



Holiday Extravaganza at Windsor Locks Town Hall- December 3, 2022

ANNUAL REPORT

FY 2022

Published by the Town of Windsor Locks Board of Finance

TOWN OF WINDSOR LOCKS

50 Church Street Windsor Locks Connecticut 06096



Contents

OVERVIEW	2
TOWN SERVICES, SUMMARY	4
GETTING INVOLVED, STAYING INFORMED	6
MONTHLY CALENDAR OF TOWN MEETINGS	6
TOWN STRUCTURE	8
ELECTED TOWN OFFICIALS	8
APPOINTED TOWN BOARDS & OFFICIALS	10
TELEPHONE DIRECTORY	13
REPORTS BY SERVICE AREA	14
Appendix A	Salary Schedule, Town Employees
Appendix B	Salary Schedule, Board of Education Employees
Appendix C	Audited Financial Statements

OVERVIEW

PURPOSE

The purpose of the Windsor Locks Annual Report is to provide citizens information regarding services, initiatives and finances. The Board of Finance (BOF) hopes that the Report is one way the Town government can proactively reach out to Town citizens, providing information on current services, future initiatives, and exciting ways citizens can and should get involved in local government. A key hope is that, through this report and other Town information, citizens of Windsor Locks will be inspired to interact with Town government: It is your town!

Incorporated in 1854, the Town of Windsor Locks has long history of elected representative governance under a Charter form of local government. By definition, elected and appointed officials and all Town employees work for the citizens of Windsor Locks as well as the Town's stakeholders (entities that do business in or with the Town, visitors, the greater region, the State and many others).

SCOPE

The annual Town Report is required by the Town Charter. The report does not cover regulatory or procedural guidelines. Those can be found, via the Town's Website or the Town Clerk's office, in the Town Charter and Statutes. The Town is also covered by applicable State and Federal law. These key aspects include financial, but also include on-going operations, new initiatives, upcoming opportunities and future challenges.

Town Services & Contacts

The Town's organization, services and contact information are described throughout this report. Additional information can be obtained by contacting or visiting Town Hall.

Highlights by Services Area

Maintaining levels of services within prudent financial parameters are the forefront of what the Town hopes to accomplish and build upon. Operating highlights are described in the section dedicated to each Town function.

Financial Information for Fiscal Year 2022

Appendix C contains the *2022 Financial Statements* prepared by the Town's auditor.

BOARD OF FINANCE INTRODUCTON

The Board of Finance is composed of six elected members and two appointed alternates. Current members are:

Norman Boucher, Chairman	Lori Quagliaroli
Michael Ciarcia	Patricia Murphy
Cornelius O’Leary	Nicole Tomasik, Alternate
Lacinda VanGieson	Mark Whitten, Alternate

The Board of Finance duties and functions are described in

the Town Charter. The Town also has, again as stipulated by Charter, an appointed Finance Director who manages day-to-day financial operations. The current Finance Director is Amanda Moore. She oversees all financial operations, investments, budgets, grants and any other processes necessary to run the Town’s financial operations. The Town conforms to Connecticut General Statutes and generally accepted accounting principles (GAAP). The Town also follows the Governmental Accounting Standards Board (GASB), the standard setting body for establishing governmental accounting and reporting principles.

The Board of Finance meets every second and fourth Tuesday of the month with the exception of budget workshops that meet weekly in February and March each year to review operating budgets submitted by Town Boards and Commissions along with requests from the Public Library and Lion’s Club Ambulance Board. (*Budget Workshop Meeting Schedule for Fiscal Year 2023-2024 is as follows: February 7,8,15,21,22,28; March 1,7,8,14,15,21,22,28,29; and as needed in April: 4, 5,11,12,18,19,25,26*)

The Financial Statements for the fiscal year 2021-22 was on file after December 31, 2022 in the Town Clerk’s office and available on the Town’s web-site, www.windsorlocksct.org under the Board of Finance.

Each year the Capital Improvement Advisory Committee (CIAC) meets and reviews capital projects for the Town. Upon this review and completion of a five-year capital improvement program, CIAC presents this plan to the Board of Finance for their consideration.

The 2022-23 budget preparations and approval were accomplished by the Board of Finance and submitted for a Public Hearing on April 17, 2022. A mil rate of 25.83 was set again this year. The fiscal year 2022-2023 Town budget was approved by the Board of Finance and was sent to Town Meeting for approval on May 17, 2022.

The Board of Finance will remain ever vigilant that the tax payers of Windsor Locks must remain safe in their homes and neighborhoods and that our employees must be evaluated and compensated for the jobs they perform. We will be looking for Commissions and Boards to maintain higher standards and best practices.

In the coming years we will be spending down our fund balance to help offset the building of a few new town buildings that our taxpayers have truly been patiently waiting for and are now underway.

Norman Boucher, Chairman
January 2023

TOWN SERVICES

Services for the Elderly

Where can I go for Senior Services?

WINDSOR LOCKS SENIOR CENTER

860-627-1425

41 Oak Street Windsor Locks, CT 06096

Open 8:00 a.m. to 4:00 p.m. Monday, Tuesday, Wednesday and Thursday

Open 8:00 a.m. to 1:00 p.m. on Friday

Where can I get information?

Call or visit the Town's website at www.windsorlocksct.org

What services are provided?

Bus Transportation

860-627-1426

Transportation is provided to the following towns: Bloomfield, East Granby, East Windsor, Enfield, Hartford, Suffield, Windsor and daily service in Windsor Locks. To reserve transportation, call the Senior Center at 860-627-1426 between the hours of 8:00 a.m. and 3:30 p.m. Please call at least 24 hours in advance of your transportation needs. Bus transportation is available Monday through Friday.

For more information on the senior services, see information from the Commission on Needs of Aging (CONA).

Important Numbers for Elders

Anthem Blue Cross of CT	800-633-6673
CONN-Pace	800-423-5026
Department of Aging	866-218-6631
CT State Elderly Division	866-218-6631
Food Assistance	860-424-5597
Info Line	2-1-1
Medicare	800-633-4227
Medicaid	800-842-1508
Elderly Protective Services	888-385-4225
Retired Sr Volunteer Prog (RSVP)	860-560-5760
Social Security Administration	800-772-1213
Department of Veteran's Affairs	800-550-0000

Services for Those in Need

The Windsor Lock's Social Services Department provides the following important programs. Please contact the Department directly for information and with any questions. We are here to help!

The Town's assistance services include:

- Energy assistance, utility assistance and fuel assistance.
- Turkey and Christmas baskets, and Project Elf (toys)
- School age backpacks and school supplies
- Senior low-income farmer's market vouchers
- Case management for multiple services
- Renters assistance and renter's rebate

A major component of Social Services is the Friday Food Pantry, a weekly distribution of groceries.

Who do I contact for services?

Heidi Gilmore, Director

Department of Social Services

Town of Windsor Locks, 50 Church Street 860-627-1446

GETTING INVOLVED, STAYING INFORMED

All meetings are held in the Town Office Building, 50 Church Street, unless otherwise indicated above. If at any time any regular meeting falls on a holiday, such meeting will be held on the next business day. All meeting agendas and notices of special meetings must be posted in the Town Clerk's Office at least twenty-four hours prior to the holding of such meeting. All minutes of meetings are filed in the Town Clerk's Office.

MONTHLY CALENDAR OF TOWN MEETINGS				
	MONDAY	TUESDAY	WEDNESDAY	THURSDAY
1 st week	Zoning Board of Appeals 7:00 pm Housing Authority 120 Southwest Ave 6:30pm	Board of Selectmen 6:00 pm	Inlands/ Wetlands 7:00 pm	
2 st WEEK	Park Commission 7:00 pm May, June & July Planning & Zoning Commission 7:00 pm	Sewer Commission (Water Pollution Control Authority WPCA) 5:30 pm Stanton Road Board of Finance 6:30 pm	Fire Commission 7:00 pm Safety Complex	Board of Education 6:00 pm Board of Education Office 58 South Elm St./ Windsor Locks High School
3 rd WEEK	Commission on the Needs of the Aging (CONA) 7:00 pm – Oak St (except July & August)	Board of Selectmen , 6 pm Historical Commission 6:30 pm (February, April, June and November)	Republican Town Committee 6:30 pm	
4 th WEEK		Conservation Commission 7:00 pm Sept-May Board of Finance , 6:30 pm Police Commission 6:00 pm Town Hall/Meet as needed	EIDC 6:30 p.m. Democratic Town Committee 7:00 pm	Board of Education 6:00 pm Board of Education Office 58 South Elm St./ Windsor Locks High School

The Board of Finance has scheduled Budget Workshop Meetings on the following dates in 2023:

(Budget Workshop Meeting Schedule for Fiscal Year 2023-2024 is as follows: February 7,8,15,21,22,28; March 1,7,8,14,15,21,22,28,29; and as needed in April: 4, 5,11,12,18,19,25,26)

The following Boards/Commissions have no regular meetings scheduled, meetings will be held when there is business to transact: Board of Assessors*, Capital Improvements Advisor Committee, Housing Code Appeals Board, Community Advisor Commission, Housing Code Appeals Board, Junk Car Removal Commission, Housing Code Review Board, Youth Services Bureau Advisory Board, Public Library Board.

**In accordance with State Statutes, the Board of Assessment Appeals will hold one meeting date during the month of September for Motor Vehicle Petitions and three meeting dates during the month of February for Personal Property and Real Estate.*

TOWN STRUCTURE

CURRENT ELECTED TOWN OFFICIALS

BOARD OF SELECTMEN

Paul Harrington, First Selectman
Scott Storms
Jonathan Savino

BOARD OF ASSESSMENT APPEALS

Lori Quagliaroli, Chairwoman
Paul Riedi
Mark Whitten, Jr.

BOARD OF EDUCATION

Dennis Gragnolati, Chairman
Kylee Christianson, Vice-Chairwoman
Margaret Byrnes
Jim McGowan
Joe Tria

BOARD OF FINANCE

Norman Boucher, Chairman
Michael Ciarcia
Cornelius O'Leary
Lori Quagliaroli
Patty Murphy
Lacinda VanGieson
Mark Whitten, Alternate
Nicole Tomasik, Alternate

CONSTABLES

Michael J. Biedrzycki
Roger E. Nelson
Peter J. Lambert
Ian Gragnolati
Shane O'Connor
Daniel Andrew Flanagan
Alan M. Gannuscio

FIRE COMMISSION

Mark Urso, Chairman
Dennis Gragnolati
David Montemerlo, Jr.
Daniel Flanagan

JUDGE OF PROBATE

Daniel Mara

JUSTICE OF THE PEACE

John Ferrari
Ronald N. King
Margaret M. Byrne
Gopalakrishnan Iyer
(Vacant)
Neal Cunningham
Christopher Latournes
Suzanne O. Cannon
Robert E. Crochetiere
Cynthia B. Cooper
Kimberly K. Harrison
Susan R. Barsanti
Paul M. Harrington
Michael Forschino
Joseph W. Flynn
James E. Cannon, III
Gabriel Fierro
Barrie M. Dunlap
Scott Nolan

PARK COMMISSION

Bob Norris, Chairman
Glenn Flanders, Vice Chairman
Jim Cannon, Commissioner
Lisa Oney, Commissioner
James Tarbell, Commissioner
Norman Weigert, Commissioner

POLICE COMMISSION

Mike Hannaford
Dan Squires
Robert Crochetiere
Douglas Glazier
Timothy McGrath
Andrew Kulas

TAX COLLECTOR

Peter Juszczynski

TOWN CLERK

Christopher Latournes

REGISTRARS OF VOTERS

John L. Ferrari, Democratic Registrar
Jennifer Juszczynski, Republican Registrar

TOWN TREASURER

Christopher Latournes

**SEWER COMMISSION / WATER POLLUTION
CONTROL AUTHORITY (WPCA)**

Paul Harrington, President
Robert Crochetiere, Vice President
Jon Savino
Scott Storms
Daniel Flanagan
Brenda Frawley Wojtas
Brian Pham
Patrick Roy
Phillip J. Sissick, DPW Director-Ex Officio
Gary Kuczarski, Assistant Supervisor WPCA
Brenda Markarian, WPCA Clerk/Recording
Secretary

ZONING BOARD OF APPEALS

Daniel Flanagan, Chairman
Neal Cunningham
Michael Forschino
Robert Glamuzina
Douglas Glazier
Christopher Halpin, Alternate
Daniel Merrigan, Alternate
Ricardo Rachele, Alternate

STATE REPRESENTATIVE

Jane Garibay

STATE SENATOR

John A. Kissel

APPOINTED TOWN BOARDS & OFFICIALS

ASSESSOR

John Creed, Assessor
Robin Hulsart, Deputy Assessor

ASSISTANT TOWN CLERK

Alexis Ratti

BUILDING OFFICIAL/ HOUSING OFFICER

Mark Doody, Building Official
James McGowan, Code Enforcement Officer
Patricia Margolfo, Administrative Assistant

CAPITAL IMPROVEMENT ADVISORY COMMITTEE

Neal F. Cunningham, Chairman

CAPITAL REGION COUNCIL REPRESENTATIVE

Cynthia Cooper

CHIEF OF POLICE

Eric Osanitsch

COMMISSION ON THE NEEDS OF THE AGING (CONA)

Rosemary Cunningham, Chairwoman
Connie Nelson
Roger Nelson
Doug Glazier
Ashley Pease
Pete Lambert
Cindy Cooper
Sue Cannon

CONA MUNICIPAL AGENT

Susan Barsanti

CONSERVATION COMMISSION

Darry Ruiter, Chairman
Roger Nelson
Roger Sullivan
Bruce Robtoy
Jenna Zinky
Rose Horan, Recording Secretary

REGISTRARS OF VOTERS

Catherine McCauley, Dem. Deputy Registrar
Josephine Lingua, Rep. Deputy Registrar

DEPUTY TOWN TREASURER/ FINANCE DIRECTOR

Amanda Moore

ECONOMIC & INDUSTRIAL DEVELOPMENT COMMISSION

Doug Glazier, Chairman
Bob Crochetiere
Neal Cunningham
David Montemerlo
Shane O'Connor
Alan Gannusico
Steve Ratcliffe
Kurt Brace
Kevin Stone
VACANCY

EMERGENCY MANAGEMENT/HOMELAND SECURITY DIRECTOR

Victor J. Puia

FIRE DEPARTMENT OFFICERS

Chief Gary Ruggiero
Assistant Chief Francis DeBella
Deputy Chief John Donahue
Captain Herbert Staiger, III
Captain Brian Long
Lieutenant Herbert Staiger IV
Lieutenant Joseph LaPierre, III
Lieutenant Robert Magleora
Lieutenant Anthony Ruggiero

FIRE MARSHAL'S OFFICE

Fire Marshal Michael Sinsigalli
Deputy Fire Marshal John Donahue
Deputy Fire Marshal James Pascarelli
Deputy Fire Marshal Gary Ruggiero

HISTORICAL COMMISSION

Mickey Danyluk, Chairman
James Pearce
Robert Pearce
James Roche, Jr.
Chester Pohorylo

HOUSING AUTHORITY

Steven Bushnick, Chairman
Ann Marie Claffey, Vice Chairman
David Nolan, Commissioner
Alba Osorio, Commissioner
Patricia Sideravage, State Tenant Commissioner

INLAND WETLANDS AGENCY

Robert Crochetiere
Lacinda VanGieson
Jay Farrelly
Roy Zettlemoyer
Mary Jane Perrier
Richard Pease
Darry Ruiter
James Guthrie
Patrick Roy

MARINE OFFICER

William J. Fournier, Jr.

MUNICIPAL HISTORIAN

Mickey Danyluk

NORTH CENTRAL DISTRICT HEALTH

Vacant

PLANNING AND ZONING COMMISSION

Vincent Zimnoch, Chairman
Peggy Sayers, Vice Chairwoman
Doug Wilson, Secretary
Cindy Cooper
Tamie Quagliaroli
Jon Savino, Alternate
Recording Secretary Megan Gallo

PUBLIC WORKS DIRECTOR

Philip J. Sissick

RECREATION DIRECTOR

David Wrabel

REGISTRAR OF VITAL STATISTICS

Christopher LaTournes

SOCIAL SERVICES DIRECTOR

Heidi Gilmore

SUPERINTENDENT OF SCHOOLS

Shawn Parkhurst

TOWN ENGINEER

Dana Steele

TOWN PLANNER

Jennifer Valentino

TREE WARDEN

Philip J. Sissick

TOWN COUNSEL

Fahey & Landolina Attorneys LLC

VETERAN'S COUNCIL

Edward B. Sabokta, Chairman

Edward F. Barry

John Duffy

David A. McKemmie

Kevin L. Mockalis

Daniel S. Walsh

VETERAN'S SERVICE DIRECTOR

Michelle L. Hill

WELFARE DIRECTOR

Vacant

WINDSOR LOCKS PUBLIC LIBRARY DIRECTOR

Gloria Malec

**WINDSOR LOCKS PUBLIC LIBRARY BOARD
OF DIRECTORS**

Susan Bushnik

Mickey Danyluk

Cherrie Devoe

Robert Greene

Elaine Nai

Eileen Pearch

YOUTH SERVICES DIRECTOR

Wendy Knowles

Telephone Directory for Town Offices and Services

Emergency: Police, Fire and Ambulance. Dial 911 Give your name and address and the nature of your emergency clearly. DO NOT HANG UP until you are sure your message has been clearly understood.

Police (Routine calls) 860-627-1461 Fire (Routine calls) 860-627-1468

For Information On: Call: Telephone.....Fax

Administration	Selectmen's Office	860-627-1444	860-292-1121
Assessments	Assessor's Office	860-627-1448	
Birth Certificates	Town Clerk's Office	860-627-1441	
Building Permits	Building Official	860-627-1447	860-654-0126
Burning Permits	Fire/Police Department	860-627-1461	860-982-5328
Death Certificates	Town Clerk's Office	860-627-1441	
Deeds	Town Clerk's Office	860-627-1441	
Demolition Permits	Building Official	860-627-1447	860-654-8900
Dog Problems	Police	860-627-1461	860-292-6389
Dog Licenses	Town Clerk's Office	860-627-1441	
Drainage Problems	Public Works Department	860-627-1405	860-627-1407
Education	Superintendent	860-292-5000	860-292-5003
Elections	Registrar of Voters	860-654-1619	
Electrical Permits	Building Official	860-627-1447	860-654-0126
Emergency Management	Emergency Management Headquarters	860-627-1400	860-627-9771
Engineering	Town Engineer/Bldg. Dept.	860-627-1447	860-654-0126
Health Matters	Health District	860-745-0383	
Human Resources	Human Resources Director	860-627-1431	
Library	Librarian	860-627-1495	860-627-1496
Marriage Licenses	Town Clerk's Office	860-627-1441	
Nursing	Visiting Nurse & Health Care	800-466-3227	
Payroll & Accounting	Finance Department	860-627-1449	860-627-1453
Plumbing & Heating Permits	Building Official	860-627-1447	860-654-8921
Probate Court	Probate Court	860-627-1450	860-654-8919
Public Housing	Housing Authority	860-627-1455	860-292-5994
Recreation	Park Department	860-627-1420	
Pesci Pool	Pesci Pool	860-627-1422	
Registration of Voters	Registrars of Voters	860-654-1619	
Sanitary Inspection	Health District	860-745-0383	
Schools	Superintendent	860-292-5000	860-292-5003
Senior Citizens	See Page 4		
Sewers & Sewer User Fees	Water Pollution Control Authority	860-627-1490	860-627-1492
Snow Removal	Public Works Department	860-627-1405	860-627-1407
Streets	Public Works Department	860-627-1405	860-627-1407
Taxes	Tax Collector	860-627-1415	
Veterans Exemptions	Assessor's Office	860-627-1448	
Voting	Town Clerk's Office	860-627-1441	
Welfare	Social Services	860-627-1446	860-654-0126
Wetlands	Wetlands Agent	860-627-1447	860-654-0126
Youth Services	Youth Services Director	860-627-1482	
Zoning	Building Official	860-627-1447	860-654-0126

Town Employee Directory

Name	Title	Telephone
Becker, Terrie	Tax Collector Clerk	(860) 627-1415 x 306
Bourque, Jennifer	Assistant Tax Collector	(860) 627-1415 x 305
Brown, Steve	Assistant Finance Director	(860) 627-1449 x 327
Claffey, Ann Marie	Senior Center Director	(860) 627-1425
Creed, John	Assessor	(860) 627-1448 x 310
D'Ascoli, Joseph	Interim Housing Authority Director	(860) 627-1455 x 202
Donahue, John	Fire Department Office	(860) 627-1468
Doody, Mark	Building Official	(860) 627-1447 x 320
Ferrari, Diane	Asst. to Park and Recreation Director	(860) 627-1420 x 323
Ferrari, John	Registrar (D)	(860) 654-1619
Gilmore, Heidi	Social Services Director	(860) 627-1446 x 304
Harrington, Paul	First Selectman	(860) 627-1444 x 302
Hill, Michelle L.	Veterans Services Director	(860) 654-8903 x 334
Hulsart, Robin	Deputy Assessor	(860) 627-1448 x 333
Juszczynski, Jennifer	Registrar (R)	(860) 654-1619 x 311
Juszczynski, Peter	Tax Collector	(860) 627-1415 x 307
Lapointe, Lori	Assistant to Senior Center Director	(860) 627-1425
Latournes, Christopher	Town Clerk	(860) 627-1441 x312
Cyr-Caffyn, Tammy	Payroll Clerk	(860) 627-1449 x 326
Malec, Gloria	Library Director	(860) 627-1495
McGowan, James	Blight Officer	(860) 627-1447 x 346
Margolfo, Patricia	Administrative Assistant, Building, Planning & Zoning	(860) 627-1447 x 321
Markarian, Brenda	WPCA Administrative Assistant	(860) 627-1490 x 210
Moore, Amanda	Finance Director	(860) 627-1449 x 325
Osanitsch, Eric	Chief of Police	(860) 627-1461

Patel, Gaurang	Accounts Payable Clerk	(860) 627-1449 x 328
Paul, Aubrey	Assessment Clerk	(860) 627-1448 x 309
Pfaffenbichler, Sharon	Secretary, Chief of Police	(860) 627-4698
Pham, Deborah	Social Services Clerk	(860) 627-1446 x 332
Puia, Vic	Emergency Management Director	(860) 623-4144
Ratti, Alexis	Assistant Town Clerk	(860) 627-1441 x 313
Valentino, Jennifer	Town Planner	(860) 627-1447 x 322
Ruggiero, Carol	Administrative Assistant Records, Police Department	(860) 627-4699 x 100
Ruggiero, Gary	Fire Department Chief	(860) 627-1468 x 202
Savino, Jonathan W.	Selectman	(860) 841-1698
Seyller, Deb	Administrative Assistant Records, Police Department	(860) 627-4689 x 105
Sinsigalli, Mike	Fire Marshal	(860) 627-1467
Sissick, Phil	Director of Public Works	(860) 627-1405
Storms, Scott A.	Selectman	(860) 623-2615
Taylor, Louis	Chief Probate Clerk	(860) 627-1450 x 345
Townsend, Sherry	Senior Center Transportation Manager	(860) 627-1426 x 432
Walker, Shannon	Human Resources Director	(860) 627-1431 x 308
Whalen, Amy	Administrative Assistant, Public Works	(860) 627-1405
Wrabel, David	Director of Park and Recreation	(860) 627-1420 x 324
Ziemian, Cathy	Executive Assistant to First Selectmen	(860) 627-1444 x 301

REPORTS BY SERVICE AREA

ASSESSOR'S OFFICE

John Creed, Assessor

Robin Hulsart, Deputy Assessor

Aubrey Paul, Assessor Clerk

Location: 50 Church Street, Room 105

Windsor Locks, Connecticut 06096

860-627-1448 Email: Assessor@wlocks.com

The Assessor's Office is responsible for the discovery, listing, and valuation of all Real Estate, Business Personal Property, and Motor Vehicles in the Town of Windsor Locks to create the annual Grand List of taxable and exempt property. The Net Grand List is then divided by the Net Levy (budget minus any additional revenues) which determines the Mill Rate. By maintaining a substantial Grand List, Windsor Locks has maintained the lowest Mill Rate in Hartford County.

Real Estate

Real estate value is based on completion percentage as of the assessment date, October 1st. Assessment prorates are calculated throughout the year as required for apportionments and completion of construction.

Inspection staff spend a lot of time out in the field completing inspections and meeting with property owners. In 2021 the Assessor's Office reviewed and processed over 1400 permits that affected assessment.

Personal Property

Over 966 Personal Property Declarations were processed for the 2021 Grand List. Each Declaration is reviewed for accuracy. Follow-up is often required to resolve discrepancies by email, phone or on-site inspection. Business Exemptions and incentive programs are applied, maintained, and reported.

Motor Vehicles

22,700 vehicle per year are appraised and cross-referenced. 6300 assessment adjustments were

processed for sold, salvaged or stolen vehicles throughout the year. Vehicles make an abnormally large part of the Grand List due to the large quantity of car rental agencies supporting Bradley International Airport.

Tax Relief Programs

The Assessor's Office is responsible for monitoring, approving and applying tax relief programs and exemptions including:

- Active Military Exemption
- Business Personal Property Exemptions
- Disabled Exemption
- Elderly/Disabled Income Limited Homeowner Program
- Legally Blind Program
- Local Option Programs
- PA-490 Farm and Forest Land Use Preservation
- Tax-Exempt Organization Exemptions
- Vehicle Exemption Programs
- Veteran Program

The Assessor's Office processed over 900 applications for the various programs listed above. Exemptions are applied according to State Law and Local Ordinance.

Review of Legal Documents

In 2021 the Assessor's Office reviewed and processed over 550 property records. Staff utilizes the Cott Land Record Search System to streamline the processing time, improving accuracy and customer service.

Income and Expense Forms

All income-generating properties are required to file an Income and Expense form annually. These forms are vital to determine the value of commercial and industrial property.

330 Income and Expense forms were distributed in 2021. These documents were utilized in the revaluation process along with sales data to value most of our commercial and industrial properties.

Airport

Windsor Locks is the home of Bradley International Airport. In 2012 the State transferred the airport to the Connecticut Airport Authority, CAA. The State payment in lieu of taxes, aka PILOT, was discontinued.

The airport pays a flat amount representing tax in accordance with CGS sections 201, 203 and 204 of \$3,319,685.85 annually since 2013.

Top 10 Taxpayers

1. United Technologies, Collins Aerospace
2. PV Holdings Corp, Avis Budget Group
3. Ahlstrom Nonwovens LLC & Ahlstrom-Munksjo USA INC
4. PPF WE 500 North Street LLC
5. EAN Holdings, Enterprise, Alamo & National
6. CL&P Eversource
7. Federal Express Corporation
8. American Honda Motors CO
9. Hertz, Dollar, Thrifty
10. Old County Senior Living LLC Stonebrook Village at Windsor Locks

The Assessor's Office continues to place high importance on customer service. We do our best to provide professional, helpful, high quality service, and assistance to our patrons from the community, service professionals, Town, State and Federal Agencies.

Visit our website:

www.windsorlocksct.org, click on Departments, then click on Assessor to access our web page. You will find information, programs, applications, forms, and other helpful links.

BOARD OF ASSESSMENT APPEALS

Contact Information

Any Town taxpayer who wishes to appeal an assessment may contact the Assessor's office and obtain instructions on filing an application for an appeal. **Additional information on the appeal process and applications are available on the Town website).** Additional information may also be obtained by visiting the Assessor's Office at Town Hall or by calling the Office at 860-627-1448.

Responsibilities and Authority

The Board of Assessment Appeals is a three member elected Board. The Board's function is to hear and decide the appeals of recommendations made by the Assessor. In accordance with State Statutes, the Board meets in the spring following the issuance of the October Grand List to hear appeals on real estate, motor vehicles, and/or personal property. **The spring meetings are usually held each year in April.** The Board also meets each September to hear appeals for motor vehicles only.

Windsor Locks Board of Education

Windsor Locks Board of Education

Patricia L. King, Chairperson

Dennis Gagnolati, Chairperson (November 2021)

Shawn L. Parkhurst, Superintendent of Schools

On behalf of the Board of Education and the entire school community, we are pleased to present the highlights of the 2021-2022 year. The District and Building Improvement Plans continue to provide direction and guidance needed to ensure every student in Windsor Locks achieves at the highest levels to ensure that they are prepared for college, career, and life, and most importantly, prepared to make a difference in their local and global communities.

Windsor Locks' Administrators and Central Office Administrators have again contributed to this annual report with information on programs, achievements, and activities; all focused on increasing student achievement and growth through personalized learning strategies and approaches.

District Mission, Vision, and Goals

The WLPS will create and sustain a community of life-long learners where all students are engaged, empowered and expected to achieve at the highest levels and to become responsible, contributing citizens in an ever-changing, global society.

The 2021-2022 school year was a year of transitions as we transitioned back to full-time in-person learning.

Windsor Locks Public Schools continues to work towards achieving four district goals. As a district, Windsor Locks is helping all students attain deeper learning to ensure that each one of our graduates is ready for anything, but especially for college, career, and life.

Goal 1: Windsor Locks Public Schools will ensure that all students are engaged in their learning and challenged to achieve, grow, and demonstrate mastery.

District:

- Revised curriculum and units of study in a common template PreK-12
- Consistent implementation of intervention throughout the district
- Engaged students and families in virtual and in-person student-led conferences at all levels
- Aligned the Vision of the Graduate to the advisory and Raider Block curriculum
- Implemented a consistent K-8 universal screening tool; *iReady* three times a year
- Created personalized pathways in English Language Arts and Mathematics using *iReady* in Grades K-8

<p>North Street School</p> <p><i>Jeff Ferreira, Principal</i></p> <p><i>Giovanna Testani, Principal (December 2021)</i></p>	<ul style="list-style-type: none"> ● Staff participated in Learning Walks throughout the year and met during PLC time to discuss engagement strategies aligned to Accountable Talk. In Collaboration with CREC, PD sessions were held to provide additional strategies that promote Accountable Talk. Instructional coaching rounds for each grade level were also completed. ● Students utilized MyPath (iReady) consistently to engage in learning at their instructional level and staff utilized iReady usage reports to plan action steps to support all students. ● Professional development was provided to all staff on SRBI protocols consistent with the district guidelines. Based on these guidelines, a system was created to review progress monitoring data and plan action steps for students receiving tiered interventions. ● Math and reading interventionists developed differentiation guides for classroom teachers to support students during tier 1 instruction. ● An intervention block was scheduled for each grade level to provide opportunities for interventionists to pull out and provide SRBI services and classroom teachers to also provide small group instruction. ● Continued implementation of Foundations, TC Readers Workshop and Bridges with fidelity.
<p>South Elementary School</p> <p><i>Monica Briggs, Principal</i></p>	<ul style="list-style-type: none"> ● South School has continued our partnership with EL Education to promote best practices in the areas of: Mastery of Knowledge and Skills, High Quality Work, and Character ● Instructional coaching provided to all teachers to ensure that teachers are implementing instruction that reflects best practices ● South has continued with the implementation of the EL Education English/Language Arts curriculum ● Emphasis on Social/ Emotional Learning with the continuation of the RULER program ● Emphasis is on a growth mindset for all students and adults in the building ● Strong SRBI process in place to provide tiered support for students who need it ● Students led their own learning through the use of self- assessment, goal setting, and tracking progress toward their goals and toward meeting standards ● Students maintained learning portfolios with evidence of their work progressing toward meeting standards

	<ul style="list-style-type: none"> ● Students continued to share and defend their learning through student-led conferences ● Teachers planned meaningful opportunities for student choice and voice to empower them to lead their own learning ● Personalized academic support delivered during “iblock” (individualized block) so students don’t miss out on classroom instructional time ● Implementation of ALL Block to deliver small group instruction that meets students’ needs. ● Continued revision and implementation of the NGSS Science curriculum ● Continued implementation of the Bridges math program ● Teachers employed instructional strategies to engage students in a way that connects to their cultural and personal identities
<p>Windsor Locks Middle School</p> <p><i>David Prinstein</i> <i>Principal</i></p> <p><i>Christine Domler,</i> <i>Assistant Principal</i></p>	<ul style="list-style-type: none"> ● Revised and reorganized learning standards and grade-level learning progressions to make WLMS curriculum logical, developmentally appropriate, and to provide multiple opportunities for students to demonstrate mastery throughout the year ● For students who did not demonstrate mastery within the general classroom setting, an “Individualized Block” was used to offer them more time, different instruction, and further opportunities to demonstrate ● Additionally, the school continued to develop alternative ways to provide students not mastering standards more support in smaller groupings and at different times throughout their day through a revamped Intervention program ● Students continued defense of their learning, to family members, through Student-Led Conferences
<p>Windsor Locks High School</p> <p><i>Rebecca Bissonnette,</i> <i>Principal</i></p> <p><i>Matthew Warner,</i> <i>Assistant Principal</i></p>	<ul style="list-style-type: none"> ● We continued to offer built in flex sessions for students both needed support and enrichment opportunities. ● Our Student Assistance Team was rebranded to offer individualized and small group support in alternative ways to students that were not mastering standards. ● All WLHS students conducted student-led conferences twice during the school year ● All 9th, 10th, and 11th grade students took the PSAT in the fall ● All juniors took the SAT and NGSS assessments

	<ul style="list-style-type: none"> Student performance on Advanced Placement exams continued to improve with growth shown both in the number of tests taken as well as overall average scores
<p>Pine Meadow Academy (PMA) and RISE Transition Academy</p> <p><i>Joshua Robinson</i> <i>Director of Pupil Services</i></p>	<ul style="list-style-type: none"> PMA is a Big Picture Learning School. This affiliation provides a PD coach that assesses growth towards the implementation of the BPL model. The coach provides professional development based on staff needs and areas of growth. (https://www.bigpicture.org/) PMA students spend one day a week working with a mentor at an internship site. Students connect this learning to the core curriculum through four learning exhibitions. Students present their independent projects and receive parental, community and staff input on their progress <hr/> <ul style="list-style-type: none"> RISE Transition Academy takes a personalized, competency-based approach to focus on the development of the 16 core transition skills outlined by the State of CT

<p>Goal 2: Windsor Locks Public Schools will use research-based leadership and best workplace practices to ensure achievement, growth and mastery for all.</p>	
<p>District:</p> <ul style="list-style-type: none"> Professional development focused on academic and social needs RULER was put into place throughout the district PLC time was scheduled to meet academic, social and emotional needs of all staff 	
<p>North Street School</p>	<ul style="list-style-type: none"> Our Habits of Scholarship centered on our 5 Character traits: Perseverance, Responsibility, Integrity, Collaboration, and Empathy. We held monthly grade level celebrations to highlight students each month that demonstrated the HOS. Extended day programming included academic, artistic and physical opportunities. All staff received yearlong training on the RULER program in preparation for our roll-out to students during the 22-23 school year. We developed a Newsletter Committee that creates a monthly newsletter for families.

	<ul style="list-style-type: none"> ● Teams of teachers met three times per month during PLC time to discuss and plan curriculum, review student data and performance and debrief learning walks. ● The School-wide Data Team reviewed results of staff surveys and family surveys to identify strengths and growth areas and develop next steps.
South Elementary School	<ul style="list-style-type: none"> ● Year three of a partnership was continued with EL Education. ● School goals established with an emphasis on building community and shared leadership. ● Focus on Social/Emotional learning through the continuation of the RULER program. ● Continued implementation of school-wide common “Character Traits” and “Code of Character”. ● Instructional Leadership Team, School Climate Committee, and other school committees in place with representation from staff and community. ● Continued embedded professional learning through EL Education. ● Revised instructional schedule allowing more time for core academics. ● Teachers met weekly and reflected on their PLC process to make improvements to instructional practices. ● Teachers used rubrics, checklists, protocols, and continuums to examine student work and plan for personalized instruction. ● Teacher training on equity practices to insure all students get what they need
Windsor Locks Middle School	<ul style="list-style-type: none"> ● Continued to fine-tune standards-based academic reporting to provide actionable feedback to parents and students. Academic performance was reported on multiple scales, in order to provide as clear a picture of students’ performance and progress as possible, with respect for the preference of the reader. ● Continued to issue “Habits of Scholarship” reports providing students feedback on lever skills for school, the workplace, and life. ● Beyond reshaping Advisory relationships between students and teachers, all WLMS students prepared and facilitated student-led learning conferences. ● Teacher teams meet three times per month to collaborate around student performance data, in order to hone curriculum, during Professional Learning Community (PLC) time.

<p>Windsor Locks High School</p>	<ul style="list-style-type: none"> ● The Student Assistance Team processes and procedures were updated to allow staff to identify students in need so the team could offer scientific research based interventions to support the student(s). The team met weekly. ● Through common planning and PLC time teachers were able to both independently and collaboratively reflect on improving best practices. ● WLHS continued to offer “Fun Flex Fridays” to support students social emotional well being.
<p>Pine Meadow Academy (PMA) and RISE Transition Academy</p>	<ul style="list-style-type: none"> ● Pine Meadow Academy implements bi-weekly SRBI meetings to progress monitor all students’ academic and behavioral growth. Individualized interventions and accommodations are implemented to support struggling students. ● All Pine Meadow Academy students participate in a Non-Cognitive Competency class with a focus on building habits of scholarship to prepare them for college or career. ● Pine Meadow Academy teachers received training in equity, social-emotional learning, and technology to provide educational access for our students during distance learning. Teachers received training in developing safe, structured and predictable learning environments where students feel supported and loved. ● Pine Meadow teachers meet weekly during PLC to review student work, evaluate effectiveness of lesson plans, review job placement data, and design instruction to meet individual’s needs. <hr/> <ul style="list-style-type: none"> ● RISE students have the option based on their IEP to participate in college-level classes offered at Asnuntuck Community College. ● RISE students are involved in developing employment soft-skills through internships and classroom instruction. ● RISE students participate in community-based instructional opportunities and service learning to give back to the Windsor Locks community. ● RISE students run a small business (Coffee/pastries) based at Walgreens distribution plant. ● RISE teachers and job coaches meet weekly during PLC to review students progress towards demonstrating mastery of core transition skills. Data from job sites and transitions classes are reviewed to determine job placement and curricular supports.

Goal 3: Windsor Locks Public Schools will support every student through a diverse network of caring adults.	
District: <ul style="list-style-type: none"> Continued a partnership with Community Health Resources (CHR) Increased opportunities for parents to partner with the school during school events to support student learning in the classroom Conducted virtual parent forums, advisory councils, and other gatherings to promote partnership between families, community, administration, teachers, and Board of Education. 	
North Street School	<ul style="list-style-type: none"> In collaboration with the PTO, we brought back in person family engagement events that were attended by many stakeholders: Book Bingo, Memorial Day Parade, Color Run & Violin Concert. Utilized the SRBI process to support students with behavioral needs, working in collaboration with our school social worker and psychologist. The Climate Committee organized monthly activities for all students to be completed in collaboration with the classroom teachers around our Habits of Scholarship. In collaboration with the EL Department, we brought in, "Arabiq," a cultural presentation for all K-2 students.
South Elementary School	<ul style="list-style-type: none"> Partnership with EL Education emphasizes character development and infuses it into academics. Proactive process in place to identify and develop individual programs for students in need of emotional support. Flexible behavioral support program in place. Responsive Classroom strategies implemented to foster a positive community of learners. Emphasis on five character traits: Responsibility, Collaboration, Empathy, Perseverance, Integrity. Counseling services available for all students. Partnership continued with CHR so students can receive outside counseling services at school.

Windsor Locks Middle School	<ul style="list-style-type: none"> Continued to hone “Habits of Scholarship” grading and reporting to coach students toward high levels of engagement and achievement. Professional Learning continued around student connection to school, difference, diversity, and the provision of equity to all students and families. Teachers collaborated with Support Staff within the SRBI process to tailor and individualize instruction and intervention for specific students. Working in conjunction with our Support Staff, a mental health professional from Community Health Resources provided individual and family counseling as a means of improving student attendance and engagement
Windsor Locks High School	<ul style="list-style-type: none"> Junior and Senior Planning and Parent evenings were held to help families prepare for college and career. Continued improvement of Raider Block to support all students in meeting their goals in class and for graduation. Monthly School Counseling newsletters to provide parents with timely information on the high school, college, career options. Held a virtual Career Fair for students to learn about different careers and connect with community mentors. Continued to meet at least monthly with our CREC liaison to support our Open Choice student success. Found ways to increase student engagement, timeliness, and achievement through the use of “Habits of Scholarship” grading and reporting to students and families.
Pine Meadow Academy and RISE Transition Academy	<ul style="list-style-type: none"> PMA utilizes a collaborative and proactive solution-based model (CPS) to develop a safe and caring school environment to improve attendance, academic performance, and parental involvement. <ul style="list-style-type: none"> PMA implements restorative practices with students to teach social, emotional and behavioral skills necessary to reflect and learn from mistakes made in and outside of school. Student-led learning exhibitions / conferences were conducted two times prior to distance learning. PMA teachers and administration conducted home visits and provided support on an on-going basis as needed. Online support and regular communication with parents was provided during distance learning. 100% of Pine Meadow Students participated in community-based service learning projects.

	<ul style="list-style-type: none"> ● RISE Transition Academy provides opportunities for students to develop community support systems through internships, community service activities and making connections with adult service agencies. ● RISE Transition Academy worked in collaboration with a strong parent and inter-district governance system that provides on-going support, reflection and assessment of the program.
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Goal 4: Windsor Locks Public Schools will provide a positive, equitable, safe and healthy climate for adults and students, to learn how to sustain and promote healthy living.		
District		
<ul style="list-style-type: none"> ● Each school focused on improving the school climate for all members of the school community, including school-based RULER teams 		
North Street School		<ul style="list-style-type: none"> ● Daily Morning Meetings held to strengthen connections and friendships among classmates ● NSS Climate committee coordinated multiple schoolwide events to strengthen the collaboration between grade levels. ● All students were trained in our emergency protocols (e.g Fire, Lockdown) ● School Safety and School Crisis teams helped reinforce our safety systems. ● The Wellness Committee received training in Mindfulness and Yoga from CREC. ● After receiving RULER training, staff created a staff charter together.
South Elementary School		<ul style="list-style-type: none"> ● School Safety Committee meetings held monthly. ● Safety/emergency drills (fire, lockdown, weather) conducted on a regular basis throughout the year. ● School Climate Committee and Positive Incentives Committee promote a safe and positive school climate. ● Daily Crew meetings held to promote a positive classroom learning environment and to create a sense of community. ● Adult Crew meetings held monthly to promote positive school climate and a sense of community. ● Emphasis on mindfulness with students and adults. Mindfulness room available for all students and adults. ● Emotional and behavioral support program in place.

Windsor Locks Middle School	<ul style="list-style-type: none"> Continued to provide extra-curricular opportunities for students, including athletics, the arts, and academics. School-wide climate initiatives included “Red Ribbon Week”, “Unity Day”, and anti-bullying and pro-kindness campaigns. School-wide adult goals included focusing on ways to make students feel more connected AND families to feel more connected through proactive school communication. Continued the Community Health Resources (CHR) embedded partnership to provide students and families in-school therapeutic and counseling services. Continued implementing RULER program to address and support issues around emotions and mental health, for students and adults. School safety drilling and evacuations included school-coordinated responses to fire, safety breaches, and weather.
Windsor Locks High School	<ul style="list-style-type: none"> The Juvenile Review Board was utilized with representation from WLHS to provide assistance for students and families. Continued a partnership with CHR which enabled the implementation of a pilot program housing a certified therapist in the school at least once a week. Shifted back to some of the school traditions that had been removed or changed from COVID, such as Step Up Day, Senior Banquet, and Homecoming. School safety drilling and evacuations included school-coordinated responses to fire, safety breaches, and weather. Continued to implement the use of Restorative Practices to help students understand how their choices and behaviors impact others around them. Introduced the Principal’s Advisory Committee for students to have a safe space to share ideas and concerns within the school and problem solve solutions collaboratively.
Pine Meadow Academy (PMA) and RISE Transition Academy	<ul style="list-style-type: none"> PMA provides a trauma-informed learning environment where students learn to develop coping skills to instill grit, resiliency, and a growth mindset for them to flourish academically, socially and emotionally. PMA students learned about the dangers of substance abuse through both the health education curriculum and counseling geared toward promoting risk reduction from drug use.

	<ul style="list-style-type: none"> ● PMA peer mentors are being trained in restorative practices to support the school community. ● PMA continues to implement Ross Greene’s Collaborative and Proactive solution. The SRBI team utilizes this philosophy mixed with restorative practices and behavioral strategies to identify students lagging skills and collaboratively problem solve with the students to develop a behavior support plan. <hr/> <ul style="list-style-type: none"> ● RISE Transition Academy promotes healthy lifestyles through inclusive community events, personal fitness at the YMCA, healthy meal planning, and consistent expectations for positive personal choices.
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Special Services Department

Joshua Robinson, Director of Pupil Services

The Pupil Services Department serves all Windsor Locks students from Pre-Kindergarten to Grade 12 or from ages 3 through 22. The total number of students served through the Pupil Services Department during the 2021-2022 school year are as follows.

- Windsor Locks High School – 58
- Windsor Locks Middle School – 57
- South Elementary School – 46
- North Street School – 85
- Rise Transition Academy – 11
- Pine Meadow Academy - 25
- Outplaced Public / Private School Students - 16
- Magnet Schools - 13
- Metropolitan Learning Center – 0
- Suffield Vocational Agricultural School – 5

Grand Total = 316

Windsor Locks Pupil Services follows and adheres to all state and federal mandates regarding special education and providing a free and appropriate public education in the least restrictive environment for all identified students.

- Special Education Preschool students served: 39
- Behavioral Consultant/Behavior Analyst provided behavioral consults through Interlocking Connections, Inc as well as two district BCBAs.
- Access to outside professionals per Planning and Placement Team meetings
- Professional development is ongoing to assure best practices and compliance with state and federal mandates

Windsor Locks Pupil Services provides related services to special education students as determined by each student's Planning and Placement Team (PPT). The service team designs individualized instructional plans to serve students with varied needs. Families and students are supported through the PPT process by Windsor Locks Pupil Services and outside agencies to educate and guide them through each step. Related services included:

- Speech and Language Services for 106 students.
- Occupational Therapy Services for 66 students.
- Physical Therapy Services for 25 students.
- Counseling and Social Work Services for 125 students.
- Hearing Impaired Services for 3 student.

Windsor Locks Pupil Services supports students' health and safety by providing a school nurse at each school to oversee basic student health care support that may be necessary during the school day.

- Health Services - 4 full-time Registered Nurses (RN)
- 2 Licensed Practical Nurses (LPN)
- Medical Advisor for consultation as needed, Dr. Ann Milanese
- 1 Nurse Supervisor - Lisa Ciaffaglione

Special Education teachers, as well as paraeducators, support students' social-emotional needs using Positive Behavioral Interventions and Supports. School Psychologists and Social Workers provide individual and group support for students who have short term and long term needs as determined in the PPT process. These staff members also triage emergency situations and seek assistance as needed from both local and state agencies.

Business Office

Alison Pierce, Business Manager

The main responsibility of the Business Office is to administer the financial affairs and manage the non-educational business needs for Windsor Locks Public Schools. Business Office responsibilities include accounting and reporting, financial planning and budgeting, purchasing and supply management, payroll, employee benefits, risk management, insurance, operation and maintenance of plant, food services operation, grant reporting, and transportation.

In FY20/21, expenditures against the \$31,380,684 general fund appropriated budget and additional various grants were made with the BOE adopted goal of maintaining appropriate instructional supplies, materials, services, equipment and technology resources to advance student learning. Expenditures were monitored closely and despite the ongoing Covid-19 pandemic and always unpredictable special education costs, the District managed expenses within its appropriation. Additionally, the Board of Education did not request the \$117,401 allocated for Special Education Excess Cost (ECG) in FY1920. This is the eleventh year in a row that the Board has not used the ECG provided to the Town.

Transportation:

The school district contracts with Smyth Bus Company to transport our students to and from school. The same company handles some of our special education transportation and continues to provide our students cost effective, safe and quality transportation. WLPS additionally contracts with Haven Transportation to provide transportation to several of our out of district students. This collaborative effort with surrounding towns has led to substantial savings to our special education transportation costs. The district also retains experienced school crossing guards to provide an added level of safety to those students who walk to school.

Facilities:

The plant includes four buildings, approximately 460,000 square feet of space and 112 acres of land. Additionally, maintenance support is provided to our Special Education Program, RISE, in its dedicated location at 2 Industrial Road. The centrally organized maintenance department allows the planning, purchasing and distribution of resources efficiently and systematically, enabling us to prioritize needs on a system-wide basis. The District goal of maintaining school services, facilities, and grounds to provide safe and healthy environments for learning guided our continued commitment to our physical plant.

District

The District completed an LED upgrade lighting project in all school-owned facilities. The new energy-efficient LED lights allow for a longer lifespan, improved environmental performance, elimination of heat or UV emissions, and a reduction in operating costs over the life of each bulb. The district ended a lease contract with PH20 Water Systems, Inc., and purchased water coolers for each school location. The units were purchased and installed in all school-owned buildings, with direct water hook up. Our district maintenance department will service all water coolers in-house, allowing for further savings.

High School

The Board of Education acquired and constructed a six-bay storage unit located at Central Office/the high school, at 58 South Elm Street. A partial roof replacement was successfully completed, including new roof drainage and water overflow plumbing installed throughout the rooftop areas. Vape detectors were installed in all student bathrooms throughout the building, in collaboration with new computer/phone software associated with the detectors. New maroon and gold, “W.L.H.S.,” ADA compliant gymnasium bleachers were installed, in addition to updated basketball hoop motors. Necessary updates to the pool boiler and pool chimney were completed, and replacement backstops for both the high school baseball and softball fields have been installed on our athletic fields. A new John Deere Gator utility vehicle was acquired to assist in ground maintenance efforts throughout the exterior of the building. Five Green Mountain Sugar Maple trees were donated from the Town of Windsor Locks, and were planted along our South Elm Street driveway entrance, in partnership with Trees for Windsor Locks.

Middle School

Dugouts were constructed on both the middle school baseball and softball fields, in addition to the purchase and installation of a new, two-sided scoreboard that services gameplay on both of the aforementioned fields simultaneously. In addition, new door sensors were installed on the A-Wing elevator to bring it up to code compliance, and the main office/sixth grade wing elevator received extensive repair work to keep it in compliant operation.

South Elementary School

A partial roof replacement was successfully completed, in addition to the garage floor/basement ceiling being restabilized with rebar and re-poured with new concrete. Improvements were made to the playground’s blacktop and sidewalk through crack sealing efforts, to negate trips and falls in seams in the asphalt.

North Street School

A double-doored mantrap for the Pre-K entrance was finalized, adding additional security during our arrival and dismissal times. Window shades for ten classrooms were purchased and installed, in addition to the installation of electrical and custom-crafted work for our new book vending machine in the front lobby. Fence work included the fencing in of the recently constructed Pre-K playground behind the school, as well as fencing in the H.V.A.C. units present outside of the first and second grade wing of the building. Electrical components to the recently poured concrete sidewalk outside of the gymnasium were finalized, allowing the sidewalk where students are dropped off from vehicles in the morning to be heated, lowering the icing/slip potential.

Food Service:

Sodexo Management Inc. again managed the food service program for the district. The District also continued with the Community Edibility Program (CEP) to the three eligible schools, identified by the Connecticut State Department of Education Child Nutrition Program. CEP allows all students in eligible schools to eat a nutritious breakfast and lunch, without charge, every school day. Under normal circumstances and through the majority of last year, the food service program offered breakfast and lunch in all four schools. Both complete balanced meals and a la carte items were available. Due to

Covid-19 however, food service transitioned from in house student meals to “grab and go”, distributed from the High School. A delivery service was also available for those who were unable to pick up the meals during the designated times.

Human Resources

Sheri Lee, Director of Human Resources

Hiring: Twenty-Three certified employees were hired, Seven (7) Special Education Teachers, Three (3) English Interventionists, One (1) Language Arts/English Teacher, One (1) Science Teacher, One (1) Psychologist, Four (4) Math Interventionists, One (1) Social Studies Teacher, One (1) Physical Education Teacher, One (1) Speech and Language Specialists, Three (3) Elementary Teachers.. We had eleven resignations, moves and retirements that resulted in the hiring of new employees. In every new hire we were able to find highly qualified teachers and staff professionals to complement our team.

New Employee Teacher Orientation Programs: Annually we provide all our new employees and substitutes an orientation focused on the district’s mission, vision, initiatives, and culture. This orientation is designed to ensure all new employees get a sense of the district’s climate and focus designed to increase student achievement to levels never before imagined.

Compliance: Accurate data and appropriate certification of our staff is critical in order to comply with the State Department of Education. Each year, the State of Connecticut, Department of Education, based on the district’s compliance report, provides documentation to the Superintendent as to whether the Windsor Locks Public Schools is in full compliance with Connecticut General Statutes, Sec. 10-145 (a) (p.176, Connecticut Education Laws as of January 1, 2009).

BUILDING AND LAND USE DEPARTMENT

Building, Planning, Zoning, Economic Development, Wetlands, Blight

The Building and Land Use Department is responsible for community planning, economic development and enforcing local codes related to building, zoning, subdivision, natural resources, housing and blight. The department also works with the Planning and Zoning Commission, other departments, land use boards and commissions as well as the public on adopting and implementing community goals and objectives associated with the Plan of Conservation and Development, as required by the State of Connecticut. Additionally, the office assists with applying for and administering grant applications and acts as a liaison to the Capitol Region Council of Governments and State of Connecticut departments and for other local and regional planning efforts. The department provides services to homeowners, contractors, attorneys, appraisers, design professionals, businesses, etc., in all areas of land use, permitting and development.

The chart below represents permit activity for FY21 – FY22.

FISCAL YEAR	07/18 - 6/19	07/19 - 6/20	7/20 - 6-21	7/21 - 6-22
EST.COST VALUE OF PERMITS	\$20,929,410	\$24,640,987	\$12,718,636	\$25,694,335
FEES COLLECTED	\$323,160	\$346,239	\$232,419	\$362,281
NUMBER OF NEW SINGLE FAMILY DWELLINGS	9	2	3 New (1 teardown & rebuild)	0
NUMBER OF PERMITS	931	835	1152	1279

Mapping-The Town annually engages consultants to update our available GIS mapping. The Department's goal is to have these updates budgeted for and occurring annually, so the maps are accurately kept. This benefits current/future property owners and developers and helps a variety of town departments in our roles and responsibilities.

The online version is a wonderful resource which aids in property discussions available to the public. The mapping can be found on the Town's website.

Code enforcement – The department prioritized enforcement of blighted properties again this year. The office continues to use a team approach to resolving concerns with some of our more challenging non-compliant properties. **There were \$10,809.62 in additional fees collected in liens.*

PermitLink - the office uses an online permitting system, Permitlink. We hope that this provides a convenient way to conduct business for all involved in the permitting process. We are glad to accept feedback and will continue to improve and streamline permitting processes as the department moves forward.

Stream Study- Windsor Locks conducted a high-level stream inventory and erosion and sedimentation assessment, providing priority areas and general next steps for follow up and remedy. This, coupled with the regional/town CROCOG Hazard Mitigation Plan, will provide information that paves the way for solutions that creating healthy waterways and wetlands and minimizing risk associated with heavy rains, storms, flood and existing drainage concerns. The Town has engaged the National Resource Conservation Service (NRCS) to determine feasibility of some of the proposed remedies in the study. In spring of 2023 the town will have the result of the feasibility report which will determine eligibility for federal funding to remediate some of the priority erosion and flooding issues.

NEW BUSINESSES in 2022

Dexter's Best Liberty Safe

20 Main Street

Retail sales of safes and smokers

DORO Marketplace

2 National Drive

Café

Airport Car Wash

16 Old County Road

Car wash closure, renovation, and reopening

Strong Poss-Abilities

73 Old County Road

Fitness center for special needs individuals

483 Spring Street Studios

483 Spring Street

Creative commercial rental space, see below

The Hive – wellness center

The Art Room – painting and craft studio

BARZ Factory – recording studio

LINK – construction project management

The Dance Studio of Windsor Locks - dance studio

MUNICIPAL PROJECTS

Main Street Train Station Relocation – The State of Connecticut began site work to relocate the train station downtown. It is expected that this work, along with associated Complete Streets roadway and pedestrian changes, will be ongoing until 2025.

Main Street, Historic Station – The work associated with the STEAP Grant awarded (\$128,205) for exterior finish work is complete. Fundraising and planning for finish work, windows, doors, interior “vanilla box” and exterior building access and associated utility connections/hardscape continues. Municipal project.

West Street, Pinney Barn at Noden Reed Farm – While some work was completed including completion of a survey and planning grant project, roof repairs are needed. Fundraising continues. Municipal project.

Main Street- Complete Streets Improvements- \$3.6 million LOTCIP grant Phase 1, \$1.5 million LOTCIP grant Phase 2 and Community Connectivity grant – coordinating engineering with DOT, anticipated to go out to bid in 2023.

Community Outreach

Workshops and community engagement events are being held online, hybrid or in person depending on the event. Please visit the Town’s website for meeting dates, project updates and other community surveys and engagement opportunities.

Community engagement is important to our office. If there are questions about projects or efforts in town please do not hesitate to call or email with questions. Thank you for allowing us to provide this update!

Respectfully submitted,

Jennifer Valentino Rodriguez, Town Planner
jvalentino@wlocks.com

Mark Doody, Building Official
mdoody@wlocks.com

Building and Land Use Department
860 627 1447

COMMISSION OF THE NEEDS OF THE AGING (CONA)

The Commission of the Needs of the Aging was established by a town ordinance dated January 27, 1976 to study the needs of the Town’s aging population. The Committee consists of eight members appointed by the Board of Selectman for a term of three years. A major component of the Board’s responsibility is acting as an advisory board to the Windsor Locks Senior Center and Senior Transportation Program

The Center offers a large variety of programs, which include the following classes: watercolor painting, quilting, knitting, crafts, bingo, setback, poker, as well as a monthly baking class and trivia lunch. Exercise classes include aerobic, water fitness, chair yoga, and tai chi and a new class introduced this year, Senior Stix.

One of the more popular programs is the free tax preparation for all citizens over the age of 60 years. This program is offered every

Monday for a three-month period, starting in February.

The Center's Travel Department offers monthly trips to casino's as well as numerous daily chartered trips and overnight excursions.

The Senior Center offers daily shuttle transportation from our lower parking lot to the front door of the Center. This "door to door" service allows for easier access to the Center.

The Senior Transportation Program is the recipient of a yearly state grant which enhances our existing schedule with additional transportation hours. These services include trips to and from medical appointments, shopping, hairdresser, special outings and daily service to the Senior Center. Membership is \$30 and renewable, yearly, on July 1st. The Fitness Center now accepts Silver Sneaker, Renew Active and Silver and Fit with numerous insurance plans.

The following Health and Wellness programs are available to Windsor Locks residents. Monthly appointments are available for the following services: Podiatry Care, consults with licensed physical therapist and massage therapy. Also available to residents are CHOICES insurance volunteer, Municipal Agent and notary services.

The Center continues to see growth in the membership to the L.O.C.K.S. Fitness Center. The Center offers treadmills, elliptical, stationary bikes, weight resistant equipment as well as free weights. The Fitness Center is now an authorized Silver Sneaker and Renew Active fitness location.

The following programs are also available at the center:

- Attorney's Advice is held every 3rd Friday of the month at 10:00 am. This program gives the senior community an opportunity to receive free legal advice from local attorneys.

- Medicare workshops are held at the center during the months of October, November and December. Insurance assistance is available every Tuesday at 1:00 pm.

The Oak Street Café, located in the Center, provides a daily lunch, Monday through Friday, cost is \$3.00. Also available mornings, from 9:30am to 11am, coffee and pastries at no charge.

Each month the Café offers a freshly cooked breakfast cost- \$4.00. Also offered each month, an Early Bird Dinner. Dates and cost vary.

The Commission on the Needs of the Aging meets at 6:00 pm on the third Monday of each month at the Senior Center. All meetings are open to the public and members would like to encourage senior citizens, who have questions, concerns or suggestions, to please attend.

The Senior Center's monthly newsletter is available at the Center by e-mail or mail and at many locations in town or by accessing it through the town website www.windsorlocks.org. To further enhance communication with the public, the Center has created a Facebook page, "Windsor Locks Senior Center".

CONSERVATION COMMISSION

The Windsor Locks Conservation Commission's mission is to preserve and protect the resources of the town. Though the Commission has no legal voting rights, the Commission provides recommendations for the town in its use of natural resources. The Commission consists of 5 regular and 2 alternate members. The Commission serves as a Farmland Preservation Agent to preserve remaining open space in the town. The Commission also oversees the Waterworks Brook Conservation Area (WBCA).

The Commission also works in cooperation with 'Friends of the Canal' and 'Connecticut River Conservancy' to preserve and beautify the Windsor Locks Canal and Connecticut

River. A park was constructed at the rear of Montgomery Building by Beacon Developers. The Connecticut River Conservancy also has opened up an area for canoers/campers on Kings Island.

The Commission requests citizens to report any illegal dumping or hunting in all of the towns protected areas.

The Commission holds 10 meetings per year on the 4th Tuesday of the month at 7:00 pm. Please check the town web page for the schedule.

EIDC

The Main Street Downtown Development (WL Commons) has slowed significantly due to the Town's failure to receive the much needed Grant, from the State Dept. of Economic & Community Development, for 14 Million dollars. Thus, the Commons and the buildings across the street, could not be demolished to make way for new development of mix use commercial & apartment buildings. However, a portion of the Commons parking area and adjacent area, will be the site of the new parking garage for the relocated Train Station. Construction for the relocated Train Station, to the center of Town, is ready to start and will contain only one platform as the second platform will be done when the second set of RR tracks has been installed.

EIDC, in conjunction with Windsor Locks Federal Credit Union (WLFCU), approve loans, up to \$20,000 for small businesses needing funds to start up or expand their businesses. This has been successfully in operation since 2020. Upon approval, the loans are processed through the WLFCU which also has total oversight & control of these loans.

The lower end of Church St. has been closed and torn up, only to be replaced with grass & bushes. The State Highway Dept. states this closure will improve the flow of traffic at the Main St. & Bridge St./Church St. intersection. I'm not in agreement with this assessment as I

believe this closure will increase traffic congestion on Main St.

Douglas Glazier, Chairman, EIDC

EMERGENCY MANAGEMENT/ HOMELAND SECURITY DEPARTMENT

With Covid-19 still with us, this past year was the busiest one ever for the Emergency Management / Homeland Security Department in Windsor Locks.

We continue to monitor all potential storms, and to keep our office in contact with the state and partially or fully opened as the need arises. The weather was not good to us again this past year. We were hit with a number of storms and have monitored a number of potential storms. We have also taken part in various state exercises to ensure that we are ready for any incident that may require our attention. This report runs from July 2020 thru June 2021. The department worked seven storms August 2020 thru May 2021, many of which were accompanied by power outages and tree damage.

In March of 2020 we followed the state and federal governments as we declared a State of Emergency on March 15th due to the Covid- 19 pandemic. This is without a doubt the most serious emergency we have ever faced in Windsor locks. Our first case was reported to us by the Health Department on March 20th, our first death in town was reported by April 18th. Now, as this report is being written (10/01/2022), our count is 2967 cases and 44 deaths! This is not going away, it is getting worse and starting to spike again all over the country including right here in Windsor Locks, because of yet another variant.

Since the beginning of this pandemic, we have hosted seven vaccine clinics. Our next one will be held on Oct.14th, 2022 at the Town Hall Gym!

Please---please---please help us to control this devastating virus by getting all your shots including the boosters, which is now available to everyone over 16 years old. Please take care of yourself, your families and your fellow townspeople. Keep them safe by getting your booster shot. This department will continue to assist in any way possible to keep the town as safe as we can for all of us.

We are extremely proud and appreciative of the work done by our CERT team, the fire, police, public works, ambulance and the board of education workers for all their assistance during our emergencies. Sincere thanks must also go to the many town volunteers who come out to help us during those trying times also.

The Emergency Department hopes that all townspeople know that it is most important that you have an emergency kit at the ready and can shelter in place for 3-4 days before we are able to get to you. If we have to open a major shelter, it is at the High School and charging and warming/cooling centers are at Town Hall. During hot summer days the cooling center, if needed, is at the Senior Center on Oak Street. If necessary we distribute water and 'meals ready to eat' (MRE'S) at the high school also. You can find out if warming or cooling centers and a town shelter is opened by dialing 211.

Our Emergency Department continues to assist the Fire Department to place people if they have no place to go, after severe fires devastated their homes. Our Community Emergency Response Team (C.E.R.T.) has been called upon to do traffic and other duties during the past year. We have a total of twenty citizens who have been trained to assist the department in times of emergencies. They assisted with the Firemen's Carnival, the Lions Road Race, and the Police Dept. with traffic and security as requested (this year they were all canceled due to the virus). CERT's have learned about shelter operations, fire suppression, emergency first

aid, CPR, traffic duty, and a number of other disciplines that will help them help you in times of need. Our sincere thanks to all the CERT's. They are citizen volunteers that continue to give of their time to make your community a safer place, and ready to meet the challenge of any emergencies that may arise. If you are interested in assisting us during major emergencies, please contact the office at 860-627-1400 and leave your name and phone number. We will contact you when the need arises.

We have a Facebook page for the department. It is listed as Windsor Locks Emergency Management and will be used to make announcements regarding any major emergency. I am trying to get as many Windsor Locks residents to befriend this page. It is another way to get our message out to you.

We are also urging every resident to sign up on the CT.Alert and Notification system. You can do this by texting your zip code (06096) to 888-777 or by going to www.CTAlert.gov and entering your information. Please do this as soon as you can..."WE CAN'T ALERT YOU IF WE CAN'T REACH YOU".

Today, as always, your Emergency Management Department stands ready and prepared to assist you whenever called upon. Our sincere appreciation to all the volunteers that continue to make that possible. We simply could not function without them.

Stay safe... be prepared...and remember.....
.....GET YOUR BOOSTERS!!!!!!

Vic Puia, Director O.E.M.

FIRE COMMISSION

The Windsor Locks Board of Fire Commissioners is comprised of four Town residents who must seek election to the Board. They serve four year terms with no remuneration. Commission Members attend regularly scheduled meetings held at the fire house on Volunteer Drive the 2nd

Wednesday of each month. The Commission works closely with the Chief of the Department and the Fire Marshall and their staff to assure effective operations of both services. Additional meetings are scheduled on a more frequent basis in preparation for the annual budget presentation. Commissioners also serve on ongoing Town committees such as the Safety Complex building committee and the Capital Improvements committee.

This year's Board Members are: Chairman – Mark Urso (R), David Montemerlo Jr. (D), Dennis Gragnolati (R), and Daniel Flanagan (R). We wish to thank the Commissioners for their years of service to the Town on the Commission and their dedication to the town and the Fire Department.

The Windsor Locks Board of Fire Commissioners is very proud of the members of the WLFD and is very grateful for their service. During the past year our firefighters responded to numerous fires, hazardous materials incidents, medical aids, motor vehicle accidents, service calls and alarm dispatches. These responses came at all hours of the day and night, in all kinds of weather, on week days, week nights, weekends and holidays. They interrupted family events, vacation time, meals and sleep. Our men and women are subjected to sometimes hazardous and/or life threatening situations.

In addition to emergency response our firefighters are required to attend a minimum of scheduled department drills. They must participate in ongoing training in all facets of firefighting, vehicle extrication etc. Federal and State laws require personnel to maintain certification in numerous areas of job skills

Some of our WLFD Firefighters have gone further and established a Technical Rescue Team. This requires further training and certification. The WLFD Tech Rescue Team is one of a very few in the State of CT. The

members must be certified annually in the following fields: Rapid Intervention Training, Cold Water Rescue, Rope Rescue and Hazardous Materials.

The Windsor Locks Fire Department is designated by the State of CT Dept of Emergency Medical Services as an R-1 Supplemental Responder. Over half of the Department maintains some form of Emergency Medical Certification. Those with medical certification must attend State certified courses every other year to stay current. Our Department presently has one Registered Nurse and several paramedics on roster besides Emergency Medical Technicians and others.

Our department is supervised by a Chief, Assistant Chief, Deputy Chief, two Captains, and four Lieutenants, all of which bear numerous responsibilities beyond firefighting. They bring with them many years of experience. Their leadership keeps the Department running at the highest level of effectiveness.

The WL Board of Fire Commissioners and the residents of Windsor Locks are very grateful for the service, dedication and sacrifice given by the members of the Fire Department and their families to provide superior fire and rescue service to our community.

FIRE DEPARTMENT

2022 marks the 132nd Anniversary of the Windsor Locks Fire Department. Much has changed during this time not only to the demographics, housing and businesses of Windsor Locks, but in the makeup of the Department members themselves. The type of calls the Department responds to, the increased level of training, OSHA and NFPA requirements, and the technology itself have drastically changed the way firefighters respond today than they did back in 1890.

During the 2021 – 2022 fiscal year, the Windsor Locks Fire Department responded to 396 alarms. Under the direction of Chief Gary Ruggiero, the Department has a staff of 51 Firefighters and Cadets, which includes 9 Line Officers. The responses broke down to 10.03% actual fires, 3.6% overpressure rupture, 7.71% Rescue/EMS incidents, 16.45% Hazardous Conditions no fire, 16.71% Service calls, 11.83% Good Intent calls, 32.13% False Alarms/False Calls, 1.29% Natural Disaster related calls, and 0.26% Special Incidents. The Department has been able to keep our low ISO rating to a 4, which means greater savings to the taxpayers by way of lower insurance premiums. This combined with the dedication of the firefighters gives the taxpayers of Windsor Locks a quality Fire Department.

Again, this past year our Department has been assisted by our Cadet Firefighters. The program is open to all high school age youths of our town that are between 15 1/2 and 18 years of age and have passed the eighth grade. The Cadet Firefighters must maintain at least a “C” average in school to stay in the program. Most of these active Junior Firefighters continuously achieve high scholastic honors as well. The Cadets are being trained in all facets of firefighting, rescue, hazardous materials, etc. to prepare them to become full Firefighters once they reach age 18 and are accepted into our Department.

The Department continues to support the Firehawk Program, which is a companion program for juvenile firesetters. Those Department members in the program are trained to provide companionship, education, and counseling for the “curiosity” juvenile firesetter. They also provide assistance in referring to other more advanced agencies to help those firesetters with more needs. Several members of the community were counseled by this program this past year.

The Department also maintains within its ranks, a Technical Rescue Team made up of several of the Department Officers and Firefighters. This team trains and has Firefighters trained in several specialized areas of rescue beyond the regular Department Training. The Team specializes in Hazardous Materials Technician and Operational Level, Cold Water Rescue, and Rapid Intervention Team training. In addition, several of our members are also on several state and regional and Federal teams including State of Connecticut Urban Search & Rescue (CT-TF1), County Fire-Rescue Coordinators, Statewide Honor Guard and the Incident Management Team (CT-IMT3). These Teams have been deployed to many statewide incidents this past year.

The Department still experiences problems attracting new firefighters and once we get them, retaining them. A special thanks to the Board of Finance for continuing to fund our Fire Service Coordinator position and our incentive program.

The Department responded to several working fires during the year resulting in considerable damage to structures. These fires included one particular working fire on May 7, 2022 on Cherry Street that did extensive damage to the home. In addition one Firefighter was seriously injured when the floor collapsed. Thankfully he was able to return to work just after Labor Day.

The Department responded to many storm related incidents this past year both wind and rain, and winter storms. Some of these resulted in trees falling into homes resulting in structural damage. The Department responded to many vehicle fires and motor vehicle accidents both on town streets and many on I-91 and RT 20. We had 29 responses to calls on I-91 and RT 20 this past year alone. The Department responded to many mutual aid calls during the year to our neighboring towns of Suffield, Windsor, East Granby, and East Windsor. We

also responded to a few water rescues, several hazardous materials incidents and other aircraft emergencies.

With iPads mounted in all the apparatus, we have been able to expand the use of Iam Responding giving our Officers riding the apparatus access to all street and hydrant information, building preplans, utility locations, and other vital information. All the Firefighters are linked via their cell phones with Iam Responding as well. During the year we were able to expand our use of the Iam Responding mapping and data with our surrounding towns as well.

Through the skill and dedication of Firefighter Alan Roberts (our webmaster), the Department's web page (<http://www.wlfd.com>) has been a continuing source of information on our Department. The web page not only advises the Department members with upcoming events and notices etc., it also provides information for the townspeople and provides a means for the townspeople to ask us questions. Visitors to the web site can also get information on Fire Safety, about our Department and history and also an application for joining our Department. The website is visited by thousands of visitors a day and has been recognized across the world for its content. The Department also maintains a Face book and Twitter account as well.

The Department would also like to thank all the different town agencies that we work closely with throughout the year. In particular, we would like to thank the Selectman's Office, Windsor Locks Police Department, Windsor Locks Lions Club Ambulance Corps, Windsor Locks Department of Public Works and Water Pollution, and the Windsor Locks Office of Emergency Management for their help in mitigating many of the incidents that we responded to this past year. Our thanks also to the towns Community Emergency Response

Team (CERT) who's volunteers help throughout the year at calls.

There are many other town agencies that we also worked with, that are too numerous to mention here, but we also greatly appreciate their assistance. We appreciate their help and camaraderie during some very difficult times.

We would also like to thank our Ladies Auxiliary who continues to assist and support us. These women are always there to help us with our different projects whether it is serving coffee and refreshments at a fire scene, and helping wherever they can. They were a major help to us during storms and fires this past year and greatly appreciated.

Several of our members also serve in our Armed Forces in an Active and Reserve Status. We wish to thank Firefighters Robert Magleora, Eric Quagliaroli, and Zachary Daniels for their service. We are very proud of their commitment to our town and our country. We wish to thank all our members currently serving in the Armed Forces and the many members of our Department who have served in the military in the past, thank you for your service.

FIRE MARSHAL'S OFFICE

The Fire Marshal's Office is responsible for the protection of lives and property throughout the Town of Windsor Locks. The duties and responsibilities of the Fire Marshal's Office are mandated by the Connecticut General Statutes on when and where inspections are to be conducted, responsibilities regarding hazardous substances, plan review and fire investigations. Over the past thirty (30) plus years, the Fire Marshal's Office has evolved from conducting fire prevention activities and issuing burning permits to a multi code enforcement agency responsible for the enforcement of codes and standards. The Fire Marshal's Office is the only Town agency that is required to perform inspections of the commercial tax base

buildings and properties on an annual basis, i.e. schools, business, day care, industrial, commercial and public assembly properties.

CODE ENFORCEMENT

Code enforcement is one of the most important duties of the Fire Marshal's Office, which requires a working knowledge of over 100 codes and standards, ranging from the Connecticut Fire Safety Code to hazardous materials regulations. This responsibility places the Fire Marshal in every occupancy throughout the Town with the exception of one and two family dwellings. Code enforcement is accomplished through three activities.

Inspection of structures is required to be conducted on an annual basis. During the inspection of a property, in addition to citing violations of code, the Fire Marshal works with the property owner to gain a code compliant building, providing a safe environment for the public and, limiting the financial impact of code compliance.

Plan review is required to be performed on every construction, renovation and addition project occurring within every structure. We were successful during the year in enacting a new town ordinance whereby monies in the form of a fee would be collected from all those applying for new building permits requiring plan review based on a percentage of the project cost.

The Fire Marshal's Office also responds to complaints of code violations made by persons who view the violations during the use of a building.

All of the above noted tasks require specialized training in the use and interpretation of codes and standards.

INCIDENT INVESTIGATION

The Fire Marshal's Office is required to investigate the cause and origin of all fires,

explosions and related incidents, which occur throughout the Town. The Fire Marshal's Office is the only agency in the Town that can determine if a fire was deliberately set.

The Fire Marshal's Office is also required to complete comprehensive reports on all incidents that the Fire Department responds to. These reports are submitted to the State where they are entered into a State and National Data Base.

PUBLIC FIRE EDUCATION

Public Fire Education is the single most important tool used to safeguard life and property. Fire Prevention Week is the kick off point for the education activities, starting with presentations to the school children. During the 2000/2001 fiscal year, the Fire Marshal's Office instituted the **Firehawk Juvenile Firesetter Intervention Program**. In this program, firefighters trained in techniques of working with children who have set fires or played with matches, become companions of the firesetter teaching fire safety habits. Referrals of children into the program come from parents, teachers, police, the Juvenile Review Board and, the court system. This very successful program is still continuing.

FIRE COMMISSION

Mark Urso, Chairman

Dennis Gagnolati

David Montemerlo, Jr.

Daniel Flanagan

FIRE DEPARTMENT

FIRE OFFICERS

Chief Gary Ruggiero

Assistant Chief Francis DeBella

Deputy Chief John Donahue

Captain Herbert Staiger III

Captain Brian Long

Lieutenant Herbert Staiger IV

Lieutenant Joseph LaPierre III

Lieutenant Anthony Ruggiero

Lieutenant Robert Magleora

FIRE MARSHAL OFFICE

Fire Marshal Michael Sinsigalli

Deputy Fire Marshal John Donahue

Deputy Fire Marshal James Pascarelli

Deputy Fire Marshal Gary Ruggiero

BURNING OFFICIAL

Francis DeBella

HISTORICAL COMMISSION

The Town of Windsor Locks Historical Commission was created in March, 1999 by Town Meeting and Ordinance. Its predecessors were the Town of Windsor Locks Centennial Committee (1954) and the Town of Windsor Locks Bicentennial Commission (1976). The Commission duties initially were to identify, archive and preserve all municipally owned items related to town history and to promote awareness through programs and publications. The Commission consists of 3 regular members and 2 alternates. Additionally the Commission has since been charged with assisting with Heritage Week in concert with Windsor Locks Public Schools and supports the selectmen in efforts to revitalize the historic passenger train station.

The Commission met each quarter; its work has continued. The long awaited transfer of ownership of irreplaceable antiquities owned by Windsor Locks Historical Society, Inc. to the Town of Windsor Locks continues with coverage under the Town's insurance policy. Again, this year, Covid-19 suppressed Heritage Day. The Commission anticipates the completion of such projects as the relocation of the 18th century Dexter-Haskell grist mill stones to an industrial park north of the Montgomery Mill apartment complex near the Irish Canal Workers Memorial along with the relocation there of the 1921 bridge sign and the ferry anchor rock which dates from 1783. The relocation was designed by town planners Fuss & O'Neil as a place of honor and was suggested to be executed with TIF funding. A list acquired artifacts now under Town ownership will be maintained in a Commission Inventory Book in the Town Clerk's vault.

Work has continued on the restoration of the landmark brick barn at Noden Reed Park by Frank Capasso & Sons, Inc. largely due to a grant filed by Commissioner Roche coupled with matching Town funding. Additionally, grant funding provided for the restoration of the northern fretwork and street-side exterior woodwork. The Commission anticipates that the interior basement of the landmark train station will soon be certified clean of hazardous materials.

The microfilm of The Windsor Locks Journal (1880-1974) had been placed on a searchable database at:

<http://windsorlocks.advantagepreservation.com/>

The Commission meets 4x annually on the 3rd Tuesday of February, April, June and November. Please see the Town website for details.

Windsor Locks Historical Commission

HOUSING AUTHORITY

The Windsor Locks Housing Authority manages three housing complexes for which (2) two are federally funded and (1) one state funded along with the Section 8 Housing Choice Voucher Program. The (2) two Federal units that the Housing Authority manages are Grove Street Apartments (Elderly and Disabled) and Chestnut Hill Apartments (Family) and the (1) one State unit is Southwest Avenue Apartments.

Eligibility

Grove Street Apartments are designated to the near elderly community, to apply you must be age 40 55+ years or older or disabled and be of low to moderate income. Rent is based on 30% of your annual income and assets with heat, hot water, and electricity included.

Chestnut Hill Apartments are designated to families. To reside at Chestnut Hill Apartments, you must have a family of two or more people and be low to moderate income. Chestnut Hill Apartments are designated to families. To

reside at Chestnut Hill Apartments, you must have a family of two or more people and be low to moderate income

Southwest Avenue Apartments are administered by the State of Connecticut. To be eligible to live in the Southwest Apartment Complex you must be either elderly age 62+ or disabled. Rents are \$400, \$600 and \$800 a month. Cold water is included. Residents pay for their own utilities. Electric Heat/Electricity.

The Windsor Locks Housing Authority also administers the Section 8 Housing Choice Voucher Program. Anyone of very low to moderate income is eligible to apply for this program when the Waiting List is open.

At this time all applications are CLOSED. When one of the application process opens, the WLHA will be placing an advertisement in the local newspaper and website. You can visit one www.townwindsorlocksct.org click on Departments, then click on Housing Authority or call (860) 627-1455.

The Housing Authority staff is as follows:

Joseph D'Ascoli, Interim Executive Director

Shelly McDougall, Section 8 Manager

Linda MacFarlane, Administrative Assistant

Christopher Getz, Maintenance Supervisor

Windsor Locks Housing Authority Board Members:

Steven Bushnik, Chairman

Ann Marie Claffey, Vice-Chairman

David Nolan, Commissioner

Alba Osorio, Commissioner

Patricia Sideravage, Tenant Commissioner

Mission Statement: The Windsor Locks Housing Authority of the Town of Windsor Locks is a public agency dedicated to the provision of safe, decent and sanitary affordable housing options for low and moderate-income individuals and families through the administration of appropriate local, state and federal housing programs. The WLHA staff is dedicated to

providing these options to all applicants, residents and participants in a thorough, competent and trustworthy manner. WLHA staff is further dedicated to responding to resident needs in similar fashion and is committed to maintaining a productive, supportive and professional workplace in which to do so and respond to the challenges of the future.

HUMAN RESOURCES AND RISK MANAGEMENT

The Mission of the Human Resources and Risk Management Department is to deliver a quality risk management program that focuses on the prevention of injuries, the protection of the Town's assets, and the development and implementation of sound safety programs for all of our employees and citizens. As we know, there is inherent risk in the activities of any organization. In Windsor Locks there is no exception. The Human Resources Department attempts to identify them, minimize, transfer or eliminate these risks. The Departments objectives and goals are to provide a safe environment for all employees and the public. Human Resources focus is to minimize interruptions of services to the public as well as reduce the frequency and severity of accidents. The Towns Safety & Health Committee team works to promote a safer and healthier working environment for all Town employees. The Human Resources Department collaborates with and supports other Town departments by providing the highest quality municipal service at a cost level acceptable to the Town Residents and to provide a work environment that challenges and inspires its employees to excel and achieve professional growth. The Department assists in providing solutions regarding all aspects of Human Resources Management, including employee relations, recruitment, compensation and benefits, employee development and workplace safety. The Human Resources Department is ready to

provide information on benefits programs, health and wellness, training, and education. The Human Resources Department is dedicated connecting employees, retirees, and eligible family members to the carriers in connection with health care plans, vision, dental, life insurance, employee assistance programs and voluntary benefits, if when applicable.

The Town of Windsor Locks this year was awarded 2500 dollars through the First Selectman's office and recognized the First Selectman along with all departments taking an active role in Risk Management. As we recognize that departments that work together with risk management being a community goal make the workplace a safer environment for employees & residents. The trainings available is ongoing. The platform for training has been updated this year by the Towns insurer and makes for easier user-friendly navigation.

INLAND WETLAND WATERCOURSE COMMISSION

The Town recognizes that wetlands and watercourses are an indispensable and irreplaceable natural resource essential to an adequate supply of surface and groundwater, the control of flooding and erosion, and the existence of many forms of animal, aquatic and plant life.

The Town's primary wetland corridors are formed along the Town's watercourses and streams. Wetlands are defined by soil type. The soil types are poorly drained, very poorly drained, alluvial, and floodplain. Mapping is available that shows wetland soil areas however for many new development projects a certified soil scientist is required to field locate, mark, and map wetland soil types.

Watercourses are public or private rivers, brooks, canals, ponds, marshes, swamps, and bogs. The health of watercourses is of substantial interest to the Town as many brooks travel through residential neighborhoods and

are located within some of the parks and recreation areas.

As required by State Law the Town of Windsor Locks has adopted Inland Wetland and Watercourses Regulations and has established an Inland Wetlands and Watercourses Commission (IWWC) to preserve and protect these important ecological, scenic, historic, and recreational resources. Anyone proposing to conduct a regulated activity (any operation within or use of a wetland or watercourse involving removal or deposition of material; or any obstruction, construction, alteration or pollution of a wetland or watercourse) must first apply for and obtain a permit from the IWWC. In addition, a permit is required for any other activity (clearing, filling, grading, paving, excavating, and discharging of storm water) located in areas adjacent to wetlands or watercourses if the activity is likely to impact wetlands or watercourses.

Residents can participate in the process by attending regular monthly IWWC meetings, currently held on the 1st Wednesday, where they can provide public input on wetland and watercourse issues and proposed projects.

A public hearing is held when the IWWC determines that a proposed project may have a significant impact on wetlands or watercourses. At a public hearing, residents can speak on an application and express concerns or show support for a particular regulated activity.

PARK COMMISSION

The Park Commission wishes to continue to extend its appreciation to the Public Works Department headed by Mr. Phil Sissick and especially Bill O'Brien, Park Foreman, and his park crew for the excellent job maintaining and improving our many parks in town.

Once again, the Park Commission extends gratitude to the Board of Education and the School Administration for allowing the continued use of school facilities. With their cooperation, the Park and Recreation Department can offer programs such as

swimming at the High School Pool, and basketball at the High School and Middle School. South Elementary School is used for the After School Club, basketball, indoor soccer and various performances. The Before and After School Club, Vacation Club, and basketball programs are held at North Street School.

The constant cooperation and support of organizations, boards, commissions and especially the townspeople continue to make our work most gratifying. The skateboard park, located at Windsor Locks High School, continues to be heavily used.

Under the direction of Park and Recreation Director David Wrabel, summer programs at Pesci Park continued to run successfully. The Park and Recreation Director was assisted by Pool Director Eric LaTorra and Summer Camp Director Jackie Wenzel. This was our 23rd year for Summer Day Camp and was conducted for eight weeks. Many children from town participated in programs such as Arts and Crafts, Baseball, Basketball, Bowling, Gymnastics, Soccer, and Swimming Lessons. Special Event Days were held each Friday at Pesci Park during the summer and included events such as an Ice Cream Social and Yankees vs. Red Sox Day. Entertainers also performed including Curious Creatures and the mobile trivia show Campardy. Summer Day Camp field trips included Brownstone Exploration and Discovery Park, Flight Trampoline Park, Sonny's Place, Mystic Aquarium, Spare Time Bowling and several others.

The Park and Recreation Department continued to sponsor the Summer Concert Series. Concerts were well attended. The cooperation of the staff at Southwest Terrace and Senior Center greatly added to the success of these concerts.

The Park and Recreation Department also sponsored various sports and fitness programs during the year, with some programs requiring

modification to either remote classes or being held outdoors. Special Olympic training was directed by Mary Jane Hussey, who led this group to state and regional competitions. Many volunteers helped to make these programs successful.

For the twentieth year, the After School Club began with the school year at South Elementary School. For the seventeenth year, the Before and After School Club operated at North Street School. These programs provide students with care after school until 6:00 pm. Activities include homework, snack, games, arts and crafts, and sport activities.

Partnering with Youth Services, Social Services and the Senior Center, Halloween Trunk or Treat and Winter Wonderland Drive Through events proved to be well received additions as town events. "Party in the Park" Springfest also expanded and had a tremendous response.

During the Christmas holidays, a House Decorating Contest was held. 39 Walnut Circle won in the category of Brightest/Most Spirited House. 19 Whiton St. was the winner in the category for Most Traditional House. 5 North St. received the prize for Best Overall. The judging took place on December 17th and 18th. Gift certificates to a local restaurant were awarded to the winners.

The Park and Recreation Department continues to make use of our website for online registration and payment, www.windsorlocksrec.com, as an added means of registering for programs. We can also be found on Facebook under Windsor Locks Park and Rec Programs and WL Park Commission. The Park Director is looking for individuals interested in instructing programs. Any person interested should contact the Park Office.

The Park Commission will continue to strive for excellence to maintain the high standard of programming and facilities for the benefit of the residents of Windsor Locks.

Input from interested citizens of Windsor Locks is always welcomed at our monthly meetings on the second Monday of every month. Summer meetings are held at various parks in town and winter meetings are held at Town Hall.

PLANNING AND ZONING COMMISSION

The Planning and Zoning Commission (the “Commission”) is authorized by Article 12-2 of Town Ordinances to have all powers and duties as assigned in Connecticut General Statutes (CGS) regarding Zoning (Chapter 124) and Planning (Chapter 126). In fulfilling those roles, the Commission is primarily responsible for review and approval of land use applications in Windsor Locks.

Commission actions in FY22 included:

- Approval of a special permit for a used auto dealership with accessory minor automotive repair at 593 Elm Street
- Approval a liquor permit (beer sales) request for the existing convenience store at 496 Spring Street
- Approval of site plan modifications for 295 Ella Grasso Turnpike to accommodate a high-rise window manufacturer
- A zone change for 61 South Main Street from Industrial-2 to Business-2 followed by a site plan approval allowing a drive-thru around the existing building from a Webb Street entrance to South Main Street
- A special use permit for Hamilton Sundstrand to allow 24-foot tall light fixtures and approval of a site plan modification for a new security building and truck inspection area off of Hamilton Road
- Approval of a site plan modification for 1 National Drive for changed use from an automobile rental business to a commercial vehicle storage facility

Following a special meeting held on February 16, 2022, the Commission issued a report under CGS 8-24 regarding the proposed Police Station and Senior Center on Spring Street.

In FY22, the Commission began discussion on proposed regulations on the retail sale and production of cannabis. A moratorium on the cultivation and sale of adult-use cannabis and medical marijuana production was approved. In March 2022, the Commission extended the moratorium to August 31, 2022.

The Commission also held a moment of silence for our former, long-time recording secretary Debbie Seymour.

PUBLIC WORKS DEPARTMENT

The Public Works Department is responsible for the maintenance and repair of Town Buildings, Town Garage, WPCF, Sewerage, Highways, Rights of Way, Parks, Public Lands, Drainage, Leaf Compost Site and the collection of Waste and Recycling. The umbrella of Public Works includes the staff of Highways, Parks, Buildings, WPCA and Administration.

The department as a whole continues to move forward with the implementation of best management practices across disciplines. Best management practices are methods or techniques found to be the most effective and practical means in achieving an objective while making the optimum use of an organizations resources. The Department continues to implement cross training and work across divisions of Public Works, to increase efficiencies and the knowledge, skills and ability of the staff.

The Departments largest challenge and opportunity continues to be the implementation of the new requirements of the Municipal Separate Storm Sewer System (MS4). The MS4 permit is, a Town specific, storm water management program, that is intended to improve the Nation’s waterways by reducing the quantity of pollutants that storm water picks up and carries into storm sewer systems during storm events, it is intended to

ensure Windsor Locks is complying with the Clean Water Act. Cross-connections between storm and sewer lines continue to be identified and corrected, thus reducing discharge of pollutants.

The Department continues the processing of leaves into usable compost for the community, recycling of consumer electronics and metal, these programs flip the disposal costs of these items to small revenue generating programs. As the cost of disposal of municipal solid waste continues to increase, the Town must seek creative solutions to stabilize and reduce costs. This past year and the coming years will focus on a shift toward continual maintenance of parks in an attempt to interrupt the decline of the vibrant Park system that Windsor Locks enjoys. The Department is systematically repairing and maintaining Park facilities, and has received several complements and accolades for enhanced playability and safety. Through the capital program the Department has renovated parts of irrigation systems to reduce the need for water and enhance the operability and effectiveness of the outdated systems

The focus on roads has also shifted to a holistic approach, which includes all infrastructure below the road as well as pavement condition. This approach attempts to minimize catastrophic failure of sanitary and storm drainage systems, which have exceeded the serviceable life of the components. Each year the Department selects roads for refurbishment based on the need to eliminate illicit discharges to storm drains, condition and adequacy of sanitary and storm drainage, as well as pavement condition.

The Director of Public Works would like to express his sincere gratitude to all of the talented and dedicated employees of the Public Works Department for their service to the residents of Windsor Locks. The Department thanks the Board of Selectmen, the Board of Finance and the residents of Windsor Locks for their continued support in helping to make Windsor Locks a better community.

REGISTRAR OF VOTERS

The Town of Windsor Locks Registrar of Voters office is comprised of four Town Residents, two Registrar's of Voters and two Deputy Registrars. The Registrar of Voters serve four-year terms. The Deputy Registrars are appointed by the Registrars and are not elected positions.

The Registrar of Voters are responsible for:

- Creating & maintaining the official registry list for the town.
- Voter registration, including annual voter registration session at the high school for those students eligible to vote in the next primary or election
- Voter education
- Maintaining and preparing the polling places and equipment
- Hiring, appointing & training poll workers
- Ensuring proper set up of the polling places
- Ensuring proper reporting of candidate totals on election night
- Prepare and present annual budget proposal to town officials
- Annual Canvass – between January 1 and May 1 each year

As a result of the State House of Representatives Redistricting Plans, the Town of Windsor Locks is divided into two separate State Legislative districts, District 60, and District 61. We still have two polling places, they are: The Windsor Locks High School for District 60 and The Town Hall for District 61. As of the writing of this report, there is a total of 8,889 registered voters in the town of Windsor Locks. The breakdown of this number is as follows:

- 2,667 Democrats
- 1,791 Republicans
- 4,227 Unaffiliated
- 204 all other party

A total of 4,827 registered voters voted in the last election held on November 8, 2022. This represents a 54.3% voter turnout.

A person, in order to be admitted as an elector in a Connecticut town, must meet the following requirements:

- Be a United States Citizen
- Be a resident of a Connecticut town
- Be at least 17 years old (**must turn 18 before election day**)
- Have completed confinement if previously convicted of a disfranchising felony

The Registrar's office is open on Tuesday's and Thursday's from 9:00 a.m. until 11:00 a.m. The office is open extra hours during primary and election seasons and the hours are posted on our web site.

The Office of Registrar of Voters in the State of Connecticut is a position governed by Connecticut General Statutes and financially supported by the municipality in which the registrar of voters serves.

SOCIAL SERVICES

The goal of the Social Services Department is to meet the needs of the residents of Windsor Locks and maintain quality, respect, and compassion for each individual who walks through this office door. The Social Services Department has provided the following services: energy assistance, Thanksgiving food baskets, Christmas food baskets, Project Elf (toys), case management, renter's rebate, Operation Fuel (utility assistance program), Salvation Army Funds, clothing closet items, weekly food pantry bags, backpacks for school with supplies, Farmer's Market Vouchers for low-income Seniors/disabled individuals, utility assistance, CT DSS program assistance, COVID-19 financial assistance, and emergency fuel assistance.

A considerable component of Social Services is the Food Pantry. We continue to hold our food pantry distribution every week to support our community. We continue to see a steady

usage of the program. An average of approximately one hundred (100) bags per week were distributed to households in need. Our pantry is 100% donation based. Organizations such as the Knights of Columbus, The American Legion, Boy Scouts, Girl Scouts, Lions Club, Congregational Church, St. Mary's Church, and generous town residents donate enough food year-round to keep the food pantry running. We continue to maintain our relationship with Foodshare. With that partnership, we are able to receive food items from their organization on a weekly/monthly basis. This partnership has allowed us to offer a better selection of items to our clients. Additionally, we have created a relationship with the Mid-West Food Bank, located in Manchester, CT. We are invited to their facility on a monthly basis to pick out items that our pantry can utilize. This relationship has been beneficial to us and allows us to increase the variety of food that we offer. Another relationship that we have created this year is, thanks to the Windsor Locks Congregational Church, we make monthly trips to the FedEx warehouse in South Windsor, CT. We obtain items that were not deliverable by FedEx (labels incorrect, box destroyed, etc.). These items tend to be non-food items such as cleaning supplies, pet food, paper goods, toiletries, laundry soap, etc. which are items that are extremely beneficial to stock in the pantry to help meet client's needs.

In FY 2022- two hundred and fifty (250) Thanksgiving food baskets were distributed to income qualified families. With help from The Lions Club, Scouts, the Windsor Locks Youth Leadership Council and many other volunteers of all ages, the Thanksgiving/Turkey Food drive was a tremendous success! We could not do it without them.

The Mobile FoodShare Truck continues to visit Windsor Locks every other Friday all year long. The usage of the program averages approximately one hundred and seventy-five

(175) people per visit. The truck has become a significant part in the lives of many town residents, vital to keep households fed.

With the support of residents, local businesses, the Windsor Locks Fire Department Woman's Auxiliary, North Street School, The CT Airport Authority, Local Churches, and Windsor Locks Police Department - hundreds of toys, and monetary donations were received to support our holiday program- Project Elf. Due to everyone's hard work and generosity, over two hundred (200) children of Windsor Locks had smiling faces for the holiday!

Social Services partnered with Youth Services conduct a food drive during the Trunk or Treat event held at the high school. A non-perishable food donation of any size was the "cost" for town residents to join in the fun! Given the success of the Halloween drive, we decided to partner with the Youth Service office again for the Winter Wonderland event to do a toy drive as the admission "fee" for residents to enjoy the event. Both events were extremely successful and helped us provide assistance to families of our town.

For this year's Backpack program, we provided two hundred (200) children, Kindergarten through High School, with backpacks. The backpacks contained the supplies required to promote learning to these students. These items were able to be provided due to donations from Town Residents and local organizations.

Assistance was provided to qualifying town residents for Energy Assistance (Heat) and Operation Fuel (Electric). Over four hundred and seventy-five (475) applications were completed and submitted to the proper organization with supporting documentation by the Social Services Staff. The assistance is provided based on income/asset levels. The number of applications continues to increase annually.

The Social Service office processed one hundred and fourteen (114) applications for the Renters Rebate Program. This program is designed to financially assist elderly and totally disabled residents through a rebate check issued by The State of Connecticut OPM.

New this year for the Social Service department was the additional funding from ARPA (America Rescue Plan Act). The proper steps were taken and the The ARPA committee approval, Board of Selectman approval, Board of Finance approval and a Town Meeting vote were all received to have funding to provide assistance with Housing Insecurities, Food Insecurities and Heating Insecurities. These funds have been utilized based on the program guidelines to assist in these 3 areas as needed for town residents.

TAX COLLECTOR

Peter Juszczynski, CCMC, CCMO – Tax Collector
Jennifer Bourque, Asst. Collector of Revenue
Terrie Becker, Revenue Clerk
Phone: 860 627-1415 Fax: 860 292-1121

The Office of the Tax Collector is responsible for the collection of all real estate, business personal property, and motor vehicle taxes. Our collections account for approximately 70% of the Town's revenue, which is used to fund programs and services used by Windsor Locks residents. In 2018, our office began to collect sewer user fees on behalf of the Windsor Locks Water Pollution Control Authority (WPCA). Collecting tax and sewer in one location has generated some cost savings, but more importantly created a convenient payment experience for our residents.

First Installments for the October 1, 2020, Grand List were due July 1, 2021, with the second installment and supplemental motor vehicle taxes due on January 1, 2022. The mill rate of 25.83 was established by the Board of

Finance and remained unchanged from the prior year.

We are pleased to report that our office did meet our total collection goal, but due to a settled court case our figures for certain categories are skewed. At the time of this writing, final revenue numbers have not been certified by our auditors, but please see page RSI-1 in the financial section to see our ending figures.

In the upcoming year, we will look at new technologies, services, and methods to help with the collection of real estate, business personal property, motor vehicles, and sewer payments. Exploring and implementing these proven methods will help us to maximize collections in all categories.

Also in the upcoming year, the Tax Office will be moving its physical location down the hall to the former Assessor's office. After many years in our current location, we look forward to moving to a newly renovated office. The new office should provide us with a much more efficient and streamlined work area. The public area for our residents includes a built-in table to review documents and write out payments.

Above all, the main goal of the tax office has remained unchanged, which is to increase our overall collections while providing the best service possible to the taxpayers of Windsor Locks.

TOWN CLERK

Christopher Latournes, Town Clerk
Phone: 860.627.1441
Fax: 860.654.8900

The Town Clerk's office is a bustling hub of local government, linking citizens with the documentation of the Town's business and events. Windsor Locks' archives are a priceless resource, essential to nearly every area of government, businesses, historians and the general public.

The documents on file in this office tell the story of Windsor Locks since its incorporation in 1854. They include the records of births, marriages, and deaths of our citizens. Here too are the records of all the Land Transfers, Town Meetings and Elections. This is, in short, an ever-expanding library of information about the municipality of Windsor Locks, Connecticut.

The Town Clerk's office is more than just a document retention center. It is an active service center of government. Whether you are researching the history of your property, applying for a marriage license, licensing your dog, or looking to have a document notarized, we can help. We are here to answer your questions and give you direction. With thousands of items of information held in public trust, our experience and knowledge can save you hours of frustration and help you complete your business quickly and efficiently.

Our current Town Clerk, Christopher Latournes, has been instrumental in expanding the services of the Windsor Locks Town Clerk's Office. During his first year in office, the Town Clerk has implemented credit card transactions, in person hunting and fishing licenses, leaf compost permits, and in person weddings. Christopher Latournes, in collaboration with Assistant Town Clerk Alexis Ratti, digitized the town's remaining map collection (over 3,000 maps) for easy access and preservation of these precious town records. Feel free to stop by the newly renovated Town Clerk's Office.

Vital Statistics

Births: 78
Marriages: 86
Deaths: 169
Total: 333

Documents Recorded/Filed

Land Records: 3,639
Liquor Permits: 33
Maps: 4

Trade Names: 39
Veterans Discharge: 18
Total: 3,733

Dog Licenses

Dog License- Altered: 1,161
Dog License- Late Fee: \$429
Dog License- Unaltered: 119
Total Dog Licensed: 1,280
Dog Revenue: \$11,979

Receipts

Recording Fees: \$539,454
Copy Fees: \$14,162
Dog Fees to Town: \$1,281
Miscellaneous Fees: \$3,647
Preservation Fees: \$16,338
Town Conveyance Tax: \$287,980
Town General Fund: \$25,112
Vital Records: \$19,030
Total Town Receipts: \$907,004

VETERANS COUNCIL

The Veterans Council consists of several members of the American Legion Post 1100036 and the Veterans of Foreign Wars Post No. 6123.

Our Purpose and charge is to honor and remember the war veterans living and dead, who sacrificed so much for all of us.

With a pause in the pandemic, we were able to have our Memorial Day Observation on May 30, 2022 at 9:00 a.m., the Color Guards, Firing Squads, and buglers of the American Legion Post No. 0036 and the Color Guard from American Legion Post No. 40 of Warehouse Point met midway on the bridge over the CT River a solemn ceremony was held and a wreath was dropped in the river in remembrance of thousands of veterans lost at sea.

The group then proceeded to St. Mary's Cemetery for a similar ceremony for the 1218 veterans buried there. The group then

proceeded to Grove Cemetery for a ceremony for the 369 veterans that are buried there. The parade formed on West Street and continued to Main Street and ended at Memorial Hall. It was so good to see all the people on the side of the street. The crowd wasn't as big at Memorial Hall as usual but we held a nice service – a credit to all who participated.

For Veteran's Day Observance it was held on Saturday, November 12, 2022. Services were held at St. Mary's Cemetery, Grove Street Cemetery and at Memorial Hall. There was very little local citizens at any of the locations.

The Council wish to thank all those who participated in the Memorial Day and Veteran's Day Observances.

Veteran's Council Committee Members

Edward V. Sabotka, Chairman
Edward F. Barry
John J. Duffy
Kevin L. Mockalis
David A. McKemmie
Daniel S. Walsh

WATER POLLUTION CONTROL AUTHORITY

The Water Pollution Control Facility (WPCF) continued Plant and pump station upgrade improvements throughout FY 2022. While the renovations improved some of the processes, major upgrades are still required to complete the initiative. Continuing from the prior fiscal year, the early part of FY 2022 proved to be one of the most frequent large rainstorm seasons of recent years. These storms brought significant challenges to the plant and pump stations and pointed out areas of concern and original equipment failures which had to be overcome.

While budgetarily distinct, the WPCA is a division of the Department of Public Works. The Department, as a whole continues to move forward with the implementation of best management practices across disciplines. Best management practices are methods or

techniques found to be the most effective and practical means in achieving an objective while making the optimum use of an organization's resources. The Department continues to implement cross training and work across divisions of Public Works, to increase efficiencies and the knowledge, skills and ability of the staff. In practice this crossover helped with staffing vacancies as the employees continued to provide essential and courtesy services to residents.

The largest challenge moving forward will be a focus on the continual maintenance of the plant and the identification of efficient and safe practices, cross training, and team development. The enthusiasm and talents of the staff keep the plant and pump stations operating effectively for the residents of Windsor Locks. Retirements this year, provided challenges as well as opportunities to ensure continuity in staffing as we move forward.

The WPCA would like to offer its sincere thanks to the entire staff for their outstanding efforts and high level of service and professionalism.

Water Pollution Control Authority Members:

Paul Harrington, President
Robert Crochetiere, Vice President
Scott Storms
Jon Savino
Daniel Flanagan
Brenda Frawley Wojtas
Brian Pham
Patrick Roy
Philip J. Sissick, DPW Director-Ex Officio

WINDSOR LOCKS PUBLIC LIBRARY

"Although many of us cherish the "old book smell" of a historical library setting, it's valuable to keep in mind that libraries are continuously evolving to meet the needs of

learners of all backgrounds." Sadie L. Trombetta - Writer

A family looking for a fun story time, an immigrant in need of language resources, an unemployed individual searching for a job, or a community member who needs help trying to navigate a website can all find help in one place: the library. In public libraries, communities come together to learn, to share, and to celebrate where they live, who they are, and even what they want to become. Because libraries are free for patrons, many people do not consider the key role that their library plays in financially strengthening local community. Your library provides a work space for telecommuters, supplies free internet access for people looking for employment opportunities, and offers job and interview training resources for those in need.

Funding for libraries is crucial for more than just purchasing new books. The upkeep of the facility, technology, and the day-to-day operations are ongoing and necessary in order to provide free educational and entertaining programming for our patrons. The support offered by our patrons and community through fundraisers and donations goes a long way to the overall success of the library.

OUR COMMUNITY

The library collaborated with the Trees for Windsor Locks, a committee of residents and friends whose main focus is to preserve, plant, sustain and celebrate trees in Windsor Locks. We hosted an engaging display in the library to showcase the Trees for Windsor Locks town-wide initiative. Library books from non-fiction and fiction collections featuring trees and nature along with pamphlets about the program were offered for browsing or borrowing.

The Windsor Locks Lions Club donated picture books to augment the diversity of our children's picture book collection. These materials were used to create a special display

and selected titles are showcased weekly online on the Children's webpage.

Volunteers from Allied Community Services (northern CT non-profit that serves adults with intellectual and physical disabilities and or acquired brain injuries) are welcomed each week to neaten and organize the library stacks in the adult sections. The library also welcomes students from RISE Transitional Academy (Windsor Locks Public Schools post high school transition program) on a weekly basis to help them work toward a requirement for graduation.

YOUR LIBRARY ONLINE

A primary goal this year was to develop and to significantly expand our electronic materials, a collection of e-books and downloadable audiobooks. Although this is an ongoing focus, previously the only electronic materials we offered were shared with our regional library consortium, so our patrons sometimes endured months-long waiting periods for popular books. In response to this, we recently subscribed to Overdrive Advantage, a marketplace that sells electronic materials to libraries, in order to acquire copies that will always be accessible to our town residents. The e-book project was primarily funded by a \$5,000 grant that the library applied for and was awarded from the Windsor Locks Greater Together Community Fund. As a result of receiving these funds the community has benefitted by the increased access to e-materials, encouraging more people to utilize the library from home. Exorbitant e-book pricing is an issue for libraries nationwide; in Connecticut, a bill to set equitable contract terms for library e-books (S.B. 131) is currently making its way through the legislature.

An exciting new development in technology was rolled out this year, a library mobile app called Library Connection Mobile! Patrons are able to use the app as a digital library card, and the library has acquired barcode scanners capable of reading phone screens. This app

allows the patron to access their library accounts without having to log in each time. Features include placing holds, renewing items, searching the catalog by ISBN as well as by title, and quickly referencing the library's hours.

PROGRAMS

This year the library hosted a number of monthly and stand-alone programs for adults. We started the year off hosting our programs outdoors or virtually and then transitioned to hybrid and in-person programs in late March as the threat of Covid seemed to lessen. Our in-person speakers included authors Stephen Spignesi ("The UFO Experience" and "Dr. Bizarro's Strange and Obscure Facts"), Marty Podskoch ("Connecticut 169 Club") and Korina Moss ("Cheddar Off Dead"). We also hosted speakers on the topics of Square Foot Gardening, Herbal Teas and Remedies, Medicare, and Retirement Planning. Over the summer, we offered live music on the library lawn with a local musician and a folk band.

One of our most popular recurring programs was a series with local physical therapist David Chessen of Access Physical Therapy of Windsor Locks. We hosted David for both spring and fall series featuring hybrid programs on topics such as vestibular conditions, pain-free walking, fall prevention, low back pain, and arthritis and strength training. This attracted some out-of-town patrons as well. About half participated in the program in-person and the other half via Zoom. Our other monthly regular program was two book clubs, one traditional and the other focused on reviewing different books. The Adult Library Book Club voted on a shared book to read each month while BookBugs Club members read and offer individual reviews of a variety of fiction and nonfiction selections. Our book clubs remain open to any adults who use the library.

A poignant program was held in November "Turn Back Time", conducted by Municipal

Historian, Mickey Danyluk to commemorate the 117th anniversary of the founding of Windsor Locks Public Library, Inc. and the 30th anniversary of the return of the 1795 Wignall tall case clock, a Haskell family heirloom. The program highlighted the evolution of the Library from the Memorial Hall Association which began providing free library services to the public (1905), to the establishment of the organization as a charitable non-profit (1928), to its settling in the Converse Block with rented reading rooms and a catalogued collection. In 1940 the library received the Haskell Homestead property from Thomasine Haskell Conant, incorporator and benefactor, "...to be used always and solely as a Public Library for the benefit of the people of Windsor Locks..." Memories of dedicated volunteers who labored as librarians were evoked: Lulu Stockwell (1905-1918), Alice Coffin (1918-1941), and Mae Egan (1941-1966). Also recognized were distinguished members of the community who guided the work of the Library by serving on its Board, including the Pecks, the Stockwells, Cleavelands, Flanders, Burnaps, Montgomerys, Coffins, Hortons, Kings, Pomeroyes, Connors, and Burkes.

CHILDREN'S AND TEENS SERVICES

Youth are always able to utilize libraries in creative ways; benefiting afterschool and evening programs, summer reading programs, and tutoring space. This year, as Covid restrictions eased, there was more in person programming and more children and families were able visit the library. A different drop in craft was available every week since they were so popular last year, and children could still socially distance. We also offered a monthly craft kit that children could take home when they checked out a book. Over fifty different crafts were offered over the year.

Although in person story times weren't held during winter, an online story time was created so that children could still have access

to learning through stories and songs. In addition to story times and crafts there were also scavenger hunts and guessing jars. The scavenger hunts helped the children learn the different sections of the children's room and the guessing jars were a fun way to work on their estimation skills. The monthly reading challenge was continued, where kids could win a book if they read four different books.

In spring, the children's librarian began slowly putting the toys back out, which helped bring in more families. Because the toys help with development, it was important that they were put back out as soon as possible, while still being safe. More in person programs were reintroduced, such as cookie decorating and an Easter card stamping program, which were very successful. The children's librarian began a Book of the Week display, where she would pick a special picture book, write a short synopsis and review, and post it on the website and Facebook page. This helped parents, who sometimes feel overwhelmed by all of the books, to choose something that they knew would be enjoyed by their child.

There were two special in-person programs before the summer started. One was a clown program, where Maggie the Clown read a book, did tricks, and showed children how she put her makeup on. One of the themes of this program was demonstrating to kids that clowns aren't scary. There was also a very successful caricature program with a local comic book artist. Children and adults loved getting their caricature drawn and talking with the artist. Story time started on the lawn and continued through the summer and fall.

The theme for this year's summer reading program was 'Oceans of Possibilities' and the children's room was decorated with ocean and beach décor. All of the drop in crafts and take home kits had this theme also. Because so many of the restrictions had been lifted, the regular summer reading format was reintroduced, with children filling out a reading

log and coming in to spin for prizes. Children earned brag tags and raffle tickets again this year because they were such a hit last year. There was also a teen reading program where teens read to earn raffle tickets. The children's librarian was able to promote the program at North Street School in person for the first time since 2019, which helped spread the word. North Street, South Street, and the middle school all got printed flyers, and a video was made for South Street.

Because there was only one town camp this year, children from the camp were invited to come to the library several times for a craft and a story. This allowed them to become familiar with the children's department and built excitement about coming back and getting library cards. They were also allowed to sign up for the summer reading program. Many children who participated last year came back again this year.

The children's room began working with the Fermata Arts Foundation, which provided paintings by children from different Post-Soviet countries. The exhibits were switched out every few months. These exhibitions help build empathy and understanding for people in other countries.

When school started the entire 7th grade from Windsor Locks Middle School came to visit. Children got a tour of the children's room, were taught how to find books in the different sections, and also participated in a book scavenger hunt. Over one hundred children attended.

During fall, a leaf cookie decorating program was held, since they've been so popular. The annual Halloween picture program was very successful this year, with 125 participants. Children dressed up and got their pictures taken in front of a spooky backdrop, decorated a ghost cookie, and participated in a scavenger hunt and guessing jar contest. Children also got a treat bag filled with toys.

We were able to bring back the Construction Club, where children got a different brick building challenge each month. Their creations were then exhibited in the children's room.

Santa came to visit again this year, and a professional photographer was there to take pictures. We also had a Polar Express program where children listened to the story, made a train craft, participated in a scavenger hunt, and got a cocoa making kit to take home. Crafts continued with a winter theme. Story times also continued, and were moved inside.

The children's library continues to provide educational support for all ages through programing, materials, and educational toys. It also strives to create lifelong learners and readers.

Board of Directors:

Susan Bushnik
Mickey Danyluk
Cherrie Devoe
Robert Greene
Elaine Nai
Eileen Pearce

YOUTH SERVICES BUREAU

The Windsor Locks Youth Services Bureau promotes youth and their families' growth in Windsor Locks by developing services and programs in prevention, education, intervention, and recreation. The Windsor Locks Youth Services Bureau is committed to providing comprehensive community-based services that promote positive development for our town's youth and their families.

The Windsor Locks Youth Services Bureau has provided a range of services for the community since 1999. The Windsor Locks Youth Services Bureau and Youth Services Advisory Board would like to thank the residents, local businesses and organizations, volunteers, Windsor Locks Public Schools, Windsor Locks Police Department, and other

town organizations for their continued support. Together, we continue to address our town's youth's needs by offering safe activities and programs that promote positive youth development.

The Windsor Locks Youth Services Bureau offered L.E.A.D., Leadership, Exploration, Adventure, and Development Program. This counselor-in-training program is designed for youth to gain real-life experiences and responsibilities that will help with their schooling and future employment opportunities. The program is run within the Parks and Recreation Department's Day Camp, where 12 High School Students shadowed Day Camp Counselors. The program is run for eight weeks in the summer. The first two weeks contain leadership training, team-building workshops, activities, guest speakers who instruct on resume building, job interview skills, and soft skills needed in the workplace, along with banking, the importance of saving, and how to read a pay stub. We thank the Windsor Locks Public Schools Human Resources Director and Windsor Locks Credit Union for the time they gave to work with our youth during leadership training. The L.E.A.D. participants designed and ran clubs within the Day Camp program. They were responsible for creating activities, executing them, and engaging the campers in actively participating with their peers.

Our Youth Leadership Council has actively planned, executed, and attended community and school-based events. The Youth Leadership Council members met faithfully weekly throughout the school year during Raider Block. Members worked diligently to plan a Red Ribbon week which provided information and proactive prevention activities throughout the week. We collaborated with the Windsor Locks Police Department in facilitating a take-back and safe disposal of expired and unused prescription drugs, and with the Change the Script van which distributed information and lock boxes addressing safely storing medication and

disposal of meds. The students manned a table with information and youth about drug prevention. For the parents and guardians, an informational webinar, Unmask the Stash, was offered educating on the secret world of discreet drug trends. A community drive-through, "Trunk or Treat", attended by more than 350 community members, culminated the week where more prevention information and swag were dispersed.

The Windsor Locks Youth Services was overwhelmed by the positive response to the drive-through Trunk or Treat event and, so we tied in the same idea with a drive-through Winter Wonderland in December. This was a reverse of the Torch Light Parade, where community members could drive through a winter themed light festival, receive treats and donate a toy for Project Elf. This Windsor Locks Social Service project benefits community families in need at Christmas time. More than 350 participants also attended this event. Webinars were run through the winter and spring to provide resources for families. Generation Vape was an interactive webinar created for participants to learn about youth vaping trends, paraphernalia, accessibility, and concealment. Fentanyl: Fueling the Crisis addressed what fentanyl is, recent waves of the opioid crisis, street names for fentanyl, signs of an overdose, and how to talk to your children about the dangers of fentanyl. Dangers of Youth Substance Use on the Nerve Center was an informational webinar discussing the development of the brain and what makes substance use detrimental to growing teens. It examined the impact on the brain's short-term and long-term functionality, how it damages the pathways within the brain, the vulnerability to addiction, and how to talk to youth about substance use.

Groups for middle schoolers were run intermittently throughout the year, dealing with subjects that youth are facing daily; social media, how to use it appropriately and responsibly, the adverse effects of social media, and how to safeguard yourself when

using social media platforms, along with dealing with anxiety, building healthy relationships and more.

Youth Services partnered with Park and Rec during the winter months to run family Virtual Bingo. This popular event was well-received and enjoyed by all who participated. Prizes included gift cards to locally owned businesses with activity items that could be enjoyed by individuals and families alike.

Various instructional classes were provided for youth throughout the year. Home Alone is a unique interactive class for youth ages eight and up who are left home alone, covering parents' safety concerns when children are alone. First Aid Babysitting class was held for youth eleven and up. Students are instructed in first aid, rescue breathing, responding to emergencies, and making good decisions under pressure. They learn to communicate effectively with parents, manage children, feed, diaper, and care for infants.

Multiple activities for youth and families were offered throughout the year to provide positive social interactions, address mental health issues, and have fun! Some offerings include multi-generation art projects, painting classes, workshops with the CT Science Center, cup stacking, and more.

The Windsor Locks Youth Services Bureau remains committed to working with the community to provide quality services for our youth and families. Please contact the Winsor Locks Youth Services Bureau at 860-627-1482 with any questions or ideas.

Appendix A- Annual Compensation for Town Employees

Department	Job Title	Base Salary	OT + Other	Gross
Arts Council	Recording Secretary	675.90	-	675.90
Assessor	Assessor	82,724.18	-	82,724.18
	Assessor Clerk	37,637.83	-	37,637.83
	Deputy Assessor	59,865.52	2,824.08	62,689.60
	Deartment Total	180,227.53	2,824.08	183,051.61
		-	-	
Board of Assessment Appeals	Recording Secretary	375.50	-	375.50
Board of Finance	Recording Secretary	5,073.24	-	5,073.24
Building	Administrative Assistant	44,501.24	17.69	44,518.93
	Administrative Assistant Substitute	1,431.00	-	1,431.00
	Blight Officer	49,251.61	2,340.05	51,591.66
	Building Official	76,587.91	-	76,587.91
	Building Official Substitute	860.50	122.78	983.28
	Director of Planning and Development	92,244.23	-	92,244.23
	Deartment Total	264,876.49	2,480.52	267,357.01
CIAC	Recording Secretary	75.10	-	75.10
Clerk	Assistant Town Clerk	55,720.69	-	55,720.69
	Town Clerk	72,739.71	-	72,739.71
	Deartment Total	128,460.40	-	128,460.40
CONA	Assistant Director	45,921.98	-	45,921.98
	Bus Drivers	46,626.63	23.04	46,649.67
	Director	57,770.57	-	57,770.57
	Nutrition Manager	15,132.57	29.55	15,162.12
	Program Instructor	11,150.00	-	11,150.00
	Recording Secretary	1,126.50	-	1,126.50
	Transportation Coordinator	28,550.74	-	28,550.74
	Deartment Total	206,278.99	52.59	206,331.58
		-	-	
Conservation Commission	Recording Secretary	75.10	-	75.10
EIDC	Recording Secretary	674.79	-	674.79
Emergency Management	CERT	3,537.50	-	3,537.50
	OEM Director	20,073.48	1,812.50	21,885.98
	Department Total	23,610.98	1,812.50	25,423.48
Finance	Accounting Clerk	44,521.77	-	44,521.77
	Assistant Director	70,180.76	-	70,180.76
	Clerk Substitute	94.50	-	94.50
	Director	105,554.87	1,019.19	106,574.06
	Payroll Clerk	50,161.54	-	50,161.54
	Deartment Total	270,513.44	1,019.19	271,532.63

Department	Job Title	Base Salary	OT + Other	Gross
Fire	Administrative Assistant	10,546.20	-	25,512.01
	Clerk	16,763.67	-	25,994.47
	Fire Marshal	24,283.81	-	24,283.81
	Fire Inspector	13,591.05	-	16,598.74
	Fire Inspector Reporter	18,584.76	-	18,584.76
	Fire Service Coordinator	29,289.58	-	99,237.27
	Fire Service Coordinator Clerk	891.84	-	891.84
	Recording Secretary	1,193.27	-	1,193.27
	Call Stipend		91,001.66	91,001.66
	Longevity Stipend		36,000.00	36,000.00
	Officers' Stipend		39,373.99	39,373.99
	Department Total	115,144.18	166,375.65	378,671.82
Human Resources	Director	66,873.28	-	66,873.28
Inland Wetlands	Recording Secretary	1,709.68	-	1,709.68
OPEB	Recording Secretary	150.20	-	150.20
Park and Recreation	Assistant Director	45,921.95	2,038.38	47,960.33
	Director	57,770.33	-	57,770.33
	Recording Secretary	826.10	-	826.10
	Seasonal-Basketball	15,080.00	-	15,080.00
	Seasonal-Day Camp	68,290.00	24.00	68,314.00
	Seasonal-Other	161,824.67	40.00	161,864.67
	Seasonal-Pool	66,351.89	592.34	66,944.23
	Department Total	416,064.94	2,694.72	418,759.66
Planning and Zoning	Recording Secretary	5,433.95	-	5,433.95
Police	Administrative Assistant	56,744.77	-	56,744.77
	ACO	22,273.96	-	22,273.96
	Captain*	124,240.32	389.36	124,629.68
	Chief*	151,249.19	949.14	152,198.33
	Detective Investigator*	93,170.92	58,645.12	151,816.04
	Detective Sergeant*	96,662.07	35,486.14	132,148.21
	Dispatcher	323,143.56	77,046.47	400,190.03
	Lieutenant*	101,134.72	3,058.59	104,193.31
	Patrolman*	1,453,841.96	679,759.35	2,133,601.31
	Recording Secretary	375.50	-	375.50
	Records Clerk	90,639.84	200.00	90,839.84
	Sergeant*	480,709.17	346,869.34	827,578.51
	*Total Revolving included in OT		364,926.66	
	Department Total	2,994,185.98	1,202,403.51	4,196,589.49

Department	Job Title	Base Salary	OT + Other	Gross
Public Works	Administrative Assistant	51,623.22	1,008.33	52,631.55
	Director	112,292.91	-	112,292.91
	Facilities Maintainer	181,463.62	6,822.23	188,285.85
	Foreman	225,026.99	27,194.70	252,221.69
	Maintainer	607,183.87	69,557.93	676,741.80
	Mechanic	139,533.37	11,144.42	150,677.79
	Seasonal	35,421.76	27.00	35,448.76
	Department Total	1,352,545.74	115,754.61	1,468,300.35
Registrar of Voters	Deputy Registrar	5,022.00	810.00	5,832.00
	Poll Worker	14,888.95	-	14,888.95
	Registrar	14,630.88	1,910.00	16,540.88
	Department Total	34,541.83	2,720.00	37,261.83
Selectman	Administrative Assistant	53,009.02	43,128.81	96,137.83
	Administrative Assistant Substitute	2,989.25	1,694.76	4,684.01
	First Selectman	103,780.68	-	103,780.68
	Selectman	5,382.96	5,093.27	10,476.23
	Recording Secretary	522.37	-	522.37
	Department Total	165,684.28	49,916.84	215,601.12
Senior Center Building Committee	Recording Secretary	149.09	-	149.09
Social Services	Clerk	24,970.85	1,943.27	26,914.12
	Director	53,274.09	-	53,274.09
	Substitute	1,370.26	-	1,370.26
	Department Total	79,615.20	1,943.27	81,558.47
Tax	Assistant Tax Collector	60,339.28	312.74	60,652.02
	Clerk	21,075.74	-	21,075.74
	Tax Collector	74,041.88	-	74,041.88
	Department Total	155,456.90	312.74	155,769.64
Treasurer	Town Treasurer	200.00	-	200.00
WPCA	Chief Operator	41,042.26	15,966.40	57,008.66
	Clerk	35,834.35	-	35,834.35
	Maintenance Foreman	2,584.95	27,456.00	30,040.95
	Operator	223,077.45	59,016.78	282,094.23
	Recording Secretary	751.00	-	751.00
	Shift Operator	63,000.97	54,731.45	117,732.42
	Department Total	366,290.98	157,170.63	523,461.61
Youth Services	Director	53,274.09	-	53,274.09
	Grant Employee	42,732.75	-	42,732.75
	Department Total	96,006.84	-	96,006.84
ZBA	Recording Secretary	2,400.96	-	2,400.96
Total Town Compensation		6,933,371.49	1,707,480.85	8,738,004.33

Appendix B - Salary Schedule for Board of Education Employees 2021-2022

						Hourly		
Position Title		Salary	Position Title		Salary	Position Title		Rate
Superintendent	1	\$205,000.00	Teachers .2 FTE	1	\$ 1,613.58	Building Sub – Per day	5	\$100.00
Dir Special Services	1	\$153,566.67	Teachers .2 FTE	1	\$ 2,982.09	Teacher in Res – Per Day	6	\$105.00
Principal HS	1	\$156,732.48	Teachers .2 FTE	2	\$ 18,146.00	Long Term Sub Per day	2	\$249.84
Principal MS	1	\$155,200.13	Teachers .8 FTE	2	\$ 72,584.00	Custodian II	1	\$22.48
Principal SS	1	\$148,855.03	Teachers	3	\$ 46,471.00	Custodian II	1	\$26.42
Principal NS	1	\$79,679.03	Teachers	1	\$ 48,616.00	Custodian II	2	\$30.99
Interim Principal NS	1	\$4,118.65	Teachers	3	\$ 50,169.00	Custodian I	1	\$32.08
Asst Principal HS	1	\$144,753.87	Teachers	1	\$ 51,380.00	Custodian I	8	\$33.01
Asst Principal MS	1	\$139,680.71	Teachers	2	\$ 51,574.00	Custodian I	1	\$34.01
Director of Cirr	1	\$139,680.71	Teachers	2	\$ 53,125.00	Housekeepers	15	\$14.20
Director of Cirr	1	\$115,200.27	Teachers	7	\$ 53,436.00	Safety Officer	1	\$20.81
Director of Cirr	1	\$121,484.76	Teachers	5	\$ 54,988.00	ISS Sup - Per Day	1	\$100.00
Business Manager	1	\$123,103.45	Teachers	1	\$ 56,001.00	Cafeteria Aides	15	\$13.00
Director of HR	1	\$95,470.52	Teachers	3	\$ 58,147.00	Child Associate	1	\$18.97
Network Sys Mgr	1	\$106,720.80	Teachers	2	\$ 60,127.00	Clerical Aides	4	\$20.82
Network Sys Adm	1	\$55,136.91	Teachers	6	\$ 60,290.00	Crossing Guards	1	\$66.81
Occ Therapist	2	\$77,405.74	Teachers	2	\$ 62,542.00	Crossing Guards	5	\$58.47
Physical Therapist	1	\$54,184.02	Teachers	8	\$ 64,403.00	Kindergarten Aide	2	\$20.17
Data Specialist	1	\$70,518.04	Teachers	4	\$ 65,095.00	Para Educators	1	\$16.21
Exc Asst to Sup	1	\$77,963.91	Teachers	7	\$ 66,847.00	Para Educators	4	\$17.82
RN	1	\$53,575.09	Teachers	1	\$ 67,774.00	Para Educators	37	\$20.17
RN	3	\$54,639.91	Teachers	2	\$ 68,214.00	Tutors	8	\$28.25
LPN	2	\$42,975.77	Teachers	3	\$ 70,990.00	Technology Assistant	1	\$21.78
BCBA	1	\$32,365.59	Teachers	1	\$ 71,622.00	Library Aides	4	\$15.03
Director of Facilities	1	\$95,000.00	Teachers	1	\$ 72,368.00	Afternoon Receptionist	1	\$13.00
			Teachers	2	\$ 75,426.00	Admin Asst 12 Month	2	\$30.55
			Teachers	3	\$ 75,790.00	Admin Asst 12 Month	6	\$29.66
			Teachers	2	\$ 76,882.00	Admin Asst 12 Month	2	\$24.91
			Teachers	3	\$ 80,005.00	Admin Asst 10 Month	1	\$24.73
			Teachers	4	\$ 81,351.00	Admin Asst 10 Month	1	\$21.46
			Teachers	4	\$ 85,757.00	Adult Ed Secretary	1	\$19.23
			Teachers	3	\$ 86,634.00	Board of Ed Secretary	1	\$25.05
			Teachers	2	\$ 89,050.00	Staff Accountant	1	\$32.00
			Teachers	37	\$ 90,730.00			
			Teachers	4	\$ 95,526.00			
			Teachers	64	\$ 100,042.00			

Stipends

Director of Guidance	1	\$5,564.70
Nurse Supervisor	1	\$4,500.00
.2 FTE Inst. Specialist	2	\$3,241.40
.2 FTE Inst. Specialist	7	\$5,378.60
.2 FTE Inst. Specialist	1	\$4,133.44
.2 FTE Inst. Specialist	2	\$4,877.96
.2 FTE Inst. Specialist	1	\$4,657.74

TOWN OF WINDSOR LOCKS, CONNECTICUT

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

YEAR ENDED JUNE 30, 2022



CPAs | CONSULTANTS | WEALTH ADVISORS

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**TOWN OF WINDSOR LOCKS, CONNECTICUT
TABLE OF CONTENTS
YEAR ENDED JUNE 30, 2022**

FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT	1
MANAGEMENT'S DISCUSSION AND ANALYSIS	5

BASIC FINANCIAL STATEMENTS

EXHIBITS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

STATEMENT OF NET POSITION	I	15
STATEMENT OF ACTIVITIES	II	16

FUND FINANCIAL STATEMENTS

GOVERNMENTAL FUNDS

BALANCE SHEET	III	17
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES	IV	19

PROPRIETARY FUND

STATEMENT OF NET POSITION	V	21
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION	VI	22
STATEMENT OF CASH FLOWS	VII	23

FIDUCIARY FUNDS

STATEMENT OF FIDUCIARY NET POSITION	VIII	24
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION	IX	25
NOTES TO FINANCIAL STATEMENTS		26

REQUIRED SUPPLEMENTARY INFORMATION

GENERAL FUND

SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES – BUDGET AND ACTUAL	RSI-1	74
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES – BUDGET AND ACTUAL	RSI-2	77

**TOWN OF WINDSOR LOCKS, CONNECTICUT
TABLE OF CONTENTS
YEAR ENDED JUNE 30, 2022**

SEWER OPERATING FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL	RSI-3	80
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PENSION AND OPEB

SCHEDULE OF THE TOWN'S PROPORTIONATE SHARE OF NET PENSION LIABILITY – MUNICIPAL EMPLOYEES RETIREMENT SYSTEM	RSI-4	81
SCHEDULE OF EMPLOYER CONTRIBUTIONS – MUNICIPAL EMPLOYEES' RETIREMENT SYSTEM	RSI-5	82
SCHEDULE OF THE TOWN'S PROPORTIONATE SHARE OF NET PENSION LIABILITY – TEACHERS RETIREMENT PLAN	RSI-6	83
SCHEDULE OF CHANGES IN NET OPEB LIABILITY (ASSET) AND RELATED RATIOS – OPEB	RSI-7	84
SCHEDULE OF EMPLOYER CONTRIBUTIONS – OPEB	RSI-8	85
SCHEDULE OF INVESTMENT RETURNS – OPEB	RSI-9	86
SCHEDULE OF THE TOWN'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY – TEACHERS RETIREMENT PLAN	RSI-10	87

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

GENERAL FUND

COMPARATIVE BALANCE SHEET	A-1	90
REPORT OF TAX COLLECTOR	A-2	91

NONMAJOR GOVERNMENTAL FUNDS

COMBINING BALANCE SHEET	B-1	93
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES	B-2	95
TAX INCREMENT FINANCING FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL	B-3	97

CAPITAL PROJECTS FUND

COMBINING BALANCE SHEET – BY PROJECT	C1	99
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – BY PROJECT	C2	100

**TOWN OF WINDSOR LOCKS, CONNECTICUT
TABLE OF CONTENTS
YEAR ENDED JUNE 30, 2022**

OTHER SCHEDULES

SCHEDULES

SEWER ADMINISTRATION FUND – REPORT OF SEWER USE CHARGE COLLECTOR	1	102
SCHEDULE OF DEBT LIMITATION	2	103

STATISTICAL SECTION

TABLES

FINANCIAL TRENDS

PRINCIPAL TAXPAYERS	1	105
ASSESSED VALUE OF TAXABLE PROPERTY	2	106
CURRENT DEBT STATEMENT	3	107
PROPERTY TAX LEVIES AND COLLECTIONS	4	108

FINANCIAL SECTION



INDEPENDENT AUDITORS' REPORT

Board of Finance
Town of Windsor Locks, Connecticut

Report on the Audit of the Financial Statements

Opinions

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

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

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

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

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

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Windsor Locks, Connecticut's basic financial statements. The combining and individual fund financial statements and other schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the combining and individual fund financial statements is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of the Town of Windsor Locks, Connecticut as of and for the year ended June 30, 2021 (not presented herein), and have issued our report thereon dated February 24, 2022, which contained unmodified opinions on the respective financial statements of the governmental activities, each major fund, and the aggregate remaining fund information. The General Fund Balance Sheet for the year ended June 30, 2021, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and related directly to the underlying accounting and other records used to prepare the 2021 financial statements. The information was subjected to the audit procedures applied in the audit of the 2021 basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare those financial statements or to those financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the General Fund Balance Sheet is fairly stated in all material respects in relation to the basic financial statements as a whole for the year ended June 30, 2021.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the statistical tables but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 7, 2023, on our consideration of the Town of Windsor Locks, Connecticut's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town of Windsor Locks, Connecticut's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Windsor Locks, Connecticut's internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

CliftonLarsonAllen LLP

West Hartford, Connecticut
March 7, 2023

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

Management of the Town of Windsor Locks, Connecticut (the Town) offers readers of the Town's financial statements this narrative overview and analysis of the financial activities of the Town for the fiscal year ended June 30, 2022. Please read it in conjunction with the Town's financial statements, which immediately follow this section.

FINANCIAL HIGHLIGHTS

- The assets of the Town exceeded its liabilities at the close of the most recent fiscal year by \$91.2 million (net position). This is a \$109 thousand decrease from fiscal year 2021.
- Of this amount, \$12.1 million (unrestricted net position) may be used to meet the Town's ongoing obligations to citizens and creditors.
- As of the close of the fiscal year, the Town's governmental funds reported combined ending fund balances of \$44.0 million, an increase of \$17.9 million in comparison with the prior fiscal year. This increase is in large part due to the issuance of General Obligation Bonds of \$20.0 million.
- At the close of the fiscal year, unassigned fund balance for the General Fund was \$12.8 million, or 22.6% of the total General Fund expenditures and transfers in fiscal year 2022.
- The change in undesignated fund balance was intentionally reduced in two ways. The first was utilization of fund balance for one time capital expenditures in the fiscal year 2023 budget. The second was by the creation of the Tax Stabilization Fund (TSF). Please see the General Fund Budgetary Highlights section for more information on the TSF.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the Town's basic financial statements. The Town's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the Town's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the Town's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position, together with information from the accompanying notes, may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating.

The statement of activities presents information showing how the Town's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

The government-wide financial statements present only governmental activities whose functions are principally supported by taxes and intergovernmental revenues, since the Town does not operate any business-type activities. The governmental activities of the Town include general government, public safety, public works, health and welfare, recreation, education and debt service.

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

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Town can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements utilize the current financial resources measurement focus. This means that the funds are presented with a focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the Town's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the Town's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Town maintains seventeen individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balance for the General Fund, Sewer Administration Fund, combined Capital Projects Funds, Special Grants fund, and Special Education Grants Fund, all of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements in exhibit B1 and B2.

The Town adopts an annual budget for its General Fund and Tax Increment Financing (TIF) Fund. The Sewer Commission also adopts an operating budget. A budgetary comparison statement is included in the financial statements for each.

Proprietary Funds

The Town maintains one type of proprietary fund. Internal service funds are an accounting device used to accumulate and allocate costs internally among the Town's various functions. The Town uses an internal service fund to account for its medical insurance benefits. Because these services predominantly benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements.

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

Fiduciary Funds

The Town maintains one fiduciary fund. These funds are used to account for resources held for the benefit of parties outside the general operations of Town government. The Town uses a fiduciary fund to account for the Other Post-Employment Benefits (OPEB) Trust. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Town's own programs. The accounting used for fiduciary funds is much like that used for proprietary type funds.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

The Town's current year net position decreased by approximately \$109 thousand from last fiscal year to fiscal year 2022. The unrestricted net position is the portion of net position that can be used to finance day to day operations without constraints established by debt covenants, enabling legislation or other legal requirements. The analysis below focuses on the net position (Table 1) and changes in net position (Table 2) of the Town's governmental activities.

**TABLE 1
NET POSITION
In Thousands**

	Governmental Activities	
	2022	2021
Current and Other Assets	\$ 57,780	\$ 43,344
Capital Assets, Net of Accumulated Depreciation	101,130	97,367
Total Assets	<u>158,910</u>	<u>140,711</u>
Deferred Outflows of Resources	<u>5,788</u>	<u>8,819</u>
Long-Term Debt Outstanding	59,272	47,114
Other Liabilities	5,798	6,414
Total Liabilities	<u>65,070</u>	<u>53,528</u>
Deferred Inflows of Resources	<u>8,423</u>	<u>4,688</u>
Net Position:		
Net Investment in Capital Assets	74,376	73,862
Restricted	4,779	5,454
Unrestricted	<u>12,050</u>	<u>11,998</u>
Total Net Position	<u><u>\$ 91,205</u></u>	<u><u>\$ 91,314</u></u>

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

**TABLE 2
CHANGE IN NET POSITION
In Thousands**

	Governmental Activities	
	2022	2021
Revenues:		
Program Revenues:		
Charges for Services:	\$ 6,303	\$ 5,975
Operating Grants and Contributions	15,489	20,618
Capital Grants and Contributions	1,180	427
General Revenues:		
Property Taxes	37,186	39,032
Grants and Contributions Not Restricted to Specific Purposes	6,801	6,366
Investment Income (Loss)	(390)	73
Miscellaneous	165	228
Total Revenues	<u>66,734</u>	<u>72,719</u>
Expenses:		
General Government	3,124	3,967
Public Safety	7,216	7,837
Public Works	5,670	5,686
Health and Welfare	805	527
Recreation	1,064	907
Education	48,258	52,388
Interest on Long-Term Debt	706	328
Total Program Expenses	<u>66,843</u>	<u>71,640</u>
Increase (Decrease) in Net Position	<u>\$ (109)</u>	<u>\$ 1,079</u>

Governmental Activities

Approximately 55.8% of the revenues were derived from property taxes, followed by 25.0% from grants and contributions, and 9.3% charges for services. The remaining 9.9% was derived from other types of grants, investment earnings, and miscellaneous revenue.

Major revenue and expenditure factors included:

- Programming provided by Park and Recreation, the Senior Center, and Youth Services saw a return to pre-pandemic levels, impacting both revenues and expenditures.
- A continued deterioration was seen in investment income due to degrading and market performance through the fiscal year.
- The Town started putting to use American Rescue Plan Act (ARPA) funds for various projects to help the community.
- During the budget planning process for fiscal year 2022, the Board of Finance proposed utilizing \$1,240,000 as an operating revenue to replace estimated lost revenue due to rental car agencies selling off their inventory during COVID. Due to a positive variance in budget to actual amounts for both general fund revenues and expenditures, these funds were not necessary, and subsequently were returned to the town ARPA workgroup to be reallocated for future community projects.

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

Table 3 presents the cost of the Town's major programs - general government, public safety, public works, health and welfare, recreation and education - as well as each program's net cost (total cost less revenues generated by the activities). The net cost shows the financial burden that was placed on the Town's taxpayers by each of these functions.

**TABLE 3
GOVERNMENTAL ACTIVITIES
In Thousands**

	Total Cost of Services		Net Cost of Services	
	2022	2021	2022	2021
General Government	\$ 3,124	\$ 3,967	\$ 816	\$ 2,961
Public Safety	7,216	7,837	6,426	7,361
Public Works	5,670	5,686	2,320	2,209
Health and Welfare	805	527	699	412
Recreation	1,064	907	842	781
Education	48,258	52,388	32,062	30,566
Interest	706	328	706	328
Totals	<u>\$ 66,843</u>	<u>\$ 71,640</u>	<u>\$ 43,871</u>	<u>\$ 44,618</u>

TOWN FUNDS FINANCIAL ANALYSIS

Governmental Funds

As the Town completed the year, its governmental funds (as presented in the balance sheet - Exhibit III) reported a combined fund balance of \$44.0 million, a substantial increase from last year's total of \$26.1 million due to issuance of General Obligation Bonds in the Capital Projects Fund. Approximately \$11.9 million of this total amount constitutes unassigned fund balance, which is available for spending at the Town's discretion. Approximately \$4.3 million is assigned for encumbrances, the TSF, and future year capital expenditures. \$23.5 million is committed for specific uses. The remainder of fund balance, \$4.3 million, is classified as either restricted or non-spendable to indicate that it is not available for liquidation due to external or legislative constraints.

General Fund Budgetary Highlights

The General Fund is the operating fund of the Town. At the end of the current fiscal year, total fund balance and unassigned fund balance of the General Fund was \$17.1 million and \$12.8 million, respectively.

As a measure of the General Fund's liquidity, it may be useful to compare unassigned fund balance to the current year operating budget. Unassigned fund balance represents 24.4% of the Fiscal Year 2023 General Fund expenditures. This is within the range of the Town's fund balance policy target range of 18% to 25%. Although this is a significant decrease from prior fiscal years, this was due to intentional action taken by the Board of Finance and Board of Selectmen to create the Tax Stabilization Fund, or TSF.

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

The TSF was established in fiscal year 2022 to help stabilize future mill rate changes in the face of fluctuating revenues and expenditures. This is achieved through setting aside extra revenues or savings realized through spending reductions in order to be used in future budget cycles, without utilizing undesignated fund balance. The rules of the TSF also ensure that the Town does not exceed the targeted fund balance range set forth in the Fund Balance Policy. With the approval of the TSF policy, \$1.4 million was allocated from undesignated fund balance to provide initial funding for the TSF.

The Town has a policy for authorizing the use of American Rescue Plan Act (ARPA) Funds. The Town has also formed a workgroup to guide the approval process. The workgroup is comprised of members of the Board of Finance, Board of Selectman, EIDC, Town employees directly involved with funded programs, and members of the general community. The workgroup receives requests and ideas from the public, town departments, boards and commissions. Incremental funding requires additional levels of approval, including action by the Board of Selectmen, Board of Finance, and Town meeting.

Sewer Administration Fund

The total fund balance decreased by approximately \$401 thousand. Income from sewer use charges increased slightly by about 2.6% with investment income having a negative impact on revenues similar to other funds. The variance in investment income is due to reporting holdings at fair market value. Expenditures decreased slightly by about 2.3%. The transfers out consisted of approximately \$572 thousand to the General Fund for debt service, \$95 thousand to the General Fund to cover shared operating expenses, and \$620 thousand to the WPCA Capital fund. The Sewer Commission has been proactive about reducing the fund balance.

Capital Projects Funds

These funds account for financial resources to be used for the acquisition of major equipment, construction and upgrades of facilities, and infrastructure improvements. Appropriations are made annually by the Board of Finance and referendum pursuant to the Town Charter. Expenditures for capital projects and equipment for 2022 totaled \$5.6 million.

The Town continues with ongoing renovations and upgrade projects for Town Hall, and moves forward with existing sewer and road reconstruction projects. Roadway projects consist of reclaiming, grading, resurfacing, sanitary sewer replacements, and repair and modifications to drainage. The Town's 2022 approved road projects include Grove, West, and Spring Street. Roadway projects usually span more than one fiscal year, with portions of current and prior year projects being worked on in the year.

The WPCA operating budget funds capital items accounted for in the WPCA capital fund. Fiscal Year 2022 projects included pump replacements at the South Center Street pump station and instrumentation upgrades.

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

Internal Service Fund

The Town uses the Medical Insurance Fund to pay for employee medical costs. Due to prior year conservative budgeting, combined with positive claims experience, the net position had incrementally grown year over year. The Board of Finance recognized that the available balance had grown beyond what would reasonably be expected as needed to cover claims in an emergency or uncharacteristic year. In prior years, the Board subsequently made a concerted effort to reduce the fund balance in the medical insurance fund by transferring a lower amount from the general fund to cover the estimated claims expense. This started the intentional draw down of net position. The Town and Board of Education also worked closely with our broker in an attempt to better estimate allowances for the number of large claims, leaning on recent years of actual experience that had diverged from historical positive claim experiences. Working together, the net position has been further reduced in fiscal year 2022.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At June 30, 2022, the Town had invested in a broad range of capital assets, including land, construction in progress, land improvements, buildings, building improvements, machinery and equipment, vehicles, furniture and fixtures and infrastructure (roads, sewer lines, sidewalks) totaling \$101.1 million, net of accumulated depreciation. In March 2022, the town approved funding for construction of a new Police Station and a new Senior Center, along with the acquisition of land where the new buildings will be constructed.

**TABLE 4
CAPITAL ASSETS (Net of Depreciation)
In Thousands**

	Governmental Activities	
	2022	2021
Land	\$ 6,512	\$ 5,908
Construction In Progress	20,035	15,623
Land Improvements	1,586	1,568
Buildings	6,569	6,627
Building Improvements	32,558	33,279
Machinery and Equipment	5,909	6,069
Right to use Machinery and Equipment	560	-
Vehicles	2,779	2,994
Furniture and Fixtures	1,560	1,659
Infrastructure	23,062	23,640
	<hr/>	<hr/>
Totals	\$ 101,130	\$ 97,367
	<hr/>	<hr/>

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

This year's major additions included:

- Library Entryway replacements
- Board of Education 6 Bay Storage Garage
- Middle School Building Management System
- Various equipment purchases

More detailed information about the Town's capital assets is presented in Note 1 and Note 5 to the financial statements.

Long-Term Debt

As of June 30, 2022, the Town had general obligation bonded debt outstanding of \$39.8 million, with \$2.0 million due within the next year. The Town also completed repayment of clean water notes initially borrowed in 2003. All debt is backed by the full faith and credit of the Town.

The Town issued \$20 million of General Obligation Bonds in June 2022. The debt was issued to fund the construction of the new Senior Center and Police Station.

The Town maintains a "AA+" rating from Standard & Poor's Global rating agency for general obligation debt. The State limits the amount of general obligation debt that towns can issue on a formula determined under State Statutes based on type of debt and tax base. The Town's outstanding general obligation debt is significantly below this \$271.1 million State-imposed limit.

The Town's Long-Term Liabilities are comprised of general obligation bonds, capital leases, notes, and employer obligations such as pension, compensated absences, and heart and hypertension claims. The Town's total Long-Term liabilities increased by a net of \$12.2 million. More detailed information about the Town's long-term liabilities is presented in Note 7 to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

As with all other municipalities across the country, The Town of Windsor Locks is experiencing the evolution of today's economic climate as it unfolds. Inflation, demand for qualified workers, and low returns on investments all impact decisions made by town officials. As with other towns in Connecticut, the Town is largely dependent upon real property tax as a revenue source. The town does not collect sales, employment, or other local taxes that have seen a significant decline through the COVID health and economic crisis.

The State of Connecticut received and has distributed large sums of American Rescue Plan Act (ARPA) funds, and other federally sponsored programs. The State's economic health has an impact on grants and funding sources received by municipalities from the State. Both the Town and the Board of Education have utilized ARPA funds in ways that have been designed for maximum impact to help the residents and businesses of the community. The Town will continue to offer needed services to its citizens while remaining as fiscally prudent as possible.

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

The Town continues to take measures to improve the budget process, utilizing further collaboration between departments. This includes expanded analysis, and additional levels of review with internal management and outside expertise.

CONTACTING THE TOWN'S FINANCIAL MANAGEMENT

This financial report is designed to provide citizens, taxpayers, customers, investors and creditors with a general overview of the Town's finances and to show the Town's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Finance Department, 50 Church Street, Windsor Locks, Connecticut 06096-2348.

BASIC FINANCIAL STATEMENTS

TOWN OF WINDSOR LOCKS, CONNECTICUT
STATEMENT OF NET POSITION
JUNE 30, 2022

	Governmental Activities
ASSETS	
Cash and Cash Equivalents	\$ 39,481,683
Investments	9,220,845
Receivables, Net	4,655,692
Due From Fiduciary Fund	410,048
Inventories	11,768
Brownfield Note Receivable	4,000,000
Capital Assets:	
Assets Not Being Depreciated	26,545,300
Assets Being Depreciated, Net	74,585,174
Total Assets	<u>158,910,510</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Outflows Related to Pensions	4,916,134
Deferred Outflows Relates to OPEB	787,887
Deferred Charge on Refunding	83,674
Total Deferred Outflows Of Resources	<u>5,787,695</u>
LIABILITIES	
Accounts and Other Payables	3,947,419
Unearned Revenue	1,850,841
Noncurrent Liabilities:	
Due Within One Year	6,368,646
Due In More Than One Year	52,903,416
Total Liabilities	<u>65,070,322</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred Inflows Related to OPEB	1,440,735
Deferred Inflows Related to Pension	6,946,217
Advance Property Tax Collections	36,139
Total Deferred Inflows Of Resources	<u>8,423,091</u>
NET POSITION	
Net Investment In Capital Assets	74,375,830
Restricted:	
Expendable Trusts:	
Nonspendable	3,000
Expendable	835
Public Works	1,733,700
Public Safety	211,542
Education	2,425,232
Other Purposes	404,471
Unrestricted	<u>12,050,182</u>
Total Net Position	<u><u>\$ 91,204,792</u></u>

See accompanying Notes to Financial Statements.

**TOWN OF WINDSOR LOCKS, CONNECTICUT
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2022**

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
GOVERNMENTAL ACTIVITIES				
General Government	\$ 3,123,641	\$ 619,293	\$ 637,852	\$ 1,050,309
Public Safety	7,216,160	576,110	214,384	-
Public Works	5,669,957	2,952,654	267,369	130,085
Health and Welfare	805,229	35,380	70,991	-
Recreation	1,063,482	218,149	3,466	-
Education	48,258,392	1,901,539	14,294,772	-
Interest on Long-Term Debt	706,048	-	-	-
Total Governmental Activities	<u>\$ 66,842,909</u>	<u>\$ 6,303,125</u>	<u>\$ 15,488,834</u>	<u>\$ 1,180,394</u>
				(43,870,556)
GENERAL REVENUES				
Property Taxes				37,186,276
Grants and Contributions Not Restricted to Specific Programs				6,800,629
Unrestricted Investment Earnings (Loss)				(389,982)
Miscellaneous				164,546
Total General Revenues				<u>43,761,469</u>
				(109,087)
CHANGE IN NET POSITION				
Net Position - Beginning of Year				<u>91,313,879</u>
NET POSITION - END OF YEAR				<u>\$ 91,204,792</u>

See accompanying Notes to Financial Statements.

**TOWN OF WINDSOR LOCKS, CONNECTICUT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2022**

	General	Sewer Administration	Capital Projects	Special Grants	Special Education Grants	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS							
Cash and Cash Equivalents	\$ 11,100,727	\$ 983,962	\$ 19,738,224	\$ 60,004	\$ 4,194,493	\$ 2,290,991	\$ 38,368,401
Investments	7,875,213	1,341,797	-	-	-	3,835	9,220,845
Receivables, Net	1,779,861	463,217	-	480,575	271,939	506,211	3,501,803
Due from Other Funds	2,602,193	769,058	1,116,590	1,585,010	-	192,502	6,265,353
Inventories	-	-	-	-	-	11,768	11,768
Total Assets	\$ 23,357,994	\$ 3,558,034	\$ 20,854,814	\$ 2,125,589	\$ 4,466,432	\$ 3,005,307	\$ 57,368,170
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES							
LIABILITIES							
Accounts and Other Payables	\$ 1,902,576	\$ 172,263	\$ 352,288	\$ 30,527	\$ 282,215	\$ 177,121	\$ 2,916,990
Due to Other Funds	2,894,102	56,811	769,058	-	2,241,505	303,966	6,265,442
Unearned Revenue	-	-	-	1,665,938	67,373	117,530	1,850,841
Total Liabilities	4,796,678	229,074	1,121,346	1,696,465	2,591,093	598,617	11,033,273
DEFERRED INFLOWS OF RESOURCES							
Advance Property Tax Collections	36,139	-	-	-	-	-	36,139
Unavailable Revenue - Property Taxes	968,959	-	-	-	-	-	968,959
Unavailable Revenue - Long-Term Receivable	469,149	157,687	-	203,719	107,585	173,021	1,111,161
Unavailable Revenue - Special Assessments	-	270,316	-	-	-	-	270,316
Total Deferred Inflows of Resources	1,474,247	428,003	-	203,719	107,585	173,021	2,386,575
FUND BALANCES							
Nonspendable	-	-	-	-	-	14,768	14,768
Restricted	-	-	-	225,405	1,767,754	2,247,286	4,240,445
Committed	-	2,900,957	20,470,345	-	-	135,663	23,506,965
Assigned	4,305,470	-	-	-	-	-	4,305,470
Unassigned	12,781,599	-	(736,877)	-	-	(164,048)	11,880,674
Total Fund Balances	17,087,069	2,900,957	19,733,468	225,405	1,767,754	2,233,669	43,948,322
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 23,357,994	\$ 3,558,034	\$ 20,854,814	\$ 2,125,589	\$ 4,466,432	\$ 3,005,307	\$ 57,368,170

See accompanying Notes to Financial Statements.

**TOWN OF WINDSOR LOCKS, CONNECTICUT
BALANCE SHEET
GOVERNMENTAL FUNDS (CONTINUED)
JUNE 30, 2022**

RECONCILIATION TO THE STATEMENT OF NET POSITION

Amounts reported for Governmental Activities in the statement of net position (Exhibit I) are different because of the following:

Total Fund Balances - Governmental Funds (Exhibit III)	\$ 43,948,322
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Capital assets used in Governmental Activities are not financial resources and, therefore, are not reported in the funds:

Governmental Capital Assets	164,658,980
Less: Accumulated Depreciation	(63,528,506)
Net Capital Assets	101,130,474

Other long-term assets are not available to pay for current-period expenditures and, therefore, are not recorded in the funds:

Property Tax Receivables Greater than 60 Days	968,959
Brownfield Note Receivable	4,000,000
Interest and Lien Receivable on Property Taxes	418,139
Assessments Receivable	270,316
Interest and Lien Receivable on Assessments	157,687
Other Unavailable Receivables	535,335
Deferred Outflows Related to Pension	4,916,134
Deferred Outflows Related to OPEB	787,887

Internal service funds are used by management to charge the costs of risk management to individual funds. The assets and liabilities of the internal service funds are reported with governmental activities in the statement of net position.

1,911,185

Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds:

Brownfield Note Payable	(4,000,000)
Bonds and Notes Payable	(39,805,000)
Bond Premiums	(1,402,555)
Interest Payable on Bonds and Notes	(264,306)
Compensated Absences	(1,048,327)
Finance Arraignments	(258,189)
Lease Liability	(562,568)
Net Pension Liability	(10,708,880)
NET OPEB Liability	(75,131)
Contingent Liability	(911,412)
Deferred Inflows Related to Pension	(6,946,217)
Deferred Inflows Related to OPEB	(1,440,735)
Claims Payable	(500,000)
Deferred Charge on Refunding	83,674

Net Position of Governmental Activities (Exhibit I)	\$ 91,204,792
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See accompanying Notes to Financial Statements.

**TOWN OF WINDSOR LOCKS, CONNECTICUT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2022**

	General	Sewer Administration	Capital Projects	Special Grants	Special Education Grants	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES							
Property Taxes	\$ 37,595,746	\$ -	\$ -	\$ -	\$ -	\$ 188,890	\$ 37,784,636
Intergovernmental	16,882,688	189	1,050,309	1,264,337	4,503,259	1,629,007	25,329,789
Charges for Services	1,027,859	2,600,726	-	-	1,770,504	723,379	6,122,468
Contributions	-	-	-	32,925	400	24,543	57,868
Income (Loss) on Investments	(353,632)	(64,231)	22,808	4	-	1,670	(393,381)
Other Revenues	147,045	25	1,800	-	-	25,145	174,015
Total Revenues	55,299,706	2,536,709	1,074,917	1,297,266	6,274,163	2,592,634	69,075,395
EXPENDITURES							
Current:							
General Government	2,261,289	-	-	180,916	-	75,308	2,517,513
Public Safety	5,323,092	-	-	131,699	-	519,547	5,974,338
Public Works	2,871,318	1,559,234	-	-	-	134,522	4,565,074
Health and Welfare	501,089	-	-	341,240	-	42,116	884,445
Recreation	735,190	-	-	2,703	-	231,360	969,253
Employee Benefits and Insurance	3,904,868	-	-	-	-	-	3,904,868
Education	36,806,157	-	-	-	6,733,152	1,132,720	44,672,029
Capital Outlay	-	-	5,491,505	-	-	-	5,491,505
Debt Service	2,913,996	91,340	77,492	-	-	-	3,082,828
Total Expenditures	55,316,999	1,650,574	5,568,997	656,558	6,733,152	2,135,573	72,061,853
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(17,293)	886,135	(4,494,080)	640,708	(458,989)	457,061	(2,986,458)
OTHER FINANCING SOURCES (USES)							
Issuance of Leases	-	-	219,308	-	-	-	219,308
Bond Issuance	-	-	20,000,000	-	-	-	20,000,000
Bond Premium Issuance	649,093	-	-	-	-	-	649,093
Transfers In	886,283	-	1,928,369	-	-	-	2,814,652
Transfers Out	(1,243,369)	(1,287,163)	(10,000)	-	-	(274,120)	(2,814,652)
Total Other Financing Sources (Uses)	292,007	(1,287,163)	22,137,677	-	-	(274,120)	20,868,401
NET CHANGE IN FUND BALANCES	274,714	(401,028)	17,643,597	640,708	(458,989)	182,941	17,881,943
Fund Balances - Beginning of Year	16,812,355	3,301,985	2,089,871	(415,303)	2,226,743	2,050,728	26,066,379
FUND BALANCES - END OF YEAR	\$ 17,087,069	\$ 2,900,957	\$ 19,733,468	\$ 225,405	\$ 1,767,754	\$ 2,233,669	\$ 43,948,322

See accompanying Notes to Financial Statements.

**TOWN OF WINDSOR LOCKS, CONNECTICUT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS (CONTINUED)
YEAR ENDED JUNE 30, 2022**

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund

Balances of Governmental Funds to the Statement of Activities:

Amounts reported for governmental activities in the statement of activities (Exhibit II) are different because:

Net Change In Fund Balances - Total Governmental Funds (Exhibit Iv)	\$	17,881,943
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Governmental Funds Report Capital Outlays As Expenditures. In The Statement Of Activities, The Cost of Those Assets Is Allocated Over Their Estimated Useful Lives and Reported As Depreciation Expense:

Capital Outlay	6,478,408
Depreciation Expense	(3,165,139)

In the statement of activities, only the gain on the sale of capital assets is reported. However, in the governmental funds, the proceeds from the sale increase financial resources.

Thus the change in net position differs from the change in fund balance by the cost of the assets sold.	(12,439)
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Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds, and revenues recognized in the funds are not reported in the statement of activities:

Property Tax Receivable - Accrual Basis Change	(582,944)
Property Tax Interest and Lien Receivable - Accrual Basis Change	(15,416)
Sewer Use Receivable - Accrual Basis Change	(34,567)
Sewer Use Interest and Lien Receivable - Accrual Change	11,129
Other Unavailable Receivable - Accrual Basis Change	(274,398)

The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction has any effect on net position. Also, governmental funds report the effect of premiums, discounts and similar items when debt is first issued, whereas these amounts are amortized and deferred in the statement of activities. The details of these differences in the treatment of long-term debt and related items are as follows:

Bond and Note Principal Payments	2,073,645
Lease Payable Proceeds	(219,308)
Lease Payable Payments	119,437
Finance Arraignments Payments	235,647
Bond Issuance	(20,000,000)
Premium on Bond Issuance	(649,093)

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds:

Compensated Absences	181,530
Change In Deferred Inflows Related to Pensions	(4,457,822)
Change In Deferred Inflows Related to OPEB	744,863
Accrued Interest	(63,047)
Amortization Of Bond Premiums	157,100
Amortization Of Payable to MERS	10,230
Amortization Of Deferred Charge on Refunding	(26,565)
Contingent Liability	(911,412)
Heart and Hypertension Claims	(131,500)
Net OPEB Liability	(75,131)
Net Pension Liability	7,512,951
Net OPEB Asset	(961,633)
Change In Deferred Outflows Related to Pensions	(3,444,816)
Change In Deferred Outflows Related to OPEB	440,017

Internal service funds are used by management to charge costs to individual funds. The net revenue of certain activities of internal services funds is reported with governmental activities.

(930,757)

Change in Net Position of Governmental Activities (Exhibit II)

\$ (109,087)

See accompanying Notes to Financial Statements.

TOWN OF WINDSOR LOCKS, CONNECTICUT
STATEMENT OF NET POSITION
PROPRIETARY FUND
JUNE 30, 2022

	Governmental Activities <u>Internal Service Fund</u>
ASSETS	
Current:	
Cash and Cash Equivalents	\$ 1,113,282
Accounts Receivable	1,153,889
Due from Other Funds	<u>410,668</u>
Total Assets	2,677,839
LIABILITIES	
Accounts Payable	121,123
Claims Payable	645,000
Due to Other Funds	<u>531</u>
Total Liabilities	<u>766,654</u>
NET POSITION	
Unrestricted	<u><u>\$ 1,911,185</u></u>

See accompanying Notes to Financial Statements.

TOWN OF WINDSOR LOCKS, CONNECTICUT
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUND
YEAR ENDED JUNE 30, 2022

	Governmental Activities <u>Internal Service Fund</u>
OPERATING REVENUES	
Premiums	\$ 5,131,240
OPERATING EXPENSES	
Claims	5,902,594
Administration	<u>162,802</u>
Total Operating Expenses	<u>6,065,396</u>
OPERATING LOSS	(934,156)
NONOPERATING REVENUE	
Income on Investments	<u>3,399</u>
CHANGE IN NET POSITION	(930,757)
Net Position - Beginning of Year	<u>2,841,942</u>
NET POSITION - END OF YEAR	<u><u>\$ 1,911,185</u></u>

See accompanying Notes to Financial Statements.

**TOWN OF WINDSOR LOCKS, CONNECTICUT
STATEMENT OF CASH FLOWS
PROPRIETARY FUND
YEAR ENDED JUNE 30, 2022**

	Governmental Activities <u>Internal Service Fund</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash Received from Customers and Users	\$ 4,669,522
Cash Payments to Providers of Benefits and Administration	<u>(5,818,433)</u>
Net Cash Provided (Used) by Operating Activities	(1,148,911)
CASH FLOWS FROM INVESTING ACTIVITIES	
Income on Investments	<u>3,399</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(1,145,512)
Cash and Cash Equivalents - Beginning of Year	<u>2,258,794</u>
CASH AND CASH EQUIVALENTS - END OF YEAR	<u><u>\$ 1,113,282</u></u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	
Operating Income (Loss)	(934,156)
Adjustments to Reconcile Operating Income (Loss) to Net Cash	
Provided (Used) by Operating Activities:	
(Increase) Decrease in Due from Other Funds	\$ (332,889)
(Increase) Decrease in Accounts Receivable	(128,829)
Increase (Decrease) in Claims and Accounts Payable	279,166
	-
Increase (Decrease) in Due to Other Funds	<u>(32,203)</u>
Net Cash Provided (Used) by Activities	<u><u>\$ (1,148,911)</u></u>

See accompanying Notes to Financial Statements.

TOWN OF WINDSOR LOCKS, CONNECTICUT
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2022

	OPEB Trust Fund
ASSETS	
Investments	\$ 3,957,108
Accounts Receivable	<u>166,864</u>
Total Assets	4,123,972
LIABILITIES	
Accounts and Other Payables	5,334
Unearned Revenue	17,395
Due to Other Funds	<u>410,048</u>
Total Liabilities	432,777
NET POSITION	
Restricted for OPEB Benefits	<u>3,691,195</u>
Total Net Position	<u><u>\$ 3,691,195</u></u>

See accompanying Notes to Financial Statements.

**TOWN OF WINDSOR LOCKS, CONNECTICUT
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
YEAR ENDED JUNE 30, 2022**

	<u>OPEB Trust Fund</u>
ADDITIONS:	
Contributions:	
Employer	\$ 100,877
TRB Subsidy	36,023
Total Contributions	<u>136,900</u>
Investment Income:	
Net Change in Fair Value of Investments	<u>(546,677)</u>
Total Additions	(409,777)
DEDUCTIONS:	
Benefits	<u>611,554</u>
CHANGE IN NET POSITION	(1,021,331)
Net Position - Beginning of Year	<u>4,712,526</u>
NET POSITION - END OF YEAR	<u><u>\$ 3,691,195</u></u>

See accompanying Notes to Financial Statements.

TOWN OF WINDSOR LOCKS, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Town of Windsor Locks, Connecticut (the Town) have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant policies of the Town are described below.

A. Reporting Entity

The Town of Windsor Locks was incorporated in 1854, under the General Statutes of the State of Connecticut. The Town adopted a Town Charter effective January 5, 1981, which was last revised on January 1, 2003. The form of government includes a Board of Selectmen consisting of a First Selectman, who is the chief administrative and executive official of the Town, and two other members. The Board of Selectmen and the Town Meeting have the legislative power of the Town, and may enact ordinances consistent with the General Statutes of the State of Connecticut and specific provisions of the Town Charter. The Board of Education, which is not a separate legal entity, is responsible for the operation of the public school system.

Additionally, the Charter includes a Board of Finance and a Treasurer. The Board of Finance is responsible for presenting fiscal operating budgets for Town approval. The Treasurer receives all money belonging to the Town and makes expenditures based upon the appropriate authority.

Accounting principles generally accepted in the United State of America require that the reporting entity include the primary government, organizations for which the primary government is financially accountable, and other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. A government is financially accountable for a legally separate organization if it appoints a voting majority of the organization's governing body and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the government. These criteria have been considered and have resulted in the inclusion of the fiduciary component units as detailed below.

Fiduciary Component Units

The Town has established a postretirement health care benefits (OPEB) plan to provide post-retirement health care benefits primary to employees and their beneficiaries. The Town performs the duties of a governing board for the OPEB plan and is required to make contributions to OPEB plan.

The financial statements of the fiduciary component unit are reported as an OPEB Trust fund in the fiduciary fund financial statements. Separate financial statements have not been prepared for the fiduciary component units.

TOWN OF WINDSOR LOCKS, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the Town. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds and fiduciary funds, including fiduciary component units, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Town considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

TOWN OF WINDSOR LOCKS, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

Property taxes, charges for services, licenses and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received.

The Town reports the following major governmental funds:

General Fund

The General Fund is the Town's primary operating fund. It accounts for all financial resources of the Town, except those required to be accounted for in another fund.

Sewer Administration Fund

The Sewer Administration Fund accounts for sewer services provided to certain residents of the Town. The major source of revenue is sewer use charges.

Capital Projects Fund

The Capital Projects Fund accounts for the financial revenues to be used for major capital asset construction and/or purchases. The major sources of revenue are grants, capital leases and bond issuances.

Special Grants Fund

The Special Grants Fund accounts for various grant programs for the Town not included in the general fund budget. The major source of revenue for this fund is state and federal grants.

Special Education Grants Fund

The Special Education Grants Fund accounts for various grant programs for the Board of Education not included in the general fund budget. The major source of revenue for this fund is state and federal grants.

TOWN OF WINDSOR LOCKS, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

Additionally, the Town reports the following fund types:

Internal Service Fund

The Internal Service Fund accounts for risk financing activities for medical insurance benefits as allowed by GASB Statement No. 10.

OPEB Trust Fund

The OPEB Trust Fund accounts for the fiduciary activities of the Windsor Locks other postemployment benefits for town retirees and their beneficiaries.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments in lieu of taxes and other charges between certain Town's functions because the elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include property taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Town's internal service fund are charges to customers for medical insurance benefits. Operating expenses for the internal service fund include the cost of claims and administrative expenses. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the Town's policy to use restricted resources first, then unrestricted resources as they are needed. Unrestricted resources are used in the following order: committed, assigned then unassigned.

TOWN OF WINDSOR LOCKS, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Deposits and Investments

The Town's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

State statutes authorize the Town to invest in obligations of the U.S. Treasury, commercial paper, corporate bonds, repurchase agreements, and certain other investments as described in Note 3.

Investments are reported at fair value.

E. Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the noncurrent portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances." An amount of \$115,277 has been established as an allowance for uncollectible taxes. At June 30, 2022, this represents 9.95% of all property taxes receivable.

In the fund financial statements, all property taxes receivable at June 30, 2022, which have not been collected within 60 days of June 30, have been recorded as deferred inflows since they are not considered to be available to finance expenditures of the current fiscal year. Taxes collected during the 60-day period have been recorded as revenue.

Property taxes are assessed on property as of October 1. Taxes are billed in the following July and are due in two installments, July 1 and the following January 1. Liens are effective on the assessment date and are continued by filing before the end of the fiscal year following the due date. Payments not received within one month after the due date become delinquent, with interest charged at 1-1/2% per month.

F. Capital Assets

Capital assets, which include property, plant, equipment and infrastructure assets (e.g., roads, bridges, sidewalks and similar items), are reported in the applicable government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 for equipment, \$20,000 for improvements and \$100,000 for infrastructure and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition market value at the date of donation.

TOWN OF WINDSOR LOCKS, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Capital Assets (Continued)

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant and equipment is depreciated using the straight-line method over the following estimated useful lives:

Buildings	75 Years
Building Improvements	75 Years
Land Improvements	20 Years
Roads	25 to 50 Years
Sidewalks	25 Years
Sewer Plant	50 Years
Sewer Lines	70 Years
Storm Drains	70 Years
Vehicles	8 Years
Office Equipment	5 to 10 Years

G. Leases

Lessee

The Town is a lessee for noncancellable leases of equipment. The Town recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the applicable governmental activities in the government-wide financial statements.

At the commencement of a lease, the Town initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over the shorter of the lease term or useful life.

**TOWN OF WINDSOR LOCKS, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. Leases (Continued)

Lessee (Continued)

Key estimates and judgments related to leases include how the Town determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The Town uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the Town generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease.
- Lease payments included in the measurement of the lease liability are composed of fixed payments and the purchase option price that the Town is reasonably certain to exercise.

The Town monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

TOWN OF WINDSOR LOCKS, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position reports a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position or fund balance that applies to a future period or periods and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Town reports a deferred charge on refunding in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The Town reports deferred outflows related to pension and OPEB in the government-wide statement of net position. A deferred outflow of resources related to pension and OPEB results from differences between expected and actual experience, differences between expected and actual earnings on plan investments, changes in assumptions or other inputs. These amounts are deferred and included in pension and OPEB expense in a systematic and rational manner over a period equal to the average of the expected remaining service lives of all employees that are provided with benefits through the pension and OPEB plans (active employees and inactive employees), or five years for the differences between expected and actual earnings on plan investments.

In addition to liabilities, the statement of net position reports a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position or fund balance that applies to a future period or periods and so will not be recognized as an inflow of resources (revenue) until that time. The Town reports advance property tax collections and deferred inflows of resources related to pensions and OPEB in the government-wide statement of net position. A deferred inflow of resources related to pension and OPEB results from differences between expected and actual experience, differences between expected and actual earnings on plan investments, changes in assumptions or other inputs. These amounts are deferred and included in pension and OPEB expense in a systematic and rational manner over a period equal to the average of the expected remaining service lives of all employees that are provided with benefits through the pension and OPEB plan (active employees and inactive employees), or five years for the differences between expected and actual earnings on plan investments. Advance property tax collections represent taxes inherently associated with a future period. This amount is recognized during the period in which the revenue is associated. For governmental funds, the Town reports unavailable revenue, which arises only under the modified accrual basis of accounting. The governmental funds report unavailable revenues from property taxes and special assessments. These amounts are deferred and recognized as an inflow of resources (revenue) in the period in which the amounts become available.

TOWN OF WINDSOR LOCKS, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I. Compensated Absences

Employees are paid by prescribed formula for absence due to vacation or sickness. For certain Town employees and Board of Education employees, vacation time and sick time may be accumulated and paid upon death or retirement, up to certain limits.

J. Net Pension Liability

The net pension liability is measured as the portion of the actuarial present value of projected benefits that is attributed to past periods of employee service (total pension liability), net of the pension plan's fiduciary net position. The pension plan's fiduciary net position is determined using the same valuation methods that are used by the pension plan for purposes of preparing its statement of fiduciary net position. The net pension liability is measured as of a date (measurement date) no earlier than the end of the employer's prior fiscal year, consistently applied from period to period.

K. Net Other Postemployment Benefits Other than Pensions (OPEB) Liability

The net OPEB liability is measured as the portion of the present value of projected benefit payments to be provided to current active and inactive employees that is attributed to those employees' past periods of service (total OPEB liability), less the amount of the OPEB plan's fiduciary net position. The OPEB plan's fiduciary net position is determined using the same valuation methods that are used by the OPEB plan for purposes of preparing its statement of fiduciary net position. The net OPEB liability is measured as of a date (measurement date) no earlier than the end of the employer's prior fiscal year, consistently applied from period to period.

L. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of any significant applicable bond premium or discount. Bond issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

TOWN OF WINDSOR LOCKS, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

M. Fund Equity

Equity in the government-wide financial statements is defined as “net position” and is classified in the following categories:

Net Investment in Capital Assets – This component of net position consists of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets.

Restricted Net Position – Net position is restricted because it is externally imposed by creditors (such as through debt covenants), grantors, contributors or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation.

Unrestricted Net Position – This component consists of net position that does not meet the definition of “restricted” or “net investment in capital assets.”

The equity of the fund financial statements is defined as “fund balance” and is classified in the following categories:

Nonspendable Fund Balance – This represents amounts that cannot be spent due to form (e.g., inventories and prepaid amounts).

Restricted Fund Balance – This represents amounts constrained for a specific purpose by external parties, such as grantors, creditors, contributors or laws and regulations of their governments.

Committed Fund Balance – This represents amounts constrained for a specific purpose by a government using its highest level of decision-making authority (Windsor Locks Board of Finance and Town Meeting). Amounts can be committed, modified or rescinded by resolution of the Board of Finance or vote at Town Meeting.

Assigned Fund Balance – This includes amounts constrained for the intent to be used for a specific purpose by a governing board or a body or official that has been delegated authority to assign amounts by the Town Charter (Windsor Locks Finance Director and Board of Education Business Manager).

Unassigned Fund Balance – This represents fund balance in the General Fund in excess of nonspendable, restricted, committed and assigned fund balance. If another governmental fund has a fund balance deficit, it is reported as a negative amount in unassigned fund balance.

TOWN OF WINDSOR LOCKS, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

N. Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses and during the reporting period. Actual results could differ from those estimates.

O. Adoption of New Accounting Standards

GASB Statement No. 87, *Leases*

In June 2017, the GASB issued GASB Statement No. 87, *Leases*. This standard requires the recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and as inflows of resources or outflows of resources recognized based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this standard, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. The Town adopted the requirements of the guidance effective July 1, 2021 and has applied the provisions of this standard to the beginning of the period of adoption.

NOTE 2 STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary Information

The Town adheres to the following procedures in establishing the budgetary data included in the general fund financial statements. On or before February 1 of each year, each officer and the head of each office, board or commission supported wholly or in part from Town funds, files a detailed estimate of the expenditures to be made and revenues to be collected in the ensuing year with the Board of Finance.

The Board of Finance then prepares a proposed general Town budget and tax mill rate, holds a public hearing and presents the budget to the annual Town budget meeting, at which time it is legally adopted.

Funds for any additional appropriations less than \$10,000 or any emergency appropriations shall be drawn as directed by the Board of Finance from any available fund balance, an approved contingency fund or funds received or to be received from State, Federal, or other sources.

Additional appropriations in excess of \$10,000 (except for emergency situations) require Town Meeting approval. Appropriations for capital expenditures in excess of \$200,000, to be funded by borrowing, require a referendum.

TOWN OF WINDSOR LOCKS, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 2 STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (CONTINUED)

A. Budgetary Information (Continued)

Formal budgetary integration is employed as a management control device during the year.

The legal level of control (the level at which expenditures may not legally exceed appropriations) is at the department level.

The Board of Education, which is not a separate legal entity but a department of the Town, is authorized under state law to make any transfers required within their budget at their discretion. Any additional appropriations must have Board of Education, Board of Finance and Town Meeting approval (in excess of \$10,000 in the aggregate for the year). During the year ended June 30, 2022, the Town approved additional appropriations of \$19,120 from other anticipated revenues.

Encumbrances are recognized as a valid and proper charge against a budget appropriation in the year in which the purchase order, contract or other commitment is issued, and, accordingly, encumbrances outstanding at year end are reported in budgetary reports as expenditures in the current year. Generally, all unencumbered appropriations lapse at year end, except those for the Capital Projects Funds. Appropriations for capital projects are continued until completion of applicable projects, even when projects extend more than one fiscal year.

B. Fund Deficits

The Police Revolving Fund, a nonmajor special revenue fund, had a fund deficit of \$161,107, which will be financed by charges for services.

NOTE 3 CASH, CASH EQUIVALENTS, AND INVESTMENTS

The deposit of public funds is controlled by the Connecticut General Statutes (Section 7-402). Deposits may be made in a "qualified public depository" as defined by Statute or, in amounts not exceeding the Federal Deposit Insurance Corporation insurance limit, in an "out of state bank" as defined by the Statutes, which is not a "qualified public depository."

The Connecticut General Statutes (Section 7-400) permit municipalities to invest in: 1) obligations of the United States and its agencies, 2) highly rated obligations of any state of the United States or of any political subdivision, authority or agency thereof, and 3) shares or other interests in custodial arrangements or pools maintaining constant net asset values and in highly rated no-load open end money market and mutual funds (with constant or fluctuating net asset values) whose portfolios are limited to obligations of the United States and its agencies, and repurchase agreements fully collateralized by such obligations. Other provisions of the Statutes cover specific municipal funds with particular investment authority. The provisions of the Statutes regarding the investment of municipal pension funds do not specify permitted investments. Therefore, investment of such funds is generally controlled by the laws applicable to fiduciaries and the provisions of the applicable plan.

TOWN OF WINDSOR LOCKS, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 3 CASH, CASH EQUIVALENTS, AND INVESTMENTS (CONTINUED)

The Statutes (Sections 3-24f and 3-27f) also provide for investment in shares of the State Short-Term Investment Fund (STIF). This investment pool is under the control of the State Treasurer, with oversight provided by the Treasurer's Cash Management Advisory Board, and is regulated under the State Statutes and subject to annual audit by the Auditors of Public Accounts. Investment yields are accounted for on an amortized-cost basis with an investment portfolio that is designed to attain a market-average rate of return throughout budgetary and economic cycles. Investors accrue interest daily based on actual earnings, less expenses and transfers to the designated surplus reserve, and the fair value of the position in the pool is the same as the value of the pool shares.

Deposits

Deposit Custodial Credit Risk

Custodial credit risk is the risk that, in the event of a bank failure, the Town's deposit will not be returned. The Town does not have a deposit policy for custodial credit risk. The deposit of public funds is controlled by the Connecticut General Statutes. Deposits may be placed with any qualified public depository that has its main place of business in the State of Connecticut. Connecticut General Statutes require that each depository maintain segregated collateral (not required to be based on a security agreement between the depository and the municipality and, therefore, not perfected in accordance with federal law) in an amount equal to a defined percentage of its public deposits based upon the depository's risk-based capital ratio.

Based on the criteria described in GASB Statement No. 40, *Deposits and Investment Risk Disclosures*, \$15,144,383 of the Town's bank balance of \$22,211,178 was exposed to custodial credit risk as follows:

Uninsured and Uncollateralized	\$ 13,571,941
Uninsured and Collateral Held by the Pledging Bank's Trust Department, Not in The Town's Name	<u>1,572,442</u>
Total Amount Subject to Custodial Credit Risk	<u><u>\$ 15,144,383</u></u>

TOWN OF WINDSOR LOCKS, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 3 CASH, CASH EQUIVALENTS, AND INVESTMENTS (CONTINUED)

Deposits (Continued)

Cash Equivalents

At June 30, 2022, the Town's cash equivalents amounted to \$23,987,162. The following table provides a summary of the Town's cash equivalents (excluding U.S. government guaranteed obligations) as rated by nationally recognized statistical rating organizations. The pools all have maturities of less than one year.

	<u>Standard & Poor's</u>
State Short-Term Investment Fund (STIF)	AAAm

Money Market Funds*

*Not rated

Investments

As of June 30, 2022, the Town had the following investments:

Investment Type	Credit Rating	Amount	Investment Maturities (Years)		
			Less Than 1	1-10	More Than 10
Interest-Bearing Investments:					
Corporate Bonds	Aaa	\$ 112,898	\$ -	\$ 112,898	\$ -
Corporate Bonds	Aa1	454,790	-	454,790	-
Corporate Bonds	Aa3	467,805	-	467,805	-
Corporate Bonds	A1	500,375	-	500,375	-
U.S. Government Agencies	Aaa	1,172,573	-	1,172,573	-
Certificates of Deposit	*	6,512,404	1,455,321	5,057,083	-
		9,220,845	\$ 1,455,321	\$ 7,765,524	\$ -
Other Investments:					
Mutual Funds	n/a	3,957,108			
Total Investments		\$ 13,177,953			

*Subject to coverage by Federal Depository Insurance and collateralization.

Interest Rate Risk

The Town limits their maximum final stated maturities to five years, unless specific authority is given to exceed. To the extent possible, the Town will attempt to match its investments with anticipated cash flow requirements.

TOWN OF WINDSOR LOCKS, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 3 CASH, CASH EQUIVALENTS, AND INVESTMENTS (CONTINUED)

Credit Risk - Investments

As indicated above, State Statutes limit the investment options of cities and towns. The Town has no investment policy that would further its investment choices.

Concentration of Credit Risk

At the time of acquisition, no more than 10% of the overall portfolio may be invested in deposits with a single bank, unless the deposits are fully insured or fully collateralized, or in repurchase agreements for a period longer than two days conducted through a single dealer.

Custodial Credit Risk

Custodial credit risk for an investment is the risk that, in the event of the failure of the counterparty (the institution that pledges collateral or repurchase agreement securities to the Town or that sells investments to or buys them for the Town), the Town will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Town does not have a policy for custodial credit risk. At June 30, 2022, the Town did not have any uninsured and unregistered securities held by the counterparty, or by its trust department or agent, that were not in the Town's name.

Fair Value Measurements

The Town categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements); followed by quoted prices in inactive markets or for similar assets or with observable inputs (Level 2 measurements); and the lowest priority to unobservable inputs (Level 3 measurements). The Town has the following recurring fair value measurements as of June 30, 2022:

	June 30, 2022	Fair Value Measurements Using		
		Level 1	Level 2	Level 3
Investments by Fair Value Level:				
Corporate Bonds	\$ 1,535,868	\$ 1,535,868	\$ -	\$ -
U.S. Government Agencies	1,172,573	1,172,573	-	-
Mutual Funds	3,957,108	3,957,108	-	-
Total Investments by Fair Value Level	6,665,549	\$ 6,665,549	\$ -	\$ -
Total Investments Measured at Fair Value	6,665,549			
Investments measured at amortized cost:				
Certificates of Deposit	6,512,404			
Total Investments	\$ 13,177,953			

Debt and equity securities classified in Level 1 of the fair value hierarchy are valued using prices quoted in active markets for those securities. Certificates of deposit are measured at amortized cost.

TOWN OF WINDSOR LOCKS, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 4 RECEIVABLES

Receivables as of year-end for the Town's individual major funds and nonmajor, internal service and fiduciary funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	General	Sewer Administration	Special Grants	Special Education Grants	Nonmajor and Other Funds	Total
Receivables:						
Taxes	\$ 1,157,637	\$ -	\$ -	\$ -	\$ -	\$ 1,157,637
Interest	418,139	157,687	-	-	-	575,826
Accounts	73,906	3,736	-	-	1,606,779	1,684,421
Sewer Use	-	306,294	-	-	-	306,294
Intergovernmental	245,456	-	480,575	271,939	220,185	1,218,155
Gross Receivables	1,895,138	467,717	480,575	271,939	1,826,964	4,942,333
Less Allowance for Uncollectibles	(115,277)	(4,500)	-	-	-	(119,777)
Total Receivables, Net	<u>\$ 1,779,861</u>	<u>\$ 463,217</u>	<u>\$ 480,575</u>	<u>\$ 271,939</u>	<u>\$ 1,826,964</u>	<u>\$ 4,822,556</u>

During the year ended June 30, 2018, the Town entered into a \$4,000,000 Brownfield Loan agreement with the State of Connecticut Department of Economic and Community Development, to redevelop the Montgomery Mill. In accordance with the promissory note, the agreement requires the Town to make payments of \$25,161, inclusive of interest at 1% per annum, per month commencing 60 months after the initial funding was advanced to the Town. The outstanding principal, plus all accrued and unpaid interest on the note, shall be forgiven upon the issuance of a final certificate of occupancy for the entire project to the satisfaction of the State.

Additionally, the Town has entered into a mirrored agreement with BC Montgomery Mills LLC, a Connecticut Limited Liability Company (sub-recipient), whereby the sub-recipient is responsible to make payments to the Town that equal the amounts the Town is required to make to the State of Connecticut. Furthermore, the Town has agreed to forgive the loan with the sub-recipient upon the issuance of a final certificate of occupancy for the entire project.

As of June 30, 2022, the Town has recorded a Brownfield note receivable and a Brownfield note payable in the statement of net position for the Governmental Activities of \$4,000,000.

TOWN OF WINDSOR LOCKS, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 5 CAPITAL ASSETS

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

	Beginning Balance	Transfers	Increases	Decreases	Ending Balance
Governmental Activities:					
Capital Assets Not Being Depreciated:					
Land	\$ 5,907,635	\$ -	\$ 604,001	\$ -	\$ 6,511,636
Construction In Progress	15,623,327	(536,303)	4,946,640	-	20,033,664
Total Capital Assets Not Being Depreciated	21,530,962	(536,303)	5,550,641	-	26,545,300
Capital Assets Being Depreciated:					
Buildings	15,274,217	-	147,665	-	15,421,882
Building Improvements	48,484,402	247,532	22,815	-	48,754,749
Land Improvements	3,066,473	22,696	94,743	-	3,183,912
Machinery and Equipment	17,990,334	266,075	283,588	(16,962)	18,523,035
Right to use Machinery and Equipment	462,697	-	219,308	-	682,005
Vehicles	7,130,528	-	159,648	-	7,290,176
Furniture and Fixtures	1,969,760	-	-	-	1,969,760
Infrastructure	42,288,161	-	-	-	42,288,161
Total Capital Assets Being Depreciated	136,666,572	536,303	927,767	(16,962)	138,113,680
Less: Accumulated Depreciation for:					
Buildings	(8,647,700)	-	(205,005)	-	(8,852,705)
Building Improvements	(15,205,589)	-	(990,840)	-	(16,196,429)
Land Improvements	(1,498,251)	-	(99,243)	-	(1,597,494)
Machinery and Equipment	(11,921,050)	-	(697,410)	4,523	(12,613,937)
Right to use Machinery and Equipment	-	-	(121,849)	-	(121,849)
Vehicles	(4,136,174)	-	(374,612)	-	(4,510,786)
Furniture and Fixtures	(310,603)	-	(99,039)	-	(409,642)
Infrastructure	(18,648,523)	-	(577,141)	-	(19,225,664)
Total Accumulated Depreciation	(60,367,890)	-	(3,165,139)	4,523	(63,528,506)
Total Capital Assets Being Depreciated, Net	76,298,682	536,303	(2,237,372)	(12,439)	74,585,174
Governmental Activities Capital Assets, Net	\$ 97,829,644	\$ -	\$ 3,313,269	\$ (12,439)	\$ 101,130,474

TOWN OF WINDSOR LOCKS, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 5 CAPITAL ASSETS (CONTINUED)

Depreciation expense was charged to functions/programs as follows:

General Government	\$ 222,745
Public Safety	371,350
Public Works	1,186,255
Recreation	55,180
Education	1,329,609
Total	<u>\$ 3,165,139</u>

NOTE 6 INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

Individual fund interfund receivable and payable balances at June 30, 2022 are as follows:

Receivable Fund	Payable Fund	Amount
General Fund	Sewer Administration Fund	\$ 56,811
	Special Education Grants Fund	2,241,505
	OPEB Trust Fund	1,240
	Internal Service Funds	531
	Nonmajor Governmental Funds	302,106
		<u>2,602,193</u>
Sewer Administration Fund	Capital Projects Fund	769,058
Capital Projects Fund	General Fund	1,116,590
Special Grants Fund	General Fund	1,585,010
Nonmajor Governmental Funds	General Fund	192,502
Internal Service Fund	Nonmajor Governmental Funds	1,860
	OPEB Trust Fund	408,808
		<u>410,668</u>
		<u>\$ 6,676,021</u>

Most interfund receivables and payables are the result of regularly recurring transactions and represent temporary balances.

TOWN OF WINDSOR LOCKS, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 6 INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS (CONTINUED)

	Transfers In		Total
	General Fund	Capital Projects	Transfers Out
Transfers Out:			
General Fund	\$ -	\$ 1,243,369	\$ 1,243,369
Sewer Administration Fund	667,163	620,000	1,287,163
Capital Projects	10,000	-	10,000
Nonmajor Governmental	209,120	65,000	274,120
Total Transfers Out	<u>\$ 886,283</u>	<u>\$ 1,928,369</u>	<u>\$ 2,814,652</u>

Most transfers represent routine transactions that occur annually to move resources from one fund to another.

NOTE 7 LONG-TERM DEBT

Changes in Long-Term Liabilities

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

	Beginning Balance *	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities:					
Bonds and Serial Notes Payable:					
General Obligation Bonds	\$ 21,785,000	\$ 20,000,000	\$ 1,980,000	\$ 39,805,000	\$ 1,990,000
Direct Borrowings:	-	-	-	-	-
Clean Water Notes	93,645	-	93,645	-	-
Bond Premiums	910,562	649,093	157,100	1,402,555	-
Total	<u>22,789,207</u>	<u>20,649,093</u>	<u>2,230,745</u>	<u>41,207,555</u>	<u>1,990,000</u>
Direct Borrowings:					
Finance Arrangements	493,836	-	235,647	258,189	140,267
Lease Liability	462,697	219,308	119,437	562,568	123,668
Brownfield Note Payable	4,000,000	-	-	4,000,000	4,000,000
Net Pension Liability	18,221,831	-	7,512,951	10,708,880	-
Net OPEB Liability	-	75,131	-	75,131	-
MERS Prior Service Costs	10,230	-	10,230	-	-
Compensated Absences	1,229,857	11,419	192,949	1,048,327	114,711
Contingent Liability	-	911,412	-	911,412	-
Claims Payable	<u>368,500</u>	<u>131,500</u>	<u>-</u>	<u>500,000</u>	<u>-</u>
Total Governmental Activities Long-Term Liabilities	<u>\$ 47,576,158</u>	<u>\$ 21,997,863</u>	<u>\$ 10,301,959</u>	<u>\$ 59,272,062</u>	<u>\$ 6,368,646</u>

*Balance has been restated to reflect the implementation of GASB 87, *Leases*.

TOWN OF WINDSOR LOCKS, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 7 LONG-TERM DEBT (CONTINUED)

Changes in Long-Term Liabilities (Continued)

The following is a summary of bond and note issues at June 30, 2022:

Description	Date of Issue	Date of Maturity	Interest Rate (%)	Amount of Original Issue	Balance Outstanding June 30, 2022
Bonds/Notes:					
Town:					
Refunding Bond	7/1/2014	8/1/2024	2.0-3.0	\$ 3,400,000	\$ 663,478
General Obligation	3/16/2016	3/15/2036	2.0-4.0	2,941,500	2,054,430
General Obligation	3/13/2018	3/15/2038	3.0-4.0	1,841,000	1,370,535
General Obligation	3/6/2020	10/1/2039	2.0-4.0	3,992,000	3,364,646
General Obligation	6/1/2022	7/15/2051	4.25-5.0	20,000,000	20,000,000
Schools:					
Refunding Bond	7/1/2014	8/1/2024	2.0-3.0	3,185,000	621,522
General Obligation	3/16/2016	3/15/2036	2.0-4.0	6,608,500	4,615,570
General Obligation	3/13/2018	3/15/2038	3.0-4.0	1,419,000	1,056,377
General Obligation	3/6/2020	10/1/2039	2.0-4.0	1,078,000	908,589
Sewer:					
General Obligation	3/13/2018	3/15/2038	3.0-4.0	4,625,000	3,443,088
General Obligation	3/6/2020	10/1/2039	2.0-4.0	2,025,000	1,706,765
					<u><u>\$ 39,805,000</u></u>

All long-term liabilities are generally liquidated by the General Fund.

The Town issued general obligation bonds of \$20,000,000 on June 1, 2022, with an interest rate of 4.25-5.0% that matures on July 15, 2051.

The following is a summary of long-term debt principal and interest maturities:

<u>Year Ending June 30.</u>	Bonds	
	Principal	Interest
2023	\$ 1,990,000	\$ 1,173,485
2024	2,685,000	1,420,619
2025	2,685,000	1,315,944
2026	2,265,000	1,217,669
2027	2,265,000	1,135,169
2028-2032	9,245,000	4,554,193
2033-2037	7,725,000	2,942,093
2038-2042	4,055,000	1,823,298
2043-2047	3,450,000	1,095,836
2048-2052	3,440,000	364,861
Total	<u><u>\$ 39,805,000</u></u>	<u><u>\$ 17,043,167</u></u>

TOWN OF WINDSOR LOCKS, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 7 LONG-TERM DEBT (CONTINUED)

Capital Projects

As of June 30, 2022, the Town had authorized unissued bonds of \$17,544,691 available to fund capital projects.

Debt Limit

The Town's indebtedness does not exceed the legal debt limitations as established by Connecticut General Statutes as reflected in the following schedule:

<u>Category</u>	<u>Debt Limitation</u>	<u>Indebtedness</u>	<u>Balance</u>
General Purpose	\$ 87,130,510	\$ 41,983,089	\$ 45,147,421
Schools	174,261,020	10,216,749	164,044,271
Sewers	145,217,516	5,149,853	140,067,663
Urban Renewal	125,855,181	-	125,855,181
Pension Deficit	116,174,013	-	116,174,013

The total overall statutory debt limit for the Town is equal to seven times annual receipts from taxation, \$271.0 million.

The indebtedness reflected above includes bonds outstanding in addition to the amount of bonds authorized and unissued against which bond anticipation notes are issued and outstanding.

Finance Arrangements

The Town has entered into several finance arrangements for the purchase of various equipment.

The following is a schedule of the future payments under these arrangements as of June 30, 2022:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 140,267	\$ 4,799	\$ 145,066
2024	117,922	2,424	120,346
Total	<u>\$ 258,189</u>	<u>\$ 7,223</u>	<u>\$ 265,412</u>

TOWN OF WINDSOR LOCKS, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 7 LONG-TERM DEBT (CONTINUED)

Brownfield Note Payable

During the year ended June 30, 2018, the Town entered into a \$4,000,000 Brownfield Loan agreement with the State of Connecticut Department of Economic and Community Development, to redevelop the Montgomery Mill. The agreement requires the Town to make payments in accordance with a promissory note of \$25,161, inclusive of interest at 1% per annum, per month commencing 60 months after the initial funding was advanced to the Town. The outstanding principal, plus all accrued and unpaid interest on the note, shall be forgiven upon the issuance of a final certificate of occupancy for the entire project to the satisfaction of the State.

Lease Liability

The Town leases equipment under long-term, noncancelable lease agreements. The leases expire at various dates through 2028.

Total minimum lease payments under lease agreements are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 123,668	\$ 1,354	\$ 125,022
2024	102,399	1,023	103,422
2025	103,810	752	104,562
2026	105,251	475	105,726
2027	106,512	191	106,703
2028	20,928	5	20,933
Total	<u>\$ 562,568</u>	<u>\$ 3,800</u>	<u>\$ 566,368</u>

TOWN OF WINDSOR LOCKS, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 8 FUND BALANCE

The components of fund balance for governmental funds at June 30, 2022 are as follows:

	General Fund	Sewer Administration Fund	Capital Projects Fund	Special Grants Fund	Nonmajor Governmental Funds	Total
Fund Balances:						
Nonspendable:						
Endowment	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000
Inventories	-	-	-	-	11,768	11,768
Restricted for:						
Highway Projects	-	-	-	-	1,198,365	1,198,365
Grants	-	-	-	225,405	625,094	2,618,253
Student Activities	-	-	-	-	243,926	243,926
Tif District	-	-	-	-	179,901	179,901
Committed to:						
Sewer Use	-	2,900,957	-	-	-	2,900,957
Capital Projects	-	-	20,470,345	-	-	20,470,345
Public Safety	-	-	-	-	47,890	47,890
Health and Welfare	-	-	-	-	13,361	13,361
Recreation	-	-	-	-	74,412	74,412
Assigned to:						
Future Years Budget	2,596,845	-	-	-	-	2,596,845
Tax Stabilization	1,400,000	-	-	-	-	1,400,000
Education - Encumbrances	308,625	-	-	-	-	308,625
Unassigned	12,781,599	-	(736,877)	-	(164,048)	11,880,674
Total Fund Balances	<u>\$ 17,087,069</u>	<u>\$ 2,900,957</u>	<u>\$ 19,733,468</u>	<u>\$ 225,405</u>	<u>\$ 2,233,669</u>	<u>\$ 43,948,322</u>

Encumbrances of \$121,253 are contained in the above table in the assigned category of the General Fund.

NOTE 9 RISK MANAGEMENT

The Town is exposed to various risks of loss including torts; public official liabilities; police liability; heart and hypertension claims; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and natural disasters. The Town purchases commercial insurance for all risks of loss except medical insurance. The Town established an internal service fund, the medical insurance fund, to account for and finance the retained risk of loss for the Town's medical benefits claims. There has not been a significant reduction in coverage in the fiscal year July 1, 2021 to June 30, 2022.

TOWN OF WINDSOR LOCKS, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 9 RISK MANAGEMENT (CONTINUED)

A third party (Anthem Blue Cross & Blue Shield) administers the medical and dental insurance plan for which the Town pays a fee. The insurance fund provides coverage for most Town employees. The Town has purchased a separate stop loss policy to provide reinsurance protection on any individual claim that exceeds \$125,000. During the year, actual or settled claims exceeded the liability limits established at the start of the plan year. As a result, the Town utilized the funds in the Insurance Reserve Fund to cover the excess liabilities that manifested themselves in the recently completed plan year.

The medical insurance fund is substantially funded by the Town's General Fund based upon estimates surrounding the number of enrolled employees and type of coverage selected (single or family). These estimates are also influenced by emerging trends in the insurance market as well as the value of the administrative fees accessed by the Town's third-party administrator and stop loss provider. The claims liability reported is based on the requirements of GASB Statements No. 10 and 30, which require a liability for claims to be reported if information prior to the issuance of the financial statement indicates that it is possible that a liability has been incurred at the date of the financial statements and the amount of the possible loss can be reasonably estimated. The amount of the claim accrual is based on the ultimate cost of settling those claims incurred by enrolled employees and their dependents, which include past experience data, inflation and other economic factors and societal factors and incremental claim adjustment expenses, net of estimated subrogation recoveries. The claim accrual does not include the allocated or unallocated claims adjustment expenses.

An analysis of the activity in the claims liability is as follows:

Medical Insurance Fund	Balance July 1	Current Year Claims and Changes in Estimates	Claims Payments	Balance June 30
2020-2021	\$ 316,000	\$ 5,046,993	\$ 5,003,693	\$ 359,300
2021-2022	359,300	5,902,594	5,616,894	645,000

The Town has Connecticut Interlocal Risk Management Agency (CIRMA) for workers compensation coverage. The policy is subject to payroll audit at the close of the coverage period. CIRMA retains \$1,000,000 per occurrence. To limit liability, the Town has additional umbrella coverage provided by CIRMA in variable amounts per occurrence. Settled claims have not exceeded the funds coverage and the commercial coverage has not been exceeded in any of the past three fiscal years.

TOWN OF WINDSOR LOCKS, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 9 RISK MANAGEMENT (CONTINUED)

These Claims Payable liabilities are cases that are estimated and negotiated by legal counsel. They are paid from the General Fund when due. An analysis of claim activity is as follows:

Claims Payable	Balance July 1	Current Year Claims and Changes in Estimates	Claims Payments	Balance June 30
2020-2021	\$ 93,500	\$ 275,000	\$ -	\$ 368,500
2021-2022	368,500	131,500	-	500,000

NOTE 10 PENSION PLANS

Municipal Employees' Retirement System

A. Plan Description

All full-time employees except teachers who are eligible to participate in the State of Connecticut Teachers' Retirement System, participate in the Municipal Employees' Retirement System (MERS). MERS is a cost-sharing multiple-employer public employee retirement system established by the State of Connecticut and administered by the State Retirement Commission to provide pension benefits to employees of participating municipalities. Chapters 7-425 to 7-451 of the State of Connecticut General Statutes, which can be amended by legislative action, establishes MERS benefits, member contribution rates and other plan provisions. MERS is considered to be part of the State of Connecticut's financial reporting entity and is included in the State's financial reports as a pension trust fund. Those reports can be obtained at www.ct.gov.

B. Benefit Provisions

The plan provides retirement, disability and death benefits and annual cost-of-living adjustments to plan members and their beneficiaries. Employees are eligible to retire at age 55 with 5 years of continuous active service, or 15 years of active non-continuous aggregate service. In addition, compulsory retirement is at age 65 for police and fire members. Employees under the age of 55 are eligible to retire with 25 years of service under certain conditions.

TOWN OF WINDSOR LOCKS, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 10 PENSION PLANS (CONTINUED)

Municipal Employees' Retirement System (Continued)

B. Benefit Provisions (Continued)

Normal Retirement

For members not covered by social security, retirement benefits are calculated as 2% of the average of the three highest paid years of service times the years of service. For members covered by social security, retirement benefits are calculated as 1 1/2% of the average of the three highest paid years of service not in excess of the year's breakpoint plus 2% of average of the three highest paid years of service in excess of the year's breakpoint, times years of service. The year's breakpoint is defined as \$10,700 increased by 6.0% each year after 1982, rounded to the nearest multiple of \$100. Maximum benefit is 100% of average final compensation and the minimum benefit is \$1,000 annually.

If any member covered by social security retires before age 62, the member's benefit until the member reaches age 62, or a social security disability award is received, is computed as if the member is not under social security.

Early Retirement

Members must have 5 years of continuous or 15 years of active aggregate service. Benefits are calculated as a service retirement allowance on the basis of the average of the three highest paid years of service to the date of termination. Deferred to normal retirement age, or an actuarially reduced allowance may begin at the time of separation.

Disability Retirement - Service Connected

This applies to employees who are totally and permanently disabled and such disability has arisen out of and in the course of employment with the municipality. Disability due to heart and hypertension in the case of fire and police, who began employment prior to July 1, 1996, is presumed to have been suffered in the line of duty. Benefits are calculated as a service retirement allowance based on compensation and service to the date of the disability with a minimum benefit (including worker's compensation benefits) of 50% of compensation at the time of disability.

Disability Retirement - Non-Service Connected

This applies to employees who have 10 years of service and are totally and permanently disabled. Benefits are calculated as a service retirement allowance based on compensation and service to the date of the disability.

Pre-Retirement Death Benefit

The plan offers a lump-sum return of contributions with interest or if vested and married, the surviving spouse will receive a lifetime benefit.

TOWN OF WINDSOR LOCKS, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 10 PENSION PLANS (CONTINUED)

Municipal Employees' Retirement System (Continued)

C. Contributions

Member

Contributions for members not covered by social security are 6% of compensation; for members covered by social security, 3.25% of compensation up to the social security taxable wage base plus 6%, if any, in excess of such base.

Employer

Participating employers make annual contributions consisting of a normal cost contribution, a contribution for the amortization of the net unfunded accrued liability and a prior service amortization payment, which covers the liabilities of MERS not met by member contributions. In addition, there is also an annual administrative fee per active and retired member.

D. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2022, the Town reports a liability of \$10,708,880 for its proportionate share of the net pension liability. The net pension liability was measured at June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation at June 30, 2020. The actuarial assumptions used in the June 30, 2021 valuation were based on results of an actuarial experience study for the period July 1, 2012 through June 30, 2017. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participants, actuarially determined. At June 30, 2022, the Town's proportion was 1.51%. The decrease in proportion from the prior year was 0.13%.

For the year ended June 30, 2022, the Town recognized pension expense of \$2,128,936. At June 30, 2021, the Town reported deferred outflows of resources related to pension from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Net Difference Between Projected and Actual		
Earnings on Pension Plan Investments	\$ -	\$ 4,629,134
Change in Proportionate Share	442,750	791,272
Change of Assumptions	1,425,947	-
Net Difference Between Projected and Actual		
Actuarial Experience	898,980	1,525,811
Town Contributions Subsequent to the		
Measurement Date	2,148,457	-
Total	<u>\$ 4,916,134</u>	<u>\$ 6,946,217</u>

TOWN OF WINDSOR LOCKS, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 10 PENSION PLANS (CONTINUED)

Municipal Employees' Retirement System (Continued)

D Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

Amounts reported as deferred outflows of resources related to Town contributions after the measurement date will be recognized as a reduction of the net pension liability in the subsequent year. Amounts reported as deferred outflows of resources related to pension will be recognized in pension expense as follows:

<u>Year Ending June 30,</u>	<u>Amount</u>
2023	\$ 299,928
2024	(1,489,315)
2025	(1,408,892)
2026	(1,580,261)

E Actuarial Assumptions

The total pension liability was determined by an actuarial valuation as of June 30, 2020, using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Salary Increase	3.50-10.00%, Including Inflation
Investment Rate of Return	7.00%, Net of Pension Plan Investment Expense, Including Inflation

Mortality rates were based on: RP-2014 Combined Mortality Table adjusted to 2006 and projected to 2015 with Scale MP-2017 and projected to 2022 with Scale BB for General Employees.

RP-2014 Blue Collar Mortality Table adjusted to 2006 and projected to 2015 with Scale MP-2017 and projected to 2022 with Scale BB for Police and Fire.

For disabled retirees, the RP-2014 Disabled Mortality Table projected with Scale BB to 2020 was used.

Future cost-of-living adjustments for members who retire on or after January 1, 2002 are 60% of the annual increase in the CPI up to 6%. The minimum annual COLA is 2.5%; the maximum is 6%.

TOWN OF WINDSOR LOCKS, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 10 PENSION PLANS (CONTINUED)

Municipal Employees' Retirement System (Continued)

E. Actuarial Assumptions (Continued)

The long-term expected rate of return on pension plan investments was determined using a statistical analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target asset allocation and best estimates of arithmetic real rates of return for each major class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic Equity	20.0 %	5.3 %
Developed Market International	11.0	5.1
Emerging Market International	9.0	7.4
Core Fixed Income	16.0	1.6
Inflation Linked Bond Fund	5.0	1.3
Emerging Market Debt	5.0	2.9
High Yield Bond	6.0	3.4
Real Estate	10.0	4.7
Private Equity	10.0	7.3
Alternative Investments	7.0	3.2
Liquidity Fund	1.0	0.9
Total	100.0 %	

F. Discount Rate

The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at the actuarially determined contribution rates in the future years. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**TOWN OF WINDSOR LOCKS, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 10 PENSION PLANS (CONTINUED)

Municipal Employees' Retirement System (Continued)

G. Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the Town's proportionate share of the net pension liability, calculated using the current discount rate, as well as what the Town's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Town's Proportionate Share of the Net Pension Liability (Asset)	\$ 18,058,310	\$ 10,708,880	\$ 4,340,798

H. Contingent Liability

During a review of MERS participants and eligibility guidelines, it was discovered that there were some employees who may have been eligible to participate in the MERS program and were not enrolled. The Town is actively working with MERS to resolve this possible error and determine the total obligation amount, which management expects to result in a repayment agreement. The amount reported of \$911,412 is a preliminary estimated amount of what will be due to MERS, and includes employee and employer contributions, interest, and penalties.

Connecticut Teachers' Retirement System – Pension

A. Plan Description

Teachers, principals, superintendents or supervisors engaged in service of public schools are provided with pensions through the Connecticut State Teachers' Retirement System, a cost sharing multiple-employer defined benefit pension plan administered by the Teachers Retirement Board. Chapter 167a of the State Statutes grants authority to establish and amend the benefit terms to the Teachers Retirement Board. The Teachers Retirement Board issues a publicly available financial report that can be obtained at www.ct.gov.

B. Benefit Provisions

The plan provides retirement, disability and death benefits. Employees are eligible to retire at age 60 with 20 years of credited service in Connecticut, or 35 years of credited service including at least 25 years of service in Connecticut.

Normal Retirement

Retirement benefits for employees are calculated as 2% of the average annual salary times the years of credited service (maximum benefit is 75% of average annual salary during the 3 years of highest salary).

TOWN OF WINDSOR LOCKS, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 10 PENSION PLANS (CONTINUED)

Connecticut Teachers' Retirement System – Pension (Continued)

B. Benefit Provisions (Continued)

Early Retirement

Employees are eligible after 25 years of credited service including 20 years of Connecticut service, or age 55 with 20 years of credited service including 15 years of Connecticut service with reduced benefit amounts.

Disability Retirement

Employees are eligible for service-related disability benefits regardless of length of service. Five years of credited service is required for nonservice-related disability eligibility. Disability benefits are calculated as 2% of average annual salary times credited service to date of disability, but not less than 15% of average annual salary, nor more than 50% of average annual salary.

C. Contributions

Per Connecticut General Statutes Section 10-183z (which reflects Public Act 79-436 as amended), contribution requirements of active employees and the State of Connecticut are approved, amended and certified by the State Teachers Retirement Board and appropriated by the General Assembly.

Employer (School Districts)

School District employers are not required to make contributions to the plan.

The statutes require the State of Connecticut to contribute 100% of each school districts' required contributions, which are actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of the benefits earned by employees during the year, with any additional amount to finance any unfunded accrued liability.

For the year ended June 30, 2022, the amount of "on-behalf" contributions made by the State was \$4,818,695 and is recognized in the General Fund as intergovernmental revenues and education expenditures.

Employees

Effective July 1, 1992, each teacher is required to contribute 6% of salary for the pension benefit.

Effective January 1, 2018, the required contribution increased to 7% of pensionable salary.

TOWN OF WINDSOR LOCKS, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 10 PENSION PLANS (CONTINUED)

Connecticut Teachers' Retirement System – Pension (Continued)

D. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2022, the Town reports no amounts for its proportionate share of the net pension liability, and related deferred outflows and inflows, due to the statutory requirement that the State pay 100% of the required contribution. The amount recognized by the Town as its proportionate share of the net pension liability, the related state support, and the total portion of the net pension liability that was associated with the Town were as follows:

Town's Proportionate Share of the Net Pension Liability	\$ -
State's Proportionate Share of the Net Pension Liability Associated with the Town	57,547,610
Total	<u>\$ 57,547,610</u>

The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2020 and rolled forward to the measurement date. At June 30, 2022, the Town has no proportionate share of the net pension liability.

For the year ended June 30, 2022, the Town recognized pension expense and revenue of \$3,714,832 in Exhibit II.

E. Actuarial Assumptions

The total pension liability was determined by an actuarial valuation as of June 30, 2020, using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Salary Increase	3.00-6.50%, Including Inflation
Investment Rate of Return	6.90%, Net of Pension Plan Investment Expense, Including Inflation

Mortality rates were based on the PubT-2010 Healthy Retiree Table (adjusted 105% for males and 103% for females at ages 82 and above), projected generationally with MP-2019 for the period after service retirement.

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the five-year period ending June 30, 2019.

TOWN OF WINDSOR LOCKS, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 10 PENSION PLANS (CONTINUED)

Connecticut Teachers' Retirement System – Pension (Continued)

E. Actuarial Assumptions (Continued)

Assumption changes since the prior year are as follows:

- There were no changes in assumptions that affected the measurement of the TPL since the prior measurement date.

Benefit changes since the prior year are as follows:

- There were no changes in benefit provisions that affected the measurement of the TPL since the prior measurement date.

Cost-of-Living Allowance

For teachers who retired prior to September 1, 1992, pension benefit adjustments are made in accordance with increases in the Consumer Price Index, with a minimum of 3% and a maximum of 5% per annum.

For teachers who were members of the Teachers' Retirement System before July 1, 2007 and retire on or after September 1, 1992, pension benefit adjustments are made that are consistent with those provided for Social Security benefits on January 1 of the year granted, with a maximum of 6% per annum. If the return on assets in the previous year was less than 8.5%, the maximum increase is 1.5%.

For teachers who were members of the Teachers' Retirement System after July 1, 2007, pension benefit adjustments are made that are consistent with those provided for Social Security benefits on January 1 of the year granted, with a maximum of 5% per annum. If the return on assets in the previous year was less than 11.5%, the maximum increase is 3%, and if the return on the assets in the previous year was less than 8.5%, the maximum increase is 1.0%.

TOWN OF WINDSOR LOCKS, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 10 PENSION PLANS (CONTINUED)

Connecticut Teachers' Retirement System – Pension (Continued)

E. Actuarial Assumptions (Continued)

Long-Term Rate of Return

The long-term expected rate of return on pension plan investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The current capital market assumptions and the target asset allocation as provided by the State of Connecticut Treasurer's Office are summarized in the following table:

Asset Class	Expected Return	Target Allocation
Domestic Equity Fund	5.6 %	20.0 %
Developed Market Intl. Stock Fund	6.0	11.0
Emerging Market Intl. Stock Fund	7.9	9.0
Core Fixed Income Fund	2.1	16.0
Inflation Linked Bond Fund	1.1	5.0
Emerging Market Debt Fund	2.7	5.0
High Yield Bond Fund	4.0	6.0
Real Estate Fund	4.5	10.0
Private Equity	7.3	10.0
Alternative Investments	2.9	7.0
Liquidity Fund	0.4	1.0
Total		<u>100.0 %</u>

F. Discount Rate

The discount rate used to measure the total pension liability was 6.90%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that State contributions will be made at the actuarially determined contribution rates in the future years. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

G. Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The Town's proportionate share of the net pension liability is \$-0- and, therefore, the change in the discount rate would only impact the amount recorded by the State of Connecticut.

TOWN OF WINDSOR LOCKS, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 10 PENSION PLANS (CONTINUED)

Connecticut Teachers' Retirement System – Pension (Continued)

H. Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued financial statements available at www.ct.gov.

I. Other Information

Additional information is included in the required supplementary information section of the financial statements. A schedule of contributions is not presented as the Town has no obligation to contribute to the plan.

Aggregate Pension Information

The Town recognized pension expense of \$5,843,768 related to pension plans as of and for the year ended June 30, 2022.

NOTE 11 POSTEMPLOYMENT HEALTHCARE PLAN

Retiree Health Plan

A. Summary of Significant Accounting Policies

Basis of Accounting

The financial statements of the Retiree Health Plan (RHP) are prepared using the accrual basis of accounting. Plan member contributions are recognized in the period in which the contributions are due. Employer contributions are recognized when due and the employer has made a formal commitment to provide the contributions. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan. Administrative costs of the plan are paid by the Town.

B. Plan Description

The RHP is a single-employer defined benefit healthcare plan administered by the Town of Windsor Locks. The RHP provides medical benefits to eligible retirees and their spouses. Employees with medical benefits of the Town are eligible to participate in the plan, subject to contract negotiation. Benefit provisions are established through negotiations between the Town and the various unions representing the employees.

The plan is considered to be part of the Town's financial reporting entity and is included in the Town's financial report as the Other Postemployment Benefits Trust Fund. The plan does not issue a stand-alone financial report.

Management of the post-employment benefits plan is vested with the Director of Finance. Policy oversight is provided by the OPEB Board of Trustees, which consists of seven members: 2 Board of Finance members, 1 Board of Education member, 1 Board

**TOWN OF WINDSOR LOCKS, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 11 POSTEMPLOYMENT HEALTHCARE PLAN (CONTINUED)

Retiree Health Plan (Continued)

B. Plan Description (Continued)

of Selectman member, the Superintendent of Schools, the Board of Education Business Manager and the Finance Director.

At July 1, 2021, plan membership consisted of the following:

	Retiree Health Plan
Retired Members and Their Spouses	\$ 34
Active Plan Members	307
Total Participants	<u>\$ 341</u>

C. Funding Policy

The contribution requirements of plan members and the Town are also negotiated with the various unions representing the employees. Retired plan members and beneficiaries currently receiving benefits are required to contribute specified amounts monthly towards the cost of health insurance premiums as follows:

Town Employees

The cost per month for Town retirees receiving coverage is dependent upon the negotiated union contract in effect at the date of retirement.

Board of Education Employees

The cost per month for Board of Education retirees receiving coverage is dependent upon the negotiated union contract in effect at the date of retirement.

Employer Contribution

The Town is required to contribute the balance of the current premium cost and may contribute an additional amount as determined by the Town in order to prefund benefits.

D. Investments

Investment Policy

The OPEB Plan's policy in regard to the allocation of invested assets is established and may be amended by the OPEB Board of Trustees by a majority vote of its members. It is the policy of the OPEB Committee to pursue an investment strategy that reduces risk through the prudent diversification of the portfolio across a broad selection of distinct asset classes. The investment policy of the OPEB Board of Trustees aims to monitor the portfolio for positive performance measures while maintaining a low acceptable risk.

TOWN OF WINDSOR LOCKS, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 11 POSTEMPLOYMENT HEALTHCARE PLAN (CONTINUED)

Retiree Health Plan (Continued)

D. Investments (Continued)

Rate of Return

For the year ended June 30, 2022, the annual money-weighted rate of return on investments, net of investment expense, was -15.53%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

E. Net OPEB Liability (Asset) of the Town

The Town's net OPEB liability (asset) was measured as of June 30, 2022. The components of the net OPEB liability of the Town at June 30, 2022 were as follows:

Total OPEB Liability	\$ 3,766,326
Plan Fiduciary Net Position	<u>3,691,195</u>
Net OPEB Liability (Asset)	<u><u>\$ 75,131</u></u>
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	98.01%

Actuarial Assumptions

The total OPEB liability (asset) was determined by an actuarial valuation as of July 1, 2021, rolled forward to June 30, 2022, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.4%
Investment Rate of Return	6.25%, Net of Investment Expenses
Healthcare Cost Trend Rates	6.50% for 2021, Decreasing by 0.20% per Year Down to 4.40% in 2032 and Beyond

Mortality rates for all employees were based on the Pub-2010 Public Retirement Plans Amount-Weighted Mortality Tables (with separate tables for General Employees, Public Safety, and Teachers), projected to the valuation date with Scale MP-2021.

The actuarial assumptions used in the valuation were based on standard tables modified for certain plan features such as eligibility for full and early retirement where applicable and input from the plan sponsor. A full actuarial experience study has not been completed as of June 30, 2022.

TOWN OF WINDSOR LOCKS, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 11 POSTEMPLOYMENT HEALTHCARE PLAN (CONTINUED)

Retiree Health Plan (Continued)

E. Net OPEB Liability (Asset) of the Town (Continued)

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed. Best estimates of the real rates of return for each major asset class are included in the OPEB plan's target asset allocation. The information below is based on arithmetic means. The target allocation and best estimates of arithmetic real rates of return for each major asset as of June 30, 2022 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic Equity	46.60 %	5.50 %
Foreign Equity	12.70	5.75
Domestic Fixed income	37.20	1.25
Foreign Fixed Income	3.50	0.75
Total	100.00 %	

Discount Rate

The discount rate used to measure the total OPEB liability was 6.25%. The projection of cash flows used to determine the discount rate assumed that Town contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

TOWN OF WINDSOR LOCKS, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 11 POSTEMPLOYMENT HEALTHCARE PLAN (CONTINUED)

Retiree Health Plan (Continued)

F. Changes in the Net OPEB Liability (Asset)

	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability (Asset)
	(a)	(b)	(a)-(b)
Balances As of July 1, 2021	\$ 3,750,893	\$ 4,712,526	\$ (961,633)
Changes for the Year:			
Service Cost	133,758	-	133,758
Interest on Total OPEB Liability	232,939	-	232,939
Differences Between Expected and Actual Experience	263,054	-	263,054
Changes In Assumptions	(2,764)	-	(2,764)
Employer Contributions	-	100,877	(100,877)
Contributions -TRB Subsidy	-	36,023	(36,023)
Net Investment Income (Loss)	-	(546,677)	546,677
Benefit Payments	(611,554)	(611,554)	-
Net Changes	15,433	(1,021,331)	1,036,764
Balances As of June 30, 2022	\$ 3,766,326	\$ 3,691,195	\$ 75,131

G. Sensitivity of the Net OPEB Liability (Asset) to Changes in the Discount Rate

The following presents the net OPEB liability (asset) of the Town, as well as what the Town's net OPEB liability (asset) would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current discount rate:

	1% Decrease (5.25%)	Current Discount Rate (6.25%)	1% Increase (7.25%)
Net OPEB Liability (Asset)	\$ 415,686	\$ 75,131	\$ (226,877)

TOWN OF WINDSOR LOCKS, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 11 POSTEMPLOYMENT HEALTHCARE PLAN (CONTINUED)

Retiree Health Plan (Continued)

H. Sensitivity of The Net OPEB Liability (Asset) to Changes in the Healthcare Cost Trend Rates

The following presents the net OPEB liability (asset) of the Town, as well as what the Town's net OPEB liability (asset) would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower or 1 percentage point higher than the current healthcare cost trend rates:

	1% Decrease (5.50% Decreasing to 3.40%)	Healthcare Cost Trend Rates (6.5% Decreasing to 4.40%)	1% Increase (7.50% Decreasing to 5.40%)
Net OPEB Liability (Asset)	\$ (317,163)	\$ 75,131	\$ 531,977

I. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2022, the Town recognized OPEB expense of \$(47,239). At June 30, 2022, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ 386,793	\$ 1,438,199
Changes In Assumptions	168,617	2,536
Differences Between Projected and Actual Earnings on OPEB Plan Investments	-	-
	232,477	-
Total	\$ 787,887	\$ 1,440,735

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Year Ending June 30.</u>	<u>Amount</u>
2023	\$ (78,985)
2024	(92,054)
2025	(117,729)
2026	49,669
2027	(117,894)
Thereafter	(295,855)

TOWN OF WINDSOR LOCKS, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 11 POSTEMPLOYMENT HEALTHCARE PLAN (CONTINUED)

Teachers' Retirement Plan – OPEB

A. Plan Description

Teachers, principals, superintendents or supervisors engaged in service of public schools plus professional employees at State Schools of higher education are eligible to participate in the Connecticut State Teachers' Retirement System Retiree Health Insurance Plan (TRS-RHIP), a cost sharing multiple-employer defined benefit other post-employment benefit plan administered by the Teachers' Retirement Board (TRB), if they choose to be covered.

Chapter 167a of the State Statutes grants authority to establish and amend the benefit terms to the TRB. TRS-RHIP issues a publicly available financial report that can be obtained at www.ct.gov/trb.

B. Benefit Provisions

There are two types of the health care benefits offered through the system. Subsidized Local School District Coverage provides a subsidy paid to members still receiving coverage through their former employer and the CTRB Sponsored Medicare Supplement Plans provide coverage for those participating in Medicare but not receiving Subsidized Local School District Coverage.

Any member who is not currently participating in Medicare Parts A & B is eligible to continue health care coverage with their former employer. A subsidy of up to \$110 per month for a retired member plus an additional \$110 per month for a spouse enrolled in a local school district plan is provided to the school district to first offset the retiree's share of the cost of coverage, and any remaining portion is used to offset the district's cost. The subsidy amount is set by statute and has not increased since July 1996. A subsidy amount of \$220 per month may be paid for a retired member, spouse or the surviving spouse of a member who has attained the normal retirement age to participate in Medicare, is not eligible for Part A of Medicare without cost and contributes at least \$220 per month towards coverage under a local school district plan.

Any member who is currently participating in Medicare Parts A & B is eligible to either continue health care coverage with their former employer, if offered, or enroll in the plan sponsored by the System. If they elect to remain in the plan with their former employer, the same subsidies as above will be paid to offset the cost of coverage.

If a member participating in Medicare Parts A & B so elects, they may enroll in one of the CTRB Sponsored Medicare Supplement Plans. Effective July 1, 2018, the System added a Medicare Advantage Plan option. Active members, retirees and the State pay equally toward the cost of the basic coverage (medical and prescription drug benefits) under the Medicare Advantage Plan. Retired members who choose to enroll in the Medicare Supplement Plan are responsible for the full difference in the premium cost between the two plans. Additionally, effective July 1, 2018, retired members who cancel their health care coverage or elect to not enroll in a CTRB sponsored health care coverage option must wait two years to re-enroll.

TOWN OF WINDSOR LOCKS, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 11 POSTEMPLOYMENT HEALTHCARE PLAN (CONTINUED)

Teachers' Retirement Plan – OPEB (Continued)

B. Benefit Provisions (Continued)

Survivor Health Care Coverage

Survivors of former employees or retirees remain eligible to participate in the plan and continue to be eligible to receive either the \$110 monthly subsidy or participate in the TRB-Sponsored Medicare Supplement Plans, as long as they do not remarry.

C. Eligibility

Any member who is currently receiving a retirement or disability benefit is eligible to participate in the plan.

Credited Service

One month for each month of service as a teacher in Connecticut public schools, maximum 10 months for each school year. Ten months of credited service constitutes one year of Credited Service. Certain other types of teaching services, State employment, or wartime military service may be purchased prior to retirement if the member pays one-half the cost.

Normal Retirement

Age 60 with 20 years of Credited Service in Connecticut, or 35 years of Credited Service including at least 25 years of service in Connecticut.

Early Retirement

Age 55 with 20 years of Credited Service including 15 years of Connecticut service, or 25 years of Credited Service including 20 years of Connecticut service.

Proratable Retirement

Age 60 with 10 years of Credited Service.

Disability Retirement

No service requirement if incurred in the performance of duty, and 5 years of Credited Service in Connecticut if not incurred in the performance of duty.

Termination of Employment

Ten or more years of Credited Service.

TOWN OF WINDSOR LOCKS, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 11 POSTEMPLOYMENT HEALTHCARE PLAN (CONTINUED)

Teachers' Retirement Plan – OPEB (Continued)

D. Contributions

State of Connecticut

Per Connecticut General Statutes Section 10-183z, contribution requirements of active employees and the State of Connecticut are approved, amended and certified by the State Teachers' Retirement Board and appropriated by the General Assembly. The State contributions are not currently actuarially funded. The State appropriates from the General Fund one third of the annual costs of the Plan. Administrative costs of the Plan are financed by the State. Based upon Chapter 167a, Subsection D of Section 10-183t of the Connecticut statutes, it is assumed the State will pay for any long-term shortfall arising from insufficient active member contributions.

Employer (School Districts)

School District employers are not required to make contributions to the plan. For the year ended June 30, 2022, the amount of "on-behalf" contributions made by the State was \$113,393 and is recognized in the General Fund as intergovernmental revenues and education expenditures.

Employees/Retirees

The cost of providing plan benefits is financed on a pay-as-you-go basis as follows: active teachers pay for one-third of the Plan costs through a contribution of 1.25% of their pensionable salaries, and retired teachers pay for one-third of the Plan costs through monthly premiums, which helps reduce the cost of health insurance for eligible retired members and dependents.

E. OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2022, the Town reports no amounts for its proportionate share of the net OPEB liability, and related deferred outflows and inflows, due to the statutory requirement that the State pay 100% of the required contribution. The amount recognized by the Town as its proportionate share of the net OPEB liability, the related State support and the total portion of the net OPEB liability that was associated with the Town was as follows:

Town's Proportionate Share of the Net OPEB Liability	\$	-
State's Proportionate Share of the Net OPEB		
Liability Associated with the Town		6,269,707
Total	\$	<u>6,269,707</u>

**TOWN OF WINDSOR LOCKS, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 11 POSTEMPLOYMENT HEALTHCARE PLAN (CONTINUED)

Teachers' Retirement Plan – OPEB (Continued)

E. OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

The net OPEB liability was measured as of June 30, 2021, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as June 30, 2020. At June 30, 2022, the Town has no proportionate share of the net OPEB liability.

For the year ended June 30, 2022, the Town recognized OPEB expense and revenue of \$(231,520) in Exhibit II.

F. Actuarial Assumptions

The total OPEB liability was determined by an actuarial valuation as of June 30, 2020, using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.5%
Health Care Costs Trend Rate	5.125% For 2020, Decreasing to an Ultimate Rate of 4.50% by 2023
Salary Increases	3.00-6.50%, Including Inflation
Investment Rate of Return	2.17%, Net of OPEB Plan Investment Expense, Including Inflation
Year Fund Net Position will be Depleted	2023

Mortality rates were based on the PubT-2010 Healthy Retiree Table (adjusted 105% for males and 103% for females at ages 82 and above), projected generationally with MP-2019 for the period after service retirement.

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the period July 1, 2014 - June 30, 2019.

The changes in the assumptions since the prior year are as follows:

- Discount rate changed from 2.21% to 2.17%
- Expected annual per capita claims costs were updated to better reflect anticipated Medicare and prescription drug claim experience based on scheduled premium increases through calendar year 2024.
- The changes in the benefit terms since the prior year are as follows:
- There were no changes to benefit terms in the two years preceding the measurement date.

TOWN OF WINDSOR LOCKS, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 11 POSTEMPLOYMENT HEALTHCARE PLAN (CONTINUED)

Teachers' Retirement Plan – OPEB (Continued)

F. Actuarial Assumptions (Continued)

The long-term expected rate of return on plan assets is reviewed as part of the GASB 75 valuation process. Several factors are considered in evaluating the long-term rate of return assumption, including the plan's current asset allocations and a log-normal distribution analysis using the best-estimate ranges of expected future real rates of return (expected return, net investment expense and inflation) for each major asset class. The long-term expected rate of return was determined by weighting the expected future real rates of return by the target asset allocation percentage and then adding expected inflation. The assumption is not expected to change absent a significant change in the asset allocation, a change in the inflation assumption, or a fundamental change in the market that alters expected returns in future years. The plan is 100% invested in U.S. Treasuries (Cash Equivalents) for which the expected 10-Year Geometric Real Rate of Return is (0.42%).

G. Discount Rate

The discount rate used to measure the total OPEB liability was 2.17%. The projection of cash flows used to determine the discount rate was performed with GASB 75. The projection was based on an actuarial valuation performed as of June 30, 2020.

In addition to the actuarial methods and assumptions of the June 30, 2020 actuarial valuation, the following actuarial methods and assumptions were used in the projection of cash flows:

- Total payroll for the initial projection year consists of the payroll of the active membership present on the valuation date. In subsequent projection years, total payroll was assumed to increase annually at a rate of 3.00%
- Employee contributions were assumed to be made at the current member contribution rate. Employee contributions for future plan members were used to reduce the estimated amount of total service costs for future plan members.
- Annual State contributions were assumed to be equal to the most recent five-year average of state contributions toward the fund.

Based on those assumptions, the Plan's fiduciary net position was projected to be depleted in 2023 and, as a result, the Municipal Bond Index Rate was used in the determination of the single equivalent rate.

TOWN OF WINDSOR LOCKS, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 11 POSTEMPLOYMENT HEALTHCARE PLAN (CONTINUED)

Teachers' Retirement Plan – OPEB (Continued)

H. Sensitivity of the Net OPEB Liability to Changes in the Health Care Cost Trend Rate and the Discount Rate

The Town's proportionate share of the net OPEB liability is \$-0- and, therefore, the change in the health care cost trend rate or the discount rate would only impact the amount recorded by the State of Connecticut.

I. OPEB Plan Fiduciary Net Position

Detailed information about the Connecticut State Teachers OPEB Plan fiduciary net position is available in the separately issued State of Connecticut Comprehensive Annual Financial Report at www.ct.gov.

J. Other Information

Additional information is included in the required supplementary information section of the financial statements. A schedule of contributions is not presented as the Town has no obligation to contribute to the plan.

Aggregate OPEB Information

The Town recognized OPEB expense of \$(278,759) related to OPEB plans as of and for the year ended June 30, 2022.

NOTE 12 CONTINGENT LIABILITIES

The Town is a defendant in various lawsuits. It is the opinion of Town officials that such pending litigation will not be finally determined so as to result individually or in the aggregate in a final judgment against the Town that would materially adversely affect its financial position.

REQUIRED SUPPLEMENTARY INFORMATION

GENERAL FUND

TOWN OF WINDSOR LOCKS, CONNECTICUT
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2022
(NON-GAAP BUDGETARY BASIS)

	Budgeted Amounts			Variance
	Original	Final	Actual	Positive (Negative)
Property Taxes:				
Current Taxes	\$ 35,200,556	\$ 35,200,556	\$ 35,601,411	\$ 400,855
Supplemental Taxes	1,080,000	1,080,000	1,071,334	(8,666)
Prior Year Taxes	375,000	375,000	627,111	252,111
Interest and Lien Fees	210,000	210,000	264,999	54,999
Telephone Access Line	35,000	35,000	30,891	(4,109)
Housing Authority in Lieu of Tax	38,000	38,000	-	(38,000)
Total Property Taxes	36,938,556	36,938,556	37,595,746	657,190
Intergovernmental:				
General Government:				
In Lieu of Tax, State Property	45,282	45,282	107,448	62,166
In Lieu of Tax, Airport	3,319,685	3,319,685	3,319,686	1
Totally Disabled Grants	500	500	627	127
Capital Improvement Program	80,547	80,547	-	(80,547)
Veterans' Exemptions	6,000	6,000	5,903	(97)
Office of Emergency Management	6,200	6,200	-	(6,200)
ARPA Reduced Revenue Replacement	1,240,000	1,240,000	-	(1,240,000)
Off Track Betting/Teletheater	264,000	264,000	308,578	44,578
Mashantucket Pequot/Mohegan Grant	387,713	387,713	387,713	-
Municipal Grant-in-Aid	2,360,422	2,360,422	2,784,595	424,173
Municipal Revenue Sharing	-	-	30,833	30,833
Senior Center Transportation Grant	14,358	14,358	-	(14,358)
Municipal Stabilization Grant	150,116	150,116	150,116	-
Youth Services	14,000	14,000	14,186	186
Total General Government	7,888,823	7,888,823	7,109,685	(779,138)
Education:				
Educational Cost Sharing	4,652,368	4,652,368	4,827,207	174,839
Total Education	4,652,368	4,652,368	4,827,207	174,839
Total Intergovernmental	12,541,191	12,541,191	11,936,892	(604,299)

**TOWN OF WINDSOR LOCKS, CONNECTICUT
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED JUNE 30, 2022
(NON-GAAP BUDGETARY BASIS)**

	Budgeted Amounts		Actual	Variance
	Original	Final		Positive (Negative)
Charges for Services:				
Conveyance Tax	\$ 130,000	\$ 130,000	\$ 299,920	\$ 169,920
Town Clerk's Office	95,000	95,000	108,609	13,609
Building Permits	310,000	310,000	356,459	46,459
Blight Fees	7,000	7,000	14,423	7,423
Zoning Board of Appeals	700	700	279	(421)
Planning and Zoning	4,000	4,000	3,594	(406)
Other Licenses and Permits	10,000	10,000	8,820	(1,180)
Trash Haulers Permits	6,000	6,000	3,810	(2,190)
Assessors Office	60	60	100	40
Inland Wetland Fees	1,000	1,000	-	(1,000)
Fire Marshall Application Fees	40,000	40,000	42,104	2,104
Tobacco Valley Probate Cost Share	16,415	16,415	16,367	(48)
Superior Court	5,000	5,000	6,140	1,140
Parking Tickets	4,000	4,000	2,000	(2,000)
Airplane Registration Fees	50,000	50,000	57,700	7,700
Police Accident Reports	2,200	2,200	2,217	17
Senior Citizen Mini-Bus Fee	3,500	3,500	2,823	(677)
Rent from Schools	1,000	1,000	660	(340)
Tower Rental	115,860	115,860	101,834	(14,026)
Total Charges For Services	801,735	801,735	1,027,859	226,124
Investment Income:				
Income on Investments	150,000	150,000	(353,632)	(503,632)
Other Revenues:				
Miscellaneous Receipts	30,000	30,000	6,688	(23,312)
Recycling Program	5,000	5,000	4,454	(546)
PA 21-58 Nip Fees			13,708	13,708
Foreign Trade Zone	1,500	1,500	-	(1,500)
Workers' Compensation	50,000	50,000	135,903	85,903
Total Other Revenues	86,500	86,500	160,753	74,253
Total Revenues	50,517,982	50,517,982	50,367,618	(150,364)

**TOWN OF WINDSOR LOCKS, CONNECTICUT
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED JUNE 30, 2022
(NON-GAAP BUDGETARY BASIS)**

	Budgeted Amounts		Actual	Variance
	Original	Final		Positive (Negative)
Other Financing Sources:				
Transfers from Other Funds:				
Sewer Administration Fund	\$ 665,499	\$ 665,499	\$ 667,163	\$ 1,664
Capital Improvements	-	10,000	10,000	-
Highway	150,000	150,000	150,000	-
TIF	-	9,120	9,120	-
Police Reimbursement	50,000	50,000	50,000	-
James Deforest Phelps Fund	3	3	-	(3)
Total Other Financing Sources	<u>865,502</u>	<u>884,622</u>	<u>886,283</u>	<u>1,661</u>
Total	<u>\$ 51,383,484</u>	<u>\$ 51,402,604</u>	51,253,901	<u>\$ (148,703)</u>

Budgetary revenues are different than GAAP revenues because:

Premium on Bond Issuance not Budgeted	649,093
State of Connecticut Pension on-Behalf Contributions to the Connecticut State Teachers' Retirement System for Town Teachers are not Budgeted.	4,819,613
State of Connecticut OPEB on-Behalf Contributions to the Connecticut State Teachers' Retirement System for Town Teachers are not Budgeted.	<u>112,475</u>

Total Revenues and Other Financing Sources as Reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds Exhibit IV

\$ 56,835,082

TOWN OF WINDSOR LOCKS, CONNECTICUT
GENERAL FUND
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2022
(NON-GAAP BUDGETARY BASIS)

	Budgeted Amounts		Actual	Variance
	Original	Final		Positive (Negative)
General Government:				
Assessor	\$ 222,801	\$ 210,600	207,706	\$ 2,894
Auditing Services	30,300	30,300	29,300	1,000
Board of Assessment Appeals	1,066	1,337	1,248	89
Board of Finance	61,275	23,331	18,259	5,072
Board of Selectmen	180,439	179,170	178,570	600
Building Official	290,132	273,367	268,250	5,117
Capital Improvement Advisory Commission	301	301	75	226
Conservation Commission	2,961	2,914	1,525	1,389
Contingency Fund	125,000	21,367	-	21,367
Economic Development Commission	15,185	15,185	11,639	3,546
Finance Department	278,834	286,881	286,094	787
General Expense All Buildings	38,100	31,188	30,922	266
Historical Commission	2,047	2,969	2,516	453
Holiday Observance	3,100	3,100	2,953	147
Human Resource	68,023	68,108	67,529	579
Information Technologies	174,066	184,729	183,972	757
Inland/Wetlands Agency	4,131	2,910	2,138	772
Municipal Associations	21,530	21,530	21,530	-
Planning and Zoning Commission	11,326	9,834	6,535	3,299
Probate Court	23,450	23,450	21,267	2,183
Registrar of Voters	48,703	48,703	48,375	328
Tax Collector	325,008	322,139	297,916	24,223
Town Clerk	155,244	157,376	156,627	749
Town Counsel	61,000	114,679	106,070	8,609
Town Engineer	55,000	20,000	19,419	581
Town Office Building	167,393	181,295	180,636	659
Town Treasurer	200	200	200	-
Train Station	1,108	1,942	1,909	33
Zoning Board of Appeals	3,976	3,976	2,530	1,446
Total General Government	2,371,699	2,242,880	2,155,710	87,170
Public Safety:				
Fire Commission	365,996	367,836	329,761	38,075
Fire Marshal	79,662	77,862	66,584	11,278
Marine Services	300	300	-	300
Nine Bay Garage/Safety Complex	2,100	2,677	2,575	102
Office of Emergency Management	29,180	29,180	24,861	4,319
Police	3,946,926	3,979,204	3,979,204	0
Animal Control	6,955	7,418	7,409	9
Safety Complex	167,534	174,963	172,189	2,774
Spring Street Garage	8,744	8,882	8,579	303
Water Main/Street Lighting	789,474	787,491	740,509	46,982
Total Public Safety	5,396,871	5,435,813	5,331,671	104,142

**TOWN OF WINDSOR LOCKS, CONNECTICUT
GENERAL FUND
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED JUNE 30, 2022
(NON-GAAP BUDGETARY BASIS)**

	Budgeted Amounts			Variance Positive (Negative)
	Original	Final	Actual	
Public Works:				
Landfill/Refuse Removal	\$ 1,130,430	\$ 1,140,835	\$ 1,139,540	\$ 1,295
Public Works Department	1,553,546	1,584,416	1,570,190	14,226
Public Works Garage	41,892	49,836	49,570	266
Snow Removal	121,500	117,546	103,439	14,107
Total Public Works	2,847,368	2,892,633	2,862,739	29,894
Health and Welfare:				
Commission on Needs of the Aging	234,853	236,769	223,083	13,686
Outside Services	112,125	112,125	112,124	1
Senior Center	97,902	105,783	105,579	204
Social Services	92,351	93,721	93,341	380
Veterans' Services	1,000	1,000	53	947
Youth Service Bureau	72,573	72,831	72,488	343
Total Health and Welfare	610,804	622,229	606,668	15,561
Recreation:				
Parks and Recreation	274,572	275,045	265,005	10,040
Public Library	470,185	470,185	470,185	-
Total Recreation	744,757	745,230	735,190	10,040
Employee Benefits and Insurance:				
Employee Benefits	3,358,935	3,455,769	3,444,775	10,994
Insurance and Bonds	515,000	470,000	460,093	9,907
Total Employee Benefits and Insurance	3,873,935	3,925,769	3,904,868	20,901
Education	31,380,684	31,380,684	31,380,684	-
Debt Service:				
Bond Redemption	2,219,825	2,219,825	2,219,824	1
Interest	694,172	694,172	694,172	-
Total Debt Service	2,913,997	2,913,997	2,913,996	1
Total Expenditures	50,140,115	50,159,235	49,891,526	267,709

**TOWN OF WINDSOR LOCKS, CONNECTICUT
GENERAL FUND
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED JUNE 30, 2022
(NON-GAAP BUDGETARY BASIS)**

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Other Financing Uses:				
Transfers to Other Funds:				
Capital Improvement Fund	\$ 1,243,369	\$ 1,243,369	\$ 1,243,369	\$ -
Total Other Financing Uses	<u>1,243,369</u>	<u>1,243,369</u>	<u>1,243,369</u>	<u>-</u>
 Total	 <u>\$ 51,383,484</u>	 <u>\$ 51,402,604</u>	 51,134,895	 <u>\$ 267,709</u>

Budgetary expenditures are different than GAAP expenditures because:

State of Connecticut Pension on-Behalf Contributions to the Connecticut State Teachers' Retirement System for Town Teachers are not Budgeted.	4,818,695
State of Connecticut OPEB on-Behalf Contributions to the Connecticut State Teachers' Retirement System for Town Teachers are not Budgeted.	113,393

Encumbrances for purchases and commitments ordered in the previous year that were received and liquidated in the current year are reported for GAAP financial statement reporting purposes, while encumbrances are reported in the year the order is placed for budgetary purposes, but in the year received for financial reporting purposes.

493,385

Total Expenditures and Other Financing Uses as Reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds - Exhibit IV

\$ 56,560,368

TOWN OF WINDSOR LOCKS, CONNECTICUT
SEWER OPERATION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2022
(NON-GAAP BUDGETARY BASIS)

	Budgeted Amounts			Variance
	Original	Final	Actual	Positive (Negative)
REVENUES				
Sewer Use Charges and Interest	\$ 2,537,814	\$ 2,537,814	\$ 2,588,826	\$ 51,012
Fees	32,000	32,000	11,900	(20,100)
Investment Income	25,000	25,000	(64,231)	(89,231)
Intergovernmental	-	-	189	189
Miscellaneous	-	-	25	25
Total Revenues	2,594,814	2,594,814	2,536,709	(58,105)
EXPENDITURES				
Salaries	651,188	463,624	425,053	38,571
Fringe Benefits	297,763	285,380	179,948	105,432
Overtime	48,000	90,041	90,040	1
Audit and Legal Fees	18,070	18,250	13,250	5,000
Chemicals/Chlorine	87,169	87,169	86,708	461
Contingency	10,000	10,000	-	10,000
Refunds	-	225	224	1
Debt Service	109,719	109,719	91,340	18,379
Electricity	185,000	180,280	161,950	18,330
Equipment Rental/Hauling	7,900	7,900	4,352	3,548
Fuel, Oil, Natural Gas	23,435	24,855	23,879	976
Gasoline and Diesel	8,300	8,661	7,348	1,313
Insurance	46,267	48,849	48,849	-
Lab Equipment	28,895	35,188	35,187	1
Mechanical Maintenance	57,000	202,523	202,520	3
Outside Services	30,115	30,115	29,987	128
Safety Training	500	500	-	500
Sewer Line Maintenance	19,500	19,500	12,100	7,400
Sludge Disposal	90,530	93,633	93,633	-
Supplies	53,650	53,650	28,452	25,198
Telephone	6,650	6,650	5,972	678
User Fee Administration	130,000	130,000	94,934	35,066
Vehicle Parts, Repairs	8,000	8,000	1,910	6,090
Water	10,000	12,939	12,938	1
Total Expenditures	1,927,651	1,927,651	1,650,574	277,077
EXCESS OF REVENUES OVER EXPENDITURES	667,163	667,163	886,135	218,972
OTHER FINANCING SOURCES (USES)				
Transfers Out	(667,163)	(1,287,163)	(1,287,163)	-
NET CHANGE IN FUND BALANCE	\$ -	\$ (620,000)	(401,028)	\$ 218,972
Fund Balance - Beginning of Year			3,301,985	
FUND BALANCE - END OF YEAR			\$ 2,900,957	

TOWN OF WINDSOR LOCKS, CONNECTICUT
SCHEDULE OF THE TOWN'S PROPORTIONATE SHARE OF NET PENSION LIABILITY
MUNICIPAL EMPLOYEES' RETIREMENT SYSTEM
LAST EIGHT FISCAL YEARS*

	2022	2021	2020	2019	2018	2017	2016	2015
Town's Proportion of the Net Pension Liability	1.51%	1.64%	1.59%	1.58%	2.90%	2.61%	3.06%	4.30%
Town's Proportionate Share of the Net Pension Liability	\$ 10,708,880	\$ 18,221,831	\$ 16,414,093	\$ 15,076,544	\$ 7,198,203	\$ 8,685,833	\$ 5,898,563	\$ 4,240,461
Town's Covered Payroll	11,286,022	11,281,811	11,038,999	6,585,251	6,322,648	6,033,920	6,192,516	5,676,638
Town's Proportionate Share of the Net Pension Liability as a Percentage of Its Covered Payroll	94.89%	161.52%	148.69%	229.64%	113.85%	143.95%	95.25%	74.70%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	82.59%	71.18%	72.69%	73.60%	88.29%	88.29%	92.72%	90.48%

***Notes:**

- This schedule is intended to show information for ten years. Additional years' information will be displayed as it becomes available.
- The measurement date is one year earlier than the employer's reporting date.

**TOWN OF WINDSOR LOCKS, CONNECTICUT
SCHEDULE OF EMPLOYER CONTRIBUTIONS
MUNICIPAL EMPLOYEES' RETIREMENT SYSTEM
LAST TEN FISCAL YEARS***

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Actuarially Determined Contribution	\$ 2,148,457	\$ 1,921,267	\$ 1,730,215	\$ 1,469,202	\$ 932,505	\$ 873,983	\$ 833,404	\$ 902,297	\$ 799,677	\$ 732,126
Contributions in Relation to the Actuarially Determined Contribution	2,148,457	1,921,267	1,730,215	1,469,202	932,505	873,983	833,404	902,297	799,677	732,126
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered Payroll	\$ 11,767,098	\$ 11,286,022	\$ 11,281,811	\$ 11,038,999	\$ 6,565,251	\$ 6,322,648	\$ 6,033,920	\$ 6,192,516	\$ 5,676,638	\$ 5,396,456
Contributions as a Percentage of Covered Payroll	18.26%	17.02%	15.34%	13.31%	14.20%	13.82%	13.81%	14.57%	14.09%	13.57%

Notes to Schedule

Valuation Date: June 30, 2021

Measurement Date: June 30, 2021

Actuarially determined contribution rates are calculated as of June 30, each biennium for the fiscal years ending two and three years after the valuation date.

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry Age
Amortization Method	Level dollar, closed
Single Equivalent Amortization Period	20 years
Asset Valuation Method	5-years smoothed market
Inflation	2.50%
Salary Increases	3.50% - 10%, including inflation
Investment Rate of Return	7.0%, net of investment-related expense

Changes in Assumptions
In 2019, the latest experience study for the System updated most of the actuarial assumptions utilized in the June 30, 2020 valuation. Rates of inflation, real investment return mortality, withdrawal, disability, retirement and salary increase were adjusted to more closely reflect actual and anticipated experience. These assumptions were recommended as part of the Experience Study for the System for the five-year period ended June 30, 2017.

**TOWN OF WINDSOR LOCKS, CONNECTICUT
SCHEDULE OF THE TOWN'S PROPORTIONATE SHARE OF NET PENSION LIABILITY
TEACHERS RETIREMENT PLAN
LAST EIGHT FISCAL YEARS***

	2022	2021	2020	2019	2018	2017	2016	2015
Town's Proportion of the Net Pension Liability	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Town's Proportionate Share of the Net Pension Liability	-	-	-	-	-	-	-	-
State's Proportionate Share of the Net Pension Liability Associated with the Town								
Total	\$ 57,547,610	\$ 72,660,346	\$ 66,194,635	\$ 51,039,909	\$ 51,274,308	\$ 54,094,788	\$ 38,927,124	\$ 35,980,325
	<u>\$ 57,547,610</u>	<u>\$ 72,660,346</u>	<u>\$ 66,194,635</u>	<u>\$ 51,039,909</u>	<u>\$ 51,274,308</u>	<u>\$ 54,094,788</u>	<u>\$ 38,927,124</u>	<u>\$ 35,980,325</u>
Town's Covered Payroll	\$ 16,889,028	\$ 16,539,209	\$ 16,478,513	\$ 16,314,268	\$ 15,900,319	\$ 14,366,597	\$ 13,614,238	\$ 14,344,121
Town's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	60.77%	49.24%	52.00%	57.69%	55.93%	52.26%	59.50%	61.51%

Notes to Schedule

Changes in Benefit Terms	None
Changes of Assumptions	None
Actuarial Cost Method	Entry age
Amortization Method	Level percent of pay, closed, grading to a level dollar amortization method for the June 30, 2024 valuation
Single Equivalent Amortization Period	30 years
Asset Valuation Method	4-year smoothed market
Inflation	2.50%
Salary Increase	3.25%-6.50%, including inflation
Investment Rate of Return	6.90%, net of investment related expense

Notes:

- This schedule is intended to show information for ten years. Additional years' information will be displayed as it becomes available.
- The measurement date is one year earlier than the employer's reporting date.

TOWN OF WINDSOR LOCKS, CONNECTICUT
SCHEDULE OF CHANGES IN NET OPEB LIABILITY (ASSET) AND RELATED RATIOS
OPEB
LAST SIX FISCAL YEARS*

	2022	2021	2020	2019	2018	2017
Total OPEB Liability:						
Service Cost	\$ 133,758	\$ 128,366	\$ 116,350	\$ 111,234	\$ 185,494	\$ 181,058
Interest	232,939	236,558	232,946	212,108	350,555	331,484
Changes of Benefit Terms				-	-	-
Differences Between Expected and Actual Experience	263,054	(4,936)	58,489	144,807	(2,297,960)	(91,675)
Changes of Assumptions	(2,764)		223,010	-	-	-
Benefit Payments	(611,554)	(236,448)	(422,626)	(395,635)	(195,090)	(159,517)
Net Change in Total OPEB Liability	15,433	123,540	208,169	72,514	(1,957,001)	261,350
Total OPEB Liability - Beginning	3,750,893	3,627,353	3,419,184	3,346,670	5,303,671	5,042,321
Total OPEB Liability - Ending	3,766,326	3,750,893	3,627,353	3,419,184	3,346,670	5,303,671
Plan Fiduciary Net Position:						
Contributions - Employer	100,877	94,779	118,635	475,382	317,449	787,285
Contributions - TRB Subsidy	36,023	-	-	53,147	35,730	45,206
Net Investment Income	(546,677)	1,077,914	137,176	175,178	253,562	307,665
Benefit Payments	(611,554)	(236,448)	(422,626)	(395,635)	(195,090)	(159,517)
Net Change in Plan Fiduciary Net Position	(1,021,331)	936,245	(166,815)	308,072	411,651	980,639
Plan Fiduciary Net Position - Beginning	4,712,526	3,776,281	3,943,096	3,635,024	3,223,373	2,242,734
Plan Fiduciary Net Position - Ending	3,691,195	4,712,526	3,776,281	3,943,096	3,635,024	3,223,373
Net OPEB Liability (Asset) - Ending	\$ 75,131	\$ (961,633)	\$ (148,928)	\$ (523,912)	\$ (288,354)	\$ 2,080,298
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	98.01%	125.64%	104.11%	115.32%	108.62%	60.78%
Covered-Employee Payroll	\$ 23,511,586	\$ 24,361,939	\$ 23,744,580	\$ 24,044,881	\$ 23,435,557	\$ 24,860,113
Net OPEB Liability as a Percentage of Covered-Employee Payroll	0.32%	-3.95%	-0.63%	-2.18%	-1.23%	8.37%

*Note: This schedule is intended to show information for ten years. Additional years' information will be displayed as it becomes available.

**TOWN OF WINDSOR LOCKS, CONNECTICUT
SCHEDULE OF EMPLOYER CONTRIBUTIONS
OPEB
LAST TEN FISCAL YEARS***

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Actuarially Determined Contribution (1)	\$ 100,877	\$ 94,782	\$ 118,635	\$ 115,705	\$ 430,226	\$ 425,085	\$ 360,756	\$ 349,769	\$ 386,014	\$ 375,382
Contributions in Relation to the Actuarially Determined Contribution	100,877	94,779	118,635	475,382	317,449	787,285	347,299	525,885	356,970	179,841
Contribution Deficiency (Excess)	\$ -	\$ 3	\$ -	\$ (359,677)	\$ 112,777	\$ (362,200)	\$ 13,457	\$ (176,116)	\$ 29,044	\$ 195,541
Covered-Employee Payroll	\$ 23,511,586	\$ 24,361,939	\$ 23,744,580	\$ 24,044,881	\$ 23,435,557	\$ 24,860,113	\$ 24,194,757	\$ 24,194,757	\$ 22,136,805	\$ 22,136,805
Contributions as a Percentage of Covered-Employee Payroll	0.43%	0.39%	0.50%	1.98%	1.35%	3.17%	1.44%	2.17%	1.61%	0.81%

(1) Actuarially Determined Contributions prior to fiscal year ended June 30, 2017 is based on the Annual Required Contribution (ARC) calculated in accordance with GASB No. 45

Notes to Schedule

Valuation Date: July 1, 2021

Measurement Date: June 30, 2022

Actuarially determined contribution rates are calculated as of June 30, two years prior to the end of the fiscal year in which contributions are reported

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method	Entry Age Normal Actuarial Cost Method
Amortization Method	Level percentage of salary
Amortization Period	20 years
Asset Valuation Method	Plan assets equal the Market Value of assets
Inflation	2.40%
Healthcare Cost Trend Rates	6.50% in 2021 decreasing 0.20% per year to 4.40% in 2032 and beyond
Investment Rate of Return	6.25%, net of investment-related and administrative expenses
Mortality	Pub-2010 Public Retirement Plans Amount-Weighted Mortality Tables (with separate tables for General Employees, Public Safety and Teachers), projected to the valuation date with Scale MP-2021.

**TOWN OF WINDSOR LOCKS, CONNECTICUT
SCHEDULE OF INVESTMENT RETURNS
OPEB
LAST SIX FISCAL YEARS***

	2022	2021	2020	2019	2018	2017
Annual Money-Weighted Rate of Return, Net of Investment Expense	-15.53%	28.00%	3.54%	5.22%	7.71%	13.34%

*Note: This schedule is intended to show information for ten years. Additional years' information will be displayed as it becomes available.

TOWN OF WINDSOR LOCKS, CONNECTICUT
SCHEDULE OF THE TOWN'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY
TEACHERS RETIREMENT PLAN
LAST FIVE FISCAL YEARS*

	2022	2021	2020	2019	2018
Town's Proportion of the Net OPEB Liability					
	0.00%	0.00%	0.00%	0.00%	0.00%
Town's Proportionate Share of the Net OPEB Liability	\$ -	\$ -	\$ -	\$ -	\$ -
State's Proportionate Share of the Net OPEB Liability Associated with the Town	\$ 6,269,707	\$ 10,837,293	\$ 10,323,428	\$ 10,203,211	\$ 13,197,410
Total	<u>\$ 6,269,707</u>	<u>\$ 10,837,293</u>	<u>\$ 10,323,428</u>	<u>\$ 10,203,211</u>	<u>\$ 13,197,410</u>
Town's Covered Payroll	\$ 16,889,028	\$ 16,539,209	\$ 16,478,513	\$ 16,314,268	\$ 15,900,319
Town's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered Payroll	0.00%	0.00%	0.00%	0.00%	0.00%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	2.50%	2.50%	2.08%	1.49%	1.79%
Notes to Schedule	None				
Changes in Benefit Terms	Based on the procedure described in GASB 75, the discount rate used to measure plan obligations for financial accounting purposes as of June 30, 2021 was updated to equal the				
Changes of Assumptions	Municipal Bond Index Rate as of June 30, 2021;				
	Expected annual per capita claims costs were updated to better reflect anticipated medical and prescription drug claim experience based on scheduled premium increases through calendar year 2024				
Actuarial Cost Method	Entry age				
Amortization Method	Level percent of payroll over an open period				
Remaining Amortization Period	30 years				
Asset Valuation Method	Market value of assets				
Investment Rate of Return	3.00%, net of investment related expense including price inflation				
Price Inflation	2.75%				

Notes:

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- The measurement date is one year earlier than the employer's reporting date.

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

GENERAL FUND

**TOWN OF WINDSOR LOCKS, CONNECTICUT
COMPARATIVE BALANCE SHEET
GENERAL FUND
JUNE 30, 2022**

	<u>2022</u>	<u>2021</u>
ASSETS		
Cash and Cash Equivalents	\$ 11,100,727	\$ 11,889,029
Investments	7,875,213	7,281,260
Property Taxes Receivable, Net of Allowance of \$115,277 in 2022 and \$166,509 in 2021	1,042,360	2,084,389
Accounts Receivable	737,501	306,145
Due from Other Funds	<u>2,602,193</u>	<u>1,286,761</u>
Total Assets	<u><u>\$ 23,357,994</u></u>	<u><u>\$ 22,847,584</u></u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 1,902,576	\$ 2,120,137
Due to Other Funds	2,894,102	1,797,933
Unearned Revenue	-	117,377
Total Liabilities	<u>4,796,678</u>	<u>4,035,447</u>
DEFERRED INFLOWS OF RESOURCES		
Advance Property Tax Collections	36,139	14,324
Unavailable Revenue - Property Taxes	968,959	1,985,458
Unavailable Revenue - Long-Term Receivables	469,149	-
Total Deferred Inflows of Resources	<u>1,474,247</u>	<u>1,999,782</u>
FUND BALANCE		
Assigned	4,305,470	921,705
Unassigned	<u>12,781,599</u>	<u>15,890,650</u>
Total Fund Balance	<u><u>17,087,069</u></u>	<u><u>16,812,355</u></u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u><u>\$ 23,357,994</u></u>	<u><u>\$ 22,847,584</u></u>

**TOWN OF WINDSOR LOCKS, CONNECTICUT
REPORT OF TAX COLLECTOR
GENERAL FUND
YEAR ENDED JUNE 30, 2022**

Grand List	Uncollected Taxes July 1, 2021	Current Tax Levy	Additions	Deductions	Transfers to Suspense	Adjusted Taxes Collectible	Collections			Uncollected Taxes June 30, 2022
							Taxes	Interest and Lien Fees	Total	
2005	\$ 644	\$ -	\$ -	\$ -	\$ -	644	\$ -	\$ -	\$ -	\$ 644
2006	671	-	-	1	-	670	-	-	-	670
2007	817	-	-	1	-	816	-	-	-	816
2008	3,910	-	-	-	-	3,910	-	-	-	3,910
2009	1,537	-	-	-	-	1,537	-	-	-	1,537
2010	2,740	-	-	-	-	2,740	-	-	-	2,740
2011	9,073	-	-	-	-	9,073	-	-	-	9,073
2012	10,599	-	-	-	-	10,599	-	-	-	10,599
2013	14,892	-	-	1	-	14,891	4,143	4,873	9,016	10,748
2014	27,492	-	623,842	712,956	-	(61,622)	(80,081)	(52,090)	(132,171)	18,459
2015	51,465	-	-	93,444	-	(41,979)	(80,114)	(39,797)	(119,911)	38,135
2016	38,443	-	125	130,440	-	(91,872)	(121,265)	(38,178)	(159,443)	29,393
2017	84,608	-	-	41,830	-	42,778	(27,353)	10,233	(17,120)	70,131
2018	597,861	-	7,316	118,772	84,922	401,483	286,565	(76,548)	210,017	114,918
2019	972,591	-	132,171	152,278	-	952,484	663,867	69,832	733,699	288,617
Total prior years	1,817,343	-	763,454	1,249,723	84,922	1,246,152	645,762	(121,675)	524,087	600,390
2020	-	37,538,641	246,705	183,982	-	37,601,364	37,044,117	94,143	37,138,260	557,247
Total	\$ 1,817,343	\$ 37,538,641	\$ 1,010,159	\$ 1,433,705	\$ 84,922	\$ 38,847,516	37,689,879	(27,532)	37,662,347	\$ 1,157,637
Suspense Collections							17,560	16,237	33,797	
Total							37,707,439	\$ (11,295)	\$ 37,696,144	

Property taxes receivable considered available:

June 30, 2021	(98,930)
June 30, 2022	104,765
Total Taxes	\$ 37,713,274

NONMAJOR GOVERNMENTAL FUNDS

**TOWN OF WINDSOR LOCKS, CONNECTICUT
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2022**

	Special Revenue Funds					
	Dog	Highway	School Cafeteria	Police Revolving	Parks and Recreation	Commission on Needs of the Aging
ASSETS						
Cash and Cash Equivalents	\$ 45,917	\$ 1,232,070	\$ 310,299	\$ 9,005	\$ 145,519	\$ 208
Investments	-	-	-	-	-	-
Receivables, Net	1,022	-	220,584	234,026	18,561	877
Due from Other Funds	7,379	-	-	-	-	-
Inventory	-	-	11,768	-	-	-
Total Assets	\$ 54,318	\$ 1,232,070	\$ 542,651	\$ 243,031	\$ 164,080	\$ 1,085
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
LIABILITIES						
Accounts Payable	\$ 6,428	\$ 33,705	\$ 106,789	\$ 2,701	\$ 10,490	\$ -
Due to Other Funds	-	-	-	228,416	1,215	4,026
Unearned Revenue	-	-	10,542	-	77,963	-
Total Liabilities	6,428	33,705	117,331	231,117	89,668	4,026
DEFERRED INFLOWS OF RESOURCES						
Unavailable Revenue - Long-Term Receivable	-	-	-	173,021	-	-
FUND BALANCE						
Nonspendable	-	-	11,768	-	-	-
Restricted	-	1,198,365	413,552	-	-	-
Committed	47,890	-	-	-	74,412	-
Unassigned	-	-	-	(161,107)	-	(2,941)
Total Fund Balances	47,890	1,198,365	425,320	(161,107)	74,412	(2,941)
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 54,318	\$ 1,232,070	\$ 542,651	\$ 243,031	\$ 164,080	\$ 1,085

**TOWN OF WINDSOR LOCKS, CONNECTICUT
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET (CONTINUED)
JUNE 30, 2022**

ASSETS

	Special Revenue Funds					Permanent Fund	Total Nonmajor Governmental Funds
	Human Services	Police Department Asset Forfeiture	Student Activities	TIF District	James DeForest Phelps		
Cash and Cash Equivalents	\$ 8,732	\$ 211,542	\$ 243,936	\$ 83,763	\$ -	\$ -	\$ 2,290,991
Investments	-	-	-	-	3,835	-	3,835
Receivables, Net	2,116	-	-	29,025	-	-	506,211
Due from Other Funds	2,513	-	-	182,610	-	-	192,502
Inventory	-	-	-	-	-	-	11,768
Total Assets	\$ 13,361	\$ 211,542	\$ 243,936	\$ 295,398	\$ 3,835	\$ -	\$ 3,005,307

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

LIABILITIES

Accounts Payable	\$ -	\$ -	\$ 10	\$ 16,998	\$ -	\$ -	\$ 177,121
Due to Other Funds	-	-	-	70,309	-	-	303,966
Unearned Revenue	-	-	-	29,025	-	-	117,530
Total Liabilities	-	-	10	116,332	-	-	598,617

DEFERRED INFLOWS OF RESOURCES

Unavailable Revenue - Long-Term Receivable	-	-	-	-	-	-	173,021
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FUND BALANCE

Nonspendable	-	-	-	-	3,000	-	14,768
Restricted	-	211,542	243,926	179,066	835	-	2,247,286
Committed	13,361	-	-	-	-	-	135,663
Unassigned	-	-	-	-	-	-	(164,048)
Total Fund Balances	13,361	211,542	243,926	179,066	3,835	-	2,233,669

Total Liabilities, Deferred Inflows of Resources,
and Fund Balances

\$ 13,361	\$ 211,542	\$ 243,936	\$ 295,398	\$ 3,835	\$ -	\$ 3,005,307
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**TOWN OF WINDSOR LOCKS, CONNECTICUT
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 2022**

	Special Revenue Funds					
	Dog	Highway	School Cafeteria	Police Revolving	Parks and Recreation	Commission on Needs of the Aging
REVENUES						
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	266,840	1,362,167	-	-	-
Charges for Services	4,214	-	10,487	352,554	218,149	11,100
Contributions	-	-	-	-	-	4,915
Income from Investments	-	1,656	-	-	-	-
Other Revenues	-	-	3,592	-	1,553	-
Total Revenues	4,214	268,496	1,376,246	352,554	219,702	16,015
EXPENDITURES						
Current:						
General Government	-	-	-	-	-	-
Public Safety	1,069	-	-	485,858	-	-
Public Works	-	134,522	-	-	-	-
Health and Welfare	-	-	-	-	-	11,225
Recreation	-	-	-	-	231,360	-
Education	-	-	1,033,247	-	-	-
Total Expenditures	1,069	134,522	1,033,247	485,858	231,360	11,225
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	3,145	133,974	342,999	(133,304)	(11,658)	4,790
OTHER FINANCING SOURCES (USES)						
Transfers Out	-	(150,000)	-	(50,000)	-	-
Total Other Financing Sources (Uses)	-	(150,000)	-	(50,000)	-	-
NET CHANGE IN FUND BALANCE	3,145	(16,026)	342,999	(183,304)	(11,658)	4,790
Fund Balance - Beginning of Year	44,745	1,214,391	82,321	22,197	86,070	(7,731)
FUND BALANCE - END OF YEAR	\$ 47,890	\$ 1,198,365	\$ 425,320	\$ (161,107)	\$ 74,412	\$ (2,941)

**TOWN OF WINDSOR LOCKS, CONNECTICUT
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)
YEAR ENDED JUNE 30, 2022**

	Special Revenue Funds					Permanent Fund	Total Nonmajor Governmental Funds
	Human Services	Police Department Asset Forfeiture	Student Activities	TIF District	James DeForest Phelps		
REVENUES							
Property Taxes	\$ -	\$ -	\$ -	188,890	\$ -	\$ -	188,890
Intergovernmental	-	-	-	-	-	-	1,629,007
Charges for Services	-	-	126,875	-	-	-	723,379
Contributions	19,628	-	-	-	-	-	24,543
Income from Investments	-	-	-	14	-	-	1,670
Other Revenues	-	-	-	20,000	-	-	25,145
Total Revenues	19,628	-	126,875	208,904	-	-	2,592,634
EXPENDITURES							
Current:							
General Government	-	-	-	75,308	-	-	75,308
Public Safety	-	32,620	-	-	-	-	519,547
Public Works	-	-	-	-	-	-	134,522
Health and Welfare	30,891	-	-	-	-	-	42,116
Recreation	-	-	-	-	-	-	231,360
Education	-	-	99,473	-	-	-	1,132,720
Total Expenditures	30,891	32,620	99,473	75,308	-	-	2,135,573
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(11,263)	(32,620)	27,402	133,596	-	-	457,061
OTHER FINANCING SOURCES (USES)							
Transfers Out	-	-	-	(74,120)	-	-	(274,120)
Total Other Financing Sources (Uses)	-	-	-	(74,120)	-	-	(274,120)
NET CHANGE IN FUND BALANCE	(11,263)	(32,620)	27,402	59,476	-	-	182,941
Fund Balance - Beginning of Year	24,624	244,162	216,524	119,590	3,835		2,050,728
FUND BALANCE - END OF YEAR	\$ 13,361	\$ 211,542	\$ 243,926	\$ 179,066	\$ 3,835	\$	\$ 2,233,669

**TOWN OF WINDSOR LOCKS, CONNECTICUT
TAX INCREMENT FINANCING FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2022
(NON-GAAP BUDGETARY BASIS)**

	Budgeted Amounts			Variance
	Original	Final	Actual	Positive (Negative)
Revenues:				
Downtown TIF District	\$ 188,891	\$ 188,891	\$ 208,904	\$ 20,013
Total Revenues	<u>188,891</u>	<u>188,891</u>	<u>208,904</u>	<u>20,013</u>
Expenditures:				
Downtown TIF District	<u>188,891</u>	<u>141,771</u>	<u>75,308</u>	<u>66,463</u>
Total Expenditures	<u>188,891</u>	<u>141,771</u>	<u>75,308</u>	<u>66,463</u>
Excess of revenues over Expenditures	<u>-</u>	<u>47,120</u>	<u>133,596</u>	<u>86,476</u>
Other Financing (Uses):				
Transfer to General Fund	-	(9,120)	(9,120)	-
Transfer to Capital Project Fund	<u>-</u>	<u>(65,000)</u>	<u>(65,000)</u>	<u>-</u>
Total Other Financing (Uses)	<u>-</u>	<u>(74,120)</u>	<u>(74,120)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (27,000)</u>	<u>59,476</u>	<u>\$ 86,476</u>
Fund Balance at Beginning of Year			<u>119,590</u>	
Fund Balance at End of Year			<u>\$ 179,066</u>	

CAPITAL PROJECTS FUND

**TOWN OF WINDSOR LOCKS, CONNECTICUT
COMBINING BALANCE SHEET
CAPITAL PROJECTS FUND BY PROJECT
JUNE 30, 2022**

	Capital Improvements Projects	Capital Projects	WPCA Capital Projects	Total Capital Projects Fund
ASSETS				
Cash and Cash Equivalents	\$ 3,144,095	\$ 16,475,129	\$ 119,000	\$ 19,738,224
Due from Other Funds	66,281	1,050,309	-	1,116,590
Total Assets	<u>\$ 3,210,376</u>	<u>\$ 17,525,438</u>	<u>\$ 119,000</u>	<u>\$ 20,854,814</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	\$ 69,769	\$ 195,700	\$ 86,819	\$ 352,288
Due to Other Funds	-	-	769,058	769,058
Total Liabilities	69,769	195,700	855,877	1,121,346
Fund Balances:				
Committed	3,140,607	17,329,738	-	20,470,345
Unassigned	-	-	(736,877)	(736,877)
Total Fund Balances	<u>3,140,607</u>	<u>17,329,738</u>	<u>(736,877)</u>	<u>19,733,468</u>
Total Liabilities and Fund Balances	<u>\$ 3,210,376</u>	<u>\$ 17,525,438</u>	<u>\$ 119,000</u>	<u>\$ 20,854,814</u>

TOWN OF WINDSOR LOCKS, CONNECTICUT
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUND – BY PROJECT
YEAR ENDED JUNE 30, 2022

	Capital Improvements Projects	Capital Projects	WPCA Capital Projects	Total Capital Projects Fund
REVENUES				
Intergovernmental	\$ -	\$ 1,050,309	\$ -	\$ 1,050,309
Income from Investments	6,271	14,492	2,045	22,808
Other Revenue	1,800	-	-	1,800
Total Revenues	8,071	1,064,801	2,045	1,074,917
EXPENDITURES				
Capital Outlay	980,857	4,124,331	386,317	5,491,505
Debt Service	77,492	-	-	77,492
Total Expenditures	1,058,349	4,124,331	386,317	5,568,997
EXCESS OF REVENUE OVER EXPENDITURES AND OTHER FINANCING USES	(1,050,278)	(3,059,530)	(384,272)	(4,494,080)
OTHER FINANCING USES				
Issuance of Leases	219,308	-	-	219,308
Bond Issuance	-	20,000,000	-	20,000,000
Transfers in	1,308,369	-	620,000	1,928,369
Transfers out	(10,000)	-	-	(10,000)
Total Other Financing Sources	1,517,677	20,000,000	620,000	22,137,677
NET CHANGE IN FUND BALANCES	467,399	16,940,470	235,728	17,643,597
Fund Balance - Beginning of Year	2,673,208	389,268	(972,605)	2,089,871
FUND BALANCE - END OF YEAR	<u>\$ 3,140,607</u>	<u>\$ 17,329,738</u>	<u>\$ (736,877)</u>	<u>\$ 19,733,468</u>

OTHER SCHEDULES

**TOWN OF WINDSOR LOCKS, CONNECTICUT
SEWER ADMINISTRATION FUND
REPORT OF SEWER USE CHARGE COLLECTOR
YEAR ENDED JUNE 30, 2022**

List Year	Uncollected Charges July 1, 2021	Current Year Billings and Adjustments	Adjusted Charges Collectible	Collections			Uncollected Charges June 30, 2022
				Charges	Interest and Lien Fees	Total	
2007	\$ 43	\$ -	\$ 43	\$ -	\$ -	\$ -	\$ 43
2008	190	-	190	-	-	-	190
2009	365	-	365	-	-	-	365
2010	822	-	822	-	-	-	494
2011	1,298	-	1,298	328	513	841	903
2012	2,418	-	2,418	395	806	1,201	1,940
2013	4,189	-	4,189	478	883	1,361	3,617
2014	6,380	-	6,380	572	1,117	1,689	5,064
2015	10,898	-	10,898	1,316	1,996	3,312	8,834
2016	18,473	-	18,473	2,064	2,806	4,870	13,566
2017	27,231	-	27,231	4,907	4,912	9,819	19,648
2018	38,263	-	38,263	7,583	6,344	13,927	28,710
2019	69,207	-	69,207	9,553	6,580	16,133	45,419
2020	159,454	-	159,454	23,788	11,410	35,198	60,114
				99,340	21,807	121,147	
Total Prior Years	339,231	-	339,231	150,324	59,174	209,498	188,907
2021	-	2,460,823	2,460,823	2,343,436	32,090	2,375,526	117,387
Total	\$ 339,231	\$ 2,460,823	\$ 2,800,054	\$ 2,493,760	\$ 91,264	\$ 2,585,024	\$ 306,294

TOWN OF WINDSOR LOCKS, CONNECTICUT
SCHEDULE OF DEBT LIMITATION
JUNE 30, 2022

Total Tax Collections (Including Interest and Lien Fees) For 2021 Fiscal Year					<u>\$ 38,724,671</u>
Base					<u><u>\$ 38,724,671</u></u>
	General Purpose	Schools	Sewers	Urban Renewal	Pension Deficit
Debt Limitation:					
2-1/4 Times Base	\$ 87,130,510	\$ -	\$ -	\$ -	\$ -
4-1/2 Times Base	-	174,261,020	-	-	-
3-3/4 Times Base	-	-	145,217,516	-	-
3-1/4 Times Base	-	-	-	125,855,181	-
3 Times Base	-	-	-	-	116,174,013
Total Debt Limitation	<u>87,130,510</u>	<u>174,261,020</u>	<u>145,217,516</u>	<u>125,855,181</u>	<u>116,174,013</u>
Indebtedness:					
Bonds and Notes Payable	27,453,089	7,202,058	5,149,853	-	-
Bonds Authorized and Unissued	<u>14,530,000</u>	<u>3,014,691</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Indebtedness	<u>41,983,089</u>	<u>10,216,749</u>	<u>5,149,853</u>	<u>-</u>	<u>-</u>
Debt Limitation in Excess of Outstanding and Authorized Debt	<u>\$ 45,147,421</u>	<u>\$ 164,044,271</u>	<u>\$ 140,067,663</u>	<u>\$ 125,855,181</u>	<u>\$ 116,174,013</u>

Note: In no case shall total indebtedness exceed seven times annual receipts from taxation (\$271,072,697).

STATISTICAL SECTION

TABLE 1

**TOWN OF WINDSOR LOCKS, CONNECTICUT
PRINCIPAL TAXPAYERS
YEAR ENDED JUNE 30, 2022**

<u>Name</u>	<u>Nature of Business</u>	<u>Taxable Valuation as of 10/1/19</u>	<u>Percent of Net Taxable Grand List*</u>
United Technologies	Manufacturing	\$ 198,571,160	13.65 %
EAN Holdings LLC/CAMRAC	Car Rental	49,588,808	3.41
Ahlstrom-Munksjo Nonwovens	Manufacturing	44,703,980	3.07
PPF WE 500 North Street	Grocery Wholesaler	38,029,390	2.61
PV Holdings Corporation	Car Rental	35,499,100	2.44
CT Light and Power/Eversource	Utility	29,069,600	2.00
Federal Express Corporation	Freight	25,405,910	1.75
American Honda Motors Co	Parts Distribution Center	22,098,808	1.52
Hertz	Car Rental	21,490,080	1.48
Old County Senior Living	Assisted Living	<u>15,057,042</u>	1.03
Total		<u><u>\$ 479,513,878</u></u>	32.96 %

* Based on 10/01/20 Net Taxable Grand List of \$1,455,018,810

TABLE 2

TOWN OF WINDSOR LOCKS, CONNECTICUT
ASSESSED VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS
(IN THOUSANDS)
(UNAUDITED)

Fiscal Year Ended June 30,	Grand List as of October 1,	Real Property			Other Land Percent	Personal Property Percent	Motor Vehicle Percent	Gross		Less		Net		Percentage Change
		Residential Percent	Commercial and Industrial Percent					Taxable Grand List		Exemptions		Taxable Grand List		
2022	2020	37.7 %	25.1 %		1.3 %	22.0 %	13.9 %	\$ 1,631,668	\$	176,649	\$	1,455,019	\$	(1.6)%
2021	2020	37.4	24.2		1.3	20.5	16.6	1,644,856		165,667		1,479,189		(0.3)
2020	2019	37.4	25.6		1.3	19.6	16.0	1,640,611		157,376		1,483,235		15.5
2019	2018	41.4	22.0		1.2	20.8	14.6	1,415,814		132,080		1,283,734		6.0
2018	2017	42.7	22.4		1.1	20.7	13.2	1,361,693		150,738		1,210,955		(3.8)
2017	2016	40.6	20.1		1.3	22.4	15.7	1,418,126		159,067		1,259,059		6.9
2016	2015	42.9	21.3		1.4	22.4	12.1	1,338,047		160,752		1,177,295		(3.4)
2015	2014	42.0	21.0		-	20.4	15.2	1,364,824		146,477		1,218,347		(4.1)
2014	2013	46.5	22.6		-	18.4	12.5	1,410,980		141,149		1,269,831		0.4
2013	2012	50.6	25.2		-	8.8	15.4	1,386,837		122,058		1,264,779		2.1

Date of Last Revaluation 10/1/18

Based on Assessor Data

**TOWN OF WINDSOR LOCKS, CONNECTICUT
CURRENT DEBT STATEMENT
JUNE 30, 2022**

Bonded Debt:	
General Purpose	\$ 27,451,383
Schools	7,204,097
Sewers	5,149,520
Total Bonded Debt	<u>39,805,000</u>
 Total Overall Net Debt	 <u><u>\$ 39,805,000</u></u>

**CURRENT DEBT RATIOS
FOR THE YEAR ENDED JUNE 30, 2022**

Population, 2021*	12,671
Per Capita Income, 2021**	29,346
Net Taxable Grand List, 10/1/20	1,455,018,810
Estimated Full Value @ 70%	2,078,598,300
Equalized Net Grand List, 2020***	2,357,717,531

	<u>Overall Debt</u>	<u>Overall Net Debt</u>
	\$ 39,805,000	\$ 39,805,000
Per Capita	\$ 3,141.43	\$ 3,141.43
To Net Taxable Grand List	2.74%	2.74%
To Estimated Full Value @ 70%	1.91%	1.91%
To Equalized Net Grand List, 2020	1.69%	1.69%
Ratio of Debt Per Capita to Per Capita Income	10.70%	10.70%

* Advance CT

** Advance CT

*** State of Connecticut Office of Policy and Management

TABLE 4

**TOWN OF WINDSOR LOCKS, CONNECTICUT
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS
(IN THOUSANDS)
(UNAUDITED)**

Fiscal Year Ended	Grand List October 1,	Net Taxable Grand List (thousands)	Mill Rate	Total Adjusted Tax Levy (thousands)	Percentage of Annual Levy		
					Collected at End of Fiscal Year	Uncollected at End of Fiscal Year	Uncollected as of June 30, 2022
June 30,							
2022	2020	\$ 1,455,019	25.83	\$ 37,559	98.5 %	1.5 %	1.5 %
2021	2019	1,479,189	25.83	37,930	97.4 %	2.5 %	0.8 %
2020	2018	1,154,358	25.83	38,183	96.8 %	3.2 %	0.3 %
2019	2017	1,283,734	26.66	34,436	97.9 %	2.1 %	0.2 %
2018	2016	1,210,955	26.66	33,716	96.9 %	3.0 %	0.1 %
2017	2015	1,259,046	26.66	33,386	97.5 %	2.5 %	0.2 %
2016	2014	1,177,295	26.79	32,877	98.1 %	1.9 %	0.1 %
2015	2013	1,218,347	26.23	32,739	98.0 %	2.0 %	- %
2014	2012	1,269,831	24.54	32,307	98.1 %	1.8 %	- %
2013	2011	1,264,779	24.27	31,296	97.9 %	2.1 %	- %