



ADOPTED

FISCAL YEAR 2026

**FINANCIAL PLAN
AND
PROGRAM OF SERVICES**

FOR THE FISCAL YEAR

Beginning July 1, 2025 and ending June 30, 2026



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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

Anthony King

Ojala Naeem

Will Pelkey

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, 2024

Christopher P. Morill

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, 2024.

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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May 14, 2025

Honorable Mayor, Town Council and Citizens of Windsor:

I am pleased to transmit the Fiscal Year 2026 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 7, 2025. The Town Council conducted several budget workshops throughout the month of April.

Revenues and expenditures in the Proposed Budget totaled \$152,222,470. During budget deliberations on April 30, 2025, the Town Council made changes that resulted in a budget of \$152,012,160 which was adopted by citizen vote at the referendum held on May 13, 2025. This budget yields a mill rate of 28.45 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.

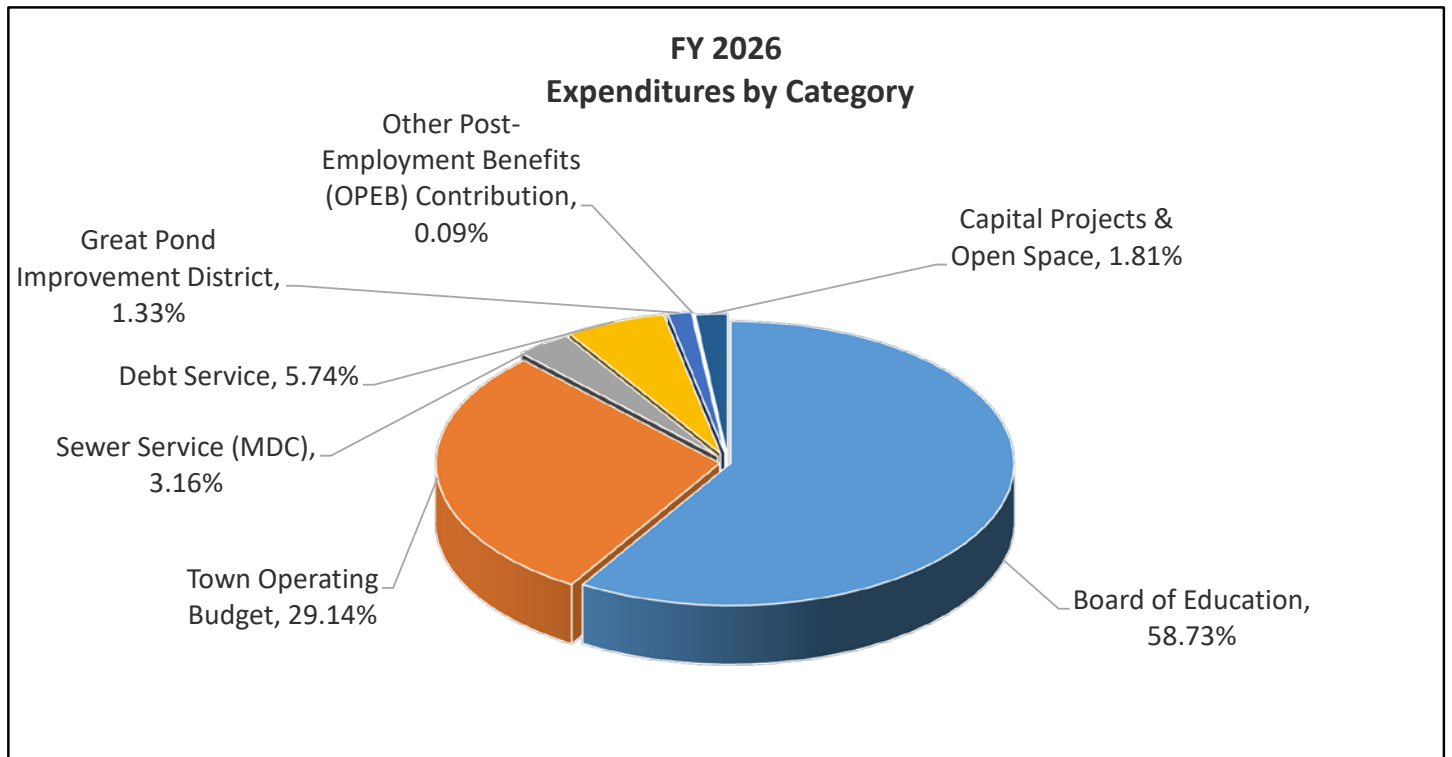
Sincerely,

A handwritten signature in black ink, appearing to read "Peter P. Souza".

Peter Souza
Town Manager

FY 2026 ADOPTED BUDGET SUMMARY

	FY 2025 Adopted Budget	FY 2026 Adopted Budget	\$ Change	% Change
Board of Education	84,313,340	89,275,120	4,961,780	5.88%
Town Operating Budget	41,792,540	44,302,800	2,510,260	6.01%
Sewer Service (MDC)	4,771,220	4,801,200	29,980	0.63%
Debt Service	8,519,040	8,719,610	200,570	2.35%
Great Pond Improvement District	1,040,700	2,028,430	987,730	94.91%
Other Post-Employment Benefits (OPEB) Contribution	135,000	135,000	0	0.00%
Capital Projects & Open Space	2,744,000	2,750,000	6,000	0.22%
Total	\$143,315,840	\$152,012,160	\$8,696,320	6.07%



CHANGES TO THE TOWN MANAGER'S FY 26 PROPOSED BUDGET

The Town Manager's proposed budget for FY 26 totaled \$152,222,470. During the budget deliberations on April 30, 2025, the Town Council made changes that resulted in a total budget of \$152,012,160. The changes are summarized below.

Revenues	From	To	Change
<u>April 30, 2025 - General Property Tax</u> Decrease Current Levy revenue	\$129,569,010	\$127,358,700	(\$2,210,310)
<u>April 30, 2025 - Opening Cash</u> Increase use of General Fund – fund balance	\$0	\$2,000,000	\$2,000,000
Total Revenues – General Fund	\$152,222,470	\$152,012,160	(\$210,310)

Expenditures	From	To	Change
<u>April 30, 2025 - Safety Services</u> Decrease \$10,000 for equipment replacement	\$14,432,640	\$14,422,640	(\$10,000)
<u>April 30, 2025 - Public Works</u> Decrease \$10,000 for materials & supplies	\$7,307,480	\$7,297,480	(\$10,000)
<u>April 30, 2025 – General Government</u> Decrease \$5,000 for materials & supplies	\$1,338,680	\$1,333,680	(\$5,000)
<u>April 30, 2025 - General Services</u> - Decrease \$30,000 for pavement management - Decrease \$25,000 for sidewalk replacement - Decrease \$55,000 for debt service - Decrease \$35,000 for Open Space - Decrease \$34,150 for the Great Pond Improvement District transfer - Decrease \$6,160 for the Windsor Center Tax Increment Financing District (TIF)	\$20,896,010	\$20,710,700	(\$185,310)
Total Expenditures – General Fund	\$152,222,470	\$152,012,160	(\$210,310)

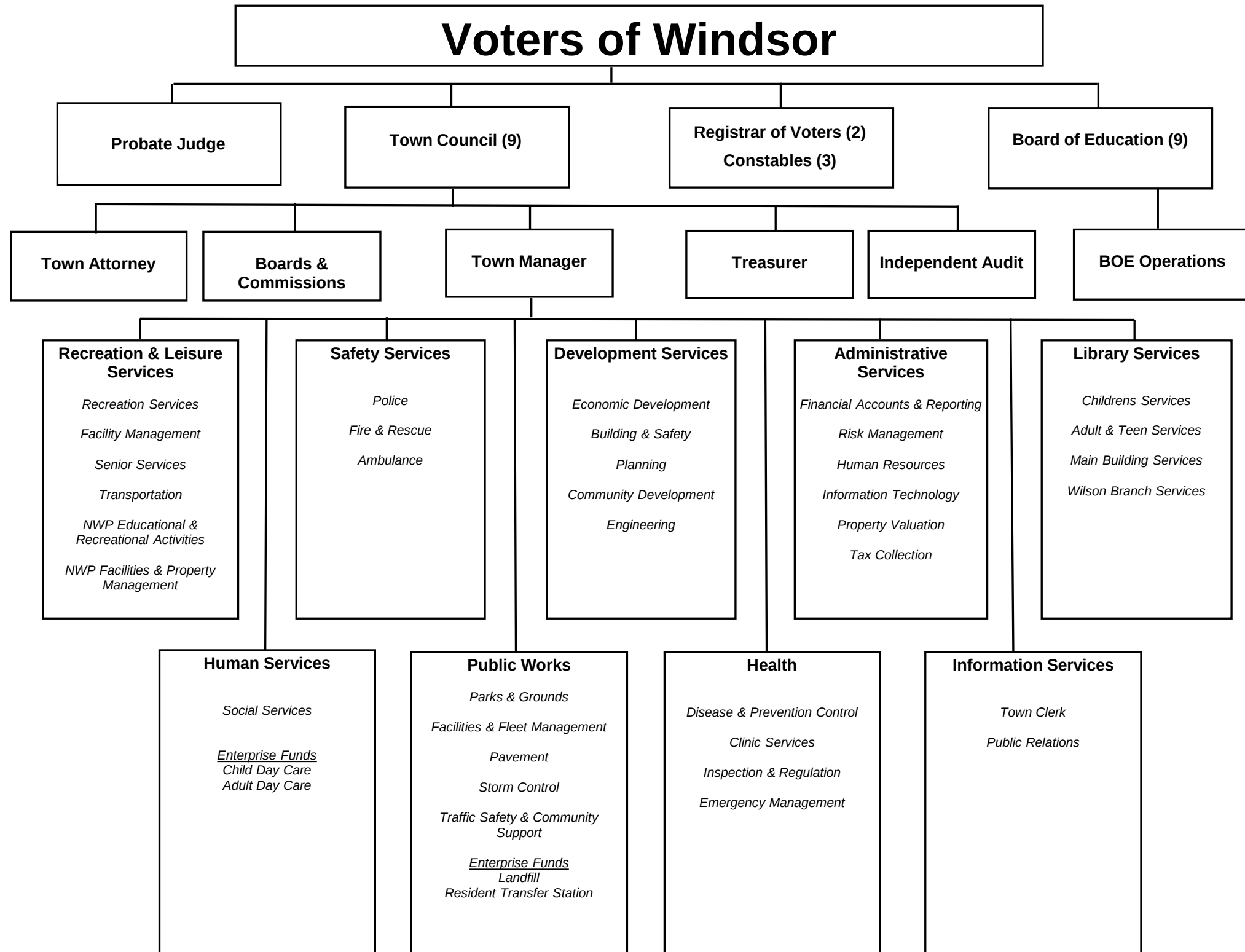
A READER'S GUIDE TO THE BUDGET

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 J 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 28, 2025

Honorable Mayor, Town Council and Citizens of Windsor,

I am pleased to submit the Fiscal Year 2026 Financial Plan and Program of Services. This budget supports a wide range of services and programs through the Windsor Public Schools and the town's general government departments that are delivered to residents, businesses and visitors.

The preparation of the proposed FY 2026 operating budget has once again been a challenge, given the second year of the State-mandated property revaluation which reflects significant appreciation of residential property values and the more modest increase in non-residential values. Property revaluation continues to create 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

During FY 25 budget deliberations, the Town Council elected to phase in the October 1, 2023 revaluation over two years in order to help mitigate the tax impact to residents. The October 1, 2024 net grand list, inclusive of the second year of revaluation phase-in and the new required valuation methodology for motor vehicles, totals \$4,585,609,944. This is an increase of \$628.1 million or 27.7%. The primary driver of this change is the real estate component of the grand list, which increased \$566.1 million or 18.8%. The increase is due mainly to the second year of revaluation phase-in as noted above, in addition to economic development growth from the Target distribution center, Marvin Windows industrial building, Founders Square project and the expiration of the three-year tax abatement agreement for the Amazon facility. Personal property saw an increase of \$61.8 million or 9.4%, with a notable increase coming from significant new investments associated with the Target facility.

As noted above, new state legislation effective in 2024 required a change in the methodology to value motor vehicles which resulted in a decline of \$29.1 million in motor vehicle assessed values compared to the 10/1/23 assessed values. This winter, Governor Lamont signed into law the ability for towns to adopt a local option provision that provides for an alternate depreciation schedule. The Town Council adopted the local option on March 17, 2025, which restored \$28.0 million in motor vehicle assessed value.

Proposed Budget

The FY 26 overall proposed town and Board of Education expenditures are increasing 6.21% or \$8,906,630. The Board of Education (BOE) budget is proposed to increase 5.88% or \$4,961,780. The town operating portion of the budget, which consists of twelve service units, Windsor EMS, the Town Center Tax Increment Financing District (TIF) and Town Support for Education, is proposed to increase 6.08% or \$2,541,420. Fixed costs such as pension, health and liability insurance total an increase of over \$950,000. Without increases to Windsor EMS and Town Center TIF district, the expenditure increase equals 5.2%. It is proposed to incrementally restore funding for cash funded capital projects and open space preservation in the amount of \$96,000.

The transfer payment to the Great Pond Improvement District is increasing \$1,021,880 due to new economic development activity. These funds are used to pay for debt service related to constructing public infrastructure to facilitate redevelopment of the former Combustion Engineering campus. The General Fund is budgeted to receive \$2,062,580 in net tax revenue from real and personal property taxes, plus \$95,000 in motor vehicle taxes, from property owners within the improvement district.

The table below illustrates the primary General Fund categories comprising the \$8.9 million budget increase:

Budget Item	FY 2025 Adopted Budget	FY 2026 Proposed Budget	\$ Change	% Change
Board of Education	\$84,313,340	\$89,275,120	\$4,961,780	5.88%
Town Operating Budget	\$41,792,540	\$44,333,960	\$2,541,420	6.08%
Sewer Service (MDC)	\$4,771,220	\$4,801,200	\$29,980	0.63%
Debt Service	\$8,519,040	\$8,774,610	\$255,570	3.00%
Great Pond Improvement District	\$1,040,700	\$2,062,580	\$1,021,880	98.19%
Other Post-Employment Benefits (OPEB) Contribution	\$135,000	\$135,000	\$0	0.00%
Capital Projects & Open Space	\$2,744,000	\$2,840,000	\$96,000	3.50%
Total	\$143,315,840	\$152,222,470	\$8,906,630	6.21%

The table below illustrates notable expenditure changes related to the town operating portion of the General Fund budget as compared to the FY 25 adopted budget:

Expenditure	\$ Change	% Change
Health Insurance	655,350	16.52%
Salaries	743,750	3.93%
Retirement*	337,660	5.28%
Windsor Center Tax Increment Financing District (TIF)	226,540	1132.70%
Windsor EMS	160,000	26.90%
Contractual Services & Equip. Maint.	151,620	5.20%
Liability & Worker's Comp	49,040	1.74%
Community Contributions	42,070	38.60%

* includes defined benefit, defined contribution and CMERS (State plan for Police Officers)

The transfer payment to the Town Center Tax Increment Financing District is increasing due to new economic development activity and second year of revaluation. These funds are proposed to be used to pay for costs related to paving projects in town center as well as to support activities of First Town Downtown and Windsor Art Center. The General Fund is proposed to receive a total of \$248,850 in revenues from the TIF District, which is \$125,000 greater than the required 25% share.

Revenues

The proposed General Fund revenues total \$152,222,470. Of this amount, \$129,569,010 or 85% will come from the current levy, and non-tax revenues are anticipated to contribute \$22,653,460. State aid comprises approximately \$15.4 million of this amount.

Below is a table comparing the major General Fund State aid categories between our adopted FY 25 budget and Governor Lamont's FY 26 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 revenues are anticipated for FY 26 from the Municipal Transition Grant. This grant reimburses municipalities for loss of tax revenue caused by the motor vehicle mill rate cap of 32.46 mills. As our mill rate for FY 25 was less than the cap, the town is not eligible to receive this State reimbursement, which totaled \$390,550 in FY 25.

	FY 25 Adopted Budget	FY 26 Governor's Proposed	Difference
Special Education - Excess Costs	\$1,250,000	\$1,300,000	\$50,000
Education Cost Sharing	\$11,547,660	\$11,547,660	\$0
PILOT - State Owned Property	\$77,140	\$77,000	(\$140)
Totally Disabled Exemption	\$3,000	\$3,000	\$0
Veterans Tax Exemption	\$13,000	\$12,000	(\$1,000)
Municipal Revenue Sharing	\$2,432,990	\$2,432,990	\$0
Municipal Transition Grant	\$390,550	\$0	(\$390,550)
Total	\$15,714,340	\$15,372,650	(\$341,690)

We are expecting a modest decrease in interest income in FY 26 as compared to the FY 25 budgeted amount. Building permit revenues are proposed at \$850,000, which is predicated on a proposed increase in the building permit fee. The FY 26 Town Manager's budget proposal does not include any funding to come from the General Fund reserves, as per Town Council policy.

Tax Rate & Impact

The proposed budget, coupled with the grand list as affected by the second year of revaluation phase-in, as well as economic development growth, provides for a mill rate of 28.92 mills. This is a decrease of 4.6% from the FY 25 mill rate, but it not enough to counter the effects of the second year of phase-in and the associated increases in assessed values that many taxpayers will experience. The increase in assessed values, when combined with the overall grand list increase and the anticipated drop in the mill rate, will result in the majority of the tax increase to be related to revaluation, and to a lesser extent, due to the budget increase. The following table illustrates this:

Revaluation Effect on Single Family Home - With Second Year Phase-In			
(10/1/22 Market Value of \$213,000)			
	10/1/2023	10/1/2024	Change
Market Value	\$267,315	\$321,630	\$54,315
Assessed Value @ 70%	\$187,121	\$225,141	\$38,021
Taxes at 30.32 Mills (FY 25 Current)	\$5,673		
Taxes at 28.92 (FY 26 TM Proposed Budget)		\$6,511	
Tax Increase	\$838		14.76%
FY 26 budgetary tax increase without reval	\$374		
Tax increase due to reval	\$463		
Total	\$838		

As noted above, the proposed budget does not include use of General Fund reserves. If the Town Council elected to use \$2.0 million in reserve funds to mitigate the projected tax rate, the mill rate would be reduced to 28.47 mills. This would reduce the tax increase by \$102 for the example home shown in the table above.

FY 25 Update

The adopted FY 25 budget totals \$143,315,840. Projected revenues are expected to be approximately \$667,000 more than budgeted. General property tax collections are estimated to be \$534,000 over budget. State Aid is expected to come in over budget by \$422,000 and conveyance and vital statistics fees are expected to be \$190,000 more than budgeted. Most of our other revenue categories are relatively stable and are expected to come in slightly over or slightly under budget. Interest income is expected to come in under budget by \$370,000 due to interest rate reductions that were put forth by the Federal Reserve in the fall of 2024.

FY 25 expenditures are projected to be \$135,000 under budget. This will come mostly from vacancy savings in the Police and Public Works departments.

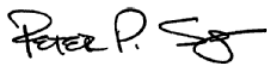
Concluding Remarks

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 working 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 2026.

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 2026
BUDGET CALENDAR

DATE	DAY	STEP
February 3, 2025	Monday	Public Hearing by Town Council to hear budget requests from citizens
February 13, 2025	Thursday	Informational meeting on Proposed Budget (<i>hosted by staff</i>)
February 14, 2025	Friday	Board of Education to submit to Town Council information regarding Public Act 13-60 (<i>tentative date</i>)
March 3, 2025	Monday	Town Council suggestions due to the BOE per Public Act 13-60 within 10 days of BOE submission
March 10, 2025	Monday <i>Tentative</i>	Board of Education to submit written responses to Town Council regarding suggestions made per Public Act 13-60.
March 24, 2025	Monday	Finance Committee Meeting (<i>tentative date</i>)
March 27, 2025	Thursday	Informational meeting on Proposed Budget (<i>hosted by staff</i>)
March 28, 2025	Friday	Estimated receipts and expenditures submitted to Town Council by Town Manager (proposed budget)
April 7, 2025	Monday	Town Manager's Presentation of FY 26 Proposed Budget. Public Hearing re: public opinion regarding budget as proposed by Town Manager Regular Town Council meeting
April 9, 2025	Wednesday 6:30 pm	Board of Education, Revenues, Human Services, Public Works, Landfill Enterprise Fund, Resident Transfer Station Enterprise Fund
April 21, 2025	Monday 6:30 pm	Health Services, Police Department, Fire Department, Ambulance Services, Recreation & Leisure Services
April 22, 2025	Tuesday 6:30 pm	Board of Education, Information Services, Library, Child Development Enterprise Fund, Adult Day Care Enterprise Fund
April 23, 2025	Wednesday 6:30 pm	Development Services, Administrative Services, General Government, Community Development, General Services/Capital Spending, Insurance Internal Service Fund, Town Support for Education
April 28, 2025	Monday 6:30 pm	Public Comment, Preliminary Deliberations (<i>tentative and may be combined with Final Deliberations</i>)
April 30, 2025	Wednesday 6:30 pm	Public Comment, Town Council Final Deliberations and vote (<i>tentative and may be combined with Preliminary Deliberations</i>)
May 13, 2025	Tuesday	Recommended date for Adjourned Town Meeting (<i>referendum</i>)
May 19, 2025	Monday	Regular Town Council Meeting; Town Council sets tax rate
June 20, 2025	Friday	Tax bill mailing completed
June 30, 2025	Monday	End of current fiscal year

Note: Windsor School Vacation Week 4/14 – 4/18
Passover (begins at sundown on 4/12/25)

Summary of Town Funds

GENERAL FUND BALANCE SUMMARY

(Budgetary Basis)

	FY 2025 Estimate	FY 2026 Adopted
Revenues		
General Property Tax	119,544,100	129,202,800
Licenses and Permits	927,270	940,140
Fines and Penalties	29,000	22,000
Revenues from Use of Assets	3,230,000	3,540,000
State School Aid	13,225,760	12,847,660
State Grants in Lieu of Taxes	2,915,100	2,524,990
Other State Grants	45,300	52,000
Revenues from Other Agencies	125,440	128,370
Charges for Current Services	920,900	734,200
Other Revenues	20,000	20,000
Opening Cash	3,000,000	2,000,000
Total Revenues	\$ 143,982,870	\$ 152,012,160
Expenditures and Encumbrances		
General Government	1,362,850	1,333,680
Safety Services	13,499,380	14,422,640
Recreation & Leisure Services	2,475,620	2,720,830
Human Services	564,560	593,690
Health Services	632,790	692,880
Library Services	1,987,440	2,064,550
Development Services	2,237,420	2,399,360
Community Development	114,350	125,550
Public Works	6,911,890	7,297,480
Information Services	720,980	755,450
Administrative Services	2,968,040	3,146,170
General Services	19,406,170	20,710,700
Board of Education	84,313,340	89,275,120
Town Support for Education	5,986,150	6,474,060
Total Expenditures	\$ 143,180,980	\$ 152,012,160
Surplus (deficit)	\$ 801,890	\$ (0)
Beginning Fund Balance, July 1	\$ 41,873,402	\$ 38,985,213
<u>Use of Fund Balance:</u>		
Opening Cash	(3,000,000)	-
9/3/24 - 184 Windsor Ave LLC property tax appeal settlement	(379,579)	
10/7/24 - 2015 Plan of Conversation and Development services	(130,000)	
10/7/24 - Day Hill Road corporate area planning study	(95,000)	
11/18/24 - Windsor Senior Center elderly lunch program	(40,000)	
2/3/25 - Referendum costs - Broad Street traffic calming	(20,500)	
2/18/25 - Fire Apparatus PFAS Foam Removal	(25,000)	
Total Use of Fund Balance	(3,690,079)	
Projected Ending Fund Balance, June 30	\$ 38,985,213	\$ 38,985,213

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:

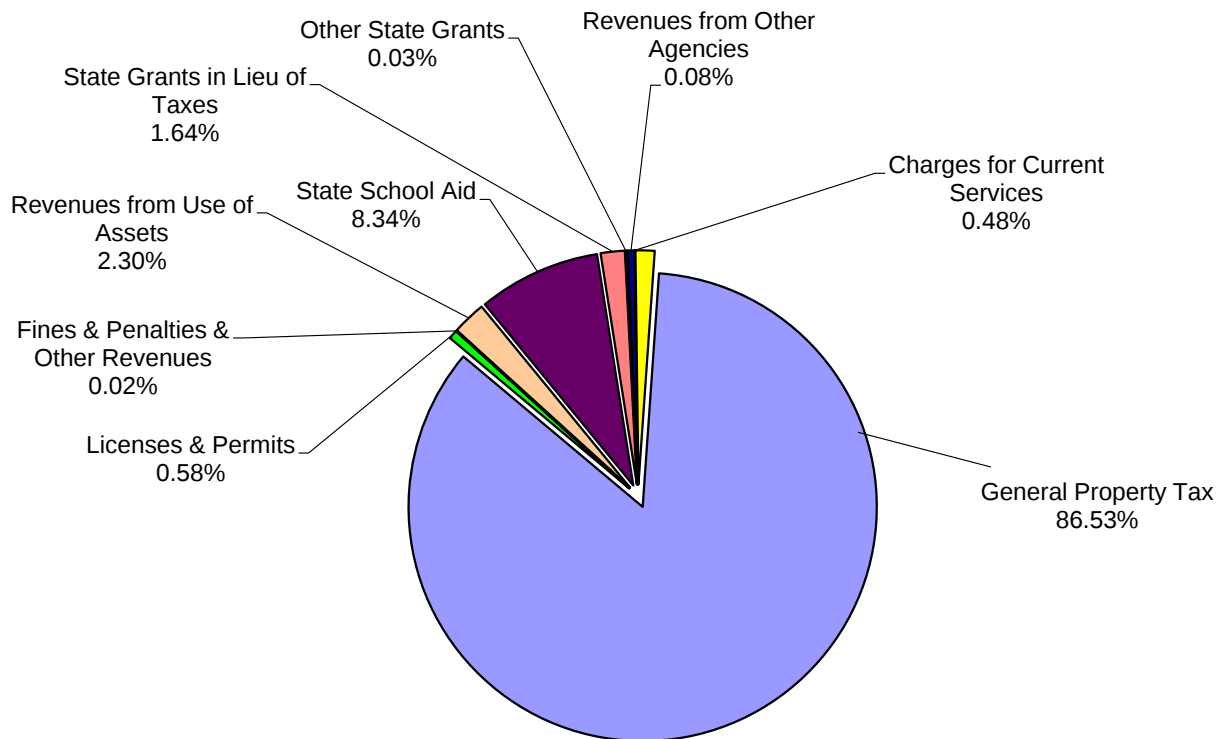
- Encumbrances are recognized as a valid and proper charge against a budget appropriation in the year in which the purchase order is issued and, accordingly, encumbrances outstanding at year-end are reflected in budgetary reports as expenditures in the current year, whereas they are shown as a reservation 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 2024	FY 2025		FY 2026	
		Actual	Budget	Estimate	Proposed	Adopted
910	General Property Tax	119,147,075	119,010,500	119,544,100	131,413,110	129,202,800
915	Licenses and Permits	2,051,148	900,130	927,270	940,140	940,140
920	Fines and Penalties	29,999	22,000	29,000	22,000	22,000
925	Revenues from Use of Assets	4,068,438	3,623,000	3,230,000	3,540,000	3,540,000
930	State School Aid	12,940,123	12,797,660	13,225,760	12,847,660	12,847,660
935	State Grants In Lieu of Taxes	3,722,924	2,916,680	2,915,100	2,524,990	2,524,990
940	Other State Grants	44,277	50,000	45,300	52,000	52,000
950	Revenues from Other Agencies	154,014	128,370	125,440	128,370	128,370
955	Charges for Current Services	1,568,047	847,500	920,900	734,200	734,200
960	Other Revenues	111,749	20,000	20,000	20,000	20,000
965	Opening Cash	-	3,000,000	3,000,000	-	2,000,000
Total Revenues		<u>\$ 143,837,794</u>	<u>\$ 143,315,840</u>	<u>\$ 143,982,870</u>	<u>\$ 152,222,470</u>	<u>\$ 152,012,160</u>

FY 26 General Fund Revenues by Source



Council Action

During budget deliberations, the Town Council approved increasing the use of General Fund - Fund Balance reserves under revenue category Opening Cash to \$2,000,000 and an overall decrease in expenditures of \$210,310, thereby decreasing the amount of revenue required from the Current Levy under the General Property Tax category by \$2,210,310.

Category / Account No.		FY 2024	FY 2025		FY 2026	
		Actual	Budget	Estimate	Proposed	Adopted
910	<u>GENERAL PROPERTY TAX</u>					
51002	Current Levy	107,723,341	117,166,400	116,720,000	129,569,010	127,358,700
51003	Motor Vehicle Levy	8,617,430	-	-	-	-
51004	Interim Motor Vehicle Tax	1,006,524	700,000	990,000	700,000	700,000
51006	Prior Year Levies	1,050,323	675,000	1,100,000	675,000	675,000
51008	Interest	746,567	465,000	730,000	465,000	465,000
51009	Liens & Penalties	2,890	4,100	4,100	4,100	4,100
		119,147,075	119,010,500	119,544,100	131,413,110	129,202,800
915	<u>LICENSES AND PERMITS</u>					
51200	Vendor's Licenses	1,053	900	700	700	700
51202	Animal Licenses	21,295	22,500	22,500	22,500	22,500
51203	Marriage Licenses	1,648	1,400	1,600	1,500	1,500
51204	Hunting & Fishing Licenses	153	130	150	140	140
51205	Engineering Permits	32,994	27,000	17,000	16,500	16,500
51206	Building Permits	1,945,860	800,000	836,520	850,000	850,000
51212	Lodging House Licenses	400	400	400	400	400
51213	Well Permits	300	900	500	500	500
51214	Food Permits	29,000	27,000	29,000	29,000	29,000
51216	Septic System Permits	3,045	4,500	4,500	4,500	4,500
51219	Pistol Permits	15,050	15,000	14,000	14,000	14,000
51222	Antique Car Permits	350	400	400	400	400
		2,051,148	900,130	927,270	940,140	940,140
920	<u>FINES AND PENALTIES</u>					
51401	Court Fines	21,679	15,000	19,000	15,000	15,000
51402	Parking Fines	8,320	7,000	10,000	7,000	7,000
		29,999	22,000	29,000	22,000	22,000
925	<u>REVENUES FROM USE OF ASSETS</u>					
51501	Unrestricted Interest	3,734,574	3,270,000	2,900,000	3,200,000	3,200,000
51504	Cell Tower Leases	333,864	353,000	330,000	340,000	340,000
		4,068,438	3,623,000	3,230,000	3,540,000	3,540,000
930	<u>STATE SCHOOL AID</u>					
51701	Special Education - Excess Costs	1,500,102	1,250,000	1,678,100	1,300,000	1,300,000
51710	Education Cost Sharing	11,440,021	11,547,660	11,547,660	11,547,660	11,547,660
		12,940,123	12,797,660	13,225,760	12,847,660	12,847,660
935	<u>STATE GRANTS IN LIEU OF TAXES</u>					
51905	PILOT - State Owned Property	76,382	77,140	77,140	77,000	77,000
51910	Airport Development Zone	186,010	-	-	-	-
51906	Totally Disabled Exemption	3,929	3,000	3,450	3,000	3,000
51907	Veterans Tax Exemption	12,365	13,000	10,970	12,000	12,000
52710	Municipal Revenue Sharing	3,177,228	2,432,990	2,432,990	2,432,990	2,432,990
52711	Municipal Transition Grant	267,010	390,550	390,550	-	-
		3,722,924	2,916,680	2,915,100	2,524,990	2,524,990
940	<u>OTHER STATE GRANTS</u>					
52107	Other State Grants	44,277	50,000	45,300	52,000	52,000
		44,277	50,000	45,300	52,000	52,000
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	135,636	110,000	107,070	110,000	110,000
		154,014	128,370	125,440	128,370	128,370

Category / Account No.		FY 2024	FY 2025		FY 2026	
		Actual	Budget	Estimate	Proposed	Adopted
955	<u>CHARGES FOR CURRENT SERVICES</u>					
52500	Recording Legal Documents	117,196	125,000	115,000	120,000	120,000
52501	Vital Statistics	206,527	160,000	185,000	160,000	160,000
52502	Conveyance Fees	940,371	225,000	390,000	225,000	225,000
52504	Special Police Services/Alarm Fees	5,200	4,000	4,000	4,000	4,000
52505	Sale of Accident Reports & Photos	3,183	3,500	3,000	3,000	3,000
52506	Animal Pound Fees	1,075	1,000	500	500	500
52507	Town Planning & Zoning Comm. Fees	64,920	20,000	18,000	18,000	18,000
52508	Zoning Board of Appeals Fees	354	1,000	700	700	700
52509	Inland Wetlands Fees	5,913	5,000	2,000	3,000	3,000
52517	Special Education Tuition from Other Towns	94,311	185,000	86,000	85,000	85,000
52518	Library Fines & Fees	13,145	12,000	10,200	9,000	9,000
52519	Recreation Fees	42,728	37,000	37,000	37,000	37,000
52521	Dial-a-Ride Fees	8,071	6,000	6,000	6,000	6,000
52525	Administrative Overhead	50,000	50,000	50,000	50,000	50,000
52530	Sale of Publications & Materials	10,003	8,000	8,500	8,000	8,000
52531	Miscellaneous Service Charges	5,000	5,000	5,000	5,000	5,000
52534	Economic Development Fees	50	-	-	-	-
		<u>1,568,047</u>	<u>847,500</u>	<u>920,900</u>	<u>734,200</u>	<u>734,200</u>
960	<u>OTHER REVENUES</u>					
52704	Miscellaneous Other Revenues	<u>111,749</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>
		<u>111,749</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>
965	<u>MISCELLANEOUS REVENUES</u>					
52752	Opening Cash	-	3,000,000	3,000,000	-	2,000,000
	GRAND TOTAL	<u><u>\$ 143,837,794</u></u>	<u><u>\$ 143,315,840</u></u>	<u><u>\$ 143,982,870</u></u>	<u><u>\$ 152,222,470</u></u>	<u><u>\$ 152,012,160</u></u>

REVENUE DETAIL

910 GENERAL PROPERTY TAX

This category accounts for approximately 86.53% of the town's General Fund revenues in FY 26.

		FY 2024	FY 2025		FY 2026	
		Actual	Budget	Estimate	Proposed	Adopted
51002	Current Levy	107,723,341	117,166,400	116,720,000	129,569,010	127,358,700
51003	Motor Vehicle Levy	8,617,430	-	-	-	-
51004	Interim Motor Vehicle Tax	1,006,524	700,000	990,000	700,000	700,000
51006	Prior Year Levies	1,050,323	675,000	1,100,000	675,000	675,000
51008	Interest	746,567	465,000	730,000	465,000	465,000
51009	Liens & Penalties	2,890	4,100	4,100	4,100	4,100
		<u>119,147,075</u>	<u>119,010,500</u>	<u>119,544,100</u>	<u>131,413,110</u>	<u>129,202,800</u>

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 2026 MILL RATE CALCULATION

The Town of Windsor's proposed General Fund revenues for FY 26 total \$152,012,160. Of this amount, \$127,358,700 will come from the current property tax, \$22,653,460 from non-tax revenues and \$2,000,000 from opening cash. The total estimated net taxable grand list is estimated at \$4,552,339,190. The adopted collection rate is 98.8%. The required tax levy will be 28.45 mills, or \$28.45 for each \$1,000 of assessed value. This is a 6.2% decrease as compared to the FY 25 adopted mill rate of 30.32.

	Proposed	Adopted
Total Expenditures	152,222,470	152,012,160
Less: Other Revenues	(22,653,460)	(22,653,460)
Less: Opening Cash	-	(2,000,000)
Current Property Tax Collection	129,569,010	127,358,700
Divided by Estimated Rate of Collection	98.8%	98.8%
Adjusted Tax Levy	131,142,723	128,905,567
Less: Pro Rata Assessor's Additions	(95,000)	(95,000)
Plus: Senior Tax Relief	434,475	564,475
Plus: Veterans Tax Relief	38,270	38,270
Plus: Exemptions for Volunteer Firefighters	118,500	118,500
Gross Tax Levy	131,638,968	129,531,812
Grand List	4,552,339,190	4,552,339,190
Mill Rate	28.92	28.45

Council Action

During budget deliberations, the Town Council approved increasing the use of General Fund - Fund Balance reserves under revenue category Opening Cash to \$2,000,000 and an overall decrease in expenditures of \$210,310, thereby decreasing the amount of revenue required from the Current Levy under the General Property Tax category by \$2,210,310. The Town Council also increased Senior Tax Relief by \$130,000.

REVENUE DETAIL (continued)

915 LICENSES AND PERMITS

This category accounts for approximately 0.58% of the town's General Fund revenues in FY 26.

	FY 2024	FY 2025		FY 2026	
	Actual	Budget	Estimate	Proposed	Adopted
51206 Building Permits	1,945,860	800,000	836,520	850,000	850,000
All Other Licenses & Permits	105,288	100,130	90,750	90,140	90,140
	<u>2,051,148</u>	<u>900,130</u>	<u>927,270</u>	<u>940,140</u>	<u>940,140</u>

Revenue received from building permit fees is expected to come in over budget for FY 25. Revenue anticipated from engineering permits is expected to be less in the current year. 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 26.

	FY 2024	FY 2025		FY 2026	
	Actual	Budget	Estimate	Proposed	Adopted
51401 Court Fines	21,679	15,000	19,000	15,000	15,000
51402 Parking Fines	8,320	7,000	10,000	7,000	7,000
	<u>29,999</u>	<u>22,000</u>	<u>29,000</u>	<u>22,000</u>	<u>22,000</u>

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 2.30% of the town's General Fund revenues in FY 26.

	FY 2024	FY 2025		FY 2026	
	Actual	Budget	Estimate	Proposed	Adopted
51501 Unrestricted Interest	3,734,574	3,270,000	2,900,000	3,200,000	3,200,000
51504 Cell Tower Leases	333,864	353,000	330,000	340,000	340,000
	<u>4,068,438</u>	<u>3,623,000</u>	<u>3,230,000</u>	<u>3,540,000</u>	<u>3,540,000</u>

Unrestricted interest is the revenue received from the investment of cash receipts not immediately being used to pay expenditures. Interest rates have been declining in the current fiscal year, and that trend is anticipated to continue. The average rate of return for FY 24 was 4.50%. The FY 25 estimate is 3.70% and 3.25% is expected for FY 26.

930 STATE SCHOOL AID

This category accounts for approximately 8.34% of the town's General Fund revenues in FY 26.

	FY 2024	FY 2025		FY 2026	
	Actual	Budget	Estimate	Proposed	Adopted
51701 Special Education - Excess Costs	1,500,102	1,250,000	1,678,100	1,300,000	1,300,000
51710 Education Cost Sharing	11,440,021	11,547,660	11,547,660	11,547,660	11,547,660
	<u>12,940,123</u>	<u>12,797,660</u>	<u>13,225,760</u>	<u>12,847,660</u>	<u>12,847,660</u>

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 25 estimate is anticipated to increase as compared to budget due to 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 26 is expected to remain relatively consistent with the FY 25 budgeted amount.

REVENUE DETAIL (continued)

935 STATE GRANTS IN LIEU OF TAXES

This category accounts for approximately 1.64% of the town's General Fund revenues in FY 26.

	FY 2024	FY 2025		FY 2026	
	Actual	Budget	Estimate	Proposed	Adopted
51905 PILOT - State Owned Property	76,382	77,140	77,140	77,000	77,000
51910 Airport Development Zone	186,010	-	-	-	-
51906 Totally Disabled Exemption	3,929	3,000	3,450	3,000	3,000
51907 Veterans Tax Exemption	12,365	13,000	10,970	12,000	12,000
52710 Municipal Revenue Sharing	3,177,228	2,432,990	2,432,990	2,432,990	2,432,990
52711 Municipal Transition Grant	267,010	390,550	390,550	-	-
	<u>3,455,914</u>	<u>2,916,680</u>	<u>2,915,100</u>	<u>2,524,990</u>	<u>2,524,990</u>

This category consists of grants and payments received by the town from the State of Connecticut. Revenues for FY 25 are expected to come in comparatively on budget. The budget for FY 26 reflects a decrease of \$391,690 due to the Municipal Transition Grant. This grant reimburses cities and towns for revenue loss that results from the State-mandated motor vehicle tax cap of 32.46 mills. As the mill rate for motor vehicles did not need to be capped in FY 25, no revenue from this grant is anticipated in FY 26.

940 OTHER STATE GRANTS

This category accounts for approximately 0.03% of the town's General Fund revenues in FY 26.

	FY 2024	FY 2025		FY 2026	
	Actual	Budget	Estimate	Proposed	Adopted
52107 Other State Grants	44,277	50,000	45,300	52,000	52,000
	<u>44,277</u>	<u>50,000</u>	<u>45,300</u>	<u>52,000</u>	<u>52,000</u>

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

950 REVENUES FROM OTHER AGENCIES

This category accounts for approximately 0.08% of the town's General Fund revenues in FY 26.

	FY 2024	FY 2025		FY 2026	
	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	135,636	110,000	107,070	110,000	110,000
	<u>154,014</u>	<u>128,370</u>	<u>125,440</u>	<u>128,370</u>	<u>128,370</u>

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 0.48% of the town's General Fund revenues in FY 26.

	FY 2024	FY 2025		FY 2026	
	Actual	Budget	Estimate	Proposed	Adopted
52500 Recording Legal Documents	117,196	125,000	115,000	120,000	120,000
52501 Vital Statistics	206,527	160,000	185,000	160,000	160,000
52502 Conveyance Fees	940,371	225,000	390,000	225,000	225,000
52504 Special Police Services/Alarm Fees	5,200	4,000	4,000	4,000	4,000
52505 Sale of Accident Reports & Photos	3,183	3,500	3,000	3,000	3,000
52506 Animal Pound Fees	1,075	1,000	500	500	500
52507 Town Planning & Zoning Comm. Fees	64,920	20,000	18,000	18,000	18,000
52508 Zoning Board of Appeals Fees	354	1,000	700	700	700
52509 Inland Wetlands Fees	5,913	5,000	2,000	3,000	3,000
52517 Special Education Tuition from Other Towns	94,311	185,000	86,000	85,000	85,000
52518 Library Fines & Fees	13,145	12,000	10,200	9,000	9,000
52519 Recreation Fees	42,728	37,000	37,000	37,000	37,000
52521 Dial-a-Ride Fees	8,071	6,000	6,000	6,000	6,000
52522 Health Service Fees	-	-	-	-	-
52525 Administrative Overhead	50,000	50,000	50,000	50,000	50,000
52530 Sale of Publications & Materials	10,003	8,000	8,500	8,000	8,000
52531 Miscellaneous Service Charges	5,000	5,000	5,000	5,000	5,000
52534 Economic Development Fees	50	-	-	-	-
	<u>1,568,047</u>	<u>847,500</u>	<u>920,900</u>	<u>734,200</u>	<u>734,200</u>

Revenues received from this category for FY 26 are expected to come in over budget by \$74,300. This is mainly due to increased conveyance fee collections and revenue from the sale of documents and certificates in the Vital Statistics category. For FY 26, revenues for the overall category reflects a decrease of \$113,300. This is mostly due to less revenue anticipated to be received from 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 26.

	FY 2024	FY 2025		FY 2026	
	Actual	Budget	Estimate	Proposed	Adopted
52704 Miscellaneous Other Revenues	111,749	20,000	20,000	20,000	20,000
	<u>111,749</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>

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 26.

	FY 2024	FY 2025		FY 2026	
	Actual	Budget	Estimate	Proposed	Adopted
52752 Opening Cash	-	3,000,000	3,000,000	-	2,000,000
	<u>-</u>	<u>3,000,000</u>	<u>3,000,000</u>	<u>-</u>	<u>2,000,000</u>

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 24, 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. Opening Cash revenue adopted for FY 25 was \$3,000,000. No Opening Cash was included in the Town Manager's FY 26 Proposed Budget, as per Town Council policy.

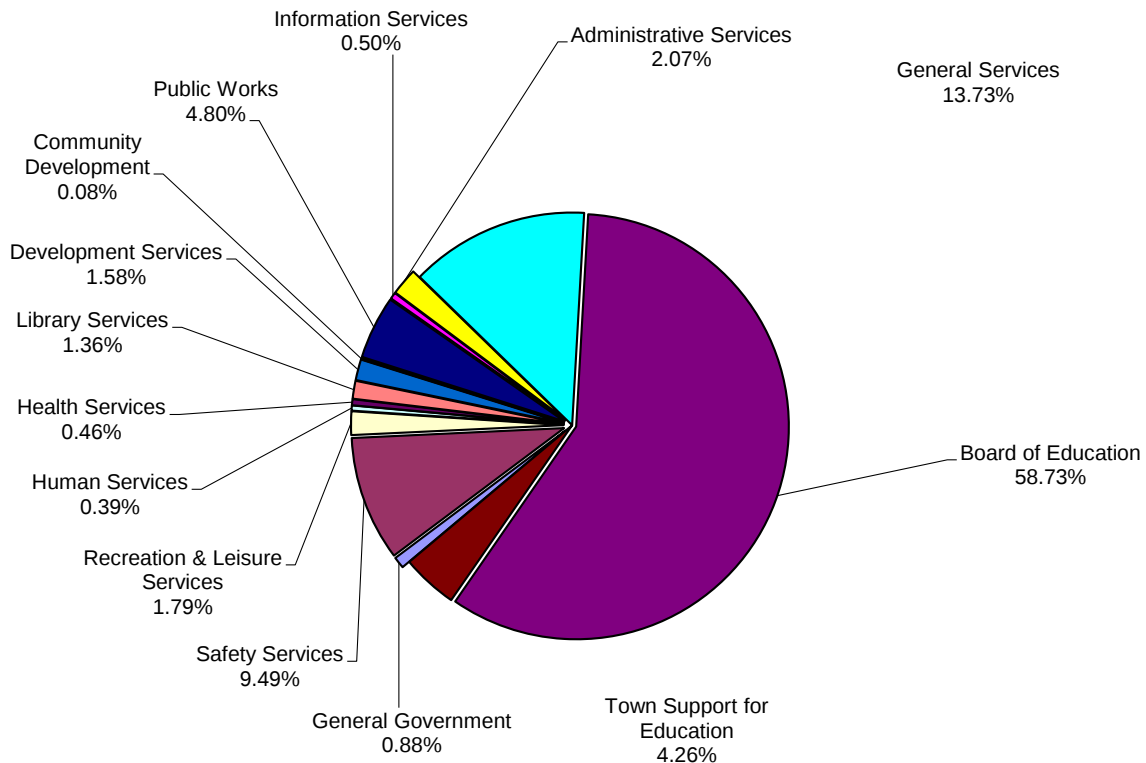
Fiscal Year Ended June 30	Budgetary Fund Balance	Proposed or Adopted General Fund Expenditures	Fund Balance as a Percent of Expenditures
2026 Adopted	38,985,213	152,012,160	25.65%
2025 Estimate	38,985,213	143,315,840	27.20%
2024	41,873,402	139,205,750	30.08%
2023	40,045,202	129,894,300	30.83%
2022	34,825,640	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%

General Fund Expenditures

ANNUAL BUDGET GENERAL FUND EXPENDITURES BY SERVICE UNIT

	FY 2024 Actual	FY 2025 Budget	Estimate	FY 2026 Proposed	Adopted
General Government	1,273,895	1,299,630	1,362,850	1,338,680	1,333,680
Safety Services	12,642,756	13,548,200	13,499,380	14,432,640	14,422,640
Recreation & Leisure Services	2,429,535	2,509,970	2,475,620	2,720,830	2,720,830
Human Services	546,813	571,470	564,560	593,690	593,690
Health Services	613,307	645,000	632,790	692,880	692,880
Library Services	1,875,646	1,991,200	1,987,440	2,064,550	2,064,550
Development Services	1,587,905	2,257,540	2,237,420	2,399,360	2,399,360
Community Development	490,900	114,350	114,350	125,550	125,550
Public Works	6,811,391	7,053,420	6,911,890	7,307,480	7,297,480
Information Services	707,047	734,540	720,980	755,450	755,450
Administrative Services	2,878,545	3,014,060	2,968,040	3,146,170	3,146,170
General Services	20,032,843	19,287,690	19,406,170	20,896,010	20,710,700
Board of Education	80,182,625	84,313,340	84,313,340	89,275,120	89,275,120
Town Support for Education	5,526,887	5,975,430	5,986,150	6,474,060	6,474,060
Total Expenditures:	<u>\$ 137,600,094</u>	<u>\$ 143,315,840</u>	<u>\$ 143,180,980</u>	<u>\$ 152,222,470</u>	<u>\$ 152,012,160</u>

FY 2026 General Fund Expenditures by Service Unit



Council Action

During budget deliberations, the Town Council made \$210,310 in overall expenditure reductions. These reductions included an overall decrease of \$185,310 in General Services, of which \$55,000 was a reduction from debt service; a \$35,000 reduction from Open Space; a \$34,150 reduction from the Great Pond Improvement District transfer; a \$55,000 reduction from Capital spending, including \$30,000 from the pavement program and \$25,000 from the sidewalk replacement program; and a \$6,160 reduction from the Windsor Center Tax Increment Financing District (TIF). Other budget reductions included \$10,000 from Safety Services for equipment replacement, \$10,000 from Public Works in materials and supplies and \$5,000 from General Government for materials and supplies.

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 26.

	FY 2024	FY 2025		FY 2026	
	Actual	Budget	Estimate	Proposed	Adopted
Operating	80,182,625	84,313,340	84,313,340	89,275,120	89,275,120

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 2024 Actual	FY 2025		FY 2026	
		Budget	Estimate	Proposed	Adopted
Town Support for Education	5,526,887	5,975,430	5,986,150	6,474,060	6,474,060
Total	5,526,887	5,975,430	5,986,150	6,474,060	6,474,060

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 26:

- 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 25 expenditures are expected to come in over budget by \$10,720 or 0.2%. The FY 26 proposed budget reflects an increase of \$498,630 or 8.3% as compared to the FY 25 budget mostly due to an increases in debt service costs.

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TOWN SUPPORT FOR EDUCATION

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 ESTIMATED	FY 2026 PROPOSED	FY 2026 ADOPTED
Aid to Private Education:					
St. Gabriel School	59,211	62,070	69,900	76,000	76,000
Trinity Christian	15,036	15,500	15,500	15,970	15,970
Madina Academy	48,372	68,400	68,400	71,400	71,400
Loomis Chaffee School	40,300	41,510	41,510	42,760	42,760
	<u>162,919</u>	<u>187,480</u>	<u>195,310</u>	<u>206,130</u>	<u>206,130</u>
Debt Service:					
Principal	1,925,500	2,131,520	2,131,520	2,547,500	2,547,500
Interest	733,030	1,051,140	1,051,140	1,052,070	1,052,070
	<u>2,658,530</u>	<u>3,182,660</u>	<u>3,182,660</u>	<u>3,599,570</u>	<u>3,599,570</u>
General Government:					
Audit Fee	39,000	40,500	40,500	42,500	42,500
Town Attorney (25% of town attorney retainer)	21,960	21,960	21,960	21,960	21,960
Town Treasurer (50%)	2,638	2,730	2,730	2,810	2,810
	<u>63,598</u>	<u>65,190</u>	<u>65,190</u>	<u>67,270</u>	<u>67,270</u>
Risk Management:					
Automobile Liability (9%)	15,780	17,450	17,450	17,360	17,360
Comp. General Liability (66%)	220,700	242,750	242,750	229,530	229,530
Umbrella Liability (55%)	71,150	78,270	78,270	90,200	90,200
Football and Sports Accidents (100%)	23,100	27,000	27,000	28,000	28,000
School Board Errors & Omissions (100%)	35,090	36,840	36,840	38,250	38,250
Property Protection (73%)	240,880	282,050	282,050	301,780	301,780
Cyber Liability (70%)	33,810	42,100	42,100	42,120	42,120
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%)	81,850	84,350	84,350	82,500	82,500
Risk Manager (40%)	60,254	69,430	68,630	64,670	64,670
	<u>1,384,614</u>	<u>1,482,240</u>	<u>1,481,440</u>	<u>1,496,410</u>	<u>1,496,410</u>
Retirement Services:					
School Retirement	456,960	424,000	424,000	444,300	444,300
Other Post-Employment Benefits (OPEB)	240,000	40,500	40,500	40,500	40,500
	<u>696,960</u>	<u>464,500</u>	<u>464,500</u>	<u>484,800</u>	<u>484,800</u>
Youth Services:					
Police - Support Services (school resource officer)	107,194	112,790	114,230	119,010	119,010
Police - Support Services (youth engagement officer)	217,636	225,510	228,420	238,000	238,000
Recreation & Leisure Services	91,500	94,950	94,950	97,740	97,740
	<u>416,330</u>	<u>433,250</u>	<u>437,600</u>	<u>454,750</u>	<u>454,750</u>
Public Works:					
Maintenance & Snow Removal	143,936	160,110	159,450	165,130	165,130
	<u>143,936</u>	<u>160,110</u>	<u>159,450</u>	<u>165,130</u>	<u>165,130</u>
TOTAL	<u><u>\$ 5,526,887</u></u>	<u><u>\$ 5,975,430</u></u>	<u><u>\$ 5,986,150</u></u>	<u><u>\$ 6,474,060</u></u>	<u><u>\$ 6,474,060</u></u>

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 2024	FY 2025		FY 2026	
	Actual	Budget	Estimate	Proposed	Adopted
Personnel	10,362,449	11,604,560	11,486,870	12,274,490	12,274,490
Supplies	119,146	103,080	107,580	108,200	108,200
Services	584,794	581,990	607,860	746,400	746,400
Maintenance & Repair	1,008,033	934,180	871,540	936,920	936,920
Grants & Contributions	582,502	554,270	550,320	554,280	554,280
Capital Outlay	680,544	459,530	467,530	479,470	469,470
Energy & Utility	546,519	588,220	617,390	606,840	606,840
Total	13,883,988	14,825,830	14,709,090	15,706,600	15,696,600

* 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		FY 2026	
	Actual	Budget	Estimate	Proposed	Adopted
General Fund - Safety Services	12,642,756	13,548,200	13,499,380	14,432,640	14,422,640
Town Support for Education	324,830	338,300	342,650	357,010	357,010
Subtotal: Safety General Fund Budget	12,967,586	13,886,500	13,842,030	14,789,650	14,779,650
Asset Forfeitures	61,031	-	-	-	-
State & Federal Grants	36,814	66,000	65,000	15,000	15,000
Donations & User Fees	6,400	500	2,800	2,800	2,800
Vehicle Maintenance	-	15,000	15,000	20,000	20,000
Capital Outlay Fund Radio Project 9473	-	90,420	19,000	46,540	46,540
Use of Police Private Duty Account	749,930	767,410	765,260	832,610	832,610
WEMS Special Revenue Fund	22,542	-	-	-	-
American Rescue Funds (ARF)	39,685	-	-	-	-
Subtotal: Other Funds	916,402	939,330	867,060	916,950	916,950
Total	13,883,988	14,825,830	14,709,090	15,706,600	15,696,600

Personnel Requirements

Full Time Equivalents (FTE)	FY 2024	FY 2025		FY 2026	
	Actual	Budget	Estimate	Proposed	Adopted
Regular Full Time Employees	63.43	69.86	66.72	70.00	70.00
Regular Part Time Employees	2.55	2.06	3.20	2.26	2.26
Temporary/Seasonal Employees	0.04	-	-	-	-
Total	66.02	71.92	69.92	72.26	72.26

Budget Commentary

The overall FY 25 expenditures are expected to come in under budget by \$116,740 or 0.8% mostly due to savings in Police Department Personnel costs for partial year vacancies, workers compensation and disability leave. The FY 25 General Fund budget is expected to come in under budget by \$48,820 or 0.4% due to the same reasons. The overall FY 26 proposed budget reflects an increase of \$880,770 or 5.9% as compared to the FY 25 budget primarily due to Personnel costs and lease payments related to planned ambulance replacements. The FY 26 General Fund proposed budget, including Town Support for Education, reflects an increase of \$903,150 or 6.5% mostly due to the same reason. Increases to the Police Department's FY 26 General Fund budget have continued to be mitigated in part by the increased use of Other Funds.

Council Action

During budget deliberations, the Town Council reduced funding to Safety Services by \$10,000 for equipment replacement in the Police Department.

SAFETY SERVICES EXPENDITURE BREAKDOWN BY FUND

General Fund Expenditures:

Expenditures by Category	FY 2024	FY 2025		FY 2026	
	Actual	Budget	Estimate	Proposed	Adopted
Personnel	9,362,952	10,675,430	10,534,220	11,311,730	11,311,730
Supplies	112,746	102,580	105,580	106,200	106,200
Services	551,317	566,070	607,860	745,600	745,600
Maintenance & Repair	1,008,033	824,180	839,280	860,380	860,380
Grants & Contributions	553,752	549,520	549,520	554,280	554,280
Capital Outlay	507,436	237,530	245,530	247,610	237,610
Energy & Utility	546,519	592,890	617,390	606,840	606,840
Total	12,642,756	13,548,200	13,499,380	14,432,640	14,422,640

Town Support for Education and Charges to Other Department Expenditures:

Expenditures by Category	FY 2024	FY 2025		FY 2026	
	Actual	Budget	Estimate	Proposed	Adopted
Personnel	324,830	338,300	342,650	357,010	357,010
Supplies	-	-	-	-	-
Services	-	-	-	-	-
Maintenance & Repair	-	-	-	-	-
Grants & Contributions	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Energy & Utility	-	-	-	-	-
Total	324,830	338,300	342,650	357,010	357,010

Special Revenue & Other Fund Expenditures:

Expenditures by Category	FY 2024	FY 2025		FY 2026	
	Actual	Budget	Estimate	Proposed	Adopted
Personnel	674,667	590,830	610,000	605,750	605,750
Supplies	6,400	500	2,000	2,000	2,000
Services	33,477	16,000	-	800	800
Maintenance & Repair	-	110,000	32,260	76,540	76,540
Grants & Contributions	28,750	-	800	-	-
Capital Outlay	173,108	222,000	222,000	231,860	231,860
Energy & Utility	-	-	-	-	-
Total	916,402	939,330	867,060	916,950	916,950

Total Expenditures (agrees to page F-1):

Expenditures by Category	FY 2024	FY 2025		FY 2026	
	Actual	Budget	Estimate	Proposed	Adopted
Personnel	10,362,449	11,604,560	11,486,870	12,274,490	12,274,490
Supplies	119,146	103,080	107,580	108,200	108,200
Services	584,794	582,070	607,860	746,400	746,400
Maintenance & Repair	1,008,033	934,180	871,540	936,920	936,920
Grants & Contributions	582,502	549,520	550,320	554,280	554,280
Capital Outlay	680,544	459,530	467,530	479,470	469,470
Energy & Utility	546,519	592,890	617,390	606,840	606,840
Total	13,883,988	14,825,830	14,709,090	15,706,600	15,696,600

SAFETY SERVICES
Budget Information
Fiscal Year 2022-2026

Expenditures

Expenditures by Category *	FY 2022	FY 2023	FY 2024	FY 2025		FY 2026	
	Actual	Actual	Actual	Budget	Estimate	Proposed	Adopted
Personnel	9,460,353	10,022,191	10,362,449	11,604,560	11,486,870	12,274,490	12,274,490
Supplies	170,119	117,624	119,146	103,080	107,580	108,200	108,200
Services	499,650	660,497	584,794	581,990	607,860	746,400	746,400
Maintenance & Repair	799,076	975,496	1,008,033	934,180	871,540	936,920	936,920
Grants & Contributions	113,150	367,132	582,502	554,270	550,320	554,280	554,280
Capital Outlay	577,020	389,044	680,544	459,530	467,530	479,470	469,470
Energy & Utility	444,285	521,366	546,519	588,220	617,390	606,840	606,840
Total	12,063,653	13,053,350	13,883,988	14,825,830	14,709,090	15,706,600	15,696,600

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

Funding Sources

Funding Source	FY 2022	FY 2023	FY 2024	FY 2025		FY 2026	
	Actual	Actual	Actual	Budget	Estimate	Proposed	Adopted
General Fund	10,869,932	11,624,623	12,642,756	13,548,200	13,499,380	14,432,640	14,422,640
Town Support for Education	305,400	314,201	324,830	338,300	342,650	357,010	357,010
<i>Subtotal: Safety General Fund Budget</i>	<i>11,175,332</i>	<i>11,938,824</i>	<i>12,967,586</i>	<i>13,886,500</i>	<i>13,842,030</i>	<i>14,789,650</i>	<i>14,779,650</i>
Asset Forfeitures	-	-	61,031	-	-	-	-
State & Federal Grants	35,000	2,340	36,814	66,000	65,000	15,000	15,000
Donations & User Fees	10,004	1,069	6,400	500	2,800	2,800	2,800
Vehicle Maintenance	-	-	-	15,000	15,000	20,000	20,000
Capital Outlay Fund Radio Project 9473	-	-	-	90,420	19,000	46,540	46,540
Use of Police Private Duty Acct.	767,147	740,154	749,930	767,410	765,260	832,610	832,610
WVA Special Revenue Fund	76,170	190,650	22,542	-	-	-	-
American Rescue Funds	-	180,313	39,685	-	-	-	-
<i>Subtotal: Special Revenue Funds</i>	<i>888,321</i>	<i>1,114,526</i>	<i>916,402</i>	<i>939,330</i>	<i>867,060</i>	<i>916,950</i>	<i>916,950</i>
Total	12,063,653	13,053,350	13,883,988	14,825,830	14,709,090	15,706,600	15,696,600

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 2024	FY 2025		FY 2026	
	Actual	Budget	Estimate	Proposed	Adopted
Personnel	10,025,028	11,246,680	11,130,170	11,898,240	11,898,240
Supplies	87,696	72,620	77,120	76,240	76,240
Services	342,337	291,760	279,650	297,570	297,570
Maintenance & Repair	559,981	536,670	471,830	531,410	531,410
Grants & Contributions	12,997	16,650	16,650	16,650	16,650
Capital Outlay	556,533	329,530	329,530	340,620	330,620
Energy & Utility	314,487	353,980	356,780	362,910	362,910
Total	11,899,060	12,847,890	12,661,730	13,523,640	13,513,640

* 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		FY 2026	
	Actual	Budget	Estimate	Proposed	Adopted
General Fund - Police	10,686,578	11,570,260	11,452,820	12,250,480	12,240,480
Town Support for Education	324,830	338,300	342,650	357,010	357,010
Subtotal: Police General Fund Budget	11,011,408	11,908,560	11,795,470	12,607,490	12,597,490
Asset Forfeitures	61,031	-	-	-	-
State & Federal Grants	36,814	66,000	65,000	15,000	15,000
Donations & User Fees/Reimb	6,400	500	2,000	2,000	2,000
Vehicle Maintenance	-	15,000	15,000	20,000	20,000
Capital Outlay Fund Radio Project 9473	-	90,420	19,000	46,540	46,540
Use of Police Private Duty Account	749,930	767,410	765,260	832,610	832,610
American Rescue Funds (ARF)	33,477	-	-	-	-
Subtotal: Other Funds	887,652	939,330	866,260	916,150	916,150
Total	11,899,060	12,847,890	12,661,730	13,523,640	13,513,640

Personnel Requirements

Full Time Equivalents (FTE)	FY 2024	FY 2025		FY 2026	
	Actual	Budget	Estimate	Proposed	Adopted
Regular Full Time Employees	62.43	68.86	65.72	69.00	69.00
Regular Part Time Employees	2.55	2.06	3.20	2.26	2.26
Temporary/Seasonal Employees	0.04	-	-	-	-
Total	65.02	70.92	68.92	71.26	71.26

Budget Commentary

The overall FY 25 expenditures are expected to come in under budget by \$186,160 or 1.4% mostly due to savings in Personnel costs for partial year vacancies, workers compensation and disability leave. The FY 25 General Fund budget is expected to come in under budget by \$117,440 or 1.0% due to the same reason. The overall FY 26 proposed budget reflects an increase of \$675,750 or 5.3% as compared to the FY 25 budget primarily due to Personnel costs. The FY 26 General Fund proposed budget, including Town Support for Education, reflects an increase of \$698,930 or 5.9% mostly due to Personnel costs. Increases to the FY 26 General Fund budget have continued to be mitigated in part by the increased use of Other Funds.

Council Action

During budget deliberations, the Town Council reduced funding to the Police Department by \$10,000 for equipment replacement in Uniformed Patrol.

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

POLICE DEPARTMENT EXPENDITURE BREAKDOWN BY FUND

General Fund Expenditures:

Expenditures by Category	FY 2024	FY 2025		FY 2026	
	Actual	Budget	Estimate	Proposed	Adopted
Personnel	9,025,531	10,317,550	10,177,520	10,935,480	10,935,480
Supplies	81,296	72,120	75,120	74,240	74,240
Services	308,860	275,760	279,650	297,570	297,570
Maintenance & Repair	559,981	426,670	439,570	454,870	454,870
Grants & Contributions	12,997	16,650	16,650	16,650	16,650
Capital Outlay	383,425	107,530	107,530	108,760	98,760
Energy & Utility	314,487	353,980	356,780	362,910	362,910
Total	10,686,578	11,570,260	11,452,820	12,250,480	12,240,480

Town Support for Education and Charges to Other Department Expenditures:

Expenditures by Category	FY 2024	FY 2025		FY 2026	
	Actual	Budget	Estimate	Proposed	Adopted
Personnel	324,830	338,300	342,650	357,010	357,010
Supplies	-	-	-	-	-
Services	-	-	-	-	-
Maintenance & Repair	-	-	-	-	-
Grants & Contributions	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Energy & Utility	-	-	-	-	-
Total	324,830	338,300	342,650	357,010	357,010

Special Revenue & Other Fund Expenditures:

Expenditures by Category	FY 2024	FY 2025		FY 2026	
	Actual	Budget	Estimate	Proposed	Adopted
Personnel	674,667	590,830	610,000	605,750	605,750
Supplies	6,400	500	2,000	2,000	2,000
Services	33,477	16,000	-	-	-
Maintenance & Repair	-	110,000	32,260	76,540	76,540
Grants & Contributions	-	-	-	-	-
Capital Outlay	173,108	222,000	222,000	231,860	231,860
Energy & Utility	-	-	-	-	-
Total	887,652	939,330	866,260	916,150	916,150

Total Expenditures (agrees to page F-4):

Expenditures by Category	FY 2024	FY 2025		FY 2026	
	Actual	Budget	Estimate	Proposed	Adopted
Personnel	10,025,028	11,246,680	11,130,170	11,898,240	11,898,240
Supplies	87,696	72,620	77,120	76,240	76,240
Services	342,337	291,760	279,650	297,570	297,570
Maintenance & Repair	559,981	536,670	471,830	531,410	531,410
Grants & Contributions	12,997	16,650	16,650	16,650	16,650
Capital Outlay	556,533	329,530	329,530	340,620	330,620
Energy & Utility	314,487	353,980	356,780	362,910	362,910
Total	11,899,060	12,847,890	12,661,730	13,523,640	13,513,640

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 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
Personnel	1,071,670	909,440	947,170	947,170
Supplies	37,920	40,120	38,660	38,660
Services	63,810	63,810	63,970	63,970
Maintenance & Repair	87,600	97,600	104,850	104,850
Grants & Contributions	-	-	-	-
Capital Outlay	-	-	-	-
Energy & Utility	175,270	175,270	182,230	182,230
Total	1,436,270	1,286,240	1,336,880	1,336,880

* 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 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
General Fund - Police	1,436,270	1,286,240	1,336,880	1,336,880
	-	-	-	-
<i>Subtotal: Special Revenue Funds</i>	-	-	-	-
Total	1,436,270	1,286,240	1,336,880	1,336,880

Personnel Requirements

Full Time Equivalents (FTE)	FY 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
Regular Full Time Employees	7.00	6.00	6.00	6.00
Regular Part Time Employees	0.98	1.00	1.00	1.00
Temporary/Seasonal Employees	-	-	-	-
Total	7.98	7.00	7.00	7.00

Budget Commentary

The FY 25 General Fund expenditures are expected to come in under budget by \$150,030 or 10.4% primarily due to Personnel costs related to shifting personnel to the Uniformed Patrol division. The FY 26 General Fund budget reflects a decrease of \$99,390 or 6.9% as compared to the FY 25 budget mostly due to moving a supervisor position to Patrol, offset by an increase in software services costs.

ADMINISTRATION AND RECORDS

Products & Services

Executive Management \$360,950

- 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 \$975,930

- 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 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
Personnel	1,886,100	2,002,780	2,133,790	2,133,790
Supplies	6,000	6,500	6,680	6,680
Services	113,300	99,800	119,200	119,200
Maintenance & Repair	15,000	15,000	48,000	48,000
Grants & Contributions	-	-	-	-
Capital Outlay	56,000	56,000	57,680	57,680
Energy & Utility	-	-	-	-
Total	2,076,400	2,180,080	2,365,350	2,365,350

* 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 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
General Fund - Police	1,667,100	1,780,930	1,920,160	1,920,160
Town Support for Education	338,300	342,650	357,010	357,010
Subtotal: Police General Fund Budget	2,005,400	2,123,580	2,277,170	2,277,170
Asset Forfeitures	-	-	-	-
State and Federal Grants	15,000	-	-	-
Donations	-	500	500	500
Use of Police Private Duty Account	56,000	56,000	87,680	87,680
American Rescue Funds (ARF)	-	-	-	-
Subtotal: Special Revenue Funds	71,000	56,500	88,180	88,180
Total	2,076,400	2,180,080	2,365,350	2,365,350

Personnel Requirements

Full Time Equivalents (FTE)	FY 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
Regular Full Time Employees	11.00	11.96	12.00	12.00
Regular Part Time Employees	0.36	0.50	0.50	0.50
Temporary/Seasonal Employees	-	-	-	-
Total	11.36	12.46	12.50	12.50

Budget Commentary

The overall FY 25 expenditures are expected to come in over budget by \$103,680 or 5.0% mostly due to Personnel costs related to moving an officer from Patrol to Community Relations. The FY 25 General Fund expenditures are expected to come in over budget by \$113,830 or 6.8% due to the same reason. The FY 26 overall proposed budget reflects an increase of \$288,950 or 13.9% mostly due to Personnel costs, increased costs for the mental health clinician, and an increase in equipment and service contracts mostly funded by special revenue funds. The FY 26 General Fund proposed budget reflects an increase of \$253,060 or 15.2% mostly due to Personnel costs and increased costs for the mental health clinician.

SUPPORT SERVICES

Products & Services

Criminal Investigations \$1,677,300

- 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 \$220,690

- 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 \$110,350

- 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 \$357,010

- 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 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
Personnel	6,949,330	6,851,770	7,425,020	7,425,020
Supplies	25,500	26,500	27,600	27,600
Services	107,400	108,500	106,770	106,770
Maintenance & Repair	171,030	173,930	179,060	179,060
Grants & Contributions	-	-	-	-
Capital Outlay	273,530	273,530	282,940	272,940
Energy & Utility	167,000	167,000	167,900	167,900
Total	7,693,790	7,601,230	8,189,290	8,179,290

* 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 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
General Fund - Police	6,935,460	6,823,730	7,407,860	7,397,860
<i>Subtotal: Police General Fund Budget</i>	<i>6,935,460</i>	<i>6,823,730</i>	<i>7,407,860</i>	<i>7,397,860</i>
State and Federal Grants	51,000	65,000	15,000	15,000
Donations	500	1,500	1,500	1,500
Vehicle Maintenance	15,000	15,000	20,000	20,000
Use of Police Private Duty Account	691,830	696,000	744,930	744,930
<i>Subtotal: Special Revenue Funds</i>	<i>758,330</i>	<i>777,500</i>	<i>781,430</i>	<i>781,430</i>
Total	7,693,790	7,601,230	8,189,290	8,179,290

Personnel Requirements

	FY 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
Full Time Equivalents (FTE)				
Regular Full Time Employees	40.00	38.43	40.00	40.00
Regular Part Time Employees	0.62	0.46	0.62	0.62
Temporary/Seasonal Employees	-	-	-	-
Total	40.62	38.89	40.62	40.62

Budget Commentary

The overall FY 25 expenditures are expected to come in under budget by \$92,560 or 1.2% mostly due to Personnel costs for partial year vacancies. The FY 25 General Fund is expected to come in under budget by \$111,730 or 1.6% due to the same reason. The overall FY 26 proposed budget reflects an increase of \$495,500 or 6.4% as compared to the FY 25 budget mostly due to Personnel costs. The FY 26 General Fund proposed budget reflects an increase of \$472,400 or 6.8% as compared to the FY 25 budget mostly due to Personnel costs.

Council Action

During budget deliberations, the Town Council reduced funding to Uniformed Patrol by \$10,000 for equipment replacement.

UNIFORMED PATROL

Products & Services

EMS and Public Assistance \$2,138,240

- 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 \$2,296,670

- 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 \$744,930

- 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 \$2,771,850

- 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 \$237,600

- 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 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
Personnel	1,204,260	1,225,600	1,247,500	1,247,500
Supplies	-	-	-	-
Services	-	-	-	-
Maintenance & Repair	259,540	181,800	196,000	196,000
Grants & Contributions	-	-	-	-
Capital Outlay	-	-	-	-
Energy & Utility	-	-	-	-
Total	1,463,800	1,407,400	1,443,500	1,443,500

* 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 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
General Fund - Police	1,353,800	1,375,140	1,396,960	1,396,960
Capital Outlay Fund Radio Project 9473	90,420	19,000	46,540	46,540
Use of Police Private Duty Account	19,580	13,260	-	-
<i>Subtotal: Other Funds</i>	<i>110,000</i>	<i>32,260</i>	<i>46,540</i>	<i>46,540</i>
Total	1,463,800	1,407,400	1,443,500	1,443,500

Personnel Requirements

Full Time Equivalents (FTE)	FY 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
Regular Full Time Employees	9.86	8.33	10.00	10.00
Regular Part Time Employees	-	1.10	-	-
Temporary/Seasonal Employees	-	-	-	-
Total	9.86	9.43	10.00	10.00

Budget Commentary

The overall FY 25 expenditures are expected to come in under budget by \$56,400 or 3.9% mostly due to less use of Other Fund sources based on savings for the public safety radio system offset by increased overtime costs to the General Fund. The overall FY 26 proposed budget reflects a decrease of \$20,300 or 1.4% as compared to the FY 25 budget mostly due to less use of other funds for the public safety radio system. The FY 26 General Fund budget reflects an increase of \$43,160 or 3.2% due to Personnel costs.

COMMUNICATIONS

Products & Services

Communications \$1,443,500

- 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 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
Personnel	135,320	140,580	144,760	144,760
Supplies	3,200	4,000	3,300	3,300
Services	7,250	7,540	7,630	7,630
Maintenance & Repair	3,500	3,500	3,500	3,500
Grants & Contributions	16,650	16,650	16,650	16,650
Capital Outlay	-	-	-	-
Energy & Utility	11,710	14,510	12,780	12,780
Total	177,630	186,780	188,620	188,620

* 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 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
General Fund - Police	177,630	186,780	188,620	188,620
Donations	-	-	-	-
<i>Subtotal: Special Revenue Funds</i>	-	-	-	-
Total	177,630	186,780	188,620	188,620

Personnel Requirements

Full Time Equivalents (FTE)	FY 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
Regular Full Time Employees	1.00	1.00	1.00	1.00
Regular Part Time Employees	0.10	0.14	0.14	0.14
Temporary/Seasonal Employees	-	-	-	-
Total	1.10	1.14	1.14	1.14

Budget Commentary

The FY 25 General Fund expenditures are expected to come in over budget by \$9,150 or 5.2% mostly due to Personnel costs and Energy & Utility costs. The FY 26 General Fund proposed budget reflects an increase of \$10,990 or 6.2% as compared to the FY 25 budget mostly due to Personnel costs.

ANIMAL CONTROL

Products & Services

Enforce Laws and Ordinances \$92,410

- 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 \$96,210

- 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 2024	FY 2025		FY 2026	
	Actual	Budget	Estimate	Proposed	Adopted
Personnel	337,421	357,880	356,700	376,250	376,250
Supplies	31,450	30,460	30,460	31,960	31,960
Services	213,081	260,850	298,750	259,450	259,450
Maintenance & Repair	448,052	397,510	399,710	405,510	405,510
Grants & Contributions	-	-	800	-	-
Capital Outlay	124,011	130,000	138,000	138,850	138,850
Energy & Utility	207,394	206,410	228,110	216,110	216,110
Total	1,361,409	1,383,110	1,452,530	1,428,130	1,428,130

* 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		FY 2026	
	Actual	Budget	Estimate	Proposed	Adopted
General Fund - Fire and Rescue Services	1,361,409	1,383,110	1,451,730	1,427,330	1,427,330
Donations	-	-	800	800	800
State and Federal Grants	-	-	-	-	-
<i>Subtotal: Special Revenue Funds</i>	-	-	800	800	800
Total	1,361,409	1,383,110	1,452,530	1,428,130	1,428,130

Personnel Requirements

Full Time Equivalents (FTE)	FY 2024	FY 2025		FY 2026	
	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 25 expenditures are expected to come in over budget by \$69,420 or 5.0% due to Energy & Utility costs. The FY 25 General Fund budget is expected to come in over budget by \$68,620 or 5.0% for the same reason. The FY 26 General Fund proposed budget reflects an increase of \$44,220 or 3.2% as compared to the FY 25 budget primarily due to Personnel costs and Energy & Utility costs.

FIRE AND RESCUE SERVICES

Products & Services

Operations & Administration \$652,630

- Respond to an estimated 780 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 \$199,890

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

Apparatus Maintenance & Service \$176,970

- Provide routine and preventive maintenance service for 29 fire vehicles and boats
- 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 \$144,790

- 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 retention events on a regular basis such as an awards dinner, clothing, recognition awards, a softball game with the police department and a game night.

Fire Prevention, Equipment and Supplies \$253,850

- 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 2024	FY 2025		FY 2026	
	Actual	Budget	Estimate	Proposed	Adopted
Personnel	-	-	-	-	-
Supplies	-	-	-	-	-
Services	29,376	29,380	29,460	189,380	189,380
Maintenance & Repair	-	-	-	-	-
Grants & Contributions	569,505	537,620	532,870	537,630	537,630
Capital Outlay	-	-	-	-	-
Energy & Utility	24,638	27,830	32,500	27,820	27,820
Total	623,519	594,830	594,830	754,830	754,830

* 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 2024	FY 2025		FY 2026	
	Actual	Budget	Estimate	Proposed	Adopted
General Fund - Ambulance Services	594,769	594,830	594,830	754,830	754,830
WEMS Special Revenue Fund	22,542	-	-	-	-
American Rescue Funds (ARF)	6,208	-	-	-	-
<i>Subtotal: Special Revenue Funds</i>	<i>28,750</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Total	623,519	594,830	594,830	754,830	754,830

Personnel Requirements

Full Time Equivalents (FTE)	FY 2024	FY 2025		FY 2026	
	Actual	Budget	Estimate	Proposed	Adopted
Regular Full Time Employees	-	-	-	-	-
Regular Part Time Employees	-	-	-	-	-
Temporary/Seasonal Employees	-	-	-	-	-
Total	-	-	-	-	-

Budget Commentary

The overall FY 25 expenditures are expected to come in on budget. The FY 26 General Fund proposed budget reflects an increase of \$160,000 as compared to the FY 25 adopted budget due to lease payments related to planned ambulance replacements.

AMBULANCE SERVICES

Products & Services

Emergency Medical Care *\$754,830*

- 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 2025 Highlights

Police Department

The police department initiated a Special Olympics Connecticut Ambassador program, which is designed to increase awareness of Special Olympics Connecticut (SOCT), foster community relations, promote inclusion and empower athletes. SOCT is an organization that provides year-round sports training and athletic competitions for children and adults with intellectual disabilities. Our Ambassador has assisted the police department with events, such as “Tip A Cop”, and leading our Law Enforcement Torch Run.

The Windsor Police Department, in association with Windsor EMS, began a “Leave Behind” program as part of its opioid response. When officers and/or EMS personnel respond to emergencies involving the use or suspected use of opioids, they now have the ability to “leave behind” an opioid antagonist kit with a personal supply of Nalaxone, along with a one page fact sheet on available services. These kits can be left with patients, their family members, caregivers or friends who are at the scene.

The Windsor Police Department hosted a “Shop with a Cop” event, made possible by The Reach Foundation. This program provided the department with Target gift cards for children from Windsor. The evening began with a meal as parents dropped off their children. Once everyone was ready, the group headed to Target in a convoy of police cruisers. Each child was paired with an officer to shop and create special memories together. It was truly an unforgettable evening filled with joy and laughter.

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. Retention efforts include the annual awards dinner, a softball game with the Windsor Police Department, clothing, a game night, Friday night gatherings and a picnic for the members on Labor Day weekend. In the past year, we have received more than 20 applications resulting in several new members. There are currently 60 active members.

In FY 25, volunteer firefighters responded to more than 780 fire and emergency service calls and logged more than 3,000 hours of training.

A new rescue pumper is in the process of being ordered for Company 3 (The Poquonock Firehouse). Delivery is expected in 2027.



SAFETY SERVICES

<i>Key Statistics</i>	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Target
Number of Part I crimes	618	572	619	560	550
Number of motor vehicle accidents with injuries	77	86	77	78	70
Number of calls for service received by Dispatch	30,604	31,094	32,119	31,500	32,000
Number of Fire Department responses	682	729	746	780	750
Number of structure fires	21	11	14	12	12

<i>Performance Measures</i>	FY 2024 Actual	FY 2025 Target	FY 2025 Estimate	FY 2026 Target
Burglary rate per resident (U.S. rate for burglaries was 2.7 per 1,000 population)	1.05	3.0	.7	1.0
Part I violent crime rate per resident (U.S. rate Part 1 violent crime was 3.63 per 1,000 population)	.68	.5	.95	.75
Motor vehicle accidents with injuries per 1,000 residents	2.6	2.5	2.6	2.5

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

The Windsor Volunteer Fire Department has active members with service ranges from 1 month of service to 66 plus years.

Equipping officers with the knowledge, skills, and decision-making abilities needed to perform their duties effectively and ethically is crucial in law enforcement. It ensures they understand laws, procedures and community engagement principles that foster public trust and reduces liability risks. Regular training enhances officers' ability to handle high-pressure situations, de-escalate conflicts and use force appropriately. It also keeps them updated on evolving threats, technologies and best practices, promoting safety for both the public and law enforcement personnel. Police Department personnel attended over 15,000 hours of training in 2024.

FY 2026 Goals

1. Continue to increase the patrol division's proactive efforts to improve traffic safety and reduce dangerous driving behaviors.
2. Utilize call data analysis to ensure the most effective deployment of personnel and allocation of resources for crime reduction and quality of life improvement.
3. Enhance community engagement through a police citizen academy and community forums.
4. Continue the renewed effort towards recruitment and retention to bolster the ranks of the fire department, focusing on activities for the retention of members young and old.
5. Start the design of a replacement of the ladder truck assigned to Company 3 (the Poquonock Station).

SPECIAL REVENUE FUND AND CAPITAL OUTLAY FUND (COF)

Police Department

		FY 2025				FY 2026		
		Beginning			Projected			Projected
Project #	Project Name	Balance	Projected	Estimated	Balance	Projected	Budgeted	Balance
		(7/1/24)	Revenue	Expenditures	(6/30/25)	Revenue	Expenditures	(6/30/26)
6002	Crisis Intervention Program	505	-	-	505	-	-	505
6004	Bullet Proof Vest Program	12,067	-	-	12,067	-	-	12,067
6012	State Reimbursements	17,169	15,000	15,000	17,169	-	15,000	2,169
6026	Car Seat Program	1,244	-	500	744	-	500	244
6301	Narcotic Seizures - Federal	-	-	-	-	-	-	-
6302	Federal Sharing	7,912	-	-	7,912	-	-	7,912
6305	Asset Forfeiture - State	6,596	-	-	6,596	-	-	6,596
6700	Animal Shelter	36,008	600	-	36,608	-	-	36,608
6702	K-9 Donations	5,806	200	-	6,006	-	-	6,006
6703	Donations	6,227	1,000	500	6,727	2,000	500	8,227
6800	Police Private Duty	902,497	750,000	765,260	887,237	772,500	832,610	827,127
6908	Vehicle Maintenance	87,374	20,000	15,000	92,374	20,000	20,000	92,374
6913	ARPA-Violent Crime & Auto Theft Funds	-	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	-	15,000	2,305	-	-	2,305
6930	Community Service Events	635	900	1,000	535	1,000	1,000	535
9473	COF - Public Safety Radio System	90,430	-	19,000	71,430	-	46,540	24,890
		1,198,796	822,700	866,260	1,155,236	795,500	916,150	1,034,586

#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 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 \$13,260 for annual radio contract cost. FY 26 expenditures include \$20,000 for traffic enforcement, \$166,860 for vehicle replacement, \$25,000 for information technology equipment, \$30,000 for flock camera licensing, \$30,000 for fleet manager, and \$20,000 for other capital replacement items.

#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 - State 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.

SPECIAL REVENUE FUNDS AND AMERICAN RESCUE FUNDS (ARF)

Fire Department

Project #	Project Name	Beginning Balance (7/1/24)	FY 2025		Projected Balance (6/30/25)	FY 2026		Projected Balance (6/30/26)
			Projected Revenue	Estimated Expenditures		Projected Revenue	Budgeted Expenditures	
6903	Fire Department Donation	9,853	-	800	9,053	800	800	9,053
Total		9,853	-	800	9,053	800	800	9,053

#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	Beginning Balance (7/1/24)	FY 2025		Projected Balance (6/30/25)	FY 2026		Projected Balance (6/30/26)
			Projected Revenue	Estimated Expenditures		Projected Revenue	Budgeted Expenditures	
6990	WEMS General Fund Budget Transfer	-	525,000	525,000	-	685,000	685,000	-
6999	WEMS Town Council Appropriations	166,808	-	-	166,808	-	-	166,808
Total		166,808	525,000	525,000	166,808	685,000	685,000	166,808

#6990 - WEMS General Fund Budget Transfer - Funds to provide assistance to WEMS 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.

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 2024	FY 2025		FY 2026	
	Actual	Budget	Estimate	Proposed	Adopted
Personnel	2,274,505	2,357,400	2,321,270	2,521,510	2,521,510
Supplies	241,483	235,210	240,610	262,220	262,220
Services	739,599	713,230	779,820	767,270	767,270
Maintenance & Repair	110,015	116,020	121,020	122,800	122,800
Grants & Contributions	14,329	25,000	27,220	14,000	14,000
Capital Outlay	12,906	-	61,750	-	-
Energy & Utility	209,789	262,700	252,140	269,470	269,470
Total	3,602,626	3,709,560	3,803,830	3,957,270	3,957,270

* 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.

Funding Source	FY 2024	FY 2025		FY 2026	
	Actual	Budget	Estimate	Proposed	Adopted
General Fund - Recreation & Leisure Services	2,429,535	2,509,970	2,475,620	2,720,830	2,720,830
Town Support for Education	91,500	94,950	94,950	97,740	97,740
<i>Subtotal: Rec. Svcs General Fund Budget</i>	<i>2,521,035</i>	<i>2,604,920</i>	<i>2,570,570</i>	<i>2,818,570</i>	<i>2,818,570</i>
Grants	131,535	139,610	193,310	139,620	139,620
Donations	40,939	33,560	46,950	39,950	39,950
User Fees	746,743	783,150	761,090	865,050	865,050
Elderly Lunch Program - G.F. Fund Balance	-	-	8,530	31,470	31,470
American Rescue Funds (ARF)	106,926	85,490	162,580	-	-
<i>Subtotal: Other Funds</i>	<i>1,026,143</i>	<i>1,041,810</i>	<i>1,172,460</i>	<i>1,076,090</i>	<i>1,076,090</i>
Transfer from Caring Connection	55,448	62,830	60,800	62,610	62,610
Total	3,602,626	3,709,560	3,803,830	3,957,270	3,957,270

Personnel Requirements

Full Time Equivalents (FTE)	FY 2024	FY 2025		FY 2026	
	Actual	Budget	Estimate	Proposed	Adopted
Regular Full Time Employees	10.50	10.60	9.68	10.60	10.60
Regular Part Time Employees	14.77	16.50	15.71	16.62	16.62
Temporary/Seasonal Employees	16.70	16.95	16.88	15.70	15.70
Total FTEs	41.97	44.05	42.27	42.92	42.92

Budget Commentary

The overall FY 25 expenditures are expected to exceed the budget by \$94,270 or 2.5%. This is primarily due to increased program offerings associated with unexpected funding for Senior Services and the Youth Services Bureau. The Senior Services division received state funding to support and enhance engagement at the Senior Center and a General Fund Unassigned Fund Balance allocation to support the senior lunch program. In addition, the Youth Services Bureau was awarded funds for juvenile violence prevention. The FY 25 General Fund expenditures are expected to come under budget by \$34,350 or 1.4%, primarily due to Personnel costs associated with staff vacancies. The overall FY 26 proposed budget reflects an increase of \$247,710 or 6.7% compared to the FY 25 adopted budget primarily due to Personnel costs and increased Supplies to continue the Senior Center's elderly lunch program. The FY 26 General Fund proposed budget reflects an increase of \$210,860 or 8.4% compared to the FY 25 budget for the same reasons.

RECREATION & LEISURE SERVICES EXPENDITURE BREAKDOWN BY FUND

General Fund Expenditures:

Expenditures by Category	FY 2024	FY 2025		FY 2026	
	Actual	Budget	Estimate	Proposed	Adopted
Personnel	1,562,086	1,624,000	1,573,920	1,733,950	1,733,950
Supplies	115,686	107,510	106,160	144,590	144,590
Services	453,770	424,090	444,480	474,230	474,230
Maintenance & Repair	86,069	103,670	108,670	110,450	110,450
Grants & Contributions	14,329	14,000	14,000	14,000	14,000
Capital Outlay	-	-	-	-	-
Energy & Utility	197,595	236,700	228,390	243,610	243,610
Total	2,429,535	2,509,970	2,475,620	2,720,830	2,720,830

Town Support for Education and Charges to Other Department Expenditures:

Expenditures by Category	FY 2024	FY 2025		FY 2026	
	Actual	Budget	Estimate	Proposed	Adopted
Personnel	91,500	94,950	94,950	97,740	97,740
Supplies	-	-	-	-	-
Services	-	-	-	-	-
Maintenance & Repair	-	-	-	-	-
Grants & Contributions	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Energy & Utility	-	-	-	-	-
Total	91,500	94,950	94,950	97,740	97,740

Special Revenue & Other Fund Expenditures:

Expenditures by Category	FY 2024	FY 2025		FY 2026	
	Actual	Budget	Estimate	Proposed	Adopted
Personnel	620,919	638,450	652,400	689,820	689,820
Supplies	125,797	127,700	134,450	117,630	117,630
Services	285,829	289,140	335,340	293,040	293,040
Maintenance & Repair	23,946	12,350	12,350	12,350	12,350
Grants & Contributions	-	11,000	13,220	-	-
Capital Outlay	12,906	-	61,750	-	-
Energy & Utility	12,194	26,000	23,750	25,860	25,860
Total	1,081,591	1,104,640	1,233,260	1,138,700	1,138,700

Total Expenditures (agrees with page G-1):

Expenditures by Category	FY 2024	FY 2025		FY 2026	
	Actual	Budget	Estimate	Proposed	Adopted
Personnel	2,274,505	2,357,400	2,321,270	2,521,510	2,521,510
Supplies	241,483	235,210	240,610	262,220	262,220
Services	739,599	713,230	779,820	767,270	767,270
Maintenance & Repair	110,015	116,020	121,020	122,800	122,800
Grants & Contributions	14,329	25,000	27,220	14,000	14,000
Capital Outlay	12,906	-	61,750	-	-
Energy & Utility	209,789	262,700	252,140	269,470	269,470
Total	3,602,626	3,709,560	3,803,830	3,957,270	3,957,270

RECREATION AND LEISURE SERVICES

Budget Information

Fiscal Year 2022-2026

Expenditures

Expenditures by Category *	FY 2022	FY 2023	FY 2024	FY 2025		FY 2026	
	Actual	Actual	Actual	Budget	Estimate	Proposed	Adopted
Personnel	2,002,251	2,139,079	2,274,505	2,357,400	2,321,270	2,521,510	2,521,510
Supplies	213,897	219,410	241,483	235,210	240,610	262,220	262,220
Services	578,401	688,770	739,599	713,230	779,820	767,270	767,270
Maintenance & Repair	116,043	123,764	110,015	116,020	121,020	122,800	122,800
Grants & Contributions	14,000	14,000	14,329	25,000	27,220	14,000	14,000
Capital Outlay	21,809	7,070	12,906	-	61,750	-	-
Energy & Utility	189,732	195,017	209,789	262,700	252,140	269,470	269,470
Total	3,136,133	3,387,110	3,602,626	3,709,560	3,803,830	3,957,270	3,957,270

* 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 2022	FY 2023	FY 2024	FY 2025		FY 2026	
	Actual	Actual	Actual	Budget	Estimate	Proposed	Adopted
General Fund	2,173,387	2,247,969	2,429,535	2,509,970	2,475,620	2,720,830	2,720,830
Town Support for Education	85,520	87,430	91,500	94,950	94,950	97,740	97,740
<i>Subtotal: Rec. Svcs. General Fund Budget</i>	<i>2,258,907</i>	<i>2,335,399</i>	<i>2,521,035</i>	<i>2,604,920</i>	<i>2,570,570</i>	<i>2,818,570</i>	<i>2,818,570</i>
Grants	156,879	167,666	131,535	139,610	193,310	139,620	139,620
Donations	18,444	45,131	40,939	33,560	46,950	39,950	39,950
User Fees	647,806	774,954	746,743	783,150	761,090	865,050	865,050
Elderly Lunch Program - G.F. Fund Balance	-	-	-	-	8,530	31,470	31,470
American Rescue Funds (ARF)	-	8,512	106,926	85,490	162,580	-	-
<i>Subtotal: Other Funds</i>	<i>823,129</i>	<i>996,263</i>	<i>1,026,143</i>	<i>1,041,810</i>	<i>1,172,460</i>	<i>1,076,090</i>	<i>1,076,090</i>
Transfer From Caring Connection	54,097	55,448	55,448	62,830	60,800	62,610	62,610
Total	3,136,133	3,387,110	3,602,626	3,709,560	3,803,830	3,957,270	3,957,270

RECREATION

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

Expenditures

Expenditures by Category *	FY 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
Personnel	1,017,290	1,032,830	1,133,530	1,133,530
Supplies	81,050	55,310	62,300	62,300
Services	215,680	236,540	228,000	228,000
Maintenance & Repair	23,740	23,740	25,240	25,240
Grants & Contributions	25,000	15,220	14,000	14,000
Capital Outlay	-	-	-	-
Energy & Utility	9,490	9,490	9,490	9,490
Total	1,372,250	1,373,130	1,472,560	1,472,560

* 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. Other sources of revenue, including user fees, grants or contributions are used to offset staffing, programming and facility management costs.

Funding Source	FY 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
General Fund - Recreation Services	839,380	839,740	907,490	907,490
Donations	-	1,220	-	-
User Fees	489,180	498,610	565,070	565,070
American Rescue Funds (ARF)	43,690	33,560	-	-
<i>Subtotal: Special Revenue Funds</i>	<i>532,870</i>	<i>533,390</i>	<i>565,070</i>	<i>565,070</i>
Total	1,372,250	1,373,130	1,472,560	1,472,560

Personnel Requirements

Full Time Equivalents (FTE)	FY 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
Regular Full Time Employees	3.60	3.60	3.60	3.60
Regular Part Time Employees	6.33	6.33	6.53	6.53
Temporary/Seasonal Employees	10.25	10.40	10.25	10.25
Total FTEs	20.18	20.33	20.38	20.38

Budget Commentary

The overall FY 25 expenditures are expected to be over budget by \$880 or 0.1% due to Personnel and other costs associated with program operations that are offset by user fees. The FY 25 General Fund expenditures are expected to come in over budget by \$360 due to the hiring of seasonal staff to support special needs programs. The overall FY 26 proposed budget reflects an increase of \$100,310 or 7.3% compared to the FY 25 budget primarily due to Personnel and Services. The FY 26 General Fund proposed budget reflects an increase of \$68,110 or 8.1% as compared to the FY 25 budget due to Personnel costs.

RECREATION

Products & Services

Aquatics \$256,720

- Provide various aquatic programs for more than 1,600 individuals and persons with disabilities
- Provide certified staff for the safety of swimmers
- Offer four family events at the outdoor pools.

Leisure Opportunities \$367,360

- Provide outdoor winter activities
- Provide theater experiences for more than 300 youth
- Provide adult open gymnasium programs such as volleyball, basketball, badminton, cricket and pickleball
- Coordinate adult programs such as dance, adult fitness, badminton, tennis, volleyball, basketball and yoga
- Provide after-school programming and transportation for elementary students
- Provide programs for elementary and middle school children during school vacation week
- Continue lifetime sports series, including outdoor winter activities, basketball, lacrosse, soccer, tennis and badminton for more than 500 residents
- Provide a collection of culinary arts and dance programs for all ages
- Provide staffing and activities for the 330 Windsor Avenue teen center
- Provide opportunities for children and youth birthday events
- Provide opportunities for toddler play groups
- Provide wellness opportunities, which include feeling foodie, walking challenges, adult ballet, and sound meditation classes.

Community Centers \$290,060

- Provide safe and enjoyable facilities
- Schedule facilities for use by more than 4,450 residents and sports groups
- Provide staffing for community center facilities.

Summer Activities \$387,630

- Provide summer programs for youth and teens, which include swim lessons and sports camps
- Provide all-day summer camp programs for ages 5-13
- Provide a theater experience for youth in the Cirillo Theater program
- Provide day trips and various activities for youth during summer vacation.

Community Events \$170,790

- Provide town events to include *Movies in the Parks*, *Winter Wonderland*, *Night of 1001 Pumpkins*, *Family Bingo Nights* and various pool outings
- Support community events such as *Shad Derby* and *Youth Fishing Derby*
- Coordinate activities for *July is Recreation Month*.

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 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
Personnel	-	-	-	-
Supplies	30,280	30,900	34,240	34,240
Services	343,950	344,950	384,390	384,390
Maintenance & Repair	11,850	11,850	11,850	11,850
Grants & Contributions	-	-	-	-
Capital Outlay	-	-	-	-
Energy & Utility	120,400	112,240	121,060	121,060
Total	506,480	499,940	551,540	551,540

* 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 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
General Fund - Recreation Services	491,480	484,940	536,540	536,540
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	506,480	499,940	551,540	551,540

Personnel Requirements

Full Time Equivalents (FTE)	FY 2025		FY 2026	
	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 25 expenditures are expected to come in under budget by \$6,540 or 1.3% primarily due to Energy & Utility costs. The overall and General Fund FY 26 proposed budget reflects an increase of \$45,060 or 8.9% compared to the FY 25 budget primarily due to the town's contribution to the L.P. Wilson Fund which covers the cost of operating the L.P. Wilson Community Center.

FACILITIES MANAGEMENT

Products & Services

L.P. Wilson Community Center \$363,890

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

330 Windsor Ave. Community Center \$46,520

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

Outdoor Pools & Parks Amenities \$141,130

- 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 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
Personnel	233,560	242,430	250,080	250,080
Supplies	25,920	56,950	75,830	75,830
Services	69,190	90,110	75,670	75,670
Maintenance & Repair	3,970	3,970	4,650	4,650
Grants & Contributions	-	-	-	-
Capital Outlay	-	6,000	-	-
Energy & Utility	5,210	5,210	5,860	5,860
Total	337,850	404,670	412,090	412,090

* 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 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
General Fund - Recreation Services	240,740	240,740	284,650	284,650
Grants	31,880	57,580	23,880	23,880
Donations	6,200	8,800	8,800	8,800
User Fees	59,030	57,550	63,290	63,290
Elderly Lunch Program - G.F. Fund Balance	-	8,530	31,470	31,470
American Rescue Funds (ARF)	-	31,470	-	-
<i>Subtotal: Other Funds</i>	<i>97,110</i>	<i>163,930</i>	<i>127,440</i>	<i>127,440</i>
Total	337,850	404,670	412,090	412,090

Personnel Requirements

Full Time Equivalents (FTE)	FY 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
Regular Full Time Employees	1.80	1.80	1.80	1.80
Regular Part Time Employees	1.30	1.30	1.30	1.30
Temporary/Seasonal Employees	-	-	-	-
Total FTEs	3.10	3.10	3.10	3.10

Budget Commentary

The FY 25 overall expenditures are projected to come in over budget by \$66,820 or 19.8% primarily due to increased expenditures related to the Connecticut Aging and Disability Grant and the elderly lunch program, as well as the receipt of unanticipated grant funding through the Blue Hills Civic Association. Unassigned General Fund monies were also allocated to support funding of the senior lunch program. The FY 25 General Fund expenditures are expected to come in on budget. The overall FY 26 proposed budget reflects an increase of \$74,240 or 22.0% as compared to the FY 25 budget. This increase is primarily attributed to adjustments in Personnel, including additional funding for the operation of the elderly lunch program. The FY 26 General Fund proposed budget reflects an increase of \$43,910 or 18.2% as compared to the FY 25 budget primarily due to Personnel costs as well as an additional allocation to continue the elderly lunch program.

SENIOR SERVICES

Products & Services

Senior Center \$335,660

- Working to meet the needs of the growing 55+ population by offering more programming and activities during the evening and weekend hours
- Promote 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 photocopier
- Offer 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 insurance
- Promote social opportunities throughout the year by celebrating holidays, birthdays, special occasions, themed events, intergenerational programming during both daytime hours and scheduled evening & weekend hours
- Offer outdoor adventure programs, including kayaking trips, a biking club, a hiking club, outdoor discovery courses and beach trips
- Promote inclusion and diversity as a Moveable Senior Center
- Provide the location and staff oversight for the hot lunch program, with town funding supporting the CRT Café Coordinator and covering additional meal costs to maintain five-day service
- Encourage and support the performance arts with special events throughout the year, including an Annual Variety Show and Radio Plays
- Operate a busy medical device lending closet that loans equipment to residents free of charge
- Coordinate programs for senior center clubs
- Work 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 few
- Coordinate with the Health Department to offer the annual senior health and wellness fair and flu shot clinic.

Volunteer Programs \$76,430

Windsor residents volunteer their time and efforts to enhance the lifestyles of seniors and adults with disabilities through the following activities:

- Assist staff in the coordination of 1,200+ out-of-town medical appointments and registration of all free-of-charge Senior Center programming
- Support the CRT Café Coordinator in delivering a hot lunch program five days a week
- Provide general oversight of the Fitness Center 5 days per week
- Offer assistance with Senior Center tasks, such as the coffee bar four days a week
- Provide front desk coverage and customer service throughout the week
- Help set up, lead and break down large monthly events
- Organize and lead all of the senior center clubs
- Provide staffing for the health fair and vaccination clinics
- Receive 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 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
Personnel	306,100	311,460	316,960	316,960
Supplies	4,130	4,130	4,130	4,130
Services	5,580	5,580	6,080	6,080
Maintenance & Repair	40,160	40,160	41,260	41,260
Grants & Contributions	-	-	-	-
Capital Outlay	-	55,750	-	-
Energy & Utility	42,430	40,270	46,380	46,380
Total	398,400	457,350	414,810	414,810

* 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 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
General Fund - Recreation Services	282,760	287,990	299,390	299,390
Grants	52,810	52,810	52,810	52,810
American Rescue Funds (ARF)	-	55,750	-	-
Transfer from Caring Connection	62,830	60,800	62,610	62,610
<i>Subtotal: Other Funds</i>	<i>115,640</i>	<i>169,360</i>	<i>115,420</i>	<i>115,420</i>
Total	398,400	457,350	414,810	414,810

Personnel Requirements

Full Time Equivalents (FTE)	FY 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
Regular Full Time Employees	1.20	1.28	1.20	1.20
Regular Part Time Employees	4.10	4.00	4.20	4.20
Temporary/Seasonal Employees	-	-	-	-
Total FTEs	5.30	5.28	5.40	5.40

Budget Commentary

The overall FY 25 expenditures are expected to come in over budget by \$58,950 or 14.8% due to the purchase of a new wheelchair-accessible van through the use of American Rescue Funds. The FY 25 General Fund expenditures are expected to come in over budget by \$5,230 or 1.8% due to Personnel costs. The overall FY 26 proposed budget reflects an increase of \$16,410 or 4.1% compared to the FY 25 budget primarily due to Personnel and Energy & Utility costs. The proposed FY 26 General Fund budget reflects an increase of \$16,630 or 5.9% compared to the FY 25 budget for the same reasons.

TRANSPORTATION

Products & Services

Senior Transportation *\$414,810*

- 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.

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 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
Personnel	213,800	208,060	209,290	209,290
Supplies	24,830	27,830	16,550	16,550
Services	27,000	43,150	19,400	19,400
Maintenance & Repair	3,500	3,500	3,500	3,500
Grants & Contributions	-	12,000	-	-
Capital Outlay	-	-	-	-
Energy & Utility	4,740	5,000	5,040	5,040
Total	273,870	299,540	253,780	253,780

* 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 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
General Fund - Recreation Services	172,150	169,820	185,850	185,850
Grants	54,920	82,920	62,930	62,930
User Fees	5,000	5,000	5,000	5,000
American Rescue Funds (ARF)	41,800	41,800	-	-
<i>Subtotal: Other Funds</i>	<i>101,720</i>	<i>129,720</i>	<i>67,930</i>	<i>67,930</i>
Total	273,870	299,540	253,780	253,780

Personnel Requirements

Full Time Equivalents (FTE)	FY 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
Regular Full Time Employees	1.00	1.00	1.00	1.00
Regular Part Time Employees	0.92	0.62	0.74	0.74
Temporary/Seasonal Employees	3.60	3.40	2.35	2.35
Total	5.52	5.02	4.09	4.09

Budget Commentary

The overall FY 25 expenditures are expected to come in over budget by \$25,670 or 9.4% primarily due to increased spending associated with a Department of Economic Community Development Youth Violence Prevention grant and the Juvenile Review Board Enhancement grant. The FY 25 General Fund expenditures are expected to come in slightly under budget by \$2,330 or 1.4% due to Personnel costs. The overall FY 26 proposed budget reflects a decrease of \$20,090 or 7.3% compared to the FY 25 budget due to the loss of the ARF funding for the Summer Teen Employment program. The proposed FY 26 General Fund budget reflects an increase of \$13,700 or 8.0% compared to the FY 25 budget primarily due to Personnel costs. The reduction of FTEs reflects the loss of seasonal employees associated with grants and ARF funding for the Summer Teen Employment program.

YOUTH SERVICES BUREAU

Products & Services

Positive Youth Development \$122,560

- 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.

Family Events \$16,880

- Coordinate with the Recreation Division 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.

Prevention Programs \$49,000

- 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.

Juvenile Justice \$65,340

- 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 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
Personnel	382,110	321,360	397,590	397,590
Supplies	48,200	44,690	47,620	47,620
Services	29,720	37,600	30,880	30,880
Maintenance & Repair	4,800	5,800	7,300	7,300
Grants & Contributions	-	-	-	-
Capital Outlay	-	-	-	-
Energy & Utility	500	-	-	-
Total	465,330	409,450	483,390	483,390

* 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 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
General Fund - Recreation Services	153,770	115,360	164,090	164,090
Town Support for Education	94,950	94,950	97,740	97,740
<i>Subtotal: Rec. Services General Fund Budget</i>	<i>248,720</i>	<i>210,310</i>	<i>261,830</i>	<i>261,830</i>
Grants	-	-	-	-
Donations	27,360	36,930	31,150	31,150
User Fees	189,250	162,210	190,410	190,410
<i>Subtotal: Special Revenue Funds</i>	<i>216,610</i>	<i>199,140</i>	<i>221,560</i>	<i>221,560</i>
Total	465,330	409,450	483,390	483,390

Personnel Requirements

Full Time Equivalents (FTE)	FY 2025		FY 2026	
	Budget	Estimated	Proposed	Adopted
Regular Full Time Employees	1.50	0.50	1.50	1.50
Regular Part Time Employees	3.40	3.01	3.40	3.40
Temporary/Seasonal Employees	2.50	2.50	2.50	2.50
Total FTEs	7.40	6.01	7.40	7.40

Budget Commentary

The overall FY 25 expenditures are expected to come in under budget by \$55,880 or 12.0% due to Personnel costs associated with staff vacancies. The FY 25 General Fund expenditures are expected to be under budget by \$38,410 or 25.0% for the same reason. The overall FY 26 proposed budget reflects an increase of \$18,060 or 3.9% compared to the FY 25 budget. The FY 26 General Fund proposed budget reflects an increase of \$10,320 or 6.7% compared to the FY 25 budget due to Personnel costs, increased costs of Services, as well as increased costs for maintenance of software contracts.

NORTHWEST PARK EDUCATIONAL/RECREATIONAL ACTIVITIES

Products & Services

Visitor Services \$137,020

- 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.

Educational Exhibits and Information \$130,840

- 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.

Environmental Education Programs \$215,530

- 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.

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 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
Personnel	204,540	205,130	214,060	214,060
Supplies	20,800	20,800	21,550	21,550
Services	22,110	21,890	22,850	22,850
Maintenance & Repair	28,000	32,000	29,000	29,000
Grants & Contributions	-	-	-	-
Capital Outlay	-	-	-	-
Energy & Utility	79,930	79,930	81,640	81,640
Total	355,380	359,750	369,100	369,100

* 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 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
General Fund - Recreation Services	329,690	337,030	342,820	342,820
Donations	-	-	-	-
User Fees	25,690	22,720	26,280	26,280
<i>Subtotal: Special Revenue Funds</i>	<i>25,690</i>	<i>22,720</i>	<i>26,280</i>	<i>26,280</i>
Total	355,380	359,750	369,100	369,100

Personnel Requirements

Full Time Equivalents (FTE)	FY 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
Regular Full Time Employees	1.50	1.50	1.50	1.50
Regular Part Time Employees	0.45	0.45	0.45	0.45
Temporary/Seasonal Employees	0.60	0.58	0.60	0.60
Total FTEs	2.55	2.53	2.55	2.55

Budget Commentary

The overall FY 25 expenditures are expected to come in over budget by \$4,370 or 1.2% primarily due to vehicle Maintenance & Repair. The FY 25 General Fund budget is expected to be over budget by \$7,340 or 2.2% for the same reasons. The overall FY 26 proposed budget reflects an increase of \$13,720 or 3.9% compared to the FY 25 budget primarily due to Personnel costs. The proposed FY 26 General Fund budget reflects an increase of \$13,130 or 4.0% as compared to the FY 25 for the same reason.

NORTHWEST PARK FACILITY/PROPERTY MANAGEMENT

Products & Services

Outdoor Maintenance \$175,860

- 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.

Building Operation/Maintenance \$193,240

- 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 2025 Highlights

The Recreation and Leisure Services service unit continues to play a vital role in enhancing community well-being and engagement through innovative programming, strategic partnerships and inclusive initiatives. These strategic partnerships, which the departments have carefully cultivated, ensure that the community's needs are met effectively and efficiently. From improving accessibility through tools like Audieye and fostering neighborhood connections at the 330 Windsor Avenue Community Center, to hosting vibrant events and expanding recreational access, the divisions remain dedicated to serving all residents. With impactful programs such as the Youth Services Bureau's initiatives for youth empowerment and Northwest Park's environmental education efforts, along with tailored services for seniors and transportation improvements, the department demonstrates unwavering commitment to fostering inclusivity, enrichment and connection across Windsor.

Recreation

Staff remain dedicated to ensuring inclusivity by integrating Audieye into the department's online registration platform. This innovative tool enhances accessibility for all users, including those with visual impairments, by offering customizable fonts, text size adjustments, contrast options and image assistance. These features create a more welcoming and user-friendly digital experience for everyone.

Programming at the 330 Windsor Avenue Community Center continues to grow, fostering connection, growth and well-being among residents. Notably, the Toddler Playgroup initiative provided 45 toddlers with opportunities for free play, social development and parental support. Recreation staff is committed to further expanding programs at the 330 Windsor Avenue Community Center to strengthen the center's role as a hub for neighborhood enrichment and connection.

The grand opening of Goslee and Welch Pools brought together over 500 Windsor residents to celebrate with pool games, live music, snacks, themed giveaways and fitness activities. Due to a partnership with the Youth Services Bureau and Senior Services, grant funding provided over 1,100 youth and seniors with free outdoor pool passes, increasing access to these recreational facilities. Additionally, 65 seniors participated in swim lessons tailored for individuals with little to no swimming experience, enhancing both confidence and life-saving skills.

Recreation staff collaborated with the Windsor School District to host three signature events: Night of 1,001 Pumpkins, Family Bingo and Winter Wonderland. This partnership maximized shared resources, improved program quality and avoided duplicating services through a unified approach, bringing the community together for meaningful and memorable experiences.

Senior & Transportation Services

To sustain meal services amid reductions in the CRT lunch program, staff developed partnerships and implemented a plan to maintain a 5-day-per-week lunch program at the Senior Center. Combined with the CRT Congregate Meal Program, over 6,500 meals were served during the fiscal year, providing essential nutrition and fostering social connections for seniors. Through a partnership with Collette Travel, seniors explored destinations such as South Dakota, Ireland, Spain and the Greek Islands, promoting cultural enrichment and personal connections.

State funding through the American Rescue Plan Act (ARPA) supported several initiatives to enhance senior health and well-being. Programs like the Full Moon Kayak Adventure and Financial Literacy series added diversity to offerings, and a SciFit Recumbent Stepper improved accessibility at the Fitness Center. Volunteer contributions exceeding 5,000 hours further strengthened connectivity and enriched the range of programs and services available to seniors.

The Transportation division streamlined ride requests by consolidating scheduling into a single phone number for all Dial-a-Ride services, simplifying access for riders. A second hybrid wheelchair-equipped minivan was purchased, enhancing the program's safety, accessibility and efficiency.

RECREATION AND LEISURE SERVICES

FY 2025 Highlights (continued)

Youth Services Bureau (YSB)

Thanks to the American Rescue Funds, the Summer Teen Employment Program (STEP) significantly expanded its reach, growing from 12 to 30 participants. These young individuals made a meaningful impact on the community by assisting with cleanups at 30 senior homes identified through the STEP into Helping Initiative, a collaborative effort with Social Services. Additionally, STEP participants played a vital role in organizing three community block parties, providing Windsor families with fun, substance-free activities and opportunities to connect.

The Youth Services Bureau (YSB) partnered with Windsor Public Schools to launch an after-school program at Windsor High School, fostering communication, respect and inclusivity among students. The program empowers students to develop a "toolbox" of skills to enhance self-awareness, accountability and positive conflict resolution. Through open discussions, students explore challenges affecting their academic and personal lives, learning strategies to manage these obstacles effectively. Emphasizing self-care and coping mechanisms, the program supports students in building a foundation for success both inside and outside the classroom.

With support from a Department of Children and Families (DCF) grant, the town's Juvenile Review Board enhanced its ability to serve over 50 youth and families. These enhancements included weekly staff check-ins with youth and their families, offering personalized support and connecting them with essential resources. This proactive approach ensures that families receive the guidance and tools to address challenges and foster positive outcomes.

Northwest Park

Northwest Park educators provided environmental education (EE) programming for Summer Fun Camp participants. Throughout the summer, Windsor recreation campers had the opportunity to come to Northwest Park for hands-on environmental programming and experience traveling EE programs at their camp locations throughout town. These experiences challenged campers to get out of their comfort zone, build confidence in the outdoors and reinforce science concepts in a fun, immersive environment.

Several corporate volunteer groups donated their time at Northwest Park and made a lasting impact by completing vital service projects. These volunteers helped rebuild the bridge at the park's main entrance, ensuring safer access for visitors, and restored the bridge along the Woody Succession Trail, preserving a key pathway for exploring nature. Their efforts showcase the power of teamwork and commitment to community enrichment, leaving a legacy of improved access and enhanced experiences for all park-goers.

Northwest Park collaborated with Recreation to enhance the annual 1,001 Pumpkins community event with hands-on educational opportunities, dispelling myths about misunderstood creatures associated with Halloween. Educators transformed the Senior Lounge at L.P. Wilson into a woodland habitat featuring live animals. Dressed as a brown bat and opossum, educators captivated the audience with intriguing animal facts and opportunities to interact with the creatures up close.

NWP educators offered new, free drop-in programs for people of all ages in the nature center. Eight Discovery Day workshops drew over 450 participants to explore specific themes in the nature center on Saturdays. Another 285 people witnessed nine live animal feeding demonstrations during school breaks.

RECREATION AND LEISURE SERVICES

<i>Key Statistics</i>	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Target
Number of recreational activities offered	375	370	411	435	425
Number of visits to the Senior Fitness Center at LP Wilson	N/A	3,273	6,260	6,500	6,700
Number of rides the Transportation Unit provides annually (includes Caring Connection)	12,971	15,374	16,407	16,500	17,000
Number of elementary school-age children registrations for after-school & vacation programs	1,395	2,000	2,047	2,060	2,070
Number of school children attending environmental education classes at Northwest Park	2,665	3,440	4,158	4,200	4,300
Number of participants at Northwest Park community events and programs	3,500	3,680	3,973	4,150	4,300
Number of middle school and high school youth registrations for after-school and vacation programs	525	650	680	680	700
Number of participants at Youth Services Bureau community events	1,000	3,000	2,000	2,000	3,500
Number of meals served to senior and disabled persons through the Elderly Nutrition program	5,354	6,727	6,852	7,000	7,200
Number of medical equipment items borrowed from the lending closet	160	250	193	200	210

<i>Performance Measures</i>	FY 2024 Actual	FY 2025 Target	FY 2025 Estimate	FY 2026 Target
Retention rate for youth participants in after-school programs	85%	85%	85%	80%
Achieve a "good" or "very good" overall satisfaction rating by those who responded to the Annual Senior Center Survey	96%	95%	96%	95%
Total number of clubs led by senior center volunteers	25	26	27	27
Achieve a 90% average satisfaction rating for overall service by those who responded to the annual senior transportation survey	94%	95%	92%	95%
Achieve a 90% average satisfaction rating regarding on-time service on the senior transportation annual survey	92%	95%	90%	95%
Number of new recreation programs offered	16	20	30	20
Percentage of Recreation department program participant survey respondents that rate department programs as "good" or "very good"	90%	90%	95%	90%

RECREATION AND LEISURE SERVICES

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

Northwest Park is home to the Connecticut Valley Tobacco Museum, which preserves the rich history of the tobacco industry in the Connecticut River Valley. The museum contains many artifacts, as well as a collection of antique farm equipment used in the growing of shade and broadleaf tobacco.

FY 2026 Goals

1. Senior Transportation will continue efforts to enhance efficiency in the Dial-a-Ride Program by exploring ways to streamline the reservation process.
2. Senior Services will increase accessibility to fitness programs by accepting Renew Active benefits for senior exercise programs.
3. Enhance swim lessons offered by Recreation by fully implementing American Red Cross standards.
4. Explore additional opportunities for incorporating Northwest Park's heritage breed farm animals into educational programming.
5. Increase summer recreation opportunities by implementing a Recreation-on-the-Move Neighborhood Program.

SPECIAL REVENUE FUNDS AND AMERICAN RESCUE FUNDS (ARF)

Recreation & Leisure Services

		FY 2025				FY 2026		
		Beginning	Projected	Estimated	Projected	Projected	Budgeted	Projected
Project #	Project Name	Balance	Revenue	Expenditures	Balance	Revenue	Expenditures	Balance
Recreation/Facilities Management								
1928	ARF - Health and Wellness Initiative	33,560	-	33,560	-	-	-	-
2002	Youth Theatre	14,890	22,000	20,000	16,890	22,000	20,000	18,890
2004	Fran Elligers Memorial Fund	1,226	350	1,220	356	350	-	706
2007	Teen-A-Rama	38,154	488,100	475,750	50,504	565,420	535,540	80,384
2009	O'Brien Field Rental	8,092	1,500	-	9,592	1,500	-	11,092
2018	Live-n-Learn	42,458	21,700	17,860	46,298	27,000	24,530	48,768
2045	Dog Park	3,554	-	-	3,554	-	-	3,554
4022	River Walkways	19,996	-	-	19,996	-	-	19,996
		161,930	533,650	548,390	147,190	616,270	580,070	183,390
Senior Services								
1991	ARF - Elderly Lunch Program	-	31,470	31,470	-	-	-	-
2300	Windsor Senior Center	46,421	89,600	66,350	69,671	90,200	72,090	87,781
2333	CT Healthy Living - Tai Chi	-	2,880	2,880	-	2,880	2,880	-
2334	Elderly Lunch Program	-	40,000	8,530	31,470	-	31,470	-
2351	State ARPA Funding for Senior Centers	83,128	-	39,700	43,428	-	21,000	22,428
2352	Blue Hills Civic Grant	-	15,000	15,000	-	-	-	-
		129,549	178,950	163,930	144,569	93,080	127,440	110,209
Transportation								
1983	ARF - Dial-A-Ride Van	-	55,750	55,750	-	-	-	-
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	NCAAA* Grant	-	6,000	6,000	-	6,000	6,000	-
		-	108,560	108,560	-	52,810	52,810	-
Youth Services Bureau								
1937	ARF - YSB STEP Expansion	-	41,800	41,800	-	-	-	-
2010	Positive Youth Development	18,854	-	5,000	13,854	1,500	5,000	10,354
2077	Youth Services Bureau	-	18,830	18,830	-	21,090	21,090	-
2078	YSB Enhancement Grant	-	10,750	10,750	-	-	-	-
2079	Local Prevention Council	-	5,340	5,340	-	5,340	5,340	-
2081	National Opioid Settlements	154,456	15,750	20,000	150,206	18,180	36,500	131,886
2082	DCF Juvenile Review Board Grant	-	13,000	13,000	-	-	-	-
2083	DECD Youth Violence Prevention	-	15,000	15,000	-	-	-	-
		173,310	120,470	129,720	164,060	46,110	67,930	142,240
Northwest Park Educational/Recreational Activities								
2016	Passage Program	2,720	-	-	2,720	-	-	2,720
2204	Northwest Park Nature Camp/Clubs	104,790	105,630	94,310	116,110	110,430	111,180	115,360
2207	Friends of Northwest Park	5,970	21,780	21,780	5,970	15,000	15,000	5,970
2208	Northwest Park Shop	14,246	15,000	10,240	19,006	15,000	10,240	23,766
2210	NWP Environ. Education Programs	26,813	58,500	57,660	27,653	62,000	68,990	20,663
2211	Northwest Park Tobacco Museum	274	15,150	15,150	274	16,150	16,150	274
		154,813	216,060	199,140	171,733	218,580	221,560	168,753
Northwest Park Facility/Property Management								
2325	NWP Facilities Rentals	29,026	21,180	22,720	27,486	26,280	26,280	27,486
		29,026	21,180	22,720	27,486	26,280	26,280	27,486
		648,628	1,178,870	1,172,460	655,038	1,053,130	1,076,090	632,078

*North Central Area Agency on Aging

Recreation & Leisure Services (cont.)

#1928 - ARF 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 health needs by encouraging them to engage in a range of educational, social and leisure activities.

#1937 - ARF 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 participation in the Youth Services Bureau Summer Teen Employment Program, which pays Windsor youth a weekly stipend for hours spent conducting in-classroom learning and project work around Windsor.

#1983 - ARF Dial-A-Ride Van - Under the Community Health & Wellness focus area of the ARF Grant; these funds were used to purchase a wheelchair-accessible minivan to transport Dial-A-Ride clients and residents to and from their homes, town facilities, medical appointments, shopping destinations and more.

#1991 - ARF Elderly Lunch Program - Under the Community Health & Awareness focus area of the ARF Grant; these funds were appropriated to supplant the CT Renewal Team senior lunch services to allow for partial program funding into FY 2026.

#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.

#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 Rentals - 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.

#2334 - Elderly Lunch Program - Funds are used to provide hot meals and a part time coordinator salary that were previously provided by CT Renewal Team.

#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.

#2352 - Blue Hills Civic Grant - Funds were given by the Blue Hills Civic Association and will be used to hire Windsor teens as temporary part time staff to assist in yard cleanup and beautification of at-risk and home-bound seniors, as well as to provide adults over the age of 55 with free pool passes for access to the pools and swim lessons.

#3889 - NCAA 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 2024	FY 2025		FY 2026	
	Actual	Budget	Estimate	Proposed	Adopted
Personnel	536,144	567,500	560,400	583,150	583,150
Supplies	11,267	10,700	11,510	10,200	10,200
Services	8,735	15,570	17,670	17,970	17,970
Maintenance & Repair	-	500	500	500	500
Grants & Contributions	560	7,000	7,000	7,000	7,000
Capital Outlay	-	-	-	-	-
Energy & Utility	6,538	8,900	8,900	8,900	8,900
Total	563,244	610,170	605,980	627,720	627,720

* 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		FY 2026	
	Actual	Budget	Estimate	Proposed	Adopted
General Fund - Human Services	546,813	571,470	564,560	593,690	593,690
Grants	15,390	26,000	29,150	26,000	26,000
Donations	1,041	12,700	12,270	8,030	8,030
<i>Subtotal: Special Revenue Funds</i>	<i>16,431</i>	<i>38,700</i>	<i>41,420</i>	<i>34,030</i>	<i>34,030</i>
Total	563,244	610,170	605,980	627,720	627,720

Personnel Requirements

Full Time Equivalents (FTE)	FY 2024	FY 2025		FY 2026	
	Actual	Budget	Estimate	Proposed	Adopted
Regular Full Time Employees	4.17	4.17	4.13	4.17	4.17
Regular Part Time Employees	2.34	2.58	2.43	2.69	2.69
Temporary/Seasonal Employees	0.30	0.25	0.22	0.12	0.12
Total FTEs	6.81	7.00	6.78	6.98	6.98

Budget Commentary

The overall FY 25 expenditures are expected to come in under budget by \$4,190 or 0.7% as a result of using grant funds as well as a partial year vacancy. The FY 25 General Fund expenditures are expected to come in under budget by \$6,910 or 1.2% for the year same reasons. The overall FY 26 proposed budget reflects an increase of \$17,550 or 2.9% as compared to the FY 25 budget primarily due to the increased Personnel cost offset with the use of grant funding. The FY 26 General Fund budget reflects an increase of \$22,220 or 3.9% compared to the FY 25 budget primarily due to Personnel costs.

HUMAN SERVICES EXPENDITURE BREAKDOWN BY FUND

General Fund Expenditures:

Expenditures by Category	FY 2024	FY 2025		FY 2026	
	Actual	Budget	Estimate	Proposed	Adopted
Personnel	525,976	550,000	542,140	571,120	571,120
Supplies	8,206	6,200	6,200	6,200	6,200
Services	7,093	6,870	7,820	7,970	7,970
Maintenance & Repair	-	500	500	500	500
Grants & Contributions	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Energy & Utility	5,538	7,900	7,900	7,900	7,900
Total	546,813	571,470	564,560	593,690	593,690

Town Support for Education and Charges to Other Department Expenditures:

Expenditures by Category	FY 2024	FY 2025		FY 2026	
	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 2024	FY 2025		FY 2026	
	Actual	Budget	Estimate	Proposed	Adopted
Personnel	10,168	17,500	18,260	12,030	12,030
Supplies	3,061	4,500	5,310	4,000	4,000
Services	1,642	8,700	9,850	10,000	10,000
Maintenance & Repair	-	-	-	-	-
Grants & Contributions	560	7,000	7,000	7,000	7,000
Capital Outlay	-	-	-	-	-
Energy & Utility	1,000	1,000	1,000	1,000	1,000
Total	16,431	38,700	41,420	34,030	34,030

Total Expenditures (agrees with page H-1):

Expenditures by Category	FY 2024	FY 2025		FY 2026	
	Actual	Budget	Estimate	Proposed	Adopted
Personal Services	536,144	567,500	560,400	583,150	583,150
Supplies	11,267	10,700	11,510	10,200	10,200
Services	8,735	15,570	17,670	17,970	17,970
Maintenance & Repair	-	500	500	500	500
Grants & Contributions	560	7,000	7,000	7,000	7,000
Capital Outlay	-	-	-	-	-
Energy & Utility	6,538	8,900	8,900	8,900	8,900
Total	563,244	610,170	605,980	627,720	627,720

HUMAN SERVICES

Budget Information

Fiscal Year 2022-2026

Expenditures

Expenditures by Category *	FY 2022	FY 2023	FY 2024	FY 2025		FY 2026	
	Actual	Actual	Actual	Budget	Estimate	Proposed	Adopted
Personnel	434,410	505,268	536,144	567,500	560,400	583,150	583,150
Supplies	14,936	16,956	11,267	10,700	11,510	10,200	10,200
Services	17,190	9,181	8,735	15,570	17,670	17,970	17,970
Maintenance & Repair	45	730	-	500	500	500	500
Grants & Contributions	7,565	-	560	7,000	7,000	7,000	7,000
Capital Outlay	-	-	-	-	-	-	-
Energy & Utility	5,763	6,753	6,538	8,900	8,900	8,900	8,900
Total	479,909	538,888	563,244	610,170	605,980	627,720	627,720

* 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 2023	FY 2024	FY 2025		FY 2026	
	Actual	Actual	Actual	Budget	Estimate	Proposed	Adopted
General Fund - Human Services	449,265	516,110	546,813	571,470	564,560	593,690	593,690
Grants	27,963	15,872	15,390	26,000	29,150	26,000	26,000
Donations	2,680	6,906	1,041	12,700	12,270	8,030	8,030
<i>Subtotal: Special Revenue Funds</i>	<i>30,643</i>	<i>22,778</i>	<i>16,431</i>	<i>38,700</i>	<i>41,420</i>	<i>34,030</i>	<i>34,030</i>
Total	479,909	538,888	563,244	610,170	605,980	627,720	627,720

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 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
Personnel	567,500	560,400	583,150	583,150
Supplies	10,700	11,510	10,200	10,200
Services	15,570	17,670	17,970	17,970
Maintenance & Repair	500	500	500	500
Grants & Contributions	7,000	7,000	7,000	7,000
Capital Outlay	-	-	-	-
Energy & Utility	8,900	8,900	8,900	8,900
Total	610,170	605,980	627,720	627,720

* 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 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
General Fund - Human Services	571,470	564,560	593,690	593,690
Grants	26,000	29,150	26,000	26,000
Donations	12,700	12,270	8,030	8,030
<i>Subtotal: Special Revenue Funds</i>	<i>38,700</i>	<i>41,420</i>	<i>34,030</i>	<i>34,030</i>
Total	610,170	605,980	627,720	627,720

Personnel Requirements

Full Time Equivalents (FTE)	FY 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
Regular Full Time Employees	4.17	4.13	4.17	4.17
Regular Part Time Employees	2.58	2.43	2.69	2.69
Temporary/Seasonal Employees	0.25	0.22	0.12	0.12
Total	7.00	6.78	6.98	6.98

Budget Commentary

The overall FY 25 expenditures are expected to come in under budget by \$4,190 or 0.7% as a result of using grant funds as well as a partial year vacancy. The FY 25 General Fund expenditures are expected to come in under budget by \$6,910 or 1.2% for the same reasons. The overall FY 26 proposed budget reflects an increase of \$17,550 or 2.9% as compared to the FY 25 budget primarily due to Personnel costs offset with the reduced use of grant funding. The FY 26 General Fund proposed budget reflects an increase of \$22,220 or 3.9% compared to the FY 25 budget primarily due to Personnel costs.

SOCIAL SERVICES

Products & Services

Casework Services \$237,370

- Provide casework services and advocacy to seniors, adults with disabilities, families and individuals who reside in Windsor
- Provide information and referral services about local, state and federal social services programs to Windsor residents
- Provide counseling, education and eligibility enrollment choices related to Medicare, Medicare supplements, Medicare Advantage plans, prescription drug plans and Medicare Savings plans
- Triage and provide relocation support on interagency referrals from police, fire, EMS, mobile crisis units and the health department
- Partner with the Hartford Community Court to provide information and referrals to Windsor residents for treatment and support
- Serve as the Municipal Veteran's Service contact and Municipal Agent for the elderly
- Provide support services appointments at the main library as a convenient resource for Windsor center residents
- Collaborate with police to effectively support unsheltered residents in Windsor.

Basic Human Needs Programs \$206,190

- Manage the Windsor Food Bank with day and evening hours, Mobile Foodshare, Groceries to Go and more than 43 monthly food bank home deliveries, providing supplement nutritious food to individuals and households in need
- Schedule more than 90 volunteer shifts to support the daily operations of distributing food to residents
- Manage the annual turkey distribution program
- Determine 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 utility shutoff
- Partner with the Windsor Food and Fuel Bank to support on-going food drives, as well as fuel and basic needs assistance
- Chair the monthly Windsor Hunger Action Team meetings
- Collaborate with Journey Home and the Windsor Police Department to connect individuals experiencing homelessness with essential services and resources.

Support Services \$184,160

- Complete State of CT Renters Rebate applications for qualifying Windsor residents
- Participate in the Juvenile Review Board
- Collaborate with agencies, civic organizations and town departments to provide outreach and basic needs programs, including the WPD National Night Out, Senior Flu Clinic, Community Block Parties and Board of Education events
- Facilitate the Windsor Citizens Assisting Residents Everywhere by Sharing (C.A.R.E.S.) group, made up of volunteers who take on a wide variety of community projects
- Collaborate with the Windsor Housing Authority to offer a series of informational seminars to residents and staff
- Provide grandparents raising grandchildren with support, training and resources, together with the North Central Area Agency on Aging (NCAAA)
- Host educational programs on topics relevant to adults, seniors, families and low-income residents, focusing on nutrition, mental health and other life skills
- Collaborate with the Youth Services Bureau (YSB) to host the Step Into Helping program, offering free yard work services for qualifying Windsor residents
- Represent the town on state and regional committees to advocate for people in need
- Monitor the At-Risk Registry that identifies Windsor residents who might require extra assistance during an emergency
- Collaborate with Community Health Resources (CHR) and YSB on mental health support and education for the community
- Process applications and support for Project Santa (150 applications in 2024)
- Offer support services from Greater Hartford Legal Aid and the American Job Center.



Windsor Food Bank renovations

HUMAN SERVICES

FY 2025 Highlights

The Social Services team facilitated 47 community food drives with promotion, coordination of pick-ups, and sorting collected donations this year from organizations including the Kiwanis Canoe Race, Lions Club Food Drive, and many neighborhoods food drives in comparison to 37 last year.

The annual turkey distribution offered both day and evening pick-up hours with drive-thru service. There were 297 households registered compared to 270 last year. CT Foodshare generously provided us with 68 turkeys and 40 chickens. The Windsor Food Bank purchased the additional turkeys and chickens, ensuring we met the needs of the community.

Windsor C.A.R.E.S. successfully collected 2,231 pairs of new winter socks at Windsor sites including Windsor Town Hall, Windsor Public Library, Dom's Broad Street Eatery, Hairology, Wilson Branch, the Caring Connection Adult Day Center, Windsor Montessori School, The Bean and Windsor Police Department. The donations supported the Loomis Chaffee School Pelican Service Organization, led by senior Anna Bolwell. Anna's initiative, HOPE (Homeless Outreach by Pelicans Everywhere), aims to create 150-200 winter care packages. Other sock recipients included the Sage Park Middle School Clothing Closet and Windsor resident Mary Olive Barrett's foundation for the unsheltered.

Requests for fuel assistance steadily increased. Staff processed 132 applications to date as compared to 129 last year during the same time period.

The Windsor Food and Fuel Bank (WFFB) continues to be an invaluable partner 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 20 Windsor families with rent/ mortgage assistance in the past year.

Our partnership with the Windsor Housing Authority continues to strengthen in various capacities to deliver support and resources to its tenants. We actively performed outreach at Windsor Housing Authority (WHA) locations to promote the state-funded Renters Rebate program. 198 total Windsor applications were processed as compared to 172 last year. Of those, 84 were WHA residents. Informational workshops on a variety of topics, including energy assistance and emergency planning, were also facilitated by the Social Services team and offered at WHA facilities.

The department is working closely with the Hartford Community Court, with a Social Services caseworker overseeing a caseload of 22 Windsor residents charged with misdemeanor cases. This collaboration emerged after the Enfield Community Court closed, leading to Windsor cases being transferred to Hartford. The caseworker visits the Hartford Community Court twice a month to provide support, resources and referrals. By working together with the judge, public defender's office, state's attorney and Health Services, the goal is to address the underlying issues contributing to criminal behavior and reduce recidivism among Windsor residents.

Together with the Youth Services Bureau (YSB), we completed the second season of STEP into Helping this year. Young adults involved in the program provided free yard work services throughout the summer to residents registered on the Town of Windsor At-Risk Registry. This year, the program expanded to include seniors registered with the Social Services Groceries to Go senior food distribution program completing 21 houses, which was 11 more than last year.

The Connecticut Renewal Team (CRT) reinstated an in-house staff person in FY 24 to work out of the Social Services office at the L.P. Wilson Community Center with appointments twice a week. We continue to work together with CRT to offer assistance to residents who require extra support for energy assistance. This year, CRT increased their availability, offering appointments five days a week in the Social Services office.

HUMAN SERVICES

FY 2025 Highlights (continued)

In the past year, we formed a new collaboration with Greater Hartford Legal Aid to offer free consulting services in areas such as government benefits, housing, senior issues, employment laws and more. The Social Services Department hosts individual appointments for residents of all ages on the first Friday of every month with walk-ins welcome. The Senior Center also offers appointments specifically for residents aged 55 and older on the last Friday of each month.

Additionally, this year, the American Job Center (AJC), a division of the Connecticut Department of Labor, began offering monthly appointments at the Social Services office. The AJC provides workforce assistance to both job seekers and employers, including support with career guidance, cover letter writing, resume creation and conducting effective job searches.

<i>Key Statistics</i>	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Target
Number of times the food bank was utilized annually (duplicated number of households)	2,735	3,724	4,054	4,500	5,000
Participants in support groups and special events (duplicated number of actual participants per group)	251	62	244	75	350
Telephone and walk-in contacts related to case management	5,422	7,805	7,815	8,000	8,000
Inquiries and requests for energy assistance from Social Services staff	1,703	2,856	3,738	4,000	4,000

<i>Performance Measures</i>	FY 2024 Actual	FY 2025 Target	FY 2025 Estimate	FY 2026 Target
Total number of volunteer hours contributed to all social services programs	2,169	3,500	3,000	3,500
Achieve a “good” or “very good” rating of at least 80% of those clients participating in supplemental nutrition food programs	99%	100%	100%	100%

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

The recent renovation of the food bank space has resulted in improved operational efficiency and streamlined processes, enhancing overall service delivery. These upgrades have contributed to a more effective and responsive service delivery, aligning with our commitment to excellent customer service for our clients.

HUMAN SERVICES

FY 2026 Goals

1. Increase attendance at the longest table from 169 to 250 participants by implementing wider marketing outreach to families during the spring of 2025 in partnership with the Board of Education and the Hunger Action Team to raise awareness about hunger in our local community and foster greater community engagement.
2. Maintain ongoing collaboration with the Windsor Police Department to enhance referrals to Journey Home through our improved outreach efforts for unsheltered individuals.

SPECIAL REVENUE FUNDS

Human Services

Project #	Project Name	Beginning Balance (7/1/24)	FY 2025		Projected Balance (6/30/25)	FY 2026		Projected Balance (6/30/26)
			Projected Revenue	Estimated Expenditures		Projected Revenue	Budgeted Expenditures	
3816	Human Services Assistance Fund	52,553	-	8,000	44,553	-	8,000	36,553
3840	Community Partnership Funds	22,511	7,230	8,000	21,741	-	8,000	13,741
3514/3522	NCAAA* Groceries To Go	-	5,920	5,920	-	5,000	5,000	-
3520/3521	NCAAA* Grandparents & Kinship	-	7,680	7,680	-	5,000	5,000	-
3867	Windsor Food and Fuel Bank	2,489	11,440	11,440	2,489	7,810	8,030	2,269
3901	Social Services Donations	380	-	380	-	-	-	-
		77,933	32,270	41,420	68,783	17,810	34,030	52,563

*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.

#3514/3522 - NCAAA Groceries to Go Grant - Funds from this account support part time hours and supplies for the Groceries To Go program.

#3520/3521 - 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 - 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 2024	FY 2025		FY 2026	
	Actual	Budget	Estimate	Proposed	Adopted
Personnel	698,655	711,650	669,700	716,760	716,760
Supplies	24,793	35,950	81,870	27,920	27,920
Services	115,515	131,160	132,490	107,110	107,110
Maintenance & Repair	1,890	1,800	1,800	1,850	1,850
Grants & Contributions	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Energy & Utility	11,968	14,850	17,530	14,500	14,500
Total	852,821	895,410	903,390	868,140	868,140

* 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		FY 2026	
	Actual	Budget	Estimate	Proposed	Adopted
General Fund - Health Services	613,307	645,000	632,790	692,880	692,880
Grants	187,486	203,110	220,900	115,560	115,560
Donations	-	-	-	-	-
User Fees	52,028	47,300	49,700	59,700	59,700
<i>Subtotal: Special Revenue Funds</i>	<i>239,514</i>	<i>250,410</i>	<i>270,600</i>	<i>175,260</i>	<i>175,260</i>
Total	852,821	895,410	903,390	868,140	868,140

Personnel Requirements

Full Time Equivalents (FTE)	FY 2024	FY 2025		FY 2026	
	Actual	Budget	Estimate	Proposed	Adopted
Regular Full Time Employees	5.00	5.00	4.85	5.00	5.00
Regular Part Time Employees	1.29	1.33	1.33	1.33	1.33
Temporary/Seasonal Employees	0.86	0.93	0.78	0.25	0.25
Total	7.15	7.26	6.96	6.58	6.58

Budget Commentary

The overall FY 25 expenditures are expected to come in over budget by \$7,980 or 0.9% due to an increase in available grant funding used for additional Personnel, Supplies and Services costs. The FY 25 General Fund expenditures are expected to be under budget by \$12,210 or 1.9% due to the unanticipated increase in grant funds. The overall FY 26 proposed budget reflects a decrease of \$27,270 or 3.0% as compared to the FY 25 budget due to a decrease in available grant funding. The FY 26 General Fund proposed budget reflects an increase of \$47,880 or 7.4% due to a decrease in grant funding, as well as an increase in Personnel costs.

HEALTH SERVICES EXPENDITURE BREAKDOWN BY FUND

General Fund Expenditures:

Expenditures by Category	FY 2024	FY 2025		FY 2026	
	Actual	Budget	Estimate	Proposed	Adopted
Personnel	552,902	580,800	568,590	627,420	627,420
Supplies	4,512	5,600	5,600	6,150	6,150
Services	43,049	43,600	43,600	43,560	43,560
Maintenance & Repair	1,890	1,800	1,800	1,850	1,850
Grants & Contributions	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Energy & Utility	10,954	13,200	13,200	13,900	13,900
Total	613,307	645,000	632,790	692,880	692,880

Town Support for Education and Charges to Other Department Expenditures:

Expenditures by Category	FY 2024	FY 2025		FY 2026	
	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 2024	FY 2025		FY 2026	
	Actual	Budget	Estimate	Proposed	Adopted
Personnel	145,753	130,850	101,110	89,340	89,340
Supplies	20,281	30,350	76,270	21,770	21,770
Services	72,466	87,560	88,890	63,550	63,550
Maintenance & Repair	-	-	-	-	-
Grants & Contributions	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Energy & Utility	1,014	1,650	4,330	600	600
Total	239,514	250,410	270,600	175,260	175,260

Total Expenditures (agrees with page I-1):

Expenditures by Category	FY 2024	FY 2025		FY 2026	
	Actual	Budget	Estimate	Proposed	Adopted
Personnel	698,655	711,650	669,700	716,760	716,760
Supplies	24,793	35,950	81,870	27,920	27,920
Services	115,515	131,160	132,490	107,110	107,110
Maintenance & Repair	1,890	1,800	1,800	1,850	1,850
Grants & Contributions	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Energy & Utility	11,968	14,850	17,530	14,500	14,500
Total	852,821	895,410	903,390	868,140	868,140

HEALTH SERVICES

Budget Information

Fiscal Year 2022-2026

Expenditures

Expenditures by Category *	FY 2022	FY 2023	FY 2024	FY 2025		FY 2026	
	Actual	Actual	Actual	Budget	Estimate	Proposed	Adopted
Personnel	606,747	608,330	698,655	711,650	669,700	716,760	716,760
Supplies	26,304	15,622	24,793	35,950	81,870	27,920	27,920
Services	211,554	59,922	115,515	131,160	132,490	107,110	107,110
Maintenance & Repair	5,077	1,730	1,890	1,800	1,800	1,850	1,850
Grants & Contributions	1,000	-	-	-	-	-	-
Capital Outlay	640	-	-	-	-	-	-
Energy & Utility	10,923	11,486	11,968	14,850	17,530	14,500	14,500
Total	862,245	697,090	852,821	895,410	903,390	868,140	868,140

* 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 2023	FY 2024	FY 2025		FY 2026	
	Actual	Actual	Actual	Budget	Estimate	Proposed	Adopted
General Fund - Health Services	508,539	556,428	613,307	645,000	632,790	692,880	692,880
Grants	209,963	109,634	187,486	203,110	220,900	115,560	115,560
Donations	-	-	-	-	-	-	-
User Fees	143,744	31,028	52,028	47,300	49,700	59,700	59,700
<i>Subtotal: Special Revenue Funds</i>	<i>353,706</i>	<i>140,662</i>	<i>239,514</i>	<i>250,410</i>	<i>270,600</i>	<i>175,260</i>	<i>175,260</i>
Total	862,245	697,090	852,821	895,410	903,390	868,140	868,140

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 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
Personnel	257,530	245,450	269,300	269,300
Supplies	4,400	4,400	4,950	4,950
Services	59,210	62,220	62,170	62,170
Maintenance & Repair	1,700	1,700	1,750	1,750
Grants & Contributions	-	-	-	-
Capital Outlay	-	-	-	-
Energy & Utility	8,960	8,960	9,630	9,630
Total	331,800	322,730	347,800	347,800

* 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 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
General Fund - Health Services	278,230	273,730	298,600	298,600
Grants	25,570	21,000	21,200	21,200
Private Contributions	-	-	-	-
Reimbursements	-	-	-	-
User Fees	28,000	28,000	28,000	28,000
<i>Subtotal: Special Revenue Funds</i>	<i>53,570</i>	<i>49,000</i>	<i>49,200</i>	<i>49,200</i>
Total	331,800	322,730	347,800	347,800

Personnel Requirements

Full Time Equivalents (FTE)	FY 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
Regular Full Time Employees	1.67	1.59	1.67	1.67
Regular Part Time Employees	0.92	0.92	0.92	0.92
Temporary/Seasonal Employees	0.20	0.20	0.20	0.20
Total	2.79	2.71	2.79	2.79

Budget Commentary

The overall FY 25 expenditures are expected to come in under budget by \$9,070 or 2.7% due to a partial year vacancy. The FY 25 General Fund expenditures are expected to come in under budget by \$4,500 or 1.6% primarily due to the same reason. The overall FY 26 proposed budget reflects an increase of \$16,000 or 4.8% as compared to the FY 25 budget due to Personnel costs and Services. The FY 26 General Fund proposed budget reflects an increase of \$20,370 or 7.3% primarily due to an increase in Personnel costs, as well as a lack of state funding for a multi-year Lead Poisoning Epidemiological Investigations grant.

INSPECTION AND REGULATION

Products & Services

Food Safety \$101,660

- Issue permits and inspect 172 permanent food service establishments
- Issue permits to approximately 116 temporary food operations conducted at community events
- Conduct a plan review for all new and renovated food service establishments
- Investigate all complaints of improper food sanitation and all reports of alleged foodborne disease
- Monitor all food recalls
- Conduct educational sessions and updates for food service managers, employees and civic groups.

Drinking Water Protection \$10,720

- Perform sanitary surveys and issue permits for private drinking water well construction or repair
- Review well water analyses required after well construction or upon the sale of dwellings with private water supplies
- Respond to water quality questions and complaints.

Waste Water Disposal \$30,190

- Investigate soil conditions, review plans, issue construction permits, inspect construction and issue discharge permits for new, repaired or reconstructed private on-site sewage disposal systems
- Investigate complaints of improper sewage discharge or overflow and coordinate with the MDC as needed
- Review and approve building additions and new pool locations, etc. for properties served by septic systems
- Continue to monitor CT Department of Transportation compliance with glycol discharge from Bradley International Airport to Rainbow and Seymour Hollow Brooks.

Public Health Nuisances \$116,520

- Receive and investigate more than 350 complaints and issue over 100 abatement orders as necessary, including, but not limited to, property maintenance, housing, refuse and litter, hazardous materials, air pollution odors and noise
- Maintain a vacant property nuisance abatement program.

Institutional Health and Safety \$8,630

- Inspect for compliance with state regulations and licensing requirements and investigate any complaints of unsanitary conditions at 11 public and private schools, 6 day care centers, 16 public/semi-public swimming pools and spas, 2 youth resident and day camps, 4 group homes, parks and public playgrounds, 1 school infirmary, 6 hotels, motels and salons.

Emergency & Hazardous Situations \$29,160

- Coordinate with Fire Department and the CT Department of Energy & Environmental Protection (DEEP) in the investigation and mitigation of hazardous material incidents
- Respond to potential bio-terror incidents (63 since 2002) as a member of the town's Biohazard Assessment Response Team
- Exercise 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 requested
- Provide 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 activities
- Review, approve and monitor relocation cases together with Social Services.

Mosquito Control \$44,170

- Organize, monitor, direct and assess treatment of town-owned property by a licensed mosquito contractor to prevent mosquito breeding
- Treat approximately 4,600 storm water drainage catch basins multiple times from June through September to prevent mosquito breeding
- Distributed over 100 mosquito "dunk packets" to Windsor residents free of charge and educate residents so that they can treat standing water on their property
- Advise residents on tick identification and infection associated with Lyme disease.

Environmental Assessment \$6,750

- Review proposed site developments for compliance with public health, safety and environmental statutes and regulations
- Assist realtors, consultants, property owners and others with environmental and health-related questions.

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 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
Personnel	308,920	284,880	308,890	308,890
Supplies	8,780	18,700	4,570	4,570
Services	34,360	59,110	34,140	34,140
Maintenance & Repair	100	100	100	100
Grants & Contributions	-	-	-	-
Capital Outlay	-	-	-	-
Energy & Utility	3,490	3,490	3,520	3,520
Total	355,650	366,280	351,220	351,220

* 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 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
General Fund - Health Services	279,370	271,730	293,220	293,220
Grants	75,280	93,550	57,000	57,000
Private Contributions	-	-	-	-
Reimbursements	-	-	-	-
User Fees	1,000	1,000	1,000	1,000
<i>Subtotal: Special Revenue Funds</i>	<i>76,280</i>	<i>94,550</i>	<i>58,000</i>	<i>58,000</i>
Total	355,650	366,280	351,220	351,220

Personnel Requirements

Full Time Equivalents (FTE)	FY 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
Regular Full Time Employees	2.15	2.11	2.15	2.15
Regular Part Time Employees	0.36	0.36	0.36	0.36
Temporary/Seasonal Employees	0.50	0.06	0.05	0.05
Total	3.01	2.53	2.56	2.56

Budget Commentary

The overall FY 25 expenditures are expected to come in over budget by \$10,630 or 3.0% due to an increase in funding for the Preventative Health Strategies for Suicide Prevention grant. The FY 25 General Fund budget is projected to come in under budget by \$7,640 or 2.7% due to the same reasons mentioned above, as well as a partial year staff vacancy. The overall FY 26 proposed budget reflects a decrease of \$4,430 or 1.2% as compared with the FY 25 budget. The FY 26 General Fund proposed budget reflects an increase of \$13,850 or 5.0% as compared to the FY 25 budget due primarily to increased Personnel costs.

DISEASE PREVENTION AND CONTROL

Products & Services

Community Assessment \$107,720

- 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 schools' nursing, community health and public health programs to offer internship opportunities to students especially when there is an interest in community assessment.

Epidemiological Investigations \$117,530

- 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, diphtheria, hepatitis, HIV, influenza, lead poisoning in children and adults, 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 network with CT Public Health Nurses. In addition, CAPHN and its members are writing the Orientation Guide for Public Health Nurses in CT to enhance the practice and consistency of public health nursing practice in CT.

Community Programs \$125,970

- 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 and food insecurity 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
- 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
- Provide educational opportunities for public health and nursing students. Opportunities may include precepting, lecturing and/or mentoring
- 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 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
Personnel	104,870	100,760	90,940	90,940
Supplies	22,370	58,370	18,000	18,000
Services	26,230	3,060	2,700	2,700
Maintenance & Repair	-	-	-	-
Grants & Contributions	-	-	-	-
Capital Outlay	-	-	-	-
Energy & Utility	1,050	3,730	-	-
Total	154,520	165,920	111,640	111,640

* 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 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
General Fund - Health Services	78,800	76,250	80,940	80,940
Grants	57,420	68,970	-	-
Private Contributions	-	-	-	-
Reimbursements	-	-	-	-
User Fees	18,300	20,700	30,700	30,700
<i>Subtotal: Special Revenue Funds</i>	<i>75,720</i>	<i>89,670</i>	<i>30,700</i>	<i>30,700</i>
Total	154,520	165,920	111,640	111,640

Personnel Requirements

Full Time Equivalents (FTE)	FY 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
Regular Full Time Employees	0.69	0.73	0.69	0.69
Regular Part Time Employees	0.05	0.05	0.05	0.05
Temporary/Seasonal Employees	0.23	0.52	-	-
	0.97	1.30	0.74	0.74

Budget Commentary

The overall FY 25 expenditures are expected to come in over budget by \$11,400 or 7.4% due to an increase in funding for the CDC Immunizations & Vaccines for Children grant, as well a decrease in anticipated spending in the prior year for this same grant. The FY 25 General Fund is expected to come in under budget by \$2,550 or 3.2% due to the re-allocation of funding from this same grant. The overall FY 26 proposed budget reflects a decrease of \$42,880 or 27.8% as compared to the FY 25 budget due to the expiration of the CDC Immunizations & Vaccines for Children grant. The FY 26 General Fund proposed budget reflects an increase of \$2,140 or 2.7% due to Personnel costs.

CLINIC SERVICES

Products & Services

Health Screenings \$20,990

- The Senior Health and Wellness Fair was held at the L.P. Wilson Community Center. Windsor Health Department received and administered 140 high dose flu vaccines to persons who were eligible. The standard dose of the flu vaccines was also administered
- Hosted Take the Time Mobile Mammography Program through Hartford Hospital biannually. Twenty-four women were screened in FY 24.

Immunization Clinics \$70,920

- Administer approximately 450 doses of seasonal flu vaccine to Windsor and South Windsor citizens 18 years of age and older, school faculty, 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
- Partner with Beacon Pharmacy to provide access to COVID-19 vaccines for adults and children
- Offer a Neurodivergent-friendly vaccine clinic and partner with Beacon Pharmacy and River Street School.

Health Services \$19,730

- 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 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
Personnel	40,330	38,610	47,630	47,630
Supplies	400	400	400	400
Services	11,360	8,100	8,100	8,100
Maintenance & Repair	-	-	-	-
Grants & Contributions	-	-	-	-
Capital Outlay	-	-	-	-
Energy & Utility	1,350	1,350	1,350	1,350
Total	53,440	48,460	57,480	57,480

* 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.

Funding Source	FY 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
General Fund - Health Services	8,600	11,080	20,120	20,120
Grants	44,840	37,380	37,360	37,360
Private Contributions	-	-	-	-
Reimbursements	-	-	-	-
User Fees	-	-	-	-
<i>Subtotal: Special Revenue Funds</i>	<i>44,840</i>	<i>37,380</i>	<i>37,360</i>	<i>37,360</i>
Total	53,440	48,460	57,480	57,480

Personnel Requirements

Full Time Equivalents (FTE)	FY 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
Regular Full Time Employees	0.49	0.43	0.49	0.49
Regular Part Time Employees	-	-	-	-
Temporary/Seasonal Employees	-	-	-	-
Total	0.49	0.43	0.49	0.49

Budget Commentary

The overall FY 25 expenditures are expected to come in under budget by \$4,980 or 9.3% due to a decrease in the Public Health Emergency Preparedness Grant. The FY 25 General Fund is expected to come in over budget by \$2,480 or 28.8% due to a shift in Personnel costs. The overall FY 26 proposed budget reflects an increase of \$4,040 or 7.6% mostly due to an increase in Personnel costs. The FY 26 General Fund proposed budget reflects an increase of \$11,520 as compared to the FY 25 budget due to the decrease of the Public Health Emergency Preparedness Grant.

EMERGENCY MANAGEMENT

Products & Services

Emergency Response \$21,110

- 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.

Local Homeland Security \$36,370

- 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 2025 Highlights

The Health Department has been involved with a number of grant initiatives including Workforce Development, Lead Inspection, Public Health Emergency Planning (PHEP), Mental Health Promotion and Suicide Prevention and the Supplemental Funding for Immunization Activities grant.

The Local Health Department supplemental funding for Immunization Activities Grant was accepted for \$95,375. These grant funds have been used to complete a Rapid Community Assessment (RCA – 358 respondents), create 3 Public Service Announcements (PSAs) with trusted messengers (Pastor Massey, Ahsan Saghir and Police Officer Shani Grey) and develop a CT WiZ Informational Card that was endorsed by CT DPH. A Neurodivergent-friendly clinic was held in partnership with Beacon Pharmacy; however, the clinic did not attract a high number of individuals. A similar clinic will be planned in FY 26 with a number of modifications. Plans for the next six months include the purchase of vaccine information for the schools and Windsor primary care offices and additional community outreach.

The department offered 25 flu vaccine clinics as well as two COVID-19 and flu vaccine clinics that were in partnership with Beacon Pharmacy. The Health Department vaccinated 450 individuals and Beacon Pharmacy vaccinated 47 people, including children and homebound individuals. Clinics were held publicly, as well as at private businesses and schools, including Windsor Public Schools and River Street School. The Health Department maintained its partnership with the South Windsor Health Department and held a clinic for the Town of South Windsor staff. The Health Department continued to provide 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 hosted eight University of Hartford Senior Nursing Students this year and the students rotated to the Caring Connection Adult Day Center and the Health Department. These educational opportunities expose students to public health roles and responsibilities and may play a part in succession planning and workforce development.

The Health Department received the contract for the Preventive Health and Health Services Block Grant in August 2024. Due to the delay, the first funding period was two months. The Health Department held a therapy dog visit at the Windsor Library and Gadget, Tiny Teddy and Smudge visited with patrons. A QPR course (Question, Persuade, Refer) was offered in partnership with Amplify at the Windsor Library. QPR is a suicide intervention program and provides information to participants to use in the event that they encounter an individual considering suicide. The Mental Health Speaker Series was launched and Matt Bellace, PhD, was the selected speaker. Dr. Bellace is a speaker, comedian and best-selling author and he presented an evening program for parents and adults. This was followed the next day by student assemblies at Loomis Chaffee, Madina Academy and Sage Park Middle School. Nearly 1,200 students heard his message on natural highs, emotional resilience and mental health. This mental health and suicide prevention program has been branded “Minds Matter”.

The Health Department sanitarians have devoted time reviewing food establishment plan review applications for proposed new establishments, as well as for the remodeling of already existing establishments. New establishments that have recently opened include Florette's Caribbean Restaurant, located at 550 Windsor Avenue; Amazing Ackee + Likkle Patty Shop, located at 296 Broad Street; and City Line Convenience, located at 11 Wilson Avenue. The food establishments that are anticipated to open in the near future include Don's Kitchen, located at 550 Windsor Avenue; Tulsi's, located at 216 Broad Street; Noble Gas along with Dunkin Donuts, both located at 2200 Day Hill Road; Giovanni's new location at 550 Windsor Avenue; and Sauls Eclectic Eatery inside the Dudleytown Brewing Company, located at 1001 Day Hill Road. Additionally, Meagan Bartley, Sanitarian in the department, recently obtained her State of Connecticut Phase II Subsurface Sewage Disposal certification.

Emergency management this year focused on the new software packages that will be used for reporting incidents to the State of CT and FEMA. Part of the software enables real time reporting of incidents and the associated costs of these incidents to the State for emergency declarations and the reimbursements incurred by the town, if an emergency is declared.

HEALTH SERVICES

<i>Key Statistics</i>	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Target
Number of total flu vaccines administered	585	526^	468	480	500
Number of mandatory reportable diseases, emergency illnesses and health conditions reported and reviewed*	325*	345*	432*	400*	400*
Number of animals tested for rabies/number tested positive	3/1	2/0	2/1	2/0	2/0
Number of children reported as having blood lead levels exceeding 3.5µg/dL**	4	5	4	6	6
Number of residential larvicide packets distributed	42	30	98	100	100
Number of public nuisance complaints received***	339	335	350	350	350
Number of housing units relocated under the Uniform Relocation Act	10	2	2	6	2
Number of housing complaints resulting in corrective actions	37	13	25	35	35
Number of bicycle helmets sold	34	36	22	25	25

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

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

**Minimum blood level required to be reported to Director of Health and requiring follow-up by Health Department staff – lowered from 5.0µg/dL to 3.5µg/dL 1/1/2023.

***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.

<i>Performance Measures</i>	FY 2024 Actual	FY 2025 Target	FY 2025 Estimate	FY2026 Target
Percentage of required food service inspections performed	100%	100%	70%	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...

The Health Department sent 65 ticks to the Connecticut Agriculture Experiment Station (CAES) over the past 5 years. CAES identifies the ticks and tests them for bacteria and/or viruses that cause disease. This information may be used to determine treatment.

HEALTH SERVICES

FY 2026 Goals

1. Use the Community Health Needs Assessment (CHNA) results to plan a comprehensive program to address the mental health needs of Windsor residents.
2. Pilot a clinical rotation for nursing students at the Flu Vaccine Clinic at the Senior Health and Wellness Fair.
3. Update the town's Emergency Operations Plan by April 2026.

SPECIAL REVENUE FUNDS

Health Services

Project #	Project Name	FY 2025				FY 2026		
		Beginning Balance (7/1/24)	Projected Revenue	Estimated Expenditures	Projected Balance (6/30/25)	Projected Revenue	Budgeted Expenditures	Projected Balance (6/30/26)
3808	Clinic Services	85,593	20,700	20,700	85,593	30,700	30,700	85,593
3814	Bike & Ski Safety Equipment	4,269	1,000	1,000	4,269	1,000	1,000	4,269
3896	Emergency Mgmt Performance Grant	(15,301)	15,000	2,380	(2,681)	-	2,360	(5,041)
3897	Property Maintenance Remediation/Relocation	11,225	43,000	28,000	26,225	15,000	28,000	13,225
3916	Public Health Emergency Preparedness	-	35,000	35,000	-	35,000	35,000	-
3917	CDC Immunizations & Vaccines for Children	-	68,970	68,970	-	-	-	-
3919	DPH Workforce Development Grant	60,147	-	21,000	39,147	-	21,200	17,947
3920	Preventative Health Strategies: Suicide Prevention	-	93,550	93,550	-	57,000	57,000	-
		145,933	277,220	270,600	152,553	138,700	175,260	115,993

#3808 - Clinic Services - This fund is for the flu vaccine clinics that are offered each year by the Health Department. Private insurance companies and Medicare are billed for the flu vaccines that are administered and those reimbursements are deposited into this account. The balance in this fund is used to purchase flu vaccines and clinic supplies for future clinics. Fees charged are listed 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).

#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 the funding period is 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).

#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 with a funding period of 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 with a funding period of 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 2024	FY 2025		FY 2026	
	Actual	Budget	Estimate	Proposed	Adopted
Personnel	1,430,663	1,531,760	1,531,300	1,601,990	1,601,990
Supplies	262,070	217,840	220,050	217,140	217,140
Services	58,816	68,410	71,200	76,910	76,910
Maintenance & Repair	99,915	81,350	81,350	83,360	83,360
Grants & Contributions	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Energy & Utility	124,437	169,540	166,240	170,500	170,500
Total	1,975,901	2,068,900	2,070,140	2,149,900	2,149,900

* 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 2024	FY 2025		FY 2026	
	Actual	Budget	Estimate	Proposed	Adopted
General Fund - Library Services	1,875,646	1,991,200	1,987,440	2,064,550	2,064,550
Grants	6,312	21,200	25,200	20,000	20,000
Donations	22,000	26,000	27,000	31,350	31,350
User Fees	41,943	30,500	30,500	34,000	34,000
American Rescue Funds (ARF)	30,000	-	-	-	-
<i>Subtotal: Special Revenue Funds</i>	<i>100,255</i>	<i>77,700</i>	<i>82,700</i>	<i>85,350</i>	<i>85,350</i>
Total	1,975,901	2,068,900	2,070,140	2,149,900	2,149,900

Personnel Requirements

Full Time Equivalents (FTE)	FY 2024	FY 2025		FY 2026	
	Actual	Budget	Estimate	Proposed	Adopted
Regular Full Time Employees	9.60	10.00	10.00	10.00	10.00
Regular Part Time Employees	9.84	9.11	9.11	9.11	9.11
Temporary/Seasonal Employees	0.18	-	-	-	-
Total	19.62	19.11	19.11	19.11	19.11

Budget Commentary

The overall FY 25 expenditures are expected to come in over budget by \$1,240 primarily due to program management software purchased with Special Revenue Funds. The FY 25 General Fund expenditures are expected to come in under budget by \$3,760 mostly due to Energy & Utility savings. The overall FY 26 proposed budget reflects an increase of \$81,000 or 3.9% as compared to the FY 25 budget due to Personnel costs and anticipated donations from the Windsor Library Association for library programs. The FY 26 General Fund proposed budget reflects an increase of \$73,350 or 3.7% due to Personnel costs.

LIBRARY SERVICES EXPENDITURE BREAKDOWN BY FUND

General Fund Expenditures:

Expenditures by Category	FY 2024	FY 2025		FY 2026	
	Actual	Budget	Estimate	Proposed	Adopted
Personnel	1,394,668	1,531,760	1,531,300	1,601,990	1,601,990
Supplies	221,574	158,140	158,350	158,140	158,140
Services	35,052	50,410	50,200	50,560	50,560
Maintenance & Repair	99,915	81,350	81,350	83,360	83,360
Grants & Contributions	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Energy & Utility	124,437	169,540	166,240	170,500	170,500
Total	1,875,646	1,991,200	1,987,440	2,064,550	2,064,550

Town Support for Education and Charges to Other Department Expenditures:

Expenditures by Category	FY 2024	FY 2025		FY 2026	
	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 2024	FY 2025		FY 2026	
	Actual	Budget	Estimate	Proposed	Adopted
Personnel	35,995	-	-	-	-
Supplies	40,496	59,700	61,700	59,000	59,000
Services	23,764	18,000	21,000	26,350	26,350
Maintenance & Repair	-	-	-	-	-
Grants & Contributions	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Energy & Utility	-	-	-	-	-
Total	100,255	77,700	82,700	85,350	85,350

Total Expenditures (agrees with page J-1):

Expenditures by Category	FY 2024	FY 2025		FY 2026	
	Actual	Budget	Estimate	Proposed	Adopted
Personnel	1,430,663	1,531,760	1,531,300	1,601,990	1,601,990
Supplies	262,070	217,840	220,050	217,140	217,140
Services	58,816	68,410	71,200	76,910	76,910
Maintenance & Repair	99,915	81,350	81,350	83,360	83,360
Grants & Contributions	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Energy & Utility	124,437	169,540	166,240	170,500	170,500
Total	1,975,901	2,068,900	2,070,140	2,149,900	2,149,900

LIBRARY SERVICES

Budget Information

Fiscal Year 2022-2026

Expenditures

Expenditures by Category *	FY 2022	FY 2023	FY 2024	FY 2025		FY 2026	
	Actual	Actual	Actual	Budget	Estimate	Proposed	Adopted
Personnel	1,290,824	1,371,594	1,430,663	1,531,760	1,531,300	1,601,990	1,601,990
Supplies	234,113	243,289	262,070	217,840	220,050	217,140	217,140
Services	61,156	86,790	58,816	68,410	71,200	76,910	76,910
Maintenance & Repair	103,272	97,040	99,915	81,350	81,350	83,360	83,360
Grants & Contributions	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Energy & Utility	100,319	116,215	124,437	169,540	166,240	170,500	170,500
Total	1,789,684	1,914,928	1,975,901	2,068,900	2,070,140	2,149,900	2,149,900

* 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 2022	FY 2023	FY 2024	FY 2025		FY 2026	
	Actual	Actual	Actual	Budget	Estimate	Proposed	Adopted
General Fund - Library Services	1,714,192	1,839,398	1,875,646	1,991,200	1,987,440	2,064,550	2,064,550
Grants	19,056	3,682	6,312	21,200	25,200	20,000	20,000
Donations	22,178	38,540	22,000	26,000	27,000	31,350	31,350
User Fees	34,258	33,308	41,943	30,500	30,500	34,000	34,000
American Rescue Funds (ARF)	-	-	30,000	-	-	-	-
<i>Subtotal: Special Revenue Funds</i>	<i>75,492</i>	<i>75,530</i>	<i>100,255</i>	<i>77,700</i>	<i>82,700</i>	<i>85,350</i>	<i>85,350</i>
Total	1,789,684	1,914,928	1,975,901	2,068,900	2,070,140	2,149,900	2,149,900

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 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
Personnel	950,420	946,100	988,790	988,790
Supplies	125,940	124,940	123,740	123,740
Services	12,250	14,100	17,000	17,000
Maintenance & Repair	-	-	-	-
Grants & Contributions	-	-	-	-
Capital Outlay	-	-	-	-
Energy & Utility	-	-	-	-
Total	1,088,610	1,085,140	1,129,530	1,129,530

* 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 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
General Fund - Library Services	1,045,410	1,041,090	1,083,780	1,083,780
Grants	21,200	21,200	20,000	20,000
Donations	9,000	9,850	11,750	11,750
User Fees	13,000	13,000	14,000	14,000
<i>Subtotal: Special Revenue Funds</i>	<i>43,200</i>	<i>44,050</i>	<i>45,750</i>	<i>45,750</i>
Total	1,088,610	1,085,140	1,129,530	1,129,530

Personnel Requirements

Full Time Equivalents (FTE)	FY 2025		FY 2026	
	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	-	-	-	-
Total	10.64	10.64	10.64	10.64

Budget Commentary

The FY 25 overall expenditures are expected to come in under budget by \$3,470 or 0.3% due to savings from two part time vacancies. The overall FY 26 proposed budget reflects an increase of \$40,920 or 3.8% as compared to the FY 25 budget primarily due to Personnel costs. The FY 26 General Fund proposed budget reflects an increase of \$38,370 or 3.7% as compared to the FY 25 budget for the same reason.

ADULT AND TEEN LIBRARY SERVICES

Products & Services

Books, Magazines and More \$527,980

- 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 100 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 9,350 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 over 220,000 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 \$476,670

- 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 nearly 50,000 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” annually
- Troubleshoot, maintain and upgrade 98 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 \$124,880

- Plan, conduct and host over 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 600 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 4,000 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 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
Personnel	35,020	35,540	36,610	36,610
Supplies	22,100	27,100	28,600	28,600
Services	37,650	37,650	37,800	37,800
Maintenance & Repair	68,310	68,310	70,320	70,320
Grants & Contributions	-	-	-	-
Capital Outlay	-	-	-	-
Energy & Utility	133,890	129,870	133,890	133,890
Total	296,970	298,470	307,220	307,220

* 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 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
General Fund - Library Services	286,970	283,470	290,720	290,720
Grants	-	-	-	-
Donations	-	5,000	5,000	5,000
User Fees	10,000	10,000	11,500	11,500
<i>Subtotal: Special Revenue Funds</i>	<i>10,000</i>	<i>15,000</i>	<i>16,500</i>	<i>16,500</i>
Total	296,970	298,470	307,220	307,220

Personnel Requirements

Full Time Equivalents (FTE)	FY 2025		FY 2026	
	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 25 expenditures are expected to come in over budget by \$1,500 or 0.5% due to program management software purchased with Special Revenue Funds. The FY 25 General Fund budget is expected to come in under budget by \$3,500 or 1.2% primarily due to Energy & Utility savings. The FY 26 General Fund budget reflects an increase of \$3,750 or 1.3% as compared to the FY 25 budget primarily due to Personnel costs.

MAIN BUILDING SERVICES

Products & Services

Building Maintenance \$307,220

- Provide lighting, heat, air conditioning, telephones, elevator and water for 200,500 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 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
Personnel	346,030	349,440	367,470	367,470
Supplies	38,590	38,800	35,590	35,590
Services	10,630	9,970	11,630	11,630
Maintenance & Repair	-	-	-	-
Grants & Contributions	-	-	-	-
Capital Outlay	-	-	-	-
Energy & Utility	-	-	-	-
Total	395,250	398,210	414,690	414,690

* 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 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
General Fund - Library Services	381,250	384,660	402,690	402,690
Grants	-	4,000	-	-
Donations	11,000	6,550	8,000	8,000
User Fees	3,000	3,000	4,000	4,000
American Rescue Funds (ARF)	-	-	-	-
<i>Subtotal: Special Revenue Funds</i>	<i>14,000</i>	<i>13,550</i>	<i>12,000</i>	<i>12,000</i>
Total	395,250	398,210	414,690	414,690

Personnel Requirements

Full Time Equivalents (FTE)	FY 2025		FY 2026	
	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 25 overall budget is expected to come in over budget by \$2,960 or 0.7% due to Personnel costs. The overall FY 26 proposed budget reflects an increase of \$19,440 or 4.9% as compared to the FY 25 budget due to Personnel costs. The FY 26 General Fund proposed budget reflects an increase of \$21,440 or 5.6% as compared to the FY 25 budget for the same reason.

CHILDREN'S SERVICES

Products & Services

Books, Magazines and More \$141,920

- 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 \$143,370

- 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 \$129,400

- 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 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
Personnel	200,290	200,220	209,120	209,120
Supplies	31,210	29,210	29,210	29,210
Services	7,880	9,480	10,480	10,480
Maintenance & Repair	13,040	13,040	13,040	13,040
Grants & Contributions	-	-	-	-
Capital Outlay	-	-	-	-
Energy & Utility	35,650	36,370	36,610	36,610
Total	288,070	288,320	298,460	298,460

* 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 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
General Fund - Library Services	277,570	278,220	287,360	287,360
Grants	-	-	-	-
Donations	6,000	5,600	6,600	6,600
User Fees	4,500	4,500	4,500	4,500
<i>Subtotal: Special Revenue Funds</i>	<i>10,500</i>	<i>10,100</i>	<i>11,100</i>	<i>11,100</i>
Total	288,070	288,320	298,460	298,460

Personnel Requirements

Full Time Equivalents (FTE)	FY 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
Regular Full Time Employees	1.00	1.00	1.00	1.00
Regular Part Time Employees	2.23	2.23	2.23	2.23
Temporary/Seasonal Employees	-	-	-	-
Total	3.23	3.23	3.23	3.23

Budget Commentary

The FY 25 overall expenditures are expected to come in over budget by \$250. The FY 26 General Fund proposed budget reflects an increase of \$9,790 or 3.5% as compared to the FY 25 budget due to Personnel costs.

WILSON BRANCH SERVICES

Products & Services

Books and More \$109,860

- 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.

Information, Research and Referral \$53,890

- 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 4,800 computer users
- Recruit, train, supervise and provide opportunities for adults and teens to volunteer over 750 hours annually.

Cultural and Recreational Events/Programs \$65,860

- 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.

Building Security and Maintenance \$68,850

- 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 2025 Highlights

Flipster, a digital magazine platform was introduced to Windsor library card holders. Top magazines like People, The New Yorker, Real Simple, Prevention and Time; more than two dozen popular titles can be read using one of the library's public computers, from a personal laptop, tablet, ipad or through the Flipster app for on-the-go-cell phone access.

The Windsor Historical Society's nine-foot-tall map depicting the many faces and rich diversity of our town was on display in the front lobby of the main library throughout the summer. Response was very positive as people searched for familiar faces among the nearly 1,500 photos on the map, posed as library staff took their picture and then attached it to the area of town where they live.

For the second year in a row, Kidspace won an award from the NASA CT Space Grant Consortium that invited libraries across the state to create displays that encapsulated the wonders of the moon for International Observe the Moon Night on October 1. The prize for winning was an attractive plaque and \$300.

In response to the growing number of people interested in crafting and craft programs, the main library Makerspace was reorganized to make it more accessible to those interested in using the space, equipment and supplies independently.

The Wilson Branch Library's tutoring program, coordinated by Trish Jefferey, kicked off a new school year with 38 students and 38 tutors. This successful program invites children in grades 1-8 with need for homework help to sign up for free weekly one-on-one assistance from a local volunteer. Impressed with the impact the program has had on young students, the Upper Albany Neighborhood Alliance contributed up to \$5,000 this year to help with tutoring supplies, snacks and a field trip to "Bright Nights" holiday light display in Springfield for everyone participating in the program.

Kidspace welcomed a paid summer intern from Mt. Holyoke College, who completed a diversity audit of that department's entire collection.

Sunderland Restoration in South Windsor helped maintain the integrity of the original 1777 Mather House portion of the main library by finding and installing a wide antique floorboard to match a damaged one.

Staff partnered with the Human Relations Commission in choosing Heaven and Earth Grocery Store by James McBride for this year's "One Book, One Windsor" project. Reference librarian, Danielle Tapper, borrowed multiple copies from area libraries for citizens in town to read in preparation for community discussion and other related activities scheduled by the commission.

Leading up to the Presidential election and in partnership with the Secretary of State's Office, early voting information in English and Spanish was distributed to library patrons.

To enhance customer service, the Wilson Branch joined the main library in accepting credit/debit cards for payment of library fines and fees.

The Passport to Libraries program highlighting National Library Week welcomed 230 patrons from other libraries to have their "passports" signed by staff as proof of their visit. They also received a Windsor-themed gift and the chance to be entered into a drawing for prizes presented by the Connecticut Library Association.

Kidspace staff worked with Hartford Talks in sponsoring LENA/ Building Brains Through Early Talk that engages parents and their infants in early literacy activities.

With donated funds from the dissolution of Christ the King Lutheran Church in Windsor, artist Ted Esselstyn was commissioned to create a large doorway/wall mural in Kidspace depicting children and animals enjoying nature and reading. Other Esselstyn murals can be seen in the main library lobby, Kidspace picture book area and the Wilson Branch Children's room.

LIBRARY SERVICES

<i>Key Statistics</i>	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Target
Volunteer hours per week	28	31	33	35	36
Total circulation of items	214,719	211,468	222,002	228,550	230,550
Circulation per capita	7.30	7.19	7.55	7.78	7.84
Ebook/Audiobook downloads	25,904	27,936	34,326	38,390	40,000
Library visits	155,817	182,091	200,505	207,170	208,000
Computer users	21,158	25,276	28,820	31,310	32,000

<i>Performance Measures</i>	FY 2024 Actual	FY 2025 Target	FY 2025 Estimate	FY 2026 Target
Volunteer hours per capita is more than the statewide average	Windsor 0.06 Statewide 0.05	0.06	0.06	0.069
Circulation per capita exceeds statewide average	Windsor 7.55 Statewide 6.04	7.55	7.78	7.84
Library visits per capita exceed statewide average	Windsor 6.80 Statewide 3.67	7.14	7.05	7.08
Computer users exceed the statewide average	Windsor 0.98 Statewide 0.32	1.02	1.06	1.08

Note: Windsor's population of 29,372 and statewide per capita numbers are from Connecticut Public Library Annual Report 2023/2024.

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

Long before computers, card catalogs and the Dewey decimal system, librarians used Accession books to list the titles and other relevant information for each of the books in their collections. Recently, a patron donated an antique Accession book to us discarded years ago by Clark Huntington, long deceased and former owner of the large house located between Town Hall and Grace Church. Upon closer examination, one of our catalogers discovered that a book added to our collection in 1900 with accession number 2041 matched the same hand-written entry found in our donated Accession book. The book had made its way back to the Windsor Public Library, its original owner. Coincidentally, it turns out that the cataloger who made the discovery is also the cousin, twice-removed, of Mr. Huntington.

LIBRARY SERVICES

FY 2026 Goals

1. Work with town Senior Services, Social Services, Health Department and the CT Age Well Collaborative to identify items for the collection as well as program offerings that will demonstrate a commitment to community members who are aging in place. Include “try it before you buy it” adaptive equipment in the Library of Things collection as well as items that will assist patrons suffering from memory loss and other cognitive changes by December 2025.
2. Work with the 32 member Library Connection Inc. (LCI) consortium to migrate to a new and improved Integrated Library System. Train staff on software modules that include circulation, cataloguing, acquisitions and an online public catalog. Offer patrons hard copy, electronic and in person instructions to help guide them in use of the new system which is scheduled to launch in Spring 2026.
3. Partner with Town IT staff on implementation of a new website that will meet the standards for Accessibility as set by the Department of Justice for public entities. Consider further changes to Public Calendar software used by patrons to register for all library programs by February 2026.

SPECIAL REVENUE FUNDS

Library Services

Project #	Project Name	FY 2025				FY 2026		
		Beginning Balance (7/1/24)	Projected Revenue	Estimated Expenditures	Projected Balance (6/30/25)	Projected Revenue	Budgeted Expenditures	Projected Balance (6/30/26)
2501	Library Copy Machine Fund	61,561	9,000	9,000	61,561	10,500	10,500	61,561
2503	Main Library Non-Print Materials	71,271	17,000	17,000	71,271	19,000	19,000	71,271
2504	Wilson Library Non-Print	12,048	4,500	4,500	12,048	4,500	4,500	12,048
2505	Connecticard	48,310	4,000	24,000	28,310	4,000	20,000	12,310
2509	State Library Grant	10,123	1,200	1,200	10,123	-	-	10,123
2512	WLA/Wilson Building Transfer Bequest	135,507	-	-	135,507	-	-	135,507
N/A	Library Association Donation*	-	27,000	27,000	-	31,350	31,350	-
		338,820	62,700	82,700	318,820	69,350	85,350	302,820

*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.

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 2024	FY 2025		FY 2026	
	Actual **	Budget	Estimate	Proposed	Adopted
Personnel	1,431,048	2,071,840	2,019,180	2,187,840	2,187,840
Supplies	19,809	16,010	19,330	23,550	23,550
Services	46,243	92,250	659,150	339,670	339,670
Maintenance & Repair	59,886	67,370	69,680	76,470	76,470
Grants & Contributions	100,000	-	10,000	10,000	10,000
Capital Outlay	16,098	-	-	-	-
Energy & Utility	14,821	28,470	25,410	29,230	29,230
Total	1,687,905	2,275,940	2,802,750	2,666,760	2,666,760

* 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		FY 2026	
	Actual **	Budget	Estimate	Proposed	Adopted
General Fund - Development Services	1,587,905	2,257,540	2,237,420	2,399,360	2,399,360
Charges to Landfill Enterprise Fund	-	18,400	18,400	18,400	18,400
Special Revenue Funds	-	-	186,000	239,000	239,000
American Rescue Funds (ARF)	100,000	-	360,930	10,000	10,000
<i>Subtotal: Other Funds</i>	<i>100,000</i>	<i>18,400</i>	<i>565,330</i>	<i>267,400</i>	<i>267,400</i>
Total	1,687,905	2,275,940	2,802,750	2,666,760	2,666,760

Personnel Requirements

Full Time Equivalents (FTE)	FY 2024	FY 2025		FY 2026	
	Actual **	Budget	Estimate	Proposed	Adopted
Regular Full Time Employees	10.92	15.00	15.16	16.00	16.00
Regular Part Time Employees	0.99	1.54	1.20	1.00	1.00
Temporary/Seasonal Employees	0.20	0.85	0.85	0.85	0.85
Total	12.11	17.39	17.21	17.85	17.85

** Note that the FY 2024 Actual does not include Engineering which was previously in the Public Works budget.

Budget Commentary

The overall FY 25 expenditures are expected to come in over budget by \$526,810 or 23.1% primarily due to the use of special revenue funds for the Day Hill Corporate Area Planning Study and the 2025 Plan of Conservation and Development and use of ARF funding for the Wilson Gateway Park project. The General Fund expenditures for FY 25 are expected to be under budget by \$20,120 or 0.9% mostly due to savings in Personnel costs for a partial year vacancy, offset with an increase in Services related to the scanning of archived public building plans. The FY 26 overall proposed budget reflects an increase of \$390,820 or 17.2% as compared to the FY 25 budget mostly due to the use of special revenue funds for the Municipal Brownfield Grant for Stanadyne and the 2025 Plan of Conservation and Development. The FY 26 General Fund proposed budget reflects an increase of \$141,820 or 6.3% as compared to the FY 25 budget mostly due to Personnel costs.

DEVELOPMENT SERVICES EXPENDITURE BREAKDOWN BY FUND

General Fund Expenditures:

Expenditures by Category	FY 2024	FY 2025		FY 2026	
	Actual *	Budget	Estimate	Proposed	Adopted
Personnel	1,431,048	2,053,440	2,000,780	2,169,440	2,169,440
Supplies	19,809	16,010	18,330	23,550	23,550
Services	46,243	92,250	123,220	100,670	100,670
Maintenance & Repair	59,886	67,370	69,680	76,470	76,470
Grants & Contributions	-	-	-	-	-
Capital Outlay	16,098	-	-	-	-
Energy & Utility	14,821	28,470	25,410	29,230	29,230
Total	1,587,905	2,257,540	2,237,420	2,399,360	2,399,360

Town Support for Education and Charges to Other Department Expenditures:

Expenditures by Category	FY 2024	FY 2025		FY 2026	
	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 2024	FY 2025		FY 2026	
	Actual *	Budget	Estimate	Proposed	Adopted
Personnel	-	18,400	18,400	18,400	18,400
Supplies	-	-	1,000	-	-
Services	-	-	535,930	239,000	239,000
Maintenance & Repair	-	-	-	-	-
Grants & Contributions	100,000	-	10,000	10,000	10,000
Capital Outlay	-	-	-	-	-
Energy & Utility	-	-	-	-	-
Total	100,000	18,400	565,330	267,400	267,400

Total Expenditures (agrees with page K-1):

Expenditures by Category	FY 2024	FY 2025		FY 2026	
	Actual *	Budget	Estimate	Proposed	Adopted
Personnel	1,431,048	2,071,840	2,019,180	2,187,840	2,187,840
Supplies	19,809	16,010	19,330	23,550	23,550
Services	46,243	92,250	659,150	339,670	339,670
Maintenance & Repair	59,886	67,370	69,680	76,470	76,470
Grants & Contributions	100,000	-	10,000	10,000	10,000
Capital Outlay	16,098	-	-	-	-
Energy & Utility	14,821	28,470	25,410	29,230	29,230
Total	1,687,905	2,275,940	2,802,750	2,666,760	2,666,760

* Note that the FY 2024 Actual does not include Engineering which was previously in the Public Works budget.

DEVELOPMENT SERVICES

Budget Information

Fiscal Year 2022-2026

Expenditures by Category *	FY 2022	FY 2023	FY 2024	FY 2025		FY 2026	
	Actual **	Actual **	Actual **	Budget	Estimate	Proposed	Adopted
Personnel	1,309,647	1,390,002	1,431,048	2,071,840	2,019,180	2,187,840	2,187,840
Supplies	10,331	12,477	19,809	16,010	19,330	23,550	23,550
Services	73,564	68,111	46,243	92,250	659,150	339,670	339,670
Maintenance & Repair	16,110	23,621	59,886	67,370	69,680	76,470	76,470
Grants & Contributions	618,737	-	100,000	-	10,000	10,000	10,000
Capital Outlay	2,022	-	16,098	-	-	-	-
Energy & Utility	15,915	14,872	14,821	28,470	25,410	29,230	29,230
Total	2,046,327	1,509,083	1,687,905	2,275,940	2,802,750	2,666,760	2,666,760

* 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 2023	FY 2024	FY 2025		FY 2026	
	Actual **	Actual **	Actual **	Budget	Estimate	Proposed	Adopted
General Fund	1,424,546	1,507,596	1,587,905	2,257,540	2,237,420	2,399,360	2,399,360
Charges to Landfill Enterprise Fund	-	-	-	18,400	18,400	18,400	18,400
Special Revenue Funds	-	1,487	-	-	186,000	239,000	239,000
American Rescue Funds (ARF)	-	-	100,000	-	360,930	10,000	10,000
<i>Subtotal: Other Funds</i>	<i>-</i>	<i>1,487</i>	<i>100,000</i>	<i>18,400</i>	<i>565,330</i>	<i>267,400</i>	<i>267,400</i>
Total	1,424,546	1,509,083	1,687,905	2,275,940	2,802,750	2,666,760	2,666,760

** Note that the FY 2022 through FY 2024 Actual does not include Engineering which was previously in the Public Works budget.

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 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
Personnel	830,550	835,180	928,110	928,110
Supplies	4,940	5,440	11,710	11,710
Services	11,050	40,950	13,960	13,960
Maintenance & Repair	41,070	41,070	47,070	47,070
Grants & Contributions	-	-	-	-
Capital Outlay	-	-	-	-
Energy & Utility	12,250	11,350	12,130	12,130
Total	899,860	933,990	1,012,980	1,012,980

* 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 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
General Fund - Development Services	899,860	933,990	1,012,980	1,012,980
Special Revenue Funds	-	-	-	-
<i>Subtotal: Other Funds</i>	-	-	-	-
Total	899,860	933,990	1,012,980	1,012,980

Personnel Requirements

Full Time Equivalents	FY 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
Regular Full Time Employees	6.00	6.33	7.00	7.00
Regular Part Time Employees	1.54	1.20	1.00	1.00
Temporary/Seasonal Employees	-	-	-	-
Total	7.54	7.53	8.00	8.00

Budget Commentary

The overall FY 25 expenditures are expected to come in over budget by \$34,130 or 3.8% mostly due to an increase in Services related to the scanning of archived public building plans. The overall and General Fund FY 26 proposed budgets reflect an increase of \$113,120 or 12.6% as compared to the FY 25 budget mostly due to Personnel costs and code resources.

BUILDING SAFETY

Products & Services

Construction Support \$405,180

- 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 \$303,900

- 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 \$151,950

- 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 \$101,300

- 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 \$50,650

- 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 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
Personnel	190,370	189,070	198,280	198,280
Supplies	1,010	2,210	1,220	1,220
Services	28,340	121,690	228,340	228,340
Maintenance & Repair	-	-	-	-
Grants & Contributions	-	10,000	10,000	10,000
Capital Outlay	-	-	-	-
Energy & Utility	1,130	1,130	1,130	1,130
Total	220,850	324,100	438,970	438,970

* 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 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
General Fund - Development Services	220,850	219,100	228,970	228,970
Special Revenue Funds	-	95,000	200,000	200,000
American Rescue Funds (ARF)	-	10,000	10,000	10,000
<i>Subtotal: Other Funds</i>	-	<i>105,000</i>	<i>10,000</i>	<i>10,000</i>
Total	220,850	324,100	438,970	438,970

Personnel Requirements

Full Time Equivalents (FTE)	FY 2025		FY 2026	
	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 25 overall budget is expected to come in over budget by \$103,250 or 46.8% as a result of the use of ARF funding for the School to Business Connection as well as the Day Hill Corporate Area Planning Study. The FY 25 General Fund expenditures are expected to come in under budget by \$1,750 or 0.8%. The FY 26 overall proposed budget reflects an increase of \$218,120 or 98.8% largely due to a \$200,000 Municipal Brownfields Grant for Stanadyne Redevelopment and \$10,000 for the School to Business Initiative. The FY 26 General Fund proposed budget reflects an increase of \$8,120 or 3.7% as compared to the FY 25 budget mostly due to Personnel costs.

ECONOMIC DEVELOPMENT

Products & Services

Business Retention and Expansion \$71,930

- 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 \$314,290

- 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 \$52,750

- 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 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
Personnel	516,530	461,420	490,670	490,670
Supplies	3,560	4,080	3,560	3,560
Services	13,900	108,600	55,080	55,080
Maintenance & Repair	10,700	11,760	13,300	13,300
Grants & Contributions	-	-	-	-
Capital Outlay	-	-	-	-
Energy & Utility	3,050	2,930	3,430	3,430
Total	547,740	588,790	566,040	566,040

* 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 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
General Fund - Development Services	547,740	497,790	527,040	527,040
Special Revenue Funds	-	91,000	39,000	39,000
<i>Subtotal: Other Funds</i>	-	91,000	39,000	39,000
Total	547,740	588,790	566,040	566,040

Personnel Requirements

Full Time Equivalents (FTE)	FY 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
Regular Full Time Employees	4.00	3.83	4.00	4.00
Regular Part Time Employees	-	-	-	-
Temporary/Seasonal Employees	-	-	-	-
Total	4.00	3.83	4.00	4.00

Budget Commentary

The overall FY 25 expenditures are expected to come in over budget by \$41,050 or 7.5% mostly due to the use of special revenue funds for the 2025 Plan of Conservation and Development. The FY 25 General Fund expenditures are expected to come in under budget by \$49,950 or 9.1% mostly due to Personnel costs for a partial year vacancy. The FY 26 General Fund proposed budget reflects a decrease of \$20,700 or 3.8% as compared to the FY 25 budget primarily due to reduced Personnel costs and is partly offset by increased utilities and service contract costs.

PLANNING

Products & Services

Plan Review & Design Development \$338,330

- 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
- Administer the results of the 2020 Census and provide local review and input as required.

Geographic Information System \$59,620

- 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 \$129,350

- 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.

Plan of Conservation and Development \$38,740

- Conduct analyses of policies, plans, and demographic trends; organize public meetings and workshops; develop the plan; facilitate public review and revisions; and oversee the plan's adoption.

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 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
Personnel	534,390	533,510	570,780	570,780
Supplies	6,500	7,600	7,060	7,060
Services	38,960	387,910	42,290	42,290
Maintenance & Repair	15,600	16,850	16,100	16,100
Grants & Contributions	-	-	-	-
Capital Outlay	-	-	-	-
Energy & Utility	12,040	10,000	12,540	12,540
Total	607,490	955,870	648,770	648,770

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

Funding Sources

The Town Engineer provides engineering support for Landfill related activities. The General Fund is therefore compensated for a portion of the engineer's salary with charges to the Landfill Enterprise Fund budgeted at \$18,400.

Funding Source	FY 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
General Fund - Public Works and Engineering	589,090	586,540	630,370	630,370
Charges to Landfill Enterprise Fund	18,400	18,400	18,400	18,400
American Rescue Funds (ARF)	-	350,930	-	-
<i>Subtotal: Other Funds</i>	<i>18,400</i>	<i>369,330</i>	<i>18,400</i>	<i>18,400</i>
Total	607,490	955,870	648,770	648,770

Personnel Requirements

Full Time Equivalents (FTE)	FY 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
Regular Full Time Employees	4.00	4.00	4.00	4.00
Regular Part Time Employees	-	-	-	-
Temporary/Seasonal Employees	0.65	0.65	0.65	0.65
Total	4.65	4.65	4.65	4.65

Budget Commentary

The overall FY 25 expenditures are expected to come in over budget by \$348,380 or 57.3% due to the use of ARF funding for the Wilson Gateway Park project. The FY 25 General Fund expenditures are expected to come in under budget by \$2,550 or 0.4% due to savings in Energy & Utility. The FY 26 overall and General Fund proposed budgets reflect an increase of \$41,280 or 7.0% as compared to the FY 25 budget mostly due to Personnel costs.

ENGINEERING

Products & Services

Road Improvements \$129,760

- 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 \$78,920

- 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 \$64,880

- 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 \$97,320

- 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 \$129,760

- 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 \$116,780

- 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 \$12,950

- 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 2025 Highlights

Building Safety

Building Safety has successfully completed one full fiscal year of our new online permitting system and inspection portal. We have also initiated the next level of doing inspections with a digital platform allowing inspectors to conduct inspections, review documents and drawings, and access prior inspections in the field at the time of the inspection from a tablet.

This year was active with many large projects including:

- 4 Batchelder Road – Loomis Chaffee – Warham Hall Dormitory
- 205 Baker Hollow Road – Marvin Windows Distribution Warehouse
- 2200 Day Hill Road – Noble Gas Station and Convenience Store
- 1985 Blue Hill Avenue EXT – Eversource Mezzanine Situation Center
- 599 Matianuck Avenue – L.P. Wilson HVAC Phase II Upgrades
- 730 Kennedy Road – Dehumidification Project

Projects still in progress include:

- 125 Poquonock Avenue – Bowfield Green Apartments
- 144 Broad Street – Founder's Square Apartments
- 458 Windsor Avenue – Wilson Park

The Fire Marshal's Office said farewell to our beloved Fire Marshal of 15 years Lauri Volkert. Lauri has moved on to the State Fire Marshal's Office as the FIRST woman to serve as the State Fire Marshal for the State of Connecticut. The Town of Windsor welcomes Daniel Volovski as our new Fire Marshal.

The Fire Marshal's Office also made the part time Fire Inspector to full time and the full time Fire Inspector was promoted to Deputy Fire Marshal.

Economic Development

Secured \$2.2M State of Connecticut Brownfield Grants for environmental assessment and remediation at the former Stanadyne property on Deerfield Road.

Retained and facilitated the work of the consultant, Camoin Associates and Colliers Engineering and Design, on the Day Hill Corporate Area Planning Study analyzing current land use and future development opportunities.

Facilitated siting of new small businesses, including Loft 147, Alchemist Beauty Lounge and Win-Some Finds Thrift Shop, as well as relocation of existing businesses, including Likkle Patty Shop and Giovanni's.

Planning

In FY 25, several projects were approved, including a pickle ball facility at 20 Day Hill Road, a special use for two 150,000 square feet manufacturing/warehouse facilities at 176 Addison Road and a special use for a warehouse/wholesale distribution facility in the existing building at 300 Lamberton Road. A modification to the apartments at 144 Broad Street added 14 units and allowed for a dormered half-story to the west building.

Other noteworthy applications include an amendment to the Plan of Conservation and Development (POCD) to add 114 Upper Broad Street to the Center Design District and a text amendment to allow a racket sports facility/club by special use within the Day Hill corridor.

The Planning Department has selected IMEG (formerly FHI Studio) to lead the process of updating our POCD. To keep the community informed and engaged, a dedicated website has been created as an information hub. The website features a community survey, where residents can give their feedback on a variety of important topics. Throughout FY 25 and FY 26, the consultant will facilitate public workshops and begin drafting the plan. Once the draft has been reviewed and refined by the commission, there will be public presentations and a formal public hearing process to finalize and adopt the plan.

DEVELOPMENT SERVICES

FY 2025 Highlights (continued)

Engineering

During FY 25, Engineering coordinated the rehabilitation of approximately six miles of roadway. This included all, or portions of; Sylvia Lane, Millbrook Circle, Mountain Road, Avon Circle, Strafford Court, Sheffield Drive, Trent Drive, Surry Lane, Amaryllis Drive, Lovell Avenue, Highland Avenue, Midian Avenue, David Circle, Seymour Street, Henry Street, Overlook Drive, Alcott Drive, Massow Lane, Andrew Lane, Amy Lane, Krystal Lane, Mips Drive and Summit Drive. Engineering oversaw the milling and paving of portions of parking lots at Sage Park Middle School. Coordination and oversight of crack sealing on town streets and parking lots was provided, as well.

The Engineering department oversaw the reconstruction of the southbound side of International Drive and the construction of the new five acre park in Wilson and Clover Street Cricket Field. Staff coordinated the submission of LOTCIP grant applications for the rehabilitation of Marshall Phelps Road and Prospect Hill Road, and design is currently in process for both projects.

Engineering facilitated the development of concept designs for the Broad Street Traffic Calming and Pedestrian Safety project. Community information meetings were held to provide residents with an overview of the project, answer questions on the proposed design options and solicit feedback.

DEVELOPMENT SERVICES

<i>Key Statistics</i>	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Target
Total construction value of building permits issued	\$156,809,846	\$444,990,646	\$147,445,012	\$59,750,000	\$57,200,000
Building permit fees collected	\$1,848,613	\$4,322,629	\$1,962,221	\$836,520	\$850,000
Existing business contacts by Economic Development staff	360	400	450	450	450
Prospective business contacts made by staff	20	22	25	25	25
Fees in-lieu of open space collected	\$0	\$6,000	\$0	\$6,000	\$6,000
Acres of open space preserved	0	0	0	0	15
Dwelling units approved by P&Z	10	183	401	18	6
Non-residential floor area approved by P&Z (square feet)	1,007,549	1,080,557	600,132	335,070	50,000
IWWC, HDC & P&Z applications	58	146	119	90	100
Equivalent number of household energy needs met by solar installations	105	305	160	150	100
Pavement management activities such as milling, paving, microsurfacing and crack sealing	\$1,050,000	\$1,180,000	\$5,445,000	\$2,700,000	\$2,000,000
Public outreach efforts including meetings and direct mailings	7	5	9	8	6
Total value of engineering projects awarded	\$3,390,000	\$3,470,000	\$6,675,000	\$9,560,000	\$3,750,000

<i>Performance Measures</i>	FY 2024 Actual	FY 2025 Target	FY 2025 Estimate	FY 2026 Target
Percentage of residential permits without final inspection	10%	20%	55%	20%
Average turnaround time for commercial permits, measured in calendar days	14.0	7.0	11.0	7.0
Percentage of multi-family residential buildings that are fully fire code compliant	71%	85%	94%	95%
Number of fire and life safety in-person and virtual programs conducted by Fire Marshal's Office	75	75	50	75
Number of center line miles of streets rehabilitated	6.2	6.0	6.1	5.5
Number of traffic data collections by Engineering	55	45	34	45
Value of change orders as a % of original contract	5.1%	4.5%	4.9%	4.5%

DEVELOPMENT SERVICES

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

Over FY 2023 and 2024, the Planning and Zoning Commission approved a total of 590 residential units. These included a mix of studio, one-bedroom and two-bedroom apartments. In town center, there are 197 units and 11,800 square feet of retail under construction. In Poquonock, there are 192 units approved and on Dunfey Lane, there are 201 units approved. Of these proposed units, 53 units are studio apartments, 330 units are one bedroom and 207 units are two bedroom. 44 of the units are designated as affordable housing.

FY 2026 Goals

1. The Building Safety department will continue scanning of the building plans as a multi-year plan with the Town Clerk's office, which will also allow for images to be accessed by inspectional staff remotely.
2. The Fire Marshal's Office will develop a new strategic plan to prioritize existing building inspections based on occupancy types and levels of risk.
3. The Planning Department, in partnership with project consultants, will implement a variety of public engagement strategies, including public workshops, pop-up events, and focus group meetings, to shape a community vision and update the Plan of Conservation and Development (POCD), which will be completed and adopted by Fall 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:
 - O'Brien Field Turf Replacement
 - Welch Park Tennis/Pickleball Court Improvements
 - Broad Street Traffic Calming and Pedestrian Safety
 - Sharshon Park improvements
 - Millbrook Enhancement Project
 - Riverfront Trail Phase 1 (East Barber Street to Loomis Property)
 - Day Hill Road Rehabilitation (Marshall Phelps to Baker Hollow)
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).

SPECIAL REVENUE FUNDS AND AMERICAN RESCUE FUNDS (ARF)

Development

Project #	Project Name	FY 2025				FY 2026		
		Beginning Balance (7/1/24)	Projected Revenue	Estimated Expenditures	Projected Balance (6/30/25)	Projected Revenue	Budgeted Expenditures	Projected Balance (6/30/26)
1711	Day Hill Corporate Area Planning Study	-	95,000	95,000	-	-	-	-
1712	2025 Plan of Conservation and Development	-	130,000	91,000	39,000	-	39,000	-
1713	Municipal Brownfield Grant-Stanadyne	-	-	-	-	200,000	200,000	-
1926	Wilson Gateway Park Project	335,930	-	335,930	-	-	-	-
1985	School to Business Career Connection	-	20,000	10,000	10,000	-	10,000	-
1990	Welch Park Tennis & Pickleball Courts	-	15,000	15,000	-	-	-	-
		335,930	260,000	546,930	49,000	200,000	249,000	-

#1711 - Day Hill Corporate Area Planning Study - This study will analyze the current land use and economic climate of the market area, as well as provide recommendations to sustain this area as a regional economic development generator.

#1712 - 2025 Plan of Conservation and Development - Using funds appropriated by the Town Council from the General Fund Unassigned balance, the town engaged a consultant to update the Plan of Conservation and Development (POCD). This update, mandated by the Connecticut General Statutes every 10 years, ensures the plan remains a relevant and effective tool for long-term community planning. The POCD serves as a blueprint to guide decisions on critical issues such as land use, preservation of natural and historic resources, transportation systems and community facilities.

#1713 - Municipal Brownfield Grant-Stanadyne - The State of Connecticut Department of Economic and Community Development has awarded the Town of Windsor a grant to conduct an environmental assessment at 92 Deerfield Road to help redevelop the campus into the Connecticut River Business Park, a multi-tenant industrial facility, to once again provide the community social and economic well-being.

#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.

#1985 - School to Business Career Connection - Under the Competitive & Sustainable Economy focus area of the ARF Grant Revenue, this program will stimulate career and workforce development efforts between Windsor schools and the business community.

#1990 - Welch Park Tennis & Pickleball Courts - Under the FY 25 Capital Improvement Plan focus area of the ARF Grant; three tennis courts at Welch Park are showing signs of deterioration. These ARF funds would implement modified design services to reconstruct the courts into a multi-use tennis and pickleball facility.

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 2024	FY 2025		FY 2026	
	Actual	Budget	Estimate	Proposed	Adopted
Personnel	122,365	125,740	125,740	131,670	131,670
Supplies	1,107	1,460	520	630	630
Services	70,233	78,330	638,660	1,563,420	1,563,420
Grants & Contributions	219,152	13,940	390,530	-	-
Loans	180,855	196,000	387,800	215,000	215,000
Energy & Utility	750	750	750	750	750
Transfer to Loan Repayment Fund	380,350	-	-	-	-
Total	974,812	416,220	1,544,000	1,911,470	1,911,470

* 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 2024	FY 2025		FY 2026	
	Actual	Budget	Estimate	Proposed	Adopted
General Fund - Community Development	490,900	114,350	114,350	125,550	125,550
LISC* Housing Leadership Grant	3,392	-	-	-	-
Small Cities Funds	-	-	-	69,080	69,080
DOH Loan Repayment Fund	75,383	121,730	112,120	179,020	179,020
Housing Authority-Shad Run Grant	-	-	500,000	1,500,000	1,500,000
Senior and Workforce Housing Initiative	2,176	50,000	35,000	37,820	37,820
Housing Rehabilitation Program	131,802	111,890	173,670	-	-
American Rescue Funds (ARF)	271,159	18,250	608,860	-	-
<i>Subtotal: Other Funds</i>	<i>483,912</i>	<i>301,870</i>	<i>1,429,650</i>	<i>1,785,920</i>	<i>1,785,920</i>
Total	974,812	416,220	1,544,000	1,911,470	1,911,470

*Local Initiatives Support Corporation

Personnel Requirements

Full Time Equivalents (FTE's)	FY 2024	FY 2025		FY 2026	
	Actual	Budget	Estimate	Proposed	Adopted
Regular Full Time Employees	1.00	1.00	1.00	1.00	1.00
Regular Part Time Employees	0.47	0.50	0.50	0.50	0.50
Temporary/Seasonal Employees	0.15	-	-	-	-
Total	1.62	1.50	1.50	1.50	1.50

Budget Commentary

The overall FY 25 expenditures are expected to come in over budget by \$1,127,780 mostly due to increases in Services, Grants & Contributions and Loans. The increase in Services is associated with the use of Community Development Block Grant (CDBG) Funds to assist with a housing modernization project at the Housing Authority's Shad Run Terrace. Increased expenditures in Grants & Contributions and Loans are associated with allocations of American Rescue Funds (ARF) for the Community and Neighborhood Enhancement Grant Program, the Multi-Family Rehabilitation Program and the Housing Rehabilitation Program. The FY 25 General Fund expenditures are expected to come in on budget. The overall FY 26 proposed budget reflects an increase of \$1,495,250 as compared to the FY 25 budget due to the continuation of the Shad Run Terrace housing modernization project as well as the receipt of a CDBG Small Cities grant. The FY 26 General Fund proposed budget reflects an increase of \$11,200 or 9.8% as compared to the FY 25 adopted budget due to the re-allocation of funding for the expiration of ARF-funded programs, which partially covered Personnel costs in previous years.

COMMUNITY DEVELOPMENT EXPENDITURE BREAKDOWN BY FUND

General Fund Expenditures:

Expenditures by Category	FY 2024	FY 2025		FY 2026	
	Actual	Budget	Estimate	Proposed	Adopted
Personnel	102,115	112,270	108,590	121,970	121,970
Supplies	497	280	470	280	280
Services	7,188	1,050	4,540	2,550	2,550
Grants & Contributions	-	-	-	-	-
Loans	-	-	-	-	-
Energy & Utility	750	750	750	750	750
Transfer to Loan Repayment Fund	380,350	-	-	-	-
Total	490,900	114,350	114,350	125,550	125,550

Town Support for Education and Charges to Other Department Expenditures:

Expenditures by Category	FY 2024	FY 2025		FY 2026	
	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 2024	FY 2025		FY 2026	
	Actual	Budget	Estimate	Proposed	Adopted
Personnel	20,250	13,470	17,150	9,700	9,700
Supplies	610	1,180	50	350	350
Services	63,045	77,280	634,120	1,560,870	1,560,870
Grants & Contributions	219,152	13,940	390,530	-	-
Loans	180,855	196,000	387,800	215,000	215,000
Energy & Utility	-	-	-	-	-
Transfer to Loan Repayment Fund	-	-	-	-	-
Total	483,912	301,870	1,429,650	1,785,920	1,785,920

Total Expenditures (agrees with page L-1):

Expenditures by Category	FY 2024	FY 2025		FY 2026	
	Actual	Budget	Estimate	Proposed	Adopted
Personnel	122,365	125,740	125,740	131,670	131,670
Supplies	1,107	1,460	520	630	630
Services	70,233	78,330	638,660	1,563,420	1,563,420
Grants & Contributions	219,152	13,940	390,530	-	-
Loans	180,855	196,000	387,800	215,000	215,000
Energy & Utility	750	750	750	750	750
Transfer to Loan Repayment Fund	380,350	-	-	-	-
Total	974,812	416,220	1,544,000	1,911,470	1,911,470

**COMMUNITY DEVELOPMENT
BUDGET INFORMATION
Fiscal Year 2022-2026**

Expenditures

Expenditures by Category *	FY 2022	FY 2023	FY 2024	FY 2025		FY 2026	
	Actual	Actual	Actual	Budget	Estimate	Proposed	Adopted
Personnel	111,331	113,792	122,365	125,740	125,740	131,670	131,670
Supplies	5,413	566	1,107	1,460	520	630	630
Services	20,398	107,501	70,233	78,330	638,660	1,563,420	1,563,420
Grants & Contributions	-	78,137	219,152	13,940	390,530	-	-
Loans	144,930	78,695	180,855	196,000	387,800	215,000	215,000
Energy & Utility	750	750	750	750	750	750	750
Transfer to Loan Repayment Fund	-	-	380,350	-	-	-	-
Total	282,822	379,441	974,812	416,220	1,544,000	1,911,470	1,911,470

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

Funding Sources

Funding Source	FY 2022	FY 2023	FY 2024	FY 2025		FY 2026	
	Actual	Actual	Actual	Budget	Estimate	Proposed	Adopted
General Fund - Community Development	103,840	104,820	490,900	114,350	114,350	125,550	125,550
LISC Housing Leadership Grant	-	4,961	3,392	-	-	-	-
Small Cities Funds	-	-	-	-	-	69,080	69,080
DOH Loan Repayment Fund	178,982	105,915	75,383	121,730	112,120	179,020	179,020
Housing Authority-Shad Run Grant	-	-	-	-	500,000	1,500,000	1,500,000
Senior and Workforce Housing Initiative	-	-	2,176	50,000	35,000	37,820	37,820
Housing Rehabilitation Program	-	-	131,802	111,890	173,670	-	-
American Rescue Funds (ARF)	-	163,745	271,159	18,250	608,860	-	-
<i>Subtotal: Other Funds</i>	<i>178,982</i>	<i>274,621</i>	<i>483,912</i>	<i>301,870</i>	<i>1,429,650</i>	<i>1,785,920</i>	<i>1,785,920</i>
Total	282,822	379,441	974,812	416,220	1,544,000	1,911,470	1,911,470

COMMUNITY DEVELOPMENT

Products & Services

Neighborhood and Grant Activities \$1,562,610

- 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 \$348,860

- 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 2025 Highlights

Utilizing the FY 24 General Fund appropriation and American Rescue Fund (ARF) appropriations, the Community Development Block Grant fund was able to complete fifteen projects through the Housing Rehabilitation Program during FY 25. This program provides loans to income-eligible households. The total amount expected to be lent for this fiscal year is approximately \$388,000, with an average loan amount of \$26,000 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 25, 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.

With an additional ARF allocation, the department continued administering the Multi-Family Rehabilitation Program. During FY 25, the program invested approximately \$280,000 directly to construction projects, resulting in improvements valued at approximately \$533,000 to multi-family properties that provide affordable rental units to low-to-moderate income residents in town. In FY 25, 13 projects and 32 units have benefited from this program.

The office administered the second round of the ARF-funded Community and Neighborhood Enhancement Grant Program. Through this program, 24 non-profit organizations and community groups were awarded around \$106,000 in support of small-scale physical improvements and public events/programs.

The department continued to assist the Human Relations Commission (HRC) in organizing and presenting several annual events such as the Bridge Builders Awards, One Book One Windsor, Phenomenal Women Awards and the fourth annual Juneteenth celebration.

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.

The office was also awarded a \$400,000 Small Cities Community Development Block Grant for the continuation of the longstanding Housing Rehabilitation Program. Ten additional housing units are expected to benefit from this grant.

COMMUNITY DEVELOPMENT

OUTSTANDING BALANCES ON COMMUNITY DEVELOPMENT LOANS As Of 6/30/2024

<u>Type of Loan</u>	<u>Principal Balances</u>
Amortized Payment Loans:	\$79,345
<i>Housing Rehab & Down Payment Assistance</i>	
Deferred Payment Loans:	\$2,216,589
<i>Housing Rehabilitation</i>	
Forgiveness Loans:	\$20,789
<i>Housing Rehabilitation</i>	
Amortized Economic Development Loans:	<u>\$24,783</u>
Sub-total	<u>\$2,341,506</u>
Allowance for uncollectible loans	<u>(\$500,000)</u>
Loans Receivable, net	<u>\$1,841,506</u>

<i>Performance Measures</i>	FY 2024 Actual	FY 2025 Target	FY 2025 Estimate	FY 2026 Target
Number of housing rehabilitation completed projects	6	6	15	8

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

Since its inception in FY 23, the ARF-funded Multi-Family Rehabilitation Program, created to meet Windsor's housing needs, has upgraded the conditions of around 60 rental units with improvements valued at approximately \$870,000.

FY 2026 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 as well as the recently awarded CDBG Small Cities grant.
3. Build relationships and seek partnerships to maximize Community Development Block Grant funds and to enhance the town's housing rehab and small business loan programs.
4. Continue to analyze opportunities to develop new senior and workforce housing.
5. Assist Windsor Housing Authority in furthering the Shad Run Terrace modernization project which was awarded state Community Development Block Grant funding through the Department of Housing.

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

Community Development Block Grant Funds

Project #	Project Name	FY 2025				FY 2026		
		Beginning Balance (7/1/24)	Projected Revenue	Estimated Expenditures	Projected Balance (6/30/25)	Projected Revenue	Budgeted Expenditures	Projected Balance (6/30/26)
1929	ARF - Multi-Family Housing Rehabilitation Program	155,400	145,000	300,400	-	-	-	-
1930	ARF - Community & Neighborhood Enhancement Grant	10,670	100,000	110,670	-	-	-	-
1935	ARF - Windsor Housing Authority/Shad Run Terrace	3,660	-	3,660	-	-	-	-
1936	ARF - Windsor Housing Authority/Fitch Court Roof	14,130	-	14,130	-	-	-	-
8151	Shad Run Housing Authority Grant	-	-	500,000	(500,000)	2,000,000	1,500,000	-
8152	DOH Small Cities 2025 Grant	-	-	-	-	69,080	69,080	-
8384	ARF Housing Rehab Program	-	180,000	180,000	-	-	-	-
8390	Senior and Workforce Housing Initiative	72,820	-	35,000	37,820	-	37,820	-
8400	Housing Rehabilitation Program	173,670	-	173,670	-	-	-	-
		430,350	425,000	1,317,530	(462,180)	2,069,080	1,606,900	-

#1929 - Multi-Family Rehabilitation Program - Under the Safe, Strong, Diverse Neighborhoods & Families focus area of the ARF grant; 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 - Under the Safe, Strong, Diverse Neighborhoods & Families focus area of the ARF 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 - Under the Safe, Strong, Diverse Neighborhoods & Families focus area of the ARF grant; 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.

#8151 - Shad Run Housing Authority Grant - Funding was awarded from the State of Connecticut Department of Housing for the town to assist the Windsor Housing Authority in the modernization and improvements to the Shad Run Terrace complex, a 52-unit property for elderly and disabled residents.

#8152 - DOH Small Cities 2025 Grant - Funding was awarded in the amount of \$400,000 from the State of Connecticut's Department of Housing Community Development Block Grant Small Cities program and will be used to continue the Housing Rehabilitation Loan Program to rehabilitate a total of ten housing units through roof and window replacements, lead paint and asbestos removal, as well as heating system, electrical and code upgrades.

#8384 - ARF Housing Rehab Program - Under the Safe, Strong, Diverse Neighborhoods & Families focus area of the ARF grant; these funds are to continue the housing rehab program by supplanting the previously allocated General Fund allocation from FY 24 and previously awarded DOH grant funds.

#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. In addition to this appropriation, there are previous DOH grant funds for the Housing Rehabilitation Project that are not reflected on this page.

Public Works

PUBLIC WORKS

The mission of the Department of Public Works 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 2024	FY 2025		FY 2026	
	Actual **	Budget	Estimate	Proposed	Adopted
Personnel	4,267,927	4,535,330	4,382,240	4,720,410	4,720,410
Supplies	363,545	513,670	550,200	527,590	517,590
Services	1,958,674	975,810	1,073,880	1,047,240	1,047,240
Maintenance & Repair	649,781	730,400	718,020	752,140	752,140
Grants & Contributions	-	-	50,000	-	-
Capital Outlay	479,532	58,440	61,610	62,220	62,220
Energy & Utility	1,020,443	1,312,570	1,281,230	1,335,190	1,335,190
Total	8,739,902	8,126,220	8,117,180	8,444,790	8,434,790

* 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. See the Public Works program pages for explanations of funding sources.

Funding Source	FY 2024	FY 2025		FY 2026	
	Actual **	Budget	Estimate	Proposed	Adopted
General Fund - Public Works	6,811,391	7,053,420	6,911,890	7,307,480	7,297,480
Charges to Other Departments	123,577	119,000	119,000	123,000	123,000
Town Support for Education	143,936	160,110	159,450	165,130	165,130
<i>Subtotal: Public Works General Fund</i>	<i>7,078,904</i>	<i>7,332,530</i>	<i>7,190,340</i>	<i>7,595,610</i>	<i>7,585,610</i>
State Grants - Town Aid Road Improvements	400,938	407,000	450,000	450,000	450,000
Facilities Revenues	210,609	176,690	171,730	185,800	185,800
User Fees	-	-	1,310	1,580	1,580
Miscellaneous Fees	24,803	30,000	31,800	31,800	31,800
Charges to Landfill Enterprise Fund	18,400	-	-	-	-
American Rescue Funds (ARF Capital Fund)	919,394	-	92,000	-	-
State Grants - LoCIP (Capital Outlay Fund)	86,854	180,000	180,000	180,000	180,000
<i>Subtotal: Other Funds</i>	<i>1,660,998</i>	<i>793,690</i>	<i>926,840</i>	<i>849,180</i>	<i>849,180</i>
Total	8,739,902	8,126,220	8,117,180	8,444,790	8,434,790

Personnel Requirements

Full Time Equivalents (FTE)	FY 2024	FY 2025		FY 2026	
	Actual **	Budget	Estimate	Proposed	Adopted
Regular Full Time Employees	36.08	36.15	35.65	36.15	36.15
Regular Part Time Employees	1.89	2.42	1.89	2.47	2.47
Temporary/Seasonal Employees	3.60	4.45	4.66	4.45	4.45
Total	41.57	43.02	42.20	43.07	43.07

** Note that the FY 2024 Actual includes Engineering which is now in the Development budget.

Budget Commentary

The overall FY 25 expenditures are expected to be under budget by \$9,040 or 0.1% primarily due to a decrease in Personnel costs, offset by an increase in Services. The FY 25 General Fund expenditures are expected to be under budget by \$141,530 or 2.0% mostly due to Personnel costs for partial year vacancies. The overall FY 26 proposed budget reflects an increase of \$254,060 or 3.6% mostly due to Personnel costs and Services. The FY 26 General Fund proposed budget reflects an increase of \$254,060 or 3.6% mostly due to Personnel costs.

Council Action

During budget deliberations, the Town Council reduced funding to Public Works by \$10,000 for materials and supplies.

PUBLIC WORKS EXPENDITURE BREAKDOWN BY FUND

General Fund Expenditures:

Expenditures by Category	FY 2024	FY 2025		FY 2026	
	Actual **	Budget	Estimate	Proposed	Adopted
Personnel	4,075,657	4,375,260	4,222,210	4,555,880	4,555,880
Supplies	338,146	324,890	368,500	338,620	328,620
Services	462,435	501,870	509,980	529,150	529,150
Maintenance & Repair	613,236	684,200	683,550	713,340	713,340
Grants & Contributions	-	-	-	-	-
Capital Outlay	479,532	58,440	61,610	62,220	62,220
Energy & Utility	842,385	1,108,760	1,066,040	1,108,270	1,108,270
Total	6,811,391	7,053,420	6,911,890	7,307,480	7,297,480

Town Support for Education and Charges to Other Department Expenditures:

Expenditures by Category	FY 2024	FY 2025		FY 2026	
	Actual **	Budget	Estimate	Proposed	Adopted
Personnel	133,561	115,510	115,450	119,370	119,370
Supplies	1,939	39,660	39,100	40,670	40,670
Services	8,436	4,940	4,900	5,090	5,090
Maintenance & Repair	-	-	-	-	-
Grants & Contributions	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Energy & Utility	123,577	119,000	119,000	123,000	123,000
Total	267,513	279,110	278,450	288,130	288,130

Special Revenue & Other Fund Expenditures:

Expenditures by Category	FY 2024	FY 2025		FY 2026	
	Actual **	Budget	Estimate	Proposed	Adopted
Personnel	58,709	44,560	44,580	45,160	45,160
Supplies	23,460	149,120	142,600	148,300	148,300
Services	1,487,803	469,000	559,000	513,000	513,000
Maintenance & Repair	36,545	46,200	34,470	38,800	38,800
Grants & Contributions	-	-	50,000	-	-
Capital Outlay	-	-	-	-	-
Energy & Utility	54,481	84,810	96,190	103,920	103,920
Total	1,660,998	793,690	926,840	849,180	849,180

Total Expenditures (agrees with page M-1):

Expenditures by Category	FY 2024	FY 2025		FY 2026	
	Actual **	Budget	Estimate	Proposed	Adopted
Personnel	4,267,927	4,535,330	4,382,240	4,720,410	4,720,410
Supplies	363,545	513,670	550,200	527,590	517,590
Services	1,958,674	975,810	1,073,880	1,047,240	1,047,240
Maintenance & Repair	649,781	730,400	718,020	752,140	752,140
Grants & Contributions	-	-	50,000	-	-
Capital Outlay	479,532	58,440	61,610	62,220	62,220
Energy & Utility	1,020,443	1,312,570	1,281,230	1,335,190	1,335,190
Total	8,739,902	8,126,220	8,117,180	8,444,790	8,434,790

** Note that the FY 2024 Actual includes Engineering which is now in the Development budget.

PUBLIC WORKS BUDGET INFORMATION Fiscal Year 2022-2026

Expenditures

Expenditures by Category *	FY 2022	FY 2023	FY 2024	FY 2025		FY 2026	
	Actual **	Actual **	Actual **	Budget	Estimate	Proposed	Adopted
Personnel	4,310,074	4,515,279	4,267,927	4,535,330	4,382,240	4,720,410	4,720,410
Supplies	472,968	354,721	363,545	513,670	550,200	527,590	517,590
Services	773,216	2,979,028	1,958,674	975,810	1,073,880	1,047,240	1,047,240
Maintenance & Repair	686,915	697,240	649,781	730,400	718,020	752,140	752,140
Grants & Contributions	-	55,000	-	-	50,000	-	-
Capital Outlay	284,981	250,686	479,532	58,440	61,610	62,220	62,220
Energy & Utility	931,691	1,058,291	1,020,443	1,312,570	1,281,230	1,335,190	1,335,190
Total	7,459,845	9,910,245	8,739,902	8,126,220	8,117,180	8,444,790	8,434,790

* 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 2022	FY 2023	FY 2024	FY 2025		FY 2026	
	Actual **	Actual **	Actual **	Budget	Estimate	Proposed	Adopted
General Fund	6,638,050	6,836,726	6,811,391	7,053,420	6,911,890	7,307,480	7,297,480
Charges to Other Departments	118,748	119,307	123,577	119,000	119,000	123,000	123,000
Town Support for Education	102,190	149,970	143,936	160,110	159,450	165,130	165,130
<i>Subtotal: Public Works General Fund</i>	<i>6,858,988</i>	<i>7,106,003</i>	<i>7,078,904</i>	<i>7,332,530</i>	<i>7,190,340</i>	<i>7,595,610</i>	<i>7,585,610</i>
State Grants - Town Aid Road Improvements	309,950	662,449	400,938	407,000	450,000	450,000	450,000
Facilities Revenues & User Fees	272,506	276,215	210,609	176,690	173,040	187,380	185,800
Reimbursements	-	24,803	24,803	30,000	31,800	31,800	31,800
Charges to Landfill Enterprise Fund	18,400	18,400	18,400	-	-	-	-
American Rescue Funds (ARF Capital Fund)	-	940,070	919,394	-	92,000	-	-
State Grants- LoCIP (Capital Outlay Fund)	-	882,305	86,854	180,000	180,000	180,000	180,000
<i>Subtotal: Other Funds</i>	<i>600,856</i>	<i>2,804,242</i>	<i>1,660,998</i>	<i>793,690</i>	<i>926,840</i>	<i>849,180</i>	<i>849,180</i>
Total	7,459,844	9,910,245	8,739,902	8,126,220	8,117,180	8,444,790	8,434,790

** Note that the FY 2022 through FY 2024 Actual includes Engineering which is now in the Development budget.

ADMINISTRATION

Public works administration provides leadership and guidance for the various Public Works service units including 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 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
Personnel	638,060	632,340	646,640	646,640
Supplies	3,600	3,580	3,680	3,680
Services	4,560	5,020	5,180	5,180
Maintenance & Repair	10,600	10,600	16,000	16,000
Grants & Contributions	-	-	-	-
Capital Outlay	-	-	-	-
Energy & Utility	7,420	7,420	7,720	7,720
Total	664,240	658,960	679,220	679,220

* 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 on the property tax rate.

Funding Source	FY 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
General Fund - Public Works	664,240	658,960	679,220	679,220
Town Support for Education	-	-	-	-
<i>Subtotal: Public Works General Fund</i>	<i>664,240</i>	<i>658,960</i>	<i>679,220</i>	<i>679,220</i>
Miscellaneous Fees	-	-	-	-
<i>Subtotal: Other Funds</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Total	664,240	658,960	679,220	679,220

Personnel Requirements

Full Time Equivalents (FTE)	FY 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
Regular Full Time Employees	4.15	4.36	4.15	4.15
Regular Part Time Employees	0.70	0.60	0.75	0.75
Temporary/Seasonal Employees	-	-	-	-
Total	4.85	4.96	4.90	4.90

Budget Commentary

The overall and General Fund FY 25 expenditures are expected to come in under budget by \$5,280 or 0.8% mostly due to savings in Personnel costs for partial year vacancies. The overall and FY 26 General Fund proposed budgets reflect an increase of \$14,980 or 2.3% due to Personnel costs and Maintenance & Repairs.

ADMINISTRATION

Products & Services

Executive Management \$679,220

- 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.

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 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
Personnel	1,574,230	1,516,670	1,662,540	1,662,540
Supplies	128,500	127,380	132,490	132,490
Services	61,130	103,130	63,430	63,430
Maintenance & Repair	-	5,000	5,000	5,000
Grants & Contributions	-	50,000	-	-
Capital Outlay	-	-	-	-
Energy & Utility	13,850	13,800	14,350	14,350
Total	1,777,710	1,815,980	1,877,810	1,877,810

* 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 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
General Fund - Public Works	1,587,600	1,532,730	1,680,880	1,680,880
Town Support for Education	160,110	159,450	165,130	165,130
Subtotal: Public Works General Fund	1,747,710	1,692,180	1,846,010	1,846,010
Miscellaneous Fees	30,000	31,800	31,800	31,800
American Rescue Funds (ARF Capital Fund)	-	92,000	-	-
Subtotal: Special Revenue Funds	30,000	123,800	31,800	31,800
Total	1,777,710	1,815,980	1,877,810	1,877,810

Personnel Requirements

Full Time Equivalents (FTE)	FY 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
Regular Full Time Employees	13.75	13.72	13.75	13.75
Regular Part Time Employees	-	-	-	-
Temporary/Seasonal Employees	4.45	4.45	4.45	4.45
Total	18.20	18.17	18.20	18.20

Budget Commentary

The overall FY 25 expenditures are expected to come in over budget by \$38,270 or 2.2% due to Services and Grants & Contributions, partially offset by a decrease in Personnel costs. The FY 25 General Fund expenditures are expected to come in under budget by \$54,870 or 3.5% due to savings in Personnel costs for partial year vacancies. The overall FY 26 proposed budget reflects an increase of \$100,100 or 5.6% mostly due to Personnel costs. The FY 26 General Fund proposed budget reflects an increase of \$93,280 or 5.9% for the same reason.

PARKS AND GROUNDS

Products & Services

Maintain Turf and Shrub Areas \$581,940

- Mow approximately 101 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 \$56,220

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

Improve Turf Areas \$93,690

- 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 \$97,430

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

Veterans Cemetery Maintenance \$28,110

- Install cemetery headstones and other related maintenance.

Prepare Fields for Recreational Use \$71,210

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

Maintain Safe Playground Equipment \$37,490

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

Maintain Medians & Planted Areas \$224,850

- 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 \$337,280

- 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 \$46,850

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

Public Property Litter \$41,230

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

Maintain Public Trail Areas \$50,590

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

Install & Maintain Ice Rinks \$45,790

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

Town Support for Education \$165,130

- 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 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
Personnel	420,320	414,350	443,300	443,300
Supplies	34,010	31,850	33,420	33,420
Services	194,610	194,720	202,420	202,420
Maintenance & Repair	365,400	352,470	369,480	369,480
Grants & Contributions	-	-	-	-
Capital Outlay	3,000	6,610	6,120	6,120
Energy & Utility	466,650	478,630	501,710	501,710
Total	1,483,990	1,478,630	1,556,450	1,556,450

* 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 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
General Fund - Public Works	1,188,300	1,186,590	1,246,070	1,246,070
Charges to Other Departments	119,000	119,000	123,000	123,000
<i>Subtotal: Public Works General Fund</i>	<i>1,307,300</i>	<i>1,305,590</i>	<i>1,369,070</i>	<i>1,369,070</i>
Facilities Revenues	176,690	171,730	185,800	185,800
User Fees	-	1,310	1,580	1,580
American Rescue Funds (ARF Capital Fund)	-	-	-	-
<i>Subtotal: Special Revenue Funds</i>	<i>176,690</i>	<i>173,040</i>	<i>187,380</i>	<i>187,380</i>
Total	1,483,990	1,478,630	1,556,450	1,556,450

Personnel Requirements

Full Time Equivalents (FTE)	FY 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
Regular Full Time Employees	3.00	3.00	3.00	3.00
Regular Part Time Employees	1.16	0.73	1.16	1.16
Temporary/Seasonal Employees	-	0.21	-	-
Total	4.16	3.94	4.16	4.16

Budget Commentary

The overall FY 25 expenditures are expected to come in under budget by \$5,360 or 0.4% primarily due to decreases in Personnel costs and Maintenance & Repairs, partially offset by an increase in Energy & Utility. The FY 25 General Fund expenditures are expected to come in under budget by \$1,710 or 0.1% due to decreased maintenance and increased utility costs. The overall FY 26 proposed budget reflects an increase of \$72,460 or 4.9% mostly due to Personnel costs, Services and Energy & Utility. The FY 26 General Fund proposed budget reflects an increase of \$57,770 or 4.9% for the same reasons.

FACILITIES MANAGEMENT

Products and Services

Town Hall & Town Center \$342,430

- 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 \$264,610

- 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 \$164,990

- 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 \$124,530

- 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, Mill Brook building and 20 William Street \$295,740

- 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; move, repair and maintain phone systems.

Community Services & Repair of Other Town Facilities \$179,000

- 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, holiday lighting displays, Martin Luther King Day ceremony and the Bridge Builder's awards
- Perform maintenance of bus shelters, storage sheds and park and recreation accessory buildings
- Provide electrical repairs for Veterans Cemetery
- Provide maintenance 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 \$185,150

- Support the Public Building Commission with information and reports
- Perform construction management function for town and BOE 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 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
Personnel	435,940	442,740	436,350	436,350
Supplies	71,930	71,960	74,680	74,680
Services	383,800	383,760	419,070	419,070
Maintenance & Repair	100,000	100,000	104,000	104,000
Grants & Contributions	-	-	-	-
Capital Outlay	-	-	-	-
Energy & Utility	-	-	-	-
Total	991,670	998,460	1,034,100	1,034,100

* 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 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
General Fund - Public Works	616,670	623,460	624,100	624,100
State Grants - Town Aid Road Improvements	195,000	195,000	230,000	230,000
<i>Subtotal: Special Revenue Funds</i>	<i>195,000</i>	<i>195,000</i>	<i>230,000</i>	<i>230,000</i>
State Grants - LoCIP (Capital Outlay Fund)	180,000	180,000	180,000	180,000
Total	991,670	998,460	1,034,100	1,034,100

Personnel Requirements

Full Time Equivalents (FTE)	FY 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
Regular Full Time Employees	4.00	4.07	4.00	4.00
Regular Part Time Employees	-	-	-	-
Temporary/Seasonal Employees	-	-	-	-
Total	4.00	4.07	4.00	4.00

Budget Commentary

The overall FY 25 expenditures are expected to come in over budget by \$6,790 or 0.7% mostly due to Personnel costs. The FY 25 General Fund expenditures are expected to come in over budget by 6,790 or 1.1% due to Personnel costs. The overall FY 26 proposed budget reflects an increase of \$42,430 or 4.3% as compared to the FY 25 budget due to the increased use of Town Aid for Roads Improvement grant funding and Personnel costs. The FY 26 General Fund reflects an increase of \$7,430 or 1.2% mostly due to Personnel and Maintenance & Repair costs.

PAVEMENT MANAGEMENT

Products & Services

Localized Pavement Repairs \$235,780

- Repair surface defects and potholes caused by poor base and sub-base material
- Seal pavement cracks.

Pavement Preventive Maintenance/ Snow Materials \$143,740

- Perform thin overlays and other related maintenance measures on certain street sections
- Purchase additional materials for storm control.

Mill & Repave Streets \$496,370

- 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 \$133,400

- Replace damaged or worn curbing at various locations throughout town
- Repair lawns and driveway aprons damaged during snow removal.

Repair Dirt Roads \$24,810

- 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 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
Personnel	394,980	393,790	420,930	420,930
Supplies	37,030	33,880	38,230	38,230
Services	46,910	119,500	55,480	55,480
Maintenance & Repair	-	-	-	-
Grants & Contributions	-	-	-	-
Capital Outlay	-	-	-	-
Energy & Utility	-	-	-	-
Total	478,920	547,170	514,640	514,640

* 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 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
General Fund - Public Works	456,920	452,170	484,640	484,640
State Grants - Town Aid Road Improvements	22,000	95,000	30,000	30,000
<i>Subtotal: Special Revenue Funds</i>	<i>22,000</i>	<i>95,000</i>	<i>30,000</i>	<i>30,000</i>
Total	478,920	547,170	514,640	514,640

Personnel Requirements

Full Time Equivalents (FTE)	FY 2025		FY 2026	
	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 25 expenditures are expected to come in over budget by \$68,250 or 14.3% due to Services. The FY 25 General Fund expenditures are expected to come in under budget by \$4,750 or 1.0% due to Services. The overall FY 26 proposed budget reflects an increase of \$35,720 or 7.5% due to Personnel and Services costs. The FY 26 General Fund budget reflects an increase of \$27,720 or 6.1% for the same reasons.

STORMWATER DRAINAGE

Products & Services

Repair or Replace Catch Basins and Adjust Manholes \$308,790

- 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 \$12,870

- Remove accumulated silt and vegetation in detention ponds on town maintained property.

Maintain Channels of Brooks \$6,700

- Clean debris, remove silt and vegetation and make repairs.

New Drainage Systems \$12,870

- Install new drainage structures and systems to increase capacity and alleviate erosion, road flooding and icing problems.

Maintain Stormwater Drainage Pipe \$102,930

- 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 \$5,150

- Maintain and clean out natural drainage channels to eliminate problems caused by sedimentation, erosion and concrete deterioration.

Catch Basin Sand and Litter Removal & Inspection \$65,330

- 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 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
Personnel	432,580	338,350	446,330	446,330
Supplies	13,040	61,920	17,200	17,200
Services	200,240	179,330	210,710	210,710
Maintenance & Repair	-	2,200	-	-
Grants & Contributions	-	-	-	-
Capital Outlay	-	-	-	-
Energy & Utility	672,910	659,480	685,860	685,860
Total	1,318,770	1,241,280	1,360,100	1,360,100

* 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 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
General Fund - Public Works	1,273,770	1,221,280	1,315,100	1,315,100
State Grants - Town Aid Road Improvements	45,000	20,000	45,000	45,000
<i>Subtotal: Special Revenue Funds</i>	<i>45,000</i>	<i>20,000</i>	<i>45,000</i>	<i>45,000</i>
Total	1,318,770	1,241,280	1,360,100	1,360,100

Personnel Requirements

Full Time Equivalents (FTE)	FY 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
Regular Full Time Employees	4.00	3.25	4.00	4.00
Regular Part Time Employees	-	-	-	-
Temporary/Seasonal Employees	-	-	-	-
Total	4.00	3.25	4.00	4.00

Budget Commentary

The overall FY 25 expenditures are expected to come in under budget by \$77,490 or 5.9% primarily due to decreases in Personnel and Services, partially offset by an increase in Supplies. The FY 25 General Fund expenditures are estimated to come in under budget by \$52,490 or 4.1% due to savings in Personnel due to a partial year vacancy. The overall FY 26 proposed budget reflects an increase of \$41,330 or 3.2% due to increases in Personnel, Services and Energy & Utility costs. The FY 26 General Fund proposed budget reflects an increase of \$41,330 or 3.2% as compared to the FY 25 budget for the same reasons.

TRAFFIC SAFETY AND COMMUNITY SUPPORT

Products & Services

Town-Wide Safety Markings \$68,010

- Coordinate the town-wide safety markings program
- Install and maintain pavement markings
- Repaint crosswalks, stop lines and railroad crossings as needed.

Traffic & Safety Signage \$108,810

- 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.

Streetlights \$680,050

- 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.

Traffic Signals \$163,220

- 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.

Community Events \$99,290

- 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.

Guiderails & Barricades \$27,210

- Maintain and repair four miles of guiderails.

State-Mandated Evictions and Auctions \$17,690

- Respond to up to 45 evictions yearly
- Move and store property from evictions
- Auction unclaimed property from evictions and town surplus property.

Election Setup \$24,490

- Set up and take down equipment for referendums, primaries and elections.

24-Hour Emergency Response \$40,810

- Respond to police requests to remove debris caused by motor vehicle accidents
- Remove dead animals from roads
- Respond to requests for chemical spill containment.

Clean Streets \$89,770

- 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.

Sanitary Waste Removal \$40,750

- 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 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
Personnel	401,650	408,670	420,530	420,530
Supplies	73,140	72,230	75,120	65,120
Services	84,560	88,420	90,950	90,950
Maintenance & Repair	254,400	247,750	257,660	257,660
Grants & Contributions	-	-	-	-
Capital Outlay	55,440	55,000	56,100	56,100
Energy & Utility	151,740	121,900	125,550	125,550
Total	1,020,930	993,970	1,025,910	1,015,910

* 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 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
General Fund - Public Works	1,020,930	993,970	1,025,910	1,015,910
State Grants - Town Aid Road Improvements	-	-	-	-
User Fees	-	-	-	-
Reimbursements	-	-	-	-
<i>Subtotal: Special Revenue Funds</i>	-	-	-	-
Total	1,020,930	993,970	1,025,910	1,015,910

Personnel Requirements

Full Time Equivalents (FTE)	FY 2025		FY 2026	
	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 25 overall and General Fund expenditures are expected to come in under budget by \$26,960 or 2.6% due to decreases in Energy & Utility costs and Maintenance & Repair, partially offset by increases in Personnel costs and Services. The FY 26 General Fund proposed budget reflects an increase of \$4,980 or 0.5% as compared to the FY 25 budget mostly due to increases in Personnel, Services and Maintenance & Repair costs, offset with a decrease in Energy & Utility costs.

Council Action

During budget deliberations, the Town Council reduced funding to Equipment Repair by \$10,000 for materials and supplies.

EQUIPMENT REPAIR

Products & Services

<i>Fleet Maintenance</i>	<i>\$738,660</i>	<i>Fuel Management</i>	<i>\$235,960</i>
• 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.		• Procure gasoline and diesel fuel for town • Monitor automated fuel system for town vehicles.	
		<i>Vehicle & Equipment Procurement</i>	<i>\$51,290</i>
		• 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 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
Personnel	237,570	235,330	243,790	243,790
Supplies	152,420	147,400	152,770	152,770
Services	-	-	-	-
Maintenance & Repair	-	-	-	-
Grants & Contributions	-	-	-	-
Capital Outlay	-	-	-	-
Energy & Utility	-	-	-	-
Total	389,990	382,730	396,560	396,560

* 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 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
General Fund - Public Works	244,990	242,730	251,560	251,560
State Grants - Town Aid Road Improvements	145,000	140,000	145,000	145,000
<i>Subtotal: Special Revenue Funds</i>	<i>145,000</i>	<i>140,000</i>	<i>145,000</i>	<i>145,000</i>
Total	389,990	382,730	396,560	396,560

Personnel Requirements

Full Time Equivalents (FTE)	FY 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
Regular Full Time Employees	-	-	-	-
Regular Part Time Employees	-	-	-	-
Temporary/Seasonal Employees	-	-	-	-
Total	-	-	-	-

Budget Commentary

The overall FY 25 expenditures are expected to come in under budget by \$7,260 or 1.9% due to a mild winter. The FY 25 General Fund expenditures are expected to come in under budget by \$2,260 or 0.9% due to the same reason. The overall FY 26 proposed budget reflects an increase of \$6,570 or 1.7% due to an increase in Personnel costs and Supplies. The FY 26 General Fund proposed budget reflects an increase of \$6,570 or 2.7% due to the same reasons.

STORM CONTROL

Products & Services

Clear, Safe Pavement Surfaces \$396,560

- 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 2025 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.

Portions of Sheffield Drive were paved in preparation of the pavement micro-surfacing program. Coordination and oversight of crack 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.

The cleaning of approximately 2,400 storm drainage catch basins was completed as a stormwater management preventative maintenance item and to maintain compliance with the Town's Municipal Separate Storm Sewer System ("MS4") permit. 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.

The multi-use path on Day Hill Road was extended from the corner of Prospect Hill Road to the existing multi-use path near Groton Road. Old playscapes were removed at Milo Peck, Washington Park and Deerfield Park. These areas were also expanded and regraded, and staff provided assistance with the installation of the new equipment when needed.

Tree waste generated throughout the year was recycled by double-grinding those materials so that they can be utilized as finish mulch throughout the town.

Staff planted trees and flowers in the planter boxes in the medians on Route 159 in the Wilson area of the town to greatly enhance the area's appearance.

The Public Works Department held it's 2nd annual Open House on May 23rd, during National Public Works Week. It was well attended and we received positive feedback from residents who joined us.

The Public Works Department serves as the contact point for the Town's volunteer program, "Clean & Green", which provides free equipment and materials to various volunteer groups and private citizens who wish to assist with litter clean-up in parts of Town that they choose.

Facilities Management

Over the past several years, staff has installed 10 drinking fountains equipped with bottle fillers. During the past fiscal year, these efforts have saved 26,400 bottles by people refilling their own containers.

The Welch Pool House renovation project was completed in the summer of 2024.

The Clover Street School ADA Restroom Upgrades – Phase 1 renovation project was completed in the summer of 2024 and Phase 2 is scheduled for summer of 2025.

The L.P. Wilson Community Center HVAC renovation project – Phase 2 work was completed in the summer of 2024 and Phase 2B is scheduled for summer of 2025.

The Wilson Fire Station roof replacement has been completed and interior renovations will be completed by June of 2025.

PUBLIC WORKS

<i>Key Statistics</i>	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Target
Pavement management activities such as milling, paving and crack sealing	\$1,050,000	\$1,180,000	\$5,445,000	\$2,700,000	\$2,000,000
Snow control services from the General Fund and grant funding	\$336,680	\$224,474	\$339,650	\$382,730	\$396,560

<i>Performance Measures</i>	FY 2024 Actual	FY 2025 Target	FY 2025 Estimate	FY 2026 Target
Number of center-line miles of streets milled and paved	6.2	6.0	6.1	5.5
Average number of days to close SeeClickFix complaints regarding pothole or pavement issues	7.5	9.0	7.1	8.0

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

As the voices of hundreds filled the crisp December air with an enthusiastic countdown at the annual Carol Sing and Torchlight Parade, two trees on the northern end of the town green burst into a vibrant display of colorful holiday lights, transforming the scene into a festive spectacle reminiscent of Rockefeller Center.



FY 2026 Goals

1. Implement new work order and fleet management software.
2. Continue to update multi-year fleet and equipment replacement plan, including identifying alternative fuel options.
3. In collaboration with Engineering, prepare plans for expansion of Veteran's Cemetery.
4. Oversee the implementation of capital projects, including the L.P. Wilson Community Center HVAC system and design of the Ellsworth School Building Envelope Improvements
5. Complete capping and closure of the landfill in accordance with our State of Connecticut-issued Stewardship Permit and receive closure certification from the Connecticut Department of Energy & Environmental Protection (CT DEEP).
6. Complete the second phase of the Clover Street School restroom Americans with Disabilities Act (ADA) upgrade.
7. Assume maintenance of new five acre park in Wilson.

SPECIAL REVENUE FUND AND AMERICA RESCUE FUND (ARF)

Public Works

Project #	Project Name	FY 2025				FY 2026		
		Beginning Balance (7/1/24)	Projected Revenue	Estimated Expenditures	Projected Balance (6/30/25)	Projected Revenue	Budgeted Expenditures	Projected Balance (6/30/26)
1980	Stony Hill School	9,095	6,600	10,460	5,235	6,870	11,800	305
2014	330 Windsor Avenue Maintenance	114,979	142,320	118,380	138,919	144,050	128,860	154,109
4009	Town Aid Road Improvements	1,147,257	405,000	450,000	1,102,257	405,000	450,000	1,057,257
4012	Local Cap. Improve. - Recording Fees	183,268	9,000	-	192,268	9,000	-	201,268
4018	Veterans Cemetery	9,085	1,800	1,800	9,085	1,800	1,800	9,085
4024	Solid Waste Management/Anti-Littering	30,703	33,680	30,000	34,383	33,680	30,000	38,063
4100	Rental Revenue (Properties)	57,322	28,000	16,480	68,842	28,380	17,150	80,072
4101	Train Station/Freight House	115,420	36,230	26,410	125,240	36,740	27,990	133,990
4102	Wilson/Deerfield Improvements	115,053	-	-	115,053	-	-	115,053
4105	Electric Vehicle Charging Station	-	1,310	1,310	-	1,580	1,580	-
4800	Landfill Reuse Planning	5,701	-	-	5,701	-	-	5,701
1925	Riverwalk Multi-Use Trail Project	50,000	-	50,000	-	-	-	-
1988	Town Entry Signs & Landscape Improvements	-	42,000	42,000	-	-	-	-
		1,837,883	705,940	746,840	1,796,983	667,100	669,180	1,794,903

#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 - Wilson/Deerfield Improvements - These funds were related to maintenance of the former Wolcott School building. Funds are available for use in the Wilson/Deerfield area for maintenance, repairs and improvements to public infrastructure, buildings and spaces.

#4105 - Electrical Vehicle Charging Station - Located in the town-owned parking lot at the corner of Broad Street and Maple Avenue. Town Council approved the user fee to be set at the electricity supply rate billed by Eversource effective 07/01/2021 through 12/31/2021. Chargepoint, the EV station software vendor, collects a 10% administrative and processing charge of total fees collected by the town.

#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 completeness of the grant request. The project will connect the trail from Hartford north to Windsor Center.

#1988 - Town Entry Signs & Landscape Improvements - Under the Capital and Infrastructure Investments focus area of the ARF Grant; this project is to restore the Town of Windsor town line signs at four locations, Park Avenue, Dudley Town Road, Archer Road and Palisado Avenue. These signs include the town's seal and are over three decades old.

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 2024	FY 2025		FY 2026	
	Actual	Budget	Estimate	Proposed	Adopted
Personnel	565,271	599,290	583,690	615,880	615,880
Supplies	92,933	90,770	86,980	86,670	86,670
Services	124,865	136,300	139,460	141,190	141,190
Maintenance & Repair	35,239	38,190	38,260	39,170	39,170
Grants & Contributions	-	-	-	-	-
Capital Outlay	30,000	-	-	-	-
Energy & Utility	5,678	5,300	4,100	5,300	5,300
Total	853,986	869,850	852,490	888,210	888,210

* 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		FY 2026	
	Actual	Budget	Estimate	Proposed	Adopted
General Fund - Info. Services	707,047	734,540	720,980	755,450	755,450
Other General Fund Accounts	53,986	51,760	51,760	51,760	51,760
<i>Subtotal: Info. Services Gen. Fund</i>	<i>761,033</i>	<i>786,300</i>	<i>772,740</i>	<i>807,210</i>	<i>807,210</i>
Grants	8,062	13,550	9,750	9,000	9,000
User Fees	63,291	48,500	48,500	50,500	50,500
<i>Subtotal: Special Revenue Funds</i>	<i>71,353</i>	<i>62,050</i>	<i>58,250</i>	<i>59,500</i>	<i>59,500</i>
Other Funds	21,600	21,500	21,500	21,500	21,500
Total	853,986	869,850	852,490	888,210	888,210

Personnel Requirements

Full Time Equivalents (FTE)	FY 2024	FY 2025		FY 2026	
	Actual	Budget	Estimate	Proposed	Adopted
Regular Full Time Employees	5.17	5.23	5.00	5.23	5.23
Regular Part Time Employees	-	-	-	-	-
Temporary/Seasonal Employees	-	0.07	0.07	0.07	0.07
Total	5.17	5.30	5.07	5.30	5.30

Budget Commentary

The overall FY 25 expenditures are expected to come in under budget by \$17,360 or 2.0% primarily due to Personnel costs as a result of partial year vacancies. The FY 25 General Fund expenditures are expected to come in under budget by \$13,560 or 1.8% for the same reason. The FY 26 proposed General Fund budget reflects an increase of \$20,910 or 2.8% as compared to the FY 25 budget mostly due to Personnel costs.

INFORMATION SERVICES EXPENDITURE BREAKDOWN BY FUND

General Fund Expenditures:

Expenditures by Category	FY 2024	FY 2025		FY 2026	
	Actual	Budget	Estimate	Proposed	Adopted
Personnel	565,271	596,290	582,190	613,080	613,080
Supplies	40,178	34,720	33,380	33,470	33,470
Services	60,681	66,840	69,850	71,930	71,930
Maintenance & Repair	35,239	31,390	31,460	31,670	31,670
Grants & Contributions	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Energy & Utility	5,678	5,300	4,100	5,300	5,300
Total	707,047	734,540	720,980	755,450	755,450

Town Support for Education and Charges to Other Department Expenditures:

Expenditures by Category	FY 2024	FY 2025		FY 2026	
	Actual	Budget	Estimate	Proposed	Adopted
Personnel	-	-	-	-	-
Supplies	49,593	46,000	46,000	46,000	46,000
Services	4,393	5,760	5,760	5,760	5,760
Maintenance & Repair	-	-	-	-	-
Grants & Contributions	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Energy & Utility	-	-	-	-	-
Total	53,986	51,760	51,760	51,760	51,760

Special Revenue & Other Fund Expenditures:

Expenditures by Category	FY 2024	FY 2025		FY 2026	
	Actual	Budget	Estimate	Proposed	Adopted
Personnel	-	3,000	1,500	2,800	2,800
Supplies	3,162	10,050	7,600	7,200	7,200
Services	59,791	63,700	63,850	63,500	63,500
Maintenance & Repair	-	6,800	6,800	7,500	7,500
Grants & Contributions	-	-	-	-	-
Capital Outlay	30,000	-	-	-	-
Energy & Utility	-	-	-	-	-
Total	92,953	83,550	79,750	81,000	81,000

Total Expenditures (agrees with page N-1):

Expenditures by Category	FY 2024	FY 2025		FY 2026	
	Actual	Budget	Estimate	Proposed	Adopted
Personnel	565,271	599,290	583,690	615,880	615,880
Supplies	92,933	90,770	86,980	86,670	86,670
Services	124,865	136,300	139,460	141,190	141,190
Maintenance & Repair	35,239	38,190	38,260	39,170	39,170
Grants & Contributions	-	-	-	-	-
Capital Outlay	30,000	-	-	-	-
Energy & Utility	5,678	5,300	4,100	5,300	5,300
Total	853,986	869,850	852,490	888,210	888,210

INFORMATION SERVICES

Budget Information

Fiscal Year 2022-2026

Expenditures

Expenditures by Category *	FY 2022	FY 2023	FY 2024	FY 2025		FY 2026	
	Actual	Actual	Actual	Budget	Estimate	Proposed	Adopted
Personnel	454,612	491,033	565,271	599,290	583,690	615,880	615,880
Supplies	71,070	87,473	92,933	90,770	86,980	86,670	86,670
Services	113,025	119,966	124,865	136,300	139,460	141,190	141,190
Maintenance & Repair	31,363	31,580	35,239	38,190	38,260	39,170	39,170
Grants & Contributions	-	-	-	-	-	-	-
Capital Outlay	-	-	30,000	-	-	-	-
Energy & Utility	4,668	4,633	5,678	5,300	4,100	5,300	5,300
Total	674,738	734,685	853,986	869,850	852,490	888,210	888,210

* 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 2023	FY 2024	FY 2025		FY 2026	
	Actual	Actual	Actual	Budget	Estimate	Proposed	Adopted
General Fund	574,310	619,725	707,047	734,540	720,980	755,450	755,450
Other General Fund Accounts	42,246	51,656	53,986	51,760	51,760	51,760	51,760
<i>Subtotal: Info. Services Gen. Fund</i>	<i>616,556</i>	<i>671,381</i>	<i>761,033</i>	<i>786,300</i>	<i>772,740</i>	<i>807,210</i>	<i>807,210</i>
Grants	7,500	10,837	8,062	13,550	9,750	9,000	9,000
User Fees	32,682	34,467	63,291	48,500	48,500	50,500	50,500
<i>Subtotal: Special Revenue Funds</i>	<i>40,182</i>	<i>45,304</i>	<i>71,353</i>	<i>62,050</i>	<i>58,250</i>	<i>59,500</i>	<i>59,500</i>
<i>Other Funds</i>	<i>18,000</i>	<i>18,000</i>	<i>21,600</i>	<i>21,500</i>	<i>21,500</i>	<i>21,500</i>	<i>21,500</i>
Total	674,738	734,685	853,986	869,850	852,490	888,210	888,210

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 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
Personnel	336,990	329,780	342,380	342,380
Supplies	23,770	21,200	20,730	20,730
Services	50,450	50,200	50,050	50,050
Maintenance & Repair	33,800	33,810	34,500	34,500
Grants & Contributions	-	-	-	-
Capital Outlay	-	-	-	-
Energy & Utility	3,300	3,100	3,300	3,300
Total	448,310	438,090	450,960	450,960

* 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 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
General Fund - Info. Services	386,260	379,840	391,460	391,460
Other General Fund Accounts	-	-	-	-
<i>Subtotal: Info. Services General Fund</i>	<i>386,260</i>	<i>379,840</i>	<i>391,460</i>	<i>391,460</i>
Grants	13,550	9,750	9,000	9,000
User Fees	48,500	48,500	50,500	50,500
<i>Subtotal: Special Revenue Funds</i>	<i>62,050</i>	<i>58,250</i>	<i>59,500</i>	<i>59,500</i>
Other Funds	-	-	-	-
Total	448,310	438,090	450,960	450,960

Personnel Requirements

Full Time Equivalents (FTE)	FY 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
Regular Full Time Employees	3.00	2.82	3.00	3.00
Regular Part Time Employees	-	-	-	-
Temporary/Seasonal Employees	0.07	0.07	0.07	0.07
Total	3.07	2.89	3.07	3.07

Budget Commentary

The overall FY 25 expenditures are expected to come in under budget by \$10,220 or 2.3% primarily due to Personnel costs as a result of a partial year vacancy. The FY 25 General Fund expenditures are expected to come in under budget by \$6,420 or 1.7% due to the same reason. The overall FY 26 proposed budget reflects an increase of \$2,650 or 0.6% as compared to the FY 25 budget mostly due to Personnel costs and is offset in part by less use of special revenue funds. The FY 26 General Fund proposed budget reflects an increase of \$5,200 or 1.3% mostly due to Personnel costs.

TOWN CLERK

Products & Services

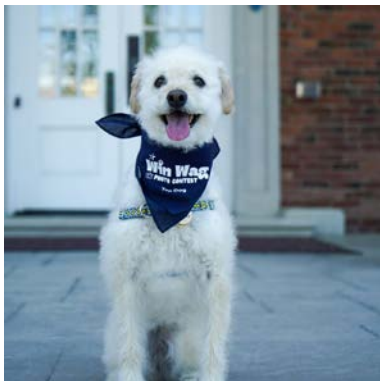
Public Records \$197,310

- 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 \$70,700

- 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



"Comet" is our 2024 Win Wag Photo Contest Top Dog.



It was a special year for our annual contest to promote June as dog licensing month, as "Maverick" (Best Smile) and "Watson" (Best Puppy) are from the same family!

Elections Support \$76,240

- 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 \$15,930

- 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 \$90,780

- 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.

Presidential Election



Together with all CT towns, Windsor implemented early voting for the 2024 Presidential Election season, offering 25 additional days for people to vote. 7,620 Windsor voters cast their ballots early.

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 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
Personnel	262,300	253,910	273,500	273,500
Supplies	67,000	65,780	65,940	65,940
Services	85,850	89,260	91,140	91,140
Maintenance & Repair	4,390	4,450	4,670	4,670
Grants & Contributions	-	-	-	-
Capital Outlay	-	-	-	-
Energy & Utility	2,000	1,000	2,000	2,000
Total	421,540	414,400	437,250	437,250

* 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 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
General Fund - Info. Services	348,280	341,140	363,990	363,990
Other General Fund Accounts	51,760	51,760	51,760	51,760
<i>Subtotal: Info. Services General Fund</i>	<i>400,040</i>	<i>392,900</i>	<i>415,750</i>	<i>415,750</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	421,540	414,400	437,250	437,250

Personnel Requirements

Full Time Equivalents (FTE)	FY 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
Regular Full Time Employees	2.23	2.18	2.23	2.23
Regular Part Time Employees	-	-	-	-
Temporary/Seasonal Employees	-	-	-	-
Total	2.23	2.18	2.23	2.23

Budget Commentary

The General Fund FY 25 expenditures are expected to come in under budget by \$7,140 or 1.7% due to Personnel costs as a result of a partial year vacancy. The FY 26 General Fund proposed budget reflects an increase of \$15,710 or 4.5% as compared to the FY 25 budget mostly due to Personnel as well as increases to contractual costs for software.

PUBLIC RELATIONS

Products & Services

Support to Town Manager \$34,960

- 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 \$135,510

- 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.

Wilson Park sign



Sr. Communications Specialist Andrew Goldberg designed the 6x9 foot sign located at the construction site of the new Windsor park featuring renditions of the park's amenities, design, recognition of funding sources and a QR code to guide residents to the town website for more detailed information.

Stay Connected



Our Stay Connected campaign promotes the town's multiple email newsletter services as well as SeeClickFix and emergency notification options for residents.

Marketing/Information Assistance \$266,780

- 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).

Citizens Academy



The Citizens Academy Class of 2024 is the 17th graduating class with more than 250 total residents having participated in the program to learn more about their local government services since 2005.

INFORMATION SERVICES

FY 2025 Highlights

Public Relations

Using just a cell phone and a selfie stick, our newest Public Relations team member, Molly Shannon, has been telling short-stories about Windsor with our new series, "Molly on the Move." Highlights of Windsor's trails, programs at Northwest Park, fun facts about Windsor's rich history and town services have been featured highlights of the series that is shared on the town's social media platforms.

This year's prominent marketing initiatives centered on key projects, including the vaccine awareness and suicide prevention grant funded efforts of the Health department, Presidential Election voter information, fire prevention and library card promotions, and the new park in the Wilson neighborhood. Work has also begun in promoting the town's Plan of Conservation and Development process.

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 900 new fans and followers, bringing our total following to 8,420 individuals. Additionally, on Nextdoor, we had significant growth, gaining 975 members for a total of 5,800. With a total of over 1,100 posts throughout the year, our efforts resulted in more than 1,150 comments, received over 1,500 direct messages, and a total of over 14,850 engagements.

Town Clerk

Election Activity:

Voters and property owners had six opportunities to vote and make their voices heard this year. On March 12th, 770 voters turned out to approve the Wilson Park Project by a vote of 681 (Yes) to 89 (No). On April 2nd, Democratic and Republican voters turned out to cast their ballots in the Presidential Preference Primary, ultimately voting for the national favorites to run in November. May 14th brought voters and property owners out to vote in the first Budget Referendum which failed to pass by a 4 vote margin with 1,024 (Yes) and 1,028 (No) votes with a participation rate of 9% of voters. The second Budget Referendum was held on June 18th which passed by a 239 vote margin with 1,968 (Yes) and 1,729 (No) votes with a participation rate of 17% of voters. The State Primary was held on August 13th where once again Democratic and Republican voters chose their candidates to run in the November election, with two candidates from Windsor running to be the Democratic candidate for State Senator. The year ended with the November 5th Presidential Election where 74.46% of Windsor residents voted to choose the President of the United States, United States Senator, United States Representative, State Senator, State Representative and Registrar of Voters for the Town of Windsor. This year also included the implementation of early voting as mandated by the state legislature, and 7,620 Windsor voters cast their votes early in the Presidential Election, voicing their appreciation of the option to vote early. Participation in early voting is expected to increase as more voters become aware of the opportunity.

Grant Funds:

The FY 25 Targeted Historic Document Grant was awarded to the town for the maximum amount of \$7,500. The grant funds were utilized to restore ancient Highway Tax Lists for the 1870's and 1880's, which included miscellaneous Highway Tax Lists and School District Tax Lists. Also included were a Board of Education Day Book from 1860, a Board of Education District #3 journal from 1887 and Board of Education journal #7 from 1899. These Historic Grants aid in maintaining the history of the Town of Windsor for generations to come.

INFORMATION SERVICES

<i>Key Statistics</i>	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Target
Land Recordings	6,600	5,426	4,801	4,600	4,700
Dog Licenses	2,185	2,418	2,576	2,500	2,500
Birth, Death & Marriage Certificates Recorded	1,049	912	965	960	955
Certified Vital Records Issued	1,679	6,638	9,920	9,150	9,500
Notarized Documents	1,553	1,466	1,459	1,400	1,440
Sportsman Licenses	324	286	265	275	275
Citizen Academy Participants	n/a	16	20	21	25
Budget Referendum Participation	1,629	1,373	2,868*	2,000	2,000

* average of the two FY 25 budget referendums

<i>Performance Measures</i>	FY 2024 Actual	FY 2025 Target	FY 2025 Estimate	FY 2026 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	2.0	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	7.0	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	99%	98%	99%	99%
Total social media fans and followers (townofwindsorct)	7,400	7,800	8,500	9,000
Total social media post reach (townofwindsorct) *	1,100,000	1,155,000	1,160,000	1,175,000
Subscribers to Town Manager's Report email	1,710	1,870	1,725	1,750
Subscribers to Town News & Announcements email	1,707	1,870	1,762	1,800

* 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...

"We Dig It!" – A new park for Windsor promotional campaign for the ground breaking ceremony of the new park in the Wilson neighborhood created a festive and celebratory atmosphere for the many dignitaries and residents in attendance.



INFORMATION SERVICES

FY 2026 Goals

1. Implement “no excuse” absentee ballot voting.
2. Continue scanning of the building plans as a multi-year plan with Building Safety Services, which will also allow for images to be accessed by inspectional staff remotely.
3. By September 2025, transform the town's website into a modern, secure, user-friendly and accessible platform by redesigning its interface, implementing updated security protocols and ensuring compliance with WCAG 2.1 accessibility standards.
4. Increase total engagement rate on @townofwindsorct social media accounts by January 2026 by using analytics and data to make informed decisions about content.

SPECIAL REVENUE FUNDS

Information Services

Project #	Project Name	FY 2025				FY 2026		
		Beginning Balance (7/1/24)	Projected Revenue	Estimated Expenditures	Projected Balance (6/30/25)	Projected Revenue	Budgeted Expenditures	Projected Balance (6/30/26)
1304	Town Clerk Copier	113,792	28,000	42,500	99,292	28,000	44,500	82,792
1306	Historic Preservation	23,508	6,000	6,000	23,508	6,000	6,000	23,508
1308	Preservation Microfilming Grant	-	7,500	7,500	-	7,500	7,500	-
1422	Absentee Ballot Grant	6,765	-	2,250	4,515	-	1,500	3,015
		144,065	41,500	58,250	127,315	41,500	59,500	109,315

#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 2024	FY 2025		FY 2026	
	Actual	Budget	Estimate	Proposed	Adopted
Personnel	2,353,840	2,480,970	2,455,810	2,603,940	2,603,940
Supplies	73,599	85,100	84,570	85,840	85,840
Services	390,388	203,080	180,630	171,650	171,650
Maintenance & Repair	109,643	329,110	330,230	365,680	365,680
Grants & Contributions	-	-	-	-	-
Capital Outlay	43,879	42,000	102,000	42,000	42,000
Energy & Utility	21,529	19,150	19,150	19,150	19,150
Total	2,992,878	3,159,410	3,172,390	3,288,260	3,288,260

* 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		FY 2026	
	Actual	Budget	Estimate	Proposed	Adopted
General Fund - Admin. Services	2,878,545	3,014,060	2,968,040	3,146,170	3,146,170
Town Support for Education	60,254	69,430	68,630	64,670	64,670
Subtotal: General Fund Budget	2,938,799	3,083,490	3,036,670	3,210,840	3,210,840
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
Other Funds	2,959	24,800	84,600	26,300	26,300
Subtotal: Other Funds	54,079	75,920	135,720	77,420	77,420
Total	2,992,878	3,159,410	3,172,390	3,288,260	3,288,260

Personnel Requirements

Full Time Equivalents (FTE)	FY 2024	FY 2025		FY 2026	
	Actual	Budget	Estimate	Proposed	Adopted
Regular Full Time Employees	16.91	18.00	17.50	18.00	18.00
Regular Part Time Employees	2.84	2.66	2.66	2.54	2.54
Temporary/Seasonal Employees	0.21	0.46	0.69	0.46	0.46
Total	19.96	21.12	20.85	21.00	21.00

Budget Commentary

The FY 25 overall budget is expected to come in over budget by \$12,980 or 0.4% mostly due to Personnel costs savings in the Property Valuation department for a partial year vacancy, offset in part by increased use of ARF funding for cybersecurity in the Information Technology department. The FY 25 General Fund expenditures are expected to come in under budget by \$46,020 or 1.5% due to a vacancy in the Tax Assessor's Office. The overall FY 26 proposed budget reflects an increase of \$128,850 or 4.1% as compared to the FY 25 budget primarily due to Personnel costs associated with pay adjustments as a result of a comprehensive compensation study. The FY 26 General Fund proposed budget reflects an increase of \$132,110 or 4.4% due to the same reason.

ADMINISTRATIVE SERVICES EXPENDITURE BREAKDOWN BY FUND

General Fund Expenditures:

Expenditures by Category	FY 2024	FY 2025		FY 2026	
	Actual	Budget	Estimate	Proposed	Adopted
Personnel	2,255,905	2,378,050	2,352,890	2,505,380	2,505,380
Supplies	73,074	81,590	81,260	85,130	85,130
Services	374,515	178,980	157,330	169,650	169,650
Maintenance & Repair	109,643	315,290	316,410	325,860	325,860
Grants & Contributions	-	-	-	-	-
Capital Outlay	43,879	42,000	42,000	42,000	42,000
Energy & Utility	21,529	18,150	18,150	18,150	18,150
Total	2,878,545	3,014,060	2,968,040	3,146,170	3,146,170

Town Support for Education and Charges to Other Department Expenditures:

Expenditures by Category	FY 2024	FY 2025		FY 2026	
	Actual	Budget	Estimate	Proposed	Adopted
Personnel	60,155	65,140	65,140	60,780	60,780
Supplies	49	710	710	710	710
Services	50	2,100	1,300	1,700	1,700
Maintenance & Repair	-	480	480	480	480
Grants & Contributions	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Energy & Utility	-	1,000	1,000	1,000	1,000
Total	60,254	69,430	68,630	64,670	64,670

Special Revenue & Other Fund Expenditures:

Expenditures by Category	FY 2024	FY 2025		FY 2026	
	Actual	Budget	Estimate	Proposed	Adopted
Personnel	37,780	37,780	37,780	37,780	37,780
Supplies	476	2,800	2,600	-	-
Services	15,823	22,000	22,000	300	300
Maintenance & Repair	-	13,340	13,340	39,340	39,340
Grants & Contributions	-	-	-	-	-
Capital Outlay	-	-	60,000	-	-
Energy & Utility	-	-	-	-	-
Total	54,079	75,920	135,720	77,420	77,420

Total Expenditures (agrees with page O-1):

Expenditures by Category	FY 2024	FY 2025		FY 2026	
	Actual	Budget	Estimate	Proposed	Adopted
Personnel	2,353,840	2,480,970	2,455,810	2,603,940	2,603,940
Supplies	73,599	85,100	84,570	85,840	85,840
Services	390,388	203,080	180,630	171,650	171,650
Maintenance & Repair	109,643	329,110	330,230	365,680	365,680
Grants & Contributions	-	-	-	-	-
Capital Outlay	43,879	42,000	102,000	42,000	42,000
Energy & Utility	21,529	19,150	19,150	19,150	19,150
Total	2,992,878	3,159,410	3,172,390	3,288,260	3,288,260

ADMINISTRATIVE SERVICES

Budget Information

Fiscal Year 2022-2026

Expenditures

Expenditures by Category *	FY 2022	FY 2023	FY 2024	FY 2025		FY 2026	
	Actual	Actual	Actual	Budget	Estimate	Proposed	Adopted
Personnel	2,208,452	2,370,136	2,353,840	2,480,970	2,455,810	2,603,940	2,603,940
Supplies	74,248	85,226	73,599	85,100	84,570	85,840	85,840
Services	261,459	273,776	390,388	203,080	180,630	171,650	171,650
Maintenance & Repair	76,649	86,828	109,643	329,110	330,230	365,680	365,680
Grants & Contributions	-	-	-	-	-	-	-
Capital Outlay	54,094	25,003	43,879	42,000	102,000	42,000	42,000
Energy & Utility	16,660	16,809	21,529	19,150	19,150	19,150	19,150
Total	2,691,562	2,857,778	2,992,878	3,159,410	3,172,390	3,288,260	3,288,260

* 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 2023	FY 2024	FY 2025		FY 2026	
	Actual	Actual	Actual	Budget	Estimate	Proposed	Adopted
General Fund	2,575,516	2,720,848	2,878,545	3,014,060	2,968,040	3,146,170	3,146,170
Town Support for Education	64,463	64,701	60,254	69,430	68,630	64,670	64,670
Subtotal: Adm. Services Gen. Fund	2,639,979	2,785,549	2,938,799	3,083,490	3,036,670	3,210,840	3,210,840
Insurance Internal Service Fund	37,340	37,780	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	903	21,109	2,959	24,800	84,600	26,300	26,300
Subtotal: Other Funds	51,583	72,229	54,079	75,920	135,720	77,420	77,420
Total	2,691,562	2,857,778	2,992,878	3,159,410	3,172,390	3,288,260	3,288,260

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 appraises the town manager, staff, town council and public of the overall fiscal status and performance of the town.

Expenditures

Expenditures by Category *	FY 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
Personnel	853,650	868,650	903,880	903,880
Supplies	18,840	18,840	19,440	19,440
Services	38,020	23,020	24,100	24,100
Maintenance & Repair	74,520	74,520	76,750	76,750
Grants & Contributions	-	-	-	-
Capital Outlay	-	-	-	-
Energy & Utility	4,570	4,570	4,570	4,570
Total	989,600	989,600	1,028,740	1,028,740

* 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 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
General Fund - Admin. Services	974,600	974,600	1,013,740	1,013,740
Insurance Internal Service Fund	15,000	15,000	15,000	15,000
Enterprise Funds	-	-	-	-
Other Funds	-	-	-	-
<i>Subtotal: Other Funds</i>	<i>15,000</i>	<i>15,000</i>	<i>15,000</i>	<i>15,000</i>
Total	989,600	989,600	1,028,740	1,028,740

Personnel Requirements

Full Time Equivalents (FTE)	FY 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
Regular Full Time Employees	6.00	5.93	6.00	6.00
Regular Part Time Employees	1.39	1.39	1.39	1.39
Temporary/Seasonal Employees	0.31	0.49	0.31	0.31
Total	7.70	7.81	7.70	7.70

Budget Commentary

The FY 25 General Fund expenditures are expected to come in on budget. The FY 26 General Fund proposed budget reflects an increase of \$39,140 or 4.0% as compared to the FY 25 budget mostly due to Personnel costs.

FINANCIAL ACCOUNTING AND REPORTING

Products & Services

Accounting & Analysis \$432,540

- 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).

Audit \$132,870

- 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.

Payroll & Benefits \$158,440

- 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.

Cash Management \$37,180

- 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.

Debt Management \$16,660

- 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.

Budgeting \$251,050

- 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 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
Personnel	443,980	446,310	502,170	502,170
Supplies	3,850	3,850	3,980	3,980
Services	110,440	103,920	108,260	108,260
Maintenance & Repair	30,190	29,690	26,940	26,940
Grants & Contributions	-	-	-	-
Capital Outlay	-	-	-	-
Energy & Utility	2,830	2,830	2,830	2,830
Total	591,290	586,600	644,180	644,180

* 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 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
General Fund - Admin. Services	583,510	578,820	636,400	636,400
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	591,290	586,600	644,180	644,180

Full Time Equivalents (FTE)	FY 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
Regular Full Time Employees	3.00	3.00	3.00	3.00
Regular Part Time Employees	0.50	0.50	0.50	0.50
Temporary/Seasonal Employees	-	-	-	-
Total	3.50	3.50	3.50	3.50

Budget Commentary

The FY 25 General Fund expenditures are expected to come in under budget by \$4,690 or 0.8% mostly due to reduced training expenditures. The FY 26 General Fund proposed budget reflects an increase of \$52,890 or 8.9% as compared to the FY 25 budget due to Personnel costs associated with adjustments as a result of a comprehensive compensation study of part-time positions.

HUMAN RESOURCES

Products & Services

Recruitment and Selection \$136,670

- 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 \$95,800

- 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 \$113,870

- 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 \$102,600

- 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 \$38,400

- Provide funding for unemployment compensation, perform claims research, attend hearings and follow appeals processes.

Classification and Salary Administration \$92,340

- 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 \$64,500

- 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 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
Personnel	435,620	435,080	451,970	451,970
Supplies	10,000	10,000	10,000	10,000
Services	-	-	-	-
Maintenance & Repair	182,900	182,900	216,200	216,200
Grants & Contributions	-	-	-	-
Capital Outlay	42,000	102,000	42,000	42,000
Energy & Utility	5,000	5,000	5,000	5,000
Total	675,520	734,980	725,170	725,170

* 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 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
General Fund - Admin. Services	662,180	661,640	685,830	685,830
Insurance Internal Service Fund	-	-	-	-
Enterprise Funds	13,340	13,340	13,340	13,340
American Rescue Funds (ARF)	-	60,000	26,000	26,000
<i>Subtotal: Other Funds</i>	<i>13,340</i>	<i>73,340</i>	<i>39,340</i>	<i>39,340</i>
Total	675,520	734,980	725,170	725,170

Personnel Requirements

Full Time Equivalents (FTE)	FY 2025		FY 2026	
	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 overall FY 25 expenditures are expected to come in over budget by \$59,460 or 8.8% due to the use of \$60,000 in ARF funding for the website transition project. The FY 25 General Fund expenditures are expected to come in slightly under budget. The FY 26 overall proposed budget reflects an increase of \$49,650 or 7.3% in part due the continuation of use of \$26,000 in ARF funding for the website transition project. The FY 26 General Fund proposed budget reflects an increase of \$23,650 or 3.6% as compared to the FY 25 budget primarily due to Personnel costs and security enhancement expenditures.

INFORMATION TECHNOLOGY

Products & Services

Application Management and Support \$208,720

- 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 \$399,000

- Provide 24/7 access to town applications
- Implement and manage cyber security initiatives
- 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 \$75,620

- 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 \$41,830

- 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 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
Personnel	162,850	162,850	151,950	151,950
Supplies	1,770	1,770	1,770	1,770
Services	4,250	3,250	4,250	4,250
Maintenance & Repair	1,200	1,200	1,200	1,200
Grants & Contributions	-	-	-	-
Capital Outlay	-	-	-	-
Energy & Utility	2,500	2,500	2,500	2,500
Total	172,570	171,570	161,670	161,670

* 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 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
General Fund - Admin. Services	88,140	87,940	82,000	82,000
Town Support for Education	69,430	68,630	64,670	64,670
Subtotal: Risk Mngt. General Fund Budget	157,570	156,570	146,670	146,670
Insurance Internal Service Fund	15,000	15,000	15,000	15,000
Enterprise Funds	-	-	-	-
Subtotal: Other Funds	15,000	15,000	15,000	15,000
Total	172,570	171,570	161,670	161,670

Personnel Requirements

Full Time Equivalents (FTE)	FY 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
Regular Full Time Employees	1.00	0.91	1.00	1.00
Regular Part Time Employees	-	-	-	-
Temporary/Seasonal Employees	-	0.20	-	-
Total	1.00	1.11	1.00	1.00

Budget Commentary

The overall FY 25 expenditures are expected to come in under budget by \$1,000 or 0.6% due to savings in Services. The FY 26 proposed budget reflects a decrease of \$10,900 or 6.3% as compared to the FY 25 budget as a result of Personnel costs due to the retirement of the Risk Manager.

RISK MANAGEMENT

Products and Services

Insurance \$48,500

- 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.

Security and Statutory \$24,260

- Control risk of loss from crimes such as petty theft and vandalism within the organization through crime prevention activities
- Support various internal committees.

Employee Safety \$64,670

- 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.

Loss Control \$24,240

- 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.

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 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
Personnel	328,390	292,600	325,980	325,980
Supplies	13,190	10,810	9,620	9,620
Services	11,710	11,780	17,520	17,520
Maintenance & Repair	28,960	30,580	32,420	32,420
Grants & Contributions	-	-	-	-
Capital Outlay	-	-	-	-
Energy & Utility	2,270	2,270	2,270	2,270
Total	384,520	348,040	387,810	387,810

* 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 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
General Fund - Admin. Services	384,320	348,040	387,810	387,810
Other Funds	200	-	-	-
<i>Subtotal: Other Funds</i>	<i>200</i>	<i>-</i>	<i>-</i>	<i>-</i>
Total	384,520	348,040	387,810	387,810

Personnel Requirements

Full Time Equivalents (FTE)	FY 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
Regular Full Time Employees	3.00	2.66	3.00	3.00
Regular Part Time Employees	0.12	0.12	-	-
Temporary/Seasonal Employees	-	-	-	-
Total	3.12	2.78	3.00	3.00

Budget Commentary

The overall FY 25 expenditures are expected to come in under budget by \$36,480 or 9.5% mostly due to a partial year vacancy. The FY 25 General Fund expenditures are expected to come in under budget by \$36,280 or 9.4% for the same reason. The FY 26 overall proposed budget reflects an increase of \$3,290 or 0.9% as compared to the FY 25 budget primarily due to contractual services, printing and equipment contract costs. The FY 26 proposed General Fund budget reflects an increase of \$3,490 or 0.9% for the same reason.

PROPERTY VALUATION

Products and Services

<i>Property Valuation</i>	<i>\$286,980</i>	<i>Exemptions & Benefits</i>	<i>\$100,830</i>
• Develop and maintain valuations for 12,152 real estate, 26,865 motor vehicle and 1,224 personal property accounts • Maintain and enhance the town's Geographic Information System (GIS)/Assessment website.		• Administer over 2,900 various exemptions and tax credits for veteran, elderly, blind and disabled taxpayers with total benefits exceeding \$540,000.	

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 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
Personnel	256,480	250,320	267,990	267,990
Supplies	37,450	39,300	41,030	41,030
Services	38,660	38,660	17,520	17,520
Maintenance & Repair	11,340	11,340	12,170	12,170
Grants & Contributions	-	-	-	-
Capital Outlay	-	-	-	-
Energy & Utility	1,980	1,980	1,980	1,980
Total	345,910	341,600	340,690	340,690

* 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 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
General Fund - Admin. Services	321,310	317,000	340,390	340,390
Insurance Internal Service Fund	-	-	-	-
Enterprise Funds	-	-	-	-
Special Revenue Fund	24,600	24,600	300	300
<i>Subtotal: Other Funds</i>	<i>24,600</i>	<i>24,600</i>	<i>300</i>	<i>300</i>
Total	345,910	341,600	340,690	340,690

Personnel Requirements

Full Time Equivalents (FTE)	FY 2025		FY 2026	
	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 25 overall expenditures are expected to come in under budget by \$4,310 or 1.2% due to Personnel costs. The FY 26 overall proposed budget reflects a decrease of \$5,220 or 1.5% as compared to the FY 25 budget primarily due to expenditures for a delinquent property tax sale not included in the FY 26 budget. The FY 26 General Fund proposed budget reflects an increase of \$19,080 or 5.9% due to Personnel costs, postage, tax bill mailing and software costs.

TAX COLLECTION

Products and Services

Current Tax Collection \$87,490

- Collect 95% of the total levy during normal tax-due periods (July-August and January).

Delinquent Tax Collection \$186,500

- 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 \$3,330

- Collect parking ticket fees for the police department.

Tax Billing Preparation \$63,370

- 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 2025 Highlights

Tax Collection

The Tax Office conducted a delinquent property tax sale in the Spring of 2025 in an effort to clear delinquent real estate taxes. The accounts fitting the criteria for the sale had taxes, interest and fees due of nearly \$900,000 at the start of the process. We also continue to assist delinquent taxpayers with setting up payment arrangements to bring their accounts current within a mutually acceptable time frame.

Finance and Accounting

In collaboration with the Human Resources department, the payroll office initiated and implemented a new Health Savings Account (HSA) banking relationship for participants enrolled in the program. The benefits to employees that prompted this change include: no account maintenance or administrative fees, investment opportunities, online access and management, HSA specific customer support, and educational resources.

The accounts receivable area of Finance implemented the use of an armored truck service to make cash deposits at the town's bank instead of having staff go to the bank. This has allowed the department to safely and securely transport town funds in addition to making the process more efficient.

In compliance with federal guidance, the department completed an evaluation to confirm that \$8,500,000 in American Rescue Plan Act (ARPA) funds were obligated to projects by December 31st, 2024, ensuring that the town will not have to return any of the funding.

Risk Management

Risk Manager Marty Maynard retired on January 31st, after 23 years of service with the town. Marty was a great colleague and an important member of the Finance "family". He will be missed.

Human Resources

Coordinated and participated in negotiations for successor agreements with the Windsor Police Department Employee Association (WPDEA) and the Public Works and Clerical bargaining unit.

Worked with consultants to complete a compensation and classification study for the town's Part Time Pay Plan and a market salary study for the Administrative Pay Plan. Presented the recommendations designed to ensure pay ranges are competitive in the market.

Provided supervisory training on the new CT Paid Sick Leave law and implemented changes to ensure compliance.

Information Technology

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

Completed and signed the October 1, 2023 Grand List on January 29, 2024.

Implemented the phase-in of the 2023 Revaluation prior to the 2024 billing, reducing assessment increases by half.

Conducted a visual field review of business personal property accounts, with 81 new accounts added, which resulted in a net gain in assessed value and increased revenue to the town.

Personal property audits were conducted with the services of an outside vendor resulting in a \$5,600 net tax gain to the town. Six audits were completed and additional audits will be completed in FY 26.

ADMINISTRATIVE SERVICES

<i>Key Statistics</i>	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Target
Number of staff and public desktops supported	Staff 285 Public 70	Staff 285 Public 70	Staff 270 Public 65	Staff 261 Public 65	Staff 265 Public 65
Mobile devices accessing town applications	275	280	290	293	300
Average investment yield	0.13%	3.3%	4.5%	3.7%	3.2%
Bonded debt per capita	\$2,289	\$2,355	\$2,538	\$2,490	\$2,896
Debt as a percent of total budget	6.2%	6.2%	6.0%	6.0%	5.8%
Investment income for the General Fund	\$79,005	\$1,872,000	\$3,734,580	\$2,900,000	\$2,600,000
Number of property tax accounts monitored by the Assessor's Office – Oct 1st	39,661	40,672	40,562	40,241	40,241
Total loss time claims	13	8	17	15	14
Total Worker Compensation claims	162	166	175	165	160
Number of full time positions posted	24	35	29	30	15
Number of job applications processed	2,590	3,547	3,100	2,600	2,300
Full time employee turnover rate*	12.4%	11.40%	10.70%	11.22%	7.65%

*Turnover includes retirements.

<i>Performance Measures</i>	FY 2024 Actual	FY 2025 Target	FY 2025 Estimate	FY 2026 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	99.31%	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	13	12
Time to hire from job posting closing date to job offer ***	5.5 weeks	5.5 weeks	4.5 weeks	4.5 weeks
Percent of full time employees completing trial period (measures quality of hire)	86.2%	100%	93%	100%

*** Due to the detailed selection process police positions are not included.

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

Since April 9, 2001 through January 4, 2025, Risk Management has processed 3,704 worker compensation claims including 415 lost-time claims with an average cost of \$3,837 per claim. The average cost for a worker compensation claim in Connecticut is \$22,500.

ADMINISTRATIVE SERVICES

FY 2026 Goals

1. Conduct a review of safety training programs town-wide and make recommended changes in accordance with industry best practices.
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. Transforming the town's website into a modern, secure, user-friendly, and accessible platform that better serves the community.
4. Implement Tyler Content Manager for the Munis accounting software system that will reduce paper and create efficiencies.
5. Update Human Resources related features in Munis and implement Tyler Content Manager to electronically store employee records.
6. Continue to develop succession plans for leadership roles in the organization focusing on those where retirements are anticipated in the next five years.

SPECIAL REVENUE FUNDS AND AMERICAN RESCUE FUNDS (ARF)

Administrative Services

Project #	Project Name	FY 2025				FY 2026		
		Beginning Balance (7/1/24)	Projected Revenue	Estimated Expenditures	Projected Balance (6/30/25)	Projected Revenue	Budgeted Expenditures	Projected Balance (6/30/26)
1650	Assessor's Coin-Op Copiers	5,197	-	-	5,197	-	-	5,197
1651	Delinquent Property Tax Sale	20,374	-	24,600	(4,226)	-	300	(4,526)
1989	Website to Civic Plus	-	86,000	60,000	26,000	-	26,000	-
		25,571	86,000	84,600	26,971	-	26,300	671

#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 2025 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.

#1989 Website to Civic Plus - Under the Cybersecurity and Infrastructure Security Agency focus area of the ARF Grant; helping the public to easily recognize official government information and reducing the risk of phishing attempts by malicious actors who might try to impersonate government entities.

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 2024 Actual	FY 2025 Budget	FY 2025 Estimate	FY 2026 Proposed	FY 2026 Adopted
Expenditures					
Town Council	17,857	19,650	17,490	21,450	21,450
Boards and Commissions	10,659	18,480	17,740	18,080	18,080
Probate Court	8,065	14,090	14,090	15,490	15,490
Elections	170,173	238,300	247,240	215,740	215,740
Counsel and Legal Advice	253,783	174,040	231,690	174,040	174,040
Town Manager's Office	578,751	638,290	637,820	652,940	647,940
Town Treasurer's Office	3,013	3,100	3,100	3,190	3,190
Independent Audit	52,449	37,010	37,010	39,010	39,010
Intergovernmental Services	47,415	47,810	47,810	47,810	47,810
Community Services	131,730	108,860	108,860	150,930	150,930
<i>Subtotal: Gen Gov General Fund Budget</i>	<i>1,273,895</i>	<i>1,299,630</i>	<i>1,362,850</i>	<i>1,338,680</i>	<i>1,333,680</i>
Town Support for Education	63,598	65,190	65,190	67,270	67,270
Special Revenue & Other Funds	17,220	16,590	108,890	17,590	17,590
<i>Subtotal: Other Funds</i>	<i>80,818</i>	<i>81,780</i>	<i>174,080</i>	<i>84,860</i>	<i>84,860</i>
Total Expenditures	1,354,713	1,381,410	1,536,930	1,423,540	1,418,540

Budget Commentary

The FY 25 overall expenditures are expected to come in over budget by \$155,520 or 11.3% mostly due to the use of special revenue funds for ARF contributions to the Windsor Fife & Drum, Windsor Arts Center River & Roots Festival, Journey Home and Art & Culture Series. The FY 25 General Fund expenditures are expected to come in over budget by \$63,220 or 4.9% mostly due to the Counsel and Legal Advice budget for workers compensation litigation and Elections for costs associated with early voting. The FY 26 General Fund budget reflects an increase of \$39,050 or 3.0% as compared to the FY 25 budget mainly due to an increase in Community Services. This increase is partly off set by a decrease in Elections due to two elections in FY 26 versus three larger elections budgeted in FY 25.

Council Action

During budget deliberations, the Town Council reduced funding to the Town Manager's Office by \$5,000 for materials and supplies.

GENERAL GOVERNMENT EXPENDITURE BREAKDOWN BY FUND

General Fund Expenditures:

Expenditures by Category	FY 2024	FY 2025		FY 2026	
	Actual	Budget	Estimate	Proposed	Adopted
Personnel	697,541	746,140	755,080	744,310	744,310
Supplies	25,691	52,350	51,580	39,610	34,610
Services	402,367	375,830	430,170	375,430	375,430
Maintenance & Repair	4,000	4,000	4,850	16,000	16,000
Grants & Contributions	131,730	108,860	108,860	150,930	150,930
Capital Outlay	-	-	-	-	-
Energy & Utility	12,566	12,450	12,310	12,400	12,400
Total	1,273,895	1,299,630	1,362,850	1,338,680	1,333,680

Town Support for Education and Charges to Other Department Expenditures:

Expenditures by Category	FY 2024	FY 2025		FY 2026	
	Actual	Budget	Estimate	Proposed	Adopted
Personnel	2,638	2,730	2,730	2,810	2,810
Supplies	-	-	-	-	-
Services	60,960	62,460	62,460	64,460	64,460
Maintenance & Repair	-	-	-	-	-
Grants & Contributions	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Energy & Utility	-	-	-	-	-
Total	63,598	65,190	65,190	67,270	67,270

Special Revenue & Other Fund Expenditures:

Expenditures by Category	FY 2024	FY 2025		FY 2026	
	Actual	Budget	Estimate	Proposed	Adopted
Personnel	-	-	28,300	-	-
Supplies	80	100	4,000	100	100
Services	11,240	10,890	14,990	11,390	11,390
Maintenance & Repair	-	-	-	-	-
Grants & Contributions	5,900	5,600	61,600	6,100	6,100
Capital Outlay	-	-	-	-	-
Energy & Utility	-	-	-	-	-
Total	17,220	16,590	108,890	17,590	17,590

Total Expenditures (agrees with page P-1):

Expenditures by Category	FY 2024	FY 2025		FY 2026	
	Actual	Budget	Estimate	Proposed	Adopted
Personnel	700,179	748,870	786,110	747,120	747,120
Supplies	25,771	52,450	55,580	39,710	34,710
Services	474,567	449,180	507,620	451,280	451,280
Maintenance & Repair	4,000	4,000	4,850	16,000	16,000
Grants & Contributions	137,630	114,460	170,460	157,030	157,030
Capital Outlay	-	-	-	-	-
Energy & Utility	12,566	12,450	12,310	12,400	12,400
Total	1,354,713	1,381,410	1,536,930	1,423,540	1,418,540

GENERAL GOVERNMENT

Budget Information

Fiscal Year 2022-2026

Expenditures

Expenditures by Category *	FY 2022	FY 2023	FY 2024	FY 2025		FY 2026	
	Actual	Actual	Actual	Budget	Estimate	Proposed	Adopted
Personnel	603,096	673,409	700,179	748,870	786,110	747,120	747,120
Supplies	37,169	36,267	25,771	52,450	55,580	39,710	34,710
Services	405,187	442,857	474,567	449,180	507,620	451,280	451,280
Maintenance & Repair	3,600	4,000	4,000	4,000	4,850	16,000	16,000
Grants & Contributions	115,119	131,056	137,630	114,460	170,460	157,030	157,030
Capital Outlay	-	-	-	-	-	-	-
Energy & Utility	19,011	11,907	12,566	12,450	12,310	12,400	12,400
Total	1,183,182	1,299,496	1,354,713	1,381,410	1,536,930	1,423,540	1,418,540

* 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 2023	FY 2024	FY 2025		FY 2026	
	Actual	Actual	Actual	Budget	Estimate	Proposed	Adopted
General Fund	1,060,348	1,112,780	1,273,895	1,299,630	1,362,850	1,338,680	1,333,680
Town Support For Education	52,531	54,312	63,598	65,190	65,190	67,270	67,270
<i>Subtotal: Gen. Govt. Gen. Fund</i>	<i>1,112,879</i>	<i>1,167,092</i>	<i>1,337,493</i>	<i>1,364,820</i>	<i>1,428,040</i>	<i>1,405,950</i>	<i>1,400,950</i>
Special Rev. & Other Funds	49,967	16,090	17,220	16,590	108,890	17,590	17,590
Total	1,162,846	1,183,182	1,354,713	1,381,410	1,536,930	1,423,540	1,418,540

TOWN COUNCIL

Expenditures

Expenditures by Category *	FY 2024	FY 2025		FY 2026	
	Actual	Budget	Estimate	Proposed	Adopted
Personnel	-	-	-	-	-
Supplies	5,120	1,760	1,180	1,760	1,760
Services	8,063	13,690	12,080	15,490	15,490
Maintenance & Repair	-	-	-	-	-
Grants & Contributions	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Energy & Utility	4,674	4,200	4,230	4,200	4,200
Total	17,857	19,650	17,490	21,450	21,450

* 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 25 General Fund expenditures are expected to come in under budget by \$2,160 or 11.0% due to less usage of Supplies and travel and meeting expenses. The FY 26 budget reflects an increase of \$1,800 or 9.2% as compared to the FY 25 budget due to Town Council election related expenses (party, business cards, council photos, etc.)

BOARDS AND COMMISSIONS

Expenditures

Expenditures by Category *	FY 2024	FY 2025		FY 2026	
	Actual	Budget	Estimate	Proposed	Adopted
Personnel	350	-	-	-	-
Supplies	3,011	2,030	4,020	2,030	2,030
Services	7,003	15,820	18,090	15,920	15,920
Maintenance & Repair	-	-	-	-	-
Grants & Contributions	300	-	500	500	500
Capital Outlay	-	-	-	-	-
Energy & Utility	1,125	1,130	1,130	1,130	1,130
Total	11,789	18,980	23,740	19,580	19,580

* 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 2024	FY 2025		FY 2026	
	Actual	Budget	Estimate	Proposed	Adopted
General Fund - Boards and Commissions	10,659	18,480	17,740	18,080	18,080
Special Revenue Funds	1,130	500	6,000	1,500	1,500
Total	11,789	18,980	23,740	19,580	19,580

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 25 expenditures are expected to come in over budget by \$4,760 due to the use of special revenue funds. The overall FY 26 budget reflects an increase of \$600 or 3.2% mostly due to use of special revenue funds.

PROBATE COURT

Expenditures

Expenditures by Category *	FY 2024	FY 2025		FY 2026	
	Actual	Budget	Estimate	Proposed	Adopted
Personnel	-	-	-	-	-
Supplies	-	-	-	-	-
Services	8,065	14,090	14,090	15,490	15,490
Maintenance & Repair	-	-	-	-	-
Grants & Contributions	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Energy & Utility	-	-	-	-	-
Total	8,065	14,090	14,090	15,490	15,490

* 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 25 expenditures are expected to come in on budget. The town's share of the District's budget for FY 26 is \$15,490, which is 45% of the \$34,425 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 \$34,425 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, 2024 were utilized to obtain Windsor's 45% proportionate figure of \$15,490.

ELECTIONS

Expenditures

Expenditures by Category *	FY 2024 Actual	FY 2025		FY 2026	
		Budget	Estimate	Proposed	Adopted
Personnel	136,714	179,150	216,390	156,330	156,330
Supplies	15,452	40,140	42,040	28,400	28,400
Services	11,232	12,210	13,310	12,210	12,210
Maintenance & Repair	4,000	4,000	4,000	16,000	16,000
Grants & Contributions	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Energy & Utility	2,775	2,800	2,800	2,800	2,800
Total	170,173	238,300	278,540	215,740	215,740

* 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 2024 Actual	FY 2025		FY 2026	
		Budget	Estimate	Proposed	Adopted
General Fund	170,173	238,300	247,240	215,740	215,740
<i>Subtotal: Elections Gen. Fund</i>	<i>170,173</i>	<i>238,300</i>	<i>247,240</i>	<i>215,740</i>	<i>215,740</i>
Special Elections	-	-	20,500	-	-
CT SOTS Early Voting Grant	-	-	10,800	-	-
<i>Subtotal: Special Revenue Funds</i>	<i>-</i>	<i>-</i>	<i>31,300</i>	<i>-</i>	<i>-</i>
Total	170,173	238,300	278,540	215,740	215,740

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 25 expenditures are expected to come in over budget by \$40,240 or 16.9% mostly due to early voting mandates and an additional referendum for the Broad Street traffic calming and pedestrian safety project. The FY 26 General Fund proposed budget reflects a decrease of \$22,560 or 9.5% as compared to the FY 25 budget due to two elections in FY 26 versus three larger elections budgeted in FY 25 and is offset in part by an increase for the costs of annual maintenance fees for new voting machines provided by the state.

Elections	Month/Year	FY 2025 Budget	FY 2025 Estimate	FY 2026 Adopted
Budget Referendum	May 2025/2026	✓	✓	✓
Broad Street Traffic Calming/Pedestrian Safety Ref	Mar 2025		✓	
State Primary	Aug 2024	✓	✓	
Presidential Election	Nov 2024	✓	✓	
Municipal	Nov 2025			✓

COUNSEL AND LEGAL ADVICE

Expenditures

Expenditures by Category *	FY 2024	FY 2025		FY 2026	
	Actual	Budget	Estimate	Proposed	Adopted
Personnel	-	-	-	-	-
Supplies	-	-	-	-	-
Services	275,743	196,000	253,650	196,000	196,000
Maintenance & Repair	-	-	-	-	-
Grants & Contributions	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Energy & Utility	-	-	-	-	-
Total	275,743	196,000	253,650	196,000	196,000

* See Appendix E for a breakdown of each expenditure category.

Funding Sources

Funding Source:	FY 2024	FY 2025		FY 2026	
	Actual	Budget	Estimate	Proposed	Adopted
Gen. Fund - Counsel & Legal Advice	253,783	174,040	231,690	174,040	174,040
Town Support for Education	21,960	21,960	21,960	21,960	21,960
Total: General Fund Budget	275,743	196,000	253,650	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 25 expenditures are expected to come in over budget by \$57,650 or 29.4% as a result of workers compensation litigation. The FY 26 budget reflects no changes as compared to the FY 25 budget.

The breakdown of the budget is as follows:

	FY 25 Budget	FY 26 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	<u>\$196,000</u>	<u>\$196,000</u>

TOWN MANAGER'S OFFICE

Expenditures

Expenditures by Category *	FY 2024	FY 2025		FY 2026	
	Actual	Budget	Estimate	Proposed	Adopted
Personnel	557,839	564,270	564,270	585,170	585,170
Supplies	2,188	8,520	8,340	7,520	2,520
Services	15,107	61,560	60,590	56,360	56,360
Maintenance & Repair	-	-	850	-	-
Grants & Contributions	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Energy & Utility	3,617	3,940	3,770	3,890	3,890
Total	578,751	638,290	637,820	652,940	647,940

* 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 2024	FY 2025		FY 2026	
	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	0.50	0.50	0.50
Total FTEs	3.50	3.50	3.50	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 25 expenditures are expected to come in under budget by \$470 or 0.1% due to less usage of contractual services and supplies. The FY 26 General Fund proposed budget reflects an increase of \$14,650 or 2.3% as compared to the FY 25 budget mostly due to Personnel costs.

Council Action

During budget deliberations, the Town Council reduced funding to the Town Manager's Office by \$5,000 for materials and supplies.

TREASURER

Expenditures

Expenditures by Category *	FY 2024	FY 2025		FY 2026	
	Actual	Budget	Estimate	Proposed	Adopted
Personnel	5,276	5,450	5,450	5,620	5,620
Supplies	-	-	-	-	-
Services	-	-	-	-	-
Maintenance & Repair	-	-	-	-	-
Grants & Contributions	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Energy & Utility	375	380	380	380	380
Total	5,651	5,830	5,830	6,000	6,000

* 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 2024	FY 2025		FY 2026	
	Actual	Budget	Estimate	Proposed	Adopted
General Fund - Treasurer	3,013	3,100	3,100	3,190	3,190
Town Support for Education	2,638	2,730	2,730	2,810	2,810
Total: Gen. Fund Budget	5,651	5,830	5,830	6,000	6,000

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 25 expenditures are expected to come in on budget. The FY 26 budget reflects an increase of \$170 or 2.9% as compared to the FY 25 budget due to Personnel costs.

INDEPENDENT AUDIT

Expenditures

Expenditures by Category *	FY 2024	FY 2025		FY 2026	
	Actual	Budget	Estimate	Proposed	Adopted
Personnel	-	-	-	-	-
Supplies	-	-	-	-	-
Services	101,939	88,000	88,000	92,000	92,000
Maintenance & Repair	-	-	-	-	-
Grants & Contributions	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Energy & Utility	-	-	-	-	-
Total	101,939	88,000	88,000	92,000	92,000

* 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 2024	FY 2025		FY 2026	
	Actual	Budget	Estimate	Proposed	Adopted
General Fund – Audit	52,449	37,010	37,010	39,010	39,010
Town Support for Education	39,000	40,500	40,500	42,500	42,500
<i>Subtotal: Gen. Fund Budget</i>	<i>91,449</i>	<i>77,510</i>	<i>77,510</i>	<i>81,510</i>	<i>81,510</i>
<u>Charges to:</u>					
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>	<i>10,490</i>	<i>10,490</i>	<i>10,490</i>	<i>10,490</i>	<i>10,490</i>
Total	101,939	88,000	88,000	92,000	92,000

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 25 expenditures are expected to come in on budget. The FY 25 expenditures are costs incurred for the audit of the FY 24 financial statements. The overall FY 26 proposed budget reflects an increase of \$4,000 or 4.5% as compared to the FY 25 budget due to the same reason. The FY 26 budget represents the third year of a three-year audit service agreement.

INTERGOVERNMENTAL SERVICES

Expenditures

Expenditures by Category *	FY 2024	FY 2025		FY 2026	
	Actual	Budget	Estimate	Proposed	Adopted
Personnel	-	-	-	-	-
Supplies	-	-	-	-	-
Services	47,415	47,810	47,810	47,810	47,810
Maintenance & Repair	-	-	-	-	-
Grants & Contributions	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Energy & Utility	-	-	-	-	-
Total	47,415	47,810	47,810	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.

	FY 2025 Budget	FY 2025 Estimate	FY 2026 Budget
Capitol Region Council of Governments	\$23,210	\$23,210	\$23,210
Connecticut Conference of Municipalities	18,990	18,990	18,990
Greater Hartford Transit District	5,610	5,610	5,610
Total	\$47,810	\$47,810	\$47,810

Budget Commentary

The overall FY 25 expenditures are expected to come in on budget. The FY 26 budget is level funded as compared to the FY 25 budget.

COMMUNITY SERVICES

Expenditures

Expenditures by Category*	FY 2024	FY 2025		FY 2026	
	Actual	Budget	Estimate	Proposed	Adopted
Personnel	-	-	-	-	-
Supplies	-	-	-	-	-
Services	-	-	-	-	-
Maintenance & Repair	-	-	-	-	-
Grants & Contributions	137,330	114,460	169,960	156,530	156,530
Capital Outlay	-	-	-	-	-
Energy & Utility	-	-	-	-	-
Total	137,330	114,460	169,960	156,530	156,530

* 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 2024	FY 2025		FY 2026	
	Actual	Budget	Estimate	Proposed	Adopted
Gen. Fund - Community Services	131,730	108,860	108,860	150,930	150,930
American Rescue Funds (ARF)	-	-	55,500	-	-
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>61,100</i>	<i>5,600</i>	<i>5,600</i>
Total	137,330	114,460	169,960	156,530	156,530

Budget Commentary

The FY 25 expenditures are expected to come in \$55,500 over budget due to the use of special revenue funds for ARF contributions to the Windsor Fife & Drum, Windsor Arts Center River & Roots Festival, Journey Home and Art & Culture series. The FY 26 proposed expenditures reflect a increase of \$42,070 as compared to the FY 25 budget.

	<u>Budget</u> <u>FY 2025</u>	<u>Adopted</u> <u>FY 2026</u>		<u>Budget</u> <u>FY 2025</u>	<u>Adopted</u> <u>FY 2026</u>
Amplify	\$2,070	\$2,070	Community Health Resources	\$12,500	\$12,500
Helps determine and monitor local mental health services. <i>Requested \$2,070</i>			Supports mental health services for Windsor residents. <i>Requested \$12,500</i>		
Archer Memorial A.M.E. Zion Church	\$3,500	\$3,500	Farmington River Watershed	\$2,600	\$2,600
Supports Windsor Freedom Trail activities given that Windsor has six official Freedom Trail sites on the Connecticut Freedom Trail. <i>Requested \$3,500</i>			Supports the restoration and conservation of the natural resources of this watershed. <i>Requested \$2,600</i>		
Ascend Mentoring	\$3,000	\$3,000	Fire Explorers	\$10,000	\$10,000
Provides mentoring and support services for Windsor's at risk youth and their families. <i>Requested \$3,000</i>			Provides personal development and teamwork programs to Windsor youth. <i>Requested \$10,000</i>		

COMMUNITY SERVICES (continued)

	<u>Budget FY 2025</u>	<u>Adopted FY 2026</u>		<u>Budget FY 2025</u>	<u>Adopted FY 2026</u>
Caribbean Culture Heritage Promotes Caribbean culture, history and heritage through exhibitions, programs and activities. <i>Requested \$14,000</i>	\$0	\$14,000	Cable Television - WIN-TV Contributes to WIN-TV, Windsor's local cable station. <i>Requested \$10,000</i>	\$6,000	\$10,000
First Town Downtown Supports community efforts to revitalize downtown businesses. <i>Requested \$26,000 - funded in General Services page Q-16</i>	\$0	\$0	First School Society Supports maintenance efforts at the Palisado Cemetery. <i>Requested \$810</i>	\$810	\$810
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 \$7,300</i>	\$7,100	\$7,300
Holiday Observance Supports the commemoration of Veterans Day and Memorial Day. <i>Requested \$8,900</i>	\$8,280	\$8,900	Chamber of Commerce Promotes tourism and increases small business opportunities. <i>Requested \$14,000</i>	\$14,000	\$14,000
Journey Home CT Addresses homelessness among present and former residents of Windsor. <i>Requested \$20,000</i>	\$0	\$20,000	Police Cadets Provides personal development and teamwork programs to Windsor youth. <i>Requested \$12,500</i>	\$11,250	\$12,500
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 \$15,000</i>	\$13,500	\$15,000
Voices Against Lyme Disease Based in Windsor, brings awareness and education to families, individuals and communities about Lyme Disease. <i>Requested \$4,000</i>	\$3,000	\$4,000	Windsor Art Center Provides aesthetic and educational experiences for the region's residents and visitors. <i>Requested \$12,000 - funded in General Services page Q-16</i>	\$2,000	\$0
Riverfront Recapture Supports a regional effort to restore access to the Connecticut River. <i>Requested \$3,500</i>	\$2,500	\$3,500	Windsor Historical Society Supports outreach and education efforts to families and schools. <i>Requested \$1,500</i>	\$1,000	\$1,500

SPECIAL REVENUE FUNDS AND AMERICAN RESCUE FUNDS (ARF)

General Government

Project #	Project Name	FY 2025				FY 2026		
		Beginning Balance (7/1/24)	Projected Revenue	Estimated Expenditures	Projected Balance (6/30/25)	Projected Revenue	Budgeted Expenditures	Projected Balance (6/30/26)
1982	Windsor Fife & Drum	5,500	-	5,500	-	-	-	-
1984	Windsor Arts Center River & Roots Festival	-	15,000	15,000	-	-	-	-
1986	Journey Home	-	15,000	15,000	-	-	-	-
1987	Arts & Culture Series (FTD & WAC)	-	20,000	20,000	-	-	-	-
5253	HRC Events	9,003	1,500	5,500	5,003	1,500	1,000	5,503
5257	HRC Scholarship Fund	942	500	500	942	500	500	942
5259	Sec. of the State - Early Voting Grant	1,900	8,900	10,800	-	-	-	-
1423	Special Elections/Referendums	-	20,500	20,500	-	-	-	-
6800	Police Private Duty	-	5,600	5,600	-	5,600	5,600	-
		17,345	87,000	98,400	5,945	7,600	7,100	6,445

#1982 - Windsor Fife & Drum - Under the Safe, Strong, Diverse Neighborhoods and Families focus area of the ARF Grant; this allocation provides funds for one-time repairs and insurance on the organization's bus.

#1984 - Windsor Arts Center River & Roots Festival - Under the Community Health & Wellness focus area of the ARF grant; will sponsor internationally recognized musicians alongside regional CT performers. Various vendors, including artisans, food trucks and storytellers will be interwoven into staged performances to celebrate Connecticut's historical roots.

#1986 - Journey Home - Under the Community Health & Wellness focus area of the ARF grant; a direct service agency that helps assist individuals and families experiencing and facing adequate housing. These funds will help provide operating costs for a range of services.

#1987 - Arts & Culture Series (FTD & WAC) - Under the Community Health & Wellness focus area of the ARF grant; to produce and promote a series of art and cultural events and or programs that will provide resources for planning, coordination, materials/supplies, performers and marketing. It is envisioned the programs would be held in town center as well as the Wilson neighborhood.

#5253 - HRC (Human Relations Commission) Events - Funds raised through various activities to be used for community events and programs. 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.

#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 - Special Elections/Referendums - Funds to be used for Town Council appropriations for special elections or referendums. The FY 25 estimates are for the Broad Street Calming and Pedestrian Safety Project 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 2024	FY 2025		FY 2026	
	<u>Actual</u>	<u>Budget</u>	<u>Estimate</u>	<u>Proposed</u>	<u>Adopted</u>
Expenditures					
Debt Service - Principle & Interest	5,665,790	5,336,380	5,336,380	5,175,040	5,120,040
Sewer Services	4,720,080	4,771,220	4,790,640	4,801,200	4,801,200
Great Pond Improvement District Transfer	651,162	1,040,700	1,136,860	2,062,580	2,028,430
Workers Compensation & Liability Insurance	1,332,870	1,412,810	1,412,810	1,442,920	1,442,920
Defined Benefit Retirement Plan	1,908,518	2,345,000	2,345,000	2,562,510	2,562,510
Retiree Health Insurance	746,000	741,000	741,000	889,190	889,190
Other Post-Employment Benefits (OPEB)	598,175	139,500	139,500	140,250	140,250
Revaluation	25,000	30,000	30,000	30,000	30,000
Recycling Services	575,548	587,080	589,980	605,780	605,780
Capital Projects	3,509,700	2,679,000	2,679,000	2,740,000	2,685,000
Tax Refunds - Prior Year	-	20,000	20,000	-	-
Caring Connection Transfer	100,000	100,000	100,000	100,000	100,000
Open Space	200,000	65,000	65,000	100,000	65,000
Windsor Center Tax Increment Financing (TIF) District	-	20,000	20,000	246,540	240,380
Total Expenditures	20,032,843	19,287,690	19,406,170	20,896,010	20,710,700

Budget Commentary

The FY 25 expenditures are expected to come in over budget by \$118,480 or 0.5% mostly due to the higher tax revenue transfer payment to Great Pond Improvement District. The FY 26 General Fund proposed budget reflects an increase of \$1,608,320 or 8.3%. 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 district. Also contributing to this is an increase to the retiree allocation for defined benefit retirement costs in the amount of \$217,510, and retiree health insurance costs going up \$148,190. The transfer to the TIF fund is expected to increase \$226,540 due to increased assessed value within the Windsor Center TIF district. The allocation of \$20,000 for prior year tax refunds has been removed from the budget due to a more efficient process available to the Tax Collector for handling these transactions.

Council Action

During budget deliberations, the Town Council reduced funding to General Services by \$185,310, of which \$55,000 was a reduction from Debt Service; a \$35,000 reduction from Open Space; a \$34,150 reduction from the Great Pond Improvement District transfer; a \$55,000 reduction from Capital spending, including \$30,000 from the pavement program and \$25,000 from the sidewalk replacement program; and a \$6,160 reduction from the Windsor Center Tax Increment Financing District (TIF).

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 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
Debt Service – Principal	6,337,500	6,425,000	6,600,000	6,550,000
Debt Service – Interest	2,414,820	2,234,030	2,389,670	2,384,670
Total Debt Service	8,752,320	8,659,030	8,989,670	8,934,670

Funding Sources

Funding Source	FY 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
General Fund – General Services	5,336,380	5,336,380	5,175,040	5,120,040
Use of Debt Service Fund Balance	233,280	139,990	215,060	215,060
Town Support for Education	3,182,660	3,182,660	3,599,570	3,599,570
Total	8,752,320	8,659,030	8,989,670	8,934,670

2025 DEBT SUMMARY

Appendix F illustrates detailed debt schedules and summaries of principal and interest payments on all bonded projects as of June 30, 2025. The total debt authorized, including bonded debt, bond anticipation notes and authorized debt not issued will be \$72,515,000.

	Total Debt	Principal	Interest	Total
Town	45,900,500	4,002,500	1,332,600	5,335,100
Schools *	26,614,500	2,547,500	1,052,070	3,599,570
TOTAL	72,515,000	6,550,000	2,384,670	8,934,670

* School debt service is included under Town Support for Education.

Budget Commentary

The FY 25 General Fund expenditures will come in on budget. The FY 26 proposed budget is based on planned FY 25 capital projects to be financed through general obligation bonds as well as short-term borrowing. The FY 26 General Fund portion of debt service, including Town Support for Education, is proposed to increase by \$255,570 or 3.0%. The anticipated use of debt service reserves is estimated at \$215,060.

Council Action

During budget deliberations, the Town Council reduced funding by \$55,000 from Debt Service.

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 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
Sewer Services - Annual Ad Valorem	4,771,220	4,790,640	4,801,200	4,801,200
Sewer Services	4,771,220	4,790,640	4,801,200	4,801,200

Funding Sources

Funding Source	FY 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
General Fund - General Services	4,771,220	4,790,640	4,801,200	4,801,200
Total	4,771,220	4,790,640	4,801,200	4,801,200

Budget Commentary

The FY 25 General Fund expenditures will come in over budget by \$19,420 or -0.4%, due to a change in the MDC calendar year to fiscal year conversion methodology. The FY 26 General Fund proposed budget is expected to increase \$29,980 or 0.6% as compared to the FY 25 budget. This increase is based on the MDC 2025 calendar year budget.

History of MDC Ad Valorem Tax

FY	Amount	Change	% Change
2026	4,801,200	29,980	0.6%
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%

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 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
Great Pond Improvement District Transfer	1,040,700	1,136,860	2,062,580	2,028,430

Funding Sources

Funding Source	FY 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
General Fund - General Services	1,040,700	1,136,860	2,062,580	2,028,430
Total	1,040,700	1,136,860	2,062,580	2,028,430

Estimated taxes collected for Great Pond Village	FY 25 Budget	FY 25 Estimate	FY 26 Budget
Real Estate & Personal Property	2,159,500	2,351,810	4,134,950
Total Estimated	2,159,500	2,351,810	4,134,950
Less: Non-Incremental Taxes	(78,095)	(78,095)	(78,095)
Total incremental taxes	2,081,405	2,273,715	4,056,855
Allocation Percentage:	50%	50%	50%
Town Share	1,040,700	1,136,860	2,028,430
District Share (Transfer to Great Pond Special District Fund)	1,040,700	1,136,860	2,028,430

Budget Commentary

The FY 25 expenditure will come in over budget by \$96,160 or 9.2% due to an assessment increase for 500 Groton Road that was not included in the original FY 25 budget calculation. The FY 26 budget reflects an increase of \$1,021,880 due to the increase in personal property assessments associated with 500 Groton Road.

Council Action

During budget deliberations, the Town Council reduced funding by \$34,150 from the Great Pond Improvement District transfer due to the reduction of the proposed mill rate from 28.92 to the adopted mill rate of 28.45.

WORKERS COMPENSATION & LIABILITY INSURANCE

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 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
Workers Comp & Liability Insurance	2,835,400	2,835,400	2,884,440	2,884,440

Funding Sources

Funding Source	FY 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
General Fund - General Services	1,412,810	1,412,810	1,442,920	1,442,920
Town Support for Education	1,412,810	1,412,810	1,431,740	1,431,740
Fire District	9,780	9,780	9,780	9,780
Total	2,835,400	2,835,400	2,884,440	2,884,440

The FY 26 General Services, Fire District and Town Support for Education amounts are allocated as follows:

	General Services	Town Support For Education	Fire District	Total
Auto	175,470	17,360	-	192,830
Comprehensive General Liability	118,620	229,530	3,620	351,770
Catastrophe Coverage (umbrella)	84,510	90,200	290	175,000
Public Official's Liability	41,000	-	-	41,000
Football and Sports Accidents	-	28,000	-	28,000
Employee Protection	196,070	-	-	196,070
School Board Errors & Omissions	-	38,250	-	38,250
Property Protection	105,870	301,780	5,770	413,420
Employee Security	6,900	-	-	6,900
Cyber Liability	17,980	42,120	100	60,200
Statutory	8,000	-	-	8,000
Nurse	6,000	2,000	-	8,000
Workers Comp.	600,000	600,000	-	1,200,000
Excess Workers Comp.	82,500	82,500	-	165,000
Total	1,442,920	1,431,740	9,780	2,884,440

Budget Commentary

The FY 25 expenditures are expected to come in on budget. The FY 26 proposed budget is expected to increase \$49,040 or 1.7% as compared to the FY 25 budget. The increase is due to current market conditions and risk exposures, as well as the town's five year claim trends.

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.

Total Expenditures

Expenditures by Category	FY 2025		FY 2026	
	Budget	Estimate	Budget	Adopted
Over 65 Fully-Insured Medicare Premium	271,000	271,000	383,140	383,140
<u>Under 65 Self-Insured Claims:</u>				
Health	370,000	370,000	407,690	407,690
Prescription	240,000	240,000	270,520	270,520
Dental	63,000	63,000	58,820	58,820
Retirement & OPEB Consultant Costs	-	-	-	-
Total	944,000	944,000	1,120,170	1,120,170

Funding Sources

Funding Source	FY 2025		FY 2026	
	Budget	Estimate	Budget	Adopted
General Fund - General Services	741,000	741,000	889,190	889,190
Retiree Copays	203,000	203,000	230,980	230,980
Total	944,000	944,000	1,120,170	1,120,170

Funded By General Fund - General Services - FY 2026

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 25 expenditures will come in on budget. The FY 26 General Fund proposed budget reflects an increase of \$148,190 or 20.0% due to prescription drug costs, claim trends and medical inflation.

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 2025		FY 2026	
	Budget	Estimate	Budget	Adopted
Retirement Plan Employer Costs	3,160,000	3,160,000	3,335,450	3,335,450
Retirement Plan Consultant Costs	70,000	70,000	73,150	73,150
Total	3,230,000	3,230,000	3,408,600	3,408,600

Funding Sources

Funding Source	FY 2025		FY 2026	
	Budget	Estimate	Budget	Adopted
General Fund - General Services	2,345,000	2,345,000	2,562,510	2,562,510
General Fund - Town Departments	410,000	410,000	354,280	354,280
General Fund - Town Support for Education	424,000	424,000	444,300	444,300
Landfill/Transfer Station Enterprise Fund	29,000	29,000	26,860	26,860
Child Development Enterprise Fund	22,000	22,000	20,650	20,650
	3,230,000	3,230,000	3,408,600	3,408,600

Funded By General Fund - General Services - FY 2026

Employer Contribution to Defined Benefit Retirement Plan \$3,335,450

- Actuarially determined contribution allocated to current and future retirees

Defined Benefit Retirement Plan Actuarial Costs \$48,150

- 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 \$25,000

- Provides funding for investment advisory services to manage defined benefit plan investments.

Budget Commentary

The FY 26 required contribution to the defined benefit retirement plan as determined by the town's actuary is \$3,335,450 and is allocated to General Services and town department budgets respectively based on a ratio of 75% for retirees and 25% for plan participants still employed with the town. The General Services allocation is increasing \$217,510 or 9.3%, and is a result of growth in the retiree population as well as a greater actuarially required contribution relative to the FY 25 contribution. Consultant costs related to the defined benefit retirement plan total \$73,150.

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 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
Other Post-Employment Benefits	135,000	135,000	135,000	135,000
OPEB Plan Consultant Costs	45,000	45,000	45,750	45,750
Other Post-Employment Benefits	180,000	180,000	180,750	180,750

Funding Sources

Funding Source	FY 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
General Fund - General Services	139,500	139,500	140,250	140,250
Town Support for Education	40,500	40,500	40,500	40,500
Total	180,000	180,000	180,750	180,750

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

\$25,750

- Provides funding for investment advisory services to manage OPEB plan investments.

Budget Commentary

The FY 25 expenditures will come in on budget. The FY 26 budget reflects an increase of \$750 and is due to increased consultant costs. FY 26 will be the 12th year the town has contributed towards funding the OPEB liability. Actuarial valuations are conducted by the Town's actuary every other year. As of the July 1, 2023 valuation, the unfunded accrued liability was \$28,064,266. The balance in the OPEB trust fund is projected to be approximately \$9,000,000 on June 30, 2025.

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 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
Revaluation	30,000	30,000	30,000	30,000

Funding Sources

Funding Source	FY 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
General Fund	30,000	30,000	30,000	30,000
Total	30,000	30,000	30,000	30,000

Budget Commentary

The recommended funding for the revaluation account for FY 26 is \$30,000. 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 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
Recycling	587,080	589,980	605,780	605,780

Funding Sources

Funding Source	FY 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
General Fund	587,080	589,980	605,780	605,780
Total	587,080	589,980	605,780	605,780

Funded By General Fund - General Services - FY 2026

Curbside Collection Services

\$514,860

- Contract for the curbside collection of recyclable materials for approximately 9,650 Windsor households

Leaf Collection Services

\$79,920

- Collect 1,000 tons of residential leaves in paper bags and barrels during an eight-week period in the fall

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 25 expenditures are expected to come over budget by \$2,900 or 0.5%. This is due to leaf collection services exceeding budget. The FY 26 General Fund proposed budget reflects an increase of \$18,700 or 3.2%, and is based on the last year of a five-year contract for curbside recycling 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 2025		FY 2026	
	Adopted Budget	Estimate	Proposed	Adopted
Capital Projects – Town	16,345,400	16,345,400	13,558,200	13,503,200
Capital Projects – Schools	10,475,000	10,475,000	9,255,000	9,255,000
Total Capital Projects	26,820,400	26,820,400	22,813,200	22,758,200

Funding Sources

Funding Source	FY 2025		FY 2026	
	Adopted Budget	Estimate	Proposed	Adopted
General Services – Capital Projects	2,679,000	2,679,000	2,740,000	2,685,000
Town Support for Education	-	-	-	-
<i>Subtotal – General Fund</i>	2,679,000	2,679,000	2,740,000	2,685,000
Other Funds	24,141,400	24,141,400	20,073,200	20,073,200
Total	26,820,400	26,820,400	22,813,200	22,758,200

Budget Commentary

The town and school projects included in the proposed FY 26 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 assigned fund balance and other town funds. The General Fund allocation for FY 26 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 funding by \$55,000 reduction from Capital spending, including \$30,000 from the pavement program and \$25,000 from the sidewalk replacement program.

Anticipated FY 2026 Capital Improvement Projects

Project Name	Estimated Project Cost	General Fund	New Bonding Authorization	State & Federal Aid	Enterprise Funds	Other Sources
<u>FY 2026</u>						
Pavement Management Program *	1,025,000	845,000		180,000		
Sidewalk and Curb Replacement Program *	150,000	150,000				
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				
Town Facility Improvements - Core Server Replacements	150,000	150,000				
Town Hall Roof Replacement (Construction)	744,000		744,000			
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				
Town Facility Improvements - Milo Peck HVAC, Electrical, and Energy Improvements (Preliminary Design)	125,000					125,000 ²
Veterans Memorial Cemetery Expansion & Enhancements	210,000					210,000 ²
Construct Sidewalks - Arterial Roads (Design)	75,000					75,000 ¹
Day Hill Road Pavement Management (Marshall Phelps Road to Baker Hollow Road, Design)	135,000					135,000 ¹
Marshall Phelps Road Rehabilitation (Bloomfield Ave to Day Hill)	1,353,600			1,353,600		
Prospect Hill Road Rehabilitation (Day Hill Road to Lang Road)	1,671,600			1,671,600		
Day Hill Road Pedestrian Circulation Enhancements (Marshall Phelps to Helmsford Way, Construction)	265,000					265,000 ¹
Custer Park Pedestrian Bridge Improvements	250,000		250,000			
Athletic Field Master Plan - Sharshon Park Improvements (Construction)	694,000		694,000			
Outdoor Pool Facilities Improvements - Veterans Pool (Design)	130,000					130,000 ²
Public Safety Equipment Fund - Poquonock Fire Station - Ladder Truck 2 Replacement	2,490,000	500,000	1,290,000			700,000 ³
BOE - L.P. Wilson - Main Hall Restroom Renovation (Construction)	880,000		880,000			
BOE - Clover Street School Partial Roof Replacement (Construction)	2,422,000		1,332,100	1,089,900		
BOE - Oliver Ellsworth School Building Envelope Project	1,948,000		1,948,000			
BOE- Poquonock Elementary School Boiler Removal	385,000					385,000 ²
BOE- Poquonock Elementary School Boiler Replacement (Design)	65,000					65,000 ¹
Subtotal FY 2026	19,203,200	2,685,000	10,093,100	4,295,100	-	2,130,000
<u>FY 2026 Projects Anticipated to Require Voter Approval</u>						
BOE - Windsor High School HVAC Systems Replacement (Construction)	3,555,000		3,555,000			
Subtotal FY 2026	3,555,000	-	3,555,000	-	-	-
GRAND TOTAL FY 2026	22,758,200	2,685,000	13,648,100	4,295,100	-	2,130,000

¹ Capital Projects Fund Assigned Fund Balance (Total = \$580,000)

² General Fund Unassigned (Total = \$850,000)

³ Public Safety Equipment Fund (Total = \$700,000)

* During budget deliberations, the Town Council reduced Capital spending by \$55,000, which consists of \$30,000 from the pavement management program and \$25,000 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 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
Tax Refunds Prior Year	20,000	20,000	-	-

Funding Sources

Funding Source	FY 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
General Fund	20,000	20,000	-	-
Total	20,000	20,000	-	-

Budget Commentary

The Tax Collector no longer issues refunds from this account for adjustments related to prior year assessments. These were manual transactions that did not go through the tax payment system, which made them difficult to track. Refunds are now issued from the prior year collections account, which is intergrated with the payment system and makes tracking and reporting much more efficient.

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 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
Transfer to Caring Connection	100,000	100,000	100,000	100,000

Funding Sources

Funding Source	FY 2025		FY 2026	
	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 25 budget. No increase is proposed for FY 26.

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 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
Open Space	65,000	65,000	100,000	65,000

Expenditures - Open Space Special Revenue Fund

Expenditures by Category	FY 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
Open Space	25,000	25,000	250,000	250,000

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, 2025 is projected to be approximately \$1,531,000. FY 26 use of funds are for professional services (\$25,000) and possible acquisition(s).

Council Action

During budget deliberations, the Town Council reduced funding by \$35,000 from Open Space.

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 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
Transfer to Windsor Center TIF District	20,000	20,000	246,540	240,380

Funding Sources

Funding Source	FY 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
General Fund - General Services	20,000	20,000	246,540	240,380
Total	20,000	20,000	246,540	240,380

Estimated taxes collected for Windsor Center TIF	FY 25 Budget	FY 25 Estimate	FY 26 Budget
Real Estate	396,710	193,350	487,170
Total Estimated Revenue	396,710	193,350	487,170
Less: 25% General Fund Share	99,180	48,340	(121,790)
Subtotal: 75% TIF District Share	297,530	145,010	365,380
Less: Property Revaluation Mitigation Adjustment	(277,530)	(125,010)	(125,000)
Total - Transfer to Windsor Center TIF District Fund	20,000	20,000	240,380
Uses of TIF Revenues	FY 25 Budget	FY 25 Estimate	FY 26 Budget
Transfer to Windsor Center TIF District Fund	20,000	20,000	240,380
Less:			
Contribution to Windsor Art Center	-	-	(12,000)
Contribution to First Town Downtown	(20,000)	(20,000)	(26,000)
Paving & Parking Lot Improvements	-	-	(202,380)
Windsor Center TIF Fund Balance	-	-	-

Budget Commentary

Tax increment revenue for FY 25 was less than estimated due to adjustments to real estate values post-phase-in. The revenue for FY 26 is being generated mainly from increases in the market valuation of properties in the district from the second year of revaluation phase-in, as well as a partial increase due to the construction of Founders Square. In order to mitigate the effect of the second year of the phase-in, a contribution to the General Fund from TIF revenue that is greater than the required 25% is proposed. The annual contribution to First Town Downtown will come from TIF revenue, similar to FY 25, and a contribution to the Windsor Art Center is also included. Additionally, it is proposed to mill and overlay the roadway and parking areas from the Post Office to the Masonic Lodge along the Town Green, as well as pave the Mechanic St lot next to the railway. The first year of a ten-year rebate negotiated as part of the Windsor Center Plaza (Founders Square) Credit Enhancement Agreement is anticipated to be included in the FY 27 budget.

Council Action

During budget deliberations, the Town Council reduced funding by \$6,160 from the Windsor Center Tax Increment Financing District (TIF) due to the reduction of the proposed mill rate from 28.92 to the adopted mill rate of 28.45

SPECIAL REVENUE FUNDS

General Services

Project #	Project Name	FY 2025				FY 2026		
		Beginning Balance (7/1/24)	Projected Revenue	Estimated Expenditures	Projected Balance (6/30/25)	Projected Revenue	Budgeted Expenditures	Projected Balance (6/30/26)
1630	Revaluation	16,630	30,000	11,700	34,930	30,000	-	64,930
1640	OPEB Actuarial Valuation	30,040	20,000	31,700	18,340	20,000	32,700	5,640
1703	Open Space Fund	1,490,980	65,000	25,000	1,530,980	65,000	250,000	1,345,980
1709	Great Pond Special District Fund	3,180	1,136,860	694,120	445,920	2,028,430	2,028,430	445,920
1710	Mill Brook Open Space	22,050	-	-	22,050	-	-	22,050
1770	Windsor Center TIF District	-	20,000	20,000	-	240,380	240,380	-
		1,562,880	1,271,860	782,520	2,052,220	2,383,810	2,551,510	1,884,520

#1630 - Revaluation - This fund is used to accumulate 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 26 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 related open space 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.

Council Action

During budget deliberations, the Town Council reduced funding by \$35,000 to the Open Space fund (1703), \$34,150 to the Great Pond Special District Fund (1709) and \$6,160 to the Windsor Center TIF District (1770).

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 2024 Actual	FY 2025 Budget	FY 2025 Estimate	FY 2026 Proposed	FY 2026 Adopted
PUBLIC LIABILITY					
Comprehensive Gen. Liability	246,900	367,800	367,800	351,770	351,770
Auto Liability	160,590	192,830	192,830	192,830	192,830
Catastrophe Coverage (umbrella)	146,520	142,300	142,300	175,000	175,000
Public Officials' Liability	37,390	37,390	37,390	41,000	41,000
Football and Sports Accident	32,500	27,000	27,000	28,000	28,000
<i>SubTotal - Public Liability</i>	<i>623,900</i>	<i>767,320</i>	<i>767,320</i>	<i>788,600</i>	<i>788,600</i>
EMPLOYEE PROTECTION					
Volunteer Firemen Accident	170,000	132,240	132,240	132,240	132,240
Police Professional Liability	41,410	41,410	41,410	44,180	44,180
Pension Fiduciary Liability	6,220	16,650	16,650	16,650	16,650
School Board Errors & Omissions	35,990	36,840	36,840	38,250	38,250
Special Medical Claims	3,000	3,000	3,000	3,000	3,000
<i>SubTotal - Employee Protection</i>	<i>253,620</i>	<i>230,140</i>	<i>230,140</i>	<i>234,320</i>	<i>234,320</i>
PROPERTY PROTECTION					
Property including Flood/Earth	320,540	348,720	348,720	367,270	367,270
Inland Marine including Watercraft	3,560	3,630	3,630	3,630	3,630
Boiler	32,050	34,020	34,020	42,520	42,520
<i>SubTotal - Property Protection</i>	<i>356,150</i>	<i>386,370</i>	<i>386,370</i>	<i>413,420</i>	<i>413,420</i>
SECURITY					
Cyber Liability	53,300	60,170	60,170	60,200	60,200
Employee Blanket Bond (Crime)	3,750	6,900	6,900	6,900	6,900
<i>SubTotal - Security</i>	<i>57,050</i>	<i>67,070</i>	<i>67,070</i>	<i>67,100</i>	<i>67,100</i>
STATUTORY					
Constable's Bond	2,580	6,200	6,200	6,400	6,400
Tax Collector's Bond	1,180	1,600	1,600	1,600	1,600
Nurse Professional	8,000	8,000	8,000	8,000	8,000
<i>SubTotal - Statutory</i>	<i>11,760</i>	<i>15,800</i>	<i>15,800</i>	<i>16,000</i>	<i>16,000</i>
Total - Liability Insurance	1,302,480	1,466,700	1,466,700	1,519,440	1,519,440

Funding Sources

	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	FY 2026 Proposed	FY 2026 Adopted
Funding Source					
General Fund - General Services	651,020	728,460	728,460	760,420	760,420
Town Support for Education	642,510	728,460	728,460	749,240	749,240
Fire District	8,950	9,780	9,780	9,780	9,780
Total General Fund Budget	1,302,480	1,466,700	1,466,700	1,519,440	1,519,440

Budget Commentary

The FY 25 estimate is expected to come in on budget. The overall FY 26 liability insurance budget reflects an increase of \$52,740 or 3.6% as compared to the FY 25 budget due to industry standards and coverage allocations.

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 2024	FY 2025		FY 2026	
	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	163,700	168,700	168,700	165,000	165,000
Total - Workers Compensation	1,363,700	1,368,700	1,368,700	1,365,000	1,365,000

Funding Sources

Funding Source	FY 2024	FY 2025		FY 2026	
	Actual	Budget	Estimate	Proposed	Adopted
General Fund - General Services	681,850	684,350	684,350	682,500	682,500
Town Support for Education	681,850	684,350	684,350	682,500	682,500
Total - General Fund Budget	1,363,700	1,368,700	1,368,700	1,365,000	1,365,000

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 costs exceed \$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.

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 2024	FY 2025		FY 2026	
	Actual	Budget	Estimate	Proposed	Adopted
Cost - Active Employees:					
Health	3,017,170	3,455,030	3,781,530	3,912,680	3,912,680
Prescriptions	1,047,770	1,026,000	1,095,000	1,073,560	1,073,560
Dental	129,110	120,500	120,000	116,630	116,630
Disability	196,260	190,000	225,000	230,000	230,000
Life	53,270	54,500	55,000	55,000	55,000
<i>Sub-total - Active Employees</i>	4,443,580	4,846,030	5,276,530	5,387,870	5,387,870
Cost - Retirees					
Health	739,480	641,000	762,000	790,830	790,830
Prescriptions	171,280	240,000	275,500	270,520	270,520
Dental	39,990	63,000	60,000	58,820	58,820
<i>Sub-total - Retirees</i>	950,750	944,000	1,097,500	1,120,170	1,120,170
<i>Total Benefit Cost</i>	5,394,330	5,790,030	6,374,030	6,508,040	6,508,040
Less Reimbursements:					
Employee Copay Health/Dental/Prescription	794,520	923,000	911,780	1,011,790	1,011,790
Retiree Copay Health/Dental/Prescription	189,740	203,000	178,320	230,980	230,980
Prescription Rebates	204,850	285,670	257,000	180,000	180,000
Insurance Fund Reserves	-	50,000	698,570	100,000	100,000
Landfill Allocated Costs	66,070	72,990	72,990	30,220	30,220
Resident Transfer Station	14,890	17,570	17,570	20,220	20,220
Child Day Care Allocated Costs	198,920	235,430	235,430	270,920	270,920
Adult Day Care Allocated Costs	34,320	36,220	36,220	41,680	41,680
<i>Total Reimbursements</i>	1,503,310	1,823,880	2,407,880	1,885,810	1,885,810
Total General Fund Contribution	3,891,020	3,966,150	3,966,150	4,622,230	4,622,230

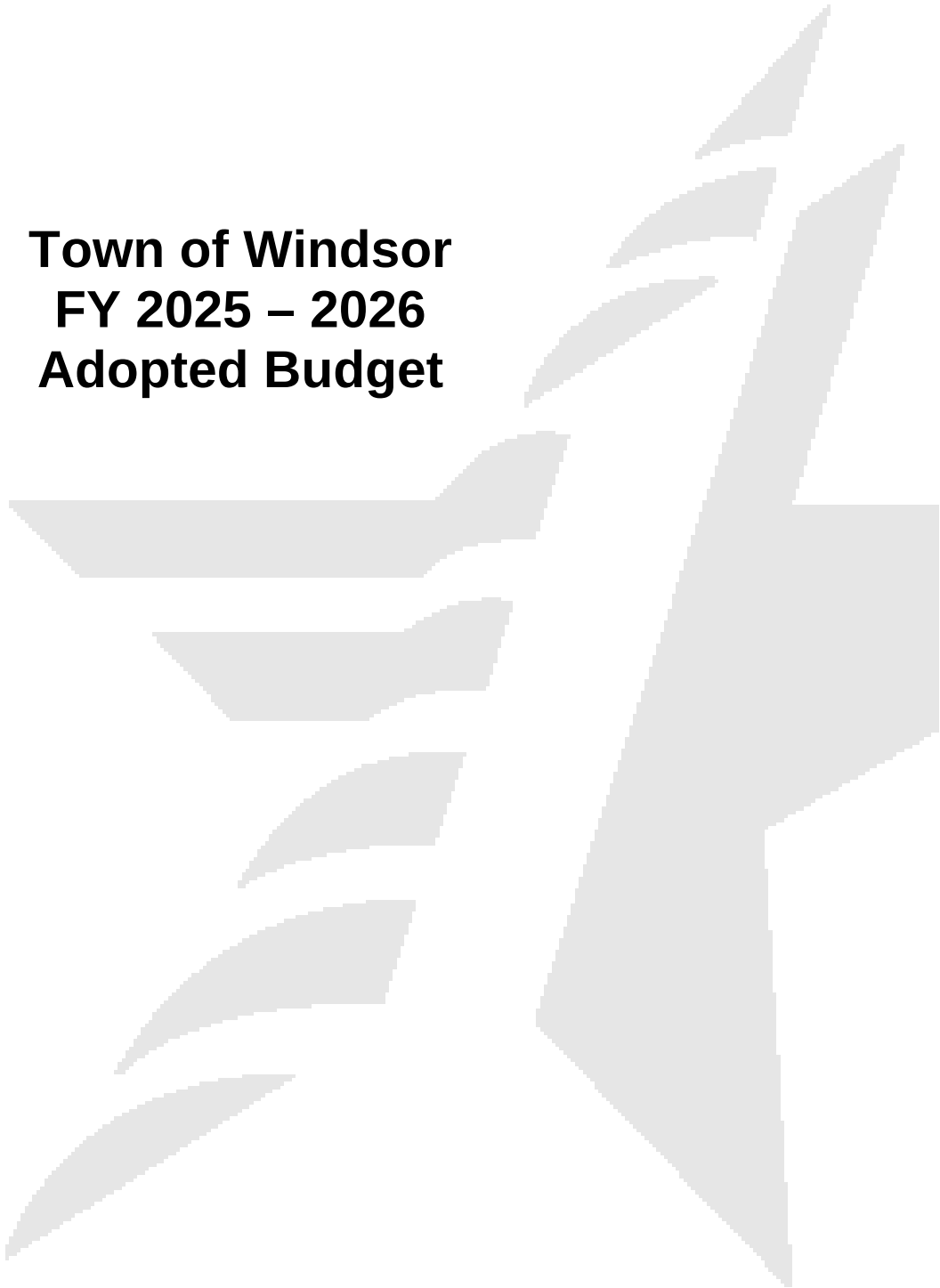
Budget Commentary

The FY 25 employee and retiree total benefit costs are expected to come in over budget by \$584,000 or 10.1%. This is due to higher than expected claims experience for health and prescription drug costs and increases in the Medicare supplement plan premium costs effective January 1, 2025. The FY 26 total benefit costs are increasing \$718,010 or 12.4% based on medical, prescription and dental claims trend and expected claims projections. The FY 26 General Fund contribution is increasing \$656,080 or 16.5% as compared to the FY 25 budget after deducting employee and retiree copays, enterprise fund contributions and anticipated prescription drug rebates.

Enterprise Funds

Landfill Enterprise Fund

**Town of Windsor
FY 2025 – 2026
Adopted 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. The landfill did not have the capacity to take additional external wastes through FY 15 and was closed to customers on July 1, 2014.

The retained earnings of the Enterprise Fund ultimately increased to more than \$30 million, enough to meet the immediate closure expenses and expected long term post-closure costs for the landfill.

Final closure and capping efforts will continue into the first quarter of FY 26 and includes work within the wetlands area, finishing detention basins, surface water let-down structures and perimeter roads. Work performed in calendar year 2025 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.

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 Connecticut Department of Energy & Environmental Protection (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 and only the landfill's southern outer slopes still need to be hydroseeded. This work is expected to occur when the weather permits in the spring of 2025.

For 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 structures that are all required before the cap will be considered complete by the CT DEEP.

The CT DEEP 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 by eliminating evasive species that have choked out plants that were native to that area. Additional plantings in the wetlands will provide improved visual screening for the orange staining that is considered to be an aesthetic issue in the wetlands area. The FY 25 adopted budget included a \$100,000 expense related to the wetlands aesthetic project, and an additional \$50,000 is included the FY 26 proposed budget.

Financial Summary

No operational revenues have been budgeted since FY 15. Other Revenues of \$49,000 were received for the receipt of soils from the Library project in Bloomfield and is included in the budget accordingly. The town plans to submit reimbursement requests that total approximately \$500,000 during FY 25 and would receive 90% of those funds, or \$450,000, in FY 25. By the end of FY 26, the town will have submitted reimbursement requests for the entire amount of the \$2,000,000 closure grant that was awarded by the State of Connecticut to be utilized toward the capping of the landfill. The town will have received 90% (\$1,800,000) of those funds, initially, with the remaining 10% to be received after the entire capping process has been certified by the CT DEEP.

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 25 budget assumed an annual net loss of \$461,250. The FY 25 estimated loss is \$60,990, which is \$400,260 better than budgeted. The estimated June 30, 2026 retained earnings balance available for future obligations is expected to be \$18,789,224.

TOWN OF WINDSOR
LANDFILL ENTERPRISE FUND
STATEMENT OF REVENUES AND EXPENSES

	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	FY 2026 Proposed	FY 2026 Adopted
<u>Operating Revenue</u>					
Other Revenues	100,000	-	49,000	-	-
CT DEEP Reimbursement Grant *	-	270,000	450,000	203,400	203,400
Total Operating Revenue	100,000	270,000	499,000	203,400	203,400
<u>Non-Operating Revenue</u>					
Interest Income	779,623	590,000	700,000	600,000	600,000
Total Non-Operating Revenue	779,623	590,000	700,000	600,000	600,000
Total Revenue	879,623	860,000	1,199,000	803,400	803,400
<u>Expenses</u>					
Personnel	375,005	500,390	486,730	262,870	262,870
Supplies	193,946	182,790	129,150	36,150	36,150
Services	329,709	438,440	405,430	263,180	263,180
Maintenance & Repairs	27,023	34,200	32,320	35,550	35,550
Energy & Utility	60,008	44,650	50,120	46,620	46,620
Administrative Overhead	50,000	50,000	50,000	50,000	50,000
Grants & Contributions	5,175	3,000	3,000	3,000	3,000
Capital Outlay	264,994	-	-	-	-
Insurance & Permit Fees	33,268	33,250	36,890	37,890	37,890
Total Expenses	1,339,128	1,286,720	1,193,640	735,260	735,260
<u>Non-Operating Expenses</u>					
Depreciation	66,349	34,530	66,350	66,350	66,350
Loss on Asset Disposal	2,000	-	-	-	-
Total Non-Operating Expenses	68,349	34,530	66,350	66,350	66,350
Total Expenses	1,407,477	1,321,250	1,259,990	801,610	801,610
Annual Net Operating Income/(loss)	(527,854)	(461,250)	(60,990)	1,790	1,790
Estimated End of Year Balances					
Available for Future Obligations	18,848,425	18,140,529	18,787,435	18,789,224	18,789,224

*Connecticut Department of Energy and Environmental Protection

Personnel Requirements

	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	FY 2026 Proposed	FY 2026 Adopted
Full Time Equivalents (FTE)					
Regular Full Time Employees	3.85	4.03	3.90	1.95	1.95
Regular Part Time Employees	-	-	-	-	-
Temporary/Seasonal Employees	-	-	-	-	-
Total	3.85	4.03	3.90	1.95	1.95

LANDFILL CLOSURE & POST-CLOSURE OPERATIONS

Products and Services

Landfill Capping Activities \$196,710

- Perform grading and compaction of clay cover over the Tornado Debris Area
- Install, grade and seed the topsoil over the clay cover
- Install stormwater drainage structures on the landfill
- Maintain and repair stormwater basins on the site
- Install final leaf and brush pads on top of capped surfaces.

Landfill Wetlands Enhancement Project \$50,000

- Modify and enhance wetlands as agreed upon by the Connecticut Department of Energy and Environmental Protection (DEEP).

Landfill Gas Collection System \$27,090

- Perform ongoing maintenance to the landfill gas collection system and flare including relaying condensate header lines and repairing well casings as necessary
- Perform ongoing and long-term monitoring of the landfill gas flare and collection system.

Engineering \$125,970

- Provide engineering and survey support services on a contractual basis
- Assist with closure documentation for certification by CT DEEP
- Sample, analyze and issue reports for water quality monitoring as required by federal and state environmental regulations
- Continue compliance with the state DEEP and the federal Environmental Protection Agency (EPA) requirements
- Assist with post-closure monitoring of landfill cells
- 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.

Equipment Purchase, Maintenance & Fueling \$65,460

- Inspect, repair, and maintain heavy equipment
- Perform scheduled preventive maintenance and oil sampling on equipment to detect major failures before they occur.

Administrative \$61,580

- Conduct regular site inspections to ensure compliance with federal and state regulations
- Maintain records according to the State DEEP and the federal EPA regulatory requirements
- Maintain all federal and state landfill permits
- 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.

Post-Closure Care & Maintenance \$120,560

- Perform ground maintenance on approximately 200 acres of landfill property
- Maintain 13,900 feet of perimeter fence line
- Mow and plant grassed and capped areas – repair erosion areas on cap as necessary
- Plow access roads and recycling and transfer station areas
- Provide preventive maintenance for all structures and facilities.

Administrative Overhead \$50,000

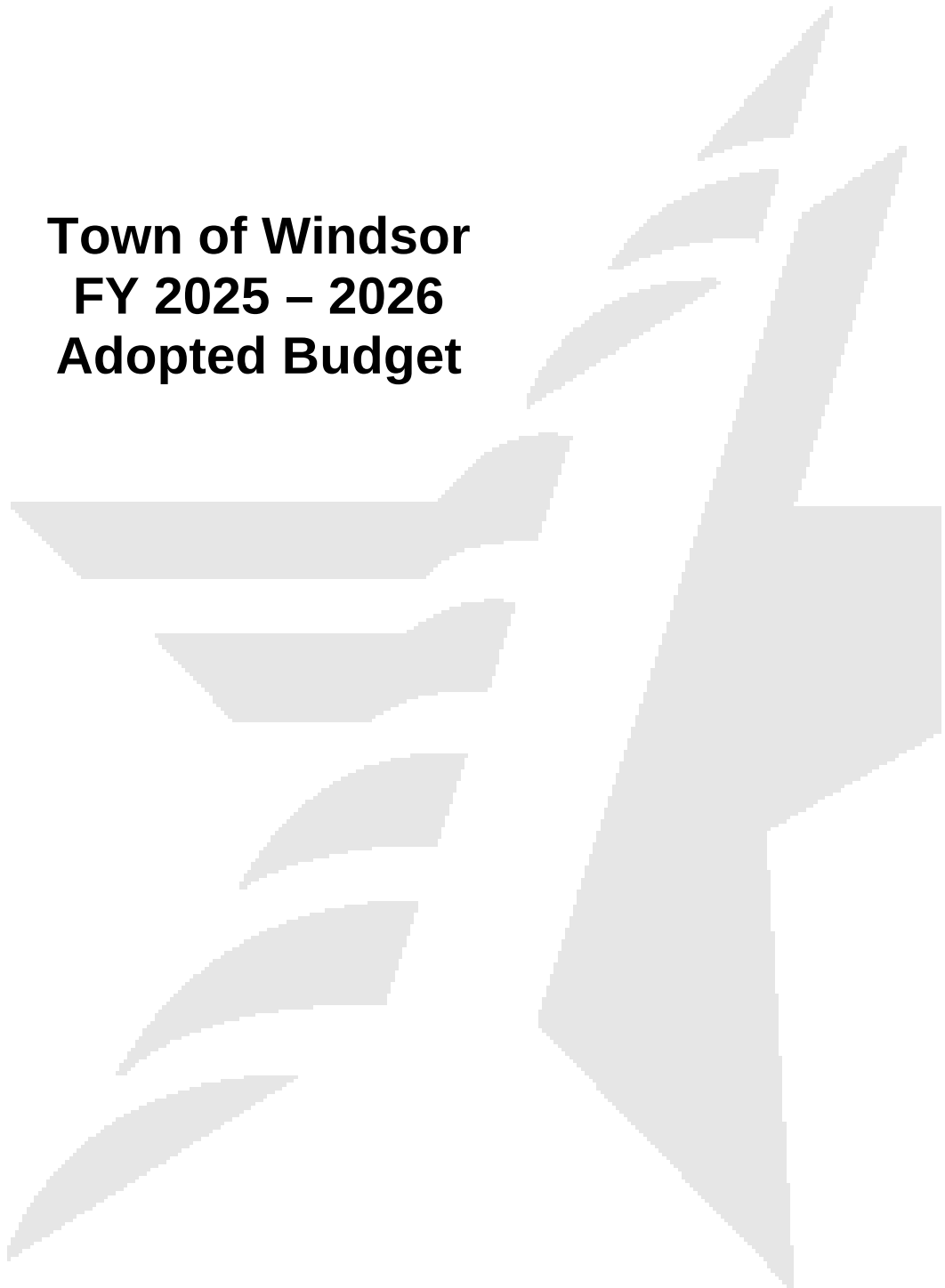
- Payment made to the town for services provided to the landfill by General Fund employees.

Insurance \$37,890

- Liability insurance for facilities and premises.

Resident Transfer Station Enterprise Fund

**Town of Windsor
FY 2025 – 2026
Adopted Budget**



RESIDENT TRANSFER STATION ENTERPRISE FUND

INTRODUCTION

Since July 1, 2014, materials delivered to the Transfer Station have been transported out of town at an additional cost and are subject to the higher disposal fees charged at other disposal sites 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 shown a negative net annual operating income in several recent fiscal years. Fortunately, interest rates have offset this trend for FY 25 and is expected to make a positive impact on the FY 26 proposed budget, as well.

Services

The FY 26 budget proposes the continuation of services, including residential drop off of municipal solid waste (MSW), metal recycling, electronic recycling, appliances, propane tanks, mattresses, food scraps and other recyclable items not collected at the curb, tires, leaves and brush, as well as 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.

The Transfer Station facility is available exclusively to Windsor and Bloomfield residents. Presently, the hours of operation are: Monday & Friday from 8:00 am - 2:45 pm, Tuesday & Wednesday from 10:00 am - 2:45 pm, and Saturday from 8:00 am - 3:45 pm.

Fees

The local solid waste marketplace continues to operate in a state of unrest which is expected to continue through 2026. The FY 26 proposed budget accounts for anticipated disposal expense increases of approximately \$10 per ton for MSW and bulky waste disposal tipping fees, as well as increases to the rate-per-haul. Despite these disposal expense increases; the FY 26 proposed budget does not include fee increases to any materials managed at the Transfer Station because of the strong performance of interest earnings as previously mentioned.

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 is proposing that no increases to permit fees and side window transactions occur in FY 26.

The Transfer Station currently charges \$125 per ton for the disposal of brush and \$200 per ton for bulky wastes. These tipping fees remain well-aligned with the fees at other disposal facilities within our local marketplace and no increase is proposed in the FY 26 budget for these materials, as well.

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; no changes in these fees are proposed for FY 26.

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. Current fees cover the expense of disposing for the Freon-containing appliances and town staff has proposed that fees remain unchanged for FY 26. Staff also proposes no changes to the cost to dispose of tires and propane tanks in FY 26, as these costs continue to be well-aligned with fees for these materials at other disposal sites in our area.

Recycling fees were established 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 again, no change is proposed for FY 26.

Mattresses that qualify under the Connecticut Mattress Recycling program have not been charged a fee since the site began participation in the program back in FY 18.

Financial Summary

It is anticipated that the total revenues for the Resident Transfer Station Enterprise Fund will be \$359,100 for FY 25. This is under budget by \$11,060 and is driven primarily by a decrease in the receipt of construction and demolition materials and yard wastes. The FY 25 operating expenditures are expected to come in under budget by \$33,880. When considered with the costs for the Organics Recycling PILOT program, the resulting annual net income of \$7,350 is \$23,120 better than the budgeted loss of \$15,770.

Because the food scraps program has been operational for several years and is no longer considered to be a "PILOT" program, the costs of this service (\$7,900 for FY 26) have been included within the "services" line item for the FY 26 budget and beyond.

The FY 26 proposed budget includes total revenues of \$366,830 and expenses proposed at \$372,300, resulting in an annual operating loss of \$5,470. As has been the case for the past few years, this includes ongoing expenses related to our Food Scraps/Organics Recycling Program.

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.

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 2024	FY 2025	FY 2026		
	Actual	Budget	Estimate	Proposed	Adopted
Operating Revenue					
Charges for Services	183,506	201,610	194,400	197,550	197,550
Permits & Other Revenues	153,413	151,550	144,700	151,280	151,280
Total Operating Revenue	336,919	353,160	339,100	348,830	348,830
Non-Operating Revenue:					
Interest Income	21,837	17,000	20,000	18,000	18,000
Total Non-Operating Revenue	21,837	17,000	20,000	18,000	18,000
Total Revenue	358,756	370,160	359,100	366,830	366,830
Operating Expenses:					
Personnel	85,935	105,710	88,840	97,250	97,250
Supplies	6,623	7,320	6,960	7,320	7,320
Services	16,241	23,170	22,370	30,710	30,710
Services (disposal of MSW)	50,501	54,870	50,950	53,490	53,490
Services (disposal of bulky & oversize)	148,985	172,760	161,070	169,120	169,120
Capital Outlay	-	-	-	-	-
Energy & Utility	11,993	14,100	13,860	14,410	14,410
Total Operating Expenses	320,278	377,930	344,050	372,300	372,300
Non-Operating Expenses:					
Organics Recycling PILOT Program	5,200	8,000	7,700	-	-
Total Non-Operating Expenses	5,200	8,000	7,700	-	-
Total Expenses	325,478	385,930	351,750	372,300	372,300
Annual Income/(Loss)	33,278	(15,770)	7,350	(5,470)	(5,470)
Net Assets (Retained Earnings), Beginning of Year	507,287	508,097	540,565	547,915	547,915
Net Assets (Retained Earnings), End of Year	540,565	492,327	547,915	542,445	542,445
Personnel Requirements					
	FY 2024	FY 2025	FY 2026		
	Actual	Budget	Estimate	Proposed	Adopted
Full Time Equivalents (FTE)					
Regular Full Time Employees	0.15	0.97	0.15	0.10	0.10
Regular Part Time Employees	1.41	0.45	1.35	1.35	1.35
Temporary/Seasonal Employees	-	-	-	-	-
Total	1.56	1.42	1.50	1.45	1.45

**TOWN OF WINDSOR
RESIDENT TRANSFER STATION ENTERPRISE FUND
OPERATING REVENUES BY SOURCE**

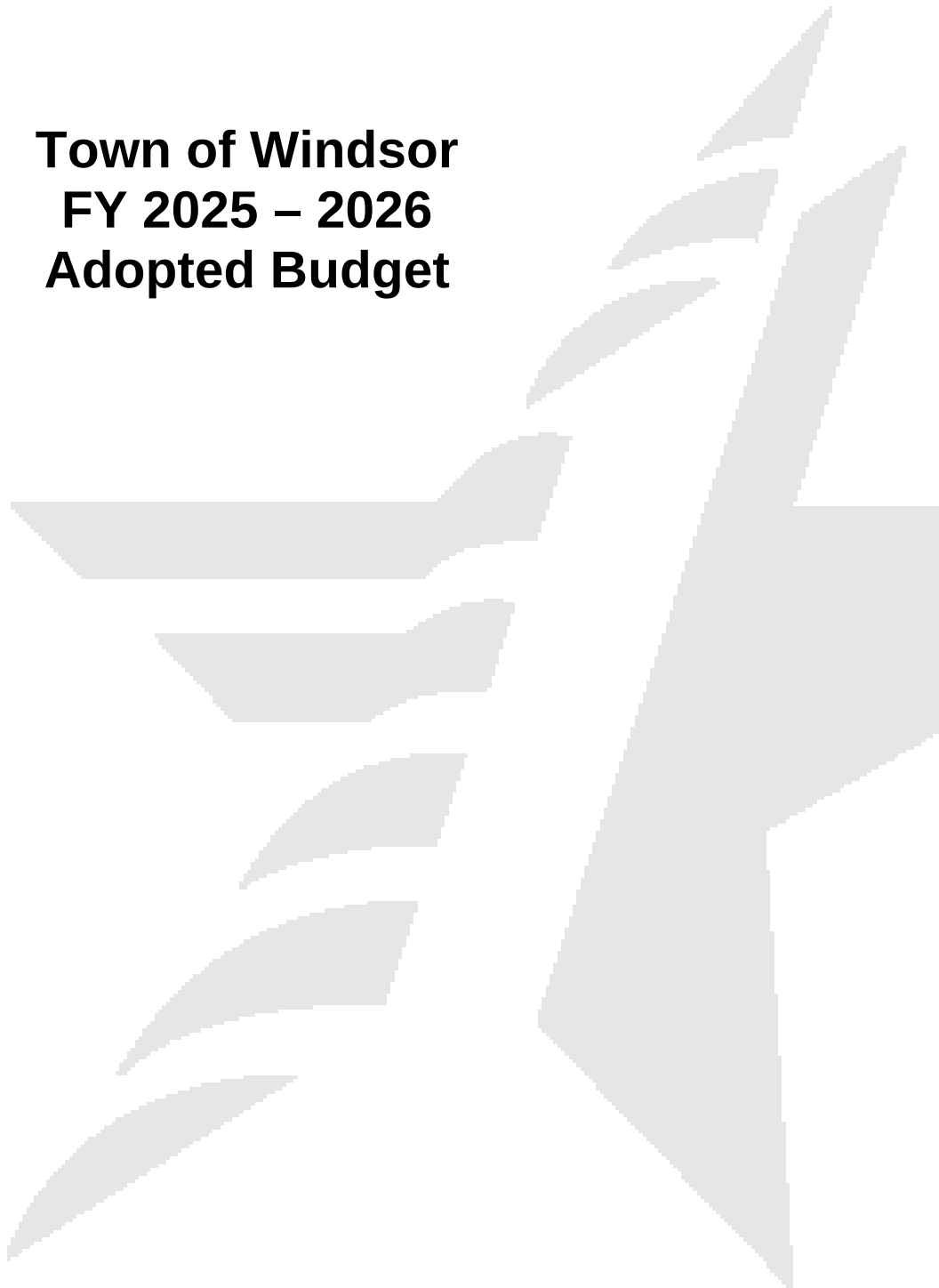
	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	FY 2026 Proposed	FY 2026 Adopted
<u>Residential Bulky & Oversize Waste</u>					
Oversize Waste (typically per item)	10,140	12,610	8,380	8,550	8,550
Construction & Demolition Debris (per ton)	173,366	189,000	186,020	189,000	189,000
<i>Sub-total Residential Bulky & Oversize Waste</i>	<u>183,506</u>	<u>201,610</u>	<u>194,400</u>	<u>197,550</u>	<u>197,550</u>
<u>Permit Fees & Other Revenues</u>					
Permit Fees	58,285	54,170	59,120	59,000	59,000
Fee for "Side Window" Transactions	15,488	18,430	15,120	15,500	15,500
Sale of Scrap Metal & Cardboard	20,116	20,230	18,510	18,880	18,880
Fees for Items not Disposed (Tires, Propane, Textiles, etc.)	12,573	13,970	12,770	13,150	13,150
Yard Waste Revenues (Non-Disposed)	35,951	33,750	28,180	33,750	33,750
Recycling Administrative Payment	11,000	11,000	11,000	11,000	11,000
<i>Sub-total Permit Fees & Other Revenues</i>	<u>153,413</u>	<u>151,550</u>	<u>144,700</u>	<u>151,280</u>	<u>151,280</u>
TOTAL OPERATING REVENUES	<u><u>336,919</u></u>	<u><u>353,160</u></u>	<u><u>339,100</u></u>	<u><u>348,830</u></u>	<u><u>348,830</u></u>

**RESIDENT TRANSFER STATION
Products and Services**

<i>Solid Waste Management</i>	\$88,830
• 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>	\$60,860
• 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>	\$222,610
• 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 2025 – 2026
Adopted 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 37 years, the talented staff of the Caring Connection has cared for elder citizens from Windsor and surrounding towns with professionalism and compassion. 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.

The daily compassion afforded our clients helps to fuel individual's abilities to engage, respond and thrive in our fun, happy environment. Friendships are made and "caring connections" are evident. Laughter and socialization are a part of the everyday experience at our day center. Unlike someone who receives their care at home from a single provider, Caring Connection clients are just that – connected to self, engaging with others and present in their community, every day they attend.

In FY 25, we received Covid State Fiscal Relief Funds from the Department of Social Services that allowed us to increase the services of therapeutic specialists and niche programming, such as music, art, drumming and horticulture therapy offerings. We also utilized these funds for the purchase of new chairs for our clientele, and funds have been earmarked for the installation of a pavilion in our back outdoor space this spring. Additional grant monies were awarded to our center from the North Central Area Agency on Aging earmarked for our Alzheimer's Aide program to offset the cost of market adjustments to personnel costs, training, education and supplies.

Through the outreach efforts of the Caring Connection Coordinator and Google advertising, our census continues to grow. 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. Changes to the "typical" client since COVID include clients who are "snowbirds" with care givers who can work from anywhere and caregiver siblings who are states away from each other using our services only when their loved one is in Connecticut.

The Caring Connection continues to research creative, cost-effective ways to accommodate the transportation needs of our clients by working in tandem with the Town of Windsor Senior Transportation department to accomplish the most cost-effective ways to provide this service. Future use of grant monies towards transportation may be used to bolster census.

For FY 25, we are estimating an annual loss of \$107,040, which is \$41,720 more than the budgeted loss of \$65,320. Total revenues are estimated to be \$537,810, which is an increase of \$28,910 as compared to the FY 25 adopted revenues. Total expenditures are estimated to increase \$70,630 or 12.3% compared to the FY 25 adopted budget due to increases in Services and Capital Outlay, which are funded by the Covid State Fiscal Relief Funds and the increased Alzheimer's Aide grant.

Overall FY 26 revenues have been adjusted based on our census trends and are proposed to be \$545,270, which is an increase of \$36,370 or 7.1% compared to the FY 25 adopted budget. Total FY 26 proposed expenditures reflect an increase of \$46,510 or 8.1% as compared to the FY 25 budget, which is in line with a projected census increase. The FY 26 budget is projected to have a \$75,460 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 2024	FY 2025	FY 2026		
	Actual	Budget	Estimate	Proposed	Adopted
Operating Revenue:					
Charges For Services	379,226	483,000	433,100	504,210	504,210
Permits & Other Revenues	28,370	20,000	98,850	36,060	36,060
Total Operating Revenue	407,596	503,000	531,950	540,270	540,270
Non-Operating Revenue:					
Donations	3,145	3,200	3,860	3,200	3,200
Interest Income	3,374	2,700	2,000	1,800	1,800
Total Non-Operating Revenue	6,519	5,900	5,860	5,000	5,000
Total Revenue	414,115	508,900	537,810	545,270	545,270
Operating Expenses:					
Personnel	280,502	329,470	334,170	351,970	351,970
Supplies	11,469	12,950	12,960	13,500	13,500
Services	62,183	87,580	109,350	111,000	111,000
Marketing	9,205	10,500	10,500	10,500	10,500
Energy & Utility	4,460	4,800	4,800	5,060	5,060
Rent	65,090	65,090	65,090	65,090	65,090
Capital Outlay	-	-	46,180	-	-
Transfer Payment to GF Transportation Unit	56,527	62,830	60,800	62,610	62,610
Other (bad debt)	5,255	1,000	1,000	1,000	1,000
Total Operating Expenses	494,691	574,220	644,850	620,730	620,730
Non-Operating Expenses:					
Depreciation	-	-	-	-	-
Total Non-Operating Expenses	-	-	-	-	-
Total Expenses	494,691	574,220	644,850	620,730	620,730
Annual Income/(Loss)	(80,576)	(65,320)	(107,040)	(75,460)	(75,460)
Net Assets (Retained Earnings), Beginning of Ye	49,734	115,914	134,630	191,770	191,770
Transfer In - General Fund - Fund Balance	100,000	100,000	100,000	100,000	100,000
Transfer In - American Rescue Fund	60,000	-	-	-	-
Transfer In - State Covid Relief Funds	5,472	32,500	64,180	20,000	20,000
Net Assets (Retained Earnings), End of Year	134,630	183,094	191,770	236,310	236,310
Personnel Requirements					
	FY 2024	FY 2025	FY 2026		
	Actual	Budget	Estimate	Proposed	Adopted
Full Time Equivalents (FTE)					
Regular Full Time Employees	2.00	2.00	2.00	2.00	2.00
Regular Part Time Employees	2.10	2.91	2.63	2.55	2.55
Total	4.10	4.91	4.63	4.55	4.55

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 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
Personnel	113,710	113,990	120,720	120,720
Supplies	2,150	2,160	2,240	2,240
Services	7,950	9,000	7,150	7,150
Marketing	10,500	10,500	10,500	10,500
Maintenance & Repair	-	-	-	-
Energy & Utility	4,800	4,800	5,060	5,060
Administration	-	-	-	-
Rent Expense	65,090	65,090	65,090	65,090
Capital Outlay	-	46,180	-	-
Other	1,000	1,000	1,000	1,000
Total Expenses	205,200	252,720	211,760	211,760

Personnel Requirements

Full Time Equivalents (FTE)	FY 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
Regular Full Time Employees	1.00	1.00	1.00	1.00
Regular Part Time Employees	0.20	0.20	0.23	0.23
Temporary/Seasonal Employees	-	-	-	-
Total FTEs	1.20	1.20	1.23	1.23

Budget Commentary

The FY 25 expenditures are expected to come in over budget by \$47,520 or 23.2% primarily due to Capital Outlay for the purchase of entry area furniture and an outdoor pavilion, funded by Covid Relief Funds, as well as Services for training and certification costs, funded by an increase in the Alzheimer's Aide grant. The FY 26 proposed budget reflects an increase of \$6,560 or 3.2% as compared to the FY 25 budget due to Personnel costs for market wage adjustments and increased staffing for projected census increases.

ADMINISTRATION

Products & Services

Administration

\$184,400

- 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.

Intake, Assessment, and Case Management

\$16,860

- Conduct interviews of prospective clients, assessments, evaluations and interviews of all clients in conjunction with caregivers and case managers
- Process all new referrals and intakes with admission criteria set forth by the standards of the CT Association of Adult Day Centers
- Secure all intake, release information and medical forms with client, caregiver, case manager, physician and staff
- Serve as client advocate
- Train volunteers on program offerings and issues of health and aging
- Research grant opportunities and refer clients and caregivers to community, state and federal funding opportunities
- Submit program articles and press releases to newspapers and area agencies.

Marketing

\$10,500

- 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 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
Personnel	190,510	195,740	205,450	205,450
Supplies	8,400	8,400	8,760	8,760
Services	55,630	58,350	59,850	59,850
Marketing	-	-	-	-
Maintenance & Repair	-	-	-	-
Energy & Utility	-	-	-	-
Administration	-	-	-	-
Rent Expense	-	-	-	-
Other	-	-	-	-
Total Expenses	254,540	262,490	274,060	274,060

Personnel Requirements

Full Time Equivalents (FTE)	FY 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
Regular Full Time Employees	1.00	1.00	1.00	1.00
Regular Part Time Employees	2.20	1.92	1.79	1.79
Temporary/Seasonal Employees	-	-	-	-
Total FTEs	3.20	2.92	2.79	2.79

Budget Commentary

The FY 25 expenditures are expected come in over budget by \$7,950 or 3.1% mostly due to increased Personnel costs for nursing aide bonuses funded by an increase in the Alzheimer's Aid grant, offset by staffing vacancy savings. The FY 26 proposed budget reflects an increase of \$19,520 or 7.7% as compared to the FY 25 budget due to Personnel costs for market wage adjustments, 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 \$214,140

- 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 \$20,860

- 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,

Training and Education \$39,060

- 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.

Expenditures

Expenditures by Category	FY 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
Personnel	25,250	24,440	25,800	25,800
Supplies	2,400	2,400	2,500	2,500
Services	24,000	42,000	44,000	44,000
Marketing	-	-	-	-
Maintenance & Repair	-	-	-	-
Energy & Utility	-	-	-	-
Administration	-	-	-	-
Rent Expense	-	-	-	-
Other	-	-	-	-
Total Expenses	51,650	68,840	72,300	72,300

Personnel Requirements

Full Time Equivalents (FTE)	FY 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
Regular Full Time Employees	-	-	-	-
Regular Part Time Employees	0.51	0.51	0.53	0.53
Temporary/Seasonal Employees	-	-	-	-
Total FTEs	0.51	0.51	0.53	0.53

Budget Commentary

The FY 25 expenditures are expected to come in over budget by \$17,190 or 33.3% due to increased therapeutic programming funded by Covid Relief Funds received by the Department of Social Services. The FY 26 proposed budget reflects an increase of \$20,650 or 40.0% as compared to the FY 25 budget due to the same reason.

THERAPEUTIC RECREATION

Products & Services

Therapeutic Programming \$72,300

- 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 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
Personnel	-	-	-	-
Supplies	-	-	-	-
Services	-	-	-	-
Marketing	-	-	-	-
Maintenance & Repair	-	-	-	-
Energy & Utility	-	-	-	-
Administration	-	-	-	-
Rent Expense	-	-	-	-
Other	-	-	-	-
Transfer Payment to GF Transportation Unit	62,830	60,800	62,610	62,610
Total Expenses	62,830	60,800	62,610	62,610

Personnel Requirements

Full Time Equivalents (FTE)	FY 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
Regular Full Time Employees	-	-	-	-
Regular Part Time Employees	-	-	-	-
Temporary/Seasonal Employees	-	-	-	-
Total FTEs	-	-	-	-

Budget Commentary

The FY 25 estimate is projected to come in under budget by \$2,030 or 3.2% due to savings in the price per gallon for gasoline as well as lower than budgeted ridership. The FY 26 proposed budget reflects a decrease of \$220 or 0.4% as compared to the FY 25 budget for the same reasons.

TRANSPORTATION

Products & Services

Daily Transportation \$62,610

- 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 2025 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-Profit Agencies and the National Council on Aging.

In addition to our digital media presence, FY 25 marketing efforts included in-person senior health and wellness fairs here in Windsor and Bloomfield.

Once again in FY 25, staff, clients and their families donated to the Town of Windsor Social Services "Socktober" drive with one of our largest donations yet.

Four staff members this year completed the Certified Dementia Practitioner course and became certified.

Clients, caregivers and the Caring Connection program continued to receive benefits from outside funding sources in FY 25 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 Covid State Fiscal Relief Funds
- 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 2025 program highlights include:

- 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
- Participation in a community art exhibit at the Mandell JCC in May 2025.
- Fourth annual "Longest Day Concert on the Green" celebrating caregivers on the longest day of the year.
- Added monthly Horticulture programming
- Added monthly Music Therapy

SPECIAL REVENUE FUNDS

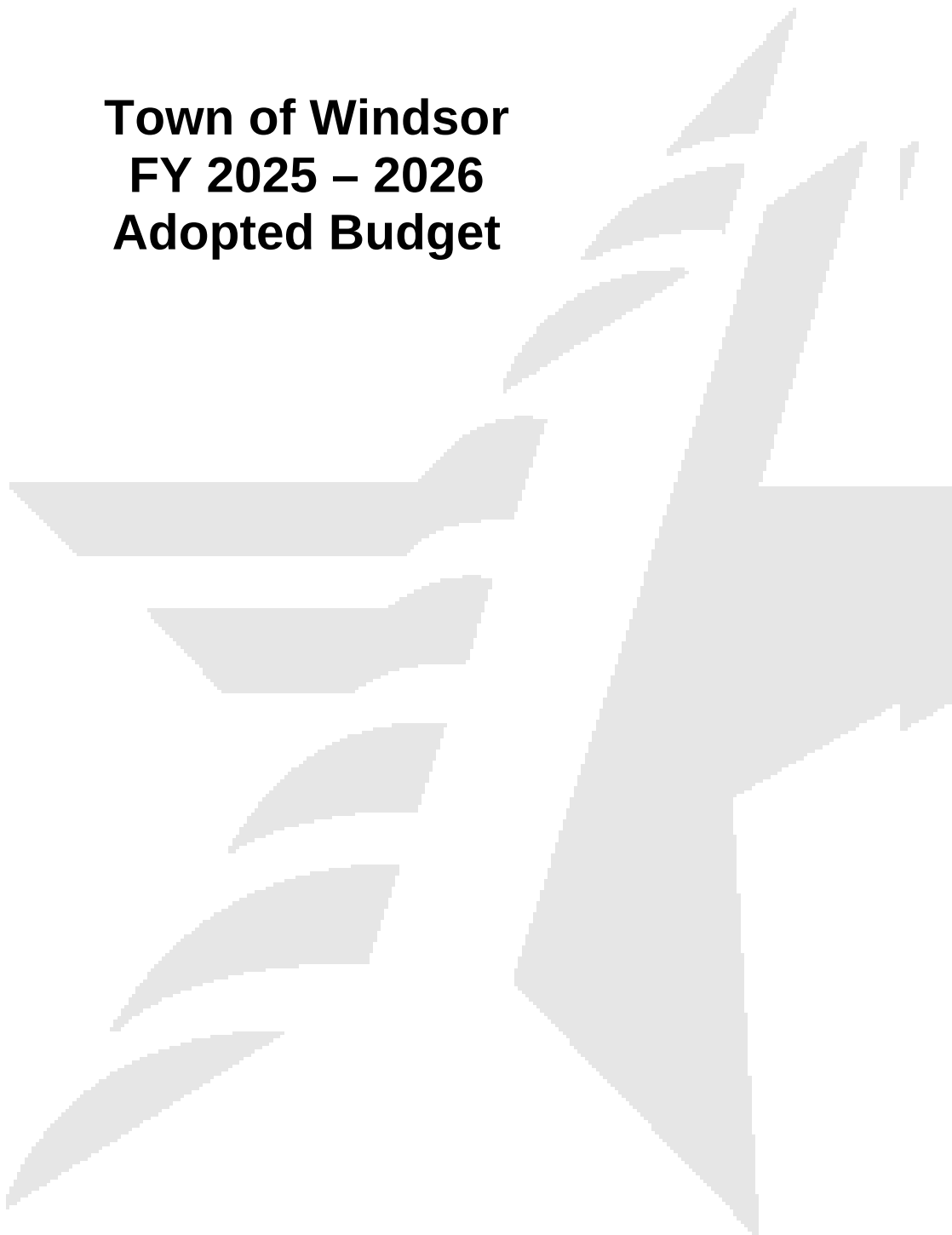
Caring Connection Adult Day Center

		FY 2025				FY 2026		
		Beginning Balance (7/1/24)	Projected Revenue	Estimated Expenditures	Projected Balance (6/30/25)	Projected Revenue	Budgeted Expenditures	Projected Balance (6/30/26)
Project #	Project Name							
0810	Covid State Fiscal Relief Funds	159,912	-	64,180	95,732	-	20,000	75,732
		159,912	-	64,180	95,732	-	20,000	75,732

#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 and purchases for furniture and an outdoor pavilion.

Child Development Enterprise Fund

**Town of Windsor
FY 2025 – 2026
Adopted 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 115 children from 97 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 has four Primary classrooms, with four AMS Montessori certified staff for the 2024-2025 academic school year. During the summer of 2024, a toddler teacher began her Montessori training to be certified by June of 2025. We have 97% enrollment across all programs with over 30 students on the Primary waiting list. The kindergarten program had the highest enrollment in over ten years. We anticipate this trend to continue due to the changed State mandated kindergarten entrance age requirement. In January of 2025, we started processing applications for the 2025-2026 school year. 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 2025-2026 school year. We will accommodate as many families as we can from the Primary waiting list to keep the school enrollment at 100% of capacity.

The Child Development Fund is estimating a loss of \$45,930 in FY 25 as compared to a budgeted loss of \$6,360. This is primarily due to the inability to enroll students in full-day primary spaces because of the challenges we face to hire qualified afternoon staff.

For FY 26, a loss of \$3,800 is proposed for the Child Development Fund as compared to a budgeted loss of \$6,360 for FY 25. The FY 26 budget was developed with four Primary classrooms, three classrooms for children under three years old and an after-school program for elementary students. At this time, our program does not have room for students under three until July 2026, due to the births of siblings of enrolled children who receive priority in placement.

In July 2024, we installed a state-of-the-art play structure, funded by the State of CT Office of Early Childhood (OEC) Ready, Set Rebuild Stabilization grant funding received in FY 24.

The FY 26 proposed revenue includes an increase in tuition for all programs to cover the rising costs of salaries and benefits due to State mandated minimum wage increases, as well as in an effort to remain competitive in an already challenging job market.

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 Windsor Montessori School and Discovery Center.

TOWN OF WINDSOR
CHILD DEVELOPMENT ENTERPRISE FUND
STATEMENT OF REVENUES AND EXPENSES

	FY 2024	FY 2025	FY 2026		
	Actual	Budget	Estimate	Proposed	Adopted
<u>Operating Revenue:</u>					
Charges For Services	1,448,166	1,551,170	1,462,590	1,594,990	1,594,990
Permits & Other Revenues	32,430	21,000	23,310	29,280	29,280
Total Operating Revenue	1,480,596	1,572,170	1,485,900	1,624,270	1,624,270
<u>Non-Operating Revenue:</u>					
Donations	176	-	-	-	-
Interest Income	17,762	11,000	15,000	14,000	14,000
Total Non-Operating Revenue	17,938	11,000	15,000	14,000	14,000
Total Revenue	1,498,534	1,583,170	1,500,900	1,638,270	1,638,270
<u>Operating Expenses:</u>					
Personnel	1,162,629	1,344,880	1,310,860	1,395,560	1,395,560
Supplies	28,236	33,850	30,470	33,970	33,970
Services	46,583	58,000	55,540	59,490	59,490
Marketing	4,125	5,000	4,160	4,000	4,000
Maintenance & Repairs	11,427	15,000	15,000	17,000	17,000
Energy & Utility	9,854	10,000	10,000	10,250	10,250
Rent	118,830	118,830	118,830	118,830	118,830
Other (bad debt)	1,726	2,000	-	1,000	1,000
Total Operating Expenses	1,383,410	1,587,560	1,544,860	1,640,100	1,640,100
<u>Non-Operating Expenses:</u>					
Depreciation	1,972	1,970	1,970	1,970	1,970
Total Non-Operating Expenses	1,972	1,970	1,970	1,970	1,970
Total Expenses	1,385,382	1,589,530	1,546,830	1,642,070	1,642,070
Annual Income/(Loss)	113,152	(6,360)	(45,930)	(3,800)	(3,800)
Net Assets (Retained Earnings), Beginning of Year	337,590	328,240	498,665	452,735	452,735
OEC Stabilization Grant Funds Used	47,923	-	-	-	-
Net Assets (Retained Earnings), End of Year	498,665	321,880	452,735	448,935	448,935
Personnel Requirements					
	FY 2024	FY 2025	FY 2026		
	Actual	Budget	Estimate	Proposed	Adopted
Full Time Equivalents (FTE)					
Regular Full Time Employees	12.07	13.00	12.10	13.00	13.00
Regular Part Time Employees	6.96	8.31	7.90	7.89	7.89
Temporary/Seasonal Employees	-	-	-	-	-
Total	19.03	21.31	20.00	20.89	20.89

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 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
Personnel	400,710	382,420	433,340	433,340
Supplies	8,460	7,620	8,490	8,490
Services	14,500	13,890	14,870	14,870
Marketing	2,500	1,040	1,000	1,000
Maintenance & Repair	-	-	-	-
Energy & Utility	-	-	-	-
Rent	-	-	-	-
Other	1,000	-	500	500
Total Expenses	427,170	404,970	458,200	458,200

Personnel Requirements

Full Time Equivalents (FTE)	FY 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
Regular Full Time Employees	4.50	3.63	4.50	4.50
Regular Part Time Employees	2.74	2.72	2.81	2.81
Temporary/Seasonal Employees	-	-	-	-
Total FTEs	7.24	6.35	7.31	7.31

Budget Commentary

The FY 25 expenditures are expected to come in under budget by \$22,200 or 5.2% due to partial year vacancy savings. The FY 26 proposed budget reflects an increase of \$31,030 or 7.3% as compared to the FY 25 adopted budget primarily due to Personnel costs for part time pay adjustments associated with minimum wage compression.

INFANT/TODDLER PROGRAMS

Products & Services

- Infant/Toddler*

\$197,620
- Conduct a year-round, full-time program for eight children aged six weeks to twenty-four months
 - Provide monthly internal field trips for eight infants
 - Provide weekly music class for eight infants.

- Montessori Toddler*

\$260,580
- Provide nine half-day spaces for children twenty-four months to three years (10 Month Program)
 - Provide one full-day, year-round program for eight children ages twenty to thirty-six months
 - Provide an eight-week half-day summer program for nine toddlers
 - Provide monthly Mindfulness Yoga classes
 - Provide weekly music classes
 - Provide monthly internal field trips.

PRESCHOOL/KINDERGARTEN PROGRAMS (PRIMARY)

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 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
Personnel	622,180	611,550	623,500	623,500
Supplies	20,310	18,280	20,380	20,380
Services	34,800	33,320	35,700	35,700
Marketing	1,250	2,500	2,400	2,400
Maintenance & Repair	-	-	-	-
Energy & Utility	-	-	-	-
Rent	-	-	-	-
Other	1,000	-	500	500
Total Expenses	679,540	665,650	682,480	682,480

Personnel Requirements

Full Time Equivalents (FTE)	FY 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
Regular Full Time Employees	5.83	5.80	5.83	5.83
Regular Part Time Employees	4.13	3.72	3.55	3.55
Temporary/Seasonal Employees	-	-	-	-
Total FTEs	9.96	9.52	9.38	9.38

Budget Commentary

The FY 25 expenditures are expected to come in under budget by \$13,890 or 2.0% due to salary savings for part time vacancies. The FY 26 proposed budget reflects an increase of \$2,940 or 0.4% as compared to the FY 25 adopted budget primarily due to Personnel costs.

PRESCHOOL/KINDERGARTEN PROGRAMS

Products & Services

<i>Montessori</i>	<i>\$588,520</i>	<i>Preschool Summer Program</i>	<i>\$93,960</i>
• Provide a Montessori educational experience for children ages thirty-two months through five years on a full or half-day schedule from August to June • 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.		• Conduct a nine-week theme-based preschool summer program for children ages three and four.	

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 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
Personnel	115,320	112,620	123,990	123,990
Supplies	5,080	4,570	5,100	5,100
Services	8,700	8,330	8,920	8,920
Marketing	1,250	620	600	600
Maintenance & Repair	-	-	-	-
Energy & Utility	-	-	-	-
Rent	-	-	-	-
Other	-	-	-	-
Total Expenses	130,350	126,140	138,610	138,610

Personnel Requirements

Full Time Equivalents (FTE)	FY 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
Regular Full Time Employees	0.67	0.67	0.67	0.67
Regular Part Time Employees	1.44	1.46	1.53	1.53
Temporary/Seasonal Employees	-	-	-	-
Total FTEs	2.11	2.13	2.20	2.20

Budget Commentary

The FY 25 expenditures are expected to come in under budget by \$4,210 or 3.2% primarily due to Personnel costs. The FY 26 proposed budget reflects an increase of \$8,260 or 6.3% as compared to the FY 25 adopted budget due to Personnel costs.

ELEMENTARY PROGRAMS

Products & Services

After School Elementary \$57,960

- 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 \$38,620

- 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 \$42,030

- 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 2025		FY 2026	
	Budget	Estimate	Proposed	Adopted
Personnel	206,670	204,270	214,730	214,730
Supplies	-	-	-	-
Services	-	-	-	-
Marketing	-	-	-	-
Maintenance & Repair	15,000	15,000	17,000	17,000
Energy & Utility	10,000	10,000	10,250	10,250
Rent	118,830	118,830	118,830	118,830
Other	-	-	-	-
Total Expenses	350,500	348,100	360,810	360,810

Personnel Requirements

Full Time Equivalents (FTE)	FY 2025		FY 2026	
	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 25 expenditures are expected to come in under budget by \$2,400 or 0.7% due to savings in Personnel costs. The FY 26 proposed budget reflects an increase of \$10,310 or 2.9% as compared to the FY 25 budget due to Personnel costs and a slight increase in Maintenance & Repair.

FACILITIES MANAGEMENT

Products & Services

Management *\$118,830*

- Pay a rental fee to the Town of Windsor special revenue fund for the Milo Peck building.

Support Services *\$27,250*

- Provide for general maintenance and telecommunication costs.

Administration *\$214,730*

- 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 2025 Highlights

The Windsor Montessori School and Discovery Center had an exciting year, continuing to provide a wide range of programs and activities for both our enrolled families and the broader community. Throughout the year, we hosted engaging internal field trips for all students, including baby goat visits, community service volunteer opportunities, encounters with live reptiles, baby chicks and a human scarecrow.

During the summer months, older participants explored exciting events, activities, and venues across Windsor and the surrounding towns. This year, we also offered a variety of special programs, including music, Spanish, art, drama and yoga.

Our dedicated staff continued to pursue professional development by attending various workshops, engaging in Montessori training and furthering their education through degree programs in the field of education.

As part of our commitment to community service, we participated in numerous initiatives. For the sixth consecutive year, we took part in Connecticut Children's Medical Center's PJ Day for Kids event, raising funds to support children fighting cancer and other serious illnesses. During the holiday season, we adopted families to spread some holiday cheer. Thanks to the generosity of our school community, we were able to provide four children, ages five to seventeen, with gifts and personal care items.

In addition, we incorporated a food donation drive into our annual fall Trick-or-Treat event. Families contributed over one hundred non-perishable food items to support the Windsor Food Bank. Our kindergarten students were actively involved in sorting, organizing, counting and graphing the donations as part of their curriculum.

Beyond these events, we also offered various family-oriented activities, such as parent orientation, parent education sessions, special person visiting days, mystery readers, birthday walks and parent-child music classes. The students spent countless hours enjoying our new, state-of-the-art playground structure, made possible by grant funding received from the Office of Early Childhood.

Due to a significant number of sibling births, we now have a two-year waiting list for our under three-year-old programs. Our Primary program is currently fully enrolled, but we are hopeful that with the addition of afternoon staff, we will be able to accommodate increased full-day enrollments in the near future.

SPECIAL REVENUE FUNDS

Windsor Montessori School

Project #	Project Name	FY 2025				FY 2026		
		Beginning Balance (7/1/24)	Projected Revenue	Estimated Expenditures	Projected Balance (6/30/25)	Projected Revenue	Budgeted Expenditures	Projected Balance (6/30/26)
7210	Milo Peck Fundraising	9,622	-	-	9,622	-	-	9,622
7225	Milo Peck Building	23,858	118,830	85,470	57,218	118,830	90,340	85,708
		33,480	118,830	85,470	66,840	118,830	90,340	95,330

#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.

#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 2026-2031	A-1
APPENDIX B	Special Revenue Funds	B-1
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APPENDIX “A”
Capital Improvement Program
(DRAFT)
2026 – 2031

Town of Windsor
FY 2025 – 2026
Adopted Budget

**TOWN OF WINDSOR, CONNECTICUT
CAPITAL IMPROVEMENT PROGRAM
FY 2026 – FY 2031**

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 26 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 26 - FY 31 Capital Improvement Program

Project Name	Estimated Project Cost	General Fund	New Bonding Authorization	State & Federal Aid	Enterprise Funds	Other Sources
FY 2026						
Pavement Management Program	1,025,000	845,000		180,000		
Sidewalk and Curb Replacement Program	150,000	150,000				
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				
Town Facility Improvements - Core Server Replacements	150,000	150,000				
Town Hall Roof Replacement (Construction)	744,000		744,000			
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				
Town Facility Improvements - Wilson Library Roof Replacement (Design)	25,000					25,000 ¹
Town Facility Improvements - Milo Peck HVAC, Electrical, and Energy Improvements (Preliminary Design)	125,000					125,000 ²
Veterans Memorial Cemetery Expansion & Enhancements	210,000					210,000 ²
Construct Sidewalks - Arterial Roads (Poquonock Avenue (Marshall St. to Tiffany Dr., Design)	75,000					75,000 ¹
Day Hill Road Pavement Management (Marshall Phelps Road to Baker Hollow Road, Design)	135,000					135,000 ¹
Marshall Phelps Road Rehabilitation (Bloomfield Ave to Day Hill)	1,353,600			1,353,600		
Prospect Hill Road Rehabilitation (Day Hill Road to Lang Road)	1,671,600			1,671,600		
Day Hill Road Pedestrian Circulation Enhancements (Marshall Phelps to Helmsford Way, Construction)	265,000					265,000 ¹
Pedestrian Bridge Improvements & Replacement Program	445,000		250,000			195,000 ²
Broad Street Traffic Calming Project	3,230,000			2,980,000		250,000 ²
Athletic Field Master Plan - Sharshon Park Improvements (Construction)	694,000		694,000			
Outdoor Pool Facilities Improvements - Veterans Pool (Concept Design)	130,000					130,000 ²
Public Safety Equipment Fund - Poquonock Fire Station - Ladder Truck 2 Replacement	2,490,000	500,000	1,290,000			700,000 ³
BOE - L.P. Wilson - Main Hall Restroom Renovation (Construction)	880,000		880,000			
BOE - Clover Street School Partial Roof Replacement (Construction)	2,422,000		1,332,100	1,089,900		
BOE - Oliver Ellsworth School Building Envelope Project	1,948,000		1,948,000			
BOE- Poquonock Elementary School Boiler Removal	385,000					385,000 ²
BOE- Poquonock Elementary School Boiler Replacement (Design)	65,000					65,000 ¹
Subtotal FY 2026	22,653,200	2,685,000	10,093,100	7,275,100	-	2,600,000
FY 2026 Projects Anticipated to Require Voter Approval						
BOE - Windsor High School HVAC Systems Replacement (Construction)	3,555,000		3,555,000			
Subtotal FY 2026	3,555,000	-	3,555,000	-	-	-
GRAND TOTAL FY 2026	26,208,200	2,685,000	13,648,100	7,275,100	-	2,600,000

¹ Capital Projects Fund Assigned Fund Balance (Total = \$605,000)² General Fund Unassigned (Total = \$1,295,000)³ Public Safety Equipment Fund (Total = \$700,000)

Draft FY 26 - FY 31 Capital Improvement Program

Project Name	Estimated Project Cost	General Fund	New Bonding Authorization	State & Federal Aid	Enterprise Funds	Other Sources
<u>FY 2027</u>						
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	300,000		300,000			
Fleet and Public Works Equipment Replacement	850,000	850,000				
River Street - Repair Culvert and Stream Bed (Construction)	750,900		750,900			
Millbrook Enhancement Project - Stream Stabilization (Construction)	895,000		895,000			
Pheasant Run Drainage Improvements (Design & Construction)	196,000			196,000		
Train Station Boiler Replacement	225,000					225,000 ²
Town Facility Improvements - Windsor Library Roof Top Unit Replacements (Construction)	466,000		466,000			
Town Facility Improvements - Wilson Library Roof Replacement (Construction)	255,000	255,000				
Poquonock Firehouse HVAC Replacement - Design	48,000					48,000 ¹
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)	215,000					215,000 ²
Road Rehabilitation - Design (Hayden Station from Kennedy to Archer)	105,000	105,000				
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
Day Hill Road Pavement Management (Marshall Phelps Road to Baker Hollow Road, Construction)	2,065,500		2,065,500			
Day Hill Road Pavement Management (Addison Road to Northfield Drive, Design)	151,000	151,000				
Day Hill Road Reconstruction (Blue Hills Avenue to Great Pond Drive, Design)	140,000					140,000 ¹
Outdoor Pool Facilities Improvements - Veterans Pool (Design)	250,000					250,000 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 ³	341,000		300,000			41,000 ¹
Public Safety Equipment Fund	530,000	530,000				
Public Safety Equipment Fund - Hayden Station Utility Vehicle Replacement	70,000	70,000				
Additional Fire Hydrants	275,000		275,000			
BOE - Poquonock School Ventilation Upgrade (Design)	145,000	145,000				
BOE - School Window Replacement (Design)	105,000	105,000				
BOE - Oliver Ellsworth Gym Floor Replacement	289,000		289,000			
BOE - LP Wilson Window Replacement (Design)	60,000					60,000 ¹
BOE - Windsor High School Baseball Field Lighting (Barry Chasen Field, Design & Construction)	370,000		370,000			
BOE - Poquonock Boiler Replacement	1,525,000		1,525,000			
Subtotal FY 2027	15,522,900	3,316,000	9,301,400	1,369,600	-	1,535,900
<u>FY 2027 Projects Anticipated to Require Voter Approval</u>						
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	25,424,900	3,316,000	14,747,500	5,825,500	-	1,535,900

¹ Capital Projects Fund Assigned Fund Balance (Total = \$315,000)² General Fund Unassigned (Total = \$1,220,900)³ Public Safety Equipment Fund (Total = \$0)

Draft FY 26 - FY 31 Capital Improvement Program

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	225,000	225,000				
Stormwater Management Improvements	400,000		400,000			
Fleet and Public Works Equipment Replacement	875,000	875,000				
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 ²
Bus Shelter Replacement Program	225,000					225,000 ²
Town Facility Improvements - Wilson Library Roof Top Unit Replacements (Construction)	240,000	240,000				
Town Facility Improvements - Windsor Library Roof Replacement (Design)	30,000	30,000				
Town Facility Improvements - Emergency Power Generators Replacement	510,000		510,000			
Town Facilities Improvements - LP Wilson HVAC Improvements - South Phase 4 (Construction)	2,370,000		2,370,000			
Day Hill Road Pavement Management (Addison Road to Northfield Drive, Construction)	1,534,000		1,534,000			
Kennedy Road Rehabilitation (River Street to I-91, Design)	140,000	140,000				
River Street Roadway Rehabilitation (Poquonock Ave to Old River St, Construction)	649,000		649,000			
Road Rehabilitation - (Hayden Station from Kennedy to Archer, Construction)	1,320,000		1,320,000			
Riverfront Trail Project - Phase 2 Design (Loomis Property to Town Center)	226,000	226,000				
Public Safety Equipment Fund	360,000	360,000				
BOE - L.P. Wilson Roof Replacement Project - North End (Construction)	2,900,000		2,900,000			
BOE - School Window Replacement (Construction)	1,073,000		1,073,000			
BOE - Windsor High School Gymnasium Bleacher Replacement	260,000	260,000				
BOE - Sage Park Middle School Gymnasium Floor Replacement	180,000	180,000				
BOE - School Emergency Generators (Design)	310,000					310,000 ¹
BOE - Oliver Ellsworth School - Code Compliance Upgrades (Design)	50,000	50,000				
Subtotal FY 2028	16,812,000	3,826,000	11,091,000	180,000	-	1,715,000
FY 2028 Projects Anticipated to Require Voter Approval						
Town Facility Improvements - Milo Peck HVAC, Electrical, and Energy Improvements (Construction)	3,995,000		3,995,000			
Town Facility Improvements - Veteran's Pool Improvements	3,750,000		3,750,000			
Subtotal FY 2028	7,745,000	-	7,745,000	-	-	-
GRAND TOTAL FY 2028	24,557,000	3,826,000	18,836,000	180,000	-	1,715,000

¹ Capital Projects Fund Assigned Fund Balance (Total = \$355,000)² General Fund Unassigned (Total = \$860,000)³ Public Safety Equipment Fund (Total = \$500,000)

Draft FY 26 - FY 31 Capital Improvement Program

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., Construction)	394,000		394,000			
Pavement Resurfacing at Town Facilities & Schools	317,000		317,000			
Fleet and Public Works Equipment Replacement	900,000	900,000				
Historic Monument and Ancient Cemetery Preservation	150,000					150,000 ¹
Mill Brook Clubhouse Improvements	1,585,000		1,585,000			
Town Facility Improvements - Windsor Library Roof Replacement (Construction)	359,000	359,000				
Bus Shelter Replacement Program	225,000					225,000 ²
Data Production Storage Replacement	294,000					294,000 ²
Route 305 Corridor Improvements (Concept Design)	350,000	350,000				
Day Hill Road Reconstruction (Blue Hills Avenue to Great Pond Drive, Construction)	1,971,000		1,971,000			
Kennedy Road Rehabilitation (River Street to I-91, Construction)	1,952,000		1,952,000			
Street Reconstruction - Basswood Road (Construction)	2,143,000		2,143,000			
Pedestrian Bridge Program Design	100,000					100,000 ²
Washington Park Improvements (Design)	100,000	100,000				
Public Safety Equipment Fund - Engine 1 Replacement	1,800,000	600,000	1,200,000			
BOE - Windsor High School Fieldhouse Renovation (Design)	300,000	300,000				
BOE - Oliver Ellsworth School - Code Compliance Upgrades (Construction)	310,000		310,000			
Subtotal FY 2029	14,700,000	3,879,000	9,872,000	180,000	-	769,000
FY 2029 Projects Anticipated to Require Voter Approval						
BOE - Poquonock School Ventilation Upgrade (Construction)	3,670,000		3,670,000			
Subtotal FY 2029	3,670,000	-	3,670,000	-	-	-
GRAND TOTAL FY 2029	18,370,000	3,879,000	13,542,000	180,000	-	769,000

¹ Capital Projects Fund Assigned Fund Balance (Total = \$150,000)² General Fund Unassigned (Total = \$619,000)³ Public Safety Equipment Fund (Total = \$0)

Draft FY 26 - FY 31 Capital Improvement Program

Project Name	Estimated Project Cost	General Fund	New Bonding Authorization	State & Federal Aid	Enterprise Funds	Other Sources
FY 2030						
Pavement Management Program	1,265,000	1,085,000		180,000		
Sidewalk and Curb Replacement Program	250,000	250,000				
Stormwater Management Improvements	450,000		450,000			
Fleet and Public Works Equipment Replacement	900,000	900,000				
Bus Shelter Replacement Program	225,000					225,000 ²
Intersection Improvements - Capen Street & Sage Park Road (Design)	125,000	125,000				
International Drive (West End) Rehabilitation (Seymour Road to Rainbow Road, Design)	150,000					150,000 ²
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			
River Trail Windsor Center Pedestrian Bridge Replacement	940,000		940,000			
Washington Park Improvements (Construction)	500,000		500,000			
Athletic Field Improvements - Northwest Park	360,500		360,500			
Public Safety Equipment Fund - Rescue 2 Replacement	2,000,000	500,000	1,500,000			
Public Safety Equipment Fund	600,000	600,000				
Additional Fire Hydrants	284,500					284,500 ¹
BOE - Windsor High School Emergency Power Generator Replacement	415,000	415,000				
Subtotal FY 2030	13,155,500	3,875,000	5,389,000	3,232,000	-	659,500
FY 2030 Projects Anticipated to Require Voter Approval						
Subtotal FY 2030	-	-	-	-	-	-
GRAND TOTAL FY 2030	13,155,500	3,875,000	5,389,000	3,232,000	-	659,500

¹ Capital Projects Fund Assigned Fund Balance (Total = \$284,500)

² General Fund Unassigned (Total = \$375,000)

³ Public Safety Equipment Fund (Total = \$0)

Draft FY 26 - FY 31 Capital Improvement Program

Project Name	Estimated Project Cost	General Fund	New Bonding Authorization	State & Federal Aid	Enterprise Funds	Other Sources
<u>FY 2031</u>						
Pavement Management Program	1,680,000	1,500,000		180,000		
Sidewalk and Curb Replacement Program	275,000	275,000				
Pavement Resurfacing at Town Facilities & Schools	500,000		500,000			
Fleet and Public Works Equipment Replacement	925,000	925,000				
Stormwater Management Improvements (Deckers Brook)	500,000	500,000				
International Drive (West End) Rehabilitation (Seymour Road to Rainbow Road, Construction)	2,500,000		2,500,000			
Intersection Improvements - Capen Street & Sage Park Road (Construction)	867,000		867,000			
Town Facilities Improvements - Hayden Fire Station Roof Replacement (Design)	60,000	60,000				
Town Facilities Improvements - DPW Roof Replacement (Design)	86,000					86,000 ¹
Wilson Park & Sharshon Park Pedestrian Bridge Replacement	500,000		500,000			
Public Safety Equipment Fund	600,000	600,000				
Subtotal FY 2031	8,493,000	3,860,000	4,367,000	180,000	-	86,000
<u>FY 2031 Projects Anticipated to Require Voter Approval</u>						
BOE - Windsor High School Fieldhouse Renovation (Construction)	10,000,000		10,000,000			
Subtotal FY 2031	10,000,000	-	10,000,000	-	-	-
GRAND TOTAL FY 2031	18,493,000	3,860,000	14,367,000	180,000	-	86,000
¹ Capital Projects Fund Assigned Fund Balance (Total = \$86,000)						
² General Fund Unassigned (Total = \$0)						
³ Public Safety Equipment Fund (Total = \$0)						
Total CIP Program FY 26 - FY 31	126,208,600	21,441,000	80,529,600	16,872,600	-	7,365,400

APPENDIX “B”
Special Revenue Funds

Town of Windsor
FY 2025 – 2026
Adopted Budget

SPECIAL REVENUE FUND AND CAPITAL OUTLAY FUND (COF)

Police Department

		FY 2025			FY 2026		
		Beginning			Projected		Projected
Project #	Project Name	Balance	Projected	Estimated	Balance	Projected	Projected
		(7/1/24)	Revenue	Expenditures	(6/30/25)	Revenue	Balance
						Expenditures	(6/30/26)
6002	Crisis Intervention Program	505	-	-	505	-	505
6004	Bullet Proof Vest Program	12,067	-	-	12,067	-	12,067
6012	State Reimbursements	17,169	15,000	15,000	17,169	-	2,169
6026	Car Seat Program	1,244	-	500	744	-	244
6301	Narcotic Seizures - Federal	-	-	-	-	-	-
6302	Federal Sharing	7,912	-	-	7,912	-	7,912
6305	Asset Forfeiture - State	6,596	-	-	6,596	-	6,596
6700	Animal Shelter	36,008	600	-	36,608	-	36,608
6702	K-9 Donations	5,806	200	-	6,006	-	6,006
6703	Donations	6,227	1,000	500	6,727	2,000	8,227
6800	Police Private Duty	902,497	750,000	765,260	887,237	772,500	827,127
6908	Vehicle Maintenance	87,374	20,000	15,000	92,374	20,000	92,374
6913	ARPA-Violent Crime & Auto Theft Funds	-	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	-	15,000	2,305	-	2,305
6930	Community Service Events	635	900	1,000	535	1,000	535
9473	COF - Public Safety Radio System	90,430	-	19,000	71,430	-	24,890
		1,198,796	822,700	866,260	1,155,236	795,500	1,034,586

#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 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 \$13,260 for annual radio contract cost. FY 26 expenditures include \$20,000 for traffic enforcement, \$166,860 for vehicle replacement, \$25,000 for information technology equipment, \$30,000 for flock camera licensing, \$30,000 for fleet manager, and \$20,000 for other capital replacement items.

#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 - State 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.

SPECIAL REVENUE FUNDS AND AMERICAN RESCUE FUNDS (ARF)

Fire Department

		FY 2025				FY 2026		
Project #	Project Name	Beginning	Projected	Estimated	Projected	Projected	Budgeted	Projected
		Balance			Balance			
		(7/1/24)	Revenue	Expenditures	(6/30/25)	Revenue	Expenditures	(6/30/26)
6903	Fire Department Donation	9,853	-	800	9,053	800	800	9,053
	Total	9,853	-	800	9,053	800	800	9,053

#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)

		FY 2025				FY 2026		
		Beginning Balance (7/1/24)	Projected Revenue	Estimated Expenditures	Projected Balance (6/30/25)	Projected Revenue	Budgeted Expenditures	Projected Balance (6/30/26)
Project #	Project Name							
6990	WEMS General Fund Budget Transfer	-	525,000	525,000	-	685,000	685,000	-
6999	WEMS Town Council Appropriations	166,808	-	-	166,808	-	-	166,808
Total		166,808	525,000	525,000	166,808	685,000	685,000	166,808

#6990 - WEMS General Fund Budget Transfer - Funds to provide assistance to WEMS 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.

SPECIAL REVENUE FUNDS AND AMERICAN RESCUE FUNDS (ARF)

Recreation & Leisure Services

		FY 2025				FY 2026		
Project #	Project Name	Beginning Balance	Projected Revenue	Estimated Expenditures	Projected Balance	Projected Revenue	Budgeted Expenditures	Projected Balance
Recreation/Facilities Management								
1928	ARF - Health and Wellness Initiative	33,560	-	33,560	-	-	-	-
2002	Youth Theatre	14,890	22,000	20,000	16,890	22,000	20,000	18,890
2004	Fran Elligers Memorial Fund	1,226	350	1,220	356	350	-	706
2007	Teen-A-Rama	38,154	488,100	475,750	50,504	565,420	535,540	80,384
2009	O'Brien Field Rental	8,092	1,500	-	9,592	1,500	-	11,092
2018	Live-n-Learn	42,458	21,700	17,860	46,298	27,000	24,530	48,768
2045	Dog Park	3,554	-	-	3,554	-	-	3,554
4022	River Walkways	19,996	-	-	19,996	-	-	19,996
		161,930	533,650	548,390	147,190	616,270	580,070	183,390
Senior Services								
1991	ARF - Elderly Lunch Program	-	31,470	31,470	-	-	-	-
2300	Windsor Senior Center	46,421	89,600	66,350	69,671	90,200	72,090	87,781
2333	CT Healthy Living - Tai Chi	-	2,880	2,880	-	2,880	2,880	-
2334	Elderly Lunch Program	-	40,000	8,530	31,470	-	31,470	-
2351	State ARPA Funding for Senior Centers	83,128	-	39,700	43,428	-	21,000	22,428
2352	Blue Hills Civic Grant	-	15,000	15,000	-	-	-	-
		129,549	178,950	163,930	144,569	93,080	127,440	110,209
Transportation								
1983	ARF - Dial-A-Ride Van	-	55,750	55,750	-	-	-	-
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	NCAAA* Grant	-	6,000	6,000	-	6,000	6,000	-
		-	108,560	108,560	-	52,810	52,810	-
Youth Services Bureau								
1937	ARF - YSB STEP Expansion	-	41,800	41,800	-	-	-	-
2010	Positive Youth Development	18,854	-	5,000	13,854	1,500	5,000	10,354
2077	Youth Services Bureau	-	18,830	18,830	-	21,090	21,090	-
2078	YSB Enhancement Grant	-	10,750	10,750	-	-	-	-
2079	Local Prevention Council	-	5,340	5,340	-	5,340	5,340	-
2081	National Opioid Settlements	154,456	15,750	20,000	150,206	18,180	36,500	131,886
2082	DCF Juvenile Review Board Grant	-	13,000	13,000	-	-	-	-
2083	DECD Youth Violence Prevention	-	15,000	15,000	-	-	-	-
		173,310	120,470	129,720	164,060	46,110	67,930	142,240
Northwest Park Educational/Recreational Activities								
2016	Passage Program	2,720	-	-	2,720	-	-	2,720
2204	Northwest Park Nature Camp/Clubs	104,790	105,630	94,310	116,110	110,430	111,180	115,360
2207	Friends of Northwest Park	5,970	21,780	21,780	5,970	15,000	15,000	5,970
2208	Northwest Park Shop	14,246	15,000	10,240	19,006	15,000	10,240	23,766
2210	NWP Environ. Education Programs	26,813	58,500	57,660	27,653	62,000	68,990	20,663
2211	Northwest Park Tobacco Museum	274	15,150	15,150	274	16,150	16,150	274
		154,813	216,060	199,140	171,733	218,580	221,560	168,753
Northwest Park Facility/Property Management								
2325	NWP Facilities Rentals	29,026	21,180	22,720	27,486	26,280	26,280	27,486
		29,026	21,180	22,720	27,486	26,280	26,280	27,486
		648,628	1,178,870	1,172,460	655,038	1,053,130	1,076,090	632,078

*North Central Area Agency on Aging

Recreation & Leisure Services (cont.)

#1928 - ARF 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 health needs by encouraging them to engage in a range of educational, social and leisure activities.

#1937 - ARF 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 participation in the Youth Services Bureau Summer Teen Employment Program, which pays Windsor youth a weekly stipend for hours spent conducting in-classroom learning and project work around Windsor.

#1983 - ARF Dial-A-Ride Van - Under the Community Health & Wellness focus area of the ARF Grant; these funds were used to purchase a wheelchair-accessible minivan to transport Dial-A-Ride clients and residents to and from their homes, town facilities, medical appointments, shopping destinations and more.

#1991 - ARF Elderly Lunch Program - Under the Community Health & Awareness focus area of the ARF Grant; these funds were appropriated to supplant the CT Renewal Team senior lunch services to allow for partial program funding into FY 2026.

#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.

#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 Rentals - 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.

#2334 - Elderly Lunch Program - Funds are used to provide hot meals and a part time coordinator salary that were previously provided by CT Renewal Team.

#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.

#2352 - Blue Hills Civic Grant - Funds were given by the Blue Hills Civic Association and will be used to hire Windsor teens as temporary part time staff to assist in yard cleanup and beautification of at-risk and home-bound seniors, as well as to provide adults over the age of 55 with free pool passes for access to the pools and swim lessons.

#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	FY 2025				FY 2026		
		Beginning Balance (7/1/24)	Projected Revenue	Estimated Expenditures	Projected Balance (6/30/25)	Projected Revenue	Budgeted Expenditures	Projected Balance (6/30/26)
3816	Human Services Assistance Fund	52,553	-	8,000	44,553	-	8,000	36,553
3840	Community Partnership Funds	22,511	7,230	8,000	21,741	-	8,000	13,741
3514/3522	NCAAA* Groceries To Go	-	5,920	5,920	-	5,000	5,000	-
3520/3521	NCAAA* Grandparents & Kinship	-	7,680	7,680	-	5,000	5,000	-
3867	Windsor Food and Fuel Bank	2,489	11,440	11,440	2,489	7,810	8,030	2,269
3901	Social Services Donations	380	-	380	-	-	-	-
		77,933	32,270	41,420	68,783	17,810	34,030	52,563

*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.

#3514/3522 - NCAAA Groceries to Go Grant - Funds from this account support part time hours and supplies for the Groceries To Go program.

#3520/3521 - 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 - 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 2025				FY 2026		
		Beginning Balance (7/1/24)	Projected Revenue	Estimated Expenditures	Projected Balance (6/30/25)	Projected Revenue	Budgeted Expenditures	Projected Balance (6/30/26)
3808	Clinic Services	85,593	20,700	20,700	85,593	30,700	30,700	85,593
3814	Bike & Ski Safety Equipment	4,269	1,000	1,000	4,269	1,000	1,000	4,269
3896	Emergency Mgmt Performance Grant	(15,301)	15,000	2,380	(2,681)	-	2,360	(5,041)
3897	Property Maintenance Remediation/Relocation	11,225	43,000	28,000	26,225	15,000	28,000	13,225
3916	Public Health Emergency Preparedness	-	35,000	35,000	-	35,000	35,000	-
3917	CDC Immunizations & Vaccines for Children	-	68,970	68,970	-	-	-	-
3919	DPH Workforce Development Grant	60,147	-	21,000	39,147	-	21,200	17,947
3920	Preventative Health Strategies: Suicide Prevention	-	93,550	93,550	-	57,000	57,000	-
		145,933	277,220	270,600	152,553	138,700	175,260	115,993

#3808 - Clinic Services - This fund is for the flu vaccine clinics that are offered each year by the Health Department. Private insurance companies and Medicare are billed for the flu vaccines that are administered and those reimbursements are deposited into this account. The balance in this fund is used to purchase flu vaccines and clinic supplies for future clinics. Fees charged are listed 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).

#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 the funding period is 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).

#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 with a funding period of 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 with a funding period of 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 2025				FY 2026		
		Beginning Balance (7/1/24)	Projected Revenue	Estimated Expenditures	Projected Balance (6/30/25)	Projected Revenue	Budgeted Expenditures	Projected Balance (6/30/26)
2501	Library Copy Machine Fund	61,561	9,000	9,000	61,561	10,500	10,500	61,561
2503	Main Library Non-Print Materials	71,271	17,000	17,000	71,271	19,000	19,000	71,271
2504	Wilson Library Non-Print	12,048	4,500	4,500	12,048	4,500	4,500	12,048
2505	Connecticard	48,310	4,000	24,000	28,310	4,000	20,000	12,310
2509	State Library Grant	10,123	1,200	1,200	10,123	-	-	10,123
2512	WLA/Wilson Building Transfer Bequest	135,507	-	-	135,507	-	-	135,507
N/A	Library Association Donation*	-	27,000	27,000	-	31,350	31,350	-
		338,820	62,700	82,700	318,820	69,350	85,350	302,820

*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.

SPECIAL REVENUE FUNDS AND AMERICAN RESCUE FUNDS (ARF)

Development

Project #	Project Name	FY 2025				FY 2026		
		Beginning Balance (7/1/24)	Projected Revenue	Estimated Expenditures	Projected Balance (6/30/25)	Projected Revenue	Budgeted Expenditures	Projected Balance (6/30/26)
1711	Day Hill Corporate Area Planning Study	-	95,000	95,000	-	-	-	-
1712	2025 Plan of Conservation and Development	-	130,000	91,000	39,000	-	39,000	-
1713	Municipal Brownfield Grant-Stanadyne	-	-	-	-	200,000	200,000	-
1926	Wilson Gateway Park Project	335,930	-	335,930	-	-	-	-
1985	School to Business Career Connection	-	20,000	10,000	10,000	-	10,000	-
1990	Welch Park Tennis & Pickleball Courts	-	15,000	15,000	-	-	-	-
		335,930	260,000	546,930	49,000	200,000	249,000	-

#1711 - Day Hill Corporate Area Planning Study - This study will analyze the current land use and economic climate of the market area, as well as provide recommendations to sustain this area as a regional economic development generator.

#1712 - 2025 Plan of Conversation and Development - Using funds appropriated by the Town Council from the General Fund Unassigned balance, the town engaged a consultant to update the Plan of Conservation and Development (POCD). This update, mandated by the Connecticut General Statutes every 10 years, ensures the plan remains a relevant and effective tool for long-term community planning. The POCD serves as a blueprint to guide decisions on critical issues such as land use, preservation of natural and historic resources, transportation systems and community facilities.

#1713 - Municipal Brownfield Grant-Stanadyne - The State of Connecticut Department of Economic and Community Development has awarded the Town of Windsor a grant to conduct an environmental assessment at 92 Deerfield Road to help redevelop the campus into the Connecticut River Business Park, a multi-tenant industrial facility, to once again provide the community social and economic well-being.

#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.

#1985 - School to Business Career Connection - Under the Competitive & Sustainable Economy focus area of the ARF Grant Revenue, this program will stimulate career and workforce development efforts between Windsor schools and the business community.

#1990 - Welch Park Tennis & Pickleball Courts - Under the FY 25 Capital Improvement Plan focus area of the ARF Grant; three tennis courts at Welch Park are showing signs of deterioration. These ARF

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

Community Development Block Grant Funds

Project #	Project Name	Beginning Balance (7/1/24)	FY 2025		Projected Balance (6/30/25)	FY 2026		Projected Balance (6/30/26)
			Projected Revenue	Estimated Expenditures		Projected Revenue	Budgeted Expenditures	
1929	ARF - Multi-Family Housing Rehabilitation Program	155,400	145,000	300,400	-	-	-	-
1930	ARF - Community & Neighborhood Enhancement Grant	10,670	100,000	110,670	-	-	-	-
1935	ARF - Windsor Housing Authority/Shad Run Terrace	3,660	-	3,660	-	-	-	-
1936	ARF - Windsor Housing Authority/Fitch Court Roof	14,130	-	14,130	-	-	-	-
8151	Shad Run Housing Authority Grant	-	-	500,000	(500,000)	2,000,000	1,500,000	-
8152	DOH Small Cities 2025 Grant	-	-	-	-	69,080	69,080	-
8384	ARF Housing Rehab Program	-	180,000	180,000	-	-	-	-
8390	Senior and Workforce Housing Initiative	72,820	-	35,000	37,820	-	37,820	-
8400	Housing Rehabilitation Program	173,670	-	173,670	-	-	-	-
		430,350	425,000	1,317,530	(462,180)	2,069,080	1,606,900	-

#1929 - Multi-Family Rehabilitation Program - Under the Safe, Strong, Diverse Neighborhoods & Families focus area of the ARF grant; 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 - Under the Safe, Strong, Diverse Neighborhoods & Families focus area of the ARF 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 - Under the Safe, Strong, Diverse Neighborhoods & Families focus area of the ARF grant; 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.

#8151 - Shad Run Housing Authority Grant - Funding was awarded from the State of Connecticut Department of Housing for the town to assist the Windsor Housing Authority in the modernization and improvements to the Shad Run Terrace complex, a 52-unit property for elderly and disabled residents.

#8152 - DOH Small Cities 2025 Grant - Funding was awarded in the amount of \$400,000 from the State of Connecticut's Department of Housing Community Development Block Grant Small Cities program and will be used to continue the Housing Rehabilitation Loan Program to rehabilitate a total of ten housing units through roof and window replacements, lead paint and asbestos removal, as well as heating system, electrical and code upgrades.

#8384 - ARF Housing Rehab Program - Under the Safe, Strong, Diverse Neighborhoods & Families focus area of the ARF grant; these funds are to continue the housing rehab program by supplanting the previously allocated General Fund allocation from FY 24 and previously awarded DOH grant funds.

#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. In addition to this appropriation, there are previous DOH grant funds for the Housing Rehabilitation Project that are not reflected on this page.

SPECIAL REVENUE FUND AND AMERICA RESCUE FUND (ARF)

Public Works

Project #	Project Name	FY 2025				FY 2026		
		Beginning Balance (7/1/24)	Projected Revenue	Estimated Expenditures	Projected Balance (6/30/25)	Projected Revenue	Budgeted Expenditures	Projected Balance (6/30/26)
1980	Stony Hill School	9,095	6,600	10,460	5,235	6,870	11,800	305
2014	330 Windsor Avenue Maintenance	114,979	142,320	118,380	138,919	144,050	128,860	154,109
4009	Town Aid Road Improvements	1,147,257	405,000	450,000	1,102,257	405,000	450,000	1,057,257
4012	Local Cap. Improve. - Recording Fees	183,268	9,000	-	192,268	9,000	-	201,268
4018	Veterans Cemetery	9,085	1,800	1,800	9,085	1,800	1,800	9,085
4024	Solid Waste Management/Anti-Littering	30,703	33,680	30,000	34,383	33,680	30,000	38,063
4100	Rental Revenue (Properties)	57,322	28,000	16,480	68,842	28,380	17,150	80,072
4101	Train Station/Freight House	115,420	36,230	26,410	125,240	36,740	27,990	133,990
4102	Wilson/Deerfield Improvements	115,053	-	-	115,053	-	-	115,053
4105	Electric Vehicle Charging Station	-	1,310	1,310	-	1,580	1,580	-
4800	Landfill Reuse Planning	5,701	-	-	5,701	-	-	5,701
1925	Riverwalk Multi-Use Trail Project	50,000	-	50,000	-	-	-	-
1988	Town Entry Signs & Landscape Improvements	-	42,000	42,000	-	-	-	-
		1,837,883	705,940	746,840	1,796,983	667,100	669,180	1,794,903

#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 - Wilson/Deerfield Improvements - These funds were related to maintenance of the former Wolcott School building. Funds are available for use in the Wilson/Deerfield area for maintenance, repairs and improvements to public infrastructure, buildings and spaces.

#4105 - Electrical Vehicle Charging Station - Located in the town-owned parking lot at the corner of Broad Street and Maple Avenue. Town Council approved the user fee to be set at the electricity supply rate billed by Eversource effective 07/01/2021 through 12/31/2021. Chargepoint, the EV station software vendor, collects a 10% administrative and processing charge of total fees collected by the town.

#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 completeness of the grant request. The project will connect the trail from Hartford north to Windsor Center.

#1988 - Town Entry Signs & Landscape Improvements - Under the Capital and Infrastructure Investments focus area of the ARF Grant; this project is to restore the Town of Windsor town line signs at four locations, Park Avenue, Dudley Town Road, Archer Road and Palisado Avenue. These signs include the town's seal and are over three decades old.

SPECIAL REVENUE FUNDS

Information Services

Project #	Project Name	FY 2025				FY 2026		
		Beginning Balance (7/1/24)	Projected Revenue	Estimated Expenditures	Projected Balance (6/30/25)	Projected Revenue	Budgeted Expenditures	Projected Balance (6/30/26)
1304	Town Clerk Copier	113,792	28,000	42,500	99,292	28,000	44,500	82,792
1306	Historic Preservation	23,508	6,000	6,000	23,508	6,000	6,000	23,508
1308	Preservation Microfilming Grant	-	7,500	7,500	-	7,500	7,500	-
1422	Absentee Ballot Grant	6,765	-	2,250	4,515	-	1,500	3,015
		144,065	41,500	58,250	127,315	41,500	59,500	109,315

#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 AND AMERICAN RESCUE FUNDS (ARF)

Administrative Services

Project #	Project Name	Beginning Balance (7/1/24)	FY 2025		Projected Balance (6/30/25)	FY 2026		Projected Balance (6/30/26)
			Projected Revenue	Estimated Expenditures		Projected Revenue	Budgeted Expenditures	
1650	Assessor's Coin-Op Copiers	5,197	-	-	5,197	-	-	5,197
1651	Delinquent Property Tax Sale	20,374	-	24,600	(4,226)	-	300	(4,526)
1989	Website to Civic Plus	-	86,000	60,000	26,000	-	26,000	-
		25,571	86,000	84,600	26,971	-	26,300	671

#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 2025 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.

#1989 Website to Civic Plus - Under the Cybersecurity and Infrastructure Security Agency focus area of the ARF Grant; helping the public to easily recognize official government information and reducing the risk of phishing attempts by malicious actors who might try to impersonate government entities.

SPECIAL REVENUE FUNDS AND AMERICAN RESCUE FUNDS (ARF)

General Government

Project #	Project Name	FY 2025				FY 2026		
		Beginning Balance (7/1/24)	Projected Revenue	Estimated Expenditures	Projected Balance (6/30/25)	Projected Revenue	Budgeted Expenditures	Projected Balance (6/30/26)
1982	Windsor Fife & Drum	5,500	-	5,500	-	-	-	-
1984	Windsor Arts Center River & Roots Festival	-	15,000	15,000	-	-	-	-
1986	Journey Home	-	15,000	15,000	-	-	-	-
1987	Arts & Culture Series (FTD & WAC)	-	20,000	20,000	-	-	-	-
5253	HRC Events	9,003	1,500	5,500	5,003	1,500	1,000	5,503
5257	HRC Scholarship Fund	942	500	500	942	500	500	942
5259	Sec. of the State - Early Voting Grant	1,900	8,900	10,800	-	-	-	-
1423	Special Elections/Referendums	-	20,500	20,500	-	-	-	-
6800	Police Private Duty	-	5,600	5,600	-	5,600	5,600	-
		17,345	87,000	98,400	5,945	7,600	7,100	6,445

#1982 - Windsor Fife & Drum - Under the Safe, Strong, Diverse Neighborhoods and Families focus area of the ARF Grant; this allocation provides funds for one-time repairs and insurance on the organization's bus.

#1984 - Windsor Arts Center River & Roots Festival - Under the Community Health & Wellness focus area of the ARF grant; will sponsor internationally recognized musicians alongside regional CT performers. Various vendors, including artisans, food trucks and storytellers will be interwoven into staged performances to celebrate Connecticut's historical roots.

#1986 - Journey Home - Under the Community Health & Wellness focus area of the ARF grant; a direct service agency that helps assist individuals and families experiencing and facing adequate housing. These funds will help provide operating costs for a range of services.

#1987 - Arts & Culture Series (FTD & WAC) - Under the Community Health & Wellness focus area of the ARF grant; to produce and promote a series of art and cultural events and or programs that will provide resources for planning, coordination, materials/supplies, performers and marketing. It is envisioned the programs would be held in town center as well as the Wilson neighborhood.

#5253 - HRC (Human Relations Commission) Events - Funds raised through various activities to be used for community events and programs. These events are organized by the Human Relations

#5257 - HRC (Human Relations Commission) Scholarship Fund - Funds raised through various activities to be used for scholarships for Windsor High School students.

#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 - Special Elections/Referendums - Funds to be used for Town Council appropriations for special elections or referendums. The FY 25 estimates are for the Broad Street Calming and Pedestrian Safety Project 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 2025				FY 2026		
		Beginning Balance (7/1/24)	Projected Revenue	Estimated Expenditures	Projected Balance (6/30/25)	Projected Revenue	Budgeted Expenditures	Projected Balance (6/30/26)
1630	Revaluation	16,630	30,000	11,700	34,930	30,000	-	64,930
1640	OPEB Actuarial Valuation	30,040	20,000	31,700	18,340	20,000	32,700	5,640
1703	Open Space Fund	1,490,980	65,000	25,000	1,530,980	65,000	250,000	1,345,980
1709	Great Pond Special District Fund	3,180	1,136,860	694,120	445,920	2,028,430	2,028,430	445,920
1710	Mill Brook Open Space	22,050	-	-	22,050	-	-	22,050
1770	Windsor Center TIF District	-	20,000	20,000	-	240,380	240,380	-
		1,562,880	1,271,860	782,520	2,052,220	2,383,810	2,551,510	1,884,520

#1630 - Revaluation - This fund is used to accumulate 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 26 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 related open space 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.

Council Action

During budget deliberations, the Town Council reduced funding by \$35,000 to the Open Space fund (1703), \$34,150 to the Great Pond Special District Fund (1709) and \$6,160 to the Windsor Center TIF District (1770).

SPECIAL REVENUE FUNDS

Not Allocated to Specific Service Unit

Project #	Project Name	FY 2025				FY 2026		
		Beginning Balance (7/1/24)	Projected Revenue	Estimated Expenditures	Projected Balance (6/30/25)	Projected Revenue	Budgeted Expenditures	Projected Balance (6/30/26)
0375	375th Anniversary	7,162	-	-	7,162	-	-	7,162
2100	L.P. Wilson Fund	151,627	546,360	607,160	90,827	619,730	619,730	90,827
4104	John Mason Statue Relocation	15,000	-	-	15,000	-	-	15,000
5200	Community Use of Schools	76,192	-	-	76,192	-	-	76,192
		249,981	546,360	607,160	189,181	619,730	619,730	189,181

#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 Community 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).

Enterprise Funds

Project #	Project Name	FY 2025				FY 2026		
		Beginning Balance (7/1/24)	Projected Revenue	Estimated Expenditures	Projected Balance (6/30/25)	Projected Revenue	Budgeted Expenditures	Projected Balance (6/30/26)
0810	Covid State Fiscal Relief Funds	159,912	-	64,180	95,732	-	20,000	75,732
7210	Milo Peck Fundraising	9,622	-	-	9,622	-	-	9,622
7225	Milo Peck Building	23,858	118,830	85,470	57,218	118,830	90,340	85,708
		193,392	118,830	149,650	162,572	118,830	110,340	171,062

#0810- Caring Connection - 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 and purchases for furniture and an outdoor pavilion.

#7210 - Windsor Montessori School - 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.

#7225 - Windsor Montessori School - 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.

AMERICAN RESCUE FUNDS (ARF)

Project #	Project Name	FY 2025				FY 2026		
		Beginning Balance (7/1/24)	Projected Revenue	Estimated Expenditures	Projected Balance (6/30/25)	Projected Revenue	Budgeted Expenditures	Projected Balance (6/30/26)
1919	American Rescue Fund Grant	590,810	164,960	755,770	-	-	-	-
		590,810	164,960	755,770	-	-	-	-

#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. All grant funds were obligated to projects as of December 31, 2024 and must be fully expended by December 31, 2026, as per grant compliance requirements

AMERICAN RESCUE FUND (ARF) ALLOCATIONS FROM PROJECT 1919

Administration - Information Technology

1989	Website to Civic Plus	-	86,000	60,000	26,000	-	26,000	-
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Recreation and Leisure Services

1928	Health and Wellness Initiative	33,560	-	33,560	-	-	-	-
1937	YSB Summer Teen Employment Program	-	41,800	41,800	-	-	-	-
1983	Dial-A-Ride Van	-	55,750	55,750	-	-	-	-
1991	Elderly Lunch Program	-	31,470	31,470	-	-	-	-

Development Services

1926	Wilson Gateway Park Project	335,930	-	335,930	-	-	-	-
1985	School to Business Career Connection	-	20,000	10,000	10,000	-	10,000	-
1990	Welch Park Tennis & Pickleball Courts	-	15,000	15,000	-	-	-	-

Community Development

1929	Multi-Family Housing Rehabilitation Program	155,400	145,000	300,400	-	-	-	-
1930	Community & Neighborhood Enhancement Grant	10,670	100,000	110,670	-	-	-	-
1935	Windsor Housing Authority/Shad Run Terrace	3,660	-	3,660	-	-	-	-
1936	Windsor Housing Authority/Fitch Court Roof	14,130	-	14,130	-	-	-	-
8384	ARPA Housing Rehabilitation Program	-	180,000	180,000	-	-	-	-

Public Works

1925	Riverwalk Multi-Use Trail Project	50,000	-	50,000	-	-	-	-
1988	Town Entry Signs & Landscape Improvements	-	42,000	42,000	-	-	-	-

Capital Investments Not Allocated To A Service Unit

1931	Pickleball/Tennis Court Project	64,630	(11,250)	53,380	-	-	-	-
1932	JFK School HVAC Project	109,980	-	109,980	-	-	-	-
1938	Welch Pool Improvement Project	528,570	-	170,440	358,130	-	-	358,130
1981	Clover Street School Athletic Field Improvements	1,695,000	-	1,447,970	247,030	-	-	247,030

General Government

1982	Windsor Fife & Drum	5,500	-	5,500	-	-	-	-
1984	Windsor Arts Center River & Roots Festival	-	15,000	15,000	-	-	-	-
1986	Journey Home	-	15,000	15,000	-	-	-	-
1987	Arts & Cultural Series	-	20,000	20,000	-	-	-	-

3,007,030	755,770	3,061,640	615,160	-	10,000	605,160
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#1989 - Website to Civic Plus - Under the Cybersecurity and Infrastructure Security Agency focus area of the ARF Grant; these funds will go towards town website upgrades, which will assist the public to easily recognize official government information and reduce the risk of phishing attempts by malicious actors who might try to impersonate government entities.

#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 Competitive and Sustainable Economy focus area of the ARF Grant; this allocation provides funds to expand the existing STEP program by up to 15 additional participants.

#1983 - Dial-A-Ride Van - Under the Community Health & Wellness focus area of the ARF Grant; these funds were used to purchase a wheelchair-accessible minivan to transport Dial-A-Ride clients and residents to and from their homes, town facilities, medical appointments, shopping destinations and more.

#1991 - Elderly Lunch Program - Under the Community Health & Awareness focus area of the ARF Grant; these funds were appropriated to supplement the CT Renewal Team senior lunch services in order to allow for partial program funding into FY 2026.

#1926 - Wilson Gateway Park - Under the Capital and Infrastructure Investments focus area of the ARF Grant; this allocation 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.

#1985 - School to Work Initiative - Under the Competitive and Sustainable Economy focus area of the ARF grant; this allocation provides funds to stimulate career and workforce development efforts between our schools and business community.

#1990 - Welch Park Tennis & Pickleball Courts - Under the Capital & Infrastructure Investments focus area of the ARF Grant; three tennis courts at Welch Park are showing signs of deterioration. These ARF funds would implement modified design services to reconstruct the courts into a multi-use tennis and pickleball facility.

#1929 - Multi-Family Rehabilitation Program - Under the Safe, Strong, Diverse Neighborhoods & Families focus area of the ARF Grant; this allocation 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 allocation 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 allocation 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 allocation provides funds for design services related to the Fitch Court roof replacement project.

#8384 - ARPA Housing Rehabilitation Program - This allocation was funded by the General Fund in the FY 25 Adopted Budget and 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. In addition to this appropriation, there are previous DOH grant funds for the Housing Rehabilitation

#1925 - Riverwalk Multi-Use Trail - Under the Capital and Infrastructure Investments focus area of the ARF Grant; this allocation 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.

#1988 - Town Entry Signs & Landscape Improvements - Under the Capital and Infrastructure Investments focus area of the ARF Grant; this project is to restore the Town of Windsor town line signs at four locations, Park Avenue, Dudley Town Road, Archer Road and Palisado Avenue. These signs include the town's seal and are over three decades old.

#1931 - LP Wilson Pickleball/Tennis Courts - Under the Capital and Infrastructure Investments focus area of the ARF Grant; this allocation provides funds to reconstruct the existing tennis courts at the L.P. Wilson Community Center 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 allocation 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.

#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 allocation provides funds for the field reconstruction, new parking lot area and replacement of the existing multi-use building.

#1982 - Windsor Fife & Drum - Under the Safe, Strong, Diverse Neighborhoods and Families focus area of the ARF Grant; this allocation provides funds for one-time repairs and insurance on the organization's bus.

#1984 - Windsor Arts Center River & Roots Festival - Under the Community Health & Wellness focus area of the ARF grant; these funds go towards sponsoring internationally recognized musicians alongside regional CT performers. Various vendors, including artisans, food trucks and storytellers will be interwoven into staged performances to celebrate Connecticut's historical roots.

#1986 - Journey Home - Under the Community Health & Wellness focus area of the ARF grant; Journey Home is a direct service agency that helps assist individuals and families experiencing and facing inadequate housing. These funds will help provide operating costs for a range of services.

#1987 - Arts & Cultural Series - Under the Community Health & Wellness focus area of the ARF grant; these funds will support a public-private partnership between the town, First Town Downtown and the Windsor Art Center, and will be put towards the planning, coordination, marketing, materials and supplies and performers for a series of art and cultural events and programs. It is envisioned the programs would be held in town center as well as the Wilson neighborhood.

APPENDIX “C”

Summary of Personnel

Town of Windsor
FY 2025 – 2026
Adopted Budget

SUMMARY OF PERSONNEL Full Time Equivalents (FTE)

<u>GENERAL FUND POSITIONS</u>			
	FY 2024	FY 2025	FY 2026
	<u>Adopted Budget</u>	<u>Adopted Budget</u>	<u>Adopted Budget</u>
SAFETY SERVICES			
Full time	70.00	69.86	70.00
Part time	1.44	1.44	1.64
RECREATION & LEISURE SERVICES			
Full time	10.27	10.27	10.27
Part time	15.02	15.11	15.11
HUMAN SERVICES			
Full time	4.17	4.17	4.17
Part time	2.53	2.53	2.53
HEALTH SERVICES			
Full time	4.34	3.97	4.11
Part time	1.20	1.28	1.17
LIBRARY SERVICES			
Full time	9.50	10.00	10.00
Part time	9.11	9.11	9.11
DEVELOPMENT SERVICES			
Full time	11.00	15.00	16.00
Part time	1.82	2.39	1.85
COMMUNITY DEVELOPMENT			
Full time	1.00	0.94	0.88
Part time	0.15	0.28	0.50
PUBLIC WORKS			
Full time	40.15	36.15	36.15
Part time	6.05	4.99	5.04
INFORMATION SERVICES			
Full time	5.23	5.23	5.23
Part time	0.07	0.07	0.07
ADMINISTRATIVE SERVICES			
Full time	17.31	17.89	17.89
Part time	2.87	2.95	2.83
GENERAL GOVERNMENT			
Full time	3.00	3.00	3.00
Part time	0.50	0.50	0.50
TOTAL GENERAL FUND			
Full time	175.97	176.48	177.70
Part time	40.76	40.65	40.35
Total	216.73	217.13	218.05
<u>NON-GENERAL FUND POSITIONS</u>			
SAFETY SERVICES			
Part time	-	0.62	0.62
RECREATION - Special Revenue Fund & Adult Day Care for			
Full time	0.33	0.33	0.33
Part time	16.75	18.34	17.21
HUMAN SERVICES - Special Revenue Fund			
Part time	0.05	0.30	0.28
HEALTH SERVICES - Special Revenue Fund			
Full time	0.66	1.03	0.89
Part time	0.18	0.98	0.41
LIBRARY SERVICES - Special Revenue Fund & ARF*			
Full time	0.50	-	-
Part time	0.13	-	-
COMMUNITY DEVELOPMENT - Loan Repayment Fund & ARF*			
Full time	-	0.06	0.12
Part time	0.35	0.22	-
PUBLIC WORKS - Special Revenue Fund			
Part time	1.45	1.88	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	19.00	20.00	17.92
Part time	11.61	11.54	10.89
TOTAL NON-GENERAL FUND			
Full time	20.60	21.53	19.37
Part time	30.69	34.05	31.46
Total	51.29	55.58	50.83
COMBINED TOTAL			
Full time	196.57	198.01	197.07
Part time	71.45	74.70	71.81
Total	268.02	272.71	268.88

* American Rescue
Fund (ARF)

** Landfill, Transfer Station,
Child Development
Adult Day Care

APPENDIX “D”

Employee Pay Plans

Town of Windsor
FY 2025 – 2026
Adopted Budget

APPENDIX D

**TOWN OF WINDSOR
TEAMSTERS LOCAL 671 PAY PLAN A
FY 25 (July 1, 2024 – June 30, 2025)**

(FY 25 listed below. FY 26 is not updated; pending contract negotiations.)

PAY GRADE	MINIMUM	MAXIMUM
GRADE 1	43,797	48,135
GRADE 2 Clerk Typist I Laborer Mechanic's Assistant	45,569	50,584
GRADE 3	48,284	53,108
GRADE 4	50,700	55,768
GRADE 5	53,232	58,551
GRADE 6 Library Clerk Public Property Maintainer I Switchboard Operator	55,891	61,482
GRADE 7 Account Clerk I Engineering Aide Police Records Clerk Records and Information Clerk Tax Clerk	58,684	64,556
GRADE 8 Account Clerk II Public Property Maintainer II	61,620	67,783
GRADE 9 Administrative Clerk Assistant Town Clerk Community Development Assistant Weigh Station Clerk	64,706	71,163
GRADE 10 Landfill Operator Public Property Maintainer III Secretary	66,665	74,720
GRADE 11 Mechanic Electrician	71,663	78,458
GRADE 12 Crew Leader Senior Engineering Aide	74,896	82,377
GRADE 13 Mechanic Crew Leader Public Works Inspector Town Forester	78,644	86,503

APPENDIX D

**TOWN OF WINDSOR
TEAMSTERS LOCAL 671 PAY PLAN B *
FY 25 (July 1, 2024 – June 30, 2025)**

(FY 25 listed below. FY 26 is not updated; pending contract negotiations.)

PAY GRADE	MINIMUM	MAXIMUM
GRADE 1 Clerk Typist I Library Clerk Switchboard Operator/Receptionist	50,493	57,310
GRADE 2 Account Clerk I Engineering Aide Police Records Clerk Records and Information Clerk	54,294	61,624
GRADE 3 Administrative Clerk Assessment Technician Tax Clerk	56,737	64,397
GRADE 4 Account Clerk II Assistant Town Clerk Community Development Assistant Weighing Station Clerk	59,007	66,972
GRADE 5 Secretary	61,662	69,986

* Employees hired after 9/1/16

PART TIME SCALE CLERK PAY PLAN

FY 25 (July 1, 2024 – June 30, 2025)

(FY 25 listed below. FY 26 is not updated; pending contract negotiations.)

Position	July 1, 2024 – June 30, 2025
Part-time Scale Clerk	16.81 - 22.78/hour

APPENDIX D

**TOWN OF WINDSOR
UPSEU LOCAL 424, UNIT 10
DISPATCHERS PAY PLAN
FY 26 (July 1, 2025 – June 30, 2026)**

PAY GRADE	STEPS				
	1	2	3	4	5
Civilian Dispatcher	66,130.23	70,129.69	73,763.90	77,397.04	81,028.03

PAY GRADE	Entry/ Starting	Step 1: Solo	Step 2: 500 hours	Step 3: +500 hours
Part Time Civilian Dispatcher	25.29/Hour	31.16/Hour	34.14/Hour	37.06/Hour

APPENDIX D

**TOWN OF WINDSOR
WINDSOR POLICE DEPARTMENT EMPLOYEES ASSOCIATION
POLICE PAY PLAN
FY 26 (July 1, 2025 – June 30, 2026)**

PAY GRADE	STEPS								
OFC	O1	O2	O3	O4	O5	O6	O7	O8	O9
Police Officer	77,790	80,948	84,233	87,652	91,210	94,911	98,762	102,771	106,881
DET					D1	D2	D3		
Detective					109,019	111,157	113,294		
SGT					S1	S2	S3		
Sergeant					119,707	121,845	123,982		
LT					L1	L2	L3		
Police Lieutenant					126,120	129,327	132,236		
ACO1	ACO 1	ACO 2	ACO 3	ACO 4					
Animal Control Officer	73,804	77,058	80,379	83,991					

APPENDIX D

**TOWN OF WINDSOR
ADMINISTRATIVE PAY PLAN
FY 26 (September 1, 2025 – June 30, 2026)***

TITLE	PAY GRADE	PAY RANGE	
		Minimum	Maximum
Administrative and Technical Staff			
Administrative Aide	1	44,000	59,400
No positions in Grade	2	48,400	65,340
Engineering Assistant Library Assistant Management Analyst Senior Center Activities Specialist	3	53,240	71,874
Caseworker Communications Specialist Librarian Information Technology Librarian	4	58,564	79,061
Accountant Assistant Building Official Children's Services Librarian Community Development Coordinator* Deputy Town Clerk Engineer Environmental Education Supervisor Executive Assistant Fire Inspector Human Resources Analyst Information Technology Specialist Payroll & Benefits Specialist Recreation Supervisor Transportation Coordinator	5	64,420	86,968
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 Senior Communications Specialist Social Worker	6	72,000	100,800

APPENDIX D

**TOWN OF WINDSOR
ADMINISTRATIVE PAY PLAN
FY 26 (September 1, 2025 – June 30, 2026)***

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	79,200	110,880
Assistant to the Town Manager Building Official Fire Marshal Human Resources Manager Communications and Information Supervisor Risk Manager Solid Waste Manager* Tax Collector	8	87,120	121,968
Assessor Assistant Town Engineer Assistant Finance Director Building and Facilities Manager Public Works Operations Manager Town Clerk	9	95,832	134,165
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	103,000	144,200
Coordinator of Information Technology Director of Health Services Director of Human Resources Finance Director Town Engineer Director of Public Works	11	113,300	158,620
Chief of Police	12	124,630	174,482

APPENDIX D

*FY 25 Pay Plan will be in effect through August 31, 2025.

**TOWN OF WINDSOR
PART-TIME PAY PLAN
FY 26 (September 1, 2025 – June 30, 2026)***

PAY GRADE	MINIMUM	MAXIMUM
<u>GRADE I</u> Intern Janitor Parts Runner	16.35	21.26
<u>GRADE II</u> Clerical Assistant/Records Clerk Facility Attendant Food Bank Aide Graduate Intern Library Clerk II Program Aide	17.35	22.56
<u>GRADE III</u> Administrative Aide I Food Bank Coordinator Library Clerk III Senior Center Activities Specialist Senior Center Bus Driver Tax Clerk Traffic Safety Specialist	18.50	24.05
<u>GRADE IV</u> Administrative Aide II Accounting Assistant Animal Care Specialist Caseworker Code Enforcement Officer Engineering Technician Environmental Educator I Lead Transportation Driver Library Program Coordinator Payroll Assistant	20.50	26.65
<u>GRADE V</u> Code Inspector Environmental Educator II Librarian	22.50	29.25
<u>GRADE VI</u> Fire Inspector Supernumerary Police Officer	25.50	33.15
<u>GRADE VII</u> Accountant	28.50	37.05

*FY 25 Pay Plan will be in effect through August 31, 2025.

APPENDIX D

**TOWN OF WINDSOR
SEASONAL PAY PLAN
FY 26 (September 1, 2025 – June 30, 2026)***

PAY GRADE	MINIMUM	MAXIMUM
<u>GRADE I</u> Gate Attendant	16.35	21.26
<u>GRADE II</u> Lifeguard I Maintenance Assistant I Recreation Leader I	17.35	22.56
<u>GRADE III</u> Lifeguard II Maintenance Assistant II Program Instructor Recreation Leader II	18.50	24.05
<u>GRADE IV</u> Assistant Head Lifeguard Assistant Recreation Program Director Nature Camp Teacher Recreation Program Specialist Youth Development Specialist	19.60	25.48
<u>GRADE V</u> Environmental Educator Head Lifeguard Recreation Program Director Youth Theatre Director	20.85	27.11
<u>GRADE VI</u> Aquatics Director Recreation Program Coordinator	24.00	31.20

*FY 25 Pay Plan will be in effect through August 31, 2025.

APPENDIX D

**TOWN OF WINDSOR
WINDSOR MONTESSORI AND DISCOVERY CENTER
&
CARING CONNECTION
FY 26 (September 1, 2025 – June 30, 2026)***

FULL TIME CLASSIFICATIONS	MINIMUM	MAXIMUM
Adult Day Care Aide Adult Day Care Associate Early Childhood Educator I	34,914	59,645
Adult Day Care Professional Early Childhood Educator II Education Coordinator	38,040	75,109
Caring Connection Manager Early Childhood Manager	43,543	96,813

PART TIME CLASSIFICATIONS	MINIMUM	MAXIMUM
Teacher Assistant	16.35	24.00
Adult Day Care Aide Adult Day Care Associate Early Childhood Educator I	16.78	28.68
Adult Day Care Professional Early Childhood Educator II Education Coordinator	18.29	36.11

*FY 25 Pay Plan will be in effect through August 31, 2025.

APPENDIX “E”

Chart of Accounts

Town of Windsor
FY 2025 – 2026
Adopted Budget

CODE 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.

PERSONNEL SERVICES

40010 Regular Full Time	40070 Training Overtime	41125 Defined Benefit Plan - Town
40015 Elected/Appointed Officials	40090 Overtime	41126 Defined Benefit Plan - BOE
		41128 457b Deferred Compensation Plan - Town Match
40020 Regular Part Time	41010 Social Security	41129 401a Defined Contribution Plan - Town Match
40040 Temporary Full Time	41020 Medicare	41170 Workers' Compensation
40050 Temporary Part Time	41110 Clothing Allowance	41190 Other Compensation
40060 Holiday Overtime	41120 Pension Police - CMERS	41200 Combined insurance

SUPPLIES

- 42140 Books and Periodicals technical books, newspaper subscriptions, library books and media, special reports and other publications
- 42190 Rentals use of land, use of buildings, equipment leases, copier leases
- 42220 Materials and Supplies office supplies, non-inventoried supplies, items with a useful life of less than one year, food
- 42222 Police Department Vest & Equipment – vest and equipment for police officers
- 42240 Postage postage stamps, regular and bulk mailing

SERVICES

- 43110 Travel and Meeting Expenses local, regional and national meetings (including transportation, lodging, meals and registration fees), business expenses related to the activity of the department
- 43120 Advertising & Marketing notices of public hearings, invitations to bid, recruitment ads, publishing ordinances
- 43130 Membership Fees professional association dues and subscriptions, vendor memberships/discount cards
- 43140 Car Allowance monthly allotment for private vehicles and mileage allowances for use of private vehicles on local routine business
- 43145 Credit Card Fees – fees charged to the Town for customer payments via credit cards
- 43150 Recruitment and Training special training schools, tuition, educational seminars, recruitment examinations, interviews and in service training courses
- 43160 OPEB - Other Post Employment Benefits costs
- 43170 MDC - Sewers Metropolitan District Commission sewer service fees
- 43180 Contractual Services 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 Printing printing, photocopying, microfilming
- 43200 -
- 43215 Board of Education Schools - BOE payroll and all other costs associated with BOE expenditures

CODE 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 -
43406 Insurance Premium Expense - premium fees for health, general liability and workers compensation 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, annual software subscription & technical support

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 2025 – 2026
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, 2024, Windsor's base for establishing its debt limit is \$110,326,022. 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 \$152,188,764 and the total debt limit is \$772,282,154, as presented in the FY 2024 Town of Windsor Annual Consolidated Financial Report.

Town of Windsor Debt Schedule FY 2025

	INTEREST RATE	SOLD	MATURITY	ORIGINAL AMOUNT	BALANCE 7/1/2024	PROJECTED ADDITIONS	RETIREMENTS	BALANCE 6/30/2025
General Purpose								
2016 Public Improvements	2.00%	2016	6/15/2028	3,755,000	1,260,000	-	315,000	945,000
2017 Public Improvements	2.00% - 4.00%	2017	6/1/2037	4,260,000	1,491,000	-	213,000	1,278,000
2018 Public Improvements	2.00% - 5.00%	2018	6/15/2033	3,135,000	210,000	-	210,000	-
2019 Public Improvements	2.00% - 5.00%	2019	6/15/2039	8,085,000	6,065,000	-	404,000	5,661,000
2020 Public Improvements	2.00% - 5.00%	2020	6/30/2040	14,140,000	11,300,000	-	710,000	10,590,000
2020 Refinancing	0.25% - 4.00%	2020	7/15/2033	7,965,000	4,069,000	-	640,000	3,429,000
2021 Public Improvements	2.00% - 5.00%	2021	6/15/2036	16,895,000	13,520,000	-	1,125,000	12,395,000
2022 Public Improvements	3.00% - 5.00%	2022	6/15/2037	2,905,000	2,515,000	-	195,000	2,320,000
2023 Public Improvements	4.00% - 5.00%	2023	6/15/2038	4,130,000	3,855,000	-	275,000	3,580,000
2024 Public Improvements	4.00% - 5.00%	2024	6/15/2039	1,770,000	1,770,000	-	120,000	1,650,000
2025 Public Improvements	TBD	2025	TBD	-	-	4,052,500	-	4,052,500
Sub-total				67,040,000	46,055,000	4,052,500	4,207,000	45,900,500
Schools								
2016 School Improvements	2.00%	2016	6/15/2028	530,000	160,000	-	40,000	120,000
2017 School Improvements	2.00% - 4.00%	2017	6/1/2037	1,685,000	594,000	-	82,000	512,000
2018 School Improvements	2.00% - 5.00%	2018	6/15/2033	3,630,000	240,000	-	240,000	-
2019 School Improvements	2.00% - 5.00%	2019	6/15/2039	1,915,000	1,435,000	-	96,000	1,339,000
2020 School Improvements	2.00% - 5.00%	2020	6/30/2040	1,430,000	1,150,000	-	70,000	1,080,000
2020 Refinancing	0.25% - 4.00%	2020	7/15/2033	4,500,000	3,061,000	-	330,000	2,731,000
2021 School Improvements	2.00% - 5.00%	2021	6/15/2036	4,375,000	3,490,000	-	295,000	3,195,000
2022 School Improvements	3.00% - 5.00%	2022	6/15/2037	3,820,000	3,310,000	-	255,000	3,055,000
2023 School Improvements	4.00% - 5.00%	2023	6/15/2038	5,095,000	4,755,000	-	340,000	4,415,000
2024 School Improvements	4.00% - 5.00%	2024	6/15/2039	7,040,000	7,040,000	-	470,000	6,570,000
2025 School Improvements	TBD	2025	TBD	-	-	2,547,500	-	2,547,500
Sub-total				34,020,000	25,235,000	2,547,500	2,218,000	25,564,500
Grand-Total				101,060,000	71,290,000	6,600,000	6,425,000	71,465,000
FY25 Note Issue								1,050,000
Total								72,515,000

Town of Windsor Debt Schedule FY 2025 - FY 2026

Principal Payments

	<u>Town Projects</u>	<u>FY 2025</u>	<u>FY 2026</u>
2016	Road & Facility Improvements	315,000	315,000
2017	Road & Facility Improvements	213,000	213,000
2018	Road & Facility Improvements	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	640,000	411,000
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	Pavement & Facility Improvements	120,000	120,000
2025	2025 Debt Financing - Estimated Principal	-	284,500
	Total Principal - Town Projects	4,207,000	4,052,500
	<u>School Projects</u>		
2016	Facility Improvements	40,000	40,000
2017	Facility Improvements	82,000	82,000
2018	Facility Improvements	240,000	-
2019	Facility Improvements	96,000	96,000
2020	Facility Improvements	70,000	70,000
2020	Refunding Issue	330,000	374,000
2021	Facility Improvements	295,000	295,000
2022	Facility Improvements	255,000	255,000
2023	Facility Improvements	340,000	340,000
2024	Facility Improvements	470,000	470,000
2025	2025 Debt Financing - Estimated Principal	-	475,500
	Total Principal - School Projects	2,218,000	2,497,500
	Grand Total - Principal	6,425,000	6,550,000

Interest Payments

	<u>Town Projects</u>	<u>FY 2025</u>	<u>FY 2026</u>
2016	Road & Facility Improvements	25,200	18,900
2017	Road & Facility Improvements	38,873	34,346
2018	Road & Facility Improvements	4,725	-
2019	Pavement & Facility Improvements; Public Safety Complex; Fire Pumper	160,235	144,075
2020	Pavement & Facility Improvements; Public Safety Complex; Fire Pumper	307,213	271,713
2020	Refunding Issue	58,414	49,791
2021	Pavement & Facility Improvements; Public Safety Complex; Fire Pumper	371,650	315,400
2022	Pavement & Facility Improvements; Public Safety Complex	97,425	87,675
2023	Pavement & Facility Improvements	167,950	154,200
2024	Pavement & Facility Improvements	75,400	72,000
2025	2025 Debt Financing - Estimated Interest	-	189,500
	Total Interest - Town Projects	1,307,084	1,337,600
	<u>School Projects</u>		
2016	Facility Improvements	3,200	2,400
2017	Facility Improvements	15,540	13,798
2018	Facility Improvements	5,400	-
2019	Facility Improvements	37,890	34,050
2020	Facility Improvements	31,038	27,538
2020	Refunding Issue	42,000	38,360
2021	Facility Improvements	96,350	81,600
2022	Facility Improvements	127,825	115,075
2023	Facility Improvements	207,200	190,200
2024	Facility Improvements	299,473	286,300
2025	2025 Debt Financing - Estimated Interest	-	257,750
	Total Interest - School Projects	865,916	1,047,070
	Grand Total - Interest	2,173,000	2,384,670
	Total Debt Service	8,598,000	8,934,670

APPENDIX “G”

Price Guide

Town of Windsor
FY 2025 – 2026
Adopted Budget

Fines and Fees	Fund	Authority	FY 2026	Last Action
DEVELOPMENT SERVICES				
<i>Building Inspection</i>				
Building Permit	General Fund	Resolution	\$35 for 1st \$1,000	4/23/2018
Building Permit - After 1st \$1,000	General Fund	Resolution	\$15 per \$1,000 (after 1st \$1,000)	4/30/2025
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
Re-Inspection Fee for failed Inspections on Commercial Projects	General Fund	Resolution	\$100 per re-inspection	4/30/2025
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
<i>Economic Development</i>				
<i>Assessment Abatement Policy:</i>				
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
<i>Fire Prevention</i>				
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
<i>Inland Wetlands</i>				
<i>Summary Ruling:</i>				
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
<i>Plenary Ruling:</i>				
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 2026	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 2026	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 Two of the Above	Special Revenue	Resolution	\$55	6/04/2013
Any Three of the Above	Special Revenue	Resolution	\$60	6/04/2013
Any Four 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 Inspection)	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 2026	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 2026	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	\$432.21	4/30/2025
Non-profit, Over 4 Hours	Special Revenue	Resolution	\$108.05 per hour	4/30/2025
Board of Education/Municipal	Special Revenue	Resolution	\$108.05 per hour	4/30/2025
Construction, 4 Hours or Less	Special Revenue	Resolution	\$488.37	4/30/2025
Construction, > 4 Hours to ≤ 8 Hours	Special Revenue	Resolution	\$976.74	4/30/2025
Construction, > 8 to ≤ 12 Hours	Special Revenue	Resolution	\$1,465.10	4/30/2025
Construction, Over 12 Hours	Special Revenue	Resolution	\$122.09 per hour	4/30/2025
Vehicle Usage Fee	Special Revenue	Resolution	\$16.20 per hour if cruiser is required	4/30/2025
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				
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 2026	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 Fitness	Special Revenue	Resolution	\$10 - \$200 per session	4/30/2025
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 - \$200 per session	4/30/2025
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	\$175 - \$225 per week	4/30/2025
Full Day Playground with Transportation	Special Revenue	Resolution	\$150 - \$225 per week	4/27/2022
Full Day Playground with Swim Lesson	Special Revenue	Resolution	\$325 - \$375 per session	4/30/2025
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	\$50 - \$60 per day	4/30/2025
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 2026	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
Swim Lessons - Child	General Fund	Resolution	\$30 Mon-Thurs per two week session (make up lessons Fri)	4/27/2005
Swim Lessons - Family (maximum)	General Fund	Resolution	\$62	6/07/2016
Swim Lessons - Two Children	General Fund	Resolution	\$46 Mon-Thurs per two week session (make up lessons Fri)	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/Couple/Household	General Fund	Resolution	\$120	4/30/2025
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/Couple/Household	General Fund	Resolution	\$60	4/30/2025
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 - \$225	4/30/2025
Windsor Youth Theater - Non-resident	Special Revenue	Resolution	\$225 - \$275	4/30/2025
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	\$80 - \$90 per session	4/30/2025
Windsor Challenge Course - Youth Group	Special Revenue	Resolution	\$200 - \$5,000 depending on group size	5/15/2012
Windsor Challenge Course - Adult Group	Special Revenue	Resolution	\$300 - \$5,800 depending on group size	5/15/2012
Windsor Challenge Course - Corporate Group	Special Revenue	Resolution	\$500 - \$6,500 depending on package and group size	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	\$200 - \$235 per month	4/30/2025
R.I.S.E Middle School Age	Special Revenue	Resolution	\$190 - \$225 per month	4/30/2025
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	\$150 - \$850 per party	4/30/2025
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 2026	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	\$6 - \$8 per class	4/30/2025
Silver Sneakers BOOM Muscle	Special Revenue	Resolution	\$40 - \$50 per session	4/27/2009
Silver Sneakers BOOM Muscle - Drop-In	Special Revenue	Resolution	\$6 - \$8 per class	4/30/2025
Mat Pilates for Beginners	Special Revenue	Resolution	\$6 - \$8 per class	4/30/2025
Fitness Drumming	Special Revenue	Resolution	\$6 - \$8 per class	4/30/2025
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	\$6 - \$8 per class	4/30/2025
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	\$6 - \$8 per class	4/30/2025
Tai Ji Quan Moving for Better Balance	Special Revenue	Resolution	\$40 - \$60 per session	4/30/2025
Tai Ji Quan Moving for Better Balance-Drop-In	Special Revenue	Resolution	\$5 - \$7 per class	4/27/2022
Pickleball Membership	Special Revenue	Resolution	\$30 - \$90	4/30/2025
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
Yoga for Beginners	Special Revenue	Resolution	\$25 - \$35 per session	5/11/2010
Yoga for Beginners Drop In	Special Revenue	Resolution	\$6 - \$8 per class	4/30/2025
Fitness Center Membership - 6 Months	Special Revenue	Resolution	\$60 - \$70	4/30/2025
Fitness Center Membership - 1 Year	Special Revenue	Resolution	\$100 - \$110	4/30/2025
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 - 6 months	Special Revenue	Resolution	\$120 - \$140	4/30/2025
Fitness Center Membership - Non resident - 1 Year	Special Revenue	Resolution	\$200 - \$220	4/30/2025
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	\$6 - \$8 per class	4/30/2025
Personal Training	Special Revenue	Resolution	\$45 - \$55 per class	4/30/2025
Seated Qi Gong	Special Revenue	Resolution	\$40 - \$55 per session	5/11/2010
Seated Qi Gong Drop In	Special Revenue	Resolution	\$6 - \$8 per class	4/30/2025
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 2026	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
Non-resident registration period for all Northwest Park summer camp programs will begin two weeks following resident registrations.				
Note: Children ages 2 and under can participate in community events at no charge.				
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	General Fund	PA-24-111	\$20	1/01/2025
Trade Names - Dissolution	General Fund	PA-24-111	\$20	1/01/2025
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 2026	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 2026	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				
Activity Fee	05-3-3-31-340	Resolution	\$100 annual	4/27/2022
Infant/Toddler	05-3-3-31-340	Resolution	\$1,648 per month	4/30/2025
Daily Rate Drop In Care	05-3-3-31-340	Resolution	\$90 per day, 5 or more hours	4/30/2025
Elementary After 1 Day/Month	05-3-3-31-340	Resolution	\$110 per month	4/30/2025
Elementary After 2 Day/Month	05-3-3-31-340	Resolution	\$190 per month	4/30/2025
Elementary After 3 day/Month	05-3-3-31-340	Resolution	\$250 per month	4/30/2025
Elementary After 4 Day/Month	05-3-3-31-340	Resolution	\$355 per month	4/30/2025
Elementary After School	05-3-3-31-340	Resolution	\$410 per month	4/30/2025
Elementary Summer Camp - 7:30 AM - 5:00 PM	05-3-3-31-340	Resolution	\$325 per week	4/30/2025
Elementary Summer Camp 8:00 AM - 5:30 PM	05-3-3-31-340	Resolution	\$300 per week	4/30/2025
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	\$18.00 per hour	4/30/2025
K-1 Camp - 7:30 AM - 5:00 PM	05-3-3-31-340	Resolution	\$325 per week	4/30/2025
K-1 Camp - 8:00 AM - 5:30 PM	05-3-3-31-340	Resolution	\$300 per week	4/30/2025
Late Payment Fee (assessed on 25th of month)	05-3-3-31-340	Resolution	\$15	4/24/2024
Montessori ½ Day	05-3-3-31-340	Resolution	\$725 per month	4/30/2025
Montessori Extended Day	05-3-3-31-340	Resolution	\$1,260 per month	4/30/2025
Montessori Full Day	05-3-3-31-340	Resolution	\$1,400 per month	4/30/2025
Montessori Toddler	05-3-3-31-340	Resolution	\$725 per month	4/30/2025
Montessori Toddler Camp - 8:30 AM - 12:00 PM	05-3-3-31-340	Resolution	\$400 per session	4/30/2025
Montessori Toddler Full Day	05-3-3-31-340	Resolution	\$1,648 per month	4/30/2025
Registration Fees	05-3-3-31-340	Resolution	\$50 per program	4/27/2022
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
Summer Camp Preschool - 7:30 AM - 5:00 PM	05-3-3-31-340	Resolution	\$340 per week	4/30/2025
Summer Camp Preschool - 8:30 AM - 12:00 PM	05-3-3-31-340	Resolution	\$200 per week	4/30/2025
Summer Camp Preschool - 8:00 AM - 5:30 PM	05-3-3-31-340	Resolution	\$325 per week	4/30/2025
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 2025 – 2026
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 2025 – 2026
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 2025 – 2026
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.

ACCRUAL 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.