

Town of Windsor

The Gateway to Hampton Roads



2023-24 Operating Budget and Five-year Capital Improvement Plan

Table of Contents

	Page Number
The Budget Message	1
Revenue and Expenditure Summary – All Funds	5
General Fund	8
General Fund Revenues	13
General Fund Expenditures	
Legislative	15
Legal	17
General Management	19
Planning & Community Development	22
Public Works & Property Management	25
Police	27
Cultural Events	30
Economic Development	30
Fire Department	30
Rescue Squad	30
Refuse Collection	30
Capital Projects	31
Non-Departmental	31
Org Chart/Pay and Compensation Plan	32
Water Fund	36
Space Needs Fund	40
Windsor Town Center Fund	42
Five-year Capital Improvements Plan	44
Ordinances & Resolutions	47

TOWN OF WINDSOR

Town Elected Officials

George Stubbs – Mayor
Randy Carr - Vice Mayor

Councilmen
David Adams
Walter Bernacki
Gibbie Dowdy
Jake Redd
Marlin Sharp



Town Manager
William Saunders

Town Clerk
Terry Whitehead

Town Treasurer
Cheryl McClanahan

Town Attorney
Fred D. Taylor

May 3, 2023

The Honorable Mayor and Members of Council
Town of Windsor, Virginia

Dear Sirs,

This is the fiscal year 2023-24 draft budget proposal. This document includes the proposal for the operating budgets for the General Fund, the Water Fund, the Space Needs Fund, and the Windsor Town Center Fund; as well as, the proposal for the five-year Capital Improvements Plan (CIP) for the period FY24 through FY28. This document, being created with reference to current and projected economic conditions, town service provision capabilities, and input from the Town Council, is provided here for your review.

Each section of this budget is preceded by a narrative statement that further explains the goals, objectives, personnel, and details of each section of this budget. As such, each of these narratives is an integral part of this budget message.

This budget proposal comes with some uncertainty due to the current inflationary environment and potential future economic downturns in the wake of the inflationary period. Some disruption in our normal revenue streams due to the financial hardships experienced by our citizens during these uncertain times may continue. We should all continue to watch this situation closely. The budget includes a \$50,000+/- contingency due to these and other uncertainties in FY24.

This budget includes the revenues from the American Rescue Plan Act (ARPA) appropriated to the Town of Windsor, which will be rolled forward from FY23. Most of these funds are attributed to identified projects, the balance is shown as 'Other ARPA projects' until appropriated. This budget seeks to strike a balance between leaning too heavily on this funding that can only be appropriated for two years, while being mindful that it should be taken advantage of while available. As such, few ARPA funds are allocated for operations, yet most of the capital projects are to be funded by ARPA funds.

While this budget is balanced and largely complete, new revenue information, and expense information from a few vendors, may result in minor revisions as we move through May. Further, spending on ARPA projects in FY23, may necessitate adjustments in those numbers.

Discussion of General Fund Revenues

Real Estate and Personal Property Tax Revenues

As you know, the Isle of Wight County Commissioner of Revenue is responsible for conducting the assessment of real property values within the Town of Windsor. The County conducts these assessments approximately every four years; a new assessment has taken place in FY23, but the Town has not yet received the book. The Commissioner of Revenue has reported a county-wide real estate value increase of $\pm 1.5\%$ in the 2019 assessment from new home construction and sales. This budget projects a 1% increase in real estate values based upon the 2019 assessment and maintains the real estate tax rate of \$0.14 per \$100 of value; whereby one penny of real estate tax rate generates \$21,900+/- in real estate tax revenue.

The Isle of Wight County Commissioner of Revenue also determines the value of personal property and machinery and tools in the Town of Windsor. The Commissioner has estimated a countywide decrease of 3.8% in personal property (vehicle) values, decreases at that level are not envisioned for the Town of Windsor; and a 1% increase in machinery and tools values. This budget maintains the current rates of \$0.50 and \$0.25 per \$100 of value respectively.

Other Local Taxes

The largest source of revenue in this category is the meals tax, no rate increase is planned here, although its revenue is estimated to increase $\pm 15\%$ for FY24.

This budget maintains the cigarette tax of \$0.40 per pack.

Payments (Reimbursements) from Other Funds

Included in the FY24 General Fund revenue is a payment from the Water Fund for indirect services that the General Fund provides this fund. This payment reimburses the General Fund for services that it provides to the Water Fund. The Water Fund also pays the General Fund to cover a portion of the salaries and benefits of the employees that spend time working for both Funds.

The Water Fund's indirect payments to the General Fund are adequate, and the General Fund does not subsidize Water Fund operations. However, ARPA funds will be used for the funding of capital projects in the Water Fund.

The payments from the Water Fund for indirect costs and salaries total \$379,494.38 for FY24.

Discussion of General Fund Expenditures

Operations

This document reflects reasonable expectations regarding the increasing costs of operations, although the potential for future inflation is hard to predict. What is known is that the town is not immune from the effects of the inflationary environment, a couple of examples are a

health care increase of 8.9% and an increase in ‘Payments to Other Governments’ of 18% for our share of the IOWC Emergency Communications Center, for FY24.

Salaries

Town staff have performed admirably through the challenging environment faced during the 2022-23 fiscal year.

The salaries for employees that provide services to both funds are split-funded between the two Funds. The total salary cost appears in the General Fund with the Water Fund making a payment to the General Fund to cover its portion of the salary cost for those employees that spend time working for both Funds. This budget includes a 5% cost of living adjustment for town staff, with the exception of field positions in the Police Department, who receive a 7% cost of living adjustment and compression adjustments. The FY24 total salary cost for the Town is \$ 959,137.04. The General Fund portion of the salaries is \$745,242.80, and the remaining \$213,894.24 appears in the Water Fund.

Capital Projects

Included in this document is the Capital Improvement Plan for FY24-28. Most capital items therein are designated for funding from ARPA funds. This budget also includes \$100,000 of funding for the Future Space Needs Fund.

Discussion of the Water Fund Budget

We operate our Water Fund as an “enterprise fund” in which revenues from the operation of the Town’s water system should be sufficient to cover system expenditures without funding assistance from the General Fund. This Water Fund budget proposal does not contain any financial assistance from the General Fund for operations.

Water Fund Revenues and Expenditures

The sale of water to our customers is the fund’s only consistent source of revenue; although connection/tap fees for new services contribute varying amounts of miscellaneous revenue.

The water rate is routinely evaluated and revisions must be made as necessary. This budget maintains the current water rate of \$8.25 per 1,000 gallons with a minimum bill of \$28.88.

Depreciation

Accounting principles require governmental enterprise operations, such as our Water Fund operation, to not only show depreciation as an expense, but also to fund the same. This process provides the owner of the enterprise operation with a method to fund the replacement of the physical assets of the system as these assets wear out or become obsolete. Even if the owner of the enterprise system does not fully fund depreciation, the owner (or the owner’s auditor) must show the full amount of the annual depreciation as an expense in the

comprehensive annual financial report for the operation. In a case in which the owner does not fully fund depreciation in a given budget year, even though operating revenues may equal operating expenses, the owner must show that the operation operated at a deficit because the owner did not fully fund depreciation. We have made great strides in recent years to fund an appreciable portion of depreciation. This year's budget funds depreciation at 76%.

Capital Projects

The major capital project included in the Water Fund this year is a water main upgrade/replacement for Duke Street and Virginia Avenue. In addition to routine replacement of water meters and mains, it also includes engineering for other future projects. All capital projects in the Water Fund for FY24 are to be funded with ARPA funds.

Five-Year Capital Improvements Plan (CIP)

This document includes the proposed Capital Improvements Plan for the five-year period from FY24 through FY28. The CIP should be a realistic program of projects that the Town intends to undertake within the next five years. As such, in developing the CIP, consideration should be given to the Town's ability to finance these projects. Included is a CIP that fits within the Town's financial capabilities for the next five years.

Summary

This proposal is balanced in both the General Fund and Water Fund, without cutting services.

This budget was thoughtfully considered and the balance of the use of American Rescue Plan Act funds was a large part of that; however, a case can be made to use more ARPA funding in the short term to ensure its use while available.

This budget is hereby offered for your review and consideration.

Respectfully submitted,

William Saunders
Town Manager

2023-24 Budget
Revenue and Expenditure Summary - All Funds

Revenues

Fund

General Fund	\$ 4,354,206.38	
Less Transfer from Other Funds	<u>379,494.38</u>	
		<u>\$ 3,974,712.00</u>

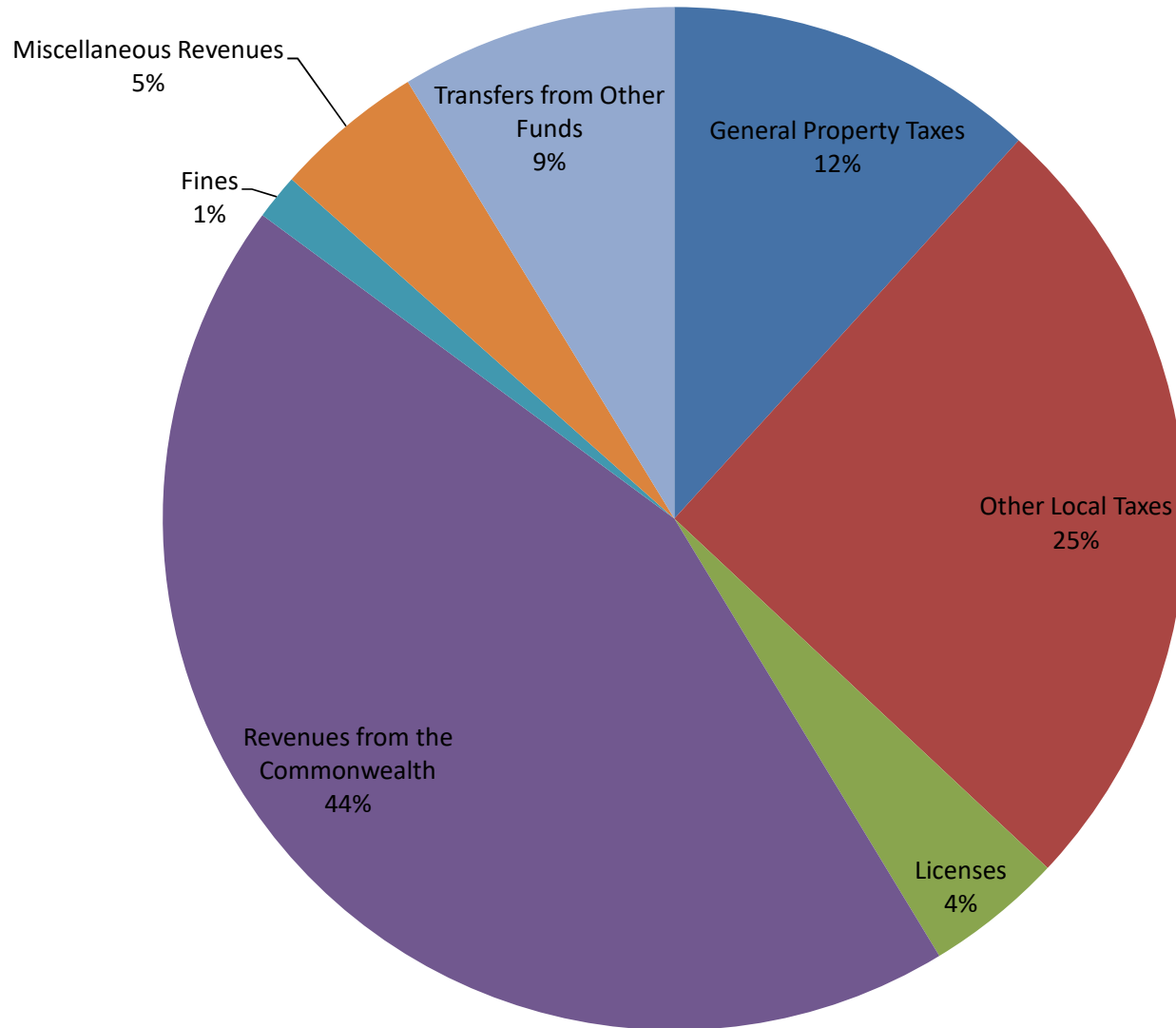
Water	<u>\$ 1,696,000.00</u>	<u>\$ 1,696,000.00</u>
--------------	------------------------	------------------------

Expenditures

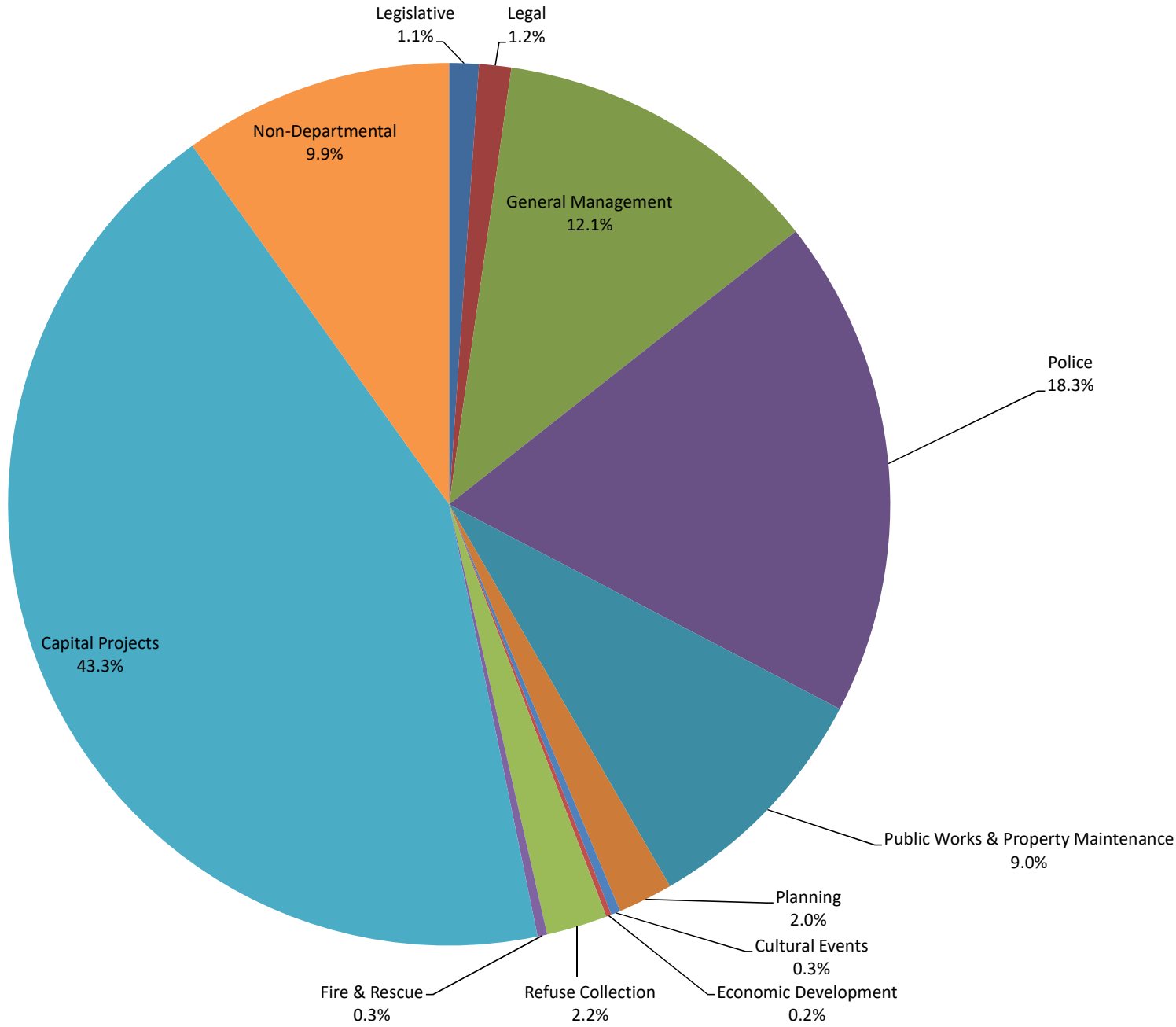
General Fund	\$ 4,354,206.38	
Less Transfers to Other Funds	<u>379,494.38</u>	
		<u>\$ 3,974,712.00</u>

Water	<u>\$ 1,696,000.00</u>	<u>\$ 1,696,000.00</u>
--------------	------------------------	------------------------

Where The Money Comes From



Where The Money Goes



The General Fund

Introduction

The major difference in local government budgeting and accounting versus private sector budgeting and accounting is that the local government budgets and accounts for its monies by utilizing a variety of “funds.” The Town of Windsor has the following funds:

- The General Fund
- The Water Fund
- The Town Center/Future Development and Space Needs Fund

The Town’s largest fund is the General Fund. The 2023-24 General Fund portion of the budget totals \$ \$4,354,206.38 and it is balanced.

Presentation of Salary Information

Some employees of the Town do work for both the General Fund and the Water Fund. As such, the Water Fund reimburses the General Fund for the portion of time these employees spend working for the Water Fund. The General Fund also provides some non-personnel services to the Water Fund. For example, for making and mailing of water bills, the General Fund pays for both the purchase of the paper to run the bill and the mailing of the same. The General Fund reclaims this expense by charging the Water Fund an “indirect expense.” This shows up as an expense in the Water Fund, and it shows up as revenue in the General Fund.

Net General Fund Revenues and Expenditures

The indirect expenses, including salaries, that the General Fund charges the Water Fund total \$ 379,494.38; therefore, the General Fund's net revenues and expenditures total \$ \$3,974,712.00.

General Fund Revenues

Town Management has taken a conservative approach in forecasting revenues for 2023-24. There are no new revenue sources proposed as a part of the budget. However, this budget maintains a \$0.14 Real Property tax rate, and anticipates a 1% increase of real property values from the 2019 assessment. It also projects a 15% increase in meals tax revenue.

The tab "GF-Revenues" provides you with a line-item presentation of the General Fund Revenues.

General Fund Expenditures

Town Management has taken a realistic approach in developing the General Fund operating expenses. The 2023-24 budget maintains the existing levels of service. Operations are largely covered by FY24 revenue, a few exceptions being the transfer to the Town Center, essential worker bonuses, and enhanced retirement benefits for law enforcement, coming from American Rescue Plan Act (ARPA) funds. Many of the 2023-24 capital expenses are funded with ARPA funds, in addition to \$100,000 in proffers from Holland Meadows.

The tab "GF-Expenditures" provides you with a line-item presentation by department of General Fund Expenditures.

Line Item Descriptions

Included in the budget is a description of the line items contained within the expenses portion of our operating budget. These descriptions are found on the pages immediately following this page. Line items that are generic throughout departments are listed together, and any line item that is specific to a given department is listed under that department. This was done in an effort to help the reader better understand the items contained within each line item.

Generic Line Items

Advertising – This line item includes any advertising such as advertising for job openings, public hearings, public notices, or any items related to the given department.

Dues and Subscriptions – This line item includes any membership dues and subscriptions related to the given department.

Equipment – This line item includes any equipment purchased by a given department. This could be a printer, computer, office furniture, tools, or other items that are more substantial than typical office supplies. In the public works department it can include tools or machinery. In the Police Department it can include firearms, uniforms, protective equipment, and other items required to carry out the duties associated with the position.

Equipment Rental – This line item includes the cost for any equipment that has to be rented. In the general management portion, this includes the copy machine (which is leased). In other departments it covers any equipment that is seldom used equipment such that we are better served by renting as opposed to purchasing.

Maintenance Contracts – This line item covers any ongoing contracts for maintaining equipment or services.

Overtime – This line item includes any wages paid to employees of a given department above the normally required work hours.

Postal Services – This line item covers the cost of postage.

Professional Services – This line item covers the cost of hiring consultants or other outside sources that perform services for the Town.

Publications – This line item includes any publications purchased by a given department. This can include reference books, copies of the State Code, copies of the Town Code, and any other publications related to a given department.

Salaries and Wages – This line item includes all base salaries paid to employees within a given department.

Supplies – This line item includes office supplies for a given department. This can include items such as pens, paper, printer ink, and other generic office supplies.

Telephone – Communications – This line item covers the cost of communications, to include, cell phones, office phones, and internet.

Travel and Training – This line item includes all cost associated with travel and training for the given department. Cost associated with travel and training can include meals, lodging, travel reimbursement, conference registration fees, and other related cost.

Vehicle Fuel – This line item covers the cost of gasoline and diesel fuel for vehicles operated within a given department.

Vehicle Repairs and Maintenance – This line item covers the routine maintenance and repairs on the vehicles within a given department.

Legislative Department

Audit – This line item includes the cost of the Town’s annual audit.

Election Expense – This line item includes all cost associated with the Town’s elections. This line item will only appear in the operating budget every other year due to the cycle of elections.

Legal Department

Legal Services – This line item includes payments to the Town Attorney for legal services provided to the Town of Windsor.

General Management Department

Bank Fees – This line item includes fees charged to the Town for credit card transactions, direct deposit, and any other fees charged to the Town by a financial institution.

Information Technology – This line item includes the cost of the annual subscription service for our accounting software, as well as the cost of a consultant to assist with the operation of our accounting software.

Vehicle Allowance – This line item provides the Manager with reimbursement for the use of his or her personal vehicle while conducting Town business.

Public Works & Property Maintenance

Building Repairs and Maintenance – This line item covers the cost of all routine maintenance and repairs to Town owned buildings and properties with the exception of any rental property.

Clothing – Uniforms – This line item covers the cost of clothing for our maintenance personnel.

Equipment Repairs and Maintenance – This line item covers the cost of any repairs and maintenance to equipment used within the public works department such as the lawnmowers, back hoe, or others.

Part-time – Temporary – This line item covers the cost of temporary help when needed. Temporary help may be needed during special circumstance events such as an employee being out of work due to injury, or unexpected and temporary events.

Street and Sidewalk Maintenance – This line item covers any repairs that are done to streets or sidewalks within the Town of Windsor. As the Town does not maintain any roadways within the Town, this is currently limited to repairs of sidewalks.

Street Lights – Utility Expense – This line item covers the cost of operating street lights within the Town of Windsor.

Utilities – This line item covers the cost of utilities for all Town owned buildings that serve a General Fund function.

Police Department

Community Relations – This line item includes events such as The Windsor Christmas Toy Drive which is sponsored by the Police Department and the Youth Auxiliary Program. It is also used to purchase items such as pens, citizen’s awards, children’s books, etc.

Investigations – This line item is used in regards to needs associated with extensive investigations such as but not limited to the purchase of narcotics or an investigation that requires items such as cars to be placed in secure locations.

K-9 Maintenance – Provides funding for food, veterinarian, and other costs associated with the Town’s K-9 program.

Water Fund

Indirect Cost – This line item reimburses the General Fund for services and goods that are provided to the Water Fund. For example, all copy paper used by the Town is purchased by the General Fund, as such; the Water Fund reimburses the General Fund for this expense. The cost of utilities for Town Hall and the maintenance shop, as well as other joint function services are split between the two funds, and the associated cost for the Water Fund appears in this line item.

Protection of Water System – This line item is a reimbursement to the General Fund for the protection of the water system. Our Police Department conducts regular checks of the water system to ensure its safety outside of regular business hours.

System Repairs and Maintenance – This line item covers the cost of maintaining and repairing our water system.

State/Lab Fees – This line item covers the cost of any state fees associated with operating the water system, as well as lab fees associated with testing requirements for the quality of our water.

Temporary Help – This line item covers the cost of any temporary help that may be needed due to a large water line break or other extenuating circumstance.

Operating Budget
2023-24 DRAFT
General Fund Revenues

	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Recommended	2023-24 Adopted
General Property Taxes					
Taxes on Real Property	\$ 215,000.00	\$ 220,496.04	\$ 303,500.00	\$ 306,535.00	
Taxes on Mobile Homes	6,000.00	7,803.91	6,000.00	6,000.00	
Taxes on Personal Property	110,000.00	124,194.98	150,000.00	155,000.00	
PPTRA Funding	19,525.00	19,527.44	19,525.00	19,525.00	
Public Service Corporation Taxes	11,500.00	21,861.30	17,000.00	20,000.00	
Penalties & Interest on Delinquent Taxes	<u>5,000.00</u>	<u>20,826.81</u>	<u>5,000.00</u>	<u>5,000.00</u>	
Total	<u>\$ 367,025.00</u>	<u>\$ 414,710.48</u>	<u>\$ 501,025.00</u>	<u>\$ 512,060.00</u>	<u>\$ -</u>
Other Local Taxes					
Bank Franchise Tax	\$ 140,500.00	\$ 174,217.00	\$ 155,600.00	\$ 150,000.00	
Communication Tax/Cable Franchise Tax	50,000.00	47,744.02	45,000.00	42,500.00	
Cigarette Tax	71,250.00	85,500.00	100,000.00	100,000.00	
Local Sales Tax	130,000.00	163,868.65	140,000.00	160,000.00	
Meals Tax	420,000.00	529,763.87	480,000.00	550,000.00	
Utility Taxes	<u>90,000.00</u>	<u>99,117.06</u>	<u>90,000.00</u>	<u>95,000.00</u>	
Total	<u>\$ 901,750.00</u>	<u>\$ 1,100,210.60</u>	<u>\$ 1,010,600.00</u>	<u>\$ 1,097,500.00</u>	<u>\$ -</u>
Licenses					
Merchants & Other Licenses	\$ 120,000.00	\$ 140,619.73	\$ 130,000.00	\$ 140,000.00	
Motor Vehicle Licenses	<u>43,000.00</u>	<u>60,089.77</u>	<u>45,000.00</u>	<u>50,000.00</u>	
Total	<u>\$ 163,000.00</u>	<u>\$ 200,709.50</u>	<u>\$ 175,000.00</u>	<u>\$ 190,000.00</u>	<u>\$ -</u>

**Operating Budget
2023-24 DRAFT
General Fund Revenues**

	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Recommended	2023-24 Adopted
Revenues from the Commonwealth					
Police HB 599 Funding	\$ 63,713.00	\$ 63,719.00	\$ 70,500.00	\$ 70,500.00	
Litter Control Grant	1,200.00	2,054.00	2,463.00	2,400.00	
Fire Program Grant	15,000.00	15,000.00	15,000.00	15,000.00	
American Rescue Plan Act (ARPA) Funds*		1,033,658.63	2,010,368.10	1,816,852.00	
<i>Noncategorical aid:</i>					
Mobile Home Titling Taxes	4,500.00	4,107.00	4,500.00	1,500.00	
Total	\$ 84,413.00	\$ 1,118,538.63	\$ 2,102,831.10	\$ 1,906,252.00	\$ -
Fines					
Traffic Fines	90,000.00	59,647.97	\$ 60,000.00	\$ 60,000.00	
E-Summons				\$ 2,400.00	
Total	\$ 90,000.00	\$ 59,647.97	\$ 60,000.00	\$ 62,400.00	\$ -
Miscellaneous Revenues					
Administrative Collection Fee	\$ 5,000.00	\$ 15,354.64	\$ 10,000.00	\$ 15,000.00	
Cemetery Plot Sales	1,000.00	10,000.00	2,000.00	2,000.00	
Credit Card Convenience Fee	1,000.00	1,834.17	1,000.00	1,500.00	
Grants			-		
Interest Earned	13,000.00	5,963.26	6,000.00	75,000.00	
Other Miscellaneous Revenues	8,000.00	59,777.43	8,000.00	10,000.00	
Reimbursement from Water Fund - Indirect Costs	82,790.00	82,790.00	82,250.00	70,700.00	
Reimbursement from Water Fund - Salaries	235,241.19	235,241.00	279,243.06	308,794.38	
Fund Balance (Proffers**)	428,000.00	428,000.00	114,000.00	100,000.00	
Zoning Fees	4,000.00	3,050.00	3,000.00	3,000.00	
Total	\$ 778,031.19	\$ 842,010.50	\$ 505,493.06	\$ 585,994.38	\$ -
Total All Revenues	\$ 2,384,219.19	\$ 3,735,827.68	\$ 4,354,949.16	\$ 4,354,206.38	\$ -

* American Rescue Plan Act Funds

** Proffers from Holland Meadows Sidewalk

Legislative

Town Council is the legislative and policy making body of the Town government. It is vested with all the authority specified by the State Constitution, applicable State laws, and the Town Charter. Council takes action by the adoption of ordinances, resolutions, or motions.

The citizens of the Town of Windsor elect the Mayor and the six members of Council in elections that take place every two years in November – the even numbered years. The Mayor and Council serve four-year terms that overlap.

The following is a listing of the Mayor and members of Council:

George Stubbs	Mayor
Randy Carr	Vice Mayor
David Adams	Councilman
Walter Bernacki	Councilman
Gibbie Dowdy	Councilman
Jake Redd	Councilman
Marlin Sharp	Councilman

**Operating Budget
2023-34 DRAFT
General Fund Expenditures**

	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Recommended	2023-24 Adopted
Legislative					
Mayor & Council Members					
Compensation	\$ 9,600.00	\$ 8,400.00	\$ 9,600.00	\$ 19,200.00	
Advertising	-	-	-	-	
Audit	16,300.00	16,300.00	16,750.00	20,500.00	
Election Expense	-	-	-	600.00	
Travel and Training	6,000.00	-	5,750.00	6,000.00	
Special Meetings	750.00	131.37	750.00	750.00	
Total Legislative	\$ 32,650.00	\$ 24,831.37	\$ 32,850.00	\$ 47,050.00	\$ -

Legal

The Town Attorney is the legal advisor to the Town Council, the Town Manager, the Windsor Planning Commission, and the various departments and committees of the Town. Fred D. Taylor is the Town Attorney, and he provides the Town legal advice, counsel, and other legal services. His duties include, but are not limited to the following:

- Representing the Town in litigation and in court proceedings
- Preparing pleadings and legal briefs
- Researching federal, state, and local laws and their application to the Town
- Conducting title searches, certifying titles, and handling closings
- Representing the Town in those negotiations requiring legal counsel
- Preparing contracts, leases, franchises, and other legal documents for the Town
- Rendering legal advice on a daily basis to the offices and departments of the Town
- Attending meetings of Council and the Planning Commission and other meetings when requested by the Mayor, Town Manager, or appropriate officials
- Meeting periodically with the Isle of Wight County Attorney and the Smithfield Town Attorney

**Operating Budget
2023-24 DRAFT
General Fund Expenditures**

	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Recommended	2023-24 Adopted
Legal					
Legal Services	\$ 30,000.00	\$ 20,860.00	\$ 30,000.00	\$ 50,000.00	
Dues and Subscriptions	350.00	125.00	350.00	350.00	
Publications	300.00	-	300.00	300.00	
Supplies	100.00	-	100.00	100.00	
Travel and Training	500.00	-	500.00	500.00	
Total Legal	\$ 31,250.00	\$ 20,985.00	\$ 31,250.00	\$ 51,250.00	\$ -

General Management

This portion of the 2023-24 General Fund expenditures includes the Town Manager, the Town Clerk, the Town Treasurer, and the general administrative and financial operations of the Town. It is the Town's "front office" operations.

Town Manager

The Town Council appoints the Town Manager, and the Town Manager serves as the Town's chief executive officer. William Saunders is the Town Manager. He serves at the pleasure of the Town Council.

The Town Manager is responsible for implementing the policies established by Town Council and for the general administration of the Town. His duties include, but are not limited to the following:

- Preparation of the Town's annual operating and capital budgets and the capital improvements plan, and the submission of these documents to Town Council for its consideration and final approval
- Providing Town Council with recommendations on programs, policies, and services for Council's consideration
- The enforcement of the Town Code and all other ordinances enacted by the Town Council
- Providing the Planning Commission and other Town boards and commissions advice and support
- Attendance and participation in Town Council meetings
- Serves as the Town's chief financial officer

Town Clerk

- The Town Council appoints the Town Clerk. Terry Whitehead is the Town Clerk. As the Town Clerk, she is responsible for maintaining the Town's official records and the records retention schedule for all of the Town's records. Specifically, she is responsible for maintaining the records of the Town Council. As such, she is responsible for attending the meetings of Council, preparing the minutes of all Council meetings, and maintaining

the original copies of all ordinances and resolutions adopted by Town Council. She is also responsible for setting up new water accounts and the accurate billing and collection of water bills

Town Treasurer

The Town Council appoints the Town Treasurer. Cheryl McClanahan is the Town Treasurer. As the Town Treasurer, she is responsible for the collection and custody of all monies paid to the Town. She is responsible for accounting for these monies and preparing the disbursements of Town funds. She also invests idle Town funds and manages the Town's cash flow. Her duties include, but are not limited to, the following:

- The accurate billing and collection of real estate and personal property taxes
- The collection of delinquent real estate and personal property taxes
- The monthly reconciliation of the Town's ledgers
- The monthly reconciliation of the Town's bank statements
- The accounting of all of the Town's funds and expenditures
- The secure custody of the Town's monies

The office also includes an Assistant Treasurer. Jeannie Lowe is the Assistant Treasurer. She assists the Town Treasurer and other Town Staff as needed.

<i>Operating Budget 2023-24 DRAFT General Fund Expenditures</i>	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Recommended	2023-24 Adopted
General Management					
Salaries and Wages	\$ 232,583.29	\$ 240,078.88	\$ 239,883.52	\$ 251,877.47	
Overtime	500.00	-	500.00	500.00	
Part Time	5,000.00	-	5,000.00	5,000.00	
Non-compensation Expenses					
FICA	14,420.16	15,302.31	14,872.78	15,616.40	
Medicare	3,372.46	3,578.76	3,478.31	3,652.22	
Health Insurance	41,264.00	41,075.52	45,297.36	49,251.84	
Retirement	11,629.16	13,936.12	14,920.75	41,836.85	
Life Insurance	4,646.84	3,151.68	4,814.44	3,825.16	
Deferred Compensation				1,906.38	
Va. Employment Commission	-	436.45	-	465.00	
Advertising	4,000.00	1,406.89	4,000.00	4,000.00	
Bank Fees		180.83	-	250.00	
Dues and Subscriptions	4,000.00	4,172.00	5,000.00	5,500.00	
DMV Stop Fee		25.00		500.00	
Equipment	3,500.00	1,389.46	3,500.00	3,500.00	
Equipment Rental	6,000.00	5,166.12	6,000.00	6,000.00	
Information Technology	66,000.00	64,320.95	66,000.00	70,000.00	
Maintenance Contracts	4,000.00	1,248.80	3,000.00	3,000.00	
Postal Services	6,000.00	7,960.64	7,500.00	7,500.00	
Professional Services	20,000.00	13,479.09	20,000.00	20,000.00	
Publications	750.00	23.31	750.00	500.00	
Supplies	8,000.00	9,288.82	8,000.00	8,000.00	
Telephone-Communications	7,500.00	6,735.07	7,500.00	7,500.00	
Travel and Training	15,000.00	3,567.77	14,000.00	14,000.00	
Vehicle Allowance	4,800.00	3,600.00	4,000.00	4,000.00	
<i>Total General Management</i>	<u>\$ 462,965.91</u>	<u>\$ 440,124.47</u>	<u>\$ 478,017.16</u>	<u>\$ 528,181.32</u>	<u>\$ -</u>

Planning and Community Development

Purpose

To protect the public health, safety, and well being of the citizens and increase the economy and property values of the Town of Windsor through the enforcement of the Town's zoning and subdivision ordinances and with thoughtful planning for the Town's future.

Responsibilities

- Review and Issue zoning permits and coordinate the erosion and sediment control/storm-water management process with Isle of Wight County.
- Enforce the zoning ordinance, and conduct codes compliance for inoperative motor vehicles, tall grass and other violations of the code of the Town of Windsor.
- Investigate violations and complaints.
- Review zoning text amendment, rezoning, conditional use permit, variance, and subdivision applications and inform the citizens of Windsor, Board of Zoning Appeals, Planning Commission and Town Council in regards to the pertinent requests.
- Maintain the Town's GIS data and maps.
- Protect public health and safety through the application of zoning and subdivision ordinances.
- Assist the Economic Development Authority in its various activities to promote the economic interests of the Town.

- **Fiscal Year 2023-24 Objectives**

- Continue to protect public health safety and well being through the appropriate planning for the Town's future.
- Increase cooperative enforcement of zoning ordinance and other Town Codes.
- Continue to review and recommend revisions to the Town's Ordinances as well as administrative procedures and forms to improve the Town's processes to make them clearer to the public and create a more efficient Department. Coordinate with various departments of Isle of Wight County and Hampton Roads Planning District Commission to improve economic development and environment policies within the Town.
- Assist the Economic Development Authority and Town Council in the orderly development of the Town.
- Identify Town business needs, and develop plan to attract new businesses.
- Initiate a review and update of the Comprehensive Plan.

**Operating Budget
2023-24 DRAFT**

General Fund Expenditures

	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Recommended	2023-24 Adopted
Planning & Community Development					
Compensation - Planning Commission	\$ 2,200.00	\$ 2,200.00	\$ 2,200.00	\$ 2,200.00	
Salaries and Wages	50,000.00	45,451.94	48,960.00	51,408.00	
Non-compensation Expenses					
FICA	3,100.00	663.07	3,035.52	3,187.30	
Medicare	725.00	155.07	709.92	745.42	
Health Insurance	11,824.00	1,454.00	9,696.00	10,560.00	
Retirement	2,500.00	417.60	3,045.31	8,281.83	
Life Insurance	655.00	107.20	656.06	688.87	
Deferred Compensation				272.46	
Voluntary 527 Match				272.46	
Advertising	2,000.00	145.10	2,000.00	2,000.00	
Dues and Subscriptions	250.00	-	250.00	250.00	
Professional Services	1,000.00	-	1,000.00	1,000.00	
Publications	100.00	-	100.00	100.00	
Supplies	250.00	249.50	250.00	500.00	
Telephone-Communications	400.00	80.76	400.00	400.00	
Travel and Training	3,000.00	1,806.16	3,000.00	4,000.00	
Vehicle Fuel	300.00	283.87	500.00	500.00	
Vehicle Repairs and Maintenance	800.00	533.00	800.00	1,000.00	
Total Planning	\$ 79,104.00	\$ 53,547.27	\$ 76,602.81	\$ 87,366.33	\$ -

Public Works

The Town's Public Works operation is responsible for maintaining all of the Town's physical and fixed assets. With a staff of two full-time employees, two part-time employees, and one seasonal, part-time employee, they divide their time between General Fund operations and Water Fund operations. This budget proposes to convert one of the part-time positions to full-time for an apprentice position for the water system.

They are responsible for the Town's public grounds and Town-owned buildings, including routine repair, maintenance, and janitorial services. Although the Virginia Department of Transportation (VDOT) maintains the streets and highways within the Town's limits, the Town's Public Works staff is responsible for the maintenance and repair of all of the Town's sidewalks. They also clean up streets of trash and debris.

Because the Town's Public Works employees must split their duties among the two operating funds, they carefully schedule their work so that General Fund public works activities get accomplished on time while – at the same time – ensuring the safe and efficient operation of the Town's water system – including the reading and repair of water meters.

**Operating Budget
2023-24 DRAFT
General Fund Expenditures**

	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Recommended	2023-24 Adopted
Public Works & Property Maintenance					
Salaries and Wages	\$ 164,843.45	\$ 139,963.61	\$ 211,940.14	\$ 217,437.13	
Overtime	500.00	-	500.00	500.00	
Part-time - Temporary	-	-	-	-	
Non-compensation Expenses					
FICA	10,220.29	7,814.14	13,140.29	13,481.10	
Medicare	2,390.23	1,827.49	3,073.13	3,152.84	
Health Insurance	26,622.40	26,346.72	45,525.48	42,303.36	
Retirement	5,242.17	5,472.84	9,450.68	25,924.56	
Life Insurance	1,373.45	1,404.72	2,036.00	2,109.66	
Building Repairs and Maintenance	10,000.00	10,863.14	10,000.00	10,000.00	
Clothing - Uniforms	600.00	200.00	600.00	600.00	
Equipment	3,500.00	-	3,500.00	3,500.00	
Equipment Rental	750.00	-	750.00	750.00	
Equipment Repairs and Maintenance	5,000.00	3,367.14	5,000.00	5,000.00	
Piping & Storm Drainage	5,000.00	-	5,000.00	5,000.00	
Street and Sidewalk Maintenance	10,000.00	3,255.57	10,000.00	10,000.00	
Street Lights - Utility Expense	30,000.00	32,818.61	33,000.00	35,000.00	
Utilities	13,000.00	9,636.82	10,000.00	10,000.00	
Vehicle Fuel	3,750.00	3,182.51	5,000.00	4,000.00	
Vehicle Repairs and Maintenance	1,000.00	115.88	1,000.00	2,000.00	
<i>Total Public Works & Property Maintenance</i>	<u>\$ 293,791.99</u>	<u>\$ 246,269.19</u>	<u>\$ 369,515.72</u>	<u>\$ 390,758.64</u>	<u>\$ -</u>

Police Department

Purpose/Responsibilities:

The Windsor Police Department is charged with providing law enforcement /criminal investigative and public safety functions throughout the corporate limits. The Windsor Police Department is a “Values” driven organization committed to excellence and will continue to partner with other law enforcement agencies, governmental organizations, community groups and residents to reduce and prevent criminal activity thereby making the Town of Windsor the best place in which to live, learn, play, visit and conduct business.

Activities/Services:

During calendar year 2022, the Windsor Police Department recorded and responded to approximately **1,184** dispatched and/or citizen initiated calls for service and approximately **23,605** officer initiated calls for service with the total calls for service reporting at approximately **24,789** calls.

During 2022 WPD made **41** arrests for Felony offenses and arrests for **120** Misdemeanor offenses. The increase in arrests can attributed to an increase in DUI arrests, sexual offense related arrests and large number of contacts with wanted persons. In the area of traffic enforcement WPD conducted **1,513** traffic stops and responded to and investigated **118** traffic accidents. In 2022 there were **zero** fatal traffic accidents within the Town limits.

The Windsor Police Department remains highly active in school and community programs and has continued our efforts to develop community partnerships that enhance crime prevention efforts in the Town as well as promoting a healthy and open dialogue based on trust with all of our residents. 2022 also saw yet another successful Christmas Toy Drive sponsored by WPD, this success would not be possible without our community partners. A big thank you to our friends and supporters at Toys for Tots, Farmers Bank and our distribution partner Community Harvest Outreach Inc.

Fiscal Year 2023-24 Objectives:

- LEXIPOL new online training and policy review with Daily Training Bulletins & Police One Academy for all officers.
- Continued training and review for all officers in the areas of De-escalation Tactics and Officer/Citizen Safety.
- Complete transition to new CAD/RMS/MCT programs by 365Labs.
- Application to VLEPSC for Accreditation and beginning self-assessment process for accreditation.
- Review and update of the new Policy Manual with LEXIPOL to assure it meets accreditation standards.

Operating Budget 2023-24 DRAFT General Fund Expenditures	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Recommended	2023-24 Adopted
Police					
Salaries and Wages	\$ 393,026.71	\$ 395,021.10	\$ 399,356.71	\$ 438,414.45	
Overtime	22,000.00	27,958.65	29,500.00	35,000.00	
Non-compensation Expenses					
FICA	24,367.66	24,705.96	24,760.12	27,181.70	
Medicare	5,698.89	5,778.03	5,790.67	6,357.01	
Health Insurance	79,668.80	72,991.28	87,643.20	95,272.32	
Retirement	19,651.34	20,856.16	19,665.97	72,820.64	
Life Insurance	5,148.65	5,029.76	5,351.38	5,874.75	
Advertising	500.00	-	500.00	500.00	
Community Relations	1,000.00	2,266.88	1,000.00	1,000.00	
Dues, Subscriptions, and Publications	1,250.00	991.81	1,250.00	1,250.00	
Equipment	10,000.00	15,366.97	10,000.00	11,000.00	
Grant - DMV	-	-	-	-	
Information Technology	3,545.24	-	3,545.24	3,550.00	
Investigations	1,000.00	120.00	1,000.00	1,000.00	
K-9 Maintenance	3,000.00	1,825.92	3,000.00	-	
Office Supplies	2,000.00	1,308.54	2,000.00	2,000.00	
Postage	-	-	-	-	
Telephone-Communications	12,250.00	12,935.99	12,250.00	12,250.00	
Travel and Training	14,000.00	7,121.35	14,000.00	14,000.00	
Vehicle Fuel / Tires	25,000.00	33,050.49	34,000.00	34,000.00	
Vehicle / Equipment Repairs and Maintenance	14,000.00	15,863.80	14,000.00	15,000.00	
E-Summons				2,400.00	
Building Operations					
Utilities	5,250.00	5,608.13	5,250.00	5,500.00	
Equipment Rental	2,000.00	1,893.62	2,000.00	2,000.00	
Maintenance Contracts	10,000.00	8,684.90	10,000.00	10,000.00	
Total Police	\$ 654,357.29	\$ 659,379.34	\$ 685,863.29	\$ 796,370.87	\$ -

**Operating Budget
2023-24 DRAFT
General Fund Expenditures**

	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Recommended	2023-24 Adopted
Cultural Events					
4th of July Celebration	\$ 6,750.00	\$ 1,546.00	\$ 6,750.00	\$ 7,500.00	
Christmas Holidays	200.00	-	200.00	200.00	
Other Events	7,500.00	5,353.47	7,500.00	7,500.00	
Total Cultural Events	<u>\$ 14,450.00</u>	<u>\$ 6,899.47</u>	<u>\$ 14,450.00</u>	<u>\$ 15,200.00</u>	<u>\$ -</u>
Economic Development					
Business Appreciation	\$ -	\$ -	\$ -		
Chamber of Commerce					
Dues and Subscriptions	3,500.00	3,500.00	3,500.00	3,500.00	
Activities	700.00	-	700.00	-	
Economic Development Authority	5,000.00	5,000.00	5,000.00	5,000.00	
Total Economic Development	<u>\$ 9,200.00</u>	<u>\$ 8,500.00</u>	<u>\$ 9,200.00</u>	<u>\$ 8,500.00</u>	<u>\$ -</u>
Fire Department					
Grant	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	
Total Fire Department	<u>\$ 15,000.00</u>	<u>\$ 15,000.00</u>	<u>\$ 15,000.00</u>	<u>\$ 15,000.00</u>	<u>\$ -</u>
Refuse Collection					
Residential Collection	\$ 95,000.00	\$ 89,790.45	\$ 95,000.00	\$ 97,250.00	
Total Refuse Collection	<u>\$ 95,000.00</u>	<u>\$ 89,790.45</u>	<u>\$ 95,000.00</u>	<u>\$ 97,250.00</u>	<u>\$ -</u>

**Operating Budget
2023-24 DRAFT
General Fund Expenditures**

	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Recommended	2023-24 Adopted
Capital Projects					
Outfitted Police Vehicles	\$ 45,000.00	\$ 48,025.67	\$ 45,000.00	\$ -	
Streetlight Extensions	-	-	-	-	
Information Technology Upgrades*	5,000.00	-	5,000.00	5,000.00	
GIS System Improvements*	5,000.00	-	5,000.00	5,000.00	
Comprehensive Plan Update*	25,000.00	-	25,000.00	35,000.00	
Backhoe** / *	-	-	100,000.00	125,064.65	
Stormwater Projects*		-	50,000.00	250,000.00	
Police Department Technology*	10,000.00	21,799.16	10,000.00	10,000.00	
Body Worn Camera Replacement	5,250.00	5,250.00	5,250.00	5,250.00	
Sidewalk Construction	10,000.00	-		25,000.00	
Town Center Roof Replacement	300,000.00	302,274.34	-	-	
Town Center Roof Debt Service	36,000.00	35,866.00	36,000.00	36,000.00	
Town Center Gym Window Replacement*				35,000.00	
Windsor Woods Sewer Grant Match*				100,000.00	
Broadband Expansion Grant Match*				60,000.00	
Public Works Truck (3/4 ton)*				70,000.00	
Water System ARPA Projects*			1,768,242.10	1,025,000.00	
Space Needs Sinking Fund Expense	100,000.00	-	100,000.00	100,000.00	
Total Capital Projects	\$ 541,250.00	\$ 413,215.17	\$ 2,149,492.10	\$ 1,886,314.65	\$ -
Non-departmental					
Contingency	\$ 50,000.00	\$ 130.40	\$ 25,000.00	\$ 49,203.22	
Vacation Buy Back	12,500.00	11,278.92	12,832.08	12,500.00	
Public Safety / Essential Worker Bonuses*		17,500.00	55,000.00	27,500.00	
Enhanced Benefits for LEOs (1.85% mult.)*			72,126.00	72,126.00	
Contribution to Library	1,200.00	1,200.00	1,200.00	1,200.00	
Contribution to W. Tidewater Free Clinic				2,400.00	
Contribution to TRIAD	1,000.00	1,000.00	1,000.00	1,000.00	
Contributions to Town Center*	20,500.00	20,500.00	20,000.00	20,000.00	
Insurance	60,000.00	59,574.00	62,500.00	75,000.00	
Other ARPA Projects*				77,161.35	
Payments to Other Governments	110,000.00	113,091.88	140,000.00	165,000.00	
Total Non-departmental	\$ 255,200.00	\$ 224,275.20	\$ 389,658.08	\$ 430,964.57	\$ -
Total All Expenditures	\$ 2,484,219.19	\$ 2,113,026.48	\$ 4,346,899.16	\$ 4,354,206.38	\$ -

Organizational Chart and Pay and Compensation Plan

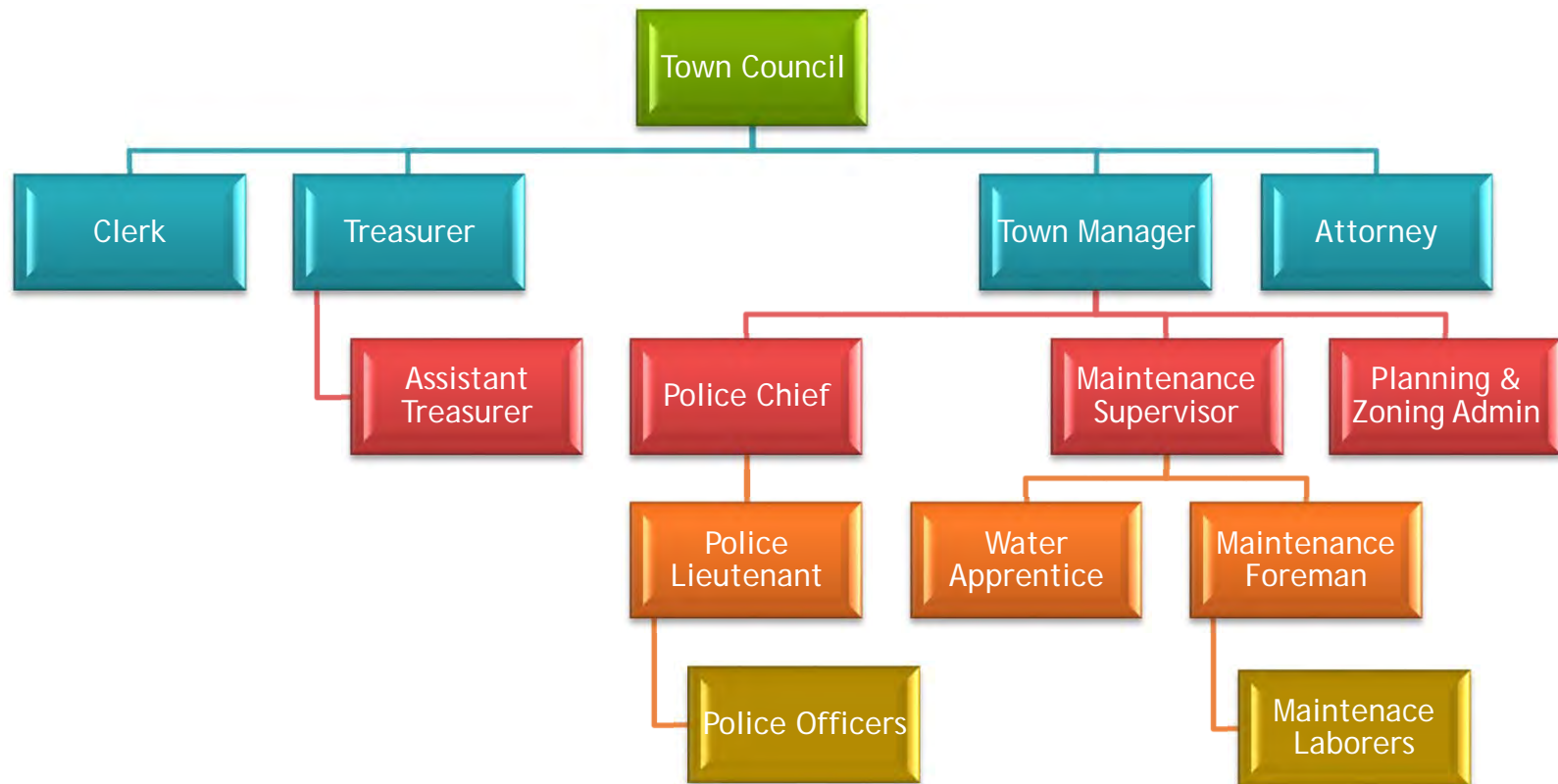
Attached is the Town's Organizational Chart and its Pay and Compensation Plan.

It is important for any organization, either public or private, to have a pay and compensation plan. Such a plan establishes internal equity among the various jobs within the organization. In considering the knowledge, skill, and experience that each position requires, the pay and compensation plan establishes fairness among the ranking of the various job positions. The pay and compensation plan also ensures that the salaries reflect the relative value of each job to the organization. In addition to ensuring internal fairness, an organization's pay and compensation plan should be externally competitive with those in the market place. This pay and compensation plan is based on a 2020 salary and pay plan performed for the Town of Windsor by Bakertilly.

It is essential that all organizations have a pay and compensation plan.

The following charts are the Town's pay and compensation plan and organizational chart for Fiscal Year 2023-24.

Town of Windsor Organizational Chart



**Classification Plan
Position Grades**

Position Title	Grade
Maintenance Worker (Full-time)	9
Water Apprentice	11
Assistant Treasurer	11
Maintenance Foreman	12
Town Clerk	15
Police Officer	15
Police Detective	17
Zoning Administrator	17
Maintenance Supervisor	18
Town Treasurer	20
Police Lieutenant	23
Police Chief	29

**Classification Plan
Pay Grades**

Grade	Salary Range		
	Min	Mid	Max
1	\$20,440.00	\$25,550.00	\$30,660.00
2	\$21,462.00	\$26,827.50	\$32,193.00
3	\$22,535.10	\$28,168.88	\$33,802.65
4	\$23,661.86	\$29,577.32	\$35,492.78
5	\$24,844.95	\$31,056.18	\$37,267.42
6	\$26,087.20	\$32,608.99	\$39,130.79
7	\$27,391.55	\$34,239.44	\$41,087.33
8	\$28,761.13	\$35,951.42	\$43,141.70
9	\$30,199.19	\$37,748.99	\$45,298.78
10	\$31,709.15	\$39,636.44	\$47,563.72
11	\$33,294.61	\$41,618.26	\$49,941.91
12	\$34,959.34	\$43,699.17	\$52,439.00
13	\$36,707.30	\$45,884.13	\$55,060.95
14	\$38,542.67	\$48,178.34	\$57,814.00
15	\$40,469.80	\$50,587.25	\$60,704.70
16	\$42,493.29	\$53,116.61	\$63,739.94
17	\$44,617.96	\$55,772.45	\$66,926.93
18	\$46,848.85	\$58,561.07	\$70,273.28
19	\$49,191.30	\$61,489.12	\$73,786.95
20	\$51,650.86	\$64,563.58	\$77,476.29
21	\$54,233.41	\$67,791.76	\$81,350.11
22	\$56,945.08	\$71,181.34	\$85,417.61
23	\$59,792.33	\$74,740.41	\$89,688.49
24	\$62,781.95	\$78,477.43	\$94,172.92
25	\$65,921.04	\$82,401.30	\$98,881.56
26	\$69,217.09	\$86,521.37	\$103,825.64
27	\$72,677.95	\$90,847.44	\$109,016.92
28	\$76,311.85	\$95,389.81	\$114,467.77
29	\$80,127.44	\$100,159.30	\$120,191.16
30	\$84,133.81	\$105,167.26	\$126,200.72
31	\$88,340.50	\$110,425.63	\$132,510.75
32	\$92,757.53	\$115,946.91	\$139,136.29
33	\$97,395.40	\$121,744.25	\$146,093.11
34	\$102,265.17	\$127,831.47	\$153,397.76
35	\$107,378.43	\$134,223.04	\$161,067.65

Grade	Hourly Rate Range		
	Min	Mid	Max
1	\$9.83	\$12.28	\$14.74
2	\$10.32	\$12.90	\$15.48
3	\$10.83	\$13.54	\$16.25
4	\$11.38	\$14.22	\$17.06
5	\$11.94	\$14.93	\$17.92
6	\$12.54	\$15.68	\$18.81
7	\$13.17	\$16.46	\$19.75
8	\$13.83	\$17.28	\$20.74
9	\$14.52	\$18.15	\$21.78
10	\$15.24	\$19.06	\$22.87
11	\$16.01	\$20.01	\$24.01
12	\$16.81	\$21.01	\$25.21
13	\$17.65	\$22.06	\$26.47
14	\$18.53	\$23.16	\$27.80
15	\$19.46	\$24.32	\$29.18
16	\$20.43	\$25.54	\$30.64
17	\$21.45	\$26.81	\$32.18
18	\$22.52	\$28.15	\$33.79
19	\$23.65	\$29.56	\$35.47
20	\$24.83	\$31.04	\$37.25
21	\$26.07	\$32.59	\$39.11
22	\$27.38	\$34.22	\$41.07
23	\$28.75	\$35.93	\$43.12
24	\$30.18	\$37.73	\$45.28
25	\$31.69	\$39.62	\$47.54
26	\$33.28	\$41.60	\$49.92
27	\$34.94	\$43.68	\$52.41
28	\$36.69	\$45.86	\$55.03
29	\$38.52	\$48.15	\$57.78
30	\$40.45	\$50.56	\$60.67
31	\$42.47	\$53.09	\$63.71
32	\$44.59	\$55.74	\$66.89
33	\$46.82	\$58.53	\$70.24
34	\$49.17	\$61.46	\$73.75
35	\$51.62	\$64.53	\$77.44

Water Fund

This is the 2023-24 operating budget for the Water Fund.

The Town of Windsor operates its water system as an enterprise fund in which the water fund revenues are used to fund the operation, maintenance and debt service of the system. For 2023-24, the General Fund will not subsidize this fund's operations either directly or indirectly. However, American Rescue Plan Act funds will be used for the funding of capital projects.

The Town Manager's budget message at the beginning of this document contains important, detailed information about the 2023-24 Water Fund operating budget, and this narrative will not duplicate that information.

This budget maintains the current water rate of \$8.25 per 1,000 gallons.

**Operating Budget
2023-24 DRAFT
Water Fund**

	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Recommended	2023-24 Adopted
Revenues					
Water Sales	\$ 570,000.00	\$ 561,962.07	\$ 606,775.00	\$ 615,000.00	
Tap, Connection & Other Fees	35,000.00	6,284.49	35,000.00	36,000.00	
Interest Earned	5,000.00	2,324.96	5,000.00	20,000.00	
Funds From The Commonwealth*	-	8,129.51	790,000.00	1,025,000.00	
Prior Year Fund Balance	<u>620,000.00</u>	<u>620,000.00</u>	<u>15,000.00</u>	<u>-</u>	
Total Revenues	<u>1,230,000.00</u>	<u>\$ 1,198,701.03</u>	<u>\$ 1,451,775.00</u>	<u>\$ 1,696,000.00</u>	<u>\$ -</u>

* American Rescue Plan Act Funds

**Operating Budget
2023-24 DRAFT
Water Fund**

	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Recommended	2023-24 Adopted
Expenditures					
Operating & Maintenance (O&M)					
Salaries	\$ 235,241.00	\$ 235,241.00	\$ 279,243.06	\$ 307,179.63	
Advertising	200.00	-	200.00	500.00	
Clothing - Uniforms	600.00	-	600.00	600.00	
Dues and Subscriptions	800.00	722.00	800.00	800.00	
Equipment	5,000.00	1,318.15	5,000.00	5,000.00	
Equipment Repairs and Maintenance	6,000.00	6,236.15	6,000.00	6,000.00	
Equipment Rental	500.00	-	500.00	500.00	
Maintenance Contracts	30,000.00	26,812.34	30,000.00	35,000.00	
Meters	-	-	-	-	
Professional Fees	3,000.00	680.70	3,000.00	3,000.00	
Publications	200.00	-	200.00	200.00	
System Repairs and Maintenance	20,000.00	22,151.99	20,000.00	25,000.00	
State/Lab Fees	4,000.00	3,193.21	4,000.00	4,000.00	
Telephone - Communications	1,950.00	3,625.44	4,000.00	4,500.00	
Part Time/Temporary Help	1,000.00	-	1,000.00	1,000.00	
Travel and Training	2,250.00	282.96	2,250.00	3,500.00	
Utilities	23,000.00	18,533.43	23,000.00	23,000.00	
Fuel	8,000.00	4,935.69	7,500.00	7,000.00	
Vehicle Maintenance and Repair	1,000.00	734.23	1,000.00	2,000.00	
Payments to General Fund					
Indirect Cost	67,790.00	67,790.00	82,250.00	70,700.00	
Protection of Water System	15,000.00	15,000.00	15,000.00	15,000.00	
Total O&M	<u>\$ 425,531.00</u>	<u>\$ 407,257.29</u>	<u>\$ 485,543.06</u>	<u>\$ 514,479.63</u>	<u>\$ -</u>

**Operating Budget
2023-24 DRAFT
Water Fund**

	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Recommended	2023-24 Adopted
Depreciation					
Depreciation	\$ 59,469.00	\$ 92,318.00	\$ 81,231.94	\$ 61,520.37	
Total Depreciation	<u>\$ 59,469.00</u>	<u>\$ 92,318.00</u>	<u>\$ 81,231.94</u>	<u>\$ 61,520.37</u>	<u>\$ -</u>
Debt Service					
USDA Loan - Principal and Interest	\$ 55,000.00	\$ 17,590.12	\$ 55,000.00	\$ 55,000.00	
New USDA Loan - Principal and Interest	<u>35,000.00</u>	<u>18,187.19</u>	<u>40,000.00</u>	<u>40,000.00</u>	
Total Debt Service	<u>\$ 90,000.00</u>	<u>\$ 35,777.31</u>	<u>\$ 95,000.00</u>	<u>\$ 95,000.00</u>	<u>\$ -</u>
Capital					
Duke Street/Virginia Avenue Project*	\$ 620,000.00	\$ 4,720.20	\$ 750,000.00	\$ 740,000.00	
Water Main - Rescue Squad to B Ave.*				\$ 250,000.00	
Project Engineering and Design*	-	-	25,000.00	15,000.00	
Water Meter Replacement*	25,000.00	-	5,000.00	10,000.00	
Water Main Replacement*	<u>10,000.00</u>	<u>-</u>	<u>10,000.00</u>	<u>10,000.00</u>	
Total Capital	<u>\$ 655,000.00</u>	<u>\$ 4,720.20</u>	<u>\$ 790,000.00</u>	<u>\$ 1,025,000.00</u>	<u>\$ -</u>
Total All Expenditures	<u>\$ 1,230,000.00</u>	<u>\$ 540,072.80</u>	<u>\$ 1,451,775.00</u>	<u>\$ 1,696,000.00</u>	<u>\$ -</u>

* American Rescue Plan Act Funds

Space Needs Fund

This is the 2023-24 operating budget for the Space Needs Fund.

This Fund was established to allow the Town to set aside funds for the future facility and space needs of the Town of Windsor.

This Fund is funded from the Town of Windsor's General Fund.

**Operating Budget
2023-24 DRAFT
Space Needs Fund**

	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Recommended	2023-24 Adopted
Revenues					
Transfer from General Fund	\$ -	\$ -	\$ 100,000.00	\$ 100,000.00	
Interest Earned	500.00	6.60	100.00	5,000.00	
Fund Balance	24,500.00	-	-	-	
Total Revenues	\$ 25,000.00	\$ 6.60	\$ 100,100.00	\$ 105,000.00	\$ -

	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Recommended	2023-24 Adopted
Expenditures					
Professional Services	\$ 25,000.00	\$ -	\$ 25,000.00	\$ 25,000.00	
Future Needs	-	-	75,100.00	80,000.00	
Total All Expenditures	\$ 25,000.00	\$ -	\$ 100,100.00	\$ 105,000.00	\$ -

Windsor Town Center Fund

This is the 2023-24 operating budget for the Windsor Town Center Fund.

The Windsor Town Center is a joint venture between Isle of Wight County and the Town of Windsor. The Town of Windsor leases the building from the Isle of Wight County School Board. Isle of Wight County Parks and Recreation operate a variety of recreational programs and camps out of the facility. The facility is also available to the public for rentals.

The Center is governed by the Windsor Town Center Advisory Board and is funded by the Town of Windsor, Isle of Wight County, user fees, and donations.

**Operating Budget
2023-24 DRAFT
Town Center Fund**

	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Recommended	2023-24 Adopted
Revenues					
Transfer from General Fund*	\$ 20,500.00	\$ 20,500.00	\$ 20,000.00	\$ 20,000.00	
Contribution from IOW	-	-	-	-	
Rental Income	5,000.00	6,291.25	10,000.00	10,500.00	
Fund Balance	20,000.00	20,000.00	20,000.00	20,000.00	
Total Revenues	\$ 45,500.00	\$ 46,791.25	\$ 50,000.00	\$ 50,500.00	\$ -

	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Recommended	2023-24 Adopted
Expenditures					
Professional Services	\$ 5,000.00	\$ 4,564.50	\$ 10,000.00	\$ 10,000.00	
Utilities	25,000.00	25,790.18	25,000.00	25,000.00	
Supplies	2,000.00	1,287.93	2,000.00	2,000.00	
Equipment	2,000.00	-	1,500.00	1,500.00	
Staffing	1,500.00	405.25	1,500.00	2,000.00	
Repairs & Maintenance	10,000.00	6,197.56	10,000.00	10,000.00	
Future Needs	-	-	-	-	
Total All Expenditures	\$ 45,500.00	\$ 38,245.42	\$ 50,000.00	\$ 50,500.00	\$ -

* American Rescue Plan Act Funds

Five-year Capital Improvements Plan

The following is the proposed Capital Improvements Plan (CIP) for the five-year period covered by fiscal years 2024 through 2028.

A capital expenditure is an outlay of significant value that results in the acquisition of or addition to, a capital or fixed asset. The CIP is not a “wish list,” but it is a near-term, multi-year plan for undertaking and financing capital expenditures and projects. In developing the CIP, the municipal government must consider its ability to fund the plan.

**Capital Improvement Plan
FY 2024-2028**

General Fund (Draft-04-20-2023)	FY24	FY25 <i>Proposed</i>	FY26 <i>Proposed</i>	FY27 <i>Proposed</i>	FY28 <i>Proposed</i>	General Fund FY24	State / Federal Funds	Fund Balance FY24	Other Sources FY24	Five Year Total
General Operations										
Future Development & Space Needs	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000				\$ 500,000
Town Center Roof Debt Service	\$ 36,000	\$ 36,000				\$ 36,000				\$ 72,000
Town Center Window Replacement*	\$ 35,000						\$ 35,000			\$ 35,000
IT Upgrades*	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000		\$ 5,000			\$ 25,000
										\$ 632,000
Planning										
GIS System Improvements*	\$ 5,000						\$ 5,000			\$ 5,000
Comprehensive Plan Update*	\$ 35,000						\$ 35,000			\$ 35,000
										\$ 40,000
Police										
Outfitted Police Vehicles	\$ -	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000					\$ 220,000
Police Technology*	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000		\$ 10,000			\$ 50,000
Body Worn Camera Replacement	\$ 5,250	\$ 5,250				\$ 5,250				\$ 10,500
										\$ 280,500
Public Works										
Street lighting extension in new areas		\$ 5,000		\$ 5,000						\$ 10,000
Sidewalk Construction	\$ 25,000		\$ 25,000		\$ 25,000	\$ 25,000				\$ 75,000
Pickup Truck (3/4 ton)*	\$ 70,000						\$ 70,000			\$ 70,000
Stormwater Projects*	\$ 250,000						\$ 250,000			\$ 250,000
Grant Match - Windsor Woods Sewer Pump Station*	\$ 100,000						\$ 100,000			\$ 100,000
Grant Match - Broadband Expansion*	\$ 65,000						\$ 65,000			\$ 65,000
Backhoe ** / *	\$ 125,065						\$ 125,065			\$ 125,065
										\$ 695,065
Cemetery										
Construction of Cemetery Parking Lot				\$ 35,000						\$ 35,000
										\$ 35,000
Total	\$ 866,315	\$ 216,250	\$ 195,000	\$ 210,000	\$ 195,000	\$ 166,250	\$ 700,065	\$ -	\$ -	\$ 1,682,565

* American Rescue Plan Act Funds

** Holland Meadows Proffers

**Capital Improvement Plan
FY 2024-2028**

Water Fund (Draft-04-20-2023)	FY24	FY25 <i>Proposed</i>	FY26 <i>Proposed</i>	FY27 <i>Proposed</i>	FY28 <i>Proposed</i>	Water Fund FY24	State Federal Funds	Fund Balance FY24	Other Sources FY24	Five Year Total
Water Meter Replacement*	\$ 10,000	\$ 10,000	\$ 10,000	\$ 5,000	\$ 5,000		\$ 10,000			\$ 40,000
Water Main / Service Line Replacement*	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000		\$ 10,000			\$ 50,000
Install 3000 l.f. of 8" water main and fire hydrants on Route 460 from the Burger King to the Town Limits					\$ 400,000					\$ 400,000
Upgrade 4" water main on Holland Lane install fire hydrants, and relocate water meters				\$ 150,000						\$ 150,000
Upgrade and extend 4" water mains on Taylor Avenue install fire hydrants, and relocate from under Farm Bureau Building			\$ 150,000							\$ 150,000
Install 8" water main on Route 460 from new main to Watson Avenue, upgrade and extend water mains and install fire hydrants on Watson Avenue*	\$ 15,000	\$ 250,000					\$ 15,000			\$ 265,000
Duke St. / Virginia Ave. Water Main Replacement Project	\$ 740,000						\$ 740,000			\$ 740,000
Relocate 2" Water Main under Windsor Supply, extend 8" Line from the Rescue Squad to B Avenue and install fire hydrants.*	\$ 250,000						\$ 250,000			\$ 250,000
Update Water Mapping and Masterplanning				\$ 25,000						\$ 25,000
Total	\$ 1,025,000	\$ 270,000	\$ 170,000	\$ 190,000	\$ 415,000	\$ -	\$ 1,025,000	\$ -	\$ -	\$ 2,070,000

* American Rescue Plan Act Funds

Ordinance and Resolutions

This section contains the various ordinances and resolutions that the Town Council should adopt in order to implement the 2023-24 operating budget and the five year capital improvements plan.

These documents consist of the following:

- A Resolution Approving And Adopting The Fiscal Year 2023-24 Operating Budget For The Town Of Windsor, Virginia And Appropriating The Requisite Funds For Said Budget
- An Ordinance Imposing And Levying Taxes Within The Town Of Windsor, Virginia Upon Real Property For The Fiscal Year Beginning July 1, 2023, And Ending June 30, 2024; And Upon Personal Property, Upon Public Service Corporation Real and Personal Property, Upon Machinery and Tools, And Upon Mobile Homes For The Calendar Year Beginning January 1, 2023, And Ending December 31, 2023.
- A Resolution Approving And Adopting The Five-Year Capital Improvements Plan (CIP) For The Period Covered By Fiscal Years 2023-24 Through 2027-28.
- An Ordinance Establishing The Water Rate Schedule For The Water System Owned And Operated By The Town Of Windsor, Virginia

RESOLUTION

A Resolution Approving And Adopting The Fiscal Year 2023-24 Operating Budget For The Town Of Windsor, Virginia And Appropriating The Requisite Funds For Said Budget

BE IT RESOLVED by the Council of the Town of Windsor, Virginia as follows:

Section 1. That the Town Council hereby approves and adopts the document entitled “*Town of Windsor, 2023-24 Operating Budget.*”

Section 2. In order to provide the requisite funds for said operating budget, the following sums are hereby appropriated from the following revenue sources to the following fund categories for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

A. Sums appropriated from:

Fund	Amount
General Fund Revenues	\$4,354,206.38
Water Fund Revenues	\$1,696,000.00
Space Needs Revenues	\$105,000.00
Town Center Revenues	\$50,500.00
<i>Total</i>	\$6,205,706.38

B. Sums appropriated to:

Fund	Amount
General Fund Expenditures	\$4,354,206.38
Water Fund Expenditures	\$1,696,000.00
Space Needs Expenditures	\$105,000.00
Town Center Expenditures	\$50,500.00
<i>Total</i>	\$6,205,706.38

Section 3. Said appropriations shall be in effect beginning July 1, 2023.

Section 4. The Town Manager is hereby directed and authorized to do all things necessary to implement said budget.

Section 5. This resolution shall be in effect on and after its adoption.

Adopted: June 13, 2023

A TRUE COPY, ATTEST:

Town Clerk

Approved as to form:

Town Attorney

RESOLUTION

A Resolution Approving And Adopting The Five-Year Capital Improvements Plan (CIP) For The Period Covered By Fiscal Years 2023-24 Through 2027-28

WHEREAS, in order to ensure that its capital projects are well planned, well designed, and fit within the Town’s financial capabilities, the Council of the Town of Windsor, Virginia annually adopts a five-year Capital Improvements Plan (CIP); and

WHEREAS, it is the Town Council’s desire to adopt said CIP.

NOW, THEREFORE, BE IT RESOLVED by the Council of the Town of Windsor, Virginia as follows:

Section 1. That the Town Council hereby approves and adopts the document entitled *Capital Improvements Plan for Fiscal Years 2024-2028*.

Section 2. This resolution shall be in effect on and after its adoption.

Adopted: June 13, 2023

A TRUE COPY, ATTEST:

Town Clerk

Approved as to form:

Town Attorney

ORDINANCE

An Ordinance Imposing And Levying Taxes Within The Town Of Windsor, Virginia Upon Real Property, And Upon Public Service Corporation Real Property For The Fiscal Year Beginning July 1, 2023, And Ending June 30, 2024; And Upon Personal Property, Upon Public Service Corporation Personal Property, Upon Machinery and Tools, And Upon Mobile Homes For The Calendar Year Beginning January 1, 2023, And Ending December 31, 2023.

BE IT ORDAINED by the Council of the Town of Windsor that for the support and operations of the Town government, the tax rate on all real property and all tangible personal property shall be as follows:

Section 1. Tax Rates

A. Real Estate

For the fiscal year beginning July 1, 2023 and ending June 30, 2024, upon all real estate and improvements thereon, not exempt from local taxation, there shall be a tax of No Dollars and Fourteen Cents (\$0.14) for every One Hundred Dollars (\$100.00) of the assessed value.

B. Public Service Corporations

For the fiscal year beginning July 1, 2023 and ending June 30, 2024, upon all real estate and improvements thereon of public service corporations not exempt from local taxation, there shall be a tax of No Dollars and Fourteen Cents (\$0.14) for every One Hundred Dollars (\$100.00) of assessed value; and for the calendar year beginning January 1, 2023 and ending December 31, 2023, upon all tangible personal property of every kind and description of public service corporations not exempt from local taxation, there shall be a tax of No Dollars and Fifty Cents (\$0.50) for every One Hundred Dollars (\$100.00) of assessed value.

C. Tangible Personal Property

For the calendar year beginning January 1, 2023 and ending December 31, 2023, upon all tangible personal property of every kind and description, not exempt from local taxation, there shall be a tax of No Dollars and Fifty Cents (\$0.50) for every One Hundred Dollars (\$100.00) of assessed value. This tax shall not apply to household goods and personal effects as set forth in Section 58.1-3504, *Code of Virginia*, if such goods and effects are owned and used by an individual or family or household incident to maintaining an abode.

D. Machinery and Tools

For the calendar year beginning January 1, 2023 and ending December 31, 2023, upon all machinery and tools used or employed by any person, firm or corporation in any trade or business, not exempt from local taxation, there shall be a tax of No Dollars and Twenty-Five Cents (\$0.25) for every One Hundred Dollars (\$100.00) of assessed value which shall be based upon the fair market value thereof.

E. Mobile Homes

For the calendar year beginning January 1, 2023 and ending December 31, 2023, upon all mobile homes, not exempt from local taxation, there shall be a tax of No Dollars and Fourteen Cents (\$0.14) for every One Hundred Dollars (\$100.00) of the assessed value.

F. Cigarette Tax

For the fiscal year beginning July 1, 2023 and ending June 30, 2024, upon the sale of all cigarettes in the Town of Windsor shall be tax of No Dollars and Forty Cents (\$0.40) per pack.

G. Meals Tax

For the fiscal year beginning July 1, 2023 and ending June 30, 2024, the meals tax rate shall be Six Percent (6.0%).

Section 2. Tax Payments

The above mentioned taxes, with the exception of the cigarette tax, meals tax, and real estate tax shall be due and payable on December 5, 2023; real estate tax shall be due and payable on June 5, 2024. A penalty of ten percent (10.0%) of the late payments of such tax shall be imposed for balances in arrears over One Hundred Dollars (\$100.00), a penalty of Ten Dollars (\$10.00) for those balances in arrears between Ten Dollars (\$10.00) and One Hundred Dollars (\$100.00), and a penalty equal to the balance in arrears for those balances in arrears under Ten Dollars (\$10.00). In addition to the penalty, the Town shall collect interest at the rate of ten percent (10.0%) per annum upon the principal and penalties of all such taxes not paid by the date due.

Section 3. Severance Clause

In the event that a court of competent jurisdiction declares any portion of this Ordinance invalid, then all remaining provisions shall remain in full force and effect.

Section 4. Effective Date

This ordinance shall be in effect on and after its adoption.

Adopted: _____

A TRUE COPY, ATTEST:

Town Clerk

Approved as to form:

Town Attorney

ORDINANCE

An Ordinance Establishing The Water Rate
Schedule For The Water System Owned And
Operated By The Town Of Windsor, Virginia

WHEREAS, Section 145-2. Schedule of water rates, of Code of the Town of Windsor, Virginia provides that the Council of the Town of Windsor shall, from time to time, set a schedule of water rates; and

WHEREAS, it is necessary for the Town Council to establish a new schedule of water rates to be in effect on and after July 1, 2023.

NOW, THEREFORE BE IT ORDAINED by the Council of the Town of Windsor as follows:

Section 1. Water Rates, Late Charges, Cut-off/Turn-on Fees, and Deposits

The following water rates are hereby established for the sale of water by the Town of Windsor, Virginia on and after July 1, 2023 (“*Town*” as used herein refers to the Town of Windsor, Virginia):

- A. All new water customers shall complete an *Application for Water Service* at the Town Hall, listing the customer’s name, street address of the unit to be served by water, the person responsible for the payment of the water bill, the billing address if different from the street address, and the effective date that the customer desires the Town to turn on the water service. The Town shall charge a turn-on fee of \$30.00, and this fee shall be non-refundable. The new water customer applicant shall provide the Town with a \$75.00 deposit. The Town shall refund to the water customer this deposit, without interest and less any amounts due to the Town, when water service is terminated. The new water customer shall pay to the Town all required fees and deposit prior to the Town turning on water service.
- B. The water rate applicable to all categories of water customers of the Town of Windsor who are within the boundaries of the town limits shall be \$8.25 per 1,000 gallons of water purchased by the customer; provided however, that no bi-monthly water bill shall be less than a minimum of \$28.88.
- C. The water rate applicable to all categories of water customers of the Town of Windsor who are outside of the boundaries of the town limits shall be \$8.75 per 1,000 gallons of water purchased by the customer; provided however, that no bi-monthly water bill shall be less than a minimum of \$30.63.
- D. The Town shall bill all of its water customers on a bi-monthly basis, and the bills are payable to the Town on the date presented, and the water customer must pay said bill

within thirty days of the billing date. If the bill is unpaid after its due date, then the Town shall apply a late charge of 10% of the amount of the bill or \$20.00 late charge, whichever is greater.

- E. After giving the water customer prior written notice, the Town shall cut-off water service to those water customers who are delinquent more than thirty-one days in paying their water bills. The Town shall charge the water customer a fee of \$30.00 for turning the water service either off or on. This fee shall increase to \$75.00 if the water is to be turned on after 4:00 p.m. on weekdays, and anytime the Town Office is closed. The water customer shall satisfy all outstanding water charges and fees prior to the Town turning back on the water service.
- F. If a renter vacates a commercial or residential dwelling unit and there is a water leak that causes water to flow through the Town’s water meter to the unit, then the Town shall not turn on water service for the new tenant until the leak is repaired and all outstanding water charges and fees are paid.
- G. Customers who desire to purchase bulk water from the Town shall establish a bulk water account with the Town prior to purchasing the bulk water. The Town shall sell bulk water at its Well Number One at a rate of \$8.25 per 1,000 gallons of water with a minimum charge of \$25.00.

Section 2. Facility Fee

For those persons desiring a new water service connection to the Town’s water system, the Town shall charge a Facility Fee to offset the Town’s investment in the infrastructure necessary to provide water service for the new water line connection. The Facility Fee shall be as follows:

Water Meter Size	In-Town Connection	Out-of-Town Connection
¾ Inch Meter	\$5,000.00	\$5,500.00
1 Inch Meter	\$6,000.00	\$6,500.00
1 ½ Inch Meter	\$8,500.00	\$9,000.00
2 Inch Meter	\$12,500.00	\$13,000.00

Section 3. Connection Fee

The Town shall charge each person desiring a new connection to a Town water line a connection fee of \$1,000.00. If a developer makes the connection, then the Town shall not charge the developer this fee.

Section 4. Severance Clause

In the event that a court of competent jurisdiction declares any portion of this Ordinance invalid, then all remaining provisions shall remain in full force and effect.

Section 5. Effective Date

This ordinance shall be in effect on and after its adoption.

Adopted: June 13, 2023

A TRUE COPY, ATTEST:

Town Clerk