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TOWN OF WINDSOR

Town Elected Officials
Carita J. Richardson, Mayor
Wesley F. Garriss—Vice Mayor
J. Clinton Bryant
Durwood V. Scott
Greg Willis
N. Macon Edwards, III
Patty Flemming



Town Manager
Michael R. Stallings, Jr.

Town Clerk/Treasurer
Robin L. Hewett

Town Attorney
Joshua Pretlow, Jr.

May 1, 2012

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

Dear Ladies and Gentlemen,

This is my 2012-2013 budget proposal. This document includes my proposal for the operating budgets for the General Fund, and the Water Fund, as well as my proposal for the five-year Capital Improvements Plan (CIP) for the period Fiscal Year 2012-2013 through Fiscal Year 2016-2017. This document is submitted to you for your consideration, and I recommend that you approve and adopt the enclosed budgets and CIP.

Each section of this budget is superseded by a narrative statement that further explains the goals, objectives, and details of each section of this budget.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

The most important item in this budget proposal is that it does anticipate an increase in the meals tax of 1%. You will also see that it uses \$30,000 from the Fund Balance to cover the cost of the CIP paving project in the cemetery

I recommend that we maintain our current real estate tax rate of \$0.10 per \$100 of value.

I also recommend that we maintain our current personal property tax rate of \$0.50 per \$100 of value.

The Economy

As you are aware, we are slowly coming out of a national recession. As such, our revenues are slowly beginning to recover. As such, there are no increases in services and no new initiatives within this budget. More importantly, there are no decreases in services either.

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 this assessment once every two years. This is a reassessment year, as such, the Commissioner of the Revenue is projecting less than a percent increase in real property values due to new construction as well and land use changes. Therefore, one penny on our real estate tax rate will still generate approximately \$20,000 in real estate tax revenues for us for Fiscal Year 2012-2013.

As with real estate, the Isle of Wight County Commissioner of Revenue is also responsible for determining the value of personal property within the Town of Windsor. He is forecasting the overall values of personal property will slightly increase for the upcoming fiscal year.

As you know, approximately one-third of the Town's housing stock is mobile homes. Although the Commonwealth of Virginia classifies mobile homes as personal property, the State Code treats them as real estate for taxing purposes. Therefore, local governments in Virginia tax mobile homes at the local real estate tax rate. The total value of all of the mobile homes in Windsor is approximately \$5.8 million. As you can see, dividing this number by \$100 of valuation and then multiplying by the real estate tax rate of ten cents per \$100 of value, we do not get very much revenue from mobile homes – less than three percent of the total amount of real estate revenue. To state the obvious, mobile homes "*do not pay their way.*" As such, we must continue to diversify our real estate tax base.

Other Local Taxes

This category of revenues contains our second largest source of revenue, the meals tax. As a category, it generates more revenue for the Town than the general property tax category. This group of revenue sources is also the group that is most directly related to the state of the economy. As such, they have a tendency to fluctuate as the economy does. This group has the potential to be very unstable.

Payments (Reimbursements) from Other Funds

We include in the 2012-2013 General Fund revenue an estimated payment from the Water Fund for indirect services that the General Fund provides this fund.

The Water Fund's indirect payments to the General Fund are adequate, and the General Fund does not subsidize the Water Fund.

The payments from the Water Fund total \$60,950; therefore, the net amount of the General Fund revenues is \$1,407,633.

Discussion of General Fund Expenditures

As with last year, this year the salaries for employees that provide services to both funds are split funded between the two Funds. As such, only a portion of the salary and benefits for the Town Manager, Clerk/Treasurer, Deputy Clerk/Treasurer, Office Clerk, Maintenance Supervisor, and Maintenance Man appear in the General Fund, and the remainder appears in the Water Fund. The total salary cost for the Town as a whole is \$769,694.88. The General Fund portion of the salaries is \$618,844.93, and the remaining \$150,849.95 appears in the Water Fund.

Last year's budget included a description of the various line items contained within the operating budget. This list appears again in this year's budget beginning on page 11. A majority of the line items are generic, and are defined under the "Generic Line Items" heading. Any line items that are specific to a given department will be defined under that department's heading. These are to be used as general definitions of each line item, and any examples of items included in said line item are not all encompassing. This is done in an effort to better help the reader understand what is included within the various line items of our operating budget.

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 are 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.

Water Fund Revenues and Expenditures

We essentially only have one source for water revenues – the sale of water to our water customers. Due to increases in the cost of providing water as well as the increased cost to maintain our water system, I am recommending an increase in the water rate.

I recommend that we establish a water rate of \$6.50 per 1,000 gallons with a minimum bill of \$22.75.

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 such 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.

In order to fully fund depreciation for 2012-2013, then you would have to set your water rate at approximately \$8.50 per 1,000 gallons. I do not recommend that you do this.

Capital Projects

This budget proposal does not contain any large capital projects in the Water Fund for 2012-2013. The only capital project is the purchase of touch read meters to further our ongoing effort of converting our water system totally to touch read meters. This will allow quicker, more efficient use of our time and resources.

Five-Year Capital Improvements Plan (CIP)

This document includes the proposed Capital Improvements Plan for the five-year period covered by fiscal years 2012-2013 through 2016-2017. The CIP should not be a "*wish list*" of projects; instead, it should be a realistic program of projects that the Town intends to undertake within the next five years. As such, in developing the CIP, we must take into consideration the Town's ability to finance these projects. I am recommending a CIP that fits within the Town's financial capabilities for the next five-years.

Planning Commission has reviewed and approved the proposed CIP.

Summary

This is my 2012-2013 budget proposal; the tabs entitled General Fund and Water Fund constitute the "*Town of Windsor, 2012-2013 Operating Budget.*"

This budget is balanced in both the General Fund and Water Fund.

Furthermore, I have balanced this budget without cutting services.

The following page provides you with a summary of the revenues and expenditures for upcoming fiscal year; the pie charts that follow that summary give you a graphic summary of our General Fund revenues and expenditures.

Behind the last tab of this document are the various ordinances and resolutions that you must consider and adopt in order to implement the 2012-2013 budget and five-year Capital Improvements Plan.

I recommend that you give these ordinances and resolutions your favorable consideration.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Michael Stallings", written in a cursive style.

Michael Stallings
Town Manager

2012-2013 Budget
Revenue and Expenditure Summary - All Funds

Revenues

Fund

General Fund	\$ 1,468,583.00	
Less Transfer from Other Funds	<u>60,950.00</u>	
		<u>\$ 1,407,633.00</u>

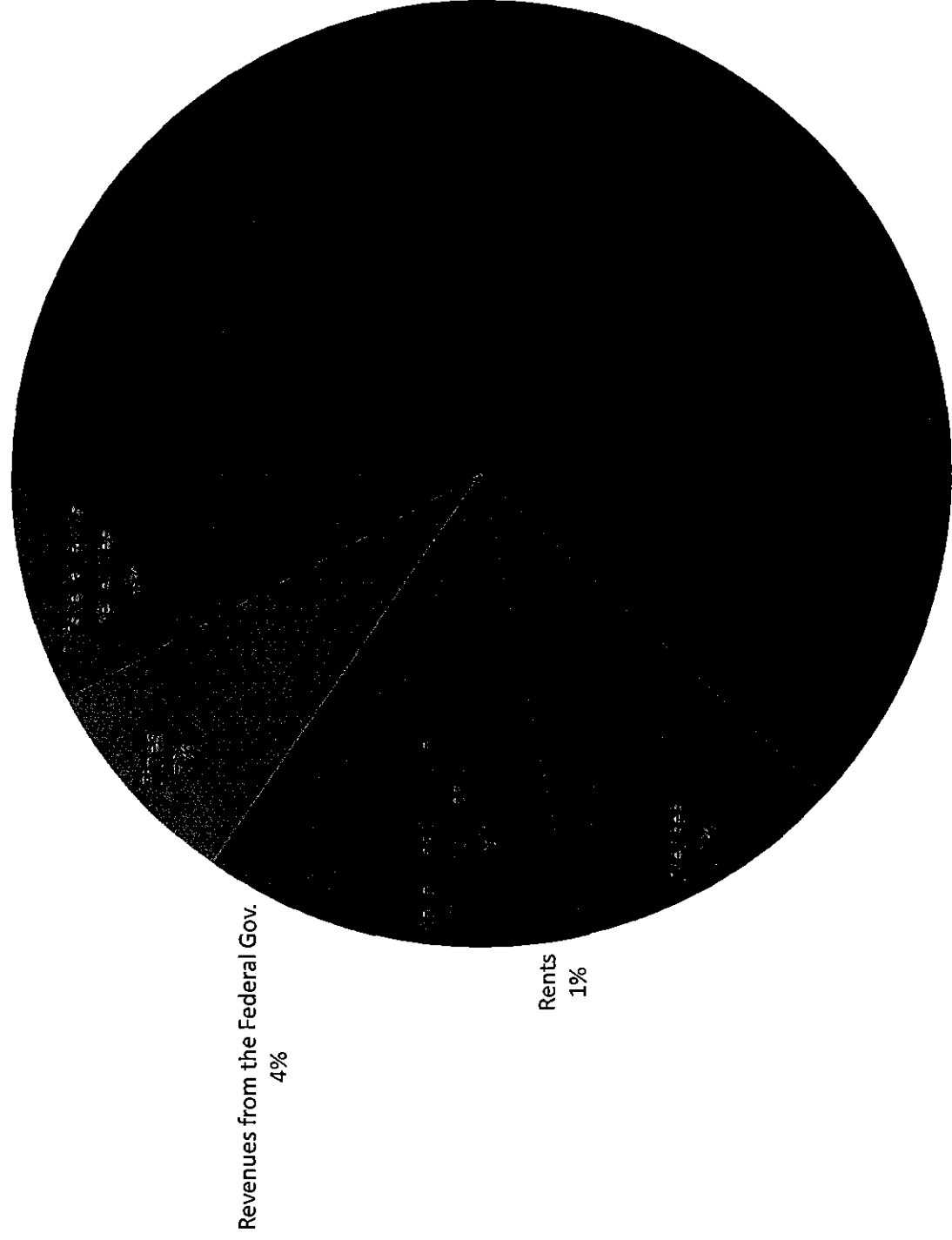
Water	\$ <u>444,000</u>	
		<u>\$ 444,000</u>

Expenditures

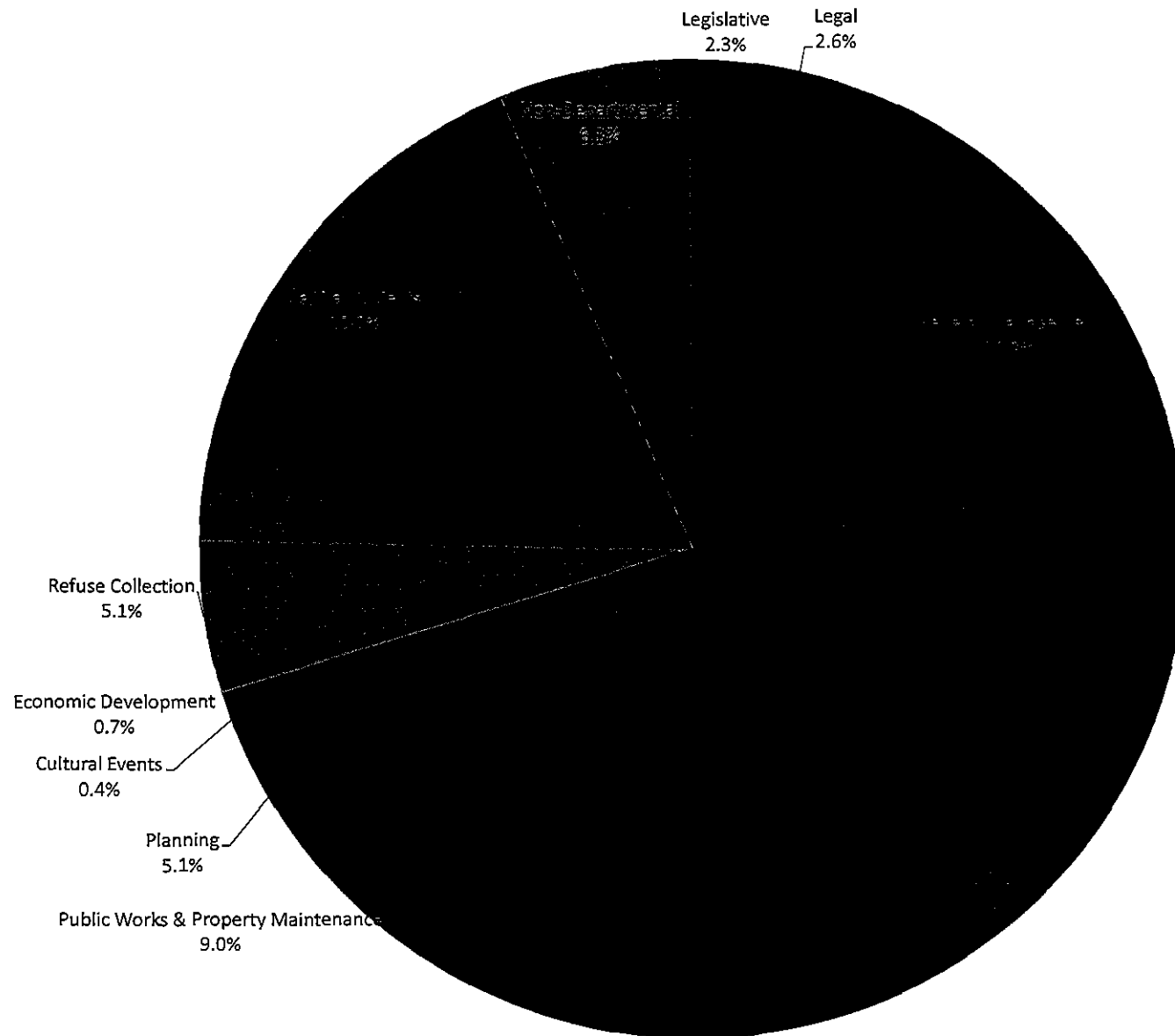
General Fund	\$ 1,468,583.00	
Less Transfers to Other Funds	<u>60,950.00</u>	
		<u>\$ 1,407,633.00</u>

Water	\$ <u>444,000</u>	
		<u>\$ 444,000</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 2012-2013 General Fund portion of the budget totals \$1,468,583 and it is balanced.

Presentation of Salary Information

Some employees of the Town do work for both the General Fund and the Water Fund. Those positions are “split funded” between the two funds. As such, a portion of those employee’s salary will be shown in both the General Fund as well as the Water Fund. The total salary for each employee is shown in the personnel detail for each General Fund Department. The General Fund also provides some non-personnel services 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 that the General Fund charges the Water Fund total \$60,950; therefore, the General Fund's net revenues and expenditures total \$1,407,633.

Again, the General Fund is balanced.

General Fund Revenues

Given the uncertainties of the ongoing recession, Town Management has taken a very conservative approach in forecasting revenues for 2012-2013. Management does not recommend that one "pushes" these estimates in an effort to find additional funding.

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

General Fund Expenditures

Like with revenues, Town Management has taken a very conservative approach in developing the General Fund expenditures so that they match revenues without the need of a tax increase or the use of fund balance. As such, there are no new programs in the General Fund for 2012-2013. The 2012-2013 budget maintains the 2011-2012 level of services.

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

Line Item Descriptions

Included in this year's 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 use 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.

Education – Manager – This line item includes the cost of higher education for the Town Manager as provided by Town Council.

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 cover the cost of all routine maintenance and repairs to Town owned buildings 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.

Rental Property – Repairs & Maintenance – This line item covers all routine maintenance and repairs for any rental property owned by the Town of Windsor. Currently, this is limited to the Post Office.

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.

Grant Funded Position – This line item covers all cost associated with the grant funded position within the Police Department.

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.

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
2012-2013**

General Fund Revenues

	20010-11 Budget	2010-11 Actual	2011-12 Budget	2012-13 Recommended	2012-13 Approved
General Property Taxes					
Current Taxes on Real Property	\$ 174,000.00	\$ 190,819.00	\$ 189,000.00	\$ 180,000.00	\$ 180,000.00
Delinquent Real Estate Taxes	4,000.00	3,355.00	700.00	1,750.00	1,750.00
Current Taxes on Mobile Homes	3,700.00	4,768.00	4,000.00	4,500.00	4,500.00
Delinquent Mobile Home Taxes	500.00	619.00	450.00	250.00	250.00
Current Taxes on Personal Property	58,000.00	51,006.00	58,000.00	58,000.00	58,000.00
Delinquent Personal Property Taxes	6,000.00	10,810.00	2,000.00	3,500.00	3,500.00
PPTRA Funding	19,525.00	19,527.00	19,525.00	19,525.00	19,525.00
Public Service Corporation Taxes	8,000.00	9,498.00	8,800.00	8,750.00	8,750.00
Penalties & Interest on Delinquent Taxes	4,500.00	4,154.00	4,000.00	3,000.00	3,000.00
Total	\$ 278,225.00	\$ 294,556.00	\$ 286,475.00	\$ 279,275.00	\$ 279,275.00
Other Local Taxes					
Bank Franchise Tax	\$ 110,000.00	\$ 113,249.00	\$ 110,000.00	\$ 118,750.00	\$ 118,750.00
Communication Tax/Cable Franchise Tax	65,000.00	69,543.00	65,000.00	64,000.00	64,000.00
Cigarette Tax	40,000.00	55,200.00	45,000.00	45,000.00	45,000.00
Local Sales Tax	72,000.00	72,811.00	70,000.00	78,000.00	78,000.00
Meals Tax	165,000.00	194,610.00	185,000.00	231,000.00	231,000.00
Utility Taxes	90,000.00	93,561.00	84,000.00	88,000.00	88,000.00
Total	\$ 542,000.00	\$ 598,974.00	\$ 559,000.00	\$ 624,750.00	\$ 624,750.00
Licenses					
Merchants & Other Licenses	\$ 95,000.00	\$ 111,450.00	\$ 100,000.00	\$ 110,000.00	\$ 110,000.00
Motor Vehicle Licenses	41,000.00	42,897.00	41,000.00	40,000.00	40,000.00
Total	\$ 136,000.00	\$ 154,347.00	\$ 141,000.00	\$ 150,000.00	\$ 150,000.00
Rents					
Post Office Rental	\$ 16,500.00	\$ 18,054.00	\$ 18,000.00	\$ 18,000.00	\$ 18,000.00
Total	\$ 16,500.00	\$ 18,054.00	\$ 18,000.00	\$ 18,000.00	\$ 18,000.00

Operating Budget

2012-2013

General Fund Revenues

	2010-11 Budget	2010-11 Actual	2011-12 Approved	2012-13 Recommended	2012-13 Approved
Revenues from the Commonwealth					
Police HB 599 Funding	\$ 59,369.00	\$ 59,372.00	\$ 57,289.00	\$ 57,289.00	\$ 57,289.00
Litter Control Grant	1,000.00	1,375.00	1,200.00	1,200.00	1,200.00
Fire Program Grant	8,000.00	7,200.00	7,200.00	7,200.00	7,200.00
Six Year Improvement Funds	-	-	205,000.00	45,000.00	45,000.00
<i>Noncategorical aid:</i>					
Mobile Home Titling Taxes	3,000.00	4,183.00	3,500.00	2,000.00	2,000.00
Grants	-	26,066.00	-	-	-
Total	<u>\$ 71,369.00</u>	<u>\$ 98,196.00</u>	<u>\$ 274,189.00</u>	<u>\$ 112,689.00</u>	<u>\$ 112,689.00</u>
Revenue from the Federal Government					
COPS Grant	\$ -	\$ -	\$ 58,569.00	\$ 58,569.00	\$ 58,569.00
Stimulus Funding	79,570.00	79,395.00	-	-	-
Total	<u>\$ 79,570.00</u>	<u>\$ 79,395.00</u>	<u>\$ 58,569.00</u>	<u>\$ 58,569.00</u>	<u>\$ 58,569.00</u>
Fines					
Traffic Fines	\$ 75,000.00	\$ 76,275.00	\$ 75,000.00	\$ 110,500.00	\$ 110,500.00
Total	<u>\$ 75,000.00</u>	<u>\$ 76,275.00</u>	<u>\$ 75,000.00</u>	<u>\$ 110,500.00</u>	<u>\$ 110,500.00</u>
Miscellaneous Revenues					
Administrative Collection Fee	\$ 8,000.00	\$ 9,280.00	\$ 8,000.00	\$ 5,000.00	\$ 5,000.00
Asset Forfeiture	-	\$ -	-	-	-
Cemetery Plot Sales	1,000.00	-	1,000.00	1,000.00	1,000.00
Credit Card Convenience Fee	500.00	-	325.00	350.00	350.00
Donations	-	\$ 775.00	-	-	-
Interest Earned	18,000.00	5,150.00	13,500.00	12,000.00	12,000.00
Other Miscellaneous Revenues	4,500.00	22,132.00	4,000.00	4,000.00	4,000.00
Reimbursement from Water Fund	190,896.00	190,896.00	53,077.00	60,950.00	60,950.00
Unappropriated Fund Balance	150,928.00	-	-	30,000.00	55,000.00
Zoning Fees	1,500.00	-	1,500.00	1,500.00	1,500.00
Total	<u>\$ 375,324.00</u>	<u>\$ 228,233.00</u>	<u>\$ 81,402.00</u>	<u>\$ 114,800.00</u>	<u>\$ 139,800.00</u>
Total All Revenues	<u>\$ 1,573,988.00</u>	<u>\$ 1,548,030.00</u>	<u>\$ 1,493,635.00</u>	<u>\$ 1,468,583.00</u>	<u>\$ 1,493,583.00</u>

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 – 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:

Carita J. Richardson	Mayor
Wesley F. Garris	Vice Mayor
J. Clinton Bryant	Councilman
Durwood V. Scott	Councilman
Greg Willis	Councilman
N. Macon Edwards, III	Councilman
Patty Flemming	Councilwoman

Operating Budget

2012-2013

General Fund Expenditures

	2010-11 Budget	2010-11 Actual	2011-12 Budget	2012-13 Recommended	2012-13 Approved
Legislative					
Mayor & Council Members					
Compensation	\$ 9,000.00	\$ 7,800.00	\$ 9,000.00	\$ 9,600.00	\$ 9,600.00
Advertising	1,650.00	576.00	1,650.00	1,650.00	1,650.00
Audit	15,000.00	14,500.00	15,000.00	15,000.00	15,000.00
Dues and Subscriptions	1,600.00	1,509.00	-	-	-
Election Expense	-	-	2,800.00	-	-
Travel and Training	6,500.00	4,908.00	6,800.00	6,800.00	6,800.00
Special Meetings	-	-	500.00	1,000.00	1,000.00
Total Legislative	<u>\$ 33,750.00</u>	<u>\$ 29,293.00</u>	<u>\$ 35,750.00</u>	<u>\$ 34,050.00</u>	<u>\$ 34,050.00</u>

Personal Detail

Pay Range	Title	No.	2011-12 Budget Total	No.	2012-13 Recommended Total	No.	2012-13 Approved Total
	Mayor	1	\$1,800.00	1	\$2,400.00		\$2,400.00
	Council Member	6	<u>7,200.00</u>	6	<u>7,200.00</u>		<u>7,200.00</u>
	Total	<u>7</u>	<u>\$9,000.00</u>	<u>7</u>	<u>\$9,600.00</u>		<u>\$9,600.00</u>

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. Joshua Pretlow, Jr. 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
- Attends all meetings of Council and the Planning Commission and attends other meetings when requested by the Mayor, Town Manager, or appropriate officials
- Meets periodically with the Isle of Wight County Attorney and the Smithfield Town Attorney

Operating Budget
2012-2013
General Fund Expenditures

	2010-11 Budget	2010-11 Actual	2011-12 Budget	2012-13 Recommended	2012-13 Approved
Legal					
Legal Services	\$ 34,000.00	\$ 34,000.00	\$ 35,500.00	\$ 36,000.00	\$ 36,000.00
Dues and Subscriptions	400.00	220.00	350.00	350.00	350.00
Publications	400.00	155.00	300.00	300.00	300.00
Supplies	200.00	-	100.00	100.00	100.00
Travel and Training	500.00	-	500.00	500.00	500.00
Total Legal	<u>\$ 35,500.00</u>	<u>\$ 34,375.00</u>	<u>\$ 36,750.00</u>	<u>\$ 37,250.00</u>	<u>\$ 37,250.00</u>

General Management

This portion of the 2012-2013 General Fund expenditures includes the Town Manager, the Town Clerk/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. He serves at the pleasure of 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 all Town Council meetings
- Serves as the Town's chief financial officer

Town Clerk/Treasurer

The Town Council appoints the Town Clerk/Treasurer. Robin Hewett is the Town Clerk/Treasurer. 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 and for preparing the minutes of all Council meetings. She also maintains the original copies of all ordinances and resolutions adopted by Town Council.

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 aggressive collection of delinquent real estate and personal property taxes
- Setting up new water accounts
- The accurate billing and collection of water bills
- The accounting of all of the Town's funds and expenditures
- The secure custody of the Town's monies

The Town Clerk/Treasurer's office includes a Deputy Town Clerk/Treasurer and the Office Clerk. They assist the Town Clerk/Treasurer; furthermore, they handle all telephone calls to the Town Hall, and provide customer service to all visitors and to the Town office. They serve as the Town's ombudsman; in this regard, they solve problems for customers and provide information to the public.

**Operating Budget
2012-2013
General Fund Expenditures**

	2010-11 Budget	2010-11 Actual	2011-12 Budget	2012-13 Recommended	2012-13 Approved
General Management					
Salaries and Wages	\$ 151,030.00	\$ 154,648.00	\$ 92,201.00	\$ 101,025.00	\$ 101,025.00
Overtime	-	-	1,000.00	1,000.00	1,000.00
Non-compensation Expenses					
FICA	11,554.00	10,983.00	7,130.00	7,730.00	7,730.00
Health Insurance	26,813.00	25,587.00	17,280.00	18,250.00	18,250.00
Retirement	20,312.00	20,312.00	12,483.00	9,525.00	9,525.00
Life Insurance	2,840.00	1,908.00	1,860.00	2,940.00	2,940.00
Advertising	150.00	-	500.00	500.00	500.00
Bank Fees	1,200.00	1,005.00	1,350.00	1,200.00	1,200.00
Dues and Subscriptions	2,000.00	1,615.00	3,600.00	3,500.00	3,500.00
Education - Manager	4,400.00	1,949.00	4,400.00	4,400.00	4,400.00
Equipment	3,700.00	2,610.00	4,000.00	3,500.00	3,500.00
Equipment Rental	6,000.00	4,890.00	6,000.00	5,500.00	5,500.00
Information Technology	44,400.00	44,307.00	44,500.00	45,500.00	45,500.00
Maintenance Contracts	5,500.00	4,471.00	5,500.00	6,000.00	6,000.00
Postal Services	6,200.00	6,008.00	6,500.00	6,200.00	6,200.00
Professional Services	17,100.00	15,650.00	18,000.00	17,000.00	17,000.00
Publications	1,600.00	1,594.00	4,000.00	3,000.00	3,000.00
Supplies	9,950.00	7,978.00	10,250.00	9,000.00	9,000.00
Telephone-Communications	6,500.00	6,498.00	7,000.00	7,000.00	7,000.00
Travel and Training	9,253.00	6,245.00	9,250.00	9,000.00	9,000.00
Vehicle Allowance	4,800.00	4,800.00	4,800.00	4,800.00	4,800.00
Total General Management	\$ 335,302.00	\$ 323,058.00	\$ 261,604.00	\$ 266,570.00	\$ 266,570.00

Personnel Detail

Pay Range	Title	No.	2011-12 Budget Total	No.	2012-13 Recommended Total	No.	2012-13 Approved Total
	Town Manager	1	\$ 58,000.00	1	\$ 65,100.00	1	\$65,100.00
8	Town Clerk/Treasurer	1	42,500.00	1	45,250.00	1	45,250.00
4	Deputy Clerk/Treasurer	1	32,644.99	1	35,000.00	1	35,000.00
3	Office Clerk	<u>1</u>	<u>23,389.00</u>	<u>1</u>	<u>25,000.00</u>	<u>1</u>	<u>25,000.00</u>
	Total	4	\$152,533.99	4	\$170,350.00	4	\$170,350.00

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
- 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 rezoning, conditional use permit, variance, and subdivision applications
- 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.

Activities

During calendar year 2011, this office issued 89 zoning permits and processed 74 notices of violation.

There was, 1 rezoning completed along with a major rewriting of the Land Development Ordinance during the calendar year 2011.

Fiscal Year 2012- 2013 Objectives

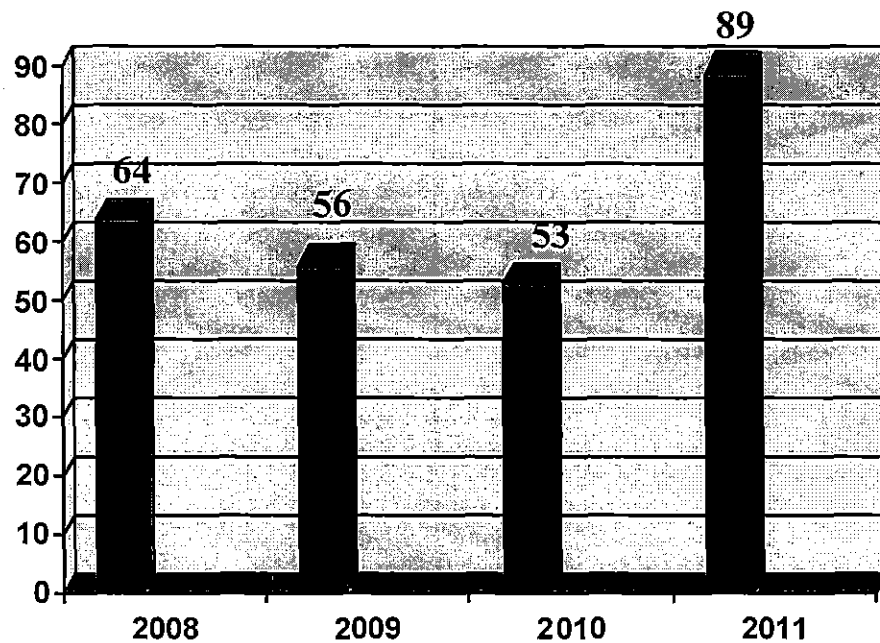
- Continue to protect public health safety and well being through the appropriate planning for the Town's future.
- Increase proactive enforcement of zoning ordinance and other Town Codes
- Complete the Revision of the Town's Land-Use Ordinances and continuously reviews and recommends revisions to those 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.
- Assist the Economic Development Authority and Town Council in the economic development of the Town.

Four Year Summary of Permits and Violations

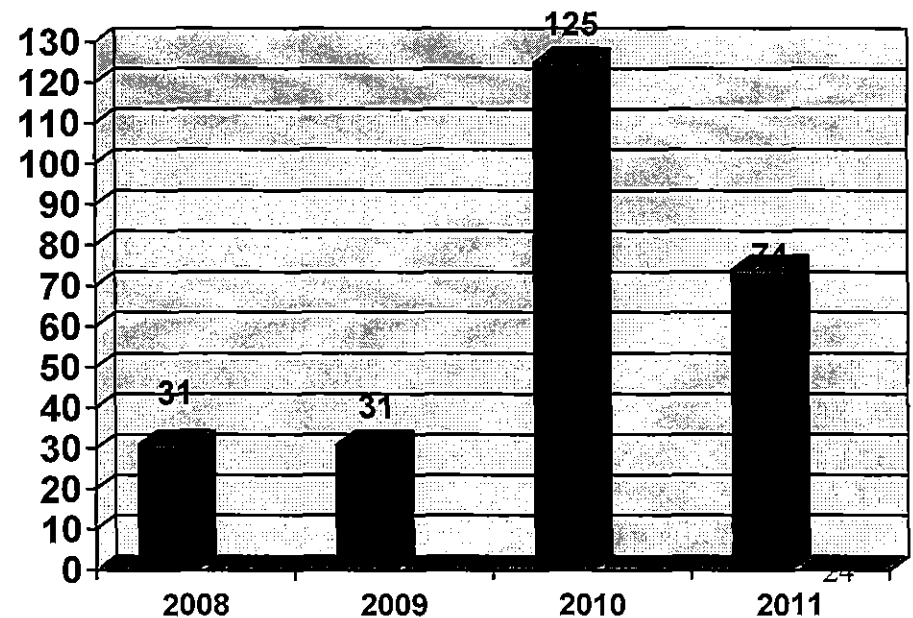
It appears that the Town is finally seeing the recession easing with an increase in the number of Zoning Permits. It also is apparent that the proactive codes enforcement is leading to an overall decrease in violations as reflected in the chart below.

The following graphs display permit and violation data for the past four years.

Permits Issued



Violations Issued



Operating Budget

2012-2013

General Fund Expenditures

	2010-11 Budget	2010-11 Actual	2011-12 Budget	2012-13 Recommended	2012-13 Approved
Planning & Community Development					
Compensation - Planning Commission	\$ 2,200.00	\$ 2,200.00	\$ 2,200.00	\$ 2,200.00	\$ 2,200.00
Salaries and Wages	42,000.00	42,000.00	42,500.00	45,000.00	45,000.00
Non-compensation Expenses					
FICA	3,250.00	2,829.00	3,255.00	3,450.00	3,450.00
Health Insurance	8,549.00	8,549.00	9,094.00	9,625.00	9,625.00
Retirement	5,500.00	5,342.00	5,410.00	3,875.00	3,875.00
Life Insurance	350.00	118.00	120.00	700.00	700.00
Advertising	1,200.00	145.00	1,200.00	1,000.00	1,000.00
Dues and Subscriptions	650.00	345.00	600.00	600.00	600.00
Professional Services	4,000.00	-	4,000.00	3,000.00	3,000.00
Publications	100.00	-	100.00	100.00	100.00
Supplies	400.00	25.00	350.00	200.00	200.00
Telephone-Communications	900.00	792.00	900.00	850.00	850.00
Travel and Training	3,000.00	2,378.00	3,000.00	3,000.00	3,000.00
Vehicle Fuel	350.00	231.00	400.00	400.00	400.00
Vehicle Repairs and Maintenance	800.00	55.00	800.00	400.00	400.00
Total Planning	\$ 73,249.00	\$ 65,009.00	\$ 73,929.00	\$ 74,400.00	\$ 74,400.00

Personnel Detail

Pay Range	Title	No.	2011-12 Budget Total	No.	2012-13 Recommended Total	No.	2012-13 Approved Total
	Planning Commissioners	7	\$2,200.00	7	\$2,200.00	7	\$2,200.00
9	Planning & Zoning Administrator	1	42,500.00	1	45,000.00	1	45,000.00
	Total	8	\$44,700.00	8	\$47,200.00	8	\$47,200.00

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 persons, they divide their time between General Fund operations, and Water Fund operations.

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.

Because the Town's two 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
2012-2013

General Fund Expenditures

	2010-11 Budget	2010-11 Actual	2011-12 Budget	2012-13 Recommended	2012-13 Approved
Public Works & Property Maintenance					
Salaries and Wages	\$ 72,516.00	\$ 73,059.00	\$ 37,260.00	\$ 39,600.00	\$ 39,600.00
Overtime	6,500.00	246.00	2,000.00	2,000.00	2,000.00
Part-time-Temporary	6,000.00	261.00	2,000.00	5,000.00	5,000.00
Non-compensation Expenses					
FICA	5,548.00	4,939.00	3,005.00	3,030.00	3,030.00
Health Insurance	15,076.00	15,365.00	8,180.00	8,660.00	8,660.00
Retirement	9,224.00	9,224.00	4,740.00	3,395.00	3,395.00
Life Insurance	595.00	203.00	110.00	525.00	525.00
Building Repairs and Maintenance	9,250.00	6,155.00	9,000.00	6,000.00	6,000.00
Clothing - Uniforms	1,900.00	1,213.00	1,400.00	1,000.00	1,000.00
Equipment	4,500.00	2,131.00	4,000.00	3,500.00	3,500.00
Equipment Rental	1,000.00	-	1,000.00	500.00	500.00
Equipment Repairs and Maintenance	5,000.00	1,749.00	3,000.00	3,000.00	3,000.00
Rental Property - Repairs & Maintenance	3,500.00	5,955.00	2,500.00	2,500.00	2,500.00
Street and Sidewalk Maintenance	10,000.00	6,863.00	10,000.00	8,000.00	8,000.00
Street Lights - Utility Expense	34,822.00	27,570.00	34,312.00	30,000.00	30,000.00
Utilities	9,200.00	7,485.00	9,000.00	8,500.00	8,500.00
Vehicle Fuel	5,000.00	3,124.00	3,500.00	4,000.00	4,000.00
Vehicle Repairs and Maintenance	2,000.00	427.00	1,500.00	1,000.00	1,000.00
Total Public Works & Property Maintenance	\$ 201,631.00	\$ 165,969.00	\$ 136,507.00	\$ 130,210.00	\$ 130,210.00

Personnel Detail

Pay Range	Title	No.	2011-12 Budget Total	No.	2012-13 Recommended Total	No.	2012-13 Approved Total
7	Maintenance Supervisor	1	\$44,013.20	1	\$46,500.00	1	\$46,500.00
4	Maintenance Worker	1	30,500.00	1	32,500.00	1	32,500.00
	Total	2	\$74,513.20	2	\$79,000.00	2	\$79,000.00

Police Department

Purpose:

The Windsor Police Department is charged with providing public safety service and protection of person(s) and property throughout the Town of Windsor. We will engage with all of our residents and businesses to ensure the success of our department's mission. The Windsor Police Department is a values driven organization committed to excellence, and will partner with the community to make the Town of Windsor a better place in which to live, learn, visit and conduct business.

Responsibilities:

The responsibilities of the Windsor Police Department include enforcing the laws of the Commonwealth and the ordinances of the Town; preserving public peace; crime prevention; community outreach; apprehension of criminals; and protecting the rights of person(s) and property. The Department recognizes that the most imperative responsibility it holds is to seek and preserve public trust through impartial and just service to the law, and a continuing commitment to the awareness of the sensitive balance between individual rights and collective security. The Windsor Police Department has also taken on the responsibility of being involved in our community in areas that are not necessarily common within other law enforcement agencies.

Activities/Services:

During calendar year 2011, the Windsor Police Department recorded and responded to **1,638** citizen initiated calls for service and **4,987** officer initiated calls for service with the total calls for service at approximately **6,625** service calls. This is an increase of **91%** over those received and initiated during 2010. It is important to note that this year Town Council authorized the creation of the much needed sixth full time position by taking advantage of the COPs Hiring Program Grant. Also in 2011, the Windsor Police Department embarked on a highly aggressive traffic enforcement program and patrol check/business check program that has decreased crime in the Town of Windsor dramatically over the last year.

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.

The following is a listing of some of the law enforcement activities of the Department during calendar year 2011:

- Responded to and investigated 111 motor vehicle crashes.
- Arrested 41 individuals for felony offenses.
- Arrested 52 individuals for misdemeanor offenses.
- Conducted 2,010 traffic stops.
- Issued 2,069 traffic summons.

Fiscal Year 2012 – 2013 Objectives:

The Windsor Police Department's primary objective is combating criminal activity in the Town of Windsor.

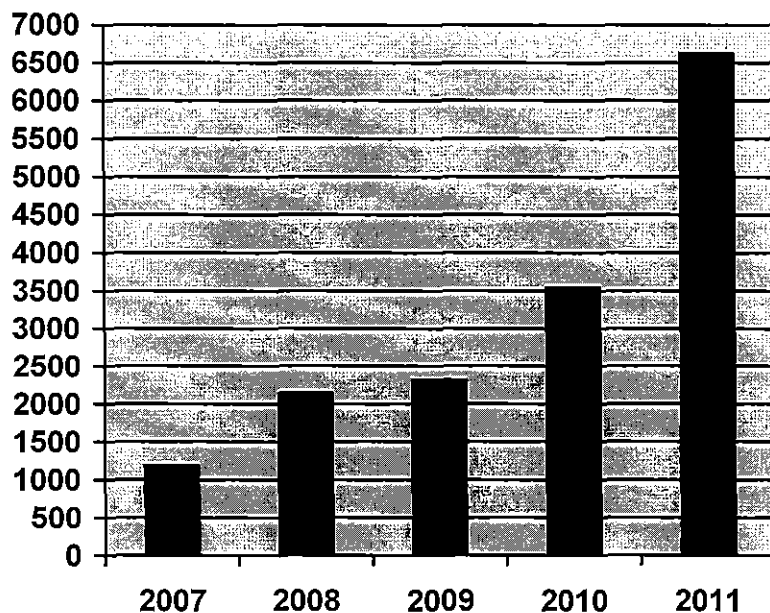
As a result of the increase in what is referred to as self-initiated calls for service (traffic stops, patrol checks, business checks and house checks), the Town has seen a dramatic decrease in criminal activity, which was the goal of the endeavor. I stated in the 2011 – 2012 objective that I felt that the Department was falling into a reactive role rather than the proactive role. The Windsor Town Council understood the importance of maintaining a proactive law enforcement agency, and because of that, we were able to add the sixth full time position. That has allowed us to successfully meet our 2011 – 2012 objectives.

It is my commitment and objective for this agency in 2012 – 2013 to remain proactive and even increase our business check and community related efforts. It is my belief that, because of our involvement in the community, in what is not always deemed to be a law enforcement function, we are together creating an atmosphere that repels and prevents crime. Although I am biased to the Windsor Police Department, I do not believe that there are any other law enforcement agencies in our area that entrench themselves so deeply in the community. I believe that by doing so we are sending a clear message to those that would come here to do our residents and/or properties harm, and that message is "It will NOT be tolerated".

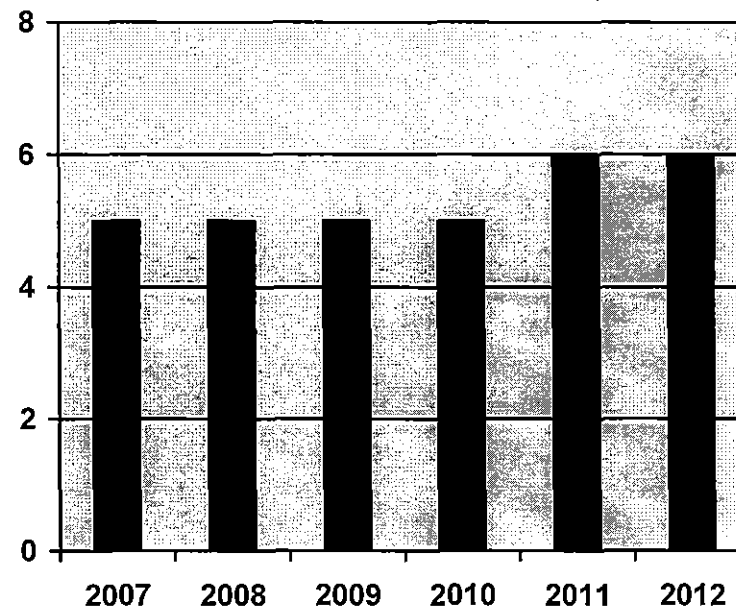
I want our Town to not just view our officers as law enforcement professionals, but as overall professionals that are committed to the protection and care of our residents. I want our residents to know that they can always depend on us to be there for them and their concerns, and that we will always give them the very best service that we can. We will be increasing our efforts within the community with programs such as the Youth Auxiliary Officer Program, the Windsor 4th of July Ceremony, and the Windsor Christmas Toy Drive. Programs such as these promote community trust, department transparency, and crime prevention. It has been proven that when citizens interact and communicate with their police officers we learn a great deal about what is truly happening within the jurisdiction that we are sworn to protect. I want the Town and its residents to have as much pride in this agency as the Officers and their Chief have. I will also be looking to expand upon our incredibly successful Auxiliary Program that the Town Council has supported greatly, and has resulted in saving thousands in tax payer dollars just within the 2011 – 2012 Fiscal Year.

Five Year Summary of Staffing and Calls For Service:

In the past five calendar years, the number of calls for service for this Department has increased dramatically. With that said, we are also now accounting for self-initiated calls for service which were previously not recorded. Since 2007 we have met the increase head on thanks to the support of the Windsor Town Council, the incredible residents we serve, and the hard work and dedication of our Officers. We are at a current staff of six full-time Officers, which I believe is where we need to be and at a staffing level that will keep us proactive for the next couple of years dependent upon the growth we experience with the multiple projects slated for our area. Although you cannot predict the future, we strive to prepare for it. I believe that at our current staffing level we can meet the needs of our jurisdiction. It is very important to recognize that with the increase in calls for service, matched with the increase in full time sworn personnel our Town's Government's has shown its commitment to the citizens to provide them with the best law enforcement service available while being fiscally responsible. The Windsor Police Department is able to meet the expectations of this community and will not fail.



Calls for Service



Personnel

Operating Budget

2012-2013

General Fund Expenditures

	2010-11 Budget	2010-11 Actual	2011-12 Budget	2012-13 Recommended	2012-13 Approved
Police					
Salaries and Wages	\$ 214,160.00	\$ 220,136.00	\$ 206,060.00	\$ 221,150.00	\$ 221,150.00
Grant Funded Position	-	-	58,660.00	58,660.00	58,660.00
Overtime	30,500.00	25,965.00	25,000.00	25,000.00	25,000.00
Non-compensation Expenses					
FICA	19,068.00	16,225.00	17,690.00	18,830.00	18,830.00
Health Insurance	37,261.00	32,406.00	41,790.00	48,100.00	48,100.00
Retirement	26,280.00	24,253.00	26,215.00	18,980.00	18,980.00
Life Insurance	1,760.00	534.00	580.00	2,925.00	2,925.00
Advertising	-	-	500.00	500.00	500.00
Clothing - Uniforms	3,600.00	3,597.00	-	-	-
Community Relations	1,000.00	621.00	600.00	600.00	600.00
Dues, Subscriptions, and Publications	650.00	578.00	1,250.00	1,300.00	1,300.00
Equipment	8,850.00	8,467.00	7,200.00	7,200.00	7,200.00
Grants & Asset Forfeiture Expense	2,498.00	9,349.00	-	-	-
Grant - DCJS	-	-	-	-	-
Grant - DMV	-	-	-	-	-
Information Technology	3,400.00	3,191.00	1,800.00	2,000.00	2,000.00
Investigations	400.00	400.00	400.00	400.00	400.00
Publications	650.00	270.00	-	-	-
Rental - Facilities	-	-	-	-	-
Office Supplies	1,950.00	1,892.00	1,250.00	1,250.00	1,250.00
Telephone-Communications	8,000.00	7,273.00	8,000.00	8,500.00	8,500.00
Travel and Training	7,660.00	7,062.00	7,000.00	7,000.00	7,000.00
Vehicle Fuel	24,500.00	24,488.00	24,500.00	35,000.00	35,000.00
Vehicle/Equipment Repairs and Maintenance	16,500.00	15,925.00	11,500.00	12,000.00	12,000.00
Total Police	\$ 408,687.00	\$ 402,632.00	\$ 439,995.00	\$ 469,395.00	\$ 469,395.00

Personnel Detail

Pay Range	Title	No.	2011-12 Budget Total	No.	2012-13 Recommended Total	No.	2012-13 Approved Total
12	Police Chief	1	\$51,500.00	1	\$56,500.00	1	\$56,500.00
9	Police Sergeant	1	40,600.00	1	42,000.00	1	42,000.00
7	Police Officer	3	150,958.18	4	162,005.00	4	162,005.00
	Total	5	\$243,058.18	6	\$260,505.00	6	\$260,505.00

**Operating Budget
2012-2013**

General Fund Expenditures

	2009-10 Budget	2009-10 Actual	2010-11 Budget	2012-13 Recommended	2012-13 Approved
Cultural Events					
4th of July Celebration	\$ 3,000.00	\$ 1,900.00	\$ 3,000.00	\$ 2,500.00	\$ 2,500.00
Christmas Holidays	1,000.00	181.00	1,000.00	500.00	500.00
Other Events	5,000.00	1,153.00	5,000.00	1,500.00	1,500.00
Total Cultural Events	<u>\$ 9,000.00</u>	<u>\$ 3,234.00</u>	<u>\$ 9,000.00</u>	<u>\$ 4,500.00</u>	<u>\$ 4,500.00</u>
Economic Development					
Business Appreciation	1,000.00	-	1,200.00	1,250.00	1,250.00
Chamber of Commerce					
Dues and Subscriptions	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00
Activities	1,000.00	517.00	1,000.00	750.00	750.00
Other Economic Development Activities	1,750.00	1,750.00	5,000.00	5,000.00	5,000.00
Total Economic Development	<u>\$ 7,250.00</u>	<u>\$ 5,767.00</u>	<u>\$ 10,700.00</u>	<u>\$ 10,500.00</u>	<u>\$ 10,500.00</u>
Fire Department					
Contribution	\$ 19,294.00	\$ 19,294.00	\$ 20,000.00	\$ 20,000.00	\$ 13,657.00
Grant	8,000.00	7,200.00	7,200.00	7,200.00	7,200.00
Total Fire Department	<u>\$ 27,294.00</u>	<u>\$ 26,494.00</u>	<u>\$ 27,200.00</u>	<u>\$ 27,200.00</u>	<u>\$ 20,857.00</u>
Rescue Squad					
Contribution	\$ 11,025.00	\$ 11,025.00	\$ 12,000.00	\$ 12,000.00	\$ 13,115.00
Total Rescue Squad	<u>\$ 11,025.00</u>	<u>\$ 11,025.00</u>	<u>\$ 12,000.00</u>	<u>\$ 12,000.00</u>	<u>\$ 13,115.00</u>
Refuse Collection					
Residential Collection	\$ 71,500.00	\$ 68,112.00	\$ 71,500.00	\$ 70,500.00	\$ 70,500.00
Seasonal Clean-ups	5,000.00	2,450.00	4,500.00	3,000.00	3,000.00
Total Refuse Collection	<u>\$ 76,500.00</u>	<u>\$ 70,562.00</u>	<u>\$ 76,000.00</u>	<u>\$ 73,500.00</u>	<u>\$ 73,500.00</u>

Operating Budget

2012-2013

General Fund Expenditures

	2010-11 Budget	2010-11 Actual	2011-12 Budget	2012-13 Recommended	2012-13 Approved
Capital Projects					
Police Car	\$ 20,000.00	\$ -	\$ 38,000.00	\$ 39,000.00	\$ 39,000.00
Sidewalks - <i>Federal Stimulus</i>	82,000.00	81,834.00			
Streetlight Extensions	-	-	-	2,000.00	2,000.00
Sidewalks - SYIP Funds			205,000.00	45,000.00	45,000.00
Information Technology Upgrades	-		10,000.00	7,000.00	7,000.00
Paving of Cemetary Driveways	-	-	-	30,000.00	30,000.00
Space Needs Sinking Fund Expense	165,000.00	2,100.00	50,000.00	115,000.00	115,000.00
Total Capital Projects	<u>\$ 267,000.00</u>	<u>\$ 83,934.00</u>	<u>\$ 303,000.00</u>	<u>\$ 238,000.00</u>	<u>\$ 238,000.00</u>
Non-departmental					
Contingency	\$ 4,000.00	\$ 2,444.00	\$ 4,000.00	\$ 3,808.00	\$ 9,036.00
Replacement Town Signs	-	-	-	-	25,000.00
Contribution to Library	1,000.00	1,000.00	1,200.00	1,200.00	1,200.00
Grant Funded Position Set Aside	-		10,000.00	10,000.00	10,000.00
Contribution to TRIAD	800.00	800.00	1,000.00	1,000.00	1,000.00
Insurance	27,000.00	22,528.00	25,000.00	25,000.00	25,000.00
Payments to Other Governments	55,000.00	48,652.00	30,000.00	50,000.00	50,000.00
Total Non-departmental	<u>\$ 87,800.00</u>	<u>\$ 75,424.00</u>	<u>\$ 71,200.00</u>	<u>\$ 91,008.00</u>	<u>\$ 121,236.00</u>
Total All Expenditures	<u>\$ 1,573,988.00</u>	<u>\$ 1,296,776.00</u>	<u>\$ 1,493,635.00</u>	<u>\$ 1,468,583.00</u>	<u>\$ 1,493,583.00</u>

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.

It is essential that all organizations have a pay and compensation plan; not having one is akin to the organization managing its most valuable asset – its employees – *“by the seat of the pants.”*

The following charts are the Town's pay and compensation plan for Fiscal Year 2012-2013.

**Pay and Classification Plan
Position Grades**

Position Title	Grade
Office Clerk	3
Deputy Clerk/Tresurer	4
Maintenance Worker	4
Police Officer	7
Maintenance Supervisor	7
Town Clerk/Treasurer	8
Police Sergeant	9
Planning & Zoning Administrator	9
Police Chief	12

Pay and Classification Plan
Pay Grades

Grade	Annual			Hourly		
	Min	Mid	Max	Min	Mid	Max
1	\$ 18,500.00	\$ 23,125.00	\$ 27,750.00	\$ 8.89	\$ 11.12	\$ 13.34
2	20,350.00	25,437.50	30,525.00	9.78	12.23	14.68
3	22,385.00	27,981.25	33,577.50	10.76	13.45	16.14
4	24,623.50	30,779.38	36,935.25	11.84	14.80	17.76
5	27,085.85	33,857.31	40,628.77	13.02	16.28	19.53
6	29,794.43	37,243.04	44,691.64	14.32	17.91	21.49
7	32,773.87	40,967.34	49,160.80	15.76	19.70	23.64
8	36,051.25	45,064.06	54,076.87	17.33	21.67	26.00
9	39,656.37	49,570.46	59,484.55	19.07	23.83	28.60
10	43,622.00	54,527.50	65,433.00	20.97	26.22	31.46
11	47,984.20	59,980.25	71,976.30	23.07	28.84	34.60
12	52,782.62	65,978.28	79,173.93	25.38	31.72	38.06
13	58,060.88	72,576.10	87,091.32	27.91	34.89	41.87
14	63,866.96	79,833.70	95,800.44	30.71	38.38	46.06
15	70,253.65	87,817.06	105,380.47	33.78	42.22	50.66
16	77,279.01	96,598.76	115,918.51	37.15	46.44	55.73
17	85,006.91	106,258.64	127,510.36	40.87	51.09	61.30
18	93,507.60	116,884.50	140,261.40	44.96	56.19	67.43
19	102,858.36	128,572.95	154,287.54	49.45	61.81	74.18

Water Fund

This is the 2012-2013 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 2012-2013, the General Fund will not subsidize this fund either directly or indirectly.

The Town Manager's budget message at the front of this document contains some important, detailed information about the 2012-2013 Water Fund operating budget, and this narrative will not duplicate that information. Again, this is important information, and Town Management recommends that the reader of this document review that section of the budget message that discusses this fund.

Town Management has balanced this budget with a modest increase in the water rate. Our water system has approximately 850 customers, and a uniform water rate of \$6.50 per 1,000 gallons of water.

**Operating Budget
2012-2013
Water Fund**

	2010-11 Budget	2010-11 Actual	2011-12 Budget	2012-13 Recommended	2012-13 Approved
Revenues					
Water Sales	\$ 355,000.00	352,296.00	357,250.00	416,000.00	
Tap, Connection & Other Fees	17,500.00	40,987.00	17,500.00	25,000.00	
Interest Earned	7,175.00	3,291.00	5,000.00	3,000.00	
Prior Year Fund Balance	-	-	-	-	
Total Revenues	\$ 379,675.00	\$ 396,574.00	\$ 379,750.00	444,000.00	-

**Operating Budget
2012-2013
Water Fund**

	2010-11 Budget	2010-11 Actual	2011-12 Budget	2012-13 Recommended	2012-13 Approved
Expenditures					
Operating & Maintenance (O&M)					
Salaries	\$ -	-	143,372.00	150,849.00	150,849.00
Advertising	175.00	-	175.00	100.00	100.00
Bank Fees	700.00	692.00	700.00	850.00	850.00
Clothing - Uniforms	1,700.00	1,213.00	1,350.00	1,000.00	1,000.00
Dues and Subscriptions	650.00	554.00	700.00	800.00	800.00
Equipment	4,500.00	1,090.00	3,750.00	3,500.00	3,500.00
Equipment Repairs and Maintenance	3,000.00	2,565.00	2,000.00	2,500.00	2,500.00
Equipment Rental	1,000.00	-	850.00	800.00	800.00
Maintenance Contracts	18,000.00	17,559.00	19,826.00	23,000.00	23,000.00
Meters	1,000.00	931.00	1,000.00	1,000.00	1,000.00
Professional Fees	7,004.00	31,736.00	6,700.00	5,000.00	5,000.00
Publications	400.00	-	400.00	200.00	200.00
System Repairs and Maintenance	14,500.00	13,877.00	13,500.00	14,500.00	14,500.00
State/Lab Fees	2,800.00	2,793.00	3,500.00	4,000.00	4,000.00
Telephone - Communications	1,900.00	1,454.00	1,500.00	1,850.00	1,850.00
Temporary Help	850.00	-	850.00	1,000.00	1,000.00
Travel and Training	2,000.00	1,837.00	1,750.00	2,000.00	2,000.00
Utilities	17,500.00	12,314.00	16,000.00	18,500.00	18,500.00
Vehicle Fuel	2,300.00	2,159.00	1,600.00	2,500.00	2,500.00
Vehicle Maintenance and Repair	800.00	70.00	600.00	600.00	600.00
Payments to General Fund					
Indirect Cost	41,732.00	41,732.00	39,915.00	47,715.00	47,715.00
Protection of Water System	13,162.00	13,162.00	13,162.00	13,200.00	13,200.00
Salaries	136,002.00	137,195.00	-	-	-
Total O&M	\$ 271,675.00	\$ 282,933.00	\$ 273,200.00	295,464.00	295,464.00

**Operating Budget
2012-2013
Water Fund**

	2010-11 Budget	2010-11 Actual	2011-12 Budget	2012-13 Recommended	2012-13 Approved
Depreciation					
Depreciation	\$ 10,000.00		\$ 10,000.00	45,536.00	45,536.00
Total Depreciation	<u>\$ 10,000.00</u>	<u>\$ -</u>	<u>\$ 10,000.00</u>	<u>45,536.00</u>	<u>45,536.00</u>
Debt Service					
USDA Loan - Principal and Interest	\$ 45,000.00	44,676.00	45,000.00	55,000.00	55,000.00
New USDA Loan - Principal and Interest	43,000.00	38,434.00	43,000.00	43,000.00	43,000.00
Total Debt Service	<u>\$ 88,000.00</u>	<u>\$ 83,110.00</u>	<u>\$ 88,000.00</u>	<u>98,000.00</u>	<u>98,000.00</u>
Capital					
Water Main Replacement	\$ -	-	-	-	-
Other Capital Outlay	10,000.00	9,997.00	8,550.00	5,000.00	5,000.00
Total Capital	<u>\$ 10,000.00</u>	<u>\$ 9,997.00</u>	<u>\$ 8,550.00</u>	<u>5,000.00</u>	<u>5,000.00</u>
Total All Expenditures	<u>\$ 379,675.00</u>	<u>\$ 376,040.00</u>	<u>\$ 379,750.00</u>	<u>444,000.00</u>	<u>444,000.00</u>

Five-year Capital Improvements Plan

The following is the proposed Capital Improvements Plan (CIP) for the five-year period covered by fiscal years 2012-2013 through 2016-2017.

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. At this point in time, the Town of Windsor has limited ability for undertaking an aggressive CIP without significantly increasing revenues.

This CIP is a "doable plan" for the Town. It does fit within the Town's financial capabilities. .

**Capital Improvement Plan
FY 2013-2017**

	FY13 <i>Proposed</i>	FY14 <i>Proposed</i>	FY15 <i>Proposed</i>	FY16 <i>Proposed</i>	FY17 <i>Proposed</i>	General Fund FY13	State/Federal Funds	Fund Balance FY13	Five-year Total
General Fund									
General Operations									
Information Technology - Council Chambers	\$ 7,000					\$ 7,000			\$ 7,000
Town Center/Future Development & Space Needs	\$115,000	\$ 50,000	\$ 50,000	\$ 75,000	\$ 75,000	\$ 115,000			\$ 365,000
Planning						\$ -			
Vehicle Replacement		\$ 20,000							\$ 20,000
GIS System Improvements		\$ 8,000				\$ -			\$ 8,000
Police									
Police Vehicle	\$ 39,000	\$ 39,000	\$ 40,000	\$ 40,000	\$ 42,000	\$ 39,000			\$ 200,000
Construction of Police Headquarters		\$500,000				\$ -			\$ 500,000
Police Incident Reporting System		\$ 10,000				\$ -			\$ 10,000
						\$ -			
Public Works									
Street lighting extension for new areas	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000			\$ 10,000
Sidewalk Repair & Construction	\$ -	\$ 10,000	\$ 20,000	\$ 60,000	\$ 60,000	\$ -			\$ 150,000
Piping and Storm Drainage	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -			\$ 40,000
Construction of Public Works Garage			\$100,000			\$ -			\$ 100,000
New Sidewalks - Route 460	\$ 45,000					\$ -	\$ 45,000		\$ 45,000
New Sidewalks - Church Street to Town Limits				\$1,000,000		\$ -			\$1,000,000
New Sidewalks - Court Street to Route 258			\$500,000			\$ -			\$ 500,000
Cemetery									
Paving of Cemetery Driveways	\$ 30,000					\$ 30,000			\$ 30,000
Construction of Cemetery Parking Lot			\$ 22,880			\$ -			\$ 22,880
Total	\$238,000	\$649,000	\$744,880	\$1,187,000	\$189,000	\$ 193,000	\$ 45,000	\$ -	\$3,007,880

**Capital Improvement Plan
FY 2013-2017**

	FY13 <i>Proposed</i>	FY14 <i>Proposed</i>	FY15 <i>Proposed</i>	FY16 <i>Proposed</i>	FY17 <i>Proposed</i>	Water Fund FY13	Fund Balance FY13	Five-year Total
Water Fund								
Water Mains/Service Line Replacement		\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -		\$ 40,000
Upgrade water meters to "Touch-Read"	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000		\$ 25,000
Upgrade water mains on Duke Street from 4" lines to 8" lines		\$ 150,000				\$ -		\$ 150,000
Install 3000 l.f. of 8" water main on Route 460 from the Burger King to the Town Limits			\$ 200,000			\$ -		\$ 200,000
Upgrade 4" water main on Holland Lane install fire hydrants, and relocate water meters		\$ 100,000				\$ -		\$ 100,000
Upgrade water mains on Virginia Avenue from 4" lines to 8" lines and relocate meters			\$ 150,000			\$ -		\$ 150,000
Upgrade and extend 4" water mains on Taylor Avenue install fire hydrants, and relocate from under Farm Bureau Building		\$ 100,000				\$ -		\$ 100,000
Install 4000 l.f. of 8" water main on Buckhorn Drive from South Court Street end to Town Limits				\$ 200,000		\$ -		\$ 200,000
Upgrade water mains on Randolph Drive from 4" to 8"			\$ 100,000			\$ -		\$ 100,000
Install 8" water main on Route 460 from N. Court Street to Watson Avenue				\$ 150,000		\$ -		\$ 150,000
Relocate 2" Water Main under Windsor Supply and Replace With 8" Line and extend on Route 460 to Amoco and adjacent Buildings				\$ 150,000		\$ -		\$ 150,000
Total	\$ 5,000	\$ 365,000	\$ 465,000	\$ 515,000	\$ 15,000	\$ 5,000	\$ -	\$ 1,365,000

Ordinance and Resolutions

This section contains the various ordinances and resolutions that the Town Council should adopt in order to implement the 2012-2013 operating budget and the five year capital improvements plan.

These documents consist of the following:

- A Resolution Approving And Adopting The Fiscal Year 2012-2013 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, Upon Public Service Corporation, Upon Personal Property, Upon Machinery and Tools, And Upon Mobile Homes For The Calendar Year Beginning January 1, 2012, And Ending December 31, 2012
- An Ordinance To Amend And Re-enact Section 130-26 Of The Town Code Of The Town Of Windsor.
- A Resolution Approving And Adopting The Five-Year Capital Improvements Plan (CIP) For The Period Covered By Fiscal Years 2012-2013 Through 2016-2017
- An Ordinance Establishing The Water Rate Schedule For The Water System Owned And Operated By The Town Of Windsor, Virginia

The Town Manager recommends that Council give these ordinances and resolutions its favorable consideration.

RESOLUTION

A Resolution Approving And Adopting The Fiscal
Year 2012-2013 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, 2012-2013 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, 2012 and ending June 30, 2013:

A. Sums appropriated from:

Fund	Amount
General Fund Revenues	\$1,468,583.00
Water Fund Revenues	<u>444,000.00</u>
<i>Total</i>	\$1,912,583.00

B. Sums appropriated to:

Fund	Amount
General Fund Expenditures	\$1,468,583.00
Water Fund Expenditures	<u>444,000.00</u>
<i>Total</i>	\$1,912,583.00

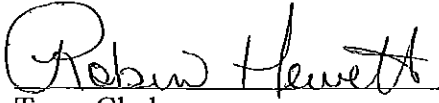
Section 3. Said appropriations shall be in effect beginning July 1, 2012.

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

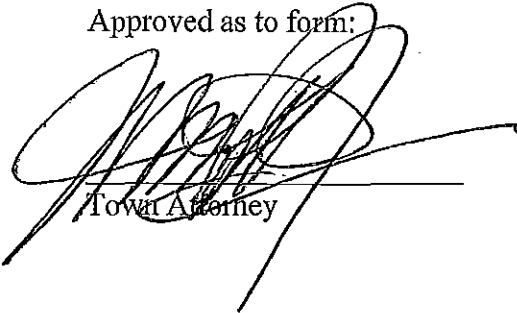
Section 5. This resolution shall be in effect on and after its adoption.

Adopted: June 12, 2012

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, Upon Public Service Corporation, Upon
Personal Property, Upon Machinery and Tools,
And Upon Mobile Homes For The Calendar Year
Beginning January 1, 2012, And Ending December
31, 2012

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 calendar year beginning January 1, 2012 and ending December 31, 2012, upon all real estate and improvements thereon, not exempt from local taxation, there shall be a tax of No Dollars and Ten Cents (\$0.10) for every One Hundred Dollars (\$100.00) of the assessed value.

B. Public Service Corporations

For the calendar year beginning January 1, 2012 and ending December 31, 2012, upon all property of public service corporations not exempt from local taxation, there shall be a tax of No Dollars and Ten Cents (\$0.10) for every One Hundred Dollars (\$100.00) of assessed value.

C. Tangible Personal Property

For the calendar year beginning January 1, 2012 and ending December 31, 2012, 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, 2012 and ending December 31, 2012, 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 Ten Cents (\$0.10) 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, 2012 and ending December 31, 2012, upon all mobile homes, not exempt from local taxation, there shall be a tax of No Dollars and Ten Cents (\$0.10) for every One Hundred Dollars (\$100.00) of the assessed value.

Section 2. Tax Payments

The abovementioned taxes shall be due and payable on December 5, 2012. A ten percent (10.0%) penalty of the late payments of such tax shall be imposed. 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

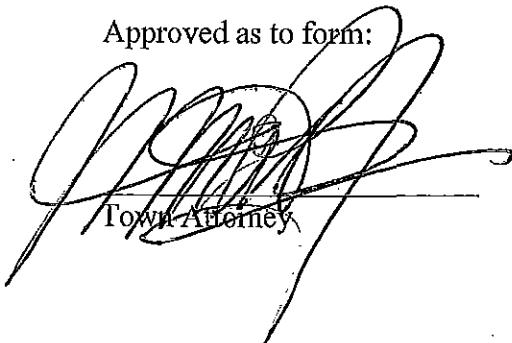
This ordinance shall be in effect on and after its adoption.

Adopted: June 12, 2012

A TRUE COPY, ATTEST:


Town Clerk

Approved as to form:


Town Attorney

ORDINANCE

An Ordinance To Amend And Re-enact Section
130-26 Of The Town Code Of The Town Of
Windsor.

WHEREAS, Section 130-26. Amount of the Meals Tax, of Code of the Town of Windsor, Virginia sets the meals tax rate for the Town of Windsor; and

WHEREAS, it is necessary for the Town Council to establish a new meals tax rate to be in effect on and after July 1, 2012.

NOW, THEREFORE BE IT ORDAINED by the Council of the Town of Windsor that Section 130-26 of the Windsor Town Code shall read as follows:

There is hereby imposed and levied by the Town of Windsor on each person a tax at the rate of 5% on the amount paid for meals purchased from any food establishment, whether prepared in such food establishment or not, and whether consumed on the premises or not. There shall be no tax if the total amount paid is \$0.50 or less; on larger amounts a fractional cent of tax due shall be rounded to the next higher cent.

Effective Date

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

Adopted: June 12, 2012

A TRUE COPY, ATTEST:


Town Clerk

RESOLUTION

A Resolution Approving And Adopting The Five-Year Capital Improvements Plan (CIP) For The Period Covered By Fiscal Years 2012-2013 Through 2016-2017

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 practice of the Town Council to receive input and recommendations from the Town's Planning Commission in developing the annual CIP; and

WHEREAS, the Town's Planning Commission has reviewed and recommends approval of the proposed CIP for fiscal years 2013-2017; and

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

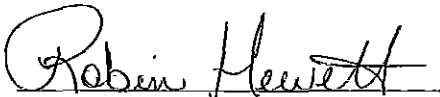
NOW, THEREFORE, BE IT RESOLVED by the Council of the Town of Windsor, Virginia as follows:

Section 1. That the Town Council hereby approves and adopts the document entitled *Capital Improvements Plan for Fiscal Years 2013-2017*.

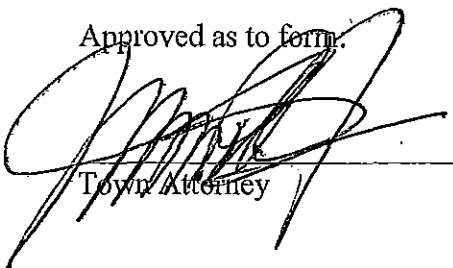
Section 2. This resolution shall be in effect on and after its adoption.

Adopted: June 12, 2012

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, 2012.

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, 2012 ("*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 \$6.50 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 \$22.75.
- 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 \$7.15 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 \$25.00.
- 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 \$15.00 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. 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 \$6.75 per 1,000 gallons of water with a minimum charge of \$10.00.

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

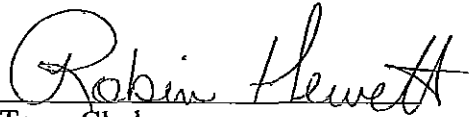
In the event that a court of competent jurisdiction declares any portion of this Ordinance invalid, then all remaining provisions shall remain in full force and effect.

Section 5. Effective Date

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

Adopted: June 12, 2012

A TRUE COPY, ATTEST:


Town Clerk