

**Minutes  
Windsor Town Council Continued Meeting  
Town Hall  
June 25, 2019**

The Windsor Town Council met in a continued session on June 25, 2019 at 7:00 p.m. in the Council Chamber of the Windsor Town Hall, Windsor, Virginia. Mayor Glyn Willis was present, and he called the meeting to order. He welcomed those who were present. He asked for anyone with cell phones to please turn them off. He asked the Clerk to call the roll. Terry Whitehead, Town Clerk, recorded the minutes. Michael Stallings, Town Manager, Christy Jernigan, Treasurer, and Fred Taylor, Jr., Town Attorney, were present.

Council members present:           Durwood Scott  
                                                  Greg Willis  
                                                  Kelly Blankenship  
                                                  J. Randy Carr  
                                                  George Stubbs

Council member absent:           Walter Bernacki

Councilman Stubbs led the Pledge of Allegiance.

**Delegations, Public Comments and Citizens' Concerns**

***2017-2018 Audit Presentation***

Aaron Hawkins, CPA with Robinson, Farmer, Cox Associates, reviewed the 2017-2018 audit with Council. He explained that the Government-Wide Financial Statement captures the Town's capital assets and long term debt. He reviewed the Governmental Fund Statements noting a beginning balance of \$1,395,643 in the General Fund and stating that the ending fund balance is \$1,345,789. He explained that a good fund balance for a locality is 20% of its general expenditures for the year. He stated that the Town has \$2,382,552 in expenditures; therefore, the Town is well in excess of 20% and has a good, healthy fund balance.

Mr. Hawkins reviewed the Water Fund stating that the total net position of the Water Fund is \$681,711.

Mr. Hawkins explained that Exhibit 10 on page 69 summarizes how the Town performed actual versus budget for the governmental funds.

Mr. Hawkins reviewed the Independent Auditors' Report on Internal Control over Financial Reporting which was detailed on pages 100-104 which included: financial reporting, segregation of duties, processing invoices, balance sheet account reconciliations, and the receipting process. Mr. Hawkins said he would be glad to answer an questions.

Mayor Willis explained that Council recently received an electronic copy of the audit and has not had an opportunity to review it in detail.

After discussion, Council agreed by consensus to provide Mr. Stallings with any questions and concerns regarding the audit to present to Mr. Hawkins, and have Mr. Hawkins attend the July 9, 2019 Council meeting to answer questions if needed.

## **Public Hearing**

### ***Tax Rate Public Hearing***

Mayor Willis said there is a public hearing tonight to receive the comments and requests of interested citizens and organizations concerning a proposed tax rate increase. He asked Mr. Stallings to give an overview.

Mr. Stallings stated that a public hearing is required to consider whether the Town maintains the existing tax rate at \$0.10 per \$100 of the land value or lower it to a revenue neutral rate of \$0.934 per \$100 of the land value. He explained that Isle of Wight County did reassessments this year, and the Town's reassessments increased by 7%. Mr. Stallings explained that the Code of Virginia requires the Town to advertise and hold a public hearing in order to keep any revenues above a 1% increase.

Mr. Stallings said the average impact on citizens would be approximately \$13.31 per parcel per year. He said the total revenue increase would be approximately \$13,954.

Mayor Willis opened the public hearing. There being no one to speak either in opposition or in favor of the tax increase proposal, he closed the public hearing. He then opened the matter for discussion among Town Council.

Mayor Willis said for an individual to see what the increase would be, they would need to multiply their assessed value by .0066.

Mr. Stallings explained that Council will consider the adoption of the 2019-2020 Operating Budgets for the Water Fund, General Fund, which will include the tax rate at \$0.10 per \$100 of the land value, and the Space Needs Fund, which was continued from the May 21, 2019 Council meeting.

Mayor Willis said the first item is Council's consideration of adopting an ordinance entitled: "An ordinance imposing and levying taxes within the Town of Windsor, Virginia upon real property, upon public service corporation, upon personal property, upon machinery and tools, and upon mobile homes for the calendar year beginning January 1, 2019, and ending December 31, 2019."

Councilman Greg Willis made a motion to adopt the ordinance entitled: An Ordinance Imposing And Levying Taxes Within The Town Of Windsor, Virginia Upon Real Property, Upon Public Service Corporation, Upon Personal Property, Upon Machinery and Tools, And Upon Mobile Homes For The Calendar Year Beginning January 1, 2019, And Ending December 31, 2019. Vice Mayor Scott seconded, and Council unanimously passed the motion as recorded on the attached chart as motion #1.

Mayor Willis said the next item is Council's consideration of adopting an ordinance entitled: "An ordinance establishing the water rate schedule for the water system owned and operated by the Town of Windsor, Virginia."

Mayor Willis confirmed that there is no water rate increase proposed for this fiscal year. Mr. Stallings said there is no recommended water rate increase this fiscal year, but an increase may be considered for Fiscal Year 2020-2021.

Councilman Stubbs made a motion to adopt the ordinance entitled: An Ordinance Establishing The Water Rate Schedule For The Water System Owned And Operated By The Town Of Windsor, Virginia. Councilwoman Blankenship seconded, and Council unanimously passed the motion as recorded on the attached chart as motion #2.

Mayor Willis said the next item is Council's consideration of the resolution entitled: "A resolution approving and adopting the fiscal year 2019-2020 operating budget for the Town of Windsor, Virginia and appropriating the requisite funds for said budget."

Vice Mayor Scott made a motion to adopt the resolution entitled: A Resolution Approving and Adopting The Fiscal Year 2019-2020 Operating Budget For The Town Of Windsor, Virginia And Appropriating The Requisite Funds For Said Budget. Councilman Stubbs seconded, and Council unanimously passed the motion as recorded on the attached chart as motion #3.

## **Town Manager's Report**

### ***Appropriation of Donated Funds***

Mr. Stallings reported that \$500 has been donated towards the purchase of t-shirts for the car show as part of the Town's annual July 4<sup>th</sup> celebration. Mr. Stallings recommended that Council adopt the enclosed resolution that will appropriate these funds for their respective purposes.

Mayor Willis read the title of the resolution as follows: "A resolution appropriating the sum of \$500 in donations into the General Fund Operating Budget and approving a budget amendment for Fiscal Year 2018-19."

After discussion, Councilman Stubbs made a motion to adopt the resolution entitled: A Resolution Appropriating The Sum Of \$500 In Donations Into The General Fund Operating Budget And Approving A Budget Amendment For Fiscal Year 2018-19. Councilman Greg Willis seconded, and Council unanimously passed the motion as recorded on the attached chart as motion #4.

### ***4<sup>th</sup> of July Celebration - Fireworks Display Permit***

Mr. Stallings reported that Section 73-10 of the Windsor Town Code provides a process for the Town to issue a permit for the fireworks display held at the annual 4<sup>th</sup> of July celebration. He explained that the County's Department of Parks and Recreation plans and coordinates the fireworks.

Mr. Stallings said he enclosed a copy of a June 12, 2019 letter from Jenilee Hallman, the department's Events and Fair Coordinator, which is the application for this permit.

Mr. Stallings recommended that Council adopt the enclosed resolution that constitutes the Town's written issuance of the fireworks display permit.

Council discussed a plan for debris cleanup after the 4<sup>th</sup> of July fireworks display and liability issues.

Councilman Carr requested that a certificate of liability insurance be presented to the Town before the fireworks display takes place. Mr. Stallings said he would contact the Isle of Wight County Parks and Recreation Department and request a copy of the certificate of liability insurance before the event.

Mayor Willis read the title of the resolution as follows: "A resolution issuing a fireworks display permit to the Isle of Wight County Department of Parks & Recreation to conduct a 4<sup>th</sup> of July fireworks display in the Town of Windsor, Virginia.

Councilman Stubbs made a motion to adopt the resolution entitled: A Resolution Issuing A Fireworks Display Permit To The Isle Of Wight County Department Of Parks & Recreation To Conduct A 4<sup>th</sup> Of July Fireworks Display In The Town Of Windsor, Virginia. Councilman Greg Willis seconded, and Council unanimously passed the motion as recorded on the attached chart as motion #5.

#### **VML Conference**

Mr. Stallings said he emailed Council information regarding the VML conference that will be held in October. He said to let him know if anyone is interested in attending for registration purposes.

#### **Mayor's Report**

Mayor Willis reported that Town Council met in a second planning session on June 21, 2019 to continue discussions regarding Council's goal of developing a long term vision and strategy for the Town. He said the next session will take place August 28, 2019, and future sessions will include input from the community.

#### **Old or Unfinished Business**

Council discussed the various formats for the Treasurer's report. They agreed to report back to Mrs. Jernigan when they have determined the preferred format.

Councilman Stubbs made a motion to adjourn. Councilwoman Blankenship seconded, and Council unanimously passed the motion as recorded on the attached chart as motion #6.

The meeting adjourned at 7:45 p.m.

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Glyn Willis, Mayor

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Terry Whitehead, Town Clerk

TOWN OF WINDSOR  
 RECORD OF  
 COUNCIL VOTES

Council Meeting Date June 25, 2019 Continued Mtg.

Motion #	Stubbs	Scott	Greg Willis	Bernacki	Blankenship	Carr	Glyn Willis
1	✓	✓	✓	Absent	✓	✓	
2	✓	✓	✓		✓	✓	
3	✓	✓	✓		✓	✓	
4	✓	✓	✓		✓	✓	
5	✓	✓	✓		✓	✓	
6	✓	✓	✓		✓	✓	
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Jerry Whitehead, Clerk