ANNUAL REPORT

FY 2020

Published by the Town of Windsor Locks Board of Finance

TOWN OF WINDSOR LOCKS

50 Church Street Windsor Locks Connecticut 06096

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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 2020

Appendix C contains the *2020 Financial Statements* prepared by the Town's auditor.

BOARD OF FINANCE INTRODUCTION

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

Norman Boucher, Chairman	Lori Quagliaroli
Michael Ciarcia	David Weigert
Cornelius O'Leary	Lacinda VanGieson, Alternate
Paul Reidi	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 Statues 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 2021-2022 is as follows: February 2, 3, 9, 10, 16, 17, 23, 24; March 2, 3, 9, 10, 16, 17, 23, 24, 30, 31; and as needed in April: 6, 7, 13, 14, 20, 21, 27 28)*

The Financial Statements for the fiscal year 2019-20 was on file after December 31, 2020 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 2020-21 budget preparations and approval were accomplished by the Board of Finance and submitted for a Public Hearing via Zoom on April 28, 2020. A mil rate of 25.83 was set again this year.

The Board of Selectmen where identified as the budget making authority per Governor's Executive Order due to the COVID-19 pandemic. The Board of Selectmen designated the Board of Finance as the Town's budget making authority to adopt the fiscal year 2020-2021 Town budget. The Board of Finance authorized the hiring of a dispatcher and patrolman in an effort to reduce Police Department overtime. The fiscal year 2020-2021 Town budget was approved by the Board of Finance on June 16, 2020.

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.

Norman Boucher, Chairman
January 2021

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
- Homeowner total disabled tax relief applications and assistance

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
1st 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	
2st 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 **Police Commission** 6:00 pm Town Hall	**Board of Education** 6:00 pm Board of Education Office 58 South Elm St./ Windsor Locks High School
3rd 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	
4th 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 **Economic and Industrial Development Council (EIDC)** 6:30 pm

The Board of Finance has scheduled Budget Workshop Meetings on the following dates in 2021: February 2, 3, 9, 10, 16, 17, 23, 24; March 2, 3, 9, 10, 16, 17, 23, 24, 30, 31 and as needed, April 6, 7, 13, 14, 20, 21, 27, 28.

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

J. Christopher Kervick, First Selectman
Paul Harrington
Scott Storms

BOARD OF ASSESSMENT APPEALS

Richard Pease, Chairman
Milka Cruz
Paul Riedi
Mark Whitten, Jr.

BOARD OF EDUCATION

Patricia L. King, Chairperson
Margaret M. Byrne, Vice Chairperson
Dennis Gragnolati
James McGowan
Paige LaTournes

BOARD OF FINANCE

Norman Boucher, Chairman
Michael Ciarcia
Cornelius O'Leary
Lori Quagliaroli
Paul Riedi
David Weigert
Lacinda VanGieson, Alternate
Mark Whitten Alternate

CONSTABLES

Michael J. Biedrzycki
Hugh Donagher
Daniel A. Flanagan
Dennis A. Gragnolati
Peter Lambert
Roger Nelson
Shane O'Connor

FIRE COMMISSION

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

JUDGE OF PROBATE

David Barum

JUSTICE OF THE PEACE

Susan Barsanti
Margaret M. Byrne
Joseph Calsetta
James E. Cannon, III
Suzanne Cannon
Cynthia Cooper
Robert Crochetiere
Neal F. Cunningham
Susan Downing
Barrie Dunlap
Gabriel Fierro
Joseph W. Flynn
Michael Forschino
Paul Harrington
Kimberly Harrison
Gopalakrishnan P. Iyer
J. Christopher Kervick
Ronald M. King
Kayleigh E. Royston
Dale A. Storms

PARK COMMISSION

Robert Norris, Chairman
Glenn Flanders, Vice Chairman
Jamie Bonito, Commissioner
Mike Erickson, Commissioner
Scott Nolan, Commissioner
Lacinda Van Gieson, Commissioner

POLICE COMMISSION

Andrew Kulas, Chairman
James Szepanski
Ricardo Rachele
Michael Forschino
Michael Perry
Daniel Squires

REGISTRARS OF VOTERS

John L. Ferrari, Democratic Registrar
Leah Bushnik, Republican Registrar

SEWER COMMISSION / WATER POLLUTION CONTROL AUTHORITY (WPCA)

Paul Harrington, President
Robert Crochetiere, Vice President
J. Christopher Kervick
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

STATE REPRESENTATIVE

Jane Garibay

STATE SENATOR

John A. Kissel

TAX COLLECTOR

Peter Juszczynski

TOWN CLERK

Scott Nolan

TOWN TREASURER

Christopher LaTournes

ZONING BOARD OF APPEALS

Shane O'Connor, Chairman
Howard Aspinwall
Daniel Flanagan
Christopher Halpin
Mark Horan
Ronald King
Daniel S. Merrigan

APPOINTED TOWN BOARDS & OFFICIALS

ASSESSOR

John Creed, Assessor
Kristy Hunter Deputy Assessor

ASSISTANT TOWN CLERK

Scot Nolan

BUILDING OFFICIAL/ HOUSING OFFICER

Mark Doody, Building Official
Dan Malo, Code Enforcement Officer
Jennifer Bourque, Administrative Assistant

CAPITAL IMPROVEMENT ADVISORY COMMITTEE

Neal F. Cunningham, Chairman
Amanda Moore
Joseph Calsetta
Norman Boucher
Patricia King
Dennis Gragnolati

CAPITAL REGION COUNCIL REPRESENTATIVE

Cynthia Cooper

CHIEF OF POLICE

Eric Osanitsch

COMMISSION ON THE NEEDS OF THE AGING (CONA)

Roger Nelson, Chairman
Rosemary Hogan, Vice Chairperson
Sue Cannon
Cindy Cooper
Douglas Glazier
Peter Lambert
Connie Nelson
Ashley Pease
Barbara Sullivan

CONA MUNICIPAL AGENT

John Sullivan

CONNECTICUT RIVER ASSEMBLY

Richard J. Frawley, Rep.
Jane M. MacDonough, Alternate Rep.

CONSERVATION COMMISSION

Richard J. Frawley, Chair
Roger E. Nelson
Kasan Patel
Roger Sullivan
Bruce Robtoy
Darry Ruiter
Rose Horan, Recording Secretary

REGISTRARS OF VOTERS

Catherine McCauley, Deputy Registrar
Jennifer Juszczynski, Deputy Registrar

DEPUTY TOWN TREASURER/ FINANCE DIRECTOR

Amanda Moore

ECONOMIC & INDUSTRIAL DEVELOPMENT COMMISSION

Michael Mannheim, Chairman
Bob Crochetiere
Neal Cunningham
Douglas Glazier
Michael Hickey
Alexa Megna
David Montemerlo, Jr.
Shane O'Connor
Jay Pendred
Gerard Weatherby

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.
Chet Pohorylo

HOUSING AUTHORITY

Steven Bushnick, Chairman
Ann Marie Claffey, Vice Chairman
David Nolan
Joyce Welch, Federal Tenant Commissioner
Linda Cray, State Tenant Commissioner

HOUSING CODE APPEALS BOARD

Shirley O. King
Amanda Rabbett
Beckie Refsnider

INLAND WETLANDS AGENCY

Robert Crochetieri
Nicholas J. Giaccone, Jr.
James Gunthrie
Mary Perrier
Richard Pease
John Seaha
Lacinda Gieson

MARINE OFFICER

William J. Fournier, Jr.

MUNICIPAL HISTORIAN

Mickey Danyluk

NORTH CENTRAL DISTRICT HEALTH

Michele Kervick

PLANNING AND ZONING COMMISSION

Vincent Zimnoch, Chairman
Peggy Sayers, Vice Chairwoman
Doug Wilson, Secretary
Tamie Quagliaroli
Cindy Cooper
Alexa Brengi, Alternate
Jonathan Savino, Alternate
Debbie Seymour, Recording Secretary

PUBLIC WORKS DIRECTOR

Philip J. Sissick

RECREATION DIRECTOR

David Wrabel

REGISTRAR OF VITAL STATISTICS

Scott Nolan

SOCIAL SERVICES DIRECTOR

Heidi Gilmore

SUPERINTENDENT OF SCHOOLS

Shawn Parkhurst

TOWN ENGINEER

J.R. Russo & Associates, LLC

TOWN PLANNER

Jennifer Valentino Rodriquez

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

WELFARE DIRECTOR

J. Christopher Kervick

WINDSOR LOCKS PUBLIC LIBRARY DIRECTOR

Gloria Malec

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	860-627-1480
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

REPORTS BY SERVICE AREA

ASSESSOR'S OFFICE (Board of Assessors)

John Creed, Assessor CCMA I

Kristy Hunter, Deputy Assessor

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 2019 the Assessor's Office reviewed and processed over 700 permits that affected assessment.

Personal Property

Over 850 Personal Property Declarations were processed for the 2019 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

22,500 vehicle per year are appraised and cross-referenced. 7,400 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 2019 the Assessor's Office reviewed and processed over 500 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. 350 Income and Expense forms were distributed in 2019. 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 value as of October 2019 is $1,475,832,100 and pays a flat amount representing tax in accordance with CGS sections 201, 203 and 204 of $3,319,685.85 since 2013.

Top 10 Taxpayers

EAN Holdings, Enterprise, Alamo & National continues to be the number one taxpayer in town representing 5.91% of the Net Grand List

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

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 (https://www.windsorlocksct.org). Additional information may also be obtained by visiting the Assessor's Office at Town Hall or by calling the Office at 860-627-1448.

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.

BOARD OF EDUCATION

Windsor Locks Board of Education

Patricia L. King, Chairperson

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 2019-2020 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 2019-2020 school year was an extension of the district's continued work towards improving student achievement by strengthening teaching and learning through the creation of a mastery-based, student-centered learning system. The creation of challenging academic standards that are used to determine if students have mastered the content and skills most important to their future lives has been the most challenging and most rewarding work of our entire district. The student-centered aspect of this educational system means that we are redefining the ways in which we provide instruction so that instruction is more personalized to the specific learning needs of students and so that student discourse, both with their peers and their teacher is both challenging and respectful. The teacher's role has shifted to more of a facilitator of learning, and they play a critical role in guiding students to learn and grow towards mastery of standards. To thrive in this 21st century, our students need to prove that they can be responsible citizens who, through informed thinking, creative and practical problem solving, self-directed learning, working collaboratively, and communicating effectively, can contribute positively to our ever-changing, global society.

Windsor Locks Public Schools was faced with a sudden departure to remote learning in March 2020 which made every educator a "first year" educator again as we entered unprecedented times. Staff worked remotely to deliver instruction to our students who were provided with one-to-one devices and hotspots through continued partnerships with supporters.

Windsor Locks Public Schools continue to be recognized as a leader in the process of transforming our educational system into a mastery-based personalized learning system. We continue to receive requests for

support and guidance from districts across the state, region, and country as word about our improvements have been documented in multiple periodicals. Windsor Locks Public Schools are paving the way in Connecticut as a model of the type of personalized learning models all states and districts are trying to create to improve student learning through equitable educational opportunities. During the 19-20 school year, Commissioner Cardona visited our district to see the work that was happening in our classrooms and spent time with our students.

To that end, the Windsor Locks Public Schools continues to work towards achieving four distinct 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.

<table>
<tr><td colspan="2">Goal 1: Windsor Locks Public Schools will ensure that all students are engaged in their learning and challenged to achieve, grow, and demonstrate mastery.</td></tr>
<tr><td colspan="2">District:
Improved instruction through deliberate instructional planning that provides for student voice and choice to empower students to lead their learning and that is differentiated, individualized and personalized to meet student needs. (based on whole group and subgroup data).
Continued the development of Standards-Based Curriculum Maps in all subjects grades 6-12 and in Math and ELA for grades K-5, housed in common format and location
Instruction where teachers provide timely feedback to students and confer with students to help them prepare to design, apply, document and defend their learning.
Continued development and implementation of Next Generation Science Standards curriculum units.
District-wide Visible Learning Visits at each school twice per year to reach the highest quality instruction
Engaged students and families in student-led conferences at all levels.</td></tr>
<tr><td>North Street School

Jeffrey Ferreira Principal
Heather Earley, Asst. Principal</td><td>Continued our peer visible-learning visits where teachers observed colleagues' instruction and student learning.
Our EL Education consultant assisted us in strengthening our school leadership system
Our I-Block period provided an opportunity for both academic support and enrichment for all students.
Further strengthened our Professional Learning community cycle to support instructional and curriculum planning and ability to analyze student data to drive instruction.
Student-led conferences,where all students shared what they were proud of their learning and what their academic and behavior goals, remained an integral part of our parent conferences.
Our use of the Fundations program helped strengthen our students phonics and phonological awareness, essential pre-reading skills
Continued to implement our universal screening system in literacy and numeracy to determine each students' areas of instructional strength and areas need, the results of which were used to assist in all three tiers of instruction- Classroom, intervention, and special education</td></tr>
<tr><td>South Elementary School

Monica Briggs Principal</td><td>South School formed a partnership with EL Education to promote best practices in the areas of: Mastery of Knowledge and Skills, High Quality Work, and Character.
Emphasis is on a growth mindset for all students and adults in the building.
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.
Students continued to share and defend their learning through student-led conferences.</td></tr>
</table>

	Teachers planned meaningful opportunities for student choice and voice to empower them to lead their own learning. Academic and behavioral supports and enrichment available to students through the SRBI process. Personalized academic support delivered during "iblock" (individualized block) so students don't miss out on classroom instructional time. Teachers participated in classroom visits in order to observe instruction, give and receive feedback, and make improvements to their instructional practices. Teachers revised and implemented the NGSS Science curriculum. Continued implementation of the Bridges math program. Continued implementation of TC reading and writing workshop. Teachers employed instructional strategies to engage students in a way that connects to their cultural and personal identities.
Windsor Locks Middle School *David Prinstein Principal* *Christine Domler, Assistant Principal*	Conducted cross-functional internal "Visible Learning Visits" to focus on and improve specific areas of curriculum, instruction, and student achievement. 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. More than fifty 8th Grade students sat for the 8/9 PSAT exam.
Windsor Locks High School *Rebecca Aldred, Principal* *Carrie Grado, Assistant Principal*	Extended Learning Opportunities (ELO) were implemented and sixteen (16) students worked with a mentor in various fields of study. Additionally there were 7 students in our Child Development program and 4 students in internships with Tech Ed. The graphic design interns support the graphic needs of the community from producing booklets, posters and embroidering of polos and t-shirts to larger scale print jobs such as banners. Instructional Specialists worked with a coach from EL Education and Great Schools Partnership to develop their instructional leadership skills. Every WLHS teacher participated in one Visible Learning Visit before the COVID-19 shutdown. This structure provided teachers with opportunities to visit each other's classes to learn about best instructional practices and engage in professional conversations regarding instructional shifts in pedagogy and assessing student understanding of standards. These practices focused our work on performance categories to refine and strengthen our collective instructional practice and vision. For students who did not demonstrate mastery within the general classroom setting, Raider Block and extended-year programs (Winter Academy) were utilized to provide intervention to support individual student needs. As we transitioned to a remote learning environment, we modified our Habits of Scholarship Rubric as well as modified our WLPS grading policy to ensure learning of all students during unprecedented times. Students were engaged in demonstrating mastery of Vision of a Graduate Standards(VOG's). Teachers implemented benchmark assessments in Raider Block classes aligned to these VOG's. All WLHS students conducted student-led conferences twice during the school year.

	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.
Pine Meadow Academy (PMA) and RISE Transition Academy *Joshua Robinson Director of Pupil Services*	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. 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.

Goal 2: Windsor Locks Public Schools will use research-based leadership and best workplace practices to ensure achievement, growth and mastery for all.	
District: Teachers study growth-oriented literature, leading to conversation/activity around the necessity of prioritizing growth. Teachers regularly and strategically reflect on teaching practices and student learning outcomes by adapting/revising plans based on a data cycle to personalize learning for students. Teachers examine student work through Quality Work Protocols in order to improve planning for and outcomes of all students.	
North Street School	Revamped school leadership team strengthened school shared voice and shared leadership Our Habits of Scholarship centered on our 5 Character traits: Perseverance, Responsibility, Integrity, Collaboration, and Empathy. Second year of our Look for the Good program where students shared examples of what they were grateful for within the school building and their homes. Extended day programming included academic, artistic and physical opportunities. Awarded the School Readiness grant of $238,000 to continue to provide an exceptional pre-kindergarten experience, free of charge. Our Parent Educator, part of our Parents as Teachers program, supported multiple families with child developmental information in addition to weekly playgroups for children aged 2-5. ABA (Applied Behavior Analysis) program enabled us to keep our students in-district with high-quality special education services, Pre k-2. Another successful year working with Windsor Locks High School Pre-School Pathway Program, which allowed High School students interested in Early Childhood instruction to have hands-on teaching and learning experiences.

South Elementary School	Year one of a partnership was established with EL Education. School goals established with an emphasis on building community and shared leadership. Day and After School Programs offered to extend and enhance learning. Common "Character Traits" and "Code of Character" implemented school-wide. Instructional Leadership Team and other school committees in place with representation from staff and community. Continued embedded professional learning through EL Education and Columbia Teachers' College consultants. 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 Trauma Informed Instruction. Teacher training on equity practices to insure all students get what they need
Windsor Locks Middle School	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. As a response to emergency remote learning, the school reshaped Academic and Habits of Scholarship reporting to capture both needed and demonstrable skills AND students' areas for growth.
Windsor Locks High School	Through our partnership with Great Schools. staff engaged in quality work protocols for all meetings. Teachers utilized a benchmark assessment data reporting form in order to capitalize on all aspects of the data cycle. Through common planning time, PLC's, and Freshman Team, teachers were able to both independently and collaboratively reflect on improving best practices. The Humanities Department participated in an equity centered self evaluation in partnership with St. Joseph University, to evaluate current curriculum and ensure the development of a culturally responsive curriculum. Students participated in a homework club three times weekly until our March closure. Administrators and Counselors engaged students in Restorative Practices to address student behavior. Behavioral incidents were reduced again as a result of these practices. Other ELO's included working with children in Child Development, Tech Interns and as Teacher Assistants.
Pine Meadow Academy (PMA) and RISE	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.

Transition Academy	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. RISE students 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: Continued a partnership with Community Health Resources (CHR) for satellite Mental Health Offices at WLMS, WLHS and South Elementary. Continued to convene the Windsor Locks Community Partners Group to generate a collective effort to improve our schools for overall community improvement. Increased opportunities for parents to partner with the school during school events to support student learning in the classroom. Conducted parent forums, advisory councils, and other gatherings to promote partnership between families, community, administration, teachers, and Board of Education.	
North Street School	Continued implementation of our Friends and Learners program, funded by a grant received from the Primary Mental Health Program which provided integral services for students with school adjustment concerns. Support programming for students with behavior concerns Second Step program utilized to complement the Social Emotional supports offered Trauma Informed instruction professional development provided to all staff Multiple school-wide assemblies held to honor students exemplifying our school's character traits: Perseverance, Responsibility, Integrity, Collaboration, and Empathy. Town Book Buddies program provided each kindergartner several gift-wrapped books during the year, all donated by generous town members, to help encourage a love of reading.
South Elementary School	Partnership with EL Education emphasizes character development and infuses it into academics. Mentor program in place for students utilizing staff and members to work directly with students who need a little extra support. 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. Second Step Program in place to address social/emotional curriculum. Emphasis on five character traits: Responsibility, Collaboration, Empathy, Perseverance, Integrity. Counseling services available for all students. Partnership established with CHR so students can receive outside counseling services at school.
Windsor Locks Middle School	Continued to hone "Habits of Scholarship" grading and reporting to coach students toward high levels of engagement and achievement. Professional Learning continued around student difference, diversity, and the provision of equity to all students and families. Teachers worked with Support Staff within the 'SRBI' process to tailor and individualize instruction and intervention for specific students. Continued "Community Open Door" policy to promote students' parents and family members visiting the school and classrooms. Hosted WLMS Winter Open House to showcase student learning to interested parents and members of the Windsor Locks community. Students and parents were invited to spend part of a school day at WLMS. 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	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 Career Fair for students to learn about different careers and connect with community mentors. Continued our partnership with the Wellness Coalition as well as CHR. Administration, teachers, parents, and students participated in monthly Community Partners meetings. Continued to meet at least monthly with our CREC liaison to support our Open Choice student success. Facilitated regular meetings with staff to plan appropriate interventions for students of concern.
Pine Meadow Academy and RISE Transition Academy	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. 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. (Hilltop Farm) 100% of the PMA Senior class participated in college and technical school visits prior to distance learning.
	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.

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 Each school focused on improving the school climate for all members of the school community, whether through PBIS, Responsive Classroom, Second Step, or Habits of Scholarship teaching/tracking. Increased, with grant funding, after-school activities at each building resulting in deeper student connections to the school community. Revised and received state approval for our All-Hazards Emergency Plan. Continued or moved to complete numerous projects that improved school functioning and environmental comfort, as well as remedied code or compliance violations.	
North Street School	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. Pre k Vertical Teams allowed children from each grade level to interact multiple times a year during our Fun Fridays. All students were trained in our emergency protocols (e.g Fire, Lockdown) School Safety and School Crisis teams helped reinforce our safety systems.
South Elementary School	After school activities promoting a healthy lifestyle available for all students. School Safety Committee meetings held monthly. Safety/emergency drills (fire, lockdown, weather) conducted on a regular basis throughout the year. "Tools for Schools" walk-through conducted in order to ensure a safe learning environment. School Climate Committee and Positive Incentives Committee promote a safe and positive school climate. Emphasis on mindfulness with students and adults. Mindfulness room available for all students and adults.

	Morning yoga available for students two times a week. After school yoga available for adults. Emotional and behavioral support program in place.
Windsor Locks Middle School	Continued to provide myriad extra-curricular opportunities for students, including athletics, the arts, and academics. School-wide climate initiatives included "Red Ribbon Week", "Unity Day", anti-bullying and pro-kindness campaigns, and "Reading Buddies" programs at our two Windsor Locks Elementary Schools. Continued to train and mobilize peer ambassadors to empower students to have a voice in showcasing the positive aspects of the school community to students and visitors. School-wide adult goals included focusing on ways to make students feel safer and more included, irrespective of real or perceived differences AND families feeling more connected through proactive school communication. School safety drilling and evacuations included school-coordinated responses to fire, safety breaches, and weather.
Windsor Locks High School	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. In keeping with the traditions of Project Inspire, we developed a safe way to still celebrate our graduates by having a COVID friendly car parade through town.
Pine Meadow Academy (PMA) and RISE Transition Academy	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. 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. _____ 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.

Curriculum, Instruction, and Assessment

Christian Strickland, Assistant Superintendent

During the 2019-2020 school year, Windsor Locks Public Schools continued to evaluate the curriculum through continued collaboration, professional learning, and review of student work. The overarching themes of the year focused on teachers knowing their students in regards to culture, identity, and understanding trauma informed instruction. Teachers at all schools utilized *Culturally Responsive Curriculum Scorecards* to examine units of study though an equity lens. Additional work at the high school focused on the *Vision of the Graduate* and examining the benchmark

cycles and expectations for Raider Block to make sure they are aligned with the Vision of the Graduate. Unit Plan templates created during the summer of 2019 began to be implemented within the district. Additionally, the plan to utilize a common web-based Google platform for the universal housing of all curricular documents K-12 *(drafted in 2018 - 2019)* was implemented. During the 2019-2020 school year, the use of *Smarter Balanced (SBAC) Interim Block Assessments* was implemented. Teachers at WLHS, created and implemented interim benchmark assessments that aligned to the SAT and Department Power Standards. Through this work, staff gained familiarity with these assessments and provided feedback to administration on how to further support their implementation in the 2020 - 2021 school year. The 2019 - 2020 school year was the sixth year of Windsor Locks' Educator Evaluation and Support System and the third year with a revised Teacher Evaluation Rubric created by the Professional Development & Teacher Evaluation Committee (PDEC). This plan continued to align with the state's rigorous expectations for evaluating educators in Connecticut's schools and focus on personalized learning. The Professional Learning and Teacher Evaluation and Support Committee met monthly. To further improve instruction, teachers continued to conduct Professional Learning Community meetings, where they reviewed student assessment data and then made decisions about how to help students meet the Connecticut Core Standards and other content-specific standards in their classes. Individualized Blocks or "iBlocks" were continued at North Street, South Elementary, and Windsor Locks Middle School to provide targeted instruction for students in standards or content that had not been mastered or to extend student learning in areas already mastered. At the high school level, this process was supported by their flexible Raider Block Schedule three times a week. Like all school systems in Connecticut, Windsor Locks Public Schools was impacted by the state mandated extended school closure due to Covid-19. From March 13, 2020 through the end of the school year, Windsor Locks teachers and students interacted and learned remotely in an effort to keep students and staff safe. During this time the district worked creatively and collaboratively to support remote learning and build technology skills for teaching and learning.

Below are some of the specific indicators and department accomplishments from this school year, organized by goal area.

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

Curriculum Instruction and Assessment:

- Maintained our district professional learning priorities around two themes of Planning for active engagement and ensuring equity in students' educational experiences.
- Improved instruction through deliberate instructional planning that provided for student voice and choice to empower students to lead their learning and that is differentiated, individualized and personalized to meet student needs. (based on whole group and subgroup data).

- Continued the development of Standards-Based Curriculum Maps in all subject areas grades 6-12 and in Math and ELA for grades K-5.
- Instruction where teachers provide timely feedback to students and confer with students to help them prepare to design, apply, document and defend their learning.
- Continued development and implementation of Next Generation Science Standards curriculum units K-12.
- District-wide Visible Learning Visits at each school twice per year to reach the highest quality instruction, engaging leadership and teachers in ongoing dialogue around district instructional priorities.
- Engaged students and families in student-led conferences at all levels.
- Teachers continued to visit each other's classes working with Jenny Henderson from EL. to learn about best instructional practices from their peers (Visible Learning Visits). Administration conducted Visible Learning Visits in all four buildings to identify patterns and trends and next steps for teacher support as they relate to the teacher evaluation and support rubric. These practices focused our work on performance categories to refine and strengthen our collective instructional practice and vision.
- Ongoing work with consultants from Saint Joseph's University to develop tools that evaluate the district's equity practices through the lens of curriculum and instruction.

Goal 2: Windsor Locks Public Schools will use research-based leadership and best workplace practices to ensure achievement, growth and mastery for all.

Curriculum Assessment and Instruction

- Teacher training continued on the use of data to personalize learning through Tier 1 and Tier 2 interventions and working to systematize the structures and review process.
- Teacher training occurred on the use of Google Classroom to improve student centered and personalized learning, provide quality and timely feedback and increase parent communication.
- Teachers regularly and strategically reflected on teaching practices and student learning outcomes by adapting/revising plans based on a data cycle to personalize learning for students.
- Teachers examine student work through Quality Work Protocols with Dan Liebert and the districts' partnership with Great Schools in order to improve planning for and outcomes of all students.
- Revision of the grading practices for Middle and High School to allow for more transparent communication of students' progress toward mastery and to intervene through the Individual Block time (i-Block at Middle School and Raider Block at High School) to provide student support.
- Continued use of rubrics for Cross Curricular Graduation Standards at the High School to support the Vision of the Graduate.
- The work of the Professional Learning and Teacher Evaluation Committee:
- Provided input into professional learning options for the 2019 - 2020 school year.
- Revised the current Lesson Plan Template and Unit Plan Template to match the revised Teacher Evaluation Language and to support a personalized learning community.
- Implemented the revised Teacher Evaluation Plan to be in alignment with the current State Department of Education SEED document.
- Met with School Counselors to begin a review and creation of an evaluation rubric that aligns with state and industry standards and is more closely aligned to the work they do on a daily basis.

- Created, implemented and analyzed a survey for teachers to provide input into their professional learning needs.

Goal 3: Windsor Locks Public Schools will support every student through a diverse network of caring adults.

Curriculum, Instruction and Assessment:

- Expanded the partnership with Community Health Resources (CHR) for satellite Mental Health offices at South Elementary, WLMS, WLHS by adding additional days to each school.
- Continued to convene the Windsor Locks Community Partners Group to generate a collective effort to improve our schools for overall community improvement.
- Scheduled and facilitated ongoing meetings with the Special Committee to Revise and Review Grading Practices.
- Conducted parent forums, advisory councils, and other gatherings to promote partnership between families, community, administration, teachers, and Board of Education.
- Held a Career Fair for students to learn about different careers and meet potential mentors in the community.
- Held on-going meeting with parents and students to review policies that impacted the class of 2020.
- WLPS continued to comply with the new state requirements around creating positive school climates in our schools.
- Student-Led Conferences were conducted at all buildings in the district for all students. Student-Led Conferences allow students to track their goals and progress toward mastery of standards and then defend their learning to teachers, advisors, and families.
- Windsor Locks Public Schools continued work supported by grant funding from the Hartford Foundation for Public Giving. The grant had a defined focus on defining equity for students in the district
- Individualized Blocks (i-Blocks) and were continued at North Street, South Elementary and WLMS to provide intervention and extension of learning as students made progress toward mastery of standards. At the high school a flexible Raider Block continued to be implemented to also support these outcomes.

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.

Curriculum Assessment and Instruction

- Each school continued to focus on improving the school climate for all members of the school community, whether through PBIS, Responsive Classroom, EL Education, Second Step, or Habits of Scholarship teaching/tracking.
- Provided after-school activities at each building resulting in deeper student connections to the school community, and a focus on wellness and self care.
- Training for parents and students at the Middle and High School around use of PowerSchool to access students' Habits of Scholarship and academic progress toward mastery of standards.

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 21. The total number of students served through the Pupil Services Department during the 2019-2020 school year are as follows.

- Windsor Locks High School – 55
- Windsor Locks Middle School – 62
- South Elementary School – 45
- North Street School – 60
- Rise Transition Academy – 6
- Pine Meadow Academy - 23
- Outplaced Public / Private School Students - 12
- Magnet Schools - 14
- Metropolitan Learning Center – 0
- Suffield Vocational Agricultural School – 3

Grand Total = 278

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: 20
- 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 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 117 students.
- Occupational Therapy Services for 57 students.
- Physical Therapy Services for 17 students.
- Counseling and Social Work Services for 111 students.
- Hearing Impaired Services for 1 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

David Solin, 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 FY19/20, expenditures against the $31,380,043 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 advent of Covid-19 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 a 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, about 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 Rd. 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 healthful environments for learning guided our continued commitment to our physical plant.

District wide, preventative maintenance was performed on the buildings' H.V.A.C. systems. At the R.I.S.E. Transition Academy and Special Services offices, the installation of the facility's first-ever building wide intercom system, along with an emergency lockdown system accompanied with alarms and emergency strobe lighting, was installed. The high school worked in conjunction with an architectural firm to complete an athletic field usage study and create a master plan for potential playing field/court upgrades in the coming years. While several projects were halted due to the COVID-19 pandemic, the district looks to accomplish them during the 2020-2021 fiscal year, including partial roof replacements at the High School and South Street Schools, and the

installation of a new playground at North Street School.

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: Fifteen certified employees were hired, Four (4) Special Education Teachers, Two (2) Social Workers, Two (2) Math Teachers, Two (2) Science Teachers, One (1) Elementary Teacher, One (1) Lead Teacher, One (1) Music Teacher and Two (2) Language Arts Teacher. We had thirteen 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 and Substitute 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).

Office of Partnerships

Jessica Lavorgna, Director of Partnerships

The 2019-2020 school year was a year of expansion for the Office of Partnerships. Continuing the work outlined by its mission (*to co-create opportunities with educators, families, and community members to build meaningful and productive partnerships that are committed to student learning*), the Office of Partnerships broadened its services and programming. It was during this school year that "The Learning Table" (a monthly dinner and workshop series) and the Family-School Partnership Teams (these teams work to strengthen the connection between home and the classroom) were born.

Not to be overlooked, the Office of Partnerships additionally continued to expand the previous year's efforts in the areas of:

sustaining the Community and Business Partners Network, supporting and guiding WLPS educators around deepening their practice with family-school partnerships, and streamlining the central registration process so to best serve new and returning families to the WLPS district.

During the extended closure of schools in the spring of 2020, the Office of Partnerships quickly transitioned to support all of our families. The majority of the office's efforts were split in two directions: 1. ensure that all students were able to access remote learning by providing wifi hotspot devices to families without internet connection and 2. ensure that new students were able to register with the district. Both of these efforts have continued into the 2020-2021 school year.

The Office of Partnerships continues to grow in the 2020-2021 school year and looks forward to reporting its progress in next year's annual report.

BOARD OF SELECTMEN

Office of the First Selectman:

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J. Christopher Kervick, First Selectman

ckervick@wlocks.com

Susan Barsanti, Executive Assistant

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The Board of Selectmen is pleased to submit the following report for fiscal year 2019-2020.

The Town of Windsor Locks has a Board of Selectman/Town Meeting type of government. The Board of Selectmen is comprised of three selectmen, of which, the First Selectman is the full-time chief administrative and executive officer of the Town. Together, the Board of Selectmen perform the duties as specified in the Town Charter and by State Stature.

The Coronavirus 2019 Pandemic was the dominant issue of the 2019-2020 Fiscal Year.

COVID-19.

On March 10, 2020, Governor Ned Lamont declared a public health emergency and civil preparedness emergency for the State of Connecticut regarding the outbreak of Coronavirus Disease 2019 (COVID-19). On March 13, 2020, President Donald Trump declared a national emergency.

On March 15, 2020, pursuant to the authority granted to the First Selectman under Connecticut General Statutes §28-22a, First Selectman J. Christopher Kervick declared a civil preparedness emergency in the Town of Windsor Locks due to the clear and present risk to the public health posed by the rapid proliferation of COVID-19. That public health emergency remained in effect through the close of the fiscal year and remains in effect as of this writing.

These emergency declarations triggered the implementation of our Local Emergency Operations Plan. Part of that plan calls on our Emergency Management Director to convene the First Selectman's Unified Command and open a Local Emergency Operations Center. The Unified Command represents the best tool for managing an emergency and helps to ensure well-coordinated decision-making. The Unified Command includes our Emergency Management Director and CERT Coordinator, the Chiefs of the Windsor Locks Fire Department, Police Department and Lions Ambulance Corps, the Superintendent of Schools, and the Directors of Health, Public Works, Social Services and the Senior Center. With regard to the COVID-19 emergency, the Unified Command first met on Monday March 9, 2020 and has been meeting regularly ever since.

The citizens of Windsor Locks can be very proud of the efforts of each member of the Unified Command and the response of the departments they represent with regard to the COVID-19 pandemic.

As of this writing, the pandemic is far from over and the number of Windsor Locks citizens who have contracted the virus and who have died due to the virus continues to surge.

Main Street Revitalization

Relocation Of The Hartford Line Commuter Rail Stop Back To The Center of Town: The State of Connecticut Department of Transportation learned in February that it was the recipient of a $17.4 million grant from the Federal Railroad Administration's Consolidated Rail Infrastructure and Safety Improvements (CRISI)

grant program to fund the new Downtown Windsor Locks commuter rail station. In April, the State Bond Commission approved an additional $45 million in state borrowing for the same purpose. Combined, the money will fully fund the new Windsor Locks station and associated platform, track and signal improvements; bridge, intersection and grade crossing improvements at the Main Street/CT-159 and Bridge Street/CT-140 intersection; and construction of a new Amtrak Maintenance of Way (MOW) track and yard at the location of the existing Windsor Locks Station. The new downtown station is the key component of Windsor Locks revitalization efforts. Design work for the project is complete and the work will begin in 2021. This project is the catalyst for all of the Main Street revitalization efforts.

The Chestnut Street Hill Stabilization And Parking Project: This project supports the redevelopment of three parcels on the west side of Main Street consistent with our Transit Oriented Development Study and our Main Street Overlay Zone. It has been funded by over $1,800,000 in Transit Oriented Development/Responsible Growth grants. Additional property acquisitions have been completed and the redesign of the original project is complete. Construction work will begin in January 2021.

Phase 1 And Phase 2 Of The Windsor Locks Main Street Complete Streets Project And Community Connectivity Grant: The Complete Streets project for the rebuilding of Main Street from Church Street to Suffield Street has been funded by a total of $6.5 million in grants from the Local Transportation Capital Improvement Program (LoTCIP). The project involves installation of new wide sidewalks, traffic calming measures, street lighting, crosswalks, bicycle lanes and new on-street parking areas. Phase 1 and 2 are both slated to begin in 2021.

The Montgomery Mill: The conversion of this former thread and wire mill, which has loomed abandoned over our downtown for more than 30 years, into 160 one and two bedroom apartments is complete. The mixed income project has been a rousing success. The positive economic impact coming in with the new residents is already being enjoyed by business owners throughout town.

Public Market: The public market business plan, fully funded by revenue from the Downtown Tax Increment Financing District, is complete. We have now moved to the implementation phase of the project. Public markets are powerful economic engines. The Windsor Locks public market will become a social and commercial hub of our revitalized downtown.

Historic Station Restoration: The Historic Station is the only building remaining from our old downtown and efforts to restore it are ongoing. The Town expects to be awarded funds via the Small Town Economic Assistance Program that will enable us to complete the exterior restoration.

Micro-Enterprise Loan Program: The town has implemented a micro-enterprise loan program, entirely funded by Downtown Tax Increment Financing Revenue. The primary goals of this low interest loan program are to provide financing for microenterprises in the Downtown TIF District that without the loan would not be able to start or expand, to strengthen and diversify the Town's economic base, to stimulate private investment in the

Town's economy, and to provide additional tax revenues.

Finance And Taxation

Personal Property Tax Audit: The two-year audit program is complete and it has produced over $3,000,000 in revenue that would not have otherwise been collected. The two-year cost of the program was $252,000.

Government Efficiency

Voluntary Employee Prescription Program (CanaRx): The Board of Selectmen voted to implement an optional employee prescription drug program that has enabled our employees to obtain maintenance prescription medication from licensed pharmacies outside the US at a reduced cost to employees. The program will result in over $40,000 in savings to the town in the first year and the saving will continue to grow in subsequent years.

Services For Our Citizens

Veterans Services Center: A Veterans Service Center opened at town hall on November 4, 2019. The Veterans Services Center offers the assistance of a trained staff during convenient hours to provide guidance to veterans. The guidance connects all Windsor Locks veterans to the many benefits and services to which they are entitled by virtue of their service to our country.

Senior Center. A committee to identify the space needs and consider potential locations for a new Senior Center has been formed and has begun to meet to complete its assigned duties.

Town Infrastructure

Route 75 Sidewalks and Crosswalks. The $1,485,903 LOTCIP Grant funded project to install sidewalks and crosswalks on Route 75 is complete.

Stream Flooding And Sedimentation Study: The town has been experienced a steady increase in the flow of our streams in the last several decades leading to an increased rate of erosion, silting and flooding. A stream flooding & sedimentation study has been completed and has identified widespread failures of the town storm water management systems with resulting erosion and silt damage to the town streams. A federal funding source to begin the mitigation and restoration process has been identified and will be pursued vigorously.

Public Safety

Public Safety Facilities Committee: The Public Safety Facilities Committee has completed its work and has made recommendations to the Board of Selectmen as to the changes needed to meet the town's public safety facility needs for the future. Replacement of the town's police and ambulance facilities and significant upgrade to the town's fire facilities mandated. A plan for funding the needed improvements is now being developed.

BUILDING AND LAND USE DEPARTMENT

Jennifer Rodriguez, Town Planner
jrodriguez@wlocks.com
Mark Doody, Building Official
mdoody@wlocks.com
Dan Malo, Blight Officer and Wetlands Agent
Jennifer Bourque, Administrative Assistant
Phone: 860-627-1447 Fax: 860-654-0126

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 FY19 – FY20.

FISCAL YEAR	
07/18-06/19	07/19-06/20
EST. COST/VALUE OF PERMITS	
$20,929,410	$24,640,987
FEES COLLECTED	
$323,160	$346,239
NUMBER OF NEW SINGLE FAMILY DWELLINGS	
9	2
NUMBER OF PERMITS	
931	835

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. This year, for the Plan of Conservation and Development, existing land use and proposed land use maps were created for future reference in planning efforts.

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.

PermitLink - the office has switched to 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.

Community Needs Survey/COVID Long Term Recovery Committee - In response to COVID a town wide survey was emailed, posted, shared on social media, mailed to tax payers and made available by QR Code and phone via lawn signs located at major locations in town. Over 400 responses were collected, confirming impacts such as child care, food resources, housing, loneliness/isolation, transportation and access to medical care. The Long Term Recovery Committee, in partnership with other departments (including the Economic and

Industrial Development Commission) will work together to mitigate these impacts for long term recovery and community resilience.

Plan of Conservation and Development - After years of preparation and workshops, the Planning and Zoning Commission has scheduled adoption of the new "Plan" for December 2020. More information can be found on the Town's website or by contacting the department.

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 CRCOG Hazard Mitigation Plan, will provide information needed in order to determine a path forward for creating healthy waterways and wetlands and minimizing risk associated with heavy rains, storms, flood and existing drainage concerns.

PROJECTS COMPLETED

200 Old County Circle - Third of three storage buildings under construction in industrial zone.

229 Old County Road – 80,000 sf of industrial space, anticipating new e-commerce home goods sorting business, Winter 2020/2021

80 King Spring Road- SEKO has moved into 80,000 sf of industrial space. Freight and distribution. Interior work only.

1000 Old County Circle – New World Athletics indoor cheerleading training facility, adaptive reuse of vacant industrial space, now open.

PROJECTS UNDER CONSTRUCTION

Main Street, Historic Station – Roof, dormers and most of the masonry work completed. STEAP Grant awarded ($128,205) in October 2020 for exterior finish work, windows and doors. Fundraising and planning for interior continues. Municipal project.

West Street, Pinney Barn at Noden Reed Farm – Wall, roof, chimney and similar critical work is now funded and began Fall 2020. Municipal project.

APPROVED / PENDING PROJECTS

All Sports Village - Obtained Site Plan approval by both the Inland Wetland and Watercourses Commission and the Planning and Zoning Commission. Construction is planned for Spring 2021.

64 South Elm Street – multifamily condo community 22 units, approved by Planning and Zoning Commission

523 Halfway House Road - mattress distribution facility in long vacant building/remediated brownfield site, formerly The Wood Group, approx. 48,000 sf

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 2021

Chestnut and Main, Responsible Growth TOD Project – bank stabilization and parking area design finalized, SHPO reviewed proposal (survey required, funding available), first phase (demolition) planned for fall/winter 2020-2021.

Train Station and Transit Oriented Development (TOD) – Funding is secured for

station relocation to include first phase (mechanical, ticketing building). Working with state and federal agencies, including Build America team, to develop a funding matrix and next steps for station area parking, public market and adjacent mixed use properties.

Station Area and LOTCIP Grant Complete Streets - DOT presented current plans (Fall 2020) regarding traffic / station area design (final design status) and the Town provided feedback based on community planning efforts. Projects expected to go out to bid 2021.

Public Market Business Plan

The business plan, prepared by Aaron Zaretsky, Public Market Development Consultant is complete. The public market will be a draw, vibrant and colorful, encouraging foot traffic. It will provide needed food resources, celebrate diverse cultures, and act as small business incubator space. It will be a welcome station amenity and social venue to welcome all residents and visitors. This requires continued collaboration with the State of CT Department of Transportation.

Community Outreach

While many of the workshops and community engagement events that were scheduled for the Spring were either cancelled or postponed due to COVID, many continued online.

Four workshops are planned for Fall/Winter 2020-2021:

1. **Community Resilience Building** facilitated by staff from The Nature Conservancy and Sustainable CT

2. **5 year Housing Plan Workshop (there will be 2 workshops)**, coordinated by the Staff "Housing Team" and the Planning and Zoning Commission

3. **Economic Development Prioritization Brainstorming Session** facilitated by ADVANCECT, with EIDC, the Arts Council and the COVID Long Term Recovery Committee

Community engagement is important to our office. If there are questions about any of the above, or any of the many projects/efforts that aren't highlighted on this list, please do not hesitate to call or email with questions.

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 Windsor Locks Senior Center saw an active and eventful 2020. Senior Citizens in the community took part in many of the Center's offerings. The Senior Center's variety of programs include, Watercolors, Aerobics, Water Fitness, Zumba Gold, Chair Yoga, Aerobic Exercise, Quilting, Knitting, Computers, Craft Classes, Bingo, Dominoes, Bunco, Bridge, Setback, Scrabble, Trivia, Baking Classes and Wii Bowling.

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 Senior Center's Travel Department also experienced continued growth in 2020. Monthly trips to casinos were available, as well as numerous 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.

Health Clinics play an important role at the Center. The following services are available to Windsor Locks Seniors: monthly podiatry care, a yearly flu clinic and mammograms. These services are by appointment. Also, the "Ask the Nurse' clinic is a bi-monthly program. Walk-ins are welcome. This service includes blood pressure, medical or prescription questions, etc.

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.
- Manicures are offered on Monday mornings by a certified nail technician. Pedicures and waxing are also available.
- 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" attendance, at the Senior Center, has seen continued growth in 2020. Lunch is offered Monday through Friday for $2.50. In the mornings, the café has coffee and snacks, which are free of charge to all Windsor Locks seniors. Every Friday the Café offers a freshly cooked hot breakfast from 9:30 to 11:00 am. The cost is $3.00. Every month we offer an Early Bird Dinner at 5:00 p.m. Dates and costs vary month to month. Please call the Center for information.

The Commission on the Needs of the Aging meets at 7:00 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 Water Works Brook Conservation Area (WWBCA).

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. This year a park was constructed at the rear of Montgomery Building by Beacon Developers. The Connecticut River Conservancy also 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.

Conservation Commission Members:

Richard Frawley, Chairman

Roger Nelson

Roger Sullivan

Bruce Robtoy

Kasan Patel

Darry Ruiter

Rose Horan, Recording Secretary

ECONOMIC AND INDUSTRIAL DEVELOPMENT COMMISSION (EIDC)

The EIDC's major achievement of 2020 was the launch of the Community Loan Program in January. The program is funded by $30,000 in TIF money and is in partnership with the Windsor Locks Federal Credit Union. Loans are available for new or expanded businesses located in the Downtown TIF District. Only one loan was disbursed in 2020, but the program has received positive press for the town (Hartford Business Journal) and inquiries from other municipalities interested in setting up similar programs.

The EIDC continued outreach to the community, with the publication of the Economic Development in Windsor Locks newsletter and regular announcements to our business email list. Unfortunately, some planned events were cancelled due to COVID-19: two workshops in partnership with the Connecticut Small Business Development Center, participation in North-Central Week at the state capitol, and trainings for boards and commissions. As part of small business outreach, we have been referring to the CTSBDC for help with marketing, business plans, acquiring capital, and more.

Given the renewed nationwide interest in the Foreign Trade Zone program, the EIDC has been working to promote the Windsor Locks FTZ. Marking materials were created and distributed, and a webinar including professional speakers is in the planning stages.

From the beginning of the COVID-19 pandemic, the EIDC has maintained an updated webpage with resources for local business. Over the summer, we sponsored the "Eat Local Win Local" contest to encourage people to order

takeout from Windsor Locks eateries. In August, we held a roundtable discussion with local businesses to identify their needs and concerns with reopening; these concerns were passed on to the Recovery Committee. The EIDC is currently working with the Recovery Committee on a set of action items to help increase small business and community resiliency.

Finally, this year five new members were appointed to the EIDC. This gives the commission its full complement of 10 members as it prepares to take on a larger role in Main Street Development in 2021.

Economic Industrial Development Commission Members:

Mike Mannheim, Chairman
Bob Crochetiere
Neal Cunningham
Douglas Glazier
Michael Hickey
Alexa Megna
David G. Montemerlo, Jr.
Shane O,Connor
Jay Pendred
Gerard Wetherby

EMERGENCY MANAGEMENT/HOMELAND SECURITY DEPARTMENT

Vic Puia, Director vpuia@wlocks.com
Office Number (860) 627-1400
Satellite Office (860) 623-4144
Town Hall - First Floor, Rm 104

This past year was another very busy one 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 this past year, 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 2019 thru June 2020.The department worked six storms August 2019 thru May 2020, 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. For purposes on this report, as of the end of June 2020 our numbers were 126 cases and 23 deaths! Now, as this report is being written (11/3/20), our count is 167 cases and 23 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. Please---please----please help us to control this devastating virus by wearing a mask…keeping your distance…and washing your hands often. Please take care of yourselves, your families and your fellow townspeople. The 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 CANT REACH YOU".

Our Radio Committee has completed all major work on all the radio systems, and upgraded our communications network so as to comply with new FCC regulations. We are completing work on an issue with our communication for Police and Fire to ensure that there are no "dead spot" areas in town regarding their systems. This system is kept up to date and operating efficiently during the year, and we have assisted our other departments with their purchases. Our special thanks to our volunteer Communications Officer Steve Brown for his continued dedication to the cause, and to all those who have helped to make these radio changes a reality.

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…

Masks……Space……Clean Hands……

Vic Puia, Director

Office of Emergency Management

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 – Dennis Gragnolati (R), David Montemerlo Jr. (D), Mark Urso (R), and Daniel Flanagan (R). Daniel replaced Emily Randolph (D) on the Board after the November 2019 election. We wish to thank Emily for her years serving on the Commission and her 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: Confined Space Rescue, Cold Water Rescue, Trench 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

2020 marks the 130th 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 2019 – 2020 fiscal year, the Windsor Locks Fire Department responded to 417 alarms. Under the direction of Chief Gary Ruggiero, the Department has a staff of 55 Firefighters and Explorers, which includes 9 Line Officers. 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 Junior 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 Junior 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 Juniors 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 Confined Space Rescue, Trench Rescue, Hazardous Materials Technician and Operational Level, and Cold Water Rescue. 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 and national 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. These fires included: 65 Spring Street, 54 Old County Road, 8 Coolidge, Ahlstroms (prior Dexters) on the Canal Bank. 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. On October 2, 2019, the Department responded to Bradley International Airport for an aircraft crash of a World War II era B-17. This unfortunate event resulted in the loss of 7 lives and many serious burns and injuries to those that survived this crash. The Department responded to many vehicle fires and motor vehicle accidents both on town streets and many on I-91 and RT 20. The Department responded to many mutual aid calls during the year to our neighboring towns of Suffield, Windsor, and East Windsor. We also responded to a couple of water rescues, several hazardous materials incidents and other aircraft emergencies.

In March of 2020, following the Executive Orders of Governor Lamont, the Department had to make changes to the way we do business due to the COVID-19 pandemic. All drills and social events were cancelled and our Firefighters are now required to wear masks at all times, social distancing, and a constant sanitizing of equipment. Through the State of Connecticut Department of Public Health, Division of Emergency Management and Homeland Security, and our own Emergency Management Director, we were able to obtain much needed medical personal protective equipment. This supplemented our existing supplies and what little we were able to purchase on our own.

During the year we were able to replace our 1989 Suburban with a new Pickup Truck, UT1. Using the town's TIF grant, we were able to purchase our first boat for the Department. We were also able to equipment all of our apparatus with iPads mounted in the apparatus and brought in the Iam Responding program to the Department. All the Firefighters and Apparatus are linked via their cell phones with Iam Responding to show not only who is responding and where, but also mapping, hydrant locations, pre plan maps, location of service locations and other critical information.

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 and assistance at our Carnival.

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, helping at the annual carnival, helping with our open house for fire prevention, 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 a Reserve Status. We wish to thank Firefighters Robert Magleora, Eric Quagliaroli, Zachary Daniels, Joseph Graveline, Kyle Sorant and Thomas Cobb 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.

Several members received Service Awards during the year. Amongst them Assistant Chief Francis DeBella and Deputy Chief John Donahue received their 50 years of Active Service Award and Firefighter James Reardon received his 25 years Award. Our sincerest congratulations and thanks for serving and continue to serve our town.

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:

Dennis Gragnolati, Chairman

Mark Urso,

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

HISTORICAL COMMISSION

The Windsor Locks Historical Commission was formed in 1999 to identify, archive and preserve all municipally owned items related to the town's history and to promote awareness and appreciation through programs and publications.

The Commission consists of 3 regular members and 2 alternates. Additionally, the Commission was charged with the duty to provide for Heritage Week in concert with Windsor Locks Public Schools each year.

This year, Covid-19 suppressed the holding of quarterly meetings and Heritage Day, however, the work of the Commission has continued. One of two historic grindstones from the 18th century Dexter-Haskell gristmill that was situation on the canal has been secured. We are indebted to homeowner Corey Steigmer of 27 Elm Street who offered the grindstone to the Town for preservation. (The stones have rested at that residence since the mill's demolition in 1925 as it was the home of the Dexter company's superintendent.) Gratitude is also expressed here to Commissioner, Jim Pearce who operated the machinery to obtain and transport the accessible grindstone to Noden-Reed Park where it waits a placement of honor in our town. Also to Commissioner, Jim Roche who has acted as a liaison to Beacon Communities to arrange for the anchor rock from the 18th century Windsor-East Windsor ferry, as well as, the commemorative sign from the 1921 former bridge to be displayed at the Montgomery Mill apartment site honoring industry here. The Commission considers collecting antiquities with local connections to insure that irreplaceable connections to our historical culture will always and forever remain in town. Additionally, Commissioner Roche has filed a state grant for work on the Noden-Reed barn and landmark train station.

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

http://windsorlocks.advantagepreservation.com/

The Commission meets 3 times on the third Tuesday of February, June and November. Please see the Town website for details.

Windsor Locks Historical Commission Members:
Mickey Danyluk, Chairman
James Pearce
Robert Pearce
Chet Pohorylo
James Roche, Jr.

HOUSING AUTHORITY

The Windsor Locks Housing Authority manages three housing complexes and one rent subsidy program. The three complexes the HA manages are Grove Street Apartments, Chestnut Hill Apartments, and Southwest Avenue Apartments.

Grove Street and Chestnut Hill Apartments are funded by the Federal Government. Grove Street Apartments are designated to the near elderly community, to apply you must be age 55+ years or older or disabled and be of low to moderate income. There are 183 applications on file for Grove St Apartments. 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.

There are 219 applications for Chestnut Hill Apartments. Rent is based on 30% of your annual income and assets with heat, hot water and electricity included.

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. There are 85 applications for Southwest Ave Apartments. Cold water is included. Residents pay their own utilities. Electric Heat/Electricity.

The rent subsidy program managed by the HA is 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 the waiting list is closed.

For more detailed information and how to apply:

Visit our website:
www.townwindsorlocksct.org, click on Departments, then click on Housing Authority or call (860) 627-1455

The Housing Authority Staff :

Jaimie Mantie, Executive Director

Linda McFarlane, Section 8 Manager

Christopher Getz, Maintenance Supervisor

In April 2020, elections for the Housing Authority Commissioners were held. Newly elected Commissioners are as follows:

Steven Bushnik, Chairman

Ann Marie Claffey, Vice-Chairman

David Nolan, Commissioner

Joyce Welch, Federal Tenant Commissioner

Linda Cray, State 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 & RISK MANAGEMENT

Shannon Walker

Director of Human Resources

Phone: 860-627-1431 Fax: 860-292-1121

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 Department 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 Human Resources Department strategizes

yearly on minimizing exposure to financial losses and to protect all of the Town's assets. The Town's 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.

PARK COMMISSION

David Wrabel, Director

Diane Ferrari, Assistant

Phone: 860 627-1420

Fax: 860 292-1121

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.

Due to the Covid-19 pandemic, the Summer Day Camp held within Pesci Park was cancelled, marking the first time in 20+ ears without the program. Pesci Pool was open and had a successful summer season.

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 programs during the year, with some programs requiring modification to either remote classes or being held outdoors. Recreational Soccer, Indoor Soccer, Spring Soccer, Recreational Basketball, Adult Open Basketball, Self Defense, Aerobics, Zumba, Gymnastics / Tumbling were just a few of the programs offered. 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 eighteenth year, the After School Club began with the school year at South Elementary School. For a fifteenth 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.

During the Christmas holidays, a House Decorating Contest was held. 59 Deborah Rd. was the winner in the category for Most Traditional House. 439 North St. received the prize for Best Overall. The judging took place on December 13th and 14th Gift certificates to a local restaurant were awarded to the winners.

The Park and Recreation Department launched a new website for online registration and payment, www.windsorlocksrec.com, as an added means of registering for programs. 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 at the Town Hall, Room 123 at 7:00 pm.

Park and Recreation Commission Members:

Bob Norris, Chairman

Glen Flanders, Vice Chairman

Jamie Bonito, Commissioner

Mike Erickson, Commissioner

Scott Nolan, Commissioner

Lacinda Van Gieson, Commissioner

PLANNING AND ZONING COMMISSION

The Planning and Zoning Commission (the "Commission") is authorized by Article 12-2 of the Town Ordinance to have all powers and duties as assigned in Connecticut General Statutes 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.

Starting with the March 2020 meeting, the Commission successfully navigated the transition from in-person to on-line meetings-thereby complying with Executive Order No. 7B *Suspension of In-Person Open Meeting Requirements* issued by Governor Lamont on March 14, 2020. We are thankful for the strong support we receive from Jen Rodrigues, Town Planner/Development Director in making this transition.

In FY2020, the Commission reviewed applications for minor and major developments and redevelopments along Ella Grasso Turnpike (Route 75), Main Street (Route 129) and Old County Circle. Of note, a 116 room hotel (Tru by Hilton) was approved for 229 Ella Grasso Turnpike and a bakery/cafe (Shamba Kwa Meza) was approved for 60 Main Street. While these projects did not move forward in this COVID-19 impacted economy, the approvals remain in place for future action. The Commission also received applications for a multi-family housing

development on South Elm Street. A public hearing on those applications was initiated but did not conclude until FY2021.

Also in FY2020, the Commission modified two sections of the *Zoning Regulations* regarding various requirements for multi-family special development (MFSD) zones. As the majority of Windsor Locks is already developed and large parcels are no longer available for traditional single family residential developments, these revisions will allow for multi-family residential development on smaller parcels with more efficient use of the available land.

Sadly Jim Szepanski, long-time Secretary of the Commission, passed suddenly at the end of 2019. We miss his thoughtful consideration on Commission business and his friendship.

Lastly, Alan Gannuscio ended his tenure as Chairman after serving on the Commission for 24 years. We are extremely thankful for Alan's many years of leadership and knowledgeable consideration of land use applications and regulations. As an attorney, his legal guidance was instrumental in the process of crafting decisions which, when challenged, were affirmed by both the Federal Court and the Connecticut Supreme Court. During his tenure, the Airport Interchange Overlay Zone (AIOZ) and the Main Street Overlay Zone (MSOZ) were established. These regulatory improvements helped attract development to Windsor Locks and resulted in construction of the Stonybrook Village assisted living facility and redevelopment of the historic Montgomery Mill into an attractive and vibrant riverfront apartment complex.

<u>PLANNING AND ZONING COMMISSION MEMBERS:</u>

Vincent Zimnoch, Chairman

Peggy Sayers, Vice Chairwoman

Doug Wilson, Secretary

Tamie Quagliaroli

Cindy Cooper

Alexa Brengi, Alternate

Jonathan Savino, Alternate

Recording Secretary Debbie Seymour

PUBLIC WORKS DEPARTMENT

Philip J. Sissick. Director MSHRM, CLT, ENV SP

Amy Whalen, Administrative Assistant

6 Stanton Road Phone: 860-627-1405

FAX: 860-627-1407- PublicWorks@wlocks.com

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 Department's 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 a curbside textile recycling program across Town, which diverts textiles and other household goods from the waste stream. 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 of 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.

This spring brought the onset of the Novel Corona Virus, COVID 19. The Public Works Department used creativity to provide solutions and a safe environment for employees and residents. Cleaning/sanitizing protocols were increased and the work environment was modified to allow for social distancing and safer work methods and practices.

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 VOTER'S

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. Registrars of voters work closely with the Office of the Secretary of the State developing methods and procedures to ensure the voting rights of citizens and administer all elections based on current election laws.

The Registrar of Voters 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 extra hours are posted on our web site.

There are currently four part time staff working in the Registrar's office. Two Registrar's and two Deputy Registrar's. During a primary or an election our staff can increase to up to 50 additional people to staff our two polling places.

The Town of Windsor Locks is divided into two voting districts. Elm Street divides the town into the two districts with anyone living on the North side of Elm Street being in District 1 and anyone living on the South side of Elm Street being in District 2. District 1 registered voters vote at the Town Hall located at 50 Church Street. District 2 registered voters vote at the Windsor Locks High School located at 58 South Elm Street.

As of the date of this narrative, there are a total of 8,844 registered voters in the Town of Windsor Locks. They are broken down into the following categories:

2,729 – Democratic

1,776 – Republican

4,137 – Unaffiliated

202 – Other party

When not in an election season, the Registrar of Voters staff is working on several annual initiatives, including but not limited to:

- Budget preparation – prepare and present budget proposal to town officials.
- Annual Canvass – between January 1 and May 1 we try and verify residence of electors.
- Compile & Maintain- registry lists, enrollment and unaffiliated voter lists, add new voters, change information on existing voters per voters request, & remove voters as a result of death notices
- Education & Training – Ongoing registrar training and State Certification requirements.
- Provide an annual voter registration session at the high school for those students eligible to vote in the next primary or election.

SOCIAL SERVICES

Heidi Gilmore, Social Services Director

Rebecca Jackson, Social Services Clerk

Phone: 860 627-1446

Fax: 860 292-1121

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 baskets, Christmas 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 are proud to say that even during the COVID-19 pandemic, our food pantry was open every week to support

our community. The need for food has increased over the last year. We have seen an increase in new clients/families due to the COVID-19 pandemic. An average of approximately 110 bags per week were distributed to households in need. Due to the pandemic, clients who were homebound but still needed to utilize our pantry were delivered bags weekly. 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 did see an increase in donations, both monetary and food items, at the beginning of the COVID shut-down as people realized that the need for assistance was growing. We were able to secure a partnership with FoodShare this year. 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.

In FY 2020- two hundred and twenty-five (225) Turkey Baskets and one hundred and twenty (120) Christmas Baskets were distributed to less fortunate families. With help from The Lions Club and Boy/Girl Scouts, the Thanksgiving/Turkey Food drive was a huge success. We couldn't do it without them. Due to COVID-19, the postal carriers were unable to hold their annual food drive in May. In place of collected food donations, the Postal Carriers Union made a monetary donation to continue their support of our pantry. All donations are much appreciated.

The Mobile FoodShare Truck continues to visit Windsor Locks every other Friday all year long. The usage of the program averages approximately 185 people per visit. The truck has become a significant part in the lives of many town residents, vital to keep households fed. Due to COVID-19, the average number of people utilizing the FoodShare truck has been climbing.

With the support of residents, the Windsor Locks Fire Department, Woman's Auxiliary, Local Businesses, North Street School, The CT Airport Authority, Local Churches, and Windsor Locks Police Department- hundreds of toys, and monetary donations were made to support our holiday program- Project Elf. Due to everyone's hard work, 235 children of Windsor Locks had smiling faces for the holiday!

For this year's Backpack program, we provided 225 children, Kindergarten through High School ages, with backpacks. The backpacks contained the supplies required to promote learning to these children. 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). Almost 400 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 130 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.

Social Services partnered with Youth Services to provide drawstring backpacks with educational and mental health items and information for youth in need. This program aimed to provide tools and support for youth and families as they adjusted to remote classroom learning and the stress related to Covid-19.

This department was the recipient of a grant issued by the Hartford Foundation for Public Giving designed to assist town residents affected by the COVID-19 pandemic. Guidelines were developed and utilized to enhance the programs that we already had in place. For example, – an industrial refrigerator was purchased for the food pantry, which allowed us to receive perishable food items such as meat, milk, eggs, and produce to distribute to clients. We were also able to purchase fresh produce and dairy products from local farmers for distribution. Our emergency heating program was also enhanced to the demographic affected.

With the COVID-19 pandemic hitting our country in the Spring and taking a toll on many households nationwide, it was essential to this department for Windsor Locks residents to know we are here and available for assistance. Over 400 "Thinking of you" cards were handwritten, personalized, and mailed to clients of our department, letting them know that we are still open for business even though it looks different during this time. We wanted them to know that our food pantry was open and delivery was available to those in need and that in general, at all times, our department is available for support and guidance. Our office has altered our daily processes during this pandemic. We have remained open all year with alternative procedures in place to keep staff and clients safe and socially distanced. The Social Service Director now has a work cell phone which is used to text and speak to clients even when working off-site or after hours. Public Works provided us with a glass barrier that is placed on our counter; we now have a drop box located in the lobby of Town Hall so residents can place documents in a secured location to reduce face to face interactions. Cleaning procedures now follow CDC guidelines for everyone's protection. We are providing as many services as possible via telephone, mail, text, or email. When in-person visits are required, they are scheduled, socially distanced, and all surfaces are cleaned before and after each appointment. We confidently feel that we have maintained our quality of service during the COVID-19 pandemic.

The Social Services Department will always continue to try and meet the community's needs to the best of our ability. We will continue to foster an environment of confidentiality, integrity, stability, equality, and an overall strive towards excellence.

TAX COLLECTOR

Peter Juszczynski, CCMC, CCMO – Tax Collector

Cynthia Orcutt, CCMC-Assistant 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, motor vehicle taxes, and sewer user fees. Collection of taxes account for approximately 70% of the Town’s revenue,

which is used to fund programs and services used by the residents of Windsor Locks.

First Installments for the October 1, 2018 Grand List were due July 1, 2019, with the second installment and supplemental motor vehicle taxes due on January 1, 2020. The mill rate of 25.83 was established by the Board of Finance.

We are pleased to report the following results in the chart below. Business personal property audits by our Assessor's Office and an outside firm continued to uncover revenue for the Grand List. As in the past two years, our challenge with regard to these audits was how to submit an accurate revenue budget for the current year taxes, prior year taxes, and interest/fees. As you can see, we did meet our total collection goal, but our estimates were slightly off with respect to the collection categories. Below are the figures listed in section RSI-1 of this Annual Report:

	Budget	Actual	% Collected
Current Taxes	$35,814,741	$35,027,634	97.80%
Supplemental Taxes	$1,200,000	$1,769,448	147.45%
Prior Year Taxes	$375,000	$1,023,514	272.94%
Interest and Lien Fees	$210,000	$559,616	266.48%
Total	$37,599,741	$38,380,212	102.08%

Collections were also impacted by the emergence of the COVID-19 virus in March of 2020. COVID- 19 halted many collection efforts due to several executive orders issued by our Governor, as well as the closing of the court system. Department of Motor Vehicles also extended registrations which also had a detrimental impact on current and prior year collections.

Along with the collection of taxes, this is the second year that our office has collected on behalf of the Windsor Locks Water Pollution Control Authority (WPCA). This collaboration has offered the residents the ability to pay all tax and sewer bills in one location and all on one check if desired! We want to thank Brenda Markarian, our partner at the WPCA, who provided support for the Tax Office with sewer related questions as well as acting as our liaison to the Sewer Commission.

During the past year, we continued our tradition of opening the Tax Office on the last Saturday before taxes are delinquent for the two collection periods of July and January. On Saturday July 25, 2019 and February 1, 2020, the Tax Office was opened from 8am-1pm as an added convenience to any taxpayers who found it difficult to access the office during normal Town Hall hours. The residents that utilize these hours are very appreciative to be able to access the office on a day which is more convenient for their schedule. Our office is proud to offer this service and will continue these extended office hours for the residents of Windsor Locks.

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 vehicle, and sewer payments. Exploring and implementing these proven methods will help us to maximize collections in all categories.

I also want to acknowledge our Tax Office staff for their efforts during the year. Cynthia Orcutt, Assistant Collector of Revenue and Terrie Becker, Revenue Clerk, have worked hard on behalf of our residents and I want to

personally thank them for their dedication to the Town of Windsor Locks.

The primary goal of the Tax Office has remained unchanged, which is to best increase our overall collections while providing the best service possible to the taxpayers of Windsor Locks.

Peter Juszczynski, CCMC, CCMO

Tax Collector

TOWN CLERK

Scott Nolan, Town Clerk

Phone: 860 627-1441

Fax: 860 292-1121

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, 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 having 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.

In the Windsor Locks Town Clerk's Office, this year has not been like any other. The Windsor Locks Town Clerk's Office has been full of transition, with our beloved Town Clerk, Bill Hamel, retiring in July 2020 after nearly 40 years of public service to the Town of Windsor Locks and for having served as the Windsor Locks Town Clerk since 1992!

As the torch passes to a new Town Clerk, Windsor Locks ushers in Scott A. Nolan to carry on the tradition and was unanimously appointed by the Windsor Locks Board of Selectman to serve as Town Clerk. Scott comes to our office with experience after having served as the Assistant Town Clerk prior to his appointment.

Vital Statistics

Births	95
Marriages	41
Deaths	182
Total	*318*

Documents Recorded / Filed

Land Records	2,861
Liquor Permits	26
Maps	14
Trade Names	28
Veterans Discharges	16
Total	*2,945*

Dog Licenses

Dog License- Altered	1,068
Dog License- Late Fee	$202.00
Dog License- Unaltered	115
Total Dogs Licensed	*1,183*
Dog License Revenue	*$11,310.00*

Receipts

Recording Fees	$49,313.00
Copy Fees	$12,746.00
Dog Fees to the Town	$2,799.00
Miscellaneous Fees	$1,722.00
Preservation Town Fees	$2,896.00
Town Conveyance Tax	$108,694.01
Town General Fund	$17,621.00
Vital Records	$17,838.00
Total Town Receipts	*$213,629.01*

VETERANS COUNCIL

The Veterans Council purpose and charge is to honor and remember the war Veterans, living and dead, who sacrificed so much for all of us.

The Committee is in charge of two Veteran's holidays: Veteran's Day and Memorial Day.

Veteran's Day in Windsor Locks was observed on Sunday, November 10, 2019, by the two Veteran's organizations in Windsor Locks, the Veterans of Foreign Wars and the American Legion.

Services were held at St. Mary's and Grove cemeteries as well as the War Monuments at Memorial Hall. These services were to honor the more than 1,500 Veterans buried in both cemeteries.

In March 2020, the country found itself in a very serious Covid virus pandemic and many holiday events were cancelled. The Veteran's Council announced the cancellation of the Memorial Day Parade, Naval Bridge Ceremony and all cemetery services scheduled for May 25, 2020. The Committee felt it was more prudent to cancel since people were still being infected by the Covid-19 virus. However, a group of Veterans, Boy Scouts and their parents volunteered using all precautions to place 1,546 grave flags on the graves of deceased Veterans in St. Mary and Grove cemeteries. They did a great job and there was grateful community appreciation.

Veteran's Council Committee Members:

Edward B. Sabokta, Chairman

Edward Barry

John J Duffy

David A. McKemmie

Kevin L. Mockalis

Daniel S. Walsh

WATER POLLUTION CONTROL AUTHORITY

Gary Kuczarski, WPCA Superintendent

Brenda Markarian, WPCA Clerk

1 Stanton Road, Windsor Locks

Phone: 860-627-1490

Fax: 860-627-1492

The Water Pollution Control Facility (WPCF) continued Plant and pump station upgrade improvements throughout FY 2020. With the onset of the Corona Virus, progress on the work was interrupted from March through the end of

the fiscal year. While the renovations improved some of the processes, major upgrades are still required to complete the initiative.

While budgetary distinct, the WPCA is a division of the Department of Publics 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 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.

With the onset of the Novel Corona Virus, COVID 19, work environment and processes needed to be put in place to keep staff safe. Creative solutions were found to keep the employees safe and the plant operational. The challenge of the situation also brought opportunity to cross train and work across divisions. The Public Works Department used creativity to provide solutions and a safe environment for employees and residents. Cleaning/sanitizing protocols were increased and the work environment was modified to allow for social distancing and safer work methods and practices.

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.

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

J. Christopher Kervick

Scott Storms

Daniel Flanagan

Brenda Frawley Wojtas

Brian Pham

Patrick Roy

Philip J. Sissick, DPW Director-Ex Officio

Gary J. Kuczarski, Assistant Supervisor, WPCA

Brenda Markarian, WPCA Clerk and Recording Secretary

WINDSOR LOCKS PUBLIC LIBRARY

"Libraries store the energy that fuels the imagination. They open up windows to the world and inspire us to explore and achieve, and contribute to improving our quality of life." Sidney Sheldon 1917-2007

A library card is your ticket to all of the services your library offers, and it's free when you live in Windsor Locks. Borrow a great print book, magazine, DVD, TV series, CD, or audiobook when visiting the library. Drop by the library to attend enlightening programs, pick up a craft kit or access free internet. Gain access to all of the library's downloadable services such as e-books, audiobooks, music, and movies right from home. Databases for job searching, educational and informative courses, or tools to improve digital skills are all accessible

with a library card from home or while in the library.

PROGRAMS AND OUTREACH

The library began its programming season with the Winterfest Book Sale, an annual fundraiser. Visitors enjoyed browsing through the thousands of used books, movies and music available for sale. Trivia Night followed where everyone tested their trivia knowledge and won prizes. A monthly book club, BookBuggs, welcomed members to share and discuss the great titles they all read during the prior months. The library's newest murder mystery play, *Murder in Moonlight Valley*, was written and cast and filming began in February for a showing scheduled for early fall. Patrons, staff and residents made up the cast of characters and performed on camera. The library hosted a CT State Census event where information was provided regarding the 2020 census to help residents understand and fill out census forms to make the process easier. The Adult Services Librarian held monthly discussions on a variety of topics of interest to residents of the local nursing home and the senior living residence.

The library, aptly referred to as the kindest library, in February unveiled our Kind-Hearted Tree. The intention was to bring about awareness, spread kindness, goodwill and show the connectedness that the Windsor Locks Library offers its user community. Hundreds of residents and non-residents sought out the library to add to the tree their meaningful, heartfelt and uplifting messages of kindness, caring, encouragement and unity. The tree remains filled with hundreds of pink and red hearts of kindness.

SEASONS OF CHANGE

News about the Coronavirus pandemic spread and by early March the library started to cancel all of its upcoming spring programs. The Windsor Locks Public Library along with all of Connecticut's libraries, closed to the public when the Covid-19 impacted our state. Our library posted a "Temporarily Closed" sign on March 16, 2020 in compliance with Governor Lamont's "Stay Safe, Stay Home" Executive Order.

Strategic planning began immediately as to when and how the library would return to service our user community in a safe, healthy manner and in compliance with the Governor's Executive Orders and local government directives. The library's plans for new services to the public, acquiring supplies and personal protective equipment continued while the State of CT's dates for reopening became a moving target.

Some staff were able to begin work remotely from home while others were scheduled on a rotating basis to handle day-to-day tasks. Work continued on cataloging books and technical services projects including collection development, collection maintenance, social media and website updates and improving accessibility to online resources, links and databases. The library continued to connect to residents and patrons through a variety of ways including Facebook, Twitter, Instagram, our website and a host of press releases. Staff continued to empty the book drop daily and quarantine the books. Library staff shelved returned materials and cleaned and repaired items. Others made craft kits for students and families. Staff continuously went

above and beyond to satisfy every patron's needs.

The library began promoting Self-Registration for new library cards so patrons were able to place holds, download books from our online resources and allowed access databases in an effort to provide service to our user community. A new self-registration platform was created for consortium libraries in order to provide people with a legitimate library card number so they would have access to our materials.

INNOVATIONS

By the end of May the State of CT Department of Library Services was ready to allow libraries to open to outside service to offer material to residents. A new "no contact" service WLPL ToGo Door-Side Pickup was developed to offer patrons a safe way to access library materials outside of the library building. Beginning on June 1, patrons were able to place holds on library materials from the library catalog online or over the phone. Patrons picking up items were asked to wear masks.

A new cheery library book figure, Bud E BookIt, was introduced as a character to promote this new service to our patrons. Bud E BookIt continues to be featured on our roadside banners, posters, bookmarks, website and he even made his debut in the newspapers where he related everything from library hours of operation, door-side service policies and new library card sign up. The door side service proved to be very popular and sustained readers of all ages through the summer months.

While patrons weren't able to visit inside to browse during the pandemic, WLPL made it easy for the patrons to see new titles while social distancing. This innovative solution of an outdoor Browsing Window offered a selection of adult nonfiction and graphic novels, young adult titles, picture books, movies on bright, colorful posters brimming with carefully curated items for all ages.

Throughout the time closed to inside traffic, the planning inside continued. Required PPE was purchased and the library was outfitted with signage to support social distancing, traffic flow and mask mandates. The library was required to certify with the CT State Division of Library Development prior to allowing patrons access to browse inside. In keeping with the state mandates, the furnishings and layout within the library was modified and all seating for patrons was removed to support social distancing and a 'Grab & Go Browsing' model which did not allow for lingering. Patrons and staff were required to wear masks, sanitize hands and continue to physically distance. Circulation continued to hit peaks and valleys throughout the time we were closed to inside traffic. Since reopening inside browsing circulation has grown substantially at a rate similar to pre-pandemic.

In early September the library announced a reopening for inside traffic. Opening began slowly for partial weekday, daytime hours. The staff and patrons were excited and ready for this long awaited next step. The library adopted a 'Grab & Go' browsing model. Staff were excited to welcome patron walk-ins who were all appreciative and happy to be able to revisit the library once again. Although patrons did not have access to seating or study areas they continued to access, request and pick up a wide variety of library materials. In addition to browsing for materials many utilized the library's print service.

Computers were initially unavailable due to distancing issues and disinfecting concerns. The copier was initially available strictly via a specified email where library staff would print for the patron. Later it became available to patrons on a strictly self-serve basis.

The redesign of the Windsor Locks Public Library website is underway and new databases are being added to our online resources. *Wowbrary*, an automatic service that advertises the library's new materials was added. Every week, it generates new social media posts and email newsletters to subscribers. Patrons can customize their newsletters to feature their favorite genres and authors. It's free to subscribe at www.windsorlockslibrary.org.

CHILDREN'S LIBRARY

While the year of 2020 was different from previous years, the Windsor Locks Library was still able to have lots of children's programs, both online, hybrid, and in person.

The year started with our regular in person programs like Science Club and Lego club, and our continuous Toddler Time and Bouncing Baby and Little Movers story times. We held our first Take Your Child to the Library Day event which promoted library card sign up. The children made cards to donate to a local nursing home, had their faces painted, and participated in a Pokémon Hunt focused on learning about the different sections of the children's room. This helped children and families become familiar with the library and learn the importance of early literacy and creating lifelong readers and learners. It was very successful with a total of 120 participants.

The children's department was able to have 29 in person programs with a total of 412 participants. This included craft programs for elementary aged children, a Dr. Seuss Story Time and craft in honor of his birthday and Shamrock Suncatchers craft for St. Patrick's Day. There were also preschool field trips where children visited the library, played in the children's department, and enjoyed a library themed story time.

When the library closed because of the pandemic, story times were moved to Facebook. We had full story times, book readings with the children's librarian, and also readings with special guests from the community. It was important, when people didn't have the opportunity to gather in public places, to keep story time going for the community. This provided a stabilizing influence for children in a time of uncertainty. It also allowed viewers to feel as if they were having a one- on-one interaction with the children's librarian. There were also online craft tutorials that could be done with things children already had at home, such as a paper roll bear and a paper plate pirate.

It was important to provide creative learning activities that children would not otherwise have access to during this time. There was a total of 70 Facebook Story Times and craft tutorials, with a total of 2,587 views. An educational resource list was created for both preschool and school aged children, with links to educational resources, learning games, coloring pages, and virtual tours and webcams.

The summer reading program went forward with few changes. It encouraged children, youth and families to continue reading and continue to develop life-long learning skills.

There was a hybrid *Imagine Your Story* reading program for children aged 5-10 and a fully online program for teens. Children earned

prize bags and raffle tickets for reading and teens earned a prize for participating. These programs helped improve children's reading and language skills over the summer, a time when these skills often stagnate or decline.

Weekly themed craft kits were made available, with a different craft each week throughout the summer months and continued for the entire year, changing seasonally. Materials and instructions were included in the kit. Families could pick them up at curbside and inside the library when it reopened. A total of 130 craft kits were handed out over a ten week period.

When the library reopened to the public in the fall, the story times continued twice weekly on Facebook Live, with special themed story times on the library lawn, such as a Teddy Bear Picnic and a Superhero Story Time. These outside story times were so popular that we continued having them every Thursday until the weather no longer permitted it. Guessing Jar programs, both online and in the library were also popular. Children used their math skills to estimate how much of something was in a jar. There was a Lego guessing jar, a plastic egg jar for Easter, and a lollipop guessing jar for Halloween

During the fall, the weekly craft kits were replaced by a science kit, a toddler craft kit, and a craft kit for elementary aged children. A Halloween picture program was created to give children an alternative to trick or treating and each child dressed in costume, got a bag filled with spooky prizes, and got their picture taken in front of a fun Halloween backdrop. Each child was given a free picture.

Although several legacy programs had to be canceled, such as the annual visit by Santa and Mrs. Claus and Tie Die on the Lawn, these were replaced with new programs that incorporated social distancing. There were Superhero and Pokémon Hunts on the lawn, a superhero photo program, and a special Christmas program where each child got a phone call from one of Santa's elves.

While the library was closed to the public, the entire YA and picture book sections were weeded. This time was also used to change the format of the Summer Reading program and plan for upcoming programs.

The children's library strives to instill a love of reading in children by providing access to all kinds of materials and programs, and to help develop literacy and language skills at a crucial time in their lives.

MOVING FORWARD

We know that libraries today are more than just books – they are social places for meetings, human services for those who have needs for survival, the first door to learning for young children, and the place for internet use and training for lifelong learning. People of all ages rely on libraries to access books, movies, games, socialize, use technology and study spaces.

Library staff continued to work diligently over the year to adapt mentally and to new physical tasks and to the daily changes in their roles. They assisted and presented a new service model as well as offered their contributions to streamline daily workflow. We owe the staff of WLPL kudos for continuing to strive to provide exemplary 'uber' customer service during a stressful time. Their individual and team investment contributed to the library's continued success in serving Windsor Locks and the library's user community over a tumultuous year.

Board of Directors:
Virginia Blanchfield
Susan Bushnik
George Brouillard
Elaine Nai
Mickey Danyluk

YOUTH SERVICES BUREAU

Wendy Knowles, Director

Phone: 860-627-1482

Fax: 860-292-1121

The Windsor Locks Youth Services Bureau Promotes youth and their families' positive growth in Windsor Locks by developing, coordinating, and providing 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 our town's youth and their families' positive development.

The Windsor Locks Youth Services Bureau has provided a range of services to 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 the L.E.A.D. Leadership Exploration Adventure Development Program. This counselor-in-training program is designed for youth to gain real-life experiences and responsibilities that will help them with their schooling and help youth obtain other employment opportunities in the future. This program ran within the Parks and Recreation Department's Pesci Park Day Camp, where 12 High School Students shadowed Day Camp Counselors for eight weeks in the summer or 2019.

Due to Covid-19, it has been a challenging year to design and implement programs to meet our youth and families' needs in the community. The Youth Service Department remained open to provide virtual resources and support for families during these challenging times.

The Youth Services Bureau partnered up with Social Services to provide drawstring backpacks with educational, mental health, and wellness information for youth in need. The purpose of this program was to provide tools and support for youth and families as the adjusted to remote classroom learning and the stress related to Covid-19,

"Students Spreading Sunshine" was a program involving volunteer school-age children from Elementary School to College who wrote encouraging note cards with motivational messages inside. Youth Services mailed these cards to shut in Senior Citizens within the community and to Bickford's residents. We had an overwhelming response of volunteers who desired to take part in this project.

The "Belldazzle Project" was a project we implemented with the Youth Leadership Council to raise money and bring recognition to our community's first responders and essential employees. Their service to the community was honored through handwritten thank you notes

and gift cards purchased from locally-owned food establishments. The community came together with support and enthusiasm for this project, which ran from May through July.

The Youth Services Bureau provided an IndieFlix three-part documentary series available to community members during May, June, and July. May's film was "Angst," which is a documentary designed to raise awareness around anxiety. June's movie was "Like," a documentary about the impact of social media on our lives and the effects of technology on the brain. July's documentary was "Upstanders," about resilience and the power of connection to end bullying. The documentaries were available for a week of viewing online, followed by a virtual live panel discussion with Mental Health, Education, Social Work, Counselors, and Psychologists Professionals.

The Youth Services Bureau created a Facebook Group that has allowed a social media platform to keep our community members informed about events, classes, learning opportunities, mental health and wellness resources and webinars dealing with Covid-19, and services available for drug, alcohol, and mental health needs.

The Windsor Locks Youth Services Bureau continued its involvement with the town's Juvenile Review Board (J.R.B.). The J.R.B. is a community-based restorative program whose objective is to divert youth from the Juvenile Justice System by providing intervention services to prevent further court involvement. The J.R.B. acts as prevention and restorative program by diverting first-time offenders from court to an accessible community resource for appropriate services. Diversions promote responsible behavior and help to solve problems that may be at the root of delinquent behavior. These diversions create opportunities and restorative steps for the juvenile offender and alleviate overcrowding in the court system.

The Windsor Locks Youth Services Bureau and other town agencies continue to work in conjunction with C.H.R. on a grant from the Department of Mental Health and Addiction Services. The issues of underage drinking and the use and misuse of prescription and street drugs were identified through student surveys about student behaviors and addressed using environmental strategies and social marketing to impact the community. The theme of the campaign is "Have the Talk."

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

Appendix A- Annual Compensation for Town Employees

Department	Job Title	Base Salary	OT + Other	Gross Pay
Assessor	Assessor	80,270.34	9,730.28	90,000.62
	Assessor Clerk	31,167.64	-	31,167.64
	Deputy Assessor	54,585.57	155.38	54,740.95
	Department Total	166,023.55	9,885.66	175,909.21
BAA	Recording Secretary	290.16	-	290.16
Building	Blight Officer	54,305.96	-	54,305.96
	Building Clerk	47,124.27	150.00	47,274.27
	Building Clerk Substitute	1,338.00	-	1,338.00
	Building Official	73,331.96	-	73,331.96
	Building Official Substitute	3,521.00	-	3,521.00
	Town Planner	84,565.00	-	84,565.00
	Department Total	264,186.19	150.00	264,336.19
CIAC	Recording Secretary	290.16	-	290.16
Clerk	Assistant Town Clerk	44,088.51	-	44,088.51
	Town Clerk	69,621.49	-	69,621.49
	Department Total	113,710.00	-	113,710.00
CONA	Recording Secretary	580.32	-	580.32
Conservation	Recording Secretary	362.70	-	362.70
EIDC	Recording Secretary	652.86	-	652.86
Emergency Management	CERTs	9,393.75	-	9,393.75
	Director	19,581.00	-	19,581.00
	Department Total	28,974.75	-	28,974.75
Finance	Accounting Clerk/Payables	42,220.76	-	42,220.76
	Assistant Director	66,560.89	-	66,560.89
	Director	101,029.60	999.96	102,029.56
	Payroll Clerk/Benefits	51,605.22	-	51,605.22
	Recording Secretary	4,892.20	-	4,892.20
	Treasurer	200.00	-	200.00
	Department Total	266,508.67	999.96	267,508.63
Fire	Clerk	15,874.87	-	15,874.87
	Administrative Assistant	10,186.56	-	10,186.56
	Fire Inspector (3)	46,076.06	-	46,076.06
	Fire Marshal	22,708.68	-	22,708.68
	Fire Marshal Clerk	861.36	-	861.36
	Fire Service Coordinators	28,883.42	-	28,883.42
	Recording Secretary	797.94	-	797.94
	Call Stipend	-	86,565.56	86,565.56
	Longevity Stipend	-	43,250.00	43,250.00
	Officers' Stipend	-	39,467.43	39,467.43
	Department Total	125,388.89	169,282.99	294,671.88
Human Resources	Director	63,868.61	-	63,868.61

Department	Job Title	Base Salary	OT + Other	Gross Pay
Inland Wetlands	Recording Secretary	3,066.83	-	3,066.83
OPEB	Recording Secretary	290.16	-	290.16
Parks & Recreation	Assistant	39,635.95	1,999.92	41,635.87
	Director	55,294.67	-	55,294.67
	Recording Secretary	797.94	-	797.94
	Seasonal- Basketball	11,605.31	-	11,605.31
	Seasonal- Open Gym	570.00	-	570.00
	Seasonal- Soccer	1,675.50	-	1,675.50
	Seasonal-Other	25,681.80	-	25,681.80
	Summer Pool	41,781.18	-	41,781.18
	Winter Pool	3,488.00	-	3,488.00
	Department Total	180,530.35	1,999.92	182,530.27
Planning + Zoning	Recording Secretary	5,733.48	-	5,733.48
Police	Animal Control Officer)2)	22,698.73	-	22,698.73
	Captain	114,903.42	-	114,903.42
	Chief	139,903.46	-	139,903.46
	Detective Investigator (2)*	162,684.36	32,996.31	195,680.67
	Detective Sergeant*	137,956.07	72,360.59	213,612.11
	Dispatcher (5)	279,324.36	77,949.62	437,172.80
	Lieutenant	95,141.64	3,304.20	98,445.84
	Officer (16)*	1,269,122.46	387,729.32	1,656,851.78
	Recording Secretary	433.82	-	433.82
	Records Clerk	85,495.29	200.00	85,695.29
	Secretary	53,523.71	-	53,523.71
	Sergeant (5)*	446,217.80	291,415.93	737,633.73
	*Total Revolving, included in OT		207,537.70	
	Department Total	2,807,405.12	865,955.97	3,756,555.36
Public Works	Admin Asst. Substitute	1,845.00	-	1,845.00
	Administrative Assistant	48,693.55	528.95	49,222.50
	Building Maintainer (3)	171,160.80	6,372.42	177,533.22
	Director	107,478.30	-	107,478.30
	Foreman (3)	217,944.00	13,690.18	231,634.18
	Maintainer (10)	554,256.29	47,911.86	602,168.15
	Mechanic (2)	113,928.34	7,372.19	121,300.53
	Seasonal	24,078.35	-	24,078.35
	Department Total	1,239,384.63	75,875.60	1,315,260.23
Registrar	Deputy Registrar (2)	4,850.88	800.00	5,650.88
	Election Worker	6,800.00	-	6,800.00
	Registrar (2)	14,271.84	2,040.00	16,311.84
	Department Total	25,922.72	2,840.00	28,762.72
Selectman	Administrative Assistant	53,904.18	2,499.64	56,403.82
	Admin Asst. Substitute	69.00	-	69.00
	First Selectman	99,331.41	-	99,331.41
	Recording Secretary	1,020.00	-	1,020.00
	Second Selectman (2)	5,250.96	-	5,250.96
	Department Total	159,575.55	2,499.64	162,075.19

Department	Job Title	Base Salary	OT + Other	Gross Pay
Senior Center	Assistant Director	39,617.00	-	39,617.00
	Building Monitors	550.00	-	550.00
	Bus Driver (6)	51,952.97	0.47	51,953.44
	Director	55,294.67	-	55,294.67
	Nutrition Manager	13,027.00	-	13,027.00
	Program Instructors	14,805.00	-	14,805.00
	Transportation Coordinator	27,054.37	-	27,054.37
	Department Total	202,301.01	0.47	202,301.48
Social Services	Clerk	25,840.39	-	25,840.39
	Director	50,691.57	-	50,691.57
	Substitute	516.00	-	516.00
	Department Total	77,047.96	-	77,047.96
Tax	Assistant Tax Collector	56,786.77	200.00	56,986.77
	Clerk	19,334.53	-	19,334.53
	Tax Collector	70,867.99	-	70,867.99
	Department Total	146,989.29	200.00	147,189.29
WPCA	Chief Operator	79,467.62	1,718.44	81,186.06
	Clerk	33,865.80	310.43	34,176.23
	Operator (5)	329,836.95	41,136.62	370,973.57
	Recording Secretary	853.44	-	853.44
	Shift Operator	75,724.81	15,201.13	90,925.94
	Superintendent	101,616.46	-	101,616.46
	Department Total	621,365.08	58,366.62	679,731.70
Youth Services	Director	45,637.44	315.31	45,952.75
ZBA	Recording Secretary	2,319.00	-	2,319.00
Total Town Compensation		**6,548,405.48**	**1,188,372.14**	**7,819,971.89**

Appendix B - Salary Schedule for Board of Education Employees

Position Title		Salary
Superintendent	1	$180,000.00
Asst Superintendent	1	$156,952.66
Dir Spec Services	1	$147,603.54
Principal HS	1	$155,305.33
Principal MS	1	$149,173.52
Principal SS	1	$143,103.65
Principal NS	1	$143,103.65
Asst Principal HS	1	$139,132.90
Asst Principal MS	1	$134,256.74
Asst Principal NS	1	$134,256.74
Business Manager	1	$110,282.40
Dir of Comm and Family Engagement	1	$88,644.12
Dir of HR	1	$86,594.57
Network Sys Mgr	1	$102,576.71
Network Sys Adm	1	$52,995.87
Occ Therapist	2	$74,399.98
Physical Therapist	1	$74,399.98
Data Specialist	1	$67,779.74
Executive Asst To Sup	1	$68,150.27
RN	4	$49,786.58
LPN	2	$39,930.07
Director of Facilities	1	$99,448.46

Stipends

Director of Adult Ed	1	$7,416.14
Director of Guidance	1	$5,564.70
Nurse Supervisor	1	$4,500.00

Position Title		Salary
Teachers	0.5	$41,723.96
Teachers	3	$46,471.00
Teachers	2	$48,616.00
Teachers	1	$50,169.00
Teachers	4	$51,380.00
Teachers	1	$51,574.00
Teachers	2	$53,436.00
Teachers	1	$54,631.00
Teachers	7	$54,988.00
Teachers	2	$56,001.00
Teachers	2	$58,147.00
Teachers	3	$60,127.00
Teachers	9	$60,290.00
Teachers	1	$61,288.00
Teachers	1	$62,143.00
Teachers	6	$62,542.00
Teachers	4	$64,403.00
Teachers	1	$64,688.00
Teachers	1	$65,095.00
Teachers	4	$66,847.00
Teachers	3	$67,774.00
Teachers	2	$68,214.00
Teachers	2	$70,990.00
Teachers	3	$71,622.00
Teachers	3	$75,426.00
Teachers	4	$76,882.00
Teachers	2	$80,005.00
Teachers	5	$81,351.00
Teachers	3	$85,757.00
Teachers	4	$86,634.00
Teachers	39	$88,644.00
Teachers	3	$89,050.00
Teachers	3	$95,526.00
Teachers	53	$97,743.00
Teachers	1.2	$113,297.80
Teachers	1.2	$117,291.60

Position Title		Hourly Rate
Building Sub - Per Day	8	$90.00
Teacher in Res - Per Day	6	$105.00
Custodian	1	$21.80
Custodian	1	$25.65
Custodian	2	$30.08
Custodian	2	$31.14
Custodian	1	$31.40
Custodian	1	$31.53
Custodian	4	$32.04
Custodian	1	$33.04
Housekeepers	20	$13.65
Safety Officer	1	$20.00
Iss Supervision - Per Day	2	$90.00
Cafeteria Aides	14	$12.44
Child Associate	1	$18.24
Clerical Aides	1	$20.45
Clerical Aides	5	$20.01
Crossing Guards	4	$56.20
Crossing Guards	1	$64.22
Kindergarten Aide	3	$19.38
Para Educators	7	$15.58
Para Educators	8	$17.13
Para Educators	40	$19.38
Tutors	7	$27.16
Technology Assistant	2	$20.93
Library Aides	3	$14.45
Afternoon Reception	1	$11.04
Admin Assist 12 Month	10	$28.51
Admin Assist 10 month	2	$23.77
Secretary of Adult Ed	1	$18.48
Board of Ed Secretary	1	$24.08
Staff Accountant	1	$30.75

step forward →

TOWN OF WINDSOR LOCKS, CONNECTICUT

FINANCIAL STATEMENTS
JUNE 30, 2020

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TOWN OF WINDSOR LOCKS, CONNECTICUT
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JUNE 30, 2020

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Independent Auditors' Report

To the Board of Finance
Town of Windsor Locks, Connecticut

Report on the Financial Statements

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, 2020, 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.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

An independent member of
Baker Tilly International

Opinions

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, 2020 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.

Other Matters

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

Other 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 nonmajor fund financial statements and schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

The statistical section has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and, accordingly, we do not express an opinion or provide any assurance on it.

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, 2019 (not presented herein), and have issued our report thereon dated December 19, 2019, which contained unmodified opinions on the respective financial statements of the governmental activities, each major fund, and the aggregate remaining fund information. The accompanying General Fund balance sheet as of June 30, 2019 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 2019 financial statements. The accompanying General Fund balance sheet has been subjected to the auditing procedures applied in the audit of the 2019 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, 2019.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 14, 2020 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.

Blum, Shapiro & Company, P.C.

West Hartford, Connecticut
December 14, 2020

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, 2020. 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 $90.0 million (net position). Of this amount, $17.3 million (unrestricted net position) may be used to meet the Town's ongoing obligations to citizens and creditors.
- On a government-wide basis during the year, the Town's total net position increased by $1.6 million to $90.0 million.
- As of the close of the fiscal year, the Town's governmental funds reported combined ending fund balances of $24.6 million, an increase of $4.6 million in comparison with the prior fiscal year. This was primarily due to the issuance of long-term debt.
- At the close of the fiscal year, unassigned fund balance for the General Fund was $15.2 million, or 26.4% of total General Fund expenditures and transfers.

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.

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, and the Special 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. A budgetary comparison statement has been provided as required supplementary information.

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.

Fiduciary Funds

The Town maintains four fiduciary funds. These funds are used to account for resources held for the benefit of parties outside the Town government. 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 increased by $1.6 million from last fiscal year to fiscal year 2020. 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	
	2020	**2019**
Current and other assets	$ 37,706	$ 35,467
Capital assets, net of accumulated depreciation	97,271	94,732
Total assets	134,977	130,199
Deferred outflows of resources	9,289	9,835
Long-term debt outstanding	47,867	43,800
Other liabilities	3,158	5,319
Total liabilities	51,025	49,119
Deferred inflows of resources	3,226	2,491
Net Position:		
Net investment in capital assets	72,668	71,308
Restricted	50	4
Unrestricted	17,297	17,112
Total Net Position	$ 90,015	$ 88,424

TABLE 2
CHANGE IN NET POSITION
In Thousands

	Governmental Activities	
	2020	**2019**
Revenues:		
Program revenues:		
Charges for services:	$ 5,811	$ 6,221
Operating grants and contributions	16,802	13,287
Capital grants and contributions	986	
General revenues:		
Property taxes	38,607	36,081
Grants and contributions not restricted to specific purposes	6,274	5,815
Investment income	698	650
Miscellaneous	210	234
Total revenues	69,388	62,288
Expenses:		
General government	3,405	2,957
Public safety	7,355	6,270
Public works	6,895	6,973
Health and welfare	602	565
Recreation	1,110	1,086
Education	47,808	43,185
Interest on long-term debt	622	683
Total program expenses	67,797	61,719
Increase in Net Position	$ 1,591	$ 569

Governmental Activities

Approximately 55.6% of the revenues were derived from property taxes, followed by 24.2% from operating grants and contributions, and 8.4% charges for services. The remaining 11.8% was derived from other types of grants, investment earnings, and miscellaneous revenue.

Major revenue and expenditure factors included:

- Long term debt was issued in March of 2020 for $7,095,000. The debt was comprised of $2,605,000 for refunding bonds, and $4,490,000 in General Obligation Bonds.
- Emergency appropriations for $25,000 and $20,000 from Contingency and Undesignated Fund Balance respectively were made in order to cover spending related to COVID-19. As of June 30, 2020, the Town anticipates reimbursement from the State of Connecticut (in the form of a pass-through grant) and from FEMA for approximately 85% of the spending.
- Additional funds were awarded to the Town and Board of Education from various sources for other more specific uses related to COVID-19, including increased support provided to the community.

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	
	2020	2019	2020	2019
General government	$ 3,405	$ 2,957	$ 2,092	$ 498
Public safety	7,355	6,270	6,892	5,524
Public works	6,895	6,973	2,749	3,816
Health and welfare	602	565	491	483
Recreation	1,110	1,086	852	666
Education	47,808	43,185	30,500	30,540
Interest	622	683	622	684
Totals	$ 67,797	$ 61,719	$ 44,198	$ 42,211

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 $24.6 million, which is an increase from last year's total of $19.8 million. Approximately $14.1 million of this total amount constitutes unassigned fund balance, which is available for spending at the Town's discretion. Approximately $99 thousand is assigned as encumbrances. $6.2 million is committed to designated use. The remainder of fund balance, $4.2 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 $15.3 million and $15.2 million, respectively.

As a measure of the General Fund's liquidity, it may be useful to compare unassigned fund balance to total general fund expenditures and transfers out. Unassigned fund balance represents 26.4% of total General Fund expenditures and transfers. This is slightly the range of the Town's fund balance policy target range of 18% to 25%. In compliance with the fund balance policy, the Town has budgeted the use of Undesignated Fund Balance for use in Capital Projects for Fiscal Year 2021 in anticipation of the increase.

Sewer Administration Fund

The total fund balance increased by approximately $123 thousand. Income from sewer use charges decreased by 2% and there was a decrease in fees collected. The decrease in fees is largely due to the plant being closed to dumping during renovations, and the elimination of the collection of fees for dumping. Overall, revenue collections decreased. Expenditures increased by approximately 4.5%. The transfers out consisted of $417 thousand to the General Fund for debt service, $90 thousand to the General Fund to cover shared operating expenses, and $324 thousand to the WPCA Capital fund.

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 citizen referendum pursuant to the Town Charter. Expenditures for capital projects and equipment for 2020 totaled $4.5 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 2020 roads include portions of Spring, Old County, Druid, Cortland, Briar Cliff, Sutton, and Sherwin. 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 continued the process of completing a multi-year project that includes renovations and upgrades to Pump Stations, radio communication upgrades, equipment and system upgrades at the treatment facility and Plant Improvements. Although these projects started prior to this fiscal year, there was significant progress made this fiscal year, which resulted in a significant uptick in spending.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At June 30, 2019, 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) on a gross basis of $154 million and $97.3 million net of accumulated depreciation.

TABLE 4
CAPITAL ASSETS (Net of Depreciation)
In Thousands

	Governmental Activities	
	2020	**2019**
Land	$ 5,686	$ 5,278
Construction in progress	16,917	12,763
Land improvements	1,637	1,774
Buildings	6,831	6,732
Building improvements	34,132	34,983
Machinery and equipment	5,781	5,965
Vehicles	3,129	2,984
Furniture and fixtures	488	1,022
Infrastructure	22,670	23,231
Totals	$ 97,271	$ 94,732

This year's major additions included:

- Library Energy Upgrades
- Noden Reed Barn Study
- 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

At June 30, 2020, the Town had general obligation bonded debt outstanding of $23.8 million, with $2.0 million due within the next year. The Town also had $194 thousand of clean water notes with $100 thousand due within one year. All of this debt comprises debt backed by the full faith and credit of the Town.

The Town maintains a "AA+" rating from Standard & Poor's Global rating agency for general obligation debt in the Fiscal Year. 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 $252 million State-imposed limit.

The Town's total debt increased by a net of $4.1 million. The March 2020 issuance of General Obligation and Refunding Debt comprised the majority of the increase. Total long-term debt is inclusive of General Obligation Bonds, Capital Leases, Net Pension Liability, OPEB (Other Post-Employment Benefits) liability, MERS service costs, compensated absences and Heart and Hypertension claims. 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 faces continued uncertainty with the ongoing COVID-19 pandemic, and subsequent devastation to small businesses and historic unemployment rates. Fortunately, 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 ongoing health and economic crisis.

The State of Connecticut has seen significant shortfalls in revenue due to COVID-19. The State's economic health has an impact on grants and funding sources received by municipalities from the State. At the time of issuance of these statements, the State legislature had not yet addressed changes to the biennial budget related to revenue shortfalls. The Town will continue to offer needed services to its citizens while remaining as fiscally prudent as possible.

The Town completed a full revaluation for the October 1, 2018 assessment date. The town contracted with an outside vendor that specializes in revaluations. Fiscal year 2020 was the first year that saw revenues generated from the increased Grand List. This grand list growth afforded the Town the ability to reduce the Mill rate in fiscal year 2020, while still seeing an increase in General Fund budgeted expenditures.

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.

TOWN OF WINDSOR LOCKS, CONNECTICUT
STATEMENT OF NET POSITION
JUNE 30, 2020

	Governmental Activities
Assets:	
Cash and cash equivalents	$ 21,978,548
Investments	8,045,306
Receivables, net	3,613,050
Due from fiduciary fund	106,036
Inventories	13,645
Brownfield note receivable	3,799,999
Net OPEB asset	148,928
Capital assets:	
Assets not being depreciated	22,602,087
Assets being depreciated, net	74,668,810
Total assets	134,976,409
Deferred Outflows of Resources:	
Deferred outflows related to pensions	8,821,003
Deferred outflows relates to OPEB	331,199
Deferred charge on refunding	136,804
Total deferred outflows of resources	9,289,006
Liabilities:	
Accounts and other payables	2,719,885
Unearned revenue	437,923
Noncurrent liabilities:	
Due within one year	2,520,284
Due in more than one year	45,346,286
Total liabilities	51,024,378
Deferred Inflows of Resources:	
Deferred inflows related to OPEB	1,602,858
Deferred inflows related to pension	1,597,051
Advance property tax collections	26,546
Total deferred inflows of resources	3,226,455
Net Position:	
Net investment in capital assets	72,668,254
Restricted for trust purposes:	
Nonexpendable	49,395
Unrestricted	17,296,933
Total Net Position	$ 90,014,582

The accompanying notes are an integral part of the financial statements

TOWN OF WINDSOR LOCKS, CONNECTICUT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Governmental Activities
Governmental activities:					
General government	$ 3,405,343	$ 419,581	$ 893,504	$	$ (2,092,258)
Public safety	7,355,169	354,816	108,546		(6,891,807)
Public works	6,894,514	2,891,722	267,838	985,752	(2,749,202)
Health and welfare	602,095	73,301	37,755		(491,039)
Recreation	1,110,378	257,527	750		(852,101)
Education	47,807,525	1,814,068	15,493,496		(30,499,961)
Interest on long-term debt	622,126				(622,126)
Total Governmental Activities	$ 67,797,150	$ 5,811,015	$ 16,801,889	$ 985,752	(44,198,494)
General revenues:					
Property taxes					38,606,634
Grants and contributions not restricted to specific programs					6,273,895
Unrestricted investment earnings					698,168
Miscellaneous					210,356
Total general revenues					45,789,053
Change in net position					1,590,559
Net Position at Beginning of Year					88,424,023
Net Position at End of Year					$ 90,014,582

The accompanying notes are an integral part of the financial statements

TOWN OF WINDSOR LOCKS, CONNECTICUT
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2020

	General	Sewer Administration	Capital Projects	Special Grants	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS						
Cash and cash equivalents	$ 6,541,993	$ 1,622,047	$ 5,788,243	$	$ 3,885,559	$ 17,837,842
Investments	6,581,241	1,460,230			3,835	8,045,306
Receivables, net	2,008,196	339,246	11,863	476,983	172,290	3,008,578
Due from other funds	3,564,294	1,875,078	257,032	50	681,628	6,378,082
Inventories					13,645	13,645
Total Assets	$ 18,695,724	$ 5,296,601	$ 6,057,138	$ 477,033	$ 4,756,957	$ 35,283,453
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
Liabilities:						
Accounts and other payables	$ 1,061,900	$ 326,194	$ 361,837	$ 5,814	$ 293,668	$ 2,049,413
Due to other funds	845,994	1,222,422	4,148,466	20,664	230,738	6,468,284
Unearned revenue	118,011			109,807	210,105	437,923
Total liabilities	2,025,905	1,548,616	4,510,303	136,285	734,511	8,955,620
Deferred Inflows of Resources:						
Advance property tax collections	26,546					26,546
Unavailable revenue - property taxes	1,362,520					1,362,520
Unavailable revenue - special assessments		316,191				316,191
Total deferred inflows of resources	1,389,066	316,191	-	-	-	1,705,257
Fund Balances:						
Nonspendable					16,645	16,645
Restricted				340,748	3,834,455	4,175,203
Committed		3,431,794	2,655,370		180,097	6,267,261
Assigned	99,268					99,268
Unassigned	15,181,485		(1,108,535)		(8,751)	14,064,199
Total fund balances	15,280,753	3,431,794	1,546,835	340,748	4,022,446	24,622,576
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 18,695,724	$ 5,296,601	$ 6,057,138	$ 477,033	$ 4,756,957	$ 35,283,453

(Continued on next page)

TOWN OF WINDSOR LOCKS, CONNECTICUT
BALANCE SHEET - GOVERNMENTAL FUNDS (CONTINUED)
JUNE 30, 2020

Reconciliation of the Balance Sheet - Governmental Funds 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:		
Fund balances - total governmental funds (Exhibit III)		$ 24,622,576
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds:		
Governmental capital assets	$ 154,635,230	
Less accumulated depreciation	(57,364,333)	
Net capital assets		97,270,897
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		1,362,520
Brownfield note receivable		3,799,999
Interest and lien receivable on property taxes		354,001
Assessments receivable		316,191
Interest and lien receivable on assessments		147,081
Net OPEB asset		148,928
Deferred outflows related to pension		8,821,003
Deferred outflows related to OPEB		331,199
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.		4,000,397
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		(3,799,999)
Bonds and notes payable		(23,958,866)
Bond premiums		(1,370,667)
Interest payable on bonds and notes		(230,535)
Compensated absences		(1,347,158)
Capital leases		(859,940)
Net pension liability		(16,414,093)
Payable to MERS		(22,347)
Deferred inflows related to pension		(1,597,051)
Deferred inflows related to OPEB		(1,602,858)
Heart and hypertension		(93,500)
Deferred charge on refunding		136,804
Net Position of Governmental Activities (Exhibit I)		$ 90,014,582

The accompanying notes are an integral part of the financial statements

TOWN OF WINDSOR LOCKS, CONNECTICUT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

	General	Sewer Administration	Capital Projects	Special Grants	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:						
Property taxes	$ 38,451,845	$	$	$	$ 254,358	$ 38,706,203
Intergovernmental	16,453,217			1,711,732	3,547,462	21,712,411
Charges for services	924,751	2,509,523			2,450,104	5,884,378
Contributions				31,081	6,736	37,817
Income on investments	511,216	100,595	40,082		5,728	657,621
Other revenues	209,448	7,500	936		12,235	230,119
Total revenues	56,550,477	2,617,618	41,018	1,742,813	6,276,623	67,228,549
Expenditures:						
Current:						
General government	2,174,057			344,324	140,556.00	2,658,937
Public safety	5,055,303			78,249	358,960	5,492,512
Public works	2,649,013	1,747,373		1,327,228	216,753	5,940,367
Health and welfare	482,098			10,328	59,215	551,641
Recreation	784,613				224,263	1,008,876
Employee benefits and insurance	3,193,169					3,193,169
Education	36,663,003				4,452,812	41,115,815
Capital outlay			4,476,541			4,476,541
Debt service	2,772,270	91,339	57,276			2,920,885
Total expenditures	53,773,526	1,838,712	4,533,817	1,760,129	5,452,559	67,358,743
Excess (Deficiency) of Revenues over Expenditures	2,776,951	778,906	(4,492,799)	(17,316)	824,064	(130,194)
Other Financing Sources (Uses):						
Bond issuance			4,490,000			4,490,000
Bond premium issuance		175,078				175,078
Brownfield note proceeds				31,060		31,060
Refunding bond issuance	2,605,000					2,605,000
Payments to escrow agent	(2,871,442)					(2,871,442)
Premium on refunding bond issuance	557,827					557,827
Transfers in	556,935		1,203,798			1,760,733
Transfers out	(815,391)	(830,933)			(114,409)	(1,760,733)
Total other financing sources (uses)	32,929	(655,855)	5,693,798	31,060	(114,409)	4,987,523
Net Change in Fund Balances	2,809,880	123,051	1,200,999	13,744	709,655	4,857,329
Fund Balances at Beginning of Year	12,470,873	3,308,743	345,836	327,004	3,312,791	19,765,247
Fund Balances at End of Year	$ 15,280,753	$ 3,431,794	$ 1,546,835	$ 340,748	$ 4,022,446	$ 24,622,576

(Continued on next page)

TOWN OF WINDSOR LOCKS, CONNECTICUT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - GOVERNMENTAL FUNDS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2020

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)	$	4,857,329
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		5,391,545
Depreciation expense		(2,851,168)
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.		(1,323)
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:		
Brownfield note receivable - accrual basis change		31,060
Property tax receivable - accrual basis change		151,029
Property tax interest and lien receivable - accrual basis change		(250,598)
Sewer use receivable - accrual basis change		(19,617)
Net OPEB asset		(374,984)
Sewer use interest and lien receivable - accrual change		10,927
Change in deferred outflows related to pensions		(863,184)
Change in deferred outflows related to OPEB		302,311
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:		
Brownfield note proceeds		(31,060)
Bond and note principal payments		1,828,238
Capital lease payments		359,782
Bond issuance		(4,490,000)
Premium on bond issuance		(175,078)
Refunding bond issuance		(2,605,000)
Premium on refunding bond issuance		(557,827)
Payments to escrow agent		2,871,442
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		(75,158)
Change in deferred inflows related to pensions		(941,212)
Change in deferred inflows related to OPEB		215,625
Accrued interest		(28,192)
Amortization of bond premiums		160,678
Amortization of payable to MERS		12,117
Amortization of deferred charge on refunding		(21,747)
Heart and hypertension claims		9,000
Net pension liability		(1,337,549)
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.		13,173
Change in Net Position of Governmental Activities (Exhibit II)	$	1,590,559

The accompanying notes are an integral part of the financial statements

TOWN OF WINDSOR LOCKS, CONNECTICUT
STATEMENT OF NET POSITION - PROPRIETARY FUND
JUNE 30, 2020

	Governmental Activities Internal Service Fund
Assets:	
Current:	
Cash and cash equivalents	$ 4,140,706
Accounts receivable	103,390
Due from other funds	196,238
Total assets	4,440,334
Liabilities:	
Accounts payable	123,937
Claims payable	316,000
Total liabilities	439,937
Net Position:	
Unrestricted	$ 4,000,397

The accompanying notes are an integral part of the financial statements

TOWN OF WINDSOR LOCKS, CONNECTICUT
STATEMENT OF REVENUES, EXPENSES AND CHANGES
IN FUND NET POSITION - PROPRIETARY FUND
FOR THE YEAR ENDED JUNE 30, 2020

	Governmental Activities Internal Service Fund
Operating Revenues:	
Premiums	$ 4,688,686
Operating Expenses:	
Claims	4,496,454
Administration	219,606
Total operating expenses	4,716,060
Operating Loss	(27,374)
Nonoperating Revenue:	
Income on investments	40,547
Change in Net Position	13,173
Net Position at Beginning of Year	3,987,224
Net Position at End of Year	$ 4,000,397

The accompanying notes are an integral part of the financial statements

TOWN OF WINDSOR LOCKS, CONNECTICUT
STATEMENT OF CASH FLOWS - PROPRIETARY FUND
FOR THE YEAR ENDED JUNE 30, 2020

		Governmental Activities
		Internal Service Fund
Cash Flows from Operating Activities:		
Cash received from customers and users	$	6,603,774
Cash payments to providers of benefits and administration		(5,080,812)
Net cash provided by (used in) operating activities		1,522,962
Cash Flows from Investing Activities:		
Income on investments		40,547
Net Increase (Decrease) in Cash and Cash Equivalents		1,563,509
Cash and Cash Equivalents at Beginning of Year		2,577,197
Cash and Cash Equivalents at End of Year	$	4,140,706
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities:		
Operating income (loss)	$	(27,374)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:		
(Increase) decrease in due from other funds		(104,966)
(Increase) decrease in accounts receivable		2,020,054
Increase (decrease) in claims and accounts payable		(220,063)
Increase (decrease) in due to other funds		(144,689)
Net Cash Provided by (Used in) Operating Activities	$	1,522,962

The accompanying notes are an integral part of the financial statements

TOWN OF WINDSOR LOCKS, CONNECTICUT
STATEMENT OF FIDUCIARY NET POSITION - FIDUCIARY FUNDS
JUNE 30, 2020

	OPEB Trust Fund	Agency Funds
Assets:		
Cash and cash equivalents	$	$ 332,187
Investments	3,838,386	
Accounts receivable	62,355	
Total assets	3,900,741	$ 332,187
Liabilities:		
Accounts and other payables	18,424	$ 332,187
Due to other funds	106,036	
Total liabilities	124,460	$ 332,187
Net Position:		
Restricted for OPEB benefits	$ 3,776,281	

The accompanying notes are an integral part of the financial statements

EXHIBIT IX

TOWN OF WINDSOR LOCKS, CONNECTICUT
STATEMENT OF CHANGES IN PLAN NET POSITION - OPEB TRUST FUND
FOR THE YEAR ENDED JUNE 30, 2020

	OPEB Trust Fund
Additions:	
Contributions:	
Employer	$ 118,635
Investment income:	
Net change in fair value of investments	137,176
Total additions	255,811
Deductions:	
Benefits	422,626
Change in Net Position	(166,815)
Net Position - Beginning of Year	3,943,096
Net Position - End of Year	$ 3,776,281

The accompanying notes are an integral part of the financial statements

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.

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, 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 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. Agency funds do not have a measurement focus but are accounted for using 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.

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:

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.

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

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.

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

Additionally, the Town reports the following fund types:

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

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

The Agency Fund is used to account for monies held on behalf of students.

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.

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 $124,857 has been established as an allowance for uncollectible taxes. At June 30, 2020, this represents 7.5% of all property taxes receivable.

In the fund financial statements, all property taxes receivable at June 30, 2020, which have not been collected within 60 days of June 30, have been recorded as deferred revenue 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 two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

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:

Assets	Years
Buildings	75
Building improvements	75
Land improvements	20
Roads	25-50
Sidewalks	25
Sewer plant	50
Sewer lines	70
Storm drains	70
Vehicles	8
Office equipment	5-10

G. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report 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, 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).

In addition to liabilities, the statement of net position will sometimes report 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, 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). 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.

H. 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.

I. 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.

J. 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.

K. 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.

L. 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.

M. 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.

N. Subsequent Events Evaluation by Management

Management has evaluated subsequent events for disclosure and/or recognition in the financial statements through December 14, 2020, which is the date when the financial statements were available to be issued.

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.

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, 2020, the Town approved additional appropriations of $20,000 from fund balance.

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. During the year ended June 30, 2020, the Town overspent the Police appropriation by $2,111.

Fund Deficits

The Commission on Needs of the Aging fund, a nonmajor special revenue fund, had a fund deficit of $8,751, which will be financed by charges for services.

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.

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*, $10,083,958 of the Town's bank balance of $18,096,962 was exposed to custodial credit risk as follows:

Uninsured and uncollateralized	$ 9,025,562
Uninsured and collateral held by the pledging bank's trust department, not in the Town's name	1,058,396
Total Amount Subject to Custodial Credit Risk	$ 10,083,958

Cash Equivalents

At June 30, 2020, the Town's cash equivalents amounted to $13,176,164. 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.

	Standard & Poor's
State Short-Term Investment Fund (STIF)	AAAm
Money Market Funds*	

*Not rated

Investments

As of June 30, 2020, the Town had the following investments:

			Investment Maturities (Years)		
Investment Type	Credit Rating	Fair Value	Less Than 1	1-10	More Than 10
Interest-bearing investments:					
Corporate bonds	A	$ 534,930	$	$ 534,930	$
Certificates of deposit	*	7,510,376	1,267,058	6,243,318	
Other investments:			$ 1,267,058	$ 6,778,248	$ -
Mutual funds	n/a	3,838,386			
Total Investments		$ 11,883,692			

*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.

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, 2020, 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, 2020:

	Fair Value	Level 1	Level 2	Level 3
Investments by Fair Value Level:				
Corporate bonds	$ 534,930	$ 534,930	$	$
Mutual funds	3,838,386	3,838,386		
Total investments by fair value level	4,373,316	$ 4,373,316	$ -	$ -
Total investments measured at fair value	4,373,316			
Certificates of deposit	7,510,376			
Total Investments	$ 11,883,692			

Debt and equity securities classified in Level 1 of the fair value hierarchy are valued using prices quoted in active markets for those securities.

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	Capital Projects	Special Grants	Nonmajor and Other Funds	Total
Receivables:						
Taxes	$ 1,670,003	$	$	$	$	$ 1,670,003
Accounts	79,879	3,736	11,863		279,180	374,658
Sewer use		340,010				340,010
Intergovernmental	383,171			476,983	58,855	919,009
Gross receivables	2,133,053	343,746	11,863	476,983	338,035	3,303,680
Less allowance for uncollectibles	(124,857)	(4,500)				(129,357)
Net Total Receivables	$ 2,008,196	$ 339,246	$ 11,863	$ 476,983	$ 338,035	$ 3,174,323

Note: Above does not include accrued interest and liens on property taxes of $354,001 and sewer use charges of $147,081.

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.

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, 2020, the Town has recorded a Brownfield note receivable and a Brownfield note payable in the Statement of Net position for the Governmental Activities of $3,799,999.

5. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2020 was as follows:

	Beginning Balance	Transfers	Increases	Decreases	Ending Balance
Governmental activities:					
Capital assets not being depreciated:					
Land	$ 5,277,647	$	$ 407,917	$	$ 5,685,564
Construction in progress	12,762,764	(256,373)	4,410,132		16,916,523
Total capital assets not being depreciated	18,040,411	(256,373)	4,818,049	-	22,602,087
Capital assets being depreciated:					
Buildings	14,970,217		304,000		15,274,217
Building improvements	48,355,750				48,355,750
Land improvements	3,028,930	11,285			3,040,215
Machinery and equipment	16,815,382	158,971	58,759	(13,232)	17,019,880
Vehicles	6,658,570	86,117	210,737	(54,806)	6,900,618
Furniture and fixtures	701,119				701,119
Infrastructure	40,741,344				40,741,344
Total capital assets being depreciated	131,271,312	256,373	573,496	(68,038)	132,033,143
Less accumulated depreciation for:					
Buildings	(8,238,120)		(204,698)		(8,442,818)
Building improvements	(13,242,455)		(981,031)		(14,223,486)
Land improvements	(1,308,362)		(95,026)		(1,403,388)
Machinery and equipment	(10,582,070)		(668,928)	11,909	(11,239,089)
Vehicles	(3,521,202)		(305,552)	54,806	(3,771,948)
Furniture and fixtures	(177,723)		(35,843)		(213,566)
Infrastructure	(17,509,948)		(560,090)		(18,070,038)
Total accumulated depreciation	(54,579,880)	-	(2,851,168)	66,715	(57,364,333)
Total capital assets being depreciated, net	76,691,432	256,373	(2,277,672)	(1,323)	74,668,810
Governmental Activities Capital Assets, Net	$ 94,731,843	$ -	$ 2,540,377	$ (1,323)	$ 97,270,897

Depreciation expense was charged to functions/programs as follows:

General government	$ 206,223
Public safety	374,389
Public works	1,069,042
Recreation	60,139
Education	1,141,375
Total	$ 2,851,168

6. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

Individual fund interfund receivable and payable balances at June 30, 2020 are as follows:

Receivable Fund	Payable Fund	Amount
General Fund	Capital Projects Fund	$ 2,266,136
	Sewer Administration Fund	1,222,422
	Special Grants Fund	20,664
	OPEB Trust Fund	1,240
	Nonmajor Governmental Funds	53,832
		3,564,294
Sewer Administration Fund	Capital Projects Fund	1,700,000
	Nonmajor Governmental Funds	175,078
		1,875,078
Capital Projects Fund	General Fund	257,032
Special Grants Fund	Nonmajor Governmental Funds	50
Nonmajor Governmental Funds	General Fund	499,298
	Capital Project Fund	182,330
		681,628
Internal Service Fund	Nonmajor Governmental Funds	1,778
	OPEB Trust Fund	104,796
	General Fund	89,664
		196,238
		$ 6,574,320

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

	Transfers In		
	General Fund	Capital Projects	Total Transfers Out
Transfers out:			
General Fund	$	$ 815,391	$ 815,391
Sewer Administration Fund	506,933	324,000	830,933
Nonmajor Governmental	50,002	64,407	114,409
Total Transfers In	$ 556,935	$ 1,203,798	$ 1,760,733

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

7. LONG-TERM DEBT

Changes in Long-Term Liabilities

Long-term liability activity for the year ended June 30, 2020 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities:					
Bonds and serial notes payable:					
General obligation bonds	$ 21,235,000	$ 7,095,000	$ 4,565,000	$ 23,765,000	$ 1,980,000
Clean water notes	292,104		98,238	193,866	100,221
Bond premiums	798,440	732,905	160,678	1,370,667	
Total	22,325,544	7,827,905	4,823,916	25,329,533	2,080,221
Capital leases	1,219,722		359,782	859,940	366,104
Brownfield note payable	3,768,939	31,060		3,799,999	
Net pension liability	15,076,544	1,337,549		16,414,093	
MERS prior service costs	34,464		12,117	22,347	12,117
Compensated absences	1,272,000	143,481	68,323	1,347,158	61,842
Heart and hypertension claims	102,500		9,000	93,500	
Total Governmental Activities Long-Term Liabilities	$ 43,799,713	$ 9,339,995	$ 5,273,138	$ 47,866,570	$ 2,520,284

The following is a summary of bond and note issues at June 30, 2020:

Description	Date of Issue	Date of Maturity	Interest Rate (%)	Amount of Original Issue	Balance Outstanding June 30, 2020
Bonds/notes:					
Town:					
Refunding bond	7/1/2014	8/1/2024	2.0-3.0	$ 3,400,000	$ 1,112,680
General obligation	3/16/2016	3/15/2036	2.0-4.0	2,941,500	2,350,120
General obligation	3/13/2018	3/15/2038	3.0-4.0	1,841,000	1,607,519
New Issue	3/6/2020	10/1/2039	2.0-4.0	3,992,000	3,992,000
Schools:					
Refunding bond	7/1/2014	8/1/2024	2.0-3.0	3,185,000	1,042,320
General obligation	3/16/2016	3/15/2036	2.0-4.0	6,608,500	5,279,880
General obligation	3/13/2018	3/15/2038	3.0-4.0	1,419,000	1,239,038
New Issue	3/6/2020	10/1/2039	2.0-4.0	1,078,000	1,078,000
Sewer:					
Clean water loan	5/31/2003	5/31/2022	2.0	1,715,669	193,866
General obligation	3/13/2018	3/15/2038	3.0-4.0	4,625,000	4,038,443
New Issue	3/6/2020	10/1/2039	2.0-4.0	2,025,000	2,025,000
					$ 23,958,866

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

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

Year Ending June 30,	Bonds		Notes		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2021	$ 1,980,000	$ 771,791	$ 100,221	$ 2,962	$ 2,080,221	$ 774,753
2022	1,980,000	686,106	93,645	939	2,073,645	687,045
2023	1,990,000	614,006			1,990,000	614,006
2024	1,995,000	538,706			1,995,000	538,706
2025	1,995,000	468,531			1,995,000	468,531
2026-2030	6,965,000	1,567,930			6,965,000	1,567,930
2031-2035	5,000,000	708,930			5,000,000	708,930
2036-2040	1,860,000	99,429			1,860,000	99,429
Total	$ 23,765,000	$ 5,455,429	$ 193,866	$ 3,901	$ 23,958,866	$ 5,459,330

Capital Projects

As of June 30, 2020, the Town had authorized unissued bonds of $6,140,000 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:

Category	Debt Limitation	Indebtedness	Balance
General purpose	$ 80,973,758	$ 11,137,319	$ 69,836,439
Schools	161,947,517	12,704,238	149,243,279
Sewers	134,956,264	6,257,309	128,698,955
Urban renewal	116,962,095		116,962,095
Pension deficit	107,965,011		107,965,011

The total overall statutory debt limit for the Town is equal to seven times annual receipts from taxation, $251.9 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.

Capital Leases

The Town has entered into several capital lease agreements for the purchase of various equipment.

The assets acquired through capital leases are as follows:

	Amount
Asset:	
Equipment	$ 2,348,633
Less accumulated depreciation	488,151
Total	$ 1,860,482

The following is a schedule of the future minimum lease payments under the capitalized leases together with the present value of the minimum lease payments as of June 30, 2020:

Year Ending June 30	
2021	$ 381,527
2022	244,645
2023	145,066
2024	120,342
Total minimum lease payments	891,580
Less amount representing interest	(31,640)
Present Value of Future Minimum Lease Payment	$ 859,940

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.

8. FUND BALANCE

The components of fund balance for governmental funds at June 30, 2020 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					13,645	13,645
Restricted for:						
Highway projects					1,264,076	1,264,076
Grants				340,748	2,520,149	2,860,897
TIF district					50,230	50,230
Committed to:						
Sewer use		3,431,794				3,431,794
Capital projects			2,655,370			2,655,370
Public safety					66,832	66,832
Health and welfare					33,308	33,308
Education					5,372	5,372
Recreation					74,585	74,585
Assigned to:						
General government - encumbrances	3,436					3,436
Public safety - encumbrances	21,887					21,887
Public works - encumbrances	3,305					3,305
Recreation - encumbrances	2,300					2,300
Education - encumbrances	68,340					68,340
Unassigned	15,181,485		(1,108,535)		(8,751)	14,064,199
Total Fund Balances	$ 15,280,753	$ 3,431,794	$ 1,546,835	$ 340,748	$ 4,022,446	$ 24,622,576

Encumbrances of $99,268 are contained in the above table in the assigned category of the General Fund.

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, 2019 to June 30, 2020.

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 state 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
2018-2019	$ 422,000	$ 6,373,127	$ 6,135,127	$ 660,000
2019-2020	660,000	4,496,454	4,840,454	316,000

The Town has Connecticut Interlocal Risk Management Agency (CIRMA) for workers compensation coverage. The premium 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.

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 Sate 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 year 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.

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
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.

C. Contributions

Member
Contributions for members not covered by social security are 5% of compensation; for members covered by social security, 2¼% of compensation up to the social security taxable wage base plus 5%, 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, 2020, the Town reports a total liability of $16,414,093 for government-wide financials in Exhibit I for its proportionate share of the net pension liability. The net pension liability was measured at June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2019. The actuarial assumptions used in the June 30, 2019 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, 2020, the Town's proportion was 1.59%, which represents an increase in proportion of 0.1% from June 30, 2019.

For the year ended June 30, 2020, the Town recognized pension expense of $4,929,219 in Exhibit II. At June 30, 2020, the Town reported deferred outflows of resources related to pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Net difference between projected and actual earnings on pension plan investments	$ 694,740	$
Change in proportionate share	686,228	160,470
Change of assumptions	4,394,635	
Net difference between projected and actual actuarial experience	1,315,185	1,436,581
Town contributions subsequent to the measurement date	1,730,215	
Total	$ 8,821,003	$ 1,597,051

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:

Year Ending June 30		
2021	$	2,163,062
2022		1,524,617
2023		1,807,937
2024		(1,879)

E. Actuarial Assumptions

The total pension liability was determined by an actuarial valuation as of June 30, 2019, 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%.

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.

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)	$ 23,855,679	$ 16,414,093	$ 10,184,727

H. Payable to MERS

The Town has also recorded $22,347 as a long-term payable to MERS at June 30, 2020. This amount represents prior service costs calculated when the Town entered the plan.

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).

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, 2020, the amount of "on-behalf" contributions made by the State was $5,010,581 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.

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

At June 30, 2020, 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	66,194,635
Total	$ 66,194,635

The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2018. At June 30, 2020, the Town has no proportionate share of the net pension liability.

For the year ended June 30, 2020, the Town recognized pension expense and revenue of $8,129,829 in Exhibit II.

E. Actuarial Assumptions

The total pension liability was determined by an actuarial valuation as of June 30, 2018, using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Salary increase	3.25-6.50%, including inflation
Investment rate of return	6.90%, net of pension plan investment expense, including inflation

Mortality rates were based on the RPH-2014 White Collar table with employee and annuitant rates blended from ages 50 to 80, projected to the year 2020 using the BB improvement scale.

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of an actuarial experience study for the period July 1, 2010 - June 30, 2015.

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%.

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	Standard Deviation
Public Equity - US Equity	8.10 %	20.00 %	17.00 %
Public Equity - International Developed Equity	8.50	11.00	19.00
Public Equity - Emerging Markets Equity	10.40	9.00	24.00
Fixed Income - Core Fixed Income	4.60	16.00	7.00
Fixed Income - Inflation Linked Bonds	3.60	5.00	7.00
Fixed Income - High Yield	6.50	6.00	11.00
Fixed Income - Emerging Market Debt	5.20	5.00	11.00
Private Equity	9.80	10.00	23.00
Real Estate	7.00	10.00	15.00
Alternative Investments - Real Assets	8.20	4.00	17.00
Alternative Investments - Hedge Funds	5.40	3.00	7.00
Liquidity Fund	2.90	1.00	1.00
Total		100.00 %	

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.

H. 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.

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. All employees with medical benefits of the Town are eligible to participate in the plan. 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 of Selectman member, the Superintendent of Schools, the Board of Education Business Manager and the Finance Director.

At July 1, 2019, plan membership consisted of the following:

	Retiree Health Plan
Retired members and their spouses	41
Active plan members	326
Total Participants	367

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.

Rate of Return
For the year ended June 30, 2020, the annual money-weighted rate of return on investments, net of investment expense, was 3.54%. 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, 2020. The components of the net OPEB liability of the Town at June 30, 2020 were as follows:

Total OPEB liability	$	3,627,353
Plan fiduciary net position		3,776,281
Net OPEB Liability (Asset)	$	(148,928)
Plan fiduciary net position as a percentage of the total OPEB liability		104.11%

Actuarial Assumptions

The total OPEB liability (asset) was determined by an actuarial valuation as of July 1, 2019, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.60%
Investment rate of return	7.00%, net of investment expenses
Healthcare cost trend rates	6.50% for 2019, decreasing by 0.20% per year down to 4.60% in 2029 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-2019.

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, 2020.

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, 2020 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic Equity	46.60 %	4.75
Foreign Equity	12.70	5.25
Domestic Fixed income	37.20	2.00
Foreign Fixed Income	3.50	1.50
Total	100.00 %	

Discount Rate

The discount rate used to measure the total OPEB liability was 7.00%. 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.

F. Changes in the Net OPEB Liability (Asset)

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (Asset) (a)-(b)
Balances as of July 1, 2019	$ 3,419,184	$ 3,943,096	$ (523,912)
Changes for the year:			
Service cost	116,350		116,350
Interest on total OPEB liability	232,946		232,946
Differences between expected and actual experience	58,489		58,489
Changes in assumptions	223,010		223,010
Employer contributions		118,635	(118,635)
Net investment income (loss)		137,176	(137,176)
Benefit payments	(422,626)	(422,626)	-
Net changes	208,169	(166,815)	374,984
Balances as of June 30, 2020	$ 3,627,353	$ 3,776,281	$ (148,928)

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 (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Net OPEB Liability (Asset)	$ 182,932	$ (148,928)	$ (441,653)

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 3.60%)	Healthcare Cost Trend Rates (6.5% Decreasing to 4.60%)	1% Increase (7.50% Decreasing to 5.60%)
Net OPEB Liability (Asset)	$ (520,616)	$ (148,928)	$ 285,667

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

For the year ended June 30, 2020, the Town recognized OPEB expense of $(24,317). At June 30, 2020, 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	$	$ 1,602,858
Changes in assumptions	204,879	
Differences between projected and actual earnings on OPEB plan investments	126,320	
Total	$ 331,199	$ 1,602,858

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

Year Ending June 30	
2021	$ (108,056)
2022	(108,057)
2023	(100,259)
2024	(113,328)
2025	(139,005)
Thereafter	(702,954)

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.

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.

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, 2020, the amount of "on-behalf" contributions made by the State was $136,943 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, 2020, 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	10,323,428
Total	$ 10,323,428

The net OPEB liability was measured as of June 30, 2019, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as June 30, 2018. At June 30, 2020, the Town has no proportionate share of the net OPEB liability.

For the year ended June 30, 2020, the Town recognized OPEB expense and revenue of ($755,433) in Exhibit II.

F. Actuarial Assumptions

The total OPEB liability was determined by an actuarial valuation as of June 30, 2018, using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Healthcare costs trend rate	
Pre-Medicare	5.95% decreasing to 4.75% by 2025
Medicare	5.00% decreasing to 4.75% by 2028
Salary increases	3.25-6.50%, including inflation
Investment rate of return	3.00%, net of OPEB plan investment expense, including inflation
Year fund net position will be depleted	2019

Mortality rates were based on the RPH-2014 White Collar table with employee and annuitant rates blended from ages 50 to 80, projected to the year 2020 using the BB improvement scale.

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of an actuarial experience study for the period July 1, 2010 - June 30, 2015.

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 (0.41%).

G. Discount Rate

The discount rate used to measure the total OPEB liability was 3.50%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current member contribution rate and that contributions for future plan members were used to reduce the estimated amount of total service costs for future plan members. No future State contributions were assumed to be made. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be depleted in 2019 and, as a result, the Municipal Bond Index Rate was used in the determination.

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. 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. 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.

12. CORONAVIRUS (COVID-19)

On January 30, 2020, the World Health Organization declared the coronavirus to be a public health emergency. On March 10, 2020, the Governor of the State of Connecticut declared a public health emergency and a civil preparedness emergency due to COVID-19.

The Town derives a significant portion of its revenues from property taxes. While the Town has not experienced any significant increase in the amount of delinquency from its taxpayers, the situation creates uncertainty about the impact of future revenues that might be generated. In addition, at this time, it is uncertain what the effects of the pandemic will be on the Town's health care costs, changes in interest rates, investment valuation and future federal or state fiscal relief.

13. 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.

TOWN OF WINDSOR LOCKS, CONNECTICUT
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED JUNE 30, 2020

	Budgeted Amounts			Variance Positive (Negative)
	Original	Final	Actual	
Property Taxes:				
Current taxes	$ 35,814,741	$ 35,814,741	$ 35,027,634	$ (787,107)
Supplemental taxes	1,200,000	1,200,000	1,769,448	569,448
Prior year taxes	375,000	375,000	1,023,514	648,514
Interest and lien fees	210,000	210,000	559,616	349,616
Telephone access line	45,000	45,000	32,677	(12,323)
Housing authority in lieu of tax	36,000	36,000	38,956	2,956
Total property taxes	37,680,741	37,680,741	38,451,845	771,104
Intergovernmental:				
General government:				
In lieu of tax, State Property	45,282	45,282	48,561	3,279
In lieu of tax, Airport	3,319,685	3,319,685	3,319,686	1
Totally Disabled Grants	400	400	550	150
Capital improvement program	79,109	79,109		(79,109)
Veterans' Exemptions	3,500	3,500	6,847	3,347
Office of Emergency Management	6,000	6,000	6,256	256
Off Track Betting/Teletheater	330,000	330,000	236,287	(93,713)
Mashantucket Pequot/Mohegan Grant	387,713	387,713	387,713	-
Municipal Revenue Sharing	1,907,971	1,907,971	2,360,422	452,451
Senior Center Transportation Grant	14,368	14,368		(14,368)
State Shared Tax Revenue	150,116	150,116	150,116	-
Youth Services	14,000	14,000	14,000	-
Total general government	6,258,144	6,258,144	6,530,438	272,294
Education:				
Educational Cost Sharing	4,087,934	4,087,934	4,775,255	687,321
Total education	4,087,934	4,087,934	4,775,255	687,321
Total intergovernmental	10,346,078	10,346,078	11,305,693	959,615

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TOWN OF WINDSOR LOCKS, CONNECTICUT
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2020

	Budgeted Amounts			Variance Positive
	Original	Final	Actual	(Negative)
Charges for Services:				
Conveyance tax	$ 150,000	$ 150,000	$ 108,694	$ (41,306)
Town Clerk's Office	90,000	90,000	99,052	9,052
Building permits	275,000	275,000	344,008	69,008
Blight fees	3,000	3,000		(3,000)
Zoning Board of Appeals	1,000	1,000	1,141	141
Planning and Zoning	4,000	4,000	4,814	814
Other licenses and permits	10,000	10,000	4,976	(5,024)
Trash haulers permits	4,000	4,000	14,000	10,000
Assessors office			140	140
Inland Wetland fees	1,000	1,000	2,788	1,788
Fire Marshall application fees	40,000	40,000	54,035	14,035
Tobacco valley probate cost share	17,000	17,000	15,757	(1,243)
Superior Court	9,000	9,000	8,175	(825)
Parking tickets	4,000	4,000	2,434	(1,566)
Airplane registration fees	50,000	50,000	57,700	7,700
Tuitions	4,300	4,300		(4,300)
Park Revolving Fund	134,230	134,230	84,401	(49,829)
Police accident reports	2,500	2,500	1,933	(567)
Senior Citizen Mini-bus fee	3,800	3,800	3,395	(405)
Rent from schools	2,500	2,500	75	(2,425)
Tower rental	120,000	120,000	117,233	(2,767)
Sale of asset	1,000	1,000		(1,000)
Total charges for services	926,330	926,330	924,751	(1,579)
Investment Income:				
Income on investments	150,000	150,000	511,216	361,216
Other Revenues:				
Miscellaneous receipts	50,000	50,000	86,853	36,853
Recycling program	2,000	2,000	25,117	23,117
Foreign Trade Zone	100	100	2,984	2,884
Workers' Compensation	50,000	50,000	94,494	44,494
Total other revenues	102,100	102,100	209,448	107,348
Total revenues	49,205,249	49,205,249	51,402,953	2,197,704

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TOWN OF WINDSOR LOCKS, CONNECTICUT
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2020

	Budgeted Amounts			Variance Positive
	Original	Final	Actual	(Negative)
Other Financing Sources:				
Transfers from other funds:				
Sewer administration fund	$ 506,615	$ 506,615	$ 506,933	$ 318
Police reimbursement	50,000	50,000	50,000	-
James DeForest Phelps fund	3	3	2	(1)
Total other financing sources	556,618	556,618	556,935	317
Total	$ 49,761,867	$ 49,761,867	51,959,888	$ 2,198,021
Budgetary revenues are different than GAAP revenues because:				
State of Connecticut pension on-behalf contributions to the Connecticut State Teachers' Retirement System for Town teachers are not budgeted.			5,010,581	
State of Connecticut OPEB on-behalf contributions to the Connecticut State Teachers' Retirement System for Town teachers are not budgeted.			136,943	
The Town does not budget for refunding bond premium revenue			557,827	
The Town does not budget for refunding bond issuance			2,605,000	
Total Revenues and Other Financing Sources as Reported on the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds Exhibit IV			$ 60,270,239	

TOWN OF WINDSOR LOCKS, CONNECTICUT
GENERAL FUND
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED JUNE 30, 2020

	Budgeted Amounts			Variance Positive (Negative)
	Original	Final	Actual	
General government:				
Assessor	$ 228,780	$ 220,562	$ 196,643	$ 23,919
Auditing Services	38,475	38,650	38,530	120
Board of Assessment Appeals	566	1,166	988	178
Board of Finance	19,392	37,744	27,101	10,643
Board of Selectmen	177,697	173,060	171,501	1,559
Building Official	285,034	289,534	288,294	1,240
Capital Improvement Advisory Commission	363	363	290	73
Conservation Commission	3,223	3,223	2,247	976
Contingency Fund	188,817	1,581		1,581
Economic Development Commission	11,586	11,586	8,121	3,465
Finance Department	266,085	270,852	270,302	550
General expense all buildings	63,000	63,002	39,467	23,535
Historical Commission	2,709	2,709	1,383	1,326
Holiday observance	3,300	3,300	2,913	387
Human Resource	67,413	67,283	65,783	1,500
Information Technologies	135,148	153,501	144,783	8,718
Inland/Wetlands Agency	3,481	4,643	3,994	649
Municipal associations	21,280	21,280	21,280	-
Planning and Zoning Commission	24,883	24,883	12,119	12,764
Probate Court	21,850	22,072	21,108	964
Registrar of Voters	52,004	52,004	39,984	12,020
Tax Collector	254,489	328,281	321,451	6,830
Town Clerk	146,448	146,448	138,502	7,946
Town Counsel	66,000	66,000	47,610	18,390
Town Engineer	60,000	60,000	47,263	12,737
Town Office Building	164,143	164,143	160,194	3,949
Town Treasurer	200	200	200	-
Train Station	1,108	1,223	1,059	164
Zoning Board of Appeals	4,220	4,220	3,205	1,015
Total general government	2,311,694	2,233,513	2,076,315	157,198
Public safety:				
Ambulance Association	50,000	50,000	50,000	-
Emergency / Disaster Relief		45,000	6,760	38,240
Fire Commission	379,211	379,211	346,055	33,156
Fire Marshal	84,852	84,852	71,376	13,476
Marine services	300	300		300
Nine bay garage/safety complex	2,300	2,300	1,975	325
Office of Emergency Management	31,391	31,391	25,582	5,809
Police	3,696,059	3,687,141	3,689,252	(2,111)
Animal control	6,235	7,001	6,630	371
Safety Complex	164,272	163,278	160,814	2,464
Spring Street Garage	8,330	8,236	8,211	25
Water main/street lighting	727,172	727,172	697,029	30,143
Total public safety	5,150,122	5,185,882	5,063,684	122,198

(Continued on next page)

TOWN OF WINDSOR LOCKS, CONNECTICUT
GENERAL FUND
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2020

	Budgeted Amounts			Variance Positive (Negative)
	Original	Final	Actual	
Public works:				
Landfill/refuse removal	$ 1,065,724	$ 1,065,724	$ 1,062,887	$ 2,837
Public Works Department	1,457,711	1,457,711	1,432,384	25,327
Public Works Garage	40,543	42,869	41,655	1,214
Snow removal	121,500	121,500	104,211	17,289
Total public works	2,685,478	2,687,804	2,641,137	46,667
Health and welfare:				
Commission on Needs of the Aging	225,115	223,069	213,036	10,033
Outside services	110,265	110,265	110,264	1
Senior Center	95,316	98,310	98,122	188
Social services	88,597	96,597	95,518	1,079
Veterans' services		1,325		1,325
Youth Service Bureau	70,127	70,127	63,282	6,845
Total health and welfare	589,420	599,693	580,222	19,471
Recreation:				
Parks and recreation	385,284	385,284	318,573	66,711
Public library	466,040	466,040	466,040	-
Total recreation	851,324	851,324	784,613	66,711
Employee benefits and insurance:				
Employee benefits	2,746,683	2,771,406	2,729,156	42,250
Insurance and bonds	504,400	470,608	464,013	6,595
Total employee benefits and insurance	3,251,083	3,242,014	3,193,169	48,845
Education	31,380,043	31,380,043	31,319,838	60,205
Debt service:				
Bond redemption	2,102,151	2,102,151	2,102,150	1
Interest	684,052	684,052	644,871	39,181
Total debt service	2,786,203	2,786,203	2,747,021	39,182
Total expenditures	49,005,367	48,966,476	48,405,999	560,477

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TOWN OF WINDSOR LOCKS, CONNECTICUT
GENERAL FUND
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2020

	Budgeted Amounts			Variance Positive (Negative)
	Original	Final	Actual	
Other financing uses:				
Transfers to other funds:				
Capital Improvement Fund	$ 756,500	$ 815,391	$ 815,391	$ -
Total other financing uses	756,500	815,391	815,391	-
Total	$ 49,761,867	$ 49,781,867	49,221,390	$ 560,477

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.	5,010,581
State of Connecticut OPEB on-behalf contributions to the Connecticut State Teachers' Retirement System for Town teachers are not budgeted.	136,943
The Town does not budget for payments to the refunding bond escrow agent	2,871,442
The Town does not budget for refunding bond issuance costs	25,249
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.	194,754
Total Expenditures and Other Financing Uses as Reported on the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds - Exhibit IV	$ 57,460,359

TOWN OF WINDSOR LOCKS, CONNECTICUT
SEWER ADMINISTRATION FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2020

	Budgeted Amounts			Variance
	Original	Final	Actual	Positive (Negative)
Revenues:				
Sewer use charges and interest	$ 2,276,160	$ 2,276,160	$ 2,504,823	$ 228,663
Fees	17,250	17,250	4,700	(12,550)
Investment income	12,500	12,500	100,595	88,095
Miscellaneous			7,500	7,500
Total revenues	2,305,910	2,305,910	2,617,618	311,708
Expenditures:				
Salaries	632,856	628,801	628,799	2
Fringe benefits	258,175	246,189	246,188	1
Overtime	41,500	54,265	54,264	1
Audit and legal fees	17,900	16,445	16,445	-
Chemicals/chlorine	89,550	80,562	80,562	-
Contingency	10,000	10,000	10,000	-
Refunds		1,217	1,216	1
Debt service	91,411	91,340	91,339	1
Electricity	185,000	163,906	163,905	1
Equipment rental/hauling	7,900	4,762	4,761	1
Fuel, oil, natural gas	23,435	24,486	24,485	1
Gasoline and diesel	8,300	8,310	8,310	-
Insurance	52,850	52,236	52,236	-
Lab equipment	27,500	31,550	31,550	-
Mechanical maintenance	57,000	63,013	63,012	1
Outside services	28,850	47,218	47,218	-
Safety training	500	135	135	-
Sewer line maintenance	19,500	18,023	18,022	1
Sludge disposal	87,450	96,654	96,653	1
Supplies	53,650	44,449	44,448	1
Telephone	6,650	6,030	6,030	-
User fee administration	30,000	117,107	117,107	-
Vehicle parts, repairs	8,000	3,710	3,709	1
Water	11,000	28,319	28,318	1
Total expenditures	1,748,977	1,838,727	1,838,712	15
Excess of Revenues over Expenditures	556,933	467,183	778,906	311,723
Other financing sources (uses):				
Premium on Bonds/BAN's			175,078	(175,078)
Transfers out	(830,933)	(830,933)	(830,933)	-
Net Change in Fund Balance	$ (274,000)	$ (363,750)	123,051	$ 486,801
Fund Balance at Beginning of Year			3,308,743	
Fund Balance at End of Year			$ 3,431,794	

TOWN OF WINDSOR LOCKS, CONNECTICUT
SCHEDULE OF THE TOWN'S PROPORTIONATE SHARE OF NET PENSION LIABILITY
MUNICIPAL EMPLOYEES' RETIREMENT SYSTEM
LAST SIX FISCAL YEARS*

	2020	2019	2018	2017	2016	2015
Town's proportion of the net pension liability	1.59%	1.58%	2.90%	2.61%	3.06%	4.30%
Town's proportionate share of the net pension liability	$ 16,414,093	$ 15,076,544	$ 7,198,203	$ 8,685,833	$ 5,898,563	$ 4,240,461
Town's covered-employee payroll	11,281,811	11,038,999	6,565,251	6,322,648	6,033,920	6,192,516
Town's proportionate share of the net pension liability as a percentage of its covered-employee payroll	145.49%	136.58%	109.64%	137.38%	97.76%	68.48%
Plan fiduciary net position as a percentage of the total pension liability	72.69%	73.60%	88.29%	88.29%	92.72%	90.48%

*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 - MUNICIPAL EMPLOYEES' RETIREMENT SYSTEM
LAST TEN FISCAL YEARS

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Actuarially determined contribution	$ 1,730,215	$ 1,469,202	$ 932,505	$ 873,983	$ 833,404	$ 902,297	$ 799,677	$ 732,126	$ 700,489	$ 617,037
Contributions in relation to the actuarially determined contribution	1,730,215	1,469,202	932,505	873,983	833,404	902,297	799,677	732,126	700,489	617,037
Contribution Deficiency (Excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Covered-employee payroll	$ 11,281,811	$ 11,038,999	$ 6,565,251	$ 6,322,648	$ 6,033,920	$ 6,192,516	$ 5,676,638	$ 5,396,456	$ 5,325,278	$ 5,368,347
Contributions as a percentage of covered-employee payroll	15.34%	13.31%	14.20%	13.82%	13.81%	14.57%	14.09%	13.57%	13.15%	11.49%

Notes to Schedule

Valuation date: June 30, 2019
Measurement date: June 30, 2019
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	21 years
Asset valuation method	5-years smoothed market (20% write up)
Inflation	3.25%
Salary increases	4.25% - 11%, including inflation
Investment rate of return	8.0%, 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, 2019 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 SIX FISCAL YEARS*

	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%
Town's proportionate share of the net pension liability	$ -	$ -	$ -	$ -	$ -	$ -
State's proportionate share of the net pension liability associated with the Town	66,194,635	51,039,909	51,274,308	54,094,788	38,927,124	35,980,325
Total	$ 66,194,635	$ 51,039,909	$ 51,274,308	$ 54,094,788	$ 38,927,124	$ 35,980,325
Town's covered payroll	$ 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%
Plan fiduciary net position as a percentage of the total pension liability	52.00%	57.69%	55.93%	52.26%	59.50%	61.51%

Notes to Schedule

Changes in benefit terms	HB 7424 made the following provision changes: - Beginning July 1, 2019, annual interest credited on mandatory contributions set at 4.0%. - For members retiring on or after July 1, 2019 with a partial refund option election (Plan N), if 50% of the benefits paid prior to death do not exceed the Member's mandatory contributions plus interest frozen at the date of benefit commencement, the difference is paid to the Member's beneficiary.
Changes of assumptions	HB 7424 made the following assumption changes: - Reduce the inflation assumption from 2.75% to 2.50%. - Reduce the real rate of return assumption from 5.25% to 4.40% which, when combined with the inflation assumption change, results in a decrease in the investment rate of return assumption from 8.00% to 6.90%. - Increase the annual rate of wage increase assumption from 0.50% to 0.75%. - Phase in to a level dollar amortization method for the June 30, 2024 valuation.
Actuarial cost method	Entry age
Amortization method	Level percent of pay, closed
Single equivalent amortization period	17.6 years
Asset valuation method	4-year smoothed market
Inflation	2.75%
Salary increase	3.25%-6.50%, including inflation
Investment rate of return	8.00%, net of investment related expense

*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 CHANGES IN NET OPEB LIABILITY (ASSET) AND RELATED RATIOS
OPEB
LAST FOUR FISCAL YEARS*

	2020	2019	2018	2017
Total OPEB liability:				
Service cost	$ 116,350	$ 111,234	$ 185,494	$ 181,058
Interest	232,946	212,108	350,555	331,484
Differences between expected and actual experience	58,489	144,807	(2,297,960)	(91,675)
Changes of assumptions	223,010			
Benefit payments	(422,626)	(395,635)	(195,090)	(159,517)
Net change in total OPEB liability	208,169	72,514	(1,957,001)	261,350
Total OPEB liability - beginning	3,419,184	3,346,670	5,303,671	5,042,321
Total OPEB liability - ending	3,627,353	3,419,184	3,346,670	5,303,671
Plan fiduciary net position:				
Contributions - employer	118,635	475,382	317,449	787,285
Contributions - TRB subsidy		53,147	35,730	45,206
Net investment income	137,176	175,178	253,562	307,665
Benefit payments	(422,626)	(395,635)	(195,090)	(159,517)
Net change in plan fiduciary net position	(166,815)	308,072	411,651	980,639
Plan fiduciary net position - beginning	3,943,096	3,635,024	3,223,373	2,242,734
Plan fiduciary net position - ending	3,776,281	3,943,096	3,635,024	3,223,373
Net OPEB Liability (Asset) - Ending	$ (148,928)	$ (523,912)	$ (288,354)	$ 2,080,298
Plan fiduciary net position as a percentage of the total OPEB liability	104.11%	115.32%	108.62%	60.78%
Covered-employee payroll	$ 23,744,580	$ 24,044,881	$ 23,435,557	$ 24,860,113
Net OPEB liability as a percentage of covered-employee payroll	-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

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Actuarially determined contribution (1)	$ 118,635	$ 115,705	$ 430,226	$ 425,085	$ 360,756	$ 349,769	$ 386,014	$ 375,382	$ 454,196	$ 443,010
Contributions in relation to the actuarially determined contribution	118,635	475,382	317,449	787,285	347,299	525,885	356,970	179,841	222,980	330,534
Contribution Deficiency (Excess)	$ -	$ (359,677)	$ 112,777	$ (362,200)	$ 13,457	$ (176,116)	$ 29,044	$ 195,541	$ 231,216	$ 112,476
Covered-employee payroll	$ 23,744,580	$ 24,044,881	$ 23,435,557	$ 24,860,113	$ 24,194,757	$ 24,194,757	$ 22,136,805	$ 22,136,805	$ 23,952,238	$ 23,952,238
Contributions as a percentage of covered-employee payroll	0.50%	1.98%	1.35%	3.17%	1.44%	2.17%	1.61%	0.81%	0.93%	1.38%

(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, 2019
Measurement date: June 30, 2020
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	2.60%
Healthcare cost trend rates	6.50% in 2019 decreasing 0.20% per year to 4.60% in 2029 and beyond
Investment rate of return	7.00%, net of investment-related and administrative expenses
Retirement age	In the 2019 actuarial valuation, expected retirement ages of general employees were adjusted to more closely reflect actual experience
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-2019.

TOWN OF WINDSOR LOCKS, CONNECTICUT
SCHEDULE OF INVESTMENT RETURNS
OPEB
LAST FOUR FISCAL YEARS*

	2020	2019	2018	2017
Annual money-weighted rate of return, net of investment expense	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 THREE FISCAL YEARS*

	2020	2019	2018
Town's proportion of the net OPEB liability	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	10,323,428	10,203,211	13,197,410
Total	$ 10,323,428	$ 10,203,211	$ 13,197,410
Town's covered payroll	$ 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%
Plan fiduciary net position as a percentage of the total OPEB liability	2.08%	1.49%	1.79%

Notes to Schedule

Changes in benefit terms	The Plan was amended by the Board, effective January 1, 2019, during the September 12, 2018 meeting. The Board elected a new prescription drug plan, which is expected to reduce overall costs and allow for the Board to receive a government subsidy for members whose claims reach a catastrophic level. These changes were communicated to retired members during the months leading up to the open enrollment period that preceded the January 1, 2019 implementation date.
Changes of assumptions	Based on the procedure described in GASB 74, the discount rate used to measure Plan obligations for financial accounting purposes as of June 30, 2019 was updated to equal the Municipal Bond Index Rate of 3.50% as of June 30, 2019. Expected annual per capita claims costs were updated to better reflect anticipated medical and prescription drug claim experience both before and after the plan change that became effective on July 1, 2019 The expected rate of inflation was decreased, and the real wage growth assumption was increased.
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%

* 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
GENERAL FUND
COMPARATIVE BALANCE SHEET
JUNE 30, 2020 AND 2019

	2020	2019
ASSETS		
Cash and cash equivalents	$ 6,541,993	$ 6,587,008
Investments	6,581,241	5,211,444
Property taxes receivable, net of allowance for $124,857 in 2020 and $211,507 in 2019	1,545,146	1,533,865
Accounts receivable	463,050	448,098
Due from other funds	3,564,294	3,089,542
Total Assets	$ 18,695,724	$ 16,869,957
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE		
Liabilities:		
Accounts payable	$ 1,061,900	$ 1,107,755
Due to other funds	845,994	1,914,179
Unearned revenue	118,011	149,056
Total liabilities	2,025,905	3,170,990
Deferred inflows of resources:		
Advance property tax collections	26,546	16,603
Unavailable revenue - property taxes	1,362,520	1,211,491
Total deferred inflows of resources	1,389,066	1,228,094
Fund balance:		
Assigned	99,268	172,530
Unassigned	15,181,485	12,298,343
Total fund balance	15,280,753	12,470,873
Total Liabilities, Deferred Inflows of Resources and Fund Balance	$ 18,695,724	$ 16,869,957

TOWN OF WINDSOR LOCKS, CONNECTICUT
GENERAL FUND
REPORT OF TAX COLLECTOR
FOR THE YEAR ENDED JUNE 30, 2020

Grand List	Uncollected Taxes July 1, 2019	Current Tax Levy	Additions	Deductions	Transfers To Suspense	Adjusted Taxes Collectible	Collections Taxes	Collections Interest and Lien Fees	Collections Total	Uncollected Taxes June 30, 2020
2003	$ 2,058	$	$	$ 2,058	$	$ -	$	$	$ -	$ -
2004	1,425			820		605			-	605
2005	1,473			829		644			-	644
2006	1,508			837		671			-	671
2007	1,680			863		817			-	817
2008	13,234			6,566		6,668	2,758	5,154	7,912	3,910
2009	12,118			7,021		5,097	3,560	5,983	9,543	1,537
2010	13,436			7,097		6,339	3,599	5,493	9,092	2,740
2011	19,870		297	7,361		12,806	3,733	5,320	9,053	9,073
2012	21,807			7,517		14,290	3,691	4,388	8,079	10,599
2013	30,537			7,777		22,760	7,868	7,695	15,563	14,892
2014	148,519		170	8,757		139,932	112,440	78,112	190,552	27,492
2015	238,089		13,318	15,007		236,400	175,706	91,932	267,638	60,694
2016	518,046		10,380	11,350		517,076	330,676	125,299	455,975	186,400
2017	721,572		16,437	39,576	121,609	576,824	435,403	94,896	530,299	141,421
Total prior years	1,745,372		40,602	123,436	121,609	1,540,929	1,079,434	424,272	1,503,706	461,495
2018		38,368,004	146,061	330,736		38,183,329	36,974,821	104,658	37,079,479	1,208,508
Total	$ 1,745,372	$ 38,368,004	$ 186,663	$ 454,172	$ 121,609	$ 39,724,258	38,054,255	528,930	38,583,185	$ 1,670,003
						Suspense Collections	35,631	35,615	71,246	
						Total	38,089,886	$ 564,545	$ 38,654,431	

Property taxes receivable considered available:

June 30, 2019	(247,905)
June 30, 2020	244,715
Total Taxes	$ 38,086,696

TOWN OF WINDSOR LOCKS, CONNECTICUT
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2020

	Special Revenue					
	Special Education Grants	Dog	Highway	School Cafeteria	Police Revolving	Parks and Recreation
ASSETS						
Cash and cash equivalents	$ 1,765,304	$ 29,107	$ 1,460,406	$ 78,682	$	$ 60,742
Investments						
Receivables, net	5,628	887		53,227	88,742	22,903
Due from other funds	607,300	16,646				37,068
Inventory				13,645		
Total Assets	$ 2,378,232	$ 46,640	$ 1,460,406	$ 145,554	$ 88,742	$ 120,713
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	$ 149,187	$ 6,773	$ 15,279	$ 113,574	$ 281	$ 47
Due to other funds			181,051		61,496	347
Unearned revenue	151,408			12,963		45,734
Total liabilities	300,595	6,773	196,330	126,537	61,777	46,128
Fund Balances:						
Nonspendable				13,645		
Restricted	2,077,637		1,264,076			
Committed		39,867		5,372	26,965	74,585
Unassigned						
Total fund balances	2,077,637	39,867	1,264,076	19,017	26,965	74,585
Total Liabilities and Fund Balances	$ 2,378,232	$ 46,640	$ 1,460,406	$ 145,554	$ 88,742	$ 120,713

(Continued on next page)

TOWN OF WINDSOR LOCKS, CONNECTICUT
COMBINING BALANCE SHEET (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2020

	Special Revenue				Permanent Fund		
	Commission on Needs of the Aging	Human Services	Police Department Asset Forfeiture	TIF District	James DeForest Phelps	Eliminations	Total Nonmajor Governmental Funds
ASSETS							
Cash and cash equivalents	$ 1,436	$ 47,370	$ 442,512	$	$	$	$ 3,885,559
Investments					3,835		3,835
Receivables, net	173	730					172,290
Due from other funds				57,682		(37,068)	681,628
Inventory							13,645
Total Assets	$ 1,609	$ 48,100	$ 442,512	$ 57,682	$ 3,835	$ (37,068)	$ 4,756,957
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable	$ 124	$ 116	$	$ 8,287	$	$	$ 293,668
Due to other funds	10,236	14,676				(37,068)	230,738
Unearned revenue							210,105
Total liabilities	10,360	14,792	-	8,287	-	(37,068)	734,511
Fund Balances:							
Nonspendable					3,000		16,645
Restricted			442,512	49,395	835		3,834,455
Committed		33,308					180,097
Unassigned	(8,751)						(8,751)
Total fund balances	(8,751)	33,308	442,512	49,395	3,835	-	4,022,446
Total Liabilities and Fund Balances	$ 1,609	$ 48,100	$ 442,512	$ 57,682	$ 3,835	$ (37,068)	$ 4,756,957

TOWN OF WINDSOR LOCKS, CONNECTICUT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2020

	Special Revenue					
	Special Education Grants	Dog	Highway	School Cafeteria	Police Revolving	Parks and Recreation
Revenues:						
Property taxes	$	$	$	$	$	$
Intergovernmental	2,705,949		263,625	577,888		
Charges for services	1,757,454	4,246		104,581	292,168	173,126
Contributions		50				
Income from investments			5,726			
Other revenues				11,966		269.00
Total revenues	4,463,403	4,296	269,351	694,435	292,168	173,395
Expenditures:						
Current:						
General government						
Public safety		816			272,720	
Public works			216,753			
Health and welfare						
Recreation						224,263
Education	3,488,286			964,526		
Total expenditures	3,488,286	816	216,753	964,526	272,720	224,263
Excess (Deficiency) of Revenues over Expenditures	975,117	3,480	52,598	(270,091)	19,448	(50,868)
Other Financing Sources (Uses):						
Transfers in				281,602		
Transfers out	(281,602)				(50,000)	
Total other financing sources (uses)	(281,602)	-	-	281,602	(50,000)	-
Net Change in Fund Balances	693,515	3,480	52,598	11,511	(30,552)	(50,868)
Fund Balances at Beginning of Year	1,384,122	36,387	1,211,478	7,506	57,517	125,453
Fund Balances at End of Year	$ 2,077,637	$ 39,867	$ 1,264,076	$ 19,017	$ 26,965	$ 74,585

(Continued on next page)

TOWN OF WINDSOR LOCKS, CONNECTICUT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2020

	Special Revenue				Permanent Fund		
	Commission on Needs of the Aging	Human Services	Police Department Asset Forfeiture	TIF District	James DeForest Phelps	Eliminations	Total Nonmajor Governmental Funds
Revenues:							
Property taxes	$ -	$ -	$ -	$ 254,358	$ -	$ -	$ 254,358
Intergovernmental							3,547,462
Charges for services	20,321	46,294	51,914				2,450,104
Contributions	6,686						6,736
Income from investments					2		5,728
Other revenues							12,235
Total revenues	27,007	46,294	51,914	254,358	2	-	6,276,623
Expenditures:							
Current:							
General government				140,556			140,556
Public safety			85,424				358,960
Public works							216,753
Health and welfare	24,461	34,754					59,215
Recreation							224,263
Education							4,452,812
Total expenditures	24,461	34,754	85,424	140,556	-	-	5,452,559
Excess (Deficiency) of Revenues over Expenditures	2,546	11,540	(33,510)	113,802	2	-	824,064
Other Financing Sources (Uses):							
Transfers in						(281,602)	-
Transfers out				(64,407)	(2)	281,602	(114,409)
Total other financing sources (uses)	-	-	-	(64,407)	(2)	-	(114,409)
Net Change in Fund Balances	2,546	11,540	(33,510)	49,395	-	-	709,655
Fund Balances at Beginning of Year	(11,297)	21,768	476,022		3,835		3,312,791
Fund Balances at End of Year	$ (8,751)	$ 33,308	$ 442,512	$ 49,395	$ 3,835	$ -	$ 4,022,446

TOWN OF WINDSOR LOCKS, CONNECTICUT
COMBINING BALANCE SHEET
CAPITAL PROJECTS FUND - BY PROJECT
JUNE 30, 2020

	Capital Improvements Projects	Capital Projects	WPCA Capital Projects	Total Capital Projects Fund
ASSETS				
Cash and cash equivalents	$ 1,131,203	$ 1,695,672	$ 2,961,368	$ 5,788,243
Receivables, net		11,863		11,863
Due from other funds	166,294	90,738		257,032
Total Assets	$ 1,297,497	$ 1,798,273	$ 2,961,368	$ 6,057,138
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	$ 102,347	$ 71,917	$ 187,573	$ 361,837
Due to other funds	3,449	262,687	3,882,330	4,148,466
Total liabilities	105,796	334,604	4,069,903	4,510,303
Fund Balances:				
Committed	1,191,701	1,463,669		2,655,370
Unassigned			(1,108,535)	(1,108,535)
Total fund balances	1,191,701	1,463,669	(1,108,535)	1,546,835
Total Liabilities and Fund Balances	$ 1,297,497	$ 1,798,273	$ 2,961,368	$ 6,057,138

TOWN OF WINDSOR LOCKS, CONNECTICUT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUND - BY PROJECT
FOR THE YEAR ENDED JUNE 30, 2020

	Capital Improvements Projects	Capital Projects	WPCA Capital Projects	Total Capital Projects Fund
Revenues:				
Income from investments	$ 6,782	$ 15,571	$ 17,729	$ 40,082
Other revenue	936			936
Total revenues	7,718	15,571	17,729	41,018
Expenditures:				
Capital outlay	660,096	1,014,974	2,801,471	4,476,541
Debt service	34,806		22,470	57,276
Total expenditures	694,902	1,014,974	2,823,941	4,533,817
Deficiency of Revenues over Expenditures	(687,184)	(999,403)	(2,806,212)	(4,492,799)
Other Financing Sources:				
Bond issuance		2,465,000	2,025,000	4,490,000
Transfers in	879,798		324,000	1,203,798
Total other financing sources	879,798	2,465,000	2,349,000	5,693,798
Net Change in Fund Balances	192,614	1,465,597	(457,212)	1,200,999
Fund Balances at Beginning of Year	999,087	(1,928)	(651,323)	345,836
Fund Balances at End of Year	$ 1,191,701	$ 1,463,669	$ (1,108,535)	$ 1,546,835

TOWN OF WINDSOR LOCKS, CONNECTICUT
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED JUNE 30, 2020

	Balance July 1, 2019	Additions	Deductions	Balance June 30, 2020
Assets:				
Cash and cash equivalents:				
Student Activities Fund	$ 206,793	$ 231,027	$ 218,088	$ 219,732
Performance Bond Fund	156,370	99	44,014	112,455
C-PACE Clean Energy Fund	-	33,830	33,830	-
Total Assets	$ 363,163	$ 264,956	$ 295,932	$ 332,187
Liabilities:				
Accounts payable:				
Student Activities Fund	$ 206,793	$ 231,027	$ 218,088	$ 219,732
Performance Bond Fund	156,370	99	44,014	112,455
C-PACE Clean Energy Fund	-	33,830	33,830	-
Total Liabilities	$ 363,163	$ 264,956	$ 295,932	$ 332,187

TOWN OF WINDSOR LOCKS, CONNECTICUT
SEWER ADMINISTRATION FUND
REPORT OF SEWER USE CHARGE COLLECTOR
FOR THE YEAR ENDED JUNE 30, 2020

List Year	Uncollected Charges July 1, 2019	Current Year Billings and Adjustments	Adjusted Charges Collectible	Collections			Uncollected Charges June 30, 2020
				Charges	Interest and Lien Fees	Total	
2006	$ 113	$	$ 113	$ 113	$ 795	$ 908	$ -
2007	321		321	157	371	528	164
2008	722		722	405	712	1,117	317
2009	870		870	378	740	1,118	492
2010	1,376		1,376	554	912	1,466	822
2011	2,815		2,815	1,120	1,632	2,752	1,695
2012	5,876		5,876	1,818	2,458	4,276	4,058
2013	8,203		8,203	2,529	2,953	5,482	5,674
2014	12,580		12,580	3,547	3,484	7,031	9,033
2015	20,593	(133)	20,460	6,022	4,775	10,797	14,438
2016	41,260	(647)	40,613	11,644	7,283	18,927	28,969
2017	87,664	(679)	86,985	38,844	15,720	54,564	48,141
2018	170,996	(629)	170,367	101,968	26,493	128,461	68,399
Total prior years	353,389	(2,088)	351,301	169,099	68,328	237,427	182,202
2019		2,383,679	2,383,679	2,225,871	33,129	2,259,000	157,808
Total	$ 353,389	$ 2,381,591	$ 2,734,980	$ 2,394,970	$ 101,457	$ 2,496,427	$ 340,010

TOWN OF WINDSOR LOCKS, CONNECTICUT
SCHEDULE OF DEBT LIMITATION
JUNE 30, 2020

Total tax collections (including interest and lien fees) for 2019 fiscal year	$ 35,988,337
Base	$ 35,988,337

	General Purpose	Schools	Sewers	Urban Renewal	Pension Deficit
Debt limitation:					
2-1/4 times base	$ 80,973,758	$	$	$	$
4-1/2 times base		161,947,517			
3-3/4 times base			134,956,264		
3-1/4 times base				116,962,095	
3 times base					107,965,011
Total debt limitation	80,973,758	161,947,517	134,956,264	116,962,095	107,965,011
Indebtedness:					
Bonds and notes payable	9,062,319	8,639,238	6,257,309		
Bonds authorized and unissued	2,075,000	4,065,000			
Net indebtedness	11,137,319	12,704,238	6,257,309	-	-
Debt Limitation in Excess of Outstanding and Authorized Debt	$ 69,836,439	$ 149,243,279	$ 128,698,955	$ 116,962,095	$ 107,965,011

Note: In no case shall total indebtedness exceed seven times annual receipts from taxation ($251,918,359).

TABLE 1

TOWN OF WINDSOR LOCKS, CONNECTICUT
FOR THE YEAR ENDED JUNE 30, 2020
PRINCIPAL TAXPAYERS

Name	Nature of Business	Taxable Valuation as of 10/1/18	Percent of Net Taxable Grand List*
EAN Holdings LLC/Camrac	Car rental	$ 87,627,233	5.91 %
United Technologies	Manufacturing	75,908,339	5.12
PV Holdings Corp	Car rental	40,671,075	2.74
PPF WE 500 North Street	Grocery wholesaler	38,029,390	2.56
Hertz	Car rental	30,573,242	2.06
CT Light and Power/Eversource	Utility	27,157,100	1.83
Algonquin WL & Liberty Power	Utility	20,198,150	1.36
American Honda Motors Co	Parts distribution center	19,876,631	1.34
Ahlstrom-Munksjo Nonwovens	Manufacturing	15,638,180	1.05
Old County Senior Living	Assisted living	12,207,090	0.82
Total		$ 367,886,430	24.79 %

* Based on 10/01/18 Net Taxable Grand List of $ 1,483,235,726

TOWN OF WINDSOR LOCKS, CONNECTICUT
ASSESSED VALUE OF TAXABLE PROPERTY
($ in thousands)
LAST TEN FISCAL YEARS

Fiscal Year Ended June 30,	Grand List as of October 1,	Real Property					Gross Taxable Grand List	Less Exemptions	Net Taxable Grand List	Percentage Change
		Residential Percent	Commercial and Industrial Percent	Other Land Percent	Personal Property Percent	Motor Vehicle Percent				
2020	2018	37.4 %	25.6 %	1.3 %	19.6 %	16.1 %	$ 1,640,611	$ 157,376	$ 1,483,236	15.5 %
2019	2017	41.4	22.0	1.2	20.8	14.6	1,415,814	132,080	1,283,734	6.0
2018	2016	42.7	22.4	1.1	20.7	13.2	1,361,693	150,738	1,210,955	(3.8)
2017	2015	40.6	20.1	1.3	22.4	15.7	1,418,126	159,067	1,259,059	6.9
2016	2014	42.9	21.3	1.4	22.4	12.1	1,338,047	160,752	1,177,295	(3.4)
2015	2013	42.0	21.0	0.0	20.4	15.2	1,364,824	146,477	1,218,347	(4.1)
2014	2012	46.5	22.6	0.0	18.4	12.5	1,410,980	141,149	1,269,831	0.4
2013	2011	50.6	25.2	0.0	8.8	15.4	1,386,837	122,058	1,264,779	2.1
2012	2010	51.3	25.9	0.0	9.4	13.4	1,357,056	118,518	1,238,538	0.2
2011	2009	52.0	25.1	0.0	11.0	11.9	1,360,972	125,283	1,235,689	(1.9)

Date of Last Revaluation 10/1/18
Based on Assessor Data

TOWN OF WINDSOR LOCKS, CONNECTICUT
CURRENT DEBT STATEMENT
FOR THE YEAR ENDED JUNE 30, 2020

Bonded Debt:		
General purpose	$	9,062,319
Schools		8,639,238
Sewers		6,257,309
Total bonded debt		23,958,866
Total Overall Net Debt	$	23,958,866

CURRENT DEBT RATIOS
FOR THE YEAR ENDED JUNE 30, 2020

Population, 2017*	12,563
Per capita income, 2015**	34,035
Net taxable grand list, 10/1/18	1,483,235,726
Estimated full value @ 70%	2,118,908,180
Equalized net grand list, 2018***	2,089,399,970

	Overall Debt	**Overall Net Debt**
	$ 23,958,866	**$ 23,958,866**
Per capita	$ 1,907	$ 1,907
To net taxable grand list	1.62%	1.62%
To estimated full value @ 70%	1.13%	1.13%
To equalized net grand list, 2018	1.15%	1.15%
Ratio of debt per capita to per capita income	5.60%	5.60%

* Connecticut Economic Resource Center, Inc.
** State of Connecticut Department of Economic and Community Development
*** Equalized Net Grand List Information, State of Connecticut Office of Policy and Management

TOWN OF WINDSOR LOCKS, CONNECTICUT
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

Fiscal Year Ended June 30,	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, 2020
2020	2018	$ 1,154,358	25.83	$ 38,183	96.8 %	3.2 %	3.2 %
2019	2017	1,283,734	26.66	34,436	97.9	2.1	0.8
2018	2016	1,210,955	26.66	33,716	96.9	3.0	0.2
2017	2015	1,259,046	26.66	33,386	97.5	2.5	0.2
2016	2014	1,177,295	26.79	32,877	98.3	1.9	0.1
2015	2013	1,218,347	26.23	32,739	98.0	2.0	0.0
2014	2012	1,269,831	24.54	32,307	98.1	1.8	0.0
2013	2011	1,264,779	24.27	31,296	97.9	2.1	0.0
2012	2010	1,238,538	23.40	29,700	97.8	2.2	0.0
2011	2009	1,235,689	23.15	29,417	98.1	1.9	0.0