2010 Citizen's Guide to the Windsor Town Budget

In Windsor, the method we use to determine our town budget is an open process. Every adult citizen who is registered to vote - property owners and those who rent - is welcome to participate in determining the town budget.

This is when your involvement is really important. In the 2009 budget referendum an average of only 14% of eligible voters actually voted for or against the town budget that would affect every Windsor resident. By contrast, in the November 2008 Presidential election, almost 80.96% of eligible residents voted.

As we've seen from past referenda, your vote really does count. What you think makes a difference, right here in your home town. Please take the time to vote on your town's budget.

This guide provides basic information about the budget process and, while understanding the process may not change how you feel about taxes, it can help you take part in the ongoing conversation about taxes and the services they pay for.

How our town budget works

Beginning in December each year, town employees begin to review programs and services to estimate how much it will cost to operate the town in the 12 months beginning July 1. That money comes from property taxes, federal and state grants and from town agencies that collect fees.

At the same time, the town makes an estimate of how much it will have to spend to maintain and/or enhance the services that residents and businesses expect.

Also during this period, the Board of Education and the Windsor schools' administrative staff estimate how much it will cost to operate the schools and school-related services for the next year.

The Town Manager then takes the estimate of the income the town expects along with the estimates of spending from the town staff and the Board of Education and presents them to the Town Council. This is called the Town Manager's Proposed Budget and it is really just a starting point.

Next, the Town Council examines the budget and conducts budget hearings with all town departments throughout the month of April to discuss and suggest changes. When the Town Council approves the final budget, it is put up for a vote at what is called an Adjourned Town Meeting Referendum, more commonly known as the "budget referendum."

The voters in Windsor are then asked to approve – or disapprove the budget. If voters don't approve the budget, town staff and the Board of Education, through the Town Manager, modify and resubmit their proposals to the Town Council and then once again, to the voters.

Only after the voters have approved the budget can it become the income and spending plan for the town.

Throughout this process, your ideas and opinions are important. You are always welcome to speak during the public comment portion of any Town Council meeting or Audience to Visitors portion of a Board of Education meeting. If you aren't comfortable making your comments at a public meeting, call or email key town officials or any member of the Town Council.

The Budget Is About Choices

In making budget choices, the Town Council has to face certain realities. There are many services that we would all like the town to provide but that we simply can't afford. In fact, we may not be able to afford some things that we have enjoyed in the past.

There are certain expenses that must be included in the budget at some level. For instance, we must have police services and schools. If, for example, we reduce the Police Department's budget by some arbitrary amount, we may find that the time it takes an officer to respond to an accident is doubled. This is a question of the level of service delivery that our residents have a right to expect.

If we choose to reduce what we are willing to pay for these and other essential services too far, our town will change in ways that none of us want.

There are other "fixed" costs in the town's budget that continue to rise, and that the town is obligated to absorb. High on the list are fuel costs, the MDC's fees for sewer service, debt service, Worker's Compensation, utilities, salaries that are mandated by collective bargaining agreements, and health insurance costs for town and school employees.

Seniors and Veterans **You may be eligible for reduced taxes ...**

A Guide to Tax Reductions and Benefits Available to Qualified Windsor Residents is a pamphlet that describes a variety of exemptions and benefits available to individuals meeting the income and/or age guidelines as determined by State of Connecticut regulations. To get your copy or to learn more, visit the town's website at townofwindsorct.com or call the Town Assessor's office at 860-285-1816.

The Town's Household Budget

Your Household	The Town
Mortgage or rent →	Debt service
Taxes →	Mandates, required services
Utilities, food, gas →	Utilities, gas, salaries, benefits
Savings account →	Fund balance, reserves
Maintenance projects →	Capital Improvement Plan (CIP)
Phone, Cable, Internet →	Technology, replacement equipment
"Nice-to-have" items →	"Nice-to-have" items
(e.g., vacations, dining out)	(e.g., new programs or services, studies)

The Budget Is About Fiscal Responsibility And Looking Ahead

The reality is that the choices we make as to how much income we can expect and how much we can spend this year, have an effect on future years as well. If, for instance, we elected to reduce the size of our Public Works Department to the point where we could no longer maintain one or more of our parks or town buildings, we would be placing the extra cost of reclaiming those facilities on some future year's budget.

The reverse is also true. If we include a new service of some kind in our budget now, we could be obligating ourselves as a community to continue it in future years.

The taxes we pay on real estate, automobiles and other personal property have a long-term influence on our town. We must be aware of our residents' ability and willingness to pay for services. If our tax rate is perceived as being too high, residents living on fixed incomes will move away and those shopping for new homes will avoid us. Businesses, that now pay approximately 30% of all town taxes, may relocate to areas that are cheaper. The vitality and diversity that make our town such a good place to live will quickly disappear.

Like any household or business, we have to be careful about what we borrow. We must repay money that we, as a community, made a decision to borrow in the past. The money used to renovate Windsor High School and the Windsor Public Library are good examples of this.

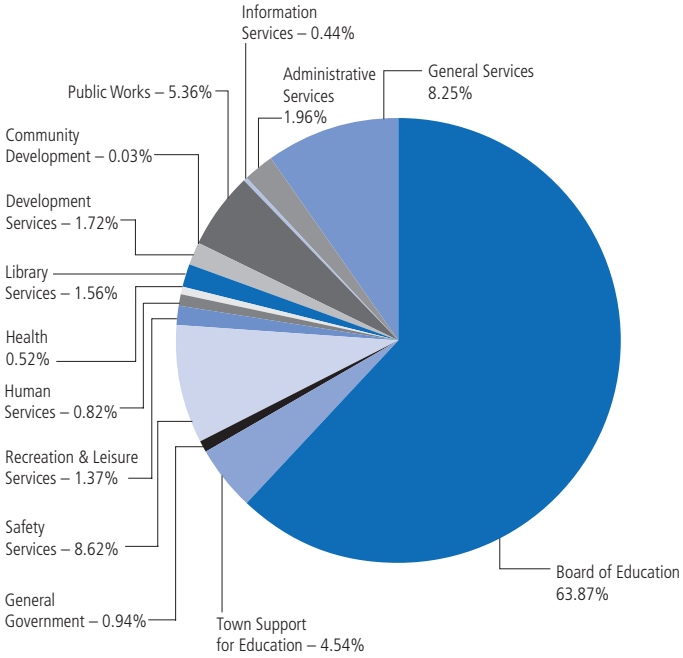
Also like any family, we need to maintain a savings account. For the town, that's called our fund balance and it represents revenues that we have collected over the years that have not been spent. It is tempting to dip into those savings to cover our ongoing expenses but that may not be fiscally responsible because the size of our fund balance is closely watched by the financial community and various government agencies.

If our fund balance gets too low, our credit rating will be affected and it may cost us more to borrow in the future. Our fund balance could also be critical if we were faced with a community-wide disaster, or a significant revenue source doesn't materialize as expected. For example, if the town council chose to utilize a portion of the fund balance in fiscal year 2010 to offset lower state aid and lessen the impact of revaluation.

Our challenge then, is to figure out just how much, if anything, we can spend on each service the town provides. Instead of simply setting spending levels, we need to carefully weigh what services we can deliver at what cost.

This chart shows Windsor's budgeted expenditures - July 1, 2009 to June 30, 2010

Source: Town of Windsor Financial Plan and Program of Services Fiscal Year 2009-2010



General Government ($889,040) – This includes the cost of operating the activities of the town's elected officials, boards and commissions, Town Manager's Office, community contributions, Town Attorney, Town Treasurer, Probate Court and the Independent Auditor.

Safety Services ($8,197,050) – Police, Volunteer Fire and Ambulance services.

Recreation and Leisure Services ($1,299,430) – Leisure, cultural and educational programs and services offered by the Recreation Department, Northwest Park and the Youth Service Bureau.

Human Services ($780,620) – This department includes the Senior Center, Social Services and transportation and services for adults with disabilities.

Health ($491,870) – This amount is provided for the town's Health Department.

Library ($1,482,750) – This is what the town spends to operate the Windsor Public Library and the Wilson Branch Library.

The Effect of Revaluation

The town is mandated by state law to implement revaluation every five years. In fiscal year 2010, the Mill Rate decreased in large part to property revaluation. To help residents with the impact of revaluation, the town council implemented a five-year phase-in of the increase in assessments that resulted from revaluation. For detailed information about revaluation, visit the town's website at townofwindsorct.com /assessor/

Development Services ($1,637,590) – This includes the cost of guiding the public and private development of land through departments such as Planning, Building, Fire Marshal's Office, Economic Development and the Town Engineer.

Community Development ($25,000) – This department is funded through the Small Cities Block Grant, but occasionally performs functions for the town that are outside the scope of the grant. Those programs are funded through this appropriation.

Public Works ($5,097,450) – This pays for maintenance of the town's roads and parks, snow plowing, town facilities and traffic safety.

Information Services ($415,360) – Operation of the Town Clerk's Office and Public Relations.

Administrative Services ($1,871,280) – Internal operation of the town's organization including the Finance, Information Technology, Risk Management, Human Resources, Assessing and Tax Departments.

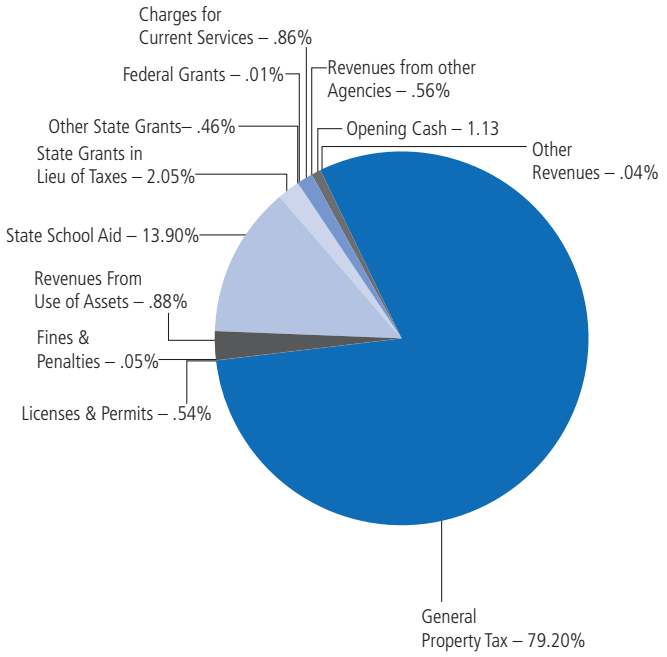
General Services ($7,839,320) – This is the cost for sewer services, insurance, retirement services, revaluation, recycling and it includes the town's, but not Board of Education's, debt service payments.

Board of Education ($60,724,650) – This amount was allocated directly to the Windsor Public Schools to operate our school system.

Town Support for Education ($4,318,560) – These are funds allocated to meet mandated assistance to private schools, property maintenance, insurance, debt service and administrative services for our school system.

This chart shows Windsor's projected revenues- July 1, 2009 to June 30, 2010.

Source: Town of Windsor Financial Plan and Program of Services Fiscal Year 2009—2010



Property Taxes ($75,596,634) – This is the amount the town collected from taxes on real estate, automobile and personal property.

Licenses & Permits ($516,460) – Revenue received from the five types of licenses and the seven types of permits the town issued.

Fines & Penalties ($45,000) – Revenue from court and parking fines.

Revenue From Use of Assets ($836,707) – Includes revenue from earned interest, rental of town property and income from cell tower leases.

State School Aid ($13,216,243) – Education cost sharing, transportation, funds for adult education and special education and the blind and handicapped.

State Grants In Lieu of Taxes ($1,950,090) – Revenue received from the state in a number of categories including compensation for taxes not collected on state property.

Other State Grants ($433,623) – Grants and subsidies concerning school buildings, libraries and bond interest.

Federal Grants ($11,350) – Grants for elderly transportation and emergency preparedness.

Revenues From Other Agencies ($527,863) – Includes income from the Windsor Housing Authority, certain in-lieu of tax payments and the telecommunications property tax.

Charges For Current Services ($820,400) – Covers 18 sources of revenue, the largest of which are recording of legal documents, conveyance fees and special education tuition from other towns.

Other Revenue ($40,600) – Mainly miscellaneous revenue not categorized elsewhere.

Opening Cash ($1,075,000) – The amount determined by the Town Council to be taken from General Fund Reserves and used to reduce the tax rate for the year.

Budget Timetable

October-December
Citizen outreach: Town Council reviews strategic goals; Board of Education establishes budget assumptions

January
Departments submit proposed budgets to Finance Department; Superintendent submits proposed budget to BOE; Finance prepares revenue estimates; Town Council approves budget parameters and calendar

February
Public hearing on the budget held; Board of Education reviews superintendent's proposed budget; Town Manager's office reviews departments' budgets

March
Town Manager finalizes proposed budget; Town Manager presents preliminary budget to Town Council's Finance Committee; Town Manager and superintendent conduct budget workshops

April
Proposed budget submitted to Town Council; Council holds public hearing and departmental budget reviews; Council adopts budget, sets referendum date

May
Budget referendum held; Mill rate set following passage of budget

Windsor has worked to keep tax increases low

Annual Tax Increase
2006: 0.00%
2007: 1.98%
2008: 0.00%
2009: 0.00%
2010: 3.28% decrease (due to revaluation)
Over the past five years, Windsor's average tax decrease has been slightly more than 0.3%. On average, inflation over the same period was approximately 2% per year.

How You Can Keep Up With The Process

After the Town Manager presents his budget to the Town Council in late March, the council will begin evening meetings with various town departments. The public is always welcome at these meetings, which are televised on WGTV, Channel 96. Once the Town Council votes on a final budget, it sets the date of the referendum.

The town's website, townofwindsorct.com is also a great resource for learning more about the budget, viewing meeting schedules and keeping pace with the process.

How You Can Get Involved

As you can see, creating a budget that maintains important services, provides a good education for our children and doesn't raise taxes to unacceptably high levels is not an easy thing to do and it simply can't be done without citizen input. The Town Manager and the Town Council want to know what you think as they prepare our town budget.

You don't need a background in accounting or a degree in public policy. You do need to have enough interest in Windsor's future to come out and voice your concerns, needs and opinions.

You can do that in a number of ways. First, you can attend any town council meeting and make yourself heard. If you aren't comfortable with speaking before a group, you can send a note or email the Town Manager or any member of the Town Council outlining your ideas and concerns. What's most important is to be heard.

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Every comment and communication is appreciated and will be considered.

Remember, everyone has a stake in this process. If you don't pay real estate taxes because you rent, your landlord does and that will eventually affect you. If you don't have children in the Windsor School system, you should still have an interest in the quality of our schools because good schools are part of the foundation of every successful community and have a positive affect on the value of your home.

Town of Windsor Citizens Academy – Spring Course Offering

Learn more about the operations of various town and Board of Education departments, how you can participate in the decisions of the Town Council, take a tour the town and uncover facts about Windsor you never knew! The academy will begin on March 2nd and continues on seven consecutive Tuesday evenings from 7:00 PM to 9:00 PM at various town facilities. The program is free, and anyone 18 years or older, living or working in Windsor is welcome to apply.

The citizen's academy provides an inside look at the day-to-day operations of the town including tours of facilities and meeting a variety of staff. Call 860-285-1835 to register or email: Jubrey@townofwindsorct.com

Here's what last year's Citizens Academy graduates had to say:

"I enjoyed all the topics and tours – especially going to the "forbidden" areas of the library!"

"My better understanding of each town department will help me reap the benefits of their programs and services."

"I learned so much about Windsor as a town as well as how the town operates."

"I feel lucky to be a Windsor resident!"