



WATER AND SEWER BOARD REGULAR MEETING

October 8, 2025 - 7:30 AM

Poudre Room, 200 N. 11th 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 August 13, 2025 Water and Sewer Board Minutes - K. Haley Water Resource Technician
2. Recommendation of 2026 Water, Sewer, and Stormwater Rates - Stantec
Stantec will present the proposed rates for Water, Sewer and Stormwater for 2026.

C. COMMUNICATIONS

1. 2026 Operational Budget for Water, Sewer and Stormwater - K. Gannon, Town of Windsor
2. Communication from Town Staff
3. Communication from Town Board Liason

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 8, 2025
To: Water and Sewer Board Members
From: Katrina Haley, Administrative Assistant
Re: Approval of August 13, 2025 Water and Sewer Board Minutes - K. Haley Water Resource Technician
Item #: B.1.

Background / Discussion:

Financial Impact:

Relationship to Strategic Plan:

Recommendation:

CC:

Attachments:

1. 08.13.25 Water and Sewer Board Regular Meeting Minutes - DRAFT



**Water and Sewer Board
Regular Meeting**
August 13, 2025 - 7:30 AM
1st Floor Conference Room,
301 Walnut Street, Windsor, CO 80550

MINUTES

A. CALL TO ORDER

CHAIRPERSON G. BIELAWSKI CALLED THE MEETING TO ORDER AT 7:33 AM.

1. Roll Call

Present:

Greg Bielawski, Chairperson
Milt Tokunaga
Alan 'Scotty' MacGregor
Milton Geiger

Absent:

Gale McGaha Miller, Vice Chairperson
Janene Willey, Secretary
Darell Zimbelman

Also Present:

Rick Klimeck, Town Board Liaison
Leif Lesoing, Water Resource Manager
Katrina Haley, Water Resource Technician
Hally Strevey, Executive Director,
Coalition for the Poudre River Watershed

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

No modifications to the August 13, 2025 Water and Sewer Board Regular Meeting Agenda requested.

3. Public Invited to be Heard

No public in attendance.

B. BOARD ACTION

1. Approval of the June 11, 2025; Water and Sewer Board Regular Meeting Minutes - K. Haley

Chairperson G. Bielawski noted that Charwon Walter, Utility Supervisor, and Jeff Coufal, Water Systems Superintendent were incorrectly recorded as present at the June 11, 2025 Water and Sewer Board Regular Meeting, but were not in attendance. Town staff to verify attendance of the June 11, 2025 Water and Sewer Board Regular Meeting and adjust attendance accordingly, as necessary.

Water and Sewer Board Member Tokunaga moved to Approve the Review and Approval of the June 11, 2025, Water and Sewer Board Regular Meeting Minutes, with the Contingency that Town Staff Verify Attendance Recorded and Correct the June Minutes, as Necessary. Water and Sewer Board Member Geiger seconded the motion. Roll call on the vote resulted as follows; Yeas - Gregory Bielawski, Milt Tokunaga, Milton Geiger, Alan 'Scotty' MacGregor; Nays - None; Motion Passed.

C. COMMUNICATIONS

1. Coalition for the Poudre River Watershed Presentation - Hally Strevey, Executive Director, CPRW

Hally Strevey, Executive Director for the Coalition for the Poudre River (CPRW), presented information regarding the River Health Assessment Framework (RHAF), a tool that the CPRW and City of Fort Collins have developed to assist in the assessment of various conditions of the Cache la Poudre River.

2. Communications from Staff

- NISP Update
- Harvest Festival
- Eaton House Grand Opening August 15th 6-8 PM
- Community Development Center Update and Meeting Location Change
- Dennis Markham Retirement August 21

Town staff shared brief updates regarding the following topics: the Northern Integrated Supply Project (NISP), the upcoming Windsor Harvest Festival, the Eaton House Grand Opening, and the new Community Development Center. Chairperson G. Bielawski and the Board discussed and made the decision to move all future Water and Sewer Board Meetings to the new Community Development Center (200 N. 11th Street, Windsor, CO 80550). Staff also shared that after 41 years of service, Dennis Markham, the Town's Wastewater Treatment Facility Superintendent, will be retiring September 05, 2025. All are encouraged to attend a retirement celebration for Dennis at the Town's Public Services facility on August 21, 2025.

3. Communications from Town Board Liaison

Town Board Liaison R. Klimeck shared brief updates regarding ongoing discussions pertaining to the 2026 Budget and Capital Improvement Projects (CIPs), the new Community Development Center, and the upcoming Harvest Fest.

4. Communications from Water and Sewer Board

No Water and Sewer Board communications.

D. ADJOURN

WATER AND SEWER BOARD MEMBER GEIGER MOVED TO ADJOURN, WATER AND SEWER BOARD MEMBER TOKUNAGA SECONDED THE MOTION. ROLL CALL ON THE VOTE RESULTED AS FOLLOWS; YEAS - GREGORY BIELAWSKI, MILT TOKUNAGA, MILTON GEIGER, ALAN 'SCOTTY' MACGREGOR; NAYS - NONE; MOTION PASSED.

UPON A MOTION DULY MADE, THE MEETING WAS ADJOURNED BY CHAIRPERSON G. BIELAWSKI AT 8:49 AM.



Katrina Haley
Water Resource Technician

DRAFT



MEMORANDUM

Date: October 8, 2025
To: Water and Sewer Board Members
From: Leif Lesoing, Water Resource Admin
Re: Recommendation of 2026 Water, Sewer, and Stormwater Rates - Stantec
Item #: B.2.

Background / Discussion:

Stantec will present on the recommended water, sewer, and stormwater rates for 2026.

Financial Impact:

Relationship to Strategic Plan:

Recommendation:

Approve rates for 2026.

CC:

Attachments:



MEMORANDUM

Date: October 8, 2025
To: Water and Sewer Board Members
From: Leif Lesoing, Water Resource Admin
Re: 2026 Operational Budget for Water, Sewer and Stormwater - K. Gannon, Town of Windsor
Item #: C.1.

Background / Discussion:

2026 Operational Budget for Water, Sewer, and Stormwater is attached.

Financial Impact:

Relationship to Strategic Plan:

Recommendation:

CC:

Attachments:

1. Combined Utility Budgets for Water Sewer Board 2026

TOWN OF WINDSOR WATER FUND - 06

ACCT. NO.	ACCOUNT NAME	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACTUAL THROUGH JULY	2025 PROJECTED	2026 BUDGET	NOTES
WATER FUND O&M REVENUE - 06											
WATER FUND											
OPERATING & MAINTENANCE											
4001-000	Beginning Fund Balance	10,732,441	11,718,981	13,063,004	14,694,710	15,794,610	18,165,365	18,165,365	18,165,365	17,274,968	
4351-000	Utility Sales	5,651,147	6,047,997	6,649,070	7,107,144	8,859,485	7,050,060	4,836,799	7,800,000	8,835,898	Based on Average (2022-2024) Annual Payment per Customer, Growth Projections, & 10% Estimated Rate Increase
4355-000	Meter Yokes / Materials	259,960	370,990	294,435	131,476	382,168	265,634	137,940	265,634	269,360	
4356-000	Hydrant Meter Rental	26,648	15,850	(23,620)	78,927	32,301	23,719	25,945	23,719	29,203	
4357-000	Water Rental	260,158	262,377	673,284	407,234	535,765	447,631	186,035	375,000	538,761	
4359-000	Tank Water Revenue	9,289	15,192	11,044	22,529	20,315	16,255	6,273	15,000	17,963	
4364-000	Interest Income	770,907	546,544	1,171,398	981,646	943,655	866,947	829,326	866,947	811,693	Based on 2.3% of 2024 Ending Fund Balance - Less Open Space Purchase
4368-601	Miscellaneous/Regional Water Treatment	0	0	0	155,656	30,000	0	0	0	0	
4368-000	Miscellaneous/Service Reconnect Fees	21,880	35,985	53,525	57,411	53,060	49,450	41,570	49,450	55,141	
4385-000	Delinquent Charge	37,960	49,480	60,460	61,670	54,300	57,203	23,800	57,203	58,810	
WATER FUND O&M REVENUES TOTAL		7,037,948	7,344,416	8,889,595	9,003,693	10,911,048	8,776,899	6,087,688	9,452,953	10,616,828	
AVAILABLE RESOURCES		17,770,389	19,063,397	21,952,599	23,698,403	26,705,659	26,942,264	24,253,053	27,618,318	27,891,796	
WATER FUND O&M EXPENDITURES 06											
WATER SYSTEM - 471											
5111-000	Wages / Full Time	239,964	277,410	422,064	422,491	503,289	638,195	330,513	638,195	715,259	Public Works Division Manager, Utility Technician (5), Public Works Supervisor (.5), Water Resources Manager, Water Conservation Technician, Utilities Superintendent (.5), Water Resource Technician, Utility Lead (New)
5113-000	Wages/Seasonal	0	0	18,023	16,216	0	0	0	0	0	
5114-000	Merit Pay	0	0	0	0	0	0	0	0	0	
5121-000	Wages / Over Time	5,058	10,365	14,340	14,195	13,770	22,000	8,058	22,000	17,000	
5122-000	On Call Time	10,284	10,614	15,666	15,922	10,857	26,000	4,738	26,000	26,000	
5126-000	Short Term Disability	159	237	499	613	737	0	499	0	0	
5127-000	Long Term Disability	994	1,202	1,675	1,972	2,190	2,499	1,509	2,499	3,326	
5128-000	Vision Insurance	517	613	659	866	771	912	395	912	1,258	
5130-000	FICA-Med	3,708	4,167	6,221	6,834	7,100	7,794	4,865	7,794	10,371	
5131-000	FICA	15,854	17,817	26,599	29,222	30,359	33,324	20,801	33,324	44,346	
5132-000	Medical Insurance	47,931	43,023	67,504	78,115	89,713	122,605	65,065	122,605	164,146	
5133-000	Employee Retirement	13,238	15,337	22,350	24,119	27,468	32,249	19,161	32,249	42,916	
5134-000	Unemployment Insurance	790	867	861	943	412	1,075	435	1,075	1,431	
5135-000	Workers Compensation Insurance	7,707	4,776	5,475	5,564	7,426	8,062	5,748	8,062	10,729	
5136-000	Dental Insurance	3,668	4,308	5,371	6,994	7,058	7,771	3,914	7,771	10,205	

TOWN OF WINDSOR WATER FUND - 06

ACCT. NO.	ACCOUNT NAME	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACTUAL THROUGH JULY	2025 PROJECTED	2026 BUDGET	NOTES
5137-000	Staff Development	1,831	7,139	10,391	16,687	11,876	33,940	8,505	33,940	26,590	Traning and Certs, APWA, Water Conservation
5138-000	Life Insurance	540	654	913	1,059	1,168	1,354	784	1,354	1,802	
5141-000	Uniform/Clothing Allowance	1,107	1,331	1,726	2,185	3,200	2,600	1,137	2,600	3,000	
5144-000	Employee Assistance Administration	98	0	0	0	0	0	0	0	0	
	<i>Personal Services Total</i>	<i>353,449</i>	<i>399,860</i>	<i>620,337</i>	<i>643,996</i>	<i>717,394</i>	<i>940,380</i>	<i>476,126</i>	<i>940,380</i>	<i>1,078,379</i>	
6210-000	Office Supplies	877	791	1,200	404	3,174	2,100	888	2,100	2,400	
6212-000	Investment Management Fees	69,383	83,444	89,708	91,482	92,144	91,500	58,857	91,500	91,500	
6213-000	Public Relations	107	39	14,122	27,334	19,896	77,250	10,680	77,250	77,250	
6214-000	Board Development	224	409	0	17	137	3,000	66	3,000	3,000	
6216-000	Reference Books/Materials	0	0	134	1,753	1,606	0	0	0	0	
6217-000	Dues/Fees/Subscriptions	1,700	2,258	1,585	2,953	3,279	11,210	4,819	11,210	11,510	
6218-000	Small Equipment Items	23,804	6,360	13,880	35,952	20,234	38,200	9,647	38,200	21,000	New hydrant tools
6222-000	Chemicals	0	0	0	0	0	0	0	0	13,500	Sodium Hypochlorite injection @ Booster Pump Station
6232-000	Building Repair/Maintenance	64	0	19,800	145	6,470	10,000	0	10,000	10,000	
6237-000	Lines Maintenance	14,535	45,688	47,483	115,579	71,120	176,100	83,571	176,100	177,100	
6238-000	Hydrant Repair/Maintenance	2,564	285	6,784	12,600	15,402	15,500	4,537	15,500	22,500	
6239-000	Meter Repair/Maintenance	379,100	416,903	411,152	299,125	550,052	560,000	369,661	560,000	542,500	New Meters (\$230,000) / Repairs (\$312,500)
6243-000	Weed Control	0	0	0	3,950	0	0	0	0	4,000	
6244-000	Assessments	343,468	378,866	395,516	432,323	399,277	0	0	0	0	
6245-000	Travel/Mileage	0	0	0	81	666	0	26	0	0	
6246-000	Liability Insurance	34,828	32,596	35,976	42,036	58,162	48,045	47,661	48,045	52,850	
6247-000	Safety	0	0	0	448	0	500		500	500	
6248-000	Signs	0	0	0	3,386	0	2,000	84,153	2,000	2,000	
6253-000	Contract Services	45,808	56,815	116,584	197,370	194,923	525,882	36,180	525,882	409,382	Hydrant flushing and water age model
6256-000	Publishing/Recording	45	110	15	0	0	0	0	0	0	
6260-000	Utilities	33,813	38,424	40,153	22,398	19,352	28,632	0	28,632	28,632	
6261-000	Telephone Services	7,177	3,300	2,970	0	0	0	0	0	0	
6263-000	Postage	16,614	15,707	4,235	4,764	5,370	19,350	5,342	19,350	19,350	
6264-000	Printing/Binding	7,796	13,741	22,747	19,275	19,418	20,000	8,437	20,000	20,000	
6265-000	Potable Water Purchase	2,981,250	2,955,128	3,412,533	3,562,446	4,324,579	5,189,000	1,954,099	5,189,000	5,604,120	110 MG FCLWD, 502 MG North Weld, 380 MG Greeley
6267-000	Study Review/Consultant	24,846	1,600	40,122	29,846	6,130	50,000	0	50,000	70,000	Stantac rate study (\$20,000)
6267-601	Miscellaneous /Regional Water Treatment	45	0	0	83	0	0	149	0	0	
6272-000	Lab Tests/Chemicals	10,681	11,729	10,677	14,802	21,651	25,925	7,468	25,925	12,425	Monthly Coliform, TTHM & HAA5
6289-000	Credit Card Processing Fees	65,934	71,694	95,234	36,345	37,059	40,000	22,305	40,000	40,000	
	<i>Operating & Maintenance Total</i>	<i>4,064,663</i>	<i>4,135,888</i>	<i>4,782,610</i>	<i>4,956,899</i>	<i>5,870,102</i>	<i>6,934,194</i>	<i>2,708,547</i>	<i>6,934,194</i>	<i>7,235,519</i>	
7010-000	Fleet Transfer	44,987	64,274	53,184	74,381	113,240	30,910	18,031	30,910	26,571	

TOWN OF WINDSOR WATER FUND - 06

ACCT. NO.	ACCOUNT NAME	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACTUAL THROUGH JULY	2025 PROJECTED	2026 BUDGET	NOTES
7011-000	Information Tech Transfer	37,187	39,685	57,095	50,698	95,479	120,931	70,543	120,931	138,229	
7012-000	Facilities Services Transfer	0	0	0	0	0	0	0	0	23,208	
7302-000	Administration Exp Transfer/Gen Fund	657,872	657,872	718,108	513,448	452,530	731,026	426,432	731,026	1,016,143	For Internal Services Provided by the General Fund
7377-000	Transfer to Water/NP Fund	199,869	199,869	199,869	199,869	199,869	199,869	116,590	199,869	199,869	Kern Reservoir Loan Repayment
7810-000	Fleet Capital Contribution	0	0	80,000	95,000	60,000	375,000	218,750	375,000	45,000	Vehicle for New Utility Lead
7811-000	IT Capital Contribution	0	0	0	0	0	0	0	0	0	
	<i>Interfund Loans & Transfers Total</i>	<i>939,915</i>	<i>961,700</i>	<i>1,108,256</i>	<i>933,396</i>	<i>921,118</i>	<i>1,457,736</i>	<i>850,346</i>	<i>1,457,736</i>	<i>1,449,020</i>	
8420-000	Building/Structures	0	0	0	0	0	0		0	0	
8420-910	Building/PW Maint Facility	0	0	0	0	0	0		0	0	
8440-000	Machinery/Equipment	39,863	23,091	0	8,260	125,721	0	100,026	100,026	0	
8456-000	System Improvements	39,087	68,607	0	0	0	100,000	211,013	211,013	1,407,657	AMI Water Meters
8457-000	Replacement Lines	614,431	411,246	746,686	1,361,241	905,959	700,000	398,245	700,000	9,320,000	Waterline Replacements - Chestnut Street (\$1,500,000), 15th Street (\$6,500,000), & Backlots (\$1,320,000)
	<i>Capital Outlay Total</i>	<i>693,381</i>	<i>502,944</i>	<i>746,686</i>	<i>1,369,501</i>	<i>1,031,680</i>	<i>800,000</i>	<i>709,284</i>	<i>1,011,039</i>	<i>10,727,657</i>	
WATER FUND O&M EXPENDITURES TOTAL		6,051,408	6,000,393	7,257,890	7,903,792	8,540,294	10,132,310	4,744,303	10,343,349	20,490,575	
BEGINNING O&M FUND BALANCE		10,732,441	11,718,981	13,063,004	14,694,710	15,794,610	18,165,365	18,165,365	18,165,365	17,274,968	
REVENUE		7,037,948	7,344,416	8,889,595	9,003,693	10,911,048	8,776,899	6,087,688	9,452,953	10,616,828	
AVAILABLE RESOURCES		17,770,389	19,063,397	21,952,599	23,698,403	26,705,659	26,942,264	24,253,053	27,618,318	27,891,796	
EXPENDITURES		6,051,408	6,000,393	7,257,890	7,903,792	8,540,294	10,132,310	4,744,303	10,343,349	20,490,575	
ENDING O&M FUND BALANCE		11,718,981	13,063,004	14,694,710	15,794,610	18,165,365	16,809,954	19,508,750	17,274,968	7,401,222	
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	14,462,860	14,462,860	14,462,860	15,445,906	
4352-000	Plant Investment Fees	3,136,738	4,599,281	4,266,012	2,186,868	5,377,152	2,803,241	1,997,227	2,803,241	3,901,825	Based on 2026 SFRE Permit Projections (375) x 3 Year (2022-2024) Average Total Collections (379 Avg. Permits/\$10,404.86 per SFRE Permit)
4367-000	Developer Contributions	2,706,175	499,798	2,476,274	751,554	5,711,032	0	0	0	0	
4374-000	Transfer from Capital Imp Fund	65,833	65,833	65,833	65,833	65,833	65,833	38,403	65,833	65,833	Loan repayment for I-25/SH392 (16 of 20)
WATER PLANT INVEST FEE REVENUES TOTAL		5,908,747	5,164,912	6,808,119	3,004,255	11,154,017	2,869,074	2,035,629	2,869,074	3,967,658	
AVAILABLE RESOURCES		20,625,032	22,669,202	26,009,205	26,497,878	23,781,596	17,331,935	16,498,490	17,331,935	19,413,564	
WATER PLANT INVESTMENT FEES EXPENDITURES 471											

TOWN OF WINDSOR WATER FUND - 06

ACCT. NO.	ACCOUNT NAME	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACTUAL THROUGH JULY	2025 PROJECTED	2026 BUDGET	NOTES
7377-000	Transfer to Water / NP Fund	0	0	0	0	0	0	0	0	0	
	<i>Non-Operating Total</i>	0	0	0	0	0	0	0	0	0	
8410-000	Land/Easement	379,091	2,968,319	(1,340,533)	0	0	0	0	0	0	
8452-000	Oversize lines	35,476	0	175,259	668,942	209,112	1,491,029	106,646	1,491,029	47,359	
8453-000	Transmission Mains	2,706,175	499,798	2,476,274	751,554	5,263,685	0	0	0	0	
8456-000	System Improvements	0	0	1,204,582	12,449,802	3,845,939	395,000	0	395,000	1,800,623	Regional Water Treatment Plant (\$1,365,623), South Gate Pressure Zone Water System Improvements (\$250,000), WD-3: Bluffs Zone PRVs (\$90,000), North Water Pressure Zone Supply Study (\$50,000), Water Sampling Sites (\$45,000)
8440-000	Replacement Lines	0	0	0	0	0	0	0	0	0	
	<i>Capital Outlay Total</i>	3,120,741	3,468,117	2,515,582	13,870,299	9,318,736	1,886,029	106,646	1,886,029	1,847,982	
WATER PLANT INVEST FEE EXPENDITURES TOTAL		3,120,741	3,468,117	2,515,582	13,870,299	9,318,736	1,886,029	106,646	1,886,029	1,847,982	
BEGINNING PLANT INVESTMENT BALANCE		14,716,285	17,504,290	19,201,085	23,493,623	12,627,579	14,462,860	14,462,860	14,462,860	15,445,906	
REVENUE		5,908,747	5,164,912	6,808,119	3,004,255	11,154,017	2,869,074	2,035,629	2,869,074	3,967,658	
AVAILABLE RESOURCES		20,625,032	22,669,202	26,009,205	26,497,878	23,781,596	17,331,935	16,498,490	17,331,935	19,413,564	
EXPENDITURES		3,120,741	3,468,117	2,515,582	13,870,299	9,318,736	1,886,029	106,646	1,886,029	1,847,982	
ENDING PLANT INVESTMENT BALANCE		17,504,290	19,201,085	23,493,623	12,627,579	14,462,860	15,445,906	16,391,844	15,445,906	17,565,582	
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)	(10,487,120)	(10,487,120)	(10,487,120)	(13,242,620)	
4352-909	Plant Investment Fees	0	0	0	0	0	0	0	0	0	
WATER PLANT INVEST FEE - NISP REVENUES TOTAL		0	0	0	0	0	0	0	0	0	
AVAILABLE RESOURCES		(1,080,800)	(3,555,800)	(4,760,300)	(6,327,800)	(8,234,870)	(10,487,120)	(10,487,120)	(10,487,120)	(13,242,620)	
WATER PLANT INVESTMENT FEES EXPENDITURES 471 - NISP											
8456-909	System Improvements	2,475,000	1,204,500	1,567,500	1,907,070	2,252,250	2,755,500	2,755,500	2,755,500	2,466,750	Northern Integrated Supply Project (NISP)
	<i>Capital Outlay Total</i>	2,475,000	1,204,500	1,567,500	1,907,070	2,252,250	2,755,500	2,755,500	2,755,500	2,466,750	
WATER PLANT INVEST FEE - NISP EXPENDITURES TOTAL		2,475,000	1,204,500	1,567,500	1,907,070	2,252,250	2,755,500	2,755,500	2,755,500	2,466,750	
BEGINNING PLANT INVESTMENT BALANCE NISP		(1,080,800)	(3,555,800)	(4,760,300)	(6,327,800)	(8,234,870)	(10,487,120)	(10,487,120)	(10,487,120)	(13,242,620)	
REVENUE		0	0	0	0	0	0	0	0	0	
AVAILABLE RESOURCES		(1,080,800)	(3,555,800)	(4,760,300)	(6,327,800)	(8,234,870)	(10,487,120)	(10,487,120)	(10,487,120)	(13,242,620)	

TOWN OF WINDSOR WATER FUND - 06

ACCT. NO.	ACCOUNT NAME	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACTUAL THROUGH JULY	2025 PROJECTED	2026 BUDGET	NOTES
EXPENDITURES		2,475,000	1,204,500	1,567,500	1,907,070	2,252,250	2,755,500	2,755,500	2,755,500	2,466,750	
ENDING PLANT INVESTMENT BALANCE NISP		(3,555,800)	(4,760,300)	(6,327,800)	(8,234,870)	(10,487,120)	(13,242,620)	(13,242,620)	(13,242,620)	(15,709,370)	
DEVELOPMENT RAW WATER REVENUE											
4001-000	Beginning Fund Balance	3,264,198	5,207,247	9,769,082	14,545,192	19,988,594	24,809,697	24,809,697	24,809,697	30,494,697	
4353-000	Development Raw Water	1,943,049	4,561,835	4,776,111	5,443,402	4,821,102	6,695,000	2,924,685	6,695,000	8,300,000	
DEVELOPMENT RAW WATER REVENUES TOTAL		1,943,049	4,561,835	4,776,111	5,443,402	4,821,102	6,695,000	2,924,685	6,695,000	8,300,000	
AVAILABLE RESOURCES		5,207,247	9,769,082	14,545,192	19,988,594	24,809,697	31,504,697	27,734,382	31,504,697	38,794,697	
DEVELOPMENT RAW WATER EXPENDITURES											
6244-000	Assessments	0	0	0	0	0	1,010,000	307,763	1,010,000	1,009,999	
	<i>Operating & Maintenance Total</i>	0	0	0	0	0	1,010,000	307,763	1,010,000	1,009,999	
7309-000	Transfer to Open Space Fund	0	0	0	0	0	0	0	0	0	
	<i>Interfund Loans & Transfers Total</i>	0	0	0	0	0	0	0	0	0	
8494-000	Non-Potable Water Shares	0	0	0	0	0	0	0	0	0	
	<i>Capital Outlay Total</i>	0	0	0	0	0	0	0	0	0	
DEVELOPMENT RAW WATER EXPENDITURES TOTAL		0	0	0	0	0	1,010,000	307,763	1,010,000	1,009,999	
BEGINNING RAW WATER BALANCE		3,264,198	5,207,247	9,769,082	14,545,192	19,988,594	24,809,697	24,809,697	24,809,697	30,494,697	
REVENUE		1,943,049	4,561,835	4,776,111	5,443,402	4,821,102	6,695,000	2,924,685	6,695,000	8,300,000	
AVAILABLE RESOURCES		5,207,247	9,769,082	14,545,192	19,988,594	24,809,697	31,504,697	27,734,382	31,504,697	38,794,697	
EXPENDITURES		0	0	0	0	0	1,010,000	307,763	1,010,000	1,009,999	
ENDING RAW WATER BALANCE		5,207,247	9,769,082	14,545,192	19,988,594	24,809,697	30,494,697	27,426,619	30,494,697	37,784,698	
NON-POTABLE WATER REVENUE											
4001-000	Beginning Fund Balance	(639,972)	(1,021,916)	(1,204,217)	(1,689,520)	(2,441,017)	(3,359,055)	(3,359,055)	(3,359,055)	(13,058,066)	
4357-484	Water Rental	98,968	87,920	157,123	115,561	197,789	120,201	42,837	120,201	156,824	Average of Prior 3 Years
4361-484	Gas Drilling Royalties	227,118	541,387	511,272	245,263	147,947	418,790	84,322	418,790	301,494	Average of Prior 3 Years
4368-328	Miscellaneous Income/BROE farm	0	5,000	0	0	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	116,590	199,869	199,869	50% Payment on Kern Reservoir Debt
NON-POTABLE WATER REVENUES TOTAL		525,954	834,176	868,264	560,693	545,605	738,860	243,750	738,860	658,188	

TOWN OF WINDSOR WATER FUND - 06

ACCT. NO.	ACCOUNT NAME	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACTUAL THROUGH JULY	2025 PROJECTED	2026 BUDGET	NOTES
AVAILABLE RESOURCES		(114,018)	(187,740)	(335,953)	(1,128,827)	(1,895,412)	(2,620,195)	(3,115,305)	(2,620,195)	(12,399,878)	
NON-POTABLE WATER EXPENDITURES - 484											
6240-000	Equipment Repairs	0	945	0	510	188,704	65,000	7,574	65,000	100,000	
6240-605	Equipment Repairs/Kern	1,631	6,646	152	6,268	2,782	50,000	0	50,000	50,000	
6244-000	Assessments	200	570	3,193	3,364	3,514	0	1,445	3,000	15,000	
6246-000	Liability Insurance	5,104	9,664	10,383	11,495	11,955	9,654	11,759	9,654	10,619	
6253-000	Contract Services	16,650	65,091	106,092	90,735	149,103	137,000	13,906	137,000	130,000	
6253-485	Contract Services / Kyger	23,079	55,062	40,935	13,299	47,041	65,000	30,678	65,000	65,000	
6253-605	Contract Services / Kern	82,972	45,353	138,615	81,466	71,155	137,000	53,101	137,000	100,000	
6260-000	Utilities	7,151	7,405	89,229	5,632	6,565	13,000	2,157	13,000	13,000	
6260-605	Utilities / Kern	345	899	766	859	405	1,000	192	1,000	1,000	
6267-485	Study Review/Consultant-Kyger	19,635	28,240	4,780	0	0	50,000	0	50,000	50,000	
	<i>Operating & Maintenance Total</i>	<i>156,767</i>	<i>219,875</i>	<i>394,146</i>	<i>213,628</i>	<i>481,224</i>	<i>527,654</i>	<i>120,812</i>	<i>530,654</i>	<i>534,619</i>	
7306-000	Transfer to General Fund	36,350	36,350	15,000	15,000	15,000	15,000	8,750	15,000	15,000	
7306-605	Transfer to General Fund / Kern	10,000	10,000	2,500	10,000	10,000	10,000	5,833	10,000	10,000	
7309-000	Transfer to Open Space Fund	0	0	0	0	0	0	8,429,000	8,439,000	0	
7321-000	Bond Interest Expense/Kern Reservoir	84,625	68,174	57,318	45,890	34,473	27,994	17,748	27,994	15,558	Year 9 of 10
7321-485	Bond Interest Expense/Kyger Reservoir	115,314	110,277	105,102	99,784	94,320	88,706	88,706	88,706	82,937	Year 9 of 20
7350-000	Bond Principal Expense/Kern Reservoir	315,113	325,901	336,803	348,070	359,592	371,744	215,433	371,744	384,180	Year 9 of 10
7350-485	Bond Principal Expense/Kyger Reservoir	183,164	188,201	193,376	198,694	204,158	209,773	209,773	209,773	215,541	Year 9 of 20
	<i>Loans & Transfers Total</i>	<i>744,567</i>	<i>738,903</i>	<i>710,099</i>	<i>717,439</i>	<i>717,544</i>	<i>723,217</i>	<i>8,975,242</i>	<i>9,162,217</i>	<i>723,216</i>	
8440-000	Machinery/Equipment	0	0	11,924	135,243	0	320,000	0	320,000	0	
8456-000	Systems Improvements	6,565	0	0	0	261,285	50,000	47,368	50,000	0	
8456-485	System Improve / Kyger	0	0	0	69,347	0	375,000	540,000	375,000	0	
8456-605	System Improve / Kern	0	57,700	237,398	176,534	3,590	0	0	0	350,000	Kern Ditch Culvert Extension
8494-000	Non-Potable Water Shares	0	0	0	0	0	0	0	0	0	
8494-485	Non-Potable Water Shares / Kyger	0	0	0	0	0	0	0	0	0	
	<i>Capital Outlay Total</i>	<i>6,565</i>	<i>57,700</i>	<i>249,322</i>	<i>381,124</i>	<i>264,875</i>	<i>745,000</i>	<i>587,368</i>	<i>745,000</i>	<i>350,000</i>	
NON-POTABLE WATER EXPENDITURES TOTAL		907,898	1,016,478	1,353,567	1,312,190	1,463,643	1,995,871	9,683,422	10,437,871	1,607,835	
BEGINNING NON-POTABLE WATER BALANCE		(639,972)	(1,021,916)	(1,204,217)	(1,689,520)	(2,441,017)	(3,359,055)	(3,359,055)	(3,359,055)	(13,058,066)	
REVENUE		525,954	834,176	868,264	560,693	545,605	738,860	243,750	738,860	658,188	
AVAILABLE RESOURCES		(114,018)	(187,740)	(335,953)	(1,128,827)	(1,895,412)	(2,620,195)	(3,115,305)	(2,620,195)	(12,399,878)	

TOWN OF WINDSOR WATER FUND - 06

ACCT. NO.	ACCOUNT NAME	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACTUAL THROUGH JULY	2025 PROJECTED	2026 BUDGET	NOTES
	EXPENDITURES	907,898	1,016,478	1,353,567	1,312,190	1,463,643	1,995,871	9,683,422	10,437,871	1,607,835	
	ENDING NON-POTABLE WATER BALANCE	(1,021,916)	(1,204,217)	(1,689,520)	(2,441,017)	(3,359,055)	(4,616,066)	(12,798,728)	(13,058,066)	(14,007,713)	
WATER FUND SUMMARY											
	Beginning Cash Balances	26,992,152	29,852,802	36,068,653	44,716,204	37,734,896	43,591,747	43,591,747	43,591,747	36,914,885	
	Total Revenues	15,415,698	17,905,339	21,342,089	18,012,044	27,431,773	19,079,834	11,291,752	19,755,888	23,542,674	
	Total Expenditures	12,555,048	11,689,487	12,694,538	24,993,352	21,574,922	17,779,710	17,597,634	26,432,749	27,423,141	
	Ending Cash Balances	29,852,802	36,068,653	44,716,204	37,734,896	43,591,747	44,891,870	37,285,865	36,914,885	33,034,418	
WATER FUND EXPENDITURES BY CATEGORY											
	Personnel	353,449	399,860	620,337	643,996	717,394	940,380	476,126	940,380	1,078,379	
	Operation & Maintenance	4,221,430	4,355,763	5,176,756	5,170,526	6,351,326	8,471,848	3,137,122	8,474,848	8,780,137	
	Debt Service & Transfers	1,684,482	1,700,603	1,818,355	1,650,835	1,638,662	2,180,953	9,825,588	10,619,953	2,172,236	
	Capital Outlay	6,295,687	5,233,261	5,079,090	17,527,994	12,867,541	6,186,529	4,158,798	6,397,568	15,392,389	

TOWN OF WINDSOR SEWER FUND - 07

ACCT. NO.	ACCOUNT NAME	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACTUAL THROUGH JULY	2025 PROJECTED	2026 BUDGET	NOTES
SEWER FUND OPERATING & MAINTENANCE REVENUE - 07											
SEWER OPERATING & MAINTENANCE											
4001-000	Beginning Fund Balance	2,346,173	1,888,373	2,780,938	3,250,321	4,946,747	6,411,930	6,411,930	6,411,930	7,620,103	
4351-000	Utility Sales	2,590,422	3,029,525	3,492,126	3,990,043	4,502,106	5,253,600	3,098,977	5,253,600	5,462,186	2-Year Average (2023-2024) Annual Payment per Customer, Growth Projections, & 20% Estimated Rate Increase
4334-390	Grants	8,193	0	0	0	0	0	0	0	0	
4361-000	Gas & Oil Drilling Royalties	0	0	139	0	0	0	0	0	0	
4364-000	Interest Income	27,524	3,363	59,549	623,172	85,000	0	39,094	0	0	
4368-000	Miscellaneous Revenue	0	0	1,200	0	480	0	0	0	0	
SEWER FUND O&M TOTAL REVENUE		2,626,139	3,032,888	3,553,014	4,613,215	4,587,586	5,253,600	3,138,071	5,253,600	5,462,186	
AVAILABLE RESOURCES		4,972,313	4,921,261	6,333,952	7,863,536	9,534,333	11,665,530	9,550,001	11,665,530	13,082,289	
SEWER FUND OPERATING & MAINTENANCE EXPENDITURES - 07											
SEWER SYSTEM - 481											
5111-000	Wages / Full Time	140,186	127,060	51,660	203,159	196,400	307,281	153,714	307,281	323,813	Public Works Supervisor (.5), Wastewater Collections Certified Operator, Utility Technician (3), Utilities Superintendent (.5)
5114-000	Merit Pay	0	0	0	0	0	0	0	0	0	
5121-000	Wages / Over Time	3,493	4,212	3,279	6,645	6,702	9,582	0	9,582	9,582	
5122-000	On Call Time	5,834	3,625	2,132	6,053	6,565	14,250	2,638	14,250	14,250	
5126-000	Short Term Disability	285	256	27	49	268	0	235	400	0	
5127-000	Long Term Disability	610	569	282	627	948	1,429	705	1,429	1,506	
5128-000	Vision Insurance	332	320	126	268	334	681	134	681	534	
5130-000	FICA-Med	1,950	1,864	1,086	2,629	3,213	4,456	2,294	4,456	4,695	
5131-000	FICA	8,336	7,970	9,340	11,242	13,739	19,051	9,809	19,051	20,076	
5132-000	Medical Insurance	32,981	30,680	17,477	34,953	47,519	101,344	27,786	50,000	81,659	
5133-000	Employee Retirement	7,881	7,538	3,704	8,985	11,946	18,437	8,761	18,437	19,429	
5134-000	Unemployment Insurance	425	390	174	363	131	615	240	615	648	
5135-000	Workers Compensation Insurance	311	4,486	2,856	3,464	4,038	4,609	3,053	4,609	4,857	
5136-000	Dental Insurance	2,364	2,290	1,121	2,253	2,774	5,486	1,354	5,486	4,309	
5137-000	Staff Development	652	2,702	1,093	17,565	16,706	22,830	4,610	22,830	12,655	Catagraph, CDL, NAASCO Cert, CIRSA required
5138-000	Life Insurance	333	311	154	337	524	774	373	774	816	
5141-000	Uniform/Clothing Allowance	165	524	780	898	1,498	1,400	483	1,400	1,400	
5144-000	Employee Assistance Administration	111	0	0	0	0	0	0	0	0	
	<i>Personal Services Total</i>	<i>206,249</i>	<i>194,797</i>	<i>95,291</i>	<i>299,489</i>	<i>313,305</i>	<i>512,225</i>	<i>216,190</i>	<i>461,281</i>	<i>500,229</i>	
6210-000	Office Supplies	179	103	545	578	113	600	112	600	500	
6213-000	Public Relations	213	102	0	192	0	2,000	0	2,000	2,000	
6216-000	Reference Books/Materials	0	0	354	140	0	1,000	0	1,000	1,000	

TOWN OF WINDSOR SEWER FUND - 07

ACCT. NO.	ACCOUNT NAME	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACTUAL THROUGH JULY	2025 PROJECTED	2026 BUDGET	NOTES
6217-000	Dues/Fees/Subscriptions	25	0	0	0	0	0	0	0	0	
6218-000	Small Equipment Items	11,874	6,089	12,116	24,638	9,810	15,835	2,731	15,835	9,135	Specialty tools, jet nozzle, confined space entry tripod
6237-000	Lines Repair/Maintenance.	27,435	31,987	(113,000)	36,367	75,958	58,300	62,816	75,000	84,300	Emergency line repair, asphalt repair
6245-000	Travel/Mileage	0	464	0	7,453	539	0	0	0	1,800	
6246-000	Liability Insurance	24,960	8,015	8,825	0	19,223	15,236	15,114	15,236	16,760	
6249-000	Leases/Rentals	0	0	0	0	0	500	0	500	500	
6253-000	Contract Services	14,854	21,448	25,413	88,337	36,827	65,000	15,796	65,000	65,000	Contract jetting and camera, grease inspection
6260-000	Utilities	10,244	10,619	9,041	21,161	16,930	11,500	4,763	11,500	15,000	
6261-000	Telephone Services	4,865	4,819	3,797	3,596	4,954	3,960	167	3,960	3,960	
6263-000	Postage	13,745	11,408	163	372	502	15,000	447	15,000	15,000	
6264-000	Printing/Binding	7,736	13,741	22,214	17,880	18,191	20,000	7,673	20,000	20,000	
6267-000	Study Review/Consultant	1,550	0	11,967	10,897	2,478	0	0	0	0	
6271-000	Lift Station Repair/Rehab	2,373	5,808	9,877	14,172	17,073	5,800	0	5,800	20,800	Misc. repairs and maintenance (5 lift stations), replace drive #8
6289-000	Credit Card Processing Fees	32,967	39,198	47,617	18,173	18,530	25,000	11,153	25,000	25,000	
	<i>Operating & Maintenance Total</i>	<i>153,019</i>	<i>153,802</i>	<i>38,928</i>	<i>243,957</i>	<i>221,127</i>	<i>239,731</i>	<i>120,771</i>	<i>256,431</i>	<i>280,755</i>	
7010-000	Fleet Transfer	24,069	58,857	45,120	45,778	50,059	13,040	7,607	13,040	11,209	
7011-000	Information Tech Transfer	0	0	0	30,980	0	65,476	38,194	65,476	71,059	
7012-000	Facilities Services Transfer	0	0	0	0	0	0	0	0	23,208	
7302-000	Administration Exp Transfer/Gen Fund	496,915	496,915	396,242	334,799	346,145	557,923	325,455	557,923	514,515	
7810-000	Fleet Capital Contribution	45,000	0	0	0	0	375,000	218,750	375,000	0	
7811-000	IT Capital Contribution	15,833	8,454	32,848	0	87,587	0	0	0	0	
	<i>Interfund Loans & Transfers Total</i>	<i>581,817</i>	<i>564,226</i>	<i>474,210</i>	<i>411,557</i>	<i>483,791</i>	<i>1,011,439</i>	<i>590,006</i>	<i>1,011,439</i>	<i>619,991</i>	
8420-910	Building/PW Maint Facility	0	0	0	0	0	0	0	0	0	
8440-000	Machinery & Equipment	0	0	0	0	0	0	0	0	0	
8453-000	Transmission Mains / N. Extension	117,366	0	253,612	111,571	0	0	0	0	0	
8456-000	System Improvements	0	0	37,959	46,260	0	50,000	38,875	38,875	704,000	Manhole Rehab (\$69,000), Central Sewer System Upgrades (\$535,000), East Sewer Interceptor - 257 North Extension WCR 72 to WCR 74 (\$100,000)
8457-000	Replacement Lines	121,024	118,273	759,030	159,385	260,897	225,000	160,824	160,824	1,200,000	Back Lot Parking Lot - East Lot (4th St. to 5th St.) - Sewerline Replacement (\$1,100,000), Sewerline Rehab (\$100,000),
	<i>Capital Outlay Total</i>	<i>238,389</i>	<i>118,273</i>	<i>1,050,601</i>	<i>317,216</i>	<i>260,897</i>	<i>275,000</i>	<i>199,699</i>	<i>199,699</i>	<i>1,904,000</i>	
SEWER SYSTEM O&M EXPENDITURES TOTAL		1,179,474	1,031,098	1,659,030	1,272,219	1,279,120	2,038,395	1,126,666	1,928,850	3,304,975	
WASTEWATER TREATMENT PLANT - 482											
5111-000	Wages / Full Time	197,333	228,373	232,377	285,894	324,198	441,563	207,042	441,563	369,070	Wastewater Treatment Plant Superintendent, Wastewater Treatment Plant Operator , Wastewater Treatment Plant Operator C, Wastewater Treatment Plant Operator D
5113-000	Wages / Seasonal	0	0	0	0	0	0	0	0	0	
5121-000	Wages / Over Time	3,199	3,292	4,147	9,250	12,964	14,028	7,832	14,028	14,028	
5122-000	On Call Time	10,257	11,732	11,716	11,597	12,385	11,700	6,000	11,700	11,700	
5126-000	Short Term Disability	71	106	113	127	135	0	87	150	0	

TOWN OF WINDSOR SEWER FUND - 07

ACCT. NO.	ACCOUNT NAME	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACTUAL THROUGH JULY	2025 PROJECTED	2026 BUDGET	NOTES
5127-000	Long Term Disability	864	932	1,015	1,243	1,471	1,611	935	1,611	1,716	
5128-000	Vision Insurance	264	301	270	216	262	270	166	270	480	
5130-000	FICA-Med	3,006	3,408	3,502	4,230	5,074	5,024	3,151	5,024	5,352	
5131-000	FICA	12,854	14,572	14,973	18,087	21,696	21,480	13,472	21,480	22,882	
5132-000	Medical Insurance	33,341	29,829	29,804	29,787	41,830	52,004	36,956	65,000	67,294	
5133-000	Employee Retirement	11,721	13,180	13,618	16,240	19,288	20,787	12,367	20,787	22,144	
5134-000	Unemployment Insurance	634	707	483	584	182	693	223	693	738	
5135-000	Workers Compensation Insurance	8,642	2,575	2,712	3,321	4,499	5,197	3,458	5,197	5,536	
5136-000	Dental Insurance	1,994	2,300	2,299	1,846	2,239	2,311	1,719	2,311	3,305	
5137-000	Staff Development	747	2,305	2,813	1,785	1,824	10,175	4,673	10,175	13,345	
5138-000	Life Insurance	470	507	552	657	673	873	423	873	930	
5141-000	Uniform/Clothing Allowance	1,026	568	1,197	1,044	655	1,600	80	1,600	1,600	
5144-000	Employee Assistance Administration	101	0	0	0	0	0	0	0	0	
	<i>Personal Services Total</i>	<i>286,524</i>	<i>314,688</i>	<i>321,590</i>	<i>385,907</i>	<i>449,375</i>	<i>589,315</i>	<i>298,583</i>	<i>602,461</i>	<i>540,120</i>	
6210-000	Office Supplies	213	226	341	201	2,007	750	29	750	1,000	
6217-000	Dues/Fees/Subscriptions	15,067	13,943	13,908	12,750	16,163	18,650	5,917	18,650	19,015	SCADA Software, NPDES permit, NFRWQPA dues
6217-370	State & Regulatory Fees	0	0	0	0	0	0	11,234	11,234	0	
6218-000	Small Equipment Items	9,295	4,424	16,481	21,220	20,308	28,000	1,284	28,000	26,000	Lab EQ for additional test at biosolids facility
6219-000	Special Equipment	5,157	2,418	1,069	0	0	0	0	0	0	
6222-000	Chemicals	95,775	105,909	147,023	236,203	289,228	304,500	163,020	304,500	304,500	Bulk alluminum sulfate, polymer for dewatering
6224-000	Trash Services	1,405	1,798	2,505	2,788	3,750	3,200	1,496	3,200	3,200	
6232-000	Building Repairs/Maintenance.	2,431	9,953	16,110	2,672	2,961	8,500	1,727	8,500	8,500	
6233-000	Sewer Plant Repair/Maintenance.	401,354	179,499	406,328	392,961	346,858	160,000	117,079	160,000	0	
6240-000	Equipment Repairs	63,236	66,292	35,842	58,390	114,042	100,500	139,335	150,000	100,500	EQ repairs and emergency contract work
6245-000	Travel /Mileage	17,061	49,800	54,833	58,391	0	0	488	500	0	
6246-000	Liability Insurance	17,061	49,800	54,833	58,391	77,803	145,492	144,329	145,492	160,041	
6249-000	Leases/Rentals	750	0	1,705	29,735	14,150	2,500	0	2,500	2,500	
6253-000	Contract Services	1,520	1,274	0	8,450	529	56,350	750	56,350	265,500	WWTP consulting (\$55,500), Biosolids Removal (\$210,000)
6260-000	Utilities	239,491	266,106	267,043	307,066	367,856	500,000	216,901	500,000	500,000	
6261-000	Telephone Services	5,651	5,833	5,532	3,694	4,311	4,000	2,644	4,000	4,000	
6267-000	Study Review/Consultant	35,044	27,877	1,529	0	0	15,000	0	15,000	15,000	Stantac rate study
6272-000	Lab Tests	20,328	15,543	27,245	26,045	38,119	37,525	10,329	37,525	38,525	NPDES and analysis for biosolids removal requirements, Poudre River Monitoring Agreement
	<i>Operating & Maintenance Total</i>	<i>913,777</i>	<i>750,894</i>	<i>1,052,329</i>	<i>1,218,957</i>	<i>1,298,085</i>	<i>1,384,967</i>	<i>816,563</i>	<i>1,446,201</i>	<i>1,448,281</i>	
7010-000	Fleet Transfer	32,934	43,642	50,682	39,706	52,898	16,142	9,416	16,142	13,876	
7011-000	Information Tech Transfer	16,041	0	0	0	42,926	51,773	30,201	51,773	64,897	
7810-000	Fleet Capital Contribution	0	0	0	0	0	0	0	0	0	
	<i>Interfund Loans & Transfers Total</i>	<i>48,975</i>	<i>43,642</i>	<i>50,682</i>	<i>39,706</i>	<i>95,824</i>	<i>67,915</i>	<i>39,617</i>	<i>67,915</i>	<i>78,773</i>	
8433-000	Sewer Plant	220,408	0	0	0	0	0	0	0	0	

TOWN OF WINDSOR SEWER FUND - 07

ACCT. NO.	ACCOUNT NAME	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACTUAL THROUGH JULY	2025 PROJECTED	2026 BUDGET	NOTES
8440-000	Machinery & Equipment	434,780	0	0	0	0	0	0	0	0	
	<i>Capital Outlay Total</i>	<i>655,189</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	
DISPOSAL PLANT O&M EXPENDITURES TOTAL		1,904,466	1,109,225	1,424,601	1,644,570	1,843,284	2,042,197	1,154,763	2,116,577	2,067,174	
SEWER FUND O&M EXPENDITURES TOTAL		3,083,940	2,140,323	3,083,631	2,916,788	3,122,404	4,080,592	2,281,428	4,045,427	5,372,149	
BEGINNING SEWER FUND O&M BALANCE		2,346,173	1,888,373	2,780,938	3,250,321	4,946,747	6,411,930	6,411,930	6,411,930	7,620,103	
REVENUES		2,626,139	3,032,888	3,553,014	4,613,215	4,587,586	5,253,600	3,138,071	5,253,600	5,462,186	
AVAILABLE RESOURCES		4,972,313	4,921,261	6,333,952	7,863,536	9,534,333	11,665,530	9,550,001	11,665,530	13,082,289	
EXPENDITURES		3,083,940	2,140,323	3,083,631	2,916,788	3,122,404	4,080,592	2,281,428	4,045,427	5,372,149	
ENDING SEWER FUND O&M BALANCE		1,888,373	2,780,938	3,250,321	4,946,747	6,411,930	7,584,938	7,268,573	7,620,103	7,710,140	
SEWER PLANT INVESTMENT FEES REVENUES - 07										PLANT INVESTMENT FEES	
4001-000	Beginning Fund Balance	14,871,981	16,146,964	17,394,393	27,530,815	17,657,656	17,883,098	17,883,098	17,883,098	1,839,652	
4334-000	Bond Proceeds	0	0	18,000,000	0	0	100,000,000	0	0	?	
4352-000	Plant Investment Fees	2,420,577	3,613,905	3,119,846	2,455,129	2,900,357	2,891,813	1,505,110	2,891,813	2,795,295	Based on 2026 SFRE Permit Projections (375) x 3 Year (2022-2024) Average Total Collections (379 Avg. Permits/\$12,373.96 per Adjusted SFRE Permit)
4364-000	PI Interest Income	0	0	227,031	623,172	464,158	508,173	234,615	508,173	170,384	Based on 2.3% of 2024 Ending Fund Balance - Less CIP in 2025
4367-000	Contributions- Developers	2,430,983	2,139,535	3,410,884	1,672,113	10,150,957	0	0	0	0	
SEWER INVESTMENT FEE REVENUE TOTAL		4,851,560	5,753,440	24,757,761	4,750,414	13,515,472	103,399,985	1,739,725	3,399,985	2,965,679	
AVAILABLE RESOURCES		19,723,541	21,900,404	42,152,154	32,281,229	31,173,128	121,283,084	19,622,823	21,283,084	4,805,330	
PLANT INVESTMENT FEES EXPENDITURES - 07											
7321-000	Bond Interest Expense	0	0	0	900,298	914,664	5,695,450	745,450	745,450	730,950	Year 4 of 30
7350-000	Bond Principal Expense	0	0	0	255,000	275,000	290,000	20,119	290,000	305,000	Year 4 of 30
7324-000	Interest Expense/Revolving Loan	34,436	28,693	25,097	25,197	24,697	20,119	0	20,119	16,678	Year 14 of 15
7354-000	Principal Expense/Revolving Loan	196,268	196,268	196,267	202,215	202,515	202,215	492,215	202,215	205,841	Year 14 of 15
	<i>Interfund Loans & Transfers Total</i>	<i>230,703</i>	<i>224,961</i>	<i>221,364</i>	<i>1,382,710</i>	<i>1,416,876</i>	<i>6,207,784</i>	<i>1,257,784</i>	<i>1,257,784</i>	<i>1,258,469</i>	
8433-000	Sewer Plant Improvements (482)	0	1,881,515	10,989,091	7,258,474	1,101,390	17,550,000	6,751,032	12,550,000	37,620,000	Wastewater Treatment Plant - Liquid Expansion Project (\$33,030,000), Wastewater Treatment Plant - Headworks Improvement Project (\$4,590,000)
8453-701	Transmission Mains (481)	2,430,983	2,139,535	3,410,884	1,675,638	10,186,466	0	0	0	0	
8452-000	Oversize Lines (481)	914,891	260,000	0	909,736	248,936	629,479	0	629,479	0	
8456-000	System Improvements (481)	0	0	0	651,575	336,362	4,002,156	202,995	4,002,156	0	
8457-000	Replacement Lines	0	0	0	2,745,440	0	1,004,013	916,258	1,004,013	0	
	<i>Capital Outlay Total</i>	<i>3,345,874</i>	<i>4,281,050</i>	<i>14,399,975</i>	<i>13,240,863</i>	<i>11,873,154</i>	<i>23,185,648</i>	<i>7,870,285</i>	<i>18,185,648</i>	<i>37,620,000</i>	
SEWER INVESTMENT FEE EXPENDITURES TOTAL		3,576,577	4,506,011	14,621,339	14,623,573	13,290,030	29,393,432	9,128,069	19,443,432	38,878,469	

TOWN OF WINDSOR SEWER FUND - 07

ACCT. NO.	ACCOUNT NAME	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACTUAL THROUGH JULY	2025 PROJECTED	2026 BUDGET	NOTES
	BEGINNING PLANT INVESTMENT FEE BALANCE	14,871,981	16,146,964	17,394,393	27,530,815	17,657,656	17,883,098	17,883,098	17,883,098	1,839,652	
	REVENUE	4,851,560	5,753,440	24,757,761	4,750,414	13,515,472	103,399,985	1,739,725	3,399,985	2,965,679	
	AVAILABLE RESOURCES	19,723,541	21,900,404	42,152,154	32,281,229	31,173,128	121,283,084	19,622,823	21,283,084	4,805,330	
	EXPENDITURES	3,576,577	4,506,011	14,621,339	14,623,573	13,290,030	29,393,432	9,128,069	19,443,432	38,878,469	
	ENDING PLANT INVESTMENT FEE BALANCE	16,146,964	17,394,393	27,530,815	17,657,656	17,883,098	91,889,652	10,494,754	1,839,652	(34,073,139)	
	SUMMARY										
	Beginning Cash Balance	17,218,154	18,035,337	20,175,331	30,781,136	22,604,404	24,295,028	24,295,028	24,295,028	9,459,755	
	Total Revenue	7,477,699	8,786,328	28,310,775	9,363,629	18,103,058	108,653,585	4,877,796	8,653,585	8,427,865	
	Total Expenditures	6,660,517	6,646,334	17,704,970	17,540,362	16,412,433	33,474,024	11,409,497	23,488,859	44,250,618	
	Ending Cash Balance	18,035,337	20,175,331	30,781,136	22,604,404	24,295,028	99,474,589	17,763,327	9,459,755	(26,362,998)	
	SEWER FUND EXPENDITURES BY CATEGORY										
	Personnel	492,773	509,486	416,881	685,396	762,680	1,101,540	514,773	1,063,742	1,040,349	
	Operation & Maintenance	1,066,797	904,696	1,091,257	1,462,913	1,519,212	1,624,698	937,333	1,702,632	1,729,036	
	Debt Service & Transfers	861,495	832,829	746,256	1,833,973	1,996,491	7,287,138	1,887,407	2,337,138	1,957,233	

TOWN OF WINDSOR STORM DRAINAGE FUND - 08

ACCT. NO.	ACCOUNT NAME	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACTUAL THROUGH JULY	2025 PROJECTED	2026 BUDGET	NOTES
STORM DRAINAGE O&M REVENUE - 08											
STORM DRAINAGE OPERATING & MAINTENANCE											
4001-000	Beginning Fund Balance	1,130,381	1,390,972	1,695,133	1,732,239	1,718,494	1,748,440	1,748,440	1,748,440	1,774,745	
4349-000	Stormwater Service	299,619	325,227	344,919	324,161	426,627	487,018	260,667	487,018	524,784	Based on Account Projections (15,080) times \$2.94 projected monthly base fee
4356-000	Basin User Fee - O&M	170,806	182,445	196,020	204,234	242,877	217,814	172,525	217,814	265,853	Based on Average (2022-2024) Annual Payment per Customer, Growth Projections, & Estimated Rate Increase
4361-000	Mosquito Control Service	138,362	152,714	166,463	173,376	182,018	164,196	106,153	180,000	185,000	
4368-000	Miscellaneous Income	0	0	0	0	0	0	0	0	0	
STORM DRAIN O&M TOTAL REVENUE		608,788	660,386	707,402	701,771	851,522	869,028	539,345	884,832	975,637	
RESOURCES AVAILABLE		1,739,168	2,051,358	2,402,535	2,434,010	2,570,016	2,617,468	2,287,785	2,633,272	2,750,382	
STORM DRAINAGE O&M EXPENDITURES - 08											
STORM DRAIN SYSTEM - 483											
5111-000	Wages / Full Time	72,094	82,655	162,278	168,317	224,513	241,401	124,910	241,401	241,974	Stormwater & Projects Supervisor, Stormwater Coordinator, Storm Drainage Inspector
5112-000	Wages / Part Time	0	0	0	0	0	0	0	0	0	
5113-000	Wages / Seasonal	0	0	0	0	0	0	0	0	0	
5114-000	Merit Pay	0	0	0	0	0	0	0	0	0	
5121-000	Wages / Over Time	0	0	0	0	811	1,000	195	1,000	2,000	
5122-000	On Call Time	0	0	812	1,050	1,005	3,200	0	3,200	3,200	
5126-000	Short Term Disability	303	365	613	702	918	0	467	900	0	
5127-000	Long Term Disability	323	323	655	761	1,039	1,123	496	1,123	1,125	
5128-000	Vision Insurance	77	77	148	168	222	294	92	294	399	
5130-000	FICA-Med	1,004	1,040	2,157	2,308	3,160	3,500	1,759	3,500	3,509	
5131-000	FICA	4,294	4,448	9,222	9,871	13,511	14,967	7,520	14,967	15,002	
5132-000	Medical Insurance	7,429	7,502	19,015	21,259	32,492	40,111	18,630	35,000	50,176	
5133-000	Employee Retirement	4,298	4,472	9,315	9,874	13,540	14,484	7,138	14,484	14,518	
5134-000	Unemployment Insurance	215	217	296	319	131	483	190	483	461	
5135-000	Workers Compensation Insurance	4,814	713	1,215	2,298	3,302	3,621	2,410	3,621	3,630	
5136-000	Dental Insurance	464	464	1,405	1,594	2,062	2,063	1,037	2,063	2,824	
5137-000	Staff Development	52	1,860	2,753	2,832	2,108	5,845	552	5,845	6,545	National stormwater, TMDL, LTAP
5138-000	Life Insurance	176	176	357	411	550	608	235	608	610	

TOWN OF WINDSOR STORM DRAINAGE FUND - 08

ACCT. NO.	ACCOUNT NAME	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACTUAL THROUGH JULY	2025 PROJECTED	2026 BUDGET	NOTES
5141-000	Clothing Allowance	0	393	779	905	496	1,200	591	1,200	1,200	
5144-000	Employee Assistance Administration	37	0	0	0	0	0	0	0	0	
	<i>Personal Services Total</i>	<i>95,582</i>	<i>104,706</i>	<i>211,020</i>	<i>222,669</i>	<i>299,860</i>	<i>333,900</i>	<i>166,221</i>	<i>329,689</i>	<i>347,173</i>	
6210-000	Office Supplies	0	478	158	204	388	500	461	500	1,200	
6213-000	Public Relations	0	1,641	1,059	2,231	507	3,500	677	3,500	3,500	Required Stormwater Outreach Per MS4 Regulations
6217-000	Dues/Fees/Subscriptions	1,886	2,065	1,766	1,958	5,066	3,170	1,588	3,170	3,170	
6218-000	Small Equipment Items	2,497	5,631	7,843	10,528	10,333	9,800	2,666	9,800	10,000	Spill Response and containment, misc. tools
6237-000	Lines Maintenance	28,516	28,325	61,005	65,305	68,991	103,000	44,494	103,000	123,000	Stormwater line jetting, asphalt & concrete patch work
6240-000	Equipment Repairs	0	0	0	0	0	0	0	0	0	
6246-000	Liability Insurance	19,126	985	1,084	1,730	2,193	1,735	1,721	1,735	1,909	
6253-000	Contract Service	9,145	33,425	17,466	37,602	53,915	27,400	12,764	27,400	27,400	TMDL, Water quality projects (Islands, LG sonic)
6253-810	Contract Service - Mosquito Control	97,096	99,038	103,409	106,511	91,422	112,998	57,580	112,998	116,387	
6261-000	Telephone Services	0	0	385	0	0	0	0	0	0	
6263-000	Postage	13,683	11,369	108	74	97	12,526	99	12,526	12,526	
6264-000	Printing/Binding	7,736	13,741	22,214	17,880	18,371	17,980	7,673	17,980	17,980	
6267-000	Study/Review/Analysis/Consulting	0	0	11,967	10,897	0	15,000	8,350	15,000	15,000	Stantac rate study
6289-000	Credit Card Processing Fees	10,989	13,066	15,872	6,058	6,176	8,500	3,718	8,500	8,500	
	<i>Operating & Maintenance Total</i>	<i>190,673</i>	<i>209,765</i>	<i>244,336</i>	<i>260,976</i>	<i>257,458</i>	<i>316,109</i>	<i>141,790</i>	<i>316,109</i>	<i>340,572</i>	
7010-000	Fleet Transfer	61,941	41,755	40,713	22,339	49,017	17,597	10,265	17,597	15,126	
7011-000	Information Tech Transfer	0	0	16,291	10,500	29,096	53,566	31,247	53,566	64,050	
7012-000	Facilities Services Transfer	0	0	0	0	0	0	0	0	16,158	
7302-000	Administration Exp Transfer/Gen Fund	0	0	157,935	199,033	186,144	141,566	82,580	141,566	132,188	
	<i>Interfund Loans & Transfers Total</i>	<i>61,941</i>	<i>41,755</i>	<i>214,939</i>	<i>231,872</i>	<i>264,257</i>	<i>212,729</i>	<i>124,092</i>	<i>212,729</i>	<i>227,522</i>	
8440-000	Machinery/Equipment	0	0	0	0	0	0	0	0	0	
8458-000	Drainage Improvements	0	0	0	0	0	0	0	0	0	
	<i>Capital Outlay Total</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	
STORM DRAINAGE O&M EXPENDITURES TOTAL		348,196	356,225	670,296	715,516	821,576	862,738	432,103	858,527	915,266	
BEG STORM DRAINAGE O&M FUND BALANCE		1,130,381	1,390,972	1,695,133	1,732,239	1,718,494	1,748,440	1,748,440	1,748,440	1,774,745	
REVENUE		608,788	660,386	707,402	701,771	851,522	869,028	539,345	884,832	975,637	
AVAILABLE RESOURCES		1,739,168	2,051,358	2,402,535	2,434,010	2,570,016	2,617,468	2,287,785	2,633,272	2,750,382	
EXPENDITURES		348,196	356,225	670,296	715,516	821,576	862,738	432,103	858,527	915,266	

TOWN OF WINDSOR STORM DRAINAGE FUND - 08

ACCT. NO.	ACCOUNT NAME	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACTUAL THROUGH JULY	2025 PROJECTED	2026 BUDGET	NOTES
ENDING STORM DRAINAGE O&M FUND BALANCE		1,390,972	1,695,133	1,732,239	1,718,494	1,748,440	1,754,730	1,855,682	1,774,745	1,835,116	
STORM DRAIN INVESTMENT FEES REVENUE											
										PLANT INVESTMENT FEES	
4001-000	Beginning Fund Balance	3,655,345	2,712,769	4,333,564	4,667,420	6,403,104	3,779,431	3,779,431	3,779,431	3,899,525	
4326-825	Permit Fee/GESCP	33,466	21,190	24,849	24,450	10,748	23,496	3,400	23,496	20,015	
4327-825	Reinspection Fee/GESCP	0	250	4,000	0	950	0	250	250	500	
4352-000	New Growth Basin Impact Fees	805,174	961,068	1,174,882	536,688	530,589	673,289	238,416	673,289	739,498	Based on 2026 SFRE Permit Projections (375) x 3 Year (2022-2024) Average Total Collections (379 Avg. Permits/\$1,971.99 per SFRE Permit)
4364-000	Interest Income	3,712	492	8,107	180,983	133,859	186,797	10,600	186,797	127,141	Based on 2.3% of 2024 Ending Fund Balance
4356-000	Basin User Fee - Future Development (78.261%)	614,907	656,806	694,979	736,935	902,772	809,611	611,681	809,611	957,078	Based on Average (2022-2024) Annual Payment per Customer, Growth Projections, & Estimated Rate Increase
4376-000	Transfer from General Fund	0	0	0	1,157,000	0	0	0.0%	0	0	
4370-000	Developer Contributions	2,410,524	783,077	1,941,156	802,290	5,300,124	0	0	0	0	
STORM DRAINAGE INVESTMENT FEE REVENUES TOTAL		3,867,783	2,422,883	3,847,972	3,438,347	6,879,042	1,693,193	864,347	1,693,443	1,844,232	
AVAILABLE RESOURCES		7,523,128	5,135,652	8,181,536	8,105,767	13,282,146	5,472,624	4,643,778	5,472,874	5,743,757	
STORM DRAIN INVESTMENT FEES EXPENDITURES											
7321-000	Interest Expense/Capital Imp. Loan	476	0	0	0	0	0	0	0	0	
7350-000	Principal Expense/Capital Imp. Loan	101,906	0	0	0	0	0	0	0	0	
7810-000	Fleet Capital Contribution	22,500	0	0	0	41,000	0	0	0	0	
<i>Loans & Transfers Total</i>		<i>124,882</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>41,000</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	
8458-000	Drainage Improvements	4,685,478	802,088	3,514,116	1,702,663	9,461,715	1,573,349	353,946	1,573,349	985,000	Fossil Creek Drainage Basin Master Plan Design & Construction - PH 1 (\$550,000), Stormwater Line Rehab (\$180,000), Oklahoma Drainage Basin Interim Improvements at WCR17 (\$105,000), Windsor Basin Master Drainage Channel - Overland to Windsor Lake Imp. (\$100,000), Drainage Master Plan Cost Update (\$50,000)
<i>Capital Outlay Total</i>		<i>4,685,478</i>	<i>802,088</i>	<i>3,514,116</i>	<i>1,702,663</i>	<i>9,461,715</i>	<i>1,573,349</i>	<i>353,946</i>	<i>1,573,349</i>	<i>985,000</i>	
STORM DRAIN INVESTMENT FEE EXPENDITURES TOTAL		4,810,360	802,088	3,514,116	1,702,663	9,502,715	1,573,349	353,946	1,573,349	985,000	
BEGINNING STORM DRAINAGE INVESTMENT FEE BALANCE		3,655,345	2,712,769	4,333,564	4,667,420	6,403,104	3,779,431	3,779,431	3,779,431	3,899,525	
REVENUES		3,867,783	2,422,883	3,847,972	3,438,347	6,879,042	1,693,193	864,347	1,693,443	1,844,232	
AVAILABLE RESOURCES		7,523,128	5,135,652	8,181,536	8,105,767	13,282,146	5,472,624	4,643,778	5,472,874	5,743,757	
EXPENDITURES		4,810,360	802,088	3,514,116	1,702,663	9,502,715	1,573,349	353,946	1,573,349	985,000	

TOWN OF WINDSOR STORM DRAINAGE FUND - 08

ACCT. NO.	ACCOUNT NAME	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ACTUAL THROUGH JULY	2025 PROJECTED	2026 BUDGET	NOTES
	ENDING STORM DRAINAGE INVESTMENT FEE BALANCE	2,712,769	4,333,564	4,667,420	6,403,104	3,779,431	3,899,275	4,289,832	3,899,525	4,758,757	
SUMMARY											
	Beginning Cash Balance	4,785,726	4,103,741	6,028,697	6,399,660	8,121,598	5,527,871	5,527,871	5,527,871	5,674,270	
	Total Revenue	4,476,571	3,083,269	4,555,374	4,140,118	7,730,564	2,562,221	1,403,692	2,578,275	2,819,869	
	Total Expenditures	5,158,556	1,158,313	4,184,412	2,418,179	10,324,291	2,436,087	786,049	2,431,876	1,900,266	
	Ending Cash Balance	4,103,741	6,028,697	6,399,660	8,121,598	5,527,871	5,654,005	6,145,514	5,674,270	6,593,873	
EXPENDITURES BY CATEGORY											
	Personnel	95,582	104,706	211,020	222,669	299,860	333,900	166,221	329,689	347,173	
	Operation & Maintenance	190,673	209,765	244,336	260,976	257,458	316,109	141,790	316,109	340,572	
	Debt Service & Interfund Transfers	186,823	41,755	214,939	231,872	305,257	212,729	124,092	212,729	227,522	
	Capital Outlay	4,685,478	802,088	3,514,116	1,702,663	9,461,715	1,573,349	353,946	1,573,349	985,000	
	TOTAL EXPENDITURES	5,158,556	1,158,313	4,184,412	2,418,179	10,324,291	2,436,087	786,049	2,431,876	1,900,266	