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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
Wallace W. Brittle, Jr.

May 1, 2013

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

Dear Ladies and Gentlemen,

This is my 2013-2014 budget proposal. This document includes my proposal for the operating budgets for the General Fund, the Water Fund, and the Space Needs Fund as well as my proposal for the five-year Capital Improvements Plan (CIP) for the period Fiscal Year 2013-2014 through Fiscal Year 2017-2018. 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Each section of this budget is superseded by a narrative statement that further explains the goals, objectives, and details of each section of this budget.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 creates an independent budget for the Space Needs Fund. This will allow us to better track expenses that are associated with that fund.

I recommend that we maintain our current real estate tax rate of \$0.10 per \$100 of value. However, it may be necessary to re-evaluate our tax rate in upcoming years.

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. Therefore, 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 not a reassessment year as such any changes in real property values will be 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 2013-2014.

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 increase slightly for the upcoming fiscal year.

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 2013-2014 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 \$60,225 for fiscal year 2013-2014.

Discussion of General Fund Expenditures

As with previous years, 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 \$814,856.56. The General Fund portion of the salaries is \$651,995.65, and the remaining \$162,860.91 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 10. 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.

I recommend that we maintain our 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 2013-2014, 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 2013-2014. 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 2013-2014 through 2017-2018. 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 2013-2014 budget proposal; the tabs entitled General Fund and Water Fund constitute the "*Town of Windsor, 2013-2014 Operating Budget.*"

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

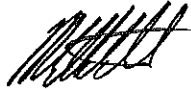
Furthermore, I have balanced this budget without cutting services.

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 2013-2014 budget and five-year Capital Improvements Plan.

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

Respectfully submitted,



Michael Stallings
Town Manager

2013-2014 Budget
Revenue and Expenditure Summary - All Funds

Revenues

Fund

General Fund	\$ 1,444,308.00	
Less Transfer from Other Funds	<u>60,225.00</u>	
		<u>\$ 1,384,083.00</u>

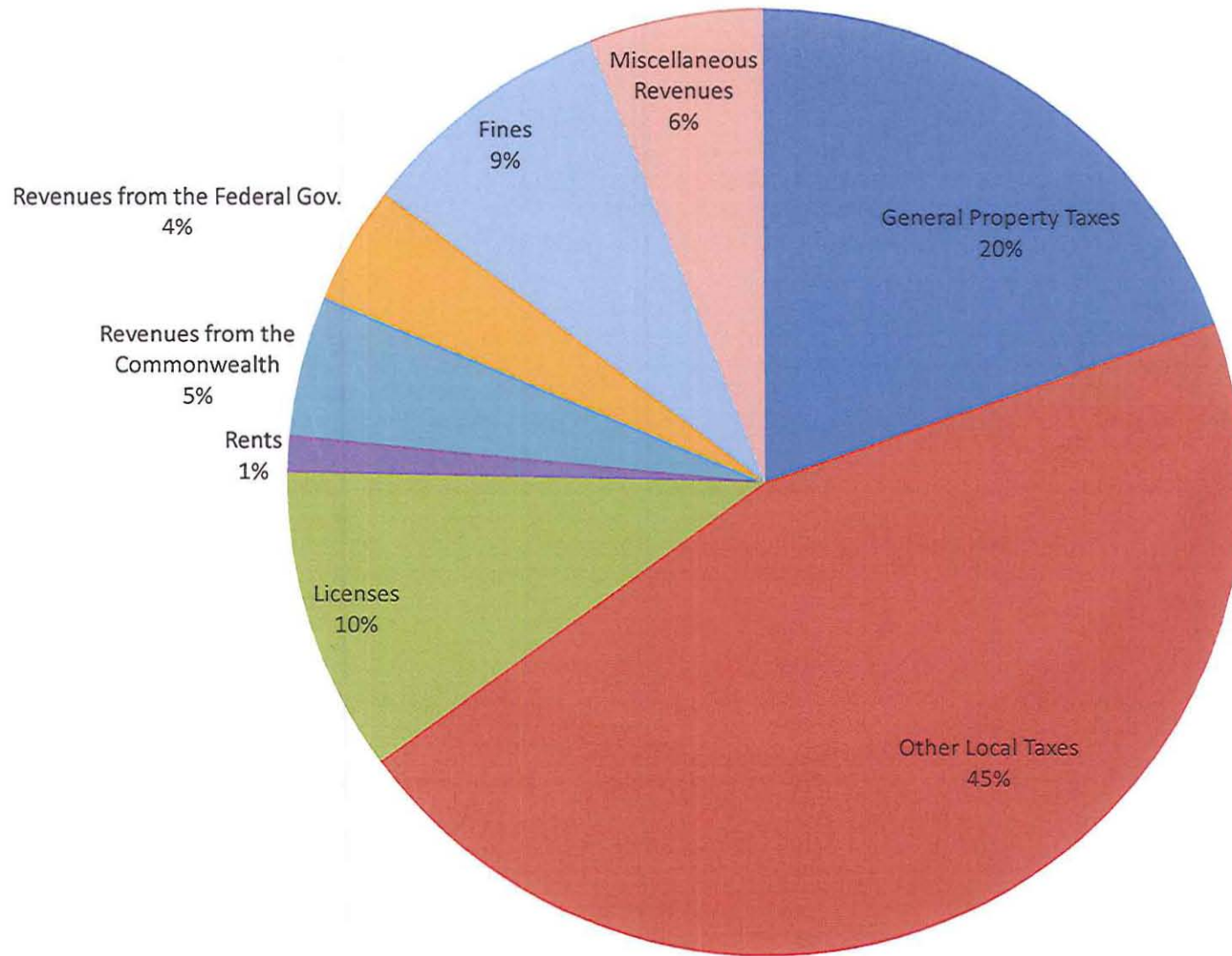
Water	\$ <u>483,000</u>	
		<u>\$ 483,000</u>

Expenditures

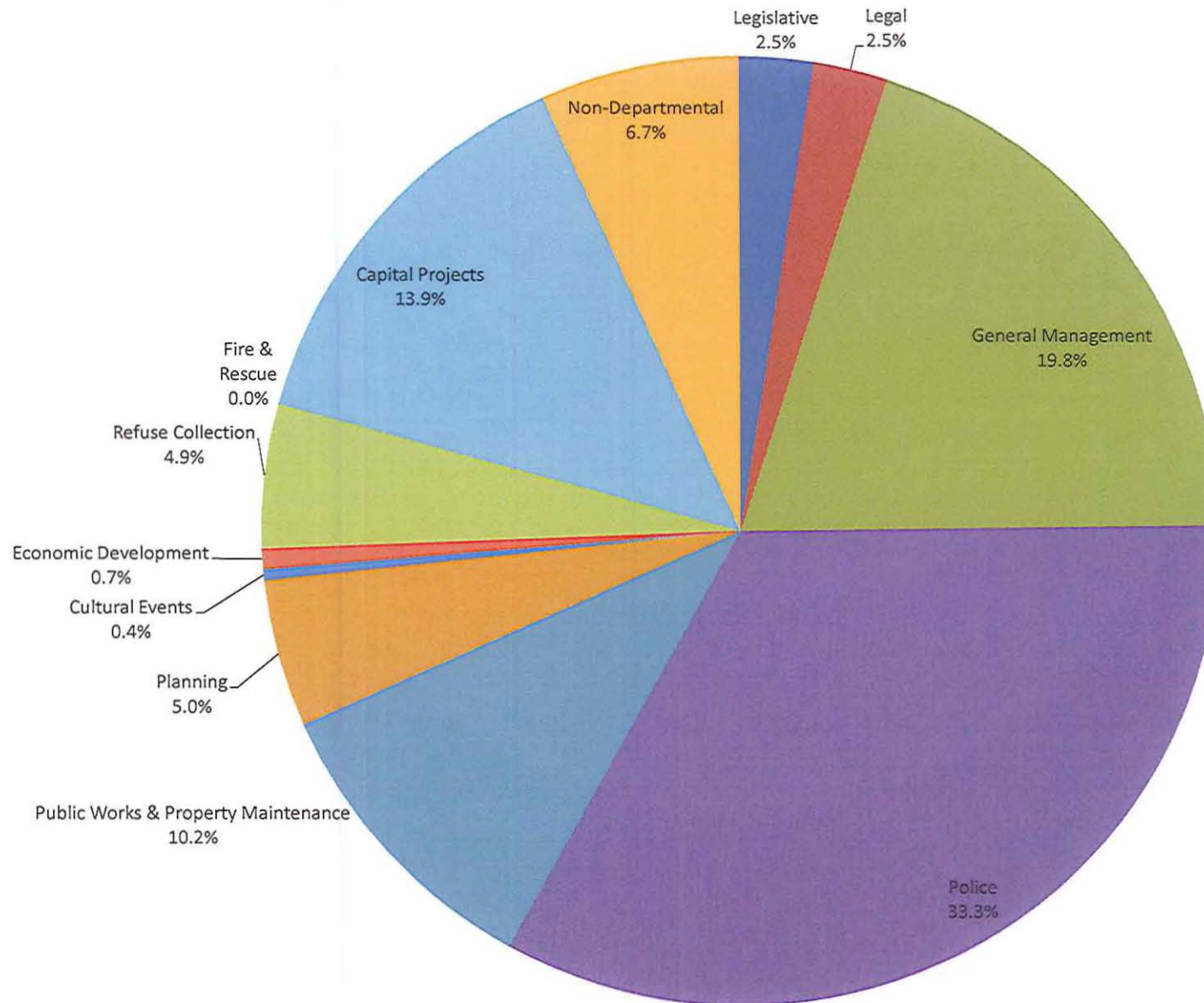
General Fund	\$ 1,444,308.00	
Less Transfers to Other Funds	<u>60,225.00</u>	
		<u>\$ 1,384,083.00</u>

Water	\$ <u>483,000</u>	
		<u>\$ 483,000</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 2013-2014 General Fund portion of the budget totals \$1,556,933 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 \$60,225; therefore, the General Fund's net revenues and expenditures total \$1,496,708.

Again, the General Fund is balanced.

General Fund Revenues

Town Management has taken a realistic approach in forecasting revenues for 2013-2014.

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 realistic 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 2013-2014. The 2013-14 budget maintains the existing level of service.

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
2013-2014
General Fund Revenues**

	2011-12 Budget	2011-12 Actual	2012-13 Budget	2013-14 Recommended	2013-14 Approved
General Property Taxes					
Current Taxes on Real Property	\$ 189,700.00	\$ 194,178.00	\$ 181,750.00	182,850.00	
Current Taxes on Mobile Homes	4,450.00	5,565.00	4,750.00	4,650.00	
Current Taxes on Personal Property	60,000.00	65,125.00	61,500.00	63,200.00	
PPTRA Funding	19,525.00	19,527.00	19,525.00	19,525.00	
Public Service Corporation Taxes	8,800.00	8,985.00	8,750.00	9,500.00	
Penalties & Interest on Delinquent Taxes	4,000.00	3,598.00	3,000.00	3,000.00	
Total	<u>\$ 286,475.00</u>	<u>\$ 296,978.00</u>	<u>\$ 279,275.00</u>	<u>\$ 282,725.00</u>	<u>\$ -</u>
Other Local Taxes					
Bank Franchise Tax	\$ 110,000.00	\$ 122,653.00	\$ 118,750.00	\$ 128,000.00	
Communication Tax/Cable Franchise Tax	65,000.00	68,132.00	64,000.00	65,000.00	
Cigarette Tax	45,000.00	58,650.00	45,000.00	45,000.00	
Local Sales Tax	70,000.00	89,171.00	78,000.00	81,000.00	
Meals Tax	185,000.00	206,461.00	231,000.00	300,000.00	
Utility Taxes	84,000.00	90,701.00	88,000.00	90,000.00	
Total	<u>\$ 559,000.00</u>	<u>\$ 635,768.00</u>	<u>\$ 624,750.00</u>	<u>\$ 709,000.00</u>	<u>\$ -</u>
Licenses					
Merchants & Other Licenses	\$ 100,000.00	\$ 117,343.00	\$ 110,000.00	\$ 110,000.00	
Motor Vehicle Licenses	41,000.00	42,269.00	40,000.00	40,000.00	
Total	<u>\$ 141,000.00</u>	<u>\$ 159,612.00</u>	<u>\$ 150,000.00</u>	<u>\$ 150,000.00</u>	<u>\$ -</u>
Rents					
Post Office Rental	\$ 18,000.00	\$ 18,000.00	\$ 18,000.00	\$ 18,000.00	
Total	<u>\$ 18,000.00</u>	<u>\$ 18,000.00</u>	<u>\$ 18,000.00</u>	<u>\$ 18,000.00</u>	<u>\$ -</u>

Operating Budget

2013-2014

General Fund Revenues

	2011-12 Budget	2011-12 Actual	2012-13 Approved	2013-14 Recommended	2013-14 Approved
Revenues from the Commonwealth					
Police HB 599 Funding	\$ 57,289.00	\$ 57,288.00	\$ 57,289.00	\$ 57,289.00	
Litter Control Grant	1,200.00	833.00	1,200.00	1,200.00	
Fire Program Grant	7,200.00	8,000.00	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	3,500.00	4,526.00	2,000.00	3,500.00	
Grants	56,232.00	51,082.00	-	-	
Total	\$ 330,421.00	\$ 121,729.00	\$ 112,689.00	\$ 114,189.00	\$ -
Revenue from the Federal Government					
COPS Grant	\$ 58,888.00	\$ 42,993.00	\$ 58,569.00	\$ 58,569.00	
Stimulus Funding	-	-	-	-	
Community Development Block Grant	-	114.00	-	-	
Total	\$ 58,888.00	\$ 43,107.00	\$ 58,569.00	\$ 58,569.00	\$ -
Fines					
Traffic Fines	\$ 75,000.00	\$ 132,650.00	\$ 110,500.00	\$ 134,000.00	
Total	\$ 75,000.00	\$ 132,650.00	\$ 110,500.00	\$ 134,000.00	\$ -
Miscellaneous Revenues					
Administrative Collection Fee	\$ 8,000.00	\$ 6,144.00	\$ 5,000.00	\$ 4,000.00	
Asset Forfeiture	-	-	-	-	
Cemetery Plot Sales	1,000.00	600.00	1,000.00	1,000.00	
Credit Card Convenience Fee	325.00	386.00	350.00	500.00	
Donations	1,850.00	1,850.00	-	-	
DMV Collection Fees	-	2,180.00	-	-	
Interest Earned	13,500.00	24,746.00	12,000.00	15,000.00	
Other Miscellaneous Revenues	4,000.00	5,137.00	4,000.00	7,500.00	
Reimbursement from Water Fund	53,077.00	53,077.00	60,950.00	60,950.00	
Unappropriated Fund Balance	575,765.00	-	55,000.00	-	
Transfer from Space Needs Fund	458,103.00	-	-	-	
Bond Proceeds	-	520,284.00	-	-	
Zoning Fees	1,500.00	1,875.00	1,500.00	1,500.00	
Total	\$ 1,117,120.00	\$ 616,279.00	\$ 139,800.00	\$ 90,450.00	\$ -
Total All Revenues	\$ 2,585,904.00	\$ 2,024,123.00	\$ 1,493,583.00	\$ 1,556,933.00	\$ -

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
2013-2014
General Fund Expenditures**

	2011-12 Budget	2011-12 Actual	2012-13 Budget	2013-14 Recommended	2013-14 Approved
Legislative					
Mayor & Council Members					
Compensation	\$ 9,000.00	\$ 7,800.00	\$ 9,600.00	\$ 9,600.00	
Advertising	1,650.00	851.00	1,650.00	1,650.00	
Audit	15,000.00	14,500.00	15,000.00	15,000.00	
Election Expense	2,800.00	2,047.00	-	-	
Travel and Training	6,800.00	5,402.00	6,800.00	7,000.00	
Special Meetings	500.00	491.00	1,000.00	1,000.00	
Total Legislative	<u>\$ 35,750.00</u>	<u>\$ 31,091.00</u>	<u>\$ 34,050.00</u>	<u>\$ 34,250.00</u>	<u>\$ -</u>

Personal Detail

Pay Range	Title	No.	2012-13 Budget Total	No.	2013-14 Recommended Total	No.	2013-14 Approved Total
	Mayor	1	\$2,400.00	1	\$2,400.00		
	Council Member	6	7,200.00	6	7,200.00		
	Total	7	\$9,000.00	7	\$9,600.00		

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. Wallace W. Brittle, 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
2013-2014
General Fund Expenditures**

	2011-12 Budget	2011-12 Actual	2012-13 Budget	2013-14 Recommended	2013-14 Approved
Legal					
Legal Services	\$ 35,500.00	\$ 53,159.00	\$ 36,000.00	\$ 36,000.00	
Dues and Subscriptions	350.00	220.00	350.00	350.00	
Publications	300.00	155.00	300.00	300.00	
Supplies	100.00	-	100.00	100.00	
Travel and Training	500.00	-	500.00	500.00	
Total Legal	<u>\$ 36,750.00</u>	<u>\$ 53,534.00</u>	<u>\$ 37,250.00</u>	<u>\$ 37,250.00</u>	<u>\$ -</u>

General Management

This portion of the 2013-2014 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
2013-2014
General Fund Expenditures**

	2011-12 Budget	2011-12 Actual	2012-13 Budget	2013-14 Recommended	2013-14 Approved
General Management					
Salaries and Wages	\$ 92,201.00	\$ 95,591.00	\$ 101,025.00	\$ 106,100.00	
Overtime	1,000.00	-	1,000.00	1,000.00	
Part Time	-	-	-	22,000.00	
Non-compensation Expenses					
FICA	7,130.00	6,136.00	7,730.00	8,125.00	
Health Insurance	17,280.00	16,776.00	18,250.00	21,750.00	
Retirement	12,483.00	12,438.00	9,525.00	11,355.00	
Life Insurance	1,860.00	1,743.00	2,940.00	3,000.00	
Advertising	500.00	-	500.00	500.00	
Bank Fees	1,350.00	682.00	1,200.00	1,000.00	
Dues and Subscriptions	3,600.00	2,898.00	3,500.00	3,600.00	
Education - Manager	4,400.00	3,727.00	4,400.00	4,400.00	
Equipment	4,000.00	2,499.00	3,500.00	3,500.00	
Equipment Rental	6,000.00	5,164.00	5,500.00	5,500.00	
Information Technology	44,500.00	44,058.00	45,500.00	46,000.00	
Maintenance Contracts	5,500.00	4,451.00	6,000.00	6,000.00	
Postal Services	6,500.00	6,492.00	6,200.00	6,200.00	
Professional Services	15,000.00	6,848.00	17,000.00	15,000.00	
Publications	4,000.00	2,472.00	3,000.00	2,500.00	
Supplies	10,250.00	8,624.00	9,000.00	9,250.00	
Telephone-Communications	7,000.00	6,884.00	7,000.00	7,500.00	
Travel and Training	9,250.00	6,306.00	9,000.00	9,000.00	
Vehicle Allowance	4,800.00	4,800.00	4,800.00	4,800.00	
Total General Management	\$ 258,604.00	\$ 238,589.00	\$ 266,570.00	\$ 298,080.00	\$ -

Personnel Detail

Pay Range	Title	No.	2011-12 Budget Total	No.	2013-14 Recommended Total	No.	2013-14 Approved Total
	Town Manager	1	\$ 65,100.00	1	\$ 68,500.00	1	
8	Town Clerk/Treasurer	1	45,250.00	1	45,250.00	1	
4	Deputy Clerk/Treasurer	1	35,000.00	1	37,000.00	1	
3	Office Clerk	1	25,000.00	1	30,000.00	1	
	Total	4	\$170,350.00	4	\$180,750.00	4	

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.

Activities

During fiscal year 2011- 2012, this office issued 56 zoning permits and processed 69 notices of violation.

There was 1 rezoning completed along with the major revision of the Land Development Ordinance during the calendar year 2012.

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Fiscal Year 2013- 2014 Objectives

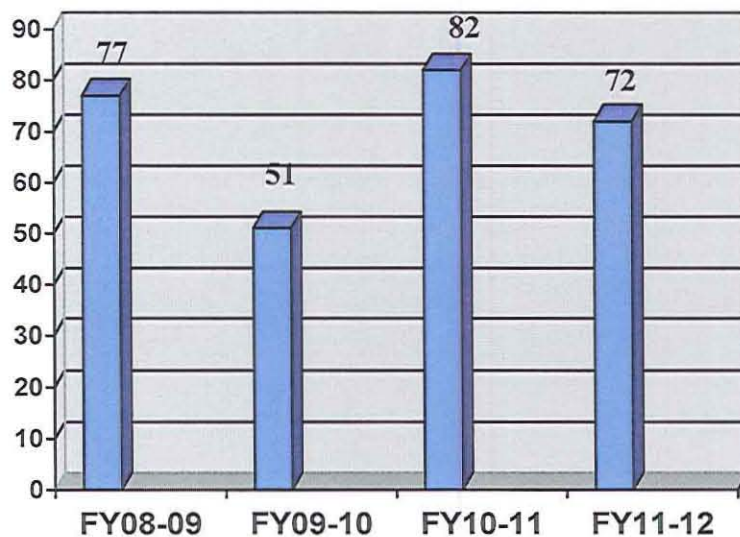
- Continue to protect public health safety and well being through the appropriate planning for the Town's future.
- Increase proactive enforcement of zoning ordinance and other Town Codes.
- Complete the Revision of the Town's Land-Use Ordinances and continuously review and recommend revisions to those 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. Coordinate with the Hampton Roads Planning District Commission and the Planning Commission and Town Council of the Town of Windsor in the 2013 Comprehensive Plan.
- Assist the Economic Development Authority and Town Council in the economic development of the Town.

Four Year Summary of Permits and Violations

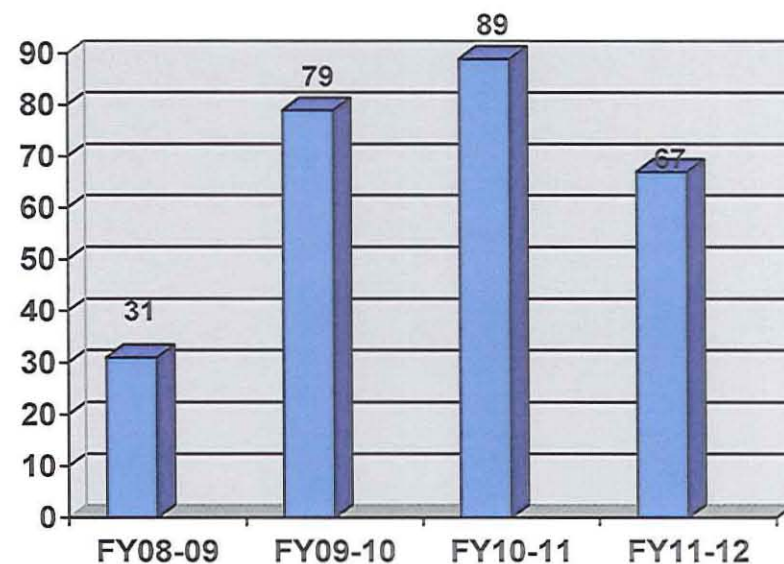
The Town is seeing a leveling off of the increase in the number of Zoning Permits. It is noted that although the number for FY2011-2012 is less than FY2010-2011, it does reflect several new houses which will lead to further economic expansion. It also is apparent that the proactive codes enforcement is leading to an overall decrease in violations as reflected in the violation chart below.

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

Permits Issued



Violations Issued



Operating Budget

2013-2014

General Fund Expenditures

	2011-12 Budget	2011-12 Actual	2012-13 Budget	2013-14 Recommended	2013-14 Approved
Planning & Community Development					
Compensation - Planning Commission	\$ 2,200.00	\$ 2,200.00	\$ 2,200.00	\$ 2,200.00	
Salaries and Wages	42,500.00	43,081.00	45,000.00	46,800.00	
Non-compensation Expenses					
FICA	3,255.00	2,851.00	3,450.00	3,590.00	
Health Insurance	9,094.00	9,094.00	9,625.00	10,550.00	
Retirement	5,410.00	5,406.00	3,875.00	4,025.00	
Life Insurance	120.00	119.00	700.00	625.00	
Advertising	1,200.00	499.00	1,000.00	1,000.00	
Dues and Subscriptions	600.00	618.00	600.00	600.00	
Professional Services	4,000.00	2,845.00	3,000.00	3,000.00	
Publications	100.00	-	100.00	100.00	
Supplies	350.00	402.00	200.00	200.00	
Telephone-Communications	900.00	628.00	850.00	850.00	
Travel and Training	3,000.00	3,159.00	3,000.00	3,000.00	
Vehicle Fuel	400.00	354.00	400.00	400.00	
Vehicle Repairs and Maintenance	800.00	181.00	400.00	400.00	
Total Planning	\$ 73,929.00	\$ 71,437.00	\$ 73,929.00	\$ 74,400.00	\$ -

Personnel Detail

Pay Range	Title	No.	2012-13 Budget Total	No.	2013-14 Recommended Total	No.	2013-14 Approved Total
	Planning Commissioners	7	\$2,200.00	7	\$2,200.00	7	
9	Planning & Zoning Administrator	1	45,000.00	1	46,800.00	1	
	Total	8	\$47,200.00	8	\$49,000.00	8	

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

2013-2014

General Fund Expenditures

	2011-12 Budget	2011-12 Actual	2012-13 Budget	2013-14 Recommended	2013-14 Approved
Public Works & Property Maintenance					
Salaries and Wages	\$ 37,260.00	\$ 38,469.00	\$ 39,600.00	\$ 41,080.00	
Overtime	2,000.00	-	2,000.00	2,000.00	
Part-time-Temporary	2,000.00	2,238.00	5,000.00	7,500.00	
Non-compensation Expenses					
FICA	3,005.00	2,355.00	3,030.00	3,150.00	
Health Insurance	8,180.00	8,172.00	8,660.00	9,485.00	
Retirement	4,740.00	4,739.00	3,395.00	3,535.00	
Life Insurance	110.00	104.00	525.00	550.00	
Building Repairs and Maintenance	9,000.00	6,749.00	6,000.00	18,000.00	
Clothing - Uniforms	1,400.00	1,167.00	1,000.00	500.00	
Equipment	4,000.00	2,110.00	3,500.00	3,500.00	
Equipment Rental	500.00	-	500.00	500.00	
Equipment Repairs and Maintenance	3,000.00	2,716.00	3,000.00	3,500.00	
Rental Property - Repairs & Maintenance	3,000.00	2,960.00	2,500.00	2,500.00	
Street and Sidewalk Maintenance	10,000.00	5,778.00	8,000.00	8,000.00	
Street Lights - Utility Expense	31,312.00	30,810.00	30,000.00	33,000.00	
Utilities	8,700.00	7,501.00	8,500.00	9,000.00	
Vehicle Fuel	3,800.00	3,899.00	4,000.00	4,000.00	
Vehicle Repairs and Maintenance	1,500.00	437.00	1,000.00	1,000.00	
Total Public Works & Property Maintenance	\$ 133,507.00	\$ 120,204.00	\$ 130,210.00	\$ 150,800.00	\$ -

Personnel Detail

Pay Range	Title	No.	2012-13 Budget Total	No.	2013-14 Recommended Total	No.	2013-14 Approved Total
7	Maintenance Supervisor	1	\$46,500.00	1	\$48,360.00	1	
4	Maintenance Worker	<u>1</u>	<u>32,500.00</u>	<u>1</u>	<u>33,800.00</u>	<u>1</u>	
	Total	2	\$79,000.00	2	\$79,000.00	2	

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 and will engage with all of our residents, businesses and Community Groups to ensure the success of our department's mission. The Windsor Police Department is a "Values" driven organization committed to excellence and will continue to partner with the community thereby making the Town of Windsor the best 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. We do this because I wish for the agency to be more to this community than a police officer seen driving by or only there when there is a problem. Our agencies goal in this endeavor is to be a group of professionals that are involved in and a part of this community even when there is no conflict present.

Activities/Services:

During calendar year 2012, the Windsor Police Department recorded and responded to approximately **1,871** dispatched and/or citizen initiated calls for service and approximately **8,968** officer initiated calls for service with the total calls for service at approximately **10,839** service calls. This is an approximate increase of 63% over those received and initiated during calendar year 2011. It is important to note that much of this increase is due to new development and an increase in local traffic using roads and businesses within the jurisdiction. This growth was anticipated last year and I am pleased to say that even with this increase we are fully staffed and still able to accomplish our mission to the very high standard that we are held too. I am anticipating however, that the growth is going to continue locally and I will continue to monitor our capabilities and needs closely to ensure that we remain proactive and not fall into a reactive function. 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. We continued that effort into 2012 and have successfully implemented it into our daily work. I am very pleased that I am able to report that we initiated these programs at no added cost to our operational budget, working within our means. This effort has significantly reduced crime and traffic accidents within the Town of Windsor.

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 2012:

- Responded to and investigated approximately 71 motor vehicle crashes.
- Arrested approximately 40 individuals for felony offenses.
- Arrested approximately 83 individuals for misdemeanor offenses.
- Conducted approximately 2,595 traffic stops.
- Issued approximately 2,171 traffic summons.

Fiscal Year 2013 – 2014 Objectives:

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

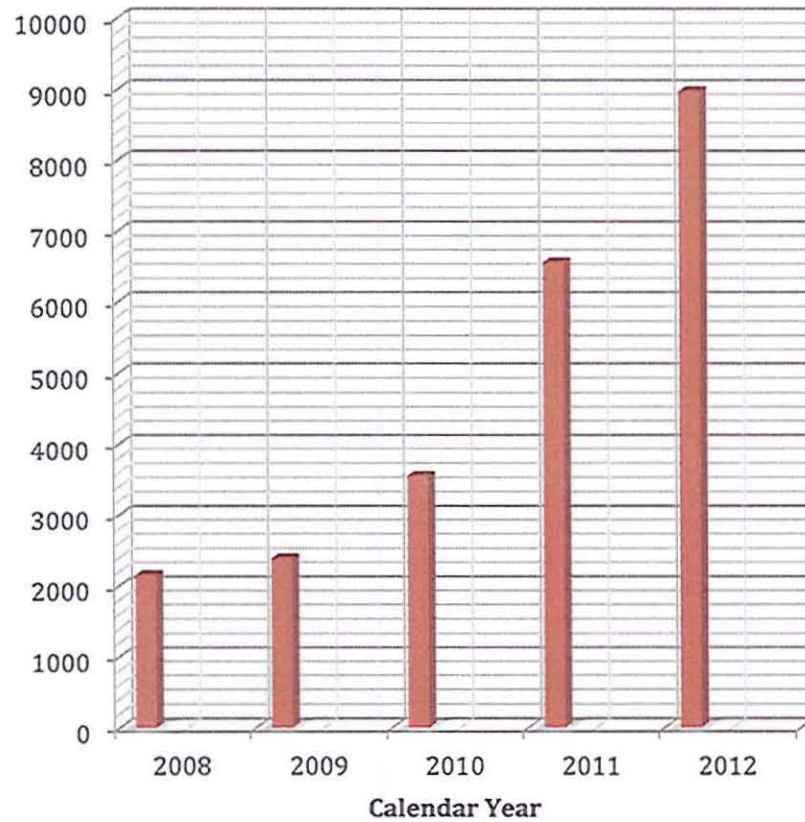
As a result of the efforts of our Town Police Officers and our agencies initiated programs, it is self evident that we are making a tremendous impact within our community, thereby making it very hard for criminal activity to flourish here. As we venture into the next phase of this agencies legacy by moving to our new location, I am confident that our ability to serve and protect this community, in all the various forms that we do, will create higher standards and expectations of this agency and its members. I know that we can meet and exceed these expectations and standards. Our calls for service, both dispatched and self-initiated, continue to increase as the needs for service and people increase that live and work in and around our jurisdiction. In order for the Windsor Police Department to remain in a proactive role, which has been proven to prevent crime and create an environment that people want to live in, we must take into consideration the future growth of our community. Because of the uncertainty of what is to come, I must rely on the information that I currently have. I feel that we are currently at a staffing level that can meet the needs of our community. It is still 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, listening to their concerns, care about their needs and that we will always give them the very best service that we can. We continue with the traditions we have created with our programs that focus on the community such as the Windsor Police Youth Auxiliary Officer Program, the Town of Windsor 4th of July Ceremony, the Windsor Police Touch-A-Truck Benefit, and the Windsor Police Christmas Toy Drive. These events have grown tremendously over the last six years. Programs such as this 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. Our Windsor Police Auxiliary Program will be expanding this year and has proven to be an absolutely critical part of our capabilities and a tremendous value to our citizens.

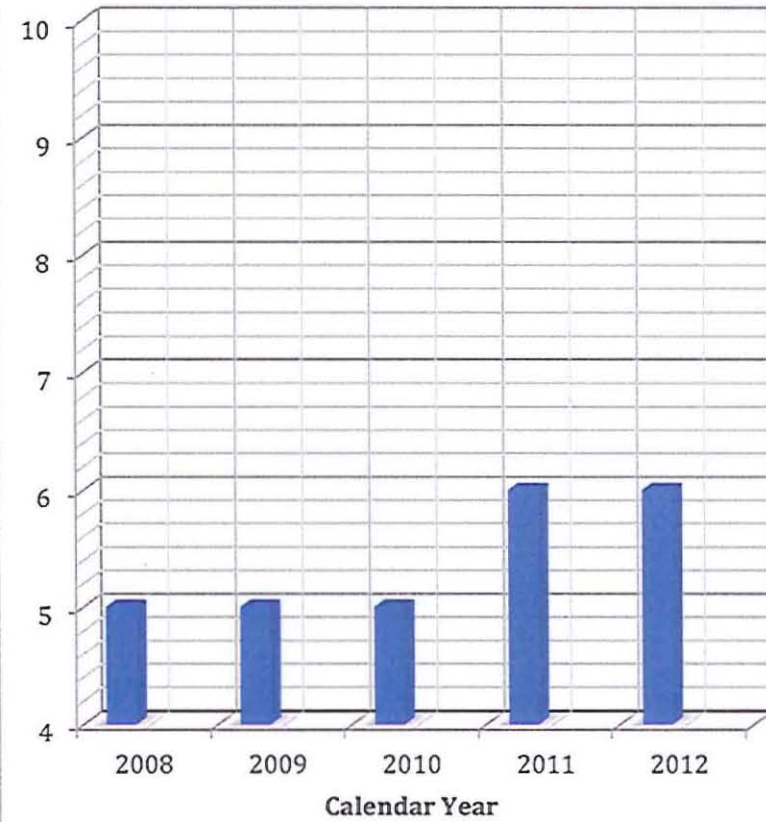
Five-Year Summary of Staffing and Calls For Service:

In the past five calendar years the number of, "calls for service" for this Department have continued to increase as our population and visitors to our town increase. At times, this increase can be dramatic and I am forced to use that as one of my measuring tools to gauge the future needs that will be placed upon this agency. I am certain that within the next five years we will need to address staffing issues but, that time I am happy to report is not now. Unfortunately however, due to the uncertainty of when housing within and around Windsor will be developed, when the 460 realignment will begin and be finished and the success that will hopefully be coming to the Shirley T. Holland Intermodal Park, I am unable to accurately give a proper staffing needs assessment at this point. I am forced to wait to react to the information and actions of those in a still unstable economy to make the decisions that are inevitably going to reshape the Town of Windsor. Although none of us can predict the future, we strive to prepare for it. Again, I believe that at our current staffing level we can meet the needs of our jurisdiction and I am closely monitoring the growth as we all are so that we never fall behind on giving the residents of Windsor the best service possible. As I have said before and will continue to say, "We Will Not Fail".

Windsor Police Department Calls for Service



Windsor Police Department Personnell



Operating Budget

2013-2014

General Fund Expenditures

	2011-12 Budget	2011-12 Actual	2012-13 Budget	2013-14 Recommended	2013-14 Approved
Police					
Salaries and Wages	\$ 206,060.00	\$ 210,028.00	\$ 221,150.00	\$ 230,215.00	
Grant Funded Position	58,660.00	46,903.00	58,660.00	59,950.00	
Overtime	20,750.00	15,651.00	25,000.00	25,000.00	
Non-compensation Expenses					
FICA	17,690.00	15,461.00	18,830.00	19,525.00	
Health Insurance	43,690.00	43,624.00	48,100.00	52,720.00	
Retirement	26,215.00	26,156.00	18,980.00	19,760.00	
Life Insurance	580.00	576.00	2,925.00	3,045.00	
Advertising	500.00	241.00	500.00	500.00	
Community Relations	2,450.00	2,180.00	600.00	600.00	
Dues, Subscriptions, and Publications	1,250.00	1,157.00	1,300.00	1,500.00	
Equipment	9,700.00	9,207.00	7,200.00	8,000.00	
Grants & Asset Forfeiture Expense	51,529.00	51,529.00		-	
Grant - DMV	10,575.00	7,606.00		-	
Bullet Proof Vest Grant	3,150.00	3,150.00		-	
VML Safety Grant	2,000.00	1,700.00		-	
Information Technology	1,800.00	1,516.00	2,000.00	3,000.00	
Investigations	400.00	40.00	400.00	400.00	
Office Supplies	2,000.00	1,948.00	1,250.00	4,000.00	
Postage	-	-	-	1,000.00	
Telephone-Communications	8,000.00	8,386.00	8,500.00	12,000.00	
Travel and Training	7,000.00	6,996.00	7,000.00	8,500.00	
Vehicle Fuel	30,500.00	28,768.00	35,000.00	30,000.00	
Vehicle/Equipment Repairs and Maintenance	12,500.00	10,743.00	12,000.00	17,000.00	
Building Operations					
Utilities	-	-	-	6,700.00	
Equipment Rental	-	-	-	3,000.00	
Maintenance Contracts	-	-	-	2,000.00	
Total Police	<u>\$ 516,999.00</u>	<u>\$ 493,566.00</u>	<u>\$ 469,395.00</u>	<u>\$ 496,715.00</u>	<u>\$ -</u>

Personnel Detail

Pay Range	Title	No.	2012-13 Budget Total	No.	2013-14 Recommended Total	No.	2013-14 Approved Total
12	Police Chief	1	\$56,500.00	1	\$59,000.00	1	
9	Police Sergeant	1	42,000.00	1	43,680.00	1	
7	Police Officer	3	162,005.00	4	168,485.00	4	
	Total	<u>5</u>	<u>\$260,505.00</u>	<u>6</u>	<u>\$271,165.00</u>	<u>6</u>	

**Operating Budget
2013-2014
General Fund Expenditures**

	2010-11 Budget	2010-11 Actual	2011-12 Budget	2013-14 Recommended	2013-14 Approved
Cultural Events					
4th of July Celebration	\$ 3,000.00	\$ 1,950.00	\$ 2,500.00	\$ 3,500.00	
Christmas Holidays	1,000.00	168.00	500.00	500.00	
Other Events	3,100.00	-	1,500.00	1,500.00	
Total Cultural Events	<u>\$ 7,100.00</u>	<u>\$ 2,118.00</u>	<u>\$ 4,500.00</u>	<u>\$ 5,500.00</u>	<u>\$ -</u>
Economic Development					
Business Appreciation	1,965.00	1,517.00	1,250.00	1,300.00	
Chamber of Commerce					
Dues and Subscriptions	3,500.00	3,500.00	3,500.00	3,500.00	
Activities	1,000.00	557.00	750.00	750.00	
Other Economic Development Activities	5,000.00	5,000.00	5,000.00	5,000.00	
Total Economic Development	<u>\$ 11,465.00</u>	<u>\$ 10,574.00</u>	<u>\$ 10,500.00</u>	<u>\$ 10,550.00</u>	<u>\$ -</u>
Fire Department					
Contribution	\$ 20,000.00	\$ 20,000.00	\$ 13,657.00	\$ -	
Grant	7,200.00	8,000.00	7,200.00	7,200.00	
Total Fire Department	<u>\$ 27,200.00</u>	<u>\$ 28,000.00</u>	<u>\$ 20,857.00</u>	<u>\$ 7,200.00</u>	<u>\$ -</u>
Rescue Squad					
Contribution	\$ 12,000.00	\$ 12,000.00	\$ 13,115.00	\$ -	
Total Rescue Squad	<u>\$ 12,000.00</u>	<u>\$ 12,000.00</u>	<u>\$ 13,115.00</u>	<u>\$ -</u>	<u>\$ -</u>
Refuse Collection					
Residential Collection	\$ 71,500.00	\$ 69,108.00	\$ 70,500.00	\$ 70,500.00	
Seasonal Clean-ups	4,500.00	2,362.00	3,000.00	3,000.00	
Total Refuse Collection	<u>\$ 76,000.00</u>	<u>\$ 71,470.00</u>	<u>\$ 73,500.00</u>	<u>\$ 73,500.00</u>	<u>\$ -</u>

Operating Budget**2013-2014****General Fund Expenditures**

	2011-12 Budget	2011-12 Actual	2012-13 Budget	2013-14 Recommended	2013-14 Approved
Capital Projects					
Police Car	\$ 38,000.00	\$ 37,762.00	\$ 39,000.00	\$ 63,000.00	
Streetlight Extensions	-	-	2,000.00	2,000.00	
Sidewalks Repair and Construction	-	-	-	5,000.00	
Sidewalks - SYIP Funds	205,000.00	-	45,000.00	45,000.00	
Information Technology Upgrades	10,000.00	9,533.00	7,000.00	7,000.00	
Financial Software Upgrade	-	-	-	36,000.00	
Paving of Cemetary Driveways	-	-	30,000.00	-	
Space Needs - Survey	-	2,952.00	-	-	
Space Needs - Land	996,500.00	1,011,500.00	-	-	
Space Needs Sinking Fund Expense	50,000.00	35,000.00	115,000.00	111,000.00	
Total Capital Projects	\$ 1,299,500.00	\$ 1,096,747.00	\$ 238,000.00	\$ 269,000.00	\$ -
Non-departmental					
Contingency	\$ 4,000.00	\$ 2,253.00	\$ 9,036.00	\$ 9,488.00	
Replacement Town Signs	-	-	25,000.00	-	
Contribution to Library	1,200.00	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	1,000.00	1,000.00	1,000.00	1,000.00	
Storm Related Costs	17,500.00	16,959.00	-	-	
Insurance	25,000.00	23,982.00	25,000.00	28,000.00	
Payments to Other Governments	38,400.00	31,234.00	50,000.00	50,000.00	
Total Non-departmental	\$ 97,100.00	\$ 76,628.00	\$ 121,236.00	\$ 99,688.00	\$ -
Total All Expenditures	\$ 2,585,904.00	\$ 2,305,958.00	\$ 1,493,583.00	\$ 1,556,933.00	\$ -

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 2013-2014.

**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 2013-2014 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 2013-2014, 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 2013-2014 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
2013-2014
Water Fund**

	2011-12 Budget	2011-12 Actual	2012-13 Budget	2013-14 Recommended	2013-14 Approved
Revenues					
Water Sales	357,250.00	346,523.00	416,000.00	435,000.00	
Tap, Connection & Other Fees	17,500.00	57,460.00	25,000.00	45,000.00	
Interest Earned	5,000.00	3,397.00	3,000.00	3,000.00	
Prior Year Fund Balance	25,000.00	-	-	-	
Total Revenues	\$ 404,750.00	\$ 407,380.00	\$ 444,000.00	483,000.00	-

**Operating Budget
2013-2014
Water Fund**

	2011-12 Budget	2011-12 Actual	2012-13 Budget	2013-14 Recommended	2013-14 Approved
Expenditures					
Operating & Maintenance (O&M)					
Salaries	143,372.00	146,199.00	150,849.00	161,655.00	
Advertising	75.00	-	100.00	100.00	
Bank Fees	800.00	774.00	850.00	850.00	
Clothing - Uniforms	1,350.00	1,168.00	1,000.00	500.00	
Dues and Subscriptions	700.00	595.00	800.00	800.00	
Equipment	3,150.00	175.00	3,500.00	3,500.00	
Equipment Repairs and Maintenance	3,500.00	2,524.00	2,500.00	3,500.00	
Equipment Rental	850.00	-	800.00	500.00	
Maintenance Contracts	21,226.00	21,183.00	23,000.00	23,000.00	
Meters	1,000.00	1,000.00	1,000.00	1,000.00	
Professional Fees	4,500.00	516.00	5,000.00	5,000.00	
Publications	400.00	-	200.00	200.00	
System Repairs and Maintenance	37,700.00	32,880.00	14,500.00	15,000.00	
State/Lab Fees	3,500.00	2,480.00	4,000.00	5,000.00	
Telephone - Communications	1,500.00	1,566.00	1,850.00	1,600.00	
Part Time/Temporary Help	850.00	-	1,000.00	1,000.00	
Travel and Training	1,750.00	1,580.00	2,000.00	2,500.00	
Utilities	16,000.00	16,875.00	18,500.00	18,500.00	
Vehicle Fuel	2,300.00	2,192.00	2,500.00	2,500.00	
Vehicle Maintenance and Repair	600.00	446.00	600.00	900.00	
Payments to General Fund					
Indirect Cost	39,915.00	39,915.00	47,715.00	47,025.00	
Protection of Water System	13,162.00	13,162.00	13,200.00	13,200.00	
Total O&M	\$ 298,200.00	\$ 285,230.00	\$ 295,464.00	307,830.00	-

**Operating Budget
2013-2014
Water Fund**

	2011-12 Budget	2011-12 Actual	2012-13 Budget	2013-14 Recommended	2013-14 Approved
Depreciation					
Depreciation	\$ 10,000.00	\$ 206,591.00	45,536.00	72,170.00	
Total Depreciation	<u>\$ 10,000.00</u>	<u>\$ 206,591.00</u>	<u>\$ 45,536.00</u>	<u>72,170.00</u>	<u>-</u>
Debt Service					
USDA Loan - Principal and Interest	\$ 45,000.00	33,507.00	55,000.00	55,000.00	
New USDA Loan - Principal and Interest	43,000.00	39,876.00	43,000.00	43,000.00	
Total Debt Service	<u>\$ 88,000.00</u>	<u>\$ 73,383.00</u>	<u>\$ 98,000.00</u>	<u>98,000.00</u>	<u>-</u>
Capital					
Water Main Replacement	\$ -	-	-	5,000.00	-
Other Capital Outlay	8,550.00	3,338.00	5,000.00	-	
Total Capital	<u>\$ 8,550.00</u>	<u>\$ 3,338.00</u>	<u>\$ 5,000.00</u>	<u>5,000.00</u>	<u>-</u>
Total All Expenditures	<u>\$ 404,750.00</u>	<u>\$ 568,542.00</u>	<u>\$ 444,000.00</u>	<u>483,000.00</u>	<u>-</u>

Space Needs Fund

This is the 2013-2014 operating budget for the Space Needs Fund.

This Fund was established to allow the Town to set aside funds for the future space needs. This is the first year of an operating budget for the Space Needs Fund.

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

Operating Budget
2013-2014
Space Needs Fund

	2011-12 Budget	2011-12 Actual	2012-13 Budget	2013-14 Recommended	2013-14 Approved
Revenues					
Transfer from General Fund	-	-	-	-	-
Fund Balance	-	-	-	-	50,000.00
<i>Total Revenues</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 50,000.00</u>

	2011-12 Budget	2011-12 Actual	2012-13 Budget	2013-14 Recommended	2013-14 Approved
Expenditures					
Professional Services	-	-	-	-	50,000.00
<i>Total All Expenditures</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 50,000.00</u>

Five-year Capital Improvements Plan

The following is the proposed Capital Improvements Plan (CIP) for the five-year period covered by fiscal years 2013-2014 through 2017-2018.

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 2014-2018**

	FY14 <i>Proposed</i>	FY15 <i>Proposed</i>	FY16 <i>Proposed</i>	FY17 <i>Proposed</i>	FY18 <i>Proposed</i>	General Fund FY14	State/Federal Funds	Fund Balance FY14	Five-year Total
General Fund									
General Operations									
Town Center/Future Development & Space Needs	\$ 111,000	\$ 110,000	\$ 110,000	\$ 110,000	\$ 75,000	\$ 111,000			\$ 516,000
Financial Software Upgrade	\$ 36,000	\$ 36,000	\$ 36,000			\$ 36,000			\$ 108,000
IT Software Upgrades	\$ 7,000								
Planning						\$ -			
GIS System Improvements		\$ 8,000				\$ -			\$ 8,000
Police									
Police Vehicle	\$ 63,000	\$ 63,000	\$ 85,000	\$ 85,000	\$ 90,000	\$ 63,000			\$ 386,000
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	\$ 5,000	\$ 10,000	\$ 20,000	\$ 60,000	\$ 60,000	\$ 5,000			\$ 155,000
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									
Construction of Cemetery Parking Lot			\$ 35,000			\$ -			\$ 35,000
Total	\$269,000	\$749,000	\$898,000	\$1,267,000	\$237,000	\$ 217,000	\$ 45,000	\$ -	\$ 3,413,000

**Capital Improvement Plan
FY 2014-2018**

	FY14 <i>Proposed</i>	FY15 <i>Proposed</i>	FY16 <i>Proposed</i>	FY17 <i>Proposed</i>	FY18 <i>Proposed</i>	Water Fund FY14	Fund Balance FY14	Five-year Total
Water Fund								
Water Mains/Service Line Replacement	\$ 5,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 5,000		\$ 45,000
Upgrade water meters to "Touch-Read"	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ -		\$ 20,000
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 2013-2014 operating budget and the five year capital improvements plan.

These documents consist of the following:

- A Resolution Approving And Adopting The Fiscal Year 2013-2014 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, 2013, And Ending December 31, 2013
- A Resolution Approving And Adopting The Five-Year Capital Improvements Plan (CIP) For The Period Covered By Fiscal Years 2013-2014 Through 2017-2018

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

RESOLUTION

A Resolution Approving And Adopting The Five-Year Capital Improvements Plan (CIP) For The Period Covered By Fiscal Years 2013-2014 Through 2017-2018

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 2014-2018; 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 2014-2018*.

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

Adopted: _____

A TRUE COPY, ATTEST:

Town Clerk

Approved as to form:

Town Attorney

RESOLUTION

A Resolution Approving And Adopting The Fiscal
Year 2013-2014 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, 2013-2014 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, 2013 and ending June 30, 2014:

A. Sums appropriated from:

Fund	Amount
General Fund Revenues	\$1,556,933.00
Water Fund Revenues	<u>483,000.00</u>
<i>Total</i>	\$2,039,933.00

B. Sums appropriated to:

Fund	Amount
General Fund Expenditures	\$1,556,933.00
Water Fund Expenditures	<u>483,000.00</u>
<i>Total</i>	\$2,039,933.00

Section 3. Said appropriations shall be in effect beginning July 1, 2013.

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: _____

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, 2013, And Ending December 31, 2013

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, 2013 and ending December 31, 2013, 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, 2013 and ending December 31, 2013, 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, 2013 and ending December 31, 2013, 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, 2013 and ending December 31, 2013, 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, 2013 and ending December 31, 2013, 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, 2013. 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: _____

A TRUE COPY, ATTEST:

Town Clerk

Approved as to form:

Town Attorney