

Town of Windsor

Memorandum

June 10, 2025

TO: The Honorable Mayor and Town Council

FROM: William G. Saunders, IV, Town Manager *WGS IV*

SUBJECT: FY26 Budget and Capital Improvement Plan Review / Adoption

Review

There have been no changes to the draft FY26 Budget and Capital Improvement Plans (CIP) since the May 29, 2025, Special Meeting.

Unknowns

The Virginia Risk Sharing Association insurance premium amount was received and no change to the draft budget was required.

Adoption

The General Fund budget is balanced at \$3,748,772.89.
The Water Fund budget is balanced at \$1,194,077.00.
The Space Needs Fund budget is balanced at \$105,000.00.
The Town Center Fund budget is balanced at \$68,000.00.

Enclosures

-FY26 Budget and CIP Resolutions
-Tax and Water Ordinances

Recommendation action

Move that Council adopt the resolutions and ordinances entitled:

A Resolution Approving And Adopting The Fiscal Year 2025-26 Operating Budget For The Town Of Windsor, Virginia And Appropriating The Requisite Funds For Said Budget

A Resolution Approving And Adopting The Five-Year Capital Improvements Plan (CIP) For The Period Covered By Fiscal Years 2025-26 Through 2029-30

An Ordinance Imposing And Levying Taxes Within The Town Of Windsor, Virginia Upon Real Property, And Upon Public Service Corporation Real Property For The Fiscal Year Beginning July 1, 2025, And Ending June 30, 2026; And Upon Personal Property, Upon Public Service Corporation Personal Property, Upon Machinery and Tools, And Upon Mobile Homes For The Calendar Year Beginning January 1, 2025, And Ending December 31, 2025.

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

RESOLUTION

A Resolution Approving And Adopting The Fiscal
Year 2025-26 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, 2025-26 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, 2025, and ending June 30, 2026:

A. Sums appropriated from:

Fund	Amount
General Fund Revenues	\$3,748,772.89
Water Fund Revenues	\$1,194,077.00
Space Needs Revenues	\$105,000.00
Town Center Revenues	\$68,000.00
<i>Total</i>	<u>\$5,115,849.89</u>

B. Sums appropriated to:

Fund	Amount
General Fund Expenditures	\$3,748,772.89
Water Fund Expenditures	\$1,194,077.00
Space Needs Expenditures	\$105,000.00
Town Center Expenditures	\$68,000.00
<i>Total</i>	<u>\$5,115,849.89</u>

Section 3. Said appropriations shall be in effect beginning July 1, 2025.

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 10, 2025

A TRUE COPY, ATTEST:

Town Clerk

Approved as to form:

Town Attorney

RESOLUTION

A Resolution Approving And Adopting The Five-Year Capital Improvements Plan (CIP) For The Period Covered By Fiscal Years 2025-26 Through 2029-30

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

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

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

Section 1. That the Town Council hereby approves and adopts the document entitled *Capital Improvements Plan for Fiscal Years 2026-2030*.

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

Adopted: June 10, 2025

A TRUE COPY, ATTEST:

Town Clerk

Approved as to form:

Town Attorney

ORDINANCE

An Ordinance Imposing And Levying Taxes Within The Town Of Windsor, Virginia Upon Real Property, And Upon Public Service Corporation Real Property For The Fiscal Year Beginning July 1, 2025, And Ending June 30, 2026; And Upon Personal Property, Upon Public Service Corporation Personal Property, Upon Machinery and Tools, And Upon Mobile Homes For The Calendar Year Beginning January 1, 2025, And Ending December 31, 2025.

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

Section 1. Tax Rates

A. Real Estate

For the fiscal year beginning July 1, 2025, and ending June 30, 2026, upon all real estate and improvements thereon, not exempt from local taxation, there shall be a tax of No Dollars and Fifteen Cents (\$0.15) for every One Hundred Dollars (\$100.00) of the assessed value.

B. Public Service Corporations

For the fiscal year beginning July 1, 2025, and ending June 30, 2026, upon all real estate and improvements thereon of public service corporations not exempt from local taxation, there shall be a tax of No Dollars and Fifteen Cents (\$0.15) for every One Hundred Dollars (\$100.00) of assessed value; and for the calendar year beginning January 1, 2025, and ending December 31, 2025, upon all tangible personal property of every kind and description of public service corporations not exempt from local taxation, there shall be a tax of No Dollars and Fifty Cents (\$0.50) for every One Hundred Dollars (\$100.00) of assessed value.

C. Tangible Personal Property

For the calendar year beginning January 1, 2025, and ending December 31, 2025, 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, 2025, and ending December 31, 2025, upon all machinery and tools used or employed by any person, firm or corporation in any trade or business, not exempt from local taxation, there shall be a tax of No Dollars and Twenty-Five Cents (\$0.25) for every One Hundred Dollars (\$100.00) of assessed value which shall be based upon the fair market value thereof.

E. Mobile Homes

For the calendar year beginning January 1, 2025, and ending December 31, 2025, upon all mobile homes, not exempt from local taxation, there shall be a tax of No Dollars and Fifteen Cents (\$0.15) for every One Hundred Dollars (\$100.00) of the assessed value.

F. Cigarette Tax

For the fiscal year beginning July 1, 2025, and ending June 30, 2026, upon the sale of all cigarettes in the Town of Windsor shall be tax of No Dollars and Forty Cents (\$0.40) per pack.

G. Meals Tax

For the fiscal year beginning July 1, 2025, and ending June 30, 2026, the meals tax rate shall be Six Percent (6.0%).

Section 2. Tax Payments

The above-mentioned taxes, with the exception of the cigarette tax, meals tax, and real estate tax shall be due and payable on December 5, 2025; real estate tax shall be due and payable on June 5, 2026. A penalty of ten percent (10.0%) of the late payments of such tax shall be imposed for balances in arrears over One Hundred Dollars (\$100.00), a penalty of Ten Dollars (\$10.00) for those balances in arrears between Ten Dollars (\$10.00) and One Hundred Dollars (\$100.00), and a penalty equal to the balance in arrears for those balances in arrears under Ten Dollars (\$10.00). In addition to the penalty, the Town shall collect interest at the rate of ten percent (10.0%) per annum upon the principal and penalties of all such taxes not paid by the date due.

Section 3. Severance Clause

In the event that a court of competent jurisdiction declares any portion of this Ordinance is 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 10, 2025

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, 2025.

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, 2025 ("*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 \$100.00 deposit. The Town shall refund to the water customer this deposit, without interest and less any amounts due to the Town, when water service is terminated. The new water customer shall pay to the Town all required fees and deposit prior to the Town turning on water service.
- B. The water rate applicable to all categories of water customers of the Town of Windsor who are within the boundaries of the town limits shall be \$8.50 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 \$29.75.
- 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 \$9.00 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 \$31.50.
- D. The Town shall bill all of its water customers on a bi-monthly basis, and the bills are payable to the Town on the date presented, and the water customer must pay said bill

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

- E. After giving the water customer prior written notice, the Town shall cut-off water service to those water customers who are delinquent more than sixty (60) days in paying their water bills. The Town shall charge the water customer a fee of \$30.00 for turning the water service off or on. This fee shall increase to \$75.00 if the water is to be turned on after 4:00 p.m. on weekdays, and anytime the Town Office is closed. The water customer shall satisfy all outstanding water charges and fees prior to the Town turning the water service back on.
- 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 wellhouse at 12 Duke Street at a rate of \$8.50 per 1,000 gallons of water with a minimum charge of \$25.00.

Section 2. Facility Fee

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

Water Meter Size	In-Town Connection	Out-of-Town Connection
5/8 Inch Meter	\$5,000.00	\$5,500.00
3/4 Inch Meter	\$6,000.00	\$6,500.00
1 Inch Meter	\$8,500.00	\$9,000.00
1 1/2 Inch Meter	\$12,500.00	\$13,000.00
2 Inch Meter	\$20,000.00	\$20,500.00

*When the size of the connection exceeds the sizes set forth above, the applicant shall be required to pay an installation/connection fee as determined by the town.

Section 3. Connection Fee

The Town shall charge each person requesting a new connection to a Town water line a connection fee of \$1,000.00. If a developer or contractor makes a residential connection, then the Town shall not charge the developer this fee. Non-residential new connections

shall be made by an approved contractor and shall provide a meter to meet Town standards.

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 10, 2025

A TRUE COPY, ATTEST:

Town Clerk

Approved as to form:

Town Attorney