



NOW



THEN

TOWN OF WINDSOR

2020 ANNUAL BUDGET

January 1, 2020 - December 31, 2020

301 Walnut St.
Windsor, CO 80550
970-674-2400
Fax: 970-674-2456
windsorgov.com





2020 BUDGET

JANUARY 1, 2020 – DECEMBER 31, 2020

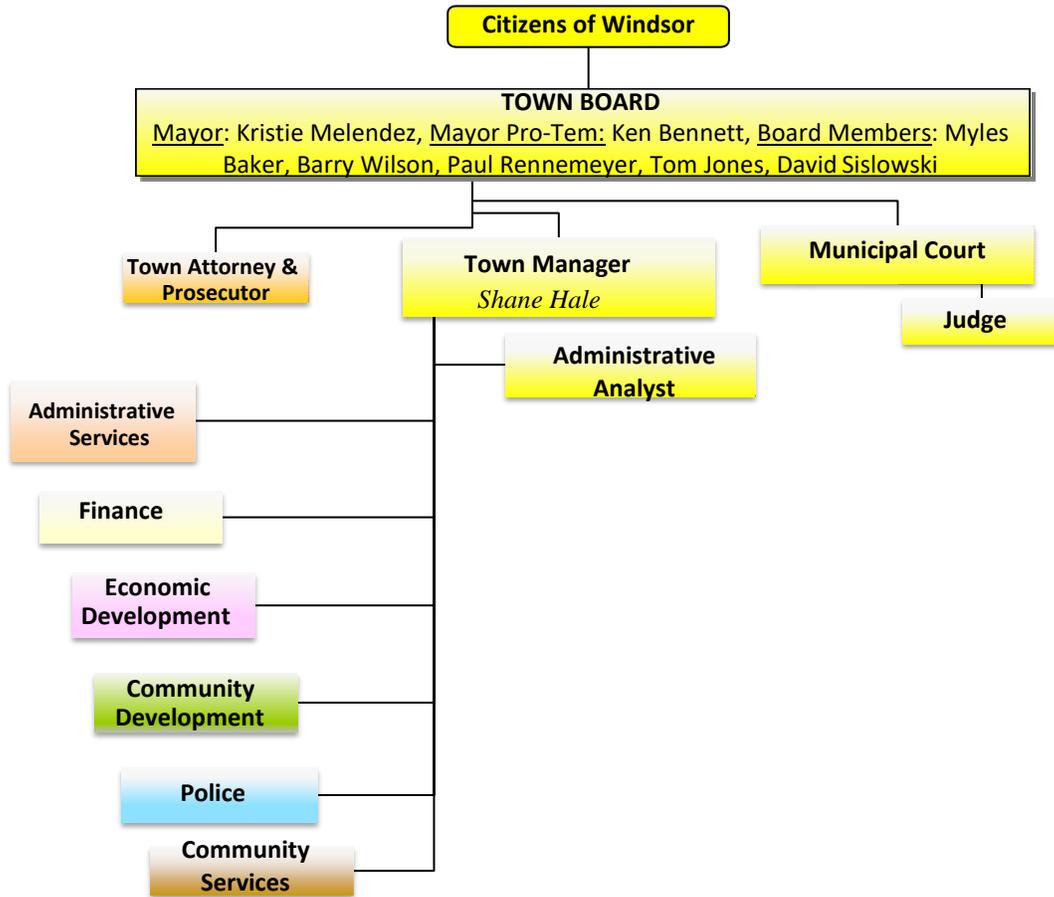
COMMUNICATION DEVICE • POLICY DOCUMENT • OPERATIONS GUIDE • FINANCIAL PLAN

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	Dean Moyer
Director of Human Resources	Jennifer Butcher
Director of Planning	Scott Ballstadt
Director of Economic Development	Stacy Miller
Director of Administrative Services	Jessica Humphries
Chief of Police	Rick Klimek
Director of Public Works	Terry Walker
Director of Community Development	John Thornhill
Director of Parks, Recreation & Culture	Eric Lucas



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, 2019

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, 2019**. This was the fourteenth 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.

Adopted 2020 Budget

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**TOWN OF WINDSOR
RESOLUTION NO. 2019-85**

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, 2020, AND ENDING ON THE LAST DAY OF DECEMBER, 2020, 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 2020 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 7, 2019 for its consideration, and;

WHEREAS, upon due and proper notice, published or posted in accordance with the law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held on November 25, 2019 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	\$ 39,990,154
Park Improvement Fund	14,697,872
Conservation Trust Fund	2,721,547
Capital Improvement Fund	28,216,344
Community / Recreation Center Fund	2,063,048
Community / Recreation Center Expansion Fund	14,901,281
Water Fund	29,006,348
Sewer Fund	18,274,718
Storm Drainage Fund	6,802,548
Fleet Management Fund	1,925,414
Information Technology Fund	2,566,095
Facility Services Fund	938,961
Windsor Building Authority Fund	637,039
Economic Development Incentive Fund	354,000

TOTAL ALL FUNDS

\$ 163,095,371

ESTIMATED EXPENDITURES



General Fund	
Current Operating Expenses	\$20,200,700
Debt Service and Transfers	<u>3,766,728</u>
Total General Fund	\$23,967,428
Park Improvement Fund	
Debt Service and Transfers	\$ 140,583
Capital Outlay	<u>6,121,920</u>
Total Park Improvement Fund	\$ 6,262,503
Conservation Trust Fund	
Current Operating Expenses	\$ 18,000
Capital Outlay	<u>1,153,500</u>
Total Conservation Trust Fund	\$ 1,171,500
Capital Improvement Fund	
Current Operating Expenses	\$ 106,596
Capital Outlay	17,411,038
Debt Service and Transfers	<u>2,148,584</u>
Total Capital Improvement Fund	\$19,666,218
Community/Recreation Center Fund	
Current Operating Expenses	\$ 1,009,655
Debt Service and Transfers	<u>707,000</u>
Total Community/Rec Center Fund	\$ 1,716,655
Community/Recreation Center Expansion Fund	
Current Operating Expenses	\$ 2,035,501
Capital Outlay	141,000
Debt Service and Transfers	<u>1,722,225</u>
Total Community/Rec Expansion Center Fund	\$ 3,898,726
Water Fund	
Current Operating Expenses	\$ 4,096,866
Debt Service	744,567
Capital Outlay	3,214,500
Transfers	<u>939,915</u>
Total Water Fund	\$8,995,848
Sewer Fund	
Current Operating Expenses	\$ 1,705,000
Debt Service	230,703
Capital Outlay	2,287,488
Transfers	<u>630,792</u>
Total Sewer Fund	\$ 4,853,983
Storm Drainage Fund	
Current Operating Expenses	\$ 352,315
Capital Outlay	2,568,675
Transfers	<u>186,823</u>
Total Storm Drainage Fund	\$ 3,107,813

Fleet Management Fund	
Current Operating Expenses	\$ 613,188
Transfers	32,691
Capital Outlay	<u>1,275,000</u>
Total Fleet Management Fund	\$ 1,920,879
Information Technology Fund	
Current Operating Expenses	\$ 2,152,681
Transfers	32,269
Capital Outlay	<u>347,790</u>
Total Information Technology Fund	\$ 2,532,740
Facility Services Fund	
Current Operating Expenses	\$ 791,134
Transfers	<u>34,607</u>
Total Facility Services Fund	\$ 825,741
Windsor Building Authority Fund	
Current Operating Expenses	\$ 0
Debt Service	<u>290,160</u>
Total Windsor Building Authority Fund	\$ 290,160
Economic Development Incentive Fund	
Transfers	<u>\$ 354,000</u>
Total Economic Development Fund	\$ 354,000

TOTAL ALL FUNDS **\$79,564,193**

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 2020 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 25th day of November, 2019.

TOWN OF WINDSOR, COLORADO



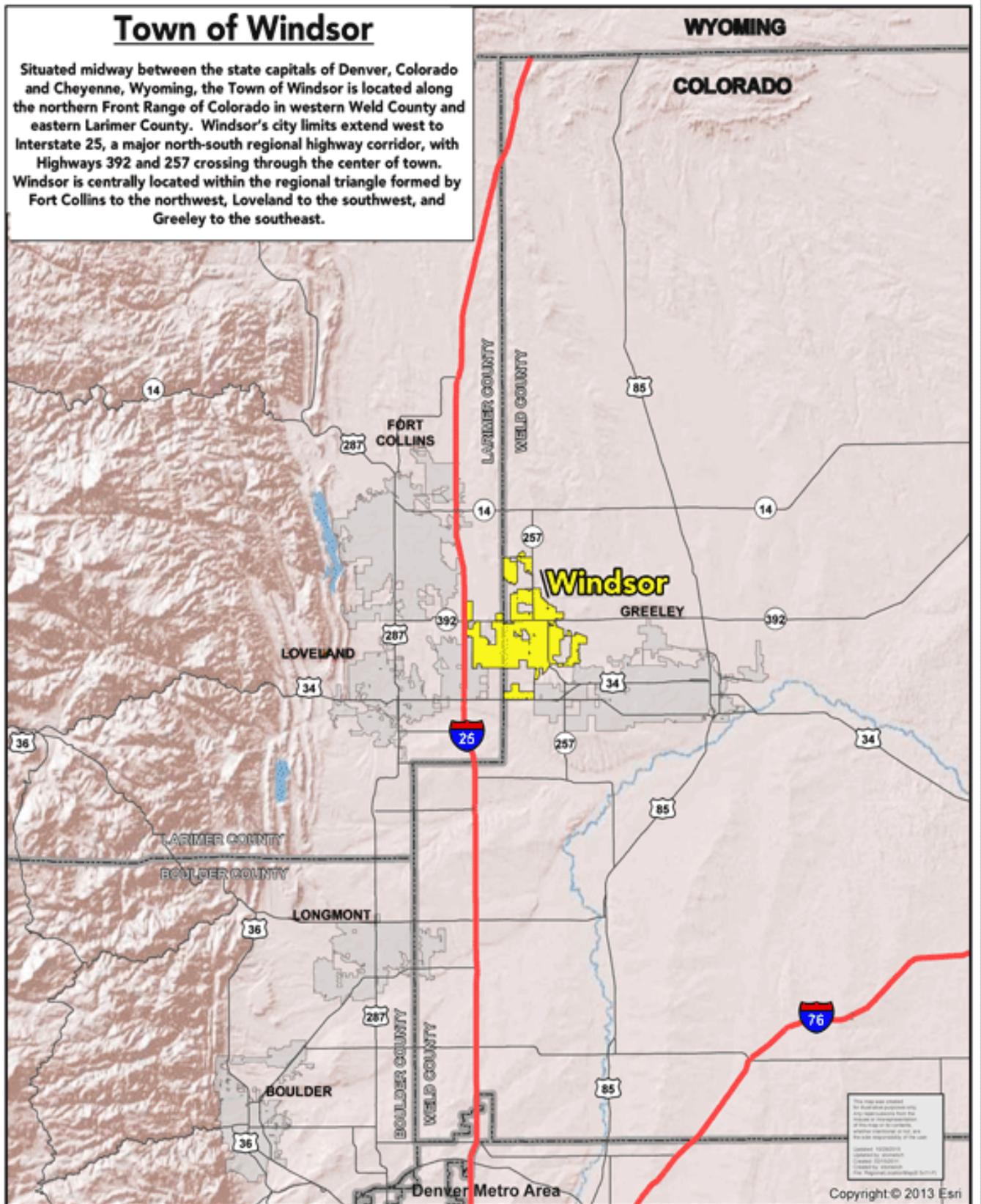
 Krystal Eucker, Town Clerk
 ATTEST:

By 
 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.







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 Town’s Charter states that the Town Manager “shall submit to the Town Board, on or before the fifteenth of October of each year, a proposed budget for the Town for the next ensuing fiscal year.”

Attached to this transmittal memo is the 2020 operating budget proposed for the Town of Windsor. The total expenditures of all funds in the proposed 2020 budget are \$79,564,193. This is an increase of 0.28% from the 2019 budget. By category, our largest expense remains in Capital Outlay, consisting of \$34.5M or 43.4% of the overall budget. This is followed by Personnel at \$19.6M (24.6%), Operations & Maintenance at \$13.5M (16.9%) and Debt Service/Inter-fund Transfers at \$12.0M (15.0%).

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; this keeps expenses in alignment with real revenue on an annual basis.

All of the Town Funds are integral in meeting the priorities of the Town Board Strategic Plan and the bi-annual Citizen Survey. Similar to the 2019 budget, 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.

The Town Board adopted a reserve balance policy in 2017. 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 the Community Recreation Center (CRC) fund are compliant with this policy.

The CRC Fund is non-compliant with the Town’s reserve balance policy with anticipated expenditures exceeding anticipated revenues by \$0.27M, leaving a reserve balance deficit of \$0.28M. You will note that the CRC Expansion Fund has a projected 2020 ending fund balance of \$11,002,555, approximately \$9M above the 20% fund balance. In order to be compliant with each ballot question, the Town keeps these funds separate. However, when considered in their totality, the overall fund balance is well over the Board’s established limits. Therefore, there is no cause for concern in the CRC fund. Staff intends to work with bond counsel next year to determine if there is another legal way to comply with the ballot language while simultaneously accounting for the funds in a less confusing way.

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. While not certain, it is speculated that a slowdown/market correction could happen in 2020. This budget is however, very conservative; Staff is forecasting a general fund surplus of \$1,462,941. Additionally, this budget addresses the initiatives of our 2019-2020 Strategic Plan, as well as any holdovers from the 2016-2018 Plan. Below is a sample of how the Strategic Plan is being addressed:

ECONOMIC SUSTAINABILITY AND VIBRANCY, SAFETY, QUALITY OF LIFE, INFRASTRUCTURE
AREA OF FOCUS: ROADS AND TRAFFIC

A. Complete preliminary design of Crossroads extension



- The 2020 budget has carryover funds to complete this design
- B. Partner with CDOT on 392 and 257 Improvements**
 - a. SH 257/Eastman Park Drive intersection improvements (\$1,600,000)
 - b. SH 392 widening at LCR 5 (\$2,500,000)
 - c. Design for SH 392 widening from WCR13 to 17th St (\$150,000)
 - d. Establishes a reserve for potential traffic improvement partnerships (\$1,000,000)
- C. Implement the top priorities in the Road Improvement Plan**
 - Oversize Harmony Road between LCR 13/WCR 15 (\$1,920,000)
 - Oversize LCR5 N. of SH392 to Fossil Creek (\$5,657,000)
- D. Public Safety**
 - Traffic Signal at Crossroads and New Liberty (\$695,000)
 - Pedestrian crossing improvements (\$100,000)
- E. Transportation Master Plan Quick Wins**
 - CR15 Sidewalk near King Soopers (\$65,000)
 - CR17 and Riverplace RRFB (\$125,000)
 - CR13 and SH392 Left Turn Analysis (\$300,000)
 - SH392 and 7th Street Safety Improvements (\$325,000)
 - 7th Street Corridor Improvements (\$1,250,000)
 - Walnut Street Bikeway (\$625,000)

ECONOMIC SUSTAINABILITY AND VIBRANCY, SAFETY, QUALITY OF LIFE, INFRASTRUCTURE
AREA OF FOCUS: DOWNTOWN

- A. Cultural Center**
 - a. Eaton House Renovation mast (\$300,000)

ECONOMIC SUSTAINABILITY AND VIBRANCY, SAFETY, QUALITY OF LIFE, INFRASTRUCTURE
AREA OF FOCUS: FACILITIES

- A. Town Hall Security/Capacity Upgrades (\$500,000)**
- B. Police Department Remodel (\$50,000)**
- C. Facility Master Plan (\$55,000)**
- D. Regional Bus Stop Installation (\$75,000)**

ECONOMIC SUSTAINABILITY AND VIBRANCY, SAFETY, QUALITY OF LIFE, INFRASTRUCTURE
AREA OF FOCUS: TRAILS AND OPEN SPACE

- A. Riverwalk and South Side Master Plan at Eastman Park (Phase I) (\$1,501,920)**
 - a. Addresses parking, trails, boat takeout and river access
- B. Construct Trails (\$1,400,000)**

- a. #2 ditch trail connection - High Hops to CR13 (to River Bluffs Open Space)
- b. South Side of Poudre River at CR13 to SH392
- c. Pedestrian bridge at CR13 over Poudre

C. Neighborhood Park Design and Construction Documents (\$110,000)

- a. Harmony Ridge (Design and Construction Documents)
- b. Jacoby Farm Park (Clean Up and Secure Property)

D. Poudre Trail (\$218,000)

- a. Re-Alignment of Poudre Trail at Eastman Park South
- b. Trail Work East Side of Water Valley along SH257

E. OS Kodak Watchable Wildlife Area (\$133,500)

- a. Expansion of archery range

ECONOMIC SUSTAINABILITY AND VIBRANCY, SAFETY, QUALITY OF LIFE, INFRASTRUCTURE
AREA OF FOCUS: WATER

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

- a. \$2,425,000 expenditure is included for the NISP project

In addition to prioritizing the budget to meet Strategic Plan goals, there are additional **organizational issues** that are funded

- ✓ The Town will complete a wage study in 2020 for possible implementation in 2021. A three percent merit pool is requested for all employees, other than the Police Department Staff who are a part of the Step increase program.
- ✓ The reorganization remains underway with some minor changes: Administrative Services Director: There was a staff turnover at the end of last year that triggered the need to hire this position first although initially the plan was to fill this position last. Community Development Director: This position proved hard to fill with an external candidate after two comprehensive nationwide searches. Given this effort and the time lag, the decision was made to hold off in filling this position until early 2020 when we will have the new PW/Parks facility with office space where this person will be located.

Revenues

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

General Fund (Page: A-1):

The fund balance remains incredibly strong with the General Fund. The Town started 2019 with a fund balance of \$13.1M, and is forecasted to finish the year at \$14.6M. In 2020, even with the additional personnel requested, we are forecasting that we will end 2020 with a fund balance of \$16.0M.

Due to the growth that we have experienced with sales tax, we will continue to not utilize a 3-year average blend to estimate this key source of revenue in 2020. Instead, the estimate assumes a moderate 5% growth

compared to revised 2019 estimates, which should give the Town a more reliable forecast. Most other general fund revenues, including licenses, building permits, and most charges for services are based upon a three-year average. The three-year period captures 2017 actuals through 2019 projections. We believe this blending gives us a good conservative balanced approach to revenue estimates.

The proposed 2020 budget reflects an increase of over \$1.9M in property taxes due to the dramatic increase of assessed property valuations in Weld and Larimer Counties over the past year.

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

Capital Improvement Fund (Page A-26):

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 2020, the additional platted lots approved in the past year should continue to keep the Capital Improvement Fund revenue strong.

A conservative approach continues to be the theme in forecasting future revenue streams. Staff is cognizant that building permit activity, oil & gas revenues, and even sales taxes, will not rise exponentially each and every year.

Water Fund (Page A-39):

2020 revenues take into account a 7.5% increase in usage rates which factors in provider increases in 2020 plus the Town's allocation for future NISP expenditures. Plant Investment Fee revenue projections are based on a 5-year average of permitted water taps with an inflationary multiplier.

Sewer Fund (Page A-45):

User Fee revenues are based on a 5-year average of new sewer taps added to the actual number of active sewer taps in the prior year. Plant Investment Fee revenues utilize the same 5-year average for predicting 2020 activity.

Storm Water Fund (Page A-50):

For 2020, staff will be recommending a multi-layered rate increase in order to maintain reasonable assurances that operating and capital needs can be met. With the addition of an (.50 FTE) Equipment Operator for 2020, continued focus on MS-4 compliance, and significant capital needs, the Storm Water Fund requires increased funding to manage its operations.

Personnel

The Town continues to experience significant growth resulting in increased demand for services and support, as well as a need for specialized skill sets among employees. The growth is impacting every department in nearly every facet of the services we provide, leaving the Town wanting in staffing and facilities. As a result, Staff has 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.

There were many considerations that have gone into the below recommendations, but include public safety, efficient service delivery, high quality of life, employee turnover, employee burnout, customer expectations, workload, and long-term sustainability. Each request was judged on its own merits, and every effort was made to work with each Department Head to understand their needs while balancing the needs of the entire organization.

The recommended budget includes:

- A 1.02% increase in health insurance premiums. This increase is significantly lower than the 4% rate increase in 2019. The budget recommends the 1.02% increase be split between the Town budget and Town employees at the current ratio 89% / 11%.
- Static rates for all other benefits.
- Continuation of the Police Officer and Sergeant pay plan such that all affected personnel will be placed at a step (5%) within the pay plan. The remainder of the Police Department, including senior leadership and administrative staff, will be included in the Town’s general pay study and merit pool.

Below is a summary chart of the recommended personnel modifications:

ACTION	DEPT.	POSITION	BASE PAY	FTE CHANGE	TOTAL COMMITMENT
New Position	Finance	Payroll Clerk - Finance	\$ 40,400	1.0	\$ 74,086
Reclassification	Finance	Accounting Manager to Deputy Finance Director	\$ 4,285		\$ 5,050
New Position	Human Resources	Human Resources Technician	\$ 42,000	1.0	\$ 75,958
Reclassification	Human Resources	HR Admin Specialist to HR Generalist	\$ 9,541		\$ 11,198
New Position	Communications	Communications Coordinator	\$ 45,000	1.0	\$ 79,466
Reclassification	Communications	PT Visual Media Coordinator to FT Visual Media Coordinator	\$ 17,404	1.0	\$ 40,528
Reclassification	Legal	Assistant Attorney (.125FTE) - Added Hours & Responsibilities	\$ 12,776	0.125	\$ 14,982
New Position	Planning	Permit Technician / Admin Support - Planning	\$ 45,000	1.0	\$ 79,466
New Position	Planning	Planning Technician	\$ 45,000	1.0	\$ 79,466
Reclassification	Ec. Development	Ec. Development Specialist to Business Development Specialist	\$ 8,278		\$ 9,682
New Position	Police	Patrol Officer	\$ 63,000	1.0	\$ 184,548
New Position	Police	Patrol Officer (Overhire)	\$ 63,000	1.0	\$ 184,548
Reclassification	Police	Police Officer to Police Sergeant	\$ 9,204		\$ 11,172
Reclassification	Police	Police Officer to Police Sergeant	\$ 9,204		\$ 11,172
Reclassification	Police	Police Sergeant to Police Lieutenant	\$ 10,334		\$ 13,039
New Position	Streets	Equipment Operator - Storm Drainage Technician .50 FTE	\$ 20,200	0.5	\$ 57,246
Elimination	Streets	Part Time Streets Technician			\$ (21,341)
New Position	Open Space	Open Space & Trails Technician (New Title)	\$ 40,400	1.0	\$ 74,086
Elimination	Open Space	Seasonal Trails Technician			\$ (14,487)
Elimination	Open Space	Contractual Trails Maintenance			\$ (58,000)
		General Fund - Total Approvals	\$ 485,027	9.625	\$ 911,864
New Position	Water	Seasonal Trails & Open Space Technician for Treasure Island Garden	\$ 5,224		\$ 5,640
		Water Fund - Total Approvals	\$ 5,224		\$ 5,640
New Position	Sewer	WWTP Operator C	\$ 40,400	1.0	\$ 74,086
		Sewer Fund - Total Approvals	\$ 40,400	1.0	\$ 74,086
New Position	Storm Drainage	Equipment Operator - Storm Drainage Technician .50 FTE	\$ 20,200	0.5	\$ 57,242
		Storm Drainage Fund - Total Approvals	\$ 20,200	0.5	\$ 57,242
Reclassification	Info Technology	Network Administrator to IT Supervisor	\$ 5,751		\$ 6,765
Reclassification	Info Technology	IT Analyst to Business Analyst	\$ 4,562		\$ 5,374
Reclassification	Info Technology	IT Analyst to System Administrator	\$ 4,312		\$ 5,082
Reclassification	Info Technology	GIS Coordinator to GIS Supervisor	\$ 5,350		\$ 6,296
Reclassification	Info Technology	GIS Technician to GIS Analyst	\$ 4,092		\$ 4,825
		Information Technology Fund - Total Approvals	\$ 24,067		\$ 28,342
New Position	Facilities	Part Time Custodian - Facilities	\$ 19,073		\$ 21,010
New Position	Facilities	Part Time Facilities Technician - Facilities	\$ 28,275		\$ 31,127
		Facility Services Fund - Total Approvals	\$ 47,348		\$ 52,137
TOTAL FTE ADDITIONS AND PERSONNEL COSTS				11.125	\$ 1,129,311

Trends and Issues for the Future

Water development will continue to be a topic of discussion in 2020. Northern Integrated Supply Project is moving forward, but still awaits the long overdue Record of Decision (ROD). Even with a favorable ROD, it will be more than a decade before it's able to deliver water to Windsor. The funding partners in this project will spend 2020 determining the best method(s) of financing the construction and conveyance of the project. Also, the Town will continue to work in partnership with Windsor, Eaton, Severance, and Fort Collins/Loveland Water District to possibly locate land for a future regional water treatment plant.

As noted earlier, roadway capacity improvements are receiving the lion's share of the capital improvement outlay once again. A recent SH392 and SH257 Corridor study by CDOT highlighted the fact that most of our traffic impacts in Town are generated locally. So, the Town will need to continually reinvest in our infrastructure to lessen the impacts of an increasing population base.

Retail development will continue to be a priority in Windsor, but there is good reason to be optimistic in 2020. Two of the three restaurants slated for the Mill opened in October 2019, and the third — an anticipated brewery — is projected for summer 2020. The Town and DDA are in active negotiations with Brinkman, whose project promises over \$20M in downtown investment, housing, and additional retail. The Village East and Brands Development added additional sales tax generating businesses in 2019 and have a high potential of carrying on this trend in 2020. The Town is also very optimistic with the impact of the Future Legends project in the former Diamond Valley Park. It is unknown what the total impact of this project will be to the economy, but it is certain that this project will drive retail, lodging and restaurant development both on and off site of this parcel, and will be a very positive addition once underway.

The biggest unknown factor is whether the pace of growth will continue in 2020; there doesn't 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.

Conclusion

The 2020 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 public safety, succession planning, organizational efficiency, security, and quality of life.

Sincerely,



Shane Hale, Town Manager

**COMMUNICATIONS
BUDGET TRANSMITTAL MESSAGE**

The 2020 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 2020.

REVENUE RESOURCES

General Fund	\$ 39,990,154
Park Improvement Fund	14,697,872
Conservation Trust Fund	2,721,547
Capital Improvement Fund	28,216,344
Community / Recreation Center Fund	2,063,048
Community / Recreation Center Expansion Fund	14,901,281
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Windsor Building Authority Fund	637,039
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TOTAL ALL FUNDS	\$ 163,095,371

ESTIMATED EXPENDITURES

General Fund	\$ 23,967,428
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Capital Improvement Fund	19,666,218
Community / Recreation Center Fund	1,716,655
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Storm Drainage Fund	3,107,813
Community Recreation Center Expansion Fund	3,898,726
Fleet Management Fund	1,920,879
Information Technology Fund	2,532,740
Facilities Services Fund	825,741
Windsor Building Authority	290,160
Economic Development Incentive Fund	354,000
TOTAL ALL FUNDS	\$ 79,564,193

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.

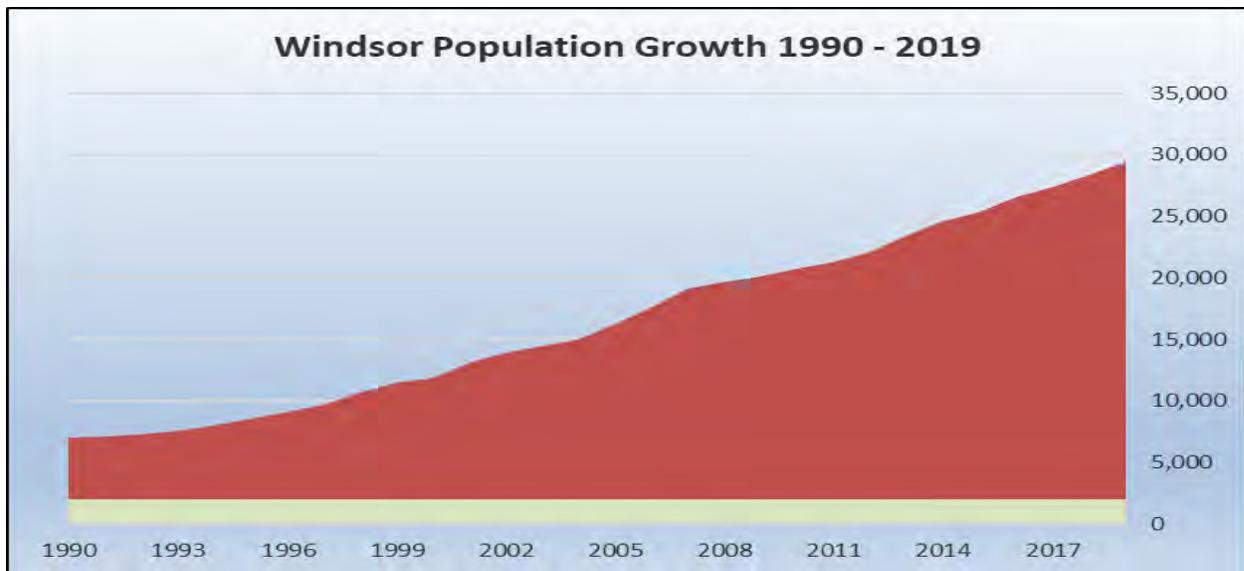
Industrial Growth

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 that its residents are proud to call home.

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

Between 1990 and 2019, the population of Windsor increased by 440 percent, which is more than twice the growth rate of surrounding communities. Currently, Windsor's population is estimated at just under 30,000 residents 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 damage. Windsor was declared a federal disaster area. Many capital projects focused on repairing the damaged buildings and sites, sometimes improving those buildings beyond their original condition. The Town Hall was completely renovated and re-opened for business July 22, 2010.

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.

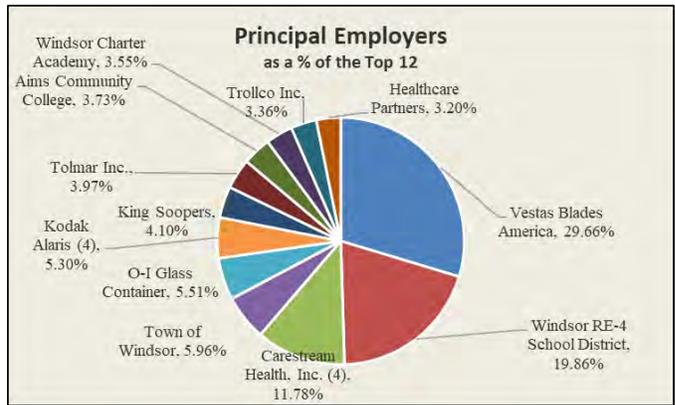


Windsor, Colorado in the year 2020 will be a far cry from the windswept prairie where settlers hunted and trapped in the early 1860's and German-speaking immigrants hoed and topped sugar beets in the fields. Yet as much as things have changed, much of Windsor remains constant: The Cache La Poudre River flows gently through this valley, red-tail hawks continue to circle overhead, and children still fish on Windsor Lake.

Note: More Town of Windsor information is available in the most recent as of January 2019 COMMUNITY SNAPSHOT located in APPENDIX - B.

TOP 12 EMPLOYERS 2018

Employer	# Employees	Rank	% of
Vestas Blades America	1,120	1	29.7%
Windsor RE-4 School District	750	2	19.9%
Carestream Health, Inc. (4)	445	3	11.8%
Town of Windsor	225	4	6.0%
O-I Glass Container	208	5	5.5%
Kodak Alaris (4)	200	6	5.3%
King Soopers	155	7	4.1%
Tolmar Inc.	150	8	4.0%
Aims Community College	141	9	3.7%
Windsor Charter Academy	134	10	3.5%
Trollco Inc	127	11	3.4%
Healthcare Partners	121	12	3.2%



Sources:

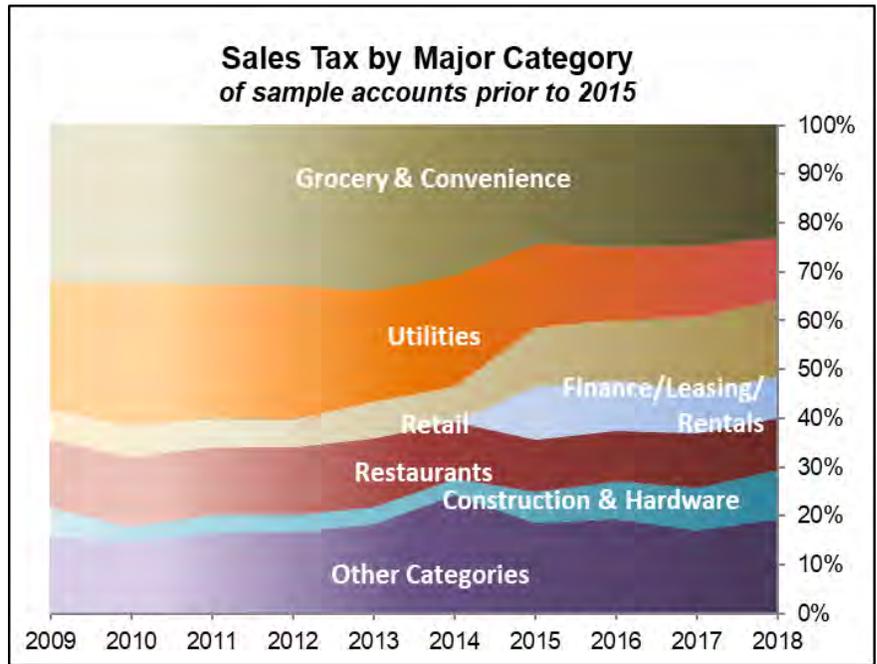
- (1) Windsor Chamber of Commerce and company information
- (2) Northern Colorado / Upstate Colorado
- (3) Colorado Department of Labor QCEW

MAJOR SALES TAXPAYERS TRENDS

2018 Sales Tax Receipts

- Grocery/Convenience – 23%
- Retail – 16%
- Utilities – 13%
- Restaurants – 11%
- Construction/Hardware – 10%
- Finance/Leasing – 9%
- Industry – 5%
- Auto Related – 4%
- Other Categories – 9%

2018 Total Collections
\$13,356,752



TOP 12 PROPERTY TAXPAYERS

Total 2019 Assessed Valuation Weld and Larimer Counties was \$564,909,247. Assessed Valuation for 2020 increased to \$724,741,471 for both Counties combined.

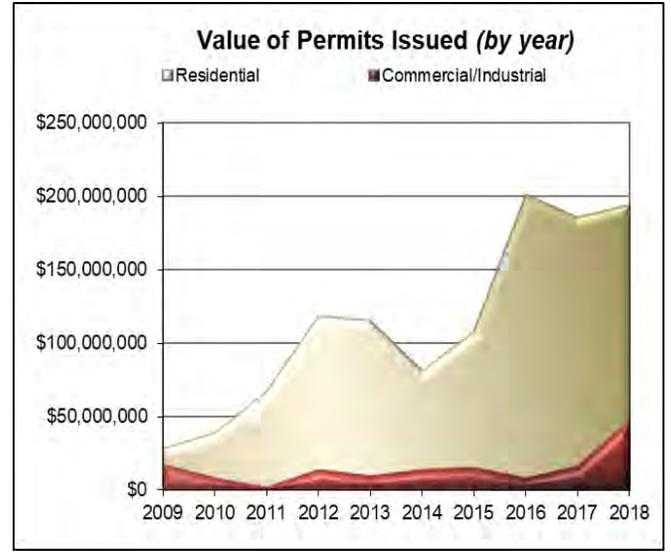
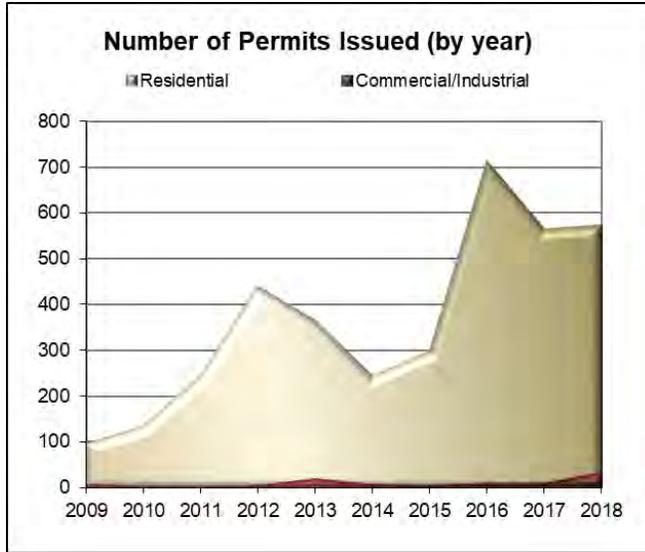
PROPERTY VALUE AND CONSTRUCTION – LAST 10 YEARS

Year	New Residential Building Permits	Value of Construction for New Residential Construction	New Commercial / Industrial Permits	Total Value of Construction for New Commercial / Industrial Buildings
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

Communications

2017	559	138,360,000	10	15,700,000
2018	573	194,110,000	32	46,460,000

As of September 1, 2019, 622 new Single-Family permits have been issued for the year. This eclipses the total of 546 for all of 2018 and 337 through August, 2018.



Principal Property Tax Payers
Current Year and Eight Years Prior (Unaudited)

Taxpayer	2010			2011			2012			2013			2014			2015			2016			2017			2018		
	Assessed Value (in millions)	Rank	% of Total Town Assessed Value	Assessed Value (in millions)	Rank	% of Total Town Assessed Value	Assessed Value (in millions)	Rank	% of Total Town Assessed Value	Assessed Value (in millions)	Rank	% of Total Town Assessed Value	Assessed Value (in millions)	Rank	% of Total Town Assessed Value	Assessed Value (in millions)	Rank	% of Total Town Assessed Value	Assessed Value (in millions)	Rank	% of Total Town Assessed Value	Assessed Value (in millions)	Rank	% of Total Town Assessed Value			
Extraction Oil & Gas LLC																											
Vestas Blades America Inc.	\$25.9	1	7.27%	\$30.0	1	8.14%	\$31.0	1	9.00%	\$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%	26.5	2	5.34%
Brockway Glass Container Inc.	12.2	3	3.43%	11.3	3	3.07%	11.3	3	3.29%	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%	9.4	3	1.89%
Owens Brockway Glass Container Inc.	16.7	2	4.69%	15.1	2	4.10%	13.2	2	3.85%	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%	8.7	4	1.75%
Metal Container Corp.	7.4	5	2.08%	7.5	6	2.02%	7.5	5	2.18%	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%	6.1	5	1.23%
Front Range Energy LLC	10.1	4	2.84%	9.6	4	2.61%	9.1	4	2.64%	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%	5.9	6	1.19%
Public Service Do of Colo (Xcel)																3.8	7	1.09%	4.4	6	1.03%	4.6	6	1.00%	5.3	7	1.07%
Tolmar Inc.																						2.7	10	0.59%	4.6	8	0.93%
Hexcel Corp.	7.3	6	2.04%	8.4	5	2.28%	5.7	6	1.67%	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%	3.9	9	0.79%
Plateplus Inc.																									3.0	10	0.60%
BCG Enterprises LTD LLLP	2.0	8	0.56%	2.0	9	0.53%	2.0	8	0.57%	1.9	9	0.57%	1.9	9	0.55%										2.8	11	0.56%
New Windsor Station LLC							2.8	7	0.82%	2.1	8	0.61%	2.1	8	0.61%	2.1	9	0.60%							2.5	12	0.50%
Total Town Assessed Valuation (in millions)	\$87.6	24.59%	\$90.2	24.48%	\$86.0	25.03%	\$81.0	23.80%	\$69.3	20.05%	\$71.7	20.50%	\$74.7	17.57%	\$76.5	16.60%	\$168.3	33.90%									
	\$356.4		\$368.7		\$344.4		\$340.3		\$345.6		\$349.8		\$425.2		\$460.9		\$496.5										

MISCELLANEOUS STATISTICAL DATA

Date of Incorporation: April 2, 1890
 Form of Government: Colorado Home Rule Municipality
 Governing Body: Board-Manager
 Mayor elected at large to a four-year term
 6 Board members elected by district for a four-year term

2020 Budget FTE Employees: 183.5
 2020 Operating Budget: \$45,043,282
 Sales Tax Rate for 2020: 3.95%
 Current Mill Levy: 12.03

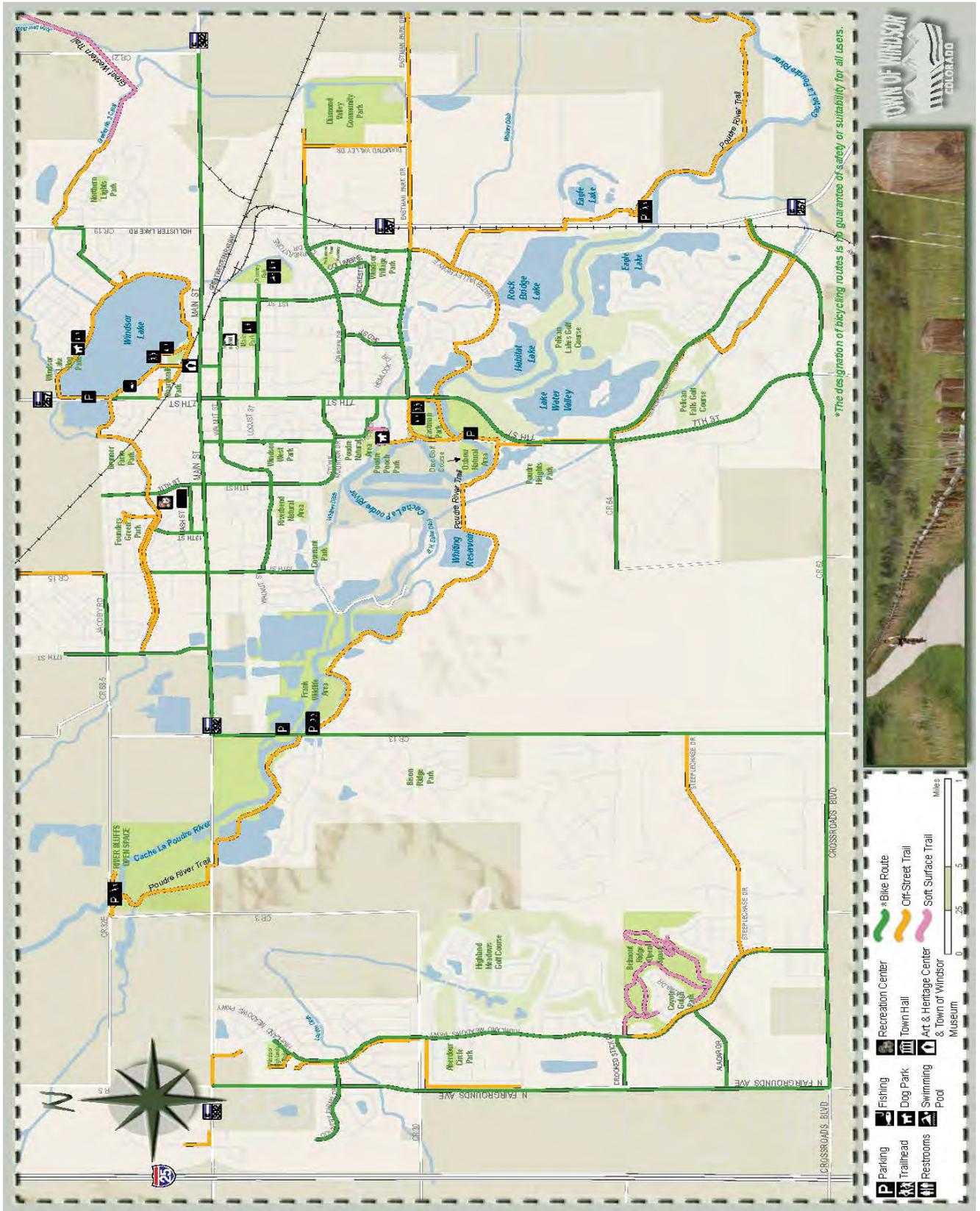
Demographic	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Number of registered voters	12,310	12,457	12,978	12,482	12,695	15,925	16,272	18,317	17,850	16,163
Area in square miles	24.61	24.61	24.63	24.67	24.75	25	25.33	26	25.71	25.9
Miles of paved roads	133.2	140	143.2	145	144.3	147.2	146.1	158.3	161.2	178.1
Total serviced utility accounts	6,544	6,856	7,603	7,634	8,433	8,135	8,419	9,179	9,751	10,321
Water mains (miles)	117	117	117	117	118.1	126	129	136	132	153.95
Average daily water consumption (mgd)	1.58	1.72	1.72	2.01	1.73	1.68	1.81	1.97	1.99	2.08
Sanitary sewer (miles)	86	94	94	95	95	97	126	136	95	121.95
Building permits issued	104	137	249	441	383	251	302	721	569	605
Employees (FTE)	89	89	94	96	98	103	110	124	134	150

Note: More Town of Windsor information is available in the most recent (*January 2019*) 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 548 acres of developed and undeveloped lands, which include: four developed community parks, eleven neighborhood parks, seventeen playgrounds, two swimming pools, twelve multi-purpose fields, along with 55 miles of trails, including an 11-mile portion of the Poudre River Regional Trail. The following map shows a listing of the parks and recreational facilities in our community. Several budget items refer to park and facility locations on this map.

MAP OF TOWN FACILITIES, PARKS AND TRAILS



COMMUNICATIONS
TOWN BOARD VISION - GOALS - STRATEGIC PLAN
2008 → 2010 → 2012 → 2014 → 2016 → 2018 → 2020

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 which 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.

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

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. On a quarterly basis, staff will 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. Complete preliminary design of Crossroads extension
3. 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. Revise Fee Structure – must be based on a study, need a communication strategy
3. 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

THE TOWN BOARD'S FOUR AREAS OF FOCUS FOR COMMITMENT TO THE COMMUNITY ADDRESSED IN THE 2020 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 (\$2,731,818).

Plan of Action: Railroad crossing improvements (\$80,000).

Plan of Action: Traffic Signal - Crossroads Blvd. & New Liberty (\$695,000).

Plan of Action: SH392 Widening at LCR5 (\$2,500,000).

Plan of Action: 7th Street: Multimodal Corridor Improvements (\$1,250,000).

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, LCR5 North of SH392 (\$7,611,000).

Water

Plan of Action: Northern Integrated Supply Project (NISP) participation (\$2,425,000).

Plan of Action: Water line replacements Cottonwood Dr. & Cypress Court (\$550,000).

Plan of Action: Water line oversizing for Poudre Heights Phase 1 (\$30,000).

Plan of Action: Town Potable Water System Model Update (\$90,000).

Sewer

Plan of Action: Sewer Line Oversizing (\$1,000,000).

Plan of Action: Sewer Interceptor - North Extension easements (\$255,628).

Storm Drainage

Plan of Action: Chestnut St. to Eastman Park Dr. Drainage Improvements (\$2,359,800).

Plan of Action: 10th St. Drainage Improvements (\$208,875).

QUALITY OF LIFE, INFRASTRUCTURE, SMALL TOWN

Trails and Open Space

Plan of Action: Phase 1 of Riverwalk and South Side Master Plan (\$1,501,920)

Plan of Action: Construction of #2 Ditch Trail Connection - High Hops to CR13 (\$800,000)

Plan of Action: Trail from South Poudre River to Hwy 392 (\$300,000)

ECONOMIC SUSTAINABILITY AND VIBRANCY, QUALITY OF LIFE, INFRASTRUCTURE

Downtown

Plan of Action: Air Quality Monitoring (\$250,000).

Plan of Action: Regional Bus Stop Installation (\$75,000).

Plan of Action: Pedestrian crossing treatments (\$100,000).

ECONOMIC SUSTAINABILITY AND VIBRANCY, INFRASTRUCTURE

Facilities

Plan of Action: Town Hall Remodel & Security Upgrades (\$500,000).

Plan of Action: Redevelopment of Eaton House into Business Incubator (\$300,000).

Plan of Action: Sewer Plant Modifications – Design (\$900,000).

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 subsequent 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 June 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 reviewed initially by the Director of Finance, followed by the Town Manager, and lastly by the Town Board in a series of budget work-sessions prior to formal adoption. 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 future 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.

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 in 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.

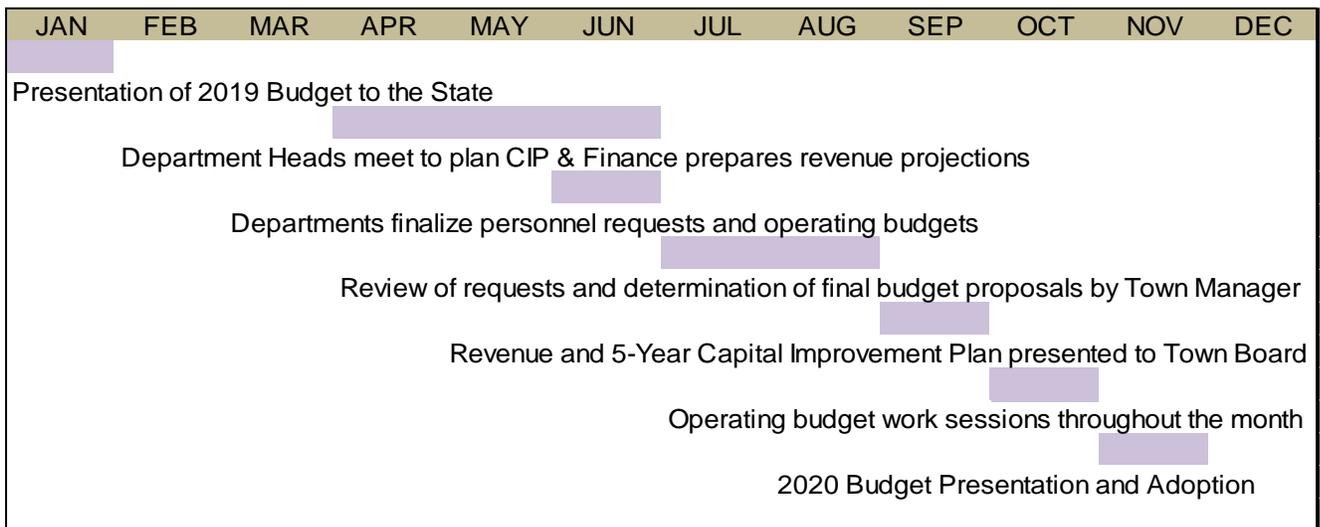
SUPPLEMENTAL BUDGETS

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.

**COMMUNICATIONS
2020 TOWN OF WINDSOR BUDGET CALENDAR**

July 1, 2019	Due date for 2020 personnel requests, to Town Manager Due date for 2020 initial operating budgets, to Finance
July 1 - July 31, 2019	Review of operating budgets between Finance and Departments Determination of department's capital requirements
August 1 - 14, 2019	Town Manager reviews preliminary personnel requests, capital requests, and operating budgets
August 15 - 31, 2019	Town Manager meets with departments to finalize department requests
September 16, 2019	Revenue and proposed 5-year Capital Improvement Plan presented at work session with Town Board
October 4, 2019	Draft of the 2020 budget is delivered to Town Board
Monday Work Sessions October 2019	Work sessions with Town Board and Department Heads to discuss 2020 operating budgets
October 7, 2019	Work session with Town Board, Town Manager, and Finance to further discuss and clarify 5-year Capital Improvement Plan
November 25, 2019	Director of Finance presents highlights and summary of 2020 Budget at Regular Town Board Meeting. Public Hearing and Adoption of 2020 Budget.

2020 BUDGET PREPARATION SCHEDULE



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 are 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

The over-riding financial goal of the Town of Windsor is to keep intact Windsor's fiscal stability. 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 POLICIES

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 POLICIES

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 Town 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 operating 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 or below 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.

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

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 34*).

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 2020 with: Executive & Judicial; Finance; Legal Services; Economic Development; Police; Administrative Services; Community Development; Public Works; and Parks, Recreation & Culture Departments. In 2020, the organizational structure will shift towards 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 2020 is presented in the organizational chart located on page 35.

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 2020 ORGANIZATION

DEPARTMENTS	MAJOR OPERATING DIVISIONS	FUNDING SOURCE
EXECUTIVE	Town Manager	General Fund
AND JUDICIAL	Mayor & Town Board	General Fund
	Municipal Court / Prosecuting Attorney	General Fund
	Capital Purchases	Capital Improvement Fund
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 Management 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 Center Fund
	Community / Recreation Center Expansion	Com. Rec Center 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	5.40%				✓		0.00%					3.60%	35.90%
ADMINISTRATIVE SERVICES	8.60%						1.50%					11.40%	16.10%
FINANCE	4.40%						0.40%				3.90%	3.90%	4.30%
LEGAL SERVICES	2.40%						0.00%					1.50%	1.90%
ECONOMIC DEVELOPMENT	2.60%				✓		0.00%					1.70%	1.90%
POLICE	29.90%						0.30%				35.40%	30.50%	20.90%
COMMUNITY DEVELOPMENT	9.30%						82.20%	✓	✓	✓	3.00%	9.50%	9.20%
PUBLIC SERVICES	37.40%	✓	✓	✓		✓	15.60%	✓	✓	✓	61.40%	37.90%	9.80%
% OF 2020 BUDGET	100.00%						100.00%				100.00%	100.00%	100.00%

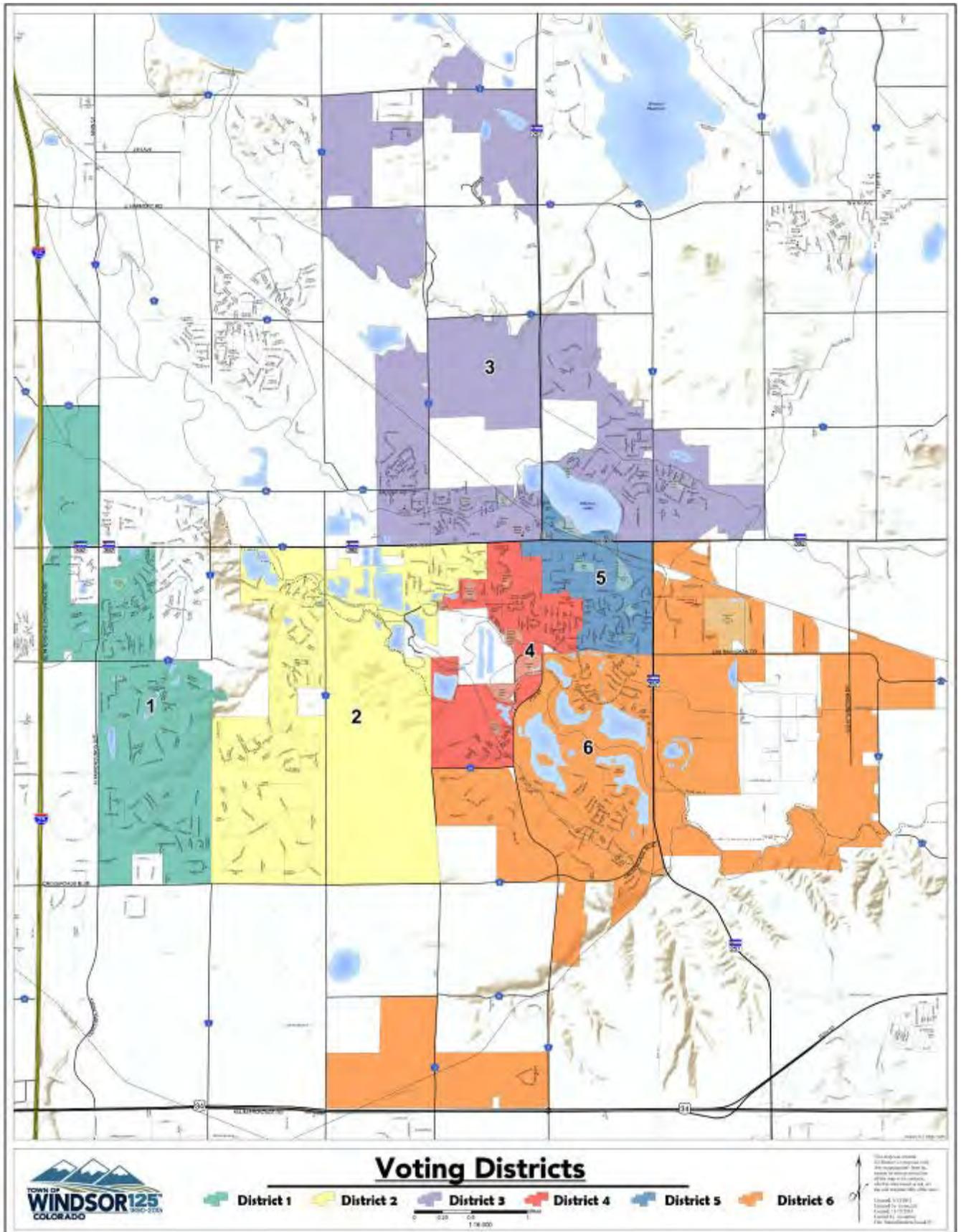
CODES: *Governmental Funds* (Operating / Capital): **GF**– General, **PIF**– Park Improvement, **CTF**– Conservation Trust, **CIF**– Capital Improvement, **CRCF**– Community Recreation Center, **EDIF** – Economic Development Incentive Fund, **CRCEF** Community Recreation Center Expansion Fund.

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

BOARDS AND COMMISSIONS

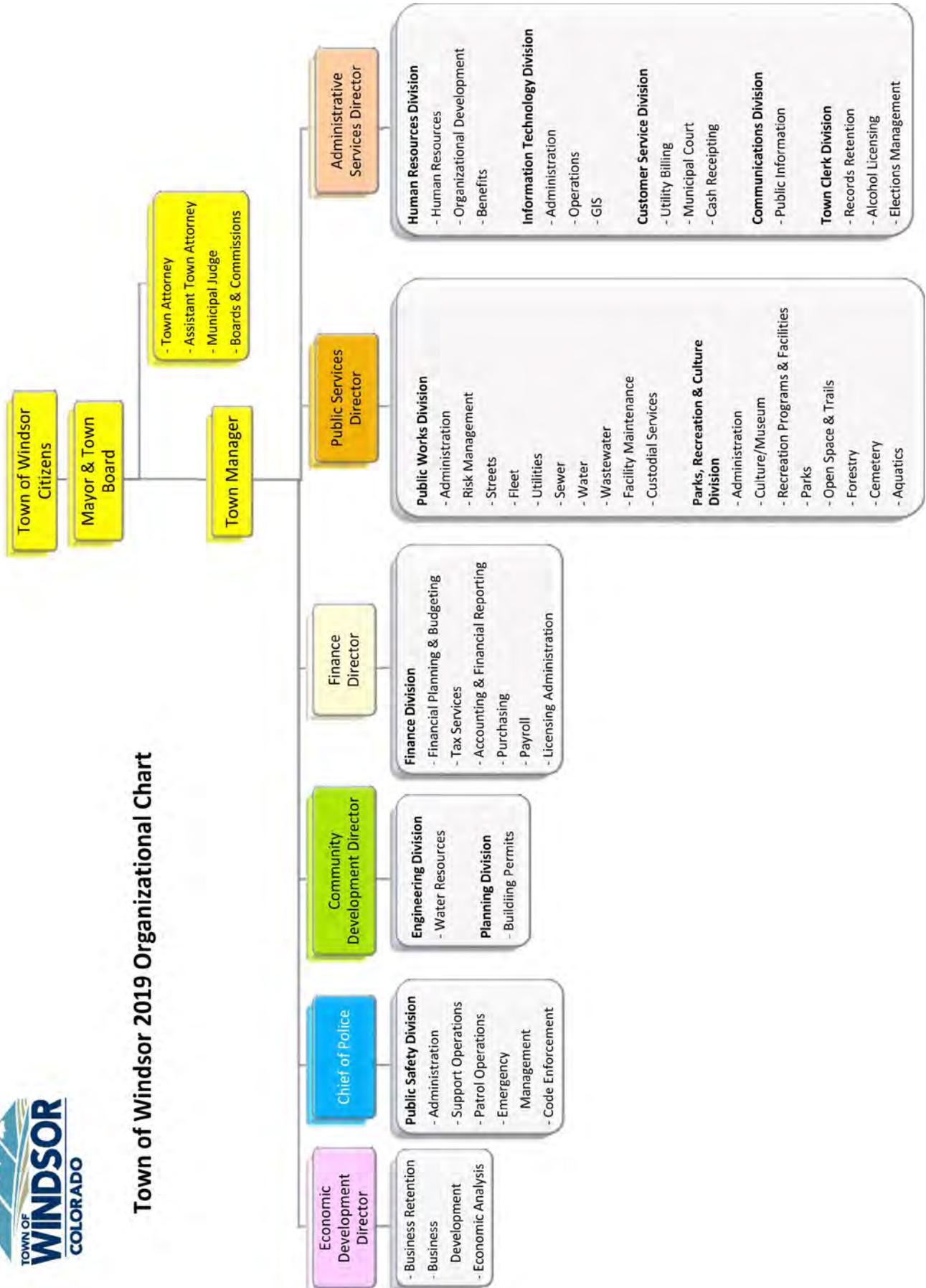
The Town Board utilizes various Advisory Boards and Commissions to review projects, gather information, and make recommendations based on their findings. These Boards and Commissions draw members from the community at large, who volunteer their knowledge and expertise to address specific concerns, and pass that information on to the Town Board.

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





Town of Windsor 2019 Organizational Chart



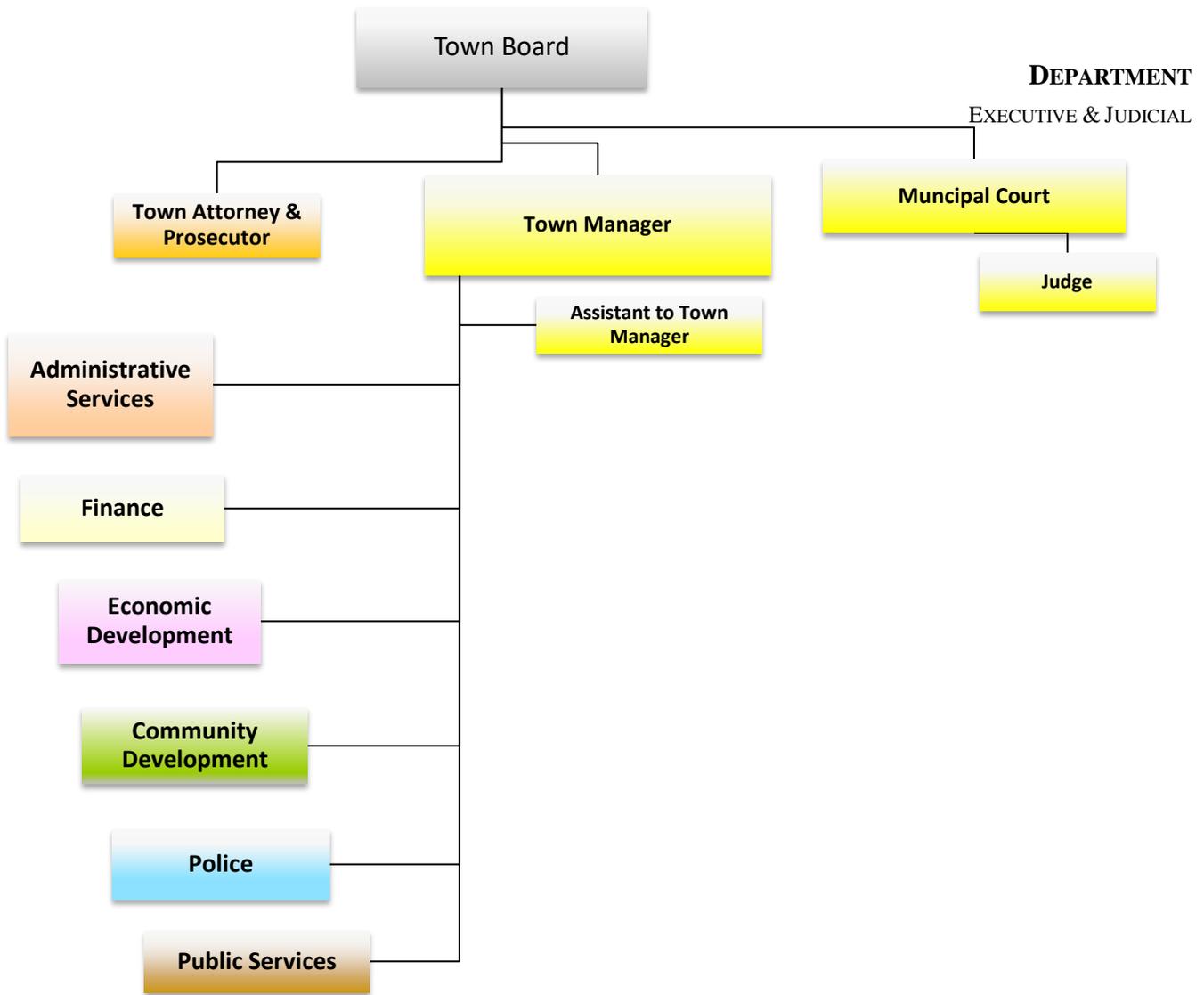
The Town of Windsor is comprised of eight departments at the beginning of 2020. A reorganization will take place in 2020 to consolidate Public Works and Parks, Recreation & Culture into a single department titled Public Services. Below is a summary of each of the departments, starting with the current organizational chart. The department section includes: a budget summary; an overview with responsibilities of the department; trends and relationship to the Strategic Plan and Citizen Survey; goals accomplished from 2019; goals and objectives of the department for 2020; 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.

DEPARTMENT DIRECTORY

Department Overview

Executive & Judicial	37
Administrative Services	42
Finance	56
Economic Development	60
Community Development	63
Police	70
Public Services	74



DEPARTMENT
EXECUTIVE & JUDICIAL

BUDGET SUMMARY				
REVENUE SOURCES	2018 ACTUAL	2019 BUDGET	2019 PROJECTED	2020 BUDGET
General Fund	\$ 1,309,769	\$ 1,080,555	\$ 1,030,642	\$ 2,153,248
Capital Improvement Fund (CIF)	415,833	3,639,989	3,639,989	1,363,014
Windsor Building Authority (WBA)	145,080	145,080	145,080	145,080
TOTAL REVENUES	\$ 1,870,682	\$ 4,865,624	\$ 4,815,711	\$ 3,661,342
EXPENDITURES BY CATEGORY				
<u>Mayor & Town Board - 411</u>				
Personnel	\$ 58,242	\$ 64,784	\$ 64,784	\$ 65,035
Operations & Maintenance	1,181,070	3,762,699	3,759,946	787,059
Interfund Loans & Transfers	105,146	507,311	507,311	541,530
Capital Outlay	-	-	-	1,000,000
TOTAL MAYOR & TOWN BOARD	\$ 1,344,458	\$ 4,334,793	\$ 4,332,041	\$ 2,393,624
<u>Municipal Court - 412</u>				
Personnel	\$ -	\$ -	\$ -	\$ -
Operations & Maintenance	20,276	21,171	21,171	22,441
Interfund Loans & Transfers	-	-	-	-
Capital Outlay	-	-	-	-
TOTAL MUNICIPAL COURT	\$ 20,276	\$ 21,171	\$ 21,171	\$ 22,441
<u>Town Manager - 413</u>				
Personnel	\$ 352,329	\$ 282,249	\$ 232,586	\$ 279,562
Operations & Maintenance	24,703	30,731	33,229	34,420
Interfund Loans & Transfers	26,909	51,595	51,595	64,351
Capital Outlay	-	-	-	-
TOTAL TOWN MANAGER	\$ 403,941	\$ 364,575	\$ 317,410	\$ 378,333
<u>Legal Services - 418</u>				
Personnel	\$ 308,330	\$ 328,418	\$ 313,625	\$ 338,798
Operations & Maintenance	132,327	158,116	233,116	191,255
Interfund Loans & Transfers	20,788	35,206	35,206	46,731
Capital Outlay	-	-	-	-
TOTAL LEGAL SERVICES	\$ 461,445	\$ 521,740	\$ 581,947	\$ 576,784
<u>Windsor Building Authority Fund - 495</u>				
Personnel	\$ -	\$ -	\$ -	\$ -
Operations & Maintenance	6	5	10	-
Interfund Loans & Transfers	102,002	145,080	145,080	290,160
Capital Outlay	-	-	-	-
TOTAL WINDSOR BUILDING AUTHORITY	\$ 102,008	\$ 145,085	\$ 145,090	\$ 290,160
ALL TOTAL EXPENDITURES	\$ 1,870,682	\$ 4,865,624	\$ 4,815,711	\$ 3,661,342

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 to be 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; assisting in the negotiation of agreements, contracts and other legal documents and transactions; employing specialized counsel in certain areas as needed including: specialists in public improvements, finance, 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:

- Roads & Traffic
- 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. The Legal Services budget accounts for an increase in support needed from outside counsel, particularly with Right of Way matters for Street Oversizing projects.

Position	2015	2016	2017	2018	2019	2020 Planned
Town Manager	1	1	1	1	1	1
Communications / Asst. to Town Manager	1	1	1	1	0	0
Administrative Analyst	-	-	-	-	1	1
Town Attorney	1	1	1	1	1	1
Town Prosecutor/Asst. to Town Attorney	0.75	0.75	0.75	0.75	0.75	0.875
TOTAL Full Time Employees	3.75	3.75	3.75	3.75	3.75	3.875
<i>Mayor & Town Board</i>	7	7	7	7	7	7
<i>Seasonal Employees</i>		0.05	0.05	0.05	0.05	0.1
<p><i>Municipal Court Judge is not an employee of the Town, but rather an outside professional, contracted by the Town to provide professional services on a regular basis.</i></p> <p><i>** For 2020, an Internship (0.05 FTE) is scheduled at both the Town Manager's department and at Legal Services.</i></p>						



BUDGET SUMMARY

REVENUE SOURCES	2018	2019	2019	2020
	ACTUAL	BUDGET	PROJECTED	BUDGET
General Fund	\$ 1,433,010	\$ 1,418,809	\$ 1,356,364	\$ 1,821,524
Capital Improvement Fund (CIF)	54,907	536,150	536,150	360,982
Information Technology Fund	1,329,781	2,420,221	2,305,859	2,532,740
TOTAL REVENUES	\$ 2,817,698	\$ 4,375,180	\$ 4,198,374	\$ 4,715,246

EXPENDITURES BY CATEGORY

Town Clerk & Customer Service - 410

Personnel	\$ 517,810	\$ 657,991	\$ 617,546	\$ 703,803
Operations & Maintenance	39,963	67,802	67,254	68,834
Interfund Loans & Transfers	115,394	176,306	176,306	150,138
Capital Outlay	-	-	-	6,596
TOTAL TOWN CLERK & CUSTOMER SERVICE	\$ 673,167	\$ 902,098	\$ 861,106	\$ 929,371

Human Resources - 416

Personnel	\$ 320,955	\$ 373,116	\$ 369,007	\$ 468,332
Operations & Maintenance	70,533	83,681	83,329	115,969
Interfund Loans & Transfers	168,646	111,394	111,394	96,872
Capital Outlay	-	-	-	6,596
TOTAL HUMAN RESOURCES	\$ 560,134	\$ 568,191	\$ 563,730	\$ 687,769

Communications - 417

Personnel	\$ 142,009	\$ 209,211	\$ 197,407	\$ 285,777
Operations & Maintenance	23,241	64,018	64,018	68,982
Interfund Loans & Transfers	57,175	95,139	95,139	85,723
Capital Outlay	-	-	-	-
TOTAL COMMUNICATIONS	\$ 222,425	\$ 368,368	\$ 356,564	\$ 440,482

Safety & Loss Control - 455

Personnel	\$ 28,171	\$ 104,058	\$ 96,530	\$ 99,008
Operations & Maintenance	4,020	12,244	14,585	25,876
Interfund Loans & Transfers	-	-	-	-
Capital Outlay	-	-	-	-
TOTAL SAFETY & LOSS CONTROL	\$ 32,191	\$ 116,302	\$ 111,115	\$ 124,884

Information Technology - 492

Personnel	\$ 487,935	\$ 806,251	\$ 630,643	\$ 831,073
Operations & Maintenance	772,088	1,067,170	1,128,416	1,321,608
Interfund Loans & Transfers	16,477	21,300	21,300	32,269
Capital Outlay	53,281	525,500	525,500	347,790
TOTAL INFORMATION TECHNOLOGY	\$ 1,329,781	\$ 2,420,221	\$ 2,305,859	\$ 2,532,740

ALL TOTAL EXPENDITURES \$ 2,817,698 \$ 4,375,180 \$ 4,198,374 \$ 4,715,246

TOWN CLERK AND CUSTOMER SERVICE'S DIVISION OVERVIEW

The Clerk is the historian of the community and is responsible for recording Town Board proceedings, keeping 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: supporting the Town Manager and Town Board, conducting elections, administering liquor licenses, preparing Town Board agenda and packets; legal publishing and recording of documents; managing records 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

2019 GOALS ACHIEVED

- Successfully implemented cemetery administration software and agenda management software.
- Realigned municipal election districts to remain in compliance with the Windsor Town Charter.
- Installed and implemented into service, a new court software system.
- Managed and created efficiencies with front desk resident services, placing continued emphasis on prompt and accurate service.
- Minimized service disruptions and downtime by embracing an accelerated cross-training regimen among all staff members.
- Promoted continued water conservation measures to align successfully with the 2016 Water Conservation Plan.

TOWN CLERK AND CUSTOMER SERVICE 2020 GOALS AND OBJECTIVES

Town Clerk

- 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;
- Administer a successful 2020 municipal election.

Customer Service

- Continue supervision of the department in providing excellent customer service to citizens with concerns being addressed promptly.
- Continue cross-training within the department to provide for more depth in service and for succession planning.
- Organize, maintain and promote the Utility 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

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

Town Clerk & Customer Service Performance Indicators		2015	2016	2017	2018	2019 Projected
Output	Liquor Licensing Actions	69	51	49	49	
	Attend Town Board Meetings / Record Minutes	24	23	24	24	
	Ordinances / Resolutions passed	0	0	0	0	
	Work Orders Processed	3,668	4,244	4,823	4,823	
	Average Monthly Utility Statements Mailed	7,934	9,298	10,834	10,834	
	Late/Delinquent Notices Mailed	3,743	3,840	4,100	4,100	
	Registered Voters	16,272	18,317	17,850	17,850	
Efficiency	Gen. Fund Town Clerk Division Expenditures	\$605,660	\$698,321	\$739,245	\$739,245	
	Expenditures as % of General Fund	4.40%	4.70%	4.50%	4.50%	
	Population	Est.23,351	Est. 25,327	Est. 26,360	Est. 26,360	
	Cost of Customer Services per Citizen per year	\$25.94	\$28.42	\$29.19	\$29.19	
	Closing Estimates for Title Companies	786	1,027	1,385	1,385	
Effectiveness	New Utility Service Accounts	1,142	1,089	1,536	1,536	
	% of Statements Mailed Resulting in Water Shut Offs	<1%	<1%	<1%	<1%	

Position	2015	2016	2017	2018	2019	2020 Planned
Administrative Services Director	-	-	-	-	1	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
Municipal Court Clerk	1	1	1	1	1	1
Permit Technician*	1	1	1	1	0	0
Administrative Specialist	1	1	1	1	1	1
Administrative Assistant	2	2	2	2	2	2
TOTAL Full Time Employees	8	8	8	8	8	8
<i>Part Time Employees</i>	-	-	-	0.60FTE		
<i>Seasonal Employees</i>	0.32 FTE					
*The permit technician, previously in this division, now reports to the Planning division						

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. – Producing Results, Responsibility, Integrity, Dedication and Exceptional Service.

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

2019 GOALS ACHIEVED

The Human Resources Division's accomplishments in 2019 included:

- Organizational Development and Change Management: hired the Administrative Services Director and Community Development Director. Successful Assessment Center processes.
- Employee Engagement Survey: Launch March 1, 2019. Overall, the town's engagement was measured at 3.79%.
- Benefit(s) Management and Administration: Proposed and Approved for 2020: Employee Assistance Plan will now be offered to our part-time employees, 401(a) vesting schedule, and an increase to our vacation accruals for full-time employees.
- Successful Benefit Fair: Attended by over 35% of the Town's staff. There were eight (8) organizations represented including both medical insurance providers (CEBT and Kaiser), our medical free clinic Marathon, ICMA and Banner Health provided flu shots to those requesting immunizations. The renewal(s) of our major medical premiums were held to a 2% increase for CEBT & Kaiser and no increase from our dental and vision providers.

HUMAN RESOURCES DIVISION 2020 GOALS AND OBJECTIVES

2020 HR goals include the following:

1. Employee Relations and Retention: Employee Engagement Survey will be conducted in January and July to continue to measure the engagement level of our employees. The information obtained from the assessment will continue to allow the Town of Windsor to identify strengths and opportunities for improving engagement in the organization.

Creating a proposed total rewards strategy and Benefit Focus Groups to explore additional recommendations to become the 'employer of choice'. Examples are educational incentives and advancement, PTO, social interaction, recognition, workload, flex-time, developmental opportunities, etc.
2. Employee Development and Training: 2020 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.
3. 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. Effective January 2020.
4. Employee Relations and Retention: Total Compensation Statement and Stay Interviews will be conducted in 2020 (FTE). The 2021 pay study will start early 2020. This will include FTE, PTE, and PD Step Plan.
5. Organizational Development and Change Management: We will be hiring a Public Services Director, and specifically for the HR Division; a new HR Technician.
6. Talent Acquisition: New and improved on-boarding/orientation program will be implemented in 2020. Explore NEOGOV, and other, onboarding software.

- Streamline Business Process: Move to a paperless HR office by the end of 2020 (saves time, space, money and eases transfer of information which boosts security).

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

Human Resources Performance Indicators		2015	2016	2017	2018	2019 Projected
Output	Turnover %	13%	15%	14%	7%	15%
	Time to fill positions	35 days	50 days	60 days	60 days	59 days
Efficiency	Gen. Fund Human Resources Dept. Participation	\$359,745	\$406,420	\$501,822	\$559,625	\$567,591
	Expenditures as % of General Fund	2.61%	2.71%	3.06%	3.20%	2.67%
	Total Budgeted Full-Time Employees (FTE)	109.75	126.88	134.51	150	172.5
	Cost of Human Resources Services per FTE	\$3,278	\$3,203	\$3,731	\$3,731	\$3,290
	Total Actual Full-Time Employees (FTE)	110.37	123.58	137.25	150	165
	Average operating cost per FTE	\$176,205	\$179,375	\$198,984	\$197,709	\$239,452
	Personal Services as % of operating costs	49%	48%	46%	47%	43%
Effectiveness	Wellness Programs % of participation	75%	75%	76.60%	70%	70%
	Employee Satisfaction - # Formal Complaints	7	5	12	6	8
	Benefits - % employees participating in benefits	100%	100%	100%	100%	100%
	Workers Comp - Number of Claims	4	19	16	20	16
	Workers Comp - Days lost	4	152	11	30	27
	Property Casualty - Number of Claims	11	23	9	5	0

Position	2015	2016	2017	2018	2019	2020 Planned
Director Human Resources	1	1	1	1	1	1
Human Resources Assistant	1	1	1	-	-	-
Human Resources Manager	-	-	-	1	1	1
Administrative Specialist	1	1	1	1	1	1
HR Technician	-	-	-	-	-	1
TOTAL Full Time Employees	3	3	3	3	3	4
Part Time Employees	-	-	-	-	-	-
Seasonal Employees	-	-	-	-	-	-

* A new HR Technician (1.0 FTE) will be hired in 2020

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 include:

- 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

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 in 2020 will 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 which 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.

2019 GOALS ACHIEVED

The Communication Division's accomplishments in 2019 included the following:

- Successfully rebranded Parks, Recreation & Culture Department.
- Avoided all accusations of copyright infringement - in August 2018, YouTube banned Windsor's WTV8 from live streaming meeting content because of copyright violations going back to 2013.
- Developed a new look for videotaped meetings.
- Contracted with a social media archive company to maintain CORA compliancy.
- Showed sizeable growth across all social media platforms.
- Improved website navigation on the main town website
- Launched two new sub-websites at the end of 2019.
- Chosen to serve as a beta-tester for new Facebook products, including its local alert system. 1 out of 200 agencies from across the U.S. were chosen.
- Highlighted in Nextdoor's weekly nation-wide agency email for best practice use of the platforms Nextdoor's survey function related to the Transportation Master Plan.
- Sent a record number of press releases.
- Represented wastewater and stormwater divisions.

COMMUNICATIONS DIVISION 2020 GOALS AND OBJECTIVES

Communications goals include the following:

1. Website Refresh: Originally scheduled for late 2019, the main town website refresh was moved to Jan. 2020 to allow more time for content scrubbing.
2. Branding: Key into better town branding and update town communication policies. Revisit and revise the town's current social media and television station policies to align with growing protection trends and industry concerns.
3. Employee Development: Encourage webinars and training to stay ahead of industry changes. Staff will attend FEMA PIO training in Feb. 2020.
4. Newsletter: Aim to print at least (2) 16pg. newsletters, (4) digital newsletters, and (1) annual report in 2020.

5. Website: Maintain better control over website content.

6. Online platforms and notification lists: Show measurable growth on online social and notification platforms.

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 Performance Indicators		2015	2016	2017	2018	2019 Projected
Output	Work Orders Processed			205	315	406
	Annual Report			Yes	Yes	Yes
	Press Releases			93	71	90
	Traffic Alerts			54	32	60
	Newsletters			-	1	6
	Videos Produced			18	25	109
	Bill Inserts			8	7	12
	Rack Cards/Pamphlets			2	4	206
Efficiency	Gen. Fund Communications Expenditures		\$162,981	\$257,204	\$222,425	\$356,564
	Expenditures as % of General Fund		0.10%	1.40%	1.3%	1.7%
	Population	Est.23,351	Est. 25,327	Est. 26,360	Est. 26,360	Est. 27,434
	Cost of Communications per Citizen per year		\$6.44	\$9.76	\$8.44	\$13.00
Effectiveness	Website Pageviews			-	1,136,217	1,167,451
	Website Unique Pageviews			-	714,277	780,593
	Twitter Followers - Town			-	1,374	1,669
	Twitter Followers - PRC			-	-	274
	Nextdoor Subscribers			-	9,018	11,247
	Facebook Followers - Town			-	7,278	8,916
	Facebook Followers - PRC			-	-	6,898
	Instagram Followers - Town			-	1,065	1,973
	Instagram Followers - PRC			-	-	539
	Town News Center Subscribers			424	529	619

Position	2015	2016	2017	2018	2019	2020 Planned
Communications Manager	-	-	1	1	1	1
Communications Coordinator	-	-	-	1	1	2
Visual Media Coordinator	-	-	-	-	-	1
TOTAL Full Time Employees	0	0	1	2	2	4
Part Time Employees	-	-	0.75 FTE	1.16 FTE	1.16 FTE	.46 FTE
Seasonal Employees	-	-	-	-	-	-

*Communications plans for an Intern in 2020 (0.46 FTE).

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
- IT Training
- IT Customer Support
- On Call Support (24x7)
- Broadband Project Coordination
- IT Project Management
- IT Vendor Management
- Business Intelligence Analytics

2019 GOALS ACHIEVED

1. Network Redundancy: Enabled Windsor Police Department (WPD) to be the primary network for redundancy and failover purposes.
2. Point to Point and Wi-Fi: Extended network capabilities to AHC and Boardwalk Park to allow staff to work in those locations. Also, allow public access to Wi-Fi while using Town amenities.
3. Cemetery Software: Replaced existing software as it will no longer be supported in 2020.
4. Access Control: Added security access control to several Town locations (Parks, Town Hall, and PW).
5. Offsite Storage: Added offsite which is completely separated from the Town network to prevent ransomware or other security risk.
6. Router Replacement: Updated out-of-date routers at Town Hall and WPD.
7. Security Tools: Added new software to provide better security monitoring on the network.
8. SQL Licensing: Added updated SQL licensing to our network.
9. E-prep Software: Added software for PRC business intelligence and analytics.
10. Drone: Added a drone to be used for Town facility/land imaging and monitoring to understand Town facility usage.

INFORMATION TECHNOLOGY DIVISION 2020 GOALS AND OBJECTIVES

2020 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 educating staff, improving software, and working towards audit compliance.
- *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.

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

- *SCADA*: Update SCADA systems to make them current with technology and security.
- *Point to Point Fiber and Wi-Fi*: Extend network capabilities to various locations (Chimney Park Ball Fields and Water Treatment).
- *Security Access Control*: Add security access control to several Town locations (WPD, Parks, Town Hall, and Public Works).
- *Security Tools*: Add new software to provide better security on computers and mobile devices.
- *Website Replacement/Improvement*: Update website and improve security of public facing information.
- *Business Analytics Software*: Software for Town business intelligence and analytics.
- *Plotter/Scanner*: Replace out of warranty equipment.

DEPARTMENT
ADMINISTRATIVE SERVICES

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

IT Performance Indicators		2015	2016	2017	2018	2019 Projected
Output	Emails Processed		-	-	1,027,812	1,001,788
	Computers Purchased		56	44	40	38
	Computers on the Network		202	211	218	230
	Users on Network		208	223	230	245
Efficiency	Total Expenditures		\$1,266,390	\$1,474,854	\$1,329,781	\$2,305,859
	Population		24,572	25,327	26,360	27,434
	Cost of Information Technology per Citizen per year		\$52	\$58	\$50	\$84
	Work Orders Processed			2,497	2,637	2,680

Position	2015	2016	2017	2018	2019	2020 Planned
IT Manager	-	1	1	1	1	1
IT Supervisor from Network Administrator	1	1	1	1	1	1
GIS Supervisor from GIS Coordinator	1	1	1	1	1	1
GIS Analyst from GIS Technician	-	-	-	-	1	1
IT Technical Support Analyst	-	-	-	-	1	1
IT Security Analyst	-	-	-	-	1	1
Business Analyst from PC Support Technician	1	1	1	1	1	1
System Administrator from PC Support Technician	1	1	1	1	1	1
TOTAL Full Time Employees	4	5	5	5	8	8
Part Time Employees	-	-	0.6 FTE	0.6 FTE	0.7 FTE	0.7 FTE
Seasonal Employees	-	-	-	-	-	-

*There are five approved reclassifications in the Information Technology Division for 2020.



BUDGET SUMMARY

REVENUE SOURCES	2018 ACTUAL	2019 BUDGET	2019 PROJECTED	2020 BUDGET
General Fund	\$ 839,660	\$ 985,534	\$ 996,476	\$ 1,048,668
Capital Improvement Fund (CIF)	-	632,500	632,500	514,586
TOTAL REVENUES	\$ 839,660	\$ 1,618,034	\$ 1,628,976	\$ 1,563,254

EXPENDITURES BY CATEGORY

Finance - 415

Personnel	\$ 580,610	\$ 627,146	\$ 638,531	\$ 722,201
Operations & Maintenance	173,431	229,642	229,199	218,786
Interfund Loans & Transfers	85,620	761,246	761,246	622,267
Capital Outlay	-	-	-	-
TOTAL FINANCE	\$ 839,660	\$ 1,618,034	\$ 1,628,976	\$ 1,563,254

FINANCE OVERVIEW

“The Finance Department is committed to ensuring that quality financial services and information are provided to management, departments and related parties for the benefit of the residents of the Town of Windsor. The Department maintains the confidence of Town residents in an open and honest local government by being professional, courteous, and efficient and showing genuine concern for the needs and well-being of all citizens, employees and related parties.”

The department's primary purpose is to act as the financial steward for the public and to provide a wide variety of support functions generally encompassed by finance and administration. We provide support throughout the organization, and assist members of the public with town services and information. These functions are critical to the Town's financial stability, as well as the Town's ability to consistently deliver the high quality of municipal services our residents have grown to expect.

The Finance Department consists of these three divisions:

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

RESPONSIBILITIES / GOALS ACHIEVED

- Annual preparation of the budget and capital improvements program
- Preparation of Annual Audit and Financial Report
- Processing of payable and receivable accounts
- Processing of Payroll
- Maintenance of Town inventory and capital assets
- Issuance and processing of Sales Tax and business licenses
- Won the GFOA Distinguished Budget Award; and the award for Excellence in Financial Reporting.

FINANCE 2020 GOALS AND OBJECTIVES

Two major goals for the Finance Department in 2020 involve conversion and implementation of updated software as well as providing extensive role-based training to our staff and other users. First, updating our financial suite from on-premise to cloud computing will increase efficiency, help improve cash flow, and offer many more benefits. Chief among these benefits is the ability to provide on-line sales tax reporting and remittance. Secondly, the implementation of ResourceX software application in our Budgeting and Financial Reporting Division will enhance the efficiency and accountability of the Town's budgeting process and exponentially improve results for citizens and the community.

Additional objectives within our department will be the recruitment and on boarding of a new Accounting Technician. A specific focus of the new recruit will be payroll processing with needs based cross-training within the department in keeping with continued preparation for succession planning in mind.

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 Performance Indicators		2015	2016	2017	2018
Output	Accounts Payable Checks Processed	3,978	3,758	4,314	4,584
	Invoices Processed	6,844	6,990	7,548	8,368
	Payroll Checks Processed	4,973	5,489	6,184	6,374
	W-2's Issued	329	358	376	406
	Sales Tax Licenses/Issued & Renewed	1,575	1,596	1,681	1,852
	Business Licenses/Issued & Renewed	1,004	825	1,003	1,184
	Total Annual Budget	\$52,939,076	\$57,404,716	\$57,013,463	\$63,725,316
Efficiency	New Hires Processed (FTE and Seasonal Combined)	101	141	129	157
	Failure to File Sales Tax Assessments mailed	503	938	550	626
	% of Actual Revenues to Budgeted Revenues	113%	160%	153%	1.1
Effectiveness	Failure to File Sales Tax/Court Action	0	0	0	0
	Financial Statements Comply w/GASB 34	Yes	Yes	Yes	Yes
	Investment Portfolio Weighted Avg Interest	0.65%	1.18%	1.23%	1.83%
	GFOA Distinguished Budget Award	Yes	Yes	Yes	Yes
	Annual Audit Opinion	Unqualified	Unqualified	Unqualified	Unqualified

Position	2015	2016	2017	2018	2019	2020 Planned
Director	1	1	1	1	1	1
Deputy Finance Director from 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	1
Payroll Clerk	-	-	-	-	-	1
TOTAL Full Time Employees	5	5	5	6	6	7
<i>Part Time Employees</i>	-	-	<i>0.7 FTE</i>	-	-	-
<i>Seasonal Employees</i>	-	-	-	-	-	-

*A new Payroll Clerk has been approved for 2020.



BUDGET SUMMARY				
	2018	2019	2019	2020
REVENUE SOURCES	ACTUAL	BUDGET	PROJECTED	BUDGET
General Fund	\$ 337,745	\$ 502,719	\$ 487,186	\$ 765,971
Capital Improvement Fund (CIF)		1,000	1,000	-
Economic Development Incentive Fund	5,488	40,004	40,004	354,000
TOTAL REVENUES	\$ 343,233	\$ 543,723	\$ 528,190	\$ 1,119,971
EXPENDITURES BY CATEGORY				
<i>Economic Development - 420</i>				
Personnel	\$ 226,005	\$ 246,126	\$ 230,594	\$ 247,249
Operations & Maintenance	62,037	112,146	112,146	114,285
Interfund Loans & Transfers	49,704	145,446	145,446	404,437
Capital Outlay	-	-	-	-
TOTAL ECONOMIC DEVELOPMENT	\$ 337,745	\$ 503,719	\$ 488,186	\$ 765,971
<i>Economic Development Incentive - 435</i>				
Personnel	\$ -	\$ -	\$ -	\$ -
Operations & Maintenance	-	-	-	-
Interfund Loans & Transfers	5,488	40,004	40,004	354,000
Capital Outlay	-	-	-	-
TOTAL ECONOMIC DEVELOPMENT	\$ 5,488	\$ 40,004	\$ 40,004	\$ 354,000
ALL TOTAL EXPENDITURES	\$ 343,233	\$ 543,723	\$ 528,190	\$ 1,119,971

2019 GOALS ACHIEVED

Year to date in 2019, The Economic Development Department was able to assist multiple companies across several industries who invested/created:

- Almost \$48 million in investment
- 115 new jobs and 40 retained
- Over \$6.6 million in total annual payroll with average salary of \$63,000
- Nearly 93,000 sq. ft. of space built or acquired

In 2019 the Economic Development Department increased the number 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 the department can help with. The department also started a retail study that focused on six specific commercial areas throughout the Town.

ECONOMIC DEVELOPMENT 2019 GOALS AND OBJECTIVES

Enhance and Expand Community and Downtown Vitality

Windsor Economic Development will continue to work with the Downtown Development Association (DDA) and prioritize additional retail attraction.

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

Initiative

- Establish redevelopment plan in collaboration with the DDA
- Address parking in and around downtown
- Attract diverse and unique restaurants
- Construct Cultural Center
- Increase 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		2015	2016	2017	2018	2019 Projected
Output	Prospects	142	115	170	117	120
	Prospect Visits	26	38	29	29	24
	Business Retention Visits	60	55	102	88	90
	Misc. Business Assistance	45	50	82	102	150
	Community/Partner Meetings	\$70	70	170	233	175
Efficiency	*Gen. Fund Department Expenditures	\$402,219	\$458,923	\$372,733	\$337,745	\$487,186
	Expenditures as % of General Fund	2.90%	3.1%	2.3%	1.9%	2.4%
	Population	Est.23,351	Est.24,572	Est.25,327	Est. 26,360	Est. 27,434
	Cost of economic development	\$17.22	\$18.68	\$14.72	\$12.81	\$17.76
Effectiveness	New Business	117	105	178	194	182
	Commercial Permits	4	10	10	32	18
	Resolved Complaints	12	12	11	10	12

Position	2015	2016	2017	2018	2019	2020 Planned
Director of Economic Development	1	1	1	1	1	1
Economic Development Specialist	1	1	1	1	1	1
TOTAL Full Time Employees	2	2	2	2	2	2
<i>Part Time Employees</i>	-	-	-	-	-	-
<i>Seasonal Employees</i>	-	-	-	-	-	-



BUDGET SUMMARY				
	2018	2019	2019	2020
REVENUE SOURCES	ACTUAL	BUDGET	PROJECTED	BUDGET
General Fund	\$ 2,366,855	\$ 3,233,094	\$ 3,080,415	\$ 3,379,150
Capital Improvement Fund (CIF)	5,641	196,100	196,100	423,192
Plant Investment Fees	12,163,638	7,677,680	5,194,385	7,460,006
TOTAL REVENUES	\$ 14,536,134	\$ 11,106,874	\$ 8,470,900	\$ 11,262,348
EXPENDITURES BY CATEGORY				
<u>Engineering - 431</u>				
Personnel	\$ 785,741	\$ 836,350	\$ 776,846	\$ 839,200
Operations & Maintenance	54,337	50,773	50,773	50,550
Interfund Loans & Transfers	80,590	113,323	113,323	156,693
Capital Outlay	5,641	-	-	-
TOTAL ENGINEERING	\$ 926,309	\$ 1,000,446	\$ 940,942	\$ 1,046,443
<u>Water Plant Investment & Raw Water - 471</u>				
Personnel	\$ -	\$ -	\$ -	\$ -
Operations & Maintenance	-	-	-	-
Interfund Loans & Transfers	-	-	-	-
Capital Outlay	6,592,911	4,920,608	3,411,480	2,455,000
TOTAL WATER PLANT INVESTMENT	\$ 6,592,911	\$ 4,920,608	\$ 3,411,480	\$ 2,455,000
<u>Sewer Plant Investment - 481 / 482</u>				
Personnel				
Operations & Maintenance				
Interfund Loans & Transfers	37,914	230,703	230,703	230,703
Capital Outlay	4,139,912	1,082,392	1,002,392	2,155,628
TOTAL SEWER PLANT INVESTMENT	\$ 4,177,826	\$ 1,313,095	\$ 1,233,095	\$ 2,386,331
<u>Storm Drain Plant Investment - 483</u>				
Personnel	\$ -	\$ -	\$ -	\$ -
Operations & Maintenance	-	-	-	-
Interfund Loans & Transfers	302,251	302,251	302,251	124,882
Capital Outlay	1,239,096	1,143,977	249,810	2,568,675
TOTAL STORM DRAIN PLANT	\$ 1,541,347	\$ 1,446,228	\$ 552,061	\$ 2,693,557
<u>Non-Potable Water System - 484</u>				
Personnel	\$ -	\$ -	\$ -	\$ -
Operations & Maintenance	188,028	171,360	174,069	248,432
Interfund Loans & Transfers	270,021	743,217	743,217	744,567
Capital Outlay	153,806	300,000	300,000	50,000
TOTAL NON-POTABLE WATER	\$ 611,854	\$ 1,214,577	\$ 1,217,286	\$ 1,042,999
<u>Planning & Zoning - 419</u>				
Personnel	\$ 543,710	\$ 784,442	\$ 689,001	\$ 988,305
Operations & Maintenance	\$ 43,245	\$ 252,402	\$ 251,959	\$ 434,177
Interfund Loans & Transfers	98,932	175,076	175,076	140,537
Capital Outlay	-	-	-	75,000
TOTAL PLANNING & ZONING	\$ 685,887	\$ 1,211,920	\$ 1,116,037	\$ 1,638,019
ALL TOTAL EXPENDITURES	\$ 14,536,134	\$ 11,106,874	\$ 8,470,900	\$ 11,262,348

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
- Administer the building permit function in conjunction with Customer Service Division
- Manage the permit-related 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

2019 GOALS ACHIEVED

- Adopted the 2018 International Building Codes
- Issued the most building permits for single family detached homes in Windsor’s history at over 700. Additionally, surpassed 3,000 total building permits in 2019.
- Reviewed high volume of land use applications as indicated under Planning Division Performance Indicators.

PLANNING DIVISION 2020 GOALS AND OBJECTIVES

- Continue and complete the update of the land use chapters of the Municipal Code followed by adoption in 2020
- Continue and complete the preparation and adoption of the Transportation Master Plan
- Issue a Request for Proposals and work with the consultant team to update the 2012 Downtown Parking Study
- Issue a Request for Proposals and work with the consultant team to prepare an Eastman Park Drive Corridor Plan
- Work in conjunction with Engineering on “quick win” projects identified in the Transportation Master Plan
- 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
- Develop and implement 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 performance in the following chart.

Planning Performance Indicators		2015	2016	2017	2018
Output	Subdivision Plat Reviews	23	20	31	37
	Site Plan Reviews	26	19	53	43
	Concept Plan Reviews	39	50	67	47
	Annexation Reviews	5	4	2	4
	Rezoning Reviews	3	2	6	6
	Conditional Use Grants Reviewed	1	9	10	8
	Variances and Zoning Appeals	10	9	12	9
	Referrals	17	12	9	17
	<i>Total Projects</i>	<i>2,139</i>	<i>2,141</i>	<i>2,207</i>	<i>2,189</i>
	Single Family Housing Unit	285	690	513	546
Multi-family Housing Unit	13	21	46	27	
Commercial Permits Issued	2	1	7	23	
Industrial Permits Issued	2	9	3	9	
Efficiency	Gen. Fund Planning Division Expenditures	\$616,909	\$609,108	\$804,765	\$685,887
	Expenditures as % of General Fund	4.47%	4.07%	4.90%	3.93%
	Population	Est.23,351	Est. 25,327	Est. 26,360	Est. 26,360
	Cost of Planning per Citizen per year	\$26.42	\$24.79	\$31.77	\$26.01
Acres Annexed	445	168	69	647.585	

Position	2015	2016	2017	2018	2019	2020 Planned
Director of Community Development	-	-	-	-	1	1
Director of Planning	1	1	1	1	1	1
Chief Planner	1	1	1	1	1	1
Senior Planner	-	2	2	2	2	2
Associate Planner	2	-	-	-	-	-
Planner I	-	-	-	-	2	2
Planning Technician	1	2	2	2	-	1
Permit Technician	-	-	-	-	1	2
TOTAL Full Time Employees	5	6	6	6	8	10
<i>Part Time Employees</i>	-	-	-	-	-	-
<i>Seasonal Employees</i>	.32 FTE	.32 FTE	-	-	-	-

*There are two new positions budgeted for the Planning Division for 2020 – a Planning Technician and a Permit Technician that will also fill the role of administrative support.

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
- Administration of water rights
- Compliance of stormwater discharge permit

2019 GOALS ACHIEVED

- New Liberty Rd. Roundabouts - Worked with Water Valley and Raindance Metro Districts to construct two new traffic roundabouts along New Liberty Rd. at the 7th Street intersection and the Colorado Blvd. intersection. Both roundabouts were constructed in record time by being completed in 60 days or less once the intersections were closed down for construction.
- Completed driveway and parking lot improvements at the Lakeview Cemetery.
- Improved the northbound traffic flow at 7th and Main by increasing the northbound left turn lane storage length and restriping the south leg of the intersection to minimize traffic backups on 7th Street.
- Waterline Replacement Work - Replaced 2,900 feet of old waterline along Walnut Street between 10th and 11th Street
- SH 392 at LCR 5 - made significant progress on completing designs for widening SH 392 at LCR 5 and intersection improvements at SH 257 and Eastman Park Dr.
- Pavement and Concrete Maintenance Program - we completed the following:
 - 4.05 Miles of streets were overlaid
 - 6.44 Miles of streets were slurry sealed
 - 13.73 miles of crack seal were installed
 - 5,400 feet of curb & gutter were replaced
 - 5,550 feet of sidewalk were replaced
 - 105 curb ramps were made ADA accessible
- Pedestrian Crossing Enhancements - Installed 4 Rectangular Rapid Flashing Beacons (RRFBs) to enhance the following pedestrian crossings; 11th St. & Ash St., 15th St. & Grand Ave., Jacoby Rd. & Windshire Dr., New Liberty Rd. & Bayfront Drive. All four crossings met warrants for RRFB's.
- MS4 Stormwater Program - Completed approximately 275 site inspections. Facilitated and organized education and outreach efforts. Prepared drafts of the Post-Construction and Municipal Operations Program Description Documents.

- 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.
- Master Drainage Plan Improvements - Completed design for drainage improvements between Chestnut St. and Eastman Park Dr. that were identified in the town’s drainage master plan.

ENGINEERING DIVISION 2020 GOALS AND OBJECTIVES

- 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.
- Construct additional lanes on Highway 392 at LCR 5.
- Install traffic signal at New Liberty Road and Crossroads Blvd.
- Complete study and design of SH 392 and Colorado Blvd Intersection improvements.
- Work in conjunction with Planning staff on completing the “quick win” projects identified in the Transportation Master Plan Update.
- Hire a consultant to update the Town’s Potable Water System Model.
- Construct drainage improvements from Garden Dr. to Eastman Park Dr.
- Construct phase I of the 10th Street Master Drainage Plan Improvements.
- Replace 2400 LF of waterline along Cottonwood Dr. between 10th St. and Cottonwood Ct.
- Continue to 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.

Position	2015	2016	2017	2018	2019	2020 Planned
Engineering Manager***	1	1	1	1	1	1
Water Resource Manager**	-	-	-	1	1	1
Civil Engineer	4	4	4	4	4	4
Stormwater Coordinator**	-	-	-	1	1	1
Equipment Operator	-	-	-	-	-	0.5
Construction Inspector	1	2	2	2	2	2
TOTAL Full Time Employees	6	7	7	9	9	9.5
<i>Part Time Employees</i>	-	-	-	-	-	-
<i>Seasonal Employees</i>	.32 FTE	.32 FTE	-	-	-	-

**There is one new position planned in Engineering for 2020 – an Equipment Operator that will split their time between Storm Drainage functions and Street Department functions.*

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

****In the recent reorganization, the Engineering Director position was changed to Engineering Manager*



DEPARTMENT
POLICE

BUDGET SUMMARY				
REVENUE SOURCES	2018 ACTUAL	2019 BUDGET	2019 PROJECTED	2020 BUDGET
General Fund	\$ 4,672,890	\$ 5,937,588	\$ 5,661,036	\$ 7,139,941
Capital Improvement Fund (CIF)	343,505	746,597	746,597	909,182
TOTAL REVENUES	\$ 5,016,395	\$ 6,684,185	\$ 6,407,633	\$ 8,049,123
EXPENDITURES BY CATEGORY				
<i>Police - 421</i>				
Personnel	\$ 3,717,697	\$ 4,787,861	\$ 4,512,006	\$ 5,454,843
Operations & Maintenance	279,348	505,428	504,731	536,915
Interfund Loans & Transfers	972,122	1,313,896	1,313,896	1,984,705
Capital Outlay	47,228	77,000	77,000	72,660
TOTAL POLICE	\$ 5,016,395	\$ 6,684,185	\$ 6,407,633	\$ 8,049,123

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

2019 GOALS ACHIEVED

- Windsor P.D. developed its first Strategic Plan with the assistance of Dr. Kimberly Miller. A mix of staff members worked for several months to complete the Plan.
- Added a second school resource officer (SRO) to the team supporting RE-4 School District. The cost for the officers is split 50/50 with the school district.
- Partnered with Weld County and the Windsor Severance Fire District to build a radio tower that serves the western part of Windsor. The tower was completed in late fall.

- Placed an officer on the Weld County Swat Team. That person trains with the team and has been called out on a few occasions. Investigators, Sergeant and some patrol officers have been assigned both Weld and Larimer County Critical Incident Team's (CIRT). They have responded to a number of call outs. Three Sergeant's attend Command College Training in Ft. Collins. Additional Sergeants will attend the same training when it is available in 2020.
- The Northern Colorado Drug Task Force selected one of our officers to work with the team. The training and knowledge that is gained will be shared with the department.
- Participated on a first of its kind DUI Task Force. The efforts of this team are focused in Larimer County. The Windsor Officer selected is now a Drug Recognition Experts (DRE). There are fewer than 300 DRE's in the State of Colorado.

POLICE DEPARTMENT 2020 GOALS AND OBJECTIVES

- The implementation of the Police Departments Strategic Plan will begin in 2020. There are several focus areas directed towards community engagement along with the more traditional efforts of community policing. Many of the programs and efforts take into consideration funding and staffing. The Plan was developed by employees to provide professional and caring police services. The Traffic Safety Team will continue to focus on traffic concerns and be involved with many special events. The Community Engagement Team will focus on investigative work and special events. There will continue to be an effort to meet the community needs in Parks particularly Boardwalk Park during the summer months.
- Development of supervisors and examining best practice in all areas of the department will continue as a priority effort for the department. Provide for 24-hour supervision in addition to an acting supervisor program to cover those times when the supervisor is not available.
- Evaluation of technologies to increase patrol efficiencies. The growth of the community continues to create challenges for patrol coverages. Data driven technologies may be able to assist scheduling and assigning staff to increase the level of service.
- Implementing a staffing study will that will help determine staffing needs for the department.

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 Performance Indicators		2015	2016	2017	2018
Output	Criminal Citations/Arrests	370	302	499	543
	Traffic Citations	599	463	632	736
	Municipal Citations	1,808	1,646	2,340	2,441
	Calls for Service	6,973	6,727	18,785	22,800
	Penal Cases filed (County)	317	231	317	301
	Misdemeanors Cleared by Arrest	286	240	*	*
	Felony Complaints Cleared by Arrest	83	69	*	*
Efficiency	Gen. Fund Police Expenditures	\$3,187,568	\$3,247,481	\$3,723,482	\$4,672,890
	Population	Est. 23,351	Est. 24,572	Est. 25,327	Est. 26,360
	Cost of Police Services / Citizen	\$136.51	\$132.16	\$147.02	\$177.27
	Dept. Expenditures as % of General Fund	23.1%	21.7%	22.7%	26.7%
		23.10%	21.70%	22.70%	
Effectiveness	Monetary Loss (misdemeanor complaints)	\$67,398	\$73,981	**	**
	Monetary Recovery (misdemeanor complaints)	\$5,536	\$10,851	**	**
	% Recovery of Misdemeanor Monetary Loss	8.21%	14.67%	**	**
	Monetary Loss (felony complaints)	\$292,459	\$707,865	**	**
	Monetary Recovery (felony complaints)	\$40,770	\$317,090	**	**
	% Recovery of Felony Monetary Loss	13.94%	44.80%	**	**

*Arrests are no longer tracked separately for Felony VS Misdemeanor (only total arrests since 2017)

**Monetary Loss/Recovery no longer tracked (since 2017)

Position	2015	2016	2017	2018	2019	2020 Planned
Chief of Police	1	1	1	1	1	1
Police Lieutenant	3	2	2	2	2	3
Police Sergeant	4	5	5	6	6	7
Police Officer	13	13	18	25	29	29
Police Officer/Detective/Investigator	2	2	2	-	1	1
Police Officer/Special Day Shift	1	1	-	-	-	-
Community Service Officer	-	-	-	1	4	4
School Resource Officer – Co-Funded	-	-	-	-	2	2
Property Evidence Technician	-	-	-	1	1	1
Code Enforcement Officer	2	2	2	2	-	-
Records Clerk/Administrative Asst.	2	2	2	2	3	3
TOTAL Full Time Employees	28	28	32	40	49	51
Part Time Employees**	0.74 FTE	0.74 FTE	0.74 FTE	0.74 FTE	0.91 FTE	0.91 FTE
Seasonal Employees	-	-	-	-	-	-

*Two new Police Officers will be hired in 2020. Additionally, the following reclassifications have been approved; Police Sergeant to Police Lieutenant and Police Officer to Police Sergeant (x 2). Two school resource officers began in 2019 and their salaries & benefits are equally funded by the Weld County RE-4 School District.

**5 Part-time Crossing Guards & 1 Colorado Ranger



DEPARTMENT
PUBLIC SERVICES (PUBLIC WORKS DIVISION)

BUDGET SUMMARY				
REVENUE SOURCES	2018 ACTUAL	2019 BUDGET	2019 PROJECTED	2020 BUDGET
General Fund	\$ 2,557,242	\$ 3,384,203	\$ 3,375,802	\$ 3,503,283
Capital Improvement Fund (CIF)	16,232,937	13,648,084	13,648,315	15,136,815
Water Fund	5,105,772	5,180,675	5,085,058	5,497,849
Sewer Fund	2,349,597	2,246,292	2,246,318	2,467,652
Storm Drainage Fee	299,371	334,474	338,264	414,256
Fleet Management Fund	1,283,343	1,689,002	1,700,529	1,716,655
Facility Services Fund	861,766	497,768	463,672	825,741
TOTAL REVENUES	\$ 28,690,029	\$ 26,980,499	\$ 26,857,959	\$ 29,562,251
EXPENDITURES BY CATEGORY				
<u>Public Works - 430</u>				
Personnel	\$ 213,205	\$ 474,671	\$ 425,846	\$ 556,921
Operations & Maintenance	63,334	68,877	67,786	89,281
Interfund Loans & Transfers	81,067	109,549	109,549	142,050
Capital Outlay	2,404	-	-	-
TOTAL PUBLIC WORKS	\$ 360,010	\$ 653,097	\$ 603,181	\$ 788,252
<u>Recycling - 428</u>				
Personnel	\$ 25,310	\$ 23,433	\$ 23,433	\$ 27,778
Operations & Maintenance	24,925	115,650	212,693	85,850
Interfund Loans & Transfers	-	-	-	-
Capital Outlay	-	-	-	28,000
TOTAL RECYCLING	\$ 50,235	\$ 139,083	\$ 236,126	\$ 141,628
<u>Streets & Alleys - 429</u>				
Personnel	\$ 457,533	\$ 595,531	\$ 565,116	\$ 670,302
Operations & Maintenance	4,823,336	7,864,451	7,864,451	1,148,034
Interfund Loans & Transfers	421,166	527,068	527,068	474,499
Capital Outlay	11,805,703	6,731,000	6,731,000	14,186,318
TOTAL STREETS & ALLEYS	\$ 17,507,738	\$ 15,718,050	\$ 15,687,635	\$ 16,479,153
<u>Town Hall - 457</u>				
Personnel	\$ -	\$ -	\$ -	\$ -
Operations & Maintenance	56,037	50,931	49,800	54,609
Interfund Loans & Transfers	233,913	210,681	210,681	270,235
Capital Outlay	182,916	-	-	500,000
TOTAL TOWN HALL	\$ 472,866	\$ 261,613	\$ 260,481	\$ 824,844
<u>Water System - 471</u>				
Personnel	\$ 213,977	\$ 407,140	\$ 311,523	\$ 418,421
Operations & Maintenance	3,208,094	3,223,830	3,223,830	3,430,013
Interfund Loans & Transfers	815,934	923,705	923,705	939,915
Capital Outlay	867,767	626,000	626,000	709,500
TOTAL WATER SYSTEM	\$ 5,105,772	\$ 5,180,675	\$ 5,085,058	\$ 5,497,849
<u>Sewer System - 481</u>				
Personnel	\$ 167,812	\$ 261,466	\$ 216,686	\$ 248,920
Operations & Maintenance	138,553	144,940	170,992	169,898
Interfund Loans & Transfers	341,058	550,509	550,509	581,376
Capital Outlay	541,051	128,670	137,934	131,860
TOTAL SEWER SYSTEM	\$ 1,188,474	\$ 1,085,585	\$ 1,076,121	\$ 1,132,054

DEPARTMENT
PUBLIC SERVICES (PUBLIC WORKS DIVISION)

EXPENDITURES BY CATEGORY (Continued)	2018 ACTUAL	2019 BUDGET	2019 PROJECTED	2020 BUDGET
<i>Sewer Plant - 482</i>				
Personnel	\$ 188,945	\$ 200,601	\$ 210,092	\$ 290,673
Operations & Maintenance	\$ 926,189	\$ 922,026	\$ 922,026	\$ 995,509
Interfund Loans & Transfers	45,989	38,080	38,080	49,416
Capital Outlay	-	-	-	-
TOTAL SEWER PLANT	\$ 1,161,123	\$ 1,160,708	\$ 1,170,198	\$ 1,335,598
<i>Storm Drainage System - 483</i>				
Personnel	\$ 40,975	\$ 92,192	\$ 95,983	\$ 131,878
Operations & Maintenance	218,546	191,438	191,438	220,437
Interfund Loans & Transfers	39,851	50,844	50,844	61,941
Capital Outlay	-	-	-	-
TOTAL STORM DRAINAGE SYSTEM	\$ 299,371	\$ 334,474	\$ 338,264	\$ 414,256
<i>Fleet Management - 491</i>				
Personnel	\$ 277,666	\$ 309,513	\$ 303,746	\$ 308,388
Operations & Maintenance	300,623	305,160	306,842	304,800
Interfund Loans & Transfers	-	16,273	8,136	32,691
Capital Outlay	1,104,385	1,279,000	1,279,000	1,275,000
TOTAL FLEET MANAGEMENT	\$ 1,682,674	\$ 1,909,946	\$ 1,897,724	\$ 1,920,879
<i>Custodial Services - 496</i>				
Personnel	\$ 372,605	\$ 100,223	\$ 107,518	\$ 170,382
Operations & Maintenance	108,289	62,060	62,060	67,060
Interfund Loans & Transfers	-	-	-	-
Capital Outlay	-	-	-	-
TOTAL CUSTODIAL SERVICES	\$ 480,893	\$ 162,283	\$ 169,578	\$ 237,442
<i>Facility Maintenance</i>				
Personnel	\$ 200,558	\$ 225,383	\$ 183,992	\$ 285,957
Operations & Maintenance	174,789	94,460	94,460	267,735
Interfund Loans & Transfers	5,526	55,142	55,142	70,607
Capital Outlay	-	-	-	165,997
TOTAL FACILITY MAINTENANCE	\$ 380,873	\$ 374,985	\$ 333,594	\$ 790,296
ALL TOTAL EXPENDITURES	\$ 28,690,029	\$ 26,980,499	\$ 26,857,959	\$ 29,562,251

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
- Maintains the structural system 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

2019 GOALS ACHIEVED

- Became self-sufficient for emergencies and snow removal by filling employment vacancies.
- Helped promote the Public Services Department that will now include parks, human resources and information technology at the public works facility.
- Relocated the recycling facility to the public works site at 922 N. 15th Street.
- Continued the rehabilitation of sewer mains as per Capital Improvement Plan (2020-2024).
- Maintained an efficient and well-maintained fleet.
- Developed a Strategic Plan for Public Works.

PUBLIC WORKS DIVISION 2020 GOALS AND OBJECTIVES

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.

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 2020. Town Staff and other staff committees have utilized the conference rooms frequently.

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.

Public Works Performance Indicators		2015	2016	2017	2018	2019 Projected
Output	New Paved Roads to Maintain Miles	0	12	3	21	19
	Paved Road Miles	146	158	161	182	201
	Sanitary Sewer Main Miles	126	136	95	122	141
	Potable Water Main Miles	129	136	132	154	173
Efficiency	Average Response Time to PW Calls	16 min	25 min	37 min	45min	48min
	PW & Streets Expenditures as % of General Fund	12.20%	10.60%	9.80%	10.9%	13.0%
	Facilities Maintenance / Cost per sq ft	\$3.39	\$1.85	\$2.16	\$3.49	\$2.69
	Custodial / Cost per sq ft.	\$3.43	\$3.34	\$4.32	\$8.93	\$3.15
	New Utility Accounts (Water, Sewer, Storm Drain)	1,142	1,089	1,536	1,150	1,258
	Number of Public Works/ Utilities/ Fleet/ Facilities employees	22	24.45	27	28	30

DEPARTMENT
PUBLIC SERVICES (PUBLIC WORKS DIVISION)

Position	2015	2016	2017	2018	2019	2020 Planned
Director of Public Services	-	-	-	-	1	1
Director of Public Works Division	1	1	1	1	1	1
Public Works Supervisor	-	-	-	-	-	-
Assistant Dir. of Public Works	-	-	-	1	1	1
Waste Water Treatment Plant Superintendent	1	1	1	1	1	1
Waste Water Treatment Plant Operator	1	1	1	1	1	2
Waste Water Collections Operator	-	-	-	1	1	1
Fleet Manager**	-	1	1	1	1	1
Fleet Mechanic	3	2	2	2	2	2
Manager of Street Operations	1	1	1	1	1	1
Streets Lead	-	-	-	-	-	1
Street Laborer	-	0.7	1	1	-	-
Equip Operator – Streets	3	3	3	4	5	4.5
Administrative Assistant	1	1	1	1	1	1
Risk Manager	-	-	-	1	-	-
Utility Supervisor	1	1	1	1	1	1
Utility Technician – Water	2	2	2	2	2.5	2.5
Utility Technician – Sewer	2	2	2	1	1.5	1.5
Facilities Manager	1	1	1	-	1	1
Facilities Maintenance Technician	1	1	2	2	2	2
Custodial Supervisor	1	1	1	-	-	-
Lead Custodial Technician	1	1	1	1	1	1
Facilities Specialist	2	3.75	5.38	5.5	1	1
TOTAL Full Time Employees	22	24.45	27.38	28.5	26	27.5
<i>Part Time Employees</i>	<i>2.6 FTE</i>	<i>1.5 FTE</i>	<i>2.3 FTE</i>	<i>2.5 FTE</i>	<i>3.2 FTE</i>	<i>5.08 FTE</i>
<i>Seasonal Employees</i>	<i>0.62 FTE</i>	<i>0.81 FTE</i>	<i>1.26 FTE</i>	<i>1.26 FTE</i>	<i>1.50 FTE</i>	<i>.95 FTE</i>

**The Director of Public Services is scheduled to be hired in 2020. There is one new position planned in Streets for 2020 – an Equipment Operator that will split their time between Storm Drainage functions and Street Department functions. Also, a new Wastewater Treatment Plant Operator position has been approved for 2020. Facilities will hire one new part-time Custodian and a new part-time Facilities Maintenance Technician in 2020.*

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

DEPARTMENT
PARKS, RECREATION & CULTURE

BUDGET SUMMARY

REVENUE SOURCES	2018 ACTUAL	2019 BUDGET	2019 PROJECTED	2020 BUDGET
General Fund	\$ 5,972,957	\$ 6,561,917	\$ 6,546,825	\$ 6,826,022
Capital Improvement Fund (CIF)	531,997	8,966,441	8,967,196	1,121,237
Park Improvement Fund (PIF)	1,886,137	1,789,692	1,789,692	6,262,503
Conservation Trust Fund (CTF)	236,005	1,221,049	221,049	1,171,500
Community Recreation Fund (CRC)	1,283,343	1,689,002	1,700,529	1,716,655
Community Recreation Expansion Fund (CRCE)	1,329,781	2,420,221	2,305,859	2,532,740
TOTAL REVENUES	\$ 11,240,220	\$ 22,648,323	\$ 21,531,151	\$ 19,630,657

EXPENDITURES BY CATEGORY

Cemetery - 432

Personnel	\$ 94,794	\$ 102,510	\$ 92,457	\$ 90,385
Operations & Maintenance	32,911	28,932	28,932	34,009
Interfund Loans & Transfers	6,290	48,863	48,863	8,243
Capital Outlay	-	-	-	100,000
TOTAL CEMETERY	\$ 133,995	\$ 180,305	\$ 170,252	\$ 232,637

Community Events - 433

Personnel	\$ 20,584	\$ 103,859	\$ 81,576	\$ 85,208
Operations & Maintenance	140,511	127,521	127,521	156,017
Interfund Loans & Transfers	-	-	-	-
Capital Outlay	-	7,500	7,500	-
TOTAL COMMUNITY EVENTS	\$ 161,095	\$ 238,880	\$ 216,597	\$ 241,225

Forestry - 450

Personnel	\$ 236,790	\$ 277,117	\$ 252,892	\$ 294,085
Operations & Maintenance	95,887	103,721	102,215	132,860
Interfund Loans & Transfers	28,784	40,260	40,260	43,879
Capital Outlay	-	-	-	-
TOTAL FORESTRY	\$ 361,460	\$ 421,098	\$ 395,367	\$ 470,824

Recreation - 451

Personnel	\$ 893,352	\$ 857,437	\$ 825,101	\$ 893,025
Operations & Maintenance	661,807	629,676	646,842	597,427
Interfund Loans & Transfers	192,765	95,972	95,972	138,849
Capital Outlay	-	16,000	-	98,420
TOTAL RECREATION	\$ 1,747,923	\$ 1,599,085	\$ 1,567,915	\$ 1,727,721

Aquatics / Municipal Pool - 452

Personnel	\$ 218,443	\$ 241,036	\$ 241,168	\$ 243,660
Operations & Maintenance	120,691	96,191	96,327	101,195
Interfund Loans & Transfers	2,413	1,743	1,743	1,012
Capital Outlay	-	-	-	57,021
TOTAL AQUATICS / MUNICIPAL POOL	\$ 341,547	\$ 338,970	\$ 339,238	\$ 402,888

Operations

DEPARTMENT
PARKS, RECREATION & CULTURE

EXPENDITURES BY CATEGORY (Continued)	2018 ACTUAL	2019 BUDGET	2019 PROJECTED	2020 BUDGET
<i>Open Space & Trails - 453</i>				
Personnel	\$ 129,578	\$ 142,812	\$ 146,912	\$ 227,808
Operations & Maintenance	5,532	152,041	158,441	144,541
Interfund Loans & Transfers	-	-	-	-
Capital Outlay	-	-	-	6,596
TOTAL OPEN SPACE & TRAILS	\$ 135,110	\$ 294,853	\$ 305,353	\$ 378,945
<i>Parks - 454</i>				
Personnel	\$ 658,269	\$ 956,076	\$ 886,005	\$ 969,779
Operations & Maintenance	739,388	1,674,400	663,818	500,118
Interfund Loans & Transfers	335,697	342,831	342,831	399,559
Capital Outlay	1,964,383	8,461,441	8,461,441	7,755,420
TOTAL PARKS	\$ 3,697,736	\$ 11,434,748	\$ 10,354,095	\$ 9,624,876
<i>Poudre Trail (440)</i>	\$ 107,653	\$ 123,000	\$ 123,000	\$ 538,000
<i>Windsor Trail System (441)</i>	52,153	75,000	75,000	1,100,000
<i>Kodak Watchable Wildlife OS (442)</i>	-	-	-	133,500
<i>Diamond Valley (445)</i>	-	-	-	4,220,000
<i>Village East Park (446)</i>	153,387	760,000	760,000	-
<i>Crossroads Park (449)</i>	1,301,190	-	-	-
<i>Main Park (461)</i>	402,491	102,500	102,500	100,000
<i>Boardwalk Park (462)</i>	-	18,000	18,000	-
<i>Chimney Park (463)</i>	-	40,000	40,000	-
<i>General Park Development</i>	29,069	29,692	29,692	140,583
<i>Eastman Park (470)</i>	-	-	-	1,501,920
<i>Kyger Reservoir (485)</i>	-	1,000,000	1,000,000	-
<i>Great Western Trail (464)</i>	76,199	1,023,049	23,049	-
TOTAL PARKS ALLOCATIONS	\$ 2,122,142	\$ 3,171,241	\$ 2,171,241	\$ 7,734,003
<i>Arts, Heritage and Culture - 456</i>				
Personnel	\$ 217,355	\$ 266,799	\$ 268,079	\$ 294,641
Operations & Maintenance	66,844	113,504	111,646	162,734
Interfund Loans & Transfers	20,645	37,914	37,914	62,585
Capital Outlay	79,248	2,140,000	2,140,000	416,200
TOTAL ARTS, HERITAGE AND CULTURE	\$ 384,092	\$ 2,558,217	\$ 2,557,639	\$ 936,160
<i>Community Recreation Center - 490</i>				
Personnel	\$ 335,527	\$ 669,324	\$ 649,912	\$ 660,673
Operations & Maintenance	307,681	334,539	365,478	348,982
Interfund Loans & Transfers	708,157	685,140	685,140	707,000
Capital Outlay	57,765	-	-	-
TOTAL COMMUNITY RECREATION CENTER	\$ 1,409,130	\$ 1,689,002	\$ 1,700,529	\$ 1,716,655
<i>Community Rec. Center Expansion - 493</i>				
Personnel	\$ 930,479	\$ 1,378,063	\$ 1,345,196	\$ 1,412,994
Operations & Maintenance	441,754	615,596	629,568	622,507
Interfund Loans & Transfers	1,495,899	1,899,506	1,899,506	1,722,225
Capital Outlay	-	-	49,895	141,000
TOTAL COMM. REC. CENTER EXPANSION	\$ 2,868,132	\$ 3,893,165	\$ 3,924,165	\$ 3,898,726
ALL TOTAL EXPENDITURES	\$ 11,240,220	\$ 22,648,323	\$ 21,531,151	\$ 19,630,657

PARKS, OPEN SPACE & TRAILS DIVISION OVERVIEW

The Parks Division is responsible for 25 parks, the Windsor Lake, 11 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 prioritize 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 and 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 which comprises over 400 acres and includes nearly 50 miles of on-street and off-street trail including 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 Culture). 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 internment / 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, and 5 park restroom facilities.

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

Culture Division

- *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.

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,” and is directly responsible for the multiple strategic plan initiatives. One initiative emphasizes trails and open space construction and acquisition, another focuses on a vibrant downtown, and another initiative focuses on the construction of facilities. Combined, the department’s role continues to be the creation of diverse, desirable, recreation, and cultural opportunities, while playing a role in the Town vision of a “safe, well planned community with spirit and pride.”

2019 GOALS ACHIEVED

- 1) Successfully opened Village East and Windshire Neighborhood Parks.
- 2) Impacted 1.3 million users through our parks, programs and facilities. This includes over 400,000 building visits to the community recreation center.
- 3) Successfully designed and built to 90% completion the parks maintenance and museum facility along with the public works cold storage building and a 6,000 sq. ft. office complex that will house parks, HR, IT and some public works staff.

PARKS, RECREATION AND CULTURE 2020 GOALS AND OBJECTIVES

- Successful construction of Phase 1 of Eastman Park Riverwalk.
- Successful completion of the Parks Maintenance and Museum Collections Facility. Scheduled to open February 2020.
- Successful renovation of the Eaton House into a business incubator / storefront.
- Successful construction of a 4 trail projects (mile-long trail on the Kyger Property, a ½ mile section of the #2 Ditch Trail, a bridge over the Poudre River at CR 13 and a trail from the river at DR 13 north the HWY 392).

In the year ahead, the department will continue working towards achieving these initiatives and completing the construction of a new park maintenance and museum collections facility, cemetery landscaping project, the design of a neighborhood park in Harmony Ridge, adoption and implementation of our department strategic plan and Public Art Master Plan.

With our continual population growth, we will continue our efforts growing recreation activities in areas such as culture, youth athletics, aquatics, active adults, general programs and special events. Staffing efforts will focus on trails and open space along with additional seasonal help in forestry for the Treasure Island Gardens.

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

DEPARTMENT
PARKS, RECREATION & CULTURE

Parks & Recreation Performance Indicators		2015	2016	2017	2018	2019 Projected
Output	Seniors Activities Participants:					
	Drop-in Activities	5,482	6,095	8,520	10,634	11,000
	Travel	700	792	851	763	900
	Lunch Program	4,364	5,823	8,726	9,754	9,850
	Rides	411	304	493	659	693
	Subtotal:	10,957	13,014	18,590	21,810	22,443
	Youth Participants:					
	Baseball	849	655	835	851	922
	Soccer	1,121	1,052	1,438	1,692	1,800
	Preschool Activities	2,947	3,399	2,846	2,187	2,675
	Sports Camps	200	0	400	400	400
	Football	341	457	533	697	712
	Track	74	91	93	85	116
	Tennis	52	40	51	65	48
	Volleyball	338	283	264	283	268
	Basketball	1,265	1,093	1,095	1,146	1,039
	Teen Nights	3,913	3,852	4,917	4,628	4,657
	Start Smart	47	47	60	65	60
	Lacrosse			94	102	110
	Subtotal:	11,147	10,969	12,626	12,201	12,807
	Basketball	21	18	19	18	19
	Softball	88	102	63	61	52
	Subtotal:	109	120	82	79	71
	Adventure Trips	60	74	52	81	52
	Martial Arts	531	778	500	520	641
Fitness / Wellness	14,636	8,971	37,339	42,830	45,375	
General classes youth & adult	207	246	300	2,985	2,603	
Special Events	1,265	1,842	1,700	1,543	1,018	
Adaptive Recreation	494	700	648	487	412	
Drop-in Gym	6,150	2,592	2,800	N/A	N/A	
CRC Rentals	380	357	740	808	1,065	
Subtotal:	23,723	15,560	44,079	49,254	51,166	
Aquatic Program Participants:						
Admissions	12,025	10,078	11,843	11,752	12,996	
Passes / Punch Cards	1,131	785	0	n/a	n/a	
Lessons	882	1,137	2,985	2,912	2,596	
Swim Team	69	109	279	208	224	
Boat Rentals	4,470	4,482	6,962	7,625	6,148	
Boat Permits	With rentals	With rentals	With rentals	With rentals	With Rentals	
Subtotal:	18,577	16,591	22,069	22,497	21,964	
Cultural Historical Activities:						
Concerts / Community Events	50,950	53,800	62,702	74,590	81,000	
Classes	50	37	1,420	2,644	2,785	
School Visits	974	1,204	2,354	826	1,081	
Museum Visits	4,217	4,000	1,410	3,739	3,973	
Subtotal:	56,191	59,041	67,886	81,799	88,839	
Parks & Forestry Services:						
Forestry Consultations	136	160	41	48	54	
Not included in participants served:						
Park & Shelter Rentals	230	237	216	245	373	
# Trees Sold for Arbor Day	70	68	66	64	59	
TOTAL PARTICIPANTS SERVED:	121,140	115,760	165,655	187,997	197,776	
Effectiveness	Trail Usage – Boardwalk Park		212,980	122,601	115,681	132,827
	Trail Usage – Eastman		113,759	110,731	197,203	183,030
	Total Visits to CRC Building*		80,000	373,480	397,263	404,000
	Member Visits to CRC		20,600	132,177	180,936	190,000
	Acres managed (developed, undeveloped, open space)	430	580	647	647	658
	Trails managed (miles)	47	47	47	47	47
	Dept. Expenditures as % of Gen. Fund	29.7%	27.6%	26.7%	24.5%	23.9%

DEPARTMENT
PARKS, RECREATION & CULTURE

Position	2015	2016	2017	2018	2019	2020 Planned
Director of Parks, Rec, & Culture	1	1	1	1	1	1
Park & Open Space Manager	1	1	1	-	-	-
Open Space & Trails Manager	-	-	-	1	1	1
Open Space & Trails Technician		-	-	-	-	1
Parks Operations Manager	-	-	-	1	1	1
Parks Maint. Tech	5	5	5	5	5	5
Parks Maint. Operator	-	-	1	2	2	2
Parks Maint. Supervisor	1	1	1	1	1	1
Town Forester	1	1	1	1	1	1
Forestry Technician	1	1	2	1	1	1
Horticulture Tech	-	-	-	1	1	1
Recreation Manager	1	1	1	1	1	1
Recreation Supervisor	4	4	4	4	4	4
Administrative Analyst	-	-	-	1	1	1
Administrative Specialist	1	1	1	-	-	-
Recreation Coordinator	-	3	3	5	5	5
Recreation Coordinator of Events	-	-	-	-	1	1
Manager-on-Duty	-	-	-	2	2	2
Communications Coordinator	-	1	1	-	-	-
Customer Service Supervisor	3	1	1	1	1	1
Guest Service Coordinator	2.62	5.4	5.4	4	4	4
Art & Heritage Rec. Supervisor	1	1	1	1	1	1
Aquatics Specialist	-	3	3	2	2	2
Operations & Facilities Manager	-	-	-	1	1	1
Facility Maint. Tech	-	-	-	-	1	1
Pool & Facility Maint. Tech	-	-	-	-	1	2
Facilities Specialist	-	-	-	-	6	5
Museum Curator	1	1	1	1	1	1
Museum Operations Coordinator	-	-	-	-	-	-
Museum Program Coordinator	-	-	1	1	1	1
TOTAL Full Time Employees	23.62	31.4	34.4	38	47	48
<i>Part Time Employees</i>	<i>27.7 FTE</i>	<i>27.7 FTE</i>	<i>38.5 FTE</i>	<i>21.15 FTE</i>	<i>23.03 FTE</i>	<i>22.33 FTE</i>
<i>Seasonal Employees</i>	<i>N/A</i>	<i>N/A</i>	<i>N/A</i>	<i>26.56 FTE</i>	<i>22.81 FTE</i>	<i>20.43 FTE</i>

*For 2020, a new Open Space & Trails Technician has been approved.





TOWN OF WINDSOR
2020 BUDGET

NEW EMPLOYEE ADDITIONS - BENEFITS & EXPENDITURE COSTS

11 New Full-time Positions Additional Annual Base Salary \$ 481,837

Annual Town Paid Benefits for 12 New Full-Time Positions

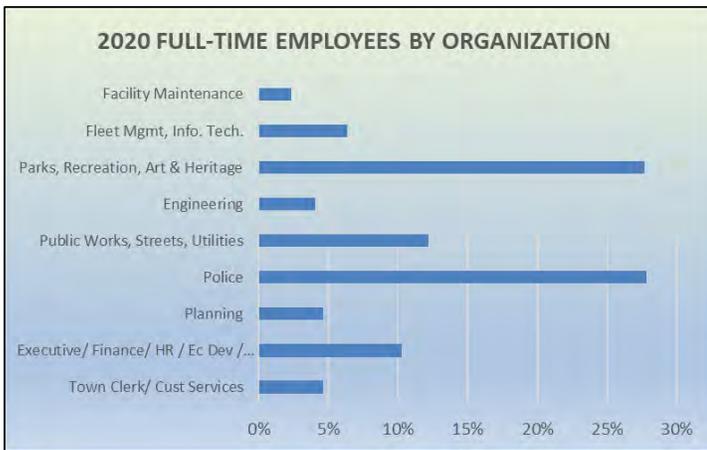
Health Care Benefits:		28.1% of compensation
	Health Insurance	\$203,950
	Dental Insurance	16,038
	Vision Insurance	2,210
	Other	429
Death Benefits:		0.2%
	Basic Life	\$1,214
Disability Benefits:		0.5%
	Short Term Disability	\$1,396
	Long Term Disability	2,241
Retirement Benefits		4.3%
	Employer Share Town Pension (6%)	\$28,910
	Employer Share FPPA Pension (4%)	5,040
Mandated Benefits:		6.1%
	Social Security & Medicare (7.65%)	\$36,861
	Unemployment Insurance (0.3%)	1,446
	Worker's Comp Insurance (2.0%)	9,637
Total Benefits	\$309,372	39.1% of compensation
Total Actual Payroll Expenditure		\$791,209

Additional Town Expenditures for 11 New Full-Time Positions

Capital Expenses (nonrecurring, first year investment)		
	Police cars (2) and equipment (2)	\$175,252
	Equipment for other positions (7)	41,476
	2020 Total Nonrecurring Expenses	\$216,728
Recurring Yearly Average Employee Expenses		
	Merit Pay Provision - for above positions	\$0
	Uniform & Phone Allowance (2)	2,060
	2020 Total Recurring Expenses	\$2,060
2020 Total Additional Expenditures		\$218,788
2020 Total Cost for Additional Employees		\$1,009,997

The planned employee roster for 2020 is as follows:

FULL-TIME EMPLOYEE COMPARISON								
Department	Number by Department							
	2013	2014	2015	2016	2017	2018	2019	2020
Town Clerk / Customer Service	7.0	7.0	8.0	8.0	8.0	8.0	8.0	8.0
Executive / Legal	2.0	3.0	4.8	5.8	4.8	5.8	3.8	3.88
Communications (was in Executive)	-	-	-	-	-	-	2.0	4.00
Finance	5.0	5.0	5.0	5.0	5.0	6.0	6.0	7.00
Human Resources / Safety	2.0	3.0	3.0	3.0	3.0	3.0	3.0	5.00
Planning	5.0	5.0	5.0	6.0	6.0	6.0	8.0	10.00
Economic Development	1.0	1.0	2.0	2.0	2.0	2.0	2.0	2.00
Police	25.0	26.0	27.0	28.0	32.0	40.0	48.0	50.00
Streets	3.0	3.0	4.0	4.7	5.0	6.0	6.0	6.50
Public Works	2.0	2.0	2.0	2.0	2.0	2.0	5.0	4.00
Engineering	5.0	5.0	6.0	7.0	7.0	7.0	7.0	7.00
Cemetery	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.00
Community Events	-	1.0	-	-	-	-	1.0	1.00
Forestry	2.0	2.0	2.0	2.0	3.0	3.0	3.0	3.00
Recreation	5.0	5.0	5.0	7.0	9.0	9.0	9.0	9.00
Open Space & Trails	-	-	-	-	-	1.0	1.0	2.00
Parks Maintenance	7.0	7.0	7.0	7.0	8.0	9.0	10.0	9.75
Art & Heritage/Museum/Com Events	2.0	2.0	2.0	2.0	3.0	3.0	3.0	3.00
Community/Recreation Center	5.0	4.0	4.0	4.0	4.0	4.0	8.0	8.00
Community/Recreation Center Expan.	-	-	2.6	6.4	6.4	8.0	11.8	12.00
Water Utility	3.0	4.0	2.5	2.5	2.5	3.5	4.0	4.00
Sewer Utility	3.0	4.0	4.5	4.5	4.5	4.5	5.0	6.00
Storm Drainage Utility	1.0	1.0	0.0	0.0	0.0	-	1.0	1.50
Fleet Management	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.00
Information Technology	3.0	3.0	4.0	5.0	5.0	5.0	8.0	8.00
Facility Maintenance	6.0	6.0	6.0	7.8	10.4	10.5	5.0	5.00
Total Full Time Employees	98.0	103.0	110.4	123.6	134.5	150.3	172.6	183.6



**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 26 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.

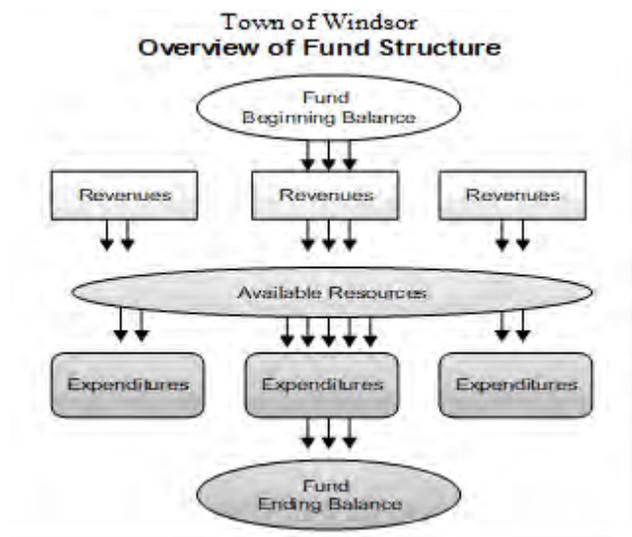
Governmental Funds – revenues that are accrued in the financial statements under the modified accrual method [i.e. (1) property taxes, (2) cigarette taxes, (3) auto use taxes, and (4) franchise taxes] as both measurable and available are not recognized under the cash basis of the Town of Windsor Budget. 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 Funds Structure

GENERAL FUND	PARK IMPROVEMENT FUND	CONSERVATION TRUST FUND	CAPITAL IMPROVEMENT FUND	COMMUNITY & RECREATION CENTER FUND	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 +	↓ Plus +	↓ Plus +	↓ Plus +	↓ Plus +	↓ Plus +	↓ Plus +	↓ Plus +	↓ Plus +	↓ Plus +	↓ Plus +
Sources of REVENUE	Sources of REVENUE	Sources of REVENUE	Sources of REVENUE	Sources of REVENUE	Sources of REVENUE	Sources of REVENUE	Sources of REVENUE	Sources of REVENUE	Sources of REVENUE	Sources of REVENUE
Property Tax	Community / Neighborhood Pk Park & Trail	State Lottery	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	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 Into 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 -	↓ Minus -	↓ Minus -	↓ Minus -	↓ Minus -	↓ Minus -	↓ Minus -	↓ Minus -	↓ Minus -	↓ Minus -	↓ Minus -
EXPENDITURES	EXPENDITURES	EXPENDITURES	EXPENDITURES	EXPENDITURES	EXPENDITURES	EXPENDITURES	EXPENDITURES	EXPENDITURES	EXPENDITURES	EXPENDITURES
Mayor & Boar, Town Manager	New Park Construction	Park Construction / Improvement	Capital Items - all Depts except Utilities / Construction	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, Community Dev.	Interfund Transfers	Trail Construction / Improvement	Street Repair / Construction	Debt Service	Debt Service	Incentive Disbursements	Non-Potable Water Service Equip Replacement	Capital Projects	Capital Projects	IT Services - all Depts
Services/Planning, Engineering, Public Services/Streets, Recycling, Safety			Park Construction	Indoor Rec. Programs	Indoor Rec. Programs	Interfund Transfers	Equip Replacement	Debt Service	Equip Replacement	Facility Maint. - all Depts
Finance				Rental Income	Rental Income		Debt Service	Equip Replacement	Mosquito Control	Custodial Services - all Depts
Public Services/Cemetery, Forestry, Parks, Open Space & Trails, Community Events, Art & Heritage				Interfund Transfers	Interfund Transfers		Interfund Transfers	Interfund Transfers	Interfund Transfers	Capital Projects
Outdoor Rec. Programs/Pool Economic Development							Purchase Potable & Non-Potable water states			
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.



2020 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 2020 BUDGET						
	2016	2017	2018	2019	2019	2020
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
BEGINNING BALANCE	\$67,529,058	\$66,091,016	\$68,566,314	\$72,017,548	\$86,407,693	\$87,419,004
<i>Total Revenue</i>	\$72,449,478	\$86,274,598	\$83,944,085	\$68,532,385	\$76,366,087	\$75,676,366
RESOURCES AVAILABLE	\$139,978,536	\$152,365,615	\$152,511,279	\$140,549,932	\$162,773,781	\$163,095,370
<i>Total Expenditures</i>	\$73,886,640	\$83,799,301	\$66,103,586	\$79,343,723	\$75,354,776	\$79,564,193
ENDING FUND BALANCE	\$66,091,016	\$68,566,314	\$86,407,693	\$61,206,209	\$87,419,004	\$83,531,178

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.

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 following 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, revenue increases have not been as consistent. Revenues were increasing as the population increased until 2008 with the downturn of the economy. Since 2009, building permits and collections have once again been increasing. In fact, since 2012, the rate of revenue growth has surpassed that of population growth. With this in mind, using extended historical averages is not a proven an accurate methodology to make revenue projections in volatile times. Thus, the Town chose to project most 2020 revenues using a three-year average of 2016, 2017 and 2018 as a cautionary measure unless stated differently within this section.

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

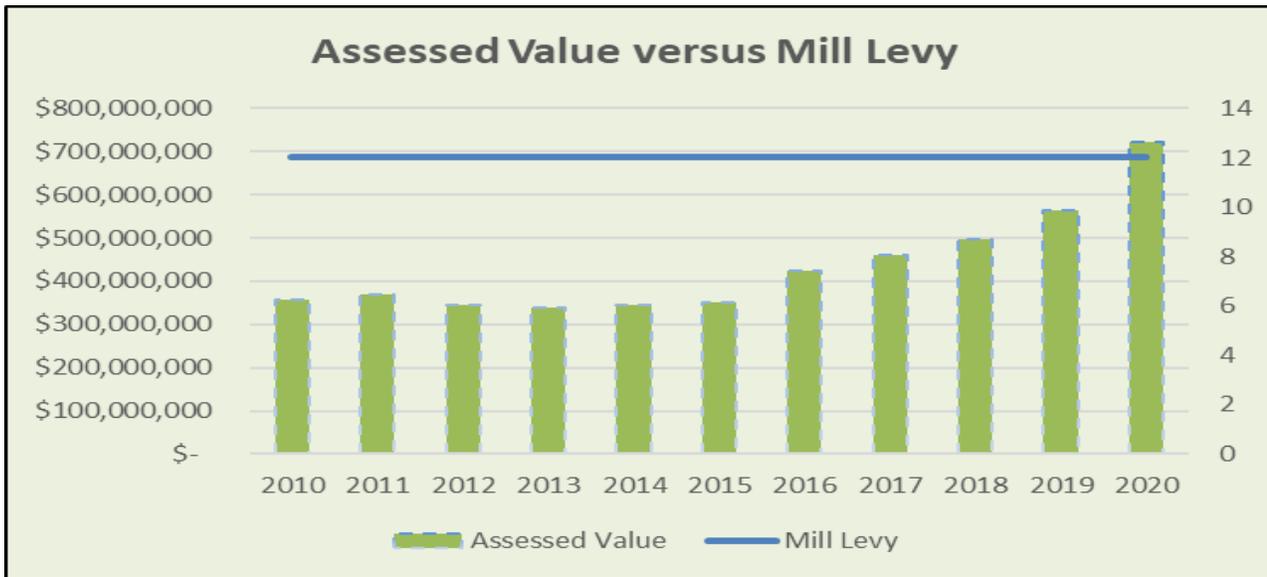
GENERAL FUND

Taxes and Intergovernmental revenue make up 77.4% of General Fund collections, 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 increase of 1.20% in 2015, netting an

additional \$50,044 in property tax. With a 21.58% increase in 2016, followed by 8.39% in 2017, 7.71% in 2018 and 13.78% in 2019, assessed valuations have proven to be buoyant for the last few years. This is due in large part to increased oil and gas operations, particularly in Weld County. The Town should receive a 28.29% increase of \$8.7M in 2020, again, largely due to oil and gas operations in Weld County.



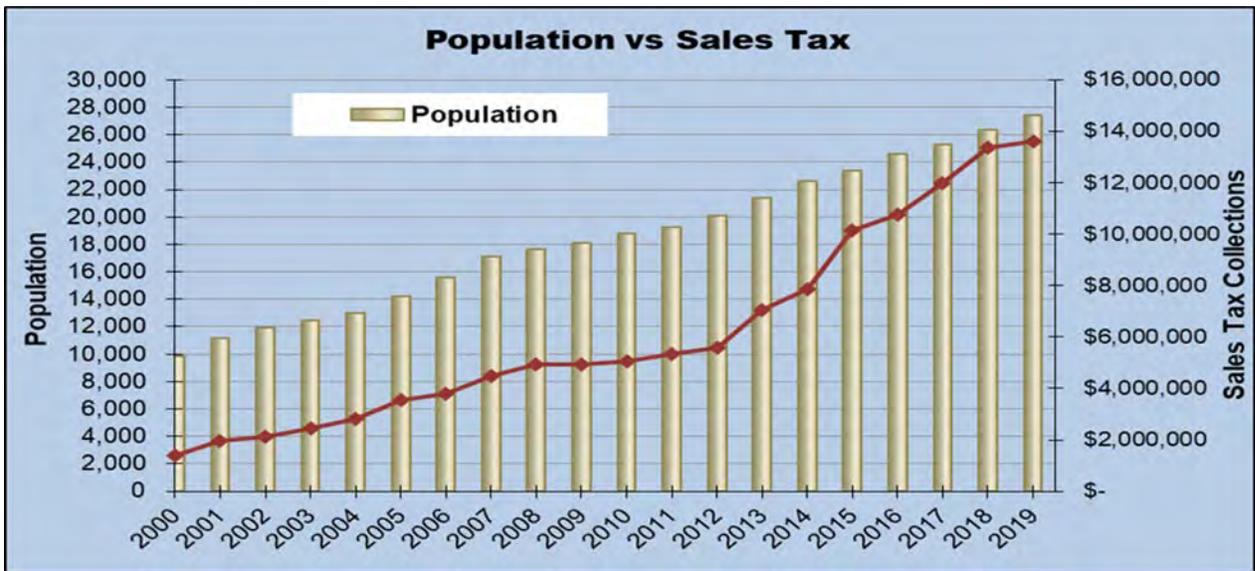
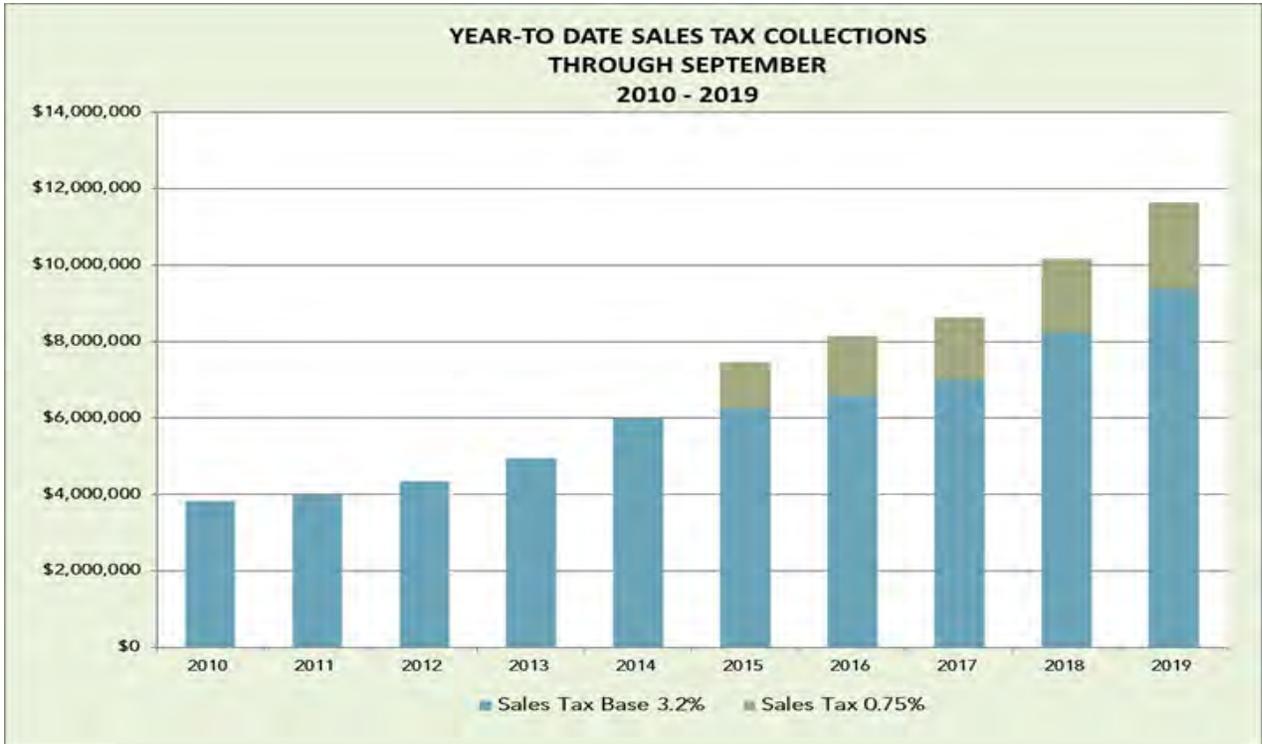
Sales Tax

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 2018 exceeded \$13 million – a 1200% increase since 1999.

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 2018 with inclusion of the new 0.75% sales tax, reached \$13,356,752. 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 a growing population and more vendors locating in Windsor is expected to continue into the near future. Due to the growth in Sales Tax, 2020 is estimated at a 5% increase over the projected 2019 collections. The total projected for 2020 is \$15.8 million for the entire 3.95% sales tax.

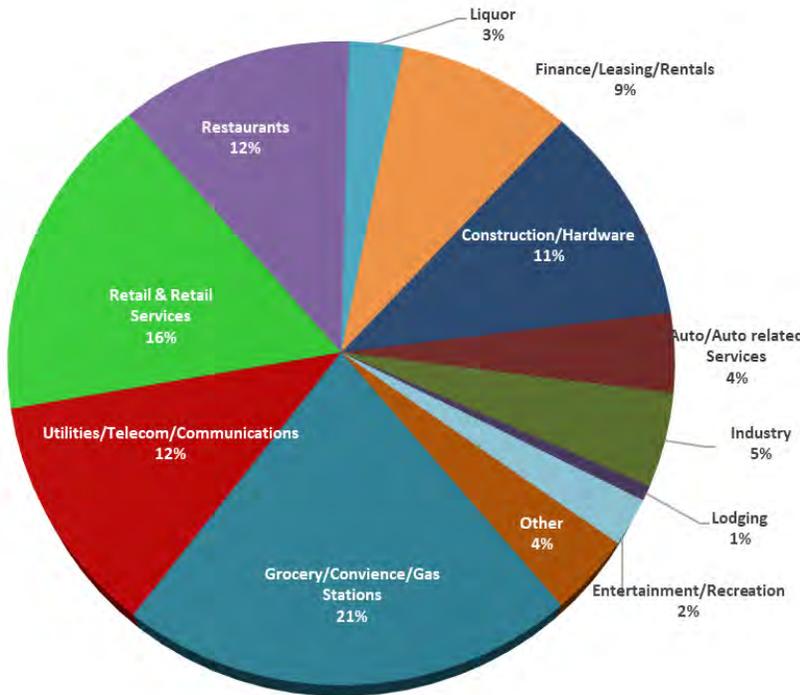
This chart incorporates the full 3.95%. Prior to 2005, the Town’s sales tax was collected by the State of Colorado. The Town began administering this process in 2005 and was able to refine the database of active vendors and industry codes. Unfortunately, a reliable historical database of vendors prior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



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. Table 2 provides restrained 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, projections reflect the mean



number of these two calculations as shown in Table 2. Also, in order to avoid over-exuberant projections, sales tax per capita flattens out as a natural result of 3-year averaging. In order to true up the projections table, the 2020 estimate is based on a 5% increase over projected 2019 data – the most accurate data at the time of publication. 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 Table 3.

Table 2 – Sales Tax Projections

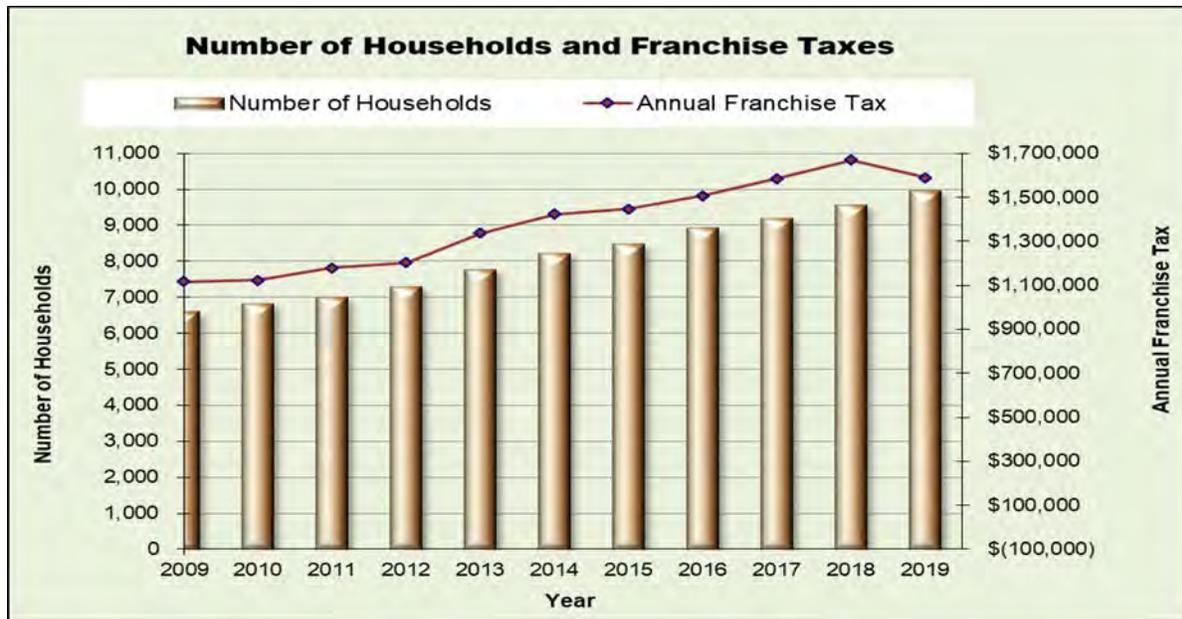
Year	Population	Number of Vendors	Sales Tax per Capita	Estimate per Capita Increases	Estimate per # of Vendors	Mean of 2 Methods	Change
2018	26,360	1,858	\$ 507	\$ 13,356,752	\$ 13,356,752	\$ 13,356,752	11.37%
2019	27,434	2,200	547	15,011,730	15,142,600	15,077,165	12.88%
2020	28,551	2,290	552	15,766,368	15,759,401	15,762,885	4.55%
2021	29,714	2,383	535	15,908,156	16,401,326	16,154,741	2.49%
2022	30,924	2,480	545	16,851,654	17,069,398	16,960,526	4.99%
2023	32,184	2,581	544	17,513,708	17,764,683	17,639,196	4.00%
2024	33,495	2,686	541	18,137,300	18,488,289	18,312,794	3.82%
2025	34,859	2,795	544	18,947,178	19,241,369	19,094,273	4.27%
2026	36,279	2,909	543	19,702,041	20,025,124	19,863,583	4.03%
2027	37,757	3,028	543	20,490,625	20,840,804	20,665,714	4.04%

Table 3 – Sales Tax Allocation to Funds.

Year	Community Recreation	General	Capital Improvement	3.2% Tax Total	CRC Expansion 0.75% Tax	3.95% Tax Total	Change
2018	686,756	5,972,007	\$ 4,120,535	\$ 10,779,298	\$ 2,577,454	\$13,356,752	11.37%
2019	770,568	6,726,296	\$ 4,623,404	\$ 12,120,268	\$ 2,892,006	\$15,012,274	12.88%
2020	809,096	7,062,611	4,854,574	12,726,281	3,036,606	15,762,888	4.54%
2021	817,962	7,361,654	4,907,769	13,087,385	3,067,356	16,154,741	2.49%
2022	858,761	7,728,847	5,152,565	13,740,173	3,220,353	16,960,526	4.99%
2023	893,124	8,038,114	5,358,743	14,289,981	3,349,214	17,639,196	4.00%
2024	927,230	8,345,071	5,563,381	14,835,682	3,477,113	18,312,794	3.82%
2025	966,799	8,701,188	5,800,792	15,468,778	3,625,495	19,094,273	4.27%
2026	1,005,751	9,051,759	6,034,506	16,092,016	3,771,566	19,863,583	4.03%
2027	1,046,365	9,417,288	6,278,192	16,741,845	3,923,870	20,665,714	4.04%

Franchise Taxes

Much like sales tax collections, franchise tax collections have increased following the increase in new residential construction in Windsor. Franchise taxes are collected on every service account within the Windsor Town limits for services such as cable television, gas, electricity and telephone. 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 utilize for revenue projection purposes.



The historical data in the chart here reflects an average franchise tax collection of \$172.34 per household over the last three years.

Intergovernmental Revenue

Consists of two state collected sources and one county collected source. The state collects Highway Users Tax and Cigarette Taxes; 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 many new subdivisions. Projected receipts for 2020 are \$1,044,414 based on three-year averages.
- 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 \$32,000 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.

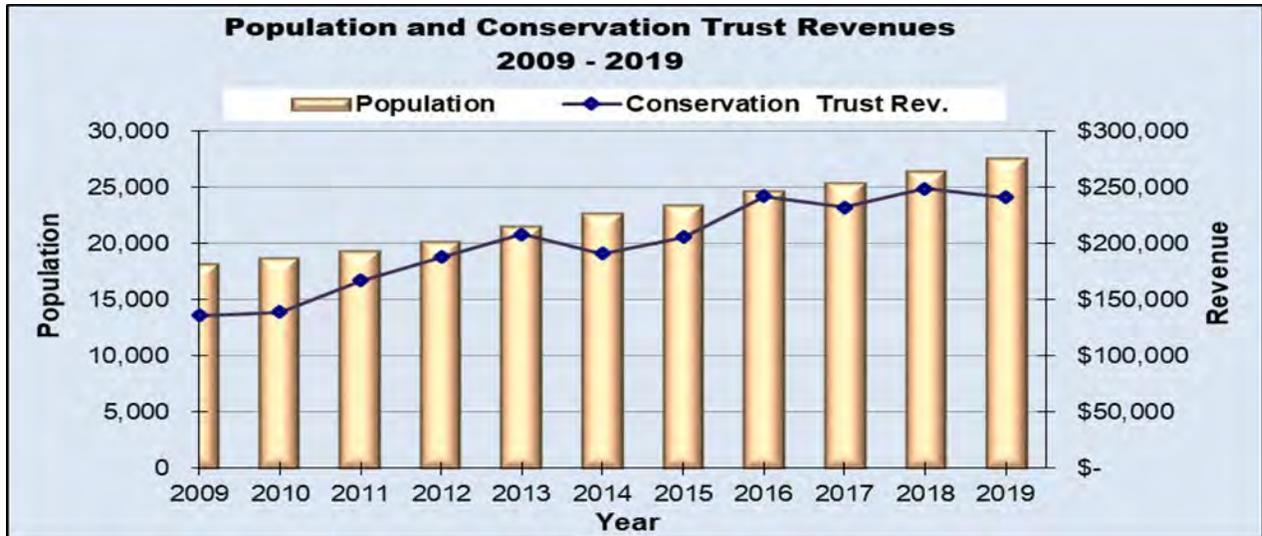
PARK IMPROVEMENT FUND

Park Improvement Fund Revenue is for 2020, derived primarily from the Park & Trail Development Fee charged to commercial projects and Larimer County Open Space Tax. The Park & Trail Development Fee is tied directly to the strength of the residential construction market and replaces the former revenue sources of Community Park Fees and Neighborhood Park Fees – both were phased out in 2018 but saw residual flows into 2019. The 2020 estimate for the Park & Trail Development Fee is based on anticipated residential permits times inflation adjusted permitting fees. Estimates for Larimer County Open Space Tax collections are based on a three year average of the most recent receipts.

FUNDING SOURCE	2016	2017	2018	2019	2020
Community Park Fee	\$ 929,572	\$ 1,185,746	\$ 683,996	\$ 485,604	\$ -
Neighborhood Park Fee	\$ 1,990,065	\$ 1,758,363	\$ 1,261,131	\$ 86,388	\$ -
Park & Trail Development Fee	\$ -	\$ -	\$ 2,116,478	\$ 2,849,151	\$ 2,073,664
Larimer County Open Space	\$ 178,219	\$ 222,330	\$ 175,714	\$ 187,895	\$ 192,088
Other	\$ 775	\$ 332,436	\$ 1,726	\$ 277,436	\$ 180,105
TOTAL	\$ 3,100,647	\$ 3,500,892	\$ 4,241,063	\$ 3,888,493	\$ 2,447,877

CONSERVATION TRUST FUND

This fund’s constant 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. As with many of the Town’s other sources of revenue, population will largely determine Conservation Trust funds. In addition to lottery revenue from the State, opportunistic grant funding also plays an important role in the maintenance and expansion of Windsor’s trail system – the major benefactor of funding within the Conservation Trust Fund.



CAPITAL IMPROVEMENT FUND

Sales Tax

Sales tax accounts for a large part of the revenue for the Capital Improvement Fund - 31% of the Town’s total anticipated sales taxes for 2020 is dedicated to the Capital Improvement Fund. Total sales tax projections were covered in the General Fund section with the distribution appearing in Table 3.

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.

This revenue stream was lowest in 2014 as new construction was down. There has been a steady increase in building in Windsor and 2018 is the highest on record so far with receipts of \$3.4M. 2019 is anticipated to be even higher due to increased permitting activity.

There is much speculation over the direction of housing starts in the years to come, primarily indicating continued growth. For 2020, total permitting has been conservatively estimated at 603, representative of the most recent three year average. As the number of housing permits has increased, so too has the value of the associated with housing is expected to average of \$282,751. This value was considered, in tandem with number of permits, to estimate 2020 Construction Use Tax dollars.

The following tables provide a representation of the Town’s estimated future developer fees and the associated cash flows from Construction Use Taxes into the Capital Improvement Fund (CIF).

Year	Total Number of Permits	Total Cost of Improvements	Average Value of Residential Permit	Use Tax per Residential Permit	Total to CIF
2018	605	\$ 240,570,000	\$ 266,520	\$ 3,998	\$ 3,421,558
2019	633	\$ 235,688,624	\$ 274,516	\$ 4,118	\$ 3,641,389
2020	603	\$ 244,093,262	\$ 282,751	\$ 4,241	\$ 3,771,241
2021	614	\$ 252,226,289	\$ 291,234	\$ 4,369	\$ 3,896,896
2022	617	\$ 258,764,986	\$ 299,971	\$ 4,500	\$ 3,997,919
2023	611	\$ 266,947,367	\$ 308,970	\$ 4,635	\$ 4,124,337
2024	614	\$ 275,031,345	\$ 318,239	\$ 4,774	\$ 4,249,234
2025	614	\$ 283,082,077	\$ 327,786	\$ 4,917	\$ 4,373,618



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 fees follow the same trend as building permits and construction use tax, with 2018 and 2019 receipts being very robust. However, mindful of any possible downturn in building starts, Staff is conservatively estimating 2020 collections based on a three year average of permitting activity and an inflationary multiplier of 3% on the fee itself.

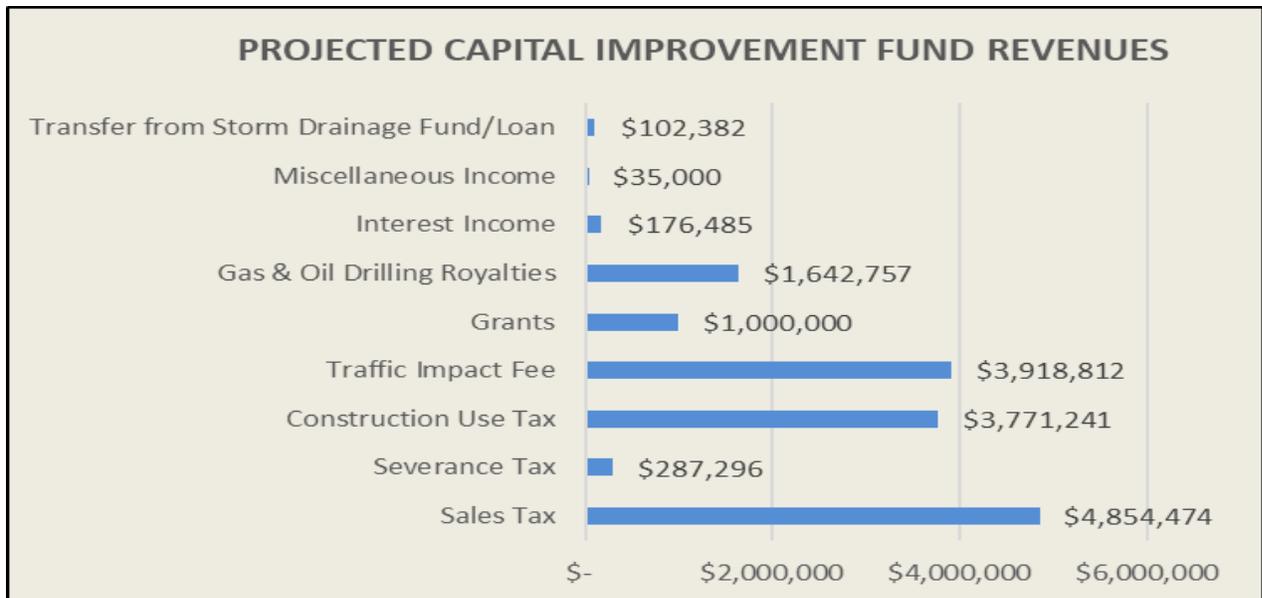
Developer Contributions

Developer Contributions are 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

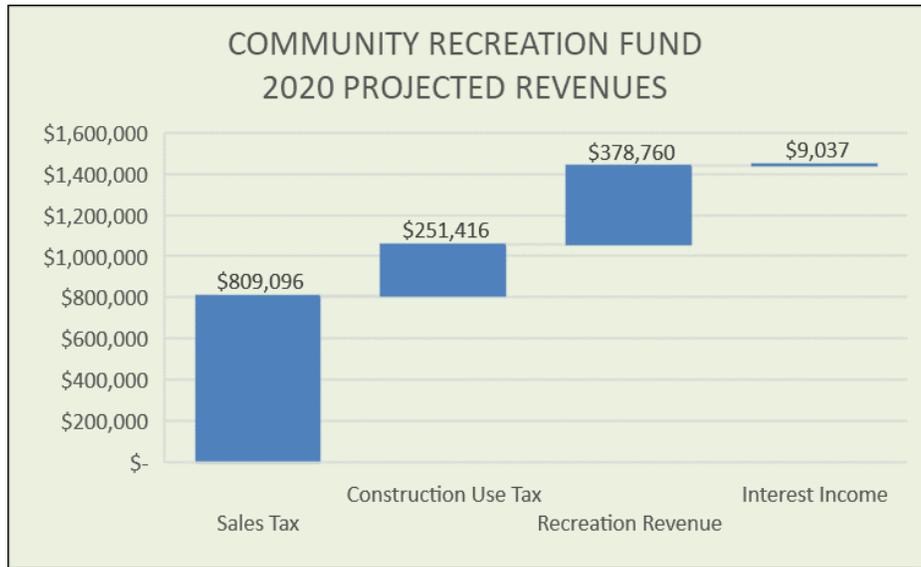
Oil and Gas Royalties are expected to provide approximately 10% or \$1.6M of the Funds total funding of \$15.8M in 2020. Historically, this funding source has not been predictable, varying from \$.7M to \$2.2M in recent years, and a three-year average is the basis for the 2020 budgeted amount.

Summary



COMMUNITY RECREATION CENTER FUND

Sales Tax, Revenue from Operations and Construction Use Tax make up 84% or \$1.44M of the Fund’s \$1.72M operating budget for 2020. While all three sources of revenue have increased in recent years, and the Fund is no longer reliant on the General Fund to shore up operating shortfalls, a portion of the fund balance (\$.27M) is anticipated to be drawn down on in order to balance the Fund’s projected expenditures.



Sales Tax

100% of the Town’s 0.2% tax rate is dedicated to the Community Recreation Center (CRC) Fund. Total sales tax projections, covered in the General Fund section, are shown in Table 3.

Program and Admission Charges

Due to organizational efficiencies, this source of revenue has seen steady increases in recent years and now exceeds Construction Use Tax in funding importance.

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.

COMMUNITY RECREATION CENTER EXPANSION FUND

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

As the chart below demonstrates, Sales Tax makes up approximately 54%, of the Fund’s total revenue base of \$5.6M.

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 allocated at 0.75% of total receipts and the projected amount of \$.94M for 2020 is based on a three year average estimate of permitting activity.

WATER FUND

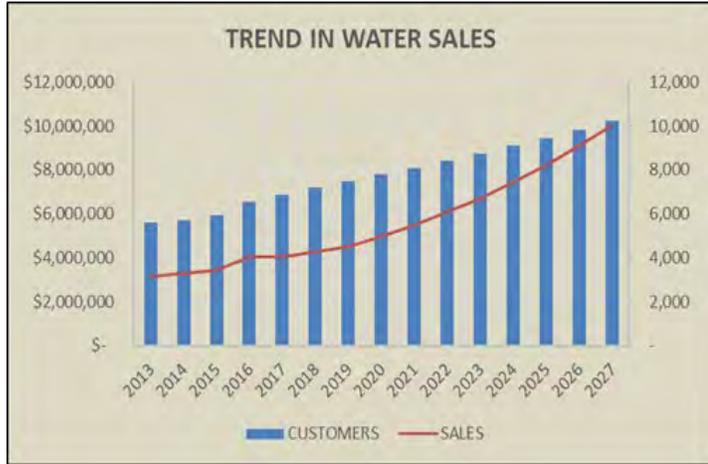
Four sources make up 80% of the revenue in this proprietary fund as shown below. Like most other revenue sources, steady increases in population and housing have led to increased requests for service from the Town’s system. However, the increase in water services is not equal to the number of building 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 table below. In May 2003, the Town adopted a tiered water rate structure in response to a worsening drought. The number of users and the absolute dollar revenue figure

continued to climb with the growth of the Town, 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 that began in 2013. In response to increased provider treatment costs and the necessity of providing partial funding for the upcoming Northern Integrated Supply Project (NISP), water rates in 2019 saw a 9.6% annual increase. 2020 will once again see an increase in rates, but at a reduced 7.5% due to an adequate Fund balance.

YEAR	CUSTOMERS	SALES
2013	5,602	\$ 3,163,142
2014	5,715	\$ 3,311,417
2015	5,913	\$ 3,451,293
2016	6,534	\$ 4,018,240
2017	6,859	\$ 4,033,709
2018	7,206	\$ 4,259,743
2019	7,491	\$ 4,515,951
2020	7,787	\$ 4,988,968
2021	8,096	\$ 5,511,530
2022	8,416	\$ 6,088,828
2023	8,749	\$ 6,726,593
2024	9,095	\$ 7,431,161
2025	9,455	\$ 8,209,527
2026	9,829	\$ 9,069,422
2027	10,218	\$ 10,019,386



Developer Contributions

Developer Contributions are 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. Permits issued for Weld County are all on the Windsor water system but permits issued for Larimer County are not. 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 revenue projection purposes, a conservative five-year average of installed water taps was used.

Raw Water Fees

The official term for these fees is *Cash in Lieu* of Raw Water dedication. These fees are paid at the time a building permit is issued unless the developer has donated shares of raw water at the time the subdivision was platted. In the mid to late 1990’s more developers chose to have the homebuyers pay the *cash in lieu* at time of building permit issuance. In the early part of this century, the price of raw water shares rose so dramatically that the Town discovered the buying power from the *cash in lieu* payments deteriorated weekly. In order to avoid future shortages of raw water, the Town required developers to dedicate the shares instead of the *cash in lieu* payments. There has been a gradual increase in the number of *cash in lieu* payments in these past few years as shown here. The 2020 estimate is based on an inflationary increase to the average collection per permit, combined with an historical estimate of the number of permits issued in lieu of water dedication.

Year	Number of Permits	Total Collection	Average Collection per Permit
2013	14	\$ 163,725	\$ 11,695
2014	7	\$ 177,754	\$ 25,393
2015	55	\$ 1,130,493	\$ 20,554
2016	406	\$ 2,273,902	\$ 5,601
2017	155	\$ 1,477,978	\$ 9,535
2018	163	\$ 1,582,574	\$ 9,709
2019	170	\$ 1,704,594	\$ 10,000
2020	163	\$ 1,674,019	\$ 10,300
2021	165	\$ 1,753,988	\$ 10,609
2022	166	\$ 1,815,077	\$ 10,928
2023	165	\$ 1,853,194	\$ 11,255
2024	165	\$ 1,917,012	\$ 11,593
2025	165	\$ 1,974,653	\$ 11,941
2026	165	\$ 2,030,895	\$ 12,299
2027	165	\$ 2,093,834	\$ 12,668

Gas and Oil Drilling Royalties

2014 is the first year that 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. Revenues are inconsistent, as evidenced by a near 80% decline in collections from 2016 to 2017. However, 2018 and 2019 have seen buoyant receipts and the estimate of \$.19M for 2020, is based on the most recent three-year average.

SEWER FUND

Monthly Utility Sales and Plant Investment fees make up over 94% of the anticipated 2020 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 Town’s 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

Steady growth leading to increased revenue while maintaining stable fees has been the theme over the last number of years. As evidenced by the table opposite, this trend is expected to continue.

Year	New Sewer	Total Sewer	Average Fee per	User Fee Revenue
2013	161	6,080	\$ 285	\$ 1,733,967
2014	114	6,194	\$ 293	\$ 1,817,815
2015	194	6,388	\$ 313	\$ 1,997,705
2016	618	7,006	\$ 293	\$ 2,053,558
2017	323	7,329	\$ 297	\$ 2,175,399
2018	351	7,644	\$ 289	\$ 2,209,330
2019	320	7,964	\$ 268	\$ 2,130,920
2020	361	8,325	\$ 272	\$ 2,260,848
2021	395	8,720	\$ 267	\$ 2,328,673
2022	350	9,070	\$ 264	\$ 2,398,533
2023	355	9,425	\$ 262	\$ 2,470,489
2024	356	9,781	\$ 260	\$ 2,544,604
2025	363	10,145	\$ 258	\$ 2,620,942

Plant Investment Fees

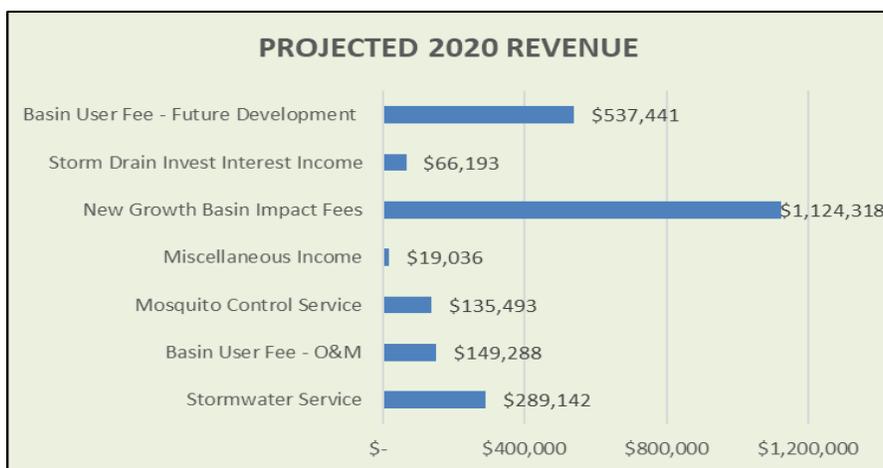
These fees are paid when a building permit is issued, provided the address of the building is within the Town’s sewer service area, namely, Weld County. In recent years, development has become more evenly distributed between counties. As mentioned earlier, the Town reviewed fees in 2014 and an increase was instituted for 2015. The Town conducts an annual rate study to be sure that fees remain in line with system demands. For 2020, estimated revenues were based on a five-year average of installed sewer taps coupled with an inflationary increase to the average tap fee collected.

STORM DRAINAGE FUND

In recent years, steady increases in population and housing have led to increased demands on the Town’s storm drainage system. Unlike the water and sewer funds, no matter the county, every building permit and resident of the Town must help support the system via Impact Fees, Service Fees, User Fees and Mosquito Control Fees.

Monthly Service 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 receipts. Customers are charged a base fee each month and the 2020 estimate of \$.29M was based on the projected number of customer accounts for 2020.



New Growth Basin Impact Fees

These growth-oriented fees are paid when a building permit is issued, regardless of which county the address lies. The fee is calculated on the square footage of the lot and the amount of impervious area within the lot. Commercial and industrial buildings are charged more for drainage fees, both

monthly and at time of permit, than residential properties with less impervious surface area. The types of lots sold vary from year to year, but building permits have generally been increasing. 2020 estimated fees were derived from the projected number of permits that will be issued in 2020.

Monthly Basin Improvement Fees

The Town started billing a monthly basin user fee to existing customers in January of 2004. Like the Town’s fixed monthly service fee, continued growth in housing equates to continued growth in monthly basin improvement fees. Unlike the fixed service fee, this improvement fee generates revenue based on the amount of impervious area that an account-holder’s property takes up – the greater the area, the higher the charge. A portion of the Basin Improvement Fee (22%) funds operations and maintenance activities while the balance (78%) supports future development projects.

FINANCIAL PLAN REVENUE SUMMARIES

Revenues for the Town are anticipated to continue to be buoyant, particularly with Property Taxes, Construction Use Taxes and Sales Taxes. Staff is however, cognizant of the possibility of a dip in the economic cycle and believe that current fund balances, together with restrained expenditure patterns, will accommodate any temporary shortfall in actual revenues. Staff will continue to monitor revenue and align proposed capital spending if required.



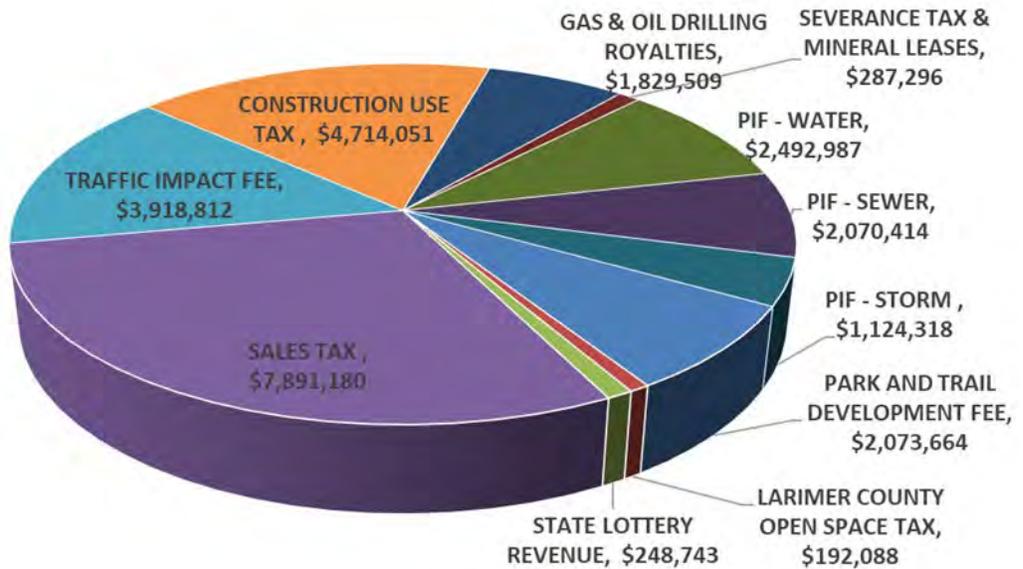
In general, Staff anticipate increased funding across most classes of revenue in 2020. This is mostly a factor of continued growth, an increased customer base, and continuation of the upward trend in sales tax licensing. Specifically, the following sources will see the largest dollar increases over the 2019 budget; Taxes (\$4.4M), Grants (\$.9M), Water Sales (.6M), and Traffic Impact Fees (\$.6M).

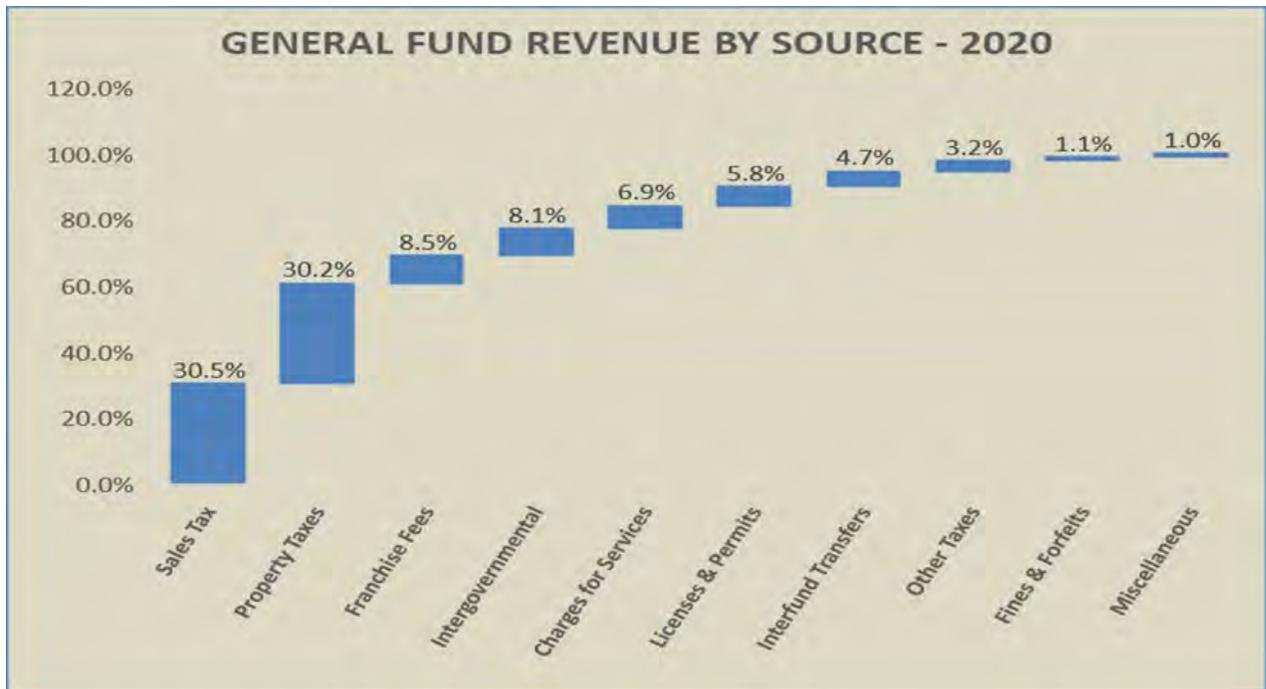
The overall guiding principle when developing the revenue projections for 2020 has been the Town’s policy for budgetary solvency – that revenues be estimated conservatively to balance expenditures that are budgeted at 100%.

Financial Plan

REVENUE SOURCE	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2020 PROPOSED	% CHANGE SINCE 2016
Taxes	\$ 22,287,920	\$ 23,920,157	\$ 26,445,490	\$ 27,775,114	\$ 32,166,916	44.3%
Licenses & Permits	401,511	523,174	617,873	507,286	514,186	28.1%
Intergovernmental Rev	1,279,104	1,383,131	1,780,145	1,470,733	1,679,072	31.3%
Services	1,608,395	2,914,798	2,986,310	2,835,489	3,086,578	91.9%
Fines	164,689	177,932	213,493	182,429	185,371	12.6%
Oil & Gas Royalties	2,181,120	718,477	2,028,674	1,557,570	1,642,757	-24.7%
Collections for Other Gov	304,579	655,184	523,430	654,626	465,868	53.0%
Park Improvement Fees	2,919,637	3,275,172	4,061,605	2,849,151	2,073,664	-29.0%
Lottery Funds	242,301	232,427	248,831	243,058	248,743	2.7%
Traffic Impact Fees	1,735,957	2,273,489	3,851,266	3,299,109	3,918,812	125.7%
Water Sales	4,067,508	4,037,494	4,263,283	4,353,892	4,992,417	22.7%
Plant Investment Fees	7,379,477	5,430,202	5,448,586	6,406,260	6,225,160	-15.6%
Raw Water Fees	8,339,594	4,350,033	3,620,516	1,860,384	1,684,651	-79.8%
Sanitary Sewer Service	2,053,558	2,172,479	2,209,330	2,130,920	2,260,847	10.1%
Storm Drainage Service	336,827	361,585	527,523	373,347	573,923	70.4%
Interest/Investment Income	658,214	702,057	1,101,176	957,573	1,069,866	62.5%
Grants	5,420,286	1,526,595	192,282	2,035,549	3,000,000	-44.7%
Interfund Transfers & Miscellaneous	3,228,319	5,765,128	15,821,755	8,000,337	9,813,535	204.0%
Sale of Assets	46,887	29,000	351,638	1,039,559	74,000	57.8%
TOTAL REVENUES	\$ 64,655,883	\$ 60,448,514	\$ 76,293,205	\$ 68,532,385	\$ 75,676,366	17.0%

Major Sources of Funding for Capital Projects







FINANCIAL PLAN AVAILABLE RESOURCES AND EXPENDITURES

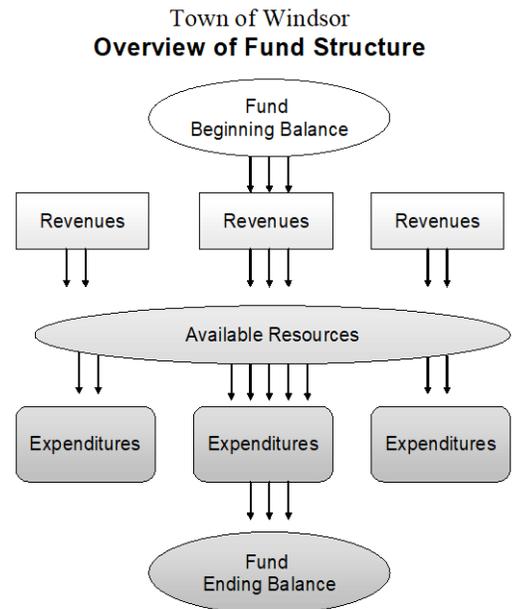
AVAILABLE RESOURCES

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 on the Town’s resources, including expanded police services, streets repair, utility services, recreation facilities, extended trails systems, and all of the administrative services required to run a growing town. These are exciting and challenging times for the Town as we strive to address the needs of the community while maintaining balance in our allocation of available resources and prudent restraint with spending. Prudent spending is the watchword with the 2020 Budget as Staff and Board Members alike, are conscious of the possibility of an economic slowdown in the near to mid future.

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



Several items of note in the development of the Town’s 2020 expenditure projections:

- Personal Services – there is an increase of 11 Full Time Equivalents (FTE’s) approved for 2020. The net ongoing dollar effect for these additional staff members is \$790,000. Additionally, a number of reclassifications were approved, adding a further \$144,000 increase over the 2019 Budget. The 2020 Budget includes a 3% merit increase for all FTE’s and a 2% increase in medical insurance expenses. Overall, the budget for Personal Services is representative of 24.6% of the entire budget and is 10.2% or \$1.8M in excess of the 2019 budget amount for same services.
- Operations and maintenance expenditures account for \$13.5M or 16.9% of the 2020 Budget. This is a noticeable decrease from the 2019 budget amount of \$22.8M. The reasons for the decrease include: exclusion of the Mill Project in 2020 (\$1.8M), exclusion of certain road improvement maintenance projects (\$2M), exclusion of pool repairs at WHS (\$.3M), and the re-categorization of certain capitalized maintenance items as capital for the purpose of consistency and clarity (\$5.5M). Within the \$13.5M total itself, required contract services in the areas of Facility Maintenance, Information Technology, and Legal Services are all displaying noticeable increases over 2019. However, these increases are leading to cost savings in other areas and cannot be viewed as stand-alone increases. Additionally, in the Water Fund, the treatment costs for the Town’s 2020 potable water needs are increasing by \$.13M.
- Capital outlay in the 2020 Budget, accounts for \$34.5M or 43.4% of the entire budget of \$79.6M. Major spending is anticipated in the areas of Road & Street development, maintenance & improvements (\$15.2M), Parks development (\$6M), Storm Drainage improvements (\$2.6M), Northern Integrated Supply Project (NISP) obligations (\$2.4M), Trails & Open Space upgrades (\$1.8M), Vehicles & Equipment (\$1.6M), Sewer Plant upgrade design (\$.9M), and Water Line

replacements (\$.6M). Of note, many of the Streets & Parks projects are being funded from sources of revenue such as Road Improvement Fees and Community Park Fees that are specifically set aside for such improvements and are a direct result of collection fees from the Town’s many recent development projects.

Fund	2020 Proposed Operating Expenses	2020 Proposed Capital Expenses	2020 Proposed Total Expenses
General Fund	\$ 23,967,428	\$ -	\$ 23,967,428
Park Improvement Fund	\$ 140,583	\$ 6,121,920	\$ 6,262,503
Conservation Trust Fund	\$ 18,000	\$ 1,153,500	\$ 1,171,500
Capital Improvement Fund	\$ 2,255,180	\$ 17,411,038	\$ 19,666,218
Community / Rec Center Fund	\$ 1,716,655	\$ -	\$ 1,716,655
Water Fund	\$ 5,781,348	\$ 3,214,500	\$ 8,995,848
Sewer Fund	\$ 2,566,495	\$ 2,287,488	\$ 4,853,983
Storm Drainage Fund	\$ 539,148	\$ 2,568,665	\$ 3,107,813
CRC Expansion Fund	\$ 3,757,726	\$ 141,000	\$ 3,898,726
Fleet Management Fund	\$ 645,879	\$ 1,275,000	\$ 1,920,879
Information Technology Fund	\$ 2,184,950	\$ 347,790	\$ 2,532,740
Windsor Building Authority Fund	\$ 290,159	\$ -	\$ 290,159
Facility Services Fund	\$ 825,741	\$ -	\$ 825,741
Economic Dev. Incentive Fund	\$ 354,000	\$ -	\$ 354,000
Grand Totals	\$ 45,043,292	\$ 34,520,901	\$ 79,564,193

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 until 2020 from the Water Fund (50%) and from the Storm Drainage Fund (50%). All payments will now be paid from the Water 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%.

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.

In March 2014, 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. The first of twenty payments began in 2018 at an interest rate of 2.75%.

In order to fund two large Storm Drainage projects, the Capital Improvement Fund transferred \$504,814 as a loan to the **Storm Drainage Fund** in 2016. The interest for the loan is set at 0.467% with final payment in 2020. No further loan financing is anticipated in the near term.

On November 4, 2014, the public approved the expansion of the **Community Recreation Center** 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 reduced 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 balances remaining – the current principal balance is \$25,680,173 - 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).

The 2020 Debt Service amount of \$2,963,026 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 operational expenditures exclusive of capital improvements and debt service expenditures. Debt margin is \$1,245,000 at 10% or \$3,349,012 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 \$2,455,534. Total long-term principal debt outstanding is \$25,680,173 with a debt margin of \$46,793,974 as of 12/31/2019*).

Detailed repayment schedules follow:

Community Recreation Center

This is the financing schedule for the Community Recreation Center revenue refunding bonds. 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 / RECREATION CENTER				
TOWN OF WINDSOR SALES AND USE TAX REVENUE REFUNDING BONDS TOWN OF WINDSOR SERIES 2012 2012 Bond Rating AA- Interest rate 2.0%-3.0%				
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	\$ -
	\$ 3,705,000	\$ 677,411	\$ 4,382,411	

Refinanced Jan/2012

Kern Reservoir / Windsor Lake

This is the refinancing schedule for the Kern Reservoir / Windsor Lake loan. This is now funded entirely out 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% - monthly payments				
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	104,485.94	399,738.48	3,009,792.66
2019 TOTALS	305,150.48	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	51,868.15	399,738.48	1,378,754.98
2024 TOTALS	359,592.39	40,146.09	399,738.48	1,019,162.59
	371,744.18	27,994.30	399,738.48	647,418.41
2025 TOTALS	384,180.37	15,558.11	399,738.48	263,238.04
2026 TOTALS	283,238.04	3,254.24	286,492.28	\$ -
	\$ 3,401,550.00	\$ 595,834.76	\$ 3,997,384.76	

Police Facility – double payments made in 2019. Applied against ending principal balance.

WINDSOR BUILDING AUTHORITY				
USDA COMMUNITY FACILITIES LOAN for the TOWN OF WINDSOR POLICE FACILITY 40-Year repayment at 3.750% Interest monthly payments beginning 1-2-2011				
PAYMENT DATE	PRINCIPAL EXPENSE	INTEREST EXPENSE	TOTAL	PRINCIPAL BALANCE
				\$ 3,000,000.00
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	\$ -
	\$ 3,000,000.00	\$2,787,416.14	\$ 5,787,416.14	

Wastewater Treatment Plant Upgrades

SEWER FUND					
WASTE WATER TREATMENT FACILITY UPGRADE COLORADO WATER RESOURCES AND POWER DEVELOPMENT AUTHORITY (CWRPDA) CLEAN WATER REVENUE BONDS 2011 SERIES A LOAN Repayment at 1.94%					
PAYMENT DATE	PRINCIPAL EXPENSE	INTEREST EXPENSE	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
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

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
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	\$ -
	<u>\$ 1,250,000.00</u>	<u>\$ 66,661.30</u>	<u>\$ 1,316,661.30</u>	

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 FUND				
COLORADO WATER CONSERVATION BOARD LOAN REPAYMENT FOR KYGER RESERVOIR PROJECT 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
2/1/2030	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)
	\$4,545,000.01	\$1,424,560.29	\$5,969,560.30	

Storm Drainage Loan

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

DEBT SERVICE SUMMARY					
	2020	2021	2022	2023	2024
CRC Revenue Refunding Bonds	\$ 388,400	\$ 570,000	\$ 200,000	\$ -	\$0
CRC Ex Revenue Refunding Loan	1,332,412	1,330,886	1,332,734	1,332,851	1,334,263
Kern Reservoir / Windsor Lake	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	230,703	227,244	231,697	230,350	225,002
Storm Drainage Capital Fund Loan	102,382	-	-	-	-
Total Debt Payments	\$ 2,963,026	\$ 3,037,260	\$ 2,673,560	\$ 2,472,330	\$ 2,468,394
Maximum Remaining Total Repayment Cost					
CRC Revenue Refunding Bonds			\$ 1,369,400		
CRC Ex Revenue Refunding Loan			15,991,658		
Kern Reservoir / Windsor Lake			3,064,662		
WBA USDA Loan			4,336,616		
I-25/SH392 Water Fund Loan			724,164		
CWRPDA Revenue Bonds			1,596,261		
Kyger Reservoir Loan			5,372,604		
Storm Drainage Capital Fund Loan			102,382		
Maximum Total Repayment Cost			\$ 32,557,746		
Maximum Annual Repayment Cost					
CRC Revenue Refunding Bonds	Year 2020		\$ 388,400		
CRC Ex Revenue Refunding Loan	Year 2024		1,334,263		
Kern Reservoir / Windsor Lake	Year 2020		399,738		
WBA USDA Loan	Year 2020		145,080		
I-25/SH392 Water Fund Loan	Year 2020		65,833		
CWRPDA Revenue Bonds	Year 2023		231,697		
Storm Drainage Capital Fund Loan	Year 2020		102,382		
Maximum Annual Repayment Cost			\$ 2,965,871		
				\$	-

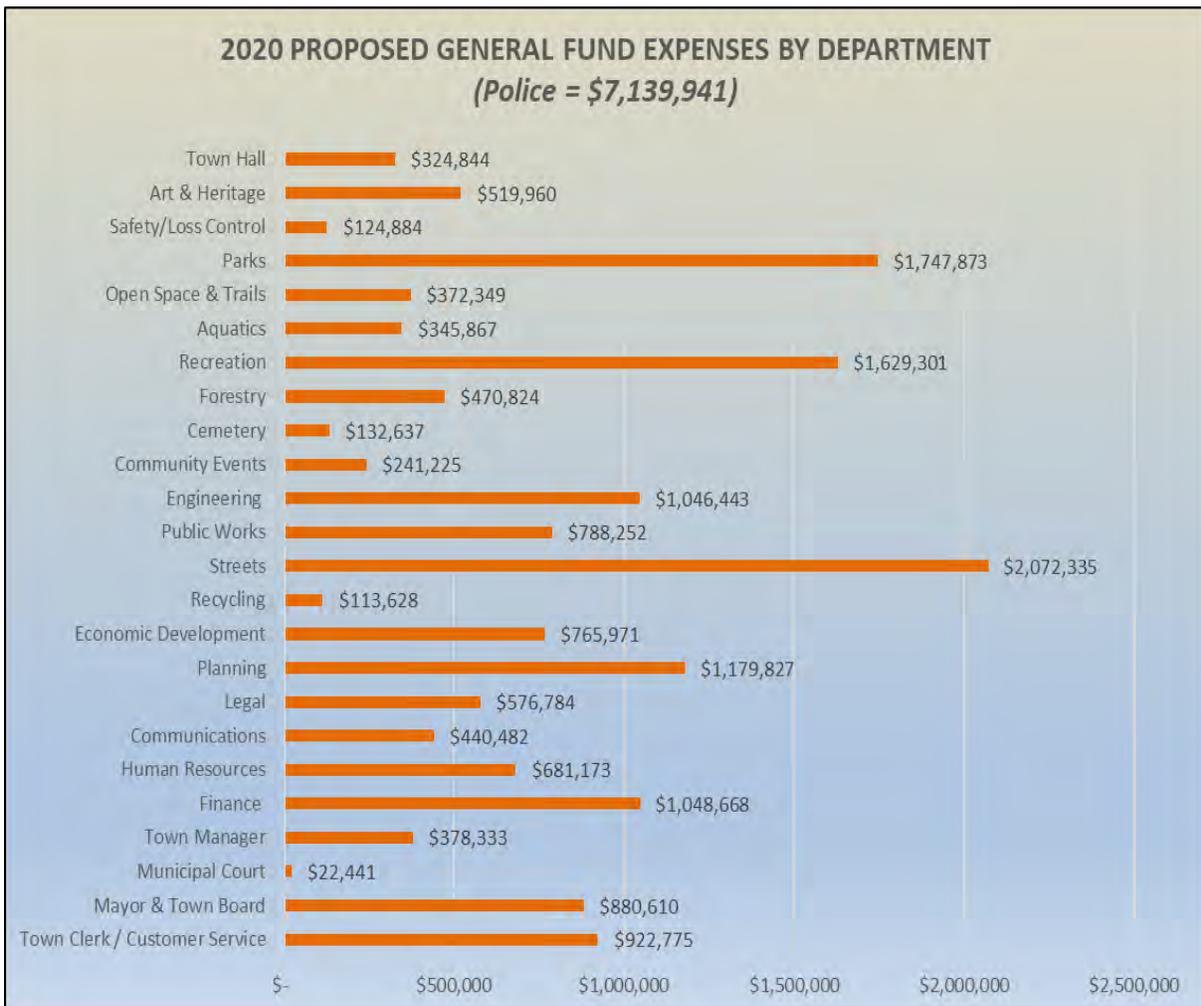
FINANCIAL PLAN
EXPENDITURE SUMMARIES

TOWN OF WINDSOR - 2020 BUDGET						
ALL FUND EXPENDITURE BREAKDOWN BY CATEGORY						
EXPENSE CATEGORY	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 PROJECTED	2020 PROPOSED
Personnel	\$ 10,712,188	\$ 12,696,233	\$ 13,963,297	\$ 17,793,188	\$ 16,602,337	\$ 19,605,064
Operation & Maintenance	11,454,041	14,664,024	15,693,150	23,512,327	22,830,139	13,368,764
Debt Service & Interfund Transfers	7,842,171	30,392,361	8,585,237	10,602,574	10,843,348	11,961,646
Capital Outlay	43,878,241	26,046,682	27,861,901	27,439,088	25,078,952	34,628,719
Total Expenditures	\$ 73,886,640	\$ 83,799,301	\$ 66,103,585	\$ 79,347,177	\$ 75,354,776	\$ 79,564,193
Personnel	14.5%	15.2%	21.1%	22.4%	22.0%	24.6%
Operation & Maintenance	15.5%	17.5%	23.7%	29.6%	30.3%	16.8%
Debt Service & Interfund Transfers	10.6%	36.3%	13.0%	13.4%	14.4%	15.0%
Capital Outlay	59.4%	31.1%	42.1%	34.6%	33.3%	43.5%
Total Expenditures	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

DEPARTMENT	FUND TYPE					TOTAL DEPARTMENT EXPENDITURES
	GENERAL	SPECIAL REVENUE	CAPITAL IMPROVEMENT	ENTERPRISE	INTERNAL SERVICES	
Town Clerk / Customer Service	\$ 922,775	\$ -	\$ 6,596	\$ -	\$ -	\$ 929,371
Mayor & Town Board	880,610		1,513,014			2,393,624
Municipal Court	22,441					22,441
Town Manager	378,333					378,333
Finance	1,048,668		514,586			1,563,254
Human Resources	681,173		6,596			687,769
Communications	440,482					440,482
Legal	576,784					576,784
Planning	1,179,827		458,192			1,638,019
Economic Development	765,971	354,000				1,119,971
Police	7,139,941		909,182			8,049,123
Recycling	113,628		28,000			141,628
Streets	2,072,335		14,406,818			16,479,153
Public Works	788,252					788,252
Engineering	1,046,443					1,046,443
Community Events	241,225					241,225
Cemetery	132,637		100,000			232,637
Forestry	470,824					470,824
Recreation	1,629,301		98,420			1,727,721
Aquatics	345,867		57,021			402,888
Open Space & Trails	372,349		6,596			378,945
Parks	1,747,873	7,434,003	443,000			9,624,876
Safety/Loss Control	124,884					124,884
Art & Heritage	519,960		416,200			936,160
Town Hall	324,844		500,000			824,844
Water System				7,952,849		7,952,849
Non-Potable Water System				1,042,999		1,042,999
Sewer Plant/System				4,853,983		4,853,983
Storm Drainage				3,107,813		3,107,813
Community Recreation Center		1,716,655				1,716,655
Fleet Management					1,920,879	1,920,879
Information Technology					2,532,740	2,532,740
CRC Expansion Fund		3,898,726				3,898,726
Windsor Building Authority					290,160	290,160
Facility Services/Custodial			201,997		825,741	1,027,738
TOTAL EXPENDITURES	\$ 23,967,428	\$ 13,403,384	\$ 19,666,218	\$ 16,957,643	\$ 5,569,520	\$ 79,564,193

Financial Plan

TOWN OF WINDSOR GENERAL FUND EXPENDITURE SUMMARY by Division 2020 BUDGET							
EXPENDITURES	2018 ACTUAL	2019 BUDGET	2019 PROJECTED	2020 BUDGET	% of 2020 Total	\$ Increase 2019-2020	% Increase 2019-2020
Town Clerk / Customer Service	\$ 672,050	\$ 888,594	\$ 851,056	\$ 922,775	3.9%	\$ 34,181	3.8%
Mayor & Board, Municipal Court	948,901	715,975	713,223	903,051	3.8%	187,076	26.1%
Town Mgr. Finance, HR, Town Hall, Economic Development	2,680,896	3,166,701	3,092,131	3,764,355	15.7%	597,654	18.9%
Legal Services	461,445	521,739	581,947	576,784	2.4%	55,045	10.6%
Planning	685,887	1,016,920	921,037	1,179,827	4.9%	162,907	16.0%
Police	4,672,890	5,937,588	5,661,036	7,139,941	29.8%	1,202,353	20.2%
Public Works, Streets, Engineering, Recycling	2,888,043	3,900,993	3,858,199	4,020,658	16.8%	119,665	3.1%
Parks, Recreation & Culture, Cemetery, Community Events	4,434,606	5,088,974	4,928,519	5,460,036	22.8%	371,063	7.3%
TOTAL EXPENDITURES	\$ 17,444,717	\$ 21,237,485	\$ 20,607,147	\$ 23,967,428	100%	\$ 2,729,943	13%



Financial Plan

ACTION	DEPT.	POSITION	SALARY	FTE CHANGE	BENEFITS & PAYROLL TAXES	TOTAL COMMITMENT
New Position	Finance	Payroll Clerk - Finance	\$ 40,400	1.0	\$ 27,089	\$ 67,489
New Position	Human Resources	Human Resources Technician	\$ 42,000	1.0	\$ 27,361	\$ 69,361
New Position	Communications	Communications Coordinator	\$ 45,000	1.0	\$ 27,869	\$ 72,869
Reclassification	Communications	PT Visual Media Coordinator to FT Visual Media Coordinator	\$ 17,237	1.0	\$ 23,165	\$ 40,402
New Position	Planning	Permit Technician / Admin Support - Planning	\$ 45,000	1.0	\$ 27,869	\$ 72,869
New Position	Planning	Planning Technician	\$ 45,000	1.0	\$ 27,869	\$ 72,869
New Position	Police	Patrol Officer	\$ 63,000	1.0	\$ 33,441	\$ 96,441
New Position	Police	Patrol Officer (Overhire)	\$ 63,000	1.0	\$ 33,441	\$ 96,441
New Position	Streets	Equipment Operator - Storm Drainage Technician .50 FTE	\$ 20,200	0.5	\$ 13,545	\$ 33,745
New Position	Open Space	Open Space & Trails Technician (New Title)	\$ 40,400	1.0	\$ 27,089	\$ 67,489
New Position	Sewer	WWTP Operator C	\$ 40,400	1.0	\$ 27,089	\$ 67,489
New Position	Storm Drainage	Equipment Operator - Storm Drainage Technician .50 FTE	\$ 20,200	0.5	\$ 13,545	\$ 33,745
ADDITIONAL PERSONNEL COSTS			\$ 481,837	11.0	\$ 309,371	\$ 791,208





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 during 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 embark on 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 the Capital Improvement Fund to be used for street maintenance and improvement, park and recreation projects and general capital equipment.
- **Traffic Impact Fee** – Revenues from this fee are recorded in the Capital Improvement Fund to be used to 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 in compliance of both ballot language and proper financial reporting. Ballot measures are almost exclusively geared toward capital projects and equipment. As of fiscal year 2004, the Town of Windsor was 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 which 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 an item in 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 a 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 2020 Budget. Projects planned in the next four years (2021-2024) 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 goals 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 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*). Construction of the Center expansion along with the 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 funding for 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:

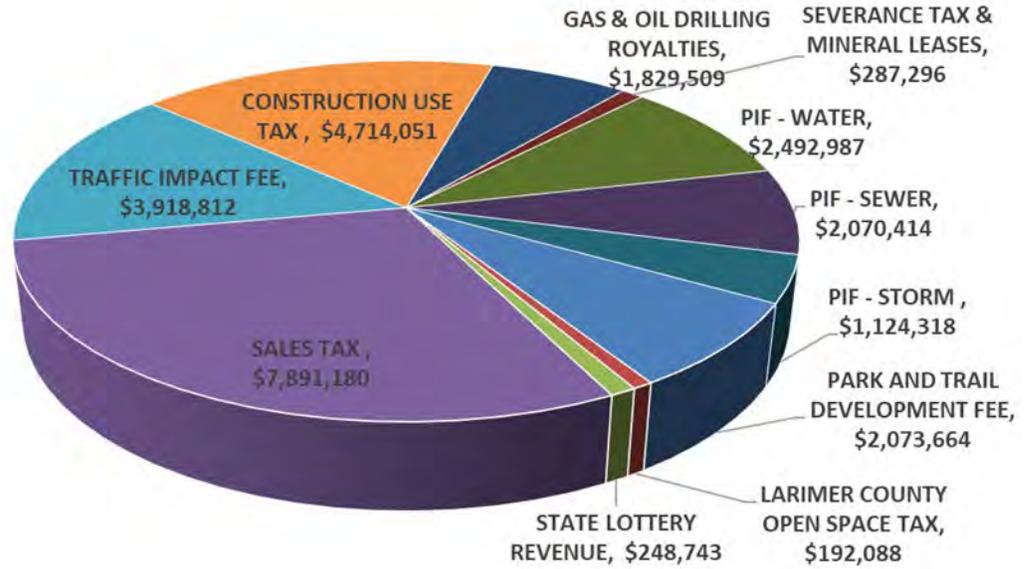
Along with capital assets and improvements costing over \$5,000, there are smaller items that otherwise would qualify as capital items, but cost less. These items meet all the criteria and classifications of a capital asset described above except their initial cost is \$500-\$5,000. These items can be 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 that list 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 2020

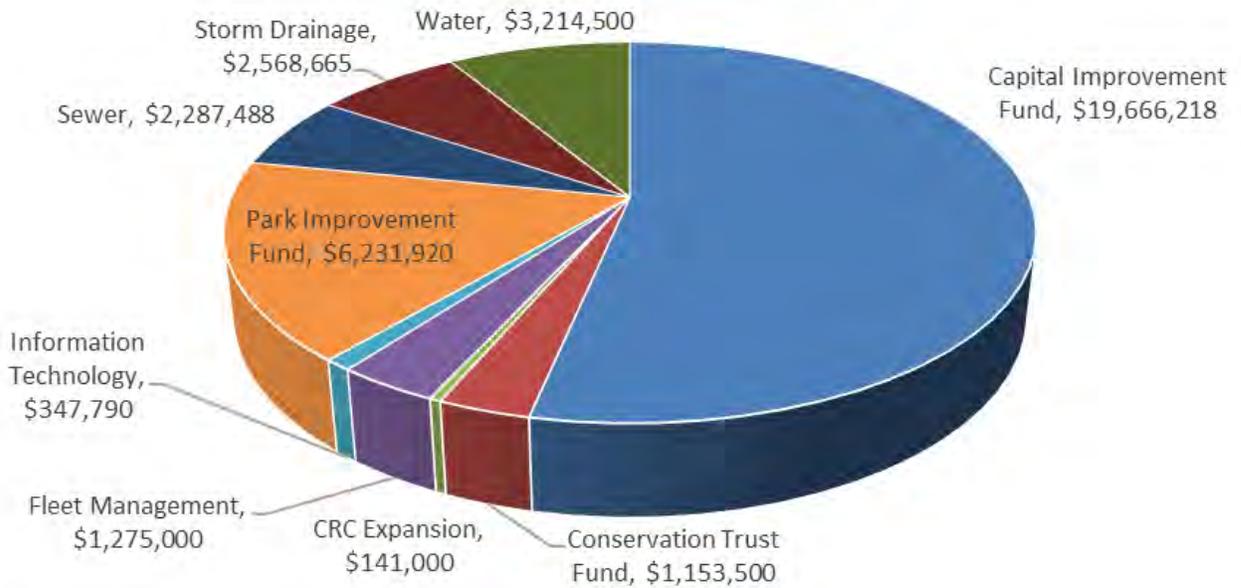
The first year (2020) of the Capital Improvement Plan is highlighted in this section and listed as capital outlay by fund in the DETAIL BUDGET section the Budget. Descriptions of all projects begin on page 136.

2020 PROPOSED MAJOR CAPITAL PROJECTS			
FUND	FUNDING SOURCE	PROJECT	PROPOSED FOR 2020
Park Improvement Fund	Community Park Fees	CP Diamond Valley Park - Buildout Contingency	\$ 4,000,000
Capital Improvement Fund	Sales & Use Tax	Street Maintenance Program - Seal, Overlay & Concrete Replacement	2,731,818
Capital Improvement Fund	Road Improvement Fees	Street Oversizing LCR5 @ Ptarmigan 4th	2,690,000
Water	Plant Investment Fees	Northern Integrated Supply Project (NISIP)	2,425,000
Storm Drainage	Plant Investment Fees	Chestnut St. to Eastman Park Dr. Drainage Improvements	2,359,800
Capital Improvement Fund	Road Improvement Fees	Street Oversizing LCR5 North of SH 392	1,690,000
Capital Improvement Fund	Road Improvement Fees	Street Oversizing Harmony Rd between LCR13 & LCR15	1,565,000
Park Improvement Fund	Community Park Fees	Phase 1 of Riverwalk and South Side Master Plan	1,501,920
Park Improvement Fund	Conservation Trust Fund	Windsor Trail System - Upgrades & Installation of New Trails & Amenities	1,400,000
Fleet Management	Sales & Use Tax	New & Replacement Vehicle Acquisitions	1,275,000
Capital Improvement Fund	Sales & Use Tax	Quick Win Project -7th Street Multimodal Corridor Improvements	1,250,000
Capital Improvement Fund	Road Improvement Fees	Street Oversizing LCR5 at Fossil Creek Ranch	1,061,000
Capital Improvement Fund	Sales & Use Tax	Transportation Reserve	1,000,000
Sewer	Plant Investment Fees	Sewer Line Oversizing - Poudre Heights	1,000,000
Sewer	Plant Investment Fees	Sewer Plant modifications - Biosolids handling improvements	900,000
Capital Improvement Fund	Sales & Use Tax	Traffic Signal Installation - Crossroads Blvd. & New Liberty	695,000
Capital Improvement Fund	Sales & Use Tax	Walnut Street Bikeway Improvements	625,000
Water	User Fees	Water Line Replacement - Cottonwood & Cypress Court	550,000
Capital Improvement Fund	Sales & Use Tax	Town Hall Remodel & Security Upgrades	500,000
Capital Improvement Fund	Sales & Use Tax	Street Oversizing Harmony Rd between LCR13 & LCR15 - Medians	355,000
Capital Improvement Fund	Sales & Use Tax	SH 392 and 7th Street Intersection Multimodal Safety	325,000
Capital Improvement Fund	Sales & Use Tax	Renovation of Eaton House into Business Incubator	300,000
Capital Improvement Fund	Sales & Use Tax	Left Turn Treatment Analysis at CR 13 and SH 392	300,000
Sewer	Plant Investment Fees	Sewer Interceptor - North Extension easements	255,628
Capital Improvement Fund	Sales & Use Tax	Air Quality Monitoring	250,000
Conservation Trust Fund	Conservation Trust Fund	Poudre Trail - Upgrades & Installation of New Trails & Amenities	220,000
Park Improvement Fund	Community Park Fees	Diamond Valley Park - Athletic Equipment & Fixtures	220,000
Capital Improvement Fund	Sales & Use Tax	Street Oversizing LCR5 North of SH 392 - Medians	210,000
Storm Drainage	Plant Investment Fees	10th St. Drainage Improvements	208,875
Capital Improvement Fund	Road Improvement Fees	SH 392 Improvements - WCR 13 to 17th Street	150,000
Capital Improvement Fund	Sales & Use Tax	Eastman Park Corridor Study	150,000
CRC Expansion	Sales & Use Tax	Community Recreation Center Expansion - Replacements & Updates	141,000
Conservation Trust Fund	CO Parks & Wildlife Funding	OS Kodak Watchable Wildlife Area - Archery Range Expansion	133,000
Capital Improvement Fund	Sales & Use Tax	CR 17 and Riverplace Drive Pedestrian Crossing Determination & Installation	125,000
PROPOSED COST OF MAJOR CAPITAL PROJECTS IN 2020			\$32,563,041

2020 ANTICIPATED SOURCES OF FUNDING FOR CAPITAL PROJECTS



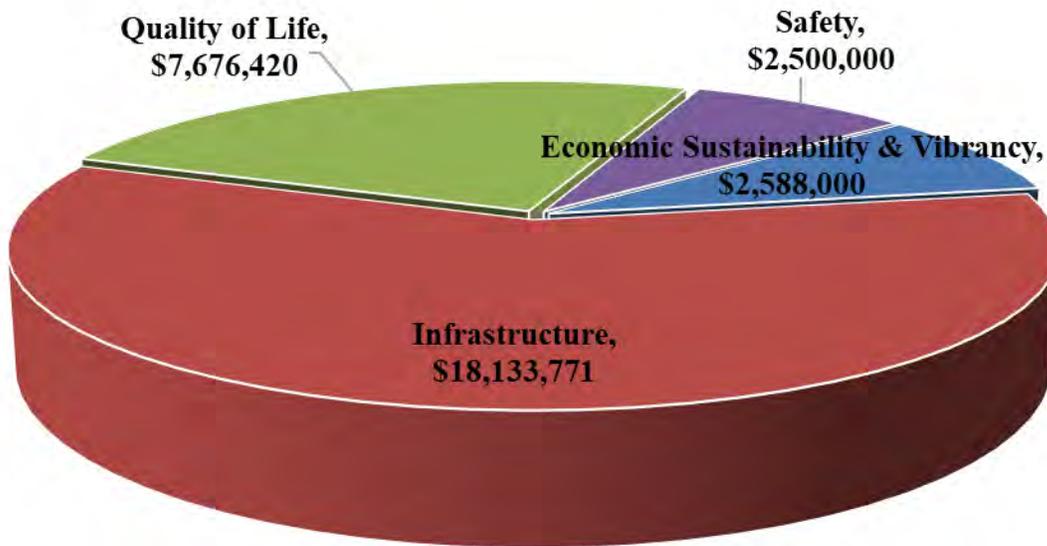
2020 PROPOSED CAPITAL SPENDING BY FUND



CAPITAL IMPROVEMENT FUND – EXPENDITURES BY DEPARTMENT

EXPENDITURES BY DIVISION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 PROJECTED	2020 BUDGET
Town Clerk / Customer Service	\$ 2,242	\$ -	\$ 1,117	\$ 10,050	\$ 10,050	\$ 6,596
Mayor & Town Board	337,919	365,833	415,833	3,639,989	3,639,989	1,513,014
Town Manager	804	6,547	-	3,000	3,000	-
Finance	150,000	178,182	-	632,500	632,500	514,586
Human Resources	-	-	509	600	600	6,596
Planning	12,897	-	-	195,000	195,000	458,192
Economic Development	585	-	-	1,000	1,000	-
Police	156,267	420,755	343,505	746,597	746,597	909,182
Recycling	-	-	-	-	-	28,000
Streets	12,623,095	10,472,480	15,917,188	13,606,584	13,606,584	14,406,818
Public Works	1,149,294	5,811,875	2,404	2,000	2,000	-
Engineering	42,965	-	5,641	1,100	1,100	-
Cemetery	306,275	-	-	40,000	40,000	100,000
Community Events	-	-	-	10,500	10,500	-
Recreation	14,386	25,442	48,893	31,000	31,755	98,420
Chimney Park Pool	10,379	7,038	32,990	2,000	2,000	57,021
Open Space & Trails	-	-	-	14,500	14,500	6,596
Parks	711,801	625,193	244,594	6,724,941	6,724,941	443,000
Art & Heritage	98,544	71,172	79,733	2,143,500	2,143,500	416,200
Town Hall	22,333	111,993	187,558	-	231	500,000
Community Recreation Center	500	18,962	125,787	-	2,033	-
Facility Services	6,100	11,200	-	39,500	39,500	201,997
Total Expenditure Detail	\$ 15,646,386	\$ 18,126,672	\$ 17,405,752	\$ 27,844,361	\$ 27,847,380	\$ 19,666,218

2020 CAPITAL PROJECTS – ALIGNMENT TO STRATEGIC PLAN PRIORITIES



**2020 MAJOR CAPITAL PROJECTS
REQUEST DETAIL**

Financial Plan

Project Name	Phase 1 of Riverwalk and South Side Master Plan	Scheduled Start	2020
Department/Division	Parks & Recreation / Parks & Open Space	Scheduled Completion	LT
Requestor	E Lucas	Departmental Priority	Priority II -SHOULD DO
Account Number	04-454-8412-470, 02-454-8430-470	Departmental Ranking	2 Important

Project Description and Location:

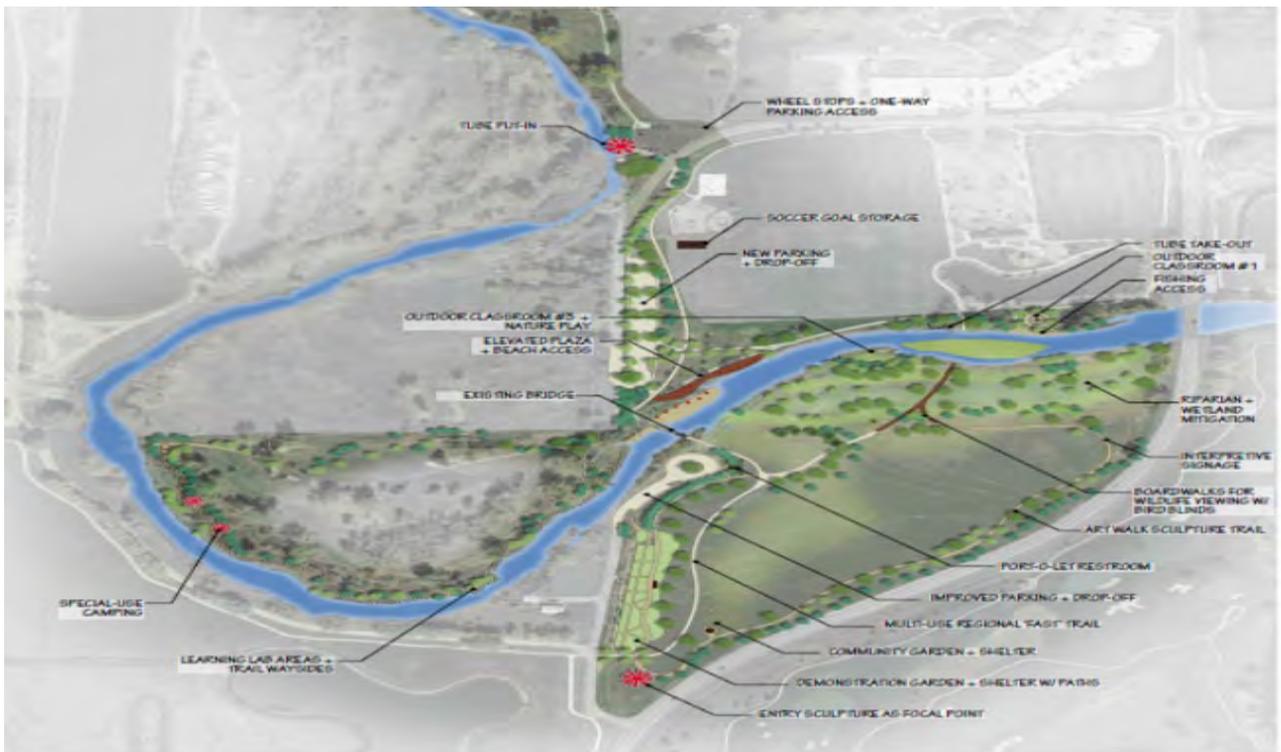
2020: Phase 1 of Riverwalk and South Side Master Plan: \$1,501,920 Phase 1 Addresses the following: River Access, Parking, Boat Takeout, Storage, Elevated Plaza
 2023: Phase 2 of Riverwalk \$4,548,880
 2026 Phase 3 of Riverwalk \$2,000,000
 2029 Phase 4 Final Completion of Riverwalk \$2,000,000

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

Town Mission & Vision, Economic Sustainability & Vibrancy, Infrastructure, Quality of Life, Safety, Small Town Feel

Project Costs/Year	2020	2021	2022	2023	2024	LT Projects	Total
Sitework	110,000						110,000
Engineering/Planning	450,000		100,000				550,000
Construction/Landscaping	689,920		2,548,080	1,900,000		4,000,000	9,138,000
Contingency	252,000						252,000
Other:							-
Total:	- 1,501,920	-	2,648,080	1,900,000	-	4,000,000	10,050,000

Funding Sources	2020	2021	2022	2023	2024	LT Projects	Total
PIF - Community Pk	1,501,920	-					1,501,920
							-
Total	- 1,501,920	-	-	-	-	-	1,501,920



Financial Plan

Project Name	CP Diamond Valley Park	Scheduled Start	2020
Department/Division	Parks & Recreation / Parks & Open Space	Scheduled Completion	2020
Requestor	E Lucas	Departmental Priority	Priority I -MUST DO
Account Number		Departmental Ranking	1 Critical

Project Description and Location:

Department doesnt own this property anymore. Left the info for future reference, with one caveat. If CNSP fails to produce multipurpose fields by March 2020, we will build our \$4m phase on the 50 acres that will be returned to us.

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

2019 Athletic Field Expansion / Restroom / Portion of Road Infrastructure \$4,100,000

2019 Maintenance Building Placeholder \$6,486,441 (04-454-8420-445) offset by sale of PW old shop building \$998,559

2020 Field Phase Design / Construction Documents for next phase \$150,000 (02-454-8412-445)

2021 Field Phase Development \$3,000,000 (02-454-8412-445)

2023 Field Phase Design / Construction Documents \$150,000 (02-454-8412-445)

2024 Field Phase Development \$3,000,000 (02-454-8412-445)

2027 Play ground Replacement Built 2012 \$100,000

2028 Field Phase Final Development Placeholder \$4,000,000

2034 Irrigation Replacement Unknown

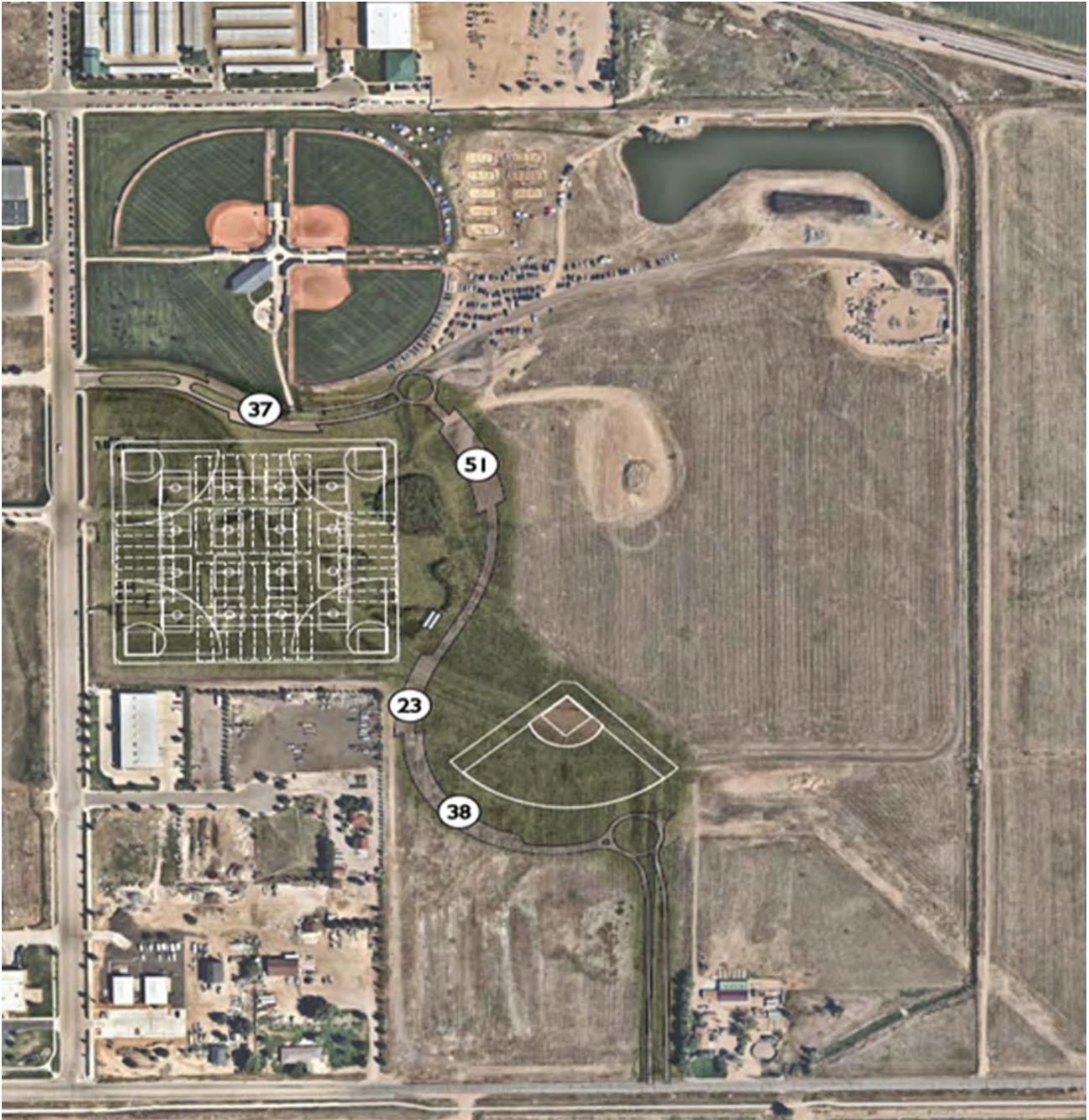
2042 RR Concessions from Phase 2 Replacement Built 2012 \$300,000

Remaining development per Master Plan: \$10,151,677 based on EE in 2012...less the \$4 million earmarked for 2019.

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

Town Mission & Vision, Economic Sustainability & Vibrancy, Infrastructure, Quality of Life, Safety, Small Town Feel

Project Costs/Year	2020	2021	2022	2023	2024	LT Projects	Total
Property Acquisition							-
Engineering/Planning							-
Construction	4,000,000						4,000,000
Contingency							-
Other:							-
Total:	- 4,000,000	-	-	-	-	-	4,000,000
Funding Sources							
PIF - Community	4,000,000	-					4,000,000
							-
Total	- 4,000,000	-	-	-	-	-	4,000,000



Financial Plan

Project Name	Windsor Trail System	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.
 2020 Construction of #2 Ditch Trail connection High Hops to CR 13 (to River Bluffs Open Space \$800,000 (03-454-8412-441)
 2020 Trail from South Side Poudre River at CR 13 to Hwy 392 Intersection (\$300,000)
 2020 Pedestrian Bridge at CR 13 over Poudre (\$300,000)
 2021 15th Street Jacoby Road South to Main Street at High Hops \$100,000 (03-454-8412-441)
 2021 Detached Trail 15th Street from #2 Ditch to rear of King Soopers \$75,000 (03-454-8412-441)
 2021 CR Jacoby Road #2 Ditch Windsor Trail Flashing Signal \$30,000 (03-454-8440-441)
 2021 Highland Meadows Parkway, Crossroads to Belmont Ridge Subdivision \$15,000 Design \$150,000 Construction (03-454-8412-441)
 Long Term Project: Connection of Highland Meadows to Poudre Trail & Connection of Raindance to Poudre Trail, Connections North to Harmony Ridge, Connections South from 392/257 to Poudre trail through DV property. (\$12,000,000

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

Town Mission & Vision, Economic Sustainability & Vibrancy, Infrastructure, Quality of Life, Safety, Small Town Feel

Project Costs/Year		2020	2021	2022	2023	2024	LT Projects	Total
Property Acquisition								-
Engineering/Planning								-
Construction		1,400,000	370,000				12,000,000	13,770,000
Contingency								-
Other:								-
Total:	-	1,400,000	370,000	-	-	-	12,000,000	13,770,000
Funding Sources								
CIF - Sales & Use Tax		300,000						
CTF		800,000	370,000					1,170,000
LCOS		300,000						300,000
Dedicated Funding (TBD)							12,000,000	
Grants								
Park Development								-
Total	-	1,400,000	370,000	-	-	-	12,000,000	1,470,000



Financial Plan

Project Name	CP Diamond Valley Park	Scheduled Start	2020
Department/Division	Parks & Recreation / Parks & Open Space	Scheduled Completion	2020
Requestor	E Lucas	Departmental Priority	Priority I -MUST DO
Account Number		Departmental Ranking	1 Critical

Project Description and Location:

2020: FFE list for DV. Needed regardless if we build or CNSP (Goals, backstops, bases, netting, scoreboards, etc) \$220,000

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

Town Mission & Vision, Economic Sustainability & Vibrancy, Quality of Life, Safety, Small Town Feel

Project Costs/Year	2020	2021	2022	2023	2024	LT Projects	Total
Construction							-
Contingency							-
Other:	220,000						220,000
Total:	- 220,000	-	-	-	-	-	220,000

Funding Sources	2020	2021	2022	2023	2024	LT Projects	Total
PIF Community Pk	220,000	-					220,000
Total	- 220,000	-	-	-	-	-	220,000

Project Name	CP Main Park	Scheduled Start	2018
Department/Division	Parks & Recreation / Parks & Open Space	Scheduled Completion	2046
Requestor	E Lucas	Departmental Priority	Priority II -SHOULD DO
Account Number	02/04-454-8430-461 & 04-454-8420/8412-461	Departmental Ranking	2 Important

Project Description and Location:

2020 Infrastructure Upgrade \$100,000
 2021 Sidewalk around entire park done late fall to allow for irrigation project the following spring \$224,000 + \$20,000 contingency (04-454-8412-461)
 2021 Construction irrigation system \$300,000 (04-454-8412-461) + contingency \$30,000 (04-454-8412-461)
 2022 Restroom design: \$25,000 (04-454-8420-461)
 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:

Town Mission & Vision, Economic Sustainability & Vibrancy, Infrastructure, Quality of Life, Safety, Small Town Feel

Project Costs/Year	2020	2021	2022	2023	2024	LT Projects	Total
Property Acquisition							-
Engineering/Planning			25,000				25,000
Construction	100,000	224,000		250,000		150,000	400,000
Contingency		20,000		20,000			20,000
Other:							-
Total:	100,000	244,000	25,000	270,000	-	150,000	445,000

Funding Sources	2020	2021	2022	2023	2024	LT Projects	Total
CIF - Sales & Use Tax	100,000						
Total	100,000						

Financial Plan

Project Name	NP Harmony Ridge		Scheduled Start	2020				
Department/Division	Parks & Recreation / Parks & Open Space		Scheduled Completion	2021				
Requestor	E Lucas		Departmental Priority	Priority I -MUST DO				
Account Number	02-454-8412-xxx		Departmental Ranking	2 Important				
Project Description and Location:								
2020: Park Design and Construction Documents \$100,000 2021 Park Construction: \$1,200,000								
Town Mission & Vision, Infrastructure, Quality of Life, Safety, Small Town Feel								
Project Costs/Year		2020	2021	2022	2023	2024	LT Projects	Total
Property Acquisition								-
Engineering/Planning		100,000						100,000
Construction			1,200,000					1,200,000
Contingency								-
Other:								-
Total:	-	100,000	1,200,000	-	-	-	-	1,300,000
Funding Sources								
PIF-Neighborhood		100,000	1,200,000					1,300,000
								-
Total	-	100,000	1,200,000	-	-	-	-	1,300,000

Project Name	NP Jacoby Farm Park		Scheduled Start	2020				
Department/Division	Parks & Recreation / Parks & Open Space		Scheduled Completion					
Requestor	E Lucas		Departmental Priority	Priority I -MUST DO				
Account Number	02-454-8412-448		Departmental Ranking	1 Critical				
Project Description and Location:								
2020: Cleanup and Secure Property								
2021: Design and Construction (3 acres @ \$400,000)= \$1,200,000								
Project Justification and Relationship to Town Board Goals and Master Plans:								
Town Mission & Vision, Infrastructure, Quality of Life, Safety, Small Town Feel								
Project Costs/Year		2020	2021	2022	2023	2024	LT Projects	Total
Property Acquisition								-
Engineering/Planning								-
Construction		10,000	1,200,000					1,210,000
Contingency								-
Other:								-
Total:	-	10,000	1,200,000	-	-	-	-	1,210,000
Funding Sources								
PIF-Neighborhood			1,200,000					1,200,000
Grant		10,000						10,000
								-
Total	-	10,000	1,200,000	-	-	-	-	1,210,000

Financial Plan

Project Name	Poudre Trail	Scheduled Start	2018
Department/Division	Parks, Recreation / Parks & Open Space	Scheduled Completion	2024
Requestor	E Lucas/Wade Willis	Departmental Priority	Priority II -SHOULD DO
Account Number	03-454-6241-440	Departmental Ranking	2 Important

Project Description and Location:

Upgrades and installation of new trails or trail amenities.
 2020-2024: \$75,000 Maintenance for Major Construction Items in Windsor Jurisdiction (03-454-6241-440) Flood resiliency plan fall (16) aids in future funding costs
 2020 \$20,000 Poudre Trail Work East Side WV along Hwy 257
 2020 Re-Aligned Poudre Trail at Eastman Park South (fast-track) \$125,000
 2022 - 23 Poudre Trail Re-alignment Project \$432,891 TAP grant for project has been awarded (MUST Do Project)
 Long Term: Trail from Westwood Village: \$250,000 (FSWA connection), Bridge over Poudre for connection (\$500,000)

 All years: Poudre Trail Manager Annual Contribution: \$20,000 (see O&M repair/small equipment request)

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

Town Mission & Vision, Economic Sustainability & Vibrancy, Infrastructure, Quality of Life, Safety, Small Town Feel

Project Costs/Year	2020	2021	2022	2023	2024	LT Projects	Total
Engineering/Planning							-
Construction	145,000		432,891			250,000	827,891
Flooding Contingency	75,000	75,000	75,000	75,000	75,000		375,000
Other:							-
Total:	220,000	75,000	507,891	75,000	75,000	250,000	1,202,891

Funding Sources	2020	2021	2022	2023	2024	LT Projects	Total
CTF	220,000	75,000	235,175	75,000	75,000		680,175
Grants			272,716				272,716
							-
Total	220,000	75,000	507,891	75,000	75,000	-	952,891



Financial Plan

Project Name	OS Kodak Watchable Wildlife Area	Scheduled Start	2019
Department/Division	Parks & Recreation / Parks & Open Space	Scheduled Completion	2027
Requestor	E Lucas	Departmental Priority	Priority II -SHOULD DO
Account Number	03-454-8412-442	Departmental Ranking	2 Important

Project Description and Location:

Future Development:

2020 Archery Range Expansion (\$100,000 CPW Grant) (\$33,500 CIF) Fence, Shelter, Additional Butts, Parking Overflow Gravel
 2021 Expand parking lot: (\$165,000) , Trail Head picnic shelter / access (\$75,000) (03-454-8412-442)
 (2027) Trails, parking, restroom, wildlife viewing bunkers, fishing ponds, river access (\$1,000,000) plug number.

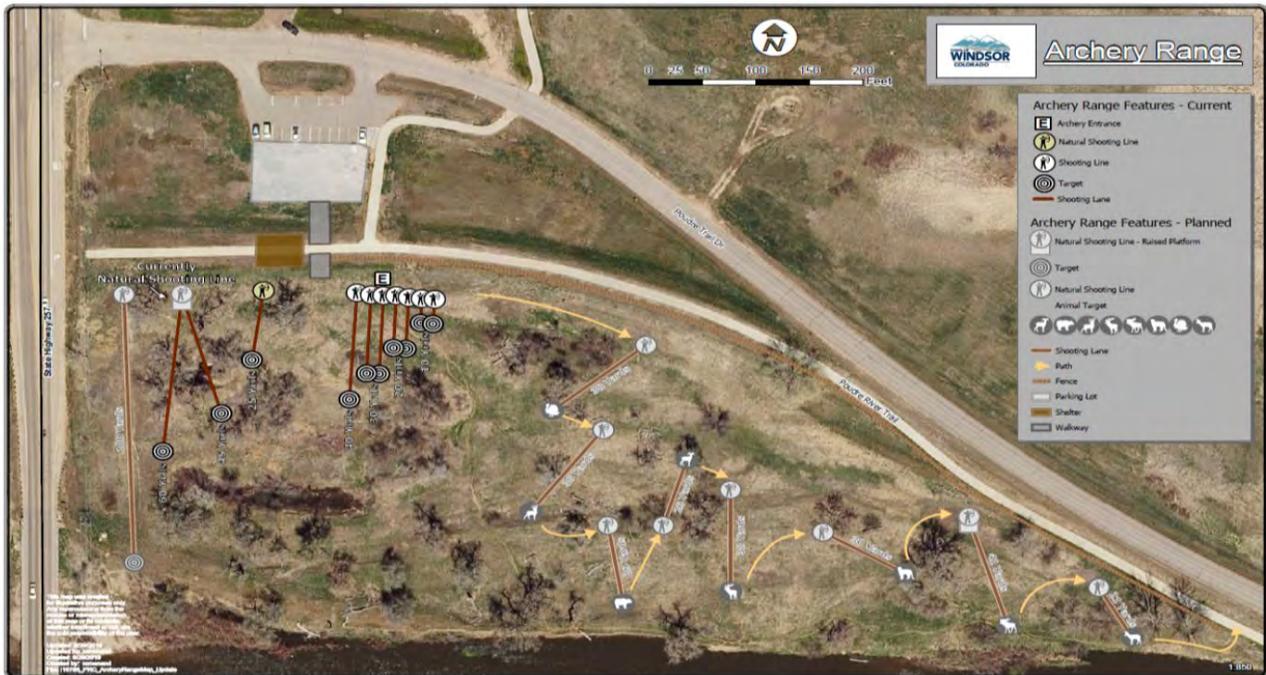
Project Justification and Relationship to Town Board Goals and Master Plans:

Town Mission & Vision, Infrastructure, Quality of Life, Small Town Feel

Project Costs/Year	2020	2021	2022	2023	2024	LT Projects	Total
Engineering/Planning							-
Construction	133,500	240,000				1,000,000	1,373,500
Contingency							-
Other:							-
Total:	- 133,500	240,000	-	-	-	1,000,000	1,373,500

Funding Sources

CTF	33,500	240,000					273,500
Deedicated Funding (TBD)						1,000,000	1,000,000
Grant	100,000						100,000
Total	- 133,500	240,000	-	-	-	1,000,000	1,373,500



Financial Plan

Project Name	Street Maintenance Program	Scheduled Start	2020
Department/Division	Engineering	Scheduled Completion	Ongoing
Requestor	Curtis Templeman	Departmental Priority	Priority II -SHOULD DO
Account Number	04-429-6278-000 & 04-429-6242-000	Departmental Ranking	2 Important

Project Description and Location:

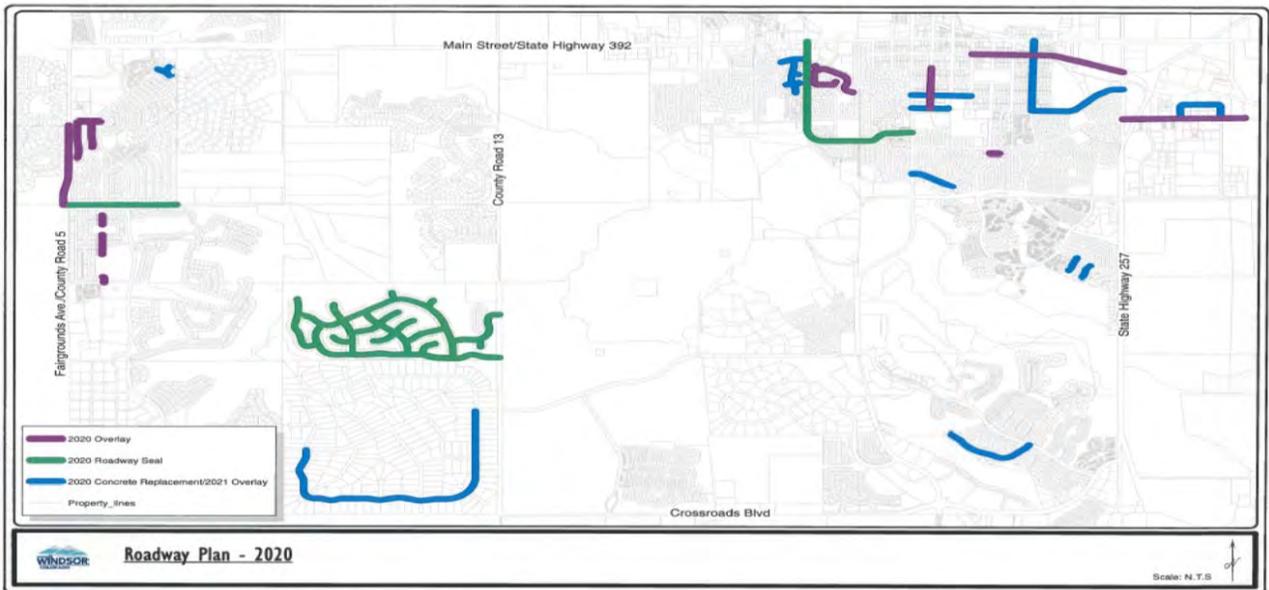
2020 - asphalt overlay (\$1,966,909) reflects 3% increase in COG
 asphalt sealcoat (\$437,091)
 asphalt crack seal (\$163,909)
 Misc. concrete replacement (\$163,909)
2021 - asphalt overlay (\$2,025,919) reflects 3% increase in COG
 asphalt sealcoat (\$450,204)
 asphalt crack seal (\$168,826)
 Misc. concrete replacement (\$168,826)

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.

	Budgeted							
Project Costs/Year	2019	2020	2021	2022	2023	2024	LT Projects	Total
Engineering/Planning								-
Asphalt Overlay	1,909,620	1,966,909	2,025,916	2,086,693	2,149,294	2,213,773		12,352,205
Concrete replacement, crack seal, chip seal	742,630	764,909	787,856	811,492	835,837	860,912		4,803,636
Total:	2,652,250	2,731,818	2,813,772	2,898,185	2,985,131	3,074,685	-	17,155,841

Funding Sources								
Sales & Use Tax	2,320,250	2,399,818	2,481,772	2,566,185	2,653,131	2,742,685		15,163,841
Severance Tax/ O&G Lease	332,000	332,000	332,000	332,000	332,000	332,000		1,992,000
								-
Total	2,652,250	2,731,818	2,813,772	2,898,185	2,985,131	3,074,685	-	17,155,841



Financial Plan

Project Name	Street Oversizing LCR5 @ Ptarmigan 4th	Scheduled Start	2019
Department/Division	Engineering	Scheduled Completion	2020
Requestor	Doug Roth	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. LCR 5 street oversizing from Oakmont to LCR 32E next to Ptarmigan 4th filing.

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	projected						LT Projects	Total
	2019	2020	2021	2022	2023	2024		
Property Acquisition								-
Engineering/Planning		100,000						100,000
Construction		2,355,000						2,355,000
Other: medians								-
Contingency		235,000						235,000
Total:	-	2,690,000	-	-	-	-	-	2,690,000
Funding Sources								
Road Impact Fees	-	2,690,000	-	-	-	-		2,690,000
CIF Sales & Use Tax	-							-
								-
Total	-	2,690,000	-	-	-	-	-	2,690,000

Financial Plan

Project Name	Street Oversizing Harmony Rd between LCR13 & LCR15	Scheduled Start	2019
Department/Division	Engineering	Scheduled Completion	2020
Requestor	Doug Roth	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. Harmony Road oversizing includes
 2019 The Ridge at Harmony 2nd Filing street oversizing w/medians. Harmony Road construction between WCR 13 and Duncroft Dr.
 2020 The Ridge at Harmony 3rd street oversizing w/medians \$1,400,000 for design and construction, plus \$355,000 for medians. Harmony Road construction between Duncroft Dr. and WCR 15.

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	Projected						LT Projects	Total
	2019	2020	2021	2022	2023	2024		
Property Acquisition	175,000							175,000
Engineering/Planning	100,000	100,000						200,000
Construction	1,435,000	1,300,000						2,735,000
Other: medians	165,000	355,000						520,000
Contingency	160,000	165,000						325,000
Total:	2,035,000	1,920,000	-	-	-		-	3,955,000
Funding Sources								
Road Impact Fees	1,870,000	1,565,000	-	-	-			3,435,000
CIF Sales & Use Tax	165,000	355,000						520,000
								-
Total	2,035,000	1,920,000	-	-	-		-	3,955,000

Financial Plan

Project Name	Street Oversizing LCR5 North of SH 392	Scheduled Start	2019
Department/Division	Engineering	Scheduled Completion	2020
Requestor	Doug Roth	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.
 2020- Project is for LCR 5 widening between SH 392 and Oakmont Dr. (next to the Yeager property). Project includes street widening w/medians and intersection improvements.

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.

	projected							
Project Costs/Year	2019	2020	2021	2022	2023	2024	LT Projects	Total
Property Acquisition		350,000						350,000
Engineering/Planning	80,000	20,000						100,000
Construction		1,180,000						1,180,000
Other: medians		210,000						210,000
Contingency		140,000						140,000
Total:	80,000	1,900,000	-	-	-		-	1,980,000

Funding Sources

Road Impact Fees	80,000	1,690,000	-	-	-			1,770,000
CIF Sales & Use Tax	-	210,000						210,000
								-
Total	80,000	1,900,000	-	-	-		-	1,980,000

Financial Plan

Project Name	7th Street Multimodal Corridor Improvements	Scheduled Start	2020
Department/Division	Planning	Scheduled Completion	2020
Requestor	S Ballstadt	Departmental Priority	Priority II -SHOULD DO
Account Number	04-419-8445-000	Departmental Ranking	2 Important

Project Description and Location:

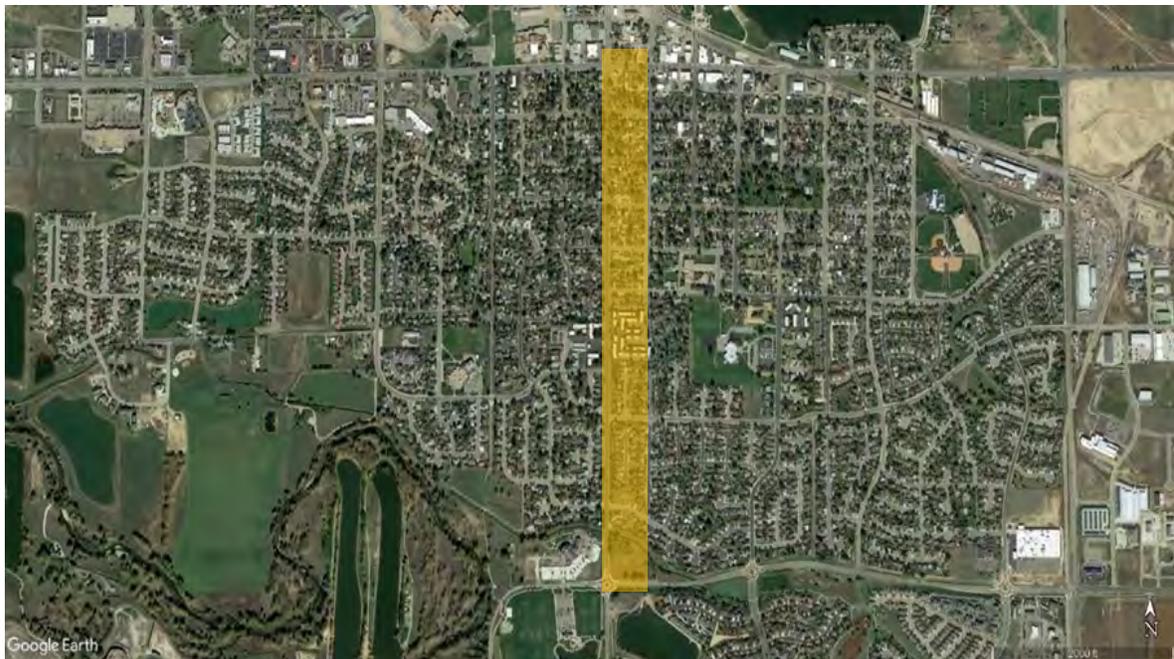
Town Board Directed Quick Win Project - 7th Street Multimodal Corridor Improvements

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

This project would plan, design and implement multimodal improvements on 7th Street from SH 392 to the Poudre River Trail to improve safety, access, and comfort for people biking, walking and driving. Infrastructure improvements could include pedestrian enhancements such as improved crossings with landscaped bulb-outs to reduce crossing distance, a designated bicycle facility, improved connection to the Poudre River Trail, and bicycle safety enhancements around the East Park Drive roundabout. The engineering/planning of this corridor should include a parking utilization study in order to determine if removing on-street parking for the implementation of a bike facility is viable.

Project Costs/Year	2020	2021	2022	2023	2024	LT Projects	Total
Property Acquisition							-
Engineering/Planning	150,000						150,000
Construction	1,000,000						1,000,000
Contingency	100,000						100,000
Other:							-
Total:	-	1,250,000	-	-	-	-	1,250,000

Funding Sources	2020	2021	2022	2023	2024	LT Projects	Total
Sales & Use Tax	1,250,000	-					1,250,000
							-
Total	-	1,250,000	-	-	-	-	1,250,000



Financial Plan

Project Name	Street Oversizing LCR5 at Fossil Creek Ranch		Scheduled Start	2019				
Department/Division	Engineering		Scheduled Completion	2020				
Requestor	Doug Roth		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. 2020 Fossil Creek Ranch street oversizing of LCR 5 for one lane of widening and no medians between LCR 32E and LCR 34C. Two phases of road improvements are proposed.								
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.								
	Projected							
Project Costs/Year	2019	2020	2021	2022	2023	2024	LT Projects	Total
Property Acquisition								-
Engineering/Planning		90,000	30,000					120,000
Construction		875,000	300,000					1,175,000
Other: medians								-
Contingency		96,000	33,000					129,000
Total:	-	1,061,000	363,000	-	-		-	1,424,000
Funding Sources								
Road Impact Fees	-	1,061,000	363,000	-	-			1,424,000
CIF Sales & Use Tax								-
								-
Total	-	1,061,000	363,000	-	-		-	1,424,000

Financial Plan

Project Name	Traffic Signal - Crossroads Blvd. & New Liberty	Scheduled Start	2020
Department/Division	Engineering	Scheduled Completion	2020
Requestor	Omar Herrera	Departmental Priority	Priority I -MUST DO
Account Number	04-429-6419-000	Departmental Ranking	2 Important

Project Description and Location:

Traffic Signal - Crossroads Blvd. & New Liberty

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

Relationship to Town Board Goals: Develop Safe and Effective Infrastructure

Project Costs/Year		2020	2021	2022	2023	2024	LT Projects	Total
Property Acquisition								-
Engineering/Planning		95,000						95,000
Construction		550,000						550,000
Contingency		50,000						50,000
Other:								-
Total:	-	695,000	-	-	-	-	-	695,000

Funding Sources

Sales & Use Tax		695,000	-					695,000
								-
								-
Total	-	695,000	-	-	-	-	-	695,000



Financial Plan

Project Name	Walnut Street Bikeway Improvements	Scheduled Start	2020
Department/Division	Planning	Scheduled Completion	2020
Requestor	S Ballstadt	Departmental Priority	Priority II -SHOULD DO
Account Number	04-419-8445-000	Departmental Ranking	2 Important

Project Description and Location:

Town Board Directed Quick Win Project - Walnut Street Bikeway Improvements

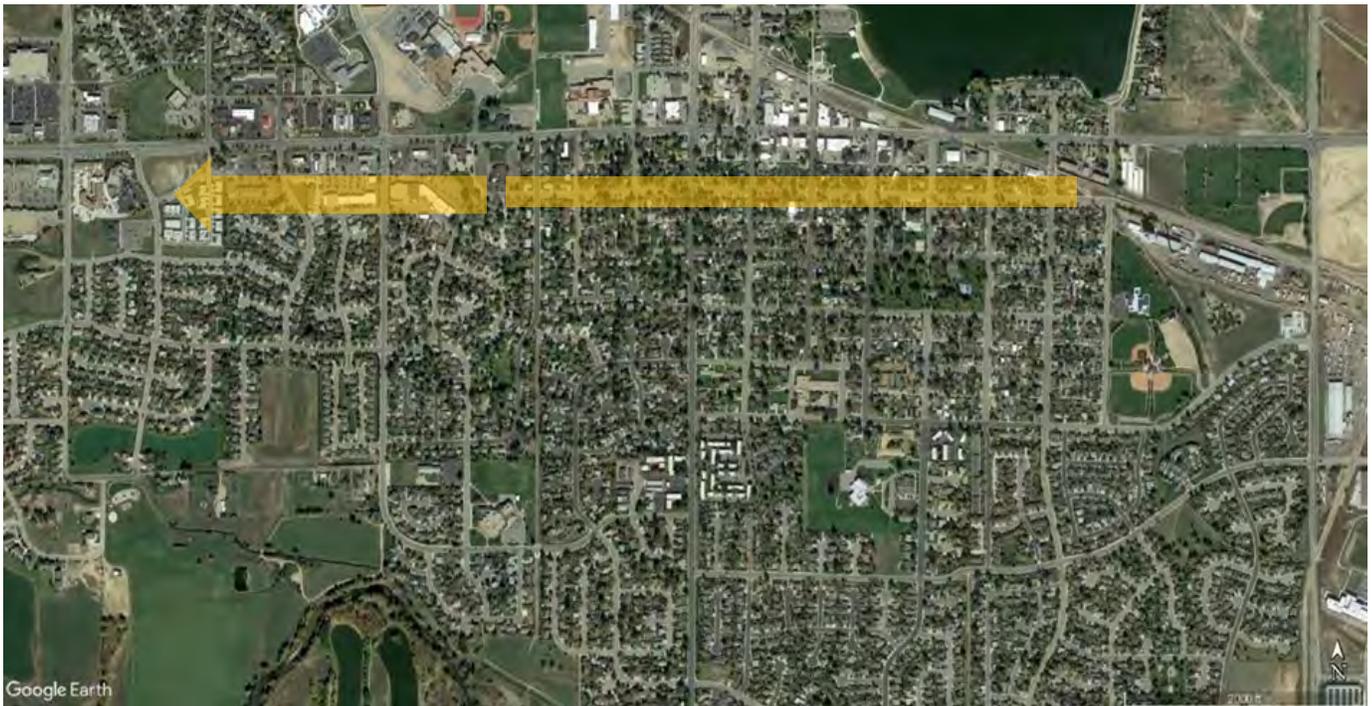
Project Justification and Relationship to Town Board Goals and Master Plans:

This project will implement a low stress bike facility and bicycle safety improvements south of SH 392 from SH 257 to 15th Street. The first step of the study is to determine the appropriate facility type along Walnut Street and the routing of a neighborhood greenway west of 10th Street. These improvements will include the signing and striping of on-street bicycle facilities with appropriate crossing treatments to provide a low-stress east-west bicycle alternative to SH 392.

Project Costs/Year	2020	2021	2022	2023	2024	LT Projects	Total
Property Acquisition							-
Engineering/Planning	75,000						75,000
Construction	500,000						500,000
Contingency	50,000						50,000
Other:							-
Total:	- 625,000	-	-	-	-	-	625,000

Funding Sources

Sales & Use Tax	625,000	-					625,000
							-
							-
Total	- 625,000	-	-	-	-	-	625,000



Financial Plan

Project Name	Town Facilities Security Upgrades	Scheduled Start	2020
Department/Division	Public Works / Facilities	Scheduled Completion	2020
Requestor	Cory Raasch	Departmental Priority	Priority I -MUST DO
Account Number		Departmental Ranking	2 Important

Project Description and Location:

Based on recommendations following the 2020 Q1 security assessment provided by Affiliated Engineers, facilities will assess then proceed with the coordination of modifications to existing building structures and systems. Possible modifications to include additional cameras, sensors, door hardware, lighting enhancements and reconfiguration of building walls and windows. Would also include interior painting.

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

Provide a safer working environment for both employees and building visitors, during and after business hours. We have a number of employees who work evenings at Town Hall. Security enhancements to this facility could greatly improve the level of personal safety for each of these individuals.

Project Costs/Year		2020	2021	2022	2023	2024	LT Projects	Total
Construction								-
Contingency								-
Other:		500,000						500,000
Total:	-	500,000	-	-	-	-	-	500,000
Funding Sources								
Sales & User Tax		500,000	-					500,000
								-
								-
Total	-	500,000	-	-	-	-	-	500,000



Financial Plan

Project Name	SH 392 & 7th Street Multimodal Safety	Scheduled Start	2020
Department/Division	Planning	Scheduled Completion	2020
Requestor	S Ballstadt	Departmental Priority	Priority II -SHOULD DO
Account Number	04-419-8445-000	Departmental Ranking	2 Important

Project Description and Location:

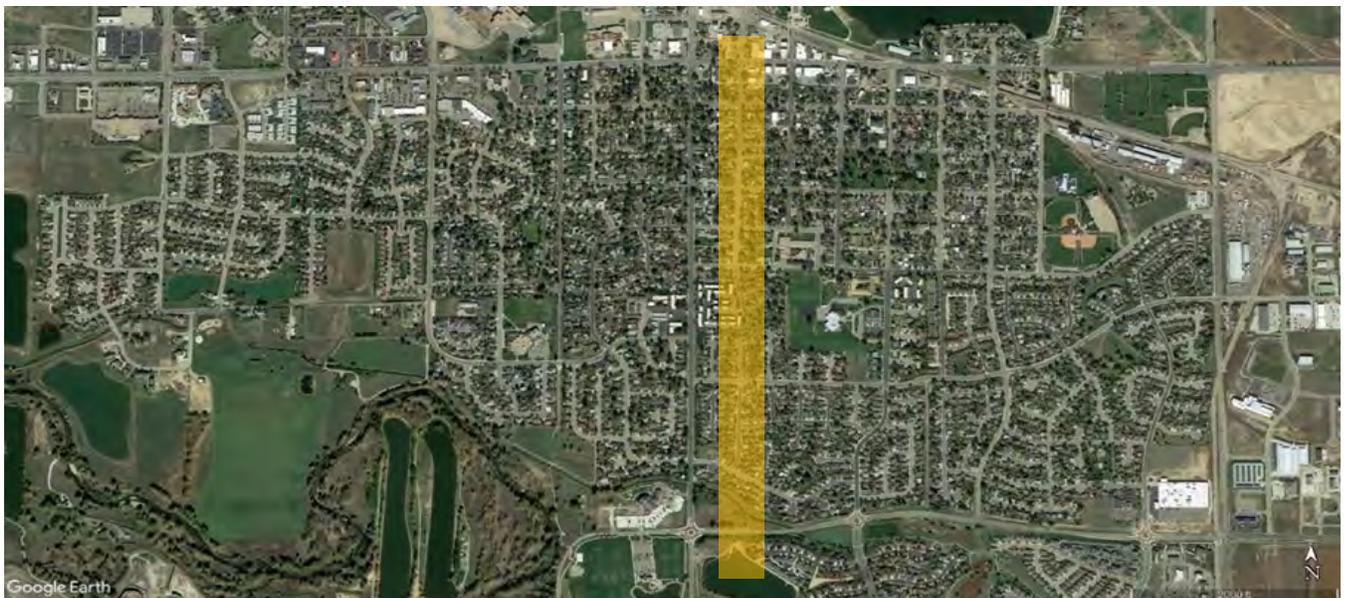
Town Board Directed Quick Win Project -SH 392 & 7th Street Multimodal Safety Improvements

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

This project would improve the safety of all users at the intersection of State Highway 392 and 7th Street with the implementation of recommended improvements such as bulb-outs, signal timing changes, and medians based on national standards and guidelines. Recommended improvements at this intersection will build off the current vehicular design recommendations for the southern leg of the intersection. This project would provide a safe crossing for students walking and biking to and from Windsor Middle School.

Project Costs/Year	2020	2021	2022	2023	2024	LT Projects	Total
Property Acquisition							-
Engineering/Planning	50,000						50,000
Construction	250,000						250,000
Contingency	25,000						25,000
Other:							-
Total:	- 325,000	-	-	-	-	-	325,000

Funding Sources	2020	2021	2022	2023	2024	LT Projects	Total
Sales & Use Tax	325,000	-					325,000
							-
							-
Total	- 325,000	-	-	-	-	-	325,000



Financial Plan

Project Name	Town of Windsor Museum - Eaton House	Scheduled Start	2014					
Department/Division	Parks & Recreation / Art & Heritage	Scheduled Completion	2020					
Requestor	E Lucas	Departmental Priority	Priority III -COULD DO					
Account Number	04-456-8420-000	Departmental Ranking	3 Important / but could wait					
Project Description and Location:								
2020 \$250,000 Construction + Contingency \$50,000 (04-456-8420-000) Makes Eaton House into Business Incubator								
Project Justification and Relationship to Town Board Goals and Master Plans:								
Town Mission & Vision, Economic Sustainability & Vibrancy, Infrastructure, Quality of Life, Safety, Small Town Feel Potential grants for some of this work exist and should be pursued.								
Project Costs/Year		2020	2021	2022	2023	2024	LT Projects	Total
Engineering/Planning								-
Construction		250,000						250,000
Contingency		50,000						50,000
Other:								-
Total:		- 300,000	-	-	-	-	-	300,000

Project Name	CR13 & SH392 Left-Turn Treatment	Scheduled Start	2020					
Department/Division	Planning	Scheduled Completion	2020					
Requestor	S Ballstadt	Departmental Priority	Priority II -SHOULD DO					
Account Number	04-419-8445-000	Departmental Ranking	2 Important					
Project Description and Location:								
Town Board Directed Quick Win Project - CR13 & SH392 Left-Turn Treatment								
Project Justification and Relationship to Town Board Goals and Master Plans:								
In coordination with CDOT, this project would complete a northbound and southbound left turn treatment analysis. This analysis will define the implementation of a dedicated left turn lane and the appropriate signal timing/phasing modifications. This project would affect the northbound and southbound lanes of the intersection. The cost of this project assumes that additional right-of-way and pavement width is not necessary.								
Project Costs/Year		2020	2021	2022	2023	2024	LT Projects	Total
Property Acquisition								-
Engineering/Planning		25,000						25,000
Construction		250,000						250,000
Contingency		25,000						25,000
Other:								-
Total:		- 300,000	-	-	-	-	-	300,000
Funding Sources								
Sales & Use Tax		300,000	-					300,000
								-
Total		- 300,000	-	-	-	-	-	300,000

Financial Plan

Project Name	Eastman Park Corridor Study	Scheduled Start	2020
Department/Division	Engineering	Scheduled Completion	2020
Requestor	Omar Herrera	Departmental Priority	Priority II -SHOULD DO
Account Number	04-429-8445-000	Departmental Ranking	2 Important

Project Description and Location:

Eastman Park Corridor Study

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

Project Costs/Year	2020	2021	2022	2023	2024	LT Projects	Total
Property Acquisition							-
Engineering/Planning	150,000						150,000
Construction							-
Contingency							-
Other:							-
Total:	-	150,000	-	-	-	-	150,000

Funding Sources

Sales & Use Tax	150,000	-					150,000
							-
							-
Total	-	150,000	-	-	-	-	150,000



Financial Plan

Project Name	SH 392 Improvements - WCR 13 to 17th Street		Scheduled Start	2020				
Department/Division	Engineering / Streets		Scheduled Completion	2022				
Requestor	Omar Herrera		Departmental Priority	Priority II -SHOULD DO				
Account Number	04-429-8445-000		Departmental Ranking	2 Important				
Project Description and Location:								
SH 392 Improvements - WCR 13 to 17th Street								
Project Justification and Relationship to Town Board Goals and Master Plans:								
Relationship to Town Board Goals: Develop Safe and Effective Infrastructure								
Project Costs/Year		2020	2021	2022	2023	2024	LT Projects	Total
Property Acquisition			50,000					50,000
Engineering/Planning		150,000						150,000
Construction				1,600,000				1,600,000
Contingency								-
Other:								-
Total:	-	150,000	50,000	1,600,000	-	-	-	1,800,000
Funding Sources								
Road Impact Fees		150,000	50,000	1,600,000				1,800,000
								-
								-
Total	-	150,000	50,000	1,600,000	-	-	-	1,800,000

Project Name	Air Quality Monitoring		Scheduled Start	2020				
Department/Division	Planning		Scheduled Completion	2020				
Requestor	S Ballstadt		Departmental Priority	Priority II -SHOULD DO				
Account Number	04-419-8445-000		Departmental Ranking	2 Important				
Project Description and Location:								
Air Quality Monitoring								
Project Justification and Relationship to Town Board Goals and Master Plans:								
Project Costs/Year		2020	2021	2022	2023	2024	LT Projects	Total
Contingency								-
Other:		250,000						250,000
Total:	-	250,000	-	-	-	-	-	250,000
Funding Sources								
Sales & Use Tax		250,000	-					250,000
								-
								-
Total	-	250,000	-	-	-	-	-	250,000

Financial Plan

Project Name	CR17 & Riverplace Drive RRFB Determination	Scheduled Start	2020
Department/Division	Planning	Scheduled Completion	2020
Requestor	S Ballstadt	Departmental Priority	Priority II -SHOULD DO
Account Number	04-419-8445-000	Departmental Ranking	2 Important

Project Description and Location:

Town Board Directed Quick Win Project - CR17 & Riverplace Drive RRFB Determination

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

This project would examine the pedestrian and bicycle crossing across the north leg of CR 17 at the intersection of Riverplace Drive and determine the appropriate crossing treatment to improve the safety, comfort and convenience for bicyclists and pedestrians. This project will apply the Town of Windsor Pedestrian Crossing Guidelines to confirm if a Rectangular Rapid Flash Beacon (RRFB) is the appropriate treatment.

Project Costs/Year	2020	2021	2022	2023	2024	LT Projects	Total
Property Acquisition							-
Engineering/Planning	25,000						25,000
Construction	90,000						90,000
Contingency	10,000						10,000
Other:							-
Total:	- 125,000	-	-	-	-	-	125,000

Funding Sources	2020	2021	2022	2023	2024	LT Projects	Total
Sales & Use Tax	125,000	-					125,000
							-
Total	- 125,000	-	-	-	-	-	125,000



Financial Plan

Project Name	Cemetery Restoration / Improvements	Scheduled Start	2011
Department/Division	Parks & Recreation / Parks & Open Space	Scheduled Completion	2021
Requestor	E Lucas	Departmental Priority	Priority III -COULD DO
Account Number	04-432-8412-000	Departmental Ranking	3 Important / but could wait

Project Description and Location:

2020 Hwy 392/257 Landscaping \$100,000
 2022 Design & Engineering for Completion of East Cemetery Expansion \$40,000
 2024 Construction of East Cemetery Construction \$800,000; contingency \$83,571
 LT Project : West Lawn Expansion

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

Continues cemetery rehabilitation and makes the site compatible with the Main St corridor plan
 Mission & Vision, Infrastructure Town

Project Costs/Year	2020	2021	2022	2023	2024	LT Projects	Total
Engineering/Planning			40,000				40,000
Construction	100,000				800,000	853,721	1,753,721
Contingency					83,571		83,571
Other:							-
Total:	-	100,000	-	40,000	-	883,571	1,877,292
Funding Sources							
CIF - Sales & Use Tax	100,000	-					100,000
							-
Total	-	100,000	-	-	-	-	100,000



EXISTING VIEW



Financial Plan

Project Name	Museum Collections/Exhibits	Scheduled Start	2018					
Department/Division	Parks & Recreation / Art & Heritage	Scheduled Completion	2021					
Requestor	E Lucas	Departmental Priority	Priority II -SHOULD DO					
Account Number	04-456-8410/8420 F&F 8431	Departmental Ranking	2 Important					
Project Description and Location:								
2020-21: Storage, Furniture, Fixtures (Shelving, Track cabinets, fire safe cabinets, ect). Dependent upon what is not purchased during 2019-20 capital project \$175,000								
Project Justification and Relationship to Town Board Goals and Master Plans:								
Town Mission & Vision, Infrastructure, Quality of Life, Small Town Feel								
Project Costs/Year		2020	2021	2022	2023	2024	LT Projects	Total
Engineering/Planning								-
Construction		85,000	85,000					170,000
Contingency								-
Other:								-
Total:	-	85,000	85,000	-	-	-	-	170,000
Funding Sources								
CIF - Sales & Use Tax		85,000	85,000					170,000
								-
Total	-	85,000	85,000	-	-	-	-	170,000

Project Name	Railroad Crossing Improvements	Scheduled Start	2020					
Department/Division	Pub Works/Streets	Scheduled Completion	Ongoing					
Requestor	T Walker	Departmental Priority	Priority II -SHOULD DO					
Account Number	04-429-8445-000	Departmental Ranking	2 Important					
Project Description and Location:								
2020 - Oklahoma Hill (\$80,000) 2021 - Eastman Park by MCC (\$50,000) 2022 - Crossroads & 257 (\$60,000) 2023 - CR15 & N. Hwy 34 (\$50,000)								
Project Justification and Relationship to Town Board Goals and Master Plans:								
Project Costs/Year		2020	2021	2022	2023	2024	LT Projects	Total
Property Acquisition								-
Engineering/Planning								-
Construction								-
Contingency								-
Other:		80,000	50,000	60,000	50,000			240,000
Total:	-	80,000	50,000	60,000	50,000	-	-	240,000
Funding Sources								
Sales & Use Tax		80,000	50,000	60,000	50,000			240,000
								-
								-
Total	-	80,000	50,000	60,000	50,000	-	-	240,000

Financial Plan

Project Name	CP Eastman Park	Scheduled Start	2018
Department/Division	Parks & Recreation / Parks & Open Space	Scheduled Completion	2030
Requestor	E Lucas	Departmental Priority	Priority III -COULD DO
Account Number	04-454-8412-470, 02-454-8430-470	Departmental Ranking	3 Important / but could wait

Project Description and Location:

2020 Sewage Grinder Pump \$70,000
 2021 Water Fountain to Dog Park / Widen sidewalk to 10ft \$60,000 (04-454-8412-470)
 2021 Skate Park Replacement (non-concrete portion) \$300,000 (02-454-8412-470)
 2021 Infrastructure investment \$75,000 (04-454-8412-470)
 2022 Engineering / Planning Document for Grading of fields \$30,000 (04-454-8412-470)
 2022 Playground Replacement \$300,000 (02-454-8430-470)
 2023 Field Five Regrade out of Flood Waters \$300,000 (04-454-8412-470)
 2034 Restroom Concessions Replacement
 2030 Pond Pump house / Irrigation (Cost Unknown)
 Items on Long Term Consideration: Parking land acquisition (see riverwalk)

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

Town Mission & Vision, Infrastructure, Quality of Life, Safety, Small Town Feel

Project Costs/Year	2020	2021	2022	2023	2024	LT Projects	Total
Property Acquisition							-
Engineering/Planning			30,000				30,000
Construction	70,000	135,000	600,000	300,000		3,000,000	4,105,000
Contingency							-
Other:							-
Total:	-	70,000	135,000	630,000	300,000	-	4,135,000
Funding Sources							
Sales & Use Tax	70,000	135,000					205,000
							-
Total	-	70,000	135,000	-	-	-	205,000

Project Name	Regional Bus Stop Installation	Scheduled Start	2020
Department/Division	Planning	Scheduled Completion	2020
Requestor	S Ballstadt	Departmental Priority	Priority I -MUST DO
Account Number	04-419-8420-000	Departmental Ranking	2 Important

Project Description and Location:

Installation of bus stop shelters(6) or benches(6) plus concrete pads(6) in support of new regional bus service from Greeley to Fort Collins. May need to construct stop access iaw ADA regs.

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

Project Costs/Year	2020	2021	2022	2023	2024	LT Projects	Total
Construction	75,000						75,000
Contingency							-
Other:							-
Total:	-	75,000	-	-	-	-	75,000
Funding Sources							
Sales & Use Tax	75,000	-					75,000
							-
Total	-	75,000	-	-	-	-	75,000

Financial Plan

Project Name	CR15 Multiuse Path Construction	Scheduled Start	2020
Department/Division	Planning	Scheduled Completion	2020
Requestor	S Ballstadt	Departmental Priority	Priority II -SHOULD DO
Account Number	04-419-8445-000	Departmental Ranking	2 Important

Project Description and Location:

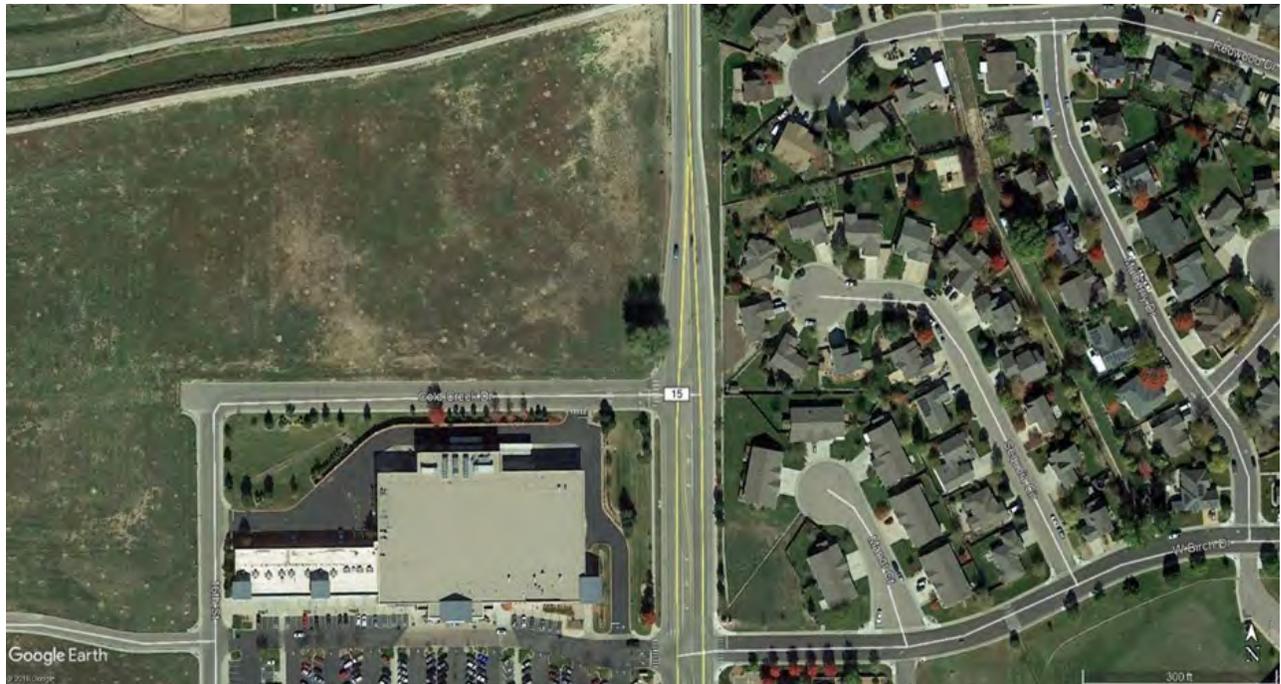
Town Board Directed Quick Win Project - CR15 Multiuse Path Construction

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

This project would fill in the gap in the pedestrian and bicycle network on the west side of CR 15 between Cold Creek Drive and the #2 Ditch Trail. A 10-foot wide multiuse path would be constructed along the length of the gap.

Project Costs/Year	2020	2021	2022	2023	2024	LT Projects	Total
Property Acquisition							-
Engineering/Planning	10,000						10,000
Construction	50,000						50,000
Contingency	5,000						5,000
Other:							-
Total:	-	65,000	-	-	-	-	65,000

Funding Sources	2020	2021	2022	2023	2024	LT Projects	Total
Sales & Use Tax	65,000	-					65,000
							-
Total	-	65,000	-	-	-	-	65,000



Financial Plan

Project Name	Re-model of Police Facility	Scheduled Start	2020					
Department/Division	Police	Scheduled Completion	2020					
Requestor	Chief Klimek	Departmental Priority	Priority I -MUST DO					
Account Number	04-421-8420-000	Departmental Ranking	2 Important					
Project Description and Location:								
Remodel current building to provide adequate work space for staff								
Project Justification and Relationship to Town Board Goals and Master Plans:								
Remodel current patrol work area. Reduce the size of the current center island and add work desks. Remodel current administrative area. Redesign current working area to accommodate CSO's work space. Their present work area is needed for other uses.								
		2020	2021	2022	2023	2024	LT Projects	Total
Project Costs/Year								
Construction		50,000						50,000
Contingency								-
Other:								-
Total:	-	50,000	-	-	-	-	-	50,000
Funding Sources								
Sales & Use Tax		50,000	-					50,000
								-
Total	-	50,000	-	-	-	-	-	50,000

Project Name	Northern Integrated Supply Project (NISP)	Scheduled Start	2004					
Department/Division	Engineering - Water Resources	Scheduled Completion	2028					
Requestor	J Thornhill	Departmental Priority	Priority II -SHOULD DO					
Account Number	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.								
2020 work plan: Completion of Record of Decision, Larimer County IGA, Glade Conveyance and materials/stability analysis, Mitigation Planning, Financial Planning, Galeton Unit Water Secure Program, Land and Right of Way purchases, Legal								
Project Justification and Relationship to Town Board Goals and Master Plans:								
As part of the Water Master Plan, this project will meet the water demands for future residents of Windsor.								
		2020	2021	2022	2023	2024	LT Projects	Total
Project Costs/Year								
Property Acquisition								-
Engineering/Planning								-
Construction		2,425,000	1,180,146	1,682,110	1,645,133	1,412,539	92,455,351	100,800,279
Contingency								-
Other:								-
Total:	-	2,425,000	1,180,146	1,682,110	1,645,133	1,412,539	92,455,351	100,800,279
Funding Sources								
Water PIF								-
User Fees								-
Financing								-
Total	-	-	-	-	-	-	-	-

Financial Plan

Project Name	Water Line Replacement	Scheduled Start	2020
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:

2020 – Cottonwood Drive & Cyprus Court

2021 – Chestnut Street: 1st Street to Hwy . 257 (Designing 7th Street: Walnut Street to Windsor Lake)

2022 – 7th Street: Walnut Street to Windsor Lake (Designing 24” Replacement: WCR 13 to LCR 3)

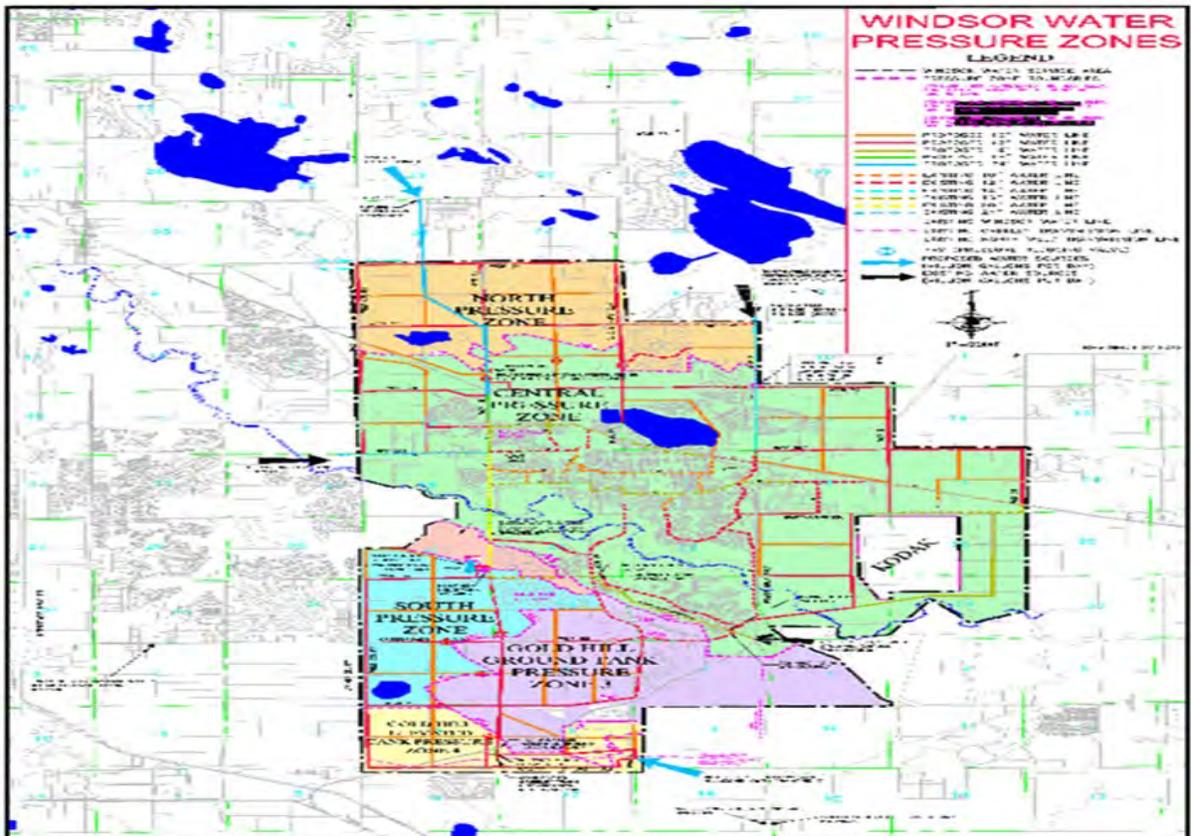
2023 – 24” Replacement (WCR 13 to LCR 3)

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		2020	2021	2022	2023	2024	LT Projects	Total
Construction								-
Contingency								-
Other:		550,000	660,000	900,000	1,500,000		600,000	4,210,000
Total:		-	550,000	660,000	900,000	1,500,000	-	4,210,000
Funding Sources								
Monthly Rates		550,000	660,000	900,000	1,500,000	-	600,000	4,210,000
								-
Total		-	550,000	660,000	900,000	1,500,000	-	4,210,000



Financial Plan

Project Name	Town Potable Water System Model Update	Scheduled Start	2020
Department/Division	Engineering / Water	Scheduled Completion	2020
Requestor	Omar Herrera	Departmental Priority	Priority II -SHOULD DO
Account Number	06-471-6267-000	Departmental Ranking	2 Important

Project Description and Location:

Given all the current and projected growth within the Town of Windsor it is time to reevaluate the Town's potable water system model. This project will seek to update the old 2001 computer water model and identify any potential improvement needs within the current system.

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

The Town's current computer model of the entire potable water system is outdated. The last update was back in 2001.

Project Costs/Year	2020	2021	2022	2023	2024	LT Projects	Total
Property Acquisition							-
Engineering/Planning	75,000						75,000
Construction							-
Contingency	15,000						15,000
Other:							-
Total:	-	90,000	-	-	-	-	90,000

Funding Sources	2020	2021	2022	2023	2024	LT Projects	Total
Sales & Use Tax	90,000	-					90,000
							-
Total	-	90,000	-	-	-	-	90,000

Project Name	SCADA	Scheduled Start	2020
Department/Division	Public Works	Scheduled Completion	2020
Requestor	T Walker / C Millington	Departmental Priority	Priority I -MUST DO
Account Number	06-471-8440-000	Departmental Ranking	1 Critical

Project Description and Location:

Three SCADA systems are running on outdated technology and with no security. The systems are located at Waste Water, Public Works, and Parks.

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

Three SCADA systems are running on outdated technology and with no security. We must replace these systems with current, secured technology.

Project Costs/Year	2020	2021	2022	2023	2024	LT Projects	Total
Engineering/Planning							-
Construction							-
Other:	55,000						55,000
Total:	-	55,000	-	-	-	-	55,000

Funding Sources	2020	2021	2022	2023	2024	LT Projects	Total
Transfer to IT	55,000	-					55,000
							-
Total	-	55,000	-	-	-	-	55,000

Financial Plan

Project Name	Non-Potable Water	Scheduled Start	2018					
Department/Division	Parks, Recreation / Parks & Open Space	Scheduled Completion	2021					
Requestor	E Lucas	Departmental Priority	Priority I -MUST DO					
Account Number	04-454-8412-461/463	Departmental Ranking	1 Critical					
Project Description and Location:								
"Requirements of change of use case (legal obligations) and necessary development. MS = measuring structure per master plan. 2020 Placeholder for Audit Results (\$50,000) annually next 3 years. Parks being audited are Boardwalk, Eastman, Chimney, Main, Poudre Heights and Northen Lights 2021 Deferred to coincide with Main Park Irrigation Renovation (2021) per NP Master Plan Construct \$30,000 (04-454-8412-461)								
Project Justification and Relationship to Town Board Goals and Master Plans:								
Town Mission & Vision, Infrastructure,								
Project Costs/Year		2020	2021	2022	2023	2024	LT Projects	Total
Engineering/Planning								-
Construction		50,000	80,000	50,000				180,000
Contingency								-
Other:								-
Total:		50,000	80,000	50,000	-	-	-	180,000
Funding Sources								
Water Fund / Non-Potable		50,000	50,000	50,000				150,000
CIF - Sales & Use Tax			30,000					30,000
								-
Total		50,000	80,000	50,000	-	-	-	180,000

Project Name	Water Line Oversizing	Scheduled Start	2019						
Department/Division	Engineering	Scheduled Completion	ongoing						
Requestor	Doug Roth	Departmental Priority	Priority I -MUST DO						
Account Number	06-471-8452-000	Departmental Ranking	1 Critical						
Project Description and Location:									
Reimburse anyone who oversizes a water main at the request of the Town in order to provide water to future growth areas. 2019 Harmony Gardens water oversizing (\$35,121) 2020 Poudre Heights 3rd Filing water oversizing (\$30,000) 2021 Poudre Heights 3rd Filing water oversizing (\$20,000) 2022 Poudre Heights 3rd Filing water oversizing (\$20,000)									
Project Justification and Relationship to Town Board Goals and Master Plans:									
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.									
Project Costs/Year	Projected	2019	2020	2021	2022	2023	2024	LT Projects	Total
Property Acquisition									-
Engineering/Planning									-
Construction		35,121	30,000	20,000	20,000				105,121
Other:									-
Total:		35,121	30,000	20,000	20,000	-	-	-	105,121
Funding Sources									
Impact Fees		35,121	30,000	20,000	20,000	-			105,121
									-
Total		35,121	30,000	20,000	20,000	-	-	-	105,121

Financial Plan

Project Name	Sewer Line Oversizing	Scheduled Start	2020
Department/Division	Engineering	Scheduled Completion	ongoing
Requestor	Doug Roth	Departmental Priority	Priority I -MUST DO
Account Number	07-481-8452-000	Departmental Ranking	1 Critical

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.

2020 Poudre Heights 3rd 27" sewerline oversizing Ph 1 (\$1,000,000)
 2021 Poudre Heights 3rd 27" sewerline oversizing Ph 2 (\$220,000)
 2022 Poudre Heights 3rd 27" sewerline oversizing Ph 3 (\$275,000)

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.

	projected							
Project Costs/Year	2019	2020	2021	2022	2023	2024	LT Projects	Total
Engineering/Planning								-
Construction		850,000	200,000	250,000				1,300,000
Contingency		150,000	20,000	25,000				195,000
Other:								-
Total:	-	1,000,000	220,000	275,000	-	-	-	1,495,000
Funding Sources								
Impact Fees	-	1,000,000	220,000	275,000	-	-	-	1,495,000
								-
Total	-	1,000,000	220,000	275,000	-	-	-	1,495,000

Project Name	Sewer Plant Modifications	Scheduled Start	2020
Department/Division	Public Works/ Sewer System	Scheduled Completion	2024
Requestor	T Walker	Departmental Priority	Priority II -SHOULD DO
Account Number	07-481-8457-000	Departmental Ranking	2 Important

Project Description and Location:

Sewer Plant modifications - Biosolids handling improvements. Design work to begin in 2020.

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

Project Costs/Year		2020	2021	2022	2023	2024	LT Projects	Total
Property Acquisition								-
Engineering/Planning		900,000						900,000
Construction			3,500,000	3,500,000				7,000,000
Contingency								-
Total:	-	900,000	3,500,000	3,500,000	-	-	-	7,900,000
Funding Sources								
Sewer PIF		900,000	3,500,000	3,500,000				7,900,000
								-
Total	-	900,000	3,500,000	3,500,000	-	-	-	7,900,000

Financial Plan

Project Name	Sewer Interceptor - North Extension easements	Scheduled Start	2020
Department/Division	Engineering	Scheduled Completion	2020
Requestor	D Wagner	Departmental Priority	Priority II -SHOULD DO
Account Number	07-481-8453	Departmental Ranking	2 Important

Project Description and Location:

Acquire easements for a Sewer interceptor starting in Greenspire Subdivision northwest to Hwy. 257; north along Hwy 257 to WCR 72; northeast along Springer Canal; then north and northwest to intersection of Hwy 257 and Harmony Rd. The lower 1 mile section of sewer will provide future service to all of the northern part of Windsor's Growth Management and Sewer Service Area. The upper 2 mile section provides service to the northern most part of the Growth Management Area and part of Severance's Growth Management Area that is east of Hwy. 257 on both sides of Harmony Road. The first user of the sewer will probably be the Tacinca Development.

Wintac property: perm. easement = 5.2 ac X \$11,500/ac X 50% = \$29,900; temp. easement = 7.8 ac X \$11,500 X 15% = \$13,455

church property: perm. easement = 1.2 ac X \$11,500/ac X 50% = \$6,900; temp. easement = 1.8 ac X \$11,500 X 15% = \$3,105

Humphrey property: perm. easement = 7.1 ac X \$11,500/ac X 50% = \$40,825; temp. easement = 10.7 ac X \$11,500 X 15% = \$18,458

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

	2020	2021	2022	2023	2024	LT Projects	Total
Project Costs/Year							
Property Acquisition	255,628						255,628
Engineering/Planning							-
Other:							-
Total:	- 255,628	-	-	-	-	-	255,628
Funding Sources							
Impact Fees	255,628	-					255,628
							-
Total	- 255,628	-	-	-	-	-	255,628

Financial Plan

Project Name	Sewer Line Rehab	Scheduled Start	2020
Department/Division	Public Works/ Sewer System	Scheduled Completion	Ongoing
Requestor	T Walker	Departmental Priority	Priority II -SHOULD DO
Account Number	07-481-8457000	Departmental Ranking	2 Important

Project Description and Location:

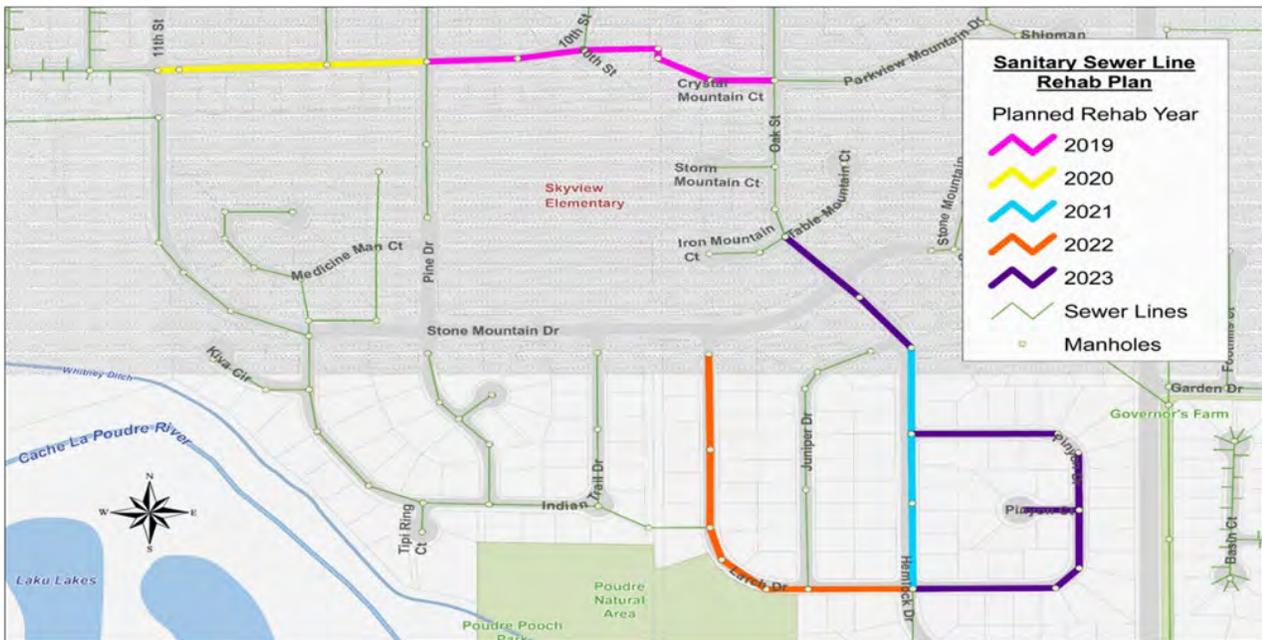
2020 - Larch Drive S2 MH 159 to S2 MH 146 from Stone Mtn. Dr. to Hemlock Dr.
 2021 - Oak and Hemlock S2 MH 60 to S2 MH 149 from Juniper to Table Mtn Ct, Pinyon Dr. S2 MH 148 to S2 MH 137 S2 MH 136 to S2 MH 146 to S2 MH 143
 2022 - Hemlock Street - S2 MH 146 - S MH 149, 900 ft. Clay
 2023 - Iron Mtn Ct - S2 MH 49 - S2 MH 60 Table Mtn S2 MH 60 - Juniper S2 MH 50 - MH 154
 2024 - Juniper Dr S2 MH 150 to S2 MH 154 from Conifer Ct S2 to MH 129 + S2 MH 132 + S2 MH 134 + S3 MH9

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	2020	2021	2022	2023	2024	LT Projects	Total	
Construction							-	
Contingency							-	
Other:	91,860	78,130	94,000	95,000	85,000		443,990	
Total:	-	91,860	78,130	94,000	95,000	85,000	-	443,990

Funding Sources	2020	2021	2022	2023	2024	LT Projects	Total	
Monthly user fees	91,860	78,130	94,000	95,000	85,000		443,990	
							-	
Total	-	91,860	78,130	94,000	95,000	85,000	-	443,990



Financial Plan

Project Name	Manhole Rehab	Scheduled Start	5/1/2020
Department/Division	Public Works / Sewer System	Scheduled Completion	12/31/2020
Requestor	T Walker	Departmental Priority	Priority II -SHOULD DO
Account Number	07-481-8457-000	Departmental Ranking	2 Important

Project Description and Location:

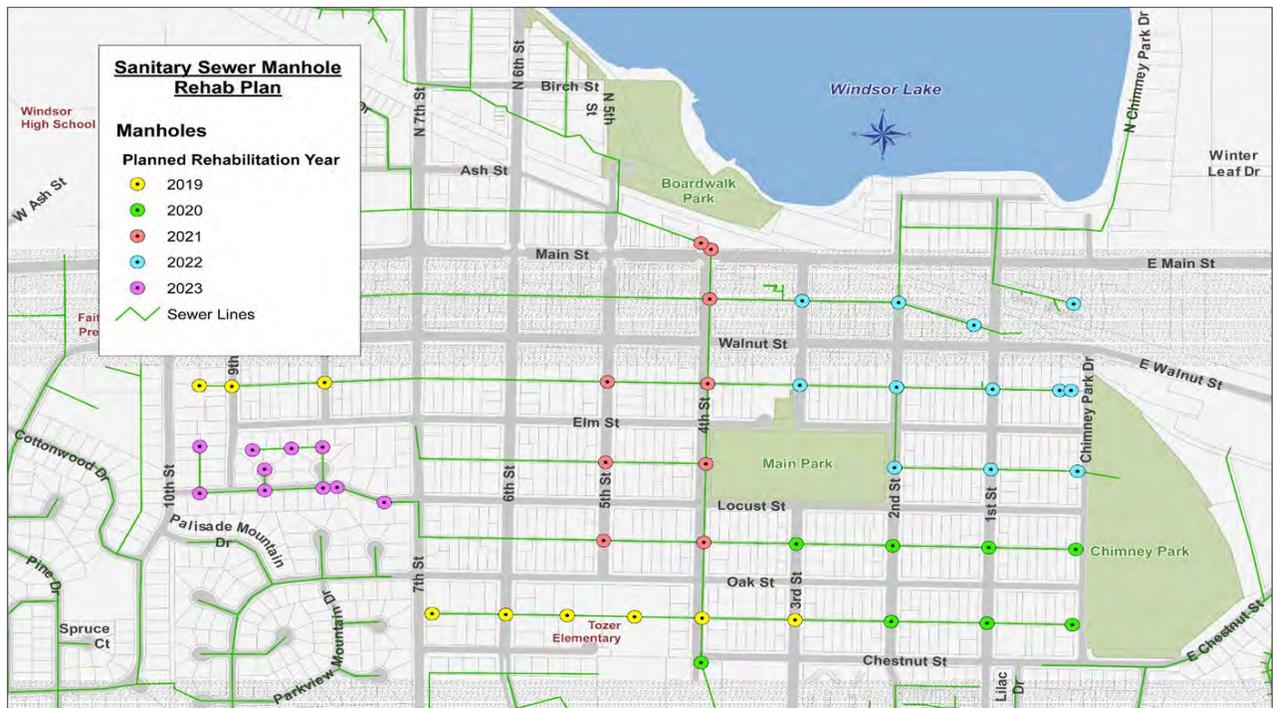
2020 - 11 Manholes - Between Walnut St. and Oak St. / 3rd St. and Chimney Park Dr.
 2021 - 10 Manholes - Between Elm and Locust and 8th and 10th
 2022 - 10 Manholes - Between Main Street and Oak Street / Between 6th St and 8th Street
 2023 - 6 Manholes - Between Main and Ash and 2nd and North Chimney Park Drive
 2024 - 9 Manholes - Between 6th St & 7th Street and Walnut St and Oak Street

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	2020	2021	2022	2023	2024	LT Projects	Total
Construction							-
Contingency							-
Other:	40,000	40,000	16,000	50,000	22,000		168,000
Total:	-	40,000	40,000	16,000	50,000	22,000	168,000

Funding Sources	2020	2021	2022	2023	2024	LT Projects	Total
Monthly User Fees	40,000	40,000	16,000	50,000	22,000		168,000
							-
Total	-	40,000	40,000	16,000	50,000	22,000	168,000



Financial Plan

Project Name	Chestnut St. to Eastman Park Dr. Drainage Imp.	Scheduled Start	2018
Department/Division	Engineering	Scheduled Completion	2021
Requestor	Doug Roth	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 2-3 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 stomline from Folkstone Park to Eastman Park Dr.

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							LT Projects	Project Total
	2019	2020	2021	2022	2023	2024			
Property Acquisition		30,000							30,000
Engineering/Planning	115,531								115,531
Construction	-	2,118,000		1,370,000					3,488,000
Contingency		211,800		205,000					416,800
Other:									-
Total:	115,531	2,359,800	-	1,575,000	-	-	-	-	4,050,331

Funding Sources										
Impact Fees	115,531	2,359,800	-	1,575,000	-	-	-	-	-	4,050,331
										-
Total	115,531	2,359,800	-	1,575,000	-	-	-	-	-	4,050,331



Financial Plan

Project Name	10th St. Drainage Improvements	Scheduled Start	2020
Department/Division	Engineering	Scheduled Completion	2023/2024
Requestor	Desa Blair	Departmental Priority	Priority II -SHOULD DO
Account Number	08-483-8458-000	Departmental Ranking	3 Important / but could wait

Project Description and Location:

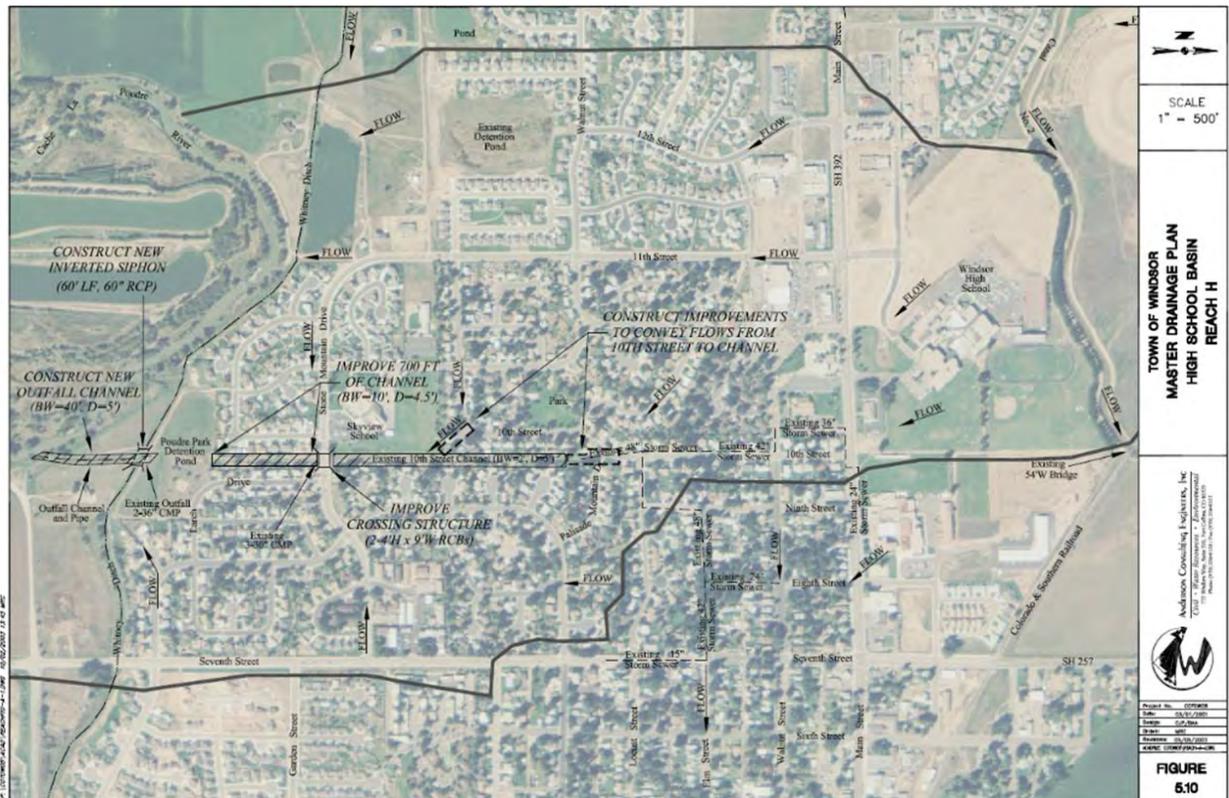
Improvements in the High School Basin are intended to alleviate the potential flooding problems in the vicinity of Stone Mountain Drive. The specific improvements to the High School Basin are presented on Figure 5.10. Specific project description is below.

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

Relationship to Town Board Goals: Develop Safe and Effective Infrastructure

Project Costs/Year	2020	2021	2022	2023	2024	LT Projects	Total
Property Acquisition							-
Engineering/Planning	62,550	20,850	9,000				92,400
Construction	104,550	118,150	51,000	294,000			567,700
Contingency	41,775	34,750	15,000	73,500			165,025
Other:							-
Total:	- 208,875	173,750	75,000	367,500	-	-	825,125

Funding Sources	2020	2021	2022	2023	2024	LT Projects	Total
Impact Fees	208,875	173,750					382,625
Total	- 208,875	173,750	-	-	-	-	382,625



Financial Plan

Project Name	Community Recreation Center Expansion	Scheduled Start	2018					
Department/Division	Parks & Recreation / Recreation	Scheduled Completion	2021					
Requestor	E Lucas	Departmental Priority	Priority I -MUST DO					
Account Number	04-490-8440-000, 21-493-8431-000	Departmental Ranking	2 Important					
Project Description and Location:								
Expansion ocured 2016. 2020-2021 Roof Top Unit Replacements \$70k each. One per year (04-490-8440-000) 2020 Kitchen Floor Replacement \$30,000 2020 Misc Items (evergreen baseboard replacements, entrance carpet replacement, activity pool play structure, pool caulking, locker bench replacements (\$41,000) 2021 - Locker replacement in current locker room. \$75k (21-493-8431-000)								
Project Justification and Relationship to Town Board Goals and Master Plans:								
Town Mission & Vision, Economic Sustainability & Vibrancy, Infrastructure, Quality of Life, Safety, Small Town Feel								
Project Costs/Year		2020	2021	2022	2023	2024	LT Projects	Total
Property Acquisition								-
Engineering/Planning								-
Construction		141,000	145,000					286,000
Contingency								-
Other:								-
Total:	-	141,000	145,000	-	-	-	-	286,000
Funding Sources								
CRC Ex Sales & Use Tax		141,000	145,000					286,000
								-
								-
Total	-	141,000	145,000	-	-	-	-	286,000

Financial Plan

Project Name	New & Replacement Vehicle Acquisitions	Scheduled Start	1/1/2020
Department/Division	Fleet Management	Scheduled Completion	12/31/2020
Requestor	T Walker	Departmental Priority	Priority I -MUST DO
Account Number	10-491-8432-000, 10-491-8440-000	Departmental Ranking	2 Important

Project Description and Location:

Replacement vehicles are handled within the operations and maintenance of the Fleet Fund. New vehicles are paid by transferring CIF funds to the Fleet Fund. Mill levy sets fleet budget, the current allocation is 1.75 mills.

2020 - Replacement of vehicles; Units 50,85,20,09,113,22,55,72,80

2021 - Replacement of vehicles: Units 07,27,88,91,92,30,08,87,93,65, & leasing for units 35,94,52,& 19

2022 - Replacement of vehicles: Units 103,108,11,13,02,03,102,47,58,67,68,114,62,17,04,120,121,61,10,79

2023 - Replacement of vehicles: Units 18,25,57,101,95,48,49,132,134,98,37,56,100,131,74,124,64,109,63, & leasing for units 35,94,52,& 19

2024 - Replacement of vehicles: Units 133,119,59,116,106,89,36,130,105,133,81,82,83

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

Project Costs/Year	2020	2021	2022	2023	2024	LT Projects	Total
Replacement Vehicles	\$ 300,000						\$ 300,000
							\$ -
New Vehicles / Equipment							\$ -
Sweeper	\$ 74,000						
light tower	\$ 8,000						
disc attach.	\$ 5,000						
seeder attach.	\$ 20,000						
claw attach.	\$ 16,000						
70 sander/p low	\$ 50,000						
prewet tanks	\$ 25,000						
fertilizer	\$ 14,000						
Dump T railer	\$ 9,000						
S650	\$ 45,000						\$ 45,000
Eq. trailer	\$ 5,000						\$ 5,000
Patrol units x 7	\$ 448,000						\$ 448,000
Electric Vehicle for Town Hall	\$ 36,000						\$ 36,000
Pickup - WWTP	\$ 45,000						\$ 45,000
							\$ -
Total:	\$ 1,100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 879,000
Funding Sources							
Transfer from CIF	\$ 755,000	\$ -					\$ 755,000
Fleet Allocations	\$ 300,000						\$ 300,000
Transfer from Sewer Fund	\$ 45,000						\$ 45,000
Total	\$ 1,100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,100,000

Financial Plan

Project Name	Security Tools	Scheduled Start	2020					
Department/Division	Information Technology	Scheduled Completion	2020					
Requestor	C Millington	Departmental Priority	Priority I -MUST DO					
Account Number	11-492-8440-000	Departmental Ranking	2 Important					
Project Description and Location:								
Upgrade our security management tools by adding and/or expanding tool sets. This was requested in 2019 and will be a continued cost in future years and we improve our IT security posture.								
Project Justification and Relationship to Town Board Goals and Master Plans:								
We currently have no way to evaluate or determine risks which is a serious concern. We have to balance updating technology with keeping information secure. Tools that help in with vulnerability management, security information and event management (SIEM), and data loss are critical to the Towns assets.								
Project Costs/Year		2020	2021	2022	2023	2024	LT Projects	Total
Engineering/Planning								-
Construction								-
Other:		60,000						60,000
Total:	-	60,000	-	-	-	-	-	60,000
Funding Sources								
Transfer to IT		60,000	-					60,000
								-
Total	-	60,000	-	-	-	-	-	60,000

Project Name	Website Replacement/Improvement	Scheduled Start	1/1/2020					
Department/Division	Information Technology	Scheduled Completion	5/31/2020					
Requestor	Kim Overholt	Departmental Priority	Priority I -MUST DO					
Account Number	11-492-8440-000	Departmental Ranking	1 Critical					
Project Description and Location:								
Replace existing website with a new technology and service that will be cloud-based. New sites for PD and CRC. Contract has been signed with vendor.								
Project Justification and Relationship to Town Board Goals and Master Plans:								
Security of personal information and improved public access to information is needed for our external website. We need to hire a Contractor Firm to replace CivicPlus software contract with an alternate website software that allows for increased security of information and improved public facing features to allow for easy access to information. We also need to hire internal staff to help facilitate questions and complete content migration as well as for the ongoing care and maintenance of the website once the Contractor Firm has completed work. Operating Budget Impact: We are currently operating without appropriate internal website support in place in both IT and Communications. We would need to hire these skillset as we don't currently have it on our team in								
Project Costs/Year		2020	2021	2022	2023	2024	LT Projects	Total
Engineering/Planning								-
Construction								-
Other:		60,000						60,000
Total:	-	60,000	-	-	-	-	-	60,000
Funding Sources								
Sales & Use Tax		60,000	-					60,000
								-
Total	-	60,000	-	-	-	-	-	60,000

Financial Plan

Project Name	Point to Point Fiber and WiFi	Scheduled Start	2020
Department/Division	Information Technology	Scheduled Completion	2020
Requestor	C Millington	Departmental Priority	Priority II -SHOULD DO
Account Number	11-492-8440-000	Departmental Ranking	3 Important / but could wait

Project Description and Location:

Expand Town fiber to Eastman Park and Waste Water Treatment Facility.

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

Expand Town fiber to Chimney Park and Waste Water Treatment Facility. Connectivity is an issue in these areas and prevents staff from being to get to work related items on the network. This would allow our staff to be able to access network resources which would increase their speed and ability to work. This would also allow for WiFi coverage in these areas to allow for work outside the building.

Project Costs/Year	2020	2021	2022	2023	2024	LT Projects	Total
Engineering/Planning							-
Construction							-
Other:	53,000						53,000
Total:	- 53,000	-	-	-	-	-	53,000
Funding Sources							
Transfer to IT	53,000	-					53,000
							-
Total	- 53,000	-	-	-	-	-	53,000

Project Name	Security Access Control	Scheduled Start	2020
Department/Division	Information Technology	Scheduled Completion	2020
Requestor	C Millington	Departmental Priority	Priority II -SHOULD DO
Account Number	11-492-8440-000	Departmental Ranking	1 Critical

Project Description and Location:

Expand security access control per the recommendations of the security assessment.

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

Expand security access control per the recommendations of the security assessment and needs to help reduce unwanted and/or malicious activity.

Project Costs/Year	2020	2021	2022	2023	2024	LT Projects	Total
Engineering/Planning							-
Construction							-
Other:	50,000						50,000
Total:	- 50,000	-	-	-	-	-	50,000
Funding Sources							
Transfer to IT	50,000	-					50,000
							-
Total	- 50,000	-	-	-	-	-	50,000

Financial Plan

Project Name	Resource X Software Application	Scheduled Start	2020					
Department/Division	Finance	Scheduled Completion	2020					
Requestor	Dean Moyer	Departmental Priority	Priority III -COULD DO					
Account Number	11-492-8440-000	Departmental Ranking	3 Important / but could wait					
Project Description and Location:								
Installation Resource X budgeting software.								
Project Justification and Relationship to Town Board Goals and Master Plans:								
ResourceX provides a data visualization and analytics application within the Program Budgeting software, to visually represent the cost of a service and the main drivers of those costs. The site is commonly referred to as the "Present Site" to support your organizations presentation of data, and exploration of resource reallocation and revenue generation opportunities.								
Project Costs/Year		2020	2021	2022	2023	2024	LT Projects	Total
Contingency								-
Other:		40,000						40,000
Total:	-	40,000	-	-	-	-	-	40,000
Funding Sources								
Transfer to IT		40,000						40,000
								-
								-
Total	-	40,000	-	-	-	-	-	40,000

Project Name	Business Analytics SW	Scheduled Start	2020					
Department/Division	Information Technology	Scheduled Completion	2020					
Requestor	C Millington	Departmental Priority	Priority II -SHOULD DO					
Account Number	11-492-8440-000	Departmental Ranking	3 Important / but could wait					
Project Description and Location:								
Business analytics software tool on the network for all divisions and departments to use. The tool will start small and incrementally grow as the town grows.								
Project Justification and Relationship to Town Board Goals and Master Plans:								
Multiple software applications are being used across all divisions and departments. Employing a business analytics software program will help combine information from the various software applications so that we can understand our true costs and expenditures in order to make better decisions about budget, staff, and business priorities.								
Project Costs/Year		2020	2021	2022	2023	2024	LT Projects	Total
Engineering/Planning								-
Construction								-
Other:		50,000						50,000
Total:	-	50,000	-	-	-	-	-	50,000
Funding Sources								
Transfer to IT		50,000	-					50,000
								-
Total	-	50,000	-	-	-	-	-	50,000

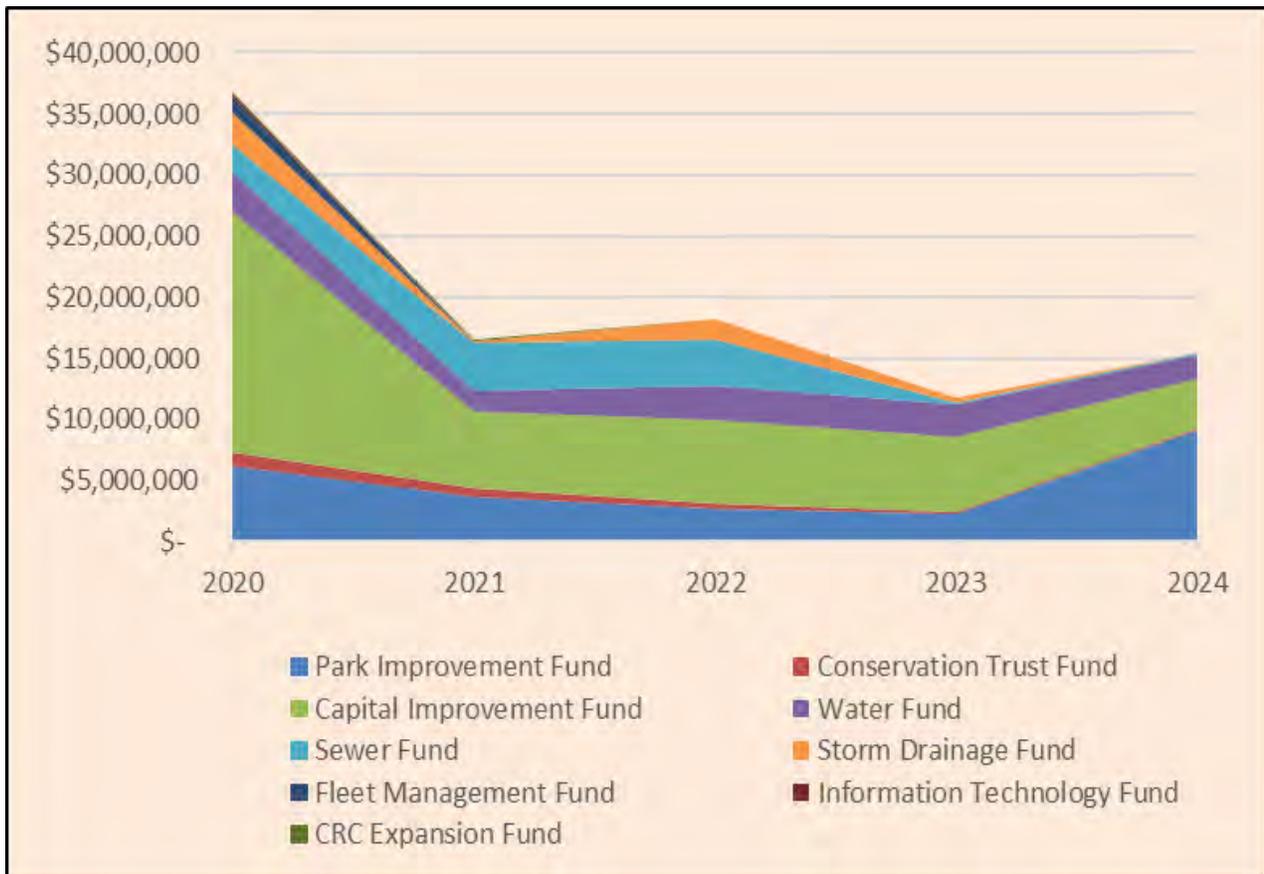
Financial Plan

Project Name	Springbrook Cloud Upgrade	Scheduled Start	2020					
Department/Division	Finance	Scheduled Completion	2020					
Requestor	Dean Moyer	Departmental Priority	Priority II -SHOULD DO					
Account Number	11-492-8440-000	Departmental Ranking	2 Important					
Project Description and Location:								
Upgrade Springbrook to the Cloud in order to provide residents with on-line sales tax payment option and automate data entry and payment receipts.								
Project Justification and Relationship to Town Board Goals and Master Plans:								
Will provide residents with on-line sales tax payment option. Will automate data entry procedure. Will automate payment receipt process.								
Project Costs/Year		2020	2021	2022	2023	2024	LT Projects	Total
Contingency								-
Other:		34,790						34,790
Total:	-	34,790	-	-	-	-	-	34,790
Funding Sources								
Sales Tax		34,790	-					34,790
								-
Total	-	34,790	-	-	-	-	-	34,790

CAPITAL IMPROVEMENT PROGRAM (CIP) 2020-2024

5-YEAR CAPITAL IMPROVEMENT PLAN – FUND EXPENDITURES

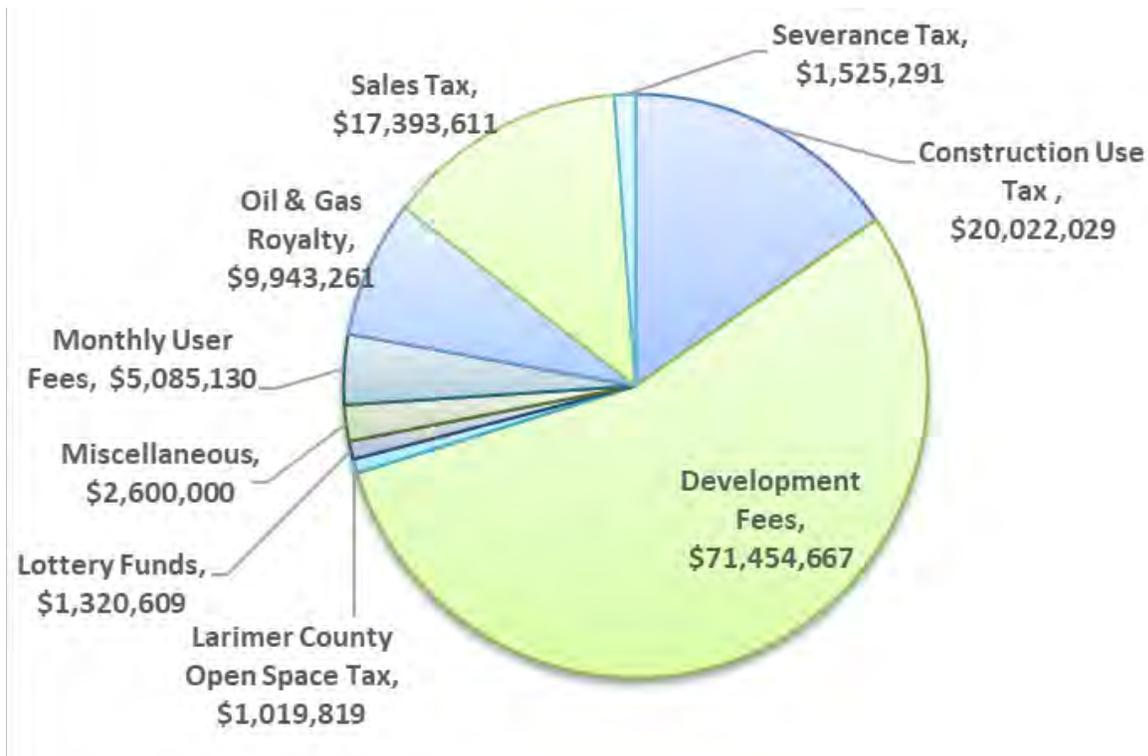
FUND	2020	2021	2022	2023	2024
Park Improvement Fund	\$ 6,231,920	\$3,744,000	\$2,673,080	\$2,330,000	\$9,189,000
Conservation Trust Fund	\$ 1,153,500	\$ 685,000	\$ 507,891	\$ 75,000	\$ 75,000
Capital Improvement Fund	\$19,666,218	\$6,272,772	\$6,853,451	\$6,235,131	\$4,058,256
Water Fund	\$ 3,214,500	\$1,685,146	\$2,702,110	\$2,645,133	\$2,012,539
Sewer Fund	\$ 2,287,488	\$3,838,130	\$3,885,000	\$ 145,000	\$ 107,000
Storm Drainage Fund	\$ 2,568,675	\$ 173,750	\$1,650,000	\$ 367,500	\$ -
Fleet Management Fund	\$ 1,275,000	\$ -	\$ -	\$ -	\$ -
Information Technology Fund	\$ 347,790	\$ -	\$ -	\$ -	\$ -
CRC Expansion Fund	\$ 141,000	\$ 145,000	\$ -	\$ -	\$ -



5-YEAR CAPITAL IMPROVEMENT PLAN – PROJECTED FUNDING

5-YEAR CIP FUNDING SOURCE	AMOUNT
Construction Use Tax	\$ 20,022,029
Development Fees	\$ 71,454,667
Larimer County Open Space Tax	\$ 1,019,819
Lottery Funds	\$ 1,320,609
Miscellaneous	\$ 2,600,000
Monthly User Fees	\$ 5,085,130
Oil & Gas Royalty	\$ 9,943,261
Sales Tax	\$ 17,393,611
Severance Tax	\$ 1,525,291
Anticipated CIP Funding	\$ 130,364,418

Note: Due to timing uncertainty, this chart excludes any bond funding that will most likely be required for the Northern Integrated Supply Project (NISP). Additionally, as conservative as funding was initially estimated, in the event of an economic downturn or bottoming of oil prices, much of the referenced CIP revenue would decrease. Currently, there is a \$34.1M cushion between estimated revenues and capital expenditures.



Financial Plan

2020 PROPOSED CAPITAL IMPROVEMENT PROGRAM (CIP) PROJECTS



	2020				
	Sales/Use Tax CIF	Quality of Life PIF/CTF	Traffic Impact Fees CIF	Total Utilities W/S/SD/NP	Total
PROJECTED BEGINNING BALANCE	\$ 5,623,106	\$ 13,407,829	\$ 6,804,791	\$ 23,867,117	\$ 49,702,843
REVENUE SOURCE:					
Development Fees		2,178,262	3,918,812	7,361,738	13,458,813
Monthly User Fees				1,274,301	1,274,301
3% Sales Tax (40% for CIF)	3,276,166				3,276,166
Construction Use Tax 3% CIF	3,771,241				3,771,241
Severance Tax	287,296				287,296
Oil & Gas Royalty	1,642,757			230,102	1,872,859
Lottery Funds		248,743			248,743
Larimer County Open Space Tax		192,088			192,088
Bonds/External Loans (NISP)					-
Miscellaneous (Grants, Interest, Contrib)	1,000,000	1,600,000			2,600,001
TOTAL REVENUE:	\$ 9,977,459	\$ 4,219,093	\$ 3,918,812	\$ 8,328,700	\$ 26,981,506
DEBT SERVICE / TRANSFERS:					
Debt Service (Police, Kern loans, NISP Bonds)	(145,080)			(399,738)	(544,818)
Sewer Fund Headworks Loan				(230,703)	(230,703)
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:	\$ (313,295)	\$ -	\$ -	\$ (760,704)	\$ (1,073,999)
CAPITAL PROJECTS:					
¹ Recreation / CRC	141,000				141,000
² Community Parks Dvpm / Improvement	170,000	5,855,420			6,025,420
³ Neighborhood Parks Dvpm / Improvement		110,000			110,000
⁴ Trails Projects	300,000	1,320,000			1,620,000
⁵ Art & Heritage Projects	385,000				385,000
⁶ Street Development	1,260,000		7,156,000		8,416,000
⁷ Street / Bridge / RR Crossing Maintenance	6,451,818				6,451,818
⁸ Public Facilities Repair / Replace / Improve	1,542,790				1,542,790
⁹ Water Construction / Oversizing / Mains				2,545,000	2,545,000
¹⁰ Water Line Replacements				605,000	605,000
¹¹ Water Rights Acquisition					-
¹² Non-Potable Construction / Replacement				50,000	50,000
¹³ Non-Potable Water Rights Acquisition					-
¹⁴ Sewer Construction / Oversizing / Mains				2,155,628	2,155,628
¹⁵ Sewer System Rehab				131,860	131,860
¹⁶ Storm Drainage Improvements/Replacements				2,568,675	2,568,675
TOTAL PROJECT COSTS:	\$ 10,250,608	\$ 7,285,420	\$ 7,156,000	\$ 8,056,163	\$ 32,748,191
Beginning Balance Plus Revenue	\$ 5,036,663	\$ 10,341,502	\$ 3,567,603	\$ (488,167)	\$ 42,862,159
Less Expenditures					

2021 PROPOSED CAPITAL IMPROVEMENT PROGRAM (CIP) PROJECTS

	2021				
	Sales/Use Tax CIF	Quality of Life PIF/CTF	Traffic Impact Fees CIF	Total Utilities W/S/SD/NP	Total
PROJECTED BEGINNING BALANCE	\$ 5,036,663	\$ 10,341,502	\$ 3,567,603	\$ (488,167)	\$ 42,862,159
REVENUE SOURCE:					
Development Fees		2,243,610	4,036,377	7,582,590	13,862,578
Monthly User Fees				1,331,694	1,331,694
3% Sales Tax (40% for CIF)	3,374,451				3,374,451
Construction Use Tax 3% CIF	3,884,378				3,884,378
Severance Tax	295,914				295,914
Oil & Gas Royalty	1,692,040			237,005	1,929,044
Lottery Funds		256,205			256,205
Larimer County Open Space Tax		197,850			197,850
Miscellaneous (Grants, Interest, Contrib)					-
TOTAL REVENUE:	\$ 9,246,783	\$ 2,697,666	\$ 4,036,377	\$ 8,597,725	\$ 25,132,115
DEBT SERVICE / TRANSFERS:					
Debt Service (Police, Kern loans, NISP Bonds)	(145,080)			(399,738)	(544,818)
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)
TOTAL MISCELLANEOUS:	\$ (210,913)	\$ -	\$ -	\$ (861,232)	\$ (1,072,145)
CAPITAL PROJECTS:					
¹ Recreation / CRC	145,000				145,000
² Community Parks Dvpm / Improvement	379,000	2,015,000			2,394,000
³ Neighborhood Parks Dvpm / Improvement	210,000	3,800,000			4,010,000
⁴ Trails Projects		445,000			445,000
⁵ Art & Heritage Projects	175,000				175,000
⁶ Street Development			634,000		634,000
⁷ Street / Bridge / RR Crossing Maintenance	2,963,772				2,963,772
⁸ Public Facilities Repair / Replace / Improve					-
⁹ Water Construction / Oversizing / Mains				1,200,146	1,200,146
¹⁰ Water Line Replacements				660,000	660,000
¹¹ Water Rights Acquisition					-
¹² Non-Potable Construction / Replacement				165,000	165,000
¹³ Non-Potable Water Rights Acquisition					-
¹⁴ Sewer Construction / Oversizing / Mains				3,720,000	3,720,000
¹⁵ Sewer System Rehab				118,130	118,130
¹⁶ Storm Drainage Improvements/Replacements				173,750	173,750
TOTAL PROJECT COSTS:	\$ 3,872,772	\$ 6,260,000	\$ 634,000	\$ 6,037,026	\$ 16,803,798
Beginning Balance Plus Revenue	\$ 10,199,761	\$ 6,779,167	\$ 6,969,980	\$ 1,211,300	\$ 50,118,330
Less Expenditures					

Financial Plan

2022 PROPOSED CAPITAL IMPROVEMENT PROGRAM (CIP) PROJECTS



	2022				
	Sales/Use Tax CIF	Quality of Life PIF/CTF	Traffic Impact Fees CIF	Total Utilities W/S/SD/NP	Total
PROJECTED BEGINNING BALANCE	\$ 10,199,761	\$ 6,779,167	\$ 6,969,980	\$ 1,211,300	\$ 50,118,330
REVENUE SOURCE:					
Development Fees		2,310,919	4,157,468	7,810,068	14,278,455
Monthly User Fees				1,580,171	1,580,171
3% Sales Tax (40% for CIF)	3,475,685				3,475,685
Construction Use Tax 3% CIF	4,000,909				4,000,909
Severance Tax	304,792				304,792
Oil & Gas Royalty	1,742,801			244,115	1,986,916
Lottery Funds		263,891			263,891
Larimer County Open Space Tax		203,786			203,786
Miscellaneous (Grants, Interest, Contrib)		-			-
TOTAL REVENUE:	\$ 9,524,187	\$ 2,778,596	\$ 4,157,468	\$ 9,064,183	\$ 26,094,604
DEBT SERVICE / TRANSFERS:					
Debt Service (Police, Kern loans, NISP Bonds)	(145,080)			(399,738)	(544,818)
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)	\$ -	\$ -	\$ (859,627)	\$ (1,070,540)
CAPITAL PROJECTS:					
¹ Recreation / CRC					-
² Community Parks Dvprmt / Improvement	655,000	560,000			1,215,000
³ Neighborhood Parks Dvprmt / Improvement		40,000			40,000
⁴ Trails Projects		507,891			507,891
⁵ Art & Heritage Projects	525,626				525,626
⁶ Street Development			2,050,000		2,050,000
⁷ Street / Bridge / RR Crossing Maintenance	3,058,185				3,058,185
⁸ Public Facilities Repair / Replace / Improve	40,000				40,000
⁹ Water Construction / Oversizing / Mains				1,702,110	1,702,110
¹⁰ Water Line Replacements				900,000	900,000
¹¹ Water Rights Acquisition					-
¹² Non-Potable Construction / Replacement				50,000	50,000
¹³ Non-Potable Water Rights Acquisition					-
¹⁴ Sewer Construction / Oversizing / Mains				3,775,000	3,775,000
¹⁵ Sewer System Rehab				110,000	110,000
¹⁶ Storm Drainage Improvements/Replacements				1,650,000	1,650,000
TOTAL PROJECT COSTS:	\$ 4,278,811	\$ 1,107,891	\$ 2,050,000	\$ 8,187,110	\$ 15,623,812
Beginning Balance Plus Revenue	\$ 15,234,223	\$ 8,449,872	\$ 9,077,448	\$ 1,228,746	\$ 59,518,582
Less Expenditures					



2023 PROPOSED CAPITAL IMPROVEMENT PROGRAM (CIP) PROJECTS

	2023				
	Sales/Use Tax CIF	Quality of Life PIF/CTF	Traffic Impact Fees CIF	Total Utilities W/S/SD/NP	Total
PROJECTED BEGINNING BALANCE	\$ 15,234,223	\$ 8,449,872	\$ 9,077,448	\$ 1,228,746	\$ 59,518,582
REVENUE SOURCE:					
Development Fees		2,380,246	4,282,192	8,044,370	14,706,808
Monthly User Fees				2,232,276	2,232,276
3% Sales Tax (40% for CIF)	3,579,955				3,579,955
Construction Use Tax 3% CIF	4,120,936				4,120,936
Severance Tax	313,936			-	313,936
Oil & Gas Royalty	1,795,085			251,438	2,046,523
Lottery Funds		271,808			271,808
Larimer County Open Space Tax		209,899			209,899
Miscellaneous (Grants, Interest, Contrib)		-			-
TOTAL REVENUE:	\$ 9,809,912	\$ 2,861,953	\$ 4,282,192	\$ 9,940,809	\$ 27,482,142
DEBT SERVICE / TRANSFERS:					
Debt Service (Police, Kern loans, NISP Bonds)	(145,080)			(399,738)	(544,818)
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)	\$ -	\$ -	\$ (864,080)	\$ (1,074,993)
CAPITAL PROJECTS:					
¹ Recreation / CRC					-
² Community Parks Dvpmnt / Improvement	570,000	1,400,000			1,970,000
³ Neighborhood Parks Dvpmnt / Improvement		760,000			760,000
⁴ Trails Projects		75,000			75,000
⁵ Art & Heritage Projects					-
⁶ Street Development			2,700,000		2,700,000
⁷ Street / Bridge / RR Crossing Maintenance	3,135,131				3,135,131
⁸ Public Facilities Repair / Replace / Improve					-
⁹ Water Construction / Oversizing / Mains				1,645,133	1,645,133
¹⁰ Water Line Replacements				1,500,000	1,500,000
¹¹ Water Rights Acquisition					-
¹² Non-Potable Construction / Replacement					-
¹³ Non-Potable Water Rights Acquisition					-
¹⁴ Sewer Construction / Oversizing / Mains					-
¹⁵ Sewer System Rehab				145,000	145,000
¹⁶ Storm Drainage Improvements/Replacements				367,500	367,500
TOTAL PROJECT COSTS:	\$ 3,705,131	\$ 2,235,000	\$ 2,700,000	\$ 3,657,633	\$ 12,297,764
Beginning Balance Plus Revenue Less Expenditures	\$ 21,128,091	\$ 9,076,826	\$ 10,659,640	\$ 6,647,841	\$ 73,627,968

2024 PROPOSED CAPITAL IMPROVEMENT PROGRAM (CIP) PROJECTS



	2024				
	Sales/Use Tax CIF	Quality of Life PIF/CTF	Traffic Impact Fees CIF	Total Utilities W/S/SD/NP	Total
PROJECTED BEGINNING BALANCE	\$ 21,128,091	\$ 9,076,826	\$ 10,659,640	\$ 6,647,841	\$ 73,627,968
REVENUE SOURCE:					
Development Fees		2,451,654	4,410,658	8,285,701	15,148,013
Monthly User Fees				2,256,895	2,256,895
3% Sales Tax (40% for CIF)	3,687,354				3,687,354
Construction Use Tax 3% CIF	4,244,565				4,244,565
Severance Tax	323,354				323,354
Oil & Gas Royalty	1,848,937			258,982	2,107,919
Lottery Funds		279,962			279,962
Larimer County Open Space Tax		216,196			216,196
Miscellaneous (Grants, Interest, Contrib)					1
TOTAL REVENUE:	\$ 10,104,210	\$ 2,947,812	\$ 4,410,658	\$ 10,196,683	\$ 28,264,258
DEBT SERVICE / TRANSFERS:					
Debt Service (Police, Kern loans, NISP Bonds)	(145,080)			(399,738)	
Sewer Fund Headworks Loan				(230,350)	
Water Fund I-25 Loan (CIF to WF)	(65,833)			65,833	
Water Non-Potable Fund (Kyger)				(298,478)	
TOTAL MISCELLANEOUS:	\$ (210,913)	\$ -	\$ -	\$ (862,733)	\$ -
CAPITAL PROJECTS:					
¹ Recreation / CRC					-
² Community Parks Dvpmt / Improvement	689,000				689,000
³ Neighborhood Parks Dvpmt / Improvement	400,000	8,100,000			8,500,000
⁴ Trails Projects		75,000			75,000
⁵ Art & Heritage Projects					-
⁶ Street Development					-
⁷ Street / Bridge / RR Crossing Maintenance	3,174,685				3,174,685
⁸ Public Facilities Repair / Replace / Improve	883,571				883,571
⁹ Water Construction / Oversizing / Mains				1,412,539	1,412,539
¹⁰ Water Line Replacements					-
¹¹ Water Rights Acquisition					-
¹² Non-Potable Construction / Replacement					-
¹³ Non-Potable Water Rights Acquisition					-
¹⁴ Sewer Construction / Oversizing / Mains					-
¹⁵ Sewer System Rehab				107,000	107,000
¹⁶ Storm Drainage Improvements/Replacements					-
TOTAL PROJECT COSTS:	\$ 5,147,256	\$ 8,175,000	\$ -	\$ 1,519,539	\$ 14,841,795
Beginning Balance Plus Revenue	\$ 25,874,132	\$ 3,849,638	\$ 15,070,298	\$ 14,462,252	\$ 87,050,431
Less Expenditures					

2020-2024 PROPOSED CAPITAL IMPROVEMENT PROGRAM (CIP) PROJECTS

	5 YEAR CAPITAL IMPROVEMENT PROGRAM 2020 - 2024				
	Sales/Use Tax CIF	Quality of Life PIF/CTF	Traffic Impact Fees CIF	Total Utilities W/S/SD/NP	Total
PROJECTED BEGINNING BALANCE	\$ 5,623,106	\$ 13,407,829	\$ 6,804,791	\$ 23,867,117	\$ 49,702,843
REVENUE SOURCE:					
Development Fees		11,564,691	20,805,507	39,084,468	71,454,667
Monthly User Fees				8,675,337	8,675,337
3% Sales Tax (40% for CIF)	17,393,611				17,393,611
Construction Use Tax 3% CIF	20,022,029				20,022,029
Cash in Lieu					-
Severance Tax	1,525,291				1,525,291
Oil & Gas Royalty	8,721,619			1,221,642	9,943,261
Lottery Funds		1,320,609			1,320,609
Larimer County Open Space Tax		1,019,819			1,019,819
Bonds/External Loans (NISP)					-
Miscellaneous (Grants, Interest, Contrib)	1,000,000	1,600,000			2,600,000
TOTAL REVENUE:	\$ 48,662,551	\$ 15,505,120	\$ 20,805,507	\$ 46,128,100	\$ 133,954,625
DEBT SERVICE / TRANSFERS:					
Debt Service (Police, Kern loans, NISP Bonds)	(725,400)			(1,998,691)	(2,724,091)
Sewer Fund Headworks Loan				(1,148,843)	(1,148,843)
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)	(102,382)			102,382	-
TOTAL MISCELLANEOUS:	\$ (1,156,947)	\$ -	\$ -	\$ (4,208,377)	\$ (5,365,324)
CAPITAL PROJECTS:					
¹ Recreation / CRC	286,000				286,000
² Community Parks Dvpm / Improvement	2,463,000	9,830,420			12,293,420
³ Neighborhood Parks Dvpm / Improvement	610,000	12,810,000			13,420,000
⁴ Trails Projects	300,000	2,422,891			2,722,891
⁵ Art & Heritage Projects	1,085,626				1,085,626
⁶ Street Development	1,260,000		12,540,000		13,800,000
⁷ Street / Bridge / RR Crossing Maintenance	18,783,591				18,783,591
⁸ Public Facilities Repair / Replace / Improve	2,466,361				2,466,361
⁹ Water Construction / Oversizing / Mains				8,504,928	8,504,928
¹⁰ Water Line Replacements				3,665,000	3,665,000
¹¹ Water Rights Acquisition					-
¹² Non-Potable Construction / Replacement				265,000	265,000
¹³ Non-Potable Water Rights Acquisition					-
¹⁴ Sewer Construction / Oversizing / Mains				9,650,628	9,650,628
¹⁵ Sewer System Rehab				611,990	611,990
¹⁶ Storm Drainage Improvements/Replacements				4,759,925	4,759,925
TOTAL PROJECT COSTS:	\$ 27,254,578	\$ 25,063,311	\$ 12,540,000	\$ 27,457,471	\$ 92,315,360
Beginning Balance Plus Revenue Less Expenditures	\$ 25,874,132	\$ 3,849,638	\$ 15,070,298	\$ 14,462,252	\$ 85,976,783

Financial Plan

2020-2024 CAPITAL IMPROVEMENT PLAN EXPENDITURES							
PROJECTS BY CATEGORY							
1-Recreation / CRC	Initial Funding Source	2020	2021	2022	2023	2024	Total 5yr CIP
Rooftop Unit Replacements	Sales & Use Tax	\$ 70,000	\$ 70,000				\$ 140,000
Kitchen Floor Replacement	Sales & Use Tax	30,000					30,000
Locker Room Bench Replacements	Sales & Use Tax	41,000					41,000
New Recreation Center - Design & Construction	Sales & Use Tax						0
	Subtotal	\$ 141,000	\$ 70,000	\$ -	\$ -	\$ -	\$ 211,000
Z-Community Parks Development	Initial Funding Source	2020	2021	2022	2023	2024	Total 5yr CIP
CP Diamond Valley Park - Buildout Contingency	Community Park Fees	\$ 4,000,000	\$ -	\$ -	\$ -	\$ -	\$ 4,000,000
CP Diamond Valley Park - Fixtures & Equipment	Community Park Fees	220,000					220,000
Phase 1 of Riverwalk and South Side Master Plan	Community Park Fees	1,501,920	0	2,608,080	1,140,000		5,250,000
CP Tacincala Park	Park & Trail Fees						0
CP Boarwalk Park	Park & Trail Fees		400,000		160,000		560,000
CP Labue	Park & Trail Fees					8,100,000	8,100,000
CP Chimney Park	Park & Trail Fees		700,000	500,000	100,000		1,300,000
	Subtotal	\$ 5,721,920	\$ 1,100,000	\$ 3,108,080	\$ 1,400,000	\$ 8,100,000	\$ 19,430,000
2-Community Parks Maintenance / Improvements	Initial Funding Source	2020	2021	2022	2023	2024	Total 5yr CIP
CP Main Park - Infrastructure Upgrades	Sales & Use Tax	\$ 100,000	\$ 244,000	\$ 25,000	\$ 270,000	\$ 689,000	\$ 1,328,000
CP Eastman Park - Sewage Grinder Pump	Sales & Use Tax	70,000	135,000	630,000	300,000		1,135,000
	Subtotal	\$ 170,000	\$ 379,000	\$ 655,000	\$ 570,000	\$ 689,000	\$ 2,463,000
3-Neighborhood Parks Development	Initial Funding Source	2020	2021	2022	2023	2024	Total 5yr CIP
Phase 1 of Riverwalk and South Side Master Plan	N/Hood Park Fees	\$ -	\$ -	\$ 40,000	\$ 760,000	\$ -	\$ 800,000
NP Harmony Ridge - Park Design & Construction	N/Hood Park Fees	100,000	1,200,000				1,300,000
NP Jacoby Farm Park - Cleanup & Security	N/Hood Park Fees	10,000	1,200,000				1,210,000
NP Fossil Creek	Park & Trail Fees						0
	Subtotal	\$ 110,000	\$ 2,400,000	\$ 40,000	\$ 760,000	\$ -	\$ 3,310,000
3-Neighborhood Parks Maintenance / Improvements	Initial Funding Source	2020	2021	2022	2023	2024	Total 5yr CIP
NP Wayne Miller	N/Hood Park Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NP Highland Meadows Park	N/Hood Park Fees		100,000				100,000
NP Coyote Gulch Park	N/Hood Park Fees						0
NP Aberdour Circle Park	N/Hood Park Fees						0
NP Northern Lights Park	N/Hood Park Fees						0
NP Bison Ridge Park	N/Hood Park Fees						0
NP Founders Green Park	N/Hood Park Fees		300,000				300,000
NP Covenant Park	N/Hood Park Fees					400,000	400,000
NP Windsor Village Park	N/Hood Park Fees		300,000				300,000
NP Village East Park	N/Hood Park Fees						0
NP Poudre Heights Park	Park & Trail Fees						0
NP Brunner Farm Park	Park & Trail Fees						0
NP Windsor West Park	Park & Trail Fees		300,000				300,000
	Subtotal	\$ -	\$ 1,000,000	\$ -	\$ -	\$ 400,000	\$ 1,400,000



Financial Plan

2020-2024 CAPITAL IMPROVEMENT PLAN EXPENDITURES							
PROJECTS BY CATEGORY (Continued)							
4-Trails & Open Space Projects	Initial Funding Source	2020	2021	2022	2023	2024	Total 5yr CIP
Kodak Watchable Wildlife Area - Archery Range Expansion	CO Parks & Wildlife	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Kodak Watchable Wildlife Area - Archery Range Expansion	Conservation Trust Fund	33,500	240,000				273,500
Windsor Trail System - Construction of #2 Connection	Conservation Trust Fund	800,000	370,000				1,170,000
Windsor Trail System - Pedestrian Bridge Construction	Sales & Use Tax	300,000					300,000
Windsor Trail System - Construction of Poudre South Side	L/County Open Space	300,000					300,000
Poudre Trail - Maintenance & Flood Resiliency	Conservation Trust Fund	220,000	75,000	507,891	75,000	75,000	952,891
OS Acquisition	Conservation Trust Fund		1,075,000				1,075,000
OS Kyger	Conservation Trust Fund						0
	Subtotal	\$ 1,753,500	\$ 1,760,000	\$ 507,891	\$ 75,000	\$ 75,000	\$ 4,171,391
5-Art & Heritage Projects	Initial Funding Source	2020	2021	2022	2023	2024	Total 5yr CIP
Town of Windsor Museum - Eaton House Conversion	Sales & Use Tax	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000
Museum Collections/Exhibits	Sales & Use Tax	85,000	85,000				170,000
Art & Heritage Center Elevator	Sales & Use Tax		90,000				90,000
Town of Windsor Museum Landscaping	Sales & Use Tax			525,266			525,266
	Subtotal	\$ 385,000	\$ 175,000	\$ 525,266	\$ -	\$ -	\$ 1,085,266
6-Street Development Projects	Initial Funding Source	2020	2021	2022	2023	2024	Total 5yr CIP
Street Oversizing LCR5 @ Ptarmigan 4th	Road Impact Fees	\$ 2,690,000	\$ -	\$ -	\$ -	\$ -	\$ 2,690,000
Street Oversizing LCR5 North of SH 392	Road Impact Fees	1,690,000					1,690,000
Street Oversizing Harmony Rd between LCR13 & LCR15	Road Impact Fees	1,565,000					1,565,000
Street Oversizing LCR5 at Fossil Creek Ranch	Road Impact Fees	1,061,000	363,000				1,424,000
Transportation Reserve	Sales & Use Tax	1,000,000					1,000,000
SH 392 Improvements - WCR 13 to 17th Street	Road Impact Fees	150,000	50,000	1,600,000			1,800,000
Traffic Signal - Crossroads Blvd. & New Liberty	Sales & Use Tax	695,000					695,000
Street Oversizing Harmony Rd between LCR13 & LCR15 - Medians	Sales & Use Tax	355,000					355,000
Street Oversizing LCR5 North of SH 392 - Medians	Sales & Use Tax	210,000					210,000
7th Street: Multimodal Corridor Improvements	Sales & Use Tax	1,250,000					1,250,000
Walnut Street Bikeway	Sales & Use Tax	625,000					625,000
SH 392 and 7th Street Intersection Multimodal Safety	Sales & Use Tax	325,000					325,000
Left Turn Treatment Analysis at CR 13 and SH 392	Sales & Use Tax	300,000					300,000
CR 17 and Riverplace Drive RRFB Determination	Sales & Use Tax	125,000					125,000
Sidewalk near King Soopers (Along CR15)	Sales & Use Tax	65,000					65,000
Eastman Park Corridor Study	Sales & Use Tax	150,000					150,000
Downtown Parking Study	Sales & Use Tax	70,000					70,000
E. Harmony Rd. Widening - WCR 15 to SH 257 - LT Project	Road Impact Fees		221,000	450,000	2,700,000		3,371,000
	Subtotal	\$ 12,326,000	\$ 634,000	\$ 2,050,000	\$ 2,700,000	\$ -	\$ 17,710,000
7-Street / Bridge / RR Crossing Maintenance Projects	Initial Funding Source	2020	2021	2022	2023	2024	Total 5yr CIP
Street Maintenance - Overlays	Sales & Use Tax	\$ 1,966,909	\$ 2,025,916	\$ 2,086,693	\$ 2,149,294	\$ 2,213,773	\$ 10,442,585
Street Maintenance - Sealcoating, Crack Sealing, Concrete Repl.	Sales & Use Tax	764,909	787,856	811,492	835,837	860,912	4,061,006
Pedestrian Crossing Treatments	Sales & Use Tax	100,000	100,000	100,000	100,000	100,000	500,000
Railroad Crossing Improvements	Sales & Use Tax	80,000	50,000	60,000	50,000		240,000
	Subtotal	\$ 2,911,818	\$ 2,963,772	\$ 3,058,185	\$ 3,135,131	\$ 3,174,685	\$ 15,243,591

Financial Plan

2020-2024 CAPITAL IMPROVEMENT PLAN EXPENDITURES							
PROJECTS BY CATEGORY (Continued)							
8-Public Facilities Repair / Replacement / Improvements	Initial Funding Source	2020	2021	2022	2023	2024	Total 5yr CIP
Town Hall Remodel & Security Upgrades	Sales & Use Tax	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000
Air Quality Monitoring	Sales & Use Tax	250,000					250,000
Cemetery Restoration / Improvements - Landscaping	Sales & Use Tax	100,000		40,000		883,571	1,023,571
Regional Bus Stop Installation	Sales & Use Tax	75,000					75,000
Re-model of Police Facility	Sales & Use Tax	50,000					50,000
Town Hall Remodel & Annex Construction	Sales & Use Tax						0
Central Irrigation Command	Sales & Use Tax		210,000				210,000
Poudre River Diversion	Sales & Use Tax						0
	Subtotal	\$ 975,000	\$ 210,000	\$ 40,000	\$ -	\$ 883,571	\$ 2,108,571
9-WATER Construction / Oversizing / Mains	Initial Funding Source	2020	2021	2022	2023	2024	Total 5yr CIP
SCADA	User Fees	\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ 55,000
Northern Integrated Supply Project (NISIP)	User Fees	2,425,000	1,180,146	1,682,110	1,645,133	1,412,539	8,344,928
Town Potable Water System Model Update	User Fees	90,000					90,000
Water Line Oversizing	User Fees	30,000	20,000	20,000			70,000
Regional Water Treatment Plant	User Fees						0
	Subtotal	\$ 2,600,000	\$ 1,200,146	\$ 1,702,110	\$ 1,645,133	\$ 1,412,539	\$ 8,559,928
10-WATER Line Replacement	Initial Funding Source	2020	2021	2022	2023	2024	Total 5yr CIP
Water Line Replacement	User Fees	\$ 550,000	\$ 660,000	\$ 900,000	\$ 1,500,000	\$ -	\$ 3,610,000
	Subtotal	\$ 550,000	\$ 660,000	\$ 900,000	\$ 1,500,000	\$ -	\$ 3,610,000
11-WATER Rights Acquisition	Initial Funding Source	2020	2021	2022	2023	2024	Total 5yr CIP
	Subtotal	0	0	0	0	0	0
12-13-NON-POTABLE WATER	Initial Funding Source	2020	2021	2022	2023	2024	Total 5yr CIP
Non-Potable Water	User Fees	\$ 50,000	\$ 80,000	\$ 50,000	\$ -	\$ -	\$ 180,000
Windsor Lake - North Shore Rip-Rap	User Fees		85,000				85,000
	Subtotal	\$ 50,000	\$ 165,000	\$ 50,000	\$ -	\$ -	\$ 265,000
14-SEWER Construction / Oversizing / Mains	Initial Funding Source	2020	2021	2022	2023	2024	Total 5yr CIP
Sewer Plant modifications - Biosolids handling improvements	User Fees	\$ 900,000	\$ 3,500,000	\$ 3,500,000	\$ -	\$ -	\$ 7,900,000
Sewer Line Oversizing	User Fees	1,000,000	220,000	275,000			1,495,000
Sewer Interceptor - North Extension easements	User Fees	255,628					255,628
	Subtotal	\$ 2,155,628	\$ 3,720,000	\$ 3,775,000	\$ -	\$ -	\$ 9,650,628
15-SEWER SYSTEM Rehab	Initial Funding Source	2020	2021	2022	2023	2024	Total 5yr CIP
Sewer Line Rehab	User Fees	\$ 91,860	\$ 78,130	\$ 94,000	\$ 95,000	\$ 85,000	\$ 443,990
Manhole Rehab	User Fees	40,000	40,000	16,000	50,000	22,000	168,000
	Subtotal	\$ 131,860	\$ 118,130	\$ 110,000	\$ 145,000	\$ 107,000	\$ 611,990
16-STORM DRAINAGE Improvements/Replacements	Initial Funding Source	2020	2021	2022	2023	2024	Total 5yr CIP
Chestnut St. to Eastman Park Dr. Drainage Imp.	Plant Investment Fees	\$ 2,359,800	\$ -	\$ 1,575,000	\$ -	\$ -	\$ 3,934,800
10th St. Drainage Improvements	Plant Investment Fees	208,875	173,750	75,000	367,500		825,125
Law Basin Master Plan Channel - Phase 1	Plant Investment Fees						0
Law Basin Master Plan Channel - Phase 3	Plant Investment Fees						0
Law Basin Master Plan Channel - Phase 2	Plant Investment Fees						0
	Subtotal	\$ 2,568,675	\$ 173,750	\$ 1,650,000	\$ 367,500	\$ -	\$ 4,759,925
	Sub-Total	\$ 32,550,401	\$ 16,728,798	\$ 18,171,532	\$ 12,297,764	\$ 14,841,795	\$ 94,590,290
NOT IN CIP (EQUIPMENT/VEHICLES)							
New & Replacement Vehicle Acquisitions	Sales & Use Tax	1,275,000					1,275,000
Miscellaneous Small Equipment - CIF	Sales & Use Tax	347,710					347,710
Security Tools	Sales & Use Tax	60,000					60,000
Website Replacement/Improvement	Sales & Use Tax	60,000					60,000
Point to Point Fiber and WIFI	Sales & Use Tax	53,000					53,000
Security Access Control	Sales & Use Tax	50,000					50,000
Business Analytics SW	Sales & Use Tax	50,000					50,000
Resource X Software Application	Sales & Use Tax	40,000					40,000
Springbrook Cloud Upgrade	Sales & Use Tax	34,790					34,790
TOTAL CIP		\$34,520,901	\$16,728,798	\$18,171,532	\$12,297,764	\$14,841,795	\$96,560,790



SUMMARIES AND ENDING FUND BALANCE ANALYSIS

TOWN OF WINDSOR				
REVENUE / EXPENDITURE AND BALANCES BY FUND SUMMARY				
		2018	2019	2020
		ACTUAL	PROJECTED	BUDGET
BEGINNING BALANCES				
	General Fund	11,026,447	13,182,802	14,559,785
	Park Improvement Fund	8,051,605	10,404,514	12,252,015
	Conservation Trust Fund	921,863	1,009,606	1,155,814
	Capital Improvement Fund	12,947,137	21,133,831	12,427,897
	Community / Rec Center Fund	709,302	631,556	614,739
	Water Fund	16,881,974	16,672,618	18,543,209
	Sewer Fund	10,037,713	11,997,444	13,685,763
	Storm Drainage Fund	1,705,346	2,960,427	4,481,637
	Community / Rec Center Expansion Fund	5,588,658	7,637,273	9,278,072
	Fleet Management Fund	276,043	157,381	(69,465)
	Information Technology Fund	103,380	33,399	33,356
	Windsor Building Authority Fund	145,563	333,786	344,580
	Facility Services Fund	10,041	67,506	111,601
	Economic Dev. Incentive Fund	162,122	185,550	0
BEGINNING BALANCE TOTALS		\$ 68,567,194	\$ 86,407,693	\$ 87,419,004
+ REVENUES				
	General Fund	19,601,072	21,984,130	25,430,369
	Park Improvement Fund	4,239,045	3,637,193	2,445,857
	Conservation Trust Fund	323,749	367,257	1,565,733
	Capital Improvement Fund	25,592,446	19,141,446	15,788,447
	Community / Rec Center Fund	1,205,599	1,683,712	1,448,309
	Water Fund	12,101,181	11,584,414	10,463,139
	Sewer Fund	8,678,675	5,247,732	4,588,955
	Storm Drainage Fund	3,223,387	2,411,535	2,320,911
	Community / Rec Center Expansion Fund	4,916,748	5,564,964	5,623,209
	Fleet Management Fund	1,564,011	1,670,878	1,994,879
	Information Technology Fund	1,259,800	2,305,817	2,532,739
	Windsor Building Authority Fund	290,225	155,874	292,459
	Facility Services Fund	919,231	507,768	827,360
	Economic Dev. Incentive Fund	28,916	354,000	354,000
	Total Revenue	83,944,085	76,616,721	75,676,366
= TOTAL FUNDS AVAILABLE		\$ 152,511,279	\$ 163,024,414	\$ 163,095,370
- EXPENDITURES				
	General Fund	17,444,717	20,607,147	23,967,428
	Park Improvement Fund	1,886,137	1,789,692	6,262,503
	Conservation Trust Fund	236,005	221,049	1,171,500
	Capital Improvement Fund	17,405,752	27,847,380	19,666,218
	Community / Rec Center Fund	1,283,344	1,700,529	1,716,655
	Water Fund	12,310,537	9,713,823	8,995,848
	Sewer Fund	6,718,944	3,559,413	4,853,983
	Storm Drainage Fund	1,968,306	890,325	3,107,813
	Community / Rec Center Expansion Fund	2,868,132	3,924,165	3,898,726
	Fleet Management Fund	1,682,674	1,897,724	1,920,879
	Information Technology Fund	1,329,781	2,305,859	2,532,740
	Windsor Building Authority Fund	102,002	145,080	290,160
	Facility Services Fund	861,766	463,672	825,741
	Economic Dev. Incentive Fund	5,488	288,916	354,000
	Total Expenditures	66,103,585	75,354,776	79,564,193
= ENDING BALANCES				
	General Fund	13,182,802	14,559,785	16,022,726
	Park Improvement Fund	10,404,514	12,252,015	8,435,369
	Conservation Trust Fund	1,009,606	1,155,814	1,550,047
	Capital Improvement Fund	21,133,831	12,427,897	8,550,126
	Community / Rec Center Fund	631,556	614,739	346,393
	Water Fund	16,672,618	18,543,209	20,010,500
	Sewer Fund	11,997,444	13,685,763	13,420,735
	Storm Drainage Fund	2,960,427	4,481,637	3,694,735
	Community / Rec Center Expansion Fund	7,637,273	9,278,072	11,002,555
	Fleet Management Fund	157,381	(69,465)	4,535
	Information Technology Fund	33,399	33,356	33,356
	Windsor Building Authority Fund	333,786	344,580	346,879
	Facility Services Fund	67,506	111,601	113,221
	Economic Dev. Incentive Fund	185,550	250,634	0
ENDING BALANCE TOTALS		\$86,407,694	\$87,669,638	\$83,531,178

Financial Plan

TOWN OF WINDSOR CONSOLIDATING FUND STATEMENT - ALL FUNDS 2020 BUDGET							
	2017 Actual	2018 Actual	2019 Projected	2020 Budget	2021 Planned	2022 Planned	2023 Planned
BEGINNING FUND BALANCES	\$ 66,091,016	\$ 68,566,314	\$ 86,407,693	\$ 87,419,004	\$ 83,531,178	\$ 95,110,051	\$106,075,520
REVENUE SUMMARY							
Budget as Adopted:							
Taxes	23,920,157	26,445,490	30,817,038	32,166,916	33,131,923	34,125,881	35,149,658
Licenses/Permits/Fines	701,106	2,928,646	1,607,564	2,377,314	2,448,633	2,522,092	2,597,755
Intergovernmental	1,383,131	1,780,145	1,396,486	1,927,815	1,985,649	2,045,219	2,106,576
Charges for Programs and Services	17,111,560	17,668,567	15,134,529	14,672,080	15,112,242	15,565,610	16,032,578
Impact and Plant Investment Fees	7,703,692	9,299,852	15,364,020	10,143,972	10,627,884	11,358,932	11,873,702
Grants	1,526,595	192,282	1,035,549	3,000,000	-	-	-
Earnings on Investments	702,057	1,101,176	749,915	1,069,866	1,311,285	1,252,968	1,426,651
Loan Proceeds	16,734,730						
Interfund Loans/Transfers and Other	977,835	2,180,832	9,221,427	10,244,403	10,551,735	10,868,287	11,194,336
Sale of Assets	29,000	351,638	1,039,559	74,000	-	-	-
Total Original Budget	\$ 70,789,863	\$ 61,948,627	\$ 76,366,087	\$ 75,676,366	\$ 75,169,353	\$ 77,738,989	\$ 80,381,255
Supplemental Operating Revenue	2,602,012						
Supplemental Capital Revenue (Final Acceptance of Infrastructure & Water Fees from Developers)	2,670,903	10,211,819	21,996,337				
Total Final Budget Revenues	\$ 86,274,598	\$ 83,944,965	\$ 76,366,087	\$ 75,676,366	\$ 75,169,353	\$ 77,738,989	\$ 80,381,255
RESOURCES AVAILABLE	\$152,365,614	\$ 152,511,279	\$ 162,773,781	\$163,095,370	\$158,700,531	\$172,849,040	\$186,456,775
EXPENDITURE SUMMARY							
Budget as Adopted:							
Personnel	12,696,233	13,963,297	16,602,337	19,605,064	20,585,317	21,614,583	22,695,312
Operation & Maintenance	14,664,024	15,693,150	22,830,139	13,476,572	13,880,869	14,297,295	14,726,214
Capital Outlay	26,046,682	8,585,237	25,078,952	34,520,911	16,803,798	18,171,532	12,297,764
Debt Service & Interfund Transfers	30,392,361	27,861,901	10,843,348	11,961,646	12,320,496	12,690,110	13,070,814
Total Original Budget	\$ 83,799,301	\$ 66,103,585	\$ 75,354,776	\$ 79,564,193	\$ 63,590,479	\$ 66,773,520	\$ 62,790,103
ENDING FUND BALANCES	\$ 68,566,314	\$ 86,407,693	\$ 87,419,004	\$ 83,531,178	\$ 95,110,051	\$106,075,520	\$123,666,671
Net Change in Fund Balance	\$ 2,475,298	\$ 17,841,380	\$ 1,011,311	\$ (3,887,827)	\$ 11,578,873	\$ 10,965,469	\$ 28,556,620

Infrastructure accepted from developers is reflected at costs detailed in the original development agreement. These do not reflect actual 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 2017 and 2018 totals.

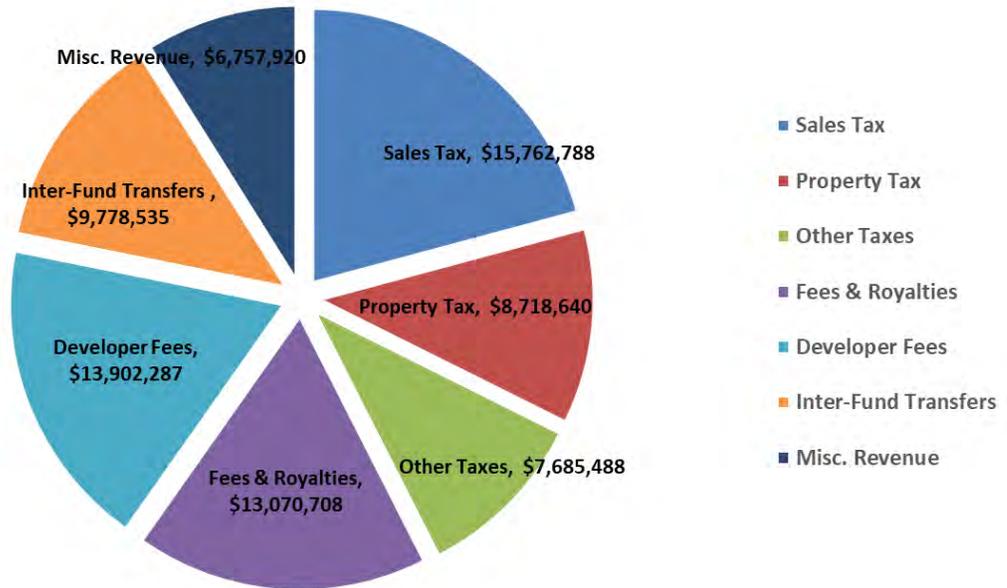
Fund balances are accumulated over time in various funds to provide for the construction of certain infrastructure and capital projects or to pay off debt. An example of such a project in 2017 was the Public Works Maintenance Facility for \$13.2 million paid from reserves. Again in 2019, the Town expects to complete the construction of a new Parks Maintenance Facility with a permanent museum collections storage and exhibit building for \$6.8 million coming primarily from reserves. Extensive street maintenance projects and large oversizing projects are budgeted in 2020, the majority of which are funded with Road Impact Fees.

REVENUE BY FUND	2020 BUDGET
General Fund	\$ 25,430,369
Park Improvement Fund	2,445,857
Conservation Trust Fund	1,565,733
Capital Improvement Fund	15,788,447
Community / Rec Center Fund	1,448,309
Water Fund	10,463,139
Sewer Fund	4,588,955
Storm Drainage Fund	2,320,911
Community / Rec Center Expansion Fund	5,623,209
Fleet Management Fund	1,994,879
Information Technology Fund	2,532,739
Windsor Building Authority Fund	292,459
Facility Services Fund	827,360
Economic Dev. Incentive Fund	354,000
TOTAL ANTICIPATED REVENUES	\$ 75,676,366

The primary sources of revenue in the 2020 Budget are taxes (43%) which include sales and use taxes and property taxes. Sales and use taxes are increasing modestly every year as a result of population growth and new construction. Property taxes have increased rapidly over the last few years due to the marked increase in assessed property valuations, particularly in Weld County because of the large-scale oil and gas operations occurring there.

Impact and Plant Investment Fees are the second largest revenue (18%). 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. Programs and Services is the third largest

revenue (14%). Growth in building and population places greater demand on utilities and other services, thus expanding this revenue base. These three sources account for 75% of the total revenue.



EXPENDITURE SUMMARY BY DIVISION

DIVISION	FUND TYPE					TOTAL DIVISION EXPENDITURES
	GENERAL	SPECIAL REVENUE	CAPITAL IMPROVEMENT	ENTERPRISE	INTERNAL SERVICES	
Town Clerk / Customer Service	\$ 922,775	\$ -	\$ 6,596	\$ -	\$ -	\$ 929,371
Mayor & Town Board	880,610		1,513,014			2,393,624
Municipal Court	22,441					22,441
Town Manager	378,333					378,333
Finance	1,048,668		514,586			1,563,254
Human Resources	681,173		6,596			687,769
Communications	440,482					440,482
Legal	576,784					576,784
Planning	1,179,827		458,192			1,638,019
Economic Development	765,971	354,000				1,119,971
Police	7,139,941		909,182			8,049,123
Recycling	113,628		28,000			141,628
Streets	2,072,335		14,406,818			16,479,153
Public Works	788,252					788,252
Engineering	1,046,443					1,046,443
Community Events	241,225					241,225
Cemetery	132,637		100,000			232,637
Forestry	470,824					470,824
Recreation	1,629,301		98,420			1,727,721
Aquatics	345,867		57,021			402,888
Open Space & Trails	372,349		6,596			378,945
Parks	1,747,873	7,434,003	443,000			9,624,876
Safety/Loss Control	124,884					124,884
Art & Heritage	519,960		416,200			936,160
Town Hall	324,844		500,000			824,844
Water System				7,952,849		7,952,849
Non-Potable Water System				1,042,999		1,042,999
Sewer Plant/System				4,853,983		4,853,983
Storm Drainage				3,107,813		3,107,813
Community Recreation Center		1,716,655				1,716,655
Fleet Management					1,920,879	1,920,879
Information Technology					2,532,740	2,532,740
CRC Expansion Fund		3,898,726				3,898,726
Windsor Building Authority					290,160	290,160
Facility Services/Custodial			201,997		825,741	1,027,738
TOTAL EXPENDITURES	\$ 23,967,428	\$ 13,403,384	\$ 19,666,218	\$ 16,957,643	\$ 5,569,520	\$ 79,564,193

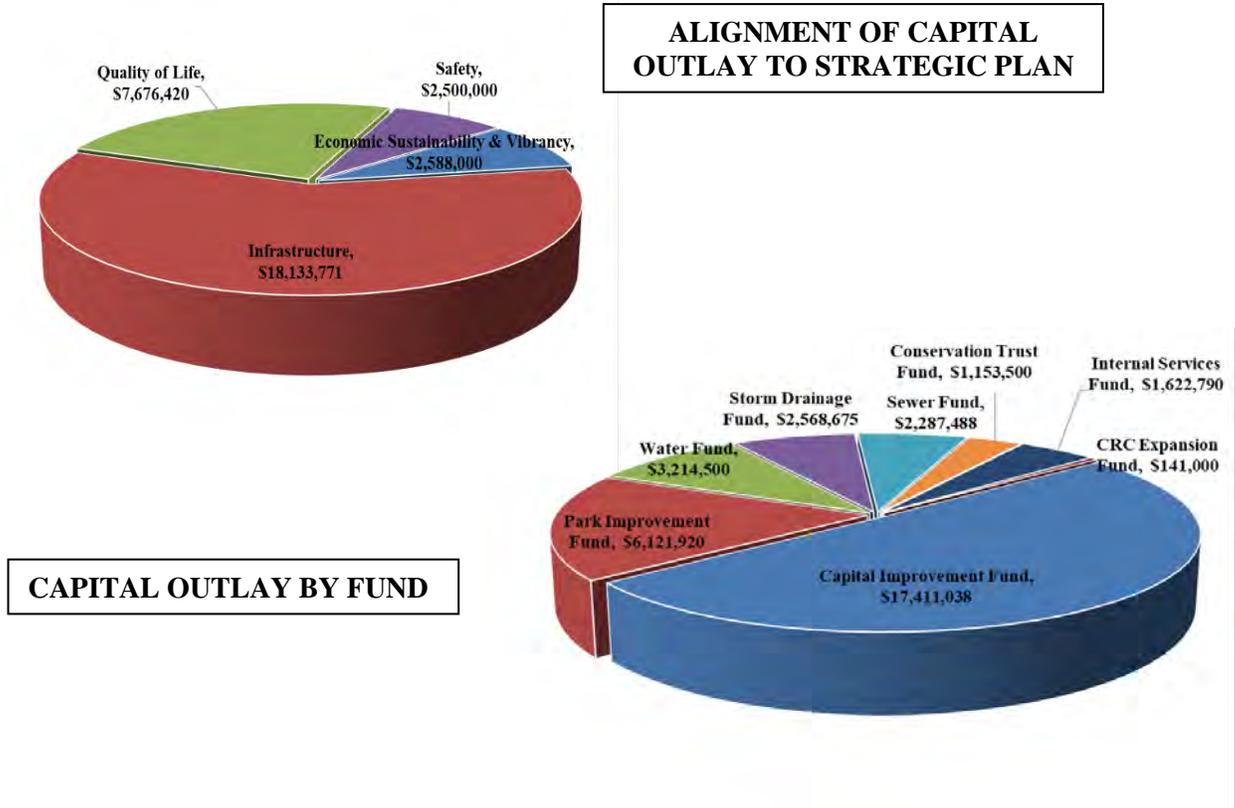
The following table demonstrates a year by year increase in General Fund expenditures from 2019 to 2020 of \$2,729,943. Nearly \$800,000 of this increase can be attributed to 11 new positions for 2020. Other factors contributing to the increase are: a 3% merit increase for existing personnel (\$400,000), contract services (\$600,000), consultancy (\$270,000), and potable water (\$132,000).

Financial Plan

TOWN OF WINDSOR GENERAL FUND EXPENDITURE SUMMARY BY DIVISION 2020 BUDGET							
EXPENDITURES	2018 ACTUAL	2019 BUDGET	2019 PROJECTED	2020 BUDGET	% of 2020 Total	\$ Increase 2019-2020	% Increase 2019-2020
Town Clerk / Customer Service	\$ 672,050	\$ 888,594	\$ 851,056	\$ 922,775	3.9%	\$ 34,181	3.8%
Mayor & Board, Municipal Court	948,901	715,975	713,223	903,051	3.8%	187,076	26.1%
Town Mgr. Finance, HR, Town Hall, Economic Development	2,680,896	3,166,701	3,092,131	3,764,355	15.7%	597,654	18.9%
Legal Services	461,445	521,739	581,947	576,784	2.4%	55,045	10.6%
Planning	685,887	1,016,920	921,037	1,179,827	4.9%	162,907	16.0%
Police	4,672,890	5,937,588	5,661,036	7,139,941	29.8%	1,202,353	20.2%
Public Works, Streets, Engineering, Recycling	2,888,043	3,900,993	3,858,199	4,020,658	16.8%	119,665	3.1%
Parks, Recreation & Culture, Cemetery, Community Events	4,434,606	5,088,974	4,928,519	5,460,036	22.8%	371,063	7.3%
TOTAL EXPENDITURES	\$ 17,444,717	\$ 21,237,485	\$ 20,607,147	\$ 23,967,428	100%	\$ 2,729,943	13%

Capital Outlay will account for 43.4% or \$34.5M of the total expenditure budget of \$79.6M in 2020. Capital expenditures can be further broken down by Strategic Plan priority and by fund:

Infrastructure includes road improvements and utility upgrades such as drainage improvements and water pipe replacements. Quality of Life priorities are met mostly through parks, trails and open space projects. One of the more challenging and exciting parks projects planned for 2020 is the phased development of the Riverwalk area to include river accessibility and increased parking.



INDIVIDUAL FUND SUMMARIES

TOWN OF WINDSOR GENERAL FUND SUMMARY 2020 BUDGET						
	2016	2017	2018	2019	2019	2020
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
BEGINNING FUND BALANCE	\$8,755,162	\$9,563,613	\$11,026,447	\$12,582,672	\$13,182,802	\$14,559,785
REVENUES						
TAXES	11,881,849	13,003,339	14,149,210	15,463,943	15,221,621	18,213,977
LICENSES & PERMITS	401,511	523,174	617,873	507,286	810,287	514,186
INTERGOVERNMENTAL	1,100,886	1,160,799	1,604,431	1,282,839	1,205,688	1,486,984
SERVICES	1,221,688	1,201,762	1,292,615	1,190,463	1,070,480	1,200,413
FINES	164,689	177,932	213,493	182,429	199,668	185,371
GRANTS	31,522	366,419	15,059	10,000	10,000	700,000
INTERFUND TRANSFERS	693,198	781,923	918,043	2,125,561	2,125,563	2,189,327
MISCELLANEOUS GENERAL	131,754	245,531	266,918	270,400	398,865	474,243
COLLECTIONS FOR OTHERS	172,825	409,652	523,430	654,626	941,958	465,868
Total Revenue	\$15,799,920	\$17,870,531	\$19,601,072	\$21,687,546	\$21,984,130	\$25,430,369
RESOURCES AVAILABLE	\$24,555,083	\$27,434,144	\$30,627,519	\$34,270,218	\$35,166,932	\$39,990,154
EXPENDITURE SUMMARY						
PERSONNEL SERVICES	8,583,871	9,711,691	10,746,820	13,343,032	12,547,047	14,845,705
OPERATION & MAINT.	3,248,522	3,602,762	4,103,613	4,841,349	5,003,542	5,354,995
INTERFUND TRANSFERS	3,159,077	3,093,244	2,594,284	3,056,559	3,056,558	3,766,728
CAPITAL OUTLAY						
Total Expenditures	\$14,991,470	\$16,407,698	\$17,444,717	\$21,240,939	\$20,607,147	\$23,967,428
EXPENDITURE DETAIL						
Tow n Clerk & Customer Service	\$698,321	\$739,245	\$672,050	\$888,594	\$851,056	\$922,775
Mayor & Tow n Board	1,093,051	1,093,867	928,625	694,804	692,052	880,610
Municipal Court	18,543	16,677	20,276	21,171	21,171	22,441
Tow n Manager	469,194	431,610	403,941	364,575	317,410	378,333
Finance	696,128	789,999	839,660	985,534	996,476	1,048,668
Human Resources	406,420	501,822	559,625	567,591	563,130	681,173
Communications	-	162,981	222,425	368,368	356,564	440,482
Legal Services	398,525	502,199	461,445	521,739	581,947	576,784
Planning	609,829	804,765	685,887	1,016,920	921,037	1,179,827
Economic Development	458,923	372,733	337,745	502,719	487,186	765,971
Police	3,247,461	3,723,482	4,672,890	5,937,588	5,661,036	7,139,941
Recycling	83,769	103,584	50,235	139,083	236,126	113,628
Streets & Alleys	1,221,931	1,229,947	1,559,534	2,111,466	2,081,051	2,072,335
Public Works	362,783	384,505	357,606	651,097	601,181	788,252
Engineering	846,564	901,851	920,668	999,346	939,842	1,046,443
Community Events	65,261	114,628	161,095	228,380	206,097	241,225
Cemetery	127,326	134,570	133,995	140,305	130,252	132,637
Forestry	341,940	352,517	361,460	421,098	395,367	470,824
Recreation	1,830,069	1,897,783	1,699,030	1,568,085	1,536,160	1,629,301
Aquatics	215,191	254,399	308,557	336,970	337,238	345,867
Open Space & Trails	-	-	135,110	280,353	290,853	372,349
Parks	1,311,932	1,300,204	1,331,000	1,699,066	1,618,413	1,747,873
Safety/Loss Control	4,084	4,673	32,191	116,302	111,115	124,884
Art & Heritage	247,674	324,856	304,359	414,717	414,139	519,960
Tow n Hall	236,551	264,799	285,308	261,613	260,250	324,844
Police Pension						
Total Expenditure Detail	\$14,991,469	\$16,407,698	\$17,444,717	\$21,237,485	\$20,607,147	\$23,967,428
ENDING FUND BALANCE	\$9,563,613	\$11,026,447	\$13,182,802	\$13,032,733	\$14,559,785	\$16,022,726

Financial Plan

TOWN OF WINDSOR PARK IMPROVEMENT FUND 2020 BUDGET						
	2016	2017	2018	2019	2019	2020
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
BEGINNING FUND BALANCE	\$2,651,229	\$5,693,369	\$8,051,605	\$9,029,683	\$10,404,514	\$12,252,015
REVENUES						
LA RIMER CO OPEN SPACE	178,219	222,332	175,714	187,895	190,798	192,088
PARK FEES	2,919,637	2,944,109	4,061,605	2,849,151	3,169,266	2,073,664
INTEREST	775	1,373	1,726	1,215	1,428	180,105
GRANTS						
CASH IN LIEU		331,063			275,702	
OTHER						
Total Revenue	\$3,098,631	\$3,498,876	\$4,239,045	\$3,038,261	\$3,637,193	\$2,445,857
RESOURCES AVAILABLE	\$5,749,861	\$9,192,245	\$12,290,651	\$12,067,944	\$14,041,707	\$14,697,872
EXPENDITURE SUMMARY						
PERSONNEL SERVICES						
OPERATION & MAINT.	9,000	143,868				
INTERFUND LOANS & TRANSFERS	27,172	948,110	29,069	29,692	29,692	140,583
CAPITAL OUTLAY	20,319	48,662	1,857,068	1,760,000	1,760,000	6,121,920
Total Expenditures	\$56,491	\$1,140,640	\$1,886,137	\$1,789,692	\$1,789,692	\$6,262,503
EXPENDITURE DETAIL						
Poudre Trail	9,000					300,000
Covenant Park						
Founders Green Park						
Diamond Valley		48,662				4,220,000
Village East Park			153,387	760,000	760,000	
Jacoby Farm Park		16,419	-			
Crossroads Park			1,301,190			
Open Space & Trails						
Main Park			402,491			100,000
Boardwalk Park						
Chimney Park						
General Park Development	27,172	948,110	29,069	29,692	29,692	140,583
Folkstone Park						
Eastman Park						1,501,920
Highland Meadows		127,449				
Windsor Highlands						
Brunner Farm Park						
Stonehenge Park						
Bison Ridge Park						
Poudre Heights Park						
Northern Lights Park						
Coyote Gulch Park	20,319					
Kyger Reservoir				1,000,000	1,000,000	
Total Expenditure Detail	\$56,491	\$1,140,640	\$1,886,137	\$1,789,692	\$1,789,692	\$6,262,503
ENDING FUND BALANCE	\$5,693,369	\$8,051,605	\$10,404,514	\$10,278,252	\$12,252,015	\$8,435,369

Financial Plan

TOWN OF WINDSOR
CONSERVATION TRUST FUND
2020 BUDGET

	2016	2017	2018	2019	2019	2020
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
BEGINNING FUND BALANCE	\$725,672	\$720,132	\$921,863	\$1,057,835	\$1,009,606	\$1,155,814
REVENUES						
LARIMER CO OPEN SPACE						
LOTTERY	242,301	232,427	248,831	243,058	343,252	248,743
INTEREST	468	891	1,685	955	955	16,990
GRANTS	10,000	101,696	73,234	1,023,049	23,049	1,300,000
OTHER						
Total Revenue	\$252,769	\$335,014	\$323,749	\$1,267,062	\$367,257	\$1,565,733
RESOURCES AVAILABLE	\$978,441	\$1,055,146	\$1,245,612	\$2,324,897	\$1,376,863	\$2,721,547
EXPENDITURE SUMMARY						
OPERATION & MAINT.	10,813	119,696	183,852	1,146,049	146,049	18,000
INTERFUND TRANSFERS						
CAPITAL OUTLAY	247,496	13,587	52,153	75,000	75,000	1,153,500
Total Expenditures	\$258,309	\$133,283	\$236,005	\$1,221,049	\$221,049	\$1,171,500
EXPENDITURE DETAIL						
Poudre Trail	76,996	20,756	107,653	123,000	123,000	238,000
Windsor Lake Trail	181,312	10,831	128,352	75,000	75,000	800,000
Great Western Trail		101,696		1,023,049	23,049	
Windsor West Park						
Kodak Watchable Wildlife OS						133,500
Open Space						
Kyger Reservoir						
General Park Development						
Ball Field 1						
Bison Ridge Park						
Total Expenditure Detail	\$258,309	\$133,283	\$236,005	\$1,221,049	\$221,049	\$1,171,500
ENDING FUND BALANCE	\$720,132	\$921,863	\$1,009,606	\$1,103,848	\$1,155,814	\$1,550,047

Financial Plan

TOWN OF WINDSOR CAPITAL IMPROVEMENT FUND 2020 BUDGET						
	2016	2017	2018	2019	2019	2020
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
BEGINNING FUND BALANCE	\$12,259,069	\$14,794,456	\$12,947,137	\$12,947,137	\$21,133,831	\$12,427,897
REVENUES						
SEVERANCE TAX	291,350	238,014	332,523	287,296	535,164	287,296
SALES TAX	3,306,287	3,722,541	4,120,535	4,433,780	4,623,405	4,854,474
CONSTRUCTION USE TAX	3,171,489	3,063,714	3,421,558	3,093,415	5,150,530	3,771,241
TRAFFIC IMPACT FEES	1,735,957	2,273,489	3,851,266	3,299,109	5,884,095	3,918,812
INTEREST	178,713	256,871	421,453	262,629	247,203	176,485
GRANTS	2,910,274	354,180	99,989	1,002,500	1,002,500	1,000,000
A ACCEPTED INFRASTRUCTURE	3,720,955	4,966,439	11,145,461			
INTERFUND TRANSFERS	685,629	685,629	102,382	102,382	102,382	102,382
OTHER	2,181,120	718,477	2,097,280	1,557,570	597,609	1,677,757
SALE OF FIXED ASSETS				998,559	998,559	-
Total Revenue	\$18,181,774	\$16,279,353	\$25,592,446	\$15,037,239	\$19,141,446	\$15,788,447
RESOURCES AVAILABLE	\$30,440,843	\$31,073,809	\$38,539,583	\$27,984,376	\$40,275,277	\$28,216,344
EXPENDITURE SUMMARY						
OPERATION & MAINT.	2,583,133	4,243,844	4,689,272	10,401,851	10,420,870	106,596
DEBT SERVICE & TRANSFERS	523,717	5,597,340	480,413	1,844,569	1,844,569	2,148,584
CAPITAL OUTLAY	12,539,536	8,285,488	12,236,067	15,597,941	15,581,941	17,411,038
Total Expenditures	\$15,646,386	\$18,126,672	\$17,405,752	\$27,844,361	\$27,847,380	\$19,666,218
EXPENDITURES BY DIVISION						
Tow n Clerk / Customer Service	2,242	-	1,117	10,050	10,050	6,596
Mayor & Tow n Board	337,919	365,833	415,833	3,639,989	3,639,989	1,513,014
Tow n Manager	804	6,547		3,000	3,000	
Finance	150,000	178,182		632,500	632,500	514,586
Human Resources			509	600	600	6,596
Legal						
Planning	12,897			195,000	195,000	458,192
Economic Development	585			1,000	1,000	-
Police	156,267	420,755	343,505	746,597	746,597	909,182
Recycling						28,000
Streets	12,623,095	10,472,480	15,917,188	13,606,584	13,606,584	14,406,818
Public Works	1,149,294	5,811,875	2,404	2,000	2,000	
Engineering	42,965		5,641	1,100	1,100	
Cemetery	306,275			40,000	40,000	100,000
Community Events				10,500	10,500	
Forestry						
Recreation	14,386	25,442	48,893	31,000	31,755	98,420
Chimney Park Pool	10,379	7,038	32,990	2,000	2,000	57,021
Open Space & Trails				14,500	14,500	6,596
Windsor Lake / Trails System						
Founders Green Park						
Diamond Valley	29,091					
Windsor Lake						
Parks	193,399	208,297	244,594	6,564,441	6,564,441	443,000
Windsor West Park						
Main Park	176,634			102,500	102,500	
Boardw alk Park	249,812	368,258		18,000	18,000	
Chimney Park	56,644	48,637		40,000	40,000	
Windsor Village Park						
Poudre Natural Area						
Highland Meadow s Park						
Eastman Park	6,222					
Windsor Highlands Park						
Brunner Farm Park						
Aberdour Circle Park						
Poudre Heights Park						
Art & Heritage	98,544	71,172	79,733	2,143,500	2,143,500	416,200
Tow n Hall	22,333	111,993	187,558		231	500,000
Community Recreation Center	500	18,962	125,787		2,033	
Facility Services-Custodial	75	485				
Facility Services-Maintenance	6,025	10,715		39,500	39,500	201,997
Total Expenditure Detail	\$15,646,386	\$18,126,672	\$17,405,752	\$27,844,361	\$27,847,380	\$19,666,218
ENDING FUND BALANCE	\$14,794,456	\$12,947,137	\$21,133,831	\$140,015	\$12,427,897	\$8,550,126



Financial Plan

TOWN OF WINDSOR
COMMUNITY/RECREATION CENTER FUND
2020 BUDGET

	2016	2017	2018	2019	2019	2020
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
BEGINNING FUND BALANCE	\$321,451	\$491,488	\$709,302	\$447,318	\$631,556	\$614,739
REVENUES						
SALES TAX	551,050	612,055	686,756	738,963	770,568	809,096
CONSTRUCTION USE TAX	212,316	207,530	243,697	207,769	341,188	251,416
INTEREST	87	158	186	135	165	9,037
SERVICES	52,307	283,424	274,960	260,213	339,844	378,760
GRANTS						
INTERFUND TRANSFERS	387,000	387,000		231,947	231,947	
OTHER	225					
BOND PROCEEDS/PREMIUMS						
Total Revenue	\$1,202,985	\$1,490,167	\$1,205,599	\$1,439,027	\$1,683,712	\$1,448,309
RESOURCES AVAILABLE	\$1,524,436	\$1,981,655	\$1,914,901	\$1,886,345	\$2,315,268	\$2,063,048
EXPENDITURES						
PERSONNEL SERVICES	276,855	334,805	335,527	669,324	649,912	660,673
OPERATION & MAINT.	125,772	236,275	239,460	334,539	365,478	348,982
DEBT SERVICE & TRANSFERS	630,323	701,272	708,357	685,140	685,140	707,000
CAPITAL OUTLAY						
Total Expenditures	\$1,032,949	\$1,272,353	\$1,283,344	\$1,689,002	\$1,700,529	\$1,716,655
ENDING FUND BALANCE	\$491,488	\$709,302	\$631,556	\$197,343	\$614,739	\$346,393

TOWN OF WINDSOR
WATER FUND
2020 BUDGET

	2016	2017	2018	2019	2019	2020
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
BEGINNING FUND BALANCE	\$8,178,844	\$9,127,477	\$8,830,953	\$8,723,025	\$9,197,117	\$8,915,074
REVENUES						
WATER SALES	4,067,508	4,037,494	4,263,283	3,869,176	3,869,176	4,992,417
INTEREST	395,104	413,489	633,504	449,123	449,123	272,079
GRANTS	229,846	174,750				
OTHER FEES & CHARGES	542,582	462,570	575,150	484,716	484,716	568,551
Total Revenue	\$5,235,040	\$5,088,304	\$5,471,937	\$4,803,014	\$4,803,014	\$5,833,047
RESOURCES AVAILABLE	\$13,413,884	\$14,215,781	\$14,302,889	\$13,526,039	\$14,000,131	\$14,748,121
EXPENDITURES						
PERSONNEL SERVICES	140,162	190,767	213,977	407,140	311,523	418,421
SYSTEM OPERATION & MAINT.	2,934,001	3,052,862	3,208,094	3,223,830	3,223,830	3,430,013
INTERFUND TRANSFERS	513,559	534,096	815,934	723,836	923,705	939,915
CAPITAL OUTLAY	698,685	1,607,103	867,767	626,000	626,000	709,500
Total Expenditures	\$4,286,407	\$5,384,828	\$5,105,772	\$4,980,806	\$5,085,058	\$5,497,849
ENDING FUND BALANCE	\$9,127,477	\$8,830,953	\$9,197,117	\$8,545,233	\$8,915,074	\$9,250,272

Financial Plan

TOWN OF WINDSOR WATER PLANT INVESTMENT FEES 2020 BUDGET						
	2016	2017	2018	2019	2019	2020
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
BEGINNING FUND BALANCE	\$5,850,685	\$7,828,340	\$8,091,747	\$7,411,027	\$6,583,547	\$10,698,761
REVENUE						
PLANT INVESTMENT FEES	3,401,484	2,335,868	2,276,259	2,490,473	4,150,788	2,319,954
INTEREST						
GRANTS		174,750				
LOANS FROM OTHER FUNDS	65,833	65,833	65,833	65,833	65,833	-
OTHER						65,833
Total Revenue	\$3,467,317	\$2,576,451	\$2,342,092	\$2,556,306	\$4,216,621	\$2,385,787
RESOURCES AVAILABLE	\$9,318,002	\$10,404,791	\$10,433,839	\$9,967,333	\$10,800,168	\$13,084,548
EXPENDITURES						
LOANS / TRANSFERS TO OTHER FUNDS	151,986	151,986		199,869		
OVERSIZE LINES	681,963		332,122	30,000	30,000	30,000
TRANSMISSION MAINS	690,442	1,688,048	3,494,581		71,407	
SYSTEM IMPROVEMENTS / OTHER		128,736	23,589			
CAPITAL OUTLAY	655,713	1,461,707				
Total Expenditures	\$2,180,104	\$3,430,477	\$3,850,292	\$229,869	\$101,407	\$30,000
ENDING FUND BALANCE	\$7,828,340	\$8,091,747	\$6,583,547	\$9,737,464	\$10,698,761	\$13,054,548

TOWN OF WINDSOR WATER PLANT INVESTMENT FEES - NISP 2020 BUDGET						
	2016	2017	2018	2019	2019	2020
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
BEGINNING FUND BALANCE	-\$167,475	-\$162,675	-\$338,300	-\$815,086	-\$338,300	-\$883,675
REVENUE						
PLANT INVESTMENT FEES - NISP	293,550	154,375		197,125	197,125	173,033
INTEREST						
Total Revenue	\$293,550	\$154,375		\$197,125	\$197,125	\$173,033
RESOURCES AVAILABLE	\$126,075	-\$8,300	-\$338,300	-\$617,961	-\$141,175	-\$710,642
EXPENDITURES						
LOANS / TRANSFERS TO OTHER FUNDS						
OVERSIZE LINES						
TRANSMISSION MAINS						
SYSTEM IMPROVEMENTS - NISP	288,750	330,000		742,500	742,500	2,425,000
Total Expenditures	\$288,750	\$330,000		\$742,500	\$742,500	\$2,425,000
ENDING FUND BALANCE	-\$162,675	-\$338,300	-\$338,300	-\$1,360,461	-\$883,675	-\$3,135,642

Financial Plan

TOWN OF WINDSOR DEVELOPMENT RAW WATER 2020 BUDGET						
	2016	2017	2018	2019	2019	2020
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
BEGINNING FUND BALANCE	\$6,702	\$370,875	\$1,134,953	\$2,287,724	\$2,012,850	\$1,305,661
REVENUES						
RAW WATER FEES	8,055,402	4,391,178	3,620,516	1,860,384	1,860,384	1,674,019
INTEREST						
<i>Total Revenue</i>	\$8,055,402	\$4,391,178	\$3,620,516	\$1,860,384	\$1,860,384	\$1,674,019
RESOURCES AVAILABLE	\$8,062,105	\$4,762,053	\$4,755,469	\$4,148,108	\$3,873,234	\$2,979,680
EXPENDITURES						
WATER SHARES	7,691,230	3,627,100	2,742,619	4,148,108	2,567,573	
NON-POTABLE WATER SHARES						
<i>Total Expenditures</i>	\$7,691,230	\$3,627,100	\$2,742,619	\$4,148,108	\$2,567,573	
ENDING FUND BALANCE	\$370,875	\$1,134,953	\$2,012,850	\$0	\$1,305,661	\$2,979,680

TOWN OF WINDSOR WATER FUND / NON-POTABLE DIVISION 2020 BUDGET						
	2016	2017	2018	2019	2019	2020
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
BEGINNING FUND BALANCE	\$1,669,907	-\$399,240	-\$837,378	-\$1,386,035	-\$782,596	-\$1,492,612
REVENUES						
RAW WATER FEES	284,191	(41,145)		50,000	9,375	10,632
INTEREST						
LOAN PROCEEDS		1,254,730				
TRANSFER IN	303,972	1,223,796	399,738	399,738	399,738	199,869
OTHER	44,716	99,993	266,898	57,531	98,156	186,752
<i>Total Revenue</i>	\$632,880	\$2,537,374	\$666,636	\$507,269	\$507,269	\$397,253
RESOURCES AVAILABLE	\$2,302,787	\$2,138,134	-\$170,742	-\$878,766	-\$275,326	-\$1,095,359
EXPENDITURES						
OPERATION & MAINT.	182,464	220,378	188,028	171,360	174,069	248,432
LOANS / INTERFUND TRANSFERS	358,972	428,609	270,020	743,217	743,217	744,567
NON-POTABLE WATER SHARES		1,839,645		300,000	300,000	
CAPITAL OUTLAY	2,160,591	486,880	153,806			50,000
MASTER PLANS						
<i>Total Expenditures</i>	\$2,702,027	\$2,975,512	\$611,854	\$1,214,577	\$1,217,286	\$1,042,999
ENDING FUND BALANCE	-\$399,240	-\$837,378	-\$782,596	-\$2,093,342	-\$1,492,612	-\$2,138,357

Financial Plan

TOWN OF WINDSOR SEWER FUND 2020 BUDGET						
	2016	2017	2018	2019	2019	2020
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
BEGINNING FUND BALANCE	\$4,593,033	\$4,220,484	\$2,571,662	\$2,330,344	\$2,588,454	\$2,410,407
REVENUES						
SEWER SERVICE	2,053,558	2,172,479	2,209,330	2,130,920	2,130,920	2,260,847
INTEREST	3,028	538	26,909	4,167	17,352	210,290
OTHER	494	11,568	130,150			47,404
GRANTS	25,500	174,750				
Total Revenue	\$2,082,580	\$2,359,335	\$2,366,389	\$2,135,087	\$2,148,272	\$2,518,541
RESOURCES AVAILABLE	\$6,675,612	\$6,579,819	\$4,938,051	\$4,465,431	\$4,736,725	\$4,928,948
EXPENDITURES						
PERSONNEL SERVICES	416,982	385,208	356,756	462,067	426,777	539,593
SYSTEM OPERATION & MAINT.	765,418	916,183	1,064,742	1,066,966	1,093,018	1,165,407
INTERFUND TRANSFERS	361,402	354,848	387,047	588,589	588,589	630,792
CAPITAL OUTLAY	911,327	2,351,919	541,051	208,670	217,934	131,860
Total Expenditures	\$2,455,128	\$4,008,157	\$2,349,597	\$2,326,292	\$2,326,318	\$2,467,652
ENDING FUND BALANCE	\$4,220,484	\$2,571,662	\$2,588,454	\$2,139,139	\$2,410,407	\$2,461,296

TOWN OF WINDSOR SEWER PLANT INVESTMENT FEE 2020 BUDGET						
	2016	2017	2018	2019	2019	2020
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
BEGINNING FUND BALANCE	\$4,730,823	\$7,111,469	\$7,466,052	\$7,827,803	\$9,408,990	\$11,275,356
REVENUES						
PLANT INVESTMENT FEES	2,724,292	1,857,900	1,672,374	1,932,456	3,092,365	2,070,414
INTEREST	5,156	9,296		7,096	7,096	
GRANTS	505,792	174,750				
LOAN PROCEEDS						
OTHER	265,515	1,478,980	4,639,912			
Total Revenue	\$3,500,755	\$3,520,926	\$6,312,286	\$1,939,552	\$3,099,461	\$2,070,414
RESOURCES AVAILABLE	\$8,231,579	\$10,632,395	\$13,778,338	\$9,767,355	\$12,508,451	\$13,345,770
EXPENDITURES						
DEBT SERVICE / TRANSFERS	232,830	231,184	228,234	230,703	230,703	230,703
PLANT IMPROVEMENTS	535,422	364,614				900,000
SYSTEM IMPROVEMENTS	86,342	129,108		1,002,392		
TRANSMISSION MAINS	265,515	978,980	4,139,912			255,628
CAPITAL OUTLAY		1,462,457	1,202		1,002,392	1,000,000
Total Expenditures	\$1,120,110	\$3,166,344	\$4,369,347	\$1,233,095	\$1,233,095	\$2,386,331
ENDING FUND BALANCE	\$7,111,469	\$7,466,052	\$9,408,990	\$8,534,260	\$11,275,356	\$10,959,439

Financial Plan

TOWN OF WINDSOR
STORM DRAINAGE FUND
2020 BUDGET

	2016	2017	2018	2019	2019	2020
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
BEGINNING FUND BALANCE	\$529,144	\$645,015	\$650,399	\$757,240	\$882,551	\$904,749
REVENUES						
GRANTS		5,300	4,000			
STORMWATER SERVICE	231,715	248,579	408,045	246,531	230,428	438,430
MOSQUITO CONTROL FEES	105,111	113,006	119,478	126,816	126,670	135,493
INTEREST						
OTHER	56,980	127			3,364	19,036
Total Revenue	\$393,807	\$367,012	\$531,523	\$373,347	\$360,462	\$592,959
RESOURCES AVAILABLE	\$922,950	\$1,012,026	\$1,181,922	\$1,130,587	\$1,243,013	\$1,497,708
EXPENDITURES						
PERSONNEL SERVICES	6,857	15,843	40,975	92,192	95,983	131,878
SYSTEM OPERATION & MAINT.	226,180	308,790	218,546	191,438	191,438	220,437
INTERFUND TRANSFERS	44,899	36,994	39,851	50,844	50,844	61,941
CAPITAL OUTLAY						
Total Expenditures	\$277,936	\$361,627	\$299,371	\$334,474	\$338,264	\$414,256
ENDING FUND BALANCE	\$645,015	\$650,399	\$882,551	\$796,113	\$904,749	\$1,083,452

TOWN OF WINDSOR
STORM DRAINAGE PLANT INVESTMENT FEE
2020 BUDGET

	2016	2017	2018	2019	2019	2020
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
BEGINNING FUND BALANCE	\$2,327,745	\$351,400	\$1,054,946	\$2,320,329	\$2,077,876	\$3,576,888
REVENUES						
PLANT INVESTMENT FEES	960,151	1,082,060	1,499,953	1,786,206	2,039,647	1,661,759
INTEREST	2,593	4,783	8,847	5,102	11,426	66,193
GRANTS	1,707,352					
TRANSFER IN						
OTHER	290,566	235,768	1,183,064			
Total Revenue	\$2,960,662	\$1,322,610	\$2,691,864	\$1,791,308	\$2,051,073	\$1,727,952
RESOURCES AVAILABLE	\$5,288,407	\$1,674,010	\$3,746,810	\$4,111,637	\$4,128,949	\$5,304,840
EXPENDITURES						
LAND	2,500					
INTERFUND TRANSFERS & LOANS	254,367	254,364	302,251	302,251	302,251	124,882
REPLACEMENT LINES						
DRAINAGE IMPROVEMENTS	4,680,140	364,700	1,366,683	1,143,977	249,810	2,568,675
Total Expenditures	\$4,937,007	\$619,064	\$1,668,934	\$1,446,228	\$552,061	\$2,693,557
ENDING FUND BALANCE	\$351,400	\$1,054,946	\$2,077,876	\$2,665,409	\$3,576,888	\$2,611,283

Financial Plan

TOWN OF WINDSOR COMMUNITY/RECREATION CENTER EXPANSION FUND 2020 BUDGET						
	2016	2017	2018	2019	2019	2020
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
BEGINNING FUND BALANCE	\$14,382,631	\$4,967,909	\$5,588,658	\$5,588,658	\$7,637,273	\$9,278,072
REVENUES						
SALES TAX	2,069,150	2,297,085	2,577,454	2,773,393	2,892,006	3,036,606
CONSTRUCTION USE TAX	804,430	775,879	913,758	776,556	1,282,556	942,810
INTEREST	72,275	14,644	6,801	227,152	4,374	136,388
SERVICES	334,401	1,292,781	1,418,735	1,384,813	1,386,028	1,507,405
GRANTS						
INTERFUND TRANSFERS						
OTHER						
BOND PROCEEDS/PREMIUMS		15,480,000				
Total Revenue	\$3,280,256	\$19,860,390	\$4,916,748	\$5,161,913	\$5,564,964	\$5,623,209
RESOURCES AVAILABLE	\$17,662,886	\$24,828,299	\$10,505,405	\$10,750,571	\$13,202,238	\$14,901,281
EXPENDITURES						
PERSONNEL SERVICES	308,832	791,216	930,479	1,378,063	1,345,196	1,412,994
OPERATION & MAINT.	164,055	439,431	441,754	615,596	629,568	622,507
DEBT SERVICE & TRANSFERS	1,388,897	17,810,383	1,495,899	1,899,506	1,899,506	1,722,225
CAPITAL OUTLAY	10,833,194	198,612			49,895	141,000
BOND PAYMENT/ISSUING COST						
Total Expenditures	\$12,694,977	\$19,239,641	\$2,868,132	\$3,893,165	\$3,924,165	\$3,898,726
ENDING FUND BALANCE	\$4,967,909	\$5,588,658	\$7,637,273	\$6,857,406	\$9,278,072	\$11,002,555

TOWN OF WINDSOR FLEET MANAGEMENT FUND 2020 BUDGET						
	2016	2017	2018	2019	2019	2020
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
BEGINNING FUND BALANCE	\$400,514	\$414,000	\$276,043	\$331,510	\$157,381	-\$69,465
REVENUES						
CHARGES FOR SERVICE TRANSFERS	1,018,350	818,342	1,212,373	1,629,878	1,629,878	1,920,879
SALE OF FIXED ASSETS	46,887	29,000	351,638	41,000	41,000	74,000
OTHER	24,849	6,576				
Total Revenue	\$1,090,085	\$853,918	\$1,564,011	\$1,670,878	\$1,670,878	\$1,994,879
RESOURCES AVAILABLE	\$1,490,600	\$1,267,918	\$1,840,055	\$2,002,388	\$1,828,259	\$1,925,414
EXPENDITURES						
PERSONNEL SERVICES	163,363	247,492	277,666	309,513	303,746	308,388
OPERATION & MAINT.	262,244	268,003	300,623	305,160	306,842	304,800
INTERFUND TRANSFERS			1,104,385	16,273	8,136	32,691
CAPITAL OUTLAY	650,993	476,380		1,279,000	1,279,000	1,275,000
Total Expenditures	\$1,076,600	\$991,875	\$1,682,674	\$1,909,946	\$1,897,724	\$1,920,879
ENDING FUND BALANCE	\$414,000	\$276,043	\$157,381	\$92,442	-\$69,465	\$4,535

Financial Plan

TOWN OF WINDSOR INFORMATION TECHNOLOGY FUND 2020 BUDGET						
	2016	2017	2018	2019	2019	2020
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
BEGINNING FUND BALANCE	\$30,023	-\$350	\$103,380	\$156,069	\$33,399	\$33,356
REVENUES						
CHARGES FOR SERVICE TRANSFERS	1,236,017	1,441,753	1,255,496	2,310,852	2,296,817	2,532,739
OTHER		136,831	4,304		9,000	
Total Revenue	\$1,236,017	\$1,578,584	\$1,259,800	\$2,310,852	\$2,305,817	\$2,532,739
RESOURCES AVAILABLE	\$1,266,040	\$1,578,234	\$1,363,180	\$2,466,921	\$2,339,216	\$2,566,095
EXPENDITURES						
PERSONNEL SERVICES	382,516	420,578	487,935	806,251	630,643	831,073
OPERATION & MAINT.	630,725	834,148	772,088	1,067,170	1,128,416	1,321,608
INTERFUND TRANSFERS	15,068	17,173	16,477	21,300	21,300	32,269
CAPITAL OUTLAY	238,082	202,956	53,281	525,500	525,500	347,790
Total Expenditures	\$1,266,390	\$1,474,854	\$1,329,781	\$2,420,221	\$2,305,859	\$2,532,740
ENDING FUND BALANCE	-\$350	\$103,380	\$33,399	\$46,700	\$33,356	\$33,355

TOWN OF WINDSOR FACILITY SERVICES FUND 2020 BUDGET						
	2016	2017	2018	2019	2019	2020
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
BEGINNING FUND BALANCE	\$99,862	\$37,585	\$10,041	\$138,099	\$67,506	\$111,601
REVENUES						
CHARGES FOR SERVICE TRANSFERS	688,184	854,875	919,231	507,768	507,768	827,360
INTEREST						
OTHER						
Total Revenue	\$688,184	\$854,875	\$919,231	\$507,768	\$507,768	\$827,360
RESOURCES AVAILABLE	\$788,046	\$892,459	\$929,272	\$645,867	\$575,274	\$938,961
EXPENDITURES						
PERSONNEL SERVICES	432,750	598,633	573,162	325,606	291,510	456,339
OPERATION & MAINT.	311,712	277,786	283,078	147,020	147,020	334,795
INTERFUND TRANSFERS	6,000	6,000	5,526	25,142	25,142	34,607
CAPITAL OUTLAY						
Total Expenditures	\$750,462	\$882,419	\$861,766	\$497,768	\$463,672	\$825,741
ENDING FUND BALANCE	\$37,585	\$10,041	\$67,506	\$148,099	\$111,601	\$113,221

Financial Plan

TOWN OF WINDSOR WINDSOR BUILDING AUTHORITY FUND 2020 BUDGET						
	2016	2017	2018	2019	2019	2020
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
BEGINNING FUND BALANCE	\$145,361	\$145,549	\$145,563	\$145,558	\$333,786	\$344,580
REVENUES						
INTEREST	15	15	65		10,794	2,299
CONTRIBUTED CAPITAL						
INTERFUND TRANSFERS	145,080	145,080	290,160	145,080	145,080	290,160
OTHER						
LOAN PROCEEDS						
Total Revenue	\$145,095	\$145,095	\$290,225	\$145,080	\$155,874	\$292,459
RESOURCES AVAILABLE	\$290,456	\$290,643	\$435,788	\$290,638	\$489,660	\$637,039
EXPENDITURES						
OPERATION & MAINT.	5					
DEBT SERVICE	144,902	145,080	102,002	145,080	145,080	290,160
CAPITAL OUTLAY						
Total Expenditures	\$144,907	\$145,080	\$102,002	\$145,080	\$145,080	\$290,160
ENDING FUND BALANCE	\$145,549	\$145,563	\$333,786	\$145,558	\$344,580	\$346,879

TOWN OF WINDSOR ECONOMIC DEVELOPMENT INCENTIVE FUND 2020 BUDGET						
	2016	2017	2018	2019	2019	2020
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
BEGINNING FUND BALANCE	\$38,674	\$171,002	\$162,122	\$136,638	\$185,550	\$0
REVENUES						
INTEREST						
INTERFUND TRANSFERS	161,328	72,798	28,916	103,366	103,366	354,000
OTHER						
Total Revenue	\$161,328	\$72,798	\$28,916	\$103,366	\$103,366	\$354,000
RESOURCES AVAILABLE	\$200,002	\$243,800	\$191,038	\$240,004	\$288,916	\$354,000
EXPENDITURES						
OPERATION & MAINT.						
DEBT SERVICE & TRANSFERS	29,000	81,678	5,488	40,004	288,916	354,000
CAPITAL OUTLAY						
Total Expenditures	\$29,000	\$81,678	\$5,488	\$40,004	\$288,916	\$354,000
ENDING FUND BALANCE	\$171,002	\$162,122	\$185,550	\$200,000	\$0	\$0

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 fees 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, 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. Once again, the Town Board deemed it appropriate to retain reasonable fund balances in all fund categories, such that future financial commitments and contingencies may be accommodated and that there is adequate funding for the accelerated paying down of debt. Certain fund balances also accommodate 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 currently in its third year of implementation and is projected to be reviewed again in 2020.

The following chart incorporates these financial planning decisions regarding Fund Balance and Reserve Policies.

FUND BALANCE ANALYSIS						
Fund	Beginning Balance	Revenue	Expenditures	Ending Balance	Dollar Variance	Percentage Variance
General Fund	\$ 14,559,785	\$ 25,430,369	\$ 23,967,428	\$ 16,022,726	\$ 1,462,941	10.0%
Park Improvement Fund	12,252,015	2,445,857	6,262,503	8,435,369	(3,816,646)	-31.2%
Conservation Trust Fund	1,155,814	1,565,733	1,171,500	1,550,047	394,233	34.1%
Capital Impr Fund	12,427,897	15,788,447	19,666,218	8,550,126	(3,877,771)	-31.2%
Community / Rec Center Fund	614,739	1,448,309	1,716,655	346,393	(268,346)	-43.7%
Water Fund	18,543,209	10,463,139	8,995,848	20,010,500	1,467,292	7.9%
Sewer Fund	13,685,763	4,588,955	4,853,983	13,420,735	(265,028)	-1.9%
Storm Drainage Fund	4,481,637	2,320,911	3,107,813	3,694,735	(786,902)	-17.6%
Community / Rec Center Expansion Fund	9,278,072	5,623,209	3,898,726	11,002,555	1,724,483	18.6%
Fleet Mgmt Fund	(69,465)	1,994,879	1,920,879	4,535	74,000	-106.5%
Information Tech Fund	33,356	2,532,739	2,532,740	33,355	(1)	0.0%
Windsor Building Authority Fund	344,580	292,459	290,160	346,879	2,299	0.7%
Facility Services Fund	111,601	827,360	825,741	113,221	1,619	1.5%
Economic Development Incentive	0	354,000	354,000	0	-	0.0%
	\$ 87,419,004	\$ 75,676,366	\$ 79,564,193	\$ 83,531,178	\$ (3,887,827)	-4.4%

Explanation of Changes in certain Fund Balances:

General Fund - Even though Property Tax revenues have increased considerably for 2020, Staff is cognizant of the need temper expenditures should an economic downturn occur.

Park Improvement Fund – Includes a \$4M contingency in the event that the Town has to purchase Diamond Valley.

Financial Plan

Capital Improvement Fund – Includes the use of fund reserves in order to complete a number of strategic road improvement/safety projects that aligned with the newly-completed Transportation Master Plan.

Community Recreation Center Fund and Community Recreation Center Expansion Fund – May be combined in future years. In practice, expenditures are tailored to meet fund balances.

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General Fund Detail Budget

TOWN OF WINDSOR		2016	2017	2018	2019	ACTUAL -	PROJECTED	2019	2020
ACCT NO	ACCOUNT NAME	ACTUAL	ACTUAL	ACTUAL	BUDGET	Thru JUNE 2019	JUL-DEC 2019	PROJ.	BUDGET
GENERAL FUND REVENUE - 01									
4001-000	<i>Beginning Fund Balance</i>	8,755,162	9,563,613	11,026,446	12,582,672	13,182,802	0	13,182,802	14,559,785
TAXES									
4311-000	Property Tax	5,074,514	5,496,800	5,925,226	6,793,512	5,041,621	1,754,237	6,795,858	8,718,640
4312-000	Auto Tax	450,528	558,588	582,547	581,371	276,825	276,825	553,649	649,900
4313-000	Sales Tax	4,848,969	5,361,633	5,972,007	6,499,980	3,363,148	3,363,148	6,726,296	7,062,611
4314-000	Franchise Tax	1,507,839	1,586,318	1,669,430	1,589,080	572,909	572,909	1,145,818	1,782,826
	<i>Sub-Total</i>	11,881,849	13,003,339	14,149,210	15,463,943	9,254,503	5,967,119	15,221,621	18,213,977
LICENSES & PERMITS									
4321-000	Beer & Liquor Licenses	16,281	15,560	21,973	15,928	7,883	7,883	15,766	17,938
4322-000	Building Permits	357,596	475,314	540,084	449,208	383,240	383,240	766,481	457,665
4323-000	Business & Other Licenses	27,634	32,300	55,816	42,150	14,020	14,020	28,040	38,583
	<i>Sub-Total</i>	401,511	523,174	617,873	507,286	405,144	405,144	810,287	514,186
INTERGOVERNMENTAL REVENUES									
4331-000	Highway Users Tax	814,129	860,591	1,128,031	892,349	377,293	377,293	754,586	1,044,414
4332-000	County Road & Bridge Tax	255,567	269,505	442,172	359,916	212,156	212,156	424,313	410,530
4333-000	Cigarette Tax	31,190	30,703	34,228	30,574	13,394	13,394	26,789	32,040
4334-000	Grants	25,500	349,500	0	0	0	0	0	600,000
4335-000	Police Dept Grants	6,022	16,919	15,059	10,000	738.24	9,262	10,000	100,000
4356-000	Cultural Affairs Grants/Donations	0	0	0	0	0	0	0	0
	<i>Sub-Total</i>	1,132,407	1,527,218	1,619,490	1,292,839	603,582	612,106	1,215,688	2,186,984
CHARGES FOR SERVICES									
4342-000	Cemetery Revenue	73,620	90,230	58,175	74,902	27,125	27,125	54,250	74,008
4343-XXX	Swimming Pool	191,255	150,951	192,004	201,479	108,154	108,154	216,308	276,061
4344-000	Police Dept. Services	22,230	36,474	36,590	29,131	20,363.35	20,363	40,727	31,660
4344-XXX	Police Dept Services / SRO & CBI	0	0	19,772	35,786	6,281	6,281	12,562	102,705
4346-XXX	Recreation Revenue	815,993	688,330	776,908	650,666	303,747	303,747	607,494	581,070
4351-000	Court of Record Costs	12,480	11,020	10,080	11,033	4,212	4,212	8,424	11,193
4366-000	Planning Fees	63,767	161,166	145,857	127,590	65,083	65,083	130,166	123,596
4383-000	Sale of Recycle Commodity	5,587	10,687	2,208	2,875	37	37	74	120
4385-000	Misc. Brush Recycling Revenue	36,756	52,903	51,021	57,000	475	0	475	0
	<i>Sub-Total</i>	1,221,688	1,201,762	1,292,615	1,190,463	535,477	535,002	1,070,480	1,200,413
FINES & FORFEITS									
4350-000	Court Fines	164,689	177,932	213,493	182,429	99,834	99,834	199,668	185,371
	<i>Sub-Total</i>	164,689	177,932	213,493	182,429	99,834	99,834	199,668	185,371
MISCELLANEOUS REVENUE									
4360-000	Insurance Refund/Settlement	308	17,973	850	0	145	0	145	0
4364-000	Interest Income	43,313	45,883	58,677	54,330	35,641	35,641	71,282	213,211
4367-433	Donations/Contributions-Community Events	0	0	0	55,000	36,516	36,516	73,032	52,499
4368-000	Miscellaneous Revenue	50,440	60,698	72,271	42,270	128,586	0	128,586	63,418
4376-000	Transfer from Capital Improvement Fund	0	0	0	434,156	0	434,156	434,156	447,181
4372-000	Transfer from Water Fund/Non-Potable	10,000	10,000	40,000	45,000	22,500	22,500	45,000	46,350
4373-000	Transfer from Water Fund	416,028	468,533	554,841	638,711	536,434	102,277	638,711	657,872
4374-000	Transfer from Sewer Fund	239,998	275,104	294,133	482,442	241,221	241,221	482,442	496,915
4375-000	Transfer from Park Improvement Fund	27,172	28,286	29,069	29,692	14,846	14,846	29,692	30,583
4377-000	Transfer from Community Rec. Center Exp.	0	0	0	263,613	131,807	131,807	263,614	271,521
4379-000	Transfer from Community Rec. Center	0	0	0	231,947	115,974	115,974	231,948	238,905

General Fund Detail Budget

TOWN OF WINDSOR						ACTUAL -	PROJECTED		
ACCT NO	ACCOUNT NAME	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	Thru JUNE 2019	JUL-DEC 2019	2019 PROJ.	2020 BUDGET
4380-000	Art & Heritage Miscellaneous Revenue	3,183	14,437	24,618	48,090	15,709	15,709	31,418	64,035
4386-000	Community Events Revenue	7,819	70,259	77,287	15,495	14,869	14,869	29,738	21,625
4388-000	Misc. Park Revenue	16,453	18,555	13,861	41,090	22,571	22,571	45,142	36,890
4389-000	Misc. Forestry Revenue	5,238	9,352	9,810	6,200	3,945	3,945	7,890	6,200
4390-328	Misc. Open Space Revenue/BROE Farm	0	3,375	4,544	2,925	3,316	3,316	6,632	11,365
4391-000	DDA Administration Reimbursement	5,000	5,000	5,000	5,000	2,500	2,500	5,000	5,000
	<i>Sub-Total</i>	824,952	1,027,454	1,184,961	2,395,961	1,326,580	1,197,848	2,524,428	2,663,570
	COLLECTIONS FOR OTHER GOVERNMENTS								
4315-000	Larimer County Use Tax Collections	3,992	5,250	7,343	4,621	12,046	12,046	24,092	5,528
4320-000	Safebuilt Building Fee Collection	157,146	404,403	516,087	650,000	550,320	366,880	917,200	460,245
4325-000	Fire Department Fee collection	11,402	0	0	0	666	0	666.00	0
4393-000	Court Fine Surcharge	285	0	0	0	0	0	0.00	95
	<i>Sub-Total</i>	172,825	409,652	523,430	654,621	563,032	378,926	941,957.95	465,868
GENERAL FUND REVENUE TOTAL		15,799,920	17,870,531	19,601,072	21,687,541	12,788,152	9,195,978	21,984,130	25,430,369
AVAILABLE RESOURCES		24,555,082	27,434,144	30,627,518	28,235,065	25,970,953	9,195,978	35,166,932	39,990,154
GENERAL FUND EXPENDITURES - 01									
TOWN CLERK/CUSTOMER SERVICE EXPENDITURES - 410									
5111-000	Wages / Full Time	373,549	392,653	375,810	462,556	226,032	226,032	452,064	504,699
5112-000	Wages / Part Time	3,295	4,851	3,674	0	0	0	0	0
5113-000	Wages / Seasonal	0	0	0	5,472	4,788	684	5,472	9,000
5114-000	Merit Pay	0	0	0	23,493	0	0	0	0
5121-000	Wages / Over Time	148	307	4,069	200	957	957	1,915	200
5126-000	Short Term Disability	598	690	788	854	363	363	727	657
5127-000	Long Term Disability	1,716	1,794	1,614	2,151	922	922	1,844	2,347
5128-000	Vision Insurance	912	768	766	918	442	442	884	1,059
5130-000	FICA-Med	5,441	5,452	5,263	7,130	3,215	3,215	6,430	7,492
5131-000	FICA	23,265	23,312	22,501	30,487	13,748	13,748	27,496	32,035
5132-000	Medical Insurance	73,503	83,103	69,639	90,146	38,630	38,630	77,260	89,152
5133-000	Employee Retirement	20,858	19,631	18,663	18,461	11,604	11,604	23,208	30,282
5134-000	Unemployment Insurance	1,100	1,193	1,148	1,475	697	697	1,394	1,550
5135-000	Workers Compensation Insurance	687	562	463	292	300	300	600	657
5136-000	Dental Insurance	5,311	5,775	5,530	5,244	3,360	3,360	6,720	8,489
5137-000	Staff Development	7,008	5,241	6,430	6,850	5,084	5,084	10,168	13,700
5138-000	Life Insurance	939	978	844	1,150	523	523	1,046	1,272
5141-000	Uniform/Clothing Allowance	283	0	316	800	0	0	0	900
5144-000	Employee Assistance Administration	305	311	292	311	159	159	318	312
	<i>Personal Services Total</i>	518,918	546,620	517,810	657,991	310,824	306,721	617,546	703,803
6209-000	Employee Relations	0	0	779	0	0	0	0	0
6210-000	Office Supplies	1,891	1,737	1,583	2,000	1,321	679	2,000	2,200
6216-000	Reference Books/Materials	30	53	11	350	0	350	350	600
6217-000	Dues/Fees/Subscriptions	1,435	1,385	519	759	368	391	759	2,194
6218-000	Small Equipment Items	197	0	771	0	83	-83	0	800
6245-000	Travel/Mileage	339	70	365	495	284	211	495	800
6246-000	Liability Insurance	3,748	3,799	4,337	5,308	4,760	0	4,760	5,800
6253-000	Contract Service	5,392	5,161	5,309	11,380	312	11,068	11,380	13,880

General Fund Detail Budget

TOWN OF WINDSOR		ACTUAL - PROJECTED							
ACCT NO	ACCOUNT NAME	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	Thru JUNE 2019	JUL-DEC 2019	2019 PROJ.	2020 BUDGET
6256-000	Publishing/Recording	780	1,530	1,156	1,000	237	763	1,000	1,100
6261-000	Telephone Services	1,255	1,311	461	660	330	330	660	660
6263-000	Postage	549	332	433	600	87	513	600	600
6264-000	Printing/Binding	147	101	185	200	48	152	200	200
6290-000	Elections	31,267	1,540	22,936	35,000	0	35,000	35,000	40,000
	<i>Operating & Maintenance Total</i>	47,029	17,019	38,846	57,752	7,829	49,375	57,204	68,834
7011-000	Information Tech Transfer	112,529	154,404	94,824	155,593	77,796	77,796	155,593	110,704
7012-000	Facility Services Transfer	19,845	21,202	20,570	20,713	10,356	10,356	20,713	39,434
	<i>Interfund Loans & Transfers Total</i>	132,374	175,606	115,394	176,306	88,153	88,153	176,306	150,138
TOWN CLERK/CUSTOMER SERVICE EXPENDITURES TOTAL		698,321	739,245	672,050	888,594	406,807	444,249	851,056	922,775
MAYOR & TOWN BOARD EXPENDITURES - 411									
5112-000	Wages / Part Time	60,000	46,943	54,250	60,000	30,000	30,000	60,000	60,000
5130-000	FICA-Med	783	675	725	870	435	435	870	896
5131-000	FICA	3,348	2,886	3,100	3,720	1,860	1,860	3,720	3,832
5134-000	Unemployment Insurance	162	140	150	180	90	90	180	287
5135-000	Workers Compensation Insurance	27	18	17	14	14	0	14	20
	<i>Personal Services Total</i>	64,320	50,662	58,242	64,784	32,399	32,385	64,784	65,035
6210-000	Office Supplies	744	774	383	500	142	358	500	500
6213-000	Public Relations	8,206	10,575	62,284	41,650	34,482	7,168	41,650	41,650
6214-000	Board Development	8,887	18,679	11,923	16,100	5,881	10,219	16,100	38,700
6217-000	Dues/Fees/Subscriptions	8,298	8,503	10,311	9,972	7,733	2,239	9,972	10,370
6218-000	Small Equipment	0	0	1,675	0	0	0	0	0
6245-000	Travel/Mileage	218	732	1,335	1,700	2,526	-826	1,700	2,250
6246-000	Liability Insurance	18,833	19,092	21,796	26,674	23,921	0	23,921	29,149
6253-000	Contract Service	27,657	0	77,917	42,000	0	42,000	42,000	25,000
6256-000	Publishing/Recording	135	20	156	200	0	200	200	200
6267-000	Study Review/Consultant	7,991	16,918	85	0	0	0	0	0
6270-000	Outside Agency Funding	57,300	14,385	28,705	101,903	1,350	100,553	101,903	245,780
6270-200	Outside Agency Funding (DDA)	270,000	332,004	614,500	382,000	191,000	191,000	382,000	393,460
	<i>Operating & Maintenance Total</i>	408,268	421,682	831,070	622,699	267,034	352,911	619,946	787,059
7304-000	Transfer to Capital Improvement Fund	583,248	583,248	0	0	0	0	0	0
7011-000	Information Tech Transfer	37,216	38,275	39,313	7,322	3,661	3,661	7,322	28,516
	<i>Loans & Transfers Total</i>	620,464	621,523	39,313	7,322	3,661	3,661	7,322	28,516
MAYOR & TOWN BOARD EXPENDITURES TOTAL		1,093,051	1,093,867	928,625	694,804	303,094	388,957	692,052	880,610
MUNICIPAL COURT EXPENDITURES - 412									
6210-000	Office Supplies	0	56	104	0	0	0	0	0
6217-000	Dues/Fees/Subscriptions	40	20	20	1,090	20	1,070	1,090	1,090
6218-000	Small Equipment Items	0	0	56	0	0	0	0	0
6246-000	Liability Insurance	114	115	131	161	144	17	161	176
6253-000	Contract Service	17,260	15,804	18,180	17,970	7,144	10,826	17,970	19,225
6261-000	Telephone Services	55	57	23	50	0	50	50	50
6263-000	Postage	442	270	864	1,000	190	810	1,000	1,000
6264-000	Printing/Binding	632	355	898	900	89	811	900	900
	<i>Operating & Maintenance Total</i>	18,543	16,677	20,276	21,171	7,587	13,584	21,171	22,441
MUNICIPAL COURT EXPENDITURES TOTAL		18,543	16,677	20,276	21,171	7,587	13,584	21,171	22,441
TOWN MANAGER EXPENDITURES - 413									

General Fund Detail Budget

TOWN OF WINDSOR		ACTUAL - PROJECTED							
ACCT NO	ACCOUNT NAME	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	Thru JUNE 2019	JUL-DEC 2019	2019 PROJ.	2020 BUDGET
5111-000	Wages / Full Time	288,637	247,879	298,228	199,000	88,776	88,776	177,552	205,277
5112-000	Wages / Part Time	992	0	0	0	0	0	0	0
5113-000	Wages / Seasonal	0	0	0	1,200	0	0	0	1,200
5114-000	Merit Pay	0	0	0	10,150	0	0	0	0
5126-000	Short Term Disability	97	(12)	30	116	0	116	116	0
5127-000	Long Term Disability	1,269	1,007	709	925	373	373	747	955
5128-000	Vision Insurance	345	255	86	323	92	92	183	402
5129-000	Employer Paid Contribution/457	12,376	11,336	0	0	0	0	0	0
5130-000	FICA-Med	4,432	7,718	4,302	3,050	1,258	1,258	2,515	2,994
5131-000	FICA	15,823	11,880	17,960	13,042	5,377	5,377	10,754	12,801
5132-000	Medical Insurance	31,200	23,736	14,004	35,357	11,410	11,410	22,820	35,971
5133-000	Employee Retirement	14,546	12,880	8,814	9,309	4,437	4,437	8,874	12,317
5134-000	Unemployment Insurance	932	721	896	631	267	267	534	620
5135-000	Workers Compensation Insurance	478	326	270	241	248	248	495	264
5136-000	Dental Insurance	1,995	1,594	914	2,729	958	958	1,915	2,916
5137-000	Staff Development	6,748	5,487	5,248	5,595	1,772	3,823	5,595	3,250
5138-000	Life Insurance	690	563	813	502	204	204	408	517
5144-000	Employee Assistance Administration	117	87	55	78	29	49	78	78
	<i>Personal Services Total</i>	380,677	325,458	352,329	282,249	115,200	117,386	232,586	279,562
6209-000	Employee Relations	13,329	33,258	19,098	16,850	3,466	13,384	16,850	20,200
6210-000	Office Supplies	1,412	419	771	500	2,130	870	3,000	500
6213-000	Public Relations	500	756	12	400	273	127	400	400
6216-000	Reference Books/Materials	186	0	0	100	0	100	100	100
6217-000	Dues/Fees/Subscriptions	2,635	2,758	420	2,025	1,437	588	2,025	2,225
6245-000	Travel/Mileage	9,463	7,546	2,199	2,500	890	1,610	2,500	2,500
6246-000	Liability Insurance	1,500	1,071	1,222	1,496	1,341	0	1,341	1,635
6253-000	Contract Services	0	0	0	0	153	0	153	0
6261-000	Telephone Services	2,542	1,749	686	660	220	440	660	660
6263-000	Postage	182	179	294	6,200	116	6,084	6,200	6,200
	<i>Operating & Maintenance Total</i>	31,750	47,736	24,703	30,731	10,026	23,203	33,229	34,420
7011-000	Information Tech Transfer	43,111	45,087	14,261	35,475	17,738	17,738	35,475	36,330
7012-000	Facility Services Transfer	13,657	13,329	12,648	16,120	8,060	8,060	16,120	28,021
	<i>Interfund Loans & Transfers Total</i>	56,768	58,416	26,909	51,595	25,797	25,797	51,595	64,351
TOWN MANAGER EXPENDITURES TOTAL		469,194	431,610	403,941	364,575	151,024	166,386	317,410	378,333
FINANCE EXPENDITURES - 415									
5111-000	Wages / Full Time	365,186	382,255	434,874	435,987	242,972	234,896	477,868	525,245
5112-000	Wages - Part Time	1,134	26,712	0	0	0	0	0	0
5121-000	Wages / Over Time	(50)	0	0	0	0	0	0	0
5114-000	Merit Pay	0	0	0	30,519	0	0	0	0
5126-000	Short Term Disability	1,129	1,184	1,399	1,424	615	615	1,231	1,202
5127-000	Long Term Disability	1,669	1,755	1,987	2,023	1,040	1,040	2,080	2,443
5128-000	Vision Insurance	568	484	723	691	353	353	705	869
5130-000	FICA-Med	5,316	5,605	5,970	6,764	3,369	3,369	6,737	7,616
5131-000	FICA	22,219	23,966	25,273	28,923	14,404	14,404	28,808	32,565
5132-000	Medical Insurance	50,820	56,194	73,252	76,326	41,976	41,976	83,952	101,648
5133-000	Employee Retirement	22,653	22,745	23,164	27,990	12,565	12,565	25,131	31,515
5134-000	Unemployment Insurance	1,214	1,222	1,303	1,400	731	731	1,461	1,576
5135-000	Workers Compensation Insurance	652	536	473	374	383	0	383	672
5136-000	Dental Insurance	3,199	3,714	5,196	5,389	2,988	2,988	5,975	7,214
5137-000	Staff Development	1,978	8,534	5,686	8,000	1,403	1,403	2,805	8,000
5138-000	Life Insurance	907	891	1,077	1,102	577	577	1,154	1,324

General Fund Detail Budget

TOWN OF WINDSOR						ACTUAL -	PROJECTED		
ACCT NO	ACCOUNT NAME	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	Thru JUNE 2019	JUL-DEC 2019	2019 PROJ.	2020 BUDGET
5144-000	Employee Assistance Administration	194	194	233	233	120	120	240	312
	<i>Personal Services Total</i>	478,789	535,992	580,610	627,146	323,495	315,036	638,531	722,201
6209-325	Employee Relations	0	0	44	0	0	(0)	0	0
6210-000	Office Supplies	3,895	3,855	6,096	4,000	2,403	1,597	4,000	6,100
6212-000	Investment Management Fees	0	0	12,424	60,000	6,255	53,745	60,000	15,000
6213-000	Public Relations	0	8	83	0	0	0	0	0
6216-000	Reference Books/Materials	0	155	0	100	26	74	100	100
6217-000	Dues/Fees/Subscriptions	2,777	3,425	2,732	3,500	2,013	1,487	3,500	3,500
6218-000	Small Equipment Items	0	378	0	0	0	0	0	0
6245-000	Travel/Mileage	157	315	596	250	46	204	250	600
6246-000	Liability Insurance	3,030	3,072	3,507	4,292	3,849	0	3,849	4,690
6251-000	Audit Service	36,490	36,500	52,474	40,750	20,000	20,750	40,750	43,250
6253-000	Contract Service	4,573	171	8,023	30,000	969	29,031	30,000	50,000
6256-000	Publishing/Recording	45	131	22	50	36	14	50	50
6261-000	Telephone Services	1,443	1,344	1,306	1,200	600	600	1,200	1,400
6263-000	Postage	3,923	1,718	4,803	3,000	916	2,084	3,000	5,000
6264-000	Printing/Binding	426	1,077	2,199	2,500	544	1,956	2,500	2,500
6268-000	County Treasurer Fees	69,879	73,153	79,054	80,000	66,295	13,705	80,000	80,000
	<i>Operating & Maintenance Total</i>	126,640	125,303	173,431	229,642	103,954	125,245	229,199	212,190
							0		
7011-000	Information Tech Transfer	71,741	108,539	66,842	109,470	54,735	54,735	109,470	78,648
7012-000	Facility Services Transfer	18,959	20,166	18,778	19,276	9,638	9,638	19,276	35,629
	<i>Interfund Loans & Transfers Total</i>	90,700	128,705	85,620	128,746	64,373	64,373	128,746	114,277
FINANCE									
EXPENDITURES TOTAL		696,128	789,999	839,660	985,534	491,822	504,654	996,476	1,048,668
HUMAN RESOURCES EXPENDITURES - 416									
5111-000	Wages / Full Time	149,903	206,613	193,576	213,031	113,108	113,108	226,216	285,286
5121-000	Wages / Over Time	589	0	148	600	228	228	456	600
5114-000	Merit Pay	0	0	0	14,912	0	0	0	0
5126-000	Short Term Disability	558	487	403	378	238	238	477	644
5127-000	Long Term Disability	849	1,048	1,040	1,051	591	591	1,183	1,326
5128-000	Vision Insurance	370	599	559	528	234	234	469	556
5130-000	FICA-Med	3,219	3,181	3,341	3,314	1,708	1,708	3,415	4,137
5131-000	FICA	13,824	13,589	14,277	14,170	7,301	7,301	14,603	17,688
5132-000	Medical Insurance	33,713	43,176	42,857	50,825	25,303	25,303	50,607	60,057
5133-000	Employee Retirement	7,080	6,419	8,125	5,982	1,379	1,379	2,758	17,117
5134-000	Unemployment Insurance	649	684	720	686	367	367	733	856
5135-000	Workers Compensation Insurance	340	1,757	300	183	187	187	374	365
5136-000	Dental Insurance	2,114	3,886	4,018	3,593	1,882	1,882	3,764	4,514
5137-000	Staff Development	3,917	2,180	2,740	6,125	1,286	4,839	6,125	7,850
5138-000	Life Insurance	458	570	567	573	331	331	661	589
5140-000	Tuition Reimbursement	0	2,000	2,810	5,000	(269)	5,269	5,000	7,500
5142-000	Wellness/Preventive Care	29,244	31,572	22,640	22,050	1,206.25	20,843.75	22,050	24,000
5143-000	Employee Development & Training	0	350	22,717	30,000	6,618	23,382	30,000	35,000
5144-000	Employee Assistance Administration	113	126	117	117	58	58	117	247
	<i>Personal Services Total</i>	246,941	318,238	320,955	373,116	161,758	207,249	369,007	468,332
6209-000	Employee Relations	8,073	2,922	1,678	4,800	1,585	3,215	4,800	5,750
6210-000	Office Supplies	3,327	4,091	2,828	3,000	871	2,129	3,000	4,700
6216-000	Reference Books/Materials	5,517	6,565	883	5,500	1,615	3,885	5,500	6,000
6217-000	Dues/Fees/Subscriptions	6,436	6,693	6,648	7,140	6,110	1,030	7,140	7,421
6245-000	Travel/Mileage	696	401	394	600	0	600	600	2,570

General Fund Detail Budget

TOWN OF WINDSOR						ACTUAL - PROJECTED			
ACCT NO	ACCOUNT NAME	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	Thru JUNE 2019	JUL-DEC 2019	2019 PROJ.	2020 BUDGET
6246-000	Liability Insurance	2,408	3,310	3,156	3,411	3,059	(0)	3,059	3,728
6247-000	Safety Expense	0	0	672	250	0	250	250	275
6253-000	Contract Service	20,946	26,439	15,234	23,305	10,700	12,605	23,305	32,750
6257-000	Recruitment/Relocation/Travel	42,251	7,221	24,600	20,275	6,982	13,293	20,275	24,425
6261-000	Telephone Services	1,427	178	69	0	0	0	0	0
6263-000	Postage	76	133	456	800	59	741	800	850
6267-000	Study Review/Consultant	3,150	42,921	13,406	14,000	11,718	2,282	14,000	27,500
	<i>Operating & Maintenance Total</i>	94,308	100,876	70,024	83,081	42,700	40,029	82,729	115,969
7011-000	Information Tech Transfer	51,342	66,878	154,634	95,320	47,660	47,660	95,320	64,603
7012-000	Facility Services Transfer	13,830	15,831	14,012	16,074	8,037	8,037	16,074	32,269
	<i>Interfund Loans & Transfers Total</i>	65,172	82,709	168,646	111,394	55,697	55,697	111,394	96,872
HUMAN RESOURCES EXPENDITURES TOTAL		406,420	501,822	559,625	567,591	260,155	302,975	563,130	681,173
COMMUNICATIONS EXPENDITURES - 417									
5111-000	Wages / Full Time	0	80,083	86,192	109,820	59,721	59,721	119,442	170,321
5112-000	Wages / Part Time	0	29,700	24,105	44,500	12,680	12,680	25,360	13,500
5113-000	Wages / Seasonal	0	0	1,809	0	4,020	4,020	8,040	0
5114-000	Merit Pay	0	0	0	7,687	0	0	0	0
5121-000	Wages - Over Time	0	0	17	0	0	0	0	0
5126-000	Short Term Disability	0	189	76	0	0	0	0	180
5127-000	Long Term Disability	0	363	352	313	267	267	535	872
5128-000	Vision Insurance	0	119	159	260	138	138	277	680
5130-000	FICA - Med	0	1,544	1,608	2,349	1,096	1,096	2,191	2,915
5131-000	FICA	0	6,602	6,877	10,044	4,684	4,684	9,368	12,466
5132-000	Medical Insurance	0	14,108	15,052	25,324	12,964	12,964	25,928	63,684
5133-000	Employee Retirement	0	3,603	1,518	3,444	337	337	675	11,253
5134-000	Unemployment Insurance	0	325	339	486	232	232	464	604
5135-000	Workers Compensation Insurance	0	125	179	132	136	0	136	235
5136-000	Dental Insurance	0	963	1,020	1,796	956	956	1,912	4,838
5137-000	Staff Development	0	1,480	2,457	2,700	0	2,700	2,700	3,600
5138-000	Life Insurance	0	197	191	277	151	151	302	473
5144-000	Employee Assistance Administration	0	36	58	78	39	39	78	156
	<i>Personal Services Total</i>	0	139,437	142,009	209,211	97,421	99,986	197,407	285,777
6209-000	Employee Relations	0	0	0	0	74	0	74	0
6210-000	Office Supplies	0	600	2,535	3,900	1,922	1,978	3,900	2,640
6213-000	Public Relations	0	3,446	2,133	12,100	2,167	9,933	12,100	18,000
6217-000	Dues/Fees/Subscriptions	0	543	1,397	3,010	1,944	1,066	3,010	4,775
6245-000	Travel / Mileage	0	1,246	692	1,550	600	950	1,550	500
6246-000	Liability Insurance	0	535	611	748	671	77	748	817
6253-000	Contract Services	0	0	11,083	25,000	3,783	21,217	25,000	25,000
6256-000	Publishing/Recording	0	3,828	4,283	12,700	2,494	10,206	12,700	12,700
6261-000	Telephone Services	0	735	400	860	330	530	860	400
6263-000	Postage	0	72	106	4,150	38	4,112	4,150	4,150
	<i>Operating & Maintenance Total</i>	0	11,006	23,241	64,018	14,023	50,069	64,018	68,982
7011-000	Information Tech Transfer	0	0	44,261	79,144	39,572	39,572	79,144	56,362

General Fund Detail Budget

TOWN OF WINDSOR						ACTUAL -	PROJECTED		
ACCT NO	ACCOUNT NAME	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	Thru JUNE 2019	JUL-DEC 2019	2019 PROJ.	2020 BUDGET
7012-000	Facility Services Transfer	0	12,537	12,914	15,995	7,998	7,998	15,995	29,361
	<i>Interfund Loans & Transfers Total</i>	0	12,537	57,175	95,139	47,570	47,570	95,139	85,723
COMMUNICATIONS									
EXPENDITURES TOTAL		0	162,981	222,425	368,368	159,014	197,624	356,564	440,482
LEGAL SERVICES EXPENDITURES - 418									
5111-000	Wages / Full Time	220,367	229,134	238,609	251,194	118,621	118,621	237,242	256,670
5113-000	Seasonal	0	0	0	0	0	0	0	2,000
5126-000	Short Term Disability	597	654	697	700	362	362	724	810
5127-000	Long Term Disability	1,003	1,037	1,026	1,030	546	546	1,091	1,194
5128-000	Vision Insurance	223	233	223	235	112	112	224	224
5130-000	FICA-Med	3,219	3,206	3,352	3,642	1,696	1,696	3,393	3,721
5131-000	FICA	11,354	11,910	12,132	15,574	7,253	7,253	14,507	15,914
5132-000	Medical Insurance	29,485	31,649	30,884	33,117	17,007	17,007	34,015	34,663
5133-000	Employee Retirement	12,615	13,663	14,273	15,072	7,102	7,102	14,205	15,400
5134-000	Unemployment Insurance	686	686	716	754	357	357	714	770
5135-000	Workers Compensation Insurance	397	320	267	201	206	206	412	331
5136-000	Dental Insurance	1,836	2,049	2,192	2,228	1,186	1,186	2,372	2,376
5137-000	Staff Development	3,816	2,055	3,291	4,000	1,399	2,601	4,000	4,000
5138-000	Life Insurance	545	572	590	593	324	324	648	647
5144-000	Employee Assistance Administration	78	78	78	78	39	39	78	78
	<i>Personal Services Total</i>	286,220	297,246	308,330	328,418	156,212	157,413	313,625	338,798
6210-000	Office Supplies	670	237	119	250	280	(30)	250	350
6216-000	Reference Books/Materials	8,679	9,681	12,442	15,500	5,406	10,094	15,500	15,000
6217-000	Dues/Fees/Subscriptions	1,658	2,631	1,351	2,000	735	1,265	2,000	4,500
6218-000	Small Equipment	12	280	0	0	0	0	0	0
6245-000	Travel/Mileage	390	0	0	500	47	453	500	500
6246-000	Liability Insurance	1,056	1,071	1,222	1,496	1,341	154	1,496	1,635
6253-000	Contract Legal Services	5,172	24,258	9,650	25,000	60,955	24,045	85,000	85,000
6253-300	Building Authority Attorney	1,398	2,119	0	1,500	0	1,500	1,500	2,000
6253-400	Water Attorney General Counsel	20,641	19,043	6,382	20,000	1,586	18,415	20,000	20,000
6253-500	Non-potable Water Attorney	26,559	91,387	95,937	35,000	34,060	15,940	50,000	35,000
6253-600	Litigation	1,598	0	0	30,000	0	30,000	30,000	10,000
6253-605	Kern Non-potable water attorney	7,336	15,591	3,780	10,000	703	9,298	10,000	10,000
6253-700	Town Treated Water Acquisitions	0	1,142	0	15,000	0	15,000	15,000	5,000
6256-000	Publishing/Recording	28	185	446	200	445	(245)	200	750
6261-000	Telephone Services	727	763	706	1,320	330	990	1,320	1,320
6263-000	Postage	155	174	292	300	32	268	300	150
6264-000	Printing/Binding	58	48	0	50	0	50	50	50
	<i>Operating & Maintenance Total</i>	76,137	168,611	132,327	158,116	105,920	127,196	233,116	191,255
7011-000	Information Tech Transfer	28,881	28,631	14,261	27,405	13,703	13,703	27,405	30,914
7012-000	Facility Services Transfer	7,287	7,711	6,527	7,801	3,900	3,900	7,801	15,817
	<i>Interfund Loans & Transfers Total</i>	36,168	36,342	20,788	35,206	17,603	17,603	35,206	46,731
LEGAL SERVICES									
EXPENDITURES TOTAL		398,525	502,199	461,445	521,739	279,734	302,212	581,947	576,784
PLANNING EXPENDITURES - 419									
5111-000	Wages / Full Time	376,535	394,932	423,614	570,357	231,899	295,369	527,269	718,821
5112-000	Wages / Part Time	483	0	0	0	1,654	4,963	6,618	0

General Fund Detail Budget

TOWN OF WINDSOR						ACTUAL -	PROJECTED		
ACCT NO	ACCOUNT NAME	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	Thru JUNE 2019	JUL-DEC 2019	2019 PROJ.	2020 BUDGET
5121-000	Wages / Over Time	0	0	0	800	0	800	800	1,400
5114-000	Merit Pay	0	0	0	33,261	571	(0)	571	0
5126-000	Short Term Disability	577	554	459	722	263	327	590	890
5127-000	Long Term Disability	1,705	1,746	1,921	2,158	993	1,231	2,224	3,343
5128-000	Vision Insurance	494	243	264	435	121	151	272	1,349
5130-000	FICA-Med	5,495	5,594	6,061	8,764	3,362	4,169	7,531	10,423
5131-000	FICA	23,495	23,920	25,914	37,474	14,376	17,826	32,201	44,567
5132-000	Medical Insurance	57,214	53,780	53,804	79,258	27,851	34,535	62,385	136,311
5133-000	Employee Retirement	18,595	20,400	19,960	30,505	12,403	15,379	27,782	43,129
5134-000	Unemployment Insurance	1,195	1,191	1,277	1,813	708	878	1,587	2,156
5135-000	Workers Compensation Insurance	707	576	472	489	501	0	501	920
5136-000	Dental Insurance	3,245	2,822	4,334	4,476	2,188	2,713	4,901	10,519
5137-000	Staff Development	2,994	3,784	4,350	12,275	3,680	8,595	12,275	12,275
5138-000	Life Insurance	924	951	1,046	1,354	550	683	1,233	1,812
5144-000	Employee Assistance Administration	214	220	233	301	117	145	261	390
	<i>Personal Services Total</i>	493,870	510,714	543,710	784,442	301,238	387,764	689,001	988,305
6210-000	Office Supplies	2,282	2,430	1,880	2,500	1,049	1,451	2,500	2,750
6213-000	Public Relations	491	381	47	1,000	282	718	1,000	1,000
6214-000	Board Development - Planning Commission	1,219	8,588	4,789	8,000	2,813	5,187	8,000	8,000
6214-100	Board Development Historical Preservation	159	652	79	1,000	0	1,000	1,000	1,000
6216-000	Reference Books/Materials	0	50	23	100	0	100	100	100
6217-000	Dues/Fees/Subscriptions	1,877	1,489	1,855	2,590	1,408	1,182	2,590	3,125
6245-000	Travel/Mileage	2,598	3,020	2,750	2,500	1,314	1,186	2,500	2,500
6246-000	Liability Insurance	3,030	3,072	3,626	4,292	3,849	0	3,849	4,690
6253-000	Contract Service	35,245	161,942	14,733	35,750	32,463	3,287	35,750	13,000
6256-000	Publishing/Recording	2,893	4,352	5,040	4,250	1,525	2,725	4,250	4,250
6261-000	Telephone Services	1,304	1,525	1,342	1,420	600	820	1,420	1,420
6263-000	Postage	374	257	666	500	93	407	500	650
6264-000	Printing/Binding	1,478	294	60	1,800	0	1,800	1,800	1,800
6289-000	Credit Card Processing Fees	0	22,266	6,356	6,700	2,345	4,355	6,700	6,700
	<i>Operating & Maintenance Total</i>	52,950	210,319	43,245	72,402	47,740	24,219	71,959	50,985
7011-000	Information Tech Transfer	46,878	65,401	81,159	138,966	69,483	69,483	138,966	101,478
7012-000	Facility Services Transfer	16,132	18,332	17,773	21,110	10,555	10,555	21,110	39,059
	<i>Interfund Loans & Transfers Total</i>	63,010	83,733	98,932	160,076	80,038	80,038	160,076	140,537
PLANNING									
EXPENDITURES TOTAL		609,829	804,765	685,887	1,016,920	429,016	492,020	921,037	1,179,827
ECONOMIC DEVELOPMENT - 420									
5111-000	Wages / Full Time	135,364	156,293	165,768	165,398	84,989	84,989	169,979	183,750
5114-000	Merit Pay	0	0	0	11,578	0	0	0	0
5126-000	Short Term Disability	334	355	386	387	194	194	387	427
5127-000	Long Term Disability	638	697	766	769	389	389	777	854
5128-000	Vision Insurance	214	287	313	323	138	138	276	278
5130-000	FICA-Med	2,045	2,212	2,373	2,566	1,228	1,228	2,456	2,664
5131-000	FICA	8,746	9,458	10,146	10,973	5,250	5,250	10,500	11,392
5132-000	Medical Insurance	20,002	28,888	30,987	33,117	12,970	12,970	25,940	26,602
5133-000	Employee Retirement	6,408	6,235	9,648	10,619	5,099	5,099	10,199	11,025
5134-000	Unemployment Insurance	435	480	514	531	264	264	528	551.00
5135-000	Workers Compensation Insurance	241	209	187	142	145	0	145	238
5136-000	Dental Insurance	1,039	1,843	2,200	2,228	952	952	1,903	1,922.00
5137-000	Staff Development	3,478	2,761	2,222	7,000	1,044	5,956	7,000	7,000.00
5138-000	Life Insurance	404	377	417	418	213	213	426	468.00
5144-000	Employee Assistance Administration	75	75	78	78	39	39	78	78.00
	<i>Personal Services Total</i>	179,423	210,170	226,005	246,126	112,914	117,680	230,594	247,249

General Fund Detail Budget

TOWN OF WINDSOR		ACTUAL - PROJECTED							
ACCT NO	ACCOUNT NAME	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	Thru JUNE 2019	JUL-DEC 2019	2019 PROJ.	2020 BUDGET
6210-000	Office Supplies	734	716	658	1,000	465	535	1,000	1,000
6211-000	Economic Development Membership	41,350	23,400	34,596	40,000	28,818	11,182	40,000	40,000
6213-000	Public Relations	2,889	3,965	3,434	5,000	1,604	3,396	5,000	10,000
6216-000	Reference Books/Materials	124	283	0	350	54	296	350	350
6217-000	Dues/Fees/Subscriptions	2,823	3,242	3,235	5,000	2,047	2,953	5,000	5,000
6245-000	Travel/Mileage	3,231	3,982	4,302	5,500	2,100	3,400	5,500	5,500
6246-000	Liability Insurance	1,057	1,071	1,223	1,496	1,342	154	1,496	1,635
6253-000	Contract Service	31,324	10,996	11,724	49,000	2,634	46,366	49,000	47,000
6261-000	Telephone Services	1,323	1,961	1,986	2,200	930	1,270	2,200	2,200
6263-000	Postage	160	175	172	600	12	588	600	600
6264-000	Printing/Binding	823	404	707	1,000	185	816	1,000	1,000
	<i>Operating & Maintenance Total</i>	85,838	50,195	62,037	111,146	40,191	70,956	111,146	114,285
7011-000	Information Tech Transfer	25,048	31,859	14,261	34,279	17,139	17,139	34,279	34,620
7012-000	Facility Services Transfer	7,287	7,711	6,527	7,801	3,900	3,900	7,801	15,817
7373-000	Transfer to Econ. Dev. Incentive Fund	161,328	72,798	28,916	103,366	51,683	51,683	103,366	354,000
	<i>Interfund Loans & Transfers Total</i>	193,663	112,368	49,704	145,446	72,723	72,723	145,446	404,437
ECONOMIC DEVELOPMENT EXPENDITURES TOTAL		458,923	372,733	337,745	502,719	225,828	261,359	487,186	765,971
POLICE DEPARTMENT EXPENDITURES - 421									
5111-000	Wages / Full Time	1,768,788	2,030,747	2,547,620	3,078,467	1,513,672	1,513,672	3,027,344	3,603,530
5112-000	Wages / Part Time	27,963	38,867	32,833	39,340	20,840	20,840	41,679	42,340
5113-000	Wages / Seasonal	0	0	0	0	1,061	0	1,061	0
5121-000	Wages / Over Time	25,867	71,890	92,843	92,000	60,458	60,458	120,916	101,200
5114-000	Merit Pay	0	0	0	145,675	0	0	0	0
5126-000	Short Term Disability	2,558	3,733	4,518	5,947	2,741	2,741	5,481	5,914
5127-000	Long Term Disability	7,748	8,980	11,155	14,368	6,630	6,630	13,260	16,451
5128-000	Vision Insurance	2,917	3,591	4,280	5,319	2,661	2,661	5,322	6,464
5130-000	FICA-Med	27,451	29,756	37,332	48,654	22,370	22,370	44,739	52,862
5131-000	FICA	117,342	127,235	159,628	208,040	95,650	95,650	191,301	226,044
5132-000	Medical Insurance	338,296	421,723	481,902	662,515	302,104	302,104	604,207	749,338
5133-000	Employee Retirement	91,719	92,483	113,921	157,743	70,547	70,547	141,095	212,271
5134-000	Unemployment Insurance	5,859	6,377	7,952	10,066	4,790	4,790	9,580	10,938
5135-000	Workers Compensation Insurance	62,607	61,012	67,825	62,379	64,399	0	64,399	109,786
5136-000	Dental Insurance	22,966	28,728	36,455	46,882	22,158	22,158	44,317	53,708
5137-000	Staff Development	7,746	12,385	13,586	46,800	23,457	23,457	46,914	56,300
5138-000	Life Insurance	4,217	4,894	6,075	7,840	3,685	3,685	7,370	8,915
5139-000	FPPA Pension	65,012	72,374	88,669	118,699	53,018	53,018	106,035	141,514
5141-000	Uniform/Clothing Allowance	10,639	8,789	9,620	35,300	7,880	27,420	35,300	55,162
5144-000	Employee Assistance Administration	1,050	1,196	1,481	1,827	842	842	1,685	2,106
	<i>Personal Services Total</i>	2,590,743	3,024,760	3,717,697	4,787,861	2,278,963	2,233,042	4,512,006	5,454,843
6209-000	Employee Relations	0	0	426	1,500	0	1,500	1,500	0
6210-000	Office Supplies	3,772	3,475	4,388	7,000	3,674	3,326	7,000	5,000
6213-000	Public Relations	1,912	1,318	3,029	7,000	156	6,844	7,000	8,000
6216-000	Reference Books/Materials	720	884	593	1,500	0	1,500	1,500	2,000
6217-000	Dues/Fees/Subscriptions	954	1,126	1,872	2,000	1,245	755	2,000	1,435
6218-000	Small Equipment Items	17,606	7,611	10,602	13,000	6,392	6,608	13,000	15,400

General Fund Detail Budget

TOWN OF WINDSOR		ACTUAL - PROJECTED							
ACCT NO	ACCOUNT NAME	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	Thru JUNE 2019	JUL-DEC 2019	2019 PROJ.	2020 BUDGET
6219-000	Special Equipment	3,403	6,920	3,303	9,000	2,967	6,033	9,000	38,000
6224-000	Trash Service	597	360	330	600	210	390	600	600
6240-000	Equipment Repairs	214	724	671	8,000	546	7,454	8,000	3,000
6245-000	Travel/Mileage	323	550	484	1,500	402	1,098	1,500	1,750
6246-000	Liability Insurance	24,904	41,211	30,931	34,188	31,976	0	31,976	37,361
6253-000	Contract Service	58,002	55,080	71,295	103,424	103,909	-485	103,424	182,367
6256-000	Publishing / Recording	0	0	90	0	15	0	15	0
6258-000	Investigation Expense	12,828	29,342	45,616	37,959	12,630	25,329	37,959	40,000
6259-000	Animal Control	3,617	8,437	2,482	4,000	480	3,520	4,000	4,000
6260-000	Utilities	25,323	24,323	25,903	28,000	11,176	16,824	28,000	28,000
6261-000	Telephone Services	7,934	4,417	4,455	15,140	2,324	12,816	15,140	15,560
6262-000	Radio Expense	0	0	125	600	40	560	600	29,000
6263-000	Postage	3,232	1,257	2,191	4,000	423	3,577	4,000	4,000
6264-000	Printing/Binding	2,825	4,023	4,364	8,000	2,112	5,888	8,000	8,000
	<i>Operating & Maintenance Total</i>	168,166	191,057	213,151	284,911	180,678	103,537	284,214	423,473
7010-000	Fleet Transfer	246,235	155,330	190,078	224,271	112,136	112,136	224,271	334,436
7011-000	Information Tech Transfer	145,134	226,250	267,979	388,167	194,084	194,084	388,167	617,507
7012-000	Facility Services Transfer	97,184	126,085	138,905	107,298	53,649	53,649	107,298	164,602
7352-000	WBA Loan Repayment to WBA	0	0	145,080	145,080	0	145,080	145,080	145,080
	<i>Interfund Loans & Transfers Total</i>	488,553	507,665	742,042	864,816	359,868	504,948	864,816	1,261,625
POLICE DEPARTMENT									
EXPENDITURES TOTAL		3,247,461	3,723,482	4,672,890	5,937,588	2,819,509	2,841,527	5,661,036	7,139,941
RECYCLING EXPENDITURES - 428									
5112-000	Wages / Part Time	18,490	23,207	23,304	21,476	2,074	19,402	21,476	25,500
5121-000	Wages / Over Time	159	348	144	0	0	0	0	0
5130-000	FICA-Med	274	342	340	311	30	281	311	370
5131-000	FICA	1,172	1,460	1,452	1,332	129	1,203	1,332	1,581
5141-000	Uniform/Clothing Allowance	0	0	70	250	0	250	250	77
5134-000	Unemployment Insurance	63	71	0	64	6	58	64	250
	<i>Personal Services Total</i>	20,158	25,427	25,310	23,433	2,239	21,194	23,433	27,778
6224-000	Trash Services - recycling	13,716	16,839	23,865	22,000	9,531	12,469	22,000	27,200
6228-000	Brush Removal / Compost	43,512	60,682	0	90,000	124,695	62,348	187,043	55,000
6253-000	Contract Service	5,793	84	545	3,000	2,100	900	3,000	3,000
6260-000	Utilities	590	553	515	550	54	496	550	550
6267-000	Printing/Binding	0	0	0	100	0	100	100	100
	<i>Operating & Maintenance Total</i>	63,611	78,157	24,925	115,650	136,380	76,313	212,693	85,850
RECYCLING EXPENDITURES TOTAL		83,769	103,584	50,235	139,083	138,619	97,507	236,126	113,628
STREETS & ALLEYS EXPENDITURES - 429									
5111-000	Wages / Full Time	209,085	241,442	278,555	307,508	160,373	160,373	320,746	343,536
5112-000	Wages / Part Time	15,241	10,155	0	0	0	0	0	0
5113-000	Wages / Seasonal	0	0	30,502	64,022	6,585	57,437	64,022	65,321
5121-000	Wages / Over Time	7,498	6,268	8,448	12,265	6,887	6,887	13,774	19,250
5122-000	On Call Time	2,147	6,746	7,077	28,125	7,530	20,595	28,125	33,863
5114-000	Merit Pay	0	0	0	21,526	0	0	0	0
5126-000	Short Term Disability	255	342	453	439	235	235	471	437
5127-000	Long Term Disability	909	1,068	1,171	1,430	687	687	1,374	1,598
5128-000	Vision Insurance	381	611	690	646	289	289	577	1,182



General Fund Detail Budget

TOWN OF WINDSOR		ACTUAL - PROJECTED							
ACCT NO	ACCOUNT NAME	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	Thru JUNE 2019	JUL-DEC 2019	2019 PROJ.	2020 BUDGET
5130-000	FICA-Med	3,437	3,651	4,518	6,285	2,560	2,560	5,120	5,928
5131-000	FICA	14,696	15,609	19,318	26,874	10,946	10,946	21,891	25,350
5132-000	Medical Insurance	49,405	64,514	69,197	80,194	35,287	35,287	70,575	110,037
5133-000	Employee Retirement	9,623	10,471	14,560	18,272	5,618	5,618	11,236	20,612
5134-000	Unemployment Insurance	748	795	983	1,300	550	550	1,100	1,226
5135-000	Workers Compensation Insurance	11,780	10,516	10,127	12,321	12,628	0	12,628	20,159
5136-000	Dental Insurance	3,127	4,233	5,035	5,517	2,300	2,300	4,601	8,483
5137-000	Staff Development	1,435	1,319	3,352	5,075	645	4,430	5,075	8,600
5138-000	Life Insurance	482	581	640	700	387	387	774	866
5141-000	Uniform/Clothing Allowance	1,981	1,973	2,701	2,800	849	1,951	2,800	3,600
5144-000	Employee Assistance Administration	175	194	207	233	113	113	227	254
	<i>Personal Services Total</i>	332,405	380,487	457,533	595,531	254,470	310,646	565,116	670,302
6210-000	Office Supplies	1,073	1,025	960	1,200	359	841	1,200	1,200
6213-000	Public Relations	0	0	1,035	1,500	0	1,500	1,500	1,500
6216-000	Reference Books/Materials	0	0	0	100	0	100	100	100
6217-000	Dues/Fees/Subscriptions	0	0	292	370	0	370	370	370
6218-000	Small Equipment Items	6,882	3,678	6,930	13,500	7,131	6,369	13,500	11,000
6234-000	Signal Maintenance	0	0	14,535	50,000	1,484	48,516	50,000	60,000
6241-000	Land Maintenance	61,489	51,862	84,303	129,000	23,668	105,332	129,000	148,000
6242-000	Street Repair/Maintenance	219,038	240,862	212,372	349,500	12,814	336,686	349,500	359,615
6243-000	Weed Control	6,418	7,921	5,178	7,500	0	7,500	7,500	7,500
6246-000	Liability Insurance	5,556	5,821	6,776	8,314	7,492	822	8,314	9,086
6248-000	Signs	18,995	23,109	24,243	25,000	10,033	14,967	25,000	35,000
6249-000	Leases/Rentals	1,000	3,400	0	0	0	0	0	0
6253-000	Contract Services	24,769	37,766	25,210	112,883	23,914	88,969	112,883	112,883
6256-000	Publishing/Recording	23	3	0	100	0	100	100	100
6260-000	Utilities	387,088	380,528	385,105	385,500	181,909	203,591	385,500	391,000
6261-000	Telephone Services	4,566	4,095	5,397	4,400	2,386	2,014	4,400	10,680
	<i>Operating & Maintenance Total</i>	736,898	760,071	772,335	1,088,867	271,189	817,678	1,088,867	1,148,034
7010-000	Fleet Transfer	152,628	89,390	329,666	368,834	184,417	184,417	368,834	137,013
7011-000	Information Tech Transfer	0	0	0	58,234	29,117	29,117	58,234	116,986
	<i>Interfund Loans & Transfers Total</i>	152,628	89,390	329,666	427,068	213,534	213,534	427,068	253,999
STREETS & ALLEYS EXPENDITURES TOTAL		1,221,931	1,229,947	1,559,534	2,111,466	739,193	1,341,857	2,081,051	2,072,335
PUBLIC WORKS EXPENDITURES - 430									
5111-000	Wages / Full Time	161,134	155,683	164,135	327,230	121,167	184,637	305,804	394,607
5112-000	Wages / Part Time	0	0	2,330	32,381	4,544	27,837	32,381	32,381
5114-000	Merit Pay	0	0	0	18,463	0	0	0	0
5126-000	Short Term Disability	0	0	0	200	89	124	213	379
5127-000	Long Term Disability	719	684	756	1,522	509	712	1,221	1,835
5128-000	Vision Insurance	223	99	154	329	161	225	386	556
5130-000	FICA-Med	2,359	2,189	2,371	5,214	1,788	2,503	4,291	6,192
5131-000	FICA	10,086	9,362	10,140	22,296	7,644	10,702	18,346	26,474
5132-000	Medical Insurance	13,734	13,549	14,421	39,672	14,680	20,552	35,232	49,577
5133-000	Employee Retirement	9,605	9,137	9,815	12,118	7,270	10,178	17,448	23,676

General Fund Detail Budget

TOWN OF WINDSOR		ACTUAL - PROJECTED							
ACCT NO	ACCOUNT NAME	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	Thru JUNE 2019	JUL-DEC 2019	2019 PROJ.	2020 BUDGET
5134-000	Unemployment Insurance	506	466	501	1,079	380	532	911	1,281
5135-000	Workers Compensation Insurance	7,166	6,128	2,180	3,034	3,110	0	3,110	5,867
5136-000	Dental Insurance	705	730	862	2,409	974	1,364	2,338	3,521
5137-000	Staff Development	3,254	3,176	4,962	7,625	1,282	1,795	3,077	8,625
5138-000	Life Insurance	391	372	412	663	283	396	679	994
5141-000	Uniform/Clothing Allowance	943	170	57	300	227	73	300	800
5144-000	Employee Assistance Administration	55	71	107	136	45	64	109	156
	<i>Personal Services Total</i>	210,881	201,817	213,205	474,671	164,152	261,694	425,846	556,921
6210-000	Office Supplies	1,182	1,696	1,440	1,500	1,513	(13)	1,500	3,000
6213-000	Public Relations	1,047	1,585	2,924	3,000	424	2,576	3,000	3,000
6216-000	Reference Books/Materials	191	46	68	500	179	321	500	500
6217-000	Dues/Fees/Subscriptions	556	520	526	1,000	339	661	1,000	1,000
6218-000	Small Equipment Items	1,344	1,159	1,047	1,430	409	1,021	1,430	1,600
6224-000	Trash Service	711	850	788	1,700	3,766	(2,066)	1,700	8,000
6229-000	Building Maintenance Supplies	0	0	0	550	0	550	550	550
6232-000	Building Repairs/Maintenance	676	518	1,082	2,500	115	2,385	2,500	2,500
6245-000	Travel / Mileage	0	69	76	0	20	(20)	0	80
6246-000	Liability Insurance	8,004	8,926	10,833	10,570	9,479	0	9,479	11,551
6247-000	Safety Expense	0	0	3,787	4,500	0	4,500	4,500	4,500
6253-000	Contract Service	1,472	1,123	3,194	3,500	433	3,067	3,500	8,500
6260-000	Utilities	14,066	24,466	28,275	31,777	13,419	18,358	31,777	40,000
6261-000	Telephone Services	5,021	1,903	1,856	3,000	1,129	1,871	3,000	3,150
6262-000	Radio Expense	0	126	6,452	500	0	500	500	500
6263-000	Postage	642	400	986	850	236	614	850	850
	<i>Operating & Maintenance Total</i>	34,913	43,386	63,334	66,877	31,462	34,324	65,786	89,281
7010-000	Fleet Transfer	34,512	14,750	14,426	15,577	7,788	7,788	15,577	9,452
7011-000	Information Tech Transfer	82,478	124,551	63,401	61,779	30,890	30,890	61,779	51,798
7012-000	Facility Services Transfer	0	0	3,240	32,193	16,097	16,097	32,193	80,800
	<i>Interfund Loans & Transfers Total</i>	116,990	139,301	81,067	109,549	54,774	54,774	109,549	142,050
PUBLIC WORKS									
EXPENDITURES TOTAL		362,783	384,505	357,606	651,097	250,389	350,793	601,181	788,252
ENGINEERING EXPENDITURES - 431									
5111-000	Wages / Full Time	535,707	563,969	580,091	574,512	287,652	287,652	575,305	603,575
5114-000	Merit Pay	0	0	0	40,216	0	0	0	0
5121-000	Wages / Over Time	428	1,331	2,599	2,688	298	298	597	5,000
5126-000	Short Term Disability	422	482	496	501	216	216	431	491
5127-000	Long Term Disability	2,421	2,588	2,655	2,571	1,234	1,234	2,467	2,807
5128-000	Vision Insurance	814	1,194	1,187	1,199	429	429	858	1,283
5130-000	FICA-Med	7,741	7,816	8,075	8,953	4,053	4,053	8,106	8,752
5131-000	FICA	33,100	33,421	34,528	38,280	17,329	17,329	34,658	37,422
5132-000	Medical Insurance	87,928	109,932	106,852	114,749	53,521	53,521	107,042	122,531
5133-000	Employee Retirement	30,790	32,840	34,446	36,884	16,198	16,198	32,395	36,214
5134-000	Unemployment Insurance	1,684	1,706	1,884	1,852	874	874	1,748	1,811
5135-000	Workers Compensation Insurance	2,440	2,053	1,818	1,379	1,413	0	1,413	2,162
5136-000	Dental Insurance	6,034	8,069	8,608	8,748	4,072	4,072	8,143	9,558
5137-000	Staff Development	1,532	125	526	1,300	(175)	1,475	1,300	5,000
5138-000	Life Insurance	1,317	1,409	1,404	1,453	613	613	1,226	1,521
5141-000	Uniform/Clothing Allowance	96	614	298	800	535	265	800	800
5144-000	Employee Assistance Administration	259	272	275	266	178	178	356	273
	<i>Personal Services Total</i>	712,712	767,821	785,741	836,350	388,440	388,406	776,846	839,200
6210-000	Office Supplies	2,199	1,066	1,220	1,500	1,215	285	1,500	1,500
6216-000	Reference Books/Materials	0	0	23	150	51	99	150	150

General Fund Detail Budget

TOWN OF WINDSOR		ACTUAL - PROJECTED							
ACCT NO	ACCOUNT NAME	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	Thru JUNE 2019	JUL-DEC 2019	2019 PROJ.	2020 BUDGET
6217-000	Dues/Fees/Subscriptions	176	125	265	400	91	309	400	720
6218-000	Small Equipment Items	752	293	260	330	97	233	330	330
6245-000	Travel/Mileage	3,610	3,531	3,600	3,600	1,800	1,800	3,600	3,600
6246-000	Liability Insurance	4,242	4,300	4,909	6,008	5,388	620	6,008	6,565
6253-000	Contract Service	12,581	11,041	14,182	12,200	12,337	-137	12,200	12,200
6254-000	Engineer Services	22,690	19,300	25,550	21,000	0	21,000	21,000	21,000
6256-000	Publishing/Recording	1,330	752	654	1,300	175	1,125	1,300	1,300
6261-000	Telephone Services	2,539	2,684	3,251	2,800	1,535	1,265	2,800	2,800
6263-000	Postage	538	330	424	385	56	329	385	385
	<i>Operating & Maintenance Total</i>	50,656	43,422	54,337	49,673	22,744	26,928	49,673	50,550
7010-000	Fleet Transfer	20,487	8,630	22,403	27,039	13,520	13,520	27,039	28,625
7011-000	Information Tech Transfer	45,513	62,487	39,313	66,091	33,045	33,045	66,091	90,724
7012-000	Facility Services Transfer	17,196	19,491	18,874	20,193	10,097	10,097	20,193	37,344
	<i>Interfund Loans & Transfers Total</i>	83,196	90,608	80,590	113,323	56,661	56,661	113,323	156,693
ENGINEERING EXPENDITURES TOTAL		846,564	901,851	920,668	999,346	467,846	471,996	939,842	1,046,443
CEMETERY EXPENDITURES - 432									
5111-000	Wages / Full Time	46,277	47,880	49,147	48,464	20,871	20,871	41,742	41,606
5112-000	Wages / Part Time	7,476	13,442	0	0	0	0	0	0
5113-000	Wages / Seasonal	0	0	12,871	13,930	0	13,930	13,930	13,930
5121-000	Wages / Over Time	1,941	4,063	4,147	4,000	1,330	2,670	4,000	4,000
5122-000	On Call Time	146	329	880	1,575	282	1,293	1,575	1,575
5114-000	Merit Pay	0	0	0	3,392	0	0	0	0
5126-000	Short Term Disability	151	153	206	211	91	120	211	251
5127-000	Long Term Disability	211	214	223	2,225	91	2,134	2,225	193
5128-000	Vision Insurance	114	115	111	117	47	71	117	112
5130-000	FICA-Med	764	873	895	1,035	308	726	1,035	819
5131-000	FICA	3,268	3,734	3,828	4,424	1,319	3,106	4,424	3,506
5132-000	Medical Insurance	13,720	14,526	14,346	15,409	6,582	8,827	15,409	16,123
5133-000	Employee Retirement	2,841	2,849	2,942	3,111	871	2,240	3,111	2,496
5134-000	Unemployment Insurance	175	198	203	214	68	146	214	170
5135-000	Workers Compensation Insurance	3,056	3,222	3,314	2,481	2,543	(0)	2,543	3,297
5136-000	Dental Insurance	715	783	846	863	382	481	863	918
5137-000	Staff Development	523	112	250	450	248	202	450	800
5138-000	Life Insurance	115	117	121	123	50	72	123	105
5141-000	Uniform/Clothing Allowance	161	362	424	445	0	445	445	445
5144-000	Employee Assistance Administration	39	39	39	39	16	23	39	39
	<i>Personal Services Total</i>	81,694	93,013	94,794	102,510	35,099	57,358	92,457	90,385
6210-000	Office Supplies	119	158	114	150	0	150	150	150
6218-000	Small Equipment Items	2,198	3,031	2,850	1,550	565	985	1,550	1,550
6219-000	Special Equipment	617	0	0	0	0	0	0	0
6224-000	Trash Service	1,635	1,040	330	1,320	210	1,110	1,320	1,320
6229-000	Building Maintenance Supplies	0	0	84	200	36	164	200	200
6232-000	Building Repairs/Maintenance	0	288	3,603	1,000	431	569	1,000	1,000
6235-000	Sprinkler Repairs	1,979	3,116	1,529	2,200	363	1,837	2,200	1,500
6241-000	Land Maintenance	3,756	5,991	2,318	3,824	360	3,464	3,824	9,450
6246-000	Liability Insurance	1,149	1,165	1,330	1,628	1,460	168	1,628	1,779
6247-000	Safety Expenses	0	0	80	200	0	200	200	200
6249-000	Lease/Rentals	0	0	800	900	0	900	900	900
6250-000	Foundations/Graves	2,439	340	1,514	1,000	0	1,000	1,000	1,000
6253-000	Contract Service	9,587	12,696	10,975	6,800	1,955	4,845	6,800	6,800
6260-000	Utilities	8,070	7,553	6,722	7,500	2,957	4,543	7,500	7,500
6261-000	Telephone Services	633	633	660	660	275	385	660	660
	<i>Operating & Maintenance Total</i>	32,182	36,011	32,911	28,932	8,613	20,319	28,932	34,009

General Fund Detail Budget

TOWN OF WINDSOR		ACTUAL - PROJECTED							
ACCT NO	ACCOUNT NAME	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	Thru JUNE 2019	JUL-DEC 2019	2019 PROJ.	2020 BUDGET
7010-000	Fleet Transfer	13,450	5,546	6,290	8,863	4,431	4,431	8,863	8,243
	<i>Interfund Loans & Transfers Total</i>	13,450	5,546	6,290	8,863	4,431	4,431	8,863	8,243
CEMETERY EXPENDITURES TOTAL		127,326	134,570	133,995	140,305	48,143	82,109	130,252	132,637
COMMUNITY EVENTS EXPENDITURES - 433									
5111-000	Wages / Full Time	0	0	0	42,000	16,753	16,753	33,506	46,349
5112-000	Wages / Part Time	0	4,779	6,379	4,264	1,998	2,266	4,264	0
5113-000	Wages / Seasonal	0	0	12,437	31,085	2,621	28,464	31,085	22,301
5121-000	Wages / Over Time	0	0	0	0	211	0	211	0
5126-000	Short Term Disability	0	0	0	103	0	103	103	0
5127-000	Long Term Disability	0	0	0	195	49	146	195	216
5128-000	Vision Insurance	0	0	0	205	18	187	205	77
5130-000	FICA-Med	0	69	268	1,122	309	813	1,122	672
5131-000	FICA	0	296	1,158	4,796	1,319	3,477	4,796	2,874
5132-000	Medical Insurance	0	0	0	17,708	1,854	1,854	3,708	8,061
5133-000	Employee Retirement	0	0	0	0	0	0	0	2,781
5134-000	Unemployment Insurance	0	14	56	232	65	167	232	139
5135-000	Workers Compensation Insurance	0	0	28	40	41	(1)	40	88
5136-000	Dental Insurance	0	0	0	1,365	0	1,365	1,365	464
5137-000	Staff Development	0	486	258	500	492	8	500	900
5138-000	Life Insurance	0	0	0	106	27	79	106	117
5141-000	Uniform/Clothing Allowance	0	0	0	100	0	100	100	130
5144-000	Employee Assistance Administration	0	0	0	39	13	26	39	39
	<i>Personal Services Total</i>	0	5,646	20,584	103,859	25,770	55,806	81,576	85,208
6210-000	Office Supplies	164	131	0	100	43	57	100	100
6213-000	Public Relations	20,729	31,215	33,075	38,200	15,908	22,292	38,200	58,500
6217-000	Dues/Fees/Subscriptions	1,140	1,383	1,835	1,637	899	738	1,637	1,637
6218-000	Small Equipment Items	3,069	779	11,092	3,194	1,017	2,177	3,194	2,000
6219-000	Special Equipment	355	9,547	8,573	6,896	1,371	5,525	6,896	15,780
6246-000	Liability Insurance	4,415	4,640	4,884	4,884	0	4,884	4,884	0
6249-000	Leases/Rentals/Signs	580	0	0	0	0	0	0	250
6253-000	Contract Service	33,365	60,468	76,911	67,450	30,046	37,404	67,450	75,700
6261-000	Telephone Services	17	34	13	660	0	660	660	0
6264-000	Printing/Binding	1,427	786	4,127	1,500	0	1,500	1,500	2,050
	<i>Operating & Maintenance Total</i>	65,261	108,983	140,511	124,521	49,284	75,237	124,521	156,017
7012-000	Facility Services Transfer	0	0	0	0	0	0	0.00	0
	<i>Interfund Loans & Transfers Total</i>	0	0	0	0	0	0	0.00	0
COMMUNITY EVENTS EXPENDITURES TOTAL		65,261	114,628	161,095	228,380	75,054	131,043	206,097	241,225
FORESTRY EXPENDITURES - 450									
5111-000	Wages / Full Time	112,884	143,747	150,623	154,194	65,704	72,333	138,037	165,681
5112-000	Wages / Part Time	30,625	22,543	0	0	0	0	0	0
5113-000	Wages / Seasonal	0	0	7,850	27,860	9,375	18,485	27,860	27,860
5121-000	Wages / Over Time	2,300	3,240	4,148	3,200	2,799	401	3,200	10,200
5122-000	On Call Time	187	633	1,488	3,150	520	2,630	3,150	3,150
5114-000	Merit Pay	0	0	0	8,203	0	0	0	0

General Fund Detail Budget

TOWN OF WINDSOR		ACTUAL - PROJECTED							
ACCT NO	ACCOUNT NAME	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	Thru JUNE 2019	JUL-DEC 2019	2019 PROJ.	2020 BUDGET
5126-000	Short Term Disability	128	205	237	256	80	176	256	311
5127-000	Long Term Disability	508	624	687	724	273	451	724	770
5128-000	Vision Insurance	242	437	448	245	198	47	245	479
5130-000	FICA-Med	2,148	2,395	2,340	2,851	1,113	1,738	2,851	2,806
5131-000	FICA	9,187	10,243	10,006	12,190	4,759	7,431	12,190	11,999
5132-000	Medical Insurance	31,043	37,805	38,664	42,974	17,909	25,064	42,974	45,143
5133-000	Employee Retirement	6,947	6,853	7,860	9,744	3,662	6,082	9,744	9,941
5134-000	Unemployment Insurance	446	512	501	590	238	352	590	581
5135-000	Worker's Compensation Insurance	5,581	5,459	5,415	3,849	3,985	(0)	3,985	6,109
5136-000	Dental Insurance	2,216	2,727	3,027	3,161	1,437	1,724	3,161	3,380
5137-000	Staff Development	1,256	1,758	1,813	2,095	825	1,270	2,095	3,820
5138-000	Life Insurance	276	340	375	395	150	245	395	418
5141-000	Uniform/Clothing Allowance	748	1,200	1,199	1,320	357	963	1,320	1,320
5144-000	Employee Assistance Administration	78	104	110	117	45	72	117	117
	<i>Personal Services Total</i>	206,800	240,824	236,790	277,117	113,474	139,418	252,892	294,085
6210-000	Office Supplies	495	468	644	500	84	416	500	500
6213-000	Public Relations	191	63	0	500	25	475	500	500
6214-000	Board Development	0	12	0	0	0	0	0	0
6216-000	Reference Books/Materials	112	96	294	150	0	150	150	150
6217-000	Dues/Fees/Subscriptions	434	1,142	287	610	29	582	610	610
6218-000	Small Equipment Items	6,666	5,478	5,671	5,740	3,471	2,269	5,740	7,740
6222-000	Chemicals	0	0	0	250	0	250	250	0
6225-000	Tree Mitigation Services	0	0	0	10,000	0	10,000	10,000	10,000
6227-000	Right of Way Trees	5,860	14,100	11,975	3,000	0	3,000	3,000	3,000
6228-000	Tree Maintenance	24,148	19,872	7,917	6,250	260	5,990	6,250	6,250
6241-000	Land Maintenance	14,594	12,599	34,800	18,045	6,166	11,880	18,045	43,600
6246-000	Liability Insurance	10,209	10,349	11,910	14,591	13,085	0	13,085	15,945
6247-000	Safety Expenses	0	0	0	300	0	300	300	780
6249-000	Leases/Rentals	1,633	2,600	2,561	4,600	1,184	3,416	4,600	4,600
6253-000	Contract Service	250	0	0	24,600	10,530	14,070	24,600	24,600
6261-000	Telephone Services	1,282	1,794	1,939	1,980	770	1,210	1,980	1,980
6263-000	Postage	0	0	33	0	0	0	0	0
6264-000	Printing/Binding	0	98	6	200	135	65	200	200
6282-000	Tree Board Expenses	18,852	12,368	17,851	12,405	3,097	9,308	12,405	12,405
	<i>Operating & Maintenance Total</i>	84,725	81,040	95,887	103,721	38,836	63,379	102,215	132,860
7010-000	Fleet Transfer	50,415	30,653	28,784	40,260	20,130	20,130	40,260	43,879
	<i>Interfund Loans & Transfers Total</i>	50,415	30,653	28,784	40,260	20,130	20,130	40,260	43,879
FORESTRY EXPENDITURES TOTAL		341,940	352,517	361,460	421,098	172,440	222,927	395,367	470,824
RECREATION EXPENDITURES- 451									
5111-000	Wages / Full Time	385,835	426,940	427,562	450,665	221,799	221,799	443,598	507,943
5112-000	Wages / Part Time	190,754	218,074	42,698	57,255	10,056	47,199	57,255	84,675
5113-000	Wages / Seasonal	0	0	196,727	85,532	15,136	70,396	85,532	53,756
5121-000	Wages / Over Time	629	1,357	3,376	500	5,209	291	5,500	500
5114-000	Merit Pay	0	0	0	31,547	0	0	0	0
5126-000	Short Term Disability	242	374	375	409	195	215	409	537
5127-000	Long Term Disability	1,671	1,959	1,917	2,096	966	1,130	2,096	2,362
5128-000	Vision Insurance	775	992	862	863	389	474	863	846
5130-000	FICA-Med	8,234	9,016	9,461	9,070	3,557	5,513	9,070	8,747
5131-000	FICA	35,206	38,550	40,456	38,781	15,208	23,573	38,781	37,402
5132-000	Medical Insurance	93,727	108,750	99,969	115,728	49,445	66,283	115,728	118,904
5133-000	Employee Retirement	16,417	22,048	23,349	28,713	12,172	16,541	28,713	30,477
5134-000	Unemployment Insurance	1,665	1,942	2,020	1,876	762	1,114	1,876	1,810

General Fund Detail Budget

TOWN OF WINDSOR		ACTUAL - PROJECTED							
ACCT NO	ACCOUNT NAME	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	Thru JUNE 2019	JUL-DEC 2019	2019 PROJ.	2020 BUDGET
5135-000	Worker's Compensation Insurance	19,164	21,163	24,605	12,546	13,824	0	13,824	20,401
5136-000	Dental Insurance	6,206	7,462	6,625	7,313	3,528	3,786	7,313	8,284
5137-000	Staff Development	4,513	10,086	11,296	11,250	3,726	7,524	11,250	12,950
5138-000	Life Insurance	915	1,071	1,045	1,142	550	592	1,142	1,280
5141-000	Uniform/Clothing Allowance	1,800	0	678	1,800	0	1,800	1,800	1,800
5144-000	Employee Assistance Administration	308	340	330	350	162	188	350	351
	<i>Personal Services Total</i>	768,062	870,124	893,352	857,437	356,684	468,417	825,101	893,025
6210-000	Office Supplies	5,491	4,517	2,535	5,500	1,615	3,885	5,500	5,500
6213-000	Public Relations	6,502	2,525	8,268	11,200	4,488	6,712	11,200	11,200
6216-000	Reference Books/Materials	49	290	136	200	0	200	200	200
6217-000	Dues/Fees/Subscriptions	60,722	113,555	87,860	128,905	32,846	96,059	128,905	74,480
6218-000	Small Equipment Items	14,918	14,989	15,430	18,630	15,329	3,301	18,630	28,611
6219-000	Special Equipment/Program Supplies	115,683	108,617	98,640	98,384	37,269	61,115	98,384	88,937
6236-000	Ball Field Maintenance/ Baseball	44,760	43,898	54,467	0	411	0	411	0
6245-000	Travel/Mileage	375	450	0	450	0	450	450	0
6246-000	Liability Insurance	8,557	7,563	7,813	9,562	8,575	987	9,562	10,449
6253-000	Contract Service	271,162	190,570	291,793	271,952	145,843	126,109	271,952	301,507
6261-000	Telephone Services	3,030	3,222	2,995	1,899	1,320	579	1,899	1,899
6263-000	Postage	2,493	1,198	1,367	825	382	442	825	825
6264-000	Printing/Binding	8,035	3,152	11,848	8,000	0	8,000	8,000	8,000
6273-000	Tours/Admissions	13,906	7,008	9,518	9,170	832	8,338	9,170	15,820
6289-000	Credit Card Processing Fee	0	36,237	44,244	50,000	24,812	25,188	50,000	50,000
	<i>Operating & Maintenance Total</i>	555,684	537,789	636,914	614,676	273,722	341,365	615,087	597,427
7373-000	Transfer to CRC	387,000	387,000	27,737	0	0	0	0	0
7010-000	Fleet Transfer	60,969	29,350	141,028	37,291	18,645	18,645	37,291	41,983
7011-000	Information Tech Transfer	58,354	73,520	0	58,681	29,340	29,340	58,681	96,866
	<i>Interfund Loans & Transfers Total</i>	506,323	489,870	168,765	95,972	47,986	47,986	95,972	138,849
RECREATION EXPENDITURES TOTAL		1,830,069	1,897,783	1,699,030	1,568,085	678,392	857,767	1,536,160	1,629,301
AQUATICS/SWIMMING POOL EXPENDITURES - 452									
5112-000	Wages / Part Time	144,150	162,057	192,728	18,719	14,921	3,798	18,719	18,785
5121-000	Wages / Over Time	774	0	0	1,400	30	1,370	1,400	1,400
5113-000	Wages / Seasonals	0	0	0	194,384	34,080	160,304	194,384	194,480
5130-000	FICA-Med	2,105	2,350	2,793	3,110	708	2,402	3,110	3,112
5131-000	FICA	9,002	10,047	11,944	13,299	3,026	10,273	13,299	13,303
5134-000	Unemployment Insurance	301	486	578	644	146	498	644	643
5135-000	Workers Compensation Insurance	5,368	3,432	6,365	5,275	5,407	0	5,407	8,062
5137-000	Staff Development	753	2,022	1,959	1,600	484	1,116	1,600	1,350
5141-000	Uniform/Clothing Allowance	3,971	3,243	2,076	2,605	3,063	(458)	2,605	2,525
	<i>Personal Services Total</i>	166,424	183,637	218,443	241,036	61,865	179,303	241,168	243,660
6209-000	Employee Relations	0	0	12	0	0	0	0	0
6210-000	Office Supplies	190	433	163	0	0	0	0	250
6213-000	Public Relations	0	120	166	0	0	0	0	0
6216-000	Reference Books/Materials	678	595	94	300	40	260	300	300
6217-000	Dues/Fees/Subscriptions	2,126	3,815	2,353	3,325	1,910	1,415	3,325	2,930
6218-000	Small Equipment Items	1,964	9,699	9,380	17,900	2,670	15,230	17,900	12,750
6219-000	Special Equipment	4,987	5,922	5,942	11,113	1,255	9,858	11,113	12,593
6222-000	Chemicals	10,888	14,210	11,937	13,000	7,712	5,288	13,000	14,000
6229-000	Maintenance Supplies	0	0	0	200	0	200	200	200
6230-000	Playground Equipment Repair	0	227	1,498	500	0	500	500	500
6232-000	Building Repair/Maintenance	0	720	0	0	0	0	0	4,500
6240-000	Equipment Repairs	1,419	1,724	12,918	7,700	4,218	3,482	7,700	13,500
6245-000	Travel/Mileage	75	0	0	0	0	0	0	0
6246-000	Liability Insurance	11,482	12,425	13,289	16,263	14,585	0	14,585	17,772

General Fund Detail Budget

TOWN OF WINDSOR		ACTUAL - PROJECTED							
ACCT NO	ACCOUNT NAME	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	Thru JUNE 2019	JUL-DEC 2019	2019 PROJ.	2020 BUDGET
6247-000	Safety Expense	0	0	94	1,000	0	1,000	1,000	1,000
6248-000	Signs	0	596	0	290	21	269	290	300
6253-000	Contract Services	2,584	5,680	8,415	6,200	8,014	0	8,014	4,200
6260-000	Utilities	10,149	12,407	19,908	12,000	1,883	10,117	12,000	12,000
6261-000	Telephone Services	1,526	1,553	1,532	4,400	784	3,616	4,400	4,400
	<i>Operating & Maintenance Total</i>	48,068	70,127	87,701	94,191	43,092	51,235	94,327	101,195
7010-000	Fleet Transfer	0	0	1,743	1,743	872	872	1,743	1,012.00
7012-000	Facility Services Transfer	699	634	670	0	0	0	0	0
	<i>Interfund Loans & Transfers Total</i>	699	634	2,413	1,743	872	872	1,743	1,012.00
AQUATICS/SWIMMING POOL EXPENDITURES TOTAL		215,191	254,399	308,557	336,970	105,828	231,410	337,238	345,867
OPEN SPACE & TRAILS EXPENDITURES - 453									
5111-000	Wages / Full Time	0	0	88,503	86,222	48,179	48,179	96,358	142,246
5121-000	Wages / Over Time	0	0	632	210	16	194	210	1,400
5113-000	Wages / Seasonals	0	0	7,359	13,930	5,457	8,473	13,930	13,930
5122-000	On Call Time	0	0	20	0	0	0	0	3,000
5114-000	Merit Pay	0	0	0	6,036	0	0	0	0
5126-000	Short Term Disability	0	0	0	0	0	0	0	117
5127-000	Long Term Disability	0	0	390	401	215	186	401	662
5128-000	Vision Insurance	0	0	109	117	56	61	117	313
5130-000	FICA-Med	0	0	1,331	1,543	771	772	1,543	2,063
5131-000	FICA	0	0	5,693	6,597	3,295	3,302	6,597	8,819
5132-000	Medical Insurance	0	0	14,061	15,409	7,467	7,942	15,409	33,694
5133-000	Employee Retirement	0	0	5,169	5,535	2,891	2,645	5,535	8,535
5134-000	Unemployment Insurance	0	0	285	319	165	155	319	427
5135-000	Workers Compensation Insurance	0	0	2,777	2,117	2,170	-53	2,117	4,929
5136-000	Dental Insurance	0	0	831	863	459	404	863	2,376
5137-000	Staff Development	0	0	2,000	2,810	259	2,551	2,810	4,060
5138-000	Life Insurance	0	0	212	218	122	96	218	359
5141-000	Uniform/Clothing Allowance	0	0	170	445	85	360	445	800
5144-000	Employee Assistance Administration	0	0	36	39	19	19	39	78
	<i>Personal Services Total</i>	0	0	129,578	142,812	71,627	75,285	146,912	227,808
6210-000	Office Supplies	0	0	0	650	14	636	650	1,300
6213-000	Public Relations	0	0	0	3,450	2,414	1,036	3,450	9,650
6214-000	Board Development	0	0	0	10,300	10,000	300	10,300	10,300
6216-000	Reference Books/Materials	0	0	0	3,225	0	3,225	3,225	425
6217-000	Dues/Fees/Subscriptions	0	0	1,036	10,486	2,357	8,129	10,486	8,086
6218-000	Small Equipment Items	0	0	550	2,200	990	1,210	2,200	6,650
6222-000	Chemicals	0	0	0	150	0	150	150	150
6224-000	Trash Services	0	0	225	2,280	300	1,980	2,280	3,780
6229-000	Maintenance Supplies	0	0	0	1,000	0	1,000	1,000	1,000
6241-000	Land Maintenance	0	0	3,594	13,600	16,803	3,197	20,000	14,500
6243-000	Weed Control	0	0	0	200	0	200	200	2,000
6245-000	Travel/Mileage	0	0	0	840	900	(60)	840	840
6247-000	Safety Expense	0	0	12	500	60	440	500	500
6248-000	Signs	0	0	0	4,570	696	3,874	4,570	13,750
6249-000	Leases/Rentals	0	0	40	150	176	(26)	150	1,200
6253-000	Contract Service	0	0	75	83,280	0	83,280	83,280	69,750
6261-000	Telephone Services	0	0	0	660	330	330	660	660
	<i>Operating & Maintenance Total</i>	0	0	5,532	137,541	35,041	108,900	143,941	144,541

General Fund Detail Budget

TOWN OF WINDSOR		ACTUAL - PROJECTED							
ACCT NO	ACCOUNT NAME	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	Thru JUNE 2019	JUL-DEC 2019	2019 PROJ.	2020 BUDGET
OPEN SPACE & TRAILS									
EXPENDITURES TOTAL		0	0	135,110	280,353	106,668	184,185	290,853	372,349
PARKS EXPENDITURES - 454									
5111-000	Wages / Full Time	413,080	448,219	422,251	509,320	241,389	241,389	482,778	521,633
5112-000	Wages / Part Time	91,396	101,633	2,634	0	0	0	0	0
5121-000	Wages / Over Time	6,895	6,453	9,423	10,000	7,774	2,226	10,000	15,000
5113-000	Wages / Seasonals	0	0	49,772	157,703	51,122	106,581	157,703	157,703
5122-000	On Call Time	705	1,431	2,948	6,300	3,099	3,201	6,300	6,300
5114-000	Merit Pay	0	0	0	34,935	0	0	0	0
5126-000	Short Term Disability	559	639	757	1,007	484	484	968	805
5127-000	Long Term Disability	1,835	2,029	1,752	2,368	1,063	1,063	2,126	2,425
5128-000	Vision Insurance	778	959	886	1,195	594	594	1,188	1,487
5130-000	FICA-Med	7,564	7,936	7,016	10,415	4,334	4,334	8,668	9,851
5131-000	FICA	32,343	33,933	30,000	44,532	18,531	18,531	37,062	42,119
5132-000	Medical Insurance	86,133	94,729	79,566	110,950	54,819	54,819	109,638	133,539
5133-000	Employee Retirement	18,464	22,782	12,462	28,035	8,181	8,181	16,362	31,298
5134-000	Unemployment Insurance	1,619	1,700	1,488	2,155	927	927	1,854	2,038
5135-000	Workers Compensation Insurance	15,789	18,630	17,314	14,101	15,220	15,220	30,440	21,442
5136-000	Dental Insurance	5,769	6,715	6,665	9,089	4,174	4,174	8,348	10,635
5137-000	Staff Development	6,501	15,605	9,008	8,860	4,895	4,895	9,790	8,360
5138-000	Life Insurance	956	1,116	955	1,281	595	-595	0	1,314
5141-000	Uniform/Clothing Allowance	3,311	2,994	3,080	3,470	1,225	1,225	2,450	3,470
5144-000	Employee Assistance Administration	243	288	292	360	165	165	330	360
<i>Personal Services Total</i>		693,939	767,792	658,269	956,076	418,591	467,414	886,005	969,779
6210-000	Office Supplies	820	2,541	2,372	1,400	606	794	1,400	1,400
6213-000	Public Relations	371	4,521	6,112	1,000	2,260	0	2,260	1,000
6214-000	Board Development	8,274	10,050	10,304	2,000	2,448	0	2,448	2,000
6216-000	Reference Books/Materials	0	0	183	200	0	200	200	200
6217-000	Dues/Fees/Subscriptions	5,071	8,713	5,017	1,475	635	840	1,475	1,375
6218-000	Small Equipment Items	14,803	15,631	9,173	14,285	12,273	2,012	14,285	13,360
6222-000	Chemicals	453	969	0	1,125	1,414	0	1,414	625
6224-000	Trash Services	18,348	17,573	21,254	20,220	13,670	6,550	20,220	23,840
6229-000	Maintenance Supplies	2,769	3,350	11,328	13,820	3,037	10,783	13,820	13,820
6230-000	Playground Equipment Repair	11,838	20,989	11,931	27,025	0	27,025	27,025	16,400
6232-000	Building Repairs/Maintenance	6,700	4,937	31,255	23,400	2,752	20,648	23,400	13,700
6235-000	Sprinkler Repairs	19,901	23,074	11,363	15,350	6,350	9,000	15,350	15,350
6236-000	Ball Field Maintenance	0	0	-49	72,200	22,527	49,673	72,200	72,200
6241-000	Land Maintenance	48,826	66,639	52,002	31,745	10,683	21,062	31,745	34,545
6243-000	Weed Control	373	0	60	3,800	458	0	458	1,200
6244-000	Assessments	28,740	17,940	28,333	19,960	2,405	17,555	19,960	25,960
6245-000	Travel/Mileage	5,300	5,278	6,785	7,700	2,700	5,000	7,700	6,900
6246-000	Liability Insurance	19,930	19,774	21,979	26,910	24,153	0	24,153	29,407
6247-000	Safety Expense	0	0	1,510	1,344	849	495	1,344	1,344
6248-000	Signs	7,142	2,115	858	5,100	0	5,100	5,100	6,100
6249-000	Leases/Rentals	2,005	2,293	6,920	5,400	1,087	4,313	5,400	5,400
6253-000	Contract Service	64,558	42,651	83,712	114,212	20,352	93,860	114,212	98,212
6256-000	Publishing/Recording	89	0	36	500	0	500	500	500
6260-000	Utilities	97,874	98,711	106,653	90,000	37,097	52,903	90,000	90,000

General Fund Detail Budget

TOWN OF WINDSOR		ACTUAL - PROJECTED							
ACCT NO	ACCOUNT NAME	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	Thru JUNE 2019	JUL-DEC 2019	2019 PROJ.	2020 BUDGET
6261-000	Telephone Services	7,905	5,009	5,421	6,480	3,202	-3,202	0	6,480
6263-000	Postage	728	401	471	800	60	740	800	400
6264-000	Printing/Binding	0	97	120	400	61	339	400	400
	<i>Operating & Maintenance Total</i>	372,815	373,258	435,103	507,851	171,139	326,191	497,269	482,118
7010-000	Fleet Transfer	185,244	90,387	144,889	155,690	77,845	77,845	155,690	164,829
7011-000	Information Tech Transfer	55,388	68,767	92,739	79,449	39,725	39,725	79,449	131,147
7012-000	Facility Services Transfer	4,546	0	0	0	0	0	0	0
	<i>Interfund Loans & Transfers Total</i>	245,178	159,154	237,628	235,139	117,570	117,570	235,139	295,976
PARKS		0	0	0	0	0	0	0	0
PARKS EXPENDITURES TOTAL		1,311,932	1,300,204	1,331,000	1,699,066	707,300	911,174	1,618,413	1,747,873
SAFETY/LOSS CONTROL EXPENDITURES - 455		0	0	0	0	0	0	0	0
5111-000	Wages / Full Time	0	0	18,143	78,620	39,310	39,310	78,620	80,979
5112-000	Wages / Part Time	0	0	2,147	0	0	0	0	0
5114-000	Merit Pay	0	0	0	5,503	0	0	0	0
5121-000	Wages - Over Time	0	0	0	0	0	0	0	0
5126-000	Short Term Disability	0	0	0	0	0	0	0	0
5127-000	Long Term Disability	0	0	48	366	163	163	327	377
5128-000	Vision Insurance	0	0	33	205	100	100	201	201
5130-000	FICA - Med	0	0	256	1,220	554	554	1,108	1,174
5131-000	FICA	0	0	1,094	5,216	2,368	2,368	4,736	5,021
5132-000	Medical Insurance	0	0	534	4,459	1,668	1,668	3,336	3,300
5133-000	Employee Retirement	0	0	1,089	5,047	2,359	2,359	4,717	4,859
5134-000	Unemployment Insurance	0	0	55	252	124	124	248	243
5135-000	Workers Compensation Insurance	0	0	0	67	51	0	51	104
5136-000	Dental Insurance	0	0	225	1,365	728	728	1,457	1,458
5137-000	Staff Development	196	1,111	4,521	1,500	1,052	448	1,500	1,049
5138-000	Life Insurance	0	0	26	198	96	96	191	204
5144-000	Employee Assistance Administration	0	0	0	39	19	19	39	39
	<i>Personal Services Total</i>	196	1,111	28,171	104,058	48,592	47,938	96,530	99,008
6210-000	Office Supplies	0	0	188	1,000	190	810	1,000	1,000
6213-000	Public Relations	0	0	0	0	0	0	0	500
6216-000	Reference Books/Materials	0	0	0	1,500	44	1,456	1,500	1,500
6217-000	Dues/Fees/Subscriptions	0	0	435	544	75	469	544	1,019
6219-000	Special Equipment	3,589	1,903	2,981	2,500	3,392	0	3,392	5,530
6245-000	Travel / Mileage	0	0	14	250	377	0	377	1,315
6246-000	Liability Insurance	0	0	62	0	0	0	0	0
6247-000	Safety Expense	299	1,659	165	5,000	3,462	1,538	5,000	7,200
6253-000	Contract Services	0	0	0	0	993	0	993	5,162
6261-000	Telephone Services	0	0	0	0	330	0	330	0
6263-000	Postage	0	0	14	250	39	211	250	250
6264-000	Printing/Binding	0	0	161	1,200	0	1,200	1,200	2,400
	<i>Operating & Maintenance Total</i>	3,888	3,562	4,020	12,244	8,901	5,684	14,585	25,876
SAFETY/LOSS CONTROL EXPENDITURES TOTAL		4,084	4,673	32,191	116,302	57,493	53,622	111,115	124,884
ART & HERITAGE EXPENDITURES - 456									
5111-000	Wages / Full Time	91,998	133,325	124,582	148,766	78,662	78,662	157,324	164,287
5112-000	Wages / Part Time	16,859	19,395	15,810	27,086	10,891	16,195	27,086	42,771
5113-000	Wages / Seasonals	0	0	11,780	6,096	5,003	1,093	6,096	12,338
5114-000	Merit Pay	0	0	0	7,277	0	0	0	0
5121-000	Wages - Over Time	0	16	4,089	0	454	(454)	0	0
5126-000	Short Term Disability	17	116	58	122	43	79	122	106
5127-000	Long Term Disability	419	575	546	692	325	367	692	764
5128-000	Vision Insurance	190	297	265	352	142	210	352	301
5130-000	FICA-Med	1,610	2,104	2,161	2,744	1,328	1,416	2,744	2,810
5131-000	FICA	6,884	8,997	9,241	11,732	5,676	6,056	11,732	12,019

General Fund Detail Budget

TOWN OF WINDSOR		ACTUAL - PROJECTED							
ACCT NO	ACCOUNT NAME	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	Thru JUNE 2019	JUL-DEC 2019	2019 PROJ.	2020 BUDGET
5132-000	Medical Insurance	23,740	37,509	34,071	46,168	18,852	27,316	46,168	40,306
5133-000	Employee Retirement	5,077	5,642	6,646	7,346	3,386	3,960	7,346	9,857
5134-000	Unemployment Insurance	419	456	469	568	286	282	568	777
5135-000	Workers Compensation Insurance	240	207	199	166	171	(5)	166	331
5136-000	Dental Insurance	1,390	2,026	2,013	2,589	1,093	1,496	2,589	2,300
5137-000	Staff Development	1,451	3,149	4,666	4,000	161	3,839	4,000	4,400
5138-000	Life Insurance	223	314	298	378	183	195	378	480
5141-000	Uniform/Clothing Allowance	90	463	363	600	0	600	600	600
5144-000	Employee Assistance Administration	94	104	97	117	58	59	117	195
	<i>Personal Services Total</i>	150,699	214,695	217,355	266,799	126,714	141,365	268,079	294,641
6210-000	Office Supplies	490	402	61	0	55	(55)	0	1,175
6213-000	Public Relations	508	1,477	1,693	3,525	124	3,401	3,525	2,395
6216-000	Reference Books/Materials	204	26	143	600	15	585	600	650
6217-000	Dues/Fees/Subscriptions	471	240	419	1,014	393	621	1,014	1,949
6218-000	Small Equipment Items	0	1,555	653	2,300	11,099	(8,799)	2,300	3,500
6219-000	Special Equipment	5,473	5,963	7,006	15,143	3,745	11,398	15,143	38,433
6229-000	Maintenance Supplies	49	373	11	1,000	363	637	1,000	1,000
6232-000	Building Repairs/Maintenance	2,044	4,925	4,581	7,800	3,785	4,015	7,800	6,800
6246-000	Liability Insurance	12,709	12,884	14,708	18,000	16,142	0	16,142	19,670
6249-000	Leases/Rentals	1,315	6,668	834	9,350	1,275	8,075	9,350	7,250
6253-000	Contract Services	9,202	9,379	21,796	36,437	8,524	27,913	36,437	64,552
6256-000	Publishing/Recording	0	0	0	100	0	100	100	100
6260-000	Utilities	8,554	8,754	9,673	9,500	3,839	5,661	9,500	9,500
6261-000	Telephone Services	3,374	2,983	3,005	2,660	1,093	1,567	2,660	2,660
6263-000	Postage	178	177	253	200	268	(68)	200	600
6264-000	Printing/Binding	1,149	1,367	1,523	2,375	483	1,892	2,375	2,500
	<i>Operating & Maintenance Total</i>	45,719	57,174	66,359	110,004	51,203	56,943	108,146	162,734
7011-000	Information Tech Transfer	43,521	50,155	19,271	37,914	18,957	18,957	37,914	62,585
7012-000	Facility Services Transfer	7,735	2,832	1,374	0	0	0	0	0
	<i>Interfund Loans & Transfers Total</i>	51,256	52,987	20,645	37,914	18,957	18,957	37,914	62,585
ART & HERITAGE									
EXPENDITURES TOTAL		247,674	324,856	304,359	414,717	196,874	217,265	414,139	519,960
TOWN HALL EXPENDITURES- 457									
6224-000	Trash Services	194	552	506	433	322	111	433	469
6246-000	Liability Insurance	9,322	9,450	10,788	13,203	11,840	0	11,840	14,428
6260-000	Utilities	24,779	29,187	28,892	27,227	15,138	12,088	27,227	28,689
6261-000	Telephone Services	10,180	10,113	11,209	10,069	3,592	6,477	10,069	11,023
	<i>Operating & Maintenance Total</i>	44,475	49,302	51,395	50,931	30,893	18,676	49,569	54,609
7010-000	Fleet Transfer	8,241	4,289	13,022	8,788	4,394	4,394	8,788	1,810
7012-000	Facility Services Transfer	183,835	211,208	220,891	201,893	100,947	100,947	201,893	268,425
	<i>Interfund Loans & Transfers Total</i>	192,076	215,497	233,913	210,681	105,341	105,341	210,681	270,235
TOWN HALL EXPENDITURES TOTAL		236,551	264,799	285,308	261,613	136,233	124,016	260,250	324,844
GENERAL FUND EXPENDITURES TOTAL		14,991,469	16,407,698	17,444,717	21,237,485	9,414,063	11,193,219	20,607,147	23,967,428
GENERAL FUND Beginning Balance		8,755,162	9,563,613	11,026,446	6,547,525	13,182,802	0	13,182,802	14,559,785
GENERAL FUND REVENUE		15,799,920	17,870,531	19,601,072	21,687,541	12,788,152	9,195,978	21,984,130	25,430,369



General Fund Detail Budget

TOWN OF WINDSOR		ACTUAL - PROJECTED							
ACCT NO	ACCOUNT NAME	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	Thru JUNE 2019	JUL-DEC 2019	2019 PROJ.	2020 BUDGET
Available Resources		24,555,082	27,434,144	30,627,518	28,235,065	25,970,953	9,195,978	35,166,932	39,990,154
GENERAL FUND EXPENDITURES		14,991,469	16,407,698	17,444,717	21,237,485	9,414,063	11,193,219	20,607,147	23,967,428
GENERAL FUND Ending Balance		9,563,613	11,026,446	13,182,802	6,997,580	16,556,890	-1,997,241	14,559,785	16,022,726
EXPENDITURES BY CATEGORY									
	Personal Services Total	8,583,871	9,711,691	10,746,820	13,343,032	5,958,142	6,588,905	12,547,047	14,845,705
	Operating & Maintenance Total	3,248,522	3,602,762	4,103,613	4,841,349	2,000,182	3,003,495	5,003,542	5,354,995
	Debt Service & Transfers	3,159,077	3,093,244	2,594,284	3,056,559	1,455,739	1,600,819	3,056,558	3,766,728
	TOTAL EXPENDITURES	14,991,469	16,407,698	17,444,717	21,237,485	9,414,063	11,193,219	20,607,147	23,967,428
DEPARTMENTS/DIVISION SUMMARY									
410	Town Clerk/Customer Service	698,321	739,245	672,050	888,594	406,807	444,249	851,056	922,775
411	Mayor & Town Board	1,093,051	1,093,867	928,625	694,804	303,094	388,957	692,052	880,610
412	Municipal Court	18,543	16,677	20,276	21,171	7,587	13,584	21,171	22,441
413	Town Manager	469,194	431,610	403,941	364,575	151,024	166,386	317,410	378,333
415	Finance	696,128	789,999	839,660	985,534	491,822	504,654	996,476	1,048,668
416	Human Resources	406,420	501,822	559,625	567,591	260,155	302,975	563,130	681,173
417	Communications	0	162,981	222,425	368,368	159,014	197,624	356,564	440,482
418	Legal Services	398,525	502,199	461,445	521,739	279,734	302,212	581,947	576,784
419	Planning	609,829	804,765	685,887	1,016,920	429,016	492,020	921,037	1,179,827
420	Economic Development	458,923	372,733	337,745	502,719	225,828	261,359	487,186	765,971
421	Police	3,247,461	3,723,482	4,672,890	5,937,588	2,819,509	2,841,527	5,661,036	7,139,941
428	Recycling	83,769	103,584	50,235	139,083	138,619	97,507	236,126	113,628
429	Streets & Alleys	1,221,931	1,229,947	1,559,534	2,111,466	739,193	1,341,857	2,081,051	2,072,335
430	Public Works	362,783	384,505	357,606	651,097	250,389	350,793	601,181	788,252
431	Engineering	846,564	901,851	920,668	999,346	467,846	471,996	939,842	1,046,443
433	Community Events	65,261	114,628	161,095	228,380	75,054	131,043	206,097	241,225
432	Cemetery	127,326	134,570	133,995	140,305	48,143	82,109	130,252	132,637
450	Forestry	341,940	352,517	361,460	421,098	172,440	222,927	395,367	470,824
451	Outdoor Recreation Programs	1,830,069	1,897,783	1,699,030	1,568,085	678,392	857,767	1,536,160	1,629,301
452	Aquatics/Swimming Pool	215,191	254,399	308,557	336,970	105,828	231,410	337,238	345,867
453	Open Space & Trails	0	0	135,110	280,353	106,668	184,185	290,853	372,349
454	Parks	1,311,932	1,300,204	1,331,000	1,699,066	707,300	911,174	1,618,413	1,747,873
455	Safety/Loss Control	4,084	4,673	32,191	116,302	57,493	53,622	111,115	124,884
456	Art & Heritage	247,674	324,856	304,359	414,717	196,874	217,265	414,139	519,960
457	Town Hall	236,551	264,799	285,308	261,613	136,233	124,016	260,250	324,844
	SUMMARY TOTAL	14,991,469	16,407,698	17,444,717	21,237,485	9,414,063	11,193,219	20,607,147	23,967,428

Park Improvement Fund Detail Budget

TOWN OF WINDSOR		ACTUAL - PROJECTED							
ACCT NO	ACCOUNT NAME	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	Thru JUNE 2019	JUL-DEC 2019	2019 PROJ.	2020 BUDGET
PARK IMPROVEMENT FUND REVENUE - 02									
4001-000	<i>Beginning Fund Balance</i>	2,651,229	5,693,369	8,051,605	9,029,683			10,404,513	12,252,015
4316-000	Larimer County Open Space Tax	178,219	222,332	175,714	187,895	95,399	95,399	190,798	192,088
4353-000	Cash In Lieu of Park Land	0	331,063	0	0	275,702	0	275,702	
4358-000	Community Park Fees	929,572	1,185,746	683,996	0	438,228	0	438,228	
4364-000	Interest Income	775	1,373	1,726	1,215	1,428	0	1,428	180,105
4382-000	Park and Trail Development Fees	0	0	2,116,478	2,849,151	1,322,325	1,322,325	2,644,650	2,073,664
4387-000	Neighborhood Park Fees	1,990,065	1,758,363	1,261,131	0	86,388	0	86,388	
PARK IMPROVEMENT FUND REVENUE TOTAL		3,098,631	3,498,876	4,239,045	3,038,261	2,219,469	1,417,724	3,637,193	2,445,857
AVAILABLE RESOURCES		5,749,860	9,192,245	9,806,422	12,067,944	2,219,469	1,417,724	14,041,707	14,697,872
PARK IMPROVEMENT FUND EXPENDITURES - 02									
WINDSOR TRAIL - 454									
6253-441	Contract Services	9,000	0	0	0	0	0	0	300,000
	<i>Operating & Maintenance Total</i>	9,000	0	0	0	0	0	0	300,000
POUDRE TRAIL TOTAL		9,000	0	0	0	0	0	0	300,000
DIAMOND VALLEY - 454									
8412-445	Site Improvements	0	48,662	0	0	0	0	0	4,220,000
8410-445	Land	0	0	0	0	0	0	0	0
	<i>Capital Outlay Total</i>	0	48,662	0	0	0	0	0	4,220,000
DIAMOND VALLEY PARK TOTAL		0	48,662	0	0	0	0	0	4,220,000
VILLAGE EAST PARK - 454									
8412-446	Site Improvements	0	0	153,387	760,000	652,545	107,455	760,000	
	<i>Capital Outlay Total</i>	0	0	153,387	760,000	652,545	107,455	760,000	0
VILLAGE EAST PARK TOTAL		0	0	153,387	760,000	652,545	107,455	760,000	0
JACOBY FARM PARK - 454									
6267-448	Study Review/Consultant	0	16,419	0	0	0	0	0	0
	<i>Operating & Maintenance Total</i>	0	16,419	0	0	0	0	0	0
JACOBY FARM PARK TOTAL		0	16,419	0	0	0	0	0	0
CROSSROADS PARK - 454									
8410-449	Land/Easements	0	0	1,301,190	0				
	<i>Capital Outlay Total</i>	0	0	1,301,190	0	0	0	0	0
CROSSROADS PARK TOTAL		0	0	1,301,190	0	0	0	0	0
MAIN PARK - 454									
8430-461	Playground Equipment	0	0	402,491	0				100,000
	<i>Capital Outlay Total</i>	0	0	402,491	0	0	0	0	100,000

Park Improvement Fund Detail Budget

TOWN OF WINDSOR						ACTUAL - PROJECTED			
ACCT NO	ACCOUNT NAME	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	Thru JUNE 2019	JUL-DEC 2019	2019 PROJ.	2020 BUDGET
MAIN PARK TOTAL		0	0	402,491	0	0	0	0	100,000
BOARDWALK PARK - 454									
8412-462	Site Improvements	0	0	0	0	0	0	0	0
	Capital Outlay Total	0	0	0	0	0	0	0	0
BOARDWALK PARK TOTAL		0	0	0	0	0	0	0	0
CHIMNEY PARK - 454									
8430-463	Playground	0	0	0	0	0	0	0	0
	Capital Outlay Total	0	0	0	0	0	0	0	0
CHIMNEY PARK TOTAL		0	0	0	0	0	0	0	0
GENERAL SITE DEVELOPMENT - 454									
7373-467	Interfund Transfer	27,172	28,286	29,069	29,692	14,846	14,846	29,692	30,583
7377-467	Transfer to Water/NP Fund	0	919,824		0				
8412-467	Site Improvements								110,000
	Interfund Loans & Transfers Total	27,172	948,110	29,069	29,692	14,846	14,846	29,692	140,583
GENERAL SITE DEVELOPMENT TOTAL		27,172	948,110	29,069	29,692	14,846	14,846	29,692	140,583
HIGHLAND MEADOWS PARK - 454									
6240-468	Equipment Repairs	0	127,449	0	0	0	0	0	0
	Operating & Maintenance Total	0	127,449	0	0	0	0	0	0
HIGHLAND MEADOWS PARK TOTAL		0	127,449	0	0	0	0	0	0
EASTMAN PARK - 454									
8412-470	Site Improvements	0	0	0	0	0	0	0	1,501,920
	Capital Outlay Total	0	0	0	0	0	0	0	1,501,920
EASTMAN PARK TOTAL		0	0	0	0	0	0	0	1,501,920
COYOTE GULCH PARK - 454									
8412-478	Site Improvements	20,319	0	0	0	0	0	0	0
	Capital Outlay Total	20,319	0	0	0	0	0	0	0
COYOTE GULCH PARK TOTAL		20,319	0	0	0	0	0	0	0
KYGER RESERVOIR - 454									
8412-485	Site Improvements	0	0		1,000,000	6,869	993,131	1,000,000	
	Capital Outlay Total	0	0	0	1,000,000	6,869	993,131	1,000,000	0
KYGER RESERVOIR TOTAL		0	0	0	1,000,000	6,869	993,131	1,000,000	0
PARK IMPROVEMENT FUND EXPENDITURES TOTAL		56,491	1,140,640	1,886,137	1,789,692	674,260	1,115,432	1,789,692	6,262,503
BEGINNING FUND BALANCE		2,651,229	5,693,369	8,051,605	9,029,683	0	0	10,404,513	12,252,015
REVENUES		3,098,631	3,498,876	4,239,045	3,038,261	2,219,469	1,417,724	3,637,193	2,445,857

Park Improvement Fund Detail Budget

<i>TOWN OF WINDSOR</i>		ACTUAL - PROJECTED							
ACCT NO	ACCOUNT NAME	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	Thru JUNE 2019	JUL-DEC 2019	2019 PROJ.	2020 BUDGET
Available Resources		5,749,860	9,192,245	12,290,650	12,067,944	2,219,469	1,417,724	14,041,707	14,697,872
EXPENDITURES		56,491	1,140,640	1,886,137	1,789,692	674,260	1,115,432	1,789,692	6,262,503
ENDING FUND BALANCE		5,693,369	8,051,605	10,404,513	10,278,252	1,545,209	302,292	12,252,015	8,435,369
EXPENDITURES BY CATEGORY									
	Operating & Maintenance	9,000	143,868	0	0	0	0	0	300,000
	Debt Service & Transfers	27,172	948,110	29,069	29,692	14,846	14,846	29,692	140,583
	Capital Outlay	20,319	48,662	1,857,068	1,760,000	659,414	1,100,586	1,760,000	5,821,920
	TOTAL EXPENDITURES	56,491	1,140,640	1,886,137	1,789,692	674,260	1,115,432	1,789,692	6,262,503
DEPARTMENT SUMMARY									
454	Poudre Trail (440)	9,000	0	0	0	0	0	0	300,000
454	Covenant Park (443)	0	0	0	0	0	0	0	0
454	Founders Green Park (444)	0	0	0	0	0	0	0	0
454	Diamond Valley (445)	0	48,662	0	0	0	0	0	4,220,000
454	Village East Park (446)	0	0	153,387	760,000	652,545	107,455	760,000	0
454	Jacoby Farm Park (448)	0	16,419	0	0	0	0	0	0
454	Crossroads Park (449)	0	0	1,301,190	0	0	0	0	0
454	Open Space & Trails (453)	0	0	0	0	0	0	0	0
454	Main Park (461)	0	0	402,491	0	0	0	0	100,000
454	Boardwalk Park (462)	0	0	0	0	0	0	0	0
467	General Park Development	27,172	948,110	29,069	29,692	14,846	14,846	29,692	140,583
454	Highland Meadows Park (468)	0	127,449	0	0	0	0	0	0
454	Folkstone Park (469)	0	0	0	0	0	0	0	0
454	Eastman Park (470)	0	0	0	0	0	0	0	1,501,920
454	Highland Meadows #2 Park (471)	0	0	0	0	0	0	0	0
454	Windsor Highlands Park (472)	0	0	0	0	0	0	0	0
454	Brunner Farm Park (473)	0	0	0	0	0	0	0	0
454	Aberdour Circle Park (474)	0	0	0	0	0	0	0	0
454	Bison Ridge Park (475)	0	0	0	0	0	0	0	0
454	Poudre Heights Park (476)	0	0	0	0	0	0	0	0
454	Coyote Gulch Park (478)	20,319	0	0	0	0	0	0	0
454	Kyger Reservoir (485)	0	0	0	1,000,000	6,869	993,131	1,000,000	0
	SUMMARY TOTALS	56,491	1,140,640	1,886,137	1,789,692	674,260	1,115,432	1,789,692	6,262,503

Conservation Trust Fund Detail Budget

TOWN OF WINDSOR		ACTUAL - PROJECTED							
ACCT NO	ACCOUNT NAME	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	Thru JUNE 2019	JUL-DEC 2019	2019 PROJ.	2020 BUDGET
CONSERVATION TRUST FUND REVENUE -03									
4001-000	<i>Beginning Fund Balance</i>	725,672	720,132	921,863	1,057,835			1,009,607	1,155,815
4330-000	State Lottery Revenue	242,301	232,427	248,831	243,058	171,626	171,626	343,252	248,743
4334-464	Grants	10,000	101,696	73,234	1,023,049	9,225	13,824	23,049	1,300,000
4364-000	Interest Income	468	891	1,685	955	1,088	(133)	955	16,990
CONSERVATION TRUST FUND REVENUE TOTAL		252,769	335,014	323,749	1,267,062	181,939	185,318	367,257	1,565,733
AVAILABLE RESOURCES		978,441	1,055,146	1,245,612	2,172,418	181,939	185,318	1,376,864	2,721,548
CONSERVATION TRUST FUND EXPENDITURES - 03									
POUDRE TRAIL - 454									
6241-440	Land Maintenance	0	0	89,653	105,000	590	104,410	105,000	220,000
6253-440	Contract Service	9,000	18,000	18,000	18,000	0	18,000	18,000	18,000
<i>Operating & Maintenance Total</i>		9,000	18,000	107,653	123,000	590	122,410	123,000	238,000
8412-440	Site Improvements	67,996	2,756	0	0	0	0	0	0
<i>Capital Outlay Total</i>		67,996	2,756	0	0	0	0	0	0
POUDRE TRAIL TOTAL		76,996	20,756	107,653	123,000	590	122,410	123,000	238,000
WINDSOR TRAIL SYSTEM - 454									
6267-441	Study Review/Consultant	1,813	0	0	0	0	0	0	0
6274-464	Grant Administration	0	101,696	76,199	1,023,049	15,451	7,598	23,049	0
<i>Operating & Maintenance Total</i>		1,813	101,696	76,199	1,023,049	15,451	7,598	23,049	0
8410-441	Land	0	0	0	75,000	11,448	63,553	75,000	0
8412-441	Site Improvements	179,500	10,831	52,153	0	0	0	0	933,500
<i>Capital Outlay Total</i>		179,500	10,831	52,153	75,000	11,448	63,553	75,000	933,500



Conservation Trust Fund Detail Budget

<i>TOWN OF WINDSOR</i>		ACTUAL - PROJECTED							
ACCT NO	ACCOUNT NAME	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	Thru JUNE 2019	JUL-DEC 2019	2019 PROJ.	2020 BUDGET
WINDSOR LAKE TRAIL TOTAL		181,312	112,527	128,352	1,098,049	26,899	71,150	98,049	933,500
CONSERVATION TRUST FUND EXPENDITURES TOTAL		258,309	133,283	236,005	1,221,049	27,489	193,560	221,049	1,171,500
BEGINNING FUND BALANCE		725,672	720,132	921,863	905,356	0	0	1,009,607	1,155,815
REVENUE		252,769	335,014	323,749	1,267,062	181,939	185,318	367,257	1,565,733
Available Resources		978,441	1,055,146	1,245,612	2,172,418	181,939	185,318	1,376,864	2,721,548
EXPENDITURES		258,309	133,283	236,005	1,221,049	27,489	193,560	221,049	1,171,500
ENDING FUND BALANCE		720,132	921,863	1,009,607	951,369	154,451	-8,243	1,155,815	1,550,048
EXPENDITURES BY CATEGORY									
	Operating & Maintenance	10,813	119,696	183,852	1,146,049	16,041	130,008	146,049	238,000
	Debt Service & Transfers	0	0	0	0	0	0	0	0
	Capital Outlay	247,496	13,587	52,153	75,000	11,448	63,553	75,000	933,500
	TOTAL EXPENDITURES	258,309	133,283	236,005	1,221,049	27,489	193,560	221,049	1,171,500
DEPARTMENT SUMMARY									
454	Poudre Trail (440)	76,996	20,756	107,653	123,000	590	122,410	123,000	238,000
454	Windsor Trail System (441)	181,312	10,831	52,153	75,000	11,448	63,553	75,000	800,000
454	Great Western Trail (464)	0	101,696	76,199	1,023,049	15,451	7,598	23,049	0
454	Kodak Watchable Wildlife OS (442)	0	0	0	0	0	0	0	133,500
454	Open Space (453)	0	0	0	0	0	0	0	0
	SUMMARY TOTAL	258,309	133,283	236,005	1,221,049	27,489	193,560	221,049	1,171,500



Capital Improvement Fund Detail Budget

ACCT NO	ACCOUNT NAME	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL - PROJECTED		2019 PROJ.	2020 BUDGET
						Thru JUNE 2019	JUL-DEC 2019		
CAPITAL IMPROVEMENT FUND REVENUE - 04									
4001-000	<i>Beginning Fund Balance</i>	12,259,069	14,794,456	12,947,137	16,918,759			21,133,831	12,427,897
4313-000	Sales Tax	3,306,287	3,722,541	4,120,535	4,433,780	2,311,702	2,311,702	4,623,405	4,854,474
4317-000	Severance Tax	291,350	238,014	332,523	287,296	0	535,164	535,164	287,296
4318-000	Construction Use Tax	3,171,489	3,063,714	3,421,558	3,093,415	2,575,265	2,575,265	5,150,530	3,771,241
4319-000	Traffic Impact Fee	1,735,957	2,273,489	3,851,266	3,299,109	2,942,048	2,942,048	5,884,095	3,918,812
4334-000	Grants	94,988	0	720	1,000,000	0	1,000,000	1,000,000	1,000,000
4334-911	Grants Crossroads	0	0	72,273	0	0	0	0	0
4334-904	Grants RR Quiet Zone	2,752,654	0	0	0	0	0	0	0
4334-910	Grants Public Works Facility	25,500	352,760	0	0	0	0	0	0
4335-000	Police Dept Grants	2,134	1,420	26,996	2,500	0	2,500	2,500	0
4336-000	Museum Grants	29,998	0	0	0	0	0	0	0
4342-000	I-25 Landowner Fees	0	0	0	0	0	0	0	0
4340-911	Cost Sharing / Crossroads Extension	0	0	60,000	0	0	0	0	0
4361-000	Gas & Oil Drilling Royalties	2,181,120	718,477	2,028,674	1,557,570	211,678	211,678	423,356	1,642,757
4362-000	Mineral Lease Revenue	0	0	1,100	0	0	174,253	174,253	0
4364-000	Interest Income	178,713	256,871	421,453	262,629	247,203	0	247,203	176,485
4367-000	Donations/Sponsorships	5,000	0	0	0	0	0	0	0
4370-000	Developer Contributions	3,720,955	4,966,439	11,145,461	0	0	0	0	0
4368-000	Miscellaneous Income	0	0	7,506	0	0	0	0	35,000
4378-000	Transfer from Storm Drainage Fund/Loan	102,381	102,381	102,382	102,382	51,191	51,191	102,382	102,382
4371-000	Transfer from General Fund/PW Facility	583,248	583,248	0	0	0	0	0	0
4381-000	Sale of Fixed Assets	0	0	0	998,559	0	998,559	998,559	0
CAPITAL IMPROVEMENT FUND REVENUE TOTAL		18,181,774	16,279,353	25,592,446	15,037,239	8,339,087	10,802,360	19,141,446	15,788,447
AVAILABLE RESOURCES		30,440,843	31,073,809	38,539,583	31,955,998	8,339,087	10,802,360	40,275,277	28,216,344
CAPITAL IMPROVEMENT FUND EXPENDITURES - 04									
TOWN CLERK/CUSTOMER SERVICE - 410									
6218-000	Small Equipment	2,242	0	1,117	10,050	9,943	107	10,050	6,596
	<i>Small Equipment Total</i>	2,242	0	1,117	10,050	9,943	107	10,050	6,596
TOWN CLERK/CUSTOMER SERVICE TOTAL		2,242	0	1,117	10,050	9,943	107	10,050	6,596
MAYOR & TOWN BOARD - 411									
6270-000	Outside Agency Funding	147,082	300,000	350,000	2,140,000	0	2,140,000	2,140,000	0
6270-375	Outside Agency Funding/Transportation	0	0	0	1,000,000	0	1,000,000	1,000,000	1,000,000
	<i>Operating & Maintenance Total</i>	147,082	300,000	350,000	3,140,000	0	3,140,000	3,140,000	1,000,000

Capital Improvement Fund Detail Budget

ACCT NO	ACCOUNT NAME	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL - PROJECTED		2019 PROJ.	2020 BUDGET
						Thru JUNE 2019	JUL-DEC 2019		
7302-000	Administration Exp Transfer/Gen Fund	0	0	0	434,156	217,078	217,078	434,156	447,181
7373-000	Transfer to Water Fund	65,833	65,833	65,833	65,833	32,916	32,916	65,833	65,833
7811-000	IT Capital Contribution	125,004	0	0	0	0	0	0	0
	<i>Interfund Loans & Transfers Total</i>	190,837	65,833	65,833	499,989	249,995	249,994	499,989	513,014
MAYOR & TOWN BOARD TOTAL		337,919	365,833	415,833	3,639,989	249,995	3,389,994	3,639,989	1,513,014
TOWN MANAGER - 413									
6218-000	Small Equipment	804	6,547	0	3,000	0	3,000	3,000	0
	<i>Small Equipment Total</i>	804	6,547	0	3,000	0	3,000	3,000	0
TOWN MANAGER TOTAL		804	6,547	0	3,000	0	3,000	3,000	0
FINANCE Department - 415									
6218-000	Small Equipment	0	3,186	0	0	0	0	0	6,596
	<i>Small Equipment Total</i>	0	3,186	0	0	0	0	0	6,596
7811-000	IT Capital Contribution	150,000	174,996	0	632,500	316,250	316,250	632,500	507,990
	<i>Interfund Loans & Transfers Total</i>	150,000	174,996	0	632,500	316,250	316,250	632,500	507,990
FINANCE DEPARTMENT TOTAL		150,000	178,182	0	632,500	316,250	316,250	632,500	514,586
HUMAN RESOURCES Department - 416									
6218-000	Small Equipment	0	0	509	600	0	600	600	6,596
	<i>Small Equipment Total</i>	0	0	509	600	0	600	600	6,596
HUMAN RESOURCES DEPARTMENT TOTAL		0	0	509	600	0	600	600	6,596
PLANNING Department - 419									
6267-000	Study Review/Consultant	0	0	0	180,000	0	180,000	180,000	350,000
6218-000	Small Equipment	3,400	0	0	0	0	0	0	33,192
	<i>Small Equipment Total</i>	3,400	0	0	180,000	0	180,000	180,000	383,192
7811-000	IT Capital Contribution	2,604	0	0	15,000	7,500	7,500	15,000	0
8431-000	Furniture & Fixtures								75,000
	<i>Interfund Loans & Transfers Total</i>	2,604	0	0	15,000	7,500	7,500	15,000	75,000
PLANNING DEPARTMENT TOTAL		12,897	0	0	195,000	7,500	187,500	195,000	458,192
ECONOMIC DEVELOPMENT Department - 420									
6218-000	Small Equipment Items	585	0	0	1,000	838	162	1,000	0
	<i>Small Equipment Total</i>	585	0	0	1,000	838	162	1,000	0
ECONOMIC DEVELOPMENT DEPARTMENT TOTAL		585	0	0	1,000	838	162	1,000	0
POLICE Department - 421									

Capital Improvement Fund Detail Budget

ACCT NO	ACCOUNT NAME	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL - PROJECTED		2019 PROJ.	2020 BUDGET
						Thru JUNE 2019	JUL-DEC 2019		
6218-000	Small Equipment Items	8,731	55,679	66,197	42,615	29,578	13,037	42,615	113,442
6218-000	Small Equipment Items/Radio Tower	0	0	0	177,902	0	0	177,902	0
	<i>Small Equipment Total</i>	8,731	55,679	66,197	220,517	29,578	13,037	220,517	113,442
6232-000	Building Repairs/Maintenance	2,455	0	0	0	0	0	0	0
	<i>Operating & Maintenance Total</i>	2,455	0	0	0	0	0	0	0
7352-000	Principal Exp-Lease/Purch	145,080	145,080	145,080	145,080	72,540	72,540	145,080	145,080
7810-000	Fleet Capital Contribution	0	219,996	85,000	304,000	152,000	152,000	304,000	578,000
	<i>Interfund Loans & Transfers Total</i>	145,080	365,076	230,080	449,080	224,540	224,540	449,080	723,080
8431-000	Furniture/Fixtures	0	0	20,232	0	0	0	0	50,000
8440-000	Machinery & Equipment	0	0	26,996	77,000	65,809	11,191	77,000	22,660
	<i>Capital Outlay Total</i>	0	0	47,228	77,000	65,809	11,191	77,000	72,660
POLICE DEPARTMENT TOTAL		156,267	420,755	343,505	746,597	319,927	248,768	746,597	909,182
RECYCLING - 428									
8440-000	Machinery & Equipment	0	0	0	0	0	0	0	28,000
	<i>Capital Outlay Total</i>	0	0	0	0	0	0	0	28,000
RECYCLING DEPARTMENT TOTAL		0	0	0	0	0	0	0	28,000
STREETS - 429									
6218-000	Small Equipment Items	7,976	0	0	0	0	0	0	0
	<i>Small Equipment Total</i>	7,976	0	0	0	0	0	0	0
6419-000	Impact Fee Reimburse Reserve O&M	0	0	447,351	1,900,000	34,672	1,865,328	1,900,000	0
6241-000	Land Maintenance	0	52,038	0	75,000	0	75,000	75,000	0
6242-000	Street Repair/Maintenance	812,134	1,054,905	1,644,964	2,825,964	544,345	2,281,619	2,825,964	764,909
6267-000	Study Review/Consultant	0	42,357	183,956	65,000	12,913	52,087	65,000	0
6278-000	Street Repair Pavement Mgmt	1,415,173	2,353,176	1,743,714	1,909,620	875,558	1,034,062	1,909,620	1,966,909
	<i>Operating & Maintenance Total</i>	2,227,307	3,502,476	4,019,985	6,775,584	1,467,488	5,308,096	6,775,584	2,731,818
7810-000	Fleet Capital Contribution	0	0	91,500	100,000	50,000	50,000	100,000	220,500
7234-000	Developer Reimbursements	0	4,966,439	0	0	0	0	0	0
	<i>Interfund Loans & Transfers Total</i>	0	4,966,439	91,500	100,000	50,000	50,000	100,000	220,500
8410-000	Land	2,018	2,075	0	0	0	0	0	0

Capital Improvement Fund Detail Budget

ACCT NO	ACCOUNT NAME	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL - PROJECTED		2019 PROJ.	2020 BUDGET
						Thru JUNE 2019	JUL-DEC 2019		
8419-000	Impact Fee Reimburse Reserve	2,913,065	1,132,822	249,863	4,796,000	138,398	4,657,602	4,796,000	7,156,000
8440-000	Machinery & Equipment	0	0	0	100,000	0	100,000	100,000	18,500
8445-000	Street Improvements	4,484,189	751,937.34	11,555,840	1,835,000	322,131	1,512,869	1,835,000	4,280,000
8445-901	Street Improvements-WCR21 Bridge	0	0	0	0	0	0	0	0
8445-903	I-25/SH392 Enhancements	0	0	0	0	0	0	0	0
8445-904	Street Improvements-RR Quiet Zone	2,988,541	116,730	0	0	0	0	0	0
	<i>Capital Outlay Total</i>	10,387,812	2,003,565	11,805,703	6,731,000	460,529	6,270,471	6,731,000	11,454,500
STREETS TOTAL		12,623,095	10,472,480	15,917,188	13,606,584	1,978,017	11,628,567	13,606,584	14,406,818
<u>PUBLIC WORKS Department - 430</u>									
6218-000	Small Equipment	289	0	0	2,000	0	2,000	2,000	0
	<i>Small Equipment Total</i>	289	0	0	2,000	0	2,000	2,000	0
8420-000	Buildings & Structures	0	0	0	0	0	0	0	0
8420-910	Buildings & Structures/Public Wks Facility	1,149,006	5,811,875	2,404	0	0	0	0	0
8431-000	Furniture & Fixtures	0	0	0	0	0	0	0	0
	<i>Capital Outlay Total</i>	1,149,006	5,811,875	2,404	0	0	0	0	0
PUBLIC WORKS DEPARTMENT TOTAL		1,149,294	5,811,875	2,404	2,000	0	2,000	2,000	0
<u>ENGINEERING Department - 431</u>									
6218-000	Small Equipment	606	0	0	1,100	981	119	1,100	0
	<i>Small Equipment & Computer Total</i>	606	0	0	1,100	981	119	1,100	0
7810-000	Fleet Capital Contribution	30,000	0	0	0	0	0	0	0
7811-000	IT Capital Contribution	5,196	0	0	0	0	0	0	0
	<i>Interfund Loans & Transfers Total</i>	35,196	0	0	0	0	0	0	0
8431-000	Furniture & Fixtures	7,163	0	5,641	0	0	0	0	0

Capital Improvement Fund Detail Budget

ACCT NO	ACCOUNT NAME	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL - PROJECTED		2019 PROJ.	2020 BUDGET
						Thru JUNE 2019	JUL-DEC 2019		
	<i>Capital Outlay Total</i>	7,163	0	5,641	0	0	0	0	0
ENGINEERING DEPARTMENT TOTAL		42,965	0	5,641	1,100	981	119	1,100	0
<u>CEMETERY - 432</u>									
6267-000	Study Review/Consultant	0	0	0	0	0	0	0	0
	<i>Operating & Maintenance Total</i>	0	0	0	0	0	0	0	0
7811-000	IT Capital Contribution	0	0	0	40,000	20,000	20,000	40,000	0
	<i>Interfund Loans & Transfers Total</i>	0	0	0	40,000	20,000	20,000	40,000	0
8412-000	Site Improvements	306,275	0	0	0	0	0	0	100,000
	<i>Capital Outlay Total</i>	306,275	0	0	0	0	0	0	100,000
CEMETERY TOTAL		306,275	0	0	40,000	20,000	20,000	40,000	100,000
<u>COMMUNITY EVENTS - 433</u>									
6218-000	Small Equipment Items	0	0	0	3,000	0	3,000	3,000	0
	<i>Operating & Maintenance Total</i>	0	0	0	3,000	0	3,000	3,000	0
8440-000	Machinery & Equipment	0	0	0	7,500	0	7,500	7,500	0
	<i>Capital Outlay Total</i>	0	0	0	7,500	0	7,500	7,500	0
COMMUNITY EVENTS TOTAL		0	0	0	10,500	0	10,500	10,500	0
<u>DIAMOND VALLEY PARK - 454</u>									
8412-445	Site Improvements	29,091	0	0	0	0	0	0	0
	<i>Capital Outlay Total</i>	29,091	0	0	0	0	0	0	0
DIAMOND VALLEY TOTAL		29,091	0	0	0	0	0	0	0
<u>RECREATION - 451</u>									
6218-000	Small Equipment Items	14,386	25,442	24,893	15,000	31,755	0	31,755	26,420
	<i>Small Equipment Total</i>	14,386	25,442	24,893	15,000	31,755	0	31,755	26,420
7810-000	Fleet Capital Contribution	0	0	24,000	0	0	0	0	0
	<i>Interfund Loans & Transfers Total</i>	0	0	24,000	0	0	0	0	0
8440-000	Machinery & Equipment	0	0	0	16,000	0	0	0	72,000
	<i>Capital Outlay Total</i>	0	0	0	16,000	0	0	0	72,000

Capital Improvement Fund Detail Budget

ACCT NO	ACCOUNT NAME	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL - PROJECTED		2019 PROJ.	2020 BUDGET
						Thru JUNE 2019	JUL-DEC 2019		
RECREATION TOTAL		14,386	25,442	48,893	31,000	31,755	0	31,755	98,420
CHIMNEY PARK MUNICIPAL POOL - 452									
6218-000	Small Equipment Items	3,625	7,038	32,990	2,000	6	1,994	2,000	57,021
	<i>Small Equipment Total</i>	3,625	7,038	32,990	2,000	6	1,994	2,000	57,021
8412-000	Site Improvements	0	0	0	0	0	0	0	0
8440-000	Machinery & Equipment	6,754	0	0	0	0	0	0	0
	<i>Capital Outlay Total</i>	6,754	0	0	0	0	0	0	0
CHIMNEY PARK MUNICIPAL POOL TOTAL		10,379	7,038	32,990	2,000	6	1,994	2,000	57,021
OPEN SPACE & TRAILS - 453									
6218-000	Small Equipment Items	0	0	0	14,500	10,780	3,720	14,500	6,596
	<i>Small Equipment Total</i>	0	0	0	14,500	10,780	3,720	14,500	6,596
OPEN SPACE & TRAILS TOTAL		0	0	0	14,500	10,780	3,720	14,500	6,596
PARKS - 454									
6218-000	Small Equipment Items	9,994	10,230	9,286	0	0	0	0	0
	<i>Small Equipment Total</i>	9,994	10,230	9,286	0	0	0	0	0
6232-000	Building Repairs/Maintenance	0	144,066	0	0	0	0	0	0
6241-000	Land Maintenance	0	0	64,349	0	0	0	0	0
6242-000	Street Repair/Maintenance	0	0	46,797	0	0	0	0	0
6267-000	Study Review/Consultant	49,893	0	0	0	0	0	0	0
6274-000	Grant Administration Services	44,755	0	0	0	0	0	0	0
	<i>Operating & Maintenance Total</i>	94,648	144,066	111,146	0	0	0	0	0
7810-000	Fleet Capital Contribution	0	24,996	69,000	65,000	32,500	32,500	65,000	73,000
7811-000	IT Capital Contribution	0	0	0	13,000	6,500	6,500	13,000	0
	<i>Interfund Loans & Transfers Total</i>	0	24,996	69,000	78,000	39,000	39,000	78,000	73,000
8412-000	Site Improvements	88,756	29,005	11,000	0	0	0	0	370,000
8420-000	Buildings/Structures	0	0	37,052	6,486,441	314,304	6,172,137	6,486,441	0
8431-000	Furniture & Fixtures	0	0	7,110	0	0	0	0	0
8440-000	Machinery & Equipment	0	0	0	0	0	0	0	0
	<i>Capital Outlay Total</i>	88,756	29,005	55,162	6,486,441	314,304	6,172,137	6,486,441	370,000
PARKS TOTAL		193,399	208,297	244,594	6,564,441	353,304	6,211,137	6,564,441	443,000
ART & HERITAGE - 456									

Capital Improvement Fund Detail Budget

ACCT NO	ACCOUNT NAME	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL - PROJECTED		2019 PROJ.	2020 BUDGET
						Thru JUNE 2019	JUL-DEC 2019		
6218-000	Small Equipment	4,635	14,828	485	3,500	3,462	38	3,500	31,200
	<i>Small Equipment Total</i>	4,635	14,828	485	3,500	3,462	38	3,500	31,200
6232-000	Building Repairs/Maintenance	0	25,781	0	0	0	0	0	0
6267-000	Study Review/Consultant	35,419	0	0	0	0	0	0	0
	<i>Operating & Maintenance Total</i>	35,419	25,781	0	0	0	0	0	0
8410-000	Land	0	0	79,248	0	0	0	0	0
8412-000	Site Improvements	58,490	30,563	0	0	0	0	0	0
8420-000	Buildings/Structures	0	0	0	1,860,000	0	1,860,000	1,860,000	385,000
8431-000	Furniture & Fixtures	0	0	0	280,000	0	280,000	280,000	0
	<i>Capital Outlay Total</i>	58,490	30,563	79,248	2,140,000	0	2,140,000	2,140,000	385,000
ART & HERITAGE TOTAL		98,544	71,172	79,733	2,143,500	3,462	2,140,038	2,143,500	416,200
<u>TOWN HALL - 457</u>									
6232-000	Building Repairs/Maintenance	0	11,784	0	0	231	0	231	0
6241-000	Land Maintenance	0	90,559	4,642	0	0	0	0	0
	<i>Operating & Maintenance Total</i>	0	102,343	4,642	0	231	0	231	0
8420-000	Buildings/Structures	0	0	0	0	0	0	0	500,000
8431-000	Furniture & Fixtures	22,333	0	0	0	0	0	0	0
8440-000	Machinery & Equipment	0	9,650	182,916	0	0	0	0	0
	<i>Capital Outlay Total</i>	22,333	9,650	182,916	0	0	0	0	500,000
TOWN HALL TOTAL		22,333	111,993	187,558	0	231	0	231	500,000
<u>WINDSOR WEST PARK - 454</u>									
8444-460	ADA Site Improvement	0	0	0	0	0	0	0	0
	<i>Capital Outlay Total</i>	0	0	0	0	0	0	0	0
WINDSOR WEST PARK		0	0	0	0	0	0	0	0
<u>MAIN PARK - 454</u>									
6218-461	Small Equipment	1,266	0	0	2,500	1,925	575	2,500	0
6444-461	ADA Compliance Repair	0	0	0	0	0	0	0	0
	<i>Small Equipment Total</i>	1,266	0	0	2,500	1,925	575	2,500	0
8412-461	Site Improvements	175,368	0	0	0	0	0	0	0
8420-461	Buildings/Structures	0	0	0	100,000	71,395	28,605	100,000	0
8440-461	Machinery & Equipment	0	0	0	0	0	0	0	0
	<i>Capital Outlay Total</i>	175,368	0	0	100,000	71,395	28,605	100,000	0
MAIN PARK TOTAL		176,634	0	0	102,500	73,320	29,180	102,500	0
<u>BOARDWALK PARK - 454</u>									
6218-462	Small Equipment Items	4,861	1,137	0	18,000	0	18,000	18,000	0

Capital Improvement Fund Detail Budget

ACCT NO	ACCOUNT NAME	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL - PROJECTED		2019 PROJ.	2020 BUDGET
						Thru JUNE 2019	JUL-DEC 2019		
	<i>Small Equipment Total</i>	4,861	1,137	0	18,000	0	18,000	18,000	0
6242-462	Street Repair/Maintenance	0	0	0	0	0	0	0	0
6267-462	Study/Review/Consultant	0	0	0	0	0	0	0	0
	<i>Operating & Maintenance Total</i>	0	0	0	0	0	0	0	0
8412-462	Site Improvements	244,951	367,121	0	0	0	0	0	0
	<i>Capital Outlay Total</i>	244,951	367,121	0	0	0	0	0	0
BOARDWALK PARK TOTAL		249,812	368,258	0	18,000	0	18,000	18,000	0
CHIMNEY PARK - 454									
6242-463	Street Repairs	0	14,929	0	0	0	0	0	0
	<i>Operating & Maintenance Total</i>	0	14,929	0	0	0	0	0	0
8412-463	Site Improvement	56,644	33,709	0	30,000	0	30,000	30,000	0
8440-463	Machinery & Equipment	0	0	0	10,000	10,912	(912)	10,000	0
	<i>Capital Outlay Total</i>	56,644	33,709	0	40,000	10,912	29,088	40,000	0
CHIMNEY PARK TOTAL		56,644	48,637	0	40,000	10,912	29,088	40,000	0
EASTMAN PARK - 454									
6218-470	Small Equipment Items	0	0	0	0	0	0	0	0
6242-470	Street Repair/Maintenance	0	0	0	0	0	0	0	0
6267-470	Study Review/Consultant	6,222	0	0	0	0	0	0	0
	<i>Operating & Maintenance Total</i>	6,222	0	0	0				
8412-470	Site Improvements	0	0	0	0	0	0	0	0
	<i>Capital Outlay Total</i>	0	0	0	0	0	0	0	0
EASTMAN PARK TOTAL		6,222	0	0	0	0	0	0	0
POUDRE HEIGHTS PARK - 454									
8440-476	Machinery & Equipment	0	0	0	0	0	0	0	0
	<i>Capital Outlay Total</i>	0	0	0	0	0	0	0	0
POUDRE HEIGHTS PARK TOTAL		0	0	0	0	0	0	0	0
COMMUNITY RECREATION CENTER - 490									
6218-000	Small Equipment Items	500	16,397	45,629	0	2,033	0	2,033	0
	<i>Small Equipment Total</i>	500	16,397	45,629	0	2,033	0	2,033	0
6232-000	Building Repairs/Maintenance	0	2,565	22,393	0	0	0	0	0
	<i>Operating & Maintenance Total</i>	0	2,565	22,393	0	0	0	0	0
8420-000	Building/Structures	0	0	0	0	0	0	0	0
8431-000	Furniture & Fixtures	0	0	0	0	0	0	0	0
8440-000	Machinery & Equipment	0	0	57,765	0	0	0	0	0
	<i>Capital Outlay Total</i>	0	0	57,765	0	0	0	0	0

Capital Improvement Fund Detail Budget

ACCT NO	ACCOUNT NAME	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL - PROJECTED		2019 PROJ.	2020 BUDGET
						Thru JUNE 2019	JUL-DEC 2019		
COMMUNITY RECREATION CENTER TOTAL		500	18,962	125,787	0	2,033	0	2,033	0
FACILITY SERVICES - CUSTODIAL - 496									
6218-000	Small Equipment	75	485	0	0	0	0	0	0
	<i>Small Equipment Total</i>	75	485	0	0	0	0	0	0
8440-000	Machinery & Equipment	0	0	0	0	0	0	0	0
	<i>Capital Outlay Total</i>	0	0	0	0	0	0	0	0
FACILITY SERVICES - CUSTODIAL TOTAL		75	485	0	0	0	0	0	0
FACILITY SERVICES - MAINTENANCE - 497									
6218-000	Small Equipment	6,025	10,715	0	9,500	0	9,500	9,500	165,997
	<i>Small Equipment Total</i>	6,025	10,715	0	9,500	0	9,500	9,500	165,997
7810-000	Fleet Capital Contribution	0	0	0	30,000	15,000	15,000	30,000	36,000
	<i>Interfund Loans & Transfers Total</i>	0	0	0	30,000	15,000	15,000	30,000	36,000
FACILITY SERVICES - MAINTENANCE TOTAL		6,025	10,715	0	39,500	15,000	24,500	39,500	201,997
CAPITAL IMPROVEMENT FUND EXPENDITURES TOTAL		15,646,386	18,126,672	17,405,752	27,844,361	3,404,254	24,265,224	27,847,380	19,666,218
BEGINNING FUND BALANCE		12,259,069	14,794,456	12,947,137	16,918,759	0	0	21,133,831	12,427,897
REVENUE		18,181,774	16,279,353	25,592,446	15,037,239	16,279,353	16,279,353	19,141,446	15,788,447
Available Resources		30,440,843	31,073,809	38,539,583	31,955,998	16,279,353	16,279,353	40,275,277	28,216,344
EXPENDITURES		15,646,386	18,126,672	17,405,752	27,844,361	3,404,254	24,265,224	27,847,380	19,666,218
ENDING FUND BALANCE		14,794,456	12,947,137	21,133,831	4,111,637	12,875,099	(7,985,871)	12,427,897	8,550,126
EXPENDITURES BY CATEGORY									
	Small Equipment Under \$5,000	69,999	151,684	181,106	303,267	89,376	232,277	502,055	453,656
	Operating & Maintenance	2,513,134	4,092,160	4,508,166	10,098,584	1,467,719	8,451,096	9,918,815	4,081,818
	Debt Service & Transfers	523,717	5,597,340	480,413	1,844,569	922,285	922,284	1,844,569	2,148,584
	Capital Outlay	12,539,536	8,285,488	12,236,067	15,597,941	922,949	14,658,992	15,581,941	12,982,160
	TOTAL EXPENDITURES	15,646,386	18,126,672	17,405,752	27,844,361	3,402,329	24,264,649	27,847,380	19,666,218
DEPARTMENT SUMMARY									
410	Town Clerk	2,242	0	1,117	10,050	9,943	107	10,050	6,596
411	Mayor & Town Board	337,919	365,833	415,833	3,639,989	249,995	3,389,994	3,639,989	1,513,014
413	Town Manager	804	6,547	0	3,000	0	3,000	3,000	0

Capital Improvement Fund Detail Budget

ACCT NO	ACCOUNT NAME	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL - PROJECTED		2019 PROJ.	2020 BUDGET
						Thru JUNE 2019	JUL-DEC 2019		
415	Finance	150,000	178,182	0	632,500	316,250	316,250	632,500	514,586
416	Human Resources	0	0	509	600	0	600	600	6,596
418	Legal	0	0	0	0	0	0	0	0
419	Planning	12,897	0	0	195,000	7,500	187,500	195,000	458,192
420	Economic Development	585	0	0	1,000	838	162	1,000	0
421	Police Department	156,267	420,755	343,505	746,597	319,927	248,768	746,597	909,182
428	Recycling	0	0	0	0	0	0	0	28,000
429	Streets	12,623,095	10,472,480	15,917,188	13,606,584	1,978,017	11,628,567	13,606,584	14,406,818
430	Public Works	1,149,294	5,811,875	2,404	2,000	0	2,000	2,000	0
431	Engineering Department	42,965	0	5,641	1,100	981	119	1,100	0
432	Cemetery	306,275	0	0	40,000	20,000	20,000	40,000	100,000
433	Community Events	0	0	0	10,500	0	10,500	10,500	0
450	Forestry	0	0	0	0	0	0	0	0
451	Recreation	14,386	25,442	48,893	31,000	31,755	0	31,755	98,420
452	Chimney Park Pool	10,379	7,038	32,990	2,000	6	1,994	2,000	57,021
453	Open Space & Trails	0	0	0	14,500	10,780	3,720	14,500	6,596
454	Windsor Trail System (441)	0	0	0	0	0	0	0	0
454	Parks	193,399	208,297	244,594	6,564,441	353,304	6,211,137	6,564,441	443,000
454	Windsor West Park (460)	0	0	0	0	0	0	0	0
454	Main Park (461)	176,634	0	0	102,500	73,320	29,180	102,500	0
454	Boardwalk Park (462)	249,812	368,258	0	18,000	0	18,000	18,000	0
454	Chimney Park (463)	56,644	48,637	0	40,000	10,912	29,088	40,000	0
454	Eastman Park (470)	6,222	0	0	0	0	0	0	0
454	Poudre Heights Park (476)	0	0	0	0	0	0	0	0
456	Art & Heritage	98,544	71,172	79,733	2,143,500	3,462	2,140,038	2,143,500	416,200
457	Town Hall	22,333	111,993	187,558	0	231	0	231	500,000
490	Community Recreation Center	500	18,962	125,787	0	2,033	0	2,033	0
496	Facility Services - Custodial	75	485	0	0	0	0	0	0
497	Facility Services - Maintenance	6,025	10,715	0	39,500	15,000	24,500	39,500	201,997
SUMMARY TOTAL		15,617,296	18,126,672	17,405,752	27,844,361	3,404,254	24,265,224	27,847,380	19,666,218

Community Recreation Center Fund Detail Budget

TOWN OF WINDSOR		ACTUAL - PROJECTED							
ACCT NO	ACCOUNT NAME	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL - Thru JUNE 2019	PROJECTED JUL-DEC 2019	2019 PROJ.	2020 BUDGET
COMMUNITY /RECREATION CENTER FUND REVENUE - 05									
4001-000	<i>Beginning Fund Balance</i>	321,451	491,487	709,302	447,318			631,556	614,739
4313-000	Sales Tax	551,050	612,055	686,756	738,963	385,284	385,284	770,568	809,096
4318-000	Construction Use Tax	212,316	207,530	243,697	207,769	170,594	170,594	341,188	251,416
4346-000	Recreation Revenue	52,307	283,424	274,960	260,213	169,922	169,922	339,844	378,760
4364-000	Interest Income	87	158	186	135	165	0	165	9,037
4367-000	Donations/Sponsorships	225	0	0	0	0	0	0	0
4371-000	Trans from General Fund (Operations)	387,000	387,000	0	0	0	0	0	0
4377-000	Transfer from Community Rec. Center Exp.	0	0	0	231,947		231,947	231,947	
COMMUNITY/RECREATION CENTER FUND REVENUE TOTAL		1,202,985	1,490,167	1,205,599	1,439,027	725,965	957,747	1,683,712	1,448,309
AVAILABLE RESOURCES		1,524,436	1,981,654	1,914,900	1,886,345	725,965	957,747	2,315,268	2,063,048
COMMUNITY/RECREATION CENTER FUND EXPENDITURES - 05									
PROGRAMMING & OPERATIONS - 490									
5111-000	Wages / Full Time	181,711	199,145	200,138	350,295	87,446	262,849	350,295	363,281
5112-000	Wages / Part Time	5,391	32,497	33,480	94,698	24,744	69,954	94,698	77,145
5121-000	Wages / Over Time	985	1,235	801	3,150	64	3,086	3,150	3,150
5113-000	Wages / Seasonal	0	0	750	7,700	1,065	6,635	7,700	7,630
5114-000	Merit Pay	0	0	0	19,651	0	0.00	0	0
5126-000	Short Term Disability	80	150	147	507	48	458	507	342
5127-000	Long Term Disability	846	883	885	1,513	357	1,156	1,513	1,689
5128-000	Vision Insurance	441	322	365	897	198	698	897	1,062
5130-000	FICA-Med	2,809	3,207	3,290	6,895	1,598	5,297	6,895	6,497
5131-000	FICA	12,009	13,714	14,065	29,481	6,834	22,647	29,481	27,779
5132-000	Medical Insurance	43,168	51,760	51,698	105,958	21,517	84,441	105,958	112,253
5133-000	Employee Retirement	10,744	10,266	11,725	18,605	4,966	13,639	18,605	21,797
5134-000	Unemployment Insurance	613	658	711	1,426	344	1,082	1,426	1,344
5135-000	Workers Compensation Insurance	7,914	7,637	7,235	9,570	9,809	0	9,809	14,142



Community Recreation Center Fund Detail Budget

TOWN OF WINDSOR		ACTUAL - PROJECTED							
ACCT NO	ACCOUNT NAME	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL Thru JUNE 2019	PROJECTED JUL-DEC 2019	2019 PROJ.	2020 BUDGET
5136-000	Dental Insurance	2,780	3,619	4,007	7,707	1,701	6,006	7,707	8,319
5137-000	Staff Development	4,588	7,613	4,353	8,050	3,390	4,660	8,050	10,850
5138-000	Life Insurance	480	482	483	820	201	619	820	915
5141-000	Uniform/Clothing Allowance	2,074	1,475	1,239	2,100	1,990	111	2,100	2,176
5144-000	Employee Assistance Administration	220	143	156	301	55	246	301	302
	<i>Personal Services Total</i>	276,855	334,805	335,527	669,324	166,327	483,585	649,912	660,673
6210-000	Office Supplies	1,964	3,063	2,105	2,000	999	1,001	2,000	2,000
6213-000	Public Relations	3,011	4,557	4,593	5,440	1,043	4,397	5,440	5,500
6216-000	Reference Books/Materials	545	0	85	300	228	72	300	300
6217-000	Dues/Fees/Subscriptions	46	3,285	284	3,975	508	3,467	3,975	3,834
6218-000	Small Equipment Items	6,490	7,131	3,807	7,650	764	40,030	40,794	7,700
6219-000	Special Equipment	3,673	18,723	18,285	20,940	5,665	15,275	20,940	24,890
6224-000	Trash Service	1,644	2,080	2,325	1,800	1,225	575	1,800	3,300
6229-000	Building Maintenance Supplies/Repairs	0	0	0	27,000	5,160	21,840	27,000	54,800
6230-000	Recreation Equip/Repair	0	344	0	500	4,646	(4,146)	500	0
6245-000	Travel/Mileage	1,805	1,782	1,866	1,800	900	900	1,800	1,900
6246-000	Liability Insurance	16,083	15,291	18,456	21,363	19,158	0	19,158	23,346
6249-000	Leases/Rentals	0	0		1,250		1,250	1,250	0
6253-000	Contract Services	5,686	106,489	101,362	142,091	58,249	83,842	142,091	115,792
6256-000	Publishing/Recording	0	0	0	200	0	200	200	200
6260-000	Utilities	67,150	49,519	63,873	70,000	19,053	50,947	70,000	70,000
6261-000	Telephone Services	15,773	14,318	12,433	17,330	7,039	10,291	17,330	17,330
6263-000	Postage	1,834	950	1,677	1,650	411	1,239	1,650	1,650
6264-000	Printing/Binding	68	380	215	250	134	116	250	5,000



Community Recreation Center Fund Detail Budget

TOWN OF WINDSOR		ACTUAL - PROJECTED							
ACCT NO	ACCOUNT NAME	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	Thru JUNE 2019	JUL-DEC 2019	2019 PROJ.	2020 BUDGET
6273-110	Tours/Admissions for Seniors	0	8,365	8,095	9,000	8,792	208	9,000	11,440
	<i>Operating & Maintenance Total</i>	125,772	236,275	239,460	334,539	133,975	231,503	365,478	348,982
6266-000	Bond Payment Fee	200	200	200	200	200	0	200	
7302-000	Administration Exp Transfer/Gen Fund	0	0		231,947	115,974	115,973	231,947	238,905
7321-000	Bond Interest Expense	72,075	65,325	58,350	48,600	24,300	24,300	48,600	38,400
7350-000	Bond Principal Expense	300,000	310,000	325,000	340,000	0	340,000	340,000	350,000
7010-000	Fleet Transfer	0	0	13,684	18,691	9,345	9,346	18,691	4,255
7011-000	Information Tech Transfer	52,421	78,677	24,282	45,702	22,851	22,851	45,702	75,440
7012-000	Facility Services Transfer	205,627	247,070	286,841	0		0	0	
	<i>Debt Service & Transfers Total</i>	630,323	701,272	708,357	685,140	172,670	512,470	685,140	707,000
COMMUNITY/RECREATION CENTER TOTAL		1,032,949	1,272,353	1,283,344	1,689,002	472,973	1,227,557	1,700,529	1,716,655
BEGINNING FUND BALANCE		321,451	491,487	709,302	447,318	0	0	631,556	614,739
REVENUE		1,202,985	1,490,167	1,205,599	1,439,027	725,965	957,747	1,683,712	1,448,309
Available Resources		1,524,436	1,981,654	1,914,900	1,886,345	725,965	957,747	2,315,268	2,063,048
EXPENDITURES		1,032,949	1,272,353	1,283,344	1,689,002	472,973	1,227,557	1,700,529	1,716,655
ENDING FUND BALANCE		491,487	709,302	631,556	197,343	252,992	(269,810)	614,739	346,393
EXPENDITURES BY CATEGORY									
	Personal Services Total	276,855	334,805	335,527	669,324	166,327	483,585	649,912	660,673
	Operating & Maintenance	125,772	236,275	239,460	334,539	133,975	231,503	365,478	348,982
	Debt Service & Transfers	630,323	701,272	708,357	685,140	172,670	512,470	685,140	707,000
TOTAL EXPENDITURES		1,032,949	1,272,353	1,283,344	1,689,002	472,973	1,227,557	1,700,529	1,716,655

Water Fund Detail Budget

TOWN OF WINDSOR		ACTUAL - PROJECTED							
ACCT NO	ACCOUNT NAME	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	Thru JUNE 2019	JUL-DEC 2019	2019 PROJ.	2020 BUDGET
WATER FUND O&M REVENUE - 06									
4001-000	<i>Beginning Fund Balance</i>	8,770,435	9,719,068	9,422,543	8,383,025			9,788,708	9,506,664
4334-000	Grants	204,346	0	0	0	0	0	0	
4334-910	Grants Public Works Facility	25,500	174,750	0	0	0	0	0	
4351-000	Utility Sales	4,018,240	4,033,709	4,259,743	3,865,706	1,771,868	2,093,838	3,865,706	4,988,968
4355-000	Meter Yokes / Materials	359,136	182,559	167,866	227,800	194,475	33,325	227,800	236,521
4356-000	Hydrant Meter Rental	38,114	67,755	49,203	66,624	15,738	50,885	66,624	51,691
4357-000	Water Rental	68,957	77,508	285,283	111,882	93,658	18,224	111,882	143,916
4359-000	Tank Water Revenue	3,020	3,786	3,540	3,470	2,193	1,277	3,470	3,449
4364-000	Interest Income	395,104	413,489	633,504	449,123	460,710	(11,587)	449,123	272,079
4368-601	Miscellaneous/Regional Water Treatment	0	54,649	0	0	0	0	0	
4368-000	Miscellaneous/Service Reconnect Fees	24,173	27,518	25,900	27,170	15,271	11,899	27,170	85,864
4385-000	Delinquent Charge	52,201	52,580	46,897	51,239	25,510	25,729	51,239	50,559
4386-000	Construction Water	46,248	0	0	0	0	0	0	
WATER FUND O&M REVENUES TOTAL		5,235,040	5,088,304	5,471,937	4,803,014	2,579,424	2,223,591	4,803,014	5,833,047
AVAILABLE RESOURCES		14,005,475	14,807,371	14,894,480	13,186,039	2,579,424	2,223,591	14,591,722	15,339,711
WATER FUND O&M EXPENDITURES 06									
WATER SYSTEM - 471									
5111-000	Wages / Full Time	91,304	128,572	129,475	245,245	98,964	98,964	197,928	266,074
5121-000	Wages / Over Time	1,914	3,403	7,288	3,000	2,735	265	3,000	3,000
5122-000	On Call Time	1,693	3,362	5,678	21,553	3,375	18,178	21,553	16,875
5114-000	Merit Pay	0	0	0	15,592	0	0	0	0
5126-000	Short Term Disability	42	91	105	161	10	10	19	246
5127-000	Long Term Disability	428	540	600	1,068	497	497	994	1,237
5128-000	Vision Insurance	238	336	470	778	270	270	540	759
5130-000	FICA-Med	1,461	1,766	2,131	4,138	1,490	1,490	2,980	3,858
5131-000	FICA	6,249	7,553	9,113	17,694	6,371	6,371	12,743	16,497
5132-000	Medical Insurance	23,472	31,060	40,430	69,448	25,392	25,392	50,785	72,954
5133-000	Employee Retirement	4,554	6,316	5,697	10,649	2,338	2,338	4,676	15,964
5134-000	Unemployment Insurance	384	376	459	856	318	318	636	798



Water Fund Detail Budget

TOWN OF WINDSOR		ACTUAL - PROJECTED							
ACCT NO	ACCOUNT NAME	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	Thru JUNE 2019	JUL-DEC 2019	2019 PROJ.	2020 BUDGET
5135-000	Workers Compensation Insurance	3,655	2,667	5,830	4,414	4,524	0	4,524	7,150
5136-000	Dental Insurance	1,386	2,152	3,166	5,208	1,976	1,976	3,952	5,562
5137-000	Staff Development	1,843	995	2,112	5,000	392	4,608	5,000	5,000
5138-000	Life Insurance	233	295	327	582	274	274	549	671
5141-000	Uniform/Clothing Allowance	1,174	1,184	1,020	1,600	440	1,160	1,600	1,600
5144-000	Employee Assistance Administration	133	100	78	156	23	23	45	176
	<i>Personal Services Total</i>	140,162	190,767	213,977	407,140	149,389	162,134	311,523	418,421
6210-000	Office Supplies	1,395	751	914	900	266	634	900	900
6212-000	Investment Management Fees	47,331	47,408	47,250	47,286	23,739	23,547	47,286	0
6213-000	Public Relations	0	1,162	8,096	2,500	0	2,500	2,500	100
6214-000	Board Development	28	40	124	250	102	148	250	250
6216-000	Reference Books/Materials	334	0	0	200	0	200	200	200
6217-000	Dues/Fees/Subscriptions	2,613	1,415	2,017	1,300	896	404	1,300	1,300
6218-000	Small Equipment Items	2,856	20,009	6,018	11,500	3,169	8,331	11,500	26,300
6232-000	Building Repair/Maintenance	3,767	1,614	1,150	3,200	0	3,200	3,200	3,200
6237-000	Lines Maintenance	23,784	42,738	82,912	35,000	5,653	29,347	35,000	38,500
6238-000	Hydrant Repair/Maintenance	1,252	1,774	1,048	2,500	1,189	1,311	2,500	3,000
6239-000	Meter Repair/Maintenance	279,759	224,338	218,904	239,490	136,875	102,615	239,490	265,470
6244-000	Assessments	259,180	297,510	310,561	312,998	94,476	218,522	312,998	326,298
6246-000	Liability Insurance	23,965	28,065	26,578	32,526	29,198	3,328	32,526	35,545
6253-000	Contract Services	39,162	47,945	28,770	41,240	8,186	33,054	41,240	47,040
6256-000	Publishing/Recording	648	150	270	170	30	140	170	150
6260-000	Utilities	17,012	21,727	22,946	25,000	10,890	14,110	25,000	25,000
6261-000	Telephone Services	1,819	1,885	2,007	2,730	880	1,850	2,730	3,160
6263-000	Postage	13,588	13,570	16,286	14,000	6,762	7,238	14,000	15,500
6264-000	Printing/Binding	7,731	7,461	8,591	8,000	3,236	4,764	8,000	8,000
6265-000	Potable Water Purchase	2,198,708	2,137,898	2,305,434	2,349,840	786,891	1,562,949	2,349,840	2,481,100
6267-000	Study Review/Consultant	0	27,913	51,283	30,000	15,250	14,750	30,000	80,000
6268-601	Miscellaneous /Regional Water Treatment	0	78,116	0	0	0	0	0	0
6272-000	Lab Tests	9,068	9,800	20,716	29,200	9,738	19,462	29,200	19,000
6289-000	Credit Card Processing Fees	0	39,574	46,219	34,000	23,725	10,275	34,000	50,000



Water Fund Detail Budget

TOWN OF WINDSOR		ACTUAL - PROJECTED							
ACCT NO	ACCOUNT NAME	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	Thru JUNE 2019	JUL-DEC 2019	2019 PROJ.	2020 BUDGET
	<i>Operating & Maintenance Total</i>	2,934,001	3,052,862	3,208,094	3,223,830	1,161,149	2,062,681	3,223,830	3,430,013
7010-000	Fleet Transfer	69,215	41,548	36,542	42,114	21,057	21,057	42,114	44,987
7011-000	Information Tech Transfer	28,316	24,015	24,682	18,511	9,255	9,256	18,511	37,187
7302-000	Administration Exp Transfer/Gen Fund	416,028	468,533	554,841	638,711	319,356	319,355	638,711	657,872
7377-000	Transfer to Water/NP Fund	0	0	199,869	199,869	99,935	99,934	199,869	199,869
7810-000	Fleet Capital Contribution	0	0	0	23,000	11,500	11,500	23,000	0
7811-000	IT Capital Contribution	0	0	0	1,500	750	750	1,500	0
	<i>Interfund Loans & Transfers Total</i>	513,559	534,096	815,934	923,705	461,853	461,852	923,705	939,915
8420-000	Building/Structures	0	0	0	0	0	0	0	0
8420-910	Building/PW Maint Facility	0	1,461,707	0	0	0	0	0	0
8440-000	Machinery/Equipment	24,538	0	0	0	0	0	0	69,500
8456-000	System Improvements	0	128,736	0	75,000	0	75,000	75,000	90,000
8457-000	Replacement Lines	674,147	16,660	867,767	551,000	62	550,938	551,000	550,000
	<i>Capital Outlay Total</i>	698,685	1,607,103	867,767	626,000	62	625,938	626,000	709,500
WATER FUND O&M EXPENDITURES TOTAL		4,286,407	5,384,828	5,105,772	5,180,675	1,772,453	3,312,605	5,085,058	5,497,849
BEGINNING O&M FUND BALANCE		8,770,435	9,719,068	9,422,543	8,383,025	0	0	9,788,708	9,506,664
REVENUE Available Resources		5,235,040	5,088,304	5,471,937	4,803,014	2,579,424	2,223,591	4,803,014	5,833,047
EXPENDITURES		4,286,407	5,384,828	5,105,772	5,180,675	1,772,453	3,312,605	5,085,058	5,497,849
ENDING O&M FUND BALANCE		9,719,068	9,422,543	9,788,708	8,005,364	806,971	(1,089,014)	9,506,664	9,841,862
O&M EXPENDITURES BY CATEGORY									
	Personal Services Total	140,162	190,767	213,977	407,140	149,389	162,134	311,523	418,421
	Operating & Maintenance Total	2,934,001	3,052,862	3,208,094	3,223,830	1,161,149	2,062,681	3,223,830	3,430,013
	Debt Service & Transfers	513,559	534,096	815,934	923,705	461,853	461,852	923,705	939,915
	Capital Outlay Total	698,685	1,607,103	867,767	626,000	62	625,938	626,000	709,500
TOTAL EXPENDITURES		4,286,407	5,384,828	5,105,772	4,980,806	1,772,453	3,312,605	5,085,058	5,497,849



Water Fund Detail Budget

TOWN OF WINDSOR		ACTUAL - PROJECTED							
ACCT NO	ACCOUNT NAME	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	Thru JUNE 2019	JUL-DEC 2019	2019 PROJ.	2020 BUDGET
DEPARTMENT SUMMARY									
	Water System	4,286,407	5,384,828	5,105,772	5,180,675	1,772,453	3,312,605	5,085,058	5,497,849
WATER PLANT INVESTMENT FEES REVENUES									
4001-000	<i>Beginning Fund Balance</i>	5,850,685	7,828,340	8,091,747	6,583,547			6,583,547	10,698,761
4334-906	Grant / Water Tank	0	0	0	0	0	0	0	0
4334-910	Grants Public Works Facility	0	174,750	0	0	0	0	0	0
4352-000	Plant Investment Fees	3,401,484	2,335,868	2,276,259	2,490,473	2,397,820	1,752,968	4,150,788	2,319,954
4367-000	Contributions- Developers	690,442	1,117,433	3,494,581	0	0	0	0	0
4374-000	Transfer from Capital Imp Fund	65,833	65,833	65,833	65,833	32,916	32,917	65,833	65,833
WATER PLANT INVEST FEE REVENUES TOTAL		4,157,760	3,693,883	2,342,092	2,556,306	2,430,736	1,785,885	4,216,621	2,385,787
AVAILABLE RESOURCES		10,008,445	11,522,224	10,433,839	9,139,853	2,430,736	1,785,885	10,800,168	13,084,548
WATER PLANT INVESTMENT FEES EXPENDITURES 471									
7377-000	Transfer to Water / NP Fund	151,986	151,986	0	0	0	0	0	0
	<i>Non-Operating Total</i>	151,986	151,986	0	0	0	0	0	0
8410-000	Land/Easement	0	0	22,387	0	0	0	0	0
8420-910	Building/PW Maint Facility	655,713	1,461,707	1,202	0	0	0	0	0
8452-000	Oversize lines	681,963	0	332,122	30,000	0	30,000	30,000	30,000
8453-000	Transmission Mains	690,442	1,688,048	3,494,581	0	71,407	0	71,407	0
8456-000	System Improvements	0	128,736	0	0	0	0	0	0
8457-000	Replacement Lines	0	0	0	0	0	0	0	0
	<i>Capital Outlay Total</i>	2,028,118	3,278,491	3,850,292	30,000	71,407	30,000	101,407	30,000
WATER PLANT INVEST FEE EXPENDITURES TOTAL		2,180,104	3,430,477	3,850,292	30,000	71,407	30,000	101,407	30,000
BEGINNING PLANT INVESTMENT BALANCE		5,850,685	7,828,340	8,091,747	6,583,547	0	0	6,583,547	10,698,761



Water Fund Detail Budget

TOWN OF WINDSOR		ACTUAL - PROJECTED							
ACCT NO	ACCOUNT NAME	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	Thru JUNE 2019	JUL-DEC 2019	2019 PROJ.	2020 BUDGET
REVENUE		4,157,760	3,693,883	2,342,092	2,556,306	2,430,736	1,785,885	4,216,621	2,385,787
Available Resources		10,008,445	11,522,224	10,433,839	9,139,853	2,430,736	1,785,885	10,800,168	13,084,548
EXPENDITURES		2,180,104	3,430,477	3,850,292	30,000	71,407	30,000	101,407	30,000
ENDING PLANT INVESTMENT BALANCE		7,828,340	8,091,747	6,583,547	9,109,853	2,359,329	1,755,885	10,698,761	13,054,548
WATER PLANT INVESTMENT FEES REVENUES - NISP									
4001-000	<i>Beginning Fund Balance</i>	(167,475)	(162,675)	(338,300)	(338,300)	(883,675)	(1,626,175)	(338,300)	(883,675)
4352-909	Plant Investment Fees	293,550	154,375	0	197,125	0	197,125	197,125	173,033
WATER PLANT INVEST FEE - NISP REVENUES TOTAL		293,550	154,375	0	197,125	0	197,125	197,125	173,033
AVAILABLE RESOURCES		126,075	(8,300)	(338,300)	(141,175)	(883,675)	(1,429,050)	(141,175)	(710,642)
WATER PLANT INVESTMENT FEES EXPENDITURES 471 - NISP									
8456-909	System Improvements	288,750	330,000	0	742,500	742,500	0	742,500	2,425,000
	<i>Capital Outlay Total</i>	288,750	330,000	0	742,500	742,500	0	742,500	2,425,000
WATER PLANT INVEST FEE - NISP EXPENDITURES TOTAL		288,750	330,000	0	742,500	742,500	0	742,500	2,425,000
BEGINNING PLANT INVESTMENT BALANCE NISP		(167,475)	(162,675)	(338,300)	(338,300)	(883,675)	(1,626,175)	(338,300)	(883,675)
REVENUE		293,550	154,375	0	197,125	0	197,125	197,125	173,033
Available Resources		126,075	(8,300)	(338,300)	(141,175)	(883,675)	(1,429,050)	(141,175)	(710,642)
EXPENDITURES		288,750	330,000	0	742,500	742,500	0	742,500	2,425,000
ENDING PLANT INVESTMENT BALANCE NISP		(162,675)	(338,300)	(338,300)	(883,675)	(1,626,175)	(1,429,050)	(883,675)	(3,135,642)



Water Fund Detail Budget

TOWN OF WINDSOR		ACTUAL - PROJECTED							
ACCT NO	ACCOUNT NAME	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL - Thru JUNE 2019	PROJECTED JUL-DEC 2019	2019 PROJ.	2020 BUDGET
DEVELOPMENT RAW WATER REVENUE									
4001-000	<i>Beginning Fund Balance</i>	6,702	370,874	1,134,953	2,287,724	0		2,012,850	1,305,661
4353-000	Development Raw Water	8,055,402	1,477,978	3,620,516	1,860,384	1,660,439	199,945	1,860,384	1,674,019
4364-000	Interest Income	0	0	0	0	0	0	0	0
DEVELOPMENT RAW WATER REVENUES TOTAL		8,055,402	1,477,978	3,620,516	1,860,384	1,660,439	199,945	1,860,384	1,674,019
AVAILABLE RESOURCES		8,062,104	1,848,853	4,755,469	4,148,108	1,660,439	199,945	3,873,234	2,979,680
DEVELOPMENT RAW WATER EXPENDITURES									
8411-000	Water Shares	7,691,230	713,900	2,742,619	4,148,108	554,500	2,013,073	2,567,573	0
	<i>Capital Outlay Total</i>	7,691,230	713,900	2,742,619	4,148,108	554,500	2,013,073	2,567,573	0
DEVELOPMENT RAW WATER EXPENDITURES TOTAL		7,691,230	713,900	2,742,619	4,148,108	554,500	2,013,073	2,567,573	0
BEG RAW WATER BAL		6,702	370,874	1,134,953	2,287,724	0	0	2,012,850	1,305,661
REVENUE Available Resources		8,055,402	1,477,978	3,620,516	1,860,384	1,660,439	199,945	1,860,384	1,674,019
EXPENDITURES		7,691,230	713,900	2,742,619	4,148,108	554,500	2,013,073	2,567,573	0
END RAW WATER BAL		370,874	1,134,953	2,012,850	0	1,105,939	(1,813,128)	1,305,661	2,979,680
WATER EXPENDITURE BY CATEGORY									
Personnel		140,162	190,767	213,977	407,140	149,389	162,134	311,523	418,421
Operation & Maintenance		2,934,001	3,052,862	3,208,094	3,223,830	1,161,149	2,062,681	3,223,830	3,430,013
Capital Outlay		10,706,784	5,929,494	7,460,678	5,546,608	1,368,469	2,669,011	4,037,480	3,164,500
Debt Service & Transfers		665,545	686,082	815,934	923,705	461,853	461,852	923,705	939,915
TOTAL EXPENDITURES		14,446,492	9,859,205	11,698,683	10,101,284	3,140,860	5,355,678	8,496,538	7,952,849



Water Fund Detail Budget

TOWN OF WINDSOR		ACTUAL - PROJECTED							
ACCT NO	ACCOUNT NAME	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	Thru JUNE 2019	JUL-DEC 2019	2019 PROJ.	2020 BUDGET
NON-POTABLE WATER REVENUE									
4001-000	<i>Beginning Fund Balance</i>	1,669,207	(399,940)	(838,078)	(1,386,035)			(783,296)	(1,493,312)
4334-484	Grant / Rip Rap	0	0	0	0	0	0	0	0
4336-485	Loan Proceeds / Kyger	0	1,254,730	0	0	0	0	0	0
4357-484	Water Rental	44,716	99,993	32,989	48,156	23,314	24,842	48,156	0
4361-484	Gas Drilling Royalties	284,191	58,855	212,645	50,000	178,767	(128,767)	50,000	186,752
4368-328	Miscellaneous Income/BROE farm	0	0	21,264	9,375	0	9,375	9,375	10,632
4375-000	Transfer from Park Imprvmt Fund	0	919,824	0	0	0	0	0	0
4376-000	Transfer from Water Fund Plant Investment	151,986	151,986	199,869	199,869	99,935	99,934	199,869	199,869
4378-000	Transfer from Storm Drain to N-Pot	151,986	151,986	199,869	199,869	99,935	99,934	199,869	0
4394-000	FRE Augmentation	0	(100,000)	0	0	0	0	0	0
NON-POTABLE WATER/KERN RESERVOIR REVENUES TOTAL		632,880	2,537,374	666,636	507,269	401,951	105,318	507,269	397,253
AVAILABLE RESOURCES		2,302,087	2,137,434	(171,442)	(878,766)	401,951	105,318	(276,026)	(1,096,059)
NON-POTABLE WATER EXPENDITURES									
NON-POTABLE WATER SYSTEM - 484									
6240-000	Equipment Repairs	9,369	4,382	1,263	2,500	0	2,500	2,500	6,000
6240-605	Equipment Repairs/Kern	0	3,461	5,506	4,500	7,209	0	7,209	8,500
6244-000	Assessments	125	0	4	2,000	480	1,520	2,000	2,000
6246-000	Liability Insurance	2,288	2,154	2,154	2,068	398	1,670	2,068	2,068
6253-000	Contract Services	107,976	114,196	70,175	85,000	0	85,000	85,000	105,000
6253-485	Contract Services / Kyger	0	0	30,789	12,000	8,496	3,504	12,000	17,000
6253-605	Contract Services / Kern	47,105	40,101	70,799	54,400	26,170	28,230	54,400	98,600
6260-000	Utilities	3,381	10,465	6,901	8,096	4,117	3,979	8,096	8,414
6262-605	Utilities / Kern	321	619	437	796	272	524	796	850
6267-485	Study Review/Consultant-Kyger	11,898	0	0	0	0	0	0	0
6277-485	Loan Admin Fee Expense	0	45,000	0	0	0	0	0	0
<i>Operating & Maintenance Total</i>		182,464	220,378	188,028	171,360	47,142	126,927	174,069	248,432



Water Fund Detail Budget

TOWN OF WINDSOR		ACTUAL - PROJECTED							
ACCT NO	ACCOUNT NAME	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	Thru JUNE 2019	JUL-DEC 2019	2019 PROJ.	2020 BUDGET
7306-000	Transfer to General Fund	10,000	10,000	30,000	35,000	17,500	17,500	35,000	36,350
7306-485	Transfer to General Fund / Kern	0	0	10,000	10,000	5,000	5,000	10,000	10,000
7321-000	Bond Interest Expense/Kern Reservoir	179,811	35,335	104,466	94,588	45,002	49,586	94,588	84,625
7321-485	Bond Interest Expense/Kyger Reservoir	0	198,640	124,988	120,217	120,217	(0)	120,217	115,314
7350-000	Bond Principal Expense/Kern Reservoir	124,161	184,633	567	305,150	154,867	150,283	305,150	315,113
7350-485	Bond Principal Expense/Kyger Reservoir	0	0	0	178,262	178,262	(0)	178,262	183,164
7363-485	Debt Issuance Cost Kyger	45,000	0	0	0	0	0	0	0
	<i>Loans & Transfers Total</i>	358,972	428,609	270,020	743,217	520,848	222,369	743,217	744,567
8410-000	Land	493	0	0	0	0	0	0	0
8440-000	Machinery/Equipment	0	0	21,775	0	0	0	0	0
8456-000	Systems Improvements	94,383	5,546	0	0	0	0	0	50,000
8456-485	System Improve / Kyger	2,065,715	481,334	13,424	0	0	0	0	0
8456-605	System Improve / Kern	0	0	118,607	0	0	0	0	0
8494-000	Non-Potable Water Shares	0	1,839,645	0	0	0	0	0	0
8494-485	Non-Potable Water Shares / Kyger	0	0	0	300,000	0	300,000	300,000	0
	<i>Capital Outlay Total</i>	2,160,591	2,326,525	153,806	300,000	0	300,000	300,000	50,000
NON-POTABLE WATER EXPENDITURES TOTAL		2,702,027	2,975,512	611,854	1,214,577	567,990	649,296	1,217,286	1,042,999
BEG NON-POTABLE WATER BAL		1,669,207	(399,940)	(838,078)	(1,386,035)	0	0	(783,296)	(1,493,312)
REVENUE Available Resources		632,880	2,537,374	666,636	507,269	401,951	105,318	507,269	397,253
EXPENDITURES		2,702,027	2,975,512	611,854	1,214,577	567,990	649,296	1,217,286	1,042,999
END NON-POTABLE BAL		(399,940)	(838,078)	(783,296)	(2,093,342)	(166,039)	(543,977)	(1,493,312)	(2,139,057)
NON-POTABLE EXPENDITURE BY CATEGORY									
Operation & Maintenance		182,464	220,378	188,028	171,360	47,142	126,927	174,069	248,432
Debt Service & Transfers		358,972	428,609	270,020	743,217	520,848	222,369	743,217	744,567
Capital Outlay		2,160,591	2,326,525	153,806	300,000	0	300,000	300,000	50,000
TOTAL EXPENDITURES		2,702,027	2,975,512	611,854	1,214,577	567,990	649,296	1,217,286	1,042,999



Sewer Fund Detail Budget

TOWN OF WINDSOR		ACTUAL - PROJECTED							
ACCT NO	ACCOUNT NAME	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	Thru JUNE 2019	JUL-DEC 2019	2019 PROJ.	2020 BUDGET
SEWER FUND OPERATING & MAINTENANCE REVENUE - 07									
4001-000	<i>Beginning Fund Balance</i>	4,593,033	4,220,484	2,571,662	2,330,344			2,588,454	2,410,407
4351-000	Utility Sales	2,053,558	2,172,479	2,209,330	2,130,920	1,175,338	955,582	2,130,920	2,260,847
4334-000	Grants	0	0	0	0	0	0	0	0
4334-910	Grants Public Works Facility	25,500	174,750	0	0	0	0	0	0
4364-000	Interest Income	3,028	538	26,909	4,167	17,352	0	17,352	210,290
4368-000	Miscellaneous Revenue	0	11,114	1,050	0	61	(61)	0	4,055
4361-000	Gas & Oil Drilling Royalties	494	454	129,100	0	0	0	0	43,349
SEWER FUND O&M									
TOTAL REVENUE		2,082,580	2,359,335	2,366,389	2,135,087	1,192,751	955,521	2,148,272	2,518,541
AVAILABLE RESOURCES		6,675,613	6,579,819	4,938,051	4,465,431	1,192,751		4,736,726	4,928,948
SEWER FUND OPERATING & MAINTENANCE EXPENDITURES - 07									
SEWER SYSTEM - 481									
5111-000	Wages / Full Time	143,015	122,511	118,686	158,626	72,035	72,035	144,070	159,259
5121-000	Wages / Over Time	8,669	6,320	2,583	5,000	2,378	2,622	5,000	5,000
5122-000	On Call Time	6,657	3,333	1,055	9,403	3,254	6,149	9,403	11,250
5114-000	Merit Pay	0	0	0	9,529	0	0	0	0
5126-000	Short Term Disability	0	0	85	223	131	131	262	422
5127-000	Long Term Disability	596	591	492	665	304	304	608	741
5128-000	Vision Insurance	305	379	215	484	158	158	317	435
5130-000	FICA-Med	2,142	1,960	1,685	2,647	1,088	1,088	2,176	2,309
5131-000	FICA	9,161	8,382	7,203	11,319	4,652	4,652	9,305	9,874
5132-000	Medical Insurance	35,635	37,745	23,764	48,344	16,652	16,652	33,305	39,903
5133-000	Employee Retirement	8,067	7,757	4,724	5,065	1,672	1,672	3,345	9,556
5134-000	Unemployment Insurance	388	422	359	548	235	235	470	478
5135-000	Workers Compensation Insurance	2,838	2,881	3,799	2,465	2,527	0	2,527	3,695
5136-000	Dental Insurance	2,361	2,631	1,548	3,540	1,135	1,135	2,271	3,110
5137-000	Staff Development	1,086	760	575	2,175	0	2,175	2,175	1,550
5138-000	Life Insurance	326	323	268	316	169	169	337	401
5141-000	Uniform/Clothing Allowance	380	622	690	1,000	403	597	1,000	800
5144-000	Employee Assistance Administration	55	94	81	117	58	58	117	137
	<i>Personal Services Total</i>	221,682	196,714	167,812	261,466	106,852	109,833	216,686	248,920
6210-000	Office Supplies	326	100	241	150	141	9	150	200
6216-000	Reference Books/Materials	0	0	0	100	0	100	100	100
6217-000	Dues/Fees/Subscriptions	38	0	77	100	0	100	100	100
6218-000	Small Equipment Items	6,022	3,793	3,596	8,500	1,256	7,244	8,500	6,300



Sewer Fund Detail Budget

TOWN OF WINDSOR		ACTUAL - PROJECTED							
ACCT NO	ACCOUNT NAME	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	Thru JUNE 2019	JUL-DEC 2019	2019 PROJ.	2020 BUDGET
6237-000	Lines Repair/Maintenance.	54,376	2,467	17,125	12,000	707	11,293	12,000	15,000
6245-000	Travel/Mileage	0	0	0	0	2,327	0	2,327	0
6246-000	Liability Insurance	17,002	16,629	25,216	23,232	20,835	2,398	23,232	25,388
6249-000	Leases/Rentals	0	0	0	500	0	500	500	500
6253-000	Contract Services	10,473	23,068	27,340	27,400	6,136	21,264	27,400	24,900
6260-000	Utilities	6,672	8,812	10,291	9,800	3,963	5,837	9,800	9,800
6261-000	Telephone Services	6,953	4,252	4,070	5,508	2,275	3,233	5,508	5,610
6263-000	Postage	13,288	12,439	12,885	13,500	5,488	8,012	13,500	13,500
6264-000	Printing/Binding	7,546	7,461	7,998	8,000	3,236	4,764	8,000	8,000
6267-000	Study Review/Consultant	0	0	0	30,000	0	30,000	30,000	30,000
6271-000	Lift Station Repair/Rehab	39,212	18,745	6,606	6,150	3,513	2,637	6,150	6,500
6289-000	Credit Card Processing Fees	0	19,787	23,109	0	11,862	11,862	23,725	24,000
	<i>Operating & Maintenance Total</i>	161,908	117,552	138,553	144,940	61,739	109,253	170,992	169,898
7010-000	Fleet Transfer	63,207	43,445	46,925	51,567	25,783	25,784	51,567	24,069
7302-000	Administration Exp Transfer/Gen Fund	239,998	275,104	294,133	482,442	241,221	241,221	482,442	496,915
7810-000	Fleet Capital Contribution	0	0	0	15,000	7,500	7,500	15,000	45,000
7811-000	IT Capital Contribution / Transfer	0	0	0	1,500	750	750	1,500	15,833
	<i>Interfund Loans & Transfers Total</i>	303,205	318,549	341,058	550,509	275,254	275,255	550,509	581,817
8420-910	Building/PW Maint Facility	539,778	1,462,457	1,202	0	0	0	0	0
8440-000	Machinery & Equipment	281,708	682,289	517,347	0	0	0	0	0
8453-000	Transmission Mains / N. Extension	0	0	0	0	9,264	0	9,264	0
8456-000	System Improvements	15,048	129,108	22,503	0	0	0	0	0
8457-000	Replacement Lines	31,400	78,065	0	128,670	0	128,670	128,670	131,860
	<i>Capital Outlay Total</i>	867,935	2,351,919	541,051	128,670	9,264	128,670	137,934	131,860
SEWER SYSTEM O&M									
EXPENDITURES TOTAL		1,554,729	2,984,734	1,188,474	1,085,585	453,109	623,012	1,076,121	1,132,495
DISPOSAL PLANT - 482									
5111-000	Wages / Full Time	148,430	137,379	137,047	135,535	76,259	76,259	152,518	201,760
5121-000	Wages / Over Time	564	767	1,062	1,500	388	1,112	1,500	1,500
5122-000	On Call Time	971	2,688	3,244	3,500	2,704	796	3,500	3,500
5114-000	Merit Pay	0	0	0	9,487	0	0	0	0
5127-000	Long Term Disability	566	611	634	630	340	340	679	1,055
5128-000	Vision Insurance	213	171	188	172	95	95	189	390
5130-000	FICA-Med	1,893	1,950	2,010	2,175	1,143	1,143	2,285	2,926
5131-000	FICA	8,092	8,340	8,593	9,301	4,886	4,886	9,772	12,509
5132-000	Medical Insurance	19,366	22,070	21,543	23,025	11,855	11,855	23,710	42,725
5133-000	Employee Retirement	7,821	7,920	8,127	8,701	4,576	4,576	9,151	12,106
5134-000	Unemployment Insurance	408	413	423	450	240	240	480	605



Sewer Fund Detail Budget

<i>TOWN OF WINDSOR</i>		ACTUAL - PROJECTED							
ACCT NO	ACCOUNT NAME	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	Thru JUNE 2019	JUL-DEC 2019	2019 PROJ.	2020 BUDGET
5135-000	Workers Compensation Insurance	3,122	2,961	2,800	2,106	2,159	0	2,159	4,681
5136-000	Dental Insurance	1,007	1,195	1,279	1,295	691	691	1,382	2,840
5137-000	Staff Development	1,673	878	900	1,500	200	1,300	1,500	2,250
5138-000	Life Insurance	308	332	347	344	194	194	388	509
5141-000	Uniform/Clothing Allowance	789	743	671	800	110	690	800	1,200
5144-000	Employee Assistance Administration	78	78	78	78	39	39	78	117
	<i>Personal Services Total</i>	195,300	188,494	188,945	200,601	105,877	104,214	210,092	290,673
6210-000	Office Supplies	363	208	286	700	240	460	700	750
6213-000	Public Relations	0	0	0	100	0	100	100	100
6216-000	Reference Books/Materials	0	0	110	250	0	250	250	250
6217-000	Dues/Fees/Subscriptions	11,686	14,253	14,970	15,870	8,338	7,532	15,870	4,400
6217-370	State & Regulatory Fees	0	0	0	0	0	0	0	13,775
6218-000	Small Equipment Items	6,369	5,349	2,522	7,300	1,026	6,274	7,300	30,596
6219-000	Special Equipment	901	1,164	1,468	1,750	498	1,252	1,750	2,000
6222-000	Chemicals	1,117	9,358	69,384	83,500	26,388	57,112	83,500	93,000
6224-000	Trash Services	474	480	440	500	280	220	500	550
6232-000	Building Repairs/Maintenance.	1,037	4,117	6,230	3,500	1,265	2,235	3,500	3,750
6233-000	Sewer Plant Repair/Maintenance.	325,756	461,620	386,334	400,000	1,000	399,000	400,000	450,000
6240-000	Equipment Repairs	18,581	42,983	93,291	99,700	10,640	89,060	99,700	62,500
6246-000	Liability Insurance	11,195	11,349	13,956	15,856	14,220	1,636	15,856	17,328
6249-000	Leases/Rentals	99	67	0	300	1,302	(1,002)	300	2,000
6253-000	Contract Services	1,731	8,028	369	8,000	0	8,000	8,000	8,000
6256-000	Publishing/Recording	60	68	0	150	0	150	150	200
6260-000	Utilities	198,256	215,368	260,092	230,000	105,056	124,944	230,000	230,000
6261-000	Telephone Services	3,901	4,628	4,653	4,550	2,291	2,259	4,550	5,310
6267-000	Study Review/Consultant	0	0	47,736	30,000	11,753	18,248	30,000	50,000
6272-000	Lab Tests	21,984	19,589	24,350	20,000	7,358	12,642	20,000	21,000
	<i>Operating & Maintenance Total</i>	603,510	798,630	926,189	922,026	191,654	730,372	922,026	995,509
7010-000	Fleet Transfer	32,848	17,038	21,307	30,199	15,099	15,100	30,199	32,934
7011-000	Information Tech Transfer	25,349	19,261	24,682	7,881	3,941	3,941	7,881	16,041
	<i>Interfund Loans & Transfers Total</i>	58,197	36,299	45,989	38,080	19,040	19,040	38,080	48,975
8433-000	Sewer Plant	0	0	0	32,000	0	32,000	32,000	0
8440-000	Machinery & Equipment	43,392	0	0	48,000	7,695	40,305	48,000	0
	<i>Capital Outlay Total</i>	43,392	0	0	80,000	7,695	72,305	80,000	0



Sewer Fund Detail Budget

<i>TOWN OF WINDSOR</i>		ACTUAL - PROJECTED							
ACCT NO	ACCOUNT NAME	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	Thru JUNE 2019	JUL-DEC 2019	2019 PROJ.	2020 BUDGET
DISPOSAL PLANT O&M									
EXPENDITURES TOTAL		900,400	1,023,424	1,161,123	1,240,708	324,266	925,932	1,250,198	1,335,157
SEWER FUND O&M									
EXPENDITURES TOTAL		2,455,128	4,008,157	2,349,597	2,326,292	777,375	1,548,943	2,326,318	2,467,652
BEG SEWER FUND O&M BALANCE		4,593,033	4,220,484	2,571,662	2,330,344	0	0	2,588,454	2,410,407
REVENUES		2,082,580	2,359,335	2,366,389	2,135,087	1,192,751	955,521	2,148,272	2,518,541
AVAILABLE RESOURCES		6,675,613	6,579,819	4,938,051	4,465,431	1,192,751	955,521	4,736,726	4,928,948
EXPENDITURES		2,455,128	4,008,157	2,349,597	2,326,292	777,375	1,548,943	2,326,318	2,467,652
END SEWER FUND O&M BALANCE		4,220,484	2,571,662	2,588,454	2,139,139	415,376	(593,423)	2,410,407	2,461,296
EXPENDITURES BY CATEGORY									
	Personal Services Total	416,982	385,208	356,756	462,067	212,730	214,048	426,777	539,593
	System Operating & Maintenance Total	765,418	916,183	1,064,742	1,066,966	253,392	839,626	1,093,018	1,165,407
	Debt Service & Transfers	361,402	354,848	387,047	588,589	294,294	294,295	588,589	630,792
	Capital Outlay Total	911,327	2,351,919	541,051	208,670	16,959	200,975	217,934	131,860
	TOTAL EXPENDITURES	2,455,128	4,008,157	2,349,597	2,326,292	777,375	1,548,943	2,326,318	2,467,652
DEPARTMENT SUMMARY									
	Sewer System	1,554,729	2,984,734	1,188,474	1,085,585	453,109	623,012	1,076,121	1,132,495
	Sewer Plant	900,400	1,023,424	1,161,123	1,240,708	324,266	925,932	1,250,198	1,335,157
	SUMMARY TOTAL	2,455,128	4,008,157	2,349,597	2,326,292	777,375	1,548,943	2,326,318	2,467,652
SEWER PLANT INVESTMENT FEES REVENUES - 07									
4001-000	<i>Beginning Fund Balance</i>	4,730,823	6,498,908	6,853,490	8,796,429			8,796,429	10,662,794
4334-000	Grants	505,792	0	0	0	0	0	0	0
4334-910	Grants Public Works Facility	0	174,750	0	0	0	0	0	0
4340-701	Cost Sharing Revenue	0	500,000	500,000	0	0	0	0	0
4352-000	Plant Investment Fees	2,724,292	1,857,900	1,672,374	1,932,456	1,855,419	1,236,946	3,092,365	2,070,414
4364-007	PI Interest Income	5,156	9,296	0	7,096	0	7,096	7,096	0
4367-000	Contributions- Developers	265,515	978,980	4,139,912	0	0	0	0	0
SEWER INVESTMENT FEE									
REVENUE TOTAL		3,500,755	3,520,926	6,312,286	1,939,552	1,855,419	1,244,042	3,099,461	2,070,414



Sewer Fund Detail Budget

TOWN OF WINDSOR		ACTUAL - PROJECTED							
ACCT NO	ACCOUNT NAME	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	Thru JUNE 2019	JUL-DEC 2019	2019 PROJ.	2020 BUDGET
	AVAILABLE RESOURCES	8,231,578	10,019,834	13,165,776	10,735,981	1,855,419	1,244,042	11,895,889	12,733,208
PLANT INVESTMENT FEES EXPENDITURES - 07									
7324-000	Interest Expense/Revolve Loan (482)	42,510	40,864	37,914	34,436	18,301	16,135	34,436	34,436
7354-000	Principal Expense/Revolve Loan (482)	190,320	190,320	190,320	196,268	98,134	98,134	196,268	196,268
	<i>Interfund Loans & Transfers Total</i>	232,830	231,184	228,234	230,703	116,435	114,268	230,703	230,703
8420-910	Building/PW Maint Facility (481)	612,561	1,462,457	1,202	0	0	0	0	0
8433-000	Sewer Plant Improvements (482)	98,035	364,614	0	0	0	0	0	900,000
8433-907	Sewer Plant Improvements (482)	437,387	0	0	0	0	0	0	0
8440-000	Machinery/Equipment (482)	0	0	0	652,392	0	652,392	652,392	0
8453-701	Transmission Mains (481)	265,515	978,980	4,139,912	0	0	0	0	255,628
8452-000	Oversize Lines (481)	86,342	0	0	350,000	0	350,000	350,000	1,000,000
8456-000	System Improvements (481)	0	129,108	0	0	0	0	0	0
	<i>Capital Outlay Total</i>	1,499,840	2,935,160	4,141,114	1,002,392	0	1,002,392	1,002,392	2,155,628
SEWER INVEST FEE EXPENDITURES TOTAL		1,732,671	3,166,344	4,369,347	1,233,095	116,435	1,116,660	1,233,095	2,386,331
BEGINNING PLANT INVESTMENT BALANCE		4,730,823	6,498,908	6,853,490	7,827,803	0	0	8,796,429	10,662,794
REVENUE Available Resources		3,500,755	3,520,926	6,312,286	1,939,552	1,855,419	1,244,042	3,099,461	2,070,414
EXPENDITURES		1,732,671	3,166,344	4,369,347	1,233,095	116,435	1,116,660	1,233,095	2,386,331
ENDING PLANT INVESTMENT BALANCE		6,498,908	6,853,490	8,796,429	8,534,260	1,738,984	127,382	10,662,794	10,346,877
EXPENDITURES BY CATEGORY									
Personnel		416,982	385,208	356,756	462,067	212,730	214,048	426,777	539,593
Operation & Maintenance		765,418	916,183	1,064,742	1,066,966	253,392	839,626	1,093,018	1,165,407
Capital Outlay		2,411,167	5,287,079	4,682,165	1,211,062	16,959	1,203,367	1,220,326	2,287,488
Debt Service & Transfers		594,232	586,032	615,280	819,292	410,729	408,563	819,292	861,495
TOTAL EXPENDITURES		4,187,799	7,174,501	6,718,944	3,559,387	893,810	2,665,603	3,559,413	4,853,983

Storm Drainage Fund Detail Budget

TOWN OF WINDSOR		2016	2017	2018	2019	ACTUAL -	PROJECTED	2019	2020
ACCT NO	ACCOUNT NAME	ACTUAL	ACTUAL	ACTUAL	BUDGET	Thru JUNE 2019	JUL-DEC 2019	PROJ.	BUDGET
STORM DRAINAGE O&M REVENUE - 08									
4001-000	<i>Beginning Fund Balance</i>	529,144	645,015	650,400	757,241			882,551	904,750
4334-000	Grants	0	5,300	4,000	0	0	0	0	0
4349-000	Stormwater Service	231,715	248,579	263,322	246,531	138,257	92,171	230,428	289,142
4356-000	Basin User Fee - O&M (21.739%)	0	0	144,723	0	0	0	0	149,288
4361-000	Mosquito Control Service	105,111	113,006	119,478	126,816	63,335	63,335	126,670	135,493
4368-000	Miscellaneous Income	0	0	0	0	1,682	1,682	3,364	19,036
4368-800	Miscellaneous Income - PIF	56,980	127	0	0	0	0	0	0
STORM DRAIN O&M									
TOTAL REVENUE		393,807	367,012	531,523	373,347	203,274	157,188	360,462	592,959
RESOURCES AVAILABLE		922,951	1,012,026	1,181,923	1,130,588	203,274		1,243,014	1,497,709
STORM DRAINAGE O&M EXPENDITURES - 08									
STORM DRAIN SYSTEM - 483									
5111-000	Wages / Full Time	0	0	20,046	67,600	34,736	34,736	69,472	91,907
5112-000	Wages / Part Time	5,191	14,136	0	0	0	0	0	0
5113-000	Wages / Seasonal	0	0	16,099	0	5,921	0	5,921	0
5121-000	Wages / Over Time	0	0	0	500	0	500	500	500
5122-000	On Call Time	0	0	0	0	0	0	0	0
5114-000	Merit Pay	0	0	0	4,732	0	0	0	0
5126-000	Short Term Disability	0	0	49	0	149	149	299	372
5127-000	Long Term Disability	0	0	52	314	159	159	319	427
5128-000	Vision Insurance	0	0	13	54	39	39	77	177
5130-000	FICA-Med	75	205	491	1,056	571	571	1,141	1,333
5131-000	FICA	322	876	2,099	4,516	2,439	2,439	4,879	5,699
5132-000	Medical Insurance	0	0	1,202	7,675	3,955	3,955	7,910	17,332
5133-000	Employee Retirement	0	0	0	1,085	0	0	0	5,515
5134-000	Unemployment Insurance	16	0	103	218	122	122	244	275
5135-000	Workers Compensation Insurance	464	626	658	2,232	2,288	2,288	4,576	4,532
5136-000	Dental Insurance	0	0	72	432	232	232	464	1,193
5137-000	Staff Development	611	0	63	1,225	0	0	0	1,925
5138-000	Life Insurance	0	0	29	114	88	88	175	232
5141-000	Clothing Allowance	177	0	0	400	0	0	0	400
5144-000	Employee Assistance Administration	0	0	0	39	3	3	6	59
	<i>Personal Services Total</i>	6,857	15,843	40,975	92,192	50,702	45,281	95,983	131,878
6210-000	Office Supplies	273	56	24	150	0	150	150	250
6213-000	Public Relations	0	0	0	5,000	834	4,166	5,000	3,000
6217-000	Dues/Fees/Subscriptions	187	2,380	1,630	1,053	728	325	1,053	2,113

Storm Drainage Fund Detail Budget

<i>TOWN OF WINDSOR</i>		2016	2017	2018	2019	ACTUAL -	PROJECTED	2019	2020
ACCT NO	ACCOUNT NAME	ACTUAL	ACTUAL	ACTUAL	BUDGET	Thru JUNE 2019	JUL-DEC 2019	PROJ.	BUDGET
6218-000	Small Equipment Items	214	1,369	1,806	3,000	732	2,268	3,000	5,196
6237-000	Lines Maintenance	31,880	37,951	61,178	35,000	440	34,560	35,000	40,000
6240-000	Equipment Repairs	2,070	0	2,290	3,000	1,855	1,145	3,000	3,000
6246-000	Liability Insurance	12,499	12,671	14,465	17,703	15,876	1,827	17,703	19,346
6253-000	Contract Service	91,641	92,380	93,612	96,832	50,293	46,539	96,832	25,400
6253-000	Contract Service - Mosquito Control	0	0	0	0	0	0	0	91,432
6263-000	Postage	11,798	12,217	12,844	14,500	5,479	9,021	14,500	14,500
6264-000	Printing/Binding	6,959	7,461	8,752	8,200	3,236	4,964	8,200	8,200
6267-000	Study/Review/Analysis/Consulting	68,658	135,710	14,240	0	998	-998	0	0
6289-000	Credit Card Processing Fees	0	6,596	7,703	7,000	3,954	3,046	7,000	8,000
	<i>Operating & Maintenance Total</i>	226,180	308,790	218,546	191,438	84,424	107,014	191,438	220,437
7010-000	Fleet Transfer	44,899	36,994	39,851	50,844	25,422	25,422	50,844	61,941
7302-000	Administration Exp Transfer/Gen Fund	0	0	0	0	0	0	0	0
	<i>Interfund Loans & Transfers Total</i>	44,899	36,994	39,851	50,844	25,422	25,422	50,844	61,941
STORM DRAINAGE O&M EXPENDITURES TOTAL		277,936	361,627	299,371	334,474	160,547	177,717	338,264	414,256
BEG STORM DRAINAGE O&M FUND BALANCE		529,144	645,015	650,400	757,241	0	0	882,551	904,750
REVENUE		393,807	367,012	531,523	373,347	203,274	157,188	360,462	592,959
Available Resources		922,951	1,012,026	1,181,923	1,130,588	203,274	157,188	1,243,014	1,497,709
EXPENDITURES		277,936	361,627	299,371	334,474	160,547	177,717	338,264	414,256
END STORM DRAINAGE O&M FUND BALANCE		645,015	650,400	882,551	796,114	42,727	(20,528)	904,750	1,083,453
EXPENDITURES BY CATEGORY									
	Personnel Services Total	6,857	15,843	40,975	92,192	50,702	45,281	95,983	131,878
	System Operating & Maintenance. Total	226,180	308,790	218,546	191,438	84,424	107,014	191,438	220,437
	Debt Service & Transfers	44,899	36,994	39,851	50,844	25,422	25,422	50,844	61,941
	Capital Outlay Total	0	0	0	0	0	0	0	0
	TOTAL EXPENDITURES	277,936	361,627	299,371	334,474	160,547	177,717	338,264	414,256
DEPARTMENT SUMMARY									
	Storm Drain	277,936	361,627	299,371	334,474	160,547	177,717	338,264	414,256
STORM DRAIN INVESTMENT FEES REVENUE									
4001-000	<i>Beginning PI Fund Balance</i>	2,377,745	351,400	1,054,946	2,077,876	2,658,724	3,653,388	2,077,876	3,576,887
4334-908	Grants / Law Basin FEMA PDM & CDBG	1,707,352	0	0	0	0	0	0	0
4352-000	New Growth Basin Impact Fees	960,151	1,082,060	978,946	1,786,206	1,223,788	815,859	2,039,647	1,124,318

Storm Drainage Fund Detail Budget

<i>TOWN OF WINDSOR</i>		2016	2017	2018	2019	ACTUAL -	PROJECTED	2019	2020
ACCT NO	ACCOUNT NAME	ACTUAL	ACTUAL	ACTUAL	BUDGET	Thru JUNE 2019	JUL-DEC 2019	PROJ.	BUDGET
4364-000	Storm Drain Invest Interest Income	2,593	4,783	8,847	5,102	5,713	5,713	11,426	66,193
4356-000	Basin User Fee - Future Development (78.261%)	0	0	521,007	0	0	0	0	537,441
4374-000	Transfer from Capital Improvement Fund	0	0	0	0	0	0	0	0
4367-000	Developer Contributions	290,566	235,768	1,183,064	235,768	0	0	0	0
STORM DRAIN INVESTMENT REVENUES TOTAL		2,960,662	1,322,610	2,691,864	2,027,076	1,229,501	821,572	2,051,073	1,727,952
AVAILABLE RESOURCES		5,338,407	1,674,009	3,746,810	4,161,637	3,888,225	4,474,959	4,128,948	5,304,839
STORM DRAIN INVESTMENT FEES EXPENDITURES									
7321-000	Interest Expense/Capital Imp. Loan	2,357	1,890	1,421	950	475	475	950	476
7350-000	Principal Expense/Capital Imp. Loan	100,024	100,491	100,961	101,432	50,716	50,716	101,432	101,906
7377-000	Transfer to Water/Non-Potable Fund	151,986	151,983	199,869	199,869	99,935	99,934	199,869	0
7810-000	Fleet Capital Contribution	0	0	0	0	0	0	0	22,500
<i>Loans & Transfers Total</i>		<i>254,367</i>	<i>254,364</i>	<i>302,251</i>	<i>302,251</i>	<i>151,126</i>	<i>151,125</i>	<i>302,251</i>	<i>124,882</i>
8410-000	Land	2,500	0	0	0	0	0	0	0
8410-908	Land / Law Basin PDM	0	0	0	0	0	0	0	0
8458-000	Drainage Improvements	1,965,525	333,120	1,366,683	1,143,977	83,711	166,099	249,810	2,568,675
8458-908	Drainage Improvements	2,714,615	31,580	0	0	0	0	0	0
<i>Capital Outlay Total</i>		<i>4,682,640</i>	<i>364,700</i>	<i>1,366,683</i>	<i>1,143,977</i>	<i>83,711</i>	<i>166,099</i>	<i>249,810</i>	<i>2,568,675</i>
STORM DRAIN INVESTMENT EXPENDITURES TOTAL		4,937,007	619,064	1,668,934	1,446,228	234,837	317,224	552,061	2,693,557
BEGINNING STORM DRAIN BAL		2,327,745	351,400	1,054,946	2,077,876	2,658,724	3,653,388	2,077,876	3,576,887
REVENUES		2,960,662	1,322,610	2,691,864	2,027,076	1,229,501	821,572	2,051,073	1,727,952
Available Resources		5,288,407	1,674,009	3,746,810	4,104,952	3,888,225	4,474,959	4,128,948	5,304,839
EXPENDITURES		4,937,007	619,064	1,668,934	1,446,228	234,837	317,224	552,061	2,693,557
ENDING STORM DRAIN BAL		351,400	1,054,946	2,077,876	2,658,724	3,653,388	4,157,735	3,576,887	2,611,283
EXPENDITURES BY CATEGORY									
Personnel		6,857	15,843	40,975	92,192	50,702	45,281	95,983	131,878
Operation & Maintenance		226,180	308,790	218,546	191,438	84,424	107,014	191,438	220,437
Capital Outlay		4,682,640	364,700	1,366,683	1,143,977	83,711	166,099	249,810	2,568,675
Debt Service & Interfund Transfers		299,266	291,358	342,102	353,095	176,548	176,547	353,095	186,823
TOTAL EXPENDITURES		5,214,943	980,690	1,968,306	1,780,702	395,384	494,941	890,325	3,107,813

Fleet Management Fund Detail Budget

TOWN OF WINDSOR		ACTUAL - PROJECTED							
ACCT NO	ACCOUNT NAME	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	Thru JUNE 2019	JUL-DEC 2019	2019 PROJ.	2020 BUDGET
FLEET MANAGEMENT FUND REVENUE - 10									
4001-000	<i>Beginning Fund Balance</i>	400,514	414,000	276,043	331,510			157,381	(69,465)
<u>CAPITAL CONTRIBUTIONS FROM OTHER FUNDS</u>									
4304-000	Contribution from CIF	30,000	244,992	269,500	499,000	249,500	249,500	499,000	907,500
4306-000	Contribution from Water Fund	0	0	0	23,000	11,500	11,500	23,000	0
4307-000	Contribution from Sewer Fund	0	0	0	15,000	7,500	7,500	15,000	45,000
4308-000	Contribution from Drainage Fund	0	0	0	0	0	0	0	22,500
	<i>Sub-Total</i>	30,000	244,992	269,500	537,000	268,500	268,500	537,000	975,000
<u>CHARGES FOR SERVICE</u>									
4421-000	Police Department Lease Transfer	246,235	155,330	190,078	224,271	112,136	112,136	224,271	334,436
4429-000	Street Department Lease Transfer	152,628	89,390	329,666	368,834	184,417	184,417	368,834	137,013
4430-000	Public Works Lease Transfer	34,512	14,750	14,426	15,577	7,788	7,789	15,577	9,452
4431-000	Engineering Lease Transfer	20,487	8,630	22,403	27,039	13,520	13,520	27,039	28,625
4432-000	Cemetery Lease Transfer	13,450	5,546	6,290	8,863	4,431	4,432	8,863	8,243
4450-000	Forestry Lease Transfer	50,415	30,653	28,784	40,260	20,130	20,130	40,260	43,879
4451-000	Recreation Lease Transfer	60,969	29,350	27,737	37,291	18,645	18,646	37,291	41,983
4452-000	Aquatics Lease Transfer	0	0	1,743	1,743	872	872	1,743	1,012
4454-000	Parks Department Lease Transfer	185,244	90,387	144,889	155,690	77,845	77,845	155,690	164,829
4457-000	General Admin. (TH) Lease Transfer	8,241	4,289	13,022	8,788	4,394	4,394	8,788	1,810
4471-000	Water Fund Lease Transfer	69,215	41,548	36,542	42,114	21,057	21,057	42,114	44,987
4481-000	Sewer System Lease Transfer	63,207	43,445	46,925	51,567	25,783	25,784	51,567	24,069
4482-000	Sewer Plant Lease Transfer	32,848	17,038	21,307	30,199	15,099	15,100	30,199	32,934
4483-000	Drainage Lease Transfer	44,899	36,994	39,851	50,844	25,422	25,422	50,844	61,941
4490-000	CRC Lease Transfer	0	0	13,684	18,691	9,345	9,346	18,691	4,255
4497-000	Facility Lease Transfer	6,000	6,000	5,526	11,107	5,553	5,554	11,107	6,411
	<i>Sub-Total</i>	988,350	573,350	942,873	1,092,878	546,438	546,440	1,092,878	945,879
<u>MISCELLANEOUS REVENUE</u>									
4360-000	Insurance Claims	24,849	5,976	128,200	0	0	0	0	0
4368-000	Miscellaneous Revenue	0	600	0	0	135	(135)	0	0
4381-000	Sale of Retired Vehicles	46,887	29,000	223,438	41,000	0	41,000	41,000	74,000
	<i>Sub-Total</i>	71,736	35,576	351,638	41,000	135	40,865	41,000	74,000
FLEET MANAGEMENT REVENUE TOTAL		1,090,085	853,918	1,564,011	1,670,878	815,073	855,805	1,670,878	1,994,879

Fleet Management Fund Detail Budget

TOWN OF WINDSOR		ACTUAL - PROJECTED							
ACCT NO	ACCOUNT NAME	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	Thru JUNE 2019	JUL-DEC 2019	2019 PROJ.	2020 BUDGET
	AVAILABLE RESOURCES	1,490,599	1,267,918	1,840,055	2,002,388	815,073		1,828,259	1,925,414
FLEET MANAGEMENT FUND EXPENDITURES - 10									
FLEET MANAGEMENT - 491									
5111-000	Wages / Full Time	108,983	165,812	172,652	170,248	88,338	88,338	176,676	180,617
5112-000	Wages / Part Time	0	13,338	0	0	0	0	0	0
5113-000	Wages / Seasonal	0	0	14,497	15,870	5,906	9,964	15,870	16,390
5121-000	Wages / Over Time	715	1,368	2,717	4,888	13	4,875	4,888	4,888
5122-000	On Call Time	0	215	426	12,778	457	12,321	12,778	9,450
5114-000	Merit Pay	0	0	0	11,917	0	0	0	0
5126-000	Short Term Disability	277	450	484	490	248	248	496	520
5127-000	Long Term Disability	485	727	783	792	403	403	805	840
5128-000	Vision Insurance	251	259	477	260	239	239	478	479
5130-000	FICA-Med	1,678	2,465	2,614	3,128	1,305	1,305	2,610	2,857
5131-000	FICA	7,177	10,542	11,179	13,374	5,579	5,579	11,158	12,214
5132-000	Medical Insurance	30,845	36,071	49,611	53,007	27,206	27,206	54,413	55,623
5133-000	Employee Retirement	4,007	4,760	10,274	10,930	5,270	5,270	10,540	10,837
5134-000	Unemployment Insurance	361	532	571	647	285	285	570	591
5135-000	Workers Compensation Insurance	3,817	3,533	3,604	2,744	3,748	0	3,748	4,336
5136-000	Dental Insurance	2,208	3,348	4,029	4,094	2,180	2,180	4,360	4,374
5137-000	Staff Development	1,028	2,487	1,951	2,500	1,144	1,356	2,500	2,500
5138-000	Life Insurance	264	395	425	430	220	220	440	455
5141-000	Uniform Allowance	1,180	1,073	1,254	1,300	288	1,012	1,300	1,300
5144-000	Employee Assistance Administration	87	117	117	117	58	58	117	117
	<i>Personal Services Total</i>	163,363	247,492	277,666	309,513	142,887	160,859	303,746	308,388
6210-000	Office Supplies	979	921	798	900	297	603	900	900
6216-000	Reference Books/Materials	498	523	607	500	684	0	684	500
6217-000	Dues/Fees/Subscriptions	696	1,106	726	1,200	46	1,154	1,200	1,200
6218-000	Small Equipment Items	20,907	14,989	10,948	29,000	24,841	4,159	29,000	13,000
6220-000	Fuel /Fluids	95,267	121,524	143,979	131,000	61,874	69,126	131,000	140,390
6231-000	Vehicle Repairs/Maintenance	120,006	111,992	125,711	125,000	67,908	57,092	125,000	131,250
6240-000	Equipment Repairs	20,000	13,019	9,595	10,000	2,223	7,777	10,000	10,000
6246-000	Liability Insurance	0	1,000	1,000	0	1,498	0	1,498	0
6253-000	Contract Service	806	1,494	1,079	3,900	3,717	183	3,900	3,900
6261-000	Telephone	0	660	660	660	330	330	660	660
6276-000	Fuel Facility Repair/Maintenance.	3,086	774	5,520	3,000	726	2,274	3,000	3,000
	<i>Operating & Maintenance Total</i>	262,244	268,003	300,623	305,160	164,143	142,698	306,842	304,800

Fleet Management Fund Detail Budget

<i>TOWN OF WINDSOR</i>		ACTUAL - PROJECTED							
ACCT NO	ACCOUNT NAME	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	Thru JUNE 2019	JUL-DEC 2019	2019 PROJ.	2020 BUDGET
7011-000	Information Tech Transfer	0	0	0	16,273	8,136	0	8,136	32,691
	<i>Interfund Loans & Transfers Total</i>	0	0	0	16,273	8,136	0	8,136	32,691
8432-000	Vehicles	650,993	460,899	1,056,590	1,106,000	510,537	595,463	1,106,000	1,078,000
8440-000	Machinery/Equipment	0	15,481	39,177	173,000	53,152	119,848	173,000	197,000
8499-000	Gain/Loss on Sale of Asset	0	0	8,618	0	0	0	0	0
	<i>Capital Outlay Total</i>	650,993	476,380	1,104,385	1,279,000	563,689	715,311	1,279,000	1,275,000
FLEET MANAGEMENT FUND									
EXPENDITURES TOTAL		1,076,600	991,875	1,682,674	1,909,946	878,855	1,018,869	1,897,724	1,920,879
BEGINNING FUND BALANCE		400,514	414,000	276,043	331,510	0		157,381	-69,465
REVENUE		1,090,085	853,918	1,564,011	1,670,878	815,073	855,805	1,670,878	1,994,879
Available Resources		1,490,599	1,267,918	1,840,055	2,002,388	815,073	855,805	1,828,259	1,925,414
EXPENDITURES		1,076,600	991,875	1,682,674	1,909,946	878,855	1,018,869	1,897,724	1,920,879
ENDING FUND BALANCE		414,000	276,043	157,381	92,442	(63,782)	(163,064)	(69,465)	4,535
EXPENDITURES BY CATEGORY									
	Personal Services Total	163,363	247,492	277,666	309,513	142,887	160,859	303,746	308,388
	Operating & Maintenance	262,244	268,003	300,623	305,160	164,143	142,698	306,842	304,800
	Debt Service & Transfers	0	0	0	16,273	8,136	0	8,136	32,691
	Capital Outlay	650,993	476,380	1,104,385	1,279,000	563,689	715,311	1,279,000	1,275,000
	TOTAL EXPENDITURES	1,076,600	991,875	1,682,674	1,909,946	878,855	1,018,869	1,897,724	1,920,879

Information Technology Fund Detail Budget

TOWN OF WINDSOR		ACTUAL - PROJECTED							
ACCT NO	ACCOUNT NAME	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	Thru JUNE 2019	JUL-DEC 2019	2019 PROJ.	2020 BUDGET
4001-000	Beginning Fund Balance	30,023	(350)	103,380	156,269			33,399	33,356
	<u>CAPITAL CONTRIBUTIONS FROM OTHER FUNDS</u>								
4304-000	Contribution from CIF	282,804	174,996	0	700,500	350,250	350,250	700,500	507,990
4306-000	Contribution from Water Fund	0	0	0	1,500	750	750	1,500	0
4307-000	Contribution from Sewer Fund	0	0	0	1,500	750	750	1,500	0
	<i>Sub-Total</i>	282,804	174,996	0	703,500	351,750	351,750	703,500	507,990
	<u>CHARGES FOR SERVICE</u>								
4410-000	Town Clerk Lease Transfer	112,529	154,404	94,824	155,593	77,796	77,797	155,593	110,704
4411-000	Mayor & Town Board Lease Transfer	37,216	38,275	39,313	7,322	3,661	3,661	7,322	35,838
4413-000	Town Manager Lease Transfer	43,111	45,087	14,261	35,475	17,738	17,738	35,475	36,330
4415-000	Finance Lease Transfer	71,741	108,539	66,842	109,470	54,735	54,735	109,470	78,648
4416-000	Human Resources Transfer	51,342	66,878	154,634	95,320	47,660	47,660	95,320	64,603
4417-000	Communications Transfer	0	0	44,261	79,144	39,572	39,572	79,144	56,362
4418-000	Legal Lease Transfer	28,881	28,631	14,261	27,405	13,703	13,703	27,405	30,914
4419-000	Planning Lease Transfer	46,878	65,401	81,159	138,966	69,483	69,483	138,966	101,478
4420-000	Economic Development Lease Transfer	25,048	31,859	14,261	34,279	17,139	17,140	34,279	34,620
4421-000	Police Department Lease Transfer	145,134	226,250	267,979	388,167	194,084	194,084	388,167	617,507
4429-000	Streets Department Lease Transfer	0	0	0	58,234	29,117	29,117	58,234	116,986
4430-000	Public Works Lease Transfer	82,478	124,551	63,401	61,779	30,890	30,890	61,779	51,798
4431-000	Engineering Lease Transfer	45,513	62,487	39,313	66,091	33,045	33,046	66,091	90,724
4451-000	Recreation Lease Transfer	58,354	73,520	141,028	58,681	29,340	29,341	58,681	96,866
4454-000	Parks Department Lease Transfer	55,388	68,767	92,739	79,449	39,725	39,725	79,449	131,147
4456-000	Cultural Lease Transfer	43,521	50,155	19,271	37,914	18,957	18,957	37,914	62,585
4471-000	Water Fund Lease Transfer	28,316	24,015	24,682	18,511	9,255	9,256	18,511	37,187
4482-000	Sewer Plant Lease Transfer	25,349	19,261	24,682	7,881	3,941	3,941	7,881	15,833
4490-000	CRC Lease Transfer	52,421	78,677	24,282	45,702	22,851	22,851	45,702	75,440
4491-000	Fleet Lease Transfer	0	0	0	16,273	8,136	8,137	16,273	32,691
4493-000	CRC EXP Lease Transfer	0	0	34,303	71,661	35,831	35,831	71,661	118,292
4497-000	Facility Services Lease Transfer	0	0	0	14,035	7,017	7,018	14,035	28,196
	<i>Sub-Total</i>	953,213	1,266,757	1,255,496	1,607,352	803,676	796,659	1,593,317	2,024,749
	<u>MISCELLANEOUS REVENUE</u>								
4348-419	CC Convenience Fee/Planning	0	2,684	0	0	4,747	4,253	9,000	0

Information Technology Fund Detail Budget

TOWN OF WINDSOR									
ACCT NO	ACCOUNT NAME	2016	2017	2018	2019	ACTUAL - PROJECTED		2019	2020
		ACTUAL	ACTUAL	ACTUAL	BUDGET	Thru JUNE 2019	JUL-DEC 2019	PROJ.	BUDGET
4368-000	CC Convenience Fee	0	134,147	4,304	0	0	0	0	0
	<i>Sub-Total</i>	0	136,831	4,304	0	4,747	4,253	9,000	0
INFORMATION TECHNOLOGY REVENUE TOTAL		1,236,017	1,578,584	1,259,800	2,310,852	1,160,173	1,152,662	2,305,817	2,532,739
AVAILABLE RESOURCES		1,266,040	1,578,234	1,363,180	2,467,121	1,160,173	1,152,662	2,339,216	2,566,095
INFORMATION TECHNOLOGY FUND EXPENDITURES - 11									
INFORMATION TECH - 492									
5111-000	Wages - Full Time	270,874	284,518	342,948	514,931	207,120	207,120	414,240	535,772
5112-000	Wages - Part Time	20,278	24,761	27,179	20,000	3,590	16,410	20,000	20,000
5121-000	Wages - Over Time	1,686	105	299	200	37	163	200	200
5122-000	On Call Time	(9,256)	1,815	4,225	9,125	4,064	5,061	9,125	9,125
5114-000	Merit Pay	0	0	0	23,633	0	0	0	0
5126-000	Short Term Disability	481	518	414	671	278	278	556	639
5127-000	Long Term Disability	1,162	1,283	1,517	2,394	884	884	1,769	2,492
5128-000	Vision Insurance	506	616	588	1,111	385	385	770	993
5130-000	FICA-Med	4,184	4,264	5,192	8,234	2,996	2,996	5,992	8,059
5131-000	FICA	17,890	18,232	22,200	35,209	12,811	12,811	25,623	34,458
5132-000	Medical Insurance	54,458	63,017	59,645	115,907	40,364	40,364	80,728	107,366
5133-000	Employee Retirement	12,445	13,177	14,480	21,674	10,593	10,593	21,185	32,146
5134-000	Unemployment Insurance	912	920	1,113	1,704	645	645	1,291	1,668
5135-000	Workers Compensation Insurance	554	467	417	458	471	0	471	711
5136-000	Dental Insurance	3,341	4,434	5,673	9,483	3,737	3,737	7,473	9,212
5137-000	Staff Development	2,196	1,573	1,025	40,000	3,745	36,255	40,000	66,570
5138-000	Life Insurance	629	700	825	1,205	490	490	979	1,350
5144-000	Employee Assistance Administration	175	178	194	311	120	120	240	312
	<i>Personal Services Total</i>	382,516	420,578	487,935	806,251	292,330	338,313	630,643	831,073
6209-000	Employee Relations	0	0	0	0	282	0	282	0
6210-000	Office Supplies	1,631	1,093	2,676	2,000	5,640	1,860	7,500	2,000
6213-000	Public Relations	0	1,343	0	0	0	0	0	0
6217-000	Dues/Fees/Subscriptions	394	2,353	330	500	0	500	500	500
6218-000	Small Equipment Items	12,057	33,151	31,703	105,500	35,416	70,084	105,500	111,000
6240-000	Equipment Repairs/Supplies	19,955	40,313	51,597	64,475	10,843	53,632	64,475	80,100
6245-000	Travel/Mileage	541	141	167	500	97	403	500	9,000
6253-000	Contract & Hosting Services	116,406	171,951	142,085	170,160	51,535	118,625	170,160	200,170
6261-000	Telephone Services	0	0	2,539	0	3,116	(3,116)	0	0
6267-000	Study Review/Consultant	0	7,518	24,503	37,000	645	36,355	37,000	15,000
6285-000	Software Maintenance Contracts	279,502	229,923	237,219	312,745	368,209	0	368,209	521,088

Information Technology Fund Detail Budget

TOWN OF WINDSOR									
ACCT NO	ACCOUNT NAME	2016	2017	2018	2019	ACTUAL - PROJECTED		2019	2020
		ACTUAL	ACTUAL	ACTUAL	BUDGET	Thru JUNE 2019	JUL-DEC 2019	PROJ.	BUDGET
6286-000	Computer Hardware	34,799	60,509	95,079	155,000	136,855	18,145	155,000	160,200
6287-000	Licenses/Subs/Cert Fees/New Software	33,775	113,264	141,599	179,290	45,587	133,703	179,290	172,550
6288-000	Copier Lease Payments	34,499	38,443	42,591	40,000	17,198	22,802	40,000	50,000
6289-000	Credit Card Processing Fees	97,166	134,147	0	0	0	0	0	0
	<i>Operating & Maintenance Total</i>	630,725	834,148	772,088	1,067,170	675,424	452,992	1,128,416	1,321,608
8440-000	Machinery/Equipment	238,082	202,956	53,281	525,500	17,618	507,882	525,500	347,790
	<i>Capital Outlay Total</i>	238,082	202,956	53,281	525,500	17,618	507,882	525,500	347,790
7012-000	Facility Services Transfer	15,068	17,173	16,477	21,300	10,650	10,650	21,300	32,269
	<i>Interfund Loans and Transfers</i>	15,068	17,173	16,477	21,300	10,650	10,650	21,300	32,269
INFORMATION TECHNOLOGY FUND									
EXPENDITURES TOTAL		1,266,390	1,474,854	1,329,781	2,420,221	996,023	1,309,837	2,305,859	2,532,740
BEGINNING FUND BALANCE		30,023	(350)	103,380	156,269	0	0	33,399	33,356
REVENUE		1,236,017	1,578,584	1,259,800	2,310,852	1,160,173	1,152,662	2,305,817	2,532,739
Available Resources		1,266,040	1,578,234	1,363,180	2,467,121	1,160,173	1,152,662	2,339,216	2,566,095
EXPENDITURES		1,266,390	1,474,854	1,329,781	2,420,221	996,023	1,309,837	2,305,859	2,532,740
ENDING FUND BALANCE		(350)	103,380	33,399	46,900	164,150	(157,175)	33,356	33,355
EXPENDITURES BY CATEGORY									
	Personal Services Total	382,516	420,578	487,935	806,251	292,330	338,313	630,643	831,073
	Operating & Maintenance	630,725	834,148	772,088	1,067,170	675,424	452,992	1,128,416	1,321,608
	Debt Service & Transfers	15,068	17,173	16,477	21,300	10,650	10,650	21,300	32,269
	Capital Outlay	238,082	202,956	53,281	525,500	17,618	507,882	525,500	347,790
TOTAL EXPENDITURES		1,266,390	1,474,854	1,329,781	2,420,221	996,023	1,309,837	2,305,859	2,532,740

<i>TOWN OF WINDSOR</i>									
ACCT NO	ACCOUNT NAME	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL - Thru JUNE 2019	PROJECTED JUL-DEC 2019	2019 PROJ.	2020 BUDGET
WINDSOR BUILDING AUTHORITY REVENUE									
4001-000	<i>Beginning Fund Balance</i>	145,361	145,548	145,563	145,558	333,780		333,780	344,564
4364-000	Interest Income/Miscellaneous Income	15	15	65	0	10,794	0	10,794	2,299
4371-000	Transfer from General Fund	0	0	145,080	0	0	0	0	145,080
4374-000	Transfer from Capital Improvement Fund	145,080	145,080	145,080	145,080	0	145,080	145,080	145,080
WINDSOR BUILDING AUTHORITY REVENUES TOTAL									
		145,095	145,095	290,225	145,080	10,794	145,080	155,874	292,459
AVAILABLE RESOURCES		290,456	290,643	435,788	290,638	344,574	145,080	489,654	637,023
WINDSOR BUILDING AUTHORITY EXPENDITURES									
WINDSOR BUILDING AUTHORITY - 495									
6217-000	Dues, Fees, Subscriptions	5	0	6	5	10	0	10	0
	<i>Operating & Maintenance Total</i>	5	0	6	5	10	0	10	0
7321-000	Interest Expense/Loan	105,120	103,585	102,002	98,653	0	98,653	98,653	195,534
7350-000	Principal Exp/Loan	39,782	41,495	0	46,427	0	46,427	46,427	94,626
	<i>Interfund Loans & Transfers Total</i>	144,902	145,080	102,002	145,080	0	145,080	145,080	290,160
WINDSOR BUILDING AUTHORITY EXPENDITURES TOTAL									
		144,907	145,080	102,008	145,085	10	145,080	145,090	290,160
BEG WINDSOR BUILDING AUTHORITY BAL		145,361	145,548	145,563	145,558	333,780	0	333,780	344,564
REVENUE		145,095	145,095	290,225	145,080	10,794	145,080	155,874	292,459
Available Resources		290,456	290,643	435,788	290,638	344,574	145,080	489,654	637,023
EXPENDITURES		144,907	145,080	102,008	145,085	10	145,080	145,090	290,160
END WINDSOR BUILDING AUTHORITY BAL		145,548	145,563	333,780	145,553	344,564	0	344,564	346,863
EXPENDITURE BY CATEGORY									
	Operation & Maintenance	5	0	6	5	10	0	10	0
	Debt Service & Transfers	144,902	145,080	102,002	145,080	0	145,080	145,080	290,160
	TOTAL EXPENDITURES	144,907	145,080	102,008	145,085	10	145,080	145,090	290,160

Facility Services Fund Detail Budget

TOWN OF WINDSOR						ACTUAL -	PROJECTED		
ACCT NO	ACCOUNT NAME	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	Thru JUNE 2019	JUL-DEC 2019	2019 PROJ.	2020 BUDGET
FACILITY SERVICES FUND REVENUE - 17									
4001-000	<i>Beginning Fund Balance</i>	99,862	37,584	10,040	138,099	67,506		67,506	111,601
	CHARGES for FACILITY SERVICE								
4410-000	Town Clerk Services Transfer	19,845	21,202	20,570	20,713	10,356	10,356	20,713	39,434
4413-000	Town Manager Services Transfer	13,657	13,329	12,648	16,120	8,060	8,060	16,120	28,021
4415-000	Finance Services Transfer	18,959	20,166	18,778	19,276	9,638	9,638	19,276	35,629
4416-000	Human Resources Services Transfer	13,830	15,831	14,012	16,074	8,037	8,037	16,074	32,269
4417-000	Communications Transfer	0	12,537	12,914	15,995	7,998	7,997	15,995	29,361
4418-000	Legal Services Transfer	7,287	7,711	6,527	7,801	3,900	3,900	7,801	15,817
4419-000	Planning Services Transfer	16,132	18,332	17,773	21,110	10,555	10,555	21,110	39,059
4420-000	Economic Development Transfer	7,287	7,711	6,527	7,801	3,900	3,900	7,801	15,817
4421-000	Police Department Services Transfer	97,184	126,085	138,905	107,298	53,649	53,649	107,298	173,115
4430-000	Public Works Services Transfer	0	0	3,240	32,193	16,097	16,097	32,193	80,800
4431-000	Engineering Services Transfer	17,196	19,491	18,874	20,193	10,097	10,097	20,193	37,344
4433-000	Community Events Transfer	0	0	0	0	0	0	0	0
4450-000	Forestry Services Transfer	0	0	0	0	0	0	0	0
4452-000	Aquatics Services Transfer	699	634	670	0	0	0	0	0
4454-000	Parks Department Services Transfer	4,546	0	0	0	0	0	0	0
4456-000	Art & Heritage Services Transfer	7,735	2,832	1,374	0	0	0	0	0
4457-000	General Administration Services Transfer	183,835	211,208	220,891	201,893	100,947	100,947	201,893	268,425
4490-000	CRC Services Transfer	205,627	247,070	286,841	0	0	0	0	0
4492-000	Information Technology Services Transfer	15,068	17,173	16,477	21,300	10,650	10,650	21,300	32,269
4493-000	CRC Expansion Services Transfer	59,297	113,563	122,210	0	0	0	0	0
	<i>Sub-Total</i>	688,184	854,875	919,231	507,768	253,883	253,885	507,768	827,360
FACILITY SERVICES REVENUE TOTAL		688,184	854,875	919,231	507,768	253,883	253,885	507,768	827,360
	AVAILABLE RESOURCES	788,046	892,459	929,272	645,867	321,389	253,885	575,274	938,961
FACILITY SERVICES FUND EXPENDITURES - 17									
CUSTODIAL SERVICES - 496									
5111-000	Wages - Full Time	168,804	264,280	216,869	31,408	20,012	20,012	40,024	69,174
5112-000	Wages - Part Time	27,125	40,157	32,823	46,000	23,253	22,747	46,000	60,516
5121-000	Wages - Over Time	7,959	22,070	12,046	1,000	2,169	(1,169)	1,000	2,500
5114-000	Merit Pay	0	0	0	2,199	0	0	0	0
5126-000	Short Term Disability	447	775	687	168	(80)	247	168	273
5127-000	Long Term Disability	721	1,153	910	146	(160)	306	146	322
5128-000	Vision Insurance	510	524	547	54	(44)	98	54	155
5130-000	FICA-Med	2,970	4,611	3,607	1,169	642	642	1,283	2,291
5131-000	FICA	12,700	19,718	15,424	4,998	2,744	2,744	5,487	8,041
5132-000	Medical Insurance	37,424	65,812	59,539	7,675	(4,384)	12,059	7,675	16,123

Facility Services Fund Detail Budget

<i>TOWN OF WINDSOR</i>						ACTUAL -	PROJECTED		
ACCT NO	ACCOUNT NAME	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	Thru JUNE 2019	JUL-DEC 2019	2019 PROJ.	2020 BUDGET
5133-000	Employee Retirement	6,953	9,263	12,526	2,016	1,157	859	2,016	4,150
5134-000	Unemployment Insurance	631	987	784	242	136	105	242	332
5135-000	Workers Compensation Insurance	10,998	10,194	9,924	1,897	1,945	0	1,945	4,746
5136-000	Dental Insurance	2,470	5,328	5,229	432	(950)	1,382	432	929
5137-000	Staff Development	390	60	458	300	0	300	300	300
5138-000	Life Insurance	383	631	501	81	(143)	224	81	91
5141-000	Uniform Allowance	1,014	710	474	400	0	400	400	400
5144-000	Employee Assistance Administration	181	308	259	39	133	133	266	39
	<i>Personal Services Total</i>	281,681	446,582	372,605	100,223	46,429	61,089	107,518	170,382
6210-000	Office Supplies	497	357	260	400	130	270	400	400
6218-000	Small Equipment Items	847	1,416	29	5,000	1,000	4,000	5,000	5,000
6229-000	Building Maintenance Supplies/Custodial	39,563	57,524	78,885	30,000	7,612	22,388	30,000	35,000
6246-000	Liability Insurance	0	1,000	0	0	0	0	0	0
6253-000	Contract Service	12,470	12,264	29,115	26,000	9,886	16,114	26,000	26,000
6261-000	Telephone	633	578	0	660	0	660	660	660
	<i>Operating & Maintenance Total</i>	54,010	73,138	108,289	62,060	18,628	43,432	62,060	67,060
CUSTODIAL SERVICES									
EXPENDITURES TOTAL		335,691	519,721	480,893	162,283	65,057	104,521	169,578	237,442
<u>FACILITY MAINTENANCE - 497</u>									
5111-000	Wages - Full Time	107,619	110,934	148,410	155,461	68,526	68,526	137,051	177,707
5112-000	Wages - Part Time	0	0	0	0	0	0	0	28,275
5121-000	Wages - Over Time	169	2,027	6,358	5,300	2,037	3,263	5,300	0
5122-000	On Call Time	0	0	145	0	199	0	199	11,300
5126-000	Short Term Disability	191	262	235	560	93	93	187	537
5127-000	Long Term Disability	483	479	589	723	193	193	386	826
5128-000	Vision Insurance	223	144	190	235	76	76	151	301
5130-000	FICA-Med	1,554	1,734	2,135	2,435	1,013	1,013	2,027	2,987
5131-000	FICA	6,646	7,414	9,129	10,412	4,333	4,333	8,667	12,771
5132-000	Medical Insurance	20,498	16,932	19,957	27,425	8,458	8,458	16,915	27,484
5133-000	Employee Retirement	6,505	4,714	5,485	6,311	2,371	2,371	4,741	10,662
5134-000	Unemployment Insurance	330	365	449	504	214	214	429	618
5135-000	Workers Compensation Insurance	4,100	5,111	4,509	3,811	3,906	0	3,906	7,538
5136-000	Dental Insurance	1,430	1,196	1,589	1,726	446	446	892	1,847
5137-000	Staff Development	981	392	557	1,300	0	1,300	1,300	1,300
5138-000	Life Insurance	262	262	320	392	109	109	218	448
5141-000	Uniform Allowance	0	0	398	1,500	930	570	1,500	1,200
5144-000	Employee Assistance Administration	78	84	104	117	62	62	123	156
	<i>Personal Services Total</i>	151,069	152,051	200,558	225,383	92,965	91,027	183,992	285,957
6210-000	Office Supplies	470	335	185	300	134	166	300	325
6218-000	Small Equipment Items	0	0	101	500	110	390	500	5,500
6229-000	Building Maintenance Supplies	15,075	17,560	16,587	10,000	7,196	2,804	10,000	22,450
6246-000	Liability Insurance	0	640	0	0	0	0	0	0

Facility Services Fund Detail Budget

TOWN OF WINDSOR						ACTUAL -	PROJECTED		
ACCT NO	ACCOUNT NAME	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	Thru JUNE 2019	JUL-DEC 2019	2019 PROJ.	2020 BUDGET
6249-000	Leases/Rentals	44,920	38,182	23,477	0	0	0	0	1,200
6253-000	Contract Service	195,568	146,386	132,655	71,500	40,274	31,226	71,500	235,600
6261-000	Telephone	1,669	1,545	1,784	2,660	1,035	1,625	2,660	2,660
	<i>Operating & Maintenance Total</i>	257,702	204,647	174,789	84,960	48,749	36,211	84,960	267,735
7010-000	Fleet Transfer	6,000	6,000	5,526	11,107	5,553	5,554	11,107	6,411
7011-000	Information Tech Transfer	0	0	0	14,035	7,017	7,018	14,035	28,196
	<i>Interfund Loans & Transfers Total</i>	6,000	6,000	5,526	25,142	12,571	12,571	25,142	34,607
FACILITY MAINTENANCE									
EXPENDITURES TOTAL		414,771	362,698	380,873	335,485	154,285	139,809	294,094	588,299
BEGINNING FUND BALANCE		99,862	37,584	10,040	138,099	67,506	0	67,506	111,601
REVENUE		688,184	854,875	919,231	507,768	253,883	253,885	507,768	827,360
Available Resources		788,046	892,459	929,272	645,867	321,389	253,885	575,274	938,961
EXPENDITURES		750,462	882,419	861,766	497,768	219,342	244,331	463,672	825,741
ENDING FUND BALANCE		37,584	10,040	67,506	148,099	102,047	9,554	111,601	113,220
EXPENDITURES BY CATEGORY									
	Personal Services Total	432,750	598,633	573,162	325,606	139,394	152,117	291,510	456,339
	Operating & Maintenance	311,712	277,786	283,078	147,020	67,377	79,643	147,020	334,795
	Debt Service & Transfers	6,000	6,000	5,526	25,142	12,571	12,571	25,142	34,607
	Capital Outlay	0	0	0	0	0	0	0	0
	TOTAL EXPENDITURES	750,462	882,419	861,766	497,768	219,342	244,331	463,672	825,741
DEPARTMENTS/DIVISION SUMMARY									
496	Custodial Services	335,691	519,721	480,893	162,283	65,057	104,521	169,578	237,442
497	Facility Maintenance	414,771	362,698	380,873	335,485	154,285	139,809	294,094	588,299
	SUMMARY TOTAL	750,462	882,419	861,766	497,768	219,342	244,331	463,672	825,741

Economic Development Incentive Fund Detail Budget

ACCT NO	ACCOUNT NAME	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL - THRU JUNE 2019	PROJECTED JUL-DEC 2019	2019 PROJ.	2020 BUDGET
ECONOMIC DEVELOPMENT INCENTIVE FUND REVENUE - 20									
4001-000	Beginning Fund Balance	38,674	171,002	162,122	136,638	185,550		185,550	0
4xxx-000	Economic Incentive Package Reimbursemer	0	0	0	0	0	0	0	0
4364-000	Interest Earnings	0	0	0	0	0	0	0	0
4376-000	Transfer from TOW General Fund	161,328	72,798	28,916	103,366	51,683	51,683	103,366	354,000
ECONOMIC DEVELOPMENT FUND REVENUES TOTAL									
		161,328	72,798	28,916	103,366	51,683	51,683	103,366	354,000
AVAILABLE RESOURCES									
		200,002	243,800	191,038	240,004			288,916	354,000
ECONOMIC DEVELOPMENT INCENTIVE FUND EXPENDITURE - 20									
ECONOMIC DEVELOPMENT INCENTIVE FUND -435									
6217-000	Dues/Fees/Subscriptions	0	0	0	0	0	0	0	0
	Operating & Maintenance Total	0	0	0	0	0	0	0	0
7XXX-000	Incentive Loan Disbursements	0	0	0	0	0	0	0	0
7373-000	Transfers/Repayments to Other Funds	29,000	81,678	5,488	40,004	8,366	280,550	288,916	354,000
	Debt Service & Transfers Total	29,000	81,678	5,488	40,004	8,366	280,550	288,916	354,000
8410-000	Land/Easements	0	0	0	0	0	0	0	0
8412-000	Site Improvements	0	0	0	0	0	0	0	0
8420-000	Building & Structures	0	0	0	0	0	0	0	0
	Capital Outlay Total	0	0	0	0	0	0	0	0
ECONOMIC DEVELOPMENT FUND EXPENDITURES TOTAL									
		29,000	81,678	5,488	40,004	8,366	280,550	288,916	354,000
BEGINNING ECONOMIC DEV. FUND BALANCE									
		38,674	0	0	0	0	0	0	0
REVENUE									
		161,328	72,798	28,916	103,366	51,683	51,683	103,366	354,000
Available Resources									
		200,002	243,800	191,038	240,004	0	0	288,916	354,000
EXPENDITURES									
		29,000	81,678	5,488	40,004	8,366	280,550	288,916	354,000
ENDING ECONOMIC DEV. FUND BALANCE									
		171,002	162,122	185,550	200,000	-8,366	-280,550	0	0
EXPENDITURE BY CATEGORY									
	Operating & Maintenance Total	0	0	0	0	0	0	0	0
	Debt Sen Debt Service & Transfers	29,000	81,678	5,488	40,004	8,366	280,550	288,916	354,000
	Capital Outlay Total	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES									
		29,000	81,678	5,488	40,004	8,366	280,550	288,916	354,000

Community Recreation Center Expansion Fund Detail Budget

TOWN OF WINDSOR									
ACCT NO	ACCOUNT NAME	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL - Thru JUNE 2019	PROJECTED JUL-DEC 2019	2019 PROJ.	2020 BUDGET
COMMUNITY /RECREATION CENTER EXPANSION FUND REVENUE - 21									
4001-000	<i>Beginning Fund Balance</i>	14,382,631	4,850,547	5,471,296	7,661,981			7,519,911	9,160,710
4313-000	Sales Tax	2,069,150	2,297,085	2,577,454	2,773,393	1,446,003	1,446,003	2,892,006	3,036,606
4318-000	Construction Use Tax	804,430	775,879	913,758	776,556	641,278	641,278	1,282,556	942,810
4346-000	Recreation Revenue	334,376	1,290,956	1,364,007	1,384,813	851,113	533,700	1,384,813	1,506,117
4364-000	Interest Income	72,275	14,644	6,801	227,152	4,374	0	4,374	136,388
4368-000	Miscellaneous Income	25	1,825	54,728	0	1,215	0	1,215	1,288
4338-000	Bond Premium	0	0	0	0	0	0	0	0
4336-000	Bond Proceeds	0	15,480,000	0	0	0	0	0	0
COMMUNITY/RECREATION CENTER EXPANSION FUND REVENUE TOTAL									
		3,280,256	19,860,390	4,916,748	5,161,913	2,943,983	2,620,981	5,564,964	5,623,209
AVAILABLE RESOURCES									
		17,662,887	24,710,937	10,388,044	12,823,894	2,943,983	2,620,981	13,084,876	14,783,919
COMMUNITY/RECREATION CENTER EXPANSION FUND EXPENDITURES - 21									
PROGRAMMING & OPERATIONS - 493									
5111-000	Wages/Full Time	170,568	237,383	299,735	533,916	326,725	207,192	533,916	536,205
5112-000	Wages/Part Time	61,649	399,431	400,814	442,969	220,908	222,061	442,969	451,600
5113-000	Wages/Seasonal	0	0	40,849	50,872	19,453	31,419	50,872	50,872
5121-000	Wages/Over Time	5,724	4,862	4,731	13,648	6,154	7,494	13,648	13,648
5114-000	Merit Pay	0	0	0	34,386	0	0	0	0
5126-000	Short Term Disability	294	518	582	939	768	171	939	490
5127-000	Long Term Disability	650	1,093	1,345	2,489	1,729	760	2,489	2,493
5128-000	Vision Insurance	526	648	767	1,026	977	49	1,026	1,750
5130-000	FICA-Med	3,275	9,263	10,704	15,599	8,101	7,498	15,599	15,061
5131-000	FICA	20,546	39,610	45,769	66,699	34,641	32,058	66,699	64,398
5132-000	Medical Insurance	39,130	65,900	74,893	137,428	113,042	24,387	137,428	179,036
5133-000	Employee Retirement	747	8,105	15,706	30,407	16,369	14,038	30,407	32,172
5134-000	Unemployment Insurance	841	1,990	2,258	3,227	1,745	1,482	3,227	3,116
5135-000	Workers Compensation Insurance	0	16,029	23,019	20,825	22,345	0	22,345	32,783
5136-000	Dental Insurance Expense	3,496	3,958	4,981	9,868	8,900	967	9,868	14,861



Community Recreation Center Expansion Fund Detail Budget

<i>TOWN OF WINDSOR</i>									
ACCT NO	ACCOUNT NAME	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL - Thru JUNE 2019	PROJECTED JUL-DEC 2019	2019 PROJ.	2020 BUDGET
5137-000	Staff Development	0	1,238	1,979	6,375	1,820	4,555	6,375	6,840
5138-000	Life Insurance	359	629	734	1,343	1,057	286	1,343	1,351
5141-000	Uniform/Clothing Allowance	929	309	1,329	5,540	377	5,163	5,540	5,850
5144-000	Employee Assistance Administration	100	279	285	505	178	327	505	468
5145-000	Employee CRC Membership	0	(30)	0	0	0	0	0	0
	<i>Personal Services Total</i>	308,832	791,216	930,479	1,378,063	785,288	559,908	1,345,196	1,412,994
6209-000	Employee Relations	0	0	(10)	0	(1)	1	0	0
6210-000	Office Supplies	1,205	594	2,883	2,400	1,686	714	2,400	2,400
6213-000	Public Relations	11,666	946	44	4,000	0	4,000	4,000	4,000
6216-000	Reference Books/Materials	0	350	792	700	79	621	700	850
6217-000	Dues/Fees/Subscriptions	1,071	3,927	4,784	13,707	7,118	6,589	13,707	12,103
6218-000	Small Equipment Items	17,185	5,723	10,131	18,200	13,116	5,084	18,200	21,000
6219-000	Special Equipment	5,013	18,180	13,351	25,486	14,757	10,729	25,486	26,106
6222-000	Chemicals	6,788	24,079	38,169	48,000	14,082	33,918	48,000	48,000
6224-000	Trash Service	0	0	0	1,500	0	1,500	1,500	0
6229-000	Maintenance Supplies	0	0	0	16,000	15,243	757	16,000	16,000
6230-000	Recreation Equip/Repair	0	1,345	381	3,500	278	3,222	3,500	4,000
6232-000	Building Repair/Maintenance	0	0	0	15,000	11,181	3,819	15,000	16,000
6240-000	Equipment Repair/Maintenance	0	0	8,785	6,000	1,523	4,477	6,000	2,000
6245-000	Travel/Mileage	0	16	0	0	0	0	0	0
6246-000	Liability Insurance	0	25,382	14,077	16,263	15,585	678	16,263	17,772
6247-000	Safety Expense	0	0	0	2,000	116	1,884	2,000	2,000
6248-000	Signs	0	0	49	450	0	450	450	500
6249-000	Leases/Rentals	0	0	0	1,250	0	1,250	1,250	1,250
6253-000	Contract Services	80,277	206,893	206,636	272,552	80,966	191,586	272,552	272,496
6256-000	Publishing/Recording	0	74	0	0	0	0	0	0
6260-000	Utilities	40,850	141,935	127,402	156,458	63,824	92,634	156,458	156,000
6261-000	Telephone Services	0	0	165	330	1,265	(935)	330	330
6263-000	Postage	0	0	0	0	0	0	0	0
6264-000	Printing/Binding	0	0	25	4,000	860	3,140	4,000	5,900
6273-136	Tours/Admissions	0	0	450	4,000	1,220	2,780	4,000	6,000
6289-000	Credit Card Processing Fees	0	9,986	13,639	7,800	8,886	8,886	17,772	7,800
	<i>Operating & Maintenance Total</i>	164,055	439,431	441,754	615,596	251,785	377,783	629,568	622,507
6266-000	Bond Payment Fee	300	16,363,570	0	0	0	0	0	0
7302-000	Administration Exp Transfer/Gen Fund	0	0	0	263,613	131,807	131,806	263,613	271,521
7305-000	Administration Exp Transfer/CRC Fund	0	0	0	231,947	0	231,947	231,947	0



Community Recreation Center Expansion Fund Detail Budget

TOWN OF WINDSOR									
ACCT NO	ACCOUNT NAME	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	ACTUAL - Thru JUNE 2019	PROJECTED JUL-DEC 2019	2019 PROJ.	2020 BUDGET
7321-000	Bond Interest Expense	794,300	778,250	388,316	379,285	189,093	190,192	379,285	354,412
7350-000	Bond Principal Expense	535,000	555,000	948,000	953,000	0	953,000	953,000	978,000
7362-000	Payment to Refunding Bond	0	0	0	0	0	0	0	0
7363-000	Debt Issuance Cost	0	0	3,070	0	0	0	0	0
7011-000	Information Tech Transfer	0	0	34,303	71,661	35,831	35,830	71,661	118,292
7012-000	Facility Services Transfer	59,297	113,563	122,210	0	0	0	0	0
7811-000	IT Capital Contribution	0	0	0	0	0	0	0	0
	<i>Debt Service & Transfers Total</i>	1,388,897	17,810,383	1,495,899	1,899,506	356,731	1,542,775	1,899,506	1,722,225
8412-000	Site Improvements	0	0	0	0	0	0	0	0
8420-000	Design and Construction Documents	0	0	0	0	0	0	0	0
8420-000	Facility Construction	10,342,686	102,849	0	0	0	0	0	0
8431-000	Furniture & Fixtures	419,438	25,872	0	0	0	0	0	141,000
8440-000	Machinery/Equipment	188,431	69,891	0	0	49,895	0	49,895	0
	<i>Capital Outlay Total</i>	10,950,556	198,612	0	0	49,895	0	49,895	141,000
COMMUNITY/REC. CENTER EXPANSION TOTAL		12,812,339	19,239,641	2,868,132	3,893,165	1,443,699	2,480,466	3,924,165	3,898,726
BEGINNING FUND BALANCE		14,382,631	4,850,547	5,471,296	7,661,981	0	0	7,519,911	9,160,710
REVENUE		3,280,256	19,860,390	4,916,748	5,161,913	2,943,983	2,620,981	5,564,964	5,623,209
Available Resources		17,662,887	24,710,937	10,388,044	12,823,894	2,943,983	2,620,981	13,084,876	14,783,919
EXPENDITURES		12,812,339	19,239,641	2,868,132	3,893,165	1,443,699	2,480,466	3,924,165	3,898,726
ENDING FUND BALANCE		4,850,547	5,471,296	7,519,911	8,930,729	1,500,284	140,515	9,160,710	10,885,193
EXPENDITURES BY CATEGORY									
	Personal Services Total	308,832	791,216	930,479	1,378,063	785,288	559,908	1,345,196	1,412,994
	Operating & Maintenance	164,055	439,431	441,754	615,596	251,785	377,783	629,568	622,507
	Debt Service & Transfers	1,388,897	17,810,383	1,495,899	1,899,506	356,731	1,542,775	1,899,506	1,722,225
	Capital Outlay	10,950,556	198,612	0	0	49,895	0	49,895	141,000
	TOTAL EXPENDITURES	12,812,339	19,239,641	2,868,132	3,893,165	1,443,699	2,480,466	3,924,165	3,898,726





COMMUNITY SNAPSHOT

TOWN INFORMATION

- **Land Area of Incorporated Limits:** 25.9 square miles or 16,598 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: *31,719
 - Male: 16,177
 - Female: 15,542
- Median Age: 39.1 (*Weld County is 33.5 and Larimer County is 35.6*)

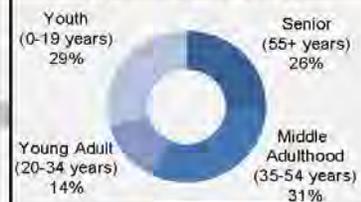
Educational Obtainment (age 25 +)

- 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: 15,764
- 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: 11,179
- Owner Occupied: 9,223
- Vacant Housing: approximately 307 units or 2.75%
- Renter Occupied: 1,956

Sources: 2010 US Census data; 2013 ACS 5-year survey; 2010 State Demography Office (SDO) Estimates; 2016 ACS 5-year estimates; Town of Windsor Building Permit Reports 2016 Comprehensive Plan
 *2015 building permits issued multiplied by the average persons per household, 2.73, added to last year's population estimate of 29,158
 All data is current as of January 2019

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: 3

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 2019

Total Population: ~ 31,719

- Male: ~16,177
- Female: ~15,542

Sources: 2010 US Census base; 2018 buildings permits issued, multiplied by the average persons per household, 2.73, added to last year's population estimate of 29,158.

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)
- 14% - Young Adult (20-34 years)
- 31% - Middle Adulthood (35-54 years)
- 26% - Seniors (55+ years)

Sources: 2012-2016 American Community Survey (ACS) five-year estimates; 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: 11,179

- Owner occupied: 9,223 units or 82.5% of the total housing units
- Renter occupied: 1,956 units or 18.5% of the total housing units
- Vacant housing: ~ 307 units or 2.75% of the total housing units
- Vacant housing rate: ~2.75%

Housing Unit Types:

- Single-family detached: 81%
- Single-family attached: 6%
- Multi-family: 13%

Persons per Household: 2.73

Sources: 2010 US Census base; 2012-2016 American Community Survey (ACS) five-year 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

..... **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. IDRB’s are tax-exempt debt obligations issued by public corporations to support manufacturing, processing, and utility type economic development projects.

- IGA:** Intergovernmental agreements, specifically with neighboring communities.
- IT:** Information Technology. IT provides innovative information technology and services that are reliable, accessible, and cost effective for the Town of Windsor staff and citizens.

..... **J**

..... **K**

..... **L**

- 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**

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.

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- 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.

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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.

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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.

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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.

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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.

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

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

Small Equipment Capital Items: Equipment, furniture, and furnishings of a lesser value than capital improvements (*with initial cost of \$500-\$4,999 per item*) and typically requiring replacement on a short to medium-term basis. Examples include equipment, desks, carpet, technical instruments, and microcomputers.

Special Assessment: A mandatory levy made against certain properties to defray all or part of the cost of specific capital improvements or services deemed to benefit primarily those properties.

Special Revenue Fund: The Town of Windsor has 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.

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Water and Sewer Board: The Water and Sewer Board is an advisory board consisting of seven members appointed by the Town Board for a four year term, with an additional non-voting representative from the Town Board. This Board makes recommendations to the Town Board on matters concerning acquisition, control, disposition of water rights, matters pertaining to the municipal water works system, water and sanitary sewage disposal systems of the Town, matters concerning storm water drainage.

Windsor 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.

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

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