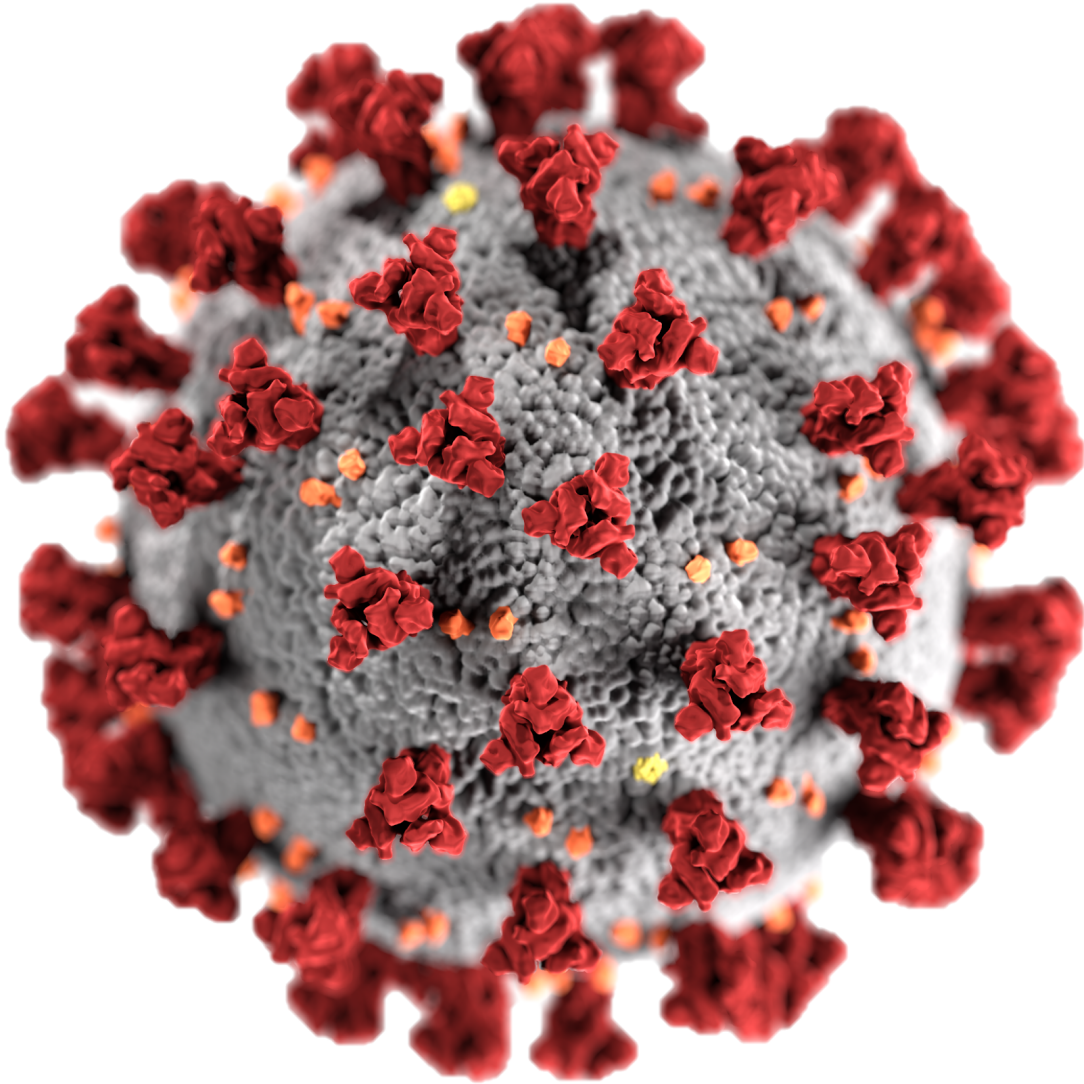


WINDSOR, VERMONT ANNUAL REPORT



FISCAL YEAR
JULY 1, 2019 – JUNE 30, 2020

Fiscal Year 2019-2020 ended in a manner unlike any of us have witnessed in this lifetime, a global pandemic, COVID-19. Within weeks after Town Meeting Day 2020 our world as we knew it came to a screeching halt as ever changing restrictions, guidelines, and mass closures became a part of our daily lives. The one constant that endured was the exceptional service of the health care workers, emergency services personnel, and other essential frontline workers, whether behind the scenes or behind the plexi-glass. This year's Town Report is dedicated to those workers who have remained committed to serving our community.

For more information on COVID-19 visit: <https://www.healthvermont.gov/covid-19>

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

Fiscal Year July 1, 2019 – June 30, 2020

**TOWN INFORMATIONAL MEETING
Monday, March 1, 2021**

7:00 P.M. ZOOM Meeting

Join Zoom Informational Hearing:

<https://us02web.zoom.us/j/82499599689?pwd=V0ZLOERyclR1VGczWHAvNnRvN1Zydz09>

Meeting ID: 824 9959 9689

Passcode: 028706

Dial by your location: +1 646 558 8656 US (New York)

PLEASE HAVE THIS REPORT WITH YOU FOR REFERENCE

TOWN MEETING DAY & MASD SCHOOL ELECTION

**Australian Ballot Voting on Tuesday, March 2, 2021
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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TOWN PHONE DIRECTORY	Back Cover
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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 the Town Clerk or any election official for help.

Check-in and Receive Ballots

- Go to the entrance checklist table.
- **State your name** (this is the LAW, even if the checklist poll worker knows you) and legal residence, if asked, to the election official in a clear, audible voice.
- 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 go 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 1st and March 2nd, 2021**

The legal voters of the Town of Windsor, Vermont are hereby notified and warned of a virtual public informational hearing, held via Zoom (under existing provisions of Vermont's Open Meeting Law as modified by the temporary COVID-19 measures of Act 92. 17 V.S.A. § 2680(g)(1)) at 7:00 p.m. on Monday, March 1, 2020 to discuss Articles 1–30 which then shall be voted by Australian Ballot, with the exception of Article 6, on Tuesday, March 2, 2021 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 Zoom Informational Hearing:

<https://us02web.zoom.us/j/82499599689?pwd=V0ZLOERyclR1VGczWHAyNnRvN1Zydz09>

Meeting ID: 824 9959 9689 Passcode: 028706 Dial by your location: +1 646 558 8656 US (New York)

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 8th, 2021, and February 9th, 2022? Any installment not paid within 60 days of each due date shall bear interest of one (1%) per month. After April 12th, 2022 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 10th, 2022 shall bear interest of one and a half (1½%) per month thereafter. (Australian Ballot)

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? (Australian Ballot)

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

ARTICLE 4. To establish salaries for non-classified Town Officers: Selectboard Chair - \$1,250 per year and Selectboard members - \$1,000 per year; Board of Civil Authority – current minimum wage/hour; Moderator and Constable - \$50 per day. (Australian Ballot)

ARTICLE 5. To accept the reports of the Town Officers for the past year? (Australian Ballot)

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 appropriate the sum of FIVE HUNDRED DOLLARS (**\$500**) to **Green Mountain RSVP** to develop opportunities for people age 55 and older to positively impact the quality of life in the community of Windsor through volunteer service? (Australian Ballot)

ARTICLE 9. Shall the Town appropriate the sum of FOUR THOUSAND SIX HUNDRED THIRTY-SEVEN DOLLARS (**\$4,637**) to **Health Care and Rehabilitation Services** to help support same day access to our services for residents of your community? (Australian Ballot)

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 Runnemed** formally known as Stoughton House to support the continuation of the Meals on Wheels program? (Australian Ballot)

ARTICLE 11. Shall the Town of Windsor appropriate the sum of ONE THOUSAND FIVE HUNDRED DOLLARS **(\$1,500)** for the support of **Senior Solutions (Council On Aging For Southeastern Vermont, Inc.)** to support older adults and their families who need support to stay in their homes and prevent nursing home placement? (Australian Ballot)

ARTICLE 12. Shall the Town appropriate the sum of THREE THOUSAND FIVE HUNDRED DOLLARS **(\$3,500)** to **Southeastern Vermont Community Action (SEVCA)** to assist Windsor in responding to the emergency needs of the community and providing all available and applicable services to families and individuals in need? (Australian Ballot)

ARTICLE 13. Shall the Town of Windsor appropriate the sum of ONE THOUSAND SEVEN HUNDRED FIFTY **(\$1,750)** for the support of **The MOOver Rockingham**, a division of Southeast Vermont Transit, formally The Current, to provide transit services to the residents of the Town of Windsor? (Australian Ballot)

ARTICLE 14. Shall the Town raise and appropriate the sum of ONE THOUSAND SIX HUNDRED NINETY NINE DOLLARS **(\$1,699)** for the support of **The Public Health Council of the Upper Valley** to help continuing public health coordination for residents in the areas of Substance Misuse, Elder Care, Oral Health, Emergency Preparedness, and Healthy Living? (Australian Ballot)

ARTICLE 15. Shall the Town appropriate the sum of SEVENTEEN THOUSAND FIVE HUNDRED DOLLARS **(\$17,500)** to help support the home health, maternal and child health, and hospice care provided in patients' homes and in community settings by the **Visiting Nurse Association & Hospice of VT and NH**? (Australian Ballot)

ARTICLE 16. Shall the Town of Windsor appropriate the sum of THREE THOUSAND DOLLARS **(\$3,000)** to **Volunteers in Action** to coordinate services (such as Meals on Wheels and transportation to medical appointments & community meals) to help those in need in Windsor? (Australian Ballot)

ARTICLE 17. Shall the voters of the Town of Windsor vote to appropriate the sum of TWENTY THOUSAND DOLLARS **(\$20,000)** to the **Windsor Cemetery Association**? (Australian Ballot)

ARTICLE 18. Shall the Town of Windsor vote to allocate FIVE THOUSAND DOLLARS **(\$5,000)** to the **Windsor Connection Resource Center** to provide services such as adult education, counseling, job training, economic services, crisis fuel assistance, income tax preparation, etc for the citizens of Windsor and surrounding towns? (Australian Ballot)

ARTICLE 19. Shall the Town of Windsor appropriate the sum of TWO THOUSAND DOLLARS **(\$2,000)** to **Windsor County Mentors** (formally Windsor County Partners), for youth mentoring services provided to the children of Windsor County? (Australian Ballot)

ARTICLE 20. Shall the Town of Windsor vote to raise, appropriate, and expend the sum of THREE THOUSAND DOLLARS **(\$3,000)** for the support of **Windsor Historical Society, Inc.** to provide services to residents of the Town? (Australian Ballot)

ARTICLE 21. Shall the Town of Windsor vote to appropriate the sum of FIVE THOUSAND DOLLARS **(\$5,000)** to **WOA-TV (dba Windsor Area Community Television)** to finance the broadcasting of Selectboard and School Board meetings? (Australian Ballot)

ARTICLE 22. Shall the voters of the Town of Windsor appropriate the sum of EIGHTY EIGHT THOUSAND SIXTY-SEVEN DOLLARS AND FIFTY ONE CENTS **(\$88,067.51)** to the **Windsor Public Library**? (Australian Ballot)

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

ARTICLE 24. Shall the Town raise and appropriate the sum of ONE THOUSAND FIVE HUNDRED DOLLARS (\$1,500) to support the mission of **WISE** in providing free 24-hour crisis services and advocacy to victims of domestic and sexual violence and stalking? (Australian Ballot)

ARTICLE 25. Shall the Town of Windsor permit the operation of cannabis retailers licensed by the State of Vermont pursuant to 7 V.S.A. § 863? (Australian Ballot)

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ARTICLE 27. Shall the voters authorize general obligation bonds of the Town of Windsor in amount not to exceed ONE MILLION DOLLARS (\$1,000,000) to be financed over a period not to exceed twenty years, to be issued for the purpose of retiring the remaining balance on the Town's existing loan with Mascoma Bank in the amount of \$654,836.48 with remaining bond funds to be used for performing upgrades and repairs to municipal roadways, sidewalks and drainage systems? (Australian Ballot)

ARTICLE 28. Shall the voters of the Town of Windsor approve blanket authority for the Selectboard to sell (a) any properties acquired by the Town through the tax sale process, and (b) any properties acquired by the Town for the purposes of removing blight or remediation of unsafe buildings? (Australian Ballot)

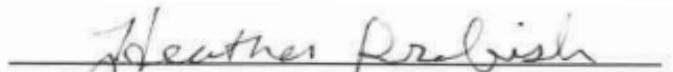
ARTICLE 29. Shall the Town vote to appropriate FIVE MILLION FIVE HUNDRED SEVENTY-FIVE THOUSAND SIX HUNDRED NINETY-THREE DOLLARS \$5,575,693 to defray the general expenses of the Town for the Fiscal Year 2021-2022, THREE MILLION NINE HUNDRED SIXTY-TWO THOUSAND NINE HUNDRED FIFTY-THREE DOLLARS \$3,962,953 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 30. 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)

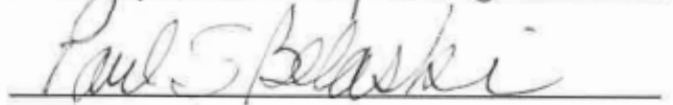
Dated at Windsor, Vermont this 26th day of January, 2021

TOWN OF WINDSOR SELECTBOARD

Heather Prebish, Chair



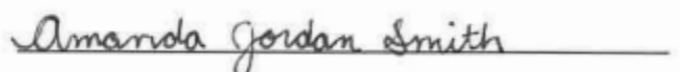
Paul Belaski, Vice-Chair



Christopher Goulet



Amanda Smith




Received for record this 28th day of January, A.D. 2021

Amy McMullen, Town Clerk



**OFFICIAL BALLOT
ANNUAL TOWN MEETING
WINDSOR, VERMONT
MARCH 2, 2021**

INSTRUCTIONS TO VOTERS

- A. TO VOTE, completely fill in the OVAL to the RIGHT of your choice(s) like this: 
- B. Follow directions as to the number of candidates to be marked for each office.
- C. To vote for a person whose name is not printed on the ballot, write the candidate's name on the line provided and completely fill in the OVAL.

<p style="text-align: center;">TOWN MODERATOR</p> <p style="text-align: right; font-size: small;">Vote for not For 1 Year more than ONE</p> <div style="text-align: right;"> <input type="radio"/> </div> <p style="text-align: center; font-size: small;">(Write-in)</p>	<p style="text-align: center;">SELECTBOARD</p> <p style="text-align: right; font-size: small;">Vote for not For 2 Years more than ONE</p> <p>THOMAS "TOMMY" DUNN <input type="radio"/></p> <p>ALICIA M. HOUSKE <input type="radio"/></p> <p>JEFFREY JOHNSON <input type="radio"/></p> <p style="text-align: center; font-size: small;">(Write-in)</p>	<p style="text-align: center;">TOWN TREASURER</p> <p style="text-align: right; font-size: small;">Vote for not For 3 Years more than ONE</p> <p>DEBRA L. OUELETTE <input type="radio"/></p> <p style="text-align: center; font-size: small;">(Write-in)</p>
<p style="text-align: center;">SELECTBOARD</p> <p style="text-align: right; font-size: small;">Vote for not For Remainder of 3 Year Term (Term expires 2022) more than ONE</p> <p>MICHAEL McNAUGHTON <input type="radio"/></p> <p style="text-align: center; font-size: small;">(Write-in)</p>	<p style="text-align: center;">TOWN CLERK</p> <p style="text-align: right; font-size: small;">Vote for not For 3 Years more than ONE</p> <p>AMY McMULLEN <input type="radio"/></p> <p style="text-align: center; font-size: small;">(Write-in)</p>	<p style="text-align: center;">LISTER</p> <p style="text-align: right; font-size: small;">Vote for not For 3 Years more than THREE</p> <div style="text-align: right;"> <input type="radio"/> <input type="radio"/> <input type="radio"/> <input type="radio"/> </div> <p style="text-align: center; font-size: small;">(Write-in)</p>
<p style="text-align: center;">SELECTBOARD</p> <p style="text-align: right; font-size: small;">Vote for not For 3 Years more than ONE</p> <p>RYAN PALMER <input type="radio"/></p> <p>ERIC SALTONSTALL <input type="radio"/></p> <p>PAUL WOODMAN <input type="radio"/></p> <p style="text-align: center; font-size: small;">(Write-in)</p>	<p style="text-align: center;">TRUSTEE OF PUBLIC FUNDS</p> <p style="text-align: right; font-size: small;">Vote for not For 3 Years more than TWO</p> <div style="text-align: right;"> <input type="radio"/> <input type="radio"/> <input type="radio"/> </div> <p style="text-align: center; font-size: small;">(Write-in)</p>	

TOWN ARTICLES

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 8th, 2021, and February 9th, 2022? Any installment not paid within 60 days of each due date shall bear interest of one (1%) per month. After April 12th, 2022 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 10th, 2022 shall bear interest of one and a half (1½%) per month thereafter.

YES ☐
NO ☐

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?

YES ☐
NO ☐

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

YES ☐
NO ☐

ARTICLE 4. To establish salaries for non-classified Town Officers: Selectboard Chair - \$1,250 per year and Selectboard members - \$1,000 per year; Board of Civil Authority - current minimum wage/hour; Moderator and Constable - \$50 per day.

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NO ☐

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YES ☐
NO ☐

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YES ☐
NO ☐

VOTE BOTH SIDES OF BALLOT

TOWN ARTICLES CONTINUED

ARTICLE 12. Shall the Town appropriate the sum of THREE THOUSAND FIVE HUNDRED DOLLARS (\$3,500) to **Southeastern Vermont Community Action (SEVCA)** to assist Windsor in responding to the emergency needs of the community and providing all available and applicable services to families and individuals in need?

YES ☐
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YES ☐
NO ☐

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NO ☐

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YES ☐
NO ☐

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YES ☐
NO ☐

ARTICLE 21. Shall the Town of Windsor vote to appropriate the sum of FIVE THOUSAND DOLLARS (\$5,000) to **WOA-TV (dba Windsor Area Community Television)** to finance the broadcasting of Selectboard and School Board meetings?

YES ☐
NO ☐

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YES ☐
NO ☐

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YES ☐
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YES ☐
NO ☐

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YES ☐
NO ☐

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YES ☐
NO ☐

ARTICLE 29. Shall the Town vote to appropriate FIVE MILLION FIVE HUNDRED SEVENTY-FIVE THOUSAND SIX HUNDRED NINETY-THREE DOLLARS \$5,575,693 to defray the general expenses of the Town for the Fiscal Year 2021-2022, THREE MILLION NINE HUNDRED SIXTY-TWO THOUSAND NINE HUNDRED FIFTY-THREE DOLLARS \$3,962,953 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?

YES ☐
NO ☐

ARTICLE 30. 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?

YES ☐
NO ☐

VOTE BOTH SIDES OF BALLOT

**TOWN OF WINDSOR, VERMONT
ANNUAL TOWN MEETING MINUTES
March 2nd, 2020**

The legal voters of the Town of Windsor, Vermont are hereby notified and warned to meet at the Lois White Auditorium, Windsor High School, Ascutney Street in said town at 7:00 p.m. on Monday, March 2, 2020 to act on Articles 1–6. A public informational hearing follows to discuss Articles 7–27 which shall be voted by Australian ballot on Tuesday, March 3, 2020 at the Windsor Municipal Building, 29 Union Street in said town. Polls will open at 7:00 a.m. and close at 7:00 p.m.

Moderator, K. Williams, called the meeting to order at 7:03 p.m. and read the warning by title.

Moderator, K. Williams, opened the floor to Windsor Representatives John Bartholomew and Zachariah Ralph. Bartholomew and Ralph handed out a combined yearly report and discussed the current bills they are working on in the legislature, as well as reporting on matters that directly affect the Town.

Moderator, K. Williams took back the floor at 7:32 p.m. and introduced Town Officials: T. Marsh, Town Manager; Selectboard Members, Chair H. Prebish, Vice-Chair M. McNaughton (absent), P. Belaski, M. Rice, and J. Reed; Assistant Town Clerk R. White.

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 9th, 2020 and February 10th, 2021? Any installment not paid within 60 days of each due date (November 9th, 2020 and April 12th, 2021) shall bear interest of one (1%) per month. After April 12th, 2021 an additional collector's fee of eight percent (8%) on the unpaid balance shall be charged, in accordance with 32 VSA Section 1674. Any unpaid installments after May 10th, 2020 shall bear interest of one and one half percent (1½%) per month thereafter.

D. Sweaney motioned to adopt Article 1 with C. Goulet seconding. 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?

S. Carter motioned to adopt Article 2 with D. McGraw seconding. Motion Passed.

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

S. Carter motioned to adopt Article 3 with C. Goulet seconding. Motion Passed.

ARTICLE 4. To establish salaries for non-classified Town Officers: Selectboard Chair - \$1,250 per year and Selectboard members - \$1,000 per year; Board of Civil Authority – current minimum wage/hour; Moderator and Constable - \$50 per day.

L. Farnsworth motioned to adopt Article 4 with P. Belaski seconding.

ARTICLE 5. To act on reports of the Town Officers for the past year.

D. Sweaney motioned to adopt Article 5 with P. Belaski seconding.

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

A. Tufts approached to publicly thank Tom Marsh for the positive impact and improvements that he has made since his arrival as Town Manager. He highlighted the large amount of outreach efforts Tom had begun to keep residents informed; the weekly newsletter, multiple Windsor on Air series, social media, budget survey, etc.

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

Passed over to Australian Ballot vote with no discussion.

ARTICLE 8. Shall the Town appropriate the sum of SEVENTEEN THOUSAND FIVE HUNDRED DOLLARS (\$17,500) to help support the home health, maternal and child health, and hospice care provided in patients' homes and in community settings by the Visiting Nurse Association & Hospice of VT and NH? (Australian ballot)

Alice Ely, Executive Director of the Public Health Council of the Upper Valley, represented the Article's organization. She discussed that the VNA&H had made over 5,000 visits to individuals in the past year. She also noted that they are seeing an ever growing demand for services, especially with Vermont's aging population, which makes for challenges in needing to increase their workforce, with limited individuals in the industry, so the appropriations are more crucial than ever for them. Passed over to Australian Ballot vote.

ARTICLE 9. Shall the Town appropriate the sum of FOUR THOUSAND SIX HUNDRED THIRTY-SEVEN DOLLARS (\$4,637) to help support outpatient, mental health, and substance abuse services by the staff of Health Care and Rehabilitation Services? (Australian ballot)

Sara Carter encouraged support for the article, stating that substance abuse is a problem in the community, making the services a necessity and good for Windsor. Passed over to Australian Ballot vote.

ARTICLE 10. Shall the Town appropriate the sum of THREE THOUSAND FIVE HUNDRED DOLLARS (\$3,500) to Southeastern Vermont Community Action (SEVCA) to assist Windsor in responding to the emergency needs of the community and providing all available and applicable services to families and individuals in need? (Australian ballot)

John Synovets, Outreach Coordinator for Windsor, discussed the services and assistance that SEVCA and its many programs can provide for the residents of Windsor in need. Passed over to Australian Ballot vote.

ARTICLE 11. Shall the Town raise and appropriate the sum of TWO THOUSAND DOLLARS (\$2,000) for the support of Senior Solutions for help to support seniors and their families who are trying to remain at home and not be placed in a nursing home? (Australian ballot)

Alice Ely thanked the community for continuing to support this Article. Passed over to Australian Ballot vote.

ARTICLE 12. Shall the Town raise and appropriate the sum of ONE THOUSAND SIX HUNDRED NINETY NINE DOLLARS (\$1,699) for the support of The Public Health Council of the Upper Valley to help continuing public health coordination for residents in the areas of Substance Misuse, Elder Care, Oral Health, Emergency Preparedness, and Healthy Living. (Australian ballot)

Alice Ely, Executive Director of the Public Health Council of the Upper Valley, encouraged continued support for the Article. She stated that the organization advocates for public health issues in the area including mental health, substance abuse, primary care, elderly care, and more. They also have many other groups within the organization that provide services. Passed over to Australian Ballot vote.

ARTICLE 13. Shall the Town of Windsor vote in 2020 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 formerly known as the Stoughton House to support the continuation of the Meals on Wheels Program which generates in excess of 20,000 hot homemade meals to local seniors? (Australian ballot)

Barbara Spear, Administrator at Historic Homes of Runnemedede and Nurse Practitioner at MAHHC encouraged support of the Article. Meals on Wheels served roughly 24,000 meals to seniors and those in need in the past year. Some of the meal delivery visits are the only visits that the recipients receive, making it a very important program to have. Passed over to Australian Ballot vote.

ARTICLE 14. Shall the Town of Windsor appropriate the sum of ONE THOUSAND SEVEN HUNDRED AND FIFTY DOLLARS (\$1,750) for the support of The Current operated by Southeast Vermont Transit, Inc., to provide transit services to the residents of the Town of Windsor? (Australian ballot)

Passed over to Australian Ballot vote with no discussion.

ARTICLE 15. Shall the Town of Windsor appropriate the sum of THREE THOUSAND DOLLARS (\$3,000) to Volunteers in Action to coordinate services (such as Meals on Wheels and transportation to medical appointments & community meals) to help those in need in Windsor? (Australian ballot)

B Barbara Spear, Administrator at Historic Homes of Runnemede and Nurse Practitioner at MAHHC encouraged support on behalf of this Article. This organization helps deliver meals to those in the community in need as well as providing transportation to vital appointments, most of the time being the only way individuals could get to their appointments. Passed over to Australian Ballot vote.

ARTICLE 16. Shall the Town of Windsor appropriate the sum of FIVE HUNDRED DOLLARS (\$500) to Green Mountain RSVP & Volunteer Center of Windsor County to develop opportunities for people age 55 and older to positively impact the quality of life in the community of Windsor through volunteer service? (Australian ballot)

Passed over to Australian Ballot vote with no discussion.

ARTICLE 17. Shall the Town of Windsor appropriate the sum of TWO THOUSAND DOLLARS (\$2,000) to Windsor County Mentors (formerly Windsor County Partners), for youth mentoring services provided to the children of Windsor County? (Australian ballot)

Christine Porter, Regional Coordinator, encouraged support for the Article. She stated that the organization matches adult mentors with school aged children in the community to have a positive impact and role on their life. They have about 1500 youth who participate in the program and have school and community based mentors for youth up to age 18. Passed over to Australian Ballot vote.

ARTICLE 18. Shall the voters of the Town of Windsor appropriate the sum of EIGHTY EIGHT THOUSAND SIXTY SEVEN DOLLARS AND FIFTY ONE CENTS (\$88,067.51) to the Windsor Public Library? (Australian ballot)

Jennifer McCarty, Library Board of Trustees President, thanked the community and encouraged continued support for the Library's Article. She stated that this year there was a 1.5% increase in the appropriation request to continue to provide the same work and services to the community. Passed over to Australian Ballot vote.

ARTICLE 19. Shall the voters of the Town of Windsor appropriate the sum of TEN THOUSAND DOLLARS (\$10,000) to the Windsor Public Library for a Building Reserve Fund to be used to maintain the historic integrity of the building in the event of needed structural repairs? (Australian ballot)

Jennifer McCarty, Library Board of Trustees President, stated that this was a new appropriation request and encouraged support for the Article. She stated that this new appropriation request would be to create a savings fund solely for the purpose of unexpected repairs to the building. Passed over to Australian Ballot vote.

ARTICLE 20. Shall the Town of Windsor vote to appropriate the sum of FIVE THOUSAND DOLLARS (\$5,000) to WOA-TV (dba Windsor on Air) Public Access television station to finance the broadcasting of select and school board meetings? (Australian ballot)

Brendan Dangelo, WOA-TV board President, encouraged support for the Article stating that WOA-TV films many activities and events in Town, records all Selectboard and Schoolboard meetings, as well as hosting different activities. Passed over to Australian Ballot vote.

ARTICLE 21. Shall the voters of the Town of Windsor vote to appropriate the sum of TWENTY THOUSAND DOLLARS (\$20,000) to the Windsor Cemetery Association? (Australian ballot)

Barbara Rhoad encouraged support of the Article on behalf of the Windsor Cemetery Association. She stated that the increase in appropriation is due to no longer having volunteer/low cost maintenance for the cemetery. Passed over to Australian Ballot vote.

At 8:08 p.m. Moderator, K. Williams, took a break from the Articles to allow Senator Allison Clarkson speak. Clarkson discussed what she had worked on during the past year in the Senate and what is currently being discussed now.

At 8:16 p.m. Moderator, K. Williams, continued with the discussion of the Articles.

ARTICLE 22. Shall the Town raise and appropriate the sum of ONE THOUSAND FIVE HUNDRED DOLLARS (\$1,500) to support the mission of WISE in providing free crisis intervention and support services to victims of domestic and sexual violence and stalking? (Australian ballot)

Sophie Bodnar, Advocate for WISE, discussed the mission of WISE, most importantly its 24/7 crisis hotline, and stated that they now hold offices in the Resource Center. Passed over to Australian Ballot vote.

ARTICLE 23. Shall the Town of Windsor vote to allocate FIVE THOUSAND DOLLARS (\$5,000) to the Windsor Connection Resource Center? The Windsor Connection Resource Center provides services such as adult education, counseling, job training, economic services, crisis fuel assistance, income tax preparation etc. for the citizens of Windsor and surrounding towns. (Australian ballot)

Passed over to Australian Ballot vote with no discussion.

ARTICLE 24. Shall the voters of the Town of Windsor vote to raise, appropriate, and expend the sum of FIVE THOUSAND DOLLARS (\$5,000) for the support of Rachel's Kitchen, Inc. to provide services to the residents of the Town? (Australian ballot)

Passed over to Australian Ballot vote with no discussion.

ARTICLE 25. Shall the Town of Windsor vote to raise, appropriate and expend the sum of THREE THOUSAND DOLLARS (\$3,000) for the support of Windsor Historical Society, Inc to provide services to residents of the Town? (Australian ballot)

Bridget Fariel encouraged support for this new Appropriation request. She stated that History is vital to Windsor and the Historical Society is hopes to expand, hosting more events and offering more to the community in the future, but needs funds to assist. Passed over to Australian Ballot vote.

ARTICLE 26. Shall the Town vote to appropriate \$5,388,482 to defray the general expenses of the Town for the fiscal year 2020-2021, \$3,795,722 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)

David Taft questioned a deficit shown in the Auditors Report to which T. Marsh stated it was a cumulative balance from outstanding FEMA and grant monies due to the Town. Taft also questioned the office turnover statement in the Auditors Report. T. Marsh said that this was due to the turnover in the financial roles of the Town as the last person in that role retired after 35 plus years, leaving a learning curve. Processes and procedures in regards to the finance aspects of the Town are now being developed to ensure that there would be no gaps should employees change in the future. Passed over to Australian Ballot vote.

ARTICLE 27. Shall the voters authorize the Selectboard to borrow amounts necessary to finance approved capital budget items through means of a loan for five years or less? (Australian ballot)

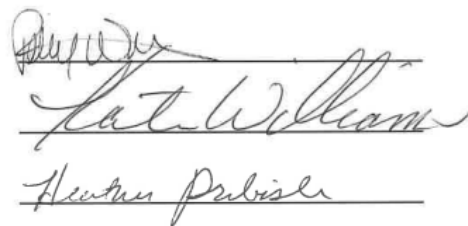
Passed over to Australian Ballot vote with no discussion.

C. Goulet motioned to adjourn at 8:31 p.m.

Riley White, Assistant Town Clerk

Kathleen Williams, Moderator

Heather Prebish, Selectboard Chairperson

Three handwritten signatures are shown, each on a horizontal line. The first signature is 'Riley White', the second is 'Kathleen Williams', and the third is 'Heather Prebish'.

TOWN of WINDSOR, VERMONT OFFICERS AND APPOINTMENTS
as of June 30, 2020

Elected Town Officials

Title Term Expires

Selectboard

Heather Prebish, Chair 21
James Reed, Vice-Chair 21
Amanda Smith, Clerk of Board 22
Paul Belaski 21
Christopher Goulet 23

Town Clerk

Amy McMullen 21

Town Treasurer

Debra L. Ouelette 21

Moderator

Kate Williams 21

Listers

Vacant
Vacant
Vacant

Trustees of Public Funds

Vacant
Vacant

Justices of the Peace

William Ballantyne 20
Paul S. Belaski 20
Marianne A. Blake 20
Sarah Carter 20
Linda Farnsworth 20
Steve Giroux 20
Cynthia Hobbs 20
Oren Hunt 20
Ed Micka 20
Eric Saltonstall 20
Donna Sweaney 20
Vacant

Appointed Town Officials

Title Term Expires

Town Manager

Tom Marsh

Acting Town Manager

Deborah Olmstead 21

Town Attorney

Nathan H. Stearns 21

Town Service Officer

Vacant 21

Dog Control Officer

Windsor Police Department 21

Assistant Town Treasurer

Amy McMullen 21
Deborah Olmstead 21
Riley White 21

Assistant Town Clerk

Riley White 21
Deborah Olmstead 21

Health Officer

Andrew "Andy" Vinopal 21

Regional Planning Commission

Tom Marsh 21

Town Assessor

Rick Tillson 21

**Custodial Officer for the Vermont Judicial
Bureau & Issuing Official**

Windsor Police Department 21

Constable

Police Chief William Sampson 21

Tree Warden

Michael Metivier 21

Zoning Administrator

Robert Haight 21

Appointed Board, Commission, and Delegate Officials

TitleTerm Expires

Development Review Board

William Ballantyne	21
Malcolm Blue	21
Paul Dorian	23
Lawrence Jones	22
Vacant	3 Year Term

Budget Committee

Kathy Briand	20
Zach Dragon-Greenwood	20
Alicia Houske	20
Lynn Spencer	20
Mike Welker	20

Conservation Commission – 5 Positions

All Vacant	3 Year Staggered Terms
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Council on Aging Delegate

Vacant	1 Year Term
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Design Review Commission

Bill Ballantyne, Chair	
Gail Barton	
Marianne Blake	
Paul Doiron	
Judy Hayward	
Kathryn Grover	

Joint Rivers Commission

Michael Metivier	21
Vacant, Alternate	1 Year Term

Representatives & Senators

Representatives to Vermont General Assembly – Windsor District #1

John Bartholomew, Democrat	20
Zachariah Ralph, Progressive	20

Vermont State Senators

Alison Clarkson, Democrat	20
Dick McCormack, Democrat	20
Alice Nitka, Democrat	20

United States House of Representatives

Peter Welch, Democrat	21
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United States Senate

Patrick Leahy, Democrat	22
Bernard “Bernie” Sanders, Democrat	24

TitleTerm Expires

Paradise Park Commission

Jim Bennett	22
Rebecca Haynes	23
Tate Hurd	22
Marv Klassen-Landis	21
Susan Murphy	21
Christine Porter	22
Andrew Robbins	21
Paula Robbins	23
Ann Roy	23

Planning Commission

Alex Kelly, Chair	23
Brendan Dangelo	21
Colin Moon	23
Brian Porto	22
Mike Welker	22

Revolving Loan Fund

Windsor Improvement Corporation (WIC)	
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Solid Waste Delegates

Tom Marsh	21
Vacant, Alternate	1 Year Term

Transportation Advisory Committee

Vacant	1 Year Term
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REPORTS OF THE TOWN OFFICERS, DEPARTMENT HEADS, & ORGANIZATIONS SERVING WINDSOR, VERMONT



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SELECTBOARD REPORT FOR FY 2020

Kennedy Pond Reopens



The 2020 Fiscal year started on a positive note as residents and guests enjoyed a reinvigorated Kennedy Pond swimming area. After being closed for a year while repair work was done on the dam, the Highway and Recreation Departments got to work in late spring trucking in new sand, painting buildings and giving the area a general facelift. The effort was well received and the swimming area saw one of the busiest seasons in recent memory.

Infrastructure



During FY2020 we replaced a culvert on Weeden Hill Rd. that was undersized. The existing culvert was not able to handle significant rain storms and as a result overflowed and created a problem with erosion. Significant damage was caused in both 2011 and 2013. The new larger culvert will mitigate damage from future storms.



AMTRAK upgraded the Windsor train platform during fiscal 2020. This important project was fully funded by AMTRAK and complemented other work done in the area by the town and private property owners. The upgrade was particularly important because several years earlier AMTRAK had the Windsor stop slated for removal. Windsor demonstrated its interest in maintaining rail service and successfully turned the discussion from closure to improvement.

Windsor Quality of Life

The Selectboard, in conjunction with the Mount Ascutney Preventive Partnership was able to implement two important initiatives; smoke free designations for all municipal properties, and the “Windsor Walks” Program. While all municipal buildings had previously been designated as smoke free the new initiative designates all open spaces such as Paradise Park, Kennedy Pond and the Windsor Fairgrounds as smoke free environments.

The Windsor Walks Program mapped walkable loops of varying distances around town and encourages residents and visitors to get out and be active!



Town Meeting

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 2021 budget passed by a comfortable margin and resulted in a \$.055 or 3.2% rate increase.

The selectboard is equally pleased with the continued cooperative effort of the school board and administration in understanding that both municipal and school tax impact Windsor residents and both administrations must be mindful of the overall impact. A review of the last 10 years exemplifies how a collaborative approach can mitigate long term tax rate instability. As noted in the table below the average tax

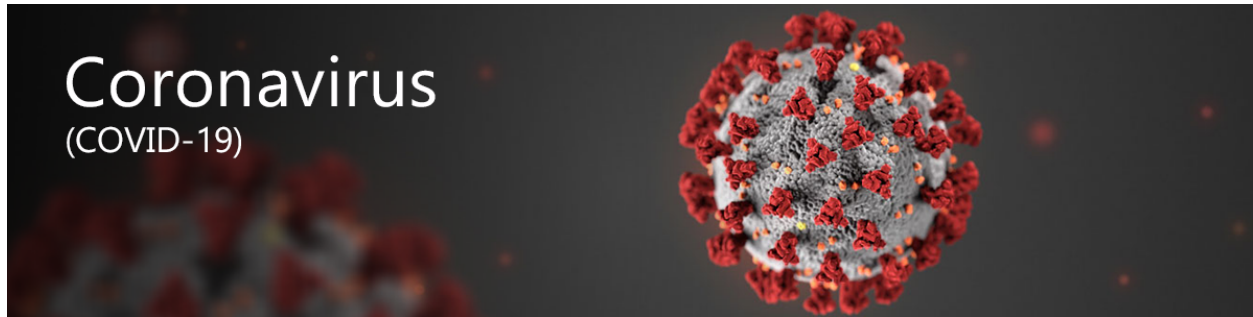
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increase during that period is 2.65% which includes the 10.4% increase in FY2020 related to the voter approved merger with West Windsor.

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 10 years.

Fiscal Year	Town	School	Combined	Combined %
				change
2011	\$ 1.11	\$ 1.29	\$ 2.40	
2012	\$ 1.10	\$ 1.26	\$ 2.36	-1.67%
2013	\$ 1.15	\$ 1.33	\$ 2.48	5.08%
2014	\$ 1.16	\$ 1.37	\$ 2.53	2.02%
2015	\$ 1.21	\$ 1.43	\$ 2.64	4.35%
2016	\$ 1.26	\$ 1.32	\$ 2.58	-2.27%
2017	\$ 1.43	\$ 1.24	\$ 2.67	3.49%
2018	\$ 1.47	\$ 1.17	\$ 2.64	-1.1%
2019	\$1.52	\$1.18	\$ 2.70	2.3%
2020	\$1.56	\$1.42	\$ 2.98	10.4%
2021	1.61	1.49	\$ 3.10	4.0%
Average annual increase for last 10 years				2.65%
Fiscal Year	Avg Sewer bill	Aveg Water Bill	Combined	Combined %
				Change
2011	\$ 483.00	\$ 442.00	\$ 925.00	
2012	\$ 425.21	\$ 426.92	\$ 852.13	-7.88%
2013	\$ 399.00	\$ 340.86	\$ 739.86	-13.18%
2014	\$ 407.00	\$ 305.10	\$ 712.10	-3.75%
2015	\$ 413.00	\$ 322.00	\$ 735.00	3.22%
2016	\$ 412.00	\$ 350.23	\$ 762.23	3.70%
2017	\$ 447.00	\$ 351.27	\$ 798.27	4.73%
2018	\$ 473.08	\$ 387.51	\$ 860.59	7.81%
2019	483.46	405.78	\$ 889.24	3.33%
2020	498.76	414.07	\$ 912.83	2.65%
2021	521.25	428.57	\$ 949.82	4.05%
Average annual increase for the last 10 years				0.47%

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COVID-19

In February of 2020 the nation and the world began reporting on a new strain of virus that appeared to be extremely contagious. By March significant restrictions on mobility and gatherings were put in place with the purpose to limit contact and slow the spread. The Windsor Selectboard along with most every organization began to meet remotely using video conferencing technology. It was a learning curve but individuals, groups and organizations were adapting at every level. We feel fortunate to have the expertise of our emergency services and local healthcare professionals to assist in providing accurate information and sound strategies to balance quality of life with personal and community safety.

As the fiscal year came to a close our Town offices, Recreation Department and Emergency Services were developing and delivering services to the community within the guidelines of state governance.

Social Justice

National events, most notably the death of George Floyd who died after being handcuffed and pinned to the ground by a Minneapolis police officer's knee in an episode that was captured on video, touched off worldwide protests against police brutality and systemic racism.



Windsor saw impassioned discussion on the issue in the schools, through community groups and at selectboard meetings. The fiscal year ended on June 30th with a selectboard meeting called especially to discuss a number of issues related to social justice. The 5 hour session set the tone for upcoming meetings and community discussions in the fiscal 2021 year.

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. FY 2020 has been a year like no other. 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 2020 (July1, 2019 – June 30,2020)

In the early part of fiscal 2020 the town made progress on a number of fronts. Blighted properties had been a topic of community concern for several years. At the March 2019 Town Meeting voters approved a \$1 bond authorization to be used for the acquiring, removal, improvement of blighted properties. In early FY20 the ordinances related to blight were updated to allow for both flexibility in enforcement as well as specific consequences for failure to comply. During the year the Town was able to work with several property owners and collaboratively reach solutions that brought parcels into compliance. In addition, court action was taken against non-compliant owners when other attempts did not yield results. By the end of the year the Town was in negotiations with two owners of blighted property to bring about the removal and clean up of unsightly and structurally unsound buildings.

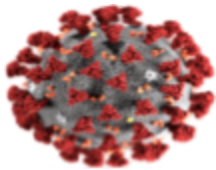


Another area in which progress was made is a continuation of our effort to update our aged municipal fleet. In the fall of 2019 we were able to purchase a new sidewalk plow as well as a new dump truck. A second truck was sent out for a complete overhaul. We will have a “like new” vehicle in time for the upcoming winter season at a cost of about 1/3 of a new truck.



As we moved into the calendar year 2020 we began crafting a budget for FY2021. The objective was to maintain the progress of past years which included providing value in town services, prudent savings and continued improvement in our infrastructure and our fleet. The selectboard, working with the budget committee presented a budget representing a 3.6% increase in taxes. The budget passed at the March 2020 town meeting by an approximate 2 to 1 margin.

In early calendar 2020 the world started hearing about COVID-19. In February we were washing our hands more, by March we were limiting our travel and social engagements and by April schools and municipal buildings were closed to the public and the world was getting familiar with working and learning remotely. The Town upgraded our internet service to fiber optic and installed transmitters so that those who needed Wifi



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access could use the town hall parking lot to work, study and access electronic communication. It was not an ideal situation but it did provide an option to those not served by an internet provided

In January the selectboard had decided to aggressively pursue potential solutions to get internet service to the areas of Windsor currently not served. Selectboard member Mike Rice led the effort and by the end of the fiscal year there was hope that fiber optic service could be delivered within 2 years.

Our Recreation Department was able to develop an effective programming schedule within the COVID-19 protocols that provided a base of activities to compliment the school learning schedule and offer activity options for children as their parents adjusted to living, working and learning with COVID-19.

Through the generosity of several Windsor organizations the Town was able to purchase picnic tables to expand opportunities for outdoor seating and dining as the weather got warmer. With restaurants unable to offer indoor seating to their patrons the expanded capacity came in handy. Simon Pearce, People's Bank, Windsor Improvement Corp. and Friends of Rec. all provided donations.



For the last quarter of FY2020 COVID-19 impacted all aspects of municipal service. We are extremely fortunate to have resources like Chief McAllister as our Emergency Management Director and Mt. Ascutney hospital which, through a collaborative effort with their staff helped coordinate communication and services throughout the community.

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ASSESSOR/LISTERS REPORT

My name is Rick Tillson and I am the assessor for the town as of January 2018. 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.

Respectfully submitted,
Rick Tillson, Windsor Assessor

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TREASURER'S REPORT 2019-2020

This past year has brought challenges for us all with the pandemic of COVID-19. The Treasurer's office has been closed to the public however the work still needs to be done. The people of the Town of Windsor have been very understanding and accommodating with mailing in payments as well as using the payment slot in the door. Your patience and understanding during these unusually hard times is greatly appreciated.

With the pandemic extending tax filing deadline until July 15th, the tax bills were delayed in being mailed to allow late filers the opportunity to file for their Homestead and Property Tax Adjustment with the State of Vermont. 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.

Respectfully Submitted,
Debra L Ouelette, Treasurer

TOWN TRUST FUNDS - STATEMENTS OF RECEIPTS - Fiscal Year Ending June 30, 2020

Albert M & Nettie Battison Trust

Fund Balance as of June 30, 2019	\$6,009.86
Disbursement	\$ 00.00
Interest Earned	\$ 5.70
Balance as of June 30, 2020	\$6,015.56

Cemetery Trust

Fund Balance as of June 30, 2019	\$5,235.69
Interest Earned	\$ 5.04
Balance as of June 30, 2020	\$5,240.73

Windsor Cemetery

Fund Balance as of June 30, 2019	\$371.68
Interest Earned	\$.30
Balance as of June 30, 2020	\$371.98

Thomas Sears Cemetery Trust

Fund Balance as of June 30, 2019	\$130.63
Interest Earned	\$.12
Balance as of June 30, 2020	\$130.75

Tax Payers Association

Fund Balance as of June 30, 2019	\$160.18
Interest Earned	\$ 0.19
Balance as of June 30, 2020	\$160.37

Paradise Park Fund

Fund Balance as of June 30, 2019	\$32,208.50
Credits (Deposits)	\$ 400.00
Disbursements	\$10,555.86
Interest Earned	\$ 16.60
Balance as of June 30, 2020	\$32,069.24

Fund Breakdown:

Money Market	\$10,411.96
CD—	\$21,657.28

Campbell Fund

Fund Balance as of June 30, 2019	\$6,909.61
Interest Earned	\$ 74.08
Disbursements (Loans) (SC)	\$ 00.00
Repayments	\$ 00.00
Balance as of June 30, 2020	\$6,983.69

Fund Breakdown:

Checking Account-Peoples Bank	\$ 665.72
CD—Peoples Bank	\$6,317.97

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2019/2020 DELINQUENT TAXES

PARCEL	NAME	TAX YEAR	TOTAL	PAID	PARCEL	NAME	TAX YEAR	TOTAL	PAID
190001-336	BALCH, ANTHONY	2019-2020	\$243.62	PAID	433000-354	LEPISKO, JANICE R	2019-2020	\$2,196.98	
640027-000	BECKER, ANGELA	2019-2020	\$437.02	PAID	630000-790	MACE, BRETT & ARCHIB	2019-2020	\$1,446.64	PAID
470000-777	BLANCHARD, TRACY	2019-2020	\$699.15	PAID	510001-188	MAYHEW TRUST	2019-2020	\$3,216.19	PAID
570007-000	BRITTON, GAIL	2018-2020	\$1,473.43		140000-084	MERRIAM, TODD	2019-2020	\$1,405.68	
441000-598	BROWNING, RALPH	2018-2019	\$666.10	PAID	490029-000	MERRILL, SCOTT	2018-2020	\$1,624.86	PAID
190000-475	BUGBEE, ALLEN	2014-2019	\$24,486.92		130002-000	MILLER, JOAN	2019-2020	\$2,113.67	PAID
190002-225	CARVALHO, F & M	2019-2020	\$2,350.10	PAID	060039-000	MOSES, CRYSTAL	2019-2020	\$1,497.21	
140000-023	CLOUGH, ALLISON	2019-2020	\$415.75		522000-194	OTERO, JESUS	2019-2020	\$738.42	PAID
140000-058	COLEMAN, SUSAN & LA	2014-2020	\$5,401.89		630000-517	OVITT, CORAL L	2016-2020	\$1,245.23	
010000-357	COLEY, FREDERICK	2019-2020	\$478.68		120000-053	PALMER, GWEN	2019-2020	\$211.25	
120000-061	COMSTOCK, TROY	2019-2020	\$181.40		020024-000	RIVER VALLEY PROP MGMT	2019-2020	\$46.93	PAID
120000-045	CONNOLLY, MARK	2019-2020	\$67.49	PAID	320010-000	RIZZO, SHIRLEY LIFE	2019-2020	\$2,066.83	PAID
140000-088	CORMIER, LEAH	2019-2020	\$38.07	PAID	010000-338	SCHILLINGER, DENVER	2019-2020	\$1,358.51	PAID
330000-499	CROSS, MICHAEL	2019-2020	\$2,586.22	PAID	740110-000	SCHMERTZ, LILLIAN	2019-2020	\$833.25	PAID
490041-000	DEPT OF THE TREASURERY	2019-2020	\$1,982.52		600004-000	SIMONEAU, AARON SR	2018-2020	\$5,321.84	
700055-000	DEPT OF THE TREASURERY	2018-2020	\$11,441.35	PAID	090002-628	SKUJA, SUZANNE &	2019-2020	\$3,267.09	
700033-000	DULING, JOHN M JR	2019-2020	\$2,410.42	PAID	430002-416	SMITH, JODY & LINDA	2019-2020	\$948.45	PAID
440001-285	ELLIOTT, SUSAN	2019-2020	\$10,707.30		320016-000	SMITH, KATHY LEE	2019-2020	\$1,231.21	PAID
490066-000	ELLIS, JERRY SR	2019-2020	\$277.07	PAID	671000-324	SOHIER, KATHARINE	2019-2020	\$2,713.50	PAID
490059-000	ELLIS, JERRY SR	2019-2020	\$151.86	PAID	080000-421	SONION, JASON	2019-2020	\$1,333.44	PAID
430002-218	EPWORTH, KEN & ELLE	2019-2020	\$6,913.86		090000-721	STATEWIDE CORP	2013-2020	\$735.92	
330000-466	ESTEY, STEVEN	2019-2020	\$1,916.98	PAID	150005-000	SWANSON, ARNI & MARG	2019-2020	\$5,798.11	
120000-038	FURMAN, DAVID & JAN	2018-2020	\$285.23	PAID	430002-484	TALL PINES HOLDING	2019-2020	\$3,737.55	PAID
090001-726	GONTHIER, AARON & ANG	2019-2020	\$391.25	PAID	433000-077	TALL PINES HOLDING	2019-2020	\$4,350.80	PAID
090003-181	HAMMOND, DEENA M	2019-2020	\$4,428.83	PAID	060045-000	TAYLOR, HOLLY	2019-2020	\$751.46	
090001-807	HATHAWAY, WINFRED	2019-2020	\$5,689.81		490037-000	THEETGE, DAVID & VICKI	2019-2020	\$1,533.81	
740070-740	HISTORIC WINDSOR	2019-2020	\$1,835.54		640015-000	TOWN OF WINDSOR	2013-2018	\$5,627.16	
472000-257	HOOD, LORRAINE	2019-2020	\$414.03	PAID	620004-000	TRASK, PAMELIA & ZI	2019-2020	\$5,397.49	PAID
560172-000	HULL, KELLY & SALLY	2019-2020	\$31.64	PAID	490068-070	VAZQUEZ, GUILLERMO	2019-2020	\$769.11	PAID
820000-202	HUSBAND, PATRICIA (DEZAN)	2019-2020	\$779.90	PAID	130039-000	VIVIAN, MICHAEL & JANE	2019-2020	\$400.00	PAID
630000-437	HUTT, STEVEN	2019-2020	\$1,853.97	PAID	010000-737	WARNER, JOSEPH	2019-2020	\$2,929.22	PAID
550001-001	JOHNSON, REBECCA	2019-2020	\$2,971.04		140000-102	WELLS, CAROL	2019-2020	\$178.46	PAID
470001-672	KEATING, MICHAEL J	2019-2020	\$17,509.58	PAID	130048-000	WILLETT, JOYCE	2018-2019	\$2,959.52	
490039-000	LA BRAKE ORA	2019-2020	\$488.67	PAID	474000-418	WILSON, VANESSA	2019-2020	\$38.87	
630000-505	LAPINE BEULAH	2018-2020	\$433.43		190000-475	WINDSOR, TOWN OF	2019-2020	\$6,182.27	
560020-000	LARSON, BRIGHAM & M	2019-2020	\$12.81	PAID	130046-000	WISHINSKI, MICHAEL	2019-2020	\$224.40	PAID
700011-000	LARSON, VIAL, LLC	2019-2020	\$1,195.75		434000-065	YOUNG, JANET	2018-2020	\$1,632.67	PAID
430000-104	LENINSKI, STEVEN	2019-2020	\$662.33	PAID	020138-000	ZITO, MICHAEL	2019-2020	\$440.63	PAID

DELINQUENT TAXES AS OF 06/30/2019

	PRINCIPAL	INTEREST	PENALTY	TOTAL
Tax Year 2013/14	\$1,097.08	\$689.68	\$87.76	\$1,874.52
Tax Year 2014/15	\$2,079.74	\$1,078.57	\$178.74	\$3,337.05
Tax Year 2015/16	\$6,305.04	\$2,711.83	\$504.40	\$9,521.27
Tax Year 2016/17	\$3,235.28	\$962.45	\$258.82	\$4,456.55
Tax Year 2017/18	\$7,061.16	\$1,522.69	\$564.92	\$9,148.77
Tax Year 2018/19	\$17,783.52	\$2,498.05	\$1,422.70	\$21,704.27
Tax Year 2019/20	\$128,956.70	\$3,499.91	\$10,316.60	142,773.21
TOTAL	\$166,518.52	\$12,963.18	\$13,333.94	\$192,815.64

DELINQUENT TAX RECONCILIATION - PRINCIPAL ONLY

Delinquent as of June 30, 2019	\$195,598.16	Taxes billed July 2019	\$7,421,994.33
Principal Collected	(\$153,024.29)	Collected	(\$7,290,511.53)
Abated	(\$ 5,012.05)	Abated	(\$ 2,526.10)
Balance	\$ 37,561.82	Balance	\$ 128,956.70

Total Delinquent Taxes as of June 30, 2020 ~ \$166,518.52
As of December 8, 2020 Delinquent Taxes ~ \$74,223.79

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TOWN CLERK'S REPORT

The past Fiscal Year that ended July 1, 2019 began like any other year. The Clerk's Office was busy with liquor and business licenses, on-going land records maintenance, and on-going voter registration records. We carried out Town Meeting in early March and two weeks later, regular life came to a screeching halt. Covid-19 had reached our state and since then, with few exceptions, the Town Offices have been closed to the general public.

In late April, the Governor allowed Clerk's Offices to open to land records searches but our other services have been transacted through the mail or curbside. I wish to thank Assistant Clerk, Riley White, for creating procedures that allow the office to provide services while maintaining required health protocols for the safety and wellbeing of the public and town staff. We both wish to thank the Windsor residents for their patience and understanding as we continue to experience life during a pandemic.

ATTENTION DOG OWNERS: ALL DOGS RESIDING IN WINDSOR MUST BE LICENSED WITH THE TOWN BY APRIL 1, 2021. 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 of up to \$500. The Town registration fee is \$9.00 for spayed or neutered and \$13.00 for those not spayed or neutered. There will not be any extensions as there were last year due to the pandemic. Notices will go out in early January and once the office receives payment, 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.

Respectfully submitted,
Amy McMullen

TOWN CLERK FEES FY 2019-2020

Month	Bus Lic	Fees	Restoration	Marriage	DMV Reg	Dog Lic	Total
July	\$70.00	\$2,636.00	\$402.00	\$140.00	\$12.00	\$116.00	\$3,376.00
August	\$115.00	\$2,095.10	\$637.00	\$290.00	\$9.00	\$64.00	\$3,210.10
September	\$0.00	\$1,985.00	\$596.00	\$370.00	\$12.00	\$70.00	\$3,033.00
October	\$15.00	\$3,716.10	\$1,132.00	\$210.00	\$18.00	\$0.00	\$5,091.10
November	\$0.00	\$1,809.00	\$584.00	\$0.00	\$9.00	\$0.00	\$2,402.00
December	\$0.00	\$2,920.00	\$956.00	\$70.00	\$15.00	\$0.00	\$3,961.00
January	\$0.00	\$1,626.00	\$380.00	\$70.00	\$12.00	\$49.00	\$2,137.00
February	\$830.00	\$1,571.00	\$452.00	\$60.00	\$9.00	\$184.00	\$3,106.00
March	\$510.00	\$1,396.00	\$400.00	\$230.00	\$3.00	\$755.00	\$3,294.00
April	\$0.00	\$1,025.00	\$260.00	\$0.00	\$0.00	\$1,136.00	\$2,421.00
May	\$0.00	\$1,122.00	\$300.00	\$140.00	\$0.00	\$173.00	\$1,735.00
June	\$715.00	\$1,954.00	\$564.00	\$140.00	\$0.00	\$233.00	\$3,606.00
TOTALS	\$2,255.00	\$23,855.20	\$6,663.00	\$1,720.00	\$99.00	\$2,780.00	\$37,372.20

Vital Record Statistics

Births in Windsor from July 1, 2019-June 30, 2020: None

Civil Marriages from July 1, 2019-June 30, 2020: 25 Total

Deaths in Windsor from July 1, 2019-June 30, 2020: 83 Total; 47 Windsor Residents, 27 Non-residents, 9 unlisted town of residence.

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FIRE DEPARTMENT REPORT

Chief Kevin McAllister

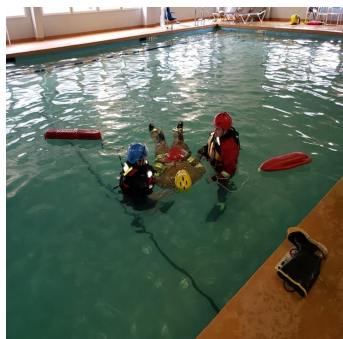
29 Union Street, Windsor, VT 05090

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

I will promise you to do my best NOT to use the word “unprecedented” in this year’s report!

While Windsor Fire Department personnel thrive on training, this past fiscal year we ALL learned more than we ever anticipated. We continued on our technical rescue training and built on last year’s Rope Rescue Technician training. This spring the whole department attended multi-day training on water rescue and swiftwater rescue. Then COVID hit and all “out of department” trainings were cancelled. Once we were able to resume this training, water levels were so low in the rivers we couldn’t finish. Hopefully we will get to complete this in cool fall water.

When COVID-19 hit in WFD had to adjust the way we do business and train. While we learned from H1N1 and other similar diseases, this was all encompassing. The information we received was continually evolving and from so many different entities, determining who were reliable sources, and what was science related information was a full time job. We had/have to treat every patient as if they are infected with COVID. This meant every ambulance call, every rescue, every car crash, and so on. Decontaminating ourselves and our apparatus was the new norm. I am very proud of my personnel and how they readily adapted to these new regulations and procedures. Even though we transported multiple known COVID-19 positive patients, not one of my employees has contracted the disease as of this writing. I am knocking on wood right now. Some of us in the department have been trained to test people for COVID and are traveling to COVID testing sites throughout the region.



While Public Outreach came close to a screeching halt mid-March we still accomplished ways to help our citizens this past fiscal year. While we did get some civilian CPR and Stop The Bleed courses out early last FY, we were cut short of offering more of them as well as our civilian active shooter response course. As regulations ease, we will restart these offerings. Windsor Fire continues to be very active in our Falls Prevention initiative throughout our Vermont coverage area. In conjunction with Mt Ascutney Hospital, we have gotten seniors in contact with entities that are able to assist them, whether it be financially, making suggestions on safer living options, finding a counselor, or having a new walkway installed.

Another public outreach opportunity we have committed to is an Opioid Prevention Initiative. This again is in conjunction with Mt Ascutney Hospital and other regional entities like Health Care & Rehab Services, Turning Point Recovery Center and Connecticut Valley Recovery Services to name a few. We are frequently first to render aid at the scene of an overdose. This initiative takes it to the next step as we now can offer immediate care and contacts for recovery if the patient or family are wanting it. This is totally voluntary on the patient or family’s part. Addiction is a terrible disease and we are hoping this will help those afflicted recover.

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As our fleet ages we are having more mechanical issues. Some of our fleet is approaching 30 years of service. We do our best to maintain them but New England roads and weather take a toll no matter what we do. Unfortunately we are seeing these large tow trucks much more often. I know these trucks are very expensive and cost you our taxpayers money. I will do my best to be frugal with your money, while keeping my employees safe. When the time comes I plan to replace two pieces of apparatus with one that can do almost the same job. Luckily, up until COVID the ambulances generated enough revenue to pay for themselves.

This next paragraph is a repeat from last year but is important enough to be repeated. By the time this Annual Report has been published the snow may have flown. For those of you that live in our area with fire hydrants please remember to dig them out. More importantly, make sure you or your contractor do not plow the hydrants in, nor bury them further. This is a ticketable offense and it directly compromises your safety. Should a hydrant be plowed in it can add many minutes to water getting on a fire. If it freezes like this it can even take longer. Thank you for taking this into consideration.

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.

INCIDENT DESCRIPTION

EMS BLS EMERGENT	354
EMS BLS NON-EMERGENT	509
EMS ALS EMERGENT LEVEL 1	416
EMS ALS EMERGENT LEVEL 2	19
EMS ALS NON-EMERGENT	8
Fire Alarms	38
Vehicle Fire	1
Structure Fire	20
Vegetation Fire (grass)	9
HazMat	13
Service Call	66
False Alarm	38
Mutual Aid to other towns	184
Motor Vehicle Accidents	49
Other	32

Kevin McAllister
Fire Chief
Town of Windsor

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WINDSOR POLICE DEPARTMENT ANNUAL REPORT

Chief William P. Sampson

The annual department report is generally written to highlight those items that will inform or interest the community, as they relate to the operation of each department under public safety. Some of the topics to be covered include personnel changes, special events, and professional services provided to our community. Since being sworn in as Windsor's Chief of Police in August of 2014, it has been my sincere pleasure to serve the Windsor and West Windsor communities along with our newest partner the Hartland Elementary School.

The members of the Windsor Police Department are committed to providing professional, quality police service to the Town of Windsor. We take the responsibility to maintain order, protect life and property and to improve the quality of life for all Windsor and West Windsor citizens, members of the community, and visitors. Our objective is to maintain a safe and secure environment for all by interacting with the community, emphasizing the control and prevention of crime and providing fair, impartial, efficient service to the public. By maintaining order, protecting all constitutional freedoms and enforcing the law impartially, we will serve the Town of Windsor and West Windsor tirelessly strive to accomplish our mission. It is the vision of the Windsor Police Department to provide within the Town of Windsor and West Windsor a lawful environment where all persons can perform their daily routine at any time free from the fear of any type of harassment, injury, or victimization from the criminal activities of any person or entity. We are committed to delivering quality police service by recognizing the importance of training, personal effort, teamwork, modern equipment, dedication to duty, and strong professional standards. Impartial decisions and policies are the foundation of our interactions. We are consistent in our treatment of all persons. Our actions are tempered with reason and equity. We are dedicated to maintaining the highest moral standards by embracing the principles of honesty, trust and courage. We recognize the value of our unique cultural diversity and treat the people with kindness, tolerance, and dignity. We protect the rights, liberties, and freedoms as guaranteed by the constitution of the United States. We honor the legacy of our predecessors and commit ourselves to preserving the rich history of our department's culture with our proud motto of "*A Tradition of Excellence*".

During these unprecedented and troubling times, the Windsor Police Department had to modify our operations as the COVID-19 pandemic has spread across the globe. Governor Phil Scott has declared a state of emergency therefore the Windsor Police must take precautions in an effort to help slow the spread of COVID-19, while still providing exceptional emergency services and public safety to our communities.

The Windsor Police Department remained a fully operational and fully staffed police department ready to respond to all emergency calls for service to include in-progress calls, violent crimes, and other emergency calls which are deemed to require an immediate police response. The Windsor Police had to suspend low priority calls for service, which did not require a police officer to respond in person. Windsor Police had to suspend fingerprinting services and VIN verifications however once the Governor's Order allowed for these services to return, we did so utilizing personal protective equipment (PPE). Community members are still encouraged to report incidents to the police department over the phone rather than in-person at the police department.

Our police officers followed the CDC's recommendation for law enforcement to include: Avoid close contact with people who are sick by maintaining a distance of at least 6 feet, if possible; Have a trained Emergency Medical Service/Emergency Medical Technician (EMS/EMT) assess and transport anyone they think might have COVID-19 to a healthcare facility; Windsor Police Officers practiced social distances and utilized personal protective equipment as necessary. The Windsor Police Department remains steadfast in our commitment to our community to provide the best services possible, while at the same time following the CDC's guidelines to help to reduce the spread of the COVID-19 virus in our area. We worked together as a community and with our healthcare partners, Emergency Management Team, and state and federal law enforcement partners to minimize exposure to everyone. We greatly appreciate everyone's patience, calm, and cooperation as we work together to get through these troubling and unprecedented times together as a community.

MUNICIPAL

The success of our School Resource Officer (SRO) program, which currently serves the Windsor State Street School, Albert Bridge School in West Windsor, and now the Hartland Elementary School. Through the efforts of our School Resource Officer Sgt Paul Favreau, our first year providing SRO and police services for the Hartland Elementary School has been very successful. We eagerly look forward to continued success with our partnerships with the Windsor Southeast Advisory Union, Hartland School Board, the students, faculty, and Town of Hartland community.

This year was the first year the Windsor Police Department held a joint Awards Ceremony with the Windsor Fire Department, which was a great success. The Windsor Police saw the advancement of Police Officer 1st Class Kevin Blanchard to Detective Sergeant and the WPD awarded the following medals: *Honorable Service Medal* – Sgt Paul Favreau (25) years and Police Officer 1st Class Jered Condon (5) Years; *Good Conduct Medal* - Police Officer 1st Class Jered Condon; *Honor Guard Medal* - Police Officer 1st Class Jered Condon and Detective Daniel Silver. SRO Sgt. Paul Favreau was Awarded the *Distinguished Service Medal* and named Windsor Police Department's "Officer of the Year" for 2019 for his outstanding work as our SRO, his leadership and his overall contributions to the Windsor Police and the communities we serve.

The Windsor Police Department continues our commitment to our community by sponsoring our 5th annual "Shop with a Cop", which was once again an extremely successful event. "Shop with a Cop" partners Windsor Police Officers with children in need who can purchase Christmas presents for themselves and their family members. Our "Coffee with a Cop" initiative has provided valuable interactions with our community members in a neutral location where police officers and residents can meet to discuss issues in town, over a cup of coffee. Unfortunately, due to COVID-19 many of these events had to be postponed however we are looking forward to having even greater events once the pandemic has been controlled.

Police activity during Fiscal year 2020, which ended June 30, 2020, the Windsor Police Department handled approximately 2,336 incidents for the Town of Windsor, West Windsor, and Hartland Elementary School combined. Calls for service have remained steady however as a result of proactive and community policing strategies, our communities continue to see a decrease in overall crime. According to City-Data.com, Windsor's crime index rate continues to remain far below the national average. Crimes such as assault, larceny, and burglary have been reduced while arrests for illicit drugs have increased due to proactive policing and quality narcotics investigations. Windsor continues to see a decrease in street level narcotics sales due to increased drug investigations and enforcement. With the decrease of narcotics sales, Windsor has also seen a decrease in violent crime associated with the drug trade. The overall reduction in crime and our community policing efforts continue to enhance the quality of life for our citizens and our community.

In reference to payroll, Windsor maintains an operating objective of providing police coverage 24/7, 365 days a year. Wages account for approximately 69% of the police budget. Associated benefits and payroll taxes account for another 15%. With almost 80% of the budget driven by payroll it becomes apparent that changes up or down of any significance will be related to personnel. The WPD is still currently operating under the union contract with the New England Police Benevolent Association (NEPBA), which ended 06/30/20. We are expecting to negotiate a new contract next fiscal year which will be beneficial to the Police Department and the Town.

I would like to take a moment to thank the members of the Windsor Police Department and their families for their tireless efforts to protect and serve the people of our communities during these troubling and unprecedented times. As your Police Chief, I would also like to thank our communities for your continued support of the Windsor Police Department, even when supporting your police was not the easiest thing to do. I would like once again to thank our Town Manager Tom Marsh, for his continued support and whose integrity and leadership continues to be an inspiration to us all. I would like to thank the Town Selectboards from Windsor and West Windsor respectively for all your support and confidence in the Windsor Police Department. Your support of the police department through these disconcerting times was overwhelming and led to an increase in both commitment and morale within the police department ranks. I would also like to thank Windsor Southeast Advisory Union School Superintendent David Baker, Hartland Elementary School Principal Christine Bourne, and the entire Hartland School Board for their confidence in the Windsor Police

MUNICIPAL

Department to provide the highest level of police services to the entire Hartland Elementary School community.

As Chief, my goal remains for the Windsor Police Department to be the standard of excellence in law enforcement. I continue to seek only the best and brightest individuals, who want to make a change in their lives and a difference in their communities by wearing, with the utmost pride, the uniform of the Windsor Police Department. The Windsor Police Department is a first-class police force that sets the standard for excellence through pride, professionalism and esprit de corps. The Windsor Police Department has become one of the finest police departments in the State of Vermont.

I continue to look forward to, and remain excited for, the future of this police department as I believe we will continue to provide "*A tradition of excellence*" to the people we protect and serve. The Windsor Police Department remains steadfast in our commitment to protect and serve our communities and will continue to serve as the protectors of the peace and guardians of the watch.

Respectfully submitted,

William P. Sampson
Chief of Police

Photos clockwise from upper left: 2019 Shop with a Cop - Walmart in West Lebanon; 2019 Awards Ceremony at the Ascutney Resort in West Windsor; Police Officer 1st Class Jered Condon receives Honorable Service Medal from Chief Sampson; Sgt Favreau receives Officer of the Year Award from Chief Sampson; Sgt Kevin Blanchard received Certificate of Advancement from Chief Sampson; Town Manager Tom Marsh was this year's Awards Ceremony Guest Speaker; Windsor Police Honor Guard present the Colors at Award Ceremony



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HIGHWAY DEPARTMENT

Staffing

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.



FY 2020 saw continued upgrades to the Highway Dept. fleet. Without reliable equipment critical tasks cannot be accomplished. We were able to purchase a new dump/plow truck as well as a new sidewalk plow. This has really helped our reliability in servicing the community during snowstorms.



Over the last several years various responsibilities have fallen to the Highway Department, including mowing of municipal property and more timely snow removal from the downtown. In FY2020 the department became more involved with the duties related to the Mt. Ascutney Cemetery. Through a combination of Highway staff, contractors as well as occasional help from Rec. Dept. staff, tasks including mowing, leaf removal and burial preparation were incorporated into their duties.

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.

COVID-19 was a factor during the second half of the fiscal year. Fortunately, the Highway Dept. staff was not directly impacted but the various protocols that were required did add a layer of complexity to every task.

As always the Highway Crew of Robbie, Earnest, Stephen 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

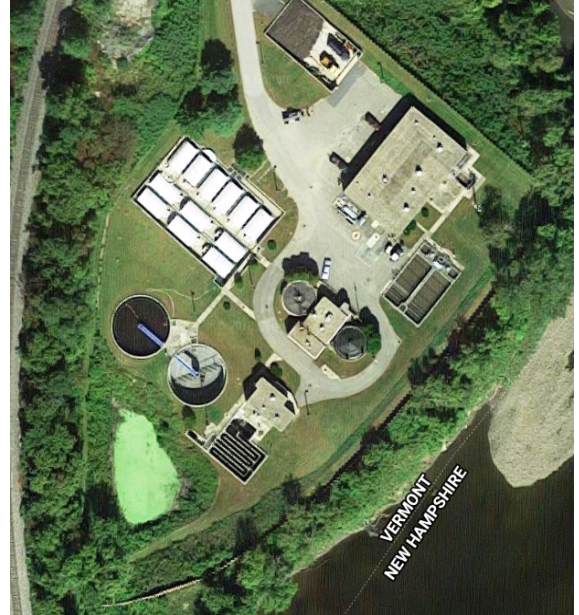
The Windsor Water and Wastewater Departments provide essential services to the Windsor community. Each month between 5 and 6 million gallons of water is pumped from our well, located off of State Street, with between 6 and 9 million gallons of wastewater being treated at our main plant, located on Pasco 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 2020 was a quiet year. Service interruptions resulting from line breaks and blockages were at a minimum. Ongoing meter replacements as needed.

Completed projects are as follows:

1. Maintain West Windsor collection systems and pump stations.
2. Agency of National Resources PFAS Testing and monitoring is ongoing on wastewater discharge for Perfluoralkyl and Polyfluoroalkyl Substance.
3. Northend Water Tank had a total rehab from inside and outside. The contractors installed a fall protection ladder system.

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 the 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 Assistants: Bill Gokey & Tate Hurd

Recreation Commission: Harry Ladue, Chairman, Leslie White, Secretary, Michael Quinn, Bob Hingston, & Barbara Rhoad

Undoubtedly the most challenging aspect of fiscal year '20 was the management and program development under COVID-19. During this time the Recreation Department continued to balance the effective management of core programs with long track records of popularity with innovative approaches to delivering programming and services. The two most significant upgrades to the Windsor Recreation program over the last year are the successful implementation of MyRec and the addition of the cardio room.

Our new website thewindsorrec.com gives the public the ability to register online, pay with cash, check or credit card. The "MyRec" software also acts as an online database which has helped us go paperless. With the new software it's easier to contact people for cancelations, show what events/activities we have, and hold the public and town accountable.

Last year the Rec. Center upgraded its weight room floor giving it a bright new look. This year we were able to build a room on our stage (20' by 25') to house all our cardio equipment. This made room in our weight room, giving us the ability to add a few pieces of equipment we had donated to use by Kimball Union Academy. We feel we have made our workout areas safer, while keeping a wonderful environment to be a part of.

With the school closing earlier than normal, the Windsor Recreation Center opened summer camp and the swim area two weeks early and closed two weeks late. In doing so, the State of Vermont gave us \$25,000.00 towards our program to help restart after COVID-19. Between the restart grant and four extra weeks of summer camp, the Rec. finished the year above revenue.

Looking forward, we are finding innovative ways to engage residents with new programs and activities. The Rec staff continue 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 or give us a call at 802-6746783.

MUNICIPAL

OFFICE OF ZONING AND DEVELOPMENT

In fiscal year 2019-2020, 33 permits were granted for work in the community. This included numerous additions and 2 new houses as well as several outbuildings.

The Town Plan revisions were completed at the end of 2019 and have been adopted by the Selectboard. This is a process that must be renewed every 5 years. Now that the Plan has been adopted, the Planning Commission is working to develop several revisions to the Zoning Regulations that will be ready by Spring of 2021. These revisions primarily focus on the downtown area.

We have seen some new faces on many of the town boards pertaining to Zoning and Planning. There is still a vacancy on the Development Review Board. Positions on all of the boards do not require a lot of time, but can be interesting and rewarding for volunteers willing to get involved.

Development Review Board:

Bill Ballantyne, Chair
Malcolm Blue
Paul Doiron
Larry Jones
Vacancy

Planning Commission:

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

Design Review Commission:

Bill Ballantyne, Chair
Gail Barton
Marianne Blake
Paul Doiron
Judy Hayward
Kathryn Grover

Respectfully,
Robert D. Haight, Zoning Administrator

WINDSOR COUNTY UPDATE

To the Towns of Windsor County:

Attached please find the Final Budget for the 2021 - 2022 fiscal year which begins on July 1, 2021.* ()

With the advent of the pandemic in March of 2020, the County cut back its operations and took a very conservative approach to spending. Therefore, expenses during March, April, May and June, 2020, the last four months of the 2019 - 2020 fiscal year, were for the most part under budget, and the County's costs went down.

Because of these savings were able to lower the tax burden on Windsor County's 24 towns for the upcoming fiscal year. The amount of money that will be billed to the town for property taxes will decrease 3% from \$455,361 to \$441,319.

Additionally, we were able to increase our Operating Reserve and Capital Reserve accounts. The additional Capital Reserve funds will be used for Covid related improvements to the Court House in Woodstock and for two upcoming projects at the County Building in Woodstock - a new membrane roof for the cell block and the replacement of a very old boiler.

The Final Budget Hearing will be held remotely via Microsoft Teams at 4:30 PM on Wednesday, January 13, 2021. Please email countyclerk@windsorcountyyt.com for instructions to join the meeting. Thank you.

*Available upon request from the Town Clerk's Office

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 former Goodyear site and the Windsor Resource Center.

All of our lives were upended in March because of COVID-19. At SRDC, we have remained open throughout the pandemic, but our focus shifted for many months to all matters related to business challenges that companies were facing. We co-wrote a regular Disaster Financing Worksheet with VtSBDC that attempted to explain the various federal and state programs that emerged and, most importantly, worked directly with over 150 businesses in the region on how to hold on. SRDC received an EDA grant to capitalize a COVID revolving loan fund (in addition to our regular Springfield Area RLF) and has been involved in various ReStart VT projects.

We continue to work with all of the businesses in Artisans Park. SRDC owns two of the buildings in the Park and works closely with all of the companies located there on a variety of needs. SRDC currently has roughly \$1.5 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.

We continue to participate in the East Central Vermont Economic Development District. The primary concern of employers in Windsor, and the region, continues to be the challenge in finding qualified, and willing, employees for their companies. Jill Lord is a member of the River Valley Workforce Investment Board and we are involved in a number of employment and training initiatives, including the Working Communities Challenge project in the region.

We are grateful for the strong partnership we have with WIC Chair Donna Sweaney, as well as with Town Manager Tom Marsh and the Selectboard. We also appreciate our partnership with Tom Kennedy and the Southern Windsor County Regional Planning 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 website 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, which include the Town of Windsor, the Springfield Regional Development Corporation (SRDC) and the Southern Windsor County Regional Planning Commission (SWCRPC). 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 FY2020, WIC's efforts remained centered on achieving community-focused, long-term development goals while addressing a mix of high priority needs. WIC now owns and operates the former Goodyear property as well as the Windsor Resource Center, in partnership with SRDC. Working with SRDC and SWCRPC, we were able to complete a long-desired \$350K environmental cleanup of the slab area on the site, to facilitate a solar array that provides energy to businesses in Artisan's Park.

WIC also owns and leases the "Riverfront House" on Jarvis Street, as an example of creating a flood-resilient property. That house is now occupied and is an important part of that neighborhood in the community.

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. Our current committees include: downtown, financial, housing, marketing and P.R. Committees. WIC welcomes community members to become involved in these committees. Interested people can contact me. Many thanks to the community for its ongoing support of these efforts.

Donna Sweaney
President

CULTURE & HERITAGE

AMERICAN PRECISION MUSEUM

Dear neighbors:

Thank you for your support during a challenging year! While we saw only about 30% of the visitors we would normally see, there were positive aspects to 2020.

Since visitors couldn't physically come here, the museum focused instead on telling the story of precision manufacturing and its roots in New England through digital media.

- The film "Igniting Innovation: The Manufacturing Revolution in Precision Valley," which features Windsor and the museum, was selected to several film festivals and won 'Best Documentary.'
- The International Manufacturing Technology Show (IMTS) featured the museum in several communications to its network of millions. A video tour was its second-most-viewed tour!
- Modern Machine Shop and Precision Machining featured the museum in their national media outlets.
- CNC Software Mastercam created a new model waterwheel for the museum and documented the process with their network.

A new display telling the origin story of the Robbins and Lawrence Armory is being constructed for the season opening on May 1st. Additionally, our display "The Science and Technology of Measurement," is being updated to reflect the Vermont Curators' Group statewide exhibit "2020 Vision: Reflecting on a World Changing Year."

We will officially open for the season on May 1st and we will be open daily from 10 to 5 through October. General admission is \$10/adult and \$20/family. We also offer a free visitors' pass to libraries across Vermont and New Hampshire that library patrons can borrow just like a book. We occasionally have free admission days as well including Smithsonian Museum Day (September 18, 2021) and Windsor STEAM2 (August 28).

Our Windsor members, donors and volunteers are especially important to us, and we thank you for your support. It continues to be a pleasure to work with the Town of Windsor, its residents, and businesses to encourage more people to come and enjoy all of Windsor's many assets.

Respectfully Submitted,
Alice Cable (Associate Executive Director) and Steve Dalessio (Executive Director)

HISTORIC WINDSOR, INC/THE PRESERVATION EDUCATION INSTITUTE

The highlight of FY 20 was the Cemetery Workshop in Old South Church Cemetery. Over two weekends in the Fall 2019, a combined total of more than 80 participants gathered to learn proper techniques for cemetery care. Condition assessments on more than 600 stones (about half of them in the cemetery) were prepared. The Town applied for a CLG Grant through the Vermont Division for Historic Preservation, and Historic Windsor administered it to support this conservation and education program. We received extensive support from the National Park Service Monument Research and Preservation Program, Saint-Gaudens National Historical Park, Americorps, and the University of Vermont Historic Preservation Program. Other highlights for the year included participating in the Autumn Moon Festival also in the Fall 2019. The Pandemic declaration in March 2020 has meant that our staff has worked remotely but is still able to provide services. We launched an online educational program called Preservation Pros and Owners that is free to anyone. We have continued to care for the 70 State Street property.

Respectfully submitted,
Judy L. Hayward Executive Director
The Preservation Education Institute, Historic Windsor, Inc.

CULTURE & HERITAGE

PARADISE PARK COMMISSION

The Paradise Park Commission continued its usual work of maintaining and repairing trails and benches and birdhouses during this time period. We saw increased use of the park as the pandemic kept people closer to home. It is clear our community treasures the natural resources in the park.

We have worked closely with the Town and with other agencies as we have tried to better understand the resources of the park and to prepare for the future.

Country Foresters AJ Follansbee and Hannah Dallas met with the Paradise Park Commission in July 2019 to assist us in updating the Park Management Plan. During our walkthrough of the forest, they emphasized the changing forest composition, the maturing and replacement of pine stands, tree diseases, and the impacts of climate change. Then Covid-19 soon put their work on a temporary hiatus.

The Southern Windsor County Regional Planning Commission has continued their assistance to the Town of Windsor in addressing major soil erosion issues in the park. Thanks to a grant (Vermont Agency of Natural Resources Ecosystem Restoration Program), bids were put out for design work to lessen the storm water impacts coming through County Roads culverts. Six firms submitted proposals in the spring of 2020, Fitzgerald Environmental Association was awarded the project, and they have begun work.

Commission member Jim Bennett accompanied Vermont Department of Environmental Conservation botanists Charlie Hohn and Tina Heath while they conducted a wetlands survey of the park. VT DEC is conducting a series of wetland bio-assessments throughout the state, using a qualitative and quantitative methodology called "Vermont Rapid Assessment Method." Observations included a walk-through of the wetland area, soil sampling, detailed sampling of flora within two 10x10 meter plots and quick assessment sampling of other associated wetland flora. VT DEC uses this data for databasing and does not provide final reports. The wetlands were assessed to be moderately disturbed by human activity with two primary threats identified as: 1.) A drying trend in the northern part of the McClain lot caused by alluvial deposition from Hubbard Brook flooding events and 2.) The incursion of invasive plants in all areas, primarily Purple Loosestrife and Common Reed. The visit helped the PPC classify the different wetland zones within the park, and we will continue to monitor the overall health of the wetland area.

We have also begun detailed studies of Lake Runnemede to assess the overall health of the lake. The Paradise Park Committee conducts periodic water testing for the VT DEC Lay Monitoring Program (LMP) (which was largely suspended this summer due to COVID-19 restrictions), as well as monitoring for cyanobacteria and invasive species. Overall trends from the LMP data show a steady increase of nutrients since testing began during the 1980's. Since the lake is primarily spring-fed, we conducted phosphorus testing this spring in five separate locations to try to isolate potential man-made sources of run-off into the lake. This testing was not only inconclusive, but showed phosphorus levels 50 percent lower than historic spring phosphorus levels conducted periodically by VT DEC. This was almost certainly caused by the warm winter of 2019-20 in which the northwest corner of the lake did not properly freeze over. Freeze-over typically reduces light levels in northern lakes and ponds causing a mass die-off of plant life. When plants die off, their nutrients return to the water column, but that die-off was probably incomplete this year.

During the spring of 2020, several park users reported unusual phenomena in and around the northwest corner of the lake, including early blooms of filamentous green algae, a small fish kill, possible chemical pollution and the disturbance of water lily beds. Vermont DEC and Fish and Wildlife officials determined these events were naturally occurring phenomena: The fish kill was caused by a natural bacterial infection affecting only the bluegill probably spread by close contact during the spawning season, the "oil slick" was determined to be natural hydrocarbon formations from the wetland during decomposition, the water lily disturbance was a result of browsing by herbivores and the early algae bloom was unusual, but subsequent water testing did not show any sign of increased nutrients in the water. We believe that all these events were related to the lack of total freeze-over of the lake.

CULTURE & HERITAGE

These citizen reports greatly contributed to our understanding of the bigger picture of what occurred in the lake this past winter. We greatly appreciate folks reporting observations like these and encourage people to continue to contact us with any questions and concerns they might have.

We asked Windsor citizens to take a survey about Paradise Park during town meeting and voting day. We were grateful to have 100 surveys completed. Here are some highlights:

30 use the park a few times a week, 33 a few times a month and 30 a few times a year.

Most frequent uses: hiking (75), nature watching (66), dog walking (43), birding (27), fishing (15). Other uses included photography, art, camping, running.

Most frequently cited changes people have observed: Heavier use, improved trails and general upkeep, better signage, new bridge, increased beaver activity, invasive plants.

Most frequently cited suggestions: Improve swampy sections of trails, improve handicap accessibility, offer more organized events, and "Keep doing what you are doing."

Most frequent answers to best part of having Paradise Park in Windsor: Having these natural resources close by, in the town; Beauty, peace, serenity, stress relief; Positive impact for town image; Hiking, exercise opportunity

Many expressed interests in joining the commission, donating funds and/or volunteering for projects, but didn't give contact info. Please contact the town offices to let us know how you would like to help and how to reach you.

Respectfully submitted,
Marv Klassen-Landis, Chair

WINDSOR HISTORICAL SOCIETY

Dear Select Board and Citizens of Windsor:

Thank you for recognizing the importance of our organization by allocating \$3,000 to the Windsor Vermont Historical Association (WVHA) for the fiscal year 2021. As you know, we are a non-profit organization dedicated to the preservation and interpretation of the history and heritage of Windsor, Vermont. WVHA collects, preserves, and interprets genealogical, biographical, and historical matter pertaining to the town of Windsor. We strive to promote awareness of and interest in the development and evolution of the town and those individuals, associations and organizations composing it by making our resources accessible to researchers, genealogists, and the general public.

Many of the fundraising events that we rely on had to be canceled this past year. While we acknowledge the hardship that 2020 has caused for so many, we have the good fortune of being part of a resilient and supportive community. It is with the spirit of the Windsor community in mind that we humbly ask for \$3,000 to be allocated to WVHA for the fiscal year 2022.

Respectfully,
WVHA Board

CULTURE & HERITAGE

WINDSOR PUBLIC LIBRARY

The Windsor Public Library strives to be the heart of the Windsor community. We encourage all community members to pursue knowledge, enrichment, and enjoyment by providing shared reading materials, digital resources, programs and events. While 2020 has been a year like no other, throughout the pandemic the Windsor Public Library has done our best to keep us all safe and informed, while also meeting the reading, educational, technological and entertainment needs of Windsor residents.

Since the Governor's Stay Home Stay Safe order was enacted in March, the hours we are either open to the public or open solely for curbside services are more limited due to the virus, as is the number of people in the library building at any one time. Sadly this has meant relying much less on volunteers in the library due to safety concerns. But throughout the pandemic (with a brief pause in some services due to the Stay at Home Order), the library has been providing: curbside (or if needed even home) delivery of physical resources, online access to audiobooks and ebooks, readers' advisory, reference services, printing/faxing/scanning, 24/7 Wi-Fi access, and a robust schedule of virtual (or nice weather outdoor) programming for both children and adults. From early August through mid-November, the library opened its doors to the public by appointment. When COVID-19 numbers in Windsor County exceeded 800/million, we returned to solely providing curbside services for the health and safety of us all.

During 2020, the Windsor Public Library put on 104 in-person and virtual programs attended by nearly 900 people. These programs included two gardening talks by Master Gardener Gordon Clark, an exploration of the Windsor Grasslands Wildlife Management Area, the Science of Bubbles, a mushroom walk in Paradise Park, a Spooky Backyard reading by local author Joe Citro, a program on Abenaki language and culture cosponsored with Black Lives Matter Windsor VT, how to make pumpkin spice playdough and more. Thirty-four in-person story times and craft projects were held for 438 children. Seventy-five children's programs and read alouds were recorded and shared online, receiving a total of 536 views (and counting.)

2020 has been a year of trying to reach outside of the library building to connect with our community: through Zoom, backyard and outdoor programming, and via expanded use of ebooks and audiobooks.

In 2020, **4,479** visits were made to the Library for both in-person visits and curbside delivery. We answered **659** reference questions and we had over **1350** visitors use our public internet computers and/or wifi service. People borrowed over **9200** books, DVD's, audiobooks, museum passes and other materials. Library patrons also downloaded over **2600** audiobooks and ebooks to their own devices from *Listen Up! Vermont*, a service provided by the member libraries of the Green Mountain Library Consortium. Book deliveries were made to Stoughton/Evarts House, until this stopped due to COVID-19.

Windsor Public Library had a staffing transition in 2020. Christine Porter left in February after serving 5 years as library director. Barbara Ball (who was the director from 2012-2014) resumed this role. Other very appreciated library staff include Youth Librarian Sarah Tufts, Library Assistant Melissa Ayres, and Custodian Cindy Todd. The Library staff is supported by a team of 30 wonderful volunteers, who have put in nearly 700 hours of their time performing tasks such as cleaning the shelves, maintaining the grounds and garden, mowing the lawn, donating supplies and other services, and serving as the face of the Library at our circulation desk before (and after!) COVID-19. The Library operates under the direction of a volunteer Board of Trustees. Serving as Trustees in 2020 were Jacquelin Carty (president), Eleanor Clark, Janet Farley, Kate Gibbel, Kathy Marsh (treasurer), Donna Palatucci (vice-president), Mike Welker (secretary), and Vi Welker. The Library also receives generous support from the Friends of Windsor Library, who sponsor fundraisers and events throughout the year. Special thanks to the Friends' officers who served in 2020 – Ruth Doiron, (president), Kelsey O'Connor, (vice-president), Pamm Trask (secretary), and Gerry Grimo (treasurer).

CULTURE & HERITAGE

Your Library relies on the appropriation from the Town of Windsor in order to function and flourish. We so appreciate our town and love being a part of your lives. Current hours due to COVID-19: Mondays 9am-5pm, Wednesdays 11am-7pm, Fridays 9am-4pm, and Saturdays 9am-1pm. You can also access numerous electronic resources from home by visiting our website at www.windsorlibrary.org or follow us on social media: Facebook, Instagram (windsorlibraryvt) and twitter (@windsorlibrary1.) Thank you so much for your support.

Barbara Ball, Director, Windsor Public Library

Actual 2020

Revenue

Contributed Support:	\$26,229.50
Investment Income:	\$-30,874.90
Miscellaneous Income:	\$1,557.97
Town Appropriation:	\$96,687.80
Total Revenue:	\$93,600.37

Expenses

General & Administrative Expenses:	\$7,263.03
Payroll Expenses:	\$80,705.33
Programs and Books:	\$23,049.01
Total Expenses:	\$111,017.37

ORGANIZATIONS SERVING WINDSOR

CONNECTICUT RIVER JOINT COMMISSIONS

Suite 225, 10 Water St., Lebanon, NH 03766

Website at <http://www.crjc.org>

CRJC continues its mission to preserve the visual and ecological integrity and working landscape of the Connecticut River Valley. With five local subcommittees and over 100 volunteers, CRJC is guiding the watershed's growth by reviewing and commenting on hydro-electric dam relicensing, regulatory proposals, shoreland protection, and initiatives on clean water.

CRJC continues to bring policy makers from both states and the public together to keep them abreast of the issues facing the Connecticut River Watershed. This year CRJC engaged with the "Rails-to-Trails Conservancy" who envisions a connected trail network of roads and highways throughout northern New England. There are 60 miles along the Connecticut River in both New Hampshire and Vermont that the Conservancy believes might be identified as part of a trails network.

CRJC completed a Strategic Plan 2020-2025 which builds on over 30 years of experience in engaging communities in the Connecticut River Valley of Vermont and New Hampshire in a "shared commitment to safeguard a good place and a good life." (Connecticut River Corridor Management Plan, 1997)

The CRJC is a quasi-governmental organization composed of Governor-appointed and designated Commissioners from Vermont and New Hampshire, and the parent organization to five Local River Subcommittees. They may represent different interests, but are united in a shared regard of the Connecticut River, the surrounding landscape, and the ecosystem as a whole. Together, they identify and pursue collaborative efforts that safeguard the Valley.

We anticipate the Connecticut River Valley will see substantial growth related to migration from metropolitan areas to our east and south driven by climate change and sea level rise, as well as the current pandemic. The need for facilitated cooperation and coordination between the two states on development within the watershed will only increase. The actions proposed in this plan leverage the group's strongest assets: the passion and commitment of the volunteer members and Commissioners, and its statutorily-enabled purpose and connection to state government.

In the short term, these strategic leverage points will build internal capacity to help sustain the organization. Over time and amidst those global challenges, the CRJC intends to continue serving communities of the Valley by helping to guide the growth and development in a way that conserves landscape integrity and stewards the use of its natural resources. The CRJC is well-situated to play a convening and advocating role, and understands that this work is most effective in partnership with existing organizations and initiatives. The CRJC values connection, advocacy, and mutual support, and is therefore dedicated to elevating collective efforts and collaborating with like-minded partners.

A copy of the full plan can be viewed or downloaded here:

http://www.crjc.org/wp-content/uploads/2020/09/CRJC_StrategicPlan_FINAL.pdf

CRJC gratefully acknowledges the assistance of the New Hampshire Charitable Foundation to complete the strategic plan and the facilitation of Emily Davis of Brattleboro, Vermont.

The current Executive Committee of the Joint Commissions are; Lionel Chute, President (NH); Christopher Campany, Vice President (VT); Jennifer Griffin, Treasurer (NH); Jason Rasmussen, Secretary (VT); Ken Hastings, (NH); Marie Caduto (VT); and Steven Lembke, Immediate Past President (VT). The Commission currently has several openings available for residents of both New Hampshire and Vermont. For more information on responsibilities and the appointment process e-mail contact@crjc.org

For more information on CRJC see <http://www.crjc.org>.

ORGANIZATIONS SERVING WINDSOR

CRJC Mount Ascutney Subcommittee Annual Report - 2020

The Mount Ascutney Subcommittee of the Connecticut River Joint Commissions (CRJC) meets every two months and consists of up to two volunteers nominated by participating municipalities, with allowance for alternates. Since March 2020, the Subcommittee has met via video conference call and continues to do while state emergency orders are active due to the COVID-19 pandemic. Current members of Vermont are Cordelia Merritt and Judy Howland from Hartland, Thomas Hernon and Margaret Perry from Rockingham, William Manner and Kelly Stettner from Springfield, Howard Beach from Weathersfield, and Michael Metivier from Windsor. Current members of New Hampshire are Janice Lambert and John Streeter from Charlestown, Matt Maki from Claremont, Colleen O'Neill and Bill Gallagher from Cornish, and Elise Angelillo and David Taylor from Plainfield. Those with only one representative have an opening for a second volunteer.

The Subcommittee provides a local voice to help steward the resources on or affecting a portion of the Connecticut River, particularly on topics related to the maintenance of good water quality and wildlife habitat. Meetings and events are open to the public. The Subcommittee is one of five that make up the Connecticut River Joint Commissions since 1989. Specific responsibilities include providing feedback to NH Department of Environmental Services, VT Agency of Natural Resources and municipalities on matters pertaining to the river; reviewing and commenting on proposed permits and plans; and maintaining a corridor management plan.

The Subcommittee stayed up to date and commented on a number of issues including Vermont basin management plans, changes to the NH wetlands permitting process, and CRJC strategic plan. The Subcommittee reviewed and commented on a series of permits or activities including the Cornish covered bridge; Ashley ferry boat landing and proposed construction & debris facility in Claremont; and electric corridor maintenance. In March, the LRS hosted a presentation by Skip Lisle on his work installing beaver deceivers to reduce human-beaver conflict.

Representatives are following progress on a state installed beaver deceiver in Weathersfield and the presence of aquatic invasive species, especially flowering rush. The Subcommittee is evolving their annual septic smart event to include videos to be showcased in 2021.

If you or someone in your community is interested in learning about or contributing to river management for the watershed, including serving as a liaison to the Headwaters Subcommittee, please contact our staff support Olivia Uyizye at ouyizye@uvlsrpc.org or visit our website at www.crjc.org to learn more.

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 Retired Senior Volunteer Program (GMRSPV), sponsored by SVCOA continued its work this year in recruiting and placing older Vermonters into volunteer opportunities where they used their skills and experience to address community needs.

All GMRSPV Volunteers enjoy the benefits of supplemental insurance, direct support from the volunteer coordinator, newsletters, volunteer recognition events, information and social gatherings, supplies and equipment. In addition, Bone Builder classes are provided weights for the group and instructor training and certification. Nonprofit organizations benefit from GMRSPV recruitment and orientation of volunteers. DMV and Criminal Record Checks are done on all volunteers expected to work one on one with a child or senior which is a significant savings for organizations where volunteers are placed. We are seeking additional grants to support a new training program for older adults in our communities to educate them on financial

ORGANIZATIONS SERVING WINDSOR

exploitation.

Volunteer activities in Windsor include:

10 GMRSVP volunteers lived in Windsor and the community was served by 7 volunteers

3 Certified BB leaders were at the Windsor rec center 3 days per week for 12 people per class.

1 Certified BB leader at Windsor Village for 6 people.

1 BB leader at the Stoughton House for a group of 6 people.

1 Classroom support volunteer at State Street School who is now making masks, hats and blankets for students and staff.

1 Knitter makes blankets for Mt. Ascutney Hospital and the Springfield Santa Claus Club

Your Town's funds are essential for us to continue to support and develop programs for seniors who wish to volunteer. Our staff and administrative costs are covered by federal funds from AmeriCorps Seniors. Your partnership within the Windsor community can truly make a difference for Windsor County with local volunteers helping their neighbors.

During the current and unprecedented times, GMRSVP has not seen any increases in funding through any of the stimulus packages provided by the federal or state entities. Our program did not meet the criteria or apply for any of the other funding opportunities. 48% of our volunteers continue to serve during COVID-19 and we are pivoting our programming to continue to serve the community, focusing on addressing social isolation, wellness, and food insecurity. We look forward to all volunteers returning to service once deemed safe to.

For more information, contact Corey Mitchell (802)674-4547. Thank-you for your continued support.

GMRSVP is Supported in part by AmeriCorps Seniors Southwestern Vermont Council on Aging

GREEN UP VERMONT

www.greenupvermont.org

Green Up Vermont celebrated its 50th Anniversary of Green Up Day on May 30, 2020. Although 99% of all events were cancelled due to Covid-19, Green Up Day was successfully executed with social distancing by 14,000+ volunteers, cleaning up over 241 tons of litter, and 9,000 tires statewide. It is imperative for all of us to keep building awareness and stewardship for a clean Vermont environment. Green Up Vermont is a private nonprofit organization that relies on your town's support to execute the tradition of cleaning up our roads and waterways, while promoting civic pride and engagement.

Support from municipalities is essential to our program. Funds help pay for administration, supplies (including 65,000 Green Up trash bags), promotional outreach, and educational resources including activity books, poster and writing contests, and a \$1,000 scholarship.

Early awareness initiatives for Green Up Day tripled the number of submissions to our annual poster art and writing contests and produced 184 applicants for our first scholarship. We were able to offer "Greener" bags made with 70% post-consumer waste; add a Green Scuba team to clean in Lake Champlain; and had over 100 editorial stories in the news as well as a national mention in the *Washington Post*.

Donations can be made to Green Up Vermont on Line 23 of the Vermont State Income Tax Form or anytime online at www.greenupvermont.org.

Visit our website and follow us on Facebook (@greenupvermont) and Instagram (greenupvermont).

Green Up Day, May 1, 2021

Thank you

ORGANIZATIONS SERVING WINDSOR

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 alternatives and emergency services programs.

During FY20, HCRS provided 11,476 hours of services to 171 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 (802) 886-4500.

HISTORIC HOMES OF RUNNEMEDE (HHR)

40 Maxwell Perkins Lane, Windsor, VT 05089

Dear Fellow Windsor Residents,

Historic Homes of Runnemedede (HHR) is a non-profit campus serving our seniors with Level III Residential Care in the Stoughton and Evarts Houses, and managing senior independent living apartments in the Cox House. Our mission is to provide a homelike atmosphere filled with encouragement and supportive care that allows our senior citizens to live out their lives with dignity and independence.

We are asking the Town to help fund our Meals on Wheels program which sends out over 22,000 hot, freshly made meals to housebound seniors each year. Over sixty percent of our food budget goes to helping our elderly neighbors and friends through meal delivery and congregate meals at the Stoughton House. In normal circumstances (COVID restrictions) the congregate meals are open to the public and occur 7 days a week at 12:30. At this time we pack the congregate meals to ensure they have a hot meal daily.

Almost half of all health conditions older Americans suffer are a result of poor nutrition, which diminishes quality of life and increases healthcare costs. The Windsor Meals on Wheels program, produced by the Stoughton House kitchen and coordinated by Volunteers in Action, delivers a commonsense solution to the problems caused by hunger.

HHR has been dedicated to Meals on Wheels for over thirty years, as part of Harriet Judy's founding vision for the Stoughton House. Please vote **YES** to our item on the 2021 ballot, to appropriate the sum of \$12,500.00 to the not for profit senior care facility known as Historic Homes of Runnemedede formerly known as the Stoughton House to support the continuation of Meals on Wheels program. This will allow us to continue to serve the community with this essential program.

Respectfully submitted,

Barbara Spear, APRN, RN, Administrator Historic Homes of Runnemedede

ORGANIZATIONS SERVING WINDSOR

PUBLIC HEALTH COUNCIL OF THE UPPER VALLEY

Thank you to the residents of Windsor for supporting the Public Health Council of the Upper Valley (PHC) in 2020.

The PHC is the largest and broadest coalition of advocates on public health issues in the greater Upper Valley region. Our mission is to improve the health of Upper Valley residents through shared public health initiatives. We have become a trusted and solution-oriented convener that makes a positive difference in the lives of everyone in our region. The PHC is a force multiplier for the organizations, professionals, and citizens, who together make our communities healthier places to live, work, and play.

In 2020, PHC staff and partners worked together to increase collaboration, promote greater health equity, and address priority public health issues for the region. The greatest of these priorities was the COVID-19 pandemic and its impact on our region. Our work this year has included:

- Provided staff support to Upper Valley emergency response efforts and committees within Upper Valley Strong. Led a project to connect with, support, and gather information from over 50 towns to inform Upper Valley Strong efforts.
- Hosted five flu clinics in rural communities, providing over 1,350 free vaccines, with support from Dartmouth Hitchcock, Geisel School of Medicine and many local partners.
- Collaborated with Upper Valley Hunger Council, local school districts and Hartford Community Coalition to ensure availability of summer meals for children in the region.
- Continued health equity work by co-hosting several training events and organizing an Upper Valley Anti-Racism Council.
- Hosted regular meetings for PHC partners, Aging in Community Groups, and with Regional Planning colleagues to share information about pandemic resources and provide opportunities for sharing and problem solving.
- Hosted Lead-Safe Practices trainings for local contractors and started planning several childhood lead poisoning prevention education efforts.

PHC greatly appreciates the support we receive from Windsor and will continue to work hard to meet your needs in 2021. 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), White River Junction 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.

Our mission and vision have guided us through the COVID crisis. All of our programs except group wellness activities have remained operational subject to reasonable precautions. When recommendations were made that older adults limit their contact with others, we immediately began to recruit volunteers and have been amazed at the outpouring of support. We rapidly built a new cohort of volunteers helping people with groceries, food distributions and other needs. We have been closely collaborating with local community and Mutual Aid groups to help assure needs are being met in local communities.

Most of our services are available to all older adults regardless of income, though we target our resources to those with the greatest social and economic needs. Supporting caregivers is an important part of our work. We help them assess needs and options, connect with resources and local programs and provide short-term relief (respite) for those who are caring for loved ones.

ORGANIZATIONS SERVING WINDSOR

The population of older adults is increasing, as are many costs associated with providing services. Unfortunately, our state and federal funding has not kept up. We continually seek funding from new sources to enable us to do more for people. Clients are given the opportunity to make a voluntary contribution to help support the services they receive. Financial support from the towns we serve is critical.

We work to develop programs to meet evolving interests and needs. This past year our Friendly Visitor and Vet to Vet volunteer visitor programs grew significantly. We offered the HomeMeds program that screens older adults for medication problems such as drug interactions or harmful side effects and our popular aquatics program for arthritis. We train volunteer instructors in Tai Chi for falls prevention and counselors in our PEARLS home-based program for people with mild depression. We provide financial support for training of volunteers interested in teaching classes in their community or starting new evidence-based wellness programs. Wellness programs are available to anyone 60 and over in Windsor or in our region.

This is a summary of services provided to Windsor residents in the last year (07-01-19 through 06-30-20).

- **Information and Assistance:** 214 Calls and Office Visits. Our HelpLine (1-802-885-2669 or 866-673-8376 toll-free) offers information, referrals and assistance to seniors, their families and caregivers to problem-solve, plan, locate resources and obtain assistance with benefits and completing applications. Callers were assisted with applying for benefits, health insurance problems, housing needs, fuel assistance and many other services. Extensive resources are also on our web site at www.seniorsolutionsVT.org.
- **Medicare Assistance:** 29 Calls and Office Visits. Windsor residents received assistance with Medicare issues through our State Health Insurance Assistance Program (SHIP). Our SHIP program provides Medicare education and counseling, “boot camps” for new Medicare enrollees and assistance in enrolling in Part D or choosing a drug plan.
- **In-Home Social Services:** We provided 50 elder residents with in-home case management or other home-based assistance for 505.25 hours to enable them to remain living safely in their homes. Often minimal services can prevent nursing home placement. A case manager works with an elder in their home to create and monitor a plan of care, centered on the elder’s personal values and preferences. Many people would not be able to remain in their homes but for the services of Senior Solutions. Senior Solutions also investigates reports of self-neglect and provides assistance to those facing challenges using a community collaboration approach.
- **Nutrition services and programs:** 67 Windsor seniors received 6,840 home-delivered meals through Volunteers in Action and Stoughton House. We also supported community meals available to Windsor residents at Stoughton House, Mt. Ascutney Hospital, Exit Ate and other meal sites in our region. Senior Solutions administers federal and state funds that are provided to local agencies to help operate senior meals programs, and provides food safety and quality monitoring and oversight. Unfortunately, these funds do not cover the full cost of providing meals, so local agencies must seek additional funding. Senior Solutions does not use Town funds to support the senior meals program or benefit from any funds given by the Town to support local Meals on Wheels. Senior Solutions provides the services of a registered dietician to older adults and meal sites. Assistance is also provided with applications for the 3SquaresVT (food stamp) program.
- **Caregiver Respite:** Through grants we provide respite assistance for caregivers of those diagnosed with dementia or other chronic diseases. 3 Windsor residents received respite grants.
- **Transportation:** Senior Solutions provides financial support and collaborates with local and regional transit providers to support transportation services for seniors that may include a van, a taxi, or a volunteer driver. Special arrangements can be made for non-Medicaid seniors who require medical transportation.
- **Volunteer Visitors:** Senior Solutions recruits, screens, trains and supports volunteers of all ages who visit with isolated older adults and veterans and assist with shopping and chores. 2 Windsor residents received services from a volunteer.
- **Special Assistance:** Senior Solutions provides flexible funds that can help people with one-time needs when no other program is available. 15 Windsor residents received special assistance.

ORGANIZATIONS SERVING WINDSOR

- **Other Services:** Senior Solutions supports a variety of other services including health, wellness and fall prevention programs, legal assistance (through Vermont Legal Aid), assistance for adults with disabilities, and home-based mental health services.

Our agency is enormously grateful for the support of the people of Windsor.

Submitted by Carol Stamatakis, Executive Director.

ADVISORY COUNCIL

The Senior Solutions Advisory Council, established pursuant to the Older Americans Act, advises the agency on matters relating to older adults in our region, which includes most of Windsor and Windham counties and a few surrounding communities. As the designated Area Agency on Aging, Senior Solutions (Council on Aging for Southeastern Vermont, Inc.) has served older adults since 1973.

To assist us in fulfilling our mission of promoting the well-being and dignity of older adults, Advisory Council members provide feedback on such issues as healthcare, transportation and housing needs; help identify resources and suggest ideas for improvement in services; assist with community meetings, focus groups, and other agency activities; and suggest ways that the agency can best serve older adults and caregivers.

The Advisory Council is comprised of individuals representing towns, community organizations and interests concerned with older adults. We welcome representatives from all towns in our service region.

Meetings are usually held monthly on the **last Wednesday of each month from 1:00 to 3:00 PM**. Due to current COVID restrictions, all meetings are currently held via ZOOM. In the past the Council met at the Bellows Falls Senior Center, and will likely resume in-person meetings in the future. Typically, the Executive Director and a representative of the Board of Directors attend the meetings. Other staff and interested members of the community also attend.

Meetings feature educational speakers, updates on legislative issues and agency services. Members are encouraged to share information so that staff and other members can learn more about issues impacting older adults in our communities, promising practices and unmet needs.

Advisory Council members can advocate for older adults by learning more about the issues that impact their quality of life, reporting back to their community and reviewing and commenting on policies, programs and actions that affect them.

To learn more about our Advisory Council, call our office at 802-885-2655 or email Info@SeniorSolutionsVT.org.

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, VT Health Connect Navigation, Thrift Stores, and a Community Solar program.

In the community of Windsor we have provided the following services during FY2020:

ORGANIZATIONS SERVING WINDSOR

- **Weatherization:** 17 housing units (36 people) were weatherized at a cost of \$248,884
- **Emergency Heating System Replacement:** 3 homes (6 people) received heating system repairs or replacements at a cost of \$9,278
- **Tax Preparation:** 56 households (59 people) received tax credits & refunds totaling \$54,967 and services valued at \$11,863
- **Family Services:** 54 households (109 people) received 252 services valued at \$2,430 (including crisis resolution, financial counseling, nutrition education, forms assistance, referral to and assistance with accessing needed services)
- **Fuel/Utility Assistance:** 28 households (67 people) received 93 assists valued at \$35,657
- **Housing Assistance:** 11 households (18 people) received 45 assists valued at \$18,858
- **Thrift Store Vouchers:** 6 households (15 people) received goods and services valued at \$492
- **Solar Energy Program:** 2 households (5 people) received solar energy credits on their electric Bills to reduce their energy burden, totaling \$646

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.

Stephen Geller, 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 COUNTY REGIONAL PLANNING COMMISSION

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

During FY20, the dues from member towns contributed about 3% of the SWCRPC's annual budget of \$1,047,372. The town dues assessment of \$4,441 was determined on a \$1.25 per person based upon 2010 Census data. The remaining revenues were derived from federal, state and other funding sources.

The SWCRPC 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 FY20, the SWCRPC has provided a significant number of services to the Town of Windsor including:

- Technical assistance with roadway drainage issues;
- Conducted traffic speed studies;
- Technical and financial assistance through the regional brownfield program for various sites, including Goodyear and Windsor Railyards;
- Supported local emergency management planning efforts;
- Guidance with zoning updates;
- Assistance with the update to the Local Emergency Management Plan;
- Supported the local hazard mitigation planning effort;
- Provided information and technical assistance on Federal and State programs related to Covid-19 issues.

We would like to thank Tom Marsh, Windsor's representative who has served on the SWCRPC Board and Committees this past year.

ORGANIZATIONS SERVING WINDSOR

Thank you for your continued support of local and regional planning. For more information about the SWCRPC, call us at (802) 674-9201, visit our website at www.swcrpc.org, or look us up on Facebook.

Thomas Kennedy, AICP, Executive Director

SOUTHERN WINDSOR/WINDHAM COUNTIES SOLID WASTE MANAGEMENT DISTRICT

www.vtsolidwastedistrict.org

All food scraps were banned from the landfill as of July 1, 2020. To help residents divert their food scraps from the trash, the District has offered backyard composting workshops for several years but had to cancel them in spring 2020 because of the COVID-19 pandemic. Instead, Ham Gillett made a video about the subject, which can be seen at <http://okemovalley.tv/virtual-composting-workshop>.

Four hundred and thirty-two people brought household hazardous waste (HHW) to the District's two collections in FY20, including eighteen Windsor residents. We are planning to construct a permanent HHW facility in Springfield in 2021 which will be open for six months of the year, eight to ten hours a week. Before that facility is operational, we will probably hold at least one HHW event in 2021 – date and time to be determined.

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 an HHW event).

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. Put them in the buckets at the entrance to the Town Offices. Windsor residents recycle **a lot** of batteries.

Respectfully submitted,

Mary T. O'Brien
Recycling Coordinator

Thomas Kennedy
District Manager

Ham Gillett
Outreach Coordinator

THE MOOVER ROCKINGHAM

Thank you again for Windsor's \$1750 donation last year. As a private non-profit 501c3 transportation company since 2003, The MOOver Rockingham 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 Rockingham's mission is to provide a safe, reliable and efficient transportation system that supports economic opportunity and quality of life for 30 Windham and southern Windsor County towns. We operate bus routes and senior and disabled transportation services via our fleet of 23 buses and a network of volunteer drivers. We receive state and federal grants, contributions from towns and resorts, fares, and contributions from our human service partners.

The MOOver Rockingham's total operating expenses last year were \$2,625,578. We provided 137,859 bus, van, taxi, and volunteer rides. Our buses and vans traveled 571,129 miles over 28,299 hours.

In Windsor we operate van and volunteer services for the elderly and disabled which last year provided 414 rides at a cost of \$12,212.

ORGANIZATIONS SERVING WINDSOR

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 again this year. We hope that all towns in our service will support the region's public transit services, regardless of the level of services received. These levels can change overnight, and we will be there to serve them with the region's continued support.

We are always seeking input to improve our services. Please contact me to let us know how The MOOVer Rockingham may improve service in your community.

Thank you!

Christine Howe
General Manager

VISITING NURSE & HOSPICE OF VT AND NH

Home Health, Hospice and Skilled Pediatric Services in Windsor, VT

Visiting Nurse and Hospice for Vermont and New Hampshire (VNH) is one of the oldest and largest non-profit providers of in-home healthcare services in the region. VNH is committed to providing the highest quality care throughout all stages of life, from maternal child care to end of life hospice care, and everything in between. Providing individuals and families with the care they need within the comfort of their own home allows them to maintain comfort and dignity throughout their time of care.

VNH services reduce costs associated with town programs for emergency response and elder care. With quality care provided at home, there is less need for costly hospital and emergency room trips. And with VNH support, residents can age in place rather than relocating to a state or local nursing home.

Between July 1, 2019 and June 30, 2020 VNH made 4652 homecare visits to 171 Windsor residents. This included approximately \$112347 in unreimbursed care to Windsor residents.

- **Home Health Care:** 1787 home visits to 119 residents with short-term medical or physical needs.
- **Long-Term Care:** 1355 home visits to 33 residents with chronic medical problems who need extended care in the home to avoid admission to a nursing home.
- **Hospice Services:** 1478 home visits to 15 residents who were in the final stages of their lives.
- **Skilled Pediatric Care:** 32 home visits to 4 residents for well-baby, preventative and palliative medical care.

Additionally, residents made visits to VNH wellness clinics at local senior and community centers throughout the year, receiving low- and no-cost services including blood pressure screenings, foot care, cholesterol testing, and flu shots. Unfortunately, due to the COVID-19 pandemic we were forced to suspend these services in March. Since then, we have been rethinking our community wellness programs to find a way to continue to offer them following the pandemic.

Windsor's annual appropriation to VNH helps to ensure that all have access to quality care when and where it is needed most. On behalf of the people we serve, we thank you for your continued support.

Sincerely,
Hilary Davis, Director External Relations and Service Excellence (888-300-8853)

ORGANIZATIONS SERVING WINDSOR

VOLUNTEERS IN ACTION

Volunteers in Action would like to request three thousand dollars Windsor for 2021. We thank Windsor for their continued support of our program and are grateful for the appropriations the town provides to our organization yearly. We promise to be good stewards of your trusts as we provide services to the residents of Windsor who are elderly or living with disabilities.

Volunteers in Action continues to be a community effort, bringing together caring volunteers with neighbors in need of a helping hand. We seek to maintain or increase the independence of elderly neighbors or those who have disabilities. During the Covid-19 pandemic we have not offered transportation in order to keep our volunteers and neighbors safe, though, we continue to coordinate the Meals on Wheel Program, which provides 112 meals weekly to the elderly residents of Windsor utilizing local volunteers. We plan to resume our regular volunteer offerings (i.e., offering transportation and other services to those who need it) as soon as it is deemed safe to do so.

We are grateful for your support of our network of volunteers and neighbors who give and receive in service to your community. Your trust and respect are appreciated.

Sincerely,
Anna Caputo
Program Coordinator

VSNIIP

The VT Spay Neuter Incentive Program (VSNIIP), under VT Economic Services, helps income challenged care-providers of cats & dogs neutered for \$27.00. The balance is paid ONLY by a \$4.00 fee added to the licensing of dogs, and put into a designated account.

VSNIIP is now at "0" funding due to dogs not being registered at least by six months of age. Required by law, a rabies vaccination enables your dog to be licensed. While town offices may not be open to the public, dogs *can* be licensed. Call, provide the rabies certificate, include a check for that amount, and a SASE. **Rabies IS in Vermont and IS deadly.** Tractor Supply Stores are now holding monthly rabies clinics again! Call for their schedule.

Licensing a dog: **1)** identifies your dog if lost, **2)** provides proof that your dog is protected from rabies in the event your dog is bitten by a rabid animal {but would still need immediate medical attention}, **3)** bites another animal/person, which could result in the quarantine of your dog or possibly euthanasia to test for rabies if your current vaccination isn't proven, **4)** helps support VSNIIP to address the over-population of cats and dogs in VT, and **5)** **§3590. List of dogs and wolf-hybrids not licensed states, in part** ... "the municipal clerk shall notify the owners or keepers of all dogs and wolf-hybrids named on the list that have not already been licensed or inoculated, and after May 30 shall furnish to the legislative body a list of dogs and wolf-hybrids not licensed or inoculated as required by law. Owners shall also be notified that unlicensed or uninoculated dogs or wolf-hybrids may be destroyed." (No one wants this, so vaccinate & register – for the protection of your animals and people!

For an application for VSNIIP, send a SASE to: VSNIIP, PO Box 104, Bridgewater, VT 05034. Indicate if this is for a cat/dog or both. 802-672-5302

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ORGANIZATIONS SERVING WINDSOR

VT Volunteer Services for Animals Humane Society has held a “DRIVE UP & POKE! RABIES CLINIC” for several years now. This type of clinic allows us to maintain a safe distance from people while vaccinating dogs and cats. All people stay in cars, masks are required. Pre-registration is encouraged. If you would like the paperwork we’ve developed to share with whomever usually does rabies clinics in your area, we’d be happy to share.

Thanks!

Sue Skaskiw, VVSA Director/ VSNIP Administrator: 802-672-5302.

TRACTOR SUPPLY STORES: RABIES CLINICS FOR CATS & DOGS. CALL AHEAD TO BE SURE INFO IS CURRENT!

VERMONT

Bennington: 300 Depot St. 05201 - 802-440-9937 TIME: 5:00-7:30 2.25.21 / 3.25.21 / 4.22.21

Middlebury: 476 Foote St 05753 - 802-382-9292 TIME: 9:30-11:00 2.27.21 / 3.27.21

Montpelier: 352 River St 05602 - 802-223-2246 TIME: 4:00-5:30 2.28.21 / 3.28.21

Morrisville: 88 Center Rd 05661 - 802-888-2010 TIME: 1:00-2:30 2.28.21 / 3.28.21

Newport: 124 Commerce Way 05855 - 802-334-2944 TIME: 9:30-11:00 2.28.21 / 3.28.21

No. Clarendon: 1177 US RTE 7 So. 05759 - 747-4759 TIME: 1:00 – 3:00 2.25.21 / 3.25.21 / 4.22.21

St. Albans: 2636 Highgate Rd 05478 - 802-524-0705 TIME: 4:00-5:30 2.27.21 / 3.27.21

Shelburne: 3708 Shelburne Rd 05482 - 802-985-4092 TIME: 1:00-2:30 2.27.21 / 3.27.21

NEW HAMPSHIRE

Claremont: 419 Main St 03743 - 603-543-3303 TIME: 10:00-11:30 3.14.21

Hinsdale: 670 Brattleboro Rd 03451 - 603-336-5274 TIME: 4:00-5:30 3.14.21

Lebanon: 360 Miracle Mile 03766 - 603-448-4411 TIME: 4:00-5:30 2.21.21 / 3.20.21 / 4.17.21

Littleton: 685 Meadow St 03561 - 603-444-2093 TIME: 11:00-1:00 2.20.21 / 3.20.21 / 4.17.21

Walpole: 8 Red Barn Lane 03608 - 603-445-2615 TIME: 1:00-2:30 3.14.21

MASSACHUSETTS & NEW YORK

No. Adams, MA: 826 Curran Mem. Hwy - 413-664-6950 TIME: 9:30-11:00 2.21.21 / 3.21.21 / 4.18.21

Plattsburg, NY: 29 Della Dr 12901 - 518-562-2913 TIME: 12:30-2:00 3.7.21

WINDHAM & WINDSOR HOUSING TRUST

Windham & Windsor Housing Trust (WWHT) is a non-profit organization founded in 1987, serving the residents of Windham and southern Windsor County. We provide housing for residents of low and moderate incomes, preserve and revitalize neighborhoods, help residents acquire their own homes, and generally improve the social, economic, and cultural health of communities of Windham and southern Windsor County.

WWHT’s mission is *to strengthen the communities of Southeast Vermont through the development and stewardship of permanently affordable housing and through ongoing support and advocacy for its residents.*

The organization applies mission to practice through three branches: Homeownership, Housing Development, and Property Management. In 2020, the **Homeownership’s** Home Repair Program assisted 43 homeowners by providing low cost loans to make critical repairs. The one-to-one counseling assisted 54 clients by navigating them through the purchase process to closing on their new home. The Shared Equity program has 135 homes currently and provides grants to income-eligible homebuyers to subsidize the purchase of single-family homes which lowers the cost to the homebuyer. Beyond these standard programs, the Homeownership department has acted quickly to administer the State’s COVID Relief Funded Rehousing Recovery Program. This program granted funding for the rehab of 60 privately owned apartments which were formerly offline to bring them back on the market before the close of the year to provide safe and affordable housing. The newly rentable apartments are spread across the whole of Windham and Windsor Counties.

ORGANIZATIONS SERVING WINDSOR

Housing Development: In order to meet the diverse housing needs of a community, WWHT develops affordable rental housing opportunities. This takes the form of both rehabilitation of existing housing and the construction of new apartments. 2020 brought progress towards the planned development in downtown Bellows Falls. This project, the Bellows Falls Garage, will introduce 27 new apartments to Downtown Bellows Falls, and contribute to the revitalization of this historic Vermont village. In 2021, WWHT is planning the rehabilitation of 26 apartments in Brattleboro and Windsor, comprising some of the oldest buildings in our portfolio. Breathing new life into these apartments will allow us to serve our residents into the coming decades. Alongside these projects, with the help of COVID Relief Funds, the Housing Trust has purchased the former Dalem's Chalet in West Brattleboro. In partnership with Groundworks Collaborative, the Chalet will provide permanent supportive housing to people in our community experiencing chronic homelessness.

Property Management: WWHT owns 867 residential properties and 16 commercial properties with rental apartments housing over 1500 tenants. We manage the rental properties in and near Brattleboro and contract with Stewart Property Management Services for the properties in northern Windham and Windsor Counties. WWHT takes pride in the appearance of our multi-family housing and is committed to providing the staff and financial resources necessary to ensure long-term health and safety for our residents as well as preservation of property values. This includes helping tenants access rent relief funding through the State. This year, over \$107,000 of rental relief was accessed. Although WWHT is a non-profit, we pay local property taxes on our rental properties and our shared-equity homeowners pay property taxes to the Towns and Villages.

For more information, please visit us on the web at www.homemattershere.org

WINDSOR CONNECTION RESOURCE CENTER

On behalf of the Windsor Connection Resource Center, I am respectfully asking that the Center be placed on the town ballot seeking \$5,000 support from the town. This is the same amount that was approved by voters last year.

The Windsor Connection Resource Center has completed another year of service to the citizens and community of Windsor. We appreciate the opportunity to give support to the people of Windsor. We did not close the center during the Covid pandemic. We remained open to serve the community while following the screening, cleaning and space in- betweening regulations so that we could be a link to essential services.

I have listed the services provided through the Resource Center below for your review. The funding will be used to support the salary of the service coordinators who work at the center Monday through Friday connecting citizens with services. Their salaries are required to be raised through grant funding and donations each year. I do this through a series of grant requests. We are grateful for town support.

CATEGORY	FY 2020
Center Contacts	
Phone Calls	1598
Walk-ins	488
Provider Contacts	
Providers On-site	576
Number of Clients	2149
New Clients	350
Repeat Clients	1799
Center Service Log	
Application for Economic Services	48
Computer/Email Use	68
PATCH Meeting	55
Professional Social Contact	51

ORGANIZATIONS SERVING WINDSOR

Transportation	11
Use of Center Phone/FAX/Copier	184
Volunteer/Donation	79
Tourist/Welcome Center	213
Giving Room	260
Other	79
Provider Service Log	
Alcohol/Drug	197
Fuel/Electric/Shelter/Crisis Fuel	46
Disabilities	7
Domestic Violence/Assault	52
Education - Adult	21
Dept. of Children/Family	469
Economic Services (ReachUp, health care, food stamps)	52
Housing	34
Mental Health	288
Tax Assistance	135
Homelessness	89
Community Health Outreach	21
Promise community	192
Acupuncture	197
(TOTAL CLIENTS)	2149
Town of Residence	FY 2020
Vermont	
Windsor	1762
Brownsville/West Windsor	101
Hartland	161
Reading	44
Weathersfield (Ascutney, Bow, Downers, Perkinsville)	74
Other	530
New Hampshire	
Cornish	1
Plainfield	9
Other	7
(TOTAL CLIENTS)	2149
Age	
Birth (0-6 years)	148
Child (7-12 years)	155
Teen (13-17 years)	34
Adults (18-64)	1520
Senior (65 and up)	292
(TOTAL CLIENTS)	2149

Thank you for considering this request. It is a privilege to work together to serve our community.

Respectfully,
Jill Lord, RN, MS Director of Community Health

ORGANIZATIONS SERVING WINDSOR

WINDSOR COUNTY MENTORS

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

For nearly 50 years, Windsor County Mentors has been creating and supporting mentoring relationships between caring adults and youth to help them thrive. By doing so, we create opportunities for the youth of Windsor County to realize their potential as healthy, responsible decision-makers. 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.

WCM offers both school- and community-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.

In FY 2020, WCM served and supported 42 school- and community-based mentorships, with children from 16 towns (including 3 community-based and 4 school-based matches in Windsor). Collectively, these mentors volunteered over 1900 hours. Our mentees were distributed among 16 Windsor County public schools.

Our surveys demonstrate the positive effects of mentoring:

- Mentors (96%) would recommend mentoring to a family member, friend, or colleague.
- Mentee parents (100%) said their child is hopeful about his/her future.
- Mentees (82%) reported having a mentor has made a difference in his/her life.

WCM employs three 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

WINDSOR ON AIR (WOA)

WOA-TV is a non-profit community media and technology center located in Windsor VT. We broadcast on Comcast channel 1081 24/7, and offer live streaming of our channel on our website www.woa-tv.org. We also host a very active Facebook page.

The mission of WOA-TV is to encourage free speech by providing easy access to electronic media to all citizens of the WOA service area on a nondiscriminatory basis. WOA-TV operates a public access channel that provides local programming for area residents, and provides equipment and air time to any WOA-TV user, for any noncommercial purpose, free of charge.

The past year 2020, brought many changes to WOA-TV. We purchased a new server that gave us the capability to broadcast our social media feed directly to our Comcast channel 1081 and website simultaneously. We also have our channel live streaming to our website so you can watch the channel whether or not you have Comcast. We also can broadcast live remote programming to our channel. Viewership has increased substantially on our social media and website platforms. WOA on-line videos have been averaging between 6600-8000 views per year over the last two years.

ORGANIZATIONS SERVING WINDSOR

We were able to provide the Windsor community with updates on the COVID-19 pandemic and how it is affecting our immediate area. This year also brought increased views to our select and school board videos as they were recorded on Zoom and community members could join in from their homes. We were not able to be out and about with the public this year, but let's hope 2021 presents that opportunity.

Our production staff produces many local programs, including the school and select board meetings, as well as other important town events. The remainder of the programs originate from other access centers in Vermont, neighboring states, or from other parts of the country. We give priority to locally produced shows. We also maintain a town bulletin board keeping the community aware of all the events going in town as well as the surrounding areas. We are the town information source made by the community and for the community and the place where Windsor comes together.

Submitted by Paula Wehde, Executive Director

WISE

Mission Statement:

WISE leads the Upper Valley to end gender-based violence through survivor-centered advocacy, prevention, education and mobilization for social change.

Since 1971, WISE has been the only organization dedicated to providing free 24-hour crisis advocacy and support for people and communities impacted by domestic violence, sexual violence and stalking within 21 communities of the Upper Valley, including Hartland. WISE offers a confidential and free 24-hour crisis line, peer support groups and workshops, emergency shelter, safety planning and accompaniment to hospitals, police stations, court houses and other social service agencies. In FY20, WISE provided advocacy and other critical support services to 1,253 people. 72.8% were victims of domestic violence, 22.8% were victims of sexual violence, and 4.5% were victims of stalking. Among the advocacy responses sought from WISE, safety planning, legal advocacy, and crisis counseling were the most common. WISE advocates are available every hour, every day at 866-348-WISE, or chat online at wiseuv.org.

TOWN BUDGET TO ACTUAL REPORTS

FY 2019 – 2020

AND

PROPOSED TOWN BUDGET

FY 2020 – 2021

TOWN OF WINDSOR -REVENUES					
BUDGET TO ACTUAL - YEAR ENDING JUNE 30, 2020					
PROPOSED BUDGET - YEAR ENDING JUNE 30, 2022					
REVENUE		Budget FY - 2020	Actual FY-2020	Budget FY - 2021	Budget FY - 2022
100-20 GEN. PROPERTY TAXES					
100-2000-01.00	Real Taxes	\$ 3,515,280.00	\$ (6,654,895.33)	\$ 3,670,722.00	\$ 3,822,952.00
100-2000-01.01	Real Taxes-Capital Expens	\$ 50,000.00	\$ (50,000.00)	\$ 50,000.00	\$ 65,000.00
100-2000-01.02	Real Taxes-Reserve Fund	\$ 75,000.00	\$ (75,000.00)	\$ 75,000.00	\$ 75,000.00
100-2000-02.00	Real Taxes-Voted Separate	\$ 160,414.00	\$ (160,413.62)	\$ 186,653.51	\$ 181,153.51
100-2000-04.00	PILOT & Current Use Taxes	\$ 175,000.00	\$ (218,581.50)	\$ 210,000.00	\$ 220,000.00
100-2000-04.01	PILOT - Stoughton House	\$ 8,000.00	\$ (6,000.00)	\$ 8,050.00	\$ 6,000.00
100-2000-04.02	Town Share Railroad Tax	\$ 2,350.00	\$ (2,417.05)	\$ 2,400.00	\$ 2,400.00
100-2000-04.03	PILOT-Dept. Interior	\$ -	\$ (3,159.00)	\$ 3,150.00	\$ 3,150.00
100-2000-04.04	PILOT-HCRS	\$ 2,100.00	\$ (559.40)	\$ 2,140.00	\$ 2,183.00
100-2000-05.00	Tax Abatement	\$ (5,000.00)	\$ 8,443.92	\$ (2,500.00)	\$ (5,000.00)
100-2000-06.00	Penalties & Int. on Taxes	\$ 30,000.00	\$ (35,411.04)	\$ 30,000.00	\$ 30,000.00
TOTAL GEN. PROPERTY TAXES		\$ 4,013,144.00	\$ (7,197,993.02)	\$ 4,235,615.51	\$ 4,402,838.51
100-21 ADMINISTRATION					
100-2100 TOWN CLERK					
100-2100-01.00	Business	\$ 2,300.00	\$ (1,745.00)	\$ 2,400.00	\$ 1,750.00
100-2100-02.00	Dog Licenses	\$ 3,600.00	\$ (1,803.00)	\$ 3,250.00	\$ 2,730.00
100-2100-03.00	Town Clerk Fees	\$ 30,000.00	\$ (27,708.20)	\$ 29,000.00	\$ 28,000.00
100-2100-04.00	Restoration Fees	\$ 2,500.00	\$ (6,651.45)	\$ 2,500.00	\$ 5,000.00
100-2100-05.00	School Share Elections	\$ 1,000.00	\$ (1,000.00)	\$ 900.00	\$ 500.00
100-2100-07.00	Vehicle Registration	\$ 200.00	\$ (75.00)	\$ 120.00	\$ 120.00
100-2100-08.00	Marriage License Fees	\$ -	\$ (1,280.00)	\$ 1,200.00	\$ 1,200.00
100-2100-09.00	Grnt Muni Record Digitiztn	\$ -	\$ -	\$ -	\$ -
TOTAL TOWN CLERK		\$ 39,600.00	\$ (40,262.65)	\$ 39,370.00	\$ 39,300.00
100-2120 TOWN TREASURER					
100-2120-01.00	School Share Tax Bills	\$ 1,300.00	\$ (1,380.58)	\$ 1,350.00	\$ 1,350.00
100-2120-02.00	Tax Sale Fees	\$ -	\$ (1,675.17)	\$ -	\$ -
100-2120-03.00	Tax Sale Escrow Rev&Int.	\$ -	\$ (4,004.08)	\$ -	\$ -
100-2120-03.01	Tax Sale Rev&Int-Bugbee	\$ -	\$ (10,000.24)	\$ -	\$ -
TOTAL TOWN TREASURER		\$ 1,300.00	\$ (17,060.07)	\$ 1,350.00	\$ 1,350.00
100-2130 LISTERS					
100-2130-01.00	Listers Copy Fees	\$ 30.00	\$ -	\$ 25.00	\$ -
100-2130-02.00	State Funding-Reappraisal	\$ 13,000.00	\$ (12,144.57)	\$ 12,000.00	\$ 12,000.00
100-2130-03.00	Listers Education Funding	\$ 300.00	\$ -	\$ 200.00	\$ -
TOTAL LISTER		\$ 13,330.00	\$ (12,144.57)	\$ 12,225.00	\$ 12,000.00

TOWN OF WINDSOR - REVENUES					
BUDGET TO ACTUAL - YEAR ENDING JUNE 30, 2020					
PROPOSED BUDGET - YEAR ENDING JUNE 30, 2022					
REVENUE		Budget FY - 2020	Actual FY-2020	Budget FY - 2021	Budget FY - 2022
100-2140 ZONING/PLANNING					
100-2140-01.00	Zoning Fees	\$ 2,000.00	\$ (1,761.95)	\$ 2,000.00	\$ 2,000.00
100-2140-08.01	MPG*18-00029AscRcrtnPIn	\$ -	\$ (8,272.00)	\$ -	\$ -
100-2140-09.00	17 Muni Pk & Ride Grt Pr	\$ -	\$ (44,000.00)	\$ -	\$ -
100-2140-10.00	Better Connections-GR1106	\$ -	\$ (21,979.46)	\$ -	\$ -
TOTAL ZONING/PLANNING		\$ 2,000.00	\$ (76,013.41)	\$ 2,000.00	\$ 2,000.00
100-2150 ADMIN/SELECTBOARD					
100-2150-01.00	School Share Town Report	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -
100-2150-08.00	Grant-RISE VT MAHHC	\$ -	\$ (1,500.00)	\$ -	\$ -
100-2150-10.00	Grnt-LGER LclGvmntE xpRmb	\$ -	\$ -	\$ -	\$ -
TOTAL ADMIN/SELECTBOARD		\$ 1,000.00	\$ (1,500.00)	\$ 1,000.00	\$ -
100-2160 WELCOME CENTER					
100-2160-02.00	WC-Rental Space Revenue	\$ 2,500.00	\$ (675.00)	\$ 2,500.00	\$ 1,000.00
100-2160-05.00	Grant-SB VT09 (003)	\$ -	\$ (309.52)	\$ -	\$ -
TOTAL WELCOME CENTER		\$ 2,500.00	\$ (984.52)	\$ 2,500.00	\$ 1,000.00
TOTAL ADMIN STRATIVE		\$59,730.00	-\$147,965.22	\$58,445.00	\$55,650.00
100-24 PUBLIC SAFETY					
100-2400 POLICE FEES					
100-2400-01.00	Spec. Police-Crossing Gd.	\$ 4,000.00	\$ (3,229.52)	\$ 4,400.00	\$ 4,400.00
100-2400-02.00	Special Police Details	\$ 7,000.00	\$ (20,396.25)	\$ 7,000.00	\$ 10,000.00
100-2400-06.00	Finger Printing Revenues	\$ 32,000.00	\$ (9,270.00)	\$ 15,000.00	\$ 15,000.00
100-2400-08.00	Misc. Police Revenue	\$ 3,000.00	\$ (1,935.96)	\$ 3,250.00	\$ 3,000.00
100-2400-09.00	Refunds - Seizures	\$ -	\$ (0.11)	\$ -	\$ -
100-2400-12.00	SRO-School Reimbursement	\$ 35,000.00	\$ (80,924.82)	\$ 72,500.00	\$ 81,000.00
100-2400-12.02	West Windsor Coverage	\$ 95,175.00	\$ (94,500.00)	\$ 98,500.00	\$ 101,450.00
100-2400-13.07	17 Equip Incentive Grnt	\$ -	\$ (2,235.00)	\$ -	\$ -
100-2400-14.00	District Court Fines	\$ 8,000.00	\$ (4,804.03)	\$ 5,000.00	\$ 5,000.00
100-2400-15.00	Parking Tickets	\$ 3,000.00	\$ (2,150.00)	\$ 4,500.00	\$ 2,200.00
100-2400-20.00	Sale Of Equipment	\$ -	\$ (1,000.00)	\$ -	\$ -
TOTAL POLICE FEES		\$ 187,175.00	\$ (220,445.69)	\$ 210,150.00	\$ 222,050.00
100-2420 FIRE FEES					
100-2420-02.00	Accidents-Insurance Rev.	\$ -	\$ (7,662.67)	\$ -	\$ -
100-2420-07.08	Grant-'19 PACIF-VLCT Rev	\$ -	\$ (3,700.00)	\$ -	\$ -
100-2420-09.00	Fire - Misc. Revenue	\$ 500.00	\$ (3,485.22)	\$ 500.00	\$ 500.00
TOTAL FIRE FEES		\$ 500.00	\$ (14,847.89)	\$ 500.00	\$ 500.00
100-2430 AMBULANCE FEES					
100-2430-01.00	Ambulance Contracts	\$ 52,000.00	\$ (58,409.50)	\$ 52,000.00	\$ 58,500.00
100-2430-02.00	Ambulance Patients	\$ 1,050,000.00	\$ (882,641.20)	\$ 1,050,000.00	\$ 1,050,000.00
100-2430-03.00	Amb.- Ins. Adjustments	\$ (235,000.00)	\$ 164,587.49	\$ (205,000.00)	\$ (194,250.00)
100-2430-03.01	Prior FY Year-Bad Debt	\$ (50,000.00)	\$ 85,685.54	\$ (60,000.00)	\$ (80,000.00)
100-2430-03.02	Current Year Misc W/O	\$ (5,000.00)	\$ -	\$ (2,000.00)	\$ -
100-2430-09.00	Misc. Ambulance Revenue	\$ -	\$ (37,820.21)	\$ -	\$ -
100-2430-09.02	Grant-CrsActPrvdRIPhs3	\$ -	\$ -	\$ -	\$ -
100-2430-09.03	Grant-CmvrRlf03420 EMS	\$ -	\$ -	\$ -	\$ -
Total AMBULANCE FEES		\$ 812,000.00	\$ (728,597.88)	\$ 835,000.00	\$ 834,250.00
TOTAL PUBLIC SAFETY		\$999,675.00	-\$963,891.46	\$1,045,650.00	\$1,056,800.00

TOWN OF WINDSOR - REVENUES					
BUDGET TO ACTUAL - YEAR ENDING JUNE 30, 2020					
PROPOSED BUDGET - YEAR ENDING JUNE 30, 2022					
REVENUE		Budget FY - 2020	Actual FY-2020	Budget FY - 2021	Budget FY - 2022
100-25 PUBLIC WORKS					
100-2500-03.00	Recycling	\$ -	\$ (252.27)	\$ -	\$ -
100-2500-04.00	STATE GRANT-Highways	\$ 105,000.00	\$ (107,631.07)	\$ 105,000.00	\$ 105,000.00
100-2500-06.07	Grant-MncplRd GmtlnAdPrg	\$ -	\$ -	\$ -	\$ -
100-2500-07.00	Weight Permits	\$ 250.00	\$ (275.00)	\$ 225.00	\$ 275.00
100-2500-09.00	Misc.	\$ 500.00	\$ (968.16)	\$ 500.00	\$ 500.00
Total PUBLIC WORKS		\$105,750.00	-\$109,126.50	\$105,725.00	\$105,775.00
100-27 RECREATION					
100-2700-05.00	Program Participation Fee	\$ 95,000.00	\$ (114,795.07)	\$ 95,000.00	\$ 100,000.00
TOTAL RECREATION		\$ 95,000.00	\$ (114,795.07)	\$ 95,000.00	\$ 100,000.00
100-29 MISCELLANEOUS					
100-2900-01.00	Int. on Gen. Sweep Acct.	\$ 1,000.00	\$ (8,555.52)	\$ 1,000.00	\$ 1,000.00
100-2920-01.00	Misc. Fees & Charges	\$ -	\$ (221.50)	\$ -	\$ -
100-2920-04.00	W&S Bldg. Overhead Costs	\$ 14,000.00	\$ (15,500.00)	\$ 15,000.00	\$ 15,500.00
100-2920-05.00	W&S Cat Loader Charge	\$ 13,200.00	\$ (13,783.46)	\$ 13,200.00	\$ 13,783.00
100-2970-02.00	Refunds-Ins. Policy	\$ -	\$ (49.00)	\$ -	\$ -
100-2990-03.00	Misc. Other Revenue	\$ 500.00	\$ (13,891.29)	\$ 500.00	\$ 500.00
100-2999-00.00	TRANS FROM HLF. FUND	\$ 4,000.00	\$ -	\$ 5,000.00	\$ 5,000.00
TOTAL MISCELLANEOUS		\$ 32,700.00	\$ (52,000.77)	\$ 34,700.00	\$ 35,783.00
TOTAL REVENUES		\$ 5,305,999.00	\$ (8,585,772.04)	\$ 5,575,135.51	\$ 5,756,846.51

TOWN OF WINDSOR -EXPENDITURES					
BUDGET TO ACTUAL - YEAR ENDING JUNE 30, 2020					
PROPOSED BUDGET - YEAR ENDING JUNE 30, 2022					
EXPENDITURES		Budget FY - 2020	Actual FY-2020	Budget FY - 2021	Budget FY - 2022
100-30 SELECTMEN					
100-3000 GOVERNANCE					
100-3000-10.02	Wages-Clerk	\$ (1,500.00)	\$ 1,335.00	\$ (1,500.00)	\$ (1,500.00)
100-3000-10.03	Wages	\$ (5,250.00)	\$ 5,252.70	\$ (5,750.00)	\$ (5,750.00)
100-3000-15.04	FICA & MEDI	\$ (402.00)	\$ 504.05	\$ (440.00)	\$ (440.00)
100-3000-30.00	Advertising	\$ (750.00)	\$ 108.80	\$ (250.00)	\$ (250.00)
100-3000-40.01	Meetings/Travel	\$ (300.00)	\$ -	\$ (300.00)	\$ (200.00)
100-3000-40.02	Membership / Books	\$ (5,285.00)	\$ 5,347.56	\$ (5,285.00)	\$ (5,501.00)
100-3000-40.03	Training	\$ (1,000.00)	\$ -	\$ (1,000.00)	\$ (500.00)
100-3000-44.00	Contingencies	\$ (10,000.00)	\$ 6,646.11	\$ (10,000.00)	\$ -
100-3000-44.01	Morale Fund	\$ (4,000.00)	\$ 3,536.66	\$ (3,500.00)	\$ (3,500.00)
100-3000-62.00	Printing-Town Report	\$ (2,500.00)	\$ 1,439.00	\$ (2,000.00)	\$ (1,500.00)
TOTAL GOVERNANCE		\$ (30,987.00)	\$ 24,169.88	\$ (30,025.00)	\$ (19,141.00)
100-3020 ECONOMIC DEV.					
100-3020-60.01	Cntrct Svcs-E con Develop	\$ -	\$ 39,950.00	\$ -	\$ -
100-3020-60.02	WIC Economic Development	\$ (80,000.00)	\$ 56,066.03	\$ (50,000.00)	\$ (50,000.00)
100-3020-75.03	Grant-RISE Vt MAHHC	\$ -	\$ 379.02	\$ -	\$ -
TOTAL ECONOMIC DEVELOPMENT		\$ (80,000.00)	\$ 96,395.05	\$ (50,000.00)	\$ (50,000.00)
TOTAL SELECTMEN		\$ (110,987.00)	\$ 120,564.93	\$ (80,025.00)	\$ (69,141.00)
100-32 ADMINISTRATION & MGT.					
100-3200 MANAGEMENT					
100-3200-10.01	Wages-Admin. Management	\$ (134,025.00)	\$ 138,559.52	\$ (138,048.00)	\$ (170,305.00)
100-3200-15.04	FICA & MEDI	\$ (10,253.00)	\$ 11,297.97	\$ (10,561.00)	\$ (13,028.00)
100-3200-15.05	401K Contrib.	\$ (11,923.00)	\$ 10,958.74	\$ (12,281.00)	\$ (13,440.00)
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.	\$ (1,000.00)	\$ 1,615.35	\$ (1,000.00)	\$ (1,500.00)
100-3200-40.01	Meetings/Travel	\$ (1,000.00)	\$ 3,938.41	\$ (1,000.00)	\$ (500.00)
100-3200-40.02	Memberships/Books	\$ (1,000.00)	\$ 597.74	\$ (1,000.00)	\$ (1,500.00)
100-3200-60.00	C/S-Auditing Firm	\$ (15,000.00)	\$ 9,030.00	\$ (15,000.00)	\$ (10,000.00)
100-3200-60.01	C/S-Legal	\$ (8,000.00)	\$ 30,379.90	\$ (8,000.00)	\$ (10,000.00)
100-3200-60.02	Engineering	\$ -	\$ 612.00	\$ -	\$ -
Total MANAGEMENT		-\$186,701.00	\$211,489.71	-\$191,390.00	-\$224,773.00
100-322 ACCOUNTING/FINANCE					
100-3220-20.00	Office Supplies/Equip.	\$ (1,000.00)	\$ 1,833.66	\$ (1,000.00)	\$ (1,000.00)
100-3220-40.01	Meetings/Travel	\$ -	\$ -	\$ -	\$ -
100-3220-40.02	Memberships/Books	\$ -	\$ 870.00	\$ -	\$ (500.00)
100-3220-40.03	Training	\$ (1,500.00)	\$ 531.26	\$ (1,000.00)	\$ (500.00)
100-3220-56.00	Computer Services	\$ (17,000.00)	\$ 17,680.09	\$ (12,000.00)	\$ (15,000.00)
100-3220-56.01	Computer Equipment	\$ (3,000.00)	\$ 10,121.84	\$ (6,000.00)	\$ (3,000.00)
TOTAL ACCOUNTING & FINANCE		\$ (22,500.00)	\$ 31,036.85	\$ (20,000.00)	\$ (20,000.00)
TOTAL ADMINISTRATION & MGT.		\$ (209,201.00)	\$ 242,526.56	\$ (211,390.00)	\$ (244,773.00)

TOWN OF WINDSOR -EXPENDITURES					
BUDGET TO ACTUAL - YEAR ENDING JUNE 30, 2020					
PROPOSED BUDGET - YEAR ENDING JUNE 30, 2022					
EXPENDITURES		Budget FY - 2020	Actual FY-2020	Budget FY - 2021	Budget FY - 2022
100-33 TOWN CLERK					
100-3300 RECORDS & PERMITS					
100-3300-10.02	Asst. Clerk	\$ (30,900.00)	\$ 31,013.43	\$ (31,255.00)	\$ (32,960.00)
100-3300-10.03	Wages-Town Clerk	\$ (13,390.00)	\$ 13,493.00	\$ (13,792.00)	\$ (14,205.00)
100-3300-15.04	FICA & MEDI	\$ (3,388.00)	\$ 3,404.66	\$ (3,446.00)	\$ (3,609.00)
100-3300-20.00	Office Supplies	\$ (1,100.00)	\$ 470.04	\$ (2,000.00)	\$ (1,000.00)
100-3300-40.01	Meetings/Travel	\$ (200.00)	\$ 83.72	\$ (200.00)	\$ (200.00)
100-3300-56.01	State Dog Fees	\$ (2,000.00)	\$ 1,380.00	\$ (2,000.00)	\$ (1,500.00)
100-3300-56.02	State Marriage Lic Fees	\$ -	\$ 950.00	\$ (1,000.00)	\$ (1,000.00)
100-3300-83.00	TC-Restoration Fund Exps.	\$ (3,000.00)	\$ 257.36	\$ (3,000.00)	\$ (2,500.00)
100-3300-84.00	Grnt Muni Record Digitiztn	\$ -	\$ -	\$ -	\$ -
TOTAL RECORDS & PERMITS		\$ (53,978.00)	\$ 51,052.21	\$ (56,693.00)	\$ (56,974.00)
100-3320 ELECTIONS					
100-3320-10.03	Wages-Elections	\$ (1,000.00)	\$ -	\$ (2,500.00)	\$ 500.00
100-3320-15.04	FICA & MEDI	\$ (77.00)	\$ -	\$ (191.00)	\$ 38.00
100-3320-62.00	Printing and Other	\$ (3,000.00)	\$ 1,387.39	\$ (3,000.00)	\$ 1,500.00
TOTAL ELECTIONS		\$ (4,077.00)	\$ 1,387.39	\$ (5,691.00)	\$ 2,038.00
100-3340 BOARD OF ABATEMENT					
100-3340-10.03	Wages-BCA	\$ (200.00)	\$ -	\$ (200.00)	\$ (100.00)
100-3340-15.04	FICA & MEDI	\$ (15.00)	\$ -	\$ (15.00)	\$ (8.00)
TOTAL BOARD OF ABATEMENT		\$ (215.00)	\$ -	\$ (215.00)	\$ (108.00)
TOTAL TOWN CLERK		\$ (58,270.00)	\$ 52,439.60	\$ (62,599.00)	\$ (59,120.00)
100-34 TOWN TREASURER					
100-3400 FUNDS MANAGEMENT					
100-3400-10.03	Wages-Town Treasurer	\$ (21,884.00)	\$ 22,169.99	\$ (23,514.00)	\$ (24,220.00)
100-3400-15.04	FICA & MEDI	\$ (1,674.00)	\$ 1,688.88	\$ (1,799.00)	\$ (1,853.00)
100-3400-20.00	Office Supplies	\$ (650.00)	\$ 672.56	\$ (750.00)	\$ (750.00)
100-3400-40.01	Meetings/Travel	\$ (200.00)	\$ 20.00	\$ (200.00)	\$ (500.00)
TOTAL FUNDS MANAGEMENT		\$ (24,408.00)	\$ 24,551.43	\$ (26,263.00)	\$ (27,323.00)
100-3420 DELIN. TAX COLLECTION					
100-3420-80.00	Tax Sale Redemptions	\$ -	\$ 4,002.08	\$ -	\$ -
100-3420-83.00	Tax Sale Expense	\$ (2,500.00)	\$ 7,822.27	\$ (2,500.00)	\$ (2,500.00)
TOTAL DELIN. TAX COLLECTION		\$ (2,500.00)	\$ 11,824.35	\$ (2,500.00)	\$ (2,500.00)
100-3460 INTERGOV'T PAYMENTS					
100-3460-62.00	School Real Tax-Paymnts	\$ -	\$ 3,112,185.03	\$ -	\$ -
100-3460-72.00	County Judicial Tax	\$ (17,100.00)	\$ 17,391.00	\$ (17,100.00)	\$ (17,400.00)
TOTAL INTERGOV'T PAYMENTS		\$ (17,100.00)	\$ 3,129,576.03	\$ (17,100.00)	\$ (17,400.00)

TOWN OF WINDSOR -EXPENDITURES					
BUDGET TO ACTUAL - YEAR ENDING JUNE 30, 2020					
PROPOSED BUDGET - YEAR ENDING JUNE 30, 2022					
EXPENDITURES		Budget FY - 2020	Actual FY-2020	Budget FY - 2021	Budget FY - 2022
100-3490 DEBT MANAGEMENT					
100-3490-90.00	Bond-P&I-Series 2011-4;M B	\$ (204,969.00)	\$ 197,729.64	\$ (196,604.00)	\$ (175,000.00)
100-3490-90.01	Bond-P&I-Series2015-2;D&H	\$ (144,195.00)	\$ 144,195.29	\$ (142,884.00)	\$ (141,364.00)
100-3490-90.02	Bond-P&I-Series2012-1;Dam	\$ (73,212.00)	\$ 73,211.50	\$ (71,943.00)	\$ (70,556.00)
100-3490-90.04	Bond-P&I-Series2016-1;Hwy	\$ (29,504.00)	\$ 29,503.74	\$ (29,215.00)	\$ (28,905.00)
100-3490-90.05	Bond-P&I-Series 2017-3; H	\$ (32,472.00)	\$ 32,471.99	\$ (32,141.00)	\$ (31,790.00)
100-3490-90.07	Bond P&I Series 2019-2 H	\$ -	\$ 11,277.00	\$ (30,042.00)	\$ (29,816.00)
100-3490-90.08	Bond P&I 2022 Series TBD	\$ -	\$ -	\$ (11,277.00)	\$ (16,139.00)
100-3490-90.09	Note P&I Flood M scma 2021	\$ -	\$ -	\$ -	\$ (60,000.00)
100-3490-91.03	Interest-Tax Anticipation	\$ (9,000.00)	\$ 27,714.00	\$ (9,000.00)	\$ (7,000.00)
100-3490-91.04	Interest-FE M A LOC	\$ (6,000.00)	\$ -	\$ (2,500.00)	\$ -
100-3490-91.05	Interest-Interfund Loans	\$ -	\$ -	\$ -	\$ -
100-3490-92.00	Prior Capital Debt	\$ (35,000.00)	\$ -	\$ -	\$ -
100-3490-93.00	Loader Lease Principal	\$ -	\$ 18,950.42	\$ -	\$ (13,000.00)
100-3490-93.01	Loader Lease Interest Exp	\$ -	\$ 862.38	\$ -	\$ (500.00)
TOTAL DEBT MANAGEMENT		\$ (534,352.00)	\$ 535,915.96	\$ (525,606.00)	\$ (574,070.00)
TOTAL TOWN TREASURER		-578,360.00	3,701,867.77	-571,469.00	-621,293.00
100-36 LISTERS					
100-3600 PROPERTY VALUATION					
100-3600-10.02	Wages-PT Listers	\$ -	\$ 21,994.58	\$ -	\$ -
100-3600-10.03	Wages-Elected Listers	\$ (24,817.00)	\$ 245.00	\$ (25,572.00)	\$ (26,339.00)
100-3600-15.04	FICA & MEDI	\$ (1,899.00)	\$ 1,701.31	\$ (1,956.00)	\$ (2,015.00)
100-3600-20.00	Office Supplies	\$ (125.00)	\$ -	\$ (125.00)	\$ (100.00)
100-3600-40.01	Training	\$ (300.00)	\$ 51.75	\$ (300.00)	\$ (200.00)
100-3600-40.02	Listers Education	\$ (200.00)	\$ -	\$ (200.00)	\$ -
100-3600-56.00	Reval. Funds Transfer	\$ (13,000.00)	\$ -	\$ (12,000.00)	\$ (12,000.00)
100-3600-60.00	Contracted Services	\$ (2,500.00)	\$ 2,747.22	\$ (2,500.00)	\$ (2,750.00)
100-3600-60.01	C/S-Tax Map Update	\$ (2,000.00)	\$ 1,195.00	\$ (2,000.00)	\$ (1,500.00)
TOTAL PROPERTY VALUATION		\$ (44,841.00)	\$ 27,934.86	\$ (44,653.00)	\$ (44,904.00)
TOTAL LISTERS		\$ (44,841.00)	\$ 27,934.86	\$ (44,653.00)	\$ (44,904.00)
100-41 POLICE					
100-4100 POLICE PROTECTION					
100-4100-10.01	Wages-Full Time Police	\$ (629,285.00)	\$ 615,545.38	\$ (673,220.00)	\$ (690,668.00)
100-4100-10.02	Wages-Part Time Police	\$ (30,658.00)	\$ 56,862.00	\$ (30,659.00)	\$ (30,659.00)
100-4100-10.03	Wages-Crossing Guards	\$ (4,000.00)	\$ 3,000.00	\$ (4,000.00)	\$ (4,400.00)
100-4100-10.04	Wages-OT Police	\$ (29,250.00)	\$ 32,176.69	\$ (30,921.00)	\$ (32,416.00)
100-4100-10.05	Wages-Special Duty	\$ (6,000.00)	\$ 14,414.25	\$ (5,000.00)	\$ (5,000.00)
100-4100-10.06	Wages-Holidays	\$ (16,553.00)	\$ 17,894.58	\$ (17,870.00)	\$ (18,709.00)
100-4100-15.04	FICA & MEDI	\$ (54,755.00)	\$ 56,018.46	\$ (58,268.00)	\$ (60,959.00)
100-4100-20.00	Office Supplies	\$ (6,000.00)	\$ 4,765.43	\$ (5,000.00)	\$ (5,000.00)
100-4100-21.01	Gas-Premium	\$ (15,000.00)	\$ 13,977.31	\$ (15,000.00)	\$ (14,000.00)
100-4100-21.04	Firearms	\$ (2,000.00)	\$ 1,844.31	\$ (4,000.00)	\$ (4,000.00)

TOWN OF WINDSOR -EXPENDITURES					
BUDGET TO ACTUAL - YEAR ENDING JUNE 30, 2020					
PROPOSED BUDGET - YEAR ENDING JUNE 30, 2022					
EXPENDITURES		Budget FY - 2020	Actual FY-2020	Budget FY - 2021	Budget FY - 2022
100-41 POLICE					
100-4100-21.05	Patrol Supplies	\$ (5,000.00)	\$ 3,810.96	\$ (7,000.00)	\$ (7,000.00)
100-4100-21.06	Vests-Grant Funded	\$ (3,500.00)	\$ 1,462.94	\$ (3,500.00)	\$ (3,500.00)
100-4100-21.08	Investigative Expenses	\$ (3,000.00)	\$ 97.05	\$ (3,000.00)	\$ (3,000.00)
100-4100-22.01	Vehicle Maintenance	\$ (12,000.00)	\$ 17,743.54	\$ (7,500.00)	\$ (7,500.00)
100-4100-23.00	Community Relations	\$ (1,500.00)	\$ 2,273.36	\$ (1,000.00)	\$ (1,500.00)
100-4100-34.00	Phones etc.	\$ (7,000.00)	\$ 11,931.34	\$ (10,500.00)	\$ (3,000.00)
100-4100-40.01	Meetings Memb. Books	\$ (1,800.00)	\$ 1,062.64	\$ (2,000.00)	\$ (2,000.00)
100-4100-40.04	Training	\$ (5,000.00)	\$ 3,540.66	\$ (9,000.00)	\$ (8,000.00)
100-4100-56.03	Contracted Services	\$ (9,000.00)	\$ 4,273.79	\$ (17,000.00)	\$ (17,000.00)
100-4100-56.04	C/S - Dispatching	\$ (130,000.00)	\$ 125,212.19	\$ (126,920.00)	\$ (132,100.00)
100-4100-56.05	Uniforms & Related Equip.	\$ (10,000.00)	\$ 7,634.46	\$ (10,000.00)	\$ (7,500.00)
100-4100-56.06	C/S-CAD System	\$ (8,000.00)	\$ 5,316.11	\$ (6,000.00)	\$ (6,000.00)
100-4100-56.08	19 E-Tkt Eqp Gmt Exp	\$ -	\$ 3,399.00	\$ -	\$ -
100-4100-74.00	Pub Safety Communications	\$ (8,000.00)	\$ 5,872.00	\$ (9,500.00)	\$ (9,500.00)
100-4100-83.00	Prin 2'15 Crsrs 5011&5283	\$ (10,872.00)	\$ 10,607.00	\$ -	\$ -
100-4100-83.02	Int 2'15 Crsrs 5011&5283	\$ -	\$ 261.75	\$ -	\$ -
100-4100-83.05	Pur '19 Crsr (rpl'15wrck)	\$ (10,800.00)	\$ -	\$ -	\$ -
100-4100-83.06	Prin '18 Crsr 7041	\$ (9,468.00)	\$ 9,000.00	\$ (9,000.00)	\$ -
100-4100-83.07	Int '18 Crsr 7041	\$ -	\$ 468.64	\$ (234.00)	\$ -
100-4100-83.08	Prin'19 Durango Peoples	\$ -	\$ 14,875.00	\$ (14,875.00)	\$ (14,875.00)
100-4100-83.09	Int '19 Durango Peoples	\$ -	\$ 1,125.79	\$ (1,272.00)	\$ (848.00)
TOTAL POLICE PROTECTION		\$ (1,028,441.00)	\$ 1,046,466.63	\$ (1,082,239.00)	\$ (1,089,134.00)
100-4120 TRAFFIC CONTROL					
100-4120-56.00	Contracted Services	\$ (200.00)	\$ 386.00	\$ (200.00)	\$ (300.00)
100-4120-76.01	Electricity-Traffic Light	\$ (1,200.00)	\$ 1,214.17	\$ (1,400.00)	\$ (1,300.00)
TOTAL TRAFFIC CONTROL		\$ (1,400.00)	\$ 1,600.17	\$ (1,600.00)	\$ (1,600.00)
TOTAL POLICE		\$ (1,029,841.00)	\$ 1,048,066.80	\$ (1,083,839.00)	\$ (1,090,734.00)
100-45 FIRE / AMBULANCE					
100-4510 FIRE / AMBULANCE					
100-4510-10.01	Wages-Fire-FT	\$ (598,965.00)	\$ 653,012.97	\$ (650,635.00)	\$ (670,223.00)
100-4510-10.02	PT Wages-Fire/EMT	\$ (92,706.00)	\$ 132,159.39	\$ (95,145.00)	\$ (94,696.00)
100-4510-10.04	OT Wages-Fire / EMT	\$ (69,137.00)	\$ 79,010.41	\$ (71,958.00)	\$ (70,117.00)
100-4510-10.06	Wages-Holidays	\$ (24,151.00)	\$ 24,620.34	\$ (27,444.00)	\$ (28,114.00)
100-4510-10.07	Special Detail	\$ (2,000.00)	\$ 6,783.00	\$ (2,000.00)	\$ (2,000.00)
100-4510-15.04	FICA & MEDI	\$ (60,202.00)	\$ 66,523.33	\$ (64,809.00)	\$ (66,490.00)
100-4510-20.00	Office Supplies	\$ (3,000.00)	\$ 1,574.63	\$ (4,000.00)	\$ (4,000.00)
100-4510-21.00	Operating Supplies	\$ (30,000.00)	\$ 30,618.52	\$ (30,000.00)	\$ (30,000.00)
100-4510-21.01	Vehicle Fuels	\$ (25,000.00)	\$ 22,217.67	\$ (30,000.00)	\$ (25,000.00)
100-4510-21.04	Uniform Replacement	\$ (10,000.00)	\$ 10,043.32	\$ (10,000.00)	\$ (7,000.00)
100-4510-21.05	Bunker Gear/Clothing	\$ (15,000.00)	\$ 7,095.61	\$ (13,000.00)	\$ (10,000.00)
100-4510-21.06	Haz. Mat. Expenses	\$ (500.00)	\$ -	\$ (500.00)	\$ (500.00)
100-4510-22.00	Amb. Vehicle Maint.	\$ (5,000.00)	\$ 20,137.48	\$ (6,000.00)	\$ (6,000.00)
100-4510-22.01	Fire Vehicle Maint.	\$ (15,000.00)	\$ 12,761.04	\$ (20,000.00)	\$ (17,000.00)

TOWN OF WINDSOR EXPENDITURES					
BUDGET TO ACTUAL - YEAR ENDING JUNE 30, 2020					
PROPOSED BUDGET - YEAR ENDING JUNE 30, 2022					
EXPENDITURES		Budget FY - 2020	Actual FY-2020	Budget FY - 2021	Budget FY - 2022
100-4510 FIRE / AMBULANCE					
100-4510-22.02	Amb. Equip. Maint.	\$ (2,000.00)	\$ 187.94	\$ (2,000.00)	\$ (2,000.00)
100-4510-22.03	2-Way Radio Communication	\$ (10,000.00)	\$ 1,267.00	\$ (9,000.00)	\$ (7,000.00)
100-4510-34.00	Phones / Communications	\$ (8,000.00)	\$ 7,249.79	\$ (8,000.00)	\$ (2,500.00)
100-4510-34.01	Postage	\$ (500.00)	\$ 18.05	\$ (500.00)	\$ (500.00)
100-4510-40.02	Training/Recruitment	\$ (15,000.00)	\$ 12,974.14	\$ (15,000.00)	\$ (20,000.00)
100-4510-40.03	Fire Prevention & Educ.	\$ (1,000.00)	\$ -	\$ (1,000.00)	\$ (1,000.00)
100-4510-56.01	C/S-Dispatching	\$ (53,000.00)	\$ 53,341.95	\$ (51,840.00)	\$ (53,957.00)
100-4510-56.02	OSHA Equip. Maint.	\$ (3,000.00)	\$ 627.37	\$ (1,000.00)	\$ (1,000.00)
100-4510-56.04	CS-Cred Cd Process Fees	\$ (1,000.00)	\$ 1,503.12	\$ (1,000.00)	\$ (1,000.00)
100-4510-56.05	VT Ambul Agency Assessmen	\$ (12,000.00)	\$ 5,708.02	\$ (12,000.00)	\$ (9,000.00)
100-4510-60.00	C/S-Paramed Billing	\$ (1,500.00)	\$ 450.00	\$ (1,000.00)	\$ (1,500.00)
100-4510-60.01	Amb Billing-Tricare	\$ (5,000.00)	\$ 8,040.00	\$ (3,000.00)	\$ (3,000.00)
100-4510-60.02	Membership/Testing	\$ (1,000.00)	\$ 2,405.62	\$ (1,000.00)	\$ (1,000.00)
100-4510-82.03	Wildland Fire Gear	\$ (1,000.00)	\$ -	\$ (1,000.00)	\$ (1,000.00)
100-4510-82.05	Grant-'19 PACIF-VLCT Exp	\$ -	\$ 11,780.53	\$ -	\$ -
100-4510-83.00	Capital Lease-Fire Truck	\$ (37,730.00)	\$ 37,730.02	\$ (37,730.00)	\$ (37,730.00)
100-4510-83.01	Equipment Replacement	\$ (20,000.00)	\$ 13,449.05	\$ (25,000.00)	\$ (25,000.00)
100-4510-83.03	CAP LOAN PMTS-4 Amb	\$ (69,650.00)	\$ -	\$ (68,010.00)	\$ (66,370.00)
100-4510-83.04	Ambulance Purchase '16	\$ (27,016.00)	\$ 27,015.76	\$ (27,016.00)	\$ -
100-4510-83.05	Stretcher FY'17	\$ (4,084.00)	\$ 4,083.94	\$ (4,084.00)	\$ -
100-4510-83.07	Fire Chief Veh P & I	\$ (7,534.00)	\$ 7,533.94	\$ (7,534.00)	\$ (7,534.00)
100-4510-83.08	Prin '18 Amb(2) 7022	\$ -	\$ 63,089.00	\$ -	\$ -
100-4510-83.09	Int '18 Amb(2) 7022	\$ -	\$ 6,574.77	\$ -	\$ -
TOTAL FIRE / AMBULANCE		\$ (1,235,675.00)	\$ 1,332,168.13	\$ (1,307,205.00)	\$ (1,275,231.00)
TOWN HALL / WELCOME CTR					
100-4600 TOWN HALL					
100-4600-21.00	Janitorial Supplies	\$ (1,000.00)	\$ 1,676.26	\$ (1,000.00)	\$ (1,500.00)
100-4600-34.00	Communications	\$ (8,500.00)	\$ 6,590.07	\$ (8,500.00)	\$ (27,750.00)
100-4600-34.01	Postage	\$ (6,000.00)	\$ 6,939.36	\$ (6,000.00)	\$ (7,000.00)
100-4600-56.03	C/S-Janitorial Services	\$ (12,000.00)	\$ 11,137.47	\$ (12,000.00)	\$ (12,000.00)
100-4600-56.04	C/S-Bldg. Maint. Agreemen	\$ (22,000.00)	\$ 15,865.80	\$ (22,000.00)	\$ (16,000.00)
100-4600-56.07	Building Maintenance	\$ (10,000.00)	\$ 34,165.41	\$ (13,000.00)	\$ (15,000.00)
100-4600-68.02	Photocopy Expenses	\$ (6,800.00)	\$ 4,801.54	\$ (6,800.00)	\$ (5,000.00)
100-4600-76.01	Electricity	\$ (24,000.00)	\$ 32,067.77	\$ (29,000.00)	\$ (31,000.00)
100-4600-76.02	Fuel Oil & Propane	\$ (20,000.00)	\$ 26,706.68	\$ (25,000.00)	\$ (25,000.00)
100-4600-76.03	Water / Sewer Chgs.	\$ (2,500.00)	\$ 3,036.59	\$ (2,500.00)	\$ (3,000.00)
TOTAL TOWN HALL		\$ (112,800.00)	\$ 142,986.95	\$ (125,800.00)	\$ (143,250.00)
100-4650 WELCOME CENTER					
100-4650-34.00	Communications	\$ (1,500.00)	\$ 1,534.51	\$ (1,500.00)	\$ (1,600.00)
100-4650-56.00	C/S-Alarm Monitoring	\$ (300.00)	\$ 324.20	\$ (300.00)	\$ (325.00)
100-4650-56.07	Building Maintenance	\$ (4,000.00)	\$ 1,556.95	\$ (3,000.00)	\$ (2,000.00)
100-4650-76.01	Electricity	\$ (1,600.00)	\$ 1,855.08	\$ (1,600.00)	\$ (1,900.00)
100-4650-76.02	Fuel - Propane	\$ (3,500.00)	\$ 2,138.17	\$ (3,500.00)	\$ (2,500.00)
100-4650-76.03	Water / Sewer Fees	\$ (600.00)	\$ 895.79	\$ (600.00)	\$ (900.00)
100-4650-82.00	Grant-SB VT09 (003)	\$ -	\$ 568.40	\$ -	\$ -
TOTAL WELCOME CENTER		\$ (11,500.00)	\$ 8,873.10	\$ (10,500.00)	\$ (9,225.00)
TOTAL TOWN HALL / WELCOME CTR		\$ (124,300.00)	\$ 151,860.05	\$ (136,300.00)	\$ (152,475.00)

TOWN OF WINDSOR -EXPENDITURES					
BUDGET TO ACTUAL - YEAR ENDING JUNE 30, 2020					
PROPOSED BUDGET - YEAR ENDING JUNE 30, 2022					
EXPENDITURES		Budget FY - 2020	Actual FY-2020	Budget FY - 2021	Budget FY - 2022
100-51 ROADS PARKS CEM'S FLEET					
100-5110 HIGHWAY MAINTENANCE					
100-5110-10.01	Wages-FT Highway	\$ (178,526.00)	\$ 185,345.93	\$ (185,667.00)	\$ (191,237.00)
100-5110-10.04	Wages-Highways-OT	\$ (25,000.00)	\$ 19,271.66	\$ (25,000.00)	\$ (20,000.00)
100-5110-15.04	FICA & MEDI	\$ (13,657.00)	\$ 15,254.33	\$ (14,204.00)	\$ (14,630.00)
100-5110-22.03	Maint. Supplies-Summ. Hig	\$ (13,000.00)	\$ 10,772.54	\$ (10,000.00)	\$ (10,000.00)
100-5110-22.04	Salt	\$ (20,000.00)	\$ 23,898.42	\$ (25,000.00)	\$ (28,000.00)
100-5110-22.06	Gravel	\$ (5,000.00)	\$ 867.02	\$ (4,000.00)	\$ (4,000.00)
100-5110-40.01	Meetings/Training	\$ (500.00)	\$ 242.80	\$ (500.00)	\$ (400.00)
100-5110-56.00	C/S-Trees	\$ (5,000.00)	\$ 1,925.00	\$ (5,000.00)	\$ (5,000.00)
100-5110-56.01	C/S-Mowing	\$ (27,000.00)	\$ 24,195.00	\$ (25,000.00)	\$ (25,000.00)
100-5110-56.02	Rubbish Removal	\$ -	\$ 200.00	\$ -	\$ -
100-5110-56.03	Uniforms & Boot Allowance	\$ (4,600.00)	\$ 5,796.00	\$ (4,600.00)	\$ (5,700.00)
100-5110-56.04	Contracted Services	\$ (15,000.00)	\$ 19,840.90	\$ (13,000.00)	\$ (18,000.00)
100-5110-56.07	Safety Equipment	\$ (500.00)	\$ 80.52	\$ (500.00)	\$ (250.00)
100-5110-56.08	Permits -Hwg	\$ -	\$ -	\$ -	\$ -
100-5110-66.00	Misc. Rentals	\$ (4,000.00)	\$ 2,950.00	\$ (3,000.00)	\$ (3,000.00)
100-5110-72.00	Tax on Gravel Pit	\$ (2,800.00)	\$ 2,857.12	\$ (2,800.00)	\$ (3,000.00)
100-5110-82.01	Blacktop Resurfacing	\$ (1,000.00)	\$ 4,373.16	\$ (1,000.00)	\$ (4,000.00)
100-5110-82.04	Culverts	\$ (1,500.00)	\$ 940.74	\$ (1,500.00)	\$ (1,000.00)
100-5110-82.10	Grant-MncplRd GmtInAdPrg	\$ -	\$ 6,869.74	\$ -	\$ -
100-5110-83.00	Dept. Equip.	\$ (1,000.00)	\$ 302.82	\$ (1,000.00)	\$ (1,000.00)
TOTAL HIGHWAY MAINTENANCE		\$ (318,083.00)	\$ 325,983.70	\$ (321,771.00)	\$ (334,217.00)
100-5120 BRIDGE MAINTENANCE					
TOTAL BRIDGE MAINTENANCE		\$ -	\$ -	\$ -	\$ -
100-5121 DAM MAINTENANCE					
100-5121-56.03	Monitoring/Inspection/Fee	\$ (2,900.00)	\$ 5,421.00	\$ (2,900.00)	\$ (5,300.00)
TOTAL DAM MAINTENANCE		\$ (2,900.00)	\$ 5,421.00	\$ (2,900.00)	\$ (5,300.00)
100-5122 CEMETERY MAINTENANCE					
TOTAL CEMETERY MAINTENANCE		\$ -	\$ -	\$ -	\$ -
100-5125 STREET LIGHTING					
100-5125-76.01	Electricity-Street Lights	\$ (45,000.00)	\$ 41,314.78	\$ (37,500.00)	\$ (37,500.00)
TOTAL STREET LIGHTING		\$ (45,000.00)	\$ 41,314.78	\$ (37,500.00)	\$ (37,500.00)
100-5135 VEHICLE OPER. & MAINT.					
100-5135-21.01	Vehicle Fuel	\$ (16,000.00)	\$ 13,311.22	\$ (16,000.00)	\$ (15,000.00)
100-5135-22.01	Parts & Supplies	\$ (15,000.00)	\$ 18,729.28	\$ (15,000.00)	\$ (16,000.00)
100-5135-34.00	Phone	\$ (1,750.00)	\$ 1,830.17	\$ (1,750.00)	\$ (1,200.00)
100-5135-56.05	C/S	\$ (5,000.00)	\$ 13,915.84	\$ (5,000.00)	\$ (5,000.00)
100-5135-76.01	Electricity-Town Garage	\$ (3,750.00)	\$ 4,451.68	\$ (3,750.00)	\$ (4,500.00)
100-5135-76.02	Heating Oil & Maint.	\$ (7,500.00)	\$ 6,515.43	\$ (7,500.00)	\$ (6,500.00)
100-5135-76.03	Water & Sewer	\$ (600.00)	\$ -	\$ (600.00)	\$ (600.00)
100-5135-83.00	Equip-Truck MELF Loan	\$ (6,600.00)	\$ -	\$ (6,600.00)	\$ (6,600.00)
100-5135-83.01	Frghtlnr'18 Prncpl People	\$ (35,017.00)	\$ 31,950.00	\$ (31,950.00)	\$ -
100-5135-83.02	Frghtlnr'18 Intrst People	\$ -	\$ 3,092.76	\$ (3,093.00)	\$ -
100-5135-83.03	Frghtlnr'20 Prncpl People	\$ (25,000.00)	\$ -	\$ -	\$ (35,562.00)
100-5135-83.04	Frghtlnr'20 Intrst People	\$ -	\$ -	\$ -	\$ -
100-5135-83.05	SidewkTrctrPrncpl People	\$ -	\$ -	\$ (24,080.00)	\$ -
100-5135-83.06	SidewkTrctr Intrst People	\$ -	\$ -	\$ (3,228.00)	\$ -
TOTAL VEHICLE OPER. & MAINT.		\$ (116,217.00)	\$ 93,796.38	\$ (118,551.00)	\$ (90,962.00)

TOWN OF WINDSOR -EXPENDITURES					
BUDGET TO ACTUAL - YEAR ENDING JUNE 30, 2020					
PROPOSED BUDGET - YEAR ENDING JUNE 30, 2022					
EXPENDITURES		Budget FY - 2020	Actual FY-2020	Budget FY - 2021	Budget FY - 2022
100-5145 PARKS MAINTENANCE					
100-5145-76.01	Electricity-Parks	\$ (2,100.00)	\$ 2,851.92	\$ (2,100.00)	\$ (3,000.00)
100-5145-76.03	Water/Sewer	\$ (1,000.00)	\$ 2,490.51	\$ (1,000.00)	\$ (2,700.00)
TOTAL PARKS MAINTENANCE		\$ (3,100.00)	\$ 5,342.43	\$ (3,100.00)	\$ (5,700.00)
100-5150 SOLID WASTE MANAG					
100-5150-44.00	Recycling / Rubbish Remov	\$ (15,000.00)	\$ 15,245.54	\$ (15,000.00)	\$ (15,500.00)
100-5150-44.01	Community Collections Exp	\$ (16,000.00)	\$ 14,915.76	\$ (16,000.00)	\$ (15,000.00)
TOTAL SOLID WASTE MANAGE		\$ (31,000.00)	\$ 30,161.30	\$ (31,000.00)	\$ (30,500.00)
TOTAL ROADS PARKS CEM'S FLEET		\$ (516,300.00)	\$ 502,019.59	\$ (514,822.00)	\$ (504,179.00)
100-61 PUBLIC HEALTH					
100-6140 PUBLIC HEALTH INSPECTOR					
100-6140-10.02	Wages-Health Officer	\$ (850.00)	\$ 850.00	\$ (850.00)	\$ (850.00)
100-6140-15.04	FICA & MEDI	\$ (65.00)	\$ 65.03	\$ (65.00)	\$ (65.00)
100-6140-40.01	Meetings/Misc.	\$ (50.00)	\$ 55.68	\$ (50.00)	\$ (60.00)
TOTAL PUBLIC HEALTH INSPECTOR		\$ (965.00)	\$ 970.71	\$ (965.00)	\$ (975.00)
TOTAL PUBLIC HEALTH		\$ (965.00)	\$ 970.71	\$ (965.00)	\$ (975.00)
100-71 RECREATION/CULTURE					
100-7110 RECREATION PROGRAM					
100-7110-10.01	Wages-Recreation Dir/Asst	\$ (136,688.00)	\$ 143,237.53	\$ (146,062.00)	\$ (153,750.00)
100-7110-10.02	PT Wages	\$ (30,000.00)	\$ 37,814.68	\$ (37,000.00)	\$ (38,500.00)
100-7110-10.04	Overtime	\$-	\$ 266.94	\$-	\$-
100-7110-15.04	FICA & MEDI	\$ (12,752.00)	\$ 13,936.05	\$ (14,004.00)	\$ (14,707.00)
100-7110-21.00	Supplies	\$ (2,750.00)	\$ 2,739.62	\$ (2,500.00)	\$ (2,500.00)
100-7110-30.00	Advertising	\$ (1,200.00)	\$ 785.85	\$ (1,200.00)	\$ (1,200.00)
100-7110-34.00	Phone	\$ (750.00)	\$ 210.95	\$ (750.00)	\$ (250.00)
100-7110-40.01	Meetings/Travel	\$ (4,000.00)	\$ 2,556.00	\$ (4,000.00)	\$ (4,000.00)
100-7110-45.00	Community Programs	\$ (500.00)	\$ 796.00	\$ (500.00)	\$ (500.00)
100-7110-45.01	Programs - Revenue Offset	\$ (34,000.00)	\$ 28,801.42	\$ (37,000.00)	\$ (34,500.00)
100-7110-56.00	C/S-Concerts	\$ (3,000.00)	\$ 1,800.00	\$ -	\$ -
100-7110-56.01	My Rec System Use Fees	\$ -	\$ -	\$ (3,200.00)	\$ (3,200.00)
100-7110-66.00	Rentals	\$ (2,000.00)	\$ 1,985.00	\$ (2,000.00)	\$ (2,000.00)
100-7110-68.00	Repairs & Maintenance	\$ (5,000.00)	\$ 6,523.12	\$ (10,000.00)	\$ (8,000.00)
100-7110-80.01	Princ Masc Ln #63037777	\$ (5,000.00)	\$ 4,860.00	\$ (5,000.00)	\$ (5,000.00)
100-7110-80.02	Int Masc Ln #63037777	\$ (400.00)	\$ 251.65	\$ (400.00)	\$ (400.00)
TOTAL RECREATION PROGRAM		\$ (238,040.00)	\$ 246,564.81	\$ (263,616.00)	\$ (268,507.00)
TOTAL RECREATION/CULTURE		\$ (238,040.00)	\$ 246,564.81	\$ (263,616.00)	\$ (268,507.00)
100-86 PLANNING/ZONING/DEV					
100-8600 PLANNING/ZONING/DEV					
100-8600-10.01	WAGES - ZONING & PLANNING	\$ -	\$ 48,451.47	\$ (66,524.00)	\$ (68,711.00)
100-8600-15.04	FICA & MEDI	\$ -	\$ 3,797.41	\$ (5,089.00)	\$ (5,256.00)
100-8600-20.00	Office Supplies	\$ (150.00)	\$ 43.59	\$ (150.00)	\$ (100.00)
100-8600-30.00	Advertising	\$ (200.00)	\$ 542.80	\$ (200.00)	\$ (300.00)
100-8600-40.01	Meetings/Books	\$ (150.00)	\$ -	\$ (150.00)	\$ (100.00)
100-8600-40.02	Membership-SWCRPDC	\$ (4,500.00)	\$ 4,441.25	\$ (4,500.00)	\$ (4,797.00)
100-8600-56.01	Muni Pk & Ride Grt Proj	\$ -	\$ 1,939.23	\$ (4,441.00)	\$ -
100-8600-60.00	Legal Counsel	\$ -	\$ 755.86	\$ (2,576.00)	\$ (2,500.00)
100-8600-60.01	Contracted Services	\$ (25,000.00)	\$ 4,511.70	\$ -	\$ -
100-8600-60.02	Town Event Expenditures	\$ -	\$ 2,999.16	\$ (15,000.00)	\$ (15,000.00)
100-8600-62.00	Printing	\$ -	\$ -	\$ -	\$ -
100-8600-83.00	Department Equipment	\$ -	\$ -	\$ -	\$ -
TOTAL PLANNING/ZONING/DEV		\$ (30,000.00)	\$ 67,482.47	\$ (98,630.00)	\$ (96,764.00)

TOWN OF WINDSOR -EXPENDITURES					
BUDGET TO ACTUAL - YEAR ENDING JUNE 30, 2020					
PROPOSED BUDGET - YEAR ENDING JUNE 30, 2022					
EXPENDITURES		Budget FY - 2020	Actual FY-2020	Budget FY - 2021	Budget FY - 2022
100-95 MUNICIPAL INSURANCES					
100-9510 INSURANCE					
100-9510-48.00	Liability Insurances	\$ (73,975.00)	\$ 82,907.36	\$ (82,162.00)	\$ (97,071.00)
100-9510-48.01	Uninsured Claims & Losses	\$ -	\$ 956.56	\$ -	\$ -
TOTAL INSURANCE		\$ (73,975.00)	\$ 83,863.92	\$ (82,162.00)	\$ (97,071.00)
TOTAL MUNICIPAL INSURANCES		-\$73,975.00	\$83,863.92	-\$82,162.00	-\$97,071.00
100-97 EMPLOYEE RELATIONS					
100-9700 EMPLOYEE COSTS					
100-9700-15.00	Health Ins. - Deductibles	\$ (115,000.00)	\$ 143,712.67	\$ (115,000.00)	\$ (145,000.00)
100-9700-15.01	Health Ins. Premiums	\$ (373,113.00)	\$ 344,428.23	\$ (425,314.00)	\$ (434,592.00)
100-9700-15.02	Dental Ins. Premiums	\$ (14,515.00)	\$ 18,036.56	\$ (14,993.00)	\$ (14,993.00)
100-9700-15.03	Pension Contributions	\$ (64,500.00)	\$ 50,076.38	\$ (25,000.00)	\$ (25,000.00)
100-9700-15.04	Social Security	\$ -	\$ 956.90	\$ -	\$ -
100-9700-15.05	Unemployment Compensation	\$ -	\$ 729.35	\$ -	\$ -
100-9700-15.06	Workers Compensation	\$ (134,935.00)	\$ 153,827.18	\$ (123,940.00)	\$ (142,381.00)
100-9700-15.07	Life Ins. Premiums	\$ (16,304.00)	\$ 15,829.57	\$ (16,367.00)	\$ (16,367.00)
100-9700-15.08	VMERS PENSION	\$ (42,013.00)	\$ 42,441.21	\$ (75,743.00)	\$ (112,693.00)
100-9700-15.09	Leave Default	\$ -	\$ 332.48	\$ -	\$ -
100-9700-15.10	Call Firefighters Ins.	\$ (2,500.00)	\$ 2,410.00	\$ (2,500.00)	\$ (2,500.00)
100-9700-15.12	Physical Examinations	\$ -	\$ 53.60	\$ -	\$ -
100-9700-15.14	EyeMed Vision Plan	\$ (1,200.00)	\$ 753.72	\$ (1,200.00)	\$ (2,000.00)
100-9700-15.15	Pension Plan Admin Exp	\$ (5,750.00)	\$ 15,253.75	\$ (5,750.00)	\$ (15,000.00)
TOTAL EMPLOYEE COSTS		\$ (769,830.00)	\$ 788,841.60	\$ (805,807.00)	\$ (910,526.00)
AGENCIES VOTED SEPARATELY					
100-9800-44.01	Home Health Services	\$ (17,500.00)	\$ 17,500.00	\$ (17,500.00)	\$ (17,500.00)
100-9800-44.03	Homes of Runnemed	\$ (12,500.00)	\$ 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	SE VCA	\$ (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	Windsor Community Resource Ctr	\$ (5,000.00)	\$ 5,000.00	\$ (5,000.00)	\$ (5,000.00)
100-9800-44.15	Retired & Senior Volunteer	\$ (500.00)	\$ 500.00	\$ (500.00)	\$ (500.00)
100-9800-44.16	Senior Solutions	\$ (1,500.00)	\$ 1,500.00	\$ (2,000.00)	\$ (1,500.00)
100-9800-44.17	Public Health Council Upper Valley	\$ (346.00)	\$ 346.00	\$ (1,699.00)	\$ (1,699.00)
100-9800-44.18	Rachel's Kitchen Inc.	\$ -	\$ -	\$ (5,000.00)	\$ -
100-9800-44.19	Windsor Historical Society	\$ -	\$ -	\$ (3,000.00)	\$ (3,000.00)
100-9800-44.21	CT River Transit Bus	\$ (1,750.00)	\$ 1,750.00	\$ (1,750.00)	\$ (1,750.00)
100-9800-45.01	Windsor Library	\$ (86,681.00)	\$ 86,681.00	\$ (88,067.51)	\$ (88,067.51)
100-9800-45.02	Cemeteries	\$ (15,000.00)	\$ 23,270.00	\$ (20,000.00)	\$ (20,000.00)
100-9800-45.03	Windsor Library Bldg Fund	\$ -	\$ -	\$ (10,000.00)	\$ (10,000.00)
TOTAL AGENCIES VOTED SEP.		\$ (160,414.00)	\$ 168,684.00	\$ (186,653.51)	\$ (181,153.51)
TRANSFERS & MISC EXP					
100-9999-90.01	TRANS RESERVE FUND	\$ (75,000.00)	\$ 75,000.00	\$ (75,000.00)	\$ (75,000.00)
100-9999-90.02	TRANS GEN CAPITAL FD	\$ (50,000.00)	\$ 50,000.00	\$ (50,000.00)	\$ (65,000.00)
100-9999-90.03	Miscellaneous Expenditure	\$ -	\$ 3,642.96	\$ -	\$ -
TOTAL TRANSFERS & MISC EXP		\$ (125,000.00)	\$ 128,642.96	\$ (125,000.00)	\$ (140,000.00)
TOTAL EXPENDITURES		\$ (5,305,999.00)	\$ 8,664,498.76	\$ (5,575,135.51)	\$ (5,756,846.51)
TOTAL GENERAL FUND		\$ -	\$ 78,726.72	\$ -	\$ -

FIVE-YEAR CAPITAL PLAN

5 YEAR CAPITAL PLAN - FY 2022	Fund Bal.	2022	2023	2024	2025	2026	Total
RECREATION							
Major Equipment	\$22,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$25,000
Trails & Parks		\$5,000	\$5,000	\$5,000	\$5,000	\$10,000	\$30,000
RECREATION - TOTAL	\$22,000	\$10,000	\$10,000	\$10,000	\$10,000	\$15,000	\$55,000
FIRE DEPARTMENT							
2016 Brush Truck							
1999 Quality Ladder Truck		\$30,000	\$50,000	\$80,000	\$80,000	\$80,000	\$320,000
1991 International - to be replaced by combined truck		\$0					\$0
1991 KME - to be replaced by combined pumper tanker							\$0
2012 Saber Pumper							\$0
Total new truck capital funding							\$0
TOTAL - FIRE ROLLING STOCK	\$200,250	\$30,000	\$50,000	\$80,000	\$80,000	\$80,000	\$320,000
HIGHWAY DEPT - EQUIPMENT							\$0
2016 Freightliner 108SD		\$0					\$0
2018 Freightliner Dump	\$124,000	\$0					\$0
2007 Freightliner M2 Dump (to be replaced by 2020 dump)	\$5,000	\$10,000					\$10,000
2005 Freightliner M2 Dump	\$5,000	\$0	\$0	\$10,000	\$10,000	\$10,000	\$30,000
1998 Case Loader/backhoe		\$0	\$10,000	\$20,000	\$20,000	\$20,000	\$70,000
1991 Caterpillar Grader		\$0	\$10,000	\$20,000	\$20,000	\$20,000	\$70,000
2008 Caterpillar Loader		\$0					\$0
2008 Tenco Snowblower		\$0					\$0
1997 Backhoe							\$0
2005 Holder Sidewalk Tractor	\$95,786	\$0					\$0
2019 Holder Sidewalk Tractor							\$0
Elgin Street Sweeper	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$25,000
Chipper							\$0
TOTAL - HIGHWAY VEHICLES	\$234,786	\$15,000	\$25,000	\$55,000	\$55,000	\$55,000	\$205,000
ROAD, BRIDGE & BUILDINGS							\$0
Highway and Municipal Building Maintenance	\$25,000	\$10,000	\$20,000	\$20,000	\$20,000	\$25,000	\$95,000
State Grant match	\$10,050					\$20,000	\$20,000
Roadway Material Replenishment - Crushing contracting		\$0	\$5,000	\$5,000	\$5,000	\$5,000	\$20,000
TOTAL ROAD, BRIDGE & BUILDINGS	\$35,050	\$10,000	\$25,000	\$25,000	\$25,000	\$50,000	\$135,000
5 YEAR CAPITAL PLAN - CASH Allocation	\$492,086	\$65,000	\$110,000	\$170,000	\$170,000	\$200,000	\$715,000

HOW TO READ A WINDSOR PROPERTY TAX BILL

What is the purpose of this document?

- Review the components of a property tax bill.
- Review the State Property Tax Adjustment Program.
- Review the State Use Value Appraisal (Current Use) Program.
- Review the components of the municipal budget

What is on a property tax bill?

PAYABLE TO:
MAIL TO:

Town Of Windsor
29 Union Street
Windsor VT 05089

TAX BILL (802) 674-6788

THIS IS THE ONLY BILL YOU WILL RECEIVE. PLEASE FORWARD TO NEW OWNER IF PROPERTY IS SOLD.

PARCEL ID	BILL DATE	TAX YEAR
	02/10/2021	2020-2021

Location: H/L
Location:

OWNER
WINDSOR VT 05089

TAXES UNPAID AFTER THE DUE DATE ARE DELINQUENT.
POSTMARKS ARE NOT ACCEPTED AS TIMELY PAYMENT

HOUSESITE TAX INFORMATION
SPAN # SCL CODE: 244
TOTAL PARCEL ACRES
HOUSESITE VALUE
HOUSESITE EDUCATION TAX
HOUSESITE MUNICIPAL TAX
HOUSESITE TOTAL TAX
FOR INCOME TAX PURPOSES

ASSESSED VALUE	HOMESTEAD
REAL 2	3
TOTAL TAXABLE VALUE 164,460	
GRAND LIST VALUES 1,644.60	

MUNICIPAL TAXES				EDUCATION TAXES					
TAX RATE NAME	TAX RATE	x	GRAND LIST =	TAXES	TAX RATE NAME	TAX RATE	x	GRAND LIST =	TAXES
TOWN	1.5306	x	=		HOMESTEAD EDUCATION	1.4935	x	=	
OUTSIDE AGENCIES	0.0753	x	=						
EXEMPTION RECOVERY	0.0099	x	=						
4									5
Revised Bill					TOTAL EDUCATION TAX				
					EDUCATION STATE PAYMENT				
					EDUCATION NET TAX DUE				
					TAX SUMMARY				
					Municipal + Education				
					TOTAL TAX				
					TOTAL STATE PAYMENT				6
					TOTAL NET TAX DUE				

DETACH THE STUBS BELOW AND RETURN WITH YOUR PAYMENT

Town Of Windsor
TAX YEAR 2020-2021

1ST PAYMENT DUE
09/14/2020
OWNER NAME
PARCEL ID
AMOUNT DUE
AMOUNT PAID

ANY
INSTALLEMT
NOT PAID
WITHIN 60
DAYS OF DUE
DATE BEARS
INTEREST OF
1% PER MONTH
ON APRIL 12
2021 A
PENALTY OF
8% SHALL BE
APPLIED.
AFTER MAY 10
2021
INTEREST OF
1.5% PER
MONTH

Town Of Windsor
TAX YEAR 2020-2021

2ND PAYMENT DUE
02/10/2021
OWNER NAME
PARCEL ID
AMOUNT DUE
AMOUNT PAID

7

ANY
INSTALLEMT
NOT PAID
WITHIN 60
DAYS OF DUE
DATE BEARS
INTEREST OF
1% PER MONTH
ON APRIL 12
2021 A
PENALTY OF
8% SHALL BE
APPLIED.
AFTER MAY 10
2021
INTEREST OF
1.5% PER
MONTH

HOW TO READ A WINDSOR PROPERTY TAX BILL

What is on a property tax bill? continued....

1. Housesite Tax Information (block on upper right side of bill)

- **SPAN #:** School Property Account Number (SPAN): a unique 11-digit identification number assigned by a municipality to each property. The property tax adjustment is credited to the property tax bill linked to this number. The school code is the middle 3 numbers.
- **Total Parcel Acres:** Land associated with the parcel
- **Housesite and Housesite Value:** housesite value is not used in the tax classification system. It is used in the state's income sensitivity programs. A housesite is that portion of a homestead that includes the principal dwelling and as much of the land surrounding the dwelling as is reasonably necessary for use of the dwelling as a home, but in no event more than two acres per dwelling unit, and in the case of multiple dwelling units, no more than two acres per dwelling unit up to a maximum of 10 acres per parcel. See [32 V.S.A. § 5401](#).
- **Housesite Education Tax:** The dollar value of the property taxes owed in support of education.
- **Housesite Municipal Tax:** The dollar value of the property taxes owed in support of municipal services
- **Housesite Total Tax:** The total dollar value of property taxes owed associated with the parcel.

2. Assessed Value: The amount in dollars at which a property is put on the assessment rolls. It differs from the appraised value in three ways: fractional assessment laws, exemptions or stabilization agreements, and decisions by assessing officials to override appraised value estimates.

(appraised value is defined as: estimated value of a property as determined by a lister/assessor before any adjustments are made to that value for taxing purposes. Adjustments could include an assessment ratio if the property is to be taxed at a value other than full fair market value, either a full or partial exemption, or at a value established under a stabilization agreement.)

3. Homestead: Simply put "Homestead" means the principal dwelling and parcel of land surrounding the dwelling, owned and occupied by a resident individual as the individual's domicile or owned and fully leased on April 1, provided the property is not leased for more than 182 days out of the calendar year, or for purposes of the renter property tax adjustment under subsection 6066(b) of this title, rented and occupied by a resident individual as the individual's domicile. A complete definition can be found in [32 V.S.A. § 5401](#) Taxation and Finance: Education Property Tax.

4. Tax Rate Name (Tax Rate X Grand List = Taxes)

- **Town:** \$1.5306 on the current bill, dedicated to municipal services.
- **Outside Agencies:** \$.0753 on the current bill, dedicated to agencies that are voted on individually. Examples include the library, town cemeteries, various social services, public transportation, and others.
- **Exemption Recovery:** \$0.0099 on the current bill. The rate applies to cover stabilization agreements.

5. Homestead Education: \$1.4935 on the current bill. The Homestead Education Tax Rate is set by the State and is based primarily on the education spending per equalized pupil of all the pupils residing in your town. Many town districts are also members of union school districts. Each town and union school district will have a tax rate based on its spending per pupil. For towns with multiple school districts, the tax rate is a combination of those rates.

HOW TO READ A WINDSOR PROPERTY TAX BILL

- **The Education State Payment** reflects the amount the state contributes toward your state education tax through the state “Property Tax Adjustment Program”. This program can save you a significant amount of money on your property tax bill. It is important to check each year to see if you qualify.

6. **Tax Summary:** The above rates are applied to the Grand List which is: 1% of the listed value established by the local assessing officials, and the value used to determine municipal taxes for a municipality. For example, a home that has an assessed value of \$150,000 would be represented at 1% of its value in this section or 1,500.
7. **Payment Due:** This is the payment “coupon” that indicates the sum of money you need to pay in two equal payments to meet your tax obligation to the Town.

Calculation of Tax Rate X Grand List = Taxes

The rates above are calculated to provide the total property tax owed. Using a value of \$150,000 the rates would be as follows:

Town:	$1.5306 \times 1,500 = \$2,295.90$
Outside Agencies:	$0.0753 \times 1,500 = \$112.95$
Exemption Recovery:	$0.0099 \times 1,500 = \$14.85$
Homestead Education:	$1.4935 \times 1,500 = \underline{\$2,240.25}$
Total Tax Due:	\$4,663.95

State Property Tax Adjustment Program

- **Basic Requirements:**
 - You were domiciled in Vermont for the prior calendar year.
 - You were not claimed as a dependent of another taxpayer.
 - You have the property as your homestead as of April 1st.
 - You meet the household income criteria: Household income includes all income, taxable and nontaxable, of everyone who resided with you at any time during the tax year, including children and non-related individuals. If an individual resided with you for fewer than 12 months, include that individual's income only for the time s/he resided with you.
- **Will the State Payment really make any difference?**

The State payment will be different for everyone. Many will not be eligible, but the table on the next slide shows a random selection of Windsor property tax bills and associated state payments. As indicated, some are very small but others end up with a substantial reduction.

IMAGE of Tax adjustment

- **2018 Legislative Update:** H.16 of the 2018 Special Session reduced the maximum eligible house site value from \$500,000 to \$400,000 for filers with household income under \$90,000. The maximum eligible house site value for filers with \$90,000 or more of household income was reduced from \$250,000 to \$225,000. This affected the adjustment for some filers. The Property Tax Adjustment Calculator has been updated to reflect these changes.

The previous information is a summary of the program. For more information and the link to the rebate calculator please visit: <https://tax.vermont.gov/property/tax-credit>

HOW TO READ A WINDSOR PROPERTY TAX BILL

Use Value Appraisal (Current Use)

Vermont's Use Value Appraisal (UVA) Program (also known as "Current Use") enables eligible private lands where owners practice long-term forestry or agriculture to be appraised based on the property's value of production of wood or food rather than its residential or commercial development value. The Department of Taxes, Division of Property Valuation and Review (PV&R) is the lead agency, but the County Foresters help to administer the Forestry Use Value Appraisal portion of the program.

To qualify, parcels must contain at least 25 acres that will be enrolled and be managed according to a forest plan approved by the Vermont Department of Forests, Parks, and Recreation. House sites and land under other private or commercial developments are not eligible. For most forestland on productive soils (Site I, II and III), the primary forest management objective must be long-term production of forest products in accordance with established forest practices. Wildlife habitat, aesthetics, recreation, watershed protection, etc. are acceptable objectives when consistent with and complementary to timber management.

Certain lands where timber is not the principal objective may also qualify. These lands include significant wildlife habitats, special places and sensitive sites, miscellaneous inclusions of one acre or less, and Ecologically Significant Treatment Areas (ESTAs). ESTAs are options for owners who want to manage for the protection of significant ecological sites including certain riparian areas. ESTAs need not necessarily be managed for timber, but they do require that protective/conservation measures be described in the plan. For more information on ESTAs please contact your county forester.

Forestland which is not eligible includes:

- Two acres surrounding each dwelling including houses, camps, and mobile homes.
- Land used for commercial mining or removal of gravel.
- Other non-conforming uses such as lawns, recreational ponds, cell phone towers, etc.
- Any forested areas where the landowner chooses not to harvest trees, unless enrolled as an ESTA.
- Any utility right-of-way in excess of two acres and wider than 40 feet.
- Any land where the vegetation is not under the legal control of the landowner may not be enrolled.

Use Value and Taxes Land is divided into categories based on use value. Use values are determined annually by the Current Use Advisory Board. In 2020 these values are: Forestland \$151/acre (\$113/acre for land greater than one mile from a Class 1, 2, or 3 road.) Agricultural Land \$382/acre (Also Open Idle/Ag Land).

The local property tax rate is assessed against the enrolled land's use value (see above) instead of Fair Market Value (FMV). As an example, under FMV, 100 acres of productive forestland may be assessed at \$1,000/acre. If the sum of all property tax rates is \$2.00/per \$100 of assessed value, the annual tax on this land would be \$2,000. If this parcel was in UVA, it would be listed at \$151/acre and the annual property tax on these 100 acres would be \$302.

The difference in this case would be \$1,698. Tax savings on lands with portions excluded from UVA can be more complicated to figure and should be calculated after a town Assessor assesses the excluded land. For example, using our current tax rate.

	Assessed value		Total Assessed		
	Acres	Per Acre	Value	Tax Rate	Annual Tax
Use Value	100	\$151	\$15,100	\$3.1093	\$469.5043
Fair Market Value	100	\$1,000	\$100,000	\$3.1093	\$3,109.30

HOW TO READ A WINDSOR PROPERTY TAX BILL

How do Windsor's Taxes Compare?

It is not uncommon to hear residents in any community lament that their property taxes are too high, and Windsor is no different.

- In Windsor, often the complaint is that the tax **rate** is too high. The rate however is only half of the equation when calculating a tax bill. The other half is property value.
- All else being equal, if one town has high property values and the other has low property values, the high value town will have a low corresponding rate and vice versa.
- The following table lists all 24 towns in Windsor County with their population, number of houses, tax rates, median home value and median property tax bill. Towns are rated by tax bill, highest to lowest.

TAXYEAR	Town	Population	# of houses	Municipal Tax Rate	Education Tax Rate	Total Tax	Median Home Price	Median Property Tax
2016	Norwich	3414	1691	\$ 1.80	\$ 0.51	\$ 2.31	\$ 497,900	\$ 11,495.02
2016	West Windsor	1099	801	\$ 1.90	\$ 0.43	\$ 2.33	\$ 341,700	\$ 7,953.07
2016	Woodstock village	879	658	\$ 1.67	\$ 0.37	\$ 2.04	\$ 389,660	\$ 7,940.88
2016	Weston	566	607	\$ 1.65	\$ 0.47	\$ 2.11	\$ 340,825	\$ 7,202.65
2016	Plymouth	619	882	\$ 1.81	\$ 0.49	\$ 2.30	\$ 309,800	\$ 7,119.82
2016	Pomfret	904	618	\$ 1.45	\$ 0.39	\$ 1.83	\$ 381,200	\$ 6,981.68
2016	Barnard	947	713	\$ 1.63	\$ 0.43	\$ 2.07	\$ 297,450	\$ 6,153.35
2016	Hartford	9952	6113	\$ 1.52	\$ 0.95	\$ 2.46	\$ 226,630	\$ 5,586.20
2016	Reading	666	459	\$ 1.76	\$ 0.46	\$ 2.22	\$ 251,600	\$ 5,578.48
2016	Andover	467	398	\$ 1.20	\$ 0.38	\$ 1.58	\$ 317,000	\$ 5,023.82
2016	Hartland	3393	1572	\$ 1.52	\$ 0.44	\$ 1.96	\$ 256,330	\$ 5,011.51
2016	Windsor	3553	1764	\$ 1.24	\$ 1.43	\$ 2.67	\$ 169,975	\$ 4,539.52
2016	Bridgewater	936	662	\$ 1.69	\$ 0.44	\$ 2.13	\$ 212,450	\$ 4,515.20
2016	Bethel	2030	1087	\$ 1.57	\$ 0.84	\$ 2.41	\$ 185,500	\$ 4,477.60
2016	Sharon	1502	754	\$ 1.45	\$ 0.68	\$ 2.12	\$ 203,800	\$ 4,329.12
2016	Stockbridge	736	603	\$ 1.60	\$ 0.55	\$ 2.15	\$ 197,700	\$ 4,259.84
2016	Chester	3154	1832	\$ 1.26	\$ 0.69	\$ 1.95	\$ 210,105	\$ 4,106.50
2016	Weathersfield	2825	1487	\$ 1.59	\$ 0.63	\$ 2.21	\$ 185,500	\$ 4,106.04
2016	Springfield	3979	1767	\$ 1.51	\$ 1.52	\$ 3.04	\$ 134,500	\$ 4,086.92
2016	Royalton	2773	1457	\$ 1.43	\$ 0.68	\$ 2.10	\$ 194,170	\$ 4,082.62
2016	Baltimore	244	128	\$ 1.60	\$ 0.43	\$ 2.03	\$ 196,700	\$ 3,997.53
2016	Rochester	1139	873	\$ 1.43	\$ 0.54	\$ 1.97	\$ 193,187	\$ 3,796.51
2016	Ludlow	795	721	\$ 1.68	\$ 0.29	\$ 1.97	\$ 178,400	\$ 3,522.33
2016	Cavendish	1367	969	\$ 1.38	\$ 0.39	\$ 1.77	\$ 180,790	\$ 3,196.55

* City-Data is the source for demographic information. VT. Dept. of Taxes is the source for tax information. Some population figures may appear smaller than expected due to village designations within towns. Springfield and Woodstock are examples. All statistics however use the same basis for calculation. FY 2016 date is the most current available.

- Windsor County consists of 24 towns. Populations range from 244 to 9,952. **Windsor ranks 3rd highest** at 3,553 behind Hartford and Springfield.
- Of the 24 towns, **Hartford, Springfield, and Windsor**, can be described as “full service towns” with a **paid full-time** fire, police, and recreation departments in addition to highway and administration.

HOW TO READ A WINDSOR PROPERTY TAX BILL

- **Tax Rate:** Of the 24 towns **Windsor has the 2nd highest** tax rate, behind Springfield.
- **Tax Bill:** Of the 24 towns **Windsor has the 13th highest tax bill** with a median bill of \$4,539. Of the full service towns Hartford is over \$1,000 higher at \$5,586, Springfield is \$450 lower at \$4,086. Other than Springfield all other towns with lower tax bills provide substantially less service.
- **Median Home Price:** Windsor ranks 23rd in median home price at \$169,975. Only Springfield is lower at \$134,500.

Given the data, it appears that Windsor offers a lot of services for the money, which translates to **value**.

Value is nice, but not everyone expects the same things from their community. To some, easy access to commerce and a robust offering of recreation, health and safety services is important. To others, a rural lifestyle with fewer services and more open space may be the objective. Windsor county does offer every option!

** Please note this section's data is based on the last fully complete data set for Windsor County that we have available from 2016.

Windsor Value

As real estate agents will tell you when making housing decisions it is location, location, location! Sense of community and housing costs are obvious other considerations.

- Windsor has a convenient location to both the Upper Valley employment centers and regional recreational opportunities.
- Windsor is working hard (and spending significantly on infrastructure and services) to burnish its reputation in the Upper Valley.
- A quick reference to any of the online real estate websites will demonstrate that a home in Windsor will typically list for \$10,000 to \$50,000 less than a similar home in a surrounding town.
- Every \$10,000 saved on a mortgage translates into around \$50+/month at today's rates. Lower home cost, equal or lower taxes, and more services translates into community value.

TOWN OF WINDSOR, VERMONT
FINANCIAL STATEMENTS
JUNE 30, 2020
AND
INDEPENDENT AUDITOR'S REPORTS

TOWN OF WINDSOR, VERMONT

JUNE 30, 2020

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INDEPENDENT AUDITOR'S REPORT

The Selectboard
Town of Windsor, Vermont

Report on 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, 2020, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Town's preparation and fair presentation of the financial statements 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, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the 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, 2020, 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.

Other Matters

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.

The accompanying schedules 1 through 6 are 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. Such 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 20, 2021 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 20, 2021

Melgett Jennett
Shosh-Nia, P.C.

**TOWN OF WINDSOR, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2020**

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, 2020. Please read it in conjunction with the Town's financial statements.

Financial Highlights

- The Town's net position decreased by \$507,903 as a result of this year's operations. Net position of our business-type activities decreased by \$269,020; net position of our governmental activities decreased by \$238,883.
- The expenses incurred for all Town programs were \$7,978,828 for the year ending June 30, 2020. No new programs were added during the year.
- As of June 30, 2020, the General Fund ending fund balance (deficit) was \$437,946; the Community Development Fund ending fund balance was \$162,660; the Hoisington Fund ending fund balance was \$407,795; the FEMA Brook Road Fund ending fund balance was \$86,830; the Dam Project Fund ending fund balance was \$77,390; and the ending fund balance of the Other Governmental Funds was \$57,989, for a combined total end of year governmental fund balance of \$354,718.
- During the year, the Town had revenues and other financing sources that were \$363,307 more than expenditures and other financing uses for all governmental funds.
- At the end of the 2020 fiscal year, the Town's General Fund had revenues and other financing sources that were \$264,192 more than expenditures.
- The Town's proprietary funds had an overall operating loss of \$111,633. This deficit was comprised of operating income of \$94,278 in the Water Fund and operating loss of \$205,911 in the Sewer Fund.
- The unassigned fund balance of the General Fund was a deficit of \$437,946 as of June 30, 2020. The unassigned fund balance of the General Fund was a deficit of \$825,425 as of June 30, 2019.
- Depreciation expense in governmental activities totaling \$742,503 was allocated to the following functions: general government \$98,881, public safety \$278,713, public works \$353,661, and culture and recreation \$11,248.
- Depreciation expense in the business-type activities totaling \$805,541 was allocated to the following functions: water \$292,528 and sewer \$513,013.
- At the end of the fiscal year 2020, the Town had a total of \$2,283,083 in notes receivable (see note 3 in the Notes to Financial Statements).
- The Town had short-term debt of \$654,836 on June 30, 2020. Long-term debt totaled \$5,199,962 and \$5,663,984 in governmental and business-type activities, respectively.

Windsor Vermont's Fiscal Management

Fiscal management and reporting, the process of planning, directing and controlling financial resources, continued to improve during FY20, though there is still work to be done.

There are three important points that should be noted for FY20 fiscal management results:

1. The high volume of storm related grant funded projects has been completed and the Town looks forward to more stable fiscal management results and a declining deficit balance in upcoming years.
2. Regarding the Town's overall financial health, the cumulative General Fund fund balance deficit from FY19 that arose primarily from storm and other infrastructure related expenditures, totaled \$702,138. This deficit has been reduced by \$264,192 to \$437,946. The Town expects to see this substantially reduced even further and perhaps eliminated in FY21.
3. The day to day budgeted operations of the Town for FY20 has been a difficult year with the Covid-19 pandemic that has contributed to an operating deficit of about 1% or approximately \$79,000 from Fire/Ambulance and Economic Development operations. The Town anticipates this deficit will be offset with a surplus in FY21.

The Town expects its day to day activities to continue to "normalize" into FY21. Most of the construction season was idled in FY20 and grant related activity was substantially reduced due to the pandemic. The Town expects these activities will pick-up in FY21 as the Town plans infrastructure improvements in roads, sidewalks, drainage, and economic development.

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 \$507,903 from a year ago - decreasing from a balance of \$17,356,953 to \$16,849,050. 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>	
	2019	2020	2019	2020	2019	2020
Assets						
Current and						
Other Assets	\$ 4,827,299	\$ 3,851,894	\$ 1,327,024	\$ 1,219,922	\$ 6,154,323	\$ 5,071,816
Capital Assets	12,996,503	12,917,393	14,374,547	13,869,977	27,371,050	26,787,370
Total Assets	17,823,802	16,769,287	15,701,571	15,089,899	33,525,373	31,859,186
Deferred Outflows of Resources	171,101	20,564	-	-	171,101	20,564
Liabilities						
Long-term Debt						
Outstanding	4,882,139	5,199,962	6,007,722	5,663,984	10,889,861	10,863,946
Other Liabilities	2,961,916	1,769,553	89,346	90,432	3,051,262	1,859,985
Total Liabilities	7,844,055	6,969,515	6,097,068	5,754,416	13,941,123	12,723,931
Deferred Inflows of Resources	2,398,398	2,306,769	-	-	2,398,398	2,306,769
Net Position						
Net Investment in						
Capital Assets	6,629,124	6,972,259	8,366,825	8,205,993	14,995,949	15,178,252
Restricted	878,117	953,329	-	-	878,117	953,329
Unrestricted	245,209	(412,021)	1,237,678	1,129,490	1,482,887	717,469
Total Net Position	\$ 7,752,450	\$ 7,513,567	\$ 9,604,503	\$ 9,335,483	\$ 17,356,953	\$ 16,849,050

Net position of the Town's governmental activities decreased in 2020 by \$238,883 compared to an increase in 2019 of \$731,957. The net position of our business-type activities decreased in 2020 by \$269,020 compared to a decrease of \$368,912 in 2019.

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 2019 and 2020.

TABLE 2
Change in Net Position

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total Primary Government</u>	
	2019	2020	2019	2020	2019	2020
REVENUES						
Program Revenues:						
Charges for Services	\$ 1,188,315	\$ 1,110,581	\$ 1,638,789	\$ 1,717,823	\$ 2,827,104	\$ 2,828,404
Grants and Contributions	1,581,646	332,194	-	-	1,581,646	332,194
Other	144,756	102,043	90,671	97,064	235,427	199,107
General Revenues:						
Property Taxes	3,922,798	4,070,018	-	-	3,922,798	4,070,018
Investment Earnings	56,701	35,999	5,038	5,203	61,739	41,202
Total Revenues	<u>6,894,216</u>	<u>5,650,835</u>	<u>1,734,498</u>	<u>1,820,090</u>	<u>8,628,714</u>	<u>7,470,925</u>
PROGRAM EXPENSES						
General Government	1,868,144	1,947,124	-	-	1,868,144	1,947,124
Culture and Recreation	258,615	253,672	-	-	258,615	253,672
Public Safety	2,315,090	2,465,560	-	-	2,315,090	2,465,560
Public Works	1,353,619	803,727	-	-	1,353,619	803,727
Community Development	15,811	60,200	-	-	15,811	60,200
Special Articles	151,068	168,684	-	-	151,068	168,684
Water	-	-	666,882	664,073	666,882	664,073
Sewer	-	-	1,268,581	1,262,447	1,268,581	1,262,447
Interest	213,120	204,535	154,739	148,806	367,859	353,341
Total Program Expenses	<u>6,175,467</u>	<u>5,903,502</u>	<u>2,090,202</u>	<u>2,075,326</u>	<u>8,265,669</u>	<u>7,978,828</u>
Transfers	<u>13,208</u>	<u>13,784</u>	<u>(13,208)</u>	<u>(13,784)</u>	<u>-</u>	<u>-</u>
Increase (decrease) in Net Position	<u>\$ 731,957</u>	<u>\$ (238,883)</u>	<u>\$ (368,912)</u>	<u>\$ (269,020)</u>	<u>\$ 363,045</u>	<u>\$ (507,903)</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 2020 by each of these functions. The net cost of business-type activities shows the cost of sewer and water services which was not recovered was \$260,439.

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	\$ 1,947,124	\$ 1,789,981	\$ -	\$ -
Culture and Recreation	253,672	110,692	-	-
Public Safety	2,465,560	1,501,669	-	-
Public Works	803,727	565,185	-	-
All Others	<u>433,419</u>	<u>391,157</u>	<u>2,075,326</u>	<u>260,439</u>
Totals	<u>\$ 5,903,502</u>	<u>\$ 4,358,684</u>	<u>\$ 2,075,326</u>	<u>\$ 260,439</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 \$354,718. The combined fund balance at the end of the previous fiscal year was a deficit of \$8,589.

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 \$167,728 over those budgeted. At the end of the year total expenditures were \$876,010 over those budgeted. The primary cause of this variance was related to capital asset additions (expenditures) that were funded through grant revenues, interfund transfers and long-term debt proceeds. Other financing sources were \$972,474 over those budgeted. These variances decreased the prior year deficit of \$702,138 to a deficit of \$437,946 at June 30, 2020.

Capital Assets and Debt Management

Capital Assets

At June 30, 2020, the Town had \$26,787,370, which is net of accumulated depreciation of \$18,282,200, 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 \$583,680 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>2019</u>	<u>2020</u>	<u>2019</u>	<u>2020</u>	<u>2019</u>	<u>2020</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	4,300,056	94,832	7,441	177,601	4,307,497	272,433
Buildings and improvements	2,888,019	2,777,601	-	-	2,888,019	2,777,601
Vehicles and equipment	1,227,196	1,203,624	736,558	807,905	1,963,754	2,011,529
Infrastructure	3,960,123	8,220,227	13,615,548	12,869,471	17,575,671	21,089,698
Totals	<u>\$ 12,996,503</u>	<u>\$ 12,917,393</u>	<u>\$ 14,374,547</u>	<u>\$ 13,869,977</u>	<u>\$ 27,371,050</u>	<u>\$ 26,787,370</u>

Long-term Obligations

At June 30, 2020, the Town had \$235,522 in accrued compensated absences, \$90,336 in capital lease obligations and \$10,863,946 in bonds and notes outstanding, a net decrease of \$69,854, as detailed in Table 5.

Table 5
Long-term Debt Outstanding at Year End

	Balance			Balance
	<u>July 1, 2019</u>	<u>Additions</u>	<u>Payments</u>	<u>June 30, 2020</u>
<i>Governmental Activities</i>				
Notes and bonds payable	\$ 4,861,473	\$ 840,090	\$ (501,601)	\$ 5,199,962
Other long-term debt	20,666	-	(20,666)	-
Capital lease payable	142,636	-	(52,300)	90,336
Accrued compensated absences	<u>201,350</u>	<u>10,757</u>	<u>-</u>	<u>212,107</u>
Totals	<u>\$ 5,226,125</u>	<u>\$ 850,847</u>	<u>\$ (574,567)</u>	<u>\$ 5,502,405</u>
<i>Business-type Activities</i>				
Notes and bonds payable	\$ 6,007,722	\$ -	\$ (343,738)	\$ 5,663,984
Accrued compensated absences	<u>25,811</u>	<u>-</u>	<u>(2,396)</u>	<u>23,415</u>
Totals	<u>\$ 6,033,533</u>	<u>\$ -</u>	<u>\$ (346,134)</u>	<u>\$ 5,687,399</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 FY20 with a current year deficit reduction of \$264,192 and when combined with the carryover deficit from prior fiscal years of \$702,138, the General Fund ended the fiscal year with a cumulative deficit of \$437,936. The cumulative deficit is the result of expenses, outflow of resources, exceeding the inflow of resources, revenues, that have accumulated beginning in fiscal year 2012, primarily, though not exclusively, with the Irene, August 2011, and the July 2013 (FY14) catastrophic storms. There are other contributing factors, but the storms and other related infrastructure improvements are the primary drivers that essentially explain the cumulative deficit.

The General Fund deficit of \$437,936 has arisen primarily from unbudgeted project related expenditures where the timing differences between project related expenditures and the receipt of revenues to cover the expenditures creates a negative fund balance. For example, this timing difference occurs when bond fund revenues are received and recorded in one fiscal year while project expenditures may occur over subsequent or multiple fiscal periods. These timing differences are expected, easily reconcilable and are consistent with sound fiscal management.

The final storm reimbursable amounts were determined and agreed upon between the Town, the State of Vermont and FEMA in FY20. Non-reimbursable amounts remaining for certain storm and other infrastructure related expenditures are expected to be permanently financed in FY21 with a combination of debt and capital reserves that would primarily eliminate the negative fund balance. The financing costs will be included for recovery in the FY22 annual budget that may require a tax increase or may be covered with reductions in other operating expenditures as determined by the Town Manager and the Select Board.

The Select Board increased the Town's municipal tax rate by \$.0544 from \$1.5614 to \$1.6158 to support the budget approved by the residents at the annual Town meeting. This represented an increase of 3.5%. An increase in the school tax rate of \$.0739 resulted in an overall residential tax increase of \$.1283 or about 4.3%.

TOWN OF WINDSOR, VERMONT
GOVERNMENT-WIDE STATEMENT OF NET POSITION
JUNE 30, 2020
(Page 1 of 2)

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Totals</u>
ASSETS:			
Current assets -			
Cash and cash equivalents	\$ 1,095,805	\$ 6,229	\$ 1,102,034
Investments	447,495	203,337	650,832
Property taxes receivable	192,816	-	192,816
Accounts receivable, net	272,735	526,316	799,051
Grants receivable	44,000	-	44,000
Interfund note	(483,331)	483,331	-
Due (to) from other activities	(709)	709	-
Total current assets	<u>1,568,811</u>	<u>1,219,922</u>	<u>2,788,733</u>
Noncurrent assets -			
Notes receivable, net	2,283,083	-	2,283,083
Capital assets	18,907,181	26,162,389	45,069,570
less - accumulated depreciation	(5,989,788)	(12,292,412)	(18,282,200)
Total noncurrent assets	<u>15,200,476</u>	<u>13,869,977</u>	<u>29,070,453</u>
Total assets	<u>16,769,287</u>	<u>15,089,899</u>	<u>31,859,186</u>
DEFERRED OUTFLOWS OF RESOURCES:			
Deferred pension expense	<u>20,564</u>	<u>-</u>	<u>20,564</u>
LIABILITIES:			
Current liabilities -			
Accounts payable	342,669	8,964	351,633
Accrued interest	27,665	58,053	85,718
Accrued wages	91,736	-	91,736
Note payable	654,836	-	654,836
Current portion of capital leases	57,543	-	57,543
Current portion of long-term debt	564,605	351,053	915,658
Total current liabilities	<u>1,739,054</u>	<u>418,070</u>	<u>2,157,124</u>
Noncurrent liabilities -			
Accrued compensated absences	212,107	23,415	235,522
Net pension liability	350,204	-	350,204
Obligation under capital leases	32,793	-	32,793
Long-term debt	4,635,357	5,312,931	9,948,288
Total noncurrent liabilities	<u>5,230,461</u>	<u>5,336,346</u>	<u>10,566,807</u>
Total liabilities	<u>6,969,515</u>	<u>5,754,416</u>	<u>12,723,931</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, 2020
(Page 2 of 2)

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Totals</u>
DEFERRED INFLOWS OF RESOURCES:			
Customer tax overpayments	8,487	-	8,487
Deferred pension credits	3,491	-	3,491
Deferred grant revenue	<u>2,294,791</u>	<u>-</u>	<u>2,294,791</u>
Total deferred inflows of resources	<u>2,306,769</u>	<u>-</u>	<u>2,306,769</u>
NET POSITION:			
Net investment in capital assets	6,972,259	8,205,993	15,178,252
Restricted	953,329	-	953,329
Unrestricted	<u>(412,021)</u>	<u>1,129,490</u>	<u>717,469</u>
Total net position	\$ <u>7,513,567</u>	\$ <u>9,335,483</u>	\$ <u>16,849,050</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, 2020

	Expenses	Program Revenues			Net (Expense) Revenue and		
		Grants and Contributions	Charges for Services	Other	Governmental Activities	Business-type Activities	Totals
FUNCTIONS/PROGRAMS:							
Governmental activities -							
General government	\$ 1,947,124	\$ 65,917	\$ 43,284	\$ 47,942	\$ (1,789,981)	\$ -	\$ (1,789,981)
Culture and recreation	253,672	21,800	120,780	400	(110,692)	-	(110,692)
Public safety	2,465,560	5,935	946,517	11,439	(1,501,669)	-	(1,501,669)
Public works	803,727	238,542	-	-	(565,185)	-	(565,185)
Community development	60,200	-	-	42,262	(17,938)	-	(17,938)
Special articles	168,684	-	-	-	(168,684)	-	(168,684)
Interest	204,535	-	-	-	(204,535)	-	(204,535)
Total governmental activities	<u>5,903,502</u>	<u>332,194</u>	<u>1,110,581</u>	<u>102,043</u>	<u>(4,358,684)</u>	<u>-</u>	<u>(4,358,684)</u>
Business-type activities -							
Water	664,073	-	730,909	27,442	-	94,278	94,278
Sewer	1,262,447	-	986,914	69,622	-	(205,911)	(205,911)
Interest	148,806	-	-	-	-	(148,806)	(148,806)
Total business-type activities	<u>2,075,326</u>	<u>-</u>	<u>1,717,823</u>	<u>97,064</u>	<u>-</u>	<u>(260,439)</u>	<u>(260,439)</u>
	<u>\$ 7,978,828</u>	<u>\$ 332,194</u>	<u>\$ 2,828,404</u>	<u>\$ 199,107</u>	<u>(4,358,684)</u>	<u>(260,439)</u>	<u>(4,619,123)</u>
GENERAL REVENUES - PROPERTY TAXES					4,070,018	-	4,070,018
- INVESTMENT INCOME					35,999	5,203	41,202
TRANSFERS IN (OUT)					13,784	(13,784)	-
					<u>4,119,801</u>	<u>(8,581)</u>	<u>4,111,220</u>
CHANGE IN NET POSITION					(238,883)	(269,020)	(507,903)
NET POSITION, July 1, 2019					<u>7,752,450</u>	<u>9,604,503</u>	<u>17,356,953</u>
NET POSITION, June 30, 2020					<u>\$ 7,513,567</u>	<u>\$ 9,335,483</u>	<u>\$ 16,849,050</u>

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

TOWN OF WINDSOR, VERMONT
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2020
(Page 1 of 3)

	General Fund	Community Development Fund	Hoisington Fund	FEMA Brook Road Fund	Dam Project Fund	Other Governmental Funds	Totals Governmental Funds
ASSETS							
Cash and cash equivalents	\$ 837,400	\$ 223,940	\$ -	\$ -	\$ -	\$ 34,465	\$ 1,095,805
Investments	-	-	407,795	-	-	39,700	447,495
Property taxes receivable	192,816	-	-	-	-	-	192,816
Accounts receivable, net	272,735	-	-	-	-	-	272,735
Grants receivable	44,000	-	-	-	-	-	44,000
Notes receivable, net	-	2,074,537	-	-	-	208,546	2,283,083
Due from other funds	-	-	-	86,830	77,390	-	164,220
Total assets	\$ 1,346,951	\$ 2,298,477	\$ 407,795	\$ 86,830	\$ 77,390	\$ 282,711	\$ 4,500,154
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITY							
LIABILITIES:							
Accounts payable	\$ 342,669	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 342,669
Accrued wages	91,736	-	-	-	-	-	91,736
Note payable	654,836	-	-	-	-	-	654,836
Interfund note payable	483,331	-	-	-	-	-	483,331
Due to other funds	99,181	59,487	-	-	-	6,261	164,929
Total liabilities	1,671,753	59,487	-	-	-	6,261	1,737,501

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

TOWN OF WINDSOR, VERMONT
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2020
(Page 2 of 3)

	General Fund	Community Development Fund	Hoisington Fund	FEMA Brook Road Fund	Dam Project Fund	Other Governmental Funds	Totals Governmental Funds
DEFERRED INFLOWS OF RESOURCES:							
Deferred property tax revenue	104,657	-	-	-	-	-	104,657
Customer tax overpayments	8,487	-	-	-	-	-	8,487
Deferred grant revenue	-	2,076,330	-	-	-	218,461	2,294,791
Total deferred inflows of resources	<u>113,144</u>	<u>2,076,330</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>218,461</u>	<u>2,407,935</u>
FUND EQUITY:							
Fund balances -							
Nonspendable	-	-	400,000	-	-	-	400,000
Restricted	-	162,660	-	86,830	77,390	44,760	371,640
Committed	141,825	-	7,795	-	-	32,069	181,689
Unassigned	<u>(579,771)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(18,840)</u>	<u>(598,611)</u>
Total fund balances (deficit)	<u>(437,946)</u>	<u>162,660</u>	<u>407,795</u>	<u>86,830</u>	<u>77,390</u>	<u>57,989</u>	<u>354,718</u>
Total liabilities, deferred inflows of resources and fund equity	\$ <u>1,346,951</u>	\$ <u>2,298,477</u>	\$ <u>407,795</u>	\$ <u>86,830</u>	\$ <u>77,390</u>	\$ <u>282,711</u>	\$ <u>4,500,154</u>

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

TOWN OF WINDSOR, VERMONT
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2020
(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	\$ 354,718
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	18,907,181
Accumulated depreciation	(5,989,788)
Liabilities not due and payable in the year are not reported in the governmental funds.	
Accrued compensated absences	(212,107)
Accrued interest on long-term debt	(27,665)
Capital leases payable	(90,336)
Long-term debt	(5,199,962)
Deferred taxes are reported in the governmental funds to offset uncollected taxes which are not available financial resources.	
Deferred property taxes	104,657
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	20,564
Deferred pension credits	(3,491)
Net pension liability	<u>(350,204)</u>
Net position of governmental activities - Government-wide Statement of Net Position	<u>\$ 7,513,567</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, 2020

(Page 1 of 3)

	General Fund	Community Development Fund	Hoisington Fund	FEMA Brook Road Fund	Dam Project Fund	Other Governmental Funds	Totals Governmental Funds
REVENUES:							
Property taxes	\$ 4,085,808	\$ -	\$ -	\$ -	-	\$ -	\$ 4,085,808
Intergovernmental	179,483	-	-	130,910	-	-	310,393
Fees, licenses and permits	153,245	-	-	-	-	-	153,245
Charges for goods and services	967,013	-	-	-	-	-	967,013
Investment income	21,274	136	4,205	-	-	51	25,666
Collection of notes receivable - principal	-	42,262	-	-	-	-	42,262
- interest	-	10,333	-	-	-	-	10,333
Miscellaneous	49,704	-	-	-	-	22,200	71,904
Total revenues	<u>5,456,527</u>	<u>52,731</u>	<u>4,205</u>	<u>130,910</u>	<u>-</u>	<u>22,251</u>	<u>5,666,624</u>
EXPENDITURES:							
Current -							
General government	1,572,258	26,582	-	-	-	7,636	1,606,476
Culture and recreation	242,424	-	-	-	-	-	242,424
Public safety	2,186,847	-	-	-	-	-	2,186,847
Public works	466,066	-	-	-	-	-	466,066
Community development	-	60,200	-	-	-	-	60,200
Special articles	168,684	-	-	-	-	-	168,684
Capital outlay	630,828	-	-	-	344	16,220	647,392
Debt service - principal long-term debt	501,601	-	-	-	-	-	501,601
- interest long-term debt	171,578	-	-	-	-	-	171,578
- interest short-term debt	27,714	-	-	-	-	-	27,714
- principal other long-term debt	20,666	-	-	-	-	-	20,666
- principal capital leases	52,300	-	-	-	-	-	52,300
- interest capital leases	5,243	-	-	-	-	-	5,243
Total expenditures	<u>6,046,209</u>	<u>86,782</u>	<u>-</u>	<u>-</u>	<u>344</u>	<u>23,856</u>	<u>6,157,191</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, 2020

(Page 2 of 3)

	General Fund	Community Development Fund	Hoisington Fund	FEMA Brook Road Fund	Dam Project Fund	Other Governmental Funds	Totals Governmental Funds
EXCESS OF REVENUES OR (EXPENDITURES)	(589,682)	(34,051)	4,205	130,910	(344)	(1,605)	(490,567)
OTHER FINANCING SOURCES (USES):							
Loan proceeds	840,090	-	-	-	-	-	840,090
Interfund transfers in (out), net	13,784	-	-	-	-	-	13,784
Total other financing sources (uses)	<u>853,874</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>853,874</u>
NET CHANGE IN FUND BALANCES	264,192	(34,051)	4,205	130,910	(344)	(1,605)	363,307
FUND BALANCES (DEFICIT), July 1, 2019	<u>(702,138)</u>	<u>196,711</u>	<u>403,590</u>	<u>(44,080)</u>	<u>77,734</u>	<u>59,594</u>	<u>(8,589)</u>
FUND BALANCES (DEFICIT), June 30, 2020	<u>\$ (437,946)</u>	<u>\$ 162,660</u>	<u>\$ 407,795</u>	<u>\$ 86,830</u>	<u>\$ 77,390</u>	<u>\$ 57,989</u>	<u>\$ 354,718</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, 2020

(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	\$ 363,307
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	663,393
Depreciation	(742,503)
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	(10,757)
(Increase) Decrease in accrued interest on long-term debt	(6,934)
Proceeds from long-term debt	(840,090)
Principal payments on long-term debt	501,601
Principal payments on other long-term debt	20,666
Principal payments on capital leases	52,300
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	(120,447)
Current year - deferred property taxes	104,657
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	(224,076)
Change in net position of governmental activities - Government-wide Statement of Activities	\$ <u>(238,883)</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, 2020

(Page 1 of 3)

	Original and Final <u>Budget</u>	Actual (Budgetary Basis) <u>Basis)</u>	Variance Over (Under) <u>(Under)</u>
REVENUES:			
Property taxes	\$ 3,822,730	\$ 3,889,983	\$ 67,253
Delinquent tax penalties and interest	30,000	35,411	5,411
Special articles	160,414	160,414	-
Intergovernmental	118,000	179,483	61,483
Fees, licenses and permits	180,055	153,245	(26,810)
Departmental -			
Police	49,000	106,487	57,487
Fire	500	11,148	10,648
Ambulance	812,000	728,598	(83,402)
Recreation and parks	95,000	120,780	25,780
Total departmental income	956,500	967,013	10,513
Investment income	1,000	21,274	20,274
Miscellaneous	20,100	49,704	29,604
Total revenues	<u>5,288,799</u>	<u>5,456,527</u>	<u>167,728</u>
EXPENDITURES:			
General government -			
Town office	30,987	24,170	(6,817)
Administration and management	186,701	194,467	7,766
Accounting	22,500	31,037	8,537
Election administration	4,077	1,387	(2,690)
Economic development	80,000	96,396	16,396
Board of abatement	215	-	(215)
Town clerk	53,978	51,052	(2,926)
Funds management - Treasurer	44,008	53,767	9,759
Municipal offices - Town Hall	112,800	142,987	30,187
Listers	44,841	27,935	(16,906)
Planning and zoning	30,000	67,482	37,482
Insurance	73,975	83,864	9,889
Employee benefits	769,830	788,842	19,012
Total general government	<u>1,453,912</u>	<u>1,563,386</u>	<u>109,474</u>
Culture and recreation -			
Recreation	232,640	246,453	13,813
Welcome Center	11,500	8,873	(2,627)
Health inspector	965	971	6
Total culture and recreation	<u>245,105</u>	<u>256,297</u>	<u>11,192</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, 2020

(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	997,301	1,069,653	72,352
Traffic control	1,400	1,600	200
Parking meters	3,100	5,342	2,242
Fire and ambulance	<u>1,089,661</u>	<u>1,186,141</u>	<u>96,480</u>
Total public safety	<u>2,091,462</u>	<u>2,262,736</u>	<u>171,274</u>
Public works -			
Highway maintenance	318,083	615,763	297,680
Vehicle operation and maintenance	49,600	323,344	273,744
Bridge and dam repairs	2,900	5,421	2,521
Street lighting	45,000	41,315	(3,685)
Solid waste management	<u>31,000</u>	<u>30,161</u>	<u>(839)</u>
Total public works	<u>446,583</u>	<u>1,016,004</u>	<u>569,421</u>
Debt service -			
Principal and interest	<u>772,723</u>	<u>779,102</u>	<u>6,379</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	346	346	-
CT River Transit bus	1,750	1,750	-
Windsor Public Library	86,681	86,681	-
Cemeteries	<u>15,000</u>	<u>23,270</u>	<u>8,270</u>
Total special articles	<u>160,414</u>	<u>168,684</u>	<u>8,270</u>
Total expenditures	<u>5,170,199</u>	<u>6,046,209</u>	<u>876,010</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, 2020

(Page 3 of 3)

	Original and Final <u>Budget</u>	Actual (Budgetary <u>Basis</u>)	Variance Over <u>(Under)</u>
EXCESS OF REVENUES OR (EXPENDITURES)	118,600	(589,682)	(708,282)
OTHER FINANCING SOURCES (USES):			
Loan proceeds	-	840,090	840,090
Interfund transfers in (out), net	<u>(118,600)</u>	<u>13,784</u>	<u>132,384</u>
Total other financing sources (uses)	<u>(118,600)</u>	<u>853,874</u>	<u>972,474</u>
NET CHANGE IN FUND BALANCE	\$ <u>-</u>	\$ <u>264,192</u>	\$ <u>264,192</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, 2020

	<u>Water Fund</u>	<u>Sewer Fund</u>	<u>Totals Proprietary Funds</u>
ASSETS:			
Current assets -			
Cash and cash equivalents	\$ -	\$ 6,229	\$ 6,229
Investments	53,537	149,800	203,337
Accounts receivable, net	227,586	298,730	526,316
Due from other funds	62,004	-	62,004
Interfund note receivable	400,000	83,331	483,331
Total current assets	<u>743,127</u>	<u>538,090</u>	<u>1,281,217</u>
Noncurrent assets -			
Capital assets	9,050,905	17,111,484	26,162,389
less - accumulated depreciation	(2,507,430)	(9,784,982)	(12,292,412)
Total noncurrent assets	<u>6,543,475</u>	<u>7,326,502</u>	<u>13,869,977</u>
Total assets	<u>7,286,602</u>	<u>7,864,592</u>	<u>15,151,194</u>
LIABILITIES:			
Current liabilities -			
Accounts payable	7,641	1,323	8,964
Accrued interest	32,528	25,525	58,053
Current portion of long-term debt	168,314	182,739	351,053
Due to other funds	-	61,295	61,295
Total current liabilities	<u>208,483</u>	<u>270,882</u>	<u>479,365</u>
Noncurrent liabilities -			
Accrued compensated absences	7,445	15,970	23,415
Long-term debt	2,948,744	2,364,187	5,312,931
Total noncurrent liabilities	<u>2,956,189</u>	<u>2,380,157</u>	<u>5,336,346</u>
Total liabilities	<u>3,164,672</u>	<u>2,651,039</u>	<u>5,815,711</u>
NET POSITION:			
Net investment in capital assets	3,426,417	4,779,576	8,205,993
Unrestricted	695,513	433,977	1,129,490
Total net position	<u>\$ 4,121,930</u>	<u>\$ 5,213,553</u>	<u>\$ 9,335,483</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, 2020

	<u>Water Fund</u>	<u>Sewer Fund</u>	<u>Totals Proprietary Funds</u>
OPERATING REVENUES:			
Charges for services	\$ 730,909	\$ 986,914	\$ 1,717,823
Miscellaneous	<u>27,442</u>	<u>69,622</u>	<u>97,064</u>
Total operating revenues	<u>758,351</u>	<u>1,056,536</u>	<u>1,814,887</u>
OPERATING EXPENSES:			
Operation and maintenance	153,588	371,461	525,049
Salaries and benefits	217,957	377,973	595,930
Depreciation	<u>292,528</u>	<u>513,013</u>	<u>805,541</u>
Total operating expenses	<u>664,073</u>	<u>1,262,447</u>	<u>1,926,520</u>
Operating income (loss)	<u>94,278</u>	<u>(205,911)</u>	<u>(111,633)</u>
NONOPERATING REVENUES (EXPENSES):			
Investment income	4,418	785	5,203
Interest expense	<u>(98,458)</u>	<u>(50,348)</u>	<u>(148,806)</u>
Total nonoperating revenues (expenses)	<u>(94,040)</u>	<u>(49,563)</u>	<u>(143,603)</u>
INCOME (LOSS) BEFORE TRANSFERS	238	(255,474)	(255,236)
Operating transfers out	<u>(6,892)</u>	<u>(6,892)</u>	<u>(13,784)</u>
CHANGE IN NET POSITION	(6,654)	(262,366)	(269,020)
NET POSITION, July 1, 2019	<u>4,128,584</u>	<u>5,475,919</u>	<u>9,604,503</u>
NET POSITION, June 30, 2020	\$ <u>4,121,930</u>	\$ <u>5,213,553</u>	\$ <u>9,335,483</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, 2020

(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	\$ 753,520	\$ 1,044,417	\$ 1,797,937
Cash paid to suppliers for goods and services	(156,349)	(372,859)	(529,208)
Cash paid to employees for services	<u>(223,169)</u>	<u>(375,157)</u>	<u>(598,326)</u>
Net cash provided (used) by operating activities	<u>374,002</u>	<u>296,401</u>	<u>670,403</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Purchases of capital assets	(163,115)	(130,215)	(293,330)
Principal paid on bonds	(163,707)	(180,031)	(343,738)
Interest paid on bonds	<u>(98,458)</u>	<u>(50,348)</u>	<u>(148,806)</u>
Net cash provided (used) by capital and related financing activities	<u>(425,280)</u>	<u>(360,594)</u>	<u>(785,874)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			
Transfers in (out)	(6,892)	(6,892)	(13,784)
Change in due to/from other funds	<u>(266,226)</u>	<u>131,085</u>	<u>(135,141)</u>
Net cash provided (used) by noncapital financing activities	<u>(273,118)</u>	<u>124,193</u>	<u>(148,925)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:			
Investment income	4,418	785	5,203
Change in investments	<u>108,080</u>	<u>(108,589)</u>	<u>(509)</u>
Net cash provided (used) by investing activities	<u>112,498</u>	<u>(107,804)</u>	<u>4,694</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(211,898)	(47,804)	(259,702)
CASH AND CASH EQUIVALENTS, July 1, 2019	<u>211,898</u>	<u>54,033</u>	<u>265,931</u>
CASH AND CASH EQUIVALENTS, June 30, 2020	\$ <u><u>-</u></u>	\$ <u><u>6,229</u></u>	\$ <u><u>6,229</u></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, 2020

(Page 2 of 2)

	<u>Water Fund</u>	<u>Sewer Fund</u>	<u>Totals Proprietary Funds</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:			
Operating income (loss)	\$ 94,278	\$ (205,911)	\$ (111,633)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities -			
Depreciation	292,528	513,013	805,541
(Increase) decrease in accounts receivable	(4,831)	(12,119)	(16,950)
Increase (decrease) in accounts payable	-	93	93
Increase (decrease) in accrued interest	(2,761)	(1,491)	(4,252)
Increase (decrease) in accrued compensated absences	<u>(5,212)</u>	<u>2,816</u>	<u>(2,396)</u>
Net cash provided (used) by operating activities	\$ <u>374,002</u>	\$ <u>296,401</u>	\$ <u>670,403</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, 2020

	<u>Pension Trust Fund</u>	<u>Campbell Fund</u>	<u>Trust Funds</u>	<u>Totals Fiduciary Funds</u>
ASSETS:				
Cash	\$ -	\$ 666	\$ 11,919	\$ 12,585
Investments	5,041,143	6,318	-	5,047,461
Receivables	<u>-</u>	<u>60</u>	<u>-</u>	<u>60</u>
Total assets	<u>5,041,143</u>	<u>7,044</u>	<u>11,919</u>	<u>5,060,106</u>
 LIABILITIES	 <u>-</u>	 <u>-</u>	 <u>-</u>	 <u>-</u>
 NET POSITION:				
Restricted	\$ <u>5,041,143</u>	\$ <u>7,044</u>	\$ <u>11,919</u>	\$ <u>5,060,106</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, 2020

	<u>Pension Trust Fund</u>	<u>Campbell Fund</u>	<u>Trust Funds</u>	<u>Totals Fiduciary Funds</u>
ADDITIONS:				
Contributions	\$ 97,609	\$ -	\$ -	\$ 97,609
Interest and dividends	129,517	74	11	129,602
Unrealized gain (loss) on investments	<u>165,366</u>	<u>-</u>	<u>-</u>	<u>165,366</u>
	<u>392,492</u>	<u>74</u>	<u>11</u>	<u>392,577</u>
DEDUCTIONS:				
Trust disbursements	<u>256,665</u>	<u>-</u>	<u>-</u>	<u>256,665</u>
 CHANGE IN NET POSITION	 135,827	 74	 11	 135,912
 NET POSITION, July 1, 2019	 <u>4,905,316</u>	 <u>6,970</u>	 <u>11,908</u>	 <u>4,924,194</u>
 NET POSITION, June 30, 2020	 \$ <u>5,041,143</u>	 \$ <u>7,044</u>	 \$ <u>11,919</u>	 \$ <u>5,060,106</u>

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

TOWN OF WINDSOR, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

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, 2020

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.

FEMA Brook Road Fund - This fund is used to account for the FEMA Brook Road capital improvement project funded primarily through federal funding.

Dam Project Fund - This fund is used to account for the Dam capital improvement project.

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 an agent (agency 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.

TOWN OF WINDSOR, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

1. Summary of significant accounting policies (continued):

D. Measurement focus and basis of accounting (continued) -

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.

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, 2020 were payable in two installments due September 11, 2019 and February 12, 2020.

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, 2020

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, 2020

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, 2020 is as follows:

<u>Investment</u>	<u>Fair Value</u>
Certificates of deposit	\$ 249,355
Money market and accrued interest	489,891
Corporate stock	2,444,957
Mutual funds	<u>2,514,090</u>
	\$ <u>5,698,293</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, 2020, 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, 2020 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>249,355</u>	\$ <u>231,312</u>	\$ <u>18,043</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, 2020, more than 5% of the Town's total investments are held in three mutual funds, which represent 11.48%, 12.35% and 8.09% of the Town's total investments, respectively.

TOWN OF WINDSOR, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

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, 2020 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 property, to David Shlansky, with variable interest and no payments until maturity, matures January 2020.	70,000
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.	76,993
Loan secured by a mortgage to Stoughton House, Inc., with no interest and annual payments of \$21,600, matures July 2021.	43,200
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.	52,496
Loan secured by a mortgage to Windsor Early Childhood Education Center, Inc., with interest at 3.5% and monthly payments of \$429, matures January 2023.	41,548
Loan secured by a personal guarantee to Artisan Eats Vermont, with interest at 3% and monthly payments beginning November 2018, matures October 2023.	3,367
Loan secured by a personal guarantee to McNaughton Properties, with zero interest and no payments until maturity, matures July 2021.	60,200
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.	99,458
Loan, guaranteed by Peter Jillson, to American Crafted Spirits, Inc., with interest at 3.5% and monthly payments of \$951, matures June 2027.	72,275
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>
	2,308,613
Less: Allowance for doubtful accounts	<u>(25,530)</u>
	\$ <u>2,283,083</u>

TOWN OF WINDSOR, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

4. Capital assets:

Capital asset activity for the year ended June 30, 2020 was as follows:

	Balance July 1, 2019	Increase	Decrease	Balance June 30, 2020
Governmental activities -				
Capital assets, not depreciated:				
Construction in progress	\$ 4,300,056	\$ 193,135	\$ 4,398,359	\$ 94,832
Land	546,109	-	-	546,109
Cultural assets	75,000	-	-	75,000
Total capital assets, not depreciated	<u>4,921,165</u>	<u>193,135</u>	<u>4,398,359</u>	<u>715,941</u>
Capital assets, depreciated:				
Buildings and improvements	4,714,271	19,603	-	4,733,874
Vehicles and equipment	3,588,746	357,353	47,500	3,898,599
Infrastructure	5,067,106	4,491,661	-	9,558,767
Total capital assets, depreciated	<u>13,370,123</u>	<u>4,868,617</u>	<u>47,500</u>	<u>18,191,240</u>
Less accumulated depreciation for:				
Buildings and improvements	1,826,252	130,021	-	1,956,273
Vehicles and equipment	2,361,550	380,925	47,500	2,694,975
Infrastructure	1,106,983	231,557	-	1,338,540
Total accumulated depreciation	<u>5,294,785</u>	<u>742,503</u>	<u>47,500</u>	<u>5,989,788</u>
Total capital assets, depreciated, net	<u>8,075,338</u>	<u>4,126,114</u>	<u>-</u>	<u>12,201,452</u>
Capital assets, net, governmental activities	<u>12,996,503</u>	<u>4,319,249</u>	<u>4,398,359</u>	<u>12,917,393</u>
Business-type activities -				
Capital assets, not depreciated:				
Construction in progress - water	7,441	161,002	-	168,443
Construction in progress - sewer	-	9,158	-	9,158
Land - water	15,000	-	-	15,000
Total capital assets, not depreciated	<u>22,441</u>	<u>170,160</u>	<u>-</u>	<u>192,601</u>
Capital assets, depreciated:				
Water system	8,401,072	-	-	8,401,072
Sewer treatment plant	16,155,446	-	-	16,155,446
Vehicles and equipment - water	456,636	9,754	-	466,390
Vehicles and equipment - sewer	825,823	121,057	-	946,880
Total capital assets, depreciated	<u>25,838,977</u>	<u>130,811</u>	<u>-</u>	<u>25,969,788</u>
Less accumulated depreciation for:				
Water system	2,072,278	271,734	-	2,344,012
Sewer treatment plant	8,868,692	474,343	-	9,343,035
Vehicles and equipment - water	142,624	20,794	-	163,418
Vehicles and equipment - sewer	403,277	38,670	-	441,947
Total accumulated depreciation	<u>11,486,871</u>	<u>805,541</u>	<u>-</u>	<u>12,292,412</u>
Total capital assets, depreciated, net	<u>14,352,106</u>	<u>(674,730)</u>	<u>-</u>	<u>13,677,376</u>
Capital assets, net, business-type activities	<u>14,374,547</u>	<u>(504,570)</u>	<u>-</u>	<u>13,869,977</u>
Capital assets, net	\$ <u>27,371,050</u>	\$ <u>3,814,679</u>	\$ <u>4,398,359</u>	\$ <u>26,787,370</u>

TOWN OF WINDSOR, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

4. Capital assets (continued):

Depreciation expense of \$742,503 in the governmental activities was allocated to expenses of the general government (\$98,881), public safety (\$278,713), public works (\$353,661), and culture and recreation (\$11,248) programs based on capital assets assigned to those functions.

Depreciation expense of \$805,541 in the business-type activities was allocated to expenses of the water (\$292,528) and the sewer (\$513,013) programs based on capital assets assigned to those functions.

5. Interfund receivable and payable balances:

In June 2017, the General Fund borrowed \$750,000 from the Sewer Fund at .25% interest. During the year, the Town repaid \$666,669 through an interfund transfer and issued a new interfund note between the General Fund and Sewer Fund in the amount of \$83,331 at .25%. This balance is reported as an interfund note in the financial statements.

In June 2020, the General Fund borrowed \$400,000 from the Water Fund at .75% interest in anticipation of taxes. This balance is reported as an interfund note in the financial statements.

Interfund receivable and payable balances, due to the pooling of cash for cash receipts and disbursements, as of June 30, 2020 are as follows:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Governmental funds -		
General Fund	\$ -	\$ 99,181
Community Development Fund	-	59,487
FEMA Brook Road Fund	86,830	-
Dam Project Fund	77,390	-
Other Governmental Funds	-	-
	<u>164,220</u>	<u>158,668</u>
Proprietary funds -		
Water Fund	62,004	-
Sewer Fund	-	61,295
	<u>62,004</u>	<u>61,295</u>
	<u>\$ 226,224</u>	<u>\$ 219,963</u>

TOWN OF WINDSOR, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

6. Interfund transfers:

Interfund transfers constitute the transfer of resources from the fund that receives the resources to the fund that utilizes them. Interfund transfers for the year ended June 30, 2020 were as follows:

	Transfers <u>In</u>	Transfers <u>Out</u>
Governmental funds -		
General Fund	\$ <u>13,784</u>	\$ <u>-</u>
Proprietary funds -		
Water Fund	-	6,892
Sewer Fund	<u>-</u>	<u>6,892</u>
	\$ <u>13,784</u>	\$ <u>13,784</u>

Transfers from the Water and Sewer Funds totaling \$13,784 to the General Fund were to reimburse expenditures related to debt service.

7. Long-term obligations:

Long-term obligations activity for the year ended June 30, 2020 was as follows:

	Balance <u>July 1, 2019</u>	<u>Additions</u>	<u>Reductions</u>	Balance <u>June 30, 2020</u>	Due Within <u>One Year</u>
Governmental activities -					
Long-term debt	\$ 4,861,473	\$ 840,090	\$ 501,601	\$ 5,199,962	\$ 564,605
Capital lease obligations	142,636	-	52,300	90,336	57,543
Other long-term obligations	20,666	-	20,666	-	-
Accrued compensated absences	201,350	10,757	-	212,107	-
Net pension liability	<u>275,138</u>	<u>75,066</u>	<u>-</u>	<u>350,204</u>	<u>-</u>
	\$ <u>5,501,263</u>	\$ <u>925,913</u>	\$ <u>574,567</u>	\$ <u>5,852,609</u>	\$ <u>622,148</u>
Business-type activities -					
Long-term debt	\$ 6,007,722	\$ -	\$ 343,738	\$ 5,663,984	\$ 351,053
Accrued compensated absences	<u>25,811</u>	<u>-</u>	<u>2,396</u>	<u>23,415</u>	<u>-</u>
	\$ <u>6,033,533</u>	\$ <u>-</u>	\$ <u>346,134</u>	\$ <u>5,687,399</u>	\$ <u>351,053</u>

8. Debt:

Short-term - Short-term debt activity for the year ended June 30, 2020 was as follows:

	Balance <u>July 1, 2019</u>	<u>Additions</u>	<u>Retirements</u>	Balance <u>June 30, 2020</u>
Governmental activities -				
Tax anticipation line of credit, 2.48%	\$ -	\$ 1,300,000	\$ 1,300,000	\$ -
FEMA line of credit, 1.25%	<u>1,363,270</u>	<u>-</u>	<u>708,434</u>	<u>654,836</u>
	\$ <u>1,363,270</u>	\$ <u>1,300,000</u>	\$ <u>2,008,434</u>	\$ <u>654,836</u>

TOWN OF WINDSOR, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

8. Debt (continued):

Short-term (continued) -

Subsequent to year end, the Town obtained a line of credit in the form of a 2.8% tax anticipation note in the amount of \$1,750,000 which matures in June 2021.

Subsequent to year end, the Town has renewed the FEMA line of credit, with interest at 2.95%, extending the maturity date to November 2025.

Long-term - Outstanding long-term debt as of June 30, 2020 is as follows:

Governmental activities -

Notes from direct borrowings:

Capital Equipment Note to Mascoma Savings Bank - unsecured for an ambulance, annual payments of \$22,628 including interest at 2.75%, due July 2022.	\$ 51,941
Capital Equipment Note to Mascoma Savings Bank - unsecured for ambulance equipment, annual payments of \$4,084 including interest at 2.75%, due September 2020.	3,973
Capital Equipment Note to Mascoma Savings Bank - unsecured for a vehicle, annual payments of \$7,534 including interest at 2.5%, due July 2022.	21,522
Capital Equipment Note to People's United Bank - unsecured for a highway truck, annual payments of \$31,950 plus interest at 2.4%, due July 2022.	95,850
Capital Equipment Note to Mascoma Savings Bank - unsecured for two ambulances, annual payments of \$63,089 plus interest at 2.6%, due March 2023.	189,268
Capital Equipment Note to Mascoma Savings Bank - unsecured for a police cruiser, annual payments of \$9,000 plus interest at 2.6%, due March 2021.	9,000
Capital Equipment Note to Mascoma Savings Bank - unsecured for recreation equipment, annual payments of \$4,860 plus interest at 3.0%, due January 2021.	4,860
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.	160,190
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.	120,400
Capital Equipment Note to People's United Bank - unsecured for police cruiser, annual payments of \$14,875 plus interest at 2.85%, due April 2023.	44,625
General obligation note, Vermont Municipal Bond Bank - 2011 Series 4, various interest rates, currently at 3.99%. Annual principal payment of \$175,000, due December 2022.	525,000
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.	650,000
General obligation note, Vermont Municipal Bond Bank - 2015 Series 2, various interest rates, currently at 3.53%. Annual principal payment of \$73,333, due November 2045.	1,906,667

TOWN OF WINDSOR, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

8. Debt (continued):

Long-term (continued) -

Governmental activities (continued) -

Notes from direct borrowings (continued):

General obligation note, Vermont Municipal Bond Bank - 2016 Series 1, various interest rates, currently at 2.74%. Annual principal payment of \$16,667, due November 2046.	450,000
General obligation note, Vermont Municipal Bond Bank - 2017 Series 3, various interest rates, currently at 3.25%. Annual principal payment of \$16,667, due November 2047.	466,666
General obligation note, Vermont Municipal Bond Bank - 2019 Series 2, various interest rates, currently at 2.25%. Annual principal payment of \$16,667, due November 2049.	<u>500,000</u>
	\$ <u>5,199,962</u>

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>1,883,321</u>
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Notes from direct borrowings:

General obligation note, State of Vermont Special Environmental Revolving Fund - RF1-025, annual payments of \$40,900 with no interest, due December 2021.	81,801
General obligation note, State of Vermont Special Environmental Revolving Fund - RF3-037, annual payments of \$70,257 including interest at 3%, due October 2021.	134,435
General obligation note, Vermont Municipal Bond Bank ARRA Loan - AR3-037, annual payments of \$54,447 including interest at 3%, due October 2033.	615,041
General obligation note, State of Vermont Special Environmental Revolving Fund - RF1-135-4, annual payments of \$75,807 including interest at 2%, due December 2033.	917,743
General obligation note, State of Vermont Special Environmental Revolving Fund - RF1-152-2, annual payments of \$106,177 including interest at 2%, due June 2037.	1,517,472
General obligation note, State of Vermont Special Environmental Revolving Fund - RF1-155, annual payments of \$4,940 with no interest, due September 2022.	14,820
General obligation note, Vermont Drinking Water State Revolving Fund - RF3-291, annual payments of \$21,173 including interest at 3%, due February 2034.	239,171
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.	30,180
General obligation note, Vermont Municipal Bond Bank - 2017 Series 3, various interest rates, currently at 3.13%. Annual principal payment of \$10,000, due November 2042.	<u>230,000</u>

Total notes from direct borrowings	<u>3,780,663</u>
	\$ <u>5,663,984</u>

TOWN OF WINDSOR, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

8. Debt (continued):

Long-term (continued) - Long-term debt activity for the year ended June 30, 2020 was as follows:

	Balance July 1, 2019	Additions	Retirements	Balance June 30, 2020	Due Within One Year
Governmental activities -					
Notes from direct borrowings:					
Ambulance	\$ 76,806	\$ -	\$ 24,865	\$ 51,941	\$ 25,587
Police cruiser	10,607	-	10,607	-	-
Power stretcher	7,842	-	3,869	3,973	3,973
Fire Chief command vehicle	28,341	-	6,819	21,522	6,819
Highway truck	127,800	-	31,950	95,850	31,950
Ambulances	252,357	-	63,089	189,268	63,089
Police cruiser	18,000	-	9,000	9,000	9,000
Recreational equipment	9,720	-	4,860	4,860	4,860
Freightliner	-	160,190	-	160,190	32,038
Sidewalk tractor	-	120,400	-	120,400	24,080
Police cruiser	-	59,500	14,875	44,625	14,875
2011 Series 4	700,000	-	175,000	525,000	175,000
2012 Series 1	700,000	-	50,000	650,000	50,000
2015 Series 2	1,980,000	-	73,333	1,906,667	73,333
2016 Series 1	466,667	-	16,667	450,000	16,667
2017 Series 3	483,333	-	16,667	466,666	16,667
2019 Series 2	-	500,000	-	500,000	16,667
Total governmental activities	<u>4,861,473</u>	<u>840,090</u>	<u>501,601</u>	<u>5,199,962</u>	<u>564,605</u>
Business-type activities -					
General obligation bonds:					
USDA Rural Development Bond	<u>1,920,671</u>	<u>-</u>	<u>37,350</u>	<u>1,883,321</u>	<u>38,479</u>
Notes from direct borrowings:					
RF1-025	122,701	-	40,900	81,801	40,900
RF3-037	198,730	-	64,295	134,435	66,224
AR3-037	649,989	-	34,948	615,041	35,996
RF1-135-4	974,069	-	56,326	917,743	57,453
RF1-152-2	1,591,813	-	74,341	1,517,472	75,828
RF1-155	19,760	-	4,940	14,820	4,940
RF3-291	252,761	-	13,590	239,171	13,998
Water & Sewer vehicle	37,228	-	7,048	30,180	7,235
2017 Series 3	<u>240,000</u>	<u>-</u>	<u>10,000</u>	<u>230,000</u>	<u>10,000</u>
Total notes from direct borrowings	<u>4,087,051</u>	<u>-</u>	<u>306,388</u>	<u>3,780,663</u>	<u>312,574</u>
Total business-type activities	<u>6,007,722</u>	<u>-</u>	<u>343,738</u>	<u>5,663,984</u>	<u>351,053</u>
	<u>\$ 10,869,195</u>	<u>\$ 840,090</u>	<u>\$ 845,339</u>	<u>\$ 10,863,946</u>	<u>\$ 915,658</u>

TOWN OF WINDSOR, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

8. Debt (continued):

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

		<u>Governmental Activities</u>	
		<u>Notes from Direct Borrowings</u>	
		<u>Principal</u>	<u>Interest</u>
Year ending June 30,			
2021	\$	564,605	\$ 166,754
2022		547,886	119,661
2023		521,904	136,986
2024		229,452	123,631
2025		229,452	117,439
2026-2030		866,670	500,856
2031-2035		766,670	355,637
2036-2040		616,670	229,550
2041-2045		616,670	106,509
2046-2049		239,983	12,362
	\$	<u>5,199,962</u>	\$ <u>1,869,385</u>

		<u>Business-type Activities</u>	
		<u>Notes from Direct Borrowings</u>	
		<u>Principal</u>	<u>Interest</u>
Year ending June 30,			
2021	\$	38,479	\$ 56,213
2022		39,642	55,050
2023		40,840	53,852
2024		42,074	52,618
2025		43,346	51,346
2026-2030		237,193	236,267
2031-2035		275,272	198,188
2036-2040		319,464	153,996
2041-2045		370,751	102,709
2046-2050		430,272	43,188
2051-2053		45,988	690
	\$	<u>1,883,321</u>	\$ <u>1,004,117</u>

		<u>Notes from Direct Borrowings</u>	
		<u>Principal</u>	<u>Interest</u>
2021	\$	312,574	\$ 86,573
2022		318,931	80,005
2023		214,296	73,258
2024		213,920	68,437
2025		210,536	63,494
2026-2030		1,123,486	242,341
2031-2035		1,100,771	105,434
2036-2040		256,149	16,765
2041-2045		30,000	1,742
2046-2050		-	-
2051-2053		-	-
	\$	<u>3,780,663</u>	\$ <u>738,049</u>

In prior years, the Vermont Municipal Bond Bank (VMBB) has refunded the 2002 Series 1 direct borrowing with the 2011 Series 4 direct borrowing, resulting in interest savings to the Town of \$84,895. This savings allocation, to be received through FY22, has been reflected as a reduction of interest in the debt service requirements table.

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.

TOWN OF WINDSOR, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

8. Debt (continued):

At June 30, 2019, the Town had authorized, but unissued debt in the amount of \$1,000,000 as a result of the March 2019 Annual Town Meeting, at which voters authorized a \$1,000,000 bond for blighted properties.

At the 2014 Annual Town Meeting the voters approved \$3,000,000 in bond funding for roads, sidewalks and drainage. The Town has obtained \$2,200,000 of this approved funding in the form of direct borrowings from the Vermont Municipal Bond Bank 2015 Series 3, 2016 Series 1, 2017 Series 3 and 2019 Series 2 borrowings. The Town has a remaining \$800,000 authorized, but unissued debt as of June 30, 2020.

9. Capital leases:

The Town has entered into lease agreements as lessee for financing the acquisition of vehicles and equipment. These lease agreements qualify as capital leases for accounting purposes and, therefore, the cost and depreciation of the assets are included with other capital assets of the Town. The cost of assets acquired by capital leases is the present value of the future lease payments. The future minimum lease obligation and the net present value of the minimum lease payments as of June 30, 2020 are as follows:

Year ending June 30,	
2021	\$ 57,543
2022	<u>37,730</u>
Total minimum lease payments	95,273
Less: amount representing interest	<u>(4,937)</u>
Present value of minimum lease payments	\$ <u>90,336</u>

10. Other long-term liability:

The Town has entered into a long-term liability in the amount of \$62,000 with annual payments of \$20,667. The Town has fully repaid this obligation at June 30, 2020.

11. Fund balances:

At June 30, 2020, the General Fund reported a committed fund balance (\$141,825), comprised of \$233 for police seizure, \$9,294 for Town Clerk records restoration, \$3,757 for lister education and \$128,541 for reappraisal.

At June 30, 2020, 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.

12. Deficit fund balances:

As of June 30, 2020, the General Fund has a deficit fund balance of \$437,946. Management intends to recover this deficit through future cost savings and additional revenues.

As of June 30, 2020, the Grants Fund has a deficit fund balance of \$10,312. Management intends to recover this deficit through future grant proceeds and local contributions from the Town.

TOWN OF WINDSOR, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

12. Deficit fund balances (continued):

As of June 30, 2020, the Hazard Mitigation Fund has a deficit fund balance of \$8,528. Management intends to recover this deficit through local contributions from the Town.

13. 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, 2020 were \$10,959.

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, 2019, there were five 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, 2020 were \$30,236. 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 that provides pensions for substantially all of its full-time employees. 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.

Plan membership: At June 30, 2020, plan membership consisted of the following:

Separated members due deferred benefits	18
Retirees currently receiving benefits	23
Late retirees	2
Active plan members	<u>9</u>
	<u>52</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 7/1/2003. 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.

TOWN OF WINDSOR, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

13. Pension plans (continued):

Windsor Retirement Benefit Pension Plan (continued) -

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, 2020 included the Town's employer contribution of \$49,712 and employee contributions of \$47,897.

Investments: The Plan's investments at June 30, 2020 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, 2020 of \$5,041,143. The present value of plan benefits at July 1, 2020 is reported as \$5,495,725 with a present value of vested accrued benefits on a plan termination basis of \$7,495,084. Liabilities on the termination basis exceeded assets by \$2,453,941.

Other information: The annual actuarial valuation for the plan contains detailed information for actuarial assumptions including, salary increases (5%), interest rates (6.5%), mortality table rates, discount rates, and the calculations used to develop annual contributions.

The Town adopted GASB Statement No. 67 in FY2015 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.

TOWN OF WINDSOR, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

13. Pension plans (continued):

Vermont Municipal Employees' Retirement System (continued) -

Contributions: Defined benefit plan members are required to contribute 2.75% (Group A), 5.125% (Group B), 10.25% (Group C) or 11.6% (Group D) of their annual covered salary, and the Town is required to contribute 4.25% (Group A), 5.75% (Group B), 7.5% (Group C) or 10.1% (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, 2020, 2019 and 2018, were \$41,879, \$38,784 and \$40,942, 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 0.20186% proportionate share of VMERS defined benefit plan.

Town's share of VMERS net pension liability	\$ 350,204
Deferred outflows of resources - Deferred pension expense	\$ 20,564
Deferred inflows of resources - Deferred pension credits	\$ 3,491

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.

14. Subsequent events:

The Town has evaluated subsequent events through January 20, 2021, the date on which the financial statements were available to be issued.

TOWN OF WINDSOR, VERMONT
COMBINING BALANCE SHEET - OTHER GOVERNMENTAL FUNDS
JUNE 30, 2020

Schedule 1

ASSETS	<u>Friends of Recreation</u>	<u>Ruben Dean House</u>	<u>Grants</u>	<u>Paradise Park</u>	<u>Hazard Mitigation</u>	<u>Etta Frazier</u>	<u>Total</u>
Cash and cash equivalents	\$ 24,053	\$ -	\$ -	\$ 10,412	\$ -	\$ -	\$ 34,465
Investments	-	18,043	-	21,657	-	-	39,700
Due from other funds	-	-	-	-	-	12,579	12,579
Notes receivable, net	-	-	<u>208,546</u>	-	-	-	<u>208,546</u>
Total assets	<u>\$ 24,053</u>	<u>\$ 18,043</u>	<u>\$ 208,546</u>	<u>\$ 32,069</u>	<u>\$ -</u>	<u>\$ 12,579</u>	<u>\$ 295,290</u>

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

LIABILITIES:							
Due to other funds	\$ -	\$ -	\$ 10,312	\$ -	\$ 8,528	\$ -	\$ 18,840

DEFERRED INFLOWS OF RESOURCES:

Deferred grant revenue	-	<u>9,915</u>	<u>208,546</u>	-	-	-	<u>218,461</u>
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FUND EQUITY:

Fund balances -							
Restricted	24,053	8,128	-	-	-	12,579	44,760
Committed	-	-	-	32,069	-	-	32,069
Unassigned	-	-	(10,312)	-	(8,528)	-	(18,840)
Total fund balances (deficit)	<u>24,053</u>	<u>8,128</u>	<u>(10,312)</u>	<u>32,069</u>	<u>(8,528)</u>	<u>12,579</u>	<u>57,989</u>

Total liabilities, deferred inflows
of resources and fund equity

	\$ 24,053	\$ 18,043	\$ 208,546	\$ 32,069	\$ -	\$ 12,579	\$ 295,290
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TOWN OF WINDSOR, VERMONT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - OTHER GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

	Friends of Recreation	Ruben Dean House	Grants	Paradise Park	Hazard Mitigation	Etta Frazier	Total
REVENUES:							
Donations - community projects	\$ 21,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,800
Miscellaneous revenues	-	-	-	400	-	-	400
Investment income	34	-	-	17	-	-	51
Total revenues	<u>21,834</u>	<u>-</u>	<u>-</u>	<u>417</u>	<u>-</u>	<u>-</u>	<u>22,251</u>
EXPENDITURES:							
General government	7,058	-	-	556	22	-	7,636
Capital outlay	14,603	-	1,617	-	-	-	16,220
Total expenditures	<u>21,661</u>	<u>-</u>	<u>1,617</u>	<u>556</u>	<u>22</u>	<u>-</u>	<u>23,856</u>
NET CHANGE IN FUND BALANCES	173	-	(1,617)	(139)	(22)	-	(1,605)
FUND BALANCES (DEFICIT), July 1, 2019	<u>23,880</u>	<u>8,128</u>	<u>(8,695)</u>	<u>32,208</u>	<u>(8,506)</u>	<u>12,579</u>	<u>59,594</u>
FUND BALANCES (DEFICIT), June 30, 2020	<u>\$ 24,053</u>	<u>\$ 8,128</u>	<u>\$ (10,312)</u>	<u>\$ 32,069</u>	<u>\$ (8,528)</u>	<u>\$ 12,579</u>	<u>\$ 57,989</u>

TOWN OF WINDSOR, VERMONT
COMBINING STATEMENT OF NET POSITION - WATER FUND
JUNE 30, 2020

Schedule 3

	<u>Water Fund</u>	<u>Water Improvement Fund</u>	<u>Total Water Fund</u>
ASSETS:			
Current assets -			
Investments	\$ -	\$ 53,537	\$ 53,537
Accounts receivable, net	227,586	-	227,586
Due from other funds	-	267,386	267,386
Interfund note receivable	-	400,000	400,000
Total current assets	<u>227,586</u>	<u>720,923</u>	<u>948,509</u>
Noncurrent assets -			
Capital assets	9,050,905	-	9,050,905
less - accumulated depreciation	<u>(2,507,430)</u>	<u>-</u>	<u>(2,507,430)</u>
Total noncurrent assets	<u>6,543,475</u>	<u>-</u>	<u>6,543,475</u>
Total assets	<u>6,771,061</u>	<u>720,923</u>	<u>7,491,984</u>
LIABILITIES:			
Current liabilities -			
Accounts payable	7,641	-	7,641
Accrued interest	32,528	-	32,528
Current portion of long-term debt	168,314	-	168,314
Due to other funds	<u>205,382</u>	<u>-</u>	<u>205,382</u>
Total current liabilities	<u>413,865</u>	<u>-</u>	<u>413,865</u>
Noncurrent liabilities -			
Accrued compensated absences	7,445	-	7,445
Long-term debt	<u>2,948,744</u>	<u>-</u>	<u>2,948,744</u>
Total noncurrent liabilities	<u>2,956,189</u>	<u>-</u>	<u>2,956,189</u>
Total liabilities	<u>3,370,054</u>	<u>-</u>	<u>3,370,054</u>
NET POSITION:			
Net investment in capital assets	3,426,417	-	3,426,417
Unrestricted	<u>(25,410)</u>	<u>720,923</u>	<u>695,513</u>
Total net position	\$ <u>3,401,007</u>	\$ <u>720,923</u>	\$ <u>4,121,930</u>

TOWN OF WINDSOR, VERMONT
COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION - WATER FUND
FOR THE YEAR ENDED JUNE 30, 2020

Schedule 4

	<u>Water Fund</u>	<u>Water Improvement Fund</u>	<u>Total Water Fund</u>
OPERATING REVENUES:			
Charges for services	\$ 730,909	\$ -	\$ 730,909
Miscellaneous	<u>26,942</u>	<u>500</u>	<u>27,442</u>
Total operating revenues	<u>757,851</u>	<u>500</u>	<u>758,351</u>
OPERATING EXPENSES:			
Operation and maintenance	153,588	-	153,588
Salaries and benefits	217,957	-	217,957
Depreciation	<u>292,528</u>	<u>-</u>	<u>292,528</u>
Total operating expenses	<u>664,073</u>	<u>-</u>	<u>664,073</u>
Operating income (loss)	<u>93,778</u>	<u>500</u>	<u>94,278</u>
NONOPERATING REVENUES (EXPENSES):			
Investment income	1,317	3,101	4,418
Interest expense	<u>(98,458)</u>	<u>-</u>	<u>(98,458)</u>
Total nonoperating revenues (expenses)	<u>(97,141)</u>	<u>3,101</u>	<u>(94,040)</u>
INCOME (LOSS) BEFORE TRANSFERS	(3,363)	3,601	238
Operating transfers in	-	90,000	90,000
Operating transfers out	<u>(96,892)</u>	<u>-</u>	<u>(96,892)</u>
Operating transfers, net	<u>(96,892)</u>	<u>90,000</u>	<u>(6,892)</u>
CHANGE IN NET POSITION	(100,255)	93,601	(6,654)
NET POSITION, July 1, 2019	<u>3,501,262</u>	<u>627,322</u>	<u>4,128,584</u>
NET POSITION, June 30, 2020	\$ <u>3,401,007</u>	\$ <u>720,923</u>	\$ <u>4,121,930</u>

TOWN OF WINDSOR, VERMONT
COMBINING STATEMENT OF NET POSITION - SEWER FUND
JUNE 30, 2020

Schedule 5

	<u>Sewer Fund</u>	<u>Sewer Improvement Fund</u>	<u>Total Sewer Fund</u>
ASSETS:			
Current assets -			
Cash and cash equivalents	\$ -	\$ 6,229	\$ 6,229
Investments	-	149,800	149,800
Accounts receivable, net	298,730	-	298,730
Due from other funds	-	754,119	754,119
Interfund note receivable	-	83,331	83,331
Total current assets	<u>298,730</u>	<u>993,479</u>	<u>1,292,209</u>
Noncurrent assets -			
Capital assets	17,111,484	-	17,111,484
less - accumulated depreciation	<u>(9,784,982)</u>	<u>-</u>	<u>(9,784,982)</u>
Total noncurrent assets	<u>7,326,502</u>	<u>-</u>	<u>7,326,502</u>
Total assets	<u>7,625,232</u>	<u>993,479</u>	<u>8,618,711</u>
LIABILITIES:			
Current liabilities -			
Accounts payable	1,323	-	1,323
Accrued interest	25,525	-	25,525
Current portion of long-term debt	182,739	-	182,739
Due to other funds	<u>815,414</u>	<u>-</u>	<u>815,414</u>
Total current liabilities	<u>1,025,001</u>	<u>-</u>	<u>1,025,001</u>
Noncurrent liabilities -			
Accrued compensated absences	15,970	-	15,970
Long-term debt	<u>2,364,187</u>	<u>-</u>	<u>2,364,187</u>
Total noncurrent liabilities	<u>2,380,157</u>	<u>-</u>	<u>2,380,157</u>
Total liabilities	<u>3,405,158</u>	<u>-</u>	<u>3,405,158</u>
NET POSITION:			
Net investment in capital assets	4,779,576	-	4,779,576
Unrestricted	<u>(559,502)</u>	<u>993,479</u>	<u>433,977</u>
Total net position	\$ <u>4,220,074</u>	\$ <u>993,479</u>	\$ <u>5,213,553</u>

TOWN OF WINDSOR, VERMONT
COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION - SEWER FUND
FOR THE YEAR ENDED JUNE 30, 2020

Schedule 6

	Sewer Fund	Sewer Improvement Fund	Total Sewer Fund
OPERATING REVENUES:			
Charges for services	\$ 986,914	\$ -	\$ 986,914
Miscellaneous	<u>69,622</u>	<u>-</u>	<u>69,622</u>
Total operating revenues	<u>1,056,536</u>	<u>-</u>	<u>1,056,536</u>
OPERATING EXPENSES:			
Operation and maintenance	371,461	-	371,461
Salaries and benefits	377,973	-	377,973
Depreciation	<u>513,013</u>	<u>-</u>	<u>513,013</u>
Total operating expenses	<u>1,262,447</u>	<u>-</u>	<u>1,262,447</u>
Operating income (loss)	<u>(205,911)</u>	<u>-</u>	<u>(205,911)</u>
NONOPERATING REVENUES (EXPENSES):			
Investment income	-	785	785
Interest expense	<u>(50,348)</u>	<u>-</u>	<u>(50,348)</u>
Total nonoperating revenues (expenses)	<u>(50,348)</u>	<u>785</u>	<u>(49,563)</u>
INCOME (LOSS) BEFORE TRANSFERS	(256,259)	785	(255,474)
Operating transfers in	-	75,000	75,000
Operating transfers out	<u>(81,892)</u>	<u>-</u>	<u>(81,892)</u>
Operating transfers, net	<u>(81,892)</u>	<u>75,000</u>	<u>(6,892)</u>
CHANGE IN NET POSITION	(338,151)	75,785	(262,366)
NET POSITION, July 1, 2019	<u>4,558,225</u>	<u>917,694</u>	<u>5,475,919</u>
NET POSITION, June 30, 2020	\$ <u>4,220,074</u>	\$ <u>993,479</u>	\$ <u>5,213,553</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, 2020

	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>
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PENSION LIABILITY

Total present value of plan benefits	\$ 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	\$ 7,495,084	\$ 6,555,162	\$ 5,156,336	\$ 4,896,157	\$ 4,572,050	\$ 4,142,780

PLAN FIDUCIARY NET POSITION

Contributions	\$ 97,609	\$ 107,040	\$ 122,987	\$ 143,828	\$ 154,060	\$ 113,277
Net investment income	294,883	357,208	296,797	436,396	38,778	83,885
Benefits	(217,418)	(221,834)	(187,457)	(140,889)	(107,529)	(110,206)
Administrative	<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

CHANGE IN NET POSITION	135,827	205,369	203,657	411,066	52,734	56,564
NET POSITION, beginning of year	<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

NET POSITION, end of year	\$ <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>
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PLAN NET PENSION LIABILITY

PLAN NET PENSION LIABILITY	\$ 2,453,941	\$ 1,649,846	\$ 456,389	\$ 399,867	\$ 486,826	\$ 110,290
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Net position as a percentage of the total pension liability

	67.26%	74.83%	91.15%	91.83%	89.35%	97.34%
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Covered payroll

Covered payroll	\$ 611,866	\$ 801,492	\$ 658,238	\$ 640,507	\$ 661,033	\$ 825,581
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Net pension liability as a percentage of covered payroll

	401.06%	205.85%	69.33%	62.43%	73.65%	13.36%
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TOWN OF WINDSOR, VERMONT
SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF TOWN'S CONTRIBUTIONS WINDSOR RETIREMENT BENEFIT PLAN						Schedule 8
JUNE 30, 2020						
	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
Contractually required contribution	\$ 97,609	\$ 107,040	\$ 122,987	\$ 143,828	\$ 154,060	\$ 113,277
Contributions in relation to the contractually required contribution	97,609	107,040	122,987	143,828	154,060	113,277
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions as a percentage of covered payroll	15.95%	13.36%	18.68%	22.46%	23.31%	13.72%

TOWN OF WINDSOR, VERMONT
SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF TOWN'S PROPORTIONATE SHARE OF NET PENSION LIABILITY VMERS JUNE 30, 2020					Schedule 9
	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016
Town's proportion of the net pension liability	0.20186%	0.19560%	0.19659%	0.1071%	0.0000%
Town's proportionate share of the net pension liability	\$ 350,204	\$ 275,138	\$ 238,180	\$ 137,857	\$ -
Town's covered payroll	\$ 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	62.717%	52.320%	50.406%	31.131%	0.000%
VMERS net position as a percentage of the total pension liability	80.35%	82.60%	83.64%	80.95%	87.42%

SCHEDULE OF TOWN'S CONTRIBUTIONS VMERS JUNE 30, 2020					Schedule 10
	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016
Contractually required contribution	\$ 41,879	\$ 38,784	\$ 40,942	\$ 32,105	\$ 15,885
Contributions in relation to the contractually required contribution	41,879	38,784	40,942	32,105	15,885
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
Town's covered payroll	\$ 558,385	\$ 525,878	\$ 472,522	\$ 442,829	\$ 224,555
Contributions as a percentage of covered payroll	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, 2020, 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 20, 2021.

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 may exist that have not been identified.

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 determination of financial statement amounts. 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 20, 2021

Melgett Jennett 9
Shosh-Nia, P.L.

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	4058
1990	3714
2000	3756
2010	3553

TAX RATES

SCHOOL	<u>FY 2015</u>	<u>FY2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>
Residential	1.4292	1.3235	1.1772	1.1869	1.4196	1.4935
Non-Residential	1.4375	1.4136	1.4085	1.4768	1.5362	1.6036
TOWN	1.2082	1.2560	1.4728	1.5219	1.5614	1.6158

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