

Town of Windsor

The Gateway to Hampton Roads



2025-26 Operating Budget and Five-year Capital Improvement Plan

Table of Contents

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

TOWN OF WINDSOR

Town Elected Officials

George Stubbs – Mayor
Randy Carr - Vice Mayor

Councilmen

David Adams
Walter Bernacki
Gibbie Dowdy
Jake Redd
Marlin Sharp



Town Manager
William Saunders

Town Clerk
Kelly Kuhns

Town Treasurer
Cheryl McClanahan

Town Attorney
Fred D. Taylor

May 29, 2024

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

Dear Sirs,

This is the fiscal year 2026 draft budget. This document includes the proposal for the operating budgets for the General Fund, the Water Fund, the Space Needs Fund, Windsor Town Center Fund, and the Event Fund; as well as the proposal for the five-year Capital Improvements Plan (CIP) for the period FY26 through FY30. This document, created with reference to current and projected economic conditions, town service provision capabilities, and input from the Town Council, is provided here for your review.

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

This budget proposal comes with some uncertainty due to the current economic environment and potential future economic downturns in the wake of the recent inflationary period and other uncertainties. Some disruption in our normal revenue streams during these uncertain times may occur. We should all continue to watch this situation closely. The budget includes a \pm \$75,000 contingency due to these and other uncertainties in FY26.

While this budget is balanced and largely complete, new revenue information, and expense information from a few vendors, may result in minor revisions as we move through May.

Discussion of General Fund Revenues

Real Estate and Personal Property Tax Revenues

As you know, the Isle of Wight County Commissioner of Revenue is responsible for conducting the assessment of real property values within the Town of Windsor. The County conducts these assessments approximately every four years; a new assessment took place in FY23. This draft includes no increase to the current \$0.15 per \$100 real estate tax rate.

This budget also maintains the current rates of \$0.50 per \$100 for personal property (vehicles) and \$0.25 per \$100 for machinery and tools.

Other Local Taxes

The largest source of revenue in this category is the meals tax, no increase to the current 6% rate is planned.

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

Payments (Reimbursements) from Other Funds

Included in the FY26 General Fund revenue is payment from the Water Fund for indirect services that the General Fund provides this fund. This payment reimburses the General Fund for the services that it provides to the Water Fund. The Water Fund also pays the General Fund to cover a portion of the salaries and benefits of the employees that spend time working for both Funds.

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

The payments from the Water Fund for indirect costs and salaries total \$411,706.84 for FY26.

Discussion of General Fund Expenditures

Operations

This document reflects reasonable expectations regarding the increasing costs of operations, although the potential for future inflation is hard to predict. What is known is that the town is not immune from the effects of the inflationary environment, one example is a health care premium increase of 12% for FY26.

Salaries

Town staff have performed admirably throughout the 2025 fiscal year.

The salaries for employees that provide services for both funds are split-funded between the two Funds. The total salary cost appears in the General Fund with the Water Fund making payment to the General Fund to cover its portion of the salary cost for those employees that spend time working for both Funds. This budget includes a 3% cost of living adjustment for town staff, except for those with salaries below \$40,000, which will receive a 5% COLA. The FY26 total salary cost for the Town is \$ 1,054,204.07.

Capital Projects

Included in this document is the Capital Improvement Plan for FY26-30. Most capital items therein are designated for funding from fund balance. This budget also includes \$100,000 dedicated to the Future Space Needs Fund.

Discussion of the Water Fund Budget

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

Water Fund Revenues and Expenditures

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

The water rate is routinely evaluated, and revisions must be made as necessary. Following Town Council’s recommended \$0.25 increase in odd fiscal years until the revenue/expense balance is sustainable; as an even year, this budget maintains a rate of \$8.50 per 1,000 gallons; with a minimum bill of \$29.75, based upon 3,500 gallons.

Depreciation

Accounting principles require governmental enterprise operations, such as our Water Fund operation, to not only show depreciation as an expense, but also to fund the same. This process provides the owner of the enterprise operation with a method to fund the replacement of the physical assets of the system as these assets wear out or become obsolete. Even if the owner of the enterprise system does not fully fund depreciation, the owner (or the owner’s auditor) must show the full amount of the annual depreciation as an expense in the comprehensive annual financial report for the operation. In a case in which the owner does not fully fund depreciation in a given budget year, even though operating revenues may equal operating expenses, the owner must show that the operation operated at a deficit because the owner did not fully fund depreciation. We have made great strides in recent years to fund an appreciable portion of depreciation. This year’s budget funds depreciation at 100%.

Capital Projects

The major capital projects included in the Water Fund this year are the completion of the water main upgrade/replacement for Duke Street and Virginia Avenue and a potential water main upgrade/replacement for the system around the Windsor Hardware area, in addition to routine replacement of water meters and mains. Capital projects in the Water Fund for FY26 are to be funded with a mix of fund balance and current year revenue.

Five-Year Capital Improvements Plan (CIP)

This document includes the proposed Capital Improvements Plan for the five-year period from FY26 through FY30. The CIP should be a realistic program of projects that the Town intends to undertake within the next five years. As such, in developing the CIP, consideration should be given to the Town's ability to finance these projects. Included is a CIP that fits within the Town's financial capabilities for the next five years.

Summary

This FY26 budget proposal is balanced in all funds without cutting services.

This budget is hereby offered for your review and consideration.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'William Saunders', with a stylized flourish at the end.

William Saunders
Town Manager

2024-25 Budget
Revenue and Expenditure Summary - All Funds

Revenues

Fund

General Fund	\$3,748,772.89	
Less Transfer from Other Funds	<u>\$411,706.84</u>	
		<u>\$ 3,337,066.05</u>

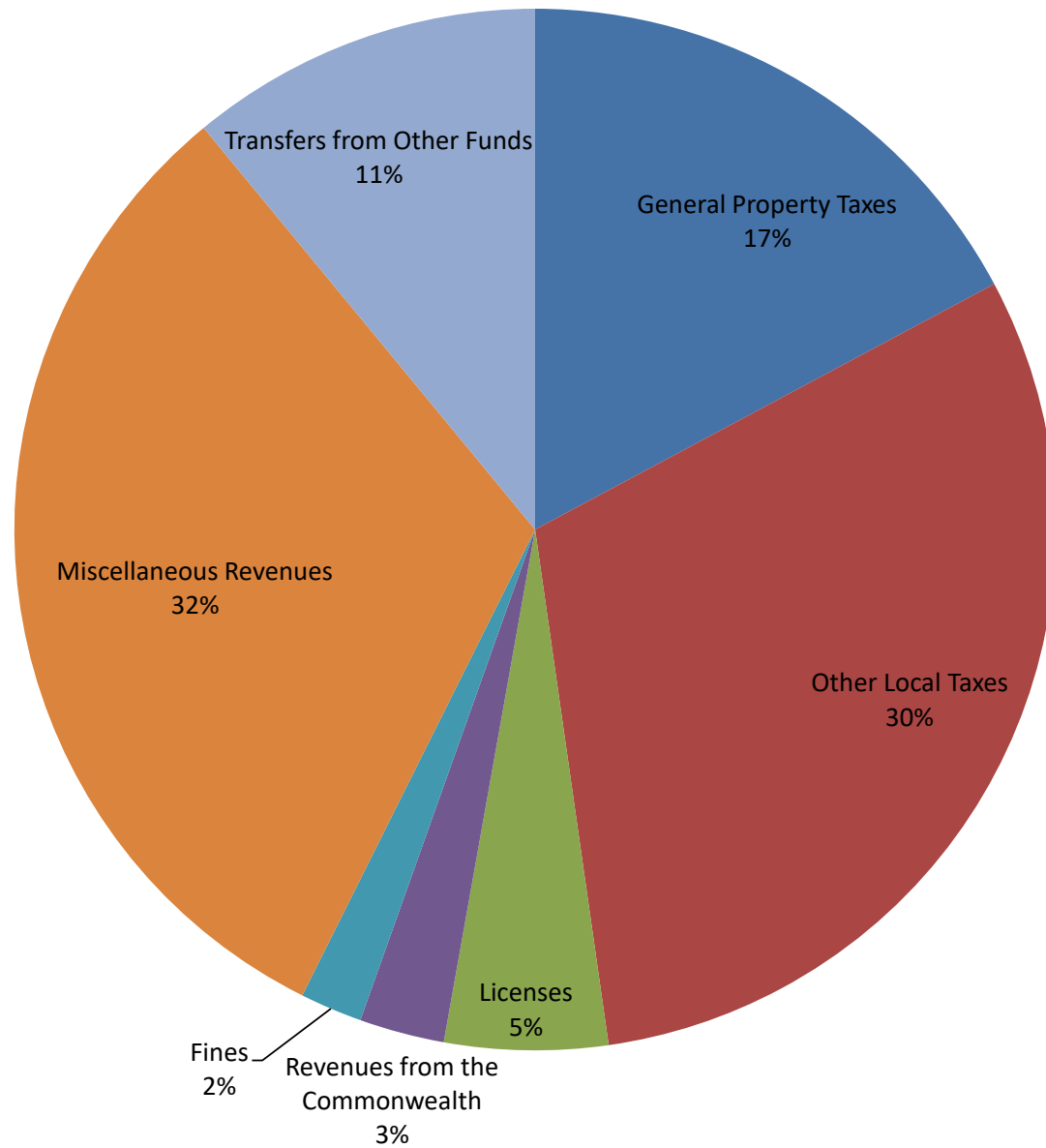
Water	<u>\$ 1,194,077.00</u>	<u>\$ 1,194,077.00</u>
--------------	------------------------	------------------------

Expenditures

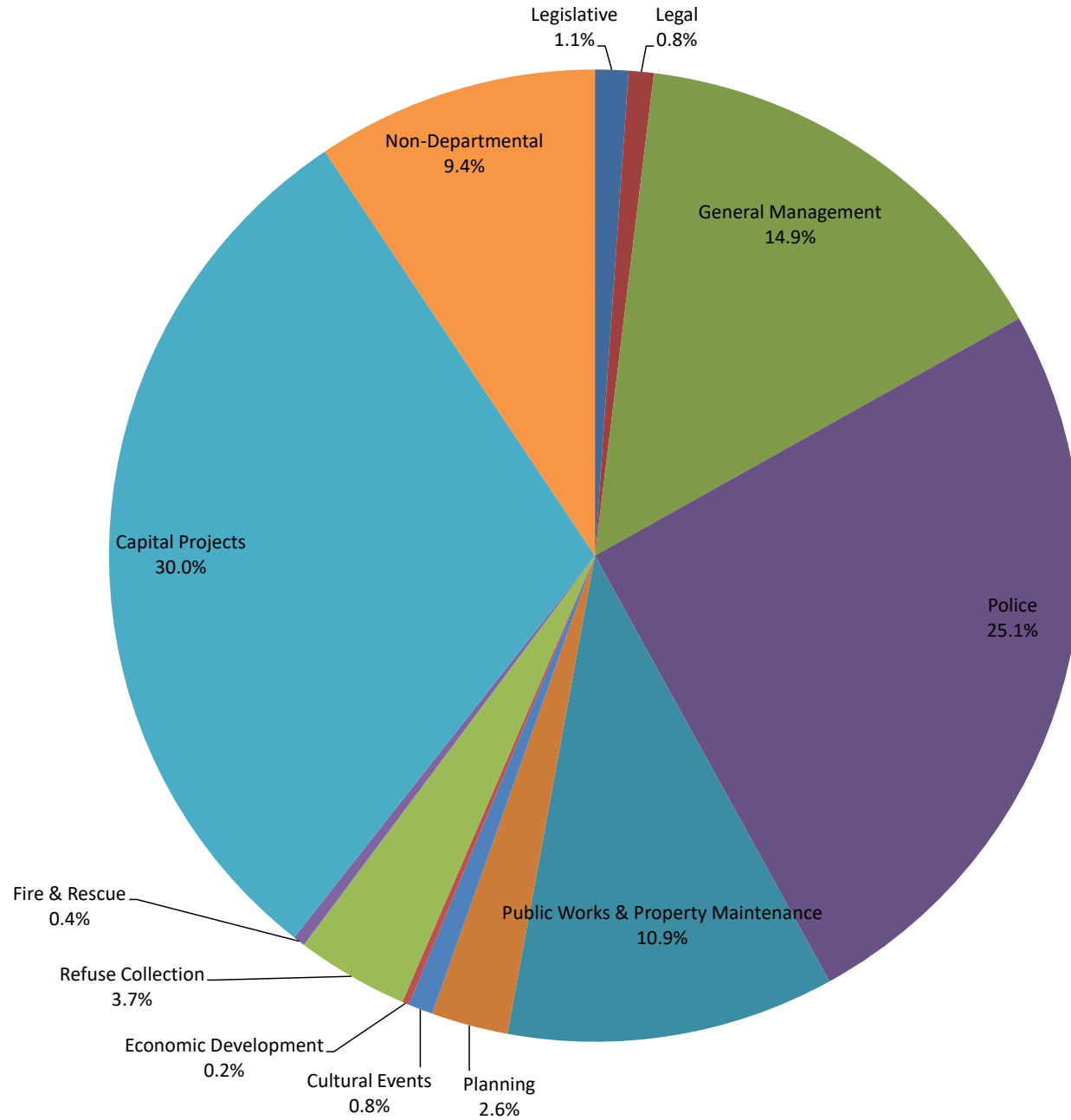
General Fund	\$ 3,748,772.89	
Less Transfers to Other Funds	<u>411,706.84</u>	
		<u>\$ 3,337,066.05</u>

Water	<u>\$ 1,194,077.00</u>	<u>\$ 1,194,077.00</u>
--------------	------------------------	------------------------

Where The Money Comes From



Where The Money Goes



The General Fund

Introduction

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

- The General Fund
- The Water Fund
- The Town Center and Space Needs Fund

The Town’s largest fund is the General Fund. The FY26 General Fund portion of the budget totals \$3,748,772.89 and it is balanced.

Presentation of Salary Information

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

Net General Fund Revenues and Expenditures

The indirect expenses, including salaries, that the General Fund charges the Water Fund total \$411,706.84; therefore, the General Fund's net revenues and expenditures total \$3,337,066.05.

General Fund Revenues

Town Management has taken a conservative approach in forecasting revenues for FY26. There are no new revenue sources proposed as a part of the budget. This budget reflects real property and personal property tax rates, that are unchanged from those in FY25.

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

General Fund Expenditures

Town Management has taken a realistic approach in developing the General Fund operating expenses. The FY26 budget maintains the existing levels of service. Operations are largely covered by FY26 revenue. FY26 capital expenses are primarily funded with fund balance.

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

Line Item Descriptions

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

Generic Line Items

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Legislative Department

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

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

Legal Department

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

General Management Department

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

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

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

Public Works & Property Maintenance

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

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

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

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

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

Streetlights – Utility Expense – This line item covers the cost of operating streetlights within the Town of Windsor.

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

Police Department

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

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

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

Water Fund

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

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

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

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

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

Operating Budget
FY26 DRAFT
General Fund Revenues

	2023-24 Budget	2023-24 Actual	2024-25 Budget	2025-26 Recommended	2025-26 Adopted
General Property Taxes					
Taxes on Real Property	\$ 370,669.91	\$ 364,113.13	\$ 427,696.05	\$ 427,696.05	
Taxes on Mobile Homes	6,000.00	9,096.30	7,000.00	9,000.00	
Taxes on Personal Property	155,000.00	140,616.18	165,000.00	155,000.00	
PPTRA Funding	19,525.00	19,527.44	19,525.00	19,525.00	
Public Service Corporation Taxes	20,000.00	21,231.88	17,000.00	23,000.00	
Penalties & Interest on Delinquent Taxes	5,000.00	16,673.14	8,000.00	10,000.00	
Total	<u>\$ 576,194.91</u>	<u>\$ 571,258.07</u>	<u>\$ 644,221.05</u>	<u>\$ 644,221.05</u>	<u>\$ -</u>
Other Local Taxes					
Bank Franchise Tax	\$ 150,000.00	\$ 132,232.00	\$ 130,000.00	\$ 130,000.00	
Communication Tax/Cable Franchise Tax	42,500.00	43,622.91	42,500.00	42,500.00	
Cigarette Tax	100,000.00	83,825.10	100,000.00	95,000.00	
Local Sales Tax	160,000.00	176,349.93	160,000.00	183,000.00	
Meals Tax	550,000.00	602,877.17	600,000.00	600,000.00	
Utility Taxes	95,000.00	95,761.54	95,000.00	95,000.00	
Total	<u>\$ 1,097,500.00</u>	<u>\$ 1,134,668.65</u>	<u>\$ 1,127,500.00</u>	<u>\$ 1,145,500.00</u>	<u>\$ -</u>
Licenses					
Merchants & Other Licenses	\$ 140,000.00	\$ 141,164.10	\$ 140,000.00	\$ 140,000.00	
Motor Vehicle Licenses	50,000.00	52,811.37	50,000.00	50,000.00	
Total	<u>\$ 190,000.00</u>	<u>\$ 193,975.47</u>	<u>\$ 190,000.00</u>	<u>\$ 190,000.00</u>	<u>\$ -</u>

Operating Budget
FY26 DRAFT
General Fund Revenues

	2023-24 Budget	2023-24 Actual	2024-25 Budget	2025-26 Recommended	2025-26 Adopted
Revenues from the Commonwealth					
Police HB 599 Funding	\$ 70,500.00	\$ 73,677.00	\$ 76,500.00	\$ 76,500.00	
Litter Control Grant	2,400.00	3,221.00	2,400.00	2,400.00	
Fire Program Grant	15,000.00	15,000.00	15,000.00	15,000.00	
American Rescue Plan Act (ARPA) Funds	1,816,852.00	1,676,608.56	75,000.00	-	
<u>Noncategorical aid:</u>					
Mobile Home Titling Taxes	1,500.00	3,792.00	3,000.00	5,000.00	
Total	<u>\$ 1,906,252.00</u>	<u>\$ 1,772,298.56</u>	<u>\$ 171,900.00</u>	<u>\$ 98,900.00</u>	<u>\$ -</u>
Fines					
Traffic Fines	\$ 60,000.00	68,752.43	\$ 54,000.00	\$ 70,000.00	
E-Summons	\$ 2,400.00	\$ 2,977.55	\$ 2,400.00	\$ 2,400.00	
Total	<u>\$ 62,400.00</u>	<u>\$ 71,729.98</u>	<u>\$ 56,400.00</u>	<u>\$ 72,400.00</u>	<u>\$ -</u>
Miscellaneous Revenues					
Administrative Collection Fee	\$ 15,000.00	\$ 18,587.82	\$ 15,000.00	\$ 17,500.00	
Cemetery Plot Sales	2,000.00	14,000.00	2,000.00	2,000.00	
Credit Card Convenience Fee	1,500.00	2,205.62	1,500.00	1,500.00	
Grants (Other)		7,546.73			
Interest Earned	75,000.00	161,875.56	95,000.00	100,000.00	
Other Miscellaneous Revenues	10,000.00	92,209.96	10,000.00	25,000.00	
Reimbursement from Water Fund - Indirect Costs	85,700.00	85,700.00	89,330.00	86,325.00	
Reimbursement from Water Fund - Salaries	307,179.63	307,179.64	309,290.33	325,381.84	
Fund Balance	100,000.00	100,000.00	932,523.34	1,037,045.00	
Zoning Fees	3,000.00	6,050.00	3,000.00	3,000.00	
Total	<u>\$ 599,379.63</u>	<u>\$ 795,355.33</u>	<u>\$ 1,457,643.67</u>	<u>\$ 1,597,751.84</u>	<u>\$ -</u>
Total All Revenues	<u>\$ 4,431,726.54</u>	<u>\$ 4,539,286.06</u>	<u>\$ 3,647,664.72</u>	<u>\$ 3,748,772.89</u>	<u>\$ -</u>

Legislative

The 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. The Town Council takes action by the adoption of ordinances, resolutions, or motions.

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

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

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

Operating Budget
FY26 DRAFT
General Fund Expenditures

	2023-24 Budget	2023-24 Actual	2024-25 Budget	2025-26 Recommended	2025-26 Adopted
Legislative					
Mayor & Council Members					
Compensation	\$ 19,200.00	\$ 19,200.00	\$ 19,200.00	\$ 19,200.00	
Advertising	-	-	-	-	
Audit	20,500.00	\$ 18,000.00	20,500.00	19,900.00	
Election Expense	600.00	-	600.00	600.00	
Travel and Training	6,000.00	-	1,000.00	1,000.00	
Special Meetings	750.00	\$ 466.21	750.00	750.00	
Total Legislative	\$ 47,050.00	\$ 37,666.21	\$ 42,050.00	\$ 41,450.00	\$ -

Legal

The Town Attorney is the legal advisor to the Town Council, the Town Manager, the Windsor Planning Commission, and the various departments and committees of the Town. Fred D. Taylor is the Town Attorney, and he provides the Town with 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 an as-needed basis to the offices and departments of the Town
- Attending meetings of the Town Council and the Planning Commission and other meetings when requested by the Mayor, Town Manager, or appropriate officials
- Meeting periodically with the Isle of Wight County Attorney and the Smithfield Town Attorney

Operating Budget
FY26 DRAFT
General Fund Expenditures

	2023-24 Budget	2023-24 Actual	2024-25 Budget	2025-26 Recommended	2025-26 Adopted
Legal					
Legal Services	\$ 50,000.00	\$ 26,323.00	\$ 30,000.00	\$ 30,000.00	
Dues and Subscriptions	350.00	\$ 250.00	350.00	350.00	
Publications	300.00	-	300.00	300.00	
Supplies	100.00	-	100.00	100.00	
Travel and Training	500.00	-	500.00	500.00	
Total Legal	\$ 51,250.00	\$ 26,573.00	\$ 31,250.00	\$ 31,250.00	\$ -

General Management

This portion of the FY26 General Fund expenditures includes the Town Manager, the Town Clerk, the Town Treasurer, and the general administrative and financial operations of the Town. It is the Town's "front office" operations.

Town Manager

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

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

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

Town Clerk

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

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

Town Treasurer

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

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

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

Operating Budget
FY26 DRAFT
General Fund Expenditures

	2023-24 Budget	2023-24 Actual	2024-25 Budget	2025-26 Recommended	2025-26 Adopted
General Management					
Salaries and Wages	\$ 251,877.47	\$ 266,915.10	\$ 276,188.35	\$ 285,504.07	
Overtime	500.00	-	500.00	250.00	
Part Time / Intern	5,000.00	-	5,000.00	5,000.00	
Non-compensation Expenses					
FICA	15,616.40	\$ 16,635.54	17,123.68	17,701.25	
Medicare	3,652.22	\$ 3,890.22	4,004.73	4,139.81	
Health Insurance	49,251.84	\$ 41,634.56	38,706.24	43,347.84	
Retirement	41,836.85	\$ 44,468.41	45,874.89	47,422.23	
Life Insurance	3,825.16	\$ 3,884.19	4,150.92	4,275.75	
Deferred Compensation	1,906.38	\$ 1,906.38	2,039.83	2,200.00	
Va. Employment Commission	465.00	\$ 206.44	465.00	465.00	
Advertising	4,000.00	\$ 4,085.38	5,000.00	5,000.00	
Bank Fees	250.00	\$ 49.68	250.00	200.00	
Dues and Subscriptions	5,500.00	\$ 4,656.05	5,500.00	5,000.00	
DMV Stop Fee	500.00	\$ (94.53)	500.00	100.00	
Equipment Purchased	3,500.00	-	3,500.00	3,500.00	
Equipment Rental	6,000.00	\$ 5,932.59	6,000.00	5,500.00	
Information Technology	70,000.00	\$ 74,985.68	77,500.00	82,000.00	
Maintenance Contracts	3,000.00	\$ 1,216.80	3,000.00	2,000.00	
Postal Services	7,500.00	\$ 8,566.19	8,500.00	9,000.00	
Professional Services	20,000.00	\$ 6,757.07	12,000.00	9,000.00	
Publications	500.00	\$ 129.46	500.00	250.00	
Supplies	8,000.00	\$ 6,157.00	10,000.00	10,000.00	
Telephone-Communications	7,500.00	\$ 6,683.84	7,500.00	7,500.00	
Travel and Training	14,000.00	\$ 7,673.92	7,000.00	7,000.00	
Vehicle Allowance	4,000.00	\$ 4,065.00	3,600.00	4,000.00	
Total General Management	\$ 528,181.32	\$ 510,404.97	\$ 544,403.64	\$ 560,355.95	\$ -

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.
- Administer and enforce the Chesapeake Bay Preservation Program.
- 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 regarding the pertinent requests.
- Maintain the Town's GIS data and maps.
- Protect public health and safety through the application of zoning and subdivision ordinances.
- Assist the Economic Development Authority in its various activities to promote the economic interests of the Town.

- **Fiscal Year 2025 Objectives**

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

Operating Budget**FY26 DRAFT****General Fund Expenditures**

	2023-24 Budget	2023-24 Actual	2024-25 Budget	2025-26 Recommended	2025-26 Adopted
Planning & Community Development					
Compensation - Planning Commission	\$ 2,200.00	\$ 1,900.00	\$ 2,200.00	\$ 2,200.00	
Salaries and Wages	51,408.00	\$ 52,575.45	54,242.28	\$ 55,000.00	
Non-compensation Expenses					
FICA	3,187.30	\$ 3,325.85	3,363.02	3,410.00	
Medicare	745.42	\$ 777.83	786.51	797.50	
Health Insurance	10,560.00	\$ 10,560.00	11,616.00	17,331.84	
Retirement	8,281.83	\$ 8,635.16	8,738.43	8,860.50	
Life Insurance	688.87	\$ 696.64	726.85	737.00	
Deferred Compensation	272.46	\$ 354.00	287.48	-	
Voluntary 527 Match	272.46	\$ 354.00	287.48	-	
Advertising	2,000.00	\$ 368.10	1,000.00	1,000.00	
Dues and Subscriptions	250.00	\$ 100.00	250.00	250.00	
Professional Services	1,000.00	\$ -	1,000.00	500.00	
Publications	100.00	\$ -	100.00	100.00	
Supplies	500.00	\$ 76.75	500.00	500.00	
Telephone-Communications	400.00	\$ 484.67	400.00	500.00	
Travel and Training	4,000.00	\$ 1,651.93	3,000.00	3,000.00	
Vehicle Fuel	500.00	\$ 803.83	600.00	700.00	
Vehicle Repairs and Maintenance	1,000.00	\$ 397.67	1,000.00	1,000.00	
Total Planning	\$ 87,366.33	\$ 83,061.88	\$ 90,098.05	\$ 95,886.84	\$ -

Public Works

The Town's Public Works operation is responsible for maintaining the Town's physical and fixed assets. With a staff of four full-time employees, and one seasonal, part-time employee, 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 some of the Town's sidewalks.

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

Operating Budget
FY26 DRAFT
General Fund Expenditures

	2023-24 Budget	2023-24 Actual	2024-25 Budget	2025-26 Recommended	2025-26 Adopted
Public Works & Property Maintenance					
Salaries and Wages	\$ 217,437.13	\$ 143,938.92	\$ 195,485.34	\$ 202,901.01	
Overtime	500.00	-	500.00	500.00	
Part-time - Temporary		-	-	-	
Non-compensation Expenses					
FICA	13,481.10	\$ 8,551.06	12,120.09	12,579.86	
Medicare	3,152.84	\$ 1,999.72	2,834.54	2,942.06	
Health Insurance	42,303.36	\$ 30,805.28	50,928.00	60,679.68	
Retirement	25,924.56	\$ 21,566.77	31,113.73	32,336.32	
Life Insurance	2,109.66	\$ 1,740.13	2,539.10	2,638.47	
Building Repairs and Maintenance	10,000.00	\$ 20,421.47	10,000.00	15,000.00	
Clothing - Uniforms	600.00	\$ 52.95	600.00	600.00	
Equipment Purchased	3,500.00	\$ 3,899.71	3,500.00	4,000.00	
Equipment Rental	750.00	-	750.00	500.00	
Equipment Repairs and Maintenance	5,000.00	\$ 2,996.96	5,000.00	4,000.00	
Piping & Storm Drainage	5,000.00	\$ 1,375.00	5,000.00	2,500.00	
Street and Sidewalk Maintenance	10,000.00	\$ 4,268.33	10,000.00	10,000.00	
Street Lights - Utility Expense	35,000.00	\$ 37,213.37	35,000.00	40,000.00	
Utilities	10,000.00	\$ 10,413.26	10,000.00	11,000.00	
Vehicle Fuel	4,000.00	\$ 3,675.05	4,000.00	4,500.00	
Vehicle Repairs and Maintenance	2,000.00	\$ 138.39	2,000.00	2,000.00	
<i>Total Public Works & Property Maintenance</i>	<u>\$ 390,758.64</u>	<u>\$ 293,056.37</u>	<u>\$ 381,370.80</u>	<u>\$ 408,677.40</u>	<u>\$ -</u>

Police Department

Purpose/Responsibilities:

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

Activities/Services:

During calendar year 2024, the Windsor Police Department recorded and responded to approximately **1,114** dispatched and/or citizen-initiated calls for service and approximately **22,757** officer-initiated calls for service with the total calls for service reporting at approximately **23,871** calls. These numbers remained steady compared to the previous year.

During 2024 WPD made **62** arrests for Felony offenses and arrests for **148** Misdemeanor offenses. The increase in arrests can be attributed to an increase in DUI arrests, sexual offense related arrests, assaults, and many contacts with wanted persons. In the area of traffic enforcement WPD conducted **1,211** traffic stops and responded to and investigated **98** traffic accidents. In 2024 there were **zero** fatal traffic accidents within the Town limits.

The Windsor Police Department remains highly active in school and community programs and has continued our efforts to develop community partnerships that enhance crime prevention efforts in the Town as well as promoting a healthy and open dialogue based on trust with all our residents. 2024 also saw yet another successful Christmas Toy Drive sponsored by WPD raising forty-six hundred dollars. This success would not be possible without our community partners. A big thank you to our friends and supporters at Toys for Tots, The Commonwealth Gin, Indika Farms, Babb Farms, and our distribution partner Community Harvest Outreach, Inc.

Fiscal Year 2025-26 Objectives:

- Complete VLEPSC assessment for accreditation and receiving accreditation from the Commission.
- Complete full transition to 365 LABS CAD/RMS/MCT programs by January 2026.
- Expanding partnership with WTCSB to meet continuing mental health needs and services.
- Continued review and update of the policy manual with LEXIPOL to assure it meets accreditation and best practice standards.
- Career development of officers through expanded training opportunities.

Operating Budget FY26 DRAFT General Fund Expenditures		2023-24 Budget	2023-24 Actual	2024-25 Budget	2025-26 Recommended	2025-26 Adopted
Police						
Salaries and Wages	\$	438,414.45	\$ 439,590.12	\$ 501,126.82	\$ 510,798.99	
Overtime		35,000.00	\$ 40,887.14	35,000.00	35,000.00	
Non-compensation Expenses						
FICA		27,181.70	\$ 28,590.18	31,069.86	31,669.54	
Medicare		6,357.01	\$ 6,685.55	7,266.34	7,406.59	
Health Insurance		95,272.32	\$ 96,998.88	108,666.72	117,256.32	
Retirement		72,820.64	\$ 72,820.56	76,241.03	77,637.70	
Life Insurance		5,874.75	\$ 5,874.84	6,150.69	6,263.37	
Advertising		500.00	-	500.00	200.00	
Community Relations		1,000.00	\$ 5,405.09	1,000.00	1,500.00	
Dues, Subscriptions, and Publications		1,250.00	\$ 622.00	1,250.00	750.00	
Equipment Purchased		18,000.00	\$ 18,489.61	11,000.00	12,000.00	
Information Technology		3,550.00	\$ 3,827.58	4,500.00	4,500.00	
Investigations		1,000.00	\$ 311.41	1,000.00	1,000.00	
K-9 Maintenance		-	-	-	-	
Office Supplies		2,000.00	\$ 1,304.63	2,500.00	2,500.00	
Telephone-Communications		12,250.00	\$ 11,856.00	12,250.00	12,500.00	
Travel and Training		14,000.00	\$ 10,266.46	14,000.00	14,000.00	
Vehicle Fuel / Tires		34,000.00	\$ 31,985.53	35,000.00	35,000.00	
Vehicle / Equipment Repairs and Maintenance		15,000.00	\$ 34,184.80	20,000.00	25,000.00	
WPD Accreditation		13,863.72	\$ 7,091.99	15,000.00	15,000.00	
E-Summons		2,400.00	\$ 414.00	2,400.00	1,000.00	
Building Operations						
Utilities		5,500.00	\$ 5,835.40	5,750.00	5,750.00	
Equipment Rental		2,000.00	\$ 1,805.85	2,000.00	2,000.00	
Maintenance Contracts		14,834.14	\$ 12,384.66	22,000.00	22,000.00	
Total Police	\$	822,068.73	\$ 837,232.28	\$ 915,671.46	\$ 940,732.51	\$ -

Operating Budget
FY26 DRAFT
General Fund Expenditures

	2023-24 Budget	2023-24 Actual	2024-25 Budget	2025-26 Recommended	2025-26 Adopted
Cultural Events					
July 4th - Christmas Parade - Town Events	\$ 7,500.00	\$ 12,736.64	\$ 25,000.00	\$ 25,000.00	
Christmas Holidays	200.00	\$ 150.00	200.00	750.00	
Other Events	7,500.00	\$ 2,474.59	5,000.00	5,000.00	
<i>Total Cultural Events</i>	<u>\$ 15,200.00</u>	<u>\$ 15,361.23</u>	<u>\$ 30,200.00</u>	<u>\$ 30,750.00</u>	<u>\$ -</u>
Economic Development					
Chamber of Commerce					
Dues and Subscriptions	3,500.00	3,500.00	3,500.00	3,500.00	
Activities	-	-	-	-	-
Economic Development Authority	5,000.00	5,000.00	5,000.00	5,000.00	
<i>Total Economic Development</i>	<u>\$ 8,500.00</u>	<u>\$ 8,500.00</u>	<u>\$ 8,500.00</u>	<u>\$ 8,500.00</u>	<u>\$ -</u>
Fire Department					
Grant	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	
<i>Total Fire Department</i>	<u>\$ 15,000.00</u>	<u>\$ 15,000.00</u>	<u>\$ 15,000.00</u>	<u>\$ 15,000.00</u>	<u>\$ -</u>
Refuse Collection					
Residential Collection	\$ 97,250.00	\$ 100,612.98	\$ 101,000.00	\$ 140,000.00	
<i>Total Refuse Collection</i>	<u>\$ 97,250.00</u>	<u>\$ 100,612.98</u>	<u>\$ 101,000.00</u>	<u>\$ 140,000.00</u>	<u>\$ -</u>

Operating Budget
FY26 DRAFT
General Fund Expenditures

	2023-24 Budget	2023-24 Actual	2024-25 Budget	2025-26 Recommended	2025-26 Adopted
Capital Projects					
Outfitted Police Vehicles*	\$ -	\$ 20,756.21	\$ -	\$ 65,000.00	
Streetlight Extensions*	-	-	5,000.00	2,000.00	
Information Technology Upgrades*	5,000.00	\$ 2,142.66	5,000.00	2,500.00	
GIS System Improvements*	5,000.00	-	5,000.00	5,000.00	
Comprehensive Plan Update*	35,000.00	-	35,000.00	35,000.00	
Stormwater Projects*	250,000.00	\$ 5,280.00	243,345.00	243,345.00	
Police Panasonic Workbook MDT Replacement	-	-	-	10,000.00	
Police Department Technology - Tasers*	10,000.00	\$ 18,624.03	-	8,550.00	
Police Body Worn Camera Replacement*	5,250.00	\$ 5,250.00	5,250.00	8,150.00	
Sidewalk Construction*	25,000.00	-	25,000.00	10,000.00	
Municipal Building Roof*	-	-	110,000.00	95,000.00	
Town Center Roof Debt Service	36,000.00	\$ 35,866.00	36,000.00	-	
Caboose Restoration*	-	-	-	35,000.00	
Public Works (UTV) Replacement*	-	-	-	30,000.00	
Public Works Truck (3/4 ton)	70,000.00	-	70,000.00	-	
Water System Projects*	1,025,000.00		485,000.00	475,000.00	
Space Needs Sinking Fund Expense	150,000.00	\$ 150,000.00	100,000.00	100,000.00	
Total Capital Projects	\$ 1,616,250.00	\$ 237,918.90	\$ 1,124,595.00	\$ 1,124,545.00	\$ -
Non-departmental					
Contingency	\$ 76,723.38	\$ 840.00	\$ 74,325.77	\$ 74,925.19	
Vacation Buy Back	12,500.00	\$ 12,641.77	14,000.00	11,000.00	
Contribution to Library	1,200.00	\$ 1,200.00	1,200.00	1,200.00	
Contribution to W. Tidewater Free Clinic	2,400.00	\$ 2,400.00	3,000.00	3,500.00	
Contribution to TRIAD	1,000.00	\$ 1,000.00	1,000.00	1,000.00	
Contributions to Town Center	20,000.00	\$ 20,000.00	25,000.00	30,000.00	
Insurance	75,000.00	\$ 60,786.00	80,000.00	70,000.00	
Payments to Other Governments	165,000.00	\$ 155,644.15	165,000.00	160,000.00	
Total Non-departmental	\$ 353,823.38	\$ 254,511.92	\$ 363,525.77	\$ 351,625.19	\$ -
Total All Expenditures	\$ 4,032,698.40	\$ 2,319,286.76	\$ 3,647,664.72	\$ 3,748,772.89	\$ -

* Fund Balance

Organizational Chart and Pay and Compensation Plan

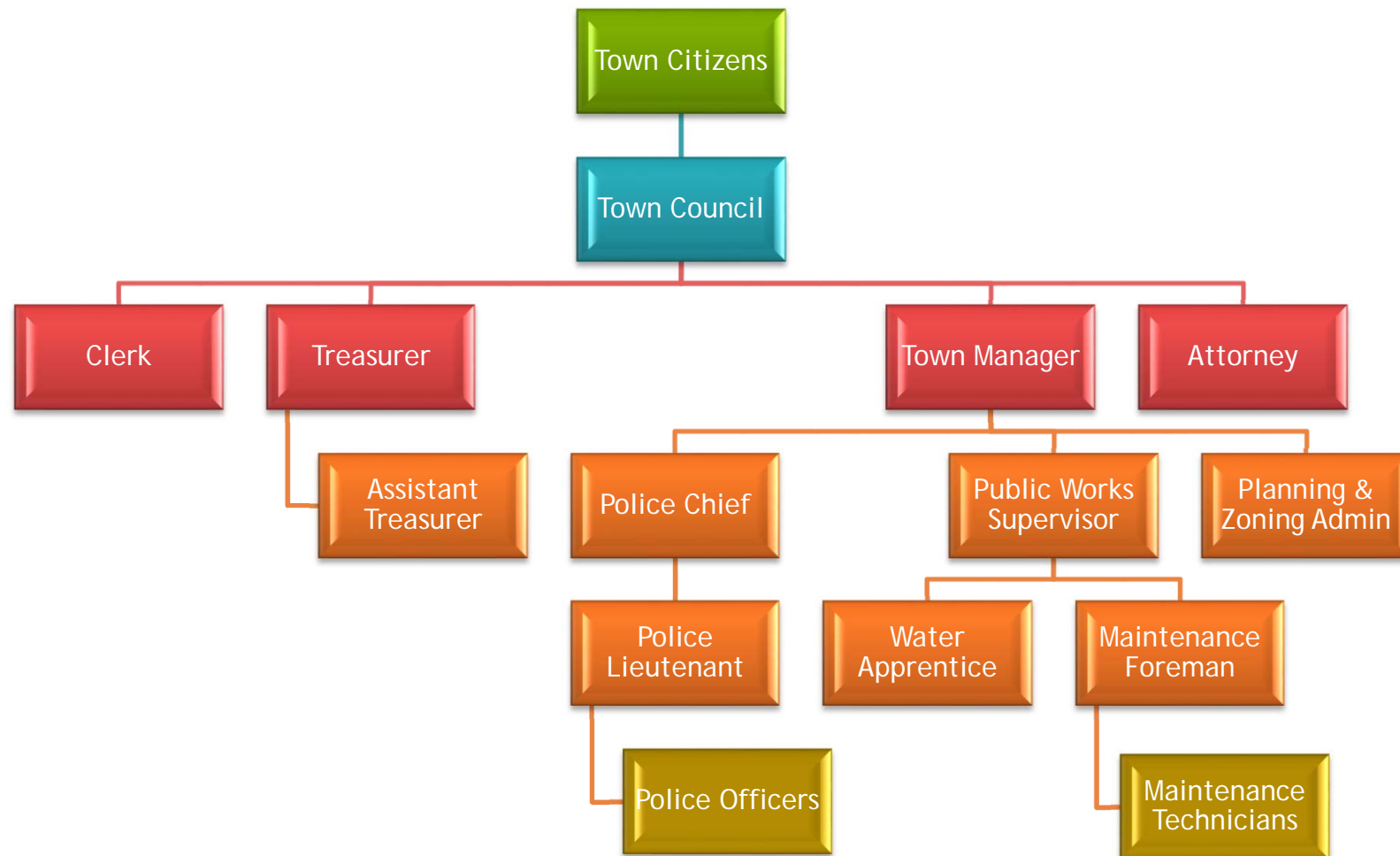
Attached is the Town's Organizational Chart and its Pay and Compensation Plan.

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

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

The following charts are the Town's pay and compensation plan and organizational chart for Fiscal Year 2026.

Town of Windsor Organizational Chart



**Classification Plan
Position Grades**

Position Title	Grade
Maintenance Technician (Full-time)	10
Waterworks Operator Apprentice	12
Assistant Treasurer	12
Maintenance Foreman	15
Police Officer	17
Town Clerk	18
Master Police Officer	19
Police Detective	19
Zoning Administrator	19
Public Works Supervisor	19
Town Treasurer	21
Police Lieutenant	23
Police Chief	29

Classification Plan
Pay Grades

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

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

Water Fund

This is the FY26 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 FY26, the General Fund will not subsidize this fund's operations either directly or indirectly. However, General Fund balance will be used for the funding of some capital projects.

The Town Manager's budget message at the beginning of this document contains important, detailed information about the FY26 Water Fund operating budget, and this narrative will not duplicate that information.

This budget maintains the current water rate of \$8.50 per 1,000 gallons for FY26.

Operating Budget
FY26 DRAFT
Water Fund

	2023-24 Budget	2023-24 Actual	2024-25 Budget	2025-26 Recommended	2025-26 Adopted
Revenues					
Water Sales	\$ 615,000.00	\$ 618,134.08	\$ 630,000.00	\$ 630,000.00	
Tap, Connection & Other Fees	36,000.00	\$ 23,878.12	36,000.00	65,000.00	
Interest Earned	20,000.00	\$ 28,959.73	20,000.00	24,077.00	
Funds From The Commonwealth*	1,025,000.00	\$ 636,134.86	75,000.00	-	
Prior Year Fund Balance	-	-	410,000.00	475,000.00	
Total Revenues	<u>1,696,000.00</u>	<u>\$ 1,307,106.79</u>	<u>\$ 1,171,000.00</u>	<u>\$ 1,194,077.00</u>	<u>\$ -</u>

**Operating Budget
FY26 DRAFT
Water Fund**

	2023-24 Budget	2023-24 Actual	2024-25 Budget	2025-26 Recommended	2025-26 Adopted
Expenditures					
Operating & Maintenance (O&M)					
Salaries and Benefits	\$ 307,179.63	\$ 307,179.64	\$ 309,290.33	\$ 325,381.84	
Advertising	500.00	\$ 552.00	1,000.00	1,000.00	
Clothing - Uniforms	600.00	\$ 177.97	600.00	600.00	
Dues and Subscriptions	800.00	\$ 794.00	800.00	850.00	
Equipment Purchased	5,000.00	\$ 3,730.71	5,000.00	5,000.00	
Equipment Repairs and Maintenance	6,000.00	\$ 4,639.01	6,000.00	6,000.00	
Equipment Rental	500.00	-	500.00	500.00	
Maintenance Contracts	35,000.00	\$ 31,214.71	35,000.00	35,000.00	
Professional Fees	3,000.00	\$ 728.40	3,000.00	2,000.00	
Publications	200.00	\$ 450.24	200.00	200.00	
System Repairs and Maintenance	25,000.00	\$ 17,085.90	25,000.00	25,000.00	
State/Lab Fees	4,000.00	\$ 4,450.01	4,500.00	5,000.00	
Telephone - Communications	4,500.00	\$ 3,487.94	4,500.00	4,000.00	
Part Time/Temporary Help	1,000.00	-	1,000.00	1,000.00	
Travel and Training	3,500.00	\$ 1,416.37	3,500.00	3,000.00	
Utilities	23,000.00	\$ 25,124.97	23,000.00	25,000.00	
Fuel	7,000.00	\$ 3,067.39	6,500.00	4,000.00	
Vehicle Maintenance and Repair	2,000.00	\$ 2,638.48	2,000.00	2,000.00	
Payments to General Fund					
Indirect Cost	70,700.00	\$ 70,700.00	74,330.00	71,325.00	
Protection of Water System	15,000.00	\$ 15,000.00	15,000.00	15,000.00	
Total O&M	\$ 514,479.63	\$ 492,437.74	\$ 520,720.33	\$ 531,856.84	\$ -

**Operating Budget
FY26 DRAFT
Water Fund**

	2023-24 Budget	2023-24 Actual	2024-25 Budget	2025-26 Recommended	2025-26 Adopted
Depreciation					
Depreciation	\$ 61,520.37	\$ 82,220.07	\$ 70,279.67	\$ 82,220.16	
Total Depreciation	<u>\$ 61,520.37</u>	<u>\$ 82,220.07</u>	<u>\$ 70,279.67</u>	<u>\$ 82,220.16</u>	<u>\$ -</u>
Debt Service					
USDA Loan - Principal and Interest	\$ 55,000.00	\$ 16,308.57	\$ 55,000.00	\$ 55,000.00	
New USDA Loan - Principal and Interest	40,000.00	12,570.37	40,000.00	40,000.00	
Total Debt Service	<u>\$ 95,000.00</u>	<u>\$ 28,878.94</u>	<u>\$ 95,000.00</u>	<u>\$ 95,000.00</u>	<u>\$ -</u>
Capital					
Duke Street/Virginia Avenue Project *	\$ 740,000.00	\$ 568,684.51	\$ 215,000.00	\$ 215,000.00	
Water Main - Rescue Squad to B Ave.*	\$ 250,000.00	\$ -	\$ 250,000.00	\$ 250,000.00	
Water Meter Replacement	10,000.00	\$ 9,551.52	10,000.00	10,000.00	
Water Main Replacement*	10,000.00	-	10,000.00	10,000.00	
Total Capital	<u>\$ 1,010,000.00</u>	<u>\$ 578,236.03</u>	<u>\$ 485,000.00</u>	<u>\$ 485,000.00</u>	<u>\$ -</u>
Total All Expenditures	<u>\$ 1,681,000.00</u>	<u>\$ 1,181,772.78</u>	<u>\$ 1,171,000.00</u>	<u>\$ 1,194,077.00</u>	<u>\$ -</u>

* Fund Balance

Space Needs Fund

This is the FY26 operating budget for the Space Needs Fund.

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

The Space Needs Fund is funded by current year revenue.

Operating Budget
FY26 DRAFT
Space Needs Fund

	2023-24 Budget	2023-24 Actual	2024-25 Budget	2025-26 Recommended	2025-26 Adopted
Revenues					
Transfer from General Fund	\$ 150,000.00	\$ 150,000.00	\$ 100,000.00	\$ 100,000.00	
Interest Earned	5,000.00	6,295.20	5,000.00	5,000.00	
Fund Balance	-	-	-	-	
Total Revenues	\$ 155,000.00	\$ 156,295.20	\$ 105,000.00	\$ 105,000.00	\$ -

	2023-24 Budget	2023-24 Actual	2024-25 Budget	2025-26 Recommended	2025-26 Adopted
Expenditures					
Professional Services	\$ 25,000.00	\$ -	\$ 40,000.00	\$ 25,000.00	
Future Needs	130,000.00	-	65,000.00	80,000.00	
Total All Expenditures	\$ 155,000.00	\$ -	\$ 105,000.00	\$ 105,000.00	\$ -

Windsor Town Center Fund

This is the FY26 operating budget for the Windsor Town Center Fund.

The Windsor Town Center is a joint venture between Isle of Wight County and the Town of Windsor. The Town of Windsor leases the building from the Isle of Wight County School Board. Isle of Wight County assists with capital projects for the facility.

Isle of Wight County Parks and Recreation operate a variety of recreational programs and camps out of the facility. The facility is also available to the public for rentals through the Town.

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

Operating Budget
FY26 DRAFT
Town Center Fund

	2023-24 Budget	2023-24 Actual	2024-25 Budget	2025-26 Recommended	2025-26 Adopted
Revenues					
Transfer from General Fund	\$ 20,000.00	\$ 20,000.00	\$ 25,000.00	\$ 30,000.00	
Rental Income	10,500.00	\$ 14,271.88	12,500.00	15,000.00	
Interest		3,286.42	1,000.00	3,000.00	
Fund Balance	20,000.00	-	20,000.00	20,000.00	
Total Revenues	\$ 50,500.00	\$ 37,558.30	\$ 58,500.00	\$ 68,000.00	\$ -

	2023-24 Budget	2023-24 Actual	2024-25 Budget	2025-26 Recommended	2025-26 Adopted
Expenditures					
Professional Services	\$ 10,000.00	\$ 3,976.00	\$ 10,000.00	\$ 9,000.00	
Utilities	25,000.00	\$ 23,141.20	30,000.00	35,000.00	
Supplies	2,000.00	\$ 2,726.81	3,500.00	3,500.00	
Equipment	1,500.00	-	1,000.00	1,000.00	
Staffing	2,000.00	\$ 2,713.00	4,000.00	4,500.00	
Repairs & Maintenance	10,000.00	\$ 9,343.79	10,000.00	15,000.00	
Total All Expenditures	\$ 50,500.00	\$ 41,900.80	\$ 58,500.00	\$ 68,000.00	\$ -

* American Rescue Plan Act Funds

Five-year Capital Improvements Plan

The following is the proposed Capital Improvements Plan (CIP) for the five-year period covered by fiscal years 2026 through 2030.

A capital expenditure is an outlay of significant value (typically greater than \$5,000) that results in the acquisition of or addition to, a capital or fixed asset. The CIP is not a “wish list,” but it is a near-term, multi-year plan for undertaking and financing capital expenditures and projects. In developing the CIP, the municipal government must consider its ability to fund the plan.

**Capital Improvement Plan
FY 2026-2030**

General Fund (Draft-05-15-2025)	FY26	FY27 <i>Proposed</i>	FY28 <i>Proposed</i>	FY29 <i>Proposed</i>	FY30 <i>Proposed</i>	General Fund FY26	State / Federal Funds	Fund Balance FY26	Other Sources FY26	Five Year Total
General Operations										
Future Development & Space Needs	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000				\$ 500,000
Caboose Restoration	\$ 35,000	\$ 35,000						\$ 35,000		\$ 70,000
Municipal Building Roof	\$ 95,000							\$ 95,000		\$ 95,000
IT Upgrades	\$ 2,500	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000			\$ 2,500		\$ 22,500
										\$ 687,500
Planning										
GIS System Improvements	\$ 5,000							\$ 5,000		\$ 5,000
Comprehensive Plan Update	\$ 35,000							\$ 35,000		\$ 35,000
										\$ 40,000
Police										
Outfitted Police Vehicle	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000			\$ 65,000		\$ 325,000
Panasonic Toughbook MDTs (5)	\$ 10,000				\$ 15,000			\$ 10,000		\$ 10,000
Police Technology - Taser Replacement	\$ 8,550	\$ 8,550	\$ 8,550	\$ 8,550	\$ 8,550			\$ 8,550		\$ 42,750
Body Worn Camera Replacement	\$ 8,150	\$ 8,150	\$ 8,150	\$ 8,150	\$ 8,150			\$ 8,150		\$ 40,750
										\$ 418,500
Public Works										
Street lighting extension in new areas	\$ 2,000		\$ 2,000					\$ 2,000		\$ 4,000
Sidewalk Construction	\$ 10,000							\$ 10,000		\$ 10,000
Utility Task Vehicle (UTV)	\$ 30,000							\$ 30,000		\$ 30,000
Stormwater Projects	\$ 243,345							\$ 243,345		\$ 243,345
										\$ 287,345
Cemetery										
Construction of Cemetery Parking Lot				\$ 35,000						\$ 35,000
										\$ 35,000
Total	\$ 649,545	\$ 221,700	\$ 188,700	\$ 221,700	\$ 201,700	\$ 100,000	\$ -	\$ 549,545	\$ -	\$1,468,345

**Capital Improvement Plan
FY 2026-2030**

Water Fund (Draft-05-05-2025)	FY26	FY27 <i>Proposed</i>	FY28 <i>Proposed</i>	FY29 <i>Proposed</i>	FY30 <i>Proposed</i>	Water Fund FY26	State Federal Funds	Fund Balance FY26	Other Sources FY26	Five Year Total
Water Meter Replacement	\$ 10,000	\$ 10,000	\$ 10,000	\$ 5,000	\$ 5,000	\$ 10,000				\$ 40,000
Water Main / Service Line Replacement	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000			\$ 10,000		\$ 50,000
Install 3000 l.f. of 8" water main and fire hydrants on Route 460 from the Burger King to the Town Limits					\$ 400,000					\$ 400,000
Upgrade 4" water main on Holland Lane install fire hydrants, and relocate water meters				\$ 150,000						\$ 150,000
Upgrade and extend 4" water mains on Taylor Avenue install fire hydrants, and relocate from under Farm Bureau Building			\$ 150,000							\$ 150,000
Install 8" water main on Route 460 from new main to Watson Avenue, upgrade and extend water mains and install fire hydrants on Watson Avenue*		\$ 250,000								\$ 250,000
Duke St. / Virginia Ave. Water Main Replacement Project	\$ 215,000							\$ 215,000		\$ 215,000
Relocate 2" Water Main under Windsor Supply, extend 8" Line from the Rescue Squad to B Avenue and install fire hydrants.	\$ 250,000							\$ 250,000		\$ 250,000
Update Water Mapping and Masterplanning		\$ 25,000								\$ 25,000
Total	\$ 485,000	\$ 295,000	\$ 170,000	\$ 165,000	\$ 415,000	\$ 10,000	\$ -	\$ 475,000	\$ -	\$ 1,530,000

Ordinance and Resolutions

This section contains the various ordinances and resolutions that the Town Council should adopt to implement the FY26 operating budget and the five-year capital improvements plan.

These documents consist of the following:

- A Resolution Approving And Adopting The Fiscal Year 2026 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 2026 Through 2030.
- An Ordinance Imposing And Levying Taxes Within The Town Of Windsor, Virginia Upon Real Property For The Fiscal Year Beginning July 1, 2025, And Ending June 30, 2026; And Upon Personal Property, Upon Public Service Corporation Real and Personal Property, Upon Machinery and Tools, And Upon Mobile Homes For The Calendar Year Beginning January 1, 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>\$5,020,849.89</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>\$5,020,849.89</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