WATER AND SEWER BOARD REGULAR MEETING

October 11, 2023 - 6:30 AM
1st Floor Conference Room, 301 Walnut Street, Windsor, CO 80550

AGENDA

A. CALL TO ORDER

1. Roll Call
2. Review of Agenda by the Board and Addition of Items of New Business to the Agenda for Consideration
3. Public Invited to be Heard

B. BOARD ACTION

1. Approval of 08.09.23 Water and Sewer Board Minutes
2. 2024 Rate Study Update

C. COMMUNICATIONS

1. 2024 Water and Sewer Board Budget

D. ADJOURN

The Town of Windsor will make reasonable accommodations for access to Town services, programs, and activities and will make special communication arrangements for persons with disabilities. Please call (970) 674-2400 by noon on the Thursday prior to the meeting to make arrangements.

Water and Sewer Board Regular Meeting

August 9, 2023 - 6:30 AM
1st Floor Conference Room, 301 Walnut Street, Windsor, CO 80550

MINUTES

A. CALL TO ORDER

1. Roll Call
   1. Roll Call

Present:	Chairman	Greg Bielawski
	Vice Chair	Carlos Medina
	Secretary	Janene Willey
		Milt Tokunaga (absent)
		Gale McGaha Miller (absent)
		Milton Geiger
		Darell Zimbelman (absent)
	Alternate	Alan Overton
	Alternate	Alan MacGregor
	Town Board Liaison	Ron Steinbach
Also Present:	Community Development Director	John Thornhill
	UB Administrative Specialist	Erin Porter

2. Review of Agenda by the Board and Addition of Items of New Business to the Agenda for Consideration

   There were no new agenda items considered.

3. Public to be heard

   No public was present.

B. BOARD ACTION

1. Approval of July 12, 2023 Board meeting minutes

   Board Vice-Chairman Medina moved to approve the minutes from the 7.12.23 meeting, Board Member Geiger seconded the motion. Motion carried unanimously.

2. Hayden Property Water and Sewer Service

   Mr. Thornhill presented a request from Hayden to extend service for property they own outside of town limits but within Windsor's water service area. This will require adding infrastructure to accommodate the request. Because it is outside of town limits, the cost of the plant investment fee would be 2x the normal fee, and water consumption charges would be 1.5x the regular rate.

   Mr. Thornhill stated that one requirement would be that the property be annexed into the Town within 1 year. The Board discussed the request and potential issues that would arise if approved.

   Board Vice Chairman Medina moved to recommend approval of the proposal to the

Town Board with all requirements outlined from staff and Board Member concerns identified in Whereas statements, Board Member Geiger seconded the motion. Motion carried unanimously.

C. COMMUNICATIONS

1. Cobb Lake Regional Water Treatment Authority Update

   Mr Thornhill updated the Board on the creation agreement for the Cobb Lake Regional Water Treatment Authority, which is almost complete. Fort Collins/Loveland Water District is currently taking the lead.

D. ADJOURN

BOARD SECRETARY WILLEY MOVED TO ADJOURN THE MEETING AT 7:35 AM, BOARD ALTERNATE OVERTON SECONDED THE MOTION. MOTION CARRIED UNANIMOUSLY.

____

Name, Title

Stantec

Town of Windsor, CO

Water & Sewer Board

2024 Rate Study Update

October 11, 2023

Agenda

1. Water Fund
2. Sewer Fund
3. Storm Drainage Fund
4. Plant Investment Fees

Overview

What Has Changed Since Last Rate Study?

For the water and sewer funds,

- Updated 2022 actual revenues and expenses and ending fund balances
- Updated from 2023 original budget to 2023 year-end projections
- Incorporated 2024 proposed budget

- Updated to most recent 5-year Capital Improvement Plan for FY 2023-2027
- Validated key assumptions with staff
- Evaluated plant investment fee charges

Utility’s Financial Goals

- Maintain debt service coverage at target level – 120%
- Maintain adequate reserve requirements
  - 90 days cash on hand to maintain bond ratings
  - Additional 90 days cash for depreciation of assets
- Minimize rate impacts to rate payers
- Growth pays for growth
- Adequately fund water resource needs

Water Fund

Key Drivers of the Water Rate Projection

Treatment Costs	Water Treatment Cost Projection • *New treatment plant to cost $13M through FY 2027* • *$1M paid annually beginning in 2025* • *$4.8M for potable water purchases in FY24*
Growth	Growth projection equal to *90%* of expected new permits
NISP	Timing of NISP project, currently beginning debt service payments in 2026 • *Project cost increased to over $2B* • *Estimated annual payment of $10.9M*

Account Growth Projections

- Growth estimates updated to be consistent with economic development reports
- Growth applies for water, sewer, and storm drainage funds

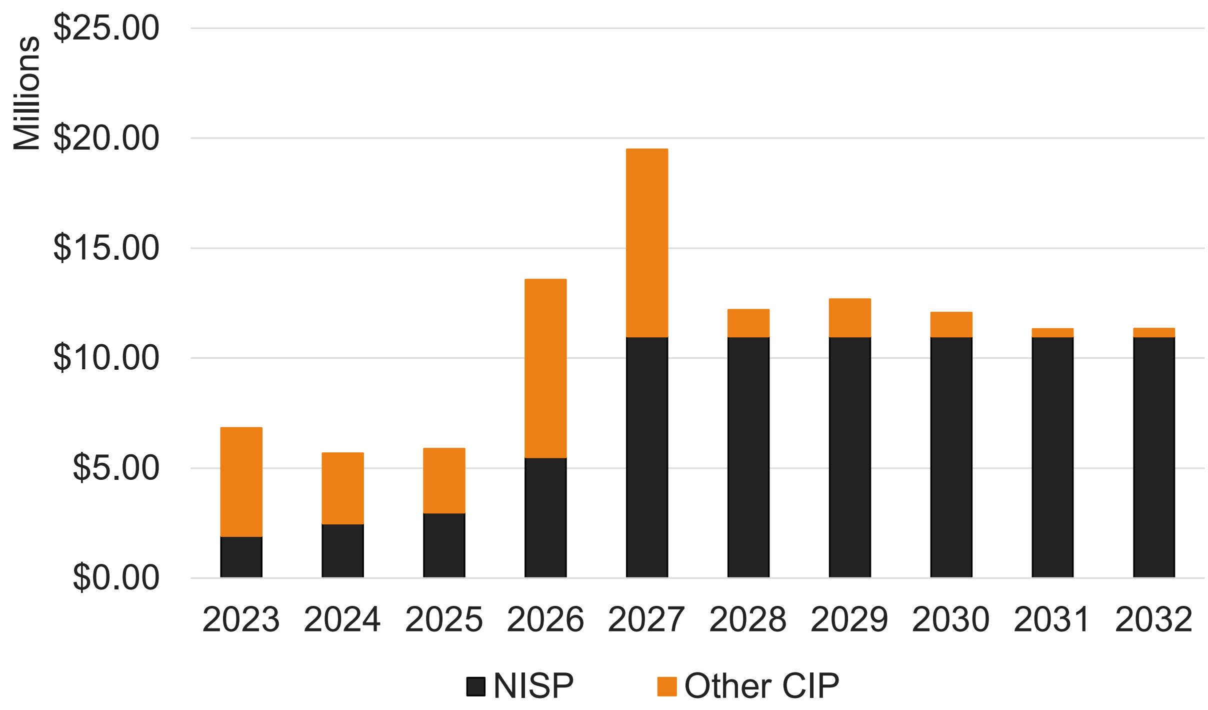
	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Raindance - 249	49	50	50	50	50							
Ptarmigan - 16	16											
Windsor West - 229			70	70	89							
Water Valley - 89	0	22	22	22	23							
Highland Meadows - 48		24	24									
Greenspire - 495 x Multi					99	99	99	99	99			
Great Western						200	200	200	200	200		
Poudre Heights - 226	40	40	40	40	40	26						
Trautman - 229 lots (Journey Homes)		100	129									
Prairie Song - 1,742 x SF & 550 x Multi	50	97	240	218	131	84	84	84	96	150	195	152
Overland - 691 x Mixed Use						100	100	100	100	100	100	91
Total Permits	155	333	575	400	432	509	483	483	495	450	295	243
90% of new permits	140	300	518	360	389	458	435	435	446	405	266	219

***Note**: 90% growth execution is applied through 2034*

Water

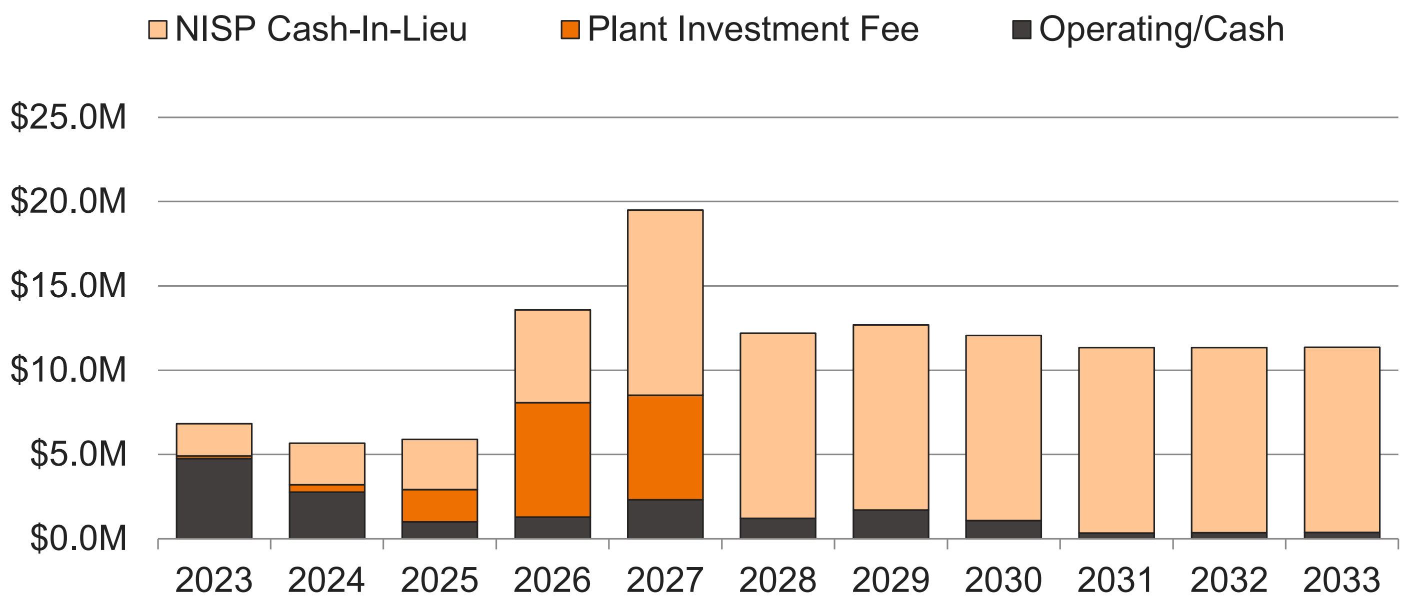
NISP/Capital Project Costs Projection

- FY 2023 - 2025 NISP costs are for design & engineering
- Other CIP includes Water Line Replacement and other R&R projects
- $13.05M Regional Water Treatment Plant in 2026-2027
- NISP debt service payments begin in 2026



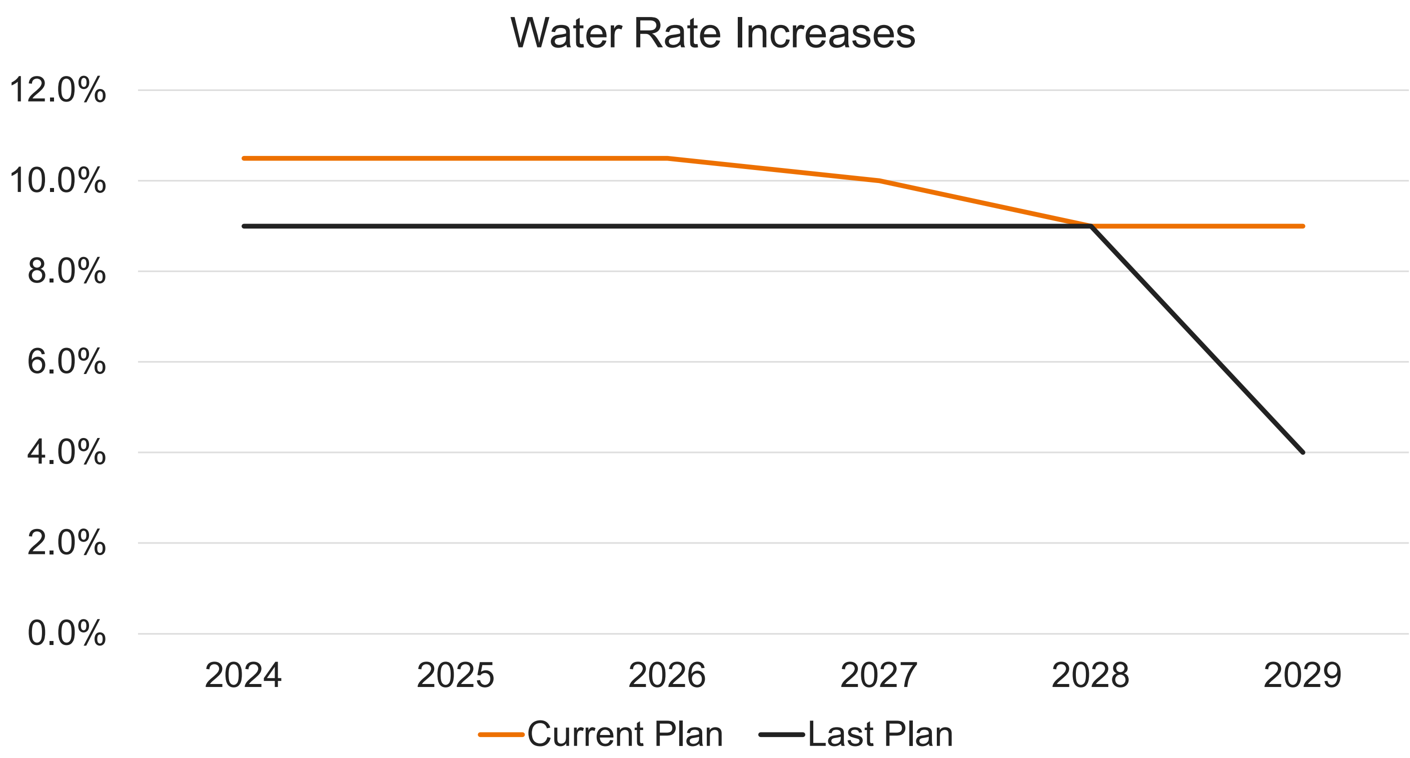
Water

CIP Funding by Type



Note: 5% annual cost escalation is applied to budgeted capital project costs

Water Fund Rate Projection

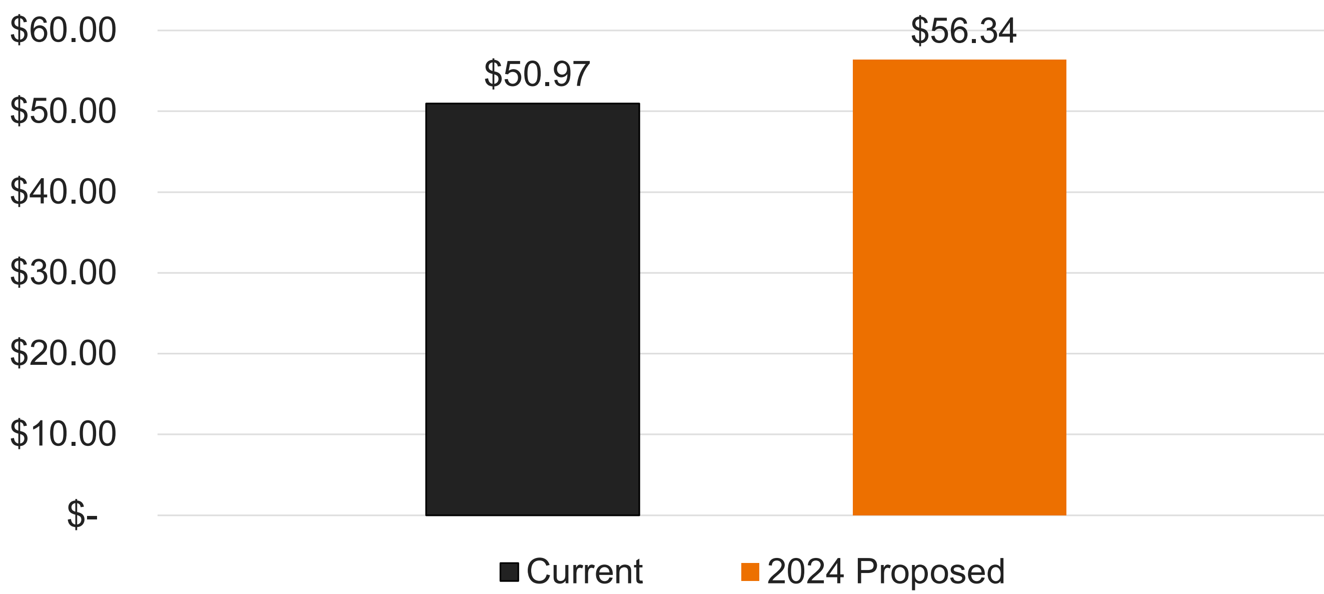


Water Fund Scenario Summary

	Prior Update	Current Update
Rates	9.0% annual rate increases from 2024-2028 4.0% inflationary increases from 2029-2032	10.5% annual rate increases from 2024-2026 10% rate increase in 2027 9% rate increases in 2028 & 2029 Anticipated inflationary increases in 2030-2032
Growth Execution	80% Growth Execution	90% Growth Execution
NISP	NISP all debt financed	NISP all debt financed, recovered in cash-in-lieu funds

Water

Single Family Monthly Bill Impacts



- $5.37 monthly change

Note: Assumes 5 kgal of usage

Sewer Fund

Sewer

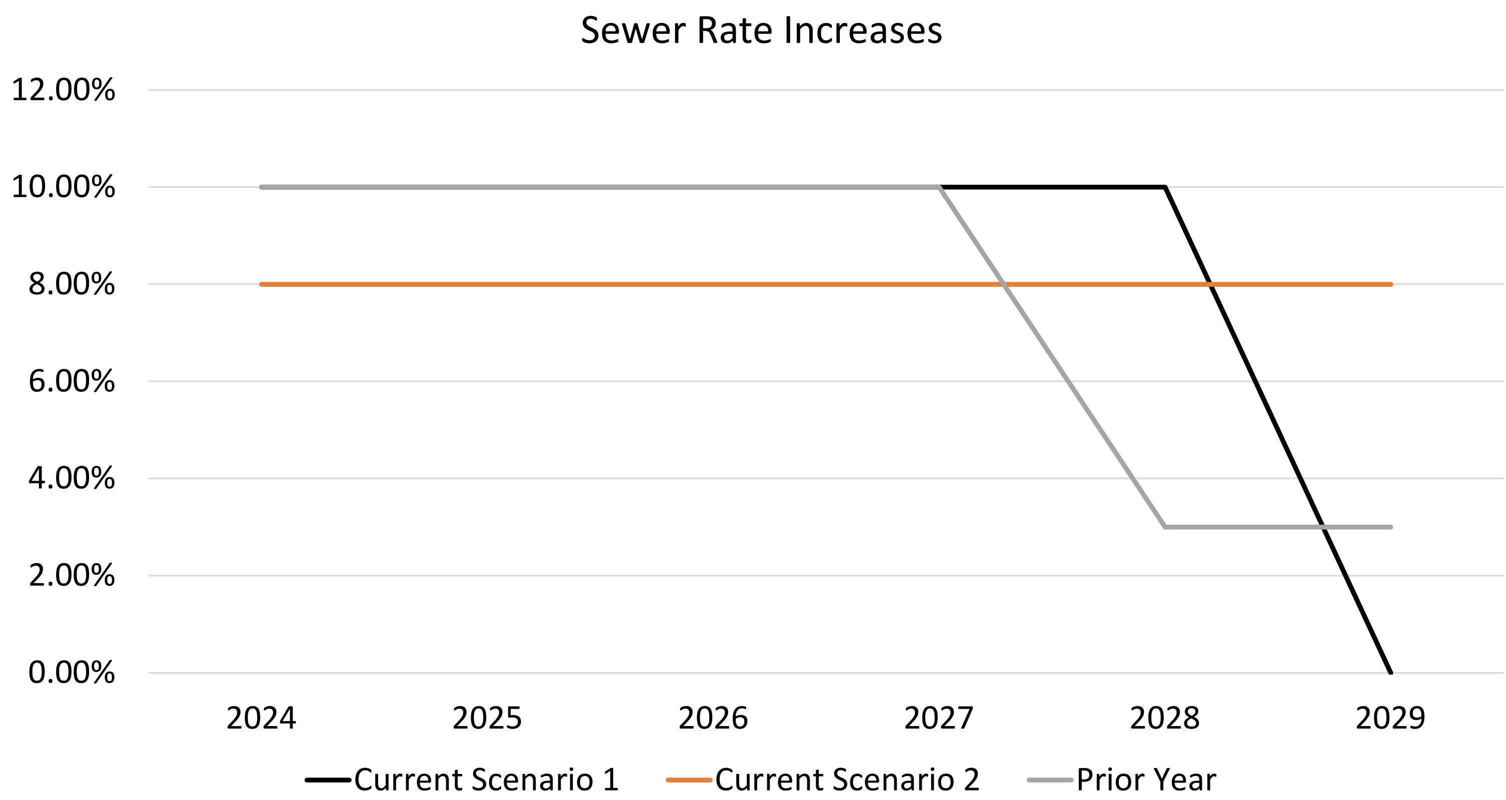
Key Drivers of the Sewer Rate Projection

Capital Plan	New Wastewater Treatment Plant design and construction begins in FY 2023 • *$82M*[1] spend over 10-year CIP plan, PIF funded through 2028, revenue bonds to be issued in FY 2029, debt service partially covered by PIFs. Sewer Plant Biosolids Handling Improvements in process • *$6.75M* spend in 2023, funded by 2022 revenue bond
Growth	• Growth projection equal to *90%* of expected new permits

1. Annual cost escalation of 5% applied

Sewer

Sewer Fund Rate Projection - UPDATE



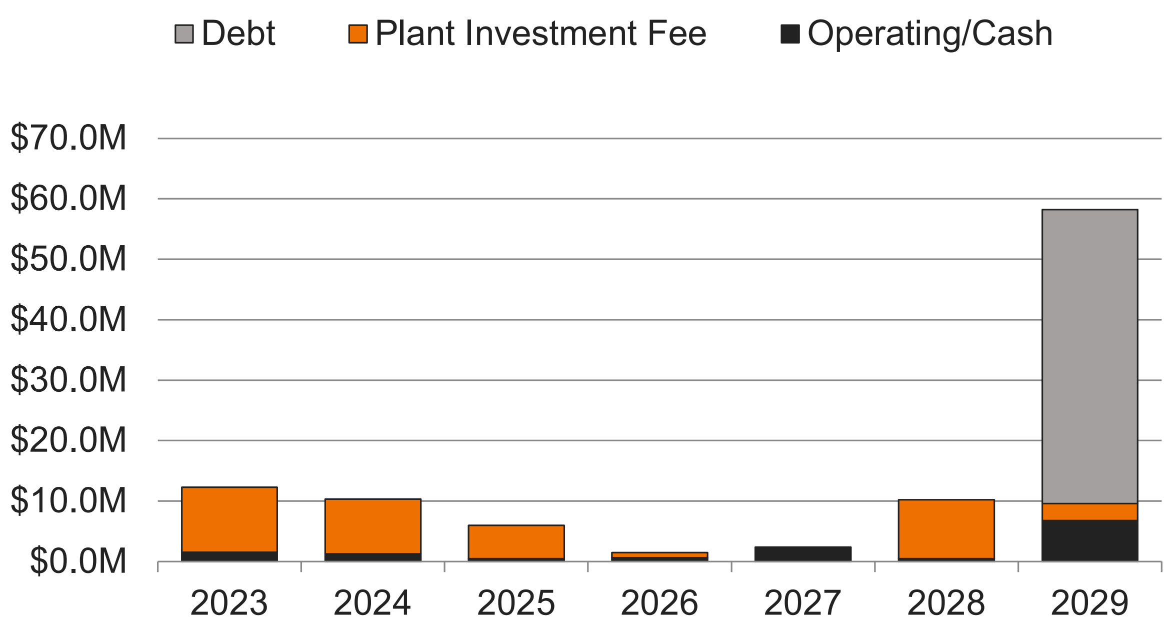
Sewer

Sewer Fund Scenario Summary

	Prior Update	Current Update
Rates	10.0% annual rate increases from FY 2023-2027 3.0% inflationary increases from FY 2028-2032	8.0% annual rate increases from 2024-2029, or 10% annual rate increase 2024-2028 Anticipated inflationary increases through 2032
Growth Execution	80% Growth Execution	90% Growth Execution

Sewer

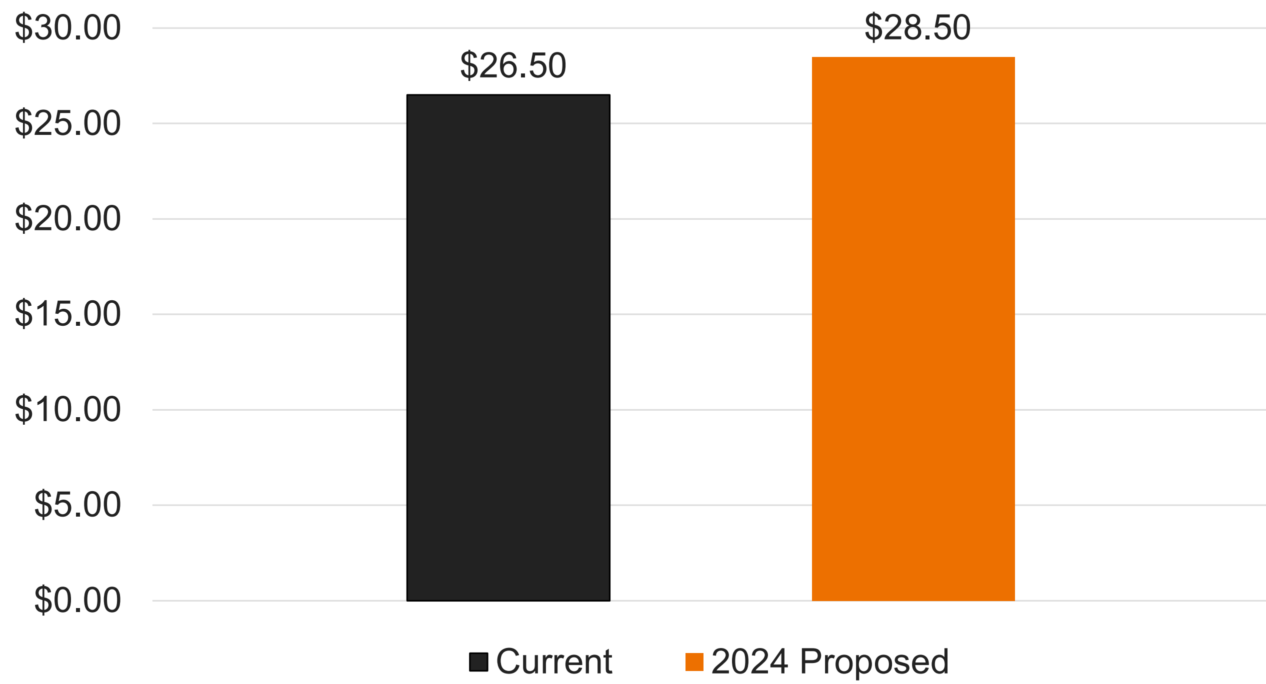
CIP Funding Sources



Note: Cost escalation of 5% is applied to budgeted capital project costs

Sewer

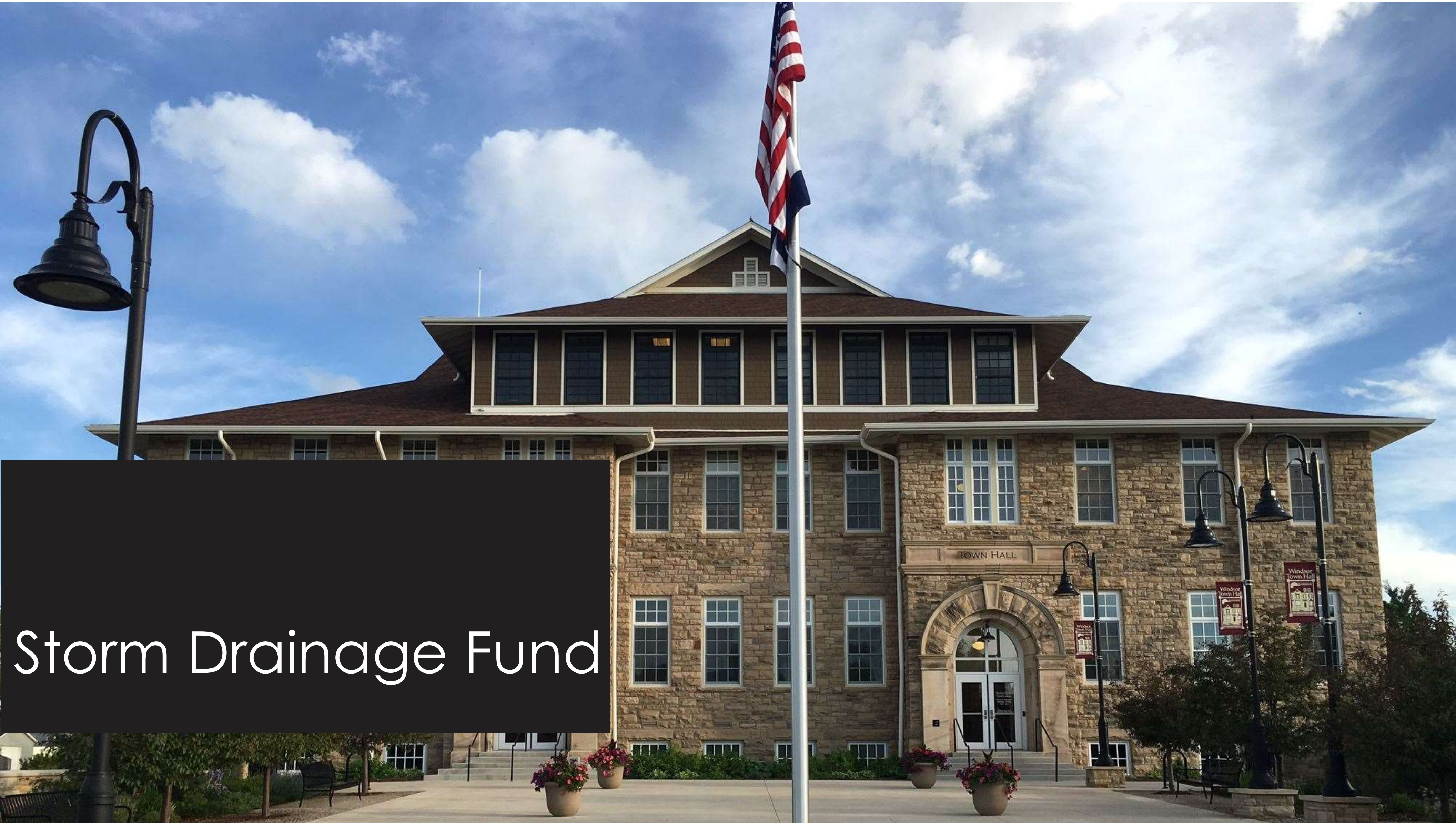
Single Family Monthly Bill Impacts



$2.00 monthly change

Note: Rates rounded to nearest $0.50

Storm Drainage Fund

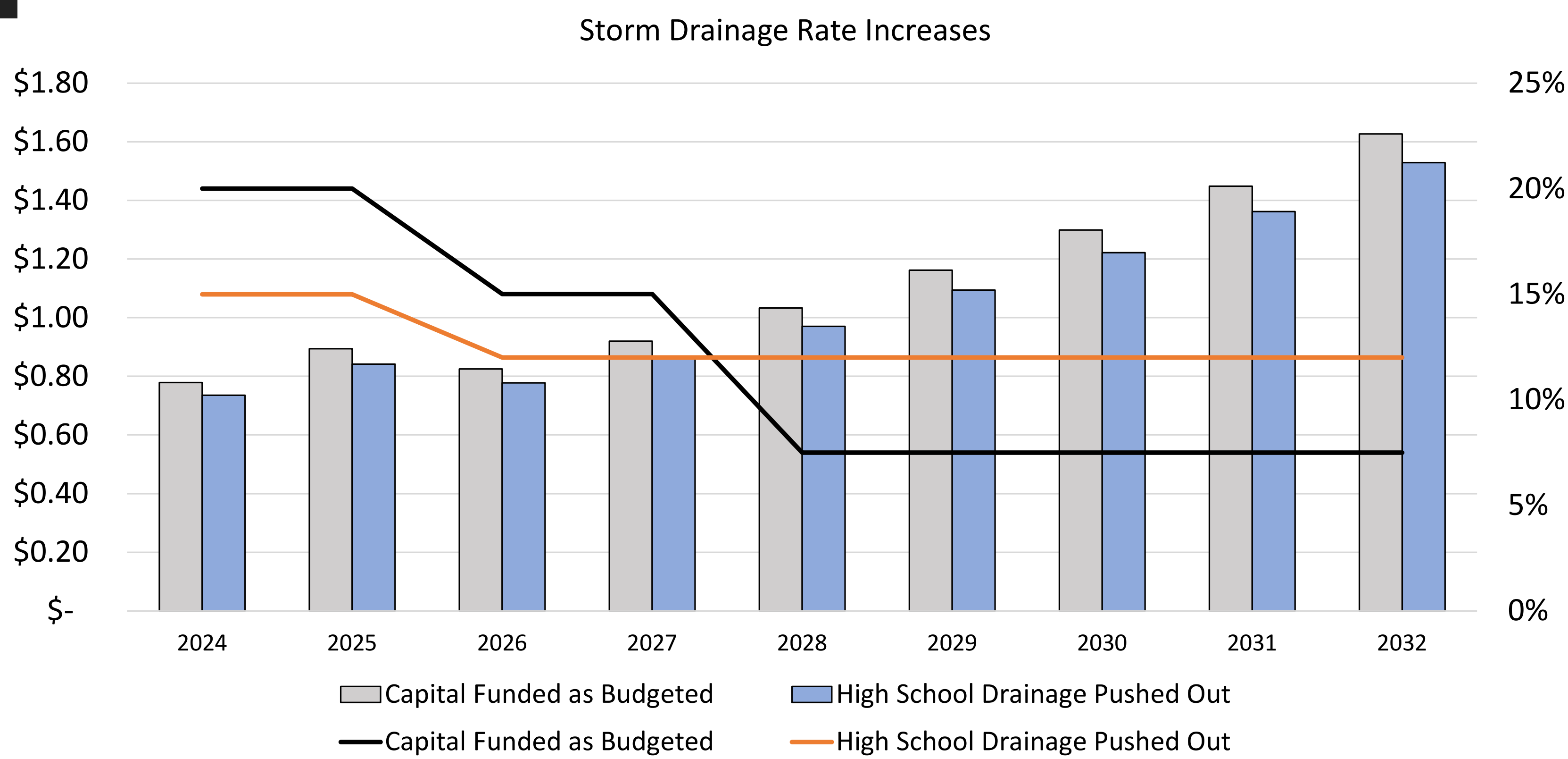


Storm Drainage

Key Drivers of the Storm Drainage Rate Projection

Pay As You Go	• The storm drainage fund pays for capital projects using reserves; avoids debt
O&M	• Additional 0.5 FTE starts in 2024 • Salary reclass $30k for additional FTE
Growth	Growth for the storm drainage fund is tied to growth of the Water Fund accounts • *90% of projected growth through 2032*

Storm Drainage Fund Rate Alternatives

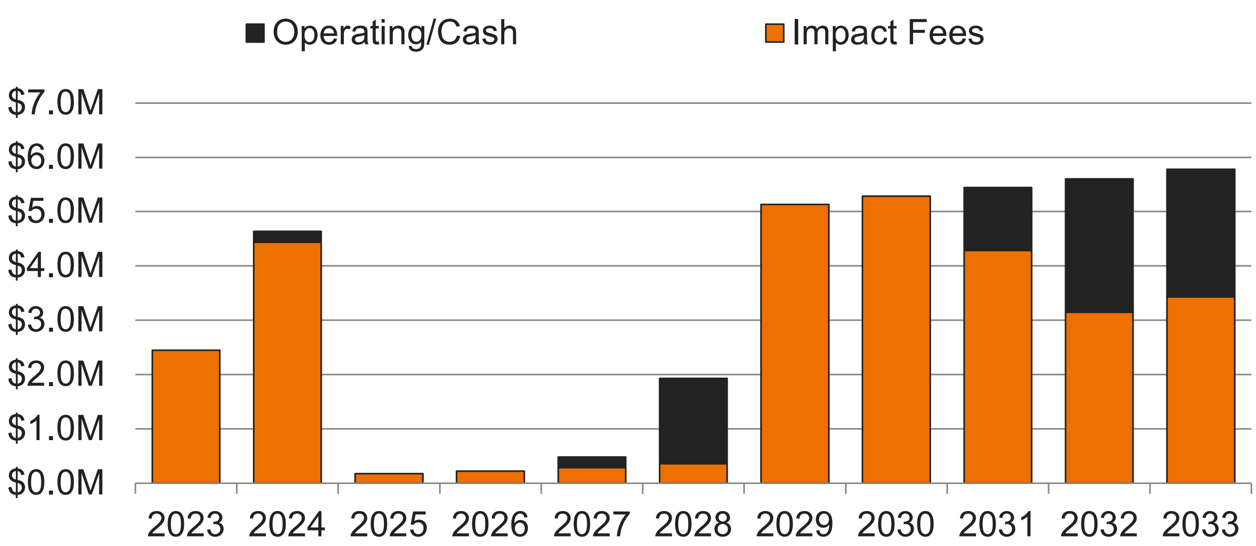


Storm Drainage Fund Scenario Summary

	Prior Update	Current Update
Rates	Account for inflation in operating costs	Fund full capital program
Capital Program	Cash funded 58.4%,$19.6M over 10-year projection	Cash funded 100% of $37.1M over 10-year projection.
Growth	Growth for the storm drainage fund is tied to growth of the water fund accounts	Growth for the storm drainage fund is tied to growth of the water fund accounts

Storm Drainage

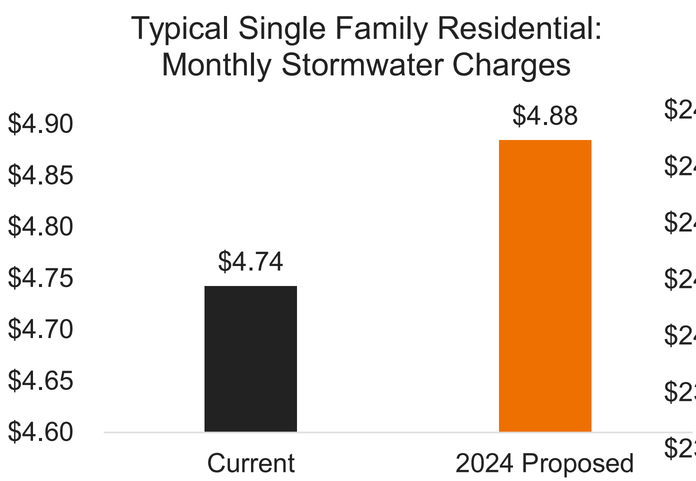
CIP Funding Sources



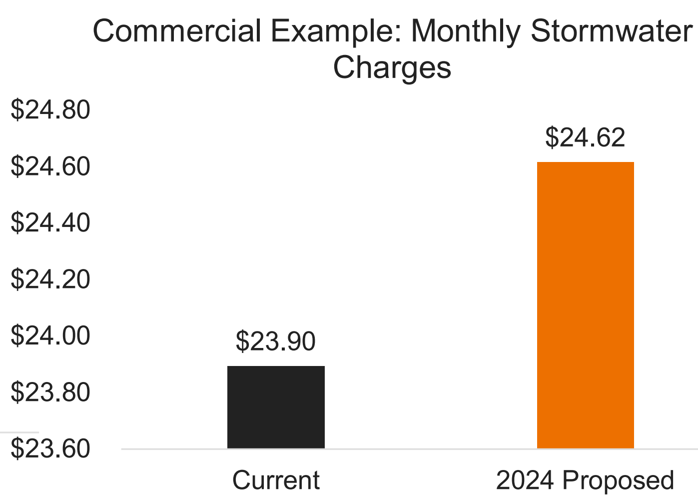
Note: Annual cost escalation of 5% is applied to budgeted capital project costs

Storm Drainage

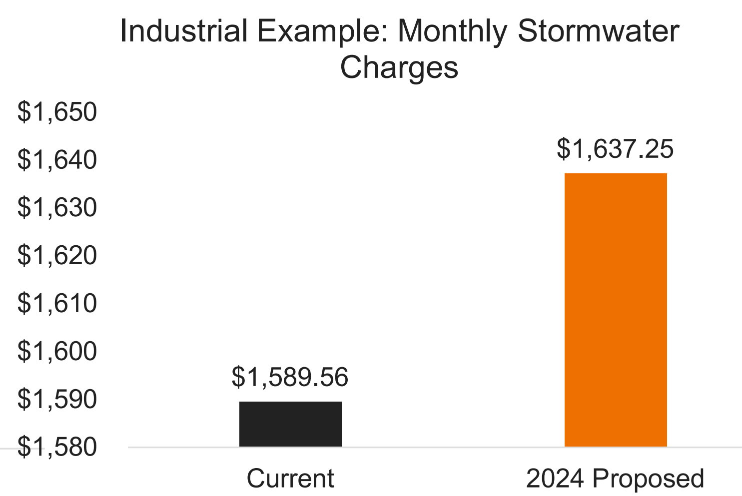
Bill Impacts



$0.14 monthly change



$0.72 monthly change



$47.69 monthly change

Note:
- Residential assumes 6,600 sf, 40% impervious area
- Commercial assumes 35,201 sf, 64% impervious area
- Industrial assumes 3,169,900 sf, 52% impervious area

Plant Investment Fees

Plant Investment Fee

Plant Investment Fee Calculation

$$\text{Plant Investment Fee} = \frac{\text{Value of System - Credit}}{\text{System Capacity}}$$

1) Value of Utility System
   - Depreciated value escalated to current replacement cost, and/or
   - Future capital investment
2) Credit
   - Outstanding principal on existing utility debt, grants, contributions
3) System Capacity
   - Total capacity in utility system, and/or
   - Future capacity

Water & Sewer Plant Investment Fee

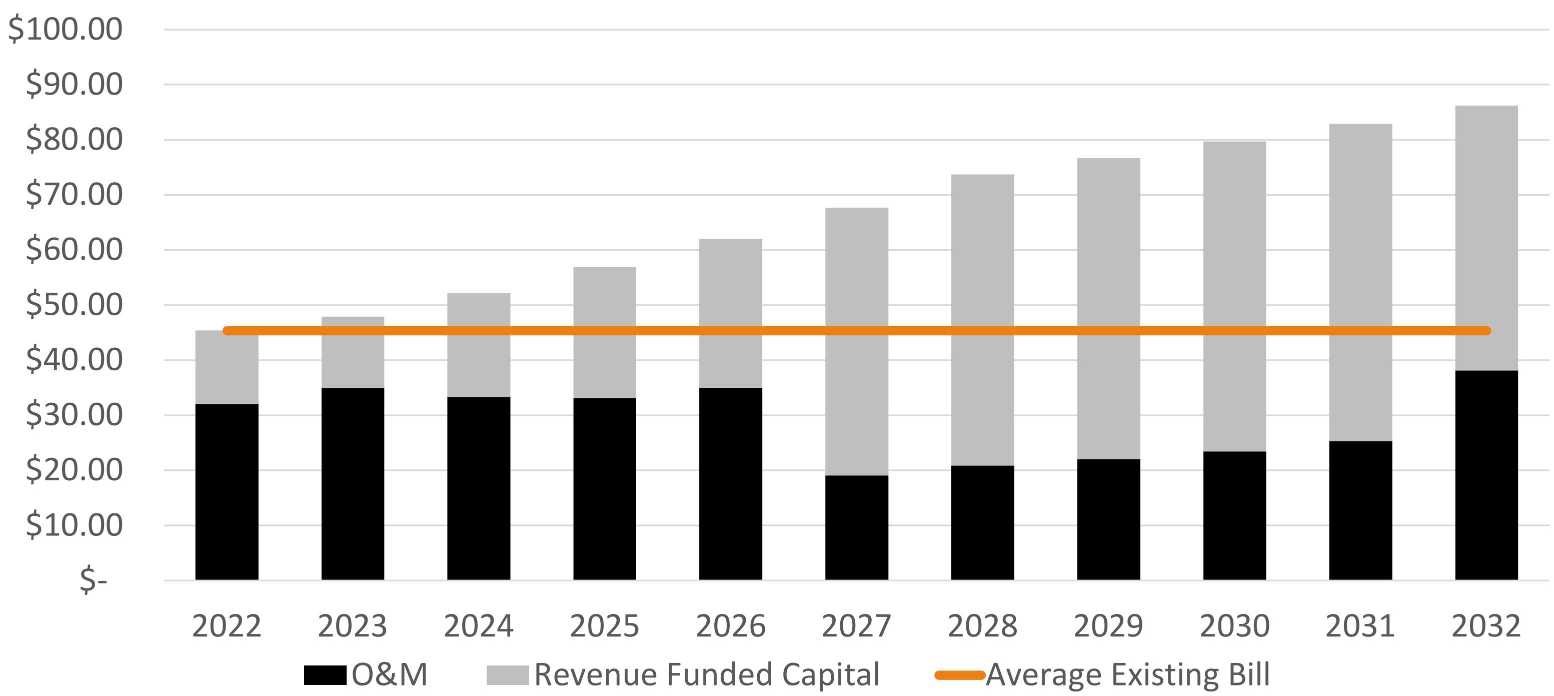
	Water	Sewer
Net System Value	$233,973,363	$94,958,473
MGD at Capacity	6.00	5.00
Level of Service (GPD)	196	203
ERUs at LOS	30,549	24,668
Calculated Fee	$7,659	$3,850
Current Fee	$9,682	$4,400
Adopt Calculated Fee?	Implementation recommended	No change recommended

Board Discussion & Feedback

Water

O&M and Capital Portion of Average Water Bill

Avg. Bill based on 5kgal



WATER FUND

Community Development - $3,901,705

Public Works - $2,003,000

Project Name	Northern Integrated Supply Project (NISP)	Start	2004
Department/Division	Engineering - Water Supply	Completion	Ongoing
Project Manager	Leif Lesoing	Priority	Priority I -MUST DO
Account Number	06-471-8456-000	Focus Area	Sustainable Infrastructure

Project Description and Location:

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

Project Justification:

As part of the Water Master Plan, this project will meet the water demands for future residents of Windsor.

Project - Capital Costs	**2024**	**2025**	**2026**	**2027**	**2028**	**LT Project**	**Total**
Property Acquisition							-
Planning /Design/Engineering	2,475,000	1,295,250					3,770,250
Construction		1,680,525	2,999,562			300,000,000	304,680,087
Contingency							-
Other:							-
Total:	**$ 2,475,000**	**$ 2,975,775**	**$ 2,999,562**	**$ -**	**$ -**	**$ 300,000,000**	**$ 308,450,337**
Funding Sources							
Cash in Lieu of Raw Water	2,475,000	2,975,775	2,999,562	-		300,000,000	
User Fees							-
Total	2,475,000	2,975,775	2,999,562	-	-	300,000,000	308,450,337
Project - Operating Impact							

Project Name	7th Street Waterline Replacement (Hemlock Dr. to Stone Mtn. Dr.)	Start	2024
Department/Division	Community Developemnt/Engineering	Completion	2024
Project Manager	Scott Pearson	Priority	Priority I -MUST DO
Account Number	06-471-8457-000	Focus Area	Sustainable Infrastructure

Project Description and Location:

Replace approximately 825 LF of 16" Ductile Iron Pipe, 930 LF of 8" Cast Iron Pipe, and 590 LF of Cast Iron Pipe in the vicinity of the future roundabouts along 7th Street at Garden Dr. and Stone Mountain Dr.

Project Justification:

Relationship to Town Board Goals: Sustainable Infrastructure - Adequately maintain and ensure that infrastructure aligns with growth.

Project - Capital Costs	**2024**	**2025**	**2026**	**2027**	**2028**	**LT Project**	**Total**
Property Acquisition							-
Planning /Design/Engineering							-
Construction	1,000,000						1,000,000
Contingency							-
Other:							-
Total:	**$ 1,000,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,000,000**
Funding Sources							
User Fees	1,000,000		-	-	-	-	1,000,000
							-
Total	1,000,000		-	-	-	-	1,000,000
Project - Operating Impact							

Project Name	Water Line Oversizing			Start	2024		
Department/Division	Engineering			Completion	2024		
Project Manager	Doug Roth			Priority	Priority IV - Other Year		
Account Number	06-471-8452-000			Focus Area	Sustainable Infrastructure		
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.							
Project Justification:							
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 - Capital Costs	**2024**	**2025**	**2026**	**2027**	**2028**	**LT Project**	**Total**
Property Acquisition							-
Planning /Design/Engineering							-
Construction	201,705						201,705
Contingency							-
Other: 20% Inflationary Adjustment							-
Total:	**$ 201,705**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 201,705**
Funding Sources							
Impact Fees	201,705	-					201,705
							-
Total	201,705	-	-	-	-	-	201,705
Project - Operating Impact							

Project Name	Gold Hill Waterline			Start	2024		
Department/Division	Engineering			Completion	2025		
Project Manager	Desa Blair/Doug Roth			Priority	Priority II -SHOULD DO		
Account Number	06-471-8452-000			Focus Area	Sustainable Infrastructure		
Project Description and Location:							
Install new connection to City of Greeley Gold Hill elevated tank pressure zone. This project will tie in to the Greeley Pressure Zone #4. Alternative options include the installation of pump stations.							
Project Justification:							
Project - Capital Costs	**2024**	**2025**	**2026**	**2027**	**2028**	**LT Project**	**Total**
Property Acquisition	200,000						200,000
Planning /Design/Engineering							-
Construction		1,440,000					1,440,000
Contingency		360,000					360,000
Other:							-
Total:	**$ 200,000**	**$ 1,800,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,000,000**
Funding Sources							
Impact Fees	200,000	1,800,000					2,000,000
							-
Total	200,000	1,800,000	-	-	-	-	2,000,000
Project - Operating Impact							

Project Name	Regional Water Treatment Plant	Start	2020
Department/Division	Engineering	Completion	LT
Project Manager	John Thornhill	Priority	Priority II -SHOULD DO
Account Number	06-471-8440-000	Focus Area	Sustainable Infrastructure

Project Description and Location:

Windsor is one of 11 municipalities and water districts that participated in a 2013 study of the feasibility of a regional water treatment plant or plants. The preferred location for a water treatment plant, especially for communities north of Hwy. 34, is north of Hwy. 14 In 2017, 4 of the original 11 entities teamed up and hired B&V Engineers to do additional engineering study of how to convey and treat NISP water. B&V estimated cost for 20 mgd treatment plant will cost $77 million.

Project Justification:

Many smaller municipalities, including Windsor, in the North Front Range buy potable water from another larger entity. As they grow it might be advantageous for them to pool resources and build a regional water treatment plant or two. In addition, some entities that have existing water treatment plants are interested in the study because diversifying their facilities might be wise.

Project - Capital Costs	**2024**	**2025**	**2026**	**2027**	**2028**	**LT Project**	**Total**
Property Acquisition							-
Planning /Design/Engineering	25,000	25,000					50,000
Construction				10,000,000		10,000,000	20,000,000
Contingency							-
Other:							-
Total:	**$ 25,000**	**$ 25,000**	**$ -**	**$ 10,000,000**	**$ -**	**$ 10,000,000**	**$ 20,050,000**
Funding Sources							
Plant Investment Fees	25,000	25,000	-	10,000,000	-	10,000,000	20,050,000
							-
Total	25,000	25,000	-	10,000,000	-	10,000,000	20,050,000
Project - Operating Impact							

Project Name	Water Line Replacement	Start	2024
Department/Division	Engineering & Public Works	Completion	Ongoing
Project Manager	Curtis Templeman	Priority	Priority I -MUST DO
Account Number	06-471-8457-000	Focus Area	Sustainable Infrastructure

Project Description and Location:

2024 – Larch Drive & Juniper Drive
2025 – Pinyon Drive & Pinyon Court
2026 - Chestnut Street: 1st Street to Hwy 257
2027 - Locust Street (7th Street to 10th Street)
2028 - Elm Street (7th Street to Elm Street)
LT -16" Replacement: 11th Street to Stone Mountain Drive

Project Justification:

TB Goal to upgrade infrastructure to support future growth and development

Project - Capital Costs	2024	2025	2026	2027	2028	LT Project	Total
Property Acquisition							-
Planning /Design/Engineering							-
Construction	850,000	700,000	1,000,000	850,000	1,000,000	3,500,000	7,900,000
Contingency							-
Other: 20% Inflationary Adjustment							-
Total:	**$ 850,000**	**$ 700,000**	**$ 1,000,000**	**$ 850,000**	**$ 1,000,000**	**$ 3,500,000**	**$ 7,900,000**
Funding Sources							
User Fees	850,000	700,000	1,000,000	850,000	1,000,000	3,500,000	7,900,000
							-
Total	850,000	700,000	1,000,000	850,000	1,000,000	3,500,000	7,900,000
Project - Operating Impact							

Project Name	Kern Reservoir Rip Rap Repair	Start	2024
Department/Division	Public Works	Completion	Ongoing
Project Manager	Wade Willis	Priority	Priority II -SHOULD DO
Account Number	06-484-8456-605	Focus Area	Sustainable Infrastructure

Project Description and Location:

Kern Reservoir Rip Rap Repair

Project Justification:

Project - Capital Costs	2024	2025	2026	2027	2028	LT Project	Total
Property Acquisition							-
Planning /Design/Engineering							-
Construction	350,000	250,000	250,000	250,000		250,000	1,350,000
Contingency							-
Other:							-
Total:	**$ 350,000**	**$ 250,000**	**$ 250,000**	**$ 250,000**	**$ -**	**$ 250,000**	**$ 1,350,000**
Funding Sources							
Usage Fees	350,000	250,000	250,000	250,000	-	250,000	1,350,000
							-
Total	$ 350,000	$ 250,000	$ 250,000	$ 250,000	$ -	$ 250,000	$ 1,350,000
Project - Operating Impact							

Project Name	Chlorine Booster Pump				Start	2023	
Department/Division	Public Works - Water				Completion	2024	
Project Manager	Charwon Walter				Priority	Priority I -MUST DO	
Account Number	06-471-8456-000				Focus Area	Sustainable Infrastructure	
Project Description and Location:							
Chlorine booster pump for our water pump station to improve chlorine levels in Raindance.							
Project Justification:							
TB Goal to upgrade infrastructure to support future growth and development							
Project - Capital Costs	**2024**	**2025**	**2026**	**2027**	**2028**	**LT Project**	**Total**
Property Acquisition							-
Planning /Design/Engineering							-
Construction	200,000						200,000
Contingency							-
Other:							-
Total:	**$ 200,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 200,000**
Funding Sources							
User Fees	200,000					-	200,000
							-
Total	$ 200,000					$ -	$ 250,000
Project - Operating Impact							

Project Name	Smart Water Meters				Start	2023	
Department/Division	Public Works - Water				Completion	2024	
Project Manager	Charwon Walter				Priority	Priority I -MUST DO	
Account Number	06-471-8456-000				Focus Area	Sustainable Infrastructure	
Project Description and Location:							
Continuation of 2023 project. Smart water meter technology to monitor and track water consumption and detect water leaks in real-time. We would start with our regular water shut-off customers, moving on to the rest of the community.							
Project Justification:							
TB Goal to upgrade infrastructure to support future growth and development							
Project - Capital Costs	**2024**	**2025**	**2026**	**2027**	**2028**	**LT Project**	**Total**
Property Acquisition							-
Planning /Design/Engineering							-
Construction							-
Contingency							-
Other:	100,000						100,000
Total:	**$ 100,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 325,000**
Funding Sources							
User Fees	100,000					-	100,000
							-
Total	$ 100,000					$ -	$ 325,000
Project - Operating Impact							

Project Name	SCADA Moderniztion Audit	Start	2024
Department/Division	Public Works - Water	Completion	Ongoing
Project Manager	Charwon Walter	Priority	Priority I -MUST DO
Account Number	06-471-8456-000	Focus Area	Sustainable Infrastructure

Project Description and Location:

To audit our existing SCADA system and create a roadmap to modernize the system. Our goal for the SCADA Modernization Assessment Study is to review the existing SCADA hardware design, communications, and operator interfaces, including Water Distribution (including the Supplier Source Meters, Storage Tanks, Booster Stations, and Pressure Reducing Valves). Especially critical will be a thorough review of the existing documents, a walk down of facilities for data collection, and verification to assess the current SCADA hardware/software solution.

Project Justification:

TB Goal to upgrade infrastructure to support future growth and development

Project - Capital Costs	**2024**	**2025**	**2026**	**2027**	**2028**	**LT Project**	**Total**
Property Acquisition							-
Planning /Design/Engineering							-
Construction							-
Contingency							-
Other:	88,000						88,000
Total:	**$ 88,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 88,000**
Funding Sources							
User Fees	88,000						88,000
							-
Total	$ 88,000						$ 88,000
Project - Operating Impact							

Project Name	Tank Hatch Replacement	Start	2024
Department/Division	Public Works - Water	Completion	Ongoing
Project Manager	Charwon Walter	Priority	Priority I -MUST DO
Account Number	06-471-8456-000	Focus Area	Sustainable Infrastructure

Project Description and Location:

Replace the hatches on the 2MG Storage Tank located at 1500 New Liberty Road. This was a recommendation from the Colorado Department of Public Health & Environment from our last Sanitary Survey.

Project Justification:

TB Goal to upgrade infrastructure to support future growth and development

Project - Capital Costs	**2024**	**2025**	**2026**	**2027**	**2028**	**LT Project**	**Total**
Property Acquisition							-
Planning /Design/Engineering							-
Construction							-
Contingency							-
Other:	85,000						85,000
Total:	**$ 85,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 85,000**
Funding Sources							
User Fees	85,000					-	85,000
							-
Total	$ 85,000					$ -	$ 85,000
Project - Operating Impact							

Project Name	Non-Potable Water Infrastructure	Start	2024
Department/Division	Public Works	Completion	2024
Project Manager	Wade Willis	Priority	Priority I -MUST DO
Account Number	06-484-8456-605	Focus Area	Sustainable Infrastructure

Project Description and Location:

2024 Placeholder for Park Audit Results ($50,000)

Project Justification:

Project - Capital Costs	**2024**	**2025**	**2026**	**2027**	**2028**	**LT Project**	**Total**
Property Acquisition							-
Planning /Design/Engineering							-
Construction	50,000						50,000
Contingency							-
Other:							-
Total:	**$ 50,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 50,000**
Funding Sources							
User Feees	50,000	-	-	-	-	-	50,000
							-
Total	$ 50,000	$ -	$ -	$ -	$ -	$ -	$ 50,000
Project - Operating Impact							

SEWER FUND

Community Development - $850,000

Public Works - $9,475,000

Project Name	Central Sewer System Upgrades	Start	2024
Department/Division	Engineering	Completion	2028
Project Manager	Doug Roth	Priority	Priority I -MUST DO
Account Number	07-481-8457-000	Focus Area	Sustainable Infrastructure

Project Description and Location: Sewer upgrades resulting from the northwest sanitary sewer master plan analysis. Design of Larch Drive improvments in 2024, const 2025. Design of Lift Sta 5 forcemain reroute in 2025, property acquisition in 2026 and construction 2027. Design of Mountain View School area sewer upgrade in 2026, property acquisition 2027, and construction 2028.

Sewer Study of existing sewer capacity and ability to serve future devleopment in areas west of WCR 15 and south of WCR 72.

Project Justification:

Sewer interceptors are the backbone of the sanitary collection system and understanding existing capacity and oversizing needs is critical.

Project - Capital Costs	**2024**	**2025**	**2026**	**2027**	**2028**	**LT Project**	**Total**
Property Acquisition			100,000				100,000
Planning /Design/Engineering	25,000	100,000	75,000				200,000
Construction	673,913			890,000	400,000		1,963,913
Contingency	101,087						101,087
Other:							-
Total:	**$ 800,000**	**$ 100,000**	**$ 175,000**	**$ 890,000**	**$ 400,000**	**$ -**	**$ 2,365,000**
Funding Sources							
Impact Fees	800,000	100,000	175,000	890,000	400,000	-	2,365,000
							-
Total	800,000	100,000	175,000	890,000	400,000	-	2,365,000
Project - Operating Impact							

Project Name	Sewer Line Oversizing	Start	2024
Department/Division	Engineering	Completion	2024
Project Manager	Doug Roth	Priority	Priority IV - Other Year
Account Number	07-481-8457-000	Focus Area	Sustainable Infrastructure

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.

Project Justification:

Sewer interceptors are the backbone of the sanitary collection system and 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 - Capital Costs	**2024**	**2025**	**2026**	**2027**	**2028**	**LT Project**	**Total**
Property Acquisition							-
Planning /Design/Engineering							-
Construction	50,000						50,000
Contingency							-
Other: 20% Inflationary Adjustment							-
Total:	**$ 50,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 50,000**
Funding Sources							
Impact Fees	50,000	-					50,000
							-
Total	50,000	-	-	-	-	-	50,000
Project - Operating Impact							

Project Name	New Wastewater Treatment Facility	Start	2023
Department/Division	Wastewater Treatment Facility	Completion	2030
Project Manager	Dennis Markham	Priority	Priority I -MUST DO
Account Number	07-481-8457-000	Focus Area	Sustainable Infrastructure

Project Description and Location:

Design and construct new wastewater treatment facility.

Project Justification:

Upgrade infrastructure to support future growth and development. Required to begin design of new facility when current facility capacity reaches 80%. (2.24 MGD)

Project - Capital Costs	2024	2025	2026	2027	2028	LT Project	Total
Property Acquisition							-
Planning /Design/Engineering	600,000	350,000	50,000		8,000,000		9,000,000
Construction	8,400,000	4,900,000	700,000			44,600,000	58,600,000
Contingency							-
Other:							-
Total:	**$ 9,000,000**	**$ 5,250,000**	**$ 750,000**	**$ -**	**$ 8,000,000**	**$ 44,600,000**	**$ 67,600,000**
Funding Sources							
Sewer Fund	9,000,000	5,250,000	750,000	-	8,000,000	44,600,000	67,600,000
							-
Total	9,000,000	5,250,000	750,000	-	8,000,000	44,600,000	67,600,000
Project - Operating Impact							

Project Name	Rehab Lift Station # 6	Start	2023
Department/Division	Sewer Collections	Completion	2024
Project Manager	Charwon Walter	Priority	Priority I -MUST DO
Account Number	07-481-8456-000	Focus Area	Sustainable Infrastructure

Project Description and Location:

Continuation of 2023 project. Design and rehabilitate lift station #6 located at 1201 Cresent Drive

Project Justification:

Lift station has reached the end of its useful life (presently 26-years in service). Maintenance costs are steadily increasing, Unit is experiencing structural issues due to corrosion.

Project - Capital Costs	2024	2025	2026	2027	2028	LT Project	Total
Property Acquisition							-
Planning /Design/Engineering							60,000
Construction	220,000						220,000
Contingency							-
Other:							-
Total:	**$ 220,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 220,000**
Funding Sources							
Sewer Plant Investment Fees	220,000	-	-	-	-	-	220,000
							-
Total	$ 220,000	-	-	-	-	-	$ 220,000
Project - Operating Impact							

Project Name	Sewer Line Rehab	Start	2024
Department/Division	Public Works & Sewer	Completion	Ongoing
Project Manager	Charwon Walter	Priority	Priority II -SHOULD DO
Account Number	07-481-8457-000	Focus Area	Sustainable Infrastructure

Project Description and Location:

2024 - Pine Mtn CT 71 - 55, Palisade Mtn Dr 56 -73, Horsetooth Mtn Ct 113 -116, Spruce Mtn Ct 114 - 120
2025 - Conifer Ct 129 - 131, Conifer Connection 134 - 9 Stone Mtn Ct 125 - 127, Garden Drive 127 - 6
2026 - Pinion Dr 148 - 137, 146 - 138, Pinion Ct 143 - 139, Juniper Dr 150 - 154, larch Dr 157 - 159
2027 - Larch Dr 157 - 146, Open space 162 - 157, Indian Trail Dr 160 - 162, 176 - 162

Project Justification:

TB Goal to upgrade infrastructure to support future growth and development

Project - Capital Costs	**2024**	**2025**	**2026**	**2027**	**2028**	**LT Project**	**Total**
Property Acquisition							-
Planning /Design/Engineering							-
Construction							-
Contingency							-
Other:	195,000	225,000	245,000	265,000			930,000
Total:	**$ 195,000**	**$ 225,000**	**$ 245,000**	**$ 265,000**	**$ -**	**$ -**	**$ 930,000**
Funding Sources							
User Fees	195,000	225,000	245,000	265,000	-	-	930,000
							-
Total	$ 195,000	$ 225,000	$ 245,000	$ 265,000	$ -	$ -	$ 930,000
Project - Operating Impact							

Project Name	Manhole Rehab	Start	2024
Department/Division	Public Works & Sewer	Completion	Ongoing
Project Manager	Charwon Walter	Priority	Priority II -SHOULD DO
Account Number	07-481-8457-000	Focus Area	Sustainable Infrastructure

Project Description and Location:

2024 - 9 Manholes - Between 6th St & 7th Street and Walnut St and Oak Street
2025 - 6 Manhole - Manhole Numbers 10, 7,4, 21, 47,55
2026 - 5 Manholes - Manhole numbers 31, 25, 28, 18, 52
2027 - 5 Manholes - Manholes Numbers 13, 12, 103, 107, 112

Project Justification:

TB Goal to upgrade infrastructure to support future growth and development

Project - Capital Costs	**2024**	**2025**	**2026**	**2027**	**2028**	**LT Project**	**Total**
Property Acquisition							-
Planning /Design/Engineering							-
Construction							-
Contingency							-
Other:	60,000	50,000	69,000	55,000			234,000
Total:	**$ 60,000**	**$ 50,000**	**$ 69,000**	**$ 55,000**	**$ -**	**$ -**	**$ 234,000**
Funding Sources							
User Fees	60,000	50,000	69,000	55,000	-	-	234,000
							-
Total	$ 60,000	$ 50,000	$ 69,000	$ 55,000	$ -	$ -	$ 234,000
Project - Operating Impact							

STORM DRAINAGE FUND

Community Development - $4,640,064

Project Name	Chestnut St. to Garden Dr. Drainage Construction	Start	2023
Department/Division	Engineering	Completion	2024
Project Manager	Doug Roth	Priority	Priority I -MUST DO
Account Number	08-483-8458-000	Focus Area	Sustainable Infrastructure

Project Description and Location:

Continuation of 2023 Project. Construction includes four drainage improvements identified in the Town Master Drainage Plan. Chestnut to Garden Improvements include drainage channel from Chestnut to Garden, Crossing Structure at Garden Dr. The Garden to Eastman poriton constucted in 2020 included detention improvements at Folkstone Park and stomline constructed from Folkstone Park to Eastman Park Dr. The 2023 construction request is to expand the project scope to improve drainage near Cornerstone and Garden.

Project Justification:

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

Project - Capital Costs	2024	2025	2026	2027	2028	LT Project	Total
Property Acquisition	-						-
Planning /Design/Engineering	149,101						149,101
Construction	3,141,824						3,141,824
Contingency	157,091						157,091
Other: 20% Inflationary Adjustment							-
Total:	**$ 3,448,017**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 3,448,017**
Funding Sources							
Impact Fees	3,448,017	-					3,448,017
							-
Total	3,448,017	-	-	-	-	-	3,448,017
Project - Operating Impact							

Project Name	Storm Oversizing - Drainage Master Plan	Start	2024
Department/Division	Engineering	Completion	2024
Project Manager	Doug Roth	Priority	Priority IV - Other Year
Account Number	08-483-8458-000	Focus Area	Sustainable Infrastructure

Project Description and Location:

Reimbursement for construciton of Master Drainage Plan Improvements

Project Justification:

Storm infrastructure is critical for performance of master drainage through Windsor. Portions of the Master Planned drainage system constructed in association with private development may be eligible for reimbursement.

Project - Capital Costs	2024	2025	2026	2027	2028	LT Project	Total
Property Acquisition							-
Planning /Design/Engineering							-
Construction	992,047	168,349	200,000	250,000	300,000		1,910,396
Contingency							-
Other: 20% Inflationary Adjustment							-
Total:	**$ 992,047**	**$ 168,349**	**$ 200,000**	**$ 250,000**	**$ 300,000**	**$ -**	**$ 1,910,396**
Funding Sources							
Impact Fees	992,047	168,349	200,000	250,000	300,000		1,910,396
							-
Total	992,047	168,349	200,000	250,000	300,000	-	1,910,396
Project - Operating Impact							

Project Name	12th and Walnut Drainage Improvements	Start	2024
Department/Division	Engineering	Completion	2024
Project Manager	Desa Blair	Priority	Priority I -MUST DO
Account Number	08-483-8458-000	Focus Area	Sustainable Infrastructure

Project Description and Location:

The storm drain inlets north of 12th Street and Walnut become inundated during typical relatively minor storm events. The back up causes street flooding. The project is to design and construct improvments to correct frequent street flooding.

Project Justification:

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

Project - Capital Costs	**2024**	**2025**	**2026**	**2027**	**2028**	**LT Project**	**Total**
Property Acquisition	-						-
Planning /Design/Engineering	100,000						100,000
Construction							-
Contingency	-						-
Other: 20% Inflationary Adjustment							-
Total:	**$ 100,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 100,000**
Funding Sources							
Impact Fees	100,000	-					100,000
							-
Total	100,000	-	-	-	-	-	100,000
Project - Operating Impact							

Project Name	WCR 17 Culvert Study (By Trautman to Railroad)	Start	2024
Department/Division	Engineering	Completion	2024
Project Manager	Desa Blair	Priority	Priority II -SHOULD DO
Account Number	08-483-8458-000	Focus Area	Sustainable Infrastructure

Project Description and Location:

Study and preliminary design of Oklahoma Basin improvements at WCR 17. The study will look at overtopping potential of WCR 17 near WCR 60. Conceptual design for future CIP to address capacitiy deficiencies.

Project Justification:

During review of the Trautman Subdivision design, a deficiency in the existing drainage system was discovered in the Oklahoma Drainage Basin near WCR 60. The study is necessary to further identify implementation of master plan system upgrades.

Project - Capital Costs	**2024**	**2025**	**2026**	**2027**	**2028**	**LT Project**	**Total**
Property Acquisition							-
Planning /Design/Engineering	50,000						50,000
Construction							-
Contingency							-
Other: 20% Inflationary Adjustment							-
Total:	**$ 50,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 50,000**
Funding Sources							
Impact Fees	50,000	-					50,000
							-
Total	50,000	-	-	-	-	-	50,000
Project - Operating Impact							

Project Name	Fossil Creek Drainage Basin Study & Concept Design	Start	2024
Department/Division	Engineering	Completion	2024
Project Manager	Desa Blair	Priority	Priority III -COULD DO
Account Number	08-483-8458-000	Focus Area	Sustainable Infrastructure

Project Description and Location:

Study and preliminary design of Fossil Creek Drainage Basin improvements. The study will look at conceptual master plan improvments and develop conceptual design for future CIP.

Project Justification:

The Fossil Creek Drainage Basin experienced areas of flooding during June of 2023. The study is necessary to further identify implementation of master plan system upgrades.

Project - Capital Costs	**2024**	**2025**	**2026**	**2027**	**2028**	**LT Project**	**Total**
Property Acquisition							-
Planning /Design/Engineering	50,000						50,000
Construction							-
Contingency							-
Other: 20% Inflationary Adjustment							-
Total:	**$ 50,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 50,000**
Funding Sources							
Impact Fees	50,000	-					50,000
							-
Total	50,000	-	-	-	-	-	50,000
Project - Operating Impact							

TOWN OF WINDSOR WATER FUND – 06

ACCT. NO.	ACCOUNT NAME	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACTUAL THRU JULY	2023 PROJECTED	2024 BUDGET	NOTES
	WATER FUND O&M REVENUE - 06									WATER FUND
										OPERATING & MAINTENANCE
4001-000	Beginning Fund Balance	9,788,708	10,732,441	11,718,981	13,063,004	14,694,710	14,694,710	14,694,710	13,520,940	
4334-000	Grants	0	0	0	0	0	0	0	0	
4334-910	Grants Public Works Facility	0	0	0	0	0	0	0	0	
4351-000	Utility Sales	4,691,276	5,651,147	6,047,997	6,649,070	6,481,287	2,368,539	6,481,287	6,572,948	
4355-000	Meter Yokes / Materials	303,848	259,960	370,990	294,435	353,680	49,466	100,000	308,461	
4356-000	Hydrant Meter Rental	21,138	26,648	15,850	(23,620)	18,233	44,972	75,000	6,293	
4357-000	Water Rental	189,510	260,158	262,377	673,284	237,348	164,959	275,000	250,000	
4359-000	Tank Water Revenue	4,890	9,289	15,192	11,044	9,790	8,545	17,000	11,842	
4364-000	Interest Income	981,871	770,907	546,544	1,171,398	750,000	748,039	1,200,000	875,000	
4368-601	Miscellaneous/Regional Water Treatment	0	0	0	0	0	0	0	0	
4368-000	Miscellaneous/Service Reconnect Fees	30,556	21,880	35,985	53,525	29,474	34,515	75,000	37,130	
4385-000	Delinquent Charge	57,970	37,960	49,480	60,460	48,470	28,440	48,470	49,300	
4386-000	Construction Water	0	0	0	0	0	0	0	0	
WATER FUND O&M REVENUES TOTAL		**6,281,058**	**7,037,948**	**7,344,416**	**8,889,595**	**7,928,282**	**3,447,475**	**8,271,757**	**8,110,974**	
	AVAILABLE RESOURCES	**16,069,766**	**17,770,389**	**19,063,397**	**21,952,599**	**22,622,992**	**18,142,184**	**22,966,467**	**21,631,914**	
	WATER FUND O&M EXPENDITURES 06									
WATER SYSTEM - 471										
5111-000	Wages / Full Time	215,606	239,964	277,410	422,064	455,049	194,036	461,990	522,055	Public Works Division Manager, Utility Technician (5), Public Works Supervisor (.5), Water Resources Administrator, Water Conservation Technician, Utiities Superintendant (.5)
5113-000	Wages/Seasonal	0	0	0	18,023	25,737	0	25,737	25,000	PW Maintenance Tech
5114-000	Merit Pay	0	0	0	0	0	0	0	0	
5121-000	Wages / Over Time	7,808	5,058	10,365	14,340	17,750	6,882	16,386	18,750	
5122-000	On Call Time	8,753	10,284	10,614	15,666	47,687	12,279	29,236	23,125	
5126-000	Short Term Disability	94	159	237	499	421	266	633	421	
5127-000	Long Term Disability	982	994	1,202	1,675	2,116	867	2,064	2,428	
5128-000	Vision Insurance	597	517	613	659	816	421	1,002	1,122	
5130-000	FICA-Med	3,089	3,708	4,167	6,221	6,598	3,014	7,176	7,944	
5131-000	FICA	13,208	15,854	17,817	26,599	28,213	12,889	30,688	33,969	
5132-000	Medical Insurance	56,445	47,931	43,023	67,504	99,821	38,268	91,114	116,685	
5133-000	Employee Retirement	5,939	13,238	15,337	22,350	27,303	11,159	26,569	31,323	
5134-000	Unemployment Insurance	662	790	867	861	910	416	990	1,096	

TOWN OF WINDSOR WATER FUND - 06

ACCT. NO.	ACCOUNT NAME	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACTUAL THRU JULY	2023 PROJECTED	2024 BUDGET	NOTES
5135-000	Workers Compensation Insurance	4,524	7,707	4,776	5,475	6,826	3,108	7,400	8,218	
5136-000	Dental Insurance	4,377	3,668	4,308	5,371	7,366	3,206	7,633	9,056	
5137-000	Staff Development	2,214	1,831	7,139	10,391	24,150	932	2,219	35,960	Traning and Certs, APWA, Water Conservation
5138-000	Life Insurance	538	540	654	913	953	447	1,064	1,316	
5141-000	Uniform/Clothing Allowance	1,461	1,107	1,331	1,726	3,200	176	419	3,200	
5144-000	Employee Assistance Administration	71	98	0	0	332	0	332	0	
	Personal Services Total	*326,367*	*353,449*	*399,860*	*620,337*	*755,248*	*288,366*	*712,655*	*841,668*	
6210-000	Office Supplies	654	877	791	1,200	650	197	650	2,250	
6212-000	Investment Management Fees	50,663	69,383	83,444	89,708	90,000	45,273	90,000	65,000	
6213-000	Public Relations	0	107	39	14,122	270,117	15,613	270,117	78,250	
6214-000	Board Development	125	224	409	0	3,000	0	3,000	3,000	Water and Sewer Board Educational Materials
6216-000	Reference Books/Materials	0	0	0	134	1,000	0	1,000	3,000	
6217-000	Dues/Fees/Subscriptions	2,216	1,700	2,258	1,585	3,600	1,172	3,600	4,150	Colorado Waterwise, Irrigation Association
6218-000	Small Equipment Items	10,962	23,804	6,360	13,880	34,942	10,767	34,942	28,900	New Shoring, Pipe Fittings, Tools
6232-000	Building Repair/Maintenance	1,190	64	0	19,800	1,400	0	1,400	10,000	Fuses, filters
6237-000	Lines Maintenance	32,059	14,535	45,688	47,483	179,350	13,591	179,350	178,600	Repair valves, asphalt repairs, PVC, copper, brass fittings
6238-000	Hydrant Repair/Maintenance	1,189	2,564	285	6,784	15,500	5,584	15,500	15,750	Parts, replacement
6239-000	Meter Repair/Maintenance	295,878	379,100	416,903	411,152	452,802	50,150	452,802	432,028	Meters, yokes, based on permits
6243-000	Weed Control	0	0	0	0	4,000	0	4,000	0	
6244-000	Assessments	342,861	343,468	378,866	395,516	500,000	157,879	500,000	592,250	NPIC $200 per share at 533.75 shares, whitney and Eaton?, $63k rental to Greeley, $63k rule 11 charges, $20k for New Cache if Kern drops, $55 for CBT units, GLIC Assessments, $75k for Loveland Lease, $50k for Fort Collins lease.
6246-000	Liability Insurance	29,198	34,828	32,596	35,976	43,462	42,020	43,462	56,974	
6247-000	Safety	0	0	0	0	1,000	0	1,000	0	
6248-000	Signs	0	0	0	0	6,500	0	6,500	2,000	Conservation messaging for parks and audit vehicle
6249-000	Leases/Rentals	0	0	0	0	5,000	0	5,000	0	
6253-000	Contract Services	33,663	45,808	56,815	116,584	498,808	36,581	498,808	431,275	Hwy 34 Topographic Study ($12,385), UNCC Locates, cloud reads, Lead Assesment to meet regulatory requirements, SCADA, Resource Central Garden in a Box Program ($8,500), Resource Central Turf Conversion Program ($95,000), Demonstration Turf Plots Town Hall ($25,000), Creation of State Required Water Conservation Master Plan. The project was shelved for 2023 and will be revisited in 2024, so these funds will need to be forwarded to the 2024 budget.
6256-000	Publishing/Recording	75	45	110	15	0	0	0	0	
6260-000	Utilities	20,514	33,813	38,424	40,153	39,730	7,035	39,730	43,703	
6261-000	Telephone Services	2,255	7,177	3,300	2,970	0	0	0	0	
6263-000	Postage	16,169	16,614	15,707	4,235	17,250	1,517	17,250	17,200	
6264-000	Printing/Binding	8,800	7,796	13,741	22,747	12,100	5,360	12,100	18,244	

TOWN OF WINDSOR WATER FUND - 06

ACCT. NO.	ACCOUNT NAME	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACTUAL THRU JULY	2023 PROJECTED	2024 BUDGET	NOTES
6265-000	Potable Water Purchase	2,524,801	2,981,250	2,955,128	3,412,533	4,063,800	993,683	4,063,800	4,811,400	110 million gallons from FCLWD 4% increase to $4.24 per 1000 gallons ($466k), North Weld 500 million gallons at 8% increase to $4.84 per 1000 ($2.42 million), Greeley 10% increase to $6.05 per 1000 gallons for total of 350 million gallons ($2.12 million). $3.1 milion to North Weld for plant investment fees (PIF) for 80 million gallons of treatment capacity.
6267-000	Study Review/Consultant	25,800	24,846	1,600	40,122	40,000	0	40,000	115,000	
6267-601	Miscellaneous /Regional Water Treatment	0	45	0	0	0	16,531	0	0	
6272-000	Lab Tests/Chemicals	20,508	10,681	11,729	10,677	30,465	5,085	30,465	43,560	UCMR 5 New regulatory requirements, Chemicals for Chlorine Dosing Station
6289-000	Credit Card Processing Fees	54,555	65,934	71,694	95,234	85,000	15,233	85,000	43,167	
	Operating & Maintenance Total	*3,474,135*	*4,064,663*	*4,135,888*	*4,782,610*	*6,399,476*	*1,423,271*	*6,399,476*	*6,995,701*	
7010-000	Fleet Transfer	42,114	44,987	64,274	53,184	74,381	30,992	74,381	113,240	
7011-000	Information Tech Transfer	18,511	37,187	39,685	57,095	50,698	21,124	50,698	95,479	
7302-000	Administration Exp Transfer/Gen Fund	638,711	657,872	657,872	718,108	513,448	213,937	513,448	452,530	
7377-000	Transfer to Water/NP Fund	199,869	199,869	199,869	199,869	199,869	83,279	199,869	199,869	Kern Reservoir Loan Repayment
7810-000	Fleet Capital Contribution	23,000	0	0	80,000	95,000	39,583	95,000	60,000	F-150 ($50,000), Flatbed Trailer ($10,000)
7811-000	IT Capital Contribution	1,500	0	0	0	0	0	0	0	
	Interfund Loans & Transfers Total	*923,705*	*939,915*	*961,700*	*1,108,256*	*933,396*	*388,915*	*933,396*	*921,118*	
8420-000	Building/Structures	0	0	0	0	0	0	0	0	
8420-910	Building/PW Maint Facility	0	0	0	0	0	0	0	0	
8440-000	Machinery/Equipment	0	39,863	23,091	0	0	0	0	0	
8456-000	System Improvements	0	39,087	68,607	0	0	0	0	298,000	Smart Water Meters ($100,000), Regional Plant ($25,000), SCADA ($88,000), Tank Hatch ($85,000)
8457-000	Replacement Lines	613,118	614,431	411,246	746,686	2,582,500	483,987	1,400,000	850,000	Waterline Replacement
	Capital Outlay Total	*613,118*	*693,381*	*502,944*	*746,686*	*2,582,500*	*483,987*	*1,400,000*	*1,148,000*	
WATER FUND O&M EXPENDITURES TOTAL		**5,337,325**	**6,051,408**	**6,000,393**	**7,257,890**	**10,670,620**	**2,584,539**	**9,445,527**	**9,906,487**	
BEGINNING O&M FUND BALANCE		**9,788,708**	**10,732,441**	**11,718,981**	**13,063,004**	**14,694,710**	**14,694,710**	**14,694,710**	**13,520,940**	
REVENUE		**6,281,058**	**7,037,948**	**7,344,416**	**8,889,595**	**7,928,282**	**3,447,475**	**8,271,757**	**8,110,974**	
AVAILABLE RESOURCES		**16,069,766**	**17,770,389**	**19,063,397**	**21,952,599**	**22,622,992**	**18,142,184**	**22,966,467**	**21,631,914**	
EXPENDITURES		**5,337,325**	**6,051,408**	**6,000,393**	**7,257,890**	**10,670,620**	**2,584,539**	**9,445,527**	**9,906,487**	
ENDING O&M FUND BALANCE		**10,732,441**	**11,718,981**	**13,063,004**	**14,694,710**	**11,952,372**	**15,557,645**	**13,520,940**	**11,725,427**	
WATER PLANT INVESTMENT FEES REVENUES										
4001-000	Beginning Fund Balance	10,078,128	14,716,285	17,504,290	19,201,085	23,493,623	23,493,623	23,493,623	7,343,280	

TOWN OF WINDSOR WATER FUND - 06

ACCT. NO.	ACCOUNT NAME	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACTUAL THRU JULY	2023 PROJECTED	2024 BUDGET	NOTES
4334-906	Grant / Water Tank	0	0	0	0	0	0	0	0	
4334-910	Grants Public Works Facility	0	0	0	0	0	0	0	0	
4352-000	Plant Investment Fees	3,853,065	3,136,738	4,599,281	4,266,012	1,888,379	828,449	1,888,379	4,020,004	Based on 40% Projected Decline in Permit Activity
4367-000	Developer Contributions	3,792,411	2,706,175	499,798	2,476,274	0	0	0	0	
4374-000	Transfer from Capital Imp Fund	65,833	65,833	65,833	65,833	65,833	27,430	65,833	65,833	Loan repayment for I-25/SH392 (13 of 20)
4376-000	Plant Investment Fees Transfer	0	0	0	0	0	0	0	0	
WATER PLANT INVEST FEE REVENUES TOTAL		**7,711,309**	**5,908,747**	**5,164,912**	**6,808,119**	**1,954,212**	**855,879**	**1,954,212**	**4,085,837**	
	AVAILABLE RESOURCES	**17,789,437**	**20,625,032**	**22,669,202**	**26,009,205**	**25,447,835**	**24,349,502**	**25,447,835**	**11,429,117**	
WATER PLANT INVESTMENT FEES EXPENDITURES 471										
7312-000	Transfer to Capital Imp for I-25 / SH 392	0	0	0	0	0	0	0	0	
7377-000	Transfer to Water / NP Fund	0	0	0	0	0	0	0	0	
	Non-Operating Total	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	
8410-000	Land/Easement	0	379,091	2,968,319	(1,340,533)	0	0	0	0	
8420-910	Building/PW Maint Facility	0	0	0	0	0	0	0	0	
8452-000	Oversize lines	0	35,476	0	175,259	868,270	0	868,270	201,705	Waterline Oversizing
8453-000	Transmission Mains	3,073,152	2,706,175	499,798	2,476,274	0	0	0		
8456-000	System Improvements	0	0	0	1,204,582	11,367,817	4,814,587	17,236,285	200,000	Gold Hill Pressure Zone - Water System Improvements
8457-000	Replacement Lines	0	0	0	0	0	0	0	1,000,000	7th Street Waterline Replacement
	Capital Outlay Total	*3,073,152*	*3,120,741*	*3,468,117*	*2,515,582*	*12,236,087*	*4,814,587*	*18,104,555*	*1,401,705*	
WATER PLANT INVEST FEE EXPENDITURES TOTAL		**3,073,152**	**3,120,741**	**3,468,117**	**2,515,582**	**12,236,087**	**4,814,587**	**18,104,555**	**1,401,705**	
BEGINNING PLANT INVESTMENT BALANCE		**10,078,128**	**14,716,285**	**17,504,290**	**19,201,085**	**23,493,623**	**23,493,623**	**23,493,623**	**7,343,280**	
REVENUE		**7,711,309**	**5,908,747**	**5,164,912**	**6,808,119**	**1,954,212**	**855,879**	**1,954,212**	**4,085,837**	**2,722,282**
AVAILABLE RESOURCES		**17,789,437**	**20,625,032**	**22,669,202**	**26,009,205**	**25,447,835**	**24,349,502**	**25,447,835**	**11,429,117**	
EXPENDITURES		**3,073,152**	**3,120,741**	**3,468,117**	**2,515,582**	**12,236,087**	**4,814,587**	**18,104,555**	**1,401,705**	
ENDING PLANT INVESTMENT BALANCE		**14,716,285**	**17,504,290**	**19,201,085**	**23,493,623**	**13,211,748**	**19,534,915**	**7,343,280**	**10,027,412**	
WATER PLANT INVESTMENT FEES REVENUES - NISP										
4001-000	Beginning Fund Balance	(338,300)	(1,080,800)	(3,555,800)	(4,760,300)	(6,327,800)	(4,760,300)	(4,760,300)	(6,667,370)	
4352-909	Plant Investment Fees	0	0	0	0	0	0	0	0	

ACCT. NO.	ACCOUNT NAME	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACTUAL THRU JULY	2023 PROJECTED	2024 BUDGET	NOTES
WATER PLANT INVEST FEE - NISP REVENUES TOTAL		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	
	AVAILABLE RESOURCES	**(338,300)**	**(1,080,800)**	**(3,555,800)**	**(4,760,300)**	**(6,327,800)**	**(4,760,300)**	**(4,760,300)**	**(6,667,370)**	
WATER PLANT INVESTMENT FEES EXPENDITURES 471 - NISP										
8456-909	System Improvements	742,500	2,475,000	1,204,500	1,567,500	1,997,820	1,907,070	1,907,070	2,475,000	
	Capital Outlay Total	*742,500*	*2,475,000*	*1,204,500*	*1,567,500*	*1,997,820*	*1,907,070*	*1,907,070*	*2,475,000*	
WATER PLANT INVEST FEE - NISP EXPENDITURES TOTAL		**742,500**	**2,475,000**	**1,204,500**	**1,567,500**	**1,997,820**	**1,907,070**	**1,907,070**	**2,475,000**	
BEGINNING PLANT INVESTMENT BALANCE NISP		**(338,300)**	**(1,080,800)**	**(3,555,800)**	**(4,760,300)**	**(6,327,800)**	**(4,760,300)**	**(4,760,300)**	**(6,667,370)**	
REVENUE		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	
AVAILABLE RESOURCES		**(338,300)**	**(1,080,800)**	**(3,555,800)**	**(4,760,300)**	**(6,327,800)**	**(4,760,300)**	**(4,760,300)**	**(6,667,370)**	
EXPENDITURES		**742,500**	**2,475,000**	**1,204,500**	**1,567,500**	**1,997,820**	**1,907,070**	**1,907,070**	**2,475,000**	
ENDING PLANT INVESTMENT BALANCE NISP		**(1,080,800)**	**(3,555,800)**	**(4,760,300)**	**(6,327,800)**	**(8,325,620)**	**(6,667,370)**	**(6,667,370)**	**(9,142,370)**	
DEVELOPMENT RAW WATER REVENUE										
4001-000	Beginning Fund Balance	2,012,850	3,264,198	5,207,247	9,769,082	14,545,192	14,545,192	14,545,192	19,357,913	
4353-000	Development Raw Water	2,643,043	1,943,049	4,561,835	4,776,111	4,812,721	972,180	4,812,721	5,251,776	Based on $68,000 per acre foot x 285 Non-Raindance SFR's
4364-000	Interest Income	0	0	0	0	0	0	0	0	
DEVELOPMENT RAW WATER REVENUES TOTAL		**2,643,043**	**1,943,049**	**4,561,835**	**4,776,111**	**4,812,721**	**972,180**	**4,812,721**	**5,251,776**	
	AVAILABLE RESOURCES	**4,655,893**	**5,207,247**	**9,769,082**	**14,545,192**	**19,357,913**	**15,517,372**	**19,357,913**	**24,609,689**	
DEVELOPMENT RAW WATER EXPENDITURES										
8411-000	Water Shares	1,391,695	0	0	0	0	0	0	0	
8494-000	Non-Potable Water Shares	0	0	0	0	0	0	0	0	
	Capital Outlay Total	*1,391,695*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	
DEVELOPMENT RAW WATER EXPENDITURES TOTAL		**1,391,695**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	
BEGINNING RAW WATER BALANCE		**2,012,850**	**3,264,198**	**5,207,247**	**9,769,082**	**14,545,192**	**14,545,192**	**14,545,192**	**19,357,913**	
REVENUE		**2,643,043**	**1,943,049**	**4,561,835**	**4,776,111**	**4,812,721**	**972,180**	**4,812,721**	**5,251,776**	
AVAILABLE RESOURCES		**4,655,893**	**5,207,247**	**9,769,082**	**14,545,192**	**19,357,913**	**15,517,372**	**19,357,913**	**24,609,689**	

TOWN OF WINDSOR WATER FUND - 06

ACCT. NO.	ACCOUNT NAME	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACTUAL THRU JULY	2023 PROJECTED	2024 BUDGET	NOTES
	EXPENDITURES	**1,391,695**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	
	ENDING RAW WATER BALANCE	**3,264,198**	**5,207,247**	**9,769,082**	**14,545,192**	**19,357,913**	**15,517,372**	**19,357,913**	**24,609,689**	
	NON-POTABLE WATER REVENUE									
4001-000	Beginning Fund Balance	(1,251,492)	(639,972)	(1,021,916)	(1,204,217)	(1,689,520)	(1,204,217)	(1,204,217)	(2,148,089)	
4357-484	Water Rental	58,687	98,968	87,920	157,123	81,858	12,000	81,858	114,670	Average of Prior 3 Years
4361-484	Gas Drilling Royalties	1,075,180	227,118	541,387	511,272	750,000	82,184	500,000	426,592	Average of Prior 3 Years
4368-328	Miscellaneous Income/BROE farm	0	0	5,000	0	0	0	0	0	
4376-000	Transfer from Water Fund Plant Investment	199,869	199,869	199,869	199,869	199,869	83,279	199,869	199,869	50% Payment on Kern Reservoir Debt
4378-000	Transfer from Storm Drain to N-Pot	199,869	0	0	0	0	0	0	0	
	NON-POTABLE WATER REVENUES TOTAL	**1,533,605**	**525,954**	**834,176**	**868,264**	**1,031,727**	**177,463**	**781,727**	**741,131**	
	AVAILABLE RESOURCES	**282,113**	**(114,018)**	**(187,740)**	**(335,953)**	**(657,793)**	**(1,026,754)**	**(422,490)**	**(1,406,958)**	
	NON-POTABLE WATER EXPENDITURES - 484									
6240-000	Equipment Repairs	43	0	945	0	1,000	0	1,000	30,000	
6240-605	Equipment Repairs/Kern	12,740	1,631	6,646	152	7,005	0	7,005	20,000	
6244-000	Assessments	4,117	200	570	3,193	22,000	3,364	22,000	22,000	
6246-000	Liability Insurance	502	5,104	9,664	10,383	9,394	9,026	9,394	11,473	
6253-000	Contract Services	49,660	16,650	65,091	106,092	202,000	42,672	202,000	165,000	
6253-485	Contract Services / Kyger	32,679	23,079	55,062	40,935	75,000	2,790	75,000	65,000	
6253-605	Contract Services / Kern	71,077	82,972	45,353	138,615	98,600	14,368	98,600	137,000	
6260-000	Utilities	7,093	7,151	7,405	89,229	10,000	1,983	10,000	10,000	
6260-605	Utilities / Kern	959	345	899	766	850	235	850	1,000	
6267-485	Study Review/Consultant-Kyger	0	19,635	28,240	4,780	0	0	0	0	
6277-485	Loan Admin Fee Expense	0	0	0	0	0	0	0	0	
	Operating & Maintenance Total	*178,869*	*156,767*	*219,875*	*394,146*	*425,849*	*74,438*	*425,849*	*461,473*	
7306-000	Transfer to General Fund	35,000	36,350	36,350	15,000	15,000	6,250	15,000	15,000	
7306-605	Transfer to General Fund / Kern	10,000	10,000	10,000	2,500	10,000	4,167	10,000	10,000	
7321-000	Bond Interest Expense/Kern Reservoir	90,332	84,625	68,174	57,318	51,668	22,764	51,668	40,146	Year 8 of 10
7321-485	Bond Interest Expense/Kyger Reservoir	120,217	115,314	110,277	105,102	99,784	99,784	99,784	94,320	Year 7 of 20
7350-000	Bond Principal Expense/Kern Reservoir	309,406	315,113	325,901	336,803	348,070	143,794	348,070	359,592	Year 8 of 10
7350-485	Bond Principal Expense/Kyger Reservoir	178,262	183,164	188,201	193,376	198,694	198,694	198,694	204,158	Year 7 of 20

TOWN OF WINDSOR WATER FUND - 06

ACCT. NO.	ACCOUNT NAME	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACTUAL THRU JULY	2023 PROJECTED	2024 BUDGET	NOTES
7363-485	Debt Issuance Cost Kyger	0	0	0	0	0	0	0	0	
	Loans & Transfers Total	*743,217*	*744,567*	*738,903*	*710,099*	*723,216*	*475,452*	*723,216*	*723,216*	
8410-000	Land	0	0	0	0	0	0	0	0	
8440-000	Machinery/Equipment	0	0	0	11,924	50,000	99,848	50,000	200,000	Chlorine Booster Pump
8456-000	Systems Improvements	0	6,565	0	0	0	0	0	50,000	Placeholder for Audit Results ($50,000),
8456-485	System Improve / Kyger	0	0	0	0	350,000	16,968	350,000	350,000	Rip-Rap Repair
8456-605	System Improve / Kern	0	0	57,700	237,398	0	176,534	176,534	280,000	Algae Elimination Devices
8494-000	Non-Potable Water Shares	0	0	0	0	0	0	0	0	
8494-485	Non-Potable Water Shares / Kyger	0	0	0	0	0	0	0	0	
	Capital Outlay Total	*0*	*6,565*	*57,700*	*249,322*	*400,000*	*293,350*	*576,534*	*880,000*	
NON-POTABLE WATER EXPENDITURES TOTAL		**922,085**	**907,898**	**1,016,478**	**1,353,567**	**1,549,065**	**843,241**	**1,725,599**	**2,064,689**	
BEGINNING NON-POTABLE WATER BALANCE		**(1,251,492)**	**(639,972)**	**(1,021,916)**	**(1,204,217)**	**(1,689,520)**	**(1,204,217)**	**(1,204,217)**	**(2,148,089)**	
REVENUE		**1,533,605**	**525,954**	**834,176**	**868,264**	**1,031,727**	**177,463**	**781,727**	**741,131**	
AVAILABLE RESOURCES		**282,113**	**(114,018)**	**(187,740)**	**(335,953)**	**(657,793)**	**(1,026,754)**	**(422,490)**	**(1,406,958)**	
EXPENDITURES		**922,085**	**907,898**	**1,016,478**	**1,353,567**	**1,549,065**	**843,241**	**1,725,599**	**2,064,689**	
ENDING NON-POTABLE WATER BALANCE		**(639,972)**	**(1,021,916)**	**(1,204,217)**	**(1,689,520)**	**(2,206,858)**	**(1,869,995)**	**(2,148,089)**	**(3,471,647)**	
	WATER FUND SUMMARY									
	Beginning Cash Balances	20,289,894	26,992,152	29,852,802	36,068,653	44,716,204	44,716,204	44,716,204	44,716,204	
	Total Revenues	18,169,015	15,415,698	17,905,339	21,342,089	15,726,942	5,452,997	15,820,417	18,189,718	
	Total Expenditures	11,466,757	12,555,048	11,689,487	12,694,538	26,453,592	10,149,437	31,182,751	15,847,881	
	Ending Cash Balances	**26,992,152**	**29,852,802**	**36,068,653**	**44,716,204**	**33,989,555**	**40,019,764**	**29,353,871**	**47,058,041**	
	WATER FUND EXPENDITURES BY CATEGORY									
	Personnel	326,367	353,449	399,860	620,337	755,248	288,366	712,655	841,668	
	Operation & Maintenance	3,653,004	4,221,430	4,355,763	5,176,756	6,825,325	1,497,709	6,825,325	7,457,174	
	Debt Service & Transfers	1,666,922	1,684,482	1,700,603	1,818,355	1,656,612	864,367	1,656,612	1,644,334	
	Capital Outlay	5,820,465	6,295,687	5,233,261	5,079,090	17,216,407	7,498,994	21,988,159	5,904,705	

TOWN OF WINDSOR SEWER FUND – 07

ACCT. NO.	ACCOUNT NAME	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	ACTUAL THRU JULY 2023	2023 PROJECTED	2024 BUDGET	NOTES
SEWER FUND OPERATING & MAINTENANCE REVENUE - 07										SEWER
										OPERATING & MAINTENANCE
4001-000	Beginning Fund Balance	2,588,454	2,346,173	1,888,373	2,780,938	3,305,154	3,305,154	3,305,154	1,342,848	
4351-000	Utility Sales	2,420,819	2,590,422	3,029,525	3,492,126	3,771,246	2,264,251	3,771,246	4,378,488	
4334-390	Grants	0	8,193	0	0	0	0	0	0	
4334-910	Grants Public Works Facility	0	0	0	0	0	0	0	0	
4361-000	Gas & Oil Drilling Royalties	0	0	0	139	0	0	0	0	
4364-000	Interest Income	44,890	27,524	3,363	59,549	25,000	102,205	185,000	0	
4368-000	Miscellaneous Revenue	10,968	0	0	1,200	0	0	0	400	
SEWER FUND O&M TOTAL REVENUE		**2,476,677**	**2,626,139**	**3,032,888**	**3,553,014**	**3,796,246**	**2,366,456**	**3,956,246**	**4,378,888**	
	AVAILABLE RESOURCES	**5,065,131**	**4,972,313**	**4,921,261**	**6,333,952**	**7,101,400**	**5,671,610**	**7,261,400**	**5,721,736**	
SEWER FUND OPERATING & MAINTENANCE EXPENDITURES - 07										
SEWER SYSTEM - 481										
5111-000	Wages / Full Time	131,587	140,186	127,060	51,660	283,276	87,959	283,276	297,881	Public Works Supervisor (.5), Wastewater Collections Certified Operator, Utility Technician (3), Utilities Superintendant (.5)
5114-000	Merit Pay	0	0	0	0	0	0	0	0	
5121-000	Wages / Over Time	3,712	3,493	4,212	3,279	4,000	2,248	4,000	12,480	
5122-000	On Call Time	6,436	5,834	3,625	2,132	5,250	3,284	5,250	14,300	
5126-000	Short Term Disability	273	285	256	27	471	0	471	471	
5127-000	Long Term Disability	608	610	569	282	1,317	268	1,317	1,385	
5128-000	Vision Insurance	323	332	320	126	732	104	732	774	
5130-000	FICA-Med	2,073	1,950	1,864	1,086	4,108	1,307	4,108	4,319	
5131-000	FICA	8,863	8,336	7,970	9,340	17,563	5,589	17,563	18,469	
5132-000	Medical Insurance	33,445	32,981	30,680	17,477	79,700	14,224	79,700	87,870	
5133-000	Employee Retirement	4,499	7,881	7,538	3,704	16,997	4,638	16,997	17,873	
5134-000	Unemployment Insurance	450	425	390	174	567	180	567	596	
5135-000	Workers Compensation Insurance	2,527	311	4,486	2,856	4,249	2,317	4,249	4,468	
5136-000	Dental Insurance	2,309	2,364	2,290	1,121	6,523	902	6,523	6,215	
5137-000	Staff Development	1,235	652	2,702	1,093	23,230	5,551	23,230	21,765	
5138-000	Life Insurance	334	333	311	154	608	137	608	751	
5141-000	Uniform/Clothing Allowance	643	165	524	780	1,400	135	1,400	1,400	
5144-000	Employee Assistance Administration	117	111	0	0	215	0	215	0	
	Personal Services Total	*199,432*	*206,249*	*194,797*	*95,291*	*450,205*	*128,843*	*450,205*	*491,017*	

TOWN OF WINDSOR SEWER FUND - 07

ACCT. NO.	ACCOUNT NAME	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	ACTUAL THRU JULY 2023	2023 PROJECTED	2024 BUDGET	NOTES
6210-000	Office Supplies	195	179	103	545	1,000	115	1,000	400	
6213-000	Public Relarions	0	213	102	0	2,000	0	2,000	2,000	
6216-000	Reference Books/Materials	0	0	0	354	0	140	0	250	
6217-000	Dues/Fees/Subscriptions	0	25	0	0	100	0	100	0	
6218-000	Small Equipment Items	6,527	11,874	6,089	12,116	18,315	23,107	23,107	11,135	Sewer tools, Rubber boots tyvex suits
6237-000	Lines Repair/Maintenance.	123,600	27,435	31,987	(113,000)	60,800	1,045	60,800	58,300	Manhole Rapairs/Asphalt Repairs
6245-000	Travel/Mileage	0	0	464	0	0	0	0	0	
6246-000	Liability Insurance	21,117	24,960	8,015	8,825	7,753	7,453	7,453	18,098	
6249-000	Leases/Rentals	0	0	0	0	500	0	500	500	
6253-000	Contract Services	17,000	14,854	21,448	25,413	127,700	11,685	127,700	54,500	
6260-000	Utilities	8,859	10,244	10,619	9,041	12,000	5,875	12,000	10,800	
6261-000	Telephone Services	4,573	4,865	4,819	3,797	0	1,991	0	0	
6263-000	Postage	12,804	13,745	11,408	163	15,400	209	15,400	12,500	
6264-000	Printing/Binding	8,740	7,736	13,741	22,214	15,000	4,767	15,000	17,980	
6267-000	Study Review/Consultant	0	1,550	0	11,967	0	0	0	0	
6271-000	Lift Station Repair/Rehab	5,077	2,373	5,808	9,877	5,419	150	5,419	5,800	Fitlers, Gaskets, buildings
6289-000	Credit Card Processing Fees	27,278	32,967	39,198	47,617	45,000	10,792	45,000	21,584	
	Operating & Maintenance Total	*235,769*	*153,019*	*153,802*	*38,928*	*310,987*	*67,328*	*315,479*	*213,847*	
7010-000	Fleet Transfer	51,566	24,069	58,857	45,120	45,778	22,889	45,778	50,059	
7302-000	Administration Exp Transfer/Gen Fund	482,442	496,915	496,915	396,242	334,799	167,400	334,799	346,145	
7810-000	Fleet Capital Contribution	450,000	45,000	0	0	0	0	0	0	
7811-000	IT Capital Contribution / Transfer	1,500	15,833	8,454	32,848	30,980	15,490	30,980	87,587	
	Interfund Loans & Transfers Total	*985,508*	*581,817*	*564,226*	*474,210*	*411,557*	*205,779*	*411,557*	*483,791*	
8420-910	Building/PW Maint Facility	0	0	0	0	0	0	0	0	
8440-000	Machinery & Equipment	0	0	0	0	0	0	0	0	
8453-000	Transmission Mains / N. Extension	9,361	117,366	0	253,612	0	105,589	105,589	0	
8456-000	System Improvements	0	0	0	37,959	50,000	0	0	60,000	Manhole Rehab
8457-000	Replacement Lines	0	121,024	118,273	759,030	175,000	3,050,732	3,050,732	195,000	Sewer Line Rehab
	Capital Outlay Total	*9,361*	*238,389*	*118,273*	*1,050,601*	*225,000*	*3,156,321*	*3,156,321*	*255,000*	
SEWER SYSTEM O&M EXPENDITURES TOTAL		1,430,069	1,179,474	1,031,098	1,659,030	1,397,749	3,558,271	4,333,562	1,443,655	
WASTEWATER TREATMENT PLANT - 482										
5111-000	Wages / Full Time	162,176	197,333	228,373	232,377	271,574	156,145	271,574	331,964	Wastewater Treatment Plant Superintendent, Wastewater Treatment Plant Operator , Wastewater Treatment Plant Operator C, Wastewater Treatment Plant Operator D (New)
5113-000	Wages / Seasonal	0	0	0	0	0	0	0	0	
5121-000	Wages / Over Time	659	3,199	3,292	4,147	8,700	3,595	8,700	10,100	

TOWN OF WINDSOR SEWER FUND - 07

ACCT. NO.	ACCOUNT NAME	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	ACTUAL THRU JULY 2023	2023 PROJECTED	2024 BUDGET	NOTES
5122-000	On Call Time	5,098	10,257	11,732	11,716	11,700	6,725	11,700	11,700	
5126-000	Short Term Disability	0	71	106	113	0	74	0	0	
5127-000	Long Term Disability	704	864	932	1,015	1,263	717	1,263	1,544	
5128-000	Vision Insurance	189	264	301	270	216	126	216	402	
5130-000	FICA-Med	2,348	3,006	3,408	3,502	3,938	2,406	3,938	4,813	
5131-000	FICA	10,038	12,854	14,572	14,973	16,838	10,288	16,838	20,582	
5132-000	Medical Insurance	23,710	33,341	29,829	29,804	29,808	17,367	29,808	53,171	
5133-000	Employee Retirement	9,275	11,721	13,180	13,618	16,294	9,324	16,294	19,918	
5134-000	Unemployment Insurance	493	634	707	483	543	332	543	664	
5135-000	Workers Compensation Insurance	2,159	8,642	2,575	2,712	4,074	2,222	4,074	4,979	
5136-000	Dental Insurance	1,382	1,994	2,300	2,299	1,847	1,076	1,847	3,305	
5137-000	Staff Development	1,510	747	2,305	2,813	3,800	185	3,800	9,325	
5138-000	Life Insurance	392	470	507	552	684	370	684	837	
5141-000	Uniform/Clothing Allowance	785	1,026	568	1,197	1,200	198	1,200	1,200	
5144-000	Employee Assistance Administration	78	101	0	0	117	0	117	0	
	Personal Services Total	*220,995*	*286,524*	*314,688*	*321,590*	*372,596*	*211,151*	*372,596*	*474,504*	
6210-000	Office Supplies	753	213	226	341	500	29	500	500	
6213-000	Public Relations	0	0	0	0	100	0	100	100	
6216-000	Reference Books/Materials	0	0	0	0	250	0	250	350	
6217-000	Dues/Fees/Subscriptions	16,827	15,067	13,943	13,908	18,290	4,766	18,290	19,590	NFRWQPA dues, annual NPDES permit Fee, annual biosolids permit fee
6217-370	State & Regulatory Fees	0	0	0	0	0	0	0	0	
6218-000	Small Equipment Items	2,280	9,295	4,424	16,481	17,500	5,747	17,500	21,500	
6219-000	Special Equipment	3,198	5,157	2,418	1,069	0	0	0	0	
6222-000	Chemicals	74,990	95,775	105,909	147,023	270,000	122,092	270,000	258,600	Change to Aluminum Sulfate from Ferric Chloride
6224-000	Trash Services	480	1,405	1,798	2,505	2,250	1,577	2,250	3,000	
6232-000	Building Repairs/Maintenance.	2,525	2,431	9,953	16,110	3,600	1,320	3,600	8,000	
6233-000	Sewer Plant Repair/Maintenance.	398,700	401,354	179,499	406,328	420,000	1,000	420,000	301,800	Biosolids removal
6240-000	Equipment Repairs	162,703	63,236	66,292	35,842	42,000	16,940	42,000	102,000	
6246-000	Liability Insurance	15,161	17,061	49,800	54,833	60,748	58,391	60,748	74,671	
6249-000	Leases/Rentals	1,839	750	0	1,705	2,000	0	2,000	2,000	
6253-000	Contract Services	4,171	1,520	1,274	0	33,600	8,450	33,600	4,000	
6256-000	Publishing/Recording	0	0	0	0	0	0	0	0	
6260-000	Utilities	231,284	239,491	266,106	267,043	275,000	158,101	275,000	450,000	
6261-000	Telephone Services	4,738	5,651	5,833	5,532	0	1,874	0	0	
6267-000	Study Review/Consultant	24,705	35,044	27,877	1,529	0	0	0	12,500	Rate Study
6272-000	Lab Tests	16,371	20,328	15,543	27,245	26,850	15,403	26,850	35,350	Lab analysis for boisolids removal, NPDES and Poudre River monitoring
	Operating & Maintenance Total	*960,726*	*913,777*	*750,894*	*997,496*	*1,172,688*	*395,689*	*1,172,688*	*1,293,961*	

TOWN OF WINDSOR SEWER FUND - 07

ACCT. NO.	ACCOUNT NAME	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	ACTUAL THRU JULY 2023	2023 PROJECTED	2024 BUDGET	NOTES
7010-000	Fleet Transfer	30,199	32,934	43,642	50,682	39,706	19,853	39,706	52,898	
7011-000	Information Tech Transfer	7,881	16,041	0	0	0	0	0	42,926	
7810-000	Fleet Capital Contribution	0	0	0		0	0	0	0	
	Interfund Loans & Transfers Total	*38,080*	*48,975*	*43,642*	*50,682*	*39,706*	*19,853*	*39,706*	*95,824*	
8433-000	Sewer Plant	38,500	220,408	0	0	0	0	0	0	
8440-000	Machinery & Equipment	30,587	434,780	0	0	0	0	0	0	
	Capital Outlay Total	*69,087*	*655,189*	*0*	*0*	*0*	*0*	*0*	*0*	
DISPOSAL PLANT O&M EXPENDITURES TOTAL		1,288,888	1,904,466	1,109,225	1,369,768	1,584,990	626,692	1,584,990	1,864,289	
SEWER FUND O&M EXPENDITURES TOTAL		**2,718,958**	**3,083,940**	**2,140,323**	**3,028,798**	**2,982,739**	**4,184,964**	**5,918,552**	**3,307,944**	
BEGINNING SEWER FUND O&M BALANCE		**2,588,454**	**2,346,173**	**1,888,373**	**2,780,938**	**3,305,154**	**3,305,154**	**3,305,154**	**1,342,848**	
REVENUES		**2,476,677**	**2,626,139**	**3,032,888**	**3,553,014**	**3,796,246**	**2,366,456**	**3,956,246**	**4,378,888**	
AVAILABLE RESOURCES		**5,065,131**	**4,972,313**	**4,921,261**	**6,333,952**	**7,101,400**	**5,671,610**	**7,261,400**	**5,721,736**	
EXPENDITURES		**2,718,958**	**3,083,940**	**2,140,323**	**3,028,798**	**2,982,739**	**4,184,964**	**5,918,552**	**3,307,944**	
ENDING SEWER FUND O&M BALANCE		**2,346,173**	**1,888,373**	**2,780,938**	**3,305,154**	**4,118,661**	**1,486,647**	**1,342,848**	**2,413,792**	
SEWER PLANT INVESTMENT FEES REVENUES - 07										PLANT INVESTMENT FEES
4001-000	Beginning Fund Balance	8,796,429	14,871,981	16,146,964	17,394,393	27,530,815	27,530,815	27,530,815	18,817,598	
4334-000	Grants / Bond Proceeds	0	0	0	18,000,000	0	0	0	0	
4334-910	Grants Public Works Facility	0	0	0	0	0	0	0	0	
4340-701	Cost Sharing Revenue	0	0	0	0	0	0	0	0	
4352-000	Plant Investment Fees	6,322,763	2,420,577	3,613,905	3,119,846	1,110,057	1,325,696	1,750,000	1,483,446	Based on 2024 SFE Projections
4364-000	PI Interest Income	0	0	0	227,031	0	440,377	750,000	455,000	
4367-000	Contributions- Developers	3,155,964	2,430,983	2,139,535	3,410,884	0	0	0	0	
SEWER INVESTMENT FEE REVENUE TOTAL		**9,478,727**	**4,851,560**	**5,753,440**	**24,757,761**	**1,110,057**	**1,766,073**	**2,500,000**	**1,938,446**	
	AVAILABLE RESOURCES	**18,275,156**	**19,723,541**	**21,900,404**	**42,152,154**	**28,640,872**	**29,296,888**	**30,030,815**	**20,756,044**	
PLANT INVESTMENT FEES EXPENDITURES - 07										
7321-000	Bond Interest Expense	0	0	0	0	739,785	353,810	739,785	759,200	
7350-000	Bond Principal Expense	0	0	0	0	255,000	0	255,000	24,697	
7324-000	Interest Expense/Revolving Loan	50,943	34,436	28,693	25,097	25,917	12,661	25,917	275,000	
7354-000	Principal Expense/Revolving Loan	196,268	196,268	196,268	196,267	202,515	101,108	202,515	202,515	
	Interfund Loans & Transfers Total	*247,211*	*230,703*	*224,961*	*221,364*	*1,223,217*	*467,579*	*1,223,217*	*1,261,412*	

TOWN OF WINDSOR SEWER FUND - 07

ACCT. NO.	ACCOUNT NAME	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	ACTUAL THRU JULY 2023	2023 PROJECTED	2024 BUDGET	NOTES
8420-910	Building/PW Maint Facility (481)	0	0	0	0	500,000	0	500,000	9,000,000	New Wastewater Treatment Facility - Headworks Design & Construction
8433-000	Sewer Plant Improvements (482)	0	0	1,881,515	10,935,442	6,750,000	4,911,214	6,750,000	0	Biosolids Handling Improvements
8433-907	Sewer Plant Improvements (482)	0	0	0	53,649	600,000	0	0	0	New Water, Gas and Fiber Utilities to WWTF
8440-000	Machinery/Equipment (482)	0	0	0	0	0	0	0	0	
8453-701	Transmission Mains (481)	3,155,964	2,430,983	2,139,535	3,410,884	980,300	0	0	0	
8452-000	Oversize Lines (481)	0	914,891	260,000	0	1,861,566	0	1,540,000	50,000	
8456-000	System Improvements (481)	0	0	0	0	1,200,000	60,284	1,200,000	1,020,000	Rehab Lift Station # 6 ($220,000), Central Sewer System Upgrades ($800,000),
	Capital Outlay Total	*3,155,964*	*3,345,874*	*4,281,050*	*14,399,975*	*11,891,866*	*4,971,498*	*9,990,000*	*10,070,000*	
SEWER INVESTMENT FEE EXPENDITURES TOTAL		**3,403,175**	**3,576,577**	**4,506,011**	**14,621,339**	**13,115,083**	**5,439,077**	**11,213,217**	**11,331,412**	
BEGINNING PLANT INVESTMENT FEE BALANCE		**8,796,429**	**14,871,981**	**16,146,964**	**17,394,393**	**27,530,815**	**27,530,815**	**27,530,815**	**18,817,598**	
REVENUE		**9,478,727**	**4,851,560**	**5,753,440**	**24,757,761**	**1,110,057**	**1,766,073**	**2,500,000**	**1,938,446**	
AVAILABLE RESOURCES		**18,275,156**	**19,723,541**	**21,900,404**	**42,152,154**	**28,640,872**	**29,296,888**	**30,030,815**	**20,756,044**	
EXPENDITURES		**3,403,175**	**3,576,577**	**4,506,011**	**14,621,339**	**13,115,083**	**5,439,077**	**11,213,217**	**11,331,412**	
ENDING PLANT INVESTMENT FEE BALANCE		**14,871,981**	**16,146,964**	**17,394,393**	**27,530,815**	**15,525,789**	**23,857,811**	**18,817,598**	**9,424,632**	
	SUMMARY									
	Beginning Cash Balance	11,384,883	17,218,154	18,035,337	20,175,331	30,835,970	30,835,970	30,835,970	20,160,446	
	Total Revenue	11,955,404	7,477,699	8,786,328	28,310,775	4,906,303	4,132,529	6,456,246	6,317,334	
	Total Expenditures	6,122,133	6,660,517	6,646,334	17,650,136	16,097,822	9,624,041	17,131,769	14,639,356	
	Ending Cash Balance	**17,218,154**	**18,035,337**	**20,175,331**	**30,835,970**	**19,644,450**	**25,344,458**	**20,160,446**	**11,838,424**	
	SEWER FUND EXPENDITURES BY CATEGORY									
	Personnel	420,427	492,773	509,486	416,881	822,801	339,994	822,801	965,521	
	Operation & Maintenance	1,196,495	1,066,797	904,696	1,036,423	1,483,675	463,017	1,488,167	1,507,808	
	Debt Service & Transfers	1,270,799	861,495	832,829	746,256	1,674,480	693,211	1,674,480	1,841,027	

TOWN OF WINDSOR STORM DRAINAGE FUND - 08

ACCT. NO.	ACCOUNT NAME	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACTUAL THRU JULY	2023 PROJECTED	2024 BUDGET	NOTES
STORM DRAINAGE O&M REVENUE - 08										STORM DRAINAGE
										OPERATING & MAINTENANCE
4001-000	Beginning Fund Balance	882,551	1,130,381	1,390,972	1,695,133	1,732,239	1,732,239	1,732,239	1,674,183	
4334-000	Grants	0	0	0	0	0	0	0	0	
4349-000	Stormwater Service	282,489	299,619	325,227	344,919	360,630	176,386	360,630	370,000	Base Rate
4356-000	Basin User Fee - O&M	157,448	170,806	182,445	196,020	196,654	118,037	196,654	211,717	21.7% for Operations
4361-000	Mosquito Control Service	129,809	138,362	152,714	166,463	159,144	100,685	175,000	161,832	Monthly fee per customer
4368-000	Miscellaneous Income	212	0	0	0	0	0	0	1,333	
4368-800	Miscellaneous Income - PIF	0	0	0	0	0	0	0	0	
STORM DRAIN O&M TOTAL REVENUE		**569,958**	**608,788**	**660,386**	**707,402**	**716,428**	**395,108**	**732,284**	**744,882**	
	RESOURCES AVAILABLE	**1,452,509**	**1,739,168**	**2,051,358**	**2,402,535**	**2,448,667**	**2,127,347**	**2,464,523**	**2,419,064**	
STORM DRAINAGE O&M EXPENDITURES - 08										
STORM DRAIN SYSTEM - 483										
5111-000	Wages / Full Time	69,809	72,094	82,655	162,278	187,919	94,786	187,919	243,569	Stormwater & Projects Superviser, Stormwater Coordinator, Construction Manager (New)
5112-000	Wages / Part Time	0	0	0	0	0	0	0	0	
5113-000	Wages / Seasonal	0	0	0	0	0	0	0	0	
5114-000	Merit Pay	0	0	0	0	0	0	0	0	
5121-000	Wages / Over Time	0	0	0	0	0	0	0	0	
5122-000	On Call Time	0	0	0	812	0	1,190	0	1,600	
5126-000	Short Term Disability	301	303	365	613	671	408	671	0	
5127-000	Long Term Disability	321	323	323	655	874	442	874	1,133	
5128-000	Vision Insurance	77	77	77	148	267	98	267	294	
5130-000	FICA-Med	971	1,004	1,040	2,157	2,725	1,326	2,725	3,532	
5131-000	FICA	4,150	4,294	4,448	9,222	11,651	5,672	11,651	15,101	
5132-000	Medical Insurance	7,934	7,429	7,502	19,015	24,948	12,380	24,948	32,479	
5133-000	Employee Retirement	1,125	4,298	4,472	9,315	11,275	5,687	11,275	14,614	
5134-000	Unemployment Insurance	209	215	217	296	376	183	376	487	
5135-000	Workers Compensation Insurance	2,288	4,814	713	1,215	2,819	1,537	2,819	3,654	
5136-000	Dental Insurance	464	464	464	1,405	1,831	929	1,831	2,063	

TOWN OF WINDSOR STORM DRAINAGE FUND - 08

ACCT. NO.	ACCOUNT NAME	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACTUAL THRU JULY	2023 PROJECTED	2024 BUDGET	NOTES
5137-000	Staff Development	0	52	1,860	2,753	7,645	1,369	7,645	9,908	
5138-000	Life Insurance	176	176	176	357	474	237	474	614	
5141-000	Clothing Allowance	0	0	393	779	1,400	49	1,400	1,200	
5144-000	Employee Assistance Administration	23	37	0	0	0	0	0	0	
	Personal Services Total	*87,846*	*95,582*	*104,706*	*211,020*	*254,874*	*126,293*	*254,874*	*330,248*	
6210-000	Office Supplies	18	0	478	158	750	80	750	500	
6213-000	Public Relations	834	0	1,641	1,059	3,000	192	3,000	3,200	
6217-000	Dues/Fees/Subscriptions	1,861	1,886	2,065	1,766	2,834	1,958	2,834	2,859	
6218-000	Small Equipment Items	2,316	2,497	5,631	7,843	11,300	883	11,300	9,800	
6237-000	Lines Maintenance	26,645	28,516	28,325	61,005	97,000	31,600	97,000	91,500	
6240-000	Equipment Repairs	1,855	0	0	0	0	0	0	0	
6246-000	Liability Insurance	15,876	19,126	985	1,084	1,800	1,730	1,800	2,020	
6253-000	Contract Service	5,853	9,145	33,425	17,466	35,900	26,467	35,900	37,900	
6253-810	Contract Service - Mosquito Control	95,192	97,096	99,038	103,409	106,511	53,256	106,511	109,706	
6261-000	Telephone Services	0	0	0	385	0	0	0	0	
6263-000	Postage	12,796	13,683	11,369	108	14,500	37	14,500	12,526	
6264-000	Printing/Binding	8,705	7,736	13,741	22,214	15,000	4,767	15,000	17,980	
6267-000	Study/Review/Analysis/Consulting	2,394	0	0	11,967	0	0	0	15,000	Rates Study
6289-000	Credit Card Processing Fees	9,093	10,989	13,066	15,872	15,000	3,597	15,000	7,194	
	Operating & Maintenance Total	*183,438*	*190,673*	*209,765*	*244,336*	*303,595*	*124,565*	*303,595*	*310,185*	
7010-000	Fleet Transfer	50,844	61,941	41,755	40,713	22,339	11,169	22,339	49,017	
7011-000	Information Tech Transfer	0	0	0	16,291	10,500	5,250	10,500	29,096	
7302-000	Administration Exp Transfer/Gen Fund	0	0	0	157,935	199,033	99,516	199,033	186,144	
	Interfund Loans & Transfers Total	*50,844*	*61,941*	*41,755*	*214,939*	*231,872*	*115,935*	*231,872*	*264,257*	
8440-000	Machinery/Equipment	0	0	0	0	0	0	0	0	
8458-000	Drainage Improvements	0	0	0	0	0	0	0	0	
	Capital Outlay Total	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	
STORM DRAINAGE O&M EXPENDITURES TOTAL		**322,128**	**348,196**	**356,225**	**670,296**	**790,341**	**366,793**	**790,341**	**904,690**	
BEG STORM DRAINAGE O&M FUND BALANCE		**882,551**	**1,130,381**	**1,390,972**	**1,695,133**	**1,732,239**	**1,732,239**	**1,732,239**	**1,674,183**	
REVENUE		**569,958**	**608,788**	**660,386**	**707,402**	**716,428**	**395,108**	**732,284**	**744,882**	
AVAILABLE RESOURCES		**1,452,509**	**1,739,168**	**2,051,358**	**2,402,535**	**2,448,667**	**2,127,347**	**2,464,523**	**2,419,064**	

TOWN OF WINDSOR STORM DRAINAGE FUND - 08

ACCT. NO.	ACCOUNT NAME	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACTUAL THRU JULY	2023 PROJECTED	2024 BUDGET	NOTES
	EXPENDITURES	**322,128**	**348,196**	**356,225**	**670,296**	**790,341**	**366,793**	**790,341**	**904,690**	
	ENDING STORM DRAINAGE O&M FUND BALANCE	**1,130,381**	**1,390,972**	**1,695,133**	**1,732,239**	**1,658,327**	**1,760,554**	**1,674,183**	**1,514,374**	
	STORM DRAIN INVESTMENT FEES REVENUE									PLANT INVESTMENT FEES
4001-000	Beginning Fund Balance	2,077,876	3,655,345	2,712,769	4,333,564	4,667,420	4,667,420	4,667,420	5,791,642	
4326-825	Permit Fee/GESCP	19,941	33,466	21,190	24,849	24,866	12,000	24,866	26,501	
4327-825	Reinspection Fee/GESCP	250	0	250	4,000	250	0	0	83	
4334-908	Grants / Law Basin FEMA PDM & CDBG	0	0	0	0	0	0	0	0	
4352-000	New Growth Basin Impact Fees	1,309,592	805,174	961,068	1,174,882	329,602	425,915	650,000	519,666	
4364-000	Storm Drain Invest Interest Income	10,702	3,712	492	8,107	2,000	13,812	20,000	35,000	
4356-000	Basin User Fee - Future Development (78.261%)	566,817	614,907	656,806	694,979	707,960	307,386	707,960	763,936	
4376-000	Transfer from General Fund	0	0	0	0	1,157,000	578,500	1,157,000	0	
4367-000	Developer Contributions	1,810,844	2,410,524	783,077	1,941,156	0	0	0	0	
	STORM DRAINAGE INVESTMENT FEE REVENUES TOTAL	**3,718,146**	**3,867,783**	**2,422,883**	**3,847,972**	**2,221,678**	**1,337,613**	**2,559,826**	**1,345,186**	
	AVAILABLE RESOURCES	**5,796,021**	**7,523,128**	**5,135,652**	**8,181,536**	**6,889,098**	**6,005,033**	**7,227,246**	**7,136,828**	
	STORM DRAIN INVESTMENT FEES EXPENDITURES									
7321-000	Interest Expense/Capital Imp. Loan	1,028	476	0	0	0	0	0	0	
7350-000	Principal Expense/Capital Imp. Loan	101,432	101,906	0	0	0	0	0	0	
7377-000	Transfer to Water/Non-Potable Fund	199,869	0	0	0	0	0	0	0	
7810-000	Fleet Capital Contribution	0	22,500	0	0	0	0	0	41,000	Vehicle for Construction Manager
	Loans & Transfers Total	*302,329*	*124,882*	*0*	*0*	*0*	*0*	*0*	*41,000*	
8410-000	Land	0	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	1,838,347	4,685,478	802,088	3,514,116	5,791,604	35,773	1,435,604	4,640,064	Chestnut St. to Eastman Park Dr. Drainage Construction ($3,448,017), Storm Oversizing - Drainage Master Plan ($992,047), 12th & Walnut Drainage Improvements ($100,000), WCR 17 Culvert Study ($50,000), Fossil Creek Drainage Basin Study ($50,000)
8458-908	Drainage Improvements	0	0	0		0	0	0	0	
	Capital Outlay Total	*1,838,347*	*4,685,478*	*802,088*	*3,514,116*	*5,791,604*	*35,773*	*1,435,604*	*4,640,064*	
	STORM DRAIN INVESTMENT FEE EXPENDITURES TOTAL	**2,140,676**	**4,810,360**	**802,088**	**3,514,116**	**5,791,604**	**35,773**	**1,435,604**	**4,681,064**	

TOWN OF WINDSOR STORM DRAINAGE FUND - 08

ACCT. NO.	ACCOUNT NAME	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 ACTUAL THRU JULY	2023 PROJECTED	2024 BUDGET	NOTES
BEGINNING STORM DRAINAGE INVESTMENT FEE BALANCE		**2,077,876**	**3,655,345**	**2,712,769**	**4,333,564**	**4,667,420**	**4,667,420**	**4,667,420**	**5,791,642**	
REVENUES		**3,718,146**	**3,867,783**	**2,422,883**	**3,847,972**	**2,221,678**	**1,337,613**	**2,559,826**	**1,345,186**	
AVAILABLE RESOURCES		**5,796,021**	**7,523,128**	**5,135,652**	**8,181,536**	**6,889,098**	**6,005,033**	**7,227,246**	**7,136,828**	
EXPENDITURES		**2,140,676**	**4,810,360**	**802,088**	**3,514,116**	**5,791,604**	**35,773**	**1,435,604**	**4,681,064**	
ENDING STORM DRAINAGE INVESTMENT FEE BALANCE		**3,655,345**	**2,712,769**	**4,333,564**	**4,667,420**	**1,097,494**	**5,969,260**	**5,791,642**	**2,455,764**	**2,211,656**
	SUMMARY									
	Beginning Cash Balance	2,960,427	4,785,726	4,103,741	6,028,697	6,399,660	6,399,660	6,399,660	7,465,825	
	Total Revenue	4,288,103	4,476,571	3,083,269	4,555,374	2,938,106	1,732,721	3,292,110	2,090,068	
	Total Expenditures	2,462,805	5,158,556	1,158,313	4,184,412	6,581,945	402,566	2,225,945	5,585,754	
	Ending Cash Balance	**4,785,726**	**4,103,741**	**6,028,697**	**6,399,660**	**2,755,820**	**7,729,814**	**7,465,825**	**3,970,139**	
	EXPENDITURES BY CATEGORY									
	Personnel	87,846	95,582	104,706	211,020	254,874	126,293	254,874	330,248	
	Operation & Maintenance	183,438	190,673	209,765	244,336	303,595	124,565	303,595	310,185	
	Debt Service & Interfund Transfers	353,173	186,823	41,755	214,939	231,872	115,935	231,872	305,257	
	Capital Outlay	1,838,347	4,685,478	802,088	3,514,116	5,791,604	35,773	1,435,604	4,640,064	
	TOTAL EXPENDITURES	**2,462,805**	**5,158,556**	**1,158,313**	**4,184,412**	**6,581,945**	**402,566**	**2,225,945**	**5,585,754**	