

WINDSOR, VERMONT ANNUAL REPORT



FISCAL YEAR
JULY 1, 2021 – JUNE 30, 2022

In Memoriam: LT Richard “Kelly” Young



Kelly was born January 17, 1956 in Burlington Vermont. He grew up in Windsor and graduated from WHS in 1975. Kelly enlisted in the US Navy immediately following graduation. After an honorable discharge Kelly returned to Windsor and Joined the Windsor Fire Department. Kelly served over 40 years on the Department. He was promoted to Lieutenant November 20, 1986.

Kelly received numerous commendations throughout his career. He actually received the NEW HAMPSHIRE Lifetime EMS Achievement Award. The award was presented to Kelly because of the sheer number of calls he went on and of course more specifically the number of lives he was involved in saving. The nominating letter also contained some very personal, but very proud information.

On the fire side of things Kelly was just as valuable. His knowledge of the buildings in this town, their construction, the hidden dangers, even the past occupants will not be able to be replaced.

Kelly retired in 2021 hoping to pursue his love of fishing. This dream was cut far too short as he discovered the pain he was feeling in his back was Stage Four cancer. Kelly passed away June 11, 2022.

Lieutenant Kelly Young, “Thank You” for your selfless service to YOUR Windsor Fire Department and our surrounding towns.

You are missed.

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

Fiscal Year July 1, 2021 – June 30, 2022

**TOWN INFORMATIONAL MEETING
Monday, March 6, 2023**

7:00 P.M. Windsor Welcome Center

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

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

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

PLEASE HAVE THIS REPORT WITH YOU FOR REFERENCE

TOWN MEETING DAY ELECTION

**Australian Ballot Voting on Tuesday, March 7, 2023
9:00 A.M.-7:00 P.M.**

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

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VOTING INSTRUCTIONS

BEFORE ELECTION DAY:

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

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

Requesting and Voting by Early or Absentee Ballots

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

ON ELECTION DAY:

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

Check-in and Receive Ballots

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

Mark Your Ballot:

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

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

LEAVE the voting area immediately by passing outside the guardrail.

**WARNING FOR PUBLIC
INFORMATIONAL HEARING AND ANNUAL TOWN MEETING
March 6th and March 7th, 2023**

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

Join Google Meet Informational Hearing:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

ARTICLE 14. Shall the Town of Windsor vote to raise, appropriate, and expend the sum of THREE THOUSAND FIVE HUNDRED DOLLARS **(\$1,750)** for the support of **The MOOver Rockingham** 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 ONE THOUSAND SIX HUNDRED DOLLARS **(\$1,600)** for the support of **The Special Needs Support Center** to provide services to residents of the Town? (Australian Ballot)

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

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

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

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

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

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

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

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

ARTICLE 25. 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 26. Shall the Town vote to appropriate SIX MILLION FIFTY ONE THOUSAND AND TWELVE DOLLARS **\$6,051,012** to defray the general expenses of the Town for the Fiscal Year 2023-2024, FOUR MILLION TWO HUNDRED SEVENTY THREE THOUSAND FIVE HUNDRED AND SEVENTY TWO DOLLARS **\$4,273,572** shall be raised by taxes based on a rate on a dollar on the Grand List, subject to such increases that result from other Australian Ballot articles? (Australian Ballot)

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

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 24th day of January, 2023

TOWN OF WINDSOR SELECTBOARD

Ryan Palmer, Chair

Jeffrey Johnson, Vice-Chair

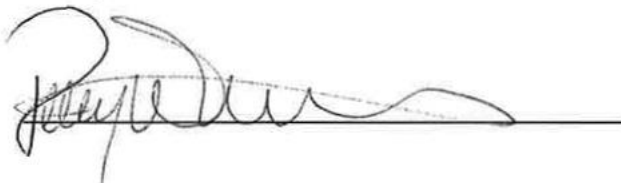
Tera Howard

Paul Woodman



Received for record this 25th day of January, 2023

Riley White, Assistant Town Clerk



**TOWN OF WINDSOR, VERMONT
ANNUAL TOWN MEETING MINUTES
Monday, March 1st, 2022**

Attendance: Moderator A. McMullen, Selectboard Chair M. McNaughton, Selectboard Vice-Chair R. Palmer, C. Goulet, J. Johnson, A. Smith, T. Marsh, R. White & ~45 members of the public.

Amy McMullen, Moderator, called the meeting to order at 7:00pm and gave an overview of the meeting's procedure and rules, as the meeting was being held virtually, via Google Meet.

A. McMullen opened the virtual floor to Windsor Legislative Representatives Elizabeth Burrows and John Bartholomew and to Senator Alison Clarkson:

John Bartholomew: Noted that it is halfway through the legislative session. Representatives are now meeting in person, but still some are attending in a hybrid manner. Privilege to serve the communities, praised the work of Elizabeth Burrows in her first season. He and E. Burrows have sent out their annual combined update. Redistricting currently being worked on within the State, happens every 10 years, potentially will be left with the same district makeup. In process to update the Vermont's Constitution, a 4 year process, will be up for November voting, updating the language to reflect modern times, especially in regards to language that remains regarding slavery; reproductive choice and immunity also up for addition to the Constitution to ensure that this subject cannot be attacked within the State in the future. He is a Transportation and Rules committee member, working on Climate Change updates and Transportation Innovation Act, using federal funds to further electric vehicle transportation options. Prison property bill proposed to use it as a temporary juvenile facility; thanked Senator McCormack, Tom Marsh, Michael McNaughton, Donna Sweaney, and Tom Kennedy for their efforts in testifying on this subject, it now looks as though the State will not be pursuing this option.

Elizabeth Burrows: Busily working on the last bills of the 2-year cycle before the cross-over with the Senate. Been working on climate change, housing, the large federal funds and usage, and equity. Detailed additional initiatives that other committees through the legislature are working on. Touched on the work being done to assist the healthcare system and equity issues within medical care needs. Thanked citizens for the opportunity to work for them and represent them in Montpelier.

The mid session report compiled can be sent via email if requested to jbartholomew@leg.state.vt.us- He will also send the report to Tom Marsh for newsletter addition.

Alison Clarkson: One of the 3 state senators along with Dick McCormack and Alice Nitka. Vice-Chair of the Committee on Economic Development, Housing and General Affairs, as well as being on numerous other committees and serves as the Majority Leader in the Senate. Touched on the redistricting that is currently going on. Priorities in the Senate are workforce, housing, climate mitigation, covid, etc, slightly different than the focuses of the Legislature. The financing coming from Covid funding has allowed for many projects and monies to be available to create change that would have taken much longer in the past. Housing work, including safety, assisting with accelerated additional dwelling units, getting units into compliance for rental/use, creating a first generation home ownership program, and more. Working on assisting areas of life in Vermont that have struggled through Covid. Major accomplishment agreed upon plan to have public pensions to be protected into the future for Vermonters.

R. Palmer asked about House Bill 344- regarding decriminalization of drugs, but both reps had already left.

A. McMullen noted that all Reps can be reached by email for questions or concerns.

A. McMullen introduced the present Town Officials, Selectboard Members, Town Manager Tom Marsh, and Assistant Town Clerk Riley White taking minutes, and proceeded to read the warning by title, postponing all voting to be voted by Australian Ballot on March 1, 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 28th, 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.

ARTICLE 1. Shall the Town vote to collect its taxes on real property by the Town Treasurer with payments to be made in two (2) equal installments on or before September 13th, 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. (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 - \$1,500 per year and Selectboard members - \$1,250 per year; 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.
None.

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 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)
No discussion, Article 8 postponed to 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)
No discussion, 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 Runnemedede formally known as Stoughton House to support the continuation of the Meals on Wheels program? (Australian Ballot)
No discussion, Article 10 postponed to 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)

No discussion, Article 11 postponed to 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)

No discussion, Article 12 postponed to 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)

Kevin Golden, representative for Senior Solutions, spoke on the organization's behalf. Senior Solutions has offices in Springfield, Brattleboro and now Windsor (formerly the office was in WRJ). Had about 208 general calls for assistance in Windsor in the prior year, 64 residents of the Town of Windsor received about 450 hours worth of assistance. The organization also supports and assists with the Meals on Wheels Program. Grateful to residents of Windsor for past support and hopes to continue into the future. Contact: 802-885-2669 or 866-673-8376 www.seniorsolutionsvt.org. Article 13 postponed to 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)

No discussion, Article 14 postponed to 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)

No discussion, Article 15 postponed to 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)

A. Smith, Volunteers in Action Coordinator, read a quote of a community member the positive community service that Volunteers in Action provides, neighbor helping neighbor organization. via@mahhc.org email and 802-674-5971 VIA phone number for those who need assistance. Program helps pass out food for Veggie Van Go, knitting supplies for hospital patients, Meals on Wheels, no cost transportation, phone check in, etc. If you are in need of Meals on Wheels service, please reach out to Senior Solutions and they will work with VIA to assist. Article 16 postponed to 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)

No discussion, Article 17 postponed to 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)

A. Smith, not affiliated with the Resource Center, spoke regarding the center, an amazing resource for the Town, has a lot to offer the community from showering and laundry, to hosting social services for assisting the public. Article 18 postponed to 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)

No discussion, 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 Vermont Historical Association. to provide services to residents of the Town? (Australian Ballot)

Michael Welker, secretary/treasurer of the WVHA, spoke on the organization's behalf. Stated the organization message, noted 2021 highlights: collections organization, preservation, and categorization; fielding ~50 research questions, some in-person; co-sponsored events for historical/author talks; Welcome Center exhibit corresponding to Amtrak coming back. In the future, they would like to have rotating exhibits at the Welcome Center as well as a newsletter, possible membership opportunities, and also possibly bringing back the Wine Walks. Thanked the Town for the past two years of financial support. Article 20 postponed to 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)

Paula Wehde, has run the station for over 10 years and spoke on behalf of WOA. Thanked the Town for support each year. Produces, promotes, and airs local to Windsor area news, events, Board meetings, and more. The station is available online and on comcast channel 1081 24/7 and has a very active Facebook page. Article 21 postponed to 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)

Jacquelin Carty, President of the Board of Library Trustees, spoke on behalf of the Library. Asking for a vote of continued support for the library which has served the community since 1886. The dollar amount represents about 76% of the operating budget, the rest is raised by fundraising efforts. Technology improvements in the past year, patron chromebooks to replace desktops, catalog and website updates. Programs last year focused on gardening, for children and adults, plus having a seed library; Tree identification walks with tree warden; social justice programs: had a racial justice, climate change book groups, and a know your rights discussion evening. Increasing visits for the library, though ebook check-out has also still been increasing. Article 22 postponed to 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)

Jacquelin Carty, spoke on behalf of this item. Funds go towards maintaining and updating the over 100-year-old building, especially unforeseen needs. Future work will be continuing to modernize the building, electrical, water dampness in building, etc, also functions as a reserve in the event that there is no time for fundraising for emergent projects. A. Smith inquired about the lift project for the library, do these funds go towards or how else can people donate. J. Carty about \$20K away from goal, due to rising costs, looking for contractors to install lift, still accepting donations, can mark the donation specifically towards the lift. Ideally all funds for the lift from outside sources, but these funds could potentially be used in the event a last minute need to finalize, but not the purpose/goal of the funds. Article 23 postponed to 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)

R. Palmer, as a full-time law enforcement officer, noted the importance of WISE as a victim advocate, encouraged support. A. Smith noted WISE is a critical resource for the community, to reach out call 866-348-9473. Article 24 postponed to 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)

T. Marsh pointed out the continuation of the efforts seen in the past 10 years, notably improvement of infrastructure and services to the community. Average increase in the tax rate over the past 10 years has been ~2.5%. Departments are proud to serve the Town. Article 25 postponed to 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)

T. Marsh noted that this article item, along with 27 are essentially the same, 26 being for water, 27 being for road, sidewalks, and infrastructure repairs. This is similar to other bond items without having the specific bond needed. This would be used to assist grant funds for projects with Town and allow for the Town to do and complete projects through town as needed. Funds get drawn on an as needed basis.

Chad Laduke, inquired regarding the use of funds, would this be to expand the current infrastructure? T. Marsh noted this wouldn't be to expand the infrastructure but to replace as needed. Article 26 postponed to 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)

P. Belaski asked if the funds would be to pursue grants where a local match is required, what is a typical amount of match that is usually seen? T. Marsh stated typical State and Federal grant match is a 20% local match, some have had high as 50% some as low as 12.5%; funds could also be used both for projects as needed if grant funds would not be available but a project was necessary.

Article 27 postponed to 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)

Article 28 postponed to Australian Ballot.

R. Palmer motioned to adjourn with A. Smith seconding at 8:18pm.

Dated at Windsor, Vermont this 28th day of February, 2022

TOWN of WINDSOR, VERMONT OFFICERS AND APPOINTMENTS
as of June 30, 2022

Elected Town Officials

| Title | Term Expires |
|--|--------------|
| Selectboard | |
| Ryan Palmer, Chair | 24 |
| Jeffrey Johnson, Vice-Chair | 23 |
| Christopher Goulet, Clerk of Board | 23 |
| Tera Howard | 24 |
| Paul Woodman | 25 |
| Town Clerk | |
| Amy McMullen | 24 |
| Town Treasurer | |
| Debra L. Ouelette | 24 |
| Moderator | |
| Vacant | 23 |
| Listers – 3 year terms | |
| Vacant | |
| Vacant | |
| Vacant | |
| Trustees of Public Funds – 3 year terms | |
| Vacant | |
| Vacant | |
| Justices of the Peace | |
| 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 |
|---|--------------|
| Town Manager | |
| Tom Marsh | |
| Acting Town Manager | |
| Deborah Olmstead | 23 |
| Town Attorney | |
| Nathan H. Stearns | 23 |
| Town Service Officer | |
| Vacant | 23 |
| Dog Control Officer | |
| Windsor Police Department | 23 |
| Assistant Town Treasurer | |
| Amy McMullen | 23 |
| Deborah Olmstead | 23 |
| Riley White | 23 |
| Assistant Town Clerk | |
| Riley White | 23 |
| Deborah Olmstead | 23 |
| Health Officer | |
| Andrew “Andy” Vinopal | 23 |
| Regional Planning Commission | |
| Tom Marsh | 23 |
| Town Assessor | |
| Rick Tillson | 23 |
| Custodial Officer for the Vermont Judicial Bureau & Issuing Official | |
| Windsor Police Department | 23 |
| Constable | |
| Windsor Police Chief | 23 |
| Tree Warden | |
| Michael Metivier | 23 |
| Zoning Administrator | |
| Robert Haight | 23 |

Appointed Board, Commission, and Delegate Officials
as of June 30, 2022

| Title | Term Expires | Title | Term Expires |
|--|------------------------|--|--------------|
| Development Review Board | | Justice, Equity, Diversity, Inclusion Committee | |
| William Ballantyne | 25 | Ethan Lawrence, Chair | 24 |
| Malcolm Blue | 24 | Sherrie Greeley | 23 |
| Paul Dorian | 23 | Matthew McFarland | 23 |
| Lawrence Jones | 23 | Roger Barraby | 23 |
| John McGovern..... | 25 | Vacant..... | 23 |
| Kathy Marsh (alternate) | 25 | Vacant Youth Rep | |
| Budget Committee | | Paradise Park Commission | |
| Kathy Briand | 22 | Jim Bennett | 25 |
| Alicia Houske | 22 | Carolyn Dugas | 25 |
| Lynn Spencer | 22 | Rebecca Haynes | 23 |
| Paul Woodman | 22 | Ryan Hebert | 25 |
| Connecticut River Joint Commission | | Phil Horner | 24 |
| Jim Bennett | 23 | Kelsey O'Connor | 24 |
| Michael Metivier | 23 | Andrew Robbins | 24 |
| Conservation Commission – 5 Seats | | Paula Robbins | 23 |
| All Vacant | 3 Year Staggered Terms | Ann Roy | 23 |
| Council on Aging Delegate | | Planning Commission | |
| Vacant | 1 Year Term | Alex Kelly, Chair | 23 |
| Design Review Commission | | Brendan Dangelo | 24 |
| Bill Ballantyne, Chair | | Colin Moon | 23 |
| Marianne Blake | | Brian Porto | 25 |
| Paul Doiron | | Mike Welker | 25 |
| Henry Duffy | | Revolving Loan Fund | |
| Judy Hayward | | Windsor Improvement Corporation (WIC) | |
| Kathryn Grover | | Solid Waste Delegates | |
| Energy & Sustainability Committee – 5 Seats | | Tom Marsh | 23 |
| All Vacant | 3 Year Staggered Terms | Vacant, Alternate | 23 |
| Transportation Advisory Committee | | Representatives & Senators | |
| Diane Foulds | 23 | Representatives to Vermont General Assembly – Windsor District #1 | |
| Vermont State Senators | | John Bartholomew, Democrat | 22 |
| Alison Clarkson, Democrat | 22 | Elizabeth Burrows, Democratic/Progressive | 22 |
| Dick McCormack, Democrat | 22 | | |
| Alice Nitka, Democrat | 22 | | |

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



MUNICIPAL

SELECTBOARD REPORT FOR FY 2022

Community Life

On June 14, 2021, Governor Scott officially rescinded all remaining mandatory specialized and universal guidance measures that were put in place as part of the state's "Vermont Forward Plan" put in place to address the challenges of COVID-19. While reasonable people continued to disagree on the best practices for community interaction, the governor's act did allow the town to start Fiscal 2022 on July 1st with a greater opportunity to reestablish "normal practices".

The Town brought back community concerts, the Autumn Moon Street Festival returned, meetings were once again held in person (remote attendance options continued) and community mask mandates became a thing of the past.

A silver lining to the COVID-19 experience was the federal government issuance of ARPA (American Rescue Plan Act) funds for municipalities throughout the country. Windsor received \$985,000 from the program. In a surprising development Congress provided for wide latitude in how the money was to be spent. The Selectboard solicited community input and the following list of projects was voted on in the spring of 2022.

| | |
|--------------------------------|-----------|
| Playground equipment | \$100,000 |
| Renovate Guard Shack at Pond | \$25,000 |
| Cemetery Assoc. Repairs | \$25,000 |
| Gazabo Repair - Replace | \$25,000 |
| Library elevator contribution | \$30,000 |
| Traffic Signal Main & Union | \$36,200 |
| Selectboard laptop | \$1,000 |
| Selectboard video system | \$2,640 |
| Pumper - Tanker | \$400,000 |
| Housing (Central & Main) | \$200,000 |
| Paradise Park fireplace repair | \$8,000 |
| Fire Dept Heating System | \$29,900 |
| Subtotal | \$882,740 |
| Yet to be allocated | \$103,118 |
| Total | \$985,858 |



Improving Infrastructure

The Elm St. neighborhood project, started in the summer 2021, was completed in the spring of 2022. At a cost of almost \$2 million, new storm water drainage was installed along with new water and sewer services and reconstructed roadways throughout the neighborhood.

Bids were issued to overlay several miles of town road during the summer of 2022. As of the end of the fiscal year the work was scheduled for late summer/early fall.



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 2023 budget passed by a comfortable margin and resulted in a projected \$.05 or 3.13% rate increase.

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

| Town of Windsor Tax Table | | | | | |
|---|----------|----------|----------|-------------------|---------------|
| Fiscal Year | Town | School | Combined | Combined % change | |
| 2011 | \$ 1.110 | \$ 1.290 | \$ 2.400 | | |
| 2012 | \$ 1.100 | \$ 1.260 | \$ 2.360 | -1.67% | |
| 2013 | \$ 1.150 | \$ 1.330 | \$ 2.480 | 5.08% | |
| 2014 | \$ 1.160 | \$ 1.370 | \$ 2.530 | 2.02% | |
| 2015 | \$ 1.210 | \$ 1.430 | \$ 2.640 | 4.35% | |
| 2016 | \$ 1.260 | \$ 1.320 | \$ 2.580 | -2.27% | |
| 2017 | \$ 1.430 | \$ 1.240 | \$ 2.670 | 3.49% | |
| 2018 | \$ 1.470 | \$ 1.170 | \$ 2.640 | -1.1% | |
| 2019 | \$1.520 | \$1.180 | \$ 2.700 | 2.3% | |
| 2020 | \$1.560 | \$1.420 | \$ 2.980 | 10.4% | School Merger |
| 2021 | \$1.610 | \$1.490 | \$ 3.100 | 4.0% | |
| 2022 | \$1.670 | \$1.415 | \$3.085 | -0.5% | |
| 2023 | \$1.723 | \$1.4105 | \$3.134 | 1.6% | |
| Average annual increase for last 12 years | | | | 2.30% | |

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% | |
| 2023 | \$ 520.000 | \$ 431.56 | \$ 951.56 | 1.27% | |
| Average annual increase for the last 12 years | | | | 0.41% | |

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, 2021 – June 30, 2022)

While fiscal year 2021 was defined by the advent of the COVID-19 pandemic, fiscal 22 was defined by the recovery. Fortunately, as we entered fiscal 2022 in July of 2021 Windsor, along with the rest of the world was seeing significant improvement and we were able to take steps toward reestablishing normal routines.

While the COVID-19 virus was still front of mind other factors were playing a major role in the ability to provide services. Product supply was erratic across all departments, worker availability among suppliers, contractors and to an extent town departments impacted timelines. Significant inflation made budgeting a real challenge.

Despite these pressures the town was able to make significant progress on a number of fronts:

1. The Cherry St. neighborhood project was completed. At an expense of approximately \$2 million dollars water and sewer lines were replaced, stormwater drainage was added and new pavement and curbing was installed. Despite supply chain uncertainty the project was completed on time and on budget
2. Our new dog park, Paradise Bark, dedicated to Kerri Clifford who was the spark and motivation to create the space was opened and dedicated.
3. Windsor Recreation had record level participation in the summer programs both in the summer of 2021 and 2022.
4. We were once again able to host community events such as concerts, and Rotary's Autumn Moon Festival.



Another impact of the pandemic was the infusion of federal funds into state and local government to help shore up the economy. During the pandemic Windsor received funds to help cover lost revenue, purchase pandemic related supplies, and pay staff for the extra responsibilities brought on by the pandemic conditions.

The American Rescue Plan ACT (ARPA) provided another significant infusion of funds. After some rather confusing fits and starts related to how the federal government would allocate funds and how they could be spent Windsor was notified in the fall of 2021 that we would receive approximately \$1 million. By late spring of 2022 the spending guidelines had been finalized by the federal government. Fortunately those guidelines provided wide discretion to local governments. As the fiscal year closed in June of 2022 the selectboard and the community were considering projects for the funds.

My sincere thanks goes out to the town staff and the Windsor community for their efforts and support throughout the year. We have been tested by the uncertainty of the times and can be proud of our response.

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 online at the tax department's web-site. We will also have copies of forms that we can make available for those that are not able to get them on the state's website. **MOST IMPORTANT**, if you are eligible for the **PREBATE** program for education property tax relief from the State, 2 other forms found in the Vermont State Income Tax booklet **MUST STILL BE FILED EVERY YEAR**: Property Tax adjustment form found on the back of the Homestead Declaration form and Form HI-144 Household Income (note that the forms' numbers might change, but the information requested is the same). These forms and other information can be found on the state's web site: <http://tax.vermont.gov> To avoid interest and penalties, this must be filed by April 15th.

TOWN-WIDE REAPPRAISAL

Every 10 years the State requires Town's to complete a townwide reappraisal. Due to the Covid pandemic, we have been pushed off a few years. A contract has been made with Proval to complete these services for the Town of Windsor. More information will be coming in the future as the process begins.

Respectfully submitted,
Rick Tillson, Windsor Assessor

MUNICIPAL

TREASURER'S REPORT

With the challenges of the past couple of years because of COVID, it is a pleasure to have the doors open to the public again. I want to thank the residents of Windsor for their understanding when the door(s) were closed and for taking the precautions to help stop of the virus. While behind the closed door, business was progressing as usual, it was a relief to know the public so understanding.

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

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

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

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

Respectfully Submitted,
Debra L Ouelette, Treasurer

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

Albert M & Nettie Battison Trust

| | |
|----------------------------------|------------|
| Fund Balance as of June 30, 2021 | \$6,018.77 |
| Disbursement | \$ 00.00 |
| Interest Earned | \$ 3.17 |
| Balance as of June 30, 2022 | \$6,021.94 |

Cemetery Trust

| | |
|----------------------------------|------------|
| Fund Balance as of June 30, 2021 | \$5,243.41 |
| Interest Earned | \$ 2.79 |
| Balance as of June 30, 2022 | \$5,246.20 |

Windsor Cemetery

| | |
|----------------------------------|----------|
| Fund Balance as of June 30, 2021 | \$372.00 |
| Interest Earned | \$ 0.002 |
| Balance as of June 30, 2022 | \$372.00 |

Thomas Sears Cemetery Trust

| | |
|----------------------------------|----------|
| Fund Balance as of June 30, 2021 | \$130.77 |
| Interest Earned | \$ 0.00 |
| Balance as of June 30, 2022 | \$130.77 |

Tax Payers Association

| | |
|----------------------------------|----------|
| Fund Balance as of June 30, 2021 | \$160.39 |
| Interest Earned | \$ 0.00 |
| Balance as of June 30, 2022 | \$160.39 |

Paradise Park Fund

| | |
|----------------------------------|-------------|
| Fund Balance as of June 30, 2021 | \$32,623.07 |
| Credits (Deposits) | \$ 750.00 |
| Disbursements | \$ 781.27 |
| Interest Earned | \$ 317.87 |
| Balance as of June 30, 2022 | \$32,909.67 |

Fund Breakdown:

| | |
|--------------|-------------|
| Money Market | \$10,788.84 |
| CD— | \$22,120.83 |

Campbell Fund

| | |
|----------------------------------|------------|
| Fund Balance as of June 30, 2021 | \$7,009.43 |
| Interest Earned | \$ 24.47 |
| Disbursements (Loans) (SC) | \$ 00.00 |
| Repayments | \$ 00.00 |
| Balance as of June 30, 2022 | \$7,033.90 |

Fund Breakdown:

| | |
|-------------------------------|------------|
| Checking Account-Peoples Bank | \$ 665.72 |
| CD—Peoples Bank | \$6,368.18 |

MUNICIPAL

2021/2022 DELINQUENT TAXES

| NAME | TAX YEARS | TOTAL | PAID | PARCEL | NAME | TAX YEARS | TOTAL | PAID |
|--------------------------|-----------|-------------|------|--|--------------------------|--------------|---------------------|------|
| DALE BACON | 2021-2022 | \$1,295.75 | | 630000-790 | MACE BRETT & ARCHIBALD K | 2021-2022 | \$1,106.20 | PAID |
| BALCH, ANTHONY | 2021-2022 | \$1,781.74 | PAID | 522000-219 | MAXHAM WILMER & CAROL | 2021-2022 | \$2,977.02 | PAID |
| GAIL M BARTON | 2020-2022 | \$14,300.98 | | 080000-997 | MERRILL GARY R | 2020-2022 | \$3,271.82 | |
| PHILIP BARTON | 2021-2022 | \$3,539.66 | | 120000-060 | MOORE BRIAN E | 2021-2022 | \$420.14 | PAID |
| BATES, ROXANNE | 2021-2022 | \$275.94 | PAID | 630000-262 | MOORE DANNE & BARRY | 2021-2022 | \$742.74 | PAID |
| BLANCHARD, SOPHIA | 2021-2022 | \$172.08 | PAID | 630000-281 | MOORE DANNE & BARRY | 2021-2022 | \$2,731.40 | PAID |
| BOERI, JAY | 2021-2022 | \$811.62 | PAID | 570021-000 | MOUNTAIN ROAD ENTERPRISE | 2021-2022 | \$5,372.18 | PAID |
| BRITTON, GAIL | 2019-2021 | \$2,850.77 | | 150008-000 | MOUSER, ROBERT & KATIE | 2021-2022 | \$4,321.03 | |
| BROWNING, RALPH & WANDA | 2021-2022 | \$907.05 | PAID | 439000-011 | MUSTOE, GAIL | 2021-2022 | \$8,052.04 | |
| BUGBEE, ALLEN | 2014-2019 | \$28,244.10 | PAID | 150018-000 | NARANJO ANTHONY J | 2021-2022 | \$47.28 | PAID |
| CHAREST, BRIAN | 2021-2022 | \$1,916.87 | PAID | 150003-000 | OLMSTED NOREEN & DUANE | 2021-2022 | \$47.69 | PAID |
| CLOSE FRIENDS, LTD | 2021-2022 | \$4,893.80 | | 522000-194 | OTERO, JESUS | 2020-2022 | \$1,214.51 | PAID |
| CLOUGH ALLISON | 2020-2021 | \$284.97 | | 630000-517 | OVITT, CORAL L | 2016-2020 | \$1,454.25 | |
| COLEMAN PETER | 2021-2022 | \$89.24 | PAID | 120000-053 | PALMER, GWEN | 2020-2022 | \$345.29 | PAID |
| COMSTOCK TROY | 2019-2022 | \$387.53 | PAID | 672000-138 | PARIS MATEO REV. | 2021-2022 | \$1,141.43 | PAID |
| CONNOLLY MARK | 2021-2022 | \$110.82 | PAID | 490030-000 | PENN PETER A | 2021-2022 | \$793.34 | PAID |
| DEMASI THOMAS | 2021-2022 | \$2,543.90 | PAID | 822000-015 | PLACE MICHAEL | 2020-2022 | \$2,160.18 | PAID |
| DEPT OF THE TREASURERY | 2021-2022 | \$1,861.53 | | 430000-194 | ROCKWOOD KABRAY & ERIN | 2021-2022 | \$4,806.16 | |
| DEPT OF THE TREASURERY | 2020-2022 | \$8,848.85 | | 260018-000 | RYAN KATHLEEN | 2020-2022 | \$7,170.63 | PAID |
| DOUGHERTY, ROSEMARY | 2021-2022 | \$3,641.51 | PAID | 740110-000 | SCHMERTZ, LILLIAN | 2021-2022 | \$1,945.19 | |
| DUNN JAMES & MORSE JAMES | 2021-2022 | \$715.07 | PAID | 190001-268 | SHARPE ROBERT | 2021-2022 | \$202.75 | PAID |
| ELLIOTT, SUSAN | 2020-2022 | \$14,113.24 | | 090002-628 | SKUJA, SUZANNE & | 2021-2022 | \$44.51 | PAID |
| ELLIS, JERRY SR | 2021-2022 | \$239.03 | | 250025-000 | FARNSWORTH, RALPH A III | 2021-2022 | \$1,701.56 | PAID |
| EPWORTH, KEN & ELLE | 2019-2022 | \$23,541.90 | | 640015-000 | TOWN OF WINDSOR | 2013-2018 | \$6,165.00 | |
| ESTEY, STEVEN | 2021-2022 | \$4,482.36 | | 130039-000 | VIVIAN, MICHAEL & JANE | 2021-2022 | \$1,682.31 | PAID |
| FLAHERTY, KEVIN | 2021-2022 | \$1,352.76 | PAID | 90001-968 | WALTER JANE LIVING T | 2021-2022 | \$5,038.18 | PAID |
| GONTHIER AARON & ANGELA | 2021-2022 | \$4,569.78 | PAID | 700010-000 | WARREN WALLACE | 2020-2022 | \$3,096.96 | PAID |
| GSRP PROJECT HOLDINGS | 2021-2022 | \$2,971.66 | | 140000-102 | WELLS CARROLL | 2021-2022 | \$158.10 | PAID |
| HALL MESSAY | 2021-2022 | \$1,336.95 | PAID | 120000-101 | WILLIAMS PATRICIA | 2021-2022 | \$311.82 | PAID |
| HAMMOND DEENA | 2021-2022 | \$1,009.73 | PAID | 040030-000 | WILSON PAUL & DEBORAH | 2021-2022 | \$10.14 | PAID |
| HATHAWAY, WINFRED | 2019-2022 | \$19,374.12 | | 511000-153 | WINDSOR MANSION ASSOC | 2021-2022 | \$1,625.67 | PAID |
| OREN HUNT & HARFORD PAT | 2021-2022 | \$1,351.09 | PAID | 190000-475 | TOWN OF WINDSOR | 2019-2020 | \$7,349.31 | PAID |
| HURLBURT, GARY & KAREN | 2021-2022 | \$111.68 | PAID | 130046-000 | WISHINSKI MICHAEL | 2021-2022 | \$469.85 | PAID |
| JOHNSON, REBECCA | 2019-2022 | \$10,213.06 | | 430001-954 | WOOD EVERETT | 2021-2022 | \$330.18 | PAID |
| KELLOGG STAURT A | 2021-2022 | \$438.30 | PAID | 480007-000 | WORTH DAVID & BELINDA | 2021-2022 | \$1,633.27 | PAID |
| LADUE PHILIP & BONNIE | 2021-2022 | \$193.82 | PAID | 010000-460 | YARMO BRANDON & SACHA | 2021-2022 | \$4,740.10 | |
| LAFLAM KARL A | 2021-2022 | \$626.38 | PAID | 434000-065 | YOUNG JANET | 1020-2022 | \$3,425.82 | PAID |
| LANGHANS RAYMOND V | 2021-2022 | \$615.03 | PAID | 490024-000 | YOUNG LANCE | 2021-2022 | \$749.32 | PAID |
| LARSON VIAL LLC | 2020-2022 | \$7,112.13 | | 020138-000 | ZITO MICHAEL | 2021-2022 | \$429.71 | PAID |
| | | | | PRINCIPAL, PENALTY & INTEREST | | TOTAL | \$262,411.88 | |

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DELINQUENT TAXES AS OF 06/30/2022

| | PRINCIPAL | INTEREST | PENALTY | TOTAL |
|------------------|---------------------|--------------------|--------------------|---------------------|
| Tax Year 2013/14 | \$751.52 | \$545.20 | \$60.12 | \$1,356.84 |
| Tax Year 2014/15 | \$1,888.49 | \$1,310.43 | \$151.10 | \$3,350.02 |
| Tax Year 2015/16 | \$5,573.04 | \$3,497.69 | \$445.84 | \$9,516.57 |
| Tax Year 2016/17 | \$2,463.70 | \$1,159.27 | \$197.10 | \$3,820.07 |
| Tax Year 2017/18 | \$6,271.12 | \$2,594.30 | \$501.70 | \$9,367.12 |
| Tax Year 2018/19 | \$6,066.20 | \$2,133.24 | \$485.30 | \$8,684.74 |
| Tax Year 2019/20 | \$20,743.74 | \$5,029.13 | \$1,659.53 | \$27,432.40 |
| Tax Year 2020/21 | \$33,965.03 | \$4,570.78 | \$2,472.61 | \$41,008.42 |
| Tax Year 2021/22 | \$142,780.51 | \$4,266.85 | \$10,828.34 | \$157,875.70 |
| TOTAL | \$220,503.35 | \$25,106.89 | \$16,801.64 | \$262,411.88 |

DELINQUENT TAX RECONCILIATION PRINCIPAL ONLY

| | |
|---------------------------------------|---------------------------|
| Delinquent as of June 30, 2021 | \$167,791.09 |
| Principal Collected | (\$ 68,924.65) |
| Abated | <u>(\$ 21,143.60)</u> |
| Balance | \$ 77,722.84 |
| Taxes billed July 2021 | \$7,954,443.84 |
| Collected | (\$7,807,309.96) |
| Abated | <u>(\$ 4,353.37)</u> |
| Balance | \$ 142,780.51 |

Total Delinquent Taxes as of June 30, 2022 (principal only) - \$220,503.35

As of January 26, 2023 ~ Delinquent Taxes (principal only) - \$117,904.51

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TOWN CLERK'S REPORT

After the Governor's lifting of the emergency order in June 2021, the Clerk's Office was finally able to serve the public fully in person once again. Procedures to best serve the public during the time of Covid, like the drop-box and mail-in services, still remained favored among citizens for the convenience of being able to accommodate all citizens schedules for services. For those unfamiliar with the drop-box, it is located outside on the landing, to the left of the entrance doors to the Municipal Building.

The voter checklist got it's biannual review in the summer/fall of 2021, which allowed for much needed clean-up and correction. It is important to always ensure that your voter profile is completely up to date by visiting mvp.vermont.gov, especially going into years with multiple elections, such as 2022 was.

The boom in real estate and low interest rates at the end of 2021 into 2022 kept us busily recording new land records throughout the year. There were many new residents moving to town from the greater Upper Valley and beyond to welcome into Town, we certainly hope you have enjoyed all that Windsor has to offer.

Thank you to our Windsor residents, it has been and is a pleasure to assist you with your needs.

ATTENTION DOG OWNERS: ALL DOGS RESIDING IN WINDSOR MUST BE LICENSED WITH THE TOWN BY APRIL 1, 2023. 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 1st deadline. If your dog has a microchip, please provide that information and we will add it to your dog's record.

Dog License Fee can now be paid online for your convenience at: <https://www.windsorvt.org/municipalpay>

TOWN CLERK FEES - FY 2021-2022

| Month | Bus Lic | Fees | Restoration | Marriage | DMV Reg | Dog Lic | Total |
|-----------|------------|-------------|-------------|----------|---------|------------|-------------|
| July | \$0.00 | \$3,473.00 | \$1,092.00 | \$210.00 | \$0.00 | \$20.00 | \$4,795.00 |
| August | \$50.00 | \$2,574.00 | \$624.00 | \$150.00 | \$0.00 | \$27.00 | \$3,425.00 |
| September | \$0.00 | \$2,879.00 | \$704.00 | \$340.00 | \$6.00 | \$36.00 | \$3,965.00 |
| October | \$0.00 | \$1,866.00 | \$396.00 | \$140.00 | \$3.00 | \$13.00 | \$2,418.00 |
| November | \$0.00 | \$3,556.00 | \$1,084.00 | \$0.00 | \$0.00 | \$0.00 | \$4,640.00 |
| December | \$70.00 | \$3,325.00 | \$980.00 | \$0.00 | \$9.00 | \$0.00 | \$4,384.00 |
| January | \$0.00 | \$1,971.00 | \$560.00 | \$0.00 | \$6.00 | \$54.00 | \$2,591.00 |
| February | \$0.00 | \$2,251.00 | \$724.00 | \$70.00 | \$0.00 | \$9.00 | \$3,054.00 |
| March | \$1,265.00 | \$2,856.00 | \$868.00 | \$70.00 | \$3.00 | \$1,021.00 | \$6,074.00 |
| April | \$909.00 | \$2,026.00 | \$640.00 | \$70.00 | \$3.00 | \$523.00 | \$4,171.00 |
| May | \$0.00 | \$3,913.00 | \$1,320.00 | \$70.00 | \$0.00 | \$123.00 | \$5,426.00 |
| June | \$270.00 | \$3,464.00 | \$1,148.00 | \$150.00 | \$12.00 | \$358.00 | \$5,247.00 |
| TOTALS | \$2,564.00 | \$34,154.00 | \$7,032.00 | \$910.00 | \$42.00 | \$3,036.00 | \$50,190.00 |

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FIRE DEPARTMENT REPORT

Chief Kevin McAllister

29 Union Street, Windsor, VT 05090

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

We won the Super Bowl!!!! Ok, figuratively we won the Super Bowl. Like any championship team this took teamwork. What originally came in as a car fire rapidly escalated to a structure fire with a Windsor resident trapped inside. Our “team” was successful in extricating the trapped resident and saving her life. Windsor Fire Department, Windsor Police Department, West Windsor Fire Department and a couple of Good Samaritans were all part of this life saving effort.

Windsor Fire Department is part of a mutual aid association that makes these types of events possible. Our rural area makes for small departments with limited staffing. Area departments enter into these agreements knowing help is coming to them or that they will be going to help other departments should an event occur that taxes the available staffing in that jurisdiction.

It took a total of 11 surrounding agencies to make this rescue, supply water, fight and extinguish the fire, and perform first aid on scene. We never could have done this alone. Many “Thanks” to these entities.

Windsor FD and Windsor PD have started an annual awards ceremony. On the fire side, obviously awards were given regarding this event. They are as follows:

Unit Citation

The Unit Citation is awarded to a group of members who have performed service to the department in a highly commendable manner. **Brandon Amatrudo, Kris Colburn, Molly Lord**

Citizen Service Medal

Can also be called the Good Samaritan Award. Presented to a citizen for the performance of an act of human kindness, which saved a life or prevented further injury to another person. **Rita Rice**

Lifesaving Medal

To receive the Lifesaving Medal, the recipient must be a first responder who is principally involved in saving the life of another person and whose personal actions were directly responsible for the lifesaving act.

Det/Sgt Kevin Blanchard WPD, Lt. Craig Gardner WWVFD, Bill Young WWVFD

Civilian Medal of Valor

Is given to someone who illustrates great bravery and who voluntarily takes personal risks that go beyond the call of duty, such as approaching or entering a burning home in an attempt to rescue trapped victims. **Shawn Williams and unknown Good Samaritan**

Medal for Bravery

To receive the Medal for Bravery, the firefighter must be a member of the department who, in the performance of duty while on a call, performs an act of distinguished bravery and stamina in adverse conditions of fire, environment, weather, or materials. **Ian Ritterbush, Lt. Dana Wright**

Windsor Fire Department nationally recognized for its commitment to quality care for severe heart attacks.

Windsor Fire Department has received the American Heart Association’s [Mission: Lifeline® EMS Gold Plus](#) achievement award for its commitment to offering rapid, research-based care to people experiencing the most severe form of heart attack, ultimately saving lives. This is the highest level award given.

Each year, more than 250,000 people experience a type of heart attack known as an ST elevation myocardial

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infarction (STEMI), caused by a blockage of blood flow to the heart that requires timely treatment. To prevent death, it is critical to restore blood flow as quickly as possible by either mechanically opening the blocked vessel or using clot-busting medication.

Mission: Lifeline is the American Heart Association's national initiative to advance the system of care for patients with high-risk, time-sensitive disease states, such as severe heart attacks. The program helps reduce barriers to prompt treatment for heart attacks – starting from when 911 is called, to EMS transport and continuing through hospital treatment and discharge. Optimal care for heart attack patients takes coordination between the individual hospital, EMS and health care system.

The Mission: Lifeline achievement award is earned by agencies that demonstrate a commitment to treating patients according to the most up-to-date research-based practices as outlined by the American Heart Association.

Windsor Fire Department is honored to be recognized by the American Heart Association for our dedication to providing optimal care for heart attack patients. The Mission: Lifeline program puts proven knowledge and guidelines to work on a daily basis so patients have the best possible chance of survival.

Lt. Richard “Kelly” Young

I would like to take this opportunity to honor our past Lieutenant Kelly Young. Kelly started with WFD as a volunteer after returning from the military with a part time start date of December 14, 1981. He started full time in 1983. Kelly was promoted to LT on November 20, 1986. He came out as the top candidate after testing and interviewing. He took command of Engine 2.

Over his career Kelly received numerous commendations... there are a couple that stuck out. The first is from Chief Lew Gage to the Town Manager concerning an event on Sept 27, 1990. Evidently there was an accident somewhere on Rt 44 between a fire truck and a Town pickup truck that set off a chain of collisions. Kelly, along with then Police Chief Patrick Foley, removed themselves and a victim from imminent, life threatening danger. Another standout letter came to me in August of 2017 informing me Kelly had been nominated for, and would be receiving, the NEW HAMPSHIRE EMS Lifetime Achievement Award in Concord... I LOVE seeing NH awards presented to Vermonters. The nominating letter does contain some personal, but very proud information. Let's just say on multiple occasions he saved a life.

Kelly has proven himself just as valuable on the fire side of things. Whether he leaping, yes I said leaping, over our large diameter hose to get to the pump panel, inside a burning condo complex (I know we made then Chief Vezina nervous more than once that day) or using the extrication tools Kelly has always been there.

When Kelly retired he was not done with the Windsor Fire department. He wanted to come back as a call member so I sent him to a five day FEMA Safety Officer School. Kelly was to be at my side watching the troops, telling me about the building, construction, additions, voids, and probably who has lived there over the years. You get my point. Kelly had probably forgotten more about the buildings in this town than I or anyone in our department will ever learn.

In closing, whether we were in a boat on Lake Ontario, on a medical call, on any one of our fire calls, or cooking over the associations chicken BBQ spits, we are proud and honored to say you have been, our co-worker, our mentor, our mentee, someone we have trusted our life with, and most importantly, our friend. Lieutenant Young, Kelly, you are missed.

Closing

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

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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 | 386 |
| EMS BLS NON-EMERGENT | 524 |
| EMS ALS EMERGENT LEVEL 1 | 397 |
| EMS ALS EMERGENT LEVEL 2 | 18 |
| EMS ALS NON-EMERGENT | 5 |
| Fire Alarms | 45 |
| Vehicle Fire | 1 |
| Structure Fire | 12 |
| Vegetation Fire (grass) | 8 |
| HazMat | 14 |
| Service Call | 110 |
| False Alarm | 45 |
| Mutual Aid to other towns | 27 |
| Motor Vehicle Accidents | 67 |
| Swift Water Rescues | 2 |
| Other | 114 |

Kevin McAllister
Fire Chief
Town of Windsor

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2021 - 2022 Annual Report

On behalf of the Windsor Police Department, it is with great honor that we submit the 2022 Annual Report which provides a snapshot of the police department's activities, calls for service, community involvement, professional services, and the investigative and crime prevention efforts provided to the communities of Windsor and West Windsor over the last year.

WPD continues to be one of the most dedicated, 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. The department is comprised of 10 full-time officers, 2 part-time officers, an administrative-assistant, and a crossing guard, who provide 24-7 police coverage 365 days a year 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 we remain vigilant in our commitment to provide effective, efficient, and responsive police services to our citizens; with a focus on protecting life and property, fostering trust, building relationships, and pursuing justice.

WPD recognizes that these services are not provided in a vacuum and would not be possible without the tremendous level of support we receive from our residents, 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 West Windsor.

"Tradition of Excellence"



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WPD was awarded the **Leadership in Community Policing award** this year for “exemplifying the principles of community policing and strengthening community trust through active and inclusive community collaboration.”



“Critical to a successful community, is a positive relationship between its citizenry and the officers who are charged with protecting it.”

WPD participated in a plethora of community policing initiatives this year to include:

- Active Shooter Response training
- Babysitting Certification courses
- Bicycle Safety Programs
- Child ID kits
- Coffee With a Cop
- Cops & Bobbers
- Drug Take Back Day
- Alcohol Awareness programs
- Home Alone Safety training
- Self-defense workshops
- Special Olympics Torch Run
- Touch-A-Truck



WPD participated in
➤ **85 hours**
of community service this year

Youth Initiatives

WPD proactively works with youth both during school hours through educational programming, and after school hours in local recreation programs.



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TRAINING

The Windsor Police Department is committed to providing professional, high quality, well trained and equipped officers. To that end, Officers participated in > 700 hours of law enforcement related training over the last year. A few specific training highlights include:

- Accident Incident Investigation
- Active Threat Response
- Conducted Electrical Weapons
- CPR / First Aid
- Domestic Violence Response
- Drug & Violence Prevention
- Human Trafficking Awareness
- Incident Response to Bombings
- Investigative Interviews
- Impaired Driving Enforcement
- Overdose Response
- Patrol Rifle / Firearms
- School Threat Assessment
- Stinger Spike Training
- Supervisor Leadership
- Tactical Building Entry
- Use of Force

WPD Stats FY 7/21 - 7/22

| | | | | | |
|------------------------|-----|-------------------------------|-----|--------------------------|-----|
| 911 Hang Ups | 65 | Drugs | 11 | Property Check: Res/Bus | 22 |
| Accidents | 49 | DUI arrests | 10 | Public Speaking | 41 |
| Agency Assistance | 282 | Fireworks | 6 | Sex Offense | 4 |
| Alarm – Res / Bus | 135 | Foot Patrol | 138 | Sex Offender Registry | 5 |
| Alcohol offense/ Intox | 17 | Fraud | 10 | Special Detail | 18 |
| Animal Problem | 63 | Juvenile Problem / Runaway | 115 | Suspicious | 365 |
| Arrest on Warrant | 32 | Larceny / Theft | 36 | Threatening/Harassment | 6 |
| Assault | 25 | Leaving scene of accident | 7 | Traffic Hazard | 41 |
| Background Invest. | 4 | Littering | 4 | Traffic Offense | 6 |
| Burglary | 4 | Lost / Found Property | 33 | Trespassing | 23 |
| Citizen Assistance | 181 | Medical assistance / response | 63 | Unlaw. Mischief/Vandal | 20 |
| Citizen Dispute | 80 | Mental Health/Welfare Check | 117 | Unsecure Premises | 9 |
| Dead body Invest. | 5 | Missing Person | 8 | VIN Inspection | 23 |
| Deliver Message | 3 | Motorist Assist | 8 | Violation of court order | 6 |
| Directed Patrol | 499 | Motor-vehicle complaint | 110 | | |
| Disorderly Conduct | 8 | Noise Disturbance | 37 | Traffic Citations | 217 |
| Driv. License Suspend | 13 | Overdose | 8 | Traffic Warnings | 704 |
| Domestic Disturbance | 11 | Parking Problem | 67 | | |

*This table is a summary of activities and is not all inclusive of all calls for service

In fiscal year 2021-2022, Officers responded to nearly 3,000 calls for service, a 10% increase over the last fiscal year and a 28% increase from fiscal year 2020. As a result of this year's proactive, community policing, and investigative efforts, the Windsor community has seen a decrease in overall crime and nearly 50% decrease in violent crime. Windsor continues to be one of the safest communities in the region with a "crime rate in Windsor, VT which is 4.7 times smaller than the U.S. average" for communities with comparable population sizes & similar demographics.



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HONOR GUARD



The Windsor Police Honor Guard is comprised of an elite group of officers specifically charged with representing the State of Vermont, the Town of Windsor, and the Police Department at ceremonial and professional events. Officers are selected from among the ranks of the department for this honor and are tasked with carrying forth the Windsor Police Department's "*Tradition of Excellence*" by promoting the mission, protecting the standards, and preserving the integrity and heritage of the agency.

The Windsor Police Department Honor Guard has represented the department and our town at the funerals of fallen officers, memorial ceremonies, local parades, and regional athletic events. During the last year, we served as the Honor Guard chosen to present the nation's colors during the national anthem for both the New England Revolution and the Boston Red Sox; and are slated to represent the community once again on the field at Gillette for an upcoming New England Patriots game this season. This elite unit consists of hard-working, dedicated officers that have given, and will continue to give, their greatest effort to ensure that our department and our Town are represented with pride, dignity, and professionalism.



The Windsor Police Department is excited to welcome to the department two new officers:

Officer Bryce Moody

Officer Moody is a local community member who grew up in Windsor and is a graduate of Windsor High School. In July of 2022, he successfully completed the VT Criminal Justice Council Full-Time, Level 3, Police Academy Training.



Officer Brian Berry

Officer Berry returns to the Windsor Police Department after serving with the Norwich Police Department. Prior to that, he was employed as a Trooper with the VT State Police.



CHIEF'S MESSAGE

It is an honor 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 of the highest caliber, representing the best of law enforcement in our state. The Annual Town Report provides a venue to share some of the efforts conducted by the department and an opportunity to provide insight into some of the challenges we face. We remain passionately committed to addressing crime in the region, tackling the sale and use of illicit substances, and to protecting and serving the residents of our community with honor, dignity, fairness, compassion, and respect. We will continue to build on the foundational relationships we have with our community partners and are grateful to the residents and town officials for their unwavering support. I am incredibly proud of the officers in our department and all that has been accomplished over the last year, and I look forward to our continued success in service to our community.

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HIGHWAY DEPARTMENT

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

Like most aspects of town government, in fiscal 2022 the Highway Department was impacted by the COVID-19 pandemic. Availability of supplies and outside contractors was hit or miss. Despite these challenges, we were able to get underway with the Cherry St. neighborhood project, which included installing a new stormwater collection system, updating our water and sewer infrastructure and completely rebuilding the road. We were very pleased with the work of L&M Service Contractors. Although we pushed the award out a year due to COVID-19 in 2020, they were able to get the job done on time and on budget.



Our highway vehicle fleet has improved significantly over recent years. FY 2022 did not call for any vehicle replacement but we were able to set aside additional funds in our capital budget for future purchases.

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

All members of the Highway crew are residents of Windsor and look forward to helping in the community whenever we can. The photos below show a member of the department assisting on "Dump Day" the biannual community collection day that generates hundreds of loads of junk from Windsor community members. Also pictured is a crew member assisting on "Green Up Day".

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

Respectfully submitted,

Pete Johnson, Highway Foreman.

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.



Completed projects during fiscal year 21/22 are as follows:

1. Ongoing meter replacement as needed.
2. Completed total infrastructure project, updating the water, sewer, and storm drain systems in the Elm/Cherry/Terrace/Crystal/Hall Street neighborhood.
3. Refurbished Town well heads 1 & 3

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

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

Respectfully submitted,

Mike Reynolds and the staff of the Windsor Utility Department

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WINDSOR RECREATION DEPARTMENT

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

Recreation Commission:

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

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. The permanent facility was created in late August on the former National Guard Armory site. The Recreation Department was lucky enough to receive \$10000.00 in grant money to offset the capital budget toward this project. This past May the park was dedicated in memory of Kerry Clifford who was a driving force in the creation of "Paradise Bark." The park was created with two sides. One side is intended for big dogs, while the other side is for small dogs. A small group of volunteers make sure the inside of the park is clean and the recreation department does all the serious maintenance of the grounds.

During the winter we asked for donations and ran a few fundraisers in hopes of raising \$10000.00 dollars to upgrade our workout facility. In just three weeks we raised over \$12000.00 dollars thanks to our wonderful community and local businesses. With the money we were able to purchase a concept 2 row machine, cable crossover, bench press, squat rack, new weight bars, and a new elliptical.

Windsor Recreation is proud of everything we do but our summer camp program is our shining star. We had 120 kids register for camp this year which is 30% more than our biggest year. We were able to send 13 kids to camp on scholarships with the help of the Windsor Elks, Windsor Coon Hunters Association, private donations, and the Rudy Hanecak Memorial softball tournament. Our camp is 8 a.m. to 4 p.m. Monday - Friday for 9 weeks in the summer.

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

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

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ZONING AND PLANNING

In fiscal year 2021-2022, roughly 33 permits were granted for work in the community, slightly fewer than the previous year. However, in addition to the usual permits for fences and decks, this year there was one permit for a new home and some significant additions and outbuildings to current properties.

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.

We would like to take this time and opportunity to thank Bob Haight for his time as the Town's Zoning Administrator. Bob served in this role part time for many years which led into a full time role with the town where he was a helping hand and the go to for knowledge for any potential development or home projects for our property owners. Alongside his role with the Town's Zoning department, he served in the role as Windsor's Downtown Coordinator for many years. His passion and dedication to Windsor's regrowth and potential can be witnessed in almost every part of town. Bob has been and will continue to be an asset to the Windsor community and its future, we wish him well on his retirement from the office and on his future endeavors.

Development Review Board:

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

Planning Commission:

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

Design Review Commission:

Bill Ballantyne, Chair
Paul Doiron, Vice Chair
Judy Hayward, CLG Coordinator
Marianne Blake
Kathryn Grover
Henry Duffy

DEVELOPMENT

During FY 21/22 we were finally given the green light to be able to bring summer activity back to town. While cautious, it was nice to have a sense of normalcy back. We hosted larger band concerts at the State Street Common, while hosting weekly, local artists at the exchange on Wednesday evenings, coinciding with the Edgewater Farm CSA pickups at that location. This was a wonderful midweek break to enjoy great music among friends that allowed for plenty of social distancing. The wheels were spinning throughout the summer to see how we could better the summer music tradition in town to best serve our growing community in the future. We are looking forward to future planning and updates to this long standing Windsor tradition.

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

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

Heading into the final stages of the fiscal year, we primarily focused on promoting Windsor businesses and the uptick of activity and events happening throughout town by various organizations.

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WINDSOR COUNTY UPDATE

County Happenings Fiscal Year 2022-2023

The calendar year 2022 has seen some significant changes in Windsor County; the most significant will have come to pass prior to your reading this; there will be two new Assistant Judges at the helm of the County Government, and a new Sheriff as well as of February 1, 2023. Judge Terie, who had served the County for eight years, decided to step down and pass the torch, and Judge Ricci, who served for over a year after Judge Anderson retired, is also stepping down. In their stead will be newly elected Assistant Judge Alison Johannensen of Taftsville, and former Assistant Judge David Singer of Hartland. Sheriff Ryan Palmer will be replacing Sheriff Michael Chamberlain who had served the County since 1998. Another change is that Windsor County will have a new Deputy Treasurer, as Dianne Bumps will also be stepping down. Pepper Tepperman who is the County Clerk, and Bruce Page who is the Superintendent of our two buildings (the Courthouse, and the County Building) are remaining in their posts. They are *all* to be thanked for their past, and continued years of dedicated service to the constituents of Windsor County.

Other happenings include a slow, cautious re-opening of the Courts to the public for in-person hearings. The Judiciary is aware that Covid is still amongst us, and thus, as of the writing of this report, in-person hearings are still intermittent- some of them are in person, and others are either remote, using Webex, or a hybrid combination. The HVAC system at the Windsor County Courthouse is still in the process of being upgraded to insure the safety of litigants and staff.

The Windsor County Assistant Judges held the preliminary county budget meeting on December 14, 2022, and the final budget meeting was held January 18th 2023. The County Budget for fiscal year 2023-24 had to be increased a bit due to the enormous spike in heating oil prices. I'm sure that doesn't come as a surprise to anyone who heats their residence with oil and/or propane. We are all hopeful that by the time a new budget needs to be crafted for the next fiscal year, heating prices will recede a bit so future budget increases can be kept at a minimum. There has also been some work at the County Building to adjust the heating system there. Additionally, the phone system and the Internet services at the County Building have been upgraded, at a *lower* cost! Increases in spending in all other areas have been kept to a minimum.

Another noteworthy occurrence that will take place in 2023 is that this will be the last year that Windsor County Towns will be making payments for the Courthouse Renovation Bond; the renovation to upgrade the Courthouse and make it handicap accessible was completed 2014. The Courthouse, located in the Shire town of Woodstock, serves the needs of the constituents of Windsor County; it is a historic gem to be admired by all. Do drive by, or visit to see what your tax dollars have accomplished!

Planning & Development

DOWNTOWN WINDSOR

With the Pandemic on its way to being a part of our combined history, our downtown has seen growth and potential after the stall. In the past year, we have seen a couple ownership transitions of longstanding businesses in town, and plans for new businesses that have opened or coming soon. Our restaurant options continue to dominate our downtown, offering a wonderful variety for every palette in a short walking distance. We are increasingly fortunate to the businesses that have chosen Windsor and continued to stay in Windsor over the years, especially during Covid times. Windsor's potential continues to grow and we strongly encourage all residents, whether lifelong or brand new, to take time to explore all Windsor has to offer in regards to our Downtown and businesses, you won't be disappointed!

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

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

MOUNT ASCUTNEY REGIONAL COMMISSION

The Mount Ascutney Regional Commission (MARC) is an organization that serves 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 FY22, the dues from member towns contributed about 2% of the MARC's annual budget of \$1,554,720. The town dues assessment of \$4,441 was determined on a \$1.25 per person based upon U.S. Census data. The remaining revenues were derived from federal, state and other funding sources.

The MARC offers member towns a broad range of services, including assistance with planning, zoning, transportation, water quality, emergency management, data, mapping, and other planning activities. In FY22, the MARC has provided a significant number of services to the Town of Windsor including:

- Technical assistance with the Grants-in-Aid Program;
- Assisted with wastewater system improvements for the Bunker Hill Mobile Home Park;
- Technical and financial assistance through the regional brownfield program for Fabricare Dry Cleaners demolition, Windsor Gas and Light/Levesque site assessment, 133-130 Main St. site assessment for the housing project, and a Windsor Railyards site assessment for Town acquisition;
- Provided project management assistance (e.g. Paradise Park/Mount Ascutney Hospital stormwater improvements);
- Supported local emergency management planning efforts;
- Assistance with the update to the Local Emergency Management Plan;
- Provided information and technical assistance related to the American Rescue Plan Act (ARPA).

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

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

Jason Rasmussen, AICP
Executive Director

Planning & Development

SPRINGFIELD REGIONAL DEVELOPMENT CORPORATION (SRDC)

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

SRDC provides administrative services for WIC as well as providing direct support to WIC and Town economic development efforts. This includes property management services for the River Street Commerce Park (the former Goodyear site) and the Windsor Resource Center. We assisted WIC in a successful application for \$45K in state downtown tax credits for code-related work in the Quonset hut building.

We also have been assisting WIC in their efforts with Evernorth and the Windham Windsor Housing Trust to create the Central & Main housing project on property behind the Windsor Diner.

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

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

The dominant issue with our area employers continues to be workforce development, and the lack of available workforce. SRDC is a close partner with the River Valley Workforce Investment Board (of which Jill Lord, of Mt Ascutney Hospital, has served as 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. Our web site is www.springfielddevelopment.org and you can "like" us on Facebook! Once again, many thanks for your continued support. Working together, we will ensure that "Great Things Happen Here" for many years to come.

Bob Flint
Executive Director

Planning & Development

WINDSOR IMPROVEMENT CORPORATION (WIC)

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

During FY2022, 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 River Street Commerce Park (the former Goodyear property) as well as the Windsor Resource Center, in partnership with SRDC. WIC applied for, and was awarded \$45K in downtown tax credits from the State of Vermont for code-related improvements at the Quonset Hut facility.

WIC is actively involved in the housing efforts in the community, partnering with Evernorth and the Windham Windsor Housing Trust on the proposed "Central & Main" project on property WIC owns behind the Windsor Diner. We are grateful for the support we have received from the Selectboard and statewide funders and hope to break ground on this project in 2023. WIC also owns and leases the "Riverfront House" on Jarvis Street, which is an important part of that neighborhood in the community.

The WIC Marketing Committee has been very active, creating social media pages to promote the community and developing a logo and website, which will go online in 2023.

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

Donna Sweaney
President

CULTURE & HERITAGE

AMERICAN PRECISION MUSEUM

The American Precision Museum has a lot of exciting news to share with our community. Visitation to the museum has returned to the pre-pandemic levels. The museum continues to draw about 5000 visitors to Windsor from around New England and other parts of the country.

For the first time, the museum is open all year. Our exhibit area is now heated, thanks to a couple of generous donors. Being open during the winter, we now see more field trips from the surrounding schools. The museum has become a winter destination for those looking for indoor activities.

Beginning in 2022, APM released our first three education kits to inspire the next generation of manufacturers and innovators. These kits are provided to 4th – 6th-grade students free of charge. Each kit contains a history lesson, 5-6 hands-on activities, and a video on a career in manufacturing. APM will continue this program in 2023 and introduce two new kits.

As we look forward to 2023, the museum will continue to grow, and APM will expand its exhibits, educational programs, and facilities. We are adding staff to accomplish our goals and continue looking for volunteers in all areas.

APM is proud to be part of Windsor's history and community.

Respectfully yours,

Steve Dalessio
Executive Director

PARADISE PARK COMMISSION

In 2022, the PPC's main accomplishment was the completion and approval by the Upper Valley Land Trust (UVLT) and Windsor Selectboard of the 2022 Management Plan. Under the terms of the Town's Conservation Easement on Runnemede Lake and adjacent wetlands contract with the UVLT, the PPC is required to update the Management Plan every ten years. In addition to meeting this requirement, this particular update sought to combine the Town Forest management plan with the existing management plan into a single document that covered the entirety of Paradise Park. Additionally, this new management plan was designed to include a detailed assessment of the natural resources within the properties in order to provide a scientific foundation for current and future management of the Park. Thus, the new management increased greatly in both scope and size (from 19 pages in 2012, to 77 pages in the current plan. This effort literally took hundreds of hours to complete and was the combined effort of dozens of contributors at both the state and local level. We are extremely proud of the end product, and invite all to view the document, which is posted, along with appendices, on the PPC page of the Town of Windsor website.

The PPC formally re-organized in May with the only change to the 2021 board and policies being the addition of Carolyn Dugas, who replaced Suzanne Skomsvold. We thank Suzanne for her three years of service and welcome Carolyn, who became involved in PPC activities immediately.

In addition to the Management Plan, the PPC was engaged in many other projects within the Park. Spring water testing was conducted and confirmed the suspicion that nutrient loading into Lake Runnemede does indeed include runoff from the populated neighborhoods along Pine, Jacob and State Street, as well as from agricultural activities within the Park. The PPC will continue to monitor nutrient increases and seek ways to slow down the rate of eutrophication of the Lake.

Maintenance activities included hiring a contractor to repair the stone chimney in the Lean-to, using ARPA

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funds, filling slumps along the North Dike with stone and wood chips, repairs to the railing on the footbridge near the County Rd. as well as the usual trail maintenance that the PPC routinely conducts. Sadly, there continues to be more senseless vandalism in the Park. The water pipes near the lean-to have now been broken so many times that there is no longer water available there. We ask the community to please keep an eye on these things as they use the park, and report any acts of vandalism to the WPD.

We continue to monitor the natural resources within the park. Observations from 2022 included the continued monitoring for the rare and endangered plant species, changes in the number and composition of bird sightings (avian flu being a factor) and invasive species. We are happy to report that there were no sightings of either Emerald Ash Borer or Silky Moth damage to the forest canopy.

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

Respectfully submitted,

Jim Bennett, Chair

WINDSOR VERMONT HISTORICAL ASSOCIATION

Dear Select Board and Citizens of Windsor:

Thank you for recognizing the importance of Windsor Vermont Historical Association (WVHA) by allocating \$3,000 to our organization for the fiscal year 2023. 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.

The past year in many ways felt like a return to normalcy for WVHA as we were able to offer and partner in a number of in-person events; from our 2nd Annual Wine Walk Through Windsor History, and efforts to facilitate Windsor's Lafayette Trail marker, to our "Taste Of Windsor History" at Autumn Moon Festival, and final event of 2022, "Windsor's Warsaw", we've enjoyed getting back to connecting with the community to share the wonderful history of the town. 2022 also saw the introduction of our Bi-annual Newsletter which we make available in both print & digital formats. Lastly, we continue to progress with our re-design of our collections room, our goal within reach to make it a more accessible space for the community and outside researchers. We again thank the residents of Windsor and humbly ask for \$3,000 to be allocated to WVHA for the fiscal year 2024.

Respectfully,
WVHA Board

WINDSOR PUBLIC LIBRARY

Despite the ongoing pandemic, 2022 was a good year for the Windsor Public Library, both in terms of increased accessibility, sustainability, and robust programming.

2022 was a year of huge strides in making the Windsor Public Library more accessible to our community. We gratefully raised enough money to fully fund our lift installation and accessibility project. Construction began in October and the library will soon have a lift to get folks to our lower level without needing to use the stairs. (A lift is similar to an elevator but smaller. Unfortunately, while work on this project began in the fall, supply chain issues kept the lift from being shipped until February/March.) This project also allowed us to make improvements to our bathroom and to the stairs leading to the basement. Bringing this project to fruition has

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included 3 years of fundraising and raising thousands of dollars from generous community members and local businesses. We also received over \$120,000 from grant sources including the Mascoma Bank Foundation, the Jack and Dorothy Byrne Foundation, the Christopher and Dana Reeve Foundation, the Claremont Savings Bank Foundation, the Couch Family Foundation, the Cone Automatic Machine Tool Foundation, the Vermont Arts Council's Cultural Facilities grant, and the Vermont ACCD's Better Places Program.

Sustainability is a guiding priority at the Windsor Public Library, using the triple bottom line definition of sustainability: practices that are environmentally sound, economically feasible, and socially equitable. This year, the Windsor Library was selected as one of the pilot Vermont libraries to seek sustainable library certification through the Sustainable Libraries Initiative via a grant acquired by the Vermont Library Association. This program will allow us to acquire the knowledge and skills to be more sustainable and to best assist our community in this as well.

Relating to environmental soundness, in this age of climate change, how can we spearhead local efforts to live more in line with the Earth's available resources? One way to do this is by fulfilling the role that libraries have always had: the sharing of resources and information. In the past, it was solely books that libraries shared. Now, looking at sharing through a broader lens, what can the Windsor Library share that will assist our community in living fully while also treading more lightly on the earth? We have a borrowable firewood moisture meter which assists homeowners in burning firewood that heats best and pollutes least. We have garden tools and free seeds to encourage all to grow some of their own food. We have a professional-quality microphone to record users' own songs or podcasts. We have board games and puzzles to pass the time on winter evenings. What else should we add to our "library of things?" What educational programming would be useful?

In 2022, library programming focused on sustainability and the outdoors, among other things. We had vibrant garden programming and several programs co-sponsored with different local organizations, such as: an eye-opening book discussion group co-sponsored with WISE, a tree planting training with Vermont Urban & Community Forestry, a wonderful but sobering talk on censorship with local author Jo Knowles cosponsored by LGBTQIA2S+ & Allies of Windsor, an intro to volunteering for Willing Hands, and more.

Again, the Windsor Library benefited from the wealth of talented Windsorites who shared their gifts and knowledge with our community. These included Carolyn Dugas of Fresh & Foraged who led two fabulous Eat Your Weeds walks (Garlic mustard sauerkraut! Japanese Knotweed pickles!), Tree Warden Michael Metivier for splendid tree identification walks, Rebecca Haynes for a fabulous program on bubbles, Joe Citro for a delightful and spooky Halloween reading, and so many more.

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

Barbara Ball, Director, Windsor Public Library

Actual 2022

Revenue

| | |
|-----------------------|---------------------|
| Contributed Support: | \$ 53,721.28 |
| Investment Income: | \$ 0.00 |
| Miscellaneous Income: | \$ 2,974.47 |
| Town Appropriation: | \$ 99,388.48 |
| Total Revenue: | \$156,084.23 |

Expenses

| | |
|------------------------------------|----------------------|
| General & Administrative Expenses: | \$ 40,547.43 |
| Payroll Expenses: | \$ 88,221.41 |
| Programs and Books: | \$ 9,313.16 |
| Total Expenses: | \$ 138,082.00 |

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 organization dedicated to helping preserve the visual, ecological, and working landscape of the Connecticut River Valley while encouraging and maintaining economic viability throughout.

With its full commissions board and its five Local River Subcommittees (LRS), more than 60 volunteers regularly engaged in the CRJC mission during Fiscal Year 2022 (FY22) or July 1, 2021 through June 30, 2022. We are pleased that both Vermont and New Hampshire have again agreed to fund and sustain the CRJC. The CRJC acknowledges the funding assistance of the New Hampshire Charitable Foundation and the Vermont LaRosa Partnership to advance the year's water quality monitoring by CRJC.

During FY22 the CRJC Commissioners specifically engaged in the following activities through research and proactive engagement of local and state stakeholders from both states:

- Bi-state interaction on water quality conditions and data gaps of the Connecticut River
- FERC hydro-power dam relicensing for the Vernon, Bellows Falls, and Wilder stations
- Climate migration in the Connecticut River Valley
- Series of virtual expert presentations on watershed management topics
- Public meeting laws that support CRJC functioning

In the coming year, the CRJC will:

- Continue to make improvements to CRJC communications to be accessible and informative
- Convene bi-state staff and stakeholders to discuss collaborative management of the Valley
- Advance activities on water quality priorities with state partners and each LRS
- Convene stakeholders to gather input for the Tactical Basin Plans in Vermont
- Produce a New Hampshire Biennial LRS report

If you would like more information on any of our projects, or if you are interested in assisting us, please e-mail us at info@crjc.org. For general information on the CRJC see <https://www.crjc.org/>

CONNECTICUT RIVER – MOUNT ASCUTNEY SUBCOMMITTEE ANNUAL REPORT - 2022

The Mount Ascutney Subcommittee of the Connecticut River Joint Commissions (CRJC) meets every two months and consists of up to two volunteers nominated by riverfront municipalities, with allowance for alternates. Throughout 2022, the Subcommittee has maintained a hybrid meeting format where a quorum of participating municipalities is required to be present in person. Current members of Vermont are Judy Howland from Hartland, William Manner and Kelly Stettner from Springfield, Howard Beach from Weathersfield, and Michael Metivier and Jim Bennett from Windsor, and openings in Rockingham. Current members of New Hampshire are John Streeter from Charlestown, Colleen O'Neill and Jeffrey Plant from Cornish, David Taylor from Plainfield, and openings in Claremont. Those with only one representative have an opening for a second volunteer. During 2022, David Taylor from Plainfield served as chair. Meetings and events are open to the public.

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

ORGANIZATIONS SERVING WINDSOR

During 2022, Mount Ascutney engaged on several issues. Permits that were reviewed include multiple on herbicide use, water infrastructure improvement in Charlestown, farm store development in Hartland, industrial park buildout in Windsor, and boat landing replacement in Claremont. Mount Ascutney also provided comments to the VT Basin 10 Tactical Basin Plan for the Black and Ottauquechee Rivers, and continues to monitor the Bellows Falls Dam relicensing activity.

Mount Ascutney also supported outreach efforts in service of the Connecticut River, including a virtual speaker series (see www.crjc.org/riverwide) that delved into conversations on the local river recreation economy, stormwater retrofits, native american history & current experiences, and human & beaver dams. Further, Mount Ascutney supported water quality monitoring efforts at two sites along the Connecticut River.

In 2023, Mount Ascutney will continue their activities in management, outreach, and learning for the Connecticut River. Mount Ascutney welcomes local participation in permit reviews, educational events, watershed planning, and water quality monitoring. If you are interested to learn more, please contact us at info@crjc.org.

GREEN MOUNTAIN RSVP

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

Green Mountain RSVP (GMRSVP), an AmeriCorps Seniors program, is for people age 55 and older who volunteer in their community. GMRSVP helps local non-profit organizations by recruiting and matching volunteers engaging them in the service of others and helping community partners meet their mission.

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

There are 7 GMRSVP Volunteers who live in Windsor. The Bone Builder class previously held at the Windsor Rec Center has become a very popular ZOOM class led by 2 certified instructors, 3 days per week for a dozen people. The Bone Builder class at Windsor Village has a certified instructor and a co-leader facilitating class twice a week for 6 people. 2 talented craftspeople make quilts and crocheted lap robes for Mt. Ascutney Hospital and the Springfield Santa Claus Club elders. Volunteers in Action is a department of the hospital, and we have an active relationship with them. One volunteer delivers meals, and two others provide transportation to their senior clients. The MLK Sunshine Project and the recent Veteran's Appreciation inspired two GMRSVP Volunteers to prepare 100 cards.

78% of GMRSVP volunteers continued to serve during the pandemic. Programming pivoted to serve the community and focused on addressing social isolation, wellness, and food insecurity. GMRSVP's recruitment efforts broadened to fill new and existing needs.

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

ORGANIZATIONS SERVING WINDSOR

HEALTH CARE & REHABILITATION SERVICES (HCRS)

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

During FY22, HCRS provided 11,151 hours of services to 191 residents of the Town of Windsor. The services provided included all of HCRS' programs resulting in a wide array of supports for the residents of Windsor.

Anyone with questions about HCRS services should contact George Karabakakis, Chief Executive Officer, at (802) 886-4500.

HISTORIC HOMES OF RUNNEMEDE (HHR)

40 Maxwell Perkins Lane, Windsor, VT 05089

Historic Homes of Runnemedede (HHR) is a nonprofit Level III Residential Care facility with two assisted living houses, Stoughton and Evarts and an independent living apartment building at Cox House.

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 Meals on Wheels program, produced by the Stoughton House kitchen and coordinated by Volunteers in Action, delivers a common sense solution to the problems caused by hunger.

We are asking the Town to help fund our Meals on Wheels program, which sends out over 20,000 hot, freshly made meals to homebound individuals each year. In 2022, over thirty-seven percent of our food budget went to helping our neighbors and friends through meal delivery, which allows for an opportunity for what can be much needed socialization for our fellow community members. Some of the meal delivery visits are the only visits that the recipients receive, making it a very important program.

In normal circumstances (COVID restrictions), the congregate meals are open to the public and occur 7 days a week at 12:30pm. At this time, we pack the congregate meals to ensure they have a hot meal daily.

HHR has been dedicated to Meals on Wheels for over thirty years and with your help, we will continue to serve the community with this essential program.

Respectfully,
Gisele Martell, RN, HHR Administrator

Please vote YES to our item on the 2023 ballot, to appropriate the sum of \$12,500.00 to the nonprofit assisted living facility known as Historic Homes of Runnemedede to support the continuation of the Meals on Wheels program. This will allow us to continue to serve the community with this essential program.

PUBLIC HEALTH COUNCIL OF THE UPPER VALLEY

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

ORGANIZATIONS SERVING WINDSOR

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 2022, 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 ongoing 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 1,450 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. We are also serving as host for the Upper Valley Community Health Equity Partnership, a program funded by the State of Vermont through a grant from the US Centers for Disease Control and Prevention.
- Collaborated with local school districts and the Hartford Community Coalition to ensure availability of summer meals for children in the region.

PHC appreciates the opportunity to serve the residents of Windsor and will continue to work hard to meet your needs in 2023. For more information about PHC, visit us at www.uvpublichealth.org.

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

Senior Solutions (Council on Aging for Southeastern Vermont, Inc.) promotes 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.

Windsor residents received one or more of these services in year ending 6/30/2022: Information & Assistance (174 calls or office visits), Medicare assistance, Caregiver support, Grant Assistance, In-home Case Management/support (42 clients received 357 hours of service), Visits/errands/phone calls by our volunteers (2 clients, 18 hours), and/or 9,749 meals provided in collaboration with Volunteers in Action, Stoughton House, Mt. Ascutney Hospital, and Exit Ate restaurant (many community meals have been closed since COVID, though).

We financially support local meal providers by distributing federal and state funds which help them operate. 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 the town might give 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 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, Thrift Stores, and a Community Solar program.

In the community of Windsor we have provided the following services during FY2022:

- **Weatherization:** 17 housing units (22 people) received weatherization services.
- **Emergency Heating Replacement:** 4 households (8 people) received emergency repair or replacement of failed heating systems.
- **VT Match Savings:** 5 households (10 people) received financial literacy education, or participated in a program to match sustained savings for purchase of a home, vehicle, education, or business startup.
- **Tax Preparation:** 50 households (62 people) received free income tax preparation services.
- **Family Services:** 79 households (126 people) received 306 services (including crisis resolution, financial counseling, nutrition education, forms assistance, referral to and assistance with accessing needed services)
- **Fuel/Utility Assistance:** 32 households (80 people) received 49 assists to receive emergency heating fuel or to resolve utilities disconnects.
- **Housing Assistance:** 41 households (67 people) received 43 assists to obtain or to stay in their housing, or received assistance to pay past-due rental or mortgage expenses.
- **Thrift Store Vouchers:** 2 households (3 people) received vouchers to obtain clothing or goods from SEVCA's Good Buy Thrift Stores to fulfill household needs at no cost.
- **Head Start:** 12 families (42 people) received comprehensive early education and family support services.
- **Solar Energy Program:** 2 households (5 people) received solar energy credits on their electric bills to reduce their energy burden, totaling \$814.
- **Emergency Home Repair:** 3 households (4 people) received emergency home repairs to address immediate health or safety issues in their home.

The combined value of services provided for residents of Windsor exceeded \$170,369.00.

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

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

SOUTHERN WINDSOR/WINDHAM COUNTIES SOLID WASTE MANAGEMENT DISTRICT

www.vtsolidwastedistrict.org

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

ORGANIZATIONS SERVING WINDSOR

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. Many composting resources are available on the District's website, which also has a list of haulers who pick up food scraps curbside.

District constructed a permanent, seasonal household hazardous waste (HHW) depot in Springfield which opened on June 2, 2022. The site, located at the Alva Waste transfer station, is managed by the District. It was open, by appointment, for four months. The Depot will re-open in May 2023. We accept a long list of products, which can be read on our website.

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

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

This is the "reuse" symbol and that is what we do with glass that is brought to the Springfield, Weathersfield, and Ludlow transfer stations. After collecting at least 500 tons of glass bottles and jars, the glass is ground up and made available to contractors and residents for construction and drainage projects.

Respectfully submitted,

Mary T. O'Brien

Recycling Coordinator

Thomas Kennedy

District Manager

Ham Gillett

Outreach Coordinator

SPECIAL NEEDS SUPPORT CENTER

129 South Main Street, Suite 103, WRJ, VT 05001 | 603-448-6311 | www.snsc-uv.org

The Special Needs Support Center is a group of individuals and families throughout the Upper Valley and beyond who proudly work together to create a community where people with special needs, across the spectrum and throughout the life span, can live their best lives. All of our services help people with special needs, and their families, have opportunities and support to pursue their goals and aspirations.

Adult Services

Art Lab is a weekly open studio art program for adults with special needs. To meet the increased need for mental health support during the pandemic we hired an art teacher with her Master's in Art Therapy.

Happenings is a social activities program for adults with special needs. Activities include artmaking, cooking, dances, apple picking, and other social, educational, and recreational activities as identified by participants. During the pandemic and beyond we have increased programming from once a month to 4-5 days per week.

Youth Services

Aspire is a recreation program for children with disabilities. This year we expanded from a weekly program to a daily afterschool, vacation time, and summertime program for students with disabilities to get academic support and strengthen social skills. Having a safe after school space will provide young people with disabilities additional opportunities to generalize skills they are working on at school while creating peer connections to address these challenges. Additionally, the programs reduce the regression that can accompany unstructured times while decreasing the pressure families have to find appropriate child care or

ORGANIZATIONS SERVING WINDSOR

take time off of work.

Parent Educational Support and Advocacy supports parents in all aspects of the special education and Section 504 process. During the pandemic we expanded this program to include a Parent to Parent Peer Support Program.

Community Services

Special Needs Information Program (SNIP)

SNIP is a voluntary program to help emergency responders identify and respond to vulnerable residents with special needs. The program is intended to aid police dispatchers and officers in their response to calls for assistance that may involve individuals with disabilities. This may include locating a missing person, medical emergency, crisis situation, behavioral episode, or other interactions.

Sensory Friendly Upper Valley

Sensory Friendly Upper Valley supports community partners in creating sensory friendly spaces in the Upper Valley to help the community move beyond awareness and to foster an authentic appreciation of neurodiversity.

Through the pandemic and beyond, our team remains nimble and flexible in meeting the ever-evolving needs of the SNSC Community. In FY23, SNSC provided 2,950 hours of service to 317 families including more than 80 hours of service for Windsor Residents.

***Respectfully,
Laura Perez, Executive Director***

THE MOOVER ROCKINGHAM

As a private non-profit 501c3 transportation company since 2003, The MOOver Rockingham relies heavily and more than ever on local contributions. These funds allow us to draw down federal funds to provide operating support and the required match for our replacement vehicles. Windsor has contributed to us for many years, and we thank you again for your support.

The MOOver Rockingham 's mission is to provide a safe, reliable and efficient transportation system that supports economic opportunity and quality of life for 30 Windham and southern Windsor County towns. We operate bus routes and senior and disabled transportation services via our fleet of 23 buses and a network of volunteer drivers. We receive state and federal grants, contributions from towns and resorts, fares, and contributions from our human service partners.

The MOOver Rockingham 's total operating expenses last year were \$3,126,525.85. We provided 124,706 bus, van, taxi, and volunteer rides. Our buses and vans traveled 482,303 miles over 29,326 hours. Windsor contribution supports continuing public transit in your town and throughout the region. Service levels vary by town and from year by year. A town's transportation needs can be minimal some years and large the next. We need your help to remain a healthy company to be able to respond to needs of the elderly, disabled, or in an emergency or crisis when the need arises. We are requesting a \$ 1750 contribution from Windsor this year. We hope you will support our funding request.

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

Thank you!
Christine Howe, General Manager

ORGANIZATIONS SERVING WINDSOR

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)

Springfield Local Health Office Report 2022

Twelve Local Health Offices around the state are your community connection with the Vermont Department of Health. The contact information for your district office is listed at the top of this page. We provide essential services and resources to your towns to protect and promote the health and well-being of people in Vermont. For example, in the past year, the Springfield Local Health Office:

Protected communities from COVID-19: Since the pandemic began three years ago, our doors have remained open, and we've been able to serve communities thanks to individuals, families, schools, businesses, first responders, and countless others that collaborated with us to meet the needs of local towns. We provided vaccine, testing, personnel, and information, along with other key public health services.

Worked to prevent and control the spread of disease: In collaboration with community partners, we hosted over 70 COVID-19 vaccination clinics and provided over 6,540 COVID-19 doses. Since August 2021, all local health offices have also documented and helped manage 8,125 COVID-19-related situations, including 1,271 COVID-19 outbreaks. <https://www.healthvermont.gov/disease-control/covid-19>

Ensured local preparedness for future emergencies: We worked with partners like schools, hospitals, and emergency personnel to ensure effective pandemic response and support preparedness to distribute medicine, supplies, and information during emergencies. This year, we responded to the emergence of human monkeypox virus by sharing information and providing vaccine to community members.

Stayed attentive to people and communities most underserved: We provided services and resources to people who are more likely to experience adverse health outcomes due to health inequities. For example, we provided vaccine at schools without access, shelters, meal, and food distribution sites, farms, and more.

Collaborated with Town Health Officers on environmental health: To help Vermonters better understand the relationship between their environment and their health, we collaborated with towns and other local partners. Find information about environmental health including lead, cyanobacteria (blue-green algae), food safety, drinking water, climate change, healthy homes, healthy schools, and more at www.healthvermont.gov/environment.

Provided Special Supplemental Nutrition to Women, Infant and Children (WIC) services and resources to families and children: Provided WIC nutrition education and support to 892 individuals between July 1, 2021 and June 31, 2022, while enabling them to save on groceries so they can have more income to spend on other pressing family needs. WIC also empowers families with breastfeeding/chestfeeding support and provides referrals to other health and nutrition services. Learn more at www.healthvermont.gov/wic.

Supported student health and youth empowerment: According to the Vermont Youth Risk Behavior Survey, 60% percent of students in Windsor County and 56% in Windham County agree or strongly agree that they "believe they matter to people in their community." The state average is 58%. Regionally, efforts like mentoring and after-school enrichment programs help to ensure youth feel valued and included.

ORGANIZATIONS SERVING WINDSOR

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 cost 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, 2021 and June 30, 2022, VNH made 4887 in-home visits to 148 residents. This included approximately \$35,668 in unreimbursed care to residents.

- **Home Health Care**: 1691 home visits to 101 residents with short-term medical or physical needs.
- **Hospice Services**: 1372 home visits to 12 residents who were in the final stages of their lives.
- **Long-Term Care**: 1758 home visits to 28 residents with chronic medical problems who need extended care in home to avoid admission to a nursing home.
- **Skilled Pediatric Care**: 66 home visits to 7 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.

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,
Anthony Knox, Community Relations Manager

VOLUNTEERS IN ACTION

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

During the past year, ViA has:

- Provided no-cost transportation for **over 1,000 trips** for various community members to medical appointments and quality of life needs covering **over 13,000 miles** (which includes over 6,000 for Windsor neighbors);
- Partnered with the VT Foodbank to provide **over 4,000 meals** and education/outreach to improve food security through the VeggieVanGo program;
- Partnered with Senior Solutions and Historic Homes of Runnemedede to deliver **approximately 18,000 meals** through the Meals on Wheels program along with the accompanying safety checks; and

ORGANIZATIONS SERVING WINDSOR

- Spent collectively **over 1,700 hours** knitting hearts and garments for those in need and for comfort to those hospitalized and their families at Mt. Ascutney Hospital & Health Center, David's House, and Molly's Place at Dartmouth Hitchcock Medical Center.

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

On behalf of the staff, volunteers, and recipients of services here at Volunteers in Action (ViA), I'd like to extend our sincere gratitude to the Town of Windsor for their consistent support of our program.

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

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 (VWSA). 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.

Prostate 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.

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 VSNIIP 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 VSNIIP Application, send a 9" S.A.S.E to: VSNIIP, 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.VWSAHS.org
VWSA 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, VWSA Humane Society Executive Director/VSNIIP Administrator

ORGANIZATIONS SERVING WINDSOR

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 assisted 42 homeowners by providing low-cost loans to make critical repairs. The one-to-one counseling assist 41 new homeowners in 2022 by navigating them through the purchase process to closing on their new home. The Shared Equity program has 140 homes currently and provides grants to income-eligible homebuyers to subsidize the purchase of single-family homes which lowers the cost to the homebuyer. The VHIP (Vermont Housing Improvement Program) works with private landowners to rehab and/or create new units. There are 40 Active projects spread across the whole of Windham and Windsor Counties with 45 potential projects and awaiting shovel-readiness. Our Housing Retention Program has assisted 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. The Bellows Falls Garage, slated to open at the end of March '23, will introduce 27 new apartments to Downtown Bellows Falls, and contribute to the revitalization of this portion of the historic Vermont village. The Alice Holway Drive development in Putney is proposed to create 25 new homes within the village and awaits the end of the appeal process. This year, WWHT worked on deep retrofits and renovations on 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. The Central & Main development in downtown Windsor is entering into the permitting phase at the beginning of 2023.

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 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's VERAP program before it closed in the Fall of '22. We've expanded our supportive services capacity through participating in the SASH For All program, connecting residents of all ages to critical resources to meet their self-driven health and well-being goals. Although WWHT is a non-profit, we pay local property taxes on our rental properties and our shared-equity homeowners pay property taxes to the Towns and Villages.

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

WINDSOR CONNECTION RESOURCE CENTER

Thank you for the opportunity to serve the Windsor Community! The Windsor Connection Resource Center has completed another year of service to community members. My hope is that the information below is helpful and I am at your service with any questions you may have.

I have listed the services provided through the Resource Center below for your review. The funding that we are requesting will be used to support the salary of the Service Coordinators who work at the center Monday

ORGANIZATIONS SERVING WINDSOR

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.

| | | | |
|-------------|---|------------|--|
| 566 | Providers On Site | 119 | Economic Services |
| 2153 | Number Of Clients | 150 | Educational Services |
| 302 | New Clients | 72 | Employment Services |
| 1852 | Returning Clients | 110 | Health Care & Rehab. Services |
| 162 | Alcohol & Drug Rehab. Counseling | 47 | Housing Services |
| 25 | Child Care Services | 242 | Mental Health Services |
| 93 | Comm. Health & Comm. Services | 62 | MAHHC Services |
| 287 | Dept. For Children & Families | 101 | SEVCA Services |
| 18 | Disabilities Services: Voc. Rehab. | 632 | Senior Solutions |
| 98 | Domestic Violence & Assault | 86 | Tax Services: SEVCA/RSVP |
| 236 | Easter Seals Services | 22 | Visiting Nurses: VNAVTH |

This year we have added a number of new providers to the Center. We started play groups every Friday at the Center for families. We meet monthly with health and human service providers to share information and resources that will allow us to better serve our community.

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

Thank you for the opportunity to serve.

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

WINDSOR COUNTY MENTORS

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

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

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

Youth with mentors have:

- Increased high school graduation rates, including higher college enrollment rates and higher educational aspirations
- Enhanced self-esteem and self-confidence

ORGANIZATIONS SERVING WINDSOR

- 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 2022, WCM served and supported school- and community-based mentorships with children from towns throughout Windsor County including two (2) in 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 almost 30 dollars in benefits to children returned to the community for every dollar spent on mentoring!

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

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

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

Matthew Garcia, Executive Director

WISE

Mission Statement:

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

Since 1971 WISE has been the only organization dedicated to providing crisis advocacy and support for victims of gender-based violence within 23 communities in Upper Valley, including Windsor, VT. WISE offers a confidential and free 24-hour crisis line, support groups and workshops, emergency shelter, safety planning and accompaniment to hospitals, police stations, court houses and other social service agencies. In FY22 (7/1/22-6/30/22), WISE provided advocacy and other critical support services to a total of 1434 people, 69% accessed WISE services for the first time. Among the advocacy responses sought from WISE, safety planning, legal advocacy, and crisis counseling were the most common. WISE advocates are available every hour, every day at 866-348-WISE, or chat online at wiseuv.org.

TOWN BUDGET TO ACTUAL REPORTS

FY 2021 – 2022

AND

PROPOSED TOWN BUDGET

FY 2023 – 2024

| Town of Windsor Revenues | | | | | |
|--|---------------------------|------------------------|--------------------------|------------------------|------------------------|
| Budget to Actual - Year Ending June 30, 2023 | | | | | |
| Proposed Budget - Year Ending June 30, 2024 | | | | | |
| REVENUE | | Budget FY - 2022 | Actual FY-2022 Pd:12 | Budget FY - 2023 | Budget FY - 2024 |
| 100-20 GEN. PROPERTY TAXES | | | | | |
| 100-2000-01.00 | Real Taxes | \$ 3,822,952.00 | \$ (3,813,415.51) | \$ 3,948,269.00 | \$ 4,053,572.00 |
| 100-2000-01.01 | Real Taxes-Capital Expens | \$ 65,000.00 | \$ (65,000.00) | \$ 65,000.00 | \$ 115,000.00 |
| 100-2000-01.02 | Real Taxes-Reserve Fund | \$ 75,000.00 | \$ (75,000.00) | \$ 85,000.00 | \$ 105,000.00 |
| 100-2000-02.00 | Real Taxes-Voted Separate | \$ 181,153.51 | \$ (181,153.51) | \$ 187,045.54 | \$ 189,023.92 |
| 100-2000-04.00 | PILOT & Current Use Taxes | \$ 220,000.00 | \$ (213,402.00) | \$ 220,000.00 | \$ 215,000.00 |
| 100-2000-04.01 | PILOT - Stoughton House | \$ 6,000.00 | \$ (6,000.00) | \$ 6,000.00 | \$ 6,000.00 |
| 100-2000-04.02 | Town Share Railroad Tax | \$ 2,400.00 | \$ (1,208.53) | \$ 2,400.00 | \$ 2,400.00 |
| 100-2000-04.03 | PILOT-Dept. Interior | \$ 3,150.00 | \$ - | \$ 3,100.00 | \$ - |
| 100-2000-04.04 | PILOT-HCRS | \$ 2,183.00 | \$ (2,197.00) | \$ 2,100.00 | \$ 2,750.00 |
| 100-2000-05.00 | Tax Abatement | \$ (5,000.00) | \$ 21,143.60 | \$ (2,500.00) | \$ (2,500.00) |
| 100-2000-06.00 | Penalties & Int. on Taxes | \$ 30,000.00 | \$ (45,666.25) | \$ 30,000.00 | \$ 40,000.00 |
| Total GEN. PROPERTY TAXES | | \$ 4,402,838.51 | \$ (4,381,899.20) | \$ 4,546,414.54 | \$ 4,726,245.92 |
| 100-21 ADMINISTRATION | | | | | |
| 100-2100 TOWN CLERK | | | | | |
| 100-2100-01.00 | Business | \$ 1,750.00 | \$ (2,494.00) | \$ 1,000.00 | \$ 1,500.00 |
| 100-2100-02.00 | Dog Licenses | \$ 2,730.00 | \$ (2,029.00) | \$ 3,000.00 | \$ 2,000.00 |
| 100-2100-03.00 | Town Clerk Fees | \$ 28,000.00 | \$ (34,503.00) | \$ 30,000.00 | \$ 32,000.00 |
| 100-2100-04.00 | Restoration Fees | \$ 5,000.00 | \$ (10,142.41) | \$ 5,000.00 | \$ 10,000.00 |
| 100-2100-05.00 | School Share Elections | \$ 500.00 | \$ (500.00) | \$ 500.00 | \$ 500.00 |
| 100-2100-07.00 | Vehicle Registration | \$ 120.00 | \$ (33.00) | \$ - | \$ - |
| 100-2100-08.00 | Marriage License Fees | \$ 1,200.00 | \$ (1,270.00) | \$ 1,500.00 | \$ 1,200.00 |
| Total TOWN CLERK | | \$ 39,300.00 | \$ (50,971.41) | \$ 41,000.00 | \$ 47,200.00 |
| 100-2120 TOWN TREASURER | | | | | |
| 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 | \$ - | \$ (3,105.84) | \$ - | \$ - |
| 100-2120-03.01 | Tax Sale Rev&Int-Bugbee | \$ - | \$ 16,378.43 | \$ - | \$ - |
| 100-2120-04.00 | Cannabis Local Fees | \$ - | \$ - | \$ - | \$ - |
| Total TOWN TREASURER | | \$ 1,350.00 | \$ 11,922.59 | \$ 1,350.00 | \$ 1,350.00 |
| 100-2130 LISTERS | | | | | |
| 100-2130-01.00 | Listers Copy Fees | \$ - | \$ - | \$ 25.00 | \$ - |
| 100-2130-02.00 | State Funding-Reappraisal | \$ 12,000.00 | \$ (12,092.78) | \$ 12,000.00 | \$ 12,000.00 |
| Total LISTERS | | \$ 12,000.00 | \$ (12,092.78) | \$ 12,025.00 | \$ 12,000.00 |
| 100-2140 ZONING/PLANNING | | | | | |
| 100-2140-01.00 | Zoning Fees | \$ 2,000.00 | \$ (1,554.38) | \$ 2,000.00 | \$ 5,000.00 |
| Total ZONING/PLANNING | | \$ 2,000.00 | \$ (1,554.38) | \$ 2,000.00 | \$ 5,000.00 |
| 100-2150 ADMINISTRATOR/SELECTBOARD | | | | | |
| 100-2150-11.00 | Grnt-CrnvrsSt&LclFscIRcfd | \$ - | \$ (69,472.91) | \$ - | \$ - |
| Total ADMINISTRATOR/SELECTBOARD | | \$ - | \$ (69,472.91) | \$ - | \$ - |

| Town of Windsor Revenues | | | | | |
|--|---------------------------|------------------------|--------------------------|------------------------|------------------------|
| Budget to Actual - Year Ending June 30, 2023 | | | | | |
| Proposed Budget - Year Ending June 30, 2024 | | | | | |
| REVENUE | | Budget FY - 2022 | Actual FY-2022 Pd:12 | Budget FY - 2023 | Budget FY - 2024 |
| 100-2160 WELCOME CENTER | | | | | |
| 100-2160-02.00 | WC-Rental Space Revenue | \$ 1,000.00 | \$ (1,300.00) | \$ 1,000.00 | \$ 1,500.00 |
| Total WELCOME CENTER | | \$ 1,000.00 | \$ (1,300.00) | \$ 1,000.00 | \$ 1,500.00 |
| | | | | | |
| Total ADMINISTRATION | | \$ 55,650.00 | \$ (123,468.89) | \$ 57,375.00 | \$ 67,050.00 |
| | | | | | |
| 100-24 PUBLIC SAFETY | | | | | |
| 100-2400 POLICE FEES | | | | | |
| 100-2400-01.00 | Spec. Police-Crossing Gd. | \$ 4,400.00 | \$ (4,400.00) | \$ 4,500.00 | \$ 4,500.00 |
| 100-2400-02.00 | Special Police Details | \$ 10,000.00 | \$ (15,023.75) | \$ 10,000.00 | \$ 10,000.00 |
| 100-2400-03.00 | GRNT-GHSP/BS CIOT DD RE | \$ - | \$ (417.24) | \$ - | \$ - |
| 100-2400-06.00 | Finger Printing Revenues | \$ 15,000.00 | \$ (15,575.00) | \$ 15,000.00 | \$ 17,000.00 |
| 100-2400-08.00 | Misc. Police Revenue | \$ 3,000.00 | \$ (4,273.00) | \$ 3,000.00 | \$ 4,000.00 |
| 100-2400-09.00 | Refunds - Seizures | \$ - | \$ (0.01) | \$ - | \$ - |
| 100-2400-12.00 | SRO-School Reimbursement | \$ 81,000.00 | \$ (82,610.00) | \$ 82,610.00 | \$ 82,610.00 |
| 100-2400-12.02 | West Windsor Coverage | \$ 101,450.00 | \$ (101,448.00) | \$ 104,500.00 | \$ 108,680.00 |
| 100-2400-14.00 | District Court Fines | \$ 5,000.00 | \$ (6,646.50) | \$ 5,000.00 | \$ 6,500.00 |
| 100-2400-15.00 | Parking Tickets | \$ 2,200.00 | \$ (2,775.00) | \$ 2,000.00 | \$ 2,500.00 |
| Total POLICE FEES | | \$ 222,050.00 | \$ (233,168.50) | \$ 226,610.00 | \$ 235,790.00 |
| | | | | | |
| 100-2420 FIRE FEES | | | | | |
| 100-2420-09.00 | Fire - Misc. Revenue | \$ 500.00 | \$ (10.00) | \$ - | \$ - |
| Total FIRE FEES | | \$ 500.00 | \$ (10.00) | \$ - | \$ - |
| | | | | | |
| 100-2430 AMBULANCE FEES | | | | | |
| 100-2430-01.00 | Ambulance Contracts | \$ 58,500.00 | \$ (62,677.00) | \$ 65,000.00 | \$ 73,000.00 |
| 100-2430-02.00 | Ambulance Patients | \$ 1,050,000.00 | \$ (1,145,855.94) | \$ 1,050,000.00 | \$ 1,350,000.00 |
| 100-2430-03.00 | Amb.- Ins. Adjustments | \$ (194,250.00) | \$ 286,269.95 | \$ (194,250.00) | \$ (405,000.00) |
| 100-2430-03.01 | Prior FY Year-Bad Debt | \$ (80,000.00) | \$ 65,461.65 | \$ (80,000.00) | \$ (65,000.00) |
| 100-2430-09.00 | Misc. Ambulance Revenue | \$ - | \$ (2,370.00) | \$ - | \$ - |
| 100-2430-09.04 | Grnt-CvdTst&Vcn03420-0872 | \$ - | \$ (14,015.00) | \$ - | \$ - |
| Total AMBULANCE FEES | | \$ 834,250.00 | \$ (873,186.34) | \$ 840,750.00 | \$ 953,000.00 |
| | | | | | |
| Total PUBLIC SAFETY | | \$ 1,056,800.00 | \$ (1,106,364.84) | \$ 1,067,360.00 | \$ 1,188,790.00 |
| | | | | | |
| 100-25 PUBLIC WORKS | | | | | |
| 100-2500-04.00 | STATE GRANT-Highways | \$ 105,000.00 | \$ (121,441.32) | \$ 135,000.00 | \$ 120,000.00 |
| 100-2500-06.08 | Grnt-MncplRdGrntInAdPg'21 | \$ - | \$ (13,879.88) | \$ - | \$ - |
| 100-2500-06.09 | Grnt-MncplRd'22 GA0237 | \$ - | \$ - | \$ - | \$ - |
| 100-2500-07.00 | Weight Permits | \$ 275.00 | \$ (255.00) | \$ 250.00 | \$ 250.00 |
| 100-2500-09.00 | Misc. | \$ 500.00 | \$ (75.00) | \$ 500.00 | \$ - |
| 100-2500-10.00 | Grnt-BttrRd'23 BR1023 | \$ - | \$ - | \$ - | \$ - |
| Total PUBLIC WORKS | | \$ 105,775.00 | \$ (135,651.20) | \$ 135,750.00 | \$ 120,250.00 |

| Town of Windsor Revenues | | | | | |
|--|---------------------------|------------------------|--------------------------|------------------------|------------------------|
| Budget to Actual - Year Ending June 30, 2023 | | | | | |
| Proposed Budget - Year Ending June 30, 2024 | | | | | |
| | | Budget | Actual | Budget | Budget |
| REVENUE | | FY - 2022 | FY-2022 Pd:12 | FY - 2023 | FY - 2024 |
| 100-27 RECREATION | | | | | |
| 100-2700-05.00 | Program Participation Fee | \$ 100,000.00 | \$ (125,974.13) | \$ 100,000.00 | \$ 115,000.00 |
| Total RECREATION | | \$ 100,000.00 | \$ (125,974.13) | \$ 100,000.00 | \$ 115,000.00 |
| | | | | | |
| 100-29 MISCELLANEOUS | | | | | |
| 100-2900-01.00 | Int. on Gen. Sweep Acct. | \$ 1,000.00 | \$ (1,464.88) | \$ 1,500.00 | \$ 1,700.00 |
| 100-2920-01.00 | Misc. Fees & Charges | \$ - | \$ - | \$ - | \$ - |
| 100-2920-04.00 | W&S Bldg. Overhead Costs | \$ 15,500.00 | \$ (15,800.00) | \$ 15,500.00 | \$ 16,000.00 |
| 100-2920-05.00 | W&S Cat Loader Charge | \$ 13,783.00 | \$ - | \$ - | \$ - |
| 100-2970-01.00 | Refunds-Ins. Claims | \$ - | \$ (16,365.22) | \$ - | \$ - |
| 100-2990-03.00 | Misc. Other Revenue | \$ 500.00 | \$ (2,227.10) | \$ - | \$ - |
| 100-2999-00.00 | TRANS FROM HLF. FUND | \$ 5,000.00 | \$ - | \$ 5,000.00 | \$ 5,000.00 |
| Total MISCELLANEOUS | | \$ 35,783.00 | \$ (35,857.20) | \$ 22,000.00 | \$ 22,700.00 |
| | | | | | |
| Total Revenues | | \$ 5,756,846.51 | \$ (5,909,215.46) | \$ 5,928,899.54 | \$ 6,240,035.92 |
| | | | | | |

| Town of Windsor Expenses | | | | | |
|--|---------------------------|------------------------|-------------------------|------------------------|------------------------|
| Budget to Actual - Year Ending June 30, 2023 | | | | | |
| Proposed Budget - Year Ending June 30, 2024 | | | | | |
| EXPENSES | | Budget FY - 2022 | Actual FY-2022 Pd:12 | Budget FY - 2023 | Budget FY - 2024 |
| 100-30 SELECTMEN | | | | | |
| 100-3000 GOVERNANCE | | | | | |
| 100-3000-10.02 | Wages-Clerk | \$ (1,500.00) | \$ 412.50 | \$ (3,000.00) | \$ (3,000.00) |
| 100-3000-10.03 | Wages | \$ (5,750.00) | \$ 6,562.50 | \$ (6,500.00) | \$ (6,500.00) |
| 100-3000-15.04 | FICA & MEDI | \$ (440.00) | \$ 533.68 | \$ (525.00) | \$ (497.00) |
| 100-3000-30.00 | Advertising | \$ (250.00) | \$ - | \$ (250.00) | \$ - |
| 100-3000-40.01 | Meetings/Travel | \$ (200.00) | \$ 29.98 | \$ (200.00) | \$ - |
| 100-3000-40.02 | Membership / Books | \$ (5,501.00) | \$ 6,064.88 | \$ (6,400.00) | \$ (6,650.00) |
| 100-3000-40.03 | Training | \$ (500.00) | \$ 120.00 | \$ (250.00) | \$ (250.00) |
| 100-3000-44.00 | Contingencies | \$ - | \$ 200.00 | \$ (10,000.00) | \$ - |
| 100-3000-44.01 | Morale Fund | \$ (3,500.00) | \$ 2,924.50 | \$ (3,500.00) | \$ (3,500.00) |
| 100-3000-62.00 | Printing-Town Report | \$ (1,500.00) | \$ 1,138.54 | \$ (1,250.00) | \$ (1,250.00) |
| Total GOVERNANCE | | \$ (19,141.00) | \$ 17,986.58 | \$ (31,875.00) | \$ (21,647.00) |
| 100-3020 ECONOMIC DEVELOPMENT | | | | | |
| 100-3020-60.02 | WIC Economic Development | \$ (50,000.00) | \$ 50,000.00 | \$ (50,000.00) | \$ (50,000.00) |
| 100-3020-75.03 | Grant-RISE Vt MAHHC | \$ - | \$ 1,094.02 | \$ - | \$ - |
| Total ECONOMIC DEVELOPMENT | | \$ (50,000.00) | \$ 51,094.02 | \$ (50,000.00) | \$ (50,000.00) |
| Total SELECTMEN | | \$ (69,141.00) | \$ 69,080.60 | \$ (81,875.00) | \$ (71,647.00) |
| 100-32 ADMINISTRATION & MGT. | | | | | |
| 100-3200 MANAGEMENT | | | | | |
| 100-3200-10.01 | Wages-Admin. Management | \$ (170,305.00) | \$ 164,694.77 | \$ (180,207.00) | \$ (178,869.00) |
| 100-3200-15.04 | FICA & MEDI | \$ (13,028.00) | \$ 12,470.27 | \$ (13,786.00) | \$ (13,683.00) |
| 100-3200-15.05 | 401K Contrib. | \$ (13,440.00) | \$ 14,175.85 | \$ (14,657.00) | \$ (14,804.00) |
| 100-3200-15.06 | Car Allowance | \$ (4,500.00) | \$ 4,673.16 | \$ (4,500.00) | \$ (4,500.00) |
| 100-3200-20.00 | Office Supplies/Equip. | \$ (1,500.00) | \$ 1,933.24 | \$ (1,250.00) | \$ (2,000.00) |
| 100-3200-40.01 | Meetings/Travel | \$ (500.00) | \$ 1,256.21 | \$ (500.00) | \$ (1,500.00) |
| 100-3200-40.02 | Memberships/Books | \$ (1,500.00) | \$ 1,778.81 | \$ (1,500.00) | \$ (2,000.00) |
| 100-3200-60.00 | C/S-Auditing Firm | \$ (10,000.00) | \$ 12,936.00 | \$ (13,000.00) | \$ (13,500.00) |
| 100-3200-60.01 | C/S-Legal | \$ (10,000.00) | \$ 13,717.27 | \$ (9,000.00) | \$ (10,000.00) |
| 100-3200-60.03 | Grnt-CrnvrsSt&LclFscIRcEx | \$ - | \$ 69,472.91 | \$ - | \$ - |
| Total MANAGEMENT | | \$ (224,773.00) | \$ 297,108.49 | \$ (238,400.00) | \$ (240,856.00) |
| 100-3220 ACCOUNTING and FINANCE | | | | | |
| 100-3220-20.00 | Office Supplies/Equip. | \$ (1,000.00) | \$ 1,118.90 | \$ (750.00) | \$ (1,000.00) |
| 100-3220-40.01 | Meetings/Travel | \$ - | \$ 230.00 | \$ - | \$ - |
| 100-3220-40.02 | Memberships/Books | \$ (500.00) | \$ 1,035.00 | \$ (500.00) | \$ (1,000.00) |
| 100-3220-40.03 | Training | \$ (500.00) | \$ 4,464.97 | \$ (1,000.00) | \$ (1,000.00) |
| 100-3220-56.00 | Computer Services | \$ (15,000.00) | \$ 18,801.77 | \$ (15,000.00) | \$ (19,000.00) |
| 100-3220-56.01 | Computer Equipment | \$ (3,000.00) | \$ 1,608.08 | \$ (3,000.00) | \$ (3,000.00) |
| Total ACCOUNTING and FINANCE | | \$ (20,000.00) | \$ 27,258.72 | \$ (20,250.00) | \$ (25,000.00) |
| Total ADMINISTRATION & MGT. | | \$ (244,773.00) | \$ 324,367.21 | \$ (258,650.00) | \$ (265,856.00) |

| Town of Windsor Expenses | | | | | |
|--|---------------------------|-----------------------|---------------------|-----------------------|-----------------------|
| Budget to Actual - Year Ending June 30, 2023 | | | | | |
| Proposed Budget - Year Ending June 30, 2024 | | | | | |
| | | Budget | Actual | Budget | Budget |
| EXPENSES | | FY - 2022 | FY-2022 Pd:12 | FY - 2023 | FY - 2024 |
| 100-33 TOWN CLERK | | | | | |
| 100-3300 RECORDS & PERMITS | | | | | |
| 100-3300-10.02 | Asst. Clerk | \$ (32,960.00) | \$ 37,966.94 | \$ (37,792.00) | \$ (50,117.00) |
| 100-3300-10.03 | Wages-Town Clerk | \$ (14,205.00) | \$ 14,205.36 | \$ (15,070.00) | \$ (15,522.00) |
| 100-3300-15.04 | FICA & MEDI | \$ (3,609.00) | \$ 3,990.97 | \$ (4,044.00) | \$ (3,834.00) |
| 100-3300-20.00 | Office Supplies | \$ (1,000.00) | \$ 302.67 | \$ (750.00) | \$ (400.00) |
| 100-3300-40.01 | Meetings/Travel | \$ (200.00) | \$ 470.83 | \$ (200.00) | \$ (500.00) |
| 100-3300-56.01 | State Dog Fees | \$ (1,500.00) | \$ 1,140.00 | \$ (1,500.00) | \$ (1,300.00) |
| 100-3300-56.02 | State Marriage Lic Fees | \$ (1,000.00) | \$ 1,100.00 | \$ (1,500.00) | \$ (1,200.00) |
| 100-3300-83.00 | TC-Restoration Fund Exps. | \$ (2,500.00) | \$ 1,916.73 | \$ (2,000.00) | \$ (2,000.00) |
| Total RECORDS & PERMITS | | \$ (56,974.00) | \$ 61,093.50 | \$ (62,856.00) | \$ (74,873.00) |
| 100-3320 ELECTIONS | | | | | |
| 100-3320-10.03 | Wages-Elections | \$ (500.00) | \$ - | \$ (500.00) | \$ (500.00) |
| 100-3320-15.04 | FICA & MEDI | \$ (38.00) | \$ - | \$ (38.00) | \$ (38.00) |
| 100-3320-62.00 | Printing and Other | \$ (1,500.00) | \$ 1,781.44 | \$ (2,000.00) | \$ - |
| Total ELECTIONS | | \$ (2,038.00) | \$ 1,781.44 | \$ (2,538.00) | \$ (538.00) |
| 100-3340 BOARD OF ABATEMENT | | | | | |
| 100-3340-10.03 | Wages-BCA | \$ (100.00) | \$ - | \$ - | \$ - |
| 100-3340-15.04 | FICA & MEDI | \$ (8.00) | \$ - | \$ - | \$ - |
| Total BOARD OF ABATEMENT | | \$ (108.00) | \$ - | \$ - | \$ - |
| Total TOWN CLERK | | \$ (59,120.00) | \$ 62,874.94 | \$ (65,394.00) | \$ (75,411.00) |
| 100-34 TOWN TREASURER | | | | | |
| 100-3400 FUNDS MANAGEMENT | | | | | |
| 100-3400-10.03 | Wages-Town Treasurer | \$ (24,220.00) | \$ 23,291.33 | \$ (24,947.00) | -55497.00 |
| 100-3400-15.04 | FICA & MEDI | \$ (1,853.00) | \$ 1,781.78 | \$ (1,908.00) | \$ (4,245.00) |
| 100-3400-20.00 | Office Supplies | \$ (750.00) | \$ 763.46 | \$ (750.00) | \$ (750.00) |
| 100-3400-40.01 | Meetings/Travel | \$ (500.00) | \$ - | \$ (500.00) | \$ (750.00) |
| 100-3400-56.00 | Contracted Services | \$ - | \$ 72.50 | \$ - | \$ - |
| Total FUNDS MANAGEMENT | | \$ (27,323.00) | \$ 25,909.07 | \$ (28,105.00) | \$ (61,242.00) |
| 100-3420 DELIN. TAX COLLECTION | | | | | |
| 100-3420-83.00 | Tax Sale Expense | \$ (2,500.00) | \$ 6,525.53 | \$ (2,500.00) | \$ (2,500.00) |
| Total DELIN. TAX COLLECTION | | \$ (2,500.00) | \$ 6,525.53 | \$ (2,500.00) | \$ (2,500.00) |
| 100-3460 INTERGOV'T PAYMENTS | | | | | |
| 100-3460-72.00 | County Judicial Tax | \$ (17,400.00) | \$ 16,725.00 | \$ (12,088.00) | \$ (17,000.00) |
| Total INTERGOV'T PAYMENTS | | \$ (17,400.00) | \$ 16,725.00 | \$ (12,088.00) | \$ (17,000.00) |

| Town of Windsor Expenses | | | | | |
|--|---------------------------|------------------------|-------------------------|------------------------|------------------------|
| Budget to Actual - Year Ending June 30, 2023 | | | | | |
| Proposed Budget - Year Ending June 30, 2024 | | | | | |
| EXPENSES | | Budget FY - 2022 | Actual FY-2022 Pd:12 | Budget FY - 2023 | Budget FY - 2024 |
| 100-3490 DEBT MANAGEMENT | | | | | |
| 100-3490-90.00 | Bond-P&I-Series 2011-4;MB | \$ (175,000.00) | \$ 143,428.99 | \$ (179,375.00) | \$ - |
| 100-3490-90.01 | Bond-P&I-Series2015-2;D&H | \$ (141,364.00) | \$ 141,364.61 | \$ (139,634.00) | \$ (137,746.00) |
| 100-3490-90.02 | Bond-P&I-Series2012-1;Dam | \$ (70,556.00) | \$ 70,556.00 | \$ (69,087.00) | \$ (67,546.00) |
| 100-3490-90.04 | Bond-P&I-Series2016-1;Hwy | \$ (28,905.00) | \$ 28,905.07 | \$ (28,572.00) | \$ (28,217.00) |
| 100-3490-90.05 | Bond-P&I-Series 2017-3; H | \$ (31,790.00) | \$ 31,790.32 | \$ (31,417.00) | \$ (31,019.00) |
| 100-3490-90.07 | Bond P&I Series 2019-2 H | \$ (29,816.00) | \$ 29,816.10 | \$ (29,586.00) | \$ (29,351.00) |
| 100-3490-90.08 | Bond P&I 2021 Series 3 | \$ (16,139.00) | \$ 27,856.48 | \$ (122,936.00) | \$ (122,378.00) |
| 100-3490-90.09 | Note P&I Flood Mscma 2021 | \$ (60,000.00) | \$ 674,418.78 | \$ - | \$ - |
| 100-3490-90.10 | Bond P&I 2022 VMBB | \$ - | \$ - | \$ - | \$ (20,082.00) |
| 100-3490-91.03 | Interest-Tax Anticipation | \$ (7,000.00) | \$ 8,437.09 | \$ (7,000.00) | \$ - |
| 100-3490-91.06 | Interest-Bond Anticipatin | \$ - | \$ 11,506.84 | \$ - | \$ - |
| 100-3490-93.00 | Loader Lease Principal | \$ (13,000.00) | \$ - | \$ - | \$ - |
| 100-3490-93.01 | Loader Lease Interest Exp | \$ (500.00) | \$ - | \$ - | \$ - |
| Total DEBT MANAGEMENT | | \$ (574,070.00) | \$ 1,168,080.28 | \$ (607,607.00) | \$ (436,339.00) |
| | | | | | |
| Total TOWN TREASURER | | \$ (621,293.00) | \$ 1,217,239.88 | \$ (650,300.00) | \$ (517,081.00) |
| | | | | | |
| 100-36 LISTERS | | | | | |
| 100-3600 PROPERTY VALUATION | | | | | |
| 100-3600-10.02 | Wages-PT Listers | \$ - | \$ 20,937.47 | \$ - | \$ (28,781.00) |
| 100-3600-10.03 | Wages-Elected Listers | \$ (26,339.00) | \$ - | \$ (27,131.00) | \$ - |
| 100-3600-15.04 | FICA & MEDI | \$ (2,015.00) | \$ 1,601.72 | \$ (2,075.00) | \$ (2,202.00) |
| 100-3600-20.00 | Office Supplies | \$ (100.00) | \$ 142.84 | \$ (100.00) | \$ (150.00) |
| 100-3600-40.01 | Training | \$ (200.00) | \$ 53.36 | \$ (200.00) | \$ (100.00) |
| 100-3600-56.00 | Reval. Funds Transfer | \$ (12,000.00) | \$ - | \$ (12,000.00) | \$ (12,000.00) |
| 100-3600-60.00 | Contracted Services | \$ (2,750.00) | \$ 2,432.50 | \$ (2,500.00) | \$ (2,500.00) |
| 100-3600-60.01 | C/S-Tax Map Update | \$ (1,500.00) | \$ 3,900.00 | \$ (2,000.00) | \$ (2,000.00) |
| Total PROPERTY VALUATION | | \$ (44,904.00) | \$ 29,067.89 | \$ (46,006.00) | \$ (47,733.00) |
| | | | | | |
| Total LISTERS | | \$ (44,904.00) | \$ 29,067.89 | \$ (46,006.00) | \$ (47,733.00) |
| | | | | | |
| 100-41 POLICE | | | | | |
| 100-4100 POLICE PROTECTION | | | | | |
| 100-4100-10.01 | Wages-Full Time Police | \$ (690,668.00) | \$ 594,194.08 | \$ (722,886.00) | \$ (760,167.00) |
| 100-4100-10.02 | Wages-Part Time Police | \$ (30,659.00) | \$ 44,497.14 | \$ (34,488.00) | \$ (35,692.00) |
| 100-4100-10.03 | Wages-Crossing Guards | \$ (4,400.00) | \$ 3,750.00 | \$ (4,400.00) | \$ (4,532.00) |
| 100-4100-10.04 | Wages-OT Police | \$ (32,416.00) | \$ 31,975.45 | \$ (38,740.00) | \$ (42,906.00) |
| 100-4100-10.05 | Wages-Special Duty | \$ (5,000.00) | \$ 8,975.00 | \$ (5,000.00) | \$ (9,000.00) |
| 100-4100-10.06 | Wages-Holidays | \$ (18,709.00) | \$ 19,568.14 | \$ (18,836.00) | \$ (25,111.00) |
| 100-4100-15.04 | FICA & MEDI | \$ (60,959.00) | \$ 53,438.67 | \$ (63,161.00) | \$ (67,122.00) |
| 100-4100-20.00 | Office Supplies | \$ (5,000.00) | \$ 3,030.01 | \$ (5,000.00) | \$ (5,000.00) |
| 100-4100-21.01 | Gas-Premium | \$ (14,000.00) | \$ 18,689.17 | \$ (17,000.00) | \$ (25,000.00) |
| 100-4100-21.04 | Firearms | \$ (4,000.00) | \$ 1,290.99 | \$ (4,000.00) | \$ (4,000.00) |

| Town of Windsor Expenses | | | | | |
|--|---------------------------|--------------------------|------------------------|--------------------------|--------------------------|
| Budget to Actual - Year Ending June 30, 2023 | | | | | |
| Proposed Budget - Year Ending June 30, 2024 | | | | | |
| | | Budget | Actual | Budget | Budget |
| EXPENSES | | FY - 2022 | FY-2022 Pd:12 | FY - 2023 | FY - 2024 |
| 100-4100 POLICE PROTECTION CONTINUED | | | | | |
| 100-4100-21.05 | Patrol Supplies | \$ (7,000.00) | \$ 4,442.20 | \$ (10,000.00) | \$ (10,000.00) |
| 100-4100-21.06 | Vests-Grant Funded | \$ (3,500.00) | \$ 6,451.50 | \$ (3,500.00) | \$ (3,500.00) |
| 100-4100-21.08 | Investigative Expenses | \$ (3,000.00) | \$ 132.37 | \$ (2,750.00) | \$ (2,750.00) |
| 100-4100-22.01 | Vehicle Maintenance | \$ (7,500.00) | \$ 8,916.19 | \$ (7,500.00) | \$ (7,500.00) |
| 100-4100-23.00 | Community Relations | \$ (1,500.00) | \$ 156.67 | \$ (1,500.00) | \$ (1,500.00) |
| 100-4100-34.00 | Phones etc. | \$ (3,000.00) | \$ 3,282.47 | \$ (3,000.00) | \$ (3,500.00) |
| 100-4100-40.01 | Meetings Memb. Books | \$ (2,000.00) | \$ 565.00 | \$ (2,000.00) | \$ (2,000.00) |
| 100-4100-40.04 | Training | \$ (8,000.00) | \$ 8,467.96 | \$ (8,000.00) | \$ (8,000.00) |
| 100-4100-56.03 | Contracted Services | \$ (17,000.00) | \$ 18,626.49 | \$ (3,283.00) | \$ (18,000.00) |
| 100-4100-56.04 | C/S - Dispatching | \$ (132,100.00) | \$ 132,792.46 | \$ (137,273.00) | \$ (106,500.00) |
| 100-4100-56.05 | Uniforms & Related Equip. | \$ (7,500.00) | \$ 6,493.93 | \$ (7,500.00) | \$ (7,500.00) |
| 100-4100-56.06 | C/S-CAD System | \$ (6,000.00) | \$ 19,825.00 | \$ (6,000.00) | \$ (7,000.00) |
| 100-4100-56.09 | GRNT-GHSP/BS CIOT DD | \$ - | \$ 69.36 | \$ - | \$ - |
| 100-4100-74.00 | Pub Safety Communications | \$ (9,500.00) | \$ 3,812.90 | \$ - | \$ (4,000.00) |
| 100-4100-83.00 | Prin 2'15 Crsrs 5011&5283 | \$ - | \$ 1,383.00 | \$ - | \$ - |
| 100-4100-83.03 | Prin Masc Ln #63042157 | \$ - | \$ - | \$ - | \$ (12,466.00) |
| 100-4100-83.04 | Int Masc Ln #63042157 | \$ - | \$ - | \$ - | \$ - |
| 100-4100-83.08 | Prin'19 Durango Peoples | \$ (14,875.00) | \$ 14,875.00 | \$ (15,723.00) | \$ - |
| 100-4100-83.09 | Int '19 Durango Peoples | \$ (848.00) | \$ 856.12 | \$ - | \$ - |
| 100-4100-83.10 | Prin '21 Durango Peoples | \$ - | \$ - | \$ (12,850.00) | \$ (13,426.00) |
| 100-4100-83.11 | Intrst '21 Durango People | \$ - | \$ - | \$ (867.00) | \$ - |
| Total POLICE PROTECTION | | \$ (1,089,134.00) | \$ 1,010,557.27 | \$ (1,135,257.00) | \$ (1,186,172.00) |
| 100-4120 TRAFFIC CONTROL | | | | | |
| 100-4120-56.00 | Contracted Services | \$ (300.00) | \$ 659.50 | \$ - | \$ - |
| 100-4120-76.01 | Electricity-Traffic Light | \$ (1,300.00) | \$ 1,209.03 | \$ (1,400.00) | \$ (1,300.00) |
| Total TRAFFIC CONTROL | | \$ (1,600.00) | \$ 1,868.53 | \$ (1,400.00) | \$ (1,300.00) |
| Total POLICE | | \$ (1,090,734.00) | \$ 1,012,425.80 | \$ (1,136,657.00) | \$ (1,187,472.00) |
| 100-45 FIRE / AMBULANCE | | | | | |
| 100-4510 FIRE / AMBULANCE | | | | | |
| 100-4510-10.01 | Wages-Fire-FT | \$ (670,223.00) | \$ 657,961.29 | \$ (628,170.00) | \$ (775,956.00) |
| 100-4510-10.02 | PT Wages-Fire/EMT | \$ (94,696.00) | \$ 125,693.73 | \$ (186,556.00) | \$ (172,138.00) |
| 100-4510-10.04 | OT Wages-Fire / EMT | \$ (70,117.00) | \$ 128,113.78 | \$ (42,507.00) | \$ (96,002.00) |
| 100-4510-10.06 | Wages-Holidays | \$ (28,114.00) | \$ 24,001.25 | \$ (26,828.00) | \$ (30,210.00) |
| 100-4510-10.07 | Special Detail | \$ (2,000.00) | \$ 4,408.00 | \$ (2,000.00) | \$ (5,000.00) |
| 100-4510-15.04 | FICA & MEDI | \$ (66,490.00) | \$ 69,340.93 | \$ (67,784.00) | \$ (82,567.00) |
| 100-4510-20.00 | Office Supplies | \$ (4,000.00) | \$ 1,883.10 | \$ (3,500.00) | \$ (3,500.00) |
| 100-4510-21.00 | Operating Supplies | \$ (30,000.00) | \$ 27,553.45 | \$ (30,000.00) | \$ (30,000.00) |
| 100-4510-21.01 | Vehicle Fuels | \$ (25,000.00) | \$ 36,545.14 | \$ (25,000.00) | \$ (37,000.00) |
| 100-4510-21.04 | Uniform Replacement | \$ (7,000.00) | \$ 8,951.89 | \$ (1,000.00) | \$ (11,200.00) |

| Town of Windsor Expenses | | | | | |
|--|---------------------------|--------------------------|-------------------------|--------------------------|--------------------------|
| Budget to Actual - Year Ending June 30, 2023 | | | | | |
| Proposed Budget - Year Ending June 30, 2024 | | | | | |
| EXPENSES | | Budget FY - 2022 | Actual FY-2022 Pd:12 | Budget FY - 2023 | Budget FY - 2024 |
| 100-4510 FIRE / AMBULANCE CONTINUED | | | | | |
| 100-4510-21.05 | Bunker Gear/Clothing | \$ (10,000.00) | \$ 4,933.25 | \$ (12,000.00) | \$ (12,000.00) |
| 100-4510-21.06 | Haz.Mat. Expenses | \$ (500.00) | \$ - | \$ - | \$ (500.00) |
| 100-4510-22.00 | Amb. Vehicle Maint. | \$ (6,000.00) | \$ 13,260.65 | \$ (8,000.00) | \$ (10,000.00) |
| 100-4510-22.01 | Fire Vehicle Maint. | \$ (17,000.00) | \$ 20,333.39 | \$ (15,000.00) | \$ (20,000.00) |
| 100-4510-22.02 | Amb. Equip. Maint. | \$ (2,000.00) | \$ 4,226.49 | \$ (2,000.00) | \$ (3,000.00) |
| 100-4510-22.03 | 2-Way Radio Communication | \$ (7,000.00) | \$ - | \$ - | \$ (7,000.00) |
| 100-4510-34.00 | Phones / Communications | \$ (2,500.00) | \$ 2,183.43 | \$ (2,500.00) | \$ (2,500.00) |
| 100-4510-34.01 | Postage | \$ (500.00) | \$ - | \$ - | \$ - |
| 100-4510-40.02 | Training/Recruitment | \$ (20,000.00) | \$ 5,555.13 | \$ (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 | \$ (53,957.00) | \$ 56,122.24 | \$ (56,070.00) | \$ (45,820.00) |
| 100-4510-56.02 | OSHA Equip. Maint. | \$ (1,000.00) | \$ 1,161.29 | \$ (1,500.00) | \$ (1,500.00) |
| 100-4510-56.03 | Fire Equipment Maint. | \$ (3,000.00) | \$ 323.56 | \$ (3,000.00) | \$ (2,000.00) |
| 100-4510-56.04 | CS-Cred Cd Process Fees | \$ (1,000.00) | \$ 3,566.48 | \$ (2,000.00) | \$ - |
| 100-4510-56.05 | VT Ambul Agency Assessmen | \$ (9,000.00) | \$ 8,765.86 | \$ (8,000.00) | \$ (9,000.00) |
| 100-4510-60.00 | C/S-Parammed Billing | \$ (1,500.00) | \$ 870.00 | \$ (1,750.00) | \$ (1,750.00) |
| 100-4510-60.01 | Amb Billing-Tricare | \$ (3,000.00) | \$ 4,870.00 | \$ (5,000.00) | \$ (5,000.00) |
| 100-4510-60.02 | Membership/Testing | \$ (1,000.00) | \$ 749.00 | \$ (1,500.00) | \$ (1,500.00) |
| 100-4510-82.03 | Wildland Fire Gear | \$ (1,000.00) | \$ - | \$ - | \$ - |
| 100-4510-83.00 | Cap Lease-Fr Trck-Princi | \$ (37,730.00) | \$ 37,703.02 | \$ - | \$ - |
| 100-4510-83.01 | Equipment Replacement | \$ (25,000.00) | \$ 8,255.77 | \$ (25,000.00) | \$ (25,000.00) |
| 100-4510-83.03 | CAP LOAN PMTS-4 Amb | \$ (66,370.00) | \$ - | \$ (64,730.00) | \$ - |
| 100-4510-83.04 | Ambulance Purchase '16 | \$ - | \$ 27,109.02 | \$ - | \$ (33,432.00) |
| 100-4510-83.07 | Fire Chief Veh P & I | \$ (7,534.00) | \$ 7,533.94 | \$ (7,534.00) | \$ (8,755.00) |
| 100-4510-83.08 | Prin '18 Amb(2) 7022 | \$ - | \$ 63,089.00 | \$ - | \$ - |
| 100-4510-83.09 | Int '18 Amb(2) 7022 | \$ - | \$ 3,267.17 | \$ - | \$ - |
| 100-4510-83.10 | P&I Mscm 5y Note XXXX Amb | \$ - | \$ - | \$ (48,000.00) | \$ - |
| Total FIRE / AMBULANCE | | \$ (1,275,231.00) | \$ 1,358,331.25 | \$ (1,297,929.00) | \$ (1,453,330.00) |
| Total FIRE / AMBULANCE | | \$ (1,275,231.00) | \$ 1,358,331.25 | \$ (1,297,929.00) | \$ (1,453,330.00) |
| 100-46 TOWN HALL / WELCOME CTR | | | | | |
| 100-4600 TOWN HALL | | | | | |
| 100-4600-21.00 | Janitorial Supplies | \$ (1,500.00) | \$ 2,947.00 | \$ (1,500.00) | \$ (2,000.00) |
| 100-4600-34.00 | Communications | \$ (27,750.00) | \$ 28,643.57 | \$ (27,750.00) | \$ (29,000.00) |
| 100-4600-34.01 | Postage | \$ (7,000.00) | \$ 8,406.49 | \$ (7,500.00) | \$ (8,500.00) |
| 100-4600-56.03 | C/S-Janitorial Services | \$ (12,000.00) | \$ 9,820.00 | \$ (12,000.00) | \$ (10,000.00) |
| 100-4600-56.04 | C/S-Bldg. Maint. Agreemen | \$ (16,000.00) | \$ 9,460.32 | \$ (20,000.00) | \$ (20,000.00) |
| 100-4600-56.07 | Building Maintenance | \$ (15,000.00) | \$ 34,388.06 | \$ (15,000.00) | \$ (15,000.00) |
| 100-4600-68.02 | Photocopy Expenses | \$ (5,000.00) | \$ 4,116.07 | \$ (4,000.00) | \$ (4,300.00) |
| 100-4600-76.01 | Electricity | \$ (31,000.00) | \$ 40,830.59 | \$ (30,000.00) | -41000.00 |
| 100-4600-76.02 | Fuel Oil & Propane | \$ (25,000.00) | \$ 32,776.54 | \$ (25,000.00) | \$ (35,000.00) |
| 100-4600-76.03 | Water / Sewer Chgs. | \$ (3,000.00) | \$ 2,513.47 | \$ (2,500.00) | \$ (2,500.00) |
| Total TOWN HALL | | \$ (143,250.00) | \$ 173,902.11 | \$ (145,250.00) | \$ (167,300.00) |

| Town of Windsor Expenses | | | | | |
|--|---------------------------|---------------------|-------------------------|---------------------|---------------------|
| Budget to Actual - Year Ending June 30, 2023 | | | | | |
| Proposed Budget - Year Ending June 30, 2024 | | | | | |
| EXPENSES | | Budget FY - 2022 | Actual FY-2022 Pd:12 | Budget FY - 2023 | Budget FY - 2024 |
| 100-4650 WELCOME CENTER | | | | | |
| 100-4650-34.00 | Communications | \$ (1,600.00) | \$ 2,526.62 | \$ (1,500.00) | \$ (2,500.00) |
| 100-4650-56.00 | C/S-Alarm Monitoring | \$ (325.00) | \$ 199.92 | \$ (325.00) | \$ (250.00) |
| 100-4650-56.07 | Building Maintenance | \$ (2,000.00) | \$ 692.52 | \$ (2,000.00) | \$ (2,000.00) |
| 100-4650-76.01 | Electricity | \$ (1,900.00) | \$ 1,288.46 | \$ (1,750.00) | \$ (1,300.00) |
| 100-4650-76.02 | Fuel - Propane | \$ (2,500.00) | \$ 2,444.31 | \$ (3,000.00) | \$ (2,500.00) |
| 100-4650-76.03 | Water / Sewer Fees | \$ (900.00) | \$ 673.90 | \$ (700.00) | \$ (675.00) |
| Total WELCOME CENTER | | \$ (9,225.00) | \$ 7,825.73 | \$ (9,275.00) | \$ (9,225.00) |
| | | | | | |
| Total TOWN HALL / WELCOME CTR | | \$ (152,475.00) | \$ 181,727.84 | \$ (154,525.00) | \$ (176,525.00) |
| | | | | | |
| 100-51 ROADS PARKS CEM'S FLEET | | | | | |
| 100-5110 HIGHWAY MAINTENANCE | | | | | |
| 100-5110-10.01 | Wages-FT Highway | \$ (191,237.00) | \$ 193,957.79 | \$ (196,994.00) | \$ (222,473.00) |
| 100-5110-10.04 | Wages-Highways-OT | \$ (20,000.00) | \$ 24,198.74 | \$ (25,000.00) | \$ (30,000.00) |
| 100-5110-15.04 | FICA & MEDI | \$ (14,630.00) | \$ 16,081.94 | \$ (16,983.00) | \$ (19,314.00) |
| 100-5110-22.03 | Maint. Supplies-Summ. Hig | \$ (10,000.00) | \$ 18,968.81 | \$ (14,000.00) | \$ (15,000.00) |
| 100-5110-22.04 | Salt | \$ (28,000.00) | \$ 31,376.68 | \$ (28,000.00) | \$ (40,000.00) |
| 100-5110-22.06 | Gravel | \$ (4,000.00) | \$ 2,575.78 | \$ (5,000.00) | \$ (5,000.00) |
| 100-5110-40.01 | Meetings/Training | \$ (400.00) | \$ 60.00 | \$ (400.00) | \$ (400.00) |
| 100-5110-56.00 | C/S-Trees | \$ (5,000.00) | \$ 2,530.00 | \$ (5,000.00) | \$ (5,000.00) |
| 100-5110-56.01 | C/S-Mowing | \$ (25,000.00) | \$ 23,983.00 | \$ (25,000.00) | \$ (25,000.00) |
| 100-5110-56.02 | Rubbish Removal | \$ - | \$ 290.00 | \$ - | \$ - |
| 100-5110-56.03 | Uniforms & Boot Allowance | \$ (5,700.00) | \$ 5,394.17 | \$ (5,500.00) | \$ (6,000.00) |
| 100-5110-56.04 | Contracted Services | \$ (18,000.00) | \$ 13,773.84 | \$ (20,000.00) | \$ (20,000.00) |
| 100-5110-56.07 | Safety Equipment | \$ (250.00) | \$ 75.48 | \$ (250.00) | \$ (500.00) |
| 100-5110-56.08 | Permits -Hwg | \$ - | \$ 1,350.00 | \$ (1,600.00) | \$ (1,500.00) |
| 100-5110-66.00 | Misc. Rentals | \$ (3,000.00) | \$ 5,435.00 | \$ (3,000.00) | \$ (6,000.00) |
| 100-5110-72.00 | Tax on Gravel Pit | \$ (3,000.00) | \$ 2,908.20 | \$ (3,000.00) | \$ (3,000.00) |
| 100-5110-82.01 | Blacktop Resurfacing | \$ (4,000.00) | \$ 2,877.08 | \$ (4,000.00) | \$ (4,000.00) |
| 100-5110-82.04 | Culverts | \$ (1,000.00) | \$ - | \$ (2,000.00) | \$ (2,000.00) |
| 100-5110-82.11 | Grnt-MncplRdGrntInAdPg'21 | \$ - | \$ 17,517.05 | \$ - | \$ - |
| 100-5110-82.12 | Grnt-MncplRd'22 GA0237 | \$ - | \$ - | \$ - | \$ - |
| 100-5110-82.13 | Grnt-BttrRd'23 BR1023 | \$ - | \$ - | \$ - | \$ - |
| 100-5110-83.00 | Dept. Equip. | \$ (1,000.00) | \$ 1,047.75 | \$ - | \$ - |
| Total HIGHWAY MAINTENANCE | | \$ (334,217.00) | \$ 364,401.31 | \$ (355,727.00) | \$ (405,187.00) |
| | | | | | |
| Total BRIDGE MAINTENANCE | | \$ - | \$ - | \$ - | \$ - |
| | | | | | |
| 100-5121 DAM MAINTENANCE | | | | | |
| 100-5121-56.03 | Monitoring/Inspection/Fee | \$ (5,300.00) | \$ 2,807.50 | \$ (3,000.00) | \$ (3,000.00) |
| Total DAM MAINTENANCE | | \$ (5,300.00) | \$ 2,807.50 | \$ (3,000.00) | \$ (3,000.00) |

| Town of Windsor Expenses | | | | | |
|--|---------------------------|------------------------|----------------------|------------------------|------------------------|
| Budget to Actual - Year Ending June 30, 2023 | | | | | |
| Proposed Budget - Year Ending June 30, 2024 | | | | | |
| | | Budget | Actual | Budget | Budget |
| EXPENSES | | FY - 2022 | FY-2022 Pd:12 | FY - 2023 | FY - 2024 |
| 100-5122 CEMETERY MAINTENANCE | | | | | |
| 100-5122-10.01 | Wages-Cemeteries | \$ - | \$ - | \$ - | \$ (30,000.00) |
| Total CEMETERY MAINTENANCE | | \$ - | \$ - | \$ - | \$ (30,000.00) |
| | | | | | |
| 100-5125 STREET LIGHTING | | | | | |
| 100-5125-76.01 | Electricity-Street Lights | \$ (37,500.00) | \$ 47,480.09 | \$ (37,500.00) | \$ (48,000.00) |
| Total STREET LIGHTING | | \$ (37,500.00) | \$ 47,480.09 | \$ (37,500.00) | \$ (48,000.00) |
| | | | | | |
| 100-5135 VEHICLE OPER. & MAINT. | | | | | |
| 100-5135-21.01 | Vehicle Fuel | \$ (15,000.00) | \$ 23,878.08 | \$ (16,000.00) | \$ (30,000.00) |
| 100-5135-22.01 | Parts & Supplies | \$ (16,000.00) | \$ 20,078.60 | \$ (16,000.00) | \$ (20,000.00) |
| 100-5135-34.00 | Phone | \$ (1,200.00) | \$ 1,933.33 | \$ (2,000.00) | \$ (2,000.00) |
| 100-5135-56.05 | C/S | \$ (5,000.00) | \$ 15,035.49 | \$ (6,000.00) | \$ (6,000.00) |
| 100-5135-76.01 | Electricity-Town Garage | \$ (4,500.00) | \$ 3,325.42 | \$ (4,000.00) | \$ (4,000.00) |
| 100-5135-76.02 | Heating Oil & Maint. | \$ (6,500.00) | \$ 6,919.86 | \$ (6,000.00) | \$ (7,000.00) |
| 100-5135-76.03 | Water & Sewer | \$ (600.00) | \$ - | \$ (600.00) | \$ (600.00) |
| 100-5135-83.00 | Equip-Truck MELF Loan | \$ (6,600.00) | \$ - | \$ - | \$ (8,000.00) |
| 100-5135-83.01 | Frghtlnr'18 Pncpl People | \$ - | \$ - | \$ (32,717.00) | \$ - |
| 100-5135-83.02 | Frghtlnr'18 Intrst People | \$ - | \$ - | \$ - | \$ - |
| 100-5135-83.03 | Frghtlnr'20 Pncpl People | \$ (35,562.00) | \$ 32,038.00 | \$ (34,681.00) | \$ - |
| 100-5135-83.04 | Frghtlnr'20 Intrst People | \$ - | \$ 3,504.60 | \$ - | \$ - |
| 100-5135-83.05 | SidewlkTrctrPncpl People | \$ - | \$ - | \$ (26,067.00) | \$ (25,404.00) |
| 100-5135-83.06 | SidewlkTrctr Intst People | \$ - | \$ - | \$ - | \$ - |
| Total VEHICLE OPER. & MAINT. | | \$ (90,962.00) | \$ 106,713.38 | \$ (144,065.00) | \$ (103,004.00) |
| | | | | | |
| 100-5145 PARKS MAINTENANCE | | | | | |
| 100-5145-22.00 | Operating/Maint. Supplies | \$ - | \$ 55.00 | \$ - | \$ - |
| 100-5145-76.01 | Electricity-Parks | \$ (3,000.00) | \$ 2,569.88 | \$ (2,500.00) | \$ (2,500.00) |
| 100-5145-76.03 | Water/Sewer | \$ (2,700.00) | \$ 2,368.16 | \$ (1,000.00) | \$ (1,000.00) |
| Total PARKS MAINTENANCE | | \$ (5,700.00) | \$ 4,993.04 | \$ (3,500.00) | \$ (3,500.00) |
| | | | | | |
| 100-5150 SOLID WASTE MANAGEMENT | | | | | |
| 100-5150-44.00 | Recycling / Rubbish Remov | \$ (15,500.00) | \$ 14,915.48 | \$ (15,500.00) | \$ (15,500.00) |
| 100-5150-44.01 | Community Collections Exp | \$ (15,000.00) | \$ 10,143.38 | \$ (15,000.00) | \$ (15,000.00) |
| Total SOLID WASTE MANAGEMENT | | \$ (30,500.00) | \$ 25,058.86 | \$ (30,500.00) | \$ (30,500.00) |
| | | | | | |
| Total ROADS PARKS CEM'S FLEET | | \$ (504,179.00) | \$ 551,454.18 | \$ (574,292.00) | \$ (623,191.00) |
| | | | | | |
| 100-61 PUBLIC HEALTH | | | | | |
| 100-6140 PUBLIC HEALTH INSPECTOR | | | | | |
| 100-6140-10.02 | Wages-Health Officer | \$ (850.00) | \$ 850.00 | \$ (1,000.00) | \$ (1,500.00) |
| 100-6140-15.04 | FICA & MEDI | \$ (65.00) | \$ 65.03 | \$ (77.00) | -115.00 |
| 100-6140-40.01 | Meetings/Misc. | \$ (60.00) | \$ - | \$ (50.00) | \$ - |
| Total PUBLIC HEALTH INSPECTOR | | \$ (975.00) | \$ 915.03 | \$ (1,127.00) | \$ (1,615.00) |

| Town of Windsor Expenses | | | | | |
|--|---------------------------|------------------------|----------------------|------------------------|------------------------|
| Budget to Actual - Year Ending June 30, 2023 | | | | | |
| Proposed Budget - Year Ending June 30, 2024 | | | | | |
| | | Budget | Actual | Budget | Budget |
| EXPENSES | | FY - 2022 | FY-2022 Pd:12 | FY - 2023 | FY - 2024 |
| 100-71 RECREATION/CULTURE | | | | | |
| 100-7110 RECREATION PROGRAM | | | | | |
| 100-7110-10.01 | Wages-Recreation Dir/Asst | \$ (153,750.00) | \$ 162,575.17 | \$ (160,788.00) | \$ (169,404.00) |
| 100-7110-10.02 | PT Wages | \$ (38,500.00) | \$ 44,704.10 | \$ (39,000.00) | \$ (45,000.00) |
| 100-7110-10.04 | Overtime | \$ - | \$ 790.89 | \$ (500.00) | \$ (500.00) |
| 100-7110-15.04 | FICA & MEDI | \$ (14,707.00) | \$ 15,885.90 | \$ (15,322.00) | \$ (16,440.00) |
| 100-7110-21.00 | Supplies | \$ (2,500.00) | \$ 927.79 | \$ (2,500.00) | \$ (1,500.00) |
| 100-7110-30.00 | Advertising | \$ (1,200.00) | \$ 100.00 | \$ (700.00) | \$ (500.00) |
| 100-7110-34.00 | Phone | \$ (250.00) | \$ 125.23 | \$ (250.00) | \$ (250.00) |
| 100-7110-40.01 | Meetings/Travel | \$ (4,000.00) | \$ 4,169.59 | \$ (4,000.00) | \$ (4,000.00) |
| 100-7110-45.00 | Community Programs | \$ (500.00) | \$ 464.90 | \$ (500.00) | \$ (500.00) |
| 100-7110-45.01 | Programs - Revenue Offset | \$ (34,500.00) | \$ 26,354.36 | \$ (30,000.00) | \$ (27,500.00) |
| 100-7110-56.01 | My Rec System Use Fees | \$ (3,200.00) | \$ 3,295.00 | \$ (3,250.00) | \$ (3,300.00) |
| 100-7110-66.00 | Rentals | \$ (2,000.00) | \$ 2,950.00 | \$ (2,000.00) | \$ (3,000.00) |
| 100-7110-68.00 | Repairs & Maintenance | \$ (8,000.00) | \$ 12,780.47 | \$ (8,000.00) | \$ (10,000.00) |
| 100-7110-80.01 | Princ Masc Ln #63037777 | \$ (5,000.00) | \$ 3,047.00 | \$ (5,000.00) | \$ (5,000.00) |
| 100-7110-80.02 | Int Masc Ln #63037777 | \$ (400.00) | \$ - | \$ (400.00) | \$ (400.00) |
| Total RECREATION PROGRAM | | \$ (268,507.00) | \$ 278,170.40 | \$ (272,210.00) | \$ (287,294.00) |
| Total RECREATION/CULTURE | | \$ (268,507.00) | \$ 278,170.40 | \$ (272,210.00) | \$ (287,294.00) |
| 100-86 PLANNING/ZONING/DEVELOPME | | | | | |
| 100-8600 PLANNING/ZONING/DEVELOPME | | | | | |
| 100-8600-10.01 | WAGES - ZONING & PLANNIN | \$ (68,711.00) | \$ 69,311.89 | \$ (71,685.00) | \$ (64,138.00) |
| 100-8600-15.04 | FICA & MEDI | \$ (5,256.00) | \$ 5,437.51 | \$ (5,484.00) | \$ (4,907.00) |
| 100-8600-20.00 | Office Supplies | \$ (100.00) | \$ 259.70 | \$ (200.00) | \$ (250.00) |
| 100-8600-30.00 | Advertising | \$ (300.00) | \$ 163.20 | \$ (300.00) | \$ (200.00) |
| 100-8600-40.01 | Meetings/Books | \$ (100.00) | \$ - | \$ (100.00) | \$ (200.00) |
| 100-8600-40.02 | Membership-SWCRPDC | \$ (4,797.00) | \$ 5,665.71 | \$ (4,627.00) | \$ (4,700.00) |
| 100-8600-60.00 | Legal Counsel | \$ (2,500.00) | \$ 1,890.39 | \$ (2,500.00) | \$ (2,500.00) |
| 100-8600-60.01 | Contracted Services | \$ - | \$ - | \$ - | \$ - |
| 100-8600-60.02 | Town Event Expenditures | \$ (15,000.00) | \$ 16,704.76 | \$ (15,000.00) | \$ (18,000.00) |
| 100-8600-83.00 | Department Equipment | \$ - | \$ - | \$ (250.00) | \$ - |
| Total PLANNING/ZONING/DEVELOPME | | \$ (96,764.00) | \$ 99,433.16 | \$ (100,146.00) | \$ (94,895.00) |
| Total PLANNING/ZONING/DEVELOPME | | \$ (96,764.00) | \$ 99,433.16 | \$ (100,146.00) | \$ (94,895.00) |
| 100-95 MUNICIPAL INSURANCES | | | | | |
| 100-9510 INSURANCE | | | | | |
| 100-9510-48.00 | Liability Insurances | \$ (97,071.00) | \$ 81,298.40 | \$ (95,964.00) | \$ (101,304.00) |
| Total INSURANCE | | \$ (97,071.00) | \$ 81,298.40 | \$ (95,964.00) | \$ (101,304.00) |
| Total MUNICIPAL INSURANCES | | \$ (97,071.00) | \$ 81,298.40 | \$ (95,964.00) | \$ (101,304.00) |

| Town of Windsor Expenses | | | | | |
|--|----------------------------|------------------------|----------------------|------------------------|------------------------|
| Budget to Actual - Year Ending June 30, 2023 | | | | | |
| Proposed Budget - Year Ending June 30, 2024 | | | | | |
| | | Budget | Actual | Budget | Budget |
| EXPENSES | | FY - 2022 | FY-2022 Pd:12 | FY - 2023 | FY - 2024 |
| 100-97 EMPLOYEE RELATIONS | | | | | |
| 100-9700 EMPLOYEE COSTS | | | | | |
| 100-9700-15.00 | Health Ins. - Deductibles | \$ (145,000.00) | \$ 151,048.23 | \$ (135,000.00) | \$ (160,000.00) |
| 100-9700-15.01 | Health Ins. Premiums | \$ (434,592.00) | \$ 397,239.28 | \$ (381,487.00) | \$ (409,002.00) |
| 100-9700-15.02 | Dental Ins. Premiums | \$ (14,993.00) | \$ 15,015.29 | \$ (15,000.00) | \$ (14,993.00) |
| 100-9700-15.03 | Pension Contributions | \$ (25,000.00) | \$ 25,000.00 | \$ (25,000.00) | \$ (25,000.00) |
| 100-9700-15.04 | Social Security | \$ - | \$ (1,242.09) | \$ - | \$ - |
| 100-9700-15.05 | Unemployment Compensation | \$ - | \$ 538.08 | \$ - | \$ (500.00) |
| 100-9700-15.06 | Workers Compensation | \$ (142,381.00) | \$ 145,763.94 | \$ (155,336.00) | \$ (151,528.00) |
| 100-9700-15.07 | Life Ins. Premiums | \$ (16,367.00) | \$ 13,033.69 | \$ (16,367.00) | \$ (16,367.00) |
| 100-9700-15.08 | VMERS PENSION | \$ (112,693.00) | \$ 122,698.55 | \$ (116,839.00) | \$ (139,893.00) |
| 100-9700-15.09 | Leave Default | \$ - | \$ 3,004.83 | \$ - | \$ - |
| 100-9700-15.10 | Call Firefighters Ins. | \$ (2,500.00) | \$ 2,410.00 | \$ (2,500.00) | \$ (2,500.00) |
| 100-9700-15.12 | Physical Examinations | \$ - | \$ 115.00 | \$ - | \$ (200.00) |
| 100-9700-15.14 | EyeMed Vision Plan | \$ (2,000.00) | \$ 675.28 | \$ (750.00) | \$ (675.00) |
| 100-9700-15.15 | Pension Plan Admin Exp | \$ (15,000.00) | \$ 6,550.00 | \$ (8,500.00) | \$ (7,000.00) |
| Total EMPLOYEE COSTS | | \$ (910,526.00) | \$ 881,850.08 | \$ (856,779.00) | \$ (927,658.00) |
| Total EMPLOYEE RELATIONS | | \$ (910,526.00) | \$ 881,850.08 | \$ (856,779.00) | \$ (927,658.00) |
| 100-98 AGENCIES VOTED SEPARATELY | | | | | |
| 100-9800-44.01 | Home Health Services | \$ (17,500.00) | \$ 17,500.00 | \$ (17,500.00) | \$ (17,500.00) |
| 100-9800-44.02 | Special Needs Support Cen | \$ - | \$ - | \$ - | \$ (1,600.00) |
| 100-9800-44.03 | Homes of Runnemede | \$ (12,500.00) | \$ 12,500.00 | \$ (12,500.00) | \$ (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 Volunteer | \$ (500.00) | \$ 500.00 | \$ (500.00) | \$ (500.00) |
| 100-9800-44.16 | Senior Solutions | \$ (1,500.00) | \$ 1,500.00 | \$ (1,500.00) | \$ (1,500.00) |
| 100-9800-44.17 | Pblc Hlth Cncl Uppr Vly | \$ (1,699.00) | \$ 1,699.00 | \$ (1,699.00) | \$ (1,699.00) |
| 100-9800-44.18 | Rachel's Kitchen Inc. | \$ - | \$ - | \$ (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 | \$ (90,709.54) | \$ (94,337.92) |
| 100-9800-45.02 | Cemeteries | \$ (20,000.00) | \$ 21,725.00 | \$ (20,000.00) | \$ (20,000.00) |
| 100-9800-45.03 | Windsor Library Bldg Fund | \$ (10,000.00) | \$ 10,000.00 | \$ (10,000.00) | \$ (10,000.00) |
| Total AGENCIES VOTED SEPARATELY | | \$ (181,153.51) | \$ 182,878.40 | \$ (187,045.54) | \$ (189,023.92) |

| Town of Windsor Expenses | | | | | |
|--|---------------------------|--------------------------|------------------------|--------------------------|--------------------------|
| Budget to Actual - Year Ending June 30, 2023 | | | | | |
| Proposed Budget - Year Ending June 30, 2024 | | | | | |
| | | Budget | Actual | Budget | Budget |
| EXPENSES | | FY - 2022 | FY-2022 Pd:12 | FY - 2023 | FY - 2024 |
| 100-9999 TRANSFERS & MISC EXP | | | | | |
| 100-9999-90.01 | TRANS RESERVE FUND | \$ (75,000.00) | \$ 75,000.00 | \$ (85,000.00) | \$ (105,000.00) |
| 100-9999-90.02 | TRANS GEN CAPITAL FD | \$ (65,000.00) | \$ 65,000.00 | \$ (65,000.00) | -115000.00 |
| 100-9999-90.03 | Miscellaneous Expenditure | \$ - | \$ (10,784.63) | \$ - | \$ - |
| Total TRANSFERS & MISC EXP | | \$ (140,000.00) | \$ 129,215.37 | \$ (150,000.00) | \$ (220,000.00) |
| | | | | | |
| Total Expenditures | | \$ (5,756,846.51) | \$ 6,460,330.43 | \$ (5,928,899.54) | \$ (6,240,035.92) |
| | | | | | |
| Total GENERAL FUND | | \$ - | \$ 551,114.97 | \$ - | \$ - |

FIVE-YEAR CAPITAL PLAN

| 5 YEAR CAPITAL PLAN - FY 2024 | Fund Bal. | 2024 | 2025 | 2026 | 2027 | 2028 | Fund Total |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| RECREATION | | | | | | | |
| Major Equipment | \$ 6,350 | \$5,000 | \$5,000 | \$5,000 | \$5,000 | \$5,000 | \$31,350 |
| Trails & Parks | \$ 10,000 | \$5,000 | \$5,000 | \$5,000 | \$10,000 | \$5,000 | \$40,000 |
| RECREATION - TOTAL | \$ 16,350 | \$10,000 | \$10,000 | \$10,000 | \$15,000 | \$10,000 | \$71,350 |
| FIRE DEPARTMENT | | | | | | | |
| 2016 Brush Truck | | | | | | | |
| 1999 Quality Ladder Truck | \$ 221,151 | \$25,000 | \$40,000 | \$40,000 | \$40,000 | \$40,000 | \$406,151 |
| 1991 International - to be replaced by combined truck | | \$0 | | | | | \$0 |
| 1991 KME - to be replaced by combined pumper tanker | | | | | | | \$0 |
| 2012 Saber Pumper | | | | | | | \$0 |
| Fire/ambulance major equipment | \$ - | \$20,000 | \$20,000 | \$30,000 | \$40,000 | \$40,000 | \$150,000 |
| Total FD cash allocation | \$ 221,151 | \$45,000 | \$60,000 | \$70,000 | \$80,000 | \$80,000 | \$556,151 |
| POLICE DEPARTMENT | | | | | | | |
| PD Body & Cruiser Cams | \$ - | \$0 | \$0 | | | | \$0 |
| Cruiser replacement down payments - net trade value | | | \$15,000 | \$15,000 | \$15,000 | \$15,000 | \$60,000 |
| Physical & digital Infrastructure | \$ 25,000 | \$10,000 | \$10,000 | \$10,000 | \$10,000 | \$10,000 | \$75,000 |
| Total PD cash allocation | \$ 25,000 | \$10,000 | \$25,000 | \$25,000 | \$25,000 | \$25,000 | \$135,000 |
| HIGHWAY DEPT - EQUIPMENT | | | | | | | |
| Freightliner Dump refresh program - MELF DEPOSIT | \$ 138,735 | \$0 | \$20,000 | \$20,000 | \$20,000 | \$20,000 | \$218,735 |
| 1998 Case Loader/backhoe - MELF Deposit | \$ 40,000 | | | | | | \$40,000 |
| 1991 Caterpillar Grader | \$ 5,000 | \$5,000 | \$10,000 | \$15,000 | \$20,000 | | \$55,000 |
| 2008 Caterpillar Loader | | | | \$0 | | | \$0 |
| 2008 Tenco Snowblower | | | | | | | \$0 |
| 2005 Holder Sidewalk Tractor | | | | | | | \$0 |
| 2019 Holder Sidewalk Tractor | | | | | | | \$0 |
| Elgin Street Sweeper | \$ 15,000 | \$5,000 | \$5,000 | \$5,000 | \$5,000 | \$5,000 | \$40,000 |
| Chipper | | | | | | | \$0 |
| Total Highway cash allocation | \$ 198,735 | \$10,000 | \$35,000 | \$40,000 | \$45,000 | \$25,000 | \$353,735 |
| ROAD, BRIDGE & BUILDINGS | | | | | | | |
| Highway and Municipal Building Maintenance | \$ 55,000 | \$40,000 | \$50,000 | \$50,000 | \$50,000 | \$50,000 | \$295,000 |
| State Grant match | \$ 10,050 | \$0 | \$0 | \$0 | \$0 | \$0 | \$10,050 |
| Roadway Material Replenishment - Crushing contracting | | \$0 | \$5,000 | \$5,000 | \$5,000 | \$5,000 | \$20,000 |
| TOTAL ROAD, BRIDGE & BUILDINGS | \$ 65,050 | \$40,000 | \$55,000 | \$55,000 | \$55,000 | \$55,000 | \$325,050 |
| TOTAL CASH ALLOCATION | \$ 526,286 | \$ 115,000 | \$ 185,000 | \$ 200,000 | \$ 220,000 | \$ 195,000 | \$ 1,441,286 |

TOWN OF WINDSOR, VERMONT
FINANCIAL STATEMENTS
JUNE 30, 2022
AND
INDEPENDENT AUDITOR'S REPORTS

TOWN OF WINDSOR, VERMONT

JUNE 30, 2022

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INDEPENDENT AUDITOR'S REPORT

The Selectboard
Town of Windsor, Vermont

Report on the Audit of the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Town of Windsor, Vermont (the Town) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Town of Windsor, Vermont as of June 30, 2022, and the respective changes in financial position and, where applicable, cash flows thereof and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a

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

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

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

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

Required Supplementary Information

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

Supplementary Information

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 7, 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
December 7, 2022

Melgett Bennett 9
Shah-Nair, P.L.

**TOWN OF WINDSOR, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2022**

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, 2022. Please read it in conjunction with the Town's financial statements.

Financial Highlights

- The Town's net position decreased by \$201,465 as a result of this year's operations. Net position of our business-type activities decreased by \$315,268; net position of our governmental activities increased by \$113,803.
- The expenses incurred for all Town programs were \$8,229,635 for the year ending June 30, 2022. No new programs were added during the year.
- As of June 30, 2022, the General Fund ending fund balance was \$817,749; the Community Development Fund ending fund balance was \$421,916; the Hoisington Fund ending fund balance was \$375,996; and the ending fund balance of the Other Governmental Funds was \$47,807, for a combined total end of year governmental fund balance of \$1,663,468.
- During the year, the Town had revenues and other financing sources that were \$781,397 more than expenditures for all governmental funds.
- At the end of the 2022 fiscal year, the Town's General Fund had revenues and other financing sources that were \$606,702 more than expenditures.
- The Town's proprietary funds had an overall operating loss of \$155,074. This deficit was comprised of operating income of \$69,828 in the Water Fund and operating loss of \$224,902 in the Sewer Fund.
- The unassigned fund balance of the General Fund was \$634,829 as of June 30, 2022. The unassigned fund balance of the General Fund was \$48,445 as of June 30, 2021.
- Depreciation expense in governmental activities totaling \$711,911 was allocated to the following functions: general government \$98,665, public safety \$189,495, public works \$408,530, and culture and recreation \$15,221.
- Depreciation expense in the business-type activities totaling \$834,099 was allocated to the following functions: water \$307,467 and sewer \$526,632.
- At the end of the fiscal year 2022, the Town had a total of \$2,035,722 in notes receivable (see note 3 in the Notes to Financial Statements).
- The Town had no short-term debt outstanding on June 30, 2022. Long-term debt totaled \$5,994,441 and \$6,530,691 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 FY22. This trend is expected to continue for FY23 where there will be a continuing 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 FY22, there are three important points that should be noted for its fiscal management results:

1. Regarding governmental operations, the Town finished the year (FY22) with a \$113,803 improvement in its net position, up \$24,076 from the \$89,727 net position improvement from last year. This is a major and continuing improvement in the Town's governmental activities and provides a stable financial basis for moving forward into the future. The improvement in governmental operations is expected to continue and to provide small surpluses going forward for FY23 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 \$315,268.

Given the existing 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 principal and interest payments on debt in lieu of depreciation expense which is substantially less than the 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.

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

On a cash flow basis rates covered most of the operating expenses and debt service (principal and interest). The depreciation expense as reported on the financial statements totals about \$834,000 for FY22 which is about \$200,000 higher than the principal (\$479,351) and interest payments (\$162,157) for FY22 (\$641,508). Had debt service been used in computing rates and income or loss, business activities would have reported a loss of about \$115,000 as opposed to the reported loss of about \$315,000, though this example does not include all of relevant variables. It should be pointed out that (1) depreciation rates need to be examined to ensure accuracy in determining expenditures for use of business-type activities and (2) setting rates needs to be in sync with financial reporting.

3. There was substantial construction underway in FY22 that is expected to continue at a lower level into FY23. It is expected that additional Covid related grant revenue will be received and that Covid related grant expenditures will increase in FY23.

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 \$201,465 from a year ago - decreasing from a balance of \$16,818,614 to \$16,617,149. 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> | |
|-----------------------------|--------------------------------|-------------------|---------------------------------|-------------------|---------------------------------|-------------------|
| | 2021 | 2022 | 2021 | 2022 | 2021 | 2022 |
| Assets | | | | | | |
| Current and | | | | | | |
| Other Assets | \$ 4,901,516 | \$ 4,943,454 | \$ 1,593,293 | \$ 1,723,024 | \$ 6,494,809 | \$ 6,666,478 |
| Capital Assets | 12,415,553 | 12,533,473 | 13,309,804 | 13,794,732 | 25,725,357 | 26,328,205 |
| Total Assets | 17,317,069 | 17,476,927 | 14,903,097 | 15,517,756 | 32,220,166 | 32,994,683 |
| Deferred Outflows of | | | | | | |
| Resources | 279,949 | 710,427 | - | - | 279,949 | 710,427 |

| | <u>Governmental Activities</u> | | <u>Business-type Activities</u> | | <u>Total Primary Government</u> | |
|--------------------------------------|--------------------------------|----------------------------|---------------------------------|----------------------------|---------------------------------|-----------------------------|
| | 2021 | 2022 | 2021 | 2022 | 2021 | 2022 |
| Liabilities | | | | | | |
| Long-term Debt | | | | | | |
| Outstanding | 5,290,030 | 5,994,441 | 5,608,275 | 6,530,691 | 10,898,305 | 12,525,132 |
| Other Liabilities | 2,452,704 | 1,604,511 | 79,502 | 87,013 | 2,532,206 | 1,691,524 |
| Total Liabilities | <u>7,742,734</u> | <u>7,598,952</u> | <u>5,687,777</u> | <u>6,617,704</u> | <u>13,430,511</u> | <u>14,216,656</u> |
| Deferred Inflows of Resources | <u>2,250,990</u> | <u>2,871,305</u> | <u>-</u> | <u>-</u> | <u>2,250,990</u> | <u>2,871,305</u> |
| Net Position | | | | | | |
| Net Investment in | | | | | | |
| Capital Assets | 6,089,314 | 6,539,032 | 7,701,529 | 7,264,041 | 13,790,843 | 13,803,073 |
| Restricted | 857,564 | 1,074,154 | - | - | 857,564 | 1,074,154 |
| Unrestricted | 656,416 | 103,911 | 1,513,791 | 1,636,011 | 2,170,207 | 1,739,922 |
| Total Net Position | <u>\$ 7,603,294</u> | <u>\$ 7,717,097</u> | <u>\$ 9,215,320</u> | <u>\$ 8,900,052</u> | <u>\$ 16,818,614</u> | <u>\$ 16,617,149</u> |

Net position of the Town's governmental activities increased in 2022 by \$113,803 compared to an increase in 2021 of \$89,727. The net position of our business-type activities decreased in 2022 by \$315,268 compared to a decrease of \$120,163 in 2021.

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 2021 and 2022.

TABLE 2
Change in Net Position

| | <u>Governmental Activities</u> | | <u>Business-type Activities</u> | | <u>Total Primary Government</u> | |
|--------------------------|--------------------------------|-------------------------|---------------------------------|-------------------------|---------------------------------|-------------------------|
| | 2021 | 2022 | 2021 | 2022 | 2021 | 2022 |
| REVENUES | | | | | | |
| Program Revenues: | | | | | | |
| Charges for Services | \$ 1,090,730 | \$ 1,262,555 | \$ 1,749,588 | \$ 1,771,671 | \$ 2,840,318 | \$ 3,034,226 |
| Grants and Contributions | 440,487 | 257,498 | - | - | 440,487 | 257,498 |
| Other | 109,898 | 240,871 | 93,038 | 92,253 | 202,936 | 333,124 |
| General Revenues: | | | | | | |
| Property Taxes | 4,255,480 | 4,391,765 | - | - | 4,255,480 | 4,391,765 |
| Investment Earnings | 27,109 | 9,594 | 4,313 | 1,963 | 31,422 | 11,557 |
| Total Revenues | <u>5,923,704</u> | <u>6,162,283</u> | <u>1,846,939</u> | <u>1,865,887</u> | <u>7,770,643</u> | <u>8,028,170</u> |

| | <u>Governmental Activities</u> | | <u>Business-type Activities</u> | | <u>Total Primary Government</u> | |
|-------------------------------|--------------------------------|--------------------------|---------------------------------|----------------------------|---------------------------------|----------------------------|
| | 2021 | 2022 | 2021 | 2022 | 2021 | 2022 |
| PROGRAM EXPENSES | | | | | | |
| General Government | 1,696,356 | 1,956,173 | - | - | 1,696,356 | 1,956,173 |
| Culture and Recreation | 269,355 | 291,259 | - | - | 269,355 | 291,259 |
| Public Safety | 2,467,453 | 2,384,106 | - | - | 2,467,453 | 2,384,106 |
| Public Works | 1,000,542 | 1,024,261 | - | - | 1,000,542 | 1,024,261 |
| Community Development | - | 26,048 | - | - | - | 26,048 |
| Special Articles | 195,724 | 182,878 | - | - | 195,724 | 182,878 |
| Water | - | - | 604,982 | 704,789 | 604,982 | 704,789 |
| Sewer | - | - | 1,284,484 | 1,314,209 | 1,284,484 | 1,314,209 |
| Interest | 217,755 | 183,755 | 64,428 | 162,157 | 282,183 | 345,912 |
| Total Program Expenses | <u>5,847,185</u> | <u>6,048,480</u> | <u>1,953,894</u> | <u>2,181,155</u> | <u>7,801,079</u> | <u>8,229,635</u> |
| Transfers | <u>13,208</u> | <u>-</u> | <u>(13,208)</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Increase (decrease) in | | | | | | |
| Net Position | <u>\$ 89,727</u> | <u>\$ 113,803</u> | <u>\$ (120,163)</u> | <u>\$ (315,268)</u> | <u>\$ (30,436)</u> | <u>\$ (201,465)</u> |

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

The net cost of governmental activities shows the financial burden that was placed on the Town's taxpayers for 2022 by each of these functions.

| | TABLE 3 | | | |
|------------------------|--------------------------------|----------------------------|---------------------------------|--------------------------|
| | <u>Governmental Activities</u> | | <u>Business-type Activities</u> | |
| | <u>Total Cost</u> | <u>Net Cost</u> | <u>Total Cost</u> | <u>Net Cost</u> |
| | <u>of Services</u> | <u>of Services</u> | <u>of Services</u> | <u>of Services</u> |
| General Government | \$ 1,956,173 | \$ 1,773,317 | \$ - | \$ - |
| Culture and Recreation | 291,259 | 144,190 | - | - |
| Public Safety | 2,384,106 | 1,265,742 | - | - |
| Public Works | 1,024,261 | 896,986 | - | - |
| All Others | 392,681 | 207,321 | 2,181,155 | 317,231 |
| Totals | <u>\$ 6,048,480</u> | <u>\$ 4,287,556</u> | <u>\$ 2,181,155</u> | <u>\$ 317,231</u> |

The Town's Funds

At the end of its fiscal year, the Town's governmental funds, as presented in the Balance Sheet - Governmental Funds reported a combined fund balance of \$1,663,468. The combined fund balance at the end of the previous fiscal year was \$882,071.

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 \$196,039 over those budgeted. At the end of the year total expenditures were \$1,617,704 over those budgeted. Other financing sources (uses) were \$2,028,367 over those budgeted. These variances increased the prior year fund balance of \$211,047 to \$817,749 at June 30, 2022.

Capital Assets and Debt Management

Capital Assets

At June 30, 2022, the Town had \$26,328,204, which is net of accumulated depreciation of \$21,213,854, 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 increased \$602,848 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>2021</u> | <u>2022</u> | <u>2021</u> | <u>2022</u> | <u>2021</u> | <u>2022</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 | 338,042 | 1,010,536 | 265,800 | 1,533,753 | 603,842 | 2,544,289 |
| Buildings and improvements | 2,646,110 | 2,544,021 | - | - | 2,646,110 | 2,544,021 |
| Vehicles and equipment | 842,023 | 622,109 | 760,953 | 737,495 | 1,602,976 | 1,359,604 |
| Infrastructure | <u>7,968,269</u> | <u>7,735,698</u> | <u>12,268,051</u> | <u>11,508,484</u> | <u>20,236,320</u> | <u>19,244,182</u> |
| Totals | <u>\$ 12,415,553</u> | <u>\$ 12,533,473</u> | <u>\$ 13,309,804</u> | <u>\$ 13,794,732</u> | <u>\$ 25,725,357</u> | <u>\$ 26,328,205</u> |

Long-term Obligations

At June 30, 2022, the Town had \$267,512 in accrued compensated absences, and \$12,525,132 in bonds and notes outstanding, a net decrease of \$1,618,915, as detailed in Table 5.

Table 5
Long-term Debt Outstanding at Year End

| | <u>Balance</u> <u>July 1, 2021</u> | <u>Additions</u> | <u>Payments</u> | <u>Balance</u> <u>June 30, 2022</u> |
|---------------------------------|---------------------------------------|----------------------------|------------------------------|--|
| Governmental Activities | | | | |
| Long-term debt | \$ 5,326,239 | \$ 1,907,150 | \$ (1,238,948) | \$ 5,994,441 |
| Accrued compensated absences | <u>222,935</u> | <u>17,063</u> | <u>-</u> | <u>239,998</u> |
| Totals | <u>\$ 5,549,174</u> | <u>\$ 1,924,213</u> | <u>\$ (1,238,948)</u> | <u>\$ 6,234,439</u> |
| Business-type Activities | | | | |
| Long-term debt | \$ 5,608,275 | \$ 1,401,767 | \$ (479,351) | \$ 6,530,691 |
| Accrued compensated absences | <u>16,280</u> | <u>11,234</u> | <u>-</u> | <u>27,514</u> |
| Totals | <u>\$ 5,624,555</u> | <u>\$ 1,413,001</u> | <u>\$ (479,351)</u> | <u>\$ 6,558,205</u> |

Management Summary

This financial report provides our citizens, taxpayers, customers, investors and creditors with an accurate overview of the Town's finances and its accountability for the money it receives. If you have questions about

this report or need additional financial information, please contact the Town Manager's office at Town of Windsor, 29 Union Street, Windsor, VT. 05089.

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

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

Economic Factors and Next Years Budgets and Rates

The General Fund ended FY22 with a fund balance of \$817,749, a substantial improvement over the FY21 fund balance of \$211,047 which was a substantial improvement over the FY20 deficit fund balance of \$437,946 and the FY19 deficit fund balance of \$702,138. The continuing improvement is primarily the result of improvements in operations, cost control, finally wrapping up all of financial issues in recovering from the 2011 and 2014 catastrophic storms and remaining bond fund inflows. The Town's improving results of operations enable the Town to continue its planned growth and improvements well into the future while maintaining balanced and reasonable tax rates. The Town expects these favorable results to continue into subsequent fiscal years at a somewhat slower pace.

For tax rates for 2022/2023, the Select Board increased the Town's municipal tax rate by \$.0514 from \$1.6718 to \$1.7232 to support the budget approved by the residents at the annual Town meeting. This represented an increase of 3.07%.

For tax rates for 2022/2023, the State of Vermont decreased the residential school tax rate by \$.0045 or (0.32%) from \$1.4150 to \$1.4105 and decreased the non-residential school tax rate by \$.0469 or (2.87%) from \$1.6337 to \$1.5868.

For 2022/2023, a decrease in the residential school tax rate of \$.0045 and an increase in the municipal tax rate of \$.0514 resulted in an overall residential tax increase of \$.0469 or 1.52%.

TOWN OF WINDSOR, VERMONT
GOVERNMENT-WIDE STATEMENT OF NET POSITION
JUNE 30, 2022
(Page 1 of 2)

| | <u>Governmental</u> <u>Activities</u> | <u>Business-type</u> <u>Activities</u> | <u>Totals</u> |
|--|--|---|---------------------|
| ASSETS: | | | |
| Current assets - | | | |
| Cash and cash equivalents | \$ 2,336,200 | \$ 455,732 | \$ 2,791,932 |
| Investments | 416,531 | 204,118 | 620,649 |
| Property taxes receivable | 262,412 | - | 262,412 |
| Accounts receivable, net | 362,941 | 592,822 | 955,763 |
| Due (to) from other activities | <u>(470,352)</u> | <u>470,352</u> | <u>-</u> |
| Total current assets | <u>2,907,732</u> | <u>1,723,024</u> | <u>4,630,756</u> |
| Noncurrent assets - | | | |
| Notes receivable, net | 2,035,722 | - | 2,035,722 |
| Capital assets | 19,789,061 | 27,752,998 | 47,542,059 |
| less - accumulated depreciation | <u>(7,255,588)</u> | <u>(13,958,266)</u> | <u>(21,213,854)</u> |
| Total noncurrent assets | <u>14,569,195</u> | <u>13,794,732</u> | <u>28,363,927</u> |
| Total assets | <u>17,476,927</u> | <u>15,517,756</u> | <u>32,994,683</u> |
| DEFERRED OUTFLOWS OF RESOURCES: | | | |
| Deferred pension expense | <u>710,427</u> | <u>-</u> | <u>710,427</u> |
| LIABILITIES: | | | |
| Current liabilities - | | | |
| Accounts payable | 503,465 | 1,561 | 505,026 |
| Accrued interest | 35,978 | 57,938 | 93,916 |
| Accrued wages | 155,421 | - | 155,421 |
| Current portion of long-term debt | <u>635,724</u> | <u>349,086</u> | <u>984,810</u> |
| Total current liabilities | <u>1,330,588</u> | <u>408,585</u> | <u>1,739,173</u> |
| Noncurrent liabilities - | | | |
| Accrued compensated absences | 239,998 | 27,514 | 267,512 |
| Net pension liability | 669,649 | - | 669,649 |
| Long-term debt | <u>5,358,717</u> | <u>6,181,605</u> | <u>11,540,322</u> |
| Total noncurrent liabilities | <u>6,268,364</u> | <u>6,209,119</u> | <u>12,477,483</u> |
| Total liabilities | <u>7,598,952</u> | <u>6,617,704</u> | <u>14,216,656</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, 2022
(Page 2 of 2)

| | Governmental <u>Activities</u> | Business-type <u>Activities</u> | <u>Totals</u> |
|---------------------------------------|-----------------------------------|------------------------------------|----------------------|
| DEFERRED INFLOWS OF RESOURCES: | | | |
| Customer tax overpayments | 5,421 | - | 5,421 |
| Deferred pension credits | 394,998 | - | 394,998 |
| Deferred grant revenue | <u>2,470,886</u> | <u>-</u> | <u>2,470,886</u> |
| Total deferred inflows of resources | <u>2,871,305</u> | <u>-</u> | <u>2,871,305</u> |
| NET POSITION: | | | |
| Net investment in capital assets | 6,539,032 | 7,264,041 | 13,803,073 |
| Restricted | 1,074,154 | - | 1,074,154 |
| Unrestricted | <u>103,911</u> | <u>1,636,011</u> | <u>1,739,922</u> |
| Total net position | \$ <u>7,717,097</u> | \$ <u>8,900,052</u> | \$ <u>16,617,149</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, 2022

| FUNCTIONS/PROGRAMS: | Program Revenues | | | | Net (Expense) Revenue and Changes in Net Position | | |
|--|------------------|-------------------------------------|---------------------------------|--------------|--|-------------------------------------|----------------|
| | <u>Expenses</u> | <u>Grants and Contributions</u> | <u>Charges for Services</u> | <u>Other</u> | <u>Governmental Activities</u> | <u>Business-type Activities</u> | <u>Totals</u> |
| | | | | | | | |
| Governmental activities - | | | | | | | |
| General government | \$ 1,956,173 | \$ 95,446 | \$ 54,081 | \$ 33,329 | \$ (1,773,317) | \$ - | \$ (1,773,317) |
| Culture and recreation | 291,259 | 20,345 | 125,974 | 750 | (144,190) | - | (144,190) |
| Public safety | 2,384,106 | 14,432 | 1,082,500 | 21,432 | (1,265,742) | - | (1,265,742) |
| Public works | 1,024,261 | 127,275 | - | - | (896,986) | - | (896,986) |
| Community development | 26,048 | - | - | 185,360 | 159,312 | - | 159,312 |
| Special articles | 182,878 | - | - | - | (182,878) | - | (182,878) |
| Interest | 183,755 | - | - | - | (183,755) | - | (183,755) |
| Total governmental activities | 6,048,480 | 257,498 | 1,262,555 | 240,871 | (4,287,556) | - | (4,287,556) |
| Business-type activities - | | | | | | | |
| Water | 704,789 | - | 751,914 | 22,703 | - | 69,828 | 69,828 |
| Sewer | 1,314,209 | - | 1,019,757 | 69,550 | - | (224,902) | (224,902) |
| Interest | 162,157 | - | - | - | - | (162,157) | (162,157) |
| Total business-type activities | 2,181,155 | - | 1,771,671 | 92,253 | - | (317,231) | (317,231) |
| | \$ 8,229,635 | \$ 257,498 | \$ 3,034,226 | \$ 333,124 | (4,287,556) | (317,231) | (4,604,787) |
| GENERAL REVENUES - PROPERTY TAXES | | | | | | | |
| - INVESTMENT INCOME | | | | | | | |
| | | | | | 4,391,765 | - | 4,391,765 |
| | | | | | 9,594 | 1,963 | 11,557 |
| | | | | | 4,401,359 | 1,963 | 4,403,322 |
| CHANGE IN NET POSITION | | | | | | | |
| | | | | | 113,803 | (315,268) | (201,465) |
| NET POSITION, July 1, 2021 | | | | | | | |
| | | | | | 7,603,294 | 9,215,320 | 16,818,614 |
| NET POSITION, June 30, 2022 | | | | | | | |
| | | | | | \$ 7,717,097 | \$ 8,900,052 | \$ 16,617,149 |

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

TOWN OF WINDSOR, VERMONT
BALANCE SHEET - GOVERNMENTAL FUNDS

JUNE 30, 2022

(Page 1 of 3)

| ASSETS | General Fund | Community Development Fund | Hoisington Fund | Other Governmental Funds | Totals Governmental Funds |
|---------------------------|-----------------|----------------------------------|--------------------|--------------------------------|---------------------------------|
| Cash and cash equivalents | \$ 1,787,108 | \$ 509,244 | \$ - | \$ 39,848 | \$ 2,336,200 |
| Investments | - | - | 375,996 | 40,535 | 416,531 |
| Property taxes receivable | 262,412 | - | - | - | 262,412 |
| Accounts receivable, net | 362,941 | - | - | - | 362,941 |
| Notes receivable, net | <u>-</u> | <u>1,827,176</u> | <u>-</u> | <u>208,546</u> | <u>2,035,722</u> |
| Total assets | \$ 2,412,461 | \$ 2,336,420 | \$ 375,996 | \$ 288,929 | \$ 5,413,806 |

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

LIABILITIES:

| | | | | | |
|--------------------|------------------|---------------|----------|---------------|------------------|
| Accounts payable | \$ 503,465 | \$ - | \$ - | \$ - | \$ 503,465 |
| Accrued wages | 155,421 | - | - | - | 155,421 |
| Due to other funds | <u>362,156</u> | <u>85,535</u> | <u>-</u> | <u>22,661</u> | <u>470,352</u> |
| Total liabilities | <u>1,021,042</u> | <u>85,535</u> | <u>-</u> | <u>22,661</u> | <u>1,129,238</u> |

DEFERRED INFLOWS OF RESOURCES:

| | | | | | |
|-------------------------------------|----------------|------------------|----------|----------------|------------------|
| Deferred property tax revenue | 144,793 | - | - | - | 144,793 |
| Customer tax overpayments | 5,421 | - | - | - | 5,421 |
| Deferred grant revenue | <u>423,456</u> | <u>1,828,969</u> | <u>-</u> | <u>218,461</u> | <u>2,470,886</u> |
| Total deferred inflows of resources | <u>573,670</u> | <u>1,828,969</u> | <u>-</u> | <u>218,461</u> | <u>2,621,100</u> |

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

TOWN OF WINDSOR, VERMONT
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2022
(Page 2 of 3)

| | General Fund | Community Development Fund | Hoisington Fund | Other Governmental Funds | Totals Governmental Funds |
|---|---------------------|----------------------------------|--------------------|--------------------------------|---------------------------------|
| FUND EQUITY: | | | | | |
| Fund balances - | | | | | |
| Nonspendable | - | - | 400,000 | - | 400,000 |
| Restricted | - | 421,916 | - | 36,408 | 458,324 |
| Committed | 182,920 | - | - | 32,910 | 215,830 |
| Unassigned | <u>634,829</u> | <u>-</u> | <u>(24,004)</u> | <u>(21,511)</u> | <u>589,314</u> |
| Total fund balances | <u>817,749</u> | <u>421,916</u> | <u>375,996</u> | <u>47,807</u> | <u>1,663,468</u> |
| Total liabilities, deferred inflows of resources and fund equity | \$ <u>2,412,461</u> | \$ <u>2,336,420</u> | \$ <u>375,996</u> | \$ <u>288,929</u> | \$ <u>5,413,806</u> |

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

TOWN OF WINDSOR, VERMONT
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2022
(Page 3 of 3)

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

| | |
|---|---------------------|
| Amount reported on Balance Sheet - Governmental Funds - total fund balances | \$ 1,663,468 |
| 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 | 19,789,061 |
| Accumulated depreciation | (7,255,588) |
| Liabilities not due and payable in the year are not reported in the governmental funds. | |
| Accrued compensated absences | (239,998) |
| Accrued interest on long-term debt | (35,978) |
| Long-term debt | (5,994,441) |
| Deferred taxes are reported in the governmental funds to offset uncollected taxes which are not available financial resources. | |
| Deferred property taxes | 144,793 |
| 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 | 710,427 |
| Deferred pension credits | (394,998) |
| Net pension liability | (669,649) |
| Net position of governmental activities - Government-wide Statement of Net Position | \$ <u>7,717,097</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, 2022
(Page 1 of 3)

| | General Fund | Community Development Fund | Hoisington Fund | Other Governmental Funds | Totals Governmental Funds |
|--|------------------|----------------------------------|--------------------|--------------------------------|---------------------------------|
| REVENUES: | | | | | |
| Property taxes | \$ 4,381,899 | \$ - | \$ - | \$ - | \$ 4,381,899 |
| Intergovernmental | 231,319 | - | - | 5,834 | 237,153 |
| Fees, licenses and permits | 179,225 | - | - | - | 179,225 |
| Charges for goods and services | 1,091,462 | - | - | - | 1,091,462 |
| Investment income | 3,569 | 78 | (24,004) | 326 | (20,031) |
| Collection of notes receivable - principal | - | 185,360 | - | - | 185,360 |
| - interest | - | 29,625 | - | - | 29,625 |
| Miscellaneous | 46,629 | - | - | 21,095 | 67,724 |
| Total revenues | <u>5,934,103</u> | <u>215,063</u> | <u>(24,004)</u> | <u>27,255</u> | <u>6,152,417</u> |
| EXPENDITURES: | | | | | |
| Current - | | | | | |
| General government | 1,712,759 | - | - | 17,571 | 1,730,330 |
| Culture and recreation | 276,038 | - | - | - | 276,038 |
| Public safety | 2,194,611 | - | - | - | 2,194,611 |
| Public works | 615,731 | - | - | - | 615,731 |
| Community development | - | 26,048 | - | - | 26,048 |
| Special articles | 182,878 | - | - | - | 182,878 |
| Capital outlay | 829,831 | - | - | - | 829,831 |
| Debt service - principal long-term debt | 1,238,948 | - | - | - | 1,238,948 |
| - interest long-term debt | 163,811 | - | - | - | 163,811 |
| - interest short-term debt | 19,944 | - | - | - | 19,944 |
| Total expenditures | <u>7,234,551</u> | <u>26,048</u> | <u>-</u> | <u>17,571</u> | <u>7,278,170</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, 2022

(Page 2 of 3)

| | General Fund | Community Development Fund | Hoisington Fund | Other Governmental Funds | Totals Governmental Funds |
|---|-------------------|----------------------------------|--------------------|--------------------------------|---------------------------------|
| EXCESS OF REVENUES OR (EXPENDITURES) | (1,300,448) | 189,015 | (24,004) | 9,684 | (1,125,753) |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Loan proceeds | <u>1,907,150</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>1,907,150</u> |
| NET CHANGE IN FUND BALANCES | 606,702 | 189,015 | (24,004) | 9,684 | 781,397 |
| FUND BALANCES, July 1, 2021 | <u>211,047</u> | <u>232,901</u> | <u>400,000</u> | <u>38,123</u> | <u>882,071</u> |
| FUND BALANCES, June 30, 2022 | <u>\$ 817,749</u> | <u>\$ 421,916</u> | <u>\$ 375,996</u> | <u>\$ 47,807</u> | <u>\$ 1,663,468</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, 2022
(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 | \$ 781,397 |
| 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 | 829,831 |
| Depreciation | (711,911) |
| 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 | (17,063) |
| (Increase) Decrease in accrued interest on long-term debt | 11,057 |
| Proceeds from long-term debt | (1,907,150) |
| Principal payments on long-term debt | 1,238,948 |
| 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 | (134,927) |
| Current year - deferred property taxes | 144,793 |
| 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 | (121,172) |
| Change in net position of governmental activities - Government-wide Statement of Activities | \$ <u>113,803</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, 2022

(Page 1 of 3)

| | Original and Final <u>Budget</u> | Actual (Budgetary <u>Basis</u>) | Variance Over (Under) |
|---------------------------------------|--|--|-----------------------------|
| REVENUES: | | | |
| Property taxes | \$ 4,191,685 | \$ 4,155,079 | \$ (36,606) |
| Delinquent tax penalties and interest | 30,000 | 45,666 | 15,666 |
| Special articles | 181,154 | 181,154 | - |
| Intergovernmental | 117,000 | 231,319 | 114,319 |
| Fees, licenses and permits | 165,225 | 179,225 | 14,000 |
| Departmental - | | | |
| Police | 98,400 | 106,307 | 7,907 |
| Fire | 500 | 10 | (490) |
| Ambulance | 834,250 | 859,171 | 24,921 |
| Recreation and parks | 100,000 | 125,974 | 25,974 |
| Total departmental income | 1,033,150 | 1,091,462 | 58,312 |
| Investment income | 1,000 | 3,569 | 2,569 |
| Miscellaneous | 18,850 | 46,629 | 27,779 |
| Total revenues | <u>5,738,064</u> | <u>5,934,103</u> | <u>196,039</u> |
| EXPENDITURES: | | | |
| General government - | | | |
| Town office | 19,141 | 17,986 | (1,155) |
| Administration and management | 224,773 | 297,108 | 72,335 |
| Accounting | 20,000 | 27,259 | 7,259 |
| Election administration | 2,038 | 1,781 | (257) |
| Economic development | 50,000 | 51,094 | 1,094 |
| Board of abatement | 108 | - | (108) |
| Town clerk | 56,974 | 61,093 | 4,119 |
| Funds management - Treasurer | 47,223 | 49,160 | 1,937 |
| Municipal offices - Town Hall | 143,250 | 173,902 | 30,652 |
| Listers | 44,904 | 29,068 | (15,836) |
| Planning and zoning | 96,764 | 99,433 | 2,669 |
| Insurance | 97,071 | 81,298 | (15,773) |
| Employee benefits | 910,526 | 881,850 | (28,676) |
| Total general government | <u>1,712,772</u> | <u>1,771,032</u> | <u>58,260</u> |
| Culture and recreation - | | | |
| Recreation | 263,107 | 288,273 | 25,166 |
| Welcome Center | 9,225 | 7,826 | (1,399) |
| Health inspector | 975 | 915 | (60) |
| Total culture and recreation | <u>273,307</u> | <u>297,014</u> | <u>23,707</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, 2022

(Page 2 of 3)

| | <u>Original and Final Budget</u> | <u>Actual (Budgetary Basis)</u> | <u>Variance Over (Under)</u> |
|--------------------------------------|--|---|--------------------------------------|
| EXPENDITURES (CONTINUED): | | | |
| Public safety - | | | |
| Police protection | 1,073,411 | 1,079,223 | 5,812 |
| Traffic control | 1,600 | 1,868 | 268 |
| Parking meters | 5,700 | 4,993 | (707) |
| Fire and ambulance | <u>1,163,597</u> | <u>1,219,375</u> | <u>55,778</u> |
| Total public safety | <u>2,244,308</u> | <u>2,305,459</u> | <u>61,151</u> |
| Public works - | | | |
| Highway maintenance | 334,217 | 1,109,737 | 775,520 |
| Vehicle operation and maintenance | 48,800 | 70,381 | 21,581 |
| Bridge and dam repairs | 5,300 | 2,808 | (2,492) |
| Street lighting | 37,500 | 47,480 | 9,980 |
| Solid waste management | <u>30,500</u> | <u>25,059</u> | <u>(5,441)</u> |
| Total public works | <u>456,317</u> | <u>1,255,465</u> | <u>799,148</u> |
| Debt service - | | | |
| Principal and interest | <u>748,989</u> | <u>1,422,703</u> | <u>673,714</u> |
| Special articles - | | | |
| Home Health Agency | 17,500 | 17,500 | - |
| Homes of Runnemedede | 12,500 | 12,500 | - |
| Volunteers in Action | 3,000 | 3,000 | - |
| Windsor County Partners | 2,000 | 2,000 | - |
| SEVCA | 3,500 | 3,500 | - |
| Health care rehab | 4,637 | 4,637 | - |
| Windsor on Air | 5,000 | 5,000 | - |
| WISE of the Upper Valley | 1,500 | 1,500 | - |
| Windsor Community Resource | 5,000 | 5,000 | - |
| Retired and senior volunteers | 500 | 500 | - |
| Senior Solutions | 1,500 | 1,500 | - |
| Public Health Council Upper Valley | 1,699 | 1,699 | - |
| Windsor Historical Society | 3,000 | 3,000 | - |
| CT River Transit bus | 1,750 | 1,750 | - |
| Windsor Public Library | 88,068 | 88,067 | (1) |
| 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, 2022

(Page 3 of 3)

| | Original and Final <u>Budget</u> | Actual (Budgetary Basis) <u>Basis)</u> | Variance Over (Under) <u>(Under)</u> |
|--|--|---|---|
| EXPENDITURES (CONTINUED): | | | |
| Special articles (continued) - | | | |
| Cemeteries | <u>20,000</u> | <u>21,725</u> | <u>1,725</u> |
| Total special articles | <u>181,154</u> | <u>182,878</u> | <u>1,724</u> |
| Total expenditures | <u>5,616,847</u> | <u>7,234,551</u> | <u>1,617,704</u> |
| EXCESS OF REVENUES OR (EXPENDITURES) | 121,217 | (1,300,448) | (1,421,665) |
| OTHER FINANCING SOURCES (USES): | | | |
| Loan proceeds | - | 1,907,150 | 1,907,150 |
| Interfund transfers in (out), net | <u>(121,217)</u> | <u>-</u> | <u>121,217</u> |
| Total other financing sources (uses) | <u>(121,217)</u> | <u>1,907,150</u> | <u>2,028,367</u> |
| NET CHANGE IN FUND BALANCE | \$ <u>-</u> | \$ <u>606,702</u> | \$ <u>606,702</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, 2022

| | <u>Water Fund</u> | <u>Sewer Fund</u> | <u>Totals Proprietary Funds</u> |
|-----------------------------------|-----------------------|-----------------------|---|
| ASSETS: | | | |
| Current assets - | | | |
| Cash and cash equivalents | \$ 256,749 | \$ 198,983 | \$ 455,732 |
| Investments | 114,995 | 89,123 | 204,118 |
| Accounts receivable, net | 259,959 | 332,863 | 592,822 |
| Due from other funds | <u>301,294</u> | <u>169,058</u> | <u>470,352</u> |
| Total current assets | <u>932,997</u> | <u>790,027</u> | <u>1,723,024</u> |
| Noncurrent assets - | | | |
| Capital assets | 9,827,462 | 17,925,536 | 27,752,998 |
| less - accumulated depreciation | <u>(3,124,477)</u> | <u>(10,833,789)</u> | <u>(13,958,266)</u> |
| Total noncurrent assets | <u>6,702,985</u> | <u>7,091,747</u> | <u>13,794,732</u> |
| Total assets | <u>7,635,982</u> | <u>7,881,774</u> | <u>15,517,756</u> |
| LIABILITIES: | | | |
| Current liabilities - | | | |
| Accounts payable | - | 1,561 | 1,561 |
| Accrued interest | 30,222 | 27,716 | 57,938 |
| Current portion of long-term debt | <u>140,751</u> | <u>208,335</u> | <u>349,086</u> |
| Total current liabilities | <u>170,973</u> | <u>237,612</u> | <u>408,585</u> |
| Noncurrent liabilities - | | | |
| Accrued compensated absences | - | 27,514 | 27,514 |
| Long-term debt | <u>3,276,721</u> | <u>2,904,884</u> | <u>6,181,605</u> |
| Total noncurrent liabilities | <u>3,276,721</u> | <u>2,932,398</u> | <u>6,209,119</u> |
| Total liabilities | <u>3,447,694</u> | <u>3,170,010</u> | <u>6,617,704</u> |
| NET POSITION: | | | |
| Net investment in capital assets | 3,285,513 | 3,978,528 | 7,264,041 |
| Unrestricted | <u>902,775</u> | <u>733,236</u> | <u>1,636,011</u> |
| Total net position | \$ <u>4,188,288</u> | \$ <u>4,711,764</u> | \$ <u>8,900,052</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, 2022

| | Water <u>Fund</u> | Sewer <u>Fund</u> | Totals Proprietary <u>Funds</u> |
|--|----------------------|----------------------|---------------------------------------|
| OPERATING REVENUES: | | | |
| Charges for services | \$ 751,914 | \$ 1,019,757 | \$ 1,771,671 |
| Miscellaneous | <u>22,703</u> | <u>69,550</u> | <u>92,253</u> |
| Total operating revenues | <u>774,617</u> | <u>1,089,307</u> | <u>1,863,924</u> |
| OPERATING EXPENSES: | | | |
| Operation and maintenance | 195,803 | 417,798 | 613,601 |
| Salaries and benefits | 201,519 | 369,779 | 571,298 |
| Depreciation | <u>307,467</u> | <u>526,632</u> | <u>834,099</u> |
| Total operating expenses | <u>704,789</u> | <u>1,314,209</u> | <u>2,018,998</u> |
| Operating income (loss) | <u>69,828</u> | <u>(224,902)</u> | <u>(155,074)</u> |
| NONOPERATING REVENUES (EXPENSES): | | | |
| Investment income | 1,001 | 962 | 1,963 |
| Interest expense | <u>(101,397)</u> | <u>(60,760)</u> | <u>(162,157)</u> |
| Total nonoperating revenues (expenses) | <u>(100,396)</u> | <u>(59,798)</u> | <u>(160,194)</u> |
| CHANGE IN NET POSITION | (30,568) | (284,700) | (315,268) |
| NET POSITION, July 1, 2021 | <u>4,218,856</u> | <u>4,996,464</u> | <u>9,215,320</u> |
| NET POSITION, June 30, 2022 | \$ <u>4,188,288</u> | \$ <u>4,711,764</u> | \$ <u>8,900,052</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, 2022

(Page 1 of 2)

| | <u>Water Fund</u> | <u>Sewer Fund</u> | <u>Totals Proprietary Funds</u> |
|---|-----------------------|-----------------------|---|
| CASH FLOWS FROM OPERATING ACTIVITIES: | | | |
| Cash received from customers | \$ 752,969 | \$ 1,064,672 | \$ 1,817,641 |
| Cash paid to suppliers for goods and services | (198,391) | (418,933) | (617,324) |
| Cash paid to employees for services | <u>(201,519)</u> | <u>(358,545)</u> | <u>(560,064)</u> |
| Net cash provided (used) by operating activities | <u>353,059</u> | <u>287,194</u> | <u>640,253</u> |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: | | | |
| Purchases of capital assets | (686,582) | (632,445) | (1,319,027) |
| Proceeds from long-term debt | 595,000 | 806,767 | 1,401,767 |
| Principal paid on bonds | (242,492) | (236,859) | (479,351) |
| Interest paid on bonds | <u>(101,397)</u> | <u>(60,760)</u> | <u>(162,157)</u> |
| Net cash provided (used) by capital and related financing activities | <u>(435,471)</u> | <u>(123,297)</u> | <u>(558,768)</u> |
| CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES: | | | |
| Change in due to/from other funds | <u>53,374</u> | <u>(160,891)</u> | <u>(107,517)</u> |
| CASH FLOWS FROM INVESTING ACTIVITIES: | | | |
| Investment income | 1,001 | 962 | 1,963 |
| Change in investments | <u>4,108</u> | <u>(4,473)</u> | <u>(365)</u> |
| Net cash provided (used) by investing activities | <u>5,109</u> | <u>(3,511)</u> | <u>1,598</u> |
| NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS | (23,929) | (505) | (24,434) |
| CASH AND CASH EQUIVALENTS, July 1, 2021 | <u>280,678</u> | <u>199,488</u> | <u>480,166</u> |
| CASH AND CASH EQUIVALENTS, June 30, 2022 | \$ <u>256,749</u> | \$ <u>198,983</u> | \$ <u>455,732</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, 2022

(Page 2 of 2)

| | <u>Water Fund</u> | <u>Sewer Fund</u> | <u>Totals Proprietary Funds</u> |
|---|-----------------------|-----------------------|---|
| RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES: | | | |
| Operating income (loss) | \$ 69,828 | \$ (224,902) | \$ (155,074) |
| Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities - | | | |
| Depreciation | 307,467 | 526,632 | 834,099 |
| (Increase) decrease in accounts receivable | (21,648) | (24,635) | (46,283) |
| Increase (decrease) in accounts payable | - | (3,385) | (3,385) |
| Increase (decrease) in accrued interest | (2,588) | 2,250 | (338) |
| Increase (decrease) in accrued compensated absences | <u>-</u> | <u>11,234</u> | <u>11,234</u> |
| Net cash provided (used) by operating activities | \$ <u>353,059</u> | \$ <u>287,194</u> | \$ <u>640,253</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, 2022

| | <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> |
|--------------------------|-------------------------------------|--------------------------------|------------------------------|---|
| ASSETS: | | | | |
| Cash | \$ - | \$ 666 | \$ 11,931 | \$ 12,597 |
| Investments | 4,739,490 | 6,368 | - | 4,745,858 |
| Receivables | <u> -</u> | <u> 60</u> | <u> -</u> | <u> 60</u> |
| Total assets | <u>4,739,490</u> | <u> 7,094</u> | <u> 11,931</u> | <u>4,758,515</u> |
| LIABILITIES | <u> -</u> | <u> -</u> | <u> -</u> | <u> -</u> |
| NET POSITION: | | | | |
| Restricted | \$ <u>4,739,490</u> | \$ <u> 7,094</u> | \$ <u> 11,931</u> | \$ <u>4,758,515</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, 2022

| | <u>Pension Trust Fund</u> | <u>Campbell Fund</u> | <u>Trust Funds</u> | <u>Totals Fiduciary Funds</u> |
|---------------------------------------|--------------------------------|----------------------------|-----------------------------|---------------------------------------|
| ADDITIONS: | | | | |
| Contributions | \$ 74,920 | \$ - | \$ - | \$ 74,920 |
| Interest and dividends | 140,788 | 24 | 6 | 140,818 |
| Unrealized gain (loss) on investments | <u>(902,938)</u> | <u>-</u> | <u>-</u> | <u>(902,938)</u> |
| | <u>(687,230)</u> | <u>24</u> | <u>6</u> | <u>(687,200)</u> |
| DEDUCTIONS: | | | | |
| Trust disbursements | <u>417,371</u> | <u>-</u> | <u>-</u> | <u>417,371</u> |
| CHANGE IN NET POSITION | (1,104,601) | 24 | 6 | (1,104,571) |
| NET POSITION, July 1, 2021 | <u>5,844,091</u> | <u>7,070</u> | <u>11,925</u> | <u>5,863,086</u> |
| NET POSITION, June 30, 2022 | \$ <u><u>4,739,490</u></u> | \$ <u><u>7,094</u></u> | \$ <u><u>11,931</u></u> | \$ <u><u>4,758,515</u></u> |

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

TOWN OF WINDSOR, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

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, 2022

1. Summary of significant accounting policies (continued):

C. Basis of presentation (continued) -

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

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

The Town reports the following major proprietary funds:

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

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

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

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

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

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

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

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

TOWN OF WINDSOR, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

1. Summary of significant accounting policies (continued):

- E. Budgets and budgetary accounting - The Town approves a budget for the General Fund at an Annual Meeting. The tax rate is determined by the Selectboard based on the education and municipal grand lists and the approved operating budget. The accounting method used for budget presentation is the same method used for the financial presentation of operations under U.S. GAAP. Formal budgetary integration is employed as a management control during the year for the General Fund. The Town does not legally adopt budgets for other governmental funds. All budgeted amounts lapse at year end.
- F. Property taxes - Property taxes attach as an enforceable lien on property owned as of April 1st. Listers establish a grand list of all property and the Selectboard sets the tax rate required to raise the tax revenue authorized by Town and School District voters and the Vermont Agency of Education. Property taxes for the fiscal year ended June 30, 2022, were payable in two installments due September 8, 2021 and February 9, 2022.
- 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, 2022

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, 2022

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, 2022, is as follows:

| <u>Investment</u> | <u>Fair Value</u> |
|-----------------------------------|---------------------|
| Certificates of deposit | \$ 251,022 |
| Money market and accrued interest | 394,283 |
| Corporate stock | 2,432,042 |
| Mutual funds | <u>2,289,160</u> |
| | <u>\$ 5,366,507</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, 2022, \$100,549 of the Town's bank balance of \$2,987,611 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, 2022, are as follows:

| | <u>Fair Value</u> | <u>Investment Maturity</u> | |
|-------------------------|-------------------|----------------------------|---------------------|
| | | <u>Less than One Year</u> | <u>1 to 5 Years</u> |
| Certificates of deposit | \$ <u>251,022</u> | \$ <u>228,901</u> | \$ <u>22,121</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, 2022, more than 5% of the Town's total investments are held in four mutual funds, which represent 5.23%, 12.32%, 12.91% and 7.33% of the Town's total investments, respectively.

TOWN OF WINDSOR, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

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, 2022, are as follows:

| | |
|---|---------------------|
| Loan secured by a lien on equipment to Sharon Shepard, with interest at 4.4% and monthly payments of \$744. Loan is in default and is fully reserved. | \$ 25,530 |
| Loan secured by a mortgage to Windsor Rail Yards, Inc., currently interest only payments at 3.3%, principal and interest payments begin March 2021 until maturity, matures February 2029. | 69,434 |
| 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. | 19,973 |
| 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. | 33,909 |
| Loan secured by a personal guarantee to Artisan Eats Vermont, with interest at 3% and monthly payments beginning November 2018, matures October 2023. | 1,824 |
| 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. | 92,750 |
| Loan, guaranteed by Peter Jillson, to American Crafted Spirits, Inc., with interest at 3.5% and monthly payments of \$951, matures June 2027. | 54,286 |
| 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 |
| | 2,061,252 |
| Less: Allowance for doubtful accounts | (25,530) |
| | <u>\$ 2,035,722</u> |

TOWN OF WINDSOR, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

4. Capital assets:

Capital asset activity for the year ended June 30, 2022, was as follows:

| | Balance <u>July 1, 2021</u> | <u>Increase</u> | <u>Decrease</u> | Balance <u>June 30, 2022</u> |
|---|--------------------------------|-------------------|------------------|---------------------------------|
| Governmental activities - | | | | |
| Capital assets, not depreciated: | | | | |
| Construction in progress | \$ 338,042 | \$ 693,644 | \$ 21,150 | \$ 1,010,536 |
| Land | 546,109 | - | - | 546,109 |
| Cultural assets | 75,000 | - | - | 75,000 |
| Total capital assets, not depreciated | <u>959,151</u> | <u>693,644</u> | <u>21,150</u> | <u>1,631,645</u> |
| Capital assets, depreciated: | | | | |
| Buildings and improvements | 4,733,874 | 29,900 | - | 4,763,774 |
| Vehicles and equipment | 3,775,466 | 106,287 | 68,028 | 3,813,725 |
| Infrastructure | 9,558,767 | 21,150 | - | 9,579,917 |
| Total capital assets, depreciated | <u>18,068,107</u> | <u>157,337</u> | <u>68,028</u> | <u>18,157,416</u> |
| Less accumulated depreciation for: | | | | |
| Buildings and improvements | 2,087,764 | 131,989 | - | 2,219,753 |
| Vehicles and equipment | 2,933,443 | 326,201 | 68,028 | 3,191,616 |
| Infrastructure | 1,590,498 | 253,721 | - | 1,844,219 |
| Total accumulated depreciation | <u>6,611,705</u> | <u>711,911</u> | <u>68,028</u> | <u>7,255,588</u> |
| Total capital assets, depreciated, net | <u>11,456,402</u> | <u>(554,574)</u> | <u>-</u> | <u>10,901,828</u> |
| Capital assets, net, governmental activities | <u>12,415,553</u> | <u>139,070</u> | <u>21,150</u> | <u>12,533,473</u> |
| Business-type activities - | | | | |
| Capital assets, not depreciated: | | | | |
| Construction in progress - water | 98,158 | 686,582 | - | 784,740 |
| Construction in progress - sewer | 167,642 | 581,371 | - | 749,013 |
| Land - water | 15,000 | - | - | 15,000 |
| Total capital assets, not depreciated | <u>280,800</u> | <u>1,267,953</u> | <u>-</u> | <u>1,548,753</u> |
| Capital assets, depreciated: | | | | |
| Water system | 8,561,332 | - | - | 8,561,332 |
| Sewer treatment plant | 16,155,446 | - | - | 16,155,446 |
| Vehicles and equipment - water | 466,390 | - | - | 466,390 |
| Vehicles and equipment - sewer | 970,003 | 51,074 | - | 1,021,077 |
| Total capital assets, depreciated | <u>26,153,171</u> | <u>51,074</u> | <u>-</u> | <u>26,204,245</u> |
| Less accumulated depreciation for: | | | | |
| Water system | 2,631,349 | 285,224 | - | 2,916,573 |
| Sewer treatment plant | 9,817,378 | 474,343 | - | 10,291,721 |
| Vehicles and equipment - water | 185,661 | 22,243 | - | 207,904 |
| Vehicles and equipment - sewer | 489,779 | 52,289 | - | 542,068 |
| Total accumulated depreciation | <u>13,124,167</u> | <u>834,099</u> | <u>-</u> | <u>13,958,266</u> |
| Total capital assets, depreciated, net | <u>13,029,004</u> | <u>(783,025)</u> | <u>-</u> | <u>12,245,979</u> |
| Capital assets, net, business-type activities | <u>13,309,804</u> | <u>484,928</u> | <u>-</u> | <u>13,794,732</u> |
| Capital assets, net | \$ <u>25,725,357</u> | \$ <u>623,998</u> | \$ <u>21,150</u> | \$ <u>26,328,205</u> |

TOWN OF WINDSOR, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

4. Capital assets (continued):

Depreciation expense of \$711,911 in the governmental activities was allocated to expenses of the general government (\$98,665), public safety (\$189,495), public works (\$408,530), and culture and recreation (\$15,221) programs based on capital assets assigned to those functions.

Depreciation expense of \$834,099 in the business-type activities was allocated to expenses of the water (\$307,467) and the sewer (\$526,632) programs based on capital assets assigned to those functions.

5. Interfund receivable and payable balances:

Interfund receivable and payable balances, due to the pooling of cash for cash receipts and disbursements, as of June 30, 2022, are as follows:

| | <u>Interfund Receivables</u> | <u>Interfund Payables</u> |
|-----------------------------|----------------------------------|-------------------------------|
| Governmental funds - | | |
| General Fund | \$ - | \$ 362,156 |
| Community Development Fund | - | 85,535 |
| Other Governmental Funds | - | 22,661 |
| | <u>-</u> | <u>470,352</u> |
| Proprietary funds - | | |
| Water Fund | 301,294 | - |
| Sewer Fund | 169,058 | - |
| | <u>470,352</u> | <u>-</u> |
| | <u>\$ 470,352</u> | <u>\$ 470,352</u> |

6. Long-term obligations:

Long-term obligations activity for the year ended June 30, 2022, was as follows:

| | <u>Balance July 1, 2021</u> | <u>Additions</u> | <u>Reductions</u> | <u>Balance June 30, 2022</u> | <u>Due Within One Year</u> |
|-----------------------------------|---------------------------------|---------------------|---------------------|----------------------------------|--------------------------------|
| Governmental activities - | | | | | |
| Long-term debt | \$ 5,326,239 | \$ 1,907,150 | \$ 1,238,948 | \$ 5,994,441 | \$ 635,724 |
| Accrued compensated absences | 222,935 | 17,063 | - | 239,998 | - |
| Net pension liability | 511,173 | 158,476 | - | 669,649 | - |
| | <u>\$ 6,060,347</u> | <u>\$ 2,082,689</u> | <u>\$ 1,238,948</u> | <u>\$ 6,904,088</u> | <u>\$ 635,724</u> |
| Business-type activities - | | | | | |
| Long-term debt | \$ 5,608,275 | \$ 1,401,767 | \$ 479,351 | \$ 6,530,691 | \$ 349,086 |
| Accrued compensated absences | 16,280 | 11,234 | - | 27,514 | - |
| | <u>\$ 5,624,555</u> | <u>\$ 1,413,001</u> | <u>\$ 479,351</u> | <u>\$ 6,558,205</u> | <u>\$ 349,086</u> |

TOWN OF WINDSOR, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

7. Debt:

Short-term - Short-term debt activity for the year ended June 30, 2022, was as follows:

| | Balance July 1, 2021 | Additions | Retirements | Balance June 30, 2022 |
|--|-------------------------|-------------------|---------------------|--------------------------|
| Governmental activities - | | | | |
| Tax anticipation line of credit, 2.65% | \$ - | \$ 350,000 | \$ 350,000 | \$ - |
| Bond anticipation line of credit, 2.5% | <u>1,000,000</u> | <u>-</u> | <u>1,000,000</u> | <u>-</u> |
| | \$ <u>1,000,000</u> | \$ <u>350,000</u> | \$ <u>1,350,000</u> | \$ <u>-</u> |

Subsequent to year end, the Town obtained a line of credit in the form of a 2.9% tax anticipation note in the amount of \$1,750,000 which matures in June 2023. As of the date of this report, there have been no borrowings on this line of credit.

Subsequent to year end, the Town obtained a line of credit in the form of a 3.15% bond anticipation note in the amount of \$300,000 which matures in March 2023. As of the date of this report, there have been no borrowings on this line of credit.

Long-term - Outstanding long-term debt as of June 30, 2022, is as follows:

Governmental activities -

Notes from direct borrowings:

| | |
|---|----------|
| Capital Equipment Note to Mascoma Savings Bank - unsecured for a vehicle, annual payments of \$7,534 including interest at 2.5%, due July 2022. | \$ 7,357 |
| 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. | 31,950 |
| Capital Equipment Note to Mascoma Savings Bank - unsecured for two ambulances, annual payments of \$63,089 plus interest at 2.6%, due March 2023. | 63,090 |
| 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. | 96,114 |
| 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. | 72,240 |
| 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. | 14,875 |
| Capital Equipment Note to People's United Bank - unsecured for police cruiser, annual payments of \$12,850 plus interest at 2.25%, due September 2025. | 51,400 |
| Capital Equipment Note to Mascoma Savings Bank - unsecured for police cruiser, annual payments of \$11,150 plus interest at 2.95%, due September 2026. | 55,750 |
| 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. | 175,000 |
| 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. | 550,000 |

TOWN OF WINDSOR, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

7. Debt (continued):

Long-term (continued) -

Governmental activities (continued) -

Notes from direct borrowings (continued):

| | |
|--|----------------------------|
| 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. | 1,760,000 |
| 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. | 416,667 |
| 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. | 433,332 |
| 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. | 466,666 |
| General obligation note, Vermont Municipal Bond Bank - 2021 Series 3, various interest rates, currently at 1.85%. Annual principal payment of \$90,000, due November 2041. | <u>1,800,000</u> |
| | \$ <u>5,994,441</u> |

Business-type activities -

General obligation bonds:

| | |
|--|----------------------------|
| General obligation bond, United States Department of Agriculture Rural Development, bi-annual payments of \$47,346 including interest at 3%, due October 2050. | \$ <u>1,805,200</u> |
|--|----------------------------|

Notes from direct borrowings:

| | |
|--|-----------|
| General obligation note, Vermont Municipal Bond Bank ARRA Loan - AR3-037, annual payments of \$57,832 including interest at 3%, due October 2033. | 575,660 |
| General obligation note, State of Vermont Special Environmental Revolving Fund - RF1-135, annual payments of \$80,870 including interest at 2%, due December 2033. | 855,228 |
| General obligation note, State of Vermont Special Environmental Revolving Fund - RF1-152, annual payments of \$111,762 including interest at 2%, due January 2037. | 1,436,059 |
| General obligation note, State of Vermont Special Environmental Revolving Fund - RF1-155, annual payments of \$7,410 with no interest, due September 2022. | 7,410 |
| General obligation note, Vermont Drinking Water State Revolving Fund - RF3-291, annual payments of \$22,489 including interest at 3%, due February 2034. | 223,857 |
| 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. | 15,510 |
| Capital Equipment Note to People's United Bank - unsecured for sewer vehicle, annual payments of \$12,441.75 including interest at 2.25%, due September 2025. | 49,767 |
| 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. | 210,000 |

TOWN OF WINDSOR, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

7. Debt (continued):

Long-term (continued) -

Business-type activities (continued) -

Notes from direct borrowings (continued):

General obligation note, Vermont Municipal Bond Bank - 2021 Series 3, various interest rates, currently at 1.85%. Annual principal payment of \$29,750 due November 2041. 595,000

General obligation note, Vermont Municipal Bond Bank - 2021 Series 3, various interest rates, currently at 1.85%. Annual principal payment of \$37,850, due November 2041. 757,000

Total notes from direct borrowings 4,725,491
\$ 6,530,691

Long-term debt activity for the year ended June 30, 2022, was as follows:

| | Balance July 1, 2021 | Additions | Retirements | Balance June 30, 2022 | Due Within One Year |
|----------------------------------|-------------------------|------------------|------------------|--------------------------|------------------------|
| Governmental activities - | | | | | |
| Notes from direct borrowings: | | | | | |
| Ambulance | \$ 26,367 | \$ - | \$ 26,367 | \$ - | \$ - |
| Fire Chief command vehicle | 14,527 | - | 7,170 | 7,357 | 7,357 |
| Highway truck | 63,900 | - | 31,950 | 31,950 | 31,950 |
| Ambulances | 126,179 | - | 63,089 | 63,090 | 63,090 |
| Freightliner | 128,152 | - | 32,038 | 96,114 | 32,038 |
| Sidewalk tractor | 96,320 | - | 24,080 | 72,240 | 24,080 |
| Police cruiser | 29,750 | - | 14,875 | 14,875 | 14,875 |
| FEMA damage | 654,836 | - | 654,836 | - | - |
| Pumper truck | 36,209 | - | 36,209 | - | - |
| Police cruiser | - | 51,400 | - | 51,400 | 12,850 |
| Police cruiser | - | 55,750 | - | 55,750 | 11,150 |
| 2011 Series 4 | 350,000 | - | 175,000 | 175,000 | 175,000 |
| 2012 Series 1 | 600,000 | - | 50,000 | 550,000 | 50,000 |
| 2015 Series 2 | 1,833,334 | - | 73,334 | 1,760,000 | 73,333 |
| 2016 Series 1 | 433,333 | - | 16,666 | 416,667 | 16,667 |
| 2017 Series 3 | 449,999 | - | 16,667 | 433,332 | 16,667 |
| 2019 Series 2 | 483,333 | - | 16,667 | 466,666 | 16,667 |
| 2021 Series 3 | - | 1,800,000 | - | 1,800,000 | 90,000 |
| Total governmental activities | <u>5,326,239</u> | <u>1,907,150</u> | <u>1,238,948</u> | <u>5,994,441</u> | <u>635,724</u> |

TOWN OF WINDSOR, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

7. Debt (continued):

Long-term (continued) -

| | Balance July 1, 2021 | Additions | Retirements | Balance June 30, 2022 | Due Within One Year |
|------------------------------------|-------------------------|--------------|--------------|--------------------------|------------------------|
| Business-type activities - | | | | | |
| General obligation bonds: | | | | | |
| USDA Rural Development Bond | 1,844,842 | - | 39,642 | 1,805,200 | 40,840 |
| Notes from direct borrowings: | | | | | |
| RF1-025 | 81,801 | - | 81,801 | - | - |
| RF3-037 | 134,435 | - | 134,435 | - | - |
| AR3-037 | 615,041 | - | 39,381 | 575,660 | 40,562 |
| RF1-135 | 917,743 | - | 62,515 | 855,228 | 63,766 |
| RF1-152 | 1,517,472 | - | 81,413 | 1,436,059 | 83,041 |
| RF1-155 | 14,820 | - | 7,410 | 7,410 | 7,410 |
| RF3-291 | 239,171 | - | 15,314 | 223,857 | 15,773 |
| Water & Sewer vehicle | 22,950 | - | 7,440 | 15,510 | 7,652 |
| Sewer vehicle | - | 49,767 | - | 49,767 | 12,442 |
| 2017 Series 3 | 220,000 | - | 10,000 | 210,000 | 10,000 |
| 2021 Series 3 | - | 595,000 | - | 595,000 | 29,750 |
| 2021 Series 3 | - | 757,000 | - | 757,000 | 37,850 |
| Total notes from direct borrowings | 3,763,433 | 1,401,767 | 439,709 | 4,725,491 | 308,246 |
| Total business-type activities | 5,608,275 | 1,401,767 | 479,351 | 6,530,691 | 349,086 |
| | \$ 10,934,514 | \$ 3,308,917 | \$ 1,718,299 | \$ 12,525,132 | \$ 984,810 |

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, | | |
| 2023 | \$ 635,724 | \$ 171,895 |
| 2024 | 343,452 | 158,148 |
| 2025 | 343,452 | 150,736 |
| 2026 | 287,334 | 143,006 |
| 2027 | 274,484 | 136,404 |
| 2028-2032 | 1,316,670 | 578,417 |
| 2033-2037 | 1,116,670 | 389,030 |
| 2038-2042 | 1,066,670 | 209,696 |
| 2043-2047 | 543,337 | 58,687 |
| 2048-2050 | 66,648 | 2,759 |
| | \$ 5,994,441 | \$ 1,998,778 |

TOWN OF WINDSOR, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

7. Debt (continued):

Long-term (continued) -

| Year ending June 30, | <u>Business-type Activities</u> | | | |
|----------------------|---------------------------------|-------------------|-------------------------------------|-------------------|
| | <u>General Obligation Bonds</u> | | <u>Notes from Direct Borrowings</u> | |
| | <u>Principal</u> | <u>Interest</u> | <u>Principal</u> | <u>Interest</u> |
| 2023 | \$ 40,840 | \$ 53,852 | \$ 308,246 | \$ 103,027 |
| 2024 | 42,074 | 52,618 | 305,667 | 97,243 |
| 2025 | 43,346 | 51,346 | 302,546 | 91,293 |
| 2026 | 44,656 | 50,036 | 307,393 | 85,370 |
| 2027 | 46,006 | 48,686 | 299,914 | 79,242 |
| 2028-2032 | 251,748 | 221,712 | 1,578,234 | 300,263 |
| 2033-2037 | 292,163 | 181,297 | 1,225,491 | 125,247 |
| 2038-2042 | 339,068 | 134,392 | 388,000 | 28,698 |
| 2043-2047 | 393,502 | 79,958 | 10,000 | 194 |
| 2048-2051 | <u>311,797</u> | <u>18,957</u> | <u>-</u> | <u>-</u> |
| | \$ <u>1,805,200</u> | \$ <u>892,854</u> | \$ <u>4,725,491</u> | \$ <u>910,577</u> |

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

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, 2022, the Town has \$398,000 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.

8. Fund balances:

At June 30, 2022, the General Fund reported a committed fund balance (\$182,920), comprised of \$233 for police seizure, \$26,244 for Town Clerk records restoration, \$3,757 for lister education and \$152,686 for reappraisal.

At June 30, 2022, the Hoisington Fund reported a nonspendable fund balance (\$400,000). This amount was voted to be held in perpetuity by the voters in the year in which it was received, related to a settlement regarding the Hoisington Landfill. The Hoisington Fund also reported an unassigned deficit (\$24,004).

9. Deficit fund balances:

As of June 30, 2022, the Grants Fund has a deficit fund balance of \$5,370. Management intends to recover this deficit through local contributions from the Town.

As of June 30, 2022, the Hazard Mitigation Fund has a deficit fund balance of \$16,141. Management intends to recover this deficit through local contributions from the Town.

TOWN OF WINDSOR, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

10. Pension plans:

401(a) Governmental Money Purchase Plan -

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

The Town is required to make contributions to the Plan at a rate of 8% of the participant's salary. Total contributions by the Town for the year ended June 30, 2022, were \$14,176.

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, 2022, there were five Plan members from the Town.

Plan members are allowed to make voluntary contributions to the Plan up to the maximum amount allowed by the Internal Revenue Code's eligibility requirements. Total employee contributions for the year ended June 30, 2022, were \$15,672. 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, 2022, plan membership consisted of the following:

| | |
|---|-----------|
| Separated members due deferred benefits | 17 |
| Retirees currently receiving benefits | 23 |
| Late retirees | 1 |
| Active plan members | <u>9</u> |
| | <u>50</u> |

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

Contributions: Plan members are required to contribute 4.75% of compensation to the Plan. The Town's recommended annual contribution is provided with the actuarial valuation. Contributions to the Plan reflect benefits attributed to employees' services to date, as well as benefits expected to be earned in the future, and the funding status of the Plan. Contributions for the year ended June 30, 2022, included the Town's employer contribution of \$41,163 and employee contributions of \$33,757.

TOWN OF WINDSOR, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

10. Pension plans (continued):

Windsor Retirement Benefit Pension Plan (continued) -

Investments: The Plan's investments at June 30, 2022, 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, 2022, of \$4,739,490. The present value of plan benefits at July 1, 2022, is reported as \$5,775,933 with a present value of vested accrued benefits on a plan termination basis of \$6,177,398. Liabilities on the termination basis exceeded assets by \$1,437,908.

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

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

Vermont Municipal Employees' Retirement System -

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

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

Contributions: Defined benefit plan members are required to contribute 3.25% (Group A), 5.625% (Group B), 10.75% (Group C) or 12.1% (Group D) of their annual covered salary, and the Town is required to contribute 4.75% (Group A), 6.25% (Group B), 8.0% (Group C) or 10.6% (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, 2022, 2021 and 2020, were \$127,440, \$101,156 and \$41,879, respectively. The amount contributed was equal to the required contributions for the year.

TOWN OF WINDSOR, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

10. 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 0.45497% proportionate share of VMERS defined benefit plan.

| | |
|---|------------|
| Town's share of VMERS net pension liability | \$ 669,649 |
| Deferred outflows of resources - Deferred pension expense | \$ 710,427 |
| Deferred inflows of resources - Deferred pension credits | \$ 394,998 |

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

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

11. Subsequent events:

The Town has evaluated subsequent events through December 7, 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, 2022

Schedule 1

| | Friends of Recreation | Ruben Dean House | Grants | Paradise Park | Hazard Mitigation | Total |
|---|-----------------------------|------------------------|-------------------|------------------|----------------------|-------------------|
| ASSETS | | | | | | |
| Cash and cash equivalents | \$ 29,059 | \$ - | \$ - | \$ 10,789 | \$ - | \$ 39,848 |
| Investments | - | 18,414 | - | 22,121 | - | 40,535 |
| Notes receivable, net | - | - | 208,546 | - | - | 208,546 |
| Total assets | <u>\$ 29,059</u> | <u>\$ 18,414</u> | <u>\$ 208,546</u> | <u>\$ 32,910</u> | <u>\$ -</u> | <u>\$ 288,929</u> |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITY | | | | | | |
| LIABILITIES: | | | | | | |
| Due to other funds | \$ <u>1,150</u> | \$ - | \$ <u>5,370</u> | \$ - | \$ <u>16,141</u> | \$ <u>22,661</u> |
| DEFERRED INFLOWS OF RESOURCES: | | | | | | |
| Deferred grant revenue | - | <u>9,915</u> | <u>208,546</u> | - | - | <u>218,461</u> |
| FUND EQUITY: | | | | | | |
| Fund balances - | | | | | | |
| Restricted | 27,909 | 8,499 | - | - | - | 36,408 |
| Committed | - | - | - | 32,910 | - | 32,910 |
| Unassigned | - | - | (5,370) | - | (16,141) | (21,511) |
| Total fund balances (deficit) | <u>27,909</u> | <u>8,499</u> | <u>(5,370)</u> | <u>32,910</u> | <u>(16,141)</u> | <u>47,807</u> |
| Total liabilities, deferred inflows of resources and fund equity | <u>\$ 29,059</u> | <u>\$ 18,414</u> | <u>\$ 208,546</u> | <u>\$ 32,910</u> | <u>\$ -</u> | <u>\$ 288,929</u> |

TOWN OF WINDSOR, VERMONT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - OTHER GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

| | <u>Friends of Recreation</u> | <u>Ruben Dean House</u> | <u>Grants</u> | <u>Paradise Park</u> | <u>Hazard Mitigation</u> | <u>Total</u> |
|---|--------------------------------------|---------------------------------|-------------------|--------------------------|------------------------------|------------------|
| REVENUES: | | | | | | |
| Intergovernmental | \$ - | \$ - | \$ 5,834 | \$ - | \$ - | \$ 5,834 |
| Donations - community projects | 20,345 | - | - | - | - | 20,345 |
| Miscellaneous revenues | - | - | - | 750 | - | 750 |
| Investment income | 8 | - | - | 318 | - | 326 |
| Total revenues | <u>20,353</u> | <u>-</u> | <u>5,834</u> | <u>1,068</u> | <u>-</u> | <u>27,255</u> |
| EXPENDITURES: | | | | | | |
| General government | 13,383 | - | - | 781 | 3,407 | 17,571 |
| NET CHANGE IN FUND BALANCES | 6,970 | - | 5,834 | 287 | (3,407) | 9,684 |
| FUND BALANCES (DEFICIT), July 1, 2021 | <u>20,939</u> | <u>8,499</u> | <u>(11,204)</u> | <u>32,623</u> | <u>(12,734)</u> | <u>38,123</u> |
| FUND BALANCES (DEFICIT), June 30, 2022 | <u>\$ 27,909</u> | <u>\$ 8,499</u> | <u>\$ (5,370)</u> | <u>\$ 32,910</u> | <u>\$ (16,141)</u> | <u>\$ 47,807</u> |

TOWN OF WINDSOR, VERMONT
COMBINING STATEMENT OF NET POSITION - WATER FUND
JUNE 30, 2022

Schedule 3

| | <u>Water Fund</u> | <u>Water Improvement Fund</u> | <u>Total Water Fund</u> |
|-----------------------------------|-----------------------|---------------------------------------|---------------------------------|
| ASSETS: | | | |
| Current assets - | | | |
| Cash and cash equivalents | \$ - | \$ 256,749 | \$ 256,749 |
| Investments | - | 114,995 | 114,995 |
| Accounts receivable, net | 259,959 | - | 259,959 |
| Due from other funds | <u>-</u> | <u>502,973</u> | <u>502,973</u> |
| Total current assets | <u>259,959</u> | <u>874,717</u> | <u>1,134,676</u> |
| Noncurrent assets - | | | |
| Capital assets | 9,827,462 | - | 9,827,462 |
| less - accumulated depreciation | <u>(3,124,477)</u> | <u>-</u> | <u>(3,124,477)</u> |
| Total noncurrent assets | <u>6,702,985</u> | <u>-</u> | <u>6,702,985</u> |
| Total assets | <u>6,962,944</u> | <u>874,717</u> | <u>7,837,661</u> |
| LIABILITIES: | | | |
| Current liabilities - | | | |
| Accrued interest | 30,222 | - | 30,222 |
| Current portion of long-term debt | 140,751 | - | 140,751 |
| Due to other funds | <u>201,679</u> | <u>-</u> | <u>201,679</u> |
| Total current liabilities | <u>372,652</u> | <u>-</u> | <u>372,652</u> |
| Noncurrent liabilities - | | | |
| Long-term debt | <u>3,276,721</u> | <u>-</u> | <u>3,276,721</u> |
| Total liabilities | <u>3,649,373</u> | <u>-</u> | <u>3,649,373</u> |
| NET POSITION: | | | |
| Net investment in capital assets | 3,285,513 | - | 3,285,513 |
| Unrestricted | <u>28,058</u> | <u>874,717</u> | <u>902,775</u> |
| Total net position | \$ <u>3,313,571</u> | \$ <u>874,717</u> | \$ <u>4,188,288</u> |

TOWN OF WINDSOR, VERMONT
COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION - WATER FUND
FOR THE YEAR ENDED JUNE 30, 2022

Schedule 4

| | Water Fund | Water Improvement Fund | Total Water Fund |
|--|---------------------|------------------------------|------------------------|
| OPERATING REVENUES: | | | |
| Charges for services | \$ 751,914 | \$ - | \$ 751,914 |
| Miscellaneous | <u>22,703</u> | <u>-</u> | <u>22,703</u> |
| Total operating revenues | <u>774,617</u> | <u>-</u> | <u>774,617</u> |
| OPERATING EXPENSES: | | | |
| Operation and maintenance | 195,803 | - | 195,803 |
| Salaries and benefits | 201,519 | - | 201,519 |
| Depreciation | <u>307,467</u> | <u>-</u> | <u>307,467</u> |
| Total operating expenses | <u>704,789</u> | <u>-</u> | <u>704,789</u> |
| Operating income (loss) | <u>69,828</u> | <u>-</u> | <u>69,828</u> |
| NONOPERATING REVENUES (EXPENSES): | | | |
| Investment income | 177 | 824 | 1,001 |
| Interest expense | <u>(101,397)</u> | <u>-</u> | <u>(101,397)</u> |
| Total nonoperating revenues (expenses) | <u>(101,220)</u> | <u>824</u> | <u>(100,396)</u> |
| INCOME (LOSS) BEFORE TRANSFERS | (31,392) | 824 | (30,568) |
| Operating transfers in | - | 40,000 | 40,000 |
| Operating transfers out | <u>(40,000)</u> | <u>-</u> | <u>(40,000)</u> |
| Operating transfers, net | <u>(40,000)</u> | <u>40,000</u> | <u>-</u> |
| CHANGE IN NET POSITION | (71,392) | 40,824 | (30,568) |
| NET POSITION, July 1, 2021 | <u>3,384,963</u> | <u>833,893</u> | <u>4,218,856</u> |
| NET POSITION, June 30, 2022 | \$ <u>3,313,571</u> | \$ <u>874,717</u> | \$ <u>4,188,288</u> |

TOWN OF WINDSOR, VERMONT
COMBINING STATEMENT OF NET POSITION - SEWER FUND
JUNE 30, 2022

Schedule 5

| | <u>Sewer Fund</u> | <u>Sewer Improvement Fund</u> | <u>Total Sewer Fund</u> |
|-----------------------------------|-----------------------|---------------------------------------|---------------------------------|
| ASSETS: | | | |
| Current assets - | | | |
| Cash and cash equivalents | \$ - | \$ 198,983 | \$ 198,983 |
| Investments | - | 89,123 | 89,123 |
| Accounts receivable, net | 332,863 | - | 332,863 |
| Due from other funds | <u>-</u> | <u>837,181</u> | <u>837,181</u> |
| Total current assets | <u>332,863</u> | <u>1,125,287</u> | <u>1,458,150</u> |
| Noncurrent assets - | | | |
| Capital assets | 17,925,536 | - | 17,925,536 |
| less - accumulated depreciation | <u>(10,833,789)</u> | <u>-</u> | <u>(10,833,789)</u> |
| Total noncurrent assets | <u>7,091,747</u> | <u>-</u> | <u>7,091,747</u> |
| Total assets | <u>7,424,610</u> | <u>1,125,287</u> | <u>8,549,897</u> |
| LIABILITIES: | | | |
| Current liabilities - | | | |
| Accounts payable | 1,561 | - | 1,561 |
| Accrued interest | 27,716 | - | 27,716 |
| Current portion of long-term debt | 208,335 | - | 208,335 |
| Due to other funds | <u>668,123</u> | <u>-</u> | <u>668,123</u> |
| Total current liabilities | <u>905,735</u> | <u>-</u> | <u>905,735</u> |
| Noncurrent liabilities - | | | |
| Accrued compensated absences | 27,514 | - | 27,514 |
| Long-term debt | <u>2,904,884</u> | <u>-</u> | <u>2,904,884</u> |
| Total noncurrent liabilities | <u>2,932,398</u> | <u>-</u> | <u>2,932,398</u> |
| Total liabilities | <u>3,838,133</u> | <u>-</u> | <u>3,838,133</u> |
| NET POSITION: | | | |
| Net investment in capital assets | 3,978,528 | - | 3,978,528 |
| Unrestricted | <u>(392,051)</u> | <u>1,125,287</u> | <u>733,236</u> |
| Total net position | \$ <u>3,586,477</u> | \$ <u>1,125,287</u> | \$ <u>4,711,764</u> |

TOWN OF WINDSOR, VERMONT
COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION - SEWER FUND
FOR THE YEAR ENDED JUNE 30, 2022

Schedule 6

| | Sewer Fund | Sewer Improvement Fund | Total Sewer Fund |
|--|---------------------|------------------------------|------------------------|
| OPERATING REVENUES: | | | |
| Charges for services | \$ 1,019,757 | \$ - | \$ 1,019,757 |
| Miscellaneous | <u>69,550</u> | <u>-</u> | <u>69,550</u> |
| Total operating revenues | <u>1,089,307</u> | <u>-</u> | <u>1,089,307</u> |
| OPERATING EXPENSES: | | | |
| Operation and maintenance | 417,798 | - | 417,798 |
| Salaries and benefits | 369,779 | - | 369,779 |
| Depreciation | <u>526,632</u> | <u>-</u> | <u>526,632</u> |
| Total operating expenses | <u>1,314,209</u> | <u>-</u> | <u>1,314,209</u> |
| Operating income (loss) | <u>(224,902)</u> | <u>-</u> | <u>(224,902)</u> |
| NONOPERATING REVENUES (EXPENSES): | | | |
| Investment income | 393 | 569 | 962 |
| Interest expense | <u>(60,760)</u> | <u>-</u> | <u>(60,760)</u> |
| Total nonoperating revenues (expenses) | <u>(60,367)</u> | <u>569</u> | <u>(59,798)</u> |
| INCOME (LOSS) BEFORE TRANSFERS | (285,269) | 569 | (284,700) |
| Operating transfers in | - | 40,000 | 40,000 |
| Operating transfers out | <u>(40,000)</u> | <u>-</u> | <u>(40,000)</u> |
| Operating transfers, net | <u>(40,000)</u> | <u>40,000</u> | <u>-</u> |
| CHANGE IN NET POSITION | (325,269) | 40,569 | (284,700) |
| NET POSITION, July 1, 2021 | <u>3,911,746</u> | <u>1,084,718</u> | <u>4,996,464</u> |
| NET POSITION, June 30, 2022 | \$ <u>3,586,477</u> | \$ <u>1,125,287</u> | \$ <u>4,711,764</u> |

TOWN OF WINDSOR, VERMONT
SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF NET PENSION LIABILITY AND RELATED RATIOS
WINDSOR RETIREMENT BENEFIT PLAN
JUNE 30, 2022

Schedule 7

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

TOWN OF WINDSOR, VERMONT
SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF TOWN'S CONTRIBUTIONS
WINDSOR RETIREMENT BENEFIT PLAN

Schedule 8

JUNE 30, 2022

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

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

SCHEDULE OF TOWN'S PROPORTIONATE SHARE OF

Schedule 9

NET PENSION LIABILITY

VMERS

JUNE 30, 2022

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

SCHEDULE OF TOWN'S CONTRIBUTIONS

Schedule 10

VMERS

JUNE 30, 2022

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

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

The Selectboard
Town of Windsor, Vermont

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Town of Windsor, Vermont (the Town) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements, and have issued our report thereon dated December 7, 2022.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

Montpelier, Vermont
December 7, 2022

Melgett Bennett 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
Town Fiscal Year Ends June 30th

POPULATION U.S. CENSUS

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

TAX RATES

| | <u>FY 2018</u> | <u>FY 2019</u> | <u>FY 2020</u> | <u>FY 2021</u> | <u>FY 2022</u> | <u>FY 2023</u> |
|-----------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| SCHOOL | | | | | | |
| Residential | 1.1772 | 1.1869 | 1.4196 | 1.4935 | 1.4150 | 1.4105 |
| Non-Residential | 1.4085 | 1.4768 | 1.5362 | 1.6036 | 1.6337 | 1.5868 |
| TOWN | 1.4728 | 1.5219 | 1.5614 | 1.6158 | 1.6718 | 1.7232 |

AREA

12,544 Acres or 19.6 Square Miles

ROAD MILEAGE

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

FOR EMERGENCIES DIAL 911

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

NON-EMERGENCY / ROUTINE TELEPHONE NUMBERS

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

MUNICIPAL TELEPHONE NUMBERS

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

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

OTHER HELPFUL TELEPHONE NUMBERS

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