



ADOPTED

FISCAL YEAR 2025

**FINANCIAL PLAN
AND
PROGRAM OF SERVICES**

FOR THE FISCAL YEAR

Beginning July 1, 2024 and ending June 30, 2025



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AND
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**TOWN OF WINDSOR
CONNECTICUT**



TOWN COUNCIL

Nuchette M. Black-Burke – Mayor
Darleen Klase – Deputy Mayor
Mary L. Armstrong
Ronald Eleveld
Kristin Gluck-Hoffman
Ojala Naeem
Will Pelkey
Leroy A. Smith
Lenworth Walker

TOWN MANAGER

Peter Souza

ASSISTANT TOWN MANAGER

Scott Colby



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Town of Windsor
Connecticut**

For the Fiscal Year Beginning

July 01, 2023

Christopher P. Monill

Executive Director

The Government Finance Officers Association (GFOA) of the United States and Canada awarded the 'Distinguished Budget Presentation Award' to the Town of Windsor, Connecticut for its annual budget for the fiscal year beginning July 1, 2023.

In order to receive this award, the governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device.

The award is valid for a period of one year only. The Town of Windsor believes the current budget continues to conform to program requirements and will be submitting it to the GFOA to determine its eligibility for the next award cycle.

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June 19, 2024

Honorable Mayor, Town Council and Citizens of Windsor:

I am pleased to transmit the Fiscal Year 2025 Adopted Budget to the Town Council and the community. The Proposed Budget was presented to the Council and a public hearing on the budget was held on April 1, 2024. The Town Council conducted several budget workshops throughout the month of April.

Revenues and expenditures in the Proposed Budget totaled \$145,670,840. During budget deliberations on April 24, 2024, the Town Council made changes that resulted in a budget of \$143,670,840 which was rejected by citizen vote at the first referendum held on May 14, 2024.

Final approval of the budget occurred following a second referendum held on June 18, 2024. The budget adopted by citizen vote totals \$143,315,840. Adjustments made by the Town Council included expenditure decreases of \$2,355,000 and an increase in revenue of \$3,000,000 through the use of general fund reserves. The October 2023 revaluation will be implemented with a two-year phase-in starting in FY 25. The net taxable grand list is \$3,928,000,000 and yields a mill rate of 30.32 mills.

A summary of the changes made to the Proposed Budget can be found on the following page.

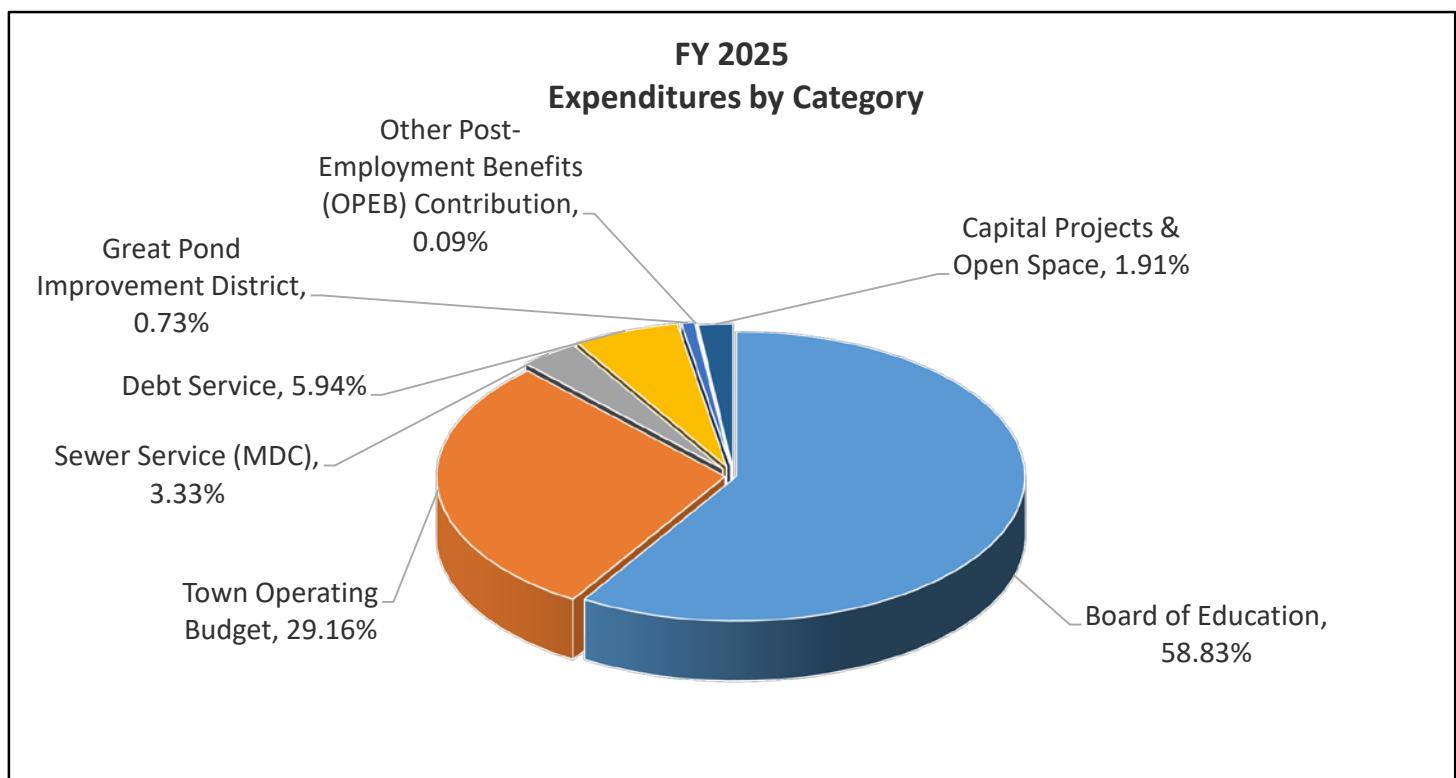
The Adopted Budget represents hundreds of hours of effort on the part of many people, including the Town Council, and I extend my appreciation to all of them.

Sincerely,

Peter Souza
Town Manager

FY 2025 ADOPTED BUDGET SUMMARY

| | FY 2024 Adopted Budget | FY 2025 Adopted Budget | \$ Change | % Change |
|--|---------------------------|---------------------------|--------------------|--------------|
| Board of Education | 80,184,020 | 84,313,340 | 4,129,320 | 5.15% |
| Town Operating Budget | 40,839,130 | 41,792,540 | 953,410 | 2.33% |
| Sewer Service (MDC) | 4,720,080 | 4,771,220 | 51,140 | 1.08% |
| Debt Service | 8,324,320 | 8,519,040 | 194,720 | 2.34% |
| Great Pond Improvement District | 623,500 | 1,040,700 | 417,200 | 66.91% |
| Other Post-Employment Benefits (OPEB) Contribution | 800,000 | 135,000 | (665,000) | -83.13% |
| Capital Projects & Open Space | 3,714,700 | 2,744,000 | (970,700) | -26.13% |
| Total | \$139,205,750 | \$143,315,840 | \$4,110,090 | 2.95% |



CHANGES TO THE TOWN MANAGER'S FY 25 PROPOSED BUDGET

The Town Manager's proposed budget for FY 25 totaled \$145,670,840. During budget deliberations on April 24, 2024, the Town Council made changes that resulted in a total budget of \$143,670,840. On June 3, 2024, the Town Council made additional changes that resulted in a total budget of \$143,315,840. The changes are summarized below.

| Revenues | From | To | Change |
|--|----------------------|----------------------|----------------------|
| <u>April 24, 2024 - General Property Tax</u> <ul style="list-style-type: none"> Decrease Current Levy revenue | \$122,521,400 | \$117,521,400 | (\$5,000,000) |
| <u>June 3, 2024 – General Property Tax</u> <ul style="list-style-type: none"> Decrease Current Levy revenue | \$117,521,400 | \$117,166,400 | (\$355,000) |
| <u>April 24, 2024 - Opening Cash</u> <ul style="list-style-type: none"> Increase use of General Fund – fund balance | \$0 | \$3,000,000 | \$3,000,000 |
| Total Revenues – General Fund | \$145,670,840 | \$143,315,840 | (\$2,355,000) |

| Expenditures | From | To | Change |
|--|----------------------|----------------------|----------------------|
| <u>April 24, 2024 - Board of Education</u> <ul style="list-style-type: none"> Decrease \$1,000,000 from proposed expenditures | \$85,313,340 | \$84,313,340 | (\$1,000,000) |
| <u>April 24, 2024 - Town Support for Education</u> <ul style="list-style-type: none"> Decrease \$192,000 for the town OPEB contribution | \$6,167,430 | \$5,975,430 | (\$192,000) |
| <u>April 24, 2024 - Safety Services</u> <ul style="list-style-type: none"> Decrease \$60,000 for one police vehicle | \$13,608,200 | \$13,548,200 | (\$60,000) |
| <u>April 24, 2024 - Public Works</u> <ul style="list-style-type: none"> Decrease \$43,000 for one part time administrative aide position (.64 FTE) Decrease \$12,000 for materials/supplies/equipment | \$7,108,420 | \$7,053,420 | (\$55,000) |
| <u>April 24, 2024 - General Services</u> <ul style="list-style-type: none"> Decrease \$85,000 for pavement management Decrease \$50,000 for sidewalk replacement Decrease \$448,000 for the town OPEB contribution Decrease \$110,000 for Open Space funding | \$20,335,690 | \$19,642,690 | (\$693,000) |
| <u>June 3, 2024 - General Services</u> <ul style="list-style-type: none"> Decrease \$355,000 for Great Pond Improvement District | \$19,642,690 | \$19,287,690 | (\$355,000) |
| Total Expenditures – General Fund | \$145,670,840 | \$143,315,840 | (\$2,355,000) |

| Other Motions | From | To | Change |
|--|-----------------------|-----------------------|-----------------------|
| <u>June 3, 2024 - Tax Relief</u> <ul style="list-style-type: none"> Increase Senior Tax Relief Increase Veterans Tax Relief | \$305,000 \$23,100 | \$434,475 \$38,270 | \$129,475 \$15,170 |
| <u>April 24, 2024 - Grand List</u> <ul style="list-style-type: none"> Implement the October 2023 revaluation with a two-year phase-in starting FY 2025 with an estimated net taxable grand list for FY 2025 of \$3,928,000,000. | | | |

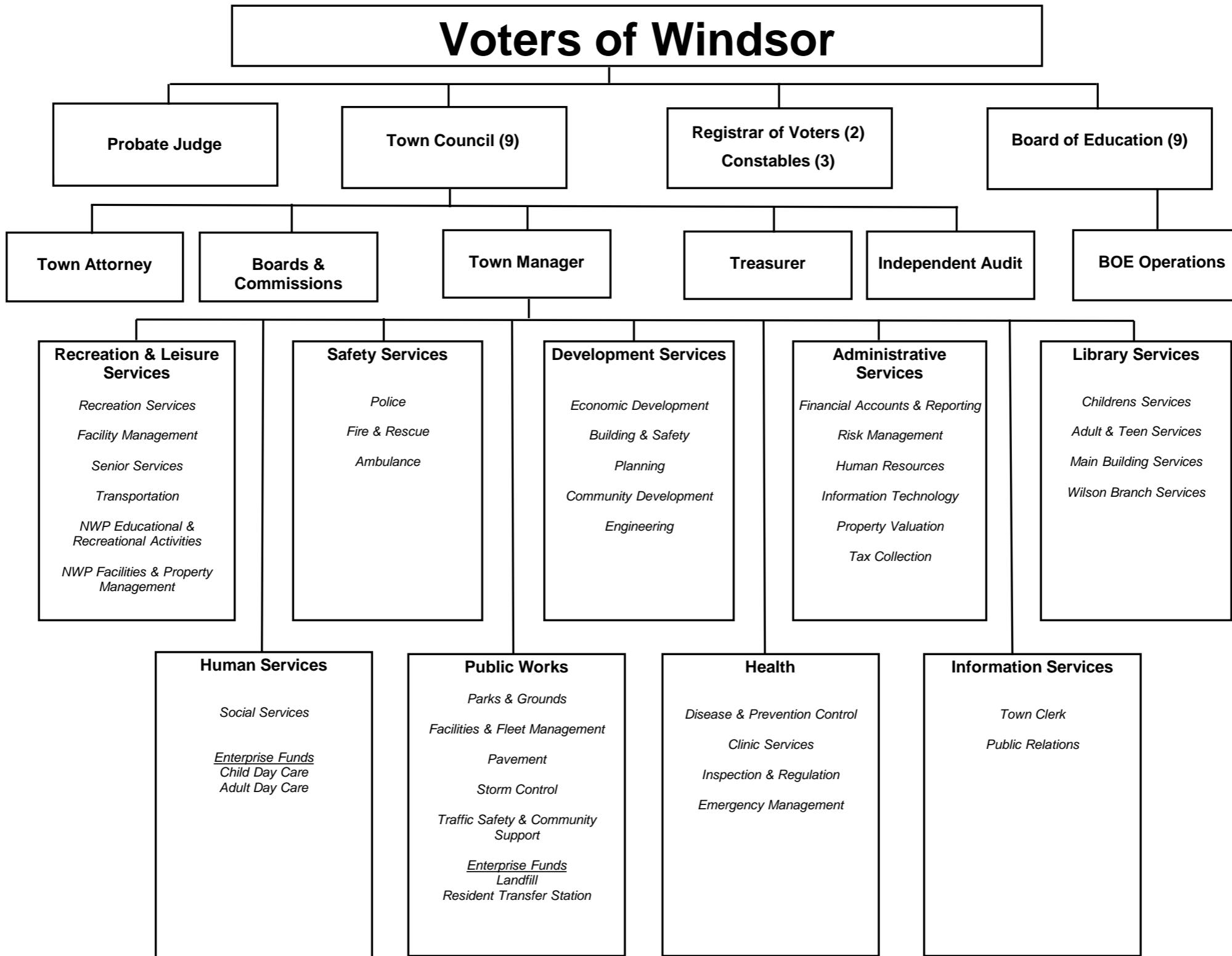
A READER'S GUIDE TO THE BUDGET

This budget is designed to serve as both a financial tool and a public communications forum. Consequently, we have worked to produce a document that is clear and complete with information that our readers want to know.

The budget may be broken down into the following components:

- 1) **Introduction.** The introductory section of the budget describes the overall philosophy upon which the budget was developed. The Town Manager's message provides an executive summary of the budget and outlines the organization's short-term and long-term strategies. The budget process gives an overview of the procedures used to prepare the budget and provides a calendar of important dates.
- 2) **Financial Summary.** Sections A (Summary of Town Funds) and B (General Fund Revenues) provide a summary of all General Fund revenues and expenditures managed by the Town, including an in-depth explanation of revenues. Section C (General Fund Expenditures) lists the General Fund impact of each general government service unit and the Board of Education. Upon the recommendation of the Town Council, the community will vote on the total proposed General Fund expenditures including the new capital projects budget as described on pages Q-11 and Q-12.
- 3) **Support Sections.** Sections D through R are the supporting sections of the budget document. These sections explain in detail how expenditures were derived and what products and services will be offered to our residents. These sections also list the individual department highlights, key statistics, performance measures, a fun fact, goals and Special Revenue Funds.
- 4) **Non-General Fund Services.** Section S contains the budgets for the four town enterprise funds – the Landfill, the Resident Transfer Station, the Caring Connection Adult Day Care Center and the Child Development Center. Each of these funds is dependent upon revenues generated from the users of these facilities. The budget for the office of Community Development is shown in Section L. The Community Development office receives partial support from town tax dollars in addition to operating through grant funds and loan repayments.
- 5) **Appendices.** The appendices contain various informative items for the reader. For example, a summary of the Town's Capital Improvement Program is provided in Appendix A and a Price Guide listing rates for various town services is provided in Appendix G. Appendix I consists of a Glossary of Budget Terms that the reader may find helpful when using this document.

We hope that you find this budget document informative and easy to read. If you have any questions or comments, please contact us at (860) 285-1800. We can also be reached via Email at townmanager@townofwindsorct.com.





March 29, 2024

Honorable Mayor, Town Council and Citizens of Windsor,

I am pleased to submit the Fiscal Year 2025 Financial Plan and Program of Services. This budget supports a variety of daily tasks and initiatives that comprise the services and programs the Town of Windsor delivers to residents, businesses and visitors.

The preparation of the proposed FY 2025 operating budget has been a challenge, given State-mandated property revaluation which reflects significant appreciation of residential property values and the more modest increase in non-residential values, as well as a notable decrease in motor vehicle values. Property revaluation creates a set of difficult decisions for the upcoming budget process as the tax impact on residential properties is projected to be significant. The choices and decisions made will need to balance maintaining service levels, meet increasing service demands, and taxpayer's ability and willingness to pay.

Grand List & Revaluation

The October 2023 grand list reflects the results of State-mandated property revaluation which the town is required to conduct every five years at minimum. The net taxable grand list for October 1, 2023 is \$4,439,061,648, which is an increase of \$884,561,097 or 24.89%. This is without a doubt the largest increase to the grand list in one year that Windsor has experienced in many decades if not ever.

The results of property revaluation on residential property values are by no means unique to Windsor. According to the Federal Housing Finance Agency quarterly report dated November 2023, single-family housing prices nation-wide have seen a 59% increase over the last five years. In the New England region, the increase is over 63% for the same time period. Housing prices in all major metropolitan areas in Connecticut have increased upwards to 63% as well.

The main driver of the increase is the real estate component of the grand list, which increased \$838.2 million or 31.5%. Personal property saw an increase of \$65.4 million or 11.1%, while motor vehicles decreased \$19.0 million or 6.2%. Below is a breakdown of the real estate portion of the grand list.

| Property Type | Net Assessment Change |
|---|-----------------------|
| 1,2 & 3 family residential properties | 49.70% |
| Condominiums and Planned Communities | 42.50% |
| Apartments | 59.60% |
| Non-Residential property (office, commercial, industrial) | 4.90% |
| Total Real Estate List | 31.50% |
| Non-Residential without office building decreases | 19.70% |

Our commercial property segment of the grand list increased only 4.9% due to large decreases in class A office building values, which came as a result of high vacancy rates attributable to many large businesses employing remote and work-from-home models. Without such a loss in the office category, the non-residential segment would have increased nearly 20% in assessed value.

Proposed Budget

The overall proposed town and BOE expenditures equal a 4.64% increase or \$6,465,090. The Board of Education (BOE) budget proposes a 6.40% increase, or \$5,129,320. The General Government budget is proposed to increase 2.26% or \$1,335,770. A large portion of this increase is the tax transfer payment to the Great Pond Improvement District, which this year is increasing \$772,200 due to new economic development. The Town's General Fund receives an equal amount.

Below is a breakdown of the primary General Fund categories comprising the \$6.5 million budget increase:

| Budget Component | FY 2024 Adopted Budget | FY 2025 Proposed Budget | \$ Change | % Change |
|--|---------------------------|----------------------------|--------------------|--------------|
| Board of Education | \$80,184,020 | \$85,313,340 | \$5,129,320 | 6.40% |
| Town Operating Budget | \$40,839,130 | \$41,907,540 | \$1,068,410 | 2.62% |
| Sewer Service (MDC) | \$4,720,080 | \$4,771,220 | \$51,140 | 1.08% |
| Debt Service | \$8,324,320 | \$8,519,040 | \$194,720 | 2.34% |
| Great Pond Improvement District | \$623,500 | \$1,395,700 | \$772,200 | 123.85% |
| Other Post-Employment Benefits (OPEB) Contribution | \$800,000 | \$775,000 | (\$25,000) | -3.13% |
| Capital Projects & Open Space | \$3,714,700 | \$2,989,000 | (\$725,700) | -19.54% |
| Total | \$139,205,750 | \$145,670,840 | \$6,465,090 | 4.64% |

The table below illustrates notable expenditure changes related to the General Government portion of the overall General Fund budget, as compared to the FY 24 adopted budget:

| Expenditure | Amount | % Change |
|---------------------------------|-------------|----------|
| Health Insurance | \$164,280 | 4.30% |
| Liability & Work Comp Insurance | \$168,390 | 6.34% |
| Debt Service | \$194,720 | 2.30% |
| Pension/Retirement | \$278,350 | 4.60% |
| Salaries & Wages | \$568,040 | 3.10% |
| Senior & Workforce Housing | (\$75,000) | (100%) |
| Housing Rehabilitation | (\$305,350) | (100%) |
| Capital Funding | (\$700,700) | (19.94%) |

Revenues

The proposed General Fund revenues total \$145,670,840. Of this amount, \$122,521,400 or 84% will come from the current levy, and non-tax revenues are anticipated to contribute \$23,149,440. State aid comprises approximately \$15.7 million of this amount.

Below is a table comparing the major General Fund State aid categories between our adopted FY 24 budget and Governor Lamont's FY 25 budget proposal. Education Cost Sharing is net of the Alliance District grant that is distributed directly to the Board of Education and is not part of General Fund revenues. No revenue from the airport development zone is anticipated for FY 25. These funds are a partial reimbursement of tax revenue from companies on a five year, 80% abatement of local property taxes on qualifying real and personal property. Two firms located within the development zone reached the end of their five year abatement, and no new firms have applied to the program at this time.

| Revenue Source | FY 24 Adopted Budget | FY 25 Governor's Proposed | Difference |
|--------------------------------------|----------------------|---------------------------|--------------------|
| Bradley Airport Development Zone | \$180,000 | \$0 | (\$180,000) |
| Education Cost Sharing (ECS) | \$11,547,660 | \$11,547,660 | \$0 |
| Municipal Revenue Sharing | \$2,790,930 | \$2,432,990 | (\$357,940) |
| Municipal Transition Grant (Car Tax) | \$267,010 | \$390,550 | \$123,540 |
| Special Education - Excess Costs | \$1,300,000 | \$1,250,000 | (\$50,000) |
| State Owned Property PILOT | \$72,060 | \$77,140 | \$5,080 |
| Totally Disabled Exemption | \$3,000 | \$3,000 | \$0 |
| Veterans Tax Exemption | \$17,000 | \$13,000 | (\$4,000) |
| Total | \$16,177,660 | \$15,714,340 | (\$463,320) |

Interest rates are expected to remain favorable in the near term. We are expecting Federal Reserve monetary policy to eventually tighten, although slowly, but we are still anticipating increased interest revenues of \$970,000 in FY 25 over the FY 24 adopted levels. Building permit revenues are proposed at \$800,000 which is \$74,000 greater than the FY 24 adopted budget amount. The FY 25 Town Manager's budget proposal does not include any funding to come from the Opening Cash category, as per Town Council policy.

Tax Rate & Impact

The proposed budget, as it is affected by revaluation, resets the mill rate from 33.60 to 28.26. While this is a large drop in the mill rate, it is not enough to overcome the effects of a 51% average increase in assessed values on residential properties. This dynamic will put pressure on tax payers, however, it is important to make the distinction between how much a tax bill is going up as a result of revaluation, and how much it is going up due to an increase in the budget. The extent of the increase in assessments, when combined with the scale of the overall grand list increase and the anticipated drop in the mill rate, will cause the majority of the tax increase to come as a result of revaluation, and to a much lesser extent due to the budget increase.

The following table illustrates this:

| Revaluation Effect on Single Family Home Valued at \$213,000 as of 10/1/22 | | | | |
|---|------------------|------------------|---------------|-----------------|
| | 10/1/2022 | 10/1/2023 | Change | % Change |
| Market Value ⁽¹⁾ | \$213,000 | \$321,630 | \$108,630 | 51.0% |
| Assessed Value @ 70% | \$149,100 | \$225,141 | \$76,041 | 51.0% |
| Taxes at 33.60 Mills (FY 24 Current) | \$5,010 | | | |
| Taxes at 28.26 (FY 25 Town Manager Proposed) | | \$6,362 | | |
| Tax Increase | \$1,352 | | 26.99% | |
| FY 25 Budgetary Tax Increase ⁽²⁾ | \$161 | | 3.21% | |
| Tax increase due to Revaluation ⁽³⁾ | \$1,191 | | 23.77% | |
| Total | \$1,352 | | 26.99% | |

(1) Single-family home average market value as of 10/1/2022
 (2) Based on proposed budget - grand list without revaluation
 (3) Based on proposed budget - grand list with revaluation

As noted above, the proposed budget does not include use of General Fund reserves. If the Town Council elected to use \$4.4 million in reserve funds to mitigate the projected tax rate, the mill rate would be reduced to 27.25 mills. This would reduce the tax increase by \$227 for the example home shown in the table above.

FY 24 Update

The adopted FY 24 budget totals \$139,205,750. Projected revenues are expected to be approximately \$3.7 million more than budgeted. Building permit fees are expected to provide additional revenue of \$1.1 million. State Aid is expected to come in over budget by \$317,000. Conveyance and vital statistics fees are expected to be \$765,000 more than budgeted. Most of our other revenue categories are relatively stable, and are expected to come in slightly over or slightly under budget.

FY 24 expenditures are projected to be \$897,000 under budget. This will come mostly from vacancy savings in the Police and Public Works departments.

Concluding Remarks

As previously mentioned, property revaluation creates a set of difficult decisions for the upcoming budget. The choices and decisions made will need to balance maintaining service levels, increasing service demands, reinvestment in our infrastructure and taxpayer's ability and willingness to pay. These decisions will require a multi-year perspective that is responsive to the current fiscal context and maintains the service levels and sense of community we are all so proud of.

I look forward to work with the Town Council to review the proposed budget and to discuss options on how best to craft a financial plan for consideration by the voters in May.

In closing I would like to thank the dedicated members of the Finance Department, the town's leadership team and all the partners across the organization in their efforts in preparing this proposed Financial Plan and Program of Services for Fiscal Year 2024-2025.

Respectfully submitted,



Peter Souza
Town Manager

ORGANIZATION VISION, MISSION AND CORE VALUES

The Windsor Vision

To create an exceptional quality of life that engages citizens, provides commercial and leisure amenities, promotes business and employment opportunities and unsurpassed value to all taxpayers.

We are in the business of creating a context and culture that allows and inspires people to pursue their aspirations. This vision statement assumes we will listen, take our customers' concerns to heart and provide the best leadership to make those dreams come true. The Town of Windsor's elegantly simple and clear vision statement is:

“To create an environment where dreams can come true for individuals, families and businesses.”

Our core values support our organizational vision. We have identified the values by way of a series of exercises that provide insight to our priorities, hopes and beliefs. The five core values that have emerged are:

Innovation. The process of effectively and profitably taking new ideas to satisfied customers. It is a process of continual renewal involving the whole organization and is an essential part of everyday practice.

Responsiveness. Quality as defined by the customer. We exemplify responsiveness in our willingness to help customers and to provide prompt service in a dependable and accurate manner.

Passion. The excitement of doing something – vocation or avocation, art or mission, idea or ideal that we find fulfilling and deeply satisfying. People with passion *ignite* enthusiasm, *inspire* excellence and *invoke* enhanced performance.

Integrity. Saying what we mean and consistently doing what we say. It means honestly matching words and feelings with thoughts and actions, with no desire other than for the good of the community.

Partnership. There are more leaders because people can take turns assuming leadership for tasks where they have knowledge and ability. Leaders inspire and facilitate rather than just give orders that have to be obeyed. Our partnerships also extend to the community where accountability also flows in two directions.

THE BUDGET PROCESS

The process leading to the adoption of the Town of Windsor budget is participatory and encourages input from citizens, boards and commissions, town departments and the Town Council. The budget process focuses on identifying funding levels necessary to continue basic municipal services, Council priorities and community goals.

Council Priorities

At the beginning of the budget process, the Council adopts a set of priorities that focus on the use of current resources in specific areas that have been identified as the most critical. These priorities are used by the departments in formulating goals, objectives and strategies to gauge the allocation of resources for the accomplishment of long-term goals. These priorities are also used by departments in formulating budget requests for the following fiscal year. The priorities are outlined in the Town Manager's budget message.

Capital Improvements Program

In accordance with the Town of Windsor Charter, the Town Manager shall present to the Town Council a six-year capital improvements program and shall recommend to the Council those projects to be undertaken during the first year of the program and the method of financing such projects. The six-year Capital Improvements Program may be found in Appendix A and the one-year Capital Projects budget is located in Section Q – General Services.

Long-Range Financial Planning

A multi-year financial forecast is prepared on an annual basis for review and discussion with the Finance Committee and Town Council. This process allows the Town to look at issues, such as budget sustainability, and provides an opportunity to institute revenue and budgetary changes in a timely manner. As part of financial planning, various policies are used to manage financial stability and strength of the Town. These policies have helped during budgetary challenges to meet increasing demands and taxpayer expectations with current economic trends and market influences. They include, but are not limited to, the Town's General Fund and Capital Project Fund policies on fund balance, Cash Management and Investment policy, Procurement policy and Debt Management policy.

Council Retreat and Public Hearings

At the beginning of the budget process, the Town Council conducts a retreat to focus on the Town Manager's goals and to give direction for the ensuing year. After the Town Council retreat, public hearings are held to solicit input from the community as to its priorities for the upcoming fiscal year and to hear public opinion regarding the proposed budget once it has been submitted to the Town Council by the Town Manager and Board of Education.

Town Manager's Proposed Budget

The Town Manager is required by the Windsor Town Charter to present to the Council a proposed operating budget and a Capital Improvements Program at least thirty days before the date of the annual budget meeting of the Town. The proposed budget contains a detailed allocation of projected revenues and expenditures for all of the Town's various funds and a summary of the Town's debt position. The Town Manager also includes a budget message that outlines the essential elements of the Town Council's and other long-term strategies and goals.

TOWN OF WINDSOR

FY 2025

BUDGET CALENDAR

| DATE | DAY | STEP |
|-------------------|----------------------------|---|
| February 5, 2024 | Monday | Public Hearing by Town Council to hear budget requests from citizens |
| February 15, 2024 | Thursday | Informational meeting on Proposed Budget (<i>hosted by staff</i>) |
| February 16, 2024 | Friday | Board of Education to submit to Town Council information regarding Public Act 13-60 (<i>tentative date</i>) |
| March 4, 2024 | Monday | Town Council suggestions due to the BOE per Public Act 13-60 within 10 days of BOE submission |
| March 11, 2024 | Monday <i>Tentative</i> | Board of Education to submit written responses to Town Council regarding suggestions made per Public Act 13-60. |
| March 25, 2024 | Monday | Finance Committee Meeting |
| March 27, 2024 | Wednesday | Estimated receipts and expenditures submitted to Town Council by Town Manager (proposed budget) |
| March 28, 2024 | Thursday | Informational meeting on Proposed Budget (<i>hosted by staff</i>) |
| April 1, 2024 | Monday | Town Manager's Presentation of FY 25 Proposed Budget. Public Hearing re: public opinion regarding budget as proposed by Town Manager Regular Town Council meeting |
| April 3, 2024 | Wednesday 6:30 pm | Board of Education, Revenues, Public Works, Landfill Enterprise Fund, Resident Transfer Station Enterprise Fund |
| April 8, 2024 | Monday 6:30 pm | Library Services, Health Services, Fire and Rescue Services, Ambulance Services, Recreation & Leisure Services |
| April 15, 2024 | Monday 6:30 pm | Board of Education, Police Department, Information Services, Human Services, Child Development Enterprise Fund, Adult Day Care Enterprise Fund, Community Development |
| April 17, 2024 | Wednesday 6:30 pm | Development Services, Administrative Services, General Government, General Services/Capital Spending, Insurance Internal Service Fund, Town Support for Education |
| April 23, 2024 | Tuesday 6:30 pm | Public Comment, Preliminary Deliberations (<i>tentative and may be combined with Final Deliberations</i>) |
| April 24, 2024 | Wednesday 6:30 pm | Public Comment, Town Council Final Deliberations and vote (<i>tentative and may be combined with Preliminary Deliberations</i>) |
| May 14, 2024 | Tuesday | Recommended date for Adjourned Town Meeting (<i>referendum</i>) |
| May 20, 2024 | Monday | Regular Town Council Meeting; Town Council sets tax rate |
| June 21, 2024 | Friday | Tax bill mailing completed |
| June 30, 2024 | Sunday | End of current fiscal year |

Note: Windsor School Vacation Week 4/08 – 4/12

Passover (begins at sundown on 4/22/24)

Summary of Town Funds

GENERAL FUND BALANCE SUMMARY

(Budgetary Basis)

| | FY 2024 Estimate | FY 2025 Adopted |
|--|-----------------------|-----------------------|
| Revenues | | |
| General Property Tax | 118,660,100 | 119,010,500 |
| Licenses and Permits | 1,947,570 | 900,130 |
| Fines and Penalties | 21,000 | 22,000 |
| Revenues from Use of Assets | 3,998,000 | 3,623,000 |
| State School Aid | 12,797,660 | 12,797,660 |
| State Grants in Lieu of Taxes | 3,722,420 | 2,916,680 |
| Other State Grants | 44,270 | 50,000 |
| Revenues from Other Agencies | 153,970 | 128,370 |
| Charges for Current Services | 1,587,800 | 847,500 |
| Other Revenues | 22,000 | 20,000 |
| Opening Cash | - | 3,000,000 |
| Total Revenues | \$ 142,954,790 | \$ 143,315,840 |
| Expenditures and Encumbrances | | |
| General Government | 1,277,500 | 1,299,630 |
| Safety Services | 12,748,860 | 13,548,200 |
| Recreation & Leisure Services | 2,420,590 | 2,509,970 |
| Human Services | 547,630 | 571,470 |
| Health Services | 617,320 | 645,000 |
| Library Services | 1,897,700 | 1,991,200 |
| Development Services | 1,601,710 | 2,257,540 |
| Community Development | 490,360 | 114,350 |
| Public Works and Engineering | 7,338,580 | 7,053,420 |
| Information Services | 713,730 | 734,540 |
| Administrative Services | 2,859,430 | 3,014,060 |
| General Services | 20,061,300 | 19,287,690 |
| Board of Education | 80,184,020 | 84,313,340 |
| Town Support for Education | 5,549,980 | 5,975,430 |
| Total Expenditures | \$ 138,308,710 | \$ 143,315,840 |
| Surplus (deficit) | \$ 4,646,080 | \$ - |
| Beginning Fund Balance, July 1 | \$ 40,045,202 | \$ 40,281,782 |
| Use of Fund Balance: | | |
| Opening Cash | - | - |
| 7/10/23 - L.P. Wilson Community Center Generator Repair | (63,000) | |
| 9/5/23 - Oliver Ellsworth School HVAC Improvements | (150,000) | |
| 11/20/23 - Welch Pool Improvements | (380,000) | |
| 12/4/23 - Oliver Ellsworth School HVAC Improvements | (600,000) | |
| 12/4/23 - BOE Costs for Oliver Ellsworth School | (107,500) | |
| 1/16/24 - Stormwater Management Program | (350,000) | |
| 2/5/24 - Wilson Park Referendum Expenses | (19,000) | |
| 3/18/24 - Clover Street School Restroom & ADA Improvements | (1,390,000) | |
| 3/18/24 - Clover Street Athletic Field | (695,000) | |
| 3/18/24 - L.P. Wilson Community Center HVAC Improvements | (655,000) | |
| Total Use of Fund Balance | (4,409,500) | |
| Projected Ending Fund Balance, June 30 | \$ 40,281,782 | \$ 40,281,782 |

FINANCIAL ORGANIZATION OF ACCOUNTS

The financial operations of the Town are organized into funds and account groups, each of which is a separate fiscal and accounting entity. Each type of revenue received or expenditure made by the Town is accounted for through one of the funds or account groups described below.

GOVERNMENTAL FUNDS

General Fund - The General Fund is the major operating fund of the town government and it covers the vast majority of town operations. The General Fund accounts for property tax revenue, other forms of locally-raised revenue and grants not elsewhere classified and the operating expenditures of the town and the board of education.

Capital Projects Fund - The Capital Projects Fund accounts for the monies used for the acquisition or construction of major capital items (buildings, roads, equipment, etc.).

Educational Grant Programs - Accounts for all specially financed education programs under grants received from the federal or state government.

American Rescue Fund (ARF) - Accounts for funding received from the U.S. Department of Treasury under the American Rescue Plan Act to support the town's response and recovery from the COVID-19 pandemic. The Town Council approves use of the funds, which need to be committed by December 2024 and fully expended by December 2026.

Special Revenue Funds - Accounts for revenue derived from specific sources (other than major capital projects) that are restricted by legal and regulatory provisions to finance specific activities. The Town's Special Revenue Funds are as follows:

Cafeteria - Accounts for revenue and expenditures of the food service operations in the Windsor Public Schools.

Community Rehabilitation Program - Accounts for block grants received from the United States Department of Housing and Urban Development and the State of Connecticut Department of Housing.

Treehouse - Accounts for revenue and expenditures for before and after school childcare provided by the school system.

Adult Education - Accounts for educational programs that are state-mandated or enrichment based.

Student Activities Fund - Accounts for monies used to support co-curricular and extra-curricular activities outside of the regular classroom that directly add value to the formal or stated curriculum.

Town Explorer Fund - Accounts for donations received and kept by the town until it is used by the firefighter's explorer program.

Scholarship Funds - Accounts for bequests made to the board of education or the town to be used for financial awards to students.

Other Special Revenue Funds - Accounts for intergovernmental and private grants for various special projects administered by the town.

Debt Service Fund - The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

PROPRIETARY AND INTERNAL SERVICE FUNDS

Proprietary funds are used to account for the town's activities that are similar to those found in the private sector. These activities are not financed by property tax revenue, but by fees charged to the users of the service. The accounting principles used for proprietary funds are very similar to those applicable to similar businesses in the private sector. The Town has four proprietary funds that are called Enterprise Funds and one Internal Service Fund.

Landfill Enterprise Fund - Accounts for the operations of the Windsor-Bloomfield sanitary landfill.

Resident Transfer Station Enterprise Fund - Accounts for the operations of the Resident Transfer Station on Huckleberry Road, adjacent to the Landfill. This facility is for residents who choose to bring their solid waste and recyclables to this site versus putting it at the curb for removal.

Child Development Enterprise Fund - Accounts for the operations of the Montessori School & Discovery Center which provides educational and day care services.

Adult Day Care Enterprise Fund - Accounts for the operations of the Windsor Caring Connection, which provides adult day care for frail and elderly clients in the Greater Hartford area.

Insurance Internal Service Fund - Accounts for liability, auto and fire insurance, health and workers' compensation activity including premiums received and claims expended.

FIDUCIARY FUNDS

Fiduciary funds are used to account for assets held by the town in a trustee capacity or as an agent for individuals, private organizations or others. Generally, these are donations made to the town for a specific purpose. Expendable trust funds (principal and income may be expended in the course of their designated operations) are accounted for in essentially the same manner as governmental funds. The town has no non-expendable trust funds, but has two types of Fiduciary Funds.

Defined Benefit Retirement Trust Fund - Accounts for the accumulation of resources to be used for future retirement benefits.

Other Post-Employment Benefits (OPEB) Trust Fund - Accounts for the accumulation of resources to be used for future retiree health benefits.

BASIS OF ACCOUNTING

BUDGETARY VERSUS GENERALLY ACCEPTED ACCOUNTING PRINCIPALS (GAAP) IN THE UNITED STATES OF AMERICA

The modified accrual basis of accounting is used by all governmental fund types, expendable trust funds and agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e. when they become both measurable and available). "Measurable" means the amount of the transaction 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. The Town considers property taxes as available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred.

The town's accounting records for the Child Development, Landfill, Resident Transfer Station and Adult Day Care Enterprise Funds are maintained on a full accrual basis. Revenues are recognized when earned and expenses are recognized when incurred.

The differences between the budgetary and GAAP basis of accounting are:

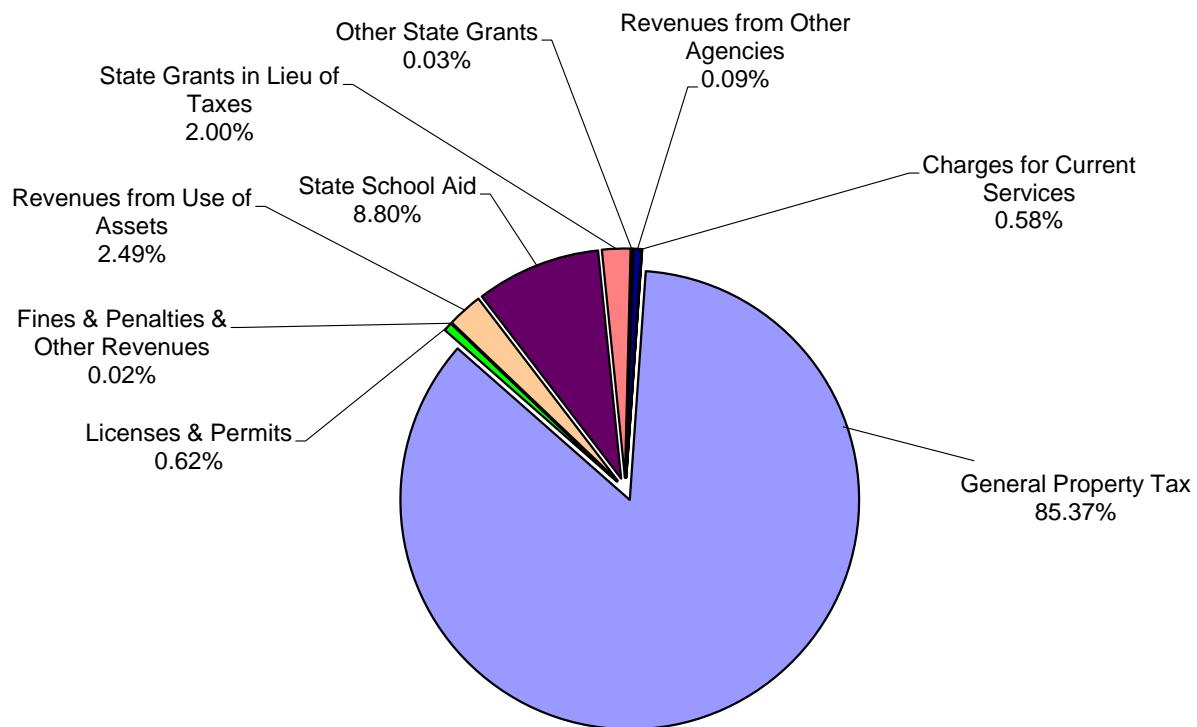
- Encumbrances are recognized as a valid and proper charge against a budget appropriation in the year in which the purchase order is issued and, accordingly, encumbrances outstanding at year-end are reflected in budgetary reports as expenditures in the current year, whereas they are shown as a reservation of fund balance on a GAAP basis of accounting
- The current portion of vested compensated absences is reported as a fund liability for GAAP purposes. For budgetary purposes, compensated absences are recognized when used
- State of Connecticut payments on behalf of the town for the teacher retirement system are reported for GAAP purposes only.

General Fund Revenues

**ANNUAL BUDGET
GENERAL FUND
REVENUE SUMMARY**

| Category | Revenue Source | FY 2023 | | FY 2024 | | FY 2025 | |
|----------------|-------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------|
| | | Actual | Budget | Estimate | Proposed | Adopted | |
| 910 | General Property Tax | 110,380,387 | 118,567,080 | 118,660,100 | 124,365,500 | 119,010,500 | |
| 915 | Licenses and Permits | 4,437,266 | 823,740 | 1,897,570 | 900,130 | 900,130 | |
| 920 | Fines and Penalties | 42,540 | 22,000 | 21,000 | 22,000 | 22,000 | |
| 925 | Revenues from Use of Assets | 2,231,160 | 2,637,000 | 3,998,000 | 3,623,000 | 3,623,000 | |
| 930 | State School Aid | 13,182,714 | 12,847,660 | 12,797,660 | 12,797,660 | 12,797,660 | |
| 935 | State Grants In Lieu of Taxes | 3,479,687 | 3,330,000 | 3,722,420 | 2,916,680 | 2,916,680 | |
| 940 | Other State Grants | 67,925 | 70,000 | 44,270 | 50,000 | 50,000 | |
| 950 | Revenues from Other Agencies | 122,464 | 138,370 | 153,970 | 128,370 | 128,370 | |
| 955 | Charges for Current Services | 1,267,590 | 749,900 | 1,587,800 | 847,500 | 847,500 | |
| 960 | Other Revenues | 85,371 | 20,000 | 22,000 | 20,000 | 20,000 | |
| 965 | Opening Cash | - | - | - | - | - | 3,000,000 |
| Total Revenues | | <u>\$ 135,297,104</u> | <u>\$ 139,205,750</u> | <u>\$ 142,904,790</u> | <u>\$ 145,670,840</u> | <u>\$ 143,315,840</u> | |

FY 25 General Fund Revenues by Source



Council Action

During budget deliberations, the Town Council increased the use of General Fund - fund balance reserves under revenue category Opening Cash of \$3,000,000 and an overall decrease in expenditures of \$2,355,000, thereby decreasing the amount of revenue required from the Current Levy under the General Property Tax category by \$5,355,000.

**ANNUAL BUDGET
GENERAL FUND
REVENUES BY TYPE**

| Category / Account No. | FY 2023 | | FY 2024 | | FY 2025 | |
|--|-------------|-------------|-------------|-------------|-------------|--|
| | Actual | Budget | Estimate | Proposed | Adopted | |
| 910 <u>GENERAL PROPERTY TAX</u> | | | | | | |
| 51002 Current Levy | 99,404,434 | 107,318,440 | 107,502,000 | 122,521,400 | 117,166,400 | |
| 51003 Motor Vehicle Levy | 8,233,072 | 9,404,540 | 8,871,000 | - | - | |
| 51004 Interim Motor Vehicle Tax | 1,022,473 | 700,000 | 1,000,000 | 700,000 | 700,000 | |
| 51006 Prior Year Levies | 917,487 | 675,000 | 765,000 | 675,000 | 675,000 | |
| 51008 Interest | 798,658 | 465,000 | 518,000 | 465,000 | 465,000 | |
| 51009 Liens & Penalties | 4,263 | 4,100 | 4,100 | 4,100 | 4,100 | |
| | 110,380,387 | 118,567,080 | 118,660,100 | 124,365,500 | 119,010,500 | |
| 915 <u>LICENSES AND PERMITS</u> | | | | | | |
| 51200 Vendor's Licenses | 1,078 | 500 | 980 | 900 | 900 | |
| 51202 Animal Licenses | 24,711 | 22,500 | 22,500 | 22,500 | 22,500 | |
| 51203 Marriage Licenses | 1,493 | 1,400 | 1,400 | 1,400 | 1,400 | |
| 51204 Hunting & Fishing Licenses | 152 | 160 | 140 | 130 | 130 | |
| 51205 Engineering Permits | 36,292 | 27,000 | 25,000 | 27,000 | 27,000 | |
| 51206 Building Permits | 4,322,628 | 726,000 | 1,800,000 | 800,000 | 800,000 | |
| 51212 Lodging House Licenses | 400 | 350 | 400 | 400 | 400 | |
| 51213 Well Permits | 400 | 400 | 700 | 900 | 900 | |
| 51214 Food Permits | 26,658 | 26,500 | 26,500 | 27,000 | 27,000 | |
| 51216 Septic System Permits | 3,905 | 4,500 | 4,500 | 4,500 | 4,500 | |
| 51219 Pistol Permits | 18,900 | 14,000 | 15,150 | 15,000 | 15,000 | |
| 51221 Newsrack Permits/Location Fees | | 30 | - | - | - | |
| 51222 Antique Car Permits | 650 | 400 | 300 | 400 | 400 | |
| | 4,437,266 | 823,740 | 1,897,570 | 900,130 | 900,130 | |
| 920 <u>FINES AND PENALTIES</u> | | | | | | |
| 51401 Court Fines | 31,408 | 15,000 | 14,000 | 15,000 | 15,000 | |
| 51402 Parking Fines | 11,132 | 7,000 | 7,000 | 7,000 | 7,000 | |
| | 42,540 | 22,000 | 21,000 | 22,000 | 22,000 | |
| 925 <u>REVENUES FROM USE OF ASSETS</u> | | | | | | |
| 51501 Unrestricted Interest | 1,871,944 | 2,300,000 | 3,650,000 | 3,270,000 | 3,270,000 | |
| 51504 Cell Tower Leases | 359,216 | 337,000 | 348,000 | 353,000 | 353,000 | |
| | 2,231,160 | 2,637,000 | 3,998,000 | 3,623,000 | 3,623,000 | |
| 930 <u>STATE SCHOOL AID</u> | | | | | | |
| 51701 Special Education - Excess Costs | 1,595,169 | 1,300,000 | 1,250,000 | 1,250,000 | 1,250,000 | |
| 51710 Education Cost Sharing | 11,587,545 | 11,547,660 | 11,547,660 | 11,547,660 | 11,547,660 | |
| | 13,182,714 | 12,847,660 | 12,797,660 | 12,797,660 | 12,797,660 | |
| 935 <u>STATE GRANTS IN LIEU OF TAXES</u> | | | | | | |
| 51905 PILOT - State Owned Property | 72,059 | 72,060 | 76,380 | 77,140 | 77,140 | |
| 51910 Airport Development Zone | 183,081 | 180,000 | 186,000 | - | - | |
| 51906 Totally Disabled Exemption | 3,673 | 3,000 | 3,900 | 3,000 | 3,000 | |
| 51907 Veterans Tax Exemption | 14,240 | 17,000 | 12,360 | 13,000 | 13,000 | |
| 52710 Municipal Revenue Sharing | 3,001,563 | 2,790,930 | 3,176,770 | 2,432,990 | 2,432,990 | |
| 52711 Municipal Transition Grant | 205,072 | 267,010 | 267,010 | 390,550 | 390,550 | |
| | 3,479,687 | 3,330,000 | 3,722,420 | 2,916,680 | 2,916,680 | |
| 940 <u>OTHER STATE GRANTS</u> | | | | | | |
| 52107 Other State Grants | 67,925 | 70,000 | 44,270 | 50,000 | 50,000 | |
| | 67,925 | 70,000 | 44,270 | 50,000 | 50,000 | |
| 950 <u>REVENUES FROM OTHER AGENCIES</u> | | | | | | |
| 52301 Windsor Housing Authority | 11,453 | 11,450 | 11,450 | 11,450 | 11,450 | |
| 52302 Payments In Lieu of Taxes | 6,925 | 6,920 | 6,920 | 6,920 | 6,920 | |
| 52303 Telephone Property Tax | 104,086 | 120,000 | 135,600 | 110,000 | 110,000 | |
| | 122,464 | 138,370 | 153,970 | 128,370 | 128,370 | |

**ANNUAL BUDGET
GENERAL FUND
REVENUES BY TYPE**

| Category / Account No. | FY 2023 | | FY 2024 | | FY 2025 | |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|--|
| | Actual | Budget | Estimate | Proposed | Adopted | |
| 955 CHARGES FOR CURRENT SERVICES | | | | | | |
| 52500 Recording Legal Documents | 137,577 | 130,000 | 126,000 | 125,000 | 125,000 | |
| 52501 Vital Statistics | 135,411 | 45,000 | 175,000 | 160,000 | 160,000 | |
| 52502 Conveyance Fees | 588,523 | 275,000 | 910,000 | 225,000 | 225,000 | |
| 52504 Special Police Services/Alarm Fees | 3,125 | 2,500 | 4,000 | 4,000 | 4,000 | |
| 52505 Sale of Accident Reports & Photos | 3,720 | 3,000 | 3,500 | 3,500 | 3,500 | |
| 52506 Animal Pound Fees | 976 | 1,000 | 1,000 | 1,000 | 1,000 | |
| 52507 Town Planning & Zoning Comm. | 71,750 | 20,000 | 64,000 | 20,000 | 20,000 | |
| 52508 Zoning Board of Appeals Fees | - | 1,000 | 500 | 1,000 | 1,000 | |
| 52509 Inland Wetlands Fees | 8,229 | 5,000 | 5,600 | 5,000 | 5,000 | |
| 52517 Special Education Tuition from | 185,598 | 150,000 | 185,000 | 185,000 | 185,000 | |
| 52518 Library Fines & Fees | 12,199 | 11,000 | 12,500 | 12,000 | 12,000 | |
| 52519 Recreation Fees | 45,851 | 37,000 | 30,700 | 37,000 | 37,000 | |
| 52521 Dial-a-Ride Fees | 6,838 | 6,000 | 6,000 | 6,000 | 6,000 | |
| 52522 Health Service Fees | 2,100 | 1,900 | - | - | - | |
| 52525 Administrative Overhead | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | |
| 52530 Sale of Publications & Materials | 9,544 | 6,500 | 9,000 | 8,000 | 8,000 | |
| 52531 Miscellaneous Service Charges | 5,151 | 5,000 | 5,000 | 5,000 | 5,000 | |
| 52534 Economic Development Fees | 1,000 | - | - | - | - | |
| | 1,267,590 | 749,900 | 1,587,800 | 847,500 | 847,500 | |
| 960 OTHER REVENUES | | | | | | |
| 52704 Miscellaneous Other Revenues | 85,371 | 20,000 | 22,000 | 20,000 | 20,000 | |
| | 85,371 | 20,000 | 22,000 | 20,000 | 20,000 | |
| 965 MISCELLANEOUS REVENUES | | | | | | |
| 52752 Opening Cash | - | - | - | - | 3,000,000 | |
| GRAND TOTAL | \$ 135,297,104 | \$ 139,205,750 | \$ 142,904,790 | \$ 145,670,840 | \$ 143,315,840 | |

REVENUE DETAIL

910 GENERAL PROPERTY TAX

This category accounts for approximately 85.37% of the town's General Fund revenues in FY 25.

| | | FY 2023 | | FY 2024 | | FY 2025 | |
|-------|---------------------------|-------------|-------------|-------------|-------------|-------------|--|
| | | Actual | Budget | Estimate | Proposed | Adopted | |
| 51002 | Current Levy | 99,404,434 | 107,318,440 | 107,502,000 | 122,521,400 | 117,166,400 | |
| 51003 | Motor Vehicle Levy | 8,233,072 | 9,404,540 | - | - | - | |
| 51004 | Interim Motor Vehicle Tax | 1,022,473 | 700,000 | 1,000,000 | 700,000 | 700,000 | |
| 51006 | Prior Year Levies | 917,487 | 675,000 | 765,000 | 675,000 | 675,000 | |
| 51008 | Interest | 798,658 | 465,000 | 518,000 | 465,000 | 465,000 | |
| 51009 | Liens & Penalties | 4,263 | 4,100 | 4,100 | 4,100 | 4,100 | |
| | | 110,380,387 | 118,567,080 | 109,789,100 | 124,365,500 | 119,010,500 | |

This section contains revenues received from property taxes paid by citizens and from taxes received on automobiles purchased after the tax list preparation date. Interest, lien and penalty fees are payments received on delinquent accounts.

FY 2025 MILL RATE CALCULATION AS ADOPTED

The Town of Windsor's adopted General Fund revenues for FY 25 total \$143,315,840. Of this amount, \$117,166,400 will come from the current property tax, \$23,149,440 from non-tax revenues and \$3,000,000 from opening cash. The total net taxable grand list is \$3,928,000,000, which is year one of a two-year phase-in. This is based on the October 2023 revaluation. The adopted collection rate is 98.8%. The required tax levy will be 30.32 mills, or \$30.32 for each \$1,000 of assessed value. This is a 9.76% decrease as compared to the FY 24 adopted mill rate of 33.60.

| | Proposed | Adopted |
|---|---------------|---------------|
| Total Expenditures | 145,670,840 | 143,315,840 |
| Less: Other Revenues | (23,149,440) | (23,149,440) |
| Less: Opening Cash | - | (3,000,000) |
| | | |
| Current Property Tax Collection | 122,521,400 | 117,166,400 |
| Divided by Estimated Rate of Collection | 98.8% | 98.8% |
| Adjusted Tax Levy | 124,009,514 | 118,589,474 |
| Less: Pro Rata Assessor's Additions | (95,000) | (95,000) |
| Plus: Senior Tax Relief | 305,000 | 434,475 |
| Plus: Veterans Tax Relief | 23,100 | 38,270 |
| Plus: Exemptions for Volunteer Firefighters | 118,500 | 118,500 |
| | | |
| Gross Tax Levy | 124,361,114 | 119,085,719 |
| Grand List | 4,400,266,300 | 3,928,000,000 |
| Mill Rate - Real Estate and Personal Property Tax | 28.26 | 30.32 |

Council Action

During budget deliberations prior and subsequent to the May 14, 2024 referendum, the Town Council increased the use of General Fund - fund balance reserves under revenue category Opening Cash by \$3,000,000 and an overall decrease in expenditures of \$2,355,000, thereby decreasing the amount of revenue required from the Current Levy under the General Property Tax category by \$5,355,000. The Town Council increased Senior Tax Relief by \$129,475 and Veterans Tax Relief by \$15,170, as well as implemented the October 2023 revaluation with a two-year phase-in starting FY 2025 with an estimated net taxable grand list for FY 2025 of \$3,928,000,000.

REVENUE DETAIL (continued)

915 LICENSES AND PERMITS

This category accounts for approximately 0.62% of the town's General Fund revenues in FY 25.

| | | FY 2023 | | FY 2024 | | FY 2025 | |
|-------|------------------------------|------------------|----------------|------------------|----------------|----------------|--|
| | | Actual | Budget | Estimate | Proposed | Adopted | |
| 51206 | Building Permits | 4,322,628 | 726,000 | 1,800,000 | 800,000 | 800,000 | |
| | All Other Licenses & Permits | 114,638 | 97,740 | 97,570 | 100,130 | 100,130 | |
| | | 4,437,266 | 823,740 | 1,897,570 | 900,130 | 900,130 | |

Revenue received from building permit fees is expected to come in over budget for FY 24, due to new commercial building projects. The majority of other revenue sources (marriage licenses, food permits and hunting licenses) remain stable. Current rates for various licenses and permits are listed in Appendix G.

920 FINES AND PENALTIES

This category accounts for approximately 0.01% of the town's General Fund revenues in FY 25.

| | | FY 2023 | | FY 2024 | | FY 2025 | |
|-------|---------------|---------------|---------------|---------------|---------------|---------------|--|
| | | Actual | Budget | Estimate | Proposed | Adopted | |
| 51401 | Court Fines | 31,408 | 15,000 | 14,000 | 15,000 | 15,000 | |
| 51402 | Parking Fines | 11,132 | 7,000 | 7,000 | 7,000 | 7,000 | |
| | | 42,540 | 22,000 | 21,000 | 22,000 | 22,000 | |

Court fines are received by state courts and distributed to the town by the state. These fines include a surcharge for motor vehicle violations. The town does not have the authority to levy court fines.

925 REVENUES FROM USE OF ASSETS

This category accounts for approximately 2.49% of the town's General Fund revenues in FY 25.

| | | FY 2023 | | FY 2024 | | FY 2025 | |
|-------|-----------------------|------------------|------------------|------------------|------------------|------------------|--|
| | | Actual | Budget | Estimate | Proposed | Adopted | |
| 51501 | Unrestricted Interest | 1,871,944 | 2,300,000 | 3,650,000 | 3,270,000 | 3,270,000 | |
| 51504 | Cell Tower Leases | 359,216 | 337,000 | 348,000 | 353,000 | 353,000 | |
| | | 2,231,160 | 2,637,000 | 3,998,000 | 3,623,000 | 3,623,000 | |

Unrestricted interest is the revenue received from the investment of cash receipts not immediately being used to pay expenditures. Interest rates may potentially begin to decline by the end of FY 24, and a decrease in rates is projected for FY 25. The rate of return is expected to be approximately 4.7% for the FY 24 estimate and 4.0% for the FY 25 proposed. Cell tower lease revenue is increasing due to contractual agreements.

930 STATE SCHOOL AID

This category accounts for approximately 8.80% of the town's General Fund revenues in FY 25.

| | | FY 2023 | | FY 2024 | | FY 2025 | |
|-------|----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--|
| | | Actual | Budget | Estimate | Proposed | Adopted | |
| 51701 | Special Education - Excess Costs | 1,595,169 | 1,300,000 | 1,250,000 | 1,250,000 | 1,250,000 | |
| 51710 | Education Cost Sharing | 11,587,545 | 11,547,660 | 11,547,660 | 11,547,660 | 11,547,660 | |
| | | 13,182,714 | 12,847,660 | 12,797,660 | 12,797,660 | 12,797,660 | |

This section consists of state grants for school operations that are a result of formulas established by the state. Revenue estimates for this category are obtained from Governor Lamont's proposed budget. The FY 24 estimate and FY 25 budget are anticipated to be less than the FY 24 budget by \$50,000 due to decreased revenue received from the Special Education - Excess Costs grant funds. Guidance from the state indicates that the funding level for the Education Cost Sharing grant for FY 25 is expected to remain consistent with the FY 24 budgeted amount.

REVENUE DETAIL (continued)

935 STATE GRANTS IN LIEU OF TAXES

This category accounts for approximately 2.00% of the town's General Fund revenues in FY 25.

| | | FY 2023 | | FY 2024 | | FY 2025 | |
|-------|------------------------------|-----------|-----------|-----------|-----------|-----------|--|
| | | Actual | Budget | Estimate | Proposed | Adopted | |
| 51905 | PILOT - State Owned Property | 72,059 | 72,060 | 76,380 | 77,140 | 77,140 | |
| 51910 | Airport Development Zone | 183,081 | 180,000 | 186,000 | - | - | |
| 51906 | Totally Disabled Exemption | 3,673 | 3,000 | 3,900 | 3,000 | 3,000 | |
| 51907 | Veterans Tax Exemption | 14,240 | 17,000 | 12,360 | 13,000 | 13,000 | |
| 52710 | Municipal Revenue Sharing | 3,001,563 | 2,790,930 | 3,176,770 | 2,432,990 | 2,432,990 | |
| 52711 | Municipal Transition Grant | 205,072 | 267,010 | 267,010 | 390,550 | 390,550 | |
| | | 3,274,615 | 3,330,000 | 3,722,420 | 2,916,680 | 2,916,680 | |

This category contains grants and payments received by the town from the State of Connecticut, some of which are intended to replace lost property tax revenue. Revenues in FY 24 is expected to exceed budget by \$392,420, mainly due to Municipal Revenue Sharing grant funds received that were not budgeted for. The budget for FY 25 reflects a decrease of \$413,320 due to decreased revenue from Municipal Revenue Sharing grants, as proposed in Governor Lamont's budget.

940 OTHER STATE GRANTS

This category accounts for approximately 0.03% of the town's General Fund revenues in FY 25.

| | | FY 2023 | | FY 2024 | | FY 2025 | |
|-------|--------------------|---------|--------|----------|----------|---------|--|
| | | Actual | Budget | Estimate | Proposed | Adopted | |
| 52107 | Other State Grants | 67,925 | 70,000 | 44,270 | 50,000 | 50,000 | |
| | | 67,925 | 70,000 | 44,270 | 50,000 | 50,000 | |

This category consists of a state reimbursement for a portion of the town support expenditures for health services to private schools in town.

950 REVENUES FROM OTHER AGENCIES

This category accounts for approximately 0.09% of the town's General Fund revenues in FY 25.

| | | FY 2023 | | FY 2024 | | FY 2025 | |
|-------|---------------------------|---------|---------|----------|----------|---------|--|
| | | Actual | Budget | Estimate | Proposed | Adopted | |
| 52301 | Windsor Housing Authority | 11,453 | 11,450 | 11,450 | 11,450 | 11,450 | |
| 52302 | Payments In Lieu of Taxes | 6,925 | 6,920 | 6,920 | 6,920 | 6,920 | |
| 52303 | Telephone Property Tax | 104,086 | 120,000 | 135,600 | 110,000 | 110,000 | |
| | | 122,464 | 138,370 | 153,970 | 128,370 | 128,370 | |

This category includes payments received from the Windsor Housing Authority in lieu of taxes for Fitch Court as well as for properties located at 35 Mack Street and 40 Henry Street. A payment in lieu of taxes is received from the Connecticut Airport Authority for certain property located at the airport. Telephone property taxes consists of revenue received from telecommunications companies based on State of Connecticut assessments on non-wireless telecommunications equipment.

REVENUE DETAIL (continued)

955 CHARGES FOR CURRENT SERVICES

This category accounts for approximately 0.58% of the town's General Fund revenues in FY 25.

| | | FY 2023 | | FY 2024 | | FY 2025 | |
|-------|--|------------------|----------------|------------------|----------------|----------------|--|
| | | Actual | Budget | Estimate | Proposed | Adopted | |
| 52500 | Recording Legal Documents | 137,577 | 130,000 | 126,000 | 125,000 | 125,000 | |
| 52501 | Vital Statistics | 135,411 | 45,000 | 175,000 | 160,000 | 160,000 | |
| 52502 | Conveyance Fees | 588,523 | 275,000 | 910,000 | 225,000 | 225,000 | |
| 52504 | Special Police Services/Alarm Fees | 3,125 | 2,500 | 4,000 | 4,000 | 4,000 | |
| 52505 | Sale of Accident Reports & Photos | 3,720 | 3,000 | 3,500 | 3,500 | 3,500 | |
| 52506 | Animal Pound Fees | 976 | 1,000 | 1,000 | 1,000 | 1,000 | |
| 52507 | Town Planning & Zoning Comm. Fees | 71,750 | 20,000 | 64,000 | 20,000 | 20,000 | |
| 52508 | Zoning Board of Appeals Fees | - | 1,000 | 500 | 1,000 | 1,000 | |
| 52509 | Inland Wetlands Fees | 8,229 | 5,000 | 5,600 | 5,000 | 5,000 | |
| 52517 | Special Education Tuition from Other Towns | 185,598 | 150,000 | 185,000 | 185,000 | 185,000 | |
| 52518 | Library Fines & Fees | 12,199 | 11,000 | 12,500 | 12,000 | 12,000 | |
| 52519 | Recreation Fees | 45,851 | 37,000 | 30,700 | 37,000 | 37,000 | |
| 52521 | Dial-a-Ride Fees | 6,838 | 6,000 | 6,000 | 6,000 | 6,000 | |
| 52522 | Health Service Fees | 2,100 | 1,900 | - | - | - | |
| 52525 | Administrative Overhead | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | |
| 52530 | Sale of Publications & Materials | 9,544 | 6,500 | 9,000 | 8,000 | 8,000 | |
| 52531 | Miscellaneous Service Charges | 5,151 | 5,000 | 5,000 | 5,000 | 5,000 | |
| 52534 | Economic Development Fees | 1,000 | - | - | - | - | |
| | | 1,267,590 | 749,900 | 1,587,800 | 847,500 | 847,500 | |

Revenues received from this category for FY 24 are expected to come in over budget by \$837,900. This is mainly due to increased conveyance fee collections. For FY 25, revenues for the overall category reflects an increase of \$97,600. This is mostly due to increases in vital statistics revenue and special education tuition from other towns.

960 OTHER REVENUES

This category accounts for approximately 0.01% of the town's General Fund revenues in FY 25.

| | | FY 2023 | | FY 2024 | | FY 2025 | |
|-------|------------------------------|---------------|---------------|---------------|---------------|---------------|--|
| | | Actual | Budget | Estimate | Proposed | Adopted | |
| 52704 | Miscellaneous Other Revenues | 85,371 | 20,000 | 22,000 | 20,000 | 20,000 | |
| | | 85,371 | 20,000 | 22,000 | 20,000 | 20,000 | |

This section contains miscellaneous receipts such as various fees and refunds not applicable to any other section of the revenue budget. These items cannot be anticipated and are therefore budgeted at historic averages.

965 MISCELLANEOUS REVENUES

This category accounts for approximately 0.00% of the town's General Fund revenues in FY 25.

| | | FY 2023 | | FY 2024 | | FY 2025 | |
|-------|--------------|----------|----------|----------|----------|------------------|--|
| | | Actual | Budget | Estimate | Proposed | Adopted | |
| 52752 | Opening Cash | - | - | - | - | 3,000,000 | |
| | | - | - | - | - | 3,000,000 | |

This section reflects the amount of fund balance at year-end that the Town Council chose to appropriate for use in the following fiscal year. This reduces the amount of revenue that is raised through property taxes. For FY 23, the Opening Cash appropriation was not utilized. This was due to sufficient amounts received from General Property Taxes and Other Revenues, combined with operating expenditures coming in under budget. No revenue from Opening Cash was adopted for FY 24, or included in the Town Manager's FY 25 Proposed Budget, as per Town Council policy.

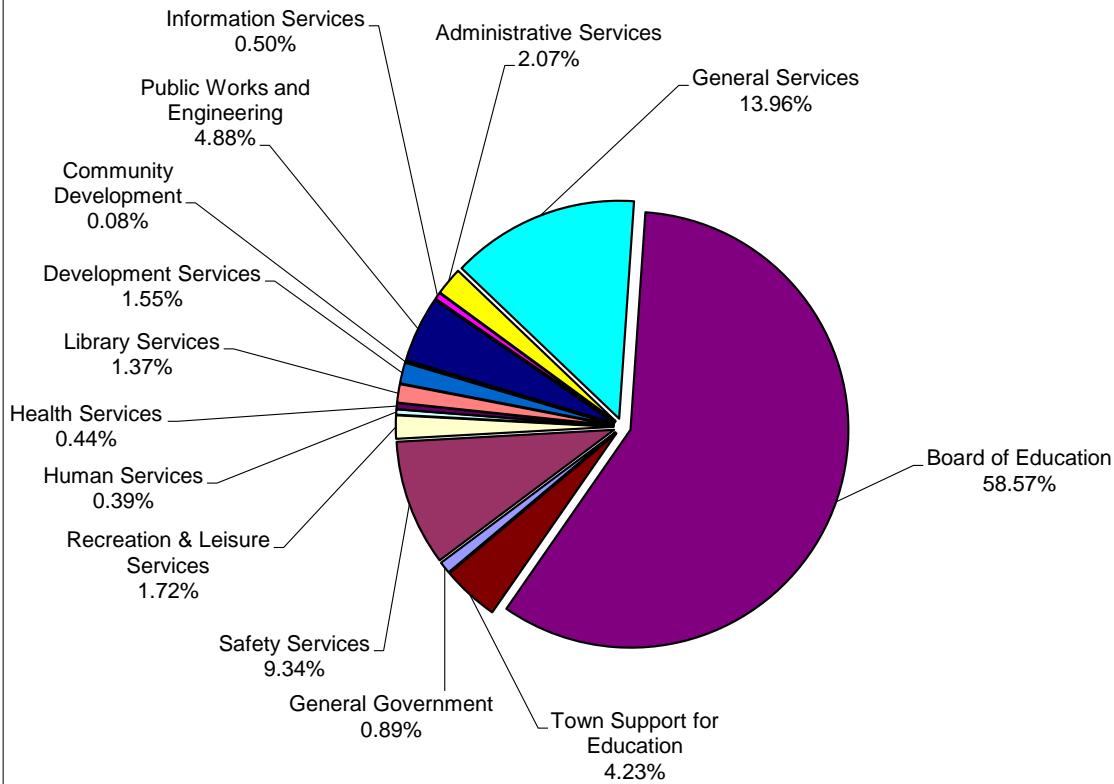
| Fiscal Year Ended June 30 | Budgetary Fund Balance | Proposed or Adopted General Fund Expenditures | Fund Balance as a Percent of Expenditures |
|---------------------------|------------------------|---|---|
| 2025 Adopted | 40,281,782 | 143,315,840 | 28.11% |
| 2024 Estimate | 40,281,782 | 139,205,750 | 28.94% |
| 2023 | 40,045,202 | 129,894,300 | 30.83% |
| 2022 | 34,825,640 | 125,787,620 | 27.69% |
| 2021 | 33,441,794 | 122,148,810 | 27.38% |
| 2020 | 28,957,216 | 118,719,040 | 24.39% |
| 2019 | 26,827,311 | 115,219,930 | 23.28% |
| 2018 | 23,807,490 | 110,862,990 | 21.47% |
| 2017 | 21,892,324 | 110,862,990 | 19.75% |
| 2016 | 20,666,186 | 106,384,140 | 19.43% |
| 2015 | 19,935,850 | 104,538,160 | 19.07% |

General Fund Expenditures

**ANNUAL BUDGET
GENERAL FUND
EXPENDITURES BY SERVICE UNIT**

| | FY 2023 Actual | FY 2024 Budget | FY 2024 Estimate | FY 2025 Proposed | FY 2025 Adopted |
|-------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| General Government | 1,226,785 | 1,258,630 | 1,277,500 | 1,299,630 | 1,299,630 |
| Safety Services | 11,624,623 | 13,437,180 | 12,748,860 | 13,608,200 | 13,548,200 |
| Recreation & Leisure Services | 2,247,969 | 2,434,500 | 2,420,590 | 2,509,970 | 2,509,970 |
| Human Services | 516,110 | 556,100 | 547,630 | 571,470 | 571,470 |
| Health Services | 556,428 | 646,360 | 617,320 | 645,000 | 645,000 |
| Library Services | 1,839,398 | 1,918,210 | 1,897,700 | 1,991,200 | 1,991,200 |
| Development Services | 1,507,596 | 1,617,230 | 1,601,710 | 2,257,540 | 2,257,540 |
| Community Development | 104,820 | 490,900 | 490,360 | 114,350 | 114,350 |
| Public Works and Engineering | 6,836,726 | 7,457,440 | 7,338,580 | 7,108,420 | 7,053,420 |
| Information Services | 619,725 | 710,400 | 713,730 | 734,540 | 734,540 |
| Administrative Services | 2,720,848 | 2,899,760 | 2,859,430 | 3,014,060 | 3,014,060 |
| General Services | 16,911,850 | 20,033,640 | 20,061,300 | 20,335,690 | 19,287,690 |
| Board of Education | 76,483,533 | 80,184,020 | 80,184,020 | 85,313,340 | 84,313,340 |
| Town Support for Education | 5,823,130 | 5,561,380 | 5,549,980 | 6,167,430 | 5,975,430 |
| Total Expenditures: | <u>\$ 129,019,541</u> | <u>\$ 139,205,750</u> | <u>\$ 138,308,710</u> | <u>\$ 145,670,840</u> | <u>\$ 143,315,840</u> |

FY 2025 General Fund Expenditures by Service Unit



Council Action

During budget deliberations, pre and post referendums, the Town Council made \$2,355,000 in overall expenditure reductions. These reductions include an overall decrease of \$1,048,000 in General Services, of which \$448,000 was a reduction from the town OPEB contribution; a \$355,000 reduction from the Great Pond Improvement District; a \$135,000 reduction from Capital spending, including \$85,000 from the pavement program and \$50,000 from the sidewalk replacement program; and a \$110,000 reduction from Open Space. Other budget reductions included \$1,000,000 from the Board of Education; \$192,000 from Town Support for Education from the town OPEB contribution; \$55,000 total decrease from Public Works, including \$43,000 for a part time Administrative Aide position and \$12,000 in materials and supplies; and \$60,000 from Safety Services for one police vehicle.

Board of Education

BOARD OF EDUCATION

As required by the Town Charter, the President of the Board of Education submits a separate budget document. For more detailed information, see the Board of Education's recommended Financial Plan for FY 25.

| | FY 2023 | | FY 2024 | | FY 2025 | |
|-----------|------------|--|------------|------------|------------|------------|
| | Actual | | Budget | Estimate | Proposed | Adopted |
| Operating | 76,483,533 | | 80,184,020 | 80,184,020 | 85,313,340 | 84,313,340 |

Council Action

During budget deliberations, the Town Council reduced funding to the Board of Education by \$1,000,000.

Town Support For Education

TOWN SUPPORT FOR EDUCATION

This budget provides funds to meet the cost of town services for Windsor schools. These services include state mandated assistance to private schools, property maintenance, insurance, debt service and administrative services. Many of these costs are included in the town's expenditures for education per State of Connecticut state statutes.

| Expenditure Summary | FY 2023 | FY 2024 | | FY 2025 | |
|----------------------------|-----------|-----------|-----------|-----------|-----------|
| | Actual | Budget | Estimate | Proposed | Adopted |
| Town Support for Education | 5,823,130 | 5,561,380 | 5,549,980 | 6,167,430 | 5,975,430 |
| Total | 5,823,130 | 5,561,380 | 5,549,980 | 6,167,430 | 5,975,430 |

Funding Sources

Town Support for Education expenditures are funded solely by the General Fund.

Products and Services

The following products and services to education are budgeted for FY 25:

- state mandated town contributions to private schools for health and welfare services that are partially reimbursed from the state (reflected in General Fund revenues in the Other State Grants category)
- payment of principal and interest on debt-financed school construction projects
- independent audit, town attorney and town treasurer services
- property, liability and workers compensation insurance and a portion of risk management administrative expenses
- retirement and other post-employment benefit services (OPEB) for non-certified employees
- school resource and youth engagement officers to help provide a safe learning environment by minimizing violence through police activities, counseling and other services intended to maximize positive interactions between police and youth
- provide and coordinate environmental education programs for school groups at Northwest Park and in school classrooms to promote environmental stewardship by tailoring education programs, special events and vacation camp programs for school-age children
- grounds maintenance and snow removal for the six Town of Windsor schools.

Budget Commentary

The FY 24 expenditures are expected to come in under budget by \$11,400 or 0.2% mostly due to retirement savings in Youth Protection Services and savings for the audit fee for a newly appointed firm. The FY 25 budget reflects an increase of \$606,050 or 10.9% as compared to the FY 24 budget mostly due to an increase in debt service costs and costs associated with risk management. This increase is partially offset by a decrease in costs associated with Board of Education retirees shifting to the General Services budget.

Council Action

During budget deliberations, the Town Council reduced the Town Support for Education portion of the town OPEB contribution by \$192,000. An additional \$448,000 was reduced from the General Services portion, for a total town OPEB funding reduction of \$640,000.

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TOWN SUPPORT FOR EDUCATION

| | FY 2023 ACTUAL | FY 2024 BUDGET | FY 2024 ESTIMATED | FY 2025 PROPOSED | FY 2025 ADOPTED |
|--|---------------------|---------------------|----------------------|---------------------|---------------------|
| Aid to Private Education: | | | | | |
| St. Gabriel School | 55,617 | 60,260 | 60,260 | 62,070 | 62,070 |
| Trinity Christian | 14,320 | 15,040 | 15,040 | 15,500 | 15,500 |
| Madina Academy | 37,810 | 47,770 | 55,000 | 68,400 | 68,400 |
| Loomis Chaffee School | 39,120 | 40,300 | 40,300 | 41,510 | 41,510 |
| | 146,867 | 163,370 | 170,600 | 187,480 | 187,480 |
| Debt Service: | | | | | |
| Principal | 1,855,000 | 1,925,500 | 1,925,500 | 2,131,520 | 2,131,520 |
| Interest | 506,380 | 733,030 | 733,030 | 1,051,140 | 1,051,140 |
| | 2,361,380 | 2,658,530 | 2,658,530 | 3,182,660 | 3,182,660 |
| General Government: | | | | | |
| Audit Fee | 31,800 | 45,000 | 39,000 | 40,500 | 40,500 |
| Town Attorney (25% of town attorney retainer) | 21,960 | 21,960 | 21,960 | 21,960 | 21,960 |
| Town Treasurer (50%) | 2,561 | 2,650 | 2,650 | 2,730 | 2,730 |
| | 56,321 | 69,610 | 63,610 | 65,190 | 65,190 |
| Risk Management: | | | | | |
| Automobile Liability (9%) | 15,020 | 15,780 | 15,780 | 17,450 | 17,450 |
| Comp. General Liability (66%) | 207,231 | 220,700 | 220,700 | 242,750 | 242,750 |
| Umbrella Liability (55%) | 65,880 | 71,150 | 71,150 | 78,270 | 78,270 |
| Football and Sports Accidents (100%) | 21,000 | 23,100 | 23,100 | 27,000 | 27,000 |
| School Board Errors & Omissions (100%) | 33,100 | 35,090 | 35,090 | 36,840 | 36,840 |
| Property Protection (73%) | 223,040 | 240,880 | 240,880 | 282,050 | 282,050 |
| Cyber Liability (70%) | 22,540 | 33,810 | 33,810 | 42,100 | 42,100 |
| Nurse (25%) | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| Workers Compensation (50%) | 600,000 | 600,000 | 600,000 | 600,000 | 600,000 |
| Excess Workers Comp. Premium (50%) | 76,500 | 81,850 | 81,850 | 84,350 | 84,350 |
| Risk Manager (40%) | 64,700 | 67,120 | 64,680 | 69,430 | 69,430 |
| | 1,331,011 | 1,391,480 | 1,389,040 | 1,482,240 | 1,482,240 |
| Retirement Services: | | | | | |
| School Retirement | 1,150,950 | 456,960 | 456,960 | 424,000 | 424,000 |
| Other Post-Employment Benefits (OPEB) | 225,000 | 240,000 | 240,000 | 232,500 | 40,500 |
| | 1,375,950 | 696,960 | 696,960 | 656,500 | 464,500 |
| Youth Protection Services: | | | | | |
| Police - Support Services (school resource officer) | 103,690 | 112,270 | 108,290 | 112,790 | 112,790 |
| Police - Support Services (youth engagement officer) | 210,511 | 224,530 | 216,540 | 225,510 | 225,510 |
| Recreation & Leisure Services | 87,430 | 91,500 | 91,500 | 94,950 | 94,950 |
| | 401,631 | 428,300 | 416,330 | 433,250 | 433,250 |
| Public Works: | | | | | |
| Maintenance & Snow Removal | 149,970 | 153,130 | 154,910 | 160,110 | 160,110 |
| | 149,970 | 153,130 | 154,910 | 160,110 | 160,110 |
| TOTAL | \$ 5,823,130 | \$ 5,561,380 | \$ 5,549,980 | \$ 6,167,430 | \$ 5,975,430 |

Safety Services

SAFETY SERVICES

Safety Services provides the citizens of Windsor a community in which they can feel safe from physical harm and property loss due to natural disaster, fire, accidents or crime.

Expenditures

| Expenditures by Category * | FY 2023 | FY 2024 | | FY 2025 | |
|----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | Actual | Budget | Estimate | Proposed | Adopted |
| Personnel | 10,022,191 | 11,389,630 | 10,623,130 | 11,604,560 | 11,604,560 |
| Supplies | 117,624 | 103,610 | 105,030 | 103,080 | 103,080 |
| Services | 660,497 | 559,550 | 579,360 | 582,070 | 582,070 |
| Maintenance & Repair | 975,496 | 797,850 | 838,060 | 934,180 | 934,180 |
| Grants & Contributions | 367,132 | 554,270 | 559,960 | 549,520 | 549,520 |
| Capital Outlay | 389,044 | 453,180 | 668,100 | 519,530 | 459,530 |
| Energy & Utility | 521,366 | 617,820 | 551,960 | 592,890 | 592,890 |
| Total | 13,053,350 | 14,475,910 | 13,925,600 | 14,885,830 | 14,825,830 |

* Please see Appendix E for a breakdown of each expenditure category.

Funding Sources

In addition to the General Fund budget, other funding sources may become available. These items have no effect on the General Fund budget or the property tax rate.

| Funding Source | FY 2023 | FY 2024 | | FY 2025 | |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| | Actual | Budget | Estimate | Proposed | Adopted |
| General Fund - Safety Services | 11,624,623 | 13,437,180 | 12,748,860 | 13,608,200 | 13,548,200 |
| Town Support for Education | 314,201 | 336,800 | 324,830 | 338,300 | 338,300 |
| Subtotal: Safety General Fund Budget | 11,938,824 | 13,773,980 | 13,073,690 | 13,946,500 | 13,886,500 |
| Asset Forfeitures | - | - | 60,000 | - | - |
| State & Federal Grants | 2,340 | 25,500 | 64,100 | 66,000 | 66,000 |
| Donations & User Fees | 1,069 | 2,430 | 2,600 | 500 | 500 |
| Vehicle Maintenance | - | 5,000 | 5,000 | 15,000 | 15,000 |
| Capital Outlay Fund Radio Project 9473 | - | - | - | 90,420 | 90,420 |
| Use of Police Private Duty Account | 740,154 | 633,000 | 678,000 | 767,410 | 767,410 |
| WEMS Special Revenue Fund | 190,650 | - | - | - | - |
| American Rescue Funds (ARF) | 180,313 | 36,000 | 42,210 | - | - |
| Subtotal: Other Funds | 1,114,526 | 701,930 | 851,910 | 939,330 | 939,330 |
| Total | 13,053,350 | 14,475,910 | 13,925,600 | 14,885,830 | 14,825,830 |

Personnel Requirements

| Full Time Equivalents (FTE) | FY 2023 | FY 2024 | | FY 2025 | |
|------------------------------|--------------|--------------|--------------|--------------|--------------|
| | Actual | Budget | Estimate | Proposed | Adopted |
| Regular Full Time Employees | 65.47 | 70.00 | 64.66 | 69.86 | 69.86 |
| Regular Part Time Employees | 1.44 | 1.44 | 2.70 | 2.06 | 2.06 |
| Temporary/Seasonal Employees | - | - | - | - | - |
| Total | 66.91 | 71.44 | 67.36 | 71.92 | 71.92 |

Budget Commentary

The overall FY 24 expenditures are expected to come in under budget by \$550,310 or 3.8% mostly due to savings in the Police Department for Personnel costs as a result of partial year vacancies, workers compensation and disability leave and savings related to the State Municipal Retirement Fund (CMERS) cost and savings in Fire Services for utility costs. This is offset by increases seen in the use of Other Funds mostly for the purchase of the town council approved crime scene van. The FY 24 General Fund budget is expected to come in under budget by \$688,320 or 5.1% due to the same reasons. The overall FY 25 proposed budget reflects an increase of \$448,920 or 3.1% as compared to the FY 24 budget primarily due to the Police Department's Personnel costs related to contractual step increases as newer officers gain experience, vehicle costs and an increase in costs related to the town's public safety radio system. The FY 25 General Fund proposed budget, including Town Support for Education, reflects an increase of \$172,520 or 1.3% mostly due to the same Personnel costs reasons, as well as increased costs for Maintenance & Repair and Services. Increases to the FY 25 General Fund budget have been mitigated in part by the increased use of Other Funds.

Council Action

During budget deliberations, the Town Council reduced funding in Safety Services by \$60,000 for one police vehicle.

SAFETY SERVICES EXPENDITURE BREAKDOWN BY FUND

General Fund Expenditures:

| Expenditures by Category | FY 2023 | FY 2024 | | FY 2025 | |
|--------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | Actual | Budget | Estimate | Proposed | Adopted |
| Personnel | 9,063,681 | 10,532,830 | 9,743,300 | 10,675,430 | 10,675,430 |
| Supplies | 117,216 | 101,680 | 102,430 | 102,580 | 102,580 |
| Services | 623,974 | 522,550 | 543,360 | 566,070 | 566,070 |
| Maintenance & Repair | 964,051 | 797,850 | 838,060 | 824,180 | 824,180 |
| Grants & Contributions | 32,692 | 554,270 | 553,750 | 549,520 | 549,520 |
| Capital Outlay | 304,644 | 310,180 | 416,000 | 297,530 | 237,530 |
| Energy & Utility | 518,365 | 617,820 | 551,960 | 592,890 | 592,890 |
| Total | 11,624,623 | 13,437,180 | 12,748,860 | 13,608,200 | 13,548,200 |

Town Support for Education and Charges to Other Department Expenditures:

| Expenditures by Category | FY 2023 | FY 2024 | | FY 2025 | |
|--------------------------|----------------|----------------|----------------|----------------|----------------|
| | Actual | Budget | Estimate | Proposed | Adopted |
| Personnel | 314,201 | 336,800 | 324,830 | 338,300 | 338,300 |
| Supplies | - | - | - | - | - |
| Services | - | - | - | - | - |
| Maintenance & Repair | - | - | - | - | - |
| Grants & Contributions | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - |
| Energy & Utility | - | - | - | - | - |
| Total | 314,201 | 336,800 | 324,830 | 338,300 | 338,300 |

Special Revenue & Other Fund Expenditures:

| Expenditures by Category | FY 2023 | FY 2024 | | FY 2025 | |
|--------------------------|------------------|----------------|----------------|----------------|----------------|
| | Actual | Budget | Estimate | Proposed | Adopted |
| Personnel | 644,309 | 520,000 | 555,000 | 590,830 | 590,830 |
| Supplies | 408 | 1,930 | 2,600 | 500 | 500 |
| Services | 36,523 | 37,000 | 36,000 | 16,000 | 16,000 |
| Maintenance & Repair | 11,445 | - | - | 110,000 | 110,000 |
| Grants & Contributions | 334,440 | - | 6,210 | - | - |
| Capital Outlay | 84,400 | 143,000 | 252,100 | 222,000 | 222,000 |
| Energy & Utility | 3,001 | - | - | - | - |
| Total | 1,114,526 | 701,930 | 851,910 | 939,330 | 939,330 |

Total Expenditures (agrees to page F-1):

| Expenditures by Category | FY 2023 | FY 2024 | | FY 2025 | |
|--------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | Actual | Budget | Estimate | Proposed | Adopted |
| Personnel | 10,022,191 | 11,389,630 | 10,623,130 | 11,604,560 | 11,604,560 |
| Supplies | 117,624 | 103,610 | 105,030 | 103,080 | 103,080 |
| Services | 660,497 | 559,550 | 579,360 | 582,070 | 582,070 |
| Maintenance & Repair | 975,496 | 797,850 | 838,060 | 934,180 | 934,180 |
| Grants & Contributions | 367,132 | 554,270 | 559,960 | 549,520 | 549,520 |
| Capital Outlay | 389,044 | 453,180 | 668,100 | 519,530 | 459,530 |
| Energy & Utility | 521,366 | 617,820 | 551,960 | 592,890 | 592,890 |
| Total | 13,053,350 | 14,475,910 | 13,925,600 | 14,885,830 | 14,825,830 |

SAFETY SERVICES
Budget Information
Fiscal Year 2021-2025

Expenditures

| Expenditures by Category * | FY 2021 | FY 2022 | FY 2023 | FY 2024 | | FY 2025 | |
|----------------------------|------------|------------|------------|------------|------------|------------|------------|
| | Actual | Actual | Actual | Budget | Estimate | Proposed | Adopted |
| Personnel | 9,415,114 | 9,460,353 | 10,022,191 | 11,389,630 | 10,623,130 | 11,604,560 | 11,604,560 |
| Supplies | 153,047 | 170,119 | 117,624 | 103,610 | 105,030 | 103,080 | 103,080 |
| Services | 316,211 | 499,650 | 660,497 | 559,550 | 579,360 | 582,070 | 582,070 |
| Maintenance & Repair | 547,849 | 799,076 | 975,496 | 797,850 | 838,060 | 934,180 | 934,180 |
| Grants & Contributions | 34,957 | 113,150 | 367,132 | 554,270 | 559,960 | 549,520 | 549,520 |
| Capital Outlay | 655,225 | 577,020 | 389,044 | 453,180 | 668,100 | 519,530 | 459,530 |
| Energy & Utility | 355,656 | 444,285 | 521,366 | 617,820 | 551,960 | 592,890 | 592,890 |
| Total | 11,478,059 | 12,063,653 | 13,053,350 | 14,475,910 | 13,925,600 | 14,885,830 | 14,825,830 |

* Please see Appendix E for a breakdown of each expenditure category.

Funding Sources

| Funding Source | FY 2021 | FY 2022 | FY 2023 | FY 2024 | | FY 2025 | |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | Actual | Actual | Actual | Budget | Estimate | Proposed | Adopted |
| General Fund | 10,418,499 | 10,869,932 | 11,624,623 | 13,437,180 | 12,748,860 | 13,608,200 | 13,548,200 |
| Town Support for Education | 229,240 | 305,400 | 314,201 | 336,800 | 324,830 | 338,300 | 338,300 |
| <i>Subtotal: Safety General Fund Budget</i> | <i>10,647,739</i> | <i>11,175,332</i> | <i>11,938,824</i> | <i>13,773,980</i> | <i>13,073,690</i> | <i>13,946,500</i> | <i>13,886,500</i> |
| Asset Forfeitures | - | - | - | - | 60,000 | - | - |
| State & Federal Grants | 27,273 | 35,000 | 2,340 | 25,500 | 64,100 | 66,000 | 66,000 |
| Donations & User Fees | 1,294 | 10,004 | 1,069 | 2,430 | 2,600 | 500 | 500 |
| Vehicle Maintenance | 8,052 | - | - | 5,000 | 5,000 | 15,000 | 15,000 |
| Capital Outlay Fund Radio Project 9473 | - | - | - | - | - | 90,420 | 90,420 |
| Use of Police Private Duty Acct. | 793,701 | 767,147 | 740,154 | 633,000 | 678,000 | 767,410 | 767,410 |
| WVA Special Revenue Fund | - | 76,170 | 190,650 | - | - | - | - |
| American Rescue Funds | - | - | 180,313 | 36,000 | 42,210 | - | - |
| <i>Subtotal: Special Revenue Funds</i> | <i>830,320</i> | <i>888,321</i> | <i>1,114,526</i> | <i>701,930</i> | <i>851,910</i> | <i>939,330</i> | <i>939,330</i> |
| Total | 11,478,059 | 12,063,653 | 13,053,350 | 14,475,910 | 13,925,600 | 14,885,830 | 14,825,830 |

TOTAL POLICE DEPARTMENT

(DOES NOT INCLUDE FIRE OR AMBULANCE)

Police Department personnel protect life and property by observant patrolling, enforcing laws and ordinances, giving assistance to those with physical and emotional needs and by maintaining open and positive relationships with people in the community.

Expenditures

| Expenditures by Category * | FY 2023 | FY 2024 | | FY 2025 | |
|----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | Actual | Budget | Estimate | Proposed | Adopted |
| Personnel | 9,686,823 | 11,051,420 | 10,284,860 | 11,246,680 | 11,246,680 |
| Supplies | 86,046 | 72,950 | 74,370 | 72,620 | 72,620 |
| Services | 420,160 | 277,620 | 298,430 | 291,760 | 291,760 |
| Maintenance & Repair | 527,917 | 411,690 | 435,640 | 536,670 | 536,670 |
| Grants & Contributions | 13,918 | 16,650 | 16,650 | 16,650 | 16,650 |
| Capital Outlay | 278,627 | 329,730 | 544,650 | 389,530 | 329,530 |
| Energy & Utility | 296,025 | 342,320 | 330,300 | 353,980 | 353,980 |
| Total | 11,309,516 | 12,502,380 | 11,984,900 | 12,907,890 | 12,847,890 |

* Please see Appendix E for a breakdown of each expenditure category.

Funding Sources

In addition to the General Fund budget, other funding sources may become available. These items have no effect on the General Fund budget or the property tax rate.

| Funding Source | FY 2023 | FY 2024 | | FY 2025 | |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| | Actual | Budget | Estimate | Proposed | Adopted |
| General Fund - Police | 10,217,569 | 11,464,650 | 10,814,370 | 11,630,260 | 11,570,260 |
| Town Support for Education | 314,201 | 336,800 | 324,830 | 338,300 | 338,300 |
| Subtotal: Police General Fund Budget | 10,531,770 | 11,801,450 | 11,139,200 | 11,968,560 | 11,908,560 |
| Asset Forfeitures | - | - | 60,000 | - | - |
| State & Federal Grants | - | 25,500 | 64,100 | 66,000 | 66,000 |
| Donations & User Fees/Reimb | 1,069 | 1,430 | 2,600 | 500 | 500 |
| Vehicle Maintenance | - | 5,000 | 5,000 | 15,000 | 15,000 |
| Capital Outlay Fund Radio Project 9473 | - | - | - | 90,420 | 90,420 |
| Use of Police Private Duty Account | 740,154 | 633,000 | 678,000 | 767,410 | 767,410 |
| American Rescue Funds (ARF) | 36,523 | 36,000 | 36,000 | - | - |
| Subtotal: Other Funds | 777,746 | 700,930 | 845,700 | 939,330 | 939,330 |
| Total | 11,309,516 | 12,502,380 | 11,984,900 | 12,907,890 | 12,847,890 |

Personnel Requirements

| Full Time Equivalents (FTE) | FY 2023 | FY 2024 | | FY 2025 | |
|------------------------------|--------------|--------------|--------------|--------------|--------------|
| | Actual | Budget | Estimate | Proposed | Adopted |
| Regular Full Time Employees | 64.47 | 69.00 | 63.66 | 68.86 | 68.86 |
| Regular Part Time Employees | 1.44 | 1.44 | 2.70 | 2.06 | 2.06 |
| Temporary/Seasonal Employees | - | - | - | - | - |
| Total | 65.91 | 70.44 | 66.36 | 70.92 | 70.92 |

Budget Commentary

The overall FY 24 expenditures are expected to come in under budget by \$517,480 or 4.1% mostly due to savings in Personnel costs for partial year vacancies, workers compensation and disability leave and savings related to the State Municipal Retirement Fund (CMERS) cost. This is offset by increases seen in the use of Other Funds mostly for the purchase of the town council approved crime scene van. The FY 24 General Fund budget is expected to come in under budget by \$650,280 or 5.5% due to the same personnel reasons. The overall FY 25 proposed budget reflects an increase of \$405,510 or 3.2% as compared to the FY 24 budget primarily due to Personnel costs related to contractual step increases as newer officers gain experience, vehicle costs and an increase in costs related to the town's public safety radio system. The FY 25 General Fund proposed budget, including Town Support for Education, reflects an increase of \$167,110 or 1.4% mostly due to the same personnel reasons, as well as increased costs for Maintenance & Repair and Services. Increases to the FY 25 General Fund budget have been mitigated in part by the increased use of Other Funds.

Council Action

During budget deliberations, the Town Council reduced funding in Safety Services by \$60,000 for one police vehicle.

**Total Police Department
(Does not include Fire or Ambulance)**

POLICE DEPARTMENT EXPENDITURE BREAKDOWN BY FUND

General Fund Expenditures:

| Expenditures by Category | FY 2023 | | FY 2024 | | FY 2025 | |
|--------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--|
| | Actual | Budget | Estimate | Proposed | Adopted | |
| Personnel | 8,728,313 | 10,194,620 | 9,405,030 | 10,317,550 | 10,317,550 | |
| Supplies | 86,046 | 71,020 | 71,770 | 72,120 | 72,120 | |
| Services | 383,637 | 241,620 | 262,430 | 275,760 | 275,760 | |
| Maintenance & Repair | 516,472 | 411,690 | 435,640 | 426,670 | 426,670 | |
| Grants & Contributions | 13,918 | 16,650 | 16,650 | 16,650 | 16,650 | |
| Capital Outlay | 194,227 | 186,730 | 292,550 | 167,530 | 167,530 | |
| Energy & Utility | 294,956 | 342,320 | 330,300 | 353,980 | 353,980 | |
| Total | 10,217,569 | 11,464,650 | 10,814,370 | 11,630,260 | 11,630,260 | |

Town Support for Education and Charges to Other Department Expenditures:

| Expenditures by Category | FY 2023 | | FY 2024 | | FY 2025 | |
|--------------------------|----------------|----------------|----------------|----------------|----------------|--|
| | Actual | Budget | Estimate | Proposed | Adopted | |
| Personnel | 314,201 | 336,800 | 324,830 | 338,300 | 338,300 | |
| Supplies | - | - | - | - | - | |
| Services | - | - | - | - | - | |
| Maintenance & Repair | - | - | - | - | - | |
| Grants & Contributions | - | - | - | - | - | |
| Capital Outlay | - | - | - | - | - | |
| Energy & Utility | - | - | - | - | - | |
| Total | 314,201 | 336,800 | 324,830 | 338,300 | 338,300 | |

Special Revenue & Other Fund Expenditures:

| Expenditures by Category | FY 2023 | | FY 2024 | | FY 2025 | |
|--------------------------|----------------|----------------|----------------|----------------|----------------|--|
| | Actual | Budget | Estimate | Proposed | Adopted | |
| Personnel | 644,309 | 520,000 | 555,000 | 590,830 | 590,830 | |
| Supplies | - | 1,930 | 2,600 | 500 | 500 | |
| Services | 36,523 | 36,000 | 36,000 | 16,000 | 16,000 | |
| Maintenance & Repair | 11,445 | - | - | 110,000 | 110,000 | |
| Grants & Contributions | - | - | - | - | - | |
| Capital Outlay | 84,400 | 143,000 | 252,100 | 222,000 | 222,000 | |
| Energy & Utility | 1,069 | - | - | - | - | |
| Total | 777,746 | 700,930 | 845,700 | 939,330 | 939,330 | |

Total Expenditures (agrees to page F-4):

| Expenditures by Category | FY 2023 | | FY 2024 | | FY 2025 | |
|--------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--|
| | Actual | Budget | Estimate | Proposed | Adopted | |
| Personnel | 9,686,823 | 11,051,420 | 10,284,860 | 11,246,680 | 11,246,680 | |
| Supplies | 86,046 | 72,950 | 74,370 | 72,620 | 72,620 | |
| Services | 420,160 | 277,620 | 298,430 | 291,760 | 291,760 | |
| Maintenance & Repair | 527,917 | 411,690 | 435,640 | 536,670 | 536,670 | |
| Grants & Contributions | 13,918 | 16,650 | 16,650 | 16,650 | 16,650 | |
| Capital Outlay | 278,627 | 329,730 | 544,650 | 389,530 | 389,530 | |
| Energy & Utility | 296,025 | 342,320 | 330,300 | 353,980 | 353,980 | |
| Total | 11,309,516 | 12,502,380 | 11,984,900 | 12,907,890 | 12,907,890 | |

POLICE - ADMINISTRATION AND RECORDS

The Police Administration and Records division provides leadership and guidance for the Police Department, archives and retrieves data, ensures the availability of resources, provides reports, permits and licenses for the public and works with the community to provide information as required for problem identification and resolution.

Expenditures

| Expenditures by Category * | FY 2024 | | FY 2025 | |
|----------------------------|------------------|------------------|------------------|------------------|
| | Budget | Estimate | Proposed | Adopted |
| Personnel | 1,058,060 | 1,029,850 | 1,071,670 | 1,071,670 |
| Supplies | 37,820 | 37,820 | 37,920 | 37,920 |
| Services | 61,370 | 77,680 | 63,810 | 63,810 |
| Maintenance & Repair | 84,300 | 88,800 | 87,600 | 87,600 |
| Grants & Contributions | - | - | - | - |
| Capital Outlay | - | 820 | - | - |
| Energy & Utility | 166,120 | 154,100 | 175,270 | 175,270 |
| Total | 1,407,670 | 1,389,070 | 1,436,270 | 1,436,270 |

* Please see Appendix E for a breakdown of each expenditure category.

Funding Sources

In addition to the General Fund budget, other funding sources may become available. These items have no effect on the General Fund budget or the property tax rate.

| Funding Source | FY 2024 | | FY 2025 | |
|--|------------------|------------------|------------------|------------------|
| | Budget | Estimate | Proposed | Adopted |
| General Fund - Police | 1,407,670 | 1,389,070 | 1,436,270 | 1,436,270 |
| | - | - | - | - |
| <i>Subtotal: Special Revenue Funds</i> | - | - | - | - |
| Total | 1,407,670 | 1,389,070 | 1,436,270 | 1,436,270 |

Personnel Requirements

| Full Time Equivalents (FTE) | FY 2024 | | FY 2025 | |
|------------------------------|-------------|-------------|-------------|-------------|
| | Budget | Estimate | Proposed | Adopted |
| Regular Full Time Employees | 7.00 | 7.00 | 7.00 | 7.00 |
| Regular Part Time Employees | 0.98 | 1.48 | 0.98 | 0.98 |
| Temporary/Seasonal Employees | - | - | - | - |
| Total | 7.98 | 8.48 | 7.98 | 7.98 |

Budget Commentary

The FY 24 General Fund expenditures are expected to come in under budget by \$18,600 or 1.3% primarily due to savings related to the State Municipal Retirement Fund (CMERS) cost and is offset in part by an increase in FTEs for a temporary part time code enforcement position. The FY 25 General Fund budget reflects an increase of \$28,600 or 2.0% as compared to the FY 24 budget mostly due to increases in Personnel costs.

ADMINISTRATION AND RECORDS

Products & Services

Executive Management \$387,790

- Provide leadership and coordination of all department activities
- Improve departmental access to the criminal justice system information
- Assist and direct the coordination of information dissemination
- Develop and maintain liaisons with local, state and federal agencies to address crime
- Manage and direct the operations of the Windsor Public Safety Answering Point (PSAP) system
- Oversee the delivery of all Town of Windsor dispatch services.

Information Services \$1,048,480

- Provide data storage, retrieval and dissemination
- Provide information and analysis to support departmental management functions
- Provide timely responses to Freedom of Information Act requests
- Provide support for state and federal prosecution, probation and corrections efforts
- Coordinate and facilitate case closure for members of the public
- Provide criminal history information
- Issue permits in accordance with state statutes and local ordinances
- Supply accurate and regular reports of crime statistics to the public and to local, state and federal agencies
- Assist in providing oversight and guidance in the coordination and operation of the Windsor Police Department property room.

POLICE - SUPPORT SERVICES

Support Services provides in-depth follow-up to criminal investigations, collects and preserves evidence, conducts undercover investigations and provides community-related services to businesses, young people, families and schools.

Expenditures

| Expenditures by Category * | FY 2024 | | FY 2025 | |
|----------------------------|------------------|------------------|------------------|------------------|
| | Budget | Estimate | Proposed | Adopted |
| Personnel | 1,887,780 | 1,745,540 | 1,886,100 | 1,886,100 |
| Supplies | 6,800 | 6,800 | 6,000 | 6,000 |
| Services | 107,100 | 107,100 | 113,300 | 113,300 |
| Maintenance & Repair | 7,500 | 7,500 | 15,000 | 15,000 |
| Grants & Contributions | - | - | - | - |
| Capital Outlay | 44,000 | 254,000 | 56,000 | 56,000 |
| Energy & Utility | - | - | - | - |
| Total | 2,053,180 | 2,120,940 | 2,076,400 | 2,076,400 |

* Please see Appendix E for a breakdown of each expenditure category.

Funding Sources

In addition to the General Fund budget, other funding sources may become available. These items have no effect on the General Fund budget or the property tax rate.

| Funding Source | FY 2024 | | FY 2025 | |
|--|-------------------------|-------------------------|-------------------------|-------------------------|
| | Budget | Estimate | Proposed | Adopted |
| General Fund - Police | 1,635,580 | 1,610,310 | 1,667,100 | 1,667,100 |
| Town Support for Education | 336,800 | 324,830 | 338,300 | 338,300 |
| <i>Subtotal: Police General Fund Budget</i> | <i>1,972,380</i> | <i>1,935,140</i> | <i>2,005,400</i> | <i>2,005,400</i> |
| Asset Forfeitures | - | 60,000 | - | - |
| State and Federal Grants | - | - | 15,000 | 15,000 |
| Donations | 800 | 800 | - | - |
| Use of Police Private Duty Account | 44,000 | 89,000 | 56,000 | 56,000 |
| American Rescue Funds (ARF) | 36,000 | 36,000 | - | - |
| <i>Subtotal: Special Revenue Funds</i> | <i>80,800</i> | <i>185,800</i> | <i>71,000</i> | <i>71,000</i> |
| Total | 2,053,180 | 2,120,940 | 2,076,400 | 2,076,400 |

Personnel Requirements

| Full Time Equivalents (FTE) | FY 2024 | | FY 2025 | |
|------------------------------|--------------|--------------|--------------|--------------|
| | Budget | Estimate | Proposed | Adopted |
| Regular Full Time Employees | 11.00 | 10.00 | 11.00 | 11.00 |
| Regular Part Time Employees | 0.36 | 0.50 | 0.36 | 0.36 |
| Temporary/Seasonal Employees | - | - | - | - |
| Total | 11.36 | 10.50 | 11.36 | 11.36 |

Budget Commentary

The overall FY 24 expenditures are expected to come in over budget by \$67,760 or 3.3% mostly due to the use of Special Revenue Funds for the Town Council approved purchase of a crime scene van (\$105,000 from the General Fund, \$60,000 from Asset Forfeitures and \$45,000 from the Police Private Duty account). The FY 24 General Fund expenditures are expected to come in under budget by \$25,270 or 1.5% primarily due to Personnel costs for partial year vacancies and savings related to the State Municipal Retirement Fund (CMERS) cost, offset in part by the use of \$105,000 towards the crime scene van. The overall FY 25 proposed budget reflects an increase of \$23,220 or 1.1% as compared to the FY 24 budget. The FY 25 General Fund proposed budget reflects an increase of \$33,020 or 1.7% due to Services for the mental health clinician and Maintenance & Repair for camera software licensing costs.

SUPPORT SERVICES

Products & Services

Criminal Investigations \$1,451,600

- Investigate felonies and other serious crimes, including but not limited to sexual assault, residential and commercial burglary, robbery, identity theft, computer crime, human trafficking and serious assault with the goal of maintaining a clearance rate higher than the national average for all Part 1 crimes
- Provide crime prevention training presentations to residents and businesses with a concentration on at-risk communities to prevent crimes such as identity theft and scams along with office security
- Primary liaison for intelligence sharing and gathering with local, state and federal law enforcement agencies.

Evidence & Court Duties \$191,000

- Provide forensic evidence interpretation and collaboration at major crime scenes. Work alongside the Connecticut State Police Major Crimes Division on major case investigations, when needed
- Assist with evidence collection and crime scene processing
- Liaison with Connecticut State Police Laboratory, State Toxicology Lab and state courts related to forensic evidence
- Assist in coordinating department and court activities including prisoner transport and court paperwork.

Recruitment/Training/Community \$95,500

- Manage department training including mandated recertification, Fair and Impartial Policing, Diversity, Equity and Inclusion, De-Escalation and Crisis Intervention training
- Provide continued development of the investigative and crime scene processing skills of all sworn police officers focusing on evidence collection including digital photography and DNA collection
- Conduct pre-employment background investigations to ensure high quality and highly ethical police recruits
- Conduct pistol permit background investigations to ensure proper, legal and suitable issuance of permits to carry a firearm
- Enhance community involvement through outreach with National Night Out, Community Block Parties and Coffee with a Cop events
- Continue to work in conjunction with other town organizations (e.g., Chamber of Commerce, existing neighborhood watches) to educate individuals on crime prevention.

School and Youth Engagement \$338,300

- Provide security and protection for students and staff members at Windsor High School
- Assist school administration with planned emergency action drills for dealing with potential outside threats such as hazardous material incidents, bombs, terrorists and active shooter(s)
- Develop intelligence to identify and prevent crimes of violence, drug use and gang activity
- Improve relationships between teenagers and officers and become a trusted resource for both students and school staff
- Assist in the development and implementation of the school mentoring and weekend community service programs
- Collaborate with middle and elementary schools to build rapport and trust with the town's youth
- Communicate and share information with school staff to better serve children and families in Windsor
- Assist Recreation Department with event planning and program implementation to increase positive police interactions with our youth
- Work with the Juvenile Review Board to provide appropriate services outside of the judicial system for juveniles who commit minor crimes
- Youth Commission Liaison - provide an ex-officio member to the Youth Commission assisting with the commission's goals and objectives
- Social and Life Skills Development - provide instruction and presentations with topics including bullying, gangs, diversity, drugs, personal safety, sexual assault, etc. to school-age children at the high school, middle school, elementary schools and other town programs.

POLICE - UNIFORMED PATROL

The Uniformed Patrol division provides a wide range of services including responding to emergency telecommunications, emergency medical response, assistance to motorists and citizens, accident and crime investigation, patrolling, enforcement of laws and ordinances and support in identifying and developing responses to community needs.

Expenditures

| Expenditures by Category * | FY 2024 | | FY 2025 | |
|----------------------------|------------------|------------------|------------------|------------------|
| | Budget | Estimate | Proposed | Adopted |
| Personnel | 6,779,400 | 6,342,500 | 6,949,330 | 6,949,330 |
| Supplies | 24,830 | 26,250 | 25,500 | 25,500 |
| Services | 101,900 | 106,400 | 107,400 | 107,400 |
| Maintenance & Repair | 168,130 | 168,130 | 171,030 | 171,030 |
| Grants & Contributions | - | - | - | - |
| Capital Outlay | 285,730 | 289,830 | 333,530 | 273,530 |
| Energy & Utility | 166,200 | 166,200 | 167,000 | 167,000 |
| Total | 7,526,190 | 7,099,310 | 7,753,790 | 7,693,790 |

* Please see Appendix E for a breakdown of each expenditure category.

Funding Sources

In addition to the General Fund budget, other funding sources may become available. These items have no effect on the General Fund budget or the property tax rate.

| Funding Source | FY 2024 | | FY 2025 | |
|---|------------------|------------------|------------------|------------------|
| | Budget | Estimate | Proposed | Adopted |
| General Fund - Police | 6,906,360 | 6,439,710 | 6,995,460 | 6,935,460 |
| <i>Subtotal: Police General Fund Budget</i> | <i>6,906,360</i> | <i>6,439,710</i> | <i>6,995,460</i> | <i>6,935,460</i> |
| State and Federal Grants | 25,500 | 64,100 | 51,000 | 51,000 |
| Donations | 330 | 1,500 | 500 | 500 |
| Vehicle Maintenance | 5,000 | 5,000 | 15,000 | 15,000 |
| Use of Police Private Duty Account | 589,000 | 589,000 | 691,830 | 691,830 |
| <i>Subtotal: Special Revenue Funds</i> | <i>619,830</i> | <i>659,600</i> | <i>758,330</i> | <i>758,330</i> |
| Total | 7,526,190 | 7,099,310 | 7,753,790 | 7,693,790 |

Personnel Requirements

| Full Time Equivalents (FTE) | FY 2024 | | FY 2025 | |
|------------------------------|--------------|--------------|--------------|--------------|
| | Budget | Estimate | Proposed | Adopted |
| Regular Full Time Employees | 40.00 | 37.62 | 40.00 | 40.00 |
| Regular Part Time Employees | - | 0.62 | 0.62 | 0.62 |
| Temporary/Seasonal Employees | - | - | - | - |
| Total | 40.00 | 38.24 | 40.62 | 40.62 |

Budget Commentary

The overall FY 24 expenditures are expected to come in under budget by \$426,880 or 5.7% mostly due to Personnel savings related to the State Municipal Retirement Fund (CMERS) cost and partial year vacancies and staff out on military and disability leave. These savings are offset by the addition of a part time fleet manager position. The FY 24 General Fund is expected to come in under budget by \$466,650 or 6.8% due to the same reasons. The overall FY 25 proposed budget reflects an increase of \$227,600 or 3.0% as compared to the FY 24 budget mostly due to the increased use of Special Revenue Funds to in-part offset General Fund costs. The FY 25 General Fund proposed budget reflects an increase of \$89,100 or 1.3% as compared to the FY 24 budget mostly due to Personnel costs for wage step increases.

Council Action

During budget deliberations, the Town Council reduced funding to Uniform Patrol by \$60,000 for one police vehicle.

UNIFORMED PATROL

Products & Services

EMS and Public Assistance \$2,028,420

- First responders to over 3,200 Emergency Medical Services (EMS) and fire dispatches
- Provide medical and life saving assistance and protection against further injury and property damage
- Train and develop emergency medical practice skills.

Traffic Control \$2,178,690

- Participate in regional traffic initiatives such as the North Central Accident Reconstruction team to increase staffing and capability to investigate serious motor vehicle crashes
- Use traffic accident data and citizen requests to help target specific traffic concerns and reduce accidents
- Partner with town departments in traffic planning and calming including the Drive Wise program
- Use federal and state grants to fund traffic enforcement and accident reduction efforts in the areas of driving under the influence (DUI), seat belt use and distracted driving (cell phone calling/texting)
- Perform motor vehicle enforcement to prevent aggressive and dangerous drivers.

Police Private Duty \$691,830

- Provide police services at special events such as carnivals, parades and sporting events
- Provide traffic control to increase worker and motorist safety at and around construction and other roadway work sites
- Provide vehicle, technology and other capital purchases.

Protect Persons and Property \$2,629,460

- Patrol residential neighborhoods and business districts to protect persons and property and to reduce crime
- Respond to calls for service
- Investigate criminal complaints, identify the perpetrator(s) and arrest them
- Utilize assertive patrol techniques to identify suspicious persons, vehicles, and circumstances in order to prevent crimes and develop potential suspects
- Use crime analysis as a means of detecting crime trends and predicting when and where the next crime in a series of crimes is likely to occur. Use the information to prevent crimes or make arrests
- Liaison with the State court handling all departmental business including but not limited to prisoner transport and court paperwork
- Maintain Windsor's low robbery rate with high visibility foot and business patrols
- Deploy bicycle patrols when weather permits to enforce loitering and other nuisance crimes to combat youth-related crimes and gang activity
- Sustain our ongoing community relations initiative which focuses on providing crime prevention information and extra patrols to our growing senior citizen population
- Reduce our overall crime rate to ensure that Windsor remains one of the safest towns in the region, state and country
- Collaborate with neighborhoods in the development and running of Neighborhood Watch programs.

Community Resource Officer \$225,390

- Resolve quality of life issues: SeeClickFix, town ordinance violations (abandoned/junk car)
- Enhance Police to Business Outreach: safety presentations, active shooter prevention and response training
- Enhance Police-Community Outreach: collaborate with other town services (Social Services, Senior Services, Youth Services, Fire Marshal's Office) to plan and participate in events throughout town.

POLICE - COMMUNICATIONS

The Communications division is the first contact for citizens in need of emergency services or responders. They dispatch and coordinate public safety responses based on the needs of the community.

Expenditures

| Expenditures by Category * | FY 2024 | | FY 2025 | |
|----------------------------|------------------|------------------|------------------|------------------|
| | Budget | Estimate | Proposed | Adopted |
| Personnel | 1,196,420 | 1,041,930 | 1,204,260 | 1,204,260 |
| Supplies | - | - | - | - |
| Services | - | - | - | - |
| Maintenance & Repair | 148,260 | 162,210 | 259,540 | 259,540 |
| Grants & Contributions | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Energy & Utility | - | - | - | - |
| Total | 1,344,680 | 1,204,140 | 1,463,800 | 1,463,800 |

* Please see Appendix E for a breakdown of each expenditure category.

Funding Sources

In addition to the General Fund budget, other funding sources may become available. These items have no effect on the General Fund budget or the property tax rate.

| Funding Source | FY 2024 | | FY 2025 | |
|--|------------------|------------------|-----------------------|-----------------------|
| | Budget | Estimate | Proposed | Adopted |
| General Fund - Police | 1,344,680 | 1,204,140 | 1,353,800 | 1,353,800 |
| Capital Outlay Fund Radio Project 9473 | - | - | 90,420 | 90,420 |
| Use of Police Private Duty Account | - | - | 19,580 | 19,580 |
| <i>Subtotal: Other Funds</i> | <i>-</i> | <i>-</i> | <i>110,000</i> | <i>110,000</i> |
| Total | 1,344,680 | 1,204,140 | 1,463,800 | 1,463,800 |

Personnel Requirements

| Full Time Equivalents (FTE) | FY 2024 | | FY 2025 | |
|------------------------------|--------------|-------------|-------------|-------------|
| | Budget | Estimate | Proposed | Adopted |
| Regular Full Time Employees | 10.00 | 8.04 | 9.86 | 9.86 |
| Regular Part Time Employees | - | - | - | - |
| Temporary/Seasonal Employees | - | - | - | - |
| Total | 10.00 | 8.04 | 9.86 | 9.86 |

Budget Commentary

The overall FY 24 expenditures are expected to come in under budget by \$140,540 or 10.5% due to partial year vacancies and staff on disability leave, offset by increased costs related to the public safety radio system. The overall FY 25 proposed budget reflects an increase of \$119,120 or 8.9% as compared to the FY 24 budget mostly due to an increase in costs for the public safety radio system funded by the General Fund, the Capital Outlay Fund for the radio system project and the Use of the Police Private Duty Account.

COMMUNICATIONS

Products & Services

Communications \$1,463,800

- Serve as the first contact for citizens seeking a safety service response, consisting of more than 11,000 9-1-1 calls for service
- Coordinate approximately 38,000 calls for service per year
- Answer and redirect over 58,000 phone calls into the Public Safety Dispatch Center
- Obtain and assess information to direct Police, Fire, Emergency Medical Services (EMS) and other responses as appropriate
- Utilize all available private, public, and criminal justice information networks to search for and to disseminate information necessary to respond to emergency or criminal incidents
- Provide Emergency Medical Dispatch for approximately 3,000 callers annually.

POLICE - ANIMAL CONTROL

The Animal Control division provides leadership in the area of animal control, enforces laws and ordinances governing animals, works with the community to resolve animal control problems and recovers, impounds and relocates stray animals.

Expenditures

| Expenditures by Category * | FY 2024 | | FY 2025 | |
|----------------------------|----------------|----------------|----------------|----------------|
| | Budget | Estimate | Proposed | Adopted |
| Personnel | 129,760 | 125,040 | 135,320 | 135,320 |
| Supplies | 3,500 | 3,500 | 3,200 | 3,200 |
| Services | 7,250 | 7,250 | 7,250 | 7,250 |
| Maintenance & Repair | 3,500 | 9,000 | 3,500 | 3,500 |
| Grants & Contributions | 16,650 | 16,650 | 16,650 | 16,650 |
| Capital Outlay | - | - | - | - |
| Energy & Utility | 10,000 | 10,000 | 11,710 | 11,710 |
| Total | 170,660 | 171,440 | 177,630 | 177,630 |

* Please see Appendix E for a breakdown of each expenditure category.

Funding Sources

In addition to the General Fund budget, other funding sources may become available. These items have no effect on the General Fund budget or the property tax rate. Animal Control expenditures are funded solely by the General Fund.

| Funding Source | FY 2024 | | FY 2025 | |
|--|----------------|----------------|----------------|----------------|
| | Budget | Estimate | Proposed | Adopted |
| General Fund - Police | 170,360 | 171,140 | 177,630 | 177,630 |
| Donations | 300 | 300 | - | - |
| <i>Subtotal: Special Revenue Funds</i> | <i>300</i> | <i>300</i> | <i>-</i> | <i>-</i> |
| Total | 170,660 | 171,440 | 177,630 | 177,630 |

Personnel Requirements

| Full Time Equivalents (FTE) | FY 2024 | | FY 2025 | |
|------------------------------|-------------|-------------|-------------|-------------|
| | Budget | Estimate | Proposed | Adopted |
| Regular Full Time Employees | 1.00 | 1.00 | 1.00 | 1.00 |
| Regular Part Time Employees | 0.10 | 0.10 | 0.10 | 0.10 |
| Temporary/Seasonal Employees | - | - | - | - |
| Total | 1.10 | 1.10 | 1.10 | 1.10 |

Budget Commentary

The FY 24 General Fund expenditures are expected to come in over budget by \$780 or 0.5% mostly due to Maintenance & Repair offset by savings related to the State Municipal Retirement Fund (CMERS) cost. The FY 25 General Fund proposed budget reflects an increase of \$7,270 or 4.3% as compared to the FY 24 budget mostly due to Personnel costs and an increase in Energy & Utility.

ANIMAL CONTROL

Products & Services

Enforce Laws and Ordinances \$87,030

- Provide prevention and assertive enforcement efforts to maintain a low number of animal complaints in town
- Ensure that patrol officers are continually updated on proper protocols regarding animal issues
- Provide ongoing training to elementary school students on dog bite prevention, the humane treatment of animals and other relevant topics
- When necessary, notify the public of potential threats from wild animals and educate the public on the proper methods of interacting with wild animals
- Maintain a relationship with court officials to ensure quick resolution to serious nuisance and aggressive dog incidents and quality of life issues
- Hold a number of high profile pet food drives to resupply the pet food pantry to supplement Windsor residents' pet foods. Monetary donations are used to supplement medical costs for animals taken in at the pound
- Organize low cost rabies vaccination clinic
- Maintain active social media presence to communicate directly with the public regarding wild and domestic animal safety and adoptions
- Conduct survey to ensure voluntary compliance with dog licensures.

Operate Dog Pound/Animal Placement \$90,600

- Redeem or place 95% of the animals impounded
- Continue status as a “no kill” shelter as defined by the Humane Society of the United States (HSUS) pertaining to all adoptable pets.

FIRE AND RESCUE SERVICES

The Windsor Volunteer Fire Department minimizes the loss of life and property by providing effective fire prevention, fire suppression and rescue services.

Expenditures

| Expenditures by Category * | FY 2023 | FY 2024 | | FY 2025 | |
|----------------------------|------------------|------------------|------------------|------------------|------------------|
| | Actual | Budget | Estimate | Proposed | Adopted |
| Personnel | 335,368 | 338,210 | 338,270 | 357,880 | 357,880 |
| Supplies | 31,170 | 30,660 | 30,660 | 30,460 | 30,460 |
| Services | 212,395 | 252,550 | 251,550 | 260,850 | 260,850 |
| Maintenance & Repair | 447,579 | 386,160 | 402,420 | 397,510 | 397,510 |
| Grants & Contributions | - | - | - | - | - |
| Capital Outlay | 110,417 | 123,450 | 123,450 | 130,000 | 130,000 |
| Energy & Utility | 200,295 | 247,670 | 193,310 | 206,410 | 206,410 |
| Total | 1,337,224 | 1,378,700 | 1,339,660 | 1,383,110 | 1,383,110 |

* Please see Appendix E for a breakdown of each expenditure category.

Funding Sources

In addition to the General Fund budget, other funding sources may become available. These items have no effect on the General Fund budget or the property tax rate.

| Funding Source | FY 2023 | FY 2024 | | FY 2025 | |
|---|------------------|------------------|------------------|------------------|------------------|
| | Actual | Budget | Estimate | Proposed | Adopted |
| General Fund - Fire and Rescue Services | 1,337,224 | 1,377,700 | 1,339,660 | 1,383,110 | 1,383,110 |
| Donations | - | 1,000 | - | - | - |
| State and Federal Grants | - | - | - | - | - |
| <i>Subtotal: Special Revenue Funds</i> | <i>-</i> | <i>1,000</i> | <i>-</i> | <i>-</i> | <i>-</i> |
| Total | 1,337,224 | 1,378,700 | 1,339,660 | 1,383,110 | 1,383,110 |

Personnel Requirements

| Full Time Equivalents (FTE) | FY 2023 | FY 2024 | | FY 2025 | |
|------------------------------|-------------|-------------|-------------|-------------|-------------|
| | Actual | Budget | Estimate | Proposed | Adopted |
| Regular Full Time Employees | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Regular Part Time Employees | - | - | - | - | - |
| Temporary/Seasonal Employees | - | - | - | - | - |
| Total | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |

Budget Commentary

The overall FY 24 expenditures are expected to come in under budget by \$39,040 or 2.8% due to Energy & Utility costs. The FY 24 General Fund budget is expected to come in under budget by \$38,040 or 2.8% for the same reason. The General Fund FY 25 proposed budget reflects an increase of \$5,410 or 0.4% as compared to the FY 24 budget primarily due to Personnel costs and maintenance costs for the firehouses offset by a decrease in Energy & Utility.

FIRE AND RESCUE SERVICES

Products & Services

Operations & Administration

\$593,870

- Respond to an estimated 600 emergency incidents annually
- Contract for water supply with the Metropolitan District Commission (MDC) for maintenance and service of 1,114 hydrants
- Manage, direct and monitor all fire department activities
- Prepare, administer and monitor the fire department's budget including maintenance contracts and new equipment purchases.

Fire Facilities & Building Maintenance

\$203,640

- Maintain service and cleaning contracts for each fire station
- Provide all utility services for each fire station.

Apparatus Maintenance & Service

\$180,290

- Provide routine and preventive maintenance service for 26 fire vehicles
- Provide inspection and testing of all fire apparatus
- Provide diesel and gasoline for fire apparatus
- Provide specialized maintenance programs for fire apparatus.

Recruitment, Training and Retention

\$146,700

- Provide certified firefighter training (Firefighter One) at entry-level status
- Provide advanced and specialized training for fire personnel
- Send personnel to regional fire seminars
- Send personnel to Connecticut Fire Academy and National Fire Academy
- Provide for firefighter physicals, tests and immunizations
- Conduct an annual firefighter appreciation event including years of service awards and recognition of achievements of individual firefighters
- Provide shirts, jackets and hats on a regular basis for retention.

Fire Prevention, Equipment and Supplies

\$258,610

- Support community fire prevention programs
- Support fire prevention week by conducting fire education programs at the schools in conjunction with the Fire Marshal's office
- Supply the Fire Marshal's office with education material and staff for their on-going educational efforts
- Maintain and service all fire support equipment
- Replace equipment as needed to offset attrition and wear.

AMBULANCE SERVICES

Ambulance Services are contracted with the Windsor Emergency Medical Services (WEMS), a private non-profit corporation, to provide emergency medical treatment and transportation to medical facilities for sick and injured citizens.

Expenditures

| Expenditures by Category * | FY 2023 Actual | FY 2024 | | FY 2025 | |
|----------------------------|-------------------|----------------|----------------|----------------|----------------|
| | | Budget | Estimate | Proposed | Adopted |
| Personnel | - | - | - | - | - |
| Supplies | - | - | - | - | - |
| Services | 27,942 | 29,380 | 29,380 | 29,460 | 29,460 |
| Maintenance & Repair | - | - | - | - | - |
| Grants & Contributions | 353,214 | 537,620 | 543,310 | 532,870 | 532,870 |
| Capital Outlay | - | - | - | - | - |
| Energy & Utility | 23,114 | 27,830 | 28,350 | 32,500 | 32,500 |
| Total | 404,270 | 594,830 | 601,040 | 594,830 | 594,830 |

* Please see Appendix E for a breakdown of each expenditure category.

Funding Sources

In addition to the General Fund budget, other funding sources may become available. These items have no effect on the General Fund budget or the property tax rate.

| Funding Source | FY 2023 Actual | FY 2024 | | FY 2025 | |
|---|-----------------------|-----------------|---------------------|-----------------|-----------------|
| | | Budget | Estimate | Proposed | Adopted |
| General Fund - Ambulance Services | 69,830 | 594,830 | 594,830 | 594,830 | 594,830 |
| WEMS Special Revenue Fund | 190,650 | - | - | - | - |
| American Rescue Funds (ARF) | 143,790 | - | 6,210 | - | - |
| <i>Subtotal: Special Revenue Funds</i> | <i>334,440</i> | <i>-</i> | <i>6,210</i> | <i>-</i> | <i>-</i> |
| Total | 404,270 | 594,830 | 601,040 | 594,830 | 594,830 |

Personnel Requirements

| Full Time Equivalents (FTE) | FY 2023 Actual | FY 2024 | | FY 2025 | |
|------------------------------|-------------------|----------|----------|----------|----------|
| | | Budget | Estimate | Proposed | Adopted |
| Regular Full Time Employees | - | - | - | - | - |
| Regular Part Time Employees | - | - | - | - | - |
| Temporary/Seasonal Employees | - | - | - | - | - |
| Total | - | - | - | - | - |

Budget Commentary

The overall FY 24 expenditures are expected to come in over budget by \$6,210 or 1.0% due to the use of a balance in the ARF contribution. The FY 25 General Fund proposed budget is level funded as compared to the FY 24 adopted budget.

AMBULANCE SERVICES

Products & Services

Emergency Medical Care \$633,830

- Evaluate injuries and provide treatment at the scene and en-route to the hospital
- Provide highly qualified paramedics to administer advanced care to patients suffering from life-threatening illness or injury
- Educate school children and the public on Emergency Medical Services.

SAFETY SERVICES

FY 2024 Highlights

Police Department

With a shortage of police and dispatcher candidates across the country, the police department has continued to recruit and hire new members to the police officer and dispatcher ranks in FY 24. Six new officers and three new dispatchers were hired in FY 24. The department continues to provide a diverse work force that strengthens our ties within the community. Many of our newer officers have Windsor roots, having grown up in Windsor and attended Windsor Public Schools.

In FY 23, the police department initiated a customer satisfaction survey to measure performance and satisfaction of police and dispatch services. During the first half of FY 24, the department sent out over 2,200 surveys and received almost 900 responses, which is more than a 44% response rate. The department received a positive satisfaction score of over 90%.

Positive community outreach and interaction continues to be a priority for the department. In collaboration with the social services department, a total of 37 meals were prepared and delivered to our seniors who were homebound, disabled, or isolated for the Thanksgiving holiday. Officers also coordinated "Shop with a Cop" for eight youth from the Social Services Kinship Program who were given the opportunity to shop with a Police Officer during the holidays.

Fire and Rescue Services

The main focus this year continues to be recruitment and retention as a number of members have retired from service or are less active. Recruitment activities have included attending town functions such as the Windsor Chili Challenge, community block parties and sporting events at the high school. In addition, a class at the high school that introduces fire services as both a career opportunity and community involvement has added one firefighter to our ranks. In the past year, we have received more than 20 applications resulting in three new members. There are currently 60 active members.

In FY 23, volunteer firefighters responded to more than 729 fire and emergency service calls and logged more than 3,000 hours of training.

A new brush truck was delivered that will be used for extinguishing fires in our limited access areas, such as Northwest Park.



SAFETY SERVICES

| <i>Key Statistics</i> | FY 2021 Actual | FY 2022 Actual | FY 2023 Actual | FY 2024 Estimate | FY 2025 Target |
|--|---------------------------|---------------------------|---------------------------|-----------------------------|---------------------------|
| Number of Part I crimes | 681 | 618 | 572 | 680 | 600 |
| Number of motor vehicle accidents with injuries | 70 | 77 | 86 | 75 | 70 |
| Number of calls for service received by Dispatch | 30,825 | 30,604 | 31,094 | 35,000 | 36,000 |
| Number of Fire Department responses | 750 | 682 | 729 | 720 | 700 |
| Number of structure fires | 15 | 21 | 11 | 12 | 10 |

| <i>Performance Measures</i> | FY 2023 Actual | FY 2024 Target | FY 2024 Estimate | FY 2025 Target |
|---|---------------------------|---------------------------|-----------------------------|---------------------------|
| Burglary rate per resident (U.S. rate for burglaries was 2.7 per 1,000 population) | 3.6 | 2.0 | 7.0 | 3.0 |
| Part I violent crime rate per resident (U.S. rate Part 1 violent crime was 3.9 per 1,000 population) | 0.5 | 1.0 | 0.5 | 0.5 |
| Motor vehicle accidents with injuries per 1,000 residents | 2.9 | 2.5 | 2.5 | 2.5 |

A fun fact about the value of our services...

The Windsor Volunteer Fire Department's 60 active members have more than 1,810 years of combined experience.

There has been a "changing of the guard" at the Windsor Police Department over the last several years: 43% of officers are 30 years old or younger; 43% of the officers have less than five years experience; 35% have less than 10 years experience and 10% of the department has 20+ years of experience. The future of the department looks bright!

FY 2025 Goals

1. Advance training and professional development of police department staff.
2. Improve employee wellness through physical fitness, nutrition education and mental health awareness.
3. Develop a quality assurance program to validate departmental excellence in policing.
4. Continue the renewed effort towards recruitment and retention to bolster the ranks of the fire department.
5. Complete fire services assessment utilizing a consultant.

SPECIAL REVENUE FUND, AMERICA RESCUE FUND (ARF) AND CAPITAL OUTLAY FUND (COF)

Police Department

| Project # | Project Name | FY 2024 | | | FY 2025 | | |
|-----------|---|----------------------------|-------------------|------------------------|-----------------------------|-------------------|-----------------------|
| | | Beginning Balance (7/1/23) | Projected Revenue | Estimated Expenditures | Projected Balance (6/30/24) | Projected Revenue | Budgeted Expenditures |
| 6002 | Crisis Intervention Program | 500 | - | 500 | - | - | - |
| 6004 | Bullet Proof Vest Program | 12,067 | 9,100 | 9,100 | 12,067 | - | - |
| 6012 | State Reimbursements | 18,982 | 20,000 | 20,000 | 18,982 | 15,000 | 15,000 |
| 6026 | Car Seat Program | 1,244 | - | 300 | 944 | - | - |
| 6301 | Narcotic Seizures - Federal | - | - | - | - | - | - |
| 6302 | Federal Sharing | 68,628 | - | 60,000 | 8,628 | - | - |
| 6305 | Asset Forfeiture - State | 6,596 | - | - | 6,596 | - | - |
| 6700 | Animal Shelter | 34,112 | 600 | - | 34,712 | 600 | - |
| 6702 | K-9 Donations | 5,806 | 200 | 300 | 5,706 | 200 | - |
| 6703 | Donations | 5,477 | 500 | 500 | 5,477 | 1,000 | 500 |
| 6800 | Police Private Duty | 749,945 | 650,000 | 678,000 | 721,945 | 670,000 | 767,410 |
| 6908 | Vehicle Maintenance | 73,724 | 20,000 | 5,000 | 88,724 | 20,000 | 15,000 |
| 6913 | ARPA-Violent Crime & Auto Theft Funds | 35,000 | - | 35,000 | - | 35,000 | 35,000 |
| 6915 | Just Start Grant | 1,188 | - | - | 1,188 | - | - |
| 6919 | 3M Technology Grant | 5,833 | - | - | 5,833 | - | - |
| 6923 | Justice and Mental Health Collaboration Grant | 17,305 | - | - | 17,305 | - | 15,000 |
| 6930 | Community Service Events | 2,582 | 2,290 | 1,000 | 3,872 | 2,500 | 1,000 |
| 9473 | COF - Public Safety Radio System | 90,420 | - | - | 90,420 | - | 90,420 |
| 1927 | ARF - CHR Mental Health Clinician Serv. | 36,000 | - | 36,000 | - | - | - |
| | | 1,165,410 | 702,690 | 845,700 | 1,022,400 | 744,300 | 939,330 |
| | | | | | | | 827,370 |

#6002 - Crisis Intervention Program - Funds provided from donations for enhancement of the Crisis Intervention program including outreach activities and training.

#6004 - Bullet Proof Vest Program - The U.S. Department of Justice initiative designed to provide a critical resource to local law enforcement. Funding supports the purchase of bullet proof vests.

#6012 - State Reimbursements - Funds are received from the state for the purpose of providing safe roads and highways. These funds are used for overtime and the purchase of safety-related equipment.

#6026 - Car Seat Program - Funds are received from contributions provided by individuals and businesses. Funds are used to replace materials and supplies related to safety in car seating within vehicles.

#6301 - Narcotic Seizure - Federal - Funds are received from the state and/or federal government after arrests have been made. Any assets of a perpetrator that may be used for the furtherance of their crimes (cash, cars, etc.) are seized and they are then distributed to the various law enforcement agencies that participated in the case. There are significant restrictions on the use of these funds. Funds are used for operational expenses associated with the enforcement of narcotic activity information/seizures.

#6302 - Federal Sharing - Funds received through U.S. Department of Justice on cases that involve the seizure and forfeiture of property.

#6305 - Asset Forfeiture - Funds are received from the State and/or federal government after arrests have been made. Any assets of a perpetrator that may be used for the furtherance of their crimes (cash, cars, etc.) are seized and they are then distributed to the various law enforcement agencies that participated in the case. There are significant restrictions on the use of these funds. Funds are used for operational expenses associated with asset forfeiture.

#6700 - Animal Shelter - Funds are received from private donations. The funds are used for maintenance and capital items to enhance the program.

#6702 - K-9 Donations - Funds for this account were received from a private donation.

#6703 - Donations - Funds for this account are received from private donors.

Police Department (cont.)

#6800 - Police Private Duty - Fees for this fund are received through the use of police officers who provide traffic and crowd control for various events, private construction contractors, public utilities and the Windsor School District. FY 24 expenditures include \$20,000 for traffic enforcement, \$88,000 for vehicle replacement, \$25,000 for information technology equipment, \$20,000 for other capital replacement items and \$45,000 towards a crime scene van. FY 25 expenditures include \$20,000 for traffic enforcement, \$162,000 for vehicle replacement, \$25,000 for information technology equipment, \$20,000 for other capital replacement items, \$28,830 for a part time position and \$19,580 for annual radio contract cost.

#6908 - Vehicle Maintenance - Funds are generated from the sale of unserviceable equipment and used to offset unexpected vehicle expenditures.

#6913 - ARPA Violent Crime & Auto Theft Funds - Grant funds from the American Rescue Plan Act to focus on reducing auto theft and other crimes in our communities. The goal is to work collaboratively to reduce these types of crimes, either by proactive patrols or by conducting investigations into the people responsible for these crimes.

#6915 - Just Start Grant - Collaborative project to reduce juvenile arrests in schools.

#6919 - 3M Technology Grant - Funding provided to municipal departments from 3M to be used for the purpose of maintaining, repairing or replacing the LiveScan Booking Workstation (Fingerprint Capture Device).

#6923 - Justice and Mental Health Collaboration Grant - Funds are from the U.S. Department of Justice's Bureau of Justice Assistance. Funds are used to increase public safety and improve access to effective treatment for people with mental disorders involved with the criminal justice system. Grantees are given the opportunity to tailor their program to respond best to the particular needs of their community.

#6930 - Community Service Events - Donated funds are used for supplies and food for this annual community-building event that promotes police/community partnerships and neighborhood camaraderie.

#9473 - Public Safety Radio System Project - Funds were established in the Capital Outlay Fund for a new infrastructure installed at existing communication towers located throughout town that serves police, fire, ambulance, the school district and all town departments including public health and public works.

#1927 - Community Health Resources (CHR) Mental Health Clinician Services - Under the Community Health & Awareness focus area of the ARF Grant Revenue. This program was established to increase the hours of the embedded mental health clinician contracted in the Police Department's budget. \$34,000 for FY 23 and \$36,000 for FY 24.

SPECIAL REVENUE FUNDS AND AMERICAN RESCUE FUNDS (ARF)

Fire Department

| Project # | Project Name | FY 2024 | | | FY 2025 | | |
|-----------|--------------------------|----------------------------|-------------------|------------------------|-----------------------------|-------------------|-----------------------|
| | | Beginning Balance (7/1/23) | Projected Revenue | Estimated Expenditures | Projected Balance (6/30/24) | Projected Revenue | Budgeted Expenditures |
| 6903 | Fire Department Donation | 8,101 | 1,300 | - | 9,401 | 600 | - |
| | Total | 8,101 | 1,300 | - | 9,401 | 600 | - |

#6903 - Fire Department Donation - The Fire Department occasionally receives donations for recruitment and retention of its volunteer members. These funds are used in support of General Fund monies budgeted for these activities. Activities include an annual recognition dinner, recruitment information printing and mailings and fire department clothing.

Ambulance (Windsor Emergency Medical Services - WEMS)

| Project # | Project Name | FY 2024 | | | FY 2025 | | |
|-----------|--------------------------|----------------------------|-------------------|------------------------|-----------------------------|-------------------|-----------------------|
| | | Beginning Balance (7/1/23) | Projected Revenue | Estimated Expenditures | Projected Balance (6/30/24) | Projected Revenue | Budgeted Expenditures |
| 1922 | WEMS ARF Contribution | 6,210 | - | 6,210 | - | - | - |
| | WEMS General Fund Budget | | | | | | |
| 6990 | Transfer | - | 525,000 | 525,000 | - | - | - |
| | WEMS Town Council | | | | | | |
| 6999 | Appropriations | 189,350 | - | 50,000 | 139,350 | - | 39,000 |
| | | | | | | | 100,350 |
| | Total | 195,560 | 525,000 | 581,210 | 139,350 | - | 39,000 |
| | | | | | | | 100,350 |

#1922 - WEMS ARF Contribution - Under the Safe, Strong, Diverse Neighborhoods & Families focus area of the American Rescue Funds (ARF), this project was established in the amount of \$150,000 to be used for WEMS operations and principal retirement.

#6990 - WEMS General Fund Budget Transfer - Funds were approved by referendum in May of 2023 to provide assistance to WEMS to be used for additional ambulance coverage and to assist in meeting annual operational costs.

#6999 - WEMS Town Council Appropriations - Funds were appropriated by the Town Council in FY 21 and FY 23 to provide assistance to WEMS for unexpected expenses. The balance will be used to partially fund future equipment and vehicle lease payments.

Recreation & Leisure Services

RECREATION AND LEISURE SERVICES

Recreation and Leisure Services is responsible for developing programs and services which enhance the quality of life in the community. This includes providing a variety of enjoyable leisure, cultural and educational pursuits in parks and facilities that are well-maintained, safe and accessible.

Expenditures

| Expenditures by Category * | FY 2023 | FY 2024 | | FY 2025 | |
|----------------------------|------------------|------------------|------------------|------------------|------------------|
| | Actual | Budget | Estimate | Proposed | Adopted |
| Personnel | 2,139,079 | 2,281,010 | 2,275,850 | 2,357,400 | 2,357,400 |
| Supplies | 219,410 | 241,000 | 235,270 | 235,210 | 235,210 |
| Services | 688,770 | 668,020 | 721,600 | 713,230 | 713,230 |
| Maintenance & Repair | 123,764 | 96,090 | 96,530 | 116,020 | 116,020 |
| Grants & Contributions | 14,000 | 25,000 | 31,500 | 25,000 | 25,000 |
| Capital Outlay | 7,070 | - | - | - | - |
| Energy & Utility | 195,017 | 248,750 | 243,770 | 262,700 | 262,700 |
| Total | 3,387,110 | 3,559,870 | 3,604,520 | 3,709,560 | 3,709,560 |

* Please see Appendix E for a breakdown of each expenditure category.

Funding Sources

In addition to the General Fund budget, other funding sources may become available. These items have no effect on the General Fund.

| Funding Source | FY 2023 | FY 2024 | | FY 2025 | |
|--|------------------|------------------|------------------|------------------|------------------|
| | Actual | Budget | Estimate | Proposed | Adopted |
| General Fund - Recreation & Leisure Services | 2,247,969 | 2,434,500 | 2,420,590 | 2,509,970 | 2,509,970 |
| Town Support for Education | 87,430 | 91,500 | 91,500 | 94,950 | 94,950 |
| <i>Subtotal: Rec. Svcs General Fund Budget</i> | 2,335,399 | 2,526,000 | 2,512,090 | 2,604,920 | 2,604,920 |
| Grants | 167,666 | 110,800 | 158,420 | 139,610 | 139,610 |
| Donations | 45,131 | 38,790 | 34,990 | 33,560 | 33,560 |
| User Fees | 774,954 | 772,760 | 742,230 | 783,150 | 783,150 |
| American Rescue Funds (ARF) | 8,512 | 50,000 | 96,800 | 85,490 | 85,490 |
| <i>Subtotal: Special Revenue Funds</i> | 996,263 | 972,350 | 1,032,440 | 1,041,810 | 1,041,810 |
| Transfer from Caring Connection | 55,448 | 61,520 | 59,990 | 62,830 | 62,830 |
| Total | 3,387,110 | 3,559,870 | 3,604,520 | 3,709,560 | 3,709,560 |

Personnel Requirements

| Full Time Equivalents (FTE) | FY 2023 | FY 2024 | | FY 2025 | |
|------------------------------|--------------|--------------|--------------|--------------|--------------|
| | Actual | Budget | Estimate | Proposed | Adopted |
| Regular Full Time Employees | 10.60 | 10.60 | 10.60 | 10.60 | 10.60 |
| Regular Part Time Employees | 16.62 | 16.12 | 16.55 | 16.50 | 16.50 |
| Temporary/Seasonal Employees | 14.76 | 15.65 | 17.33 | 16.95 | 16.95 |
| Total FTEs | 41.98 | 42.37 | 44.48 | 44.05 | 44.05 |

Budget Commentary

The overall FY 24 expenditures are expected to come in over budget by \$44,650 or 1.3%. This is primarily due to increased program offerings associated with the allocation of unexpected grant funding for Senior Services, Transportation Services, and the Youth Services Bureau. The Senior Services division received state funding to support and enhance engagement at the senior center. Transportation Services received increased funding for Dial-a-Ride services, and the Youth Services Bureau was awarded funds for juvenile violence prevention. The FY 24 General Fund expenditures are expected to come under budget by \$13,910 or 0.6%, primarily due to Personnel costs due to short-term disability savings. The overall FY 25 proposed budget reflects an increase of \$149,690 or 4.2% as compared to the FY 24 budget primarily due to Personnel, Services and Energy & Utility costs. The FY 25 General Fund proposed budget reflects an increase of \$75,470 or 3.1% as compared to the FY 24 budget for the same reasons.

RECREATION & LEISURE SERVICES EXPENDITURE BREAKDOWN BY FUND

General Fund Expenditures:

| Expenditures by Category | FY 2023 | FY 2024 | | FY 2025 | |
|--------------------------|------------------|------------------|------------------|------------------|------------------|
| | Actual | Budget | Estimate | Proposed | Adopted |
| Personnel | 1,447,178 | 1,583,240 | 1,566,170 | 1,624,000 | 1,624,000 |
| Supplies | 95,960 | 105,480 | 109,450 | 107,510 | 107,510 |
| Services | 426,318 | 421,760 | 425,080 | 424,090 | 424,090 |
| Maintenance & Repair | 83,080 | 86,590 | 87,030 | 103,670 | 103,670 |
| Grants & Contributions | 14,000 | 14,000 | 14,000 | 14,000 | 14,000 |
| Capital Outlay | - | - | - | - | - |
| Energy & Utility | 181,433 | 223,430 | 218,860 | 236,700 | 236,700 |
| Total | 2,247,969 | 2,434,500 | 2,420,590 | 2,509,970 | 2,509,970 |

Town Support for Education and Charges to Other Department Expenditures:

| Expenditures by Category | FY 2023 | FY 2024 | | FY 2025 | |
|--------------------------|---------------|---------------|---------------|---------------|---------------|
| | Actual | Budget | Estimate | Proposed | Adopted |
| Personnel | 87,430 | 91,500 | 91,500 | 94,950 | 94,950 |
| Supplies | - | - | - | - | - |
| Services | - | - | - | - | - |
| Maintenance & Repair | - | - | - | - | - |
| Grants & Contributions | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - |
| Energy & Utility | - | - | - | - | - |
| Total | 87,430 | 91,500 | 91,500 | 94,950 | 94,950 |

Special Revenue & Other Fund Expenditures:

| Expenditures by Category | FY 2023 | FY 2024 | | FY 2025 | |
|--------------------------|------------------|------------------|------------------|------------------|------------------|
| | Actual | Budget | Estimate | Proposed | Adopted |
| Personnel | 604,471 | 606,270 | 618,180 | 638,450 | 638,450 |
| Supplies | 123,450 | 135,520 | 125,820 | 127,700 | 127,700 |
| Services | 262,452 | 246,260 | 296,520 | 289,140 | 289,140 |
| Maintenance & Repair | 40,684 | 9,500 | 9,500 | 12,350 | 12,350 |
| Grants & Contributions | - | 11,000 | 17,500 | 11,000 | 11,000 |
| Capital Outlay | 7,070 | - | - | - | - |
| Energy & Utility | 13,584 | 25,320 | 24,910 | 26,000 | 26,000 |
| Total | 1,051,711 | 1,033,870 | 1,092,430 | 1,104,640 | 1,104,640 |

Total Expenditures (agrees with page G-1):

| Expenditures by Category | FY 2023 | FY 2024 | | FY 2025 | |
|--------------------------|------------------|------------------|------------------|------------------|------------------|
| | Actual | Budget | Estimate | Proposed | Adopted |
| Personnel | 2,139,079 | 2,281,010 | 2,275,850 | 2,357,400 | 2,357,400 |
| Supplies | 219,410 | 241,000 | 235,270 | 235,210 | 235,210 |
| Services | 688,770 | 668,020 | 721,600 | 713,230 | 713,230 |
| Maintenance & Repair | 123,764 | 96,090 | 96,530 | 116,020 | 116,020 |
| Grants & Contributions | 14,000 | 25,000 | 31,500 | 25,000 | 25,000 |
| Capital Outlay | 7,070 | - | - | - | - |
| Energy & Utility | 195,017 | 248,750 | 243,770 | 262,700 | 262,700 |
| Total | 3,387,110 | 3,559,870 | 3,604,520 | 3,709,560 | 3,709,560 |

RECREATION AND LEISURE SERVICES

Budget Information

Fiscal Year 2021-2025

Expenditures

| Expenditures by Category * | FY 2021 | FY 2022 | FY 2023 | FY 2024 | | FY 2025 | |
|----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | Actual | Actual | Actual | Budget | Estimate | Proposed | Adopted |
| Personnel | 1,635,544 | 2,002,251 | 2,139,079 | 2,281,010 | 2,275,850 | 2,357,400 | 2,357,400 |
| Supplies | 162,725 | 213,897 | 219,410 | 241,000 | 235,270 | 235,210 | 235,210 |
| Services | 484,505 | 578,401 | 688,770 | 668,020 | 721,600 | 713,230 | 713,230 |
| Maintenance & Repair | 97,399 | 116,043 | 123,764 | 96,090 | 96,530 | 116,020 | 116,020 |
| Grants & Contributions | 14,000 | 14,000 | 14,000 | 25,000 | 31,500 | 25,000 | 25,000 |
| Capital Outlay | 24,000 | 21,809 | 7,070 | - | - | - | - |
| Energy & Utility | 177,962 | 189,732 | 195,017 | 248,750 | 243,770 | 262,700 | 262,700 |
| Total | 2,596,135 | 3,136,133 | 3,387,110 | 3,559,870 | 3,604,520 | 3,709,560 | 3,709,560 |

* Please see Appendix E for a breakdown of each expenditure category.

Funding Sources

In addition to the General Fund budget, other funding sources may become available. These items have no effect on the General Fund budget or the property tax rate.

| Funding Source | FY 2021 | FY 2022 | FY 2023 | FY 2024 | | FY 2025 | |
|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | Actual | Actual | Actual | Budget | Estimate | Proposed | Adopted |
| General Fund | 1,958,675 | 2,173,387 | 2,247,969 | 2,434,500 | 2,420,590 | 2,509,970 | 2,509,970 |
| Town Support for Education | 83,800 | 85,520 | 87,430 | 91,500 | 91,500 | 94,950 | 94,950 |
| <i>Subtotal: Rec. Svcs. General Fund Budget</i> | 2,042,475 | 2,258,907 | 2,335,399 | 2,526,000 | 2,512,090 | 2,604,920 | 2,604,920 |
| Grants | 81,503 | 156,879 | 167,666 | 110,800 | 158,420 | 139,610 | 139,610 |
| Donations | 24,044 | 18,444 | 45,131 | 38,790 | 34,990 | 33,560 | 33,560 |
| User Fees | 399,044 | 647,806 | 774,954 | 772,760 | 742,230 | 783,150 | 783,150 |
| American Rescue Funds (ARF) | - | - | 8,512 | 50,000 | 96,800 | 85,490 | 85,490 |
| <i>Subtotal: Special Revenue Funds</i> | 504,591 | 823,129 | 996,263 | 972,350 | 1,032,440 | 1,041,810 | 1,041,810 |
| Transfer From Caring Connection | 49,069 | 54,097 | 55,448 | 61,520 | 59,990 | 62,830 | 62,830 |
| Total | 2,596,135 | 3,136,133 | 3,387,110 | 3,559,870 | 3,604,520 | 3,709,560 | 3,709,560 |

RECREATION

Recreation Services provides an array of enjoyable and safe programs for Windsor families and individuals.

Expenditures

| Expenditures by Category * | FY 2024 | | FY 2025 | |
|----------------------------|------------------|------------------|------------------|------------------|
| | Budget | Estimate | Proposed | Adopted |
| Personnel | 992,090 | 978,980 | 1,017,290 | 1,017,290 |
| Supplies | 94,350 | 79,500 | 81,050 | 81,050 |
| Services | 194,010 | 213,050 | 215,680 | 215,680 |
| Maintenance & Repair | 18,260 | 18,200 | 23,740 | 23,740 |
| Grants & Contributions | 25,000 | 25,000 | 25,000 | 25,000 |
| Capital Outlay | - | - | - | - |
| Energy & Utility | 9,490 | 9,490 | 9,490 | 9,490 |
| Total | 1,333,200 | 1,324,220 | 1,372,250 | 1,372,250 |

* Please see Appendix E for a breakdown of each expenditure category.

Funding Sources

In addition to the General Fund budget, other funding sources may become available. These items have no effect on the General Fund. Other sources of revenue, including user fees, grants or contributions are used to offset staffing, programming and facility management costs.

| Funding Source | FY 2024 | | FY 2025 | |
|---|-----------------------|-----------------------|-----------------------|-----------------------|
| | Budget | Estimate | Proposed | Adopted |
| General Fund - Recreation Services | 809,330 | 800,500 | 839,380 | 839,380 |
| Donations | - | - | - | - |
| User Fees | 473,870 | 465,920 | 489,180 | 489,180 |
| American Rescue Funds (ARF) | 50,000 | 57,800 | 43,690 | 43,690 |
| <i>Subtotal: Special Revenue Funds</i> | <i>523,870</i> | <i>523,720</i> | <i>532,870</i> | <i>532,870</i> |
| Total | 1,333,200 | 1,324,220 | 1,372,250 | 1,372,250 |

Personnel Requirements

| Full Time Equivalents (FTE) | FY 2024 | | FY 2025 | |
|------------------------------|--------------|--------------|--------------|--------------|
| | Budget | Estimate | Proposed | Adopted |
| Regular Full Time Employees | 3.60 | 3.60 | 3.60 | 3.60 |
| Regular Part Time Employees | 6.00 | 6.00 | 6.33 | 6.33 |
| Temporary/Seasonal Employees | 10.58 | 10.58 | 10.25 | 10.25 |
| Total FTEs | 20.18 | 20.18 | 20.18 | 20.18 |

Budget Commentary

The overall FY 24 expenditures are expected to come in under budget by \$8,980 or 0.7% due to savings in Personnel from a short-term disability. The FY 24 General Fund expenditures are expected to come in under budget by \$8,830 or 1.1% for the same reason. The overall FY 25 proposed budget reflects an increase of \$39,050 or 2.9% as compared to the FY 24 budget primarily due to Personnel and Services. The FY 25 General Fund proposed budget reflects an increase of \$30,050 or 3.7% as compared to the FY 24 budget mostly due to Personnel costs and increases in contractual services.

RECREATION

Products & Services

| | | | |
|--|-----------|--|-----------|
| <i>Aquatics</i> | \$236,400 | <i>Community Centers</i> | \$275,030 |
| <ul style="list-style-type: none">Provide various aquatic programs for more than 1,600 individuals and persons with disabilitiesProvide certified staff for the safety of swimmersOffer four family events at the outdoor pools. | | <ul style="list-style-type: none">Provide safe and enjoyable facilitiesSchedule facilities for use by more than 4,450 residents and sports groupsProvide staffing for community center facilities. | |
| <i>Leisure Opportunities</i> | \$344,180 | <i>Summer Activities</i> | \$363,930 |
| <ul style="list-style-type: none">Provide outdoor winter activitiesProvide theater experiences for more than 300 youthProvide adult open gymnasium programs such as volleyball, basketball, badminton, cricket and pickleballCoordinate adult programs such as dance, adult fitness, badminton, tennis, volleyball, basketball and yogaProvide after-school programming and transportation for elementary studentsProvide programs for elementary and middle school children during school vacation weekContinue lifetime sports series, including outdoor winter activities, basketball, lacrosse, soccer, tennis and badminton for more than 500 residentsContinue to facilitate track programs for local youthProvide a collection of culinary arts and dance programs for all agesProvide staffing and activities for the 330 Windsor Avenue teen centerProvide opportunities for children and youth birthday eventsProvide opportunities for toddler play groupsProvide wellness opportunities, which include feeling foodie, walking challenges, adult ballet, and sound meditation classes. | | <ul style="list-style-type: none">Provide summer programs for youth and teens, which include swim lessons and sports campsProvide all-day summer camp programs for ages 5-13Provide a theater experience for youth in the Cirillo Theater programProvide day trips and various activities for youth during summer vacation. | |
| | | <i>Community Events</i> | \$152,710 |
| | | <ul style="list-style-type: none">Provide town events to include <i>Movies in the Parks</i>, <i>Winter Wonderland</i>, <i>Night of 1001 Pumpkins</i>, <i>Family Bingo Nights</i> and various pool outingsSupport community events such as <i>Shad Derby</i> and <i>Youth Fishing Derby</i>Coordinate activities for <i>July is Recreation Month</i>. | |

FACILITIES MANAGEMENT

The Facilities Management division provides support for the operation of the L.P. Wilson Community Center (which includes Recreation, Social Services, Senior Center and the Youth Services Bureau), outdoor pools and the Community Center at 330 Windsor Avenue.

Expenditures

| Expenditures by Category * | FY 2024 | | FY 2025 | |
|----------------------------|----------------|----------------|----------------|----------------|
| | Budget | Estimate | Proposed | Adopted |
| Personnel | - | - | - | - |
| Supplies | 30,280 | 30,280 | 30,280 | 30,280 |
| Services | 343,950 | 343,950 | 343,950 | 343,950 |
| Maintenance & Repair | 11,850 | 11,850 | 11,850 | 11,850 |
| Grants & Contributions | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Energy & Utility | 114,010 | 110,010 | 120,400 | 120,400 |
| Total | 500,090 | 496,090 | 506,480 | 506,480 |

* Please see Appendix E for a breakdown of each expenditure category.

Funding Sources

In addition to the General Fund budget, other funding sources may become available. These items have no effect on the General Fund budget or the property tax rate. The town and the Board of Education each contribute to the operations of the L.P. Wilson Community Center.

| Funding Source | FY 2024 | | FY 2025 | |
|---|----------------------|----------------------|----------------------|----------------------|
| | Budget | Estimate | Proposed | Adopted |
| General Fund - Recreation Services | 485,090 | 481,090 | 491,480 | 491,480 |
| User Fees | 15,000 | 15,000 | 15,000 | 15,000 |
| <i>Subtotal: Special Revenue Funds</i> | <i>15,000</i> | <i>15,000</i> | <i>15,000</i> | <i>15,000</i> |
| Total | 500,090 | 496,090 | 506,480 | 506,480 |

Personnel Requirements

| Full Time Equivalents (FTE) | FY 2024 | | FY 2025 | |
|------------------------------|----------|----------|----------|----------|
| | Budget | Estimate | Proposed | Adopted |
| Regular Full Time Employees | - | - | - | - |
| Regular Part Time Employees | - | - | - | - |
| Temporary/Seasonal Employees | - | - | - | - |
| Total FTEs | - | - | - | - |

Budget Commentary

The overall and General Fund FY 24 expenditures are expected to come in under budget by \$4,000 or 0.8% due primarily to the late opening of Goslee Pool. The overall FY 25 proposed budget reflects an increase of \$6,390 or 1.3% as compared to the FY 24 budget due to increased costs in Energy & Utility.

FACILITIES MANAGEMENT

Products & Services

L.P. Wilson Community Center \$325,950

- Provide support for repairs, utilities, custodial services, and year-round operation of the community center.

330 Windsor Ave. Community Center \$44,140

- Provide support for utilities at 330 Windsor Avenue Community Center.

Outdoor Pools & Parks Amenities \$136,390

- Provide support for repairs, maintenance, and daily operating mechanical expenditures associated with the pools.

SENIOR SERVICES

Senior Services strives to help older adults enhance their capabilities and develop their potential as individuals within the community by providing programs that address the physical, cognitive, educational and emotional needs of individuals, as well as fulfilling the social aspects of life in a safe and comfortable environment.

Expenditures

| Expenditures by Category * | FY 2024 | | FY 2025 | |
|----------------------------|----------------|----------------|----------------|----------------|
| | Budget | Estimate | Proposed | Adopted |
| Personnel | 226,610 | 220,780 | 233,560 | 233,560 |
| Supplies | 19,300 | 29,420 | 25,920 | 25,920 |
| Services | 54,300 | 71,290 | 69,190 | 69,190 |
| Maintenance & Repair | 3,470 | 3,470 | 3,970 | 3,970 |
| Grants & Contributions | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Energy & Utility | 5,270 | 5,210 | 5,210 | 5,210 |
| Total | 308,950 | 330,170 | 337,850 | 337,850 |

* Please see Appendix E for a breakdown of each expenditure category.

Funding Sources

In addition to the General Fund budget, other funding sources may become available. These items have no effect on the General Fund budget or the property tax rate.

| Funding Source | FY 2024 | | FY 2025 | |
|---|----------------------|-----------------------|----------------------|----------------------|
| | Budget | Estimate | Proposed | Adopted |
| General Fund - Recreation Services | 230,560 | 229,490 | 240,740 | 240,740 |
| Grants | 2,880 | 31,880 | 31,880 | 31,880 |
| Donations | 9,800 | 5,830 | 6,200 | 6,200 |
| User Fees | 65,710 | 62,970 | 59,030 | 59,030 |
| <i>Subtotal: Special Revenue Funds</i> | <i>78,390</i> | <i>100,680</i> | <i>97,110</i> | <i>97,110</i> |
| Total | 308,950 | 330,170 | 337,850 | 337,850 |

Personnel Requirements

| Full Time Equivalents (FTE) | FY 2024 | | FY 2025 | |
|------------------------------|-------------|-------------|-------------|-------------|
| | Budget | Estimate | Proposed | Adopted |
| Regular Full Time Employees | 1.80 | 1.80 | 1.80 | 1.80 |
| Regular Part Time Employees | 1.29 | 1.30 | 1.30 | 1.30 |
| Temporary/Seasonal Employees | - | - | - | - |
| Total FTEs | 3.09 | 3.10 | 3.10 | 3.10 |

Budget Commentary

The FY 24 overall expenditures are expected to come in over budget by \$21,220 or 6.9% primarily due to spending associated with the receipt of a Connecticut Aging and Disability Grant. The FY 24 General Fund expenditures are expected to come in under budget by approximately \$1,070 or 0.5%. The overall FY 25 proposed budget reflects an increase of \$28,900 or 9.4% as compared to the FY 24 budget. The increase is mostly due to the implementation of programs associated with the Aging and Disability Grant. The FY 25 General Fund proposed budget reflects an increase of \$10,180 or 4.4% as compared to the FY 25 budget primarily due to Personnel costs.

SENIOR SERVICES

Products & Services

| | | | |
|---|--|---------------------------|-----------------|
| Senior Center | \$271,980 | Volunteer Programs | \$65,870 |
| <ul style="list-style-type: none">Working to meet the needs of the growing 55+ population by offering more programming and activities during the evening and weekend hoursPromote overall health and wellness by providing a variety of physical activities, including multiple levels of aerobics, tai chi, dance and yoga classes, seated exercise, mindfulness and meditation, a membership-based fitness center offering the Silver Sneakers®, Prime®, Renew Active®, Silver & Fit®, and Active & Fit® programs, as well as evidence-based programming, such as Tai Ji Quan: Moving for Better Balance®Promote technological skills by providing a variety of both one-on-one and classroom-style technology classes, as well as provide access to a photocopierOffer educational and informational programs on a wide variety of topics, including consumer awareness, personal finance, health and wellness, healthcare, life and family, home, real estate, and insurancePromote social opportunities throughout the year by celebrating holidays, birthdays, special occasions, themed events, intergenerational programming during both daytime hours and scheduled evening & weekend hoursEncourage overall health & wellness by offering a variety of health clinics such as hearing, foot care, blood pressure, memory and balance screenings, dementia workshops as well as mindfulness and meditation sessionsOffer outdoor adventure programs, including kayaking trips, a biking club, a hiking club, outdoor discovery courses, and beach tripsPromote inclusion and diversity as a Moveable Senior CenterProvide a location for the hot lunch meal program Monday through FridayEncourage and support the performance arts with special events throughout the year, including an Annual Variety Show and Radio PlaysOperate a busy medical device lending closet that loans equipment to residents free of chargeCoordinate programs for senior center clubsWork with a variety of town departments and outside organizations to provide comprehensive services, including art classes, day and evening bereavement support groups, Parkinson's support groups and a Veterans Coffee Hour, to name a fewCoordinate with the Health Department to offer the annual senior health and wellness fair and flu shot clinic. | <p>Windsor residents volunteer their time and efforts to enhance the lifestyles of seniors and adults with disabilities through the following activities:</p> <ul style="list-style-type: none">Assist staff in the coordination of 1200+ out-of-town medical appointments and registration of all free-of-charge Senior Center programmingOffer assistance with Senior Center tasks, such as the coffee bar four days a weekProvide front desk coverage and customer service throughout the weekHelp set up, lead, and break down large monthly eventsOrganize and lead all of the senior center clubsProvide staffing for the health fair and vaccination clinicsReceive recognition at a volunteer event. | | |

TRANSPORTATION

The Transportation Unit is responsible for providing safe, reliable rides for Windsor's seniors and adults with disabilities to a variety of locations, including medical offices, grocery stores, department stores, pharmacies, the Senior Center, the Caring Connection Adult Day Care Center and other excursions.

Expenditures

| Expenditures by Category * | FY 2024 | | FY 2025 | |
|----------------------------|----------------|----------------|----------------|----------------|
| | Budget | Estimate | Proposed | Adopted |
| Personnel | 297,350 | 300,120 | 306,100 | 306,100 |
| Supplies | 4,130 | 4,130 | 4,130 | 4,130 |
| Services | 5,400 | 5,400 | 5,580 | 5,580 |
| Maintenance & Repair | 30,960 | 30,960 | 40,160 | 40,160 |
| Grants & Contributions | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Energy & Utility | 41,600 | 39,780 | 42,430 | 42,430 |
| Total | 379,440 | 380,390 | 398,400 | 398,400 |

* Please see Appendix E for a breakdown of each expenditure category.

Funding Sources

In addition to the General Fund budget, other funding sources may become available. These items have no effect on the General Fund budget or the property tax rate.

| Funding Source | FY 2024 | | FY 2025 | |
|---|----------------------|----------------------|----------------------|----------------------|
| | Budget | Estimate | Proposed | Adopted |
| General Fund - Recreation Services | 268,790 | 267,590 | 282,760 | 282,760 |
| Grants | 49,130 | 52,810 | 52,810 | 52,810 |
| <i>Subtotal: Special Revenue Funds</i> | <i>49,130</i> | <i>52,810</i> | <i>52,810</i> | <i>52,810</i> |
| Transfer from Caring Connection | 61,520 | 59,990 | 62,830 | 62,830 |
| Total | 379,440 | 380,390 | 398,400 | 398,400 |

Personnel Requirements

| Full Time Equivalents (FTE) | FY 2024 | | FY 2025 | |
|------------------------------|-------------|-------------|-------------|-------------|
| | Budget | Estimate | Proposed | Adopted |
| Regular Full Time Employees | 1.20 | 1.20 | 1.20 | 1.20 |
| Regular Part Time Employees | 4.01 | 4.10 | 4.10 | 4.10 |
| Temporary/Seasonal Employees | - | - | - | - |
| Total FTEs | 5.21 | 5.30 | 5.30 | 5.30 |

Budget Commentary

The overall FY 24 expenditures are expected to come in over budget by \$950 or 0.3% due to Personnel costs and are covered by additional grants for Dial-A-Ride services. The FY 24 General Fund expenditures are expected to come in under budget by \$1,200 or 0.4% for the same reason. The overall FY 25 proposed budget reflects an increase of \$18,960 or 5% as compared to the FY 24 budget primarily due to Personnel and vehicle Maintenance and Repairs costs. The FY 25 General Fund proposed budget reflects an increase of \$13,970 or 5.2% as compared to the FY 24 budget for the same reasons.

TRANSPORTATION

Products & Services

Senior Transportation \$398,400

- Provide transportation for Windsor's seniors and adults with disabilities to in-town and out-of-town medical appointments Monday through Friday
- Provide scheduled trips to grocery stores, department stores, pharmacies, banking, hairdressers, the Windsor Senior Center and various other locations throughout town
- Provide evening and weekend transportation to special events and programs sponsored by the Senior Center
- Provide Caring Connection clients with time-specific transportation to and from the facility
- Provide trained drivers to transport Caring Connection clients on special trips throughout the year
- Perform special tasks daily for various departments, including Senior Services and Social Services, and on an as-needed basis for the Caring Connection
- Support the Social Services Department when transportation or vehicles are needed
- Support Windsor Senior Housing with transportation between housing sites and the main office for social functions
- Provide round-trip transportation to COVID-19 pandemic testing vaccination locations.

YOUTH SERVICES BUREAU

The Youth Services Bureau (YSB) encourages youth to strive for excellence, integrity and community spirit by providing programs that focus on enrichment activities, social skills, problem-solving capabilities, community involvement and leadership opportunities.

Expenditures

| Expenditures by Category * | FY 2024 | | FY 2025 | |
|----------------------------|----------------|----------------|----------------|----------------|
| | Budget | Estimate | Proposed | Adopted |
| Personnel | 182,370 | 218,460 | 213,800 | 213,800 |
| Supplies | 23,150 | 25,610 | 24,830 | 24,830 |
| Services | 23,250 | 32,350 | 27,000 | 27,000 |
| Maintenance & Repair | 3,500 | 3,500 | 3,500 | 3,500 |
| Grants & Contributions | - | 6,500 | - | - |
| Capital Outlay | - | - | - | - |
| Energy & Utility | 4,280 | 4,280 | 4,740 | 4,740 |
| Total | 236,550 | 290,700 | 273,870 | 273,870 |

* Please see Appendix E for a breakdown of each expenditure category.

Funding Sources

In addition to the General Fund budget, other funding sources may become available. These items have no effect on the General Fund.

| Funding Source | FY 2024 | | FY 2025 | |
|---|----------------------|-----------------------|-----------------------|-----------------------|
| | Budget | Estimate | Proposed | Adopted |
| General Fund - Recreation Services | 183,450 | 183,780 | 172,150 | 172,150 |
| Grants | 48,100 | 62,920 | 54,920 | 54,920 |
| User Fees | 5,000 | 5,000 | 5,000 | 5,000 |
| American Rescue Funds (ARF) | - | 39,000 | 41,800 | 41,800 |
| <i>Subtotal: Special Revenue Funds</i> | <i>53,100</i> | <i>106,920</i> | <i>101,720</i> | <i>101,720</i> |
| Total | 236,550 | 290,700 | 273,870 | 273,870 |

Personnel Requirements

| Full Time Equivalents (FTE) | FY 2024 | | FY 2025 | |
|------------------------------|-------------|-------------|-------------|-------------|
| | Budget | Estimate | Proposed | Adopted |
| Regular Full Time Employees | 1.00 | 1.00 | 1.00 | 1.00 |
| Regular Part Time Employees | 0.92 | 1.35 | 0.92 | 0.92 |
| Temporary/Seasonal Employees | 1.90 | 3.65 | 3.60 | 3.60 |
| Total | 3.82 | 6.00 | 5.52 | 5.52 |

Budget Commentary

The overall FY 24 expenditures are expected to come in over budget by \$54,150 or 22.9% primarily due to spending associated with a Department of Economic Community Development Youth Violence Prevention grant and enhancement of the Summer Teen Employment Program with funding from American Rescue Funds (ARF). The FY 24 General Fund expenditures are expected to come in slightly over budget. The overall FY 25 proposed budget reflects an increase of \$37,320 or 15.8% as compared to the FY 24 budget due to the continued ARF funding for the Summer Teen Employment Program enhancements and the use of the National Opioid funding. The proposed FY 25 General Fund budget reflects a decrease of \$11,300 or 6.2% as compared to the FY 24 budget due to the transfer of General Fund expenditures to the National Opioid Grant. The increase in FTEs is due to additional staff for the Summer Teen Employment Program, which is funded by ARF.

YOUTH SERVICES BUREAU

Products & Services

| | | | |
|---|------------------|--|-----------------|
| <i>Positive Youth Development</i> | \$158,340 | <i>Prevention Programs</i> | \$35,000 |
| <ul style="list-style-type: none">• Offer a variety of after-school programs for middle school and high school youth• Provide various activity programs for out-of-school days• Provide high school Youth-in-Action leadership program• Provide enrichment field trips for high school leadership program• Provide social skills, development and support for at-risk youth referred to the high school Youth-In-Action program• Provide six eight-week social skills development programs for adolescent boys, girls and parents• Provide a seven-week summer teen employment development program (STEP)• Provide opportunities for community service• Provide Annual Teen Summit for 75 high school students. | | <ul style="list-style-type: none">• Coordinate dissemination of substance abuse prevention information and organize Red Ribbon Week activities• Educate groups in social skills development and substance abuse prevention during after-school and summer programs• Partner with Amplify (Local Prevention Council) in developing an annual Youth Conference with several other towns in the region• Collaborate with Social Services to offer a collection of prevention campaigns• Partner with Windsor School District to host community forums to families on topics related to substance abuse and mental health. | |
| <i>Family Events</i> | \$16,530 | <i>Juvenile Justice</i> | \$64,000 |
| <ul style="list-style-type: none">• Coordinate with the Recreation department to present various family special events• Present three school-year special events led by the Youth-in-Action participants• Host three summer block parties coordinated by STEP participants• Provide family engagement programs such as art therapy workshops and circle groups• Continue regional partnerships with Windsor Locks and Suffield Youth Services to present forums and workshops on topics related to youth matters. | | <ul style="list-style-type: none">• Coordinate community service, intervention and family assessments for juvenile offenders• Serve on the Juvenile Review Board (JRB)• Coordinate truancy and defiance of school referrals with the school district• Provide outreach and referrals to families of at-risk-youth referred to the JRB• Provide case management to JRB families. | |

NORTHWEST PARK EDUCATIONAL/RECREATIONAL ACTIVITIES

The Northwest Park Educational/Recreational activities division provides educational, cultural and recreational opportunities within a rustic, old-fashioned setting. Visitors can learn about the region's traditional industries, view the barnyard animals, tour the nature center, cross-country ski and snowshoe, hike the trails or picnic and barbecue at a number of locations.

Expenditures

| Expenditures by Category * | FY 2024 | | FY 2025 | |
|----------------------------|----------------|----------------|----------------|----------------|
| | Budget | Estimate | Proposed | Adopted |
| Personnel | 383,080 | 360,110 | 382,110 | 382,110 |
| Supplies | 51,940 | 48,060 | 48,200 | 48,200 |
| Services | 26,390 | 36,640 | 29,720 | 29,720 |
| Maintenance & Repair | 4,050 | 4,050 | 4,800 | 4,800 |
| Grants & Contributions | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Energy & Utility | 280 | 500 | 500 | 500 |
| Total | 465,740 | 449,360 | 465,330 | 465,330 |

* Please see Appendix E for a breakdown of each expenditure category.

Funding Sources

In addition to the General Fund budget, other funding sources may become available. These items have no effect on the General Fund budget. Other funding comes from contracts with Windsor and other school districts for environmental education programs, fees for various general programs, contributions from the Connecticut Valley Tobacco Historical Society and the Friends of Northwest Park.

| Funding Source | FY 2024 | | FY 2025 | |
|---|----------------|----------------|----------------|----------------|
| | Budget | Estimate | Proposed | Adopted |
| General Fund - Recreation Services | 147,860 | 148,370 | 153,770 | 153,770 |
| Town Support for Education | 91,500 | 91,500 | 94,950 | 94,950 |
| <i>Subtotal: Rec. Services General Fund Budget</i> | 239,360 | 239,870 | 248,720 | 248,720 |
| Grants | 10,690 | 10,810 | - | - |
| Donations | 28,990 | 29,160 | 27,360 | 27,360 |
| User Fees | 186,700 | 169,520 | 189,250 | 189,250 |
| <i>Subtotal: Special Revenue Funds</i> | 226,380 | 209,490 | 216,610 | 216,610 |
| Total | 465,740 | 449,360 | 465,330 | 465,330 |

Personnel Requirements

| Full Time Equivalents (FTE) | FY 2024 | | FY 2025 | |
|------------------------------|-------------|-------------|-------------|-------------|
| | Budget | Estimated | Proposed | Adopted |
| Regular Full Time Employees | 1.50 | 1.50 | 1.50 | 1.50 |
| Regular Part Time Employees | 3.45 | 3.40 | 3.40 | 3.40 |
| Temporary/Seasonal Employees | 2.57 | 2.50 | 2.50 | 2.50 |
| Total FTEs | 7.52 | 7.40 | 7.40 | 7.40 |

Budget Commentary

The overall FY 24 expenditures are expected to come in under budget by \$16,380 or 3.5% due to Personnel costs associated with decreased staffing for programs that are supported by user fees. The FY 24 General Fund expenditures are expected to come in slightly over budget. The overall FY 25 proposed budget reflects a decrease of \$410 or 0.1% as compared to the FY 24 budget due to a reduction in camp staffing and in services purchased with grant funds in FY 24. The FY 25 General Fund proposed budget reflects an increase of \$5,910 or 4.0% as compared to the FY 24 budget due to Personnel costs.

NORTHWEST PARK EDUCATIONAL/RECREATIONAL ACTIVITIES

Products & Services

| | | | |
|---|------------------|---|------------------|
| <i>Visitor Services</i> | <i>\$131,440</i> | <i>Environmental Education Programs</i> | <i>\$208,590</i> |
| <ul style="list-style-type: none">• Respond to general inquiries, resolve visitor issues, and assist with registration for programs and community garden plots• Coordinate development and installation of aids for park visitors to enjoy the use of 12 miles of walking trails, including wayfinding signage, trail markers, maps, trailside benches, overlooks and boardwalks• Develop content for printed and digital media to engage the community in exploring Northwest Park and local nature• Provide and administer reservations for private events held in the picnic pavilion and warming shed• Install and maintain devices to enhance the accessibility of trails, such as guide ropes and braille signs for the visually impaired and wheelchair-accessible surfaces• Offer a variety of products for sale in the Nature Center Gift Shop that enhance discovery and appreciation of the local natural environment. | | <ul style="list-style-type: none">• Develop and present more than 200 environmental education hikes, workshops, and events annually for community groups and families or individuals of all ages• Plan and provide over 115 sessions of environmentally themed summer camp for school-aged children each year• Develop and teach field trip programs annually for every grade K-5 classroom in Windsor public schools that align with the national and state science standards and the Windsor curriculum calendar; offer customized science field trips for all grade levels at local schools• Provide public learning opportunities to build outdoor recreation skills such as canoeing, cross-country skiing, outdoor cooking and overnight camping• Present outreach programs and activities for corporate and civic meetings, environmental organizations, and community festivals and events• Provide training and coordination for corporate and community volunteer groups completing service projects at Northwest Park• Provide guidance and coordination for scouts planning major projects to enhance the park• Provide training and ongoing education of 15-20 volunteer animal feeders who provide essential daily care for the resident farm animals at the park. | |
| <i>Educational Exhibits and Information</i> | <i>\$125,300</i> | | |
| <ul style="list-style-type: none">• Develop and maintain environmental education exhibits and information in the Nature Center for over 24,000 visitors per year• Care for live animals and their habitats on exhibit in the nature center or used in programming• Display and care for heritage breed domestic livestock and poultry in the animal barn to highlight the connection between historic agriculture practices and natural resources• Develop outdoor exhibits and educational signage to increase public awareness, understanding, and appreciation of the park's environmental and historical features• Develop and maintain educational displays and signage to enhance public use and benefit from special features, including the animal barn, demonstration organic garden, maple sugarhouse, sensory trail, community gardens and outdoor living skills area• Maintain the Libby and Gordon Taylor Tobacco Museum and Archives to preserve and showcase Connecticut's tobacco agriculture history. | | | |

NORTHWEST PARK FACILITY/PROPERTY MANAGEMENT

The Northwest Park Facility/Property Management division provides for safe, clean open space and facilities at Northwest Park for the public to enjoy, while ensuring the health of wildlife and exhibit animals and performing the maintenance and management of all facilities in the 473 acre park.

Expenditures

| Expenditures by Category * | FY 2024 | | FY 2025 | |
|----------------------------|----------------|----------------|----------------|----------------|
| | Budget | Estimate | Proposed | Adopted |
| Personnel | 199,510 | 197,400 | 204,540 | 204,540 |
| Supplies | 17,850 | 18,270 | 20,800 | 20,800 |
| Services | 20,720 | 18,920 | 22,110 | 22,110 |
| Maintenance & Repair | 24,000 | 24,500 | 28,000 | 28,000 |
| Grants & Contributions | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Energy & Utility | 73,820 | 74,500 | 79,930 | 79,930 |
| Total | 335,900 | 333,590 | 355,380 | 355,380 |

* Please see Appendix E for a breakdown of each expenditure category.

Funding Sources

In addition to the General Fund budget, other funding sources may become available. These items have no effect on the General Fund. Donations from civic clubs, corporations and the Friends of Northwest Park will be used to fund the Youth Conservation Corps program.

| Funding Source | FY 2024 | | FY 2025 | |
|---|----------------------|----------------------|----------------------|----------------------|
| | Budget | Estimate | Proposed | Adopted |
| General Fund - Recreation Services | 309,420 | 309,770 | 329,690 | 329,690 |
| Donations | - | - | - | - |
| User Fees | 26,480 | 23,820 | 25,690 | 25,690 |
| <i>Subtotal: Special Revenue Funds</i> | <i>26,480</i> | <i>23,820</i> | <i>25,690</i> | <i>25,690</i> |
| Total | 335,900 | 333,590 | 355,380 | 355,380 |

Personnel Requirements

| Full Time Equivalents (FTE) | FY 2024 | | FY 2025 | |
|------------------------------|-------------|-------------|-------------|-------------|
| | Budget | Estimate | Proposed | Adopted |
| Regular Full Time Employees | 1.50 | 1.50 | 1.50 | 1.50 |
| Regular Part Time Employees | 0.45 | 0.40 | 0.45 | 0.45 |
| Temporary/Seasonal Employees | 0.60 | 0.60 | 0.60 | 0.60 |
| Total FTEs | 2.55 | 2.50 | 2.55 | 2.55 |

The overall FY 24 expenditures are expected to come in under budget by \$2,310 or 0.7% due to Personnel costs associated with reduced facility rentals. The FY 24 General Fund budget is expected to come in slightly over budget. The overall FY 25 proposed budget reflects an increase of \$19,480 or 5.8% as compared to the FY 24 budget primarily due to Personnel and Energy & Utility costs. The proposed FY 25 General Fund budget reflects an increase of \$20,270 or 6.6% as compared to the FY 24 budget due to Personnel, Services, and Energy & Utility costs.

NORTHWEST PARK FACILITY/PROPERTY MANAGEMENT

Products & Services

| | | | |
|--|------------------|---|------------------|
| <i>Outdoor Maintenance</i> | \$168,970 | <i>Building Operation/Maintenance</i> | \$186,410 |
| <ul style="list-style-type: none">• Manage all park land for the safety, educational use and the enjoyment of the public• Maintain over 12 miles of hiking trails, gravel roadways, and paved surfaces• Monitor and maintain the health of all natural areas to support native plants and wildlife and mow grasslands or thickets as prescribed in the park land management plan• Maintain landscaping beds, lawn trees, and display gardens, as well as prepare 21 community garden plots• Maintain the security and safety of all grounds, trails, and structures• Maintain picnic pavilion and warming shed and support access and use by approximately 24,000 visitors per year during private rental events• Maintain access and function of special features such as the playground, dog park and livestock pens• Oversee mandatory and volunteer community service programs and coordinate the Youth Conservation Corps (YCC) to complete overall trail maintenance. | | <ul style="list-style-type: none">• Provide the community and staff with attractive, safe and well-maintained facilities• Provide and maintain energy and utility services for the nature center, park residence, maple sugaring house, animal barn, tobacco museum, intern housing and other facilities• Maintain fire, security and HVAC systems• Maintain all park vehicles and heavy equipment• Develop and oversee a preventative maintenance program for all park facilities. | |

RECREATION AND LEISURE SERVICES

FY 2024 Highlights

Recreation

Windsor's first doubles pickleball tournament featured ten teams and 20 players competing in a double elimination format. Each player received a t-shirt and a participation medal. The event was attended by more than 40 spectators.

25 Windsor families enjoyed a Hartford Yard Goats game last August as part of a Windsor Family Night special event planned by Recreation and Senior Services. Children who attended the game received a Yard Goats jersey as a souvenir.

The "Be Well Windsor" initiative offered a full slate of wellness programming throughout the year with more than 2,500 participants working toward a healthier lifestyle. Special events, "Feeling Foodie" cooking demonstrations, adult fitness programs and walking challenges highlighted the past year's offerings. The Navigating New England walking challenge had 135 participants stepping up their wellness game.

The dangers of today's high-THC marijuana on adolescent brain development, mental illness, and suicide were the topics highlighted during by Laura Stack, Founder and CEO of Johnny's Ambassadors Youth THC Prevention. Two presentations, organized by the Youth Services Bureau and Recreation featured Johnny's mom, Laura, who speaks to hundreds of thousands of teens every year to increase the awareness of youth and THC use. People Magazine, Dr.Phil, the Washington Times, and Fox News have all featured Johnny's Ambassadors program in the media.

A demonstration teaching children about hydroponics and how it is helping to combat hunger locally and globally was one of many highlights at the Summer Fun Camp. Led by LEVO International, an organization that works to alleviate hunger, more than 150 children learned how hydroponics works and how to grow their hydroponic food supply with limited space and time. Every camper received a LEVO bio-kit containing everything needed to encourage the children to start their hydroponic gardens.

The 330 Windsor Avenue Community Center underwent a renovation that included new paint and furnishings. Large program photographs adorn the main hallway and a new security system for the front door featuring a push key entry system at the front desk was installed.

Senior & Transportation Services

More than 1,200 out-of-town medical ride requests for Dial-a-Ride were received from Windsor patrons. A new Out-of-Town reservation line was implemented to streamline the process and ensure efficiency.

Senior Center volunteers completed more than 4,400 hours of service to the Senior Center and the community assisting staff with entering 500 AARP tax appointments and assisting with general inquiries and encouraging online scheduling.

The Senior Center received the designation of a "Movable Senior Center (MSC)". The mission of a MSC is to connect LGBTQ+ older adults to resources and programs at local senior centers that focus on health, social connections and engagement of LGBTQ+ seniors. Senior Center staff completed training prior to the kick-off of the first MSC event.

A new Parkinson's support group, led by the American Parkinson's Disease Association, was implemented.

Senior Services continued to develop their plan for utilizing state provided American Rescue Plan Act (ARPA) funding. AARP's *Eight Domains of Livability* was considered in addition to programs and services targeted the use of outdoor spaces, transportation, social participation, health services, civic engagement and social inclusion.

RECREATION AND LEISURE SERVICES

FY 2024 Highlights (continued)

A new hybrid wheelchair equipped minivan was purchased to enhance services, specifically the ability to accommodate patrons safely and to access difficult locations. The Annual Senior Transportation Survey provided excellent results including a 95% approval rating overall.

Youth Services Bureau (YSB)

The Summer Teen Employment Program (STEP) capacity was increased from 12 student interns to 30 for the summer of 2023. STEP participants completed various clean-up projects throughout town and organized community block parties. The community block parties provided fun activities for Windsor families in a substance-free environment. In addition, interns received instructions on positive youth development, job preparedness, college readiness, personal care and financial literacy.

Through a Department of Children and Families (DCF) grant, enhancements were implemented to support youth and families referred to the town Juvenile Review Board. Enhancements included staff weekly check-ins with youth and family and identification of support programs and resources. Youth Services staff also engaged with more than 75 truancy cases in FY 24.

Throughout the year, the YSB offers youth programs such as Boys Club, Boys to Men, mother-daughter workshops, mentorship programs and family engagement programs. All programs focus on youth social and emotional development, foster family togetherness and community engagement. In addition, 75 youth participated in the 2024 youth summit. The program included topics on team building, problem-solving, leadership and goal setting.

Northwest Park

Northwest Park's team of educators taught programs for over 175 elementary and middle school classes this year. They guided students in conducting investigations and activities supporting schools' science curriculum. First-hand observations at the beaver pond or gazing at the vast wonders of the night sky in the Starlab planetarium built young learners' understanding and appreciation of the environment, preparing them to be future supporters and caretakers of natural landscapes such as Northwest Park.

The annual Country Fair event sponsored by the Friends of Northwest Park got a significant reboot this fall. Friends' volunteers lined up a diverse array of musicians, artists, entertainers, and craftspeople to provide something for everyone. More than 1,800 people attended, despite a last-minute date change due to rain. The fair's fresh, new vibe will carry the past 40 years of fun activities and traditions forward to Windsor's future generations.

Demand for field-based scenic learning continues to grow among homeschool families. This year, NWP staff educators saw a 60% increase in enrollment for environmental education classes offered to this audience. Homeschool parents value the opportunity for learning in a social setting and the academic support for their students.

Repairs to the animal barn doors, gates, and pasture shelters, as well as upgrades in outdoor lighting and electrical outlets improved conditions for NWP's resident farm animals, and improved working conditions for the volunteer animal feeders.

RECREATION AND LEISURE SERVICES

| <i>Key Statistics</i> | FY 2021 Actual | FY 2022 Actual | FY 2023 Actual | FY 2024 Estimate | FY 2025 Target |
|--|---------------------------|---------------------------|---------------------------|-----------------------------|---------------------------|
| Number of recreational activities offered | 200 | 375 | 370 | 380 | 385 |
| Number of visits to the Senior Fitness Center at LP Wilson | N/A | N/A | 3,273 | 4,711 | 5,000 |
| Number of rides the Transportation Unit provides annually (includes Caring Connection) | 11,720 | 12,971 | 15,374 | 17,819 | 20,000 |
| Number of elementary school-age children registrations for after-school & vacation programs | 1,200 | 1,395 | 2,000 | 2,100 | 2,300 |
| Number of school children attending environmental education classes at Northwest Park | 652 | 2,665 | 3,440 | 3,750 | 4,000 |
| Number of participants at Northwest Park community events and programs | 1,329 | 3,500 | 3,680 | 4,250 | 4,500 |
| Number of middle school and high school youth registrations for after-school and vacation programs | 400 | 690 | 1,000 | 1,080 | 1,100 |
| Number of participants at Youth Services Bureau community events | N/A | 1,000 | 3,000 | 2,500 | 2,700 |
| Number of meals served to senior and disabled persons through the Elderly Nutrition program | 5,504 | 5,354 | 6,727 | 6,800 | 6,800 |
| Number of medical equipment items borrowed from the lending closet | 90 | 160 | 250 | 250 | 250 |

| <i>Performance Measures</i> | FY 2023 Actual | FY 2024 Target | FY 2024 Estimate | FY 2025 Target |
|---|---------------------------|---------------------------|-----------------------------|---------------------------|
| Retention rate for youth participants in after-school programs | 80% | 80% | 85% | 85% |
| Achieve a "good" or "very good" overall satisfaction rating by those who responded to the Annual Senior Center Survey | 96% | 95% | 95% | 95% |
| Total number of clubs led by senior center volunteers | 22 | 24 | 26 | 26 |
| Achieve a 90% average satisfaction rating for overall service by those who responded to the annual senior transportation survey | 94% | 94% | 95% | 95% |
| Achieve a 90% average satisfaction rating regarding on-time service on the senior transportation annual survey | 91% | 92% | 92% | 95% |
| Number of new recreation programs offered | 14 | 14 | 16 | 20 |
| Percentage of Recreation department program participant survey respondents that rate department programs as "good" or "very good" | 95% | 95% | 97% | 90% |

RECREATION AND LEISURE SERVICES

A fun fact about the value of our services...

135 participants walked more than 2.5 million steps in a New England walking challenge.

FY 2025 Goals

1. Successfully execute Senior Services plan to utilize American Rescue Plan Act (ARPA) state provided funding, based on the American Association of Retired Persons (AARP) Eight Domains of Livability
2. Increase the number of Northwest Park environmental education programs provided to school groups through field trips to the park or in-school workshops
3. Implement youth development programming into summer recreation camp programs
4. Complete evaluation of transportation policies and procedures
5. Research the feasibility of increasing summer recreation programs for youth with disabilities.

SPECIAL REVENUE FUNDS AND AMERICAN RESCUE FUNDS (ARF)

Recreation & Leisure Services

| Project # | Project Name | Beginning Balance | FY 2024 | | | Projected Revenue | FY 2025 | |
|---|---------------------------------------|-------------------|-------------------|------------------------|-------------------|-------------------|-----------------------|-------------------|
| | | | Projected Revenue | Estimated Expenditures | Projected Balance | | Budgeted Expenditures | Projected Balance |
| Recreation/Facilities Management | | | | | | | | |
| 1928 | ARF Health and Wellness Initiative | 101,490 | - | 57,800 | 43,690 | - | 43,690 | - |
| 2002 | Youth Theatre | 10,600 | 17,000 | 13,950 | 13,650 | 17,500 | 14,650 | 16,500 |
| 2004 | Fran Elligers Memorial Fund | 1,226 | 350 | - | 1,576 | 350 | - | 1,926 |
| 2007 | Teen-A-Rama | 1,082 | 445,550 | 454,580 | (7,948) | 477,000 | 475,650 | (6,598) |
| 2018 | Live-n-Learn | 27,285 | 19,300 | 12,390 | 34,195 | 21,300 | 13,880 | 41,615 |
| 2045 | Dog Park | 3,747 | - | - | 3,747 | - | - | 3,747 |
| 4022 | River Walkways | 19,996 | - | - | 19,996 | - | - | 19,996 |
| 2009 | O'Brien Field Rental | 8,092 | 1,500 | - | 9,592 | 1,500 | - | 11,092 |
| | | 173,519 | 483,700 | 538,720 | 118,499 | 517,650 | 547,870 | 88,279 |
| Senior Services | | | | | | | | |
| 2300 | Windsor Senior Center | 14,051 | 83,130 | 68,800 | 28,381 | 83,500 | 65,230 | 46,651 |
| 2333 | CT Healthy Living - Tai Chi | - | 2,880 | 2,880 | - | 2,880 | 2,880 | - |
| 2351 | State ARPA Funding for Senior Centers | - | 87,150 | 29,000 | 58,150 | - | 29,000 | 29,150 |
| | | 14,051 | 173,160 | 100,680 | 86,531 | 86,380 | 97,110 | 75,801 |
| Transportation | | | | | | | | |
| 2326 | Elderly Transportation Grant | - | 9,320 | 9,320 | - | 9,320 | 9,320 | - |
| 2330 | Dial-a-Ride Matching Grant | - | 37,490 | 37,490 | - | 37,490 | 37,490 | - |
| 3889 | NCAA* Grant | - | 6,000 | 6,000 | - | 6,000 | 6,000 | - |
| | | - | 52,810 | 52,810 | - | 52,810 | 52,810 | - |
| Youth Services Bureau | | | | | | | | |
| 1937 | YSB STEP Expansion | 39,000 | - | 39,000 | - | 41,800 | 41,800 | - |
| 2010 | Positive Youth Development | 17,660 | 1,870 | 5,000 | 14,530 | 1,500 | 5,000 | 11,030 |
| 2077 | Youth Services Bureau | - | 18,830 | 18,830 | - | 18,830 | 18,830 | - |
| 2078 | YSB Enhancement Grant | - | 10,750 | 10,750 | - | 10,750 | 10,750 | - |
| 2079 | Local Prevention Council | - | 5,340 | 5,340 | - | 5,340 | 5,340 | - |
| 2081 | National Opioid Settlements | 72,704 | 12,580 | - | 85,284 | 15,750 | 20,000 | 81,034 |
| 2082 | DCF Junior Review Board Grant | - | 13,000 | 13,000 | - | - | - | - |
| 2083 | DECD Youth Violence Prevention | - | 15,000 | 15,000 | - | - | - | - |
| | | 129,364 | 77,370 | 106,920 | 99,814 | 93,970 | 101,720 | 92,064 |
| Northwest Park Educational/Recreational Activities | | | | | | | | |
| 2016 | Passage Program | 2,720 | - | - | 2,720 | - | - | 2,720 |
| 2204 | Northwest Park Nature Camp/Clubs | 91,005 | 102,280 | 99,260 | 94,025 | 102,490 | 106,390 | 90,125 |
| 2207 | Friends of Northwest Park Grant | 2,970 | 14,670 | 14,670 | 2,970 | 12,500 | 12,500 | 2,970 |
| 2208 | Northwest Park Shop | 9,790 | 13,420 | 10,740 | 12,470 | 13,500 | 10,740 | 15,230 |
| 2210 | NWP Environ. Education Programs | 18,486 | 54,760 | 59,520 | 13,726 | 69,360 | 72,120 | 10,966 |
| 2211 | Northwest Park Tobacco Museum | 1,021 | 14,490 | 14,490 | 1,021 | 14,860 | 14,860 | 1,021 |
| 2215 | NWP CT Cultural Grant | 5,630 | 5,180 | 10,810 | - | - | - | - |
| | | 131,623 | 204,800 | 209,490 | 126,933 | 212,710 | 216,610 | 123,033 |
| Northwest Park Facility/Property Management | | | | | | | | |
| 2325 | NWP Facilities | 34,193 | 21,800 | 23,820 | 32,173 | 26,340 | 25,690 | 32,823 |
| | | 34,193 | 21,800 | 23,820 | 32,173 | 26,340 | 25,690 | 32,823 |
| | | 482,750 | 1,013,640 | 1,032,440 | 463,950 | 989,860 | 1,041,810 | 412,000 |

*North Central Area Agency on Aging

Recreation & Leisure Services (cont.)

#1928 - **Health and Wellness Initiative** - Funds are from the Community Health & Awareness focus area of the ARF Grant. This program was established to help address resident's emotional, mental and physical

#1937 - **YSB STEP Expansion** - Funds are from the Safe, Strong, Diverse Neighborhoods & Families focus area of the ARF Grant. These funds are used to allow for additional participants to be selected for

#2002 - **Cirillo Youth Theatre** - The Cirillo Youth Theatre serves Windsor's youth with theatre opportunities within the town. Revenues are obtained from user fees, ticket sales and donations.

#2004 - **Fran Elligers Memorial Fund** - Donations into this fund are used to provide scholarships and pay for expenditures associated with the Pee Wee and Junior Theater.

#2007 - **Teen-A-Rama** - Fees are collected from all youth and teen programs offered by the town and placed into this fund. Examples of expenditures include staffing, basketballs, exercise & fitness equipment and contracted services, such as speakers and various types of entertainment.

#2009 - **O'Brien Field Rental** - Fees collected from groups renting the field are used to offset future maintenance costs.

#2010 - **Positive Youth Development** - Revenues received from the Youth Services Bureau programs are placed into this account. Funds are used to pay for a portion of salary and benefits for the Youth Services Coordinator, for a part-time support staff and for program supplies.

#2016 - **Passage Program** - Revenues for this program are from fees from the ROPES program. Examples of expenditures associated with this program include staffing, equipment, materials and supplies and instructors.

#2018 - **Live-n-Learn Program** - Revenues are from adult program fees. Expenditures include staffing, fitness equipment, bus rentals for trips to museums, baseball games and other similar activities.

#2045 - **Dog Park** - Funds from this account are used to purchase materials and supplies as determined by the dog park committee for the facility. Revenues are generated by the fundraising efforts of the committee.

#2077 - **Youth Services Bureau** - Funds from the State of Connecticut Department of Education are used to provide direct services for youth.

#2078 - **YSB Enhancement Grant** - Funds from the State of Connecticut Department of Education provide direct services to youth to enhance their social and emotional development and their increased sense of connection to their community.

#2079 - **Local Prevention Council** - Funds are used for substance abuse prevention programs and for positive youth development programs.

#2081 - **National Opioid Settlements** - Funds are from a national law suit against pharmaceutical companies to be used to support efforts in making meaningful progress in addressing the opioid crisis through prevention and treatment programs.

#2082 - **DCF Juvenile Review Board** - Grant funding is to be used to support and enhance the Juvenile Review Board (JRB).

#2083 - **DECD Youth Violence Prevention** - Grant funding is to be used to implement youth activities through awareness and employment training programs and free access to the evening teen center and pools in the summer, in order to deter youth violence.

#2204 - **Northwest Park Nature Camp** - This account supports the operation of the Nature Camp during the summer months. Funds from this account are used for part-time wages (clerical and environmental educators), temporary full-time wages (summer teaching staff), contractual services, supplies and equipment. Revenues are generated from attendance fees.

#2207 - **Friends of Northwest Park** - Funding for this account is provided by the Friends of Northwest Park to support projects, internship staffing, equipment and material requests made by Northwest Park. This account is managed by the Friends of Northwest Park.

#2208 - **Northwest Park Shop** - Revenues within this project are generated through the sale of gift shop items. This account supports the purchase of gift shop inventory and exhibit development and upkeep, which is managed by Northwest Park staff and volunteers.

#2210 - **Northwest Park Environmental Education** - This account generates revenues through the Board of Education classes (field trips), the Gordon Taylor Scholarship Fund (in-school classes), special events, school break camps and public workshops and classes. The funds from this account are used for part-time wages (clerical staff and environmental educators), contractual services, supplies and equipment.

#2211 - **Tobacco Museum** - This account is managed by the Tobacco Association to support, in part, the operation of the Tobacco Museum and the Tobacco Archive building. Funding is provided to offset the tour guide's wages and museum brochures. Northwest Park is responsible for facility upkeep, as well as energy and utility costs.

#2215 - **NWP Cultural Grant** - Funds are from the CT Cultural Fund and will be used for general operating support to expand programs offered by Northwest Park.

#2300 - **Windsor Senior Center** - Revenues from programs at the Senior Center are placed into this account and are used to pay for a part time aerobics instructor, contractual staff and program supplies for the Senior Center.

#2325 - **NWP Facilities** - Funds from this account are used to purchase general supplies used by facility rental groups.

#2326 - **Elderly Transportation Grant** - Funds are from the Greater Hartford Transit District, and are used for Dial-a-Ride transportation services.

#2330 - **Dial-a-Ride Matching Grant** - Funds received from this grant are used to increase hours of Dial-a-Ride transportation services along with costs associated with the operation of vehicles.

#2333 - **CT Healthy Living - Tai Chi** - Funds are used to provide evidence-based therapeutic movement through Tai Chi programs to seniors.

#2351 - **State American Rescue Plan Act Funding for Senior Centers** - Funding is to support enhancements to existing programs and implement new programs in health, social engagement, and emotional support.

#3889 - **NCAAA Grant** - Funds from this account support weekend and evening transportation services for the senior center.

#4022 - **River Walkways** - This account was established in 2004 with a private donation from a citizen for the development and upkeep of hiking and multi-use trails in Windsor.

Human Services

HUMAN SERVICES

Human Services is responsible for promoting positive growth and development of town residents throughout their lives. This includes the planning, development, coordination and implementation of programs and services for all youth, adults, families and senior citizens.

Expenditures

| Expenditures by Category * | FY 2023 | FY 2024 | | FY 2025 | |
|----------------------------|----------------|----------------|----------------|----------------|----------------|
| | Actual | Budget | Estimate | Proposed | Adopted |
| Personnel | 505,268 | 541,150 | 543,650 | 567,500 | 567,500 |
| Supplies | 16,956 | 10,100 | 11,570 | 10,700 | 10,700 |
| Services | 9,181 | 13,070 | 17,270 | 15,570 | 15,570 |
| Maintenance & Repair | 730 | 500 | 500 | 500 | 500 |
| Grants & Contributions | - | - | 7,000 | 7,000 | 7,000 |
| Capital Outlay | - | - | - | - | - |
| Energy & Utility | 6,753 | 8,900 | 8,900 | 8,900 | 8,900 |
| Total | 538,888 | 573,720 | 588,890 | 610,170 | 610,170 |

* Please see Appendix E for a breakdown of each expenditure category.

Funding Sources

In addition to the General Fund budget, other funding sources may become available. These items have no effect on the General Fund budget or the property tax rate.

| Funding Source | FY 2023 | FY 2024 | | FY 2025 | |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|
| | Actual | Budget | Estimate | Proposed | Adopted |
| General Fund - Human Services | 516,110 | 556,100 | 547,630 | 571,470 | 571,470 |
| Grants | 15,872 | 14,600 | 28,560 | 26,000 | 26,000 |
| Donations | 6,906 | 3,020 | 12,700 | 12,700 | 12,700 |
| <i>Subtotal: Special Revenue Funds</i> | <i>22,778</i> | <i>17,620</i> | <i>41,260</i> | <i>38,700</i> | <i>38,700</i> |
| Total | 538,888 | 573,720 | 588,890 | 610,170 | 610,170 |

Personnel Requirements

| Full Time Equivalents (FTE) | FY 2023 | FY 2024 | | FY 2025 | |
|------------------------------|-------------|-------------|-------------|-------------|-------------|
| | Actual | Budget | Estimate | Proposed | Adopted |
| Regular Full Time Employees | 4.17 | 4.17 | 4.17 | 4.17 | 4.17 |
| Regular Part Time Employees | 2.20 | 2.58 | 2.55 | 2.58 | 2.58 |
| Temporary/Seasonal Employees | - | - | 0.25 | 0.25 | 0.25 |
| Total FTEs | 6.37 | 6.75 | 6.97 | 7.00 | 7.00 |

Budget Commentary

The overall FY 24 expenditures are expected to come in over budget by \$15,170 or 2.6% as result of using grant funds. The FY 24 General Fund expenditures are expected to be under budget by \$8,470 or 1.5% as a result of receiving and using grant funds and donations. The overall FY 25 proposed budget reflects an increase of \$36,450 or 6.4% as compared to the FY 24 budget primarily due to the increased use of grant funding. The FY 25 General Fund budget reflects an increase of \$15,370 or 2.8% as compared to the FY 24 budget primarily due to Personnel costs offset by the increased use of Special Revenue Funds.

HUMAN SERVICES EXPENDITURE BREAKDOWN BY FUND

General Fund Expenditures:

| Expenditures by Category | FY 2023 | FY 2024 | | FY 2025 | |
|--------------------------|----------------|----------------|----------------|----------------|----------------|
| | Actual | Budget | Estimate | Proposed | Adopted |
| Personnel | 491,470 | 534,630 | 526,160 | 550,000 | 550,000 |
| Supplies | 13,181 | 6,200 | 6,200 | 6,200 | 6,200 |
| Services | 4,976 | 6,870 | 6,870 | 6,870 | 6,870 |
| Maintenance & Repair | 730 | 500 | 500 | 500 | 500 |
| Grants & Contributions | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - |
| Energy & Utility | 5,753 | 7,900 | 7,900 | 7,900 | 7,900 |
| Total | 516,110 | 556,100 | 547,630 | 571,470 | 571,470 |

Town Support for Education and Charges to Other Department Expenditures:

| Expenditures by Category | FY 2023 | FY 2024 | | FY 2025 | |
|--------------------------|----------|----------|----------|----------|----------|
| | Actual | Budget | Estimate | Proposed | Adopted |
| Personnel | - | - | - | - | - |
| Supplies | - | - | - | - | - |
| Services | - | - | - | - | - |
| Maintenance & Repair | - | - | - | - | - |
| Grants & Contributions | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - |
| Energy & Utility | - | - | - | - | - |
| Total | - | - | - | - | - |

Special Revenue & Other Fund Expenditures:

| Expenditures by Category | FY 2023 | FY 2024 | | FY 2025 | |
|--------------------------|---------------|---------------|---------------|---------------|---------------|
| | Actual | Budget | Estimate | Proposed | Adopted |
| Personnel | 13,798 | 6,520 | 17,490 | 17,500 | 17,500 |
| Supplies | 3,775 | 3,900 | 5,370 | 4,500 | 4,500 |
| Services | 4,205 | 6,200 | 10,400 | 8,700 | 8,700 |
| Maintenance & Repair | - | - | - | - | - |
| Grants & Contributions | - | - | 7,000 | 7,000 | 7,000 |
| Capital Outlay | - | - | - | - | - |
| Energy & Utility | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| Total | 22,778 | 17,620 | 41,260 | 38,700 | 38,700 |

Total Expenditures (agrees with page H-1):

| Expenditures by Category | FY 2023 | FY 2024 | | FY 2025 | |
|--------------------------|----------------|----------------|----------------|----------------|----------------|
| | Actual | Budget | Estimate | Proposed | Adopted |
| Personal Services | 505,268 | 541,150 | 543,650 | 567,500 | 567,500 |
| Supplies | 16,956 | 10,100 | 11,570 | 10,700 | 10,700 |
| Services | 9,181 | 13,070 | 17,270 | 15,570 | 15,570 |
| Maintenance & Repair | 730 | 500 | 500 | 500 | 500 |
| Grants & Contributions | - | - | 7,000 | 7,000 | 7,000 |
| Capital Outlay | - | - | - | - | - |
| Energy & Utility | 6,753 | 8,900 | 8,900 | 8,900 | 8,900 |
| Total | 538,888 | 573,720 | 588,890 | 610,170 | 610,170 |

HUMAN SERVICES

Budget Information

Fiscal Year 2021-2025

Expenditures

| Expenditures by Category * | FY 2021 | FY 2022 | FY 2023 | FY 2024 | | FY 2025 | |
|----------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | Actual | Actual | Actual | Budget | Estimate | Proposed | Adopted |
| Personnel | 421,925 | 434,410 | 505,268 | 541,150 | 543,650 | 567,500 | 567,500 |
| Supplies | 10,595 | 14,936 | 16,956 | 10,100 | 11,570 | 10,700 | 10,700 |
| Services | 9,808 | 17,190 | 9,181 | 13,070 | 17,270 | 15,570 | 15,570 |
| Maintenance & Repair | - | 45 | 730 | 500 | 500 | 500 | 500 |
| Grants & Contributions | - | 7,565 | - | - | 7,000 | 7,000 | 7,000 |
| Capital Outlay | - | - | - | - | - | - | - |
| Energy & Utility | 6,584 | 5,763 | 6,753 | 8,900 | 8,900 | 8,900 | 8,900 |
| Total | 448,912 | 479,908 | 538,888 | 573,720 | 588,890 | 610,170 | 610,170 |

* Please see Appendix E for a breakdown of each expenditure category.

Funding Sources

In addition to the General Fund budget, other funding sources may become available. These items have no effect on the General Fund budget or the property tax rate.

| Funding Source | FY 2021 | FY 2022 | FY 2023 | FY 2024 | | FY 2025 | |
|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | Actual | Actual | Actual | Budget | Estimate | Proposed | Adopted |
| General Fund - Human Services | 438,704 | 449,265 | 516,110 | 556,100 | 547,630 | 571,470 | 571,470 |
| Grants | 7,834 | 27,963 | 15,872 | 14,600 | 28,560 | 26,000 | 26,000 |
| Donations | 2,374 | 2,680 | 6,906 | 3,020 | 12,700 | 12,700 | 12,700 |
| <i>Subtotal: Special Revenue Funds</i> | <i>10,208</i> | <i>30,643</i> | <i>22,778</i> | <i>17,620</i> | <i>41,260</i> | <i>38,700</i> | <i>38,700</i> |
| Total | 448,912 | 479,908 | 538,888 | 573,720 | 588,890 | 610,170 | 610,170 |

SOCIAL SERVICES

Social Services provides case management, information and referral services to Windsor residents. These services include assessment, the development of action plans in partnership with clients and families, eligibility screening for programs and the empowerment of clients to obtain needed services. This division also promotes the social, emotional, intellectual and physical well-being of Windsor residents through community and school programs.

Expenditures

| Expenditures by Category * | FY 2024 | | FY 2025 | |
|----------------------------|----------------|----------------|----------------|----------------|
| | Budget | Estimate | Proposed | Adopted |
| Personnel | 541,150 | 543,650 | 567,500 | 567,500 |
| Supplies | 10,100 | 11,570 | 10,700 | 10,700 |
| Services | 13,070 | 17,270 | 15,570 | 15,570 |
| Maintenance & Repair | 500 | 500 | 500 | 500 |
| Grants & Contributions | - | 7,000 | 7,000 | 7,000 |
| Capital Outlay | - | - | - | - |
| Energy & Utility | 8,900 | 8,900 | 8,900 | 8,900 |
| Total | 573,720 | 588,890 | 610,170 | 610,170 |

* Please see Appendix E for a breakdown of each expenditure category.

Funding Sources

In addition to the General Fund budget, other funding sources may become available. These items have no effect on the General Fund budget or the property tax rate.

| Funding Source | FY 2024 | | FY 2025 | |
|---|----------------------|----------------------|----------------------|----------------------|
| | Budget | Estimate | Proposed | Adopted |
| General Fund - Human Services | 556,100 | 547,630 | 571,470 | 571,470 |
| Grants | 14,600 | 28,560 | 26,000 | 26,000 |
| Donations | 3,020 | 12,700 | 12,700 | 12,700 |
| <i>Subtotal: Special Revenue Funds</i> | <i>17,620</i> | <i>41,260</i> | <i>38,700</i> | <i>38,700</i> |
| Total | 573,720 | 588,890 | 610,170 | 610,170 |

Personnel Requirements

| Full Time Equivalents (FTE) | FY 2024 | | FY 2025 | |
|------------------------------|-------------|-------------|-------------|-------------|
| | Budget | Estimate | Proposed | Adopted |
| Regular Full Time Employees | 4.17 | 4.17 | 4.17 | 4.17 |
| Regular Part Time Employees | 2.58 | 2.55 | 2.58 | 2.58 |
| Temporary/Seasonal Employees | - | 0.25 | 0.25 | 0.25 |
| Total | 6.75 | 6.97 | 7.00 | 7.00 |

Budget Commentary

The overall FY 24 expenditures are expected to come in over budget by \$15,170 or 2.6% as result of using grant funds. The FY 24 General Fund expenditures are expected to be under budget by \$8,470 or 1.5% as a result of receiving and using grant funds and donations. The overall FY 25 proposed budget reflects an increase of \$36,450 or 6.4% as compared to the FY 24 budget primarily due to the increased use of grant funding. The FY 25 General Fund budget reflects an increase of \$15,370 or 2.8% as compared to the FY 24 budget primarily due to Personnel costs offset by the increased use of Special Revenue Funds.

SOCIAL SERVICES

Products & Services

| | | | |
|--|------------------|---|------------------|
| Casework Services | \$238,160 | Support Services | \$177,080 |
| <ul style="list-style-type: none">Provide casework services and advocacy to seniors, adults with disabilities, families and individuals who reside in WindsorProvide information and referral services about local, state and federal social services programs to Windsor residentsProvide counseling, education and eligibility enrollment choices related to Medicare, Medicare supplements, Medicare Advantage plans, prescription drug plans and Medicare Savings plansTriage and provide relocation support on interagency referrals from police, fire, EMS, mobile crisis units and the health departmentPartner with the Hartford Community Court to provide information and referrals to Windsor residents for treatment and supportServe as the Municipal Veteran's Service contact and Municipal Agent for the elderlyProvide support services appointments at the main library as a convenient resource for Windsor center residentsCollaborate with police to effectively support unsheltered residents in Windsor. | | <ul style="list-style-type: none">Plan and lead programs for the monthly Diabetic Support GroupComplete State of CT Renters Rebate application for qualifying Windsor residentsParticipate in the Juvenile Review BoardCollaborate with agencies, civic organizations and town departments to provide outreach and basic needs programs including the WPD National Night Out, Sr. Flu Clinic, Community Block Parties and BOE eventsFacilitate the Windsor Citizens Assisting Residents Everywhere by Sharing (CARES) group made up of volunteers who take on a wide variety of community projectsCollaborate with Windsor Housing Authority to offer a series of informational seminars to residents and staffProvide grandparents raising grandchildren with support, training and resources together with North Central Area Agency on AgingHost educational programs on topics relevant to adults, seniors, families and low-income residents focusing on nutrition, mental health, and other life skillsCollaborate with the YSB to host the Step Into Helping program offering free yard work services for qualifying Windsor residentsRepresent the town on state and regional committees to advocate for people in needMonitor the At-Risk Registry that identifies Windsor residents who might require extra assistance during an emergencyCollaborate with Community Health Resource (CHR) on mental health support and education for the communityProcess applications and support for Project Santa (144 applications in 2023). | |
| Basic Human Needs Programs | \$194,930 | | |
| <ul style="list-style-type: none">Manage the Windsor Food Bank with day and evening hours, Mobile Foodshare, Groceries to Go and more than 30 home deliveries providing supplemental nutritious food to individuals and households in needManage the annual turkey distribution programOrganize and plan semi-monthly SNAP (food stamp) enrollment meetings in collaboration with FoodshareDetermine eligibility and process applications for Windsor Fuel Bank and Operation Fuel.Assist clients with enrollment in energy assistance programs and negotiating payment arrangements to avoid utilities shutoffPartner with the Windsor Food and Fuel Bank to support ongoing food drives, as well as, fuel and basic needs assistanceChair the monthly Windsor Hunger Action Team meetings. | | | |



Hunger Action Month Longest Table event

HUMAN SERVICES

FY 2024 Highlights

The Social Services team facilitated 37 community food drives with promotion, coordination of pick-up, and organizing collected donations this year from organizations including the Kiwanis Canoe Race, Lions Club Food Drive and many neighborhood collections compared to 25 last year.

The annual turkey distribution offered both daytime and evening pick-up hours with drive-thru service. 270 households were registered compared to 216 last year. For the first time in recent history, CT Foodshare was unable to meet the demand and following outreach to the community through social media, Windsor residents donated 80 turkeys and one chicken in a three day span to ensure all our neighbors enjoyed a holiday meal.

Windsor C.A.R.E.S. collected 3,108 pairs of new winter socks that were distributed to those in need compared to 1,883 last year. Thank you to our collection site partners: Windsor Town Hall, Windsor Main Library, Dom's Broad Street Eatery, Hairiology, Jim's Pizza, Family Pizza, Wilson Library, Blue Dragon Fly, The Bean and Windsor Police Department.

Requests for fuel assistance continue to escalate. Staff processed 129 applications to date as compared to 116 last year during the same time period.

The Windsor Food and Fuel Bank (WFFB) continues to be an invaluable partner to the department and Windsor is fortunate to have these hard-working and compassionate volunteers in its corner. In addition to its ongoing support of the Food Bank and auxiliary programs such as Weekend Wheels, the WFFB assisted 23 Windsor families with rent/ mortgage assistance in the past year.

The Town of Windsor Hunger Action Team (HAT), which includes resident volunteers together with representatives of town civic organizations, the Board of Education, and town employees hosted the Longest Table event in September. The goal of this Hunger Action Month event was to bring awareness to food insecurity and mental health in our community. During the event 169 people shared a meal and participated in a staff led community conversation highlighting the impact hunger can have on ourselves and others.

An extensive marketing campaign and outreach at Windsor Authority locations to promote the state-funded Renters Rebate program was launched. 172 total Windsor applications were processed as compared to 86 last year. Of those, 172 applications, 78 were WHA residents and 94 were non-housing residents.

In a new collaboration with Hartford Community Court, a Social Services caseworker works at the Hartford Community Court office twice a month to provide support, resources, and referrals for Windsor residents who have been charged with misdemeanor cases. This partnership was caused by the closing of the Enfield Community Court which resulted in Windsor cases being moved to the Hartford Community Court. Through the efforts between our caseworker, the judge, the public defender's office, the state's attorney's office, and the city and state health services departments, Windsor residents will have a chance to receive the support they need to address the underlying issues that lead to criminal behavior and hopefully reduce recidivism.

Our partnership with the Windsor Housing Authority continues to grow and this year information seminars were offered at housing authority sites on topics such as energy assistance, CHR Mental Health First Aide 2 part Certification, planning for emergencies and the Renters Rebate program.

The new *Step into Helping* program in partnership with the Youth Services Bureau provided free yard work services to 10 residents registered on the At-Risk Registry and participants in the Social Services Kinship Program.

Following a three-year absence, the Connecticut Renewal Team (CRT) reinstated a staff person in September to work out of the Social Services office two days a week. We continue to work together with CRT to offer assistance to residents who require extra support for energy assistance during and after their appointments.

Together with the Windsor Police, we began a partnership with Journey Home from West Hartford. Journey Home assists in coordinating efforts in Connecticut's Capital Region to combat homelessness.

HUMAN SERVICES

| <i>Key Statistics</i> | FY 2021 Actual | FY 2022 Actual | FY 2023 Actual | FY 2024 Estimate | FY 2025 Target |
|--|-------------------|-------------------|-------------------|---------------------|-------------------|
| Number of times the food bank was utilized annually (duplicated number of households) | 2,486 | 2,735 | 3,724 | 4,000 | 4,000 |
| Participants in support groups and special events (duplicated number of actual participants per group) | 37 | 251 | 62 | 220 | 75 |
| Telephone and walk-in contacts related to case management | 5,539 | 5,422 | 7,805 | 6,850 | 6,850 |
| Inquiries and requests for energy assistance from Social Services staff | 1,550 | 1,703 | 2,856 | 2,950 | 2,950 |

| <i>Performance Measures</i> | FY 2023 Actual | FY 2024 Target | FY 2024 Estimate | FY 2025 Target |
|---|-------------------|-------------------|---------------------|-------------------|
| Total number of volunteer hours contributed to all social services programs | 1,529 | 3,500 | 2,169 | 3,500 |
| Achieve a "good" or "very good" rating of at least 80% of those clients participating in supplemental nutrition food programs | 100% | 100% | 100% | 100% |

A fun fact about the value of our services...

CT Foodshare allocated 140 turkeys and 60 chickens for our annual turkey distribution. Due to the increased need for food assistance, our department had 270 registrations for this program, leaving the program short 69 turkeys and one chicken. Social media outreach to the community resulted in an overwhelming and heartfelt response by Windsor residents who donated 80 turkeys and a chicken within 72 hours allowing us to meet the need of every household registered!

FY 2025 Goals

1. Enrich and continue to strengthen our partnership with staff and residents of Windsor Housing Authority by planning quarterly topical on-site seminars.
2. In partnership with the Windsor Food and Fuel Bank, coordinate increased monthly food distributions from one to two per month to address the rising surge of food insecurity in our community.

SPECIAL REVENUE FUNDS

Human Services

| Project # | Project Name | Beginning Balance (7/1/23) | FY 2024 | | | Projected Balance (6/30/24) | FY 2025 | | Projected Balance (6/30/25) |
|-----------|--------------------------------|----------------------------|-------------------|------------------------|-----------------------------|-----------------------------|-------------------|-----------------------|-----------------------------|
| | | | Projected Revenue | Estimated Expenditures | Projected Balance (6/30/24) | | Projected Revenue | Budgeted Expenditures | |
| 3816 | Human Services Assistance Fund | 57,463 | - | 8,000 | 49,463 | - | 8,000 | 41,463 | |
| 3840 | Community Partnership Funds | 21,547 | 10,020 | 8,000 | 23,567 | - | - | 8,000 | 15,567 |
| 3513/3514 | NCAAA* Groceries To Go | - | 4,850 | 4,850 | - | 5,000 | 5,000 | - | |
| 3512/3520 | NCAAA* Grandparents & Kinship | - | 7,710 | 7,710 | - | 5,000 | 5,000 | - | |
| 3867 | Windsor Food and Fuel Bank | - | 12,500 | 12,500 | - | 12,500 | 12,500 | - | |
| 3901 | Social Services Donations | 810 | - | 200 | 610 | - | - | 200 | 410 |
| | | 79,819 | 35,080 | 41,260 | 73,639 | | 22,500 | 38,700 | 57,439 |

*North Central Area Agency on Aging

#3816 - Human Services Assistance Fund - Funds from this account are approved for usage by the Human Services Committee for individuals who are incapacitated due to illness, disability or crisis situations.

#3840 - Community Partnership Funds - Funds are from partners such as Operation Fuel and CT Foodshare. These funds are used to support the social service division with special events, marketing materials and other departmental needs.

#3513/3514 - NCAAA Groceries to Go Grant - Funds from this account support part time hours and supplies for the Groceries To Go program.

#3512/3520 - NCAAA Grandparents & Kinship Grant - Funds from this account support part time hours and supplies for the Grandparent and Kinship Circle program.

#3867 - Windsor Food and Fuel Bank (formally known as "Windsor Community Service Council") - Funds are used to offset the cost of fuel for the cargo van that is used to pick up food and support for part-time staff.

#3901 - Social Services Donations- Funds are used to support programs of the Social Services division.

Health Services

HEALTH SERVICES

Health and Emergency Management is responsible for protecting and promoting the health of citizens, protecting and improving the environment, providing support during natural and man-made emergencies and leading town efforts in emergency planning.

Expenditures

| Expenditures by Category * | FY 2023 | FY 2024 | | FY 2025 | |
|----------------------------|----------------|----------------|----------------|----------------|----------------|
| | Actual | Budget | Estimate | Proposed | Adopted |
| Personnel | 608,330 | 640,430 | 680,560 | 711,650 | 711,650 |
| Supplies | 15,622 | 24,160 | 37,320 | 35,950 | 35,950 |
| Services | 59,922 | 78,230 | 127,870 | 131,160 | 131,160 |
| Maintenance & Repair | 1,730 | 1,800 | 1,800 | 1,800 | 1,800 |
| Grants & Contributions | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - |
| Energy & Utility | 11,486 | 13,800 | 14,330 | 14,850 | 14,850 |
| Total | 697,090 | 758,420 | 861,880 | 895,410 | 895,410 |

* Please see Appendix E for a breakdown of each expenditure category.

Funding Sources

In addition to the General Fund budget, other funding sources may become available. These items have no effect on the General Fund budget or the property tax rate.

| Funding Source | FY 2023 | FY 2024 | | FY 2025 | |
|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | Actual | Budget | Estimate | Proposed | Adopted |
| General Fund - Health Services | 556,428 | 646,360 | 617,320 | 645,000 | 645,000 |
| Grants | 109,634 | 63,590 | 197,260 | 203,110 | 203,110 |
| Donations | - | - | - | - | - |
| User Fees | 31,028 | 48,470 | 47,300 | 47,300 | 47,300 |
| <i>Subtotal: Special Revenue Funds</i> | <i>140,662</i> | <i>112,060</i> | <i>244,560</i> | <i>250,410</i> | <i>250,410</i> |
| Total | 697,090 | 758,420 | 861,880 | 895,410 | 895,410 |

Personnel Requirements

| Full Time Equivalents (FTE) | FY 2023 | FY 2024 | | FY 2025 | |
|------------------------------|-------------|-------------|-------------|-------------|-------------|
| | Actual | Budget | Estimate | Proposed | Adopted |
| Regular Full Time Employees | 4.00 | 5.00 | 5.00 | 5.00 | 5.00 |
| Regular Part Time Employees | 1.20 | 1.10 | 1.32 | 1.33 | 1.33 |
| Temporary/Seasonal Employees | 1.25 | 0.28 | 1.04 | 0.93 | 0.93 |
| Total | 6.45 | 6.38 | 7.36 | 7.26 | 7.26 |

Budget Commentary

The overall FY 24 expenditures are expected to come in over budget by \$103,460 or 13.6% due to an increase in available grant funding to be used for additional Personnel, Supplies and Services costs. The FY 24 General Fund expenditures are expected to be under budget by \$29,040 or 4.5% due to the receipt of these grant funds. The overall FY 25 proposed budget reflects an increase of \$136,990 or 18.1% as compared with the FY 24 budget and is also due to an increase in available grant funding. The FY 25 General Fund proposed budget reflects a decrease of \$1,360 or 0.2%.

HEALTH SERVICES EXPENDITURE BREAKDOWN BY FUND

General Fund Expenditures:

| Expenditures by Category | FY 2023 Actual | FY 2024 | | FY 2025 | |
|--------------------------|-------------------|----------------|----------------|----------------|----------------|
| | | Budget | Estimate | Proposed | Adopted |
| Personnel | 502,674 | 582,460 | 553,420 | 580,800 | 580,800 |
| Supplies | 5,468 | 5,600 | 5,600 | 5,600 | 5,600 |
| Services | 35,573 | 43,300 | 43,300 | 43,600 | 43,600 |
| Maintenance & Repair | 1,730 | 1,800 | 1,800 | 1,800 | 1,800 |
| Grants & Contributions | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - |
| Energy & Utility | 10,983 | 13,200 | 13,200 | 13,200 | 13,200 |
| Total | 556,428 | 646,360 | 617,320 | 645,000 | 645,000 |

Town Support for Education and Charges to Other Department Expenditures:

| Expenditures by Category | FY 2023 Actual | FY 2024 | | FY 2025 | |
|--------------------------|-------------------|----------|----------|----------|----------|
| | | Budget | Estimate | Proposed | Adopted |
| Personnel | - | - | - | - | - |
| Supplies | - | - | - | - | - |
| Services | - | - | - | - | - |
| Maintenance & Repair | - | - | - | - | - |
| Grants & Contributions | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - |
| Energy & Utility | - | - | - | - | - |
| Total | - | - | - | - | - |

Special Revenue & Other Fund Expenditures:

| Expenditures by Category | FY 2023 Actual | FY 2024 | | FY 2025 | |
|--------------------------|-------------------|----------------|----------------|----------------|----------------|
| | | Budget | Estimate | Proposed | Adopted |
| Personnel | 105,656 | 57,970 | 127,140 | 130,850 | 130,850 |
| Supplies | 10,154 | 18,560 | 31,720 | 30,350 | 30,350 |
| Services | 24,349 | 34,930 | 84,570 | 87,560 | 87,560 |
| Maintenance & Repair | - | - | - | - | - |
| Grants & Contributions | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - |
| Energy & Utility | 503 | 600 | 1,130 | 1,650 | 1,650 |
| Total | 140,662 | 112,060 | 244,560 | 250,410 | 250,410 |

Total Expenditures (agrees with page I-1):

| Expenditures by Category | FY 2023 Actual | FY 2024 | | FY 2025 | |
|--------------------------|-------------------|----------------|----------------|----------------|----------------|
| | | Budget | Estimate | Proposed | Adopted |
| Personnel | 608,330 | 640,430 | 680,560 | 711,650 | 711,650 |
| Supplies | 15,622 | 24,160 | 37,320 | 35,950 | 35,950 |
| Services | 59,922 | 78,230 | 127,870 | 131,160 | 131,160 |
| Maintenance & Repair | 1,730 | 1,800 | 1,800 | 1,800 | 1,800 |
| Grants & Contributions | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - |
| Energy & Utility | 11,486 | 13,800 | 14,330 | 14,850 | 14,850 |
| Total | 697,090 | 758,420 | 861,880 | 895,410 | 895,410 |

HEALTH SERVICES

Budget Information

Fiscal Year 2021-2025

Expenditures

| Expenditures by Category * | FY 2021 | FY 2022 | FY 2023 | FY 2024 | | FY 2025 | |
|----------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | Actual | Actual | Actual | Budget | Estimate | Proposed | Adopted |
| Personnel | 580,372 | 606,747 | 608,330 | 640,430 | 680,560 | 711,650 | 711,650 |
| Supplies | 56,354 | 26,304 | 15,622 | 24,160 | 37,320 | 35,950 | 35,950 |
| Services | 116,129 | 211,554 | 59,922 | 78,230 | 127,870 | 131,160 | 131,160 |
| Maintenance & Repair | 3,828 | 5,077 | 1,730 | 1,800 | 1,800 | 1,800 | 1,800 |
| Grants & Contributions | - | 1,000 | - | - | - | - | - |
| Capital Outlay | - | 640 | - | - | - | - | - |
| Energy & Utility | 10,829 | 10,923 | 11,486 | 13,800 | 14,330 | 14,850 | 14,850 |
| Total | 767,512 | 862,245 | 697,090 | 758,420 | 861,880 | 895,410 | 895,410 |

* Please see Appendix E for a breakdown of each expenditure category.

Funding Sources

In addition to the General Fund budget, other funding sources may become available. These items have no effect on the General Fund budget or the property tax rate.

| Funding Source | FY 2021 | FY 2022 | FY 2023 | FY 2024 | | FY 2025 | |
|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | Actual | Actual | Actual | Budget | Estimate | Proposed | Adopted |
| General Fund - Health Services | 393,137 | 508,539 | 556,428 | 646,360 | 617,320 | 645,000 | 645,000 |
| Grants | 299,299 | 209,963 | 109,634 | 63,590 | 197,260 | 203,110 | 203,110 |
| Donations | - | - | - | - | - | - | - |
| User Fees | 75,076 | 143,744 | 31,028 | 48,470 | 47,300 | 47,300 | 47,300 |
| <i>Subtotal: Special Revenue Funds</i> | <i>374,375</i> | <i>353,706</i> | <i>140,662</i> | <i>112,060</i> | <i>244,560</i> | <i>250,410</i> | <i>250,410</i> |
| Total | 767,512 | 862,245 | 697,090 | 758,420 | 861,880 | 895,410 | 895,410 |

INSPECTION AND REGULATION

The Inspection and Regulation division protects the public's health by using scientific investigative techniques to identify and abate environmental causes of disease and by working with residents and businesses to find environmentally acceptable alternatives to development and community issues.

Expenditures

| Expenditures by Category * | FY 2024 | | FY 2025 | |
|----------------------------|----------------|----------------|----------------|----------------|
| | Budget | Estimate | Proposed | Adopted |
| Personnel | 252,570 | 247,500 | 257,530 | 257,530 |
| Supplies | 4,400 | 4,400 | 4,400 | 4,400 |
| Services | 56,240 | 59,210 | 59,210 | 59,210 |
| Maintenance & Repair | 1,700 | 1,700 | 1,700 | 1,700 |
| Grants & Contributions | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Energy & Utility | 8,960 | 8,960 | 8,960 | 8,960 |
| Total | 323,870 | 321,770 | 331,800 | 331,800 |

* Please see Appendix E for a breakdown of each expenditure category.

Funding Sources

In addition to the General Fund budget, other funding sources may become available. These items have no effect on the General Fund budget or the property tax rate.

| Funding Source | FY 2024 | | FY 2025 | |
|---|----------------------|----------------------|----------------------|----------------------|
| | Budget | Estimate | Proposed | Adopted |
| General Fund - Health Services | 295,870 | 283,720 | 278,230 | 278,230 |
| Grants | - | 10,050 | 25,570 | 25,570 |
| Private Contributions | - | - | - | - |
| Reimbursements | - | - | - | - |
| User Fees | 28,000 | 28,000 | 28,000 | 28,000 |
| <i>Subtotal: Special Revenue Funds</i> | <i>28,000</i> | <i>38,050</i> | <i>53,570</i> | <i>53,570</i> |
| Total | 323,870 | 321,770 | 331,800 | 331,800 |

Personnel Requirements

| Full Time Equivalents (FTE) | FY 2024 | | FY 2025 | |
|------------------------------|-------------|-------------|-------------|-------------|
| | Budget | Estimate | Proposed | Adopted |
| Regular Full Time Employees | 1.75 | 1.67 | 1.67 | 1.67 |
| Regular Part Time Employees | 0.75 | 0.90 | 0.92 | 0.92 |
| Temporary/Seasonal Employees | 0.20 | 0.20 | 0.20 | 0.20 |
| Total | 2.70 | 2.77 | 2.79 | 2.79 |

Budget Commentary

The overall FY 24 expenditures are expected to come in under budget by \$2,100 or 0.6% due to Personnel costs. The FY 24 General Fund expenditures are expected to come in under budget by \$12,150 or 4.1% primarily due to a multi-year DPH Workforce Development grant and a multi-year Lead Poisoning Epidemiological Investigations grant funding for Personnel costs. The overall FY 25 proposed budget reflects an increase of \$7,930 or 2.4% as compared to the FY 24 budget due to increased Personnel costs related to grant funding. The FY 25 General Fund proposed budget reflects a decrease of \$17,640 or 4.1% primarily due to grant funding for Personnel costs.

INSPECTION AND REGULATION

Products & Services

| | | | |
|---|------------------|--|-----------------|
| <i>Food Safety</i> | \$94,900 | <i>Emergency & Hazardous Situations</i> | \$27,710 |
| <ul style="list-style-type: none">Issue permits and inspect 150 permanent food service establishmentsIssue permits to approximately 85 temporary food operations conducted at community eventsConduct a plan review for all new and renovated food service establishmentsInvestigate all complaints of improper food sanitation and all reports of alleged foodborne diseaseMonitor all food recallsConduct educational sessions and updates for food service managers, employees and civic groups. | | <ul style="list-style-type: none">Coordinate with Fire Department and the CT Department of Energy & Environmental Protection (DEEP) in the investigation and mitigation of hazardous material incidentsRespond to potential bio-terror incidents (63 since 2002) as a member of the town's Biohazard Assessment Response TeamExercise oversight of cleanup of industrial wastes and coordinate with CT DEEP and the U.S. Environmental Protection Agency (EPA)Assist the Windsor Volunteer Fire Department (WVFD) and the Fire Marshal at fire scenes, when requestedProvide administrative, planning and staffing support for emergency management operations, including the town's Emergency Operations Center, shelter management, decontamination, public health emergency response planning for bioterrorism (BT) and other all-hazard response and mitigation activitiesReview, approve and monitor relocation cases together with Social Services. | |
| <i>Drinking Water Protection</i> | \$9,970 | <i>Mosquito Control</i> | \$40,620 |
| <ul style="list-style-type: none">Perform sanitary surveys and issue permits for private drinking water well construction or repairReview well water analyses required after well construction or upon the sale of dwellings with private water suppliesRespond to water quality questions and complaints. | | <ul style="list-style-type: none">Organize, monitor, direct and assess treatment of town-owned property by a licensed mosquito contractor to prevent mosquito breedingTreat approximately 4,600 storm water drainage catch basins multiple times from June through September to prevent mosquito breedingDistribute mosquito "dunk packets" to Windsor residents free of charge and educate residents so that they can treat standing water on their propertyAdvise residents on tick identification and infection associated with Lyme disease. | |
| <i>Waste Water Disposal</i> | \$28,110 | <i>Environmental Assessment</i> | \$10,970 |
| <ul style="list-style-type: none">Investigate soil conditions, review plans, issue construction permits, inspect construction and issue discharge permits for new, repaired or reconstructed private on-site sewage disposal systemsInvestigate complaints of improper sewage discharge or overflow and coordinate with the MDC as neededReview and approve building additions and new pool locations, etc. for properties served by septic systemsContinue to monitor CT Department of Transportation compliance with glycol discharge from Bradley International Airport to Rainbow and Seymour Hollow Brooks. | | <ul style="list-style-type: none">Review proposed site developments for compliance with public health, safety and environmental statutes and regulationsAssist realtors, consultants, property owners and others with environmental and health-related questions. | |
| <i>Public Health Nuisances</i> | \$111,440 | | |
| <ul style="list-style-type: none">Receive and investigate more than 330 complaints and issue over 90 abatement orders as necessary including, but not limited to, property maintenance, housing, refuse and litter, hazardous materials, air pollution odors and noiseMaintain a vacant property nuisance abatement program. | | | |
| <i>Institutional Health and Safety</i> | \$8,080 | | |
| <ul style="list-style-type: none">Inspect for compliance with state regulations and licensing requirements and investigate any complaints of unsanitary conditions at 11 public and private schools, five day care centers, 16 public/semi-public swimming pools and spas, two youth resident and day camps, four group homes, parks and public playgrounds, one school infirmary, six hotels, motels and salons. | | | |

DISEASE PREVENTION AND CONTROL

The Disease Prevention and Control division preserves and promotes public health by identifying, investigating and tracking diseases within the community and provides services and information that enable residents to prevent and avoid diseases and injuries.

Expenditures

| Expenditures by Category * | FY 2024 | | FY 2025 | |
|----------------------------|----------------|----------------|----------------|----------------|
| | Budget | Estimate | Proposed | Adopted |
| Personnel | 260,190 | 296,570 | 308,920 | 308,920 |
| Supplies | 5,360 | 8,980 | 8,780 | 8,780 |
| Services | 9,760 | 49,360 | 34,360 | 34,360 |
| Maintenance & Repair | 100 | 100 | 100 | 100 |
| Grants & Contributions | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Energy & Utility | 3,490 | 3,490 | 3,490 | 3,490 |
| Total | 278,900 | 358,500 | 355,650 | 355,650 |

* Please see Appendix E for a breakdown of each expenditure category.

Funding Sources

In addition to the General Fund budget, other funding sources may become available. These items have no effect on the General Fund budget or the property tax rate.

| Funding Source | FY 2024 | | FY 2025 | |
|---|----------------------|-----------------------|----------------------|----------------------|
| | Budget | Estimate | Proposed | Adopted |
| General Fund - Health Services | 258,220 | 248,200 | 279,370 | 279,370 |
| Grants | 19,680 | 109,300 | 75,280 | 75,280 |
| Private Contributions | - | - | - | - |
| Reimbursements | - | - | - | - |
| User Fees | 1,000 | 1,000 | 1,000 | 1,000 |
| <i>Subtotal: Special Revenue Funds</i> | <i>20,680</i> | <i>110,300</i> | <i>76,280</i> | <i>76,280</i> |
| Total | 278,900 | 358,500 | 355,650 | 355,650 |

Personnel Requirements

| Full Time Equivalents (FTE) | FY 2024 | | FY 2025 | |
|------------------------------|-------------|-------------|-------------|-------------|
| | Budget | Estimate | Proposed | Adopted |
| Regular Full Time Employees | 2.07 | 2.15 | 2.15 | 2.15 |
| Regular Part Time Employees | 0.30 | 0.36 | 0.36 | 0.36 |
| Temporary/Seasonal Employees | - | 0.48 | 0.50 | 0.50 |
| Total | 2.37 | 2.99 | 3.01 | 3.01 |

Budget Commentary

The overall FY 24 expenditures are expected to come in over budget by \$79,600 or 28.5% due to an increase in funding related to the ELC-2 Enhancing Covid grant and the Preventative Health Strategies Suicide Prevention grant. The FY 24 General Fund budget is projected to come in under budget by \$10,020 or 3.9% due to grant funding related to these same grants. The overall FY 25 proposed budget reflects an increase of \$76,750 or 27.5% as compared with the FY 24 budget due to associated costs related to the Preventative Health Strategies Suicide Prevention grant. The FY 25 General Fund proposed budget reflects an increase of \$21,150 or 8.2% as compared to the FY 24 budget due primarily to Personnel costs.

DISEASE PREVENTION AND CONTROL

Products & Services

Community Assessment

\$119,930

- Gather and monitor local health data in order to evaluate and plan for community health needs
- Continue working with the Windsor School Readiness Council with the goal of improving student success for all our children through the collaboration of educators, parents and community partners
- Collaborate with local graduate school nursing, community health and public health programs to offer internship opportunities to students especially when there is an interest in community assessment.

Epidemiological Investigations

\$102,660

- Review, record and follow-up as necessary all cases of state-mandated Reportable Diseases and Laboratory Reportable Significant Findings occurring in Windsor residents (e.g. chickenpox, COVID-19, diphtheria, hepatitis, HIV, influenza, lead poisoning in children and adults, Lyme disease, measles, meningococcal disease, monkeypox, rabies, RSV, SARS, MERS-CoV, Ebola, Zika virus, sexually transmitted diseases, tuberculosis, food-borne diseases, etc.) and the 14 diseases that are possible indicators of bioterrorist activity (e.g., anthrax, botulism, plague, Ricin poisoning, smallpox, Tularemia, etc.)
- Monitor outbreaks and provide guidance for infectious diseases reported by local nursing homes, schools and day care facilities
- Collect lab specimens, review lab reports and investigate all potential rabies contacts involving animal or human exposure and advise those involved about the risk, prevention and treatment of rabies
- Collaborate with the Connecticut Association of Public Health Nurses (CAPHN) to establish a TB screening process for class B entrants who have recently arrived in Windsor and the greater Hartford area.

Community Programs

\$133,060

- Provide information and training related to Weapons of Mass Destruction and bioterrorism (BT) including pandemic flu, smallpox, anthrax, SARS and other potential BT agents
- Focus on increasing public access to Automated External Defibrillators (AEDs) in the community through the Heart Start program including updating the AED plans as necessary
- As members of the Hunger Action Team, collaborate with town departments, the Board of Education and regional partners and agencies to address the nutritional needs of Windsor's families
- Promote head injury prevention and safety through a bicycle, multi-sport and ski helmet program that makes helmets available in the department for people of all ages
- Distribute the Vial of Life product to Windsor residents
- Sponsor visits by the Mobile Mammography Van to provide mammogram screenings to women with and without insurance coverage
- Provide OSHA-required blood borne pathogen and airborne pathogen training and testing for town employees and assist in monitoring town compliance as required in these areas
- Participate on the town employee Wellness Committee and WinWellness program planning committee
- Collaborate with community partners with planning and implementation of the Project Santa Toy Drive and toy giveaway program
- Precept UConn nursing students and develop objectives for public health clinical rotation. Six UCONN Certificate Entry into Nursing (CEIN) students rotated through Caring Connection, Health Department and the Senior Center
- Collaborate with Public Relations to raise public awareness of Health Department resources
- Provide community education programs as outlined in the Mental Health Promotion and Suicide Prevention, Vaccination and Lead Poisoning Prevention grants.

CLINIC SERVICES

Clinic Services ensures that primary health care services are available and accessible to all Windsor residents regardless of age, sex, race or economic status.

Expenditures

| Expenditures by Category * | FY 2024 | | FY 2025 | |
|----------------------------|----------------|----------------|----------------|----------------|
| | Budget | Estimate | Proposed | Adopted |
| Personnel | 86,830 | 95,250 | 104,870 | 104,870 |
| Supplies | 14,000 | 23,540 | 22,370 | 22,370 |
| Services | 1,700 | 8,780 | 26,230 | 26,230 |
| Maintenance & Repair | - | - | - | - |
| Grants & Contributions | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Energy & Utility | - | 530 | 1,050 | 1,050 |
| Total | 102,530 | 128,100 | 154,520 | 154,520 |

* Please see Appendix E for a breakdown of each expenditure category.

Funding Sources

In addition to the General Fund budget, other funding sources may become available. These items have no effect on the General Fund budget or the property tax rate.

| Funding Source | FY 2024 | | FY 2025 | |
|---|----------------------|----------------------|----------------------|----------------------|
| | Budget | Estimate | Proposed | Adopted |
| General Fund - Health Services | 83,060 | 76,190 | 78,800 | 78,800 |
| Grants | - | 33,610 | 57,420 | 57,420 |
| Private Contributions | - | - | - | - |
| Reimbursements | - | - | - | - |
| User Fees | 19,470 | 18,300 | 18,300 | 18,300 |
| <i>Subtotal: Special Revenue Funds</i> | <i>19,470</i> | <i>51,910</i> | <i>75,720</i> | <i>75,720</i> |
| Total | 102,530 | 128,100 | 154,520 | 154,520 |

Personnel Requirements

| Full Time Equivalents (FTE) | FY 2024 | | FY 2025 | |
|------------------------------|---------|----------|----------|---------|
| | Budget | Estimate | Proposed | Adopted |
| Regular Full Time Employees | 0.69 | 0.69 | 0.69 | 0.69 |
| Regular Part Time Employees | 0.05 | 0.06 | 0.05 | 0.05 |
| Temporary/Seasonal Employees | 0.08 | 0.36 | 0.23 | 0.23 |
| | 0.82 | 1.11 | 0.97 | 0.97 |

Budget Commentary

The overall FY 24 expenditures are expected to come in over budget by \$25,570 or 24.9% due to increased costs associated with the CDC Immunizations & Vaccines for Children grant. The FY 24 General Fund is expected to come in under budget by \$6,870 or 8.3% due to the re-allocation of funding from this same grant. The overall FY 25 proposed budget reflects an increase of \$51,990 or 50.7% as compared to FY 24 due to grant related increased Personnel and Services costs associated with the CDC Immunizations & Vaccines for Children grant. The FY 25 General Fund proposed budget reflects a decrease of \$4,260 or 5.1% as compared to the FY 24 budget due to the same reason.

CLINIC SERVICES

Products & Services

Health Screenings

\$19,640

- The Senior Health and Wellness Fair was held at the L.P. Wilson Community Center. Windsor Health Department received and administered nearly 140 high dose flu vaccines to person who were eligible. The standard dose of the flu vaccines was also administered
- Hosted Take the Time Mobile Mammography Program through Hartford Hospital biannually. 29 women were screened in FY 23.

Immunization Clinics

\$117,370

- Administer approximately 450 doses of seasonal flu vaccine to Windsor and South Windsor citizens 18 years of age and older, town emergency responders, town staff and local business partners
- Participate as a member of the Connecticut Immunization Coalition, to improve vaccination rates and plan for statewide flu immunizations
- Collaborate with local physicians, clinics and hospitals to assist customers in getting required immunizations for school and travel
- Continue newly established electronic billing to enhance flu vaccine access to Windsor residents and efficient billing processes

Health Services

\$17,510

- Provide public health information to residents seeking access to health services by responding to their questions and referring them to health care providers and other health services
- Confer with state and local health care professionals and health agencies on issues related to the provision of health services, the interpretation of public health code requirements and community public health issues
- Partner with the Windsor Public Schools and Community Health Center's (CHC) Mobile Dental Services, to provide dental services to students on site, as well as education and information to the public about these services
- Collaborate with Information Technology and Public Relations to provide and promote health services and health information.

EMERGENCY MANAGEMENT

The Emergency Management division develops, maintains and implements an up-to-date emergency operations plan for the entire town, supports the activities of the town's emergency responders as they respond to natural and man-made emergencies and is the lead department for local bioterrorism planning.

Expenditures

| Expenditures by Category * | FY 2024 | | FY 2025 | |
|----------------------------|---------------|---------------|---------------|---------------|
| | Budget | Estimate | Proposed | Adopted |
| Personnel | 40,840 | 41,240 | 40,330 | 40,330 |
| Supplies | 400 | 400 | 400 | 400 |
| Services | 10,530 | 10,520 | 11,360 | 11,360 |
| Maintenance & Repair | - | - | - | - |
| Grants & Contributions | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Energy & Utility | 1,350 | 1,350 | 1,350 | 1,350 |
| Total | 53,120 | 53,510 | 53,440 | 53,440 |

* Please see Appendix E for a breakdown of each expenditure category.

Funding Sources

In addition to the General Fund budget, other funding sources may become available. These items have no effect on the General Fund budget or the property tax rate.

| Funding Source | FY 2024 | | FY 2025 | |
|---|----------------------|----------------------|----------------------|----------------------|
| | Budget | Estimate | Proposed | Adopted |
| General Fund - Health Services | 9,210 | 9,210 | 8,600 | 8,600 |
| Grants | 43,910 | 44,300 | 44,840 | 44,840 |
| Private Contributions | - | - | - | - |
| Reimbursements | - | - | - | - |
| User Fees | - | - | - | - |
| <i>Subtotal: Special Revenue Funds</i> | <i>43,910</i> | <i>44,300</i> | <i>44,840</i> | <i>44,840</i> |
| Total | 53,120 | 53,510 | 53,440 | 53,440 |

Personnel Requirements

| Full Time Equivalents (FTE) | FY 2024 | | FY 2025 | |
|------------------------------|-------------|-------------|-------------|-------------|
| | Budget | Estimate | Proposed | Adopted |
| Regular Full Time Employees | 0.49 | 0.49 | 0.49 | 0.49 |
| Regular Part Time Employees | - | - | - | - |
| Temporary/Seasonal Employees | - | - | - | - |
| Total | 0.49 | 0.49 | 0.49 | 0.49 |

Budget Commentary

The overall FY 24 expenditures are expected to come in over budget by \$390 or 0.7% due to Personnel costs shifting to another department due to grant funding. The FY 24 General Fund is expected to come in on budget. The overall FY 25 proposed budget reflects an increase of \$320 or 0.6% as compared to the FY 24 budget due to an increase in grant funding for Services. The FY 25 General Fund proposed budget reflects a decrease of \$610 or 6.6% as compared to the FY 24 budget.

EMERGENCY MANAGEMENT

Products & Services

| | | | |
|---|----------|--|----------|
| <i>Emergency Response</i> | \$20,030 | <i>Local Homeland Security</i> | \$33,410 |
| <ul style="list-style-type: none">• Update the town's Emergency Operations Plan (all hazards plan) annually, distribute and review with all town departments• Conduct at least one exercise of the town's Emergency Operations Plan annually and submit action reports to the State Department of Emergency Management and Homeland Security (DEMHS)• Operate and staff the town's Emergency Operations Center during national, state, regional or town-wide emergencies• Act as the primary local contact point with the DEMHS• Participate in the State DEMHS high-band radio network• Work with other town staff to ensure that the town's Emergency Operations Plan is National Incident Management System (NIMS) compliant• Coordinate damage assessment and file state and federal records related to reimbursement for declared emergencies• Develop a list of facilities and resources that can be used during emergency response activities• Recruit and train volunteers to staff shelters and the Emergency Operations Center, and to perform other emergency response activities• Communicate emergency and non-emergency event information to residents, businesses, town staff and others via Everbridge, cell phones, landlines, or text messages• Debrief all incidents impacting the town so that emergency response and recovery plans can be updated | | <ul style="list-style-type: none">• Participate in Local Public Health Preparedness Planning & Coordination (LHPPC) efforts (bioterrorism planning) for Mass Dispensing Area (MDA) Region 3 (Hartford County)• Act as recipient for local bioterrorism funding made available by the federal and state governments• Participate in public health resources typing and inventory of personnel resource information• Participate in the update of the three-year Training and Exercise Plan for the Region• Assign at least one Local Health Department (LHD)/MDA representative to participate in regional drills and exercises• Participate in training & utilization of Connecticut's Health Alert Network (HAN) and maintain a local HAN system• Participate in the annual Centers for Disease Control and Prevention (CDC) Operational Readiness Review (ORR) of all emergency plans for MDA Region 3 (Hartford County)• Conduct and participate in drills and exercises designed to test local, regional, state and national public health preparedness plans• Serve as MDA Region 3 (Hartford County) lead to provide Windsor & South Windsor residents with needed vaccine dispensing and distribution during public health emergencies• Coordinate and schedule distance learning opportunities for public health, emergency management and police• Participate in Project Public Health Ready (PPHR) with Region 3 to correlate plans with the region and DPH guidance• Conduct a walk-through of Point of Dispensing (POD) sites (Windsor High School and South Windsor High School) and update POD site in plans• Update Windsor and South Windsor volunteer database and open registration for new volunteers who are interested. | |

HEALTH SERVICES

FY 2024 Highlights

COVID-19 has transitioned from a pandemic to an endemic disease in the United States. It is expected to settle into a seasonable rhythm like influenza and RSV, becoming more active in colder months in northern climates. Given this transition, the administration of the COVID-19 vaccine has shifted to traditional sources such as primary care providers and pharmacies. The role of the Windsor Health Department will be to support the Centers of Disease Control and Prevention (CDC) and the Connecticut Department of Public Health (CT DPH) in its continued efforts to mitigate the transmission of COVID-19.

The Local Health Department Supplemental Funding for Immunization Activities Grant was accepted for a total of \$95,375. While the grant was received in FY 24, the impact of the funding will extend through FY 25 with promotions and programs that will be offered to educate Windsor residents on the role vaccines play in reducing the transmission of vaccine-preventable diseases. The RISE Shuttle will be implemented to provide transportation and enhance access to vaccines to those who have transportation barriers. The educational efforts will include all vaccines across the lifespan for children and adults.

22 flu vaccine clinics were offered and more than 450 individuals were vaccinated. Clinics were held publicly, as well as at private businesses and schools, including Windsor Public Schools. The Health Department also administered flu vaccines to homebound residents in Windsor. The Windsor Health Department maintained its partnership with the South Windsor Health Department for influenza vaccination clinics and held a clinic for the Town of South Windsor staff in October. The Health Department provided FluZone, the high dose flu vaccine, to those eligible at the Senior Health and Wellness Fair.

The Windsor Health Department also received a Workforce Development Grant and will use the grant dollars to provide professional development for health department staff. The Health Department continues to host UCONN nursing students and continued a rotation with the Caring Connection, the Windsor Health Department and Windsor Senior Services. The evaluations continue to be positive. The Health Department has also been approved to serve as a Public Health Fellowship site through the CT Department of Public Health and the Yale School of Public Health. These educational opportunities expose students to public health roles and responsibilities and may play a part in succession planning and workforce development.

The Windsor Health Department was also the recipient of a Preventive Health Strategies at Work in Connecticut Communities grant. Windsor health officials had recently learned that Windsor, Connecticut has the second highest crude suicide rate in the state and submitted an application for the Mental Health Promotion and Suicide Prevention grant. The process was competitive and Windsor was awarded \$281,250 over five years to implement grant activities. A start date of April 2024 is anticipated.

In July of 2023, Meagan Bartley was hired as a Sanitarian. Meagan completed extensive training and field standardization to obtain her Food Inspector Certification. In addition, she received her Phase I Subsurface Sewage Disposal and Lead Assessor/Risk Assessor certifications. Trishanna Branford, another Sanitarian in the Department, also obtained her State of Connecticut Phase II Subsurface Sewage Disposal certification. In addition, the Connecticut General Assembly passed regulations to adopt the Food and Drug Administration (FDA) Food Code effective February 17, 2023. The new law will result in a variety of changes for all food establishments in Connecticut and for the local health departments that regulate them. The Health Department is preparing for this change by working with the Department of Public Health's Food Protection Program to receive the latest guidance on the FDA Food Code.

The focus of Emergency Management this year was assessing future needs of emergency management in regards to hazard mitigation. This process will continue into the next year. In addition, time was spent attending Eversource meetings on their emergency response and restoration efforts, along with training on emergency management updates with the State of Connecticut.

HEALTH SERVICES

| <i>Key Statistics</i> | FY 2021 Actual | FY 2022 Actual | FY 2023 Actual | FY 2024 Estimate | FY 2025 Target |
|--|---------------------------|---------------------------|---------------------------|-----------------------------|---------------------------|
| Number of total flu shots administered | 565 | 585 | 526^ | 475 | 525 |
| Number of residential larvicide packets distributed | 38 | 42 | 30 | 61 | 65 |
| Number of public nuisance complaints received* | 270 | 339 | 335 | 330 | 340 |
| Number of persons participating in blood pressure program | 115 | 106 | n/a | n/a | n/a |
| Number of mandatory reportable diseases, emergency illnesses and health conditions reported and reviewed** | 208 | 227 | 173 | 200 | 200 |
| Number of COVID-19 positive cases | 2,294 | 4,325 | 1,991 | n/a | n/a |
| Number of COVID-19 vaccine clinics | 72 | 59 | 28 | n/a^^ | n/a^^ |
| Number of COVID-19 vaccines administered/facilitated | 7,374 | 2,501 | 399 | n/a^^ | n/a^^ |
| Number of animals tested for rabies/number tested positive | 0/0 | 3/1 | 2/0 | 2/0 | 2/0 |
| Number of children reported as having blood lead levels exceeding 3.5ug/dL *** | 0 | 4 | 5 | 5 | 5 |
| Number of housing units relocated under the Uniform Relocation Act | 4 | 10 | 2 | 5 | 6 |
| Number of housing complaints resulting in corrective actions | 10 | 37 | 13 | 30 | 30 |
| Number of bicycle helmets sold | 164 | 34 | 36 | 34 | 40 |

[^]Includes 149 high dose flu vaccines administered by Stop and Shop Pharmacy

^{*} Public nuisance complaints are those complaints received by the department from any source and include complaints involving housing, drinking water, sewage, water pollution, swimming pools, noise, litter, refuse, tall grass, odors and property maintenance, to name a few.

^{**} Consists of over 90 reportable diseases & significant laboratory findings required to be reported to the Director of Health.

^{^^}Administration of COVID-19 vaccines has shifted to traditional sources – Primary Care Providers and Pharmacies

^{***}Minimum blood level required to be reported to director of health and requiring follow-up by Health Department Staff – lowered from 5.0ug/dL to 3.5ug/dL 1/1/2023.

| <i>Performance Measures</i> | FY 2023 Actual | FY 2024 Target | FY 2024 Estimate | FY 2025 Target |
|---|---------------------------|---------------------------|-----------------------------|---------------------------|
| Percentage of required food service inspections performed | 92.6% | 100% | 100% | 100% |
| Acknowledgement time for SeeClickFix complaints | 0.5 days | 0.5 days | 0.5 days | 0.5 days |

A fun fact about the value of our services...

During the past year, the Health Department has conducted more than 450 food service inspections.

HEALTH SERVICES

FY 2025 Goals

1. Conduct a comprehensive Community Health Needs Assessment (CHNA) as part of the Mental Health Promotion and Suicide Prevention Grant to provide critical information in addressing the needs of Windsor residents.
2. Initiate a vaccine education program in conjunction with the CDC RISE (Routine Immunizations on Schedule for Everyone) program to increase vaccination rates in Windsor.
3. Emergency Management will start a review of the current emergency plans for the town.

SPECIAL REVENUE FUNDS

Health Services

| Project # | Project Name | FY 2024 | | | FY 2025 | | | |
|-----------|--|----------------------------|-------------------|------------------------|-----------------------------|-------------------|-----------------------|-----------------------------|
| | | Beginning Balance (7/1/23) | Projected Revenue | Estimated Expenditures | Projected Balance (6/30/24) | Projected Revenue | Budgeted Expenditures | Projected Balance (6/30/25) |
| 3808 | Clinic Services | 89,300 | 26,000 | 18,300 | 97,000 | 18,300 | 18,300 | 97,000 |
| 3814 | Bike & Ski Safety Equipment | 4,083 | 1,000 | 1,000 | 4,083 | 1,000 | 1,000 | 4,083 |
| 3896 | Emergency Mgmt Performance Grant | (12,935) | 4,700 | 5,060 | (13,295) | 5,600 | 5,600 | (13,295) |
| 3897 | Property Maintenance Remediation/Relocation | 36,308 | 15,000 | 28,000 | 23,308 | 15,000 | 28,000 | 10,308 |
| 3912 | ELC-2 Enhancing Covid Grant | (8,230) | 64,830 | 56,600 | - | 22,480 | 22,480 | - |
| 3913/3916 | Public Health Emergency Preparedness | - | 39,240 | 39,240 | - | 39,240 | 39,240 | - |
| 3917 | CDC Immunizations & Vaccines for Children | - | 33,610 | 33,610 | - | 57,420 | 57,420 | - |
| 3918 | Lead Poisoning Epidemiological Investigations | - | 4,580 | 4,580 | - | 4,580 | 4,580 | - |
| 3919 | DPH Workforce Development Grant | - | 64,940 | 5,470 | 59,470 | 20,990 | 20,990 | 59,470 |
| 3920 | Preventative Health Strategies: Suicide Prevention | - | 52,700 | 52,700 | - | 52,800 | 52,800 | - |
| | | 108,525 | 306,600 | 244,560 | 170,565 | 237,410 | 250,410 | 157,565 |

#3808 - Clinic Services - This fund is for the flu clinics and TB testing for the Police Department (per OSHA requirements) that are conducted by the Health Department each year. This account is used to purchase influenza and pneumococcal vaccines and to pay for clinic supplies. Reimbursements are obtained from Medicare and various insurance companies for the shots that are administered each year. The balance in this fund is used to purchase flu and pneumonia vaccine, tuberculin material (for TB testing) and clinic supplies. Fees charged are in the Price Guide.

#3814 - Bike & Ski Safety Equipment - This fund is used for the purchase and sale of bike safety equipment. On occasion, this account can run a deficit when inventory is purchased prior to those helmets being sold.

#3896 - Emergency Management Performance Grant - This grant is from the Department of Emergency Services & Public Protection, Division of Emergency Management & Homeland Security. This grant supports local emergency planning with funding for training, exercises and operational services.

#3897 - Property Maintenance Remediation/Relocation - This fund is used for the remediation of property maintenance violations per Chapter 8, Article VII sec. 8-130(2) of the Town of Windsor Code of Ordinances. The revenues for this project will come from General Fund transfers as well as through reimbursement of monies when a lien is released via property transfer or property owner repayment. In addition, funds from this project are used for the Uniform Relocation Assistance Act (URAA).

#3912 - ELC-2 Enhancing Covid Grant - This reimbursement grant is from the Connecticut Department of Public Health and is intended to enhance local efforts in supporting COVID-19 pandemic surveillance and prevention of further coronavirus transmission.

#3913/3916 - Public Health Emergency Preparedness/Bioterrorism Grant - This is an annual grant received from the Centers for Disease Control via CRCOG. This grant is used for preparing and exercising public health emergency response plans. All monies in this account should be spent each grant year or the unused monies are returned to CRCOG. Grant funds must be spent per a budget submitted to and approved by CRCOG each year.

#3917 - CDC Immunizations & Vaccines for Children - This grant was awarded to Windsor Health Department by the Connecticut Department of Public Health and funding will span 9/1/2023– 6/30/2025. Funding will be used to enhance vaccination capacity and ensure vaccine equity, develop and implement vaccine educational campaigns including media outreach to promote vaccine confidence and address vaccine hesitancy, increase vaccine and outreach efforts and provide financial support to conduct a Rapid Community Assessment (RCA).

#3918 - Lead Poisoning Epidemiological Investigations - This reimbursement grant is from the Connecticut Department of Public Health and is used to support the case investigation of childhood lead cases that are found to have a venous blood lead levels of five micrograms per deciliter or greater. This is a multi-year grant spanning 07/01/2023-12/31/2026.

#3919 - DPH Workforce Development Grant - This grant is from the Connecticut Department of Public Health and is intended to provide financial support to retain existing public health staff and help to train new and existing public health staff through continuing education and regional and national conferences. This grant is a multi-year grant, spanning 11/01/2023-11/30/2027.

#3920 - Preventative Health Strategies: Suicide Prevention - This grant was awarded to Windsor Health Department by the Connecticut Department of Public Health and the funding will span 4/1/2024– 9/30/2028. This funding will be used to conduct a Community Health Needs Assessment (CHNA), provide educational programming determined by the CHNA data, develop and implement mental health promotion and suicide prevention campaigns including media outreach to reduce the stigma of seeking assistance, and identify and provide lists of resources for residents.

Library Services

LIBRARY SERVICES

Library Services provides the community with access to informational resources in a variety of mediums, including the Internet. Educational and cultural programs are also offered.

Expenditures

| Expenditures by Category * | FY 2023 | FY 2024 | | FY 2025 | |
|----------------------------|------------------|------------------|------------------|------------------|------------------|
| | Actual | Budget | Estimate | Proposed | Adopted |
| Personnel | 1,371,594 | 1,490,560 | 1,470,450 | 1,531,760 | 1,531,760 |
| Supplies | 243,289 | 211,640 | 220,640 | 217,840 | 217,840 |
| Services | 86,790 | 68,410 | 68,410 | 68,410 | 68,410 |
| Maintenance & Repair | 97,040 | 81,350 | 81,350 | 81,350 | 81,350 |
| Grants & Contributions | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - |
| Energy & Utility | 116,215 | 151,950 | 151,550 | 169,540 | 169,540 |
| Total | 1,914,928 | 2,003,910 | 1,992,400 | 2,068,900 | 2,068,900 |

* Please see Appendix E for a breakdown of each expenditure category.

Funding Sources

In addition to the General Fund budget, other funding sources may become available. These items have no effect on the General Fund budget or the property tax rate.

| Funding Source | FY 2023 | FY 2024 | | FY 2025 | |
|--|------------------|------------------|------------------|------------------|------------------|
| | Actual | Budget | Estimate | Proposed | Adopted |
| General Fund - Library Services | 1,839,398 | 1,918,210 | 1,897,700 | 1,991,200 | 1,991,200 |
| Grants | 3,682 | 4,200 | 4,200 | 21,200 | 21,200 |
| Donations | 38,540 | 22,000 | 22,000 | 26,000 | 26,000 |
| User Fees | 33,308 | 29,500 | 38,500 | 30,500 | 30,500 |
| American Rescue Funds (ARF) | - | 30,000 | 30,000 | - | - |
| <i>Subtotal: Special Revenue Funds</i> | <i>75,530</i> | <i>85,700</i> | <i>94,700</i> | <i>77,700</i> | <i>77,700</i> |
| Total | 1,914,928 | 2,003,910 | 1,992,400 | 2,068,900 | 2,068,900 |

Personnel Requirements

| Full Time Equivalents (FTE) | FY 2023 | FY 2024 | | FY 2025 | |
|------------------------------|--------------|--------------|--------------|--------------|--------------|
| | Actual | Budget | Estimate | Proposed | Adopted |
| Regular Full Time Employees | 8.25 | 10.00 | 9.85 | 10.00 | 10.00 |
| Regular Part Time Employees | 9.61 | 9.11 | 9.11 | 9.11 | 9.11 |
| Temporary/Seasonal Employees | 0.13 | 0.13 | 0.13 | - | - |
| Total | 17.99 | 19.24 | 19.09 | 19.11 | 19.11 |

Budget Commentary

The overall FY 24 expenditures are expected to come in under budget by \$11,510 or 0.6% due to two partial year vacancies offset by replacement of three early literacy computers purchased with Special Revenue Funds. The FY 24 General Fund expenditures are expected to come in under budget by \$20,510 or 1.1% primarily due to the same Personnel costs reason. The FY 25 General Fund proposed budget reflects an increase of \$72,990 or 3.8% as compared to the FY 24 budget primarily due to Personnel and Energy & Utility costs. In addition, Children's Services salary costs that were previously funded by the American Rescue Funds in FY 24 will be funded by the General Fund in FY 25, but this is offset by the increased use of grant funding in Adult & Teen Services for the purchase of books and periodicals.

LIBRARY SERVICES EXPENDITURE BREAKDOWN BY FUND

General Fund Expenditures:

| Expenditures by Category | FY 2023 | FY 2024 | | FY 2025 | |
|--------------------------|------------------|------------------|------------------|------------------|------------------|
| | Actual | Budget | Estimate | Proposed | Adopted |
| Personnel | 1,367,912 | 1,456,360 | 1,436,250 | 1,531,760 | 1,531,760 |
| Supplies | 206,664 | 178,140 | 178,140 | 158,140 | 158,140 |
| Services | 59,837 | 50,410 | 50,410 | 50,410 | 50,410 |
| Maintenance & Repair | 97,040 | 81,350 | 81,350 | 81,350 | 81,350 |
| Grants & Contributions | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - |
| Energy & Utility | 107,945 | 151,950 | 151,550 | 169,540 | 169,540 |
| Total | 1,839,398 | 1,918,210 | 1,897,700 | 1,991,200 | 1,991,200 |

Town Support for Education and Charges to Other Department Expenditures:

| Expenditures by Category | FY 2023 | FY 2024 | | FY 2025 | |
|--------------------------|----------|----------|----------|----------|----------|
| | Actual | Budget | Estimate | Proposed | Adopted |
| Personnel | - | - | - | - | - |
| Supplies | - | - | - | - | - |
| Services | - | - | - | - | - |
| Maintenance & Repair | - | - | - | - | - |
| Grants & Contributions | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - |
| Energy & Utility | - | - | - | - | - |
| Total | - | - | - | - | - |

Special Revenue & Other Fund Expenditures:

| Expenditures by Category | FY 2023 | FY 2024 | | FY 2025 | |
|--------------------------|---------------|---------------|---------------|---------------|---------------|
| | Actual | Budget | Estimate | Proposed | Adopted |
| Personnel | 3,682 | 34,200 | 34,200 | - | - |
| Supplies | 36,625 | 33,500 | 42,500 | 59,700 | 59,700 |
| Services | 26,953 | 18,000 | 18,000 | 18,000 | 18,000 |
| Maintenance & Repair | - | - | - | - | - |
| Grants & Contributions | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - |
| Energy & Utility | 8,270 | - | - | - | - |
| Total | 75,530 | 85,700 | 94,700 | 77,700 | 77,700 |

Total Expenditures (agrees with page J-1):

| Expenditures by Category | FY 2023 | FY 2024 | | FY 2025 | |
|--------------------------|------------------|------------------|------------------|------------------|------------------|
| | Actual | Budget | Estimate | Proposed | Adopted |
| Personnel | 1,371,594 | 1,490,560 | 1,470,450 | 1,531,760 | 1,531,760 |
| Supplies | 243,289 | 211,640 | 220,640 | 217,840 | 217,840 |
| Services | 86,790 | 68,410 | 68,410 | 68,410 | 68,410 |
| Maintenance & Repair | 97,040 | 81,350 | 81,350 | 81,350 | 81,350 |
| Grants & Contributions | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - |
| Energy & Utility | 116,215 | 151,950 | 151,550 | 169,540 | 169,540 |
| Total | 1,914,928 | 2,003,910 | 1,992,400 | 2,068,900 | 2,068,900 |

LIBRARY SERVICES
Budget Information
Fiscal Year 2021-2025

Expenditures

| Expenditures by Category * | FY 2021 | FY 2022 | FY 2023 | FY 2024 | | FY 2025 | |
|----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | Actual | Actual | Actual | Budget | Estimate | Proposed | Adopted |
| Personnel | 1,242,234 | 1,290,824 | 1,371,594 | 1,490,560 | 1,470,450 | 1,531,760 | 1,531,760 |
| Supplies | 211,833 | 234,113 | 243,289 | 211,640 | 220,640 | 217,840 | 217,840 |
| Services | 73,167 | 61,156 | 86,790 | 68,410 | 68,410 | 68,410 | 68,410 |
| Maintenance & Repair | 92,487 | 103,272 | 97,040 | 81,350 | 81,350 | 81,350 | 81,350 |
| Grants & Contributions | - | - | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - | - | - |
| Energy & Utility | 100,060 | 100,319 | 116,215 | 151,950 | 151,550 | 169,540 | 169,540 |
| Total | 1,719,781 | 1,789,684 | 1,914,928 | 2,003,910 | 1,992,400 | 2,068,900 | 2,068,900 |

* Please see Appendix E for a breakdown of each expenditure category.

Funding Sources

In addition to the General Fund budget, other funding sources may become available. These items have no effect on the General Fund budget or the property tax rate.

| Funding Source | FY 2021 | FY 2022 | FY 2023 | FY 2024 | | FY 2025 | |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | Actual | Actual | Actual | Budget | Estimate | Proposed | Adopted |
| General Fund - Library Services | 1,673,613 | 1,714,192 | 1,839,398 | 1,918,210 | 1,897,700 | 1,991,200 | 1,991,200 |
| Grants | 285 | 19,056 | 3,682 | 4,200 | 4,200 | 21,200 | 21,200 |
| Donations | 24,350 | 22,178 | 38,540 | 22,000 | 22,000 | 26,000 | 26,000 |
| User Fees | 21,533 | 34,258 | 33,308 | 29,500 | 38,500 | 30,500 | 30,500 |
| American Rescue Funds (ARF) | - | - | - | - | - | - | - |
| <i>Subtotal: Special Revenue Funds</i> | <i>46,168</i> | <i>75,492</i> | <i>75,530</i> | <i>85,700</i> | <i>94,700</i> | <i>77,700</i> | <i>77,700</i> |
| Total | 1,719,781 | 1,789,684 | 1,914,928 | 2,003,910 | 1,992,400 | 2,068,900 | 2,068,900 |

ADULT AND TEEN LIBRARY SERVICES

The Adult and Teen Services division provides current popular items, timely research services and easy access to online resources that enhance the town's collection of library materials.

Expenditures

| Expenditures by Category * | FY 2024 | | FY 2025 | |
|----------------------------|------------------|------------------|------------------|------------------|
| | Budget | Estimate | Proposed | Adopted |
| Personnel | 920,580 | 921,110 | 950,420 | 950,420 |
| Supplies | 124,740 | 124,740 | 125,940 | 125,940 |
| Services | 12,250 | 12,250 | 12,250 | 12,250 |
| Maintenance & Repair | - | - | - | - |
| Grants & Contributions | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Energy & Utility | - | - | - | - |
| Total | 1,057,570 | 1,058,100 | 1,088,610 | 1,088,610 |

* Please see Appendix E for a breakdown of each expenditure category.

Funding Sources

Donations include fundraising and gifts given by various independent organizations. The amount of funding and how it is spent may vary based on the donating organization's stipulations. We anticipate that donations will be used for some programs, publicity and materials for loan. User Fees include revenue from book sales, select library fees and replacement fees for lost books. Funds will be spent on replacing lost books, purchasing video and audio items and purchasing paper and cartridges for public printers.

| Funding Source | FY 2024 | | FY 2025 | |
|---|----------------------|----------------------|----------------------|----------------------|
| | Budget | Estimate | Proposed | Adopted |
| General Fund - Library Services | 1,031,370 | 1,031,900 | 1,045,410 | 1,045,410 |
| Grants | 4,200 | 4,200 | 21,200 | 21,200 |
| Donations | 9,000 | 9,000 | 9,000 | 9,000 |
| User Fees | 13,000 | 13,000 | 13,000 | 13,000 |
| <i>Subtotal: Special Revenue Funds</i> | <i>26,200</i> | <i>26,200</i> | <i>43,200</i> | <i>43,200</i> |
| Total | 1,057,570 | 1,058,100 | 1,088,610 | 1,088,610 |

Personnel Requirements

| Full Time Equivalents (FTE) | FY 2024 | | FY 2025 | |
|------------------------------|--------------|--------------|--------------|--------------|
| | Budget | Estimate | Proposed | Adopted |
| Regular Full Time Employees | 6.00 | 6.00 | 6.00 | 6.00 |
| Regular Part Time Employees | 4.64 | 4.64 | 4.64 | 4.64 |
| Temporary/Seasonal Employees | 0.13 | 0.13 | - | - |
| Total | 10.77 | 10.77 | 10.64 | 10.64 |

Budget Commentary

The overall and General Fund expenditures are expected to come in over budget by \$530 or 0.1% due to Personnel costs. The overall FY 25 proposed budget reflects an increase of \$31,040 or 2.9% as compared to the FY 24 budget primarily due to Personnel costs. The FY 25 General Fund proposed budget reflects an increase of \$14,040 or 1.4% as compared to the FY 24 budget for the same reason and is offset by the increased use of grant funding for the purchase of books and periodicals.

ADULT AND TEEN LIBRARY SERVICES

Products & Services

Books, Magazines and More \$519,150

- Select, acquire, and catalog over 9,000 novels, non-fiction titles, audiobooks, DVDs, compact discs and downloadable audio and electronic books
- Provide and maintain access to over 129,000 digital items
- Subscribe to over 120 magazines and daily newspapers in print and nearly 200 in digital formats
- Assist users in accessing and placing holds on materials from a collection of 3.5 million items through LCI, a 32-member library consortium
- Lend and ensure prompt return and re-shelving of library materials
- Maintain a database of over 9,300 active Windsor cardholders
- Offer renewal of borrowed materials by email, phone, in person or online
- Offer a friendly reception to users who visit the library
- Provide helpful, accurate and consistent lending services to patrons and staff by managing the flow of nearly 200,000 loans per year
- Assist patrons with managing their library card accounts and payment of fines and fees via cash, personal checks, credit or debit cards
- Manage 37,000 holds and share materials with other libraries through the statewide lending and delivery system
- Solicit input and concerns from patrons and seek appropriate solutions
- Provide online access to a Connecticut State supported service, ResearchIT.CT, which funds access to databases containing over 8,000 full text periodicals
- Provide free scanning service as well as access and assistance to computer, fax machine and photocopier users for a modest charge
- Proctor exams for long-distance learners
- Assist patrons with special needs to access library materials by providing curbside pick-up and homebound delivery service
- Provide over 600 free and discounted passes to over 23 area venues.

Information, Research and Referral \$460,750

- Maintain a collection of research materials for direct use by customers
- Offer one-on-one or small group training for patrons interested in learning new technology
- Provide in-depth research and referral services for 51,200 reference requests in person, by phone, email, social media and through one-on-one instruction
- Assist patrons with the 35 public computers in the adult and teen areas that give users access to the internet, the library catalog and a collection of informational databases which receive over 13,000 "hits"
- Troubleshoot, maintain and upgrade 88 public and 90 staff computers and devices at the Main Library
- Provide wireless Internet and printing access throughout the public library building
- Maintain a library website that offers users frequently updated information about the Main Library and Wilson Branch Library programs
- Recruit, train, supervise and provide opportunities for adults and teens to volunteer over 1,600 hours annually.

Cultural & Recreational Programs \$108,710

- Plan, conduct and host nearly 200 adult and teen cultural, educational and recreational in-person, virtual or "hybrid" programs each year such as book discussions, hands-on workshops, guest speakers and other instructional enrichment programs
- Partner with Windsor Public Schools, Senior Services and local businesses to provide community outreach programs
- Provide teens with materials, programs and information that encourage teen involvement in the community
- Continue the federal and state tax form distribution program that provides access to hard copy and online tax forms and publications for Windsor citizens
- Raise community awareness of library services via press releases, an online newsletter with 900 subscribers, brochures, library website and nearly 5,000 social media followers
- Provide meeting space for library and community programs, quiet study use and small group meetings. The six main library meeting rooms are booked nearly 3,500 times over the course of the year.

MAIN BUILDING SERVICES

Main Building Services provides the community with an attractive, enjoyable and safe facility for 61 hours per week for most of the year.

Expenditures

| Expenditures by Category * | FY 2024 | | FY 2025 | |
|----------------------------|----------------|----------------|----------------|----------------|
| | Budget | Estimate | Proposed | Adopted |
| Personnel | 34,320 | 34,370 | 35,020 | 35,020 |
| Supplies | 21,100 | 30,100 | 22,100 | 22,100 |
| Services | 37,650 | 37,650 | 37,650 | 37,650 |
| Maintenance & Repair | 68,310 | 68,310 | 68,310 | 68,310 |
| Grants & Contributions | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Energy & Utility | 122,300 | 121,900 | 133,890 | 133,890 |
| Total | 283,680 | 292,330 | 296,970 | 296,970 |

* Please see Appendix E for a breakdown of each expenditure category.

Funding Sources

User fees include revenue from copy machines. Funds will be spent on copier service fees and replacing copy paper and toner. These items have no effect on the General Fund budget or the property tax rate.

| Funding Source | FY 2024 | | FY 2025 | |
|---|---------------------|----------------------|----------------------|----------------------|
| | Budget | Estimate | Proposed | Adopted |
| General Fund - Library Services | 274,680 | 274,330 | 286,970 | 286,970 |
| Grants | - | - | - | - |
| Donations | - | - | - | - |
| User Fees | 9,000 | 18,000 | 10,000 | 10,000 |
| <i>Subtotal: Special Revenue Funds</i> | <i>9,000</i> | <i>18,000</i> | <i>10,000</i> | <i>10,000</i> |
| Total | 283,680 | 292,330 | 296,970 | 296,970 |

Personnel Requirements

| Full Time Equivalents (FTE) | FY 2024 | | FY 2025 | |
|------------------------------|-------------|-------------|-------------|-------------|
| | Budget | Estimate | Proposed | Adopted |
| Regular Full Time Employees | - | - | - | - |
| Regular Part Time Employees | 0.79 | 0.79 | 0.79 | 0.79 |
| Temporary/Seasonal Employees | - | - | - | - |
| Total | 0.79 | 0.79 | 0.79 | 0.79 |

Budget Commentary

The overall FY 24 expenditures are expected to come in over budget by \$8,650 or 3.0% due to replacement of three early literacy computers purchased with Special Revenue Funds. The FY 24 General Fund budget is expected to come in under budget by \$350 or 0.1%. The FY 25 General Fund budget reflects an increase of \$12,290 or 4.5% as compared to the FY 24 budget primarily due to electricity and natural gas costs.

MAIN BUILDING SERVICES

Products & Services

Building Maintenance \$296,970

- Provide lighting, heat, air conditioning, telephones, elevator and water for nearly 200,000 annual visits to the Main Library
- Clean and maintain library seven days per week
- Maintain the library's computer system, which is comprised of the online catalog, user database and database of library materials
- Provide printers, photocopiers, scanner and a fax machine for public use.

CHILDREN'S SERVICES

Children's Services provides a unique and caring environment that allows children and their caregivers the freedom to gather information, expand their knowledge, improve literacy and pursue recreational interests.

Expenditures

| Expenditures by Category * | FY 2024 | | FY 2025 | |
|----------------------------|----------------|----------------|----------------|----------------|
| | Budget | Estimate | Proposed | Adopted |
| Personnel | 340,270 | 334,620 | 346,030 | 346,030 |
| Supplies | 34,590 | 34,590 | 38,590 | 38,590 |
| Services | 10,630 | 10,630 | 10,630 | 10,630 |
| Maintenance & Repair | - | - | - | - |
| Grants & Contributions | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Energy & Utility | - | - | - | - |
| Total | 385,490 | 379,840 | 395,250 | 395,250 |

* Please see Appendix E for a breakdown of each expenditure category.

Funding Sources

Donations include funds donated and gifts given by various independent organizations. The amount of funding and how it is spent may vary based on the donating organization's stipulations. We anticipate that donations will be used for some programs and publicity. User Fees include revenue from book sales, select library fees and replacement fees for lost books. Funds will be spent on replacing lost books, purchasing video and audio items and purchasing paper/cartridges for public printers.

| Funding Source | FY 2024 | | FY 2025 | |
|--|----------------|----------------|----------------|----------------|
| | Budget | Estimate | Proposed | Adopted |
| General Fund - Library Services | 345,490 | 339,840 | 381,250 | 381,250 |
| Grants | - | - | - | - |
| Donations | 7,000 | 7,000 | 11,000 | 11,000 |
| User Fees | 3,000 | 3,000 | 3,000 | 3,000 |
| American Rescue Funds (ARF) | 30,000 | 30,000 | - | - |
| <i>Subtotal: Special Revenue Funds</i> | <i>40,000</i> | <i>40,000</i> | <i>14,000</i> | <i>14,000</i> |
| Total | 385,490 | 379,840 | 395,250 | 395,250 |

Personnel Requirements

| Full Time Equivalents (FTE) | FY 2024 | | FY 2025 | |
|------------------------------|-------------|-------------|-------------|-------------|
| | Budget | Estimate | Proposed | Adopted |
| Regular Full Time Employees | 3.00 | 3.00 | 3.00 | 3.00 |
| Regular Part Time Employees | 1.45 | 1.45 | 1.45 | 1.45 |
| Temporary/Seasonal Employees | - | - | - | - |
| Total | 4.45 | 4.45 | 4.45 | 4.45 |

Budget Commentary

The FY 24 overall and General Fund budgets are expected to come in under budget by \$5,650 or 1.5% due to Personnel costs. The overall FY 25 proposed budget reflects an increase of \$9,760 or 2.5% as compared to the FY 24 budget due to Personnel costs. The FY 25 General Fund proposed budget reflects an increase of \$35,760 or 10.4% as compared to the FY 24 budget mostly due to Personnel costs that were previously funded by the American Rescue Funds.

CHILDREN'S SERVICES

Products & Services

Books, Magazines and More

\$136,860

- Select and purchase over 3,000 children's items each year and ensure the collection of over 40,000 items is accurate, relevant and in good condition
- Continue to reorganize materials to facilitate easier patron access.

Information, Research and Referral

\$138,240

- Satisfy the demand for informational requests by answering over 7,000 inquiries on parenting, reading readiness, reader's advisory and homework/home schooling in a timely and accurate manner
- Assist children in Kidspace with internet access via computers as well as three AWE Early Literacy educational game computers.

Cultural and Recreational Events/Programs

\$120,150

- Provide over 500 programs for children birth through fifth grade and their caregivers including regularly scheduled programs that feature interactive play, stories, songs, crafts and games to encourage early literacy and school readiness
- Operate a 1,000 Books Before Kindergarten reading program to reach over 100 young children and their families
- Provide summer reading programs, school vacation programs and special events for over 8,000 children
- Provide library tours and visits to Windsor Public and area private schools and daycare centers to highlight library resources and programs for children of all ages
- Partner with Family Resource Centers, area daycare centers and school district's Family and Community Engagement staff on initiatives that promote literacy

WILSON BRANCH SERVICES

The Wilson Branch library functions as a community information and activities center offering unique programs such as the tutoring program and multi-cultural activities that enrich the lives of all Windsor residents. The branch is open 44.5 hours per week throughout the year.

Expenditures

| Expenditures by Category * | FY 2024 | | FY 2025 | |
|----------------------------|----------------|----------------|----------------|----------------|
| | Budget | Estimate | Proposed | Adopted |
| Personnel | 195,390 | 180,350 | 200,290 | 200,290 |
| Supplies | 31,210 | 31,210 | 31,210 | 31,210 |
| Services | 7,880 | 7,880 | 7,880 | 7,880 |
| Maintenance & Repair | 13,040 | 13,040 | 13,040 | 13,040 |
| Grants & Contributions | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Energy & Utility | 29,650 | 29,650 | 35,650 | 35,650 |
| Total | 277,170 | 262,130 | 288,070 | 288,070 |

* Please see Appendix E for a breakdown of each expenditure category.

Funding Sources

Donations include funds donated and gifts given by various independent organizations. The amount of funding and how it is spent may vary based on the donating organization's stipulations. Donations will be used for special events and building repairs. Capital Outlay is privately funded and will be used to purchase electronic equipment for multicultural programs. User Fees include revenue from book sales, select library fees and replacement for lost books. Funds will be spent on replacing lost books, purchasing video and audio items and purchasing paper/cartridges for public printers.

| Funding Source | FY 2024 | | FY 2025 | |
|---|----------------------|----------------------|----------------------|----------------------|
| | Budget | Estimate | Proposed | Adopted |
| General Fund - Library Services | 266,670 | 251,630 | 277,570 | 277,570 |
| Grants | - | - | - | - |
| Donations | 6,000 | 6,000 | 6,000 | 6,000 |
| User Fees | 4,500 | 4,500 | 4,500 | 4,500 |
| <i>Subtotal: Special Revenue Funds</i> | <i>10,500</i> | <i>10,500</i> | <i>10,500</i> | <i>10,500</i> |
| Total | 277,170 | 262,130 | 288,070 | 288,070 |

Personnel Requirements

| Full Time Equivalents (FTE) | FY 2024 | | FY 2025 | |
|------------------------------|-------------|-------------|-------------|-------------|
| | Budget | Estimate | Proposed | Adopted |
| Regular Full Time Employees | 1.00 | 0.85 | 1.00 | 1.00 |
| Regular Part Time Employees | 2.23 | 2.23 | 2.23 | 2.23 |
| Temporary/Seasonal Employees | - | - | - | - |
| Total | 3.23 | 3.08 | 3.23 | 3.23 |

Budget Commentary

The FY 24 overall budget is expected to come in under budget by \$15,040 or 5.4% due to salary savings as a result of a partial year branch manager vacancy. The FY 25 General Fund proposed budgets reflect an increase of \$10,900 or 4.1% as compared to the FY 24 budget due to Personnel and electricity costs.

WILSON BRANCH SERVICES

Products & Services

| | | | |
|---|-----------|---|----------|
| <i>Books and More</i> | \$105,790 | <i>Cultural and Recreational Events/Programs</i> | \$63,980 |
| <ul style="list-style-type: none">• Lend and ensure prompt return and re-shelving of nearly 13,000 library items• Offer renewal of borrowed materials by email, in person and by phone• Assist customers in reserving needed materials using their home or library computers• Acquire and catalog approximately 2,000 bestsellers, paperbacks, high-interest factual titles and audiovisual materials• Provide free scanning service as well as access and assistance to fax machine and photocopier for a modest charge. | | <ul style="list-style-type: none">• Provide cultural enrichment programs for adults and children• Operate a tutoring program to reach children in grades 1-8 three afternoons and one evening each week during the school year• Offer 17 unique intergenerational programs that are family focused. | |
| <i>Information, Research and Referral</i> | \$52,140 | <i>Building Security and Maintenance</i> | \$66,160 |
| <ul style="list-style-type: none">• Assist nearly 15,000 library patrons by providing information, computer assistance, one-on-one training and community referrals• Troubleshoot, maintain and upgrade 23 public and staff computers, 11 laptops as well as wireless service• Provide access to resources such as the internet, word processing, the library catalog and a large selection of databases to 4,500 computer users• Recruit, train, supervise and provide opportunities for adults and teens to volunteer over 700 hours annually. | | <ul style="list-style-type: none">• Provide lighting, heat, air conditioning, telephone and water for the Wilson Branch Library• Clean branch facility and grounds daily• Provide a safe and welcoming environment for patrons. | |

LIBRARY SERVICES

FY 2024 Highlights

Victoria Huertas became a full time Librarian in Kidspace after serving as the part time Director of Special Programs for nearly two years. Her energy and enthusiasm combined with years of experience working in early childhood education helps attract over 50 little ones to each of her innovative programs. Victoria holds a Master's Degree in Library Science from Florida State University. In her new role, Victoria continues to focus on the early literacy and program needs of our expanding pre-school population at the library as well as devoting a portion of her time to outreach, with programs for youngsters at local daycare centers and at community events.

Librarian Cailey Klasson helped two residents over several months with the lengthy online process of completing their application for U.S. citizenship. Upon hearing the good news that the application for one resident, Hasna, from Bangladesh had been approved, Cailey invited staff to celebrate with cake and congratulations. Hasna was joined at the reception by her son, a 5th grade student at JFK Elementary School and Liz Burke, his tutor from the Wilson Branch Library tutoring program. Hasna worked as a chemistry professor in Bangladesh and hopes to now be able to pursue similar employment here.

To enhance customer convenience, the main library reference dept. joined the Lending Dept. in accepting credit/debit cards for payment of library fines or fees.

Sophia Wilson was hired to become this year's intern in our Librarians in Training program. Funded through a State Library grant, the program runs from Oct-May. Sophia is a Windsor High School senior, proficient with all of the equipment on the Mezzanine Makerspace and has been a great teacher to patrons interested in learning how to use them. Sophia hopes to pursue a career in architecture.

Windsor resident, James Finlay, purchased and installed two attractive chess tables for the main library patio as part of his Eagle Scout project.

Kidspace now has a collection of books in braille. After receiving a request from the parents of a blind child for Harry Potter and the Sorcerer's Stone in braille, Children's Services Librarian, Alex Remy, reached out to the American Action Fund for Blind Children and Adults and is now receiving one free Braille book each month with titles of interest for all ages. The savings to the library for this new collection of materials will be significant as a single book written in braille can cost four or five times as much as the same title in regular print, due to the specialized production process and materials required.

Volunteers participating in the Wilson Branch tutoring program met with staff from the Windsor Public Schools to receive additional training on how best to supplement the instructional needs of the students they meet with each week for one-on-one homework help. Tutoring coordinator, Tricia Jeffery, notes that many of the more than two dozen volunteer tutors attend school events, such as basketball games, to show further support for their students and the activities they participate in.

Parking lot security cameras, similar to those at the Wilson Branch, were installed at the main library. Additional parking lot improvements included new line striping and re-marking of the fire lane.

Library staff formed a Sustainability Task Team and implemented new environmentally friendly alternatives for the delivery of programs and services such as recyclable book covers, healthier cleaning supplies, and replacing paper notices with email or text notifications. Staff now hosts a sustainability book club for patrons that meets quarterly to raise community awareness about the importance of protecting natural resources.

Staff received Active Shooter, CPR, and First Aid training to help them become better prepared for emergencies.

The Kidspace program room was converted into a STEM craft activity space, furnished with child size chairs and moveable tables thanks to a \$1,250 bequest (with matching funds from Microsoft) from the granddaughter of beloved library volunteer, Anne Lasser. Anne was an avid reader who visited the Windsor Public Library with her children and grandchildren her entire life. Her granddaughter wanted to continue her grandmother's legacy by helping the next generation to be empowered by literature and learning as well.

LIBRARY SERVICES

| <i>Key Statistics</i> | FY 2021 Actual | FY 2022 Actual | FY 2023 Actual | FY 2024 Estimate | FY 2025 Target |
|------------------------------|---------------------------|---------------------------|---------------------------|-----------------------------|---------------------------|
| Volunteer hours per week | 27 | 28 | 31 | 32 | 33 |
| Total circulation of items | 220,946 | 214,719 | 211,468 | 220,000 | 222,000 |
| Circulation per capita | 6.90 | 7.30 | 7.19 | 7.48 | 7.55 |
| Ebook/Audiobook downloads | 24,209 | 25,904 | 27,936 | 28,500 | 29,000 |
| Library visits | 125,674 | 155,817 | 182,091 | 200,000 | 210,000 |
| Computer users | 18,239 | 21,158 | 25,276 | 28,790 | 30,000 |

| <i>Performance Measures</i> | FY 2023 Actual | FY 2024 Target | FY 2024 Estimate | FY 2025 Target |
|---|--------------------------------|---------------------------|-----------------------------|---------------------------|
| Volunteer hours per capita is more than the statewide average | Windsor 0.06 Statewide 0.04 | 0.05 | 0.06 | 0.06 |
| Circulation per capita exceeds statewide average | Windsor 7.19 Statewide 6.10 | 7.48 | 7.48 | 7.55 |
| Library visits per capita exceed statewide average | Windsor 6.19 Statewide 3.40 | 6.12 | 6.80 | 7.14 |
| Computer users exceed the statewide average | Windsor 0.86 Statewide 0.31 | 0.78 | .98 | 1.02 |

Note: Windsor's population of 29,376 and statewide per capita numbers are from Connecticut Public Library Annual Report 2022/2023.

A fun fact about the value of our services...

Once upon a time, the Windsor Public Library included a main library and three branches. The main library first opened its doors in 1888 in the Judge of Probate office in the Windsor Center Town Hall, then moved to the Academy building on the northeast corner of the Broad Street Green and finally to the former Col. Oliver Mather homestead in 1901. The first branch opened in 1907, in the John M. Niles School in Poquonock. It was then moved to a small building near the Poquonock Bridge and later to a room in the Poquonock Town Hall. The Wilson branch opened in the basement of the Roger Wolcott School in 1927, then operated out of a storefront on Windsor Ave. until its current location was built in 1965, with a bequest from Leland P. Wilson. The Hayden branch was established in 1929, in the Hayden Station chapel of the Congregational Church. With declining use, Poquonock and Hayden closed more than three decades ago but Windsor's main library and its remaining branch in Wilson continue to attract hundreds of patrons every day in search of current materials, community gathering and an array of innovative programs and services.

LIBRARY SERVICES

FY 2025 Goals

1. Work with Library Directors within our 32 member Library Connection Inc. consortium to explore the potential for migrating to a new Integrated Library System as the contract with Innovative Interfaces will soon be expiring. Determine benefits, financial and logistical implications of moving to a new vendor, as well as impact on patrons and staff in Windsor.
2. Update the 2017 Furniture, Fixtures and Equipment inventory for the main library and the Wilson Branch. Update useful life valuation from online resources and make recommendations for replacement or deaccession by December, 2024.
3. Work with Human Resources Department on succession planning of potentially two members of the full time staff and several long term members of the part time staff working in each of the library departments. Examine current job duties and consider any needed changes to the job descriptions by February, 2025.

SPECIAL REVENUE FUNDS

Library Services

| Project # | Project Name | FY 2024 | | | | FY 2025 | | |
|-----------|---|----------------------------|-------------------|------------------------|-----------------------------|-------------------|-----------------------|-----------------------------|
| | | Beginning Balance (7/1/23) | Projected Revenue | Estimated Expenditures | Projected Balance (6/30/24) | Projected Revenue | Budgeted Expenditures | Projected Balance (6/30/25) |
| 2501 | Library Copy Machine Fund | 64,201 | 8,000 | 17,000 | 55,201 | 9,000 | 9,000 | 55,201 |
| 2503 | Main Library Non-Print Materials | 46,170 | 17,000 | 17,000 | 46,170 | 17,000 | 17,000 | 46,170 |
| 2504 | Wilson Library Non-Print | 11,288 | 4,500 | 4,500 | 11,288 | 4,500 | 4,500 | 11,288 |
| 2505 | Connecticard | 44,810 | 4,200 | 4,200 | 44,810 | 4,000 | 24,000 | 24,810 |
| 2509 | State Library Grant | 8,681 | - | - | 8,681 | 1,200 | 1,200 | 8,681 |
| 2512 | WLA/Wilson Building Transfer Bequest | 135,507 | - | - | 135,507 | - | - | 135,507 |
| N/A | Library Association Donation* | - | 22,000 | 22,000 | - | 22,000 | 22,000 | - |
| 1933 | ARF - Children's Library Early Childhood Educ Enhancement | - | 30,000 | 30,000 | - | - | - | - |
| | | 310,657 | 85,700 | 94,700 | 301,657 | 57,700 | 77,700 | 281,657 |

*Not included in town system

#2501 - Library Copy Machine Fund - Revenues are derived from public copiers at the Main Library and the Wilson branch. Funds are used for rental/purchase, maintenance/repairs and supplies for machines used by the public (computer, copiers, faxes, etc.) and for the office copier at the Main Library.

#2503 - Main Library Non-Print Materials - Revenues are from fees and donations made to the library and reimbursements for lost library materials. Funds are used to buy non-print materials (DVDs, CDs, etc.) to replace lost materials and for miscellaneous purchases.

#2504 - Wilson Library Non-Print Materials - Revenues are from fees and donations made to the library and reimbursements for lost library materials. Funds are used to buy non-print materials (DVDs, CDs, etc.) to replace lost materials and for miscellaneous purchases.

#2505 - Connecticard - Revenues are from the state to help reimburse the library for non-residential use. Funds can be used for library materials, supplies, staff and equipment.

#2509 - State Library Grant - Revenues from the state to be used for the purchase of print material.

#2512 - WLA/Wilson Building Transfer Bequest - Revenues are from a one-time donation from the Windsor Library Association included in the transfer of the Wilson Branch Library building and property to the town. Funds will be used for Wilson Branch Library capital projects.

N/A - Library Association Donation - Revenues are from the Windsor Library Association annual fund drive and are to be used to help pay for library programs as well as special collections, furniture and new technology.

#1933 - ARF - Children's Library Early Childhood Education Enhancement - American Rescue Funds have been allocated to this project to add 1.0 FTE with an early childhood education background to serve Windsor's growing population of infants, toddlers and preschoolers and to expand programs and services.

Development Services

DEVELOPMENT SERVICES

Development Services is responsible for guiding the public and private development of land and buildings to ensure the long-term success of the community.

Expenditures

| Expenditures by Category * | FY 2023 | FY 2024 | | FY 2025 | |
|----------------------------|------------------|------------------|------------------|------------------|------------------|
| | Actual | Budget | Estimate | Proposed | Adopted |
| Personnel | 1,390,002 | 1,488,200 | 1,458,510 | 2,071,840 | 2,071,840 |
| Supplies | 12,477 | 14,650 | 14,780 | 16,010 | 16,010 |
| Services | 68,111 | 51,350 | 53,330 | 92,250 | 92,250 |
| Maintenance & Repair | 23,621 | 45,710 | 59,280 | 67,370 | 67,370 |
| Grants & Contributions | - | 70,000 | 100,000 | - | - |
| Capital Outlay | - | - | - | - | - |
| Energy & Utility | 14,872 | 17,320 | 15,810 | 28,470 | 28,470 |
| Total | 1,509,083 | 1,687,230 | 1,701,710 | 2,275,940 | 2,275,940 |

* Please see Appendix E for a breakdown of each expenditure category.

Funding Sources

In addition to the General Fund budget, other funding sources may become available. These items have no effect on the General Fund budget or the property tax rate.

| Funding Source | FY 2023 | FY 2024 | | FY 2025 | |
|-------------------------------------|---------------------|----------------------|-----------------------|----------------------|----------------------|
| | Actual | Budget | Estimate | Proposed | Adopted |
| General Fund - Development Services | 1,507,596 | 1,617,230 | 1,601,710 | 2,257,540 | 2,257,540 |
| Charges to Landfill Enterprise Fund | - | - | - | 18,400 | 18,400 |
| Special Revenue Funds | 1,487 | - | - | - | - |
| American Rescue Funds (ARF) | - | 70,000 | 100,000 | - | - |
| <i>Subtotal: Other Funds</i> | <i>1,487</i> | <i>70,000</i> | <i>100,000</i> | <i>18,400</i> | <i>18,400</i> |
| Total | 1,509,083 | 1,687,230 | 1,701,710 | 2,275,940 | 2,275,940 |

Personnel Requirements

| Full Time Equivalents (FTE) | FY 2023 | FY 2024 | | FY 2025 | |
|------------------------------|--------------|--------------|--------------|--------------|--------------|
| | Actual | Budget | Estimate | Proposed | Adopted |
| Regular Full Time Employees | 10.83 | 11.00 | 10.94 | 15.00 | 15.00 |
| Regular Part Time Employees | 0.73 | 1.62 | 1.22 | 1.54 | 1.54 |
| Temporary/Seasonal Employees | 0.42 | 0.20 | 0.20 | 0.85 | 0.85 |
| Total | 11.98 | 12.82 | 12.36 | 17.39 | 17.39 |

Budget Commentary

The overall FY 24 expenditures are expected to come in over budget by \$14,480 or 0.9% primarily due to the use of American Rescue Funds (ARF) for a Small Business Incubator program. The General Fund expenditures for FY 24 are expected to be under budget by \$15,520 or 1.0% mostly due to savings for partial year vacancies. The FY 25 General Fund proposed budget reflects an increase of \$640,310 or 39.6% as compared to the FY 24 budget mostly due to the shift of Design Services (Engineering) moving from Public Works to Development Services. The FY 25 General Fund proposed budget reflects an increase of \$60,090 or 2.7% as compared to the FY 24 budget (with Engineering Services reflected) primarily due to Personnel costs.

DEVELOPMENT SERVICES EXPENDITURE BREAKDOWN BY FUND

General Fund Expenditures:

| Expenditures by Category | FY 2023 | FY 2024 | | FY 2025 | |
|--------------------------|------------------|------------------|------------------|------------------|------------------|
| | Actual | Budget | Estimate | Proposed | Adopted |
| Personnel | 1,390,002 | 1,488,200 | 1,458,510 | 2,053,440 | 2,053,440 |
| Supplies | 11,161 | 14,650 | 14,780 | 16,010 | 16,010 |
| Services | 67,940 | 51,350 | 53,330 | 92,250 | 92,250 |
| Maintenance & Repair | 23,621 | 45,710 | 59,280 | 67,370 | 67,370 |
| Grants & Contributions | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - |
| Energy & Utility | 14,872 | 17,320 | 15,810 | 28,470 | 28,470 |
| Total | 1,507,596 | 1,617,230 | 1,601,710 | 2,257,540 | 2,257,540 |

Town Support for Education and Charges to Other Department Expenditures:

| Expenditures by Category | FY 2023 | FY 2024 | | FY 2025 | |
|--------------------------|----------|----------|----------|----------|----------|
| | Actual | Budget | Estimate | Proposed | Adopted |
| Personnel | - | - | - | - | - |
| Supplies | - | - | - | - | - |
| Services | - | - | - | - | - |
| Maintenance & Repair | - | - | - | - | - |
| Grants & Contributions | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - |
| Energy & Utility | - | - | - | - | - |
| Total | - | - | - | - | - |

Special Revenue & Other Fund Expenditures:

| Expenditures by Category | FY 2023 | FY 2024 | | FY 2025 | |
|--------------------------|--------------|---------------|----------------|---------------|---------------|
| | Actual | Budget | Estimate | Proposed | Adopted |
| Personnel | - | - | - | 18,400 | 18,400 |
| Supplies | 1,316 | - | - | - | - |
| Services | 171 | - | - | - | - |
| Maintenance & Repair | - | - | - | - | - |
| Grants & Contributions | - | 70,000 | 100,000 | - | - |
| Capital Outlay | - | - | - | - | - |
| Energy & Utility | - | - | - | - | - |
| Total | 1,487 | 70,000 | 100,000 | 18,400 | 18,400 |

Total Expenditures (agrees with page K-1):

| Expenditures by Category | FY 2023 | FY 2024 | | FY 2025 | |
|--------------------------|------------------|------------------|------------------|------------------|------------------|
| | Actual | Budget | Estimate | Proposed | Adopted |
| Personnel | 1,390,002 | 1,488,200 | 1,458,510 | 2,071,840 | 2,071,840 |
| Supplies | 12,477 | 14,650 | 14,780 | 16,010 | 16,010 |
| Services | 68,111 | 51,350 | 53,330 | 92,250 | 92,250 |
| Maintenance & Repair | 23,621 | 45,710 | 59,280 | 67,370 | 67,370 |
| Grants & Contributions | - | 70,000 | 100,000 | - | - |
| Capital Outlay | - | - | - | - | - |
| Energy & Utility | 14,872 | 17,320 | 15,810 | 28,470 | 28,470 |
| Total | 1,509,083 | 1,687,230 | 1,701,710 | 2,275,940 | 2,275,940 |

DEVELOPMENT SERVICES
Budget Information
Fiscal Year 2021-2025

| Expenditures by Category * | FY 2021 | FY 2022 | FY 2023 | FY 2024 | | FY 2025 | |
|----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | Actual | Actual | Actual | Budget | Estimate | Proposed | Adopted |
| Personnel | 1,266,862 | 1,309,647 | 1,390,002 | 1,488,200 | 1,458,510 | 2,071,840 | 2,071,840 |
| Supplies | 4,898 | 10,331 | 12,477 | 14,650 | 14,780 | 16,010 | 16,010 |
| Services | 46,625 | 73,564 | 68,111 | 51,350 | 53,330 | 92,250 | 92,250 |
| Maintenance & Repair | 11,485 | 16,110 | 23,621 | 45,710 | 59,280 | 67,370 | 67,370 |
| Grants & Contributions | - | 618,737 | - | 70,000 | 100,000 | - | - |
| Capital Outlay | - | 2,022 | - | - | - | - | - |
| Energy & Utility | 14,068 | 15,915 | 14,872 | 17,320 | 15,810 | 28,470 | 28,470 |
| Total | 1,343,938 | 2,046,327 | 1,509,083 | 1,687,230 | 1,701,710 | 2,275,940 | 2,275,940 |

* Please see Appendix E for a breakdown of each expenditure category.

Funding Sources

In addition to the General Fund budget, other funding sources may become available. These items have no effect on the General Fund budget or the property tax rate.

| Funding Source | FY 2022 | FY 2022 | FY 2023 | FY 2024 | | FY 2025 | |
|-------------------------------------|------------------|-----------------------|---------------------|----------------------|-----------------------|----------------------|------------------|
| | Actual | Actual | Actual | Budget | Estimate | Proposed | Adopted |
| General Fund | 1,343,938 | 1,424,546 | 1,507,596 | 1,617,230 | 1,601,710 | 2,257,540 | 2,257,540 |
| Charges to Landfill Enterprise Fund | - | - | - | - | - | 18,400 | - |
| Special Revenue Funds | - | 3,043 | 1,487 | - | - | - | - |
| American Rescue Funds (ARF) | - | 618,737 | - | 70,000 | 100,000 | - | - |
| <i>Subtotal: Other Funds</i> | <i>-</i> | <i>621,780</i> | <i>1,487</i> | <i>70,000</i> | <i>100,000</i> | <i>18,400</i> | <i>-</i> |
| Total | 1,343,938 | 2,046,327 | 1,509,083 | 1,687,230 | 1,701,710 | 2,275,940 | 2,257,540 |

BUILDING SAFETY

Building Safety provides plan review, testing and inspection services for new and existing buildings, fire safety education and customer support in an on-going effort to enhance the value and character of the community while ensuring the safety of each citizen.

Expenditures

| Expenditures by Category * | FY 2024 | | FY 2025 | |
|----------------------------|----------------|----------------|----------------|----------------|
| | Budget | Estimate | Proposed | Adopted |
| Personnel | 814,280 | 781,400 | 830,550 | 830,550 |
| Supplies | 10,800 | 10,800 | 4,940 | 4,940 |
| Services | 9,100 | 16,900 | 11,050 | 11,050 |
| Maintenance & Repair | 35,010 | 50,010 | 41,070 | 41,070 |
| Grants & Contributions | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Energy & Utility | 13,150 | 12,050 | 12,250 | 12,250 |
| Total | 882,340 | 871,160 | 899,860 | 899,860 |

* Please see Appendix E for a breakdown of each expenditure category.

Funding Sources

While the Building Safety program is funded solely by the General Fund, it generates considerable non-tax revenues in the form of building permit fees each year (please see revenue section of this document.)

| Funding Source | FY 2024 | | FY 2025 | |
|-------------------------------------|----------------|----------------|----------------|----------------|
| | Budget | Estimate | Proposed | Adopted |
| General Fund - Development Services | 882,340 | 871,160 | 899,860 | 899,860 |
| Special Revenue Funds | - | - | - | - |
| <i>Subtotal: Other Funds</i> | - | - | - | - |
| Total | 882,340 | 871,160 | 899,860 | 899,860 |

Personnel Requirements

| Full Time Equivalents | FY 2024 | | FY 2025 | |
|------------------------------|-------------|-------------|-------------|-------------|
| | Budget | Estimate | Proposed | Adopted |
| Regular Full Time Employees | 6.00 | 5.94 | 6.00 | 6.00 |
| Regular Part Time Employees | 1.62 | 1.22 | 1.54 | 1.54 |
| Temporary/Seasonal Employees | - | - | - | - |
| Total | 7.62 | 7.16 | 7.54 | 7.54 |

Budget Commentary

The overall FY 24 expenditures are expected to come in under budget by \$11,180 or 1.3% mostly due to partial year vacancies offset in part by the purchase of an OpenGov app to allow building officials to view permits and reports and to enter inspections while on the road. The overall and General Fund FY 25 proposed budget reflects an increase of \$17,520 or 2% as compared to the FY 24 budget mostly due to Personnel costs.

BUILDING SAFETY

Products & Services

Construction Support

\$359,940

- Utilize OpenGov to administer the permit process including plan review, issuance of permits, and issuance of certificates of occupancy and compliance
- Conduct 2,400 construction inspections to ensure compliance with approved plans and applicable building and fire codes.

Code Enforcement

\$269,960

- Conduct fire code inspections in all existing buildings, except one and two family homes, to ensure continued compliance with applicable codes
- Issue certificates of compliance to licensed facilities such as daycares, health care facilities, and restaurants with liquor permits
- Respond to and address reports of unsafe structures and conditions to ensure public safety and compliance with applicable State statutes.

Community Outreach and Risk Reduction **\$134,980**

- Provide reference, research and consultation services on code issues to design professionals and their clients, building owners and occupants
- Present 70 public education programs to the community related to fire safety and code compliance, in partnership with private and other government agencies (state & local)
- Provide support and technical assistance to the Zoning Board of Appeals, the Housing Code Board of Appeals and the Local Emergency Planning Commission
- Provide public safety information via multiple social media platforms. Themes and campaigns are selected based on local and national statistics regarding fire and life safety hazards
- Maintain data and analysis for a Community Risk Assessment. This information is shared with other departments to enhance efforts toward data-driven decision-making
- Provide public information and administrative support to Emergency Management
- Provide support and training assistance to the volunteer fire department.

After Emergency Support

\$89,990

- Conduct investigations of fires, alarms, and building failures to determine the causes, origins and circumstances of the emergency
- Coordinate with owners, tenants and other agencies in the rehabilitation and restoration of fire-damaged, storm-damaged and abandoned structures
- Further develop relationships and protocols with other local governments and with state and federal authorities to ensure the availability of advanced investigative, laboratory and on-scene forensic services at no cost to the town.

Records Management

\$44,990

- Maintain and update hazardous material information at industrial and commercial facilities in support of emergency services and to improve public access to the information
- Assist with property research for realtors, lawyers and mortgage lenders
- Maintain archive of property files and building plans for all commercial buildings.

ECONOMIC DEVELOPMENT

Economic Development promotes the town as an attractive location for new and existing businesses in order to provide jobs for residents and to ensure the future economic health of the community.

Expenditures

| Expenditures by Category * | FY 2024 | | FY 2025 | |
|----------------------------|----------------|----------------|----------------|----------------|
| | Budget | Estimate | Proposed | Adopted |
| Personnel | 183,780 | 182,510 | 190,370 | 190,370 |
| Supplies | 990 | 960 | 1,010 | 1,010 |
| Services | 28,350 | 27,300 | 28,340 | 28,340 |
| Maintenance & Repair | - | - | - | - |
| Grants & Contributions | 70,000 | 100,000 | - | - |
| Capital Outlay | - | - | - | - |
| Energy & Utility | 1,130 | 1,130 | 1,130 | 1,130 |
| Total | 284,250 | 311,900 | 220,850 | 220,850 |

* Please see Appendix E for a breakdown of each expenditure category.

Funding Sources

In addition to the General Fund budget, other funding sources may become available. These items have no effect on the General Fund budget or the property tax rate.

| Funding Source | FY 2024 | | FY 2025 | |
|-------------------------------------|----------------|----------------|----------------|----------------|
| | Budget | Estimate | Proposed | Adopted |
| General Fund - Development Services | 214,250 | 211,900 | 220,850 | 220,850 |
| Special Revenue Funds | - | - | - | - |
| American Rescue Funds (ARF) | 70,000 | 100,000 | - | - |
| <i>Subtotal: Other Funds</i> | <i>70,000</i> | <i>100,000</i> | <i>-</i> | <i>-</i> |
| Total | 284,250 | 311,900 | 220,850 | 220,850 |

Personnel Requirements

| Full Time Equivalents (FTE) | FY 2024 | | FY 2025 | |
|------------------------------|-------------|-------------|-------------|-------------|
| | Budget | Estimate | Proposed | Adopted |
| Regular Full Time Employees | 1.00 | 1.00 | 1.00 | 1.00 |
| Regular Part Time Employees | - | - | - | - |
| Temporary/Seasonal Employees | 0.20 | 0.20 | 0.20 | 0.20 |
| Total | 1.20 | 1.20 | 1.20 | 1.20 |

Budget Commentary

The FY 24 overall budget is expected to come in higher by \$27,650 mostly as a result of the use of ARF funding for two business incubators, Windsor Worx and Collective Space. Originally, only one project was contemplated. The FY 24 General Fund expenditures are expected to come in under budget by \$2,350 or 1.1%. The FY 25 General Fund proposed budget reflects an increase of \$6,600 or 3.1% as compared to the FY 24 budget due to Personnel costs.

ECONOMIC DEVELOPMENT

Products & Services

Business Retention and Expansion

\$59,630

- Provide ombudsman services to Windsor businesses to assist them in being as competitive as possible
- Assist existing businesses in securing public or private-sector financing for current operations or expansions
- Conduct business visits to obtain information about the needs of existing businesses
- Recognize existing businesses for their contribution to the town
- Partner with First Town Downtown and the Windsor Chamber of Commerce to continually improve the business climate in Windsor
- Facilitate the development of Windsor Worx and The Collective Space business incubators.

Economic Development Planning &

Redevelopment

\$110,430

- Advise and assist the Town Council, Town Manager, and Economic Development Commission in evaluating requests for economic development incentives
- Facilitate the re-use of the town's priority redevelopment properties
- Undertake activities related to implementing the Transit Oriented Development Plan for Windsor Center
- Investigate and pursue appropriate grant funding opportunities related to economic development and redevelopment
- Facilitate a review of the town's economic strategies.

Business Recruitment and Development

\$50,790

- Contact prospective businesses to promote relocation to Windsor
- Assist potential new businesses in finding appropriate sites, securing financing, achieving town board and commission approvals and opening their facilities as expeditiously as feasible
- Work with the Bradley Development League (BDL), AdvanceCT and the MetroHartford Alliance to ensure that all businesses that may benefit from locating in Windsor are exposed to the town
- Utilize the Geographic Information System (GIS) and the town's website to promote Windsor
- Develop and distribute high-quality marketing materials that highlight the assets of Windsor
- Improve the perception of Windsor through events and media coverage
- Appear at trade shows and other public events to publicize the benefits of locating a business in Windsor.

PLANNING

Planning is responsible for developing and administering land use regulations, comprehensive planning, designing town projects, providing information on public and private developments, monitoring the US Census and the development of a Geographic Information System (GIS) for mapping, information retrieval and analysis.

Expenditures

| Expenditures by Category * | FY 2024 | | FY 2025 | |
|----------------------------|----------------|----------------|----------------|----------------|
| | Budget | Estimate | Proposed | Adopted |
| Personnel | 490,140 | 494,600 | 516,530 | 516,530 |
| Supplies | 2,860 | 3,020 | 3,560 | 3,560 |
| Services | 13,900 | 9,130 | 13,900 | 13,900 |
| Maintenance & Repair | 10,700 | 9,270 | 10,700 | 10,700 |
| Grants & Contributions | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Energy & Utility | 3,040 | 2,630 | 3,050 | 3,050 |
| Total | 520,640 | 518,650 | 547,740 | 547,740 |

* Please see Appendix E for a breakdown of each expenditure category.

Funding Sources

In addition to the General Fund budget, other funding sources may become available. These items have no effect on the General Fund budget or the property tax rate.

| Funding Source | FY 2024 | | FY 2025 | |
|-------------------------------------|-----------------|-----------------|-----------------|-----------------|
| | Budget | Estimate | Proposed | Adopted |
| General Fund - Development Services | 520,640 | 518,650 | 547,740 | 547,740 |
| Special Revenue Funds | - | - | - | - |
| <i>Subtotal: Other Funds</i> | <i>-</i> | <i>-</i> | <i>-</i> | <i>-</i> |
| Total | 520,640 | 518,650 | 547,740 | 547,740 |

Personnel Requirements

| Full Time Equivalents (FTE) | FY 2024 | | FY 2025 | |
|------------------------------|-------------|-------------|-------------|-------------|
| | Budget | Estimate | Proposed | Adopted |
| Regular Full Time Employees | 4.00 | 4.00 | 4.00 | 4.00 |
| Regular Part Time Employees | - | - | - | - |
| Temporary/Seasonal Employees | - | - | - | - |
| Total | 4.00 | 4.00 | 4.00 | 4.00 |

Budget Commentary

The General Fund FY 24 expenditures are expected to come in under budget by \$1,990 or 0.4% mostly due to savings in Services. The FY 25 General Fund proposed budget reflects a increase of \$27,100 or 5.2% as compared to the FY 24 budget primarily due to Personnel costs.

PLANNING

Products & Services

Plan Review & Design Development \$350,610

- Monitor federal, state and local plans and programs to maximize their benefit and minimize their liability to the community
- Prioritize and facilitate future open space acquisitions
- Design town projects (e.g., parks, landscaping, parking lots, beautification and recreational facilities)
- Conduct environmental education and other programs
- Review applications being submitted to the Town Planning & Zoning Commission (TPZC) to ensure compliance with the master plan, regulatory mechanisms and to encourage good development
- Review applications to the Inland Wetlands & Watercourses Commission (IWWC) to ensure compliance with the master plan and regulatory mechanisms and to encourage development to be in reasonable harmony with the environment
- Review applications to the Historic District Commission (HDC) to ensure compliance with the Historic District guidelines
- Update the standards of zoning, subdivision and wetland regulations on a regular basis
- Update and implement the Plan of Conservation and Development
- Administering the results of the 2020 Census and provide local review and input as required.

Geographic Information System \$60,000

- Continue updating the property map and prepare it for use with future applications
- Administer the Assessor's online Geographic Information System (GIS) program
- Create maps/databases and perform analysis to support town programs.

Support Boards & Commissions \$137,130

- Prepare agendas, perform research and analysis, collect applications, and perform administrative functions for:
 - Town Planning & Zoning Commission
 - Inland Wetlands & Watercourses Commission
 - Historic District Commission
 - Conservation Commission.

ENGINEERING SERVICES

Engineering Services oversees the asset management of the town's non-building infrastructure including roads, sidewalks and stormwater drainage systems. It also provides engineering services to design and administer the construction of town capital projects as well as assist the Development Services group in guiding private development in accordance with the Plan of Development (POD) and the Capital Improvements Program (CIP).

Expenditures

| Expenditures by Category * | FY 24 Budget and Estimate in Public Works, page M-6 | | FY 2025 | |
|----------------------------|--|----------|----------------|----------------|
| | Proposed | Adopted | Proposed | Adopted |
| Personnel | - | - | 534,390 | 534,390 |
| Supplies | - | - | 6,500 | 6,500 |
| Services | - | - | 38,960 | 38,960 |
| Maintenance & Repair | - | - | 15,600 | 15,600 |
| Grants & Contributions | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Energy & Utility | - | - | 12,040 | 12,040 |
| Total | - | - | 607,490 | 607,490 |

* Please see Appendix E for a breakdown of each expenditure category.

Funding Sources

In addition to the General Fund budget, other funding sources may become available. These items have no effect on the General Fund budget or on the property tax rate.

| Funding Source | FY 24 Budget and Estimate in Public Works, page M-6 | | FY 2025 | |
|---|--|-----------------|----------------------|----------------------|
| | Proposed | Adopted | Proposed | Adopted |
| General Fund - Public Works and Engineering | - | - | 589,090 | 589,090 |
| Charges to Landfill Enterprise Fund | - | - | 18,400 | 18,400 |
| Special Revenue Funds | - | - | - | - |
| <i>Subtotal: Other Funds</i> | <i>-</i> | <i>-</i> | <i>18,400</i> | <i>18,400</i> |
| Total | - | - | 607,490 | 607,490 |

Personnel Requirements

| Full Time Equivalents (FTE) | FY 24 Budget and Estimate in Public Works, page M-6 | | FY 2025 | |
|------------------------------|--|----------|-------------|-------------|
| | Proposed | Adopted | Proposed | Adopted |
| Regular Full Time Employees | - | - | 4.00 | 4.00 |
| Regular Part Time Employees | - | - | - | - |
| Temporary/Seasonal Employees | - | - | 0.65 | 0.65 |
| Total | - | - | 4.65 | 4.65 |

Budget Commentary

Engineering Services moved from Public Works (FY 24) to Development Services (FY 25). As a result of this, the traffic engineer position was moved from the Public Works Design Services budget to the Public Works Traffic Safety budget and engineering related costs for Maintenance & Repair and Energy & Utilities were shifted from the Public Works Administration budget to here. Based on comparable numbers, the FY 25 General Fund reflects an increase is \$8,170 or 1.4% as compared to the equivalent FY 24 budget.

ENGINEERING

Products & Services

Road Improvements

\$121,500

- Provide survey, design and engineering support for major road improvement projects
- Coordinate and oversee the cleaning and sealing of roadway cracks to eliminate water seepage into road base on numerous streets
- Coordinate and oversee the milling and repaving component of the town's pavement management program. This type of work is done in two phases with the milling of the street surface being performed first followed by the repaving of the roadway. Streets to be milled and repaved are selected based on pavement condition, traffic volume, geographic location and cost
- Provide consultation for pavement management system to maintain system and inspect streets.

Professional and Technical Advice

\$72,730

- Provide engineering and technical consulting to other departments and boards and commissions
- Review subdivision and site plan development
- Provide computer-aided design, drafting and design support.

Information Services

\$60,750

- Provide data and information for Geographic Information System (GIS) mapping
- Maintain and update town engineering and architectural map files
- Provide information to the public regarding highway lines, construction projects, town properties, floodplain and subdivisions.

Stormwater Management

\$109,350

- Implement applicable portions of the plan and monitor staff reporting requirements
- Continue to inventory and assess the drainage system and identify and resolve local drainage issues
- Administer and implement the provisions of the Erosion and Sediment Control Ordinance, Stormwater Management Ordinance, Illicit Discharges and Connections Ordinance, MS4 and associated requirements.

Capital Improvements

\$121,500

- Obtain and develop funding opportunities in support of the Capital Improvement Program (CIP)
- Implement CIP projects
- Work with regional, state and federal agencies to facilitate the implementation and completion of projects in the CIP
- Monitor major project progress and resources to ensure all specified and applicable requirements are met.

Traffic Engineering Services

\$91,130

- Confer with State of Connecticut Department of Transportation as traffic liaison
- Review traffic impacts from proposed private developments
- Provide technical guidance to the Traffic Committee regarding traffic counts, reports, and recommendations for improving traffic operations throughout town and in implementing the traffic calming program.

Floodplain Management

\$12,130

- Administer and implement the provisions of the Floodplain Management Ordinance and associated requirements.

Landfill

\$18,400

- Provide technical and administrative guidance for the Windsor/Bloomfield landfill to ensure that engineering-related tasks and projects are in compliance.

Development Services

FY 2024 Highlights

Building Safety

Building Safety has focused on rolling out our new online permitting and inspection portal during FY 24. This new program allows residents, developers and contractors to apply for building permits, as well as upload plans, track the permit's progress through the review stages, request inspections and view certificates of completion. It has also allowed our Building Department to go "paperless," conducting plan reviews and recording inspections digitally.

It was another busy construction year with several large projects completed, including:

- 875 Day Hill – Day Hill Dome
- 1001 Day Hill – Dudleytown Brewing & Mojo's
- 500 Groton Rd – Target Refrigerated Distribution Center
- 605 Day Hill Rd – Vacant Building refurbished
- 425 Day Hill – Flex Building
- 105 Baker Hollow – Safelite Distribution Center

Projects still in progress include:

- 1985 Blue Hills Ave – Eversource Renovation
- 144 Broad St – Founder's Square Apartments
- 4 Batchelder Rd – Warham Dormitory Renovation

The Fire Marshal's Office welcomed a new part-time fire inspector in FY 24. This increase in staffing has allowed the office to work towards better compliance with the required inspection schedule. Staff worked as part of a statewide task group to produce fire safety PSAs, as well as training materials for the National Fire Academy.

Economic Development

Received town council approval for the use of \$100,000 in American Rescue Funds for the establishment of the Windsor Worx and Collective Space business incubators.

Facilitated the repositioning of the former Stanadyne property on Deerfield Road coming out of bankruptcy.

Secured a \$4M Community Investment Fund grant from the State of Connecticut for the Wilson Park which was approved by voters at referendum.

Planning

In FY 24, several major projects were approved including a public park at 458 Windsor Avenue; a mix of commercial uses at 29 Windsor Avenue, which includes a car wash, convenience store, daycare and retail space; a new 24,000 sq. ft. building for a self-storage facility at 610 Pigeon Hill Road; 201 apartments at 60 Dunfey Lane and eight units at 120 High Street, which are designated as housing for handicapped.

Other noteworthy applications include several text amendments to create a new Design Development District near highway interchanges on Bloomfield Avenue, an amendment to allow group daycare homes by right and a new regulation to permit self-storage facilities in restricted commercial zones by special use.

In FY 24, the Planning Department will begin the process of updating the Plan of Conservation and Development. This update will involve multiple meetings and workshops with town departments, boards and commissions, stakeholders and the public to help craft a community vision.

DEVELOPMENT SERVICES

FY24 Highlights (continued)

Engineering

During FY 24, Engineering coordinated milling and paving of approximately six miles of roadway. This included all, or portions of: Fairway circle, Country Club Drive, Delilah Drive, Frankline Lane, Washington Road, Hope Circle Parish Lane, London Road, Rood Avenue, Green Manor Avenue, Arrowbrook Road, Lee Lane, Northfield Drive, Old Day Hill Road, Great Pond Drive, Griffin Road South, and Griffin Road North. Coordination of milling and paving of portions of parking lots at the following town facilities: L.P. Wilson Community Center, John F. Kennedy School, Oliver Ellsworth School and Sage Park Middle School were completed. Coordination and oversight of crack sealing on town streets was completed as well. Engineering staff oversaw the catch basin cleaning of 1/3 of the town roads.

The Engineering department oversaw the construction of the L.P. Wilson Community Center tennis and pickleball courts. Construction was completed on improvements to the northbound side of International Drive. Staff oversaw the design changes for the southbound side of International Drive to remove East Granby from the project. Design documents were completed for the Wilson Gateway Park and begun for the Clover Street School field improvements. Baker Hollow Road reconstruction design was completed and construction has begun.

Staff inspected the construction of public roadways and infrastructure for Lexington Street, Concord Road and Groton Roads which are phase 2 of the Great Pond Development.

DEVELOPMENT SERVICES

| <i>Key Statistics</i> | FY 2021 Actual | FY 2022 Actual | FY 2023 Actual | FY 2024 Estimate | FY 2025 Target |
|--|---------------------------|---------------------------|---------------------------|-----------------------------|---------------------------|
| Total construction value of building permits issued | \$389,862,916 | \$156,809,846 | \$444,990,646 | \$128,580,000 | \$57,200,000 |
| Building permit fees collected | \$2,889,998 | \$1,848,613 | \$4,322,629 | \$1,800,000 | \$800,000 |
| Existing business contacts by Economic Development staff | 230 | 360 | 400 | 450 | 450 |
| Prospective business contacts made by staff | 18 | 20 | 22 | 25 | 25 |
| Fees in-lieu of open space collected | \$3,000 | \$0 | \$6,000 | \$0 | \$6,000 |
| Acres of open space preserved | 0 | 0 | 0 | 6 | 0 |
| Dwelling units approved by P&Z | 4 | 10 | 183 | 213 | 6 |
| Non-residential floor area approved by P&Z (square feet) | 1,245,469 | 1,007,549 | 1,080,557 | 477,750 | 50,000 |
| IWWC, HDC & P&Z applications | 92 | 58 | 145 | 115 | 85 |
| Equivalent number of household energy needs met by solar installations | 144 | 105 | 305 | 324 | 200 |
| Pavement management activities such as milling, paving, microsurfacing and crack sealing | \$1,200,000 | \$1,050,000 | \$1,180,000 | \$5,430,000 | \$1,250,000 |
| Public outreach efforts including meetings and direct mailings | 5 | 7 | 5 | 9 | 6 |
| Total value of engineering projects awarded | \$3,980,000 | \$3,390,000 | \$3,470,000 | \$6,940,000 | \$4,000,000 |

| <i>Performance Measures</i> | FY 2023 Actual | FY 2024 Target | FY 2024 Estimate | FY 2025 Target |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
| Percentage of residential permits without final inspection | 61% | 20% | 25% | 20% |
| Average turnaround time for commercial permits, measured in calendar days | 9.9 | 7.0 | 7.5 | 7 |
| Percentage of multi-family residential buildings that are fully fire code compliant | 60% | 80% | 75% | 85% |
| Number of fire and life safety in-person and virtual programs conducted by Fire Marshal's Office | 62 | 70 | 70 | 75 |
| Number of center line miles of streets rehabilitated | 7.00 | 5.0 | 6.15 | 6.00 |
| Number of traffic data collections by Engineering | 48 | 40 | 55 | 45 |
| Value of change orders as a % of original contract | 4.6% | 4.5% | 4.2% | 4.5% |

DEVELOPMENT SERVICES

A fun fact about the value of our services...

The Connecticut Economic Development Association recognized the Town of Windsor as a Gold Certified Community in its 2023 Best Practices in Economic Development and Land Use Planning cohort. The certification highlights Windsor's successful implementation of efficient and effective land use planning and economic development strategies, such as our weekly development team review meetings with applicants.

FY 2025 Goals

1. The Building Safety team will work to obtain estimates in FY 25 to digitally scan construction blueprints currently stored onsite to remove them and store at an off-site facility. Projecting the initial process would likely start in FY 26.
2. The Fire Marshal's Office will develop a strategic plan to prioritize existing building inspections based on occupancy types and levels of risk.
3. The Planning Department will be working with a consultant to develop a community vision and update the Plan of Conservation and Development (POCD) starting at the end of FY 24 with the goal of adoption by the end of 2025.
4. Economic and Community Development will:
 - facilitate the reuse of the town's priority redevelopment properties
 - develop strategies for the activation/reuse of vacant office space
 - pursue Windsor Center development projects in support of the Transit-Oriented Development (TOD) Master Plan
 - continue to assist the Windsor Worx and Collective Space business incubators as they get established.
5. Engineering will provide administration and oversight for the design, build, construction or completion of the following projects:
 - Phase 2 of the International Drive rehabilitation project
 - Clover Street cricket field improvements
 - Sharshon Park improvements
 - Wilson Park
 - O'Brien Field turf replacement
 - Broad Street road diet project
 - Welch Park tennis/pickleball court improvements.
6. Engineering will monitor and document ongoing elements of the General Permit for the Discharge of Stormwater from Small Municipal Separate Storm Sewer Systems (MS4 General Permit) administered by the Connecticut Department of Energy & Environmental Protection (DEEP).

AMERICAN RESCUE FUNDS (ARF)

Development

| Project # | Project Name | FY 2024 | | | FY 2025 | | | |
|-----------|---------------------------------------|-------------------------------|-------------------|------------------------|--------------------------------|-------------------|-----------------------|--------------------------------|
| | | Beginning Balance (7/1/23) | Projected Revenue | Estimated Expenditures | Projected Balance (6/30/24) | Projected Revenue | Budgeted Expenditures | Projected Balance (6/30/25) |
| 1924 | Windsor Worx Small Business Incubator | 165,000 | - | 100,000 | 65,000 | - | - | 65,000 |
| | | 165,000 | - | 100,000 | 65,000 | - | - | 65,000 |

#1924 - Windsor Worx Small Business Incubator - Under the Competitive & Sustainable Economy focus area of the ARF Grant Revenue, this program was established to provide funding to Windsor Worx, a new co-work space and resource center in Windsor Center, to be used for establishing the shared work and collaboration spaces, write-down a portion of start-up costs, as well as to provide resources to small businesses and new ventures across town.

Community Development

COMMUNITY DEVELOPMENT

The Office of Community Development encourages neighborhood investment through a variety of initiatives, assists with the redevelopment of targeted properties, and solicits and administers grant funds.

Expenditures

| Expenditures by Category * | FY 2023 Actual | FY 2024 | | FY 2025 | |
|---------------------------------|-------------------|----------------|----------------|----------------|----------------|
| | | Budget | Estimate | Proposed | Adopted |
| Personnel | 113,792 | 110,530 | 127,490 | 125,740 | 125,740 |
| Supplies | 566 | 950 | 1,110 | 1,460 | 1,460 |
| Services | 107,501 | 107,200 | 138,940 | 78,330 | 78,330 |
| Grants & Contributions | 78,137 | 285,000 | 322,710 | 13,940 | 13,940 |
| Loans | 78,695 | 35,000 | 90,120 | 196,000 | 196,000 |
| Energy & Utility | 750 | 750 | 750 | 750 | 750 |
| Transfer to Loan Repayment Fund | - | 305,350 | 305,350 | - | - |
| Total | 379,441 | 844,780 | 986,470 | 416,220 | 416,220 |

* Please see Appendix E for a breakdown of each expenditure category.

Funding Sources

In addition to General Fund budget, other funding sources may become available. The Office of Community Development actively pursues grant funding. In addition, it has revolving funds which generate program income for the activity from which such income was derived.

| Funding Source | FY 2023 Actual | FY 2024 | | FY 2025 | |
|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | | Budget | Estimate | Proposed | Adopted |
| General Fund - Community Development | 104,820 | 490,900 | 490,360 | 114,350 | 114,350 |
| LISC* Housing Leadership Grant | 4,961 | - | 5,070 | - | - |
| Small Cities Funds | - | - | - | - | - |
| Loan Repayment Fund | 105,915 | 44,200 | 105,420 | 121,730 | 121,730 |
| Senior and Workforce Housing Initiative | - | - | - | 50,000 | 50,000 |
| Housing Rehabilitation Program | - | - | - | 111,890 | 111,890 |
| American Rescue Funds (ARF) | 163,745 | 309,680 | 385,620 | 18,250 | 18,250 |
| <i>Subtotal: Other Funds</i> | <i>274,621</i> | <i>353,880</i> | <i>496,110</i> | <i>301,870</i> | <i>301,870</i> |
| Total | 379,441 | 844,780 | 986,470 | 416,220 | 416,220 |

*Local Initiatives Support Corporation

Personnel Requirements

| Full Time Equivalents (FTE's) | FY 2023 Actual | FY 2024 | | FY 2025 | |
|-------------------------------|-------------------|-------------|-------------|-------------|-------------|
| | | Budget | Estimate | Proposed | Adopted |
| Regular Full Time Employees | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Regular Part Time Employees | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 |
| Temporary/Seasonal Employees | - | - | 0.33 | - | - |
| Total | 1.50 | 1.50 | 1.83 | 1.50 | 1.50 |

Budget Commentary

The overall FY 24 expenditures are expected to come in over budget by \$141,690 or 16.8% mostly due to an increase in Personnel, Grants & Contributions and Loans. Payroll costs shifted from the Housing Rehabilitation Program to the Multi-Family Rehab Grant Program. The amount of funds distributed in Grants, through the Multi-Family Program, increased due to lower than expected administrative expenses. Loans through the Housing Rehab Program increased as a result of the timing of construction projects and outstanding loan repayments, resulting in the ability to provide additional loans to residents. The General Fund FY 24 expenditures are expected to come in slightly under budget. The overall FY 25 proposed budget reflects a decrease of \$428,560 or 50.7% as compared to the FY 24 budget due to one-time allocation of American Rescue Funds (ARF) for the Multi-Family Rehab Grant Program and the elimination of the General Fund contribution for our longstanding housing rehabilitation program and a Senior and Workforce Planning Initiative. The General Fund FY 25 proposed budget reflects a decrease of \$376,550 or 76.7% as compared to the FY 24 adopted budget mostly due to the above reasons.

COMMUNITY DEVELOPMENT EXPENDITURE BREAKDOWN BY FUND

General Fund Expenditures:

| Expenditures by Category | FY 2023 | FY 2024 | | FY 2025 | |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|
| | Actual | Budget | Estimate | Proposed | Adopted |
| Personnel | 100,739 | 106,100 | 105,550 | 112,270 | 112,270 |
| Supplies | 101 | 150 | 280 | 280 | 280 |
| Services | 3,230 | 78,550 | 78,430 | 1,050 | 1,050 |
| Grants & Contributions | - | - | - | - | - |
| Loans | - | - | - | - | - |
| Energy & Utility | 750 | 750 | 750 | 750 | 750 |
| Transfer to Loan Repayment Fund | - | 305,350 | 305,350 | - | - |
| Total | 104,820 | 490,900 | 490,360 | 114,350 | 114,350 |

Town Support for Education and Charges to Other Department Expenditures:

| Expenditures by Category | FY 2023 | FY 2024 | | FY 2025 | |
|---------------------------------|----------|----------|----------|----------|----------|
| | Actual | Budget | Estimate | Proposed | Adopted |
| Personnel | - | - | - | - | - |
| Supplies | - | - | - | - | - |
| Services | - | - | - | - | - |
| Grants & Contributions | - | - | - | - | - |
| Loans | - | - | - | - | - |
| Energy & Utility | - | - | - | - | - |
| Transfer to Loan Repayment Fund | - | - | - | - | - |
| Total | - | - | - | - | - |

Special Revenue & Other Fund Expenditures:

| Expenditures by Category | FY 2023 | FY 2024 | | FY 2025 | |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|
| | Actual | Budget | Estimate | Proposed | Adopted |
| Personnel | 13,053 | 4,430 | 21,940 | 13,470 | 13,470 |
| Supplies | 465 | 800 | 830 | 1,180 | 1,180 |
| Services | 104,271 | 28,650 | 60,510 | 77,280 | 77,280 |
| Grants & Contributions | 78,137 | 285,000 | 322,710 | 13,940 | 13,940 |
| Loans | 78,695 | 35,000 | 90,120 | 196,000 | 196,000 |
| Energy & Utility | - | - | - | - | - |
| Transfer to Loan Repayment Fund | - | - | - | - | - |
| Total | 274,621 | 353,880 | 496,110 | 301,870 | 301,870 |

Total Expenditures (agrees with page L-1):

| Expenditures by Category | FY 2023 | FY 2024 | | FY 2025 | |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|
| | Actual | Budget | Estimate | Proposed | Adopted |
| Personnel | 113,792 | 110,530 | 127,490 | 125,740 | 125,740 |
| Supplies | 566 | 950 | 1,110 | 1,460 | 1,460 |
| Services | 107,501 | 107,200 | 138,940 | 78,330 | 78,330 |
| Grants & Contributions | 78,137 | 285,000 | 322,710 | 13,940 | 13,940 |
| Loans | 78,695 | 35,000 | 90,120 | 196,000 | 196,000 |
| Energy & Utility | 750 | 750 | 750 | 750 | 750 |
| Transfer to Loan Repayment Fund | - | 305,350 | 305,350 | - | - |
| Total | 379,441 | 844,780 | 986,470 | 416,220 | 416,220 |

**COMMUNITY DEVELOPMENT
BUDGET INFORMATION
Fiscal Year 2020-2024**

Expenditures

| Expenditures by Category * | FY 2021 | FY 2022 | FY 2023 | FY 2024 | | FY 2025 | |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | Actual | Actual | Actual | Budget | Estimate | Proposed | Adopted |
| Personnel | 109,027 | 111,331 | 113,792 | 110,530 | 127,490 | 125,740 | 125,740 |
| Supplies | 715 | 5,413 | 566 | 950 | 1,110 | 1,460 | 1,460 |
| Services | 30,058 | 20,398 | 107,501 | 107,200 | 138,940 | 78,330 | 78,330 |
| Grants & Contributions | - | - | 78,137 | 285,000 | 322,710 | 13,940 | 13,940 |
| Loans | 128,594 | 144,930 | 78,695 | 35,000 | 90,120 | 196,000 | 196,000 |
| Energy & Utility | 750 | 750 | 750 | 750 | 750 | 750 | 750 |
| Transfer to Loan Repayment Fund | - | - | - | 305,350 | 305,350 | - | - |
| Total | 269,144 | 282,822 | 379,441 | 844,780 | 986,470 | 416,220 | 416,220 |

* Please see Appendix E for a breakdown of each expenditure category.

Funding Sources

| Funding Source | FY 2021 | FY 2022 | FY 2023 | FY 2024 | | FY 2025 | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | Actual | Actual | Actual | Budget | Estimate | Proposed | Adopted |
| General Fund - Community Development | 102,980 | 103,840 | 104,820 | 490,900 | 490,360 | 114,350 | 114,350 |
| LISC Housing Leadership Grant | - | - | 4,961 | - | 5,070 | - | - |
| Small Cities Funds | - | - | - | - | - | - | - |
| Loan Repayment Fund | 166,164 | 178,982 | 105,915 | 44,200 | 105,420 | 121,730 | 121,730 |
| Senior and Workforce Housing Initiative | - | - | - | - | - | 50,000 | 50,000 |
| Housing Rehabilitation Program | - | - | - | - | - | 111,890 | 111,890 |
| American Rescue Funds (ARF) | - | - | 163,745 | 309,680 | 385,620 | 18,250 | 18,250 |
| Subtotal: Other Funds | 166,164 | 178,982 | 274,621 | 353,880 | 496,110 | 301,870 | 301,870 |
| Total | 269,144 | 282,822 | 379,441 | 844,780 | 986,470 | 416,220 | 416,220 |

COMMUNITY DEVELOPMENT

Products & Services

Neighborhood and Grant Activities \$182,600

- Provide staff support to the Wilson/Deerfield Advisory Committee, Human Relations Commission and the Fair Rent Commission
- Address quality of life issues in neighborhoods through various initiatives
- Administer the Neighborhood Assistance Act (NAA) Tax Credit program providing local non-profit organizations with an opportunity to leverage private donations
- Promote fair housing awareness through outreach efforts such as holding educational forums and posting notices
- Administer the closeout of the Multifamily Rehabilitation Grant program, a program fully supported by American Rescue Funds, which was created to enhance the quality of affordable rental units in Windsor
- Create and preserve senior and workforce housing through planning, technical assistance, and feasibility studies
- Assist the Windsor Housing Authority in furthering their Shad Run modernization project which was awarded Community Development Block Grant funds.

Housing Rehabilitation Program \$233,620

- Solicit and administer grant funds including Community Development Block Grant (CDBG) - Small Cities funds
- Promote neighborhood reinvestment by providing financial and technical assistance to income-eligible residential property owners for needed home repairs. Eligible activities include the correction of housing code violations, cost-effective energy conservation measures, lead and asbestos abatement, removal of underground storage tanks and modifications to improve handicap accessibility
- Leverage additional resources for housing rehabilitation by collaborating with agencies such as Connecticut Children's Medical Center (when feasible), and by referring clients to the town's Social Services Energy, Utility Assistance Program and to other community agencies.

COMMUNITY DEVELOPMENT

FY 2024 Highlights

Utilizing Community Development Block Grant funds and approved General Fund dollars, nine projects were completed through the Housing Rehabilitation Program during FY 24. This program provides loans to income-eligible households. The total amount expected to be lent for this fiscal year is approximately \$264,000, with an average loan amount of \$30,000 per unit. Construction work on housing rehabilitation projects includes cost-effective energy conservation measures, correction of code violations, modifications for handicap accessibility, replacements of critical systems (i.e. septic tanks and heating units) and removal or encapsulation of hazardous material, which includes the removal of lead based paint, asbestos, mold and underground fuel tanks.

During FY 24, in collaboration with the Social Services department, the Community Development Office has continued to refer home owners to the appropriate agency for a variety of energy-related needs, including energy audits, furnace cleaning and conversions from oil to gas.

The department also administered the Multi-Family Rehabilitation Program, which is a program fully funded by American Rescue Funds (ARF). The program has invested around \$300,000 directly to construction projects, resulting in improvements valued at approximately \$600,000 to multi-family properties that provide affordable rental units to low-to-moderate income residents in town. Overall, 18 projects and 44 units have benefited from this program.

Support for the Human Relations Commission (HRC) continues with the Conversations series, as well as organized and presented the third Windsor-sponsored Juneteenth celebration. The department continued to assist the HRC with the production of Bridge Builders Awards and Phenomenal Women Awards, as well as the promotion of Women's History Month and Black History Month.

As liaison to the Wilson/Deerfield Advisory Committee, the department provided support for events such as a community cleanup in the Wilson neighborhood and a beautification event at the CREC Academy on East Wolcott Street. Staff assisted the committee with community engagement efforts that included participation from residents and local businesses to inform the committee's beautification initiative.

Awarded a \$2M Small Cities Community Development Block Grant for exterior improvements to Windsor Housing Authority's 52-unit Shad Run Terrace apartments.

The Community Development Office also administered the Neighborhood Assistance Act (NAA) Tax Credit Program that assisted local nonprofit organizations to leverage donations from the Windsor corporate community.

COMMUNITY DEVELOPMENT

OUTSTANDING BALANCES ON COMMUNITY DEVELOPMENT LOANS As Of 6/30/2023

| <u>Type of Loan</u> | <u>Principal Balances</u> |
|---|---------------------------|
| Amortized Payment Loans: <i>Housing Rehab & Down payment Assistance</i> | \$94,335 |
| Deferred Payment Loans: <i>Housing Rehabilitation</i> | 2,305,267 |
| Forgiveness Loans: <i>Housing Rehabilitation</i> | 24,137 |
| Amortized Economic Development Loans: | <u>24,783</u> |
| Sub-total | <u>\$2,448,524</u> |
| Allowance for uncollectible loans | <u>(500,000)</u> |
| Loans Receivable, net | <u>\$1,948,524</u> |

| <i>Performance Measures</i> | FY 2023 Actual | FY 2024 Target | FY 2024 Estimate | FY 2025 Target |
|---|-------------------|-------------------|---------------------|-------------------|
| Number of housing rehabilitation completed projects | 5 | 6 | 9 | 6 |

A fun fact about the value of our services...

During FY 24, the Community Development Office has facilitated the work of 26 construction projects, improving the quality of 51 local housing units.

FY 2025 Goals

1. Continue to work towards strengthening the community via the Human Relations Commission and the Wilson/Deerfield Advisory Committee
2. Continue the successful Housing Rehabilitation program utilizing revolving loan funds generated by repayments of prior loans
3. Expand the program's ability to meet the need to rehabilitate housing stock by applying for additional grant funds from the Connecticut Department of Housing
4. Build relationships and seek partners to maximize Community Development Block Grant funds and to enhance the town's housing rehab and small business loan programs
5. Continue to analyze opportunities to develop new senior and workforce housing
6. Assist Windsor Housing Authority in furthering of their Shad Run modernization project which was awarded Community Development Block Grant funding.

AMERICA RESCUE FUND (ARF) AND COMMUNITY DEVELOPMENT FUND (Transfer from General Fund)

Community Development Block Grant Funds

| Project # | Project Name | FY 2024 | | | FY 2025 | | | |
|-----------|---|-------------------------------|-------------------|------------------------|--------------------------------|-------------------|-----------------------|--------------------------------|
| | | Beginning Balance (7/1/23) | Projected Revenue | Estimated Expenditures | Projected Balance (6/30/24) | Projected Revenue | Budgeted Expenditures | Projected Balance (6/30/25) |
| 1929 | ARF - Multi-Family Housing Rehabilitation Program | 358,310 | - | 327,670 | 30,640 | - | 18,250 | 12,390 |
| 1930 | ARF - Community & Neighborhood Enhancement Grant | 25,660 | - | 25,660 | - | - | - | - |
| 1935 | ARF - Windsor Housing Authority/Shad Run Terrace | 18,160 | - | 18,160 | - | - | - | - |
| 1936 | ARF - Windsor Housing Authority/Fitch Court Roof | 14,130 | - | 14,130 | - | - | - | - |
| 8390 | Senior and Workforce Housing Initiative | - | 75,000 | 25,000 | 50,000 | - | 50,000 | - |
| 8400 | Housing Rehabilitation Program | - | 305,350 | 193,460 | 111,890 | - | 111,890 | - |
| | | 416,260 | 380,350 | 604,080 | 192,530 | - | 180,140 | 12,390 |

#1929 - Multi-Family Rehabilitation Program - This program was established to initiate a Multi-family Housing Rehabilitation program to stabilize and preserve the quality and availability of affordable rental housing throughout the town of Windsor.

#1930 - Community & Neighborhood Enhancement Grant - This program is designed to provide financial assistance for community-led efforts such as small scale public improvements, public events/programs, neighborhood-wide activities and community clean-ups.

#1935 - Windsor Housing Authority/Shad Run Terrace - This allocation is for design and environmental assessment of the 52 unit Windsor Housing Authority Shad Run senior and disabled housing complex in preparation for a Small Cities Community Development Block Grant Application.

#1936 - Windsor Housing Authority/Fitch Court - This allocation is for roof system evaluation and design for the Windsor Housing Authority's Fitch Court senior housing complex.

#8390 - Senior and Workforce Housing Initiative - This allocation is to explore ways to create and preserve senior and workforce housing through planning, technical assistance and feasibility studies.

#8400 - Housing Rehabilitation Program - This allocation is to ensure the continuation of the longstanding Housing Rehabilitation Program given the CT Department of Housing's funding priority shift away from Housing Rehabilitation Programs.

Public Works & Engineering

PUBLIC WORKS AND ENGINEERING

The mission of the Department of Public Works and Engineering is to manage and maintain the town's infrastructure, public facilities, equipment, parks and public areas and the landfill, making a positive difference in the quality of life for the residents and businesses of Windsor.

Expenditures

| Expenditures by Category * | FY 2023 | FY 2024 | | FY 2025 | |
|----------------------------|------------------|------------------|------------------|------------------|------------------|
| | Actual | Budget | Estimate | Proposed | Adopted |
| Personnel | 4,515,279 | 5,004,930 | 4,788,410 | 4,578,330 | 4,535,330 |
| Supplies | 354,721 | 505,070 | 385,860 | 525,670 | 513,670 |
| Services | 2,979,028 | 1,494,680 | 1,489,620 | 975,810 | 975,810 |
| Maintenance & Repair | 697,240 | 735,760 | 686,010 | 730,400 | 730,400 |
| Grants & Contributions | 55,000 | - | - | - | - |
| Capital Outlay | 250,686 | 64,000 | 152,000 | 58,440 | 58,440 |
| Energy & Utility | 1,058,291 | 1,267,840 | 1,268,250 | 1,312,570 | 1,312,570 |
| Total | 9,910,245 | 9,072,280 | 8,770,150 | 8,181,220 | 8,126,220 |

* Please see Appendix E for a breakdown of each expenditure category.

Funding Sources

In addition to the General Fund budget, other funding sources may become available. These items have no effect on the General Fund budget or the property tax rate. See the Public Works and Engineering program pages for explanations of funding sources.

| Funding Source | FY 2023 | FY 2024 | | FY 2025 | |
|---|------------------|------------------|------------------|------------------|------------------|
| | Actual | Budget | Estimate | Proposed | Adopted |
| General Fund - Public Works and Engineering | 6,836,726 | 7,457,440 | 7,338,580 | 7,108,420 | 7,053,420 |
| Charges to Other Departments | 119,307 | 116,000 | 120,000 | 119,000 | 119,000 |
| Town Support for Education | 149,970 | 153,130 | 154,910 | 160,110 | 160,110 |
| <i>Subtotal: Public Works and Eng. General Fund</i> | <i>7,106,003</i> | <i>7,726,570</i> | <i>7,613,490</i> | <i>7,387,530</i> | <i>7,332,530</i> |
| State Grants - Town Aid Road Improvements | 662,449 | 607,000 | 323,000 | 407,000 | 407,000 |
| Facilities Revenues | 276,215 | 143,310 | 170,160 | 176,690 | 176,690 |
| Miscellaneous Fees | 24,803 | 30,000 | 30,000 | 30,000 | 30,000 |
| Charges to Landfill Enterprise Fund | 18,400 | 18,400 | 18,400 | - | - |
| American Rescue Funds (ARF Capital Fund) | 940,070 | 367,000 | 435,100 | - | - |
| State Grants - LoCIP (Capital Outlay Fund) | 882,305 | 180,000 | 180,000 | 180,000 | 180,000 |
| <i>Subtotal: Other Funds</i> | <i>2,804,242</i> | <i>1,345,710</i> | <i>1,156,660</i> | <i>793,690</i> | <i>793,690</i> |
| Total | 9,910,245 | 9,072,280 | 8,770,150 | 8,181,220 | 8,126,220 |

Personnel Requirements

| Full Time Equivalents (FTE) | FY 2023 | FY 2024 | | FY 2025 | |
|------------------------------|--------------|--------------|--------------|--------------|--------------|
| | Actual | Budget | Estimate | Proposed | Adopted |
| Regular Full Time Employees | 36.44 | 40.15 | 38.38 | 36.15 | 36.15 |
| Regular Part Time Employees | 3.28 | 2.40 | 3.08 | 3.06 | 2.42 |
| Temporary/Seasonal Employees | 4.45 | 5.10 | 5.18 | 4.45 | 4.45 |
| Total | 44.17 | 47.65 | 46.64 | 43.66 | 43.02 |

Budget Commentary

The overall FY 24 expenditures are expected to be under budget by \$302,130 or 3.3% primarily due to the decreased use of Town Aid Road Improvements grant funding and for Personnel costs for partial year vacancies. The FY 24 General Fund expenditures are expected to be under budget by \$118,860 or 1.6% mostly due to Personnel costs for partial year vacancies. The overall FY 25 proposed budget reflects a decrease of \$891,060 or 9.8% mostly due to American Rescue Fund projects being completed. The FY 25 General Fund proposed budget reflects a decrease of \$349,020 or 4.7% mostly due to the shift of Design Services moving from Public Works to Development Services. For comparison purposes, not including Design Services in FY 24, the FY 25 General Fund Public Works proposed budget reflects an increase of \$231,200 or 3.4% as compared to the FY 24 budget mostly due to Personnel, Services and Energy & Utility costs.

Council Action

During budget deliberations, the Town Council reduced funding in Public Works by eliminating \$43,000 for a part time Administrative Aide position, as well as a \$12,000 decrease for materials and supplies.

PUBLIC WORKS AND ENGINEERING EXPENDITURE BREAKDOWN BY FUND

General Fund Expenditures:

| Expenditures by Category | FY 2023 | FY 2024 | | FY 2025 | |
|--------------------------|------------------|------------------|------------------|------------------|------------------|
| | Actual | Budget | Estimate | Proposed | Adopted |
| Personnel | 4,324,358 | 4,844,350 | 4,612,830 | 4,418,260 | 4,375,260 |
| Supplies | 325,882 | 320,620 | 324,330 | 336,890 | 324,890 |
| Services | 482,623 | 456,180 | 531,820 | 501,870 | 501,870 |
| Maintenance & Repair | 576,721 | 693,560 | 645,310 | 684,200 | 684,200 |
| Grants & Contributions | - | - | - | - | - |
| Capital Outlay | 250,686 | 64,000 | 152,000 | 58,440 | 58,440 |
| Energy & Utility | 876,456 | 1,078,730 | 1,072,290 | 1,108,760 | 1,108,760 |
| Total | 6,836,726 | 7,457,440 | 7,338,580 | 7,108,420 | 7,053,420 |

Town Support for Education and Charges to Other Department Expenditures:

| Expenditures by Category | FY 2023 | FY 2024 | | FY 2025 | |
|--------------------------|----------------|----------------|----------------|----------------|----------------|
| | Actual | Budget | Estimate | Proposed | Adopted |
| Personnel | 133,657 | 112,180 | 112,180 | 115,510 | 115,510 |
| Supplies | 11,313 | 35,950 | 38,030 | 39,660 | 39,660 |
| Services | 5,000 | 5,000 | 4,700 | 4,940 | 4,940 |
| Maintenance & Repair | - | - | - | - | - |
| Grants & Contributions | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - |
| Energy & Utility | 119,307 | 116,000 | 120,000 | 119,000 | 119,000 |
| Total | 269,277 | 269,130 | 274,910 | 279,110 | 279,110 |

Special Revenue & Other Fund Expenditures:

| Expenditures by Category | FY 2023 | FY 2024 | | FY 2025 | |
|--------------------------|------------------|------------------|------------------|----------------|----------------|
| | Actual | Budget | Estimate | Proposed | Adopted |
| Personnel | 57,264 | 48,400 | 63,400 | 44,560 | 44,560 |
| Supplies | 17,526 | 148,500 | 23,500 | 149,120 | 149,120 |
| Services | 2,491,405 | 1,033,500 | 953,100 | 469,000 | 469,000 |
| Maintenance & Repair | 120,519 | 42,200 | 40,700 | 46,200 | 46,200 |
| Grants & Contributions | 55,000 | - | - | - | - |
| Capital Outlay | - | - | - | - | - |
| Energy & Utility | 62,528 | 73,110 | 75,960 | 84,810 | 84,810 |
| Total | 2,804,242 | 1,345,710 | 1,156,660 | 793,690 | 793,690 |

Total Expenditures (agrees with page M-1):

| Expenditures by Category | FY 2023 | FY 2024 | | FY 2025 | |
|--------------------------|------------------|------------------|------------------|------------------|------------------|
| | Actual | Budget | Estimate | Proposed | Adopted |
| Personnel | 4,515,279 | 5,004,930 | 4,788,410 | 4,578,330 | 4,535,330 |
| Supplies | 354,721 | 505,070 | 385,860 | 525,670 | 513,670 |
| Services | 2,979,028 | 1,494,680 | 1,489,620 | 975,810 | 975,810 |
| Maintenance & Repair | 697,240 | 735,760 | 686,010 | 730,400 | 730,400 |
| Grants & Contributions | 55,000 | - | - | - | - |
| Capital Outlay | 250,686 | 64,000 | 152,000 | 58,440 | 58,440 |
| Energy & Utility | 1,058,291 | 1,267,840 | 1,268,250 | 1,312,570 | 1,312,570 |
| Total | 9,910,245 | 9,072,280 | 8,770,150 | 8,181,220 | 8,126,220 |

**PUBLIC WORKS AND ENGINEERING
BUDGET INFORMATION
Fiscal Year 2021-2025**

Expenditures

| Expenditures by Category * | FY 2021 | FY 2022 | FY 2023 | FY 2024 | | FY 2025 | |
|----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | Actual | Actual | Actual | Budget | Estimate | Proposed | Adopted |
| Personnel | 4,177,954 | 4,310,074 | 4,515,279 | 5,004,930 | 4,788,410 | 4,578,330 | 4,535,330 |
| Supplies | 380,326 | 472,968 | 354,721 | 505,070 | 385,860 | 525,670 | 513,670 |
| Services | 629,748 | 773,216 | 2,979,028 | 1,494,680 | 1,489,620 | 975,810 | 975,810 |
| Maintenance & Repair | 818,785 | 686,915 | 697,240 | 735,760 | 686,010 | 730,400 | 730,400 |
| Grants & Contributions | - | - | 55,000 | - | - | - | - |
| Capital Outlay | 226,812 | 284,981 | 250,686 | 64,000 | 152,000 | 58,440 | 58,440 |
| Energy & Utility | 1,007,692 | 931,691 | 1,058,291 | 1,267,840 | 1,268,250 | 1,312,570 | 1,312,570 |
| Total | 7,241,317 | 7,459,845 | 9,910,245 | 9,072,280 | 8,770,150 | 8,181,220 | 8,126,220 |

* Please see Appendix E for a breakdown of each expenditure category.

Funding Sources

In addition to the General Fund budget, other funding sources may become available. These items have no effect on the General Fund budget or the property tax rate.

| Funding Source | FY 2021 | FY 2022 | FY 2023 | FY 2024 | | FY 2025 | |
|--|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| | Actual | Actual | Actual | Budget | Estimate | Proposed | Adopted |
| General Fund | 6,381,129 | 6,638,050 | 6,836,726 | 7,457,440 | 7,338,580 | 7,108,420 | 7,053,420 |
| Charges to Other Departments | 118,748 | 118,748 | 119,307 | 116,000 | 120,000 | 119,000 | 119,000 |
| Town Support for Education | 123,139 | 102,190 | 149,970 | 153,130 | 154,910 | 160,110 | 160,110 |
| <i>Subtotal: Public Works and Eng. General Fund</i> | <i>6,623,016</i> | <i>6,858,988</i> | <i>7,106,003</i> | <i>7,726,570</i> | <i>7,613,490</i> | <i>7,387,530</i> | <i>7,332,530</i> |
| State Grants - Town Aid Road Improvements | 236,797 | 309,952 | 662,449 | 607,000 | 323,000 | 407,000 | 407,000 |
| Facilities Revenues & User Fees | 363,104 | 272,506 | 276,215 | 143,310 | 170,160 | 176,690 | 176,690 |
| Reimbursements | - | - | 24,803 | 30,000 | 30,000 | 30,000 | 30,000 |
| Charges to Landfill Enterprise Fund | 18,400 | 18,400 | 18,400 | 18,400 | 18,400 | - | - |
| American Rescue Funds (Captial Outlay Fund) | - | - | 940,070 | 367,000 | 435,100 | - | - |
| State Grants- LoCIP (Capital Outlay Fund) | - | - | 882,305 | 180,000 | 180,000 | 180,000 | 180,000 |
| <i>Subtotal: Other Funds</i> | <i>618,301</i> | <i>600,857</i> | <i>2,804,242</i> | <i>1,345,710</i> | <i>1,156,660</i> | <i>793,690</i> | <i>793,690</i> |
| Total | 7,241,317 | 7,459,845 | 9,910,245 | 9,072,280 | 8,770,150 | 8,181,220 | 8,126,220 |

ADMINISTRATION

Public works administration provides leadership and guidance for the various Public Works service units including providing engineering oversight to Design Services, asset management of the town's infrastructure, and oversight of the active ongoing maintenance and repair operations performed by the Public Works service units.

Expenditures

| Expenditures by Category * | FY 2024 | | FY 2025 | |
|----------------------------|----------------|----------------|----------------|----------------|
| | Budget | Estimate | Proposed | Adopted |
| Personnel | 662,720 | 655,800 | 681,060 | 638,060 |
| Supplies | 3,400 | 3,400 | 3,600 | 3,600 |
| Services | 4,300 | 4,300 | 4,560 | 4,560 |
| Maintenance & Repair | 10,000 | 10,000 | 10,600 | 10,600 |
| Grants & Contributions | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Energy & Utility | 7,000 | 7,000 | 7,420 | 7,420 |
| Total | 687,420 | 680,500 | 707,240 | 664,240 |

* Please see Appendix E for a breakdown of each expenditure category.

Funding Sources

The Town Engineer provides engineering support for Landfill related activities. The FY 24 General Fund budget compensated for a portion of the engineer's salary with charges to the Landfill Enterprise Fund budgeted at \$18,400. This has been moved to Engineering in Development Services for FY 25.

| Funding Source | FY 2024 | | FY 2025 | |
|--|-----------------------|-----------------------|-----------------------|-----------------------|
| | Budget | Estimate | Proposed | Adopted |
| General Fund - Public Works | 669,020 | 662,100 | 707,240 | 664,240 |
| Town Support for Education | - | - | - | - |
| <i>Subtotal: Public Works and Eng. General Fund</i> | <i>669,020</i> | <i>662,100</i> | <i>707,240</i> | <i>664,240</i> |
| Charges to Landfill Enterprise Fund | 18,400 | 18,400 | - | - |
| <i>Subtotal: Other Funds</i> | <i>18,400</i> | <i>18,400</i> | <i>-</i> | <i>-</i> |
| Total | 687,420 | 680,500 | 707,240 | 664,240 |

| Full Time Equivalents (FTE) | FY 2024 | | FY 2025 | |
|------------------------------|-------------|-------------|-------------|-------------|
| | Budget | Estimate | Proposed | Adopted |
| Regular Full Time Employees | 4.15 | 4.15 | 4.15 | 4.15 |
| Regular Part Time Employees | 1.34 | 1.36 | 1.34 | 0.70 |
| Temporary/Seasonal Employees | - | - | - | - |
| Total | 5.49 | 5.51 | 5.49 | 4.85 |

Budget Commentary

The overall and General Fund FY 24 expenditures are expected to come in under budget by \$6,920 or 1.0% mostly due to savings in Personnel costs for partial year vacancies. The FY 25 General Fund proposed budget reflects an increase of \$38,220 or 5.7% mostly due to Personnel costs.

Council Action

During budget deliberations, the Town Council reduced funding by \$43,000 for a part time Administrative Aide position.

ADMINISTRATION

Products & Services

Executive Management \$707,240

- Provide leadership and coordination of all department activities
- Oversee the asset management of the town's infrastructure including roadways, sidewalks, storm water drainage, street lights, and traffic signals
- Manage and direct the ongoing maintenance and repair operations performed by the department
- Oversee the in-house design and construction administration of the town's capital projects
- Aid in the development of the town's Capital Improvement Program (CIP)
- Provide administrative support for the approval and processing of purchases made by the department
- Promote public awareness of department activities and goals
- Maintain and develop professional relationships with local, state and federal agencies
- Provide liaison support with public and private utility companies.

DESIGN SERVICES

Design Services oversees the asset management of the town's non-building infrastructure including roads, sidewalks, stormwater drainage systems, street lights and traffic signals. It also provides engineering services to design and administer the construction of town capital projects as well as assist the Development Services group in guiding private development in accordance with the Plan of Development (POD) and the Capital Improvements Program (CIP).

Expenditures

| Expenditures by Category * | FY 2024 | | Moved to Development Services |
|----------------------------|------------------|------------------|----------------------------------|
| | Budget | Estimate | |
| Personnel | 641,100 | 630,410 | |
| Supplies | 5,250 | 6,550 | |
| Services | 428,400 | 475,200 | |
| Maintenance & Repair | 9,400 | 9,400 | |
| Grants & Contributions | - | - | |
| Capital Outlay | - | - | |
| Energy & Utility | 6,120 | 5,000 | |
| Total | 1,090,270 | 1,126,560 | |

* Please see Appendix E for a breakdown of each expenditure category.

Funding Sources

In addition to the General Fund budget, other funding sources may become available. These items have no effect on the General Fund budget or on the property tax rate.

| Funding Source | FY 2024 | | Moved to Development Services |
|---|-----------------------|-----------------------|----------------------------------|
| | Budget | Estimate | |
| General Fund - Public Works | 703,270 | 701,460 | |
| State Grants - Town Aid Road Improvements | 20,000 | 40,000 | |
| American Rescue Funds (ARF Capital Fund) | 367,000 | 385,100 | |
| <i>Subtotal: Special Revenue Funds</i> | <i>387,000</i> | <i>425,100</i> | |
| Total | 1,090,270 | 1,126,560 | |

Personnel Requirements

| Full Time Equivalents (FTE) | FY 2024 | | Moved to Development Services |
|------------------------------|-------------|-------------|----------------------------------|
| | Budget | Estimate | |
| Regular Full Time Employees | 5.00 | 4.85 | |
| Regular Part Time Employees | - | - | |
| Temporary/Seasonal Employees | 0.65 | 0.65 | |
| Total | 5.65 | 5.50 | |

Budget Commentary

Engineering Services moved to Development Services beginning with FY 25. Overall expenditures for FY 24 are expected to come in over budget by \$36,290 or 3.3% primarily due to the increased use of Special Revenue Funds. The FY 24 General Fund expenditures are expected to be under budget by \$1,810 or 0.3% due primarily to a partial year vacancy.

DESIGN SERVICES

Budget Allocation Has Been Moved to Development Services for FY 25

Products & Services

Road Improvements

- Provide survey, design and engineering support for major road improvement projects
- Coordinate and oversee the cleaning and sealing of roadway cracks to eliminate water seepage into road base on numerous streets
- Coordinate and oversee the milling and repaving component of the town's pavement management program. This type of work is done in two phases with the milling of the street surface being performed first followed by the repaving of the roadway. Streets to be milled and repaved are selected based on pavement condition, traffic volume, geographic location and cost
- Provide consultation for pavement management system to maintain system and inspect streets.

Professional and Technical Advice

- Provide engineering and technical consulting to other departments and boards and commissions
- Review subdivision and site plan development
- Provide computer-aided design, drafting and design support.

Information Services

- Provide data and information for Geographic Information System (GIS) mapping
- Maintain and update town engineering and architectural map files
- Provide information to the public regarding highway lines, construction projects, town properties, floodplain and subdivisions.

Stormwater Management

- Implement applicable portions of the plan and monitor staff reporting requirements
- Continue to inventory and assess the drainage system and identify and resolve local drainage issues
- Administer and implement the provisions of the Erosion and Sediment Control Ordinance, Stormwater Management Ordinance, Illicit Discharges and Connections Ordinance, MS4 and associated requirements.

Capital Improvements

- Obtain and develop funding opportunities in support of the Capital Improvement Program (CIP)
- Implement CIP projects
- Work with regional, state and federal agencies to facilitate the implementation and completion of projects in the CIP
- Monitor major project progress and resources to ensure all specified and applicable requirements are met.

Traffic Engineering Services

- Confer with State of Connecticut Department of Transportation as traffic liaison
- Review traffic impacts from proposed private developments
- Provide technical guidance to the Traffic Committee regarding traffic counts, reports and recommendations for improving traffic operations throughout town and in implementing the traffic calming program.

Floodplain Management

- Administer and implement the provisions of the Floodplain Management Ordinance and associated requirements.

PARKS AND GROUNDS

Parks and Grounds performs repairs, renovations and maintenance of turf areas, athletic and recreational fields, medians, roadside rights-of-ways, playgrounds and other landscaped areas. It also maintains trees along the streets and in the parks.

Expenditures

| Expenditures by Category * | FY 2024 | | FY 2025 | |
|----------------------------|------------------|------------------|------------------|------------------|
| | Budget | Estimate | Proposed | Adopted |
| Personnel | 1,556,780 | 1,491,470 | 1,574,230 | 1,574,230 |
| Supplies | 123,180 | 125,260 | 132,130 | 128,500 |
| Services | 58,000 | 107,700 | 61,130 | 61,130 |
| Maintenance & Repair | - | - | - | - |
| Grants & Contributions | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Energy & Utility | 13,060 | 13,060 | 13,850 | 13,850 |
| Total | 1,751,020 | 1,737,490 | 1,781,340 | 1,777,710 |

* Please see Appendix E for a breakdown of each expenditure category.

Funding Sources

In addition to the General Fund budget, other funding sources may become available. These items have no effect on the General Fund budget or on the property tax rate.

| Funding Source | FY 2024 | | FY 2025 | |
|---|------------------|------------------|------------------|------------------|
| | Budget | Estimate | Proposed | Adopted |
| General Fund - Public Works | 1,567,890 | 1,502,580 | 1,591,230 | 1,587,600 |
| Town Support for Education | 153,130 | 154,910 | 160,110 | 160,110 |
| <i>Subtotal: Public Works and Eng. General Fund</i> | <i>1,721,020</i> | <i>1,657,490</i> | <i>1,751,340</i> | <i>1,747,710</i> |
| Miscellaneous Fees | 30,000 | 30,000 | 30,000 | 30,000 |
| American Rescue Funds (ARF Capital Fund) | - | 50,000 | - | - |
| <i>Subtotal: Special Revenue Funds</i> | <i>30,000</i> | <i>80,000</i> | <i>30,000</i> | <i>30,000</i> |
| Total | 1,751,020 | 1,737,490 | 1,781,340 | 1,777,710 |

| Full Time Equivalents (FTE) | FY 2024 | | FY 2025 | |
|------------------------------|--------------|--------------|--------------|--------------|
| | Budget | Estimate | Proposed | Adopted |
| Regular Full Time Employees | 13.75 | 12.87 | 13.75 | 13.75 |
| Regular Part Time Employees | - | - | - | - |
| Temporary/Seasonal Employees | 4.45 | 4.45 | 4.45 | 4.45 |
| Total | 18.20 | 17.32 | 18.20 | 18.20 |

Budget Commentary

The overall FY 24 expenditures are expected to come in under budget by \$13,530 or 0.8%. The FY 24 General Fund expenditures are expected to come in under budget by \$65,310 or 4.2% due to savings in Personnel costs for partial year vacancies. The overall FY 25 proposed budget reflects an increase of \$30,320 or 1.7% mostly due to Personnel costs. The FY 25 General Fund proposed budget reflects an increase of \$23,340 or 1.5% for the same reason.

Council Action

During budget deliberations, the Town Council reduced funding by \$3,630 for materials and supplies.

PARKS AND GROUNDS

Products & Services

Maintain Turf and Shrub Areas

\$561,290

- Mow approximately 95 acres of turf area at town facilities, parks and playgrounds
- Provide for trimming of grass in the parks and other public spaces
- Cut back roadside grass and trim brush to provide clear lines of sight at intersections and along approximately 47 miles of road
- Pick up leaves from town parks, medians and around town buildings.

Irrigate Turf Areas

\$54,220

- Maintain and operate irrigation systems at the town center green, main library, Veterans Cemetery, Northwest Park and athletic fields.

Improve Turf Areas

\$90,360

- Re-seed and aerate turf at town hall, main library, Veterans Cemetery and playing fields
- Spray for weeds and fertilize turf at these locations.

Maintain Parks Equipment

\$93,980

- Maintain and repair equipment used in the maintenance of parks and grounds.

Veterans Cemetery Maintenance

\$27,110

- Install cemetery headstones and other related maintenance.

Prepare Fields for Recreational Use

\$68,680

- Install home plates, bases, goals and goal posts and foul poles, rake infields and line stripe 27 athletic fields.

Maintain Safe Playground Equipment

\$36,160

- Keep town playground equipment free of hazards, replace/repair damaged apparatus, and maintain protective surfacing.

Maintain Medians & Planted Areas

\$216,870

- Maintain perennial and/or flowering shrub beds at medians along Windsor Avenue, Broad Street, Bloomfield Avenue, Poquonock Avenue, Prospect Hill Road, Rainbow Road, Day Hill Road, International Drive, other town-maintained planted beds and cul-de-sac islands. This includes maintaining the shrubs and trees as well as mowing the grass on approximately 3,500 feet of International Drive.

Maintain Safe Healthy Trees

\$325,310

- Inspect trees and remove dead branches
- Remove trees that are dead, diseased or severely damaged
- Spray/inject trees for pest control as needed
- Grind stumps on town property.

Repair & Move Bleachers, Picnic Tables, Banners, and Benches

\$45,180

- Repair and move above items seasonally and for various events and programs.

Public Property Litter

\$39,770

- Pick up and dispose of litter from around public buildings, parks, medians, and roadside areas.

Maintain Public Trail Areas

\$48,800

- Improve and maintain public trails such as the Riverwalk Trails in Windsor Center and Wilson.

Install & Maintain Ice Rinks

\$13,500

- Maintain ice rinks at Welch Park and Sharshon Park as weather permits.

Town Support for Education

\$160,110

- Maintain turf, shrubs, and trees at school facilities
- Prepare playing fields, tennis, and outside basketball courts for practices and games
- Repair picnic tables, bleachers, and benches
- Assist in the installation and removal of playground equipment
- Maintain the irrigation systems at the high school and middle school.

FACILITIES MANAGEMENT

Facilities Management provides for the management, repair, maintenance and improvement of town buildings and facilities.

Expenditures

| Expenditures by Category * | FY 2024 | | FY 2025 | |
|----------------------------|------------------|------------------|------------------|------------------|
| | Budget | Estimate | Proposed | Adopted |
| Personnel | 408,970 | 410,980 | 420,320 | 420,320 |
| Supplies | 31,460 | 31,590 | 34,010 | 34,010 |
| Services | 136,100 | 191,280 | 194,610 | 194,610 |
| Maintenance & Repair | 377,160 | 324,650 | 365,400 | 365,400 |
| Grants & Contributions | - | - | - | - |
| Capital Outlay | 3,000 | 3,000 | 3,000 | 3,000 |
| Energy & Utility | 438,850 | 440,380 | 466,650 | 466,650 |
| Total | 1,395,540 | 1,401,880 | 1,483,990 | 1,483,990 |

* Please see Appendix E for a breakdown of each expenditure category.

Funding Sources

In addition to the General Fund budget, other funding sources may become available. These items have no effect on the General Fund budget or the property tax rate.

| Funding Source | FY 2024 | | FY 2025 | |
|---|------------------|------------------|------------------|------------------|
| | Budget | Estimate | Proposed | Adopted |
| General Fund - Public Works | 1,136,230 | 1,111,720 | 1,188,300 | 1,188,300 |
| Charges to Other Departments | 116,000 | 120,000 | 119,000 | 119,000 |
| <i>Subtotal: Public Works and Eng. General Fund</i> | <i>1,252,230</i> | <i>1,231,720</i> | <i>1,307,300</i> | <i>1,307,300</i> |
| Facilities Revenues | 143,310 | 170,160 | 176,690 | 176,690 |
| User Fees | - | - | - | - |
| American Rescue Funds (ARF Capital Fund) | - | - | - | - |
| <i>Subtotal: Special Revenue Funds</i> | <i>143,310</i> | <i>170,160</i> | <i>176,690</i> | <i>176,690</i> |
| Total | 1,395,540 | 1,401,880 | 1,483,990 | 1,483,990 |

Personnel Requirements

| Full Time Equivalents (FTE) | FY 2024 | | FY 2025 | |
|------------------------------|-------------|-------------|-------------|-------------|
| | Budget | Estimate | Proposed | Adopted |
| Regular Full Time Employees | 3.00 | 2.96 | 3.00 | 3.00 |
| Regular Part Time Employees | 0.50 | 1.16 | 1.16 | 1.16 |
| Temporary/Seasonal Employees | - | 0.08 | - | - |
| Total | 3.50 | 4.20 | 4.16 | 4.16 |

Budget Commentary

The overall FY 24 expenditures are expected to come in over budget by \$6,340 or 0.5% primarily due to Services. The overall FY 25 proposed budget reflects an increase of \$88,450 or 6.3% as compared to the FY 24 budget mostly due to increased maintenance and utility costs. The FY 25 General Fund budget reflects an increase of \$52,070 or 4.6% as compared to the FY 24 budget for the same reasons. The FTEs have been adjusted in the FY 24 estimate and FY 25 proposed budget to reflect the current part time staffing levels and no additional General Funds were required.

FACILITIES MANAGEMENT

Products and Services

Town Hall & Town Center

\$326,480

- Maintain a clean and safe working environment in the town hall by managing the HVAC system, utilities, elevator, and custodial services
- Ensure code compliance, effect necessary repairs and maintenance of the facility
- Perform preventive and emergency maintenance
- Provide program support to offices located at the town hall
- Manage the fleet of pool cars for employee use
- Administer and fund telecommunications services for all town offices
- Maintain 70 decorative street lights throughout the town.

Public Works Facilities

\$252,290

- Ensure code compliance, effect necessary repairs and maintenance of the facilities
- Fund utilities, supply charges, cell phones and postage.

330–332 Windsor Ave. Community Center

\$157,310

- Ensure code compliance, effect necessary repairs and maintenance of the facility
- Perform preventive and emergency maintenance, including graffiti removal, exterior lighting and coordinate custodial services.

Sanitary Waste Removal

\$118,730

- Collect trash at special events
- Pay dumping fees for trash disposal and recycling
- Pay for trash barrel pickup at all town facilities and schools.

Police/Public Works facility, Fire/EMS building, Northwest Park, Libraries, Fire Stations, Milo Peck Center & 20 William Street

\$281,970

- Coordinate with town departments on code compliance, effect necessary repairs and maintenance of facilities and utility costs at town facilities
- Perform preventive and emergency maintenance including graffiti and junk sign removal and coordinate custodial services at the above listed locations
- Provide support to town employee offices, moves and repairs and maintain phone system.

Community Services & Repair of Other Town Facilities

\$170,670

- Respond to requests from civic groups for community event support such as Shad Derby, the Lion's Arts and Craft Fair and the Chili Challenge
- Assist in staging town-sponsored community events on the town green, art fairs and carnivals, holiday lighting displays, Martin Luther King Day ceremony, Bridge Builder's awards and Conversations on Race forums
- Perform maintenance of bus shelters, storage sheds and park and recreation accessory buildings
- Provide electrical repairs for Veterans Cemetery
- Provide maintenance and utilities for the Clover Street Park clubhouse, Sage Park field house concession stand, the 20 William Street facility and the employee fitness center located at 330 Windsor Avenue
- Perform preventive and emergency maintenance to the various cell phone towers on town property
- Assist the Registrar of Voters Office with setup of polling places for elections and referendums.

Administration of Building Improvements

\$176,540

- Support the Public Building Commission with information and reports
- Perform construction management function for certain town construction projects
- Administer and oversee contracts and budgets
- Manage rental properties.

PAVEMENT MANAGEMENT

Pavement Management provides safe and clean streets and sidewalks by resurfacing (paving), reconstructing and maintaining existing street pavement and sidewalks.

Expenditures

| Expenditures by Category * | FY 2024 | | FY 2025 | |
|----------------------------|------------------|----------------|----------------|----------------|
| | Budget | Estimate | Proposed | Adopted |
| Personnel | 421,990 | 421,620 | 435,940 | 435,940 |
| Supplies | 68,110 | 70,830 | 75,000 | 71,930 |
| Services | 573,300 | 373,300 | 383,800 | 383,800 |
| Maintenance & Repair | 99,200 | 100,000 | 100,000 | 100,000 |
| Grants & Contributions | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Energy & Utility | - | - | - | - |
| Total | 1,162,600 | 965,750 | 994,740 | 991,670 |

* Please see Appendix E for a breakdown of each expenditure category.

Funding Sources

In addition to the General Fund budget, other funding sources may become available. These items have no effect on the General Fund budget or the property tax rate.

| Funding Source | FY 2024 | | FY 2025 | |
|---|-----------------------|-----------------------|-----------------------|-----------------------|
| | Budget | Estimate | Proposed | Adopted |
| General Fund - Public Works | 597,600 | 600,750 | 619,740 | 616,670 |
| State Grants - Town Aid Road Improvements | 385,000 | 185,000 | 195,000 | 195,000 |
| <i>Subtotal: Special Revenue Funds</i> | <i>385,000</i> | <i>185,000</i> | <i>195,000</i> | <i>195,000</i> |
| State Grants - LoCIP (Capital Outlay Fund) | 180,000 | 180,000 | 180,000 | 180,000 |
| Total | 1,162,600 | 965,750 | 994,740 | 991,670 |

Personnel Requirements

| Full Time Equivalents (FTE) | FY 2024 | | FY 2025 | |
|------------------------------|-------------|-------------|-------------|-------------|
| | Budget | Estimate | Proposed | Adopted |
| Regular Full Time Employees | 4.00 | 4.00 | 4.00 | 4.00 |
| Regular Part Time Employees | - | - | - | - |
| Temporary/Seasonal Employees | - | - | - | - |
| Total | 4.00 | 4.00 | 4.00 | 4.00 |

Budget Commentary

The overall FY 24 expenditures are expected to come in under budget by \$196,850 or 16.9% mostly due to the decreased use of the Town Aid Road Improvements grant funding. The overall FY 25 proposed budget reflects a decrease of \$167,860 or 14.4% as compared to the FY 24 budget primarily for the same reason. The FY 25 General Fund reflects an increase of \$22,140 or 3.7% as compared to the FY 24 budget mostly due to Personnel costs.

Council Action

During budget deliberations, the Town Council reduced funding by \$3,070 for materials and supplies.

PAVEMENT MANAGEMENT

Products & Services

Localized Pavement Repairs

\$226,810

- Repair surface defects and potholes caused by poor base and sub-base material
- Seal pavement cracks.

Pavement Preventive Maintenance/

Snow Materials

\$138,270

- Perform thin overlays and other related maintenance measures on certain street sections
- Purchase additional materials for storm control.

Mill & Repave Streets

\$477,480

- Coordinate and oversee the milling and repaving component of the town's pavement management program. This type of work is done in two phases with the milling of the street surface being performed first followed by the repaving of the roadway. Streets to be milled and repaved are selected based upon pavement condition, traffic volume, geographic location and cost.

Repair Curbing, Driveways & Lawns

\$128,330

- Replace damaged or worn curbing at various locations throughout town
- Repair lawns and driveway aprons damaged during snow removal.

Repair Dirt Roads

\$23,850

- Grade, shape, and roll town dirt roads affected by weather conditions and install new drainage, as needed.

STORMWATER DRAINAGE

The Stormwater Drainage division maintains drainage channels, stormwater outlets and detention ponds. It also repairs existing drainage structures, such as catch basins, and adds new drainage structures as needed throughout the town.

Expenditures

| Expenditures by Category * | FY 2024 | | FY 2025 | |
|----------------------------|----------------|----------------|----------------|----------------|
| | Budget | Estimate | Proposed | Adopted |
| Personnel | 401,060 | 373,070 | 394,980 | 394,980 |
| Supplies | 32,480 | 36,350 | 38,530 | 37,030 |
| Services | 45,500 | 45,500 | 46,910 | 46,910 |
| Maintenance & Repair | - | - | - | - |
| Grants & Contributions | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Energy & Utility | - | - | - | - |
| Total | 479,040 | 454,920 | 480,420 | 478,920 |

* Please see Appendix E for a breakdown of each expenditure category.

Funding Sources

In addition to the General Fund budget, other funding sources may become available. These items have no effect on the General Fund budget or the property tax rate.

| Funding Source | FY 2024 | | FY 2025 | |
|---|----------------------|----------------------|----------------------|----------------------|
| | Budget | Estimate | Proposed | Adopted |
| General Fund - Public Works | 457,040 | 432,920 | 458,420 | 456,920 |
| State Grants - Town Aid Road Improvements | 22,000 | 22,000 | 22,000 | 22,000 |
| <i>Subtotal: Special Revenue Funds</i> | <i>22,000</i> | <i>22,000</i> | <i>22,000</i> | <i>22,000</i> |
| Total | 479,040 | 454,920 | 480,420 | 478,920 |

Personnel Requirements

| Full Time Equivalents (FTE) | FY 2024 | | FY 2025 | |
|------------------------------|-------------|-------------|-------------|-------------|
| | Budget | Estimate | Proposed | Adopted |
| Regular Full Time Employees | 4.00 | 3.30 | 4.00 | 4.00 |
| Regular Part Time Employees | - | - | - | - |
| Temporary/Seasonal Employees | - | - | - | - |
| Total | 4.00 | 3.30 | 4.00 | 4.00 |

Budget Commentary

The overall and General Fund FY 24 expenditures are expected to come in under budget by \$24,120 or 5.0% due to savings in Personnel costs for partial year vacancies. The FY 25 overall and General Fund budget reflects an increase of \$1,380 or 0.3% mostly due to Supplies.

Council Action

During budget deliberations, the Town Council reduced funding by \$1,500 for materials and supplies.

STORMWATER DRAINAGE

Products & Services

Repair or Replace Catch Basins and Adjust Manholes \$288,260

- Repair or replace damaged catch basins and manholes in response to complaints, system failures and in conjunction with pavement overlay and road reclamation programs.

Clean Detention Ponds \$12,020

- Remove accumulated silt and vegetation in detention ponds on town maintained property.

Maintain Channels of Brooks \$6,250

- Clean debris, remove silt and vegetation and make repairs.

New Drainage Systems \$12,020

- Install new drainage structures and systems to increase capacity and alleviate erosion, road flooding and icing problems.

Maintain Stormwater Drainage Pipe \$96,090

- Maintain 98 miles of stormwater pipe in the town right-of-ways
- Replace pipes or joints where they are broken or separated
- Flush and purge blocked pipes to remove silt, debris and roots to enable water to flow freely.

Maintain Inlet, Outlet & Watercourses \$4,810

- Maintain and clean out natural drainage channels to eliminate problems caused by sedimentation, erosion and concrete deterioration.

Catch Basin Sand and Litter Removal & Inspection \$60,970

- Inspect and remove sand, litter and other debris from catch basins.

TRAFFIC SAFETY AND COMMUNITY SUPPORT

Traffic Safety and Community Support provides for the management of traffic safety, traffic signs, signals and pavement markings, streetlights and traffic signals, support for community events and support for elections.

Expenditures

| Expenditures by Category * | FY 2024 | | FY 2025 | |
|----------------------------|------------------|------------------|------------------|------------------|
| | Budget | Estimate | Proposed | Adopted |
| Personnel | 291,000 | 289,350 | 432,580 | 432,580 |
| Supplies | 17,390 | 13,080 | 13,870 | 13,040 |
| Services | 181,300 | 202,460 | 200,240 | 200,240 |
| Maintenance & Repair | - | - | - | - |
| Grants & Contributions | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Energy & Utility | 648,970 | 648,970 | 672,910 | 672,910 |
| Total | 1,138,660 | 1,153,860 | 1,319,600 | 1,318,770 |

* Please see Appendix E for a breakdown of each expenditure category.

Funding Sources

In addition to the General Fund budget, other funding sources may become available. These items have no effect on the General Fund budget or the property tax rate.

| Funding Source | FY 2024 | | FY 2025 | |
|---|------------------|------------------|------------------|------------------|
| | Budget | Estimate | Proposed | Adopted |
| General Fund - Public Works | 1,103,660 | 1,097,860 | 1,274,600 | 1,273,770 |
| State Grants - Town Aid Road Improvements | 35,000 | 56,000 | 45,000 | 45,000 |
| <i>Subtotal: Special Revenue Funds</i> | <i>35,000</i> | <i>56,000</i> | <i>45,000</i> | <i>45,000</i> |
| Total | 1,138,660 | 1,153,860 | 1,319,600 | 1,318,770 |

Personnel Requirements

| Full Time Equivalents (FTE) | FY 2024 | | FY 2025 | |
|------------------------------|-------------|-------------|-------------|-------------|
| | Budget | Estimate | Proposed | Adopted |
| Regular Full Time Employees | 3.00 | 3.00 | 4.00 | 4.00 |
| Regular Part Time Employees | - | - | - | - |
| Temporary/Seasonal Employees | - | - | - | - |
| Total | 3.00 | 3.00 | 4.00 | 4.00 |

Budget Commentary

The overall FY 24 expenditures are expected to come in over budget by \$15,200 or 1.3% primarily due to increased use of Town Aid Road Improvements grant funding. The FY 24 General Fund expenditures are estimates to come in under budget by \$5,800 or 0.5% mostly due to Personnel costs. The General Fund FY 25 proposed budget reflects an increase of \$170,940 or 15.5% as compared to the FY 24 budget primarily due to an increase in Personnel costs for the shift of a position that was previously budgeted in the Design division, but is now in Traffic Safety, and for increased Energy and Utility costs.

Council Action

During budget deliberations, the Town Council reduced funding by \$830 for materials and supplies.

TRAFFIC SAFETY AND COMMUNITY SUPPORT

Products & Services

| | | |
|---|------------------|--|
| <i>Town-Wide Safety Markings</i> | \$65,980 | |
| • Coordinate the town-wide safety markings program | | |
| • Install and maintain pavement markings | | |
| • Repaint crosswalks, stop lines and railroad crossings as needed. | | |
| <i>Traffic & Safety Signage</i> | \$105,570 | |
| • Ensure proper installation and replacement of traffic and street signs | | |
| • Install traffic control and street name signs | | |
| • Replace vandalized, stolen or outdated signs | | |
| • Provide special street signage as requested. | | |
| <i>Streetlights</i> | \$659,800 | |
| • Oversee the inspection and maintenance of town-owned street lights | | |
| • Fund utility costs for 3,731 streetlights | | |
| • Maintain 836 town-owned streetlights | | |
| • Repair/replace damaged or aging streetlights | | |
| • Inspect/accept new streetlights in subdivisions | | |
| • Monitor and inspect contractor repairs. | | |
| <i>Traffic Signals</i> | \$158,360 | |
| • Coordinate the inspection and maintenance of town-owned traffic signals | | |
| • Perform traffic engineering investigations | | |
| • Fund utility costs for 60 traffic signals and flashers | | |
| • Maintain traffic signals and school signs | | |
| • Conduct annual safety tests and monitor repairs | | |
| • Maintain 29 town-owned traffic signals and flashers. | | |
| <i>Community Events</i> | \$96,340 | |
| • Set up and take down equipment for events which may include: | | |
| ▪ Shad Derby | | |
| ▪ Northwest Park Country Fair | | |
| ▪ Chili Challenge | | |
| ▪ Fife & Drum Muster | | |
| ▪ Fishing Derby | | |
| ▪ Halloween events in town center | | |
| ▪ Memorial Day events | | |
| ▪ Lion's Club Arts & Crafts Fairs | | |
| ▪ Block parties. | | |
| <i>Guiderails & Barricades</i> | \$26,400 | |
| • Maintain and repair four miles of guiderails. | | |
| <i>State-Mandated Evictions and Auctions</i> | \$17,160 | |
| • Respond to up to 45 evictions yearly | | |
| • Move and store property from evictions | | |
| • Auction unclaimed property from evictions and town surplus property. | | |
| <i>Election Setup</i> | \$23,760 | |
| • Set up and take down equipment for referendums, primaries and elections. | | |
| <i>24-Hour Emergency Response</i> | \$39,590 | |
| • Respond to police requests to remove debris caused by motor vehicle accidents | | |
| • Remove dead animals from roads | | |
| • Respond to requests for chemical spill containment. | | |
| <i>Clean Streets</i> | \$87,100 | |
| • Sweep and remove sand and litter from 155 miles of roads and from town and Board of Education parking areas | | |
| • Sweep streets in support of street resurfacing as well as community events. | | |
| <i>Sanitary Waste Removal</i> | \$39,540 | |
| • Remove waste from town facilities and litter receptacles. | | |

EQUIPMENT REPAIR

Equipment Repair provides for the repair, maintenance and replacement of Department of Public Works vehicles and heavy equipment and supports the town's fuel dispensing system.

Expenditures

| Expenditures by Category * | FY 2024 | | FY 2025 | |
|----------------------------|----------------|------------------|------------------|------------------|
| | Budget | Estimate | Proposed | Adopted |
| Personnel | 388,660 | 383,060 | 401,650 | 401,650 |
| Supplies | 71,800 | 71,800 | 76,110 | 73,140 |
| Services | 67,780 | 89,880 | 84,560 | 84,560 |
| Maintenance & Repair | 240,000 | 241,960 | 254,400 | 254,400 |
| Grants & Contributions | - | - | - | - |
| Capital Outlay | 61,000 | 149,000 | 55,440 | 55,440 |
| Energy & Utility | 153,840 | 153,840 | 151,740 | 151,740 |
| Total | 983,080 | 1,089,540 | 1,023,900 | 1,020,930 |

* Please see Appendix E for a breakdown of each expenditure category.

Funding Sources

In addition to the General Fund budget, other funding sources may become available. These items have no effect on the General Fund budget or the property tax rate.

| Funding Source | FY 2024 | | FY 2025 | |
|---|----------------|------------------|------------------|------------------|
| | Budget | Estimate | Proposed | Adopted |
| General Fund - Public Works | 983,080 | 1,089,540 | 1,023,900 | 1,020,930 |
| State Grants - Town Aid Road Improvements | - | - | - | - |
| User Fees | - | - | - | - |
| Reimbursements | - | - | - | - |
| <i>Subtotal: Special Revenue Funds</i> | <i>-</i> | <i>-</i> | <i>-</i> | <i>-</i> |
| Total | 983,080 | 1,089,540 | 1,023,900 | 1,020,930 |

Personnel Requirements

| Full Time Equivalents (FTE) | FY 2024 | | FY 2025 | |
|------------------------------|-------------|-------------|-------------|-------------|
| | Budget | Estimate | Proposed | Adopted |
| Regular Full Time Employees | 3.25 | 3.25 | 3.25 | 3.25 |
| Regular Part Time Employees | 0.56 | 0.56 | 0.56 | 0.56 |
| Temporary/Seasonal Employees | - | - | - | - |
| Total | 3.81 | 3.81 | 3.81 | 3.81 |

Budget Commentary

The FY 24 overall and General Fund expenditures are expected to come in over budget by \$106,460 or 10.8% due to increased Capital Outlay costs. The FY 25 General Fund proposed budget reflects an increase of \$40,820 or 4.2% as compared to the FY 24 budget mostly due to Personnel, Services and Maintenance & Repair costs.

Council Action

During budget deliberations, the Town Council reduced funding by \$2,970 for materials and supplies.

EQUIPMENT REPAIR

Products & Services

Fleet Maintenance

\$737,210

- Maintain and repair public works vehicle and equipment fleet
- Manage inventory and parts for fleet
- Maintain inventory, registration, emission testing and insurance cards
- Respond to emergency breakdown of vehicles.

Fuel Management

\$235,500

- Procure gasoline and diesel fuel for town
- Monitor automated fuel system for town vehicles.

Vehicle & Equipment Procurement

\$51,190

- Procure vehicles and equipment for public works and other town departments.

STORM CONTROL

The Storm Control division's goal is to minimize disruptions caused by inclement weather, especially winter storms. An additional goal is to provide safe streets and other public ways, reduce delays for motorists and emergency service vehicles and allow for the efficient transportation of goods.

Expenditures

| Expenditures by Category * | FY 2024 | | FY 2025 | |
|----------------------------|----------------|----------------|----------------|----------------|
| | Budget | Estimate | Proposed | Adopted |
| Personnel | 232,650 | 132,650 | 237,570 | 237,570 |
| Supplies | 152,000 | 27,000 | 152,420 | 152,420 |
| Services | - | - | - | - |
| Maintenance & Repair | - | - | - | - |
| Grants & Contributions | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Energy & Utility | - | - | - | - |
| Total | 384,650 | 159,650 | 389,990 | 389,990 |

* Please see Appendix E for a breakdown of each expenditure category.

Funding Sources

In addition to the General Fund budget, other funding sources may become available. These items have no effect on the General Fund budget or the property tax rate.

| Funding Source | FY 2024 | | FY 2025 | |
|---|-----------------------|----------------------|-----------------------|-----------------------|
| | Budget | Estimate | Proposed | Adopted |
| General Fund - Public Works | 239,650 | 139,650 | 244,990 | 244,990 |
| State Grants - Town Aid Road Improvements | 145,000 | 20,000 | 145,000 | 145,000 |
| <i>Subtotal: Special Revenue Funds</i> | <i>145,000</i> | <i>20,000</i> | <i>145,000</i> | <i>145,000</i> |
| Total | 384,650 | 159,650 | 389,990 | 389,990 |

Personnel Requirements

| Full Time Equivalents (FTE) | FY 2024 | | FY 2025 | |
|------------------------------|----------|----------|----------|----------|
| | Budget | Estimate | Proposed | Adopted |
| Regular Full Time Employees | - | - | - | - |
| Regular Part Time Employees | - | - | - | - |
| Temporary/Seasonal Employees | - | - | - | - |
| Total | - | - | - | - |

Budget Commentary

The overall FY 24 expenditures are expected to come in under budget by \$225,000 or 58.5% due to a mild winter. The overall FY 25 proposed budget reflects an increase of \$5,340 or 2.2% mostly due to Personnel costs.

STORM CONTROL

Products & Services

Clear, Safe Pavement Surfaces \$389,990

- Respond immediately, 24 hours a day, to hazardous road conditions reported by the Windsor Police Department or others
- Plow and sand over 150 miles of roads, 189 cul-de-sacs, 39 acres of public parking lots, and all town-owned sidewalks along streets and at town buildings
- Maintain snow plowing and ice control vehicles and attachments including 25 snowplows, 20 material spreaders, three payloaders and three sets of sidewalk plows and sanders
- Mix and maintain a stockpile of materials for traction control
- Maintain sand/salt barrels throughout the Town of Windsor
- Investigate and resolve customer complaints
- Spread traction materials or otherwise alleviate icing conditions.

PUBLIC WORKS

FY 2024 Highlights

Public Works

Prior to the milling and paving, Public Works staff performed drainage improvements on streets being rehabilitated. The work included piping repairs and the replacement of tops and other portions of approximately 120 catch basins. Public Works staff also paved all, or portions of, Chase Park, Dewey Avenue, Corporate Drive, and Northwest Park parking lots and driveways. Coordination and oversight of cracked sealing on almost six lane miles of town streets was also completed.

More than 150 miles of street sweeping of town roads was completed. Several storm drainage detention basins within the town were cleared and graded to improve their effectiveness.

Facilities Management

The Oliver Ellsworth School Humidity Mitigation Project continues as van Zelm Engineers finalize the design of the HVAC upgrades. The dedicated outside air units have been ordered and delivery is expected in May 2024. Bidding for construction is expected to take place by fiscal year end with construction scheduled to take place over the 2024 summer break.

The Sage Park Middle School Energy HVAC Efficiency Upgrades continues and all Phase 2 and 3 equipment is installed and running. Completion of phase 2 and 3 is scheduled in the spring of 2024.

The Aquatic Facilities Improvements and Goslee Pool House Renovations construction was complete at the end of January 2024.

The L.P. Wilson Community Center HVAC Renovations Project continues to progress on Phase 1. Dedicated Outside Air Systems were installed. The Building Management System was installed and programmed. Phase 1 work was completed at the end of February 2024. Bidding for Phase 2 is expected in March 2024.

The 330 Windsor Avenue Community Center Gym HVAC renovations – the three roof top units were installed and are up and running. All work was completed at the end of January 2024.

JFK Elementary School HVAC System upgrades Phase 3 work continues and all HVAC equipment is installed and running. Construction will be complete by February 2024.

The Welch Park Pool House renovation project has begun and completion is expected in the Spring of 2024.

| <i>Key Statistics</i> | FY 2021 Actual | FY 2022 Actual | FY 2023 Actual | FY 2024 Estimate | FY 2025 Target |
|--|---------------------------|---------------------------|---------------------------|-----------------------------|---------------------------|
| Pavement management activities such as milling, paving and crack sealing | \$1,200,000 | \$1,050,000 | \$1,180,000 | \$5,430,000 | \$1,250,000 |
| Snow control services from the General Fund and grant funding | \$297,120 | \$336,680 | \$244,474 | \$439,650 | \$489,990 |
| Public outreach efforts including meetings and direct mailings | 5 | 7 | 5 | 9 | 6 |
| Total value of construction engineering projects awarded | \$3,980,000 | \$3,390,000 | \$3,470,000 | \$6,940,000 | \$4,000,000 |

| <i>Performance Measures</i> | FY 2023 Actual | FY 2024 Target | FY 2024 Estimate | FY 2025 Target |
|---|---------------------------|---------------------------|-----------------------------|---------------------------|
| Number of center-line miles of streets milled and paved | 6.3 | 5.0 | 6.2 | 6.0 |
| Average number of days to close SeeClickFix complaints regarding pothole or pavement issues | 8.0 | 9.0 | 7.5 | 9.0 |
| Number of traffic data collections by Engineering | 63 | 40 | 55 | 45 |
| Value of change orders as a % of original contract | 3.3% | 4.5% | 4.2% | 4.5% |

A fun fact about the value of our services...

In the spring of 2023 our Public Works Department skillfully removed and replaced two large trees from the town green that had suffered wood rot and decay. The trees were replaced with London Plane trees and will adorn our historic town green for many years to come.



Windsor Town Green tree replacement.

PUBLIC WORKS

FY 2025 Goals

1. Review and evaluate options for work order and fleet management software.
2. Update multi-year fleet and equipment replacement plan including identifying alternative fuel options.
3. In collaboration with Design Services, prepare plans for expansion of Veteran's Cemetery.
4. Oversee the completion of capital projects including Oliver Ellsworth School HVAC system, L.P. Wilson Community Center HVAC system, and Clover Street restroom renovations.
5. Complete capping and closure of the landfill in accordance with our State of Connecticut-issued Stewardship Permit.
6. Complete the installation of solar arrays at 100 Addison Road, 340 Bloomfield Avenue, and the Poquonock firehouse through power purchase agreements.
7. Complete HVAC projects at Sage Park Middle School, 330 Windsor Avenue Community Center, L.P. Wilson Community Center, and Oliver Ellsworth School.
8. Complete Welch Park Pool House and Pool improvements.
9. Complete Clover Street School restroom ADA upgrades.
10. Complete Sage Park Middle School Roof upgrades.

SPECIAL REVENUE FUND AND AMERICA RESCUE FUND (ARF)

Public Works and Engineering

| Project # | Project Name | FY 2024 | | | | FY 2025 | | |
|-----------|---------------------------------------|----------------------------|-------------------|------------------------|-----------------------------|-------------------|-----------------------|-----------------------------|
| | | Beginning Balance (7/1/23) | Projected Revenue | Estimated Expenditures | Projected Balance (6/30/24) | Projected Revenue | Budgeted Expenditures | Projected Balance (6/30/25) |
| 1980 | Stony Hill School | 1,862 | 7,260 | 7,110 | 2,012 | 7,400 | 8,110 | 1,302 |
| 2014 | 330 Windsor Avenue Maintenance | 83,782 | 136,370 | 112,000 | 108,152 | 141,950 | 116,780 | 133,322 |
| 4009 | Town Aid Road Improvements | 939,958 | 403,000 | 403,000 | 939,958 | 403,000 | 407,000 | 935,958 |
| 4012 | Local Cap. Improve. - Recording Fees | 174,109 | 13,860 | - | 187,969 | 13,750 | - | 201,719 |
| 4018 | Veterans Cemetery | 5,560 | 1,800 | - | 7,360 | 1,800 | - | 9,160 |
| 4024 | Solid Waste Management/Anti-Littering | 22,397 | 30,000 | 30,000 | 22,397 | 30,000 | 30,000 | 22,397 |
| 4100 | Rental Revenue (Properties) | 39,499 | 24,970 | 16,200 | 48,269 | 25,270 | 14,650 | 58,889 |
| 4101 | Train Station/Freight House | 111,286 | 29,300 | 34,850 | 105,736 | 29,800 | 37,150 | 98,386 |
| 4102 | Roger Wolcott Building | 115,053 | - | - | 115,053 | - | - | 115,053 |
| 4800 | Landfill Reuse Planning | 5,701 | - | - | 5,701 | - | - | 5,701 |
| 1925 | Riverwalk Multi-Use Trail Project | 50,000 | - | 50,000 | - | - | - | - |
| 1926 | Wilson Gateway Park Project | 385,100 | - | 385,100 | - | - | - | - |
| | | 1,934,306 | 646,560 | 1,038,260 | 1,542,606 | 652,970 | 613,690 | 1,581,886 |

#1980 - Stony Hill School - This is a former one-room school house on Windsor Avenue near the intersection of Hillcrest Road. This historical structure is maintained by the Department of Public Works. It is currently rented out for fitness training classes. Funds are used to pay all expenses associated with the maintenance of this facility.

#2014 - 330 Windsor Avenue Maintenance - This revolving fund is used for repair and maintenance at the facility. Revenues are received from the Caring Connection, Recreation Department and the Chinese restaurant on site.

#4009 - Town Aid Road Improvements - This is a state grant used primarily for street maintenance and repair-related activities. This account is used as a revolving fund for management of this grant. A major use of this account is for the purchase of materials for the snow and ice program. It is also used for street pavement markings, pavement preventive maintenance (such as crack filling) and catch basin cleaning.

#4012 - Local Capital Improvements, Recording Fees - This account differs from the Local Capital Improvements Program (LoCIP), which is an annual grant from the State. This account was established to receive funds that are the result of an increase in the recording fees charged by the State. These funds may be used for improvements by local governments in the State.

#4018 - Veterans Cemetery - The Department of Public Works places headstones (provided by the government) at grave sites and maintains the cemetery grounds. The town receives funding from the Department of Veterans Affairs (VA) to place the headstones in their designated area. Some of the expenses associated with the maintenance of the cemetery are paid from this account.

#4024 - Solid Waste Management/Anti-Littering - This account was established pursuant to CT PA 21-58. A portion of the revenues received by liquor wholesalers from the sale of "nip" bottles is allocated to cities and towns in Connecticut and used towards managing solid waste and reducing the impact of littering.

#4100 - Rental Revenue properties - This revolving fund is for the receipt of rental revenue and the payment of expenses for properties owned by the town. Presently, this includes the Luddy House (town green), Luddy Carriage House (town green) and the Lang House (Northwest Park). The Chamber of Commerce is located in the Luddy House.

#4101 - Train Station/Freight House - The Amtrak Train Station (Central Street) and Freight House (Mechanic Street) are properties leased from the Greater Hartford Transit District and are sub-leased by the town to others. Both buildings are presently being used by Windsor Arts Center. Larger expenditures expected in the near future include roof work at the train station.

#4102 - Roger Wolcott Building - This is the former Roger Wolcott School facility. Funds are from the Facilities Management General Fund. The costs for utilities and other expenses are paid out of this account for the on-going maintenance of the building. As of February 2022, this building no longer belongs to the town and the balance will be allocated to General Fund expenditures.

#4800 - Landfill Reuse Planning - A citizen's group worked with a consultant to develop a reuse plan, which primarily incorporated various active and passive recreational uses. The balance shown represents the amount unspent during this planning effort.

#1925 - Riverwalk Multi-Use Trail Project - This program was established to contribute to funding needed in addition to a grant submittal to the State's Community Investment Fund 2030 to help increase the competitiveness of the grant request. The project will connect the trail from Hartford north to Windsor Center.

#1926 - Wilson Gateway Park - Under the Capital and Infrastructure Investments focus area of the ARF Grant; this project provides the necessary funds, in addition to a grant submittal to the State's Community Investment Fund 2030, to help increase the competitiveness of the grant request. The project consists of construction of the Wilson Gateway park on the town-owned parcel at 458 Windsor Avenue.

Information Services

INFORMATION SERVICES

Information Services provides records management, information, referral and response to the community, Town Council and other departments.

Expenditures

| Expenditures by Category * | FY 2023 | FY 2024 | | FY 2025 | |
|----------------------------|----------------|----------------|----------------|----------------|----------------|
| | Actual | Budget | Estimate | Proposed | Adopted |
| Personnel | 491,033 | 573,760 | 573,290 | 599,290 | 599,290 |
| Supplies | 87,473 | 83,520 | 81,780 | 90,770 | 90,770 |
| Services | 119,966 | 138,300 | 135,790 | 136,300 | 136,300 |
| Maintenance & Repair | 31,580 | 32,800 | 51,050 | 38,190 | 38,190 |
| Grants & Contributions | - | - | - | - | - |
| Capital Outlay | - | - | 15,000 | - | - |
| Energy & Utility | 4,633 | 5,300 | 5,100 | 5,300 | 5,300 |
| Total | 734,685 | 833,680 | 862,010 | 869,850 | 869,850 |

* Please see Appendix E for a breakdown of each expenditure category.

Funding Sources

In addition to the General Fund budget, other funding sources may become available. These items have no effect on the General Fund budget or the property tax rate.

| Funding Source | FY 2023 | FY 2024 | | FY 2025 | |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | Actual | Budget | Estimate | Proposed | Adopted |
| General Fund - Info. Services | 619,725 | 710,400 | 713,730 | 734,540 | 734,540 |
| Other General Fund Accounts | 51,656 | 49,500 | 49,500 | 51,760 | 51,760 |
| <i>Subtotal: Info. Services Gen. Fund</i> | <i>671,381</i> | <i>759,900</i> | <i>763,230</i> | <i>786,300</i> | <i>786,300</i> |
| Grants | 10,837 | 8,780 | 8,780 | 13,550 | 13,550 |
| User Fees | 34,467 | 43,500 | 68,500 | 48,500 | 48,500 |
| <i>Subtotal: Special Revenue Funds</i> | <i>45,304</i> | <i>52,280</i> | <i>77,280</i> | <i>62,050</i> | <i>62,050</i> |
| Other Funds | 18,000 | 21,500 | 21,500 | 21,500 | 21,500 |
| Total | 734,685 | 833,680 | 862,010 | 869,850 | 869,850 |

Personnel Requirements

| Full Time Equivalents (FTE) | FY 2023 | FY 2024 | | FY 2025 | |
|------------------------------|-------------|-------------|-------------|-------------|-------------|
| | Actual | Budget | Estimate | Proposed | Adopted |
| Regular Full Time Employees | 4.23 | 5.23 | 5.23 | 5.23 | 5.23 |
| Regular Part Time Employees | - | - | - | - | - |
| Temporary/Seasonal Employees | 0.07 | 0.07 | - | 0.07 | 0.07 |
| Total | 4.30 | 5.30 | 5.23 | 5.30 | 5.30 |

Budget Commentary

The overall FY 24 expenditures are expected to come in over budget by \$28,330 or 3.4% primarily due to the use of Special Revenue Funds to offset the Capital Outlay costs related to the renovation of the Town Clerk's office and an increase for contractual services in Public Relations. The FY 24 General Fund expenditures are expected to come in over budget by \$3,330 or 0.5% mostly due to an increase in contractual services in Public Relations. The overall FY 25 proposed budget reflects an increase of \$36,170 or 4.3% as compared to the FY 24 budget due to Personnel costs and the use of the Absentee Ballot grant for the postage costs for the presidential election. The FY 25 General Fund proposed budget reflects an increase of \$24,140 or 3.4% as compared to the FY 24 budget primarily due to Personnel costs offset in part by increased use of Special Revenue Funds in the Town Clerk's office and a reduction in the Public Relations Services line.

INFORMATION SERVICES EXPENDITURE BREAKDOWN BY FUND

General Fund Expenditures:

| Expenditures by Category | FY 2023 | FY 2024 | | FY 2025 | |
|--------------------------|----------------|----------------|----------------|----------------|----------------|
| | Actual | Budget | Estimate | Proposed | Adopted |
| Personnel | 491,033 | 571,560 | 573,290 | 596,290 | 596,290 |
| Supplies | 32,254 | 33,020 | 32,280 | 34,720 | 34,720 |
| Services | 60,225 | 68,520 | 67,010 | 66,840 | 66,840 |
| Maintenance & Repair | 31,580 | 32,000 | 36,050 | 31,390 | 31,390 |
| Grants & Contributions | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - |
| Energy & Utility | 4,633 | 5,300 | 5,100 | 5,300 | 5,300 |
| Total | 619,725 | 710,400 | 713,730 | 734,540 | 734,540 |

Town Support for Education and Charges to Other Department Expenditures:

| Expenditures by Category | FY 2023 | FY 2024 | | FY 2025 | |
|--------------------------|---------------|---------------|---------------|---------------|---------------|
| | Actual | Budget | Estimate | Proposed | Adopted |
| Personnel | - | - | - | - | - |
| Supplies | 47,865 | 44,000 | 44,000 | 46,000 | 46,000 |
| Services | 3,791 | 5,500 | 5,500 | 5,760 | 5,760 |
| Maintenance & Repair | - | - | - | - | - |
| Grants & Contributions | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - |
| Energy & Utility | - | - | - | - | - |
| Total | 51,656 | 49,500 | 49,500 | 51,760 | 51,760 |

Special Revenue & Other Fund Expenditures:

| Expenditures by Category | FY 2023 | FY 2024 | | FY 2025 | |
|--------------------------|---------------|---------------|---------------|---------------|---------------|
| | Actual | Budget | Estimate | Proposed | Adopted |
| Personnel | - | 2,200 | - | 3,000 | 3,000 |
| Supplies | 7,354 | 6,500 | 5,500 | 10,050 | 10,050 |
| Services | 55,950 | 64,280 | 63,280 | 63,700 | 63,700 |
| Maintenance & Repair | - | 800 | 15,000 | 6,800 | 6,800 |
| Grants & Contributions | - | - | - | - | - |
| Capital Outlay | - | - | 15,000 | - | - |
| Energy & Utility | - | - | - | - | - |
| Total | 63,304 | 73,780 | 98,780 | 83,550 | 83,550 |

Total Expenditures (agrees with page N-1):

| Expenditures by Category | FY 2023 | FY 2024 | | FY 2025 | |
|--------------------------|----------------|----------------|----------------|----------------|----------------|
| | Actual | Budget | Estimate | Proposed | Adopted |
| Personnel | 491,033 | 573,760 | 573,290 | 599,290 | 599,290 |
| Supplies | 87,473 | 83,520 | 81,780 | 90,770 | 90,770 |
| Services | 119,966 | 138,300 | 135,790 | 136,300 | 136,300 |
| Maintenance & Repair | 31,580 | 32,800 | 51,050 | 38,190 | 38,190 |
| Grants & Contributions | - | - | - | - | - |
| Capital Outlay | - | - | 15,000 | - | - |
| Energy & Utility | 4,633 | 5,300 | 5,100 | 5,300 | 5,300 |
| Total | 734,685 | 833,680 | 862,010 | 869,850 | 869,850 |

INFORMATION SERVICES
Budget Information
Fiscal Year 2021-2025

Expenditures

| Expenditures by Category * | FY 2021 | FY 2022 | FY 2023 | FY 2024 | | FY 2025 | |
|----------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | Actual | Actual | Actual | Budget | Estimate | Proposed | Adopted |
| Personnel | 430,326 | 454,612 | 491,033 | 573,760 | 573,290 | 599,290 | 599,290 |
| Supplies | 87,501 | 71,070 | 87,473 | 83,520 | 81,780 | 90,770 | 90,770 |
| Services | 81,718 | 113,025 | 119,966 | 138,300 | 135,790 | 136,300 | 136,300 |
| Maintenance & Repair | 30,830 | 31,363 | 31,580 | 32,800 | 51,050 | 38,190 | 38,190 |
| Grants & Contributions | - | - | - | - | - | - | - |
| Capital Outlay | 15,000 | - | - | - | 15,000 | - | - |
| Energy & Utility | 4,681 | 4,668 | 4,633 | 5,300 | 5,100 | 5,300 | 5,300 |
| Total | 650,056 | 674,738 | 734,685 | 833,680 | 862,010 | 869,850 | 869,850 |

* Please see Appendix E for a breakdown of each expenditure category.

Funding Sources

In addition to the General Fund budget, other funding sources may become available. These items have no effect on the General Fund budget or the property tax rate.

| Funding Source | FY 2021 | FY 2022 | FY 2023 | FY 2024 | | FY 2025 | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | Actual | Actual | Actual | Budget | Estimate | Proposed | Adopted |
| General Fund | 559,240 | 574,310 | 619,725 | 710,400 | 713,730 | 734,540 | 734,540 |
| Other General Fund Accounts | 49,730 | 42,246 | 51,656 | 49,500 | 49,500 | 51,760 | 51,760 |
| <i>Subtotal: Info. Services Gen. Fund</i> | <i>608,970</i> | <i>616,556</i> | <i>671,381</i> | <i>759,900</i> | <i>763,230</i> | <i>786,300</i> | <i>786,300</i> |
| Grants | 7,500 | 7,500 | 10,837 | 8,780 | 8,780 | 13,550 | 13,550 |
| User Fees | 27,916 | 32,682 | 34,467 | 43,500 | 68,500 | 48,500 | 48,500 |
| <i>Subtotal: Special Revenue Funds</i> | <i>35,416</i> | <i>40,182</i> | <i>45,304</i> | <i>52,280</i> | <i>77,280</i> | <i>62,050</i> | <i>62,050</i> |
| <i>Other Funds</i> | <i>5,670</i> | <i>18,000</i> | <i>18,000</i> | <i>21,500</i> | <i>21,500</i> | <i>21,500</i> | <i>21,500</i> |
| Total | 650,056 | 674,738 | 734,685 | 833,680 | 862,010 | 869,850 | 869,850 |

TOWN CLERK

The Town Clerk's Office is heavily regulated by state statutes. It certifies elections, records, land records and maps, files and issues vital statistics, dog licenses and sportsmen licenses. Each of these responsibilities is mandated by state statute. The Town Clerk's Office also provides customer service to the citizens of Windsor by answering the main telephone line and providing information and notary services.

Expenditures

| Expenditures by Category * | FY 2024 | | FY 2025 | |
|----------------------------|----------------|----------------|----------------|----------------|
| | Budget | Estimate | Proposed | Adopted |
| Personnel | 322,680 | 321,550 | 336,990 | 336,990 |
| Supplies | 19,470 | 18,230 | 23,770 | 23,770 |
| Services | 51,160 | 49,530 | 50,450 | 50,450 |
| Maintenance & Repair | 32,800 | 47,000 | 33,800 | 33,800 |
| Grants & Contributions | - | - | - | - |
| Capital Outlay | - | 15,000 | - | - |
| Energy & Utility | 3,300 | 3,100 | 3,300 | 3,300 |
| Total | 429,410 | 454,410 | 448,310 | 448,310 |

* Please see Appendix E for a breakdown of each expenditure category.

Funding Sources

In addition to the General Fund budget, funds are generated through copier user fees and grants for document preservation. These items have no effect on the General Fund budget or the property tax rate.

| Funding Source | FY 2024 | | FY 2025 | |
|--|----------------|----------------|----------------|----------------|
| | Budget | Estimate | Proposed | Adopted |
| General Fund - Info. Services | 377,130 | 377,130 | 386,260 | 386,260 |
| Other General Fund Accounts | - | - | - | - |
| <i>Subtotal: Info. Services General Fund</i> | <i>377,130</i> | <i>377,130</i> | <i>386,260</i> | <i>386,260</i> |
| Grants | 8,780 | 8,780 | 13,550 | 13,550 |
| User Fees | 43,500 | 68,500 | 48,500 | 48,500 |
| <i>Subtotal: Special Revenue Funds</i> | <i>52,280</i> | <i>77,280</i> | <i>62,050</i> | <i>62,050</i> |
| Other Funds | - | - | - | - |
| Total | 429,410 | 454,410 | 448,310 | 448,310 |

Personnel Requirements

| Full Time Equivalents (FTE) | FY 2024 | | FY 2025 | |
|------------------------------|-------------|-------------|-------------|-------------|
| | Budget | Estimate | Proposed | Adopted |
| Regular Full Time Employees | 3.00 | 3.00 | 3.00 | 3.00 |
| Regular Part Time Employees | - | - | - | - |
| Temporary/Seasonal Employees | 0.07 | - | 0.07 | 0.07 |
| Total | 3.07 | 3.00 | 3.07 | 3.07 |

Budget Commentary

The overall FY 24 expenditures are expected to come in over budget by \$25,000 or 5.8% primarily due to the use of Special Revenue Funds to offset the Capital Outlay costs related to the renovation of the Town Clerk's office. The FY 24 General Fund expenditures are expected to come in on budget. The overall FY 25 proposed budget reflects an increase of \$18,900 or 4.4% as compared to the FY 24 budget mostly due to Personnel costs and the use of the Absentee Ballot grant for postage for the presidential election. The FY 25 General Fund proposed budget reflects an increase of \$9,130 or 2.4% mostly due to Personnel costs offset in part by increased use of Special Revenue Funds to fund Maintenance and Repair costs.

TOWN CLERK

Products & Services

Public Records

\$195,220

- Record, process and maintain deeds, mortgages, liens, maps and other real property transactions off-site, as well as in the town vault
- Assist other departments in complying with the state's record retention requirements
- Facilitate the research of town land records, making it easier and more convenient by maintaining an online image and land index
- Protect original maps that are on file in the clerk's office by making them available to users as electronic images
- Identify, preserve and manage historic records.

Licensing & Vital Statistics

\$69,070

- Issue marriage licenses, dog and kennel licenses and sportsmen licenses through the State of Connecticut sporting license web portal
- Account for and report to the state on all fees collected and licenses issued
- Receive, index and record vital records, issue certified copies to the State Vital Records Division and to resident towns
- Issue approximately 2,500 certified copies during the fiscal year
- Issue burial and cremation permits and maintain a Windsor cemetery burial database.

Win Wag Photo Contest



Dewey Dargenio is our 2023 Win Wag Photo Contest Top Dog. Participation in this contest to promote June as dog licensing month increased from 21 to 115 entries after staff enhanced the annual competition by adding five new fun categories. An improved website voting system coupled with a strong social media marketing plan were also put in place. In November, the Town of Windsor received the Municipal Excellence Award from the CT Conference of Municipalities (CCM) recognizing the contest's innovation, increased community engagement and data driven results.

Elections Support

\$78,030

- Administer absentee ballots
- Manage a permanent absentee ballot database and outreach to voters with disabilities
- Record campaign finance filings for each active political party for municipal elections
- File election documents as required by the Secretary of the State
- Support special town meetings according to state statutes and the town charter
- Support and assist the Registrars of Voters, as needed.

Notary/Trade Names/Veteran Records

\$15,620

- Register and certify Notary and Justice of the Peace appointments
- Notarize documents in accordance with state statutes and town policy
- Authenticate signatures of Notaries for documents submitted to foreign countries
- Provide notary applications, manuals and literature
- Issue certificates of trade name and maintain an official database
- Maintain records and a database of Veterans discharge records.

Information Assistance

\$90,370

- Perform the duties of reception desk for town hall
- Keep the Town Charter and the Code of Ordinances codified, current, accurate and available to the public both in print and on the Internet
- Provide Freedom of Information (FOI) assistance to staff and the public serving as municipal FOI liaison
- Act as the town information contact for citizens needing assistance on the phone
- Provide assistance to staff with researching board and commission minutes, town ordinances and state statutes.

Free Marriage Licenses



Free marriage licenses on Valentines Day, a tradition started by Windsor Town Clerk George Tudan in 1962 continues to this day.

PUBLIC RELATIONS

The Public Relation's division provides information and maintains communications between the town and the citizens of Windsor. Marketing efforts are coordinated to promote Windsor's potential for family and business success.

Expenditures

| Expenditures by Category * | FY 2024 | | FY 2025 | |
|----------------------------|----------------|----------------|----------------|----------------|
| | Budget | Estimate | Proposed | Adopted |
| Personnel | 251,080 | 251,740 | 262,300 | 262,300 |
| Supplies | 64,050 | 63,550 | 67,000 | 67,000 |
| Services | 87,140 | 86,260 | 85,850 | 85,850 |
| Maintenance & Repair | - | 4,050 | 4,390 | 4,390 |
| Grants & Contributions | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Energy & Utility | 2,000 | 2,000 | 2,000 | 2,000 |
| Total | 404,270 | 407,600 | 421,540 | 421,540 |

* Please see Appendix E for a breakdown of each expenditure category.

Funding Sources

In addition to general fund resources allocated in the Public Relations budget, charges to other department's accounts are made for printing/copying expenses and office supply purchases.

| Funding Source | FY 2024 | | FY 2025 | |
|---|-----------------------|-----------------------|-----------------------|-----------------------|
| | Budget | Estimate | Proposed | Adopted |
| General Fund - Info. Services | 333,270 | 336,600 | 348,280 | 348,280 |
| Other General Fund Accounts | 49,500 | 49,500 | 51,760 | 51,760 |
| <i>Subtotal: Info. Services General Fund</i> | <i>382,770</i> | <i>386,100</i> | <i>400,040</i> | <i>400,040</i> |
| Grants | - | - | - | - |
| User Fees | - | - | - | - |
| <i>Subtotal: Special Revenue Funds</i> | <i>-</i> | <i>-</i> | <i>-</i> | <i>-</i> |
| Other Funds | 21,500 | 21,500 | 21,500 | 21,500 |
| Total | 404,270 | 407,600 | 421,540 | 421,540 |

Personnel Requirements

| Full Time Equivalents (FTE) | FY 2024 | | FY 2025 | |
|------------------------------|-------------|-------------|-------------|-------------|
| | Budget | Estimate | Proposed | Adopted |
| Regular Full Time Employees | 2.23 | 2.23 | 2.23 | 2.23 |
| Regular Part Time Employees | - | - | - | - |
| Temporary/Seasonal Employees | - | - | - | - |
| Total | 2.23 | 2.23 | 2.23 | 2.23 |

Budget Commentary

The General Fund FY 24 expenditures are expected to come in over budget by \$3,330 or 1.0% due to an increase in contractual services. The FY 25 General Fund proposed budget reflects an increase of \$15,010 or 4.5% as compared to the FY 24 budget mostly due to Personnel costs and is offset in part by a reduction in the Services line. The shift from Services to Maintenance & Repair is a result of an accounting change.

PUBLIC RELATIONS

Products & Services

Support to Town Manager

\$33,130

- Prepare semi-monthly Town Manager Report newsletter to provide information and updates on town projects and operations to interested community members
- Act for the town manager as a “first responder” to citizen calls, complaints, issues, problems and questions
- Conduct customer satisfaction surveys to solicit citizen input concerning town services and programs.

Support to Other Departments

\$129,470

- Supervise social services, Caring Connection and Windsor Discovery staff to achieve exemplary levels of service to the residents
- Train and advise staff in event planning and town-wide marketing
- Support departments with copying, mail and supply resources.

Police Recruitment Video



More than 45,000 views on YouTube this year, making it our best performing video of all time.

Windsor at Work Video Series



Our new Windsor at Work video series highlights various departments and the value of their essential services.

Marketing/Information Assistance

\$258,940

- Encourage greater community engagement and connectivity with town services through online and mobile applications such as *SeeClickFix*
- Assist in maintaining Windsor’s website including *Windsor E-Mail Lines*, *E-Calendar* and *WinCal.org*
- Create content and oversee town social media platforms (@townofwindsorct)
- Write and publish three seasonal magazines entitled “There’s a lot to do in Windsor,” produce an annual Citizen’s Guide to the Windsor Town Budget, Budget in Brief, Town Manager’s Report Newsletter and other materials promoting town services
- Coordinate marketing efforts with Windsor Public School system
- Develop budget communication methods and materials to educate residents on the budget process and value of town services
- Plan Memorial Day and Veterans Day observances and other special events as needed
- Support Greater Windsor Veterans Council and the Citizens Academy Alumni Association
- Conduct Citizen’s Academy to educate citizens on town services
- Assist community groups in special event planning
- Interpret and clarify the town’s graphic standards for various departments. Examine language, attitude and presentation to make sure they are consistent with organizational standards
- Produce informational video content highlighting town services for television and social media
- Provide technical assistance to other departments in public relations and marketing
- Assist with dispensing of information for MDA Region 3 (Hartford County).

2023 3CMA Savvy Awards



The “Pay Attention” public service announcement (PSA) received two national awards at the 2023 City County Communications & Marketing Association (3CMA) Savvy Awards Ceremony.

INFORMATION SERVICES

FY 2024 Highlights

Public Relations

The Town of Windsor achieved notable recognition at the 2023 3CMA (City, County, Communications and Marketing Association) Conference Savvy Awards, securing two national awards. The "Pay Attention" video PSA designed to promote home delivery of the *There's a lot to do in Windsor* magazine, received a Silver Circle Award in the "Video PSA" category and an Award of Excellence in the "Best Use of Humor" category.

This year's prominent marketing initiatives centered around key projects, including the development of a new Town Manager's Report email newsletter, police recruitment, the Windsor at Work video series, storytelling through the American Rescue Funds (ARF) Community & Neighborhood Enhancement Program, and the integration of information across town facilities via a poster campaign that highlights town employees and our values, programs and services.

Content generated for social media channels continues to experience growth, reaching and engaging an expanding audience each year. In the past year, we observed significant progress. Across the town's primary social media platforms (@townofwindsorct), we attracted 845 new fans and followers, bringing our total following to 7,400 individuals. Additionally, by establishing a presence on the Nextdoor platform, we gained access to an additional 4,800 members from over 3,600 households. With a total of over 1,600 posts throughout the year, our efforts resulted in more than 1,800 comments, over 6,200 clicks to our website, and a total of over 37,000 engagements. We proudly exceeded our FY 24 goal of increasing post reach across all social media networks by 19.6%.

More noteworthy data for the year includes our police recruitment video, amassing over 45,000 views on YouTube, the Windsor at Work video series with a total of over 11,000 views, and the American Rescue Funds (ARF) website page, which garnered more than 3,000 views.

Town Clerk

Staff from our Town Clerk's Office, IT Department, Town Manager's Office, and Public Relations Department proudly accepted CCM's Municipal Excellence Award for the WinWag Photo Contest. The WinWag contest, aimed at promoting the importance of dog licensing, stood out as an innovative project in local government, earning this prestigious recognition. The new format for Winwag Contest provided several different categories for entry such Top Dog, Most Athletic, Community Ambassador, etc. This format encouraged 115 photo entries from our residents. One of the new categories, Town Employee Mascot, was for employees regardless of their residence. Employees were enthusiastic about the competition as it gave them an opportunity to show off their furry friend. Meagan Bartley, from the Health Department, together with "Nala" stole the show.

A far greater number of death certificates due to the statewide electronic death registry system (EDRS) continue to be issued. The enhanced capability allows for our local funeral home to purchase their death certificates directly from our office regardless of the location of death. During this past fiscal year, we have seen a 409% increase in the number of certified death certificates issued over previous fiscal years.

Election Activity:

Voters and property owners voted on the annual FY 24 Budget Referendum on May 9, 2023. The annual budget submitted by the town council was approved by a vote of 909 (Yes) to 465 (No) with a 6% turnout. In the November 7, 2023 Municipal Election, 5,584 out of 22,066 registered voters participated for a 25.31% turnout. The Democratic Party garnered the majority vote in all races on the ballot.

Land Activity & Revenues:

Record mortgage rates and depleted housing inventory led to a decrease in-home sales. Even though sales were down, homes continued to sell for above the asking price. During FY 23, the Town Clerk's office recorded 5,426 land documents, a decrease from prior fiscal year. Land recording fees generated \$134,945 and conveyance tax generated \$583,333 for the town's general fund revenues.

Grant Funds

The FY 23 Targeted Historic Document Grant was awarded to the town for the maximum amount of \$8,000. The grant funds were utilized to restore the 1892 through 1894 and 1933 and 1934 Tax Grand Lists that are part of the Tax Assessor's historic records in need of preservation work. The completion of these records is part of a multi-year preservation project for the historic Grand Lists.

INFORMATION SERVICES

| <i>Key Statistics</i> | FY 2021 Actual | FY 2022 Actual | FY 2023 Actual | FY 2024 Estimate | FY 2025 Target |
|---|---------------------------|---------------------------|---------------------------|-----------------------------|---------------------------|
| Land Recordings | 6,736 | 6,600 | 5,426 | 5,150 | 5,300 |
| Dog Licenses | 2,524 | 2,185 | 2,418 | 2,450 | 2450 |
| Birth, Death & Marriage Certificates Recorded | 843 | 1,049 | 912 | 1,100 | 1,000 |
| Certified Vital Records Issued | 1,602 | 1,679 | 6,638 | 8,500 | 8,500 |
| Notarized Documents | 1,567 | 1,553 | 1,466 | 1,500 | 1,500 |
| Sportsman Licenses | 327 | 324 | 286 | 250 | 225 |
| Citizen Academy Participants | n/a | n/a | 16 | 27 | 30 |
| Referendum Participation | 2,090 | 1,629 | 1,374 | 2,000 | 1,700 |

| <i>Performance Measures</i> | FY 2023 Actual | FY 2024 Target | FY 2024 Estimate | FY 2025 Target |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
| Number of business days to assemble land record books from receipt of documents | 1.0 | 1.0 | 1.0 | 1.0 |
| Number of calendar days by which land documents are returned to the appropriate party | 2.5 | 2.0 | 2.0 | 2.0 |
| Number of business days to prepare revenue reports to the State. (State requirement is 15 calendar days) *Timeline also includes Finance Department check processing time | 7.5 | 7.0 | 7.0 | 7.0 |
| Number of business days to prepare revenue reports to the town departments | 2.0 | 2.0 | 2.0 | 2.0 |
| Percentage of requests for copies of land documents or vital records that are responded to within 24 hours | 97% | 98% | 98% | 98% |
| Total social media fans and followers (townofwindsorct) | 6,500 | 7,000 | 7,400 | 7,800 |
| Total social media post reach (townofwindsorct) * | 940,000 | 950,000 | 1,100,000 | 1,155,000 |
| Subscribers to Town Manager's Report email | 1,613 | 1,700 | 1,710 | 1,870 |
| Subscribers to Town News & Announcements email | 1,613 | 1,700 | 1,707 | 1,870 |

* post reach is the total number of unique people who see our content, i.e. how many different people it reaches.

A fun fact about the value of our services...

The annual Citizen's Academy held in the fall was completed by a record high 27 enthusiastic Windsor residents. On a post transaction survey, one participant stated, "Amazing. Noteworthy. Inspiring. Motivating. A great deal of respect for our town employees and volunteers," capturing the true impact of the program. Diplomas were conferred by newly elected Mayor Nuchette Black-Burke, an academy alum, Class of 2019.



INFORMATION SERVICES

FY 2025 Goals

1. Determine the financial feasibility of scanning the archived public building plans presently stored in the lower archive room at town hall as a collaborative multi-year plan with the Building Inspection Services to incorporate digital images to provide electronic images when in the field.
2. Collaborate with the Registrar of Voters with implementing early voting for the first time in Connecticut.
3. Increase subscribers to Town Manager's Report and Town News/Announcements email lists by 10% to enhance community outreach and ensure broader reach of important news and information.
4. Increase community outreach with three to five print marketing initiatives to be distributed in town facilities and community establishments, ensuring that important messages reach a broader audience, particularly those who may not heavily rely on digital communication platforms.
5. Increase total social media post reach on @townofwindsorct accounts by 5% through diversified and engaging content to foster an active, engaged and informed citizenry.

SPECIAL REVENUE FUNDS

Information Services

| Project # | Project Name | FY 2024 | | | | FY 2025 | | |
|-----------|---------------------------------|-------------------------------|-------------------|------------------------|--------------------------------|-------------------|-----------------------|--------------------------------|
| | | Beginning Balance (7/1/23) | Projected Revenue | Estimated Expenditures | Projected Balance (6/30/24) | Projected Revenue | Budgeted Expenditures | Projected Balance (6/30/25) |
| 1304 | Town Clerk Copier | 142,818 | 30,000 | 62,500 | 110,318 | 28,000 | 42,500 | 95,818 |
| 1306 | Historic Preservation | 23,040 | 6,500 | 6,000 | 23,540 | 6,000 | 6,000 | 23,540 |
| 1308 | Preservation Microfilming Grant | - | 8,000 | 8,000 | - | 7,500 | 7,500 | - |
| 1422 | Absentee Ballot Grant | 6,830 | - | 780 | 6,050 | - | 6,050 | - |
| | | 172,688 | 44,500 | 77,280 | 139,908 | 41,500 | 62,050 | 119,358 |

#1304 - Town Clerk Copier - Funds are derived from fees associated with the use of the Town Clerk copier and land recording fees. These funds are used for the upkeep, maintenance, restoration and preservation of the Town of Windsor's records.

#1306 - Historic Preservation - Funds are derived from fees for land records. The State of Connecticut receives a portion of these funds and the remainder is used to match funds when applying for the Connecticut State Library Historic Documents Preservation Grant.

#1308 - Preservation Microfilming Grant - This account is used for the Connecticut State Library Historic Documents Preservation Grant program.

#1422 - Absentee Ballot Grant - Grant from Secretary of the State of Connecticut office for supplies, postage and administration of absentee ballots only.

Administrative Services

ADMINISTRATIVE SERVICES

Administrative Services supports town operations by providing other departments with financial, personnel and information resources needed in order to deliver products and services to the community. Administrative Services also protects town assets and its personnel from risk of loss through risk management services.

Expenditures

| Expenditures by Category * | FY 2023 | FY 2024 | | FY 2025 | |
|----------------------------|------------------|------------------|------------------|------------------|------------------|
| | Actual | Budget | Estimate | Proposed | Adopted |
| Personnel | 2,370,136 | 2,374,920 | 2,358,030 | 2,480,970 | 2,480,970 |
| Supplies | 85,226 | 73,540 | 74,580 | 85,100 | 85,100 |
| Services | 273,776 | 404,870 | 384,800 | 203,080 | 203,080 |
| Maintenance & Repair | 86,828 | 103,900 | 98,000 | 329,110 | 329,110 |
| Grants & Contributions | - | - | - | - | - |
| Capital Outlay | 25,003 | 42,000 | 42,000 | 42,000 | 42,000 |
| Energy & Utility | 16,809 | 18,970 | 18,320 | 19,150 | 19,150 |
| Total | 2,857,778 | 3,018,200 | 2,975,730 | 3,159,410 | 3,159,410 |

* Please see Appendix E for a breakdown of each expenditure category.

Funding Sources

In addition to the General Fund budget, other funding sources may become available. These items have no effect on the General Fund budget or the property tax rate.

| Funding Source | FY 2023 | FY 2024 | | FY 2025 | |
|---|------------------|------------------|------------------|------------------|------------------|
| | Actual | Budget | Estimate | Proposed | Adopted |
| General Fund - Admin. Services | 2,720,848 | 2,899,760 | 2,859,430 | 3,014,060 | 3,014,060 |
| Town Support for Education | 64,701 | 67,120 | 64,680 | 69,430 | 69,430 |
| <i>Subtotal: General Fund Budget</i> | 2,785,549 | 2,966,880 | 2,924,110 | 3,083,490 | 3,083,490 |
| Insurance Internal Service Fund | 37,780 | 37,780 | 37,780 | 37,780 | 37,780 |
| Enterprise Funds | 13,340 | 13,340 | 13,340 | 13,340 | 13,340 |
| Special Revenue Funds | 21,109 | 200 | 500 | 24,800 | 24,800 |
| <i>Subtotal: Other Funds</i> | 72,229 | 51,320 | 51,620 | 75,920 | 75,920 |
| Total | 2,857,778 | 3,018,200 | 2,975,730 | 3,159,410 | 3,159,410 |

Personnel Requirements

| Full Time Equivalents (FTE) | FY 2023 | FY 2024 | | FY 2025 | |
|------------------------------|--------------|--------------|--------------|--------------|--------------|
| | Actual | Budget | Estimate | Proposed | Adopted |
| Regular Full Time Employees | 17.43 | 17.42 | 17.03 | 18.00 | 18.00 |
| Regular Part Time Employees | 2.64 | 2.58 | 2.87 | 2.66 | 2.66 |
| Temporary/Seasonal Employees | 0.31 | 0.46 | 0.31 | 0.46 | 0.46 |
| Total | 20.38 | 20.46 | 20.21 | 21.12 | 21.12 |

Budget Commentary

The FY 24 overall budget is expected to come in under budget by \$42,470 or 1.4% mostly due to Services in the Finance and Property Valuation departments as well as Personnel costs throughout most of the service unit due to partial-year vacancies. The overall FY 25 proposed budget is expected to increase \$141,210 or 4.7% as compared to the FY 24 budget primarily due to the use of Special Revenue Funds for a delinquent property tax sale. The FY 25 General Fund proposed budget reflects an increase of \$114,300 or 3.9% due to Personnel costs offset by various reductions as seen on the department pages that follow.

ADMINISTRATIVE SERVICES EXPENDITURE BREAKDOWN BY FUND

General Fund Expenditures:

| Expenditures by Category | FY 2023 | FY 2024 | | FY 2025 | |
|--------------------------|------------------|------------------|------------------|------------------|------------------|
| | Actual | Budget | Estimate | Proposed | Adopted |
| Personnel | 2,267,931 | 2,274,190 | 2,258,470 | 2,378,050 | 2,378,050 |
| Supplies | 84,597 | 72,630 | 73,690 | 81,590 | 81,590 |
| Services | 239,680 | 389,470 | 370,030 | 178,980 | 178,980 |
| Maintenance & Repair | 86,828 | 103,420 | 97,720 | 315,290 | 315,290 |
| Grants & Contributions | - | - | - | - | - |
| Capital Outlay | 25,003 | 42,000 | 42,000 | 42,000 | 42,000 |
| Energy & Utility | 16,809 | 18,050 | 17,520 | 18,150 | 18,150 |
| Total | 2,720,848 | 2,899,760 | 2,859,430 | 3,014,060 | 3,014,060 |

Town Support for Education and Charges to Other Department Expenditures:

| Expenditures by Category | FY 2023 | FY 2024 | | FY 2025 | |
|--------------------------|---------------|---------------|---------------|---------------|---------------|
| | Actual | Budget | Estimate | Proposed | Adopted |
| Personnel | 64,425 | 62,950 | 61,780 | 65,140 | 65,140 |
| Supplies | 276 | 710 | 690 | 710 | 710 |
| Services | - | 2,060 | 1,130 | 2,100 | 2,100 |
| Maintenance & Repair | - | 480 | 280 | 480 | 480 |
| Grants & Contributions | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - |
| Energy & Utility | - | 920 | 800 | 1,000 | 1,000 |
| Total | 64,701 | 67,120 | 64,680 | 69,430 | 69,430 |

Special Revenue & Other Fund Expenditures:

| Expenditures by Category | FY 2023 | FY 2024 | | FY 2025 | |
|--------------------------|---------------|---------------|---------------|---------------|---------------|
| | Actual | Budget | Estimate | Proposed | Adopted |
| Personnel | 37,780 | 37,780 | 37,780 | 37,780 | 37,780 |
| Supplies | 353 | 200 | 200 | 2,800 | 2,800 |
| Services | 34,096 | 13,340 | 13,640 | 22,000 | 22,000 |
| Maintenance & Repair | - | - | - | 13,340 | 13,340 |
| Grants & Contributions | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - |
| Energy & Utility | - | - | - | - | - |
| Total | 72,229 | 51,320 | 51,620 | 75,920 | 75,920 |

Total Expenditures (agrees with page O-1):

| Expenditures by Category | FY 2023 | FY 2024 | | FY 2025 | |
|--------------------------|------------------|------------------|------------------|------------------|------------------|
| | Actual | Budget | Estimate | Proposed | Adopted |
| Personnel | 2,370,136 | 2,374,920 | 2,358,030 | 2,480,970 | 2,480,970 |
| Supplies | 85,226 | 73,540 | 74,580 | 85,100 | 85,100 |
| Services | 273,776 | 404,870 | 384,800 | 203,080 | 203,080 |
| Maintenance & Repair | 86,828 | 103,900 | 98,000 | 329,110 | 329,110 |
| Grants & Contributions | - | - | - | - | - |
| Capital Outlay | 25,003 | 42,000 | 42,000 | 42,000 | 42,000 |
| Energy & Utility | 16,809 | 18,970 | 18,320 | 19,150 | 19,150 |
| Total | 2,857,778 | 3,018,200 | 2,975,730 | 3,159,410 | 3,159,410 |

ADMINISTRATIVE SERVICES
Budget Information
Fiscal Year 2021-2025

Expenditures

| Expenditures by Category * | FY 2021 | FY 2022 | FY 2023 | FY 2024 | | FY 2025 | |
|----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | Actual | Actual | Actual | Budget | Estimate | Proposed | Adopted |
| Personnel | 2,118,674 | 2,208,452 | 2,370,136 | 2,374,920 | 2,358,030 | 2,480,970 | 2,480,970 |
| Supplies | 64,031 | 74,248 | 85,226 | 73,540 | 74,580 | 85,100 | 85,100 |
| Services | 336,001 | 261,459 | 273,776 | 404,870 | 384,800 | 203,080 | 203,080 |
| Maintenance & Repair | 72,388 | 76,649 | 86,828 | 103,900 | 98,000 | 329,110 | 329,110 |
| Grants & Contributions | - | - | - | - | - | - | - |
| Capital Outlay | 28,601 | 54,094 | 25,003 | 42,000 | 42,000 | 42,000 | 42,000 |
| Energy & Utility | 19,003 | 16,660 | 16,809 | 18,970 | 18,320 | 19,150 | 19,150 |
| Total | 2,638,698 | 2,691,562 | 2,857,778 | 3,018,200 | 2,975,730 | 3,159,410 | 3,159,410 |

* Please see Appendix E for a breakdown of each expenditure category.

Funding Sources

In addition to the General Fund budget, other funding sources may become available. These items have no effect on the General Fund budget or the property tax rate.

| Funding Source | FY 2021 | FY 2022 | FY 2023 | FY 2024 | | FY 2025 | |
|---|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| | Actual | Actual | Actual | Budget | Estimate | Proposed | Adopted |
| General Fund | 2,476,771 | 2,575,516 | 2,720,848 | 2,899,760 | 2,859,430 | 3,014,060 | 3,014,060 |
| Town Support for Education | 62,712 | 64,463 | 64,701 | 67,120 | 64,680 | 69,430 | 69,430 |
| <i>Subtotal: Adm. Services Gen. Fund</i> | <i>2,539,483</i> | <i>2,639,979</i> | <i>2,785,549</i> | <i>2,966,880</i> | <i>2,924,110</i> | <i>3,083,490</i> | <i>3,083,490</i> |
| Insurance Internal Service Fund | 36,200 | 37,340 | 37,780 | 37,780 | 37,780 | 37,780 | 37,780 |
| Enterprise Funds | 13,340 | 13,340 | 13,340 | 13,340 | 13,340 | 13,340 | 13,340 |
| Other Funds | 49,675 | 903 | 21,109 | 200 | 500 | 24,800 | 24,800 |
| <i>Subtotal: Other Funds</i> | <i>99,215</i> | <i>51,583</i> | <i>72,229</i> | <i>51,320</i> | <i>51,620</i> | <i>75,920</i> | <i>75,920</i> |
| Total | 2,638,698 | 2,691,562 | 2,857,778 | 3,018,200 | 2,975,730 | 3,159,410 | 3,159,410 |

FINANCIAL ACCOUNTING AND REPORTING

The Financial Accounting and Reporting division is responsible for oversight of the town's financial activities and records. In addition, it provides fiscal and related services to employees, vendors and other departments. This division also apprises the town manager, staff, town council and public of the overall fiscal status and performance of the town.

Expenditures

| Expenditures by Category * | FY 2024 | | FY 2025 | |
|----------------------------|----------------|----------------|----------------|----------------|
| | Budget | Estimate | Proposed | Adopted |
| Personnel | 802,640 | 818,930 | 853,650 | 853,650 |
| Supplies | 18,240 | 17,840 | 18,840 | 18,840 |
| Services | 52,730 | 38,430 | 38,020 | 38,020 |
| Maintenance & Repair | 74,150 | 68,750 | 74,520 | 74,520 |
| Grants & Contributions | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Energy & Utility | 4,570 | 4,570 | 4,570 | 4,570 |
| Total | 952,330 | 948,520 | 989,600 | 989,600 |

* Please see Appendix E for a breakdown of each expenditure category.

Funding Sources

The General Fund is the primary funding source for the Accounting Department. A small portion for cash management and record keeping is funded by the Insurance Internal Service Fund under the self-insurance program.

| Funding Source | FY 2024 | | FY 2025 | |
|---------------------------------|----------------|----------------|----------------|----------------|
| | Budget | Estimate | Proposed | Adopted |
| General Fund - Admin. Services | 937,330 | 933,520 | 974,600 | 974,600 |
| Insurance Internal Service Fund | 15,000 | 15,000 | 15,000 | 15,000 |
| Enterprise Funds | - | - | - | - |
| Other Funds | - | - | - | - |
| Subtotal: Other Funds | 15,000 | 15,000 | 15,000 | 15,000 |
| Total | 952,330 | 948,520 | 989,600 | 989,600 |

Personnel Requirements

| Full Time Equivalents (FTE) | FY 2024 | | FY 2025 | |
|------------------------------|-------------|-------------|-------------|-------------|
| | Budget | Estimate | Proposed | Adopted |
| Regular Full Time Employees | 6.00 | 6.08 | 6.00 | 6.00 |
| Regular Part Time Employees | 1.13 | 1.25 | 1.39 | 1.39 |
| Temporary/Seasonal Employees | 0.31 | 0.31 | 0.31 | 0.31 |
| Total | 7.44 | 7.64 | 7.70 | 7.70 |

Budget Commentary

The FY 24 General Fund expenditures are expected to come in under budget by \$3,810 or 0.4%. The FY 25 General Fund proposed budget reflects an increase of \$37,270 or 3.9% as compared to the FY 24 budget mostly due to Personnel costs offset in part by reductions in Services.

FINANCIAL ACCOUNTING AND REPORTING

Products & Services

| | | |
|---|------------------|--|
| <i>Accounting & Analysis</i> | \$416,080 | |
| • Ensure the town's financial activities and records are properly accounted for and maintained | | |
| • Maintain the town's general ledger | | |
| • Provide financial information and assistance to internal and external customers | | |
| • Prepare vendor payments and related expenditure reports | | |
| • Administer non-tax cash receipts and accounts receivable reports for town services | | |
| • Prepare various monthly, quarterly and annual financial statements for town management and other town committees and boards | | |
| • Prepare year-end financial statements and the town's annual comprehensive financial report (ACFR). | | |
| <i>Audit</i> | \$127,810 | |
| • Manage the audit and assist the independent auditor during field work | | |
| • Prepare all documentation required by the independent auditor | | |
| • Adhere to Generally Accepted Accounting Principles (GAAP) and General Accounting Standards Board (GASB) recommendations | | |
| • Ensure best practices are in place | | |
| • Adhere to and review internal controls to ensure that proper controls are in place and policies and procedures are being followed. | | |
| <i>Payroll & Benefits</i> | \$152,410 | |
| • Process weekly payroll by compiling payroll data such as hours worked, leave taken, insurance, union dues and state & federal tax liabilities | | |
| • Coordinate the preparation and issuance of paychecks/direct deposits and applicable vendor payments | | |
| • Coordinate and calculate pension benefits, retirement insurance programs and 457 plan contributions to various savings plans | | |
| • Prepare and distribute W2 and 1095 tax forms. | | |
| <i>Cash Management</i> | \$35,760 | |
| • Monitor the cash position of the town, including the Board of Education, pursuant to the town's investment policy | | |
| • Execute short and long-term investment strategies to maximize the return on available funds | | |
| • Oversee and monitor the town's retirement and other post-employment investments and funding of the plans | | |
| • Reconcile bank statements to the town's general ledger monthly. | | |
| <i>Debt Management</i> | \$16,020 | |
| • Manage the issuance of general obligation bonds and bond anticipation notes pursuant to the town's debt management policy | | |
| • Prepare the official statement required for the issuance of debt | | |
| • Prepare rating agency presentations and meet with them to attain rating for bond sales. | | |
| <i>Budgeting</i> | \$241,520 | |
| • Coordinate the preparation of the town's annual General Fund and related budgets | | |
| • Monitor revenues and expenditures for all town funds on an on-going basis | | |
| • Prepare multi-year financial forecasts | | |
| • Provide the technical financial assistance necessary for the preparation of the Capital Improvement Program. | | |

HUMAN RESOURCES

Human Resources assists departments and the town manager in the recruitment, selection, retention and training of town employees. It also administers employee benefit plans including health, disability and life insurance and implements employee involvement and quality service initiatives. Equitable and cooperative labor relations are promoted by the department through collective bargaining and contract administration while ensuring compliance with state and federal labor and employment laws.

Expenditures

| Expenditures by Category * | FY 2024 | | FY 2025 | |
|----------------------------|----------------|----------------|----------------|----------------|
| | Budget | Estimate | Proposed | Adopted |
| Personnel | 431,380 | 410,710 | 443,980 | 443,980 |
| Supplies | 3,870 | 3,870 | 3,850 | 3,850 |
| Services | 112,010 | 112,010 | 110,440 | 110,440 |
| Maintenance & Repair | 25,250 | 25,250 | 30,190 | 30,190 |
| Grants & Contributions | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Energy & Utility | 2,850 | 2,850 | 2,830 | 2,830 |
| Total | 575,360 | 554,690 | 591,290 | 591,290 |

* Please see Appendix E for a breakdown of each expenditure category.

Funding Sources

Funding sources consist of the General Fund, and the Insurance Internal Service Fund and Special Revenue Funds.

| Funding Source | FY 2024 | | FY 2025 | |
|-------------------------------------|---------------------|---------------------|---------------------|---------------------|
| | Budget | Estimate | Proposed | Adopted |
| General Fund - Admin. Services | 567,580 | 546,910 | 583,510 | 583,510 |
| Insurance Internal Service Fund | 7,780 | 7,780 | 7,780 | 7,780 |
| Enterprise Funds | - | - | - | - |
| Special Revenue Funds | - | - | - | - |
| <i>Subtotal: Other Funds</i> | <i>7,780</i> | <i>7,780</i> | <i>7,780</i> | <i>7,780</i> |
| Total | 575,360 | 554,690 | 591,290 | 591,290 |

| Full Time Equivalents (FTE) | FY 2024 | | FY 2025 | |
|------------------------------|-------------|-------------|-------------|-------------|
| | Budget | Estimate | Proposed | Adopted |
| Regular Full Time Employees | 3.00 | 2.70 | 3.00 | 3.00 |
| Regular Part Time Employees | 0.45 | 0.53 | 0.50 | 0.50 |
| Temporary/Seasonal Employees | - | - | - | - |
| Total | 3.45 | 3.23 | 3.50 | 3.50 |

Budget Commentary

The FY 24 General Fund expenditures are expected to come in under budget by \$20,670 or 3.6% due to staff vacancies during the year. The FY 25 General Fund proposed budget reflects an increase of \$15,930 or 2.8% as compared to the FY 24 budget due to Personnel costs and increased cost of applicant tracking and onboarding software. These increases are offset by reductions in projected unemployment costs as well as travel expenses.

HUMAN RESOURCES

Products & Services

Recruitment and Selection

\$127,580

- Recruit and select qualified applicants through advertising and the posting of job announcements, answering telephone and walk-in inquiries, reviewing and processing applications, interviewing and testing, background and reference checking and final hiring
- Maintain hiring statistics and workforce demographic data in compliance with Equal Employment Opportunity reporting requirements.

Employee Relations

\$84,630

- Administer three labor contracts for the Town of Windsor: WPDEA (Police), UPSEU Local 424, Unit 10 (public safety dispatchers) and Teamsters Local 671 (public works and clerical), coordinate grievance and labor board hearings and contract negotiations
- Provide advice and direction to administrative staff on personnel policies and regulations
- Provide assistance with employee counseling, discipline issues and coordination of grievance processing
- Update administrative and personnel policies in accordance with legal developments, governmental mandates and best practices
- Lead a multidisciplinary team of town employees to publish a quarterly employee newsletter.

Employee Benefits Administration

\$107,800

- Research enhancements and cost savings measures and make recommendations as needed
- Monitor benefit trends and analyze impact of benefit modifications
- Educate employees about existing town benefits and ongoing benefit changes
- Coordinate enrollment meetings and process all changes
- Coordinate disability claims processing and verify and process all benefit invoices for payment.

Training and Employee Development

\$106,140

- Conduct onboarding of new full time and part time employees
- Identify and implement improvements in town services and programs
- Provide consultation to staff on career growth and development
- Provide tuition reimbursement for job-related courses
- Develop, implement, and coordinate supervisory and other training programs that include, but are not limited to, the following topics:
 - developing leadership skills
 - improving Diversity, Equity & Inclusion (DEI) culture awareness
 - enhancing employee engagement.

Unemployment Compensation

\$37,330

- Provide funding for unemployment compensation, perform claims research, attend hearings and follow appeals processes.

Classification and Salary Administration

\$66,860

- Develop, implement and maintain an equitable classification and pay system that accurately reflects the work performed by town employees and ensures that they are equitably compensated for their services. Conduct market surveys and analyze data
- Develop and maintain updated job descriptions.

Compliance with Regulations

\$60,950

- Ensure compliance with state and federal mandates such as the Patient Protection and Affordable Care Act (PPACA), Americans with Disabilities Act (ADA), the Family Medical Leave Act (FMLA), the Department of Transportation (DOT) regulations on drug & alcohol testing, Consolidated Omnibus Budget Reconciliation Act (COBRA), Health Insurance Portability and Accountability Act (HIPAA) and all state and federal labor laws.

INFORMATION TECHNOLOGY

Information Technology provides departments with networking services, application support and helpdesk services.

Expenditures

| Expenditures by Category * | FY 2024 | | FY 2025 | |
|----------------------------|----------------|----------------|----------------|----------------|
| | Budget | Estimate | Proposed | Adopted |
| Personnel | 420,380 | 419,830 | 435,620 | 435,620 |
| Supplies | 10,000 | 10,000 | 10,000 | 10,000 |
| Services | 163,900 | 163,900 | - | - |
| Maintenance & Repair | 3,000 | 3,000 | 182,900 | 182,900 |
| Grants & Contributions | - | - | - | - |
| Capital Outlay | 42,000 | 42,000 | 42,000 | 42,000 |
| Energy & Utility | 5,000 | 5,000 | 5,000 | 5,000 |
| Total | 644,280 | 643,730 | 675,520 | 675,520 |

* Please see Appendix E for a breakdown of each expenditure category.

Funding Sources

A portion of the funding for the Information Technology Program is generated via user charges to the enterprise funds. The table on the next page provides a detailed breakdown of these charges.

| Funding Source | FY 2024 | | FY 2025 | |
|---------------------------------|----------------|----------------|----------------|----------------|
| | Budget | Estimate | Proposed | Adopted |
| General Fund - Admin. Services | 630,940 | 630,390 | 662,180 | 662,180 |
| Insurance Internal Service Fund | - | - | - | - |
| Enterprise Funds | 13,340 | 13,340 | 13,340 | 13,340 |
| Other Funds | - | - | - | - |
| Subtotal: Other Funds | 13,340 | 13,340 | 13,340 | 13,340 |
| Total | 644,280 | 643,730 | 675,520 | 675,520 |

Personnel Requirements

| Full Time Equivalents (FTE) | FY 2024 | | FY 2025 | |
|------------------------------|-------------|-------------|-------------|-------------|
| | Budget | Estimate | Proposed | Adopted |
| Regular Full Time Employees | 3.00 | 3.00 | 3.00 | 3.00 |
| Regular Part Time Employees | - | - | - | - |
| Temporary/Seasonal Employees | - | - | - | - |
| Total | 3.00 | 3.00 | 3.00 | 3.00 |

Budget Commentary

The General Fund FY 24 expenditures are expected to come in slightly under budget. The FY 25 General Fund proposed budget reflects an increase of \$31,240 or 5.0% as compared to the FY 24 budget primarily due to Personnel costs and security enhancement expenditures. The FY 25 shift from Services to Maintenance & Repair is a result of an accounting change.

INFORMATION TECHNOLOGY

Products & Services

Application Management and Support \$201,520

- Provide departments with short and long-term consultation in evaluating, maintaining and updating department specific applications
- Support information systems and applications
- Manage desktop and virtual licensing
- Assist departments in developing and maintaining electronic content and communications
- Administer technology purchasing
- Support the police department's state, internal and mobile applications
- Provide mapping applications to assessor, development services and police departments
- Provide database development and administration.

Enterprise Systems and Security \$357,000

- Provide 24-hour, seven days a week access to town applications
- Manage Local Area Networks (LAN) used by town staff at offices in ten locations
- Provide 24-hour, seven days a week access to the Wide Area Network (WAN)
- Support wireless hardware and software used by the Public Safety Department for mobile applications including dispatch, field reporting and querying state maintained information
- Provide system security including virus protection, patch management, filtering and cyber security
- Provide data backup and recovery services for all information systems
- Provide internet infrastructure maintenance, management and security
- Provide infrastructure support for the phone system
- Provide remote connectivity and access.

Support Services \$75,000

- Provide hardware and software implementation, updates and troubleshooting for town servers, end-user computers, phones, printers and peripherals
- Provide support for the multiple public access computer labs.

Capital Outlay \$42,000

- Purchase, deploy/redeploy and upgrade town hardware, computers, printers and peripherals.

RISK MANAGEMENT

Risk Management evaluates and manages the risk of loss associated with town operations specific to the areas of general liability, automobile, property damage, crime, professional and fiduciary liability, workers compensation and accident and health.

Expenditures

| Expenditures by Category * | FY 2024 | | FY 2025 | |
|----------------------------|----------------|----------------|----------------|----------------|
| | Budget | Estimate | Proposed | Adopted |
| Personnel | 157,330 | 154,470 | 162,850 | 162,850 |
| Supplies | 1,770 | 1,710 | 1,770 | 1,770 |
| Services | 5,150 | 2,810 | 4,250 | 4,250 |
| Maintenance & Repair | 1,200 | 700 | 1,200 | 1,200 |
| Grants & Contributions | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Energy & Utility | 2,300 | 2,000 | 2,500 | 2,500 |
| Total | 167,750 | 161,690 | 172,570 | 172,570 |

* Please see Appendix E for a breakdown of each expenditure category.

Funding Sources

Funding sources consist of the General Fund, Town Support for Education and the Insurance Internal Service Fund

| Funding Source | FY 2024 | | FY 2025 | |
|---|----------------|----------------|----------------|----------------|
| | Budget | Estimate | Proposed | Adopted |
| General Fund - Admin. Services | 85,630 | 82,010 | 88,140 | 88,140 |
| Town Support for Education | 67,120 | 64,680 | 69,430 | 69,430 |
| <i>Subtotal: Risk Mngt. General Fund Budget</i> | <i>152,750</i> | <i>146,690</i> | <i>157,570</i> | <i>157,570</i> |
| Insurance Internal Service Fund | 15,000 | 15,000 | 15,000 | 15,000 |
| Enterprise Funds | - | - | - | - |
| <i>Subtotal: Other Funds</i> | <i>15,000</i> | <i>15,000</i> | <i>15,000</i> | <i>15,000</i> |
| Total | 167,750 | 161,690 | 172,570 | 172,570 |

Personnel Requirements

| Full Time Equivalents (FTE) | FY 2024 | | FY 2025 | |
|------------------------------|-------------|-------------|-------------|-------------|
| | Budget | Estimate | Proposed | Adopted |
| Regular Full Time Employees | 1.00 | 1.00 | 1.00 | 1.00 |
| Regular Part Time Employees | - | - | - | - |
| Temporary/Seasonal Employees | - | - | - | - |
| Total | 1.00 | 1.00 | 1.00 | 1.00 |

Budget Commentary

The overall FY 24 expenditures are expected to come in under budget by \$6,060 or 3.6% primarily due to savings in Personnel and Services costs. The overall FY 25 proposed budget reflects an increase of \$4,820 or 2.9% as compared to the FY 24 budget mostly due to Personnel costs offset in part by reductions for Services.

RISK MANAGEMENT

Products and Services

| | | | |
|---|----------|--|----------|
| <i>Insurance</i> | \$51,760 | <i>Loss Control</i> | \$25,890 |
| <ul style="list-style-type: none">• Manage the insurance program with assistance from the Insurance Commission and town's agent of record• Coordinate the town's claims-related activities cooperatively with insurers and third party administrators• Review projects for safety considerations and contracts for insurance specifications• Utilize insurance and self-insurance programs to provide protection against loss from potential legal actions against the town• Provide technical support and advice as it pertains to risk management and safety• Ensure the proper accounting of the Internal Service Fund's financial records. | | <ul style="list-style-type: none">• Inspect and evaluate various town properties for loss exposures• Investigate property and liability losses to develop corrective actions• Review standard operating procedures for safety and regulatory compliance• Coordinate and conduct accident reduction activities in relation to property and liability exposures• Investigate property and liability losses to develop corrective actions• Review standard operating procedures for safety and regulatory compliance• Coordinate and conduct accident reduction activities in relation to property and liability exposures. | |
| <i>Security and Statutory</i> | \$25,890 | | |
| <ul style="list-style-type: none">• Control risk of loss from crimes such as petty theft and vandalism within the organization through crime prevention activities• Support various internal committees. | | | |
| <i>Employee Safety</i> | \$69,030 | | |
| <ul style="list-style-type: none">• Provide safety training programs in conjunction with the Town of Windsor Safety Team concerning regulatory compliance and safe operating procedures• Manage self-insured workers compensation program to ensure proper and efficient handling of claims• Serve as interim Coordinator of the Automated External Defibrillators (AED) program. | | | |

PROPERTY VALUATION

Through the Assessor's Office, the property valuation program determines and maintains accurate and equitable valuations of all property in Windsor and provides for appropriate tax relief by administering various exemptions and benefits to qualified taxpayers.

Expenditures

| Expenditures by Category * | FY 2024 | | FY 2025 | |
|----------------------------|----------------|----------------|----------------|----------------|
| | Budget | Estimate | Proposed | Adopted |
| Personnel | 315,280 | 312,210 | 328,390 | 328,390 |
| Supplies | 7,960 | 9,460 | 13,190 | 13,190 |
| Services | 41,250 | 37,520 | 11,710 | 11,710 |
| Maintenance & Repair | 300 | 300 | 28,960 | 28,960 |
| Grants & Contributions | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Energy & Utility | 2,270 | 1,920 | 2,270 | 2,270 |
| Total | 367,060 | 361,410 | 384,520 | 384,520 |

* Please see Appendix E for a breakdown of each expenditure category.

Funding Sources

In addition to the General Fund budget, other funding sources may become available. These items have no effect on the General Fund budget or property tax rate.

| Funding Source | FY 2024 | | FY 2025 | |
|--------------------------------|----------------|----------------|----------------|----------------|
| | Budget | Estimate | Proposed | Adopted |
| General Fund - Admin. Services | 366,860 | 361,210 | 384,320 | 384,320 |
| Other Funds | 200 | 200 | 200 | 200 |
| <i>Subtotal: Other Funds</i> | <i>200</i> | <i>200</i> | <i>200</i> | <i>200</i> |
| Total | 367,060 | 361,410 | 384,520 | 384,520 |

Personnel Requirements

| Full Time Equivalents (FTE) | FY 2024 | | FY 2025 | |
|------------------------------|-------------|-------------|-------------|-------------|
| | Budget | Estimate | Proposed | Adopted |
| Regular Full Time Employees | 2.42 | 2.25 | 3.00 | 3.00 |
| Regular Part Time Employees | 0.35 | 0.44 | 0.12 | 0.12 |
| Temporary/Seasonal Employees | - | - | - | - |
| Total | 2.77 | 2.69 | 3.12 | 3.12 |

Budget Commentary

The overall FY 24 expenditures are expected to come in under budget by \$5,650 or 1.5% mostly due to a partial year vacancy. The FY 25 overall proposed budget reflects an increase of \$17,460 or 4.8% as compared to the FY 24 budget primarily due to Personnel costs including the continued succession planning for the department.

PROPERTY VALUATION

Products and Services

Property Valuation

\$284,540

- Develop and maintain valuations for 12,156 real estate, 27,172 motor vehicle and 1,234 personal property accounts
- Maintain and enhance the town's Geographic Information System (GIS)/Assessment website.

Exemptions & Benefits

\$99,980

- Administer various exemptions to over 2,600 veteran, elderly, blind and disabled taxpayers with total benefits exceeding \$300,000.

TAX COLLECTION

The Tax Collector's Office is responsible for collecting property taxes which provide support for the General Governmental Services and the Board of Education.

Expenditures

| Expenditures by Category * | FY 2024 | | FY 2025 | |
|----------------------------|----------------|----------------|----------------|----------------|
| | Budget | Estimate | Proposed | Adopted |
| Personnel | 247,910 | 241,880 | 256,480 | 256,480 |
| Supplies | 31,700 | 31,700 | 37,450 | 37,450 |
| Services | 29,830 | 30,130 | 38,660 | 38,660 |
| Maintenance & Repair | - | - | 11,340 | 11,340 |
| Grants & Contributions | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Energy & Utility | 1,980 | 1,980 | 1,980 | 1,980 |
| Total | 311,420 | 305,690 | 345,910 | 345,910 |

* Please see Appendix E for a breakdown of each expenditure category.

Funding Sources

Other funding sources may become available, in addition to the General Fund budget. These items have no effect on the General Fund budget or the property tax rate.

| Funding Source | FY 2024 | | FY 2025 | |
|-------------------------------------|-----------------|-------------------|----------------------|----------------------|
| | Budget | Estimate | Proposed | Adopted |
| General Fund - Admin. Services | 311,420 | 305,390 | 321,310 | 321,310 |
| Insurance Internal Service Fund | - | - | - | - |
| Enterprise Funds | - | - | - | - |
| Special Revenue Fund | - | 300 | 24,600 | 24,600 |
| <i>Subtotal: Other Funds</i> | <i>-</i> | <i>300</i> | <i>24,600</i> | <i>24,600</i> |
| Total | 311,420 | 305,690 | 345,910 | 345,910 |

Personnel Requirements

| Full Time Equivalents (FTE) | FY 2024 | | FY 2025 | |
|------------------------------|-------------|-------------|-------------|-------------|
| | Budget | Estimate | Proposed | Adopted |
| Regular Full Time Employees | 2.00 | 2.00 | 2.00 | 2.00 |
| Regular Part Time Employees | 0.65 | 0.65 | 0.65 | 0.65 |
| Temporary/Seasonal Employees | 0.15 | - | 0.15 | 0.15 |
| Total | 2.80 | 2.65 | 2.80 | 2.80 |

Budget Commentary

The FY 24 overall expenditures are expected to come in under budget by \$5,730 or 1.8% due to Personnel costs. The FY 25 overall proposed budget reflects an increase of \$34,490 or 11.1% as compared to the FY 24 budget primarily due to expenditures for a planned delinquent property tax sale. The FY 25 General Fund proposed budget reflects an increase of \$9,890 or 3.2% due to Personnel, postage and supply costs offset in part by a reduction for tax sale funding. The FY 25 General Fund shift from Services to Maintenance & Repair is a result of an accounting change.

TAX COLLECTION

Products and Services

Current Tax Collection

\$81,450

- Collect 95% of the total levy during normal tax-due periods (July-August and January).

Delinquent Tax Collection

\$201,200

- Use a variety of methods and procedures such as updating new addresses, mailing delinquent tax notices, issuing alias tax warrants through state marshals and constables, recording liens against real estate with the town clerk's office and conducting delinquent property tax sales in an attempt to collect the balance of the total tax levy.

Parking Tickets

\$3,170

- Collect parking ticket fees for the police department.

Tax Billing Preparation

\$60,090

- Prepare consolidated tax statements for leasing companies and banks acting as escrow agents in anticipation of annual tax billing
- Mail more than 40,000 tax bills.

ADMINISTRATIVE SERVICES

FY 2024 Highlights

Tax Collection

Completed the final steps required in the process of the delinquent property tax sale which was held in April 2023. This sale collected over \$695,000 in delinquent real estate taxes, interest and fees owed to the Town of Windsor. We are now in the process of identifying and sending notices and letters to those property owners who may be at risk of having their properties included in the next tax sale auction. We continually assist delinquent taxpayers with setting up payment arrangements to bring their accounts current within a mutually acceptable time frame.

Finance and Accounting

Based on a Request for Proposals (RFP), the Town Council appointed a new audit firm, Clifton Larson Allen LLP (CLA). The contract includes a three year term with optional annual extensions for two additional years. The FY 23 audit that occurred during FY 24 was the commencement of this contract.

Risk Management

During FY 24, Risk Management provided ice cleats to field personnel in order to reduce slip and fall injuries during the winter months as part of a seasonal program that goes back six years.

Facilitated the delivery and coordination of all new AEDs throughout all town and BOE facilities over the last two years. The latest units are wireless and transmit emails and data of maintenance codes to parties responsible for maintenance. The units continue to be interchangeable with Windsor EMS and Windsor PD units.

Human Resources

Negotiations with the Public Safety Dispatchers bargaining unit were completed.

Cost savings and enhanced benefits were achieved for the town and retirees through working with the town's benefits consultant to research, select and implement a Medicare Advantage Plan. This plan replaced the more expensive Medicare Supplement plan as one of the options for our Medicare eligible retirees.

In managing the town's pharmacy benefit plan, work with the town's benefits consultant resulted in research, selection and implementation of a partnership with a pharmacy benefits optimizer (PBO) and third party administrator (TPA). This partnership ensures that experienced pharmacy advocates will work on behalf of employees, retirees and the town to help improve the affordability of medications by negotiating competitive pricing.

In-person training for town employees furthered the town's goal of increasing employee awareness and education around Diversity, Equity, Inclusion and Belonging.

Information Technology

Transitioned the building permit application system to a platform that will allow better data collected and online entry and status checks by the public.

Continued evaluating system security through engagements with national organizations such as the Cybersecurity & Infrastructure Security Agency (CISA) and Multi-State Information Sharing and Analysis Center (MS-ISAC) to identify and leverage free tools, services and in-person security assessments available to U.S. state and local government organizations.

Property Valuation

Conducted a visual field review of business personal property accounts which resulted in a net gain in assessed value and increased revenue to the town.

Created a communications plan that included print, digital and televised outreach components to educate and inform residents about the revaluation process.

Conducted the October 1, 2023 revaluation and completed it timely with minimal Informal Hearings (less than 3%).

Personal property audits were conducted with the services of an outside vendor resulting in a \$36,800 net tax gain to the town. Six audits were completed and additional audits will be completed in FY 25.

ADMINISTRATIVE SERVICES

| <i>Key Statistics</i> | FY 2021 Actual | FY 2022 Actual | FY 2023 Actual | FY 2024 Estimate | FY 2025 Target |
|--|---------------------------|---------------------------|---------------------------|-----------------------------|---------------------------|
| Number of staff and public desktops supported | Staff 285 Public 70 | Staff 285 Public 70 | Staff 270 Public 70 | Staff 250 Public 70 | Staff 250 Public 70 |
| Mobile devices accessing town applications | 240 | 275 | 280 | 287 | 300 |
| Average investment yield | 0.30% | 0.13% | 3.3% | 4.7% | 4.0% |
| Bonded debt per capita | \$2,416 | \$2,289 | \$2,355 | \$2,502 | \$2,762 |
| Debt as a percent of total budget | 6.6% | 6.2% | 6.2% | 6.0% | 5.9% |
| Investment income for the General Fund | \$131,351 | \$79,005 | \$1,872,000 | \$3,700,000 | \$3,300,000 |
| Number of property tax accounts monitored by the Assessor's Office – Oct 1st | 40,829 | 39,661 | 40,672 | 40,650 | 40,800 |
| Total loss time claims | 10 | 13 | 8 | 4 | 4 |
| Total Worker Compensation claims | 240** | 162 | 166 | 90 | 90 |
| Number of full time positions posted | 21 | 24 | 35 | 36 | 18 |
| Number of job applications processed | 2,044 | 2,590 | 3,547 | 2,600 | 2,700 |
| Full time employee turnover rate* | 11.5% | 12.4% | 11.40% | 9.2% | 9.0% |

*Turnover includes retirements.

**Includes COVID-19 exposure reports

| <i>Performance Measures</i> | FY 2023 Actual | FY 2024 Target | FY 2024 Estimate | FY 2025 Target |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
| Availability of network data access (% of time) | 99% | 99% | 99% | 99% |
| Total revenue collected in the Current Levy category as a percent of what was billed | 100.3% | 98.8% | 98.8% | 98.8% |
| Annual Certificate of Achievement for Excellence in Financial Reporting award received by finance department | Yes | Yes | Yes | Yes |
| Reduce auto, liability and property claims by 10% annually based on the previous year or the ten year average of 50 claims | 12 | 15 | 14 | 14 |
| Time to hire from job posting closing date to job offer *** | 5 weeks | 5.5 weeks | 4 weeks | 4 weeks |
| Percent of full time employees completing trial period (measures quality of hire) | 97% | 100% | 100% | 100% |

*** Due to the detailed selection process police positions are not included.

A fun fact about the value of our services...

The Vision Appraisal CAMA (computer-assisted mass appraisal) application has been used by town staff since 1997. It is our longest continuously running non-Microsoft software application. The product has evolved over the years and is currently in the majority of towns in New England as well as several other states across the country.

| | |
|--------------------------|----|
| Years in production | 27 |
| Revaluations performed | 6 |
| Physical server hosts | 3 |
| Virtual server hosts | 2 |
| Server operating systems | 5 |
| Database platforms | 2 |
| Assessors | 3 |

ADMINISTRATIVE SERVICES

FY 2025 Goals

1. Focus on implementing an online safety training program town-wide.
2. Continue to review and propose changes to the town's procurement policy to align with current procurement practices and process improvements, including standardization of forms.
3. Implement Tyler Content Manager for the Munis accounting software system that will reduce paper and create efficiencies.
4. Update Human Resources related features in Munis and implement Tyler Content Manager to electronically store employee records.
5. Continue to develop succession plans for leadership roles in the organization focusing on those where retirements are anticipated in the next five years.
6. Reinforce trenching & excavation safety training with all Public Works employees to minimize employee injuries and reduce hazards to employees.

SPECIAL REVENUE FUNDS

Administrative Services

| Project # | Project Name | FY 2024 | | | FY 2025 | | |
|-----------|------------------------------|----------------------------|-------------------|------------------------|-----------------------------|-------------------|-----------------------|
| | | Beginning Balance (7/1/23) | Projected Revenue | Estimated Expenditures | Projected Balance (6/30/24) | Projected Revenue | Budgeted Expenditures |
| 1650 | Assessor's Coin-Op Copiers | 7,647 | 200 | 200 | 7,647 | 200 | 200 |
| 1651 | Delinquent Property Tax Sale | 18,676 | - | 300 | 18,376 | 24,600 | 24,600 |
| | | 26,323 | 200 | 500 | 26,023 | 24,800 | 24,800 |
| | | | | | | | 26,023 |

#1650 - Assessor's Coin-Op Copiers - Revenues are generated by fees obtained from use of the copying machine (GIS maps, etc.) This fund is used toward the purchase of supplies and for the costs associated with the copier maintenance agreements.

#1651 - Delinquent Property Tax Sale - A public auction is scheduled to be conducted by the tax collector in the spring of 2023 for the sale of a variety of real estate properties with delinquent taxes due. Funds collected at the sale will be applied to clear the back taxes and release the tax liens. This fund listed above represents the estimated expenses and expense recoveries from the buyers for this sale.

General Government

GENERAL GOVERNMENT

General Government programs provide funds for the activities of the Town's elected officials and appointed boards and commissions as well as the operations of the Town Manager's Office. General Government also includes funding for the Town Attorney, Treasurer, Probate Court, Independent Audit, Intergovernmental Services and Community Services.

| | FY 2023 | FY 2024 | | FY 2025 | |
|--|------------------|------------------|------------------|------------------|------------------|
| | Actual | Budget | Estimate | Proposed | Adopted |
| Expenditures | | | | | |
| Town Council | 8,384 | 19,650 | 25,060 | 19,650 | 19,650 |
| Boards and Commissions | 16,643 | 18,480 | 17,930 | 18,480 | 18,480 |
| Probate Court | 9,377 | 11,290 | 11,290 | 14,090 | 14,090 |
| Elections | 172,974 | 189,360 | 188,130 | 238,300 | 238,300 |
| Counsel and Legal Advice | 258,447 | 174,040 | 200,330 | 174,040 | 174,040 |
| Town Manager's Office | 553,941 | 610,420 | 609,940 | 638,290 | 638,290 |
| Town Treasurer's Office | 2,995 | 3,020 | 3,020 | 3,100 | 3,100 |
| Independent Audit | 31,710 | 44,510 | 35,510 | 37,010 | 37,010 |
| Intergovernmental Services | 47,201 | 48,000 | 47,430 | 47,810 | 47,810 |
| Community Services | 125,113 | 139,860 | 138,860 | 108,860 | 108,860 |
| <i>Subtotal: Gen Gov General Fund Budget</i> | <i>1,226,785</i> | <i>1,258,630</i> | <i>1,277,500</i> | <i>1,299,630</i> | <i>1,299,630</i> |
| | | | | | |
| Town Support for Education | 56,321 | 69,610 | 63,610 | 65,190 | 65,190 |
| Special Revenue & Other Funds | 16,390 | 16,590 | 45,980 | 16,590 | 16,590 |
| <i>Subtotal: Other Funds</i> | <i>72,711</i> | <i>86,200</i> | <i>109,590</i> | <i>81,780</i> | <i>81,780</i> |
| | | | | | |
| Total Expenditures | 1,299,496 | 1,344,830 | 1,387,090 | 1,381,410 | 1,381,410 |

Budget Commentary

The FY 24 General Fund expenditures are expected to come in over budget by \$18,870 or 1.5% mostly due to the Counsel and Legal Advice budget for workers compensation litigation. The FY 25 General Fund budget reflects an increase of \$41,000 or 3.3% as compared to the FY 24 budget mainly due to an increase in Elections due to early voting costs, as well as a presidential election and is offset in part by a reduction in Community Services and the Independent Audit.

GENERAL GOVERNMENT EXPENDITURE BREAKDOWN BY FUND

General Fund Expenditures:

| Expenditures by Category | FY 2023 | FY 2024 | | FY 2025 | |
|--------------------------|------------------|------------------|------------------|------------------|------------------|
| | Actual | Budget | Estimate | Proposed | Adopted |
| Personnel | 670,848 | 681,440 | 681,000 | 746,140 | 746,140 |
| Supplies | 36,267 | 39,510 | 40,700 | 52,350 | 52,350 |
| Services | 378,607 | 380,670 | 399,990 | 375,830 | 375,830 |
| Maintenance & Repair | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| Grants & Contributions | 125,156 | 139,860 | 138,860 | 108,860 | 108,860 |
| Capital Outlay | - | - | - | - | - |
| Energy & Utility | 11,907 | 13,150 | 12,950 | 12,450 | 12,450 |
| Total | 1,226,785 | 1,258,630 | 1,277,500 | 1,299,630 | 1,299,630 |

Town Support for Education and Charges to Other Department Expenditures:

| Expenditures by Category | FY 2023 | FY 2024 | | FY 2025 | |
|--------------------------|---------------|---------------|---------------|---------------|---------------|
| | Actual | Budget | Estimate | Proposed | Adopted |
| Personnel | 2,561 | 2,650 | 2,650 | 2,730 | 2,730 |
| Supplies | - | - | - | - | - |
| Services | 53,760 | 66,960 | 60,960 | 62,460 | 62,460 |
| Maintenance & Repair | - | - | - | - | - |
| Grants & Contributions | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - |
| Energy & Utility | - | - | - | - | - |
| Total | 56,321 | 69,610 | 63,610 | 65,190 | 65,190 |

Special Revenue & Other Fund Expenditures:

| Expenditures by Category | FY 2023 | FY 2024 | | FY 2025 | |
|--------------------------|---------------|---------------|---------------|---------------|---------------|
| | Actual | Budget | Estimate | Proposed | Adopted |
| Personnel | - | - | 26,700 | - | - |
| Supplies | - | 100 | 1,800 | 100 | 100 |
| Services | 10,490 | 10,890 | 11,880 | 10,890 | 10,890 |
| Maintenance & Repair | - | - | - | - | - |
| Grants & Contributions | 5,900 | 5,600 | 5,600 | 5,600 | 5,600 |
| Capital Outlay | - | - | - | - | - |
| Energy & Utility | - | - | - | - | - |
| Total | 16,390 | 16,590 | 45,980 | 16,590 | 16,590 |

Total Expenditures (agrees with page P-1):

| Expenditures by Category | FY 2023 | FY 2024 | | FY 2025 | |
|--------------------------|------------------|------------------|------------------|------------------|------------------|
| | Actual | Budget | Estimate | Proposed | Adopted |
| Personnel | 673,409 | 684,090 | 710,350 | 748,870 | 748,870 |
| Supplies | 36,267 | 39,610 | 42,500 | 52,450 | 52,450 |
| Services | 442,857 | 458,520 | 472,830 | 449,180 | 449,180 |
| Maintenance & Repair | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| Grants & Contributions | 131,056 | 145,460 | 144,460 | 114,460 | 114,460 |
| Capital Outlay | - | - | - | - | - |
| Energy & Utility | 11,907 | 13,150 | 12,950 | 12,450 | 12,450 |
| Total | 1,299,496 | 1,344,830 | 1,387,090 | 1,381,410 | 1,381,410 |

GENERAL GOVERNMENT
Budget Information
Fiscal Year 2021-2025

Expenditures

| Expenditures by Category * | FY 2021 | FY 2022 | FY 2023 | FY 2024 | | FY 2025 | |
|----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | Actual | Actual | Actual | Budget | Estimate | Proposed | Adopted |
| Personnel | 608,255 | 603,096 | 673,409 | 684,090 | 710,350 | 748,870 | 748,870 |
| Supplies | 59,401 | 37,169 | 36,267 | 39,610 | 42,500 | 52,450 | 52,450 |
| Services | 384,365 | 405,187 | 442,857 | 458,520 | 472,830 | 449,180 | 449,180 |
| Maintenance & Repair | 3,200 | 3,600 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| Grants & Contributions | 94,769 | 115,119 | 131,056 | 145,460 | 144,460 | 114,460 | 114,460 |
| Capital Outlay | - | - | - | - | - | - | - |
| Energy & Utility | 12,856 | 19,011 | 11,907 | 13,150 | 12,950 | 12,450 | 12,450 |
| Total | 1,162,846 | 1,183,182 | 1,299,496 | 1,344,830 | 1,387,090 | 1,381,410 | 1,381,410 |

* Please see Appendix E for a breakdown of each expenditure category.

Funding Sources

In addition to the General Fund budget, other funding sources may become available. These items have no effect on the General Fund budget or the property tax rate.

| Funding Source | FY 2021 | FY 2022 | FY 2023 | FY 2024 | | FY 2025 | |
|---------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | Actual | Actual | Actual | Budget | Estimate | Proposed | Adopted |
| General Fund | 1,060,348 | 1,112,780 | 1,226,785 | 1,258,630 | 1,277,500 | 1,299,630 | 1,299,630 |
| Town Support For Education | 52,531 | 54,312 | 56,321 | 69,610 | 63,610 | 65,190 | 65,190 |
| <i>Subtotal: Gen. Govt. Gen. Fund</i> | <i>1,112,879</i> | <i>1,167,092</i> | <i>1,283,106</i> | <i>1,328,240</i> | <i>1,341,110</i> | <i>1,364,820</i> | <i>1,364,820</i> |
| Special Rev. & Other Funds | 49,967 | 16,090 | 16,390 | 16,590 | 45,980 | 16,590 | 16,590 |
| Total | 1,162,846 | 1,183,182 | 1,299,496 | 1,344,830 | 1,387,090 | 1,381,410 | 1,381,410 |

TOWN COUNCIL

Expenditures

| Expenditures by Category * | FY 2023 | FY 2024 | | FY 2025 | |
|----------------------------|--------------|---------------|---------------|---------------|---------------|
| | Actual | Budget | Estimate | Proposed | Adopted |
| Personnel | 127 | - | - | - | - |
| Supplies | 676 | 1,600 | 4,870 | 1,760 | 1,760 |
| Services | 3,573 | 13,150 | 15,290 | 13,690 | 13,690 |
| Maintenance & Repair | - | - | - | - | - |
| Grants & Contributions | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - |
| Energy & Utility | 4,008 | 4,900 | 4,900 | 4,200 | 4,200 |
| Total | 8,384 | 19,650 | 25,060 | 19,650 | 19,650 |

* Please see Appendix E for a breakdown of each expenditure category.

Funding Sources

The town's required expenditures for Town Council are funded solely by the General Fund.

Products and Services

The Town Council is the town's legislative and policy making body composed of nine volunteers elected at large for terms of two years. The mayor is selected by the other members of the Town Council. Responsibilities include:

- establishment and review of policies and measures that promote the health, safety and welfare of all Windsor residents
- appropriation of funds for town services and programs
- appointment of a town manager, town attorney, clerk of the council, town treasurer and members of various boards and commissions.

Budget Commentary

The FY 24 General Fund expenditures are expected to come in over budget by \$5,410 or 27.5% due to an increase in meeting and event costs. The FY 25 budget reflects no changes as compared to the FY 24 budget.

BOARDS AND COMMISSIONS

Expenditures

| Expenditures by Category * | FY 2023 Actual | FY 2024 | | FY 2025 | |
|----------------------------|-------------------|---------------|---------------|---------------|---------------|
| | | Budget | Estimate | Proposed | Adopted |
| Personnel | 373 | - | 380 | - | - |
| Supplies | 3,720 | 2,030 | 1,700 | 2,030 | 2,030 |
| Services | 11,382 | 15,820 | 15,110 | 15,820 | 15,820 |
| Maintenance & Repair | - | - | - | - | - |
| Grants & Contributions | 343 | - | - | - | - |
| Capital Outlay | - | - | - | - | - |
| Energy & Utility | 1,125 | 1,130 | 1,130 | 1,130 | 1,130 |
| Total | 16,943 | 18,980 | 18,320 | 18,980 | 18,980 |

* Please see Appendix E for a breakdown of each expenditure category.

Funding Sources

Board and Commission expenditures are funded by the general fund and various Special Revenue Funds.

| Funding Source: | FY 2023 Actual | FY 2024 | | FY 2025 | |
|---------------------------------------|-------------------|---------------|---------------|---------------|---------------|
| | | Budget | Estimate | Proposed | Adopted |
| General Fund - Boards and Commissions | 16,643 | 18,480 | 17,930 | 18,480 | 18,480 |
| Special Revenue Funds | 300 | 500 | 390 | 500 | 500 |
| Total | 16,943 | 18,980 | 18,320 | 18,980 | 18,980 |

Products and Services

There are currently 23 boards, commissions and committees serving the Town of Windsor. Responsibilities include:

- hearing appeals and rendering decisions on orders issued by the town staff
- advising the town council, town manager and town staff on specific policies
- conducting public hearings and granting approvals for proposed or existing activities
- presiding over specific activities and functions as mandated in the Town Charter, State of Connecticut General Statutes and local ordinances.

Budget Commentary

The overall FY 24 expenditures are expected to come in under budget by \$660 or 3.5% due to a savings in Supplies and Services. The FY 25 budget reflects no changes as compared to the FY 24 budget.

PROBATE COURT

Expenditures

| Expenditures by Category * | FY 2023 | FY 2024 | | FY 2025 | |
|----------------------------|--------------|---------------|---------------|---------------|---------------|
| | Actual | Budget | Estimate | Proposed | Adopted |
| Personnel | - | - | - | - | - |
| Supplies | - | - | - | - | - |
| Services | 9,377 | 11,290 | 11,290 | 14,090 | 14,090 |
| Maintenance & Repair | - | - | - | - | - |
| Grants & Contributions | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - |
| Energy & Utility | - | - | - | - | - |
| Total | 9,377 | 11,290 | 11,290 | 14,090 | 14,090 |

* See Appendix E for a breakdown of each expenditure category.

Funding Sources

The town's required expenditures for the Probate Court are funded solely by the General Fund.

Personnel Requirements

Probate staff, including one judge and several clerks are exempt and are not considered town employees. Probate Court salaries are paid by the state court system.

Products and Services

The Probate Court of the District of Windsor was established on July 4, 1855 and was located in the Windsor Town Hall. In 2010, the Windsor Court was consolidated with the towns of South Windsor and East Windsor. In January 2011, this district court was relocated to the South Windsor Town Hall and named the Greater Windsor Probate Court. The judge of probate is elected by the residents of the three communities for a four-year term.

Responsibilities include:

- oversight of the probate of wills and administration of estates of deceased persons
- appointment of administrators, executors, trustees, conservators and guardians
- presiding over the adoption process
- ordering the commitment of mentally ill persons to private and state institutions
- assisting and advising town staff on matters related to specific cases of individual health, safety and welfare.

The District prepares the budget based on projected costs. The participating towns get invoiced based on actual costs.

Budget Commentary

The FY 24 expenditures are expected to come in on budget. The town's share of the District's budget for FY 25 is \$14,090, which is 45% of the \$31,320 total budget. The district Probate Court requests a proportionate share as per Connecticut General Statutes 45a-8, which will be allocated between the towns it serves. The district court budget of \$31,320 is for the municipal share of the court's entire budget and does not include costs for personnel which the state pays. It includes such items as materials and supplies, storage and network support. The figures from the Assessor's Grand List of October 1, 2023 were utilized to obtain Windsor's 45% proportionate figure of \$14,090.

ELECTIONS

Expenditures

| Expenditures by Category * | FY 2023 Actual | FY 2024 | | FY 2025 | |
|----------------------------|-------------------|----------------|----------------|----------------|----------------|
| | | Budget | Estimate | Proposed | Adopted |
| Personnel | 126,856 | 141,520 | 164,020 | 179,150 | 179,150 |
| Supplies | 29,848 | 27,460 | 32,380 | 40,140 | 40,140 |
| Services | 9,491 | 13,580 | 14,430 | 12,210 | 12,210 |
| Maintenance & Repair | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| Grants & Contributions | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - |
| Energy & Utility | 2,779 | 2,800 | 2,800 | 2,800 | 2,800 |
| Total | 172,974 | 189,360 | 217,630 | 238,300 | 238,300 |

* See Appendix E for a breakdown of each expenditure category.

Funding Sources

The town's required expenditures for Elections are funded solely by the General Fund and Various grant funds.

| Funding Source: | FY 2023 Actual | FY 2024 | | FY 2025 | |
|--|-------------------|----------------|----------------|----------------|----------------|
| | | Budget | Estimate | Proposed | Adopted |
| Gen. Fund - Early Voting | 172,974 | 189,360 | 188,130 | 238,300 | 238,300 |
| <i>Subtotal: Elections Gen. Fund</i> | <i>172,974</i> | <i>189,360</i> | <i>188,130</i> | <i>238,300</i> | <i>238,300</i> |
| Wilson Park Referendum | - | - | 19,000 | - | - |
| CT SOTS Early Voting Grant | - | - | 10,500 | - | - |
| <i>Subtotal: Special Revenue Funds</i> | <i>-</i> | <i>-</i> | <i>29,500</i> | <i>-</i> | <i>-</i> |
| Total | 172,974 | 189,360 | 217,630 | 238,300 | 238,300 |

Personnel Requirements

Elections staff, including two elected registrars, two deputy registrars and election workers are exempt and are not considered town employees.

Products and Services

The Office of the Registrar of Voters is located in the Windsor Town Hall and is staffed by two elected registrars and two deputy registrars. The registrars supervise all elections and keep the records of approximately 21,000 registered voters. Funds are included for registrars, poll workers, supplies and the costs of the annual enumeration (counting of voters).

Budget Commentary

The overall FY 24 expenditures are expected to come in over budget by \$28,270 or 14.9% due to early voting mandates and an additional referendum for the Wilson Park project. The FY 25 proposed budget reflects an increase of \$48,940 or 25.8% due to early voting mandates and larger voter turnout expectations for the elections in FY 25 versus FY 24. The FY 24 budget included a budget referendum, a municipal election and a presidential preference primary. The FY 25 budget includes a budget referendum, state primary and presidential election.

| Elections | Month/Year | FY 2024 Budget | FY 2024 Estimate | FY 2025 Proposed |
|---------------------------------|---------------|-------------------|---------------------|---------------------|
| Budget Referendum | May 2024/2025 | ✓ | ✓ | ✓ |
| Municipal | Nov 2023 | ✓ | ✓ | |
| Wilson Park Project Referendum | Mar 2024 | | ✓ | |
| Presidential Preference Primary | April 2024 | ✓ | ✓ | |
| State Primary | Aug 2024 | | | ✓ |
| Presidential Election | Nov 2024 | | | ✓ |

COUNSEL AND LEGAL ADVICE

Expenditures

| Expenditures by Category * | FY 2023 Actual | FY 2024 | | FY 2025 | |
|----------------------------|-------------------|----------------|----------------|----------------|----------------|
| | | Budget | Estimate | Proposed | Adopted |
| Personnel | - | - | - | - | - |
| Supplies | - | - | - | - | - |
| Services | 280,407 | 196,000 | 222,290 | 196,000 | 196,000 |
| Maintenance & Repair | - | - | - | - | - |
| Grants & Contributions | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - |
| Energy & Utility | - | - | - | - | - |
| Total | 280,407 | 196,000 | 222,290 | 196,000 | 196,000 |

* See Appendix E for a breakdown of each expenditure category.

Funding Sources

| Funding Source: | FY 2023 Actual | FY 2024 | | FY 2025 | |
|------------------------------------|-------------------|----------------|----------------|----------------|----------------|
| | | Budget | Estimate | Proposed | Adopted |
| Gen. Fund - Counsel & Legal Advice | 258,447 | 174,040 | 200,330 | 174,040 | 174,040 |
| Town Support for Education | 21,960 | 21,960 | 21,960 | 21,960 | 21,960 |
| Total: General Fund Budget | 280,407 | 196,000 | 222,290 | 196,000 | 196,000 |

Products and Services

The town attorney is the legal advisor of the Town Council, board of education, town manager, other town officials and boards and commissions. Appointed by the Town Council for a two-year term, the town attorney protects the rights of the Town in actions, suits or proceedings brought by or against it or any of its departments, officers, agencies or boards and commissions. Responsibilities include:

- representing the Town in suits, litigation, hearings and labor matters
- advising the town on policy issues and questions of law
- preparing or approving contracts or other instruments in which the town has an interest
- appealing orders, decisions and judgments (upon approval of Town Council)
- compromising or settling any claims by or against the town (upon approval of Town Council)
- coordinating outside legal services for the town.

Budget Commentary

The FY 24 expenditures are expected to come in over budget by \$26,290 or 13.4% as a result of workers compensation litigation. The FY 25 budget reflects no changes as compared to the FY 24 budget.

The breakdown of the budget is as follows:

| | FY 24 Budget | FY 25 Adopted |
|--|------------------|------------------|
| Retainer | \$87,820 | \$87,820 |
| Litigation - Town Attorney | 48,000 | 48,000 |
| Litigation - Other (property tax appeals, workers compensation, outside legal council, etc.) | 55,070 | 55,070 |
| Conflict contingency | 5,000 | 5,000 |
| Membership fees | 110 | 110 |
| Total Cost | \$196,000 | \$196,000 |

TOWN MANAGER'S OFFICE

Expenditures

| Expenditures by Category * | FY 2023 | FY 2024 | | FY 2025 | |
|----------------------------|----------------|----------------|----------------|----------------|----------------|
| | Actual | Budget | Estimate | Proposed | Adopted |
| Personnel | 540,931 | 537,280 | 540,660 | 564,270 | 564,270 |
| Supplies | 2,023 | 8,520 | 3,550 | 8,520 | 8,520 |
| Services | 7,367 | 60,680 | 61,990 | 61,560 | 61,560 |
| Maintenance & Repair | - | - | - | - | - |
| Grants & Contributions | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - |
| Energy & Utility | 3,620 | 3,940 | 3,740 | 3,940 | 3,940 |
| Total | 553,941 | 610,420 | 609,940 | 638,290 | 638,290 |

* Please see Appendix E for a breakdown of each expenditure category.

Funding Sources

Town manager expenditures are funded solely by the General Fund.

Personnel Requirements

| Full Time Equivalents (FTE) | FY 2023 | FY 2024 | | FY 2025 | |
|-----------------------------|-------------|-------------|-------------|-------------|-------------|
| | Actual | Budget | Estimate | Proposed | Adopted |
| Exempt - Town Manager | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Regular Full Time Employees | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Regular Part Time Employees | 0.50 | 0.50 | 0.41 | 0.50 | 0.50 |
| Total FTEs | 3.50 | 3.50 | 3.41 | 3.50 | 3.50 |

Products and Services

The town manager is the Chief Executive Officer of the town and is responsible to the Town Council for the administration of all designated departments, agencies and offices. Responsibilities include:

Town Council

- propose the adoption of policies to improve the health, safety and welfare of the town and uphold those policies adopted by council
- keep council informed of the financial condition and future needs of the town
- communicate the policies and financial plans of the town by submission of the annual budget
- provide processes for the efficient and effective purchase of supplies using budgeted funds.

Town Staff

- serve the needs of the community by hiring qualified and competent individuals
- create an environment that encourages town employees to focus on the customer to deliver superior services, to strive for continuous improvement and to recommend increasingly efficient uses of resources.

Community

- guide the balanced growth of Windsor by the promotion of economic development
- represent Windsor among other towns, states and regional organizations to exchange effective ideas and to promote policies
- serve residents by keeping the community informed of town matters, encouraging dialogue between citizens and municipal officers and improving the quality and range of public service.

Budget Commentary

The FY 24 expenditures are expected to come in slightly under budget. The FY 25 General Fund proposed budget reflects an increase of \$27,870 or 4.6% mostly due to Personnel costs.

TREASURER

Expenditures

| Expenditures by Category * | FY 2023 | FY 2024 | | FY 2025 | |
|----------------------------|--------------|--------------|--------------|--------------|--------------|
| | Actual | Budget | Estimate | Proposed | Adopted |
| Personnel | 5,122 | 5,290 | 5,290 | 5,450 | 5,450 |
| Supplies | - | - | - | - | - |
| Services | 59 | - | - | - | - |
| Maintenance & Repair | - | - | - | - | - |
| Grants & Contributions | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - |
| Energy & Utility | 375 | 380 | 380 | 380 | 380 |
| Total | 5,556 | 5,670 | 5,670 | 5,830 | 5,830 |

* Please see Appendix E for a breakdown of each expenditure category.

Funding Sources

Treasurer expenditures are funded by the General Fund and Town Support for Education.

| Funding Source: | FY 2023 | FY 2024 | | FY 2025 | |
|--------------------------------|--------------|--------------|--------------|--------------|--------------|
| | Actual | Budget | Estimate | Proposed | Adopted |
| General Fund - Treasurer | 2,995 | 3,020 | 3,020 | 3,100 | 3,100 |
| Town Support for Education | 2,561 | 2,650 | 2,650 | 2,730 | 2,730 |
| Total: Gen. Fund Budget | 5,556 | 5,670 | 5,670 | 5,830 | 5,830 |

Products and Services

The town treasurer is appointed for a two-year term by the Town Council. Responsibilities of this office include countersigning of all Town and Board of Education checks.

Budget Commentary

The FY 24 expenditures are expected to come in on budget. The FY 25 budget reflects an increase of \$160 or 2.8% as compared to the FY 24 budget due to Personnel costs.

INDEPENDENT AUDIT

Expenditures

| Expenditures by Category * | FY 2023 Actual | FY 2024 | | FY 2025 | |
|----------------------------|-------------------|----------------|---------------|---------------|---------------|
| | | Budget | Estimate | Proposed | Adopted |
| Personnel | - | - | - | - | - |
| Supplies | - | - | - | - | - |
| Services | 74,000 | 100,000 | 85,000 | 88,000 | 88,000 |
| Maintenance & Repair | - | - | - | - | - |
| Grants & Contributions | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - |
| Energy & Utility | - | - | - | - | - |
| Total | 74,000 | 100,000 | 85,000 | 88,000 | 88,000 |

* See Appendix E for a breakdown of each expenditure category.

Funding Sources

Audit expenditures are funded by the General Fund, Town Support for Education and charges to the Enterprise Funds.

| Funding Source | FY 2023 Actual | FY 2024 | | FY 2025 | |
|--------------------------------------|-------------------|----------------|---------------|---------------|---------------|
| | | Budget | Estimate | Proposed | Adopted |
| General Fund – Audit | 31,710 | 44,510 | 35,510 | 37,010 | 37,010 |
| Town Support for Education | 31,800 | 45,000 | 39,000 | 40,500 | 40,500 |
| <i>Subtotal: Gen. Fund Budget</i> | 63,510 | 89,510 | 74,510 | 77,510 | 77,510 |
| Charges to: | | | | | |
| Landfill & Resident Transfer Station | | | | | |
| Enterprise Funds | 4,490 | 4,490 | 4,490 | 4,490 | 4,490 |
| Caring Connection Enterprise Fund | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| Child Day Care Enterprise Fund | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| <i>Subtotal: Other Funds</i> | 10,490 | 10,490 | 10,490 | 10,490 | 10,490 |
| Total | 74,000 | 100,000 | 85,000 | 88,000 | 88,000 |

Products and Services

An annual audit is conducted by an independent public accounting firm appointed by the Town Council. The auditor ensures the lawful expenditure of local revenues, as well as state and federal grants. The auditor also reports on management or record keeping practices that need improvement. The auditing entity does this by:

- auditing general purpose financial statements and all governmental, proprietary, fiduciary funds and account groups of the town and board of education
- assisting town staff in the preparation of the Annual Comprehensive Financial Report (ACFR)
- conducting federal and state single audits and preparing required reports
- conducting compliance audits as applicable in accordance with Generally Accepted Accounting Principles (GAAP)
- reviewing State Department of Education reports including the ED001, ED006 and DTL forms
- preparing a management letter that includes audit findings and recommendations affecting internal controls, accounting systems and legality of actions.

Budget Commentary

The overall FY 24 expenditures are expected to come in under budget by \$15,000 or 15.0% based on the current fee agreement. The FY 24 expenditures are costs incurred for the audit of the FY 23 financial statements. The overall FY 25 budget reflects a decrease of \$12,000 or 12.0% as compared to the FY 24 budget due to the same reason. The FY 25 budget represents the second year of a three-year audit service agreement.

INTERGOVERNMENTAL SERVICES

Expenditures

| Expenditures by Category * | FY 2023 Actual | FY 2024 | | FY 2025 | |
|----------------------------|-------------------|---------------|---------------|---------------|---------------|
| | | Budget | Estimate | Proposed | Adopted |
| Personnel | - | - | - | - | - |
| Supplies | - | - | - | - | - |
| Services | 47,201 | 48,000 | 47,430 | 47,810 | 47,810 |
| Maintenance & Repair | - | - | - | - | - |
| Grants & Contributions | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - |
| Energy & Utility | - | - | - | - | - |
| Total | 47,201 | 48,000 | 47,430 | 47,810 | 47,810 |

* See Appendix E for a breakdown of each expenditure category.

Funding Sources

Intergovernmental Services expenditures are funded solely by the General Fund.

Products and Services

Intergovernmental Services are funds that assist the town in developing and maintaining effective, cooperative relationships with federal, state, regional and other town governments and in obtaining maximum intergovernmental support and research for town programs. The forums and mechanisms for these cooperative relationships include:

- ongoing review of federal and state proposed legislation, regulations, rate setting activities and regional affairs, taking appropriate steps to serve the town's interests
- contributions to the Capitol Region Council of Governments
- contributions to the Connecticut Conference of Municipalities for membership
- contributions to the Greater Hartford Transit District.

Budget Commentary

| | FY 2024 Budget | FY 2024 Estimate | FY 2025 Budget |
|--|-------------------|---------------------|-------------------|
| Capitol Region Council of Governments | \$23,130 | \$23,130 | \$23,210 |
| Connecticut Conference of Municipalities | 19,560 | 18,990 | 18,990 |
| Greater Hartford Transit District | 5,310 | 5,310 | 5,610 |
| Total | \$48,000 | \$47,430 | \$47,810 |

Budget Commentary

The overall FY 24 expenditures are expected to come in under budget by \$570 or 1.2%. The overall FY 25 budget reflects an decrease of \$190 or 0.4% as compared to the FY 24 budget.

COMMUNITY SERVICES

Expenditures

| Expenditures by Category* | FY 2023 Actual | FY 2024 | | FY 2025 | |
|---------------------------|-------------------|----------------|----------------|----------------|----------------|
| | | Budget | Estimate | Proposed | Adopted |
| Personnel | - | - | - | - | - |
| Supplies | - | - | - | - | - |
| Services | - | - | - | - | - |
| Maintenance & Repair | - | - | - | - | - |
| Grants & Contributions | 130,713 | 145,460 | 144,460 | 114,460 | 114,460 |
| Capital Outlay | - | - | - | - | - |
| Energy & Utility | - | - | - | - | - |
| Total | 130,713 | 145,460 | 144,460 | 114,460 | 114,460 |

* See Appendix E for a breakdown of each expenditure category.

Funding Sources

Community Services consists of town expenditures that support community programs and organizations that enrich the quality of life in Windsor.

| Funding Source: | FY 2023 Actual | FY 2024 | | FY 2025 | |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| | | Budget | Estimate | Proposed | Adopted |
| Gen. Fund - Community Services | 125,113 | 139,860 | 138,860 | 108,860 | 108,860 |
| Use of Police Private Duty Account | 5,600 | 5,600 | 5,600 | 5,600 | 5,600 |
| <i>Subtotal: Special Revenue Funds</i> | <i>5,600</i> | <i>5,600</i> | <i>5,600</i> | <i>5,600</i> | <i>5,600</i> |
| Total | 130,713 | 145,460 | 144,460 | 114,460 | 114,460 |

Budget Commentary

The FY 24 expenditures are expected to come in on budget. The FY 25 expenditures reflect a decrease of \$31,000 as compared to the FY 24 budget due to several agencies not requesting funding as well as First Town Downtown being funded from the Tax Increment Financing District in the General Services budget.

| | Budget FY 2024 | Adopted FY 2025 | | Budget FY 2024 | Adopted FY 2025 |
|--|-------------------|--------------------|--|-------------------|--------------------|
| Amplify Helps determine and monitor local mental health services. <i>Requested \$2,070</i> | \$2,070 | \$2,070 | Caribbean Cultural Heritage Promotes Caribbean culture, history and heritage through exhibitions, programs and activities. <i>This organization chose not to submit a request for funding for FY 25.</i> | \$10,000 | \$0 |
| Archer Memorial A.M.E. Zion Church Supports Windsor Freedom Trail activities given that Windsor has six official Freedom Trail sites on the Connecticut Freedom Trail. <i>Requested \$4,000</i> | \$3,500 | \$3,500 | Community Health Resources Supports mental health services for Windsor residents. <i>Requested \$12,500</i> | \$12,500 | \$12,500 |
| Ascend Mentoring Provides mentoring and support services for Windsor's at risk youth and their families. <i>Requested \$3,000</i> | \$3,000 | \$3,000 | Farmington River Watershed Supports the restoration and conservation of the natural resources of this watershed. <i>Requested \$2,600</i> | \$2,600 | \$2,600 |
| Celebrate Wilson Supports an event in the Wilson section of town. <i>Requested \$0</i> | \$1,000 | \$0 | Fire Explorers Provides personal development and teamwork programs to Windsor youth. <i>Requested \$10,000</i> | \$10,000 | \$10,000 |

COMMUNITY SERVICES (continued)

| | <u>Budget</u> <u>FY 2024</u> | <u>Adopted</u> <u>FY 2025</u> | | <u>Budget</u> <u>FY 2024</u> | <u>Adopted</u> <u>FY 2025</u> |
|---|---------------------------------|----------------------------------|--|---------------------------------|----------------------------------|
| Cable Television - WIN-TV Contributes to WIN-TV, Windsor's local cable station. <i>Requested \$6,000</i> | \$6,000 | \$6,000 | First School Society Supports maintenance efforts at the Palisado Cemetery. <i>Requested \$810</i> | \$810 | \$810 |
| First Town Downtown Supports community efforts to revitalize downtown businesses. <i>Requested \$20,000 - funded in General Services page Q-16</i> | \$20,000 | \$0 | Retired Senior Volunteer Program Provides medical transportation services not covered by the town. <i>Requested \$1,500</i> | \$0 | \$0 |
| Hartford Interval House Provides services to Windsor residents who are victims of domestic violence. <i>Requested \$10,000</i> | \$10,000 | \$10,000 | Shad Derby Supports the activities of the Shad Fest Bureau. <i>Requested \$7,100</i> | \$7,100 | \$7,100 |
| Holiday Observance Supports the commemoration of Veterans Day and Memorial Day. <i>Requested \$8,280</i> | \$8,280 | \$8,280 | Chamber of Commerce Promotes tourism and increases small business opportunities. <i>Requested \$14,900</i> | \$14,000 | \$14,000 |
| Journey Home CT Addresses homelessness among present and former residents of Windsor. <i>Requested \$20,000</i> | \$0 | \$0 | Voices Against Lyme Disease Based in Windsor, brings awareness and education to families, individuals and communities. <i>Requested \$4,000</i> | \$3,000 | \$3,000 |
| Network Against Domestic Abuse Provides free support services to Windsor residents who are victims of domestic abuse. <i>Requested \$1,350</i> | \$1,350 | \$1,350 | Volunteer Appreciation Provides support for the annual Town of Windsor volunteer brunch. <i>Requested \$16,000</i> | \$13,500 | \$13,500 |
| Police Cadets Provides personal development and teamwork programs to Windsor youth. <i>Requested \$11,250</i> | \$11,250 | \$11,250 | Windsor Art Center Provides aesthetic and educational experiences for the region's residents and visitors. <i>Requested \$20,000</i> | \$2,000 | \$2,000 |
| Riverfront Recapture Supports a regional effort to restore access to the Connecticut River. <i>Requested \$3,500</i> | \$2,500 | \$2,500 | Windsor Fife & Drum Corps Offers residents the opportunity to learn, march and perform music of the revolutionary war period in parades and performances. <i>Requested \$10,000</i> | \$0 | \$0 |
| | | | Windsor Historical Society Supports outreach and education efforts to families and schools. <i>Requested \$1,000</i> | \$1,000 | \$1,000 |

SPECIAL REVENUE FUNDS

General Government

| Project # | Project Name | FY 2024 | | | FY 2025 | | |
|-----------|--|----------------------------|-------------------|------------------------|-----------------------------|-------------------|-----------------------|
| | | Beginning Balance (7/1/23) | Projected Revenue | Estimated Expenditures | Projected Balance (6/30/24) | Projected Revenue | Budgeted Expenditures |
| 5250 | One Book One Windsor | - | - | - | - | - | - |
| 5252 | Bridge Builder's Award | - | - | - | - | - | - |
| 5253 | Community Day Events | 3,127 | - | 100 | 3,027 | - | 100 |
| 5257 | HRC Scholarship Fund | 1,117 | - | 290 | 827 | - | 400 |
| 5258 | Hrtfrd Found For Publ Giv-Mural | 534 | - | - | 534 | - | - |
| 5259 | Sec. of the State - Early Voting Grant | - | 10,500 | 10,500 | - | - | - |
| 1423 | Wilson Park Referendum | - | 19,000 | 19,000 | - | - | - |
| 6800 | Police Private Duty | - | 5,600 | 5,600 | - | 5,600 | 5,600 |
| | | 4,778 | 35,100 | 35,490 | 4,388 | 5,600 | 6,100 |
| | | | | | | | 3,888 |

#5250 - One Book One Windsor - This fund's objective is to create a venue where people of different ethnicities and cultures come together and share ideas.

#5252 - Bridge Builder's Award - This fund was created to honor individuals, organizations or businesses that make outstanding contributions to enhance human relations within Windsor. The purpose of this award is to foster greater trust, understanding and solidarity among Windsor's racial, ethnic and religious groups.

#5253 - Community Day Events - A week of community activities including poetry and storytelling, community day and a dinner. These events are organized by the Human Relations Committee.

#5257 - HRC (Human Relations Commission) Scholarship Fund - Funds raised through various activities to be used for scholarships for Windsor High School students.

#5258 - Hartford Foundation for Public Giving - Grant funds received from the state were used to paint a street mural to promote community awareness of racial injustice issues.

#5259 - Sec. of the State - Early Voting Grant - Funds to be used to offset costs associated with early voting, such as labor and training costs, ballot printing costs, polling location-related expenses, voter education, or equipment and supplies

#1423 - Wilson Park Referendum - Funds were appropriated by the Town Council from the General Fund Unassigned Fund Balance to pay for expenditures associated with the Wilson Park referendum.

#6800 - Police Private Duty - Fees for this fund are received through the use of police officers who provide traffic and crowd control for the Shad Derby event. The balance shown is representative of Shad Derby expenditures only. For the full balance in this fund, please refer to page F-22.

General Services

GENERAL SERVICES

This section includes the general services of the current budget that are not specific to any department.

| | FY 2023 <u>Actual</u> | FY 2024 <u>Budget</u> | FY 2024 <u>Estimate</u> | FY 2025 <u>Proposed</u> | FY 2025 <u>Adopted</u> |
|---|--------------------------|--------------------------|----------------------------|----------------------------|---------------------------|
| Expenditures | | | | | |
| Debt Service - Principle & Interest | 5,720,030 | 5,665,790 | 5,665,790 | 5,336,380 | 5,336,380 |
| Sewer Services | 4,772,150 | 4,720,080 | 4,720,080 | 4,771,220 | 4,771,220 |
| Great Pond Improvement District Transfer | 477,541 | 623,500 | 651,160 | 1,395,700 | 1,040,700 |
| Workers Compensation & Liability Insurance | 1,287,930 | 1,332,870 | 1,332,870 | 1,412,810 | 1,412,810 |
| Defined Benefit Retirement Plan | - | 1,915,000 | 1,915,000 | 2,345,000 | 2,345,000 |
| Retiree Health Insurance | 834,958 | 746,000 | 746,000 | 741,000 | 741,000 |
| Other Post-Employment Benefits (OPEB) | 525,000 | 598,000 | 598,000 | 587,500 | 139,500 |
| Revaluation | 20,000 | 25,000 | 25,000 | 30,000 | 30,000 |
| Recycling Services | 563,241 | 572,700 | 572,700 | 587,080 | 587,080 |
| Capital Projects | 2,411,000 | 3,514,700 | 3,514,700 | 2,814,000 | 2,679,000 |
| Tax Refunds - Prior Year | - | 20,000 | 20,000 | 20,000 | 20,000 |
| Caring Connection Transfer | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| Open Space | 200,000 | 200,000 | 200,000 | 175,000 | 65,000 |
| Windsor Center Tax Increment Financing (TIF) District | - | - | - | 20,000 | 20,000 |
| Total Expenditures | 16,911,850 | 20,033,640 | 20,061,300 | 20,335,690 | 19,287,690 |

Budget Commentary

The FY 24 expenditures are expected to come in over budget by \$27,660 or 0.1% due to the higher tax revenue transfer payment to Great Pond Improvement District. The FY 25 General Fund proposed budget reflects an increase of \$302,050 or 1.5%. This is due to the increase in the tax revenue transfer payment to the Great Pond Improvement District that is a result of increased real property assessed values within the improvement district and the retiree allocation for defined benefit retirement costs in the amount of \$430,000. In addition, workers compensation and liability insurance costs are expected to increase \$79,940 due to industry trends and claims experience. General fund capital spending is proposed to decrease \$700,700 for FY 25. This is being done as part of a strategic approach towards mitigating the overall budget expenditure increase, in order to assist in alleviating the effects of revaluation on the residents of Windsor.

Council Action

During budget deliberations, the Town Council decreased funding in General Services by \$1,048,000, of which \$448,000 was a reduction from the town OPEB contribution; a \$355,000 reduction from the Great Pond Improvement District; a \$135,000 reduction in Capital spending, including \$85,000 from the pavement program and \$50,000 from the sidewalk replacement program; as well as a \$110,000 reduction from Open Space.

DEBT SERVICE

Debt Services are costs associated with bonds and notes sold by the town for a variety of projects. Principle is the amount allocated annually to reduce the total debt for the town. Interest is the annual cost of all borrowings.

Expenditures

| Expenditures by Category | FY 2024 | | FY 2025 | |
|--------------------------|-----------|-----------|-----------|-----------|
| | Budget | Estimate | Proposed | Adopted |
| Debt Service – Principal | 6,882,000 | 6,815,000 | 6,337,500 | 6,337,500 |
| Debt Service – Interest | 2,322,320 | 2,032,690 | 2,414,820 | 2,414,820 |
| Total Debt Service | 9,204,320 | 8,847,690 | 8,752,320 | 8,752,320 |

Funding Sources

| Funding Source | FY 2024 | | FY 2025 | |
|----------------------------------|-----------|-----------|-----------|-----------|
| | Budget | Estimate | Proposed | Adopted |
| General Fund – General Services | 5,665,790 | 5,665,790 | 5,336,380 | 5,336,380 |
| Use of Debt Service Fund Balance | 880,000 | 523,370 | 233,280 | 233,280 |
| Town Support for Education | 2,658,530 | 2,658,530 | 3,182,660 | 3,182,660 |
| Total | 9,204,320 | 8,847,690 | 8,752,320 | 8,752,320 |

2024-2025 DEBT SUMMARY

Appendix F illustrates detailed debt schedules and summaries of principal and interest payments on all bonded projects as of June 30, 2024. The total debt authorized, including bonded debt, bond anticipation notes and authorized debt not issued will be \$73,630,000.

| | Total Debt | Principal | Interest | Total |
|--------------|-------------------|------------------|------------------|------------------|
| Town | 46,925,000 | 4,205,980 | 1,363,680 | 5,569,660 |
| Schools * | 26,705,000 | 2,131,520 | 1,051,140 | 3,182,660 |
| TOTAL | 73,630,000 | 6,337,500 | 2,414,820 | 8,752,320 |

* School debt service is included under Town Support for Education.

Budget Commentary

The FY 24 General Fund expenditures will come in on budget. The FY 25 proposed budget is based on planned FY 24 capital projects to be financed through general obligation bonds as well as short-term borrowing. The General Fund portion of debt service, including Town Support for Education, is proposed to increase by \$194,720 or 2.34%. The anticipated use of debt service reserves is estimated at \$233,280.

SEWER SERVICE

The Metropolitan District Commission (MDC) is a non-profit municipal corporation that was established in 1929 by Special Act 511 of the Connecticut General Assembly. Member municipalities include the City of Hartford and the towns of East Hartford, West Hartford, Wethersfield, Rocky Hill, Newington, Bloomfield and Windsor. The total population served by the district is approximately 400,000. This budget provides funds for the payment of MDC charges for sewer services to the residents of Windsor. The MDC charge is based on the tax collections of Windsor in proportion to the tax collections of the other seven towns in the district.

Expenditures

| Expenditure by Category | FY 2024 | | FY 2025 | |
|------------------------------------|-----------|-----------|-----------|-----------|
| | Budget | Estimate | Proposed | Adopted |
| Sewer Services - Annual Ad Valorem | 4,720,080 | 4,720,080 | 4,771,220 | 4,771,220 |
| Sewer Services | 4,720,080 | 4,720,080 | 4,771,220 | 4,771,220 |

Funding Sources

| Funding Source | FY 2024 | | FY 2025 | |
|---------------------------------|-----------|-----------|-----------|-----------|
| | Budget | Estimate | Proposed | Adopted |
| General Fund - General Services | 4,720,080 | 4,720,080 | 4,771,220 | 4,771,220 |
| Total | 4,720,080 | 4,720,080 | 4,771,220 | 4,771,220 |

Budget Commentary

The FY 24 General Fund expenditures will come in on budget. The FY 25 General Fund proposed budget is expected to increase \$51,140 or 1.1% as compared to the FY 24 budget. This increase is based on the MDC 2024 calendar year budget.

History of MDC Ad Valorem Tax

| FY | Amount | Change | % Change |
|------|-----------|-----------|----------|
| 2025 | 4,771,220 | 51,140 | 1.1% |
| 2024 | 4,720,080 | (52,070) | -1.1% |
| 2023 | 4,772,150 | 250,700 | 5.5% |
| 2022 | 4,521,450 | (258,500) | -5.4% |
| 2021 | 4,779,950 | 368,350 | 8.3% |
| 2020 | 4,411,600 | 237,800 | 5.7% |

GREAT POND IMPROVEMENT DISTRICT TRANSFER

Great Pond Village is a multi-phased mixed-use development. In April of 2012, the Town of Windsor entered into an interlocal agreement with the Great Pond Village Improvement District which states that new taxes attributed to the expansion and growth of the Great Pond development will be shared equally. The town will keep 50% of the new taxes collected and the district will receive the other 50%, which will be used to pay the district's debt service for the infrastructure improvements. There will be no town debt issued for any of the improvements within the district. The incremental taxes include real estate and personal property. There is no revenue sharing for motor vehicle taxes.

Expenditures

| Expenditure by Category | FY 2024 | | FY 2025 | |
|--|---------|----------|-----------|-----------|
| | Budget | Estimate | Proposed | Adopted |
| Great Pond Improvement District Transfer | 623,500 | 651,160 | 1,395,700 | 1,040,700 |

Funding Sources

| Funding Source | FY 2024 | | FY 2025 | |
|---------------------------------|---------|----------|-----------|-----------|
| | Budget | Estimate | Proposed | Adopted |
| General Fund - General Services | 623,500 | 651,160 | 1,395,700 | 1,040,700 |
| Total | 623,500 | 651,160 | 1,395,700 | 1,040,700 |

| Estimated taxes collected for Great Pond Village | FY 24 Budget | FY 24 Estimate | FY 25 Budget |
|---|------------------|------------------|------------------|
| Real Estate & Personal Property | 1,325,178 | 1,380,420 | 2,514,490 |
| Total Estimated | 1,325,178 | 1,380,420 | 2,514,490 |
| Less: Non-Incremental Taxes | (78,095) | (78,095) | (78,095) |
| Total incremental taxes | 1,247,083 | 1,302,325 | 2,436,395 |
| Allocation Percentage: | 50% | 50% | 50% |
| Town Share | 623,500 | 651,160 | 1,218,200 |
| District Share (Transfer to Great Pond Special District Fund) | 623,500 | 651,160 | 1,218,200 |

Budget Commentary

The FY 24 expenditure will come in over budget by \$27,660 or 4.4%. This is due to subdivided parcels and subsequent assessment changes that occurred after October 1, 2022. The FY 25 General Fund proposed budget is expected to increase \$772,200 or 123.8% as compared to the FY 24 budget. This is due to the increased assessed value of real property created by new development within the improvement district.

Council Action

Following the May 14th referendum, the Town Council reduced funding by \$355,000 for the Great Pond Improvement District.

WORKERS COMPENSATION & LIABILITY INSURANCE

The Town of Windsor is exposed to various risks of loss related to torts, thefts, damage or destruction of its property, on-the-job injury to its employees and natural disasters. All are covered by some form of insurance. Due to prohibitive costs, the town has chosen to manage a certain amount of its risks internally and has set aside assets to settle those claims. To meet these obligations, the town has an Insurance Internal Service Fund out of which premiums, administrative costs and claims are paid. The Insurance Internal Service Fund receives revenue during the year from the General Fund and the town's two fire districts, as well as refunds and adjustments based on prior years' claims. Annual payments from the General Fund to the Insurance Internal Service Fund are made to cover the town's exposure to loss from liability, employee injury, property damage, theft and misappropriation of assets (see Section R).

Expenditures

| Expenditures by Category | FY 2024 | | FY 2025 | |
|------------------------------------|-----------|-----------|-----------|-----------|
| | Budget | Estimate | Proposed | Adopted |
| Workers Comp & Liability Insurance | 2,666,630 | 2,666,630 | 2,835,400 | 2,835,400 |

Funding Sources

| Funding Source | FY 2024 | | FY 2025 | |
|---------------------------------|------------------|------------------|------------------|------------------|
| | Budget | Estimate | Proposed | Adopted |
| General Fund - General Services | 1,332,870 | 1,332,870 | 1,412,810 | 1,412,810 |
| Town Support for Education | 1,324,360 | 1,324,360 | 1,412,810 | 1,412,810 |
| Fire District | 9,400 | 9,400 | 9,780 | 9,780 |
| Total | 2,666,630 | 2,666,630 | 2,835,400 | 2,835,400 |

The FY 24 General Services, Fire District and Town Support for Education amounts are allocated as follows:

| | General Services | Town Support For Education | Fire District | Total |
|---------------------------------|------------------|----------------------------|---------------|------------------|
| Auto | 175,380 | 17,450 | - | 192,830 |
| Comprehensive General Liability | 121,430 | 242,750 | 3,620 | 367,800 |
| Catastrophe Coverage (umbrella) | 63,740 | 78,270 | 290 | 142,300 |
| Public Official's Liability | 37,390 | - | - | 37,390 |
| Football and Sports Accidents | - | 27,000 | - | 27,000 |
| Employee Protection | 193,300 | - | - | 193,300 |
| Heart & Hypertension | - | - | - | - |
| School Board Errors & Omissions | - | 36,840 | - | 36,840 |
| Property Protection | 98,550 | 282,050 | 5,770 | 386,370 |
| Employee Security | 6,900 | - | - | 6,900 |
| Cyber Liability | 17,970 | 42,100 | 100 | 60,170 |
| Statutory | 7,800 | - | - | 7,800 |
| Nurse | 6,000 | 2,000 | - | 8,000 |
| Workers Comp. | 600,000 | 600,000 | - | 1,200,000 |
| Excess Workers Comp. | 84,350 | 84,350 | - | 168,700 |
| Total | 1,412,810 | 1,412,810 | 9,780 | 2,835,400 |

Budget Commentary

The FY 24 expenditures are expected to come in on budget. The FY 25 proposed budget is expected to increase \$168,770 or 6.3% as compared to the FY 24 budget. The increase is due to anticipated claims in the current year as well as prior year claims and anticipated increases in the insurance market nationwide.

RETIREE HEALTH BENEFITS

This budget includes funding for self-insured retiree health, dental and prescription claims, as well as the cost of the insurance premium for fully-insured over-65 Medicare retirees. The retiree health benefit budget total is transferred to the Insurance Internal Service Fund, from where retiree claims and expenses are paid. The amount of funding required by the General Fund to contribute to these costs is included in this section of the budget document. Actuarial and investment advisory costs previously included in this section of the budget have been moved to pages Q-7 and Q-8.

Total Expenditures

| Expenditures by Category | FY 2024 | | FY 2025 | |
|---|---------|----------|---------|---------|
| | Budget | Estimate | Budget | Adopted |
| Over 65 Fully-Insured Medicare Premium | 410,000 | 410,000 | 271,000 | 271,000 |
| <u><i>Under 65 Self-Insured Claims:</i></u> | | | | |
| Health | 353,000 | 353,000 | 370,000 | 370,000 |
| Prescription | 130,000 | 130,000 | 240,000 | 240,000 |
| Dental | 74,000 | 74,000 | 63,000 | 63,000 |
| Retirement & OPEB Consultant Costs | - | - | - | - |
| Total | 967,000 | 967,000 | 944,000 | 271,000 |

Funding Sources

| Funding Source | FY 2024 | | FY 2025 | |
|---------------------------------|---------|----------|---------|---------|
| | Budget | Estimate | Budget | Adopted |
| General Fund - General Services | 746,000 | 746,000 | 741,000 | 741,000 |
| Retiree Copays | 221,000 | 221,000 | 203,000 | 203,000 |
| Total | 967,000 | 967,000 | 944,000 | 944,000 |

Funded By General Fund - General Services - FY 2025

Retiree Health Benefits

- Provides health, dental and prescription drug benefits to retirees of the Town of Windsor retirement plans as well as to retirees who participate in the Connecticut Municipal Employees Retirement System (CMERS).

Budget Commentary

The FY 24 expenditures will come in on budget. The FY 25 General Fund proposed budget reflects a decrease of \$5,000 or 0.7% mostly due to cost savings from the newly implemented Medicare Advantage program that is available to retirees over the age of 65.

DEFINED BENEFIT RETIREMENT PLAN COSTS

Included in this section of the budget are defined benefit retirement plan costs allocated to current and future retirees, as well as actuarial and investment advisory costs associated with the town's defined benefit retirement plan.

Total Expenditures

| Expenditures by Category | FY 2024 | | FY 2025 | |
|---------------------------------------|-----------|-----------|-----------|-----------|
| | Budget | Estimate | Budget | Adopted |
| Retirement Plan Employer Contribution | 2,800,000 | 2,800,000 | 3,160,000 | 3,160,000 |
| Retirement Plan Consultant Costs | 67,000 | 67,000 | 70,000 | 70,000 |
| Total | 2,867,000 | 2,867,000 | 3,230,000 | 3,230,000 |

Funding Sources

| Funding Source | FY 2024 | | FY 2025 | |
|---|-----------|-----------|-----------|-----------|
| | Budget | Estimate | Budget | Adopted |
| General Fund - General Services | 1,915,000 | 1,915,000 | 2,345,000 | 2,345,000 |
| General Fund - Town Departments | 437,340 | 437,340 | 410,000 | 410,000 |
| General Fund - Town Support for Education | 456,960 | 456,960 | 424,000 | 424,000 |
| Landfill/Transfer Station Enterprise Fund | 36,050 | 36,050 | 29,000 | 29,000 |
| Child Development Enterprise Fund | 21,650 | 21,650 | 22,000 | 22,000 |
| | 2,867,000 | 2,867,000 | 3,230,000 | 3,230,000 |

Funded By General Fund - General Services - FY 2025

Employer Contribution to Defined Benefit Retirement Plan \$3,160,000

- Actuarially determined contribution allocated to current and future retirees

Defined Benefit Retirement Plan Actuarial Costs \$46,000

- Provides funding for annual pension plan actuarial valuations, participant statements, pension benefit calculations and audit disclosures to comply with GASB (Governmental Accounting Standards Board) statements dealing with retirement services and plan management financial analysis.

Defined Benefit Retirement Plan Investment Advisory Costs \$24,000

- Provides funding for investment advisory services to manage defined benefit plan investments.

Budget Commentary

The FY 25 required contribution to the defined benefit retirement plan as determined by the town's actuary is \$3,160,000, and is allocated to General Services and town department budgets respectively based on a ratio of 72% for retirees and 28% for plan participants still employed with the town. The General Services allocation is increasing \$430,000 and is a result of growth in the retiree population as well as a greater actuarially required contribution relative to the FY 24 contribution. Consultant costs related to the defined benefit retirement plan total \$70,000.

OTHER POST-EMPLOYMENT BENEFITS (OPEB)

Other Post-Employment Benefits (OPEB) are a form of deferred compensation consisting primarily of health insurance benefits for retirees, their spouses and beneficiaries. The town pre-funds future retiree health benefits into a trust fund. Pre-funding allows actuaries to use more favorable actuarial assumptions in the valuation process, resulting in a lower liability. Additionally, a trust fund allows for assets to accumulate and earn better rates of return from higher yielding investments, as compared to those from general operating funds. Higher returns help to pay OPEB cost and increases financial and budgetary flexibility.

Expenditures

| Expenditure by Category | FY 2024 | | FY 2025 | |
|--------------------------------|---------|----------|----------|---------|
| | Budget | Estimate | Proposed | Adopted |
| Other Post-Employment Benefits | 800,000 | 800,000 | 775,000 | 135,000 |
| OPEB Plan Consultant Costs | 38,000 | 38,000 | 45,000 | 45,000 |
| Other Post-Employment Benefits | 838,000 | 838,000 | 820,000 | 180,000 |

Funding Sources

| Funding Source | FY 2024 | | FY 2025 | |
|---------------------------------|---------|----------|----------|---------|
| | Budget | Estimate | Proposed | Adopted |
| General Fund - General Services | 598,000 | 598,000 | 587,500 | 139,500 |
| Town Support for Education | 240,000 | 240,000 | 232,500 | 40,500 |
| Total | 838,000 | 838,000 | 820,000 | 180,000 |

OPEB Plan Actuarial Costs \$20,000

- Provides funding for biennial OPEB actuarial valuation and annual audit disclosures to comply with Government Accounting Standards Board (GASB) statements dealing with other post-employment benefits.

OPEB Plan Investment Advisory Costs \$25,000

- Provides funding for investment advisory services to manage OPEB plan investments.

Budget Commentary

The FY 24 expenditures will come in on budget. The FY 25 budget proposes a contribution to the OPEB trust of \$775,000, which is a \$25,000 reduction from the FY 24 contribution. FY 25 will be the 11th year the town has contributed towards funding the OPEB liability. The balance in the OPEB trust fund is projected to be approximately \$7,500,000 on June 30, 2024.

Council Action

During budget deliberations, the Town Council reduced the General Fund portion of the town OPEB contribution by \$448,000. An additional \$192,000 was reduced from the Town Support for Education portion, for a total town OPEB funding reduction of \$640,000.

REVALUATION

Revaluation is the mass appraisal of all property within the town to determine the fair market value for municipal tax purposes. The last revaluation was for the Grand List dated October 1, 2023, effective for the FY 25 budget.

Expenditures

| Expenditure by Category | FY 2024 | | FY 2025 | |
|-------------------------|---------|----------|----------|---------|
| | Budget | Estimate | Proposed | Adopted |
| Revaluation | 25,000 | 25,000 | 30,000 | 30,000 |

Funding Sources

| Funding Source | FY 2024 | | FY 2025 | |
|----------------|---------|----------|----------|---------|
| | Budget | Estimate | Proposed | Adopted |
| General Fund | 25,000 | 25,000 | 30,000 | 30,000 |
| Total | 25,000 | 25,000 | 30,000 | 30,000 |

Budget Commentary

The recommended funding for the revaluation account for FY 25 is \$30,000, which is an increase of \$5,000 or 20.0%. These funds will accumulate over the next five years and be available to pay costs associated with the next revaluation. The next mandated revaluation will occur for the grand list dated October 1, 2028 and will be effective for the FY 30 budget.

RECYCLING

The Town of Windsor contracts for curbside pick-up and disposal of recyclable materials for Windsor residences. In addition to promoting resource conservation, it helps the town meet state-mandated recycling goals. Leaf collection is also funded through this program.

Expenditures

| Expenditure by Category | FY 2024 | | FY 2025 | |
|-------------------------|---------|----------|----------|---------|
| | Budget | Estimate | Proposed | Adopted |
| Recycling | 572,700 | 572,700 | 587,080 | 587,080 |

Funding Sources

| Funding Source | FY 2024 | | FY 2025 | |
|----------------|---------|----------|----------|---------|
| | Budget | Estimate | Proposed | Adopted |
| General Fund | 572,700 | 572,700 | 587,080 | 587,080 |
| Total | 572,700 | 572,700 | 587,080 | 587,080 |

Funded By General Fund - General Services - FY 2025

Curbside Collection Services

- Contract for the curbside collection of recyclable materials for approximately 9,650 Windsor households

\$501,400

Leaf Collection Services

- Collect 1,000 tons of residential leaves in paper bags and barrels during an eight-week period in the fall

\$74,680

Contract Administration & Public Education

\$11,000

- Contract with the Resident Transfer Station Enterprise Fund for the oversight and administration of contracts related to curbside recycling collection and disposal and bagged leaf collection
- Track and report the status of residential and commercial recycling programs in Windsor on a quarterly and annual basis to the State of Connecticut Department of Energy and Environmental Protection.

Budget Commentary

The FY 24 expenditures are expected to come in on budget. The FY 25 General Fund proposed budget reflects an increase of \$14,380 or 2.5%, and is based on the fourth year of a five-year contract for curbside collection services, as well as a 3.0% increase for leaf collection services.

CAPITAL PROJECTS

Capital Projects are projects in the town's six-year Capital Improvement Program that are financed using a variety of funding sources including debt financing, state and federal aid and General Fund resources. Projects or specific phases of projects that are financed out of the General Fund are referred to as "pay as you go" projects. The funding for these projects comprise one account in the General Services section of the budget.

Expenditures

| Expenditure by Category | FY 2024 | | FY 2025 | |
|----------------------------|----------------|------------|------------|------------|
| | Adopted Budget | Estimate | Proposed | Adopted |
| Capital Projects – Town | 9,895,700 | 9,895,700 | 16,480,400 | 16,345,400 |
| Capital Projects – Schools | 7,137,000 | 7,137,000 | 10,475,000 | 10,475,000 |
| Total Capital Projects | 17,032,700 | 17,032,700 | 26,955,400 | 26,820,400 |

Funding Sources

| Funding Source | FY 2024 | | FY 2025 | |
|-------------------------------------|------------------|------------------|------------------|------------------|
| | Adopted Budget | Estimate | Proposed | Adopted |
| General Services – Capital Projects | 3,514,700 | 3,514,700 | 2,814,000 | 2,679,000 |
| Town Support for Education | - | - | - | - |
| <i>Subtotal – General Fund</i> | <i>3,514,700</i> | <i>3,514,700</i> | <i>2,814,000</i> | <i>2,679,000</i> |
| Other Funds | 13,518,000 | 13,518,000 | 24,141,400 | 24,141,400 |
| Total | 17,032,700 | 17,032,700 | 26,955,400 | 26,820,400 |

Budget Commentary

The town and school projects included in the proposed FY 25 Capital Improvement Program are summarized in the total above. Details can be found on page Q-12. On this page, "Other Funds" include new borrowing authorizations, state and federal grants, appropriations from the General Fund unassigned fund balance, appropriations from the Capital Projects Fund fund balance and other town funds. The General Fund allocation for FY 25 will fund pavement management, sidewalks repairs, Public Works and Public Safety fleet replacement, as well as project design services.

Council Action

During budget deliberations, the Town Council reduced Capital spending by \$135,000, which consists of \$85,000 from the pavement management program and \$50,000 from the sidewalk replacement program.

Anticipated FY 2025 Capital Improvement Projects

| Project Name | Estimated Project Cost | General Fund | New Bonding Authorization | State & Federal Aid | Enterprise Funds | Other Sources |
|---|------------------------|------------------|---------------------------|---------------------|------------------|---------------------|
| FY 2025 | | | | | | |
| Pavement Management Program * | 1,025,000 | 845,000 | | 180,000 | | |
| Sidewalk and Curb Replacement Program * | 150,000 | 150,000 | | | | |
| Pavement Resurfacing at Town Facilities & Schools | 281,000 | | | | 281,000 | ² |
| River Street - Repair Culvert and Stream Bed (Design) | 92,400 | | | | | ¹ 92,400 |
| Fleet and Public Works Equipment Replacement | 814,000 | 814,000 | | | | ¹ |
| Town Hall Roof Replacement Project (Design) | 41,000 | | | | | 41,000 |
| Town Facility Improvements - LP Wilson HVAC Improvements - North Phase 2B (Construction) | 965,000 | | 965,000 | | | |
| Town Facility Improvements - Chaffee House Improvements | 140,000 | | | | | 140,000 |
| Pigeon Hill Road Rehabilitation (Lamberton to Marshal Phelps Rd, Construction) | 916,000 | | 916,000 | | | |
| Day Hill Road Ped. Circulation Enhancements (Old Day Hill Road, Design) | 26,000 | | | | 26,000 | ¹ |
| Pedestrian Bridge Design Assessment | 75,000 | | | | | 75,000 |
| Athletic Field Improvement - O'Brien Field Turf Replacement (Construction) | 981,000 | | 981,000 | | | |
| Replace Tennis/Pickleball Courts at Welch Park (Design/Build) | 832,000 | | 832,000 | | | |
| Public Safety Fund - Wilson Firehouse Interior Renovations and Roof Replacement | 316,000 | 316,000 | | | | |
| Public Safety Equipment Fund - Replace Engine 8 | 1,196,000 | 284,000 | 612,000 | | 300,000 | ³ |
| BOE - LPW Roof Replacement Project - (North End - Design) | 100,000 | | | | | 100,000 |
| BOE - Poquonock Elementary School Roof Replacement | 2,330,000 | | 2,330,000 | | | |
| BOE - Sage Park Middle School Slab Moisture Control Project | 800,000 | | 800,000 | | | |
| BOE - Oliver Ellsworth School Building Envelope Project | 1,560,000 | | 1,560,000 | | | |
| BOE - Clover Street School Code & Restroom Renovations - Phase 2 (Construction) | 1,860,000 | | 1,860,000 | | | |
| BOE - Windsor High School Roof Replacement Project (Design) | 270,000 | 270,000 | | | | |
| Subtotal FY 2025 | 14,770,400 | 2,679,000 | 10,856,000 | 180,000 | - | 1,055,400 |
| FY 2025 Projects Anticipated to Require Voter Approval | | | | | | |
| Broad Street Road Diet (Construction) | 4,500,000 | | 500,000 | 4,000,000 | | |
| Town Facility Improvements- Milo Peck HVAC, Electrical and Energy Improvements (Construction) | 3,995,000 | | 3,995,000 | | | |
| BOE - Windsor High School HVAC Systems Replacement (Construction) | 3,555,000 | - | 3,555,000 | - | - | - |
| Subtotal FY 2025 | 12,050,000 | - | 8,050,000 | 4,000,000 | - | - |
| GRAND TOTAL FY 2025 | 26,820,400 | 2,679,000 | 18,906,000 | 4,180,000 | - | 1,055,400 |

¹ Capital Projects Fund - Fund Balance (Total = \$334,400)

² General Fund Unassigned (Total = \$421,000)

³ Public Safety Equipment Fund (Total = \$300,000)

* During budget deliberations, the Town Council reduced Capital spending by \$135,000, which consists of \$85,000 from the pavement management program and \$50,000 from the sidewalk replacement program.

TAX REFUNDS - PRIOR YEAR

Prior year tax refunds are issued by the town if there is an adjustment to the taxable value of a property for a prior year assessment. These payments constitute an expense to the town (refunds for the current year show as a reduction of revenue) and can vary significantly from year to year.

Expenditures

| Expenditures by Category | FY 2024 | | FY 2025 | |
|--------------------------|---------|----------|----------|---------|
| | Budget | Estimate | Proposed | Adopted |
| Tax Refunds Prior Year | 20,000 | 20,000 | 20,000 | 20,000 |

Funding Sources

| Funding Source | FY 2024 | | FY 2025 | |
|----------------|---------|----------|----------|---------|
| | Budget | Estimate | Proposed | Adopted |
| General Fund | 20,000 | 20,000 | 20,000 | 20,000 |
| Total | 20,000 | 20,000 | 20,000 | 20,000 |

Budget Commentary

The FY 24 expenditures are projected to come in on budget. No increase is proposed for FY 25.

CARING CONNECTION TRANSFER

Over the past several fiscal years, an appropriation from either the General Fund unassigned fund balance or from General Services has been made to the Caring Connection to address the difference between program revenues and operating expenses.

Expenditures

| Expenditures by Category | FY 2024 | | FY 2025 | |
|-------------------------------|---------|----------|----------|---------|
| | Budget | Estimate | Proposed | Adopted |
| Transfer to Caring Connection | 100,000 | 100,000 | 100,000 | 100,000 |

Funding Sources

| Funding Source | FY 2024 | | FY 2025 | |
|----------------|---------|----------|----------|---------|
| | Budget | Estimate | Proposed | Adopted |
| General Fund | 100,000 | 100,000 | 100,000 | 100,000 |
| Total | 100,000 | 100,000 | 100,000 | 100,000 |

Budget Commentary

A transfer from General Services of \$100,000 was adopted for the FY 24 budget. No increase is proposed for FY 25.

OPEN SPACE

The Open Space Fund was created in January 2003 for the purpose of receiving payments in lieu of open space as well as donations and appropriations for the acquisition and preservation of open space.

Expenditures - General Fund Transfer to the Open Space Fund

| Expenditures by Category | FY 2024 | | FY 2025 | |
|--------------------------|---------|----------|----------|---------|
| | Budget | Estimate | Proposed | Adopted |
| Open Space | 200,000 | 200,000 | 175,000 | 65,000 |

Expenditures - Open Space Special Revenue Fund

| Expenditures by Category | FY 2024 | | FY 2025 | |
|--------------------------|---------|----------|----------|---------|
| | Budget | Estimate | Proposed | Adopted |
| Open Space | 12,000 | 12,000 | 25,000 | 25,000 |

Budget Commentary

Expenditures for FY 24 and FY 25 are intended for professional services related to property surveys and appraisals. The fund balance in the Open Space Fund as of June 30, 2024 is projected to be approximately \$1,420,000.

Council Action

During budget deliberations, the Town Council reduced funding to Open Space by \$110,000.

WINDSOR CENTER TAX INCREMENT FINANCING DISTRICT (TIF)

Tax increment financing uses future increases in property values to generate incremental tax revenues from a specific development project or projects across a designated district, to help pay for costs associated with developments or enhancements to the district. A resolution authorizing the creation of the Windsor Center Tax Increment Financing District and adoption of the Windsor Center Tax Increment Financing District was approved by the Town Council in October 2022.

Expenditures

| Expenditures by Category | FY 2024 | | FY 2025 | |
|---|---------|----------|----------|---------|
| | Budget | Estimate | Proposed | Adopted |
| Transfer to Windsor Center TIF District | - | - | 20,000 | 20,000 |

Funding Sources

| Funding Source | FY2024 | | FY 2025 | |
|---------------------------------|--------|----------|----------|---------|
| | Budget | Estimate | Proposed | Adopted |
| General Fund - General Services | - | - | 20,000 | 20,000 |
| Total | - | - | 20,000 | 20,000 |

| Estimated taxes collected for Windsor Center TIF | FY 24 Budget | | | FY 24 Estimate | | | FY 25 Budget | | |
|--|--------------|------------------------------|----------------------------------|--|--|----------------|--------------|---|-----------------|
| | Real Estate | Less: 25% General Fund Share | Subtotal: 75% TIF District Share | Less: October 1, 2023 Property Revaluation Mitigation Adjustment | Total - Transfer to Windsor Center TIF District Fund | | | | |
| Total Estimated Revenue | - | - | - | - | 396,710 | | | | |
| Less: 25% General Fund Share | - | - | - | - | 99,180 | | | | |
| Subtotal: 75% TIF District Share | - | - | - | - | 297,530 | | | | |
| Less: October 1, 2023 Property Revaluation Mitigation Adjustment | - | - | - | - | (277,530) | | | | |
| Total - Transfer to Windsor Center TIF District Fund | - | - | - | - | 20,000 | | | | |
| Uses of TIF Revenues | | | | | | | | | |
| Transfer to Windsor Center TIF District Fund | | | FY 24 Budget | | | FY 24 Estimate | | | FY 25 Budget |
| Contribution to First Town Downtown | | | - | - | - | - | - | - | 20,000 |
| FY 25 Windsor Center TIF Fund Balance | | | - | - | - | - | - | - | (20,000) |

Budget Commentary

Tax increment revenue for FY 25 is estimated at \$396,710. This revenue has been generated from increases in the market value of properties in the district, rather than from new development. In order to assist with mitigating the effects of mandated property revaluation, a larger contribution to the General Fund from TIF Revenue is proposed. The annual contribution to First Town Downtown will come from TIF Revenue rather than Community Services in the General Government budget.

SPECIAL REVENUE FUNDS

General Services

| Project # | Project Name | FY 2024 | | | | FY 2025 | | |
|-----------|----------------------------------|-------------------------------|-------------------|------------------------|--------------------------------|-------------------|-----------------------|--------------------------------|
| | | Beginning Balance (7/1/23) | Projected Revenue | Estimated Expenditures | Projected Balance (6/30/24) | Projected Revenue | Budgeted Expenditures | Projected Balance (6/30/25) |
| 1630 | Revaluation | 86,345 | 20,000 | 104,558 | 1,787 | 30,000 | - | 31,787 |
| 1640 | OPEB Actuarial Valuation | 15,040 | 15,000 | 30,000 | 40 | 17,000 | - | 17,040 |
| 1703 | Open Space Fund | 1,231,707 | 200,000 | 12,000 | 1,419,707 | 175,000 | 25,000 | 1,569,707 |
| 1709 | Great Pond Special District Fund | 3,179 | 638,434 | 638,434 | 3,179 | 1,395,700 | 1,398,879 | - |
| 1710 | Mill Brook Open Space | 20,298 | - | - | 20,298 | - | - | 20,298 |
| 1770 | Windsor Center TIF District | - | - | - | - | 20,000 | 20,000 | - |
| | | 1,356,569 | 873,434 | 784,992 | 1,445,011 | 1,637,700 | 1,443,879 | 1,638,832 |

#1630 - Revaluation - This fund is used to accumulate the revenue needed to conduct the next revaluation, which is due to occur for the Grand List dated October 1, 2028. The funding for the revaluation account for FY 25 is proposed at \$30,000. This will allow the balance to accumulate and provide the necessary funds to pay for the next revaluation.

#1640 - Other Post-Employment Benefits (OPEB) Actuarial Analysis - This fund is used to conduct the biennial OPEB program actuarial analysis and plan valuation.

#1703 - Open Space Fund - funds are available for the acquisition of open space as opportunities arise. These funds can be used separately or more effectively as a match to available grants for the purchase of open space or development rights. They can also be used to improve open spaces and conduct other open space related activities.

#1709 - Great Pond Village Special District Fund - This fund is used to facilitate the transfer of tax increment revenues to the Great Pond Village Improvement District pursuant to the interlocal agreement with the town.

#1710 - Mill Brook Open Space Fund - This fund is used to pay for improvements to the Mill Brook Open Space parcel.

#1770 - Windsor Center TIF District - This fund is used to pay for programs and improvements in the Windsor Center tax increment financing district.

Insurance Fund

INSURANCE INTERNAL SERVICE FUND

An internal service fund is a proprietary fund which is similar in nature to an enterprise fund (business-type accounting). However, it is internally rather than externally focused. An internal service fund (also called intergovernmental service fund, working capital fund or revolving fund) is used when one service unit within the town finances the goods and/or services provided to another service unit on a cost reimbursement basis. An internal service fund allows the town to determine the total cost of providing a service by isolating the accounting for this service into separate funds and by matching the total cost of providing this service with the user charge revenues generated by it. Each service or capital project served by an internal service fund includes in its budget an amount sufficient to cover the estimated cost of the goods and/or services to be serviced from the internal service fund. Internal service funds normally recover their complete cost of operations without producing any significant profit.

Insurance Internal Service Fund - Finances both the current cost of the town's insured and self-insured programs and future obligations of the town's risk management program.

Liability Insurance: The town utilizes a variety of insurance programs to provide coverage against liability exposures. The Insurance Commission along with the town's agent of record provides coordination in the purchase of insurance policies for various coverages, high deductibles and limits. The town presently utilizes high deductibles to assist in controlling cost.

Self Insurance Workers Compensation: This program is utilized for paying first dollar claims for injuries sustained by town and Board of Education employees who qualify to receive benefits as injured employees under state law.

Each year the town allocates funds to be used to pay claims below the \$600,000 retention limit. The town purchases insurance for claims in excess of \$600,000. The funds are also used for third party claims, administrative services, excess insurance policy premiums and costs associated with centralized safety and training.

Employee/Retiree Benefits: This program accounts for the town's costs for benefits including life insurance and disability for employees and health insurance costs for employees, retirees and eligible dependents.

DESCRIPTION OF INSURANCE POLICIES

Automobile Liability - A form of liability insurance to protect the insured against claims for bodily injury and property damage arising out of the use of town-owned or operated vehicles. The current policy has a \$1,000,000 limit. Travelers is the current carrier.

Boiler Insurance - Coverage for loss or damage to objects, structures and personal property of the insured resulting from accidents to heating, air conditioning, cooking, power generating or driven machinery and equipment. The current policy has a \$100,000,000 limit and a \$50,000 deductible.

General Liability - A broad form of liability insurance to protect the insured against claims for bodily injury and property damage arising from the insured premises, operations, products, completed operations or contractual liability. The current policy has a limit of \$1,000,000 per occurrence and a \$3,000,000 aggregate per location. Travelers is the current carrier.

Excess Workers Compensation - Insures against losses in excess of a self-insured retention for benefits specifically provided by the Workers Compensation or Occupational Disease Laws in the State of Connecticut. The current self-insured retention is \$600,000 for both the Board of Education and town employees and \$750,000 for police and firefighters. The Excess Insurer which provides coverage over the retention has statutory limits (state limits).

Employee Blanket Bond/Crime - Crime coverage includes Faithful Performance (F/P) and Employee Dishonesty (E/D) which indemnifies the town for a loss caused by failure of an employee and loss of money, securities or any property due to acts of fraud, dishonesty, forgery, theft, embezzlement or willful misappropriation from a covered town employee. The current coverage for F/P & E/D has a limit of \$1,000,000 and a \$2,500 deductible.

Catastrophe Coverage/Umbrella - Protects the insured against claims in excess of the limits of the primary General Liability, Automobile Liability, Police Professional, Public Officials Liability and School Board Errors and Omissions policies. The current coverage limits are \$15,000,000 per occurrence and aggregate with a self-insured retention of \$10,000.

Public Officials Liability - Coverage against claims arising out of any actual or alleged error, misstatement, act of omission, negligence or breach of duty by a town public official. The current coverage limits are \$1,000,000 per occurrence and aggregate with a \$10,000 deductible.

Police Professional Liability - Coverage for alleged violations of civil rights (i.e., false arrest, excessive force) by the town's law enforcement employees. The current coverage limits are \$1,000,000 per person, per occurrence and aggregate with a \$10,000 deductible.

Cyber Liability - This coverage protects the town and the Board of Education from network security liability, privacy liability, network extortion, malicious internet media, regulatory proceedings and provides for a data breach fund. The current coverage limits are \$1,000,000 per occurrence with a \$10,000 deductible.

Football and Sports Accident - Insures against excess losses resulting directly and independently of all other causes from accidental bodily injury to insured players, managers and coaches sustained while participating in a scheduled game, tournament or practice session and/or while traveling directly to or from such game or practice session. The current coverage limits depend on the injury sustained.

Volunteer Firefighter Accident - Provides accident and specified sickness coverage for Emergency Service personnel. The current coverage limits vary per accident or sickness.

Fiduciary Liability - Provides coverage for pension plan administrators against liability from alleged mismanagement of the town employee's pension fund. The current coverage limit is \$1,000,000 annual aggregate with a \$5,000 deductible.

School Board Errors & Omissions - Coverage against claims arising out of any actual or alleged breach of duty, neglect, error, misstatement, misleading statement or omission committed solely in the performance of duties by an employee of the Board of Education. The current coverage limits are \$1,000,000 per occurrence and aggregate with a \$35,000 deductible.

Property Policy - Special coverage for loss or damage to town-owned property, contents and personal property of the insured, including extra expense and rental value. The current coverage limits are replacement value on properties with a \$15,000 deductible, property coverage is for \$344,996,219. This also includes \$10,000,000 in coverage for damages caused by flood and earthquake with a \$50,000 deductible and \$25,000 deductible respectively. There is terrorism coverage as well. Travelers is the current carrier.

Inland Marine (including Watercraft Coverage) - Physical damage coverage for portable equipment including contractors and fire department equipment, computers, valuable papers, accounts receivable and watercraft. The current coverage limits and deductibles vary per type of property insured.

Nurse Professional Liability - A form of liability insurance to protect town and school nurses against claims of alleged malpractice. The current policy has a \$1,000,000 limit.

Landfill Premises Liability - A form of liability insurance to protect the town from claims at and on the landfill premises. The current policy has a \$1,000,000 limit.

Fire Department Insurance - Provides all lines of coverage for the town's fire department, the two fire districts and the four social companies within the fire department. The current policy has a \$10,000,000 limit with an aggregate of \$20,000,000 with very low deductibles.

Workplace Violence Insurance - This provides additional coverage for all public facilities in the event of an incident. There is 1st party and 3rd party liability coverage to supplement the existing liability and property policies and to cover items not normally covered by our existing policies. Currently there is a limit of \$4,000,000.

LIABILITY INSURANCE

INSURANCE INTERNAL SERVICE FUND

The town utilizes a variety of insurance programs to provide coverage against liability exposures. The Insurance Commission along with the town's agent of record provides coordination in the purchase of insurance policies for various coverages, high deductibles and limits. The town presently utilizes an assortment of deductibles to assist in controlling costs.

| | FY 2023 Actual | FY 2024 | | FY 2025 | |
|---------------------------------------|-------------------|------------------|------------------|------------------|------------------|
| | | Budget | Estimate | Proposed | Adopted |
| PUBLIC LIABILITY | | | | | |
| Comprehensive Gen. Liability | 342,060 | 334,400 | 334,400 | 367,800 | 367,800 |
| Auto Liability | 138,790 | 175,300 | 175,300 | 192,830 | 192,830 |
| Catastrophe Coverage (umbrella) | 119,780 | 129,360 | 129,360 | 142,300 | 142,300 |
| Public Officials' Liability | 33,600 | 35,610 | 35,610 | 37,390 | 37,390 |
| Football and Sports Accident | 21,000 | 23,100 | 23,100 | 27,000 | 27,000 |
| <i>SubTotal - Public Liability</i> | 655,230 | 697,770 | 697,770 | 767,320 | 767,320 |
| EMPLOYEE PROTECTION | | | | | |
| Volunteer Firemen Accident | 104,950 | 110,200 | 110,200 | 132,240 | 132,240 |
| Police Professional Liability | 37,560 | 39,440 | 39,440 | 41,410 | 41,410 |
| Pension Fiduciary Liability | 16,320 | 16,650 | 16,650 | 16,650 | 16,650 |
| School Board Errors & Omissions | 33,100 | 35,090 | 35,090 | 36,840 | 36,840 |
| Special Medical Claims | 2,700 | 2,900 | 2,900 | 3,000 | 3,000 |
| <i>SubTotal - Employee Protection</i> | 194,630 | 204,280 | 204,280 | 230,140 | 230,140 |
| PROPERTY PROTECTION | | | | | |
| Property including Flood/Earth | 276,480 | 298,600 | 298,600 | 348,720 | 348,720 |
| Inland Marine including Watercraft | 2,800 | 3,020 | 3,020 | 3,630 | 3,630 |
| Boiler | 26,250 | 28,350 | 28,350 | 34,020 | 34,020 |
| <i>SubTotal - Property Protection</i> | 305,530 | 329,970 | 329,970 | 386,370 | 386,370 |
| SECURITY | | | | | |
| Cyber Liability | 32,200 | 48,300 | 48,300 | 60,170 | 60,170 |
| Employee Blanket Bond (Crime) | 6,900 | 6,900 | 6,900 | 6,900 | 6,900 |
| <i>SubTotal - Security</i> | 39,100 | 55,200 | 55,200 | 67,070 | 67,070 |
| STATUTORY | | | | | |
| Constable's Bond | 6,200 | 6,200 | 6,200 | 6,200 | 6,200 |
| Tax Collector's Bond | 1,500 | 1,500 | 1,500 | 1,600 | 1,600 |
| Nurse Professional | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 |
| <i>SubTotal - Statutory</i> | 15,700 | 15,700 | 15,700 | 15,800 | 15,800 |
| Total - Liability Insurance | 1,210,190 | 1,302,920 | 1,302,920 | 1,466,700 | 1,466,700 |

Funding Sources

| Funding Source | FY 2023 Actual | FY 2024 | | FY 2025 | |
|----------------------------------|-------------------|------------------|------------------|------------------|------------------|
| | | Budget | Estimate | Proposed | Adopted |
| General Fund - General Services | 611,430 | 651,010 | 651,010 | 728,460 | 728,460 |
| Town Support for Education | 589,810 | 642,510 | 642,510 | 728,460 | 728,460 |
| Fire District | 8,950 | 9,400 | 9,400 | 9,780 | 9,780 |
| Total General Fund Budget | 1,210,190 | 1,302,920 | 1,302,920 | 1,466,700 | 1,466,700 |

Budget Commentary

The FY 24 estimate is expected to come in on budget. The overall FY 25 liability insurance budget reflects an increase of \$163,780 or 12.6% as compared to the FY 24 budget due to industry standards and coverage allocations. Based on current and recent past events, the insurance market has been increasing premiums in the public sector from 10% to as much as 30% in certain liability and property insurance coverage categories.

WORKERS COMPENSATION INSURANCE INTERNAL SERVICE FUND

This program is utilized for paying first dollar claims for injuries sustained by the Town of Windsor and Board of Education employees who qualify to receive benefits as injured employees under state law.

Expenditures

| Expenditure by Category | FY 2023 | FY 2024 | | FY 2025 | |
|-------------------------------------|------------------|------------------|------------------|------------------|------------------|
| | Actual | Budget | Estimate | Proposed | Adopted |
| Workers Compensation | 1,200,000 | 1,200,000 | 1,200,000 | 1,200,000 | 1,200,000 |
| Excess Workers Comp. Premium | 153,000 | 163,700 | 163,700 | 168,700 | 168,700 |
| Total - Workers Compensation | 1,353,000 | 1,363,700 | 1,363,700 | 1,368,700 | 1,368,700 |

Funding Sources

| Funding Source | FY 2023 | FY 2024 | | FY 2025 | |
|------------------------------------|------------------|------------------|------------------|------------------|------------------|
| | Actual | Budget | Estimate | Proposed | Adopted |
| General Fund - General Services | 676,500 | 681,850 | 681,850 | 684,350 | 684,350 |
| Town Support for Education | 676,500 | 681,850 | 681,850 | 684,350 | 684,350 |
| Total - General Fund Budget | 1,353,000 | 1,363,700 | 1,363,700 | 1,368,700 | 1,368,700 |

Budget Commentary

Each year the town allocates funds to be used to pay claims below the \$600,000 retention limit. The town's excess insurance provides protection for single claims in which cost exceeds \$600,000 for most employees and \$750,000 for public safety employees. The funds are also used for third party claims, administrative services, excess insurance policy premiums and costs associated with centralized safety and training. The excess insurance premium reflects an increase of \$5,000 as compared to the FY 24 budget due to the excess worker compensation market hardening nationwide.

EMPLOYEE/RETIREE BENEFITS INSURANCE INTERNAL SERVICE FUND

This program accounts for the town's health insurance costs for existing retirees, employees and their dependents as well as the life insurance and disability programs offered by the town. Active employees are reflected in their individual service units whereas retirees are reflected in the General Services section of the budget document (see page Q-5).

| BENEFITS | FY 2023 Actual | FY 2024 | | FY 2025 | |
|---|-----------------------------|-----------|-----------|-----------|-----------|
| | | Budget | Estimate | Proposed | Adopted |
| <u>Cost - Active Employees:</u> | | | | | |
| Health | 3,292,780 | 3,243,100 | 3,065,000 | 3,455,030 | 3,455,030 |
| Prescriptions | 873,090 | 720,000 | 885,000 | 1,026,000 | 1,026,000 |
| Dental | 124,100 | 141,000 | 111,000 | 120,500 | 120,500 |
| Disability | 236,500 | 163,000 | 163,700 | 190,000 | 190,000 |
| Life | 41,570 | 47,000 | 53,000 | 54,500 | 54,500 |
| | <i>Sub-total - Actives</i> | 4,568,040 | 4,314,100 | 4,277,700 | 4,846,030 |
| <u>Cost - Retirees</u> | | | | | |
| Health | 646,510 | 763,000 | 709,000 | 641,000 | 641,000 |
| Prescriptions | 190,040 | 130,000 | 207,000 | 240,000 | 240,000 |
| Dental | 42,170 | 74,000 | 60,000 | 63,000 | 63,000 |
| | <i>Sub-total - Retirees</i> | 878,720 | 967,000 | 976,000 | 944,000 |
| | <i>Total Benefit Cost</i> | 5,446,760 | 5,281,100 | 5,253,700 | 5,790,030 |
| <u>Less Reimbursements:</u> | | | | | |
| Employee Copay Health/Dental/Prescription | 679,530 | 821,000 | 770,360 | 923,000 | 923,000 |
| Retiree Copay Health/Dental/Prescription | 183,682 | 221,000 | 207,000 | 203,000 | 203,000 |
| Prescription Rebates | 113,640 | 83,000 | 133,900 | 285,670 | 285,670 |
| Insurance Fund Reserves | 981,030 | 50,000 | 36,340 | 50,000 | 50,000 |
| Landfill Allocated Costs | 56,830 | 66,070 | 66,070 | 72,990 | 72,990 |
| Resident Transfer Station | 12,550 | 14,590 | 14,590 | 17,570 | 17,570 |
| Child Day Care Allocated Costs | 146,370 | 205,920 | 205,920 | 235,430 | 235,430 |
| Adult Day Care Allocated Costs | 29,520 | 34,320 | 34,320 | 36,220 | 36,220 |
| | <i>Total Reimbursements</i> | 2,203,152 | 1,495,900 | 1,468,500 | 1,823,880 |
| Total General Fund Contribution | 3,243,608 | 3,785,200 | 3,785,200 | 3,966,150 | 3,966,150 |

Budget Commentary

The FY 24 employee and retiree total benefit costs are expected to come in under budget by \$27,400 or 0.5%. This is due to improved claims experience for health and dental and the decision to change one of the fully insured Medicare Supplement plans the town offers to a less expensive Medicare Advantage plan effective January 1, 2024. This is offset by increased costs for prescription drug claims. The FY 24 employee and retiree General Fund costs, after deducting employee and retiree copays and enterprise fund contributions, are expected to be \$27,400 or 1.8% under budget. The FY 25 total benefit costs are increasing \$472,700 or 9.0% based on medical, prescription and disability claims trend and expected claims projections. The FY 25 General Fund contribution is increasing \$180,950 or 4.8% as compared to the FY 24 budget after deducting employee and retiree copays, enterprise fund contributions and anticipated prescription drug rebates. Due to the increasing cost of prescription drugs and specialty medications, the town partnered with a pharmacy benefits advisor to negotiate better pricing and rebates. This helps mitigate the increases to prescription drug costs.

Enterprise Funds

Landfill Enterprise Fund

**Town of Windsor
FY 2024-2025
Proposed Budget**

LANDFILL ENTERPRISE FUND

INTRODUCTION

From 1972 through July 2014, the Windsor-Bloomfield Sanitary Landfill served the solid waste disposal needs of the towns of Windsor and Bloomfield. During the summer of 2010, a final landform was approved by the State Department of Energy and Environmental Protection (CT DEEP) and substantially completed in July 2014. The landfill did not have the capacity to take additional external wastes through FY 15 and was closed to customers on July 1, 2014. Enhanced operations at the Windsor Transfer Station began on July 1, 2014.

The retained earnings of the Enterprise Fund, which were approximately \$8 million in FY 02, ultimately increased to more than \$30 million; enough to meet the immediate closure expenses and expected long term post-closure costs for the landfill.

Closure and capping efforts are expected to be completed at the end of calendar year 2024 and includes work within the wetlands area, and finishing detention basins, surface water let-down structures and perimeter roads. Work performed in calendar year 2024 is also expected to include the capping of the tornado debris area, which is off the waste footprint and is east of Huckleberry Road. These projects must all comply with state and federal closure requirements.

Work completed to date includes rough grading of drainage basins and the completed landfill gas collection system. The gas system provides complete coverage to the entire waste footprint and was fully-completed in FY 19.

The capping process requires that an impervious material be placed and compacted to the required depth and density. Consulting engineers provide quality assurance oversight to confirm that the CT DEEP approved capping specifications are met in order to reduce the amount of storm water infiltration into the solid waste. Next, a layer of highly-organic topsoil is spread over the clay and finished with hydro-seed. This vegetative support layer allows grass to grow on the top of the landfill which reduces the potential for erosion.

A fully-completed cap has been applied to the entire landfill with the exception of the landfill's outer slopes which still need to be hydroseeded. We will begin hydroseeding landfill slopes when the weather permits in spring of 2024.

For the remainder of calendar 2024 and into the first half of 2025, landfill staff will continue to work on "ancillary" capping projects such as capping the tornado debris area, construction of brush and leaf pad areas, drainage basin structures and maintenance, road construction, and stormwater drainage swales and structures that are all required before the cap will be considered complete by the CT DEEP.

The CT DEEP has agreed to a modified wetlands approach to address the aesthetic concerns in the wetlands. This much simpler and less-intrusive process utilizes the wetlands natural ability to filter contaminants from ground and surface waters in the area. Additional plantings in the wetlands will provide improved visual screening for the orange staining that is considered to primarily be an aesthetic issue in the wetlands area.

The FY 24 approved budget included an estimated \$400,000 expense related to the wetlands aesthetic project, and an additional \$100,000 is included the proposed FY 25 budget. This estimated expense has been reduced to \$400,000 and is included in the FY 24 expense column.

The FY 24 approved budget included capital expense funds of \$250,000 to replace the 1996 wheel loader that is utilized in the capping process, and will continue to be utilized for long-term transfer station operations as well. The wheel loader which was ordered in April of 2022, was delivered shortly after FY 24 began and is now reflected in the FY24 estimate within the proposed budget.

Financial Summary

No operational revenues have been budgeted since FY 15. Revenues for the sale of solid waste compactors brought in \$100,000 in FY 24, and is included in the budget accordingly. By the end of FY 24, the town will have submitted reimbursement requests for closure-related expenses that total approximately \$1,565,000 as part of a \$2,000,000 closure grant that was awarded many years ago by the State of Connecticut. The town will have received 90% of those funds (\$1,406,800) with the remaining 10% to be received after the entire capping process has been completed and certified by the CT DEEP. It is anticipated that \$258,080 will be received in FY 24 which is reflected on the line item entitled "CT DEEP Reimbursement Grant" on page S-3. The FY 25 budget includes a reimbursement from the grant in the amount of \$270,000 (90% of \$300,000), which would leave a remaining balance of the grant of \$136,906.

Estimated Year-End Balance Available for Future Obligations

As planned, the Landfill Fund draws down from the retained earnings in order to fund the landfill capping project. The FY 24 budget assumed that there would be an annual net loss of \$1,514,860. The FY 24 estimated loss is \$774,500, which is \$740,360 better than budgeted. The estimated June 30, 2025 retained earnings balance available for future obligations is expected to be \$18,140,529.

TOWN OF WINDSOR
LANDFILL ENTERPRISE FUND
STATEMENT OF REVENUES AND EXPENSES

| | FY 2023 Actual | FY 2024 Budget | FY 2024 Estimate | FY 2025 Proposed | FY 2025 Adopted |
|--|-------------------|-------------------|---------------------|---------------------|--------------------|
| Operating Revenue | | | | | |
| Other Revenues | - | - | 100,000 | - | - |
| CT DEEP Reimbursement Grant * | - | 297,000 | 258,080 | 270,000 | 270,000 |
| Total Operating Revenue | - | 297,000 | 358,080 | 270,000 | 270,000 |
| Non-Operating Revenue | | | | | |
| Interest Income | 338,732 | 350,000 | 750,000 | 590,000 | 590,000 |
| Total Non-Operating Revenue | 338,732 | 350,000 | 750,000 | 590,000 | 590,000 |
| Total Revenue | 338,732 | 647,000 | 1,108,080 | 860,000 | 860,000 |
| Expenses | | | | | |
| Personnel | 487,488 | 461,240 | 463,710 | 500,390 | 500,390 |
| Supplies | 335,511 | 390,090 | 365,580 | 182,790 | 182,790 |
| Services | 314,219 | 778,940 | 533,840 | 438,440 | 438,440 |
| Maintenance & Repairs | 66,727 | 115,000 | 75,990 | 34,200 | 34,200 |
| Energy & Utility | 49,645 | 39,740 | 53,330 | 44,650 | 44,650 |
| Administrative Overhead | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| Grants & Contributions | 3,000 | 3,000 | 2,380 | 3,000 | 3,000 |
| Capital Outlay | - | 250,000 | 268,640 | - | - |
| Insurance & Permit Fees | 32,395 | 32,250 | 33,270 | 33,250 | 33,250 |
| Total Expenses | 1,338,985 | 2,120,260 | 1,846,740 | 1,286,720 | 1,286,720 |
| Non-Operating Expenses | | | | | |
| Depreciation | 22,720 | 41,600 | 35,840 | 34,530 | 34,530 |
| Total Non-Operating Expenses | 22,720 | 41,600 | 35,840 | 34,530 | 34,530 |
| Total Expenses | 1,361,705 | 2,161,860 | 1,882,580 | 1,321,250 | 1,321,250 |
| Annual Net Operating Income/(loss) | (1,022,973) | (1,514,860) | (774,500) | (461,250) | (461,250) |
| Estimated End of Year Balances | | | | | |
| Available for Future Obligations | 19,376,279 | 18,059,816 | 18,601,779 | 18,140,529 | 18,140,529 |
| *Connecticut Department of Energy and Environmental Protection | | | | | |
| Personnel Requirements | | | | | |
| | FY 2023 Actual | FY 2024 Budget | FY 2024 Estimate | FY 2025 Proposed | FY 2025 Adopted |
| Full Time Equivalents (FTE) | 3.85 | 3.85 | 3.85 | 4.03 | 4.03 |
| Regular Full Time Employees | - | - | - | - | - |
| Regular Part Time Employees | - | - | - | - | - |
| Temporary/Seasonal Employees | - | - | - | - | - |
| Total | 3.85 | 3.85 | 3.85 | 4.03 | 4.03 |

LANDFILL OPERATIONS, CLOSURE & POST-CLOSURE

Products and Services

| | | | |
|--|------------------|--|------------------|
| <i>Landfill Capping Activities</i> | \$548,050 | <i>Administrative</i> | \$111,060 |
| • Perform grading and compaction of clay cover over waste materials | | • Conduct regular site inspections to ensure compliance with federal and state regulations | |
| • Install, grade and seed the topsoil over the clay cover | | • Maintain records according to the State DEEP and the federal EPA regulatory requirements | |
| • Install stormwater drainage structures on the landfill | | • Maintain all federal and state landfill permits | |
| • Maintain and repair stormwater basins on the site. | | • Sample, analyze and issue reports for water quality monitoring as required by federal and state environmental regulations. Continue compliance with the site Stewardship Permit including: | |
| | | ▪ testing leachate discharges | |
| | | ▪ managing site monitoring programs | |
| | | ▪ continuing analysis of decomposition gases | |
| | | ▪ conducting overall landfill engineering projects | |
| | | ▪ complying with federal environmental requirements | |
| | | ▪ assisting with closure of landfill cells. | |
| <i>Landfill Wetlands Project</i> | \$100,000 | <i>Property Maintenance</i> | \$47,650 |
| • Modify and enhance wetlands as agreed upon by the Connecticut Department of Energy and Environmental Protection (DEEP). | | • Perform ground maintenance on approximately 200 acres of landfill property | |
| <i>Landfill Gas Collection System</i> | \$34,800 | • Maintain 13,900 feet of perimeter fence line | |
| • Perform ongoing maintenance to the landfill gas collection system and flare including relaying condensate header lines and repairing well casings as necessary | | • Mow and plant grassed and capped areas | |
| • Perform ongoing and long-term monitoring of the landfill gas flare and collection system. | | • Plow access roads and recycling and transfer station areas | |
| <i>Engineering</i> | \$262,850 | • Provide preventive maintenance for all structures and facilities. | |
| • Provide engineering and survey support services on a contractual basis | | <i>Administrative Overhead</i> | \$50,000 |
| • Sample, analyze and issue reports for water quality monitoring as required by federal and state environmental regulations | | • Payment made to the town for services provided to the landfill by General Fund employees. | |
| • Continue compliance with the state DEEP and the federal Environment Protection Agency (EPA) requirements | | <i>Insurance</i> | \$33,250 |
| • Assist with closure of landfill cells | | • Liability insurance for facilities and premises. | |
| • Collect and analyze storm water samples as required by storm water regulations | | | |
| • Maintain the integrity of approximately 80 groundwater and gas-monitoring wells, in addition to gas collection wells and equipment. | | | |
| <i>Equipment Purchase, Maintenance & Fueling</i> | \$99,060 | | |
| • Inspect, repair, and maintain heavy equipment | | | |
| • Perform scheduled preventive maintenance and oil sampling on equipment to detect major failures before they occur | | | |

Resident Transfer Station Enterprise Fund

**Town of Windsor
FY 2024-2025
Proposed Budget**

RESIDENT TRANSFER STATION ENTERPRISE FUND

INTRODUCTION

Prior to July 1, 2014, the purpose of the transfer station was to provide residents with a highly-competitive low-cost outlet for waste materials which were then ultimately disposed of onsite in the landfill. Once the landfill closed, materials have been transported out of town at an additional cost and are subject to higher disposal fees than other disposal sites charge within our region.

The State of Connecticut continues to operate in the midst of a waste disposal crisis. Due to continued rising disposal costs, the Transfer Station Enterprise Fund has showed negative net annual operating income in recent fiscal years. Although interest rates have offset this trend in FY 24, the FY 25 proposed budget, continues to include steps to bring our pricing models closer to market conditions in order to address these increased disposal costs.

Services

The FY 25 budget proposes the continuation of services including residential drop off of municipal solid waste (MSW), metal recycling, electronic recycling, appliances, propane tanks, mattresses, other recyclable items not collected at the curb, tires, leaves and brush and the continued operation of the Take-It-Or-Leave-It facility. Oversized and bulky waste items and construction and demolition materials are accepted at the transfer station as well. In addition to the existing list of materials that are managed at the Transfer Station, staff began a Food Scraps recycling collection during the second half of FY 23 that continues to recycle these organic materials at the Transfer Station as well.

The Transfer Station facility is available exclusively to Windsor and Bloomfield residents. Presently, the hours of operation are: Monday & Friday 8:00 am - 2:45 pm, Tuesday & Wednesday 10:00 am - 2:45 pm, and Saturday 8:00 am - 3:45 pm.

Fees

As mentioned above, net annual losses in recent fiscal years supports the need to continue to make additional changes to the pricing structure at the Transfer Station in FY 25 in order to mitigate further dependence upon retained earnings and interest earnings to meet our ongoing operational expenses.

The local solid waste marketplace continues to operate in a state of unrest which is expected to continue through 2025. The proposed FY 25 budget includes anticipated expense increases of approximately \$10 per ton for MSW and bulky waste disposal, with no increases to the rate-per-haul. If unaddressed, these fee increases would result in further net annual losses to the Transfer Station. In order to try to maintain a small positive net annual balance, the proposed FY 25 budget includes fee increases to several materials managed at the Transfer Station. The proposed changes to our Transfer Station tipping fees are detailed below.

The current fee for a resident to purchase an annual permit is \$190. A half-year permit is also available for \$100. For residents who do not have a permit, the side-window fee is \$8 for up to three bags (or 100 lbs.) of kitchen-type MSW. Additional bags are currently charged at \$4 each. Town staff has proposed that permits be raised to \$200 and \$105 respectively; side window transactions are not proposed to be increased for FY 24.

The Transfer Station currently charges \$125 per ton for the disposal of brush and \$200 per ton for bulky wastes. Town staff has proposed that these fees be increased to \$135 per ton and \$210 per ton respectively. These tipping fees remain well-aligned with the fees at other disposal facilities within our local marketplace.

Oversized wastes are charged a “volume-based” fee, and that fee is set to cover the costs to manage, transport and dispose of these materials. The fees for these items are currently \$20 for chairs and \$30 for sofas respectively and no changes in this pricing is proposed for FY 24.

Freon-containing appliances, propane tanks and tires are each subject to a fee to cover the costs to properly manage and dispose of these wastes as well. Current fees cover the expense of disposing for the Freon-containing appliances and town staff has proposed that fees remain unchanged for FY 24. Staff proposes no changes to the cost to dispose of tires and propane tanks in FY 25. These costs continue to be well-aligned with fees for these materials at other disposal sites in our area.

China's "National Sword" policy continues to impact the global recyclables market and continues to affect Windsor at the local level. Recyclables that once had value remain an economic liability. No significant changes in the recyclables market are expected during FY 25.

New recycling fees were established in FY 20 for patrons of the transfer station who choose to use the recycling roll-off containers at the transfer station instead of recycling their materials curbside at their homes. Two fees are charged for recyclables based upon size of vehicle. (\$5 per car, \$10 per truck). These fees continue to be in line with similar charges at other facilities within our region and no change is proposed for FY 25.

Mattresses that qualify under the Connecticut Mattress Recycling program are not charged a fee since the site began participation in the program in early FY 18.

Financial Summary

It is anticipated that the total revenues for the Resident Transfer Station Enterprise fund will be \$337,500 for FY 24. This is under budget by \$12,620 and is driven primarily by a continued decrease in the receipt of construction and demolition materials and yard wastes. The FY 24 expenditures are expected to come in under budget by \$17,380. When considered with the costs for the Organics Recycling PILOT program, the resulting annual net income of \$810 is \$10,260 better than budgeted.

The proposed FY 25 budget incorporates the changes to our fee structure recommended above, as well the conversion of a part time scale clerk to full time to meet administrative tasks. If these proposed fee increases are implemented, the FY 25 revenues are anticipated to be \$370,160 and expenses budgeted at \$377,930, resulting in an annual operating loss of \$7,770. When the \$8,000 expense related to our continued Organics Recycling Program is taken into consideration, the result is an annual deficit of \$15,770 budgeted for the Transfer Station Enterprise Fund for FY 25.

As has always been the case, it is important to note that due to the volatility of the recyclables market and additional uncertainty related to regional solid waste disposal issues, the economics of the Transfer Station Enterprise Fund could rise or fall sharply due to broader trends that are beyond the town's control. In addition, waste generation rates for many material types have declined dramatically since the time when the COVID-19 pandemic was at its peak.

If the global recyclable markets rebound to former levels, the Transfer Station Enterprise Fund could show a positive annual balance and would be further supported by the current fee schedule. Conversely, if scrap metal or other markets dip below current levels, the opposite would hold true. Staff continues to look for ways to gain operational efficiencies that could potentially provide future savings related to our transportation and disposal costs in order to keep our fees as low as possible for our residents.

TOWN OF WINDSOR
RESIDENT TRANSFER STATION ENTERPRISE FUND
STATEMENT OF REVENUES AND EXPENSES

| | FY 2023 | FY 2024 | FY 2025 | | |
|---|-----------------|----------------|----------------|-----------------|-----------------|
| | Actual | Budget | Estimate | Proposed | Adopted |
| Operating Revenue | | | | | |
| Charges for Services | 186,676 | 202,320 | 191,740 | 201,610 | 201,610 |
| Permits & Other Revenues | 151,827 | 147,800 | 145,760 | 151,550 | 151,550 |
| Total Operating Revenue | 338,503 | 350,120 | 337,500 | 353,160 | 353,160 |
| Non-Operating Revenue: | | | | | |
| Interest Income | 13,182 | 16,500 | 22,000 | 17,000 | 17,000 |
| Total Non-Operating Revenue | 13,182 | 16,500 | 22,000 | 17,000 | 17,000 |
| Total Revenue | 351,684 | 366,620 | 359,500 | 370,160 | 370,160 |
| Operating Expenses: | | | | | |
| Personnel | 103,603 | 96,570 | 98,800 | 105,710 | 105,710 |
| Supplies | 6,526 | 7,230 | 7,110 | 7,320 | 7,320 |
| Services | 27,475 | 23,430 | 21,860 | 23,170 | 23,170 |
| Services (disposal of MSW) | 55,904 | 56,390 | 50,570 | 54,870 | 54,870 |
| Services (disposal of bulky & oversize) | 154,607 | 166,510 | 159,230 | 172,760 | 172,760 |
| Capital Outlay | - | - | - | - | - |
| Energy & Utility | 11,388 | 13,490 | 13,320 | 14,100 | 14,100 |
| Total Operating Expenses | 359,502 | 363,620 | 350,890 | 377,930 | 377,930 |
| Non-Operating Expenses: | | | | | |
| Organics Recycling PILOT Program | 4,525 | 12,450 | 7,800 | 8,000 | 8,000 |
| Total Non-Operating Expenses | 4,525 | 12,450 | 7,800 | 8,000 | 8,000 |
| Total Expenses | 364,027 | 376,070 | 358,690 | 385,930 | 385,930 |
| Annual Income/(Loss) | (12,343) | (9,450) | 810 | (15,770) | (15,770) |
| Net Assets (Retained Earnings), | | | | | |
| Beginning of Year | 519,630 | 504,980 | 507,287 | 508,097 | 508,097 |
| Net Assets (Retained Earnings), | | | | | |
| End of Year | 507,287 | 495,530 | 508,097 | 492,326 | 492,326 |
| Personnel Requirements | | | | | |
| | FY 2023 | FY 2024 | FY 2025 | | |
| | Actual | Budget | Estimate | Proposed | Adopted |
| Full Time Equivalents (FTE) | 0.15 | 0.15 | 0.15 | 0.97 | 0.97 |
| Regular Full Time Employees | 1.33 | 1.33 | 1.35 | 0.45 | 0.45 |
| Regular Part Time Employees | - | - | - | - | - |
| Temporary/Seasonal Employees | 1.48 | 1.48 | 1.50 | 1.42 | 1.42 |

TOWN OF WINDSOR
RESIDENT TRANSFER STATION ENTERPRISE FUND
OPERATING REVENUES BY SOURCE

| | FY 2023 Actual | FY 2024 Budget | FY 2024 Estimate | FY 2025 Proposed | FY 2025 Adopted |
|--|-------------------|-------------------|---------------------|---------------------|--------------------|
| <u>Residential Bulky & Oversize Waste</u> | | | | | |
| Oversize Waste (typically per item) | 10,520 | 12,320 | 12,360 | 12,610 | 12,610 |
| Construction & Demolition Debris (per ton) | 176,156 | 190,000 | 179,380 | 189,000 | 189,000 |
| Sub-total Residential Bulky & Oversize Waste | 186,676 | 202,320 | 191,740 | 201,610 | 201,610 |
| <u>Permit Fees & Other Revenues</u> | | | | | |
| Permit Fees | 57,610 | 56,200 | 54,180 | 54,170 | 54,170 |
| Fee for "Side Window" Transactions | 18,275 | 21,190 | 17,980 | 18,430 | 18,430 |
| Sale of Scrap Metal & Cardboard | 18,962 | 17,990 | 20,030 | 20,230 | 20,230 |
| Fees for Items not Disposed (Tires, Propane, Textiles, etc.) | 13,395 | 13,290 | 13,560 | 13,970 | 13,970 |
| Yard Waste Revenues (Non-Disposed) | 32,585 | 28,130 | 29,010 | 33,750 | 33,750 |
| Recycling Administrative Payment | 11,000 | 11,000 | 11,000 | 11,000 | 11,000 |
| Sub-total Permit Fees & Other Revenues | 151,827 | 147,800 | 145,760 | 151,550 | 151,550 |
| TOTAL OPERATING REVENUES | 338,503 | 350,120 | 337,500 | 353,160 | 353,160 |

RESIDENT TRANSFER STATION
Products and Services

| | |
|--|------------|
| <i>Solid Waste Management</i> | \$ 14,000 |
| • Process permit holders and approximately 3,850 single-time users through the transfer station | |
| • Process approximately 325 residential permit renewal applications | |
| • Conduct regular site inspections to ensure compliance with federal and state regulations | |
| • Coordinate the handling and processing of roll-off containers at the transfer station with the hauling contractor | |
| • Weigh and process 7,960 residential vehicles per year transporting bulky and oversized waste to | |
| • the facility | |
| • Coordinate the processing of yard waste at the site. | |
| <i>Recycling Service</i> | \$ 136,300 |
| • Collect and market recyclable materials such as - metal, textiles, paint, tires and batteries | |
| • Manage the Take-It-Or-Leave-It facility at the site | |
| • Quarterly and annual tracking and reporting of residential and commercial recycling to the Department of Energy and Environmental Protection (DEEP). | |
| <i>Solid Waste Transportation & Disposal Expense</i> | \$ 227,630 |
| • Transportation and Disposal expenses for MSW and bulky and oversized wastes hauled away from the facility. | |

Adult Day Care Enterprise Fund

**Town of Windsor
FY 2024-2025
Proposed Budget**

CARING CONNECTION ADULT DAY CARE ENTERPRISE FUND

INTRODUCTION

Established in 1987, the Caring Connection was created by innovators in the field of eldercare. In alignment with its core values, the Town of Windsor responded to the need for a caregiving service that supported frail elders and their family caregivers. For over 36 years, the talented staff of the Caring Connection has cared for elder citizens from Windsor and surrounding towns with professionalism and compassion. Recently, due to the COVID-19 pandemic, because a number of Adult Day centers closed, clients from more outlying areas have sought the services of the Caring Connection, a medical model adult day center. The Caring Connection is certified by the Connecticut Association of Adult Day Centers and the Connecticut Department of Social Services, offering clients skilled nursing, therapeutic recreation, healthy nutrition, family counseling, personal care, socialization and transportation. Space is allocated for speech, physical and occupational therapists to provide their services as ordered by physicians.

Business at the Caring Connection since March 2020 has seen a return to a **new norm**. Census numbers have been steadily increasing. Clients/caregivers choose whether to have their loved one wear a mask. Open communication between our families and nursing staff as well as good infection control practices and vaccine encouragement make up our best practices in conjunction with support from the Town of Windsor Health Department as needed.

FY 24 brought much recognition to the plight of Adult Day Centers on the state level. Grant money was received to help offset the center's losses incurred during the pandemic and to address inflation and increased cost to services. Regular census analysis has indicated that our niche Friday program of creative arts therapy attracts clients to that day. We plan to utilize some of the grant funding we received to add a second niche program, music therapy, on another day of the week to boost attendance on that day as well as attract new clients to this special addition to our program.

Through the efforts of the coordinator and Google advertising, our census continues to grow. In order to accommodate this growth and to attract the most qualified individuals to our team, appropriate salaries and market adjustments for our current very dedicated staff are needed. Our plan is to utilize funds from the grant monies received to off-set these costs. By maintaining a robust presence on Google, we ensure that when families are seeking an adult day program for their loved ones, the Caring Connection is prominently featured in search results.

The Caring Connection continues to research creative, cost-effective ways to accommodate transportation needs of our clients by working in tandem with Town of Windsor Senior Transportation to accomplish the most cost effective ways to provide this service. Future use of grant monies towards transportation may be used to bolster census.

The increase to census this past year has contributed to a revenue increase as well as an increase to the state Medicaid rate paid for services which went from \$90.33 to \$98.10 or 8.6% increase. The budget includes an update to the price guide. The proposal is to include a range of fees for our services in line with how the state rates have been increasing the past couple of years. The range will be \$100.00 to \$130.00 for a full day and \$65.00 to \$90.00 for a half day. We will continue to charge a rate slightly above the current state rate in order to always be able to collect the maximum the state will pay, now with the flexibility to adjust rates in real time as the state increases their rate.

While financial challenges at the Caring Connection continue, we are estimating an annual loss of \$101,320, which is \$77,480 better than the budgeted \$178,800 loss for FY 24 adopted budget. Total revenues are estimated to be \$414,380, which is an increase of \$121,720 over the adopted revenues. Total expenditures are up \$44,240 or 9.4% due to increases in Personnel and inflation costs related to Supplies that are all linked to the impact of a higher census.

Overall FY 25 revenues have been adjusted based on our current census trends and are projected to be \$508,900, which is an increase of \$216,240 higher than the FY 24 adopted budget. Total FY 25 proposed expenditures reflect an increase of \$96,730 or 20.5% as compared to the FY 24 budget, which is in line with a projected census increase. The FY 25 budget is projected to have a \$65,320 shortfall between revenues and expenses.

Our community partners continue to be an integral component of our FY 25 marketing efforts including surrounding senior centers and communities, physician offices and social/caseworkers with emphasis in Windsor, Hartford, Bloomfield and Windsor Locks.

TOWN OF WINDSOR
CARING CONNECTION ENTERPRISE FUND
STATEMENT OF REVENUES AND EXPENSES

| | FY 2023 Actual | FY 2024 Budget | FY 2024 Estimate | FY 2025 Proposed | FY 2025 Adopted |
|--|-------------------|-------------------|---------------------|---------------------|--------------------|
| Operating Revenue: | | | | | |
| Charges For Services | 269,387 | 268,260 | 388,180 | 483,000 | 483,000 |
| Permits & Other Revenues | 50,652 | 20,000 | 20,000 | 20,000 | 20,000 |
| Total Operating Revenue | <u>320,039</u> | <u>288,260</u> | <u>408,180</u> | <u>503,000</u> | <u>503,000</u> |
| Non-Operating Revenue: | | | | | |
| Donations | 3,100 | 3,200 | 3,200 | 3,200 | 3,200 |
| Interest Income | 1,007 | 1,200 | 3,000 | 2,700 | 2,700 |
| Total Non-Operating Revenue | <u>4,107</u> | <u>4,400</u> | <u>6,200</u> | <u>5,900</u> | <u>5,900</u> |
| Total Revenue | 324,146 | 292,660 | 414,380 | 508,900 | 508,900 |
| Operating Expenses: | | | | | |
| Personnel | 252,098 | 271,110 | 295,070 | 329,470 | 329,470 |
| Supplies | 14,372 | 8,380 | 10,150 | 12,950 | 12,950 |
| Services | 34,876 | 51,110 | 70,910 | 87,580 | 87,580 |
| Marketing | 5,684 | 8,900 | 8,900 | 10,500 | 10,500 |
| Energy & Utility | 4,384 | 4,350 | 4,590 | 4,800 | 4,800 |
| Rent | 65,090 | 65,090 | 65,090 | 65,090 | 65,090 |
| Transfer Payment to GF Transportation Unit | 55,448 | 61,520 | 59,990 | 62,830 | 62,830 |
| Other (bad debt) | 1,140 | 1,000 | 1,000 | 1,000 | 1,000 |
| Total Operating Expenses | <u>433,092</u> | <u>471,460</u> | <u>515,700</u> | <u>574,220</u> | <u>574,220</u> |
| Non-Operating Expenses: | | | | | |
| Depreciation | - | - | - | - | - |
| Total Non-Operating Expenses | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total Expenses | 433,092 | 471,460 | 515,700 | 574,220 | 574,220 |
| Annual Income/(Loss) | (108,946) | (178,800) | (101,320) | (65,320) | (65,320) |
| Net Assets (Retained Earnings), Beginning of Year | 18,680 | 42,570 | 49,734 | 115,914 | 115,914 |
| Transfer In - General Fund - General Services | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| Transfer In - General Fund - Fund Balance | - | - | - | - | - |
| Transfer In - State Covid Relief Funds | - | - | 7,500 | 32,500 | 32,500 |
| Transfer In - American Rescue Fund | 40,000 | 60,000 | 60,000 | - | - |
| Net Assets (Retained Earnings), End of Year | \$ 49,734 | \$ 23,770 | \$ 115,914 | \$ 183,094 | \$ 183,094 |
| Personnel Requirements | | | | | |
| | FY 2023 Actual | FY 2024 Budget | FY 2024 Estimate | FY 2025 Proposed | FY 2025 Adopted |
| Full Time Equivalents (FTE) | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Regular Full Time Employees | 1.41 | 2.10 | 2.36 | 2.91 | 2.91 |
| Regular Part Time Employees | 3.41 | 4.10 | 4.36 | 4.91 | 4.91 |
| Total | | | | | |

ADMINISTRATION

Administration coordinates the overall operation of the enterprise fund including financial management, education, community outreach, marketing, case management and supervision of paid and volunteer personnel.

Expenditures

| Expenditures by Category | FY 2024 | | FY 2025 | |
|--------------------------|----------------|----------------|----------------|----------------|
| | Budget | Estimate | Proposed | Adopted |
| Personnel | 108,830 | 109,520 | 113,710 | 113,710 |
| Supplies | 1,180 | 1,870 | 2,150 | 2,150 |
| Services | 5,780 | 6,180 | 7,950 | 7,950 |
| Marketing | 8,900 | 8,900 | 10,500 | 10,500 |
| Maintenance & Repair | - | - | - | - |
| Energy & Utility | 4,350 | 4,590 | 4,800 | 4,800 |
| Administration | - | - | - | - |
| Rent Expense | 65,090 | 65,090 | 65,090 | 65,090 |
| Other | 1,000 | 1,000 | 1,000 | 1,000 |
| Total Expenses | 195,130 | 197,150 | 205,200 | 205,200 |

Personnel Requirements

| Full Time Equivalents (FTE) | FY 2024 | | FY 2025 | |
|------------------------------|-------------|-------------|-------------|-------------|
| | Budget | Estimate | Proposed | Adopted |
| Regular Full Time Employees | 1.00 | 1.00 | 1.00 | 1.00 |
| Regular Part Time Employees | 0.20 | 0.15 | 0.20 | 0.20 |
| Temporary/Seasonal Employees | - | - | - | - |
| Total FTEs | 1.20 | 1.15 | 1.20 | 1.20 |

Budget Commentary

The FY 24 expenditures are expected to come in over budget by \$2,020 or 1.0% primarily due to a market adjustment in Personnel costs and Supplies. The FY 25 proposed budget reflects an increase of \$10,070 or 5.2% as compared to the FY 24 budget due to increases in Personnel costs and Supplies as a result of a higher projected census.

ADMINISTRATION

Products & Services

| | | |
|--|------------------|--|
| <i>Administration</i> | <i>\$178,450</i> | |
| <ul style="list-style-type: none">• Develop the budget and monitor the overall financial operation of the program including accounts receivable, accounts payable, payroll, grant writing and administration, fundraising and donations• Update all policies and procedures, admissions, discharges and medical records to maintain CT Association of Adult Day Health Center's peer review certification to receive federal and state funding• Prepare and write grants, contracts and monthly reports for the Home Care for Elders program, Veteran's Administration, North Central Area of Aging IIIB, Alzheimer's Aide Grant, Association and Respite Care program, Reynolds Foundation, United States Department of Agriculture Child & Adult Food program and Bank of America grants• Supervise and provide orientation for all personnel, volunteers and students including scheduling and conducting all mandatory in-service training• Provide administrative support to all areas on the interdisciplinary team• Provide counseling, information, support and referrals to clients and caregivers• Provide an "hourly day center program". This program fills a community need for individuals who require only intermittent adult day services• Produce a monthly newsletter in conjunction with nursing, therapeutic recreation and transportation services• Oversee the Therapeutic Recreation program including planning and development of the monthly calendar, leading select activities and assisting with off-site trips• Complete all required client therapeutic recreation goals, assessments and care plans• Inventory and order all supplies for art, music and therapeutic recreation programs. | | |
| <i>Marketing</i> | <i>\$8,900</i> | |
| <ul style="list-style-type: none">• Develop outreach efforts and market the program to the community and the private sector. | | |

NURSING

The nursing division provides health services including assessments, daily medical monitoring, administration of medications, care planning, coordination of medical and therapy appointments, personal care services and emergency care.

Expenditures

| Expenditures by Category | FY 2024 | | FY 2025 | |
|--------------------------|----------------|----------------|----------------|----------------|
| | Budget | Estimate | Proposed | Adopted |
| Personnel | 139,880 | 161,890 | 190,510 | 190,510 |
| Supplies | 5,600 | 6,440 | 8,400 | 8,400 |
| Services | 37,530 | 49,430 | 55,630 | 55,630 |
| Marketing | - | - | - | - |
| Maintenance & Repair | - | - | - | - |
| Energy & Utility | - | - | - | - |
| Administration | - | - | - | - |
| Rent Expense | - | - | - | - |
| Other | - | - | - | - |
| Total Expenses | 183,010 | 217,760 | 254,540 | 254,540 |

Personnel Requirements

| Full Time Equivalents (FTE) | FY 2024 | | FY 2025 | |
|------------------------------|-------------|-------------|-------------|-------------|
| | Budget | Estimate | Proposed | Adopted |
| Regular Full Time Employees | 1.00 | 1.00 | 1.00 | 1.00 |
| Regular Part Time Employees | 1.40 | 1.70 | 2.20 | 2.20 |
| Temporary/Seasonal Employees | - | - | - | - |
| Total FTEs | 2.40 | 2.70 | 3.20 | 3.20 |

Budget Commentary

The FY 24 expenditures are expected to be over budget by \$34,750 or 19.0% mostly due to increased nursing services needed as a result of the increased census. The FY 25 proposed budget reflects an increase of \$71,530 or 39.1% as compared to the FY 24 budget due to Personnel costs for minimum wage compression as well as increased nursing services due to the projected increased census. Other increases are in Services for food costs.

NURSING

Products & Services

Skilled/Non-Skilled Nursing \$195,000

- Monitor daily medical status: weight, blood pressure and pulse
- Monitor behavior modification, range of motion exercises, nail care and incontinence
- Administer emergency care
- Provide restorative and rehabilitative nursing
- Administer, order, document and store medications. Update physician orders as needed
- Supply wound and skin treatments as ordered by physician
- Prepare snack calendar and daily snacks
- Monitor meal service, diets and purchase groceries
- Arrange for all vaccines, including purified protein derivatives (Tuberculosis testing) and seasonal flu for clients and staff
- Develop interdisciplinary care plans for each individual client and review with caregivers on a 6-month basis
- Monitor and provide special needs diets, provide set ups and cueing as needed
- Assist clients with activities of daily living including walking, eating, toileting, grooming and personal care
- Assist with the planning and development of the monthly calendar, leading select activities and assisting with "out trips."

Case Management

\$20,080

- Assess and evaluate all clients for intake in conjunction with administration, caregivers and case managers
- Develop interdisciplinary care plan with client, caregivers and social service agencies
- Review and assess clients for signs of change in mental, physical and emotional condition and report issues to caregivers, case managers and/or physicians
- Arrange for community services and discharge planning
- Serve as client advocate and report any issues to appropriate authorities.

Communication, Record Keeping,

\$36,320

Training and Education

- Maintain daily documentation of care through flow sheets including meal intake, toileting, ambulation, medications, treatments, hygiene, mental status and behavior
- Write monthly summaries on each client and complete a 6-month review for each client in compliance with the State of CT Community Care client and care plans
- Provide mandatory in-services with staff
- Coordinate medical and therapy appointments with transportation for clients.

THERAPEUTIC RECREATION

Therapeutic Recreation delivers a quality therapeutic recreation program with the objective of maintaining and improving the capacity of lifelong skills and improving physical and emotional well-being, and encouraging and fostering community involvement and individual interests.

Operating Expenses

| Expenditures by Category | FY 2024 | | FY 2025 | |
|--------------------------|---------------|---------------|---------------|---------------|
| | Budget | Estimate | Proposed | Adopted |
| Personnel | 22,400 | 23,660 | 25,250 | 25,250 |
| Supplies | 1,600 | 1,840 | 2,400 | 2,400 |
| Services | 7,800 | 15,300 | 24,000 | 24,000 |
| Marketing | - | - | - | - |
| Maintenance & Repair | - | - | - | - |
| Energy & Utility | - | - | - | - |
| Administration | - | - | - | - |
| Rent Expense | - | - | - | - |
| Other | - | - | - | - |
| Total Expenses | 31,800 | 40,800 | 51,650 | 51,650 |

Personnel Requirements

| Full Time Equivalents (FTE) | FY 2024 | | FY 2025 | |
|------------------------------|-------------|-------------|-------------|-------------|
| | Budget | Estimate | Proposed | Adopted |
| Regular Full Time Employees | - | - | - | - |
| Regular Part Time Employees | 0.50 | 0.51 | 0.51 | 0.51 |
| Temporary/Seasonal Employees | - | - | - | - |
| Total FTEs | 0.50 | 0.51 | 0.51 | 0.51 |

Budget Commentary

The FY 24 expenditures are expected to come in over budget by \$9,000 or 28.3% due to increased therapeutic recreation staff as a result of census increases. The program director, being a Therapeutic Recreation Director, supervises that aspect of the program at this time. The FY 25 proposed budget reflects an increase of \$19,850 or 62.4% as compared to the FY 24 budget due to increases in Services for additional creative arts therapy and entertainment as a result of the projected increased census, as well as Personnel costs for increased hours for the part time therapeutic recreation coordinator.

THERAPEUTIC RECREATION

Products & Services

Therapeutic Programming \$50,260

- Assist in developing, planning, and implementing a therapeutic recreation program designed to meet clients' cognitive, social, physical, and spiritual needs
- Involve clients in ongoing intergenerational community programs with Windsor schools, Loomis Chaffee school and the Child Development Center programs
- Assist with integrating clients in the community via attendance at cultural events (external), restaurants, and shops outside the Caring Connection
- Provide special programming for clients with Alzheimer's disease and related dementias
- Further enhance ongoing therapeutic music therapy and creative arts programs

TRANSPORTATION

Transportation Services provides safe, accessible and assisted transportation for all handicapped and disabled adults.

Expenditures

| Expenditures by Category | FY 2024 | | FY 2025 | |
|--|---------------|---------------|---------------|---------------|
| | Budget | Estimate | Proposed | Adopted |
| Personnel | - | - | - | - |
| Supplies | - | - | - | - |
| Services | - | - | - | - |
| Marketing | - | - | - | - |
| Maintenance & Repair | - | - | - | - |
| Energy & Utility | - | - | - | - |
| Administration | - | - | - | - |
| Rent Expense | - | - | - | - |
| Other | - | - | - | - |
| Transfer Payment to GF Transportation Unit | 61,520 | 59,990 | 62,830 | 62,830 |
| Total Expenses | 61,520 | 59,990 | 62,830 | 62,830 |

Personnel Requirements

| Full Time Equivalents (FTE) | FY 2024 | | FY 2025 | |
|------------------------------|----------|----------|----------|----------|
| | Budget | Estimate | Proposed | Adopted |
| Regular Full Time Employees | - | - | - | - |
| Regular Part Time Employees | - | - | - | - |
| Temporary/Seasonal Employees | - | - | - | - |
| Total FTEs | - | - | - | - |

Budget Commentary

The FY 24 estimate is projected to come in under budget by \$1,530 or 2.5% due to a lower than expected ridership. The FY 25 proposed budget reflects an increase of \$1,310 or 2.1% as compared to the FY 24 budget due to increased transportation costs for gasoline.

TRANSPORTATION

Products & Services

Daily Transportation \$62,830

- Transfer payment to the General Fund to pay for services provided by the Transportation Unit in Recreation & Leisure Services.

ADULT DAY CARE ENTERPRISE FUND

FY 2024 Highlights

The Caring Connection Adult Day Health Center continues to maintain its excellent reputation as a municipally-operated, community-based adult day health center. The center is a member of the Connecticut Association of Adult Day Health Centers, the Connecticut Association of Not-for-Profits Agencies and the National Council on Aging. FY 23 was our re-accreditation year when the Center once again had a deficiency-free review with commendation.

In addition to our digital media presence, FY 24 marketing efforts included in-person senior health and wellness fairs here in Windsor, Windsor Locks, and neighboring Bloomfield.

Once again in FY 24, staff, clients and their families donated to the Social Services “Socktober” drive. At our birthday open-house art show event donations of art supplies were collected to support Windsor’s Project Santa. It was an honor to participate in both of these wonderful Windsor community projects.

Clients, caregivers and the Caring Connection program continued to receive benefits from outside funding sources in FY 24 including:

- Home Care for Elders Program (Connecticut Community Care, Inc.)
- North Central Area Agency on Aging (IIIB/Client Subsidies, Alzheimer's Aide Grant, 111E Respite Care Funding)
- Connecticut Chapter Alzheimer's Association
- State of Connecticut Department of Social Services
- Veteran's Administration
- United States Department of Agriculture Adult Day Care Food Grant via State of Connecticut Department of Education
- Granger Trust
- Reynolds Foundation
- Memorial donations

Other Fiscal Year 2024 program highlights include:

- Host site for Governor's signing of House Bill 6677 for Adult Day Services.
- Act as a site for UCONN and Central Nursing students
- Act as a site for Goodwin College Dental Assistant Program
- More robust social media presence including the use of sponsored Facebook posts to boost in-house events
- 36th anniversary celebration and art show
- Participation in a community art exhibit at the Mandell JCC in December 2023
- Sharing of Movement Therapy Leslie University Master's Intern with Windsor Senior Center participants bringing a space for creative expression through movement and exercise activities three times a week with our aftercare clients
- Host creative arts therapy semester intern from Springfield College working weekly in conjunction with our creative arts therapist
- Third annual “Longest Day Concert on the Green” celebrating caregivers on the longest day of the year.

SPECIAL REVENUE FUNDS

Caring Connection Adult Day Center

| Project # | Project Name | FY 2024 | | | FY 2025 | | | |
|-----------|---------------------------------|-------------------------------|-----------------------|------------------------|--------------------------------|-------------------|-----------------------|--------------------------------|
| | | Beginning Balance (7/1/23) | Projected Revenue | Estimated Expenditures | Projected Balance (6/30/24) | Projected Revenue | Budgeted Expenditures | Projected Balance (6/30/25) |
| 0810 | Covid State Fiscal Relief Funds | - | 115,390 | 7,500 | 107,890 | - | 32,500 | 75,390 |
| | | <u>-</u> | <u>115,390</u> | <u>7,500</u> | <u>107,890</u> | <u>-</u> | <u>32,500</u> | <u>75,390</u> |

#0810- Covid State Fiscal Relief Funds - This grant was received from the Department of Social Services to assist senior day centers in staying open after experiencing financial loss during the Covid-19 Pandemic. The plan for spending includes expansion of recreational therapy, transportation and purchases for furniture and equipment.

Child Development Enterprise Fund

**Town of Windsor
FY 2024-2025
Proposed Budget**

WINDSOR MONTESSORI SCHOOL CHILD DEVELOPMENT ENTERPRISE FUND

INTRODUCTION

The National Association for the Education of Young Children (NAEYC) accredited Windsor Discovery Center and Montessori School, located at the Milo W. Peck building, has provided extraordinary educational learning experiences for over 40 years. During the school year, the center will serve more than 112 children from 96 families in the following programs: Infant/Toddler Care, Montessori Toddler, Montessori Primary, Montessori Kindergarten and Elementary after-school care. During the summer months, we offer a variety of programs with separate enrollments serving an average of 88 children per week with an age range between 18 months to 10 years.

The Montessori School added a Primary classroom for the 2023-2024 academic school year. During the summer of 2023, one teacher attended Montessori Training to ensure all Primary Lead staff were properly trained. We have ninety-five percent enrollment across all programs with 100 students on the waiting list. The new kindergarten entrance age will have a significant impact on the acceptance rate for the 2024-2025 Primary Program. Based on the current enrollment and spaces available for siblings, we do not anticipate openings in the programs for children under three years old for the 2024-2025 school year. In January of 2024, we started processing applications for the 2024-2025 school year. We will accommodate as many families as we can from the Primary waiting list to keep the school enrollment at one hundred percent capacity.

The Child Development fund is estimating a loss of \$25,000 in FY 24 as compared to a budgeted loss of \$5,350. This is primarily due to three vacancies and withdrawals due to family circumstances in the new classroom for the academic year.

An operating loss of \$6,360 is projected for the Child Development fund for FY 25 as compared to our projected budgeted loss of \$5,350 for FY 24. The FY 25 budget was developed with four Primary classrooms, three classrooms for children under three and an after-school program for elementary students. At this time, our program does not have room for students under three until July 2025, due to the births of siblings of enrolled children.

September 2024 marks the end of the State of CT Office of Early Childhood (OEC) Ready, Set Rebuild Stabilization grant funding. These funds, distributed to childcare providers during and following the COVID pandemic, were to assist child care providers to stabilize programs to ensure the workforce had reliable child care. In an effort to retain and attract qualified staff, we utilized the grant money for hourly wage increases, tuition reimbursements, minimum wages increases, staff performance payments and to address pay compression. The grant funds helped to offset operating expenses and allowed for increased starting pay to attract qualified candidates. We are currently in the planning process for some facility upgrades that will enable us to exhaust the grant funding before the September 2024 deadline.

The FY 25 proposed revenue includes an increase in tuition for all Montessori and summer programs. The FY 25 proposed expenditures are based on adopted staffing patterns and reflect an increase of \$80,220 over the FY 24 adopted budget.

Our marketing efforts continue to generate waiting lists in all of the programs offered. Parent referrals, the birth of siblings and word of mouth continue to be driving forces in our enrollment.

We will continue to offer full and half-day programs five days per week in the Primary and Toddler Montessori classrooms, full-time infant/toddler care and after-school care for elementary students at the Discovery Center.

TOWN OF WINDSOR
CHILD DEVELOPMENT ENTERPRISE FUND
STATEMENT OF REVENUES AND EXPENSES

| | FY 2023 Actual | FY 2024 Budget | FY 2024 Estimate | FY 2025 Proposed | FY 2025 Adopted |
|--|-------------------|-------------------|---------------------|---------------------|--------------------|
| Operating Revenue: | | | | | |
| Charges For Services | 1,227,786 | 1,466,890 | 1,417,470 | 1,551,170 | 1,551,170 |
| Permits & Other Revenues | 55,820 | 30,600 | 27,400 | 21,000 | 21,000 |
| Total Operating Revenue | 1,283,606 | 1,497,490 | 1,444,870 | 1,572,170 | 1,572,170 |
| Non-Operating Revenue: | | | | | |
| Donations | 100 | - | - | - | - |
| Interest Income | 6,764 | 5,500 | 13,000 | 11,000 | 11,000 |
| Total Non-Operating Revenue | 6,864 | 5,500 | 13,000 | 11,000 | 11,000 |
| Total Revenue | 1,290,470 | 1,502,990 | 1,457,870 | 1,583,170 | 1,583,170 |
| Operating Expenses: | | | | | |
| Personnel | 1,032,985 | 1,274,460 | 1,249,920 | 1,344,880 | 1,344,880 |
| Supplies | 18,961 | 33,750 | 33,700 | 33,850 | 33,850 |
| Services | 38,572 | 50,000 | 51,230 | 58,000 | 58,000 |
| Marketing | 3,706 | 5,000 | 5,000 | 5,000 | 5,000 |
| Maintenance & Repairs | 242 | 10,300 | 10,300 | 15,000 | 15,000 |
| Energy & Utility | 10,223 | 13,000 | 10,000 | 10,000 | 10,000 |
| Rent | 118,830 | 118,830 | 118,830 | 118,830 | 118,830 |
| Other (bad debt) | 3,513 | 2,000 | 2,000 | 2,000 | 2,000 |
| Total Operating Expenses | 1,227,032 | 1,507,340 | 1,480,980 | 1,587,560 | 1,587,560 |
| Non-Operating Expenses: | | | | | |
| Depreciation | 1,486 | 1,000 | 1,970 | 1,970 | 1,970 |
| Total Non-Operating Expenses | 1,486 | 1,000 | 1,970 | 1,970 | 1,970 |
| Total Expenses | 1,228,518 | 1,508,340 | 1,482,950 | 1,589,530 | 1,589,530 |
| Annual Income/(Loss) | 61,952 | (5,350) | (25,080) | (6,360) | (6,360) |
| Net Assets (Retained Earnings), Beginning of Year | 215,158 | 195,748 | 337,590 | 328,240 | 328,240 |
| Transfer In - General Fund - Fund Balance | - | - | - | - | - |
| OEC Stabilization Grant Funds Used | 60,480 | 24,560 | 15,730 | - | - |
| Net Assets (Retained Earnings), End of Year | 337,590 | 214,958 | 328,240 | 321,880 | 321,880 |
| Personnel Requirements | | | | | |
| | FY 2023 Actual | FY 2024 Budget | FY 2024 Estimate | FY 2025 Proposed | FY 2025 Adopted |
| Full Time Equivalents (FTE) | 10.88 | 13.00 | 10.92 | 13.00 | 13.00 |
| Regular Full Time Employees | 6.62 | 7.18 | 7.44 | 8.18 | 8.18 |
| Regular Part Time Employees | - | - | - | - | - |
| Temporary/Seasonal Employees | - | - | - | - | - |
| Total | 17.50 | 20.18 | 18.36 | 21.18 | 21.18 |

INFANT/TODDLER PROGRAMS

The Windsor Montessori School and Discovery Center offers three programs for children between the ages of six weeks and three years. Full-day infant/toddler child care and Montessori Toddler care. A half-day school year program is also offered for the Montessori Toddler program. During the summer months an eight week half-day program is offered.

Expenditures

| Expenditures by Category | FY 2024 | | FY 2025 | |
|--------------------------|----------------|----------------|----------------|----------------|
| | Budget | Estimate | Proposed | Adopted |
| Personnel | 382,770 | 336,520 | 400,710 | 400,710 |
| Supplies | 8,440 | 8,430 | 8,460 | 8,460 |
| Services | 12,500 | 12,810 | 14,500 | 14,500 |
| Marketing | 2,500 | 2,500 | 2,500 | 2,500 |
| Maintenance & Repair | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Energy & Utility | - | - | - | - |
| Rent | - | - | - | - |
| Other | 1,000 | 1,000 | 1,000 | 1,000 |
| Total Expenses | 407,210 | 361,260 | 427,170 | 427,170 |

Personnel Requirements

| Full Time Equivalents (FTE) | FY 2024 | | FY 2025 | |
|------------------------------|-------------|-------------|-------------|-------------|
| | Budget | Estimate | Proposed | Adopted |
| Regular Full Time Employees | 4.50 | 4.54 | 4.50 | 4.50 |
| Regular Part Time Employees | 2.74 | 2.74 | 2.74 | 2.74 |
| Temporary/Seasonal Employees | - | - | - | - |
| Total FTEs | 7.24 | 7.28 | 7.24 | 7.24 |

Budget Commentary

The FY 24 expenditures are expected to come in under budget by \$45,950 or 11.3% due to savings from a maternity leave of a teacher assistant and the inability to fill the vacancy for the remainder of the year. The FY 25 proposed budget reflects an increase of \$19,960 or 4.9% as compared to the FY 24 adopted budget primarily due to Personnel costs.

INFANT/TODDLER PROGRAMS

Products & Services

Infant/Toddler

\$178,050

- Conduct a year-round, full-time program for 8 children aged six weeks to twenty months
- Provide monthly field trips for eight infants
- Provide weekly music class for eight infants.

Montessori Toddler

\$249,120

- Provide eight half-day spaces for children 18 months to three years (10 Month Program)
- Provide one full-day, year-round program for eight children ages 18 months to three years
- Provide an eight-week half-day summer program for eight toddlers
- Provide monthly Mindfulness Yoga for 16 children
- Provide weekly music class for 16 children
- Provide monthly field trips for 16 children.

PRESCHOOL/KINDERGARTEN PROGRAMS

The Windsor Montessori School and Discovery Center provides the Montessori method of education and development in a thoughtfully prepared learning environment for children three through five years of age. The school year programs and summer programs are offered on a half day or full day schedule. During the school year, a total of 60 children are served in these programs with additional enrollment during the summer months.

Expenditures

| Expenditures by Category | FY 2024 | | FY 2025 | |
|--------------------------|----------------|----------------|----------------|----------------|
| | Budget | Estimate | Proposed | Adopted |
| Personnel | 603,060 | 622,230 | 622,180 | 622,180 |
| Supplies | 20,250 | 20,210 | 20,310 | 20,310 |
| Services | 30,000 | 30,740 | 34,800 | 34,800 |
| Marketing | 1,250 | 1,250 | 1,250 | 1,250 |
| Maintenance & Repair | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Energy & Utility | - | - | - | - |
| Rent | - | - | - | - |
| Other | 1,000 | 1,000 | 1,000 | 1,000 |
| Total Expenses | 655,560 | 675,430 | 679,540 | 679,540 |

Personnel Requirements

| Full Time Equivalents (FTE) | FY 2024 | | FY 2025 | |
|------------------------------|-------------|-------------|-------------|-------------|
| | Budget | Estimate | Proposed | Adopted |
| Regular Full Time Employees | 5.83 | 5.83 | 5.83 | 5.83 |
| Regular Part Time Employees | 3.95 | 4.13 | 4.13 | 4.13 |
| Temporary/Seasonal Employees | - | - | - | - |
| Total FTEs | 9.78 | 9.96 | 9.96 | 9.96 |

Budget Commentary

The FY 24 expenditures are expected to come in over budget by \$19,870 or 3.0% due to a market salary increase for all staff. The FY 25 proposed budget reflects an increase of \$23,980 or 3.7% as compared to the FY 24 budget due primarily to Personnel costs including salary adjustments.

PRESCHOOL/KINDERGARTEN PROGRAMS

Products & Services

| | | | |
|---|-----------|--|----------|
| <i>Montessori</i> | \$591,610 | <i>Preschool Summer Program</i> | \$87,930 |
| • Provide a Montessori educational experience for children ages 32 months through five years on a full or half-day schedule from August to June | | • Conduct a nine-week theme-based preschool summer program for children ages three and four. | |

• Provide weekly music and Spanish classes to all students.

• Provide monthly mindfulness yoga classes for all students

• Provide monthly internal field trips for all children.

ELEMENTARY PROGRAMS

The Windsor Montessori School and Discovery Center provides before and after-school child care during the school year for families whose children attend Oliver Ellsworth, Kennedy, Sage Park Middle schools and/or private elementary schools. A full day summer camp is offered for nine weeks during the summer months for children entering kindergarten through fourth grade.

Expenditures

| Expenditures by Category | FY 2024 | | FY 2025 | |
|--------------------------|---------|----------|----------|---------|
| | Budget | Estimate | Proposed | Adopted |
| Personnel | 107,560 | 109,280 | 115,320 | 115,320 |
| Supplies | 5,060 | 5,060 | 5,080 | 5,080 |
| Services | 7,500 | 7,680 | 8,700 | 8,700 |
| Marketing | 1,250 | 1,250 | 1,250 | 1,250 |
| Maintenance & Repair | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Energy & Utility | - | - | - | - |
| Rent | - | - | - | - |
| Other | - | - | - | - |
| Total Expenses | 121,370 | 123,270 | 130,350 | 130,350 |

Personnel Requirements

| Full Time Equivalents (FTE) | FY 2024 | | FY 2025 | |
|------------------------------|---------|----------|----------|---------|
| | Budget | Estimate | Proposed | Adopted |
| Regular Full Time Employees | 0.67 | 0.67 | 0.67 | 0.67 |
| Regular Part Time Employees | 1.44 | 1.44 | 1.44 | 1.44 |
| Temporary/Seasonal Employees | - | - | - | - |
| Total FTEs | 2.11 | 2.11 | 2.11 | 2.11 |

Budget Commentary

The FY 24 expenditures are expected to come in over budget by \$1,900 or 1.6% primarily due Personnel costs. The FY 25 proposed budget reflects an increase of \$8,980 or 7.4% as compared to the FY 24 adopted budget due to Personnel costs.

ELEMENTARY PROGRAMS

Products & Services

After School Elementary

\$54,630

- Provide an after-school program for kindergarten through sixth-grade students
- Expand to full-day sessions during inclement weather, in-service days, and school vacations
- Care is provided to children from Oliver Ellsworth, John F. Kennedy, and Poquonock Elementary schools, Sage Park Middle School, and local private schools.

Elementary Summer Program

\$39,390

- Provide a nine-week full-day summer experience for children entering into first through fourth grades that includes educational and recreational field trips, swimming, arts and crafts activities, archery, science and nature experiences, cooking, and non-competitive games.

K-1 Summer Program

\$36,330

- Conduct a nine-week summer program experience for children ages five through seven that includes educational and recreational field trips, swimming, arts and crafts activities, archery, science and nature experiences, cooking, and non-competitive games.

FACILITIES MANAGEMENT

The Facilities and Administration Management division ensures that the complex, which includes ten classrooms, a gymnasium, two playgrounds, a nature trail and a soccer field are taken care of and meet safety standards, as well as compensation for administrative personnel.

Expenditures

| Expenditures by Category | FY 2024 | | FY 2025 | |
|--------------------------|----------------|----------------|----------------|----------------|
| | Budget | Estimate | Proposed | Adopted |
| Personnel | 181,070 | 181,890 | 206,670 | 206,670 |
| Supplies | - | - | - | - |
| Marketing | - | - | - | - |
| Services | - | - | - | - |
| Maintenance & Repair | 10,300 | 10,300 | 15,000 | 15,000 |
| Capital Outlay | - | - | - | - |
| Energy & Utility | 13,000 | 10,000 | 10,000 | 10,000 |
| Rent | 118,830 | 118,830 | 118,830 | 118,830 |
| Other | - | - | - | - |
| Total Expenses | 323,200 | 321,020 | 350,500 | 350,500 |

Personnel Requirements

| Full Time Equivalents (FTE) | FY 2024 | | FY 2025 | |
|------------------------------|-------------|-------------|-------------|-------------|
| | Budget | Estimate | Proposed | Adopted |
| Regular Full Time Employees | 2.00 | 2.00 | 2.00 | 2.00 |
| Regular Part Time Employees | - | - | - | - |
| Temporary/Seasonal Employees | - | - | - | - |
| Total FTEs | 2.00 | 2.00 | 2.00 | 2.00 |

Budget Commentary

The FY 24 expenditures are expected to come in under budget by \$2,180 or 0.7% due to savings in Energy & Utility. The FY 25 proposed budget reflects an increase of \$27,300 or 7.8% as compared to the FY 24 budget due to Personnel costs.

FACILITIES MANAGEMENT

Products & Services

| | | | | | |
|---|--|-------------------------|----------|--|--|
| <i>Management</i> | \$118,830 | <i>Support Services</i> | \$25,000 | | |
| • Pay a rental fee to the Town of Windsor special revenue fund for the Milo Peck building. | • Provide for general maintenance and telecommunication costs. | | | | |
| <i>Administration</i> | \$206,670 | | | | |
| • Ensure the school meets all state-required operational standards and criteria | | | | | |
| • Supervise all teaching staff, provide new employee orientation, and scheduling of employees time | | | | | |
| • Maintain accurate records for all employees, ensure staff meet state requirements, background checks, professional development hours, and physical health records | | | | | |
| • Develop the budget and monitor the overall fiscal operations of the program including accounts receivable, accounts payable, payroll, fundraising, and donations | | | | | |
| • Conduct program tours for potential families | | | | | |
| • Maintain an accurate waiting list | | | | | |
| • Ensure all students' files are complete with required state and program requirements, enroll new students each academic year and summer program | | | | | |
| • Maintain NAEYC Program Portfolio to ensure compliance with NAEYC Standards | | | | | |
| • Complete Annual Reports for NAEYC | | | | | |
| • Participate in Office of Early Childhood compliance unannounced compliance visits, provide appropriate documentation and corrective action if necessary | | | | | |
| • Responsible for the maintenance of the facility. | | | | | |

Child Development Enterprise Fund

FY 2024 Highlights

The Windsor Montessori School and Discovery Center continue to offer a variety of programs and services for families attending the center and the community at large. We added a fourth Primary Montessori class during the 2023-2024 academic year.

We slowly integrated internal field trips during the school year and external trips during the summer months for the older summer program participants. We conducted weekly music, Spanish and monthly Mindfulness Yoga classes for all age groups.

Our teaching staff met the OEC Professional Development requirements by completing online training to uphold the school's reputation of having highly qualified faculty. Staff participated in CPR/First Aid and Medication training as well as enrolled in college courses. All staff will attend the National Montessori Professional Development Conference virtually.

Our school participates in a variety of community service projects. We participated in Connecticut Children's Medical Centers *PJ Day for the Kids* event. This is an annual event with a mission to raise money while honoring the brave kids fighting cancer and serious illnesses at Connecticut Children's Medical Center. Students and staff wore their pajamas for the kids and raised \$365 for this worthy cause. During the winter months, we collected nonperishable food for the *Fill a Truck* event sponsored by Cheney Mortgage. The kindergarten students count, sort and graph the items each week.

We held a *Trick or Treat* event for all students and families to wear costumes and safely collect candy, healthy snacks and prizes. This event had over seventy percent participation from families and a hundred percent of the staff. We also held parent orientation and our parent education events, while following Federal CDC guidelines for group events.

The school currently has over 100 students waiting to enroll.

SPECIAL REVENUE FUNDS

Windsor Montessori School

| Project # | Project Name | FY 2024 | | | FY 2025 | | |
|-----------|--------------------------|----------------------------|-------------------|------------------------|-----------------------------|-------------------|-----------------------|
| | | Beginning Balance (7/1/23) | Projected Revenue | Estimated Expenditures | Projected Balance (6/30/24) | Projected Revenue | Budgeted Expenditures |
| 7210 | Milo Peck Fundraising | 4,670 | 7,400 | 1,300 | 10,770 | 3,000 | 1,500 |
| 7219 | OEC Stabilization Grant | 32,650 | - | 32,650 | - | - | - |
| 7220 | OEC Wage Support Funding | 15,280 | 103,780 | 15,280 | 103,780 | - | 103,780 |
| 7225 | Milo Peck Building | 39,420 | 118,830 | 131,760 | 26,490 | 118,830 | 134,070 |
| | | 92,020 | 230,010 | 180,990 | 141,040 | 121,830 | 239,350 |
| | | | | | | | 23,520 |

#7210 - Milo Peck Fundraising - Funds are raised through various activities, such as plant sales and bakery sales to pay for parent activities, special events and wish-list items at teacher requests.

#7219 - OEC Child Day Care Stabilization Grant - This is funding the Child Day Care Enterprise received from the State Office of Early Childhood. Funds are to be used to cover personnel costs, educational advancement, tuition reimbursement, facility maintenance and improvements, personal protective equipment, cleaning and sanitization supplies, goods and services necessary to maintain the child care business, and mental health support for children and employees. All funds will be spent between July 1, 2021 and September 2023.

#7220 - OEC Wage Support Funding - This is a second round of funding received from the State Office of Early Childhood. Funds will be spent by September 2024.

#7225 - Milo Peck Building - This is the town's portion of expenses for facility maintenance/utilities at the Milo Peck building and for the use of the space. The balance will be used for maintenance projects as needed.

Appendices

APPENDICES

| SECTION | TITLE | PAGE |
|----------------|---|-------------|
| APPENDIX A | Capital Improvement Program 2025-2030 | A-1 |
| APPENDIX B | Special Revenue Funds | B-1 |
| APPENDIX C | Summary of Personal Services | C-1 |
| APPENDIX D | Employee Pay Plans | D-1 |
| APPENDIX E | Chart of Accounts | E-1 |
| APPENDIX F | Debt Management | F-1 |
| APPENDIX G | Price Guide | G-1 |
| APPENDIX H | Charter Provisions Concerning Annual Budget | H-1 |
| APPENDIX I | Financial Policies | I-1 |
| APPENDIX J | Glossary | J-1 |

APPENDIX "A"
Capital Improvement Program
(DRAFT)
2025-2030

Town of Windsor
FY 2024 – 2025
Adopted Budget

**TOWN OF WINDSOR, CONNECTICUT
CAPITAL IMPROVEMENT PROGRAM
FY 2025 – FY 2030**

Relationship between Operating Budget and CIP

The Town of Windsor prepares a Capital Improvement Program (CIP) separate from its operating budget. The operating budget provides for general municipal service delivery, including personnel services costs, supplies, contractual services and certain capital equipment. Revenues for the operating budget are derived primarily from property taxes, intergovernmental sources and user fees.

The Capital Improvement Program is a financial plan that adds to, supports, or improves capital assets, physical infrastructure, or productive capacity of the town. Capital projects typically have the following characteristics: expenditures that take place over two or more years; continuing appropriations beyond a single fiscal year; debt financing due to significant costs, that will be shared by current and future beneficiaries; systematic acquisition over an extended period of time in order to implement major operating systems or public programs; and scheduled replacement or maintenance of physical assets. Revenues for capital projects can be derived from debt financing, current property tax revenues, state and federal grants or private sources.

A proposed Capital Improvement Program (CIP) is submitted to the Town Council, Town Planning and Zoning Commission and Capital Improvements Committee for review. Projects that require General Fund financing and appear in the first year of the proposed CIP are incorporated into the proposed operating budget, which is submitted in the spring.

Schedules of the Town's debt capacity, principal and interest payments through maturity, and current bond rating are located in our Comprehensive Annual Financial Report. The principal and interest payments related to FY 25 are included in Appendix F of this document. These schedules provide information to assess the affordability of the Town's current levels of outstanding debt and the ability to issue additional debt in the future.

The following pages represent the schedule of projects in the CIP. The General Fund contribution corresponds to the Capital Projects budget in the General Services section of the budget on pages Q-10 and Q-11.

Draft FY 25 - FY 30 Capital Improvement Program
 To be reviewed by the Capital Improvements Committee, the Town Planning Zoning Commission and the Town Council

| Project Name | Estimated Project Cost | General Fund | New Bonding Authorization | State & Federal Aid | Enterprise Funds | Other Sources |
|--|------------------------|------------------|---------------------------|---------------------|------------------|----------------------|
| FY 2025 | | | | | | |
| Pavement Management Program | 1,025,000 | 845,000 | | 180,000 | | |
| Sidewalk and Curb Replacement Program | 150,000 | 150,000 | | | | |
| Pavement Resurfacing at Town Facilities & Schools | 285,000 | | 285,000 | | | |
| River Street - Repair Culvert and Stream Bed (Design) | 92,400 | | | | | 92,400 ¹ |
| Fleet and Public Works Equipment Replacement | 814,000 | 814,000 | | | | |
| Town Hall Roof Replacement Project (Design) | 41,000 | | | | | 41,000 ¹ |
| Town Facility Improvements - LP Wilson HVAC Improvements - North Phase 2B (Construction) | 965,000 | | 965,000 | | | |
| Town Facility Improvements - Chaffee House Improvements | 140,000 | | | | | 140,000 ² |
| Town Facility Improvements - Milo Peck HVAC, Electrical, and Energy Improvements (Design) | 120,000 | | | | | 120,000 ² |
| Pigeon Hill Road Rehabilitation (Lamberton to Marshal Phelps Rd, Construction) | 916,000 | | 916,000 | | | |
| Day Hill Road Pedestrian Circulation Enhancements (Day Hill from Marshall Phelps to Helmsford Way, Construction) | 263,000 | | | | | 263,000 ¹ |
| Prospect Hill Road Rehabilitation (Day Hill Road to Lang Road) | 860,000 | | | 860,000 | | |
| Marshall Phelps Rehabilitation (Bloomfield Avenue to Day Hill Road) | 1,200,000 | | | 1,200,000 | | |
| Pedestrian Bridge Design Assessment | 75,000 | | | | | 75,000 ¹ |
| Athletic Field Improvement - O'Brien Field Turf Replacement (Construction) | 981,000 | | 981,000 | | | |
| Replace Tennis/Pickleball Courts at Welch Park (Design/Build) | 832,000 | | 832,000 | | | |
| Public Safety Equipment Fund - Wilson Firehouse Interior Renovations and Roof Replacement | 316,000 | 316,000 | | | | |
| Public Safety Equipment Fund - Replace Engine 8 | 1,196,000 | 284,000 | 612,000 | | | 300,000 ³ |
| BOE - Windsor High School Fieldhouse Renovation (Design) | 66,000 | | | | | 66,000 ¹ |
| BOE - LPW Roof Replacement Project - (North End - Design) | 100,000 | | | | | 100,000 ¹ |
| BOE - Poquonock Elementary School Roof Replacement | 2,330,000 | | 1,281,500 | 1,048,500 | | |
| BOE - Sage Park Middle School Slab Moisture Control Project | 800,000 | | 800,000 | | | |
| BOE - Oliver Ellsworth School Building Envelope Project | 1,873,000 | | 1,873,000 | | | |
| BOE - Clover Street School Code & Restroom Renovations - Phase 2 (Construction) | 1,860,000 | | 1,860,000 | | | |
| BOE - Windsor High School Roof Replacement Project (Design) | 270,000 | 270,000 | | | | |
| BOE - Windsor High School - HVAC Systems Replacement (Design) | 350,000 | | | | | 350,000 ² |
| Subtotal FY 2025 | 17,920,400 | 2,679,000 | 10,405,500 | 3,288,500 | - | 1,547,400 |
| FY 2025 Projects Anticipated to Require Voter Approval | | | | | | |
| Broad Street Road Diet (Construction) | 4,500,000 | | 500,000 | 4,000,000 | | |
| Subtotal FY 2025 | 4,500,000 | - | 500,000 | 4,000,000 | - | - |
| GRAND TOTAL FY 2025 | 22,420,400 | 2,679,000 | 10,905,500 | 7,288,500 | - | 1,547,400 |

¹ Capital Projects Fund Assigned Fund Balance (Total = \$637,400)

² General Fund Unassigned (Total = \$610,000)

³ Public Safety Equipment Fund (Total = \$300,000)

Draft FY 25 - FY 30 Capital Improvement Program
 To be reviewed by the Capital Improvements Committee, the Town Planning Zoning Commission and the Town Council

| Project Name | Estimated Project Cost | General Fund | New Bonding Authorization | State & Federal Aid | Enterprise Funds | Other Sources | |
|--|------------------------|------------------|---------------------------|---------------------|------------------|------------------|--------------|
| <u>FY 2026</u> | | | | | | | |
| Pavement Management Program | 1,055,000 | 875,000 | | 180,000 | | | |
| Sidewalk and Curb Replacement Program | 175,000 | 175,000 | | | | | |
| Stormwater Management Improvements | 400,000 | | 400,000 | | | | |
| Fleet and Public Works Equipment Replacement | 850,000 | 850,000 | | | | | |
| Tree Replacement Program | 40,000 | | | | 40,000 | ¹ | |
| Historic Monument and Ancient Cemetery Preservation | 130,000 | 130,000 | | | | | |
| Train Station Boiler Replacement | 225,000 | | | | 225,000 | ² | |
| Town Facility Improvements - Core Server Replacements | 150,000 | 150,000 | | | | | |
| Town Hall Roof Replacement (Construction) | 567,000 | | 567,000 | | | | |
| Town Facility Improvements - LP Wilson HVAC Improvements - South Phase 3 (Construction) | 2,555,000 | | 2,555,000 | | | | |
| Town Facility Improvements - Windsor Library Roof Top Unit Replacements (Design) | 30,000 | 30,000 | | | | | |
| Town Facility Improvements - Wilson Library Roof Top Unit Replacements (Design) | 30,000 | 30,000 | | | | | |
| Veterans Memorial Cemetery Expansion & Enhancements | 210,000 | | | | 210,000 | ² | |
| Construct Sidewalks - Arterial Roads (Design) | 76,000 | | | | 76,000 | ¹ | |
| Day Hill Road Pavement Management (Marshall Phelps Road to Baker Hollow Road, Design & Construction) | 2,116,400 | | 2,116,400 | | | | |
| Athletic Field Master Plan - Sharshon Park Improvements (Construction) | 637,000 | | 637,000 | | | | |
| Outdoor Pool Facilities Improvements - Veterans Pool (Design) | 350,000 | | | | 350,000 | ² | |
| Public Safety Equipment Fund - Poquonock Fire Station - Ladder Truck 2 Replacement | 1,981,000 | 600,000 | 781,000 | | | 600,000 | ³ |
| BOE - Oliver Ellsworth Gym Floor Replacement | 289,000 | | 289,000 | | | | |
| BOE - L.P. Wilson - Main Hall Restroom Renovation (Construction) | 880,000 | | 880,000 | | | | |
| BOE - L.P. Wilson Roof Replacement Project - North End (Construction) | 2,400,000 | | 2,400,000 | | | | |
| BOE - Clover Street School Roof Replacement (Construction) | 2,422,000 | | 1,332,100 | 1,089,900 | | | |
| Subtotal FY 2026 | 17,568,400 | 2,840,000 | 11,957,500 | 1,269,900 | - | 1,501,000 | |
| <u>FY 2026 Projects Anticipated to Require Voter Approval</u> | | | | | | | |
| Town Facility Improvements - Milo Peck HVAC, Electrical, and Energy Improvements (Construction) | 3,995,000 | | 3,995,000 | | | | |
| BOE - Windsor High School HVAC Systems Replacement (Construction) | 3,555,000 | | 3,555,000 | | | | |
| Subtotal FY 2026 | 7,550,000 | - | 7,550,000 | - | - | - | |
| GRAND TOTAL FY 2026 | 25,118,400 | 2,840,000 | 19,507,500 | 1,269,900 | - | 1,501,000 | |

¹ Capital Projects Fund Assigned Fund Balance (Total = \$116,000)

² General Fund Unassigned (Total = \$785,000)

³ Public Safety Equipment Fund (Total = \$600,000)

Draft FY 25 - FY 30 Capital Improvement Program
 To be reviewed by the Capital Improvements Committee, the Town Planning Zoning Commission and the Town Council

| Project Name | Estimated Project Cost | General Fund | New Bonding Authorization | State & Federal Aid | Enterprise Funds | Other Sources |
|---|------------------------|------------------|---------------------------|---------------------|------------------|----------------------|
| FY 2027 | | | | | | |
| Pavement Management Program | 1,085,000 | 905,000 | | 180,000 | | |
| Sidewalk and Curb Replacement Program | 200,000 | 200,000 | | | | |
| Pavement Resurfacing at Town Facilities & Schools | 299,000 | | 299,000 | | | |
| River Street - Repair Culvert and Stream Bed (Construction) | 673,000 | | 673,000 | | | |
| Millbrook Enhancement Project - Stream Stabilization (Construction) | 562,000 | | 562,000 | | | |
| Pheasant Run Drainage Improvements (Design & Construction) | 196,000 | | 196,000 | | | |
| Fleet and Public Works Equipment Replacement | 850,000 | 850,000 | | | | |
| Town Facility Improvements - Windsor Library Roof Top Unit Replacements (Construction) | 466,000 | | 466,000 | | | |
| Town Facility Improvements - Wilson Library Roof Top Unit Replacements (Construction) | 240,000 | 240,000 | | | | |
| Poquonock Firehouse HVAC Replacement - Design | 48,000 | | | | 48,000 | ¹ |
| Town Facilities Improvements - LP Wilson HVAC Improvements - South Phase 4 (Construction) | 2,370,000 | | 2,370,000 | | | |
| Day Hill Road Ped. Circulation Enhancements (Old Day Hill Road, Design) | 26,000 | | | | 26,000 | ¹ |
| Day Hill Road Ped. Circulation Enhancements (Marshall Phelps from Day Hill to Orange Way, Construction) | 282,500 | | | | 282,500 | ² |
| Street Reconstruction - Basswood Road (Design) | 214,000 | | 214,000 | | | |
| River Street Road Rehabilitation - Design (Kennedy Rd - Old River St) | 106,000 | 106,000 | | | | |
| Palisado Avenue Corridor Improvements and Wall Repairs (Construction) | 897,000 | | 897,000 | | | |
| Riverfront Trail Project - Phase 1 Construction (East Barber Street to Loomis Property) | 1,242,000 | | | 993,600 | | 248,400 ² |
| Replace Tennis/Pickleball Courts at Sage Park Middle School (Design/Build) | 1,168,000 | | 1,168,000 | | | |
| Athletic Field Master Plan - Welch Field Improvements ¹ | 341,000 | | | 300,000 | | 41,000 ¹ |
| Public Safety Equipment Fund | 287,000 | 287,000 | | | | |
| Public Safety Equipment Fund - Hayden Station Utility/Mobile Cascade Vehicle Replacement | 313,000 | 313,000 | | | | |
| Additional Fire Hydrants | 275,000 | | 275,000 | | | |
| BOE - Poquonock School Ventilation Upgrade | 144,000 | 144,000 | | | | |
| BOE - School Window Replacement (Design) | 102,000 | 102,000 | | | | |
| BOE - LP Wilson Window Replacement (Design) | 60,000 | | | | 60,000 | ¹ |
| Subtotal FY 2027 | 12,446,500 | 3,147,000 | 7,420,000 | 1,173,600 | - | 705,900 |
| FY 2027 Projects Anticipated to Require Voter Approval | | | | | | |
| BOE - Windsor High School Roof Replacement Project (Construction) | 9,902,000 | - | 5,446,100 | 4,455,900 | - | - |
| Subtotal FY 2027 | 9,902,000 | - | 5,446,100 | 4,455,900 | - | - |
| GRAND TOTAL FY 2027 | 22,348,500 | 3,147,000 | 12,866,100 | 5,629,500 | - | 705,900 |

¹ Capital Projects Fund Assigned Fund Balance (Total = \$175,000)

² General Fund Unassigned (Total = \$530,900)

Draft FY 25 - FY 30 Capital Improvement Program
 To be reviewed by the Capital Improvements Committee, the Town Planning Zoning Commission and the Town Council

| Project Name | Estimated Project Cost | General Fund | New Bonding Authorization | State & Federal Aid | Enterprise Funds | Other Sources |
|---|------------------------|------------------|---------------------------|---------------------|------------------|------------------|
| FY 2028 | | | | | | |
| Pavement Management Program | 1,180,000 | 1,000,000 | | 180,000 | | |
| Sidewalk and Curb Replacement Program | 245,000 | 245,000 | | | | |
| Stormwater Management Improvements | 400,000 | | 400,000 | | | |
| Fleet and Public Works Equipment Replacement | 850,000 | 850,000 | | | | |
| Tree Replacement Program | 45,000 | | | | 45,000 | ¹ |
| Painting Town Facilities - Interiors and Exteriors | 380,000 | | | | 380,000 | ² |
| Poquonock Firehouse HVAC Replacement | 740,000 | 240,000 | | | 500,000 | ³ |
| HVAC Roof Top Replacement at Addison Road DPW | 335,000 | | 335,000 | | | |
| HVAC Roof Top Replacement at 330 Windsor Ave | 255,000 | 255,000 | | | | |
| Emergency Power Generators Replacement | 509,000 | | 509,000 | | | |
| Day Hill Road Reconstruction (Blue Hills Avenue to Great Pond Drive, Design & Construction) | 2,101,000 | | 2,101,000 | | | |
| Street Reconstruction - Basswood Road (Construction) | 2,143,000 | | 2,143,000 | | | |
| Kennedy Road Rehabilitation (River Street to I-91) | 2,082,000 | | 2,082,000 | | | |
| River Street Roadway Rehabilitation (Poquonock Ave to Old River St. Construction) | 649,000 | | 649,000 | | | |
| River Street Road Rehabilitation (Kennedy Rd - Old River St) | 1,112,000 | | 1,112,000 | | | |
| Riverfront Trail Project - Phase 2 Design (Loomis Property to Town Center) | 226,000 | 226,000 | | | | |
| Public Safety Equipment Fund | 360,000 | 360,000 | | | | |
| BOE - Windsor High School Fieldhouse Renovation (Design) | 300,000 | | | | 300,000 | ² |
| BOE - School Window Replacement (Construction) | 1,073,000 | | 1,073,000 | | | |
| BOE - School Emergency Generators (Design) | 310,000 | | | | 310,000 | ¹ |
| Subtotal FY 2028 | 15,295,000 | 3,176,000 | 10,404,000 | 180,000 | - | 1,535,000 |
| FY 2028 Projects Anticipated to Require Voter Approval | | | | | | |
| Town Facility Improvements - Veteran's Pool Improvements | 3,750,000 | - | 3,750,000 | - | - | - |
| Subtotal FY 2028 | 3,750,000 | - | 3,750,000 | - | - | - |
| GRAND TOTAL FY 2028 | 19,045,000 | 3,176,000 | 14,154,000 | 180,000 | - | 1,535,000 |

¹ Capital Projects Fund Assigned Fund Balance (Total = \$355,000)

² General Fund Unassigned (Total = \$680,000)

³ Public Safety Equipment Fund (Total = \$500,000)

Draft FY 25 - FY 30 Capital Improvement Program
 To be reviewed by the Capital Improvements Committee, the Town Planning Zoning Commission and the Town Council

| Project Name | Estimated Project Cost | General Fund | New Bonding Authorization | State & Federal Aid | Enterprise Funds | Other Sources |
|---|------------------------|------------------|---------------------------|---------------------|------------------|----------------------|
| FY 2029 | | | | | | |
| Pavement Management Program | 1,200,000 | 1,020,000 | | 180,000 | | |
| Sidewalk and Curb Replacement Program | 250,000 | 250,000 | | | | |
| Sidewalk Installation - Poquonock Avenue (Marshall St. to Tiffany Dr., Design & Construction) | 394,000 | | 394,000 | | | |
| Pavement Resurfacing at Town Facilities & Schools | 317,000 | | 317,000 | | | |
| Fleet and Public Works Equipment Replacement | 875,000 | 875,000 | | | | |
| Historic Monument and Ancient Cemetery Preservation | 150,000 | | | | | 150,000 ¹ |
| Mill Brook Clubhouse Improvements | 1,585,000 | | 1,585,000 | | | |
| Route 305 Corridor Improvements (Design) | 645,000 | | 645,000 | | | |
| Day Hill Road Pavement Management (Addison Road to Northfield Drive, Design & Construction) | 1,685,000 | | 1,685,000 | | | |
| Washington Park Improvements (Design) | 100,000 | 100,000 | | | | |
| Public Safety Equipment Fund | 600,000 | 600,000 | | | | |
| BOE - Poquonock Abandoned Boiler Demolition | 383,000 | | 383,000 | | | |
| BOE - Poquonock Boiler Replacement | 1,525,000 | | 1,525,000 | | | |
| BOE - Oliver Ellsworth School - Code Compliance Upgrades | 357,000 | | 357,000 | | | |
| Subtotal FY 2029 | 10,066,000 | 2,845,000 | 6,891,000 | 180,000 | - | 150,000 |
| FY 2029 Projects Anticipated to Require Voter Approval | | | | | | |
| BOE - Windsor High School Fieldhouse Renovation (Construction) | 10,000,000 | | 10,000,000 | | | |
| Subtotal FY 2029 | 10,000,000 | - | 10,000,000 | - | - | - |
| GRAND TOTAL FY 2029 | 20,066,000 | 2,845,000 | 16,891,000 | 180,000 | - | 150,000 |

¹ Capital Projects Fund Assigned Fund Balance (Total = \$150,000)

Draft FY 25 - FY 30 Capital Improvement Program

To be reviewed by the Capital Improvements Committee, the Town Planning Zoning Commission and the Town Council

| Project Name | Estimated Project Cost | General Fund | New Bonding Authorization | State & Federal Aid | Enterprise Funds | Other Sources |
|--|------------------------|-------------------|---------------------------|---------------------|------------------|----------------------|
| FY 2030 | | | | | | |
| Pavement Management Program | 1,240,000 | 1,060,000 | | 180,000 | | |
| Sidewalk and Curb Replacement Program | 250,000 | 250,000 | | | | |
| Stormwater Management Improvements | 450,000 | | 450,000 | | | |
| Fleet and Public Works Equipment Replacement | 875,000 | 875,000 | | | | |
| Intersection Improvements - Capen Street & Sage Park Road (Design) | 150,000 | 150,000 | | | | |
| Pleasant Street Boat Launch Reconstruction | 710,000 | | 710,000 | | | |
| Riverfront Trail Project - Phase 2 Construction (Loomis Property to Town Center) | 3,052,000 | | | 3,052,000 | | |
| Rainbow Neighborhood - Road Reconstruction (Design) | 550,000 | | 550,000 | | | |
| Day Hill Road Ped. Circulation Enhancements (Old Day Hill Road, Construction) | 378,500 | | 378,500 | | | |
| Washington Park Improvements (Construction) | 500,000 | | 500,000 | | | |
| Athletic Field Improvements - Northwest Park | 360,500 | | 360,500 | | | |
| Public Safety Equipment Fund | 600,000 | 600,000 | | | | |
| Additional Fire Hydrants | 284,500 | | | | | 284,500 ¹ |
| Subtotal FY 2030 | 9,400,500 | 2,935,000 | 2,949,000 | 3,232,000 | - | 284,500 |
| FY 2030 Projects Anticipated to Require Voter Approval | | | | | | |
| BOE - Poquonock School Ventilation Upgrade (Construction) | 3,670,000 | | 3,670,000 | | | |
| Subtotal FY 2030 | 3,670,000 | - | 3,670,000 | - | - | - |
| GRAND TOTAL FY 2030 | 13,070,500 | 2,935,000 | 6,619,000 | 3,232,000 | - | 284,500 |
| ¹ Capital Projects Fund Assigned Fund Balance (Total = \$284,500) | | | | | | |
| Total CIP Program FY 25 - FY 30 | 122,068,800 | 17,622,000 | 80,943,100 | 17,779,900 | - | 5,723,800 |

APPENDIX "B"

Special Revenue Funds

Town of Windsor
FY 2024 – 2025
Adopted Budget

SPECIAL REVENUE FUND, AMERICA RESCUE FUND (ARF) AND CAPITAL OUTLAY FUND (COF)

Police Department

| Project # | Project Name | FY 2024 | | | | FY 2025 | | |
|-----------|---|----------------------------|-------------------|------------------------|-----------------------------|-------------------|-----------------------|-----------------------------|
| | | Beginning Balance (7/1/23) | Projected Revenue | Estimated Expenditures | Projected Balance (6/30/24) | Projected Revenue | Budgeted Expenditures | Projected Balance (6/30/25) |
| 6002 | Crisis Intervention Program | 500 | - | 500 | - | - | - | - |
| 6004 | Bullet Proof Vest Program | 12,067 | 9,100 | 9,100 | 12,067 | - | - | 12,067 |
| 6012 | State Reimbursements | 18,982 | 20,000 | 20,000 | 18,982 | 15,000 | 15,000 | 18,982 |
| 6026 | Car Seat Program | 1,244 | - | 300 | 944 | - | - | 944 |
| 6301 | Narcotic Seizures - Federal | - | - | - | - | - | - | - |
| 6302 | Federal Sharing | 68,628 | - | 60,000 | 8,628 | - | - | 8,628 |
| 6305 | Asset Forfeiture - State | 6,596 | - | - | 6,596 | - | - | 6,596 |
| 6700 | Animal Shelter | 34,112 | 600 | - | 34,712 | 600 | - | 35,312 |
| 6702 | K-9 Donations | 5,806 | 200 | 300 | 5,706 | 200 | - | 5,906 |
| 6703 | Donations | 5,477 | 500 | 500 | 5,477 | 1,000 | 500 | 5,977 |
| 6800 | Police Private Duty | 749,945 | 650,000 | 678,000 | 721,945 | 670,000 | 767,410 | 624,535 |
| 6908 | Vehicle Maintenance | 73,724 | 20,000 | 5,000 | 88,724 | 20,000 | 15,000 | 93,724 |
| 6913 | ARPA-Violent Crime & Auto Theft Funds | 35,000 | - | 35,000 | - | 35,000 | 35,000 | - |
| 6915 | Just Start Grant | 1,188 | - | - | 1,188 | - | - | 1,188 |
| 6919 | 3M Technology Grant | 5,833 | - | - | 5,833 | - | - | 5,833 |
| 6923 | Justice and Mental Health Collaboration Grant | 17,305 | - | - | 17,305 | - | 15,000 | 2,305 |
| 6930 | Community Service Events | 2,582 | 2,290 | 1,000 | 3,872 | 2,500 | 1,000 | 5,372 |
| 9473 | COF - Public Safety Radio System | 90,420 | - | - | 90,420 | - | 90,420 | - |
| 1927 | ARF - CHR Mental Health Clinician Serv. | 36,000 | - | 36,000 | - | - | - | - |
| | | 1,165,410 | 702,690 | 845,700 | 1,022,400 | 744,300 | 939,330 | 827,370 |

#6002 - Crisis Intervention Program - Funds provided from donations for enhancement of the Crisis Intervention program including outreach activities and training.

#6004 - Bullet Proof Vest Program - The U.S. Department of Justice initiative designed to provide a critical resource to local law enforcement. Funding supports the purchase of bullet proof vests.

#6012 - State Reimbursements - Funds are received from the state for the purpose of providing safe roads and highways. These funds are used for overtime and the purchase of safety-related equipment.

#6026 - Car Seat Program - Funds are received from contributions provided by individuals and businesses. Funds are used to replace materials and supplies related to safety in car seating within vehicles.

#6301 - Narcotic Seizure - Federal - Funds are received from the state and/or federal government after arrests have been made. Any assets of a perpetrator that may be used for the furtherance of their crimes (cash, cars, etc.) are seized and they are then distributed to the various law enforcement agencies that participated in the case. There are significant restrictions on the use of these funds. Funds are used for operational expenses associated with the enforcement of narcotic activity information/seizures.

#6302 - Federal Sharing - Funds received through U.S. Department of Justice on cases that involve the seizure and forfeiture of property.

#6305 - Asset Forfeiture - Funds are received from the State and/or federal government after arrests have been made. Any assets of a perpetrator that may be used for the furtherance of their crimes (cash, cars, etc.) are seized and they are then distributed to the various law enforcement agencies that participated in the case. There are significant restrictions on the use of these funds. Funds are used for operational expenses associated with asset forfeiture.

#6700 - Animal Shelter - Funds are received from private donations. The funds are used for maintenance and capital items to enhance the program.

#6702 - K-9 Donations - Funds for this account were received from a private donation.

#6703 - Donations - Funds for this account are received from private donors.

Police Department (cont.)

#6800 - Police Private Duty - Fees for this fund are received through the use of police officers who provide traffic and crowd control for various events, private construction contractors, public utilities and the Windsor School District. FY 24 expenditures include \$20,000 for traffic enforcement, \$88,000 for vehicle replacement, \$25,000 for information technology equipment, \$20,000 for other capital replacement items and \$45,000 towards a crime scene van. FY 25 expenditures include \$20,000 for traffic enforcement, \$162,000 for vehicle replacement, \$25,000 for information technology equipment, \$20,000 for other capital replacement items, \$28,830 for a part time position and \$19,580 for annual radio contract cost.

#6908 - Vehicle Maintenance - Funds are generated from the sale of unserviceable equipment and used to offset unexpected vehicle expenditures.

#6913 - ARPA Violent Crime & Auto Theft Funds - Grant funds from the American Rescue Plan Act to focus on reducing auto theft and other crimes in our communities. The goal is to work collaboratively to reduce these types of crimes, either by proactive patrols or by conducting investigations into the people responsible for these crimes.

#6915 - Just Start Grant - Collaborative project to reduce juvenile arrests in schools.

#6919 - 3M Technology Grant - Funding provided to municipal departments from 3M to be used for the purpose of maintaining, repairing or replacing the LiveScan Booking Workstation (Fingerprint Capture Device).

#6923 - Justice and Mental Health Collaboration Grant - Funds are from the U.S. Department of Justice's Bureau of Justice Assistance. Funds are used to increase public safety and improve access to effective treatment for people with mental disorders involved with the criminal justice system. Grantees are given the opportunity to tailor their program to respond best to the particular needs of their community.

#6930 - Community Service Events - Donated funds are used for supplies and food for this annual community-building event that promotes police/community partnerships and neighborhood camaraderie.

#9473 - Public Safety Radio System Project - Funds were established in the Capital Outlay Fund for a new infrastructure installed at existing communication towers located throughout town that serves police, fire, ambulance, the school district and all town departments including public health and public works.

#1927 - Community Health Resources (CHR) Mental Health Clinician Services - Under the Community Health & Awareness focus area of the ARF Grant Revenue. This program was established to increase the hours of the embedded mental health clinician contracted in the Police Department's budget. \$34,000 for FY 23 and \$36,000 for FY 24.

SPECIAL REVENUE FUNDS AND AMERICAN RESCUE FUNDS (ARF)

Fire Department

| Project # | Project Name | FY 2024 | | | FY 2025 | | | |
|-----------|--------------------------|----------------------------|-------------------|------------------------|-----------------------------|-------------------|-----------------------|-----------------------------|
| | | Beginning Balance (7/1/23) | Projected Revenue | Estimated Expenditures | Projected Balance (6/30/24) | Projected Revenue | Budgeted Expenditures | Projected Balance (6/30/25) |
| 6903 | Fire Department Donation | 8,101 | 1,300 | - | 9,401 | 600 | - | 10,001 |
| | Total | 8,101 | 1,300 | - | 9,401 | 600 | - | 10,001 |

#6903 - Fire Department Donation - The Fire Department occasionally receives donations for recruitment and retention of its volunteer members. These funds are used in support of General Fund monies budgeted for these activities. Activities include an annual recognition dinner, recruitment information printing and mailings and fire department clothing.

Ambulance (Windsor Emergency Medical Services - WEMS)

| Project # | Project Name | FY 2024 | | | FY 2025 | | | |
|-----------|--------------------------|----------------------------|-------------------|------------------------|-----------------------------|-------------------|-----------------------|-----------------------------|
| | | Beginning Balance (7/1/23) | Projected Revenue | Estimated Expenditures | Projected Balance (6/30/24) | Projected Revenue | Budgeted Expenditures | Projected Balance (6/30/25) |
| 1922 | WEMS ARF Contribution | 6,210 | - | 6,210 | - | - | - | - |
| | WEMS General Fund Budget | | | | | | | |
| 6990 | Transfer | - | 525,000 | 525,000 | - | - | - | - |
| | WEMS Town Council | | | | | | | |
| 6999 | Appropriations | 189,350 | - | 50,000 | 139,350 | - | 39,000 | 100,350 |
| | Total | 195,560 | 525,000 | 581,210 | 139,350 | - | 39,000 | 100,350 |

#1922 - WEMS ARF Contribution - Under the Safe, Strong, Diverse Neighborhoods & Families focus area of the American Rescue Funds (ARF), this project was established in the amount of \$150,000 to be used for WEMS operations and principal retirement.

#6990 - WEMS General Fund Budget Transfer - Funds were approved by referendum in May of 2023 to provide assistance to WEMS to be used for additional ambulance coverage and to assist in meeting annual operational costs.

#6999 - WEMS Town Council Appropriations - Funds were appropriated by the Town Council in FY 21 and FY 23 to provide assistance to WEMS for unexpected expenses. The balance will be used to partially fund future equipment and vehicle lease payments.

SPECIAL REVENUE FUNDS AND AMERICAN RESCUE FUNDS (ARF)

Recreation & Leisure Services

| Project # | Project Name | Beginning Balance | FY 2024 | | | Projected Revenue | FY 2025 | |
|---|---------------------------------------|-------------------|-------------------|------------------------|-------------------|-------------------|-----------------------|-------------------|
| | | | Projected Revenue | Estimated Expenditures | Projected Balance | | Budgeted Expenditures | Projected Balance |
| Recreation/Facilities Management | | | | | | | | |
| 1928 | ARF Health and Wellness Initiative | 101,490 | - | 57,800 | 43,690 | - | 43,690 | - |
| 2002 | Youth Theatre | 10,600 | 17,000 | 13,950 | 13,650 | 17,500 | 14,650 | 16,500 |
| 2004 | Fran Elligers Memorial Fund | 1,226 | 350 | - | 1,576 | 350 | - | 1,926 |
| 2007 | Teen-A-Rama | 1,082 | 445,550 | 454,580 | (7,948) | 477,000 | 475,650 | (6,598) |
| 2018 | Live-n-Learn | 27,285 | 19,300 | 12,390 | 34,195 | 21,300 | 13,880 | 41,615 |
| 2045 | Dog Park | 3,747 | - | - | 3,747 | - | - | 3,747 |
| 4022 | River Walkways | 19,996 | - | - | 19,996 | - | - | 19,996 |
| 2009 | O'Brien Field Rental | 8,092 | 1,500 | - | 9,592 | 1,500 | - | 11,092 |
| | | 173,519 | 483,700 | 538,720 | 118,499 | 517,650 | 547,870 | 88,279 |
| Senior Services | | | | | | | | |
| 2300 | Windsor Senior Center | 14,051 | 83,130 | 68,800 | 28,381 | 83,500 | 65,230 | 46,651 |
| 2333 | CT Healthy Living - Tai Chi | - | 2,880 | 2,880 | - | 2,880 | 2,880 | - |
| 2351 | State ARPA Funding for Senior Centers | - | 87,150 | 29,000 | 58,150 | - | 29,000 | 29,150 |
| | | 14,051 | 173,160 | 100,680 | 86,531 | 86,380 | 97,110 | 75,801 |
| Transportation | | | | | | | | |
| 2326 | Elderly Transportation Grant | - | 9,320 | 9,320 | - | 9,320 | 9,320 | - |
| 2330 | Dial-a-Ride Matching Grant | - | 37,490 | 37,490 | - | 37,490 | 37,490 | - |
| 3889 | NCAA* Grant | - | 6,000 | 6,000 | - | 6,000 | 6,000 | - |
| | | - | 52,810 | 52,810 | - | 52,810 | 52,810 | - |
| Youth Services Bureau | | | | | | | | |
| 1937 | YSB STEP Expansion | 39,000 | - | 39,000 | - | 41,800 | 41,800 | - |
| 2010 | Positive Youth Development | 17,660 | 1,870 | 5,000 | 14,530 | 1,500 | 5,000 | 11,030 |
| 2077 | Youth Services Bureau | - | 18,830 | 18,830 | - | 18,830 | 18,830 | - |
| 2078 | YSB Enhancement Grant | - | 10,750 | 10,750 | - | 10,750 | 10,750 | - |
| 2079 | Local Prevention Council | - | 5,340 | 5,340 | - | 5,340 | 5,340 | - |
| 2081 | National Opioid Settlements | 72,704 | 12,580 | - | 85,284 | 15,750 | 20,000 | 81,034 |
| 2082 | DCF Junior Review Board Grant | - | 13,000 | 13,000 | - | - | - | - |
| 2083 | DECD Youth Violence Prevention | - | 15,000 | 15,000 | - | - | - | - |
| | | 129,364 | 77,370 | 106,920 | 99,814 | 93,970 | 101,720 | 92,064 |
| Northwest Park Educational/Recreational Activities | | | | | | | | |
| 2016 | Passage Program | 2,720 | - | - | 2,720 | - | - | 2,720 |
| 2204 | Northwest Park Nature Camp/Clubs | 91,005 | 102,280 | 99,260 | 94,025 | 102,490 | 106,390 | 90,125 |
| 2207 | Friends of Northwest Park Grant | 2,970 | 14,670 | 14,670 | 2,970 | 12,500 | 12,500 | 2,970 |
| 2208 | Northwest Park Shop | 9,790 | 13,420 | 10,740 | 12,470 | 13,500 | 10,740 | 15,230 |
| 2210 | NWP Environ. Education Programs | 18,486 | 54,760 | 59,520 | 13,726 | 69,360 | 72,120 | 10,966 |
| 2211 | Northwest Park Tobacco Museum | 1,021 | 14,490 | 14,490 | 1,021 | 14,860 | 14,860 | 1,021 |
| 2215 | NWP CT Cultural Grant | 5,630 | 5,180 | 10,810 | - | - | - | - |
| | | 131,623 | 204,800 | 209,490 | 126,933 | 212,710 | 216,610 | 123,033 |
| Northwest Park Facility/Property Management | | | | | | | | |
| 2325 | NWP Facilities | 34,193 | 21,800 | 23,820 | 32,173 | 26,340 | 25,690 | 32,823 |
| | | 34,193 | 21,800 | 23,820 | 32,173 | 26,340 | 25,690 | 32,823 |
| | | 482,750 | 1,013,640 | 1,032,440 | 463,950 | 989,860 | 1,041,810 | 412,000 |

*North Central Area Agency on Aging

Recreation & Leisure Services (cont.)

#1928 - **Health and Wellness Initiative** - Funds are from the Community Health & Awareness focus area of the ARF Grant. This program was established to help address resident's emotional, mental and physical

#1937 - **YSB STEP Expansion** - Funds are from the Safe, Strong, Diverse Neighborhoods & Families focus area of the ARF Grant. These funds are used to allow for additional participants to be selected for

#2002 - **Cirillo Youth Theatre** - The Cirillo Youth Theatre serves Windsor's youth with theatre opportunities within the town. Revenues are obtained from user fees, ticket sales and donations.

#2004 - **Fran Elligers Memorial Fund** - Donations into this fund are used to provide scholarships and pay for expenditures associated with the Pee Wee and Junior Theater.

#2007 - **Teen-A-Rama** - Fees are collected from all youth and teen programs offered by the town and placed into this fund. Examples of expenditures include staffing, basketballs, exercise & fitness equipment and contracted services, such as speakers and various types of entertainment.

#2009 - **O'Brien Field Rental** - Fees collected from groups renting the field are used to offset future maintenance costs.

#2010 - **Positive Youth Development** - Revenues received from the Youth Services Bureau programs are placed into this account. Funds are used to pay for a portion of salary and benefits for the Youth Services Coordinator, for a part-time support staff and for program supplies.

#2016 - **Passage Program** - Revenues for this program are from fees from the ROPES program. Examples of expenditures associated with this program include staffing, equipment, materials and supplies and instructors.

#2018 - **Live-n-Learn Program** - Revenues are from adult program fees. Expenditures include staffing, fitness equipment, bus rentals for trips to museums, baseball games and other similar activities.

#2045 - **Dog Park** - Funds from this account are used to purchase materials and supplies as determined by the dog park committee for the facility. Revenues are generated by the fundraising efforts of the committee.

#2077 - **Youth Services Bureau** - Funds from the State of Connecticut Department of Education are used to provide direct services for youth.

#2078 - **YSB Enhancement Grant** - Funds from the State of Connecticut Department of Education provide direct services to youth to enhance their social and emotional development and their increased sense of connection to their community.

#2079 - **Local Prevention Council** - Funds are used for substance abuse prevention programs and for positive youth development programs.

#2081 - **National Opioid Settlements** - Funds are from a national law suit against pharmaceutical companies to be used to support efforts in making meaningful progress in addressing the opioid crisis through prevention and treatment programs.

#2082 - **DCF Juvenile Review Board** - Grant funding is to be used to support and enhance the Juvenile Review Board (JRB).

#2083 - **DECD Youth Violence Prevention** - Grant funding is to be used to implement youth activities through awareness and employment training programs and free access to the evening teen center and pools in the summer, in order to deter youth violence.

#2204 - **Northwest Park Nature Camp** - This account supports the operation of the Nature Camp during the summer months. Funds from this account are used for part-time wages (clerical and environmental educators), temporary full-time wages (summer teaching staff), contractual services, supplies and equipment. Revenues are generated from attendance fees.

#2207 - **Friends of Northwest Park** - Funding for this account is provided by the Friends of Northwest Park to support projects, internship staffing, equipment and material requests made by Northwest Park. This account is managed by the Friends of Northwest Park.

#2208 - **Northwest Park Shop** - Revenues within this project are generated through the sale of gift shop items. This account supports the purchase of gift shop inventory and exhibit development and upkeep, which is managed by Northwest Park staff and volunteers.

#2210 - **Northwest Park Environmental Education** - This account generates revenues through the Board of Education classes (field trips), the Gordon Taylor Scholarship Fund (in-school classes), special events, school break camps and public workshops and classes. The funds from this account are used for part-time wages (clerical staff and environmental educators), contractual services, supplies and equipment.

#2211 - **Tobacco Museum** - This account is managed by the Tobacco Association to support, in part, the operation of the Tobacco Museum and the Tobacco Archive building. Funding is provided to offset the tour guide's wages and museum brochures. Northwest Park is responsible for facility upkeep, as well as energy and utility costs.

#2215 - **NWP Cultural Grant** - Funds are from the CT Cultural Fund and will be used for general operating support to expand programs offered by Northwest Park.

#2300 - **Windsor Senior Center** - Revenues from programs at the Senior Center are placed into this account and are used to pay for a part time aerobics instructor, contractual staff and program supplies for the Senior Center.

#2325 - **NWP Facilities** - Funds from this account are used to purchase general supplies used by facility rental groups.

#2326 - **Elderly Transportation Grant** - Funds are from the Greater Hartford Transit District, and are used for Dial-a-Ride transportation services.

#2330 - **Dial-a-Ride Matching Grant** - Funds received from this grant are used to increase hours of Dial-a-Ride transportation services along with costs associated with the operation of vehicles.

#2333 - **CT Healthy Living - Tai Chi** - Funds are used to provide evidence-based therapeutic movement through Tai Chi programs to seniors.

#2351 - **State American Rescue Plan Act Funding for Senior Centers** - Funding is to support enhancements to existing programs and implement new programs in health, social engagement, and emotional support.

#3889 - **NCAAA Grant** - Funds from this account support weekend and evening transportation services for the senior center.

#4022 - **River Walkways** - This account was established in 2004 with a private donation from a citizen for the development and upkeep of hiking and multi-use trails in Windsor.

SPECIAL REVENUE FUNDS

Human Services

| Project # | Project Name | Beginning Balance (7/1/23) | FY 2024 | | | FY 2025 | | |
|-----------|--------------------------------|-------------------------------|-------------------|------------------------|--------------------------------|-------------------|-----------------------|--------------------------------|
| | | | Projected Revenue | Estimated Expenditures | Projected Balance (6/30/24) | Projected Revenue | Budgeted Expenditures | Projected Balance (6/30/25) |
| 3816 | Human Services Assistance Fund | 57,463 | - | 8,000 | 49,463 | - | 8,000 | 41,463 |
| 3840 | Community Partnership Funds | 21,547 | 10,020 | 8,000 | 23,567 | - | 8,000 | 15,567 |
| 3513/3514 | NCAAA* Groceries To Go | - | 4,850 | 4,850 | - | 5,000 | 5,000 | - |
| 3512/3520 | NCAAA* Grandparents & Kinship | - | 7,710 | 7,710 | - | 5,000 | 5,000 | - |
| 3867 | Windsor Food and Fuel Bank | - | 12,500 | 12,500 | - | 12,500 | 12,500 | - |
| 3901 | Social Services Donations | 810 | - | 200 | 610 | - | 200 | 410 |
| | | 79,819 | 35,080 | 41,260 | 73,639 | 22,500 | 38,700 | 57,439 |

*North Central Area Agency on Aging

#3816 - Human Services Assistance Fund - Funds from this account are approved for usage by the Human Services Committee for individuals who are incapacitated due to illness, disability or crisis situations.

#3840 - Community Partnership Funds - Funds are from partners such as Operation Fuel and CT Foodshare. These funds are used to support the social service division with special events, marketing materials and other departmental needs.

#3513/3514 - NCAAA Groceries to Go Grant - Funds from this account support part time hours and supplies for the Groceries To Go program.

#3512/3520 - NCAAA Grandparents & Kinship Grant - Funds from this account support part time hours and supplies for the Grandparent and Kinship Circle program.

#3867 - Windsor Food and Fuel Bank (formally known as "Windsor Community Service Council") - Funds are used to offset the cost of fuel for the cargo van that is used to pick up food and support for part-time staff.

#3901 - Social Services Donations- Funds are used to support programs of the Social Services division.

SPECIAL REVENUE FUNDS

Health Services

| Project # | Project Name | FY 2024 | | | FY 2025 | | |
|-----------|--|----------------------------|-------------------|------------------------|-----------------------------|-------------------|-----------------------|
| | | Beginning Balance (7/1/23) | Projected Revenue | Estimated Expenditures | Projected Balance (6/30/24) | Projected Revenue | Budgeted Expenditures |
| 3808 | Clinic Services | 89,300 | 26,000 | 18,300 | 97,000 | 18,300 | 18,300 |
| 3814 | Bike & Ski Safety Equipment | 4,083 | 1,000 | 1,000 | 4,083 | 1,000 | 1,000 |
| 3896 | Emergency Mgmt Performance Grant | (12,935) | 4,700 | 5,060 | (13,295) | 5,600 | 5,600 |
| 3897 | Property Maintenance Remediation/Relocation | 36,308 | 15,000 | 28,000 | 23,308 | 15,000 | 28,000 |
| 3912 | ELC-2 Enhancing Covid Grant | (8,230) | 64,830 | 56,600 | - | 22,480 | 22,480 |
| 3916 | Public Health Emergency Preparedness | - | 39,240 | 39,240 | - | 39,240 | 39,240 |
| 3917 | CDC Immunizations & Vaccines for Children | - | 33,610 | 33,610 | - | 57,420 | 57,420 |
| 3918 | Lead Poisoning Epidemiological Investigations | - | 4,580 | 4,580 | - | 4,580 | 4,580 |
| 3919 | DPH Workforce Development Grant | - | 64,940 | 5,470 | 59,470 | 20,990 | 20,990 |
| 3920 | Preventative Health Strategies: Suicide Prevention | - | 52,700 | 52,700 | - | 52,800 | 52,800 |
| | | 108,525 | 306,600 | 244,560 | 170,565 | 237,410 | 250,410 |
| | | | | | | | 157,565 |

#3808 - Clinic Services - This fund is for the flu clinics and TB testing for the Police Department (per OSHA requirements) that are conducted by the Health Department each year. This account is used to purchase influenza and pneumococcal vaccines and to pay for clinic supplies. Reimbursements are obtained from Medicare and various insurance companies for the shots that are administered each year. The balance in this fund is used to purchase flu and pneumonia vaccine, tuberculin material (for TB testing) and clinic supplies. Fees charged are in the Price Guide.

#3814 - Bike & Ski Safety Equipment - This fund is used for the purchase and sale of bike safety equipment. On occasion, this account can run a deficit when inventory is purchased prior to those helmets being sold.

#3896 - Emergency Management Performance Grant - This grant is from the Department of Emergency Services & Public Protection, Division of Emergency Management & Homeland Security. This grant supports local emergency planning with funding for training, exercises and operational services.

#3897 - Property Maintenance Remediation/Relocation - This fund is used for the remediation of property maintenance violations per Chapter 8, Article VII sec. 8-130(2) of the Town of Windsor Code of Ordinances. The revenues for this project will come from General Fund transfers as well as through reimbursement of monies when a lien is released via property transfer or property owner repayment. In addition, funds from this project are used for the Uniform Relocation Assistance Act (URAA).

#3912 - ELC-2 Enhancing Covid Grant - This reimbursement grant is from the Connecticut Department of Public Health and is intended to enhance local efforts in supporting COVID-19 pandemic surveillance and prevention of further coronavirus transmission.

#3916 - Public Health Emergency Preparedness/Bioterrorism Grant - This is an annual grant received from the Centers for Disease Control via CRCOG. This grant is used for preparing and exercising public health emergency response plans. All monies in this account should be spent each grant year or the unused monies are returned to CRCOG. Grant funds must be spent per a budget submitted to and approved by CRCOG each year.

#3917 - CDC Immunizations & Vaccines for Children - This grant was awarded to Windsor Health Department by the Connecticut Department of Public Health and funding will span 9/1/2023– 6/30/2025. Funding will be used to enhance vaccination capacity and ensure vaccine equity, develop and implement vaccine educational campaigns including media outreach to promote vaccine confidence and address vaccine hesitancy, increase vaccine and outreach efforts and provide financial support to conduct a Rapid Community Assessment (RCA).

#3918 - Lead Poisoning Epidemiological Investigations - This reimbursement grant is from the Connecticut Department of Public Health and is used to support the case investigation of childhood lead cases that are found to have a venous blood lead levels of five micrograms per deciliter or greater. This is a multi-year grant spanning 07/01/2023-12/31/2026.

#3919 - DPH Workforce Development Grant - This grant is from the Connecticut Department of Public Health and is intended to provide financial support to retain existing public health staff and help to train new and existing public health staff through continuing education and regional and national conferences. This grant is a multi-year grant, spanning 11/01/2023-11/30/2027.

#3920 - Preventative Health Strategies: Suicide Prevention - This grant was awarded to Windsor Health Department by the Connecticut Department of Public Health and the funding will span 4/1/2024– 9/30/2028. This funding will be used to conduct a Community Health Needs Assessment (CHNA), provide educational programming determined by the CHNA data, develop and implement mental health promotion and suicide prevention campaigns including media outreach to reduce the stigma of seeking assistance, and identify and provide lists of resources for residents.

SPECIAL REVENUE FUNDS

Library Services

| Project # | Project Name | FY 2024 | | | | FY 2025 | | |
|-----------|---|----------------------------|-------------------|------------------------|-----------------------------|-------------------|-----------------------|-----------------------------|
| | | Beginning Balance (7/1/23) | Projected Revenue | Estimated Expenditures | Projected Balance (6/30/24) | Projected Revenue | Budgeted Expenditures | Projected Balance (6/30/25) |
| 2501 | Library Copy Machine Fund | 64,201 | 8,000 | 17,000 | 55,201 | 9,000 | 9,000 | 55,201 |
| 2503 | Main Library Non-Print Materials | 46,170 | 17,000 | 17,000 | 46,170 | 17,000 | 17,000 | 46,170 |
| 2504 | Wilson Library Non-Print | 11,288 | 4,500 | 4,500 | 11,288 | 4,500 | 4,500 | 11,288 |
| 2505 | Connecticard | 44,810 | 4,200 | 4,200 | 44,810 | 4,000 | 24,000 | 24,810 |
| 2509 | State Library Grant | 8,681 | - | - | 8,681 | 1,200 | 1,200 | 8,681 |
| 2512 | WLA/Wilson Building Transfer Bequest | 135,507 | - | - | 135,507 | - | - | 135,507 |
| N/A | Library Association Donation* | - | 22,000 | 22,000 | - | 22,000 | 22,000 | - |
| 1933 | ARF - Children's Library Early Childhood Educ Enhancement | - | 30,000 | 30,000 | - | - | - | - |
| | | 310,657 | 85,700 | 94,700 | 301,657 | 57,700 | 77,700 | 281,657 |

*Not included in town system

#2501 - Library Copy Machine Fund - Revenues are derived from public copiers at the Main Library and the Wilson branch. Funds are used for rental/purchase, maintenance/repairs and supplies for machines used by the public (computer, copiers, faxes, etc.) and for the office copier at the Main Library.

#2503 - Main Library Non-Print Materials - Revenues are from fees and donations made to the library and reimbursements for lost library materials. Funds are used to buy non-print materials (DVDs, CDs, etc.) to replace lost materials and for miscellaneous purchases.

#2504 - Wilson Library Non-Print Materials - Revenues are from fees and donations made to the library and reimbursements for lost library materials. Funds are used to buy non-print materials (DVDs, CDs, etc.) to replace lost materials and for miscellaneous purchases.

#2505 - Connecticard - Revenues are from the state to help reimburse the library for non-residential use. Funds can be used for library materials, supplies, staff and equipment.

#2509 - State Library Grant - Revenues from the state to be used for the purchase of print material.

#2512 - WLA/Wilson Building Transfer Bequest - Revenues are from a one-time donation from the Windsor Library Association included in the transfer of the Wilson Branch Library building and property to the town. Funds will be used for Wilson Branch Library capital projects.

N/A - Library Association Donation - Revenues are from the Windsor Library Association annual fund drive and are to be used to help pay for library programs as well as special collections, furniture and new technology.

#1933 - ARF - Children's Library Early Childhood Education Enhancement - American Rescue Funds have been allocated to this project to add 1.0 FTE with an early childhood education background to serve Windsor's growing population of infants, toddlers and preschoolers and to expand programs and services.

AMERICAN RESCUE FUNDS (ARF)

Development

| Project # | Project Name | FY 2024 | | | FY 2025 | | | |
|-----------|---------------------------------------|-------------------------------|-------------------|------------------------|--------------------------------|-------------------|-----------------------|--------------------------------|
| | | Beginning Balance (7/1/23) | Projected Revenue | Estimated Expenditures | Projected Balance (6/30/24) | Projected Revenue | Budgeted Expenditures | Projected Balance (6/30/25) |
| 1924 | Windsor Worx Small Business Incubator | 165,000 | - | 100,000 | 65,000 | - | - | 65,000 |
| | | 165,000 | - | 100,000 | 65,000 | - | - | 65,000 |

#1924 - Windsor Worx Small Business Incubator - Under the Competitive & Sustainable Economy focus area of the ARF Grant Revenue, this program was established to provide funding to Windsor Worx, a new co-work space and resource center in Windsor Center, to be used for establishing the shared work and collaboration spaces, write-down a portion of start-up costs, as well as to provide resources to small businesses and new ventures across town.

AMERICA RESCUE FUND (ARF) AND COMMUNITY DEVELOPMENT FUND (Transfer from General Fund)

Community Development Block Grant Funds

| Project # | Project Name | FY 2024 | | | FY 2025 | | | |
|-----------|---|-------------------------------|-------------------|------------------------|--------------------------------|-------------------|-----------------------|--------------------------------|
| | | Beginning Balance (7/1/23) | Projected Revenue | Estimated Expenditures | Projected Balance (6/30/24) | Projected Revenue | Budgeted Expenditures | Projected Balance (6/30/25) |
| 1929 | ARF - Multi-Family Housing Rehabilitation Program | 358,310 | - | 327,670 | 30,640 | - | 18,250 | 12,390 |
| 1930 | ARF - Community & Neighborhood Enhancement Grant | 25,660 | - | 25,660 | - | - | - | - |
| 1935 | ARF - Windsor Housing Authority/Shad Run Terrace | 18,160 | - | 18,160 | - | - | - | - |
| 1936 | ARF - Windsor Housing Authority/Fitch Court Roof | 14,130 | - | 14,130 | - | - | - | - |
| 8390 | Senior and Workforce Housing Initiative | - | 75,000 | 25,000 | 50,000 | - | 50,000 | - |
| 8400 | Housing Rehabilitation Program | - | 305,350 | 193,460 | 111,890 | - | 111,890 | - |
| | | 416,260 | 380,350 | 604,080 | 192,530 | - | 180,140 | 12,390 |

#1929 - Multi-Family Rehabilitation Program - This program was established to initiate a Multi-family Housing Rehabilitation program to stabilize and preserve the quality and availability of affordable rental housing throughout the town of Windsor.

#1930 - Community & Neighborhood Enhancement Grant - This program is designed to provide financial assistance for community-led efforts such as small scale public improvements, public events/programs, neighborhood-wide activities and community clean-ups.

#1935 - Windsor Housing Authority/Shad Run Terrace - This allocation is for design and environmental assessment of the 52 unit Windsor Housing Authority Shad Run senior and disabled housing complex in preparation for a Small Cities Community Development Block Grant Application.

#1936 - Windsor Housing Authority/Fitch Court - This allocation is for roof system evaluation and design for the Windsor Housing Authority's Fitch Court senior housing complex.

#8390 - Senior and Workforce Housing Initiative - This allocation is to explore ways to create and preserve senior and workforce housing through planning, technical assistance and feasibility studies.

#8400 - Housing Rehabilitation Program - This allocation is to ensure the continuation of the longstanding Housing Rehabilitation Program given the CT Department of Housing's funding priority shift away from Housing Rehabilitation Programs.

SPECIAL REVENUE FUND AND AMERICA RESCUE FUND (ARF)

Public Works and Engineering

| Project # | Project Name | FY 2024 | | | | FY 2025 | | |
|-----------|---------------------------------------|----------------------------|-------------------|------------------------|-----------------------------|-------------------|-----------------------|-----------------------------|
| | | Beginning Balance (7/1/23) | Projected Revenue | Estimated Expenditures | Projected Balance (6/30/24) | Projected Revenue | Budgeted Expenditures | Projected Balance (6/30/25) |
| 1980 | Stony Hill School | 1,862 | 7,260 | 7,110 | 2,012 | 7,400 | 8,110 | 1,302 |
| 2014 | 330 Windsor Avenue Maintenance | 83,782 | 136,370 | 112,000 | 108,152 | 141,950 | 116,780 | 133,322 |
| 4009 | Town Aid Road Improvements | 939,958 | 403,000 | 403,000 | 939,958 | 403,000 | 407,000 | 935,958 |
| 4012 | Local Cap. Improve. - Recording Fees | 174,109 | 13,860 | - | 187,969 | 13,750 | - | 201,719 |
| 4018 | Veterans Cemetery | 5,560 | 1,800 | - | 7,360 | 1,800 | - | 9,160 |
| 4024 | Solid Waste Management/Anti-Littering | 22,397 | 30,000 | 30,000 | 22,397 | 30,000 | 30,000 | 22,397 |
| 4100 | Rental Revenue (Properties) | 39,499 | 24,970 | 16,200 | 48,269 | 25,270 | 14,650 | 58,889 |
| 4101 | Train Station/Freight House | 111,286 | 29,300 | 34,850 | 105,736 | 29,800 | 37,150 | 98,386 |
| 4102 | Roger Wolcott Building | 115,053 | - | - | 115,053 | - | - | 115,053 |
| 4800 | Landfill Reuse Planning | 5,701 | - | - | 5,701 | - | - | 5,701 |
| 1925 | Riverwalk Multi-Use Trail Project | 50,000 | - | 50,000 | - | - | - | - |
| 1926 | Wilson Gateway Park Project | 385,100 | - | 385,100 | - | - | - | - |
| | | 1,934,306 | 646,560 | 1,038,260 | 1,542,606 | 652,970 | 613,690 | 1,581,886 |

#1980 - Stony Hill School - This is a former one-room school house on Windsor Avenue near the intersection of Hillcrest Road. This historical structure is maintained by the Department of Public Works. It is currently rented out for fitness training classes. Funds are used to pay all expenses associated with the maintenance of this facility.

#2014 - 330 Windsor Avenue Maintenance - This revolving fund is used for repair and maintenance at the facility. Revenues are received from the Caring Connection, Recreation Department and the Chinese restaurant on site.

#4009 - Town Aid Road Improvements - This is a state grant used primarily for street maintenance and repair-related activities. This account is used as a revolving fund for management of this grant. A major use of this account is for the purchase of materials for the snow and ice program. It is also used for street pavement markings, pavement preventive maintenance (such as crack filling) and catch basin cleaning.

#4012 - Local Capital Improvements, Recording Fees - This account differs from the Local Capital Improvements Program (LoCIP), which is an annual grant from the State. This account was established to receive funds that are the result of an increase in the recording fees charged by the State. These funds may be used for improvements by local governments in the State.

#4018 - Veterans Cemetery - The Department of Public Works places headstones (provided by the government) at grave sites and maintains the cemetery grounds. The town receives funding from the Department of Veterans Affairs (VA) to place the headstones in their designated area. Some of the expenses associated with the maintenance of the cemetery are paid from this account.

#4024 - Solid Waste Management/Anti-Littering - This account was established pursuant to CT PA 21-58. A portion of the revenues received by liquor wholesalers from the sale of "nip" bottles is allocated to cities and towns in Connecticut and used towards managing solid waste and reducing the impact of littering.

#4100 - Rental Revenue properties - This revolving fund is for the receipt of rental revenue and the payment of expenses for properties owned by the town. Presently, this includes the Luddy House (town green), Luddy Carriage House (town green) and the Lang House (Northwest Park). The Chamber of Commerce is located in the Luddy House.

#4101 - Train Station/Freight House - The Amtrak Train Station (Central Street) and Freight House (Mechanic Street) are properties leased from the Greater Hartford Transit District and are sub-leased by the town to others. Both buildings are presently being used by Windsor Arts Center. Larger expenditures expected in the near future include roof work at the train station.

#4102 - Roger Wolcott Building - This is the former Roger Wolcott School facility. Funds are from the Facilities Management General Fund. The costs for utilities and other expenses are paid out of this account for the on-going maintenance of the building. As of February 2022, this building no longer belongs to the town and the balance will be allocated to General Fund expenditures.

#4800 - Landfill Reuse Planning - A citizen's group worked with a consultant to develop a reuse plan, which primarily incorporated various active and passive recreational uses. The balance shown represents the amount unspent during this planning effort.

#1925 - Riverwalk Multi-Use Trail Project - This program was established to contribute to funding needed in addition to a grant submittal to the State's Community Investment Fund 2030 to help increase the competitiveness of the grant request. The project will connect the trail from Hartford north to Windsor Center.

#1926 - Wilson Gateway Park - Under the Capital and Infrastructure Investments focus area of the ARF Grant; this project provides the necessary funds, in addition to a grant submittal to the State's Community Investment Fund 2030, to help increase the competitiveness of the grant request. The project consists of construction of the Wilson Gateway park on the town-owned parcel at 458 Windsor Avenue.

SPECIAL REVENUE FUNDS

Information Services

| Project # | Project Name | FY 2024 | | | | FY 2025 | | |
|-----------|---------------------------------|-------------------------------|-------------------|------------------------|--------------------------------|-------------------|-----------------------|--------------------------------|
| | | Beginning Balance (7/1/23) | Projected Revenue | Estimated Expenditures | Projected Balance (6/30/24) | Projected Revenue | Budgeted Expenditures | Projected Balance (6/30/25) |
| 1304 | Town Clerk Copier | 142,818 | 30,000 | 62,500 | 110,318 | 28,000 | 42,500 | 95,818 |
| 1306 | Historic Preservation | 23,040 | 6,500 | 6,000 | 23,540 | 6,000 | 6,000 | 23,540 |
| 1308 | Preservation Microfilming Grant | - | 8,000 | 8,000 | - | 7,500 | 7,500 | - |
| 1422 | Absentee Ballot Grant | 6,830 | - | 780 | 6,050 | - | 6,050 | - |
| | | 172,688 | 44,500 | 77,280 | 139,908 | 41,500 | 62,050 | 119,358 |

#1304 - Town Clerk Copier - Funds are derived from fees associated with the use of the Town Clerk copier and land recording fees. These funds are used for the upkeep, maintenance, restoration and preservation of the Town of Windsor's records.

#1306 - Historic Preservation - Funds are derived from fees for land records. The State of Connecticut receives a portion of these funds and the remainder is used to match funds when applying for the Connecticut State Library Historic Documents Preservation Grant.

#1308 - Preservation Microfilming Grant - This account is used for the Connecticut State Library Historic Documents Preservation Grant program.

#1422 - Absentee Ballot Grant - Grant from Secretary of the State of Connecticut office for supplies, postage and administration of absentee ballots only.

SPECIAL REVENUE FUNDS

Administrative Services

| Project # | Project Name | FY 2024 | | | FY 2025 | | |
|-----------|------------------------------|----------------------------|-------------------|------------------------|-----------------------------|-------------------|-----------------------|
| | | Beginning Balance (7/1/23) | Projected Revenue | Estimated Expenditures | Projected Balance (6/30/24) | Projected Revenue | Budgeted Expenditures |
| 1650 | Assessor's Coin-Op Copiers | 7,647 | 200 | 200 | 7,647 | 200 | 200 |
| 1651 | Delinquent Property Tax Sale | 18,676 | - | 300 | 18,376 | 24,600 | 24,600 |
| | | 26,323 | 200 | 500 | 26,023 | 24,800 | 24,800 |
| | | | | | | | 26,023 |

#1650 - Assessor's Coin-Op Copiers - Revenues are generated by fees obtained from use of the copying machine (GIS maps, etc.) This fund is used toward the purchase of supplies and for the costs associated with the copier maintenance agreements.

#1651 - Delinquent Property Tax Sale - A public auction is scheduled to be conducted by the tax collector in the spring of 2023 for the sale of a variety of real estate properties with delinquent taxes due. Funds collected at the sale will be applied to clear the back taxes and release the tax liens. This fund listed above represents the estimated expenses and expense recoveries from the buyers for this sale.

SPECIAL REVENUE FUNDS

General Government

| Project # | Project Name | FY 2024 | | | FY 2025 | | |
|-----------|--|----------------------------|-------------------|------------------------|-----------------------------|-------------------|-----------------------|
| | | Beginning Balance (7/1/23) | Projected Revenue | Estimated Expenditures | Projected Balance (6/30/24) | Projected Revenue | Budgeted Expenditures |
| 5250 | One Book One Windsor | - | - | - | - | - | - |
| 5252 | Bridge Builder's Award | - | - | - | - | - | - |
| 5253 | Community Day Events | 3,127 | - | 100 | 3,027 | - | 100 |
| 5257 | HRC Scholarship Fund | 1,117 | - | 290 | 827 | - | 400 |
| 5258 | Hrtfrd Found For Publ Giv-Mural | 534 | - | - | 534 | - | 534 |
| 5259 | Sec. of the State - Early Voting Grant | - | 10,500 | 10,500 | - | - | - |
| 1423 | Wilson Park Referendum | - | 19,000 | 19,000 | - | - | - |
| 6800 | Police Private Duty | - | 5,600 | 5,600 | - | 5,600 | 5,600 |
| | | 4,778 | 35,100 | 35,490 | 4,388 | 5,600 | 6,100 |
| | | | | | | | 3,888 |

#5250 - One Book One Windsor - This fund's objective is to create a venue where people of different ethnicities and cultures come together and share ideas.

#5252 - Bridge Builder's Award - This fund was created to honor individuals, organizations or businesses that make outstanding contributions to enhance human relations within Windsor. The purpose of this award is to foster greater trust, understanding and solidarity among Windsor's racial, ethnic and religious groups.

#5253 - Community Day Events - A week of community activities including poetry and storytelling, community day and a dinner. These events are organized by the Human Relations Committee.

#5257 - HRC (Human Relations Commission) Scholarship Fund - Funds raised through various activities to be used for scholarships for Windsor High School students.

#5258 - Hartford Foundation for Public Giving - Grant funds received from the state were used to paint a street mural to promote community awareness of racial injustice issues.

#5259 - Sec. of the State - Early Voting Grant - Funds to be used to offset costs associated with early voting, such as labor and training costs, ballot printing costs, polling location-related expenses, voter education, or equipment and supplies

#1423 - Wilson Park Referendum - Funds were appropriated by the Town Council from the General Fund Unassigned Fund Balance to pay for expenditures associated with the Wilson Park referendum.

#6800 - Police Private Duty - Fees for this fund are received through the use of police officers who provide traffic and crowd control for the Shad Derby event. The balance shown is representative of Shad Derby expenditures only. For the full balance in this fund, please refer to page F-22.

SPECIAL REVENUE FUNDS

General Services

| Project # | Project Name | FY 2024 | | | | FY 2025 | | |
|-----------|----------------------------------|-------------------------------|-------------------|------------------------|--------------------------------|-------------------|-----------------------|--------------------------------|
| | | Beginning Balance (7/1/23) | Projected Revenue | Estimated Expenditures | Projected Balance (6/30/24) | Projected Revenue | Budgeted Expenditures | Projected Balance (6/30/25) |
| 1630 | Revaluation | 86,345 | 20,000 | 104,558 | 1,787 | 30,000 | - | 31,787 |
| 1640 | OPEB Actuarial Valuation | 15,040 | 15,000 | 30,000 | 40 | 17,000 | - | 17,040 |
| 1703 | Open Space Fund | 1,231,707 | 200,000 | 12,000 | 1,419,707 | 175,000 | 25,000 | 1,569,707 |
| 1709 | Great Pond Special District Fund | 3,179 | 638,434 | 638,434 | 3,179 | 1,395,700 | 1,398,879 | - |
| 1710 | Mill Brook Open Space | 20,298 | - | - | 20,298 | - | - | 20,298 |
| 1770 | Windsor Center TIF District | - | - | - | - | 20,000 | 20,000 | - |
| | | 1,356,569 | 873,434 | 784,992 | 1,445,011 | 1,637,700 | 1,443,879 | 1,638,832 |

#1630 - Revaluation - This fund is used to accumulate the revenue needed to conduct the next revaluation, which is due to occur for the Grand List dated October 1, 2028. The funding for the revaluation account for FY 25 is proposed at \$30,000. This will allow the balance to accumulate and provide the necessary funds to pay for the next revaluation.

#1640 - Other Post-Employment Benefits (OPEB) Actuarial Analysis - This fund is used to conduct the biennial OPEB program actuarial analysis and plan valuation.

#1703 - Open Space Fund - funds are available for the acquisition of open space as opportunities arise. These funds can be used separately or more effectively as a match to available grants for the purchase of open space or development rights. They can also be used to improve open spaces and conduct other open space related activities.

#1709 - Great Pond Village Special District Fund - This fund is used to facilitate the transfer of tax increment revenues to the Great Pond Village Improvement District pursuant to the interlocal agreement with the town.

#1710 - Mill Brook Open Space Fund - This fund is used to pay for improvements to the Mill Brook Open Space parcel.

#1770 - Windsor Center TIF District - This fund is used to pay for programs and improvements in the Windsor Center tax increment financing district.

SPECIAL REVENUE FUNDS

Not Allocated to Specific Service Unit

| Project # | Project Name | FY 2024 | | | FY 2025 | | | |
|-----------|------------------------------|-------------------------------|-------------------|------------------------|--------------------------------|-------------------|-----------------------|--------------------------------|
| | | Beginning Balance (7/1/23) | Projected Revenue | Estimated Expenditures | Projected Balance (6/30/24) | Projected Revenue | Budgeted Expenditures | Projected Balance (6/30/25) |
| 0375 | 375th Anniversary | 7,162 | - | - | 7,162 | - | - | 7,162 |
| 2100 | L.P. Wilson Fund | 179,101 | 546,600 | 553,830 | 171,871 | 542,820 | 577,810 | 136,881 |
| 4104 | John Mason Statue Relocation | 15,000 | - | - | 15,000 | - | - | 15,000 |
| 5200 | Community Use of Schools | 64,976 | 30,000 | 20,000 | 74,976 | 30,000 | 30,000 | 74,976 |
| | | 266,239 | 576,600 | 573,830 | 269,009 | 572,820 | 607,810 | 234,019 |

#0375 - 375th Anniversary - Revenues are from the sale of commemorative items and from donations for the 375th anniversary celebration. Remaining funds to be used for construction of a commemorative bench from a historical elm tree removed from the town green.

#2100 - L.P. Wilson Fund - This is the town's portion of expenses for facility maintenance/utilities at the L.P. Wilson Center and for the use of the space. The balance is being used for planned on-going capital maintenance projects.

#4104 - John Mason Statue Relocation - This account was set up as a result of an appropriation made by Town Council from the General Fund Unassigned Fund Balance for a contribution to the Windsor Historical Society for site preparation costs for the relocation of the John Mason Statue.

#5200 - Community Use of Schools - The Board of Education charges groups for the use of school facilities. However, due to state regulations, the town is required to receive this money and it is placed into this account. In the past, the Board of Education has used these funds for custodial overtime at their facilities. These funds can also be used for facility repairs and maintenance (i.e., refinishing of gym floors).

AMERICAN RELIEF FUNDS (ARF)

| Project # | Project Name | FY 2024 | | | FY 2025 | | | |
|-----------|-------------------|-------------------------------|-------------------|------------------------|--------------------------------|-------------------|-----------------------|--------------------------------|
| | | Beginning Balance (7/1/23) | Projected Revenue | Estimated Expenditures | Projected Balance (6/30/24) | Projected Revenue | Budgeted Expenditures | Projected Balance (6/30/25) |
| 1919 | ARF Grant Revenue | 4,320,811 | - | 3,730,000 | 590,811 | - | 41,800 | 549,011 |
| | | 4,320,811 | - | 3,730,000 | 590,811 | - | 41,800 | 549,011 |

#1919 - ARF Grant - This project was created to account for the total receipt of Coronavirus State and Local Fiscal Recovery funds in the amount of \$8,503,548, which then gets allocated to specific projects as they are approved by Town Council as seen below. The funding from this grant comes from the U.S. Department of the Treasury as a result of the American Rescue Plan Act to support the town's response and recovery from the COVID-19 pandemic. Funds need to be committed by December 31, 2024 and fully expended by December 31, 2026.

ALLOCATION OF THE AMERICAN RELIEF FUND (ARF) FROM PROJECT 1919

Safety Services - Police Department

| | | | | | | | |
|------|--------------------------------------|--------|---|--------|---|---|---|
| 1927 | CHR Mental Health Clinician Services | 36,000 | - | 36,000 | - | - | - |
|------|--------------------------------------|--------|---|--------|---|---|---|

Safety Services - Ambulance Services

| | | | | | | | |
|------|---|-------|---|-------|---|---|---|
| 1922 | Windsor Emergency Medical Services Contribution | 6,210 | - | 6,210 | - | - | - |
|------|---|-------|---|-------|---|---|---|

Recreation and Leisure Services - Recreation

| | | | | | | | |
|------|------------------------------------|---------|---|--------|--------|--------|--------|
| 1928 | Health and Wellness Initiative | 101,490 | - | 57,800 | 43,690 | - | 43,690 |
| 1937 | YSB Summer Teen Employment Program | 39,000 | - | 39,000 | - | 41,800 | 41,800 |

Library Services - Children's Library

| | | | | | | | |
|------|---|---|--------|--------|---|---|---|
| 1933 | Children's Library Early Childhood Educ Enhancement | - | 30,000 | 30,000 | - | - | - |
|------|---|---|--------|--------|---|---|---|

Development Services - Economic Development

| | | | | | | | |
|------|---------------------------------------|---------|---|---------|--------|---|--------|
| 1924 | Windsor Worx Small Business Incubator | 165,000 | - | 100,000 | 65,000 | - | 65,000 |
|------|---------------------------------------|---------|---|---------|--------|---|--------|

Community Development

| | | | | | | | |
|------|---|---------|---|---------|--------|---|--------|
| 1929 | Multi-Family Housing Rehabilitation Program | 358,310 | - | 327,670 | 30,640 | - | 18,250 |
| 1930 | Community & Neighborhood Enhancement Grant | 25,660 | - | 25,660 | - | - | - |
| 1935 | Windsor Housing Authority/Shad Run Terrace | 18,160 | - | 18,160 | - | - | - |
| 1936 | Windsor Housing Authority/Fitch Court Roof | 14,130 | - | 14,130 | - | - | - |

Public Works

| | | | | | | | |
|------|--|---------|---|---------|---|---|---|
| 1925 | Riverwalk Multi-Use Trail Project | 50,000 | - | 50,000 | - | - | - |
| 1926 | Wilson Gateway Park Project (capital outlay) | 385,100 | - | 385,100 | - | - | - |

Capital Investments Not Allocated To A Service Unit

| | | | | | | | |
|------|--|---------|-----------|-----------|-----------|---|-----------|
| 1931 | Pickleball/Tennis Court Project | 340,520 | - | 340,520 | - | - | - |
| 1932 | JFK HVAC System Project | 159,880 | - | 159,880 | - | - | - |
| 1934 | Baker Hollow Road Reconstruction | 544,440 | - | 544,440 | - | - | - |
| 1938 | Welch Pool Improvement Project | - | 2,700,000 | 2,700,000 | - | - | - |
| 1981 | Clover Street School Athletic Field Improvements | - | 1,000,000 | - | 1,000,000 | - | 1,000,000 |

Caring Connection Transfer

| | | | | | | | |
|------|------------------------------------|--------|---|--------|---|---|---|
| 1923 | Caring Connection ARF Contribution | 60,000 | - | 60,000 | - | - | - |
|------|------------------------------------|--------|---|--------|---|---|---|

| | | | | | | |
|------------------|------------------|------------------|------------------|---------------|------------------|---------------|
| 2,303,900 | 3,730,000 | 4,894,570 | 1,139,330 | 41,800 | 1,103,740 | 77,390 |
|------------------|------------------|------------------|------------------|---------------|------------------|---------------|

#1927 - Community Health Resources (CHR) Mental Health Clinician Services - Under the Community Health & Wellness focus area of the ARF Grant; this program was established to increase the hours of the embedded mental health clinician contracted by the Police Department.

#1922 - Windsor Emergency Medical Services ARF Contribution - Under the Safe, Strong, Diverse Neighborhoods & Families focus area of the ARF Grant; this program provided \$150,000 towards operations cost and debt principal retirement.

#1928 - Health and Wellness Initiative - Under the Community Health & Wellness focus area of the ARF Grant; this program was established to help address Windsor resident's emotional, mental and physical health needs by encouraging them to engage in a range of educational, social, and leisure activities.

#1937 - Youth Services Bureau Summer Teen Employment Program (STEP) - Under the Community Health & Wellness focus area of the ARF Grant; this program provides funds to expand the existing STEP program by up to 15 additional participants.

#1933 - Children's Library Early Childhood Education Enhancement - Under the Community Health & Wellness focus area of the ARF Grant; this program provides funds for an additional full-time employee with an early childhood education background to serve Windsor's growing population of infants, toddlers and preschoolers as well as to expand programs and services.

#1924 - Windsor Worx Small Business Incubator - Under the Competitive & Sustainable Economy focus area of the ARF Grant; this program provides funds for WindsorWorx, a new co-work space and resource center in Windsor Center, to establish the shared work and collaboration spaces, provide a portion of start-up costs, as well as to provide resources to small businesses and new ventures across town.

#1929 - Multi-Family Rehabilitation Program - Under the Safe, Strong, Diverse Neighborhoods & Families focus area of the ARF Grant; this program provides funds to establish a multi-family housing rehabilitation program in order to stabilize and preserve the quality and availability of affordable rental housing throughout the town of Windsor.

#1930 - Community & Neighborhood Enhancement Grant - Under the Safe, Strong, Diverse Neighborhoods & Families focus area of the ARF Grant; this program provides funds for community-led efforts such as small-scale public improvements, public events and programs, neighborhood-wide activities, and community clean-up initiatives.

#1935 - Windsor Housing Authority/Shad Run Terrace - Under the Safe, Strong, Diverse Neighborhoods and Families focus area of the ARF Grant; this program provides funds for design services and environmental studies related to the Shad Run Terrace improvement project.

#1936 - Windsor Housing Authority/Fitch Court Roof - Under the Safe, Strong, Diverse Neighborhoods and Families focus area of the ARF Grant; this program provides funds for design services related to the Fitch Court roof replacement project.

#1925 - Riverwalk Multi-Use Trail - Under the Capital and Infrastructure Investments focus area of the ARF Grant; this project provides the necessary funds, in addition to a Riverfront Recapture grant submittal to the State's Community Investment Fund 2030, to help increase the competitiveness of the grant request. The project will allow Riverfront Recapture to construct a multi-use path from the Greater Hartford Jaycees boathouse in Hartford to the Windsor town line.

#1926 - Wilson Gateway Park - Under the Capital and Infrastructure Investments focus area of the ARF Grant; this project provides the necessary funds, in addition to a grant submittal to the State's Community Investment Fund 2030, to help increase the competitiveness of the grant request. The project consists of construction of the Wilson Gateway park on the town-owned parcel at 458 Windsor Avenue.

#1931 - LP Wilson Pickleball/Tennis Courts - Under the Capital and Infrastructure Investments focus area of the ARF Grant; this project provides funds to reconstruct the existing tennis courts at LP Wilson with post-tension concrete foundation and surfaces, and other features to allow for both tennis and pickleball.

#1932 - John F. Kennedy Elementary HVAC Upgrades - Under the Capital and Infrastructure Investments focus area of the ARF Grant; this project provides funds to replace original HVAC units in the gymnasium with air conditioning units as well provide air conditioning to hallways and the kitchen at JFK Elementary School. Board of Education ESSER III funds in the amount of \$500,000 are to be used in addition to ARF funds, for a total project cost of \$770,000.

#1934 - Baker Hollow Road Reconstruction - Under the Capital and Infrastructure Investments focus area of the ARF Grant; this project provide funds for the reconstruction of the unimproved portion of Baker Hollow Road between Marshall Phelps Road and Old Poquonock Road.

#1938 - Welch Pool Improvements - Under the Capital and Infrastructure Investments focus area of the ARF Grant; this project provides funds for improvements to the bathhouse, filtration system, pool decking and pool liner at Welch Pool.

#1981 - Clover Street School Athletic Field Improvements - Under the Capital and Infrastructure Investments focus area of the ARF Grant; this project provides funds for the field reconstruction, new parking lot area and replacement of the existing mulit-use buidling.

#1923 - Caring Connection ARF Contribution - Under the Safe, Strong, Diverse Neighborhoods & Families focus area of the ARF Grant; this program provides \$100,000 to be used over the FY 23 and FY 24 fiscal years.

APPENDIX "C"

Summary of Personal Services

Town of Windsor
FY 2024 – 2025
Adopted Budget

APPENDIX C

SUMMARY OF PERSONNEL Full Time Equivalents (FTE)

| | <u>GENERAL FUND POSITIONS</u> | | |
|-------------------------------|-------------------------------|------------------------------|---------------------------|
| | FY 2023 Adopted Budget | FY 2024 Adopted Budget | FY 2025 Adopted Budget |
| SAFETY SERVICES | | | |
| Full time | 67.48 | 70.00 | 69.86 |
| Part time | 1.44 | 1.44 | 1.44 |
| RECREATION & LEISURE SERVICES | | | |
| Full time | 10.27 | 10.27 | 10.27 |
| Part time | 15.02 | 15.02 | 15.11 |
| HUMAN SERVICES | | | |
| Full time | 4.17 | 4.17 | 4.17 |
| Part time | 2.03 | 2.53 | 2.53 |
| HEALTH SERVICES | | | |
| Full time | 4.00 | 4.34 | 3.97 |
| Part time | 1.84 | 1.20 | 1.28 |
| LIBRARY SERVICES | | | |
| Full time | 9.00 | 9.50 | 10.00 |
| Part time | 9.61 | 9.11 | 9.11 |
| DEVELOPMENT SERVICES | | | |
| Full time | 11.00 | 11.00 | 15.00 |
| Part time | 0.55 | 1.82 | 2.39 |
| COMMUNITY DEVELOPMENT | | | |
| Full time | 1.00 | 1.00 | 0.94 |
| Part time | 0.33 | 0.15 | 0.28 |
| PUBLIC WORKS AND ENGINEERING | | | |
| Full time | 39.15 | 40.15 | 36.15 |
| Part time | 6.02 | 6.05 | 4.99 |
| INFORMATION SERVICES | | | |
| Full time | 4.23 | 5.23 | 5.23 |
| Part time | 0.07 | 0.07 | 0.07 |
| ADMINISTRATIVE SERVICES | | | |
| Full time | 17.76 | 17.31 | 17.89 |
| Part time | 2.69 | 2.87 | 2.95 |
| GENERAL GOVERNMENT | | | |
| Full time | 3.00 | 3.00 | 3.00 |
| Part time | 0.50 | 0.50 | 0.50 |
| TOTAL GENERAL FUND | | | |
| Full time | 171.06 | 175.97 | 176.48 |
| Part time | 40.10 | 40.76 | 40.65 |
| Total | 211.16 | 216.73 | 217.13 |

NON-GENERAL FUND POSITIONS

| | | | |
|--|---------------|---------------|---------------|
| SAFETY SERVICES | | | |
| Part time | - | - | 0.62 |
| RECREATION - Special Revenue Fund & Adult Day Care for | | | |
| Full time | 0.33 | 0.33 | 0.33 |
| Part time | 17.68 | 16.75 | 18.34 |
| HUMAN SERVICES - Special Revenue Fund | | | |
| Part time | 0.05 | 0.05 | 0.30 |
| HEALTH SERVICES - Special Revenue Fund | | | |
| Full time | - | 0.66 | 1.03 |
| Part time | 1.20 | 0.18 | 0.98 |
| LIBRARY SERVICES - Special Revenue Fund & ARF* | | | |
| Full time | - | 0.50 | - |
| Part time | 0.68 | 0.13 | - |
| COMMUNITY DEVELOPMENT - Loan Repayment Fund & ARF* | | | |
| Full time | - | - | 0.06 |
| Part time | 0.17 | 0.35 | 0.22 |
| PUBLIC WORKS - Special Revenue Fund | | | |
| Part time | 1.45 | 1.45 | 1.88 |
| ADMIN SERVICES - Insurance Internal Services Fund | | | |
| Full time | 0.11 | 0.11 | 0.11 |
| Part time | 0.17 | 0.17 | 0.17 |
| ENTERPRISE FUNDS** | | | |
| Full time | 17.00 | 19.00 | 20.00 |
| Part time | 10.09 | 11.61 | 11.54 |
| TOTAL NON-GENERAL FUND | | | |
| Full time | 17.44 | 20.60 | 21.53 |
| Part time | 31.49 | 30.69 | 34.05 |
| Total | 48.93 | 51.29 | 55.58 |
| COMBINED TOTAL | | | |
| Full time | 188.50 | 196.57 | 198.01 |
| Part time | 71.59 | 71.45 | 74.70 |
| Total | 260.09 | 268.02 | 272.71 |

* American Rescue Funds (ARF)

** Landfill, Resident Transfer Station, Child Development & Adult Day Care

APPENDIX "D"

Employee Pay Plans

Town of Windsor
FY 2024 – 2025
Adopted Budget

APPENDIX D

TOWN OF WINDSOR
TEAMSTERS LOCAL 671 PAY PLAN A
FY 25 (July 1, 2024 – June 30, 2025)

| PAY GRADE | MINIMUM | MAXIMUM |
|---------------------------------|---------|---------|
| GRADE 1 | 43,797 | 48,135 |
| GRADE 2 | 45,569 | 50,584 |
| Clerk Typist I | | |
| Laborer | | |
| Mechanic's Assistant | | |
| GRADE 3 | 48,284 | 53,108 |
| GRADE 4 | 50,700 | 55,768 |
| GRADE 5 | 53,232 | 58,551 |
| GRADE 6 | 55,891 | 61,482 |
| Library Clerk | | |
| Public Property Maintainer I | | |
| Switchboard Operator | | |
| GRADE 7 | 58,684 | 64,556 |
| Account Clerk I | | |
| Engineering Aide | | |
| Police Records Clerk | | |
| Records and Information Clerk | | |
| Tax Clerk | | |
| GRADE 8 | 61,620 | 67,783 |
| Account Clerk II | | |
| Public Property Maintainer II | | |
| GRADE 9 | 64,706 | 71,163 |
| Administrative Clerk | | |
| Assistant Town Clerk | | |
| Community Development Assistant | | |
| Weigh Station Clerk | | |
| GRADE 10 | 66,665 | 74,720 |
| Landfill Operator | | |
| Public Property Maintainer III | | |
| Secretary | | |
| GRADE 11 | 71,663 | 78,458 |
| Mechanic | | |
| Electrician | | |
| GRADE 12 | 74,896 | 82,377 |
| Crew Leader | | |
| Senior Engineering Aide | | |
| GRADE 13 | 78,644 | 86,503 |
| Mechanic Crew Leader | | |
| Public Works Inspector | | |
| Town Forester | | |

APPENDIX D

TOWN OF WINDSOR
TEAMSTERS LOCAL 671 PAY PLAN B *
FY 25 (July 1, 2024 – June 30, 2025)

| PAY GRADE | | MINIMUM | MAXIMUM |
|------------------|-----------------------------------|----------------|----------------|
| GRADE 1 | | 50,493 | 57,310 |
| | Clerk Typist I | | |
| | Library Clerk | | |
| | Switchboard Operator/Receptionist | | |
| GRADE 2 | | 54,294 | 61,624 |
| | Account Clerk I | | |
| | Engineering Aide | | |
| | Police Records Clerk | | |
| | Records and Information Clerk | | |
| GRADE 3 | | 56,737 | 64,397 |
| | Administrative Clerk | | |
| | Assessment Technician | | |
| | Tax Clerk | | |
| GRADE 4 | | 59,007 | 66,972 |
| | Account Clerk II | | |
| | Assistant Town Clerk | | |
| | Community Development Assistant | | |
| | Weighing Station Clerk | | |
| GRADE 5 | | 61,662 | 69,986 |
| | Secretary | | |

* Employees hired after 9/1/16

PART TIME SCALE CLERK PAY PLAN
FY 25 (July 1, 2024 – June 30, 2025)

| | |
|-----------------------|------------------------|
| | 7/1/2024 |
| Part-time Scale Clerk | \$16.81 - \$22.78/hour |

APPENDIX D

**TOWN OF WINDSOR, CONNECTICUT
UPSEU LOCAL 424, UNIT 10 PAY PLAN
FY 25 (July 1, 2024 – June 30, 2025)**

| PAY GRADE | STEPS | | | | |
|-------------------------------|------------|------------------|---------------------|----------------------|--------|
| | 1 | 2 | 3 | 4 | 5 |
| CIVILIAN DISPATCHER | 64,675 | 68,586 | 72,141 | 75,694 | 79,245 |
| <hr/> | | | | | |
| | STARTING | STEP 1 "SOLO" | STEP 2 500 Hours | STEP 3 +500 Hours | |
| Part-time Civilian Dispatcher | 24.73/Hour | 30.48/Hour | 33.39/Hour | 36.24/Hour | |

APPENDIX D

TOWN OF WINDSOR, CONNECTICUT
POLICE PAY PLAN
FY 25 (July 1, 2024 – June 30, 2025)

(FY 24 listed below. FY 25 is not updated yet; pending upcoming contract negotiations.)

STEPS

| PAY GRADE | A | B | C | D | E | F | G | H |
|-----------------------------|----------|----------|----------|----------|----------|----------|----------|----------|
| <u>Pay Grade P1*</u> | | | | | | | | |
| Police Officer P1-A | 71,904 | 73,683 | 76,673 | 79,785 | 83,023 | 86,392 | 90,421 | 95,941 |
| Police Officer P1-B | 75,893 | 78,974 | 82,179 | 85,514 | 88,985 | 92,596 | 96,353 | 100,264 |
| <u>Pay Grade P2</u> | | | | | | | | |
| Detective | | | 87,390 | 91,883 | 96,621 | 101,616 | 106,486 | |
| <u>Pay Grade P3</u> | | | | | | | | |
| Sergeant | | | 95,308 | 100,235 | 105,418 | 110,901 | 116,834 | |
| <u>Pay Grade P4</u> | | | | | | | | |
| Police Lieutenant | | | 107,800 | 113,407 | 119,314 | 125,546 | | |
| <u>Pay Grade DW1</u> | | | | | | | | |
| Animal Control Officer | | | 69,569 | 72,636 | 75,767 | 79,171 | | |

*P1-A - Officers hired after 11/7/16
P1-B - Officers hired before 11/7/16

APPENDIX D

TOWN OF WINDSOR
ADMINISTRATIVE PAY PLAN
FY 25 (July 1, 2024 – June 30, 2025)

| TITLE | PAY GRADE | PAY RANGE | |
|--|------------------|------------------|----------------|
| | | Minimum | Maximum |
| Administrative And Technical Staff | | | |
| Administrative Aide | 1 | 39,816 | 54,008 |
| No positions in Grade | 2 | 44,792 | 60,760 |
| Engineering Assistant Library Assistant Management Analyst Senior Center Activities Specialist | 3 | 50,391 | 68,356 |
| Caseworker Communications & Community Outreach Specialist Librarian Information Technology Librarian | 4 | 56,688 | 76,901 |
| Accountant Assistant Building Official Children's Services Librarian Community Development Coordinator* Deputy Town Clerk Engineer Environmental Educator Executive Assistant Fire Inspector Human Resources Analyst Information Technology Specialist Payroll & Benefits Specialist Recreation Program Specialist Transportation Coordinator | 5 | 63,771 | 86,511 |
| Supervisors and Advanced Technical Staff | | | |
| Assistant Assessor Assistant Town Planner Assistant Building & Facilities Manager Deputy Fire Marshal Environmental Planner Human Resources Generalist Lending Services Manager Project Engineer – Traffic Public Health Nurse Sanitarian Senior Accountant/Budget Manager Social Worker | 6 | 66,355 | 93,347 |

APPENDIX D

TOWN OF WINDSOR
ADMINISTRATIVE PAY PLAN
FY 25 (July 1, 2024 – June 30, 2025)

| TITLE | PAY GRADE | PAY RANGE | |
|---|------------------|------------------|----------------|
| | | Minimum | Maximum |
| Assistant Recreation Manager Fire Department Administrator Head of Reference and Tech. Services Lead Social Worker Library Branch Manager Northwest Park Manager Project Engineer Senior Center Coordinator Senior Human Resources Generalist Social Services Coordinator Systems Applications Specialist Youth Services Coordinator | 7 | 74,652 | 105,017 |
| Assistant to the Town Manager Building Official Fire Marshal Human Resources Manager Communications and Information Supervisor Risk Manager Solid Waste Manager* Tax Collector | 8 | 83,981 | 118,146 |
| Assessor Assistant Town Engineer Assistant Finance Director Building and Facilities Manager Public Works Operations Manager Town Clerk | 9 | 94,475 | 132,908 |
| Directors and Managers | | | |
| Assistant Town Manager Director of Human Services Director of Recreation & Leisure Services Economic Development Director Library Director Police Captain Town Planner | 10 | 96,829 | 143,853 |
| Coordinator of Information Technology Director of Health Services Director of Human Resources Finance Director Town Engineer Director of Public Works | 11 | 103,196 | 152,724 |
| Chief of Police | 12 | 108,356 | 160,360 |

*Position contingent upon funding from State/Federal grants, capital project funds, and/or user charges.

APPENDIX D

**TOWN OF WINDSOR
DAY CARE PAY PLAN
[WINDSOR DISCOVERY CENTER AND CARING CONNECTION]
FY 25 (July 1, 2024 – June 30, 2025)**

| <u>CLASSIFICATION</u> | <u>MINIMUM</u> | <u>MAXIMUM</u> |
|---|----------------|----------------|
| Caring Connection Manager Early Childhood Manager | 42,071 | 93,539 |
| Adult Day Care Professional Early Childhood Educator II Education Coordinator | 36,754 | 72,569 |
| Adult Day Care Associate Early Childhood Educator I | 32,939 | 56,269 |

APPENDIX D**PART-TIME AND SEASONAL PAY PLAN**
FY 25 (July 1, 2024 – June 30, 2025)

| PAY GRADE | MINIMUM | MAXIMUM |
|--|----------------|----------------|
| <u>GRADE I</u> | \$ 15.69 | \$17.30 |
| Clerical Aide I Library Page Recreation Leader I Student Aide Wading Pool Attendant | | |
| <u>GRADE II</u> | \$15.98 | \$17.78 |
| Clerical Aide II Early Childhood Aide I Janitor Library Clerk I Library Monitor Lifeguard I Parts Runner Program Aide Recreation Leader II Senior Student Aide | | |
| <u>GRADE III</u> | \$16.29 | \$19.17 |
| Clerical Aide III Early Childhood Aide II Library Clerk II Lifeguard II Recreation Specialist Maintenance Assistant Tax Collection Aide Undergraduate Intern Recreation Specialist | | |
| <u>GRADE IV</u> | \$16.74 | \$20.70 |
| Adult Day Care Aide Assistant Head Lifeguard Clerical Assistant Deputy Fire Marshal Engineering Technician Environmental Educator Food Bank Aide Graduate Intern Instructor Library Clerk III Payroll Assistant Printer Security Monitor Senior Citizen's Bus Driver Senior Maintenance Assistant Traffic Safety Specialist | | |

APPENDIX D

| PAY GRADE | MINIMUM | MAXIMUM |
|--|----------------|----------------|
| <u>GRADE V</u> | \$17.05 | \$22.65 |
| Administrative Aide Code Enforcement Office Head Lifeguard Senior Center Activities Specialist Senior Transportation Lead Driver Youth Theater Director | | |
| <u>GRADE VI</u> | \$17.37 | \$30.49 |
| Adult Day Care Professional Code Inspector Director of Aquatics Director of Special Programs Naturalist Substitute Librarian Accounting Assistant | | |
| <u>GRADE VII</u> | \$20.32 | \$39.27 |
| Supernumerary Police Officer | | |

APPENDIX "E"

Chart of Accounts

Town of Windsor
FY 2024 – 2025
Adopted Budget

CHART OF ACCOUNTS

AGGREGATED EXPENDITURE CLASSIFICATIONS

The expenditure classifications are aggregated into seven summary expenditure classifications that describe the types of expenditures to be made in each account.

PERSONAL SERVICES

| | | |
|-----------------------------------|------------------------------|---------------------------------|
| 40010 Regular Full Time | 40070 Training Overtime | 41125 Retirement Expense - Town |
| 40015 Elected/Appointed Officials | 40090 Overtime | 41126 Retirement Expense - BOE |
| 40020 Regular Part Time | 41010 Social Security | 41128 457b ICMA Plan |
| 40040 Temporary Full Time | 41020 Medicare | 41129 401a ICMA Plan |
| 40050 Temporary Part Time | 41110 Clothing Allowance | 41170 Workers' Compensation |
| 40060 Holiday Overtime | 41120 Pension Police - CMERS | 41190 Other Compensation |
| | | 41200 Combined insurance |

SUPPLIES

| | |
|---|---|
| 42140 <u>Books and Periodicals</u> | technical books, newspaper subscriptions, library books and media, special reports and other publications |
| 42190 <u>Rentals</u> | use of land, use of buildings, equipment leases, copier leases |
| 42220 <u>Materials and Supplies</u> | office supplies, non-inventoried supplies, items with a useful life of less than one year, food |
| 42222 <u>Police Department Vest & Equipment</u> | – vest and equipment for police officers |
| 42240 <u>Postage</u> | postage stamps, regular and bulk mailing |

SERVICES

| | |
|--|--|
| 43110 <u>Travel and Meeting Expenses</u> | local, regional and national meetings (including transportation, lodging, meals and registration fees), business expenses related to the activity of the department |
| 43120 <u>Advertising & Marketing</u> | notices of public hearings, invitations to bid, recruitment ads, publishing ordinances |
| | <u>Membership Fees</u> professional association dues and subscriptions, league and tournament fees, vendor |
| 43130 | memberships/discount cards |
| 43140 <u>Car Allowance</u> | monthly allotment for private vehicles and mileage allowances for use of private vehicles on local routine business |
| 43145 <u>Credit Card Fees</u> – fees charged to the Town for customer payments via credit cards | |
| 43150 <u>Recruitment and Training</u> | special training schools, tuition, educational seminars, recruitment examinations, interviews and in service training courses |
| 43160 <u>OPEB</u> - Other Post Employment Benefits costs | |
| 43170 <u>MDC - Sewers</u> | Metropolitan District Commission sewer service fees |
| 43180 <u>Contractual Services</u> | cleaning/custodial services, unemployment compensation, recycling, trash removal, police, fire fighter and teamster CDL license physicals, drug testing, property and facility services not provided by employees, aid to private education, mosquito management, protective inspections, tax mailing services, transportation/bus, veterinary, transcription, attorney, auditors, investment/pension consultants, bond counsel, health/workers comp/general liability consultant, professional engineering services, GIS consultant, software consultant, marketing and graphic design consultant, etc. |
| 43190 <u>Printing</u> | printing, photocopying, microfilming |
| 43200 - | |
| 43215 <u>Board of Education Schools</u> - BOE payroll and all other costs associated with BOE expenditures | |

CHART OF ACCOUNTS

AGGREGATED EXPENDITURE CLASSIFICATIONS

SERVICES (continued)

- 43300 Debt Service - Principal - principal payments for outstanding bond issues
- 43350 Debt Service - Interest - interest payments for outstanding bond issues
- 43400 - Insurance Premium Expense - premium fees for health, general liability and workers compensation
- 43406 insurance
- 43450 TPA Fees - third party administration fees
- 43460 Direct Expenditures - self-funded cost for health and risk management costs
- 43515 Refunds To Taxpayers - prior year tax refunds
- 48000 Administrative Overhead - enterprise fund fees for town administration services
- 48020 Rent Expense To Town - lease of building
- 48503 Transfer To Special Revenue - transfer funds from the general fund to special revenue fund
- 49150 Architectural & Engineering Services - consulting, technical services associated with projects

MAINTENANCE AND REPAIR

- 44210 Repairs & Maintenance repairs for town buildings, roads, streets, drains and sidewalks
- 44250 Repairs & Maintenance, Vehicles and Heavy Equipment vehicles and heavy equipment, all parts attached to vehicles and heavy equipment
- 44270 Other Equipment Maintenance radios, electronic devices, office equipment and all other equipment not elsewhere classified
- 44280 Equipment Maintenance & Service Contracts - annual equipment maintenance & service contracts, annual license fees

GRANTS AND CONTRIBUTIONS

- 45160 Grants and Contributions Windsor volunteer ambulance, community contributions, annual dog payment to the state, recreation scholarships

CAPITAL OUTLAY

- 46300 Furniture and Equipment office furniture and related items
- 46310 Vehicles vehicles, heavy equipment, heavy equipment attachments
- 46320 Other Capital Equipment all other not elsewhere classified (lawnmowers)
- 46330 Land acreage
- 46340 Structures buildings, structures and parts thereof

ENERGY AND UTILITY COSTS

- 47100 Electricity electric power usage in operations of buildings, facilities, street lights and traffic signals
- 47200 Natural Gas gas service provided as fuel for heating buildings and facilities
- 47210 Heating Oil used for heating buildings and facilities
- 47310 Regular Gasoline used in the operation of motor vehicles and other machinery and equipment
- 47320 Diesel Fuel used in the operation of motor vehicles and other machinery and equipment
- 47400 Water water service paid to the Metropolitan District Commission for town owned properties
- 47500 Communications telephone services, iPad, cellphone, other electronic devices

APPENDIX "F"

Debt Management

Town of Windsor
FY 2024 – 2025
Adopted Budget

DEBT MANAGEMENT POLICY

Windsor continues to maintain an outstanding credit rating of AAA by Standard and Poor's Corporation, which is the same that is assigned to obligations of the United States Government. In general, bond ratings are assigned by the rating services on the basis of established standards covering four basic criteria: economic strength and diversity, management policies and practices, debt burden, and fiscal performance. The town adheres to certain fundamental policies with respect to the incurrence of debt, in order to maintain its debt burden in line with available resources:

- a) total debt service requirement maintained to within a range of 6% - 8% of total operating expenditures
- b) forecasted future annual debt service requirements not to exceed 8% of annual general fund operating expenditures when any new bonds are issued
- c) total amount of bonds issued will not exceed 50% of the legal debt limit
- d) unassigned fund balance for the General Fund maintained between 15% - 20% of annual General Fund operating expenditures.

The town's legal debt limit is based upon tax collections for the most recently completed fiscal year including interest and lien fees, and net of state reimbursements for revenue losses. As of June 30, 2023, Windsor's base for establishing its debt limit is \$110,326,024. State law establishes various debt percentage limitations based on the purposes for which the debt is issued. The following limitations are currently in effect:

- 1) General Purpose - 2.25 times the base
- 2) Schools - 4.50 times the base
- 3) Sewer - 3.75 times the base
- 4) Urban Renewal - 3.25 times the base
- 5) Unfunded Past Pension - 3.00 times the base
- 6) Total Debt - 7.00 times the base.

The town's net direct debt and net overlapping indebtedness totals \$150,199,285 and the total debt limit is \$772,282,165, as presented in the FY 2023 Town of Windsor Annual Consolidated Financial Report.

APPENDIX F

Town of Windsor Debt Schedule FY 2024

| | INTEREST RATE | SOLD | MATURITY | ORIGINAL AMOUNT | BALANCE 7/1/2023 | PROJECTED ADDITIONS | RETIREMENTS | BALANCE 6/30/2024 |
|-------------------------------|---------------|------|--------------------|--------------------|-------------------|---------------------|------------------|-------------------|
| <u>General Purpose</u> | | | | | | | | |
| 2016 Public Improvements | 2.00% | 2016 | 6/15/2028 | 3,755,000 | 1,570,000 | - | 310,000 | 1,260,000 |
| 2017 Public Improvements | 2.00% - 4.00% | 2017 | 6/1/2037 | 4,260,000 | 1,704,000 | - | 213,000 | 1,491,000 |
| 2017 Refinancing | 2.00% - 4.00% | 2017 | 7/15/2023 | 5,657,000 | 53,000 | - | 53,000 | - |
| 2018 Public Improvements | 2.00% - 5.00% | 2018 | 6/15/2033 | 3,135,000 | 420,000 | - | 210,000 | 210,000 |
| 2019 Public Improvements | 2.00% - 5.00% | 2019 | 6/15/2039 | 8,085,000 | 6,469,000 | - | 404,000 | 6,065,000 |
| 2020 Public Improvements | 2.00% - 5.00% | 2020 | 6/30/2040 | 14,140,000 | 12,010,000 | - | 710,000 | 11,300,000 |
| 2020 Refinancing | 0.25% - 4.00% | 2020 | 7/15/2033 | 7,965,000 | 5,446,000 | - | 1,377,000 | 4,069,000 |
| 2021 Public Improvements | 2.00% - 5.00% | 2021 | 6/15/2036 | 16,895,000 | 14,645,000 | - | 1,125,000 | 13,520,000 |
| 2022 Public Improvements | 3.00% - 5.00% | 2022 | 6/15/2037 | 2,905,000 | 2,710,000 | - | 195,000 | 2,515,000 |
| 2023 Public Improvements | 4.00% - 5.00% | 2023 | 6/15/2038 | 4,130,000 | 4,130,000 | - | 275,000 | 3,855,000 |
| 2024 Public Improvements | TBD | 2024 | TBD | - | - | 2,640,000 | - | 2,640,000 |
| | | | Sub-total | 70,927,000 | 49,157,000 | 2,640,000 | 4,872,000 | 46,925,000 |
| <u>Schools</u> | | | | | | | | |
| 2016 School Improvements | 2.00% | 2016 | 6/15/2028 | 530,000 | 205,000 | - | 45,000 | 160,000 |
| 2017 School Improvements | 2.00% - 4.00% | 2017 | 6/1/2037 | 1,685,000 | 676,000 | - | 82,000 | 594,000 |
| 2017 Refinancing | 2.00% - 4.00% | 2017 | 7/15/2023 | 3,568,000 | 47,000 | - | 47,000 | - |
| 2018 School Improvements | 2.00% - 5.00% | 2018 | 6/15/2033 | 3,630,000 | 480,000 | - | 240,000 | 240,000 |
| 2019 School Improvements | 2.00% - 5.00% | 2019 | 6/15/2039 | 1,915,000 | 1,531,000 | - | 96,000 | 1,435,000 |
| 2020 School Improvements | 2.00% - 5.00% | 2020 | 6/30/2040 | 1,430,000 | 1,220,000 | - | 70,000 | 1,150,000 |
| 2020 Refinancing | 0.25% - 4.00% | 2020 | 7/15/2033 | 4,500,000 | 3,534,000 | - | 473,000 | 3,061,000 |
| 2021 School Improvements | 2.00% - 5.00% | 2021 | 6/15/2036 | 4,375,000 | 3,785,000 | - | 295,000 | 3,490,000 |
| 2022 School Improvements | 3.00% - 5.00% | 2022 | 6/15/2037 | 3,820,000 | 3,565,000 | - | 255,000 | 3,310,000 |
| 2023 School Improvements | 4.00% - 5.00% | 2023 | 6/15/2038 | 5,095,000 | 5,095,000 | - | 340,000 | 4,755,000 |
| 2024 School Improvements | TBD | 2024 | TBD | - | - | 8,510,000 | - | 8,510,000 |
| | | | Sub-total | 30,548,000 | 20,138,000 | 8,510,000 | 1,943,000 | 26,705,000 |
| | | | Grand-Total | 101,475,000 | 69,295,000 | 11,150,000 | 6,815,000 | 73,630,000 |

APPENDIX F

Town of Windsor Debt Schedule FY 2024 - FY 2025

Principal Payments

| <u>Town Projects</u> | | FY 2024 | FY 2025 |
|--|--|-------------------------|-------------------------|
| 2016 | Road & Facility Improvements | 310,000 | 315,000 |
| 2017 | Road & Facility Improvements | 213,000 | 213,000 |
| 2017 | Refunding Issue | 53,000 | - |
| 2018 | Road & Facility Improvements | 210,000 | 210,000 |
| 2019 | Pavement & Facility Improvements; Public Safety Complex; Fire Pumper | 404,000 | 404,000 |
| 2020 | Pavement & Facility Improvements; Public Safety Complex; Fire Pumper | 710,000 | 710,000 |
| 2020 | Refunding Issue | 1,377,000 | 640,000 |
| 2021 | Pavement & Facility Improvements; Public Safety Complex; Fire Pumper | 1,125,000 | 1,125,000 |
| 2022 | Pavement & Facility Improvements; Public Safety Complex | 195,000 | 195,000 |
| 2023 | Pavement & Facility Improvements | 275,000 | 275,000 |
| 2024 | 2024 Debt Financing - Estimated Principal | - | 118,980 |
| Total Principal - Town Projects | | 4,872,000 | 4,205,980 |
| <u>School Projects</u> | | | |
| 2016 | Facility Improvements | 45,000 | 40,000 |
| 2017 | Facility Improvements | 82,000 | 82,000 |
| 2017 | Refunding Issue | 47,000 | - |
| 2018 | Facility Improvements | 240,000 | 240,000 |
| 2019 | Facility Improvements | 96,000 | 96,000 |
| 2020 | Facility Improvements | 70,000 | 70,000 |
| 2020 | Refunding Issue | 473,000 | 330,000 |
| 2021 | Facility Improvements | 295,000 | 295,000 |
| 2022 | Facility Improvements | 255,000 | 255,000 |
| 2023 | Facility Improvements | 340,000 | 340,000 |
| 2024 | 2023 Debt Financing - Estimated Principal | - | 383,520 |
| Total Principal - School Projects | | 1,943,000 | 2,131,520 |
| Grand Total - Principal | | <u>6,815,000</u> | <u>6,337,500</u> |

Interest Payments

| <u>Town Projects</u> | | FY 2024 | FY 2025 |
|---|--|-------------------------|-------------------------|
| 2016 | Road & Facility Improvements | 31,400 | 25,200 |
| 2017 | Road & Facility Improvements | 43,133 | 38,873 |
| 2017 | Refunding Issue | 1,060 | - |
| 2018 | Road & Facility Improvements | 9,188 | 4,725 |
| 2019 | Pavement & Facility Improvements; Public Safety Complex; Fire Pumper | 180,435 | 160,235 |
| 2020 | Pavement & Facility Improvements; Public Safety Complex; Fire Pumper | 342,713 | 307,213 |
| 2020 | Refunding Issue | 86,781 | 58,413 |
| 2021 | Pavement & Facility Improvements; Public Safety Complex; Fire Pumper | 427,900 | 371,650 |
| 2022 | Pavement & Facility Improvements; Public Safety Complex | 107,175 | 97,421 |
| 2023 | Pavement & Facility Improvements | 175,643 | 167,950 |
| 2024 | 2024 Debt Financing - Estimated Interest | - | 132,000 |
| Total Interest - Town Projects | | 1,405,428 | 1,363,680 |
| <u>School Projects</u> | | | |
| 2016 | Facility Improvements | 4,100 | 3,200 |
| 2017 | Facility Improvements | 17,180 | 15,540 |
| 2017 | Refunding Issue | 940 | - |
| 2018 | Facility Improvements | 10,500 | 5,400 |
| 2019 | Facility Improvements | 42,693 | 37,893 |
| 2020 | Facility Improvements | 34,538 | 31,038 |
| 2020 | Refunding Issue | 48,909 | 42,000 |
| 2021 | Facility Improvements | 111,100 | 96,340 |
| 2022 | Facility Improvements | 140,575 | 127,829 |
| 2023 | Facility Improvements | 216,727 | 207,200 |
| 2024 | 2024 Debt Financing - Estimated Interest | - | 484,700 |
| Total Interest - School Projects | | 627,262 | 1,051,140 |
| Grand Total - Interest | | <u>2,032,690</u> | <u>2,414,820</u> |
| Total Debt Service | | <u>8,847,690</u> | <u>8,752,320</u> |

APPENDIX "G"

Price Guide

Town of Windsor
FY 2024 – 2025
Adopted Budget

| Fines and Fees | Fund | Authority | FY 2025 | Last Action |
|--|-----------------|----------------------|--|-------------|
| DEVELOPMENT SERVICES | | | | |
| Building Inspection | | | | |
| Building Permit | General Fund | Resolution | \$35 for 1st \$1,000 | 4/23/2018 |
| Building Permit - After 1st \$1,000 | General Fund | Resolution | \$14 per \$1,000 (after 1st \$1,000) | 4/26/2023 |
| Building Permit Fee Reduction Policy Significant fiscal impact projects per CGS 12-65b (b) Biotechnology firms defined by CT Bioscience Cluster Approval of any fee reduction is at the sole discretion of the Town Council | General Fund | Resolution | Based on financial impacts identified as part of the project review policy | 1/17/2006 |
| Re-Inspection Fee on Contractor Projects | General Fund | Resolution | \$25 per inspection | 5/05/2003 |
| ZBA Residential Application Fee | General Fund | ZBA | \$150 plus \$50 per each additional variance on same application | 4/23/2018 |
| ZBA Commercial/Industrial Application Fee | General Fund | ZBA | \$175 plus \$50 per each additional variance on same application | 5/13/2014 |
| Motor Vehicle Location Approvals | General Fund | TP+ZC | \$70 | 5/20/1985 |
| Motor Vehicle Location Re-Approvals | General Fund | TP+ZC | \$35 | 5/20/1985 |
| Maps - Photocopy | Special Revenue | Resolution | \$4 | 5/01/1989 |
| Economic Development | | | | |
| Assessment Abatement Policy: | | | | |
| Application Filing Fee - Economic Development assessment abatement incentive | General Fund | Resolution | \$500 | 5/15/2012 |
| Application Filing Fee - assessment rehabilitation abatement incentive | General Fund | Ordinance | \$50 | 5/15/2012 |
| Filing fee for Credit Enhancement Agreement applications | General Fund | Resolution | \$500 | 7/06/2022 |
| Fire Prevention | | | | |
| Blasting Permit | General Fund | P.A. 09-3 | \$60 | 5/15/2017 |
| Storing Explosives | General Fund | P.A. 09-3 | \$100 | 5/15/2017 |
| Commercial Amusement Fee | General Fund | Resolution | \$100 fee & \$1,000 bond | 6/29/1981 |
| Fire Marshal Plan Review Fee | General Fund | Resolution | \$5 per \$1,000 on Commercial Building Permits | 4/24/2024 |
| Inland Wetlands | | | | |
| Summary Ruling: | | | | |
| Residential lot containing wetlands or regulated area | General Fund | CGS 22a-36 to 22a-45 | \$100 per lot plus \$100 per acre of regulated area of disturbance | 7/01/2008 |
| Modification to existing owner-occupied residential lot (Agent Action) | General Fund | CGS 22a-36 to 22a-45 | \$85 per lot includes \$60 CT DEEP fee | 4/26/2023 |
| Recreational regulated area affected by proposed activity | General Fund | CGS 22a-36 to 22a-45 | \$100 per acre of disturbance | 5/10/2011 |
| Commercial, industrial or residential multi-family or other use | General Fund | CGS 22a-36 to 22a-45 | \$300 plus \$100 per acre of regulated area of disturbance | 5/10/2011 |
| Plenary Ruling: | | | | |
| Residential lot containing wetland or regulated area | General Fund | CGS 22a-36 to 22a-45 | \$200 per lot plus \$100 per acre of regulated area of disturbance | 5/10/2011 |
| Recreational with regulated area affected by proposed activity | General Fund | CGS 22a-36 to 22a-45 | \$200 per acre of disturbance | 5/10/2011 |
| Commercial, industrial or multi-family or other use | General Fund | CGS 22a-36 to 22a-45 | \$600 plus \$100 per acre of regulated area disturbance | 5/10/2011 |
| Permit revisions as they affect wetlands/watercourses | General Fund | CGS 22a-36 to 22a-45 | \$90 | 7/01/2008 |
| Wetlands Permit Renewal | General Fund | CGS 22a-36 to 22a-45 | \$70 | 7/01/2008 |
| Amendments to Map or Regulations | General Fund | CGS 22a-36 to 22a-45 | \$250 plus linear foot fee, where applicable | 4/26/2023 |
| Linear Foot Fee | General Fund | CGS 22a-36 to 22a-45 | Less than 500 ft: \$250 500 to 1,000 ft: \$500 More than 1,000 ft: \$750 | 5/10/2011 |
| Cease and Desist Order | General Fund | CGS 22a-36 to 22a-45 | \$250 | 4/01/2005 |
| Compliance Inspections | General Fund | CGS 22a-36 to 22a-45 | \$25 per staff visit | 7/01/2008 |
| Public Hearing | General Fund | CGS 22a-36 to 22a-45 | \$250 | 4/01/2005 |

| Fines and Fees | Fund | Authority | FY 2025 | Last Action |
|---|-----------------|-------------------------------------|--|-------------|
| DEVELOPMENT SERVICES (cont.) | | | | |
| Activity without permit or not authorized by permit in the upland review area with no immediate danger | Open Space Fund | Town Ordinance: Chapt. 14, Art VII | \$75 per day | 5/19/2008 |
| Activity without permit or not authorized by permit in the upland review area with immediate danger | Open Space Fund | Town Ordinance: Chapt. 14, Art VII | \$150 per day | 5/19/2008 |
| Activity without permit or not authorized by permit in a wetland or watercourse which causes limited or correctable damage | Open Space Fund | Town Ordinance: Chapt. 14, Art VII | \$200 per day | 5/19/2008 |
| Activity without permit or not authorized by permit in a wetland or watercourse which causes sediment to flow into the area or otherwise causes pollution to the area | Open Space Fund | Town Ordinance: Chapt. 14, Art VII | \$750 per day | 5/19/2008 |
| Excavation in filling or draining any portion of a wetland and/or watercourse without a permit | Open Space Fund | Town Ordinance: Chapter 14, Art VII | \$750 per day | 5/19/2008 |
| NOTE: A \$60 Conservation Fund fee must be added to the cost of all land use applications. | | | | |
| Planning | | | | |
| Subdivision Application | General Fund | TP&Z | \$100 base fee plus \$300 per lot | 5/10/2011 |
| Resubdivision | General Fund | TP&Z | \$100 base fee plus \$300 per lot | 5/10/2011 |
| Subdivision Inspection | General Fund | TP&Z | 1% improvement costs | 3/25/1997 |
| Subdivision Regulations | General Fund | Resolution | \$7 | 5/05/2003 |
| Residential Subdivision | General Fund | Resolution | \$300 + \$100 for each lot to be disturbed | 2/17/2009 |
| Commercial, Industrial, Residential (multi-family) or Subdivision | General Fund | Resolution | \$300 + \$100 for each acre of area to be disturbed | 4/26/2023 |
| Plan of Conservation & Development | General Fund | TP&Z | \$35 | 9/14/2004 |
| PUD - Concept Plan | General Fund | TP&Z | \$150 base fee plus \$100 per lot or D.U. plus \$25 per 1,000 sq. ft. Gross Non-Residential Floor Area | 5/10/2011 |
| Site Development Flat Fee: | General Fund | TP&Z | \$150 base fee plus (covers first 10,000 sq. ft. at \$15 per \$1,000 sq. ft.) | 4/26/2023 |
| plus commercial floor area - between 10,000 and 50,000 sq. ft. | General Fund | TP&Z | \$20 per 1,000 sq. ft. | 4/26/2023 |
| plus commercial floor area above 50,000 sq. ft. | General Fund | TP&Z | \$25 per 1,000 sq. ft. | 4/26/2023 |
| Site Plan with Residential Lots or Dwelling Units including PUD, Special Use and Traditional Neighborhood Design Developments | General Fund | TP&Z | \$150 base fee plus \$100 per lot or D.U. | 5/10/2011 |
| Special Use - 1st Use | General Fund | TP&Z | \$150 base fee plus \$100 per lot or D.U. | 5/19/2008 |
| Special Use - Subsequent Applications with Additional Lots | General Fund | TP&Z | \$150 base fee plus \$100 per lot or D.U. | 5/19/2008 |
| Zone Map Revision | General Fund | TP&Z | \$150 Base fee plus \$100 per acre "except for zone changes to AG" | 5/19/2008 |
| Zoning Text Amendment | General Fund | TP&Z | \$250 | 5/15/2012 |
| Subdivision Text Amendment | General Fund | TP&Z | \$250 | 5/15/2012 |
| Revisions to Subdivisions | General Fund | TP&Z | \$150 | 5/19/2008 |
| Revisions to Site Plans flat fee: | General Fund | TP&Z | 150 (covers first 10,000 sq. ft. at \$15 per \$1,000 sq. ft. of new floor area) | 4/26/2023 |
| plus new commercial floor area between 10,000-50,000 sq. ft. | General Fund | TP&Z | \$20 per 1,000 sq. ft. | 4/26/2023 |
| plus new commercial floor area above 50,000 sq. ft. | General Fund | TP&Z | \$25 per 1,000 sq. ft. | 4/26/2023 |
| Bond - Subdivision & Site Plan Performance, Reduction/Release, Maintenance | General Fund | TP&Z | \$50 | 5/10/2011 |
| Non-Conforming Use | General Fund | TP&Z | \$150 | 5/10/2011 |
| Build on Unpaved Street | General Fund | TP&Z | \$150 | 5/19/2008 |
| Design Development - Concept plan | General Fund | TP&Z | \$100 base fee plus \$60 per Lot or D.U. | 10/14/2003 |
| Design Development - Detailed plan | General Fund | TP&Z | \$100 base fee plus \$100 per Lot or D.U. | 10/14/2003 |
| Traditional Neighborhood Design Development Concept Plan | General Fund | TP&Z | \$10,000 | 5/10/2011 |
| Traditional Neighborhood Design Development Form-Based Regulation | General Fund | TP&Z | \$10,000 | 5/10/2011 |
| Traditional Neighborhood Design Development Warrant | General Fund | TP&Z | \$50 | 5/10/2011 |

| Fines and Fees | Fund | Authority | FY 2025 | Last Action |
|--|---------------------------|------------|---|-------------|
| DEVELOPMENT SERVICES (cont.) | | | | |
| Amendment to Plan of Development | General Fund | TP&Z | \$250 | 5/15/2012 |
| Custom GIS map | General Fund | Resolution | \$10 to \$25 + hourly labor | 5/10/2011 |
| Digital GIS Table Data | General Fund | Resolution | Media costs plus hourly labor for data conversion, if required | 5/10/2011 |
| Digital GIS Map Data | General Fund | Resolution | Media costs plus hourly labor for data conversion, if required | 5/10/2011 |
| Paper MIS Data | General Fund | Resolution | \$0.50 per page + hourly labor for data conversion, if required | 5/10/2011 |
| NOTE: A \$60 Conservation Fund fee must be added to the cost of all land use applications. | | | | |
| Wetlands Map | General Fund | Resolution | Small - \$10; Large - \$20 | 5/10/2011 |
| Wetlands Regulations | General Fund | Resolution | \$10 | 5/05/2003 |
| Zoning Regulations | General Fund | Resolution | \$20 | 5/05/2003 |
| Zoning Map - Large | General Fund | Resolution | \$20 | 5/05/2003 |
| Zoning Map - Small | General Fund | Resolution | \$10 | 5/05/2003 |
| Community Development | | | | |
| Fee For Processing Subordination requests for mortgages in the OCD portfolio | Special Revenue / Fund 10 | Resolution | \$50 plus any direct Expenses Incurred | 4/27/2009 |
| HEALTH SERVICES | | | | |
| CPR, AED and First Aid Classes: | | | | |
| NOTE: If the student has up to date materials, subtract \$10 from the cost of the class. | | | | |
| Adult CPR | Special Revenue | Resolution | \$50 | 6/04/2013 |
| Child CPR | Special Revenue | Resolution | \$50 | 6/04/2013 |
| Infant CPR | Special Revenue | Resolution | \$40 | 5/10/2011 |
| AED (Adult or Child) | Special Revenue | Resolution | \$50 | 6/04/2013 |
| Basic First Aid | Special Revenue | Resolution | \$50 | 6/04/2013 |
| Any <u>Two</u> of the Above | Special Revenue | Resolution | \$55 | 6/04/2013 |
| Any <u>Three</u> of the Above | Special Revenue | Resolution | \$60 | 6/04/2013 |
| Any <u>Four</u> of the Above | Special Revenue | Resolution | \$65 | 6/04/2013 |
| Professional Rescuer | Special Revenue | Resolution | \$70 | 6/04/2013 |
| CPR and First Aid Challenges: | | | | |
| Basic First Aid | Special Revenue | Resolution | \$35 | 6/04/2013 |
| CPR - Any One Component | Special Revenue | Resolution | \$35 | 6/04/2013 |
| CPR or First Aid - Any Two Components | Special Revenue | Resolution | \$40 | 6/04/2013 |
| CPR or First Aid - Any Three or More Components | Special Revenue | Resolution | \$45 | 6/04/2013 |
| Professional Rescuer | Special Revenue | Resolution | \$45 | 6/04/2013 |
| Bicycle/Multi-Sport Helmet | Special Revenue | Resolution | \$15 | 4/27/2022 |
| Ski Helmets | Special Revenue | Resolution | \$30 | 4/27/2022 |
| Knee and Elbow Pads (set) | Special Revenue | Resolution | \$10 | 4/11/2007 |
| Flu Shots | Special Revenue | Resolution | \$30 | 7/01/2015 |
| High Dose Flu Shots | Special Revenue | Resolution | \$45 | 7/01/2015 |
| Pneumonic Shots | Special Revenue | Resolution | \$55 | 5/10/2011 |
| Tuberculosis Testing (PPD) | Special Revenue | Resolution | \$10 | 7/01/2015 |
| Food Service Permits: | | | | |
| Caterer | General Fund | Resolution | \$200 per facility | 4/27/2009 |
| Mobile Vendors | General Fund | Resolution | \$200 | 5/19/2008 |
| Re-Inspections | General Fund | Resolution | \$150 | 4/27/2009 |
| Class 1 | General Fund | Resolution | \$100 | 2/20/2018 |
| Class 2 | General Fund | Resolution | \$200 | 2/20/2018 |
| Class 3 | General Fund | Resolution | \$225 | 2/20/2018 |
| Class 4 | General Fund | Resolution | \$300 | 2/20/2018 |
| Daycare | General Fund | Resolution | \$200 | 2/20/2018 |
| Temporary Establishment | General Fund | Resolution | \$75 | 4/11/2007 |
| Seasonal Establishment | General Fund | Resolution | Annual Fee/12 x # of months open | 4/27/2009 |
| Late > 30 Days | General Fund | Resolution | \$100 | 4/25/2001 |
| Restaurant Plan Review | General Fund | Resolution | \$200 | 5/19/2008 |
| Septic Permits: | | | | |
| New System Construction: Less than 2,000 gallons Per Day (Includes Permit, Plan Review and Inspection) | General Fund | Resolution | \$175 | 7/01/2015 |
| New System Construction: Greater than 2,000 Gallons Per Day (Includes Permit, Plan Review and Inpsction) | General Fund | Resolution | \$350 | 7/01/2015 |
| Existing System Repair: Existing System (Includes Permit, Plan Review and Inspection) | General Fund | Resolution | \$125 | 7/01/2015 |
| 19-13-B100a Building Addition/Use Change Review | General Fund | Resolution | \$65 | 5/13/2014 |
| Soil Tests | General Fund | Resolution | \$175 | 5/13/2014 |
| Other Fees: | | | | |
| Property Maintenance Fines | Special Revenue | Resolution | \$100 per day | 4/11/2007 |

| Fines and Fees | Fund | Authority | FY 2025 | Last Action |
|--|------------------|---------------|--|-------------|
| HEALTH SERVICES (cont.) | | | | |
| Well Permits | General Fund | Resolution | \$100 | 4/11/2007 |
| Residential Inspections | General Fund | Resolution | \$150 Flat Fee | 5/19/2008 |
| Radon Kit | General Fund | Resolution | \$15 | 4/26/2000 |
| LIBRARY SERVICES | | | | |
| Art Sales Commission | Special Revenue | Resolution | 10% of sale | 1/01/1996 |
| Audio Single Disk Replacement | Special Revenue | Resolution | \$8 per disk | 5/19/2008 |
| Book sales | Special Revenue | Resolution | Priced as marked | 6/08/1992 |
| Copy Machine and Printers | Special Revenue | Resolution | black & white \$0.20 per page; color \$0.50 per page | 5/10/2011 |
| Fax Fees | Special Revenue | Resolution | \$1.95 for first page; \$1 for each thereafter | 5/19/2008 |
| Lost Library Card | General Fund | Resolution | \$2 | 5/19/2008 |
| Lost or Damaged Library Materials | Special Revenue | Resolution | Replacement + \$5 | 4/27/2009 |
| Main Library - Before/After Hours | Special Revenue | Resolution | \$45 per hour | 4/29/2020 |
| Main Library - Meeting Rm #1 | Special Revenue | Resolution | \$45 per hour | 4/29/2020 |
| Main Library - Meeting Rm #2 | Special Revenue | Resolution | \$20 per hour | 4/29/2020 |
| Overdue Books/Nonprint | General Fund | Resolution | \$0.20 per day | 4/29/2020 |
| Overdue Books/Nonprint (max fine) | General Fund | Resolution | \$10 | 4/29/2020 |
| Overdue Kits | General Fund | Resolution | \$1 per day | 4/29/2020 |
| Overdue Kits (max fine) | General Fund | Resolution | \$10 | 4/29/2020 |
| Passport Acceptance Fee | Special Rev Fund | Resolution | \$35 | 5/14/2019 |
| Projection System In Meeting Room #1 | Special Revenue | Resolution | \$50 | 4/23/2018 |
| Desktop Projection System in Meeting Room #2 | Special Revenue | Resolution | \$20 | 4/23/2018 |
| Souvenir Bags, Books, Postcards | Special Revenue | Resolution | Priced as marked | 6/08/1992 |
| Temporary Card for Visiting Out-of-Staters | General Fund | Resolution | \$25 per six months | 5/19/2008 |
| Test Proctoring Service | Special Revenue | Resolution | \$25 per test | 5/11/2010 |
| SAFETY SERVICES (Police) | | | | |
| False Alarm Penalty - 1 st 3 False Alarms | General Fund | Resolution | no penalty | 5/05/2003 |
| False Alarm Penalty - 4 th and 5 th | General Fund | Resolution | \$100.00 | 4/27/2022 |
| False Alarm Penalty - 6 th and 7 th | General Fund | Resolution | \$150.00 | 4/27/2022 |
| False Alarm Penalty - 8 th and 9 th | General Fund | Resolution | \$200.00 | 4/27/2022 |
| False Alarm Penalty - 10 th and Each Additional | General Fund | Resolution | \$250.00 | 4/27/2022 |
| Fire, False Alarm - 1 st and 2 nd | General Fund | Resolution | no penalty | 5/05/2003 |
| Fire, False Alarm - 3 rd | General Fund | Resolution | \$100 each | 5/05/2003 |
| Fire, False Alarm - 4 th | General Fund | Resolution | \$200 each | 5/05/2003 |
| Fire, False Alarm - 5 th | General Fund | Resolution | \$400 each | 5/05/2003 |
| Fire, False Alarm - 6 th and Each Additional | General Fund | Resolution | \$500 each | 5/05/2003 |
| Bingo Permit Fees: | | | | |
| Class A | General Fund | Resolution | \$75 | 5/21/2018 |
| Class B | General Fund | Resolution | \$5 per day | 5/21/2018 |
| Class C | General Fund | Resolution | \$50 per day | 5/21/2018 |
| Bazaar and Raffle Permits: | | | | |
| Class I Raffle Permit | General Fund | Resolution | \$50 | 7/01/1980 |
| Class II Raffle Permit | General Fund | Resolution | \$20 | 7/01/1980 |
| Class III Raffle Permit | General Fund | Resolution | \$20 per day | 7/01/1980 |
| Class IV Raffle Permit | General Fund | Resolution | \$5 | 7/01/1980 |
| Class V Raffle Permit | General Fund | Resolution | \$80 | 5/21/2018 |
| Class VI Raffle Permit | General Fund | Resolution | \$100 | 5/21/2018 |
| Class VII Raffle Permit | General Fund | Resolution | \$100 | 5/21/2018 |
| Sale of Dog | General Fund | CGS 22-332(b) | \$5 | 7/01/2008 |
| Redeem Dog | General Fund | Resolution | \$15 | 10/01/1986 |
| Plus Advertising Fee | General Fund | Resolution | \$15 | 4/25/2001 |
| Plus Boarding Fee | General Fund | Resolution | \$15 per day | 5/05/2003 |
| Pick up of Unwanted Dog | General Fund | Resolution | \$50 | 5/05/2003 |
| Quarantined Dog | General Fund | Resolution | \$15 per day | 5/15/2012 |
| Records Check | General Fund | Resolution | \$5 | 4/11/2007 |
| Handicapped Parking Violation | General Fund | Ordinance | \$95 | 4/27/2005 |
| After 7 Days | General Fund | Ordinance | \$190 | 4/27/2005 |
| Failure to Install/Maintain Designated Space | General Fund | Ordinance | \$90 | 3/31/1986 |
| Continued Failure | General Fund | Ordinance | \$90 per day | 3/31/1986 |
| Parking Violation | General Fund | Ordinance | \$15 | 4/29/2020 |
| After 7 Days | General Fund | Ordinance | \$30 | 4/29/2020 |
| Fire Lane Parking Violation (first 7 days) | General Fund | Resolution | \$50 | 5/14/2019 |
| Fire Lane Parking Violation (after 7 days) | General Fund | Resolution | \$100 | 5/14/2019 |
| Massage Parlor Permit | General Fund | Ordinance | \$50 | 5/14/2019 |
| Masseur Filing Fee | General Fund | Ordinance | \$25 | 5/14/2019 |

| Fines and Fees | Fund | Authority | FY 2025 | Last Action |
|--|-----------------|--------------|---|-------------|
| SAFETY SERVICES (Police - cont.) | | | | |
| Junk Car Permits | General Fund | Resolution | \$50 | 4/01/1997 |
| New Pistol Permit | General Fund | Resolution | \$70 | 5/10/2011 |
| News rack Permit Application Fee | General Fund | Resolution | \$25 | 4/11/2007 |
| News rack Location Fee | General Fund | Resolution | \$12 per location | 4/11/2007 |
| Sale of Accident and Other Reports | General Fund | Resolution | \$0.50 per page | 1/06/1992 |
| Fee for Indigent Person | General Fund | Resolution | \$0 | 3/20/1978 |
| Photocopy - Reports | General Fund | Resolution | \$0.50 per page | 1/06/1992 |
| Traffic Safety Specialist | Special Revenue | Resolution | \$15.38 - \$20.38 per hour | 4/27/2022 |
| Police Private Duty Officer: | | | | |
| Non-profit, 4 Hours or Less | Special Revenue | Resolution | \$384.10 | 4/24/2024 |
| Non-profit, Over 4 Hours | Special Revenue | Resolution | 96.03 per hour | 4/24/2024 |
| Board of Education/Municipal | Special Revenue | Resolution | \$96.03 per hour | 4/24/2024 |
| Construction, 4 Hours or Less | Special Revenue | Resolution | \$436.10 | 4/24/2024 |
| Construction, > 4 Hours to ≤ 8 Hours | Special Revenue | Resolution | \$872.21 | 4/24/2024 |
| Construction, > 8 to ≤ 12 Hours | Special Revenue | Resolution | \$1,308.31 | 4/24/2024 |
| Construction, Over 12 Hours | Special Revenue | Resolution | \$109.03 per hour | 4/24/2024 |
| Vehicle Usage Fee | Special Revenue | Resolution | \$15 per hour if cruiser is required | 5/19/2008 |
| Impounded Vehicle Storage Fee | General Fund | Resolution | \$25 per day | 6/04/2013 |
| Vendor Licenses - Individual | General Fund | Resolution | \$40 | 6/07/2016 |
| Vendor Licenses - Group up to 10 | General Fund | Resolution | \$60 | 7/01/2015 |
| Vendor Licenses - Group over 10 | General Fund | Resolution | \$7.50 each additional person over 10 | 6/07/2016 |
| Fire | | | | |
| Firefighter firewatch | Special Revenue | Resolution | \$25 per hour | 5/11/2010 |
| Firefighter firewatch-municipal | Special Revenue | Resolution | \$20 per hour | 5/11/2010 |
| PUBLIC WORKS | | | | |
| Cemetery Markers - Install Veteran Stones | Special Revenue | (CGS) 27-119 | \$150 | 4/24/2024 |
| Installation of Street Signs - Regulatory and Other | General Fund | Resolution | \$250 per sign | 4/27/2009 |
| Installation of Street Signs - Stop Signs | General Fund | Resolution | \$250 per sign | 4/27/2009 |
| Storage of Evicted Materials | General Fund | Resolution | Fees charged by the moving vendor &/or storage facility | 4/27/2009 |
| Snow Plowing and/or sanding each time on unaccepted street in subdivision(s) | | | | |
| Sanding Per Subdivision Street | General Fund | Resolution | \$60 per 10th of mile | 5/15/2017 |
| Subdivision Street With Base Course Only | General Fund | Resolution | \$230/10th of mile, plus \$30/cul de sac | 5/15/2017 |
| Subdivision Street With Paved Top Course | General Fund | Resolution | \$115/10th of mile, plus \$30/cul de sac | 5/15/2017 |
| Design Services | | | | |
| Engineering Specifications | General Fund | Resolution | \$30 | 4/24/2006 |
| Aerial Map Blueprints | General Fund | Resolution | \$5 per copy | 4/24/2006 |
| Other Maps and Blueprints | General Fund | Resolution | \$4 per copy | 5/10/2011 |
| Color Copy 24" x 36" | General Fund | Resolution | \$10 per copy | 5/10/2011 |
| Erosion and Sediment Control Permit (Erosion & Sediment permit fees shall be reduced when Inland Wetland fees are also collected for the same activity) | | | | |
| Single and Two -Family Residential (not part of a subdivision) | General Fund | Resolution | \$100/lot | 2/17/2009 |
| Residential Subdivision | General Fund | Resolution | \$300 + \$100 for each lot to be disturbed | 2/17/2009 |
| Commercial, Industrial, Residential (multi-Family) or other use | General Fund | Resolution | \$300 + \$100 for each acre of area to be disturbed | 5/10/2011 |
| Stormwater Management Permit | | | | |
| Single and Two-Family Residential (not part of a subdivision) | General Fund | Resolution | \$100/lot | 2/17/2009 |
| Stormwater Manual | General Fund | Resolution | \$30 | 2/17/2009 |
| Street Cut Permits: | | | | |
| Curb and Walk - All Permits | General Fund | Resolution | \$50 | 9/23/1991 |
| Driveway - All Permits | General Fund | Resolution | \$25 | 6/08/1992 |
| Excavation - All Permits | General Fund | Resolution | \$50 | 9/23/1991 |
| Additional Charge Per Excavation - adjacent locations at the same property | General Fund | Resolution | \$25 | 6/04/2013 |
| Street Light Changes - New Residential Development | General Fund | CGS 8-25 | One year fee per street light at CL&P rate | 1949 |

| Fines and Fees | Fund | Authority | FY 2025 | Last Action |
|--|-----------------|------------|--|-------------|
| RECREATION & LEISURE SERVICES | | | | |
| Non-Resident Fee | Special Revenue | Resolution | \$10 fee per program unless otherwise noted | 4/27/2005 |
| Adult Basketball League | Special Revenue | Resolution | \$400 - \$650 | 4/29/2020 |
| Adult Dance | Special Revenue | Resolution | \$100 - \$150 per course | 4/29/2020 |
| Adult Open Basketball | General Fund | Resolution | \$40 annual pass | 4/27/2022 |
| Adult Open Gym, Drop-In Fee - Resident | Special Revenue | Resolution | \$2 | 5/19/2008 |
| Adult Open Gym, Drop-In Fee - Non-Resident | Special Revenue | Resolution | \$5 | 5/19/2008 |
| Adult Open Volleyball | General Fund | Resolution | \$40 annual pass | 4/27/2022 |
| Adult Volleyball League | Special Revenue | Resolution | \$300 - \$600 | 5/11/2004 |
| AM Aerobics | Special Revenue | Resolution | \$80 - \$175 per session | 4/26/2023 |
| Archery | Special Revenue | Resolution | \$55 - \$110 per session | 4/29/2020 |
| Arts and Crafts | Special Revenue | Resolution | \$60 - \$150 per course | 4/27/2022 |
| Babysitting Course | Special Revenue | Resolution | \$115 - \$125 | 7/01/2015 |
| Badminton | Special Revenue | Resolution | \$80 - \$150 per session | 4/24/2024 |
| Baseball Clinic | Special Revenue | Resolution | \$110 - \$200 per session | 4/27/2022 |
| Basketball Clinic | Special Revenue | Resolution | \$125 - \$200 per session | 4/27/2022 |
| Movie Night | Special Revenue | Resolution | \$2 - \$7 | 4/11/2007 |
| Counselor in Training Program | Special Revenue | Resolution | \$100 - \$150 per 4 wk session | 4/27/2022 |
| CPR/First Aid | Special Revenue | Resolution | \$155 - \$170 | 4/27/2022 |
| CPR/First Aid Recertification | Special Revenue | Resolution | \$125 - \$135 | 5/13/2014 |
| Culinary Arts Program | Special Revenue | Resolution | \$25 - \$200 | 5/14/2019 |
| Dance Movement Workshop | Special Revenue | Resolution | \$75 - \$150 per session | 5/11/2010 |
| Extended Playground Hours | Special Revenue | Resolution | \$55 - \$65 per session | 4/26/2023 |
| Family Trips (In-State/Out-of-State) | Special Revenue | Resolution | \$50 - \$1,500 | 5/19/2008 |
| Field Hockey Clinic | Special Revenue | Resolution | \$110 - \$200 | 5/13/2014 |
| Fly Badminton Club Session | Special Revenue | Resolution | \$80 - \$150 per session | 4/24/2024 |
| Foreign Languages | Special Revenue | Resolution | \$100 - \$400 | 4/27/2022 |
| Full Day Playground | Special Revenue | Resolution | \$150 - \$175 per week | 4/27/2022 |
| Full Day Playground with Transportation | Special Revenue | Resolution | \$150 - \$225 per week | 4/27/2022 |
| Full Day Playground with Swim Lesson | Special Revenue | Resolution | \$290 - \$325 per session | 4/27/2022 |
| Golf | Special Revenue | Resolution | \$90 - \$155 | 5/13/2014 |
| Gymnastics | Special Revenue | Resolution | \$125 - \$225 per week | 4/27/2022 |
| Hotshots | Special Revenue | Resolution | \$65 - \$80 | 4/26/2023 |
| Indoor Golf - Resident | Special Revenue | Resolution | \$10 per half hour/\$15 per hour | 6/04/2013 |
| Indoor Golf - Non-resident | Special Revenue | Resolution | \$15 per half hour/\$20 per hour | 6/04/2013 |
| Indoor Swim Pass - Adult - Winter | Special Revenue | Resolution | \$2.25 - \$4.25 per hour | 4/27/2009 |
| Indoor Swim Pass - Adult - Non-resident - Winter | Special Revenue | Resolution | \$2.25 - \$4.25 per hour | 4/27/2009 |
| Indoor Swim Pass - Family - Winter | Special Revenue | Resolution | \$60 per 2 hours a week for 8 weeks | 4/27/2009 |
| Indoor Swim Pass - Family- Non-resident - Winter | Special Revenue | Resolution | \$60 per 2 hours a week for 8 weeks | 4/27/2009 |
| Indoor Swim Pass - Senior Citizen - Winter | Special Revenue | Resolution | \$2.00 - \$4.00 per hour | 4/27/2009 |
| Indoor Swim Pass - Senior Citizen - Non-resident | Special Revenue | Resolution | \$2.00 - \$4.00 per hour | 4/27/2009 |
| Intensive Special Needs Program | Special Revenue | Resolution | \$100 - \$200 per session | 5/13/2014 |
| Karate | Special Revenue | Resolution | \$45 - \$55 per month | 4/27/2022 |
| Kindergarten Dance | Special Revenue | Resolution | \$75 - \$150 per session | 5/10/2011 |
| Lacrosse Clinic | Special Revenue | Resolution | \$125 - \$200 | 4/27/2022 |
| Late Pickup Fee | Special Revenue | Resolution | \$10 per 15 minutes | 6/07/2016 |
| Life Guard Training | General Fund | Resolution | \$350 per course plus books | 4/27/2022 |
| Membership Pass Replacement Fee | Special Revenue | Resolution | \$5 per replacement | 5/11/2004 |
| Model Making and Crafts | Special Revenue | Resolution | \$55 - \$125 | 4/26/2023 |
| Nutrition and Wellness Programs | Special Revenue | Resolution | \$50 - \$350 | 4/27/2022 |
| Outdoor Adventure | Special Revenue | Resolution | \$80 - \$250 | 5/15/2012 |
| Painting Class | Special Revenue | Resolution | \$45 - \$125 | 5/15/2017 |
| Passage | Special Revenue | Resolution | \$45 - \$75 per session | 5/15/2017 |
| PM Aerobics | Special Revenue | Resolution | \$70 - \$140 per session | 4/27/2022 |
| PM Low Impact Aerobics | Special Revenue | Resolution | \$70 - \$140 per session | 4/27/2022 |
| Pool Parties | General Fund | Resolution | \$290/Resident per party; \$390/Non-resident per party | 4/28/2021 |
| Pre-School Dance | Special Revenue | Resolution | \$75 - \$150 per session | 5/10/2011 |
| Schools Out Special | Special Revenue | Resolution | \$45 - \$55 per day | 4/26/2023 |
| Scuba Classes | Special Revenue | Resolution | \$270 - \$350 | 6/07/2016 |
| Ski Club | Special Revenue | Resolution | \$275 - \$475 | 5/15/2017 |
| Skyhawks/Mini Hawks | Special Revenue | Resolution | \$90 - \$155 | 5/13/2014 |
| Soccer Clinic | Special Revenue | Resolution | \$100 - \$225 | 4/27/2022 |
| Special Events - One Day | Special Revenue | Resolution | Free - \$10 | 4/11/2007 |
| Special Needs - Adults Program | Special Revenue | Resolution | \$40 - \$75 per session | 4/27/2022 |
| Special Needs - Youth Program | Special Revenue | Resolution | \$60 - \$100 per session | 4/27/2022 |
| Special Needs Camp | Special Revenue | Resolution | \$150 - \$175 per week | 4/27/2022 |
| Student Open Basketball | General Fund | Resolution | \$10 | 4/27/2009 |
| Student Open Gym, Drop-In Fee - Resident | Special Revenue | Resolution | \$1 | 5/10/2011 |

| Fines and Fees | Fund | Authority | FY 2025 | Last Action |
|---|-----------------|------------|---|-------------|
| RECREATION & LEISURE SERVICES (cont.) | | | | |
| Summer Youth Theater | Special Revenue | Resolution | \$180 - \$250 | 4/29/2020 |
| Summer Youth Theater - Non-resident | Special Revenue | Resolution | \$220 - \$295 | 4/29/2020 |
| Super Saturdays | Special Revenue | Resolution | \$40 - \$50 | 4/27/2022 |
| Swim Daily Fee - Non Resident - Adult | General Fund | Resolution | \$5 per day | 6/21/1999 |
| Swim Daily Fee - Non-Resident - Child | General Fund | Resolution | \$3 per day | 6/21/1999 |
| Swim Daily Fee - Non-Resident - Senior | General Fund | Resolution | \$3 per day | 4/25/2001 |
| Swim Daily Fee - Resident - Adult | General Fund | Resolution | \$2.50 per day | 6/21/1999 |
| Swim Daily Fee - Resident - Child | General Fund | Resolution | \$1.50 per day | 6/21/1999 |
| Swim Daily Fee - Resident - Senior | General Fund | Resolution | \$1.50 per day | 4/25/2001 |
| Swim Lessons - Adult | General Fund | Resolution | \$50 | 5/11/2004 |
| | | | \$30 Mon-Thurs per two week session (make up lessons Fri) | |
| Swim Lessons - Child | General Fund | Resolution | | 4/27/2005 |
| Swim Lessons - Family (maximum) | General Fund | Resolution | \$62 | 6/07/2016 |
| | | | \$46 Mon-Thurs per two week session (make up lessons Fri) | |
| Swim Lessons - Two Children | General Fund | Resolution | | 6/07/2016 |
| Swim Lessons - Non-residents | General Fund | Resolution | \$40 per child two week sessions (make up lesson on Friday) | 4/27/2009 |
| Swim Pass - Non-resident - Adult (17 and over) | General Fund | Resolution | \$70 | 5/05/2003 |
| Swim Pass - Non-resident - Child (16 and under) | General Fund | Resolution | \$50 | 5/05/2003 |
| Swim Pass - Non-resident - Family | General Fund | Resolution | \$120 | 5/05/2003 |
| Swim Pass - Non-resident - Senior Citizen | General Fund | Resolution | \$50 | 5/05/2003 |
| Swim Pass - Resident - Adult (17 and over) | General Fund | Resolution | \$35 | 5/05/2003 |
| Swim Pass - Resident - Child (16 and under) | General Fund | Resolution | \$25 | 5/05/2003 |
| Swim Pass - Resident - Family | General Fund | Resolution | \$60 | 5/05/2003 |
| Swim Pass - Resident - Senior Citizen | General Fund | Resolution | \$25 | 5/11/2004 |
| Taking the Lead | Special Revenue | Resolution | \$20 - \$80 | 4/11/2007 |
| Tai Chi Chuan | Special Revenue | Resolution | \$60 - \$100 per session | 5/05/2003 |
| Tennis Camp | Special Revenue | Resolution | \$60-\$160 per session | 5/15/2012 |
| Tennis Classes (4 sessions) | Special Revenue | Resolution | \$60 - \$160 per session | 4/29/2020 |
| Tumbling | Special Revenue | Resolution | \$60 - \$120 per session (winter) | 5/13/2014 |
| Water Aerobics | Special Revenue | Resolution | \$80 - \$140 | 4/27/2022 |
| Windsor Instructional Basketball | Special Revenue | Resolution | \$50 - \$60 | 7/01/2015 |
| Windsor Sports Academy | Special Revenue | Resolution | \$90 - \$155 | 5/13/2014 |
| Windsor Youth Theater | Special Revenue | Resolution | \$175 - \$200 | 4/29/2020 |
| Windsor Youth Theater - Non-resident | Special Revenue | Resolution | \$215 - \$245 | 4/29/2020 |
| Yoga | Special Revenue | Resolution | \$80 - \$120 per session | 5/14/2019 |
| Youth Band | Special Revenue | Resolution | \$150 - \$200 plus bus fee | 5/13/2014 |
| Indoor Swim Lessons | Special Revenue | Resolution | \$70 - \$75 per session | 4/26/2023 |
| | | | \$200 - \$5,000 depending on group size | |
| Windsor Challenge Course - Youth Group | Special Revenue | Resolution | | 5/15/2012 |
| | | | \$300 - \$5,800 depending on group size | |
| Windsor Challenge Course - Adult Group | Special Revenue | Resolution | | 5/15/2012 |
| | | | \$500 - \$6,500 depending on package and group size | |
| Windsor Challenge Course - Corporate Group | Special Revenue | Resolution | | 5/15/2012 |
| Indoor Driving Range | Special Revenue | Resolution | \$8 - \$15 | 4/27/2009 |
| Youth Wrestling | Special Revenue | Resolution | \$45 - \$75 | 4/27/2009 |
| Full Day Playground, Swim Lessons And Transportation | Special Revenue | Resolution | \$260 - \$300 | 6/07/2016 |
| Half Day Playground | Special Revenue | Resolution | \$95 - \$120 | 5/15/2017 |
| S.T.E.M. | Special Revenue | Resolution | \$75 - \$280 | 4/23/2018 |
| Indoor Archery | Special Revenue | Resolution | \$50-\$75 | 7/01/2015 |
| Softball Clinic | Special Revenue | Resolution | \$100 - \$200 per session | 4/29/2020 |
| Volleyball Clinic | Special Revenue | Resolution | \$100 - \$200 per session | 4/29/2020 |
| R.I.S.E Elementary School Age | Special Revenue | Resolution | \$195 - \$205 per month | 4/26/2023 |
| R.I.S.E Middle School Age | Special Revenue | Resolution | \$185 - \$200 per month | 4/29/2020 |
| Rentals: | | | | |
| Auditorium | General Fund | Resolution | \$80 per hour | 5/11/2010 |
| Cafeteria | General Fund | Resolution | \$75 per hour | 5/11/2010 |
| Classrooms | General Fund | Resolution | \$30 - \$45 per hour | 5/11/2010 |
| Gymnasium (full) | General Fund | Resolution | \$75 per hour | 5/11/2010 |
| Indoor Playscape Party - Resident | Special Revenue | Resolution | \$125 - \$735 per party | 6/07/2016 |
| Park Pavilion Rental (Washington/Sharshon) | Special Revenue | Resolution | \$25 per 2 hours | 4/24/2024 |
| Soccer Field Permits - Not Sponsored | General Fund | Resolution | \$25 per 2 hours | 4/26/2023 |
| Softball Field Permits - Co-Sponsored | General Fund | Resolution | \$25 per 2 hours | 4/26/2023 |
| Softball Field Permits - Not Sponsored | General Fund | Resolution | \$25 per 2 hours | 4/26/2023 |
| Tournament Permit | General Fund | Resolution | \$100 per field | 5/10/2011 |

| Fines and Fees | Fund | Authority | FY 2025 | Last Action |
|--|-----------------|------------|----------------------------|-------------|
| RECREATION & LEISURE SERVICES (cont.) | | | | |
| Windsor Jesters | General Fund | Resolution | \$140 per month | 4/24/2006 |
| O'Brien Field Use: | | | | |
| Field Use Fee: Resident | Special Revenue | Resolution | \$25 per hour | 3/02/2015 |
| Field Use Fee: Non-Resident | Special Revenue | Resolution | \$125 per hour | 3/02/2015 |
| Stadium Lights | Special Revenue | Resolution | \$50 per hour | 3/02/2015 |
| Scoreboard/PSA | Special Revenue | Resolution | \$25 per hour | 3/02/2015 |
| Field Marshall | Special Revenue | Resolution | \$15 per hour | 3/02/2015 |
| Facility Deposit | Special Revenue | Resolution | \$300 | 3/02/2015 |
| Senior Services | | | | |
| Silver Sneakers Classic | Special Revenue | Resolution | \$20 - \$50 per session | 4/24/2024 |
| Silver Sneakers Classic - Drop-In | Special Revenue | Resolution | \$5 - \$7 per class | 4/26/2023 |
| Silver Sneakers BOOM Muscle | Special Revenue | Resolution | \$40 - \$50 per session | 4/27/2009 |
| Silver Sneakers BOOM Muscle - Drop-In | Special Revenue | Resolution | \$5 - \$7 per class | 4/27/2009 |
| Mat Pilates for Beginners | Special Revenue | Resolution | \$5 - \$7 per class | 4/26/2023 |
| Fitness Drumming | Special Revenue | Resolution | \$5 - \$7 per class | 4/26/2023 |
| Fitness Drop In Cards | Special Revenue | Resolution | \$60 - \$70, 10 class card | 4/26/2023 |
| Enrichment Programs | Special Revenue | Resolution | \$5 - \$50 | 4/26/2023 |
| Ballroom Dancing | Special Revenue | Resolution | \$50 - \$70 per session | 5/10/2011 |
| Ballroom Dancing, Drop-In | Special Revenue | Resolution | \$5 - \$7 per class | 5/10/2011 |
| Silver Sneakers Chair Yoga | Special Revenue | Resolution | \$30 - \$40 per session | 4/29/2020 |
| Silver Sneakers Chair Yoga - Drop-In | Special Revenue | Resolution | \$5 - \$7 per class | 4/29/2020 |
| Computer Classes | Special Revenue | Resolution | \$15 - \$30 per course | 4/27/2009 |
| Computer Classes - Non-resident | Special Revenue | Resolution | \$23 - \$38 per course | 4/27/2009 |
| Special Events - One Day | Special Revenue | Resolution | \$2-\$25 | 4/24/2024 |
| Extended Trips | Special Revenue | Resolution | Going Rate | 5/10/2011 |
| Parties | Special Revenue | Resolution | \$2 - \$30 per party | 4/27/2009 |
| Tai Chi | Special Revenue | Resolution | \$40 - \$55 per session | 4/27/2009 |
| Tai Chi - Drop-In | Special Revenue | Resolution | \$5 - \$7 per class | 4/27/2009 |
| Tai Ji Quan Moving for Better Balance | Special Revenue | Resolution | \$35 - \$55 per session | 4/27/2022 |
| Tai Ji Quan Moving for Better Balance-Drop-In | Special Revenue | Resolution | \$5 - \$7 per class | 4/27/2022 |
| Pickleball Membership | Special Revenue | Resolution | \$20 - \$60 | 4/27/2022 |
| Pickleball-Drop-In | Special Revenue | Resolution | \$2 - \$4 | 4/27/2022 |
| Trips Day | Special Revenue | Resolution | Going Rate | 5/10/2011 |
| Water Aerobics | Special Revenue | Resolution | \$64 - \$98 per session | 4/27/2009 |
| Water Aerobics - Non-resident | Special Revenue | Resolution | \$96 - \$114 per session | 4/27/2009 |
| Yoga | Special Revenue | Resolution | \$32 - \$50 per session | 4/24/2024 |
| Yoga - Drop-in | Special Revenue | Resolution | \$5 - \$7 per class | 4/27/2009 |
| Fitness Center Membership - 3 Months | Special Revenue | Resolution | \$35 - \$45 | 5/14/2019 |
| Fitness Center Membership - 6 Months | Special Revenue | Resolution | \$50 - \$60 | 5/14/2019 |
| Fitness Center Membership - 1 Year | Special Revenue | Resolution | \$80 - \$90 | 5/14/2019 |
| Senior Center Membership Fee - 1 Year | Special Revenue | Resolution | \$10 | 4/11/2007 |
| Senior Center Membership Fee - Non-resident - 1 Year | Special Revenue | Resolution | \$20 | 4/11/2007 |
| Fitness Center Membership - Non-resident - 3 months | Special Revenue | Resolution | \$60 - \$80 | 5/14/2019 |
| Fitness Center Membership - Non-resident - 6 months | Special Revenue | Resolution | \$100 - \$120 | 5/14/2019 |
| Fitness Center Membership - Non resident - 1 Year | Special Revenue | Resolution | \$160 - \$180 | 5/14/2019 |
| One-on-One Fitness Center Orientation | Special Revenue | Resolution | \$30 per hour | 4/24/2024 |
| Zumba Gold | Special Revenue | Resolution | \$40 - \$55 per session | 5/11/2010 |
| Zumba Gold Drop In | Special Revenue | Resolution | \$5 - \$7 per class | 5/11/2010 |
| Personal Training | Special Revenue | Resolution | \$40 - \$50 per class | 5/11/2010 |
| Seated Qi Gong | Special Revenue | Resolution | \$40 -\$55 per session | 5/11/2010 |
| Seated Qi Gong Drop In | Special Revenue | Resolution | \$5 - \$7 per class | 5/11/2010 |
| Youth Services Bureau | | | | |
| Counseling Fee Schedule: | | | See chart below | 5/11/2004 |
| Up to \$21,000 | Special Revenue | Resolution | \$10 | 4/27/2009 |
| Over \$21,000 | Special Revenue | Resolution | \$25 | 4/27/2009 |
| Summer Adventures | Special Revenue | Resolution | \$100 - \$230 per week | 4/27/2009 |
| Teen Adventure Club | Special Revenue | Resolution | \$25 - \$50 per session | 7/01/2015 |
| Youth Adventures After School | Special Revenue | Resolution | \$90 - \$110 | 5/15/2017 |
| Leader-in-Training Program | Special Revenue | Resolution | \$100 per session | 5/15/2017 |
| Adventure Schools Out Special | Special Revenue | Resolution | \$20 - \$30 | 5/19/2008 |

| Fines and Fees | Fund | Authority | FY 2025 | Last Action |
|--|-----------------|------------|--|-------------|
| RECREATION & LEISURE SERVICES (cont.) | | | | |
| Northwest Park | | | | |
| Public Programs | Special Revenue | Resolution | \$2/person to \$1,500/person depending on activity | 5/15/2012 |
| Pavilion Full Day Rental - Resident | Special Revenue | Resolution | \$230 + \$100 sec. deposit | 4/24/2024 |
| Pavilion Full Day Rental - Non-resident | Special Revenue | Resolution | \$280 + \$100 sec. deposit | 4/24/2024 |
| Pavilion Full Day Rental - Commercial | Special Revenue | Resolution | \$260 + \$100 sec. deposit | 4/24/2024 |
| Pavilion Half Day Rental - Resident | Special Revenue | Resolution | \$175 + \$100 sec. deposit | 4/24/2024 |
| Pavilion Half Day Rental - Non-resident | Special Revenue | Resolution | \$230 + \$100 sec. deposit | 4/24/2024 |
| Pavilion Half Day Rental - Commercial | Special Revenue | Resolution | \$200 + \$100 sec. deposit | 4/24/2024 |
| Warming Shed Full Day Rental - Resident | Special Revenue | Resolution | \$175 + \$100 sec. deposit | 4/24/2024 |
| Warming Shed Full Day Rental - Non-resident | Special Revenue | Resolution | \$225 + \$100 sec. deposit | 4/24/2024 |
| Warming Shed Full Day Rental - Commercial | Special Revenue | Resolution | \$200 + \$100 sec. deposit | 4/24/2024 |
| Warming Shed Half Day Rental - Resident | Special Revenue | Resolution | \$115 + \$100 sec. deposit | 4/24/2024 |
| Warming Shed Half Day Rental - Non-resident | Special Revenue | Resolution | \$175 + \$100 sec. deposit | 4/24/2024 |
| Warming Shed Half Day Rental - Commercial | Special Revenue | Resolution | \$145 + \$100 sec. deposit | 4/24/2024 |
| Community Gardens | Special Revenue | Resolution | \$60 per season + \$50 sec. deposit | 4/29/2020 |
| Community Gardens - Non-resident | Special Revenue | Resolution | \$75 per season + \$50 sec. deposit | 4/29/2020 |
| Interpretive Center Rental - Resident | General Fund | Resolution | \$60 per 2 hours + \$100 sec dep. | 4/27/2009 |
| Interpretive Center Rental - Non-resident | General Fund | Resolution | \$80 per 2 hours + \$100 sec dep. | 5/19/2008 |
| XC Ski Rental | Special Revenue | Resolution | \$20 resident; \$25 non-resident | 4/26/2023 |
| School Programs - Excluding Windsor BOE | Special Revenue | Resolution | \$115 - \$160 per hour and up | 4/28/2021 |
| School Programs - Non-Windsor | Special Revenue | Resolution | \$125 - \$185 per hour and up | 4/28/2021 |
| Camp Foxfire - Half Day - Resident | Special Revenue | Resolution | \$175 - \$250 per week | 4/28/2021 |
| Camp Foxfire - Half Day - Non-resident | Special Revenue | Resolution | \$15 greater than resident fee | 4/29/2020 |
| Camp Foxfire - Whole Day - Resident | Special Revenue | Resolution | \$275 - \$500 per week | 4/28/2021 |
| Camp Foxfire - Whole Day - Non-resident | Special Revenue | Resolution | \$25 greater than resident fee | 4/29/2020 |
| Late Registration Fee | Special Revenue | Resolution | \$10 - \$15 | 6/07/2016 |
| Teen Zone | Special Revenue | Resolution | \$150 - \$800 | 6/07/2016 |
| <i>Non-resident registration period for all Northwest Park summer camp programs will begin two weeks following resident registrations.</i> | | | | |
| <i>Note: Children ages 2 and under can participate in community events at no charge.</i> | | | | |
| INFORMATION SERVICES | | | | |
| Town Clerk | | | | |
| Animal Licenses: | | | | |
| Spayed Female or Neutered Male Dog | General Fund | CGS 22-340 | \$8 | 5/05/2003 |
| Unsprayed Female or Unneutered Male Dog | General Fund | CGS 22-340 | \$19 | 4/27/2005 |
| New Owner of Already Licensed Dog | General Fund | CGS 22-338 | \$1 | 10/01/1989 |
| Hunting & Fishing Licenses - Resident: | | | | |
| Hunting | General Fund | CGS 26-28 | \$19 | 4/14/2010 |
| Junior Hunting - ages 12 - 15 | General Fund | CGS 26-28 | \$11 | 6/07/2016 |
| Junior Hunting - ages 16 - 17 | General Fund | CGS 26-28 | \$10 | 5/15/2017 |
| Fishing | General Fund | CGS 26-28 | \$28 | 4/14/2010 |
| Hunting & Fishing | General Fund | CGS 26-28 | \$40 | 4/14/2010 |
| Trapping | General Fund | CGS 26-28 | \$34 | 4/14/2010 |
| Pheasant Tags | General Fund | CGS 26-28 | \$28 | 10/01/2009 |
| Resident - Over 65 - Lifetime | General Fund | CGS 26-28 | \$0 | 4/24/2006 |
| Handicapped | General Fund | CGS 26-28 | \$0 | 1/01/1992 |
| Junior Trapping | General Fund | CGS 26-28 | \$11 | 4/14/2010 |
| Hunting & Fishing Licenses - Non-resident: | | | | |
| Hunting | General Fund | CGS 26-28 | \$91 | 4/14/2010 |
| Fishing | General Fund | CGS 26-28 | \$55 | 4/14/2010 |
| Hunting & Fishing | General Fund | CGS 26-28 | \$110 | 4/14/2010 |
| Three Day Fishing | General Fund | CGS 26-28 | \$22 | 4/14/2010 |
| Legal Documents: Land Records: | | | | |
| First Page Fee | General Fund | CGS 7-34a | \$10 | 7/01/1989 |
| Historic Preservation Fee | General Fund | PA-00-146 | \$10 | 4/23/2018 |
| Open Land Preservation | General Fund | PA-05-228 | \$40 | 7/01/2009 |
| Legal Documents - Each Additional Page | General Fund | CGS 7-34a | \$5 | 7/01/1989 |
| Foreclosure Registration Act (Vacant Property Registration) | General Fund | PA-11-201 | \$60 | 4/23/2018 |
| Trade Names - First Page | General Fund | CGS 7-34a | \$10 | 7/02/2018 |
| Trade Names - Each Additional Page | General Fund | CGS 7-34a | \$5 | 7/01/1989 |
| Subdivision Maps (Indexing, 3 or more Parcels) | General Fund | CGS 35-1 | \$30 | 7/02/2018 |
| Maps (Indexing) | General Fund | CGS 7-31 | \$20 | 7/02/2018 |
| Sales Ratio | General Fund | CGS 7-34a | \$2 | 7/01/1982 |
| Documents With No Known Last Address of Grantee | General Fund | CGS 7-34a | \$5 | 7/01/1982 |
| Notary Public - Certificate of Appointment | General Fund | CGS 3-94 | \$20 | 7/02/2018 |
| Notary Public - Notarization of Signature | General Fund | Resolution | \$5 per signature | 4/27/2022 |

| Fines and Fees | Fund | Authority | FY 2025 | Last Action |
|---|-----------------|--------------|---|-------------|
| INFORMATION SERVICES (cont.) | | | | |
| Local Conveyance Tax | General Fund | CGS 12-494 | \$0.0025 times sale price | 5/05/2003 |
| Sale of Publications and Materials: | | | | |
| Agenda, Including Minutes and Backup | General Fund | Resolution | \$71.50 per year | 5/10/2011 |
| Agenda, With Minutes | General Fund | Resolution | \$33 per year | 5/10/2011 |
| Agenda Only | General Fund | Resolution | \$16.50 per year | 5/10/2011 |
| CD - Computer Stored Public Record | General Fund | CGS 1-212 | Cost of hourly salary for formatting and cost of storage device | 4/27/2009 |
| Lamination of Wallet Size Items | General Fund | Resolution | \$1 | 3/21/1988 |
| Photocopies: | | | | |
| Land Records - Per Page | Special Revenue | P.A. 00-92 | \$1 per page | 10/01/2000 |
| Miscellaneous - Per Page | Special Revenue | P.A. 89-251 | \$0.50 per page | 4/27/2009 |
| Certification of a Photocopied Document | Special Revenue | PA 07-133 | \$2 per document | 5/19/2008 |
| Photocopy document to be certified - per page (excludes .50 Copy Fee) | Special Revenue | P.A. 00-92 | \$1 per page | 10/01/2000 |
| Hand Held Scanners | General Fund | P.A. 09-229 | \$20 per visit | 5/11/2010 |
| Street Map | General Fund | Resolution | \$2 MDC map; or free street map | 5/05/2003 |
| Town Charter | General Fund | Resolution | \$10 | 6/21/1999 |
| Town Code of Ordinances - Binder | General Fund | Resolution | \$75 | 4/27/2005 |
| Town Code of Ordinances - No Binder | General Fund | Resolution | \$60 | 4/27/2005 |
| Town Code Supplemental Service | General Fund | Resolution | \$1 per 2 sided page | 6/21/1999 |
| Vital Statistics: | | | | |
| Birth Certificate – Certified | General Fund | PA 07-133 | \$20 per document | 10/01/2009 |
| Birth Certificate - Certified - Wallet Size | General Fund | CGS 7-74 | \$15 per document | 10/01/2009 |
| Death Certificate – Certified | General Fund | PA 07-133 | \$20 per document | 10/01/2009 |
| Marriage License | General Fund | CGS 7-73 | \$50 | 7/02/2018 |
| Marriage Certificate | General Fund | PA 07-133 | \$20 per document | 10/01/2009 |
| Burial and Cremation Permit | General Fund | CGS 7-74 | \$5 per document | 7/02/2018 |
| OTHER | | | | |
| Registrars | | | | |
| Voter List | General Fund | CGS 1-15 | \$0.50 per page | 4/27/2009 |
| Electronic Voter List Tape (Subject to Approval of Registrars of Voters) | General Fund | CGS 1-212 | \$0.03 per name | 4/27/2009 |
| Financial Reporting | | | | |
| Bad Check Fee | General Fund | SS52-565a(i) | \$25 | 6/04/2013 |
| Town Hall Room Rental | | | | |
| Roger Ludlow Room North - Capacity 40 | General Fund | Resolution | \$35 per hour | 4/24/2006 |
| Roger Ludlow Room South - Capacity 40 | General Fund | Resolution | \$35 per hour | 4/24/2006 |
| Roger Ludlow Rooms North and South | General Fund | Resolution | \$55/hr or \$200/half day | 4/24/2006 |
| Council Chambers - Capacity 200 - 300 | General Fund | Resolution | \$75/hr or \$300/half day | 4/24/2006 |
| Council Chambers w/Full Production/Technical Director | General Fund | Resolution | \$250/hr \$600/half day | 4/24/2006 |
| Additional Services: | | | | |
| Monitor & VCR/DVD Player | General Fund | Resolution | \$30 | 4/27/2005 |
| One Microphone and PA System | General Fund | Resolution | \$55 per hour | 4/27/2005 |
| Council Chambers Video Projector | General Fund | Resolution | \$50 per hour | 4/24/2006 |
| An additional 50% charge will apply for room/equipment reservations after regular business hours or on weekends. | | | | |
| EXCEPTION: Council Member's request for facilities, use by a Board or Commission, or town government-related program. | | | | |

| Fines and Fees | Fund | Authority | FY 2025 | Last Action |
|--|---------------|------------|--|-------------|
| ENTERPRISE FUNDS | | | | |
| Adult Day Care | | | | |
| Daily Care | 08-3-32-343 | Resolution | \$100 - \$130 per day | 4/24/2024 |
| Half Daily Care | 08-3-32-343 | Resolution | \$65 - \$90 per half day | 4/24/2024 |
| Hourly Day Care Services | 08-3-32-343 | Resolution | \$20 per hour | 5/13/2014 |
| Late Fee | 08-3-32-343 | Resolution | \$25 per 15 minutes | 4/27/2005 |
| Child Day Care | | | | |
| Infant/Toddler | 05-3-3-31-340 | Resolution | \$1,585 per month | 4/24/2024 |
| Elementary After School | 05-3-3-31-340 | Resolution | \$405 per month | 4/26/2023 |
| Elementary After 1 Day/Month | 05-3-3-31-340 | Resolution | \$105 per month | 4/26/2023 |
| Elementary After 2 Day/Month | 05-3-3-31-340 | Resolution | \$185 per month | 4/26/2023 |
| Elementary After 3 day/Month | 05-3-3-31-340 | Resolution | \$245 per month | 4/26/2023 |
| Elementary After 4 Day/Month | 05-3-3-31-340 | Resolution | \$350 per month | 4/26/2023 |
| Elementary Summer Camp 8:30 AM - 4:30 PM | 05-3-3-31-340 | Resolution | \$280 per week | 4/24/2024 |
| Elementary Summer Camp - 6:45 AM - 5:30 PM | 05-3-3-31-340 | Resolution | \$300 per week | 4/24/2024 |
| Montessori Toddler Camp - 8:30 AM - 12:00 PM | 05-3-3-31-340 | Resolution | \$185 per week | 4/24/2024 |
| K-1 Camp - 8:30 AM - 4:30 PM | 05-3-3-31-340 | Resolution | \$280 per week | 4/24/2024 |
| K-1 Camp - 6:45 AM - 5:30 PM | 05-3-3-31-340 | Resolution | \$300 per week | 4/24/2024 |
| Montessori Toddler | 05-3-3-31-340 | Resolution | \$675 per month | 4/26/2023 |
| Montessori Toddler Extended Day 8:15AM - 4:45PM | 05-3-3-31-340 | Resolution | \$1,515 per month | 4/24/2024 |
| Montessori Toddler Full Day | 05-3-3-31-340 | Resolution | \$1,585 per month | 4/24/2024 |
| Montessori ½ Day | 05-3-3-31-340 | Resolution | \$695 per month | 4/24/2024 |
| Montessori Extended Day | 05-3-3-31-340 | Resolution | \$1,215 per month | 4/24/2024 |
| Montessori Full Day | 05-3-3-31-340 | Resolution | \$1,350 per month | 4/24/2024 |
| Late Payment Fee (assessed on 25th of month) | 05-3-3-31-340 | Resolution | \$15 | 4/24/2024 |
| Finance Charge for Late Payments | 05-3-3-31-340 | Resolution | 5% monthly on unpaid balances | 4/26/2023 |
| Hourly Rate | 05-3-3-31-340 | Resolution | \$16.00 per hour | 4/24/2024 |
| Daily Rate Drop In Care | 05-3-3-31-340 | Resolution | \$75 per day 5 or more hours | 4/29/2020 |
| Registration Fees | 05-3-3-31-340 | Resolution | \$50 per program | 4/27/2022 |
| Activity Fees | 05-3-3-31-340 | Resolution | \$100 annual | 4/27/2022 |
| Summer Camp Preschool - 7:30 AM - 5:30 PM | 05-3-3-31-340 | Resolution | \$330 per week | 4/24/2024 |
| Summer Camp Preschool - 8:30 AM - 12:00 PM | 05-3-3-31-340 | Resolution | \$190 per week | 4/24/2024 |
| Summer Camp Preschool - 8:30 AM - 4:30 PM | 05-3-3-31-340 | Resolution | \$330 per week | 4/24/2024 |
| Sibling Discount (applies to lowest tuition) 2nd Child | 05-3-3-31-340 | Resolution | 10% | 6/07/1982 |
| Sibling Discount (applies to lowest tuition) 3rd Child | 05-3-3-31-340 | Resolution | 20% | 7/01/2015 |
| Landfill & Resident Transfer Station | | | | |
| Commercial/Out-of-Town Business Vehicle Permit | 04-4-48-480 | Resolution | \$30 - \$70 per vehicle depending on gvw | 6/08/1992 |
| Residential Permits | 04-4-48-480 | Resolution | \$200/year; or \$105 each half year | 4/24/2024 |
| Demolition and Bulky Waste | 04-4-48-480 | Resolution | \$210 per ton | 4/24/2024 |
| Recycling Drop-Off | 04-4-48-480 | Resolution | \$5 per car; or \$10 per truckload | 5/14/2019 |
| Tires | 04-4-48-480 | Resolution | \$10/tire | 4/26/2023 |
| Contaminated Soil | 04-4-48-480 | Resolution | \$20 - \$70 per ton | 5/11/2004 |
| Special Waste | 04-4-48-480 | Resolution | \$65 - \$80 per ton | 5/11/2004 |
| Sale of Leaf Compost | 04-4-48-480 | Resolution | \$5-\$15 per cubic yd | 10/07/1996 |
| Commercial Scrap Metal | 04-4-48-480 | Resolution | \$0 up to \$25 per ton | 5/06/2002 |
| Scrap Metal, Requiring Removal of Refrigerant Gases | 04-4-48-480 | Resolution | \$15 per small appliance \$25 per large appliance | 1/01/2015 |
| Oversized MSW (per item) | 04-4-48-480 | Resolution | \$0 - \$50 per item | 5/15/2017 |
| Sale of Wood Mulch | 04-4-48-480 | Resolution | \$3-\$12 per cubic yd | 10/07/1996 |
| Penalty for Disposal of Unacceptable Waste Items | 04-4-48-480 | Resolution | \$20 - \$50 per item | 5/13/2014 |
| One-time transaction | 04-4-48-480 | Resolution | \$8 up to 3 bags/cans \$4 for single bag/can | 4/27/2022 |
| Propane Tanks | 04-4-48-480 | Resolution | \$8 each | 4/26/2023 |
| Treewaste | 04-4-48-480 | Resolution | \$135 per ton | 4/24/2024 |

APPENDIX "H"

Charter Provisions Concerning Annual Budget

Town of Windsor
FY 2024 – 2025
Adopted Budget

CHARTER PROVISIONS CONCERNING ANNUAL BUDGET

CHAPTER 8. FINANCE AND TAXATION

Sec. 8-1. Departmental estimates.

It shall be the duty of the town manager to compile preliminary estimates for the annual budget. The head of each department, office or agency of the town supported wholly or in part from town funds, or for which a specific town appropriation is made (except the board of education) shall, at least ninety (90) days before the end of the fiscal year file with the town manager, on forms provided by the town manager a detailed estimate of the expenditures to be made by said department or agency and the revenue (other than tax revenues) to be collected thereby in the ensuing fiscal year.

Sec. 8-2. Duties of town manager on budget.

Not later than thirty (30) days before the date of the annual budget meeting of the town, the town manager shall present to the council:

- (a) Estimates of revenue, presenting in parallel columns the itemized receipts collected in the last-completed fiscal year, the receipts estimated to be collected during the remainder of the current fiscal year and estimates of the receipts to be collected in the ensuing fiscal year;
- (b) Itemized estimates of expenditures, presenting in parallel columns the actual expenditures for each department, office or agency for the last-completed fiscal year, the expenditures as estimated for the current fiscal year and the manager's recommendations of the amounts to be appropriated for the ensuing fiscal year. The town manager shall present reasons for these recommendations. The president of the board of education shall have the same duties and follow the same procedure with respect to the budget for the board of education;
- (c) A program previously considered and acted upon by the Town Planning and Zoning Commission, in accordance with section 8-24 of the general statutes, as amended, concerning municipal improvements, of proposed capital projects for the ensuing fiscal year and for the fiscal years thereafter. Estimates of the cost of such projects shall be submitted by each department, office or agency annually in the form and manner prescribed by the town manager. The town manager shall prepare a six-year capital improvements program and shall recommend to the town council those projects to be undertaken during the first year of such program and the method of financing the same. The town council will establish by ordinance a capital improvement committee with at least one representative from the Public Building Commission to advise and assist the town manager in preparing said program for the second through the sixth year of such program.
- (d) Nothing herein shall preclude the town council from approving any capital project not included in the above described program.
- (e) Times of performance specified in this section are not of the essence, but are goals to be achieved for the orderly processing of the town budget.

Sec. 8-3. Powers and duties of council on budget.

The format of the supporting documentation for the estimates presented to the town council under sections 8-2 (a) and 8-2 (b) shall be determined by the town council before January 15. The town council shall hold one or more public hearings not later than fifteen (15) days before the annual budget meeting at which any elector or taxpayer may have an opportunity to be heard regarding appropriations for the ensuing fiscal year. Following receipt of the estimates from the town manager and the president of the board of education and the holding of such public hearing or hearings, the town council shall prepare a budget which complies with any minimum standards or requirements of the state tax department and shall recommend the same to the town budget

APPENDIX H

meeting of the town. Sufficient copies of said budget shall be made so as to be available for general distribution in the office of the town clerk and the town manager, and at least five (5) days prior to said annual budget meeting the town council shall cause to be published in a newspaper having circulation in the town a summary of the budget showing anticipated revenues by major sources, proposed expenditures by functions or departments, and the amount to be raised by taxation. The budget shall become effective when approved by said annual budget meeting and an official copy shall be filed with the town clerk.

CHAPTER 9. THE TOWN MEETING

Sec. 9-1. Annual budget meeting and special meetings.

(a) Upon town council approval of its recommended annual budget, it shall set a date for an adjourned town meeting vote on the voting machines. If any budget recommendation fails to pass, the council shall make adjustments and resubmit such adjusted budget recommendations to a vote on the voting machines until approved by the voters at which time the final budget shall be considered adopted.

This procedure for the adoption for the annual town budget shall be in lieu of the petition procedures set forth in *Connecticut General Statutes* § 7-7.

(b) Special town meetings shall be called by the town council when required under the terms of this Charter. The procedure for calling a special town meeting shall be as provided in the *Connecticut General Statutes*.

Sec. 9-2. Procedure.

All town meetings shall be called to order by the town clerk or in the absence of the town clerk, by the town manager or the mayor of the council. A moderator shall be elected and all business conducted in the manner now or hereafter provided by the general statutes, except as in this charter otherwise provided. It shall be the duty of the town clerk to serve as clerk of all town meetings but in the absence of the town clerk, an acting clerk may be designated by the meeting.

Sec. 9-3. Appropriation - manner of approval.

(a) Any appropriation in excess of one (1) per cent of the tax levy in the fiscal year for which the appropriation is made in addition to or supplementary to the annual budget appropriation, the issuance of bonds or notes in excess of two (2) per cent of the tax levy for the fiscal year in which the borrowing is made except notes in anticipation of taxes to be paid within the fiscal year in which issued and any ordinance providing for the sale of real estate of the town valued in excess of ten thousand dollars (\$10,000.00) used or reserved for town purposes or any appropriation for the purchase of real estate valued in excess of ten thousand dollars (\$10,000.00) for such purposes, shall become effective only after it has been adopted at a town meeting by the vote of a majority of those present and entitled to vote at such meeting, except that any appropriation in excess of three (3) percent of the tax levy for the fiscal year for which the appropriation is made in addition to or supplementary to the annual budget appropriation and any bond issue or issuance of notes or other borrowing in excess of three (3) percent of the tax levy for the fiscal year for which the borrowing is made in any fiscal year shall only require approval by referendum vote on the voting machines at any regular or special election. The town meeting shall not act upon any proposal for the sale or purchase of real estate or the issuance of bonds or other borrowing, except upon the recommendation of the town council contained in a resolution of said town council nor act upon any appropriation which has not been acted upon by the town council. The town meeting shall not increase the amount of any appropriation above the amount recommended by the town council or make any appropriation not recommended by the town council and shall not increase the amount of any bond issue above the amount recommended by the council.

(b) The annual budget shall be adopted in accordance with the procedures set forth in § 9-1.

(c) If the voters disapprove the budget appropriation recommended by the town council, the annual budget appropriation for the then existing fiscal year shall be continued until the new budget appropriation is adopted.

APPENDIX "I"

Financial Policies

Town of Windsor
FY 2024 – 2025
Adopted Budget

RELEVANT FINANCIAL POLICIES

Management adheres to the following policies to manage financial stability and strength of the Town. These policies have helped during budgetary challenges to meet increasing demands and taxpayer expectations with current economic trends and market influences.

- **Budget Process** – The Town Manager is required by the Windsor Town Charter to present to the Town Council an annual proposed operating budget (including the Board of Education) at least thirty days before the date of the budget referendum. The proposed budget contains detailed allocations of projected revenues and expenditures for all of the Town's various funds. During the month of April, the Town Council holds public hearings to hear town departments present their budgets, to solicit input from the community as to its priorities for the upcoming fiscal year, and to hear public opinion regarding the proposed budget. Once the Town Council approves a final budget, it is put up for a vote at an Adjourned Town Meeting Referendum. If voters do not approve the budget, Town staff and the Board of Education, through the Town Manager, modify and resubmit their proposals to the Town Council and then once again, to the voters. Only after the voters have approved the budget can it become the income and spending plan for the Town.
- **Budgetary Control** – Expenditures may not legally exceed budgeted appropriations at the service unit level. The Finance Director can authorize budget transfers when the amount is \$5,000 or less. Other transfers require Town Council approved. Quarterly expenditures are reviewed with the Finance Committee.
- **Fund Balance Policy** – The Town maintains an available balance in the General Fund as a safeguard against potential revenue and expenditure volatility. The definition of "available balance" is the unassigned fund balance as of the end of the preceding fiscal year. The measure used is the unassigned fund balance as a percentage of current year budgeted expenditures. The unassigned fund balance may be used for non-recurring or capital expenditures, unanticipated budget deficits or operating emergencies, to make debt service payments or reduce debt service, and property tax or revenue stabilization as part of an overall strategy. The Town Council has enacted a policy that the Town's General Fund unassigned fund balance shall meet a minimum of 15% to 20% of the current year's General Fund budget. If the unassigned fund balance falls below the minimum level, the Town Council will replenish the fund balance during the annual budget process by appropriating at least 25% of the difference between the policy level and the unassigned fund balance each year until the policy level is met.

If the unassigned fund balance exceeds the 20% policy threshold, the surplus in the General Fund unassigned fund balance will be available for possible appropriation. In making said allocation of funds, the Town Council will give priority to the following activities:

- Transfer up to 40% to a Tax Rate Stabilization Fund to use to reduce the tax rate in the subsequent year(s) provided that care is taken to avoid a major fluctuation in the tax rate in succeeding years.
- Transfer up to 20% of excess to the Capital Projects Fund for capital projects.
- Transfer up to 20% of excess to fund long-term liabilities in Other Post-Employment Benefit programs (OPEB) or defined benefit pension plan.
- Transfer up to 20% of excess to a Clean Energy & Sustainable Projects Fund.

The Town Council has also enacted a policy that the Town's Capital Project Fund assigned fund balance will be kept to no less than the sum of 20% of the 6-year average of the annual cash portion of the Capital Improvement Plan, plus \$350,000.

- **Cash Management Policy** – The Town's Investment Policy applies to all financial assets of the Town, with the exception of the defined benefit retirement plan, Other Post-Employment Benefit (OPEB) Trust and state and federal grant funds. The primary purpose of the policy is to provide for the prudent and productive investment of funds. The Town authorizes the Finance Director to act as the investment officer. Investments are allowed in any financial institution in accordance with this policy, as well as the provisions of Connecticut General Statutes Sections 7-400-402, 3-24f, 3-27f and other applicable state statutes.
- **Purchase Orders** – Upon award of a bid, proposal, or quotation, a purchase order shall be initiated in accordance with Town policy. Purchase orders are required for all purchases greater than or equal to \$5,000. A purchase order can be issued in cases where a vendor requests a purchase order for items under \$5,000. Equipment repairs, utility bills, membership dues, advertising, grants and contributions do not require a purchase order. When a General Fund purchase order carries over into the following fiscal year for goods and services that are received and paid for in the next fiscal year, the Town Council must formally extend General Fund budgetary authority to encumber the funds into the next fiscal year.
- **Procurement Policy** – The fundamental objective of all service units in the purchasing function is to procure supplies, materials, equipment, or services required for departmental operations in the right quality and quantity, on a timely basis, as efficiently as possible, and at the lowest cost. In pursuit of this objective, we seek to establish practical and efficient purchasing procedures to obtain:
 - the most value for each tax dollar spent
 - proper commitment and expenditure of Town funds
 - compliance with State and local legal requirements
 - fair and equitable treatment of all vendors who deal with the purchasing system of the Town
 - public confidence in the procedures followed in public purchasing
 - increased economy in procurement activities by fostering effective competition
 - maintenance of a purchasing system of quality and integrity
- **Debt Policy** – The primary objectives of the Town's debt policy are to establish conditions for the use of debt, create procedures and policies that minimize the Town's debt service and issuance costs for the bonds that are issued, retain the highest practical credit rating, maintain full and complete financial disclosure and reporting, and maintain established levels of debt within certain measures of affordability. Additional Debt Policy information can be found in Appendix F.
- **Defined Benefit Retirement Plan Policy** – The Defined Benefit Retirement Plan Trust Fund assets shall be invested in accordance with sound investment practices that emphasize long-term investment fundamentals as stated in the Town's Defined Benefit Retirement Plan Trust Fund Policy. The Defined Benefit Retirement Plan Board is charged with the responsibility of overseeing the assets of the Plan. The Defined Benefit Retirement Plan Board reviews the fund performance quarterly to monitor adherence to the policy's investment guidelines. An actuarial analysis is performed annually.
- **Other Post-Employment Benefit (OPEB) Trust Fund Policy** – The OPEB Trust Fund assets shall be invested in accordance with sound investment practices that emphasize long-term investment fundamentals as stated in the Town's OPEB Trust Fund Policy. The OPEB Board is charged with the responsibility of overseeing the assets of the Trust. The OPEB Board reviews the fund performance quarterly to monitor adherence to the policy's investment guidelines. An actuarial analysis is performed biennially.

- **Long-Range Financial Planning** – Annually, the Town Manager prepares a six-year Capital Improvement Plan (CIP) in accordance with the Town Charter, which is reviewed by the Capital Improvements Committee, Town Improvements Committee of the Town Council and the full Town Council. The CIP is adopted by the Town Council and includes both Town general government and Board of Education projects involving road improvements, building renovations, new building facilities, major equipment purchases, and other capital improvements.

As part of the capital planning improvements process, the Town evaluates funding requirements and prioritization for all projects by conducting a comprehensive finance and debt analysis. This analysis consists of a review of current debt and the impact of incurring future debt on the Town's mill rate, existing debt service, and future operating budgets. A review of the current interest rate environment and various debt structures is also conducted to determine the affordability of additional debt.

A multi-year financial forecast is prepared on an annual basis by the Town Manager and Finance Director for review and discussion with the Finance Committee and Town Council. This process allows the Town to look at issues such as budget sustainability, and provides an opportunity to institute revenue and budgetary changes in a timely manner in anticipation of future events.

- **Information Technology Policies** – The Town of Windsor may give employees access to computers, computer files, the email system, software and the internet to use in doing their work. The policy explains the guidelines for using these resources responsibly and productively, including, but not limited to, the Town's rights and responsibilities, usage guidelines, and actions if violations occur.

The computer equipment, services, and technology provided to employees are always the property of Town of Windsor. All work prepared or created on town-owned computers is the property of the Town as are all files, documents, spreadsheets, calendar entries, notes, email messages and any other data that reside within the Town computer system. The Town may enter the system and review any and all materials and information that reside therein. Although the Town does not routinely monitor employees' computer records, management reserves the right to retrieve the contents for business reasons, such as to find lost messages, to comply with investigations of wrongful acts, to recover from system failure, to aid in capacity planning and troubleshooting, as well as to ensure that employees refrain from improper use. Employees must also comply with all specified security measures and internal controls that have been established for safeguarding the integrity and validity of computer systems, as well as complete all required cyber security training.

APPENDIX "J"

Glossary

Town of Windsor
FY 2024 – 2025
Adopted Budget

GLOSSARY OF TERMS

ACCOUNTING SYSTEM: The total set of records and procedures which are used to record, classify and report information on the financial status and operations of an entity.

ACCRAUL BASIS OF ACCOUNTING: The method of accounting under which revenues are recorded when they are earned (whether or not cash is received at that time) and expenditures are recorded when goods and services are received (whether cash disbursements are made at that time or not).

APPROPRIATION: An authorization made by the legislative body of a government that permits officials to incur obligations against and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.

ASSESSED VALUATION: A valuation set upon real estate and certain personal property by the Town Assessor as a basis for levying property taxes.

ASSETS: Property owned by a government that has a monetary value.

BOND: A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (called the maturity date[s]) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt.

BUDGET DOCUMENT: The official written statement prepared by the budget office and supporting staff which presents the proposed budget to the legislative body.

BUDGET MESSAGE: A general discussion of the proposed budget presented in writing as a part of or supplemental to the budget document. The budget message explains principal budget issues against the background of financial experience in recent years and presents recommendations made by the Town Manager and supporting Town and Board of Education staff.

CAPITAL ASSETS: Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

CAPITAL IMPROVEMENT PROGRAM: A plan for capital expenditures to be incurred each year over a fixed period of several future years setting forth each capital project, identifying the expected beginning and ending date for each project, the amount to be expended in each year and the method of financing those expenditures.

CAPITAL OUTLAYS: Expenditures for the acquisition of capital assets.

CAPITAL PROJECTS: Projects that purchase or construct capital assets. Typically a capital project encompasses a purchase of land and/or the construction of a building or facility.

CASH BASIS: The method of accounting under which revenues are recorded when received in cash and expenditures are recorded when paid.

CONTINGENCY ACCOUNT: A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for.

DEBT SERVICE: Payment of interest and repayment of principal to holders of a government's debt instruments.

DEFICIT: (1) The excess of an entity's liabilities over its assets. (See Fund Balance). (2) The excess of expenditures or expenses over revenues during a single accounting period.

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DEPRECIATION: (1) Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence. (2) That portion of the cost of a capital asset which is charged as an expense during a particular period.

ENTERPRISE FUND: A fund established to account for operations financed in a manner similar to a private business enterprise; i.e., where the costs of providing goods and services to the public are financed or recovered through user charges.

EXPENDITURES: Where accounts are kept on the accrual or modified accrual basis of accounting, the cost of goods received or services rendered whether cash payments have been made or not. Where accounts are kept on a cash basis, expenditures are recognized only when the cash payments for the above purposes are made.

FIDUCIARY FUND: Funds used to account for assets held by the Town in a trustee capacity or as an agent for individuals, private organization or others.

FULL FAITH AND CREDIT: A pledge of the general taxing power of a government to repay debt obligations (typically used in reference to bonds.)

FULL TIME EQUIVALENT (FTE): A unit of measurement used to figure out the number of full-time hours worked. The Town observes a 40 hour work week.

FUND: An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

FUND BALANCE: The excess of a fund's assets over its liabilities. A negative fund balance is sometimes called a deficit.

GENERAL FUND: The Town's primary operating fund supported by taxes, fees and other revenues that may be used for any lawful purpose.

GENERAL OBLIGATION BONDS: When a government pledges its full faith and credit to the repayment of the bonds it issues, then those bonds are general obligation (GO) bonds. Sometimes the term is also used to refer to bonds that are to be repaid from taxes and other general revenues.

GOVERNMENTAL FUNDS: Funds generally used to account for activities, supported by taxes, grants and similar revenue sources.

GRANT: A contribution of assets (usually cash) from one governmental unit or other organization to another unit or organization. Typically, these contributions are made to local governments from the state and federal governments. Grants are usually made for specified purposes.

MAJOR FUND: Major funds are those where total assets plus deferred outflows, liabilities plus deferred inflows, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that type. The Town has four major funds: the General Fund, Capital Projects Fund, Educational Grant Programs and the American Rescue Fund.

MATURITIES: The dates on which the principal or stated values of investments or debt obligations mature and may be reclaimed.

MILL: The property tax rate that is based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each \$1,000 of property valuation.

MODIFIED ACCRUAL BASIS: The basis of accounting under which expenditures other than accrued interest on general long-term debt are recorded at the time liabilities are incurred and revenues are recorded when received in cash except for material and/or available revenues, which should be accrued to reflect properly the taxes levied and revenue earned.

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NON-MAJOR FUND: Governmental funds or enterprise funds combined and reported separately from Major Funds in the basic fund financial statements. The Town reports Special Revenue Funds and Debt Service Funds as non-major.

OBJECT OF EXPENDITURE: Expenditure classifications based upon the types of categories of goods and services purchased. Typical objects of expenditures include:

- personal services (salaries and wages);
- contracted services (maintenance contracts);
- supplies and materials; and
- capital outlays.

OPERATING BUDGET: A plan of financial operation embodying an estimate of proposed expenditures for the calendar year and the proposed means of financing them (revenue estimates).

OPERATING TRANSFER: Routine and/or recurring transfers of assets between funds.

PROPRIETARY FUND: Funds used to account for the Town's activities that are similar to those in the private sector. These activities are not financed by property tax revenue, but by fees charged to the users of the service. The Town has four proprietary funds that are called Enterprise Funds: the Landfill Enterprise Fund, the Resident Transfer Station Enterprise Fund, the Child Development Enterprise Fund and the Adult Day Care Enterprise Fund.

REVENUE: The term designates an increase to a fund's assets which:

- does not increase a liability (e.g., proceeds from a loan);
- does not represent a repayment of an expenditure already made;
- does not represent a cancellation of certain liabilities; and
- does not represent an increase in contributed capital.

REVENUE ESTIMATE: A formal estimate of how much revenue will be earned from a specific revenue source for some future period; typically, a future fiscal year.

SPECIAL ASSESSMENT: A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

TAX LEVY: The total amount to be raised by general property taxes.

TAX RATE: The amount of taxes (mills) levied for each \$1,000 of assessed valuations.