

Town of Windsor
Notes to the Financial Statements
December 31, 2025

I. Summary of Significant Accounting Policies

The Annual Financial Report for the Town of Windsor presents fund financial statements that have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units at the fund level of reporting. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

A. Financial Reporting Entity

The Town of Windsor, established in 1807, is governed by Town law, other general laws of the State of New York, various town ordinances and local laws. The Town Board is the legislative body responsible for overall operations and the board consists of the Supervisor and four Councilmembers. The Supervisor serves as chief executive and chief fiscal officer.

The Town provides the following principal services: highway and street maintenance, public safety (fire protection), sewer service to a portion of the town, culture-recreation, public improvements, planning and zoning, and general administrative services.

All governmental activities and functions performed for the Town of Windsor are its direct responsibility. The financial reporting entity consists of the primary government, which is the Town of Windsor. There are no other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete as set forth in GASB Statement No. 61, *The Financial Reporting Entity*.

B. Fund Accounting

The accounts of the Town are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund and account group are accounted for using a separate set of self-balancing accounts that comprise its assets, liabilities, and where appropriate fund equity, revenues and expenditures which are segregated for the purposes of carrying out specific activities. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

The Town records its transactions in the fund types described below.

1. **Governmental Funds** – Governmental funds are those through which most governmental functions are financed. The acquisition, use and balances of expendable financial resources and the related liabilities are accounted for through governmental funds. The measurement focus of the governmental funds is upon the determination of financial position and changes in financial position (the sources, uses, and balances of current financial resources). The following are the Town's governmental fund types.

Town of Windsor
Notes to the Financial Statements
December 31, 2025

Townwide General Fund – the principal operating fund and includes all operations not accounted for and reported in another fund.

Special Revenue Funds – used to account for and report the proceeds of specific revenue sources that are legally restricted or assigned to expenditures for specified purposes other than major capital projects. The following Special Revenue Funds are utilized:

Part-Town Highway Fund – Used to account for the revenues and expenditures of repairs and improvements to town highways; the purchase, repair, and maintenance of highway machinery, tools and equipment; the control of weeds and brush along town roads; and snow removal. These services are provided by the Town Highway Department.

Part-Town General Fund – Accounts for general government support activities provided to the area of the town outside the incorporated Village of Windsor.

Townwide Highway Fund – Used to account for the revenues and expenditures of repairs and improvements to town bridges.

West Windsor Sewer District Fund – Accounts for activities in providing sanitation services within the district. The major source of revenue for the district is sewer charges.

Fire Protection District Funds – There are three fire protection districts within the town. Real property taxes are levied on property owners within the Districts to pay for fire protection service contracts with the Windsor, West Windsor, and Great Bend Hose fire companies.

Capital Projects Fund – used to account for and report financial resources that are restricted or assigned to expenditure for the acquisition or construction of major capital facilities and other capital assets. Financing is generally provided from the proceeds of bond or note sales, federal aid, state aid, transfers from other funds and legally established reserve funds.

2. **Fiduciary Funds** – used to account for assets held by the local government in a trustee or custodial capacity:

Agency Funds – used to account for money (and/or property) received and held in a purely custodial capacity of trustee, custodian, or agent.

Under recently issued GASB Statement No. 84 titled *Fiduciary Activities*, Agency fund assets associated with payroll withholdings and guaranty deposits are no longer

Town of Windsor
Notes to the Financial Statements
December 31, 2025

reported within the Agency Funds. Rather, such assets and payroll-related withholding and other liabilities at December 31, 2025 are displayed on the balance sheet of the townwide general fund.

3. Account Groups

Non-Current Governmental Liability Account Group – The town maintains a non-current governmental liability account group to account for the unmatured general long-term debt and other liabilities of the town which are not recorded as a liability in another fund. Liabilities reported in this Long-Term Debt Account Group include:

- A serial bond issued in 2015 through the NYS Environmental Facilities Corporation for sewer improvements
- A serial bond issued in 2024 to help finance the cost of constructing a new highway garage facility

Non-Current Governmental Asset Account Group – This account group reports the town's capital assets including land, buildings, improvements other than buildings, and vehicles, machinery and equipment.

C. Basis of Accounting

Governmental fund statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when the underlying exchange transaction has occurred and the resources are available. For this purpose, the Town considers revenues to be available if the Town has collected the revenues in the current period or expects to collect them soon enough after the end of the period to use them to pay liabilities of the current period. Generally, the Town considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when the fund liability is incurred except that:

- a. Expenditures for inventory-type items are recognized at the time the disbursement is made.
- b. Principal and interest on indebtedness are not recognized as an expenditure until payment is due.
- c. Compensated absences, such as vacation and sick leave which vests or accumulates, are charged as an expenditure when paid.
- d. Pension costs and other post-employment benefits (health insurance) are recognized as an expenditure when payment is due.

Town of Windsor
Notes to the Financial Statements
December 31, 2025

D. Fund Balances

In conformance with Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, fund balance is broken down into several different classifications: nonspendable, restricted (formerly coined reserved fund balance), committed, assigned, and unassigned.

Nonspendable fund balance includes amounts that cannot be spent because they are either not in spendable form or contractually required to be maintained intact. Amounts in this category include prepaid items.

Restricted consists of amounts that are subject to externally enforceable legal purpose restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments; or through constitutional provisions or enabling legislation. Amounts reported in this category represent the Town's established reserve funds.

Committed consists of amounts that are subject to a purpose constraint imposed by a formal action of the government's highest level of decision making-authority before the end of the fiscal year, and that require the same level of formal action to remove the constraint.

Assigned consists of amounts that are subject to a purpose constraint that represents an intended use established by the Town Board. The purpose of the assignment must be narrower than the purpose of the general fund, and in funds other than the general fund, assigned fund balance represents the residual amount of fund balance.

Appropriated Fund Balance – consists of amounts appropriated for the ensuing year's budget.

Unappropriated Fund Balance – consists of residual amounts of assigned fund balance not included in the appropriated fund balance for all funds other than the general fund.

Unassigned represents the residual classification for the town's general fund, and could report a surplus or deficit. In funds other than the general fund, the unassigned classification is used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted or assigned.

E. Capital Assets

Capital Assets, which include property, buildings, equipment and infrastructure assets, are reported in the Schedule of Non-Current Governmental Assets. The town defines capital assets as assets with an initial, individual cost of more than \$2,500 and an estimated useful

Town of Windsor
Notes to the Financial Statements
December 31, 2025

life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value.

Major outlays for capital assets and improvements are capitalized as projects are constructed. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

The costs associated with the acquisition or construction of capital assets are shown as capital outlay expenditures in governmental funds. Capital assets are not shown on governmental fund balance sheets.

F. Deferred Outflows/Inflows of Resources

GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, defined and classified deferred outflows of resources and deferred inflows of resources. A deferred outflow of resources is a consumption of net assets that applies to future periods, and as such, will not be recognized as an outflow of resources (expense/expenditure) until that time. A deferred inflow of resources is an acquisition of net assets that applies to future periods, and as such, will not be recognized as an inflow of resources (revenue) until that time.

II. Stewardship, Compliance, Accountability

A. Budget Policies – The budget policies are as follows:

- a. No later than September 30, the budget officer submits a tentative budget to the Town Clerk for the fiscal year commencing the following January 1st. The tentative budget includes proposed expenditures and the proposed means of financing those expenditures for all governmental funds. Major capital projects are budgeted for at the start of each project.
- b. After public hearings are conducted to obtain taxpayer comments, but no later than November 20th, the Town Board adopts the budget.
- c. Any budget modifications must be approved by the Town Board.
- d. Budgets are adopted annually on a basis consistent with generally accepted accounting principles applied at the governmental fund-level.
- f. Appropriations in all budgeted funds lapse at the end of the fiscal year, except those outstanding encumbrances, if any, are re-apportioned in the subsequent year.

B. Property Taxes

Town of Windsor
Notes to the Financial Statements
December 31, 2025

The Broome County Legislature prepares the tax levy in late December of each year and jointly bills the town's share of the tax levy along with Broome County's share of real property taxes. Property taxes levied become a lien as of January 1. Taxes are collected by the town clerk during the period January 1 to the expiration of the tax warrant, which is April 1. The town's share of taxes collected are required to be remitted to the town supervisor on a weekly basis until the town's share of the tax warrant has been met. The county is responsible for the collection and enforcement of any delinquent taxes.

C. Deficit Fund Balance

There was no town fund in a deficit fund balance position.

III. Detail Notes on All Funds

A. Assets

1. Cash and Investments

The town's investment policies are governed by State statutes. In addition, the town has its own written investment policy. Town monies must be deposited in FDIC-insured commercial banks or trust companies located within the State. The town supervisor is authorized to use demand accounts, money market accounts and certificates of deposit. Permissible investments also include obligations of the U.S. Treasury and U.S. agencies and obligations of New York State or its localities.

Collateral is required for demand deposits and time deposits as provided for by law of all deposits not covered by federal deposit insurance. Obligations that may be pledged as collateral are obligations of the United States and its agencies and obligations of the State and its municipalities and school districts.

Bank deposits and investments at year-end were entirely covered by FDIC insurance or by collateral held by the town's custodial bank in the town's name. The supplemental section of this annual financial report update document contains a schedule of deposits along with the corresponding amount of FDIC insurance and collateral securities pledged.

2. Restricted Cash Assets

The townwide and part-town general funds, part-town highway fund and sewer district fund all report restricted cash assets totaling \$3,261,677. Restricted cash assets represent the balance of moneys as of December 31, 2025 in legally established or

Town of Windsor
Notes to the Financial Statements
December 31, 2025

authorized reserve funds. The moneys in these reserves are restricted to use for the purpose for which the reserve was established and or authorized.

3. Accounts Receivable – The following funds include accounts receivable at December 31, 2025:

Townwide General Fund	
Justice Court Fees December	\$ 29,118
Town Clerk Fees December	<u>507</u>
	<u>\$ 29,625</u>
 Part-Town General Fund	
Trailer Permits and zoning-related Fees	\$ 300
 West Windsor Sewer District	
Sewer Use Charges	\$ 66,748

4. Due From Other Governments – Represents amounts due from Broome County for the following purpose at December 31, 2025:

Part-Town Highway Fund – 4 th Quarter Sales Tax	457,629
---	---------

5. Due From State and Federal Governments – Represents amounts due from New York State for the following purpose at December 31, 2025:

Part-Town Highway Fund – CHIPS State Aid	4,060
---	-------

6. Deferred Outflow of Resources (Prepaid Expenses) – Represents amounts paid in December 2025 that pertain to the 2026 accounting period for the following items:

Townwide General Fund	
Broome County – Workers Compensation	\$20,000
Broome County – Election Costs	18,870
NYS Retirement System – Retirement Bill	<u>8,750</u>
	<u>\$47,620</u>
 Part-Town General Fund	
NYS Retirement System – Retirement Bill	500
 Part-Town Highway Fund	
Broome County – Workers Compensation	\$ 96,516
NYS Retirement System – Retirement Bill	<u>21,000</u>
	<u>\$ 117,516</u>

Town of Windsor
Notes to the Financial Statements
December 31, 2025

West Windsor Sewer District

NYS Environmental Facilities Corporation – Installment Bond Principal	\$ 218,741
NYS Retirement System – Retirement Bill	<u>750</u>
	<u>\$ 219,491</u>

B. Liabilities

1. Accounts Payable and Accrued Payroll – Accounts payable and accrued payroll at December 31, 2025 represent obligations incurred by the town in 2025 for items purchased or services rendered that will be paid in early 2026. Accrued payroll is wages earned by officers and employees during late December 2025 along with related fringe benefits all of which was paid in January 2026.

2. Pension Plan

Plan Description – The Town participates in the New York State and Local Employees’ Retirement System and the Public Employees’ Group Life Insurance Plan. These are cost-sharing multiple-employer defined benefit retirement systems. The Systems provide retirement benefits as well as death and disability benefits. Obligations of employers and employees to contribute and benefits to employees are governed by the New York State Retirement and Social Security Law (NYSRSSL). As set forth in the NYSRSSL, the Comptroller of the State of New York (Comptroller) serves as sole trustee and administrative head of the Systems. The Comptroller shall adopt and may amend rules and regulations for the administration and transaction of the business of the Systems and for the custody and control of their funds.

The Systems issue a publicly available financial report that includes financial statements and required supplementary information. That report may be found at <https://www.osc.state.ny.us/retirement/resources/financial-statements-and-supplementary-information> or obtained by writing to the New York State and Local Employees Retirement Systems, 110 State Street, Albany, NY 12244.

Funding Policy - The Systems are noncontributory except for employees who joined the New York State and Local Employees’ Retirement System after July 27, 1976, who contribute 3% of their salary for the first ten years of membership. Employees who joined on or after January 1, 2010 generally contribute 3% of their salary for the entire length of service, and employees who joined on or after April 1, 2012 generally contribute between 3% and 6% (based on annual wage) for the entire length of service. Under the authority of the NYSRSSL, the Comptroller annually certifies the actuarially determined rates expressed used in computing the employers’

Town of Windsor
Notes to the Financial Statements
December 31, 2025

contributions based on salaries paid during the Systems' fiscal year ending March 31. The annual contribution is due by February 1st but may be paid at a discounted rate if payment is made by December 15th. Contributions for the current year and two preceding years were equal to 100% of the contributions required, and were as follows:

<u>Year</u>	<u>Retirement Contribution Amount</u>
2025	\$ 103,250
2024	95,415
2023	79,597

The Governmental Accounting Standards Board has issued a series of pension-related accounting and financial reporting pronouncements, starting with Statement No. 68 in 2012. While Statement No. 68 and related pronouncements do not change the town's accounting treatment for pensions, they do require substantial additional pension-related note disclosures including the System's actuarial assumptions, long-term expected rate of return on pension plan investments, sensitivity of the discount rate used to calculate the town's proportionate share of its net pension liability and other supplemental information.

The town's accountant believes that the value expected by including these additional pension-related disclosures will not exceed the effort involved or the clarity intended and, as such, was deemed impracticable to fully report at this time.

That said, based on information generated and provided by the New York State and Local Employees' Retirement System (the System), the town has a liability of \$416,957 for its proportionate share of the System's net pension liability as of December 31, 2025. The net pension liability was measured by the System as of March 31, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. 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 System relative to the projected contributions of all participating members, actuarially determined. The town's proportion of the net pension liability was .0024318%.

The town's net pension liability of \$ 416,957 is displayed in the W schedule – General Long-Term Debt contained in this annual financial report.

3. Other Post-Employment Benefits

In addition to providing pension benefits, the town provides health insurance coverage for retired employees who were employed as of January 1, 1991. The town pays health insurance premiums up through age 65. Thereafter, the town pays only the supplemental portion of the health insurance premium in excess of the amount

Town of Windsor
Notes to the Financial Statements
December 31, 2025

Medicare covers, with the sole option of the town to enroll the retiree into whatever health insurance plan the town chooses.

Employees hired after January 1, 1991 are eligible for medical insurance as retirees until they are eligible for Medicare. Employees covered in this category must have 25 years of service and be age 60. Retiree medical insurance will be at the sole discretion of the town. Coverage will be available to the retiree and the retiree’s spouse. Both the retiree and spouse are responsible for 50% of the health insurance premium cost. Employees hired after January 1, 2014 are not eligible for post-employment retiree health insurance.

During 2025, \$115,514 in health insurance coverage premiums were paid on behalf of 19 retirees and spouses. This amount was recorded as expenditures in the townwide general fund and the part-town highway fund.

4. Long Term Debt

- a. Serial Bonds – The town issued serial bonds in 2011 through the New York State Environmental Facilities Corporation to help finance the cost of sewer system improvements. These bonds are interest-free with the principal amount to be repaid in installments annually with a final maturity in 2041.

Serial Bonds – Sewer System

<u>Balance</u> <u>Beginning of Year</u>	<u>Paid</u>	<u>Balance</u> <u>End of Year</u>	<u>Due in 2026</u>
\$4,131,772	\$215,269	\$3,916,503	\$218,741

- b. Serial Bonds – The town issued \$4.5 million of serial bonds in 2024 through a public sale to help finance the cost of construction of a new highway garage facility. These bonds carry an interest rate of 3.90% with the principal amount to be repaid in installments annually with a final maturity in 2053.

Serial Bonds – Highway Garage Facility

<u>Balance</u> <u>Beginning of Year</u>	<u>Paid</u>	<u>Balance</u> <u>End of Year</u>	<u>Due in 2026</u>
\$4,500,000	\$50,000	\$4,450,000	\$100,000

Town of Windsor
Notes to the Financial Statements
December 31, 2025

The annual retirements to amortize serial bonds outstanding as of December 31, 2025 are included in the Supplemental Bond Repayment schedule in the town's annual financial report.

5. Short-Term Debt

Liabilities for short-term bond anticipation notes (BANs) are generally accounted for in the capital projects fund. The notes or renewal thereof may not extend more than two years beyond the original date of issue unless a portion is redeemed within two years and within each 12-month period thereafter.

The town has no short-term BAN obligations as of December 31, 2025.

C. Interfund Receivables and Payables

There were no interfund receivables or payables at December 31, 2025.

D. Fund Equity

1. Allocation of Fund Balance

The financial activities of the townwide general and highway funds apply to the area of the entire town, while the financial activities of the part-town general fund and part-town highway fund apply to the area of the town outside the incorporated Village of Windsor. Also, the financial activities of the town's special district funds (sewer and fire protection) apply to areas less than the entire Town. The total fund equity at balance sheet date is allocated as follows:

General Fund Townwide	\$ 2,968,823
Highway Fund Townwide	\$ 428,426
General Fund Part-Town	\$ 414,806
Highway Fund Part-Town	\$ 2,456,842

Special District Funds:

West Windsor Sewer	408,816
Fire Protection Districts	61,418

2. Reserves

The fund equity of various town funds includes reserves for the following purposes:

Town of Windsor
Notes to the Financial Statements
December 31, 2025

Fund	Purpose	Balance End of Year
Townwide General	Reserve for Debt	\$ 1,555,723
Townwide General	Dog Control	14,490
Townwide General	Capital Reserves	600,000
Townwide General	Historical Funds	9,964
Part-Town General	Capital Reserve	60,000
Part-Town Highway	Capital Reserve	1,000,000
Sewer	Repair Reserve	21,500

**Town of Windsor
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025**

Town of Windsor
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

Authorization

Article 3, Section 30 of the General Municipal Law

1. ***Every Municipal Corporation*** shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation***
5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller*** it shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report***

Certification Statement

I, Timothy Harting (LG030391900000C), hereby certify that I am the Chief Financial Officer of the Town of Windsor, and that the information provided in the Annual Financial Report of the Town of Windsor for the fiscal year ended 12/31/2025, is true and correct to the best of my knowledge and belief.

Table of contents

Financial Statements	1
A - General	2
B - General Town-Outside Village	18
DA - Highway Town-wide	29
DB - Highway Part-town	38
H - Capital Projects	48
SF - Special District(s) Fire Protection	55
SS - Special District(s) Sewer	60
K - Schedule of Non-Current Government Assets	69
W - Schedule of Non-Current Government Liabilities	70
Supplemental Schedules	71
Statement of Indebtedness	72
Bond Repayment	74
Bank Reconciliation	77
Employee and Retiree Benefits	79

Town of Windsor
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

Financial Statements

Financial information for the following funds and accounts groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2025 and has been used by the OSC as the basis for preparing this Annual Financial Report for the fiscal year ended 2025:

List of funds being used

- A - General
- B - General Town-Outside Village
- DA - Highway Town-wide
- DB - Highway Part-town
- H - Capital Projects
- SF - Special District(s) Fire Protection
- SS - Special District(s) Sewer
- K - Schedule of Non-Current Government Assets
- W - Schedule of Non-Current Government Liabilities

All amounts included in this Annual Financial Report for 2025 represent data filed by your government with OSC as reviewed and adjusted where necessary.

Town of Windsor
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**A - General
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$213,574.25	\$137,374.93	\$158,590.71
201 - Cash In Time Deposits	\$686,113.05	\$1,433,114.51	\$1,443,510.93
210 - Petty Cash	\$500.00	\$500.00	\$500.00
Total for Cash and Cash Equivalents	\$900,187.30	\$1,570,989.44	\$1,602,601.64
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	\$2,180,177.08	\$790,293.37	\$55,031.24
Total for Restricted Cash and Cash Equivalents	\$2,180,177.08	\$790,293.37	\$55,031.24
Net Other Receivables			
380 - Accounts Receivable	\$29,624.69	\$23,251.69	\$16,182.44
Total for Net Other Receivables	\$29,624.69	\$23,251.69	\$16,182.44
Due From			
410 - Due from State and Federal Government	-	-	\$1,364.49
440 - Due from Other Governments	-	-	\$86,364.55
Total for Due From	\$0.00	\$0.00	\$87,729.04
Other Assets			
480 - Prepaid Expenses	\$47,620.00	\$51,370.00	\$55,419.25

Town of Windsor
 Annual Financial Report
 For the Fiscal Period 01/01/2025 - 12/31/2025

**A - General
 Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Total for Other Assets	\$47,620.00	\$51,370.00	\$55,419.25
Total for Assets	\$3,157,609.07	\$2,435,904.50	\$1,816,963.61
Total for Assets and Deferred Outflows	\$3,157,609.07	\$2,435,904.50	\$1,816,963.61

Town of Windsor
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**A - General
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$51,468.03	\$51,335.10	\$57,062.60
601 - Accrued Liabilities	\$7,897.46	\$19,191.95	\$11,044.91
730 - Guaranty & Bid Deposits	\$96,027.72	\$91,576.52	\$118,555.76
Total for Payables	\$155,393.21	\$162,103.57	\$186,663.27
Due to			
630 - Due To Other Funds	-	\$83,560.79	-
631 - Due To Other Governments <i>NYS Justice Court Fund - State Share of December 2025 Court Fines</i>	\$23,003.00	-	-
718 - State Retirement	\$8,370.03	\$2,060.05	\$592.72
Total for Due to	\$31,373.03	\$85,620.84	\$592.72
Other Liabilities			
688 - Other Liabilities	-	-	\$279,164.78
690 - Overpayments and Clearing Account	-	-	\$11,413.00
717 - Deferred Compensation	-	\$160.02	\$592.55
720 - Group Insurance	\$2,020.05	\$1,620.98	\$654.18
Total for Other Liabilities	\$2,020.05	\$1,781.00	\$291,824.51
Total for Liabilities	\$188,786.29	\$249,505.41	\$479,080.50

Town of Windsor
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**A - General
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$47,620.00	\$51,370.00	\$55,419.25
Total for Nonspendable Fund Balance	\$47,620.00	\$51,370.00	\$55,419.25
Restricted Fund Balance			
872 - Reserve For Excess Dog Control Revenues	\$14,490.00	\$14,320.00	\$14,005.00
878 - Capital Reserve	\$600,000.00	\$25,000.00	\$25,000.00
884 - Reserve For Debt	\$1,555,723.48	\$741,366.69	-
899 - Other Restricted Fund Balance <i>Historical Reserve - Restricted</i>	\$9,963.60	\$9,606.68	\$16,026.24
Total for Restricted Fund Balance	\$2,180,177.08	\$790,293.37	\$55,031.24
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	-	\$192,147.53	\$200,000.00
Total for Assigned Fund Balance	\$0.00	\$192,147.53	\$200,000.00
Unassigned Fund Balance			
917 - Unassigned Fund Balance	\$741,025.70	\$1,152,588.19	\$1,027,432.62
Total for Unassigned Fund Balance	\$741,025.70	\$1,152,588.19	\$1,027,432.62
Total for Fund Balance	\$2,968,822.78	\$2,186,399.09	\$1,337,883.11
Total for Liabilities, Deferred Inflows and Fund Balances	\$3,157,609.07	\$2,435,904.50	\$1,816,963.61

Town of Windsor
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$759,161.60	\$628,334.21	\$562,021.94
Total for Property Taxes	\$759,161.60	\$628,334.21	\$562,021.94
Property Tax Items			
1081 - Other Payments In Lieu of Taxes	\$16,709.64	\$25,652.85	\$19,400.01
1090 - Interest and Penalties on Real Prop Taxes	\$10,587.94	\$8,776.21	\$10,637.18
Total for Property Tax Items	\$27,297.58	\$34,429.06	\$30,037.19
Departmental Income			
1255 - Clerk Fees	\$3,752.09	\$2,482.04	\$2,906.78
1710 - Public Works Charges	\$534.47	\$2,205.50	\$9,934.00
2089 - Other Culture and Recreation Income	\$320.97	\$480.44	\$696.00
Total for Departmental Income	\$4,607.53	\$5,167.98	\$13,536.78
Intergovernmental Charges			
2389 - Miscellaneous Revenue Other Governments <i>Broome County Small Communities Grant</i>	\$11,590.00	\$18,805.00	-
Total for Intergovernmental Charges	\$11,590.00	\$18,805.00	\$0.00
Use of Money and Property			
2401 - Interest and Earnings	\$116,276.22	\$71,992.97	\$48,195.69

Town of Windsor
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
2450 - Commissions	-	-	\$3.72
Total for Use of Money and Property	\$116,276.22	\$71,992.97	\$48,199.41
Licenses and Permits			
2501 - Business and Occupational License	\$15.00	-	\$15.00
2544 - Dog Licenses	\$11,377.00	\$12,166.00	\$12,202.93
Total for Licenses and Permits	\$11,392.00	\$12,166.00	\$12,217.93
Fines and Forfeitures			
2610 - Fines and Forfeited Bail	\$217,346.14	\$159,295.50	\$142,723.39
Total for Fines and Forfeitures	\$217,346.14	\$159,295.50	\$142,723.39
Sales of Property and Compensation for Loss			
2650 - Sales of Scrap and Excess Materials	-	\$1,445.67	\$1,482.33
2680 - Insurance Recoveries	-	\$741,366.69	\$3,607.99
Total for Sales of Property and Compensation for Loss	\$0.00	\$742,812.36	\$5,090.32
Other Revenues			
2701 - Refunds of Prior Year Expenditures	\$99.74	\$289.69	\$338.00
2770 - Unclassified <i>Stumpage Fees</i>	\$120.15	\$36.60	\$118.08
Total for Other Revenues	\$219.89	\$326.29	\$456.08
State Aid			
3001 - State Aid Revenue Sharing	\$46,045.00	\$46,045.00	\$46,045.00
3004 - State Aid Reorganization and Efficiency Grants	-	\$5,651.00	-

Town of Windsor
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
3005 - State Aid Mortgage Tax	\$84,383.39	\$63,565.57	\$74,094.01
3060 - State Aid Records Management	-	-	\$1,035.00
3089 - State Aid Other <i>NYS Temporary Munic Asst (\$3,221.00) and NYS JCAP Grant (\$2,692.90)</i>	\$5,913.90	\$3,221.00	\$7,989.00
Total for State Aid	\$136,342.29	\$118,482.57	\$129,163.01
Federal Aid			
4089 - Federal Aid Other	-	\$279,164.78	\$28,034.22
Total for Federal Aid	\$0.00	\$279,164.78	\$28,034.22
Total for Revenues	\$1,284,233.25	\$2,070,976.72	\$971,480.27
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	\$814,356.79	-	-
Total for Operating Transfers	\$814,356.79	\$0.00	\$0.00
Total for Other Sources	\$814,356.79	\$0.00	\$0.00
Total for Revenues and Other Sources	\$2,098,590.04	\$2,070,976.72	\$971,480.27

Town of Windsor
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
General Government Support			
Legislative Board			
10101 - Legislative Board - Personal Services	\$23,757.84	\$24,152.83	\$22,368.32
10104 - Legislative Board - Contractual	\$204.62	\$44.00	\$36.00
Total for Legislative Board	\$23,962.46	\$24,196.83	\$22,404.32
Judicial			
11101 - Municipal Court - Personal Services	\$92,650.66	\$91,013.31	\$91,323.76
11104 - Municipal Court - Contractual	\$12,764.97	\$9,362.96	\$17,350.26
Total for Judicial	\$105,415.63	\$100,376.27	\$108,674.02
Executive			
12201 - Supervisor - Personal Services	\$74,598.51	\$74,202.70	\$62,548.27
12204 - Supervisor - Contractual	\$6,295.84	\$6,976.73	\$6,385.19
Total for Executive	\$80,894.35	\$81,179.43	\$68,933.46
Finance			
13551 - Assessment - Personal Services	\$38,190.59	\$34,739.32	\$41,875.06
13554 - Assessment - Contractual	\$3,567.29	\$3,533.19	\$3,814.09
Total for Finance	\$41,757.88	\$38,272.51	\$45,689.15

Town of Windsor
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Municipal Staff			
14101 - Clerk - Personal Services	\$55,921.42	\$51,345.27	\$48,989.98
14104 - Clerk - Contractual	\$9,853.08	\$8,895.96	\$10,792.73
14204 - Law - Contractual	\$45,754.70	\$48,716.96	\$64,004.97
14404 - Engineer - Contractual	-	\$525.00	\$3,526.62
14504 - Elections - Contractual	\$18,870.00	\$18,870.00	\$18,870.00
Total for Municipal Staff	\$130,399.20	\$128,353.19	\$146,184.30
Shared Services			
16104 - Central Services Administration - Contractual	\$6,156.46	\$4,799.82	\$4,603.50
16201 - Operation of Plant - Personal Services	\$8,154.45	\$9,566.94	\$8,106.50
16204 - Operation of Plant - Contractual	\$107,220.30	\$93,422.08	\$68,886.52
16804 - Central Data Processing - Contractual	\$5,368.15	\$5,656.14	\$4,864.67
Total for Shared Services	\$126,899.36	\$113,444.98	\$86,461.19
Special Items			
19104 - Unallocated Insurance - Contractual	\$85,437.73	\$77,766.46	\$66,310.59
19204 - Municipal Association Dues - Contractual	\$2,724.00	\$2,245.00	\$1,935.00
19304 - Judgements and Claims - Contractual	-	\$22.52	\$84.86
Total for Special Items	\$88,161.73	\$80,033.98	\$68,330.45
Total for General Government Support	\$597,490.61	\$565,857.19	\$546,676.89
Public Safety			
Traffic Control			

Town of Windsor
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
33104 - Traffic Control - Contractual	\$6,550.33	\$9,206.85	\$6,799.72
Total for Traffic Control	\$6,550.33	\$9,206.85	\$6,799.72
Animal Control			
35101 - Dog Control - Personal Services	\$22,962.88	\$18,665.64	\$16,377.00
35102 - Dog Control - Equipment and Capital Outlay	\$61,529.11	\$14,699.80	\$7,018.34
35104 - Dog Control - Contractual	\$2,295.13	\$3,016.18	\$2,020.21
Total for Animal Control	\$86,787.12	\$36,381.62	\$25,415.55
Total for Public Safety	\$93,337.45	\$45,588.47	\$32,215.27
Health			
Public Health Program			
40201 - Registrar of Vital Statistics - Personal Services	\$2,252.12	\$2,260.29	\$1,881.64
Total for Public Health Program	\$2,252.12	\$2,260.29	\$1,881.64
Other Health			
45404 - Ambulance - Contractual	\$8,500.00	\$8,500.00	\$8,500.00
Total for Other Health	\$8,500.00	\$8,500.00	\$8,500.00
Total for Health	\$10,752.12	\$10,760.29	\$10,381.64
Transportation			
Highway			
50101 - Highway and Street Administration - Personal Services	\$69,084.08	\$67,599.85	\$64,804.22

Town of Windsor
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
51321 - Garage - Personal Services	\$18,368.84	\$17,999.32	\$17,219.40
51322 - Garage - Equipment and Capital Outlay	\$7,138.38	\$26,642.22	\$18,313.40
51324 - Garage - Contractual	\$83,682.44	\$60,553.01	\$37,276.09
51824 - Street Lighting - Contractual	\$3,858.31	\$3,594.87	\$2,937.61
Total for Highway	\$182,132.05	\$176,389.27	\$140,550.72
Total for Transportation	\$182,132.05	\$176,389.27	\$140,550.72
Culture and Recreation			
Recreation			
72704 - Band Concerts - Contractual	\$100.00	\$100.00	\$100.00
Total for Recreation	\$100.00	\$100.00	\$100.00
Culture			
75104 - Historian - Contractual	\$385.75	\$4,022.14	\$2,240.12
75504 - Celebrations - Contractual	\$886.97	\$1,074.75	\$1,077.83
79894 - Culture And Recreation, Other - Contractual <i>Civic Association</i>	\$200.00	\$200.00	\$200.00
Total for Culture	\$1,472.72	\$5,296.89	\$3,517.95
Total for Culture and Recreation	\$1,572.72	\$5,396.89	\$3,617.95
Home and Community Services			
Community Environment			
85104 - Community Beautification - Contractual	\$2,723.05	\$1,320.00	\$3,630.00

Town of Windsor
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Total for Community Environment	\$2,723.05	\$1,320.00	\$3,630.00
Special Services			
88104 - Cemetery - Contractual	\$11,642.00	\$15,000.00	\$11,284.00
Total for Special Services	\$11,642.00	\$15,000.00	\$11,284.00
Total for Home and Community Services	\$14,365.05	\$16,320.00	\$14,914.00
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$33,750.00	\$30,000.00	\$14,197.00
90308 - Social Security - Employee Benefits	\$30,589.34	\$25,013.59	\$30,686.40
90408 - Workers' Compensation - Employee Benefits	\$25,000.00	\$33,000.00	\$19,841.04
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$71,572.01	\$55,491.87	\$55,604.20
Total for Employee Benefits	\$160,911.35	\$143,505.46	\$120,328.64
Total for Employee Benefits	\$160,911.35	\$143,505.46	\$120,328.64
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	\$50,000.00	-	-
97107 - Serial Bonds - Debt Interest	\$205,605.00	-	-
97307 - Bond Anticipation Notes - Debt Interest	-	\$43,328.89	-
Total for Debt Service	\$255,605.00	\$43,328.89	\$0.00

Town of Windsor
 Annual Financial Report
 For the Fiscal Period 01/01/2025 - 12/31/2025

**A - General
 Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Total for Debt Service	\$255,605.00	\$43,328.89	\$0.00
Total for Expenditures	\$1,316,166.35	\$1,007,146.46	\$868,685.11
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer	-	\$215,314.28	-
Total for Interfund Transfers	\$0.00	\$215,314.28	\$0.00
Total for Interfund Transfers	\$0.00	\$215,314.28	\$0.00
Total for Other Uses	\$0.00	\$215,314.28	\$0.00
Total for Expenditures and Other Uses	\$1,316,166.35	\$1,222,460.74	\$868,685.11

Town of Windsor
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**A - General
Changes in Fund Balance**

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$2,186,399.09	\$1,337,883.11	\$1,235,087.95
8022 - Restated Fund Balance - Beginning of Year	\$2,186,399.09	\$1,337,883.11	\$1,235,087.95
Add Revenues and Other Sources	\$2,098,590.04	\$2,070,976.72	\$971,480.27
Deduct Expenditures and Other Uses	\$1,316,166.35	\$1,222,460.74	\$868,685.11
8029 - Fund Balance - End of Year	\$2,968,822.78	\$2,186,399.09	\$1,337,883.11

Town of Windsor
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**A - General
Adopted Budget Summary**

	12/31/2026	12/31/2025	12/31/2024
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$900,151.00	\$759,161.60	\$628,334.02
1099 - Est Rev - Property Tax Items	\$16,600.00	\$29,500.00	\$29,742.00
2199 - Est Rev - Departmental Income	\$2,500.00	\$1,700.00	\$1,700.00
2499 - Est Rev - Use of Money and Property	\$85,000.00	\$75,000.00	\$75,000.00
2599 - Est Rev - Licenses and Permits	\$12,050.00	\$12,100.00	\$12,100.00
2649 - Est Rev - Fines and Forfeitures	\$170,000.00	\$115,000.00	\$100,000.00
2799 - Est Rev - Other Revenues	\$750.00	\$750.00	\$500.00
3099 - Est Rev - State Aid	\$113,500.00	\$101,836.00	\$86,836.00
Total for Estimated Revenue	\$1,300,551.00	\$1,095,047.60	\$934,212.02
Estimated Other Sources			
599 - Appropriated Fund Balance	-	\$192,147.53	\$200,000.00
Total for Estimated Other Sources	\$0.00	\$192,147.53	\$200,000.00
Total for Estimated Revenues and Other Sources	\$1,300,551.00	\$1,287,195.13	\$1,134,212.02

Town of Windsor
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**A - General
Adopted Budget Summary**

	12/31/2026	12/31/2025	12/31/2024
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	\$609,634.25	\$564,429.04	\$542,049.08
3999 - App - Public Safety	\$47,800.00	\$47,524.33	\$85,193.52
4999 - App - Health	\$12,978.00	\$10,752.60	\$10,686.54
5999 - App - Transportation	\$182,238.74	\$202,184.16	\$195,582.88
6999 - App - Economic Assistance and Opportunity	\$100.00	\$100.00	\$100.00
7999 - App - Culture and Recreation	\$2,100.00	\$2,100.00	\$1,800.00
8999 - App - Home and Community Services	\$16,350.00	\$23,500.00	\$18,000.00
9199 - App - Employee Benefits	\$172,000.01	\$181,000.00	\$187,600.00
9899 - App - Debt Service	\$257,350.00	\$255,605.00	\$93,200.00
Total for Estimated Appropriations	\$1,300,551.00	\$1,287,195.13	\$1,134,212.02
Total for Estimated Appropriations and Other Uses	\$1,300,551.00	\$1,287,195.13	\$1,134,212.02

Town of Windsor
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**B - General Town-Outside Village
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$817.42	\$1,021.79	\$676.46
201 - Cash In Time Deposits	\$358,076.58	\$405,069.72	\$322,058.26
Total for Cash and Cash Equivalents	\$358,894.00	\$406,091.51	\$322,734.72
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	\$60,000.00	-	-
Total for Restricted Cash and Cash Equivalents	\$60,000.00	\$0.00	\$0.00
Net Other Receivables			
380 - Accounts Receivable	\$300.00	\$335.00	\$41,743.64
Total for Net Other Receivables	\$300.00	\$335.00	\$41,743.64
Due From			
440 - Due from Other Governments	-	-	\$46,370.00
Total for Due From	\$0.00	\$0.00	\$46,370.00
Other Assets			
480 - Prepaid Expenses	\$500.00	\$750.00	\$2,009.00
Total for Other Assets	\$500.00	\$750.00	\$2,009.00
Total for Assets	\$419,694.00	\$407,176.51	\$412,857.36

Town of Windsor
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**B - General Town-Outside Village
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Total for Assets and Deferred Outflows	\$419,694.00	\$407,176.51	\$412,857.36

Town of Windsor
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**B - General Town-Outside Village
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$4,887.60	\$117.21	\$158.24
601 - Accrued Liabilities	-	\$1,894.63	\$1,905.69
Total for Payables	\$4,887.60	\$2,011.84	\$2,063.93
Total for Liabilities	\$4,887.60	\$2,011.84	\$2,063.93
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$500.00	\$750.00	\$2,009.00
Total for Nonspendable Fund Balance	\$500.00	\$750.00	\$2,009.00
Restricted Fund Balance			
878 - Capital Reserve	\$60,000.00	-	-
Total for Restricted Fund Balance	\$60,000.00	\$0.00	\$0.00
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	-	\$4,500.00	\$46,000.00
915 - Assigned Unappropriated Fund Balance	\$354,306.40	\$399,914.67	\$362,784.43
Total for Assigned Fund Balance	\$354,306.40	\$404,414.67	\$408,784.43
Total for Fund Balance	\$414,806.40	\$405,164.67	\$410,793.43

Town of Windsor
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**B - General Town-Outside Village
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Total for Liabilities, Deferred Inflows and Fund Balances	\$419,694.00	\$407,176.51	\$412,857.36

Town of Windsor
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**B - General Town-Outside Village
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$23,626.00	\$30,708.86	\$48,231.33
Total for Property Taxes	\$23,626.00	\$30,708.86	\$48,231.33
Non-Property Tax Items			
1120 - Non Property Tax Distribution by County	\$40,000.00	\$40,000.00	\$46,370.00
1170 - Franchise Tax	\$31,448.19	\$29,006.07	\$48,123.64
Total for Non-Property Tax Items	\$71,448.19	\$69,006.07	\$94,493.64
Departmental Income			
2110 - Zoning Fees	\$7,645.00	\$7,940.00	\$8,675.00
Total for Departmental Income	\$7,645.00	\$7,940.00	\$8,675.00
Use of Money and Property			
2401 - Interest and Earnings	\$3,365.26	\$4,587.33	\$5,721.86
Total for Use of Money and Property	\$3,365.26	\$4,587.33	\$5,721.86
Licenses and Permits			
2545 - Licenses Other	\$1,050.00	\$1,060.00	\$1,050.00
Total for Licenses and Permits	\$1,050.00	\$1,060.00	\$1,050.00
Sales of Property and Compensation for Loss			

Town of Windsor
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**B - General Town-Outside Village
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
2665 - Sales of Equipment	-	\$18,561.00	-
2680 - Insurance Recoveries	-	\$3,431.62	-
Total for Sales of Property and Compensation for Loss	\$0.00	\$21,992.62	\$0.00
Other Revenues			
2701 - Refunds of Prior Year Expenditures	-	\$253.57	\$265.85
Total for Other Revenues	\$0.00	\$253.57	\$265.85
Total for Revenues	\$107,134.45	\$135,548.45	\$158,437.68
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	-	\$3,995.97	-
Total for Operating Transfers	\$0.00	\$3,995.97	\$0.00
Total for Other Sources	\$0.00	\$3,995.97	\$0.00
Total for Revenues and Other Sources	\$107,134.45	\$139,544.42	\$158,437.68

Town of Windsor
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**B - General Town-Outside Village
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19104 - Unallocated Insurance - Contractual	-	\$1,835.00	-
19304 - Judgements and Claims - Contractual	-	-	\$7.52
Total for Special Items	\$0.00	\$1,835.00	\$7.52
Total for General Government Support	\$0.00	\$1,835.00	\$7.52
Economic Assistance and Opportunity			
Economic Opportunity and Development			
67724 - Programs for the Aging - Contractual	\$1,000.00	\$1,000.00	\$1,000.00
Total for Economic Opportunity and Development	\$1,000.00	\$1,000.00	\$1,000.00
Total for Economic Assistance and Opportunity	\$1,000.00	\$1,000.00	\$1,000.00
Culture and Recreation			
Recreation			
71404 - Playground and Recreation Centers - Contractual	\$5,000.00	\$5,000.00	\$5,000.00
73104 - Youth Programs - Contractual	\$23,100.00	\$27,095.97	\$23,100.00
Total for Recreation	\$28,100.00	\$32,095.97	\$28,100.00

Town of Windsor
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**B - General Town-Outside Village
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Total for Culture and Recreation	\$28,100.00	\$32,095.97	\$28,100.00
Home and Community Services			
General Environment			
80101 - Zoning - Personal Services	\$47,831.04	\$47,103.16	\$43,634.96
80102 - Zoning - Equipment and Capital Outlay	-	\$42,842.90	-
80104 - Zoning - Contractual	\$12,019.60	\$11,873.80	\$6,419.88
80204 - Planning and Surveys - Contractual	\$915.00	\$560.00	\$1,355.00
Total for General Environment	\$60,765.64	\$102,379.86	\$51,409.84
Total for Home and Community Services	\$60,765.64	\$102,379.86	\$51,409.84
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$2,250.00	\$3,400.00	\$4,300.20
90308 - Social Security - Employee Benefits	\$3,659.08	\$3,603.35	\$3,338.08
90408 - Workers' Compensation - Employee Benefits	\$1,718.00	\$859.00	\$859.00
Total for Employee Benefits	\$7,627.08	\$7,862.35	\$8,497.28
Total for Employee Benefits	\$7,627.08	\$7,862.35	\$8,497.28
Total for Expenditures	\$97,492.72	\$145,173.18	\$89,014.64
Total for Expenditures and Other Uses	\$97,492.72	\$145,173.18	\$89,014.64

Town of Windsor
 Annual Financial Report
 For the Fiscal Period 01/01/2025 - 12/31/2025

**B - General Town-Outside Village
 Changes in Fund Balance**

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$405,164.67	\$410,793.43	\$341,370.39
8022 - Restated Fund Balance - Beginning of Year	\$405,164.67	\$410,793.43	\$341,370.39
Add Revenues and Other Sources	\$107,134.45	\$139,544.42	\$158,437.68
Deduct Expenditures and Other Uses	\$97,492.72	\$145,173.18	\$89,014.64
8029 - Fund Balance - End of Year	\$414,806.40	\$405,164.67	\$410,793.43

Town of Windsor
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**B - General Town-Outside Village
Adopted Budget Summary**

	12/31/2026	12/31/2025	12/31/2024
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$27,565.40	\$23,626.00	\$28,709.00
1199 - Est Rev - Non-Property Tax Items	\$72,559.00	\$70,000.00	\$46,500.00
2199 - Est Rev - Departmental Income	\$8,000.00	\$5,000.00	\$5,000.00
2499 - Est Rev - Use of Money and Property	\$3,500.00	-	\$4,000.00
2599 - Est Rev - Licenses and Permits	\$950.00	\$950.00	\$900.00
2699 - Est Rev - Sales of Property and Compensation for Loss	-	-	\$20,000.00
Total for Estimated Revenue	\$112,574.40	\$99,576.00	\$105,109.00
Estimated Other Sources			
599 - Appropriated Fund Balance	-	\$4,500.00	\$46,000.00
Total for Estimated Other Sources	\$0.00	\$4,500.00	\$46,000.00
Total for Estimated Revenues and Other Sources	\$112,574.40	\$104,076.00	\$151,109.00

Town of Windsor
 Annual Financial Report
 For the Fiscal Period 01/01/2025 - 12/31/2025

**B - General Town-Outside Village
 Adopted Budget Summary**

	12/31/2026	12/31/2025	12/31/2024
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	\$7,100.00	\$5,600.00	\$8,100.00
6999 - App - Economic Assistance and Opportunity	\$1,000.00	\$1,000.00	\$1,000.00
7999 - App - Culture and Recreation	\$28,100.00	\$28,100.00	\$28,100.00
8999 - App - Home and Community Services	\$69,715.40	\$62,017.00	\$104,550.00
9199 - App - Employee Benefits	\$6,659.00	\$7,359.00	\$9,359.00
Total for Estimated Appropriations	\$112,574.40	\$104,076.00	\$151,109.00
Total for Estimated Appropriations and Other Uses	\$112,574.40	\$104,076.00	\$151,109.00

Town of Windsor
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**DA - Highway Town-wide
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$0.49	\$0.01	\$0.01
201 - Cash In Time Deposits	\$484,860.62	\$385,011.56	\$333,441.56
Total for Cash and Cash Equivalents	\$484,861.11	\$385,011.57	\$333,441.57
Due From			
391 - Due From Other Funds	-	\$83,560.79	\$377.72
440 - Due from Other Governments	-	-	\$24,682.00
Total for Due From	\$0.00	\$83,560.79	\$25,059.72
Total for Assets	\$484,861.11	\$468,572.36	\$358,501.29
Total for Assets and Deferred Outflows	\$484,861.11	\$468,572.36	\$358,501.29

Town of Windsor
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**DA - Highway Town-wide
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$56,435.11	-	-
Total for Payables	\$56,435.11	\$0.00	\$0.00
Total for Liabilities	\$56,435.11	\$0.00	\$0.00
Fund Balance			
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$316,930.00	-	-
915 - Assigned Unappropriated Fund Balance	\$111,496.00	\$468,572.36	\$358,501.29
Total for Assigned Fund Balance	\$428,426.00	\$468,572.36	\$358,501.29
Total for Fund Balance	\$428,426.00	\$468,572.36	\$358,501.29
Total for Liabilities, Deferred Inflows and Fund Balances	\$484,861.11	\$468,572.36	\$358,501.29

Town of Windsor
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**DA - Highway Town-wide
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$74,000.00	\$13,460.53	\$13,460.44
Total for Property Taxes	\$74,000.00	\$13,460.53	\$13,460.44
Property Tax Items			
1081 - Other Payments In Lieu of Taxes	-	\$331.73	\$377.72
Total for Property Tax Items	\$0.00	\$331.73	\$377.72
Non-Property Tax Items			
1120 - Non Property Tax Distribution by County	-	-	\$24,682.00
Total for Non-Property Tax Items	\$0.00	\$0.00	\$24,682.00
Use of Money and Property			
2401 - Interest and Earnings	\$16,202.36	\$12,718.02	\$7,250.99
Total for Use of Money and Property	\$16,202.36	\$12,718.02	\$7,250.99
Total for Revenues	\$90,202.36	\$26,510.28	\$45,771.15
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	-	\$83,560.79	-

Town of Windsor
 Annual Financial Report
 For the Fiscal Period 01/01/2025 - 12/31/2025

**DA - Highway Town-wide
 Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Total for Operating Transfers	\$0.00	\$83,560.79	\$0.00
Total for Other Sources	\$0.00	\$83,560.79	\$0.00
Total for Revenues and Other Sources	\$90,202.36	\$110,071.07	\$45,771.15

Town of Windsor
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**DA - Highway Town-wide
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19304 - Judgements and Claims - Contractual	-	-	\$1.90
Total for Special Items	\$0.00	\$0.00	\$1.90
Total for General Government Support	\$0.00	\$0.00	\$1.90
Transportation			
Highway			
51202 - Maintenance of Bridges - Equipment and Capital Outlay	\$116,484.72	-	-
51204 - Maintenance of Bridges - Contractual	-	-	\$1,680.00
Total for Highway	\$116,484.72	\$0.00	\$1,680.00
Total for Transportation	\$116,484.72	\$0.00	\$1,680.00
Debt Service			
Debt Service			
97206 - Installment Bonds - Debt Principal	-	-	\$35,000.00
97207 - Installment Bonds - Debt Interest	-	-	\$1,296.30
Total for Debt Service	\$0.00	\$0.00	\$36,296.30

Town of Windsor
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**DA - Highway Town-wide
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Total for Debt Service	\$0.00	\$0.00	\$36,296.30
Total for Expenditures	\$116,484.72	\$0.00	\$37,978.20
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer <i>Transfer to Highway DB fund - return of prior years Sales Tax revenue applicable to part-town funds</i>	\$13,864.00	-	-
Total for Interfund Transfers	\$13,864.00	\$0.00	\$0.00
Total for Interfund Transfers	\$13,864.00	\$0.00	\$0.00
Total for Other Uses	\$13,864.00	\$0.00	\$0.00
Total for Expenditures and Other Uses	\$130,348.72	\$0.00	\$37,978.20

Town of Windsor
 Annual Financial Report
 For the Fiscal Period 01/01/2025 - 12/31/2025

**DA - Highway Town-wide
 Changes in Fund Balance**

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$468,572.36	\$358,501.29	\$350,708.34
8022 - Restated Fund Balance - Beginning of Year	\$468,572.36	\$358,501.29	\$350,708.34
Add Revenues and Other Sources	\$90,202.36	\$110,071.07	\$45,771.15
Deduct Expenditures and Other Uses	\$130,348.72	\$0.00	\$37,978.20
8029 - Fund Balance - End of Year	\$428,426.00	\$468,572.36	\$358,501.29

Town of Windsor
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**DA - Highway Town-wide
Adopted Budget Summary**

	12/31/2026	12/31/2025	12/31/2024
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$75,000.00	\$74,000.00	\$13,461.00
2499 - Est Rev - Use of Money and Property	\$8,200.00	\$6,500.00	\$5,000.00
Total for Estimated Revenue	\$83,200.00	\$80,500.00	\$18,461.00
Estimated Other Sources			
599 - Appropriated Fund Balance	\$316,930.00	-	-
Total for Estimated Other Sources	\$316,930.00	\$0.00	\$0.00
Total for Estimated Revenues and Other Sources	\$400,130.00	\$80,500.00	\$18,461.00

Town of Windsor
 Annual Financial Report
 For the Fiscal Period 01/01/2025 - 12/31/2025

**DA - Highway Town-wide
 Adopted Budget Summary**

	12/31/2026	12/31/2025	12/31/2024
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	\$130.00	\$130.00	\$130.00
5999 - App - Transportation	\$300,000.00	\$80,370.00	\$18,331.00
Total for Estimated Appropriations	\$300,130.00	\$80,500.00	\$18,461.00
Estimated Other Uses			
962 - Other Budgetary Purposes	\$100,000.00	-	-
Total for Estimated Other Uses	\$100,000.00	\$0.00	\$0.00
Total for Estimated Appropriations and Other Uses	\$400,130.00	\$80,500.00	\$18,461.00

Town of Windsor
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**DB - Highway Part-town
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$70,647.44	\$74,657.00	\$76,006.23
201 - Cash In Time Deposits	\$962,156.80	\$2,247,866.57	\$2,088,017.91
Total for Cash and Cash Equivalents	\$1,032,804.24	\$2,322,523.57	\$2,164,024.14
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	\$1,000,000.00	\$1,000.00	\$1,000.00
Total for Restricted Cash and Cash Equivalents	\$1,000,000.00	\$1,000.00	\$1,000.00
Due From			
410 - Due from State and Federal Government	\$4,060.00	\$481,996.60	-
440 - Due from Other Governments <i>Broome County - Sales Tax</i>	\$457,629.42	\$449,706.56	\$352,440.03
Total for Due From	\$461,689.42	\$931,703.16	\$352,440.03
Other Assets			
480 - Prepaid Expenses	\$117,516.00	\$107,030.00	\$90,400.00
Total for Other Assets	\$117,516.00	\$107,030.00	\$90,400.00
Total for Assets	\$2,612,009.66	\$3,362,256.73	\$2,607,864.17
Total for Assets and Deferred Outflows	\$2,612,009.66	\$3,362,256.73	\$2,607,864.17

Town of Windsor
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**DB - Highway Part-town
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$139,198.40	\$37,274.45	\$26,526.05
601 - Accrued Liabilities	\$15,969.29	\$34,749.87	\$18,275.93
Total for Payables	\$155,167.69	\$72,024.32	\$44,801.98
Due to			
630 - Due To Other Funds	-	-	\$377.72
Total for Due to	\$0.00	\$0.00	\$377.72
Other Liabilities			
720 - Group Insurance	-	-	\$2,094.69
724 - Association and Union Dues	-	-	\$863.31
Total for Other Liabilities	\$0.00	\$0.00	\$2,958.00
Total for Liabilities	\$155,167.69	\$72,024.32	\$48,137.70
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$117,516.00	\$107,030.00	\$90,400.00
Total for Nonspendable Fund Balance	\$117,516.00	\$107,030.00	\$90,400.00
Restricted Fund Balance			

Town of Windsor
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**DB - Highway Part-town
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
878 - Capital Reserve	\$1,000,000.00	\$1,000.00	\$1,000.00
Total for Restricted Fund Balance	\$1,000,000.00	\$1,000.00	\$1,000.00
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	-	-	\$668,515.02
915 - Assigned Unappropriated Fund Balance	\$1,339,325.97	\$3,182,202.41	\$1,799,811.45
Total for Assigned Fund Balance	\$1,339,325.97	\$3,182,202.41	\$2,468,326.47
Total for Fund Balance	\$2,456,841.97	\$3,290,232.41	\$2,559,726.47
Total for Liabilities, Deferred Inflows and Fund Balances	\$2,612,009.66	\$3,362,256.73	\$2,607,864.17

Town of Windsor
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**DB - Highway Part-town
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$530,540.00	\$497,030.21	\$506,928.74
Total for Property Taxes	\$530,540.00	\$497,030.21	\$506,928.74
Property Tax Items			
1081 - Other Payments In Lieu of Taxes	-	\$13,688.73	\$15,531.44
Total for Property Tax Items	\$0.00	\$13,688.73	\$15,531.44
Non-Property Tax Items			
1120 - Non Property Tax Distribution by County	\$1,750,872.33	\$1,702,134.49	\$1,622,794.49
Total for Non-Property Tax Items	\$1,750,872.33	\$1,702,134.49	\$1,622,794.49
Departmental Income			
1289 - Other General Departmental Income	\$1,200.00	\$1,400.00	\$1,200.00
1789 - Other Transportation Departmental Income	\$27,710.26	\$53,801.16	-
2801 - Interfund Revenues	\$2,289.16	\$2,455.02	\$2,948.17
Total for Departmental Income	\$31,199.42	\$57,656.18	\$4,148.17
Use of Money and Property			
2401 - Interest and Earnings	\$103,603.91	\$89,449.78	\$46,187.73
Total for Use of Money and Property	\$103,603.91	\$89,449.78	\$46,187.73

Town of Windsor
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**DB - Highway Part-town
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Sales of Property and Compensation for Loss			
2650 - Sales of Scrap and Excess Materials	\$1,584.35	\$1,800.52	\$770.66
2665 - Sales of Equipment	\$5,000.00	-	-
2680 - Insurance Recoveries	\$264,959.45	\$4,954.26	\$2,232.50
Total for Sales of Property and Compensation for Loss	\$271,543.80	\$6,754.78	\$3,003.16
Other Revenues			
2701 - Refunds of Prior Year Expenditures	-	-	\$1,623.38
Total for Other Revenues	\$0.00	\$0.00	\$1,623.38
State Aid			
3501 - State Aid Consolidated Highway Aid	\$683,881.47	\$745,106.55	\$646,801.11
Total for State Aid	\$683,881.47	\$745,106.55	\$646,801.11
Total for Revenues	\$3,371,640.93	\$3,111,820.72	\$2,847,018.22
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	\$13,864.00	-	-
Total for Operating Transfers	\$13,864.00	\$0.00	\$0.00
Total for Other Sources	\$13,864.00	\$0.00	\$0.00
Total for Revenues and Other Sources	\$3,385,504.93	\$3,111,820.72	\$2,847,018.22

Town of Windsor
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**DB - Highway Part-town
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19104 - Unallocated Insurance - Contractual	\$1,067.00	-	-
19304 - Judgements and Claims - Contractual	-	\$26.66	\$78.21
Total for Special Items	\$1,067.00	\$26.66	\$78.21
Total for General Government Support	\$1,067.00	\$26.66	\$78.21
Transportation			
Highway			
51101 - Maintenance of Roads - Personal Services	\$322,906.43	\$292,257.33	\$244,170.65
51104 - Maintenance of Roads - Contractual	\$1,191,450.02	\$311,299.03	\$323,199.90
51124 - Permanent Improvements Highway - Contractual	\$683,911.47	\$745,076.55	\$541,098.20
51302 - Machinery - Equipment and Capital Outlay	\$901,345.25	\$77,502.01	\$298,483.95
51304 - Machinery - Contractual	\$197,125.84	\$186,237.25	\$146,449.18
51421 - Snow Removal - Personal Services	\$293,728.25	\$268,625.87	\$166,764.85
51424 - Snow Removal - Contractual	\$160,000.00	\$115,820.66	\$113,023.58
Total for Highway	\$3,750,467.26	\$1,996,818.70	\$1,833,190.31
Total for Transportation	\$3,750,467.26	\$1,996,818.70	\$1,833,190.31

Town of Windsor
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**DB - Highway Part-town
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$65,000.00	\$59,590.00	\$55,917.30
90308 - Social Security - Employee Benefits	\$49,465.91	\$43,480.95	\$30,609.37
90408 - Workers' Compensation - Employee Benefits	\$87,484.00	\$75,900.00	\$83,587.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$265,411.20	\$205,498.47	\$202,791.46
Total for Employee Benefits	\$467,361.11	\$384,469.42	\$372,905.13
Total for Employee Benefits	\$467,361.11	\$384,469.42	\$372,905.13
Total for Expenditures	\$4,218,895.37	\$2,381,314.78	\$2,206,173.65
Other Uses			
Interfund Transfers			
Interfund Transfers			
99509 - Transfers to Capital Projects Fund - Interfund Transfer	-	-	\$1,500,000.00
Total for Interfund Transfers	\$0.00	\$0.00	\$1,500,000.00
Total for Interfund Transfers	\$0.00	\$0.00	\$1,500,000.00
Total for Other Uses	\$0.00	\$0.00	\$1,500,000.00
Total for Expenditures and Other Uses	\$4,218,895.37	\$2,381,314.78	\$3,706,173.65

Town of Windsor
 Annual Financial Report
 For the Fiscal Period 01/01/2025 - 12/31/2025

**DB - Highway Part-town
 Changes in Fund Balance**

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$3,290,232.41	\$2,559,726.47	\$3,418,881.90
8022 - Restated Fund Balance - Beginning of Year	\$3,290,232.41	\$2,559,726.47	\$3,418,881.90
Add Revenues and Other Sources	\$3,385,504.93	\$3,111,820.72	\$2,847,018.22
Deduct Expenditures and Other Uses	\$4,218,895.37	\$2,381,314.78	\$3,706,173.65
8029 - Fund Balance - End of Year	\$2,456,841.97	\$3,290,232.41	\$2,559,726.47

Town of Windsor
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**DB - Highway Part-town
Adopted Budget Summary**

	12/31/2026	12/31/2025	12/31/2024
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$463,183.00	\$530,540.00	\$497,084.98
1099 - Est Rev - Property Tax Items	-	-	\$15,000.00
1199 - Est Rev - Non-Property Tax Items	\$1,700,000.00	\$1,540,000.00	\$1,300,000.00
2199 - Est Rev - Departmental Income	\$1,000.00	\$800.00	\$400.00
2499 - Est Rev - Use of Money and Property	\$122,710.00	\$92,710.26	\$86,634.00
2699 - Est Rev - Sales of Property and Compensation for Loss	\$1,000.00	\$500.00	\$300.00
2899 - Est Rev - Interfund Revenues	\$2,000.00	\$2,000.00	\$2,000.00
3099 - Est Rev - State Aid	\$400,000.00	\$250,000.00	\$250,000.00
Total for Estimated Revenue	\$2,689,893.00	\$2,416,550.26	\$2,151,418.98
Estimated Other Sources			
599 - Appropriated Fund Balance	-	-	\$668,515.02
Total for Estimated Other Sources	\$0.00	\$0.00	\$668,515.02
Total for Estimated Revenues and Other Sources	\$2,689,893.00	\$2,416,550.26	\$2,819,934.00

Town of Windsor
 Annual Financial Report
 For the Fiscal Period 01/01/2025 - 12/31/2025

**DB - Highway Part-town
 Adopted Budget Summary**

	12/31/2026	12/31/2025	12/31/2024
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	\$30,050.00	\$50.00	\$50.00
5999 - App - Transportation	\$2,057,030.00	\$1,919,500.26	\$2,386,968.00
9199 - App - Employee Benefits	\$542,813.00	\$497,000.00	\$432,916.00
Total for Estimated Appropriations	\$2,629,893.00	\$2,416,550.26	\$2,819,934.00
Estimated Other Uses			
962 - Other Budgetary Purposes	\$60,000.00	-	-
Total for Estimated Other Uses	\$60,000.00	\$0.00	\$0.00
Total for Estimated Appropriations and Other Uses	\$2,689,893.00	\$2,416,550.26	\$2,819,934.00

Town of Windsor
 Annual Financial Report
 For the Fiscal Period 01/01/2025 - 12/31/2025

**H - Capital Projects
 Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	-	\$825,619.77	\$3,899,864.49
Total for Cash and Cash Equivalents	\$0.00	\$825,619.77	\$3,899,864.49
Total for Assets	\$0.00	\$825,619.77	\$3,899,864.49
Total for Assets and Deferred Outflows	\$0.00	\$825,619.77	\$3,899,864.49

Town of Windsor
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**H - Capital Projects
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	-	-	\$2,978.00
Total for Payables	\$0.00	\$0.00	\$2,978.00
Notes Payable			
626 - Bond Anticipation Notes Payable	-	-	\$2,500,000.00
Total for Notes Payable	\$0.00	\$0.00	\$2,500,000.00
Total for Liabilities	\$0.00	\$0.00	\$2,502,978.00
Fund Balance			
Restricted Fund Balance			
899 - Other Restricted Fund Balance	-	\$825,619.77	-
Total for Restricted Fund Balance	\$0.00	\$825,619.77	\$0.00
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	-	-	\$1,396,886.49
Total for Assigned Fund Balance	\$0.00	\$0.00	\$1,396,886.49
Total for Fund Balance	\$0.00	\$825,619.77	\$1,396,886.49
Total for Liabilities, Deferred Inflows and Fund Balances	\$0.00	\$825,619.77	\$3,899,864.49

Town of Windsor
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**H - Capital Projects
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Use of Money and Property			
2401 - Interest and Earnings	\$19,437.02	\$67,065.41	\$88,063.67
Total for Use of Money and Property	\$19,437.02	\$67,065.41	\$88,063.67
Sales of Property and Compensation for Loss			
2680 - Insurance Recoveries	-	-	\$1,253,772.90
Total for Sales of Property and Compensation for Loss	\$0.00	\$0.00	\$1,253,772.90
Other Revenues			
2710 - Premium on Obligations	-	-	\$19,300.00
Total for Other Revenues	\$0.00	\$0.00	\$19,300.00
Total for Revenues	\$19,437.02	\$67,065.41	\$1,361,136.57
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	-	-	\$1,500,000.00
Total for Operating Transfers	\$0.00	\$0.00	\$1,500,000.00
Proceeds of Obligations			
5710 - Serial Bonds	-	\$4,500,000.00	-

Town of Windsor
 Annual Financial Report
 For the Fiscal Period 01/01/2025 - 12/31/2025

**H - Capital Projects
 Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Total for Proceeds of Obligations	\$0.00	\$4,500,000.00	\$0.00
Total for Other Sources	\$0.00	\$4,500,000.00	\$1,500,000.00
Total for Revenues and Other Sources	\$19,437.02	\$4,567,065.41	\$2,861,136.57

Town of Windsor
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**H - Capital Projects
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
General Government Support			
Municipal Staff			
14402 - Engineer - Equipment and Capital Outlay	-	\$95,950.00	\$359,200.00
Total for Municipal Staff	\$0.00	\$95,950.00	\$359,200.00
Shared Services			
16202 - Operation of Plant - Equipment and Capital Outlay	\$30,700.00	\$4,945,232.75	\$1,105,050.08
Total for Shared Services	\$30,700.00	\$4,945,232.75	\$1,105,050.08
Total for General Government Support	\$30,700.00	\$5,041,182.75	\$1,464,250.08
Transportation			
Highway			
51302 - Machinery - Equipment and Capital Outlay	-	\$9,089.38	-
Total for Highway	\$0.00	\$9,089.38	\$0.00
Total for Transportation	\$0.00	\$9,089.38	\$0.00
Debt Service			
Debt Service			
97307 - Bond Anticipation Notes - Debt Interest	-	\$88,060.00	-

Town of Windsor
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**H - Capital Projects
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Total for Debt Service	\$0.00	\$88,060.00	\$0.00
Total for Debt Service	\$0.00	\$88,060.00	\$0.00
Total for Expenditures	\$30,700.00	\$5,138,332.13	\$1,464,250.08
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer <i>Transfer to Gen A fund - to be sequestered in Reserve for Debt</i>	\$814,356.79	-	-
Total for Interfund Transfers	\$814,356.79	\$0.00	\$0.00
Total for Interfund Transfers	\$814,356.79	\$0.00	\$0.00
Total for Other Uses	\$814,356.79	\$0.00	\$0.00
Total for Expenditures and Other Uses	\$845,056.79	\$5,138,332.13	\$1,464,250.08

Town of Windsor
 Annual Financial Report
 For the Fiscal Period 01/01/2025 - 12/31/2025

**H - Capital Projects
 Changes in Fund Balance**

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$825,619.77	\$1,396,886.49	\$0.00
8022 - Restated Fund Balance - Beginning of Year	\$825,619.77	\$1,396,886.49	\$0.00
Add Revenues and Other Sources	\$19,437.02	\$4,567,065.41	\$2,861,136.57
Deduct Expenditures and Other Uses	\$845,056.79	\$5,138,332.13	\$1,464,250.08
8029 - Fund Balance - End of Year	\$0.00	\$825,619.77	\$1,396,886.49

Town of Windsor
 Annual Financial Report
 For the Fiscal Period 01/01/2025 - 12/31/2025

**SF - Special District(s) Fire Protection
 Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$48,438.39	\$48,438.39	\$48,438.39
201 - Cash In Time Deposits	\$12,979.61	\$3,885.03	\$6,173.09
Total for Cash and Cash Equivalents	\$61,418.00	\$52,323.42	\$54,611.48
Total for Assets	\$61,418.00	\$52,323.42	\$54,611.48
Total for Assets and Deferred Outflows	\$61,418.00	\$52,323.42	\$54,611.48

Town of Windsor
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**SF - Special District(s) Fire Protection
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Fund Balance			
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$28,550.00	-	-
915 - Assigned Unappropriated Fund Balance	\$32,868.00	\$52,323.42	\$54,611.48
Total for Assigned Fund Balance	\$61,418.00	\$52,323.42	\$54,611.48
Total for Fund Balance	\$61,418.00	\$52,323.42	\$54,611.48
Total for Liabilities, Deferred Inflows and Fund Balances	\$61,418.00	\$52,323.42	\$54,611.48

Town of Windsor
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**SF - Special District(s) Fire Protection
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$296,853.92	\$265,173.93	\$259,973.99
Total for Property Taxes	\$296,853.92	\$265,173.93	\$259,973.99
Departmental Income			
1589 - Other Public Safety Departmental Income	\$9,002.00	\$12,233.25	\$21,106.64
Total for Departmental Income	\$9,002.00	\$12,233.25	\$21,106.64
Use of Money and Property			
2401 - Interest and Earnings	-	\$5,934.73	-
Total for Use of Money and Property	\$0.00	\$5,934.73	\$0.00
Total for Revenues	\$305,855.92	\$283,341.91	\$281,080.63
Total for Revenues and Other Sources	\$305,855.92	\$283,341.91	\$281,080.63

Town of Windsor
 Annual Financial Report
 For the Fiscal Period 01/01/2025 - 12/31/2025

**SF - Special District(s) Fire Protection
 Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19304 - Judgements and Claims - Contractual	-	\$49.37	-
Total for Special Items	\$0.00	\$49.37	\$0.00
Total for General Government Support	\$0.00	\$49.37	\$0.00
Public Safety			
Fire Protection			
34104 - Fire Protection - Contractual	\$296,761.34	\$285,580.60	\$284,143.94
Total for Fire Protection	\$296,761.34	\$285,580.60	\$284,143.94
Total for Public Safety	\$296,761.34	\$285,580.60	\$284,143.94
Total for Expenditures	\$296,761.34	\$285,629.97	\$284,143.94
Total for Expenditures and Other Uses	\$296,761.34	\$285,629.97	\$284,143.94

Town of Windsor
 Annual Financial Report
 For the Fiscal Period 01/01/2025 - 12/31/2025

**SF - Special District(s) Fire Protection
 Changes in Fund Balance**

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$52,323.42	\$54,611.48	\$57,674.79
8022 - Restated Fund Balance - Beginning of Year	\$52,323.42	\$54,611.48	\$57,674.79
Add Revenues and Other Sources	\$305,855.92	\$283,341.91	\$281,080.63
Deduct Expenditures and Other Uses	\$296,761.34	\$285,629.97	\$284,143.94
8029 - Fund Balance - End of Year	\$61,418.00	\$52,323.42	\$54,611.48

Town of Windsor
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**SS - Special District(s) Sewer
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$918.42	\$1,477.91	\$1,471.81
201 - Cash In Time Deposits	\$103,211.27	\$130,394.70	\$102,528.66
Total for Cash and Cash Equivalents	\$104,129.69	\$131,872.61	\$104,000.47
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	\$21,500.00	\$1,500.00	\$1,500.00
Total for Restricted Cash and Cash Equivalents	\$21,500.00	\$1,500.00	\$1,500.00
Net Other Receivables			
380 - Accounts Receivable	\$66,748.37	\$66,904.81	\$69,597.50
Total for Net Other Receivables	\$66,748.37	\$66,904.81	\$69,597.50
Other Assets			
480 - Prepaid Expenses	\$219,491.00	\$215,844.00	\$212,497.00
Total for Other Assets	\$219,491.00	\$215,844.00	\$212,497.00
Total for Assets	\$411,869.06	\$416,121.42	\$387,594.97
Total for Assets and Deferred Outflows	\$411,869.06	\$416,121.42	\$387,594.97

Town of Windsor
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**SS - Special District(s) Sewer
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$3,052.74	\$2,369.29	\$886.03
601 - Accrued Liabilities	-	\$1,050.22	\$1,052.04
Total for Payables	\$3,052.74	\$3,419.51	\$1,938.07
Total for Liabilities	\$3,052.74	\$3,419.51	\$1,938.07
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$219,491.00	\$215,844.00	\$212,497.00
Total for Nonspendable Fund Balance	\$219,491.00	\$215,844.00	\$212,497.00
Restricted Fund Balance			
882 - Reserve For Repairs	\$21,500.00	\$1,500.00	\$1,500.00
Total for Restricted Fund Balance	\$21,500.00	\$1,500.00	\$1,500.00
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$15,102.22	-	\$15,930.00
915 - Assigned Unappropriated Fund Balance	\$152,723.10	\$195,357.91	\$155,729.90
Total for Assigned Fund Balance	\$167,825.32	\$195,357.91	\$171,659.90
Total for Fund Balance	\$408,816.32	\$412,701.91	\$385,656.90

Town of Windsor
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**SS - Special District(s) Sewer
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Total for Liabilities, Deferred Inflows and Fund Balances	\$411,869.06	\$416,121.42	\$387,594.97

Town of Windsor
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**SS - Special District(s) Sewer
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Departmental Income			
2122 - Sewer Charges	\$316,418.24	\$294,157.80	\$278,807.45
Total for Departmental Income	\$316,418.24	\$294,157.80	\$278,807.45
Use of Money and Property			
2401 - Interest and Earnings	\$7,305.64	\$8,194.78	\$5,315.63
Total for Use of Money and Property	\$7,305.64	\$8,194.78	\$5,315.63
Total for Revenues	\$323,723.88	\$302,352.58	\$284,123.08
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	-	\$127,757.52	-
Total for Operating Transfers	\$0.00	\$127,757.52	\$0.00
Total for Other Sources	\$0.00	\$127,757.52	\$0.00
Total for Revenues and Other Sources	\$323,723.88	\$430,110.10	\$284,123.08

Town of Windsor
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**SS - Special District(s) Sewer
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
Home and Community Services			
Sewage			
81301 - Sewage Treatment and Disposal - Personal Services	\$28,839.74	\$27,003.11	\$25,209.39
81302 - Sewage Treatment and Disposal - Equipment and Capital Outlay	\$5,992.00	\$14,632.50	\$16,626.52
81304 - Sewage Treatment and Disposal - Contractual	\$73,210.44	\$144,705.64	\$49,795.73
Total for Sewage	\$108,042.18	\$186,341.25	\$91,631.64
Total for Home and Community Services	\$108,042.18	\$186,341.25	\$91,631.64
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$2,250.00	\$2,425.00	\$2,552.54
90308 - Social Security - Employee Benefits	\$2,048.29	\$2,080.09	\$1,914.16
90408 - Workers' Compensation - Employee Benefits	-	\$421.75	-
Total for Employee Benefits	\$4,298.29	\$4,926.84	\$4,466.70
Total for Employee Benefits	\$4,298.29	\$4,926.84	\$4,466.70
Debt Service			
Debt Service			

Town of Windsor
 Annual Financial Report
 For the Fiscal Period 01/01/2025 - 12/31/2025

**SS - Special District(s) Sewer
 Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
97206 - Installment Bonds - Debt Principal	\$215,269.00	\$211,797.00	\$208,325.00
Total for Debt Service	\$215,269.00	\$211,797.00	\$208,325.00
Total for Debt Service	\$215,269.00	\$211,797.00	\$208,325.00
Total for Expenditures	\$327,609.47	\$403,065.09	\$304,423.34
Total for Expenditures and Other Uses	\$327,609.47	\$403,065.09	\$304,423.34

Town of Windsor
 Annual Financial Report
 For the Fiscal Period 01/01/2025 - 12/31/2025

**SS - Special District(s) Sewer
 Changes in Fund Balance**

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$412,701.91	\$385,656.90	\$405,957.16
8022 - Restated Fund Balance - Beginning of Year	\$412,701.91	\$385,656.90	\$405,957.16
Add Revenues and Other Sources	\$323,723.88	\$430,110.10	\$284,123.08
Deduct Expenditures and Other Uses	\$327,609.47	\$403,065.09	\$304,423.34
8029 - Fund Balance - End of Year	\$408,816.32	\$412,701.91	\$385,656.90

Town of Windsor
 Annual Financial Report
 For the Fiscal Period 01/01/2025 - 12/31/2025

**SS - Special District(s) Sewer
 Adopted Budget Summary**

	12/31/2026	12/31/2025	12/31/2024
Estimated Revenues and Other Sources			
Estimated Revenue			
2199 - Est Rev - Departmental Income	\$314,692.00	\$314,692.00	\$284,692.00
2499 - Est Rev - Use of Money and Property	\$7,000.00	\$5,000.00	\$5,000.00
Total for Estimated Revenue	\$321,692.00	\$319,692.00	\$289,692.00
Estimated Other Sources			
599 - Appropriated Fund Balance	\$15,102.22	-	\$15,930.00
Total for Estimated Other Sources	\$15,102.22	\$0.00	\$15,930.00
Total for Estimated Revenues and Other Sources	\$336,794.22	\$319,692.00	\$305,622.00

Town of Windsor
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**SS - Special District(s) Sewer
Adopted Budget Summary**

	12/31/2026	12/31/2025	12/31/2024
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	\$150.00	\$600.00	\$609.00
8999 - App - Home and Community Services	\$101,103.22	\$98,540.00	\$88,216.00
9199 - App - Employee Benefits	\$6,800.00	\$5,283.00	\$5,000.00
9899 - App - Debt Service	\$218,741.00	\$215,269.00	\$211,797.00
Total for Estimated Appropriations	\$326,794.22	\$319,692.00	\$305,622.00
Estimated Other Uses			
962 - Other Budgetary Purposes	\$10,000.00	-	-
Total for Estimated Other Uses	\$10,000.00	\$0.00	\$0.00
Total for Estimated Appropriations and Other Uses	\$336,794.22	\$319,692.00	\$305,622.00

Town of Windsor
 Annual Financial Report
 For the Fiscal Period 01/01/2025 - 12/31/2025

K - Schedule of Non-Current Government Assets
Schedule of Non-Current Government Assets

	12/31/2025	12/31/2024	12/31/2023
Non-Current Assets			
Non-Depreciable Capital Assets			
101 - Land	\$158,002.00	\$158,002.00	\$158,002.00
Total for Non-Depreciable Capital Assets	\$158,002.00	\$158,002.00	\$158,002.00
Depreciable Capital Assets			
102 - Buildings	\$9,342,920.00	\$1,846,000.00	\$1,846,600.00
103 - Improvements Other Than Buildings	\$3,774,424.00	\$3,774,424.00	\$3,774,424.00
104 - Machinery and Equipment	\$4,164,337.00	\$3,135,804.00	\$3,496,464.00
Total for Depreciable Capital Assets	\$17,281,681.00	\$8,756,228.00	\$9,117,488.00
Total for Non-Current Assets	\$17,439,683.00	\$8,914,230.00	\$9,275,490.00

Town of Windsor
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

W - Schedule of Non-Current Government Liabilities
Schedule of Non-Current Government Liabilities

	12/31/2025	12/31/2024	12/31/2023
Long-Term Obligations			
Debt Obligations			
628 - Bonds Payable	\$8,366,503.00	\$8,631,772.00	\$4,343,569.00
Total for Debt Obligations	\$8,366,503.00	\$8,631,772.00	\$4,343,569.00
Other Long-Term Obligations			
638 - Net Pension Liability Proportionate Share	\$416,957.00	\$335,918.00	\$511,826.00
Total for Other Long-Term Obligations	\$416,957.00	\$335,918.00	\$511,826.00
Total for Long-Term Obligations	\$8,783,460.00	\$8,967,690.00	\$4,855,395.00

Town of Windsor
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

Supplemental Schedules

The Supplemental Schedules includes the following schedules:

- Statement of Indebtedness
- Bond Repayment
- Bank Reconciliation
- Employee and Retiree Benefits

Town of Windsor
 Annual Financial Report
 For the Fiscal Period 01/01/2025 - 12/31/2025

**Statement of Indebtedness
 Debt Summary**

Debt Type	Beginning Balance	Debt Issued	Principal Paid	Paid From debt Proceeds	Accreted Interest	Prior Year Adjustment	Ending Balance
Bond	\$8,631,772.00	\$0.00	\$265,269.00	\$0.00	\$0.00	\$0.00	\$8,366,503.00
Total	\$8,631,772.00	\$0.00	\$265,269.00	\$0.00	\$0.00	\$0.00	\$8,366,503.00

Town of Windsor
 Annual Financial Report
 For the Fiscal Period 01/01/2025 - 12/31/2025

**Statement of Indebtedness
 Debt Records**

Debt Type/ Purpose	Lender Name	Issue Date	Maturity Date	Beginning Balance	Debt Issued	Principal Paid	Paid From Debt Proceeds	Prior Year Adjustment	Accreted Interest	Ending Balance
Bond Construction New Highway Garage Facility	Roosevelt & Cross	3/27/24	1/15/53	\$4,500,000.00	\$0.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$4,450,000.00
Bond Sewer System Improvements	EFC	1/5/11	1/5/41	\$4,131,772.00	\$0.00	\$215,269.00	\$0.00	\$0.00	\$0.00	\$3,916,503.00

Town of Windsor
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

Bond Repayment

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2026	\$318,741.00	\$157,350.00	\$476,091.00	\$8,047,762.00
2027	\$327,213.00	\$156,325.00	\$483,538.00	\$7,720,549.00
2028	\$330,685.00	\$155,275.00	\$485,960.00	\$7,389,864.00
2029	\$334,157.00	\$154,225.00	\$488,382.00	\$7,055,707.00
2030	\$342,629.00	\$153,150.00	\$495,779.00	\$6,713,078.00
2031	\$346,101.00	\$152,050.00	\$498,151.00	\$6,366,977.00
2032	\$349,573.00	\$149,850.00	\$499,423.00	\$6,017,404.00
2033	\$358,045.00	\$145,900.00	\$503,945.00	\$5,659,359.00
2034	\$366,517.00	\$141,200.00	\$507,717.00	\$5,292,842.00
2035	\$374,990.00	\$136,300.00	\$511,290.00	\$4,917,852.00
2036	\$383,462.00	\$131,200.00	\$514,662.00	\$4,534,390.00
2037	\$391,934.00	\$125,900.00	\$517,834.00	\$4,142,456.00
2038	\$400,406.00	\$120,400.00	\$520,806.00	\$3,742,050.00

Town of Windsor
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2039	\$408,878.00	\$114,700.00	\$523,578.00	\$3,333,172.00
2040	\$417,350.00	\$108,800.00	\$526,150.00	\$2,915,822.00
2041	\$430,822.00	\$102,600.00	\$533,422.00	\$2,485,000.00
2042	\$165,000.00	\$96,100.00	\$261,100.00	\$2,320,000.00
2043	\$170,000.00	\$89,400.00	\$259,400.00	\$2,150,000.00
2044	\$180,000.00	\$82,400.00	\$262,400.00	\$1,970,000.00
2045	\$185,000.00	\$75,100.00	\$260,100.00	\$1,785,000.00
2046	\$195,000.00	\$67,500.00	\$262,500.00	\$1,590,000.00
2047	\$200,000.00	\$59,600.00	\$259,600.00	\$1,390,000.00
2048	\$210,000.00	\$51,400.00	\$261,400.00	\$1,180,000.00
2049	\$220,000.00	\$42,800.00	\$262,800.00	\$960,000.00
2050	\$225,000.00	\$33,900.00	\$258,900.00	\$735,000.00
2051	\$235,000.00	\$24,700.00	\$259,700.00	\$500,000.00
2052	\$245,000.00	\$15,100.00	\$260,100.00	\$255,000.00

Town of Windsor
 Annual Financial Report
 For the Fiscal Period 01/01/2025 - 12/31/2025

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2053	\$255,000.00	\$5,100.00	\$260,100.00	\$0.00
Total	\$8,366,503.00	\$2,848,325.00	\$11,214,828.00	
\$8,366,503.00 Total Bond Ending Balance for Statement of Indebtedness.				

Town of Windsor
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

Bank Reconciliation

Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
3999	Savings	DB	\$1,961,731.80	\$0.00	\$0.00	\$0.00	\$1,961,731.80
9538	Checking	DA	\$0.49	\$0.00	\$0.00	\$0.00	\$0.49
2673	Savings	DA	\$484,860.62	\$0.00	\$0.00	\$0.00	\$484,860.62
1671	Checking	A, B, SF	\$69,649.80	\$0.00	(\$60.00)	\$0.00	\$69,589.80
3972	Savings	A, B, SF	\$2,554,506.77	\$0.00	\$0.00	\$0.00	\$2,554,506.77
2071	Savings	A, DB	\$821,710.66	\$0.00	\$0.00	\$0.00	\$821,710.66
6077	Checking	DB	\$70,668.44	\$0.00	(\$21.00)	\$0.00	\$70,647.44
2657	Savings	SS	\$89,660.21	\$0.00	\$0.00	\$0.00	\$89,660.21
9341	Checking	A, SS	\$152,265.74	\$0.00	(\$2,420.53)	\$0.00	\$149,845.21
9406	Checking	SS	\$918.42	\$0.00	\$0.00	\$0.00	\$918.42
Total			\$6,205,972.95	\$0.00	(\$2,501.53)	\$0.00	\$6,203,471.42
Total Cash From Financials							\$6,203,471.42

Town of Windsor
 Annual Financial Report
 For the Fiscal Period 01/01/2025 - 12/31/2025

Bank Reconciliation

Collateralization of Cash

Total Bank Balance	\$6,205,972.95
FDIC Insurance	\$5,016,238.57
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$2,353,361.00
Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured	\$7,369,599.57

Investments and Collateralization of Investments

Investments From Financials	\$0.00
Market Value as of Fiscal Year End Date	\$0.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$0.00

Town of Windsor
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

Employee and Retiree Benefits

Total Number

Full Time Employees	Part Time Employees	Volunteers with Paid Benefits	Retirees with Paid Benefits
15	22	0	11

Number Receiving Benefits

Benefit	Amount	Full Time	Part Time	Volunteer	Retiree
State Retirement System	\$103,250.00	15	2		0
Fire Retirement					
Local Pension Fund					
Social Security	\$85,762.62	15	22		0
Worker's Compensation	\$114,202.00	15	22		0
Life Insurance					
Unemployment Insurance					
Police Retirement					
Disability Insurance					
Hospital, Medical and Dental Insurance	\$336,983.21	13	0		11
Union Welfare Benefits					
Supplemental Benefit Payments to Disabled Firefighters					
Employee Benefits, Other					
Total Employee Benefits Paid	\$640,197.83				