WATER AND SEWER BOARD REGULAR MEETING
November 18, 2020 – 6:30 a.m.

https://windsorgov.zoom.us/j/98618682832

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 2nd **day** prior to the meeting to make arrangements.

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 by the Board
3. Public Invited to be Heard

B. CONSENT CALENDAR

C. BOARD ACTION

1. Approval of Minutes
2. 2021 Water and Sewer Rates, *Ethan Harden and Siyan Rio; Stantec*
3. Ad Hoc Committee Review for 2021

D. COMMUNICATIONS

1. Stromberger Farm Acquisition
2. Northern Water Fall Quota 50%
3. December 9 Water and Sewer Board meeting reschedule to December 16

E. ADJOURN

WATER AND SEWER BOARD REGULAR MEETING
October 14, 2020 – 6:30 a.m.
Meeting via Zoom
Windsor, CO 80550

MINUTES

A. CALL TO ORDER

Board Chairperson Bielawski called the meeting to order at 6:30 a.m.

1. Roll Call

Roll Call	Chairperson	Greg Bielawski
	Vice-Chairperson	Carlos Medina
	Secretary	Janene Willey (absent)
	Youth Advisory Board Member	Hunter Rivera (absent)
		Darell Zimbelman
		Milt Tokunaga
		Milton Geiger
		Gale McGaha Miller
	Town Board Liaison	Ken Bennett
Also present:	Director	John Thornhill
	Water Resources Administrator	Leif Lesoing
	Storm Water Resource Manager	Janine Hegeman
	Civil Engineer	Doug Roth
	Customer Service Manager	Mike Lucero
	Utility Billing Admin Specialist	Erin Porter
	Northern Engineering	Stephanie Thomas
	Ambient H2O	Preston Montoya
	Property Owner Representative for Proposal Under Review	David Tschetter

2. Review of Agenda by the Board and Addition of items of New Business to the Agenda for Consideration by the Board
There were no new agenda items considered.

3. Public Invited to be Heard
There was no public comment.

B. CONSENT CALENDAR

There were no items on the consent calendar.

C. BOARD ACTION

1. Minutes of September 9, 2020 Regular Meeting
Board Vice Chairperson Medina moved to accept the minutes for the September 9, 2020 meeting; Board Member Geiger seconded the motion. Motion carried unanimously.

2. EONE Proposal
Northern Engineering presented a proposal to the Board to install an EONE System for the Village East Project, located at the North West corner of Weld County Road 21 and Highway 392. The EONE System is a type of closed pump system that is an alternative to the Town's existing gravity system.

The Consolidated Law Ditch located in the Village East Eighth Filing was previously deepened and oversized to serve as a flood control channel. The work was part of the Law Floodplain Residential Flood Risk Reduction Project, which was completed in 2016.

It is not possible to gravity drain sanitary sewer under the oversized Consolidated Law Ditch due to the depth of the existing sewer interceptor west of the ditch. Therefore the commercial development portion of Village East must be serviced by pumped sewer.

The proposal put to the Board is to service the commercial portion of the development with EONE sewage grinder lift pumps. Each business would have an individual EONE pump connected to a common force main. The common force main is proposed to discharge to the gravity sewer system located on the west side of the Consolidated Law Ditch.

Mr. Montoya, a representative from Ambient H2O described the EONE system and how the pumps and grinders would operate.

Ms. Thomas from Northern Engineering presented the proposal to utilize the system in the commercial portion of the Village East subdivision. The existing properties that are south of the proposed development are currently on septic, and they would be able to connect to the proposed system if their existing systems fail and or the properties are annexed into the Town limits.

The metro district would contract with Ambient H2O to service the system annually, and all maintenance would be the responsibility of the metro district and the individual property owners.

The Board discussed the proposal and the pros and cons of allowing the system.

Staff recommended that the proposed EONE system be considered for approval contingent upon agreement that the force main, EONE pumps, and all the associated appurtenances be owned and maintained by the metro district serving the subdivision.

Board Vice Chairperson Medina moved to approve the exception based on staff recommendation, Board Member Geiger seconded the motion. Motion carried unanimously via roll call vote.

D. PRESENTATIONS AND DISCUSSION

1. <u>MS4 Permit Information</u>

Ms. Hegeman presented an update on the Municipal Separate Storm Sewer System (MS4) permit. She stated that the Municipal Code has been updated under Section 13 Article 5 for Stormwater Quality, and all Program Description Documents (PDDs) have been completed.

There are five pollution prevention programs in place, including Public Education and Outreach, Illicit Discharge Detection and Elimination, Construction Sites, Post Construction, and Municipal Operations. There is also one public involvement process required. There was also a file system set up for tracking documentation and fast turnaround for EPA/State/resident requests for information.

Results to date for 2020 are:

- Public Education and Outreach – Facebook posts on various programs, slides currently running on the Town's television station, "Windsor Matters" newsletter and e-newsletter, and other water bill inserts were completed so far.
- Illicit Discharge Detection and Elimination – The Regulatory Mechanism and Exemptions is in place, and two emergency clean up companies are under contract when needed. The storm sewer system map is available in the WING map, and construction inspectors are starting to upload new storm sewer data into the GIS system, and a new GIS tech was hired to help with mapping. Items currently in progress include identification of priority areas, training, PDD section updates, and working out procedures with the Police and Fire Departments.
- Construction Sites Program – the PDD is complete, there have been 49 sites permitted, 8 projects fully stabilized and completed, 450+ inspections completed, 48 operator compliance inspections accepted, 6 overlapping MS4 agreements in place, 2 sites under investigation by the Colorado Department of Public Health and Environment (CDPHE) for construction without a permit, 13 CDPE ROW only inspections, dirt hauling registration process developed, and a GESCP modification form was developed to ensure continuity of coverage. Items currently in progress include site plan and development agreement reviews, pre-construction meetings all on-site with COVID-19 social distancing, site inspections done via the phone app, training a Safebuilt Inspector to assist with single lot inspections, PDD updates, and development of construction sites training.
- Post-Construction Program – the PDD and an update to the Town's Drainage Criteria Manual were completed as of July 1, 2020. Items in progress include reviewing all submitted plans for post-construction program elements, training for engineers and consultants, and inspections of post-construction stormwater management structures per the MS4 permit requirements.
- Municipal Operations Program – the PDD was completed on July 1, 2020, a new decant facility was installed, and bulk fuel storage upgrade was completed at the Public Services campus, Runoff Control Plans (RCPs) with aerial photos to outline specific activity areas in the facilities, 21 standard operating procedures were outlined to prevent stormwater pollution, and the completion of a crosswalk with all the facilities and the activities/SOPs in place at them to create the RCPs for each municipal facility. Items that are in progress include creating an inspection template, annual facility inspections that will begin November/December 2020, and online training is underway for Public Services employees who will implement/impact the program.

The MS4 permit is up for renewal in 2021, so there may be some updates and changes.

E. COMMUNICATIONS

1. <u>Town of Windsor Outdoor Voluntary Water Reduction of Use</u>

The Town is asking residents to voluntarily reduce their use of potable water starting October 1, 2020 due to the updates and maintenance planned for Horsetooth Reservoir. This was communicated via a press release and a bill insert.

F. ADJOURN

Board Vice Chairperson Medina moved to adjourn the meeting at 8:06 am; Board Members Tokunaga and Geiger seconded the motion. Motion carried unanimously.

Submitted by:

Erin Porter, Utility Billing Administrative Specialist

Stantec

Town of Windsor, CO

2021 Sewer Rate Study & Water Rate Update

November 18, 2020

Agenda

1. Sewer Rate Study Process
2. Sewer Plant Investment Fees
3. Sewer Financial Planning
4. Water Fund Key Drivers
5. Water Fund Scenarios

Overview of Rate Setting Process

How Much?

Revenue Sufficiency

- Policies & targets
- System investment needs and funding
- Sustainable operations

From Whom?

Defensible Allocation Methods

- Industry accepted approaches
- Inter and intra class equity
- Correct and appropriate units of service

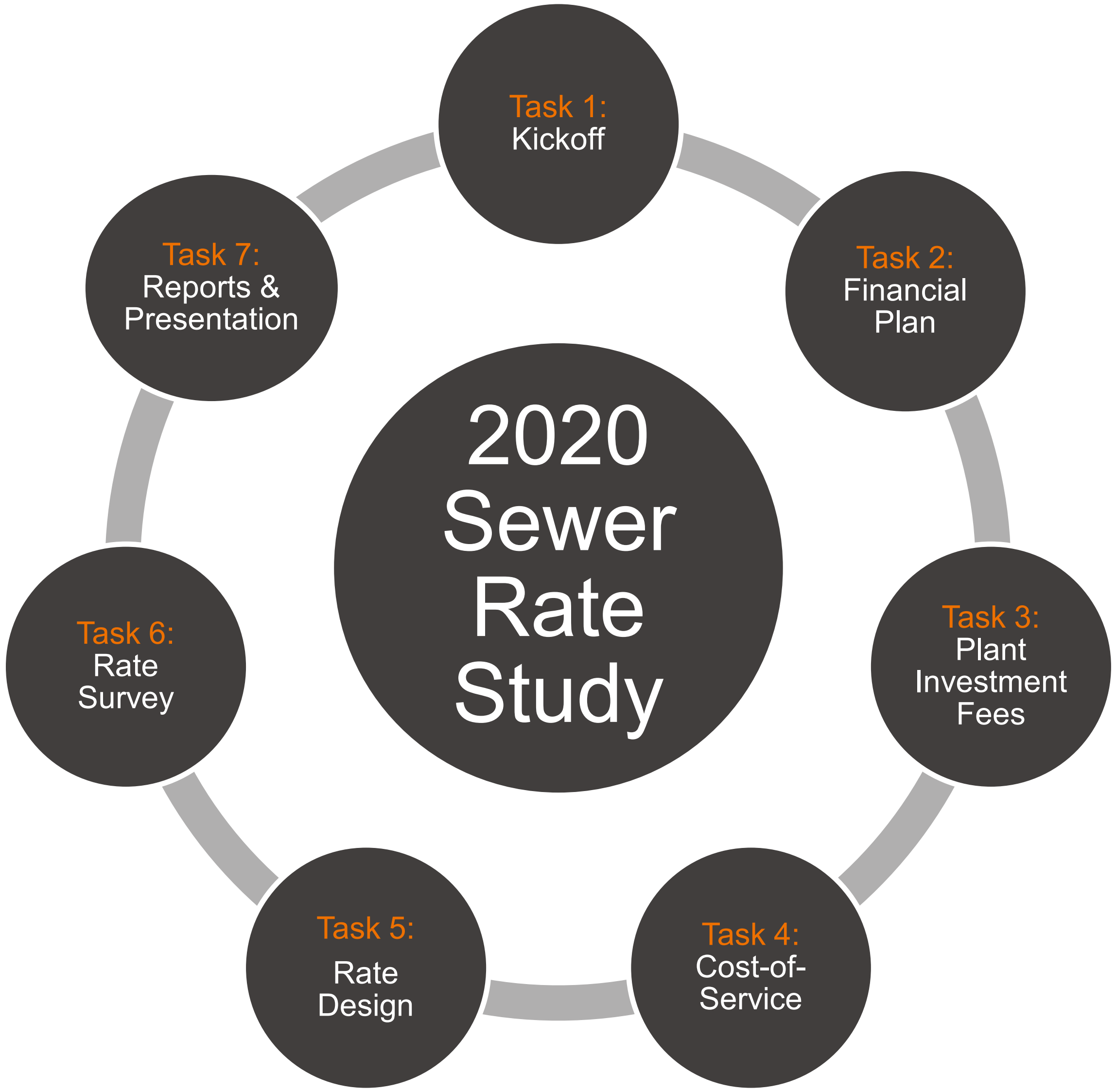
How to Collect?

Simple, Equitable & Sustainable Rates

- Balance affordability and financial objectives
- Revenue stability

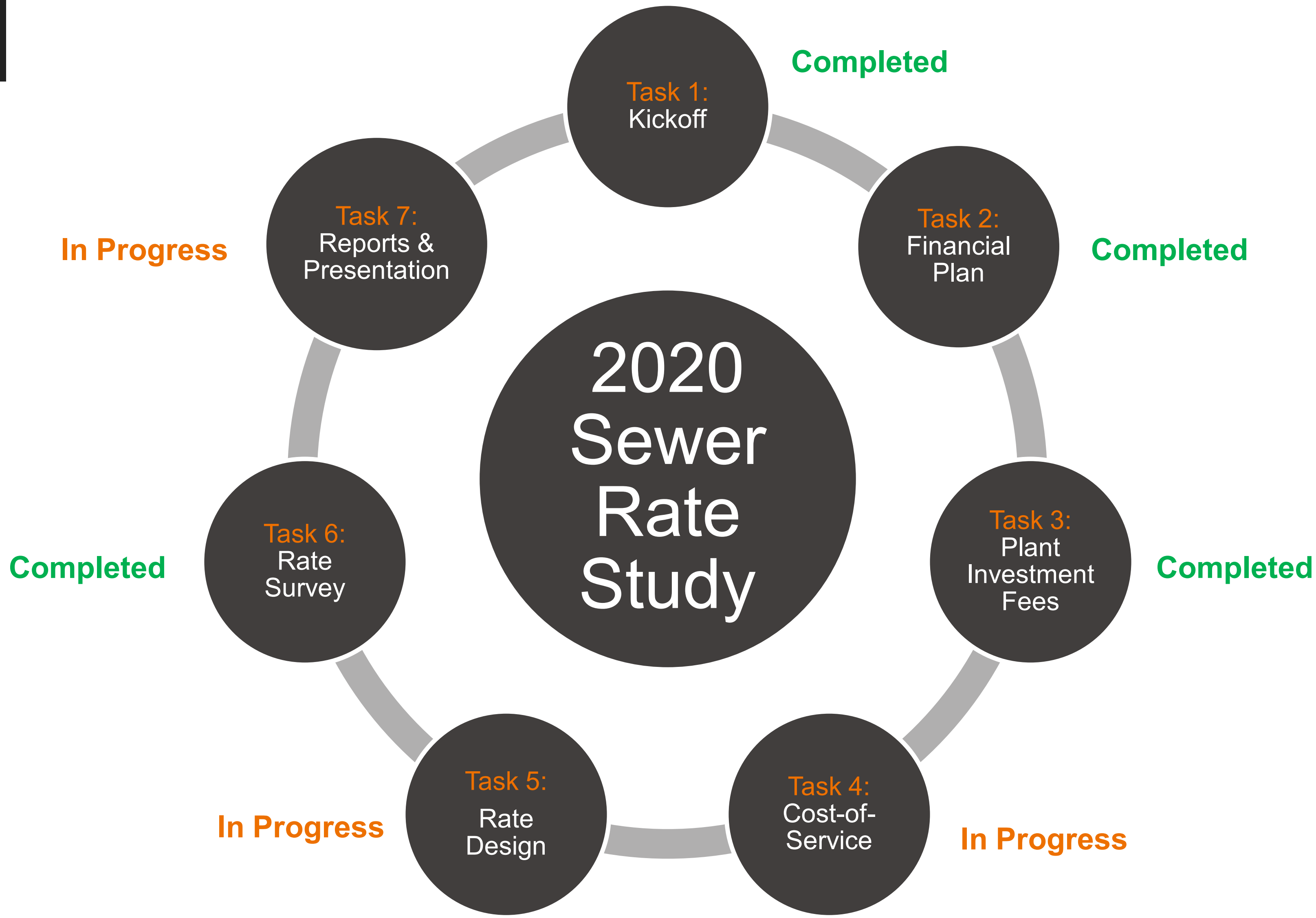
Scope of Work

Rate Study Components



Scope of Work

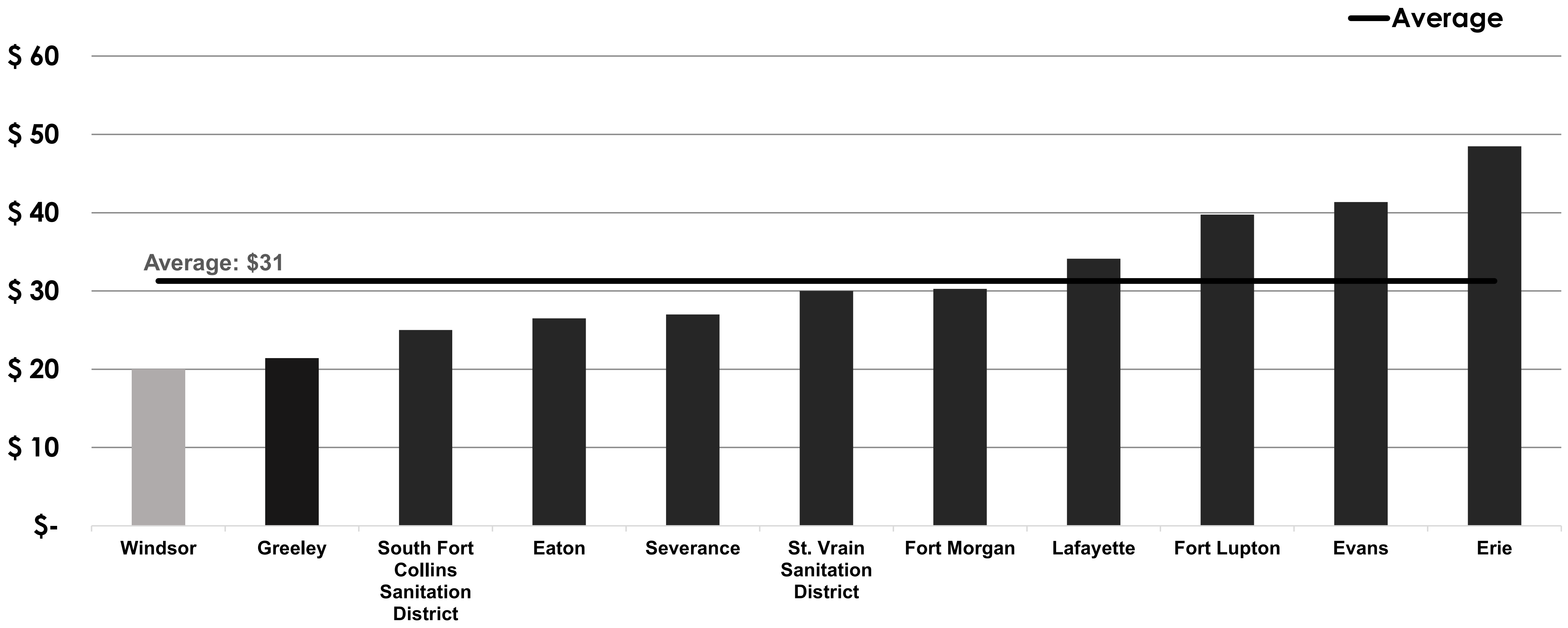
Rate Study Components



Sewer Rate Survey

Rates and Fees Survey

Sewer – Residential with 6 kgal Monthly Usage



Plant Investment Fee (PIF)

- One-time charge to new connections to finance growth portion of system capacity

System Value
(Existing & New)
($)

÷

System Capacity
(# of SFEs)

=

Connection Fee
($/ SFE)

PIF Methodology

Methodology	Existing System Capacity	New Capacity from Growth CIP
Buy- In Method	Available	No Growth CIP
Incremental Method	Limited/ No Capacity	Available
Combined Method	Available	Available

PIF

System Valuation Methods

Asset Valuation Methods	Description
Original Cost (OC)	Cost of asset when purchased
Net Book Value (NBV)	Original cost less accumulated depreciation
Replacement Cost New (RCN)	Original cost adjusted to today’s dollars (2020)
Replacement Cost New Less Depreciation (RCNLD)	NBV adjusted to today’s dollars (2020)

PIF

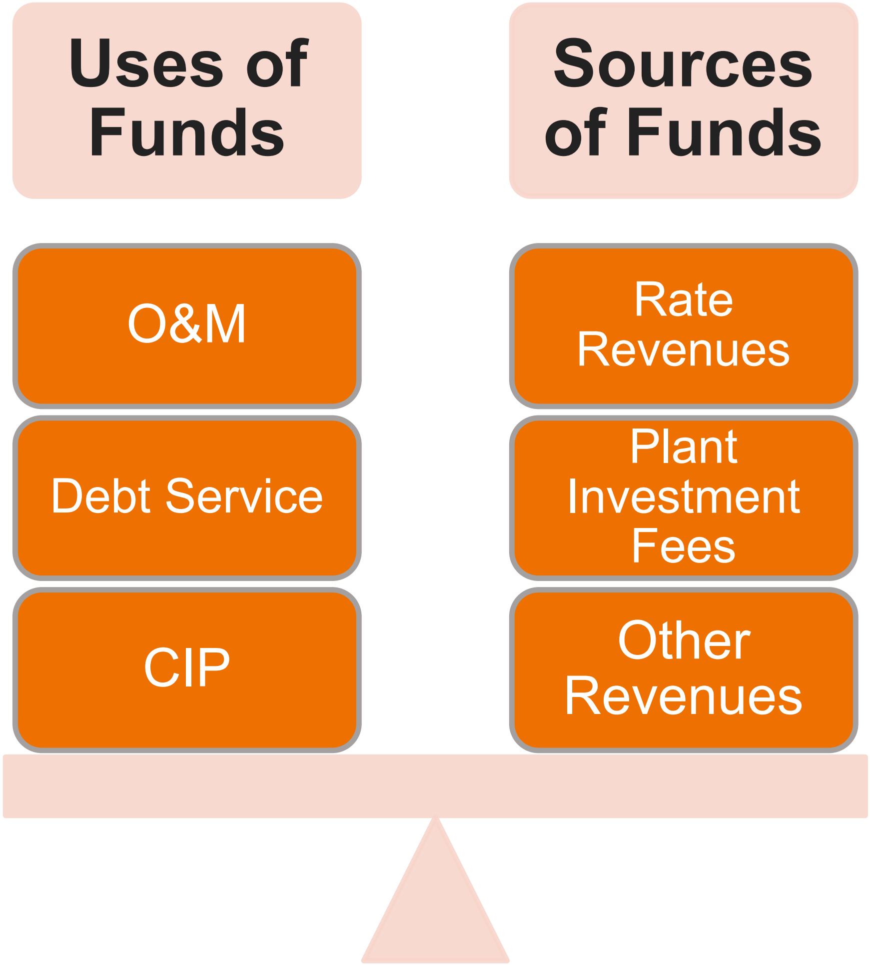
Sewer PIF Calculation

RCN Method

		Total
Gross Plant in Service Value	$	85,720,886
Capital Improvement Cost		57,192,628
Gross System Value	$	142,913,514
Less:		
Principal Credit	$	1,623,668
Specific Asset Contributions/Exclusions		10,727,670
Net System Value	**$**	**130,562,176**
Capacity		
Million Gallons Per Day (MGD)		5.00
Level of Service (gpd)		167
Calculated Fee per ERU	**$**	**4,365**
Current Fee per ERU		4,400
Dollar Change	$	(35)

Financial Planning Analysis

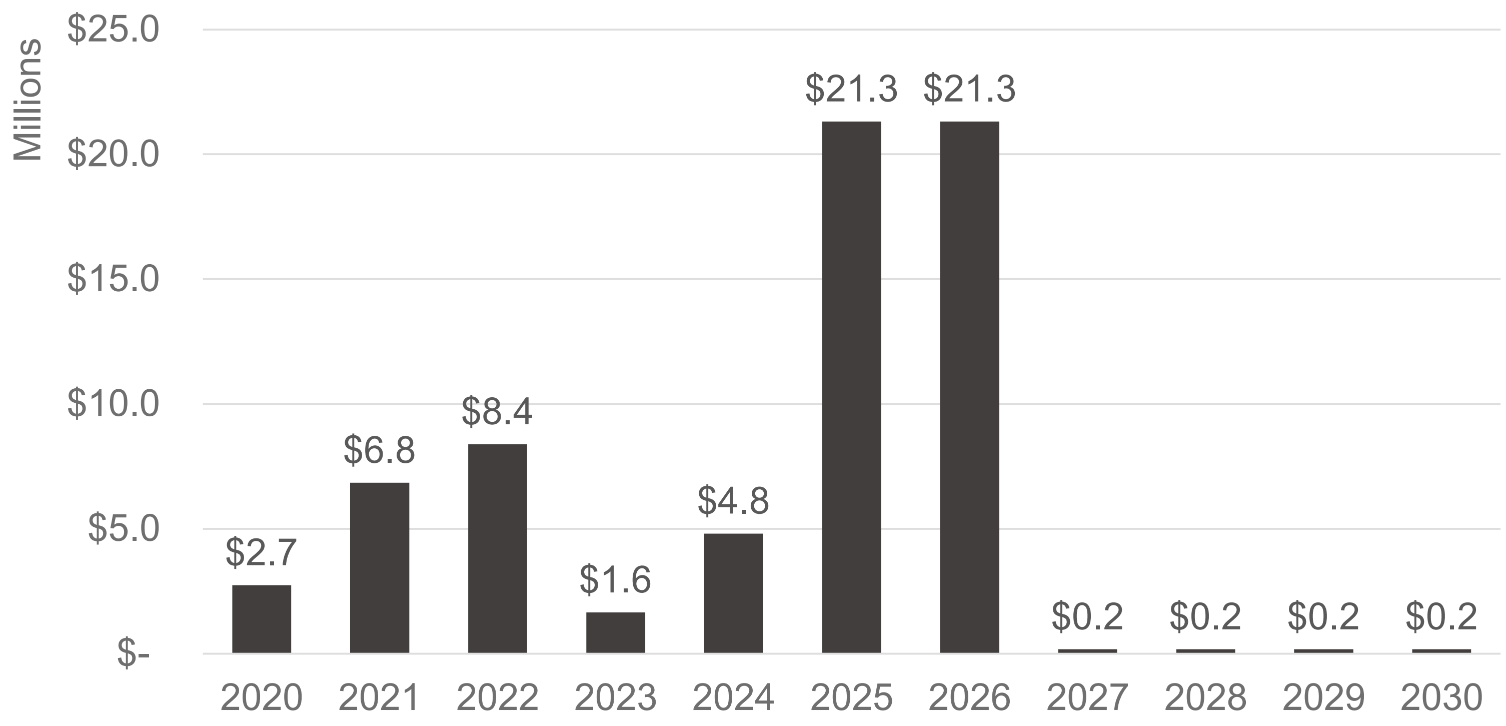
When we balance the plan we can show future costs, rates, and impacts from policies



Financial
Planning Analysis

Challenges the Town is Facing

Sewer Fund Large Capital Needs



Sewer Capital Plan FY2020 – 2030
Total: $68M, averaging $6.2M/ Year

Key Sewer Projects:

1. Biosolids Handling $17M
2. WWTP $47M

Funding Large Capital Needs

1. Cash fund all projects

   The rate pressure on the system is high in order to cash fund all projects.

2. Debt finance all projects

   To debt finance all projects, the Town will accumulate large annual debt service payments, and large rate increases are needed to meet debt service coverage requirement each year.

3. Combination of the two

   Optimized. This allows the Town to use fund balance and rate revenues when available to cash fund a portion of projects then borrow the rest.

Sewer Rate Plan

Sewer Rate Projection

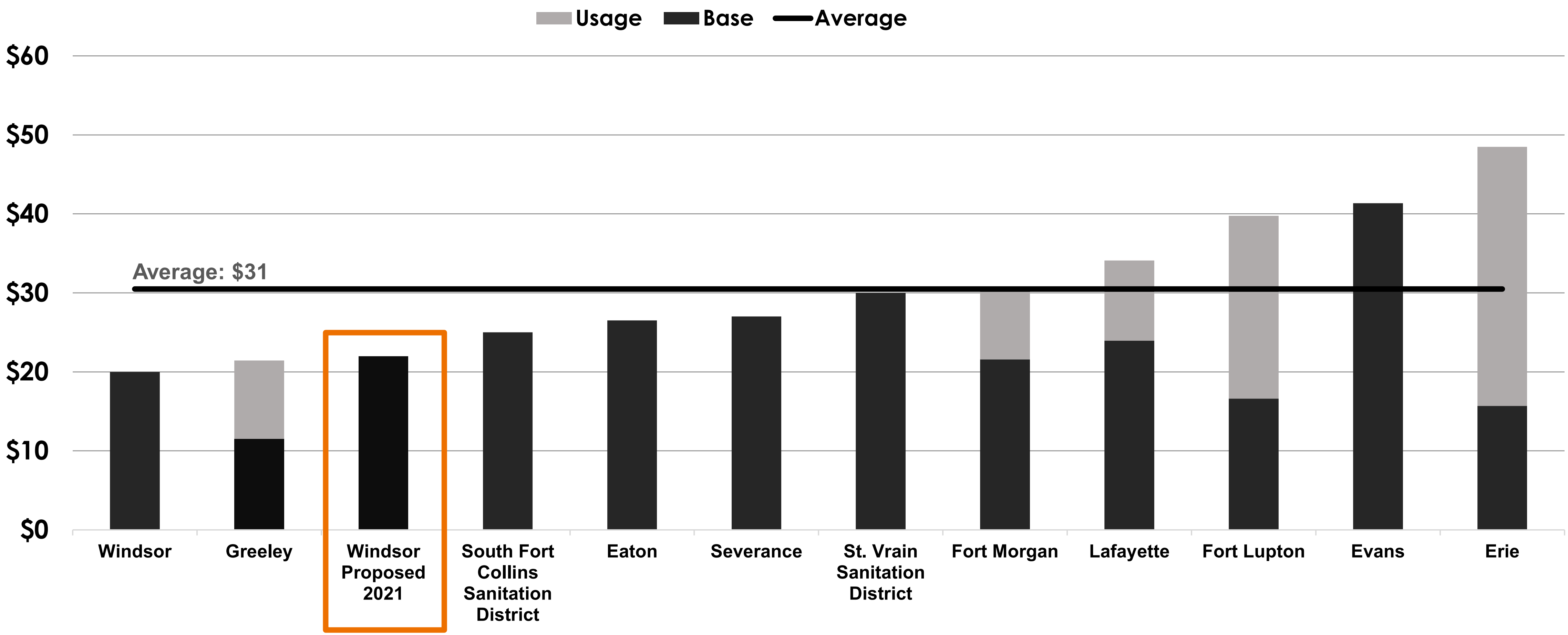
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Sewer Rate Plan		10.0%	10.5%	10.5%	10.5%	10.5%	10.5%	0.0%	0.0%	0.0%	0.0%
Residential Bill	$20.00	$22.00	$24.50	$27.00	$30.00	$33.00	$36.50	$36.50	$36.50	$36.50	$36.50
Change in Bill		$2.00	$2.50	$2.50	$3.00	$3.00	$3.50	$0.00	$0.00	$0.00	$0.00

- Iterative/ dynamic process
- Update model as operating revenues/ costs change every year
- Better capital cost estimates for WWTP
- Review projected rate increases

Proposed Rates

Rate Survey Comparison

Windsor Sewer Proposed FY2021



Cost of Service &
Rate Development

Cost-of-Service (COS) Approach

Step 1
Revenue Requirement

- Operating
- Rate-Funded Capital/ Debt Service
- Changes in Reserves

Step 2
Functionalize Costs

- Treatment
- Interceptors
- Collection
- Administration
- Billing

Step 3
Allocate Functions to Demand Characteristics

- Flow
- Loading
- Customer
- Meter

Step 4
Distribute Costs to Customer Classes

- Residential
- Commercial
- Industrial

Sewer COS Study Focus

How do we quantify the costs of sewer surcharge (BOD, TSS, TIN, TP)?

Two industry accepted methods:

1. Surcharge (require individual customers sampling to determine strength)
2. **Quality/Quantity**

Quality/Quantity Approach

- Establish a new High Strength customer class
- Review existing commercial and industrial customers characteristics
- Determine domestic strength and high strength by customer type
- Calculate cost of service revenue requirement for each customer class
- Develop cost-of-service rates through rate design

Next Steps

- Feedback on FY 2021 Sewer Rates
- Continue working with staff on customer classifications
- Develop cost-of-service rates by customer class for FY 2022

Board Discussion & Feedback

Water Fund

What Has Changed Since Last Rate Study?

- Updated 2019 actual revenues and expenses
- Updated from 2020 original budget to 2020 year-end projections
- Incorporated 2021 proposed budget
- Updated to most recent 5-year Capital Improvement Plan for FY 2021-2025

  Projects category: Sustainable Infrastructure & Strategic Growth

- Validated key assumptions with staffs

Utility's Financial Goals

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

Key Drivers of the Water Rate Projection

Growth	Growth projection was evaluated at various levels • *90% of projected growth through 2030*
Treatment Costs	Treatment Cost Projection for NWCWD • *4% increase in 2021. Switching to COS-based rates with potential to more than double water treatment costs by 2024*
NISP	Timing of NISP project, currently beginning large cash outflows in 2023

Growth
Projection

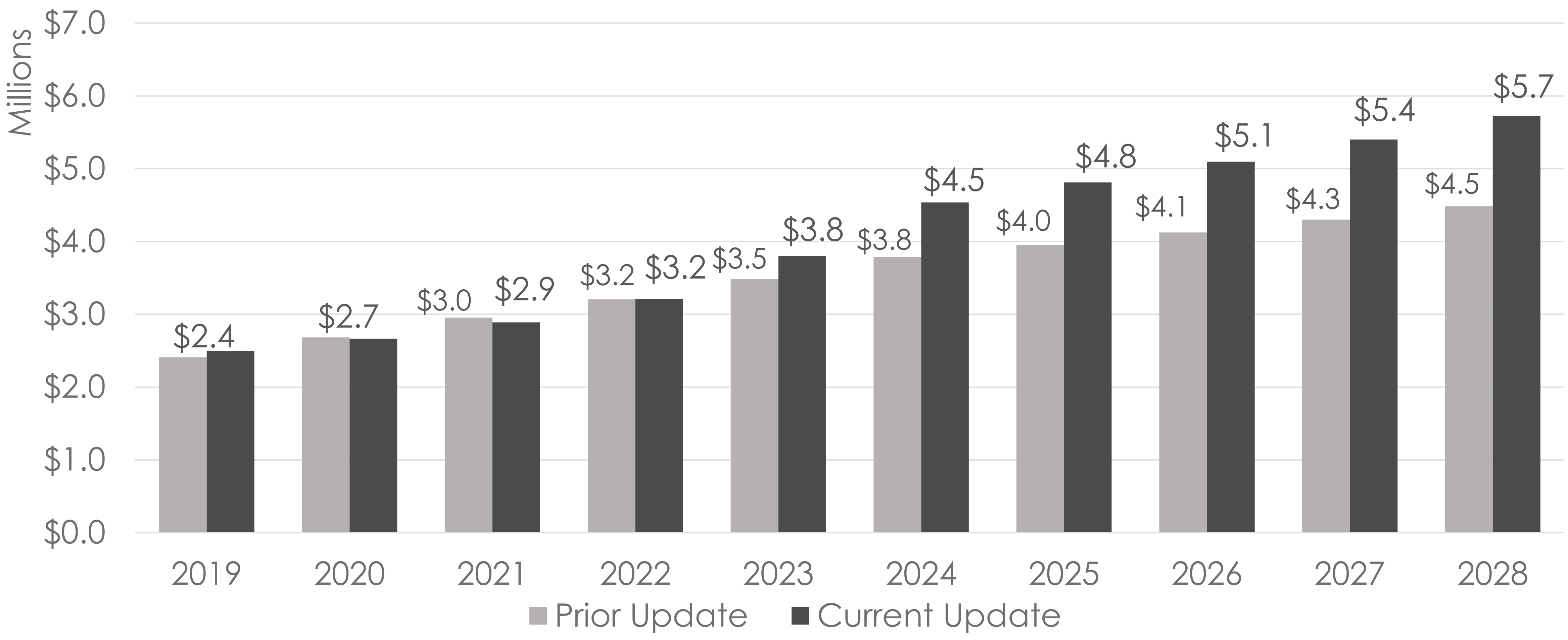
Growth Projections

- Growth estimates consistent with economic development reports, as of Sept 2020 – 4.00% (both platted and non-platted)

Growth Area	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
RainDance SFE's	549	549	549	549	-	-	-	-	-	-	-
Other New Developments	78	78	78	78	286	286	286	286	286	286	286
Total	**627**	**627**	**627**	**627**	**286**	**286**	**286**	**286**	**286**	**286**	**286**
Total @ 90% Growth	**564**	**564**	**564**	**564**	**257**	**257**	**257**	**257**	**257**	**257**	**257**
Total @ 80% Growth	**502**	**502**	**502**	**502**	**229**	**229**	**229**	**229**	**229**	**229**	**229**

***Note**: 90% growth execution is applied through 2030*

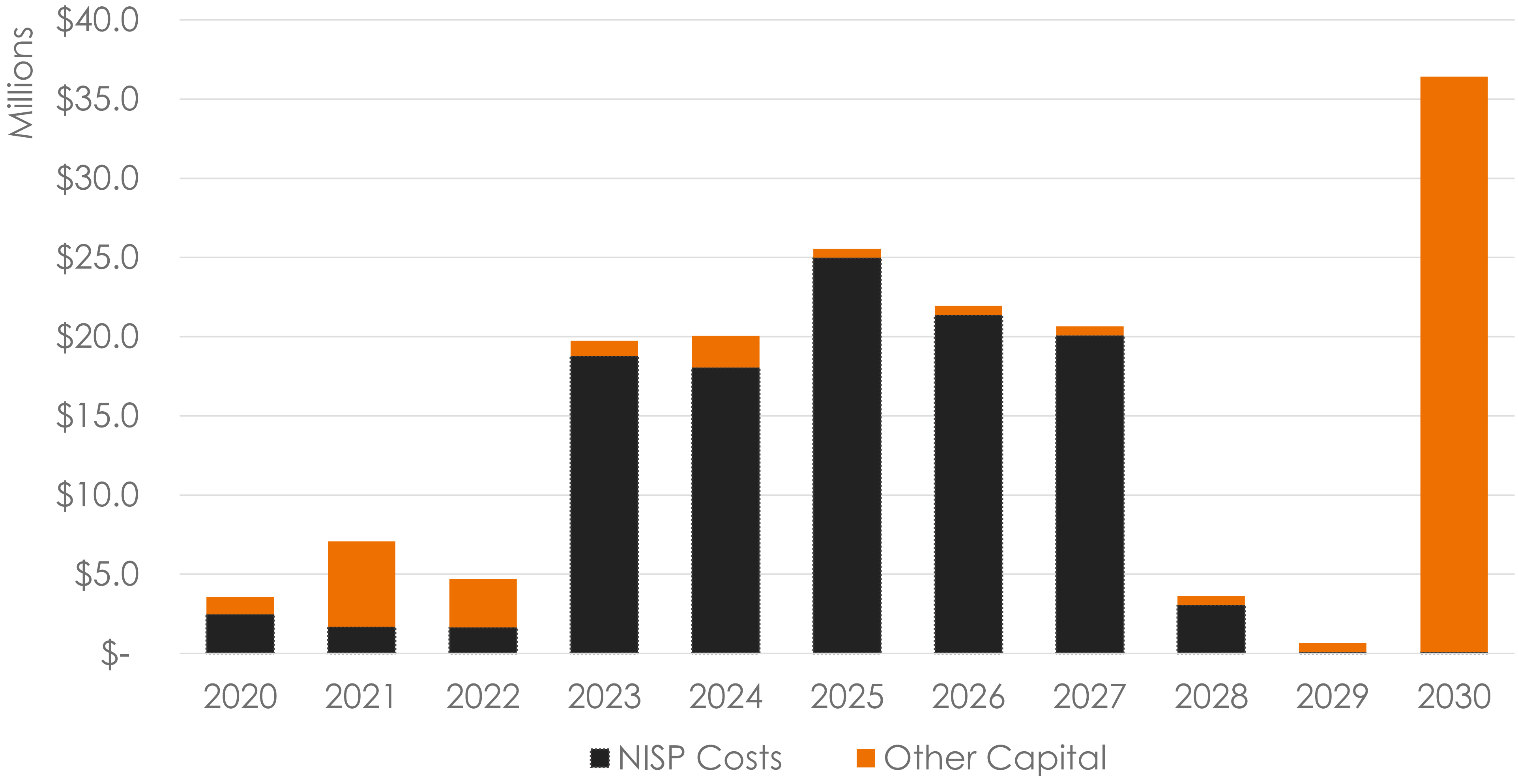
Total Treatment Costs Projection



NISP Costs Projection

NISP/Capital Project Costs Projection

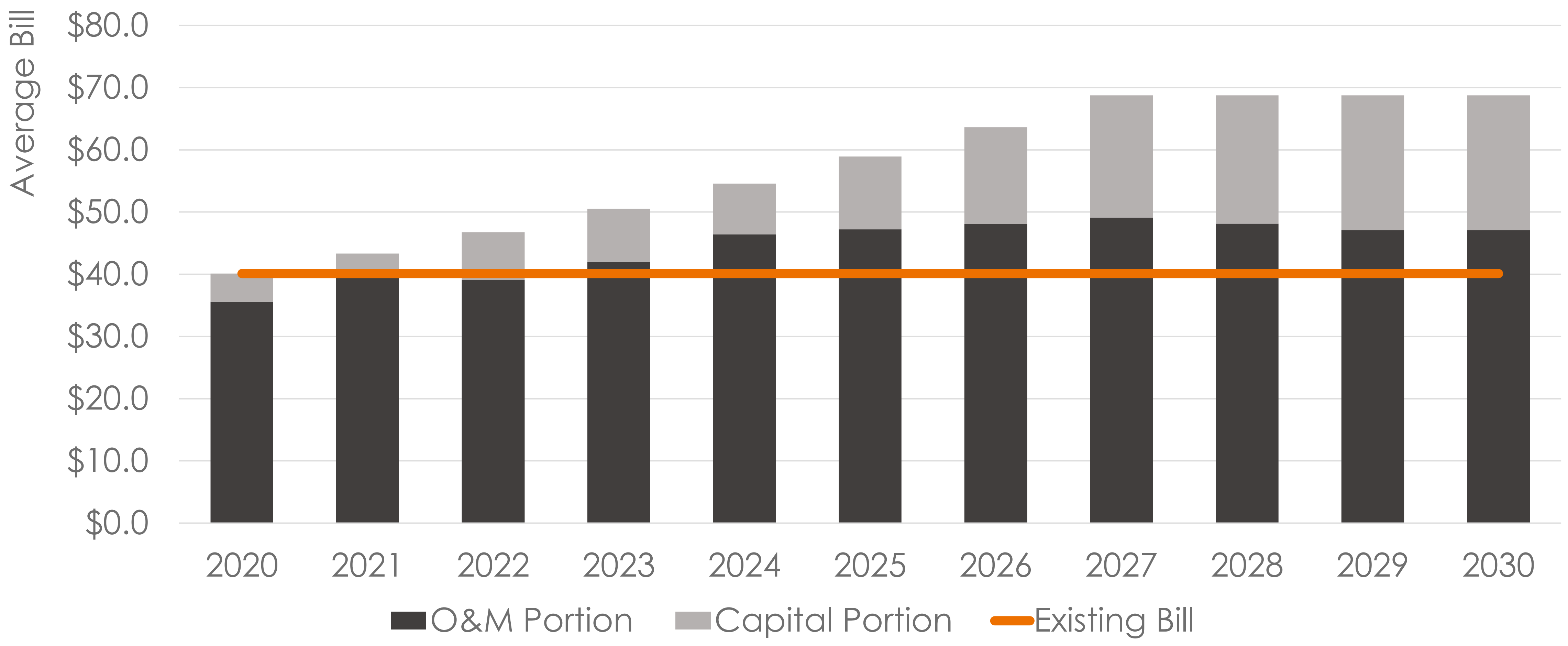
- FY 2020 - 2022 costs are annual NISP related O&M costs
- Current update is projecting $8.2M more capital costs from 2020-2022



Average Bill

O&M and Capital Portion of Average Bill

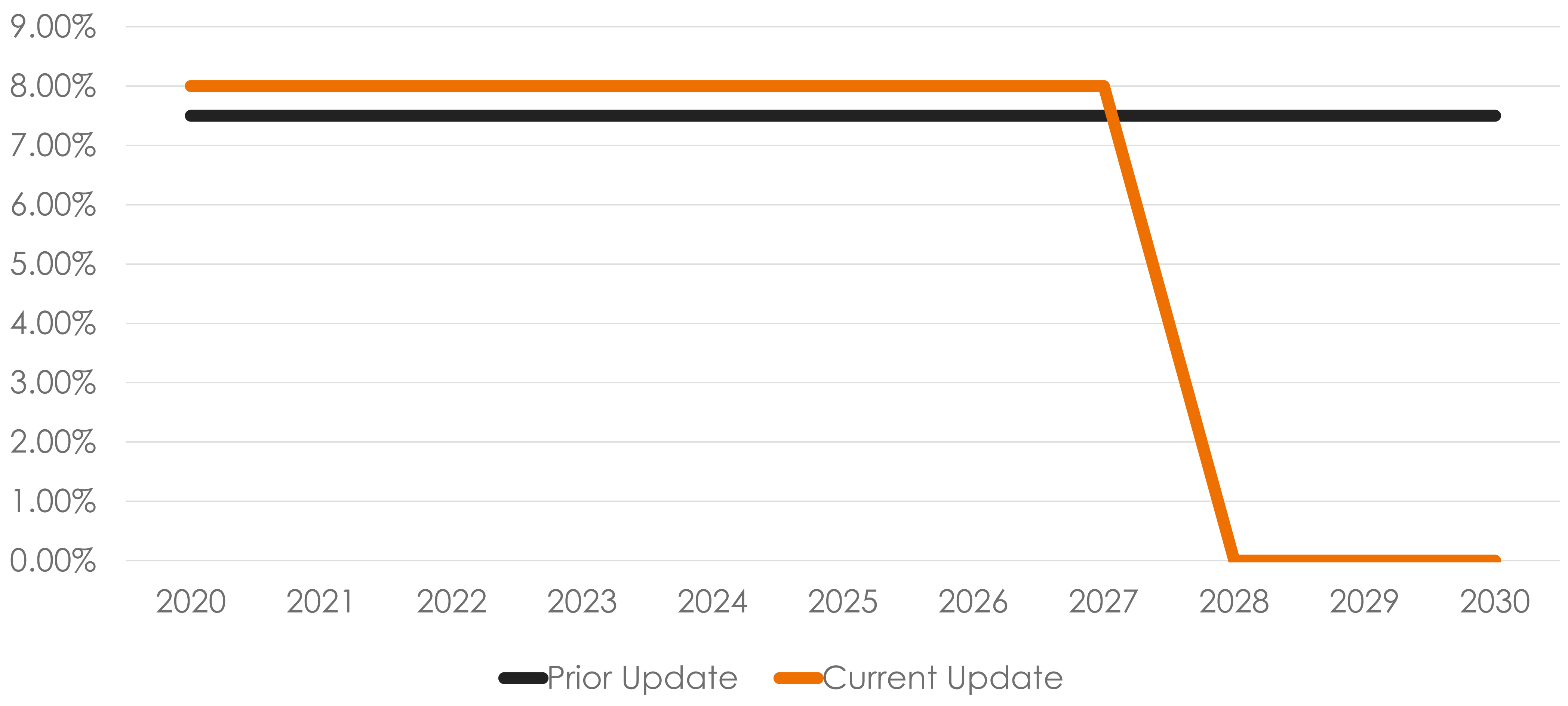
Avg. Bill based on 5kgal



Scenarios

Scenarios

Water Fund Rate Projection



Water Fund Scenario Summary

	Prior Update	Current Update
Rates	7.5% annual rate increases through projection period	8.0% annual rate increases from FY 2021-2027 only
Growth Execution	80% Growth Execution	90% Growth Execution
NISP	NISP starts in FY 2023	NISP starts in FY 2023

Board Discussion & Feedback

TOWN OF WINDSOR WATER FUND – 06

ACCT. NO.	ACCOUNT NAME	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL - Thru JUNE 2020	PROJECTED JUL-DEC 2020	2020 PROJECTED	2021 BUDGET	NOTES
WATER FUND O&M REVENUE - 06										WATER FUND
										OPERATING & MAINTENANCE
4001-000	Beginning Fund Balance	9,719,068	9,422,543	9,788,708	10,732,441	10,732,441		10,732,441	11,735,783	
4334-000	Grants	0	0	0	0	0	0	0	0	
4334-910	Grants Public Works Facility	174,750	0	0	0	0	0	0	0	
4351-000	Utility Sales	4,033,709	4,259,743	4,691,276	4,988,968	2,156,337	2,832,631	4,988,968	5,339,768	Based on number of customers and average receipts per customer inflated by weighted projected providor cost of water increases
4355-000	Meter Yokes / Materials	182,559	167,866	303,848	236,521	88,629	147,892	236,521	236,521	Based on 2020 projections
4356-000	Hydrant Meter Rental	67,755	49,203	21,138	51,691	(13,171)	13,171	0	21,138	
4357-000	Water Rental	77,508	285,283	189,510	143,916	100,127	100,127	200,254	200,254	Based on 2020 estimated receipts
4359-000	Tank Water Revenue	3,786	3,540	4,890	3,449	3,968	3,968	7,936	7,936	
4364-000	Interest Income	413,489	633,504	981,871	272,079	519,096	519,096	1,038,192	1,038,192	Based on the Water Fund balance
4368-601	Miscellaneous/Regional Water Treatment	54,649	0	0	0	0	0	0	0	
4368-000	Miscellaneous/Service Reconnect Fees	27,518	25,900	30,556	85,864	9,295	69,295	78,590	18,590	
4385-000	Delinquent Charge	52,580	46,897	57,970	50,559	10,000	10,000	20,000	20,000	
4386-000	Construction Water	0	0	0	0	0	0	0	0	
WATER FUND O&M REVENUES TOTAL		**5,088,304**	**5,471,937**	**6,281,058**	**5,833,047**	**2,874,281**	**3,696,180**	**6,570,461**	**6,882,399**	
	AVAILABLE RESOURCES	**14,807,371**	**14,894,480**	**16,069,766**	**15,339,711**	**13,606,722**	**3,696,180**	**17,302,902**	**18,618,182**	
WATER FUND O&M EXPENDITURES 06										
WATER SYSTEM - 471										
5111-000	Wages / Full Time	128,572	129,475	215,606	266,074	112,852	153,222	266,074	374,908	Public Works Division Manager, Utility Technician (1.5), Public Works Supervisor (.5), Water Resources Administrator, Utility Technician Entry Level, Irrigation Specialist/Parks Technician
5114-000	Merit Pay	0	0	0	0	0	0	0	7,463	
5121-000	Wages / Over Time	3,403	7,288	7,808	3,000	1,981	1,019	3,000	6,000	Snow 6 - 12 hour Shifts @ 35.50, general $3,450
5122-000	On Call Time	3,362	5,678	8,753	16,875	5,600	11,275	16,875	22,875	3 @ 11 wks $225, 3 @ 14 wks $225
5126-000	Short Term Disability	91	105	94	246	75	171	246	604	
5127-000	Long Term Disability	540	600	982	1,237	443	794	1,237	1,743	
5128-000	Vision Insurance	336	470	597	759	261	498	759	1,161	
5130-000	FICA-Med	1,766	2,131	3,089	3,858	1,712	2,146	3,858	5,436	
5131-000	FICA	7,553	9,113	13,208	16,497	7,320	9,177	16,497	23,244	
5132-000	Medical Insurance	31,060	40,430	56,445	72,954	25,935	47,019	72,954	98,432	
5133-000	Employee Retirement	6,316	5,697	5,939	15,964	5,782	10,182	15,964	22,494	
5134-000	Unemployment Insurance	376	459	662	798	366	432	798	1,125	
5135-000	Workers Compensation Insurance	2,667	5,830	4,524	7,150	8,264	0	8,264	7,498	
5136-000	Dental Insurance	2,152	3,166	4,377	5,562	1,879	3,683	5,562	8,063	
5137-000	Staff Development	995	2,112	2,214	5,000	1,688	3,012	4,700	6,255	AWWA ($800), APWA ($200), Confined space ($740), Lock out ($380), Recerts ($14,000, Backflow recert ($500), Cartegraph ($1,525).
5138-000	Life Insurance	295	327	538	671	241	430	671	945	
5141-000	Uniform/Clothing Allowance	1,184	1,020	1,461	1,600	317	333	650	2,000	
5144-000	Employee Assistance Administration	100	78	71	176	49	127	176	176	
	Personal Services Total	*190,767*	*213,977*	*326,367*	*418,421*	*174,766*	*243,519*	*418,285*	*590,422*	
6210-000	Office Supplies	751	914	654	900	413	487	900	900	Door hangers, bus cards, backflow letters
6212-000	Investment Management Fees	47,408	47,250	50,663	0	31,141	0	31,141	0	
6213-000	Public Relations	1,162	8,096	0	100	107	0	107	0	
6214-000	Board Development	40	124	125	250	224	26	250	150	
6216-000	Reference Books/Materials	0	0	0	200	0	200	200	100	
6217-000	Dues/Fees/Subscriptions	1,415	2,017	2,216	1,300	354	946	1,300	2,300	USC Backflow ($320), drinking water fee ($900), water alliance ($1,000)

TOWN OF WINDSOR WATER FUND - 06

ACCT. NO.	ACCOUNT NAME	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL - Thru JUNE 2020	PROJECTED JUL-DEC 2020	2020 PROJECTED	2021 BUDGET	NOTES
6218-000	Small Equipment Items	20,009	6,018	10,962	26,300	22,911	3,389	26,300	12,376	Tool box ($500), wire shelves ($500), cameras ($300), pipe fitting / meter bolts ($1,000), hand tools ($1,200), gloves ($800), New Employee Computer & Office Set-Up ($8,076)
6232-000	Building Repair/Maintenance	1,614	1,150	1,190	3,200	0	3,200	3,200	1,200	Pump filters ($1,000), fuses ($200)
6237-000	Lines Maintenance	42,738	82,912	32,059	38,500	6,117	32,383	38,500	40,000	PRV rebuilds, clamps, water line repairs, flags, marking paint, curb stop relocates
6238-000	Hydrant Repair/Maintenance	1,774	1,048	1,189	3,000	1,950	1,050	3,000	4,000	Oil / Stems / nozzles/ gaskets / traffic kits
6239-000	Meter Repair/Maintenance	224,338	218,904	295,878	265,470	78,074	187,396	265,470	244,500	Meters (x500) and Yokes
6244-000	Assessments	297,510	310,561	342,861	326,298	96,990	229,309	326,298	326,298	
6246-000	Liability Insurance	28,065	26,578	29,198	35,545	34,828	717	35,545	30,347	
6253-000	Contract Services	47,945	28,770	33,663	47,040	24,568	22,472	47,040	74,678	Beacon cloud ($9,400), badger ($6,378),UNCC locates ($14,000), lock box ($5,400), SCADA ($5,000), tank repairs ($5,000), large repairs ($10,000), leak detection ($4,000), generator service ($2,000), SCADA Upgrades ($18,500)
6256-000	Publishing/Recording	150	270	75	150	45	105	150	150	
6260-000	Utilities	21,727	22,946	20,514	25,000	12,470	12,530	25,000	23,000	
6261-000	Telephone Services	1,885	2,007	2,255	3,160	1,430	1,730	3,160	3,160	
6263-000	Postage	13,570	16,286	16,169	15,500	7,118	8,382	15,500	17,250	Lab samples, utility bills, backflow letters
6264-000	Printing/Binding	7,461	8,591	8,800	8,000	3,214	4,786	8,000	9,000	
6265-000	Potable Water Purchase	2,137,898	2,305,434	2,524,801	2,481,100	939,731	1,541,369	2,481,100	3,080,904	Greeley (6%) - $1,000,004, FCLWD (4%) - $417,560, NWCWD (4%) - $1,663,340
6267-000	Study Review/Consultant	27,913	51,283	25,800	80,000	2,046	77,954	80,000	80,000	Water Rights Accounting, Water Resources Engineering, Water Court Consulting,
6268-601	Miscellaneous /Regional Water Treatment	78,116	0	0	0	0	0	0	0	
6272-000	Lab Tests	9,800	20,716	20,508	19,000	3,959	15,041	19,000	19,000	Coliform, lead & copper, stage 2
6289-000	Credit Card Processing Fees	39,574	46,219	54,555	50,000	29,129	29,129	58,258	50,000	
	Operating & Maintenance Total	*3,052,862*	*3,208,094*	*3,474,135*	*3,430,013*	*1,296,819*	*2,172,600*	*3,469,419*	*4,019,313*	
7010-000	Fleet Transfer	41,548	36,542	42,114	44,987	22,494	22,493	44,987	64,274	
7011-000	Information Tech Transfer	24,015	24,682	18,511	37,187	18,594	18,593	37,187	39,685	
7302-000	Administration Exp Transfer/Gen Fund	468,533	554,841	638,711	657,872	328,936	328,936	657,872	657,872	
7377-000	Transfer to Water/NP Fund	0	199,869	199,869	199,869	99,935	99,935	199,869	199,869	
7810-000	Fleet Capital Contribution	0	0	23,000	0	0	0	0	0	
7811-000	IT Capital Contribution	0	0	1,500	0	0	0	0	0	
	Interfund Loans & Transfers Total	*534,096*	*815,934*	*923,705*	*939,915*	*469,958*	*469,957*	*939,915*	*961,700*	
8420-000	Building/Structures	0	0	0	0	0	0	0	0	
8420-910	Building/PW Maint Facility	1,461,707	0	0	0	0	0	0	0	
8440-000	Machinery/Equipment	0	0	0	69,500	39,863	9,637	49,500	14,500	Hydraulic Pump
8456-000	System Improvements	128,736	0	0	90,000	0	90,000	90,000	389,417	Windsor Water Model & Master Plan Update ($75,000), Two Inch Wash Bay Water Line ($9,617), Water System - South Pressure Zone Upgrades ($304,800)
8457-000	Replacement Lines	16,660	867,767	613,118	550,000	0	600,000	600,000	585,000	Water Line Replacement
	Capital Outlay Total	*1,607,103*	*867,767*	*613,118*	*709,500*	*39,863*	*699,637*	*739,500*	*988,917*	
WATER FUND O&M EXPENDITURES TOTAL		**5,384,828**	**5,105,772**	**5,337,325**	**5,497,849**	**1,981,406**	**3,585,714**	**5,567,119**	**6,560,352**	
BEGINNING O&M FUND BALANCE		**9,719,068**	**9,422,543**	**9,788,708**	**9,506,664**	**10,732,441**	**0**	**10,732,441**	**11,735,783**	
REVENUE		**5,088,304**	**5,471,937**	**6,281,058**	**5,833,047**	**2,874,281**	**3,696,180**	**6,570,461**	**6,882,399**	
AVAILABLE RESOURCES		**14,807,371**	**14,894,480**	**16,069,766**	**15,339,711**	**13,606,722**	**3,696,180**	**17,302,902**	**18,618,182**	
EXPENDITURES		**5,384,828**	**5,105,772**	**5,337,325**	**5,497,849**	**1,981,406**	**3,585,714**	**5,567,119**	**6,560,352**	
ENDING O&M FUND BALANCE		**9,422,543**	**9,788,708**	**10,732,441**	**9,841,862**	**11,625,316**	**110,467**	**11,735,783**	**12,057,830**	
WATER PLANT INVESTMENT FEES REVENUES										
4001-000	Beginning Fund Balance	7,828,340	8,091,747	10,078,128	14,716,285	14,716,285		14,716,285	17,615,294	
4334-906	Grant / Water Tank	0	0	0	0	0	0	0	0	
4334-910	Grants Public Works Facility	174,750	0	0	0	0	0	0	0	
4352-000	Plant Investment Fees	2,335,868	2,276,259	3,853,065	2,319,954	1,055,013	1,778,518	2,833,531	1,739,966	Based on a 25% estimated decline in development activity

TOWN OF WINDSOR WATER FUND - 06

ACCT. NO.	ACCOUNT NAME	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL - Thru JUNE 2020	PROJECTED JUL-DEC 2020	2020 PROJECTED	2021 BUDGET	NOTES
4367-000	Contributions- Developers	1,117,433	3,494,581	3,792,411	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	Loan repayment for I-25/SH392
4376-000	Plant Investment Fees Transfer	0	0	0	0	0	0	0	0	
WATER PLANT INVEST FEE REVENUES TOTAL		**3,693,883**	**5,836,673**	**7,711,309**	**2,385,787**	**1,087,929**	**1,811,435**	**2,899,364**	**1,805,799**	
	AVAILABLE RESOURCES	**11,522,224**	**10,433,839**	**17,789,437**	**13,084,548**	**15,804,214**	**1,811,435**	**17,615,649**	**19,421,093**	
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	151,986	0	0	0	0	0	0	0	
	Non-Operating Total	*151,986*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	
8410-000	Land/Easement	0	22,387	0	0	10,000	0	0	3,950,000	Farm/Water Purchase
8420-910	Building/PW Maint Facility	1,461,707	1,202	0	0	0	0	0	0	
8452-000	Oversize lines	0	332,122	0	30,000	355	0	355	50,000	
8453-000	Transmission Mains	1,688,048	3,494,581	3,073,152	0	0	0	0	0	
8456-000	System Improvements	128,736	0	0	0	0	0	0	0	
8457-000	Replacement Lines	0	0	0	0	0	0	0	0	
	Capital Outlay Total	*3,278,491*	*3,850,292*	*3,073,152*	*30,000*	*10,355*	*0*	*355*	*4,000,000*	
WATER PLANT INVEST FEE EXPENDITURES TOTAL		**3,430,477**	**3,850,292**	**3,073,152**	**30,000**	**10,355**	**0**	**355**	**4,000,000**	
BEGINNING PLANT INVESTMENT BALANCE		**7,828,340**	**8,091,747**	**10,078,128**	**10,698,761**	**14,716,285**	**0**	**14,716,285**	**17,615,294**	
REVENUE		**3,693,883**	**5,836,673**	**7,711,309**	**2,385,787**	**1,087,929**	**1,811,435**	**2,899,364**	**1,805,799**	
AVAILABLE RESOURCES		**11,522,224**	**13,928,420**	**17,789,437**	**13,084,548**	**15,804,214**	**1,811,435**	**17,615,649**	**19,421,093**	
EXPENDITURES		**3,430,477**	**3,850,292**	**3,073,152**	**30,000**	**10,355**	**0**	**355**	**4,000,000**	
ENDING PLANT INVESTMENT BALANCE		**8,091,747**	**10,078,128**	**14,716,285**	**13,054,548**	**15,793,859**	**1,811,435**	**17,615,294**	**15,421,093**	
WATER PLANT INVESTMENT FEES REVENUES - NISP										
4001-000	Beginning Fund Balance	(162,675)	(338,300)	(338,300)	(338,300)	(338,300)		(338,300)	(2,640,267)	
4352-909	Plant Investment Fees	154,375	0	0	173,033	0	173,033	173,033	129,775	
WATER PLANT INVEST FEE - NISP REVENUES TOTAL		**154,375**	**0**	**0**	**173,033**	**0**	**173,033**	**173,033**	**129,775**	
	AVAILABLE RESOURCES	**(8,300)**	**(338,300)**	**(338,300)**	**(710,642)**	**(338,300)**	**173,033**	**(165,267)**	**(2,510,492)**	
WATER PLANT INVESTMENT FEES EXPENDITURES 471 - NISP										
8456-909	System Improvements	330,000	0	0	2,425,000	2,475,000	0	2,475,000	1,204,500	
	Capital Outlay Total	*330,000*	*0*	*0*	*2,425,000*	*2,475,000*	*0*	*2,475,000*	*1,204,500*	
WATER PLANT INVEST FEE - NISP EXPENDITURES TOTAL		**330,000**	**0**	**0**	**2,425,000**	**2,475,000**	**0**	**2,475,000**	**1,204,500**	
BEGINNING PLANT INVESTMENT BALANCE NISP		**(162,675)**	**(338,300)**	**(338,300)**	**(883,675)**	**(338,300)**	**0**	**(338,300)**	**(2,640,267)**	
REVENUE		**154,375**	**0**	**0**	**173,033**	**0**	**173,033**	**173,033**	**129,775**	
AVAILABLE RESOURCES		**(8,300)**	**(338,300)**	**(338,300)**	**(710,642)**	**(338,300)**	**173,033**	**(165,267)**	**(2,510,492)**	
EXPENDITURES		**330,000**	**0**	**0**	**2,425,000**	**2,475,000**	**0**	**2,475,000**	**1,204,500**	
ENDING PLANT INVESTMENT BALANCE NISP		**(338,300)**	**(338,300)**	**(338,300)**	**(3,135,642)**	**(2,813,300)**	**173,033**	**(2,640,267)**	**(3,714,992)**	
DEVELOPMENT RAW WATER REVENUE										

ACCT. NO.	ACCOUNT NAME	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL - Thru JUNE 2020	PROJECTED JUL-DEC 2020	2020 PROJECTED	2021 BUDGET	NOTES
4001-000	Beginning Fund Balance	370,874	1,134,953	2,012,850	3,264,198	3,264,198		3,264,198	4,938,217	
							0			
4353-000	Development Raw Water	1,477,978	3,620,516	2,643,043	1,674,019	1,277,023	396,996	1,674,019	1,674,019	Anticipated cash in lieu of raw water dedication for new development
4364-000	Interest Income	0	0	0	0	0	0	0	0	
DEVELOPMENT RAW WATER REVENUES TOTAL		**1,477,978**	**3,620,516**	**2,643,043**	**1,674,019**	**1,277,023**	**396,996**	**1,674,019**	**1,674,019**	
	AVAILABLE RESOURCES	**1,848,853**	**4,755,469**	**4,655,893**	**2,979,680**	**4,541,221**	**396,996**	**4,938,217**	**6,612,236**	
DEVELOPMENT RAW WATER EXPENDITURES										
8411-000	Water Shares	713,900	2,742,619	1,391,695	0	0	0	0	0	
8494-000	Non-Potable Water Shares	0		0	0	0	0	0	0	
	Capital Outlay Total	*713,900*	*2,742,619*	*1,391,695*	*0*	*0*	*0*	*0*	*0*	
DEVELOPMENT RAW WATER EXPENDITURES TOTAL		**713,900**	**2,742,619**	**1,391,695**	**0**	**0**	**0**	**0**	**0**	
BEGINNING RAW WATER BALANCE		**370,874**	**1,134,953**	**2,012,850**	**1,305,661**	**3,264,198**	**0**	**3,264,198**	**4,938,217**	
REVENUE		**1,477,978**	**3,620,516**	**2,643,043**	**1,674,019**	**1,277,023**	**396,996**	**1,674,019**	**1,674,019**	
AVAILABLE RESOURCES		**1,848,853**	**4,755,469**	**4,655,893**	**2,979,680**	**4,541,221**	**396,996**	**4,938,217**	**6,612,236**	
EXPENDITURES		**713,900**	**2,742,619**	**1,391,695**	**0**	**0**	**0**	**0**	**0**	
ENDING RAW WATER BALANCE		**1,134,953**	**2,012,850**	**3,264,198**	**2,979,680**	**4,541,221**	**396,996**	**4,938,217**	**6,612,236**	
NON-POTABLE WATER REVENUE										
4001-000	Beginning Fund Balance	(399,940)	(838,078)	(1,251,492)	(738,465)	(738,465)		(738,465)	(1,599,223)	
4334-484	Grant / Rip Rap	0	0	0	0	0	0	0	0	
4336-485	Loan Proceeds / Kyger	1,254,730	0	0	0	0	0	0	0	
4357-484	Water Rental	99,993	32,989	58,687	0	32,689	32,689	65,378	65,378	
4361-484	Gas Drilling Royalties	58,855	212,645	1,075,180	186,752	103,423	103,423	206,846	206,846	
4368-328	Miscellaneous Income/BROE farm	0	21,264	0	10,632	0	10,632	10,632	0	
4375-000	Transfer from Park Imprvmnt Fund	919,824	0	0	0	0	0	0	0	
4376-000	Transfer from Water Fund Plant Investment	151,986	199,869	199,869	199,869	99,935	99,934	199,869	199,869	
4378-000	Transfer from Storm Drain to N-Pot	151,986	199,869	199,869	0	0	0	0	0	
4394-000	FRE Augmentation	(100,000)	0	0	0	0	0	0	0	
NON-POTABLE WATER REVENUES TOTAL		**2,537,374**	**666,636**	**1,533,605**	**397,253**	**236,047**	**246,678**	**482,725**	**472,093**	
	AVAILABLE RESOURCES	**2,137,434**	**(171,442)**	**282,113**	**(1,096,059)**	**(502,418)**	**246,678**	**(255,740)**	**(1,127,130)**	
NON-POTABLE WATER EXPENDITURES - 484										
6240-000	Equipment Repairs	4,382	1,263	43	6,000	0	6,000	6,000	6,000	
6240-605	Equipment Repairs/Kern	3,461	5,506	12,740	8,500	1,556	6,944	8,500	8,500	
6244-000	Assessments	0	4	4,117	2,000	0	2,000	2,000	2,000	
6246-000	Liability Insurance	2,154	2,154	502	2,068	2,552	0	2,552	6,622	
6253-000	Contract Services	114,196	70,175	49,660	105,000	4,755	100,245	105,000	105,000	
6253-485	Contract Services / Kyger	0	30,789	32,679	17,000	10,720	6,280	17,000	17,000	
6253-605	Contract Services / Kern	40,101	70,799	71,077	98,600	23,460	75,140	98,600	98,600	
6260-000	Utilities	10,465	6,901	7,093	8,414	2,897	5,517	8,414	8,414	
6262-605	Utilities / Kern	619	437	959	850	(16)	866	850	850	
6267-485	Study Review/Consultant-Kyger	0	0	0	0	0	0	0	0	
6277-485	Loan Admin Fee Expense	45,000	0	0	0	0	0	0	0	

ACCT. NO.	ACCOUNT NAME	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL - Thru JUNE 2020	PROJECTED JUL-DEC 2020	2020 PROJECTED	2021 BUDGET	NOTES
	Operating & Maintenance Total	*220,378*	*188,028*	*178,869*	*248,432*	*45,924*	*202,992*	*248,916*	*252,986*	
7306-000	Transfer to General Fund	10,000	30,000	35,000	36,350	18,175	18,175	36,350	36,350	
7306-605	Transfer to General Fund / Kern	0	10,000	10,000	10,000	5,000	5,000	10,000	10,000	
7321-000	Bond Interest Expense/Kern Reservoir	35,335	104,466	174,543	84,625	38,158	46,467	84,625	73,838	
7321-485	Bond Interest Expense/Kyger Reservoir	198,640	124,988	120,217	115,314	115,314	0	115,314	110,277	
7350-000	Bond Principal Expense/Kern Reservoir	184,633	295,273	228,330	315,113	161,712	153,402	315,113	325,901	
7350-485	Bond Principal Expense/Kyger Reservoir	0	173,491	273,620	183,164	183,164	0	183,164	188,201	
7363-485	Debt Issuance Cost Kyger	0	0	0	0	0	0	0	0	
	Loans & Transfers Total	*428,609*	*738,217*	*841,710*	*744,567*	*521,522*	*223,044*	*744,567*	*744,567*	
8410-000	Land	0	0	0	0	0	0	0	0	
8440-000	Machinery/Equipment	0	21,775	0	0	0	0	0	0	
8456-000	Systems Improvements	5,546	0	0	50,000	0	50,000	50,000	0	
8456-485	System Improve / Kyger	481,334	13,424	0	0	0	0	0	295,000	North Shore Rip-Rap Design & Construction
8456-605	System Improve / Kern	0	118,607	0	0	0	0	0	105,000	Non-Potable Water Infrastructure ($80,000), Kern Splitter Box Repair ($25,000)
8494-000	Non-Potable Water Shares	1,839,645	0	0	0	0	0	0	0	
8494-485	Non-Potable Water Shares / Kyger	0	0	0	300,000	0	300,000	300,000	0	
	Capital Outlay Total	*2,326,525*	*153,806*	*0*	*350,000*	*0*	*350,000*	*350,000*	*400,000*	
NON-POTABLE WATER EXPENDITURES TOTAL		**2,975,512**	**1,080,050**	**1,020,579**	**1,342,999**	**567,446**	**776,037**	**1,343,483**	**1,397,553**	
BEGINNING NON-POTABLE WATER BALANCE		**(399,940)**	**(838,078)**	**(1,251,492)**	**(738,465)**	**(738,465)**	**0**	**(738,465)**	**(1,599,223)**	
REVENUE		**2,537,374**	**666,636**	**1,533,605**	**397,253**	**236,047**	**246,678**	**482,725**	**472,093**	
AVAILABLE RESOURCES		**2,137,434**	**(171,442)**	**282,113**	**(341,212)**	**(502,418)**	**246,678**	**(255,740)**	**(1,127,130)**	
EXPENDITURES		**2,975,512**	**1,080,050**	**1,020,579**	**1,342,999**	**567,446**	**776,037**	**1,343,483**	**1,397,553**	
ENDING NON-POTABLE WATER BALANCE		**(838,078)**	**(1,251,492)**	**(738,465)**	**(1,684,211)**	**(1,069,864)**	**(529,359)**	**(1,599,223)**	**(2,524,683)**	
	WATER FUND SUMMARY									
	Beginning Cash Balances	17,355,667	17,472,865	20,289,894	19,888,945	27,636,158	0	27,636,158	30,049,804	
	Total Revenues	12,951,914	15,595,762	18,169,015	10,463,139	5,475,280	6,324,322	11,799,602	10,964,085	
	Total Expenditures	12,834,717	12,778,733	10,822,751	9,295,848	5,034,207	4,361,750	9,385,957	13,162,405	
	Ending Cash Balances	**17,472,865**	**20,289,894**	**27,636,158**	**21,056,237**	**28,077,231**	**1,962,572**	**30,049,804**	**27,851,484**	
	WATER FUND EXPENDITURES BY CATEGORY									
	Personnel	190,767	213,977	326,367	418,421	174,766	243,519	418,285	590,422	
	Operation & Maintenance	3,425,225	3,396,122	3,653,004	3,678,445	1,342,743	2,375,592	3,718,335	4,272,299	
	Debt Service & Transfers	962,705	1,554,151	1,765,415	1,684,482	991,480	693,002	1,684,482	1,706,267	
	Capital Outlay	8,256,019	7,614,484	5,077,965	3,514,500	2,525,218	1,049,637	3,564,855	6,593,417	
	TOTAL EXPENDITURES	**12,834,717**	**12,778,733**	**10,822,751**	**9,295,848**	**5,034,207**	**4,361,750**	**9,385,957**	**13,162,405**	

TOWN OF WINDSOR SEWER FUND - 07

ACCT. NO.	ACCOUNT NAME	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL - Thru JUNE 2020	PROJECTED JUL-DEC 2020	2020 PROJECTED	2021 BUDGET	NOTES
SEWER FUND OPERATING & MAINTENANCE REVENUE - 07										SEWER
										OPERATING & MAINTENANCE
4001-000	Beginning Fund Balance	4,220,484	2,571,662	2,588,454	2,376,760	2,376,760		2,376,760	1,725,704	
4351-000	Utility Sales	2,172,479	2,209,330	2,420,819	2,260,847	1,273,823	1,072,162	2,345,985	2,636,227	Based on total number accounts times average per customer with annual multiplier
4334-000	Grants	0	0	0	0	0	0	0	0	
4334-910	Grants Public Works Facility	174,750	0	0	0	0	0	0	0	
4361-000	Gas & Oil Drilling Royalties	454	129,100	0	43,349	0	0	0	0	
4364-000	Interest Income	538	26,909	44,890	210,290	22,914	22,913	45,827	45,827	
4368-000	Miscellaneous Revenue	11,114	1,050	10,968	4,055	0	0	0	0	
SEWER FUND O&M TOTAL REVENUE		**2,359,335**	**2,366,389**	**2,476,677**	**2,518,541**	**1,296,737**	**1,095,075**	**2,391,812**	**2,682,054**	
	AVAILABLE RESOURCES	**6,579,819**	**4,938,051**	**5,065,131**	**4,928,948**	**3,673,497**	**1,095,075**	**4,768,572**	**4,407,758**	
SEWER FUND OPERATING & MAINTENANCE EXPENDITURES - 07										
SEWER SYSTEM - 481										
5111-000	Wages / Full Time	122,511	118,686	131,587	159,259	68,321	90,938	159,259	161,014	Public Works Supervisor (.5), Wastewater Collections Certified Operator, Utility Technician (1.5)
5114-000	Merit Pay	0	0	0	0	0	0	0	3,185	
5121-000	Wages / Over Time	6,320	2,583	3,712	5,000	1,425	3,575	5,000	5,500	Snow
5122-000	On Call Time	3,333	1,055	6,436	11,250	2,825	8,425	11,250	11,250	
5126-000	Short Term Disability	0	85	273	422	142	280	422	428	
5127-000	Long Term Disability	591	492	608	741	305	436	741	749	
5128-000	Vision Insurance	379	215	323	435	166	269	435	435	
5130-000	FICA-Med	1,960	1,685	2,073	2,309	1,008	1,301	2,309	2,335	
5131-000	FICA	8,382	7,203	8,863	9,874	4,311	5,563	9,874	9,983	
5132-000	Medical Insurance	37,745	23,764	33,445	39,903	17,245	22,658	39,903	36,915	
5133-000	Employee Retirement	7,757	4,724	4,499	9,556	4,096	5,460	9,556	9,661	
5134-000	Unemployment Insurance	422	359	450	478	220	258	478	483	
5135-000	Workers Compensation Insurance	2,881	3,799	2,527	3,695	622	3,073	3,695	3,220	
5136-000	Dental Insurance	2,631	1,548	2,309	3,110	1,182	1,928	3,110	3,076	
5137-000	Staff Development	760	575	1,235	1,550	442	1,108	1,550	2,640	AWWA, AWWA, APWA , confined space, lock out, trenching, recertification
5138-000	Life Insurance	323	268	334	401	166	235	401	406	
5141-000	Uniform/Clothing Allowance	622	690	643	800	0	800	800	800	
5144-000	Employee Assistance Administration	94	81	117	137	55	82	137	137	
	Personal Services Total	*196,714*	*167,812*	*199,432*	*248,920*	*102,532*	*146,388*	*248,920*	*252,217*	
6210-000	Office Supplies	100	241	195	200	39	161	200	200	
6213-000	Public Relarions	0	0	0	0	61	0	61	0	
6216-000	Reference Books/Materials	0	0	0	100	0	100	100	100	
6217-000	Dues/Fees/Subscriptions	0	77	0	100	0	100	100	100	
6218-000	Small Equipment Items	3,793	3,596	6,527	6,300	2,511	2,789	5,300	5,500	Hand tools / tyvex, gloves, sewer retrieval tools, boots, jet nozzles
6237-000	Lines Repair/Maintenance.	2,467	17,125	123,600	15,000	5,691	9,309	15,000	28,000	Asphalt / concrete repairs
6245-000	Travel/Mileage	0	0	0	0	0	0	0	0	
6246-000	Liability Insurance	16,629	25,216	21,117	25,388	24,877	511	25,388	7,462	

ACCT. NO.	ACCOUNT NAME	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL - Thru JUNE 2020	PROJECTED JUL-DEC 2020	2020 PROJECTED	2021 BUDGET	NOTES
6249-000	Leases/Rentals	0	0	0	500	0	500	500	500	Bypass pump
6253-000	Contract Services	23,068	27,340	17,000	24,900	2,965	21,935	24,900	26,600	CCTV lines ($2,000), generator main ($1,000), grease inspection contract ($18,200), lock box ($5,400)
6260-000	Utilities	8,812	10,291	8,859	9,800	4,479	5,321	9,800	9,000	
6261-000	Telephone Services	4,252	4,070	4,573	5,610	2,238	3,372	5,610	5,700	
6263-000	Postage	12,439	12,885	12,804	13,500	5,711	7,789	13,500	9,000	
6264-000	Printing/Binding	7,461	7,998	8,740	8,000	3,214	4,786	8,000	8,000	
6267-000	Study Review/Consultant	0	0	0	30,000	0	30,000	30,000	0	
6271-000	Lift Station Repair/Rehab	18,745	6,606	5,077	6,500	2,133	4,367	6,500	6,700	Filters ($4,000), floats ($300), severance flume maint ($6,000)
6289-000	Credit Card Processing Fees	19,787	23,109	27,278	24,000	14,565	9,435	24,000	24,000	
	Operating & Maintenance Total	*117,552*	*138,553*	*235,769*	*169,898*	*68,484*	*100,475*	*168,959*	*130,862*	
7010-000	Fleet Transfer	43,445	46,925	51,566	24,069	12,035	12,035	24,069	58,857	
7302-000	Administration Exp Transfer/Gen Fund	275,104	294,133	482,442	496,915	248,457	248,458	496,915	496,915	
7810-000	Fleet Capital Contribution	0	0	450,000	45,000	22,500	22,500	45,000	0	
7811-000	IT Capital Contribution / Transfer	0	0	1,500	15,833	7,917	7,916	15,833	8,454	
	Interfund Loans & Transfers Total	*318,549*	*341,058*	*985,508*	*581,817*	*290,909*	*290,908*	*581,817*	*564,226*	
8420-910	Building/PW Maint Facility	1,462,457	1,202	0	0	0	0	0	0	
8440-000	Machinery & Equipment	682,289	517,347	0	0	0	0	0	0	
8453-000	Transmission Mains / N. Extension	0	0	9,361	0	5,595	0	5,595	0	
8456-000	System Improvements	129,108	22,503	0	0	0	0	0	40,000	Manhole Rehab
8457-000	Replacement Lines	78,065	0	0	131,860	0	131,860	131,860	78,130	Sewer Line Rehab
	Capital Outlay Total	*2,351,919*	*541,051*	*9,361*	*131,860*	*5,595*	*131,860*	*137,455*	*118,130*	
SEWER SYSTEM O&M EXPENDITURES TOTAL		2,984,734	1,188,474	1,430,069	1,132,495	467,520	669,631	1,137,151	1,065,435	
DISPOSAL PLANT - 482										
5111-000	Wages / Full Time	137,379	137,047	162,176	201,760	92,257	109,503	201,760	206,838	Wastewater Treatment Plant Superintendent, Wastewater Treatment Plant Operator , Wastewater Treatment Plant Operator C
5114-000	Merit Pay	0	0	0	0	0	0	0	4,035	
5121-000	Wages / Over Time	767	1,062	659	1,500	1,331	169	1,500	7,740	
5122-000	On Call Time	2,688	3,244	5,098	3,500	4,225	0	4,225	11,500	
5126-000	Short Term Disability	0	0	0	0	18	0	18	0	
5127-000	Long Term Disability	611	634	704	1,055	398	657	1,055	962	
5128-000	Vision Insurance	171	188	189	390	113	277	390	390	
5130-000	FICA-Med	1,950	2,010	2,348	2,926	1,407	1,519	2,926	2,999	
5131-000	FICA	8,340	8,593	10,038	12,509	6,016	6,493	12,509	12,824	
5132-000	Medical Insurance	22,070	21,543	23,710	42,725	14,783	27,942	42,725	39,527	
5133-000	Employee Retirement	7,920	8,127	9,275	12,106	5,535	6,571	12,106	12,410	
5134-000	Unemployment Insurance	413	423	493	605	296	309	605	621	
5135-000	Workers Compensation Insurance	2,961	2,800	2,159	4,681	8,908	0	8,908	4,137	
5136-000	Dental Insurance	1,195	1,279	1,382	2,840	844	1,996	2,840	2,809	
5137-000	Staff Development	878	900	1,510	2,250	172	2,078	2,250	2,750	
5138-000	Life Insurance	332	347	392	509	217	292	509	521	
5141-000	Uniform/Clothing Allowance	743	671	785	1,200	135	1,065	1,200	1,200	
5144-000	Employee Assistance Administration	78	78	78	117	46	71	117	117	
	Personal Services Total	*188,494*	*188,945*	*220,995*	*290,673*	*136,702*	*158,941*	*295,643*	*311,380*	

TOWN OF WINDSOR SEWER FUND - 07

ACCT. NO.	ACCOUNT NAME	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL - Thru JUNE 2020	PROJECTED JUL-DEC 2020	2020 PROJECTED	2021 BUDGET	NOTES
6210-000	Office Supplies	208	286	753	750	79	671	750	750	
6213-000	Public Relations	0	0	0	100	0	100	100	150	
6216-000	Reference Books/Materials	0	110	0	250	0	250	250	200	
6217-000	Dues/Fees/Subscriptions	14,253	14,970	16,827	4,400	5,700	0	5,700	18,290	NPDES Permit ($7,600), Biosolids fee ($1,750) Stormwater permit ($3,000), pretreatment fee ($100), scada ($2,500), NFRWQPA dues ($4,000), lockbox $(1,250)
6217-370	State & Regulatory Fees	0	0	0	13,775	0	13,775	13,775	0	
6218-000	Small Equipment Items	5,349	2,522	2,280	30,596	7,498	23,098	30,596	6,500	Fuel tank $1,500, Tools & hardware $3,000, Repair Parts for Aeration $2,000
6219-000	Special Equipment	1,164	1,468	3,198	2,000	2,290	(0)	2,290	2,000	Lab Equipment
6222-000	Chemicals	9,358	69,384	74,990	93,000	36,349	56,651	93,000	93,000	Lab chem ($3,000), bulk Ferric Chloride ($90,000)
6224-000	Trash Services	480	440	480	550	240	310	550	1,700	
6232-000	Building Repairs/Maintenance.	4,117	6,230	2,525	3,750	1,140	2,610	3,750	3,044	HVAC (2,044), Supplies (1k)
6233-000	Sewer Plant Repair/Maintenance.	461,620	386,334	398,700	450,000	0	430,000	430,000	430,000	Biosolids Removal - 5,500,000 gallons @ $0.072/gallon + $6,000/mobilization + $1,000 annual report
6240-000	Equipment Repairs	42,983	93,291	162,703	62,500	19,148	37,352	56,500	60,000	Clarifier # 2 Rehab $30,000; UV System rehab $10,000; SCADA upgrades $5,000; Misc equipment repair $15,000
6246-000	Liability Insurance	11,349	13,956	15,161	17,328	16,979	349	17,328	46,364	
6249-000	Leases/Rentals	67	0	1,839	2,000	0	2,000	2,000	2,000	Pump rental
6253-000	Contract Services	8,028	369	4,171	8,000	0	8,000	8,000	8,000	Pest control ($1,000), CLP River Flow Monitoring ($6,500)
6256-000	Publishing/Recording	68	0	0	200	0	200	200	200	
6260-000	Utilities	215,368	260,092	231,284	230,000	109,507	120,493	230,000	220,000	
6261-000	Telephone Services	4,628	4,653	4,738	5,310	2,557	2,753	5,310	5,310	
6267-000	Study Review/Consultant	0	47,736	24,705	50,000	0	50,000	50,000	0	
6272-000	Lab Tests	19,589	24,350	16,371	21,000	10,862	10,138	21,000	21,000	NPDES ($12,000), Biosolids ($2,000), Poudre River Monitor ($7,000)
	Operating & Maintenance Total	*798,630*	*926,189*	*960,726*	*995,509*	*212,349*	*758,750*	*971,099*	*918,508*	
7010-000	Fleet Transfer	17,038	21,307	30,199	32,934	16,467	16,467	32,934	43,642	
7011-000	Information Tech Transfer	19,261	24,682	7,881	16,041	8,021	8,021	16,041	0	
7810-000	Fleet Capital Contribution	0	0	0	0	0	0	0	0	
	Interfund Loans & Transfers Total	*36,299*	*45,989*	*38,080*	*48,975*	*24,488*	*24,488*	*48,975*	*43,642*	
8433-000	Sewer Plant	0	0	38,500	0	0	0	0	0	
8440-000	Machinery & Equipment	0	0	0	590,000	256,456	333,544	590,000	0	
	Capital Outlay Total	*0*	*0*	*38,500*	*590,000*	*256,456*	*333,544*	*590,000*	*0*	
DISPOSAL PLANT O&M EXPENDITURES TOTAL		1,023,424	1,161,123	1,258,301	1,925,157	629,995	1,275,722	1,905,717	1,273,530	
SEWER FUND O&M EXPENDITURES TOTAL		**4,008,157**	**2,349,597**	**2,688,371**	**3,057,652**	**1,097,514**	**1,945,354**	**3,042,868**	**2,338,965**	
BEGINNING SEWER FUND O&M BALANCE		**4,220,484**	**2,571,662**	**2,588,454**	**2,376,760**	**2,376,760**	**0**	**2,376,760**	**1,725,704**	
REVENUES		**2,359,335**	**2,366,389**	**2,476,677**	**2,518,541**	**1,296,737**	**1,095,075**	**2,391,812**	**2,682,054**	
AVAILABLE RESOURCES		**6,579,819**	**4,938,051**	**5,065,131**	**4,895,301**	**3,673,497**	**1,095,075**	**4,768,572**	**4,407,758**	
EXPENDITURES		**4,008,157**	**2,349,597**	**2,688,371**	**3,057,652**	**1,097,514**	**1,945,354**	**3,042,868**	**2,338,965**	
ENDING SEWER FUND O&M BALANCE		**2,571,662**	**2,588,454**	**2,376,760**	**1,837,649**	**2,575,983**	**(850,279)**	**1,725,704**	**2,068,794**	
SEWER PLANT INVESTMENT FEES REVENUES - 07										PLANT INVESTMENT FEES
4001-000	Beginning Fund Balance	6,498,908	6,853,490	8,796,429	14,871,981	14,871,981		14,871,981	14,758,908	

TOWN OF WINDSOR SEWER FUND - 07

ACCT. NO.	ACCOUNT NAME	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL - Thru JUNE 2020	PROJECTED JUL-DEC 2020	2020 PROJECTED	2021 BUDGET	NOTES
4334-000	Grants	0	0	0	0	0	0	0	0	
4334-910	Grants Public Works Facility	174,750	0	0	0	0	0	0	0	
4340-701	Cost Sharing Revenue	500,000	500,000	0	0	0	0	0	0	
4352-000	Plant Investment Fees	1,857,900	1,672,374	6,322,763	2,070,414	860,324	1,412,934	2,273,258	1,675,003	Based on an estimated 25% decline in development activity
4364-007	PI Interest Income	9,296	0	0	0	0	0	0	0	
4367-000	Contributions- Developers	978,980	4,139,912	3,155,964	0	0	0	0	0	
SEWER INVESTMENT FEE REVENUE TOTAL		**3,520,926**	**6,312,286**	**9,478,727**	**2,070,414**	**860,324**	**1,412,934**	**2,273,258**	**1,675,003**	
	AVAILABLE RESOURCES	**10,019,834**	**13,165,776**	**18,275,156**	**16,942,395**	**15,732,305**	**1,412,934**	**17,145,239**	**16,433,911**	
PLANT INVESTMENT FEES EXPENDITURES - 07										
7324-000	Interest Expense/Revolve Loan (482)	40,864	37,914	50,943	34,436	17,218	17,218	34,436	32,581	CWRPDA Bond Repayment - 10 of 16 Payments
7354-000	Principal Expense/Revolve Loan (482)	190,320	190,320	196,268	196,268	98,134	98,134	196,268	196,268	CWRPDA Bond Repayment - 10 of 16 Payments
	Interfund Loans & Transfers Total	*231,184*	*228,234*	*247,211*	*230,703*	*115,352*	*115,352*	*230,703*	*228,849*	
8420-910	Building/PW Maint Facility (481)	1,462,457	1,202	0	0	0	0	0	0	
8433-000	Sewer Plant Improvements (482)	364,614	0	0	900,000	18,000	882,000	900,000	6,500,000	Sewer Plant Modifications
8433-907	Sewer Plant Improvements (482)	0	0	0	0	0	0	0	0	
8440-000	Machinery/Equipment (482)	0	0	0	0	0	0	0	0	
8453-701	Transmission Mains (481)	978,980	4,139,912	3,155,964	255,628	0	255,628	255,628	153,300	Sewer Interceptor - North Extension Easements
8452-000	Oversize Lines (481)	0	0	0	1,000,000	0	1,000,000	1,000,000	220,000	Oversizing - Great Western Industrial Park
8456-000	System Improvements (481)	129,108	0	0	0	0	0	0	0	
	Capital Outlay Total	*2,935,160*	*4,141,114*	*3,155,964*	*2,155,628*	*18,000*	*2,137,628*	*2,155,628*	*6,873,300*	
SEWER INVESTMENT FEE EXPENDITURES TOTAL		**3,166,344**	**4,369,347**	**3,403,175**	**2,386,331**	**133,352**	**2,252,980**	**2,386,331**	**7,102,149**	
BEGINNING PLANT INVESTMENT FEE BALANCE		**6,498,908**	**6,853,490**	**8,796,429**	**14,871,981**	**14,871,981**	**0**	**14,871,981**	**14,758,908**	
REVENUE		**3,520,926**	**6,312,286**	**9,478,727**	**2,070,414**	**860,324**	**1,412,934**	**2,273,258**	**1,675,003**	
AVAILABLE RESOURCES		**10,019,834**	**13,165,776**	**18,275,156**	**16,942,395**	**15,732,305**	**1,412,934**	**17,145,239**	**16,433,911**	
EXPENDITURES		**3,166,344**	**4,369,347**	**3,403,175**	**2,386,331**	**133,352**	**2,252,980**	**2,386,331**	**7,102,149**	
ENDING PLANT INVESTMENT FEE BALANCE		**6,853,490**	**8,796,429**	**14,871,981**	**14,556,064**	**15,598,953**	**(840,046)**	**14,758,908**	**9,331,762**	
	SUMMARY									
	Beginning Cash Balance	10,719,392	9,425,152	11,384,883	17,248,741	17,248,741	0	17,248,741	16,484,612	
	Total Revenue	5,880,261	8,678,675	11,955,404	4,588,955	2,157,061	2,508,009	4,665,070	4,357,057	
	Total Expenditures	7,174,501	6,718,944	6,091,546	5,443,983	1,230,866	4,198,333	5,429,199	9,441,113	
	Ending Cash Balance	**9,425,152**	**11,384,883**	**17,248,741**	**16,393,713**	**18,174,937**	**(1,690,324)**	**16,484,612**	**11,400,556**	
	SEWER FUND EXPENDITURES BY CATEGORY									
	Personnel	385,208	356,756	420,427	539,593	239,234	305,329	544,563	563,597	
	Operation & Maintenance	916,183	1,064,742	1,196,495	1,165,407	280,833	859,225	1,140,058	1,049,370	
	Debt Service & Transfers	586,032	615,280	1,270,799	861,495	430,748	430,747	861,495	836,717	
	Capital Outlay	5,287,079	4,682,165	3,203,825	2,877,488	280,051	2,603,032	2,883,083	6,991,430	
	TOTAL EXPENDITURES	**7,174,501**	**6,718,944**	**6,091,546**	**5,443,983**	**1,230,866**	**4,198,333**	**5,429,199**	**9,441,113**	

TOWN OF WINDSOR STORM DRAINAGE FUND - 08

ACCT. NO.	ACCOUNT NAME	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL - Thru JUNE 2020	PROJECTED JUL-DEC 2020	2020 PROJECTED	2021 BUDGET	NOTES
	STORM DRAINAGE O&M REVENUE - 08									STORM DRAINAGE OPERATING & MAINTENANCE
4001-000	Beginning Fund Balance	645,015	650,400	882,551	1,130,381	1,130,381		1,130,381	1,321,357	
4334-000	Grants	5,300	4,000		0	0	0	0	0	
4349-000	Stormwater Service	248,579	263,322	282,489	289,142	147,707	141,435	289,142	321,730	
4356-000	Basin User Fee - O&M	0	144,723	157,448	149,288	84,100	65,188	149,288	185,200	21.739% for Operations
4361-000	Mosquito Control Service	113,006	119,478	129,809	135,493	68,178	67,315	135,493	135,493	Monthly fee per customer
4368-000	Miscellaneous Income	0	0	212	19,036	0	0	0	19,036	
4368-800	Miscellaneous Income - PIF	127	0	0	0	0	0	0	0	
	STORM DRAIN O&M TOTAL REVENUE	**367,012**	**531,523**	**569,958**	**592,959**	**299,985**	**273,938**	**573,923**	**661,459**	
	RESOURCES AVAILABLE	**1,012,026**	**1,181,923**	**1,452,509**	**1,497,709**	**1,430,365**	**273,938**	**1,704,304**	**1,982,816**	
	STORM DRAINAGE O&M EXPENDITURES - 08									
	STORM DRAIN SYSTEM - 483									
5111-000	Wages / Full Time	0	20,046	69,809	91,907	35,778	56,129	91,907	93,957	Stormwater Coordinator, Storm Drainage Technician/Equipment Operator (.5)
5112-000	Wages / Part Time	14,136	0	0	0	0	0	0	0	
5113-000	Wages / Seasonal	0	16,099	0	0	0	0	0	0	
5114-000	Merit Pay	0	0	0	0	0	0	0	1,850	
5121-000	Wages / Over Time	0	0	0	500	0	500	500	1,750	
5122-000	On Call Time	0	0	0	0	0	0	0	0	
5126-000	Short Term Disability	0	49	301	372	152	220	372	395	
5127-000	Long Term Disability	0	52	321	427	162	265	427	437	
5128-000	Vision Insurance	0	13	77	177	39	138	177	178	
5130-000	FICA-Med	205	491	971	1,333	502	831	1,333	1,362	
5131-000	FICA	876	2,099	4,150	5,699	2,145	3,554	5,699	5,825	
5132-000	Medical Insurance	0	1,202	7,934	17,332	4,075	13,257	17,332	16,031	
5133-000	Employee Retirement	0	0	1,125	5,515	2,147	3,368	5,515	5,637	
5134-000	Unemployment Insurance	0	103	209	275	107	168	275	282	
5135-000	Workers Compensation Insurance	626	658	2,288	4,532	5,096	0	5,096	1,879	
5136-000	Dental Insurance	0	72	464	1,193	232	961	1,193	1,180	
5137-000	Staff Development	0	63	0	1,925	52	(0)	52	1,900	Stormwater Conf. ($1,250), Snow & Ice Conf. ($300), LTAP ($350)
5138-000	Life Insurance	0	29	176	232	88	144	232	237	
5141-000	Clothing Allowance	0	0	0	400	0	400	400	400	
5144-000	Employee Assistance Administration	0	0	23	59	18	41	59	78	
	Personal Services Total	*15,843*	*40,975*	*87,846*	*131,878*	*50,592*	*79,977*	*130,569*	*133,378*	
6210-000	Office Supplies	56	24	18	250	0	250	250	300	
6213-000	Public Relations	0	0	834	3,000	0	3,000	3,000	3,000	mailings / education
6217-000	Dues/Fees/Subscriptions	2,380	1,630	1,861	2,113	808	1,305	2,113	2,208	MS4 Permit Fee ($1,500),Auditor Inspection Software ($88), Co. Stormwater Council ($500), CSEC certification ($120)

TOWN OF WINDSOR STORM DRAINAGE FUND – 08

ACCT. NO.	ACCOUNT NAME	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL - Thru JUNE 2020	PROJECTED JUL-DEC 2020	2020 PROJECTED	2021 BUDGET	NOTES
6218-000	Small Equipment Items	1,369	1,806	2,316	5,196	240	4,956	5,196	7,500	Storm Drainage Replacement of Hand Tools ($2,000), Safety Misc. Parts, Supplies & Materials for Inlet & Outlet Maintenance ($2,500), Spill Response & Containment Material ($3,000)
6237-000	Lines Maintenance	37,951	61,178	26,645	40,000	15	29,985	30,000	35,500	Storm Drainage Maintenance - Asphalt $20,000), Rip Rap ($10,000), Reseeding Materials for Storm Drainages/Erosions ($3,000), Manhole Covers/Lids & Storm Grate Repair & Replacements ($2,500)
6240-000	Equipment Repairs	0	2,290	1,855	3,000	0	3,000	3,000	3,000	Rain Gauge Contract
6246-000	Liability Insurance	12,671	14,465	15,876	19,346	18,956	390	19,346	917	
6253-000	Contract Service	92,380	93,612	5,853	25,400	0	5,400	5,400	25,400	Lockbox ($5,400), Emergency Environmental Spill Clean-Up Services ($20,000)
6253-000	Contract Service - Mosquito Control	0	0	95,192	91,432	35,330	56,102	91,432	99,038	
6263-000	Postage	12,217	12,844	12,796	14,500	5,665	8,835	14,500	14,500	
6264-000	Printing/Binding	7,461	8,752	8,705	8,200	3,214	4,986	8,200	8,200	
6267-000	Study/Review/Analysis/Consulting	135,710	14,240	2,394	0	0	0	0	0	
6289-000	Credit Card Processing Fees	6,596	7,703	9,093	8,000	4,855	3,145	8,000	8,000	
	Operating & Maintenance Total	*308,790*	*218,546*	*183,438*	*220,437*	*69,083*	*121,354*	*190,437*	*207,563*	
7010-000	Fleet Transfer	36,994	39,851	50,844	61,941	30,971	30,971	61,941	41,755	
7302-000	Administration Exp Transfer/Gen Fund	0	0	0	0	0	0	0	0	
	Interfund Loans & Transfers Total	*36,994*	*39,851*	*50,844*	*61,941*	*30,971*	*30,971*	*61,941*	*41,755*	
8440-000	Machinery/Equipment	0	0	0	0	0	0	0	0	
8458-000	Drainage Improvements	0	0	0	0	0	0	0	198,700	Headwall Repair - 15th & Harmony ($17,500), Remove/Replace 10th Street Drainage Pan/Inlets in Pine Drive ($181,200)
	Capital Outlay Total	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*198,700*	
STORM DRAINAGE O&M EXPENDITURES TOTAL		**361,627**	**299,371**	**322,128**	**414,256**	**150,645**	**232,302**	**382,947**	**581,396**	
BEG STORM DRAINAGE O&M FUND BALANCE		**645,015**	**650,400**	**882,551**	**904,750**	**1,130,381**	**0**	**1,130,381**	**1,321,357**	
REVENUE		**367,012**	**531,523**	**569,958**	**592,959**	**299,985**	**273,938**	**573,923**	**661,459**	
AVAILABLE RESOURCES		**1,012,026**	**1,181,923**	**1,452,509**	**1,497,709**	**1,430,365**	**273,938**	**1,704,304**	**1,982,816**	
EXPENDITURES		**361,627**	**299,371**	**322,128**	**414,256**	**150,645**	**232,302**	**382,947**	**581,396**	
ENDING STORM DRAINAGE O&M FUND BALANCE		**650,400**	**882,551**	**1,130,381**	**1,083,453**	**1,279,720**	**41,637**	**1,321,357**	**1,401,420**	
STORM DRAIN INVESTMENT FEES REVENUE										PLANT INVESTMENT FEES
4001-000	Beginning Fund Balance	351,400	1,054,946	2,077,876	3,655,345	3,655,345		3,655,345	2,301,400	
4326-825	Permit Fee/GESCP	0	0	19,941	0	26,390	26,390	52,780	52,780	
4327-825	Reinspection Fee/GESCP	0	0	250	0	0	0	0	0	
4334-908	Grants / Law Basin FEMA PDM & CDBG	0	0	0	0	0	0	0	0	
4352-000	New Growth Basin Impact Fees	1,082,060	978,946	1,309,592	1,124,318	410,042	433,197	843,239	843,239	Based on an estimated 25% decline in development activity
4364-000	Storm Drain Invest Interest Income	4,783	8,847	10,702	66,193	3,076	3,076	6,152	18,802	
4356-000	Basin User Fee - Future Development (78.261%)	0	521,007	566,817	537,441	302,761	234,680	537,441	666,725	
4374-000	Transfer from Capital Improvement Fund	0	0	0	0	0	0	0	0	
4367-000	Developer Contributions	235,768	1,183,064	1,810,844	0	0	0	0	0	
STORM DRAINAGE INVESTMENT FEE REVENUES TOTAL		**1,322,610**	**2,691,864**	**3,718,146**	**1,727,952**	**742,269**	**697,343**	**1,439,612**	**1,581,546**	

TOWN OF WINDSOR STORM DRAINAGE FUND - 08

ACCT. NO.	ACCOUNT NAME	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	ACTUAL - Thru JUNE 2020	PROJECTED JUL-DEC 2020	2020 PROJECTED	2021 BUDGET	NOTES
	AVAILABLE RESOURCES	**1,674,009**	**3,746,810**	**5,796,021**	**5,304,839**	**4,397,614**	**697,343**	**5,094,957**	**3,882,947**	
STORM DRAIN INVESTMENT FEES EXPENDITURES										
7321-000	Interest Expense/Capital Imp. Loan	1,890	1,421	1,028	476	238	238	476	0	
7350-000	Principal Expense/Capital Imp. Loan	100,491	100,961	101,432	101,906	50,953	50,953	101,906	0	
7377-000	Transfer to Water/Non-Potable Fund	151,983	199,869	199,869	0	0	0	0	0	
7810-000	Fleet Capital Contribution	0	0	0	22,500	11,250	11,250	22,500	0	
	Loans & Transfers Total	*254,364*	*302,251*	*302,329*	*124,882*	*62,441*	*62,441*	*124,882*	*0*	
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	333,120	1,366,683	1,838,347	2,668,675	121,547	2,547,128	2,668,675	1,312,300	10th St. Drainage Improvements ($300,000), Chestnut St. to Eastman Park Dr. Drainage Imp - Chestnut to Garden Portion ($100,000), New Liberty Rd. Drainage Improvements Design ($900,000), Law Basin Master Plan Channel - Access ($12,300)
8458-908	Drainage Improvements	31,580	0	0	0	0	0	0	0	
	Capital Outlay Total	*364,700*	*1,366,683*	*1,838,347*	*2,668,675*	*121,547*	*2,547,128*	*2,668,675*	*1,312,300*	
STORM DRAIN INVESTMENT FEE EXPENDITURES TOTAL		**619,064**	**1,668,934**	**2,140,676**	**2,793,557**	**183,988**	**2,609,569**	**2,793,557**	**1,312,300**	
BEGINNING STORM DRAINAGE INVESTMENT FEE BALANCE		**351,400**	**1,054,946**	**2,077,876**	**3,655,345**	**3,655,345**	**0**	**3,655,345**	**2,301,400**	
REVENUES		**1,322,610**	**2,691,864**	**3,718,146**	**1,727,952**	**742,269**	**697,343**	**1,439,612**	**1,581,546**	
AVAILABLE RESOURCES		**1,674,009**	**3,746,810**	**5,796,021**	**5,383,297**	**4,397,614**	**697,343**	**5,094,957**	**3,882,947**	
EXPENDITURES		**619,064**	**1,668,934**	**2,140,676**	**2,793,557**	**183,988**	**2,609,569**	**2,793,557**	**1,312,300**	
ENDING STORM DRAINAGE INVESTMENT FEE BALANCE		**1,054,946**	**2,077,876**	**3,655,345**	**2,589,740**	**4,213,626**	**(1,912,226)**	**2,301,400**	**2,570,647**	
	SUMMARY									
	Beginning Cash Balance	996,415	1,705,346	2,960,427	4,560,095	4,785,726	0	4,785,726	3,622,757	
	Total Revenue	1,689,621	3,223,387	4,288,103	2,320,911	1,042,254	971,281	2,013,535	2,243,005	
	Total Expenditures	980,690	1,968,306	2,462,805	3,207,813	334,633	2,841,871	3,176,504	1,893,696	
	Ending Cash Balance	**1,705,346**	**2,960,427**	**4,785,726**	**3,673,193**	**5,493,346**	**(1,870,589)**	**3,622,757**	**3,972,066**	
	EXPENDITURES BY CATEGORY									
	Personnel	15,843	40,975	87,846	131,878	50,592	79,977	130,569	133,378	
	Operation & Maintenance	308,790	218,546	183,438	220,437	69,083	121,354	190,437	207,563	
	Debt Service & Interfund Transfers	291,358	342,102	353,173	186,823	93,411	93,411	186,823	41,755	
	Capital Outlay	364,700	1,366,683	1,838,347	2,668,675	121,547	2,547,128	2,668,675	1,511,000	
	TOTAL EXPENDITURES	**980,690**	**1,968,306**	**2,462,805**	**3,207,813**	**334,633**	**2,841,871**	**3,176,504**	**1,893,696**	