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TOWN OF WINDSOR

Town Elected Officials
Carita J. Richardson - Mayor
J. Clinton Bryant - Vice Mayor
Durwood V. Scott
Greg Willis
N. Macon Edwards, III
Patty Flemming
Tony Ambrose

Town Manager
Michael R. Stallings, Jr.

Town Clerk
Terry Whitehead

Town Treasurer
Christy Newsome

Town Attorney
Wallace W. Brittle, Jr.

May 1, 2015

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

Dear Ladies and Gentlemen,

This is my 2015-2016 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 2015-2016 through Fiscal Year 2019-2020. 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Each section of this budget is superseded by a narrative statement that further explains the goals, objectives, personnel, and details of each section of this budget. As such, each of these narratives is an integral part of this budget message.

As with the previous year, this year includes 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, we will need to continue to review our tax rate with upcoming years as we continue our effort to serve the citizens of Windsor in the best way possible.

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

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. We anticipate a very small increase of 0.4% in real estate property values. 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 2015-2016.

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 by 1% 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 2015-2016 General Fund revenue a 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 $63,240 for fiscal year 2015-2016.

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, Assistant Clerk/Treasurer, 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 $841,125.72. The General Fund portion of the salaries is $667,171.58, and the remaining $173,954.14 appears in the Water Fund.

Included with the budget is 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.

We must routinely evaluate our water rate, and make adjustments as necessary. This year I recommend that we maintain our current rate of $7.00 per 1,000 gallons with a minimum bill of $24.50.

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 2015-2016, you would have to set your water rate at approximately $9.65 per 1,000 gallons. I do not recommend that you do this.

Capital Projects

The only significant capital project contained within this year's budget is the construction of a new public works facility. This project has a total budgeted amount f $230,000. It is split funded between the Water Fund and the General Fund. As such, you will see $115,000 in both funds for this project.

Five-Year Capital Improvements Plan (CIP)

This document includes the proposed Capital Improvements Plan for the five-year period covered by fiscal years 2015-2016 through 2019-2020. 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.

Summary

This is my 2015-2016 budget proposal; the tabs entitled General Fund and Water Fund constitute the "*Town of Windsor, 2015-2016 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 2015-2016 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

2015-2016 Budget
Revenue and Expenditure Summary - All Funds

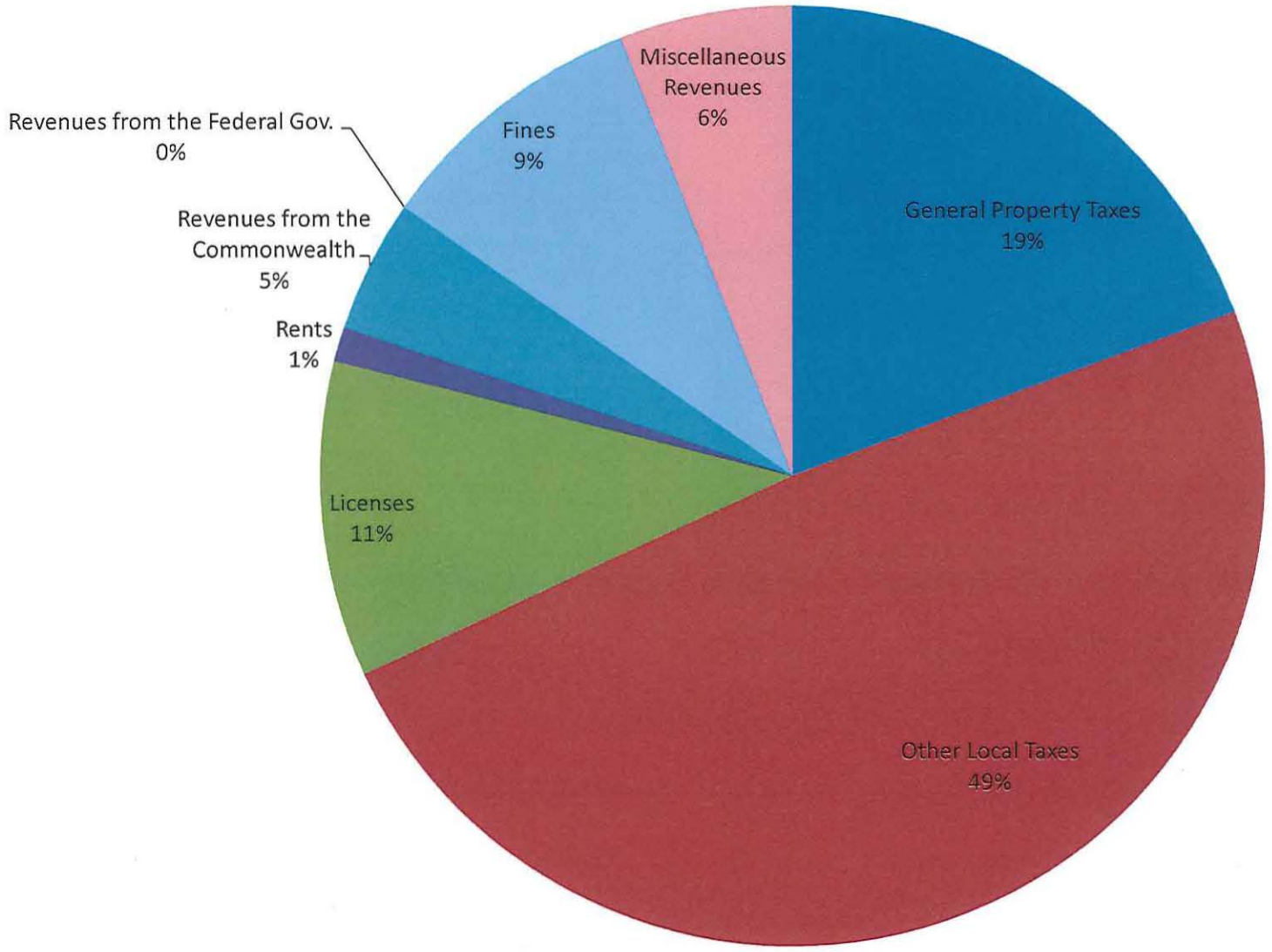
Revenues

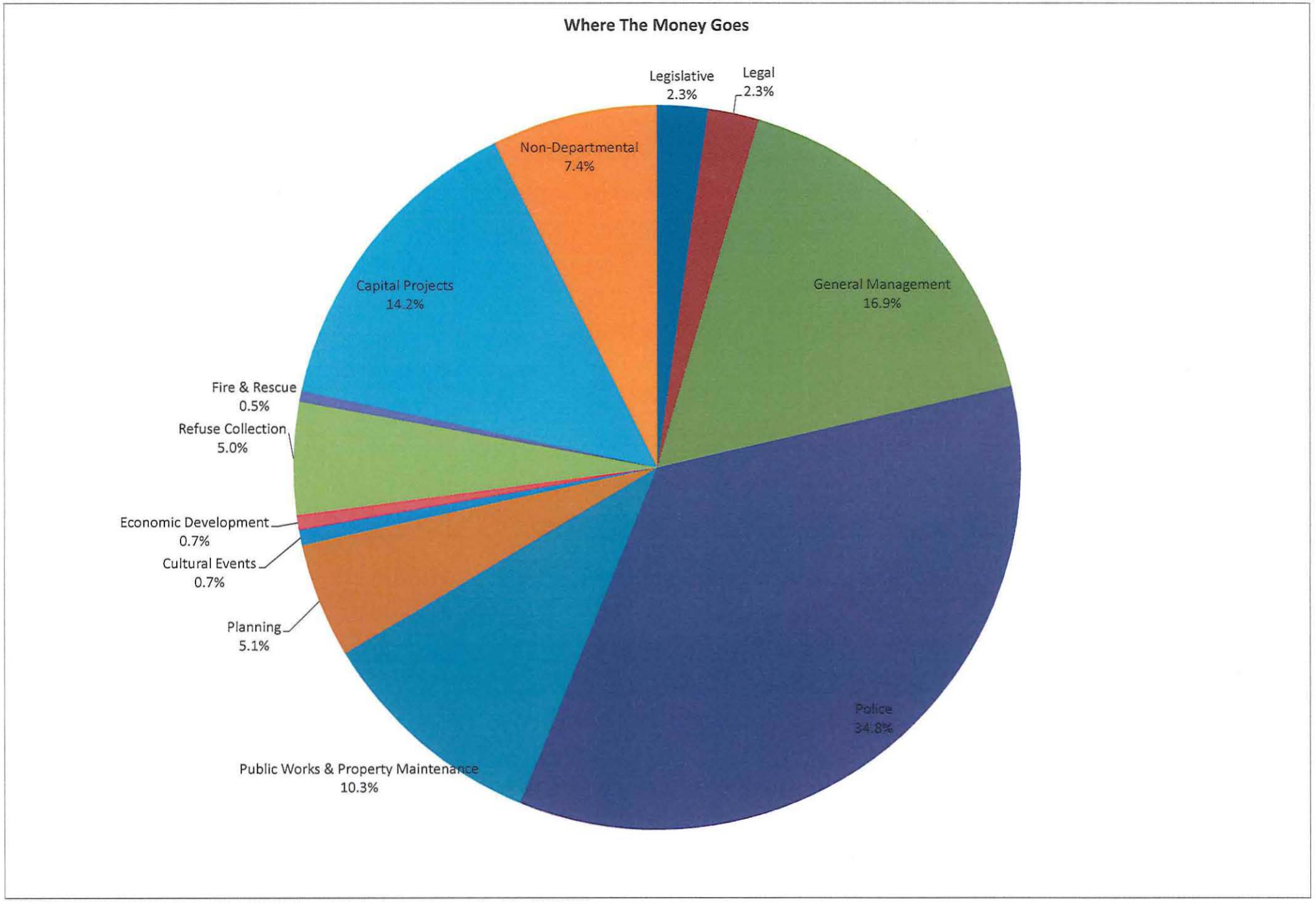
Fund		
General Fund	$ 1,635,754.00	
Less Transfer from Other Funds	63,240.00	
		$ 1,572,514.00
Water	$ 606,000	
		$ 606,000

Expenditures

General Fund	$ 1,635,754.00	
Less Transfers to Other Funds	63,240.00	
		$ 1,572,514.00
Water	$ 606,000	
		$ 606,000

Where The Money Comes From




Where The Money Goes
Legislative
2.3%
Legal
2.3%
Non-Departmental
7.4%
Capital Projects
14.2%
General Management
16.9%
Fire & Rescue
0.5%
Refuse Collection
5.0%
Economic Development
0.7%
Cultural Events
0.7%
Planning
5.1%
Police
34.8%
Public Works & Property Maintenance
10.3%

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 2015-2016 General Fund portion of the budget totals $1,635,754 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 these employees' 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 $63,240; therefore, the General Fund's net revenues and expenditures total $1,572,514.

Again, the General Fund is balanced.

General Fund Revenues

Town Management has taken a conservative approach in forecasting revenues for 2015-2016.

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. As such, there are no new programs in the General Fund for 2015-2016. The 2015-16 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 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 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.

Proposed Operating Budget
2015-2016
General Fund Revenues

	2013-14 Budget	2013-14 Actual	2014-15 Budget	2015-16 Recommended	2015-16 Approved
General Property Taxes					
Taxes on Real Property	182,850.00	$ 186,642.00	185,000.00	190,000.00	
Taxes on Mobile Homes	4,650.00	4,525.00	4,000.00	4,200.00	
Taxes on Personal Property	63,200.00	68,598.00	65,000.00	66,000.00	
PPTRA Funding	19,525.00	19,527.00	19,525.00	19,525.00	
Public Service Corporation Taxes	9,500.00	10,130.00	9,500.00	9,750.00	
Penalties & Interest on Delinquent Taxes	3,000.00	3,639.00	3,000.00	2,750.00	
Total	$ 282,725.00	$ 293,061.00	$ 286,025.00	$ 292,225.00	$ -
Other Local Taxes					
Bank Franchise Tax	$ 128,000.00	$ 136,884.00	$ 129,000.00	$ 130,000.00	
Communication Tax/Cable Franchise Tax	65,000.00	67,147.00	65,000.00	65,000.00	
Cigarette Tax	45,000.00	72,934.00	55,000.00	58,000.00	
Local Sales Tax	82,640.00	81,390.00	83,500.00	85,000.00	
Meals Tax	300,000.00	301,447.00	320,000.00	310,000.00	
Utility Taxes	90,000.00	93,345.00	90,000.00	90,000.00	
Total	$ 710,640.00	$ 753,147.00	$ 742,500.00	$ 738,000.00	$ -
Licenses					
Merchants & Other Licenses	$ 120,000.00	$ 150,612.00	$ 124,000.00	$ 126,000.00	
Motor Vehicle Licenses	40,000.00	42,649.00	40,000.00	40,000.00	
Total	$ 160,000.00	$ 193,261.00	$ 164,000.00	$ 166,000.00	$ -
Rents					
Post Office Rental	$ 18,000.00	$ 18,000.00	$ 18,000.00	$ 18,000.00	
Total	$ 18,000.00	$ 18,000.00	$ 18,000.00	$ 18,000.00	$ -

Proposed Operating Budget
2015-2016
General Fund Revenues

	2013-14 Budget	2013-14 Actual	2014-15 Approved	2015-16 Recommended	2015-16 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	1,060.00	1,000.00	1,000.00	
Fire Program Grant	9,800.00	9,800.00	8,000.00	8,000.00	
Six Year Improvement Funds	45,000.00	-	42,000.00	-	
Noncategorical aid:					
Mobile Home Titling Taxes	3,500.00	2,275.00	3,000.00	3,500.00	
Total	$ 116,789.00	$ 70,423.00	$ 111,289.00	$ 69,789.00	$ -
Revenue from the Federal Government					
COPS Grant	$ 58,569.00	$ 45,966.00	$ 4,880.00	$ -	
Total	$ 58,569.00	$ 45,966.00	$ 4,880.00	$ -	$ -
Fines					
Traffic Fines	$ 137,000.00	$ 152,289.00	$ 137,000.00	$ 145,000.00	
Total	$ 137,000.00	$ 152,289.00	$ 137,000.00	$ 145,000.00	$ -
Miscellaneous Revenues					
Administrative Collection Fee	$ 4,000.00	$ 6,114.00	$ 4,000.00	$ 6,000.00	
Cemetery Plot Sales	1,000.00	9,700.00	1,000.00	1,000.00	
Credit Card Convenience Fee	500.00	674.00	500.00	500.00	
Donations	-	1,777.00	-	-	
Grants	-	8,340.00		-	
Interest Earned	15,000.00	11,906.00	12,000.00	12,000.00	
Other Miscellaneous Revenues	14,277.00	37,505.00	7,500.00	7,500.00	
Reimbursement from Water Fund	60,950.00	64,628.00	62,340.00	63,240.00	
Debt Repayment from Water Fund	-	-	181,012.00	-	
Unappropriated Fund Balance	180,006.00		42,900.00	115,000.00	
Zoning Fees	1,500.00	1,975.00	1,500.00	1,500.00	
Total	$ 277,233.00	$ 142,619.00	$ 312,752.00	$ 206,740.00	$ -
Total All Revenues	**$ 1,760,956.00**	**$ 1,668,766.00**	**$ 1,776,446.00**	**$ 1,635,754.00**	**$ -**

Revenues appear to fluctuate signficanltly due to one time capital projects as well as recent debt payoff between operating funds.

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
J. Clinton Bryant	Vice Mayor
Durwood V. Scott	Councilman
Greg Willis	Councilman
N. Macon Edwards, III	Councilman
Patty Flemming	Councilwoman
Tony Ambrose	Councilman

Proposed Operating Budget
2015-2016
General Fund Expenditures

	2013-14 Budget	2013-14 Actual	2014-15 Budget	2015-16 Recommended	2015-16 Approved
Legislative					
Mayor & Council Members					
Compensation	$ 9,600.00	$ 8,400.00	$ 9,600.00	$ 9,600.00	
Advertising	1,650.00	1,374.00	1,700.00	1,700.00	
Audit	15,000.00	14,000.00	15,000.00	15,000.00	
Election Expense	-	-	2,500.00	-	
Travel and Training	7,000.00	5,795.00	7,000.00	7,000.00	
Special Meetings	1,000.00	63.00	1,000.00	500.00	
Total Legislative	$ 34,250.00	$ 29,632.00	$ 36,800.00	$ 33,800.00	$ -

Personal Detail

Pay Range	Title	No.	2014-15 Budget *Total*	No.	2015-16 Recommended *Total*	No.	2015-16 Approved *Total*
	Mayor	1	$2,400.00	1	$2,400.00		
	Council Member	6	7,200.00	6	7,200.00		
	Total	7	$9,600.00	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

Proposed Operating Budget
2015-2016
General Fund Expenditures

	2013-14 Budget	2013-14 Actual	2014-15 Budget	2015-16 Recommended	2015-16 Approved
Legal					
Legal Services	$ 36,000.00	$ 29,816.00	$ 30,000.00	$ 27,000.00	
Dues and Subscriptions	350.00	-	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	$ 37,250.00	$ 29,816.00	$ 31,250.00	$ 28,250.00	$ -

General Management

This portion of the 2015-2016 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. 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

The Town Council appoints the Town Clerk. Terry Whitehead 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 and for preparing the minutes of all Council meetings. She also maintains the original copies of all ordinances and resolutions adopted by Town Council.

Town Treasurer

The Town Council appoints the Town Treasurer. Christy Newsome 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 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 office also includes an Assistant Clerk/Treasurer. Jeanie Dunlow is the Assistant Clerk/Treasurer. She assists the Town Clerk and Town Treasurer.

Proposed Operating Budget 2015-2016 General Fund Expenditures	2013-14 Budget	2013-14 Actual	2014-15 Budget	2015-16 Recommended	2015-16 Approved
General Management					
Salaries and Wages	$ 122,100.00	$ 97,562.00	$ 98,445.00	$ 107,408.00	
Overtime	1,000.00	848.00	1,500.00	1,500.00	
Part Time	-	-	5,000.00	5,000.00	
Non-compensation Expenses					
FICA	8,125.00	7,003.00	6,510.00	6,755.00	
Health Insurance	21,750.00	18,456.00	22,050.00	22,050.00	
Retirement	11,355.00	7,069.00	7,500.00	8,121.00	
Life Insurance	3,000.00	2,213.00	3,000.00	3,020.00	
Advertising	500.00	442.00	500.00	500.00	
Bank Fees	1,000.00	938.00	1,000.00	900.00	
Dues and Subscriptions	3,600.00	3,401.00	4,000.00	4,000.00	
DMV Stop Fee	-	2,660.00			
Education - Manager	4,400.00	2,749.00	4,400.00	-	
Equipment	3,500.00	3,423.00	4,000.00	3,500.00	
Equipment Rental	5,500.00	4,933.00	7,000.00	6,000.00	
Information Technology	51,000.00	45,891.00	30,000.00	30,000.00	
Maintenance Contracts	6,000.00	4,259.00	6,000.00	5,000.00	
Postal Services	6,200.00	6,194.00	7,000.00	7,100.00	
Professional Services	15,000.00	11,674.00	15,000.00	15,000.00	
Publications	2,500.00	2,282.00	2,000.00	2,000.00	
Supplies	9,250.00	9,158.00	9,500.00	9,500.00	
Telephone-Communications	7,500.00	6,541.00	7,000.00	7,000.00	
Travel and Training	10,000.00	9,175.00	10,000.00	15,000.00	
Vehicle Allowance	4,800.00	4,800.00	4,800.00	4,800.00	
Total General Management	$ 298,080.00	$ 251,671.00	$ 256,205.00	$ 264,154.00	$ -

Personnel Detail

Pay Range	Title	No.	2014-15 Budget *Total*	No.	2015-16 Recommended *Total*	No.	2015-16 Approved *Total*
	Town Manager	1	$ 70,555.00	1	$72,750.00	1	
	Town Treasurer	1	30,000.00	1	39,200.00	1	
	Town Clerk	1	40,200.00	1	41,700.00	1	
3	Office Clerk	1	31,000.00	1	32,000.00	1	
	Total	4	$171,755.00	4	$185,650.00	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 2013- 2014, this office issued 82 zoning permits and processed 83 notices of violation.

There was 1 conditional use permit completed along with the major revision of the Land Development Ordinance and the work on the Town of Windsor Comprehensive Plan during the calendar year 2014.

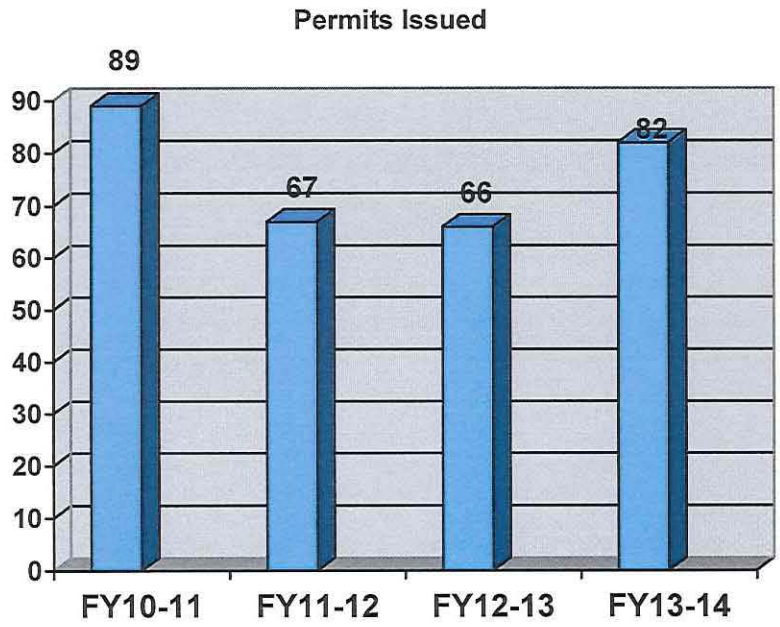
Fiscal Year 2015-2016 Objectives

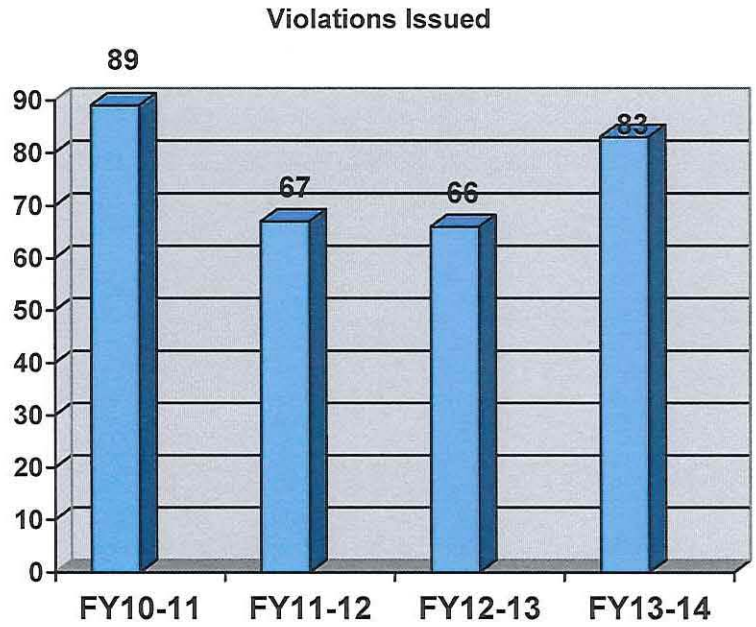
- Continue to protect public health safety and well being through the appropriate planning for the Town's future.
- Increase proactive enforcement of zoning ordinance and other Town Codes.
- Complete the Revision of the Town's Land-Use Ordinances and continuously review and recommend revisions to those 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 2015 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 an increase back to prior levels on the number of Zoning Permits. It is noted that the number for FY2013-2014 is almost back to the level of FY2010-2011. More importantly, in FY2013-2014 there were 20 new single family homes and manufactured homes (replacement and new) that will lead to increases in property values and further economic expansion. It also is apparent that the proactive codes enforcement is leading to safer and more attractive neighborhoods.

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





Proposed Operating Budget
2015-2016
General Fund Expenditures

	2013-14 Budget	2013-14 Actual	2014-15 Budget	2015-16 Recommended	2015-16 Approved
Planning & Community Development					
Compensation - Planning Commission	$ 2,200.00	$ 2,200.00	$ 2,200.00	$ 2,200.00	
Salaries and Wages	46,800.00	46,872.00	47,800.00	49,000.00	
Non-compensation Expenses					
FICA	3,590.00	3,125.00	2,975.00	3,040.00	
Health Insurance	10,550.00	10,543.00	10,725.00	10,725.00	
Retirement	4,025.00	3,604.00	3,200.00	3,275.00	
Life Insurance	625.00	511.00	635.00	650.00	
Advertising	1,000.00	1,128.00	1,500.00	1,500.00	
Dues and Subscriptions	600.00	335.00	500.00	500.00	
Professional Services	14,108.00	11,238.00	3,000.00	3,000.00	
Publications	100.00	-	100.00	100.00	
Supplies	200.00	22.00	200.00	200.00	
Telephone-Communications	850.00	599.00	650.00	650.00	
Travel and Training	3,000.00	577.00	3,000.00	3,000.00	
Vehicle Fuel	400.00	591.00	500.00	500.00	
Vehicle Repairs and Maintenance	400.00	101.00	400.00	300.00	
Total Planning	$ 88,448.00	$ 81,446.00	$ 77,385.00	$ 78,640.00	$ -

Personnel Detail

Pay Range	Title	No.	2014-15 Budget *Total*	No.	2015-16 Recommended *Total*	No.	2015-16 Approved *Total*
	Planning Commissioners	7	$2,200.00	7	$2,200.00	7	
9	Planning & Zoning Administrator	1	47,800.00	1	49,000.00	1	
	Total	8	$50,000.00	8	$51,200.00	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 full time persons and one year round part time person (added with this budget year) 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 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.

Proposed Operating Budget
2015-2016
General Fund Expenditures

	2013-14 Budget	2013-14 Actual	2014-15 Budget	2015-16 Recommended	2015-16 Approved
Public Works & Property Maintenance					
Salaries and Wages	$ 41,080.00	$ 41,025.00	$ 42,080.00	$ 43,325.00	
Overtime	2,000.00	-	2,000.00	2,000.00	
Part-Time - Year Round	-	-	-	7,953.00	
Part-time - Temporary	7,500.00	6,100.00	8,000.00	8,000.00	
Non-compensation Expenses					
FICA	3,150.00	2,371.00	3,230.00	3,200.00	
Health Insurance	9,485.00	9,520.00	9,650.00	9,650.00	
Retirement	3,535.00	2,852.00	2,815.00	2,900.00	
Life Insurance	550.00	268.00	560.00	575.00	
Building Repairs and Maintenance	18,000.00	14,220.00	18,000.00	15,000.00	
Clothing - Uniforms	500.00	466.00	500.00	500.00	
Equipment	3,500.00	2,640.00	3,500.00	3,500.00	
Equipment Rental	500.00	-	500.00	500.00	
Equipment Repairs and Maintenance	3,500.00	3,490.00	5,000.00	5,000.00	
Rental Property - Repairs & Maintenance	2,500.00	1,819.00	2,500.00	2,500.00	
Street and Sidewalk Maintenance	8,000.00	79.00	20,900.00	10,000.00	
Street Lights - Utility Expense	33,000.00	33,326.00	33,000.00	35,000.00	
Utilities	9,000.00	8,724.00	9,000.00	9,500.00	
Vehicle Fuel	4,000.00	2,619.00	4,000.00	4,000.00	
Vehicle Repairs and Maintenance	1,000.00	23.00	1,000.00	1,000.00	
Total Public Works & Property Maintenance	$ 150,800.00	$ 129,542.00	$ 166,235.00	$ 164,103.00	$ -

Personnel Detail

Pay Range	Title	No.	2014-15 Budget *Total*	No.	2015-16 Recommended *Total*	No.	2015-16 Approved *Total*
7	Maintenance Supervisor	1	$49,360.00	1	$50,840.80	1	
	Part Time Laborer			1	14,976.00	1	
4	Maintenance Worker	1	34,800.00	1	35,800.00	1	
	Total	2	$84,160.00	3	$116,592.80	3	

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 2014, the Windsor Police Department recorded and responded to approximately **923** dispatched and/or citizen initiated calls for service and approximately **14,926** officer initiated calls for service with the total calls for service at approximately **15,860** service calls.

During 2014 WPD made **51** arrests for Felony offenses and **125** arrests for Misdemeanor offenses. The increase in arrests this year can be attributed to proactive police activity and an increase in citizen contacts that resulted in offenders being arrested on outstanding warrants. In the area of traffic enforcement WPD issued **2,319** traffic summonses and investigated **117** traffic accidents. NHTSA studies show that through aggressive and highly visible traffic enforcement, lives are saved through a decrease in the frequency of crashes. Traffic enforcement continues to be a priority for the Windsor Police Department.

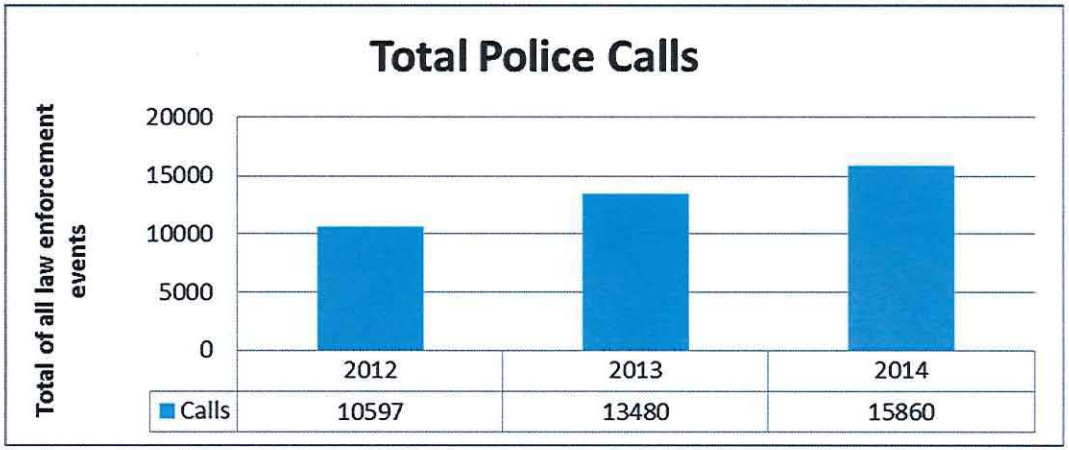
The Windsor Police Department remains highly active in school and community programs and has continued our efforts to develop community partnerships that enhance crime prevention efforts in the Town as well as promoting a healthy and open dialogue based on trust with all of our residents. In 2014 WPD hosted its first National Night Out event with the Isle of Wight Sheriff's Office and the Virginia State Police.

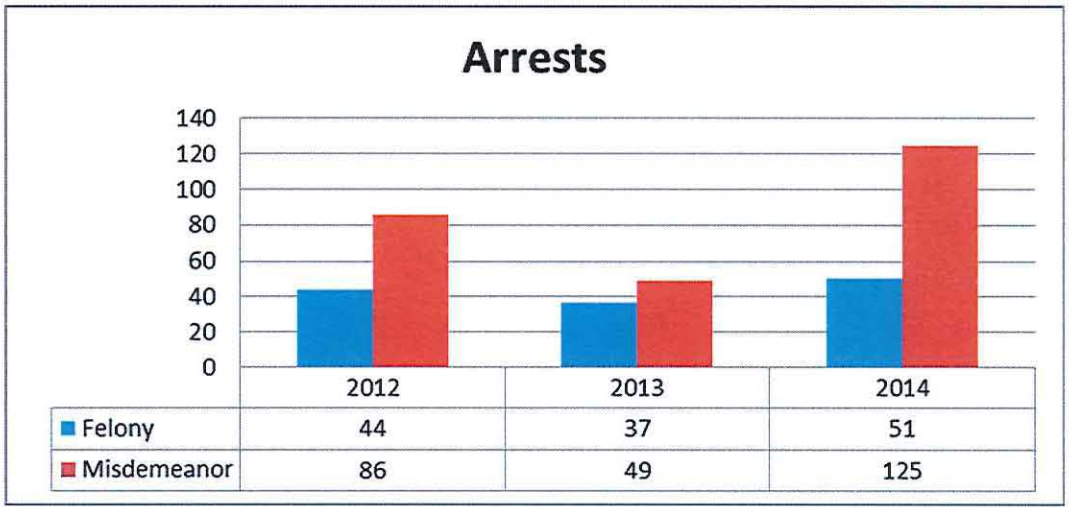
The following is a listing of some of the law enforcement activities of the Department during calendar year 2014:

- Responded to and investigated approximately 117 motor vehicle crashes.
- Arrested approximately 51 individuals for felony offenses.
- Arrested approximately 125 individuals for misdemeanor offenses.
- Conducted approximately 2,917 traffic stops.
- Issued approximately 2,319 traffic/criminal summons.

Fiscal Year 2015 – 2016 Objectives:

- Installation of the LIVE SCAN finger printing system into the booking area.
- Purchase and implementation of 6 body worn cameras to increase transparency and accountability.
- Hiring of a Police Chief.
- Hiring of personnel to bring staffing levels to 100%.
- Increased traffic enforcement and accident reduction activities funded by Virginia DMV Highway Safety Office grants.
- Ensuring that all officers complete Crisis Intervention Team training in dealing with the mentally ill.
- Review and update of all Policy and Procedures to ensure the best practices are in place.
- Training and review for all officers in the areas of Use of Force and Cultural Diversity.
- Transition to computer based reporting and records management for all officers.
- Restructuring of the Auxiliary Police Officer program.
- Installation of the VCIN/NCIC terminal.


Total Police Calls
Total of all law enforcement events
20000
15000
10000
5000
0
2012
2013
2014
Calls
10597
13480
15860


Arrests
140
120
100
80
60
40
20
0
2012
2013
2014
Felony
44
37
51
Misdemeanor
86
49
125

Proposed Operating Budget 2015-2016 General Fund Expenditures	2013-14 Budget	2013-14 Actual	2014-15 Budget	2015-16 Recommended	2015-16 Approved
Police					
Salaries and Wages	$ 225,940.00	$ 193,795.00	$ 237,043.00	$ 283,679.00	
Grant Funded Position	59,670.00	46,432.00	56,975.00	-	
Overtime	24,000.00	18,795.00	25,000.00	25,000.00	
Non-compensation Expenses					
FICA	19,545.00	15,574.00	16,250.00	17,590.00	
Health Insurance	52,720.00	45,719.00	53,620.00	64,340.00	
Retirement	19,775.00	16,299.00	15,840.00	18,950.00	
Life Insurance	3,045.00	2,267.00	3,130.00	3,750.00	
Advertising	500.00	-	500.00	500.00	
Community Relations	2,377.00	2,723.00	500.00	500.00	
Dues, Subscriptions, and Publications	1,500.00	521.00	1,250.00	1,250.00	
Equipment	12,500.00	12,469.00	9,800.00	9,800.00	
Grant - DMV	-	7,543.00	-		
Information Technology	4,000.00	3,984.00	2,500.00	2,500.00	
Investigations	400.00	65.00	1,000.00	1,000.00	
Office Supplies	4,000.00	673.00	3,000.00	3,000.00	
Postage	1,000.00	3,979.00	250.00	250.00	
Telephone-Communications	11,000.00	9,533.00	12,000.00	12,000.00	
Travel and Training	8,500.00	8,179.00	9,000.00	9,000.00	
Vehicle Fuel	30,000.00	28,157.00	40,000.00	40,000.00	
Vehicle/Equipment Repairs and Maintenance	18,000.00	17,264.00	17,000.00	17,000.00	
Tazer Replacement	-	-	8,000.00	-	
Body Cameras	-	-	-	8,000.00	
Building Operations					
Building Renovations	-	-	15,000.00		
Utilities	6,700.00	4,460.00	6,700.00	6,500.00	
Equipment Rental	3,000.00	2,777.00	3,000.00	3,000.00	
Maintenance Contracts	2,000.00	1,162.00	3,000.00	3,000.00	
Total Police	$ 510,172.00	$ 442,370.00	$ 540,358.00	$ 530,609.00	$ -

Personnel Detail

Pay Range	Title	No.	2014-15 Budget *Total*	No.	2015-16 Recommended *Total*	No.	2015-16 Approved *Total*
12	Police Chief	1	$58,000.00	1	$58,000.00	1	
9	Police Sergeant	1	47,598.90	1	49,025.94	1	
7	Police Officer	3	171,944.00	4	176,652.27	4	
	Total	5	$277,542.90	6	$283,678.21	6	

Proposed Opertating Budget
2015-2016
General Fund Expenditures

	2013-14 Budget	2013-14 Actual	2014-15 Budget	2015-16 Recommended	2015-16 Approved
Cultural Events					
4th of July Celebration	$ 3,500.00	$ 3,500.00	$ 5,000.00	$ 5,000.00	
Christmas Holidays	500.00	394.00	500.00	300.00	
Other Events	1,500.00	1,500.00	3,000.00	5,000.00	
Total Cultural Events	$ 5,500.00	$ 5,394.00	$ 8,500.00	$ 10,300.00	$ -
Economic Development					
Business Appreciation	1,300.00	563.00	1,300.00	1,000.00	
Chamber of Commerce					
Dues and Subscriptions	3,500.00	3,500.00	3,500.00	3,500.00	
Activities	750.00	532.00	750.00	750.00	
Other Economic Development Activities	5,000.00	5,000.00	5,000.00	5,000.00	
Total Economic Development	$ 10,550.00	$ 9,595.00	$ 10,550.00	$ 10,250.00	$ -
Fire Department					
Grant	9,800.00	9,800.00	7,200.00	8,000.00	
Total Fire Department	$ 9,800.00	$ 9,800.00	$ 7,200.00	$ 8,000.00	$ -
Rescue Squad					
Contribution	$ -	$ -	$ -	$ -	$ -
Total Rescue Squad	$ -	$ -	$ -	$ -	$ -
Refuse Collection					
Residential Collection	$ 70,500.00	$ 71,566.00	$ 72,000.00	$ 73,000.00	
Seasonal Clean-ups	3,000.00	1,900.00	3,000.00	3,000.00	
Total Refuse Collection	$ 73,500.00	$ 73,466.00	$ 75,000.00	$ 76,000.00	$ -

Proposed Operating Budget
2015-2016
General Fund Expenditures

	2013-14 Budget	2013-14 Actual	2014-15 Budget	2015-16 Recommended	2015-16 Approved
Capital Projects					
Police Car	$ 63,000.00	$ 59,487.00	$ 63,000.00	$ 39,000.00	
Streetlight Extensions	2,000.00	-	2,000.00	2,000.00	
Sidewalks - Church Street	5,000.00	-	7,500.00	-	
Sidewalks - SYIP Funds	45,000.00	-	42,000.00	-	
Information Technology Upgrades	7,000.00	5,352.00	7,000.00	5,000.00	
Financial Software Upgrade	36,000.00	-	36,000.00	36,000.00	
Paving of Cemetary Driveways	14,250.00	14,250.00	-	-	
Police Department Renovations	79,648.00	79,455.00	-	-	
Police Department Technology	-	-	-	10,000.00	
Construction of Public Works Facility	-	-	-	115,000.00	
Space Needs Sinking Fund Expense	111,000.00	115,328.00	291,012.00	100,000.00	
Total Capital Projects	$ 362,898.00	$ 273,872.00	$ 448,512.00	$ 307,000.00	$ -
Non-departmental					
Contingency	$ 9,508.00	$ 6,341.00	$ 19,251.00	$ 22,448.00	
Replacement Town Signs	30,000.00	29,425.00	-	-	
Contribution to Library	1,200.00	1,200.00	1,200.00	1,200.00	
Grant Funded Position Set Aside	10,000.00	-	-	-	
Contribution to TRIAD	1,000.00	1,000.00	1,000.00	1,000.00	
Insurance	28,000.00	30,192.00	32,000.00	35,000.00	
Payments to Other Governments	50,000.00	49,798.00	65,000.00	65,000.00	
Total Non-departmental	$ 129,708.00	$ 117,956.00	$ 118,451.00	$ 124,648.00	$ -
Total All Expenditures	**$ 1,710,956.00**	**$ 1,454,560.00**	**$ 1,776,446.00**	**$ 1,635,754.00**	**$ -**

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 2015-2016.

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

	Annual			Hourly		
Grade	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 2015-2016 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 2015-2016, 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 2015-2016 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 no increase in the water rate. Our water system has approximately 850 customers, and a proposed uniform water rate of $7.00 per 1,000 gallons of water.

Proposed Operating Budget
2015-2016
Water Fund

	2013-14 Budget	2013-14 Actual	2014-15 Budget	2015-16 Recommended	2015-16 Approved
Revenues					
Water Sales	435,000.00	431,089.00	433,000.00	442,500.00	
Tap, Connection & Other Fees	45,000.00	64,200.00	40,000.00	45,000.00	
Interest Earned	3,000.00	4,368.00	3,200.00	3,500.00	
Prior Year Fund Balance	-	-	181,000.00	115,000.00	
Total Revenues	**$ 483,000.00**	**$ 499,657.00**	**$ 657,200.00**	**$ 606,000.00**	**-**

Proposed Operating Budget
2015-2016
Water Fund

	2013-14 Budget	2013-14 Actual	2014-15 Budget	2015-16 Recommended	2015-16 Approved
Expenditures					
Operating & Maintenance (O&M)					
Salaries	161,655.00	159,039.00	158,945.00	173,955.00	
Advertising	100.00	-	100.00	100.00	
Bank Fees	1,150.00	1,096.00	850.00	850.00	
Clothing - Uniforms	500.00	466.00	500.00	500.00	
Dues and Subscriptions	800.00	595.00	800.00	800.00	
Equipment	6,000.00	5,217.00	4,000.00	4,000.00	
Equipment Repairs and Maintenance	4,500.00	4,621.00	5,000.00	5,000.00	
Equipment Rental	500.00	-	500.00	500.00	
Maintenance Contracts	23,000.00	22,170.00	25,000.00	25,000.00	
Meters	1,000.00	1,924.00	1,000.00	1,000.00	
Professional Fees	2,700.00	2,406.00	4,000.00	4,000.00	
Publications	200.00	-	200.00	200.00	
System Repairs and Maintenance	12,500.00	11,417.00	15,000.00	15,000.00	
State/Lab Fees	5,000.00	3,726.00	4,500.00	4,500.00	
Telephone - Communications	1,600.00	1,524.00	1,600.00	1,600.00	
Part Time/Temporary Help	1,000.00	-	1,000.00	1,000.00	
Travel and Training	2,500.00	1,514.00	2,500.00	2,500.00	
Utilities	18,500.00	17,008.00	17,500.00	17,500.00	
Vehicle Fuel	3,500.00	3,279.00	3,000.00	3,000.00	
Vehicle Maintenance and Repair	900.00	535.00	900.00	900.00	
Payments to General Fund					
Debt Repayment	-	-	181,012.00	-	
Indirect Cost	47,025.00	51,557.00	49,140.00	50,040.00	
Protection of Water System	13,200.00	13,200.00	13,200.00	13,200.00	
Total O&M	$ 307,830.00	$ 301,294.00	$ 490,247.00	$ 325,145.00	-

Proposed Operating Budget
2015-2016
Water Fund

	2013-14 Budget	2013-14 Actual	2014-15 Budget	2015-16 Recommended	2015-16 Approved
Depreciation					
Depreciation	72,170.00	$ 198,137.00	63,953.00	62,855.00	
Total Depreciation	$ 72,170.00	$ 198,137.00	$ 63,953.00	$ 62,855.00	-
Debt Service					
USDA Loan - Principal and Interest	55,000.00	49,412.00	55,000.00	55,000.00	
New USDA Loan - Principal and Interest	43,000.00	45,044.00	43,000.00	43,000.00	
Total Debt Service	$ 98,000.00	$ 94,456.00	$ 98,000.00	$ 98,000.00	-
Capital					
New Maintenance Facility	-	-	-	115,000.00	
Water Main Replacement	5,000.00	-	5,000.00	5,000.00	
Total Capital	$ 5,000.00	$ -	$ 5,000.00	$ 120,000.00	-
Total All Expenditures	**$ 483,000.00**	**$ 593,887.00**	**$ 657,200.00**	**$ 606,000.00**	-

Space Needs Fund

This is the 2015-2016 operating budget for the Space Needs Fund.

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

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

Proposed Operating Budget
2015-2016
Space Needs Fund

	2013-14 Budget	2013-14 Actual	2014-15 Budget	2015-16 Recommended	2015-16 Approved
Revenues					
Transfer from General Fund	-	-	-	100,000.00	
Interest Earned	-	-	350.00	350.00	
Fund Balance	50,000.00	-	50,000.00	-	
Total Revenues	**$ 50,000.00**	**$ -**	**$ 50,350.00**	**$ 100,350.00**	**$ -**

	2012-13 Budget	2012-13 Actual	2013-14 Budget	2014-15 Recommended	2014-15 Approved
Expenditures					
Professional Services	50,000.00	20,222.00	50,350.00	25,350.00	
Future Needs	-	-	-	75,000.00	
Total All Expenditures	**$ 50,000.00**	**$ 20,222.00**	**$ 50,350.00**	**$ 100,350.00**	**$ -**

Five-year Capital Improvements Plan

The following is the proposed Capital Improvements Plan (CIP) for the five-year period covered by fiscal years 2015-2016 through 2019-2020.

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 2016-2020

General Fund	FY16	FY17 *Proposed*	FY18 *Proposed*	FY19 *Proposed*	FY20 *Proposed*	General Fund FY16	State Federal Funds	Other Sources	Fund Balance FY16	Five-year Total
General Operations										
Town Center/Future Development & Space Needs	$100,000	$100,000	$100,000	$100,000	$100,000	$ 100,000				$ 500,000
Financial Software Upgrade	$ 36,000					$ 36,000				$ 36,000
IT Software Upgrades	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000				$ 25,000
Planning										
GIS System Improvements			$ 8,000			$ -				$ 8,000
Police										
Outfitted Police Vehicles	$ 39,000	$ 39,000	$ 75,000	$ 75,000	$ 80,000	$ 39,000				$ 308,000
Police Technology	$ 10,000					$ 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 Construction		$ 10,000	$ 20,000	$ 60,000	$ 60,000	$ -				$ 150,000
Piping and Storm Drainage		$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ -				$ 40,000
Construction of Public Works Facility	$115,000					$ 115,000				$ 115,000
New Sidewalks - Route 460		$ 42,000				$ -	$42,000			$ 42,000
New Sidewalks - Church Street to Town Limits				$500,000		$ -				$ 500,000
Replacement Utility Cart		$ 10,000				$ -				$ 10,000
Cemetery										
Construction of Cemetery Parking Lot			$ 35,000			$ -				$ 35,000
Total	**$307,000**	**$218,000**	**$255,000**	**$752,000**	**$257,000**	**$ 307,000**	**$42,000**	**$ -**	**$ -**	**$1,789,000**

Capital Improvement Plan
FY 2016-2020

	FY16	FY17 *Proposed*	FY18 *Proposed*	FY19 *Proposed*	FY20 *Proposed*	Water Fund FY16	Fund Balance FY16	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
Replacement 4x4 Utility Truck			$ 40,000			$ -		$ 40,000
Construction of Public Works Facility	$ 115,000					$115,000		$ 115,000
Total	**$ 120,000**	**$ 265,000**	**$ 405,000**	**$ 365,000**	**$ 365,000**	**$120,000**	**$ -**	**$ 1,520,000**

Ordinance and Resolutions

This section contains the various ordinances and resolutions that the Town Council should adopt in order to implement the 2015-2016 operating budget and the five year capital improvements plan.

These documents consist of the following:

- A Resolution Approving And Adopting The Fiscal Year 2015-2016 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, 2015, And Ending December 31, 2015
- A Resolution Approving And Adopting The Five-Year Capital Improvements Plan (CIP) For The Period Covered By Fiscal Years 2015-2016 Through 2019-2020
- An Ordinance Amending And Establishing Fees For The Town Of Windsor

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

Resolution No. _____

RESOLUTION

A Resolution Approving And Adopting The Fiscal Year 2015-2016 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, 2015-2016 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, 2015 and ending June 30, 2016:

A. Sums appropriated from:

Fund	**Amount**
General Fund Revenues	$1,635,754.00
Water Fund Revenues	606,000.00
Space Needs Revenues	100,350.00
Total	$2,291,754.00

B. Sums appropriated to:

Fund	**Amount**
General Fund Expenditures	$1,635,754.00
Water Fund Expenditures	606,000.00
Space Needs Expenditures	100,350.00
Total	$2,291,754.00

Section 3. Said appropriations shall be in effect beginning July 1, 2015.

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 No. _____

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, 2015, And Ending December 31, 2015

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, 2015 and ending December 31, 2015, 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, 2015 and ending December 31, 2015, 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, 2015 and ending December 31, 2015, 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, 2015 and ending December 31, 2015, 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, 2015 and ending December 31, 2015, 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.

F. Cigarette Tax

For the fiscal year beginning July 1, 2015 and ending June 30, 2015, upon the sale of all cigarettes in the Town of Windsor shall be tax of $0.25 per pack.

Section 2. Tax Payments

The abovementioned taxes, with the exception of the cigarette tax, shall be due and payable on December 6, 2015. 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

Resolution No. _____

RESOLUTION

A Resolution Approving And Adopting The Five-Year Capital Improvements Plan (CIP) For The Period Covered By Fiscal Years 2015-2016 Through 2019-2020

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 2016-2020.*

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

Ordinance No. _____

ORDINANCE

An Ordinance Amending And Establishing Fees For
The Town Of Windsor

BE IT ORDAINED by the Council of the Town of Windsor the following ordinance amends or establishes the following fees:

Amended

Late Water Payment Fee increased from $15 to $20

Established

After Hours Water Cut On For Late Payment Fee - $45

Effective Date

This ordinance shall be in effect on and after July 1, 2015.

Adopted: _____

A TRUE COPY, ATTEST:

_____
Town Clerk

Approved as to form:

_____
Town Attorney