

WINDSOR, VERMONT ANNUAL REPORT



FISCAL YEAR
JULY 1, 2022 – JUNE 30, 2023

Recreational Updates

FY 22-23 saw the Fairgrounds get some positive updates with the American Rescue Plan Act (ARPA) funds that the Town received. A big thank you goes to Selectboard member Tera Howard who championed the cause along with Recreation Director James Aldrich to improve our community spaces. It was advocated to appropriate roughly \$100,000 of ARPA funds coming to the Town to go towards recreational related updates to our Town's public areas.

Through research and planning, and a lot of community volunteer's time, the playground area at the Fairgrounds was wonderfully expanded with new apparatus for children to play. The dog park got an addition of some fun agility equipment to give our furry companions some extra excitement. Remaining funds also allowed for the purchase of swinging benches, additional outdoor picnic tables, and new floating docks at the Kennedy's Pond swimming area.

As has been said in our 2020-2021 Town Report, we are privileged in Windsor to have such wonderful outdoor and recreational resources, from the Fairgrounds, to Paradise Park, to climbing Mount Asctuney. We are most privileged to have such wonderful community members who dedicate their personal time to volunteering and/or serving on commissions, such as the Paradise Park Commission, to continue enhancing and preserving our recreational spaces for the generations to come.

**ANNUAL REPORT
OF
THE OFFICERS OF
THE TOWN OF WINDSOR, VERMONT**

Fiscal Year July 1, 2022 – June 30, 2023

**TOWN INFORMATIONAL MEETING
Monday, March 4, 2024**

7:00 P.M. Windsor Welcome Center

Join Google Meet Informational Hearing: <https://meet.google.com/twv-minn-jvy>

Or dial: (US) +1 475-329-0096 PIN: 289 610 564#

More phone numbers: <https://tel.meet/twv-minn-jvy?pin=2908353793747>

PLEASE HAVE THIS REPORT WITH YOU FOR REFERENCE

TOWN MEETING DAY ELECTION & PRESIDENTIAL PRIMARY VOTING

**Australian Ballot Voting on Tuesday, March 5, 2024
9:00 A.M.-7:00 P.M.**

**POLLING LOCATION:
Recreation Center Gymnasium
Windsor Municipal Building
29 Union Street, Windsor, VT**

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VOTING INSTRUCTIONS

BEFORE ELECTION DAY:

An **Official Voter Checklist** is posted at the Clerk's Office. If your name is not on the checklist, then you must register to vote. If you need to change your name or address, please follow instructions on voter registration below.

How to **REGISTER TO VOTE**: There is no deadline to register to vote. You can check your voter status or register to vote prior to Election Day by visiting the Town Clerk's Office or by going online to mvp.vermont.gov. You may also register to vote on Election Day with the Town Clerk or other Election Official.

Requesting and Voting by Early or Absentee Ballots

- You or a family member can request early or absentee ballots at any time during the year of election in person, in writing, by telephone, email, or online at mvp.sec.state.vt.us.
- You may vote in the Town Clerk's Office before the deadline.
- A voter may take his or her ballot(s) out of the Clerk's Office and return in the same manner as if the ballots were received by mail.
- Ballots mailed to you may be mailed or delivered back to the Clerk's Office before Election Day or to the polling place before 7:00pm on Election Day.
- If you are sick or disabled before Election Day, ask the Town Clerk to have two Justices of the Peace bring a ballot to you at your home (within eight days prior to or on the day of the election).

ON ELECTION DAY:

If you have any questions or need any assistance while voting, ask an Election Official for help.

Check-in and Receive Ballots

- Go to the entrance checklist table.
- **STATE YOUR NAME** and legal residence, if asked, to the election official in a clear, audible voice (this is the **LAW**, even if the checklist poll worker knows you).
- Wait until your name is repeated and checked off by the election official.
- An election official will give you your ballot(s).
- Enter within the guardrail and be directed to a vacant voting booth.

Mark Your Ballot:

- For each office listed on the ballot you will see instructions to "Vote for not more than one", or "Vote for not more than two", etc.
- To vote for a candidate: Fill in the oval to the right of the name of the candidate you wish to vote for.
- WRITE_IN candidate(s): To vote for someone whose name is not printed on the ballot, use the blank "write-in" lines on the ballot, write in the name, and then completely fill in the oval to the right of the name you have written.
- **If you spoil your ballot**, find an election official to assist you with getting a replacement, max 3.

CAST YOUR VOTE by depositing your voted ballot(s) into the vote tabulating machine.

LEAVE the voting area immediately by passing outside the guardrail.

**WARNING FOR PUBLIC
INFORMATIONAL HEARING AND ANNUAL TOWN MEETING
March 4th and March 5th, 2024**

The legal voters of the Town of Windsor, Vermont are hereby notified and warned to meet at the Windsor Welcome Center, 2 Railroad Avenue, in said town, with a virtual attendance option via Google Meet, at 7:00 p.m. on Monday March 4, 2024 to act on Articles 1-6. A public informational hearing follows to discuss articles 7-25 which shall be voted by Australian Ballot on Tuesday, March 5, 2024 at the Windsor Municipal Building, 29 Union Street in said town. Polls will open at 9:00 a.m. and close at 7:00 p.m.

Join Google Meet Informational Hearing:

Video call link: <https://meet.google.com/twv-minn-jvy> Or dial: (US) +1 475-329-0096 PIN: 289 610 564#

More phone numbers: <https://tel.meet/twv-minn-jvy?pin=2908353793747>

ARTICLE 1. Shall the Town vote to collect its taxes on real property by the Town Treasurer with payments to be made in two (2) equal installments on or before September 10th, 2024, and February 12th, 2025? Any installment not paid within 60 days of each due date shall bear interest of one percent (1%) per month. After April 15th, 2025 an additional collector's fee of eight percent (8%) on the unpaid balance shall be charged, in accordance with 32 V.S.A § 1674. Any unpaid installments after May 15th, 2025 shall bear interest of one and a half (1½%) per month thereafter.

ARTICLE 2. Shall the Town authorize the Selectboard to borrow for Town expenses in anticipation of taxes and execute and deliver the note or notes of Selectboard's orders thereon?

ARTICLE 3. Shall the Town authorize the Selectboard to spend unanticipated funds such as grants and gifts?

ARTICLE 4. To establish salaries for non-classified Town Officers: Selectboard Chair - \$1,500 per year and Selectboard members - \$1,250 per year; Moderator and Constable - \$50 per day.

ARTICLE 5. To accept the reports of the Town Officers for the past year?

ARTICLE 6. To transact any other non-binding business.

ARTICLE 7. To elect Town Officers for the ensuing year. (Australian Ballot)

ARTICLE 8. Shall the Town of Windsor vote to raise, appropriate, and expend the sum of FIVE HUNDRED DOLLARS (**\$500**) for the support of **Green Mountain RSVP** to provide services to residents of the Town? (Australian Ballot)

ARTICLE 9. Shall the Town of Windsor vote to raise, appropriate, and expend the sum of FOUR THOUSAND SIX HUNDRED THIRTY-SEVEN DOLLARS (**\$4,637**) for the support of **Health Care and Rehabilitation Services** to provide services to residents of the Town? (Australian Ballot)

ARTICLE 10. Shall the Town of Windsor vote to raise, appropriate, and expend the sum of ONE THOUSAND SIX HUNDRED NINETY NINE DOLLARS (**\$1,699**) for the support of **Public Health Council of the Upper Valley** for services to Windsor residents in 2023? Services include monitoring pandemic response and recovery, communications around public health initiatives and resources, flu vaccine programs, health equity programs, and more. (Australian Ballot)

ARTICLE 11. Shall the Town of Windsor vote to raise, appropriate, and expend the sum of ONE THOUSAND FIVE HUNDRED DOLLARS (**\$1,500**) for the support of **Senior Solutions (Council On Aging For Southeastern Vermont, Inc.)** to provide services to residents of the Town? (Australian Ballot)

ARTICLE 12. Shall the Town of Windsor vote to raise, appropriate, and expend the sum of THREE THOUSAND FIVE HUNDRED DOLLARS (**\$3,500**) for the support of **Southeastern Vermont Community Action (SEVCA)** to provide services to residents of the Town? (Australian Ballot)

ARTICLE 13. Shall the Town of Windsor vote to raise, appropriate, and expend the sum of ONE THOUSAND SEVEN HUNDRED FIFTY DOLLARS (**\$1,750**) for the support of **The MOOver Rockingham** to provide services to residents of the Town? (Australian Ballot)

ARTICLE 14. Shall the Town of Windsor vote to raise, appropriate, and expend the sum of SEVENTEEN THOUSAND FIVE HUNDRED DOLLARS (**\$17,500**) for the support of **Visiting Nurse & Hospice of VT and NH** to provide services to residents of the Town? (Australian Ballot)

ARTICLE 15. Shall the Town of Windsor vote to raise, appropriate, and expend the sum of THREE THOUSAND DOLLARS (**\$3,000**) for the support of **Volunteers in Action** to provide neighbor helping neighbor services to residents of the Town? (Australian Ballot)

ARTICLE 16. Shall the voters of the Town of Windsor vote to raise, appropriate, and expend the sum of TWENTY THOUSAND DOLLARS (**\$20,000**) for the support of **Windsor Cemetery Association** to provide services to residents of the Town? (Australian Ballot)

ARTICLE 17. Shall the Town of Windsor vote to raise, appropriate, and expend the sum of FIVE THOUSAND DOLLARS (**\$5,000**) for the support of **Windsor Connection Resource Center** in support of the work of the service coordinators? (Australian Ballot)

ARTICLE 18. Shall the Town of Windsor vote to raise, appropriate, and expend the sum of TWO THOUSAND DOLLARS (**\$2,000**) for the support of **Windsor County Mentors** to provide services to the residents of the Town? (Australian Ballot)

ARTICLE 19. Shall the Town of Windsor vote to raise, appropriate, and expend the sum of FIVE THOUSAND DOLLARS (**\$5,000**) for the support of **WOA-TV (dba Windsor Area Community Television)** to provide services to residents of the Town? (Australian Ballot)

ARTICLE 20. Shall the voters of the Town of Windsor vote to raise, appropriate, and expend the sum of NINETY SEVEN THOUSAND ONE HUNDRED SIXTY EIGHT DOLLARS AND SIX CENTS (**\$97,168.06**) for the support of the **Windsor Public Library**? (Australian Ballot)

ARTICLE 21. Shall the voters of the Town of Windsor vote to raise, appropriate, and expend the sum of TEN THOUSAND DOLLARS (**\$10,000**) for the support of the **Windsor Public Library Building Reserve Fund** to be used in maintaining or updating our historic building? (Australian Ballot)

ARTICLE 22. Shall the Town of Windsor vote to raise, appropriate, and expend the sum of THREE THOUSAND DOLLARS (**\$3,000**) for the support of **Windsor Vermont Historical Association** to provide services to residents of the Town? (Australian Ballot)

ARTICLE 23. Shall the Town of Windsor vote to raise, appropriate, and expend the sum of ONE THOUSAND FIVE HUNDRED DOLLARS (**\$1,500**) to **WISE** ensure the continued operation of our Crisis Services and Advocacy Program for all residents? (Australian Ballot)

ARTICLE 24. Shall the Town vote to appropriate SIX MILLION FOUR HUNDRED AND SIXTY SIX THOUSAND SIX HUNDRED AND EIGHTY THREE DOLLARS **\$6,466,683** to defray the general expenses of the Town for the Fiscal Year 2024-2025, FOUR MILLION FIVE HUNDRED SIXTY NINE THOUSAND ONE HUNDRED AND EIGHTY DOLLARS **\$4,569,180** shall be raised by taxes based on a rate on a dollar on the Grand List, subject to such increases that result from other Australian Ballot articles? (Australian Ballot)

ARTICLE 25. Shall the voters authorize the Selectboard to borrow amounts necessary to finance approved capital budget items through means on a loan for five years or less? (Australian Ballot)

Dated at Windsor, Vermont this 23rd day of January, 2024

TOWN OF WINDSOR SELECTBOARD

Jeffrey Johnson, Chair



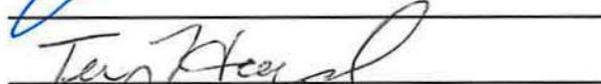
Ryan Palmer, Vice-Chair



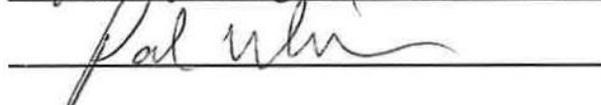
Emma Caffrey



Tera Howard

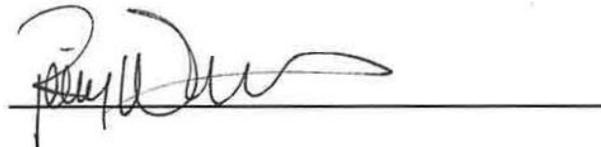


Paul Woodman



Received for record this 24th day of January, 2024

Riley White, Assistant Town Clerk



**TOWN OF WINDSOR, VERMONT
ANNUAL TOWN MEETING MINUTES
Monday, March 6th, 2023**

Moderator, A. McMullen, called the meeting to order at 7:00 p.m., and overviewed the expected conduct for the evening.

Moderator, A. McMullen, yielded the floor to Windsor District 1 representatives Elizabeth Burrows and John Bartholomew.

Elizabeth Burrows and John Bartholomew, Windsor State Representatives gave overview on the current legislative schedule and activity, noting that they had prepared a report to be found online at <https://tinyurl.com/2x5ar87z>.

E. Burrows currently serves on the general housing committee, which focuses on labor, housing, and uncategorized topics that come into legislation. Focused on paid family leave legislation in the first half of the current legislative session and housing initiatives, like the VRHAP program, for the State. R. Palmer inquired about the payroll tax that comes with the paid family leave insurance act, E. Burrows noted this would be a tax that would allow for the administration of the act. P. Woodman asked about the 12 weeks per year, which E. Burrows noted could be broken down throughout the year, and would not have to be used all at one time, similar to paid family medical leave and would allow for job security.

J. Bartholomew serves on the transportation committee, which has the second largest transportation budget, totaling 1.6 billion over the next 6 years to improve transportation infrastructure and climate change issues. Agriculture and Forestry continues to work on the food industry. Appropriations Committee just finished annual budget adjustment, working on a balanced budget for FY24. Commerce & Economic Development working on workforce development, VT has a historically low unemployment rate. Corrections and institutions working on maintenance of public buildings and water quality projects throughout the State. The Education Committee is working on the need for repair and replacement of school buildings and how to best address mental health issues. Environment & Energy working to preserve landscape to protect and preserve biodiversity and household toxic waste bill. Government Operations taking up online sports wagering topic, which is controversial.

Moderator, A. McMullen took back the floor, and introduced the Town Officials present at the meeting; Tom Marsh, Town Manager; Ryan Palmer, Selectboard Chair; Jeffrey Johnson, Selectboard Vice-Chair; Paul Woodman, Selectboard Member; Tera Howard, Selectboard member; and Riley White, Assistant Town Clerk; and proceeded to read the warning by title.

The legal voters of the Town of Windsor, Vermont are hereby notified and warned to meet at the Windsor Welcome Center, 2 Railroad Avenue, in said town, with a virtual attendance option via Google Meet, at 7:00 p.m. on Monday March 6, 2023 to act on Articles 1-6. A public informational hearing follows to discuss articles 7-28 which shall be voted by Australian Ballot on Tuesday, March 7, 2023 at the Windsor Municipal Building, 29 Union Street in said town. Polls will open at 9:00 a.m. and close at 7:00 p.m.

ARTICLE 1. Shall the Town vote to collect its taxes on real property by the Town Treasurer with payments to be made in two (2) equal installments on or before September 13th, 2023, and February 7th, 2024? Any installment not paid within 60 days of each due date shall bear interest of one percent (1%) per month. After April 10th, 2024 an additional collector's fee of eight percent (8%) on the unpaid balance shall be charged, in accordance with 32 V.S.A § 1674. Any unpaid installments after May 9th, 2024 shall bear interest of one and a half (1½%) per month thereafter.

Davis McGraw motioned to approve Article 1 with David Carmichael seconding. Discussion: Steve Bisette inquired how the interest and days allowed for payment changed since changing from 4 payments a year to two. T. Marsh noted that there has not been much of a change due to the 60 day grace period, interest has stayed the same. Motion Passed.

ARTICLE 2. Shall the Town authorize the Selectboard to borrow for Town expenses in anticipation of taxes and execute and deliver the note or notes of Selectboard's orders thereon?

David Carmichael motioned to approve Article 2 with Davis McGraw seconding. Discussion: None. Motion Passed.

ARTICLE 3. Shall the Town authorize the Selectboard to spend unanticipated funds such as grants and gifts?

Rosanna Lloyd motioned to approve Article 3 with Emma Caffrey seconding. Discussion: None. Motion Passed.

ARTICLE 4. To establish salaries for non-classified Town Officers: Selectboard Chair - \$1,500 per year and Selectboard members - \$1,250 per year; Moderator and Constable - \$50 per day.

Robert Slocum motioned to approve Article 4 with Linda Farnsworth seconding. Discussion: Davis McGraw inquired how long those pay periods have been in place, T. Marsh noted this would be the third year of the stated rates. Motion Passed.

ARTICLE 5. To accept the reports of the Town Officers for the past year?

Bill Ballantyne motioned to approve Article 5 with John Hickory seconding. Discussion: None. Motion Passed.

ARTICLE 6. To transact any other non-binding business.

None.

ARTICLE 7. To elect Town Officers for the ensuing year. (Australian Ballot)

Discussion: None. Article moved over to Australian Ballot voting.

ARTICLE 8. Shall the Town of Windsor vote to raise, appropriate, and expend the sum of FIVE HUNDRED DOLLARS (\$500) for the support of Green Mountain RSVP to provide services to residents of the Town? (Australian Ballot)

Discussion: None. Article moved over to Australian Ballot voting.

ARTICLE 9. Shall the Town of Windsor vote to raise, appropriate, and expend the sum of FOUR THOUSAND SIX HUNDRED THIRTY-SEVEN DOLLARS (\$4,637) for the support of Health Care and Rehabilitation Services to provide services to residents of the Town? (Australian Ballot)

Discussion: None. Article moved over to Australian Ballot voting.

ARTICLE 10. Shall the Town of Windsor vote to appropriate the sum of TWELVE THOUSAND FIVE HUNDRED DOLLARS (\$12,500) to the not-for-profit senior care facility known as Historic Homes of Runnemedede formally known as Stoughton House to support the continuation of the Meals on Wheels program? (Australian Ballot)

Discussion: None. Article moved over to Australian Ballot voting.

ARTICLE 11. Shall the Town of Windsor vote to raise, appropriate, and expend the sum of ONE THOUSAND SIX HUNDRED NINETY NINE DOLLARS (\$1,699) for the support of Public Health Council of the Upper Valley for services to Windsor residents in 2023? Services include monitoring pandemic response and recovery, communications around public health initiatives and resources, flu vaccine programs, health equity programs, and more. (Australian Ballot)

Discussion: None. Article moved over to Australian Ballot voting.

ARTICLE 12. Shall the Town of Windsor vote to raise, appropriate, and expend the sum of ONE THOUSAND FIVE HUNDRED DOLLARS (\$1,500) for the support of Senior Solutions (Council On Aging For Southeastern Vermont, Inc.) to provide services to residents of the Town? (Australian Ballot)

Discussion: None. Article moved over to Australian Ballot voting.

ARTICLE 13. Shall the Town of Windsor vote to raise, appropriate, and expend the sum of THREE THOUSAND FIVE HUNDRED DOLLARS (\$3,500) for the support of Southeastern Vermont Community Action (SEVCA) to provide services to residents of the Town? (Australian Ballot)

Discussion: None. Article moved over to Australian Ballot voting.

ARTICLE 14. Shall the Town of Windsor vote to raise, appropriate, and expend the sum of ONE THOUSAND SEVEN HUNDRED FIFTY DOLLARS (\$1,750) for the support of The MOOver Rockingham to provide services to residents of the Town? (Australian Ballot)

Discussion: T. Marsh noted the typographical error that was made on the original warning of this Article item. A question was posed inquiring what the MOOver was; it is the public transportation service that services Windsor providing rides within Windsor to residents as well as transit services. Article moved over to Australian Ballot voting.

ARTICLE 15. Shall the Town of Windsor vote to raise, appropriate, and expend the sum of ONE THOUSAND SIX HUNDRED DOLLARS (\$1,600) for the support of The Special Needs Support Center to provide services to residents of the Town? (Australian Ballot)

Discussion: None. Article moved over to Australian Ballot voting.

ARTICLE 16. Shall the Town of Windsor vote to raise, appropriate, and expend the sum of SEVENTEEN THOUSAND FIVE HUNDRED DOLLARS (\$17,500) for the support of Visiting Nurse & Hospice of VT and NH to provide services to residents of the Town? (Australian Ballot)

Discussion: None. Article moved over to Australian Ballot voting.

ARTICLE 17. Shall the Town of Windsor vote to raise, appropriate, and expend the sum of THREE THOUSAND DOLLARS (\$3,000) for the support of Volunteers in Action to provide neighbor helping neighbor services to residents of the Town? (Australian Ballot)

Discussion: None. Article moved over to Australian Ballot voting.

ARTICLE 18. Shall the voters of the Town of Windsor vote to raise, appropriate, and expend the sum of TWENTY THOUSAND DOLLARS (\$20,000) for the support of Windsor Cemetery Association to provide services to residents of the Town? (Australian Ballot)

Discussion: None. Article moved over to Australian Ballot voting.

ARTICLE 19. Shall the Town of Windsor vote to raise, appropriate, and expend the sum of FIVE THOUSAND DOLLARS (\$5,000) for the support of Windsor Connection Resource Center in support of the work of the service coordinators? (Australian Ballot)

Discussion: None. Article moved over to Australian Ballot voting.

ARTICLE 20. Shall the Town of Windsor vote to raise, appropriate, and expend the sum of TWO THOUSAND DOLLARS (\$2,000) for the support of Windsor County Mentors to provide services to the residents of the Town? (Australian Ballot)

Discussion: None. Article moved over to Australian Ballot voting.

ARTICLE 21. Shall the Town of Windsor vote to raise, appropriate, and expend the sum of FIVE THOUSAND DOLLARS (\$5,000) for the support of WOA-TV (dba Windsor Area Community Television) to provide services to residents of the Town? (Australian Ballot)

Discussion: Paula Wehde, runs Windsor on Air, spoke on behalf of the organization. They provide services such as filming School and Town Board meetings, Around Windsor videos, Town Events, as well as filming for other Windsor area organizations. The service provides accessibility to the community for important events that community members may not be able to attend in person. Article moved over to Australian Ballot voting.

ARTICLE 22. Shall the voters of the Town of Windsor vote to raise, appropriate, and expend the sum of NINETY FOUR THOUSAND THREE HUNDRED THIRTY SEVEN DOLLARS AND NINETY TWO CENTS (\$94,337.92) for the support of the Windsor Public Library? (Australian Ballot)

Discussion: Jacqueline Carty, President of the Board of Trustees for the Library spoke on behalf of, and in support of, the Windsor Public Library. J. Carty noted this amount represents roughly 75% of the library's budget. The Library has been serving the Town for over 100 years. She also noted the different programming and offerings that the library provides throughout the year to members and the public. Lift and accessibility project nearing finalization that will allow for increased accessibility for the library. Article moved over to Australian Ballot voting.

ARTICLE 23. Shall the voters of the Town of Windsor vote to raise, appropriate, and expend the sum of TEN THOUSAND DOLLARS (\$10,000) for the support of the Windsor Public Library Building Reserve Fund to be used in maintaining or updating our historic building? (Australian Ballot)

Discussion: Jacqueline Carty, President of the Board of Trustees for the Library spoke on behalf of and in support of this article for the Windsor Public Library. This is a reserve fund that allows for unforeseen and foreseen repairs and needs for the library. Some needs have included repairs, efficiency upgrades, maintenance repairs, etc. Article moved over to Australian Ballot voting.

ARTICLE 24. Shall the Town of Windsor vote to raise, appropriate, and expend the sum of THREE THOUSAND DOLLARS (\$3,000) for the support of Windsor Vermont Historical Association. to provide services to residents of the Town? (Australian Ballot)

Discussion: Mike Welker, Secretary/Treasurer of the Windsor Historical Society, spoke on behalf of and encouraged support for Article 24. Fourth year on the ballot, thanked the Town for previous years support. Highlighted activities that the organization was able to get back to in calendar year 22, included Wine Walk, exhibits, Lafayette Trail Marker placing in Windsor, started a free bi-annual newsletter, Windsor Warsaw talk with Kathryn Grover, and more programs. Article moved over to Australian Ballot voting.

ARTICLE 25. Shall the Town of Windsor vote to appropriate the sum of ONE THOUSAND FIVE HUNDRED DOLLARS (\$1,500) to WISE to ensure the continued operation of our Crisis Services and Advocacy Program for all residents? (Australian Ballot)

Discussion: R. Palmer spoke on behalf of the organization, praising the advocacy program as a huge help and resource for victims of domestic violence and beyond. Article moved over to Australian Ballot voting.

Moderator Amy McMullen yielded the floor to Allison Clarkson, Windsor County State Senator. A.

Clarkson is the majority leader of the Senate and serves on multiple committees. Housing, workforce, childcare, and climate change are the 4 major focuses of the Senate this year and progress has been made. Working in housing to drive density into Vermont's downtown centers by processing zoning, Act 250, and development restrictions to aid in this. Looking to expand financial support in regards to childcare throughout the State, need to invest in business to help with the necessity in the workforce. Reducing Climate Change, bill S.5. proposed to help step forward a plan to transition off of fossil fuels in the State of Vermont, giving the public utilities commission what the State wants to ensure a plan can be put forward in two years to make the transition affordable and reasonable for Vermonters to rescue greenhouse gasses.

ARTICLE 26. Shall the Town vote to appropriate SIX MILLION FIFTY ONE THOUSAND AND TWELVE DOLLARS \$6,051,012 to defray the general expenses of the Town for the Fiscal Year 2023-2024, FOUR MILLION TWO HUNDRED SEVENTY THREE THOUSAND FIVE HUNDRED AND SEVENTY TWO DOLLARS \$4,273,572 shall be raised by taxes based on a rate on a dollar on the Grand List, subject to such increases that result from other Australian Ballot articles? (Australian Ballot)

Discussion: R. Palmer noted that the Board and Budget committee worked hard at keeping the budget at a low increase. Most of the increase is due to contractually obligated employee raises amongst other items. Worked to keep the budget as even as possible while still being able to provide the best services to residents of the Town. T. Marsh noted he has been asked about percentage increases with the School and the Town, the percentage increases are based on a weighted average, not a total increase to each tax bill. Robert Slocum inquired what percentage of the budget goes to pay interest on debt, T. Marsh estimated

the debt may be around \$300k. T. Marsh also noted that the Town received a \$500k grant to go towards the purchasing of a new fire apparatus, which helped immensely with budget planning. Article moved over to Australian Ballot voting.

ARTICLE 27. Shall general obligation bonds of the Town of Windsor in the amount not to exceed ONE MILLION DOLLARS (\$1,000,000) to be financed over a period not to exceed twenty years, be issued for the purpose of performing upgrades and repairs to municipal buildings? (Australian Ballot)

Discussion: T. Marsh spoke that the Town Hall is 20 years old, with the Rec having a 1960s air handling system, which is what drove the question. The estimates to upgrade the air handling systems in the Rec may cost upwards of \$500k. Grants may be available and the Town is working on those as well. This is a proactive bond should the need arise that repairs are needed to any town buildings, also including Welcome Center, Highway Garage, Salt Sheds, etc. Article moved over to Australian Ballot voting.

ARTICLE 28. Shall the voters authorize the Selectboard to borrow amounts necessary to finance approved capital budget items through means on a loan for five years or less? (Australian Ballot)

Discussion: Davis McGraw asked if there were any anticipated T. Marsh noted this was primarily for vehicle replacement that is on a rotational schedule. Kelly Hull asked if there was a cap, T. Marsh noted the cap is what fits in the budget through anticipated turnover put into the annual budget projection. Says voters say it's ok to honor this commitment into the future. Article moved over to Australian Ballot voting.

David Carmichael made a motion to adjourn the meeting to the following day for Australian Ballot voting at 8:15pm.

Submitted for record this 6th day of March, 2023 by Riley White, Assistant Town Clerk

TOWN of WINDSOR, VERMONT OFFICERS AND APPOINTMENTS
as of June 30, 2023

Elected Town Officials

Title	Term Expires
Selectboard	
Ryan Palmer, Chair	24
Jeffrey Johnson, Vice-Chair	26
Emma Caffrey	25
Tera Howard	24
Paul Woodman	25
Town Clerk	
Vacant	24
Town Treasurer	
Debra L. Ouelette	24
Moderator	
Vacant	24
Listers – 3 year terms	
Vacant	
Vacant	
Vacant	
Trustees of Public Funds – 3 year terms	
Vacant	
Vacant	
Justices of the Peace	
William Ballantyne	24
Paul S. Belaski	24
Marianne A. Blake	24
Janet Farley	24
Linda Farnsworth	24
Patricia “Crickett” French	24
Steve Giroux	24
Linda Hoover.....	24
Ryan Palmer	24
Jill Spencer-White	24
Donna Sweaney	24
Dominick Warncke	24

Appointed Town Officials

Title	Term Expires
Town Manager	
Tom Marsh	
Acting Town Manager	
Deborah Olmstead	24
Town Attorney	
Sheehey Furlong & Behm	24
Town Service Officer	
Vacant	24
Dog Control Officer	
Windsor Police Department	24
Assistant Town Treasurer	
Natalia Culma Gulnick	24
Deborah Olmstead	24
Rick Tillson	24
Riley White	24
Assistant Town Clerk	
Riley White	24
Deborah Olmstead	24
Health Officer	
Andrew “Andy” Vinopal	24
Regional Planning Commission	
Tom Marsh	24
Town Assessor	
Rick Tillson	24
Custodial Officer for the Vermont Judicial Bureau & Issuing Official	
Windsor Police Department	24
Constable	
Windsor Police Chief	24
Tree Warden	
Vacant/Tom Marsh	24
Zoning Administrator	
Mt Ascutney Regional Planning Commission	24

Appointed Board, Commission, and Delegate Officials
as of June 30, 2023

Title	Term Expires	Title	Term Expires
Development Review Board		Justice, Equity, Diversity, Inclusion Committee	
William Ballantyne	25	Ethan Lawrence, Chair	24
Malcolm Blue	24	Moira Hershey	26
Paul Dorian	26	Britt Metivier	25
Lawrence Jones	26	Vacant	25
John McGovern.....	25	Vacant.....	26
Kathy Marsh	25	Emma Caffrey, Selectboard Liason	
Kathleen Chandley (alternate)	25	Vacant Student Rep	
Budget Committee		Paradise Park Commission	
Misty Boutin	23	Jim Bennett	25
Alicia Cowdrey	23	Carolyn Dugas	25
Cathy Hoyt	23	Rebecca Haynes	26
Molly Matteson	23	Ryan Hebert	25
Mary McNaughton	23	Phil Horner	24
Connecticut River Joint Commission		Kelsey O'Connor	24
Jim Bennett	24	Andrew Robbins	24
Vacant	24	Paula Robbins	26
Conservation Commission – 5 Seats		Ann Roy	26
All Vacant	3 Year Staggered Terms	Planning Commission	
Senior Solution / Council on Aging Delegate		Alex Kelly, Chair	26
Vacant	1 Year Term	Brendan Dangelo	24
Design Review Commission		Collin Moon	24
Bill Ballantyne, Chair		Brian Porto	25
Paul Doiron, Vice-Chair		Mike Welker	25
Judy Hayward, CLG Coordinator		Revolving Loan Fund	
Henry Duffy		Windsor Improvement Corporation (WIC)	
Kathryn Grover		Solid Waste Delegates	
Kathy Marsh		Tom Marsh	24
Energy & Sustainability Committee – 5 Seats		Vacant, Alternate	24
All Vacant	3 Year Staggered Terms	Transportation Advisory Committee	
<u>Representatives & Senators</u>		Diane Foulds	
Representatives to Vermont General Assembly – Windsor District #1			
John Bartholomew, Democrat			24
Elizabeth Burrows, Democratic/Progressive			24
Vermont State Senators			
Alison Clarkson, Democrat			24
Dick McCormack, Democrat			24
Alice Nitka, Democrat			24

REPORTS OF THE TOWN OFFICERS, DEPARTMENT HEADS, & ORGANIZATIONS SERVING WINDSOR, VERMONT



MUNICIPAL

SELECTBOARD REPORT FOR FY 2023

Selectboard Membership

Fiscal 2023 started with the following board members:

Chair: Ryan Palmer

Vice Chair: Jeffrey Johnson

Member: Chris Goulet

Member: Tera Howard

Member: Paul Woodman

At the March 2023 Town Meeting Emma Caffrey was elected to the board, filling the vacancy left by Chris Goulet. The board thanks Chris for his service and welcomes Emma to the body.

At the March Selectboard organizational meeting Jeffrey Johnson was voted chair with Ryan Palmer voted as vice chair.

Community Life

The summer of 2022 continued the much appreciated return to “normal”. As noted in the FY 2022 annual report, one of the positive results of the COVID-19 pandemic was the award of almost \$1million in federal recovery funds. FY2023 saw the implementation of many of the projects funded with those funds. The guard shack at Kennedy Pond got a new roof, the fireplace at the lean-to in Paradise Park was repaired, and the playground that was depicted in the Annual Report last year with a computer generated graphic is now a reality!



Prison Farm Discussions Continue

Once again, the State Legislature commissioned a study to assist in identifying what a path forward for the Southeast State Correctional Facility, closed in 2017 might look like. The Selectboard was kept up to date on the progress of the report but another legislative session passed without action being taken. Perhaps the one take away from the report is a concept to subdivide the 118 acres and allow multiple uses such as state offices, housing, and or recreation and retail.

Cannabis Legislation

In 2020 the Vermont State Legislature legalized commercial adult-use cannabis sales and creates the Cannabis Control Board. 2022 saw the first legal commercial sales of cannabis in Vermont. In response to this legislation, Windsor voters, at the 2021 Town Meeting, approved the ability to sell and cultivate cannabis, as provided by State Statute, in Windsor. The Windsor Selectboard established a local cannabis control board as provided by Statute. FY2023 saw the opening of several cannabis based businesses in Town.

Charge it!

In early calendar 2023 the Town implemented the ability to pay for municipal services from dog tags to taxes and utility bills on line. Customers can use credit cards (for a processing fee paid to the transaction company) or through an ACH transfer. The process has been widely used by community members.

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Improving Infrastructure

As contractors continued to struggle with staffing and product availability, Windsor chose to take a pause from major construction work in FY 2023. Approximately a mile of municipal roads were overlaid to improve travel conditions. In addition, the town was awarded \$140,000 in state grant funds to be used for grinding and paving a 1 mile section of County Rd. That work is not expected to be completed until early FY2024.

Fiscal Stewardship

The Selectboard, in a collaborative effort with the budget committee was once again able to offer the voters of Windsor a prudent budget that reflected the community desires for enhanced & consistent services, improved infrastructure and sound contributions to the capital and reserve funds. The FY 2024 budget passed by a comfortable margin and resulted in a projected \$.055 or 3.15% rate increase.

Likewise in our role as Water & Sewer Commissioners we have been able to undertake significant infrastructure improvements while keeping the average rated increase to less than 1% over the past 12 years.

Town of Windsor Tax Table					
Fiscal Year	Town	School	Combined	Combined % change	
2011	\$ 1.110	\$ 1.290	\$ 2.400		
2012	\$ 1.100	\$ 1.260	\$ 2.360	-1.67%	
2013	\$ 1.150	\$ 1.330	\$ 2.480	5.08%	
2014	\$ 1.160	\$ 1.370	\$ 2.530	2.02%	
2015	\$ 1.210	\$ 1.430	\$ 2.640	4.35%	
2016	\$ 1.260	\$ 1.320	\$ 2.580	-2.27%	
2017	\$ 1.430	\$ 1.240	\$ 2.670	3.49%	
2018	\$ 1.470	\$ 1.170	\$ 2.640	-1.1%	
2019	\$1.520	\$1.180	\$ 2.700	2.3%	
2020	\$1.560	\$1.420	\$ 2.980	10.4%	School Merger
2021	\$1.610	\$1.490	\$ 3.100	4.0%	
2022	\$1.670	\$1.415	\$3.085	-0.5%	
2023	\$1.723	\$1.4105	\$3.134	1.6%	
2024	\$1.777	\$1.52	\$3.297	5.2%	
Average annual increase for last 12 years				2.53%	

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Town of Windsor Utilities Table					
Fiscal Year	Avg Sewer bill	Avg Water Bill	Combined	Combined % change	
2011	\$ 483.000	\$ 442.000	\$ 925.000		
2012	\$ 425.210	\$ 426.920	\$ 852.130	-7.88%	
2013	\$ 399.000	\$ 340.860	\$ 739.860	-13.18%	
2014	\$ 407.000	\$ 305.100	\$ 712.100	-3.75%	
2015	\$ 413.000	\$ 322.000	\$ 735.000	3.22%	
2016	\$ 412.000	\$ 350.230	\$ 762.230	3.70%	
2017	\$ 447.000	\$ 351.270	\$ 798.270	4.73%	
2018	\$ 473.080	\$ 387.510	\$ 860.590	7.81%	
2019	\$ 483.460	\$ 405.780	\$ 889.240	3.33%	
2020	\$ 498.760	\$ 414.070	\$ 912.830	2.65%	
2021	\$ 521.250	\$ 428.570	\$ 949.820	4.05%	
2022	\$ 510.000	\$ 429.640	\$ 939.620	-1.07%	
2023	\$ 520.000	\$ 431.56	\$ 951.56	1.27%	
2024	\$ 544.620	\$ 440.28	\$ 984.90	3.50%	
Average annual increase for the last 12 years				0.65%	

The Selectboard would like once again to thank our Town staff, community volunteers, as well as our appointed and elected officials who deal with the day-to-day operations of Town government. Without their dedication and expertise, we could not implement our collective Town vision. Their services are vital to the community and greatly appreciated by us, the members of the Selectboard. We would also like to thank the residents of Windsor for their support as we work towards our common goals.

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TOWN MANAGER ANNUAL REPORT Fiscal 2023 (July 1, 2022 – June 30, 2023)

Municipal Administration:

Each year the municipal administration follows a somewhat predictable cycle, natural disasters and worldwide pandemics notwithstanding! July 1 greets us with the tasks of overseeing the construction projects that have been scheduled for the season, closing out the books for the just ended fiscal year, and beginning the process of budgeting for the next fiscal year.

Given the lingering uncertainty of product supply and labor, FY2023 was a little light on construction work. We did overlay about a mile of municipal roads that improved travel over some pretty rough spots. We also received several grants for road and drainage improvements that were or will be completed in FY23 though early 2024. Windsor received approximately \$240,000 in state transportation grants that will be used to grind and pave a portion of County Rd. as well as improve ditching and drainage on Moonrise Hill, Marton Rd. and Hunt Rd.

Maintaining our facilities also requires a lot of attention. The 20 year bond for the “new” town hall was paid off this year and predictably some of the mechanicals have reached their useful end of life. Several units were replaced using a combination of municipal funds and federal COVID relief funds. Of significant concern is the air handling system for the Rec. Center. It is a holdover from the days when the building served as the high school auditorium. The anticipated replacement cost is approximately \$400,000. In anticipation of that replacement the Town voters approved \$1,000,000 in bond authorization to be used specifically for facility repair and maintenance. In addition the administration is pursuing a federal energy efficiency grant program that will hopefully cover some, if not all of the cost.

Community Image and Municipal Blight

Continuing to improve the image of our community through effective management of our infrastructure, addressing community blight and offering an array of community services is continually near the top of Windsor taxpayer priorities. Each year through the budget process the community and Selectboard set the priorities for the coming year. The town has been very generous in their funding support for road and sidewalk improvements, as well as their support for our recreation, fire and police departments.

While state regulations make enforcement of private property cleanup difficult Windsor has made strides in other areas. The Town has acquired several blighted properties with the intention of improving them or removing them. An example of this is the former drycleaner property located on Maple St. The Town acquired the property several years ago and has been working with the EPA on the environmental cleanup of the site. The structure is expected to be removed and the site completely cleaned up in fiscal 2024. The project is being entirely funded through federal EPA efforts.

Obviously all of this comes at a price. The municipal staff is appreciative of the fiscal support from the community that allows each department to have the skilled workforce and equipment necessary to bring to fruition the vision of the community.

Sincerely,

Tom Marsh
Town Manager.

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ASSESSOR/LISTERS REPORT

My name is Rick Tillson and I am the assessor for the Town of Windsor. I have been a residential appraiser for the past 30 years and continue appraising on a part time basis. This background provides me with good knowledge for the residential and commercial markets. Still, the assessor position involves getting acquainted with many new areas which I have taken on and will encounter. I look forward to the continuing challenge and the opportunity to serve the town. Currently there are no listers on board as the previous ones retired after many years of service. If you are interested in a lister position feel free to contact me or drop by.

This office serves the citizens of Windsor by all of the following: keeping all our records up to date, being well informed on statutory changes that occur every year that affect how we do our job, answering any questions that property owners may have regarding their property or the grievance process. In addition, one can't get a mortgage or refinancing or homeowners insurance or buy or sell your home without the various agencies contacting the Listers' Office for information. All these transactions require up to date, accurate information from this office.

It is very important that we do our job properly and in a timely fashion; a host of laws govern nearly all our actions. We diligently follow these laws since an accurate and equitable Grand List is the basis for property taxation. We also assign E-911 locatable address numbers to any new construction or additional living quarters. This address is vital for Emergency Services and we emphasize that your address number must be clearly visible from the street or road so that fire, police or ambulance service can find you fast.

ROUTINE

This office also performs the day to day work: changing owners when parcels are sold, keeping our tax maps up to date, making sure the new Current Use figures are accurate, performing the electronic download of information from the state tax department at least once a week from February through to December, keeping abreast of the Selectboard's tax stabilization contracts which we administer, working with appraisers and realtors, assisting the zoning administrator with ownership and location questions, and keeping the E-911 records up to date. It is also important and mandatory that we periodically analyze our sales to be alert for changes in patterns and values that could affect our common level of appraisal, which in turn impacts our school tax rate.

STATE MANDATES

The State Department of Taxes has decreed that if you live in and own your home you **MUST FILE** the Homestead form **EVERY YEAR**, even if you don't owe any income taxes. Since the state no longer sends out the Vermont Income Tax Booklet, the form is available on line (see link below). You can fill out this form and other online at the tax department's web-site. We will also have copies of forms that we can make available for those that are not able to get them on the state's website. **MOST IMPORTANT**, if you are eligible for the **PREBATE** program for education property tax relief from the State, 2 other forms found in the Vermont State Income Tax booklet **MUST STILL BE FILED EVERY YEAR**: Property Tax adjustment form found on the back of the Homestead Declaration form and Form HI-144 Household Income (note that the forms' numbers might change, but the information requested is the same). These forms and other information can be found on the state's web site: <http://tax.vermont.gov> To avoid interest and penalties, this must be filed by April 15th.

TOWN-WIDE REAPPRAISAL

Every 10 years the State requires Town's to complete a townwide reappraisal. Due to the Covid pandemic, we have been pushed off a few years. A contract was made with Proval to complete these services for the Town of Windsor and began at the end of last fiscal year, a project that will take around a year for completion.

Respectfully submitted,
Rick Tillson, Windsor Assessor

MUNICIPAL

TREASURER'S REPORT

I would like to announce the welcome of Natalia Culma as Assistant Treasurer as well as to the Finance Accounting Staff. Natalia brings a wealth of knowledge and experience and will be a valuable asset to the finance department.

For your added convenience, there is now a drop box you can place payments in which is located outside the main door on the landing, as well as the Treasurer's box in the Police lobby and the slot in the Treasurer's door.

This is a reminder that all Vermonter's have to file for their Homestead and Property Tax Adjustment with the State of Vermont. If your Homestead Declaration is not filed with the State of Vermont, the Town of Windsor will tax your property as a non-resident. This is something that all taxpayers need to remember to do every year, if you have not received confirmation after July 1st of each year you should check with the State to be sure it has been received/filed.

The Treasurer's office also bills and collects for water/sewer. This is done on a quarterly basis (every 3 months). Utility bills that are not paid are subject to disconnection and tax sale and is considered a lien against the property.

The Treasurer's office hours are Monday, Tuesday, Wednesday and Thursday 9am-4pm
If you need assistance, please call 802-674-6788 or email DQuelette@windsorvt.org
or Natalia.culma@windsorvt.org

Respectfully Submitted
Debra L Ouelette, Treasurer

TOWN TRUST FUNDS - STATEMENTS OF RECEIPTS - Fiscal Year Ending June 30, 2022

Albert M & Nettie Battison Trust

Fund Balance as of June 30, 2021	\$6,021.94
Disbursement	\$ 00.00
Interest Earned	\$ <u>5.37</u>
Balance as of June 30, 2022	\$6,027.31

Cemetery Trust

Fund Balance as of June 30, 2021	\$5,246.20
Interest Earned	\$ <u>4.75</u>
Balance as of June 30, 2022	\$5,250.95

Windsor Cemetery

Fund Balance as of June 30, 2021	\$372.02
Interest Earned	\$ <u>0.47</u>
Balance as of June 30, 2022	\$372.49

Thomas Sears Cemetery Trust

Fund Balance as of June 30, 2021	\$130.77
Interest Earned	\$ <u>0.20</u>
Balance as of June 30, 2022	\$130.97

Tax Payers Association

Fund Balance as of June 30, 2021	\$160.39
Interest Earned	\$ <u>0.28</u>
Balance as of June 30, 2022	\$160.67

Paradise Park Fund

Fund Balance as of June 30, 2021	\$32,909.67
Credits (Deposits)	\$ 750.00
Disbursements	\$ 0.00
Interest Earned	\$ <u>50.37</u>
Balance as of June 30, 2022	\$33,710.04

Fund Breakdown:

Money Market	\$11,548.71
CD—	\$22,161.33

Campbell Fund

Fund Balance as of June 30, 2022	\$7,033.90
Interest Earned	\$ 19.16
Disbursements (Loans) (SC)	\$ 00.00
Repayments	\$ <u>00.00</u>
Balance as of June 30, 2022	\$7,053.06

Fund Breakdown:

Checking Account-Peoples Bank	\$ 665.72
CD—Peoples Bank	\$6,387.34

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2022/2023 DELINQUENT TAXES

PARCEL	NAME	TAX YEAR	TOTAL PAID	PARCEL	NAME	TAX YEAR	TOTAL PAID
130045-000	ADAMS, ROBERT	2022-2023	\$1,056.98 PAID	290024-000	LARSON VIAL LLC	2022-2023	\$272.07 PAID
435000-003	AMERICAN CRAFTED SPIRITS	2022-2023	\$602.91 PAID	560063-000	LARSON VIAL LLC	2022-2023	\$410.61 PAID
810004-000	DALE BACON	2022-2023	\$2,275.54 PAID	570027-000	LARSON VIAL LLC	2022-2023	\$228.93 PAID
190001-336	BALCH, ANTHONY	2022-2023	\$936.01	700005-000	LARSON VIAL LLC	2022-2023	\$298.02 PAID
560029-000	GAIL M BARTON	2020-2023	\$24,607.97	790021-000	LARSON VIAL LLC	2022-2023	\$155.97 PAID
560037-000	BATES, ROXANNE	2022-2023	\$331.23 PAID	700035-000	LARSON VIAL LLC	2022-2023	\$148.32 PAID
790075-000	BEAVER LAKEFRONT PROP	2022-2023	\$171.29 PAID	740010-000	LARSON VIAL LLC	2022-2023	\$297.89 PAID
790077-000	BEAVER LAKEFRONT PROP	2022-2023	\$307.12 PAID	740024-000	LARSON VIAL LLC	2022-2023	\$350.84 PAID
020045-000	BEAVER LAKEFRONT PROP	2022-2023	\$301.07 PAID	740057-000	LARSON VIAL LLC	2022-2023	\$463.76 PAID
470000-777	BLANCHARD, TRACY	2022-2023	\$3,158.61 PAID	790020-000	LARSON VIAL LLC	2022-2023	\$264.07 PAID
190002-225	CARVALHO, F&M	2022-2023	\$2,195.41	790054-000	LARSON VIAL LLC	2020-2023	\$12,195.18 PAID
140000-023	CLOUGH, ALLISON	2020-2023	\$726.38	060009-000	MATTHEWS ROGER W &	2022-2023	\$290.95 PAID
010000-357	COLEY, FREDERICK	2022-2023	\$683.87 PAID	510001-188	MAYHEW TRUST	2022-2023	\$2,775.40 PAID
120000-045	CONNOLLY MARK	2022-2023	\$57.73 PAID	471000-072	MILLER, DONALD & BARBARA	2022-2023	\$257.14 PAID
140000-088	CORMIER, LEAH	2022-2023	\$48.04 PAID	570021-000	MOUNTAIN ROAD ENT.	2022-2023	\$5,331.24 PAID
330000-499	CROSS MICHAEL	2022-2023	\$4,554.36	150008-000	MOUSER ROBERT & KATIE	2022-2023	\$4,855.20
800000-961	CUSHING, MICHAEL	2022-2023	\$3,337.34 PAID	522000-194	OTERO, JESUS	2022-2023	\$277.32 PAID
740106-000	DALTON, ROBERT	2022-2023	\$1,018.29	630000-517	OVITT, CORAL L	2016-2020	\$1,528.90
490041-000	DEPT OF THE TREASURERY	2021-2022	\$1,861.53	120000-053	PALMER, GWEN	2022-2023	\$222.30
700055-000	DEPT OF THE TREASURERY	2020-2022	\$8,848.85	490076-000	PEMBERLEY BY THE RIVER	2022-2023	\$53.38 PAID
430002-156	DOUGHERTY, ROSEMARY	2022-2023	\$618.00 PAID	490057-000	PEMBERLEY BY THE RIVER	2022-2023	\$61.34 PAID
440001-285	ELLIOTT, SUSAN	2022/2023	\$11,364.36	010000-774	PERRON, RICHARD	2022-2023	\$4,685.08 PAID
430002-218	EPWORTH, KEN & ELLE	2019-2023	\$32,327.92 PAID	822000-015	PLACE, MICHAEL R	2022-2023	\$734.07 PAID
120000-039	ESTEY, LISA	2022-2023	\$9.37	570011-000	POTTER, REBEKAH L	2022-2023	\$1,121.07
330000-466	ESTEY, STEVEN	2021-2023	\$9,790.59	740016-000	RIVER VALLEY PROP MAIN	2022-2023	\$251.18 PAID
020057-000	FRANKLIN MUS OF NAT	2022-2023	\$1,440.46 PAID	020024-000	RIVER VALLEY PROP MAIN	2022-2023	\$10,120.41 PAID
790040-000	H&C PROP, LLC	2022-2023	\$134.06 PAID	550017-000	ROADKNIGHT, ANTHONY	2022-2023	\$200.19 PAID
090001-807	HATHAWAY, WINFRED	2019-2023	\$26,604.73	566143-000	ROCKWOOD KABRAY	2022-2023	\$241.82 PAID
630000-332	HORNER, JAMES & EILEEN	2022-2023	\$192.21 PAID	010000-338	SCHILLINGER, DENVER	2022-2023	\$926.59
400009-000	HORNER PROPERTIES	2022-2023	\$206.89 PAID	740110-000	SCHMERTZ, LILLIAN	2022-2023	\$4,151.44 PAID
820000-202	HUSBAND, PATRICIA	2022-2023	\$2,114.37 PAID	190001-000	SHARPE, ROBERT	2022-2023	\$97.94 PAID
400011-000	JARVIS, JUDITH	2022-2023	\$22.43 PAID	671004-000	SMITH, VIRGINIA	2022-2023	\$838.61 PAID
550001-001	JOHNSON, REBECCA	2022-2023	\$3,199.62	252024-000	SWEET AS BARN, LLC	2022-2023	\$209.51 PAID
590000-289	KEATING, MICHAEL J	2022-2023	\$2,291.13	640015-000	TOWN OF WINDSOR	2013-2018	\$6,463.80
560020-000	LARSON, BRIGHAM & MIC	2022-2023	\$15,662.35 PAID	570007-000	TOWN OF WINDSOR	2018-2021	\$3,014.97
560132-000	LARSON, BRIGHAM & MIC	2022-2023	\$112.40 PAID	640027-000	WARREN, REBECCA L	2022-2023	\$560.49
130002-001	LARSON VIAL LLC	2022-2023	\$236.07 PAID	434000-065	YOUNG, JANET	2022-2023	\$2,688.10
130018-000	LARSON VIAL LLC	2022-2023	\$217.90 PAID	020138-000	ZITO MICHAEL	2022-2023	\$261.72 PAID
130036-000	LARSON VIAL LLC	2022-2023	\$153.92 PAID		PRINCIPAL, PENALTY & INTEREST	TOTAL	\$231,085.13

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DELINQUENT TAXES AS OF 06/30/2022

	PRINCIPAL	INTEREST	PENALTY	TOTAL
Tax Year 2013/14	\$751.52	\$601.60	\$60.12	\$1,413.24
Tax Year 2014/15	\$776.76	\$517.98	\$62.16	\$1,356.90
Tax Year 2015/16	\$783.78	\$419.44	\$62.70	\$1,265.92
Tax Year 2016/17	\$1,022.78	\$472.46	\$81.83	\$1,577.07
Tax Year 2017/18	\$1,102.08	\$402.37	\$88.18	\$1,592.63
Tax Year 2018/19	\$686.54	\$288.29	\$54.92	\$1,029.75
Tax Year 2019/20	\$12,472.18	\$3,960.25	\$997.80	\$17,430.23
Tax Year 2020/21	\$22,015.41	\$4,336.06	\$1,516.63	\$27,868.10
Tax Year 2021/22	\$36,182.63	\$3,158.16	\$2,300.48	\$41,641.27
Tax Year 2022/23	\$123,298.97	\$2,747.26	\$9,864.01	\$135,910.02
TOTAL	\$199,092.43	\$16,903.87	\$15,088.83	\$231,085.13

DELINQUENT TAX RECONCILIATION PRINCIPAL ONLY

Delinquent as of June 30, 2022	\$220,503.35
Principal Collected	(\$144,709.89)
Abated	(\$ 0.00)
Balance	\$ 75,793.46

Taxes billed July 2022	\$7,964,157.96
Collected	(\$7,886,922.90)
Abated	(\$ 0.00)
Adjusted	(\$ 15,010.12)
Balance	\$ 77,235.06

Total Delinquent Taxes as of June 30, 2023 (principal only) - \$199,092.43

As of December 28, 2023 ~ Delinquent Taxes (principal only) - \$84,747.85

MUNICIPAL

TOWN CLERK'S REPORT

Fiscal Year 23 was a busy three election date year with the Statewide August Primary, November General Election, and then jumping right into Town Meeting Day. On behalf of all our Election Officials thank you to our voters for your support, patience, kindness, and respect at the polls, it is beyond appreciated by all.

We still saw a high rate of real estate recordings and continued digitizing all new records with continued plans to digitize more historic records, the end goal to have all historic records digitized and properly index. A long project to get the vault records digitized, but an extremely important one in preserving the documents for generations to come.

Thank you to our Windsor residents, it has been and is a pleasure to assist you with your needs, and as always, please don't hesitate to reach out if you need assistance.

Keep your voter profile up to date! Visit mvp.vermont.gov to check your voter information and/or register.

ATTENTION DOG OWNERS: ALL DOGS RESIDING IN WINDSOR MUST BE LICENSED WITH THE TOWN BY APRIL 1, 2024. This is Vermont law (20 V.S.A. § 3581) and there are **NO** exceptions. If you fail to license your dog in accordance with this law, you could face a fine up to \$500. Licensing fee is \$9.00 for spayed/ neutered canines and \$13.00 for those not spayed/neutered. Notices will go out in January and once the office receives payment and current proof of rabies, we will mail the licenses and tags. A late fee will be charged for any dogs not registered by the April 1st deadline. If your dog has a microchip, please provide that information and we will add it to your dog's record.

Don't forget, Dog License Fees can now be paid online for your convenience through the town website: <https://www.windsorvt.org/municipalpay>

TOWN CLERK FEES - FY 2022-2023

Month	Bus Lic	Fees	Restoration	Marriage	DMV Reg	Dog Lic	Total
July	\$30.00	\$1,632.00	\$516.00	\$140.00	\$3.00	\$44.00	\$2,365.00
August	\$0.00	\$2,650.00	\$808.00	\$280.00	\$9.00	\$238.00	\$3,985.00
September	\$0.00	\$3,022.00	\$964.00	\$560.00	\$3.00	\$149.00	\$4,698.00
October	\$0.00	\$2,988.00	\$920.00	\$70.00	\$0.00	\$0.00	\$3,978.00
November	\$0.00	\$2,105.00	\$664.00	\$140.00	\$3.00	\$0.00	\$2,912.00
December	\$0.00	\$1,788.00	\$588.00	\$70.00	\$3.00	\$0.00	\$2,449.00
January	\$0.00	\$1,934.00	\$516.00	\$0.00	\$3.00	\$158.00	\$2,611.00
February	\$0.00	\$283.00	\$88.00	\$0.00	\$3.00	\$102.00	\$ 476.00
March	\$230.00	\$4,311.00	\$1,088.00	\$60.00	\$3.00	\$1,288.00	\$6,980.00
April	\$1,245.00	\$1,280.00	\$300.00	\$0.00	\$12.00	\$933.00	\$3,770.00
May	\$0.00	\$2,683.00	\$964.00	\$60.00	\$0.00	\$106.00	\$3,813.00
June	\$300.00	\$2,325.00	\$772.00	\$210.00	\$3.00	\$123.00	\$3,733.00
TOTALS	\$1,805.00	\$27,001.00	\$6,152.00	\$1,260.00	\$45.00	\$3,141.00	\$41,770.00

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FIRE DEPARTMENT REPORT

Chief Kevin McAllister

29 Union Street, Windsor, VT 05090

(802)674-9043 | Fax (802)674-9037 | kmcallister@windsorvt.org

Like fire departments across the United States, WFD is trying to figure out the secrets to hiring and retention of employees. Having sat in on multiple state hiring and retention committees, the common theme is, "How do we attract, and more importantly, keep, quality employees?" We, the hiring entity, need to evolve as have the candidates we are trying to attract. Up until the past decade becoming a firefighter, a police officer, an emergency medical technician were highly sought after careers. Where we used to get 100 or 200 applications for 1 position, we are now happy if we get 10 qualified candidates for an open position. If agencies are fortunate enough to hire a new person, there is a new phenomenon that has been occurring. The employee may stay for five years, get a lot of specialized training, then go to a new agency. This has given many supervisors, myself included, gray hair and the bottle of Tums in the desk drawer!

We have spoken with this new workforce and asked what needs to happen to make them stay in a department for a career. To no one's surprise, pay was the number one answer. The younger workforce doesn't care as much about a good benefits package versus more money in the pocket. Another shift we are adapting to. Training is another factor. Windsor luckily trains and certifies its people in both EMS and technical rescue operations. These are over and above what is necessary in the fire service.

While agencies across the nation are making advances in hiring and retention, we are not out of the woods yet. We will continue to work on these issues until we have it right.

I previously referenced training. Due to our training in Technical Rescue and Swiftwater Rescue we will be training more with three Upper Valley departments to be utilized, and to be able to utilize, these specialized resources. This will be especially critical for rescues on the Connecticut River. We did assist in a rescue of a man in a vehicle that went off the road and into the river in NH near Sumners Falls. The water was high and fast moving at the time of the rescue. No surprise with all the rain we saw this past summer.

That rain also caused roadside banks to become loose and slide. While we were fortunate and did not see the flooding a lot of our State saw, we did have a few close calls. A little too close for one of our locals. He was driving on Route 5 in town when the bank slid and shifted enough to have multiple trees fall across it. The largest of these trees fell directly on his car destroying it. Luckily two large branches(leaders) split right where his vehicle was. One came down on the vehicle's hood and the other just behind the driver's seat. The driver was able to self-extricate and received only a few minor lacerations. While securing the scene and working with AOT to clean up the mess another large tree came down right where FD personnel had been. They had good situational awareness and saw what was happening and ran to a safe location.

As prices for everything soar and operational expenses are increasing, I am continually looking for ways to make necessary purchases that will have little or no effect on the tax rate to you, the residents of Windsor. My biggest success to date came in this last fiscal year. I applied for the highly competitive FEMA Assistance to Firefighters Grant (AFG), the apparatus portion. Needless to say when I got a phone call from Bernie Sanders' office congratulating me on my success, I was more than pleased.

This award money will be used to purchase a new pumper/tanker. This piece will be replacing an engine that was 30 years old, no longer compliant with US safety codes, and was sent to the Dominican Republic , as

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well as our 33 year old tanker. So WFD is replacing two pieces of apparatus with one which will reduce spending in the long run as well. The remaining funds to purchase this piece came from ARPA Grant funds.

With assistance of Chief Frank, I also completed a grant from Homeland Security to replace old technology radios for the Fire and Police departments. Approximately \$200,000.00 of this request was approved by Vermont Homeland Security but had to go to the Federal Government for approval. At the end of the fiscal year we did not yet have an answer. As of the writing of this report, I know the results, but that will have to wait for next year's annual report.



Closing

Windsor Fire has a fleet of 4 ambulances that cover 6 contracted towns, 4 in Vermont and 2 in New Hampshire. While we cover these towns for emergent (911) calls, the bulk of our ambulance service is performing inter-facility transfers. An inter-facility transfer can be anything from a Paramedic level emergency transfer, down to a patient leaving a hospital after surgery then being brought to a facility where rehab will begin. The revenue generated by these ambulance calls covers the vast majority of my budget.

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Windsor Fire is a full service department that takes pride in the communities to which it serves and the delivery of our services. We continue to grow and educate ourselves to become a progressive, state of the art fire department.

Stay Safe, Stay Healthy.

INCIDENT DESCRIPTION

EMS BLS EMERGENT	421
EMS BLS NON-EMERGENT	443
EMS ALS EMERGENT LEVEL 1	422
EMS ALS EMERGENT LEVEL 2	19
EMS ALS NON-EMERGENT	1
Fire Alarms	49
Vehicle Fire	6
Structure Fire	12
Vegetation Fire (grass)	3
HazMat	19
Service Call	80
False Alarm	49
Mutual Aid to other towns	16
Motor Vehicle Accidents	51
Swift Water Rescues	2
Other	112

Kevin McAllister
Fire Chief
Town of Windsor

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in this report >>>

Administrative services

Community policing

snapshot

Statistics

Training Summary

Windsor's Finest



A Snapshot of the FY 22/23 activities of the Windsor Police Department

WPD Annual report



WPD Honor Guard >>>



The Windsor Police Department Honor Guard represented our community and the State of Vermont at multiple events this year to include line of duty first responder funeral services, parades, presentation of colors, educational events, funerals, swearing-in ceremonies, and special athletic events to include the New England Patriots and Boston Red Sox home games.



On behalf of the Windsor Police Department, it is with great honor that we submit the 2023 Annual Report which provides a snapshot of the department's calls for service, community involvement, professional services, and the investigative & efforts provided to the community over the last year. WPD is dedicated to providing the highest degree of law enforcement service with honor, character, and crime prevention efforts provided to the community over the last year. WPD is dedicated to providing the highest degree of law enforcement service with honor, character, integrity, professionalism, and fairness. As an agency we are committed to protecting the lives, rights, and property of our citizens, while diligently holding offenders accountable in a just and compassionate manner. Windsor PD sets the standard in the region for professionalism and is recognized as one of the most qualified and highly trained agencies in VT.

With a strong commitment to community policing, we protect and serve our community with respect and dignity. The department is comprised of 10 full-time officers, 2 part-time officers, an administrative-assistant, and a crossing guard, who provide 24-7 police coverage 365 days a year. Officers respond to a myriad of calls ranging from assaults, burglaries, domestic violence issues, and illicit substance use related crimes, to animal control issues and motor-vehicle enforcement concerns, to assaults, burglaries, domestic violence issues, and illicit substance use related crimes, to animal crimes, to animal control issues and motor-vehicle enforcement concerns. This year was no exception as we remained vigilant in our commitment to provide effective, efficient, and responsive police services to our citizens; with a focus on protecting life and property, fostering trust, building relationships, and pursuing justice.

WPD recognizes that these services are not provided in a vacuum and would not be possible without the tremendous level of support we receive from our residents, businesses & organizations, town employees, Board of Selectmen, and the families of our officers. We are honored to serve in our capacity as law enforcement officers and are excited to see what this next year holds as we continue to expand our partnerships and service opportunities.

Building relationships

Community engagement

The Windsor Police Department is dedicated to building relationships and collaborative partnerships with our local businesses, youth, organizations, and community members. These proactive efforts help to reinforce a foundation of commonality and understanding that serve to identify challenges in the community and present solutions for remediation and proactive problem solving. To that end, the department and officers actively work with the community to host and support a variety of community events to include:



- Alcohol Awareness programs
- Babysitting Certification courses
- Bicycle Safety and education events
- Cops & Bobbers – fishing laws awareness
- Distracted Driving awareness events
- Drug Take Back programs
- Firearms Safety training courses
- Medication safety and storage programs
- Overdose Awareness & Recovery programs
- Self-defense programs
- Youth Identification Safety Kits



Administrative Services:

Windsor PD continues to offer a variety of administrative services to the community to include:

24-7 Drug drop-off box

- Located in the WPD lobby

Fingerprinting services

- <https://windsorpolicedepartment.simplybook.me/>

House checks

- During vacations or extended absences from the community

VIN verification

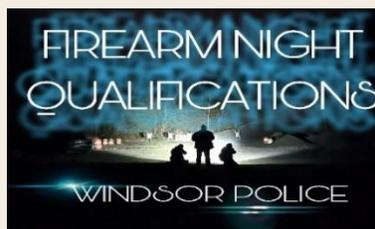
- New and used vehicles

“Leadership and learning are indispensable to each other.” - JFK

Training>>>

The Windsor Police Department is committed to providing professional, high quality, well trained and equipped officers. To that end, Officers participated in > 400 hours of law enforcement related training over the last year. In addition to the mandatory training in Response to resistance – Use of force, Firearms, First-Aid/CPR, and Fair and impartial policing. Officers also attended trainings in:

- Accident Investigation
- Active Threat Response
- Crisis management
- De-escalation
- Domestic Violence Response
- Drug & Violence Prevention
- Ethics
- Exposure to Opioids
- Field Training
- Fire safety
- Harassment prevention
- Human Trafficking Awareness
- Illicit substance sales investigations
- Incident Response to Bombings
- Investigative Interviews
- Impaired Driving Enforcement
- Leadership fundamentals
- MDTs & NCIC
- Overdose Response
- Pedestrian safety
- School Threat Assessment
- Sexual Assault investigation
- Tactical Building Entry
- Team Two



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FY 7/22-7/23 >>> WPD stats

911 Hang Ups	103	Mental Health/Welfare Check	129
Accidents	60	Motorist Assist	7
Agency Assistance	351	Motor-vehicle complaint	119
Alarm – Res / Bus	112	Noise Disturbance	30
Alcohol offense/ Intox	13	Parking Problem	43
Animal Problem	72	Property Check: Res/Bus	19
Arrest on Warrant	32	Public Speaking	29
Assault	24	Sex Offense	9
Background Invest.	4	Sex Offender Registry	3
Burglary	2	Special Detail	17
Citizen Assistance	224	Suspicious	372
Citizen Dispute	79	Threatening/Harassment	16
Dead body Invest.	15	Traffic Hazard	44
Directed Patrol	453	Traffic Offense	7
Disorderly Conduct	8	Trespassing	13
Driv. License Suspend	4	Unlaw. Mischief/Vandal	19
Domestic Disturbance	31	Unsecure Premises	18
DUI arrests	10	VIN Inspection	24
Fireworks	11	Violation of court order	9
Foot Patrol	145		
Fraud	14		
Juvenile Problem / Runaway	138	Traffic Citations	157
Larceny / Theft	44	Traffic Warnings	782
Leaving scene of accident	2		
Littering	4		
Lost / Found Property	44	*This table is a summary of activities and is not all inclusive of all calls for service	
Medical assistance / response	85		

In fiscal year 2022-2023, Officers responded to more than 3,000 calls for service.



Congratulations to the following officers who received promotions this year:

- Detective Jered Condon to Master Patrol Officer
- Officer Joseph Pregent to Acting Patrol Sergeant

Officer Justin Abualjadail

Prior to joining WPD this year as a full-time officer, Justin earned a BA in History at Pennsylvania State University and served in the United States Army as an Infantryman achieving the rank of E-4 specialist. He has prior law enforcement experience with the Brattleboro Police Department, Vermont Veterans Outreach Program, and the United States Treasury Office.

Officer Curtis Taft

Officer Curtis Taft, a Vermont native, returned to WPD this year to serve as a part-time officer. He currently works as a shift supervisor for the Vermont Department of Corrections in Springfield and has prior law enforcement experience, having served as a patrol officer for both the Windsor and Norwich Police Departments.



The Windsor Police Department was awarded the 2023 Reginald D. Belleville Award by the Vermont Association of Chiefs of Police for the department’s significant contribution to reviewing and serving as advisory members on statewide policy committees, and effective representation of law enforcement concerns at the State House during legislative discussions, which resulted in WPD being identified as an agency that “directs the vision and strategic plan for law enforcement across the state.”

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HIGHWAY DEPARTMENT

In Windsor the Town Manager also has the title of Public Works Director. As such, the highway foreman reports directly to the Town Manager. While I run the day to day operations, budget and personnel matters are handled collaboratively between the Town Manager (Dir. of Public Works) and myself. I serve as a working foreman meaning I direct the crews as well as work alongside the staff meeting the needs of the community.



Our highway vehicle fleet has improved significantly over recent years. FY 2023 did not call for any vehicle replacement but we were able to set aside additional funds in our capital budget for future purchases.

For the majority of the year the Highway Dept. schedule is driven by seasonal tasks; mowing, paving, grading, pothole patching in the summer and fall, leaf removal and grading in the fall, plowing and sanding in the winter, and winter cleanup and dirt road repair in the spring. Interspersed tasks like roadside mowing, assisting with paving projects and street sweeping are incorporated into the day. Many of the routine maintenance requirements of the fleet are also handled by the staff. The recent additions of a roadside mower, sidewalk plow and ditch leaf blower have increased the capabilities and efficiency of the crew in carrying out many of their tasks.

Most members of the Highway crew are residents of Windsor and look forward to helping in the community whenever we can. The photos below show a member of the department assisting on “Green Up Day” as well as assisting the Windsor Rotary Club with their “Duck Derby”.



As always the Highway Crew of Earnest, Stephen, John, Mason and I thank the other town departments for the teamwork displayed when weather hits. We also thank the residents of Windsor for their support. We look forward to providing another year of quality services to the community.

Respectfully submitted,
Pete Johnson, Highway Foreman.

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UTILITY DEPARTMENT

The Windsor Water and Wastewater Departments provide essential services to the Windsor community. Each month between 5 and 6 million gallons of water is pumped from our well, located off of State Street, with between 6 and 9 million gallons of wastewater being treated at our main plant, located on Pasco Way, and our satellite plant, located on Route 5 South. West Windsor wastewater flows into our system as well as some infiltration accounting for the difference. This is all done in a highly regulated environment.



From an operational perspective FY 2023 was a quiet year. Service interruptions resulting from line breaks and blockages were at a minimum.

Projects are as follows:

1. Ongoing meter replacements as needed.
2. Maintaining West Windsor collection systems and pump stations.
3. Agency of National Resources PFAS Testing and monitoring is ongoing on wastewater discharge for Perfluoralkyl and Polyfluoroalkyl Substance and as well as other State and Federal mandated testing protocol.
4. Upgrades to the methane gas system and working on replacing yard pumps systems at the Treatment facility.
5. Replacement of fleet vehicle with new utility body vehicle to ensure reliability of all equipment.

We would like to thank the residents of Windsor for their continued support, patience, and understanding during good times as well as the bad. The main objectives of the utility department will remain that we operate our systems responsibly and provide good service to the town so that we can provide its residents with a service that they are satisfied with. We always strive to keep public health in mind.

We would also like to thank the Highway Department for their continued support.

Respectfully submitted,

Mike Reynolds and the staff of the Windsor Utility Department

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WINDSOR RECREATION DEPARTMENT

Recreation Director: James Aldrich
Recreation Assistant: Bill Gokey
Recreation Assistant: Katelyn Curtis

Recreation Commission:

Harry Ladue, Chairman
Leslie White, Secretary
Bob Hingston
Barbara Rhoad

The main goal at the Windsor Rec. Department is to improve recreation facilities and opportunities by listening to public feedback on what they want for their town. Fiscal year 23' proved to be a generous year here at the Rec. Center. The town Selectboard voted to allocate \$100,000.00 from the ARPA (Covid relief money) funds to upgrade the Windsor Fairgrounds playground and Paradise Bark (Windsor's dog park). We also received funding for upgrades at Mill Pond Swim Area. The Recreation Center and its staff pride themselves on being youth advocates first and foremost. With each year that passes, we gain knowledge and experience on how to optimize the resources and facilities we have to create a better Windsor for all.

In late May we underwent the project of adding equipment to the playground at the Windsor Fairgrounds. The additions included two slides, tire swing, playhouse, jungle gym, see saw, volta inclusive spinner, rotating climber, four metal tables, two metal benches, and 80 yards of playground mulch. The project took three weeks to complete with the help of many volunteers and local businesses. On June 12, 2023 a grand opening was held with a ribbon cutting ceremony led by Tera Howard (Selectboard member) who was the driving force behind this wonderful addition.

Mill Pond (Kennedy's) and Paradise Bark also saw upgrades in fiscal year 23' because of APRA funding. Mill Pond acquired two yellow floating docks, two metal picnic tables, and two bench swings. Paradise Bark had \$25,000.00 allocated for its new doghouse, fire hydrant, and four piece agility dog set. We have found that the dog park and our swim area are widely used by many residents and non-residents. As our facilities continue to improve so does participant levels which ultimately impacts our local economy.

Summer camp continues to be our cornerstone program. For eight weeks in the summer our youth get to experience 8 hours of summer activities five days a week. Five years ago the program served 70 participants. In fiscal year 23', 130 participants attended our program. From swimming at the pond to playing dodgeball in the gym, our kids get physical activity all day long. The Windsor Rec. continues to offer youth sports for the fall, winter, and spring season. We also offer sports camps for youth in the summertime.

Looking forward, we are finding innovative ways to engage residents with new programs, activities, and facilities. The Rec staff continues to use the concept of community health and practical life skills as a basis of programming. We encourage everyone to come down and check us out at 29 Union Street, give us a call at 802-674-6783, like us on Facebook, or go to windsorvt.myrec.com.

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ZONING AND PLANNING

In fiscal year 2022-2023, approximately 26 permits were granted for work in the community. However, in addition to the usual permits for fences, decks, and swimming pools, this year there were two permits for new home construction/placement, some significant additions and outbuildings to current properties, as well as permitting the merging of three downtown lots into one in preparation for the new Central & Main Housing project to come.

The Mount Ascutney Regional Planning Commission took on the role of Windsor's Zoning Department for FY22/23, with Jason Rassmussen, the MARC Executive Director taking on the Interim Zoning Administrator role, with Malia Cordero, Assistant Planner at MARC, helping with much of the day to day tasks and questions as they would come. Their combined knowledge and assistance was a huge asset for the Town as we continued the search to find new staff for the Zoning Office. We wish to thank them for taking on the interim role and assisting our citizens.

The Planning Commission, Development Review Board, and Design Review Board continued work on updates to regulations and the changes made in previous years seemed to work to add to our ability to attract development. All three Boards worked together to assist in the early stage planning for the Central & Main project, assuring that this much needed and important project to town, would be designed in a manner that fit in seamlessly with current downtown architecture.

Development Review Board:

Bill Ballantyne, Chair
Malcolm Blue
Paul Doiron
Larry Jones
John McGovern
Kathy Marsh
Kathleen Chandley (alternate)

Planning Commission:

Alex Kelley, Chair
Brendan D'Angelo
Colin Moon
Brian Porto
Mike Welker

Design Review Commission:

Bill Ballantyne, Chair
Paul Doiron, Vice Chair
Judy Hayward, CLG Coordinator
Henry Duffy
Kathryn Grover
Kathy Marsh

DEVELOPMENT

During FY 22/23 we once again enjoyed the "Concerts on the Common" series bringing back local favorites with some new musicians added in. Running on Wednesday evenings, the concert series coincides with the Eggewater Farms CSA pick-up in town.

In the fall, all hands were on deck from multiple Town departments to assist the Windsor Rotary with the annual Autumn Moon Festival.

Once again, the Town became the "Neighborhood Champion" for American Express founded Small Business Saturday. Held the Saturday after Thanksgiving, this day promotes shopping local for the holidays. We passed out promotional materials and highlighted our home-based and brick-and-mortar businesses on our platforms to get the word out about the vast variety of offerings found right in our own backyard; there really is something that can be found in Windsor for everyone on your shopping list!

Our "Light Up Windsor" event was brought it back for a third time. The third annual event was a huge success and the Town was lit up more than ever before, bringing much needed fun and cheer to all those in Town. To keep it local, the top three winners of the event were able to choose a gift certificate to a Windsor Business of choice. The annual business winner was awarded a rotating trophy of a beautiful Simon Pearce glass tree with lit base to showcase until the next year.

Throughout the year we focused on promoting Windsor businesses new and long-standing, and the uptick of activity and events happening throughout town by various organizations.

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WINDSOR COUNTY UPDATE

To: Windsor County Town Clerks

From: Assistant Judges Alison Johannensen and David Singer

Re: County News

Date: December 2023

The County has experienced some changes this year, the first one is the bond that the county tax payers had approved for the Court House renovation has been paid off as of November 01, 2023. Thank you to all the tax payers for supporting this renovation.

Assistant Judge Ellen Terie decided not to run for re-election last year and retired as of January 31, 2023. Assistant Judge Terie was a valued member of the county and we certainly thank her for the 8 years she served Windsor County residents.

We also thank Assistant Judge Michael Ricci, who was also a valued member of the county and served the Windsor County residents for almost 2 years after being appointed by Governor Scott.

Our Deputy Clerk, Dianne Bumps decided to retire from her county position in May of 2023. We thank Dianne for her dedication during her 5 years with Windsor County.

The County Building Superintendent, Bruce Page, who has taken care of both county building since July of 2017 decided to retire from his county position at the end of November 2023. We thank Bruce for all his dedication and hard work.

We thank Mike Chamberlain for the many years he served Windsor County as Sheriff. We wish him well and hope he is enjoying himself.

We wish them all well in their new adventures!

Windsor County residents elected Ryan Palmer as the County Sheriff. Sheriff Palmer has been approaching his new responsibility with a lot of enthusiasm.

Windsor County residents elected two (2) new Assistant Judges, Alison Johannensen and David Singer who assumed office as of February 01, 2023. We welcome both of the assistant judges.

The Assistant Judges are working hard on securing an energy efficiency grant to be used to replace the old boiler in the county building. If the county is successful in securing the grant, we hope the boiler can be replaced within the next year.

The Windsor County Final Budget Hearing is scheduled for Friday, January 19, 2024 at the County Building in Woodstock, Vermont at 5:00 P.M.

Windsor Southeast Supervisory Union

Dear Communities of West Windsor, Windsor, Weathersfield, and Hartland:

It has been a true honor to serve as your Superintendent this year. Your support, encouragement, and trust in me is humbling. I am so lucky to work in such a supportive community.

The 2022 - 2023 school year was a year of growth and achievement for the Windsor South Supervisory Union. At the student level, we focused on student engagement through voice, choice, and agency. We used the Leader in Me framework, principles, and paradigms to teach our students how to successfully and compassionately lead their own learning in many areas. It is heartwarming to see our students helping to shape the culture of the school, eloquently sharing what they need to be able to thrive in our schools, and setting and achieving goals.

As a supervisory union, we continue to strive to create schools where each student receives the resources and educational opportunities needed to learn and thrive. We also strive to ensure that our staff continue to work to make sure that all our students feel safe, valued, included, and have a sense of belonging within our community.

At the administrative level, we created and/or implemented new systems for the onboarding of new staff, SU-wide Multi-Tiered Systems of Support, differentiated professional learning, and supervision and evaluation. We also piloted and adopted a new progress monitoring system called STAR, and we piloted and adopted an ELA program K-5, Amplify ELA, and a math curriculum K-8, Eureka2.

Our strategic plan continues to guide our work. Equity, engagement, and wellness are at the heart of our plan and are a part of all decisions we make. We worked with a consultant this year to refine our vision and mission statements.

WSESU VISION AND MISSION

Our Vision:

Engaging hearts and minds for a limitless future

WSESU - where students want to learn, staff want to work, and families want to live

Our Mission:

WSESU is a diverse community of learners where:

- Every learner has the potential to be a leader
- Students have a strong voice in shaping their school experiences
- Learning is personal, connected, and relevant
- High expectations exist in caring, nurturing environments
- Individuals grow into larger communities, while also broadening a sense of self
- Positive relationships define the interactions between school and the community
- Students get better at making decisions by making decisions
- Everyone is able to bring their full selves to the learning experience

Our FY25 budgets reflect our priorities and include the resources needed to ensure the success of all our students, while also balancing the needs of the taxpayers. We continue to align our policies, practices, and systems with our vision of high achievement and healthy students who are emotionally and physically safe.

I want to thank our dedicated faculty, staff, and administrators who give their best each day to ensure that our students develop the skills and competencies necessary for success.

Thank you for allowing me to serve your communities. I look forward to continuing to learn and grow with all of you.

Sincerely, Christine Bourne

Planning & Development

DOWNTOWN WINDSOR

In the past year, we have seen new businesses that have opened or coming soon. Our restaurant options continue to dominate our downtown, offering a wonderful variety for every palette in a short walking distance. We are increasingly fortunate to the businesses that have chosen Windsor and continued to stay in Windsor over the years. Windsor's potential continues to grow and we strongly encourage all residents, whether lifelong or brand new, to take time to explore all Windsor has to offer in regards to our Downtown and businesses, you won't be disappointed!

In regards to real estate in our downtown, there was still a high demand, but much less inventory in the downtown area. Improvements made to homes and the downtown itself has made the area increasingly desirable for owners and renters. There are many new faces to be met walking and cycling on the streets.

As a final note, please help keep our downtown clean! The Town has dog waste stations, cigarette butt stations, picnic seating, and trash/recycling throughout the downtown for the benefit of our community and to help keep our downtown looking its best.

MOUNT ASCUTNEY REGIONAL COMMISSION

The Mount Ascutney Regional Commission (MARC) is an organization that serves ten towns in the southern Windsor County Region, including Windsor. The activities and programs of the MARC are governed by a Board of Commissioners that are appointed by each member town. The primary function of the MARC is to assist member towns with their planning and other community related activities, and to promote cooperation and coordination among towns.

During FY23, the dues from member towns contributed about 2% of the MARC's annual budget of \$1,741,824. The town dues assessment of \$4,627 was determined on a \$1.30 per person based upon U.S. Census data. The remaining revenues were derived from federal, state and other funding sources.

The MARC offers member towns a broad range of services, including assistance with planning, zoning, transportation, water quality, emergency management, data, mapping, and other planning activities. In FY23, the MARC has provided a significant number of services to the Town of Windsor including:

- Technical assistance with the Grants-in-Aid Program;
- Served as the Interim Zoning Administrator;
- Helped to prepare a successful application for renewal of Windsor's downtown designation;
- Assisted with hiring planning and zoning staff to be shared with Weathersfield and Rockingham;
- Assisted with wastewater system improvements for the Bunker Hill Mobile Home Park;
- Technical and financial assistance through the regional brownfield program for Fabricare Dry Cleaners demolition, Windsor Gas and Light/Levesque site assessment, 133-130 Main St. site assessment for the housing project, and a Windsor Railyards site assessment for Town acquisition;
- Provided project management assistance (e.g. Mount Ascutney Hospital stormwater improvements);
- Supported local emergency management planning efforts;
- Assistance with the update to the Local Emergency Management Plan;
- Assisted with response and recovery after the July flooding event;
- Provided information and technical assistance related to the American Rescue Plan Act (ARPA).

We would like to thank Tom Marsh, Windsor's representative who has served on the MARC Board and Committees this past year. Thank you for your continued support of local and regional planning. For more information about the MARC, call us at (802) 674-9201, visit our website at www.marcvt.org, or look us up on Facebook.

Jason Rasmussen, AICP, Executive Director

Planning & Development

SPRINGFIELD REGIONAL DEVELOPMENT CORPORATION (SRDC)

On behalf of the members and Board of Directors of SRDC, I would like to thank the Town of Windsor and Windsor Improvement Corporation (WIC) for their continued support and partnership. We have had the pleasure of assisting on several projects in the community.

SRDC provides administrative services for WIC as well as providing direct support to WIC and Town economic development efforts. This includes property management services for the River Street Commerce Park (the former Goodyear site) and the Windsor Resource Center. We assisted WIC in completing a variety of code-related improvements at both properties.

We also have been assisting WIC in working with Evernorth and the Windham Windsor Housing Trust to create the Central & Main housing project on property behind the Windsor Diner, which should break ground in 2024.

We continue to work with all of the businesses in Artisans Park. SRDC owns the Blake Hill Preserves property in Park and works closely with all of the companies located there on a variety of needs. SRDC currently has roughly \$800K million in debt on our balance sheet associated with the properties we own in the Park, in partnership with the Vermont Economic Development Authority.

Retention and expansion are two of the key objectives of SRDC's work. Debra Boudrieau continues to serve Windsor residents and businesses as the counselor for the Small Business Development Center, which is housed in our office. We also provide assistance with government contracting through Ed Williams, the PTAC staffer, who is based at SRDC.

The dominant issue with our area employers continues to be workforce development, and the lack of available workforce. SRDC is a close partner with the River Valley Workforce Investment as well as other regional stakeholders, and is actively working to address a variety of related issues, including increasing the workforce participation rate in the labor market area. We are a core partner on the Working Communities Challenge team, which is one of 4 regions in Vermont to receive a multi-year grant from the Federal Reserve Bank of Boston to assist low and moderate-income people with barriers to sustainable employment.

We are grateful for the strong partnership we have WIC Chair Donna Sweaney, as well as with Town Manager Tom Marsh and the Selectboard. We also appreciate our partnership with the Mt. Ascutney Regional Commission.

We are always happy to talk with anyone about what we do, on WIC's behalf, in Windsor. Our office is at 14 Clinton Street, Springfield. I can be reached at 802-885-3061 or bobf@springfielddevelopment.org. Our web site is www.springfielddevelopment.org and you can "like" us on Facebook! Once again, many thanks for your continued support. Working together, we will ensure that "Great Things Happen Here" for many years to come.

Bob Flint
Executive Director

Planning & Development

WINDSOR IMPROVEMENT CORPORATION (WIC)

The Windsor Improvement Corporation (WIC) promotes economic development in Windsor by providing collective efforts of our key partners, including the Town of Windsor, the Springfield Regional Development Corporation (SRDC) and the Mt. Ascutney Regional Commission (MARC). Efforts undertaken by WIC are overseen by our dedicated, volunteer board of directors and made possible through financial support provided by the Town of Windsor.

During FY2023, WIC's efforts remained centered on achieving community-focused, long-term development goals while addressing a mix of high priority needs. WIC owns and operates the River Street Commerce Park (the former Goodyear property) as well as the Windsor Resource Center, in partnership with SRDC. WIC continues to invest in both properties, completing a variety of code-related improvements during the past year.

WIC has been partnering with Evernorth and the Windham Windsor Housing Trust on the proposed "Central & Main" project on property WIC owns behind the Windsor Diner. We expect the transfer ownership of the property in late 2023 with a groundbreaking expected in the spring. WIC also owns and leases the "Riverfront House" on Jarvis Street, which is an important part of that neighborhood in the community.

The WIC Marketing Committee has created a new community website, logo and social media presence and will be working with the resurrected Downtown Committee to help promote Windsor.

The WIC Board usually meets on the third Thursday of the month at 7:30AM at the Windsor Welcome Center. The public is welcome to join us. Interested people can contact me. Many thanks to the community for its ongoing support of WIC!

Donna Sweaney
President

CULTURE & HERITAGE

AMERICAN PRECISION MUSEUM

2023 was a busy and exciting year for the American Precision Museum. The museum welcomed a record number of over 6,400 visitors to the historic Robbins & Lawrence Armory, many of those visiting Windsor for the first time. In addition to introducing our visitors to the story of American innovation in which Windsor played a critical part, the museum staff and Board were busy on developing new projects and plans to support the economic, social, and cultural vitality of our town and region.

In March, the museum was awarded a \$500,000 matching grant from Vermont's Agency of Commerce and Community Development's "Community Recovery and Revitalization Program." This funding will be used to expand the museum's public spaces and galleries to the second floor—transforming our unheated collections storage space into vibrant educational and exhibit spaces. This project will not only serve local youth, families, and schools, but will provide new spaces for members of the Windsor community to gather and draw even more new visitors and tourists to Main Street.

The museum continues providing STEM resources and programs to schools and families. Our popular "STEM+M Pathways Project" (STEM plus Manufacturing) delivered over 2,000 hands-on STEM kits to 4th–6th grade students throughout the region. For families and adults, the museum held a 6-week Summer Maker Series bringing expert makers from the Upper Valley to Windsor to delve into engineering and technology through family-friendly maker activities and supported other special event program across the year for our local and regional audiences.

In May we completed the installation of the "Made by Hand to Made by Machine" exhibit in the museum's main gallery. This beautiful exhibit tells story of how Windsor was a birthplace of American precision manufacturing and the innovations that took place here and their impact on the world.

This past summer the museum held a series of community listening sessions as part of the development of its new five-year strategic plan. These sessions were invaluable in helping the museum understand the needs of Windsor and our surrounding communities as we plan for the future. The plan includes new mission, vision, and values statements which were highly informed by our conversations with community members. These can be found our "About" page on the website at americanprecision.org.

As the museum grows and plans for the future, we look forward to continue working with members of the Windsor community and we encourage you to join our efforts. Together we can lean into our sense of place and embrace a vibrant future, while celebrating and understanding our past.

Sincerely,
Greg DeFrancis, co-Executive Director
Steve Delassio, co-Executive Director

JUSTICE EQUITY DIVERSITY INCLUSION COMMITTEE (JEDI) ANNUAL REPORT

The Windsor Justice Equity Diversity and Inclusion Committee is a municipal advisory committee focused on advocacy for all the people of Windsor, without deference to residential status.

We dedicate ourselves to uplifting the voices of those most impacted by inequities, seeking justice for those adversely affected by systemic racism, bias, and oppression and constructing intentional policy toward social equity in town government and its institutions. We strive to foster a welcoming, diverse community where all people can thrive.

We meet monthly on the fourth Thursday of each month at 6 pm at the municipal building in Windsor. The public may attend our meetings virtually or in person.

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We value and welcome feedback and input, along with engagement of the public during our monthly meetings.

In November 2022, the JEDI Committee helped organize and support the Transgender Day of Remembrance Walk and address sponsored by the Queer Connections group from Windsor High School and LGBTQIA2S+ & Allies of Windsor, Vt group on the Windsor Common.

An informal event entitled “Community Discussion & Potluck” was held in January 2023 at the Windsor Welcome Center to gather input and feedback from the public. The main topic that garnered a great deal of attention from the group was the availability of having more public art in Windsor.

The month of February found the committee participating and staffing a table at the Windsor Recreation Center Civic Organization Open House. This event provided a wonderful opportunity for members of the committee to raise awareness of who we are, as well as our purpose.

Since the topic of public art was so heavily discussed during the January forum it was decided to hold a second potluck forum to discuss the possibility of a public art initiative in March at the Windsor Welcome Center which was well attended. The consensus and conclusion of this event was that forming a grassroots effort led by community members would be more conducive to this effort gaining momentum in town as opposed to our committee initiating this project.

April found this committee aiding and supporting the planting of a PRIDE tree in town, along with presenting the residents’ petitions in favor of this initiative. A PRIDE tree was planted at the Windsor Fairgrounds in late June. Emma Caffrey, as select board liaison to the JEDI committee spearheaded this endeavor at the fairgrounds. We also submitted a letter recommending the signing of the PRIDE Proclamation and flying of the PRIDE flag which was signed by the select board in June.

Our intent is to work on actionable projects that will benefit Windsor and our wider community at large.

Looking to the future, the committee will continue its mission of responding to citizen’s concerns and facilitating being a conduit between the parties involved and the Select Board. We strive to be an avenue for an open, respectful dialogue between citizens, this committee and the Select Board.

We will continue to be a safe space for citizens to come to voice their concerns to ensure that values of justice, equity, diversity & inclusion are being met in the town.

Respectfully Submitted,
Mary McNaughton, Chair person

PARADISE PARK COMMISSION

The 22-23 fiscal year in Paradise Park was most greatly influenced by the extremely wet summer. The more or less constant rain caused several trees to fall across the trails and waterways in the Park, as well as trail erosion and inundation of the wetlands. PPC members and local volunteers were frequently engaged in tree removal and general trail maintenance through most of the summer. During two July flood events, the Hubbard Brook rose to levels that caused freshets to flow southward into the adjacent wetlands and indirectly into Lake Runnemedede. Flooding caused the Pulk Hole Brook to overflow the Constitution House trail and undoubtedly added nutrients to the Lake via the wetlands, but unlike most Vermont lakes, Lake Runnemedede quickly cleared without any apparent ill effects.

The flooding prompted two self-help projects in the Park. Rebecca, Carolyn and their respective partners-in-

CULTURE & HERITAGE

crime built a new footbridge on the Constitution House trail over the slumps around the Pulk Hole Brook culvert in early August. Our “super-volunteer,” Pieter Van Schaik, built and installed a new boardwalk in the soggy section of the Meadow Loop. Pieter quietly helps maintain the lowland trails around the Lake all season long and volunteers his time and expenses on behalf of all of us. Bravo, Pieter, your contributions to the Park and Village are wonderful!

ANR Dam Safety inspectors made a visit to the Park this summer and issued a Dam Safety Report on the dikes. In general, the dikes are sound and the PPC and town officials will be discussing and executing the various recommendations over the next year.

Botanists from the Native Plant Trust made several visits to the Park to look for the rare Autumn Willow (*Salix serissima*), which was reported here in 1998. We did not locate any. Other rare and endangered plants were located and confirmed with the Vermont Natural History Inventory folks at ANR, including the rare pondweeds, Marsh Horsetail and Cyperus Sedge. VNHI also sent us information on another plant found here (White Water Buttercup) that had recently been added to the List. We did not find that plant during the summer.

The PPC continued to monitor the Lake and wetlands for water quality, and for the first time conducted water testing of the Hubbard Brook as well. We issued a small report on the filamentous green algae that grow in Lake Runnemedede and are building our understanding of how the various plants and microorganisms interact over the course of the growing season.

Carolyn created and posted wonderful new signage at the Lake kiosk!

Jim hosted a walk-through with the ANR Lake Wise program administrator and others to discuss ways to engage adjacent landowners on the south side of the Lake in best practices.

New procedures and instructions for camping in the Town Forest were created and posted at the Town offices (See the Town Clerk for camping permits).

Please keep enjoying the Park and, as always, we appreciate your kind words and feedback on how we can improve the experience.

Respectfully submitted,
Paradise Park Commission (Jim Bennett, Paula Robbins, Andrew Robbins, Ann Roy, Rebecca Haynes, Ryan Hebert, Kelsey O'Connor, Carolyn Dugas, Philip Horner)

WINDSOR VERMONT HISTORICAL ASSOCIATION

Dear Select Board and Citizens of Windsor:

Thank you for recognizing the importance of Windsor Vermont Historical Association (WVHA) by allocating \$3,000 to our organization for the fiscal year 2024. We are an all-volunteer staffed non-profit organization dedicated to collecting, preserving, and interpreting Windsor's historical record. We strive to promote awareness of and interest in the development and evolution of the town, including its residents and organizations, by providing access to our collections and continuing to grow our programs and services.

2023 was a year of continued (and sustained) progress for WVHA. We hosted our 3rd Annual Walk Through Windsor's History: *Where We Bought Our Food: A Tour of Windsor's Grocery Stores*, baked from historical recipes at our 2nd “Taste Of Windsor History” at Autumn Moon Festival, and continued publishing our Bi-annual Newsletter, made available in both print & digital formats. We hosted a VT Civilian Conservation Corps presentation in April, and in September brought to fruition phase II of WVHA board member Kathryn Grover's work on Little Warsaw, publishing (via grant funding) *Windsor's Warsaw: The History of a Workers'*

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Neighborhood. We launched the “Around the Block Quest” walking tour, viewable via PocketSights web & mobile app. Lastly, and in accordance with our years long redesign, we procured a flat file storage donation which will soon be residing in our collections room. We again thank the residents of Windsor and humbly ask for \$3,000 to be allocated to WVHA for the fiscal year 2025.

Respectfully,
WVHA Board

WINDSOR PUBLIC LIBRARY

Hello from the Windsor Public Library!

2023 was a good year here at the library. We had some successes that we’re excited to share with you, including completing our accessibility improvements, being here for our community during bad weather, working so the Windsor Chronicle is now available online, offering Kanopy film service, and returning to more in-person programming.

ACCESSIBILITY IMPROVEMENTS

We were thrilled to complete our Lift Installation and Accessibility Project in 2023. This project included installing a lift so that folks who can’t navigate stairs are now able to access our lower level (including our bathroom, children’s room, meeting room and historical records room.) Our stairs were redone for safety to eliminate winders, and a handicapped door opener will hopefully have been installed at our entrance by the time you read this. Regarding the lift, as one patron who frequently uses the library (and now the lift) says, “It’s a big help. Long overdue but... it’s good.”

ASSISTING OUR COMMUNITY IN BAD WEATHER AND WITH COVID-19

During several storms last winter/spring and the flooding last summer, the library was here for folks who needed us. We had community members at the library charging their phones, checking their email, working remotely, and even filling up gallon jugs of water to use at home. The library is a designated cooling/heating location for Windsor, and during hot summer days, families and individuals were able to come in and cool off. As climate change brings more erratic weather, the Windsor Public Library is working to best support our community.

During 2023, we were also able to offer free take-home COVID tests to community members, and helped many individuals sign up to get COVID-19 and flu shots.

WINDSOR CHRONICLE NOW AVAILABLE AND SEARCHABLE ONLINE

Thanks to an engaged community member, the wonderful generosity of the copyright holder, and coordination between the Windsor Library, the Vermont Department of Libraries, Newspapers.com and the Vermont State Archives and Records Administration, the Windsor Chronicle is now freely available and searchable via newspapers.com! The Chronicle was Windsor’s local paper from 1974-2003. To search for free (and without a newspapers.com membership), just go to <https://windsorlibrary.org/windsorchronicle> and follow the instructions.

KANOPY FILM SERVICE

We now offer access to free online films through [Kanopy Film Service](#). Patrons can watch roughly 5 films per month, with unlimited viewing of kids’ videos.

PROGRAMMING

In 2023, we began hitting our stride again with more in-person programming, including a Bicycle Tune-Up workshop, a talk on tick disease prevention, a discussion on the worth of family papers, active and engaged knitting and French conversation groups, a talk by a Windsor resident on her recent Pacific Crest Trail adventures and more.

Your Library relies on the Town of Windsor’s appropriation to function and flourish. We so appreciate our town and love being a part of your lives. Library hours are: Mondays and Wednesdays: 9AM-7PM,

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Thursdays and Fridays: 9AM-4PM, and Saturdays 9AM-1PM. You can also access numerous electronic resources from home by visiting our website at <https://windsorlibrary.org>, or follow us on Facebook or Instagram (windsorlibraryvt). Thank you so much for your support.

Barbara Ball, Director, Windsor Public Library

Actual 2023

Revenue

Contributed Support: \$ 80,721.62
Investment Income: \$ 1.72
Miscellaneous Income: \$ 2,743.91
Town Appropriation: \$ 102,523.36
Total Revenue: \$185,990.61

Expenses

General & Administrative Expenses: \$ 22,447.55
Payroll Expenses: \$ 91,486.27
Programs and Books: \$ 9,518.49
Total Expenses: \$123,452.31

ORGANIZATIONS SERVING WINDSOR

CONNECTICUT RIVER – MOUNT ASCUTNEY SUBCOMMITTEE ANNUAL REPORT - 2022

The Mount Ascutney Subcommittee of the Connecticut River Joint Commissions (CRJC) meets every two months and consists of up to two volunteers nominated by riverfront municipalities, with allowance for alternates. Throughout 2023, the Subcommittee has maintained a hybrid meeting format where a quorum of participating municipalities is required to be present in person. Current members of Vermont are Judy Howland and Dan Nelson from Hartland, William Manner and Kelly Stettner from Springfield, Howard Beach from Weathersfield, and Michael Metivier and Jim Bennett from Windsor, and openings in Rockingham. Current members of New Hampshire are John Streeter from Charlestown, Jeffrey Plant from Cornish, David Taylor from Plainfield, and David Bailey in Claremont. Those with only one representative have an opening for a second volunteer. During 2023, David Taylor from Plainfield served as chair. Meetings and events are open to the public.

Mount Ascutney is one of the five subcommittees a part of the CRJC since 1989. The Subcommittees provide a local voice to help steward the resources on or affecting the Connecticut River, particularly on topics related to the maintenance of good water quality, wildlife habitat, and appropriate development. Specific responsibilities include providing feedback on proposed permits and plans to NH Department of Environmental Services, VT Agency of Natural Resources, and municipalities. In addition, CRJC is responsible for maintaining a bi-state watershed plan.

During 2023, Mount Ascutney engaged on several issues. Permits that were reviewed include herbicide or pesticide use in proximity to the River, boat landing management, a farm store development in Hartland, and industrial park buildout in Windsor. Mount Ascutney continues to monitor the Bellows Falls Dam relicensing process, as well as a potential bicycle corridor along VT Route 5.

CRJC supported outreach efforts in service of the Connecticut River, including the Making Room series: Planning for those who are here and those on their way; as well as the Connecticut River Watershed Partnership meeting in coordination with Friends of Conte. Further, Mount Ascutney supported water quality monitoring efforts along the Connecticut River.

In 2024, Mount Ascutney will continue their activities in management, outreach, and learning for the Connecticut River. Mount Ascutney welcomes local participation in permit reviews, educational events, watershed planning, and water quality monitoring. If you are interested to learn more, please contact us at info@crjc.org.



GREEN MOUNTAIN RSVP

Serving Bennington, Windham, and Windsor Counties
160 Benmont Ave., Suite 90, Bennington, VT 05201
(802)772-7875 | caliberti@svcoa.net | rsvpvt.org

Green Mountain RSVP (GMRSVP) is an AmeriCorps Seniors program that engages people 55 and older to improve lives, strengthen communities and foster civic engagement. GMRSVP is focused on addressing social isolation, healthy aging, and food insecurity.

Eight GMRSVP volunteers live in and serve in Windsor delivering meals, leading exercise classes at Windsor Village and ZOOM, working at American Red Cross blood drives, making blankets and creating cheerful, and beautiful, postcards for veterans and homebound seniors.

Your town's funds help us to continue to support and develop programs for older adults who wish to volunteer. Our staff and administrative costs are covered by federal funds from the AmeriCorps Seniors

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Program. Thank you for your continued support of local volunteers.

Program Director, Corey Mitchell in Windsor County at (802)674-4547 to learn more about GMRSVP and how you can volunteer in Windsor.

GREEN UP DAY

Green Up Day, continued to grow with 23,500 volunteers statewide who cleaned up nearly 348 tons of litter and 15,000 tires. We saw 23% more volunteers lend a hand and heard in many cases there was less litter (30%) to be cleaned up. Tire collection saw a 4.8% increase. The statistics show that the hard work to beautify Vermont is still needed but also that our efforts for awareness are paying off. As one of Vermont's favorite traditions, it is imperative for today and for future generations to keep building pride, awareness, and stewardship for a clean Vermont, as well as keep residents civically engaged.



Support from your municipality is essential to our program. Funds help pay for Green Up Day supplies, promotional outreach, and educational resources including activity books, contests for kids, and a \$1,000 scholarship. We are requesting level funding for 2024.

Green Up initiatives are year-round and further our environmental impact with waste reduction programs, additional clean-up efforts, and educational initiatives.

Green Up Vermont is a private nonprofit organization that relies on your support to execute the tradition of cleaning up our roads and waterways, while promoting civic pride, and community engagement. **Thank you for supporting this crucial program that takes care of all our cities and towns.**

Your donations make a huge impact and can be made on Line 23 of the Vermont State Income Tax Form or online at www.greenupvermont.org.

Visit our website, like us on Facebook (@greenupvermont), and follow on Instagram (greenupvermont). greenup@greenupvermont.org 802-522-7245

HEALTH CARE & REHABILITATION SERVICES (HCRS)

Health Care and Rehabilitation Services (HCRS) is a comprehensive community mental health provider serving residents of Windsor and Windham counties. HCRS assists and advocates for individuals, families, and children who are living with mental illness, developmental disabilities, and substance use disorders. HCRS provides these services through outpatient mental health services, alcohol and drug treatment program, community rehabilitation and treatment program, developmental services division, and emergency services programs.

During FY23, HCRS provided 13,351 hours of services to 165 residents of the Town of Windsor. The services provided included all of HCRS' programs resulting in a wide array of supports for the residents of Windsor.

Anyone with questions about HCRS services should contact George Karabakakis, Chief Executive Officer, at

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(802) 886-4500.

PUBLIC HEALTH COUNCIL OF THE UPPER VALLEY

The Public Health Council of the Upper Valley (PHC) is our region's trusted leader in public health, supporting the people, professionals, and organizations who, together, make our communities healthier places to live, work, and play. Our mission is to improve the health of all Upper Valley residents. We do this in four keyways:

1. Unify the public health priorities of the region to promote collaboration and progress towards shared goals.
2. Work alongside health and human services organizations and policy makers to develop actionable plans and best practices to address the community's priorities.
3. Aggregate and disseminate important public health information across the region and bring people together to share ideas, experiences, and expertise.
4. Function as a backbone support for underserved members of the community by serving as fiscal sponsor for program development, providing technical assistance, and advocating for health equity.

PHC is recognized by the State of New Hampshire as one of its regional public health networks and collaborates closely with White River Junction District Office of the Vermont Department of Health.

Our work in 2023 included:

- Released a new Community Health Improvement Plan that describes the collaborative strategies partners will use to address community health priorities.
- Hosted regular meetings for PHC partners to share information and provide opportunities for problem solving.
- Distributed COVID test kits to social service organizations for vulnerable residents.
- Provided staff support to Upper Valley Strong as the coalition responded to the July flooding.
- Hosted six flu clinics in rural communities with support from Dartmouth Health, Geisel School of Medicine and local partner, providing over 1,500 free vaccines.
- Served as host for the Upper Valley Community Health Equity Partnership, a program funded through a grant from the US Centers for Disease Control and Prevention.
- Collaborated with local school districts and the Hartford Community Coalition to provide summer meals for children in the region.

PHC appreciates the opportunity to serve the residents of Windsor and will continue to work hard to meet your needs in 2024. For more information about PHC, visit us at www.uvpublichealth.org.

SENIOR SOLUTIONS (COUNCIL ON AGING FOR SOUTHEASTERN VERMONT, INC.)

Senior Solutions, Council on Aging for Southeastern Vermont, Inc. has served the residents of Windsor and Southeastern Vermont since 1973. We have offices in Springfield (main office), Windsor and Brattleboro. Our mission is to promote the well-being and dignity of older adults. Our vision is that every person will age in the place of their choice, with the support they need and the opportunity for meaningful relationships and active engagement in their community.

This is a summary of services provided to Windsor residents in the time period of 10/1/2022-9/30/2023.

Information & Assistance: 138 Calls or Office Visits. Our HelpLine (1-802-885-2669 or 1-866-673-8376 toll-free) offers information, referrals and assistance to older Vermonters, their families, and their caregivers to problem-solve, plan, and access resources. We assist with health insurance problems, long-term care applications, fuel assistance, applying for benefits, and many other needs. Extensive resources are also on

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our website: www.SeniorSolutionsVT.org

Medicare Assistance: 26 Calls or Office Visits. Windsor residents received assistance with Medicare issues through our State Health Insurance Assistance Program (SHIP). SHIP provides Medicare education and counseling, classes for new Medicare enrollees, and help enrolling in Part D and choosing a drug plan.

In-Home Care Coordination Services: We provided 37 residents with in-home case management or other home-based assistance (totaling 294 hours) to enable them to remain living safely at home. A Senior Solutions' case manager meets clients at home to create and monitor a person-centered plan of care. Based on this plan, case managers work to secure the services needed to support the client in the community. We also support clients with self-neglect behaviors, and help those who experience abuse, neglect, or exploitation.

Nutrition services and programs: 55 residents received 8,599 Home-Delivered Meals provided by Historic Homes of Runnemedede and Volunteers In Action. Senior Solutions administers federal and state funds to local organizations to help them operate these meal programs. However, the funds we provide do not cover the full cost, so local meal sites must seek additional funding. Senior Solutions does not use our town funding to support these meals and does not benefit from any funds that towns provide directly to local meal sites. Senior Solutions also offers the services of a registered dietician to older adults and to local meal sites.

Volunteer Visitors: Our volunteers provided home visits, telephone reassurance, and help with shopping or other errands. Our Vet-to-Vet program matched Veteran volunteers with Veteran recipients. 3 residents received 86 hours of volunteer service.

Other Services: Senior Solutions provides many other services, including caregiver respite, grants for special needs, transportation, wellness and fall prevention programs, legal assistance (through Vermont Legal Aid), assistance for adults with disabilities, and home-based mental health services.

*Senior Solutions is enormously grateful for the support of the people from the Town of Windsor.
Submitted by Mark Boutwell, Executive Director*

SOUTHEASTERN VERMONT COMMUNITY ACTION (SEVCA)

Southeastern Vermont Community Action is an anti-poverty, community-based, nonprofit organization serving Windham and Windsor counties since 1965. Our mission is to *empower and partner with individuals and communities to alleviate the hardships of poverty; provide opportunities to thrive;; and eliminate root causes of poverty.* SEVCA has a variety of programs and services to meet this end. They include: Head Start, Weatherization, Emergency Home Repair, Family Services (crisis resolution, fuel, utility, housing and food assistance), Micro-Business Development, Vermont Matched Savings (asset building & financial literacy), Ready-for-Work (workforce development), Volunteer Income Tax Assistance, Thrift Stores, and a Community Solar program.

In the community of Windsor we have provided the following services during FY2023:

- **Weatherization:** 21 housing units (29 people) received weatherization services.
- **Emergency Heating Replacement:** 4 households (6 people) received emergency repair or replacement of failed heating systems.
- **Tax Preparation:** 47 households (55 people) received free income tax preparation services.
- **Family Services:** 63 households (102 people) received 273 services (including crisis resolution, financial counseling, nutrition education, forms assistance, referral to and assistance with accessing needed services)
- **Fuel/Utility Assistance:** 30 households (72 people) received 51 assists to receive emergency heating fuel or to resolve utilities disconnects.

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- **Housing Assistance:** 4 households (4 people) received 4 assists to secure or maintain Housing.
- **Thrift Store Vouchers:** 2 households (3 people) received vouchers to obtain clothing or goods from SEVCA's Good Buy Thrift Stores to fulfill household needs at no cost.
- **Head Start:** 9 families (26 people) received comprehensive early education and family support services.
- **Solar Energy Program:** 1 household (1 person) received solar energy credits of \$430 on their Electric Bills to reduce their energy burden.
- **Emergency Home Repair:** 3 households (5 people) received emergency home repairs to address immediate health or safety issues in their home.

The combined value of services provided for residents of Windsor exceeded \$138,968.00.

Community support, through town funding, helps to build a strong partnership. The combination of federal, state, private and town funds allow us to not only maintain, but increase and improve service. We thank the residents of Windsor for their support.

Kathleen Devlin, Interim Executive Director
Southeastern Vermont Community Action (SEVCA)
91 Buck Drive
Westminster, VT 05158
(800) 464-9951 or (802) 722-4575
sevca@sevca.org
www.sevca.org

SOUTHERN WINDSOR/WINDHAM COUNTIES SOLID WASTE MANAGEMENT DISTRICT

www.vtsolidwastedistrict.org

The District was chartered in 1981 and currently serves fourteen Vermont towns. Each member municipality appoints a representative and an alternate to serve on the Board of Supervisors. Windsor's representative is Tom Marsh. The alternate position is vacant.



All food scraps are banned from the landfill because they generate methane gas which degrades the ozone layer. To facilitate backyard composting, the District sold composters and food scrap pails. Many composting resources are available on the District's website, which also has a list of haulers who pick up food scraps curbside.



The District's household hazardous waste (HHW) depot in Springfield opened in May 2023 for its second season. The site, located at the Alva Waste transfer station, is managed by the District. It was open, by appointment, for five months, two mornings a week. The Depot will re-open in May 2024. We accept a long list of products, which can be read on our website. If you need to dispose of HHW before May, go online to make an appointment in Rutland at www.rcswd.com.



Aubuchon Hardware in Windsor accepts unwanted paint year-round, as do Bibens Ace Hardware and Sherwin-Williams in Springfield. Bring paint during regular business hours and dispose of it for free (cans must be labeled, not leaky, not rusty; bring unlabeled, leaky, or rusty cans to the HHW Depot).



AA, AAA, C, D, 9v, hearing aid, coin cell, tool, and rechargeable batteries are recyclable. Batteries are "special recycling" and do NOT go in with other recycling (fire hazard). Put them in the buckets at the entrance to the Town Offices. Windsor residents recycled over a thousand pounds of batteries in fiscal year 2023.

ORGANIZATIONS SERVING WINDSOR



Computers (including tablets), monitors, printers, computer peripherals, and televisions are recycled for free at participating locations, including the Hartford, Springfield, and Weathersfield transfer stations. Vermont residents do not need permits to access these sites to recycle the five electronic items listed above.



This is the “reuse” symbol and that is what we do with glass that is brought to the Springfield, Weathersfield, and Ludlow transfer stations. The District works with a company that collects the glass, grinds it, and makes it into new products.

Respectfully submitted,

Mary T. O'Brien

Recycling Coordinator

Thomas Kennedy

District Manager

Ham Gillett

Outreach Coordinator

THE MOOVER ROCKINGHAM

Thank you again for Windsor \$ 1750 donation last year.

As a private non-profit 501c3 transportation company, Southeast Vermont Transit the MOOver relies heavily and more than ever on local contributions. These funds allow us to draw down federal funds to provide operating support and the required match for our replacement vehicles. Windsor has contributed to us for many years, and we thank you again for your support.

The MOOver's mission is to provide a safe, reliable, and efficient transportation system that supports economic opportunity and quality of life for 34 Windham and southern Windsor County towns. We operate fixed bus routes that connect Rockingham to Walpole, Brattleboro, Ludlow, Springfield, DHMC, and Dartmouth College. We provide senior and disabled transportation, Medicaid, and other demand-response service via our fleet of 60 buses and a network of volunteer drivers. We receive state and federal grants plus contributions from 34 towns, three resorts, human service partners, sponsorships, and fundraising.

The town of Windsor's total operating expenses last year were \$46,457. We provided 133,049 bus, van, taxi, and volunteer rides. Our buses, vans and volunteers traveled 2,128,771 miles over 70,668 hours. We also introduced a Microtransit service MicroMOO! In a half year of service we traveled 13,080 miles and provided 2,305 rides at a cost of \$100,995.

Windsor's contribution supports continuing public transit in your town and throughout the region. Service levels vary by town and from year by year. A town's transportation needs can be minimal some years and large the next. We need your help to remain a healthy company to be able to respond to needs of the elderly, disabled, or in an emergency or crisis when the need arises.

We are requesting a \$ 1750 contribution from Windsor this year. We hope you will support our funding request.

Thank you!

Christine Howe, General Manager

VERMONT DEPARTMENT OF HEALTH

Springfield Local Health Office

100 Mineral Street, Suite 104, Springfield, VT 05156

[phone] 802-289-0600 | AHS.VDHSpringfield@Vermont.gov

Twelve Local Health Offices around the state are your community connection with the Vermont

ORGANIZATIONS SERVING WINDSOR

Department of Health. The Springfield Local Health Office provides essential services and resources to towns in Southern Windsor and Northern Windham Counties.

Some highlights of our work in 2023 are below. For more information, visit

HealthVermont.gov/local/springfield

Responding to Health Emergencies

It is important that we respond quickly to public health emergencies. This helps reduce illness and injury in our community. There were two major emergencies in our district this past year.

- **COVID-19**

The first was responding to COVID-19 through prevention and response efforts. We distributed over 8,200 COVID test kits for free including through Veggie Van Go events in Springfield and Windsor.

- **Historic Flooding**

The second major public health emergency was the catastrophic flooding in July. We staffed several Disaster Response Centers in Londonderry and Ludlow to distribute free water test kits. We also served as a collection point for water test kits and sent over 180 test kits to the state laboratory for processing. Over 50% of these kits were positive for bacteria. This provided essential information to keep our community safe.

Women, Infant and Children (WIC) Services

Springfield WIC serves an average of 600 individuals monthly with 3 outlying clinic sites in Bellows Falls, Ludlow and Windsor

- In 2023, our WIC staff helped families buy over \$96,000 of fruits and vegetables. Our Farm to Family coupons distributed an additional \$4,000 in our community.
- Also in 2023, our WIC program gave out 100 State Park passes, helping to reduce financial barriers to safe physical activity.
- Springfield WIC continues to be a safe and supportive place for nursing families to access resources, information and support.

VISITING NURSE & HOSPICE OF VT AND NH

Home Health, Hospice and Pediatric Services in Windsor, VT

We at the Visiting Nurse and Hospice for Vermont and New Hampshire (VNH) would like to offer our heartfelt thanks for the opportunity to have our appropriation request included in 2024 funding. **VNH respectfully requests \$17500. This represents level funding from last year's request.**

As an integral part of the community healthcare system in Windsor, VNH serves to breach an otherwise significant gap in the community's continuum of care. Last year, VNH provided 3043 visits to 138 residents of all ages and at all stages of life. VNH is also the foremost team of hospice and home health experts for over 140 communities in Vermont and New Hampshire. We deliver nursing, hospice and rehabilitation services at home with proven effectiveness, integrity and compassion. Just as local families have counted on us since 1907, you can count on us today.

Having our patients maintain their independence is key. Our nurses, therapists and social workers provide assessments, medical care and education to assist people in leading a more self-sufficient life. This includes patients who are frail, elderly and disabled, people with terminal illness, those recovering from major surgery or illness and children with chronic medical needs. They all benefit by receiving the care they need in the familiarity and comfort of home.

Town funding is what allows us to bring down the cost of services provided to those in need. With adequate town funding, we are able to provide an affordable option for home healthcare in the community. To continue meeting these needs, we urge the Town of Windsor to budget continued financial support of Visiting

ORGANIZATIONS SERVING WINDSOR

Nurse and Hospice for Vermont and New Hampshire.

On behalf of the people we serve, we thank you for your consideration of this request.

With kind regards,
Anthony Knox, Community Relations Manager
aknox@vnhcare.org
(603)790-3172

VOLUNTEERS IN ACTION

Volunteers in Action (ViA) provides services that allow for many individuals who are older and/or disabled, especially those lacking familial support close by, the opportunity to stay in their homes and maintain independence as they age. ViA empowers people to help each other while maintaining dignity and bolstering a sense of community and belonging. Over the years, some of our volunteers have since transitioned to receiving services rather than providing them, and we are honored to help them as they once helped others.

During the past fiscal year, ViA has:

- Provided no-cost transportation for **1,940 trips** for various community members to medical appointments and quality of life needs covering **16,962 miles** (which includes over 3,800 for Windsor neighbors alone);
- Partnered with the VT Foodbank to provide **over 4,000 meals** and education/outreach to improve food security through the VeggieVanGo program;
- Partnered with Senior Solutions and Historic Homes of Runnemedede to deliver **approximately 19,000 meals** through the Meals on Wheels program along with the accompanying safety checks; and
- Spent collectively **over 3,000 hours** knitting hearts and garments for those in need and for comfort to those hospitalized and their families at Mt. Ascutney Hospital & Health Center, David's House, and Molly's Place at Dartmouth Hitchcock Medical Center.
-

As in years past, we are requesting \$3,000 to bolster our ability to live out our mission of *connecting and supporting neighbors helping neighbors!* Thank you for your consideration, and please reach out to us at **(802) 674-5971** for more information and/or to sign up to volunteer!

WINDSOR CONNECTION RESOURCE CENTER

Thank you for the opportunity to serve the Windsor Community! The Windsor Connection Resource Center has completed another year of service to community members.

The Windsor Connection Resource Center's goal is to connect area residents to a wide variety of basic needs and goods as well as human services agencies. Our staff, and partners who use the Center, work to address homelessness, housing needs, and hunger on a community level. The results include better access to health care, and social and educational services as well as increased social connections through Family/Child playgroups. The Giving Room at the resource center offers free clothing and personal care items. In the past reporting year:

- WCRC saw a record number of 5,653 clients served
 - 163% increase from last reporting year
 - 66% increase in the highest number of clients ever served at the center, pre-pandemic
- There were a total of 5120 social services visits, broken down as follows:
 - 43% help for Seniors with Senior Solutions, Area Agency on Aging
 - 21% for Mental Health and/or Substance Use services

ORGANIZATIONS SERVING WINDSOR

- 25% for meeting basic needs – Giving Room, Shower/Laundry, Food & Enrichment
- 11% for “other services” – Employment, Education, Fuel Assistance, Housing, Tax Assistance, Child/Family Services
- Established a satellite Food cupboard to provide snacks and easy-to-make meals. Also hosts Panera bread donations on Wednesdays and Veggies monthly.

We are requesting that \$5,000 be included on the Town Ballot to support the ongoing work of the Windsor Connection Resource Center. This is the same amount requested and received for the last 5 years. Thank you for the opportunity to serve Windsor residents.

Melanie P. Sheehan, MPH
Director of Community Health

WINDSOR COUNTY MENTORS

P.O. Box 101, Windsor, VT 05089 | (802)674-5101 | info@wcmentors.org | www.wcmentors.org

For 50 years Windsor County Mentors has been creating and nurturing intensive community- and school-based mentoring partnerships, free of charge, to any Windsor County child between 5 and 18 who could benefit from a long-term, trusting relationship with an adult in their community.

Mentoring has been studied extensively and strong evidence shows that mentoring offers vulnerable youth opportunities to share experiences with reliable adults to widen their vision of themselves, helping them to become confident, contributing members of their community and increasing their social and mental wellbeing.

It has been shown that youth with mentors have:

- Increased high school graduation rates, including higher college enrollment rates
- Enhanced self-esteem
- Enhanced self-confidence
- Improved behavior, both at home and at school
- Stronger relationships with parents, teachers, and peers
- Decreased likelihood of initiating drug and alcohol use

In the past year, WCM served and supported school- and community-based mentorships with children from towns throughout Windsor County. Collectively, our mentors volunteered thousands of hours to their communities.

Our surveys demonstrate the positive effects of mentoring on local families, with a clean sweep this year:

- 100% of Mentors would recommend mentoring to a family member, friend, or colleague.
- 100% of Mentee parents said their child is hopeful about his/her future.
- 100% of Mentees reported that having a mentor has made a difference in his/her life.
-

WCM employs regional outreach coordinators around Windsor County, assuring that we are able to grant each town the attention it deserves.

Financial support from Windsor County towns helps ensure the well-being of children and their families.

For more information on our mentorships, find us on Facebook, visit our website www.wcmentors.org, or contact us at ProgramsWC@outlook.com 802-674-5101. WCM thanks the voters of Windsor for their support for the children of Windsor County.

Matthew Garcia
Executive Director

ORGANIZATIONS SERVING WINDSOR

WISE

Program Center – 38 Bank Street, Lebanon, NH 03766 | Every hour, every day 866-348-WISE
tel: 603-448-5922 | fax: 603-448-2799 | www.wiseuv.org

WISE has been an ever-present member of our shared community for over 50 years, and we are deeply grateful for the support from the Town of Windsor as we collectively empower our fellow community members. WISE represents the 2024 appropriation of \$1,500.00 from the town of Windsor to support the continued operation of our crisis Services and Advocacy Program available to all residents.

WISE is a non-profit organization dedicated to supporting survivors of domestic violence, sexual violence, stalking, and human trafficking in the Upper Valley, including Windsor. We support survivors through trauma-informed advocacy. Anyone can connect to WISE through our 24-hour free and confidential phone line, online and texting chat options or be referred through other programs. Once connected, we support survivors through whatever their experience may be, whether we are supporting them in our emergency shelter, navigating transitional housing and housing assistance, researching and connecting people to legal aid, coordinating safety planning, running support groups, or providing in-person advocacy at police stations, courts, and hospitals.

WISE has a deep understanding of the complex needs of survivors, and has spent decades building collaborative relationships with our community partners to strengthen our advocacy work. As the only provider of survivor-centered advocacy in the Upper Valley, WISE is an integral piece of the “safely net” of services provided to all residents.

The Crisis and Advocacy Program operates day and night, all year round. Our 24-hour crisis line is available every hour, every day. It is confidential and free for everyone and anyone in Windsor seeking support. We have greatly appreciated the support WISE received from the town of Windsor since 2016.

Sincerely,

Peggy O’Neil
WISE Executive Director
Peggy.ONeil@wiseuv.org

TOWN BUDGET TO ACTUAL REPORTS

FY 2022 – 2023

AND

PROPOSED TOWN BUDGET

FY 2024 – 2025

Town of Windsor					
Budget to Actual - Year Ending June 30, 2023					
Proposed Budgets - Year Ending June 30, 2024 and Year Ending June 30, 2025					
		Budget	Actual	Budget	Budget
REVENUE		FY - 2023	FY-2023 Pd:12	FY - 2024	FY - 2025
100-20 GEN. PROPERTY TAXES					
100-2000-01.00	Real Taxes	\$ 3,948,269.00	\$ (3,960,967.00)	\$ 4,053,572.00	\$ 4,569,180.00
100-2000-01.01	Real Taxes-Capital Expens	\$ 65,000.00	\$ (65,000.00)	\$ 115,000.00	\$ -
100-2000-01.02	Real Taxes-Reserve Fund	\$ 85,000.00	\$ (85,000.00)	\$ 105,000.00	\$ -
100-2000-02.00	Real Taxes-Voted Separate	\$ 187,045.54	\$ (187,148.36)	\$ 189,023.92	\$ 177,754.00
100-2000-04.00	PILOT & Current Use Taxes	\$ 220,000.00	\$ (232,057.31)	\$ 215,000.00	\$ 230,000.00
100-2000-04.01	PILOT - Stoughton House	\$ 6,000.00	\$ (6,000.00)	\$ 6,000.00	\$ 6,000.00
100-2000-04.02	Town Share Railroad Tax	\$ 2,400.00	\$ (3,625.57)	\$ 2,400.00	\$ 3,500.00
100-2000-04.03	PILOT-Dept. Interior	\$ 3,100.00	\$ -	\$ -	\$ -
100-2000-04.04	PILOT-HCRS	\$ 2,100.00	\$ (2,240.96)	\$ 2,750.00	\$ 2,250.00
100-2000-05.00	Tax Abatement	\$ (2,500.00)	\$ -	\$ (2,500.00)	\$ -
100-2000-06.00	Penalties & Int. on Taxes	\$ 30,000.00	\$ (36,094.63)	\$ 40,000.00	\$ 35,000.00
TOTAL GEN. PROPERTY TAXES		4546414.54	\$ (4,578,133.83)	\$ 4,726,245.92	\$ 5,023,684.00
100-21 ADMINISTRATION					
100-2100 TOWN CLERK					
100-2100-01.00	Business	\$ 1,000.00	\$ (1,005.00)	\$ 1,500.00	\$ 1,500.00
100-2100-02.00	Dog Licenses	\$ 3,000.00	\$ (3,011.00)	\$ 2,000.00	\$ 3,000.00
100-2100-03.00	Town Clerk Fees	\$ 30,000.00	\$ (27,757.00)	\$ 32,000.00	\$ 24,000.00
100-2100-04.00	Restoration Fees	\$ 5,000.00	\$ (8,194.20)	\$ 10,000.00	\$ 8,000.00
100-2100-05.00	School Share Elections	\$ 500.00	\$ (500.00)	\$ 500.00	\$ 500.00
100-2100-07.00	Vehicle Registration	\$ -	\$ (45.00)	\$ -	\$ -
100-2100-08.00	Marriage License Fees	\$ 1,500.00	\$ (2,400.00)	\$ 1,200.00	\$ 1,200.00
TOTAL TOWN CLERK		\$ 41,000.00	\$ (42,912.20)	\$ 47,200.00	\$ 38,200.00
100-2120 TOWN TREASURER					
100-2120-01.00	School Share Tax Bills	\$ 1,350.00	\$ (1,350.00)	\$ 1,350.00	\$ 1,500.00
100-2120-02.00	Tax Sale Fees	\$ -	\$ (27,373.48)	\$ -	\$ -
100-2120-04.00	Cannabis Local Fees	\$ -	\$ (200.00)	\$ -	\$ -
TOTAL TOWN TREASURER		\$ 1,350.00	\$ (28,923.48)	\$ 1,350.00	\$ 1,500.00
100-2130 LISTERS					
100-2130-01.00	Listers Copy Fees	\$ 25.00	\$ -	\$ -	\$ -
100-2130-02.00	State Funding-Reappraisal	\$ 12,000.00	\$ (12,077.71)	\$ 12,000.00	\$ 12,000.00
TOTAL LISTERS		\$ 12,025.00	\$ (12,077.71)	\$ 12,000.00	\$ 12,000.00
100-2140 ZONING/PLANNING					
100-2140-01.00	Zoning Fees	\$ 2,000.00	\$ (5,615.20)	\$ 5,000.00	\$ 5,000.00
100-2140-02.00	Shared Services Revenue	\$ -	\$ -	\$ -	\$ 112,783.40
TOTAL ZONING/PLANNING		\$ 2,000.00	\$ (5,615.20)	\$ 5,000.00	\$ 117,783.40

Town of Windsor					
Budget to Actual - Year Ending June 30, 2023					
Proposed Budgets - Year Ending June 30, 2024 and Year Ending June 30, 2025					
		Budget	Actual	Budget	Budget
REVENUE		FY - 2023	FY-2023 Pd:12	FY - 2024	FY - 2025
100-2150 ADMINISTRATOR/SELECTBOARD					
100-2150-06.00	Grnt MERP 01155_A172_5089	\$ -	\$ -	\$ -	\$ -
100-2150-09.00	Grnt-ResilientUrbanForest	\$ -	\$ -	\$ -	\$ -
100-2150-11.00	Grnt-CrnvrsSt&LclFscIrcfd	\$ -	\$ (225,230.17)	\$ -	\$ -
TOTAL ADMINISTRATOR/SELECTBOARD		\$ -	\$ (225,230.17)	\$ -	\$ -
100-2160 WELCOME CENTER					
100-2160-02.00	WC-Rental Space Revenue	\$ 1,000.00	\$ (2,075.00)	\$ 1,500.00	\$ 2,000.00
TOTAL WELCOME CENTER		\$ 1,000.00	\$ (2,075.00)	\$ 1,500.00	\$ 2,000.00
TOTAL ADMINISTRATION		\$ 57,375.00	\$ (316,833.76)	\$ 67,050.00	\$ 171,483.40
100-24 PUBLIC SAFETY					
100-2400 POLICE FEES					
100-2400-01.00	Spec. Police-Crossing Gd.	\$ 4,500.00	\$ (4,500.00)	\$ 4,500.00	\$ 4,680.00
100-2400-02.00	Special Police Details	\$ 10,000.00	\$ (20,048.75)	\$ 10,000.00	\$ 18,000.00
100-2400-06.00	Finger Printing Revenues	\$ 15,000.00	\$ (28,695.00)	\$ 17,000.00	\$ 20,000.00
100-2400-08.00	Misc. Police Revenue	\$ 3,000.00	\$ (4,405.99)	\$ 4,000.00	\$ 4,000.00
100-2400-09.00	Refunds - Seizures	\$ -	\$ (0.16)	\$ -	\$ -
100-2400-11.01	Grnt-LEAD-LwEnfcAgnstDrg	\$ -	\$ -	\$ -	\$ -
100-2400-12.00	SRO-School Reimbursement	\$ 82,610.00	\$ (82,914.00)	\$ 82,610.00	\$ 89,225.00
100-2400-12.02	West Windsor Coverage	\$ 104,500.00	\$ (104,500.00)	\$ 108,680.00	\$ 114,114.00
100-2400-14.00	District Court Fines	\$ 5,000.00	\$ (5,988.65)	\$ 6,500.00	\$ 6,500.00
100-2400-15.00	Parking Tickets	\$ 2,000.00	\$ (3,674.00)	\$ 2,500.00	\$ 2,500.00
TOTAL POLICE FEES		\$ 226,610.00	\$ (254,726.55)	\$ 235,790.00	\$ 259,019.00
100-2420 FIRE FEES					
100-2420-09.00	Fire - Misc. Revenue	\$ -	\$ (72.18)	\$ -	\$ -
TOTAL FIRE FEES		\$ -	\$ (72.18)	\$ -	\$ -
100-2430 AMBULANCE FEES					
100-2430-01.00	Ambulance Contracts	\$ 65,000.00	\$ (56,912.01)	\$ 73,000.00	\$ 73,000.00
100-2430-02.00	Ambulance Patients	\$ 1,050,000.00	\$ (1,337,879.34)	\$ 1,350,000.00	\$ 1,315,000.00
100-2430-03.00	Amb.- Ins. Adjustments	\$ (194,250.00)	\$ 491,391.40	\$ (405,000.00)	\$ (394,000.00)
100-2430-03.01	Prior FY Year-Bad Debt	\$ (80,000.00)	\$ 71,704.52	\$ (65,000.00)	\$ (75,000.00)
100-2430-09.00	Misc. Ambulance Revenue	\$ -	\$ (13,271.78)	\$ -	\$ 5,000.00
100-2430-09.04	Grnt-CvdTst&Vcn03420-0872	\$ -	\$ (1,655.00)	\$ -	\$ -
TOTAL AMBULANCE FEES		\$ 840,750.00	\$ (846,622.21)	\$ 953,000.00	\$ 924,000.00
TOTAL PUBLIC SAFETY		\$ 1,067,360.00	\$ (1,101,420.94)	\$ 1,188,790.00	\$ 1,183,019.00

Town of Windsor					
Budget to Actual - Year Ending June 30, 2023					
Proposed Budgets - Year Ending June 30, 2024 and Year Ending June 30, 2025					
		Budget	Actual	Budget	Budget
REVENUE		FY - 2023	FY-2023 Pd:12	FY - 2024	FY - 2025
100-25 PUBLIC WORKS					
100-2500-04.00	STATE GRANT-Highways	\$ 135,000.00	\$ (112,289.95)	\$ 120,000.00	\$ 115,000.00
100-2500-06.09	Grnt-MncplRd'22 GA0237	\$ -	\$ (11,726.90)	\$ -	\$ -
100-2500-07.00	Weight Permits	\$ 250.00	\$ (275.00)	\$ 250.00	\$ 250.00
100-2500-09.00	Misc.	\$ 500.00	\$ (1,850.96)	\$ -	\$ -
100-2500-10.00	Grnt-BttrRd'23 BR1023	\$ -	\$ (13,757.91)	\$ -	\$ -
100-2500-10.01	Grnt-BttrRd'24 BR1108 Moo	\$ -	\$ -	\$ -	\$ -
TOTAL PUBLIC WORKS		\$ 135,750.00	\$ (139,900.72)	\$ 120,250.00	\$ 115,250.00
100-27 RECREATION					
100-2700-04.00	Grnt-RecFac#01181-07-REC-	\$ -	\$ -	\$ -	\$ -
100-2700-05.00	Program Participation Fee	\$ 100,000.00	\$ (116,779.50)	\$ 115,000.00	\$ 115,000.00
TOTAL RECREATION		\$ 100,000.00	\$ (116,779.50)	\$ 115,000.00	\$ 115,000.00
100-29 MISCELLANEOUS					
100-2900-01.00	Int. on Gen. Sweep Acct.	\$ 1,500.00	\$ (18,719.95)	\$ 1,700.00	\$ 15,000.00
100-2920-01.00	Misc. Fees & Charges	\$ -	\$ (3,500.00)	\$ -	\$ -
100-2920-04.00	W&S Bldg. Overhead Costs	\$ 15,500.00	\$ (16,000.00)	\$ 16,000.00	\$ 16,000.00
100-2970-01.00	Refunds-Ins. Claims	\$ -	\$ (3,891.46)	\$ -	\$ -
100-2990-03.00	Misc. Other Revenue	\$ -	\$ (20,526.28)	\$ -	\$ -
100-2999-00.00	TRANS FROM HLF. FUND	\$ 5,000.00	\$ -	\$ 5,000.00	\$ 5,000.00
TOTAL MISCELLANEOUS		\$ 22,000.00	\$ (62,637.69)	\$ 22,700.00	\$ 36,000.00
TOTAL REVENUES		\$ 5,928,899.54	\$ (6,315,706.44)	\$ 6,240,035.92	\$ 6,644,437.00

Town of Windsor					
Budget to Actual - Year Ending June 30, 2023					
Proposed Budgets - Year Ending June 30, 2024 and Year Ending June 30, 2025					
		Budget	Actual	Budget	Budget
EXPENDITURES		FY - 2023	FY-2023 Pd:12	FY - 2024	FY - 2025
100-30 SELECTMEN					
100-3000 GOVERNANCE					
100-3000-10.02	Wages-Clerk	\$ (3,000.00)	\$ 1,200.00	\$ (3,000.00)	\$ (3,000.00)
100-3000-10.03	Wages	\$ (6,500.00)	\$ 4,916.67	\$ (6,500.00)	\$ (6,760.00)
100-3000-15.04	FICA & MEDI	\$ (525.00)	\$ 468.00	\$ (497.00)	\$ (517.07)
100-3000-30.00	Advertising	\$ (250.00)	\$ 884.10	\$ -	\$ -
100-3000-40.01	Meetings/Travel	\$ (200.00)	\$ 104.98	\$ -	\$ -
100-3000-40.02	Membership / Books	\$ (6,400.00)	\$ 6,003.98	\$ (6,650.00)	\$ (6,500.00)
100-3000-40.03	Training	\$ (250.00)	\$ -	\$ (250.00)	\$ (250.00)
100-3000-44.00	Contingencies	\$ (10,000.00)	\$ 500.00	\$ -	\$ -
100-3000-44.01	Morale Fund	\$ (3,500.00)	\$ 3,225.08	\$ (3,500.00)	\$ (1,500.00)
100-3000-62.00	Printing-Town Report	\$ (1,250.00)	\$ 1,555.00	\$ (1,250.00)	\$ (1,500.00)
TOTAL GOVERNANCE		\$ (31,875.00)	\$ 18,857.81	\$ (21,647.00)	\$ (20,027.10)
100-3020 ECONOMIC DEVELOPMENT					
100-3020-60.02	WIC Economic Development	\$ (50,000.00)	\$ 50,000.00	\$ (50,000.00)	\$ (50,000.00)
TOTAL ECONOMIC DEVELOPMENT		\$ (50,000.00)	\$ 50,000.00	\$ (50,000.00)	\$ (50,000.00)
TOTAL SELECTMEN		\$ (81,875.00)	\$ 68,857.81	\$ (71,647.00)	\$ (70,027.10)
100-32 ADMINISTRATION & MGT.					
100-3200 MANAGEMENT					
100-3200-10.01	Wages-Admin. Management	\$ (180,207.00)	\$ 178,554.41	\$ (178,869.00)	\$ (183,333.00)
100-3200-15.04	FICA & MEDI	\$ (13,786.00)	\$ 14,609.89	\$ (13,683.00)	\$ (14,025.00)
100-3200-15.05	401K Contrib.	\$ (14,657.00)	\$ 16,121.86	\$ (14,804.00)	\$ (18,142.00)
100-3200-15.06	Car Allowance	\$ (4,500.00)	\$ 4,500.08	\$ (4,500.00)	\$ (4,500.00)
100-3200-20.00	Office Supplies/Equip.	\$ (1,250.00)	\$ 1,557.83	\$ (2,000.00)	\$ (1,800.00)
100-3200-40.01	Meetings/Travel	\$ (500.00)	\$ 402.20	\$ (1,500.00)	\$ (750.00)
100-3200-40.02	Memberships/Books	\$ (1,500.00)	\$ 839.82	\$ (2,000.00)	\$ (1,000.00)
100-3200-56.00	Grnt MERP 01155_A172_5089	\$ -	\$ -	\$ -	\$ -
100-3200-60.00	C/S-Auditing Firm	\$ (13,000.00)	\$ 8,400.00	\$ (13,500.00)	\$ (13,500.00)
100-3200-60.01	C/S-Legal	\$ (9,000.00)	\$ 3,583.84	\$ (10,000.00)	\$ (8,000.00)
100-3200-60.03	Grnt-CrnvrsSt&LclFscLRcEx	\$ -	\$ 225,991.33	\$ -	\$ -
100-3200-60.04	Grnt-ResilientUrbanForest	\$ -	\$ 9,954.40	\$ -	\$ -
100-3200-60.05	Grnt-2023 Pacif Equipment	\$ -	\$ 6,986.40	\$ -	\$ -
TOTAL MANAGEMENT		\$ (238,400.00)	\$ 471,502.06	\$ (240,856.00)	\$ (245,050.00)

Town of Windsor					
Budget to Actual - Year Ending June 30, 2023					
Proposed Budgets - Year Ending June 30, 2024 and Year Ending June 30, 2025					
		Budget	Actual	Budget	Budget
EXPENDITURES		FY - 2023	FY-2023 Pd:12	FY - 2024	FY - 2025
100-3220 ACCOUNTING and FINANCE					
100-3220-20.00	Office Supplies/Equip.	\$ (750.00)	\$ 1,155.77	\$ (1,000.00)	\$ (1,200.00)
100-3220-40.01	Meetings/Travel	\$ -	\$ 88.00	\$ -	\$ (1,000.00)
100-3220-40.02	Memberships/Books	\$ (500.00)	\$ 718.40	\$ (1,000.00)	\$ (500.00)
100-3220-40.03	Training	\$ (1,000.00)	\$ 110.00	\$ (1,000.00)	\$ (250.00)
100-3220-56.00	Computer Services	\$ (15,000.00)	\$ 26,785.07	\$ (19,000.00)	\$ (24,000.00)
100-3220-56.01	Computer Equipment	\$ (3,000.00)	\$ -	\$ (3,000.00)	\$ (2,000.00)
TOTAL ACCOUNTING and FINANCE		\$ (20,250.00)	\$ 28,857.24	\$ (25,000.00)	\$ (28,950.00)
TOTAL ADMINISTRATION & MGT.		\$ (258,650.00)	\$ 500,359.30	\$ (265,856.00)	\$ (274,000.00)
100-33 TOWN CLERK					
100-3300 RECORDS & PERMITS					
100-3300-10.02	Asst. Clerk	\$ (37,792.00)	\$ 44,754.75	\$ (50,117.00)	\$ (49,745.00)
100-3300-10.03	Wages-Town Clerk	\$ (15,070.00)	\$ 10,692.25	\$ (15,522.00)	\$ (1,000.00)
100-3300-15.04	FICA & MEDI	\$ (4,044.00)	\$ 4,241.70	\$ (3,834.00)	\$ (3,805.49)
100-3300-20.00	Office Supplies	\$ (750.00)	\$ 496.95	\$ (400.00)	\$ (500.00)
100-3300-40.01	Meetings/Travel	\$ (200.00)	\$ 193.69	\$ (500.00)	\$ (200.00)
100-3300-56.01	State Dog Fees	\$ (1,500.00)	\$ 1,600.00	\$ (1,300.00)	\$ (1,500.00)
100-3300-56.02	State Marriage Lic Fees	\$ (1,500.00)	\$ 1,150.00	\$ (1,200.00)	\$ (1,200.00)
100-3300-83.00	TC-Restoration Fund Exps.	\$ (2,000.00)	\$ 2,458.66	\$ (2,000.00)	\$ (2,000.00)
TOTAL RECORDS & PERMITS		\$ (62,856.00)	\$ 65,588.00	\$ (74,873.00)	\$ (59,950.40)
100-3320 ELECTIONS					
100-3320-10.03	Wages-Elections	\$ (500.00)	\$ -	\$ (500.00)	\$ -
100-3320-15.04	FICA & MEDI	\$ (38.00)	\$ -	\$ (38.00)	\$ -
100-3320-62.00	Printing and Other	\$ (2,000.00)	\$ 1,873.50	\$ -	\$ (2,000.00)
TOTAL ELECTIONS		\$ (2,538.00)	\$ 1,873.50	\$ (538.00)	\$ (2,000.00)
100-3340 BOARD OF ABATEMENT		\$ -	\$ -	\$ -	\$ -
TOTAL BOARD OF ABATEMENT		\$ -	\$ -	\$ -	\$ -
TOTAL TOWN CLERK		\$ (65,394.00)	\$ 67,461.50	\$ (75,411.00)	\$ (61,950.40)

Town of Windsor					
Budget to Actual - Year Ending June 30, 2023					
Proposed Budgets - Year Ending June 30, 2024 and Year Ending June 30, 2025					
		Budget	Actual	Budget	Budget
		FY - 2023	FY-2023 Pd:12	FY - 2024	FY - 2025
EXPENDITURES					
100-34 TOWN TREASURER					
100-3400 FUNDS MANAGEMENT					
100-3400-10.03	Wages-Town Treasurer	\$ (24,947.00)	\$ 27,670.38	\$ (55,497.00)	\$ (49,420.80)
100-3400-15.04	FICA & MEDI	\$ (1,908.00)	\$ 2,105.35	\$ (4,245.00)	\$ (3,780.69)
100-3400-20.00	Office Supplies	\$ (750.00)	\$ 704.35	\$ (750.00)	\$ (750.00)
100-3400-40.01	Meetings/Travel	\$ (500.00)	\$ 63.00	\$ (750.00)	\$ (500.00)
100-3400-40.02	Memberships/Books	\$ -	\$ -	\$ -	\$ -
100-3400-40.03	Training	\$ -	\$ -	\$ -	\$ -
100-3400-56.00	Contracted Services	\$ -	\$ -	\$ -	\$ -
TOTAL FUNDS MANAGEMENT		\$ (28,105.00)	\$ 30,543.08	\$ (61,242.00)	\$ (54,451.40)
100-3420 DELIN. TAX COLLECTION					
100-3420-83.00	Tax Sale Expense	\$ (2,500.00)	\$ 14,306.92	\$ (2,500.00)	\$ (2,500.00)
TOTAL DELIN. TAX COLLECTION		\$ (2,500.00)	\$ 14,306.92	\$ (2,500.00)	\$ (2,500.00)
100-3460 INTERGOV'T PAYMENTS					
100-3460-72.00	County Judicial Tax	\$ (12,088.00)	\$ 17,550.44	\$ (17,000.00)	\$ (13,969.00)
TOTAL INTERGOV'T PAYMENTS		\$ (12,088.00)	\$ 17,550.44	\$ (17,000.00)	\$ (13,969.00)
100-3490 DEBT MANAGEMENT					
100-3490-90.00	Bond-P&I-Series 2011-4;MB	\$ (179,375.00)	\$ 175,542.50	\$ -	\$ -
100-3490-90.01	Bond-P&I-Series2015-2;D&H	\$ (139,634.00)	\$ 139,633.94	\$ (137,746.00)	\$ (135,751.00)
100-3490-90.02	Bond-P&I-Series2012-1;Dam	\$ (69,087.00)	\$ 63,870.00	\$ (67,546.00)	\$ (65,929.00)
100-3490-90.04	Bond-P&I-Series2016-1;Hwy	\$ (28,572.00)	\$ 28,571.57	\$ (28,217.00)	\$ (27,844.60)
100-3490-90.05	Bond-P&I-Series 2017-3; H	\$ (31,417.00)	\$ 31,416.98	\$ (31,019.00)	\$ (30,597.00)
100-3490-90.06	Bond-P&I-Series 2023 Hwy	\$ -	\$ -	\$ -	\$ -
100-3490-90.07	Bond P&I Series 2019-2 H	\$ (29,586.00)	\$ 29,586.10	\$ (29,351.00)	\$ (29,107.80)
100-3490-90.08	Bond P&I 2021 Series 3	\$ (122,936.00)	\$ 122,936.40	\$ (122,378.00)	\$ (121,766.00)
100-3490-90.10	Bond P&I 2022 VMBB	\$ -	\$ -	\$ (20,082.00)	\$ (30,546.00)
100-3490-91.03	Interest-Tax Anticipation	\$ (7,000.00)	\$ -	\$ -	\$ -
TOTAL DEBT MANAGEMENT		\$ (607,607.00)	\$ 591,557.49	\$ (436,339.00)	\$ (441,542.00)
TOTAL TOWN TREASURER		\$ (650,300.00)	\$ 653,957.93	\$ (517,081.00)	\$ (512,462.00)
100-36 LISTERS					
100-3600 PROPERTY VALUATION					
100-3600-10.02	Wages-PT Listers	\$ -	\$ 21,424.48	\$ (28,781.00)	\$ (26,848.80)
100-3600-10.03	Wages-Elected Listers	\$ (27,131.00)	\$ -	\$ -	\$ -
100-3600-15.04	FICA & MEDI	\$ (2,075.00)	\$ 1,640.56	\$ (2,202.00)	\$ (2,054.00)
100-3600-20.00	Office Supplies	\$ (100.00)	\$ 105.22	\$ (150.00)	\$ (100.00)
100-3600-40.01	Training	\$ (200.00)	\$ -	\$ (100.00)	\$ (200.00)
100-3600-56.00	Reval. Funds Transfer	\$ (12,000.00)	\$ -	\$ (12,000.00)	\$ (12,000.00)
100-3600-56.01	Property Revaluation Exp	\$ -	\$ 10,280.00	\$ -	\$ -
100-3600-60.00	Contracted Services	\$ (2,500.00)	\$ 2,478.00	\$ (2,500.00)	\$ (2,500.00)
100-3600-60.01	C/S-Tax Map Update	\$ (2,000.00)	\$ -	\$ (2,000.00)	\$ (2,000.00)
TOTAL PROPERTY VALUATION		\$ (46,006.00)	\$ 35,928.26	\$ (47,733.00)	\$ (45,702.80)

Town of Windsor					
Budget to Actual - Year Ending June 30, 2023					
Proposed Budgets - Year Ending June 30, 2024 and Year Ending June 30, 2025					
		Budget	Actual	Budget	Budget
EXPENDITURES		FY - 2023	FY-2023 Pd:12	FY - 2024	FY - 2025
100-41 POLICE					
100-4100 POLICE PROTECTION					
100-4100-10.01	Wages-Full Time Police	\$ (722,886.00)	\$ 674,097.17	\$ (760,167.00)	\$ (885,134.00)
100-4100-10.02	Wages-Part Time Police	\$ (34,488.00)	\$ 16,087.15	\$ (35,692.00)	\$ (28,830.10)
100-4100-10.03	Wages-Crossing Guards	\$ (4,400.00)	\$ 3,750.00	\$ (4,532.00)	\$ (4,667.96)
100-4100-10.04	Wages-OT Police	\$ (38,740.00)	\$ 20,652.41	\$ (42,906.00)	\$ (41,817.70)
100-4100-10.05	Wages-Special Duty	\$ (5,000.00)	\$ 11,300.00	\$ (9,000.00)	\$ (9,000.00)
100-4100-10.06	Wages-Holidays	\$ (18,836.00)	\$ 21,406.16	\$ (25,111.00)	\$ (30,359.10)
100-4100-15.04	FICA & MEDI	\$ (63,161.00)	\$ 57,089.34	\$ (67,122.00)	\$ (75,720.50)
100-4100-20.00	Office Supplies	\$ (5,000.00)	\$ 2,633.39	\$ (5,000.00)	\$ (3,000.00)
100-4100-21.01	Gas-Premium	\$ (17,000.00)	\$ 27,456.78	\$ (25,000.00)	\$ (23,000.00)
100-4100-21.04	Firearms	\$ (4,000.00)	\$ 1,838.89	\$ (4,000.00)	\$ (2,000.00)
100-4100-21.05	Patrol Supplies	\$ (10,000.00)	\$ 3,589.95	\$ (10,000.00)	\$ (5,000.00)
100-4100-21.06	Vests-Grant Funded	\$ (3,500.00)	\$ 117.00	\$ (3,500.00)	\$ (2,500.00)
100-4100-21.08	Investigative Expenses	\$ (2,750.00)	\$ 212.65	\$ (2,750.00)	\$ (2,500.00)
100-4100-22.01	Vehicle Maintenance	\$ (7,500.00)	\$ 7,305.96	\$ (7,500.00)	\$ (7,500.00)
100-4100-23.00	Community Relations	\$ (1,500.00)	\$ 832.46	\$ (1,500.00)	\$ (1,000.00)
100-4100-34.00	Phones etc.	\$ (3,000.00)	\$ 3,705.51	\$ (3,500.00)	\$ (3,250.00)
100-4100-40.01	Meetings Memb. Books	\$ (2,000.00)	\$ 639.90	\$ (2,000.00)	\$ (1,000.00)
100-4100-40.04	Training	\$ (8,000.00)	\$ 1,203.81	\$ (8,000.00)	\$ (5,000.00)
100-4100-56.01	Animal Control	\$ -	\$ -	\$ -	\$ (200.00)
100-4100-56.03	Contracted Services	\$ (3,283.00)	\$ 15,398.47	\$ (18,000.00)	\$ (19,000.00)
100-4100-56.04	C/S - Dispatching	\$ (137,273.00)	\$ 140,064.93	\$ (106,500.00)	\$ (115,270.00)
100-4100-56.05	Uniforms & Related Equip.	\$ (7,500.00)	\$ 5,854.50	\$ (7,500.00)	\$ (6,500.00)
100-4100-56.06	C/S-CAD System	\$ (6,000.00)	\$ -	\$ (7,000.00)	\$ (7,000.00)
100-4100-56.10	Grnt-LEAD-LwEnfrcAgnstDrg	\$ -	\$ 2,504.26	\$ -	\$ -
100-4100-74.00	Pub Safety Communications	\$ -	\$ -	\$ (4,000.00)	\$ (4,000.00)
100-4100-83.03	Prin Masc Ln #63042157	\$ -	\$ 11,150.00	\$ (12,466.00)	\$ (11,150.00)
100-4100-83.04	Int Masc Ln #63042157	\$ -	\$ 455.08	\$ -	\$ (986.78)
100-4100-83.08	Prin'23CsrMscm #63042540	\$ (15,723.00)	\$ 14,875.00	\$ -	\$ (11,041.20)
100-4100-83.09	Int'23CsrMscm#63042540	\$ -	\$ 439.25	\$ -	\$ (4,723.67)
100-4100-83.10	Prin '21 Durango Peoples	\$ (12,850.00)	\$ 12,850.00	\$ (13,426.00)	\$ (12,848.20)
100-4100-83.11	Intrst '21 Durango People	\$ (867.00)	\$ 1,156.34	\$ -	\$ (289.08)
TOTAL POLICE PROTECTION		\$ (1,135,257.00)	\$ 1,058,666.36	\$ (1,186,172.00)	\$ (1,324,288.00)
100-4120 TRAFFIC CONTROL					
100-4120-76.01	Electricity-Traffic Light	\$ (1,400.00)	\$ 735.96	\$ (1,300.00)	\$ (1,200.00)
TOTAL TRAFFIC CONTROL		\$ (1,400.00)	\$ 735.96	\$ (1,300.00)	\$ (1,200.00)
TOTAL POLICE		\$ (1,136,657.00)	\$ 1,059,402.32	\$ (1,187,472.00)	\$ (1,325,488.00)

Town of Windsor					
Budget to Actual - Year Ending June 30, 2023					
Proposed Budgets - Year Ending June 30, 2024 and Year Ending June 30, 2025					
		Budget	Actual	Budget	Budget
EXPENDITURES		FY - 2023	FY-2023 Pd:12	FY - 2024	FY - 2025
100-45 FIRE / AMBULANCE					
100-4510 FIRE / AMBULANCE					
100-4510-10.01	Wages-Fire-FT	\$ (628,170.00)	\$ 699,810.04	\$ (775,956.00)	\$ (884,300.00)
100-4510-10.02	PT Wages-Fire/EMT	\$ (186,556.00)	\$ 89,960.68	\$ (172,138.00)	\$ (154,852.00)
100-4510-10.04	OT Wages-Fire / EMT	\$ (42,507.00)	\$ 149,293.37	\$ (96,002.00)	\$ (102,228.00)
100-4510-10.06	Wages-Holidays	\$ (26,828.00)	\$ 25,915.52	\$ (30,210.00)	\$ (32,623.75)
100-4510-10.07	Special Detail	\$ (2,000.00)	\$ 3,743.00	\$ (5,000.00)	\$ (4,500.00)
100-4510-15.04	FICA & MEDI	\$ (67,784.00)	\$ 71,639.02	\$ (82,567.00)	\$ (90,155.60)
100-4510-20.00	Office Supplies	\$ (3,500.00)	\$ 2,554.99	\$ (3,500.00)	\$ (2,500.00)
100-4510-21.00	Operating Supplies	\$ (30,000.00)	\$ 40,748.48	\$ (30,000.00)	\$ (40,000.00)
100-4510-21.01	Vehicle Fuels	\$ (25,000.00)	\$ 30,039.14	\$ (37,000.00)	\$ (33,000.00)
100-4510-21.04	Uniform Replacement	\$ (1,000.00)	\$ 8,542.02	\$ (11,200.00)	\$ (8,000.00)
100-4510-21.05	Bunker Gear/Clothing	\$ (12,000.00)	\$ 20,475.48	\$ (12,000.00)	\$ (10,000.00)
100-4510-21.06	Haz.Mat. Expenses	\$ -	\$ -	\$ (500.00)	\$ -
100-4510-22.00	Amb. Vehicle Maint.	\$ (8,000.00)	\$ 21,546.94	\$ (10,000.00)	\$ (10,000.00)
100-4510-22.01	Fire Vehicle Maint.	\$ (15,000.00)	\$ 20,252.67	\$ (20,000.00)	\$ (15,000.00)
100-4510-22.02	Amb. Equip. Maint.	\$ (2,000.00)	\$ 19,263.45	\$ (3,000.00)	\$ (8,000.00)
100-4510-22.03	2-Way Radio Communication	\$ -	\$ 7,733.36	\$ (7,000.00)	\$ (7,000.00)
100-4510-34.00	Phones / Communications	\$ (2,500.00)	\$ 5,500.99	\$ (2,500.00)	\$ (5,000.00)
100-4510-34.01	Postage	\$ -	\$ 448.79	\$ -	\$ -
100-4510-40.02	Training/Recruitment	\$ (20,000.00)	\$ 9,619.58	\$ (20,000.00)	\$ (12,000.00)
100-4510-40.03	Fire Prevention & Educ.	\$ (1,000.00)	\$ -	\$ (1,000.00)	\$ (1,000.00)
100-4510-56.01	C/S-Dispatching	\$ (56,070.00)	\$ 59,069.64	\$ (45,820.00)	\$ (62,225.00)
100-4510-56.02	OSHA Equip. Maint.	\$ (1,500.00)	\$ 1,511.56	\$ (1,500.00)	\$ (1,500.00)
100-4510-56.03	Fire Equipment Maint.	\$ (3,000.00)	\$ 4,592.91	\$ (2,000.00)	\$ (4,000.00)
100-4510-56.04	CS-Cred Cd Process Fees	\$ (2,000.00)	\$ 4,232.30	\$ -	\$ -
100-4510-56.05	VT Ambul Agency Assessmen	\$ (8,000.00)	\$ 11,560.12	\$ (9,000.00)	\$ (11,000.00)
100-4510-60.00	C/S-Parammed Billing	\$ (1,750.00)	\$ 1,025.00	\$ (1,750.00)	\$ (1,750.00)
100-4510-60.01	Amb Billing-Tricare	\$ (5,000.00)	\$ 5,160.00	\$ (5,000.00)	\$ (5,000.00)
100-4510-60.02	Membership/Testing	\$ (1,500.00)	\$ 1,290.82	\$ (1,500.00)	\$ (1,500.00)
100-4510-83.00	MELF FY24 Fr Trck Princi	\$ -	\$ -	\$ -	\$ (22,000.00)
100-4510-83.01	Equipment Replacement	\$ (25,000.00)	\$ 15,905.70	\$ (25,000.00)	\$ (25,000.00)
100-4510-83.02	MELF-FY24-FrTrck-Interest	\$ -	\$ -	\$ -	\$ (1,760.00)
100-4510-83.03	CAP LOAN PMTS-4 Amb	\$ (64,730.00)	\$ -	\$ -	\$ -
100-4510-83.04	P&I Ambul'23 #63042540	\$ -	\$ -	\$ (33,432.00)	\$ -
100-4510-83.07	Fire Chief Veh P & I	\$ (7,534.00)	\$ 7,542.26	\$ (8,755.00)	\$ (6,427.13)
100-4510-83.08	Prin'23Amb(2)#63042540	\$ -	\$ 63,090.00	\$ -	\$ (15,016.10)
100-4510-83.09	Int'23Amb(2)#63042540	\$ -	\$ 1,644.83	\$ -	\$ (6,424.19)
100-4510-83.10	P&I Mscm 5y Note XXXX Amb	\$ (48,000.00)	\$ -	\$ -	\$ (46,538.00)
TOTAL FIRE / AMBULANCE		\$ (1,297,929.00)	\$ 1,403,712.66	\$ (1,453,330.00)	\$ (1,630,300.00)

Town of Windsor					
Budget to Actual - Year Ending June 30, 2023					
Proposed Budgets - Year Ending June 30, 2024 and Year Ending June 30, 2025					
		Budget	Actual	Budget	Budget
EXPENDITURES		FY - 2023	FY-2023 Pd:12	FY - 2024	FY - 2025
100-46 TOWN HALL / WELCOME CTR					
100-4600 TOWN HALL					
100-4600-21.00	Janitorial Supplies	\$ (1,500.00)	\$ -	\$ (2,000.00)	\$ (2,000.00)
100-4600-34.00	Communications	\$ (27,750.00)	\$ 32,684.56	\$ (29,000.00)	\$ (33,000.00)
100-4600-34.01	Postage	\$ (7,500.00)	\$ 7,362.91	\$ (8,500.00)	\$ (7,500.00)
100-4600-56.03	C/S-Janitorial Services	\$ (12,000.00)	\$ 11,260.00	\$ (10,000.00)	\$ (12,000.00)
100-4600-56.04	C/S-Bldg. Maint. Agreemen	\$ (20,000.00)	\$ 23,305.55	\$ (20,000.00)	\$ (20,000.00)
100-4600-56.07	Building Maintenance	\$ (15,000.00)	\$ 61,890.59	\$ (15,000.00)	\$ (14,000.00)
100-4600-68.02	Photocopy Expenses	\$ (4,000.00)	\$ 3,576.63	\$ (4,300.00)	\$ (3,500.00)
100-4600-76.01	Electricity	\$ (30,000.00)	\$ 38,625.79	\$ (41,000.00)	\$ (39,000.00)
100-4600-76.02	Fuel Oil & Propane	\$ (25,000.00)	\$ 32,087.88	\$ (35,000.00)	\$ (33,000.00)
100-4600-76.03	Water / Sewer Chgs.	\$ (2,500.00)	\$ 2,472.95	\$ (2,500.00)	\$ (2,500.00)
TOTAL TOWN HALL		\$ (145,250.00)	\$ 213,266.86	\$ (167,300.00)	\$ (166,500.00)
100-4650 WELCOME CENTER					
100-4650-34.00	Communications	\$ (1,500.00)	\$ 2,323.31	\$ (2,500.00)	\$ (2,400.00)
100-4650-56.00	C/S-Alarm Monitoring	\$ (325.00)	\$ 291.25	\$ (250.00)	\$ (300.00)
100-4650-56.07	Building Maintenance	\$ (2,000.00)	\$ 5,610.54	\$ (2,000.00)	\$ (2,000.00)
100-4650-76.01	Electricity	\$ (1,750.00)	\$ 1,698.72	\$ (1,300.00)	\$ (1,700.00)
100-4650-76.02	Fuel - Propane	\$ (3,000.00)	\$ 848.85	\$ (2,500.00)	\$ (1,500.00)
100-4650-76.03	Water / Sewer Fees	\$ (700.00)	\$ 698.39	\$ (675.00)	\$ -
TOTAL WELCOME CENTER		\$ (9,275.00)	\$ 11,471.06	\$ (9,225.00)	\$ (7,900.00)
TOTAL TOWN HALL / WELCOME CTR		\$ (154,525.00)	\$ 224,737.92	\$ (176,525.00)	\$ (174,400.00)

Town of Windsor					
Budget to Actual - Year Ending June 30, 2023					
Proposed Budgets - Year Ending June 30, 2024 and Year Ending June 30, 2025					
		Budget	Actual	Budget	Budget
EXPENDITURES		FY - 2023	FY-2023 Pd:12	FY - 2024	FY - 2025
100-51 ROADS PARKS CEM'S FLEET					
100-5110 HIGHWAY MAINTENANCE					
100-5110-10.01	Wages-FT Highway	\$ (196,994.00)	\$ 213,422.02	\$ (222,473.00)	\$ (236,688.00)
100-5110-10.04	Wages-Highways-OT	\$ (25,000.00)	\$ 22,771.39	\$ (30,000.00)	\$ (23,000.00)
100-5110-15.04	FICA & MEDI	\$ (16,983.00)	\$ 17,549.21	\$ (19,314.00)	\$ (19,866.10)
100-5110-22.03	Maint. Supplies-Summ. Hig	\$ (14,000.00)	\$ 11,822.07	\$ (15,000.00)	\$ (12,000.00)
100-5110-22.04	Salt	\$ (28,000.00)	\$ 24,745.64	\$ (40,000.00)	\$ (34,000.00)
100-5110-22.06	Gravel	\$ (5,000.00)	\$ 7,508.51	\$ (5,000.00)	\$ (5,000.00)
100-5110-40.01	Meetings/Training	\$ (400.00)	\$ 166.53	\$ (400.00)	\$ (200.00)
100-5110-56.00	C/S-Trees	\$ (5,000.00)	\$ 6,840.00	\$ (5,000.00)	\$ (5,000.00)
100-5110-56.01	C/S-Mowing	\$ (25,000.00)	\$ 37,135.00	\$ (25,000.00)	\$ (38,000.00)
100-5110-56.02	Rubbish Removal	\$ -	\$ 1,900.00	\$ -	\$ -
100-5110-56.03	Uniforms & Boot Allowance	\$ (5,500.00)	\$ 5,364.71	\$ (6,000.00)	\$ (6,000.00)
100-5110-56.04	Contracted Services	\$ (20,000.00)	\$ 8,960.00	\$ (20,000.00)	\$ (15,000.00)
100-5110-56.07	Safety Equipment	\$ (250.00)	\$ 20.97	\$ (500.00)	\$ (250.00)
100-5110-56.08	Permits -Hwg	\$ (1,600.00)	\$ 1,765.00	\$ (1,500.00)	\$ (1,750.00)
100-5110-66.00	Misc. Rentals	\$ (3,000.00)	\$ 6,050.00	\$ (6,000.00)	\$ (4,000.00)
100-5110-72.00	Tax on Gravel Pit	\$ (3,000.00)	\$ 2,838.72	\$ (3,000.00)	\$ (3,000.00)
100-5110-82.00	Depot Ave. Imp.	\$ -	\$ 180.63	\$ -	\$ -
100-5110-82.01	Blacktop Resurfacing	\$ (4,000.00)	\$ 12,343.75	\$ (4,000.00)	\$ (2,000.00)
100-5110-82.04	Culverts	\$ (2,000.00)	\$ -	\$ (2,000.00)	\$ (1,000.00)
100-5110-82.12	Grnt-MncplRd'22 GA0237	\$ -	\$ 14,756.63	\$ -	\$ -
100-5110-82.13	Grnt-BttrRd'23 BR1023	\$ -	\$ 17,299.39	\$ -	\$ -
100-5110-82.15	Grnt-BttrRd'24 BR1108 Moo	\$ -	\$ -	\$ -	\$ -
100-5110-83.00	Dept. Equip.	\$ -	\$ 405.46	\$ -	\$ -
TOTAL HIGHWAY MAINTENANCE		\$ (355,727.00)	\$ 413,845.63	\$ (405,187.00)	\$ (406,754.00)
100-5121 DAM MAINTENANCE					
100-5121-56.03	Monitoring/Inspection/Fee	\$ (3,000.00)	\$ 1,550.00	\$ (3,000.00)	\$ (3,000.00)
TOTAL DAM MAINTENANCE		\$ (3,000.00)	\$ 1,550.00	\$ (3,000.00)	\$ (3,000.00)
100-5122 CEMETERY MAINTENANCE					
100-5122-10.01	Wages-Cemeteries	\$ -	\$ -	\$ (30,000.00)	\$ (28,000.00)
TOTAL CEMETERY MAINTENANCE		\$ -	\$ -	\$ (30,000.00)	\$ (28,000.00)
100-5125 STREET LIGHTING					
100-5125-76.01	Electricity-Street Lights	\$ (37,500.00)	\$ 53,701.79	\$ (48,000.00)	\$ (53,000.00)
TOTAL STREET LIGHTING		\$ (37,500.00)	\$ 53,701.79	\$ (48,000.00)	\$ (53,000.00)

Town of Windsor					
Budget to Actual - Year Ending June 30, 2023					
Proposed Budgets - Year Ending June 30, 2024 and Year Ending June 30, 2025					
		Budget	Actual	Budget	Budget
EXPENDITURES		FY - 2023	FY-2023 Pd:12	FY - 2024	FY - 2025
100-5135 VEHICLE OPER. & MAINT.					
100-5135-21.01	Vehicle Fuel	\$ (16,000.00)	\$ 30,060.65	\$ (30,000.00)	\$ (29,000.00)
100-5135-22.01	Parts & Supplies	\$ (16,000.00)	\$ 36,418.28	\$ (20,000.00)	\$ (17,000.00)
100-5135-34.00	Phone	\$ (2,000.00)	\$ 1,828.25	\$ (2,000.00)	\$ (2,000.00)
100-5135-56.05	C/S	\$ (6,000.00)	\$ 4,685.22	\$ (6,000.00)	\$ (4,000.00)
100-5135-76.01	Electricity-Town Garage	\$ (4,000.00)	\$ 3,818.85	\$ (4,000.00)	\$ (4,000.00)
100-5135-76.02	Heating Oil & Maint.	\$ (6,000.00)	\$ 9,035.36	\$ (7,000.00)	\$ (9,000.00)
100-5135-76.03	Water & Sewer	\$ (600.00)	\$ 317.07	\$ (600.00)	\$ -
100-5135-83.00	Equip-Truck MELF Loan	\$ -	\$ -	\$ (8,000.00)	\$ -
100-5135-83.01	FrghtInr'23 Prncpl Mascom	\$ (32,717.00)	\$ 31,950.00	\$ -	\$ (29,678.80)
100-5135-83.02	FrghtInr'23 Intrst Mascom	\$ -	\$ 779.58	\$ -	\$ (12,697.20)
100-5135-83.03	FrghtInr'20 Prncpl People	\$ (34,681.00)	\$ 32,038.00	\$ -	\$ (32,038.00)
100-5135-83.04	FrghtInr'20 Intrst People	\$ -	\$ 2,635.79	\$ -	\$ (881.05)
100-5135-83.05	SidewlkTrctrPrncpl People	\$ (26,067.00)	\$ 24,080.00	\$ (25,404.00)	\$ (24,080.00)
100-5135-83.06	SidewlkTrctr Intrst People	\$ -	\$ 1,981.08	\$ -	\$ (662.20)
100-5135-83.07	FordF350'23Princ 63042496	\$ -	\$ -	\$ -	\$ (14,049.80)
100-5135-83.08	FordF350'23 Int 63042496	\$ -	\$ -	\$ -	\$ (2,799.65)
TOTAL VEHICLE OPER. & MAINT.		\$ (144,065.00)	\$ 179,628.13	\$ (103,004.00)	\$ (181,887.00)
100-5145 PARKS MAINTENANCE					
100-5145-76.01	Electricity-Parks	\$ (2,500.00)	\$ 2,658.01	\$ (2,500.00)	\$ (2,750.00)
100-5145-76.03	Water/Sewer	\$ (1,000.00)	\$ 1,878.53	\$ (1,000.00)	\$ -
TOTAL PARKS MAINTENANCE		\$ (3,500.00)	\$ 4,536.54	\$ (3,500.00)	\$ (2,750.00)
100-5150 SOLID WASTE MANAGEMENT					
100-5150-44.00	Recycling / Rubbish Remov	\$ (15,500.00)	\$ 14,664.57	\$ (15,500.00)	\$ (15,000.00)
100-5150-44.01	Community Collections Exp	\$ (15,000.00)	\$ 17,602.00	\$ (15,000.00)	\$ (8,000.00)
TOTAL SOLID WASTE MANAGEMENT		\$ (30,500.00)	\$ 32,266.57	\$ (30,500.00)	\$ (23,000.00)
TOTAL ROADS PARKS CEM'S FLEET		\$ (574,292.00)	\$ 685,528.66	\$ (623,191.00)	\$ (698,390.00)
100-61 PUBLIC HEALTH					
100-6140 PUBLIC HEALTH INSPECTOR					
100-6140-10.02	Wages-Health Officer	\$ (1,000.00)	\$ 1,000.00	\$ (1,500.00)	\$ (1,500.00)
100-6140-15.04	FICA & MEDI	\$ (77.00)	\$ 75.40	\$ (115.00)	\$ (115.00)
100-6140-40.01	Meetings/Misc.	\$ (50.00)	\$ -	\$ -	\$ -
TOTAL PUBLIC HEALTH INSPECTOR		\$ (1,127.00)	\$ 1,075.40	\$ (1,615.00)	\$ (1,615.00)

Town of Windsor					
Budget to Actual - Year Ending June 30, 2023					
Proposed Budgets - Year Ending June 30, 2024 and Year Ending June 30, 2025					
		Budget	Actual	Budget	Budget
EXPENDITURES		FY - 2023	FY-2023 Pd:12	FY - 2024	FY - 2025
100-71 RECREATION/CULTURE					
100-7110 RECREATION PROGRAM					
100-7110-10.01	Wages-Recreation Dir/Asst	\$ (160,788.00)	\$ 167,093.08	\$ (169,404.00)	\$ (181,505.00)
100-7110-10.02	PT Wages	\$ (39,000.00)	\$ 44,198.65	\$ (45,000.00)	\$ (45,000.00)
100-7110-10.04	Overtime	\$ (500.00)	\$ 146.10	\$ (500.00)	\$ (400.00)
100-7110-15.04	FICA & MEDI	\$ (15,322.00)	\$ 16,204.61	\$ (16,440.00)	\$ (17,358.20)
100-7110-21.00	Supplies	\$ (2,500.00)	\$ 323.58	\$ (1,500.00)	\$ (1,000.00)
100-7110-30.00	Advertising	\$ (700.00)	\$ -	\$ (500.00)	\$ -
100-7110-34.00	Phone	\$ (250.00)	\$ -	\$ (250.00)	\$ (250.00)
100-7110-40.01	Meetings/Travel	\$ (4,000.00)	\$ 2,990.00	\$ (4,000.00)	\$ (3,000.00)
100-7110-45.00	Community Programs	\$ (500.00)	\$ 1,522.20	\$ (500.00)	\$ (500.00)
100-7110-45.01	Programs - Revenue Offset	\$ (30,000.00)	\$ 32,716.61	\$ (27,500.00)	\$ (29,000.00)
100-7110-56.01	My Rec System Use Fees	\$ (3,250.00)	\$ 3,345.00	\$ (3,300.00)	\$ (3,300.00)
100-7110-66.00	Rentals	\$ (2,000.00)	\$ 3,355.00	\$ (3,000.00)	\$ (3,000.00)
100-7110-68.00	Repairs & Maintenance	\$ (8,000.00)	\$ 10,362.02	\$ (10,000.00)	\$ (10,000.00)
100-7110-80.01	Princ Masc Ln #63037777	\$ (5,000.00)	\$ -	\$ (5,000.00)	\$ (5,000.00)
100-7110-80.02	Int Masc Ln #63037777	\$ (400.00)	\$ -	\$ (400.00)	\$ (400.00)
100-7110-83.00	Department Equipment	\$ -	\$ 7,694.00	\$ -	\$ -
TOTAL RECREATION PROGRAM		\$ (272,210.00)	\$ 289,950.85	\$ (287,294.00)	\$ (299,713.00)
100-86 PLANNING/ZONING/DEVELOPME					
100-8600 PLANNING/ZONING/DEVELOPME					
100-8600-10.01	WAGES - ZONING & PLANNING	\$ (71,685.00)	\$ 39,590.86	\$ (64,138.00)	\$ (143,367.00)
100-8600-15.04	FICA & MEDI	\$ (5,484.00)	\$ 3,064.45	\$ (4,907.00)	\$ (10,967.60)
100-8600-20.00	Office Supplies	\$ (200.00)	\$ 44.98	\$ (250.00)	\$ (100.00)
100-8600-30.00	Advertising	\$ (300.00)	\$ 625.70	\$ (200.00)	\$ (300.00)
100-8600-40.01	Meetings/Books	\$ (100.00)	\$ 28.00	\$ (200.00)	\$ (100.00)
100-8600-40.02	Membership-SWCRPDC	\$ (4,627.00)	\$ 4,626.70	\$ (4,700.00)	\$ (4,627.00)
100-8600-60.00	Legal Counsel	\$ (2,500.00)	\$ 1,372.50	\$ (2,500.00)	\$ (2,000.00)
100-8600-60.01	Contracted Services	\$ -	\$ 18,144.47	\$ -	\$ -
100-8600-60.02	Town Event Expenditures	\$ (15,000.00)	\$ 16,912.04	\$ (18,000.00)	\$ (13,000.00)
100-8600-83.00	Department Equipment	\$ (250.00)	\$ -	\$ -	\$ -
TOTAL PLANNING/ZONING/DEVELOPME		\$ (100,146.00)	\$ 84,409.70	\$ (94,895.00)	\$ (174,461.00)
100-95 MUNICIPAL INSURANCES					
100-9510 INSURANCE					
100-9510-48.00	Liability Insurances	\$ (95,964.00)	\$ 96,406.51	\$ (101,304.00)	\$ (105,822.51)
TOTAL INSURANCE		\$ (95,964.00)	\$ 96,406.51	\$ (101,304.00)	\$ (105,823.00)

Town of Windsor					
Budget to Actual - Year Ending June 30, 2023					
Proposed Budgets - Year Ending June 30, 2024 and Year Ending June 30, 2025					
		Budget	Actual	Budget	Budget
EXPENDITURES		FY - 2023	FY-2023 Pd:12	FY - 2024	FY - 2025
100-97 EMPLOYEE RELATIONS					
100-9700 EMPLOYEE COSTS					
100-9700-15.00	Health Ins. - Deductibles	\$ (135,000.00)	\$ 154,074.89	\$ (160,000.00)	\$ (155,000.00)
100-9700-15.01	Health Ins. Premiums	\$ (381,487.00)	\$ 390,679.81	\$ (409,002.00)	\$ (451,647.00)
100-9700-15.02	Dental Ins. Premiums	\$ (15,000.00)	\$ 19,458.53	\$ (14,993.00)	\$ (24,851.50)
100-9700-15.03	Pension Contributions	\$ (25,000.00)	\$ 25,000.00	\$ (25,000.00)	\$ (25,000.00)
100-9700-15.04	Social Security	\$ -	\$ 1,118.86	\$ -	\$ -
100-9700-15.05	Unemployment Compensation	\$ -	\$ -	\$ (500.00)	\$ -
100-9700-15.06	Workers Compensation	\$ (155,336.00)	\$ 156,721.69	\$ (151,528.00)	\$ (233,287.00)
100-9700-15.07	Life Ins. Premiums	\$ (16,367.00)	\$ 14,721.50	\$ (16,367.00)	\$ (29,295.70)
100-9700-15.08	VMERS PENSION	\$ (116,839.00)	\$ 148,971.46	\$ (139,893.00)	\$ (173,269.00)
100-9700-15.09	Leave Default	\$ -	\$ 8,711.37	\$ -	\$ -
100-9700-15.10	Call Firefighters Ins.	\$ (2,500.00)	\$ 2,544.00	\$ (2,500.00)	\$ -
100-9700-15.12	Physical Examinations	\$ -	\$ -	\$ (200.00)	\$ -
100-9700-15.14	EyeMed Vision Plan	\$ (750.00)	\$ 610.32	\$ (675.00)	\$ -
100-9700-15.15	Pension Plan Admin Exp	\$ (8,500.00)	\$ 7,870.00	\$ (7,000.00)	\$ -
TOTAL EMPLOYEE COSTS		\$ (856,779.00)	\$ 930,482.43	\$ (927,658.00)	\$ (1,092,350.00)
100-98 AGENCIES VOTED SEPARATELY					
100-9800-44.01	Home Health Services	\$ (17,500.00)	\$ 17,500.00	\$ (17,500.00)	\$ (17,500.00)
100-9800-44.02	Special Needs Support Cen	\$ -	\$ -	\$ (1,600.00)	\$ -
100-9800-44.03	Homes of Runnemede	\$ (12,500.00)	\$ 12,500.00	\$ (12,500.00)	\$ -
100-9800-44.05	Volunteers In Action	\$ (3,000.00)	\$ 3,000.00	\$ (3,000.00)	\$ (3,000.00)
100-9800-44.07	Windsor County Partners	\$ (2,000.00)	\$ 2,000.00	\$ (2,000.00)	\$ (2,000.00)
100-9800-44.09	SEVCA	\$ (3,500.00)	\$ 3,500.00	\$ (3,500.00)	\$ (3,500.00)
100-9800-44.10	Health Care Rehab.	\$ (4,637.00)	\$ 4,637.00	\$ (4,637.00)	\$ (4,637.00)
100-9800-44.12	Windsor On Air	\$ (5,000.00)	\$ 5,000.00	\$ (5,000.00)	\$ (5,000.00)
100-9800-44.13	WISE of the Upper Valley	\$ (1,500.00)	\$ 1,500.00	\$ (1,500.00)	\$ (1,500.00)
100-9800-44.14	Wndsr Cmmnty Resource Ctr	\$ (5,000.00)	\$ 5,000.00	\$ (5,000.00)	\$ (5,000.00)
100-9800-44.15	Retired & Senior Voluntee	\$ (500.00)	\$ 500.00	\$ (500.00)	\$ (500.00)
100-9800-44.16	Senior Solutions	\$ (1,500.00)	\$ 1,500.00	\$ (1,500.00)	\$ (1,500.00)
100-9800-44.17	Pblc Hlth Cncl Uppr Villy	\$ (1,699.00)	\$ 1,699.00	\$ (1,699.00)	\$ (1,699.00)
100-9800-44.18	Rachel's Kitchen Inc.	\$ (5,000.00)	\$ 5,000.00	\$ -	\$ -
100-9800-44.19	Windsor Historical Societ	\$ (3,000.00)	\$ 3,000.00	\$ (3,000.00)	\$ (3,000.00)
100-9800-44.21	CT River Transit Bus	\$ -	\$ -	\$ (1,750.00)	\$ (1,750.00)
100-9800-45.01	Windsor Library	\$ (90,709.54)	\$ 90,709.56	\$ (94,337.92)	\$ (97,168.00)
100-9800-45.02	Cemeteries	\$ (20,000.00)	\$ 15,000.00	\$ (20,000.00)	\$ (20,000.00)
100-9800-45.03	Windsor Library Bldg Fund	\$ (10,000.00)	\$ 10,000.00	\$ (10,000.00)	\$ (10,000.00)
TOTAL AGENCIES VOTED SEPARATELY		\$ (187,045.54)	\$ 182,045.56	\$ (189,023.92)	\$ (177,754.00)

Town of Windsor					
Budget to Actual - Year Ending June 30, 2023					
Proposed Budgets - Year Ending June 30, 2024 and Year Ending June 30, 2025					
		Budget	Actual	Budget	Budget
EXPENDITURES		FY - 2023	FY-2023 Pd:12	FY - 2024	FY - 2025
100-9999 TRANSFERS & MISC EXP					
100-9999-90.01	TRANS RESERVE FUND	\$ (85,000.00)	\$ 85,000.00	\$ (105,000.00)	\$ -
100-9999-90.02	TRANS GEN CAPITAL FD	\$ (65,000.00)	\$ 65,000.00	\$ (115,000.00)	\$ -
100-9999-90.03	Miscellaneous Expenditure	\$ -	\$ 1,861.97	\$ -	\$ -
TOTAL TRANSFERS & MISC EXP		\$ (150,000.00)	\$ 151,861.97	\$ (220,000.00)	\$ -
TOTAL EXPENDITURES		\$ (5,928,899.54)	\$ 6,436,178.78	\$ (6,240,035.92)	\$ (6,644,437.00)
TOTAL GENERAL FUND		\$ -	\$ 120,472.34	\$ -	\$ -

FIVE-YEAR CAPITAL PLAN Fiscal Years 2025 through 2029

5 YEAR CAPITAL PLAN		Fund Bal.	2025	2026	2027	2028	2029	Fund Total
RECREATION								
Major Equipment		\$ 11,350	\$0	\$5,000	\$5,000	\$5,000	\$6,000	\$32,350
Trails & Parks		\$ 15,000	\$0	\$5,000	\$10,000	\$5,000	\$6,000	\$41,000
RECREATION - TOTAL		\$ 26,350	\$0	\$10,000	\$15,000	\$10,000	\$12,000	\$73,350
FIRE DEPARTMENT								
2016 Brush Truck						\$20,000	\$20,000	\$40,000
1999 Quality Ladder Truck		\$ 246,151	\$0	\$40,000	\$40,000	\$0		\$326,151
1991 International - to be replaced								\$0
1991 KME - to be replaced by cor								\$0
2012 Saber Pumper								\$0
Fire/ambulance major equipment		\$ 85,416	\$0	\$30,000	\$40,000	\$40,000	\$40,000	\$235,416
Total FD cash allocation		\$ 331,567	\$0	\$70,000	\$80,000	\$60,000	\$60,000	\$601,567
POLICE DEPARTMENT								
PD Body & Cruiser Cams		\$ -	\$0					\$0
Cruiser replacement down payments - net trade value			\$0	\$15,000	\$15,000	\$15,000	\$20,000	\$65,000
Physical & digital Infrastructure		\$ 35,000	\$0	\$10,000	\$10,000	\$10,000	\$0	\$65,000
Total PD cash allocation		\$ 35,000	\$0	\$25,000	\$25,000	\$25,000	\$20,000	\$130,000
HIGHWAY DEPT - EQUIPMENT								
Freightliner Dump refresh program		\$ 149,735	\$0	\$20,000	\$20,000	\$20,000	\$20,000	\$229,735
1998 Case Loader/backhoe		\$ 40,000						\$40,000
1991 Caterpillar Grader		\$ 34,000	\$0	\$15,000	\$20,000			\$69,000
2008 Caterpillar Loader				\$0			\$20,000	\$20,000
2008 Tenco Snowblower								\$0
2005 Holder Sidewalk Tractor							\$15,000	\$15,000
2019 Holder Sidewalk Tractor								\$0
Elgin Street Sweeper		\$ 20,000	\$0	\$5,000	\$5,000	\$5,000	\$5,000	\$40,000
Chipper								\$0
Total Highway cash allocation		\$ 243,735	\$0	\$40,000	\$45,000	\$25,000	\$60,000	\$413,735
ROAD, BRIDGE & BUILDINGS								
Highway and Municipal Building M		\$ 55,000	\$0	\$50,000	\$50,000	\$50,000	\$50,000	\$255,000
Culvert Replacements/Repairs - included in bond								\$0
Sidewalk Repair/Replacemnts - included in bond								\$0
Reserve for future bridge repairs								\$0
Guardrail Replacements - Included in Bond								\$0
Grant match - streetscapes 19.92								\$0
State Grant match		\$ 10,050	\$0	\$0	\$0	\$0		\$10,050
Roadway Material Replenishment - Crushing contracting			\$0	\$5,000	\$5,000	\$5,000	\$5,000	\$20,000
TOTAL ROAD, BRIDGE & BUILD		\$ 65,050	\$0	\$55,000	\$55,000	\$55,000	\$55,000	\$285,050
TOTAL CASH ALLOCATION		\$ 701,702	\$ -	\$ 200,000	\$ 220,000	\$ 175,000	\$ 207,000	\$1,503,702

TOWN OF WINDSOR, VERMONT
FINANCIAL STATEMENTS
JUNE 30, 2023
AND
INDEPENDENT AUDITOR'S REPORTS

TOWN OF WINDSOR, VERMONT

JUNE 30, 2023

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INDEPENDENT AUDITOR'S REPORT

The Selectboard
Town of Windsor, Vermont

Report on the Audit of the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Town of Windsor, Vermont (the Town) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Town of Windsor, Vermont as of June 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town of Windsor, Vermont, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always

detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and schedules 7 through 10 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

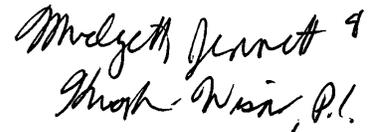
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town's basic financial statements. The accompanying schedules 1 through 6 are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing

procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying schedules 1 through 6 are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 11, 2024, on our consideration of the Town's internal control over financial reporting; on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements; and on other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town's internal control over financial reporting and compliance.

Montpelier, Vermont
January 11, 2024



Madgett Bennett
Char. W. Bennett, P.C.

**TOWN OF WINDSOR, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2023**

This analysis of the Town of Windsor's (the Town) financial performance provides an overview of the Town's financial activities for the fiscal year ended June 30, 2023. Please read it in conjunction with the Town's financial statements.

Financial Highlights

- The Town's net position decreased by \$964,629 as a result of this year's operations. Net position of our business-type activities decreased by \$539,782; net position of our governmental activities decreased by \$424,847.
- The expenses incurred for all Town programs were \$9,230,922 for the year ending June 30, 2023. No new programs were added during the year.
- As of June 30, 2023, the General Fund ending fund balance was \$534,232; the Community Development Fund ending fund balance was \$373,788; the Hoisington Fund ending fund balance was \$389,334; and the ending fund balance of the Other Governmental Funds was \$65,219, for a combined total end of year governmental fund balance of \$1,362,573.
- During the year, the Town had revenues and other financing sources that were \$300,895 less than expenditures for all governmental funds.
- At the end of the 2023 fiscal year, the Town's General Fund had revenues and other financing sources that were \$283,517 less than expenditures.
- The Town's proprietary funds had an overall operating loss of \$392,024. This deficit was comprised of an operating loss of \$64,290 in the Water Fund and operating loss of \$327,734 in the Sewer Fund.
- The unassigned fund balance of the General Fund was a deficit of \$825,354 as of June 30, 2023.
- Depreciation expense in governmental activities totaling \$652,004 was allocated to the following functions: general government \$97,518, public safety \$154,310, public works \$384,602, and culture and recreation \$15,574.
- Depreciation expense in the business-type activities totaling \$890,487 was allocated to the following functions: water \$334,941 and sewer \$555,546.
- At the end of the fiscal year 2023, the Town had a total of \$2,086,518 in notes receivable (see note 3 in the Notes to Financial Statements).
- The Town had no short-term debt outstanding on June 30, 2023. Long-term debt totaled \$5,386,928 and \$4,481,734 in governmental and business-type activities, respectively.

Windsor Vermont's Fiscal Management

Fiscal management is the process of planning, directing, and controlling the financial resources of the Town. The result of that process is presented in the Financial Highlights presented above. In summary, the fiscal management and the overall fiscal health of the Town is relatively EXCELLENT when compared to the recent 5-10 year history and VERY GOOD when compared with similarly situated towns. Fiscal health for FY23 progressed as planned with no financial surprises or unexpected expenditures with small marginal improvements expected for FY24.

To understand the Town's fiscal health more clearly, it is best to separate the Town's financial activities between governmental activities and business-type activities that are briefly discussed below. The separation will provide a more objective perspective on these different activities and the overall fiscal health of the Town. As part of fiscal management, we will include a brief discussion on the successes and improvements throughout Town government that were achieved during the year along with targets for FY24.

1. Regarding governmental operations, the Town finished the year (FY23) with a **Net Position** of \$7,292,250, down \$424,847 from last year. This decrease is primarily due to the consumption of resources (cash) used on capital projects that will be replenished with a bond issue (cash) in FY24. No decrease in Net Position is expected for FY24 as the Town continues to increase its capital reserves and its working capital reserves.
2. Regarding the business-type activities (water and sewer operations) the Town's water and sewer operations finished the year with a **Net Position** of \$8,360,270, down \$539,782 due to an operating loss. The operating loss is up \$224,514 from the FY22 operating loss of \$315,268. These operating losses are due primarily to two factors; one that can be explained with a discussion of the differences between depreciation rates and debt service requirements; and two, the impact of a very wet 4th quarter that reduced consumption and demand for water by 5% while the budget had targeted a volume increase for the year of 5%. The depreciation issue will be addressed in FY24, however the impacts of climate change may take a bit longer to adjust.

Given the existing depreciation rates and the Town's practice of developing water and sewer rates using debt service costs in lieu of depreciation, this reported operating loss has occurred annually over the past several years. When developing rates for water and sewer services the Town includes principal and interest payments on debt in lieu of depreciation expense. Debt service is substantially less than depreciation expense. For financial statement reporting, depreciation expense is substantially higher than principal and interest payments thus resulting in a reported operating loss on the financial statements for water and sewer operations.

To address this anomaly the Town plans to examine its depreciation rates and the rate setting process to determine how rates should be set in the future-using debt service or depreciation or some combination of the two thus bringing rate setting and financial reporting into sync.

On a cash flow basis water and sewer rates were sufficient to cover most of the operating expenses and debt service (principal and interest). The depreciation expense as reported on the financial statements totals \$890,487 for FY23 which is about \$400,000 higher than the principal (\$349,072) and interest payments (\$156,893) that total \$505,965 for FY23. Had debt service been used in computing rates business-type activities would have reported a loss of about \$140,000 as opposed to the reported loss of about \$540,000, though this example does not include all of relevant variables. It should be pointed out that depreciation rates need to be examined to ensure accuracy in determining expenses for business-type activities and setting rates needs to be in sync with financial reporting.

3. **In summary the successes and improvements throughout Town government include:**
 - a. The Fire Department has been very successful in securing grants for the purchase of a new fire truck and other life saving equipment used to service SIX area towns. It has acquired and maintained a fleet of state-of-the-art ambulance service vehicles that are essential in providing needed medical services for area communities. Most importantly, it is developing processes and practices to Hire, Retain, and Train an exceptionally qualified professional fire and ambulance service staff while diligently managing resources that consider the impact on customers and taxpayers.

- b. The Treasurer's Office has added many conveniences that will provide significant improvements in doing business with the Town. It has added the capability for customers to pay their water, sewer and tax bills via credit cards or ACH (electronic check) payments and maintains a drop box outside for customer convenience when Town offices are closed.
- c. The Recreation Department has added new programs that have substantially increased community participation in Recreation activities. It continues to expand programs, add facilities the community has requested and find creative exciting ways to engage the youth in constructive, mind and body building physical activity.
- d. The Finance Department continued its upward improvement trend during FY23. For FY24 there will be a focus on streamlining existing practices and policies and internal control processes. Those targeted for updates will be for capital spending and longer-term financial planning. Additional focus will be on bringing depreciation rates and debt service into sync for water and sewer financial reporting and rate setting.
- e. The Town Clerk's office continued to add electronic capability that increases efficiency and access to Town records for all of its users.
- f. The Police Department sets the standard for professionalism in the region and state in providing community policing, investigation, and crime prevention services. Through its efforts there has been a decrease in overall crime and nearly a 50% decrease in violent crime.
- g. The Utility Department continues to strive to operate the water and sewer facilities responsibly and provide excellent service to its customers while focusing on public health. The Department continues to plan to add meters and to reduce the need for manual meter reads.
- h. The Highway Department has improved its vehicle fleet to meet the needs of the community more effectively with highway maintenance where and when needed in a timely manner. Additional equipment has improved the capabilities and efficiency of work crews. Highway Department employees are active in helping in the community whenever they can.

Using This Annual Report

This report contains a series of financial statements. The government-wide financial statements, which consist of the Statement of Net Position and the Statement of Activities, provide information about the activities of the Town as a whole and a longer-term perspective of the Town's fiscal position. Fund financial statements report on the individual fund basis. The Town's funds consist of governmental, proprietary and fiduciary funds.

The government-wide financial statements help the public better understand how the services they expect were financed as well as what revenues or reserves may be available for future Town needs. Fund financial statements report the Town's operations in more detail than the government-wide statements by providing a detailed picture of the Town's most significant funds.

The remaining statements provide financial information about activities for which the Town performs a fiduciary role, solely as a trustee or agent for the benefit of its employees or to those outside the Town.

Reporting on the Town as a Whole

This financial report will help any layperson or Town resident/taxpayer answer questions such as whether their Town is better off or worse off as a result of the past year's activities.

The Statement of Net Position and the Statement of Activities show information about the Town as a whole and about its activities in a way that helps answer this question. These statements include all assets, liabilities and deferred outflows/inflows of resources using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when revenues are received or when expenses are paid.

These two statements report the Town's net position and activities. The Town's net position - the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources - provides one perspective on the Town's overall financial health.

Over time, increases or decreases in the Town's net position are an indicator of whether its financial health is improving or deteriorating. However, other non-financial factors need to be considered as well, such as changes in the Town's property tax base; the condition of the Town's infrastructure and facilities; the condition of water, sewer and storm water systems; and the health, safety and welfare of its residents. Absent such data, a comprehensive and objective assessment of the Town's overall financial sustainability and future viability is not possible.

In the Statement of Net Position and the Statement of Activities, the Town's finances are separated between two types of services or activities:

- Governmental activities - Most of the Town's basic services are reported here, including the police, fire, public works and parks departments, and general administration. Property taxes, franchise fees, and state and federal grants finance most of these activities.
- Business-type activities - Comprised of enterprise or proprietary funds, these activities charge a fee to customers to help pay for all or most of the cost of such services. Windsor's water and sewer operations are reported in this fashion.

Reporting on the Town's Most Significant Funds

Our analysis of the Town's major funds details the significant funds within the Town - not the Town as a whole.

Some funds are required to be established by state law and by bond covenants. The Town's Selectboard establishes many other funds to help it control and manage money for particular purposes or to meet its legal responsibilities for using certain taxes, grants, and other project or program funding sources, such as grants received from the U.S. Department of Housing and Urban Development.

The Town's governmental and proprietary funds use different accounting approaches, as described below:

- Governmental funds - Most of the Town's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called the modified accrual basis of accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the Town's general government operations and the basic services it provides.

Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Town's programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds within the fund financial statements' reconciliations.

- Proprietary funds - When the Town charges customers for the services it provides - whether to outside customers or to other units of the Town - these services are generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Position and the Statement of Activities. In fact, the Town's enterprise funds are the same as the business-type activities we report in the government-wide statements but provide more detail and additional information such as statements of cash flows for proprietary funds.

The Town as an Agent

The Town is the trustee, or fiduciary, for its employees' pension plan and other trust funds. The Town is responsible for these assets that can be used only for the beneficiaries.

The Town's fiduciary activities are reported in the Statement of Net Position - Fiduciary Funds and the Statement of Change in Net Position - Fiduciary Funds. We separate such activity from the Town's other financial statements because the Town may not use these funds or its assets to finance its operations. However, the Town is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

The Town as a Whole

The Town's combined net position decreased by \$964,629 from a year ago - decreasing from a balance of \$16,617,149 to \$15,652,520. However, the net expenses and changes in net position of governmental and business-type activities should be viewed separately, to obtain an objective perspective regarding the Town's overall fiscal health. Table 1 focuses on the Statement of Net Position and Table 2 focuses on the Statement of Activities of the Town's governmental and business-type activities.

TABLE 1
Net Position

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total Primary Government</u>	
	<u>2022</u>	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>	<u>2023</u>
Assets						
Current and						
Other Assets	\$ 4,943,454	\$ 4,651,599	\$ 1,723,024	\$ 1,594,702	\$ 6,666,478	\$ 6,246,301
Capital Assets	12,533,473	12,078,209	13,794,732	13,102,898	26,328,205	25,181,107
Total Assets	<u>17,476,927</u>	<u>16,729,808</u>	<u>15,517,756</u>	<u>14,697,600</u>	<u>32,994,683</u>	<u>31,427,408</u>
Deferred Outflows of Resources	<u>710,427</u>	<u>945,046</u>	<u>-</u>	<u>-</u>	<u>710,427</u>	<u>945,046</u>
Liabilities						
Long-term Debt						
Outstanding	5,994,441	5,386,928	6,530,691	6,246,094	12,525,132	11,633,022
Other Liabilities	1,604,511	2,187,473	87,013	91,236	1,691,524	2,278,709
Total Liabilities	<u>7,598,952</u>	<u>7,574,401</u>	<u>6,617,704</u>	<u>6,337,330</u>	<u>14,216,656</u>	<u>13,911,731</u>
Deferred Inflows of Resources	<u>2,871,305</u>	<u>2,808,203</u>	<u>-</u>	<u>-</u>	<u>2,871,305</u>	<u>2,808,203</u>
Net Position						
Net Investment in						
Capital Assets	6,539,032	6,691,281	7,264,041	6,856,804	13,803,073	13,548,085
Restricted	1,074,154	2,213,417	-	-	1,074,154	2,213,417
Unrestricted	103,911	(1,612,448)	1,636,011	1,503,466	1,739,922	(108,982)
Total Net Position	<u>\$ 7,717,097</u>	<u>\$ 7,292,250</u>	<u>\$ 8,900,052</u>	<u>\$ 8,360,270</u>	<u>\$ 16,617,149</u>	<u>\$ 15,652,520</u>

Net position of the Town's governmental activities decreased in 2023 by \$424,847 compared to an increase in 2022 of \$113,803. The net position of our business-type activities decreased in 2023 by \$539,782 compared to a decrease of \$315,268 in 2022.

Table 2 reflects the revenues and expenses and their relation to the changes in the Town’s net position through both the governmental and business-type activities for fiscal years 2022 and 2023.

TABLE 2
Change in Net Position

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total Primary Government</u>	
	2022	2023	2022	2023	2022	2023
REVENUES						
Program Revenues:						
Charges for Services	\$ 1,262,555	\$ 1,257,688	\$ 1,771,671	\$ 1,751,125	\$ 3,034,226	\$ 3,008,813
Grants and Contributions	257,498	415,009	-	-	257,498	415,009
Other	240,871	135,381	92,253	71,702	333,124	207,083
General Revenues:						
Property Taxes	4,391,765	4,572,528	-	-	4,391,765	4,572,528
Investment Earnings	9,594	53,725	1,963	9,135	11,557	62,860
Total Revenues	<u>6,162,283</u>	<u>6,434,331</u>	<u>1,865,887</u>	<u>1,831,962</u>	<u>8,028,170</u>	<u>8,266,293</u>
PROGRAM EXPENSES						
General Government	1,956,173	2,329,382	-	-	1,956,173	2,329,382
Culture and Recreation	291,259	309,133	-	-	291,259	309,133
Public Safety	2,384,106	2,504,161	-	-	2,384,106	2,504,161
Public Works	1,024,261	1,281,955	-	-	1,024,261	1,281,955
Community Development	26,048	90,000	-	-	26,048	90,000
Special Articles	182,878	182,046	-	-	182,878	182,046
Water	-	-	704,789	813,304	704,789	813,304
Sewer	-	-	1,314,209	1,401,547	1,314,209	1,401,547
Interest	183,755	162,501	162,157	156,893	345,912	319,394
Total Program Expenses	<u>6,048,480</u>	<u>6,859,178</u>	<u>2,181,155</u>	<u>2,371,744</u>	<u>8,229,635</u>	<u>9,230,922</u>
Increase (decrease) in						
Net Position	<u>\$ 113,803</u>	<u>\$ (424,847)</u>	<u>\$ (315,268)</u>	<u>\$ (539,782)</u>	<u>\$ (201,465)</u>	<u>\$ (964,629)</u>

Table 3 presents the cost of each of the Town’s largest departments: police, fire, and ambulance (public safety), general administration, public works (water and sewer), and culture and recreation, as well as each department’s net cost (total cost less revenues generated by the activities of the departments).

The net cost of governmental activities shows the financial burden that was placed on the Town’s taxpayers for 2023 by each of these functions.

TABLE 3

	<u>Governmental Activities</u>		<u>Business-type Activities</u>	
	<u>Total Cost of Services</u>	<u>Net Cost of Services</u>	<u>Total Cost of Services</u>	<u>Net Cost of Services</u>
General Government	\$ 2,329,382	\$ 1,934,333	\$ -	\$ -
Culture and Recreation	309,133	176,699	-	-
Public Safety	2,504,161	1,391,740	-	-
Public Works	1,281,955	1,152,985	-	-
All Others	434,547	395,343	2,371,744	548,917
Totals	<u>\$ 6,859,178</u>	<u>\$ 5,051,100</u>	<u>\$ 2,371,744</u>	<u>\$ 548,917</u>

The Town’s Funds

At the end of its fiscal year, the Town’s governmental funds, as presented in the Balance Sheet - Governmental Funds reported a combined fund balance of \$1,362,573. The combined fund balance at the end of the previous fiscal year was \$1,663,468.

General Fund Budgetary Highlights

Over the course of the year, the Selectboard monitors actual results compared to budget. At the end of the year, total revenues were \$437,267 over those budgeted. At the end of the year total expenditures were \$893,995 over those budgeted. Other financing sources (uses) were \$173,211 over those budgeted. These variances decreased the prior year fund balance of \$817,749 to \$534,232 at June 30, 2023.

Capital Assets and Debt Management

Capital Assets

At June 30, 2023, the Town had \$25,181,107, which is net of accumulated depreciation of \$22,713,673, invested in a broad range of capital assets, including police and fire equipment, buildings, park facilities, roads, bridges, and water and sewer lines. (See Table 4 below for the cost of capital assets.) Capital assets, net of accumulated depreciation decreased \$1,147,098 from the prior year.

TABLE 4
Capital Assets at Year End
(Net of Depreciation)

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Totals</u>	
	<u>2022</u>	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>	<u>2023</u>
Land	\$ 546,109	\$ 546,109	\$ 15,000	\$ 15,000	\$ 561,109	\$ 561,109
Cultural assets	75,000	75,000	-	-	75,000	75,000
Construction in progress	1,010,536	43,705	1,533,753	-	2,544,289	43,705
Buildings and improvements	2,544,021	2,411,035	-	-	2,544,021	2,411,035
Vehicles and equipment	622,109	603,528	737,495	749,921	1,359,604	1,353,449
Infrastructure	<u>7,735,698</u>	<u>8,398,832</u>	<u>11,508,484</u>	<u>12,337,977</u>	<u>19,244,182</u>	<u>20,736,809</u>
Totals	<u>\$ 12,533,473</u>	<u>\$ 12,078,209</u>	<u>\$ 13,794,732</u>	<u>\$ 13,102,898</u>	<u>\$ 26,328,205</u>	<u>\$ 25,181,107</u>

Long-term Obligations

At June 30, 2023, the Town had \$303,890 in accrued compensated absences, and \$11,633,022 in bonds and notes outstanding, a net decrease of \$855,732, as detailed in Table 5.

Table 5
Long-term Debt Outstanding at Year End

	<u>Balance</u> <u>July 1, 2022</u>	<u>Additions</u>	<u>Payments</u>	<u>Balance</u> <u>June 30, 2023</u>
<i>Governmental Activities</i>				
Long-term debt	\$ 5,994,441	\$ 28,211	\$ (635,724)	\$ 5,386,928
Accrued compensated absences	<u>239,998</u>	<u>31,431</u>	<u>-</u>	<u>271,429</u>
Totals	<u>\$ 6,234,439</u>	<u>\$ 59,642</u>	<u>\$ (635,724)</u>	<u>\$ 5,658,357</u>
<i>Business-type Activities</i>				
Long-term debt	\$ 6,530,691	\$ 64,475	\$ (349,072)	\$ 6,246,094
Accrued compensated absences	<u>27,514</u>	<u>4,947</u>	<u>-</u>	<u>32,461</u>
Totals	<u>\$ 6,558,205</u>	<u>\$ 69,422</u>	<u>\$ (349,072)</u>	<u>\$ 6,278,555</u>

Management Summary

This financial report provides our citizens, taxpayers, customers, investors and creditors with an accurate overview of the Town's finances and its accountability for the money it receives. If you have questions about this report or need additional financial information, please contact the Town Manager's office at Town of Windsor, 29 Union Street, Windsor, VT. 05089.

The Town of Windsor, Vermont was chartered in 1761 and operates under the general laws of the State of Vermont. The Town has a selectboard/town manager form of government, due to a Charter change in fiscal year 2008.

The Town provides the following services: public safety (police, fire, and ambulance), highways and streets, sanitation, health and welfare, culture and recreation, public improvements, planning, and general administration. Public education services are provided by an independent town school district. In addition, the Town owns and operates a water and sewer system.

Economic Factors and Next Years Budgets and Rates

The General Fund ended FY23 with a fund balance of \$534,232, down \$283,517 from the prior year balance of \$817,749. The decrease is primarily due to the consumption of resources that will be replenished with a bond issue in FY24 that will continue the general overall improvement in operations coupled with effective cost control. The Town's improving results of operations for FY24 will enable the Town to continue its planned growth and improvements well into the future while maintaining balanced and reasonable tax rates. The Town expects these favorable results to continue into the subsequent fiscal years.

For tax rates for 2023/2024, the Select Board increased the Town's municipal tax rate by \$.0543 from \$1.7232 to \$1.7775 to support the budget approved by the residents at the annual Town meeting. This represented an increase of 3.2%.

For tax rates for 2023/2024, the State of Vermont increased the residential school tax rate by \$.1063 or (7.5%) from \$1.4105 to \$1.5168 and increased the non-residential school tax rate by \$.0239 or (1.5%) from \$1.5868 to \$1.6107.

For 2023/2024, the combined residential municipal and school tax rate is \$3.2943, an increase of 5.12% over the prior year tax rate of \$3.1337. The increase in the residential school tax rate of \$.1063 and an increase in the municipal tax rate of \$0.0543 resulted in an overall residential tax increase of \$.1606 or 5.12%.

TOWN OF WINDSOR, VERMONT
GOVERNMENT-WIDE STATEMENT OF NET POSITION
JUNE 30, 2023
(Page 1 of 2)

	<u>Governmental</u> <u>Activities</u>	<u>Business-type</u> <u>Activities</u>	<u>Totals</u>
ASSETS:			
Current assets -			
Cash and cash equivalents	\$ 1,870,438	\$ 483,672	\$ 2,354,110
Investments	430,029	204,425	634,454
Property taxes receivable	231,085	-	231,085
Accounts receivable, net	401,177	538,957	940,134
Due (to) from other activities	<u>(367,648)</u>	<u>367,648</u>	<u>-</u>
Total current assets	<u>2,565,081</u>	<u>1,594,702</u>	<u>4,159,783</u>
Noncurrent assets -			
Notes receivable, net	2,086,518	-	2,086,518
Capital assets	19,943,130	27,951,650	47,894,780
less - accumulated depreciation	<u>(7,864,921)</u>	<u>(14,848,752)</u>	<u>(22,713,673)</u>
Total noncurrent assets	<u>14,164,727</u>	<u>13,102,898</u>	<u>27,267,625</u>
Total assets	<u>16,729,808</u>	<u>14,697,600</u>	<u>31,427,408</u>
DEFERRED OUTFLOWS OF RESOURCES:			
Deferred pension expense	<u>945,046</u>	<u>-</u>	<u>945,046</u>
LIABILITIES:			
Current liabilities -			
Accounts payable	163,645	4,617	168,262
Accrued interest	29,159	54,158	83,317
Accrued wages	177,991	-	177,991
Current portion of long-term debt	<u>348,610</u>	<u>359,542</u>	<u>708,152</u>
Total current liabilities	<u>719,405</u>	<u>418,317</u>	<u>1,137,722</u>
Noncurrent liabilities -			
Accrued compensated absences	271,429	32,461	303,890
Net pension liability	1,545,249	-	1,545,249
Long-term debt	<u>5,038,318</u>	<u>5,886,552</u>	<u>10,924,870</u>
Total noncurrent liabilities	<u>6,854,996</u>	<u>5,919,013</u>	<u>12,774,009</u>
Total liabilities	<u>7,574,401</u>	<u>6,337,330</u>	<u>13,911,731</u>

The notes to financial statements are an integral part of this statement.

TOWN OF WINDSOR, VERMONT
GOVERNMENT-WIDE STATEMENT OF NET POSITION
JUNE 30, 2023
(Page 2 of 2)

	<u>Governmental</u> <u>Activities</u>	<u>Business-type</u> <u>Activities</u>	<u>Totals</u>
DEFERRED INFLOWS OF RESOURCES:			
Customer tax overpayments	18,590	-	18,590
Deferred grant revenue	<u>2,789,613</u>	-	<u>2,789,613</u>
Total deferred inflows of resources	<u>2,808,203</u>	<u>-</u>	<u>2,808,203</u>
NET POSITION:			
Net investment in capital assets	6,691,281	6,856,804	13,548,085
Restricted	2,213,417	-	2,213,417
Unrestricted	<u>(1,612,448)</u>	<u>1,503,466</u>	<u>(108,982)</u>
Total net position	\$ <u>7,292,250</u>	\$ <u>8,360,270</u>	\$ <u>15,652,520</u>

The notes to financial statements are an integral part of this statement.

**TOWN OF WINDSOR, VERMONT
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023**

FUNCTIONS/PROGRAMS: Governmental activities -	Program Revenues			Net (Expense) Revenue and Changes in Net Position			
	Expenses	Grants and Contributions	Charges for Services	Other	Governmental Activities	Business-type Activities	Totals
General government	\$ 2,329,382	\$ 269,480	\$ 50,877	\$ 74,692	\$ (1,934,333)	\$ -	\$ (1,934,333)
Culture and recreation	309,133	14,904	116,780	750	(176,699)	-	(176,699)
Public safety	2,504,161	1,655	1,090,031	20,735	(1,391,740)	-	(1,391,740)
Public works	1,281,955	128,970	-	-	(1,152,985)	-	(1,152,985)
Community development	90,000	-	-	39,204	(50,796)	-	(50,796)
Special articles	182,046	-	-	-	(182,046)	-	(182,046)
Interest	162,501	-	-	-	(162,501)	-	(162,501)
Total governmental activities	6,859,178	415,009	1,257,688	135,381	(5,051,100)	-	(5,051,100)
Business-type activities -							
Water	813,304	-	744,452	4,562	-	(64,290)	(64,290)
Sewer	1,401,547	-	1,006,673	67,140	-	(327,734)	(327,734)
Interest	156,893	-	-	-	-	(156,893)	(156,893)
Total business-type activities	2,371,744	-	1,751,125	71,702	-	(548,917)	(548,917)
	\$ 9,230,922	\$ 415,009	\$ 3,008,813	\$ 207,083	(5,051,100)	(548,917)	(5,600,017)
GENERAL REVENUES - PROPERTY TAXES					4,572,528	-	4,572,528
- INVESTMENT INCOME					53,725	9,135	62,860
					4,626,253	9,135	4,635,388
CHANGE IN NET POSITION					(424,847)	(539,782)	(964,629)
NET POSITION, July 1, 2022					7,717,097	8,900,052	16,617,149
NET POSITION, June 30, 2023					\$ 7,292,250	\$ 8,360,270	\$ 15,652,520

The notes to financial statements are an integral part of this statement.

TOWN OF WINDSOR, VERMONT
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2023
(Page 1 of 3)

	<u>General Fund</u>	<u>Community Development Fund</u>	<u>Hoisington Fund</u>	<u>Other Governmental Funds</u>	<u>Totals Governmental Funds</u>
ASSETS					
Cash and cash equivalents	\$ 1,336,749	\$ 483,733	\$ -	\$ 49,956	\$ 1,870,438
Investments	-	389,334		40,695	430,029
Property taxes receivable	231,085			-	231,085
Accounts receivable, net	401,177			-	401,177
Notes receivable, net	-	<u>1,877,972</u>		<u>208,546</u>	<u>2,086,518</u>
Total assets	<u>\$ 1,969,011</u>	<u>\$ 2,361,705</u>	<u>\$ 389,334</u>	<u>\$ 299,197</u>	<u>\$ 5,019,247</u>

**LIABILITIES, DEFERRED INFLOWS
OF RESOURCES AND FUND EQUITY**

LIABILITIES:					
Accounts payable	\$ 142,045	\$ 21,600	\$ -	\$ -	\$ 163,645
Accrued wages	177,991			-	177,991
Due to other funds	<u>265,579</u>	<u>86,552</u>		<u>15,517</u>	<u>367,648</u>
Total liabilities	<u>585,615</u>	<u>108,152</u>		<u>15,517</u>	<u>709,284</u>
DEFERRED INFLOWS OF RESOURCES:					
Deferred property tax revenue	139,187			-	139,187
Customer tax overpayments	18,590			-	18,590
Deferred grant revenue	<u>691,387</u>	<u>1,879,765</u>		<u>218,461</u>	<u>2,789,613</u>
Total deferred inflows of resources	<u>849,164</u>	<u>1,879,765</u>		<u>218,461</u>	<u>2,947,390</u>

The notes to financial statements are an integral part of this statement.

TOWN OF WINDSOR, VERMONT
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2023
(Page 2 of 3)

	General Fund	Community Development Fund	Hoisington Fund	Other Governmental Funds	Totals Governmental Funds
FUND EQUITY:					
Fund balances -					
Nonspendable	-	-	400,000	-	400,000
Restricted	-	373,788	-	46,783	420,571
Committed	1,359,586	-	-	33,260	1,392,846
Unassigned	<u>(825,354)</u>	<u>-</u>	<u>(10,666)</u>	<u>(14,824)</u>	<u>(850,844)</u>
Total fund balances	<u>534,232</u>	<u>373,788</u>	<u>389,334</u>	<u>65,219</u>	<u>1,362,573</u>
 Total liabilities, deferred inflows of resources and fund equity	 <u>\$ 1,969,011</u>	 <u>\$ 2,361,705</u>	 <u>\$ 389,334</u>	 <u>\$ 299,197</u>	 <u>\$ 5,019,247</u>

The notes to financial statements are an integral part of this statement.

TOWN OF WINDSOR, VERMONT
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2023
 (Page 3 of 3)

**RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
 TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION:**

Amount reported on Balance Sheet - Governmental Funds - total fund balances	\$ 1,362,573
Amounts reported for governmental activities in the Government-wide Statement of Net Position are different because -	
Capital assets used in governmental funds are not financial resources and are therefore not reported in the funds.	
Capital assets	19,943,130
Accumulated depreciation	(7,864,921)
Liabilities not due and payable in the year are not reported in the governmental funds.	
Accrued compensated absences	(271,429)
Accrued interest on long-term debt	(29,159)
Long-term debt	(5,386,928)
Deferred taxes are reported in the governmental funds to offset uncollected taxes which are not available financial resources.	
Deferred property taxes	139,187
Balances related to net position asset or liability and related deferred outflows/inflows of resources are not reported in the governmental funds.	
Deferred pension expense	945,046
Net pension liability	<u>(1,545,249)</u>
Net position of governmental activities - Government-wide Statement of Net Position	<u>\$ 7,292,250</u>

The notes to financial statements are an integral part of this statement.

TOWN OF WINDSOR, VERMONT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

(Page 1 of 3)

	General Fund	Community Development Fund	Hoisington Fund	Other Governmental Funds	Totals Governmental Funds
REVENUES:					
Property taxes	\$ 4,578,134	\$ -	\$ -	\$ -	\$ 4,578,134
Intergovernmental	393,418	-	-	6,687	400,105
Fees, licenses and permits	195,160	-	-	-	195,160
Charges for goods and services	1,073,688	-	-	-	1,073,688
Investment income	36,500	212	13,338	202	50,252
Collection of notes receivable - principal	-	39,204	-	-	39,204
- interest	-	3,473	-	-	3,473
Miscellaneous	84,267	-	-	15,654	99,921
Total revenues	<u>6,361,167</u>	<u>42,889</u>	<u>13,338</u>	<u>22,543</u>	<u>6,439,937</u>
EXPENDITURES:					
Current -					
General government	1,955,121	1,017	-	5,131	1,961,269
Culture and recreation	293,559	-	-	-	293,559
Public safety	2,349,851	-	-	-	2,349,851
Public works	916,353	-	-	-	916,353
Community development	-	90,000	-	-	90,000
Special articles	182,046	-	-	-	182,046
Capital outlay	177,740	-	-	-	177,740
Debt service - principal long-term debt	635,724	-	-	-	635,724
- interest long-term debt	162,501	-	-	-	162,501
Total expenditures	<u>6,672,895</u>	<u>91,017</u>	<u>-</u>	<u>5,131</u>	<u>6,769,043</u>

The notes to financial statements are an integral part of this statement.

TOWN OF WINDSOR, VERMONT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

(Page 2 of 3)

	General Fund	Community Development Fund	Hoisington Fund	Other Governmental Funds	Totals Governmental Funds
EXCESS OF REVENUES OR (EXPENDITURES)	(311,728)	(48,128)	13,338	17,412	(329,106)
OTHER FINANCING SOURCES (USES):					
Loan proceeds	28,211	-	-	-	28,211
NET CHANGE IN FUND BALANCES	(283,517)	(48,128)	13,338	17,412	(300,895)
FUND BALANCES, July 1, 2022	817,749	421,916	375,996	47,807	1,663,468
FUND BALANCES, June 30, 2023	\$ 534,232	\$ 373,788	\$ 389,334	\$ 65,219	\$ 1,362,573

The notes to financial statements are an integral part of this statement.

TOWN OF WINDSOR, VERMONT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

(Page 3 of 3)

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS TO THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES:

Net change in fund balances - total governmental funds	\$ (300,895)
Amounts reported for governmental activities in the Government-wide Statement of Activities are different because -	
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.	
Additions to capital assets, net of dispositions	196,740
Depreciation	(652,004)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction has any effect on net position.	
(Increase) Decrease in compensated absences	(31,431)
(Increase) Decrease in accrued interest on long-term debt	6,819
Proceeds from long-term debt	(28,211)
Principal payments on long-term debt	635,724
Deferred revenue in governmental funds includes deferred revenue of the prior year but excludes deferred revenue of the current year as taxes uncollected within 60 days are unavailable at year end.	
Prior year - deferred property taxes	(144,793)
Current year - deferred property taxes	139,187
Changes in net pension asset or liability and related deferred outflows/inflows of resources will increase or decrease the amounts reported in the government-wide statements, but are only recorded as an expenditure when paid in the governmental funds.	
Net (increase) decrease in net pension obligation	<u>(245,983)</u>
Change in net position of governmental activities - Government-wide Statement of Activities	<u>\$ (424,847)</u>

The notes to financial statements are an integral part of this statement.

TOWN OF WINDSOR, VERMONT
STATEMENT OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2023

(Page 1 of 3)

	Original and Final <u>Budget</u>	Actual (Budgetary Basis) <u> </u>	Variance Over (Under) <u> </u>
REVENUES:			
Property taxes	\$ 4,329,369	\$ 4,354,891	\$ 25,522
Delinquent tax penalties and interest	30,000	36,095	6,095
Special articles	187,046	187,148	102
Intergovernmental	147,000	393,418	246,418
Fees, licenses and permits	169,775	195,160	25,385
Departmental -			
Police	100,110	111,869	11,759
Fire	-	72	72
Ambulance	840,750	844,967	4,217
Recreation and parks	<u>100,000</u>	<u>116,780</u>	<u>16,780</u>
Total departmental income	1,040,860	1,073,688	32,828
Investment income	1,500	36,500	35,000
Miscellaneous	<u>18,350</u>	<u>84,267</u>	<u>65,917</u>
Total revenues	<u>5,923,900</u>	<u>6,361,167</u>	<u>437,267</u>
EXPENDITURES:			
General government -			
Town office	31,875	27,820	(4,055)
Administration and management	238,400	470,741	232,341
Accounting	20,250	28,857	8,607
Election administration	2,538	1,874	(664)
Economic development	50,000	50,000	-
Town clerk	62,856	65,588	2,732
Funds management - Treasurer	42,693	62,400	19,707
Municipal offices - Town Hall	145,250	213,267	68,017
Listers	46,006	35,928	(10,078)
Planning and zoning	100,146	84,410	(15,736)
Insurance	95,964	96,407	443
Employee benefits	<u>856,779</u>	<u>930,482</u>	<u>73,703</u>
Total general government	<u>1,692,757</u>	<u>2,067,774</u>	<u>375,017</u>
Culture and recreation -			
Recreation	266,810	292,483	25,673
Welcome Center	9,275	11,471	2,196
Health inspector	<u>1,127</u>	<u>1,075</u>	<u>(52)</u>
Total culture and recreation	<u>277,212</u>	<u>305,029</u>	<u>27,817</u>

The notes to financial statements are an integral part of this statement.

TOWN OF WINDSOR, VERMONT
STATEMENT OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2023

(Page 2 of 3)

	<u>Original and Final Budget</u>	<u>Actual (Budgetary Basis)</u>	<u>Variance Over (Under)</u>
EXPENDITURES (CONTINUED):			
Public safety -			
Police protection	1,105,817	1,036,884	(68,933)
Traffic control	1,400	736	(664)
Parking meters	3,500	4,537	1,037
Fire and ambulance	<u>1,177,665</u>	<u>1,359,647</u>	<u>181,982</u>
Total public safety	<u>2,288,382</u>	<u>2,401,804</u>	<u>113,422</u>
Public works -			
Highway maintenance	355,727	744,334	388,607
Vehicle operation and maintenance	50,600	86,164	35,564
Bridge and dam repairs	3,000	1,550	(1,450)
Street lighting	37,500	53,702	16,202
Solid waste management	<u>30,500</u>	<u>32,267</u>	<u>1,767</u>
Total public works	<u>477,327</u>	<u>918,017</u>	<u>440,690</u>
Debt service -			
Principal and interest	<u>856,176</u>	<u>798,225</u>	<u>(57,951)</u>
Special articles -			
Home Health Agency	17,500	17,500	-
Homes of Runnemedede	12,500	12,500	-
Volunteers in Action	3,000	3,000	-
Windsor County Partners	2,000	2,000	-
SEVCA	3,500	3,500	-
Health care rehab	4,637	4,637	-
Windsor on Air	5,000	5,000	-
WISE of the Upper Valley	1,500	1,500	-
Windsor Community Resource	5,000	5,000	-
Retired and senior volunteers	500	500	-
Senior Solutions	1,500	1,500	-
Public Health Council Upper Valley	1,699	1,699	-
Rachel's Kitchen, Inc.	5,000	5,000	-
Windsor Historical Society	3,000	3,000	-
Windsor Public Library	90,710	90,710	-
Windsor Public Library Building Fund	10,000	10,000	-

The notes to financial statements are an integral part of this statement.

TOWN OF WINDSOR, VERMONT
STATEMENT OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2023

(Page 3 of 3)

	<u>Original and Final Budget</u>	<u>Actual (Budgetary Basis)</u>	<u>Variance Over (Under)</u>
EXPENDITURES (CONTINUED):			
Special articles (continued) -			
Cemeteries	<u>20,000</u>	<u>15,000</u>	<u>(5,000)</u>
Total special articles	<u>187,046</u>	<u>182,046</u>	<u>(5,000)</u>
Total expenditures	<u>5,778,900</u>	<u>6,672,895</u>	<u>893,995</u>
EXCESS OF REVENUES OR (EXPENDITURES)	145,000	(311,728)	(456,728)
OTHER FINANCING SOURCES (USES):			
Loan proceeds	-	28,211	28,211
Interfund transfers in (out), net	<u>(145,000)</u>	<u>-</u>	<u>145,000</u>
Total other financing sources (uses)	<u>(145,000)</u>	<u>28,211</u>	<u>173,211</u>
NET CHANGE IN FUND BALANCE	\$ <u>-</u>	\$ <u>(283,517)</u>	\$ <u>(283,517)</u>

The notes to financial statements are an integral part of this statement.

TOWN OF WINDSOR, VERMONT
STATEMENT OF NET POSITION - PROPRIETARY FUNDS
JUNE 30, 2023

	<u>Water</u> <u>Fund</u>	<u>Sewer</u> <u>Fund</u>	<u>Totals</u> <u>Proprietary</u> <u>Funds</u>
ASSETS:			
Current assets -			
Cash and cash equivalents	\$ 261,548	\$ 222,124	\$ 483,672
Investments	110,544	93,881	204,425
Accounts receivable, net	237,052	301,905	538,957
Due from other funds	<u>276,494</u>	<u>91,154</u>	<u>367,648</u>
Total current assets	<u>885,638</u>	<u>709,064</u>	<u>1,594,702</u>
Noncurrent assets -			
Capital assets	9,975,469	17,976,181	27,951,650
less - accumulated depreciation	<u>(3,459,417)</u>	<u>(11,389,335)</u>	<u>(14,848,752)</u>
Total noncurrent assets	<u>6,516,052</u>	<u>6,586,846</u>	<u>13,102,898</u>
 Total assets	 <u>7,401,690</u>	 <u>7,295,910</u>	 <u>14,697,600</u>
LIABILITIES:			
Current liabilities -			
Accounts payable	-	4,617	4,617
Accrued interest	28,927	25,231	54,158
Current portion of long-term debt	<u>155,571</u>	<u>203,971</u>	<u>359,542</u>
Total current liabilities	<u>184,498</u>	<u>233,819</u>	<u>418,317</u>
Noncurrent liabilities -			
Accrued compensated absences	-	32,461	32,461
Long-term debt	<u>3,185,631</u>	<u>2,700,921</u>	<u>5,886,552</u>
Total noncurrent liabilities	<u>3,185,631</u>	<u>2,733,382</u>	<u>5,919,013</u>
 Total liabilities	 <u>3,370,129</u>	 <u>2,967,201</u>	 <u>6,337,330</u>
NET POSITION:			
Net investment in capital assets	3,174,850	3,681,954	6,856,804
Unrestricted	<u>856,711</u>	<u>646,755</u>	<u>1,503,466</u>
 Total net position	 \$ <u>4,031,561</u>	 \$ <u>4,328,709</u>	 \$ <u>8,360,270</u>

The notes to financial statements are an integral part of this statement.

TOWN OF WINDSOR, VERMONT
STATEMENT OF REVENUES, EXPENSES AND CHANGES
IN NET POSITION - PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

	Water <u>Fund</u>	Sewer <u>Fund</u>	Totals <u>Proprietary Funds</u>
OPERATING REVENUES:			
Charges for services	\$ 744,452	\$ 1,006,673	\$ 1,751,125
Miscellaneous	<u>4,562</u>	<u>67,140</u>	<u>71,702</u>
Total operating revenues	<u>749,014</u>	<u>1,073,813</u>	<u>1,822,827</u>
OPERATING EXPENSES:			
Operation and maintenance	195,030	426,626	621,656
Salaries and benefits	283,333	419,375	702,708
Depreciation	<u>334,941</u>	<u>555,546</u>	<u>890,487</u>
Total operating expenses	<u>813,304</u>	<u>1,401,547</u>	<u>2,214,851</u>
Operating income (loss)	<u>(64,290)</u>	<u>(327,734)</u>	<u>(392,024)</u>
NONOPERATING REVENUES (EXPENSES):			
Investment income	3,431	5,704	9,135
Interest expense	<u>(95,868)</u>	<u>(61,025)</u>	<u>(156,893)</u>
Total nonoperating revenues (expenses)	<u>(92,437)</u>	<u>(55,321)</u>	<u>(147,758)</u>
CHANGE IN NET POSITION	(156,727)	(383,055)	(539,782)
NET POSITION, July 1, 2022	<u>4,188,288</u>	<u>4,711,764</u>	<u>8,900,052</u>
NET POSITION, June 30, 2023	\$ <u>4,031,561</u>	\$ <u>4,328,709</u>	\$ <u>8,360,270</u>

The notes to financial statements are an integral part of this statement.

TOWN OF WINDSOR, VERMONT
STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

(Page 1 of 2)

	<u>Water Fund</u>	<u>Sewer Fund</u>	<u>Totals Proprietary Funds</u>
CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash received from customers	\$ 771,921	\$ 1,104,771	\$ 1,876,692
Cash paid to suppliers for goods and services	(196,325)	(426,055)	(622,380)
Cash paid to employees for services	<u>(283,333)</u>	<u>(414,428)</u>	<u>(697,761)</u>
Net cash provided (used) by operating activities	<u>292,263</u>	<u>264,288</u>	<u>556,551</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Purchases of capital assets	(148,008)	(50,645)	(198,653)
Principal paid on bonds	(76,270)	(208,327)	(284,597)
Interest paid on bonds	<u>(95,868)</u>	<u>(61,025)</u>	<u>(156,893)</u>
Net cash provided (used) by capital and related financing activities	<u>(320,146)</u>	<u>(319,997)</u>	<u>(640,143)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			
Change in due to/from other funds	<u>24,800</u>	<u>77,904</u>	<u>102,704</u>
CASH FLOWS FROM INVESTING ACTIVITIES:			
Investment income	3,431	5,704	9,135
Change in investments	<u>4,451</u>	<u>(4,758)</u>	<u>(307)</u>
Net cash provided (used) by investing activities	<u>7,882</u>	<u>946</u>	<u>8,828</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	4,799	23,141	27,940
CASH AND CASH EQUIVALENTS, July 1, 2022	<u>256,749</u>	<u>198,983</u>	<u>455,732</u>
CASH AND CASH EQUIVALENTS, June 30, 2023	\$ <u>261,548</u>	\$ <u>222,124</u>	\$ <u>483,672</u>

The notes to financial statements are an integral part of this statement.

TOWN OF WINDSOR, VERMONT
STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

(Page 2 of 2)

	<u>Water</u> <u>Fund</u>	<u>Sewer</u> <u>Fund</u>	<u>Totals</u> <u>Proprietary</u> <u>Funds</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:			
Operating income (loss)	\$ (64,290)	\$ (327,734)	\$ (392,024)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities -			
Depreciation	334,941	555,546	890,487
(Increase) decrease in accounts receivable	22,907	30,958	53,865
Increase (decrease) in accounts payable	-	3,056	3,056
Increase (decrease) in accrued interest	(1,295)	(2,485)	(3,780)
Increase (decrease) in accrued compensated absences	<u>-</u>	<u>4,947</u>	<u>4,947</u>
Net cash provided (used) by operating activities	\$ <u>292,263</u>	\$ <u>264,288</u>	\$ <u>556,551</u>

The notes to financial statements are an integral part of this statement.

**TOWN OF WINDSOR, VERMONT
STATEMENT OF NET POSITION -
FIDUCIARY FUNDS
JUNE 30, 2023**

	<u>Pension Trust Fund</u>	<u>Campbell Fund</u>	<u>Trust Funds</u>	<u>Totals Fiduciary Funds</u>
ASSETS:				
Cash	\$ -	\$ 666	\$ 11,942	\$ 12,608
Investments	4,916,600	6,387	-	4,922,987
Receivables	<u>-</u>	<u>60</u>	<u>-</u>	<u>60</u>
Total assets	<u>4,916,600</u>	<u>7,113</u>	<u>11,942</u>	<u>4,935,655</u>
 LIABILITIES				
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 NET POSITION:				
Restricted	\$ <u>4,916,600</u>	\$ <u>7,113</u>	\$ <u>11,942</u>	\$ <u>4,935,655</u>

The notes to financial statements are an integral part of this statement.

**TOWN OF WINDSOR, VERMONT
STATEMENT OF CHANGES IN NET POSITION -
FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2023**

	<u>Pension Trust Fund</u>	<u>Campbell Fund</u>	<u>Trust Funds</u>	<u>Totals Fiduciary Funds</u>
ADDITIONS:				
Contributions	\$ 72,421	\$ -	\$ -	\$ 72,421
Interest and dividends	133,111	19	11	133,141
Unrealized gain (loss) on investments	<u>266,448</u>	<u>-</u>	<u>-</u>	<u>266,448</u>
	<u>471,980</u>	<u>19</u>	<u>11</u>	<u>472,010</u>
DEDUCTIONS:				
Trust disbursements	<u>294,870</u>	<u>-</u>	<u>-</u>	<u>294,870</u>
 CHANGE IN NET POSITION	 177,110	 19	 11	 177,140
 NET POSITION, July 1, 2022	 <u>4,739,490</u>	 <u>7,094</u>	 <u>11,931</u>	 <u>4,758,515</u>
 NET POSITION, June 30, 2023	 \$ <u>4,916,600</u>	 \$ <u>7,113</u>	 \$ <u>11,942</u>	 \$ <u>4,935,655</u>

The notes to financial statements are an integral part of this statement.

TOWN OF WINDSOR, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

1. Summary of significant accounting policies:

The Town of Windsor, Vermont (the Town) is a unit of local government organized under the statutes of the State of Vermont and is governed by a five-member Selectboard (the Board). The Town provides various services as authorized and funded by State government or Town voters.

- A. Reporting entity - The Town is a primary unit of government under reporting criteria established by the Governmental Accounting Standards Board (GASB). Those criteria include a separately elected governing body, separate legal standing, and fiscal independence from other state and local governmental entities. Based on these criteria, there are no other entities which are component units of the Town.

The financial statements of the Town have been prepared in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP) as applied to governmental units. The GASB is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The GASB periodically updates its codification of the existing *Governmental Accounting and Financial Reporting Standards* which, along with subsequent GASB pronouncements (Statements and Interpretations), constitutes U.S. GAAP for governmental units.

- B. Government-wide and fund financial statements - The basic financial statements include both government-wide and fund financial statements. The government-wide financial statements (the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the Town. The effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

In the government-wide Statement of Net Position, the financial position of the Town is consolidated and incorporates capital assets as well as long-term debt and obligations. The government-wide Statement of Activities reflects both the gross and net costs by category. Direct expenses that are clearly identifiable with the category are offset by program revenues of the category. Program revenues include charges for services provided by a particular function or program and grants that are restricted to meeting the operational or capital requirements of the particular segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. Nonmajor funds, if any, are summarized in a single column.

- C. Basis of presentation - The accounts of the Town are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, deferred outflows/inflows of resources, fund balances or net position, revenues, and expenditures or expenses, as appropriate.

The Town reports the following major governmental funds:

General Fund - The General Fund is the primary operating fund of the Town. It is used to account for all financial resources, except those required to be accounted for in another fund.

TOWN OF WINDSOR, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

1. Summary of significant accounting policies (continued):

C. Basis of presentation (continued) -

Community Development Fund - This fund accounts for the Town's revolving loan funds. The proceeds are used to issue loans that will enhance community development.

Hoisington Fund - This fund is used to account for funds restricted by the voters to be used to offset future capital expenditures. The original Hoisington principal amount, approximately \$400,000, is reported as nonspendable fund balance. Voters, however, have approved using this nonspendable portion for interfund loans related to capital expenditures in lieu of obtaining external loans.

The Town reports the following major proprietary funds:

Water Fund - The Water Fund is used to account for the Town's water operations.

Sewer Fund - The Sewer Fund is used to account for the Town's sewer operations.

The Town also reports fiduciary funds which are used to account for assets held in a trustee capacity (trust funds) or as a custodian (custodial funds) for the benefit of parties outside the Town. The Town's fiduciary funds are the Pension Trust Fund, Campbell Fund and Trust Funds.

D. Measurement focus and basis of accounting - The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as they become both measurable and available. "Measurable" means the amount of the transaction that can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures generally are recorded when the fund liability is incurred, if measurable, as under accrual accounting. However, debt service expenditures are recorded only when payment is made.

The proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services in connection with the fund's principal ongoing operations. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses. Unbilled service revenue is accrued in the Water and Sewer Funds.

Property taxes are recorded as revenue in the year for which taxes have been levied, provided they are collected within 60 days after year end. Licenses and permits, fines and forfeitures, and miscellaneous revenues are recorded as revenues when received because they are generally not measurable prior to collection. Investment earnings and certain intergovernmental grants are recorded as earned.

Ambulance revenue is recognized as billed. Ambulance receivables are adjusted for collectability on a routine basis. Allowances for doubtful accounts are established as considered necessary.

TOWN OF WINDSOR, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

1. Summary of significant accounting policies (continued):

- E. Budgets and budgetary accounting - The Town approves a budget for the General Fund at an Annual Meeting. The tax rate is determined by the Selectboard based on the education and municipal grand lists and the approved operating budget. The accounting method used for budget presentation is the same method used for the financial presentation of operations under U.S. GAAP. Formal budgetary integration is employed as a management control during the year for the General Fund. The Town does not legally adopt budgets for other governmental funds. All budgeted amounts lapse at year end.
- F. Property taxes - Property taxes attach as an enforceable lien on property owned as of April 1st. Listers establish a grand list of all property and the Selectboard sets the tax rate required to raise the tax revenue authorized by Town and School District voters and the Vermont Agency of Education. Property taxes for the fiscal year ended June 30, 2023, were payable in two installments due September 13, 2022 and February 8, 2023.
- G. Use of estimates - The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities and deferred outflows/inflows of resources as well as disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures or expenses during the reporting period. Actual results could differ from those estimates.
- H. Risk management - The Town is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and others; environmental liability; and natural disasters. The Town manages these risks through commercial insurance packages and participation in public entity risk pools covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the Town. There were no settlements in excess of the insurance coverage in any of the past three fiscal years.
- I. Cash, cash equivalents and investments - The Town considers all cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition to be cash and cash equivalents. Investments and unrealized gains and losses are reflected in the individual fund and government-wide financial statements. Investments of the Town are reported at fair value using quoted prices in active markets for identical assets. This is considered a level 1 input valuation technique under the framework established by U.S. GAAP for measuring fair value. The Town does not own investments valued with level 2 or level 3 inputs, which would use quoted prices for similar assets, or in inactive markets, or other methods for estimating fair value.
- J. Capital assets - Capital assets, which include land, buildings, equipment, vehicles and infrastructure, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements and in the proprietary fund financial statements. Capital assets are defined by the Town as assets with an estimated useful life in excess of one year and an initial, individual cost of more than \$5,000 for vehicles and equipment, \$10,000 for land and cultural assets, and \$20,000 for buildings, building improvements, and infrastructure. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. The Town does not retroactively report infrastructure assets.

**TOWN OF WINDSOR, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

1. Summary of significant accounting policies (continued):

J. Capital assets (continued) -

The Town began capitalizing newly acquired or constructed general infrastructure assets since the implementation of GASB Statement No. 34. Donated capital assets are recorded at acquisition value. Major outlays for capital assets and improvements are capitalized as projects are constructed. Net interest costs are capitalized on projects during the construction period. Normal maintenance and repairs that do not add to the value of an asset or materially extend an asset's life are not capitalized. Capital assets are depreciated using the straight-line method over the useful lives shown below:

Land and cultural assets	10 - 50 years
Buildings and improvements	10 - 75 years
Vehicles and equipment	3 - 25 years
Infrastructure	20 - 75 years

K. Deferred outflows/inflows of resources - In addition to assets and liabilities, deferred outflows of resources and deferred inflows of resources are reported as separate sections in the applicable statement of net position or balance sheet. Deferred outflows of resources represent a consumption of net position that applies to a future period and will not be recognized as an outflow of resources in the current period. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources in the current period.

L. Compensated absences - It is the Town's policy to permit employees to accumulate earned, but unused vacation and sick pay benefits based upon their length of employment (subject to certain limitations). Upon retirement, termination or death, employees are compensated for these accrued benefits at their current rates of pay. Compensated absences are reported in the government-wide financial statements. Governmental funds report compensated absences as an expenditure when the benefit is paid.

M. Long-term obligations - Governmental activities, business-type activities, and proprietary funds report long-term debt and other long-term obligations as liabilities in the applicable statement of net position. Governmental funds report the amount of debt issued as other financing sources and the repayment of debt as debt service expenditures.

N. Fund equity - In the fund financial statements, governmental funds may report five categories of fund balances: nonspendable, restricted, committed, assigned and unassigned.

Nonspendable fund balance includes amounts associated with inventory, prepaid expenditures, long-term loans or notes receivable, and trust fund principal to be held in perpetuity.

Restricted fund balance includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation.

Committed fund balance includes amounts that can be used only for specific purposes determined by the Town's highest level of decision making authority, the voters, as a result of articles passed at Annual or Special Meetings.

Assigned fund balance includes amounts that are intended to be used by the Town for specific purposes as authorized by the Selectboard.

**TOWN OF WINDSOR, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

1. Summary of significant accounting policies (continued):

N. Fund equity (continued) -

Unassigned fund balance is the residual classification for the General Fund and includes all spendable amounts not contained in another classification. Deficits are also classified as unassigned.

The Town's policy is to apply expenditures to fund balance in the order of restricted, committed, assigned and unassigned unless the Selectboard specifies otherwise.

2. Deposits and investments:

Fair value and classification - Deposits and investments are stated at fair value as described in note 1.I. The classification of investments as of June 30, 2023, is as follows:

<u>Investment</u>	<u>Fair Value</u>
Certificates of deposit	\$ 251,507
Money market and accrued interest	429,771
Corporate stock	2,356,493
Mutual funds	<u>2,519,670</u>
	<u>\$ 5,557,441</u>

Custodial credit risk - Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the Town will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, the Town will not be able to recover the value of its investments or collateral securities that are in the possession of another party. The Town does not have a policy for custodial credit risk. As of June 30, 2023, the Town's depository accounts were fully insured or collateralized.

Interest rate risk - Interest rate risk is the risk that changes in interest rates will affect the fair value of certain investments. The Town does not have a policy for interest rate risk. Investments subject to interest rate risk and their maturities as of June 30, 2023, are as follows:

	<u>Fair Value</u>	<u>Investment Maturity</u>	
		<u>Less than One Year</u>	<u>1 to 5 Years</u>
Certificates of deposit	\$ <u>251,507</u>	\$ <u>210,812</u>	\$ <u>40,695</u>

Concentration of credit risk - Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The Town does not have a policy for concentration of credit risk. As of June 30, 2023, more than 5% of the Town's total investments are held in two mutual funds, which represent 13.81% and 11.76% of the Town's total investments, respectively.

TOWN OF WINDSOR, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

3. Notes receivable:

The Town, through various federal loan programs, has received grants and advanced funds to encourage community development. These loans, generally secured by subordinated collateral positions, are recorded as notes receivable. Notes receivable as of June 30, 2023, are as follows:

Loan secured by a lien on equipment to Sharon Shepard, with interest at 4.4% and monthly payments of \$744. Loan is in default and is fully reserved.	\$ 25,530
Loan secured by a mortgage to Windsor Rail Yards, Inc., currently interest only payments at 3.3%, principal and interest payments begin March 2021 until maturity, matures February 2029.	53,693
Loan secured by a personal guarantee and security interest to Blake Hill Preserves, with interest at 3.5% and monthly payments beginning December 2018, matures December 2022.	10,798
Loan secured by a mortgage to Windsor Early Childhood Education Center, Inc., with interest at 3.5% and monthly payments of \$429, matures December 2029.	29,885
Loan secured by a personal guarantee to Artisan Eats Vermont, with interest at 3% and monthly payments beginning November 2018, matures October 2023.	1,024
Loan secured by a mortgage to Windsor Improvement Corporation, Inc., with no interest and monthly payments of \$417, and final balloon payment at maturity, matures December 2023.	50,000
Loan secured by a mortgage to Windsor Improvement Corporation, Inc., with no interest and monthly payments of \$875, and final balloon payment at maturity, matures December 2023.	89,250
Loan, guaranteed by Peter Jillson, to American Crafted Spirits, Inc., with interest at 3% and monthly payments of \$961, matures July 2033.	99,471
Loan, secured by equipment, John P Larkin Country Club with interest at 3% and monthly payments of \$386, matures February 2028.	38,851
Loan secured by a mortgage to Mill Brook Allocated Housing Limited Partnership, with no interest and no payments until maturity, matures March 2031.	151,509
Loan secured by a mortgage to Mill Brook Housing Limited Partnership, with no interest and no payments until maturity, matures March 2031.	57,037
Loan secured by a mortgage to Mill Brook Allocated Housing Limited Partnership, with no interest and no payments until maturity, matures May 2038.	130,775
Loan secured by a mortgage to Mill Brook Housing Limited Partnership, with no interest and no payments until maturity, matures May 2038.	49,225
Loan secured by a mortgage to Mill Brook Allocated Housing Limited Partnership, with no interest and no payments until maturity, matures May 2038.	494,391
Loan secured by a mortgage to Mill Brook Housing Limited Partnership, with no interest and no payments until maturity, matures May 2038.	505,609
Loan secured by a mortgage to 65 State Street Limited Housing Partnership, with no interest and no payments until maturity, matures July 2041.	<u>325,000</u>
	2,112,048
	<u>(25,530)</u>
Less: Allowance for doubtful accounts	<u>\$ 2,086,518</u>

TOWN OF WINDSOR, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

4. Capital assets:

Capital asset activity for the year ended June 30, 2023, was as follows:

	<u>Balance</u> <u>July 1, 2022</u>	<u>Increase</u>	<u>Decrease</u>	<u>Balance</u> <u>June 30, 2023</u>
Governmental activities -				
Capital assets, not depreciated:				
Construction in progress	\$ 1,010,536	\$ 32,904	\$ 999,735	\$ 43,705
Land	546,109	-	-	546,109
Cultural assets	75,000	-	-	75,000
Total capital assets, not depreciated	<u>1,631,645</u>	<u>32,904</u>	<u>999,735</u>	<u>664,814</u>
Capital assets, depreciated:				
Buildings and improvements	4,763,774	-	-	4,763,774
Vehicles and equipment	3,813,725	218,808	42,671	3,989,862
Infrastructure	9,579,917	944,763	-	10,524,680
Total capital assets, depreciated	<u>18,157,416</u>	<u>1,163,571</u>	<u>42,671</u>	<u>19,278,316</u>
Less accumulated depreciation for:				
Buildings and improvements	2,219,753	132,986	-	2,352,739
Vehicles and equipment	3,191,616	237,389	42,671	3,386,334
Infrastructure	1,844,219	281,629	-	2,125,848
Total accumulated depreciation	<u>7,255,588</u>	<u>652,004</u>	<u>42,671</u>	<u>7,864,921</u>
Total capital assets, depreciated, net	<u>10,901,828</u>	<u>511,567</u>	<u>-</u>	<u>11,413,395</u>
Capital assets, net, governmental activities	<u>12,533,473</u>	<u>544,471</u>	<u>999,735</u>	<u>12,078,209</u>
Business-type activities -				
Capital assets, not depreciated:				
Construction in progress - water	784,740	-	784,740	-
Construction in progress - sewer	749,013	-	749,013	-
Land - water	15,000	-	-	15,000
Total capital assets, not depreciated	<u>1,548,753</u>	<u>-</u>	<u>1,533,753</u>	<u>15,000</u>
Capital assets, depreciated:				
Water system	8,561,332	868,272	-	9,429,604
Sewer treatment plant	16,155,446	767,308	-	16,922,754
Vehicles and equipment - water	466,390	64,475	-	530,865
Vehicles and equipment - sewer	1,021,077	32,350	-	1,053,427
Total capital assets, depreciated	<u>26,204,245</u>	<u>1,732,405</u>	<u>-</u>	<u>27,936,650</u>
Less accumulated depreciation for:				
Water system	2,916,573	310,548	-	3,227,121
Sewer treatment plant	10,291,721	495,539	-	10,787,260
Vehicles and equipment - water	207,904	24,392	-	232,296
Vehicles and equipment - sewer	542,068	60,007	-	602,075
Total accumulated depreciation	<u>13,958,266</u>	<u>890,486</u>	<u>-</u>	<u>14,848,752</u>
Total capital assets, depreciated, net	<u>12,245,979</u>	<u>841,919</u>	<u>-</u>	<u>13,087,898</u>
Capital assets, net, business-type activities	<u>13,794,732</u>	<u>841,919</u>	<u>1,533,753</u>	<u>13,102,898</u>
Capital assets, net	\$ <u>26,328,205</u>	\$ <u>1,386,390</u>	\$ <u>2,533,488</u>	\$ <u>25,181,107</u>

**TOWN OF WINDSOR, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

4. Capital assets (continued):

Depreciation expense of \$652,004 in the governmental activities was allocated to expenses of the general government (\$97,518), public safety (\$154,310), public works (\$384,602), and culture and recreation (\$15,574) programs based on capital assets assigned to those functions.

Depreciation expense of \$890,487 in the business-type activities was allocated to expenses of the water (\$334,941) and the sewer (\$555,546) programs based on capital assets assigned to those functions.

5. Interfund receivable and payable balances:

Interfund receivable and payable balances, due to the pooling of cash for cash receipts and disbursements, as of June 30, 2023, are as follows:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Governmental funds -		
General Fund	\$ -	\$ 265,579
Community Development Fund	-	86,552
Other Governmental Funds	-	15,517
	-	367,648
Proprietary funds -		
Water Fund	276,494	-
Sewer Fund	91,154	-
	367,648	-
	\$ 367,648	\$ 367,648

6. Long-term obligations:

Long-term obligations activity for the year ended June 30, 2023, was as follows:

	<u>Balance July 1, 2022</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance June 30, 2023</u>	<u>Due Within One Year</u>
Governmental activities -					
Long-term debt	\$ 5,994,441	\$ 28,211	\$ 635,724	\$ 5,386,928	\$ 348,610
Accrued compensated absences	239,998	31,431	-	271,429	-
Net pension liability	669,649	875,600	-	1,545,249	-
	\$ 6,904,088	\$ 935,242	\$ 635,724	\$ 7,203,606	\$ 348,610
Business-type activities -					
Long-term debt	\$ 6,530,691	\$ 64,475	\$ 349,072	\$ 6,246,094	\$ 359,542
Accrued compensated absences	27,514	4,947	-	32,461	-
	\$ 6,558,205	\$ 69,422	\$ 349,072	\$ 6,278,555	\$ 359,542

TOWN OF WINDSOR, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

7. Debt:

Short-term - During the year, the Town obtained a line of credit in the form of a 2.9% tax anticipation note in the amount of \$1,750,000 which matured in June 2023. The Town did not borrow on this line of credit during the year.

During the year, the Town obtained a line of credit in the form of a 3.15% tax anticipation note in the amount of \$300,000 which matured in March 2023. The Town did not borrow on this line of credit during the year.

Subsequent to year end, the Town obtained a line of credit in the form of a 4.5% tax anticipation note in the amount of \$1,750,000 which matures in June 2024. As of the date of this report, there have been no borrowings on this line of credit.

Long-term - Outstanding long-term debt as of June 30, 2023, is as follows:

Governmental activities -

Notes from direct borrowings:

Capital Equipment Note to People's United Bank - unsecured for freightliner truck, annual payments of \$32,038 plus interest at 2.75%, due October 2024.	\$ 64,076
Capital Equipment Note to People's United Bank - unsecured for sidewalk tractor, annual payments of \$24,080 plus interest at 2.75%, due October 2024.	48,160
Capital Equipment Note to People's United Bank - unsecured for police cruiser, annual payments of \$12,850 plus interest at 2.25%, due September 2025.	38,550
Capital Equipment Note to Mascoma Savings Bank - unsecured for police cruiser, annual payments of \$11,150 plus interest at 2.95%, due September 2026.	44,600
Capital Equipment Note to Mascoma Savings Bank - unsecured for Fire Chief command vehicle, annual payments of \$6,427 including interest at 4.5%, due May 2028.	28,211
General obligation note, Vermont Municipal Bond Bank - 2012 Series 1, various interest rates, currently at 3.32%. Annual principal payment of \$50,000, due December 2032.	500,000
General obligation note, Vermont Municipal Bond Bank - 2015 Series 2, various interest rates, currently at 2.50%. Annual principal payment of \$73,333, due November 2045.	1,686,667
General obligation note, Vermont Municipal Bond Bank - 2016 Series 1, various interest rates, currently at 2.07%. Annual principal payment of \$16,667, due November 2046.	400,000
General obligation note, Vermont Municipal Bond Bank - 2017 Series 3, various interest rates, currently at 2.32%. Annual principal payment of \$16,667, due November 2047.	416,665
General obligation note, Vermont Municipal Bond Bank - 2019 Series 2, various interest rates, currently at 1.40%. Annual principal payment of \$16,667, due November 2049.	449,999
General obligation note, Vermont Municipal Bond Bank - 2021 Series 3, various interest rates, currently at 1.85%. Annual principal payment of \$90,000, due November 2041.	<u>1,710,000</u>
	\$ <u>5,386,928</u>

**TOWN OF WINDSOR, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

7. Debt (continued):

Long-term (continued) -

Business-type activities -

General obligation bonds:

General obligation bond, United States Department of Agriculture Rural Development, bi-annual payments of \$47,346 including interest at 3%, due October 2050.	\$ <u>1,764,360</u>
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Notes from direct borrowings:

General obligation note, Vermont Municipal Bond Bank ARRA Loan - AR3-037, annual payments of \$57,832 including interest at 3%, due October 2033.	535,098
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General obligation note, State of Vermont Special Environmental Revolving Fund - RF1-135, annual payments of \$80,870 including interest at 2%, due December 2033.	791,463
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General obligation note, State of Vermont Special Environmental Revolving Fund - RF1-152, annual payments of \$111,762 including interest at 2%, due January 2037.	1,353,018
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General obligation note, Vermont Drinking Water State Revolving Fund - RF3-291, annual payments of \$22,489 including interest at 3%, due February 2034.	208,084
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Capital Equipment Note to Mascoma Savings Bank - unsecured for water and sewer vehicle, annual payments of \$8,094 including interest at 2.85%, due September 2023.	7,871
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Capital Equipment Note to People's United Bank - unsecured for sewer vehicle, annual payments of \$12,441.75 including interest at 2.25%, due September 2025.	37,325
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Capital Equipment Note to Mascoma Savings Bank - unsecured for water vehicle, annual payments of \$14,689 including interest at 4.5%, due May 2028.	64,475
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General obligation note, Vermont Municipal Bond Bank - 2017 Series 3, various interest rates, currently at 2.32%. Annual principal payment of \$10,000, due November 2042.	200,000
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General obligation note, Vermont Municipal Bond Bank - 2021 Series 3, various interest rates, currently at 1.85%. Annual principal payment of \$29,750 due November 2041.	565,250
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General obligation note, Vermont Municipal Bond Bank - 2021 Series 3, various interest rates, currently at 1.85%. Annual principal payment of \$37,850, due November 2041.	<u>719,150</u>
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Total notes from direct borrowings	<u>4,481,734</u>
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	\$ <u><u>6,246,094</u></u>
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TOWN OF WINDSOR, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

7. Debt (continued):

Long-term (continued) - Long-term debt activity for the year ended June 30, 2023, was as follows:

	<u>Balance</u> <u>July 1, 2022</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance</u> <u>June 30, 2023</u>	<u>Due Within</u> <u>One Year</u>
Governmental activities -					
Notes from direct borrowings:					
Fire Chief command vehicle	\$ 7,357	\$ -	\$ 7,357	\$ -	\$ -
Highway truck	31,950	-	31,950	-	-
Ambulances	63,090	-	63,090	-	-
Freightliner	96,114	-	32,038	64,076	32,038
Sidewalk tractor	72,240	-	24,080	48,160	24,080
Police cruiser	14,875	-	14,875	-	-
Police cruiser	51,400	-	12,850	38,550	12,850
Police cruiser	55,750	-	11,150	44,600	11,150
Command vehicle	-	28,211	-	28,211	5,158
2011 Series 4	175,000	-	175,000	-	-
2012 Series 1	550,000	-	50,000	500,000	50,000
2015 Series 2	1,760,000	-	73,333	1,686,667	73,333
2016 Series 1	416,667	-	16,667	400,000	16,667
2017 Series 3	433,332	-	16,667	416,665	16,667
2019 Series 2	466,666	-	16,667	449,999	16,667
2021 Series 3	<u>1,800,000</u>	<u>-</u>	<u>90,000</u>	<u>1,710,000</u>	<u>90,000</u>
Total governmental activities	<u>5,994,441</u>	<u>28,211</u>	<u>635,724</u>	<u>5,386,928</u>	<u>348,610</u>
Business-type activities -					
General obligation bonds:					
USDA Rural Development Bond	<u>1,805,200</u>	<u>-</u>	<u>40,840</u>	<u>1,764,360</u>	<u>42,074</u>
Notes from direct borrowings:					
AR3-037	575,660	-	40,562	535,098	41,779
RF1-135	855,228	-	63,765	791,463	65,041
RF1-152	1,436,059	-	83,041	1,353,018	84,702
RF1-155	7,410	-	7,410	-	-
RF3-291	223,857	-	15,773	208,084	16,246
Water & Sewer vehicle	15,510	-	7,639	7,871	7,871
Sewer vehicle	49,767	-	12,442	37,325	12,442
Water vehicle	-	64,475	-	64,475	11,787
2017 Series 3	210,000	-	10,000	200,000	10,000
2021 Series 3	595,000	-	29,750	565,250	29,750
2021 Series 3	<u>757,000</u>	<u>-</u>	<u>37,850</u>	<u>719,150</u>	<u>37,850</u>
Total notes from direct borrowings	<u>4,725,491</u>	<u>64,475</u>	<u>308,232</u>	<u>4,481,734</u>	<u>317,468</u>
Total business-type activities	<u>6,530,691</u>	<u>64,475</u>	<u>349,072</u>	<u>6,246,094</u>	<u>359,542</u>
	<u>\$ 12,525,132</u>	<u>\$ 92,686</u>	<u>\$ 984,796</u>	<u>\$ 11,633,022</u>	<u>\$ 708,152</u>

TOWN OF WINDSOR, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

7. Debt (continued):

Long-term (continued) - Debt service requirements to maturity are as follows:

Year ending June 30,	<u>Governmental Activities</u>	
	<u>Notes from Direct Borrowings</u>	
	<u>Principal</u>	<u>Interest</u>
2024	\$ 348,610	\$ 149,517
2025	348,842	142,949
2026	292,966	136,069
2027	280,370	130,411
2028	269,480	124,686
2029-2033	1,316,670	530,383
2034-2038	1,066,670	352,941
2039-2043	976,670	174,621
2044-2048	453,327	39,058
2049-2050	<u>33,323</u>	<u>1,083</u>
	<u>\$ 5,386,928</u>	<u>\$ 1,781,718</u>

Year ending June 30,	<u>Business-type Activities</u>			
	<u>General Obligation Bonds</u>		<u>Notes from Direct Borrowings</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2024	\$ 42,074	\$ 52,618	\$ 317,468	\$ 100,144
2025	43,346	51,346	314,864	93,664
2026	44,656	50,036	320,266	87,187
2027	46,006	48,686	313,366	80,479
2028	47,397	47,296	319,040	73,805
2029-2033	259,357	214,103	1,605,505	265,830
2034-2038	300,994	172,466	970,825	96,475
2039-2043	349,316	124,144	320,400	18,923
2044-2048	405,395	68,065	-	-
2049-2051	<u>225,819</u>	<u>10,243</u>	<u>-</u>	<u>-</u>
	<u>\$ 1,764,360</u>	<u>\$ 839,003</u>	<u>\$ 4,481,734</u>	<u>\$ 816,507</u>

In the event that the Town is in default on their payment obligations issued from the Vermont Municipal Bond Bank (VMBB), the State Treasurer has the ability to intercept State funding until the default is cured.

Subsequent to year end, the Town has obtained a \$110,000 loan from the State of Vermont's Municipal Equipment Loan Fund with an annual interest rate of 2%.

Subsequent to year end, the Town has obtained a \$73,450 loan from Mascoma Bank with an annual interest rate of 5.25%.

**TOWN OF WINDSOR, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

7. Debt (continued):

The Town has \$1,000,000 in authorized, but unissued, long-term debt, as a result of the 2019 Annual Town Meeting, where the voters approved \$1,000,000 in funding for blighted properties.

The Town has \$1,000,000 in authorized, but unissued, long-term debt, as a result of the 2022 Annual Town Meeting, where voters approved \$1,000,000 in funding for road improvements. Subsequent to year end the Town has obtained a 2023 Series 2 loan in the amount of \$350,000 for road improvements.

The Town has \$155,000 and \$1,000,000 remaining in authorized, but unissued, long-term debt for sewer improvements as a result of the 2017 and 2022 Annual Town Meetings, where the voters approved \$1,000,000 and \$1,000,000 in funding, respectively. Subsequent to year end the Town has obtained a 2023 Series 2 loan in the amount of \$125,000.

The Town has \$243,000 and \$1,000,000 remaining in authorized, but unissued, long-term debt for water improvements as a result of the 2017 and 2022 Annual Town Meetings, where the voters approved \$1,000,000 and \$1,000,000 in funding, respectively. Subsequent to year end the Town has obtained a 2023 Series 2 loan in the amount of \$183,435.

8. Fund balances:

At June 30, 2023, the General Fund reported a committed fund balance (\$1,359,586), comprised of \$1,168,413 in reserve funds as approved by the voters, \$233 for police seizure, \$32,700 for Town Clerk records restoration, \$3,757 for lister education and \$154,483 for reappraisal. The General Fund also reported an unassigned deficit (\$825,354).

At June 30, 2023, the Hoisington Fund reported a nonspendable fund balance (\$400,000). This amount was voted to be held in perpetuity by the voters in the year in which it was received, related to a settlement regarding the Hoisington Landfill. The Hoisington Fund also reported an unassigned deficit (\$10,666).

9. Deficit fund balances:

As of June 30, 2023, the Grants Fund has a deficit fund balance of \$5,370. Management intends to recover this deficit through local contributions from the Town.

As of June 30, 2023, the Hazard Mitigation Fund has a deficit fund balance of \$9,454. Management intends to recover this deficit through local contributions from the Town.

10. Pension plans:

401(a) Governmental Money Purchase Plan -

Plan description and funding requirements: The Plan is a governmental deferred compensation plan that operates under section 401 of the Internal Revenue Code. The Plan provides retirement benefits for the Town Manager of the Town. No other employees of the Town are eligible to participate.

The Town is required to make contributions to the Plan at a rate of 8% of the participant's salary. Total contributions by the Town for the year ended June 30, 2023, were \$16,122.

**TOWN OF WINDSOR, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

10. Pension plans (continued):

457 Deferred Compensation Plan -

Plan description and funding requirements: The Plan is a governmental deferred compensation plan that operates under section 457 of the Internal Revenue Code. The Plan provides retirement benefits for participating employees of the Town. At June 30, 2023, there were six Plan members from the Town.

Plan members are allowed to make voluntary contributions to the Plan up to the maximum amount allowed by the Internal Revenue Code's eligibility requirements. Total employee contributions for the year ended June 30, 2023, were \$10,451. There is no employer contribution to this Plan.

Windsor Retirement Benefit Pension Plan -

Plan administration: The Windsor Retirement Benefit Plan (the Plan) is administered by the Town with assistance from their benefit consultants, Future Planning Associates, Inc., that provides an annual actuarial valuation for the Plan. The Plan is a single-employer defined benefit pension plan. The Plan does not issue separate Plan financial statements but is included as a fiduciary fund in the Town's financial statements. The Plan was established in 1967, and as of July 1, 2020, is no longer offered to new employees.

Plan membership: At June 30, 2023, plan membership consisted of the following:

Separated members due deferred benefits	17
Retirees currently receiving benefits	24
Late retirees	1
Active plan members	<u>9</u>
	<u>51</u>

Benefits provided: The Plan calls for benefits to be paid to eligible employees at retirement based primarily upon years of service with the Town and compensation rates near retirement. The accrued benefit is calculated as 1.5% of compensation times past service plus 2.0% of compensation times future service. Past and future service calculated as of July 1, 2003. Average compensation is based on the 3 highest consecutive years. The normal form of payment is a life annuity. Normal retirement is at age 65 and completion of 5 years of participation; early retirement is at age 55 and completion of 5 years of service.

Contributions: Plan members are required to contribute 4.75% of compensation to the Plan. The Town's recommended annual contribution is provided with the actuarial valuation. Contributions to the Plan reflect benefits attributed to employees' services to date, as well as benefits expected to be earned in the future, and the funding status of the Plan. Contributions for the year ended June 30, 2023, included the Town's employer contribution of \$42,025 and employee contributions of \$30,396.

Investments: The Plan's investments at June 30, 2023, are reported at fair value and are included in note 2 with other Town investments. Total plan investments included cash, fixed income securities, corporate stock, and mutual funds.

Net pension liability: The annual actuarial valuation for the Plan reports assets available at July 1, 2023, of \$4,916,600. The present value of plan benefits at July 1, 2023, is reported as \$6,053,947 with a present value of vested accrued benefits on a plan termination basis of \$6,190,768. Liabilities on the termination basis exceeded assets by \$1,274,168.

**TOWN OF WINDSOR, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

10. Pension plans (continued):

Windsor Retirement Benefit Pension Plan (continued) -

Other information: The annual actuarial valuation for the plan contains detailed information for actuarial assumptions including, salary increases, interest rates, mortality table rates, discount rates, and the calculations used to develop annual contributions.

The Town adopted GASB Statement No. 67 in FY 2015 and is developing the ten years of required supplementary information in schedules 7 and 8. This historical pension information includes changes in the Plan's net pension liability, annual contributions, and investment returns.

Vermont Municipal Employees' Retirement System -

Plan description: The Town contributes to the Vermont Municipal Employees' Retirement System (VMERS or the Plan) a cost-sharing multiple-employer public employee retirement system with defined benefit and defined contribution plans, administered by the State of Vermont. The State statutory provisions, found in Title 24, Chapter 125, of the V.S.A., govern eligibility for benefits, service requirements and benefit provisions. The general administration and responsibility for the proper operation of VMERS is vested in the Board of Trustees consisting of five members. VMERS issues annual financial information which is available and may be reviewed at the VMERS' office, 109 State Street, Montpelier, Vermont, 05609-6200, by calling (802) 828-2305 or online at <http://www.vermonttreasurer.gov>.

Benefits provided: VMERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefits do vary between the groups included in the Plan but are determined for the members of each group as a percentage of average compensation in a certain number of the highest consecutive years of service. Eligibility for benefits requires five years of service.

Contributions: Defined benefit plan members are required to contribute 3.5% (Group A), 5.875% (Group B), 11% (Group C) or 12.35% (Group D) of their annual covered salary, and the Town is required to contribute 5% (Group A), 6.5% (Group B), 8.25% (Group C) or 10.85% (Group D) of the employees' compensation. Defined contribution plan members are required to contribute 5.0% of their annual covered salary and the Town is required to contribute an equal dollar amount. The contribution requirements of plan members and the Town are established and may be amended by the Board of Trustees. The Town's contributions to VMERS for the years ended June 30, 2023, 2022 and 2021, were \$155,777, \$127,440 and \$101,156, respectively. The amount contributed was equal to the required contributions for the year.

Pension liabilities, deferred outflows of resources, deferred inflows of resources: These financial statements include the Town's proportionate share of the VMERS net pension liability, deferred outflows of resources for pension expense, deferred inflows of resources from investment earnings and contributions, and the related effects on government-wide net position and activities. The State of Vermont has provided the following information to all employers participating in VMERS, which is based on its calculation of the Town's 0.50936% proportionate share of VMERS defined benefit plan.

Town's share of VMERS net pension liability	\$ 1,545,249
Deferred outflows of resources - Deferred pension expense	\$ 945,046
Deferred inflows of resources - Deferred pension credits	\$ -

**TOWN OF WINDSOR, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

10. Pension plans (continued):

Vermont Municipal Employees' Retirement System (continued) -

Additional information: VMERS obtains an annual actuarial valuation for the pension plan. Detailed information is provided in that report for actuarial assumptions of inflation rates, salary increases, investment rates of return, mortality rates, discount rates, and the calculations used to develop annual contributions and the VMERS net position.

The Town adopted GASB Statement No. 68 in FY2015, however the Town did not become a member of VMERS until FY2016. The Town is developing the ten years of required supplementary information in schedules 9 and 10. This historical pension information includes the Town's Proportionate Share of Net Pension Liability of VMERS and Town's Contributions to VMERS.

11. Subsequent events:

The Town has evaluated subsequent events through January 11, 2024, the date on which the financial statements were available to be issued.

TOWN OF WINDSOR, VERMONT
COMBINING BALANCE SHEET - OTHER GOVERNMENTAL FUNDS
JUNE 30, 2023

	<u>Friends of Recreation</u>	<u>Ruben Dean House</u>	<u>Grants</u>	<u>Paradise Park</u>	<u>Hazard Mitigation</u>	<u>Total</u>
Cash and cash equivalents	\$ 38,407	\$ -	\$ -	\$ 11,549	\$ -	\$ 49,956
Investments	-	18,534	-	22,161	-	40,695
Notes receivable, net	-	-	208,546	-	-	208,546
Total assets	<u>\$ 38,407</u>	<u>\$ 18,534</u>	<u>\$ 208,546</u>	<u>\$ 33,710</u>	<u>\$ -</u>	<u>\$ 299,197</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITY

LIABILITIES:						
Due to other funds	\$ 243	\$ -	\$ 5,370	\$ 450	\$ 9,454	\$ 15,517
DEFERRED INFLOWS OF RESOURCES:						
Deferred grant revenue	-	9,915	208,546	-	-	218,461
FUND EQUITY:						
Fund balances -						
Restricted	38,164	8,619	-	-	-	46,783
Committed	-	-	-	33,260	-	33,260
Unassigned	-	-	(5,370)	-	(9,454)	(14,824)
Total fund balances (deficit)	<u>38,164</u>	<u>8,619</u>	<u>(5,370)</u>	<u>33,260</u>	<u>(9,454)</u>	<u>65,219</u>
Total liabilities, deferred inflows of resources and fund equity	<u>\$ 38,407</u>	<u>\$ 18,534</u>	<u>\$ 208,546</u>	<u>\$ 33,710</u>	<u>\$ -</u>	<u>\$ 299,197</u>

**TOWN OF WINDSOR, VERMONT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - OTHER GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2023**

	Friends of <u>Recreation</u>	Ruben Dean <u>House</u>	<u>Grants</u>	Paradise <u>Park</u>	Hazard <u>Mitigation</u>	<u>Total</u>
REVENUES:						
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ 6,687	\$ 6,687
Donations - community projects	14,904	-	-	-	-	14,904
Miscellaneous revenues	-	-	-	750	-	750
Investment income	<u>32</u>	<u>120</u>	<u>-</u>	<u>50</u>	<u>-</u>	<u>202</u>
Total revenues	<u>14,936</u>	<u>120</u>	<u>-</u>	<u>800</u>	<u>6,687</u>	<u>22,543</u>
EXPENDITURES:						
General government	4,681	-	-	450	-	5,131
NET CHANGE IN FUND BALANCES	10,255	120	-	350	6,687	17,412
FUND BALANCES (DEFICIT), July 1, 2022	<u>27,909</u>	<u>8,499</u>	<u>(5,370)</u>	<u>32,910</u>	<u>(16,141)</u>	<u>47,807</u>
FUND BALANCES (DEFICIT), June 30, 2023	<u>\$ 38,164</u>	<u>\$ 8,619</u>	<u>\$ (5,370)</u>	<u>\$ 33,260</u>	<u>\$ (9,454)</u>	<u>\$ 65,219</u>

TOWN OF WINDSOR, VERMONT
COMBINING STATEMENT OF NET POSITION - WATER FUND
JUNE 30, 2023

Schedule 3

	<u>Water Fund</u>	<u>Water Improvement Fund</u>	<u>Total Water Fund</u>
ASSETS:			
Current assets -			
Cash and cash equivalents	\$ -	\$ 261,548	\$ 261,548
Investments	-	110,544	110,544
Accounts receivable, net	237,052	-	237,052
Due from other funds	<u>-</u>	<u>585,985</u>	<u>585,985</u>
Total current assets	<u>237,052</u>	<u>958,077</u>	<u>1,195,129</u>
Noncurrent assets -			
Capital assets	9,975,469	-	9,975,469
less - accumulated depreciation	<u>(3,459,417)</u>	<u>-</u>	<u>(3,459,417)</u>
Total noncurrent assets	<u>6,516,052</u>	<u>-</u>	<u>6,516,052</u>
Total assets	<u>6,753,104</u>	<u>958,077</u>	<u>7,711,181</u>
LIABILITIES:			
Current liabilities -			
Accrued interest	28,927	-	28,927
Current portion of long-term debt	155,571	-	155,571
Due to other funds	<u>309,491</u>	<u>-</u>	<u>309,491</u>
Total current liabilities	<u>493,989</u>	<u>-</u>	<u>493,989</u>
Noncurrent liabilities -			
Long-term debt	<u>3,185,631</u>	<u>-</u>	<u>3,185,631</u>
Total liabilities	<u>3,679,620</u>	<u>-</u>	<u>3,679,620</u>
NET POSITION:			
Net investment in capital assets	3,174,850	-	3,174,850
Unrestricted	<u>(101,366)</u>	<u>958,077</u>	<u>856,711</u>
Total net position	\$ <u>3,073,484</u>	\$ <u>958,077</u>	\$ <u>4,031,561</u>

TOWN OF WINDSOR, VERMONT
COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION - WATER FUND
FOR THE YEAR ENDED JUNE 30, 2023

Schedule 4

	<u>Water Fund</u>	<u>Water Improvement Fund</u>	<u>Total Water Fund</u>
OPERATING REVENUES:			
Charges for services	\$ 744,452	\$ -	\$ 744,452
Miscellaneous	<u>4,562</u>	<u>-</u>	<u>4,562</u>
Total operating revenues	<u>749,014</u>	<u>-</u>	<u>749,014</u>
OPERATING EXPENSES:			
Operation and maintenance	195,030	-	195,030
Salaries and benefits	283,333	-	283,333
Depreciation	<u>334,941</u>	<u>-</u>	<u>334,941</u>
Total operating expenses	<u>813,304</u>	<u>-</u>	<u>813,304</u>
Operating income (loss)	<u>(64,290)</u>	<u>-</u>	<u>(64,290)</u>
NONOPERATING REVENUES (EXPENSES):			
Investment income	71	3,360	3,431
Interest expense	<u>(95,868)</u>	<u>-</u>	<u>(95,868)</u>
Total nonoperating revenues (expenses)	<u>(95,797)</u>	<u>3,360</u>	<u>(92,437)</u>
INCOME (LOSS) BEFORE TRANSFERS	(160,087)	3,360	(156,727)
Operating transfers in	-	80,000	80,000
Operating transfers out	<u>(80,000)</u>	<u>-</u>	<u>(80,000)</u>
Operating transfers, net	<u>(80,000)</u>	<u>80,000</u>	<u>-</u>
CHANGE IN NET POSITION	(240,087)	83,360	(156,727)
NET POSITION, July 1, 2022	<u>3,313,571</u>	<u>874,717</u>	<u>4,188,288</u>
NET POSITION, June 30, 2023	\$ <u>3,073,484</u>	\$ <u>958,077</u>	\$ <u>4,031,561</u>

TOWN OF WINDSOR, VERMONT
COMBINING STATEMENT OF NET POSITION - SEWER FUND
JUNE 30, 2023

Schedule 5

	<u>Sewer Fund</u>	<u>Sewer Improvement Fund</u>	<u>Total Sewer Fund</u>
ASSETS:			
Current assets -			
Cash and cash equivalents	\$ -	\$ 222,124	\$ 222,124
Investments	-	93,881	93,881
Accounts receivable, net	301,905	-	301,905
Due from other funds	-	887,131	887,131
Total current assets	<u>301,905</u>	<u>1,203,136</u>	<u>1,505,041</u>
Noncurrent assets -			
Capital assets	17,976,181	-	17,976,181
less - accumulated depreciation	<u>(11,389,335)</u>	<u>-</u>	<u>(11,389,335)</u>
Total noncurrent assets	<u>6,586,846</u>	<u>-</u>	<u>6,586,846</u>
Total assets	<u>6,888,751</u>	<u>1,203,136</u>	<u>8,091,887</u>
LIABILITIES:			
Current liabilities -			
Accounts payable	4,617	-	4,617
Accrued interest	25,231	-	25,231
Current portion of long-term debt	203,971	-	203,971
Due to other funds	<u>795,977</u>	<u>-</u>	<u>795,977</u>
Total current liabilities	<u>1,029,796</u>	<u>-</u>	<u>1,029,796</u>
Noncurrent liabilities -			
Accrued compensated absences	32,461	-	32,461
Long-term debt	<u>2,700,921</u>	<u>-</u>	<u>2,700,921</u>
Total noncurrent liabilities	<u>2,733,382</u>	<u>-</u>	<u>2,733,382</u>
Total liabilities	<u>3,763,178</u>	<u>-</u>	<u>3,763,178</u>
NET POSITION:			
Net investment in capital assets	3,681,954	-	3,681,954
Unrestricted	<u>(556,381)</u>	<u>1,203,136</u>	<u>646,755</u>
Total net position	<u>\$ 3,125,573</u>	<u>\$ 1,203,136</u>	<u>\$ 4,328,709</u>

TOWN OF WINDSOR, VERMONT
COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION - SEWER FUND
FOR THE YEAR ENDED JUNE 30, 2023

Schedule 6

	Sewer Fund	Sewer Improvement Fund	Total Sewer Fund
	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>
OPERATING REVENUES:			
Charges for services	\$ 1,006,673	\$ -	\$ 1,006,673
Miscellaneous	<u>67,140</u>	<u>-</u>	<u>67,140</u>
Total operating revenues	<u>1,073,813</u>	<u>-</u>	<u>1,073,813</u>
OPERATING EXPENSES:			
Operation and maintenance	426,626	-	426,626
Salaries and benefits	419,375	-	419,375
Depreciation	<u>555,546</u>	<u>-</u>	<u>555,546</u>
Total operating expenses	<u>1,401,547</u>	<u>-</u>	<u>1,401,547</u>
Operating income (loss)	<u>(327,734)</u>	<u>-</u>	<u>(327,734)</u>
NONOPERATING REVENUES (EXPENSES):			
Investment income	2,855	2,849	5,704
Interest expense	<u>(61,025)</u>	<u>-</u>	<u>(61,025)</u>
Total nonoperating revenues (expenses)	<u>(58,170)</u>	<u>2,849</u>	<u>(55,321)</u>
INCOME (LOSS) BEFORE TRANSFERS	(385,904)	2,849	(383,055)
Operating transfers in	-	75,000	75,000
Operating transfers out	<u>(75,000)</u>	<u>-</u>	<u>(75,000)</u>
Operating transfers, net	<u>(75,000)</u>	<u>75,000</u>	<u>-</u>
CHANGE IN NET POSITION	(460,904)	77,849	(383,055)
NET POSITION, July 1, 2022	<u>3,586,477</u>	<u>1,125,287</u>	<u>4,711,764</u>
NET POSITION, June 30, 2023	\$ <u>3,125,573</u>	\$ <u>1,203,136</u>	\$ <u>4,328,709</u>

TOWN OF WINDSOR, VERMONT
SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF NET PENSION LIABILITY AND RELATED RATIOS
WINDSOR RETIREMENT BENEFIT PLAN

Schedule 7

JUNE 30, 2023

	June 30, <u>2023</u>	June 30, <u>2022</u>	June 30, <u>2021</u>	June 30, <u>2020</u>	June 30, <u>2019</u>	June 30, <u>2018</u>	June 30, <u>2017</u>	June 30, <u>2016</u>	June 30, <u>2015</u>
PENSION LIABILITY									
Total present value of plan benefits	\$ 6,053,947	\$ 5,775,933	\$ 6,007,550	\$ 5,495,725	\$ 5,849,731	\$ 5,483,179	\$ 5,228,098	\$ 4,944,694	\$ 5,001,419
Total present value of vested accrued benefits on a plan termination basis	\$ 6,190,768	\$ 6,177,398	\$ 7,950,679	\$ 7,495,084	\$ 6,555,162	\$ 5,156,336	\$ 4,896,157	\$ 4,572,050	\$ 4,142,780
PLAN FIDUCIARY NET POSITION									
Contributions	\$ 72,421	\$ 74,920	\$ 75,018	\$ 97,609	\$ 107,040	\$ 122,987	\$ 143,828	\$ 154,060	\$ 113,277
Net investment income	399,559	(762,150)	1,050,591	294,883	357,208	296,797	436,396	38,778	83,885
Benefits	(280,059)	(394,069)	(283,163)	(217,418)	(221,834)	(187,457)	(140,889)	(107,529)	(110,206)
Administrative	<u>(14,811)</u>	<u>(23,302)</u>	<u>(39,498)</u>	<u>(39,247)</u>	<u>(37,045)</u>	<u>(28,670)</u>	<u>(28,269)</u>	<u>(32,575)</u>	<u>(30,392)</u>
CHANGE IN NET POSITION	177,110	(1,104,601)	802,948	135,827	205,369	203,657	411,066	52,734	56,564
NET POSITION, beginning of year	<u>4,739,490</u>	<u>5,844,091</u>	<u>5,041,143</u>	<u>4,905,316</u>	<u>4,699,947</u>	<u>4,496,290</u>	<u>4,085,224</u>	<u>4,032,490</u>	<u>3,975,926</u>
NET POSITION, end of year	<u>\$ 4,916,600</u>	<u>\$ 4,739,490</u>	<u>\$ 5,844,091</u>	<u>\$ 5,041,143</u>	<u>\$ 4,905,316</u>	<u>\$ 4,699,947</u>	<u>\$ 4,496,290</u>	<u>\$ 4,085,224</u>	<u>\$ 4,032,490</u>
PLAN NET PENSION LIABILITY	\$ 1,274,168	\$ 1,437,908	\$ 2,106,588	\$ 2,453,941	\$ 1,649,846	\$ 456,389	\$ 399,867	\$ 486,826	\$ 110,290
Net position as a percentage of the total pension liability	79.42%	76.72%	73.50%	67.26%	74.83%	91.15%	91.83%	89.35%	97.34%
Covered payroll	\$ 681,234	\$ 638,951	\$ 640,955	\$ 611,866	\$ 801,492	\$ 658,238	\$ 640,507	\$ 661,033	\$ 825,581
Net pension liability as a percentage of covered payroll	187.04%	225.04%	328.66%	401.06%	205.85%	69.33%	62.43%	73.65%	13.36%

**TOWN OF WINDSOR, VERMONT
SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION**

Schedule 8

**SCHEDULE OF TOWN'S CONTRIBUTIONS
WINDSOR RETIREMENT BENEFIT PLAN**

JUNE 30, 2023

	June 30, <u>2023</u>	June 30, <u>2022</u>	June 30, <u>2021</u>	June 30, <u>2020</u>	June 30, <u>2019</u>	June 30, <u>2018</u>	June 30, <u>2017</u>	June 30, <u>2016</u>	June 30, <u>2015</u>
Contractually required contribution	\$ 72,421	\$ 74,920	\$ 75,018	\$ 97,609	\$ 107,040	\$ 122,987	\$ 143,828	\$ 154,060	\$ 113,277
Contributions in relation to the contractually required contribution	<u>72,421</u>	<u>74,920</u>	<u>75,018</u>	<u>97,609</u>	<u>107,040</u>	<u>122,987</u>	<u>143,828</u>	<u>154,060</u>	<u>113,277</u>
Contribution deficiency (excess)	<u>\$ -</u>								
Contributions as a percentage of covered payroll	10.63%	11.73%	11.70%	15.95%	13.36%	18.68%	22.46%	23.31%	13.72%

**TOWN OF WINDSOR, VERMONT
SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION**

Schedule 9

SCHEDULE OF TOWN'S PROPORTIONATE SHARE OF

NET PENSION LIABILITY

VMERS

JUNE 30, 2023

	June 30, <u>2023</u>	June 30, <u>2022</u>	June 30, <u>2021</u>	June 30, <u>2020</u>	June 30, <u>2019</u>	June 30, <u>2018</u>	June 30, <u>2017</u>	June 30, <u>2016</u>
Town's proportion of the net pension liability	0.50936%	0.45497%	0.20207%	0.20186%	0.19560%	0.19659%	0.1071%	0.0000%
Town's proportionate share of the net pension liability	\$ 1,545,249	\$ 669,649	\$ 511,173	\$ 350,204	\$ 275,138	\$ 238,180	\$ 137,857	\$ -
Town's covered payroll	\$ 1,778,144	\$ 1,514,529	\$ 1,276,049	\$ 558,385	\$ 525,878	\$ 472,522	\$ 442,829	\$ 224,555
Town's proportionate share of the net pension liability as a percentage of its covered payroll	86.902%	44.215%	40.059%	62.717%	52.320%	50.406%	31.131%	0.000%
VMERS net position as a percentage of the total pension liability	73.60%	86.29%	74.52%	80.35%	82.60%	83.64%	80.95%	87.42%

SCHEDULE OF TOWN'S CONTRIBUTIONS

VMERS

JUNE 30, 2023

Schedule 10

	June 30, <u>2023</u>	June 30, <u>2022</u>	June 30, <u>2021</u>	June 30, <u>2020</u>	June 30, <u>2019</u>	June 30, <u>2018</u>	June 30, <u>2017</u>	June 30, <u>2016</u>
Contractually required contribution	\$ 155,777	\$ 127,440	\$ 101,156	\$ 41,879	\$ 38,784	\$ 40,942	\$ 32,105	\$ 15,885
Contributions in relation to the contractually required contribution	<u>155,777</u>	<u>127,440</u>	<u>101,156</u>	<u>41,879</u>	<u>38,784</u>	<u>40,942</u>	<u>32,105</u>	<u>15,885</u>
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Town's covered payroll	\$ 1,778,144	\$ 1,514,529	\$ 1,276,049	\$ 558,385	\$ 525,878	\$ 472,522	\$ 442,829	\$ 224,555
Contributions as a percentage of covered payroll	8.761%	8.414%	7.927%	7.500%	7.375%	8.665%	7.250%	7.074%

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS***

The Selectboard
Town of Windsor, Vermont

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Town of Windsor, Vermont (the Town) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements, and have issued our report thereon dated January 11, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Town's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town's internal control and compliance. Accordingly, this report is not suitable for any other purpose.

Montpelier, Vermont
January 11, 2024

Melgett Jennett 9
Shosh-Nisa, P.C.

**TOWN STATISTICS
TOWN OF WINDSOR, VERMONT**

The Town of Windsor, named for John Stuart, Earl of Windsor was chartered by Benning Wentworth, Governor General of the Province of New Hampshire in the name of George the Third, on July 6, 1761.

Town Offices, Municipal Building
29 Union Street, Windsor, VT 05089
www.windsorvt.org
Town Fiscal Year Ends June 30th

POPULATION U.S. CENSUS

1970	4158
1980	4084
1990	3714
2000	3756
2010	3553
2020	3559

TAX RATES

	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>
SCHOOL						
Residential	1.1869	1.4196	1.4935	1.4150	1.4105	1.5168
Non-Residential	1.4768	1.5362	1.6036	1.6337	1.5868	1.6107
TOWN	1.5219	1.5614	1.6158	1.6718	1.7232	1.7775

AREA

12,544 Acres or 19.6 Square Miles

ROAD MILEAGE

Town Highways:	
Class I	4.135 mi
Class II	5.300 mi
Class III	<u>24.300 mi</u>
Total Town Highways:	33.735 mi
State Highways:	
Interstate	6.429 mi
Non-Interstate	<u>10.145 mi</u>
Total State Highways:	16.574 mi
Total Traveled Highway Miles:	50.309 mi

FOR EMERGENCIES DIAL 911

Give your name and address and the nature of your emergency clearly.
Do not hang up until you are sure your message has been understood.

NON-EMERGENCY / ROUTINE TELEPHONE NUMBERS

Fire Department	(802) 674-9043
Police Department	(802) 674-9042
Fire Dispatch	(802) 295-9425

MUNICIPAL TELEPHONE NUMBERS

Town Manager- Admin	(802) 674-6786
Treasurer's Office	(802) 674-6788
Taxes	
Utility Payments	
Town Clerk's Office	(802) 674-5610
Vital Records	
Dog Licensing	
Elections	
Assessor/Listers Office	(802) 674-5414
Zoning Office	(802) 674-1018
Recreation Department	(802) 674-6783

Visit our website for additional information at www.windsorvt.org

OTHER HELPFUL TELEPHONE NUMBERS

Resource Center	(802) 674-2900
Windsor Schools	(802) 674-2310
WSESU	(802) 674-2144
Windsor Public Library	(802) 674-2556