152,799	178,680	225,383
6210-000	Office Supplies	216	470	335	300	230	300
6218-000	Small Equipment Items	149	0	0	300	300	500
6229-000	Building Maintenance Supplies	12,293	15,075	17,560	17,500	20,035	10,000
6246-000	Liability Insurance	0	0	640	0	0	0
6249-000	Leases/Rentals	44,704	44,920	38,182	41,469	25,977	0
6253-000	Contract Service	125,073	195,568	146,386	112,646	91,812	71,500
6261-000	Telephone	1,320	1,669	1,545	2,000	2,043	2,660
	<i>Operating & Maintenance Total</i>	183,755	257,702	204,647	174,215	140,398	84,960
7010-000	Fleet Transfer	6,000	6,000	6,000	5,526	5,526	11,107
7011-000	Information Tech Transfer	0	0	0	0	0	14,035
	<i>Interfund Loans & Transfers Total</i>	6,000	6,000	6,000	5,526	5,526	25,142
FACILITY MAINTENANCE							
EXPENDITURES TOTAL		333,330	414,771	362,698	332,540	324,603	335,485

Facility Services Fund Detail Budget

TOWN OF WINDSOR		FACILITY SERVICES FUND - 17					
ACCT NO	ACCOUNT NAME	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 PROJ.	2019 BUDGET
BEGINNING FUND BALANCE		55,459	99,862	37,585	53,742	10,041	138,099
REVENUE		642,063	688,184	854,875	919,190	919,231	507,768
Available Resources		697,522	788,046	892,459	972,931	929,272	645,867
EXPENDITURES		597,660	750,462	882,419	839,963	791,173	497,768
ENDING FUND BALANCE		99,862	37,585	10,041	132,968	138,099	148,099
EXPENDITURES BY CATEGORY							
	Personal Services Total	374,315	432,750	598,633	589,862	559,553	325,606
	Operating & Maintenance	217,345	311,712	277,786	244,575	226,094	147,020
	Debt Service & Transfers	6,000	6,000	6,000	5,526	5,526	25,142
	Capital Outlay	0	0	0	0	0	0
	TOTAL EXPENDITURES	597,660	750,462	882,419	839,963	791,173	497,768
DEPARTMENTS/DIVISION SUMMARY							
496	Custodial Services	264,331	335,691	519,721	507,423	466,569	162,283
497	Facility Maintenance	333,330	414,771	362,698	332,540	324,603	335,485
	SUMMARY TOTAL	597,660	750,462	882,419	839,963	791,173	497,768

Economic Development Incentive Fund Detail Budget

ACCT NO	ACCOUNT NAME	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ECONOMIC DEVELOPMENT INCENTIVE FUND -20	
						2018 PROJ.	2019 BUDGET
ECONOMIC DEVELOPMENT INCENTIVE FUND REVENUE - 20						ECONOMIC DEVELOPMENT INCENTIVE FUND	
4001-000	<i>Beginning Fund Balance</i>	0	38,674	171,002	171,084	162,122	136,638
4xxx-000	Economic Incentive Package Reimbursements	0	0	0	0	0	0
4364-000	Interest Earnings	0	0	0	0	0	0
4376-000	Transfer from TOW General Fund	200,000	161,328	72,798	28,916	28,916	103,366
ECONOMIC DEVELOPMENT FUND REVENUES TOTAL		200,000	161,328	72,798	28,916	28,916	103,366
AVAILABLE RESOURCES		200,000	200,002	243,800	200,000	191,038	240,004
ECONOMIC DEVELOPMENT INCENTIVE FUND EXPENDITURE- 20							
ECONOMIC DEVELOPMENT INCENTIVE FUND -435							
6217-000	Dues/Fees/Subscriptions	20,000	0	0	0	0	0
	<i>Operating & Maintenance Total</i>	20,000	0	0	0	0	0
7XXX-000	Incentive Loan Disbursements	0	0	0	0	0	0
7373-000	Transfers/Repayments to Other Funds	141,326	29,000	81,678	0	54,400	40,004
	<i>Debt Service & Transfers Total</i>	141,326	29,000	81,678	0	54,400	40,004
8410-000	Land/Easements	0	0	0	0	0	0
8412-000	Site Improvements	0	0	0	0	0	0
8420-000	Building & Structures	0	0	0	0	0	0
	<i>Capital Outlay Total</i>	0	0	0	0	0	0
ECONOMIC DEVELOPMENT FUND EXPENDITURES TOTAL		161,326	29,000	81,678	0	54,400	40,004
BEGINNING ECONOMIC DEV. FUND BALANCE		0	38,674	0	171,084	162,122	136,638
REVENUE		200,000	161,328	72,798	28,916	28,916	103,366
Available Resources		200,000	200,002	243,800	200,000	191,038	240,004
EXPENDITURES		161,326	29,000	81,678	0	54,400	40,004
ENDING ECONOMIC DEV. FUND BALANCE		38,674	171,002	162,122	200,000	136,638	200,000
EXPENDITURE BY CATEGORY							
	Operating & Maintenance Total	20,000	0	0	0	0	0
	Debt Service Debt Service & Transfers	141,326	29,000	81,678	0	54,400	40,004
	Capital Outlay Total	0	0	0	0	0	0
TOTAL EXPENDITURES		161,326	29,000	81,678	0	54,400	40,004

Economic Development Incentive Fund Detail Budget

ACCT NO	ACCOUNT NAME	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	ECONOMIC DEVELOPMENT INCENTIVE FUND -20	
						2018 PROJ.	2019 BUDGET

Community Recreation Center Expansion Fund Detail Budget

TOWN OF WINDSOR		COMMUNITY/RECREATION CENTER EXPANSION FUND - 21					
ACCT NO	ACCOUNT NAME	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 PROJ.	2019 BUDGET
COMMUNITY /RECREATION CENTER EXPANSION FUND REVENUE - 21							
4001-000	<i>Beginning Fund Balance</i>	0	14,382,631	4,967,909	6,451,523	5,588,658	7,661,981
4313-000	Sales Tax	1,951,353	2,069,150	2,297,085	2,088,731	2,641,327	2,773,393
4318-000	Construction Use Tax	407,300	804,430	775,879	669,300	749,357	776,556
4346-000	Recreation Revenue	0	334,376	1,290,956	1,300,919	1,300,919	1,384,813
4364-000	Interest Income	19,370	72,275	14,644	35,377	227,152	227,152
4368-000	Miscellaneous Income	0	25	1,825	1,300	53,753	0
4338-000	Bond Premium	1,854,911	0	0	0	0	0
4336-000	Bond Proceeds	16,100,000	0	15,480,000	0	0	0
COMMUNITY/RECREATION CENTER EXPANSION FUND REVENUE TOTAL		20,332,934	3,280,256	19,860,390	4,095,626	4,972,508	5,161,913
AVAILABLE RESOURCES		20,332,934	17,662,886	24,828,299	10,547,150	10,561,165	12,823,894
COMMUNITY/RECREATION CENTER EXPANSION FUND EXPENDITURES - 21							
PROGRAMMING & OPERATIONS - 493							
5111-000	Wages/Full Time	0	170,568	237,383	259,307	266,071	533,916
5112-000	Wages/Part Time	0	61,649	399,431	442,969	414,699	442,969
5113-000	Wages/Seasonal	0	0	0	0	25,205	50,872
5121-000	Wages/Over Time	0	5,724	4,862	12,648	10,064	13,648
5114-000	Merit Pay	0	0	0	7,779	0	34,386
5126-000	Short Term Disability	0	294	518	563	589	939
5127-000	Long Term Disability	0	650	1,093	1,206	1,266	2,489
5128-000	Vision Insurance	0	526	648	711	757	1,026
5130-000	FICA-Med	0	3,275	9,263	10,479	10,359	15,599
5131-000	FICA	0	20,546	39,610	44,808	44,294	66,699
5132-000	Medical Insurance	0	39,130	65,900	65,361	74,452	137,428
5133-000	Employee Retirement	0	747	8,105	15,603	14,284	30,407
5134-000	Unemployment Insurance	0	841	1,990	2,168	2,184	3,227
5135-000	Workers Compensation Insurance	0	0	16,029	18,450	20,255	20,825
5136-000	Dental Insurance Expense	0	3,496	3,958	4,114	4,679	9,868
5137-000	Staff Development	0	0	1,238	4,600	4,485	6,375
5138-000	Life Insurance	0	359	629	640	691	1,343
5141-000	Uniform/Clothing Allowance	0	929	309	3,390	3,376	5,540
5144-000	Employee Assistance Administration	0	100	279	272	272	505
5145-000	Employee CRC Membership	0	0	(30)	0	(74)	0
<i>Personal Services Total</i>		0	308,832	791,216	895,067	897,910	1,378,063

Community Recreation Center Expansion Fund Detail Budget

TOWN OF WINDSOR		COMMUNITY/RECREATION CENTER EXPANSION FUND - 21					
ACCT NO	ACCOUNT NAME	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 PROJ.	2019 BUDGET
6210-000	Office Supplies	0	1,205	594	2,400	2,333	2,400
6213-000	Public Relations	0	11,666	946	4,000	3,794	4,000
6216-000	Reference Books/Materials	0	0	350	700	892	700
6217-000	Dues/Fees/Subscriptions	0	1,071	3,927	7,478	7,424	13,707
6218-000	Small Equipment Items	0	17,185	5,723	7,500	7,464	18,200
6219-000	Special Equipment	0	5,013	18,180	15,036	14,120	25,486
6222-000	Chemicals	0	6,788	24,079	34,000	33,362	48,000
6224-000	Trash Service	0	0	0	1,500	1,500	1,500
6229-000	Maintenance Supplies	0	0	0	0	0	16,000
6230-000	Recreation Equip/Repair	0	0	1,345	3,500	3,000	3,500
6232-000	Building Repair/Maintenance	0	0	0	0	0	15,000
6240-000	Equipment Repair/Maintenance	0	0	0	3,000	4,723	6,000
6245-000	Travel/Mileage	0	0	16	0	0	0
6246-000	Liability Insurance	0	0	25,382	18,338	14,888	16,263
6247-000	Safety Expense	0	0	0	2,000	2,000	2,000
6248-000	Signs	0	0	0	450	399	450
6249-000	Leases/Rentals	0	0	0	0	0	1,250
6253-000	Contract Services	0	80,277	206,893	230,223	254,149	272,552
6256-000	Publishing/Recording	0	0	74	0	0	0
6260-000	Utilities	0	40,850	141,935	156,458	156,458	156,458
6261-000	Telephone Services	0	0	0	0	0	330
6273-136	Tours/Admissions	0	0	0	0	0	4,000
6289-000	Credit Card Processing Fees	0	0	9,986	0	7,756	7,800
	<i>Operating & Maintenance Total</i>	0	164,055	439,431	486,583	514,262	615,596
6266-000	Bond Payment Fee	0	300	16,363,570	0	0	0
7302-000	Administration Exp Transfer/Gen Fund	0	0	0	0	0	263,613
7305-000	Administration Exp Transfer/CRC Fund	0	0	0	0	0	231,947
7321-000	Bond Interest Expense	333,165	794,300	778,250	750,500	750,500	379,285
7350-000	Bond Principal Expense	0	535,000	555,000	580,000	580,000	953,000
7363-000	Debt Issuance Cost	237,578	0	0	0	0	0
7011-000	Information Tech Transfer	0	0	0	33,803	34,303	71,661
7012-000	Facility Services Transfer	0	59,297	113,563	122,210	122,210	0
	<i>Debt Service & Transfers Total</i>	570,743	1,388,897	17,810,383	2,237,012	1,487,013	1,899,506
8420-000	Facility Construction	5,379,561	10,225,324	102,849	0	0	0
8431-000	Furniture & Fixtures	0	419,438	25,872	0	0	0
8440-000	Machinery/Equipment	0	188,431	69,891	0	0	0
	<i>Capital Outlay Total</i>	5,379,561	10,833,194	198,612	0	0	0
COMMUNITY/REC. CENTER EXPANSION TOTAL		5,950,304	12,694,977	19,239,641	3,618,662	2,899,185	3,893,165

Community Recreation Center Expansion Fund Detail Budget

TOWN OF WINDSOR		COMMUNITY/RECREATION CENTER EXPANSION FUND - 21					
ACCT NO	ACCOUNT NAME	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 PROJ.	2019 BUDGET
	BEGINNING FUND BALANCE	0	14,382,631	4,967,909	6,451,523	5,588,658	7,661,981
	REVENUE	20,332,934	3,280,256	19,860,390	4,095,626	4,972,508	5,161,913
	Available Resources	20,332,934	17,662,886	24,828,299	10,547,150	10,561,165	12,823,894
	EXPENDITURES	5,950,304	12,694,977	19,239,641	3,618,662	2,899,185	3,893,165
	ENDING FUND BALANCE	14,382,631	4,967,909	5,588,658	6,928,488	7,661,981	8,930,729
	EXPENDITURES BY CATEGORY						
	Personal Services Total	0	308,832	791,216	895,067	897,910	1,378,063
	Operating & Maintenance	0	164,055	439,431	486,583	514,262	615,596
	Debt Service & Transfers	570,743	1,388,897	17,810,383	2,237,012	1,487,013	1,899,506
	Capital Outlay	5,379,561	10,833,194	198,612	0	0	0
	TOTAL EXPENDITURES	5,950,304	12,694,977	19,239,641	3,618,662	2,899,185	3,893,165



COMMUNITY SNAPSHOT
AS OF JANUARY 2018

Community Snapshot..... B - 1

Demographics at a Glance..... B - 2
Total Population
Median Age
Age Distribution
Median Household Income
Total Housing Units
Housing Unit Types
Persons per Household
Education Attainment
Top Three Employment Industries

Service by Other Agencies..... B - 3

Utilities..... B - 3

Surrounding Municipalities..... B - 3

Additional Resources..... B - 3



COMMUNITY SNAPSHOT

TOWN INFORMATION

- **Land Area of Incorporated Limits:** 25.4 square miles or 16,271 acres
- **Year Founded:** 1882
- **Date Incorporated:** April 02, 1890
- **Form of Government:** Colorado Home Rule Municipality; Board-Manager
- **Boards/Commissions:** Town Board; Planning Commission; Board of Adjustment; Parks, Recreation & Culture Advisory Board; Historic Preservation Commission; Water & Sewer Board; Tree Board; and Housing Authority

DEMOGRAPHICS AT A GLANCE

Population

- Total Population: *29,158
 - Male: 14,871
 - Female: 14,287
- Median Age: 39.1 (*Weld County is 33.5 and Larimer County is 35.6*)

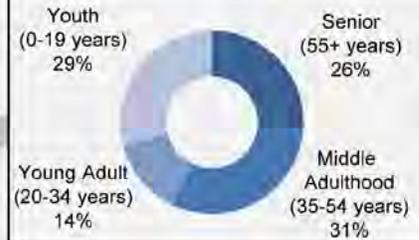
Educational Obtainment (age 25 +)

- High School Graduate / GED or higher: 97.6%
- Bachelor's degree: 27.7%
- Graduate or professional degree: 17.1%

Income & Labor

- Median Household Income: \$86,410 (*Weld County is \$62,820 and Larimer County is \$61,942*)
- Average Household Income: \$104,323
- Population In The Labor Force: 11,187
- Top Three Employment Industries:
 - Manufacturing: 35.8%
 - Professional, Scientific and Technical Services (includes education): 10%
 - Health Care: 10%

Age Distribution (2016)



Housing

- Total Housing Units: 10,241
- Owner Occupied: 8,450
- Vacant Housing: approximately 282 units or 2.75%
- Renter Occupied: 1,791

Sources: 2010 US Census base; 2013 ACS 3-year survey; 2015 State Demography Office (SDO) Estimates; 2016 ACS 5-year estimates; Town of Windsor Building Permit Reports; 2016 Comprehensive Plan
 *2016 & 2017 building permits issued multiplied by the average persons per household, 2.73, added to the 2016 SDO estimates
 All data is current as of January 2018

FACILITIES OVERVIEW

Educational

- **School Districts:** Weld County RE-4 (*Windsor*); Poudre School District (*Ft. Collins*); Thompson R2-J (*Loveland*)
- **Local Schools:** 1 senior high school; 1 middle school; 5 elementary schools; 2 charter schools (*K-12*); AIMS Community College – Automotive & Technology Center and Public Safety Institute

Health, Medical and Emergency Services

- Town of Windsor Police Department: 1 station
- Nursing Homes: 1
- Assisted Living Facilities: 3
- Windsor-Severance Fire Rescue (WSFR): 3 stations
- Independent Senior Living: 1
- Medical Office Buildings/Outpatient Facilities: 2

Public

- Town of Windsor Town Hall
- Clearview Library District at Windsor
- Town of Windsor Art & Heritage Center and Museums
- Town of Windsor Recreation Center
- >300 acres of parks; > 400 acres of public open space; >40 miles of trail; Windsor Lake

301 Walnut Street
 Windsor, CO 80550
 Office: 970-674-2400
 Fax: 970-674-2456

www.windsorgov.com



Demographics at a Glance

Taken from www.windsorgov.com website. All data current as of January 2018

Total Population: ~29,158

- Male: ~14,871
- Female: ~14,287

Sources: 2010 US Census base; 2013 ACS 3-year Survey, 2015 State Demography Office (SDO) Estimates 2016 American Community Survey (ACS) Five-Year Estimates, Town of Windsor Building Permit Reports, 2016 Comprehensive Plan

Median Age: 39.1 (Weld County is 33.5 and Larimer County is 35.6)

Age Distribution: (Median age 38.7 years)

- 29% - Youth (0-19 years)
- 16% - Young Adult (20-34 years)
- 29% - Middle Adulthood (35-54 years)
- 26% - Seniors (55+ years)

Sources: 2010 US Census base; 2016 Comprehensive Plan

Median Household Income: \$86,410 (Weld County is \$62,820 and Larimer County is \$61,942)

- Median Income is the amount that divides the total income distribution in Windsor into two equal parts. The average income is not used for analysis since the average can be skewed and is subject to unique outliers in income.

Sources: 2010 US Census base; 2016 Comprehensive Plan

Total Housing Units: 10,241

- Owner occupied: 8,450 units or 83% of the total housing units
- Renter occupied: 1,791 units or 17% of the total housing units
- Vacant housing: ~282 units or 2.75% of the total housing units
- Vacant housing rate: ~2.75%

Housing Unit Types:

- Single-family detached: 82%
- Single-family attached: 7%
- Multi-family: 11%

Persons per Household: 2.73

Sources: 2010 US Census base; 2015 State Demography Office (SDO) Estimates; Town of Windsor Building Permit Reports; 2016 Comprehensive Plan

Education Attainment (age 25+):

- High School Graduate/GED or higher: 97.6%
- Bachelor's degree: 27.7%
- Graduate or professional degree: 17.1%

Top Three Employment Industries:

- Manufacturing: 35.8%
- Health Care: 10%
- Professional, Scientific and Technical Services (includes education): 10%

Sources: 2010 US Census base; 2013 American Community Survey (ACS) 3-year estimates; 2016 Comprehensive Plan

Services by other Agencies

The following is a list of services provided by agencies other than the Town of Windsor.

The Town does not endorse any specific service or company. The following resources are provided for informational purposes only and may not be a complete list.

Street lights in the Town of Windsor are owned and maintained by the power companies Xcel Energy and Poudre Valley REA. The best way to report a street light problem is to contact the power company. You should have the name of the street and nearest intersection. To expedite your request have the pole number as well.

Xcel Energy Pole Number Set Up

Xcel Energy
(800) 895-4999

Poudre Valley REA Pole Number Set Up

Poudre Valley REA
(800) 432-1012

Utilities

TV / Phone / Internet

Century Link
Comcast / Xfinity
Direct TV
Dish

Electric / Gas

Poudre Valley REA
Xcel Energy
Atmos Energy

Trash Disposal

Bunting Disposal
Gallegos Sanitation
Ram Waste Systems
Waste Management
Larimer County, Windsor Residents

Water Districts

Fort Collins / Loveland Water District
North Weld County Water District

Counties

Larimer County
Weld County

Library Districts

Clearview Library District
Poudre River Public Library District

Public Safety

Larimer County Sheriff
Weld County Sheriff
Windsor-Severance Fire Rescue

Public School Districts

Poudre School District
Thompson River School District
Weld RE-4 School District

Surrounding Municipalities

Fort Collins
Greeley
Johnstown
Loveland
Severance
Timnath

Additional Resources

Chamber of Commerce
Downtown Development Authority
Windsor Housing Authority
Windsor Post Office





APPENDIX C

FREQUENTLY USED ABBREVIATIONS AND ACRONYMS

APPENDIX C
FREQUENTLY USED ABBREVIATIONS AND ACRONYMS

..... **A**

- ADA:** Americans with Disabilities Act, signed into law July 26, 1990, intending to make businesses more accessible to people with disabilities.
- APWA:** American Public Works Association. APWA is an international educational and professional association of public agencies, private sector companies, and individuals dedicated to providing high quality public works goods and services.

..... **B**

- B&C:** Boards and Commissions. The Town of Windsor has multiple boards and commissions as listed: Board of Adjustment/Board of Appeals, Historic Preservation Commission, Housing Authority, Parks and Recreation Advisory Board, Planning Commission, Town Board, Tree Board, Water and Sewer Board, and Work Force Housing Board.
- BOA:** Board of Adjustment.

..... **C**

- CAFR:** Comprehensive Annual Financial Report (*“The Audit”*), last completed December 31, 2017 by Anton Collins Mitchell LLP, 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.
- CDPHE:** Colorado Department of Public Health and Environment.
- 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 primarily 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.
- CWCB:** Colorado Water Conservation Board.
- CWRPDA:** Colorado Water Resources and Power Development Authority. The Town has a loan with CWRPDA for the Waste Water Treatment Facility Upgrade.

..... **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.

- FEMA:** Federal Emergency Management Agency.
- 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 thirteen years. The last one received for FY2018. The Town has received the Excellence in Financial Reporting award for the Comprehensive Annual Financial Report for the ninth year. The last one received for FY2016.
- 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.
- GOCO:** Great Outdoors Colorado.

..... **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. IDR’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**

- LCR:** Larimer County Road.

..... **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.
- NPDES:** National Pollutant Discharge Elimination System.
- 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 or PRC:** 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.

- PDM:** Pre-disaster mitigation, as in a FEMA PDM grant.
- 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).
- RTA:** Colorado’s Regional Tourism Act.

..... **S**

- SALT:** Student Advisory Leadership Team.
- SB:** Senate Bill.
- SCADA:** Supervisory Controlled and Data Acquisition System, is a computer system for gathering and analyzing real time data. SCADA systems are used to monitor and control a plant or equipment in industries such as telecommunications, water and waste control, energy, oil and gas refining and transportation. For the Town of Windsor, the SCADA system controls the flow of water coming from our suppliers.
- SID:** Special Improvement District.

..... **T**

- TIGER:** Transportation Investment Generating Economic Recovery. The Town of Windsor is the recipient of a TIGER V grant for the 2015/2016 Railroad Quiet Zone project.

..... **U**

- UBC:** Uniform Building Code.

Appendix C – Abbreviations and Acronyms

- UCED:** Upstate Colorado Economic Development. UCED is a public/private non-profit economic development corporation that provides services to all of Weld County.
- UFC:** Uniform Fire Code.
- UGA:** Urban Growth Area.
- UPC:** Uniform Plumbing Code.
- URA:** Urban Renewal Authority. Colorado law gives cities the right to form urban renewal authorities that can use public money to eliminate blight and promote urban revitalization.

..... **V**

- VFW:** Veterans of Foreign War.

..... **W**

- WAPA:** Western Area Power Administration.
- WBA:** Windsor Building Authority.
- WCR:** Weld County Road.
- WHA:** Windsor Housing Authority.
- WTP:** Water Treatment Plant.
- WWTP:** Waste Water Treatment Plant. Sewage treatment facility for the Town of Windsor.

..... **X**

..... **Y**

..... **Z**



GLOSSARY OF TERMS

APPENDIX D
GLOSSARY OF TERMS

..... **A**

- Accrual Basis:** Under the accrual basis of accounting, revenues are recognized in the accounting period in which they are earned. Expenses are recognized when liabilities are incurred. The Town of Windsor utilizes the accrual basis of accounting for its Proprietary Funds.
- Accumulated Depreciation:** A valuation account to record the accumulation of periodic credits made to record the expiration of the estimated service life of fixed assets.
- Allocate:** To divide a lump-sum appropriation into parts which are designated for expenditure by specific organization units and/or specific purposes, activities, or objects.
- Appropriation:** The authority to spend and obligate a specified amount from a designated fund account for a specific project, purpose, or program.
- Assessed Valuation:** A valuation set upon real estate or other property by the county assessor to establish a basis for levying taxes.
- Asset:** An asset is any property with a cash value, such as real estate, equipment, savings, and investments.
- Available Resources:** Total amounts of funds available for appropriation, consisting of estimated beginning funds on hand plus anticipated revenues.
- Audit:** A methodical examination of utilization of resources. It concludes in a written report of its findings. An audit is a test of management’s accounting system to determine the extent to which internal accounting controls are both available and being used.

..... **B**

- Balanced Budget:** The Town of Windsor defines a balanced budget as one in which expenditures do not exceed available resources. Available resources being defined as annual projected revenues plus beginning fund balances.
- Board of Adjustment:** The duty of the Board of Adjustment/Board of Appeals is to review requests for variances from the requirements of the Town’s zoning ordinance and also review complaints pertaining to any administrative decision made in relation to either zoning ordinance or the enforcement of Uniform Building Code. The Board is comprised of five permanent citizen members and two alternate citizen members appointed by the Town Board.
- Board of Appeals:** *(See Board of Adjustment)*
- Bonds:** Bonds are instruments of indebtedness of the bond issuer to the holders. It is a debt security, under which the issuer owes the holders a debt and, depending on the terms of the bond, is obliged to pay them interest and/or to repay the principal at a later date, termed the maturity date.
- Budget:** An estimation of revenue and expenses over a specified future time.

..... **C**

Capital Assets and Improvements: Expenditures over \$5,000 related to the acquisition, expansion, or rehabilitation of an element of the Town’s physical structure or fixed assets, sometimes referred to as infrastructure; examples include buildings, streets, bridges, parks, and utility systems.

Capital Improvement Fund: The Capital Improvement Fund is a major fund for the Town of Windsor and is a capital projects fund type. It is established to account for financial resources segregated for the acquisition or construction of capital facilities and capital outlay items other than those financed by the Town of Windsor’s Enterprise Funds.

Capital Improvement Plan: An annually updated five-year 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 non-recurring capital items costing over \$5,000 with a life of at least five years.

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, Parks & Recreation, Planning, Police, and Public Service 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.

Downtown Development Authority: In the Town of Windsor’s comprehensive annual financial report, this Authority is a discretely presented component unit of the Town of Windsor. Formed in January 2011 and adopted as an organization by the Town Board on February 28, 2011, this board is comprised of seven members plus a representative from the Town Board. It is dedicated to revitalizing downtown Windsor while preserving the history and heritage of the community.

..... **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 services, planning, 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, Capital Improvement Fund, Community Recreation Center Fund, Economic Development Incentive Fund, and the Community Recreation Center Expansion 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, Capital Improvement Fund, Community Recreation Center Expansion 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. The current mill levy is 12.03.

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 Park Improvement, Conservation Trust, Community Recreation Center, and Economic Development governmental funds, and the Fleet, Information Technology, Facility Services, and Windsor Building Authority 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.

Per Capita: An average per person.

Performance Indicators: Quantitative or qualitative measures which are collected to reflect what is accomplished for the resources allocated.

Performance Measures: Specific quantitative measures of the quality and/or quantity of services provided within a Town program, assessing the effectiveness and efficiency of the department.

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 Management, Information Technology, Facility Services and Windsor Building Authority 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 Town of Windsor has these revenue bonds: Community and Recreation Center Fund Sales and Use Tax Revenue Bonds; Community Recreation Center Expansion Fund Sales and Use Tax Revenue Bonds; and the Colorado Water Resources and Power Development Authority (CWRPDA) Clean Water 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.

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

Small Equipment Capital Items: Equipment, furniture, and furnishings of a lesser value than capital improvements (*with initial cost of \$500-\$4,999 per item*) and typically requiring replacement on a short to medium-term basis. Examples include equipment, desks, carpet, technical instruments, and microcomputers.

Special Assessment: A mandatory levy made against certain properties to defray all or part of the cost of specific capital improvements or services deemed to benefit primarily those properties.

Special Revenue Fund: The Town of Windsor has five special revenue funds: Park Improvement Fund, Conservation Trust Fund, Community Recreation Center Fund, Economic Development Incentive Fund, and the Community Recreation Center Expansion 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 Building Authority: The Windsor Building Authority (WBA) was created on 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. Members of the Board are appointed by the Town Board and provide services entirely to the Town.

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**