WATER AND SEWER BOARD REGULAR MEETING

October 23, 2024 - 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 the 09.11.2024 Water and Sewer Board Minutes; K. Haley
2. 2025 Water, Sewer, and Stormwater Rates; J. Humphries, Information Services Director

C. COMMUNICATIONS

1. 2025 Budgets Water, Sewer, Stormwater; K. Gannon, Buget Analyst

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.

MEMORANDUM

Date: October 23, 2024
To: Water and Sewer Board Members
From:
Re: Approval of the 09.11.2024 Water and Sewer Board Minutes; K. Haley
Item #: B.1.

Background / Discussion:
09.11.2024 Water and Sewer Board Minutes

Financial Impact:

Relationship to Strategic Plan:

Recommendation:

CC:

Attachments:
1. 09.11.24 Water and Sewer Board Regular Meeting Minutes - DRAFT

Water and Sewer Board Regular Meeting

September 11, 2024 - 6:30 AM
1st Floor Conference Room,
301 Walnut Street, Windsor, CO 80550

MINUTES

A. CALL TO ORDER

CHAIRPERSON GREG BIELAWSKI CALLED THE MEETING TO ORDER AT 6:30 AM.

1. Roll Call

Present:	Greg Bielawski, Chairperson Carlos Medina, Vice Chairperson Janene Willey, Secretary Milt Tokunaga Gale McGaha Miller (virtual - via Microsoft Teams) Milton Geiger Darell Zimbelman Alan Overton, Alternate Alan MacGregor, Alternate (virtual - via Microsoft Teams)
Absent:	N/A
Also Present:	Rick Klimek, Town Board Liaison Leif Lesoing, Water Resources Administrator Dennis Markham, Waste Water Services Superintendent Katrina Haley, Administrative Analyst

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

   The Board took a moment to review the September 11, 2024 Water and Sewer Board Regular Meeting Agenda. No modifications to the Agenda were requested.

   Additionally, at this time, Water Resources Administrator L. Lesoing proposed rescheduling the October 9, 2024; Water and Sewer Board Regular Meeting to October 23, 2024. Board members took a moment to discuss, and agreed to reschedule the October 9, 2024; Water and Sewer Board Regular Meeting to October 23, 2024.

3. Public Invited to be Heard

   No public in attendance.

B. CONSENT CALENDAR

No applicable Agenda items.

C. BOARD ACTION

1. Approval of July 10, 2024 Water and Sewer Board Minutes- K. Haley

   The Board took a moment to review the July 10, 2024; Water and Sewer Board Regular Meeting Minutes. Chairperson G. Bielawski requested the documentation of the Board's decision to continue holding Regular Meetings per the schedule currently in place to be clarified under Communications Item D2, Board Meeting Time Change Discussion. Town staff to adjust the July 10, 2024; Water and Sewer Board Regular Meeting Minutes accordingly.

   Water and Sewer Board Member Zimbelman moved to Approve the Review and Approval of the July 10, 2024; Water and Sewer Board Regular Meeting Minutes, with the Condition that, under Communications Item D2, Documentation of the Board's Decision to Continue Holding Regular Meetings per the Existing Schedule be Clarified. Water and Sewer Board Member Geiger seconded the motion. Roll call on the vote resulted as follows; Yeas - Gregory Bielawski, Carlos Medina, Janene Willey, Darell Zimbelman, Gale McGaha Miller, Milton Geiger, Milt Tokunaga; Nays - None; Motion Passed.

2. Grant Application Letter of Support for Hightpointe Estates - Milt Tokunaga

   Board member M. Tokunaga, Chairperson G. Bielawski, and the Board took a moment to briefly discuss the Small-Scale Water Efficiency Project (SWEP) Grant Application that Highpointe Estates Metro District will be submitting to the United States Bureau of Reclamation (USBR) later this year. Board member M. Tokunaga and Chairperson G. Bielawski have drafted a Letter of Support for the project, to be signed by Chairperson Bielawski, and included as part of the SWEP Grant Application. Please note that Board member M. Tokunaga recused himself from this vote.

   Water and Sewer Board Member Medina moved to Approve Chairperson G. Bielawski Signing the Letter of Support for Highpointe Estates' SWEP Grant Application, Water and Sewer Board Member Zimbelman seconded the motion. Roll call on the vote resulted as follows; Yeas - Gregory Bielawski, Carlos Medina, Janene Willey, Darell Zimbelman, Gale McGaha Miller, Milton Geiger; Nays - None; Motion Passed.

D. COMMUNICATIONS

1. Wastewater Treatment Plant Expansion Update - D. Markham

   Waste Water Services Superintendent D. Markham joined the Water and Sewer Board to share a presentation that has also been shared with the Town Board, regarding the Expansion of the Wastewater Treatment Plant. D. Markham and the Board discussed various aspects of the facility expansion, including, but not limited to, the state of the existing facility, the Biosolids Improvements Project, the Headworks Improvements Project, and the Liquid Expansion Project. Board members discussed various points of the presentation with D. Markham throughout the presentation.

2. Water Resource Update

   Staff Liaison L. Lesoing shared a few brief updates regarding Water Resources items included the Water Year will be coming to an end soon, water levels at Kyger Reservoir will likely drop in the near future, which will allow work for Parks staff to install "Fishing is Fun" infrastructure. L. Lesoing also shared a brief update regarding the Northern Integrated Supply Project (NISP), including the Wetlands Mitigation Project underway near Eastman Park Drive.

3. Northern Water open house October 4

   Staff Liaison L. Lesoing shared that Northern Water is hosting a Community Open House event Friday, October 4, 2024 (2:00 PM - 5:00 PM), and encouraged all interested Board members to attend. This event will be open to the public.

4. Town Board Updates - R. Klimek

   Town Board Liaison R. Klimek shared brief updates regarding the Town Board Regular Board Meeting Monday, October 9, 2024, including, but not limited to; presentations regarding a proposed cell tower near CR15, the realignment of CR13, and the LoneTree annexation.

E. ADJOURN

At this time, Chairperson G. Bielawski and Water Resources Administrator L. Lesoing revisited rescheduling the October 9, 2024 Water and Sewer Board Regular Meeting to October 23, 2024. This was suggested earlier in the meeting, in efforts to better align Agenda topics between Water and Sewer Board and Town Board meetings. Board members took a moment to discuss, and agreed to reschedule the October 9, 2024 Water and Sewer Board Regular Meeting to October 23, 2024.

WATER AND SEWER BOARD MEMBER WILLEY MOVED TO ADJOURN, WATER AND SEWER BOARD MEMBER MEDINA SECONDED THE MOTION. ROLL CALL ON THE VOTE RESULTED AS FOLLOWS; YEAS - GREGORY BIELAWSKI, CARLOS MEDINA, JANENE WILLEY, DARELL ZIMBELMAN, GALE MCGAHA MILLER, MILTON GEIGER, MILT TOKUNAGA; NAYS - NONE; MOTION PASSED.

UPON A MOTION DULY MADE, THE MEETING WAS ADJOURNED BY CHAIRPERSON G. BIELAWSKI AT 07:23 AM.

1. Following adjournment Board members may tour the Highpointe Estates neighborhood.

   All Board members are welcome to join Chairperson G. Bielawski and Board member M. Tokunaga for a tour of the Highpointe Estates neighborhood.

Katrina Haley
Administrative Analyst

MEMORANDUM

Date: October 23, 2024
To: Water and Sewer Board Members
From: Jessica Humphries, Information Services Director
Re: 2025 Water, Sewer, and Stormwater Rates; J. Humphries, Information Services Director
Item #: B.2.

Background / Discussion:
Stantec Consulting will be providing a presentation on the rate model.

Financial Impact:

Relationship to Strategic Plan:

Recommendation:

CC:

Attachments:
1. windsor_co_water_sewer_stormwater_town_board_20241 (002)

Stantec

Town of Windsor, CO

Water & Sewer Board

2025 Rate Study Update

October 23, 2024

Agenda

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

What Has Changed Since Last Rate Study?

For the water and sewer funds,

- Updated 2023 actual revenues and expenses and ending fund balances
- Updated from 2024 original budget to 2024 year-end projections
- Incorporated 2025 proposed budget

- Incorporated most recent 5-year Capital Improvement Plan for FY 2025-2029
- 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 Fund Balance

Operating	• *$5.2M for potable water purchases in FY25* • *Operating capital including water line replacements and non-potable projects*
Growth	Growth projection equal to *90%* of expected new permits • *Additional Treatment Plant Capacity to cost $10M in FY 2027 and in FY 2030*
NISP	Timing of NISP project, currently debt service payments begin in 2026 • *Project cost increased to over $2B* • *Estimated annual payment of $10.9M*

Account Growth Projections

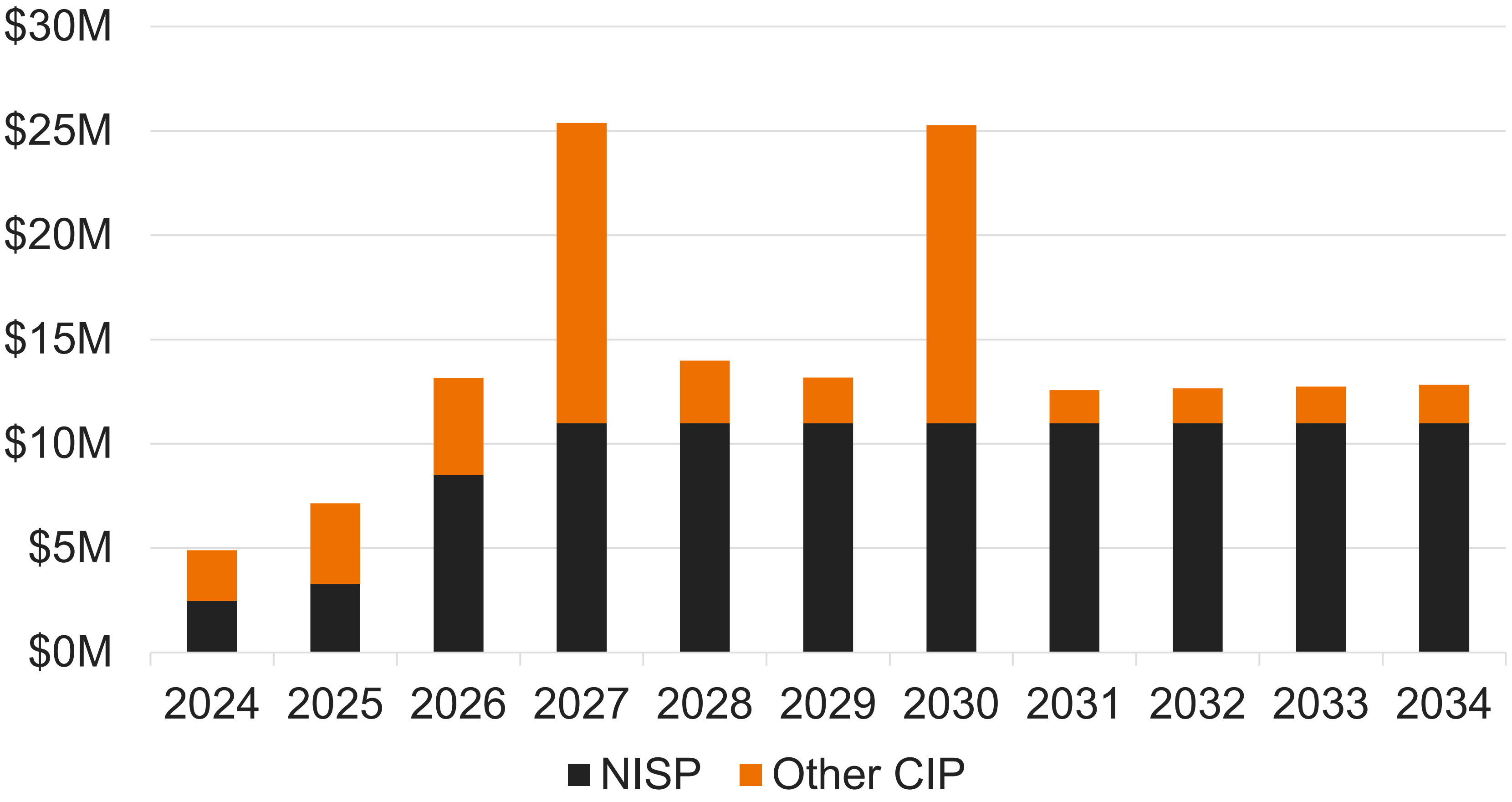
- Growth estimates updated to be consistent with economic development reports
- Growth applies for water, sewer, and storm drainage funds

	2025	2026	2027	2028	2029	2030
Raindance - 249	50	50	50			
Windsor West - 229	35	35	70	89		
Water Valley - 89	22	22	23			
Highland Meadows - 48	24				*Not in Windsor's Water Area*	
Greenspire - 495 x Multi			99	99	99	99
Great Western				200	200	200
Poudre Heights - 226	*40*	*40*	*40*	*26*		
Trautman - 229 lots	129					
Prairie Song - 1,742 x SF & 550 x Multi	75	175	175	175	175	175
Overland - 691 x Mixed Use				100	100	100
Total Permits	375	322	457	689	574	574

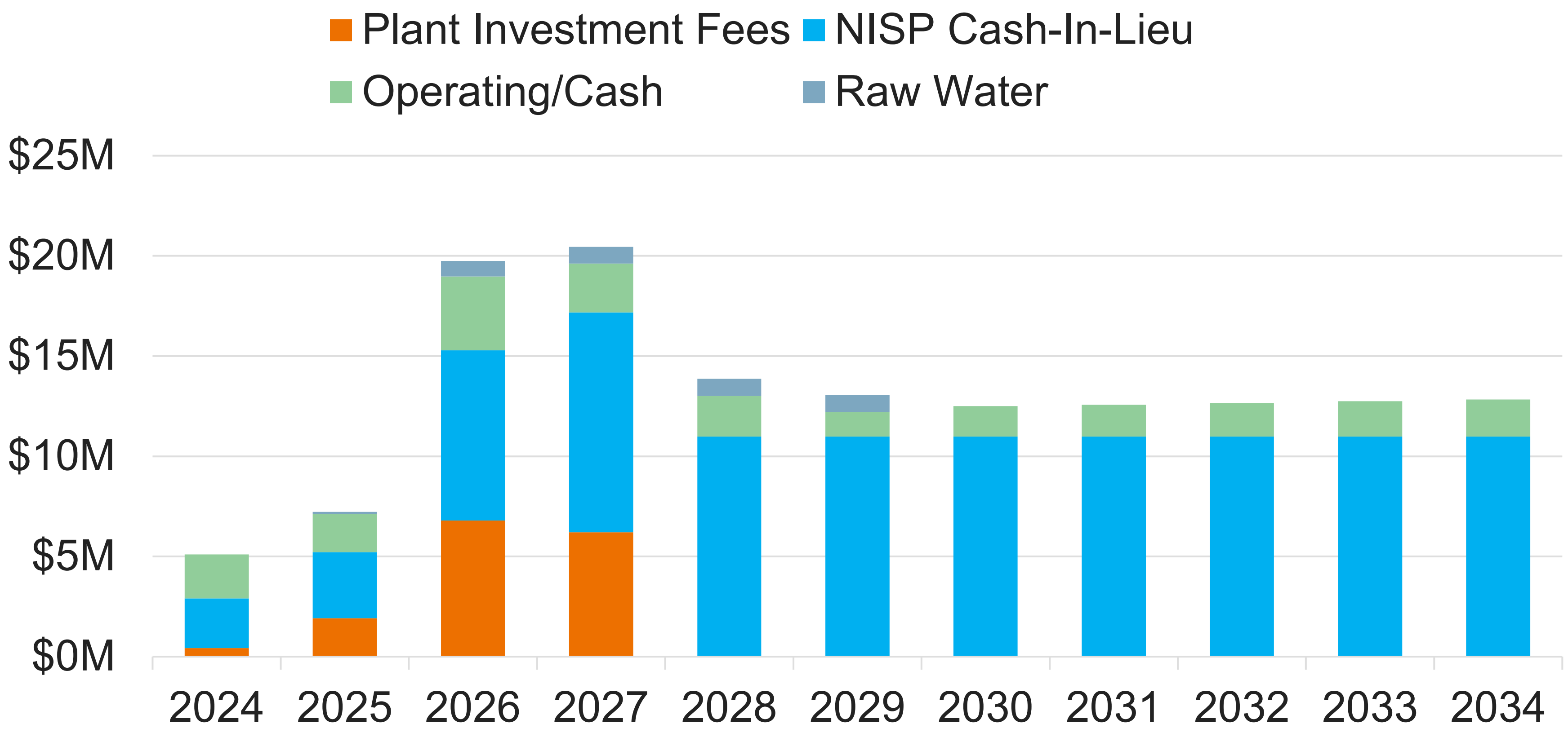
***Note**: 90% growth execution is applied through 2034 (through 2029 presented above)*

NISP/Capital Project Costs Projection

- FY 2024 - 2026 NISP costs have design & engineering cost
- Other CIP includes Water Line Replacement and other R&R projects
- $10M Additional Treatment Plant Capacity in 2027, 2030
- NISP debt service payments begin in 2026



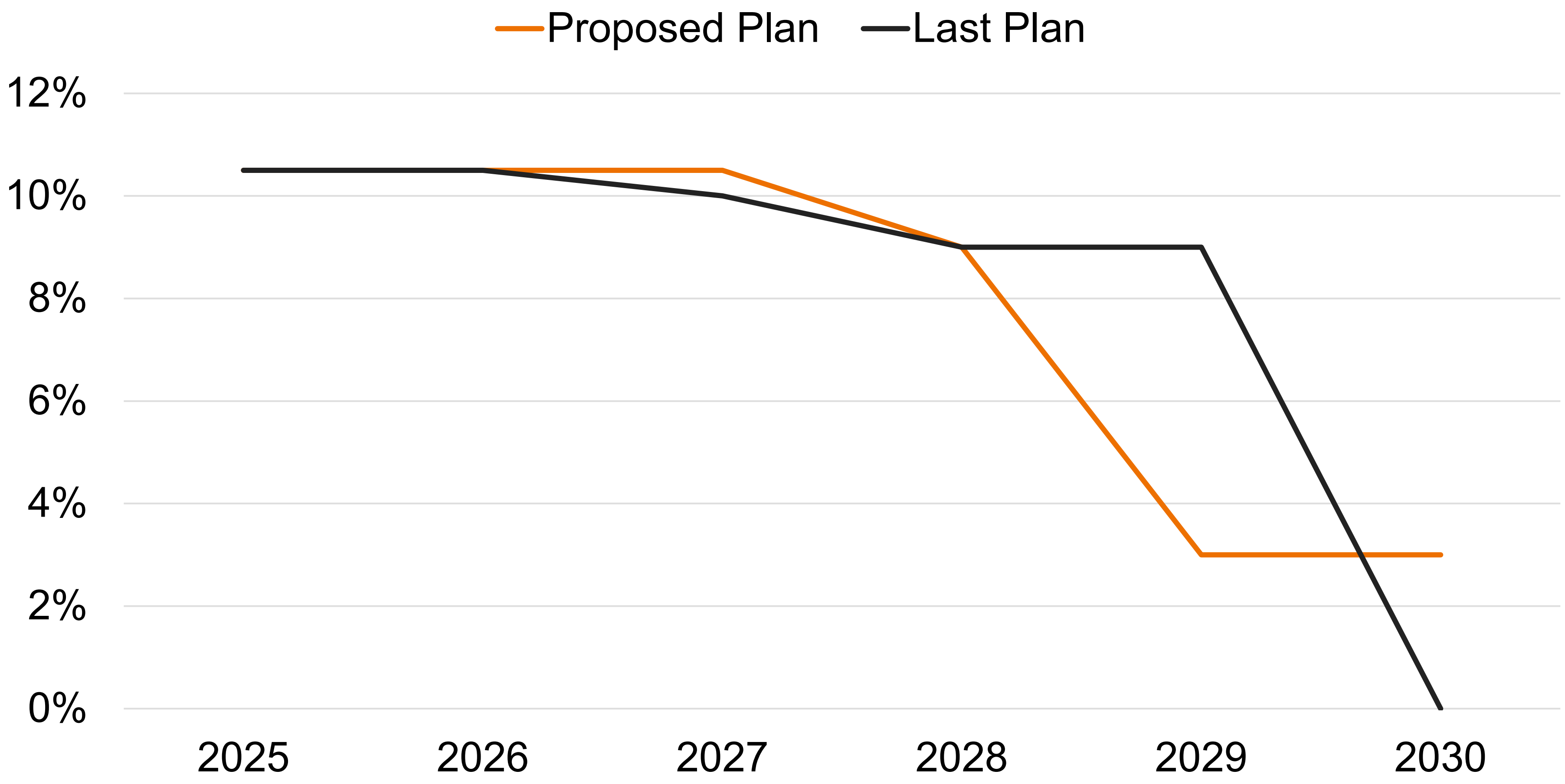
CIP Funding by Type



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

Water

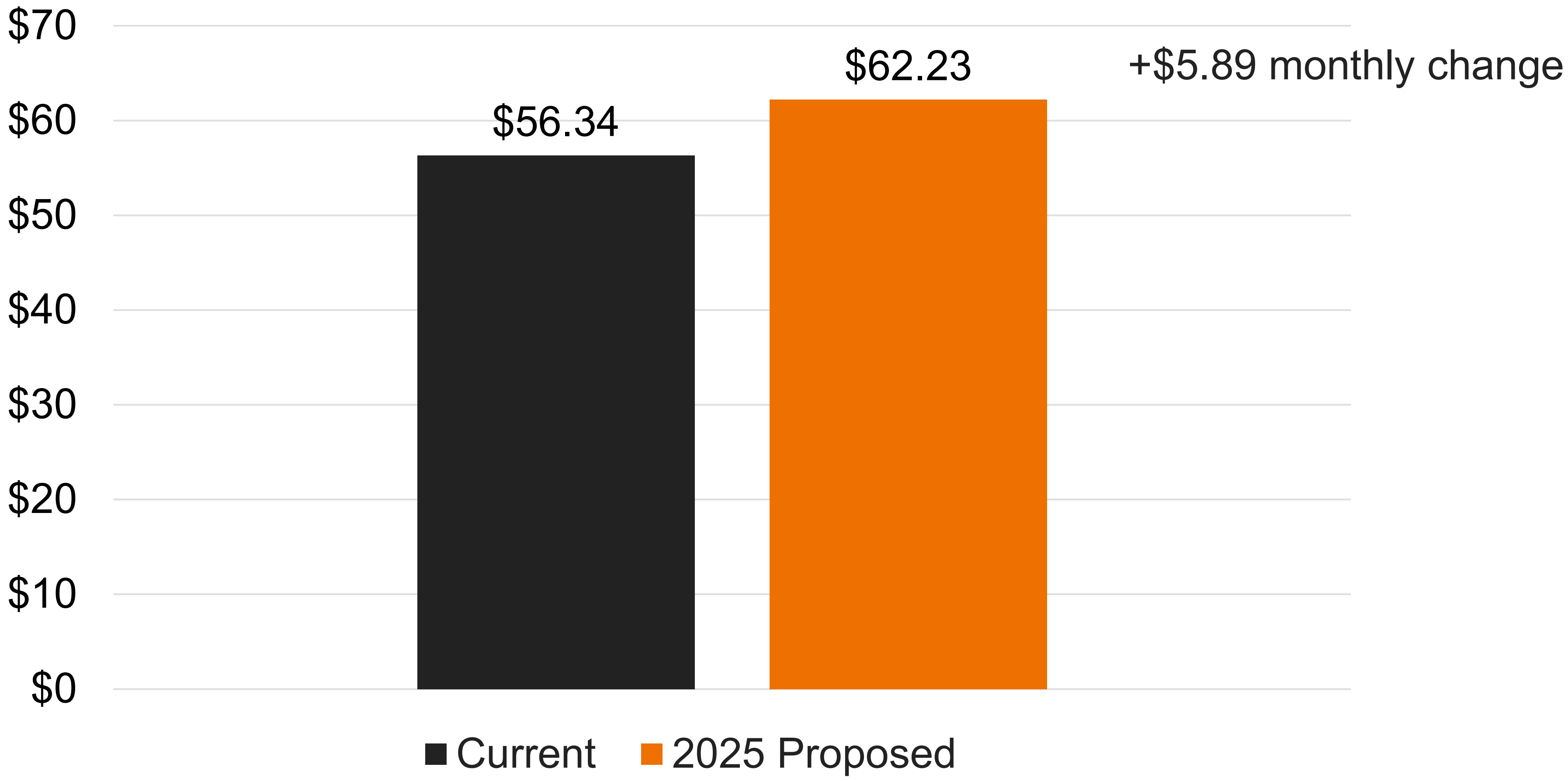
Water Fund Rate Projection



Water Fund Scenario Summary

	Prior Update	Current Update
Rates	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	10.5% annual rate increases from 2025-2027 9% rate increases in 2028 Anticipated inflationary increases in 2029-2034
Growth Execution	90% Growth Execution	90% Growth Execution
NISP	NISP all debt financed, recovered in cash-in-lieu funds	NISP all debt financed, recovered in cash-in-lieu funds

Single Family Monthly Bill Impacts



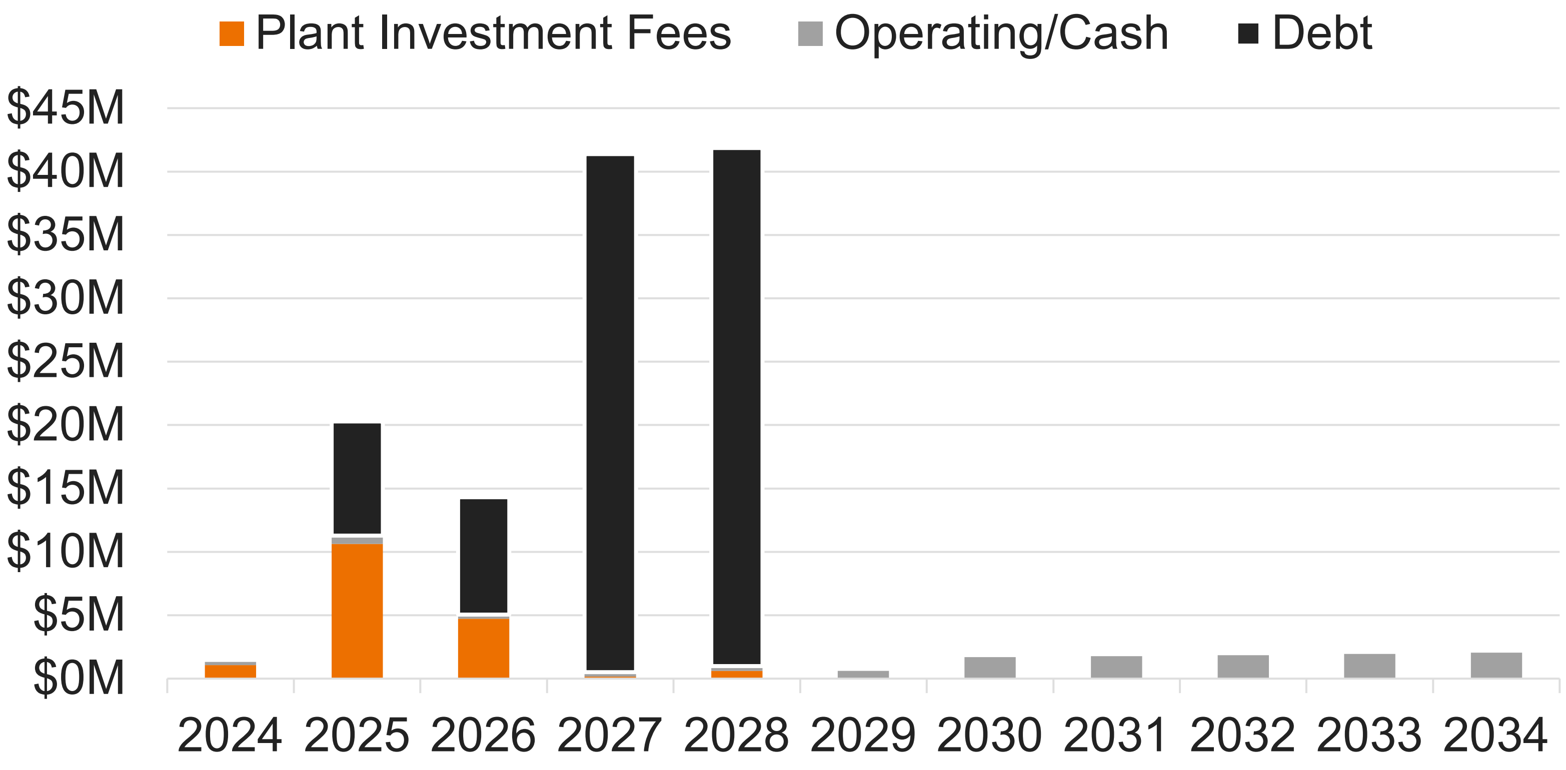
Note: Assumes 5 kgal of usage

Sewer Fund

Key Drivers of the Sewer Fund Balance

Capital Plan	New Wastewater Treatment Plant design and construction begins in FY 2025 • *$100M*[1] spent over 4 year's of construction, revenue bonds to be issued in FY 2026 Headworks Improvement Project begins in 2025 and ends in 2026 • *$9.6M* spend over the two years, 100% PIF Funded
Growth	• Growth projection equal to *90%* of expected new permits

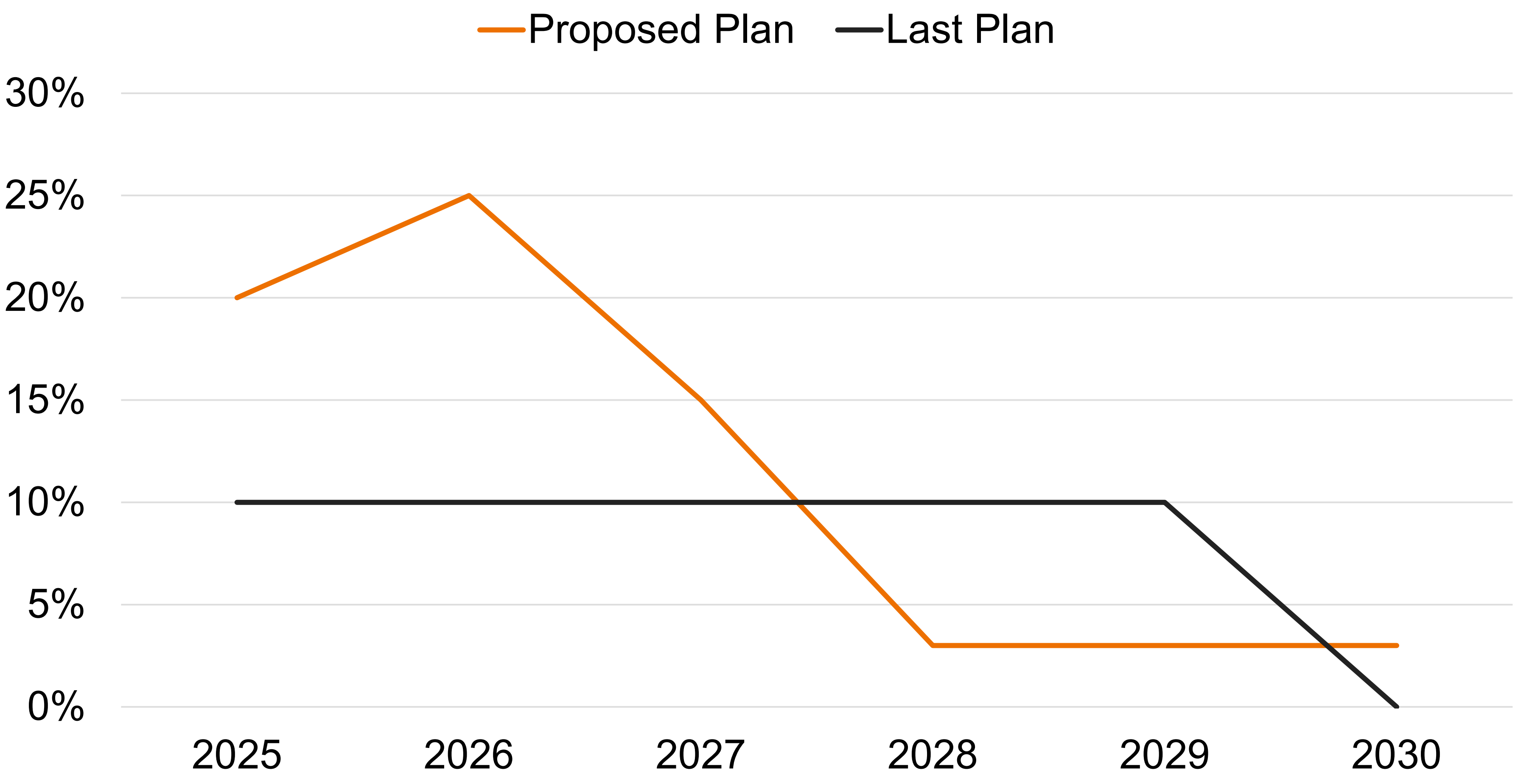
CIP Funding Sources



Note: Cost escalation of 5% is applied to minor capital projects

Sewer

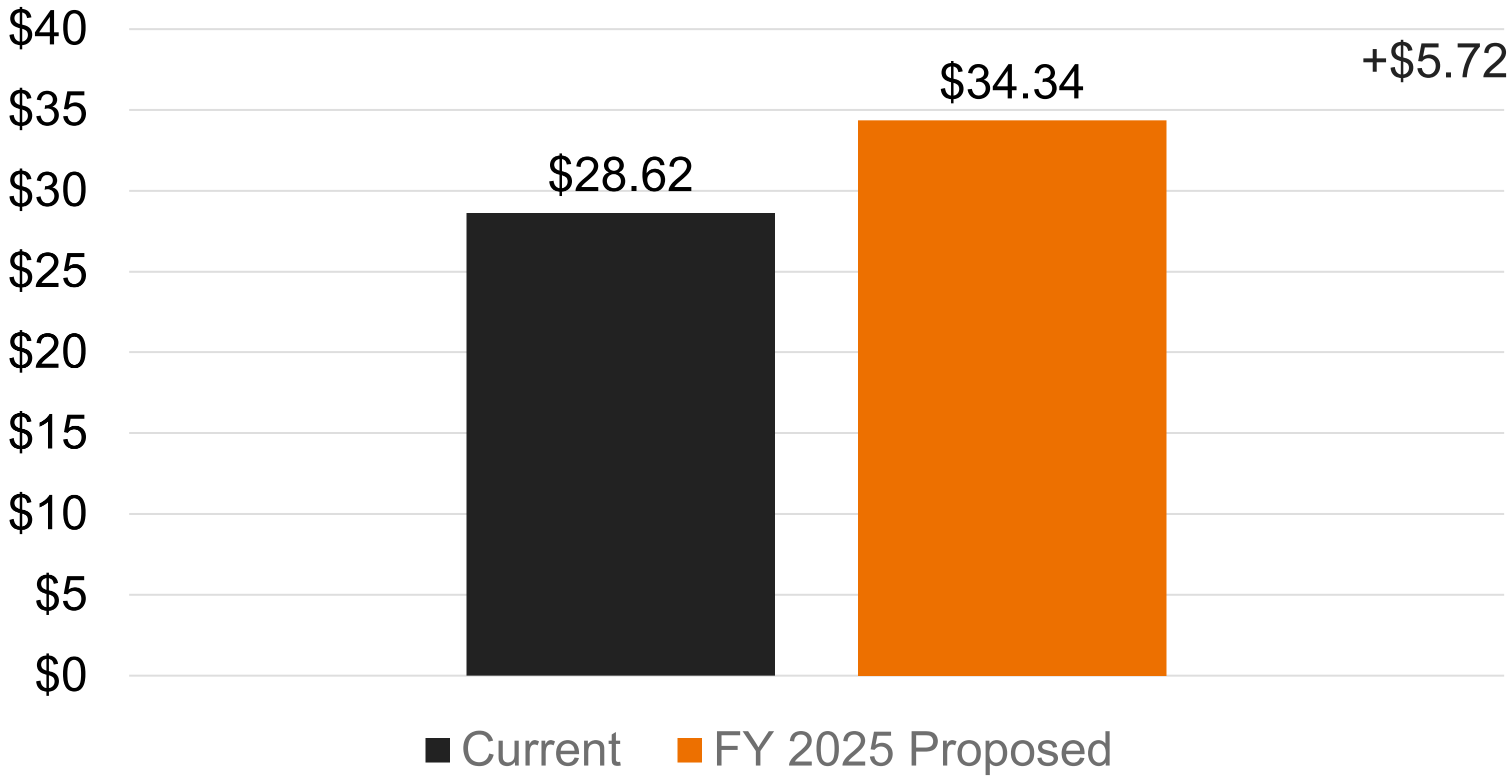
Sewer Fund Rate Projection



Sewer Fund Scenario Summary

	Prior Update	Current Update
Rates	10% annual rate increase 2024-2028 Anticipated inflationary increases through 2032	20% increase in FY 2025, 25% increase in FY 2026, 15% Increase in FY 2027, & inflationary increases from FY 2028-2034
Growth Execution	90% Growth Execution	90% Growth Execution

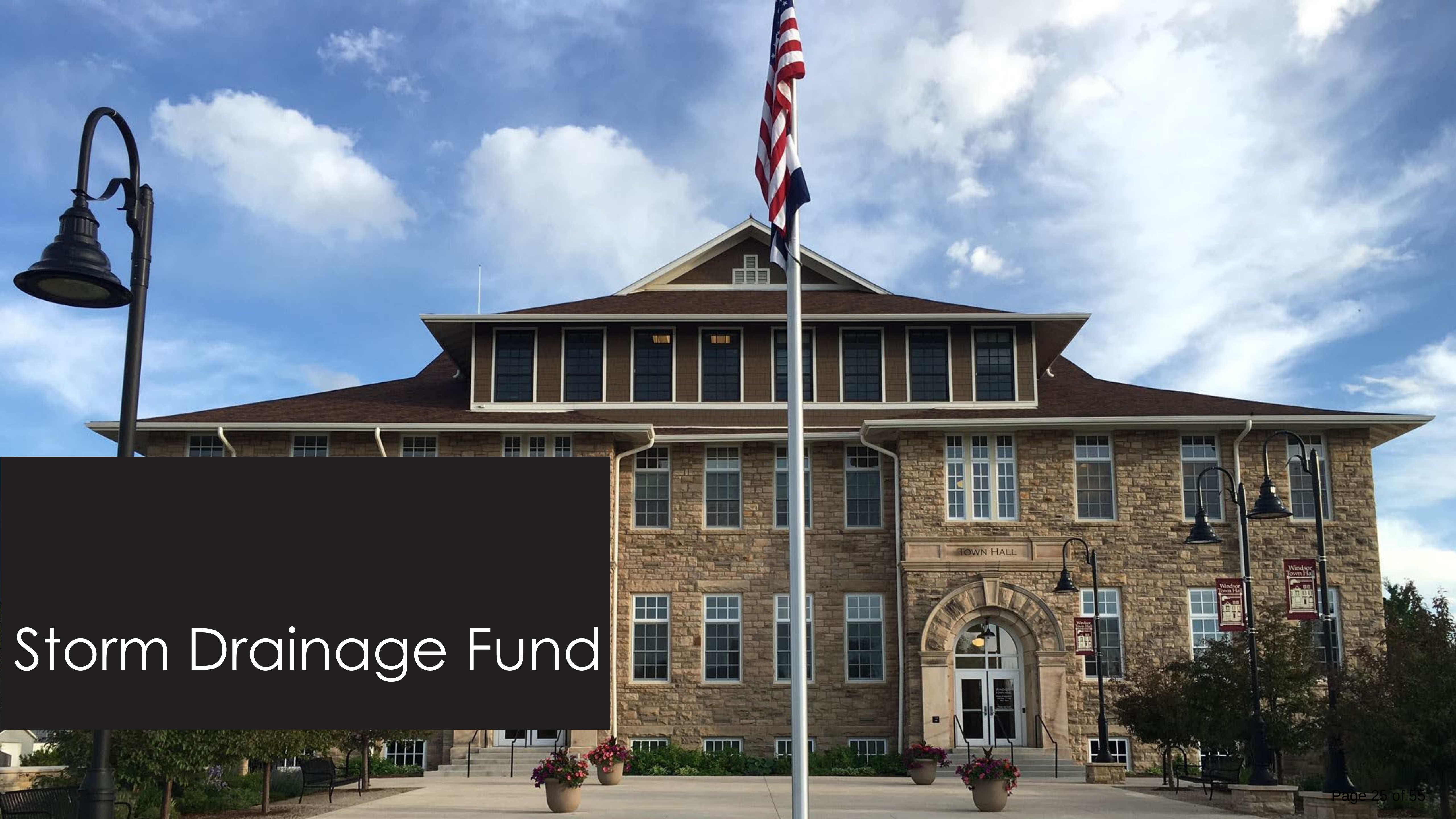
Single Family Monthly Bill Impacts



+$5.72 monthly change

Note: Assumes 5 kgal of usage

Storm Drainage Fund

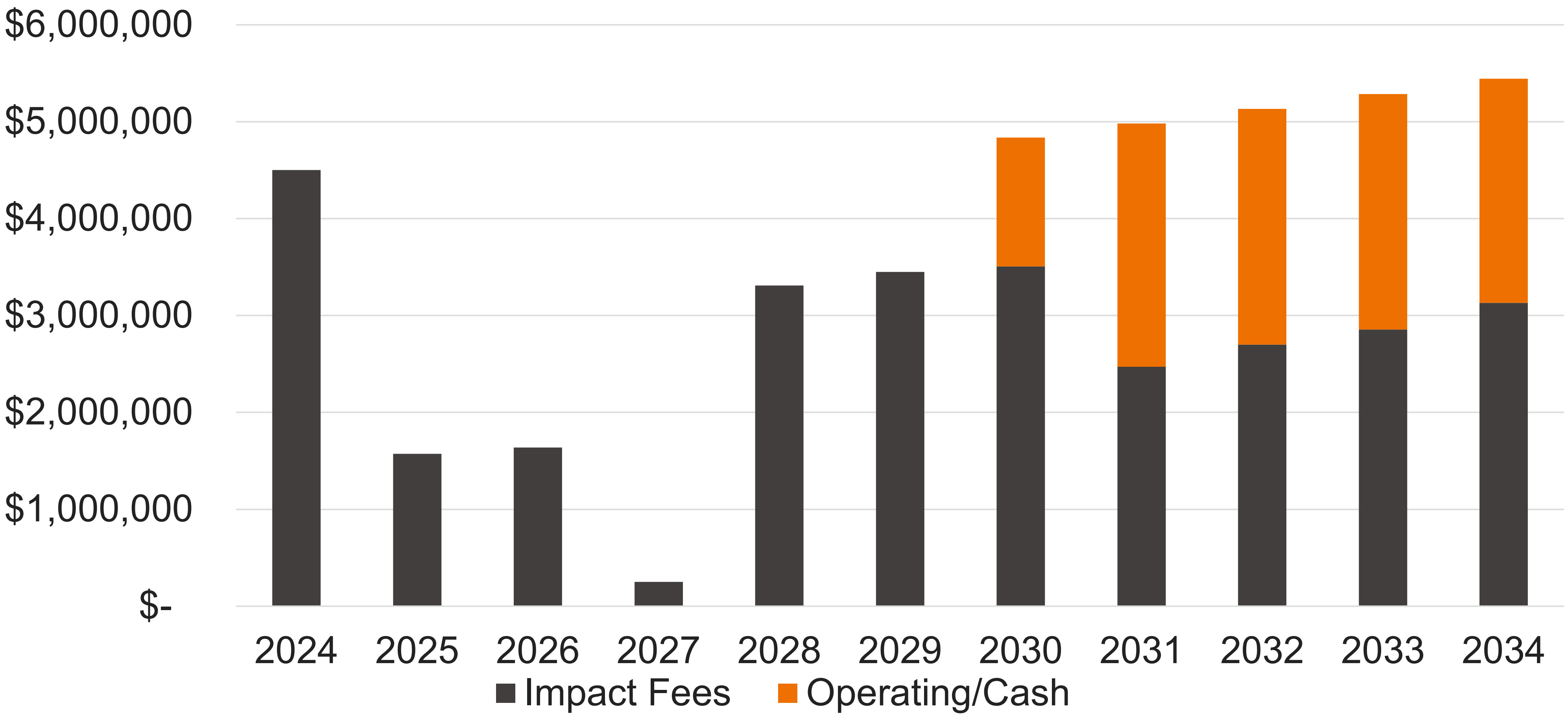


Storm Drainage

Key Drivers of the Storm Drainage Fund Balance

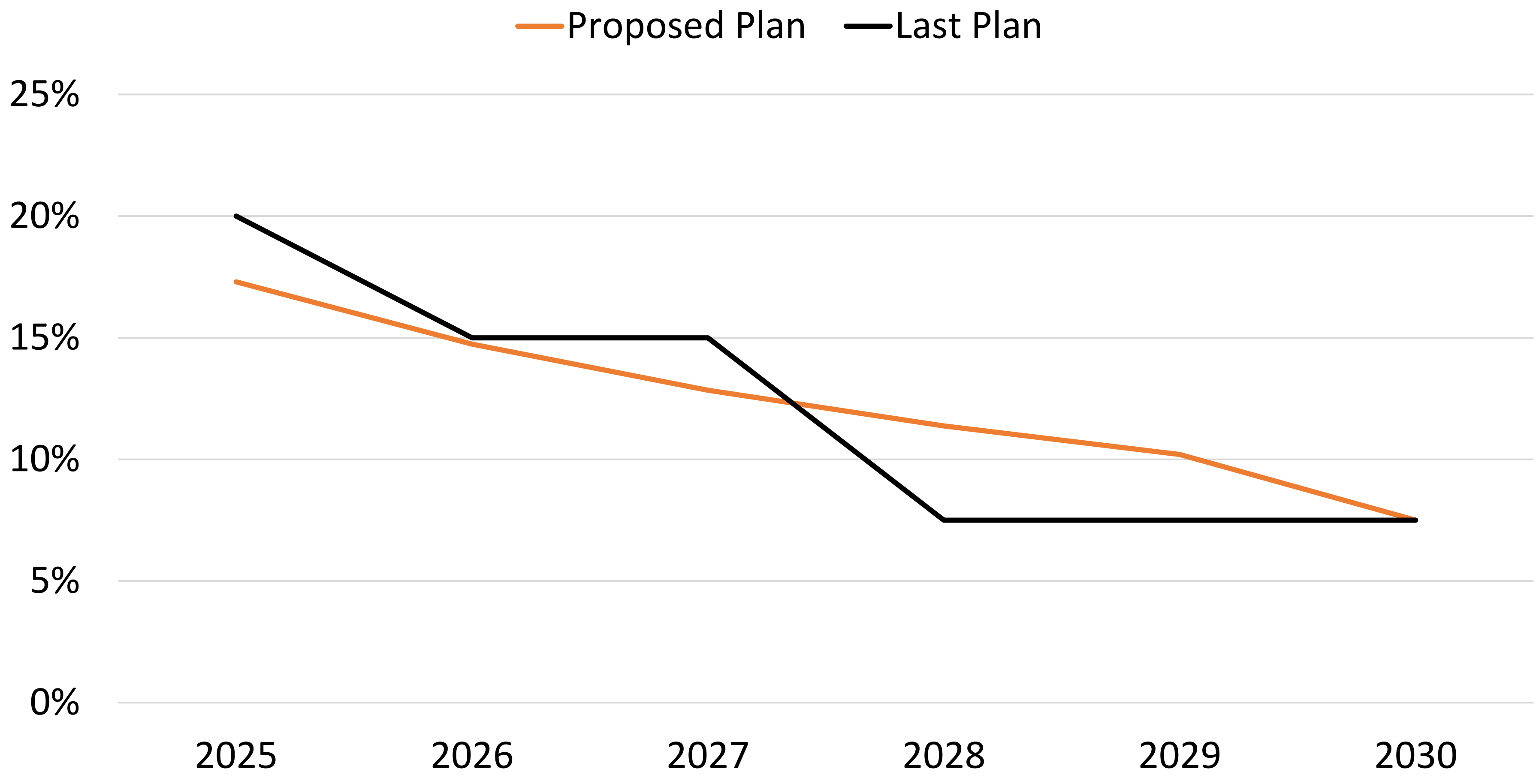
Pay As You Go	• The storm drainage fund pays for capital projects using reserves; avoids debt
CIP	• Stormwater CIP Project cost is *$33.4 M* between FY 2024 and FY 2034 • Law Basin Master Plan Channel Phases 1-3 Projects, *$20.8 M* total cost for these projects from FY 2028 to FY 2034
Growth	Growth for the storm drainage fund is tied to growth of the Water Fund accounts • *90% of projected growth through 2033*

CIP Funding Sources



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

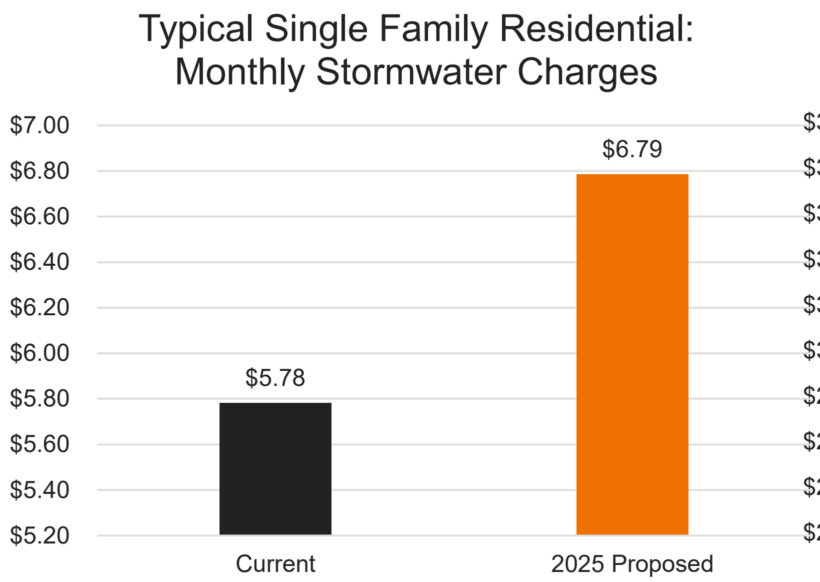
Storm Drainage Fund Projections



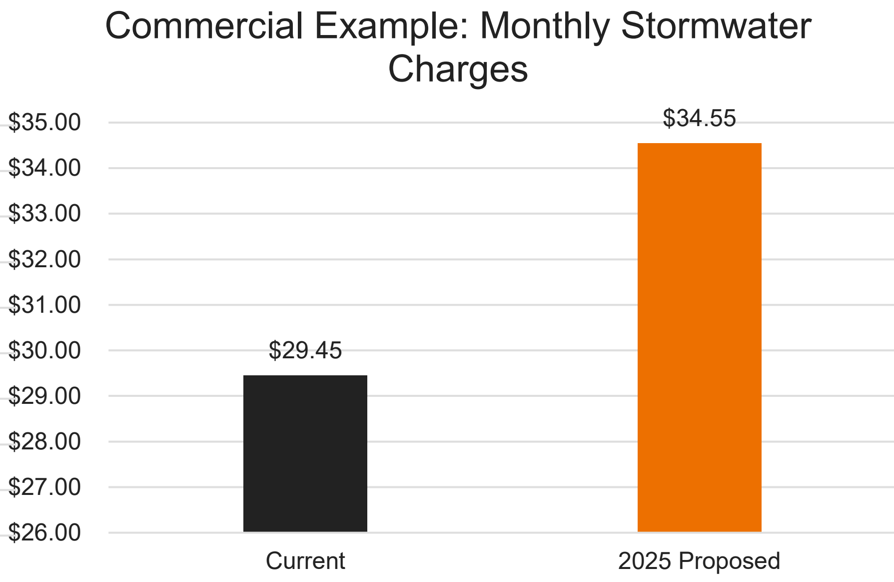
Storm Drainage Fund Scenario Summary

	Prior Update	Current Update
Rates	Fund full capital program	Fund full capital program. Except Law Projects
Capital Program	Cash funded 100% of $37.1M over 10-year projection.	Cash funded 100% of $33.4M 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

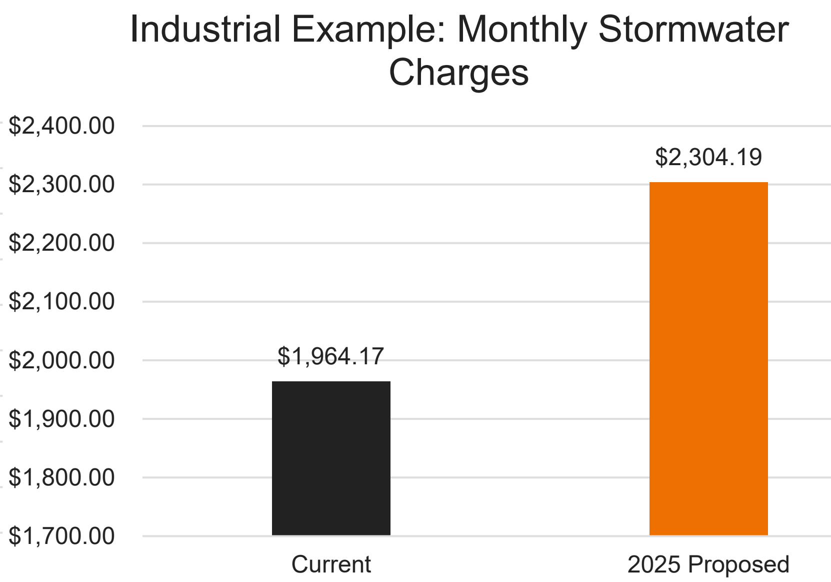
Bill Impacts – Capital Spent as Budgeted



$1.00 monthly change



$5.10 monthly change



$340.02 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 Calculation

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

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

Acronyms & Definitions

Acronym	Definitions
PIF	Plant Investment Fee
MGD	Millions of Gallons
GPD	Gallons per Day
ERU	Equivalent Residential Unit
LOS	Level of Service

Plant Investment Fee

Water & Sewer Plant Investment Fee

	Water	Sewer
Net System Value	$253,255,042	$183,874,766
MGD at Capacity	6.00	5.00
Level of Service (GPD)	196	203
ERUs at LOS	30,549	24,668
Calculated Fee	$8,708	$7,454
Current Fee for Dual System Users	$7,916*	$4,747
Percent Change	10%	57%
Adopt Calculated Fee?	Implementation recommended	Implementation recommended

* ¾” residential dual-system user fee

Water & Sewer Recommended Plant Investment Fee

Meter Size	Water	Sewer
¾”	$8,708	$7,454
1”	$28,686	$11,975
1.5”	$67,640	$28,474
2”	$111,377	$45,854
3”	$245,419	$103,312
4”	$422,666	$177,927

Board Discussion & Feedback

TOWN OF WINDSOR WATER FUND - 06

ACCT. NO.	ACCOUNT NAME	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 PROJECTED	2025 BUDGET
WATER FUND O&M REVENUE - 06								
4001-000	Beginning Fund Balance	10,732,441	11,718,981	13,063,004	14,694,710	15,794,610	15,794,610	14,120,563
4351-000	Utility Sales	5,651,147	6,047,997	6,649,070	7,107,144	6,572,948	6,572,948	7,050,060
4355-000	Meter Yokes / Materials	259,960	370,990	294,435	131,476	308,461	308,461	265,634
4356-000	Hydrant Meter Rental	26,648	15,850	(23,620)	78,927	6,293	15,000	23,719
4357-000	Water Rental	260,158	262,377	673,284	407,234	250,000	400,000	447,631
4359-000	Tank Water Revenue	9,289	15,192	11,044	22,529	11,842	11,842	16,255
4364-000	Interest Income	770,907	546,544	1,171,398	981,646	875,000	866,947	866,947
4368-601	Miscellaneous/Regional Water Treatment	0	0	0	155,656	0	30,000	0
4368-000	Miscellaneous/Service Reconnect Fees	21,880	35,985	53,525	57,411	37,130	37,130	49,450
4385-000	Delinquent Charge	37,960	49,480	60,460	61,670	49,300	49,300	57,203
WATER FUND O&M REVENUES TOTAL		**7,037,948**	**7,344,416**	**8,889,595**	**9,003,693**	**8,110,974**	**8,291,628**	**8,776,899**
	AVAILABLE RESOURCES	**17,770,389**	**19,063,397**	**21,952,599**	**23,698,403**	**23,905,585**	**24,086,238**	**22,897,462**
WATER FUND O&M EXPENDITURES 06								
WATER SYSTEM - 471								
5111-000	Wages / Full Time	239,964	277,410	422,064	422,491	522,055	522,055	638,195
5113-000	Wages/Seasonal	0	0	18,023	16,216	25,000	25,000	0
5114-000	Merit Pay	0	0	0	0	0	0	0
5121-000	Wages / Over Time	5,058	10,365	14,340	14,195	18,750	18,750	22,000
5122-000	On Call Time	10,284	10,614	15,666	15,922	23,125	23,125	26,000
5126-000	Short Term Disability	159	237	499	613	421	421	0
5127-000	Long Term Disability	994	1,202	1,675	1,972	2,428	2,428	2,499
5128-000	Vision Insurance	517	613	659	866	1,122	1,122	912
5130-000	FICA-Med	3,708	4,167	6,221	6,834	7,944	7,944	7,794
5131-000	FICA	15,854	17,817	26,599	29,222	33,969	33,969	33,324
5132-000	Medical Insurance	47,931	43,023	67,504	78,115	116,685	116,685	122,605
5133-000	Employee Retirement	13,238	15,337	22,350	24,119	31,323	31,323	32,249

TOWN OF WINDSOR WATER FUND - 06

ACCT. NO.	ACCOUNT NAME	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 PROJECTED	2025 BUDGET
5134-000	Unemployment Insurance	790	867	861	943	1,096	1,096	1,075
5135-000	Workers Compensation Insurance	7,707	4,776	5,475	5,564	8,218	8,218	8,062
5136-000	Dental Insurance	3,668	4,308	5,371	6,994	9,056	9,056	7,771
5137-000	Staff Development	1,831	7,139	10,391	16,687	35,960	35,960	33,940
5138-000	Life Insurance	540	654	913	1,059	1,316	1,316	1,354
5141-000	Uniform/Clothing Allowance	1,107	1,331	1,726	2,185	3,200	3,200	2,600
5144-000	Employee Assistance Administration	98	0	0	0	0	0	0
	Personal Services Total	*353,449*	*399,860*	*620,337*	*643,996*	*841,668*	*841,668*	*940,380*
6210-000	Office Supplies	877	791	1,200	404	2,250	2,250	2,100
6212-000	Investment Management Fees	69,383	83,444	89,708	91,482	65,000	65,000	91,500
6213-000	Public Relations	107	39	14,122	27,334	78,250	78,250	77,250
6214-000	Board Development	224	409	0	17	3,000	3,000	3,000
6216-000	Reference Books/Materials	0	0	134	1,753	3,000	3,000	0
6217-000	Dues/Fees/Subscriptions	1,700	2,258	1,585	2,953	4,150	4,150	11,210
6218-000	Small Equipment Items	23,804	6,360	13,880	35,952	28,900	28,900	38,200
6232-000	Building Repair/Maintenance	64	0	19,800	145	10,000	10,000	10,000
6237-000	Lines Maintenance	14,535	45,688	47,483	115,579	178,600	178,600	176,100
6238-000	Hydrant Repair/Maintenance	2,564	285	6,784	12,600	15,750	15,750	15,500
6239-000	Meter Repair/Maintenance	379,100	416,903	411,152	299,125	432,028	432,028	560,000
6243-000	Weed Control	0	0	0	3,950	0	0	0
6244-000	Assessments	343,468	378,866	395,516	432,323	592,250	592,250	0
6245-000	Travel/Mileage	0	0	0	81	0	0	0
6246-000	Liability Insurance	34,828	32,596	35,976	42,036	56,974	59,364	48,045
6247-000	Safety	0	0	0	448	0	0	500
6248-000	Signs	0	0	0	3,386	2,000	2,000	2,000
6253-000	Contract Services	45,808	56,815	116,584	197,370	431,275	431,275	525,882
6256-000	Publishing/Recording	45	110	15	0	0	0	0
6260-000	Utilities	33,813	38,424	40,153	22,398	43,703	43,703	28,632
6261-000	Telephone Services	7,177	3,300	2,970	0	0	0	0
6263-000	Postage	16,614	15,707	4,235	4,764	17,200	17,200	19,350
6264-000	Printing/Binding	7,796	13,741	22,747	19,275	18,244	18,244	20,000
6265-000	Potable Water Purchase	2,981,250	2,955,128	3,412,533	3,562,446	4,811,400	4,811,400	5,189,000

TOWN OF WINDSOR WATER FUND - 06

ACCT. NO.	ACCOUNT NAME	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 PROJECTED	2025 BUDGET
6267-000	Study Review/Consultant	24,846	1,600	40,122	29,846	115,000	115,000	50,000
6267-601	Miscellaneous /Regional Water Treatment	45	0	0	83	0	0	0
6272-000	Lab Tests/Chemicals	10,681	11,729	10,677	14,802	43,560	43,560	25,925
6289-000	Credit Card Processing Fees	65,934	71,694	95,234	36,345	43,167	43,167	40,000
	Operating & Maintenance Total	*4,064,663*	*4,135,888*	*4,782,610*	*4,956,899*	*6,995,701*	*6,998,091*	*6,934,194*
7010-000	Fleet Transfer	44,987	64,274	53,184	74,381	113,240	113,240	30,910
7011-000	Information Tech Transfer	37,187	39,685	57,095	50,698	95,479	95,479	120,931
7302-000	Administration Exp Transfer/Gen Fund	657,872	657,872	718,108	513,448	452,530	452,530	731,026
7377-000	Transfer to Water/NP Fund	199,869	199,869	199,869	199,869	199,869	199,869	199,869
7810-000	Fleet Capital Contribution	0	0	80,000	95,000	60,000	60,000	375,000
7811-000	IT Capital Contribution	0	0	0	0	0	0	0
	Interfund Loans & Transfers Total	*939,915*	*961,700*	*1,108,256*	*933,396*	*921,118*	*921,118*	*1,457,736*
8420-000	Building/Structures	0	0	0	0	0	0	0
8420-910	Building/PW Maint Facility	0	0	0	0	0	0	0
8440-000	Machinery/Equipment	39,863	23,091	0	8,260	0	56,798	0
8456-000	System Improvements	39,087	68,607	0	0	298,000	298,000	200,000
8457-000	Replacement Lines	614,431	411,246	746,686	1,361,241	850,000	850,000	700,000
	Capital Outlay Total	*693,381*	*502,944*	*746,686*	*1,369,501*	*1,148,000*	*1,204,798*	*2,207,657*
WATER FUND O&M EXPENDITURES TOTAL		**6,051,408**	**6,000,393**	**7,257,890**	**7,903,792**	**9,906,487**	**9,965,675**	**11,539,967**
BEGINNING O&M FUND BALANCE		**10,732,441**	**11,718,981**	**13,063,004**	**14,694,710**	**15,794,610**	**15,794,610**	**14,120,563**
REVENUE		**7,037,948**	**7,344,416**	**8,889,595**	**9,003,693**	**8,110,974**	**8,291,628**	**8,776,899**
AVAILABLE RESOURCES		**17,770,389**	**19,063,397**	**21,952,599**	**23,698,403**	**23,905,585**	**24,086,238**	**22,897,462**
EXPENDITURES		**6,051,408**	**6,000,393**	**7,257,890**	**7,903,792**	**9,906,487**	**9,965,675**	**11,539,967**
ENDING O&M FUND BALANCE		**11,718,981**	**13,063,004**	**14,694,710**	**15,794,610**	**13,999,097**	**14,120,563**	**11,357,495**
WATER PLANT INVESTMENT FEES REVENUES								
4001-000	Beginning Fund Balance	14,716,285	17,504,290	19,201,085	23,493,623	12,627,579	12,627,579	11,863,590

TOWN OF WINDSOR WATER FUND - 06

ACCT. NO.	ACCOUNT NAME	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 PROJECTED	2025 BUDGET
4352-000	Plant Investment Fees	3,136,738	4,599,281	4,266,012	2,186,868	4,020,004	2,719,144	2,803,241
4367-000	Developer Contributions	2,706,175	499,798	2,476,274	751,554	0	0	0
4374-000	Transfer from Capital Imp Fund	65,833	65,833	65,833	65,833	65,833	65,833	65,833
WATER PLANT INVEST FEE REVENUES TOTAL		**5,908,747**	**5,164,912**	**6,808,119**	**3,004,255**	**4,085,837**	**2,784,977**	**2,869,074**
	AVAILABLE RESOURCES	**20,625,032**	**22,669,202**	**26,009,205**	**26,497,878**	**16,713,416**	**15,412,556**	**14,732,664**
WATER PLANT INVESTMENT FEES EXPENDITURES 471								
7377-000	Transfer to Water / NP Fund	0	0	0	0	0	0	0
	Non-Operating Total	*0*	*0*	*0*	*0*	*0*	*0*	*0*
8410-000	Land/Easement	379,091	2,968,319	(1,340,533)	0	0	0	0
8452-000	Oversize lines	35,476	0	175,259	668,942	201,705	204,101	1,491,029
8453-000	Transmission Mains	2,706,175	499,798	2,476,274	751,554	0	0	
8456-000	System Improvements	0	0	1,204,582	12,449,802	200,000	3,344,865	395,000
8457-000	Replacement Lines	0	0	0	0	0	0	0
	Capital Outlay Total	*3,120,741*	*3,468,117*	*2,515,582*	*13,870,299*	*401,705*	*3,548,966*	*4,811,029*
WATER PLANT INVEST FEE EXPENDITURES TOTAL		**3,120,741**	**3,468,117**	**2,515,582**	**13,870,299**	**401,705**	**3,548,966**	**4,811,029**
BEGINNING PLANT INVESTMENT BALANCE		**14,716,285**	**17,504,290**	**19,201,085**	**23,493,623**	**12,627,579**	**12,627,579**	**11,863,590**
REVENUE		**5,908,747**	**5,164,912**	**6,808,119**	**3,004,255**	**4,085,837**	**2,784,977**	**2,869,074**
AVAILABLE RESOURCES		**20,625,032**	**22,669,202**	**26,009,205**	**26,497,878**	**16,713,416**	**15,412,556**	**14,732,664**
EXPENDITURES		**3,120,741**	**3,468,117**	**2,515,582**	**13,870,299**	**401,705**	**3,548,966**	**4,811,029**
ENDING PLANT INVESTMENT BALANCE		**17,504,290**	**19,201,085**	**23,493,623**	**12,627,579**	**16,311,711**	**11,863,590**	**9,921,635**
WATER PLANT INVESTMENT FEES REVENUES - NISP								
4001-000	Beginning Fund Balance	(1,080,800)	(3,555,800)	(4,760,300)	(6,327,800)	(8,234,870)	(8,234,870)	(10,487,120)
4352-909	Plant Investment Fees	0	0	0	0	0	0	0

TOWN OF WINDSOR WATER FUND - 06

ACCT. NO.	ACCOUNT NAME	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 PROJECTED	2025 BUDGET
WATER PLANT INVEST FEE - NISP REVENUES TOTAL		**0**	**0**	**0**	**0**	**0**	**0**	**0**
	AVAILABLE RESOURCES	**(1,080,800)**	**(3,555,800)**	**(4,760,300)**	**(6,327,800)**	**(8,234,870)**	**(8,234,870)**	**(10,487,120)**
WATER PLANT INVESTMENT FEES EXPENDITURES 471 - NISP								
8456-909	System Improvements	2,475,000	1,204,500	1,567,500	1,907,070	2,475,000	2,252,250	3,300,000
	Capital Outlay Total	*2,475,000*	*1,204,500*	*1,567,500*	*1,907,070*	*2,475,000*	*2,252,250*	*3,300,000*
WATER PLANT INVEST FEE - NISP EXPENDITURES TOTAL		**2,475,000**	**1,204,500**	**1,567,500**	**1,907,070**	**2,475,000**	**2,252,250**	**3,300,000**
BEGINNING PLANT INVESTMENT BALANCE NISP		**(1,080,800)**	**(3,555,800)**	**(4,760,300)**	**(6,327,800)**	**(8,234,870)**	**(8,234,870)**	**(10,487,120)**
REVENUE		**0**	**0**	**0**	**0**	**0**	**0**	**0**
AVAILABLE RESOURCES		**(1,080,800)**	**(3,555,800)**	**(4,760,300)**	**(6,327,800)**	**(8,234,870)**	**(8,234,870)**	**(10,487,120)**
EXPENDITURES		**2,475,000**	**1,204,500**	**1,567,500**	**1,907,070**	**2,475,000**	**2,252,250**	**3,300,000**
ENDING PLANT INVESTMENT BALANCE NISP		**(3,555,800)**	**(4,760,300)**	**(6,327,800)**	**(8,234,870)**	**(10,709,870)**	**(10,487,120)**	**(13,787,120)**
DEVELOPMENT RAW WATER REVENUE								
4001-000	Beginning Fund Balance	3,264,198	5,207,247	9,769,082	14,545,192	19,988,594	19,988,594	25,240,370
4353-000	Development Raw Water	1,943,049	4,561,835	4,776,111	5,443,402	5,251,776	5,251,776	6,695,000
DEVELOPMENT RAW WATER REVENUES TOTAL		**1,943,049**	**4,561,835**	**4,776,111**	**5,443,402**	**5,251,776**	**5,251,776**	**5,709,925**
	AVAILABLE RESOURCES	**5,207,247**	**9,769,082**	**14,545,192**	**19,988,594**	**25,240,370**	**25,240,370**	**30,950,295**
DEVELOPMENT RAW WATER EXPENDITURES								
6244-000	Assessments	0	0	0	0	0	0	1,010,000
8494-000	Non-Potable Water Shares	0	0	0	0	0	0	0
	Capital Outlay Total	*0*	*0*	*0*	*0*	*0*	*0*	*1,010,000*
DEVELOPMENT RAW WATER EXPENDITURES TOTAL		**0**	**0**	**0**	**0**	**0**	**0**	**1,010,000**

TOWN OF WINDSOR WATER FUND - 06

ACCT. NO.	ACCOUNT NAME	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 PROJECTED	2025 BUDGET
	BEGINNING RAW WATER BALANCE	**3,264,198**	**5,207,247**	**9,769,082**	**14,545,192**	**19,988,594**	**19,988,594**	**25,240,370**
	REVENUE	**1,943,049**	**4,561,835**	**4,776,111**	**5,443,402**	**5,251,776**	**5,251,776**	**5,709,925**
	AVAILABLE RESOURCES	**5,207,247**	**9,769,082**	**14,545,192**	**19,988,594**	**25,240,370**	**25,240,370**	**30,950,295**
	EXPENDITURES	**0**	**0**	**0**	**0**	**0**	**0**	**1,010,000**
	ENDING RAW WATER BALANCE	**5,207,247**	**9,769,082**	**14,545,192**	**19,988,594**	**25,240,370**	**25,240,370**	**29,940,295**
	NON-POTABLE WATER REVENUE							
4001-000	Beginning Fund Balance	(639,972)	(1,021,916)	(1,204,217)	(1,689,520)	(2,441,017)	(2,441,017)	(3,775,464)
4357-484	Water Rental	98,968	87,920	157,123	115,561	114,670	114,670	120,201
4361-484	Gas Drilling Royalties	227,118	541,387	511,272	245,263	426,592	426,592	418,790
4368-328	Miscellaneous Income/BROE farm	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	199,869	199,869
	NON-POTABLE WATER REVENUES TOTAL	**525,954**	**834,176**	**868,264**	**560,693**	**741,131**	**741,131**	**738,860**
	AVAILABLE RESOURCES	**(114,018)**	**(187,740)**	**(335,953)**	**(1,128,827)**	**(1,699,886)**	**(1,699,886)**	**(3,036,604)**
	NON-POTABLE WATER EXPENDITURES - 484							
6240-000	Equipment Repairs	0	945	0	510	30,000	122,172	65,000
6240-605	Equipment Repairs/Kern	1,631	6,646	152	6,268	20,000	20,000	50,000
6244-000	Assessments	200	570	3,193	3,364	22,000	22,000	0
6246-000	Liability Insurance	5,104	9,664	10,383	11,495	11,473	11,955	9,654
6253-000	Contract Services	16,650	65,091	106,092	90,735	165,000	165,000	137,000
6253-485	Contract Services / Kyger	23,079	55,062	40,935	13,299	65,000	65,000	65,000
6253-605	Contract Services / Kern	82,972	45,353	138,615	81,466	137,000	137,000	137,000
6260-000	Utilities	7,151	7,405	89,229	5,632	10,000	10,000	13,000
6260-605	Utilities / Kern	345	899	766	859	1,000	1,000	1,000
6267-485	Study Review/Consultant-Kyger	19,635	28,240	4,780	0	0	0	50,000
	Operating & Maintenance Total	*156,767*	*219,875*	*394,146*	*213,628*	*461,473*	*554,127*	*527,654*
7306-000	Transfer to General Fund	36,350	36,350	15,000	15,000	15,000	15,000	15,000

TOWN OF WINDSOR WATER FUND - 06

ACCT. NO.	ACCOUNT NAME	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 PROJECTED	2025 BUDGET
7306-605	Transfer to General Fund / Kern	10,000	10,000	2,500	10,000	10,000	10,000	10,000
7321-000	Bond Interest Expense/Kern Reservoir	84,625	68,174	57,318	45,890	40,146	40,146	27,994
7321-485	Bond Interest Expense/Kyger Reservoir	115,314	110,277	105,102	99,784	94,320	94,320	88,706
7350-000	Bond Principal Expense/Kern Reservoir	315,113	325,901	336,803	348,070	359,592	359,592	371,744
7350-485	Bond Principal Expense/Kyger Reservoir	183,164	188,201	193,376	198,694	204,158	204,158	209,773
	Loans & Transfers Total	*744,567*	*738,903*	*710,099*	*717,439*	*723,216*	*723,216*	*723,217*
8440-000	Machinery/Equipment	0	0	11,924	135,243	200,000	200,000	320,000
8456-000	Systems Improvements	6,565	0	0	0	50,000	0	50,000
8456-485	System Improve / Kyger	0	0	0	69,347	350,000	350,000	250,000
8456-605	System Improve / Kern	0	57,700	237,398	176,534	280,000	248,235	0
8494-000	Non-Potable Water Shares	0	0	0	0	0	0	0
8494-485	Non-Potable Water Shares / Kyger	0	0	0	0	0	0	0
	Capital Outlay Total	*6,565*	*57,700*	*249,322*	*381,124*	*880,000*	*798,235*	*620,000*
NON-POTABLE WATER EXPENDITURES TOTAL		**907,898**	**1,016,478**	**1,353,567**	**1,312,190**	**2,064,689**	**2,075,578**	**1,870,871**
BEGINNING NON-POTABLE WATER BALANCE		**(639,972)**	**(1,021,916)**	**(1,204,217)**	**(1,689,520)**	**(2,441,017)**	**(2,441,017)**	**(3,775,464)**
REVENUE		**525,954**	**834,176**	**868,264**	**560,693**	**741,131**	**741,131**	**738,860**
AVAILABLE RESOURCES		**(114,018)**	**(187,740)**	**(335,953)**	**(1,128,827)**	**(1,699,886)**	**(1,699,886)**	**(3,036,604)**
EXPENDITURES		**907,898**	**1,016,478**	**1,353,567**	**1,312,190**	**2,064,689**	**2,075,578**	**1,870,871**
ENDING NON-POTABLE WATER BALANCE		**(1,021,916)**	**(1,204,217)**	**(1,689,520)**	**(2,441,017)**	**(3,764,575)**	**(3,775,464)**	**(4,907,475)**
	WATER FUND SUMMARY							
	Beginning Cash Balances	26,992,152	29,852,802	36,068,653	44,716,204	37,734,896	37,734,896	36,961,939
	Total Revenues	15,415,698	17,905,339	21,342,089	18,012,044	18,189,718	17,069,512	18,094,759
	Total Expenditures	12,555,048	11,689,487	12,694,538	24,993,352	14,847,881	17,842,469	22,531,867
	Ending Cash Balances	**29,852,802**	**36,068,653**	**44,716,204**	**37,734,896**	**41,076,733**	**36,961,939**	**32,524,831**
	WATER FUND EXPENDITURES BY CATEGORY							
	Personnel	353,449	399,860	620,337	643,996	841,668	841,668	940,380
	Operation & Maintenance	4,221,430	4,355,763	5,176,756	5,170,526	7,457,174	7,552,218	7,461,848
	Debt Service & Transfers	1,684,482	1,700,603	1,818,355	1,650,835	1,644,334	1,644,334	2,180,953

TOWN OF WINDSOR WATER FUND - 06

ACCT. NO.	ACCOUNT NAME	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 PROJECTED	2025 BUDGET
	Capital Outlay	6,295,687	5,233,261	5,079,090	17,527,994	4,904,705	7,804,249	11,948,686

TOWN OF WINDSOR SEWER FUND - 07

ACCT. NO.	ACCOUNT NAME	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 PROJECTED	2025 BUDGET
SEWER FUND OPERATING & MAINTENANCE REVENUE - 07								
4001-000	Beginning Fund Balance	2,346,173	1,888,373	2,780,938	3,305,154	5,059,972	4,436,800	5,505,092
4351-000	Utility Sales	2,590,422	3,029,525	3,492,126	3,990,043	4,378,488	4,378,488	5,253,600
4334-390	Grants	8,193	0	0	0	0	0	0
4361-000	Gas & Oil Drilling Royalties	0	0	139	0	0	0	0
4364-000	Interest Income	27,524	3,363	59,549	623,172	0	0	0
4368-000	Miscellaneous Revenue	0	0	1,200	0	400	0	0
SEWER FUND O&M TOTAL REVENUE		**2,626,139**	**3,032,888**	**3,553,014**	**4,613,215**	**4,378,888**	**4,378,488**	**5,253,600**
	AVAILABLE RESOURCES	**4,972,313**	**4,921,261**	**6,333,952**	**7,918,369**	**9,438,860**	**8,815,288**	**10,758,692**
SEWER FUND OPERATING & MAINTENANCE EXPENDITURES - 07								
SEWER SYSTEM - 481								
5111-000	Wages / Full Time	140,186	127,060	51,660	203,159	297,881	247,881	307,281
5114-000	Merit Pay	0	0	0	0	0	0	0
5121-000	Wages / Over Time	3,493	4,212	3,279	6,645	12,480	12,480	9,582
5122-000	On Call Time	5,834	3,625	2,132	6,053	14,300	14,300	14,250
5126-000	Short Term Disability	285	256	27	49	471	471	0
5127-000	Long Term Disability	610	569	282	627	1,385	1,385	1,429
5128-000	Vision Insurance	332	320	126	268	774	774	681
5130-000	FICA-Med	1,950	1,864	1,086	2,629	4,319	4,319	4,456
5131-000	FICA	8,336	7,970	9,340	11,242	18,469	18,469	19,051
5132-000	Medical Insurance	32,981	30,680	17,477	34,953	87,870	87,870	101,344
5133-000	Employee Retirement	7,881	7,538	3,704	8,985	17,873	17,873	18,437
5134-000	Unemployment Insurance	425	390	174	363	596	596	615
5135-000	Workers Compensation Insurance	311	4,486	2,856	3,464	4,468	4,468	4,609
5136-000	Dental Insurance	2,364	2,290	1,121	2,253	6,215	6,215	5,486
5137-000	Staff Development	652	2,702	1,093	17,565	21,765	21,765	22,830
5138-000	Life Insurance	333	311	154	337	751	751	774
5141-000	Uniform/Clothing Allowance	165	524	780	898	1,400	1,400	1,400
5144-000	Employee Assistance Administration	111	0	0	0	0	0	0
	Personal Services Total	*206,249*	*194,797*	*95,291*	*299,489*	*491,017*	*441,017*	*512,225*

TOWN OF WINDSOR SEWER FUND - 07

ACCT. NO.	ACCOUNT NAME	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 PROJECTED	2025 BUDGET
6210-000	Office Supplies	179	103	545	578	400	400	600
6213-000	Public Relarions	213	102	0	192	2,000	2,000	2,000
6216-000	Reference Books/Materials	0	0	354	140	250	250	1,000
6217-000	Dues/Fees/Subscriptions	25	0	0	0	0	0	0
6218-000	Small Equipment Items	11,874	6,089	12,116	24,638	11,135	11,135	15,835
6237-000	Lines Repair/Maintenance.	27,435	31,987	(113,000)	36,367	58,300	58,300	58,300
6245-000	Travel/Mileage	0	464	0	7,453	0	539	0
6246-000	Liability Insurance	24,960	8,015	8,825	0	18,098	18,857	15,236
6249-000	Leases/Rentals	0	0	0	0	500	500	500
6253-000	Contract Services	14,854	21,448	25,413	88,337	54,500	54,500	65,000
6260-000	Utilities	10,244	10,619	9,041	21,161	10,800	25,000	11,500
6261-000	Telephone Services	4,865	4,819	3,797	3,596	0	3,596	3,960
6263-000	Postage	13,745	11,408	163	372	12,500	12,500	15,000
6264-000	Printing/Binding	7,736	13,741	22,214	17,880	17,980	17,980	20,000
6267-000	Study Review/Consultant	1,550	0	11,967	10,897	0	0	0
6271-000	Lift Station Repair/Rehab	2,373	5,808	9,877	14,172	5,800	5,800	5,800
6289-000	Credit Card Processing Fees	32,967	39,198	47,617	18,173	21,584	17,500	25,000
	Operating & Maintenance Total	*153,019*	*153,802*	*38,928*	*243,957*	*213,847*	*228,857*	*239,731*
7010-000	Fleet Transfer	24,069	58,857	45,120	45,778	50,059	50,059	13,040
7011-000	Information Tech Transfer	0	0	0	30,980	0	0	65,476
7302-000	Administration Exp Transfer/Gen Fund	496,915	496,915	396,242	334,799	346,145	346,145	557,923
7810-000	Fleet Capital Contribution	45,000	0	0	0	0	0	375,000
7811-000	IT Capital Contribution	15,833	8,454	32,848	0	87,587	87,587	0
	Interfund Loans & Transfers Total	*581,817*	*564,226*	*474,210*	*411,557*	*483,791*	*483,791*	*1,011,439*
8420-910	Building/PW Maint Facility	0	0	0	0	0	0	0
8440-000	Machinery & Equipment	0	0	0	0	0	0	0
8453-000	Transmission Mains / N. Extension	117,366	0	253,612	111,571	0	0	0
8456-000	System Improvements	0	0	37,959	46,260	60,000	60,000	50,000
8457-000	Replacement Lines	121,024	118,273	759,030	159,385	195,000	195,000	225,000
	Capital Outlay Total	*238,389*	*118,273*	*1,050,601*	*317,216*	*255,000*	*255,000*	*275,000*
SEWER SYSTEM O&M EXPENDITURES TOTAL		1,179,474	1,031,098	1,659,030	1,272,219	1,443,655	1,408,665	2,038,395

WASTEWATER TREATMENT PLANT - 482

TOWN OF WINDSOR SEWER FUND - 07

ACCT. NO.	ACCOUNT NAME	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 PROJECTED	2025 BUDGET
5111-000	Wages / Full Time	197,333	228,373	232,377	285,894	331,964	331,964	441,563
5113-000	Wages / Seasonal	0	0	0	0	0	0	0
5121-000	Wages / Over Time	3,199	3,292	4,147	9,250	10,100	10,100	14,028
5122-000	On Call Time	10,257	11,732	11,716	11,597	11,700	11,700	11,700
5126-000	Short Term Disability	71	106	113	127	0	132	0
5127-000	Long Term Disability	864	932	1,015	1,243	1,544	1,544	1,611
5128-000	Vision Insurance	264	301	270	216	402	402	270
5130-000	FICA-Med	3,006	3,408	3,502	4,230	4,813	4,813	5,024
5131-000	FICA	12,854	14,572	14,973	18,087	20,582	20,582	21,480
5132-000	Medical Insurance	33,341	29,829	29,804	29,787	53,171	53,171	52,004
5133-000	Employee Retirement	11,721	13,180	13,618	16,240	19,918	19,918	20,787
5134-000	Unemployment Insurance	634	707	483	584	664	664	693
5135-000	Workers Compensation Insurance	8,642	2,575	2,712	3,321	4,979	4,979	5,197
5136-000	Dental Insurance	1,994	2,300	2,299	1,846	3,305	3,305	2,311
5137-000	Staff Development	747	2,305	2,813	1,785	9,325	9,325	10,175
5138-000	Life Insurance	470	507	552	657	837	837	873
5141-000	Uniform/Clothing Allowance	1,026	568	1,197	1,044	1,200	1,200	1,600
5144-000	Employee Assistance Administration	101	0	0	0	0	0	0
	Personal Services Total	*286,524*	*314,688*	*321,590*	*385,907*	*474,504*	*474,636*	*589,315*
6210-000	Office Supplies	213	226	341	201	500	1,396	750
6217-000	Dues/Fees/Subscriptions	15,067	13,943	13,908	12,750	19,590	19,590	18,650
6217-370	State & Regulatory Fees	0	0	0	0	0	0	0
6218-000	Small Equipment Items	9,295	4,424	16,481	21,220	21,500	21,500	28,000
6219-000	Special Equipment	5,157	2,418	1,069	0	0	0	0
6222-000	Chemicals	95,775	105,909	147,023	236,203	258,600	258,600	304,500
6224-000	Trash Services	1,405	1,798	2,505	2,788	3,000	3,000	3,200
6232-000	Building Repairs/Maintenance.	2,431	9,953	16,110	2,672	8,000	8,000	8,500
6233-000	Sewer Plant Repair/Maintenance.	401,354	179,499	406,328	392,961	301,800	301,800	160,000
6240-000	Equipment Repairs	63,236	66,292	35,842	58,390	102,000	102,000	100,500
6246-000	Liability Insurance	17,061	49,800	54,833	58,391	74,671	77,803	145,492
6249-000	Leases/Rentals	750	0	1,705	29,735	2,000	30,000	2,500
6253-000	Contract Services	1,520	1,274	0	8,450	4,000	4,000	56,350
6260-000	Utilities	239,491	266,106	267,043	307,066	450,000	450,000	500,000
6261-000	Telephone Services	5,651	5,833	5,532	3,694	0	5,532	4,000
6267-000	Study Review/Consultant	35,044	27,877	1,529	0	12,500	12,500	15,000
6272-000	Lab Tests	20,328	15,543	27,245	26,045	35,350	35,350	37,525

TOWN OF WINDSOR SEWER FUND – 07

ACCT. NO.	ACCOUNT NAME	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 PROJECTED	2025 BUDGET
	Operating & Maintenance Total	*913,777*	*750,894*	*997,496*	*1,160,566*	*1,293,511*	*1,331,071*	*1,384,967*
7010-000	Fleet Transfer	32,934	43,642	50,682	39,706	52,898	52,898	16,142
7011-000	Information Tech Transfer	16,041	0	0	0	42,926	42,926	51,773
7810-000	Fleet Capital Contribution	0	0	0	0	0	0	0
	Interfund Loans & Transfers Total	*48,975*	*43,642*	*50,682*	*39,706*	*95,824*	*95,824*	*67,915*
8433-000	Sewer Plant	220,408	0	0	0	0	0	0
8440-000	Machinery & Equipment	434,780	0	0	0	0	0	0
	Capital Outlay Total	*655,189*	*0*	*0*	*0*	*0*	*0*	*0*
DISPOSAL PLANT O&M EXPENDITURES TOTAL		1,904,466	1,109,225	1,369,768	1,586,179	1,863,839	1,901,531	2,042,197
SEWER FUND O&M EXPENDITURES TOTAL		**3,083,940**	**2,140,323**	**3,028,798**	**2,858,398**	**3,307,494**	**3,310,196**	**4,080,592**
BEGINNING SEWER FUND O&M BALANCE		**2,346,173**	**1,888,373**	**2,780,938**	**3,305,154**	**5,059,972**	**4,436,800**	**5,505,092**
REVENUES		**2,626,139**	**3,032,888**	**3,553,014**	**4,613,215**	**4,378,888**	**4,378,488**	**5,253,600**
AVAILABLE RESOURCES		**4,972,313**	**4,921,261**	**6,333,952**	**7,918,369**	**9,438,860**	**8,815,288**	**10,758,692**
EXPENDITURES		**3,083,940**	**2,140,323**	**3,028,798**	**2,858,398**	**3,307,494**	**3,310,196**	**4,080,592**
ENDING SEWER FUND O&M BALANCE		**1,888,373**	**2,780,938**	**3,305,154**	**5,059,972**	**6,131,366**	**5,505,092**	**6,678,100**
SEWER PLANT INVESTMENT FEES REVENUES - 07								
4001-000	Beginning Fund Balance	14,871,981	16,146,964	17,394,393	27,530,815	17,657,656	17,657,656	12,640,421
4334-000	Bond Proceeds	0	0	18,000,000	0	0	0	100,000,000
4352-000	Plant Investment Fees	2,420,577	3,613,905	3,119,846	2,455,129	1,483,446	1,742,056	1,742,056
4364-000	PI Interest Income	0	0	227,031	623,172	455,000	455,000	455,000
4367-000	Contributions- Developers	2,430,983	2,139,535	3,410,884	1,672,113	0	0	0
SEWER INVESTMENT FEE REVENUE TOTAL		**4,851,560**	**5,753,440**	**24,757,761**	**4,750,414**	**1,938,446**	**2,197,056**	**102,197,056**
	AVAILABLE RESOURCES	**19,723,541**	**21,900,404**	**42,152,154**	**32,281,229**	**19,596,102**	**19,854,712**	**114,837,477**
PLANT INVESTMENT FEES EXPENDITURES - 07								
7321-000	Bond Interest Expense	0	0	0	900,298	759,200	759,200	745,450
7350-000	Bond Principal Expense	0	0	0	255,000	275,000	275,200	290,000

TOWN OF WINDSOR SEWER FUND - 07

ACCT. NO.	ACCOUNT NAME	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 PROJECTED	2025 BUDGET
7324-000	Interest Expense/Revolving Loan	34,436	28,693	25,097	25,197	28,135	28,135	20,119
7354-000	Principal Expense/Revolving Loan	196,268	196,268	196,267	202,215	202,515	202,215	202,215
	Interfund Loans & Transfers Total	*230,703*	*224,961*	*221,364*	*1,382,710*	*1,264,850*	*1,264,750*	*1,257,784*
8433-000	Sewer Plant Improvements (482)	0	1,881,515	10,935,442	7,258,474	9,000,000	5,500,000	17,550,000
8433-907	Sewer Plant Improvements (482)	0	0	53,649	0	0	0	0
8440-000	Machinery/Equipment (482)	0	0	0	0	0	0	0
8453-701	Transmission Mains (481)	2,430,983	2,139,535	3,410,884	1,675,638	0	0	0
8452-000	Oversize Lines (481)	914,891	260,000	0	909,736	50,000	199,541	629,479
8456-000	System Improvements (481)	0	0	0	651,575	1,020,000	250,000	4,002,156
8457-000	Replacement Lines	0	0	0	2,745,440	0	0	1,004,013
	Capital Outlay Total	*3,345,874*	*4,281,050*	*14,399,975*	*13,240,863*	*10,070,000*	*5,949,541*	*23,185,648*
SEWER INVESTMENT FEE EXPENDITURES TOTAL		**3,576,577**	**4,506,011**	**14,621,339**	**14,623,573**	**11,334,850**	**7,214,291**	**24,443,432**
BEGINNING PLANT INVESTMENT FEE BALANCE		**14,871,981**	**16,146,964**	**17,394,393**	**27,530,815**	**17,657,656**	**17,657,656**	**12,640,421**
REVENUE		**4,851,560**	**5,753,440**	**24,757,761**	**4,750,414**	**1,938,446**	**2,197,056**	**102,197,056**
AVAILABLE RESOURCES		**19,723,541**	**21,900,404**	**42,152,154**	**32,281,229**	**19,596,102**	**19,854,712**	**114,837,477**
EXPENDITURES		**3,576,577**	**4,506,011**	**14,621,339**	**14,623,573**	**11,334,850**	**7,214,291**	**24,443,432**
ENDING PLANT INVESTMENT FEE BALANCE		**16,146,964**	**17,394,393**	**27,530,815**	**17,657,656**	**8,261,252**	**12,640,421**	**90,394,045**
	SUMMARY							
	Beginning Cash Balance	17,218,154	18,035,337	20,175,331	30,835,970	22,717,628	22,094,456	18,145,513
	Total Revenue	7,477,699	8,786,328	28,310,775	9,363,629	6,317,334	6,575,544	107,450,656
	Total Expenditures	6,660,517	6,646,334	17,650,136	17,481,971	14,642,344	10,524,487	28,524,024
	Ending Cash Balance	**18,035,337**	**20,175,331**	**30,835,970**	**22,717,628**	**14,392,618**	**18,145,513**	**97,072,145**
	SEWER FUND EXPENDITURES BY CATEGORY							
	Personnel	492,773	509,486	416,881	685,396	965,521	915,653	1,101,540
	Operation & Maintenance	1,066,797	904,696	1,036,423	1,404,522	1,507,358	1,559,928	1,624,698
	Debt Service & Transfers	861,495	832,829	746,256	1,833,973	1,844,465	1,844,365	2,337,138

TOWN OF WINDSOR STORM DRAINAGE FUND - 08

ACCT. NO.	ACCOUNT NAME	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 PROJECTED	2025 BUDGET
	STORM DRAINAGE O&M REVENUE - 08							
4001-000	Beginning Fund Balance	1,130,381	1,390,972	1,695,133	1,732,239	1,718,494	1,718,494	1,557,353
4349-000	Stormwater Service	299,619	325,227	344,919	324,161	370,000	416,255	487,018
4356-000	Basin User Fee - O&M	170,806	182,445	196,020	204,234	211,717	211,717	217,814
4361-000	Mosquito Control Service	138,362	152,714	166,463	173,376	161,832	161,832	164,196
4368-000	Miscellaneous Income	0	0	0	0	1,333	0	0
	STORM DRAIN O&M TOTAL REVENUE	**608,788**	**660,386**	**707,402**	**701,771**	**744,882**	**789,804**	**869,028**
	RESOURCES AVAILABLE	**1,739,168**	**2,051,358**	**2,402,535**	**2,434,010**	**2,463,376**	**2,508,298**	**2,426,381**
	STORM DRAINAGE O&M EXPENDITURES - 08							
	STORM DRAIN SYSTEM - 483							
5111-000	Wages / Full Time	72,094	82,655	162,278	168,317	243,569	243,569	241,401
5112-000	Wages / Part Time	0	0	0	0	0	0	0
5113-000	Wages / Seasonal	0	0	0	0	0	0	0
5114-000	Merit Pay	0	0	0	0	0	0	0
5121-000	Wages / Over Time	0	0	0	0	0	0	1,000
5122-000	On Call Time	0	0	812	1,050	1,600	1,600	3,200
5126-000	Short Term Disability	303	365	613	702	0	0	0
5127-000	Long Term Disability	323	323	655	761	1,133	1,133	1,123
5128-000	Vision Insurance	77	77	148	168	294	294	294
5130-000	FICA-Med	1,004	1,040	2,157	2,308	3,532	3,532	3,500
5131-000	FICA	4,294	4,448	9,222	9,871	15,101	15,101	14,967
5132-000	Medical Insurance	7,429	7,502	19,015	21,259	32,479	32,479	40,111
5133-000	Employee Retirement	4,298	4,472	9,315	9,874	14,614	14,614	14,484
5134-000	Unemployment Insurance	215	217	296	319	487	487	483

TOWN OF WINDSOR STORM DRAINAGE FUND – 08

ACCT. NO.	ACCOUNT NAME	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 PROJECTED	2025 BUDGET
5135-000	Workers Compensation Insurance	4,814	713	1,215	2,298	3,654	3,654	3,621
5136-000	Dental Insurance	464	464	1,405	1,594	2,063	2,063	2,063
5137-000	Staff Development	52	1,860	2,753	2,832	9,908	9,908	5,845
5138-000	Life Insurance	176	176	357	411	614	614	608
5141-000	Clothing Allowance	0	393	779	905	1,200	1,200	1,200
5144-000	Employee Assistance Administration	37	0	0	0	0	0	0
	Personal Services Total	*95,582*	*104,706*	*211,020*	*222,669*	*330,248*	*330,248*	*333,900*
6210-000	Office Supplies	0	478	158	204	500	500	500
6213-000	Public Relations	0	1,641	1,059	2,231	3,200	3,200	3,500
6217-000	Dues/Fees/Subscriptions	1,886	2,065	1,766	1,958	2,859	2,859	3,170
6218-000	Small Equipment Items	2,497	5,631	7,843	10,528	9,800	9,800	9,800
6237-000	Lines Maintenance	28,516	28,325	61,005	65,305	91,500	91,500	103,000
6240-000	Equipment Repairs	0	0	0	0	0	0	0
6246-000	Liability Insurance	19,126	985	1,084	1,730	2,020	2,020	1,735
6253-000	Contract Service	9,145	33,425	17,466	37,602	37,900	37,900	27,400
6253-810	Contract Service - Mosquito Control	97,096	99,038	103,409	106,511	109,706	109,706	112,998
6261-000	Telephone Services	0	0	385	0	0	0	0
6263-000	Postage	13,683	11,369	108	74	12,526	12,526	12,526
6264-000	Printing/Binding	7,736	13,741	22,214	17,880	17,980	17,980	17,980
6267-000	Study/Review/Analysis/Consulting	0	0	11,967	10,897	15,000	15,000	15,000
6289-000	Credit Card Processing Fees	10,989	13,066	15,872	6,058	7,194	7,194	8,500
	Operating & Maintenance Total	*190,673*	*209,765*	*244,336*	*260,976*	*310,185*	*310,185*	*316,109*
7010-000	Fleet Transfer	61,941	41,755	40,713	22,339	49,017	49,017	17,597
7011-000	Information Tech Transfer	0	0	16,291	10,500	29,096	29,096	53,566
7302-000	Administration Exp Transfer/Gen Fund	0	0	157,935	199,033	186,144	186,144	141,566
	Interfund Loans & Transfers Total	*61,941*	*41,755*	*214,939*	*231,872*	*264,257*	*264,257*	*212,729*
8440-000	Machinery/Equipment	0	0	0	0	0	0	0
8458-000	Drainage Improvements	0	0	0	0	0	0	0

TOWN OF WINDSOR STORM DRAINAGE FUND – 08

ACCT. NO.	ACCOUNT NAME	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 PROJECTED	2025 BUDGET
	Capital Outlay Total	*0*	*0*	*0*	*0*	*0*	*0*	*0*
STORM DRAINAGE O&M EXPENDITURES TOTAL		**348,196**	**356,225**	**670,296**	**715,516**	**904,690**	**904,690**	**862,738**
BEG STORM DRAINAGE O&M FUND BALANCE		**1,130,381**	**1,390,972**	**1,695,133**	**1,732,239**	**1,718,494**	**1,718,494**	**1,557,353**
REVENUE		**608,788**	**660,386**	**707,402**	**701,771**	**744,882**	**789,804**	**869,028**
AVAILABLE RESOURCES		**1,739,168**	**2,051,358**	**2,402,535**	**2,434,010**	**2,463,376**	**2,508,298**	**2,426,381**
EXPENDITURES		**348,196**	**356,225**	**670,296**	**715,516**	**904,690**	**904,690**	**862,738**
ENDING STORM DRAINAGE O&M FUND BALANCE		**1,390,972**	**1,695,133**	**1,732,239**	**1,718,494**	**1,558,686**	**1,603,608**	**1,563,643**
STORM DRAIN INVESTMENT FEES REVENUE								
4001-000	Beginning Fund Balance	3,655,345	2,712,769	4,333,564	4,667,420	6,403,104	6,403,104	3,225,152
4326-825	Permit Fee/GESCP	33,466	21,190	24,849	24,450	26,501	27,834	23,496
4327-825	Reinspection Fee/GESCP	0	250	4,000	0	83	0	0
4352-000	New Growth Basin Impact Fees	805,174	961,068	1,174,882	536,688	519,666	519,666	673,289
4364-000	Interest Income	3,712	492	8,107	180,983	35,000	186,797	186,797
4356-000	Basin User Fee - Future Development (78.261%)	614,907	656,806	694,979	736,935	763,936	768,815	809,611
4376-000	Transfer from General Fund	0	0	0	1,157,000	0	0	0
4370-000	Developer Contributions	2,410,524	783,077	1,941,156	802,290	0	0	0
STORM DRAINAGE INVESTMENT FEE REVENUES TOTAL		**3,867,783**	**2,422,883**	**3,847,972**	**3,438,347**	**1,345,186**	**1,503,112**	**1,693,193**
	AVAILABLE RESOURCES	**7,523,128**	**5,135,652**	**8,181,536**	**8,105,767**	**7,748,290**	**7,906,216**	**4,918,344**
STORM DRAIN INVESTMENT FEES EXPENDITURES								
7321-000	Interest Expense/Capital Imp. Loan	476	0	0	0	0	0	0
7350-000	Principal Expense/Capital Imp. Loan	101,906	0	0	0	0	0	0
7810-000	Fleet Capital Contribution	22,500	0	0	0	41,000	41,000	0
	Loans & Transfers Total	*124,882*	*0*	*0*	*0*	*41,000*	*41,000*	*0*

TOWN OF WINDSOR STORM DRAINAGE FUND - 08

ACCT. NO.	ACCOUNT NAME	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 PROJECTED	2025 BUDGET
8458-000	Drainage Improvements	4,685,478	802,088	3,514,116	1,702,663	4,640,064	4,640,064	1,573,349
	Capital Outlay Total	*4,685,478*	*802,088*	*3,514,116*	*1,702,663*	*4,640,064*	*4,640,064*	*1,573,349*
STORM DRAIN INVESTMENT FEE EXPENDITURES TOTAL		**4,810,360**	**802,088**	**3,514,116**	**1,702,663**	**4,681,064**	**4,681,064**	**1,573,349**
BEGINNING STORM DRAINAGE INVESTMENT FEE BALANCE		**3,655,345**	**2,712,769**	**4,333,564**	**4,667,420**	**6,403,104**	**6,403,104**	**3,225,152**
REVENUES		**3,867,783**	**2,422,883**	**3,847,972**	**3,438,347**	**1,345,186**	**1,503,112**	**1,693,193**
AVAILABLE RESOURCES		**7,523,128**	**5,135,652**	**8,181,536**	**8,105,767**	**7,748,290**	**7,906,216**	**4,918,344**
EXPENDITURES		**4,810,360**	**802,088**	**3,514,116**	**1,702,663**	**4,681,064**	**4,681,064**	**1,573,349**
ENDING STORM DRAINAGE INVESTMENT FEE BALANCE		**2,712,769**	**4,333,564**	**4,667,420**	**6,403,104**	**3,067,226**	**3,225,152**	**3,344,995**
	SUMMARY							
	Beginning Cash Balance	4,785,726	4,103,741	6,028,697	6,399,660	8,121,598	8,121,598	4,782,505
	Total Revenue	4,476,571	3,083,269	4,555,374	4,140,118	2,090,068	2,292,915	2,562,221
	Total Expenditures	5,158,556	1,158,313	4,184,412	2,418,179	5,585,754	5,585,754	2,436,087
	Ending Cash Balance	**4,103,741**	**6,028,697**	**6,399,660**	**8,121,598**	**4,625,912**	**4,828,760**	**4,908,638**
	EXPENDITURES BY CATEGORY							
	Personnel	95,582	104,706	211,020	222,669	330,248	330,248	333,900
	Operation & Maintenance	190,673	209,765	244,336	260,976	310,185	310,185	316,109
	Debt Service & Interfund Transfers	186,823	41,755	214,939	231,872	305,257	305,257	212,729
	Capital Outlay	4,685,478	802,088	3,514,116	1,702,663	4,640,064	4,640,064	1,573,349
	TOTAL EXPENDITURES	**5,158,556**	**1,158,313**	**4,184,412**	**2,418,179**	**5,585,754**	**5,585,754**	**2,436,087**

2025 CIP REQUESTS

Project Name	Department/Division	Project Manager	2025	2026	2027	2028	2029	LT Project	Total
Northern Integrated Supply Project (NISP)	Community Development	Leif Lesoing	$ 3,300,000	$ 2,999,562	$ -	$ -	$ -	$ 300,000,000	$ 306,299,562
Water Line Oversizing	Community Development	Doug Roth	$ 1,491,029	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ -	$ 1,891,029
Water Line Replacement	Public Works	Curtis Templeman	$ 700,000	$ 1,500,000	$ 850,000	$ 1,000,000	$ 1,000,000	$ 3,500,000	$ 8,550,000
Transfer to Fleet for Vac-Truck - Shared Expense with Sewer			$ 375,000	$ -	$ -	$ -	$ -	$ -	$ 375,000
Booster Pump Station	Public Works	Jeff Coufal	$ 320,000	$ -	$ -	$ -	$ -	$ -	$ 320,000
Gold Hill Zone 4 Pressure Bootster Pump Station	Engineering	Doug Roth	$ 250,000	$ -	$ -	$ -	$ -	$ 2,750,000	$ 3,000,000
Kyger Reservoir Rip Rap Repair	Parks & Recreation	Wade Willis	$ 250,000	$ -	$ -	$ -	$ -	$ 380,000	$ 630,000
Kyger Pump Station - Drainage Improvements	Community Development	Omar Herrera	$ 120,000	$ -	$ -	$ -	$ -	$ -	$ 120,000
Regional Water Treatment Plant	Community Development	John Thornhill	$ 100,000	$ 103,000	$ 10,000,000	$ -	$ -	$ 10,000,000	$ 20,203,000
Chimney Park Drive & Main Street Safety Improvements	Public Works	Curtis Templeman	$ 100,000	$ 750,000	$ -	$ -	$ -	$ -	$ 850,000
North Water Pressure Zone Supply Study	Community Development	Doug Roth	$ 50,000	$ -	$ -	$ -	$ -	$ -	$ 50,000
Non-Potable Water Infrastructure	Public Works	Wade Willis	$ 50,000	$ -	$ -	$ -	$ -	$ -	$ 50,000
Water Sampling Sites	Public Works	Jeff Coufal & Charwon	$ 45,000	$ 45,000	$ 45,000	$ 45,000	$ -	$ -	$ 180,000
AMI Water Meters	Public Works	Jeff Coufal & Charwon	$ -	$ 1,407,657	$ 1,407,657	$ 1,407,657	$ 1,407,657	$ -	$ 5,630,626
Kern Reservoir Rip Rap Repair	Parks & Recreation	Wade Willis	$ -	$ 250,000	$ 250,000	$ -	$ -	$ 250,000	$ 750,000
Waterline - Windsor Lake Rd/CR70 (CR19 to SH 257)	Community Development	Scott Pearson	$ -	$ 1,000,000	$ -	$ -	$ -	$ -	$ 1,000,000
New Liberty Road PRV Relocation	Community Development	Doug Roth	$ -	$ -	$ 112,500	$ 750,000	$ -	$ -	$ 862,500
7th Street Corridor - Waterline Replacement (Hemlock Dr. to Stone Mtn. Dr.)	Community Development	Scott Pearson	$ -	$ -	$ 1,000,000	$ -	$ -	$ -	$ 1,000,000
AI Leak Detection	Public Works	Jeff Coufal	$ -	$ -	$ -	$ -	$ -	$ 320,000	$ 320,000
			$ 7,151,029	**$ 8,155,219**	**$ 13,765,157**	**$ 3,302,657**	**$ 2,507,657**	**$ 317,200,000**	**$ 352,081,717**
Liquid Expansion Project	Public Works	Dennis Markham	$ 9,000,000	$ 9,250,000	$ 54,500,000	$ 52,250,000	$ -	$ -	$ 125,000,000
Headworks Improvement Project	Public Works	Dennis Markham	$ 8,550,000	$ 4,590,000	$ -	$ -	$ -	$ -	$ 13,140,000
Central Sewer System Upgrades	Community Development	Doug Roth	$ 4,002,156	$ 25,000	$ 50,000	$ 500,000	$ 100,000	$ -	$ 4,677,156
East Sewer Interceptor - 257 North Extension	Community Development	Doug Roth	$ 1,004,013	$ -	$ -	$ -	$ -	$ -	$ 1,004,013
Sewer Line Oversizing	Community Development	Doug Roth	$ 629,479	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ -	$ 1,029,479
Transfer to Fleet for Vac-Truck - Shared Expense with Water			$ 375,000	$ -	$ -	$ -	$ -	$ -	$ 375,000
Sewer Line Rehab	Public Works	Charwon Walter	$ 225,000	$ 245,000	$ 265,000	$ -	$ -	$ -	$ 735,000
Manhole Rehab	Public Works	Charwon Walter	$ 50,000	$ 69,000	$ 55,000	$ -	$ -	$ -	$ 174,000
Lift Station #8 Rehab	Public Works	Charwon Walter	$ -	$ -	$ -	$ -	$ -	$ 1,000,000	$ 1,000,000
			$ 23,835,648	**$ 14,279,000**	**$ 54,970,000**	**$ 52,850,000**	**$ 200,000**	**$ 1,000,000**	**$ 147,134,648**
12th and Walnut Drainage Improvements	Public Works	Curtis Templeman	$ 650,000	$ -	$ -	$ -	$ -	$ -	$ 650,000
10th Street Drainage Basin Improvements	Community Development	Desa Blair	$ 390,000	$ 1,320,000	$ -	$ -	$ -	$ -	$ 1,710,000

2025 CIP REQUESTS

Project Name	Department/Division	Project Manager	2025	2026	2027	2028	2029	LT Project	Total
Storm Oversizing - Drainage Master Plan	Community Development	Doug Roth	$ 168,349	$ 200,000	$ 250,000	$ 300,000	$ 350,000	$ -	$ 1,268,349
Fossil Creek Drainage Basin Master Plan Design & Construction - PH 1	Community Development	Doug Roth	$ 150,000	$ -	$ -	$ -	$ -	$ -	$ 150,000
Stormwater Line Rehab	Public Works	Ken Brenamen	$ 140,000	$ -	$ -	$ -	$ -	$ -	$ 140,000
Oklahoma Drainage Basin Interim Improvements at WCR17	Community Development	Desa Blair	$ 75,000	$ -	$ -	$ -	$ -	$ 4,000,000	$ 4,075,000
Law Basin Master Plan Channel - Phase 1	Community Development	Doug Roth	$ -			$ 2,600,000	$ 2,600,000	$ -	$ 5,200,000
Law Basin Master Plan Channel - Phase 2	Community Development	Doug Roth	$ -	$ -	$ -	$ -	$ -	$ 9,719,042	$ 9,719,042
Law Basin Master Plan Channel - Phase 3	Community Development	Doug Roth	$ -	$ -	$ -	$ -	$ -	$ 5,975,148	$ 5,975,148
			$ 1,573,349	**$ 1,520,000**	**$ 250,000**	**$ 2,900,000**	**$ 2,950,000**	**$ 19,694,190**	**$ 28,887,539**