

# WINDSOR, VERMONT ANNUAL REPORT



FISCAL YEAR  
JULY 1, 2020 – JUNE 30, 2021

## Enjoying Windsor's Outdoor Beauty

During the continuing times of the Covid-19 pandemic one piece of advice has been constant, the encouragement to get outside for activity. We are fortunate to live in a community with so many natural resources and outdoor activity areas within our border. While most in Windsor may be familiar with all of the below, many newcomers to Town may not be, but either way it is an important reminder of variety of recreation that Windsor has to offer.

[Mount Ascutney](#)- The beautiful backdrop to town that offers diverse scenery and multiple trailheads, plus the park where one can take a scenic drive up the mountain and have a short hike to the top.

[Ascutney Outdoors](#)- While not in Windsor, except for ~200+ years ago, the Ascutney Outdoors facility has brought skiing/snowboarding activity back to the area, as well as vast mountain biking and walking trails only a short drive down the road which many Windsor residents take advantage of.

[Kennedy's Pond](#)- Swimming, boating, fishing, skating, the Pond offers many options for activity.

[Paradise Park](#) & Evarts Pond (Lake Runnemede)- Nestled perfectly in the heart of Windsor, there is no better place to go for a scenic walk or hike through the park. Watching the eagles stalk the ice fishers catches, the baby geese, turtles, and other creatures in the summer, walking your dog, and connecting with nature all while being able to access from Main Street, among many other spots, makes both paradise park and the pond a true Windsor treasure.

[Fairgrounds](#)- Green fields for sports, tennis courts, a skate park, community gardens, a pavilion for picnics, and short trails for peaceful walks the Fairgrounds are maintained by the Rec Department and offers areas of enjoyment for all ages.

Windsor Walks- Many may have noticed these small signs around town. Partnership between the Town, RiseVT, and Mt. Ascutney Prevention Partnership (MAPP) with the assistance of a grant funded the project to encourage residents to get out to enjoy the community while promoting healthy lifestyle habits. Different loops are displayed on sign maps with lengths that encourage all to get out and go for a walk.

Dog Park- Even Fido gets a slice of Windsor's outdoor experience! A long time coming and spear-headed by the late Kerry Clifford, the Windsor dog park is located at the old armory property as part of the Fairgrounds. A wonderful addition and benefit to the community. Please remember to clean up after your dog!

[Windsor Grasslands Wildlife Management Area](#)- 826.5 acres of nature to enjoy year round located off Marton Road and formerly part of the Windsor Prison Farm facility. The State worked to ensure that the natural habitat of many species will stay protected as public land for generations to enjoy.

[Path of Life Sculpture Garden](#)- Take a peaceful stroll through this sculpture garden, located in Artisans Park, which highlights the cycle of life with unique landscaping and art. The garden is open year-round for visitors for a small entrance fee and also can be booked for camping, events, and more.

Windsor continues to look into the future as to where we can add more outdoor experience for the community to enjoy. Currently, plans are in place for a scenic trail leading from downtown Windsor to Artisans Park, adding to the wealth of outdoor activity and healthy living promotion options in Town.

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

**Fiscal Year July 1, 2020 – June 30, 2021**

**TOWN INFORMATIONAL MEETING  
Monday, February 28, 2022**

**7:00 P.M. Google Meet Virtual Meeting**

**Join Google Meet Informational Hearing: <https://meet.google.com/aaa-qsyu-cbo>  
Or dial: (US) +1 321-586-0490 PIN: 918 004 091#**

**PLEASE HAVE THIS REPORT WITH YOU FOR REFERENCE**

**TOWN MEETING DAY ELECTION**

**Australian Ballot Voting on Tuesday, March 1, 2022  
9:00 A.M.-7:00 P.M.**

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

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## VOTING INSTRUCTIONS

### **BEFORE ELECTION DAY:**

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

How to **REGISTER TO VOTE**: There is no deadline to register to vote. You can check your voter status or register to vote prior to Election Day by visiting the Town Clerk's Office or by going online to [mvp.vermont.gov](http://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](http://mvp.sec.state.vt.us).
- You may vote in the Town Clerk's Office before the deadline.
- A voter may take his or her ballot(s) out of the Clerk's Office and return in the same manner as if the ballots were received by mail.
- Ballots mailed to you may be mailed or delivered back to the Clerk's Office before Election Day or to the polling place before 7:00pm on Election Day.
- If you are sick or disabled before Election Day, ask the Town Clerk to have two Justices of the Peace bring a ballot to you at your home (within eight days prior to or on the day of the election).

### **ON ELECTION DAY:**

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

### **Check-in and Receive Ballots**

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

### **Mark Your Ballot:**

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

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

**LEAVE** the voting area immediately by passing outside the guardrail.

**WARNING FOR PUBLIC  
INFORMATIONAL HEARING AND ANNUAL TOWN MEETING  
February 28<sup>th</sup> and March 1<sup>st</sup>, 2022**

The legal voters of the Town of Windsor, Vermont are hereby notified and warned of a virtual public informational hearing, held via Google Meet (under provisions of Vermont's Open Meeting Law as modified by the measures of [Act 77 \(S.172\)](#)) at 7:00 p.m. on Monday, February 28<sup>th</sup>, 2022 to discuss Articles 1–28 which then shall be voted by Australian Ballot, with the exception of Article 6, on Tuesday, March 1, 2022 at the Recreation Center Gymnasium, Windsor Municipal Building, 29 Union Street in said town. Polls will open at 9:00 a.m. and close at 7:00 p.m.

**Join Google Meet Informational Hearing:**

Video call link: <https://meet.google.com/aaa-gsyu-cbo> Or dial: (US) +1 321-586-0490 PIN: 918 004 091#

**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 13<sup>th</sup>, 2022, and February 8<sup>th</sup>, 2023? Any installment not paid within 60 days of each due date shall bear interest of one (1%) per month. After April 10<sup>th</sup>, 2023 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 10<sup>th</sup>, 2023 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 - \$1,500 per year and Selectboard members - \$1,250 per year; 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 vote to raise, appropriate, and expend the sum of FIVE HUNDRED DOLLARS (**\$500**) for the support of **Green Mountain RSVP** to provide services to residents of the Town? (Australian Ballot)

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

**ARTICLE 10.** Shall the Town of Windsor vote to 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**e formally known as Stoughton House to support the continuation of the Meals on Wheels program? (Australian Ballot)

**ARTICLE 11.** Shall the Town of Windsor vote to raise, appropriate, and expend the sum of ONE THOUSAND SIX HUNDRED NINETY NINE DOLLARS (**\$1,699**) for the support of **Public Health Council of the Upper Valley** to provide services to residents of the Town? (Australian Ballot)



**ARTICLE 12.** Shall the Town of Windsor vote to raise, appropriate, and expend the sum of FIVE THOUSAND DOLLARS **(\$5,000)** for the support of **Rachel's Kitchen, Inc** to provide services to residents of the Town? (Australian Ballot)

**ARTICLE 13.** Shall the Town of Windsor vote to raise, appropriate, and expend the sum of ONE THOUSAND FIVE HUNDRED DOLLARS **(\$1,500)** for the support of **Senior Solutions (Council On Aging For Southeastern Vermont, Inc.)** to provide services to residents of the Town? (Australian Ballot)

**ARTICLE 14.** Shall the Town of Windsor vote to raise, appropriate, and expend the sum of THREE THOUSAND FIVE HUNDRED DOLLARS **(\$3,500)** for the support of **Southeastern Vermont Community Action (SEVCA)** to provide services to residents of the Town? (Australian Ballot)

**ARTICLE 15.** Shall the Town of Windsor vote to raise, appropriate, and expend the sum of SEVENTEEN THOUSAND FIVE HUNDRED DOLLARS **(\$17,500)** for the support of **Visiting Nurse & Hospice of VT and NH** to provide services to residents of the Town? (Australian Ballot)

**ARTICLE 16.** Shall the Town of Windsor vote to raise, appropriate, and expend the sum of THREE THOUSAND DOLLARS **(\$3,000)** for the support of **Volunteers in Action** to provide services to residents of the Town? (Australian Ballot)

**ARTICLE 17.** Shall the voters of the Town of Windsor vote to raise, appropriate, and expend the sum of TWENTY THOUSAND DOLLARS **(\$20,000)** for the support of **Windsor Cemetery Association** to provide services to residents of the Town? (Australian Ballot)

**ARTICLE 18.** Shall the Town of Windsor vote to raise, appropriate, and expend the sum of FIVE THOUSAND DOLLARS **(\$5,000)** for the support of **Windsor Connection Resource Center** in support of the work of the service coordinators? (Australian Ballot)

**ARTICLE 19.** Shall the Town of Windsor vote to raise, appropriate, and expend the sum of TWO THOUSAND DOLLARS **(\$2,000)** for the support of **Windsor County Mentors** to provide services to the residents of the Town? (Australian Ballot)

**ARTICLE 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 Vermont Historical Association.** to provide services to residents of the Town? (Australian Ballot)

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

**ARTICLE 22.** Shall the Town of Windsor vote to raise, appropriate, and expend the sum of NINETY THOUSAND SEVEN HUNDRED-NINE DOLLARS AND FIFTY FOUR CENTS **(\$90,709.54)** for the support of **Windsor Public Library** to provide services to residents of the Town? (Australian Ballot)

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

**ARTICLE 24.** Shall the Town of Windsor vote to appropriate the sum of ONE THOUSAND FIVE HUNDRED DOLLARS **(\$1,500)** to **WISE** ensure the continued operation of our Crisis Services and Advocacy Program for all residents? (Australian Ballot)



**ARTICLE 25.** Shall the Town vote to appropriate FIVE MILLION SEVEN HUNDRED FORTY-ONE THOUSAND EIGHT HUNDRED FIFTY-FOUR DOLLARS **\$5,741,854** to defray the general expenses of the Town for the Fiscal Year 2022-2023, FOUR MILLION NINETY-EIGHT THOUSAND TWO HUNDRED SIXTY-NINE DOLLARS **\$4,098,269** 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 26.** Shall general obligation bonds of the Town of Windsor in an amount not to exceed TWO MILLION DOLLARS (**\$2,000,000**), subject to reduction from available state and federal construction grants-in-aid and state revolving funds and other financial assistance, be issued for the purpose of performing upgrades, replacements and repairs to the public water supply system, the estimated cost of such water supply system improvements being ONE MILLION DOLLARS (**\$1,000,000**) and public sewer system, the estimated costs of such sewer system improvements being ONE MILLION DOLLARS (\$1,000,000)? (Australian Ballot)

**ARTICLE 27.** Shall 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, be issued for the purpose of performing upgrades and repairs to municipal roadways, sideways and drainage systems? Australian Ballot)

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

Dated at Windsor, Vermont this 25<sup>th</sup> day of January, 2022

**TOWN OF WINDSOR SELECTBOARD**

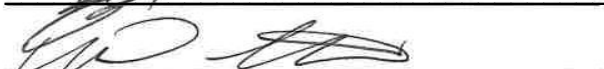
Michael McNaughton, Chair



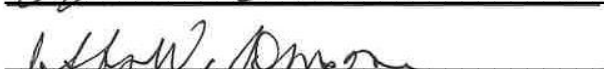
Ryan Palmer, Vice-Chair



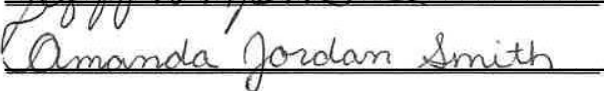
Christopher Goulet



Jeffrey Johnson



Amanda Smith



Received for record this 26<sup>th</sup> day of January, 2022

Amy McMullen, Town Clerk



**OFFICIAL BALLOT  
ANNUAL TOWN MEETING  
WINDSOR, VERMONT  
MARCH 1, 2022**

**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><b>TOWN MODERATOR</b></p> <p style="text-align: right;">Vote for not For 1 Year more than ONE</p> <p style="text-align: right;"><input type="radio"/></p> <p style="text-align: center;">(Write-in)</p>	<p><b>SELECTBOARD</b></p> <p style="text-align: right;">Vote for not For 2 Years more than ONE</p> <p style="text-align: right;"><input type="radio"/></p> <p><b>TERA HOWARD</b> <input type="radio"/></p> <p style="text-align: right;"><input type="radio"/></p> <p style="text-align: center;">(Write-in)</p>	<p><b>LISTER</b></p> <p style="text-align: right;">Vote for not For 3 Years more than THREE</p> <p style="text-align: right;"><input type="radio"/></p> <p style="text-align: center;">(Write-in)</p> <p style="text-align: right;"><input type="radio"/></p> <p style="text-align: center;">(Write-in)</p> <p style="text-align: right;"><input type="radio"/></p> <p style="text-align: center;">(Write-in)</p>
<p><b>SELECTBOARD</b></p> <p style="text-align: right;">Vote for not For 3 Years more than ONE</p> <p><b>ERIC SALTONSTALL</b> <input type="radio"/></p> <p><b>PAUL WOODMAN</b> <input type="radio"/></p> <p style="text-align: right;"><input type="radio"/></p> <p style="text-align: center;">(Write-in)</p>	<p><b>TRUSTEE OF PUBLIC FUNDS</b></p> <p style="text-align: right;">Vote for not For 3 Years more than TWO</p> <p style="text-align: right;"><input type="radio"/></p> <p style="text-align: center;">(Write-in)</p> <p style="text-align: right;"><input type="radio"/></p> <p style="text-align: center;">(Write-in)</p>	

**TOWN ARTICLES**

<p><b>ARTICLE 1.</b> Shall the Town vote to collect its taxes on real property by the Town Treasurer with payments to be made in two (2) equal installments on or before September 13th, 2022, and February 8th, 2023? Any installment not paid within 60 days of each due date shall bear interest of one (1%) per month. After April 10th, 2023 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, 2023 shall bear interest of one and a half (1½%) per month thereafter.</p> <p style="text-align: right;">YES <input type="radio"/></p> <p style="text-align: right;">NO <input type="radio"/></p>	<p><b>ARTICLE 5.</b> To accept the reports of the Town Officers for the past year?</p> <p style="text-align: right;">YES <input type="radio"/></p> <p style="text-align: right;">NO <input type="radio"/></p>	<p><b>ARTICLE 11.</b> Shall the Town of Windsor vote to raise, appropriate, and expend the sum of ONE THOUSAND SIX HUNDRED NINETY NINE DOLLARS (\$1,699) for the support of <b>Public Health Council of the Upper Valley</b> to provide services to the residents of the town?</p> <p style="text-align: right;">YES <input type="radio"/></p> <p style="text-align: right;">NO <input type="radio"/></p>
<p><b>ARTICLE 2.</b> 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?</p> <p style="text-align: right;">YES <input type="radio"/></p> <p style="text-align: right;">NO <input type="radio"/></p>	<p><b>ARTICLE 8.</b> Shall the Town of Windsor vote to raise, appropriate and expend the sum of FIVE HUNDRED DOLLARS (\$500) to <b>Green Mountain RSVP</b> to develop opportunities for people age 55 and older to positively impact the quality of life in the community of Windsor through volunteer service?</p> <p style="text-align: right;">YES <input type="radio"/></p> <p style="text-align: right;">NO <input type="radio"/></p>	<p><b>ARTICLE 12.</b> Shall the Town of Windsor vote to raise, appropriate, and expend the sum of FIVE THOUSAND DOLLARS (\$5,000) for the support of <b>Rachel's Kitchen, Inc</b> to provide services to residents of the Town?</p> <p style="text-align: right;">YES <input type="radio"/></p> <p style="text-align: right;">NO <input type="radio"/></p>
<p><b>ARTICLE 3.</b> Shall the Town authorize the Selectboard to spend unanticipated funds such as grants and gifts?</p> <p style="text-align: right;">YES <input type="radio"/></p> <p style="text-align: right;">NO <input type="radio"/></p>	<p><b>ARTICLE 9.</b> Shall the Town of Windsor vote to raise, appropriate and expend the sum of FOUR THOUSAND SIX HUNDRED THIRTY-SEVEN DOLLARS (\$4,637) to <b>Health Care and Rehabilitation Services</b> to help support same day access to our services for residents of your community?</p> <p style="text-align: right;">YES <input type="radio"/></p> <p style="text-align: right;">NO <input type="radio"/></p>	<p><b>ARTICLE 13.</b> Shall the Town of Windsor vote to raise, appropriate, and expend the sum of ONE THOUSAND FIVE HUNDRED DOLLARS (\$1,500) for the support of <b>Senior Solutions (Council On Aging For Southeastern Vermont, Inc.)</b> to provide services to residents of the Town?</p> <p style="text-align: right;">YES <input type="radio"/></p> <p style="text-align: right;">NO <input type="radio"/></p>
<p><b>ARTICLE 4.</b> To establish salaries for non-classified Town Officers: Selectboard Chair - \$1,500 per year and Selectboard members - \$1,250 per year; Moderator and Constable - \$50 per day.</p> <p style="text-align: right;">YES <input type="radio"/></p> <p style="text-align: right;">NO <input type="radio"/></p>	<p><b>ARTICLE 10.</b> 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 <b>Historic Homes of Runnemed</b> formally known as Stoughton House to support the continuation of the Meals on Wheels program?</p> <p style="text-align: right;">YES <input type="radio"/></p> <p style="text-align: right;">NO <input type="radio"/></p>	<p><b>ARTICLE 14.</b> Shall the Town of Windsor vote to raise, appropriate, and expend the sum of THREE THOUSAND FIVE HUNDRED DOLLARS (\$3,500) for the support of <b>Southeastern Vermont Community Action (SEVCA)</b> to provide services to residents of the Town?</p> <p style="text-align: right;">YES <input type="radio"/></p> <p style="text-align: right;">NO <input type="radio"/></p>

**VOTE BOTH SIDES OF BALLOT**

## TOWN ARTICLES CONTINUED

**ARTICLE 15.** Shall the Town of Windsor vote to raise, appropriate, and expend the sum of SEVENTEEN THOUSAND FIVE HUNDRED DOLLARS (\$17,500) for the support of **Visiting Nurse & Hospice of VT and NH** to provide services to residents of the Town?

YES ☐  
NO ☐

**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 Vermont Historical Association** to provide services to residents of the Town?

YES ☐  
NO ☐

**ARTICLE 25.** Shall the Town vote to appropriate FIVE MILLION SEVEN HUNDRED FORTY-ONE THOUSAND EIGHT HUNDRED FIFTY-FOUR DOLLARS \$5,741,854 to defray the general expenses of the Town for the Fiscal Year 2022-2023, FOUR MILLION NINETY-EIGHT THOUSAND TWO HUNDRED SIXTY-NINE DOLLARS \$4,098,269 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 16.** Shall the Town of Windsor vote to raise, appropriate, and expend the sum of THREE THOUSAND DOLLARS (\$3,000) for the support of **Volunteers in Action** to provide services to residents of the Town?

YES ☐  
NO ☐

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

YES ☐  
NO ☐

**ARTICLE 26.** Shall general obligation bonds of the Town of Windsor in an amount not to exceed TWO MILLION DOLLARS (\$2,000,000), subject to reduction from available state and federal construction grants-in-aid and state revolving funds and other financial assistance, be issued for the purpose of performing upgrades, replacements and repairs to the public water supply system, the estimated cost of such water supply system improvements being ONE MILLION DOLLARS (\$1,000,000) and public sewer system, the estimated costs of such sewer system improvements being ONE MILLION DOLLARS (\$1,000,000)?

YES ☐  
NO ☐

**ARTICLE 17.** Shall the voters of the Town of Windsor vote to raise, appropriate, and expend the sum of TWENTY THOUSAND DOLLARS (\$20,000) for the support of **Windsor Cemetery Association** to provide services to residents of the Town?

YES ☐  
NO ☐

**ARTICLE 22.** Shall the Town of Windsor vote to raise, appropriate, and expend the sum of NINETY THOUSAND SEVEN HUNDRED-NINE DOLLARS AND FIFTY FOUR CENTS (\$90,709.54) for the support of **Windsor Public Library** to provide services to residents of the Town?

YES ☐  
NO ☐

**ARTICLE 18.** Shall the Town of Windsor vote to raise, appropriate, and expend the sum of FIVE THOUSAND DOLLARS (\$5,000) for the support of **Windsor Connection Resource Center** in support of the work of the service coordinators?

YES ☐  
NO ☐

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

YES ☐  
NO ☐

**ARTICLE 27.** Shall 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, be issued for the purpose of performing upgrades and repairs to municipal roadways, sidewalks and drainage systems?

YES ☐  
NO ☐

**ARTICLE 19.** Shall the Town of Windsor vote to raise, appropriate, and expend the sum of TWO THOUSAND DOLLARS (\$2,000) for the support of **Windsor County Mentors** to provide services to the residents of the Town?

YES ☐  
NO ☐

**ARTICLE 24.** Shall the Town of Windsor vote to appropriate the sum of ONE THOUSAND FIVE HUNDRED DOLLARS (\$1,500) to WISE ensure the continued operation of our Crisis Services and Advocacy Program for all residents?

YES ☐  
NO ☐

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

YES ☐  
NO ☐

**VOTE BOTH SIDES OF BALLOT**

**TOWN OF WINDSOR, VERMONT  
ANNUAL TOWN MEETING MINUTES  
Monday, March 1<sup>st</sup>, 2021**

Attendance: Moderator K. Williams, Selectboard Chair H. Prebish, Selectboard Vice-Chair P. Belaski, C. Goulet, A. Smith, T. Marsh, R. White & ~58 members of the public.

Amy McMullen, Town Clerk, presented an opening overview of the evening's procedure and meeting rules, as the meeting is being held virtually, via Zoom, for the first time in Town of Windsor Town Meeting history.

**Moderator, K. Williams, called the meeting to order at 7:02 p.m., gave a brief overview of the meetings procedure, and postponed all voting to Absentee Ballot to be voted on March 2<sup>nd</sup>, 2021. K. Williams read the warning by title.**

**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, 2021 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.**

**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 8<sup>th</sup>, 2021, and February 9<sup>th</sup>, 2022? Any installment not paid within 60 days of each due date shall bear interest of one (1%) per month. After April 12<sup>th</sup>, 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 10<sup>th</sup>, 2022 shall bear interest of one and a half (1½%) per month thereafter. (Australian Ballot)**  
No discussion, Article 1 postponed to 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)**  
No discussion, Article 2 postponed to Australian Ballot.

**ARTICLE 3. Shall the Town authorize the Selectboard to spend unanticipated funds such as grants and gifts? (Australian Ballot)**  
No discussion, Article 3 postponed to 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)**  
No discussion, Article 4 postponed to Australian Ballot.

**ARTICLE 5. To accept the reports of the Town Officers for the past year? (Australian Ballot)**  
No discussion, Article 5 postponed to Australian Ballot.

**ARTICLE 6. To transact any other non-binding business.**  
No discussion.

**ARTICLE 7. To elect Town Officers for the ensuing year. (Australian Ballot)**  
No discussion, Article 7 postponed to 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)**

Micheline LeBlanc, a volunteer for GMRSVP, presented on the organization's behalf. She detailed that the organization is a senior volunteer program, part of AmeriCorps that matches seniors with non-profits to share their expertise. Covid has put on halt on many services, but they are hoping to be back soon in an in-person format. Programs during COVID have been designed to assist isolated individuals. The organization has 9 volunteers who live in Windsor and offers assistance such as Bone Building classes, meals on wheels, VIA, mentoring, etc.

Article 8 postponed to 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)**

Jessica Stehle, Director of Developmental Services for HCRS gave an overview of services. HCRS assists and supports families and individuals with developmental services, adult mental health, addiction services, as well as education and support for children and youth. They also run the Kindle Farm School in Newfane, VT for at risk boy grades 3-12. They have a 24/7 emergency services team to assist individuals with quick acting mental health services. 171 Windsor residents were assisted in the past year over all their programs. Monies raised will go to same day access services.

Randi Myers questioned if the Police Department works with them in emergency mental health situations to which J. Stehle replied that yes, they do get called in to assist.

Article 9 postponed to 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 Runnemede formally known as Stoughton House to support the continuation of the Meals on Wheels program? (Australian Ballot)**

Barbara Spear, RN Administrator for Historic Homes of Runnemede spoke on their behalf. Without the financial assistance from the town, the Meals on Wheels program would have been very hard to keep going especially during Covid. This past year 22,000 meals were delivered, support that was essential to so many individuals.

Article 10 postponed to 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)**

Mark Boutwell, Director of Social Services, spoke on the organizations behalf, giving a brief overview of services. Senior Solutions is a non-profit serving Windsor and Windham counties. They partner with many other local organizations to provide assistance as well as directly assisting with the Meals on Wheels program. 214 calls were received on the helpline from Windsor residents for assistance in the past year. Case management services were provided for 50 residents in Windsor to assist those in staying in their homes safely. The organization also provides caregiver respite assistance for those caring for aging Vermonters in their homes. Many volunteers stepped up to assist during the time of Covid.

Article 11 postponed to Australian Ballot.

**\*\*Moderator K. Williams yielded the floor to Windsor District Representative John Bartholomew.** John stated that it has been a challenge during COVID for State Business as it is being conducted mainly virtually, through Zoom. He stated that his committee placement has moved to being on the committee on transportation which is currently exploring possibilities on electric vehicles.

Randi Myers asked what point the State is at with discussions regarding the Cannabis legislation. How can Towns vote on this when there are no current rules or legislation in place, anything to assist? J. Bartholomew stated that he could not speak in a lot of detail on this item, that it is up to the individual Towns to allow for retail sales, and that the commission is still working out the details at the State level.

**Back to Article discussions at 7:35pm**

**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)**

Ryan Hebert, a member of the community, advocated on behalf of SEVCA. It is an anti-poverty based organization that assists families and individuals with services that include head-start, weatherization, emergency home repair, crisis fuel and food assistance, ready for work programs, tax assistance and more. SEVCA is hoping for assistance to go along with federal and state funds to continue providing services in the community.

Steve Geller, SEVCA Executive Director detailed that SEVCA provides ~\$375,000 worth of services to 315 residents/177 households in Windsor. During COVID, SEVCA has given extra assistance to help small businesses and individuals/families survive. SEVCA is the statewide coordinator for the VT Everyone Eats program that provides meals from restaurants to those who are food insecure, helping both individuals and restaurants thrive during this time. Town appropriations are important because the monies can be spent in a way best fit and are not restricted to specific ways of spending like grants/federal funds are.

Article 12 postponed to Australian Ballot.

**\*\*Moderator K. Williams yielded the floor to Senator Allison Clarkson.** Senator Clarkson stated that Town Meeting marks about the halfway point in the legislative season, a time when bills pass from one chamber to the next. She detailed that she has been elected the majority leader in the Senate and Vice-Chair of the Government Operations Committee. The Senate is working on COVID relief and response, "Building Back Better Together" program that involves ensuring that Vermonters are protected throughout the pandemic, expanding broadband, infrastructure needs in schools, and more. During COVID she has assisted with the Everyone Eats Program, helping to pass out meals to those in need. Thanked for the time.

**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)**

General Manager Christine Howe asked Tom Marsh to speak on the organizations behalf, as he has previously served on their board. He detailed that pages 46/47 of the Town Report gives a full overview of the organization. He detailed that they used to be called The Current on past ballots, but combined forces with another Vermont transportation organization and have renamed it under MOOver Rockingham. T. Marsh stated this organization provides much needed rides for disabled and elderly citizens and strongly encouraged support.

Article 13 postponed to 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)**

Executive Director Alice Ely, thanks the town for past support. Staff and partners have worked to increase coordination of organizations in services to best assist those in our region. They hosted 5 drive thru flu clinics in the fall, a very important effort to assist with keeping people healthy during COVID, and also a way to test doing drive-in vaccine clinics, which are now being used for COVID vaccinations. They also host lead safety practices training for local contractors to assist with pre-1978 housing to prevent lead poisoning. The organization is currently busy working on COVID vaccine clinics currently.

Shannon Smith asked if The Public Health Council of the Upper Valley has been on Windsor's ballot before and if Alice would be able to speak more on the work done impacting Windsor.

Alice Ely responded that the organization has received funding from Windsor for the past 2-3 years. The organization works region wide in the Upper Valley, serving 22 Vermont towns, including Windsor, and 12 New Hampshire border towns. They hosted an event a couple years ago getting together VT and NH legislators for the first time to hold a summit to discuss service organizations available to citizens to open dialogue in coordinating offerings and support.

Article 14 postponed to 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)**

Jessica Cassarino spoke on behalf of the organization and thanked Windsor for the continued support and consideration. She summarized the past years work, which included 4652 visits to 171 Windsor residents at a quarter of the financial rate of service. They now provide telehealth services for therapy and care to assist during the pandemic without reimbursement from Medicare. Support from communities is now more important than ever to support home health care.

Article 15 postponed to 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)**

No discussion, Article 16 postponed to 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)**

No discussion, Article 17 postponed to 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)**

Jill Lord spoke on behalf of the Resource Center and thanked the Town for the past support. The Resource Center brings together many different service organizations to maximize coordination and care to residents in need. They have stayed open during the Pandemic to assist community members and households with needed services and are now providing Tax assistance.



Randi Myers inquired on how else the Resource Center is funded other than the town appropriations. Jill Lord responded that Town funding goes towards employing two service coordinators to link individuals with assistance. Their other sources of income come from the United Way and grant monies.

Article 18 postponed to 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)**

Ginny White, Central Regional Coordinator for Windsor County Mentors thanked the Town for past support, but had connectivity issues. She said the organization is always looking for more volunteer mentors.

Article 19 postponed to 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)**

Mike Welker, secretary/treasurer for Windsor Historical Society, Inc spoke on behalf of the organization and read their mission statement. He stated the organization is made up of volunteers and their current goals are to make collections more organized, accessible, and available in a digital format. In the future they would like visibility on Main Street, with a long-term goal to have collections more available to the public and also to give another reason for people to visit Windsor and experience the Town's cultural history. They are continuing to work with the school to add local history into the curriculum and are partnering with other Windsor organizations to promote the historical and cultural history of Windsor.

Article 20 postponed to 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)**

Brendan Dangelo, WOA Board President presented a brief overview of WOA-TV. They are a local public access channel with a studio downtown. This year with the Pandemic WOA has been important in getting information to residents, from local Board meetings, to church services, to updates on COVID, and more, as well as advertising social services and events. Dangelo encouraged continued support and thanked Director Paula Wehde for all her hard work.

Paula Wehde, Director of Windsor on Air thanked the town for past 10 years of support.

Article postponed to 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)**

Jacquelin Carty, Windsor Public Library Board of Trustees President spoke on behalf of the Library. She detailed that appropriation funds support the running of the library, 88% of their budget, the final 22% comes from fundraising. New Director, Barbara Ball came on right before Covid, and the library has remained open to deliver services in varying formats throughout the pandemic from curbside, virtual, open for a short time. She listed statistics of services provided during the year (which can also be found in the Town Report). The Board has worked on planning for accessibility starting in 2020, applying for and receiving grant funds to assist with accessibility to the lower level of the library.

Paul Woodman spoke thanking Jacquelin for sharing, stating the library is the cornerstone of the community.

Article postponed to 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)**

Jacquelin Carty spoke again on behalf of the library, stating that these additional funds go towards maintaining the 1902 constructed building, in case of unforeseen needs and foreseeable needs due to the building's age. Accessibility would be a place where funds could be used as well.

Article postponed to 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)**

Peggy O, Neill, Executive Director of Wise spoke on behalf of the organization. These appropriation funds help support the 24/7 crisis line for victims of sexual assault, harassment, abuse, and more. Over the past year WISE has provided support in advocacy in person of victims in the Windsor courts, as well as at DHMC. They are working with MAHHC to set up nurse residency programs to assist with sexual assault victims. During COVID WISE also assisted with housing needs and virtual group sessions. The new virtual format of training has increased volunteer numbers to assist with the crisis helpline.

Ryan Palmer spoke that as a Police Officer, formally in Windsor, WISE is a tremendous service and asset to area police departments with victims of domestic violence.

Article postponed to 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)**

A lengthy discussion from members of the public both supporting and voicing concern over the implications of passing the article item was had. Mount Ascutney Prevention Partnerships was also available and assisted with clarifying the laws/regulations being discussed. Main points of support were voiced on the side of not wanting to discourage potential business opportunities in the Town, especially since no area Towns currently have this on the ballot; why discourage the new business opportunity that could then boost others in Town as well with a new demographic of shoppers; if when the legislation and regulations are fully created, the town would have the option to opt out if it turned out to be not in the Town's best interest; if there would also be a financial/tax benefit for the town why say no. Areas of concern that were voiced were how is it actually going to impact Windsor, will the town see a benefit other than a new store; is it a wise choice to pass when there is not enough information and legislation has not been passed on what the laws/regulations will fully be; why the item is on the ballot and was not up for Town discussion beforehand; what policy can/will the Town create to ensure that there is some control/say.

Article 25 postponed to Australian Ballot.

**ARTICLE 26. Shall the Town of Windsor permit the operation of integrated licensees licensed by the State of Vermont to engage in the activities of a cultivator, wholesaler, product manufacturer, retailer and testing laboratory, of cannabis and cannabis products pursuant to 7 V.S.A. § 863? (Australian Ballot)**

Alice Stewart, from Mount Ascutney Prevention Partnership, gave a brief explanation of the article. The integrated license is all 6 cannabis licenses put together and only existing medical dispensaries can apply. There are currently 5 in VT owned by 3 different companies, and they can only open an integrated license establishment/business in a town that opts in for retail as well. Each integrated licensee can only have 1 operation in the State which the cannabis control board will decide where they can be located.

Article 26 postponed to Australian Ballot.

**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)**

No discussion, article postponed to 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)**

No discussion, Article 28 postponed to 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)**

No discussion, Article 29 postponed to 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)**

No discussion, article postponed to Australian Ballot.

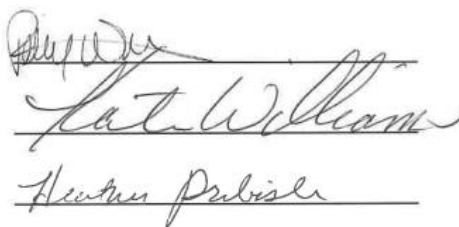
Kate Williams thanked the public for attending the meeting and stated that this was her final moderator duty for the Town of Windsor, which she has been proud to serve.

**Amy McMullen motioned to adjourn at 9:43pm.**

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 'Kate Williams', and the third is 'Heather Prebish'.

**TOWN of WINDSOR, VERMONT OFFICERS AND APPOINTMENTS**  
as of June 30, 2021

**Elected Town Officials**

Title .....	Term Expires
<b>Selectboard</b>	
Michael McNaughton, Chair .....	22
Ryan Palmer, Vice-Chair .....	24
Amanda Smith, Clerk of Board .....	22
Christopher Goulet .....	23
Jeffrey Johnson .....	23
<b>Town Clerk</b>	
Amy McMullen .....	24
<b>Town Treasurer</b>	
Debra L. Ouelette .....	24
<b>Moderator</b>	
Vacant .....	21
<b>Listers</b>	
Vacant	
Vacant	
Vacant	
<b>Trustees of Public Funds</b>	
Vacant	
Vacant	
<b>Justices of the Peace</b>	
William Ballantyne .....	22
Paul S. Belaski .....	22
Marianne A. Blake .....	22
Peggy Dionne .....	22
Linda Farnsworth .....	22
Steve Giroux .....	22
Cynthia Hobbs .....	22
Linda Hoover.....	22
Sally Laurent .....	22
Ryan Palmer .....	22
Rebecca Roisman .....	22
Donna Sweaney .....	22

**Appointed Town Officials**

Title .....	Term Expires
<b>Town Manager</b>	
Tom Marsh	
<b>Acting Town Manager</b>	
Deborah Olmstead .....	22
<b>Town Attorney</b>	
Nathan H. Stearns .....	22
<b>Town Service Officer</b>	
Vacant .....	22
<b>Dog Control Officer</b>	
Windsor Police Department .....	22
<b>Assistant Town Treasurer</b>	
Amy McMullen .....	22
Deborah Olmstead .....	22
Riley White .....	22
<b>Assistant Town Clerk</b>	
Riley White .....	22
Deborah Olmstead .....	22
<b>Health Officer</b>	
Andrew "Andy" Vinopal .....	22
<b>Regional Planning Commission</b>	
Tom Marsh .....	22
<b>Town Assessor</b>	
Rick Tillson .....	22
<b>Custodial Officer for the Vermont Judicial Bureau &amp; Issuing Official</b>	
Windsor Police Department .....	22
<b>Constable</b>	
Windsor Police Chief .....	22
<b>Tree Warden</b>	
Michael Metivier .....	22
<b>Zoning Administrator</b>	
Robert Haight .....	22

## Appointed Board, Commission, and Delegate Officials

Title .....	Term Expires	Title .....	Term Expires
<b>Development Review Board</b>		<b>Paradise Park Commission</b>	
William Ballantyne .....	21	Jim Bennett .....	22
Malcolm Blue .....	21	Rebecca Haynes .....	23
Paul Dorian .....	23	Phil Horner .....	24
Lawrence Jones .....	22	Tate Hurd .....	22
Vacant .....	3 Year Term Expiring 22	Kelsey O'Connor .....	24
<b>Budget Committee</b>		Christine Porter .....	22
Kathy Briand .....	21	Andrew Robbins .....	24
Alicia Houske .....	21	Paula Robbins .....	23
Allen Howard .....	21	Ann Roy .....	23
Lynn Spencer .....	21	<b>Planning Commission</b>	
Mike Welker .....	21	Alex Kelly, Chair .....	23
<b>Conservation Commission – 5 Positions</b>		Brendan Dangelo .....	24
All Vacant .....	3 Year Staggered Terms	Colin Moon .....	23
<b>Council on Aging Delegate</b>		Brian Porto .....	22
Vacant .....	1 Year Term	Mike Welker .....	22
<b>Design Review Commission</b>		<b>Revolving Loan Fund</b>	
Bill Ballantyne, Chair		Windsor Improvement Corporation (WIC)	
Gail Barton		<b>Solid Waste Delegates</b>	
Marianne Blake		Tom Marsh .....	22
Paul Doiron		Michelle Felicetti, Alternate .....	22
Judy Hayward		<b>Transportation Advisory Committee</b>	
Kathryn Grover		Vacant .....	
<b>Joint Rivers Commission</b>		1 Year Term	
Michael Metivier .....	21	<b>Representatives &amp; Senators</b>	
Vacant, Alternate .....	1 Year Term	<b>Representatives to Vermont General Assembly – Windsor District #1</b>	
<b>Representatives &amp; Senators</b>		John Bartholomew, Democrat .....	22
<b>Representatives to Vermont General Assembly – Windsor District #1</b>		Elizabeth Burrows, Democratic/Progressive .....	22
<b>Vermont State Senators</b>		<b>Vermont Representative to Congress</b>	
Alison Clarkson, Democrat .....	22	Peter Welch, Democrat .....	22
Dick McCormack, Democrat .....	22	<b>United States Senate</b>	
Alice Nitka, Democrat .....	22	Patrick Leahy, Democrat .....	22
<b>Vermont Representative to Congress</b>		Bernard “Bernie” Sanders, Democrat .....	24
<b>United States Senate</b>			

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



# MUNICIPAL

## SELECTBOARD REPORT FOR FY 2021

### Community Life

As the FY2021 fiscal year started the Windsor community, like the rest of the world continued to deal with the COVID-19 pandemic, balancing public safety concerns with a desire to return to some semblance of normalcy in day to day lives. As vaccines became available in the spring of 2021 Vermont led the nation in vaccine participation with an 80% vaccine rate in June. As a result the governor lifted all state COVID-19 restrictions. As the fiscal year ended, though the restrictions were lifted, the impact of the pandemic did not vanish. The community continued to deal with the ramifications of the virus.

Social justice discussions were a major focal point for the Selectboard for much of the year. The July 2020 meeting, the first of the fiscal year, included a discussion on community art, the possible renaming of Jacob St. and the elimination of the Pledge of Allegiance from the Selectboard agenda. At this and subsequent meetings the Selectboard voted to establish an ad hoc committee to study the issue of renaming Jacob St. as well as a steering committee to examine the feasibility of a Justice Equity Diversity and Inclusion Committee. Through the board's consideration of these issues, Jacob St. was not renamed, a JEDI committee was established and the Pledge of Allegiance was removed from the Selectboard agenda in favor of a moment of silence.

### Improving Infrastructure and Addressing Blight

Year after year the community expresses a strong desire to continue to improve our streets and sidewalks as well as eliminate blight. Significant strides were made during fiscal 2021. The Elm St. neighborhood project commenced which called for the replacement of existing water and sewer mains, the addition of storm water drainage and the reconstruction of all roads in the neighborhood. At the close of the fiscal year the project was well under way. Final completion is not expected until the spring of 2022.



The demolition of several blighted structures was also a welcome step forward. The Town was fortunate to have good partners in the effort. The Town tore down a blighted building on River St. making way for a clear lot, eligible for development. The VT National Guard tore down the old armory located at the fairgrounds. By the

end of the year plans were in place for the creation of a dog park, play field and community garden on the site. Finally, State & Main Associates purchased a blighted gas station on Main St. that had been an eyesore for years. They demolished the building and created a beautiful greenspace, greatly improving the entrance to Windsor from the north.

### Windsor Quality of Life

The summer of 2020 didn't allow for community gatherings and events. The municipal summer concert series was canceled due to COVID-19. Being outside was however encouraged. The town coordinated an effort to provide more outdoor seating space, and working with Windsor businesses, secured several community picnic tables to provide additional outdoor seating for those taking advantage of local take out services. Thanks to Simon Pearce, Friends of Rec., Peoples Bank, Mascoma Bank, and the Windsor Improvement Corporation for their generous support to purchase some of the tables.

The outdoor seating effort was continued for the summer of 2021. Bob Haight, and the Development Office coordinated the local manufacture of 2 dozen "Windsor" Adirondack chairs that were placed around town just as the fiscal year was coming to a close.





# MUNICIPAL

## 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 projected \$.067 or 4.38% 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 11 years exemplifies how a collaborative approach can mitigate long term tax rate instability. As noted in the table below the average tax increase during that period is 2.37% 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 11 years.

Town of Windsor Tax Table					
Fiscal Year	Town	School	Combined	Combined % change	
2011	\$ 1.110	\$ 1.290	\$ 2.400		
2012	\$ 1.100	\$ 1.260	\$ 2.360	-1.67%	
2013	\$ 1.150	\$ 1.330	\$ 2.480	5.08%	
2014	\$ 1.160	\$ 1.370	\$ 2.530	2.02%	
2015	\$ 1.210	\$ 1.430	\$ 2.640	4.35%	
2016	\$ 1.260	\$ 1.320	\$ 2.580	-2.27%	
2017	\$ 1.430	\$ 1.240	\$ 2.670	3.49%	
2018	\$ 1.470	\$ 1.170	\$ 2.640	-1.1%	
2019	\$1.520	\$1.180	\$ 2.700	2.3%	
2020	\$1.560	\$1.420	\$ 2.980	10.4%	School Merger
2021	\$1.610	\$1.490	\$ 3.100	4.0%	
2022	\$1.670	\$1.415	\$3.085	-0.5%	
Average annual increase for last 11 years				2.37%	

# MUNICIPAL

Town of Windsor Utilities Table					
Fiscal Year	Avg Sewer bill	Avg Water Bill	Combined	Combined % change	
2011	\$ 483.000	\$ 442.000	\$ 925.000		
2012	\$ 425.210	\$ 426.920	\$ 852.130	-7.88%	
2013	\$ 399.000	\$ 340.860	\$ 739.860	-13.18%	
2014	\$ 407.000	\$ 305.100	\$ 712.100	-3.75%	
2015	\$ 413.000	\$ 322.000	\$ 735.000	3.22%	
2016	\$ 412.000	\$ 350.230	\$ 762.230	3.70%	
2017	\$ 447.000	\$ 351.270	\$ 798.270	4.73%	
2018	\$ 473.080	\$ 387.510	\$ 860.590	7.81%	
2019	\$ 483.460	\$ 405.780	\$ 889.240	3.33%	
2020	\$ 498.760	\$ 414.070	\$ 912.830	2.65%	
2021	\$ 521.250	\$ 428.570	\$ 949.820	4.05%	
2022	\$ 510.000	\$ 429.640	\$ 939.620	-1.07%	
Average annual increase for the last 11 years				0.33%	

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

# MUNICIPAL

## TOWN MANAGER ANNUAL REPORT

Fiscal 2021 (July 1, 2020 – June 30, 2021)

Every aspect of municipal operations during fiscal 2020 was impacted one way or another by the spread of the COVID-19 virus. The outbreak that began in the early part of calendar 2020 had, by July of 2020, spread worldwide, shutting down much of the economy and drastically changing how we could work, play, learn and move about. Unlike many in the private sector working remotely was not an option for many of our staff. Fire, police, utilities, recreation, and administration all had a need to be on site to meet the expectations of the community. Testing, distancing, and following health mandates allowed our staff to carry out important public functions while maintaining a safe environment. Due in large part to the expertise of our emergency services, Chief McAllister in particular, we were able to provide our services without contracting a single case of COVID-19 among our staff.

Public access to government meetings was still an important part of municipal government. In person meetings however, were not permitted. Windsor boards and commissions, along with the rest of the world became familiar with ZOOM, Google Meet, and other video conferencing platforms. There was quite a learning curve but practice along with upgrades to municipal Wifi systems allowed our municipal meetings to continue.

Windsor had been aggressively pursuing a plan to improve roads, sidewalks and infrastructure over the last few years. Although the town had designed, bid and awarded several projects, all construction was put on hold for the summer of 2020. Uncertain working conditions, worker availability and access to materials were all in question.

The Highway department went about their business maintaining the roads through the various seasons. A significant snow storm in early December dumped 36 to 40 inches of snow in a matter of hours. One of the positives to come out of COVID-19 is the increased capacity for people to work from home but, health care and emergency services workers still need to physically get to work. Our staff, with the help of area contractors, worked long hours and got roads and sidewalks passable in short order.



Fortunately, as we entered the 4th quarter of fiscal 2020 (April - June 2020) Windsor, along with the rest of the world was seeing significant improvement and we were able to begin construction.

The neighborhood accessed through Cherry St. saw a complete replacement of water, sewer, stormwater, sidewalk, curbing and pavement. This project carried into FY 2022 and is expected to be completed in the spring of calendar 2022. Parts of Brook Rd as well as Cole Hill Rd. were paved as well.

Significant steps were taken in the spring of 2021 to improve community appearance by removing blighted properties. Efforts by the Town, State and Main Associates and the VT National Guard all resulted in the removal of and improvement to several properties in town.



A long blighted gas station on Main St. was purchased, demolished and improved with a garden space by State & Main Associates.

The removal of the long abandoned National Guard Armory was completed by the VT National Guard. In its place the Town will install a dog park and a recreation field in fiscal 2022.



## MUNICIPAL

The Town removed a long blighted building on River St. and plans to offer the parcel to private developers for a housing project.

Throughout the year our staff coordinated with state and local health officials and provided as much information as possible on the constantly changing conditions surrounding COVID-19. Services through our Recreation Dept and administrative services were adjusted to meet the mandates in place. Our objective throughout the year was to provide as much information and services as possible while adhering to state mandates. Regular meetings with Mt. Ascutney Hospital staff, school administration and our emergency services personnel were broadcast by Windsor on Air.



As town manager I would like to express my sincere gratitude for the efforts put forth during the year by not just our town staff but the community members and organizations that have gone above and beyond to support each other. Adversity can bring out the best in folks, and that certainly has been the case in Windsor.

# MUNICIPAL

## ASSESSOR/LISTERS REPORT

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

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

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

### ROUTINE

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

### STATE MANDATES

The State Department of Taxes has decreed that if you live in and own your home you **MUST FILE** the Homestead form **EVERY YEAR**, even if you don't owe any income taxes. Since the state no longer sends out the Vermont Income Tax Booklet, the form is available on line (see link below). You can fill out this form and other on line 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 web site. **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 15<sup>th</sup>.

Respectfully submitted,  
Rick Tillson, Windsor Assessor

# MUNICIPAL

## TREASURER'S REPORT 2020/2021

These past two years have brought challenges for us all with the pandemic of COVID-19. The Treasurer's office was closed to the public for quite a while, however it is now open with safety protocols in place. 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. You can also place payments in the drop box outside the main door as well as the Treasurer's box in the Police lobby. Your patience and understanding during these unusually hard times has been greatly appreciated and has not gone unnoticed.

This is a reminder that all Vermonter's have to file for their Homestead and Property Tax Adjustment with the State of Vermont. If your Homestead Declaration is not filed with the State of Vermont, the Town of Windsor will tax your property as a non-resident. This is something that all taxpayers need to remember to do every year, if you have not received confirmation after July 1<sup>st</sup> 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](mailto:DQuelette@windsorvt.org)

Respectfully Submitted,  
Debra L Ouelette, Treasurer

## TOWN TRUST FUNDS - STATEMENTS OF RECEIPTS - Fiscal Year Ending June 30, 2021

### Albert M & Nettie Battison Trust

Fund Balance as of June 30, 2020	\$6,015.56
Disbursement	\$ 00.00
Interest Earned	\$ 3.21
Balance as of June 30, 2021	\$6,018.77

### Cemetery Trust

Fund Balance as of June 30, 2020	\$5,240.73
Interest Earned	\$ 2.68
Balance as of June 30, 2021	\$5,243.41

### Windsor Cemetery

Fund Balance as of June 30, 2020	\$371.98
Interest Earned	\$ .02
Balance as of June 30, 2021	\$372.00

### Thomas Sears Cemetery Trust

Fund Balance as of June 30, 2020	\$130.75
Interest Earned	\$ .02
Balance as of June 30, 2021	\$130.77

### Tax Payers Association

Fund Balance as of June 30, 2020	\$160.37
Interest Earned	\$ 0.02
Balance as of June 30, 2021	\$160.39

### Paradise Park Fund

Fund Balance as of June 30, 2020	\$32,069.24
Credits (Deposits)	\$ 400.00
Disbursements	\$ 00.00
Interest Earned	\$ 153.83
Balance as of June 30, 2021	\$32,623.07

#### Fund Breakdown:

Money Market	\$10,816.74
CD—	\$21,806.33

### Campbell Fund

Fund Balance as of June 30, 2020	\$6,983.69
Interest Earned	\$ 25.74
Disbursements (Loans) (SC)	\$ 00.00
Repayments	\$ 00.00
Balance as of June 30, 2021	\$7,009.43

#### Fund Breakdown:

Checking Account-Peoples Bank	\$ 665.72
CD—Peoples Bank	\$6,343.71



# MUNICIPAL

## 2020/2021 DELINQUENT TAXES

PARCEL	NAME	TAX YEARS	TOTAL	PAID	PARCEL	NAME	TAX YEARS	TOTAL	PAID
190001-336	BALCH, ANTHONY	2020-2021	\$15.00	PAID	430000-104	LENINSKI, STEVEN	2020-2021	\$2,050.54	PAID
560029-000	BARTON, GAIL M	2020-2021	\$4,436.79		433000-354	LEPISKO, JANICE R	2019-2021	\$9,298.32	PAID
410005-000	BARTON, PHILIP	2020-2021	\$238.33	PAID	140000-084	MERRIAM, TODD	2019-2020	\$1,538.40	
570007-000	BRITTON, GAIL	2018-2021	\$2,620.89		080000-997	MERRILL GARY R	2020-2021	\$1,548.14	
441000-598	BROWNING, RALPH	2020-2021	\$872.23	PAID	060039-000	MOSES, CRYSTAL	2020-2021	\$1,592.64	PAID
190000-475	BUGBEE, ALLEN	2014-2019	\$26,365.51		570021-000	MOUNTAIN ROAD ENT	2020-2021	\$2,592.65	PAID
190002-225	CARVALHO, F & M	2020-2021	\$2,127.35	PAID	150008-000	MOUSER, ROBERT & KATIE	2020-2021	\$1,012.91	
140000-023	CLOUGH, ALLISON	2019-2021	\$656.64		439000-011	MUSTOE, GAIL	2020-2021	\$109.12	
140000-058	COLEMAN, SUSAN & LA	2014-2021	\$6,802.06		150003-000	OLMSTED NOREEN & DUANE	2020-2021	\$55.95	PAID
120000-061	COMSTOCK, TROY	2019-2021	\$92.86		522000-194	OTERO, JESUS	2020-2021	\$1,259.11	
120000-045	CONNOLLY, MARK	2020-2021	\$112.19	PAID	630000-517	OVITT, CORAL L	2016-2020	\$1,349.74	
140000-088	CORMIER, LEAH	2020-2021	\$224.05	PAID	120000-053	PALMER, GWEN	2020-2021	\$109.03	
330000-499	CROSS, MICHAEL	2020-2021	\$1,558.23		010001-528	PHELPS, JUDITH VAN	2020-2021	\$5,640.16	PAID
740106-000	DALTON, ROBERT	2020-2021	\$1,003.33	PAID	822000-015	PLACE MICHAEL	2020-2021	\$2,176.60	
490041-000	DEPT OF THE TREASURERY	2020-2021	\$2,078.99		260018-000	RYAN KATHLEEN	2020-2021	\$3,024.42	
700055-000	DEPT OF THE TREASURERY	2020-2021	\$6,084.15		740110-000	SCHMERTZ, LILLIAN	2020-2021	\$1,549.92	
430002-156	DOUGHERTY, ROSEMARY	2020-2021	\$1,701.73		600004-000	SIMONEAU, AARON SR	2018-2021	\$8,720.73	
160032-000	DULING, DONNA	2020-2021	\$6,074.04	PAID	090002-628	SKUJA, SUZANNE &	2020-2021	\$4,275.66	
700033-000	DULING, JOHN M JR	2020-2021	\$1,242.03	PAID	090000-721	STATEWIDE CORP	2013-2021	\$799.48	PAID
440001-285	ELLIOTT, SUSAN	2020-2021	\$11,228.38		150005-000	SWANSON, ARNI & MARG	2020-2021	\$4,027.56	
490066-000	ELLIS, JERRY SR	2019-2020	\$843.82		433000-077	TALL PINES HOLDING	2020-2021	\$881.01	
490059-000	ELLIS, JERRY SR	2019-2020	\$216.39	PAID	060045-000	TAYLOR, HOLLY	2020-2021	\$405.50	PAID
430002-218	EPWORTH, KEN & ELLE	2019-2021	\$14,816.72		490037-000	THEETGE, DAVID & VICKI	2020-2021	\$964.60	
080002-714	ESTEY, ROBIN	2020-2021	\$3.92	PAID	250025-000	THOMAS RICHARD	2020-2021	\$3,366.96	PAID
440000-379	FLAHERTY, KEVIN	2020-2021	\$101.75	PAID	640015-000	TOWN OF WINDSOR	2013-2018	\$5,746.68	
110017-000	GILMAN, JOHN & JULIE	2020-2021	\$275.83	PAID	700011-000	TOWN OF WINDSOR	2020-2021	\$1,253.98	
560043-000	GOULD, ERIKA	2020-2021	\$207.93	PAID	190000-475	WINDSOR, TOWN OF	2019-2020	\$6,765.79	
090001-807	HATHAWAY, WINFRED	2019-2021	\$12,193.56		130039-000	VIVIAN, MICHAEL & JANE	2020-2021	\$1,067.62	
060037-000	HURLBURT, GARY & KAREN	2020-2021	\$3,116.37	PAID	140000-090	VOISINE GILMAN	2020-2021	\$381.61	
550001-001	JOHNSON, REBECCA	2019-2021	\$6,412.76		700010-000	WARREN WALLACE	2020-2021	\$1,643.88	
490039-000	LA BRAKE ORA	2020-2021	\$269.99	PAID	130048-000	WILLETT, JOYCE	2018-2019	\$919.05	
560170-000	LAFLAM KARL A	2020-2021	\$105.65	PAID	560183-000	WINN JAMES	2020-2021	\$4,826.55	PAID
630000-505	LAPINE BEULAH	2018-2021	\$770.91		130046-000	WISHINSKI, MICHAEL	2020-2021	\$239.39	
790054-000	LARSON VIAL LLC	2020-2021	\$2,245.63		434000-065	YOUNG, JANET	2020-2021	\$688.53	
700011-000	LARSON VIAL LLC	2019-2020	\$1,308.59		<b>PRINCIPAL,PENALTY &amp; INTEREST</b>			<b>TOTAL</b>	<b>\$200,306.83</b>

## DELINQUENT TAXES AS OF 06/30/2021

	PRINCIPAL	INTEREST	PENALTY	TOTAL
Tax Year 2013/14	\$1,097.08	\$748.64	\$87.76	<b>\$1,933.48</b>
Tax Year 2014/15	\$2,079.74	\$1,238.70	\$178.74	<b>\$3,497.18</b>
Tax Year 2015/16	\$6,305.04	\$3,315.09	\$504.40	<b>\$10,124.53</b>
Tax Year 2016/17	\$3,235.28	\$1,240.23	\$258.82	<b>\$4,734.33</b>
Tax Year 2017/18	\$7,061.16	\$2,200.73	\$564.92	<b>\$9,826.81</b>
Tax Year 2018/19	\$9,791.54	\$2,403.53	\$783.34	<b>\$12,978.41</b>
Tax Year 2019/20	\$28,866.05	\$3,964.77	\$2,309.31	<b>\$35,140.13</b>
Tax Year 2021/21	\$109,355.20	\$3,989.82	\$8,726.82	<b>\$122,071.96</b>
<b>TOTAL</b>	<b>\$167,791.09</b>	<b>\$19,101.63</b>	<b>\$13,414.11</b>	<b>\$200,306.83</b>



# MUNICIPAL

## DELINQUENT TAX RECONCILIATION PRINCIPAL ONLY

**Delinquent as of June 30, 2020**      \$166,518.52

Principal Collected	(\$ 99,638.71)
Abated	<u>(\$ 8,443.92)</u>
<b>Balance</b>	<b>\$ 58,435.89</b>

**Taxes billed July 2020**      \$7,795,723.93

Collected	(\$7,686,351.08)
Abated	<u>(\$ 2,526.10)</u>
<b>Balance</b>	<b>\$ 109,355.20</b>

**Total Delinquent Taxes as of June 30, 2020 ~ \$167,791.09**

**As of December 31, 2021 Delinquent Taxes \$104,129.88**

# MUNICIPAL

## TOWN CLERK'S REPORT

Prior to the Governor's lifting of the emergency order in June 2021, the Clerk's Office was open for land records searches but other services were transacted through the mail or curbside. Our doors are open for all regular business however we continue to provide curbside or mail assistance for those who request that service.

The fiscal year began with preparation for the State Primary Election in August, followed by the Presidential Election in November. For the first time, the Secretary of State's Office mailed General Election ballots to all registered voters. Even with all the absentee ballots, we had a very busy Election Day. For the first time, the 2021 Town Information Meeting was held using Zoom technology and following the lifting of the emergency order, a virtual option is available for all meetings.

Riley White and I wish to thank the Windsor residents for their patience and understanding as we continue to experience life during a pandemic.

Respectfully submitted, Amy McMullen

**ATTENTION DOG OWNERS: ALL DOGS RESIDING IN WINDSOR MUST BE LICENSED WITH THE TOWN BY APRIL 1, 2022.** 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. Licensing fee is \$9.00 for spayed/ neutered canines and \$13.00 for those not spayed/neutered. Notices will go out in January and once the office receives payment and current proof of rabies, we will mail the licenses and tags. A late fee will be charged for any dogs not registered by the April 1<sup>st</sup> deadline. If your dog has a microchip, please provide that information and we will add it to your dog's record.

## TOWN CLERK FEES FY 2020-2021

Month	Bus Lic	Fees	Restoration	Marriage	DMV Reg	Dog Lic	Total
July	\$0.00	\$3,037.00	\$868.00	\$210.00	\$0.00	\$30.00	\$4,146.00
August	\$0.00	\$2,593.00	\$636.00	\$150.00	\$0.00	\$20.00	\$3,399.00
September	\$0.00	\$1,681.00	\$508.00	\$530.00	\$0.00	\$47.00	\$2,753.00
October	\$0.00	\$1,972.00	\$500.00	\$70.00	\$0.00	\$0.00	\$2,542.00
November	\$0.00	\$2,672.00	\$792.00	\$0.00	\$0.00	\$38.00	\$3,502.00
December	\$0.00	\$3,526.00	\$1,104.00	\$140.00	\$0.00	\$0.00	\$4,770.00
January	\$0.00	\$2,148.00	\$648.00	\$220.00	\$0.00	\$126.00	\$3,142.00
February	\$0.00	\$2,459.00	\$804.00	\$80.00	\$0.00	\$365.00	\$3,708.00
March	\$645.00	\$4,158.00	\$884.00	\$0.00	\$0.00	\$1,187.00	\$6,874.00
April	\$0.00	\$2,282.00	\$732.00	\$0.00	\$0.00	\$702.00	\$3,716.00
May	\$0.00	\$2,841.00	\$796.00	\$350.00	\$0.00	\$163.00	\$4,150.00
June	\$155.00	\$3,337.00	\$1,044.00	\$210.00	\$0.00	\$358.00	\$5,104.00
TOTALS	\$800.00	\$32,706.00	\$6,744.00	\$1,400.00	\$0.00	\$3,036.00	\$47,806.00

# MUNICIPAL

## FIRE DEPARTMENT REPORT

Chief Kevin McAllister

29 Union Street, Windsor, VT 05090

(802)674-9043 | Fax (802)674-9037 | [kmcallister@windsorvt.org](mailto:kmcallister@windsorvt.org)

So the battle to gain the upper hand on COVID continues. Originally some of us in the department were trained to test people for COVID. This past year we stepped up our COVID training even more and have become vaccinators. We are traveling to COVID testing and/or vaccination sites as far away as Alburgh to the north and Bennington in the south. We work with the Vermont Department of Health to accomplish this mission. The money to fund our training/travel/testing or vaccinating comes from Federal grants so the Town budget is not negatively impacted.



While Public Outreach was on a roller coaster ride this past fiscal year we still accomplished ways to help our citizens. We were able to teach some CPR and First Aid courses. Should you have a group that needs this please contact us, we are happy to help. Another fun thing for us to do with the public is have our chicken barbeques. These are a way for the firefighters to obtain FD related items the budget does not allow for.

Windsor Fire and Windsor PD continue with the Opioid Prevention Initiative. A lot of this paragraph is repeat information but I personally feel it is important enough to put out there again. This 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.

Mutual Aid is a huge part of any area departments. A couple of the pictures above show us at a neighboring town structure fire, then another shows West Windsor Volunteer Fire Department working with us to extricate an injured hiker off of Mt. Ascutney. Without mutual aid agreements anything large scale we respond to would be close to impossible to mitigate.

None of the aforementioned would be possible without routine nor specialized training. We are held to State and National standards for training. Besides these standards WFD thrives on the specialized training. We had some new faces in the department this year so we brought them up to speed by certifying them up to NFPA standards for Rope Rescue Technicians. To broaden our Technical Rescue repertoire, department members were trained and certified in Swiftwater Rescue. Understanding and respecting not everyone likes to be in the water, this training allowed different certification levels; Operations, Technician, and Instructor. Like Ice Rescue, our instructors have contracted with departments from Proctorsville to the South all the way to Corinth in the North to train them.

Windsor Fire has a fleet of 4 ambulances that cover 6 contracted town, 4 in Vermont and 2 in New Hampshire. While we cover these towns for emergent (911) calls, the bulk of our ambulance service is performing inter-facility transfers. An inter-facility transfer can be anything from a Paramedic level emergency

## MUNICIPAL

transfer, down to a patient leaving a hospital after surgery then being brought to a facility where rehab will begin. The revenue generated by these ambulance calls covers the vast majority of my budget.

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	524
EMS BLS NON-EMERGENT	521
EMS ALS EMERGENT LEVEL 1	343
EMS ALS EMERGENT LEVEL 2	17
EMS ALS NON-EMERGENT	3
Fire Alarms	17
Vehicle Fire	2
Structure Fire	18
Vegetation Fire (grass)	8
HazMat	21
Service Call	100
False Alarm	24
Mutual Aid to other towns	192
Motor Vehicle Accidents	53
Other	8

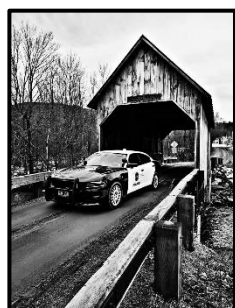
Kevin McAllister  
Fire Chief  
Town of Windsor

## MUNICIPAL

20-21

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ANNUAL  
REPORT



On behalf of the Windsor Police Department (WPD), it is with great honor that we submit the 2021 Annual Report which provides a snapshot of the police department's activities, calls for service, community programming activities, personnel changes, professional services, and efforts provided to the communities of Windsor and West Windsor over the last year.

WPD continues to be one of the most qualified and highly trained agencies; setting the standard in our region for professionalism. With a strong commitment to community policing, we protect and serve with respect and dignity; those who choose to work, visit, and play in our region. At full-staff, the department is comprised of 10 full-time officers, 5 part-time officers, an administrative-assistant and a crossing guard, who provide 24-7 police coverage 365 days a year to the towns of Windsor and West Windsor. Officers are called upon to respond to a myriad of tasks ranging from animal control issues and motor-vehicle enforcement concerns, to assaults, burglaries, domestic violence issues, and illicit substance abuse. This year was no exception as our calls for service and community programs increased over years past.

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



Jennifer M. Frank – Chief of Police, [Jennifer.Frank@Vermont.gov](mailto:Jennifer.Frank@Vermont.gov), 802-674-9042, 802-295-9425  
Sergeants & Detectives: Jon Adams, Paul Favreau, Kevin Blanchard, Jered Condon  
FT Officers: Spencer Foucher, Joseph Pregent, Daniel Wierzbicki, Dylan Brown  
PT Officers: Alex Stradecki, Daniel Silver - Admin. Assistant: Julianne Voltmer  
Crossing Guard: Sandra Theetge



## MUNICIPAL

### Community



Officers from the Windsor Police Department participated in a variety of Community Policing activities over the last year to include:

### POLICING

- **Babysitting Certification course:** WPD trained local youth on how to perform CPR, bottle feed, administer 1st aid, and use a fire extinguisher. The training was designed around: safety, basic care, child development, first aid, professionalism, and leadership.
- **Bicycle Safety Programs:** WPD provided bike safety presentations to WSESU students focused around learning the rules of the road and bicycle hand signals. More than 100 free bicycle and multi-sport helmets were distributed.
- **Coffee w/ A Cop:** WPD officers and local community members joined together over a cup of coffee in casual conversation as part of a national community policing effort.
- **Fatal Vision Alcohol Awareness Program:** Local youth participated in an alcohol awareness program that provided prevention education information and simulated the effects of alcohol to demonstrate the effects and consequences of its use while driving.
- **Operation Safety Cone:** Officers issued free ice cream cone “tickets” to children in Windsor and West Windsor who were “caught” being safe. The safety cone incentive program provided positive reinforcement for youth making safe behavioral choices.
- **Touch-A-Truck:** Participants had an opportunity to climb up into the driver’s seat of police cruisers while talking to officers to learn more about their jobs in the community.
- **Women’s Self Defense:** A program of realistic, self-defense tactics and techniques; that encompassed awareness, prevention, risk reduction, and avoidance, through hands-on defense training that included evasive maneuvers, takedowns, and various strikes.

## MUNICIPAL

WPD Stats FY 2020-2021					
911 Hang Ups	138	Drugs	27	Sex Offender Registry	8
Abandoned Vehicle	7	DUI arrests	4	Special Detail	23
Accidents	84	Fireworks	26	Stalking	1
Agency Assistance	235	Foot Patrol	86	Stolen Vehicle	2
Alarm – Res / Bus	168	Fraud	21	Suspicious	256
Alcohol offense/ Intox	16	Juvenile Problem / Runaway	91	Threatening/Harassment	20
Animal Problem	90	Kidnapping	1	Training	11
Arrest on Warrant	12	Larceny / Theft	50	Traffic Hazard	40
Assault	53	Littering	4	Traffic Offense	11
Background Invest.	3	Lost / Found Property	35	Trespassing	24
Burglary	4	Medical assistance / response	81	Unlaw. Mischief/Vandal	14
Child Abuse	3	Mental Health/Welfare Check	108	Unsecure Premises	4
Citizen Assistance	135	Missing Person	12	Vagrancy	8
Citizen Dispute	75	Motorist Assist	5	Vandalism	12
Dead body Invest.	7	Motor-vehicle complaint	125	VIN Inspection	74
Deliver Message	3	Noise Disturbance	37	Violation of court order	5
Directed Patrol	269	Parking Problem	105		
Disorderly Conduct	8	Property Check: Res/Bus	67	Traffic Citations	72
Driv License Suspend	5	Public Speaking	10	Traffic Warnings	215
Domestic Disturbance	21	Sex Offense	10		
*This table is a summary of activities and is not all inclusive of all calls for service					
In 2020-2021, Officers responded to more than 2,700 calls for service, a 15% increase over the last fiscal year attributed primarily to an increase in substance related calls, family fights, and mental health/welfare checks. As a result, the department increased its proactive presence with increased foot patrols, business checks, directed patrols, interdiction efforts, and community programming activities.					



### Training

**The Windsor Police Department is committed to providing professional, high quality, well trained and equipped officers. To that end, Officers participated in hundreds of hours of law enforcement related training over the last year to include:**

Accident Investigation, Advancing Racial Equity in Local Government, Anti-Bias Policing, Averting Targeted School Violence, Basic Life Support (CPR AED), Becoming a First Line Supervisor, Building Entry - Tactical, Child Sexual Abuse Investigations, Combating Hate Crimes, Violence & Xenophobia, Constitutional Law and Case Law Updates, COVID-19 Vaccines and Employment Law Considerations, Crisis Intervention Training, Cultural Intelligence for Law Enforcement, Death Investigations, Drug Identification and Investigation, Employment Practices Liability Awareness, Enforcement of Sex Offender Registration Requirements, FBI - Executive & Supervisor Leadership Institutes, Firearms qualification, Fundamentals of Criminal Intelligence, Implicit Bias & Explicit Bias, Incident Response to Terrorist Bombings, Initial Response & Investigation of Child Deaths, Making the Most of Mental Health Resources, Officer Wellness, Reporting and Investigating Unprofessional Conduct, Trauma-Informed Care, Understanding and Reducing Disparities in Policing Outcomes, Use of Force Training



## MUNICIPAL



# Welcome to the WPD family!



Chief Jennifer Frank



Officer Joe Pregent



Officer Dan Wierzbicki

- Chief Frank returns back to Windsor from Norwich PD where she served as their Chief for the last 3 years after leaving WPD as the Detective and School Resource Officer.
- Officer Pregent, formerly a Vermont State Trooper and Norwich Police officer comes to WPD with more than 20 years of police experience.
- Officer Wierzbicki returns back to WPD where his law enforcement career began, after three years of service with the Stowe Police Department.

The Police Cadet program is a hands-on career orientation experiential learning program for youth interested in the career of law enforcement. The program exposes students to the various aspects of police work in order to prepare them for a future career in law enforcement. Utilizing a myriad of educational approaches, students are instructed in auditory, visual and kinesthetic means through a variety of subject-related content areas. The Windsor Police Cadets participated in multiple service projects, learning opportunities and leadership activities this year to include rebuilding homes for those who lost their residence to natural disasters, raking leaves for veterans during fall clean-up, distributing food to the economically disadvantaged and providing traffic control for drive-up voting during state and national elections.



I am honored to have been entrusted with the privilege of leading one of the finest police departments in the nation. The officers of the Windsor Police Department are some of the most distinguished, professional individuals I have ever had the opportunity to work alongside, and I am excited to see all that we will accomplish over the next several years. I have often told people that I meet that you either get Windsor or you don't. We are more than just a community; we are a family, and that extends from the community throughout the police department. Thank you to our community for your support, to the officers for your continual service to the town and to our residents, and to our Town Manager for your leadership. Windsor PD remains steadfast in our commitment to serve as guardians, protecting and serving the great towns of Windsor and West Windsor.



**Windsor PD – A tradition of excellence!**

# MUNICIPAL

## 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.

Fleet improvement continued. Over the last few years we have been able to purchase new dump/plow trucks to replace our aging and unreliable fleet. In FY 2021 rather than buy a new truck to replace the last of the old fleet we were able to do a very extensive rebuild including engine maintenance and a new dump body. The total cost was a little less than \$45,000 and should add 5 years to the useful life of the truck. 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.

At the very end of the fiscal year the Town was able to purchase a used roadside mower. This will prove to be a cost effective and useful addition to our fleet. The Town usually spends between \$5,000 and \$9,000 per year on mower rental. More importantly we are at the mercy of the rental company as to availability. We will now be able to mow more strategically, getting a jump on growth early in the season as well as scheduling around the growth patterns of evasive species reducing the potential for further spread.

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.



Erosion control has been a priority for the State of Vermont. In FY2020 received a grant to improve ditch lines. Our highway crew worked with local contractors to improve the drainage on Hunt Rd. with the grant funds.

The winter of 2020 began with a record snow storm. On December 17, 2020 the Town was hit with over 3 feet of snow! The accumulation was not predicted; the storm contained a strip of very intense snowfall impacting a very narrow section of Vermont. Our crew did the best we could to keep up during the storm but it was a losing battle. Afterwards however, through the hard work and cooperation of our various departments and area contractors we were able to get roads and sidewalks open. A warm streak the following week helped to dissipate the huge piles found all over town.



All members of the Highway crew are residents of Windsor and look forward to helping in the community whenever we can. As an example, crew member Ernest Fortin brought our loader out on a Saturday morning to help the Windsor Rotary Club with their "Duck Derby". Ernest used the loader to dump several hundred numbered rubber ducks into Mill Brook. The funds raised by the event benefit local organizations.

## MUNICIPAL

COVID-19 continued to factor into our department operations particularly during the first half of the fiscal year. All major construction projects were put on hold or moved to the calendar 2021 construction season.

As always the Highway Crew of Robbie, Ernest, 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 2021 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 as well as other State and Federal mandated testing protocol.
3. New utilities were installed on Cherry, Elm, Crystal, and Terrace Streets this past year. The project hasn't been completed and should finish up next spring.

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

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

Respectfully submitted,

Mike Reynolds and the staff of the Windsor Utility Department

# MUNICIPAL

## WINDSOR RECREATION DEPARTMENT

**Recreation Director:** James Aldrich  
Recreation Assistant: Bill Gokey  
Recreation Assistant: David Theetge

**Recreation Commission:**

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

The most challenging aspect of fiscal year '21 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.

While other community recreation programs (as well as school organized sports) were curtailing or greatly reducing programs and participation, the Windsor Recreation Program saw it's highest program enrollment on record. All, while adhering to state COVID-19 mandates. During the year over 100 community members participated in our summer camps and other programming. No participant or staff member tested positive from contact through the program.

In addition to managing existing recreation programming, we were able to create a dog park that has been very well received both in the community and the greater Upper Valley region. A temporary facility was utilized through the summer of 2021 with a permanent dog park slated to open in the fall of 2021 on the site of the former National Guard Armory.

Our new website [thewindsorrec.com](http://thewindsorrec.com) gives the public 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 holds the public and town accountable.

A new shed was built at the Fairgrounds in Memory of Roger Gilman, with the help from the Windsor Rotary Club, Windsor Boy Scouts, and Cater & Cater Construction. The shed creates much needed storage space for equipment as we see our youth sports programs grow year after year. The Rotary Club funded the project, Nick Cater and his son Taylor built it, and the Boy Scout's painted the finished product green and gold. In June, a dedication ceremony was held with The Gilman Family and Rotary Club.

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

# MUNICIPAL

## ZONING AND PLANNING

In fiscal year 2020-2021, 45 permits were granted for work in the community. Considering the impact of a pandemic, this number of permits has remained constant but has increased slightly. However, in addition to the usual permits for fences and decks, this year there were 5 permits for new houses, barns and some significant additions as well as a few new businesses.

The Design Review Commission lost a friend and long-time member in Gail Barton this year. Gail was always committed to her work with the commission and will be missed by the other members of the board.

The Planning Commission continued work on updates to regulations and some proposals for change that will hopefully add to our ability to attract development. Several more detailed plans for specific properties have been produced in conjunction with local developers interested in pursuing projects in town with an eye toward working out potential problems and making the permit process easier.

The various boards have been nearly filled out. The Development Review Board has one opening at this time. This is not a demanding commitment, but it requires an interest in serving the town. Please consider signing on.

### **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  
Marianne Blake  
Paul Doiron  
Judy Hayward  
Kathryn Grover

Respectfully,  
Robert D. Haight, Zoning Administrator

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## DOWNTOWN WINDSOR

This year has been challenging for our downtown. While most of our businesses have survived, it has not been easy. Businesses have had to adapt to make it work. There were some relocations, and surprisingly there have been a few small new businesses locate downtown.

After a long year off, Amtrak returned to the newly renovated platform. According to Amtrak, ridership is up and continuing to improve. A weekly series of events happened at The Exchange that were enjoyed by those who attended. It was a summer of finding ways to enjoy the outdoors and simple pleasures.

Several homes downtown saw significant investment and improvement last year. Home sales within the downtown district were significant and properties highly sought after. All of the improvements we have made in the last few years seem to be paying off with people wanting to live downtown. There are many new faces walking and cycling on the streets.

As we move toward a post-pandemic world, Windsor is positioned to take advantage of its compact and walkable downtown where people want to live and where small businesses and the ability to work from home productively can be successful.

# MUNICIPAL

## DEVELOPMENT

Those reading the Town Report this year will notice this new entry into our line-up of Town Office submissions. The goal of the development office for the Town of Windsor is to assist improvements to quality of life within the Town, assisting and promoting local business, planning and coordinating events in and for the Town, town beautification, and more. This coordinated effort, with the office staff consisting of Town of Windsor employees putting on additional hats, was formed during the end of FY20 into FY21. There were some BIG plans put on hold by the pandemic, but that didn't stop us from doing the work and making plans to bring them to Windsor in the future.

During FY21 Small Business Saturday was dialed back, but we made sure to once again become the "Neighborhood Champion" for this American Express promoted, nationwide event. This meant being the receiver of promotional goods to distribute to our local shops and promoting them via the Town's facebook and newsletter. This is an extremely important event and day of the year to celebrate our local, small businesses, encourage shopping locally, and will be something that will be built off in the future.

The holiday season brought the first iteration of the "Light Up Windsor" event/initiative to coincide with Governor Scott's call to help make Vermont a little brighter during the difficult times Covid brought to many families during the holidays. Residents were encouraged to increase their holiday displays and received gift cards to local businesses of choice upon receipt and proof of purchase. This not only helped the Town morale, but also gave a small, but appreciated boost to the businesses chosen. Those that participated, whether entering or not, were so appreciated and it made for a great family activity to drive around to see the lights!

Warmer weather brought much needed hope and increased normalcy. Normal events were still not permitted, but planning was made to find a way to bring in some increased and new activity for the warmer months. Plans were made for a full Wednesday music lineup that coincided with the Edgewater CSA season at the Exchange building, with the Fire Department serving up meals as a fundraiser at some events, allowing for socially distanced enjoyment. Thursday night Concerts on the Common were planned for four summer evenings, catering to larger ensembles. Spaced out on the Town calendar were other events that the Town was able to assist with location, event insurance coverage, and promotion to help increase the traffic and activity in our great little Town.

The tables, new from the previous year with funds generously donated to purchase, were put back out for outside dining enjoyment around town. In addition to the tables came some new, Windsor made, colorful adirondack chairs. These chairs were designed by Bob Haight, put together by him with assistance from the Windsor Rotary Club, and painted in three complimentary colors. The chairs were highly complimented, adding a pop of color to the community and offering a comfortable spot to enjoy the beautiful scenery that Windsor has to offer in their locations around town, from the Precision Museum, to Lake Runnemedede, downtown, etc. Etched with Windsor, Vermont into the backs, these chairs will be around for years of enjoyment to come!



# MUNICIPAL

## WINDSOR COUNTY UPDATE

To: Windsor County Town Clerks  
From: Assistant Judges Ellen Terie and Michael Ricci  
RE: County News for Inclusion in Your Town Meeting Report  
Date: January 5, 2022

A Preliminary County Budget meeting was held at the Windsor County Building on December 15, 2021, and the Final Budget meeting is scheduled for January 15, 2022. The 2022/23 budget includes an amount of \$468,504 to be raised by countywide property taxes. The tax rate for 2022/23 is set at 0.00482786 per \$100 of valuation.

Pursuant to Title 24, § 134, the County Treasurer shall issue warrants on or before March 1, 2022 requiring tax to be paid in two equal installments on or before July 5 and on or before November 5, 2022.

### Construction Bond Repayment

The Windsor County Courthouse rehabilitation was completed in 2014. We are currently in the 8<sup>th</sup> year of repayment of this 10 year bond. A rate of 0.002046 is assessed to collect the total 2022 bond repayment of \$214,302. As with the county tax, towns may submit this bond repayment in two payments, on or before July 5 and on or before November 5, 2022.

The courthouse renovation has proven to be both timely and invaluable to the 24 Towns in Windsor County. Our courthouse is one of only two in the State that has an approved HVAC system for air quality control, making it a safe for environment for Jury Trials to be held in our Historic Building.

### Notable Activities in the Past Year

Windsor County has seen several changes this year, the most notable of which is that there is a new Windsor County Assistant Judge. Michael Ricci of Woodstock was appointed by Governor Scott to fill the vacancy left when Assistant Judge Jack Anderson retired earlier this fall. Assistant Judge Ricci, a valued community member for nearly 40 years is enthusiastic about his appointment and looking forward to serving the people of Windsor County alongside of Judge Ellen Terie. We thank Judge Anderson who had served the County for ten years, and was instrumental in the renovation of the Woodstock Courthouse.

Currently the Courthouse is closed to the public because of Covid restrictions, however it is hoped that it will soon be open again. We are grateful to the County Staff for keeping the building in tip-top shape during these uncertain times. The fact that the building has been closed has not slowed down the Judiciary; Court hearings are being held remotely via WebEx.

The County Building, located on Pleasant Street, which houses the Sheriff's Office, and the office of the Windsor County Clerk, has a new roof too. This building is open to the public, albeit on limited hours. We are all looking forward to being fully open again soon. If anyone needs to contact the Clerk to file a will, or for any other County business, Pepper Tepperman can be reached at: 1-802-457-5222.



# Planning & Development

## MOUNT ASCUTNEY REGIONAL COMMISSION

In 2021, the Southern Windsor County Regional Planning Commission changed its name to Mount Ascutney Regional Commission (MARC). The MARC is an organization that serves the ten towns in the southern Windsor County Region, including Windsor. The activities and programs of the MARC are governed by a Board of Commissioners that are appointed by each member town. The primary function of the MARC is to assist member towns with their planning and other community related activities, and to promote cooperation and coordination among towns.

During FY21, the dues from member towns contributed about 2% of the MARC's annual budget of \$1,561,762. 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 MARC offers member towns a broad range of services, including assistance with planning, zoning, transportation, water quality, emergency management, data, mapping, and other planning activities. In FY21, the MARC has provided a significant number of services to the Town of Windsor including:

- Assistance with obtaining funds for roadway drainage improvements on Chellis Road and Weeden Hill Road;
- Technical and financial assistance through the regional brownfield program for 11 River Street, Fabricare Dry Cleaners, and Windsor Gas and Light/Levesque;
- Provided project management assistance (e.g. Paradise Park/Mount Ascutney Hospital stormwater improvements);
- Supported local emergency management planning efforts;
- Assistance with the update to the Local Emergency Management Plan;
- Supported the local hazard mitigation planning effort;
- Provided information and technical assistance related to the American Rescue Plan Act and COVID-19 issues.

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

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

Jason Rasmussen, AICP, Executive Director

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## 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.

COVID business assistance continued to dominate our work in this past year. SRDC received funding from the EDA to capitalize the Springfield Area CARES Act RLF, which provides loan funds in addition to our existing RLF. Overall, SRDC, working with our partners, assisted over 150 businesses in the region with accessing information on state and federal COVID relief programs.

## Planning & Development

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.

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

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

We are always happy to talk with anyone about what we do, on WIC's behalf, in Windsor. Our office is at 14 Clinton Street, Springfield. I can be reached at 802-885-3061 or [bobf@springfielddevelopment.org](mailto:bobf@springfielddevelopment.org). Our web site is [www.springfielddevelopment.org](http://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

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### 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 Mt. Ascutney Regional Commission (MARC). Efforts undertaken by WIC are overseen by our dedicated, volunteer board of directors and made possible through financial support provided by the Town of Windsor.

During FY2021, 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. In addition to ongoing upgrades to the properties, WIC also worked with the Town of Windsor to coordinate winter parking access for the residents of the adjacent River Street area.

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: finance, housing and marketing. 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 WIC!

Donna Sweaney, President

# CULTURE & HERITAGE

## AMERICAN PRECISION MUSEUM

Dear neighbors:

Thank you for your support during a challenging year!

We like to use the Town Report to let you know how many people are hearing about Windsor, Vermont. We are pleased to report that over the last 12 months (Dec 1 2020 to Dec 1 2021) APM saw 4921 visitors from 23 states. (2019 was 4256!)

In winter, we continue to accept visitors by appointment (almost any weekday is fine). The museum is not heated, but plans are underway to get heat in the building – so we hope to be open Year Round soon!

We will officially open for the season on May 1<sup>st</sup> 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.



Highlights of 2021 included a Model Engineering Show, the “Letters and Stitches” typewriters sewing machines mini-exhibit, and summer day camp held at the museum.

The museum continued to develop digital media for visitors who can't come here in person. This includes the new “Learning Resources” portal on the website and more objects profiled on social media, as well as videos (like the tour of the basement).

Media coverage of APM included the International Manufacturing Technology Show (IMTS) featured the museum in several communications to its network of millions. Modern Machine Shop and Precision Machining featured the museum in their national media outlets.

Lastly, our 1846 building's historic windows were restored and preserved in 2021, thanks to a grant from the State of Vermont ACCD Historic Preservation Grant, and the Timken Foundation.

We will begin looking for volunteers, interns, and apprentices in the next few months for a variety of roles so please stay tuned. 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,  
Steve Dalessio (Executive Director)

# CULTURE & HERITAGE

## PARADISE PARK COMMISSION

It was a transitional year for the Paradise Park Commission. In general, the PPC continued its work largely unimpeded by the ongoing COVID pandemic. Meetings were held remotely with very few technical difficulties, and we continued our outdoor upkeep work as usual. However, we had to say farewell to our long-time Chairperson, Marv Klassen-Landis, who retired during the Spring. Under Marv's steady leadership the PPC maintained its excellent work in managing the Park both in the present, and with an eye on the future. Thanks, Marv, for all that you have done for Windsor and best of luck in your future endeavors.

The PPC also said goodbye to Susan Murphy whose term also expired this year and welcomed new members Ryan Hebert, Kelsey O'Connor and Philip Horner.

As always, the PPC conducted numerous small maintenance projects throughout the year, including trail maintenance, tree and brush removal, dike maintenance, trash removal, repairs to benches, patches to the lean-to roof and other structures. Some longer-term maintenance projects were identified and are in various stages of planning/implementation including:

- Repairs to the stone chimney in the lean-to (awaiting estimates)
- Potential wooden walkway along the causeway connecting the North Dike to the western area of the Park (awaiting feasibility estimates).
- Participation in ongoing State and County studies and discussions on how best to deal with erosion along the Hubbard Brook through the Park.

The PPC also continued numerous ongoing resource-related projects including water testing as part of the VT DEC Lay Monitoring Program, monitoring for cyanobacteria and invasive aquatic species for ANR. Some specific resource-related projects included:

- The installation of a "Beaver Baffle in September 2020," to help reduce beaver impact on the northern causeway. Thus far, it seems to have successfully lowered water levels in the adjacent wetlands and prevented further beaver activity along the causeway.
- Participation in a Town inventory of Ash Trees as part of the Emerald Ash Borer (EAB) infestation. Several ash trees were located along the peripheries of the Park (along the Constitution House trail, Pump House Rd. and along the County Rd.), but relatively few trees of any size are in the Park itself. None of the ash trees inventoried here have shown signs of EAB infestation.
- Developing an inventory of aquatic and wetland plants in the Park.
- Analysis of nutrient trends in Lake Runnemede show an alarming increase in phosphorus levels over the past few decades, especially in 2018 and 2019 (there was no testing in 2020 because of COVID, but it did resume in 2021). The PPC are still trying to isolate the source of the increased phosphorus. We did recommend a three-year extension of the Farm lease of Park lands in the Peninsula, but can and will terminate agricultural operations there if we determine fertilizer use to be permanently damaging the Lake ecosystem.
- County Forester Hannah Dallas presented her first draft of the Forest Management plan to the PPC in February. The PPC continues to develop the overall Park Management Plan, which is due to be completed in 2022.
- Retired botanist C. Barre Hellquist conducted a site visit to Lake Runnemede in August 2020. Dr. Hellquist originally identified the rare hybrid Ogden's Pondweed in Lake Runnemede during the early 1980's. However, during the past decade, Dr. Hellquist and the Czech botanist Dr. Zdenek Kaplan determined through genetic analysis that the pondweed in our Lake is not Ogden's, but rather a one-of-a-kind hybrid with different parentage. Dr. Hellquist confirmed the presence of the (currently unnamed) hybrid during visits in 2020 and 2021. The PPC reported the presence and location of the hybrid and two other rare and threatened plants to the Vermont Fish and Wildlife Dept. for inclusion in the Vermont Natural Heritage Inventory, which is the definitive list of rare and endangered species in Vermont.

Respectfully submitted, Jim Bennett, Chair

# CULTURE & HERITAGE

## WINDSOR VERMONT HISTORICAL ASSOCIATION

Dear Select Board and Citizens of Windsor:

Thank you for recognizing the importance of Windsor Vermont Historical Association (WVHA) by allocating \$3,000 to the Windsor Vermont Historical Association (WVHA) by allocating \$3,000 to our organizations for the fiscal year 2022. We are an all-volunteer staffed non-profit organization dedicated to collecting, preserving, and interpreting Windsor's historical record. We strive to promote awareness of and interest in the development and evolution of the town, including its residents and organizations, by providing access to our collections and continuing to grow our programs and services.

Similar to the majority of 2020, any sense of normalcy in 2021 for the most part proved elusive. In this regard, WVHA continued to err on the side of caution, foregoing larger gatherings/events to instead focus on individual research appointments and the staging of exhibits at the Welcome Center. Additionally, we re-dedicated our efforts to inventorying and preserving our collection, a process that included re-designing our collections room complete with improved shelving for increased access and preservation-quality archival supplies. While we find ourselves again acknowledging the hardship of the past year, 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 the \$3,000 to be allocated to WVHA for the fiscal year 2023.

Respectfully,  
WVHA Board

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## WINDSOR PUBLIC LIBRARY

Hello from the Windsor Public Library as we all make our way through yet another pandemic year. 2021 was a year of adaptation, exploring the natural world, gardening and working towards increased accessibility for the library, and we have been grateful to serve our wonderful Windsor community.

Adaptation saw us reaching beyond the library to serve you in a time when we weren't able to be physically close; during COVID-19, we have done our best to bring the library to our community. For example, our 2021 programming occurred primarily via Zoom or outside in the library's backyard. We now have a WIFI extender so the library's WIFI reaches our backyard and the entire Town Common. An extra picnic table allows additional nice-weather WIFI use and meeting room space outside of the library building. Also, we now have 2 laptops that – if you're an adult with a library card or state ID – you can check out and use in the library's front or backyard.

With ARPA (American Rescue Plan Act of 2021) funding, we were able to purchase 2 air purifiers so that our inside spaces are safer for gathering. We also purchased an OWL video camera which makes hybrid virtual/in-person meetings easier and improves the experience for all attendees. One silver lining gleaned from this pandemic is the normalization of virtual and hybrid meetings that reduce fossil fuel consumption, allow us to connect even while in our own homes, and give us the option not to venture out on a dark or snowy evening.

Despite the limitation of being unable to meet inside for most of 2021, our programming was diverse, creative and brought community members together in spite of COVID-19. Our Music, Storytelling and Poetry Open Mic was a monthly occurrence – via Zoom for the early part of 2021 and then morphing into a backyard event. We have so much talent in Windsor. The Open Mics are a heart-warming way to get together, share that talent, connect, and keep our spirits alive. (Another silver lining of the pandemic was that during our Zoom open mics, we had some delightful participants from afar, including St. John's Newfoundland and even Ireland!)

# CULTURE & HERITAGE

## Exploring the Natural World

This year, we've had a real focus on exploring this beautiful area we live in. Windsor's Tree Warden, Michael Metivier, led us on three engaging tree identification walks: one at the Windsor Fairgrounds and two in Paradise Park. Each walk expanded on knowledge gained in the previous. In early September, retired science teacher and naturalist Michael Quinn brought us on a night walk in Paradise Park to see the forest as we've perhaps never seen it before. With black lights. With headlamps. Using our other senses in the absolute darkness. Did you know that millipedes smell kind of like.... almond extract?!? Later in the fall, Michael Quinn led us on another exploration of Paradise Park, this time after participants read Tom Wessells' Reading the Forested Landscape. We read the book and, with this newfound knowledge, tried to "read" the landscape. Is there evidence of previous pastures? Forest fires? Logging? What else?

Children's Programming has incorporated creative projects using repurposed or recycled items, even including invasive species! One project in particular has been implemented a few times and is environmentally a win-win. Invasive phragmites found in Lake Runnemede (they look kind of like bamboo) were harvested and then carefully crafted into bees' nests. This project decreased the prevalence of an invasive species while encouraging the prosperity of native bees.

## Gardening

2021 also saw additional focus on gardening. A grant from the Whole Kids Foundation meant that a children's gardening program began in the garden beds behind the library. Kids can learn about and enjoy gardening, even hopefully growing some crops traditionally raised by the Abenaki people.

The Windsor Public Library's 2021 seed library virtual programming included a spring master gardener talk on planning your vegetable garden, and a summer presentation on the history and promise of victory gardens by Master Gardener and Vermont Victory Gardens Co-Coordinator Gordon Clark. The WPL's seed library is working to serve more Windsor residents, primarily with the help of a Libraries Transforming Communities grant from the American Library Association. This grant was the vanguard in allowing us to explore and deepen connections with Windsor Community Gardens, Rise-VT, the Windsor Food Shelf, Senior Solutions, and Rachel's Kitchen. Our goal is to: 1. Encourage seed library use and gardening for more Windsor residents, especially those who could use extra food, and 2. For excess foods grown from seed library seeds to get to the folks in Windsor who most need it.

Another piece of the Libraries Transforming Communities grant is that the Windsor Public Library was able to purchase several hundred dollars' worth of gardening equipment that library patrons can now check out from the library! Included are shovels, rakes, a large garden cart, trowels, hoes and more. Garden equipment will be available in the spring, can be checked out for 3 days, must be returned clean (to ensure no invasive pests or diseases are "shared") and returned at the library front desk (not in the book drop) so no books get squashed.

## Working to Become More Accessible

We have been fundraising so that the Windsor Library can install a lift (similar to an elevator) and redo our bathroom and the stairs to the basement. These improvements will make our building ever so much more accessible to our community. Grants from the Christopher and Dana Reeve Foundation, Mascoma Bank Foundation, Byrne Foundation, Cone Automatic Machine Company Charitable Foundation, Claremont Savings Bank Foundation and donations from many generous individuals and corporations have brought our funding for this project to \$83,000. We are so appreciative and – as the project is estimated to cost around \$100,000, we are closing in on our goal.

## 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. Library hours are: Mondays 9am-8pm, Tuesdays 12pm-6pm, Wednesdays 9am-8pm, Thursdays 12pm-6pm, Fridays 9am-4pm, and Saturdays 9am-1pm. You can also access numerous electronic resources from home by visiting our website at [www.windsorlibrary.org](http://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 2021**

#### **Revenue**

Contributed Support: \$ 102,224.85  
Investment Income: \$ 0.00  
Miscellaneous Income: \$ 2,952.57  
Town Appropriation: \$ 98,067.40  
**Total Revenue: \$ 203,244.82**

#### **Expenses**

General & Administrative Expenses: \$ 31,723.43  
Payroll Expenses: \$ 82,660.51  
Programs and Books: \$ 9,571.48  
**Total Expenses: \$ 123,955.42**



# ORGANIZATIONS SERVING WINDSOR

## CONNECTICUT RIVER JOINT COMMISSIONS

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

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

The Connecticut River Joint Commissions (CRJC) is a bi-state commission dedicated to helping preserve the visual, ecological, and working landscape of the Connecticut River Valley while encouraging and maintaining economic viability throughout the region. With its 20-person full commission board and its five local river subcommittees (representing an additional 100 volunteers) the CRJC strives to help guide proposed watershed activities by initiating, reviewing, and commenting on a wide variety of projects and regulatory proposals such as shoreland protection, energy issues and clean water initiatives. While the Vermont and New Hampshire Commissioners and the local subcommittee volunteers often focus on independent river-based initiatives, they are all united in a shared regard and reverence for the Connecticut River, the surrounding landscape, and the regional ecosystem. This shared spirit of cooperation allows them to identify and share collaborative efforts that help safeguard the Valley.

In FY 2021 the CRJC contacted and engaged policy makers and planners from both states and the public to research and address issues such as:

- Climate Migration in the CT River Valley
- FERC hydro-power dam relicensing
- River basin planning
- River recreational concerns and opportunities
- Local and regional funding sources for economic growth
- Strengthening and supporting the Local River Subcommittees and their work

For a separate list of Local River Subcommittee locations and their 2021 activities, please email Olivia Uyizeye [ouyizeye@uvlsrpc.org](mailto:ouyizeye@uvlsrpc.org)

This commitment to bi-state interaction and sharing best practices is an integral component of the CRJC's longstanding Connecticut River Corridor Management Plan and its current 2020-2025 Strategic Plan. The strategic plan builds on over 30 years of experience in engaging communities in the Connecticut River Valley and outlines the CRJC's anticipated projects for the next five years. The actions proposed in this plan leverage the group's strongest assets: the passion and commitment of its volunteer members and its statutorily enabled purpose and connection to state government.

This multifaceted and collaborative work is exemplified within the Climate Migration project. This project addresses the widely accepted theory that the Connecticut River Valley of Vermont and New Hampshire 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. It is anticipated that the need for facilitated cooperation and coordination between state and local entities and outside organizations and educational institutions to research and address this growth and development within the watershed will increase exponentially in the coming years. The CRJC is consulting on an upcoming webinar with state and local planners, real estate experts, the Conservation Law Foundation, and Antioch University to determine the extent of this migration and the likely short and long-term impacts of climate migration growth on the region.

We are pleased that both Vermont and New Hampshire have again agreed to fund and sustain the CRJC as we move forward on this array of projects. State funding allows the CRJC to continue serving communities of the Valley by helping to guide growth and development in a way that conserves landscape integrity and the use of its natural resources while addressing individual town issues such as housing, land connectivity, energy needs, and revenue. 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 dedicated to elevating collective efforts and collaborating with interested partners.

## ORGANIZATIONS SERVING WINDSOR

In the coming year, the CRJC will:

- Update the CRJC website to make it more easily accessible and informative
- Convene stakeholders to gather input on Tactical Basin Plans in Vermont
- Help create activities on water quality priorities with each of the five Local River Subcommittees
- Produce a New Hampshire Department of Environmental Services Biennial Local River Subcommittee report
- Convene VT & NH State staff to discuss coordination and management of the Connecticut River

A copy of the complete CRJC strategic plan can be viewed on the CRJC website. The CRJC acknowledges the funding assistance of the New Hampshire Charitable Foundation to complete the strategic plan and the facilitation of Emily Davis of Brattleboro, Vermont.

The following individuals comprise the current Executive Committee of the Joint Commissions: Steve Lembke, President (VT); Jennifer Griffin, Vice President (NH); Jason Rasmussen, Secretary/Treasurer (VT); Ken Hastings, (NH); Marie Caduto (VT); and Ted Cooley (NH).

If you would like more information on any of our 2021 CRJC or Local River Subcommittee projects, or if you are interested in assisting us with this important work, please e-mail us at [contact@crjc.org](mailto:contact@crjc.org). The Commission and subcommittees currently have openings available for residents of both New Hampshire and Vermont. We would be happy to share information on becoming a commission or subcommittee member and the appointment process.

For general information on the CRJC see <https://tinyurl.com/9khrwevx>

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### CONNECTICUT RIVER – MOUNT ASCUTNEY SUBCOMMITTEE ANNUAL REPORT - 2021

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. During early 2021, meetings were virtual due to emergency orders in response to the COVID-19 pandemic. Since July 2021, the Subcommittee has transitioned to a hybrid meeting format where a quorum of members is required to be present in person. 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. During 2021, David Taylor from Plainfield served as chair. Those with only one representative have an opening for a second volunteer.

Mount Ascutney is one of the five subcommittees a part of the Connecticut River Joint Commissions since 1989. The Subcommittees provide a local voice to help steward the resources on or affecting the Connecticut River, particularly on topics related to the maintenance of good water quality and wildlife habitat. Specific responsibilities include providing feedback on matters pertaining to the river to NH Department of Environmental Services, VT Agency of Natural Resources, and municipalities. Feedback covers comment on proposed permits and plans, and maintaining a corridor management plan. Meetings and events are open to the public.

During 2021, Mount Ascutney engaged on a number of issues. Permits that were reviewed include those related to an herbicide permit for the Cornish bridge and maintenance for the Ashley Ferry Boat landing in Claremont. Mount Ascutney also provided comments to the Mount Ascutney Regional Commission on the Natural Resource chapter of the regional plan, promoted septic smart week through existing online educational materials, discussed water quality concerns from the use of different herbicides, and continues to follow the renewal of the Great River Hydro FERC license for three Connecticut River dams.

## ORGANIZATIONS SERVING WINDSOR

Mount Ascutney also supported outreach efforts in service of the Connecticut River, including the distribution of an information article about the Mount Ascutney region and participation in a new virtual speaker series (available on YouTube) that delved into conversations about river wildlife corridors, invasive species, climate migration, water quality, and a history of our River. Further, Mount Ascutney contributed to water quality monitoring efforts along the Connecticut River.

During 2022, Mount Ascutney will continue their activities in management, outreach, and learning for the Connecticut River. Members welcome local participation in permit reviews, the speaker series, and water quality monitoring. If you are interested to learn more, please contact our staff support Olivia Uyizeye at [ouyizeye@uvlsrpc.org](mailto:ouyizeye@uvlsrpc.org).

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### GREEN MOUNTAIN RSVP

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

Green Mountain Retired Senior Volunteer Program (GMRSVP), 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 GMRSVP 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 GMRSVP 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.

#### Volunteer activities in Windsor include: 13 GMRSVP volunteers live in Windsor

Two certified Bone Builder leaders hold the Windsor Rec Center class via ZOOM 3 days per week for 12 people. The Bone Builder class at Windsor Village stopped meeting in March of 2020 but resumed class in June 2021 and has 6 people. Volunteers made blankets for Mt. Ascutney Hospital and the Springfield Santa Claus Club. There are now two Volunteers with Volunteers in Action Meals on Wheels program and one Volunteer with their transportation program.

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 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. 70% 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.

# ORGANIZATIONS SERVING WINDSOR

## GREEN UP VERMONT

Green Up Day on May 1, 2021 was a huge success thanks to nearly 22,000 volunteers statewide who Greened Up. The infographic shows that all your hard work to beautify Vermont is needed and that it makes where we get to live, work, and play a very special place. As one of Vermont's favorite holidays, it is imperative for today and for future generations to keep building pride, awareness, and stewardship for a clean Vermont environment.

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

Along with Green Up Day, we work year-round to further our impact with waste reduction initiatives, additional clean-up efforts, and educational programs.

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 community engagement. Thank you for your support of this crucial program that takes care of all our cities and towns.

Your donations make a huge impact and can be made on Line 23 of the Vermont State Income Tax Form or anytime online at [www.greenupvermont.org](http://www.greenupvermont.org).

Visit our website, like us on Facebook (@greenupvermont), and follow us on Instagram (greenupvermont). [greenup@greenupvermont.org](mailto:greenup@greenupvermont.org) 229-4586



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## 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 FY21, HCRS provided 14,936 hours of services to 205 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.

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## HISTORIC HOMES OF RUNNEMEDE (HHR)

40 Maxwell Perkins Lane, Windsor, VT 05089

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.

## ORGANIZATIONS SERVING WINDSOR

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 2022 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,  
Gisele Martell , RN, Administrator  
Historic Homes of Runnemedede

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### 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 2021.

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 2021, 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 COVID-19 and its impact on our region. Our work this year has included:

- Hosted regular meetings for PHC partners to share information about pandemic resources and provide opportunities for sharing and problem solving.
- Ensured cross-border communication about COVID vaccination efforts and helped coordinate vaccine clinics as needed, primarily in New Hampshire given the two states different approaches to vaccine distribution.
- Provided staff support to Upper Valley emergency response efforts and committees within Upper Valley Strong.
- Hosted five flu clinics in rural communities, providing about 1,400 free vaccines, with support from Dartmouth Hitchcock, Geisel School of Medicine and many local partners.
- Continued health equity work by facilitating a committee to explore racism and health as well as consulted on several student projects exploring health equity issues.
- Collaborated with local school districts and the Hartford Community Coalition to ensure availability of summer meals for children in the region.
- Hosted Lead-Safe Practices trainings for local contractors and launched a webpage with childhood lead poisoning prevention resources.

## ORGANIZATIONS SERVING WINDSOR

PHC greatly appreciates the support we receive from Windsor and will continue to work hard to meet your needs in 2022. For more information about PHC, visit us at [www.uvpublichealth.org](http://www.uvpublichealth.org).

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

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

Our mission and vision have guided us throughout the COVID crisis. All our programs except group wellness and group dining activities have remained operational subject to reasonable precautions. Over the past eighteen months we have built a new cohort of volunteers helping people with groceries, food distributions and other needs. We continue to collaborate closely with local aging-in-place, Cares and Mutual Aid groups to help assure needs are being met in local communities.

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 respite for those who are caring for loved ones.

As we all know, the population of older adults in Vermont is increasing and so are the many costs associated with providing services. Financial support from the towns we serve is critical as are the voluntary contributions from clients, to help support the services they receive.

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 offer the HomeMeds program that screens older adults for medication problems such as drug interactions or harmful side effects. Our aquatics programs for arthritis are very popular. We train volunteer instructors in Tai Chi for falls prevention and counselors for 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 Readsboro and throughout our service area of greater Windsor and Windham counties.

Windsor residents received one or more of these services in year ending 6/30/2021: Information & Assistance (208 calls or office visits), Medicare assistance (27 calls/visits), Caregiver support, Grant Assistance, In-home Case Management/support (64 clients received 472 hours of service), Visits/errands/phone calls by our volunteers (4 clients, 48 hours), and 73 residents received 10,550 meals provided in collaboration with Volunteers in Action, Stoughton House, Mt. Ascutney Hospital, and Exit Ate restaurant.

We financially support local meal providers by distributing federal and state funds to them which help them operate senior meal programs. However, these funds do not cover the full cost of providing meals, so local meal sites must seek additional funding. Senior Solutions does not use our town funding to support senior meals, nor do we benefit from any funds that the town might give to local meal sites.

We also provide transportation, mental health services, exercise programs, and many other services, often in partnership with other organizations.

Financial support from towns and individuals is very important to us, and we are enormously grateful for your contributions.

To get help or learn more about us, visit [www.seniorsolutionsvt.org](http://www.seniorsolutionsvt.org) or call 1(866)673-8376.

*Submitted by Mark Boutwell, Executive Director*



# ORGANIZATIONS SERVING WINDSOR

## 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 FY2021:

- **Weatherization:** 59 housing units (88 people) were weatherized at a cost of \$280,498.
- **Tax Preparation:** 58 households (80 people) received tax credits & refunds totaling \$55,406 and services valued at \$18,672.
- **Family Services:** 48 households (81 people) received 134 services valued at \$2,686. (including crisis resolution, financial counseling, nutrition education, forms assistance, referral to and assistance with accessing needed services)
- **Fuel/Utility Assistance:** 25 households (64 people) received 40 assists valued at \$43,412.
- **Housing Assistance:** 5 households (8 people) received 5 assists valued at \$11,148.
- **Thrift Store Vouchers:** 1 households (2 people) received goods and services valued at \$146.2
- **Head Start:** 11 families (32 people) received comprehensive early education and family support services with a total value of \$245,007.
- **Solar Energy Program:** 1 household (1 person) received solar energy credits on their electric Bills to reduce their energy burden, totaling \$345.

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](mailto:sevca@sevca.org) | [www.sevca.org](http://www.sevca.org)

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## SOUTHERN WINDSOR/WINDHAM COUNTIES SOLID WASTE MANAGEMENT DISTRICT

[www.vtsolidwastedistrict.org](http://www.vtsolidwastedistrict.org)

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

All food scraps were banned from the landfill as of July 1, 2020. To facilitate backyard composting, the District sold composters and food scrap pails. However, for the second year in a row, the District did not host spring backyard composting workshops because of the COVID pandemic. Many educational resources are available on the District's website, which also has a list of haulers who pick up food scraps curbside.

Five hundred and seventy-five people brought household hazardous waste (HHW) to the District's two collections in 2021, which cost over \$65,000.00. The District has been working on permitting and constructing a permanent HHW facility in Springfield which will tentatively open in May 2022. The unheated site will be located at the Alva Waste transfer station and will be open for 5 or 6 months annually, 8-10 hours a week. HHW drop-off will be by appointment for the first year.



## ORGANIZATIONS SERVING WINDSOR

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

Vermont recycles more batteries per capita than any other state in the U.S. 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 hundreds of pounds of batteries annually.

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

Respectfully submitted,

Mary T. O'Brien

Recycling Coordinator

Thomas Kennedy

District Manager

Ham Gillett

Outreach Coordinator

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### VERMONT DEPARTMENT OF HEALTH

Springfield Local Health Office - 100 Mineral Street, Suite 104, Springfield, VT 05156

[phone] 802-289-0600 [toll free] 888-296-8151

[HealthVermont.gov](https://www.healthvermont.gov)

### 2021 Local Health Annual Report

Twelve Local Health District Offices around the state provide health services and promote wellness for all Vermonters. Additional information about your local health office and related programs can be found at

<https://www.healthvermont.gov/local>.

### COVID-19

It has been almost two years since the COVID-19 pandemic began, and in response, our families, schools, businesses, first responders, and countless other groups have worked to better protect the health of our communities. Together we ensured towns had access to the vaccine, testing, and other services needed to make more informed decisions about their health. As of December 1, 2021, approximately

- 494,000 Vermonters received at least one dose of COVID-19 vaccine.
- 546,055 people have been tested and a total of 2,570,835 tests completed.
- Many COVID-19 resources are now provided in over 20 different languages.
- Up-to-date information, including town-level data can be found on the Health Department's website:

<https://www.healthvermont.gov/covid-19/current-activity>.

### Public Health Programs

In addition to COVID-19 response efforts, Local Health offices continue to provide health services and programs to Vermont communities, including but not limited to

In collaboration with Town Health Officers and other local partners, we help Vermonters better understand the relationship between their environment and their health at a time when more of us are spending time at home with our families. Find information about environmental health and lead, asbestos, toxic chemicals, child safety, food safety, climate change, drinking water, and more at

<https://www.healthvermont.gov/environment>.

The WIC nutrition program continues to provide primarily remote access to services with phone appointments. In 2021, an average of approximately 11,300 infants, children, and pregnant, postpartum, and breastfeeding people were served by WIC in Vermont each month.

## ORGANIZATIONS SERVING WINDSOR

As of November 23, 2021, 193,000 flu vaccine doses have been administered. Protecting people from influenza continues to be particularly important as the flu may complicate recovery from COVID-19.

Thank you to everyone involved in supporting these efforts. We look forward to what 2022 brings, to seeing you in the community, and encourage you to stay in touch with us.

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### VISITING NURSE & HOSPICE OF VT AND NH

*Home Health, Hospice and 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, 2020 and June 30, 2021 VNH made 4,303 home visits to 183 Windsor residents. This included approximately \$40,181 in unreimbursed care to residents.

- **Home Health Care:** 1646 home visits to 125 residents with short-term medical or physical needs.
- **Hospice Services:** 990 home visits to 23 resident who were in the final stages of their lives.
- **Long Term Care:** 1556 home visits to 26 residents with chronic medical problems who need extended care in the home to avoid admission to a nursing home.
- **Skilled Pediatric Care:** 111 home visits to 9 residents for well-baby, preventative and palliative medical care.

VNH serves many of Windsor's most vulnerable citizens – the frail elderly and disabled, at-risk families, people with terminal illnesses, children with chronic medical needs, and the uninsured and underinsured. We are dedicated to delivering outstanding home health and hospice services that enrich the lives of the people we serve.

Over the past year this has included many telehealth visits for which we did not receive reimbursement. It is with your help that we are able to provide services like this to those in need. 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, Vice President Strategy Management (1-888-300-8853)*

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### VOLUNTEERS IN ACTION

As Volunteers in Action (ViA) approaches 25 years of neighbor helping neighbor services this coming January, we often reflect upon the generous contributions we have received and the significant partnerships we have established. The Town of Windsor has been a strong partner as we continue to help promote the health and well-being of individuals that make up our seven-town, bi-state service area here in the Mount Ascutney region. We are proud to share some of our accomplishments from the past year to include, but not limited to:

## ORGANIZATIONS SERVING WINDSOR

- Helping to organize and coordinate a **65-person neighbor helping neighbor COVID response team** that responded to emergency requests, e.g., pet care for the hospitalized, grocery pick-up for those quarantining, and much more;
- Our Meals on Wheels volunteers delivered **over 350 meals per week (roughly 155 of which went to Windsor residents)** covering over an estimated 18,000 total miles collectively. (Throughout the entire pandemic, **our courageous and generous volunteers, which include Windsor residents**, have continued to bag and deliver Meals on Wheels with no interruption in service.);
- Between when ViA reopened volunteer transportation in May 2021 until the end of September 2021, we provided 134 safe, free, and friendly volunteer rides (**58 of which were for Windsor residents**) to medical appointments, shopping, and more covering over 1,750 miles;
- Our Creative Crafting Circle of volunteers (**6 who are Windsor residents**) average over 20 hours per month (since restarting in June 2021) knitting hearts and garments for comfort for those hospitalized and their families at Mt. Ascutney Hospital and Health Center; and
- Partnering with the Vermont Foodbank to support our neighbors facing food insecurity by helping to distribute fresh produce here in Windsor to **over 330 households per month** through the VeggieVanGo program and additional bi-weekly meal deliveries through Vermont Everyone Eats!

Volunteers in Action provides services that allow for many individuals who are older and/or disabled, especially those lacking familial support close by, the opportunity to stay in their homes and maintain independence as they age. Whether through delivering nutritious food in collaboration with the Meals on Wheels program and local foodbanks, providing medical appointment transportation at no-cost, or offering a hand around the home with errands or friendly visiting, Volunteers in Action empowers people to help each other while maintaining dignity and bolstering a sense of community and belonging. Some of our volunteers have since transitioned to receiving services rather than providing them, and we are honored to help them as they once helped others.

It is with sincere gratitude to the Town of Windsor that I request an appropriation of \$3,000 allocated to Volunteers in Action. **On behalf of our staff, volunteers, and recipients of services, I would like to thank the Town of Windsor for their continued support of our program.**

Respectfully,

Amanda Jordan Smith (she/her), Volunteers in Action Coordinator  
via@mahhc.org | (802) 674-5971

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### VSNIIP

The VT Spay Neuter Incentive Program aka “VSNIIP”, under the oversight of the VT Economic Services Department, is administered by VT Volunteer Services for Animals Humane Society (VVSA). VSNIIP helps financially challenged Vermont residents spay/neuter cats and dogs for \$27.00. The balance is paid by fellow Vermonters when dogs are licensed by an added \$4.00 fee, the major funding for this important program. Funds are determined by the number of dogs licensed, which is required by law when a dog is six months of age. A current rabies vaccination is required to register, and a rabies vaccination can be administered after 12 weeks of age for both cats and dogs.

Prostrate and mammary cancer is more likely to occur in unsterilized cats and dogs. It's not pretty and they're likely to die. Animals live longer and happier when they're spayed and neutered, are less likely to fight for territory, and mark what they claim to be “theirs”!

Licensing a dog: 1) helps identify your dog if lost, 2) provides proof 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) if your dog bites an animal or person – which could result in quarantine or possible euthanasia to test for infection, and 4) helps pay for VSNIIP, addressing the population situation in Vermont.

## ORGANIZATIONS SERVING WINDSOR

Farms with cats should especially be aware that one rabid cat or dog can affect an entire population of animals on the premise. The answer is neutering through VSNIP which includes a rabies vaccination and the first of the two part distemper series.

Look for Rabies Clinics in March across the state. You can call your veterinarian and ask the cost of a rabies vaccination only, or call your nearest Tractor Supply Store for their Monthly Rabies Clinic schedule. Rabies IS in Vermont and it IS deadly.

To receive a VSNIP Application, send a 9" S.A.S.E to: VSNIP, PO Box 104, Bridgewater, VT 05034. Indicate if it's for a cat, dog or both. For more information, call 802-672-5302.

Please visit our website: [www.VVSAHS.org](http://www.VVSAHS.org)

VVSA will be hosting Rabies Clinics in March. Call for dates and locations.

The animals thank you in advance! *Together We Truly Do Make A Difference!!*

Sue Skaskiw, VVSA Humane Society Executive Director/VSNIP Administrator

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### 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. The **Homeownership's** Home Repair Program assists homeowners by providing low cost loans to make critical repairs. The one-to-one counseling assists 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 program, 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 79 privately owned units which were formerly offline to bring them back on the market before the close of the year to absorb the need for safe and affordable housing. The units are spread across the whole of Windham and Windsor Counties. Our new Housing Retention Program has assisted 80 renters and homeowners impacted by Covid in stabilizing their housing with access to relief funding.

**Housing Development:** WWHT develops affordable rental housing opportunities which meets the diverse housing needs of a community. This takes the form of both rehabilitation of existing housing and the construction of new apartments. 2021 brought progress towards the planned development in downtown Bellows Falls. This project broke ground in the close of 2021, the Bellows Falls Garage, will introduce 27 new apartments to Downtown Bellows Falls, and contribute to the revitalization of this historic Vermont village. In 2022, 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 units will allow us to serve our residents into the coming decades.

**Property Management:** WWHT owns 878 residential properties and 16 commercial properties with rental apartments with 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

## ORGANIZATIONS SERVING WINDSOR

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. We have accessed nearly \$500,000 of rental relief for tenants. In 2021 we brought on a full Supportive Services Department focused on increasing the wellbeing of our residents by building community, accessing resources, and empowering and engaging residents. 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](http://www.homemattershere.org)

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### WINDSOR CONNECTION RESOURCE CENTER

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-19 pandemic. We remained open to serve the community while taking precautions to keep people safe. We did this so that we could maintain a link to essential services. While some of the service providers remained remote, we facilitated a mix of in person and virtual services as indicated below.

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 2021
<b>Center Contacts</b>	
Phone Calls	1264
Walk-ins	569
<b>Provider Contacts</b>	
Providers On-site	558
<b>Number of Clients</b>	<b>1929</b>
New Clients	136
Repeat Clients	1893
<b>Center Service Log</b>	
Application for Economic Services- mostly virtual	24 on site
Computer/Email Use	66
PATCH Meeting	virtual
Professional Social Contact	34
Transportation	1
Use of Center Phone/FAX/Copier	223
Volunteer/Donation of time	27
Tourist/Welcome Center	53
Giving Room	145
<b>Provider Service Log</b>	
Acupuncture	218
Alcohol/Drug	239
Fuel/Electric/Shelter/Crisis Fuel- mostly virtual	20 on site
Education - Adult	79
Dept. of Children/Family	888
Economic Services (ReachUp, health care, food stamps)- mostly virtual	13
Housing- virtual	1
Mental Health	135

## ORGANIZATIONS SERVING WINDSOR

Tax Assistance	250
Homelessness	89
Shower/Laundry	145
<b>(TOTAL CLIENTS)</b>	<b>1929</b>
<b>Town of Residence</b>	<b>FY 2021</b>
<b>Vermont</b>	
Windsor	1120
Brownsville/West Windsor	22
Hartland	120
Reading	18
Weathersfield (Ascutney, Bow, Downers, Perkinsville)	14
Other	530
<b>New Hampshire</b>	
Cornish	2
Plainfield	4
Other	
<b>(TOTAL CLIENTS)</b>	<b>1929</b>
<b>Age</b>	
Birth (0-6 years)	210
Child (7-12 years)	71
Teen (13-17 years)	85
Adults (18-64)	1220
Senior (65 and up)	355
<b>(TOTAL CLIENTS)</b>	<b>1929</b>

Thank you for the opportunity to serve.

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

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### WINDSOR COUNTY MENTORS

P.O. Box 101, Windsor, VT 05089 | (802)674-5101 | [info@wcmentors.org](mailto:info@wcmentors.org) | [www.wcmentors.org](http://www.wcmentors.org)

Since 1974, Windsor County Mentors has been creating and nurturing intensive community- and school-based mentoring partnerships, free of charge, to any Windsor County child between 5 and 18 who could benefit from a long-term, trusting relationship with an adult in their community.

Mentoring offers vulnerable youth opportunities to share experiences with reliable adults to widen their vision of themselves, helping them to become confident, contributing members of their community and increasing their social and mental wellbeing.

Strong social science research has shown that youth with mentors have:

Increased high school graduation rates, including higher college enrollment rates and higher educational aspirations

- Enhanced self-esteem and self-confidence
- Improved behavior, both at home and at school
- Stronger relationships with parents, teachers, and peers
- Decreased likelihood of initiating drug and alcohol use

In FY 2021, WCM served and supported school- and community-based mentorships with children from

## ORGANIZATIONS SERVING WINDSOR

throughout Windsor County including Windsor. Collectively, our mentors volunteered thousands of hours to their communities.

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.

Finally, a recent study by the Washington State Institute for Public Policy found that the chance that benefits will outweigh the costs of mentoring services is as high as 94%! Looked at another way, for every dollar spent on mentoring, communities received as much as \$29.32 in benefit to children.

Think about that. Almost 30 dollars in benefit to children returned to the community for every dollar spent!

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

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

For more information on our mentorships, find us on Facebook, visit our website [www.wcmentors.org](http://www.wcmentors.org), or contact us at [ProgramsWC@outlook.com](mailto: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

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### WISE

#### **Mission Statement:**

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

For 50 years WISE has been the only organization dedicated to providing crisis advocacy and support for victims of gender-based violence within 23 communities in Windsor and Orange Counties, VT and Grafton County, NH. 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 FY21 (7/1/20-6/30/21), WISE provided advocacy and other critical support services to a total of 1362 people, 67% accessed WISE services for the first time. 75% were victims of domestic violence, 21% were victims of sexual violence, 5% were victims of stalking. Many survivors experienced multiple victimizations. 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](http://wiseuv.org).



# **TOWN BUDGET TO ACTUAL REPORTS**

**FY 2020 – 2021**

**AND**

**PROPOSED TOWN BUDGET**

**FY 2022 – 2023**

Town Of Windsor Revenues					
Budget to Actual - Year Ending June 30, 2021					
Proposed Budget - Year Ending June 30, 2023					
		Budget	Actual	Budget	Budget
REVENUE		FY - 2021	FY-2021 Pd:12	FY - 2022	FY - 2023
<b>100-20 GEN. PROPERTY TAXES</b>					
100-2000-01.00	Real Taxes	\$ 3,670,722.00	\$ (6,798,121.47)	\$ 3,822,952.00	\$ 3,948,269.00
100-2000-01.01	Real Taxes-Capital Expens	\$ 50,000.00	\$ (50,000.00)	\$ 65,000.00	\$ 65,000.00
100-2000-01.02	Real Taxes-Reserve Fund	\$ 75,000.00	\$ (75,000.00)	\$ 75,000.00	\$ 85,000.00
100-2000-02.00	Real Taxes-Voted Separate	\$ 186,653.51	\$ (186,653.51)	\$ 181,153.51	\$ 187,045.54
100-2000-04.00	PILOT & Current Use Taxes	\$ 210,000.00	\$ (225,892.00)	\$ 220,000.00	\$ 220,000.00
100-2000-04.01	PILOT - Stoughton House	\$ 8,050.00	\$ (6,000.00)	\$ 6,000.00	\$ 6,000.00
100-2000-04.02	Town Share Railroad Tax	\$ 2,400.00	\$ (2,417.05)	\$ 2,400.00	\$ 2,400.00
100-2000-04.03	PILOT-Dept. Interior	\$ 3,150.00	\$ (3,159.00)	\$ 3,150.00	\$ 3,100.00
100-2000-04.04	PILOT-HCRS	\$ 2,140.00	\$ (2,154.00)	\$ 2,183.00	\$ 2,100.00
100-2000-05.00	Tax Abatement	\$ (2,500.00)	\$ 17.65	\$ (5,000.00)	\$ (2,500.00)
100-2000-06.00	Penalties & Int. on Taxes	\$ 30,000.00	\$ (32,719.85)	\$ 30,000.00	\$ 30,000.00
100-2000-10.00	Prior Period Taxes	\$ -	\$ (8,450.00)	\$ -	\$ -
<b>Total GEN. PROPERTY TAXES</b>		<b>\$ 4,235,615.51</b>	<b>\$ (7,390,549.23)</b>	<b>\$ 4,402,838.51</b>	<b>\$ 4,546,414.54</b>
<b>100-21 ADMINISTRATION</b>					
<b>100-2100 TOWN CLERK</b>					
100-2100-01.00	Business	\$ 2,400.00	\$ (800.00)	\$ 1,750.00	\$ 1,000.00
100-2100-02.00	Dog Licenses	\$ 3,250.00	\$ (2,969.00)	\$ 2,730.00	\$ 3,000.00
100-2100-03.00	Town Clerk Fees	\$ 29,000.00	\$ (33,126.00)	\$ 28,000.00	\$ 30,000.00
100-2100-04.00	Restoration Fees	\$ 2,500.00	\$ (9,319.42)	\$ 5,000.00	\$ 5,000.00
100-2100-05.00	School Share Elections	\$ 900.00	\$ (900.00)	\$ 500.00	\$ 500.00
100-2100-07.00	Vehicle Registration	\$ 120.00	\$ -	\$ 120.00	\$ -
100-2100-08.00	Marriage License Fees	\$ 1,200.00	\$ (1,960.00)	\$ 1,200.00	\$ 1,500.00
100-2100-09.00	Gmt Muni Record Digitiztn	\$ -	\$ (21,235.66)	\$ -	\$ -
<b>Total TOWN CLERK</b>		<b>\$ 39,370.00</b>	<b>\$ (70,310.08)</b>	<b>\$ 39,300.00</b>	<b>\$ 41,000.00</b>
<b>100-2120 TOWN TREASURER</b>					
100-2120-01.00	School Share Tax Bills	\$ 1,350.00	\$ (1,350.00)	\$ 1,350.00	\$ 1,350.00
100-2120-02.00	Tax Sale Fees	\$ -	\$ -	\$ -	\$ -
100-2120-03.00	Tax Sale Escrow Rev&Int.	\$ -	\$ (1.42)	\$ -	\$ -
100-2120-03.01	Tax Sale Rev&Int-Bugbee	\$ -	\$ (6,378.19)	\$ -	\$ -
<b>Total TOWN TREASURER</b>		<b>\$ 1,350.00</b>	<b>\$ (7,729.61)</b>	<b>\$ 1,350.00</b>	<b>\$ 1,350.00</b>
<b>100-2130 LISTERS</b>					
100-2130-01.00	Listers Copy Fees	\$ 25.00	\$ (40.69)	\$ -	\$ 25.00
100-2130-02.00	State Funding-Reappraisal	\$ 12,000.00	\$ (12,051.56)	\$ 12,000.00	\$ 12,000.00
100-2130-03.00	Listers Education Funding	\$ 200.00	\$ -	\$ -	\$ -
<b>Total LISTERS</b>		<b>\$ 12,225.00</b>	<b>\$ (12,092.25)</b>	<b>\$ 12,000.00</b>	<b>\$ 12,025.00</b>
<b>REVENUE</b>		<b>FY - 2021</b>	<b>FY-2021 Pd:12</b>	<b>FY - 2022</b>	<b>FY - 2023</b>
<b>100-2140 ZONING/PLANNING</b>					
100-2140-01.00	Zoning Fees	\$ 2,000.00	\$ (16,883.40)	\$ 2,000.00	\$ 2,000.00
<b>Total ZONING/PLANNING</b>		<b>\$ 2,000.00</b>	<b>\$ (16,883.40)</b>	<b>\$ 2,000.00</b>	<b>\$ 2,000.00</b>

Town Of Windsor Revenues					
Budget to Actual - Year Ending June 30, 2021					
Proposed Budget - Year Ending June 30, 2023					
		Budget	Actual	Budget	Budget
REVENUE		FY - 2021	FY-2021 Pd:12	FY - 2022	FY - 2023
<b>100-2150 ADMINISTRATOR/SELECTBOARD</b>					
100-2150-01.00	School Share Town Report	\$ 1,000.00	\$ -	\$ -	\$ -
100-2150-08.00	Grant-RISE VT MAHHC	\$ -	\$ (2,516.00)	\$ -	\$ -
100-2150-10.00	Gmt-LGER LclGvrmtExpRmb	\$ -	\$ (115,100.01)	\$ -	\$ -
100-2150-11.00	Gmt-CmrvsSt&LclFscIRcfd	\$ -	\$ -	\$ -	\$ -
<b>Total ADMINISTRATOR/SELECTBOARD</b>		<b>\$ 1,000.00</b>	<b>\$ (117,616.01)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>100-2160 WELCOME CENTER</b>					
100-2160-02.00	WC-Rental Space Revenue	\$ 2,500.00	\$ (25.00)	\$ 1,000.00	\$ 1,000.00
<b>Total WELCOME CENTER</b>		<b>\$ 2,500.00</b>	<b>\$ (25.00)</b>	<b>\$ 1,000.00</b>	<b>\$ 1,000.00</b>
<b>Total ADMINISTRATION</b>		<b>\$ 58,445.00</b>	<b>\$ (224,656.35)</b>	<b>\$ 55,650.00</b>	<b>\$ 57,375.00</b>
<b>100-24 PUBLIC SAFETY</b>					
<b>100-2400 POLICE FEES</b>					
100-2400-01.00	Spec. Police-Crossing Gd.	\$ 4,400.00	\$ (4,440.59)	\$ 4,400.00	\$ 4,500.00
100-2400-02.00	Special Police Details	\$ 7,000.00	\$ (13,261.88)	\$ 10,000.00	\$ 10,000.00
100-2400-06.00	Finger Printing Revenues	\$ 15,000.00	\$ (16,920.00)	\$ 15,000.00	\$ 15,000.00
100-2400-08.00	Misc. Police Revenue	\$ 3,250.00	\$ (3,059.00)	\$ 3,000.00	\$ 3,000.00
100-2400-09.00	Refunds - Seizures	\$ -	\$ (0.04)	\$ -	\$ -
100-2400-12.00	SRO-School Reimbursement	\$ 72,500.00	\$ (81,000.00)	\$ 81,000.00	\$ 82,610.00
100-2400-12.02	West Windsor Coverage	\$ 98,500.00	\$ (98,500.00)	\$ 101,450.00	\$ 104,500.00
100-2400-14.00	District Court Fines	\$ 5,000.00	\$ (5,313.24)	\$ 5,000.00	\$ 5,000.00
100-2400-15.00	Parking Tickets	\$ 4,500.00	\$ (2,075.00)	\$ 2,200.00	\$ 2,000.00
<b>Total POLICE FEES</b>		<b>\$ 210,150.00</b>	<b>\$ (224,569.75)</b>	<b>\$ 222,050.00</b>	<b>\$ 226,610.00</b>
<b>100-2420 FIRE FEES</b>					
100-2420-01.00	Special Detail-Fire/Ambul	\$ -	\$ (13,097.50)	\$ -	\$ -
100-2420-09.00	Fire - Misc. Revenue	\$ 500.00	\$ -	\$ 500.00	\$ -
<b>Total FIRE FEES</b>		<b>\$ 500.00</b>	<b>\$ (13,097.50)</b>	<b>\$ 500.00</b>	<b>\$ -</b>
<b>100-2430 AMBULANCE FEES</b>					
100-2430-01.00	Ambulance Contracts	\$ 52,000.00	\$ (66,058.75)	\$ 58,500.00	\$ 65,000.00
100-2430-02.00	Ambulance Patients	\$ 1,050,000.00	\$ (840,369.51)	\$ 1,050,000.00	\$ 1,050,000.00
100-2430-03.00	Amb.- Ins. Adjustments	\$ (205,000.00)	\$ 130,921.08	\$ (194,250.00)	\$ (194,250.00)
100-2430-03.01	Prior FY Year-Bad Debt	\$ (60,000.00)	\$ 120,860.12	\$ (80,000.00)	\$ (80,000.00)
100-2430-03.02	Current Year Misc W/O	\$ (2,000.00)	\$ -	\$ -	\$ -
100-2430-09.00	Misc. Ambulance Revenue	\$ -	\$ (4,834.70)	\$ -	\$ -
100-2430-09.02	Grant-CrsActPrvdrRlfPhs3	\$ -	\$ (72,151.10)	\$ -	\$ -
100-2430-09.03	Grant-CmrvsRlf 03420 EMS	\$ -	\$ (40,864.00)	\$ -	\$ -
100-2430-09.04	Gmt-CvdTst&Vcn03420-0872	\$ -	\$ (40,615.40)	\$ -	\$ -
<b>Total AMBULANCE FEES</b>		<b>\$ 835,000.00</b>	<b>\$ (813,112.26)</b>	<b>\$ 834,250.00</b>	<b>\$ 840,750.00</b>
<b>Total PUBLIC SAFETY</b>		<b>\$ 1,045,650.00</b>	<b>\$ (1,050,779.51)</b>	<b>\$ 1,056,800.00</b>	<b>\$ 1,067,360.00</b>

Town Of Windsor Revenues					
Budget to Actual - Year Ending June 30, 2021					
Proposed Budget - Year Ending June 30, 2023					
		Budget	Actual	Budget	Budget
REVENUE		FY - 2021	FY-2021 Pd:12	FY - 2022	FY - 2023
<b>100-25 PUBLIC WORKS</b>					
100-2500-04.00	STATE GRANT-Highways	\$ 105,000.00	\$ (137,578.28)	\$ 105,000.00	\$ 135,000.00
100-2500-06.07	Gmt-MncplRdGmtlnAdPg'20	\$ -	\$ (13,495.79)	\$ -	\$ -
100-2500-06.08	Gmt-MncplRdGmtlnAdPg'21	\$ -	\$ -	\$ -	\$ -
100-2500-07.00	Weight Permits	\$ 225.00	\$ (310.00)	\$ 275.00	\$ 250.00
100-2500-09.00	Misc.	\$ 500.00	\$ (1,227.09)	\$ 500.00	\$ 500.00
<b>Total PUBLIC WORKS</b>		<b>\$ 105,725.00</b>	<b>\$ (152,611.16)</b>	<b>\$ 105,775.00</b>	<b>\$ 135,750.00</b>
<b>100-27 RECREATION</b>					
100-2700-05.00	Program Participation Fee	\$ 95,000.00	\$ (113,400.26)	\$ 100,000.00	\$ 100,000.00
<b>Total RECREATION</b>		<b>\$ 95,000.00</b>	<b>\$ (113,400.26)</b>	<b>\$ 100,000.00</b>	<b>\$ 100,000.00</b>
<b>100-29 MISCELLANEOUS</b>					
100-2900-01.00	Int. on Gen. Sweep Acct.	\$ 1,000.00	\$ (2,028.87)	\$ 1,000.00	\$ 1,500.00
100-2920-04.00	W&S Bldg. Overhead Costs	\$ 15,000.00	\$ (15,800.00)	\$ 15,500.00	\$ 15,500.00
100-2920-05.00	W&S Cat Loader Charge	\$ 13,200.00	\$ (13,208.54)	\$ 13,783.00	\$ -
100-2970-02.00	Refunds-Ins. Policy	\$ -	\$ (399.00)	\$ -	\$ -
100-2990-03.00	Misc. Other Revenue	\$ 500.00	\$ (12,451.05)	\$ 500.00	\$ -
100-2999-00.00	TRANS FROM HLF. FUND	\$ 5,000.00	\$ (20,857.49)	\$ 5,000.00	\$ 5,000.00
<b>Total MISCELLANEOUS</b>		<b>\$ 34,700.00</b>	<b>\$ (64,744.95)</b>	<b>\$ 35,783.00</b>	<b>\$ 22,000.00</b>
<b>Total Revenues</b>					
		<b>\$ 5,575,135.51</b>	<b>\$ (8,996,741.46)</b>	<b>\$ 5,756,846.51</b>	<b>\$ 5,928,899.54</b>

Town Of Windsor Expenses					
Budget to Actual - Year Ending June 30, 2021					
Proposed Budget - Year Ending June 30, 2023					
EXPENSES		Budget FY - 2021	Actual FY-2021 Pd:12	Budget FY - 2022	Budget FY - 2023
<b>100-3000 GOVERNANCE</b>					
100-3000-10.02	Wages-Clerk	\$ (1,500.00)	\$ 3,052.50	\$ (1,500.00)	\$ (3,000.00)
100-3000-10.03	Wages	\$ (5,750.00)	\$ 3,687.50	\$ (5,750.00)	\$ (6,500.00)
100-3000-15.04	FICA & MEDI	\$ (440.00)	\$ 515.70	\$ (440.00)	\$ (525.00)
100-3000-30.00	Advertising	\$ (250.00)	\$ 445.58	\$ (250.00)	\$ (250.00)
100-3000-40.01	Meetings/Travel	\$ (300.00)	\$ 174.79	\$ (200.00)	\$ (200.00)
100-3000-40.02	Membership / Books	\$ (5,285.00)	\$ 6,325.26	\$ (5,501.00)	\$ (6,400.00)
100-3000-40.03	Training	\$ (1,000.00)	\$ 259.20	\$ (500.00)	\$ (250.00)
100-3000-44.00	Contingencies	\$ (10,000.00)	\$ 400.00	\$ -	\$ (10,000.00)
100-3000-44.01	Morale Fund	\$ (3,500.00)	\$ 3,167.54	\$ (3,500.00)	\$ (3,500.00)
100-3000-62.00	Printing-Town Report	\$ (2,000.00)	\$ 1,234.00	\$ (1,500.00)	\$ (1,250.00)
<b>Total GOVERNANCE</b>		<b>\$ (30,025.00)</b>	<b>\$ 19,262.07</b>	<b>\$ (19,141.00)</b>	<b>\$ (31,875.00)</b>
<b>100-3020 ECONOMIC DEVELOPMENT</b>					
100-3020-60.02	WIC Economic Development	\$ (50,000.00)	\$ 50,147.50	\$ (50,000.00)	\$ (50,000.00)
100-3020-75.03	Grant-RISE Vt MAHHC	\$ -	\$ 2,189.21	\$ -	\$ -
<b>Total ECONOMIC DEVELOPMENT</b>		<b>\$ (50,000.00)</b>	<b>\$ 52,336.71</b>	<b>\$ (50,000.00)</b>	<b>\$ (50,000.00)</b>
<b>Total SELECTMEN</b>		<b>\$ (80,025.00)</b>	<b>\$ 71,598.78</b>	<b>\$ (69,141.00)</b>	<b>\$ (81,875.00)</b>
<b>100-32 ADMINISTRATION &amp; MGT.</b>					
<b>100-3200 MANAGEMENT</b>					
100-3200-10.01	Wages-Admin. Management	\$ (138,048.00)	\$ 152,411.63	\$ (170,305.00)	\$ (180,207.00)
100-3200-15.04	FICA & MEDI	\$ (10,561.00)	\$ 12,277.83	\$ (13,028.00)	\$ (13,786.00)
100-3200-15.05	401K Contrib.	\$ (12,281.00)	\$ 13,469.93	\$ (13,440.00)	\$ (14,657.00)
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)	\$ 1,173.93	\$ (1,500.00)	\$ (1,250.00)
100-3200-40.01	Meetings/Travel	\$ (1,000.00)	\$ 155.08	\$ (500.00)	\$ (500.00)
100-3200-40.02	Memberships/Books	\$ (1,000.00)	\$ 2,855.89	\$ (1,500.00)	\$ (1,500.00)
100-3200-60.00	C/S-Auditing Firm	\$ (15,000.00)	\$ 12,264.00	\$ (10,000.00)	\$ (13,000.00)
100-3200-60.01	C/S-Legal	\$ (8,000.00)	\$ 7,804.58	\$ (10,000.00)	\$ (9,000.00)
100-3200-60.03	Grnt-CmnvrsSt&LclFscIRcEx	\$ -	\$ -	\$ -	\$ -
<b>Total MANAGEMENT</b>		<b>\$ (191,390.00)</b>	<b>\$ 206,912.95</b>	<b>\$ (224,773.00)</b>	<b>\$ (238,400.00)</b>
<b>100-3220 ACCOUNTING and FINANCE</b>					
100-3220-20.00	Office Supplies/Equip.	\$ (1,000.00)	\$ 609.55	\$ (1,000.00)	\$ (750.00)
100-3220-40.01	Meetings/Travel	\$ -	\$ 20.00	\$ -	\$ -
100-3220-40.02	Memberships/Books	\$ -	\$ 1,099.00	\$ (500.00)	\$ (500.00)
100-3220-40.03	Training	\$ (1,000.00)	\$ 610.00	\$ (500.00)	\$ (1,000.00)
100-3220-56.00	Computer Services	\$ (12,000.00)	\$ 28,440.02	\$ (15,000.00)	\$ (15,000.00)
100-3220-56.01	Computer Equipment	\$ (6,000.00)	\$ 1,409.99	\$ (3,000.00)	\$ (3,000.00)
<b>Total ACCOUNTING and FINANCE</b>		<b>\$ (20,000.00)</b>	<b>\$ 32,188.56</b>	<b>\$ (20,000.00)</b>	<b>\$ (20,250.00)</b>
<b>Total ADMINISTRATION &amp; MGT.</b>		<b>\$ (211,390.00)</b>	<b>\$ 239,101.51</b>	<b>\$ (244,773.00)</b>	<b>\$ (258,650.00)</b>

Town Of Windsor Expenses					
Budget to Actual - Year Ending June 30, 2021					
Proposed Budget - Year Ending June 30, 2023					
		Budget	Actual	Budget	Budget
EXPENSES		FY - 2021	FY-2021 Pd:12	FY - 2022	FY - 2023
<b>100-33 TOWN CLERK</b>					
<b>100-3300 RECORDS &amp; PERMITS</b>					
100-3300-10.02	Asst. Clerk	\$ (31,255.00)	\$ 32,484.16	\$ (32,960.00)	\$ (37,792.00)
100-3300-10.03	Wages-Town Clerk	\$ (13,792.00)	\$ 13,950.84	\$ (14,205.00)	\$ (15,070.00)
100-3300-15.04	FICA & MEDI	\$ (3,446.00)	\$ 3,552.31	\$ (3,609.00)	\$ (4,044.00)
100-3300-20.00	Office Supplies	\$ (2,000.00)	\$ 555.57	\$ (1,000.00)	\$ (750.00)
100-3300-40.01	Meetings/Travel	\$ (200.00)	\$ 195.65	\$ (200.00)	\$ (200.00)
100-3300-56.01	State Dog Fees	\$ (2,000.00)	\$ 255.00	\$ (1,500.00)	\$ (1,500.00)
100-3300-56.02	State Marriage Lic Fees	\$ (1,000.00)	\$ 1,350.00	\$ (1,000.00)	\$ (1,500.00)
100-3300-83.00	TC-Restoration Fund Exps.	\$ (3,000.00)	\$ 594.65	\$ (2,500.00)	\$ (2,000.00)
100-3300-84.00	Gmt Muni Record Digitztn	\$ -	\$ 21,278.25	\$ -	\$ -
<b>Total RECORDS &amp; PERMITS</b>		<b>\$ (56,693.00)</b>	<b>\$ 74,216.43</b>	<b>\$ (56,974.00)</b>	<b>\$ (62,856.00)</b>
<b>100-3320 ELECTIONS</b>					
100-3320-10.03	Wages-Elections	\$ (2,500.00)	\$ -	\$ (500.00)	\$ (500.00)
100-3320-15.04	FICA & MEDI	\$ (191.00)	\$ -	\$ (38.00)	\$ (38.00)
100-3320-62.00	Printing and Other	\$ (3,000.00)	\$ 3,758.40	\$ (1,500.00)	\$ (2,000.00)
<b>Total ELECTIONS</b>		<b>\$ (5,691.00)</b>	<b>\$ 3,758.40</b>	<b>\$ (2,038.00)</b>	<b>\$ (2,538.00)</b>
<b>100-3340 BOARD OF ABATEMENT</b>					
100-3340-10.03	Wages-BCA	\$ (200.00)	\$ -	\$ (100.00)	\$ -
100-3340-15.04	FICA & MEDI	\$ (15.00)	\$ -	\$ (8.00)	\$ -
<b>Total BOARD OF ABATEMENT</b>		<b>\$ (215.00)</b>	<b>\$ -</b>	<b>\$ (108.00)</b>	<b>\$ -</b>
<b>Total TOWN CLERK</b>		<b>\$ (62,599.00)</b>	<b>\$ 77,974.83</b>	<b>\$ (59,120.00)</b>	<b>\$ (65,394.00)</b>
<b>100-34 TOWN TREASURER</b>					
<b>100-3400 FUNDS MANAGEMENT</b>					
100-3400-10.03	Wages-Town Treasurer	\$ (23,514.00)	\$ 22,625.02	\$ (24,220.00)	\$ (24,947.00)
100-3400-15.04	FICA & MEDI	\$ (1,799.00)	\$ 1,731.01	\$ (1,853.00)	\$ (1,908.00)
100-3400-20.00	Office Supplies	\$ (750.00)	\$ 610.13	\$ (750.00)	\$ (750.00)
100-3400-40.01	Meetings/Travel	\$ (200.00)	\$ -	\$ (500.00)	\$ (500.00)
100-3400-56.00	Contracted Services	\$ -	\$ -	\$ -	\$ -
<b>Total FUNDS MANAGEMENT</b>		<b>\$ (26,263.00)</b>	<b>\$ 24,966.16</b>	<b>\$ (27,323.00)</b>	<b>\$ (28,105.00)</b>
<b>100-3420 DELIN. TAX COLLECTION</b>					
<b>100-3420-83-00 Tax Sales Expense</b>		<b>\$ (2,500.00)</b>	<b>\$ 1,343.51</b>	<b>\$ (2,500.00)</b>	<b>\$ (2,500.00)</b>
<b>Total DELIN. TAX COLLECTION</b>		<b>\$ (2,500.00)</b>	<b>\$ 1,343.51</b>	<b>\$ (2,500.00)</b>	<b>\$ (2,500.00)</b>
<b>100-3460 INTERGOV'T PAYMENTS</b>					
100-3460-62.00	School Real Tax-Paymnts	\$ -	\$ 3,165,339.94	\$ -	\$ -
100-3460-72.00	County Judicial Tax	\$ (17,100.00)	\$ 18,008.00	\$ (17,400.00)	\$ (12,088.00)
<b>Total INTERGOV'T PAYMENTS</b>		<b>\$ (17,100.00)</b>	<b>\$ 3,183,347.94</b>	<b>\$ (17,400.00)</b>	<b>\$ (12,088.00)</b>

Town Of Windsor Expenses					
Budget to Actual - Year Ending June 30, 2021					
Proposed Budget - Year Ending June 30, 2023					
EXPENSES		Budget FY - 2021	Actual FY-2021 Pd:12	Budget FY - 2022	Budget FY - 2023
<b>100-3490 DEBT MANAGEMENT</b>					
100-3490-90.00	Bond-P&I-Series 2011-4;MB	\$ (196,604.00)	\$ 190,022.74	\$ (175,000.00)	\$ (179,375.00)
100-3490-90.01	Bond-P&I-Series2015-2;D&H	\$ (142,884.00)	\$ 142,882.61	\$ (141,364.00)	\$ (139,634.00)
100-3490-90.02	Bond-P&I-Series2012-1;Dam	\$ (71,943.00)	\$ 71,942.50	\$ (70,556.00)	\$ (69,087.00)
100-3490-90.04	Bond-P&I-Series2016-1;Hwy	\$ (29,215.00)	\$ 29,215.24	\$ (28,905.00)	\$ (28,572.00)
100-3490-90.05	Bond-P&I-Series 2017-3; H	\$ (32,141.00)	\$ 32,141.16	\$ (31,790.00)	\$ (31,417.00)
100-3490-90.07	Bond P&I Series 2019-2 H	\$ (30,042.00)	\$ 30,041.94	\$ (29,816.00)	\$ (29,586.00)
100-3490-90.08	Bond P&I 2021 Series 3	\$ (11,277.00)	\$ -	\$ (16,139.00)	\$ (122,936.00)
100-3490-90.09	Note P&I Flood Mscma 2021	\$ -	\$ -	\$ (60,000.00)	\$ -
100-3490-91.03	Interest-Tax Anticipation	\$ (9,000.00)	\$ 12,504.10	\$ (7,000.00)	\$ (7,000.00)
100-3490-91.04	Interest-FEMA LOC	\$ (2,500.00)	\$ 30,868.26	\$ -	\$ -
100-3490-91.05	Interest-Interfund Loans	\$ -	\$ 4,590.72	\$ -	\$ -
100-3490-91.06	Interest-Bond Anticipatin	\$ -	\$ -	\$ -	\$ -
100-3490-93.00	Loader Lease Principal	\$ -	\$ 19,377.78	\$ (13,000.00)	\$ -
100-3490-93.01	Loader Lease Interest Exp	\$ -	\$ 435.02	\$ (500.00)	\$ -
<b>Total DEBT MANAGEMENT</b>		<b>\$ (525,606.00)</b>	<b>\$ 564,022.07</b>	<b>\$ (574,070.00)</b>	<b>\$ (607,607.00)</b>
<b>Total TOWN TREASURER</b>		<b>\$ (571,469.00)</b>	<b>\$ 3,773,679.68</b>	<b>\$ (621,293.00)</b>	<b>\$ (650,300.00)</b>
<b>100-36 LISTERS</b>					
<b>100-3600 PROPERTY VALUATION</b>					
100-3600-10.02	Wages-PT Listers	\$ -	\$ 21,313.54	\$ -	\$ -
100-3600-10.03	Wages-Elected Listers	\$ (25,572.00)	\$ -	\$ (26,339.00)	\$ (27,131.00)
100-3600-15.04	FICA & MEDI	\$ (1,956.00)	\$ 1,630.51	\$ (2,015.00)	\$ (2,075.00)
100-3600-20.00	Office Supplies	\$ (125.00)	\$ 79.15	\$ (100.00)	\$ (100.00)
100-3600-40.01	Training	\$ (300.00)	\$ 63.28	\$ (200.00)	\$ (200.00)
100-3600-40.02	Listers Education	\$ (200.00)	\$ -	\$ -	\$ -
100-3600-56.00	Reval. Funds Transfer	\$ (12,000.00)	\$ -	\$ (12,000.00)	\$ (12,000.00)
100-3600-60.00	Contracted Services	\$ (2,500.00)	\$ 2,465.50	\$ (2,750.00)	\$ (2,500.00)
100-3600-60.01	C/S-Tax Map Update	\$ (2,000.00)	\$ 1,800.00	\$ (1,500.00)	\$ (2,000.00)
<b>Total PROPERTY VALUATION</b>		<b>\$ (44,653.00)</b>	<b>\$ 27,351.98</b>	<b>\$ (44,904.00)</b>	<b>\$ (46,006.00)</b>
<b>Total LISTERS</b>		<b>\$ (44,653.00)</b>	<b>\$ 27,351.98</b>	<b>\$ (44,904.00)</b>	<b>\$ (46,006.00)</b>
<b>100-4100 POLICE PROTECTION</b>					
100-4100-10.01	Wages-Full Time Police	\$ (673,220.00)	\$ 586,622.89	\$ (690,668.00)	\$ (722,886.00)
100-4100-10.02	Wages-Part Time Police	\$ (30,659.00)	\$ 74,102.41	\$ (30,659.00)	\$ (34,488.00)
100-4100-10.03	Wages-Crossing Guards	\$ (4,000.00)	\$ 4,125.00	\$ (4,400.00)	\$ (4,400.00)
100-4100-10.04	Wages-OT Police	\$ (30,921.00)	\$ 45,210.59	\$ (32,416.00)	\$ (38,740.00)
100-4100-10.05	Wages-Special Duty	\$ (5,000.00)	\$ 9,683.13	\$ (5,000.00)	\$ (5,000.00)
100-4100-10.06	Wages-Holidays	\$ (17,870.00)	\$ 13,746.28	\$ (18,709.00)	\$ (18,836.00)
100-4100-15.04	FICA & MEDI	\$ (58,268.00)	\$ 56,298.27	\$ (60,959.00)	\$ (63,161.00)
100-4100-20.00	Office Supplies	\$ (5,000.00)	\$ 4,417.92	\$ (5,000.00)	\$ (5,000.00)
100-4100-21.01	Gas-Premium	\$ (15,000.00)	\$ 9,728.50	\$ (14,000.00)	\$ (17,000.00)
100-4100-21.04	Firearms	\$ (4,000.00)	\$ 5,539.56	\$ (4,000.00)	\$ (4,000.00)
100-4100-21.05	Patrol Supplies	\$ (7,000.00)	\$ 1,464.79	\$ (7,000.00)	\$ (10,000.00)
100-4100-21.06	Vests-Grant Funded	\$ (3,500.00)	\$ -	\$ (3,500.00)	\$ (3,500.00)
100-4100-21.08	Investigative Expenses	\$ (3,000.00)	\$ 1,005.99	\$ (3,000.00)	\$ (2,750.00)
100-4100-22.01	Vehicle Maintenance	\$ (7,500.00)	\$ 6,806.73	\$ (7,500.00)	\$ (7,500.00)



Town Of Windsor Expenses					
Budget to Actual - Year Ending June 30, 2021					
Proposed Budget - Year Ending June 30, 2023					
EXPENSES		Budget FY - 2021	Actual FY-2021 Pd:12	Budget FY - 2022	Budget FY - 2023
<b>100-4100 POLICE PROTECTION CONTINUED</b>					
100-4100-23.00	Community Relations	\$ (1,000.00)	\$ 493.40	\$ (1,500.00)	\$ (1,500.00)
100-4100-34.00	Phones etc.	\$ (10,500.00)	\$ 13,140.27	\$ (3,000.00)	\$ (3,000.00)
100-4100-40.01	Meetings Memb. Books	\$ (2,000.00)	\$ 865.40	\$ (2,000.00)	\$ (2,000.00)
100-4100-40.04	Training	\$ (9,000.00)	\$ 2,871.85	\$ (8,000.00)	\$ (8,000.00)
100-4100-56.03	Contracted Services	\$ (17,000.00)	\$ 3,396.46	\$ (17,000.00)	\$ (3,283.00)
100-4100-56.04	C/S - Dispatching	\$ (126,920.00)	\$ 127,493.80	\$ (132,100.00)	\$ (137,273.00)
100-4100-56.05	Uniforms & Related Equip.	\$ (10,000.00)	\$ 5,679.04	\$ (7,500.00)	\$ (7,500.00)
100-4100-56.06	C/S-CAD System	\$ (6,000.00)	\$ -	\$ (6,000.00)	\$ (6,000.00)
100-4100-56.09	GRNT-GHSP/BS CIOT DD	\$ -	\$ -	\$ -	\$ -
100-4100-74.00	Pub Safety Communications	\$ (9,500.00)	\$ -	\$ (9,500.00)	\$ -
100-4100-83.00	Prin 2'15 Crsrs 5011&5283	\$ -	\$ -	\$ -	\$ -
100-4100-83.06	Prin '18 Crsr 7041	\$ (9,000.00)	\$ 9,000.00	\$ -	\$ -
100-4100-83.07	Int '18 Crsr 7041	\$ (234.00)	\$ 232.72	\$ -	\$ -
100-4100-83.08	Prin'19 Durango Peoples	\$ (14,875.00)	\$ 14,875.00	\$ (14,875.00)	\$ (15,723.00)
100-4100-83.09	Int '19 Durango Peoples	\$ (1,272.00)	\$ 1,285.94	\$ (848.00)	\$ -
100-4100-83-10	Prin'21Durango Peoples				\$ (12,850.00)
100-4100-83-11	Intrdt '21 Durango Peoples				\$ (867.00)
<b>Total POLICE PROTECTION</b>		<b>\$ (1,082,239.00)</b>	<b>\$ 998,085.94</b>	<b>\$ (1,089,134.00)</b>	<b>\$ (1,135,257.00)</b>
<b>100-4120 TRAFFIC CONTROL</b>					
100-4120-56.00	Contracted Services	\$ (200.00)	\$ -	\$ (300.00)	\$ -
100-4120-76.01	Electricity-Traffic Light	\$ (1,400.00)	\$ 1,370.14	\$ (1,300.00)	\$ (1,400.00)
<b>Total TRAFFIC CONTROL</b>		<b>\$ (1,600.00)</b>	<b>\$ 1,370.14</b>	<b>\$ (1,600.00)</b>	<b>\$ (1,400.00)</b>
<b>Total POLICE</b>		<b>\$ (1,083,839.00)</b>	<b>\$ 999,456.08</b>	<b>\$ (1,090,734.00)</b>	<b>\$ (1,136,657.00)</b>
<b>100-4510 FIRE/AMBULANCE</b>					
100-4510-10.01	Wages-Fire-FT	\$ (650,635.00)	\$ 668,477.54	\$ (670,223.00)	\$ (628,170.00)
100-4510-10.02	PT Wages-Fire/EMT	\$ (95,145.00)	\$ 161,656.01	\$ (94,696.00)	\$ (186,556.00)
100-4510-10.04	OT Wages-Fire / EMT	\$ (71,958.00)	\$ 82,040.73	\$ (70,117.00)	\$ (42,507.00)
100-4510-10.06	Wages-Holidays	\$ (27,444.00)	\$ 20,872.24	\$ (28,114.00)	\$ (26,828.00)
100-4510-10.07	Special Detail	\$ (2,000.00)	\$ 13,124.47	\$ (2,000.00)	\$ (2,000.00)
100-4510-15.04	FICA & MEDI	\$ (64,809.00)	\$ 69,182.54	\$ (66,490.00)	\$ (67,784.00)
100-4510-20.00	Office Supplies	\$ (4,000.00)	\$ 2,563.51	\$ (4,000.00)	\$ (3,500.00)
100-4510-21.00	Operating Supplies	\$ (30,000.00)	\$ 27,915.12	\$ (30,000.00)	\$ (30,000.00)
100-4510-21.01	Vehicle Fuels	\$ (30,000.00)	\$ 20,929.91	\$ (25,000.00)	\$ (25,000.00)
100-4510-21.04	Uniform Replacement	\$ (10,000.00)	\$ 10,781.65	\$ (7,000.00)	\$ (1,000.00)
100-4510-21.05	Bunker Gear/Clothing	\$ (13,000.00)	\$ 11,592.74	\$ (10,000.00)	\$ (12,000.00)
100-4510-21.06	Haz.Mat. Expenses	\$ (500.00)	\$ -	\$ (500.00)	\$ -
100-4510-22.00	Amb. Vehicle Maint.	\$ (6,000.00)	\$ 9,788.24	\$ (6,000.00)	\$ (8,000.00)
100-4510-22.01	Fire Vehicle Maint.	\$ (20,000.00)	\$ 16,815.69	\$ (17,000.00)	\$ (15,000.00)
100-4510-22.02	Amb. Equip. Maint.	\$ (2,000.00)	\$ 4,496.04	\$ (2,000.00)	\$ (2,000.00)
100-4510-22.03	2-Way Radio Communication	\$ (9,000.00)	\$ -	\$ (7,000.00)	\$ -
100-4510-34.00	Phones / Communications	\$ (8,000.00)	\$ 7,524.67	\$ (2,500.00)	\$ (2,500.00)
100-4510-34.01	Postage	\$ (500.00)	\$ -	\$ (500.00)	\$ -
100-4510-40.02	Training/Recruitment	\$ (15,000.00)	\$ 8,146.43	\$ (20,000.00)	\$ (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	\$ (51,840.00)	\$ 53,840.47	\$ (53,957.00)	\$ (56,070.00)
100-4510-56.02	OSHA Equip. Maint.	\$ (1,000.00)	\$ 2,267.95	\$ (1,000.00)	\$ (1,500.00)

Town Of Windsor Expenses					
Budget to Actual - Year Ending June 30, 2021					
Proposed Budget - Year Ending June 30, 2023					
EXPENSES		Budget FY - 2021	Actual FY-2021 Pd:12	Budget FY - 2022	Budget FY - 2023
<b>100-4510 FIRE/AMBULANCE CONTINUED</b>					
100-4510-56.03	Fire Equipment Maint.	\$ (5,000.00)	\$ 1,109.29	\$ (3,000.00)	\$ (3,000.00)
100-4510-56.04	CS-Cred Cd Process Fees	\$ (1,000.00)	\$ 2,111.82	\$ (1,000.00)	\$ (2,000.00)
100-4510-56.05	VT Ambul Agency Assessmen	\$ (12,000.00)	\$ 7,252.63	\$ (9,000.00)	\$ (8,000.00)
100-4510-60.00	C/S-Parammed Billing	\$ (1,000.00)	\$ 2,295.00	\$ (1,500.00)	\$ (1,750.00)
100-4510-60.01	Amb Billing-Tricare	\$ (3,000.00)	\$ 4,650.00	\$ (3,000.00)	\$ (5,000.00)
100-4510-60.02	Membership/Testing	\$ (1,000.00)	\$ 1,492.25	\$ (1,000.00)	\$ (1,500.00)
100-4510-82.03	Wildland Fire Gear	\$ (1,000.00)	\$ -	\$ (1,000.00)	\$ -
100-4510-83.00	Cap Lease-Fr Trck-Princi	\$ (37,730.00)	\$ 34,749.74	\$ (37,730.00)	\$ -
100-4510-83.01	Equipment Replacement	\$ (25,000.00)	\$ 23,400.58	\$ (25,000.00)	\$ (25,000.00)
100-4510-83.02	Cap Lease-FrTrck-Interest	\$ -	\$ 2,980.28	\$ -	\$ -
100-4510-83.03	CAP LOAN PMTS-4 Amb	\$ -	\$ -	\$ (66,370.00)	\$ (64,730.00)
100-4510-83.04	Ambulance Purchase '16	\$ (27,016.00)	\$ 27,015.76	\$ -	\$ -
100-4510-83.05	Stretcher FY'17	\$ (4,084.00)	\$ 4,079.28	\$ -	\$ -
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)	\$ 63,089.00	\$ -	\$ -
100-4510-83.09	Int '18 Amb(2) 7022	\$ (4,921.00)	\$ 4,911.98	\$ -	\$ -
100-4510-83.10	P&I Mscm 5y Note XXXX Amb	\$ -	\$ -	\$ -	\$ (48,000.00)
<b>Total FIRE / AMBULANCE</b>		<b>\$ (1,307,205.00)</b>	<b>\$ 1,378,687.50</b>	<b>\$ (1,275,231.00)</b>	<b>\$ (1,297,929.00)</b>
<b>100-46 TOWN HALL / WELCOME CTR</b>					
<b>100-4600 TOWN HALL</b>					
100-4600-21.00	Janitorial Supplies	\$ (1,000.00)	\$ 90.76	\$ (1,500.00)	\$ (1,500.00)
100-4600-34.00	Communications	\$ (8,500.00)	\$ 11,437.72	\$ (27,750.00)	\$ (27,750.00)
100-4600-34.01	Postage	\$ (6,000.00)	\$ 7,340.28	\$ (7,000.00)	\$ (7,500.00)
100-4600-56.03	C/S-Janitorial Services	\$ (12,000.00)	\$ 10,600.00	\$ (12,000.00)	\$ (12,000.00)
100-4600-56.04	C/S-Bldg. Maint. Agreemen	\$ (22,000.00)	\$ 19,629.48	\$ (16,000.00)	\$ (20,000.00)
100-4600-56.07	Building Maintenance	\$ (13,000.00)	\$ 20,379.71	\$ (15,000.00)	\$ (15,000.00)
100-4600-68.02	Photocopy Expenses	\$ (6,800.00)	\$ 3,908.12	\$ (5,000.00)	\$ (4,000.00)
100-4600-76.01	Electricity	\$ (29,000.00)	\$ 28,415.29	\$ (31,000.00)	\$ (30,000.00)
100-4600-76.02	Fuel Oil & Propane	\$ (25,000.00)	\$ 24,422.86	\$ (25,000.00)	\$ (25,000.00)
100-4600-76.03	Water / Sewer Chgs.	\$ (2,500.00)	\$ 2,258.97	\$ (3,000.00)	\$ (2,500.00)
<b>Total TOWN HALL</b>		<b>\$ (125,800.00)</b>	<b>\$ 128,483.19</b>	<b>\$ (143,250.00)</b>	<b>\$ (145,250.00)</b>
<b>100-4650 WELCOME CENTER</b>					
100-4650-20.00	Office Supplies	\$ -	\$ 85.48	\$ -	\$ -
100-4650-34.00	Communications	\$ (1,500.00)	\$ 1,421.33	\$ (1,600.00)	\$ (1,500.00)
100-4650-56.00	C/S-Alarm Monitoring	\$ (300.00)	\$ 322.20	\$ (325.00)	\$ (325.00)
100-4650-56.07	Building Maintenance	\$ (3,000.00)	\$ 1,686.75	\$ (2,000.00)	\$ (2,000.00)
100-4650-76.01	Electricity	\$ (1,600.00)	\$ 1,533.92	\$ (1,900.00)	\$ (1,750.00)
100-4650-76.02	Fuel - Propane	\$ (3,500.00)	\$ 2,531.57	\$ (2,500.00)	\$ (3,000.00)
100-4650-76.03	Water / Sewer Fees	\$ (600.00)	\$ 681.57	\$ (900.00)	\$ (700.00)
<b>Total WELCOME CENTER</b>		<b>\$ (10,500.00)</b>	<b>\$ 8,262.82</b>	<b>\$ (9,225.00)</b>	<b>\$ (9,275.00)</b>
<b>Total TOWN HALL / WELCOME CTR</b>		<b>\$ (136,300.00)</b>	<b>\$ 136,746.01</b>	<b>\$ (152,475.00)</b>	<b>\$ (154,525.00)</b>

Town Of Windsor Expenses					
Budget to Actual - Year Ending June 30, 2021					
Proposed Budget - Year Ending June 30, 2023					
EXPENSES		Budget FY - 2021	Actual FY-2021 Pd:12	Budget FY - 2022	Budget FY - 2023
<b>100-51 ROADS PARKS CEM'S FLEET</b>					
<b>100-5110 HIGHWAY MAINTENANCE</b>					
100-5110-10.01	Wages-FT Highway	\$ (185,667.00)	\$ 192,373.53	\$ (191,237.00)	\$ (196,994.00)
100-5110-10.04	Wages-Highways-OT	\$ (25,000.00)	\$ 24,052.21	\$ (20,000.00)	\$ (25,000.00)
100-5110-15.04	FICA & MEDI	\$ (14,204.00)	\$ 15,916.61	\$ (14,630.00)	\$ (169,823.00)
100-5110-22.03	Maint. Supplies-Summ. Hig	\$ (10,000.00)	\$ 13,090.39	\$ (10,000.00)	\$ (14,000.00)
100-5110-22.04	Salt	\$ (25,000.00)	\$ 18,188.73	\$ (28,000.00)	\$ (28,000.00)
100-5110-22.06	Gravel	\$ (4,000.00)	\$ 5,583.36	\$ (4,000.00)	\$ (5,000.00)
100-5110-40.01	Meetings/Training	\$ (500.00)	\$ -	\$ (400.00)	\$ (400.00)
100-5110-56.00	C/S-Trees	\$ (5,000.00)	\$ 3,750.00	\$ (5,000.00)	\$ (5,000.00)
100-5110-56.01	C/S-Mowing	\$ (25,000.00)	\$ 23,300.00	\$ (25,000.00)	\$ (25,000.00)
100-5110-56.02	Rubbish Removal	\$ -	\$ 30.00	\$ -	\$ -
100-5110-56.03	Uniforms & Boot Allowance	\$ (4,600.00)	\$ 5,244.12	\$ (5,700.00)	\$ (5,500.00)
100-5110-56.04	Contracted Services	\$ (13,000.00)	\$ 29,333.75	\$ (18,000.00)	\$ (20,000.00)
100-5110-56.07	Safety Equipment	\$ (500.00)	\$ 110.99	\$ (250.00)	\$ (250.00)
100-5110-56.08	Permits -Hwg	\$ -	\$ 1,590.00	\$ -	\$ (1,600.00)
100-5110-66.00	Misc. Rentals	\$ (3,000.00)	\$ 11,451.00	\$ (3,000.00)	\$ (3,000.00)
100-5110-72.00	Tax on Gravel Pit	\$ (2,800.00)	\$ 2,955.12	\$ (3,000.00)	\$ (3,000.00)
100-5110-82.01	Blacktop Resurfacing	\$ (1,000.00)	\$ 2,319.40	\$ (4,000.00)	\$ (4,000.00)
100-5110-82.04	Culverts	\$ (1,500.00)	\$ 1,826.82	\$ (1,000.00)	\$ (2,000.00)
100-5110-82.10	Gmt-MncplRdGmtInAdPg'20	\$ -	\$ 13,529.37	\$ -	\$ -
100-5110-82.11	Gmt-MncplRdGmtInAdPg'21	\$ -	\$ -	\$ -	\$ -
100-5110-83.00	Dept. Equip.	\$ (1,000.00)	\$ 25,038.45	\$ (1,000.00)	\$ -
<b>Total HIGHWAY MAINTENANCE</b>		<b>\$ (321,771.00)</b>	<b>\$ 389,683.85</b>	<b>\$ (334,217.00)</b>	<b>\$ (355,727.00)</b>
<b>100-5120 BRIDGE MAINTENANCE</b>					
<b>Total BRIDGE MAINTENANCE</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>100-5121 DAM MAINTENANCE</b>					
100-5121-56.03	Monitoring/Inspection/Fee	\$ (2,900.00)	\$ 780.00	\$ (5,300.00)	\$ (3,000.00)
<b>Total DAM MAINTENANCE</b>		<b>\$ (2,900.00)</b>	<b>\$ 780.00</b>	<b>\$ (5,300.00)</b>	<b>\$ (3,000.00)</b>
<b>100-5122 CEMETERY MAINTENANCE</b>					
<b>Total CEMETERY MAINTENANCE</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>100-5125 STREET LIGHTING</b>					
100-5125-76.01	Electricity-Street Lights	\$ (37,500.00)	\$ 36,426.26	\$ (37,500.00)	\$ (37,500.00)
<b>Total STREET LIGHTING</b>		<b>\$ (37,500.00)</b>	<b>\$ 36,426.26</b>	<b>\$ (37,500.00)</b>	<b>\$ (37,500.00)</b>
<b>100-5135 VEHICLE OPER. &amp; MAINT.</b>					
100-5135-21.01	Vehicle Fuel	\$ (16,000.00)	\$ 14,660.61	\$ (15,000.00)	\$ (16,000.00)
100-5135-22.01	Parts & Supplies	\$ (15,000.00)	\$ 19,448.62	\$ (16,000.00)	\$ (16,000.00)
100-5135-34.00	Phone	\$ (1,750.00)	\$ 1,923.00	\$ (1,200.00)	\$ (2,000.00)
100-5135-56.05	C/S	\$ (5,000.00)	\$ 10,954.35	\$ (5,000.00)	\$ (6,000.00)
100-5135-76.01	Electricity-Town Garage	\$ (3,750.00)	\$ 3,973.80	\$ (4,500.00)	\$ (4,000.00)
100-5135-76.02	Heating Oil & Maint.	\$ (7,500.00)	\$ 4,966.77	\$ (6,500.00)	\$ (6,000.00)
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)	\$ -
100-5135-83.01	FrghtInr'18 Pncpl People	\$ (31,950.00)	\$ 31,950.00	\$ -	\$ (32,717.00)

Town Of Windsor Expenses					
Budget to Actual - Year Ending June 30, 2021					
Proposed Budget - Year Ending June 30, 2023					
EXPENSES		Budget FY - 2021	Actual FY-2021 Pd:12	Budget FY - 2022	Budget FY - 2023
<b>100-5135 VEHICLE OPER. &amp; MAINT. Continued</b>					
100-5135-83.03	Frghtlnr'20 Pncpl People	\$ -	\$ 32,038.00	\$ (35,562.00)	\$ (34,681.00)
100-5135-83.04	Frghtlnr'20 Intrst People	\$ -	\$ 4,282.86	\$ -	\$ -
100-5135-83.05	SidewlkTrctrPncpl People	\$ (24,080.00)	\$ 24,080.00	\$ -	\$ (26,067.00)
100-5135-83.06	SidewlkTrctr Intst People	\$ (3,228.00)	\$ 3,219.03	\$ -	\$ -
<b>Total VEHICLE OPER. &amp; MAINT.</b>		<b>\$ (118,551.00)</b>	<b>\$ 153,793.18</b>	<b>\$ (90,962.00)</b>	<b>\$ (144,065.00)</b>
<b>100-5145 PARKS MAINTENANCE</b>					
100-5145-22.00	Operating/Maint. Supplies	\$ -	\$ -	\$ -	\$ -
100-5145-76.01	Electricity-Parks	\$ (2,100.00)	\$ 2,838.95	\$ (3,000.00)	\$ (2,500.00)
100-5145-76.03	Water/Sewer	\$ (1,000.00)	\$ 2,179.36	\$ (2,700.00)	\$ (1,000.00)
<b>Total PARKS MAINTENANCE</b>		<b>\$ (3,100.00)</b>	<b>\$ 5,018.31</b>	<b>\$ (5,700.00)</b>	<b>\$ (3,500.00)</b>
<b>100-5150 SOLID WASTE MANAGEMENT</b>					
100-5150-44.00	Recycling / Rubbish Remov	\$ (15,000.00)	\$ 14,783.42	\$ (15,500.00)	\$ (15,500.00)
100-5150-44.01	Community Collections Exp	\$ (16,000.00)	\$ 13,184.96	\$ (15,000.00)	\$ (15,000.00)
<b>Total SOLID WASTE MANAGEMENT</b>		<b>\$ (31,000.00)</b>	<b>\$ 27,968.38</b>	<b>\$ (30,500.00)</b>	<b>\$ (30,500.00)</b>
<b>Total ROADS PARKS CEM'S FLEET</b>		<b>\$ (514,822.00)</b>	<b>\$ 613,669.98</b>	<b>\$ (504,179.00)</b>	<b>\$ (574,291.00)</b>
<b>100-61 PUBLIC HEALTH</b>					
<b>100-6140 PUBLIC HEALTH INSPECTOR</b>					
100-6140-10.02	Wages-Health Officer	\$ (850.00)	\$ 850.00	\$ (850.00)	\$ (1,000.00)
100-6140-15.04	FICA & MEDI	\$ (65.00)	\$ 65.02	\$ (65.00)	\$ (77.00)
100-6140-40.01	Meetings/Misc.	\$ (50.00)	\$ -	\$ (60.00)	\$ (50.00)
<b>Total PUBLIC HEALTH INSPECTOR</b>		<b>\$ (965.00)</b>	<b>\$ 915.02</b>	<b>\$ (975.00)</b>	<b>\$ (1,127.00)</b>
<b>Total PUBLIC HEALTH</b>		<b>\$ (965.00)</b>	<b>\$ 915.02</b>	<b>\$ (975.00)</b>	<b>\$ (1,127.00)</b>
<b>100-71 RECREATION/CULTURE</b>					
<b>100-7110 RECREATION PROGRAM</b>					
100-7110-10.01	Wages-Recreation Dir/Asst	\$ (146,062.00)	\$ 151,036.03	\$ (153,750.00)	\$ (160,788.00)
100-7110-10.02	PT Wages	\$ (37,000.00)	\$ 48,916.26	\$ (38,500.00)	\$ (39,000.00)
100-7110-10.04	Overtime	\$ -	\$ 249.70	\$ -	\$ (500.00)
100-7110-15.04	FICA & MEDI	\$ (14,004.00)	\$ 15,415.23	\$ (14,707.00)	\$ (15,322.00)
100-7110-21.00	Supplies	\$ (2,500.00)	\$ 2,607.23	\$ (2,500.00)	\$ (2,500.00)
100-7110-30.00	Advertising	\$ (1,200.00)	\$ -	\$ (1,200.00)	\$ (700.00)
100-7110-34.00	Phone	\$ (750.00)	\$ 239.94	\$ (250.00)	\$ (250.00)
100-7110-40.01	Meetings/Travel	\$ (4,000.00)	\$ 5,646.25	\$ (4,000.00)	\$ (4,000.00)
100-7110-45.00	Community Programs	\$ (500.00)	\$ 767.40	\$ (500.00)	\$ (500.00)
100-7110-45.01	Programs - Revenue Offset	\$ (37,000.00)	\$ 21,023.90	\$ (34,500.00)	\$ (30,000.00)
100-7110-56.01	My Rec System Use Fees	\$ (3,200.00)	\$ -	\$ (3,200.00)	\$ (3,250.00)
100-7110-66.00	Rentals	\$ (2,000.00)	\$ 2,097.50	\$ (2,000.00)	\$ (2,000.00)
100-7110-68.00	Repairs & Maintenance	\$ (10,000.00)	\$ 10,702.42	\$ (8,000.00)	\$ (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)	\$ 148.60	\$ (400.00)	\$ (400.00)
<b>Total RECREATION PROGRAM</b>		<b>\$ (263,616.00)</b>	<b>\$ 263,710.46</b>	<b>\$ (268,507.00)</b>	<b>\$ (272,210.00)</b>

Town Of Windsor Expenses					
Budget to Actual - Year Ending June 30, 2021					
Proposed Budget - Year Ending June 30, 2023					
EXPENSES		Budget FY - 2021	Actual FY-2021 Pd:12	Budget FY - 2022	Budget FY - 2023
<b>100-86 PLANNING/ZONING/DEVELOPME</b>					
<b>100-8600 PLANNING/ZONING/DEVELOPME</b>					
100-8600-10.01	WAGES - ZONING & PLANNING	\$ (66,524.00)	\$ 66,656.84	\$ (68,711.00)	\$ (71,685.00)
100-8600-15.04	FICA & MEDI	\$ (5,089.00)	\$ 5,222.59	\$ (5,256.00)	\$ (5,484.00)
100-8600-20.00	Office Supplies	\$ (150.00)	\$ 186.41	\$ (100.00)	\$ (200.00)
100-8600-30.00	Advertising	\$ (200.00)	\$ 476.00	\$ (300.00)	\$ (300.00)
100-8600-40.01	Meetings/Books	\$ (150.00)	\$ -	\$ (100.00)	\$ (100.00)
100-8600-40.02	Membership-SWCRPDC	\$ (4,500.00)	\$ 4,441.25	\$ (4,797.00)	\$ (4,627.00)
100-8600-56.01	Muni Pk & Ride Grt Proj	\$ (4,441.00)	\$ -	\$ -	\$ -
100-8600-60.00	Legal Counsel	\$ (2,576.00)	\$ 425.18	\$ (2,500.00)	\$ (2,500.00)
100-8600-60.01	Contracted Services	\$ -	\$ 44,810.00	\$ -	\$ -
100-8600-60.02	Town Event Expenditures	\$ (15,000.00)	\$ 7,140.05	\$ (15,000.00)	\$ (15,000.00)
100-8600-62.00	Printing	\$ -	\$ 50.11	\$ -	\$ -
100-8600-83.00	Department Equipment	\$ -	\$ 294.46	\$ -	\$ (250.00)
<b>Total PLANNING/ZONING/DEVELOPME</b>		<b>\$ (98,630.00)</b>	<b>\$ 129,702.89</b>	<b>\$ (96,764.00)</b>	<b>\$ (100,146.00)</b>
<b>Total PLANNING/ZONING/DEVELOPME</b>		<b>\$ (98,630.00)</b>	<b>\$ 129,702.89</b>	<b>\$ (96,764.00)</b>	<b>\$ (100,146.00)</b>
<b>100-95 MUNICIPAL INSURANCES</b>					
<b>100-9510 INSURANCE</b>					
100-9510-48.00	Liability Insurances	\$ (82,162.00)	\$ 87,271.81	\$ (97,071.00)	\$ (95,964.00)
<b>Total INSURANCE</b>		<b>\$ (82,162.00)</b>	<b>\$ 87,271.81</b>	<b>\$ (97,071.00)</b>	<b>\$ (95,964.00)</b>
<b>Total MUNICIPAL INSURANCES</b>		<b>\$ (82,162.00)</b>	<b>\$ 87,271.81</b>	<b>\$ (97,071.00)</b>	<b>\$ (95,964.00)</b>
<b>100-97 EMPLOYEE RELATIONS</b>					
<b>100-9700 EMPLOYEE COSTS</b>					
100-9700-15.00	Health Ins. - Deductibles	\$ (115,000.00)	\$ 95,220.67	\$ (145,000.00)	\$ (135,000.00)
100-9700-15.01	Health Ins. Premiums	\$ (425,314.00)	\$ 378,189.58	\$ (434,592.00)	\$ (381,487.00)
100-9700-15.02	Dental Ins. Premiums	\$ (14,993.00)	\$ 15,014.71	\$ (14,993.00)	\$ (15,000.00)
100-9700-15.03	Pension Contributions	\$ (25,000.00)	\$ 35,592.55	\$ (25,000.00)	\$ (25,000.00)
100-9700-15.04	Social Security	\$ -	\$ 938.05	\$ -	\$ -
100-9700-15.06	Workers Compensation	\$ (123,940.00)	\$ 178,955.64	\$ (142,381.00)	\$ (155,336.00)
100-9700-15.07	Life Ins. Premiums	\$ (16,367.00)	\$ 15,293.74	\$ (16,367.00)	\$ (16,367.00)
100-9700-15.08	VMERS PENSION	\$ (75,743.00)	\$ 99,110.90	\$ (112,693.00)	\$ (116,839.00)
100-9700-15.09	Leave Default	\$ -	\$ 1,768.93	\$ -	\$ -
100-9700-15.10	Call Firefighters Ins.	\$ (2,500.00)	\$ 2,410.00	\$ (2,500.00)	\$ (2,500.00)
100-9700-15.14	EyeMed Vision Plan	\$ (1,200.00)	\$ 690.91	\$ (2,000.00)	\$ (750.00)
100-9700-15.15	Pension Plan Admin Exp	\$ (5,750.00)	\$ 8,196.25	\$ (15,000.00)	\$ (8,500.00)
<b>Total EMPLOYEE COSTS</b>		<b>\$ (805,807.00)</b>	<b>\$ 841,546.51</b>	<b>\$ (910,526.00)</b>	<b>\$ (856,779.00)</b>

Town Of Windsor Expenses					
Budget to Actual - Year Ending June 30, 2021					
Proposed Budget - Year Ending June 30, 2023					
EXPENSES		Budget FY - 2021	Actual FY-2021 Pd:12	Budget FY - 2022	Budget FY - 2023
<b>100-98 AGENCIES VOTED SEPARATELY</b>					
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 Runnemede	\$ (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	SEVCA	\$ (3,500.00)	\$ 3,500.00	\$ (3,500.00)	\$ (3,500.00)
100-9800-44.10	Health Care Rehab.	\$ (4,637.00)	\$ 4,637.00	\$ (4,637.00)	\$ (4,637.00)
100-9800-44.12	Windsor On Air	\$ (5,000.00)	\$ 5,000.00	\$ (5,000.00)	\$ (5,000.00)
100-9800-44.13	WISE of the Upper Valley	\$ (1,500.00)	\$ 1,500.00	\$ (1,500.00)	\$ (1,500.00)
100-9800-44.14	Wndsr Cmmnty Resource Ctr	\$ (5,000.00)	\$ 5,000.00	\$ (5,000.00)	\$ (5,000.00)
100-9800-44.15	Retired & Senior Voluntee	\$ (500.00)	\$ 500.00	\$ (500.00)	\$ (500.00)
100-9800-44.16	Senior Solutions	\$ (2,000.00)	\$ 2,000.00	\$ (1,500.00)	\$ (1,500.00)
100-9800-44.17	Pblc Hlth Cncl Uppr Villy	\$ (1,699.00)	\$ 1,699.00	\$ (1,699.00)	\$ (1,699.00)
100-9800-44.18	Rachel's Kitchen Inc.	\$ (5,000.00)	\$ 5,000.00	\$ -	\$ (5,000.00)
100-9800-44.19	Windsor Historical Societ	\$ (3,000.00)	\$ 3,000.00	\$ (3,000.00)	\$ (3,000.00)
100-9800-44.21	CT River Transit Bus	\$ (1,750.00)	\$ 1,750.00	\$ (1,750.00)	\$ -
100-9800-45.01	Windsor Library	\$ (88,067.51)	\$ 88,067.40	\$ (88,067.51)	\$ (90,709.54)
100-9800-45.02	Cemeteries	\$ (20,000.00)	\$ 29,070.00	\$ (20,000.00)	\$ (20,000.00)
100-9800-45.03	Windsor Library Bldg Fund	\$ (10,000.00)	\$ 10,000.00	\$ (10,000.00)	\$ (10,000.00)
<b>Total AGENCIES VOTED SEPARATELY</b>		<b>\$ (186,653.51)</b>	<b>\$ 195,723.40</b>	<b>\$ (181,153.51)</b>	<b>\$ (187,045.54)</b>
<b>100-9999 TRANSFERS &amp; MISC EXP</b>					
100-9999-90.00	Transfer from Other Funds	\$ -	\$ (176,798.87)	\$ -	\$ -
100-9999-90.01	TRANS RESERVE FUND	\$ (75,000.00)	\$ 75,000.00	\$ (75,000.00)	\$ (85,000.00)
100-9999-90.02	TRANS GEN CAPITAL FD	\$ (50,000.00)	\$ 50,000.00	\$ (65,000.00)	\$ (65,000.00)
100-9999-90.03	Miscellaneous Expenditure	\$ -	\$ 590.77	\$ -	\$ -
<b>Total TRANSFERS &amp; MISC EXP</b>		<b>\$ (125,000.00)</b>	<b>\$ (51,208.10)</b>	<b>\$ (140,000.00)</b>	<b>\$ (150,000.00)</b>
<b>Total Expenditures</b>		<b>\$ (5,575,135.51)</b>	<b>\$ 8,785,928.34</b>	<b>\$ (5,756,846.51)</b>	<b>\$ (5,928,899.54)</b>
<b>Total GENERAL FUND</b>		<b>\$ -</b>	<b>\$ (210,813.12)</b>	<b>\$ -</b>	<b>\$ -</b>



## FIVE-YEAR CAPITAL PLAN

5 YEAR CAPITAL PLAN - FY 2023	Fund Bal.	2023	2024	2025	2026	2027	Fund Total
<b>RECREATION</b>							
Major Equipment	\$ 22,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$47,000
Trails & Parks	\$ 5,000	\$5,000	\$5,000	\$5,000	\$10,000	\$5,000	\$35,000
<b>RECREATION - TOTAL</b>	<b>\$ 27,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$15,000</b>	<b>\$10,000</b>	<b>\$82,000</b>
<b>FIRE DEPARTMENT</b>							
2016 Brush Truck							
1999 Quality Ladder Truck	\$ 220,250	\$25,000	\$40,000	\$80,000	\$80,000	\$80,000	\$525,250
1991 International - to be replaced by combined truck		\$0	\$25,000				\$ 25,000
1991 KME - to be replaced by combined pumper tanker							\$0
2012 Saber Pumper							\$0
Total new truck capital funding							\$0
<b>TOTAL - FIRE ROLLING STOCK</b>	<b>\$ 220,250</b>	<b>\$25,000</b>	<b>\$65,000</b>	<b>\$80,000</b>	<b>\$80,000</b>	<b>\$80,000</b>	<b>\$550,250</b>
<b>PD Body &amp; Cruiser Cams</b>	<b>\$ 25,000</b>	<b>\$0</b>	<b>\$0</b>				<b>\$25,000</b>
<b>TOTAL - PD</b>	<b>\$ 25,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$25,000</b>
<b>HIGHWAY DEPT - EQUIPMENT</b>							
2016 Freightliner 108SD							\$0
2018 Freightliner Dump	\$ 124,000						\$124,000
2007 Freightliner M2 Dump (to be replaced by 2020 dump)	\$ 5,000						\$5,000
2005 Freightliner M2 Dump	\$ 5,000	\$0	\$0	\$0	\$0		\$5,000
1998 Case Loader/backhoe		\$0	\$20,000	\$20,000	\$20,000		\$60,000
1991 Caterpillar Grader		\$5,000	\$20,000	\$20,000	\$20,000		\$65,000
2008 Caterpillar Loader				\$0			\$0
2008 Tenco Snowblower							\$0
1997 Backhoe				\$20,000			\$20,000
2005 Holder Sidewalk Tractor	\$ 95,786						\$95,786
2019 Holder Sidewalk Tractor							\$0
Elgin Street Sweeper	\$ 10,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$35,000
Chipper							\$0
<b>TOTAL - HIGHWAY VEHICLES</b>	<b>\$ 239,786</b>	<b>\$10,000</b>	<b>\$45,000</b>	<b>\$65,000</b>	<b>\$45,000</b>	<b>\$5,000</b>	<b>\$409,786</b>
<b>ROAD, BRIDGE &amp; BUILDINGS</b>							
Highway and Municipal Building Maintenance	\$ 35,000	\$20,000	\$20,000	\$20,000	\$25,000	\$25,000	\$145,000
Culvert Replacements/Repairs - included in bond							\$0
Roadway Material Replenishment - Crushing contracting		\$0	\$5,000	\$5,000	\$5,000	\$5,000	\$20,000
<b>TOTAL ROAD, BRIDGE &amp; BUILDINGS</b>	<b>\$ 45,050</b>	<b>\$20,000</b>	<b>\$35,000</b>	<b>\$35,000</b>	<b>\$40,000</b>	<b>\$40,000</b>	<b>\$215,050</b>
<b>5 YEAR CAPITAL PLAN - CASH Allocation</b>	<b>\$ 557,086</b>	<b>\$ 65,000</b>	<b>\$ 155,000</b>	<b>\$ 190,000</b>	<b>\$ 180,000</b>	<b>\$ 135,000</b>	<b>\$1,282,086</b>

**TOWN OF WINDSOR, VERMONT**  
**FINANCIAL STATEMENTS**  
**JUNE 30, 2021**  
**AND**  
**INDEPENDENT AUDITOR'S REPORTS**

# TOWN OF WINDSOR, VERMONT

JUNE 30, 2021

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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, 2021, 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, 2021, 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 12, 2022, 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 12, 2022

*Melgett Jenett* 9  
*Shah Nair, P.C.*

**TOWN OF WINDSOR, VERMONT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2021**

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, 2021. Please read it in conjunction with the Town's financial statements.

**Financial Highlights**

- The Town's net position decreased by \$30,436 as a result of this year's operations. Net position of our business-type activities decreased by \$120,163; net position of our governmental activities increased by \$89,727.
- The expenses incurred for all Town programs were \$7,801,079 for the year ending June 30, 2021. No new programs were added during the year.
- As of June 30, 2021, the General Fund ending fund balance was \$211,047; the Community Development Fund ending fund balance was \$232,901; the Hoisington Fund ending fund balance was \$400,000; the FEMA Brook Road Fund ending fund balance was zero; the Dam Project Fund ending fund balance was zero; and the ending fund balance of the Other Governmental Funds was \$38,123, for a combined total end of year governmental fund balance of \$882,071.
- During the year, the Town had revenues and other financing sources that were \$527,353 more than expenditures and other financing uses for all governmental funds.
- At the end of the 2021 fiscal year, the Town's General Fund had revenues and other financing sources that were \$648,993 more than expenditures.
- The Town's proprietary funds had an overall operating loss of \$46,840. This deficit was comprised of operating income of \$164,509 in the Water Fund and operating loss of \$211,349 in the Sewer Fund.
- The unassigned fund balance of the General Fund was \$48,445 as of June 30, 2021. The unassigned fund balance of the General Fund was a deficit of \$437,946 as of June 30, 2020.
- Depreciation expense in governmental activities totaling \$775,732 was allocated to the following functions: general government \$98,881, public safety \$259,063, public works \$405,050, and culture and recreation \$12,738.
- Depreciation expense in the business-type activities totaling \$831,755 was allocated to the following functions: water \$309,580 and sewer \$522,175.
- At the end of the fiscal year 2021, the Town had a total of \$2,221,081 in notes receivable (see note 3 in the Notes to Financial Statements).
- The Town had short-term debt of \$1,000,000 on June 30, 2021. Long-term debt totaled \$5,290,030 and \$5,608,275 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 on a positive upward trend during FY21. This trend is expected to continue for FY22 where there will be a focus on updating existing practices, policies, and processes and where needed, new practices, policies, and processes developed with input and consensus among the impacted parties. Central among those targeted for updates will be practices, policies and processes for capital spending and longer term financial planning that will strengthen the Town's continued financial health and viability.

The governmental and business-type activities of the Town should be viewed separately to obtain an objective perspective of the Town's overall fiscal health. When considering these activities for FY21, there are three important points that should be noted for its fiscal management results:

1. Regarding governmental operations, the FY20 deficits, primarily resulting from storm related projects, have been eliminated leaving a small surplus of about \$90,000 for the Town's governmental activities for FY21. This is a major improvement in the Town's governmental activities and provides a stable financial basis moving forward into the future. This improvement in governmental operations is expected to provide small surpluses going forward into FY22 that will contribute to restoring targeted reserves for the Town.
2. Regarding the business-type activities (water and sewer operations) the Town's water and sewer operations had a reported operating loss or a decrease in its net position of about \$120,000.

Given the depreciation rates and the Town's practice of developing water and sewer rates, this reported operating loss has occurred annually over the past several years. When developing rates for water and sewer services the Town includes all expenses (except depreciation expense) and principal and interest payments on debt in lieu of depreciation expense. For financial statement reporting, depreciation expense is substantially higher than principal and interest payments thus resulting in a reported operating loss on the financial statements as depreciation expense substantially exceeds principal and interest payments.

On a cash flow basis rates are adequate to cover all operating expenses and debt service (principal and interest). The depreciation expense as reported on the financial statements totals about \$832,000 for FY21 which is much higher than the principal and interest payments were for FY21. Using FY20 as an example, in FY20 depreciation expense was about \$800,000 while principal (\$344,000) and interest payments (\$149,000) totaled about \$493,000 a difference of about \$307,000. Had debt service been used in computing income or loss, business activities would have reported a profit of about \$37,000 as opposed to the reported loss of about \$270,000 when using depreciation in computing income or loss.

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

3. There was substantial construction underway in FY21 that is expected to continue into FY22. It is also expected that substantial additional Covid related grants may be received and other non-Covid grant activity will increase in FY22.

## **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 \$30,436 from a year ago - decreasing from a balance of \$16,849,050 to \$16,818,614. 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>	
	2020	2021	2020	2021	2020	2021
<b>Assets</b>						
Current and						
Other Assets	\$ 3,851,894	\$ 4,901,516	\$ 1,219,922	\$ 1,593,293	\$ 5,071,816	\$ 6,494,809
Capital Assets	12,917,393	12,415,553	13,869,977	13,309,804	26,787,370	25,725,357
<b>Total Assets</b>	<b><u>16,769,287</u></b>	<b><u>17,317,069</u></b>	<b><u>15,089,899</u></b>	<b><u>14,903,097</u></b>	<b><u>31,859,186</u></b>	<b><u>32,220,166</u></b>
<b>Deferred Outflows of Resources</b>	<b><u>20,564</u></b>	<b><u>279,949</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>20,564</u></b>	<b><u>279,949</u></b>
<b>Liabilities</b>						
Long-term Debt						
Outstanding	5,199,962	5,290,030	5,663,984	5,608,275	10,863,946	10,898,305
Other Liabilities	1,769,553	2,452,704	90,432	79,502	1,859,985	2,532,206
<b>Total Liabilities</b>	<b><u>6,969,515</u></b>	<b><u>7,742,734</u></b>	<b><u>5,754,416</u></b>	<b><u>5,687,777</u></b>	<b><u>12,723,931</u></b>	<b><u>13,430,511</u></b>
<b>Deferred Inflows of Resources</b>	<b><u>2,306,769</u></b>	<b><u>2,250,990</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>2,306,769</u></b>	<b><u>2,250,990</u></b>
<b>Net Position</b>						
Net Investment in						
Capital Assets	6,972,259	6,089,314	8,205,993	7,701,529	15,178,252	13,790,843
Restricted	953,329	857,564	-	-	953,329	857,564
Unrestricted	(412,021)	656,416	1,129,490	1,513,791	717,469	2,170,207
<b>Total Net Position</b>	<b><u>\$ 7,513,567</u></b>	<b><u>\$ 7,603,294</u></b>	<b><u>\$ 9,335,483</u></b>	<b><u>\$ 9,215,320</u></b>	<b><u>\$ 16,849,050</u></b>	<b><u>\$ 16,818,614</u></b>

Net position of the Town's governmental activities increased in 2021 by \$89,727 compared to a decrease in 2020 of \$238,883. The net position of our business-type activities decreased in 2021 by \$120,163 compared to a decrease of \$269,020 in 2020.

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 2020 and 2021.

**TABLE 2**  
**Change in Net Position**

	<u><b>Governmental Activities</b></u>		<u><b>Business-type Activities</b></u>		<u><b>Total Primary Government</b></u>	
	<b>2020</b>	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>	<b>2021</b>
<b>REVENUES</b>						
Program Revenues:						
Charges for Services	\$ 1,110,581	\$ 1,090,730	\$ 1,717,823	\$ 1,749,588	\$ 2,828,404	\$ 2,840,318
Grants and Contributions	332,194	440,487	-	-	332,194	440,487
Other	102,043	109,898	97,064	93,038	199,107	202,936
General Revenues:						
Property Taxes	4,070,018	4,255,480	-	-	4,070,018	4,255,480
Investment Earnings	35,999	27,109	5,203	4,313	41,202	31,422
<b>Total Revenues</b>	<b><u>5,650,835</u></b>	<b><u>5,923,704</u></b>	<b><u>1,820,090</u></b>	<b><u>1,846,939</u></b>	<b><u>7,470,925</u></b>	<b><u>7,770,643</u></b>
<b>PROGRAM EXPENSES</b>						
General Government	1,947,124	1,696,356	-	-	1,947,124	1,696,356
Culture and Recreation	253,672	269,355	-	-	253,672	269,355
Public Safety	2,465,560	2,467,453	-	-	2,465,560	2,467,453
Public Works	803,727	1,000,542	-	-	803,727	1,000,542
Community Development	60,200	-	-	-	60,200	-
Special Articles	168,684	195,724	-	-	168,684	195,724
Water	-	-	664,073	604,982	664,073	604,982
Sewer	-	-	1,262,447	1,284,484	1,262,447	1,284,484
Interest	204,535	217,755	148,806	64,428	353,341	282,183
<b>Total Program Expenses</b>	<b><u>5,903,502</u></b>	<b><u>5,847,185</u></b>	<b><u>2,075,326</u></b>	<b><u>1,953,894</u></b>	<b><u>7,978,828</u></b>	<b><u>7,801,079</u></b>
<b>Transfers</b>	<b><u>13,784</u></b>	<b><u>13,208</u></b>	<b><u>(13,784)</u></b>	<b><u>(13,208)</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>Increase (decrease) in Net Position</b>	<b><u>\$ (238,883)</u></b>	<b><u>\$ 89,727</u></b>	<b><u>\$ (269,020)</u></b>	<b><u>\$ (120,163)</u></b>	<b><u>\$ (507,903)</u></b>	<b><u>\$ (30,436)</u></b>

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 2021 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 \$111,268.

	<u><b>Governmental Activities</b></u>		<u><b>Business-type Activities</b></u>	
	<u><b>Total Cost of Services</b></u>	<u><b>Net Cost of Services</b></u>	<u><b>Total Cost of Services</b></u>	<u><b>Net Cost of Services</b></u>
General Government	\$ 1,696,356	\$ 1,428,016	\$ -	\$ -
Culture and Recreation	269,355	149,440	-	-
Public Safety	2,467,453	1,414,173	-	-
Public Works	1,000,542	862,964	-	-
All Others	413,479	351,477	1,953,894	111,268
<b>Totals</b>	<b><u>\$ 5,847,185</u></b>	<b><u>\$ 4,206,070</u></b>	<b><u>\$ 1,953,894</u></b>	<b><u>\$ 111,268</u></b>

## 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 \$882,071. The combined fund balance at the end of the previous fiscal year was \$354,718.

### *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 \$246,143 over those budgeted. At the end of the year total expenditures were \$569,650 over those budgeted. Other financing sources were \$972,500 over those budgeted. These variances decreased the prior year deficit of \$437,946 to a surplus of \$211,047 at June 30, 2021.

## Capital Assets and Debt Management

### *Capital Assets*

At June 30, 2021, the Town had \$25,725,357, which is net of accumulated depreciation of \$19,735,872, invested in a broad range of capital assets, including police and fire equipment, buildings, park facilities, roads, bridges, and water and sewer lines. (See Table 4 below for the cost of capital assets.) Capital assets, net of accumulated depreciation decreased \$1,062,013 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>2020</u>	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>	<u>2021</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	94,832	338,042	177,601	265,800	272,433	603,842
Buildings and improvements	2,777,601	2,646,110	-	-	2,777,601	2,646,110
Vehicles and equipment	1,203,624	842,023	807,905	760,953	2,011,529	1,602,976
Infrastructure	<u>8,220,227</u>	<u>7,968,269</u>	<u>12,869,471</u>	<u>12,268,051</u>	<u>21,089,698</u>	<u>20,236,320</u>
<b>Totals</b>	<b><u>\$ 12,917,393</u></b>	<b><u>\$ 12,415,553</u></b>	<b><u>\$ 13,869,977</u></b>	<b><u>\$ 13,309,804</u></b>	<b><u>\$ 26,787,370</u></b>	<b><u>\$ 25,725,357</u></b>

### *Long-term Obligations*

At June 30, 2021, the Town had \$239,215 in accrued compensated absences, \$36,209 in capital lease obligations and \$10,898,305 in bonds and notes outstanding, a net decrease of \$16,075, as detailed in Table 5.

**Table 5**  
**Long-term Debt Outstanding at Year End**

	<u>Balance</u> <u>July 1, 2020</u>	<u>Additions</u>	<u>Payments</u>	<u>Balance</u> <u>June 30, 2021</u>
<i><b>Governmental Activities</b></i>				
Notes and bonds payable	\$ 5,199,962	\$ 654,836	\$ (564,768)	\$ 5,290,030
Capital lease payable	90,336	-	(54,127)	36,209
Accrued compensated absences	212,107	10,828	-	222,935
<b>Totals</b>	<b><u>\$ 5,502,405</u></b>	<b><u>\$ 665,664</u></b>	<b><u>\$ (618,895)</u></b>	<b><u>\$ 5,549,174</u></b>
<i><b>Business-type Activities</b></i>				
Notes and bonds payable	\$ 5,663,984	\$ -	\$ (55,709)	\$ 5,608,275
Accrued compensated absences	23,415	-	(7,135)	16,280
<b>Totals</b>	<b><u>\$ 5,687,399</u></b>	<b><u>\$ -</u></b>	<b><u>\$ (62,844)</u></b>	<b><u>\$ 5,624,555</u></b>

### **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 FY21 with a fund balance of \$211,047, a substantial improvement over the FY20 deficit balance of \$437,946. The improvement is primarily the result of arranging permanent financing for the storm damage that accumulated beginning in fiscal year 2012, with the Irene storm in August 2011, and the July 2013 (FY14) catastrophic storms. This FY21 financial performance now places the town in sound financial condition going forward and restores the Town to normal operating and financial health that is sustainable going forward and well into the future.

For tax rates for 2021/2022, the Select Board increased the Town's municipal tax rate by \$.0560 from \$1.6158 to \$1.6718 to support the budget approved by the residents at the annual Town meeting. This represented an increase of 3.5%.

For tax rates for 2021/2022, the State of Vermont decreased the residential school tax rate by \$.0785 or 5.3% from \$1.4935 to \$1.4150 and increased the non-residential school tax rate by \$.0301 or 1.9% from \$1.6036 to \$1.6337.

For 2021/2022, a decrease in the residential school tax rate of \$.0785 and an increase in the municipal tax rate of \$.0560 resulted in an overall residential tax decrease of \$.0225 or slightly less than 1%.



**TOWN OF WINDSOR, VERMONT**  
**GOVERNMENT-WIDE STATEMENT OF NET POSITION**  
**JUNE 30, 2021**  
(Page 1 of 2)

	<u>Governmental</u> <u>Activities</u>	<u>Business-type</u> <u>Activities</u>	<u>Totals</u>
<b>ASSETS:</b>			
Current assets -			
Cash and cash equivalents	\$ 2,059,827	\$ 480,166	\$ 2,539,993
Investments	461,077	203,753	664,830
Property taxes receivable	200,307	-	200,307
Accounts receivable, net	322,059	546,539	868,598
Due (to) from other activities	(362,835)	362,835	-
Total current assets	<u>2,680,435</u>	<u>1,593,293</u>	<u>4,273,728</u>
Noncurrent assets -			
Notes receivable, net	2,221,081	-	2,221,081
Capital assets	19,027,258	26,433,971	45,461,229
less - accumulated depreciation	(6,611,705)	(13,124,167)	(19,735,872)
Total noncurrent assets	<u>14,636,634</u>	<u>13,309,804</u>	<u>27,946,438</u>
Total assets	<u>17,317,069</u>	<u>14,903,097</u>	<u>32,220,166</u>
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>			
Deferred pension expense	<u>279,949</u>	<u>-</u>	<u>279,949</u>
<b>LIABILITIES:</b>			
Current liabilities -			
Accounts payable	532,173	4,946	537,119
Accrued interest	47,035	58,276	105,311
Accrued wages	103,179	-	103,179
Note payable	1,000,000	-	1,000,000
Current portion of capital leases	36,209	-	36,209
Current portion of long-term debt	605,163	479,350	1,084,513
Total current liabilities	<u>2,323,759</u>	<u>542,572</u>	<u>2,866,331</u>
Noncurrent liabilities -			
Accrued compensated absences	222,935	16,280	239,215
Net pension liability	511,173	-	511,173
Long-term debt	4,684,867	5,128,925	9,813,792
Total noncurrent liabilities	<u>5,418,975</u>	<u>5,145,205</u>	<u>10,564,180</u>
Total liabilities	<u>7,742,734</u>	<u>5,687,777</u>	<u>13,430,511</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, 2021**  
(Page 2 of 2)

	<u>Governmental</u> <u>Activities</u>	<u>Business-type</u> <u>Activities</u>	<u>Totals</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>			
Customer tax overpayments	16,377	-	16,377
Deferred pension credits	1,824	-	1,824
Deferred grant revenue	<u>2,232,789</u>	<u>-</u>	<u>2,232,789</u>
Total deferred inflows of resources	<u>2,250,990</u>	<u>-</u>	<u>2,250,990</u>
<b>NET POSITION:</b>			
Net investment in capital assets	6,089,314	7,701,529	13,790,843
Restricted	857,564	-	857,564
Unrestricted	<u>656,416</u>	<u>1,513,791</u>	<u>2,170,207</u>
Total net position	\$ <u>7,603,294</u>	\$ <u>9,215,320</u>	\$ <u>16,818,614</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, 2021**

					Net (Expense) Revenue and		
					Changes in Net Position		
					Governmental	Business-type	
	<u>Expenses</u>	<u>Grants and</u>	<u>Charges for</u>	<u>Other</u>	<u>Activities</u>	<u>Activities</u>	<u>Totals</u>
		<u>Contributions</u>	<u>Services</u>				
<b>FUNCTIONS/PROGRAMS:</b>							
Governmental activities -							
General government	\$ 1,696,356	\$ 143,163	\$ 87,569	\$ 37,608	\$ (1,428,016)	\$ -	\$ (1,428,016)
Culture and recreation	269,355	6,115	113,400	400	(149,440)	-	(149,440)
Public safety	2,467,453	153,631	889,761	9,888	(1,414,173)	-	(1,414,173)
Public works	1,000,542	137,578	-	-	(862,964)	-	(862,964)
Community development	-	-	-	62,002	62,002	-	62,002
Special articles	195,724	-	-	-	(195,724)	-	(195,724)
Interest	<u>217,755</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(217,755)</u>	<u>-</u>	<u>(217,755)</u>
Total governmental activities	<u>5,847,185</u>	<u>440,487</u>	<u>1,090,730</u>	<u>109,898</u>	<u>(4,206,070)</u>	<u>-</u>	<u>(4,206,070)</u>
Business-type activities -							
Water	604,982	-	746,670	22,821	-	164,509	164,509
Sewer	1,284,484	-	1,002,918	70,217	-	(211,349)	(211,349)
Interest	<u>64,428</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(64,428)</u>	<u>(64,428)</u>
Total business-type activities	<u>1,953,894</u>	<u>-</u>	<u>1,749,588</u>	<u>93,038</u>	<u>-</u>	<u>(111,268)</u>	<u>(111,268)</u>
	\$ <u>7,801,079</u>	\$ <u>440,487</u>	\$ <u>2,840,318</u>	\$ <u>202,936</u>	<u>(4,206,070)</u>	<u>(111,268)</u>	<u>(4,317,338)</u>
<b>GENERAL REVENUES - PROPERTY TAXES</b>					4,255,480	-	4,255,480
<b>- INVESTMENT INCOME</b>					27,109	4,313	31,422
<b>TRANSFERS IN (OUT)</b>					<u>13,208</u>	<u>(13,208)</u>	<u>-</u>
					<u>4,295,797</u>	<u>(8,895)</u>	<u>4,286,902</u>
CHANGE IN NET POSITION					89,727	(120,163)	(30,436)
NET POSITION, July 1, 2020					<u>7,513,567</u>	<u>9,335,483</u>	<u>16,849,050</u>
NET POSITION, June 30, 2021					\$ 7,603,294	\$ 9,215,320	\$ 16,818,614

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

**TOWN OF WINDSOR, VERMONT**  
**BALANCE SHEET - GOVERNMENTAL FUNDS**  
**JUNE 30, 2021**  
(Page 1 of 3)

	General Fund	Community Development Fund	Hoisington Fund	FEMA Brook Road Fund	Dam Project Fund	Other Governmental Funds	Totals Governmental Funds
<b>ASSETS</b>							
Cash and cash equivalents	\$ 1,733,216	\$ 294,181	\$ -	\$ -	\$ -	\$ 32,430	\$ 2,059,827
Investments	-	-	420,857	-	-	40,220	461,077
Property taxes receivable	200,307	-	-	-	-	-	200,307
Accounts receivable, net	322,059	-	-	-	-	-	322,059
Notes receivable, net	<u>-</u>	<u>2,012,535</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>208,546</u>	<u>2,221,081</u>
Total assets	\$ <u>2,255,582</u>	\$ <u>2,306,716</u>	\$ <u>420,857</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>281,196</u>	\$ <u>5,264,351</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITY</b>							
<b>LIABILITIES:</b>							
Accounts payable	\$ 532,173	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 532,173
Accrued wages	103,179	-	-	-	-	-	103,179
Note payable	1,000,000	-	-	-	-	-	1,000,000
Due to other funds	<u>257,879</u>	<u>59,487</u>	<u>20,857</u>	<u>-</u>	<u>-</u>	<u>24,612</u>	<u>362,835</u>
Total liabilities	<u>1,893,231</u>	<u>59,487</u>	<u>20,857</u>	<u>-</u>	<u>-</u>	<u>24,612</u>	<u>1,998,187</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>							
Deferred property tax revenue	134,927	-	-	-	-	-	134,927
Customer tax overpayments	16,377	-	-	-	-	-	16,377
Deferred grant revenue	<u>-</u>	<u>2,014,328</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>218,461</u>	<u>2,232,789</u>
Total deferred inflows of resources	<u>151,304</u>	<u>2,014,328</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>218,461</u>	<u>2,384,093</u>

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

**TOWN OF WINDSOR, VERMONT**  
**BALANCE SHEET - GOVERNMENTAL FUNDS**  
**JUNE 30, 2021**  
(Page 2 of 3)

	<u>General Fund</u>	<u>Community Development Fund</u>	<u>Hoisington Fund</u>	<u>FEMA Brook Road Fund</u>	<u>Dam Project Fund</u>	<u>Other Governmental Funds</u>	<u>Totals Governmental Funds</u>
<b>FUND EQUITY:</b>							
Fund balances -							
Nonspendable	-	-	400,000	-	-	-	400,000
Restricted	-	232,901	-	-	-	29,438	262,339
Committed	162,602	-	-	-	-	32,623	195,225
Unassigned	<u>48,445</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(23,938)</u>	<u>24,507</u>
Total fund balances	<u>211,047</u>	<u>232,901</u>	<u>400,000</u>	<u>-</u>	<u>-</u>	<u>38,123</u>	<u>882,071</u>
 Total liabilities, deferred inflows of resources and fund equity	 \$ <u>2,255,582</u>	 \$ <u>2,306,716</u>	 \$ <u>420,857</u>	 \$ <u>-</u>	 \$ <u>-</u>	 \$ <u>281,196</u>	 \$ <u>5,264,351</u>

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

**TOWN OF WINDSOR, VERMONT**  
**BALANCE SHEET - GOVERNMENTAL FUNDS**  
**JUNE 30, 2021**  
(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	\$ 882,071
Amounts reported for governmental activities in the Government-wide Statement of Net Position are different because -	
Capital assets used in governmental funds are not financial resources and are therefore not reported in the funds.	
Capital assets	19,027,258
Accumulated depreciation	(6,611,705)
Liabilities not due and payable in the year are not reported in the governmental funds.	
Accrued compensated absences	(222,935)
Accrued interest on long-term debt	(47,035)
Capital leases payable	(36,209)
Long-term debt	(5,290,030)
Deferred taxes are reported in the governmental funds to offset uncollected taxes which are not available financial resources.	
Deferred property taxes	134,927
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	279,949
Deferred pension credits	(1,824)
Net pension liability	<u>(511,173)</u>
Net position of governmental activities - Government-wide Statement of Net Position	\$ <u><u>7,603,294</u></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, 2021**

(Page 1 of 3)

	General Fund	Community Development Fund	Hoisington Fund	FEMA Brook Road Fund	Dam Project Fund	Other Governmental Funds	Totals Governmental Funds
<b>REVENUES:</b>							
Property taxes	\$ 4,225,210	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,225,210
Intergovernmental	434,372	-	-	-	-	-	434,372
Fees, licenses and permits	210,352	-	-	-	-	-	210,352
Charges for goods and services	887,742	-	-	-	-	-	887,742
Investment income	5,271	89	13,062	-	-	537	18,959
Collection of notes receivable - principal	-	62,002	-	-	-	-	62,002
- interest	-	8,150	-	-	-	-	8,150
Miscellaneous	40,132	-	-	-	-	6,515	46,647
Total revenues	<u>5,803,079</u>	<u>70,241</u>	<u>13,062</u>	<u>-</u>	<u>-</u>	<u>7,052</u>	<u>5,893,434</u>
<b>EXPENDITURES:</b>							
Current -							
General government	1,656,203	-	-	-	-	11,157	1,667,360
Culture and recreation	256,617	-	-	-	-	-	256,617
Public safety	2,208,390	-	-	-	-	-	2,208,390
Public works	595,492	-	-	-	-	-	595,492
Special articles	195,724	-	-	-	-	-	195,724
Capital outlay	270,710	-	-	-	-	3,182	273,892
Debt service - principal long-term debt	564,768	-	-	-	-	-	564,768
- interest long-term debt	166,376	-	-	-	-	-	166,376
- interest short-term debt	47,963	-	-	-	-	-	47,963
- principal capital leases	54,127	-	-	-	-	-	54,127
- interest capital leases	3,416	-	-	-	-	-	3,416
Total expenditures	<u>6,019,786</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,339</u>	<u>6,034,125</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, 2021**

(Page 2 of 3)

	<u>General Fund</u>	<u>Community Development Fund</u>	<u>Hoisington Fund</u>	<u>FEMA Brook Road Fund</u>	<u>Dam Project Fund</u>	<u>Other Governmental Funds</u>	<u>Totals Governmental Funds</u>
EXCESS OF REVENUES OR (EXPENDITURES)	(216,707)	70,241	13,062	-	-	(7,287)	(140,691)
<b>OTHER FINANCING SOURCES (USES):</b>							
Loan proceeds	654,836	-	-	-	-	-	654,836
Interfund transfers in (out), net	<u>210,864</u>	<u>-</u>	<u>(20,857)</u>	<u>(86,830)</u>	<u>(77,390)</u>	<u>(12,579)</u>	<u>13,208</u>
Total other financing sources (uses)	<u>865,700</u>	<u>-</u>	<u>(20,857)</u>	<u>(86,830)</u>	<u>(77,390)</u>	<u>(12,579)</u>	<u>668,044</u>
NET CHANGE IN FUND BALANCES	648,993	70,241	(7,795)	(86,830)	(77,390)	(19,866)	527,353
FUND BALANCES (DEFICIT), July 1, 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>
FUND BALANCES, June 30, 2021	\$ <u>211,047</u>	\$ <u>232,901</u>	\$ <u>400,000</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>38,123</u>	\$ <u>882,071</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, 2021**

(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	\$ 527,353
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	273,892
Depreciation	(775,732)
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	(10,828)
(Increase) Decrease in accrued interest on long-term debt	(19,370)
Proceeds from long-term debt	(654,836)
Principal payments on long-term debt	564,768
Principal payments on capital leases	54,127
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	(104,657)
Current year - deferred property taxes	134,927
Changes in net pension asset or liability and related deferred outflows/inflows of resources will increase or decrease the amounts reported in the government-wide statements, but are only recorded as an expenditure when paid in the governmental funds.	
Net (increase) decrease in net pension obligation	<u>100,083</u>
Change in net position of governmental activities - Government-wide Statement of Activities	\$ <u>89,727</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, 2021**

(Page 1 of 3)

	Original and Final <u>Budget</u>	Actual (Budgetary <u>Basis</u> )	Variance Over (Under)
<b>REVENUES:</b>			
Property taxes	\$ 4,018,962	\$ 3,997,386	\$ (21,576)
Delinquent tax penalties and interest	30,000	41,170	11,170
Special articles	186,654	186,654	-
Intergovernmental	117,000	434,372	317,372
Fees, licenses and permits	164,620	210,352	45,732
Departmental -			
Police	87,150	101,762	14,612
Fire	500	13,098	12,598
Ambulance	835,000	659,482	(175,518)
Recreation and parks	95,000	113,400	18,400
Total departmental income	1,017,650	887,742	(129,908)
Investment income	1,000	5,271	4,271
Miscellaneous	21,050	40,132	19,082
Total revenues	<u>5,556,936</u>	<u>5,803,079</u>	<u>246,143</u>
<b>EXPENDITURES:</b>			
General government -			
Town office	30,025	19,262	(10,763)
Administration and management	191,390	207,504	16,114
Accounting	20,000	32,189	12,189
Election administration	5,691	3,758	(1,933)
Economic development	50,000	52,337	2,337
Board of abatement	215	-	(215)
Town clerk	56,693	74,216	17,523
Funds management - Treasurer	45,863	44,318	(1,545)
Municipal offices - Town Hall	125,800	128,569	2,769
Listers	44,653	27,352	(17,301)
Planning and zoning	98,630	129,703	31,073
Insurance	82,162	87,272	5,110
Employee benefits	805,807	841,546	35,739
Total general government	<u>1,556,929</u>	<u>1,648,026</u>	<u>91,097</u>
Culture and recreation -			
Recreation	258,216	266,702	8,486
Welcome Center	10,500	8,177	(2,323)
Health inspector	965	915	(50)
Total culture and recreation	<u>269,681</u>	<u>275,794</u>	<u>6,113</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, 2021**

(Page 2 of 3)

	<u>Original and Final Budget</u>	<u>Actual (Budgetary Basis)</u>	<u>Variance Over (Under)</u>
<b>EXPENDITURES (CONTINUED):</b>			
Public safety -			
Police protection	1,056,858	972,692	(84,166)
Traffic control	1,600	1,370	(230)
Parking meters	3,100	5,018	1,918
Fire and ambulance	<u>1,162,831</u>	<u>1,234,328</u>	<u>71,497</u>
Total public safety	<u>2,224,389</u>	<u>2,213,408</u>	<u>(10,981)</u>
Public works -			
Highway maintenance	321,771	703,083	381,312
Vehicle operation and maintenance	49,600	81,927	32,327
Bridge and dam repairs	2,900	780	(2,120)
Street lighting	37,500	36,426	(1,074)
Solid waste management	<u>31,000</u>	<u>27,968</u>	<u>(3,032)</u>
Total public works	<u>442,771</u>	<u>850,184</u>	<u>407,413</u>
Debt service -			
Principal and interest	<u>769,712</u>	<u>836,650</u>	<u>66,938</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	2,000	2,000	-
Public Health Council Upper Valley	1,699	1,699	-
Rachel's Kitchen, Inc.	5,000	5,000	-
Windsor Historical Society	3,000	3,000	-
CT River Transit bus	1,750	1,750	-
Windsor Public Library	88,068	88,068	-
Windsor Public Library Building Fund	10,000	10,000	-

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

**TOWN OF WINDSOR, VERMONT**  
**STATEMENT OF REVENUES AND EXPENDITURES -**  
**BUDGET AND ACTUAL - GENERAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2021**

(Page 3 of 3)

	Original and Final <u>Budget</u>	Actual (Budgetary Basis) <u>Basis)</u>	Variance Over (Under) <u>(Under)</u>
<b>EXPENDITURES (CONTINUED):</b>			
Special articles (continued) -			
Cemeteries	<u>20,000</u>	<u>29,070</u>	<u>9,070</u>
Total special articles	<u>186,654</u>	<u>195,724</u>	<u>9,070</u>
Total expenditures	<u>5,450,136</u>	<u>6,019,786</u>	<u>569,650</u>
EXCESS OF REVENUES OR (EXPENDITURES)	106,800	(216,707)	(323,507)
<b>OTHER FINANCING SOURCES (USES):</b>			
Loan proceeds	-	654,836	654,836
Interfund transfers in (out), net	<u>(106,800)</u>	<u>210,864</u>	<u>317,664</u>
Total other financing sources (uses)	<u>(106,800)</u>	<u>865,700</u>	<u>972,500</u>
NET CHANGE IN FUND BALANCE	\$ <u>-</u>	\$ <u>648,993</u>	\$ <u>648,993</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, 2021**

	<u>Water Fund</u>	<u>Sewer Fund</u>	<u>Totals Proprietary Funds</u>
<b>ASSETS:</b>			
Current assets -			
Cash and cash equivalents	\$ 280,678	\$ 199,488	\$ 480,166
Investments	119,103	84,650	203,753
Accounts receivable, net	238,311	308,228	546,539
Due from other funds	<u>354,668</u>	<u>8,167</u>	<u>362,835</u>
Total current assets	<u>992,760</u>	<u>600,533</u>	<u>1,593,293</u>
Noncurrent assets -			
Capital assets	9,140,880	17,293,091	26,433,971
less - accumulated depreciation	<u>(2,817,010)</u>	<u>(10,307,157)</u>	<u>(13,124,167)</u>
Total noncurrent assets	<u>6,323,870</u>	<u>6,985,934</u>	<u>13,309,804</u>
Total assets	<u>7,316,630</u>	<u>7,586,467</u>	<u>14,903,097</u>
<b>LIABILITIES:</b>			
Current liabilities -			
Accounts payable	-	4,946	4,946
Accrued interest	32,810	25,466	58,276
Current portion of long-term debt	<u>242,492</u>	<u>236,858</u>	<u>479,350</u>
Total current liabilities	<u>275,302</u>	<u>267,270</u>	<u>542,572</u>
Noncurrent liabilities -			
Accrued compensated absences	-	16,280	16,280
Long-term debt	<u>2,822,472</u>	<u>2,306,453</u>	<u>5,128,925</u>
Total noncurrent liabilities	<u>2,822,472</u>	<u>2,322,733</u>	<u>5,145,205</u>
Total liabilities	<u>3,097,774</u>	<u>2,590,003</u>	<u>5,687,777</u>
<b>NET POSITION:</b>			
Net investment in capital assets	3,258,906	4,442,623	7,701,529
Unrestricted	<u>959,950</u>	<u>553,841</u>	<u>1,513,791</u>
Total net position	\$ <u>4,218,856</u>	\$ <u>4,996,464</u>	\$ <u>9,215,320</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, 2021**

	Water Fund	Sewer Fund	Totals Proprietary Funds
<b>OPERATING REVENUES:</b>			
Charges for services	\$ 746,670	\$ 1,002,918	\$ 1,749,588
Miscellaneous	<u>22,821</u>	<u>70,217</u>	<u>93,038</u>
Total operating revenues	<u>769,491</u>	<u>1,073,135</u>	<u>1,842,626</u>
<b>OPERATING EXPENSES:</b>			
Operation and maintenance	169,971	356,161	526,132
Salaries and benefits	125,431	406,148	531,579
Depreciation	<u>309,580</u>	<u>522,175</u>	<u>831,755</u>
Total operating expenses	<u>604,982</u>	<u>1,284,484</u>	<u>1,889,466</u>
Operating income (loss)	<u>164,509</u>	<u>(211,349)</u>	<u>(46,840)</u>
<b>NONOPERATING REVENUES (EXPENSES):</b>			
Investment income	3,016	1,297	4,313
Interest expense	<u>(63,995)</u>	<u>(433)</u>	<u>(64,428)</u>
Total nonoperating revenues (expenses)	<u>(60,979)</u>	<u>864</u>	<u>(60,115)</u>
INCOME (LOSS) BEFORE TRANSFERS	103,530	(210,485)	(106,955)
Operating transfers out	<u>(6,604)</u>	<u>(6,604)</u>	<u>(13,208)</u>
CHANGE IN NET POSITION	96,926	(217,089)	(120,163)
NET POSITION, July 1, 2020	<u>4,121,930</u>	<u>5,213,553</u>	<u>9,335,483</u>
NET POSITION, June 30, 2021	\$ <u>4,218,856</u>	\$ <u>4,996,464</u>	\$ <u>9,215,320</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, 2021**

(Page 1 of 2)

	<u>Water Fund</u>	<u>Sewer Fund</u>	<u>Totals Proprietary Funds</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
Cash received from customers	\$ 758,766	\$ 1,063,637	\$ 1,822,403
Cash paid to suppliers for goods and services	(169,689)	(352,597)	(522,286)
Cash paid to employees for services	(132,876)	(405,838)	(538,714)
Net cash provided (used) by operating activities	<u>456,201</u>	<u>305,202</u>	<u>761,403</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>			
Purchases of capital assets	(97,616)	(181,607)	(279,223)
Principal paid on bonds	(52,094)	(3,615)	(55,709)
Interest paid on bonds	(63,995)	(433)	(64,428)
Net cash provided (used) by capital and related financing activities	<u>(213,705)</u>	<u>(185,655)</u>	<u>(399,360)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>			
Transfers in (out)	(6,604)	(6,604)	(13,208)
Change in due to/from other funds	107,336	13,869	121,205
Net cash provided (used) by noncapital financing activities	<u>100,732</u>	<u>7,265</u>	<u>107,997</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>			
Investment income	3,016	1,297	4,313
Change in investments	(65,566)	65,150	(416)
Net cash provided (used) by investing activities	<u>(62,550)</u>	<u>66,447</u>	<u>3,897</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	280,678	193,259	473,937
<b>CASH AND CASH EQUIVALENTS, July 1, 2020</b>	<u>-</u>	<u>6,229</u>	<u>6,229</u>
<b>CASH AND CASH EQUIVALENTS, June 30, 2021</b>	\$ <u><u>280,678</u></u>	\$ <u><u>199,488</u></u>	\$ <u><u>480,166</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, 2021**

(Page 2 of 2)

	<u>Water Fund</u>	<u>Sewer Fund</u>	<u>Totals Proprietary Funds</u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</b>			
Operating income (loss)	\$ 164,509	\$ (211,349)	\$ (46,840)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities -			
Depreciation	309,580	522,175	831,755
(Increase) decrease in accounts receivable	(10,725)	(9,498)	(20,223)
Increase (decrease) in accounts payable	-	3,623	3,623
Increase (decrease) in accrued interest	282	(59)	223
Increase (decrease) in accrued compensated absences	<u>(7,445)</u>	<u>310</u>	<u>(7,135)</u>
Net cash provided (used) by operating activities	\$ <u>456,201</u>	\$ <u>305,202</u>	\$ <u>761,403</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, 2021**

	<u>Pension Trust Fund</u>	<u>Campbell Fund</u>	<u>Trust Funds</u>	<u>Totals Fiduciary Funds</u>
<b>ASSETS:</b>				
Cash	\$       -	\$     666	\$  11,925	\$    12,591
Investments	5,844,091	6,344	-	5,850,435
Receivables	<u>          -</u>	<u>      60</u>	<u>          -</u>	<u>          60</u>
Total assets	<u>5,844,091</u>	<u>7,070</u>	<u>11,925</u>	<u>5,863,086</u>
 <b>LIABILITIES</b>	 <u>          -</u>	 <u>          -</u>	 <u>          -</u>	 <u>          -</u>
 <b>NET POSITION:</b>				
Restricted	\$ <u>5,844,091</u>	\$ <u>7,070</u>	\$ <u>11,925</u>	\$ <u>5,863,086</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, 2021**

	<u>Pension</u> <u>Trust Fund</u>	<u>Campbell</u> <u>Fund</u>	<u>Trust</u> <u>Funds</u>	<u>Totals</u> <u>Fiduciary</u> <u>Funds</u>
<b>ADDITIONS:</b>				
Contributions	\$ 75,018	\$ -	\$ -	\$ 75,018
Interest and dividends	140,815	26	6	140,847
Unrealized gain (loss) on investments	<u>909,776</u>	<u>-</u>	<u>-</u>	<u>909,776</u>
	<u>1,125,609</u>	<u>26</u>	<u>6</u>	<u>1,125,641</u>
<b>DEDUCTIONS:</b>				
Trust disbursements	<u>322,661</u>	<u>-</u>	<u>-</u>	<u>322,661</u>
 CHANGE IN NET POSITION	 802,948	 26	 6	 802,980
 NET POSITION, July 1, 2020	 <u>5,041,143</u>	 <u>7,044</u>	 <u>11,919</u>	 <u>5,060,106</u>
 NET POSITION, June 30, 2021	 \$ <u><u>5,844,091</u></u>	 \$ <u><u>7,070</u></u>	 \$ <u><u>11,925</u></u>	 \$ <u><u>5,863,086</u></u>

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

**TOWN OF WINDSOR, VERMONT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

**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, 2021**

**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, 2021**

**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 1<sup>st</sup>. 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, 2021, were payable in two installments due September 14, 2020 and February 10, 2021.

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, 2021**

**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, 2021**

**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, 2021, is as follows:

<u>Investment</u>	<u>Fair Value</u>
Certificates of deposit	\$ 250,317
Money market and accrued interest	517,126
Corporate stock	3,080,066
Mutual funds	<u>2,667,756</u>
	<u>\$ 6,515,265</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, 2021, \$77,930 of the Town's bank balance of \$3,219,060 was uninsured and uncollateralized.

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, 2021, 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>250,317</u>	\$ <u>243,973</u>	\$ <u>6,344</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, 2021, more than 5% of the Town's total investments are held in three mutual funds, which represent 11.54%, 12.27% and 7.46% of the Town's total investments, respectively.

**TOWN OF WINDSOR, VERMONT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

**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, 2021, 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.	76,992
Loan secured by a mortgage to Stoughton House, Inc., with no interest and annual payments of \$21,600, matures July 2021.	21,600
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.	28,800
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.	37,796
Loan secured by a personal guarantee to Artisan Eats Vermont, with interest at 3% and monthly payments beginning November 2018, matures October 2023.	3,000
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.	96,250
Loan, guaranteed by Peter Jillson, to American Crafted Spirits, Inc., with interest at 3.5% and monthly payments of \$951, matures June 2027.	62,897
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.	325,000
	<u>2,246,611</u>
Less: Allowance for doubtful accounts	<u>(25,530)</u>
	<u>\$ 2,221,081</u>

**TOWN OF WINDSOR, VERMONT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

**4. Capital assets:**

Capital asset activity for the year ended June 30, 2021, was as follows:

	Balance July 1, 2020	Increase	Decrease	Balance June 30, 2021
<b>Governmental activities -</b>				
Capital assets, not depreciated:				
Construction in progress	\$ 94,832	\$ 243,210	\$ -	\$ 338,042
Land	546,109	-	-	546,109
Cultural assets	75,000	-	-	75,000
Total capital assets, not depreciated	<u>715,941</u>	<u>243,210</u>	<u>-</u>	<u>959,151</u>
Capital assets, depreciated:				
Buildings and improvements	4,733,874	-	-	4,733,874
Vehicles and equipment	3,898,599	30,682	153,815	3,775,466
Infrastructure	9,558,767	-	-	9,558,767
Total capital assets, depreciated	<u>18,191,240</u>	<u>30,682</u>	<u>153,815</u>	<u>18,068,107</u>
Less accumulated depreciation for:				
Buildings and improvements	1,956,273	131,491	-	2,087,764
Vehicles and equipment	2,694,975	392,283	153,815	2,933,443
Infrastructure	1,338,540	251,958	-	1,590,498
Total accumulated depreciation	<u>5,989,788</u>	<u>775,732</u>	<u>153,815</u>	<u>6,611,705</u>
Total capital assets, depreciated, net	<u>12,201,452</u>	<u>(745,050)</u>	<u>-</u>	<u>11,456,402</u>
Capital assets, net, governmental activities	<u>12,917,393</u>	<u>(501,840)</u>	<u>-</u>	<u>12,415,553</u>
<b>Business-type activities -</b>				
Capital assets, not depreciated:				
Construction in progress - water	168,443	89,975	160,260	98,158
Construction in progress - sewer	9,158	158,484	-	167,642
Land - water	15,000	-	-	15,000
Total capital assets, not depreciated	<u>192,601</u>	<u>248,459</u>	<u>160,260</u>	<u>280,800</u>
Capital assets, depreciated:				
Water system	8,401,072	160,260	-	8,561,332
Sewer treatment plant	16,155,446	-	-	16,155,446
Vehicles and equipment - water	466,390	-	-	466,390
Vehicles and equipment - sewer	946,880	23,123	-	970,003
Total capital assets, depreciated	<u>25,969,788</u>	<u>183,383</u>	<u>-</u>	<u>26,153,171</u>
Less accumulated depreciation for:				
Water system	2,344,012	287,337	-	2,631,349
Sewer treatment plant	9,343,035	474,343	-	9,817,378
Vehicles and equipment - water	163,418	22,243	-	185,661
Vehicles and equipment - sewer	441,947	47,832	-	489,779
Total accumulated depreciation	<u>12,292,412</u>	<u>831,755</u>	<u>-</u>	<u>13,124,167</u>
Total capital assets, depreciated, net	<u>13,677,376</u>	<u>(648,372)</u>	<u>-</u>	<u>13,029,004</u>
Capital assets, net, business-type activities	<u>13,869,977</u>	<u>(399,913)</u>	<u>160,260</u>	<u>13,309,804</u>
Capital assets, net	\$ <u>26,787,370</u>	\$ <u>(901,753)</u>	\$ <u>160,260</u>	\$ <u>25,725,357</u>

**TOWN OF WINDSOR, VERMONT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

**4. Capital assets (continued):**

Depreciation expense of \$775,732 in the governmental activities was allocated to expenses of the general government (\$98,881), public safety (\$259,063), public works (\$405,050), and culture and recreation (\$12,738) programs based on capital assets assigned to those functions.

Depreciation expense of \$831,755 in the business-type activities was allocated to expenses of the water (\$309,580) and the sewer (\$522,175) 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 FY20, 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%. During the year, the Town repaid this interfund note, in full, with interest of \$2,696.

In June 2020, the General Fund borrowed \$400,000 from the Water Fund at .75% interest in anticipation of taxes. During the year, the Town repaid this interfund note, in full, with interest of \$810.

Interfund receivable and payable balances, due to the pooling of cash for cash receipts and disbursements, as of June 30, 2021, are as follows:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
<b>Governmental funds -</b>		
General Fund	\$ -	\$ 257,879
Community Development Fund	-	59,487
Hoisington Fund	-	20,857
Other Governmental Funds	-	24,612
	<u>-</u>	<u>362,835</u>
<b>Proprietary funds -</b>		
Water Fund	354,668	-
Sewer Fund	8,167	-
	<u>362,835</u>	<u>-</u>
	\$ <u>362,835</u>	\$ <u>362,835</u>

**TOWN OF WINDSOR, VERMONT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

**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, 2021, were as follows:

	Transfers <u>In</u>	Transfers <u>Out</u>
<b>Governmental funds -</b>		
General Fund	\$ 210,864	\$ -
Hoisington Fund	-	20,857
FEMA Brook Road Fund	-	86,830
Dam Project Fund	-	77,390
Other Governmental Funds	<u>-</u>	<u>12,579</u>
<b>Proprietary funds -</b>		
Water Fund	-	6,604
Sewer Fund	<u>-</u>	<u>6,604</u>
	<u>\$ 210,864</u>	<u>\$ 210,864</u>

Transfers from the Water and Sewer Funds totaling \$13,208 to the General Fund were to reimburse expenditures related to debt service. Transfers from the Hoisington Fund totaling \$20,857 to the General Fund were to allocate investments earnings attributable to the General Fund. Transfers from the FEMA Brook Road, Dam Project and Other Governmental Funds totaling \$176,799 were to close funds related to completed projects.

**7. Long-term obligations:**

Long-term obligations activity for the year ended June 30, 2021, was as follows:

	Balance <u>July 1, 2020</u>	<u>Additions</u>	<u>Reductions</u>	Balance <u>June 30, 2021</u>	Due Within <u>One Year</u>
<b>Governmental activities -</b>					
Long-term debt	\$ 5,199,962	\$ 654,836	\$ 564,768	\$ 5,290,030	\$ 605,163
Capital lease obligations	90,336	-	54,127	36,209	36,209
Accrued compensated absences	212,107	10,828	-	222,935	-
Net pension liability	<u>350,204</u>	<u>160,969</u>	<u>-</u>	<u>511,173</u>	<u>-</u>
	<u>\$ 5,852,609</u>	<u>\$ 826,633</u>	<u>\$ 618,895</u>	<u>\$ 6,060,347</u>	<u>\$ 641,372</u>
<b>Business-type activities -</b>					
Long-term debt	\$ 5,663,984	\$ -	\$ 55,709	\$ 5,608,275	\$ 479,350
Accrued compensated absences	<u>23,415</u>	<u>-</u>	<u>7,135</u>	<u>16,280</u>	<u>-</u>
	<u>\$ 5,687,399</u>	<u>\$ -</u>	<u>\$ 62,844</u>	<u>\$ 5,624,555</u>	<u>\$ 479,350</u>

**TOWN OF WINDSOR, VERMONT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

**8. Debt:**

Short-term - Short-term debt activity for the year ended June 30, 2021, was as follows:

	Balance July 1, 2020	Additions	Retirements	Balance June 30, 2021
<b>Governmental activities -</b>				
Tax anticipation line of credit, 2.8%	\$ -	\$ 500,000	\$ 500,000	\$ -
Bond anticipation line of credit, 2.5%	-	1,000,000	-	1,000,000
FEMA line of credit, 1.25%	654,836	-	654,836	-
	\$ 654,836	\$ 1,500,000	\$ 1,154,836	\$ 1,000,000

Subsequent to year end, the Town obtained a line of credit in the form of a 2.65% tax anticipation note in the amount of \$1,750,000 which matures in June 2022.

Long-term - Outstanding long-term debt as of June 30, 2021, 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 2021.	\$ 26,367
Capital Equipment Note to Mascoma Savings Bank - unsecured for a vehicle, annual payments of \$7,534 including interest at 2.5%, due July 2022.	14,527
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.	63,900
Capital Equipment Note to Mascoma Savings Bank - unsecured for two ambulances, annual payments of \$63,089 plus interest at 2.6%, due March 2023.	126,179
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.	128,152
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.	96,320
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.	29,750
Promissory to Mascoma Savings Bank - unsecured for long-term repayment of storm repairs, annual payments of \$76,577 including interest at 2.95%, balloon payment in November 2025, at which time terms will be renegotiated, due November 2030.	654,836
General obligation note, Vermont Municipal Bond Bank - 2011 Series 4, various interest rates, currently at 4.93%. Annual principal payment of \$175,000, due December 2022.	350,000
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.	600,000
General obligation note, Vermont Municipal Bond Bank - 2015 Series 2, various interest rates, currently at 2.22%. Annual principal payment of \$73,333, due November 2045.	1,833,334



**TOWN OF WINDSOR, VERMONT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

**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 1.93%. Annual principal payment of \$16,667, due November 2046.	433,333
General obligation note, Vermont Municipal Bond Bank - 2017 Series 3, various interest rates, currently at 2.16%. Annual principal payment of \$16,667, due November 2047.	449,999
General obligation note, Vermont Municipal Bond Bank - 2019 Series 2, various interest rates, currently at 1.38%. Annual principal payment of \$16,667, due November 2049.	<u>483,333</u>
	<b>\$ <u>5,290,030</u></b>

**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.	<b>\$ <u>1,844,842</u></b>
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Notes from direct borrowings:

General obligation note, State of Vermont Special Environmental Revolving Fund - RF1-025, annual payment of \$81,801 with no interest, due December 2021.	81,801
General obligation note, State of Vermont Special Environmental Revolving Fund - RF3-037, annual payment of \$138,467 including interest at 3%, due October 2021.	134,435
General obligation note, Vermont Municipal Bond Bank ARRA Loan - AR3-037, annual payments of \$57,832 including interest at 3%, due October 2033.	615,041
General obligation note, State of Vermont Special Environmental Revolving Fund - RF1-135, annual payments of \$80,870 including interest at 2%, due December 2033.	917,743
General obligation note, State of Vermont Special Environmental Revolving Fund - RF1-152, annual payments of \$111,762 including interest at 2%, due January 2037.	1,517,472
General obligation note, State of Vermont Special Environmental Revolving Fund - RF1-155, annual payments of \$7,410 with no interest, due September 2022.	14,820
General obligation note, Vermont Drinking Water State Revolving Fund - RF3-291, annual payments of \$22,489 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.	22,950
General obligation note, Vermont Municipal Bond Bank - 2017 Series 3, various interest rates, currently at 2.16%. Annual principal payment of \$10,000, due November 2042.	<u>220,000</u>

Total notes from direct borrowings	<u>3,763,433</u>
	<b>\$ <u>5,608,275</u></b>

**TOWN OF WINDSOR, VERMONT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

**8. Debt (continued):**

Long-term (continued) - Long-term debt activity for the year ended June 30, 2021, was as follows:

	Balance July 1, 2020	Additions	Retirements	Balance June 30, 2021	Due Within One Year
<b>Governmental activities -</b>					
Notes from direct borrowings:					
Ambulance	\$ 51,941	\$ -	\$ 25,574	\$ 26,367	\$ 26,367
Power stretcher	3,973	-	3,973	-	-
Fire Chief command vehicle	21,522	-	6,995	14,527	7,171
Highway truck	95,850	-	31,950	63,900	31,950
Ambulances	189,268	-	63,089	126,179	63,089
Police cruiser	9,000	-	9,000	-	-
Recreational equipment	4,860	-	4,860	-	-
Freightliner	160,190	-	32,038	128,152	32,038
Sidewalk tractor	120,400	-	24,080	96,320	24,080
Police cruiser	44,625	-	14,875	29,750	14,875
FEMA damage	-	654,836	-	654,836	57,259
2011 Series 4	525,000	-	175,000	350,000	175,000
2012 Series 1	650,000	-	50,000	600,000	50,000
2015 Series 2	1,906,667	-	73,333	1,833,334	73,333
2016 Series 1	450,000	-	16,667	433,333	16,667
2017 Series 3	466,666	-	16,667	449,999	16,667
2019 Series 2	500,000	-	16,667	483,333	16,667
Total governmental activities	<u>5,199,962</u>	<u>654,836</u>	<u>564,768</u>	<u>5,290,030</u>	<u>605,163</u>
<b>Business-type activities -</b>					
General obligation bonds:					
USDA Rural Development Bond	<u>1,883,321</u>	<u>-</u>	<u>38,479</u>	<u>1,844,842</u>	<u>39,642</u>
Notes from direct borrowings:					
RF1-025	81,801	-	-	81,801	81,801
RF3-037	134,435	-	-	134,435	134,435
AR3-037	615,041	-	-	615,041	39,381
RF1-135	917,743	-	-	917,743	62,515
RF1-152	1,517,472	-	-	1,517,472	81,412
RF1-155	14,820	-	-	14,820	7,410
RF3-291	239,171	-	-	239,171	15,314
Water & Sewer vehicle	30,180	-	7,230	22,950	7,440
2017 Series 3	230,000	-	10,000	220,000	10,000
Total notes from direct borrowings	<u>3,780,663</u>	<u>-</u>	<u>17,230</u>	<u>3,763,433</u>	<u>439,708</u>
Total business-type activities	<u>5,663,984</u>	<u>-</u>	<u>55,709</u>	<u>5,608,275</u>	<u>479,350</u>
	<u>\$ 10,863,946</u>	<u>\$ 654,836</u>	<u>\$ 620,477</u>	<u>\$ 10,898,305</u>	<u>\$ 1,084,513</u>

**TOWN OF WINDSOR, VERMONT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

**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,			
2022	\$	605,163	\$ 138,975
2023		580,671	154,610
2024		290,139	139,520
2025		291,891	131,576
2026		237,653	123,274
2027-2031		1,217,854	504,582
2032-2036		716,670	328,243
2037-2041		616,670	205,080
2042-2046		616,670	81,800
2047-2050		<u>116,649</u>	<u>5,891</u>
	\$	<u>5,290,030</u>	\$ <u>1,813,551</u>

		<u>Business-type Activities</u>	
		<u>Notes from Direct Borrowings</u>	
		<u>Principal</u>	<u>Interest</u>
Year ending June 30,			
2022	\$	39,642	\$ 55,050
2023		40,840	53,852
2024		42,074	52,618
2025		43,346	51,346
2026		44,656	50,036
2027-2031		244,362	229,098
2032-2036		283,592	189,868
2037-2041		329,120	144,340
2042-2046		381,957	91,503
2047-2051		<u>395,253</u>	<u>30,193</u>
	\$	<u>1,844,842</u>	\$ <u>947,904</u>

		<u>Notes from Direct Borrowings</u>	
		<u>Principal</u>	<u>Interest</u>
2022	\$	439,708	\$ 86,157
2023		228,205	77,168
2024		225,623	72,085
2025		222,504	66,872
2026		227,352	58,756
2027-2031		1,213,597	227,431
2032-2036		1,026,873	83,362
2037-2041		159,571	10,863
2042-2046		20,000	774
2047-2051		<u>-</u>	<u>-</u>
	\$	<u>3,763,433</u>	\$ <u>683,468</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, 2021**

**8. Debt (continued):**

Subsequent to year end, the Town obtained a \$101,167 capital expense note with an annual interest rate of 2.25%, for the purchase of a police cruiser and highway truck.

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

As of June 30, 2021, the Town has \$3,550,000 remaining in authorized, but unissued, long-term debt, as a result of the 2014, 2017 and 2021 Annual Town Meetings, where voters approved funding of \$3,000,000, \$2,000,000 and \$1,000,000, respectively, for capital projects. Subsequent to year end, the Town obtained \$3,152,000 in direct borrowings from the Vermont Municipal Bond Bank.

**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, 2021, are as follows:

Year ending June 30,	
2022	\$ 37,730
Less: amount representing interest	<u>(1,521)</u>
Present value of minimum lease payments	\$ <u>36,209</u>

**10. Fund balances:**

At June 30, 2021, the General Fund reported a committed fund balance (\$162,602), comprised of \$233 for police seizure, \$18,019 for Town Clerk records restoration, \$3,757 for lister education and \$140,593 for reappraisal.

At June 30, 2021, 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.

**11. Deficit fund balances:**

As of June 30, 2021, the Grants Fund has a deficit fund balance of \$11,204. Management intends to recover this deficit through local contributions from the Town.

As of June 30, 2021, the Hazard Mitigation Fund has a deficit fund balance of \$12,734. Management intends to recover this deficit through local contributions from the Town.

**TOWN OF WINDSOR, VERMONT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

**12. 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, 2021, were \$13,470.

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, 2021, there were seven 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, 2021, were \$55,404. There is no employer contribution to this Plan.

Windsor Retirement Benefit Pension Plan -

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

Plan membership: At June 30, 2021, plan membership consisted of the following:

Separated members due deferred benefits	18
Retirees currently receiving benefits	24
Late retirees	1
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.

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, 2021, included the Town's employer contribution of \$33,141 and employee contributions of \$41,877.

**TOWN OF WINDSOR, VERMONT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

**12. Pension plans (continued):**

Windsor Retirement Benefit Pension Plan (continued) -

Investments: The Plan's investments at June 30, 2021, 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, 2021, of \$5,844,091. The present value of plan benefits at July 1, 2021, is reported as \$6,007,550 with a present value of vested accrued benefits on a plan termination basis of \$7,950,679. Liabilities on the termination basis exceeded assets by \$2,106,588.

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

The Town adopted GASB Statement No. 67 in 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.

Contributions: Defined benefit plan members are required to contribute 3.0% (Group A), 5.375% (Group B), 10.5% (Group C) or 11.85% (Group D) of their annual covered salary, and the Town is required to contribute 4.5% (Group A), 6.0% (Group B), 7.75% (Group C) or 10.35% (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, 2021, 2020 and 2019, were \$101,156, \$41,879 and \$38,784, respectively. The amount contributed was equal to the required contributions for the year.

**TOWN OF WINDSOR, VERMONT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021**

**12. Pension plans (continued):**

Vermont Municipal Employees' Retirement System (continued) -

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 0.20207% proportionate share of VMERS defined benefit plan.

Town's share of VMERS net pension liability	\$ 511,173
Deferred outflows of resources - Deferred pension expense	\$ 279,949
Deferred inflows of resources - Deferred pension credits	\$ 1,824

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.

**13. Subsequent events:**

The Town has evaluated subsequent events through January 12, 2022, the date on which the financial statements were available to be issued.

**TOWN OF WINDSOR, VERMONT**  
**COMBINING BALANCE SHEET - OTHER GOVERNMENTAL FUNDS**  
**JUNE 30, 2021**

Schedule 1

	<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>
<b>ASSETS</b>							
Cash and cash equivalents	\$ 21,613	\$ -	\$ -	\$ 10,817	\$ -	\$ -	\$ 32,430
Investments	-	18,414	-	21,806	-	-	40,220
Notes receivable, net	-	-	208,546	-	-	-	208,546
Total assets	\$ <u>21,613</u>	\$ <u>18,414</u>	\$ <u>208,546</u>	\$ <u>32,623</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>281,196</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITY</b>							
<b>LIABILITIES:</b>							
Due to other funds	\$ <u>674</u>	\$ <u>-</u>	\$ <u>11,204</u>	\$ <u>-</u>	\$ <u>12,734</u>	\$ <u>-</u>	\$ <u>24,612</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>							
Deferred grant revenue	<u>-</u>	<u>9,915</u>	<u>208,546</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>218,461</u>
<b>FUND EQUITY:</b>							
Fund balances -							
Restricted	20,939	8,499	-	-	-	-	29,438
Committed	-	-	-	32,623	-	-	32,623
Unassigned	-	-	(11,204)	-	(12,734)	-	(23,938)
Total fund balances (deficit)	<u>20,939</u>	<u>8,499</u>	<u>(11,204)</u>	<u>32,623</u>	<u>(12,734)</u>	<u>-</u>	<u>38,123</u>
Total liabilities, deferred inflows of resources and fund equity	\$ <u>21,613</u>	\$ <u>18,414</u>	\$ <u>208,546</u>	\$ <u>32,623</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>281,196</u>



**TOWN OF WINDSOR, VERMONT**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES - OTHER GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

Schedule 2

	<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>
<b>REVENUES:</b>							
Donations - community projects	\$ 6,115	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,115
Miscellaneous revenues	-	-	-	400	-	-	400
Investment income	12	371	-	154	-	-	537
Total revenues	<u>6,127</u>	<u>371</u>	<u>-</u>	<u>554</u>	<u>-</u>	<u>-</u>	<u>7,052</u>
<b>EXPENDITURES:</b>							
General government	6,059	-	892	-	4,206	-	11,157
Capital outlay	3,182	-	-	-	-	-	3,182
Total expenditures	<u>9,241</u>	<u>-</u>	<u>892</u>	<u>-</u>	<u>4,206</u>	<u>-</u>	<u>14,339</u>
EXCESS OF REVENUES OR (EXPENDITURES)	(3,114)	371	(892)	554	(4,206)	-	(7,287)
<b>OTHER FINANCING SOURCES (USES):</b>							
Interfund transfers in (out), net	-	-	-	-	-	(12,579)	(12,579)
NET CHANGE IN FUND BALANCES	(3,114)	371	(892)	554	(4,206)	(12,579)	(19,866)
FUND BALANCES (DEFICIT), July 1, 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>
FUND BALANCES (DEFICIT), June 30, 2021	\$ <u>20,939</u>	\$ <u>8,499</u>	\$ <u>(11,204)</u>	\$ <u>32,623</u>	\$ <u>(12,734)</u>	\$ <u>-</u>	\$ <u>38,123</u>

**TOWN OF WINDSOR, VERMONT**  
**COMBINING STATEMENT OF NET POSITION - WATER FUND**  
**JUNE 30, 2021**

Schedule 3

	<u>Water Fund</u>	<u>Water Improvement Fund</u>	<u>Total Water Fund</u>
<b>ASSETS:</b>			
Current assets -			
Cash and cash equivalents	\$ -	\$ 280,678	\$ 280,678
Investments	-	119,103	119,103
Accounts receivable, net	238,311	-	238,311
Due from other funds	<u>-</u>	<u>434,112</u>	<u>434,112</u>
Total current assets	<u>238,311</u>	<u>833,893</u>	<u>1,072,204</u>
Noncurrent assets -			
Capital assets	9,140,880	-	9,140,880
less - accumulated depreciation	<u>(2,817,010)</u>	<u>-</u>	<u>(2,817,010)</u>
Total noncurrent assets	<u>6,323,870</u>	<u>-</u>	<u>6,323,870</u>
Total assets	<u>6,562,181</u>	<u>833,893</u>	<u>7,396,074</u>
<b>LIABILITIES:</b>			
Current liabilities -			
Accrued interest	32,810	-	32,810
Current portion of long-term debt	242,492	-	242,492
Due to other funds	<u>79,444</u>	<u>-</u>	<u>79,444</u>
Total current liabilities	<u>354,746</u>	<u>-</u>	<u>354,746</u>
Noncurrent liabilities -			
Long-term debt	<u>2,822,472</u>	<u>-</u>	<u>2,822,472</u>
Total liabilities	<u>3,177,218</u>	<u>-</u>	<u>3,177,218</u>
<b>NET POSITION:</b>			
Net investment in capital assets	3,258,906	-	3,258,906
Unrestricted	<u>126,057</u>	<u>833,893</u>	<u>959,950</u>
Total net position	\$ <u>3,384,963</u>	\$ <u>833,893</u>	\$ <u>4,218,856</u>

**TOWN OF WINDSOR, VERMONT**  
**COMBINING STATEMENT OF REVENUES, EXPENSES AND**  
**CHANGES IN NET POSITION - WATER FUND**  
**FOR THE YEAR ENDED JUNE 30, 2021**

Schedule 4

	Water Fund	Water Improvement Fund	Total Water Fund
<b>OPERATING REVENUES:</b>			
Charges for services	\$ 746,670	\$ -	\$ 746,670
Miscellaneous	<u>22,821</u>	<u>-</u>	<u>22,821</u>
Total operating revenues	<u>769,491</u>	<u>-</u>	<u>769,491</u>
<b>OPERATING EXPENSES:</b>			
Operation and maintenance	169,971	-	169,971
Salaries and benefits	125,431	-	125,431
Depreciation	<u>309,580</u>	<u>-</u>	<u>309,580</u>
Total operating expenses	<u>604,982</u>	<u>-</u>	<u>604,982</u>
Operating income (loss)	<u>164,509</u>	<u>-</u>	<u>164,509</u>
<b>NONOPERATING REVENUES (EXPENSES):</b>			
Investment income	46	2,970	3,016
Interest expense	<u>(63,995)</u>	<u>-</u>	<u>(63,995)</u>
Total nonoperating revenues (expenses)	<u>(63,949)</u>	<u>2,970</u>	<u>(60,979)</u>
INCOME (LOSS) BEFORE TRANSFERS	100,560	2,970	103,530
Operating transfers in	-	110,000	110,000
Operating transfers out	<u>(116,604)</u>	<u>-</u>	<u>(116,604)</u>
Operating transfers, net	<u>(116,604)</u>	<u>110,000</u>	<u>(6,604)</u>
CHANGE IN NET POSITION	(16,044)	112,970	96,926
NET POSITION, July 1, 2020	<u>3,401,007</u>	<u>720,923</u>	<u>4,121,930</u>
NET POSITION, June 30, 2021	\$ <u>3,384,963</u>	\$ <u>833,893</u>	\$ <u>4,218,856</u>

**TOWN OF WINDSOR, VERMONT**  
**COMBINING STATEMENT OF NET POSITION - SEWER FUND**  
**JUNE 30, 2021**

Schedule 5

	<u>Sewer Fund</u>	<u>Sewer Improvement Fund</u>	<u>Total Sewer Fund</u>
<b>ASSETS:</b>			
Current assets -			
Cash and cash equivalents	\$ -	\$ 199,488	\$ 199,488
Investments	-	84,650	84,650
Accounts receivable, net	308,228	-	308,228
Due from other funds	<u>-</u>	<u>800,580</u>	<u>800,580</u>
Total current assets	<u>308,228</u>	<u>1,084,718</u>	<u>1,392,946</u>
Noncurrent assets -			
Capital assets	17,293,091	-	17,293,091
less - accumulated depreciation	<u>(10,307,157)</u>	<u>-</u>	<u>(10,307,157)</u>
Total noncurrent assets	<u>6,985,934</u>	<u>-</u>	<u>6,985,934</u>
Total assets	<u>7,294,162</u>	<u>1,084,718</u>	<u>8,378,880</u>
<b>LIABILITIES:</b>			
Current liabilities -			
Accounts payable	4,946	-	4,946
Accrued interest	25,466	-	25,466
Current portion of long-term debt	236,858	-	236,858
Due to other funds	<u>792,413</u>	<u>-</u>	<u>792,413</u>
Total current liabilities	<u>1,059,683</u>	<u>-</u>	<u>1,059,683</u>
Noncurrent liabilities -			
Accrued compensated absences	16,280	-	16,280
Long-term debt	<u>2,306,453</u>	<u>-</u>	<u>2,306,453</u>
Total noncurrent liabilities	<u>2,322,733</u>	<u>-</u>	<u>2,322,733</u>
Total liabilities	<u>3,382,416</u>	<u>-</u>	<u>3,382,416</u>
<b>NET POSITION:</b>			
Net investment in capital assets	4,442,623	-	4,442,623
Unrestricted	<u>(530,877)</u>	<u>1,084,718</u>	<u>553,841</u>
Total net position	\$ <u>3,911,746</u>	\$ <u>1,084,718</u>	\$ <u>4,996,464</u>

**TOWN OF WINDSOR, VERMONT**  
**COMBINING STATEMENT OF REVENUES, EXPENSES AND**  
**CHANGES IN NET POSITION - SEWER FUND**  
**FOR THE YEAR ENDED JUNE 30, 2021**

Schedule 6

	Sewer Fund	Sewer Improvement Fund	Total Sewer Fund
<b>OPERATING REVENUES:</b>			
Charges for services	\$ 1,002,918	\$ -	\$ 1,002,918
Miscellaneous	<u>70,217</u>	<u>-</u>	<u>70,217</u>
Total operating revenues	<u>1,073,135</u>	<u>-</u>	<u>1,073,135</u>
<b>OPERATING EXPENSES:</b>			
Operation and maintenance	356,161	-	356,161
Salaries and benefits	406,148	-	406,148
Depreciation	<u>522,175</u>	<u>-</u>	<u>522,175</u>
Total operating expenses	<u>1,284,484</u>	<u>-</u>	<u>1,284,484</u>
Operating income (loss)	<u>(211,349)</u>	<u>-</u>	<u>(211,349)</u>
<b>NONOPERATING REVENUES (EXPENSES):</b>			
Investment income	58	1,239	1,297
Interest expense	<u>(433)</u>	<u>-</u>	<u>(433)</u>
Total nonoperating revenues (expenses)	<u>(375)</u>	<u>1,239</u>	<u>864</u>
INCOME (LOSS) BEFORE TRANSFERS	(211,724)	1,239	(210,485)
Operating transfers in	-	90,000	90,000
Operating transfers out	<u>(96,604)</u>	<u>-</u>	<u>(96,604)</u>
Operating transfers, net	<u>(96,604)</u>	<u>90,000</u>	<u>(6,604)</u>
CHANGE IN NET POSITION	(308,328)	91,239	(217,089)
NET POSITION, July 1, 2020	<u>4,220,074</u>	<u>993,479</u>	<u>5,213,553</u>
NET POSITION, June 30, 2021	\$ <u>3,911,746</u>	\$ <u>1,084,718</u>	\$ <u>4,996,464</u>

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

**SCHEDULE OF NET PENSION LIABILITY AND RELATED RATIOS**

Schedule 7

**WINDSOR RETIREMENT BENEFIT PLAN**

**JUNE 30, 2021**

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

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

**SCHEDULE OF TOWN'S CONTRIBUTIONS**  
**WINDSOR RETIREMENT BENEFIT PLAN**  
**JUNE 30, 2021**

Schedule 8

	June 30, <u>2021</u>	June 30, <u>2020</u>	June 30, <u>2019</u>	June 30, <u>2018</u>	June 30, <u>2017</u>	June 30, <u>2016</u>	June 30, <u>2015</u>
Contractually required contribution	\$ 75,018	\$ 97,609	\$ 107,040	\$ 122,987	\$ 143,828	\$ 154,060	\$ 113,277
Contributions in relation to the contractually required contribution	<u>75,018</u>	<u>97,609</u>	<u>107,040</u>	<u>122,987</u>	<u>143,828</u>	<u>154,060</u>	<u>113,277</u>
Contribution deficiency (excess)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Contributions as a percentage of covered payroll	11.70%	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, 2021**

Schedule 9

	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016
Town's proportion of the net pension liability	0.20207%	0.20186%	0.19560%	0.19659%	0.1071%	0.0000%
Town's proportionate share of the net pension liability	\$ 511,173	\$ 350,204	\$ 275,138	\$ 238,180	\$ 137,857	\$ -
Town's covered payroll	\$ 1,276,049	\$ 558,385	\$ 525,878	\$ 472,522	\$ 442,829	\$ 224,555
Town's proportionate share of the net pension liability as a percentage of its covered payroll	40.059%	62.717%	52.320%	50.406%	31.131%	0.000%
VMERS net position as a percentage of the total pension liability	74.52%	80.35%	82.60%	83.64%	80.95%	87.42%

**SCHEDULE OF TOWN'S CONTRIBUTIONS  
VMERS  
JUNE 30, 2021**

Schedule 10

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



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

The Selectboard  
Town of Windsor, Vermont

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Town of Windsor, Vermont (the Town) as of and for the year ended June 30, 2021, 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 12, 2022.

**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 12, 2022

*Melgett Jenett* 9  
*Shosh-Nisa, 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](http://www.windsorvt.org)  
Town Fiscal Year Ends June 30<sup>th</sup>

**POPULATION U.S. CENSUS**

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

**TAX RATES**

SCHOOL	<b><u>FY 2017</u></b>	<b><u>FY 2018</u></b>	<b><u>FY 2019</u></b>	<b><u>FY 2020</u></b>	<b><u>FY 2021</u></b>	<b><u>FY 2022</u></b>
Residential	1.3235	1.1772	1.1869	1.4196	1.4935	1.4150
Non-Residential	1.4136	1.4085	1.4768	1.5362	1.6036	1.6337
 TOWN	 1.2560	 1.4728	 1.5219	 1.5614	 1.6158	 1.6718

**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
<b>Total Traveled Highway Miles:</b>	<b>50.309 mi</b>

## **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](http://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